United States

1997

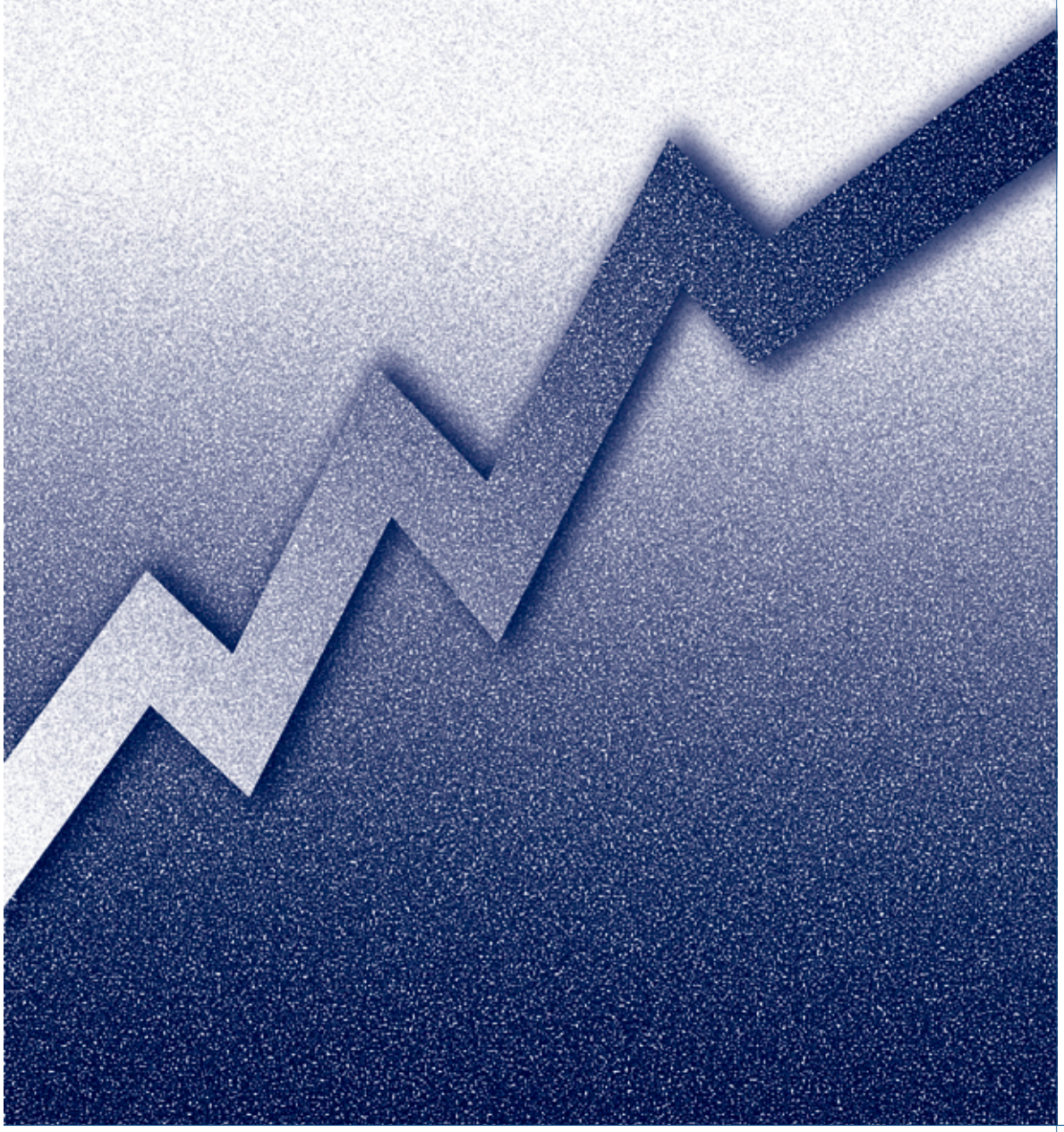
Issued December 1999

EC97S54A-US

1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series



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-- Not applicable for this report.

Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the United States: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	UNITED STATES							
54	**Professional, scientific, & technical services**	**615 305**	**579 542 139**	**225 376 050**	**50 558 313**	**5 212 745**	**18.6**	**7.6**
541	Professional, scientific, & technical services	615 305	579 542 139	225 376 050	50 558 313	5 212 745	18.6	7.6
5411	Legal services	173 716	127 052 406	49 060 017	10 374 586	1 012 092	19.9	5.5
54111	Offices of lawyers	165 757	122 616 890	47 409 587	10 007 220	956 074	20.1	5.3
541110	Offices of lawyers	165 757	122 616 890	47 409 587	10 007 220	956 074	20.1	5.3
5411101	Offices of lawyers (except legal aid societies)	165 757	122 616 890	47 409 587	10 007 220	956 074	20.1	5.3
54119	Other legal services	7 959	4 435 516	1 650 430	367 366	56 018	14.5	9.6
541191	Title abstract & settlement offices	6 391	3 489 167	1 386 275	307 378	46 711	14.3	9.8
541199	All other legal services	1 568	946 349	264 155	59 988	9 307	15.3	8.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	97 512	61 117 315	26 104 086	6 007 695	966 533	19.0	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	97 512	61 117 315	26 104 086	6 007 695	966 533	19.0	7.7
541211	Offices of certified public accountants	53 651	38 601 265	15 167 282	3 427 274	389 340	19.7	5.7
541213	Tax return preparation services	12 830	2 184 210	760 170	279 420	147 698	36.4	6.7
541214	Payroll services	2 709	14 113 017	7 598 085	1 695 658	316 425	3.9	11.3
541219	Other accounting services	28 322	6 218 823	2 578 549	605 343	113 070	43.3	12.8
5413	Architectural, engineering, & related services	92 710	116 986 061	46 942 816	10 593 413	1 038 317	19.2	5.5
54131	Architectural services	20 602	16 988 338	6 468 524	1 357 068	146 702	23.5	2.8
541310	Architectural services	20 602	16 988 338	6 468 524	1 357 068	146 702	23.5	2.8
54133	Engineering services	52 526	88 180 688	35 337 890	8 049 622	730 048	18.1	5.7
541330	Engineering services	52 526	88 180 688	35 337 890	8 049 622	730 048	18.1	5.7
54134	Drafting services	1 872	605 362	310 342	72 168	9 150	19.2	3.3
541340	Drafting services	1 872	605 362	310 342	72 168	9 150	19.2	3.3
54135	Building inspection services	2 771	639 041	240 080	49 561	8 674	35.9	7.7
541350	Building inspection services	2 771	639 041	240 080	49 561	8 674	35.9	7.7
54136	Geophysical surveying & mapping services	587	1 087 786	445 595	110 008	9 905	11.8	22.5
541360	Geophysical surveying & mapping services	587	1 087 786	445 595	110 008	9 905	11.8	22.5
54137	Surveying & mapping (except geophysical) services	8 864	3 041 882	1 431 603	312 831	51 814	29.5	4.5
541370	Surveying & mapping (except geophysical) services	8 864	3 041 882	1 431 603	312 831	51 814	29.5	4.5
54138	Testing laboratories	5 488	6 442 964	2 708 782	642 155	82 024	16.7	6.8
541380	Testing laboratories	5 488	6 442 964	2 708 782	642 155	82 024	16.7	6.8
5414	Specialized design services	26 436	14 254 024	4 088 006	906 641	113 035	33.2	6.5
54141	Interior design services	9 612	4 945 340	1 021 531	218 189	33 915	40.4	7.3
541410	Interior design services	9 612	4 945 340	1 021 531	218 189	33 915	40.4	7.3
54142	Industrial design services	1 322	1 363 017	582 591	141 006	13 607	11.4	5.1
541420	Industrial design services	1 322	1 363 017	582 591	141 006	13 607	11.4	5.1
54143	Graphic design services	14 631	7 554 903	2 354 674	520 777	61 622	32.0	6.2
541430	Graphic design services	14 631	7 554 903	2 354 674	520 777	61 622	32.0	6.2
5414301	Graphic design services (except commercial art & medical artists)	12 565	6 741 083	2 109 127	465 035	54 791	31.8	6.3
5414302	Commercial art	2 017	801 037	240 746	54 652	6 688	34.2	5.6
5414303	Medical artists	49	12 783	4 801	1 090	143	19.2	8.9
54149	Other specialized design services	871	390 764	129 210	26 669	3 891	41.5	7.8
541490	Other specialized design services	871	390 764	129 210	26 669	3 891	41.5	7.8
5415	Computer systems design & related services	72 278	108 967 614	42 150 658	9 805 343	764 659	13.2	10.2
54151	Computer systems design & related services	72 278	108 967 614	42 150 658	9 805 343	764 659	13.2	10.2
541511	Custom computer programming services	31 624	38 300 515	18 417 084	4 107 483	318 198	13.9	13.1
541512	Computer systems design services	30 804	51 212 916	18 459 669	4 249 529	337 526	14.9	9.5
5415121	Computer systems integrators	10 571	35 270 055	11 341 975	2 652 101	207 741	10.0	9.4
5415122	Computer systems consultants (except systems integrators)	20 233	15 942 861	7 117 694	1 597 428	129 785	25.8	9.5
541513	Computer facilities management services	1 445	15 114 194	3 389 511	1 051 577	71 821	.9	5.5
541519	Other computer related services	8 405	4 339 989	1 884 394	396 754	37 114	28.9	10.0
5416	Management, scientific, & technical consulting services	80 426	63 428 740	26 581 677	5 766 476	511 252	24.1	9.4
54161	Management consulting services	60 794	52 224 697	22 296 821	4 830 950	411 044	22.2	9.1
541611	Administrative management & general management consulting service	27 399	28 556 409	12 738 842	2 776 200	208 674	16.0	8.7
541612	Human resources & executive search consulting services	14 788	10 713 115	5 160 322	1 118 438	99 719	28.2	10.0
5416121	Actuarial consulting	714	1 152 766	571 565	136 717	10 299	10.0	3.7
5416122	Executive placement services	7 619	5 154 804	2 640 672	524 452	47 179	32.1	8.8
5416123	Human resources & personnel management consulting	6 455	4 405 545	1 948 085	457 269	42 241	28.5	13.2
541613	Marketing consulting services	12 498	7 874 497	2 547 408	536 176	61 418	38.5	11.0
541614	Process, physical distribution, & logistics consulting services	3 078	3 259 152	1 195 682	257 721	25 366	15.2	5.0
541618	Other management consulting services	3 031	1 821 524	654 567	142 415	15 867	26.5	9.3
54162	Environmental consulting services	6 725	4 780 771	1 777 594	404 953	46 145	36.0	10.4
541620	Environmental consulting services	6 725	4 780 771	1 777 594	404 953	46 145	36.0	10.4
54169	Other scientific & technical consulting services	12 907	6 423 272	2 507 262	530 573	54 063	31.0	11.6
541690	Other scientific & technical consulting services	12 907	6 423 272	2 507 262	530 573	54 063	31.0	11.6
5417	Scientific research & development services	7 830	23 078 307	9 322 150	2 287 996	176 974	7.4	9.4
54171	R&D in the physical, engineering, & life sciences	6 855	21 821 756	8 820 582	2 176 420	161 304	7.1	9.0
541710	R&D in the physical, engineering, & life sciences	6 855	21 821 756	8 820 582	2 176 420	161 304	7.1	9.0
5417101	R&D in the physical & engineering sciences	4 269	14 861 730	5 890 352	1 449 935	108 832	6.1	6.6
5417102	Research & development in the life sciences	2 586	6 960 026	2 930 230	726 485	52 472	9.1	14.2
54172	Research & development in the social sciences & humanities	975	1 256 551	501 568	111 576	15 670	12.1	14.6
541720	R&D in the social sciences & humanities	975	1 256 551	501 568	111 576	15 670	12.1	14.6

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the United States: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	UNITED STATES—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	38 832	49 290 082	16 012 117	3 688 245	417 214	18.7	8.6
54181	Advertising agencies	13 390	16 871 520	7 556 880	1 762 109	139 486	14.0	9.7
541810	Advertising agencies	13 390	16 871 520	7 556 880	1 762 109	139 486	14.0	9.7
54182	Public relations agencies	6 513	4 771 957	1 951 633	426 576	38 735	28.4	6.8
541820	Public relations agencies	6 513	4 771 957	1 951 633	426 576	38 735	28.4	6.8
54183	Media buying services	882	1 056 713	422 027	98 591	8 534	11.4	16.3
541830	Media buying services	882	1 056 713	422 027	98 591	8 534	11.4	16.3
54184	Media representatives	2 686	3 308 665	1 060 529	253 691	26 437	14.0	18.6
541840	Media representatives	2 686	3 308 665	1 060 529	253 691	26 437	14.0	18.6
5418401	Radio & television advertising representatives	1 142	1 278 211	541 527	129 724	12 946	11.0	19.9
5418402	Publishers' advertising representatives	1 544	2 030 454	519 002	123 967	13 491	15.9	17.8
54185	Display advertising	2 261	4 638 974	823 063	196 335	41 357	12.3	4.7
541850	Display advertising	2 261	4 638 974	823 063	196 335	41 357	12.3	4.7
5418501	Display advertising (except outdoor)	633	2 249 617	303 398	71 097	26 434	10.7	2.7
5418502	Outdoor advertising services	1 628	2 389 357	519 665	125 238	14 923	13.8	6.6
54186	Direct mail advertising	3 454	8 672 214	2 426 572	560 921	85 669	21.8	7.3
541860	Direct mail advertising	3 454	8 672 214	2 426 572	560 921	85 669	21.8	7.3
54187	Advertising material distribution services	560	829 683	174 956	37 769	9 642	17.7	25.4
541870	Advertising material distribution services	560	829 683	174 956	37 769	9 642	17.7	25.4
54189	Other services related to advertising	9 086	9 140 356	1 596 457	352 253	67 354	25.3	4.6
541890	Other services related to advertising	9 086	9 140 356	1 596 457	352 253	67 354	25.3	4.6
5418901	Welcoming services	128	30 970	7 230	1 389	606	35.6	10.6
5418902	Advertising specialties goods distributor	4 477	6 847 023	943 235	209 077	29 665	24.2	3.5
5418903	Sign painting & lettering shop	3 390	786 247	214 789	44 938	10 959	46.9	9.9
5418909	All other advertising	1 091	1 476 116	431 203	96 849	26 124	18.9	7.0
5419	Other professional, scientific, & technical services	25 565	15 367 590	5 114 523	1 127 918	212 669	22.0	10.4
54191	Marketing research & public opinion polling	4 030	7 879 886	2 963 417	655 053	107 552	15.3	12.3
541910	Marketing research & public opinion polling	4 030	7 879 886	2 963 417	655 053	107 552	15.3	12.3
54192	Photographic services	17 573	5 571 219	1 539 891	339 456	83 905	31.9	7.0
541921	Photographic studios, portrait	13 245	3 705 100	990 666	218 504	65 395	31.3	7.0
541922	Commercial photography	4 328	1 866 119	549 225	120 952	18 510	33.1	7.1
54193	Translation & interpretation services	904	414 570	142 155	30 422	4 863	19.3	10.0
541930	Translation & interpretation services	904	414 570	142 155	30 422	4 863	19.3	10.0
54199	All other professional, scientific, & technical services	3 058	1 501 915	469 060	102 987	16 349	21.0	12.8
541990	All other professional, scientific, & technical services	3 058	1 501 915	469 060	102 987	16 349	21.0	12.8

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the United States: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	UNITED STATES								
54	**Professional, scientific, & technical services**	**5 824**	**15 708 510**	**14 758 872**	**6 022 741**	**1 430 744**	**148 465**	**6.1**	**5.6**
541	Professional, scientific, & technical services	5 824	15 708 510	14 758 872	6 022 741	1 430 744	148 465	6.1	5.6
5411	Legal services	2 532	1 496 807	1 386 068	796 671	185 233	23 316	10.2	10.7
54111	Offices of lawyers	2 532	1 496 807	1 386 068	796 671	185 233	23 316	10.2	10.7
541110	Offices of lawyers	2 532	1 496 807	1 386 068	796 671	185 233	23 316	10.2	10.7
5411102	Legal aid societies & similar legal services	2 532	1 496 807	1 386 068	796 671	185 233	23 316	10.2	10.7
5417	Scientific research & development services	3 292	14 211 703	13 372 804	5 226 070	1 245 511	125 149	5.6	5.0
54171	R&D in the physical, engineering, & life sciences	2 318	12 324 171	11 636 937	4 593 475	1 093 752	107 812	4.2	5.0
541710	R&D in the physical, engineering, & life sciences	2 318	12 324 171	11 636 937	4 593 475	1 093 752	107 812	4.2	5.0
5417101	R&D in the physical & engineering sciences	860	7 561 476	7 245 991	2 842 628	684 288	62 005	2.1	2.6
5417102	Research & development in the life sciences	1 458	4 762 695	4 390 946	1 750 847	409 464	45 807	7.5	8.8
54172	Research & development in the social sciences & humanities	974	1 887 532	1 735 867	632 595	151 759	17 337	14.9	5.4
541720	R&D in the social sciences & humanities	974	1 887 532	1 735 867	632 595	151 759	17 337	14.9	5.4

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

Not applicable for this report.

U.S. Census Bureau, 1997 Economic Census

Appendix E.
Metropolitan Areas

Not applicable for this report.

U.S. Census Bureau, 1997 Economic Census

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1997

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Professional, Scientific, and Technical Services

Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALASKA							
54	**Professional, scientific, & technical services**	**1 437**	**945 873**	**370 754**	**77 731**	**7 892**	**19.6**	**7.4**
541	Professional, scientific, & technical services	1 437	945 873	370 754	77 731	7 892	19.6	7.4
5411	Legal services	472	250 188	108 958	22 400	2 030	23.2	5.8
54111	Offices of lawyers	460	244 134	106 555	21 914	1 957	23.6	6.0
541110	Offices of lawyers	460	244 134	106 555	21 914	1 957	23.6	6.0
5411101	Offices of lawyers (except legal aid societies)	460	244 134	106 555	21 914	1 957	23.6	6.0
54119	Other legal services	12	6 054	2 403	486	73	5.3	.5
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
541199	All other legal services	7	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	259	80 372	33 067	7 175	1 146	33.2	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	259	80 372	33 067	7 175	1 146	33.2	6.5
541211	Offices of certified public accountants	130	58 287	24 580	5 039	606	28.3	5.5
541213	Tax return preparation services	44	7 540	2 174	598	237	46.0	1.1
541214	Payroll services	3	D	D	D	a	D	D
541219	Other accounting services	82	D	D	D	e	D	D
5413	Architectural, engineering, & related services	361	404 604	155 989	31 676	3 027	14.4	5.5
54131	Architectural services	47	45 369	16 417	3 209	337	11.2	3.4
541310	Architectural services	47	45 369	16 417	3 209	337	11.2	3.4
54133	Engineering services	201	312 928	118 413	24 467	2 152	12.4	5.7
541330	Engineering services	201	312 928	118 413	24 467	2 152	12.4	5.7
54134	Drafting services	3	216	53	28	4	D	–
541340	Drafting services	3	216	53	28	4	D	–
54135	Building inspection services	11	1 393	607	102	17	18.5	31.8
541350	Building inspection services	11	1 393	607	102	17	18.5	31.8
54136	Geophysical surveying & mapping services	4	467	187	24	2	42.2	19.3
541360	Geophysical surveying & mapping services	4	467	187	24	2	42.2	19.3
54137	Surveying & mapping (except geophysical) services	68	21 298	9 755	1 412	285	58.8	2.9
541370	Surveying & mapping (except geophysical) services	68	21 298	9 755	1 412	285	58.8	2.9
54138	Testing laboratories	27	22 933	10 557	2 434	230	5.1	7.6
541380	Testing laboratories	27	22 933	10 557	2 434	230	5.1	7.6
5414	Specialized design services	14	6 231	1 205	234	46	55.8	–
54141	Interior design services	9	5 249	1 131	215	40	54.3	–
541410	Interior design services	9	5 249	1 131	215	40	54.3	–
54143	Graphic design services	5	982	74	19	6	64.3	–
541430	Graphic design services	5	982	74	19	6	64.3	–
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	a	D	D
5414302	Commercial art	2	D	D	D	a	D	D
5415	Computer systems design & related services	56	43 863	20 951	5 053	418	14.7	3.0
54151	Computer systems design & related services	56	43 863	20 951	5 053	418	14.7	3.0
541511	Custom computer programming services	27	29 105	15 649	3 985	300	17.9	.8
541512	Computer systems design services	19	12 096	4 387	884	94	7.6	7.8
5415121	Computer systems integrators	11	8 765	2 629	497	58	7.0	–
5415122	Computer systems consultants (except systems integrators)	8	3 331	1 758	387	36	9.1	28.2
541513	Computer facilities management services	1	D	D	D	a	D	D
541519	Other computer related services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	143	85 324	29 907	6 732	538	17.6	15.7
54161	Management consulting services	71	48 408	17 191	3 937	261	19.4	1.6
541611	Administrative management & general management consulting service	39	16 237	4 230	837	103	37.8	.5
541612	Human resources & executive search consulting services	6	2 163	147	19	11	84.0	16.0
5416122	Executive placement services	1	D	D	D	a	D	D
5416123	Human resources & personnel management consulting	5	D	D	D	a	D	D
541613	Marketing consulting services	12	D	D	D	a	D	D
541614	Process, physical distribution, & logistics consulting services	7	D	D	D	c	D	D
541618	Other management consulting services	7	2 297	1 130	213	17	3.6	2.4
54162	Environmental consulting services	35	26 677	9 502	1 914	187	15.4	31.1
541620	Environmental consulting services	35	26 677	9 502	1 914	187	15.4	31.1
54169	Other scientific & technical consulting services	37	10 239	3 214	881	90	15.1	42.2
541690	Other scientific & technical consulting services	37	10 239	3 214	881	90	15.1	42.2
5417	Scientific research & development services	18	17 435	6 266	1 523	134	2.7	.2
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	9	D	D	D	b	D	D
5417102	Research & development in the life sciences	7	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	2	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	2	D	D	D	a	D	D

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALASKA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	66	46 193	11 615	2 346	327	31.9	24.8
54181	Advertising agencies	20	21 322	6 904	1 464	144	52.0	.6
541810	Advertising agencies	20	21 322	6 904	1 464	144	52.0	.6
54182	Public relations agencies	12	4 073	870	149	14	57.0	–
541820	Public relations agencies	12	4 073	870	149	14	57.0	–
54183	Media buying services	1	D	D	D	a	D	D
541830	Media buying services	1	D	D	D	a	D	D
54184	Media representatives	3	D	D	D	b	D	D
541840	Media representatives	3	D	D	D	b	D	D
5418401	Radio & television advertising representatives	2	D	D	D	a	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
54185	Display advertising	1	D	D	D	a	D	D
541850	Display advertising	1	D	D	D	a	D	D
5418502	Outdoor advertising services	1	D	D	D	a	D	D
54186	Direct mail advertising	4	D	D	D	b	D	D
541860	Direct mail advertising	4	D	D	D	b	D	D
54187	Advertising material distribution services	1	D	D	D	a	D	D
541870	Advertising material distribution services	1	D	D	D	a	D	D
54189	Other services related to advertising	24	7 950	1 553	249	93	10.0	7.8
541890	Other services related to advertising	24	7 950	1 553	249	93	10.0	7.8
5418902	Advertising specialties goods distributor	8	4 618	673	147	25	4.5	–
5418903	Sign painting & lettering shop	12	2 628	635	75	34	12.1	23.6
5418909	All other advertising	4	704	245	27	34	38.4	–
5419	Other professional, scientific, & technical services	48	11 663	2 796	592	226	24.3	11.1
54191	Marketing research & public opinion polling	6	1 928	930	201	94	35.7	1.7
541910	Marketing research & public opinion polling	6	1 928	930	201	94	35.7	1.7
54192	Photographic services	33	8 637	1 496	290	110	18.3	13.5
541921	Photographic studios, portrait	27	6 944	1 251	233	88	22.8	16.8
541922	Commercial photography	6	1 693	245	57	22	–	–
54193	Translation & interpretation services	3	69	33	11	4	100.0	–
541930	Translation & interpretation services	3	69	33	11	4	100.0	–
54199	All other professional, scientific, & technical services	6	1 029	337	90	18	48.5	8.5
541990	All other professional, scientific, & technical services	6	1 029	337	90	18	48.5	8.5

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	ALASKA								
54	**Professional, scientific, & technical services**	**23**	**9 308**	**9 595**	**4 307**	**909**	**97**	**.4**	**32.0**
541	Professional, scientific, & technical services	23	9 308	9 595	4 307	909	97	.4	32.0
5411	Legal services	11	3 893	3 831	2 200	512	57	–	27.5
54111	Offices of lawyers	11	3 893	3 831	2 200	512	57	–	27.5
541110	Offices of lawyers	11	3 893	3 831	2 200	512	57	–	27.5
5411102	Legal aid societies & similar legal services	11	3 893	3 831	2 200	512	57	–	27.5
5417	Scientific research & development services	12	5 415	5 764	2 107	397	40	.6	35.2
54171	R&D in the physical, engineering, & life sciences	7	3 693	4 093	1 407	249	24	–	49.5
541710	R&D in the physical, engineering, & life sciences	7	3 693	4 093	1 407	249	24	–	49.5
5417101	R&D in the physical & engineering sciences	2	D	D	D	D	a	D	D
5417102	Research & development in the life sciences	5	D	D	D	D	a	D	D
54172	Research & development in the social sciences & humanities	5	1 722	1 671	700	148	16	1.9	4.6
541720	R&D in the social sciences & humanities	5	1 722	1 671	700	148	16	1.9	4.6

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ANCHORAGE, AK MSA							
54	**Professional, scientific, & technical services**	**907**	**767 160**	**301 275**	**63 383**	**5 939**	**16.9**	**6.6**
541	Professional, scientific, & technical services	907	767 160	301 275	63 383	5 939	16.9	6.6
5411	Legal services	316	195 950	84 561	17 553	1 490	21.7	6.3
54111	Offices of lawyers	310	191 871	83 070	17 193	1 434	22.0	6.4
541110	Offices of lawyers	310	191 871	83 070	17 193	1 434	22.0	6.4
5411101	Offices of lawyers (except legal aid societies)	310	191 871	83 070	17 193	1 434	22.0	6.4
54119	Other legal services	6	4 079	1 491	360	56	7.6	.8
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	148	52 650	21 358	4 518	685	30.5	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	148	52 650	21 358	4 518	685	30.5	7.7
541211	Offices of certified public accountants	85	42 370	17 183	3 429	385	26.7	6.9
541213	Tax return preparation services	18	3 368	1 032	287	133	51.3	2.0
541219	Other accounting services	42	D	D	D	c	D	D
5413	Architectural, engineering, & related services	225	344 198	133 337	27 356	2 484	11.5	4.3
54131	Architectural services	32	35 457	13 306	2 514	265	10.1	3.0
541310	Architectural services	32	35 457	13 306	2 514	265	10.1	3.0
54133	Engineering services	141	274 935	104 193	21 692	1 840	10.6	4.4
541330	Engineering services	141	274 935	104 193	21 692	1 840	10.6	4.4
54137	Surveying & mapping (except geophysical) services	26	13 087	6 422	990	171	47.1	2.2
541370	Surveying & mapping (except geophysical) services	26	13 087	6 422	990	171	47.1	2.2
54138	Testing laboratories	17	19 366	8 814	2 048	194	2.9	4.4
541380	Testing laboratories	17	19 366	8 814	2 048	194	2.9	4.4
5414	Specialized design services	11	D	D	D	b	D	D
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	36	37 751	18 680	4 518	347	13.5	.9
54151	Computer systems design & related services	36	37 751	18 680	4 518	347	13.5	.9
541511	Custom computer programming services	20	28 141	15 312	3 923	292	16.9	.4
541512	Computer systems design services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	94	72 979	25 840	5 617	408	15.3	11.7
54161	Management consulting services	51	46 252	16 588	3 826	225	18.2	.9
541611	Administrative management & general management consulting service	28	15 320	3 916	780	90	35.4	.5
541614	Process, physical distribution, & logistics consulting services	5	D	D	D	c	D	D
54162	Environmental consulting services	21	20 574	7 006	1 419	140	10.3	25.2
541620	Environmental consulting services	21	20 574	7 006	1 419	140	10.3	25.2
54169	Other scientific & technical consulting services	22	6 153	2 246	372	43	10.6	48.1
541690	Other scientific & technical consulting services	22	6 153	2 246	372	43	10.6	48.1
5417	Scientific research & development services	11	D	D	D	b	D	D
5418	Advertising & related services	43	39 056	10 491	2 152	275	28.2	27.9
54181	Advertising agencies	16	19 105	6 783	1 440	136	48.6	.7
541810	Advertising agencies	16	19 105	6 783	1 440	136	48.6	.7
54184	Media representatives	2	D	D	D	b	D	D
541840	Media representatives	2	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
54189	Other services related to advertising	14	5 827	1 052	182	63	7.3	1.5
541890	Other services related to advertising	14	5 827	1 052	182	63	7.3	1.5
5419	Other professional, scientific, & technical services	23	6 752	1 697	368	132	27.9	.5
54192	Photographic services	15	4 525	667	141	49	16.5	–
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	AREA OUTSIDE ALASKA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**530**	**178 713**	**69 479**	**14 348**	**1 953**	**31.6**	**10.4**
541	Professional, scientific, & technical services	530	178 713	69 479	14 348	1 953	31.6	10.4
5411	Legal services	156	54 238	24 397	4 847	540	28.6	4.3
54111	Offices of lawyers	150	52 263	23 485	4 721	523	29.6	4.4
541110	Offices of lawyers	150	52 263	23 485	4 721	523	29.6	4.4
5411101	Offices of lawyers (except legal aid societies)	150	52 263	23 485	4 721	523	29.6	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	111	27 722	11 709	2 657	461	38.3	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	111	27 722	11 709	2 657	461	38.3	4.3
541211	Offices of certified public accountants	45	15 917	7 397	1 610	221	32.8	1.9
541213	Tax return preparation services	26	4 172	1 142	311	104	41.8	.4
541219	Other accounting services	40	7 633	3 170	736	136	47.8	11.3
5413	Architectural, engineering, & related services	136	60 406	22 652	4 320	543	31.0	12.5
54131	Architectural services	15	9 912	3 111	695	72	15.2	4.9
541310	Architectural services	15	9 912	3 111	695	72	15.2	4.9
54133	Engineering services	60	37 993	14 220	2 775	312	25.9	15.4
541330	Engineering services	60	37 993	14 220	2 775	312	25.9	15.4
54137	Surveying & mapping (except geophysical) services	42	8 211	3 333	422	114	77.5	4.0
541370	Surveying & mapping (except geophysical) services	42	8 211	3 333	422	114	77.5	4.0
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	20	6 112	2 271	535	71	21.8	15.7
54151	Computer systems design & related services	20	6 112	2 271	535	71	21.8	15.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE ALASKA METROPOLITAN AREAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	49	12 345	4 067	1 115	130	31.3	39.0
54162	Environmental consulting services	14	6 103	2 496	495	47	32.6	51.0
541620	Environmental consulting services	14	6 103	2 496	495	47	32.6	51.0
54169	Other scientific & technical consulting services	15	4 086	968	509	47	22.0	33.4
541690	Other scientific & technical consulting services	15	4 086	968	509	47	22.0	33.4
5418	Advertising & related services	23	7 137	1 124	194	52	51.8	8.2
54189	Other services related to advertising	10	2 123	501	67	30	17.5	25.0
541890	Other services related to advertising	10	2 123	501	67	30	17.5	25.0
5418903	Sign painting & lettering shop	6	1 475	392	40	21	4.9	36.0
5419	Other professional, scientific, & technical services	25	4 911	1 099	224	94	19.4	25.6
54192	Photographic services	18	4 112	829	149	61	20.3	28.4
541921	Photographic studios, portrait	15	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	ANCHORAGE, AK MSA								
54	**Professional, scientific, & technical services**	**9**	**4 554**	**4 927**	**1 855**	**460**	**42**	**.7**	**11.1**
541	Professional, scientific, & technical services	9	4 554	4 927	1 855	460	42	.7	11.1
	AREA OUTSIDE ALASKA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**14**	**4 754**	**4 668**	**2 452**	**449**	**55**	**–**	**52.0**
541	Professional, scientific, & technical services	14	4 754	4 668	2 452	449	55	–	52.0

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics Firms Subject to Federal Income Tax for Census Areas and Boroughs: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	ALEUTIANS WEST CENSUS AREA, AK							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	ANCHORAGE BOROUGH, AK							
54	**Professional, scientific, & technical services**	**907**	**767 160**	**301 275**	**63 383**	**5 939**	**16.9**	**6.6**
541	Professional, scientific, & technical services	907	767 160	301 275	63 383	5 939	16.9	6.6
5411	Legal services	316	195 950	84 561	17 553	1 490	21.7	6.3
54111	Offices of lawyers	310	191 871	83 070	17 193	1 434	22.0	6.4
541110	Offices of lawyers	310	191 871	83 070	17 193	1 434	22.0	6.4
5411101	Offices of lawyers (except legal aid societies)	310	191 871	83 070	17 193	1 434	22.0	6.4
54119	Other legal services	6	4 079	1 491	360	56	7.6	.8
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	148	52 650	21 358	4 518	685	30.5	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	148	52 650	21 358	4 518	685	30.5	7.7
541211	Offices of certified public accountants	85	42 370	17 183	3 429	385	26.7	6.9
541213	Tax return preparation services	18	3 368	1 032	287	133	51.3	2.0
541219	Other accounting services	42	D	D	D	c	D	D
5413	Architectural, engineering, & related services	225	344 198	133 337	27 356	2 484	11.5	4.3
54131	Architectural services	32	35 457	13 306	2 514	265	10.1	3.0
541310	Architectural services	32	35 457	13 306	2 514	265	10.1	3.0
54133	Engineering services	141	274 935	104 193	21 692	1 840	10.6	4.4
541330	Engineering services	141	274 935	104 193	21 692	1 840	10.6	4.4
54137	Surveying & mapping (except geophysical) services	26	13 087	6 422	990	171	47.1	2.2
541370	Surveying & mapping (except geophysical) services	26	13 087	6 422	990	171	47.1	2.2
54138	Testing laboratories	17	19 366	8 814	2 048	194	2.9	4.4
541380	Testing laboratories	17	19 366	8 814	2 048	194	2.9	4.4
5414	Specialized design services	11	D	D	D	b	D	D
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	36	37 751	18 680	4 518	347	13.5	.9
54151	Computer systems design & related services	36	37 751	18 680	4 518	347	13.5	.9
541511	Custom computer programming services	20	28 141	15 312	3 923	292	16.9	.4
541512	Computer systems design services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	94	72 979	25 840	5 617	408	15.3	11.7
54161	Management consulting services	51	46 252	16 588	3 826	225	18.2	.9
541611	Administrative management & general management consulting service	28	15 320	3 916	780	90	35.4	.5
541614	Process, physical distribution, & logistics consulting services	5	D	D	D	c	D	D
54162	Environmental consulting services	21	20 574	7 006	1 419	140	10.3	25.2
541620	Environmental consulting services	21	20 574	7 006	1 419	140	10.3	25.2
54169	Other scientific & technical consulting services	22	6 153	2 246	372	43	10.6	48.1
541690	Other scientific & technical consulting services	22	6 153	2 246	372	43	10.6	48.1
5417	Scientific research & development services	11	D	D	D	b	D	D
5418	Advertising & related services	43	39 056	10 491	2 152	275	28.2	27.9
54181	Advertising agencies	16	19 105	6 783	1 440	136	48.6	.7
541810	Advertising agencies	16	19 105	6 783	1 440	136	48.6	.7
54184	Media representatives	2	D	D	D	b	D	D
541840	Media representatives	2	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
54189	Other services related to advertising	14	5 827	1 052	182	63	7.3	1.5
541890	Other services related to advertising	14	5 827	1 052	182	63	7.3	1.5
5419	Other professional, scientific, & technical services	23	6 752	1 697	368	132	27.9	.5
54192	Photographic services	15	4 525	667	141	49	16.5	–
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	BETHEL CENSUS AREA, AK							
54	**Professional, scientific, & technical services**	**4**	**1 313**	**642**	**99**	**11**	**4.2**	**–**
541	Professional, scientific, & technical services	4	1 313	642	99	11	4.2	–
	BRISTOL BAY BOROUGH, AK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for Census Areas and Boroughs: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	FAIRBANKS NORTH STAR BOROUGH, AK							
54	**Professional, scientific, & technical services**	**167**	**70 545**	**28 105**	**6 007**	**784**	**23.3**	**10.6**
541	Professional, scientific, & technical services	167	70 545	28 105	6 007	784	23.3	10.6
5411	Legal services	56	17 100	7 441	1 442	187	35.1	3.7
54111	Offices of lawyers	53	D	D	D	c	D	D
541110	Offices of lawyers	53	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	10 122	5 088	1 178	183	33.7	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	10 122	5 088	1 178	183	33.7	1.2
541211	Offices of certified public accountants	10	6 209	3 549	784	81	15.6	.9
541213	Tax return preparation services	7	1 257	281	92	29	69.1	–
541219	Other accounting services	14	2 656	1 258	302	73	59.1	2.4
5413	Architectural, engineering, & related services	36	25 870	9 950	1 929	211	11.4	9.7
54131	Architectural services	5	4 744	1 577	331	32	3.9	10.3
541310	Architectural services	5	4 744	1 577	331	32	3.9	10.3
54133	Engineering services	21	17 490	6 502	1 335	149	6.0	10.4
541330	Engineering services	21	17 490	6 502	1 335	149	6.0	10.4
5416	Management, scientific, & technical consulting services	21	7 218	2 521	791	70	18.3	44.6
54162	Environmental consulting services	8	4 108	1 636	329	25	8.0	75.7
541620	Environmental consulting services	8	4 108	1 636	329	25	8.0	75.7
5418	Advertising & related services	8	2 708	284	65	21	70.3	2.1
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	HAINES BOROUGH, AK							
54	**Professional, scientific, & technical services**	**4**	**542**	**253**	**38**	**8**	**70.7**	**18.3**
	JUNEAU BOROUGH, AK							
54	**Professional, scientific, & technical services**	**96**	**44 948**	**18 532**	**3 777**	**415**	**23.3**	**9.4**
541	Professional, scientific, & technical services	96	44 948	18 532	3 777	415	23.3	9.4
5411	Legal services	26	17 058	9 896	2 130	176	12.4	1.2
54111	Offices of lawyers	26	17 058	9 896	2 130	176	12.4	1.2
541110	Offices of lawyers	26	17 058	9 896	2 130	176	12.4	1.2
5411101	Offices of lawyers (except legal aid societies)	26	17 058	9 896	2 130	176	12.4	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 991	1 409	254	54	20.9	11.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 991	1 409	254	54	20.9	11.0
541219	Other accounting services	4	1 677	449	86	13	16.0	31.5
5413	Architectural, engineering, & related services	26	15 975	5 334	981	108	30.6	19.9
54133	Engineering services	17	12 340	4 250	750	82	35.5	25.4
541330	Engineering services	17	12 340	4 250	750	82	35.5	25.4
5418	Advertising & related services	8	2 468	405	86	18	46.0	–
	KENAI PENINSULA BOROUGH, AK							
54	**Professional, scientific, & technical services**	**80**	**19 576**	**6 568**	**1 288**	**211**	**54.0**	**11.0**
541	Professional, scientific, & technical services	80	19 576	6 568	1 288	211	54.0	11.0
5411	Legal services	24	6 042	1 758	265	43	39.3	8.8
54111	Offices of lawyers	24	6 042	1 758	265	43	39.3	8.8
541110	Offices of lawyers	24	6 042	1 758	265	43	39.3	8.8
5411101	Offices of lawyers (except legal aid societies)	24	6 042	1 758	265	43	39.3	8.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 625	1 596	422	64	61.9	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 625	1 596	422	64	61.9	.5
5413	Architectural, engineering, & related services	20	5 913	1 972	387	66	72.5	12.1
54137	Surveying & mapping (except geophysical) services	6	1 873	564	81	28	100.0	–
541370	Surveying & mapping (except geophysical) services	6	1 873	564	81	28	100.0	–
	KETCHIKAN GATEWAY BOROUGH, AK							
54	**Professional, scientific, & technical services**	**25**	**9 840**	**3 362**	**673**	**84**	**28.9**	**3.9**
541	Professional, scientific, & technical services	25	9 840	3 362	673	84	28.9	3.9
5411	Legal services	12	4 613	1 419	294	35	49.5	2.2
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 099	880	197	27	2.2	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 099	880	197	27	2.2	2.0
5413	Architectural, engineering, & related services	4	2 562	963	160	15	18.6	4.0
	KODIAK ISLAND BOROUGH, AK							
54	**Professional, scientific, & technical services**	**20**	**3 446**	**1 504**	**336**	**48**	**44.1**	**5.5**
541	Professional, scientific, & technical services	20	3 446	1 504	336	48	44.1	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 057	434	78	14	51.4	18.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 057	434	78	14	51.4	18.0

See footnotes at end of table.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for Census Areas and Boroughs: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	MATANUSKA-SUSITNA BOROUGH, AK							
54	**Professional, scientific, & technical services**	**78**	**17 153**	**7 022**	**1 357**	**251**	**47.2**	**3.0**
541	Professional, scientific, & technical services	78	17 153	7 022	1 357	251	47.2	3.0
5411	Legal services	21	4 734	2 138	398	58	25.7	1.7
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 743	1 695	381	82	45.7	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 743	1 695	381	82	45.7	1.9
541213	Tax return preparation services	3	D	D	D	b	D	D
541219	Other accounting services	5	1 472	947	202	18	20.4	–
5413	Architectural, engineering, & related services	26	6 066	2 591	475	80	63.9	3.7
54137	Surveying & mapping (except geophysical) services	14	2 066	869	100	38	52.7	1.5
541370	Surveying & mapping (except geophysical) services	14	2 066	869	100	38	52.7	1.5
	NOME CENSUS AREA, AK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	NORTH SLOPE BOROUGH, AK							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
	NORTHWEST ARCTIC BOROUGH, AK							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	PRINCE OF WALES-OUTER KETCHIKAN CENSUS AREA, AK							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	SITKA BOROUGH, AK							
54	**Professional, scientific, & technical services**	**13**	**2 614**	**633**	**166**	**34**	**74.5**	**9.8**
541	Professional, scientific, & technical services	13	2 614	633	166	34	74.5	9.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 086	167	47	11	90.0	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 086	167	47	11	90.0	7.3
	SKAGWAY-HOONAH-ANGOON BOROUGH, AK *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SOUTHEAST FAIRBANKS CENSUS AREA, AK							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	VALDEZ-CORDOVA CENSUS AREA, AK							
54	**Professional, scientific, & technical services**	**15**	**3 190**	**905**	**178**	**39**	**69.1**	**20.5**
541	Professional, scientific, & technical services	15	3 190	905	178	39	69.1	20.5
5414	Specialized design services	1	D	D	D	a	D	D
	WRANGELL-PETERSBURG CENSUS AREA, AK							
54	**Professional, scientific, & technical services**	**9**	**905**	**231**	**49**	**19**	**72.3**	**13.9**
541	Professional, scientific, & technical services	9	905	231	49	19	72.3	13.9
	YUKON-KOYUKUK CENSUS AREA, AK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ANCHORAGE, AK							
54	**Professional, scientific, & technical services**	**907**	**767 160**	**301 275**	**63 383**	**5 939**	**16.9**	**6.6**
541	Professional, scientific, & technical services	907	767 160	301 275	63 383	5 939	16.9	6.6
5411	Legal services	316	195 950	84 561	17 553	1 490	21.7	6.3
54111	Offices of lawyers	310	191 871	83 070	17 193	1 434	22.0	6.4
541110	Offices of lawyers	310	191 871	83 070	17 193	1 434	22.0	6.4
5411101	Offices of lawyers (except legal aid societies)	310	191 871	83 070	17 193	1 434	22.0	6.4
54119	Other legal services	6	4 079	1 491	360	56	7.6	.8
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	148	52 650	21 358	4 518	685	30.5	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	148	52 650	21 358	4 518	685	30.5	7.7
541211	Offices of certified public accountants	85	42 370	17 183	3 429	385	26.7	6.9
541213	Tax return preparation services	18	3 368	1 032	287	133	51.3	2.0
541219	Other accounting services	42	D	D	D	c	D	D
5413	Architectural, engineering, & related services	225	344 198	133 337	27 356	2 484	11.5	4.3
54131	Architectural services	32	35 457	13 306	2 514	265	10.1	3.0
541310	Architectural services	32	35 457	13 306	2 514	265	10.1	3.0
54133	Engineering services	141	274 935	104 193	21 692	1 840	10.6	4.4
541330	Engineering services	141	274 935	104 193	21 692	1 840	10.6	4.4
54137	Surveying & mapping (except geophysical) services	26	13 087	6 422	990	171	47.1	2.2
541370	Surveying & mapping (except geophysical) services	26	13 087	6 422	990	171	47.1	2.2
54138	Testing laboratories	17	19 366	8 814	2 048	194	2.9	4.4
541380	Testing laboratories	17	19 366	8 814	2 048	194	2.9	4.4
5414	Specialized design services	11	D	D	D	b	D	D
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	36	37 751	18 680	4 518	347	13.5	.9
54151	Computer systems design & related services	36	37 751	18 680	4 518	347	13.5	.9
541511	Custom computer programming services	20	28 141	15 312	3 923	292	16.9	.4
541512	Computer systems design services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	94	72 979	25 840	5 617	408	15.3	11.7
54161	Management consulting services	51	46 252	16 588	3 826	225	18.2	.9
541611	Administrative management & general management consulting service	28	15 320	3 916	780	90	35.4	.5
541614	Process, physical distribution, & logistics consulting services	5	D	D	D	c	D	D
54162	Environmental consulting services	21	20 574	7 006	1 419	140	10.3	25.2
541620	Environmental consulting services	21	20 574	7 006	1 419	140	10.3	25.2
54169	Other scientific & technical consulting services	22	6 153	2 246	372	43	10.6	48.1
541690	Other scientific & technical consulting services	22	6 153	2 246	372	43	10.6	48.1
5417	Scientific research & development services	11	D	D	D	b	D	D
5418	Advertising & related services	43	39 056	10 491	2 152	275	28.2	27.9
54181	Advertising agencies	16	19 105	6 783	1 440	136	48.6	.7
541810	Advertising agencies	16	19 105	6 783	1 440	136	48.6	.7
54184	Media representatives	2	D	D	D	b	D	D
541840	Media representatives	2	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
54189	Other services related to advertising	14	5 827	1 052	182	63	7.3	1.5
541890	Other services related to advertising	14	5 827	1 052	182	63	7.3	1.5
5419	Other professional, scientific, & technical services	23	6 752	1 697	368	132	27.9	.5
54192	Photographic services	15	4 525	667	141	49	16.5	–
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	BARROW, AK							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
	BETHEL, AK							
54	**Professional, scientific, & technical services**	**4**	**1 313**	**642**	**99**	**11**	**4.2**	**–**
541	Professional, scientific, & technical services	4	1 313	642	99	11	4.2	–
	CORDOVA, AK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAIRBANKS, AK							
54	**Professional, scientific, & technical services**	**118**	**52 537**	**21 868**	**4 361**	**592**	**25.2**	**9.7**
541	Professional, scientific, & technical services	118	52 537	21 868	4 361	592	25.2	9.7
5411	Legal services	52	16 818	7 305	1 408	181	35.2	3.5
54111	Offices of lawyers	49	D	D	D	c	D	D
541110	Offices of lawyers	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	9 402	4 854	1 127	170	30.0	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	9 402	4 854	1 127	170	30.0	.7
541211	Offices of certified public accountants	9	D	D	D	b	D	D
541213	Tax return preparation services	4	D	D	D	b	D	D
541219	Other accounting services	10	2 369	1 142	284	66	57.0	2.7
5413	Architectural, engineering, & related services	22	18 577	7 601	1 423	162	11.9	10.8
54131	Architectural services	5	4 744	1 577	331	32	3.9	10.3
541310	Architectural services	5	4 744	1 577	331	32	3.9	10.3
54133	Engineering services	11	10 811	4 376	845	102	6.2	14.1
541330	Engineering services	11	10 811	4 376	845	102	6.2	14.1
5418	Advertising & related services	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	HOMER, AK							
54	**Professional, scientific, & technical services**	**12**	**2 069**	**714**	**158**	**32**	**64.5**	**11.5**
541	Professional, scientific, & technical services	12	2 069	714	158	32	64.5	11.5
	JUNEAU, AK							
54	**Professional, scientific, & technical services**	**96**	**44 948**	**18 532**	**3 777**	**415**	**23.3**	**9.4**
541	Professional, scientific, & technical services	96	44 948	18 532	3 777	415	23.3	9.4
5411	Legal services	26	17 058	9 896	2 130	176	12.4	1.2
54111	Offices of lawyers	26	17 058	9 896	2 130	176	12.4	1.2
541110	Offices of lawyers	26	17 058	9 896	2 130	176	12.4	1.2
5411101	Offices of lawyers (except legal aid societies)	26	17 058	9 896	2 130	176	12.4	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 991	1 409	254	54	20.9	11.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 991	1 409	254	54	20.9	11.0
541219	Other accounting services	4	1 677	449	86	13	16.0	31.5
5413	Architectural, engineering, & related services	26	15 975	5 334	981	108	30.6	19.9
54133	Engineering services	17	12 340	4 250	750	82	35.5	25.4
541330	Engineering services	17	12 340	4 250	750	82	35.5	25.4
5418	Advertising & related services	8	2 468	405	86	18	46.0	–
	KENAI, AK							
54	**Professional, scientific, & technical services**	**24**	**8 024**	**2 860**	**486**	**71**	**56.8**	**8.5**
541	Professional, scientific, & technical services	24	8 024	2 860	486	71	56.8	8.5
5411	Legal services	10	3 501	1 100	119	18	44.5	15.2
54111	Offices of lawyers	10	3 501	1 100	119	18	44.5	15.2
541110	Offices of lawyers	10	3 501	1 100	119	18	44.5	15.2
5411101	Offices of lawyers (except legal aid societies)	10	3 501	1 100	119	18	44.5	15.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	943	476	119	12	57.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	943	476	119	12	57.2	–
5413	Architectural, engineering, & related services	6	2 468	818	166	23	67.3	–
	KETCHIKAN, AK							
54	**Professional, scientific, & technical services**	**24**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	24	D	D	D	b	D	D
5411	Legal services	11	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 099	880	197	27	2.2	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 099	880	197	27	2.2	2.0
5413	Architectural, engineering, & related services	4	2 562	963	160	15	18.6	4.0
	KODIAK, AK							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
	KOTZEBUE, AK							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NOME, AK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	PALMER, AK							
54	**Professional, scientific, & technical services**	**16**	**3 845**	**1 719**	**390**	**64**	**9.1**	**8.5**
541	Professional, scientific, & technical services	16	3 845	1 719	390	64	9.1	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 865	1 049	233	36	15.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 865	1 049	233	36	15.7	–
	PETERSBURG, AK							
54	**Professional, scientific, & technical services**	**6**	**503**	**147**	**31**	**9**	**50.1**	**25.0**
	SEWARD, AK							
54	**Professional, scientific, & technical services**	**3**	**259**	**43**	**9**	**3**	**D**	**–**
	SITKA, AK							
54	**Professional, scientific, & technical services**	**13**	**2 614**	**633**	**166**	**34**	**74.5**	**9.8**
541	Professional, scientific, & technical services	13	2 614	633	166	34	74.5	9.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 086	167	47	11	90.0	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 086	167	47	11	90.0	7.3
	SOLDOTNA, AK							
54	**Professional, scientific, & technical services**	**18**	**4 476**	**1 403**	**321**	**56**	**52.7**	**.4**
541	Professional, scientific, & technical services	18	4 476	1 403	321	56	52.7	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 614	722	197	32	39.5	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 614	722	197	32	39.5	1.1
	VALDEZ, AK							
54	**Professional, scientific, & technical services**	**9**	**2 610**	**760**	**146**	**28**	**69.3**	**18.9**
541	Professional, scientific, & technical services	9	2 610	760	146	28	69.3	18.9
5414	Specialized design services	1	D	D	D	a	D	D
	WASILLA, AK							
54	**Professional, scientific, & technical services**	**24**	**7 702**	**3 411**	**625**	**104**	**59.2**	**.9**
541	Professional, scientific, & technical services	24	7 702	3 411	625	104	59.2	.9
5411	Legal services	11	3 315	1 554	257	36	26.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 018	403	80	29	54.6	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 018	403	80	29	54.6	7.1
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BALANCE OF ALEUTIANS WEST CENSUS AREA, AK							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BRISTOL BAY BOROUGH, AK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FAIRBANKS NORTH STAR BOROUGH, AK							
54	**Professional, scientific, & technical services**	**49**	**18 008**	**6 237**	**1 646**	**192**	**17.6**	**13.1**
541	Professional, scientific, & technical services	49	18 008	6 237	1 646	192	17.6	13.1
5413	Architectural, engineering, & related services	14	7 293	2 349	506	49	10.1	6.7
5416	Management, scientific, & technical consulting services	14	D	D	D	b	D	D
	BALANCE OF HAINES BOROUGH, AK							
54	**Professional, scientific, & technical services**	**4**	**542**	**253**	**38**	**8**	**70.7**	**18.3**
	BALANCE OF KENAI PENINSULA BOROUGH, AK							
54	**Professional, scientific, & technical services**	**23**	**4 748**	**1 548**	**314**	**49**	**45.0**	**25.5**
541	Professional, scientific, & technical services	23	4 748	1 548	314	49	45.0	25.5
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	BALANCE OF KETCHIKAN GATEWAY BOROUGH, AK							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF KODIAK ISLAND BOROUGH, AK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MATANUSKA-SUSITNA BOROUGH, AK							
54	**Professional, scientific, & technical services**	**38**	**5 606**	**1 892**	**342**	**83**	**56.8**	**2.0**
541	Professional, scientific, & technical services	38	5 606	1 892	342	83	56.8	2.0
5413	Architectural, engineering, & related services	17	D	D	D	b	D	D
	BALANCE OF PRINCE OF WALES-OUTER KETCHIKAN CENSUS AREA, AK							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SKAGWAY-HOONAH-ANGOON BOROUGH, AK							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SOUTHEAST FAIRBANKS CENSUS AREA, AK							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	BALANCE OF VALDEZ-CORDOVA CENSUS AREA, AK							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WRANGELL-PETERSBURG CENSUS AREA, AK							
54	**Professional, scientific, & technical services**	**3**	**402**	**84**	**18**	**10**	**100.0**	**–**
	BALANCE OF YUKON-KOYUKUK CENSUS AREA, AK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

ALASKA

Skagway-Hoonah-Angoon Census Area was renamed from Skagway-Yakutat-Angoon Census Area in September 1992 when Yakutat Borough organized from part of its area.

Yakutat Borough was organized from part of the Skagway-Yakutat-Angoon Census Area (renamed Skagway-Hoonah-Angoon Census Area) in September 1992.

U.S. Census Bureau, 1997 Economic Census

Appendix E.
Metropolitan Areas

ALASKA

Anchorage, AK MSA

Anchorage Borough, AK

U.S. Census Bureau, 1997 Economic Census

Alabama

1997

Issued November 1999

EC97S54A-AL

1997 Economic Census

Professional, Scientific, andTechnical Services

Geographic Area Series

U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALABAMA							
54	**Professional, scientific, & technical services**	**7 076**	**5 295 638**	**2 051 384**	**463 534**	**54 413**	**20.7**	**6.6**
541	Professional, scientific, & technical services	7 076	5 295 638	2 051 384	463 534	54 413	20.7	6.6
5411	Legal services	2 390	1 364 682	520 809	108 685	12 773	26.8	4.9
54111	Offices of lawyers	2 313	1 338 549	508 482	106 091	12 284	26.9	4.8
541110	Offices of lawyers	2 313	1 338 549	508 482	106 091	12 284	26.9	4.8
5411101	Offices of lawyers (except legal aid societies)	2 313	1 338 549	508 482	106 091	12 284	26.9	4.8
54119	Other legal services	77	26 133	12 327	2 594	489	21.7	8.3
541191	Title abstract & settlement offices	72	25 037	11 867	2 483	470	22.3	8.7
541199	All other legal services	5	1 096	460	111	19	9.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 265	438 158	192 200	44 692	8 097	31.6	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 265	438 158	192 200	44 692	8 097	31.6	5.6
541211	Offices of certified public accountants	637	326 137	152 532	33 716	4 443	30.0	4.0
541213	Tax return preparation services	218	26 082	8 319	3 491	1 993	35.4	3.0
541214	Payroll services	24	36 055	13 185	3 007	422	3.9	12.6
541219	Other accounting services	386	49 884	18 164	4 478	1 239	60.0	12.4
5413	Architectural, engineering, & related services	1 278	1 314 012	562 868	127 546	14 353	20.8	7.0
54131	Architectural services	229	154 208	55 838	11 364	1 352	30.7	3.2
541310	Architectural services	229	154 208	55 838	11 364	1 352	30.7	3.2
54133	Engineering services	716	995 288	437 838	98 997	10 422	19.7	7.7
541330	Engineering services	716	995 288	437 838	98 997	10 422	19.7	7.7
54134	Drafting services	44	9 810	4 652	1 087	162	15.5	1.1
541340	Drafting services	44	9 810	4 652	1 087	162	15.5	1.1
54135	Building inspection services	22	D	D	D	b	D	D
541350	Building inspection services	22	D	D	D	b	D	D
54136	Geophysical surveying & mapping services	4	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	192	56 462	26 713	6 668	1 185	29.8	4.3
541370	Surveying & mapping (except geophysical) services	192	56 462	26 713	6 668	1 185	29.8	4.3
54138	Testing laboratories	71	87 125	33 421	8 350	1 091	11.0	7.6
541380	Testing laboratories	71	87 125	33 421	8 350	1 091	11.0	7.6
5414	Specialized design services	185	58 652	12 060	2 680	552	45.7	7.1
54141	Interior design services	126	41 901	5 695	1 233	338	49.7	8.6
541410	Interior design services	126	41 901	5 695	1 233	338	49.7	8.6
54142	Industrial design services	8	D	D	D	b	D	D
541420	Industrial design services	8	D	D	D	b	D	D
54143	Graphic design services	50	12 000	3 675	734	123	39.6	4.9
541430	Graphic design services	50	12 000	3 675	734	123	39.6	4.9
5414301	Graphic design services (except commercial art & medical artists)	45	11 111	3 284	638	110	42.4	5.3
5414302	Commercial art	2	D	D	D	a	D	D
5414303	Medical artists	3	D	D	D	a	D	D
54149	Other specialized design services	1	D	D	D	a	D	D
541490	Other specialized design services	1	D	D	D	a	D	D
5415	Computer systems design & related services	590	931 105	379 432	91 197	7 904	10.2	10.0
54151	Computer systems design & related services	590	931 105	379 432	91 197	7 904	10.2	10.0
541511	Custom computer programming services	237	342 521	153 893	38 564	3 103	7.8	19.6
541512	Computer systems design services	270	552 000	209 227	49 121	4 395	10.9	4.1
5415121	Computer systems integrators	124	494 767	185 244	44 058	3 751	9.1	3.4
5415122	Computer systems consultants (except systems integrators)	146	57 233	23 983	5 063	644	26.7	10.5
541513	Computer facilities management services	12	15 365	6 412	1 354	161	.6	7.0
541519	Other computer related services	71	21 219	9 900	2 158	245	38.8	7.2
5416	Management, scientific, & technical consulting services	554	236 330	100 629	20 223	2 764	31.0	12.4
54161	Management consulting services	412	153 449	71 737	13 844	2 008	32.5	15.7
541611	Administrative management & general management consulting service	190	76 284	40 662	7 468	1 045	34.7	19.5
541612	Human resources & executive search consulting services	98	34 747	18 315	3 890	654	27.3	21.2
5416121	Actuarial consulting	1	D	D	D	a	D	D
5416122	Executive placement services	51	20 655	11 192	2 456	250	23.0	11.5
5416123	Human resources & personnel management consulting	46	D	D	D	e	D	D
541613	Marketing consulting services	64	27 723	6 191	1 238	154	36.7	2.7
541614	Process, physical distribution, & logistics consulting services	28	9 078	4 183	731	79	17.9	4.0
541618	Other management consulting services	32	5 617	2 386	517	76	37.4	11.8
54162	Environmental consulting services	48	61 646	21 116	4 744	519	12.7	3.0
541620	Environmental consulting services	48	61 646	21 116	4 744	519	12.7	3.0
54169	Other scientific & technical consulting services	94	21 235	7 776	1 635	237	73.5	15.7
541690	Other scientific & technical consulting services	94	21 235	7 776	1 635	237	73.5	15.7
5417	Scientific research & development services	91	558 729	169 889	41 862	3 412	2.1	.3
54171	R&D in the physical, engineering, & life sciences	88	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	88	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	72	534 131	158 987	39 041	3 164	1.4	.2
5417102	Research & development in the life sciences	16	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	3	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	3	D	D	D	c	D	D

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALABAMA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	400	292 622	88 397	20 949	2 752	27.0	10.4
54181	Advertising agencies	147	109 578	42 621	10 204	1 065	27.6	2.2
541810	Advertising agencies	147	109 578	42 621	10 204	1 065	27.6	2.2
54182	Public relations agencies	42	18 679	5 627	1 108	148	22.7	7.3
541820	Public relations agencies	42	18 679	5 627	1 108	148	22.7	7.3
54183	Media buying services	5	1 379	460	111	17	–	–
541830	Media buying services	5	1 379	460	111	17	–	–
54184	Media representatives	34	44 298	16 906	3 977	544	21.8	36.2
541840	Media representatives	34	44 298	16 906	3 977	544	21.8	36.2
5418401	Radio & television advertising representatives	16	20 630	7 802	1 819	312	46.8	14.9
5418402	Publishers' advertising representatives	18	23 668	9 104	2 158	232	–	54.8
54185	Display advertising	34	37 436	8 021	2 100	249	10.5	4.8
541850	Display advertising	34	37 436	8 021	2 100	249	10.5	4.8
5418501	Display advertising (except outdoor)	6	2 536	768	157	21	21.3	–
5418502	Outdoor advertising services	28	34 900	7 253	1 943	228	9.7	5.2
54186	Direct mail advertising	26	23 031	5 040	1 265	246	33.4	4.7
541860	Direct mail advertising	26	23 031	5 040	1 265	246	33.4	4.7
54187	Advertising material distribution services	4	7 563	884	184	25	12.9	79.5
541870	Advertising material distribution services	4	7 563	884	184	25	12.9	79.5
54189	Other services related to advertising	108	50 658	8 838	2 000	458	44.1	3.3
541890	Other services related to advertising	108	50 658	8 838	2 000	458	44.1	3.3
5418901	Welcoming services	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	46	31 782	4 988	1 145	227	41.9	3.1
5418903	Sign painting & lettering shop	47	D	D	D	c	D	D
5418909	All other advertising	13	11 654	1 734	403	91	39.1	.8
5419	Other professional, scientific, & technical services	323	101 348	25 100	5 700	1 806	33.6	6.7
54191	Marketing research & public opinion polling	16	6 214	2 843	698	380	18.9	18.0
541910	Marketing research & public opinion polling	16	6 214	2 843	698	380	18.9	18.0
54192	Photographic services	271	83 255	18 988	4 186	1 260	36.0	5.1
541921	Photographic studios, portrait	242	76 702	17 198	3 763	1 169	37.6	5.1
541922	Commercial photography	29	6 553	1 790	423	91	17.6	5.8
54193	Translation & interpretation services	2	D	D	D	b	D	D
541930	Translation & interpretation services	2	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	34	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	34	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	ALABAMA								
54	**Professional, scientific, & technical services**	**60**	**117 416**	**87 705**	**36 271**	**8 849**	**946**	**1.8**	**.8**
541	Professional, scientific, & technical services	60	117 416	87 705	36 271	8 849	946	1.8	.8
5411	Legal services	26	49 559	24 651	8 605	2 039	227	1.4	.2
54111	Offices of lawyers	26	49 559	24 651	8 605	2 039	227	1.4	.2
541110	Offices of lawyers	26	49 559	24 651	8 605	2 039	227	1.4	.2
5411102	Legal aid societies & similar legal services	26	49 559	24 651	8 605	2 039	227	1.4	.2
5417	Scientific research & development services	34	67 857	63 054	27 666	6 810	719	2.2	1.2
54171	R&D in the physical, engineering, & life sciences	32	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	32	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	10	D	D	D	D	c	D	D
5417102	Research & development in the life sciences	22	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	2	D	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	2	D	D	D	D	a	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ANNISTON, AL MSA							
54	**Professional, scientific, & technical services**	**149**	**45 215**	**13 186**	**3 142**	**702**	**56.8**	**5.1**
541	Professional, scientific, & technical services	149	45 215	13 186	3 142	702	56.8	5.1
5411	Legal services	59	18 008	4 208	1 006	195	57.9	3.2
54111	Offices of lawyers	58	D	D	D	c	D	D
541110	Offices of lawyers	58	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	58	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	7 704	3 228	963	285	33.3	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	7 704	3 228	963	285	33.3	5.3
541211	Offices of certified public accountants	15	4 129	1 943	478	71	39.1	7.6
541213	Tax return preparation services	6	2 139	750	315	183	28.8	–
541219	Other accounting services	12	1 436	535	170	31	23.3	6.9
5413	Architectural, engineering, & related services	17	4 334	1 629	388	65	79.0	12.3
5418	Advertising & related services	13	2 940	804	166	30	18.6	10.1
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	10	8 323	1 943	307	79	85.8	.5
541921	Photographic studios, portrait	10	8 323	1 943	307	79	85.8	.5
	BIRMINGHAM, AL MSA							
54	**Professional, scientific, & technical services**	**2 073**	**1 813 042**	**716 168**	**162 673**	**17 463**	**20.1**	**8.0**
541	Professional, scientific, & technical services	2 073	1 813 042	716 168	162 673	17 463	20.1	8.0
5411	Legal services	644	609 731	239 361	52 207	5 065	15.9	4.3
54111	Offices of lawyers	630	602 035	236 408	51 623	4 964	16.1	4.2
541110	Offices of lawyers	630	602 035	236 408	51 623	4 964	16.1	4.2
5411101	Offices of lawyers (except legal aid societies)	630	602 035	236 408	51 623	4 964	16.1	4.2
54119	Other legal services	14	7 696	2 953	584	101	3.2	13.0
541191	Title abstract & settlement offices	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	302	182 588	74 690	16 919	2 404	19.4	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	302	182 588	74 690	16 919	2 404	19.4	4.9
541211	Offices of certified public accountants	175	138 287	58 893	13 049	1 546	18.9	3.4
541213	Tax return preparation services	26	4 950	1 643	590	395	22.7	2.0
541214	Payroll services	9	25 375	9 049	2 167	208	1.5	8.0
541219	Other accounting services	92	13 976	5 105	1 113	255	56.2	15.2
5413	Architectural, engineering, & related services	396	353 383	154 150	33 089	3 605	26.8	4.8
54131	Architectural services	79	73 264	25 995	5 186	599	22.6	2.3
541310	Architectural services	79	73 264	25 995	5 186	599	22.6	2.3
54133	Engineering services	235	242 246	110 927	23 771	2 408	28.5	5.5
541330	Engineering services	235	242 246	110 927	23 771	2 408	28.5	5.5
54134	Drafting services	14	D	D	D	b	D	D
541340	Drafting services	14	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	32	11 227	5 513	1 244	226	30.3	9.6
541370	Surveying & mapping (except geophysical) services	32	11 227	5 513	1 244	226	30.3	9.6
54138	Testing laboratories	26	14 897	5 947	1 485	202	32.9	5.5
541380	Testing laboratories	26	14 897	5 947	1 485	202	32.9	5.5
5414	Specialized design services	74	27 560	5 613	1 200	250	53.8	8.2
54141	Interior design services	48	19 619	3 177	689	170	63.2	9.5
541410	Interior design services	48	19 619	3 177	689	170	63.2	9.5
54143	Graphic design services	24	D	D	D	b	D	D
541430	Graphic design services	24	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	22	D	D	D	b	D	D
5415	Computer systems design & related services	213	363 548	142 513	37 082	2 835	8.8	16.9
54151	Computer systems design & related services	213	363 548	142 513	37 082	2 835	8.8	16.9
541511	Custom computer programming services	82	185 142	77 059	20 540	1 284	5.3	24.4
541512	Computer systems design services	99	161 845	58 610	15 064	1 414	12.5	9.1
5415121	Computer systems integrators	38	144 129	51 942	13 571	1 248	8.9	8.1
5415122	Computer systems consultants (except systems integrators)	61	17 716	6 668	1 493	166	42.4	18.0
541519	Other computer related services	29	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	201	76 766	38 258	7 457	1 035	41.9	16.7
54161	Management consulting services	154	65 327	35 000	6 792	932	38.1	15.7
541611	Administrative management & general management consulting service	62	29 823	17 056	2 889	321	46.0	17.6
541612	Human resources & executive search consulting services	47	25 788	14 824	3 214	530	19.3	18.3
5416122	Executive placement services	23	15 674	9 056	1 969	169	13.1	12.1
5416123	Human resources & personnel management consulting	23	D	D	D	e	D	D
541613	Marketing consulting services	28	6 244	1 462	253	36	84.8	1.3
54162	Environmental consulting services	12	4 340	997	215	22	41.4	40.7
541620	Environmental consulting services	12	4 340	997	215	22	41.4	40.7
54169	Other scientific & technical consulting services	35	7 099	2 261	450	81	76.6	10.9
541690	Other scientific & technical consulting services	35	7 099	2 261	450	81	76.6	10.9
5417	Scientific research & development services	12	19 447	6 059	1 426	146	15.5	–
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BIRMINGHAM, AL MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	141	152 823	47 028	11 281	1 398	33.9	8.5
54181	Advertising agencies	69	72 227	28 216	6 933	648	32.6	2.4
541810	Advertising agencies	69	72 227	28 216	6 933	648	32.6	2.4
54182	Public relations agencies	8	5 823	1 420	239	36	17.9	–
541820	Public relations agencies	8	5 823	1 420	239	36	17.9	–
54184	Media representatives	4	14 257	5 386	1 353	237	56.3	26.1
541840	Media representatives	4	14 257	5 386	1 353	237	56.3	26.1
54185	Display advertising	7	9 885	2 150	414	47	3.5	6.3
541850	Display advertising	7	9 885	2 150	414	47	3.5	6.3
5418502	Outdoor advertising services	5	D	D	D	b	D	D
54189	Other services related to advertising	39	D	D	D	e	D	D
541890	Other services related to advertising	39	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	20	18 384	3 296	765	128	37.9	3.2
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5418909	All other advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	90	27 196	8 496	2 012	725	14.4	13.0
54192	Photographic services	70	19 071	5 154	1 169	320	13.5	12.7
541921	Photographic studios, portrait	57	14 900	3 708	797	245	15.7	14.6
541922	Commercial photography	13	4 171	1 446	372	75	5.4	5.9
54199	All other professional, scientific, & technical services	11	3 658	942	241	63	22.2	14.5
541990	All other professional, scientific, & technical services	11	3 658	942	241	63	22.2	14.5
	COLUMBUS, GA–AL MSA							
54	**Professional, scientific, & technical services**	**325**	**163 405**	**49 325**	**10 919**	**1 841**	**35.6**	**6.5**
541	Professional, scientific, & technical services	325	163 405	49 325	10 919	1 841	35.6	6.5
5411	Legal services	132	61 068	18 894	4 090	530	29.1	6.1
54111	Offices of lawyers	132	61 068	18 894	4 090	530	29.1	6.1
541110	Offices of lawyers	132	61 068	18 894	4 090	530	29.1	6.1
5411101	Offices of lawyers (except legal aid societies)	132	61 068	18 894	4 090	530	29.1	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	68	26 452	10 450	2 481	552	33.0	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	68	26 452	10 450	2 481	552	33.0	2.2
541211	Offices of certified public accountants	29	18 656	7 958	1 797	217	27.4	1.1
541213	Tax return preparation services	7	D	D	D	c	D	D
541219	Other accounting services	30	3 227	1 214	267	69	79.0	11.6
5413	Architectural, engineering, & related services	30	15 964	6 681	1 272	175	49.9	.2
54131	Architectural services	7	5 312	2 080	395	43	29.1	.2
541310	Architectural services	7	5 312	2 080	395	43	29.1	.2
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5414	Specialized design services	13	2 963	514	116	37	52.1	.4
54143	Graphic design services	6	1 964	424	92	26	38.8	.6
541430	Graphic design services	6	1 964	424	92	26	38.8	.6
5415	Computer systems design & related services	16	8 328	2 398	565	58	59.5	22.5
54151	Computer systems design & related services	16	8 328	2 398	565	58	59.5	22.5
541512	Computer systems design services	6	4 847	1 350	278	27	46.8	24.2
5416	Management, scientific, & technical consulting services	21	11 984	2 229	487	99	69.5	15.1
54161	Management consulting services	15	9 525	1 466	327	74	83.4	16.6
541611	Administrative management & general management consulting service	8	8 380	947	201	30	81.1	18.9
5418	Advertising & related services	23	25 915	6 053	1 403	271	14.5	6.9
54186	Direct mail advertising	3	D	D	D	c	D	D
541860	Direct mail advertising	3	D	D	D	c	D	D
54189	Other services related to advertising	7	2 329	568	146	41	74.5	1.8
541890	Other services related to advertising	7	2 329	568	146	41	74.5	1.8
5419	Other professional, scientific, & technical services	18	8 357	1 138	267	96	60.1	1.5
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	2	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DECATUR, AL MSA							
54	**Professional, scientific, & technical services**	**193**	**74 418**	**28 861**	**7 009**	**984**	**36.8**	**7.0**
541	Professional, scientific, & technical services	193	74 418	28 861	7 009	984	36.8	7.0
5411	Legal services	59	16 939	5 109	1 007	184	49.7	6.0
54111	Offices of lawyers	57	D	D	D	c	D	D
541110	Offices of lawyers	57	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	57	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	8 487	2 876	854	213	45.5	12.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	8 487	2 876	854	213	45.5	12.2
541211	Offices of certified public accountants	17	5 622	2 040	506	95	51.1	4.6
541213	Tax return preparation services	11	1 448	503	233	90	30.4	24.8
541219	Other accounting services	13	1 417	333	115	28	38.7	29.7
5413	Architectural, engineering, & related services	33	31 713	14 565	3 519	359	31.2	.7
54133	Engineering services	18	23 368	11 376	2 676	228	31.5	.7
541330	Engineering services	18	23 368	11 376	2 676	228	31.5	.7
5414	Specialized design services	8	3 419	1 420	245	52	28.3	–
5415	Computer systems design & related services	11	4 150	1 522	536	39	21.2	24.0
54151	Computer systems design & related services	11	4 150	1 522	536	39	21.2	24.0
5418	Advertising & related services	11	3 106	1 136	348	48	6.3	59.1
	DOTHAN, AL MSA							
54	**Professional, scientific, & technical services**	**224**	**84 009**	**30 858**	**8 148**	**1 380**	**41.9**	**10.4**
541	Professional, scientific, & technical services	224	84 009	30 858	8 148	1 380	41.9	10.4
5411	Legal services	86	32 078	8 910	1 973	317	46.8	8.2
54111	Offices of lawyers	84	D	D	D	e	D	D
541110	Offices of lawyers	84	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	84	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	45	15 815	8 360	1 780	352	47.1	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	45	15 815	8 360	1 780	352	47.1	3.0
541211	Offices of certified public accountants	22	11 400	6 650	1 312	178	53.5	4.0
541219	Other accounting services	15	D	D	D	c	D	D
5413	Architectural, engineering, & related services	41	20 475	8 584	3 075	471	34.2	23.6
54133	Engineering services	20	14 591	6 106	2 543	377	27.0	32.9
541330	Engineering services	20	14 591	6 106	2 543	377	27.0	32.9
5415	Computer systems design & related services	13	6 732	2 366	649	98	53.5	2.1
54151	Computer systems design & related services	13	6 732	2 366	649	98	53.5	2.1
5418	Advertising & related services	11	2 972	688	187	40	25.9	5.0
54189	Other services related to advertising	5	1 771	436	107	14	4.5	.8
541890	Other services related to advertising	5	1 771	436	107	14	4.5	.8
5419	Other professional, scientific, & technical services	8	1 561	277	64	30	43.0	20.1
54192	Photographic services	8	1 561	277	64	30	43.0	20.1
541921	Photographic studios, portrait	8	1 561	277	64	30	43.0	20.1
	FLORENCE, AL MSA							
54	**Professional, scientific, & technical services**	**225**	**67 661**	**22 541**	**5 292**	**963**	**52.9**	**5.8**
541	Professional, scientific, & technical services	225	67 661	22 541	5 292	963	52.9	5.8
5411	Legal services	94	24 790	6 899	1 518	275	72.5	5.5
54111	Offices of lawyers	87	23 120	6 066	1 316	243	75.8	5.9
541110	Offices of lawyers	87	23 120	6 066	1 316	243	75.8	5.9
5411101	Offices of lawyers (except legal aid societies)	87	23 120	6 066	1 316	243	75.8	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	15 598	5 304	1 378	323	42.5	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	15 598	5 304	1 378	323	42.5	4.3
541211	Offices of certified public accountants	33	8 227	3 381	759	136	69.8	7.4
541213	Tax return preparation services	9	D	D	D	c	D	D
5413	Architectural, engineering, & related services	29	14 962	7 139	1 704	237	38.3	2.1
54133	Engineering services	13	11 305	5 550	1 300	175	29.8	2.8
541330	Engineering services	13	11 305	5 550	1 300	175	29.8	2.8
5416	Management, scientific, & technical consulting services	16	2 954	697	115	25	32.7	51.6
5418	Advertising & related services	11	4 810	1 189	291	37	40.5	.2
54189	Other services related to advertising	3	1 460	136	16	4	100.0	–
541890	Other services related to advertising	3	1 460	136	16	4	100.0	–
5419	Other professional, scientific, & technical services	12	2 702	576	124	38	55.5	–
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GADSDEN, AL MSA							
54	**Professional, scientific, & technical services**	**122**	**36 640**	**13 654**	**3 184**	**621**	**35.5**	**4.8**
541	Professional, scientific, & technical services	122	36 640	13 654	3 184	621	35.5	4.8
5411	Legal services	45	16 374	6 369	1 493	211	32.6	5.9
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	5 265	2 832	738	175	20.5	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	5 265	2 832	738	175	20.5	6.6
541211	Offices of certified public accountants	12	3 874	2 394	568	62	13.6	7.3
541213	Tax return preparation services	6	1 083	333	145	103	28.4	–
5413	Architectural, engineering, & related services	21	6 176	2 706	552	117	85.3	4.2
5418	Advertising & related services	10	5 352	893	193	46	4.2	–
	HUNTSVILLE, AL MSA							
54	**Professional, scientific, & technical services**	**835**	**1 629 694**	**619 622**	**143 985**	**13 490**	**8.5**	**4.0**
541	Professional, scientific, & technical services	835	1 629 694	619 622	143 985	13 490	8.5	4.0
5411	Legal services	159	76 014	31 361	6 381	763	36.8	2.9
54111	Offices of lawyers	155	75 563	31 205	6 348	753	36.6	2.7
541110	Offices of lawyers	155	75 563	31 205	6 348	753	36.6	2.7
5411101	Offices of lawyers (except legal aid societies)	155	75 563	31 205	6 348	753	36.6	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	90	25 999	12 243	2 879	523	41.7	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	90	25 999	12 243	2 879	523	41.7	5.6
541211	Offices of certified public accountants	51	20 957	10 585	2 327	309	38.6	5.5
541213	Tax return preparation services	9	1 641	487	223	122	14.7	.1
541219	Other accounting services	29	D	D	D	b	D	D
5413	Architectural, engineering, & related services	223	503 376	208 806	47 375	4 769	10.0	5.3
54131	Architectural services	26	12 184	4 988	929	119	27.4	14.4
541310	Architectural services	26	12 184	4 988	929	119	27.4	14.4
54133	Engineering services	170	448 405	187 936	42 297	4 145	10.0	5.5
541330	Engineering services	170	448 405	187 936	42 297	4 145	10.0	5.5
54137	Surveying & mapping (except geophysical) services	12	8 099	3 211	786	120	19.5	–
541370	Surveying & mapping (except geophysical) services	12	8 099	3 211	786	120	19.5	–
54138	Testing laboratories	10	34 299	12 528	3 326	368	1.4	.4
541380	Testing laboratories	10	34 299	12 528	3 326	368	1.4	.4
5414	Specialized design services	18	7 061	2 098	570	67	27.9	10.9
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	8	D	D	D	a	D	D
541430	Graphic design services	8	D	D	D	a	D	D
5415	Computer systems design & related services	166	400 022	170 530	39 569	3 418	7.4	5.6
54151	Computer systems design & related services	166	400 022	170 530	39 569	3 418	7.4	5.6
541511	Custom computer programming services	71	102 729	53 982	12 601	1 209	7.1	19.0
541512	Computer systems design services	75	291 141	113 594	26 414	2 142	6.4	.9
5415121	Computer systems integrators	39	264 726	101 988	24 058	1 840	5.7	.7
5415122	Computer systems consultants (except systems integrators)	36	26 415	11 606	2 356	302	14.3	3.3
541519	Other computer related services	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	68	65 772	28 181	6 233	556	8.2	2.3
54161	Management consulting services	54	D	D	D	c	D	D
541611	Administrative management & general management consulting service	27	11 706	6 897	1 622	108	13.7	.6
54162	Environmental consulting services	5	D	D	D	e	D	D
541620	Environmental consulting services	5	D	D	D	e	D	D
5417	Scientific research & development services	53	523 356	158 333	39 176	3 133	1.0	.3
54171	R&D in the physical, engineering, & life sciences	52	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	52	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	49	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	c	D	D
5418	Advertising & related services	24	20 372	6 436	1 482	179	22.9	35.1
54184	Media representatives	4	10 852	3 829	843	74	–	51.9
541840	Media representatives	4	10 852	3 829	843	74	–	51.9
5419	Other professional, scientific, & technical services	34	7 722	1 634	320	82	24.3	8.2
54192	Photographic services	30	6 159	1 071	223	63	27.4	10.3
541921	Photographic studios, portrait	25	5 123	907	209	58	28.8	10.5

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOBILE, AL MSA							
54	**Professional, scientific, & technical services**	**994**	**588 203**	**235 142**	**52 222**	**6 930**	**20.7**	**8.6**
541	Professional, scientific, & technical services	994	588 203	235 142	52 222	6 930	20.7	8.6
5411	Legal services	352	208 895	78 819	16 264	2 093	18.6	4.2
54111	Offices of lawyers	332	198 648	72 959	15 045	1 870	19.2	4.4
541110	Offices of lawyers	332	198 648	72 959	15 045	1 870	19.2	4.4
5411101	Offices of lawyers (except legal aid societies)	332	198 648	72 959	15 045	1 870	19.2	4.4
54119	Other legal services	20	10 247	5 860	1 219	223	5.5	–
541191	Title abstract & settlement offices	18	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	198	50 546	21 753	4 975	959	42.0	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	198	50 546	21 753	4 975	959	42.0	5.7
541211	Offices of certified public accountants	106	38 662	17 383	3 957	591	40.9	2.8
541213	Tax return preparation services	28	1 527	506	212	123	21.3	2.8
541219	Other accounting services	59	8 322	3 012	590	195	57.4	17.4
5413	Architectural, engineering, & related services	178	188 281	86 020	19 931	2 336	15.3	14.9
54131	Architectural services	25	15 008	6 203	1 422	135	21.8	.7
541310	Architectural services	25	15 008	6 203	1 422	135	21.8	.7
54133	Engineering services	97	139 954	65 830	14 989	1 644	13.3	16.1
541330	Engineering services	97	139 954	65 830	14 989	1 644	13.3	16.1
54135	Building inspection services	6	2 672	732	183	24	39.7	–
541350	Building inspection services	6	2 672	732	183	24	39.7	–
54137	Surveying & mapping (except geophysical) services	27	13 878	6 460	1 678	287	19.3	.9
541370	Surveying & mapping (except geophysical) services	27	13 878	6 460	1 678	287	19.3	.9
54138	Testing laboratories	15	15 954	6 372	1 555	232	18.7	32.8
541380	Testing laboratories	15	15 954	6 372	1 555	232	18.7	32.8
5414	Specialized design services	30	8 679	1 442	336	81	34.6	3.7
54141	Interior design services	23	7 786	1 123	261	69	31.9	3.3
541410	Interior design services	23	7 786	1 123	261	69	31.9	3.3
5415	Computer systems design & related services	60	39 444	15 593	3 293	411	25.5	3.4
54151	Computer systems design & related services	60	39 444	15 593	3 293	411	25.5	3.4
541511	Custom computer programming services	27	6 781	2 514	512	88	43.2	16.9
541512	Computer systems design services	27	31 955	12 769	2 717	311	20.3	.7
5415121	Computer systems integrators	12	29 779	11 988	2 588	285	17.2	–
5416	Management, scientific, & technical consulting services	82	28 824	12 800	2 746	359	35.0	15.2
54161	Management consulting services	62	21 849	10 169	2 023	280	31.4	19.8
541611	Administrative management & general management consulting service	29	14 516	7 592	1 434	186	21.5	21.8
54162	Environmental consulting services	8	3 850	1 092	240	41	18.3	.4
541620	Environmental consulting services	8	3 850	1 092	240	41	18.3	.4
54169	Other scientific & technical consulting services	12	3 125	1 539	483	38	80.6	.8
541690	Other scientific & technical consulting services	12	3 125	1 539	483	38	80.6	.8
5418	Advertising & related services	56	40 549	13 100	3 358	413	13.2	9.8
54181	Advertising agencies	21	12 488	5 746	1 497	143	28.9	.6
541810	Advertising agencies	21	12 488	5 746	1 497	143	28.9	.6
54184	Media representatives	6	D	D	D	c	D	D
541840	Media representatives	6	D	D	D	c	D	D
54185	Display advertising	4	D	D	D	b	D	D
541850	Display advertising	4	D	D	D	b	D	D
54189	Other services related to advertising	17	6 747	1 024	231	64	17.8	1.2
541890	Other services related to advertising	17	6 747	1 024	231	64	17.8	1.2
5419	Other professional, scientific, & technical services	36	D	D	D	e	D	D
54192	Photographic services	28	19 036	4 178	962	235	21.5	1.0
541921	Photographic studios, portrait	27	D	D	D	c	D	D
	MONTGOMERY, AL MSA							
54	**Professional, scientific, & technical services**	**646**	**445 534**	**201 410**	**38 965**	**4 780**	**21.4**	**4.2**

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONTGOMERY, AL MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	646	445 534	201 410	38 965	4 780	21.4	4.2
5411	Legal services	230	153 913	82 190	12 909	1 368	21.1	3.5
54111	Offices of lawyers	220	151 829	81 353	12 744	1 331	20.6	3.2
541110	Offices of lawyers	220	151 829	81 353	12 744	1 331	20.6	3.2
5411101	Offices of lawyers (except legal aid societies)	220	151 829	81 353	12 744	1 331	20.6	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	89	40 373	24 443	5 200	839	15.8	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	89	40 373	24 443	5 200	839	15.8	8.4
541211	Offices of certified public accountants	44	31 686	20 450	4 313	489	9.4	2.0
541213	Tax return preparation services	12	1 644	550	210	146	37.5	–
541219	Other accounting services	29	D	D	D	c	D	D
5413	Architectural, engineering, & related services	127	101 972	39 905	9 156	1 062	34.8	5.0
54131	Architectural services	41	34 490	12 910	2 717	316	28.5	1.0
541310	Architectural services	41	34 490	12 910	2 717	316	28.5	1.0
54133	Engineering services	64	56 935	22 804	5 568	621	43.6	7.4
541330	Engineering services	64	56 935	22 804	5 568	621	43.6	7.4
54137	Surveying & mapping (except geophysical) services	12	1 750	851	179	39	42.0	22.1
541370	Surveying & mapping (except geophysical) services	12	1 750	851	179	39	42.0	22.1
54138	Testing laboratories	3	D	D	D	b	D	D
541380	Testing laboratories	3	D	D	D	b	D	D
5414	Specialized design services	17	6 508	461	93	23	61.5	.1
54141	Interior design services	14	6 160	361	61	17	61.8	.1
541410	Interior design services	14	6 160	361	61	17	61.8	.1
5415	Computer systems design & related services	58	82 460	34 273	7 498	834	2.6	1.7
54151	Computer systems design & related services	58	82 460	34 273	7 498	834	2.6	1.7
541511	Custom computer programming services	21	32 250	13 885	3 361	383	3.3	.3
541512	Computer systems design services	28	42 282	15 937	3 181	336	1.9	2.4
5415121	Computer systems integrators	15	35 701	12 914	2 560	264	.7	.2
5415122	Computer systems consultants (except systems integrators)	13	6 581	3 023	621	72	8.8	14.5
5416	Management, scientific, & technical consulting services	47	11 215	4 383	631	176	59.7	21.2
54161	Management consulting services	37	7 699	3 339	516	160	42.4	29.8
5417	Scientific research & development services	8	7 570	2 207	467	52	20.8	–
5418	Advertising & related services	44	33 365	11 208	2 447	260	14.9	2.5
54181	Advertising agencies	16	13 794	4 030	873	111	6.9	1.0
541810	Advertising agencies	16	13 794	4 030	873	111	6.9	1.0
54182	Public relations agencies	14	5 607	2 822	574	41	36.6	12.6
541820	Public relations agencies	14	5 607	2 822	574	41	36.6	12.6
5419	Other professional, scientific, & technical services	26	8 158	2 340	564	166	21.4	5.6
54192	Photographic services	19	6 031	1 948	473	117	18.6	2.5
541921	Photographic studios, portrait	17	D	D	D	c	D	D
	TUSCALOOSA, AL MSA							
54	**Professional, scientific, & technical services**	**257**	**133 989**	**51 614**	**11 054**	**1 733**	**27.8**	**7.5**
541	Professional, scientific, & technical services	257	133 989	51 614	11 054	1 733	27.8	7.5
5411	Legal services	91	41 140	15 497	3 663	554	37.2	5.3
54111	Offices of lawyers	86	39 044	14 623	3 469	513	34.6	5.5
541110	Offices of lawyers	86	39 044	14 623	3 469	513	34.6	5.5
5411101	Offices of lawyers (except legal aid societies)	86	39 044	14 623	3 469	513	34.6	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	50	21 933	10 141	2 364	391	30.3	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	50	21 933	10 141	2 364	391	30.3	9.9
541211	Offices of certified public accountants	31	18 874	9 068	2 036	256	25.8	9.6
541213	Tax return preparation services	6	996	444	150	91	21.5	1.6
541219	Other accounting services	13	2 063	629	178	44	75.5	16.2
5413	Architectural, engineering, & related services	44	25 714	12 733	2 508	414	27.6	5.4
54133	Engineering services	23	12 888	7 239	1 423	206	35.6	10.9
541330	Engineering services	23	12 888	7 239	1 423	206	35.6	10.9
54137	Surveying & mapping (except geophysical) services	8	4 732	2 431	443	100	4.9	–
541370	Surveying & mapping (except geophysical) services	8	4 732	2 431	443	100	4.9	–
5414	Specialized design services	7	1 464	233	47	21	26.6	13.2
5415	Computer systems design & related services	8	6 772	2 832	596	54	12.1	–
54151	Computer systems design & related services	8	6 772	2 832	596	54	12.1	–
5416	Management, scientific, & technical consulting services	21	24 097	6 024	1 076	138	9.4	13.6
54161	Management consulting services	14	17 868	4 160	697	49	8.7	9.6
541613	Marketing consulting services	4	D	D	D	b	D	D
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	22	9 704	3 480	645	113	26.9	7.7
54189	Other services related to advertising	5	1 930	356	91	21	91.4	–
541890	Other services related to advertising	5	1 930	356	91	21	91.4	–
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE ALABAMA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 317**	**366 984**	**115 611**	**27 095**	**5 241**	**53.6**	**9.7**
541	Professional, scientific, & technical services	1 317	366 984	115 611	27 095	5 241	53.6	9.7
5411	Legal services	547	159 285	40 406	9 749	1 677	58.0	9.2
54111	Offices of lawyers	536	D	D	D	g	D	D
541110	Offices of lawyers	536	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	536	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	331	62 443	25 848	6 526	1 609	55.9	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	331	62 443	25 848	6 526	1 609	55.9	4.1
541211	Offices of certified public accountants	127	43 399	19 384	4 325	697	50.6	3.9
541213	Tax return preparation services	97	8 630	2 399	1 085	558	54.6	3.2
541219	Other accounting services	104	D	D	D	e	D	D
5413	Architectural, engineering, & related services	166	D	D	D	f	D	D
54131	Architectural services	19	5 625	1 488	215	42	69.5	11.8
541310	Architectural services	19	5 625	1 488	215	42	69.5	11.8
54133	Engineering services	60	D	D	D	f	D	D
541330	Engineering services	60	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	71	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	71	D	D	D	e	D	D
5414	Specialized design services	19	D	D	D	b	D	D
5415	Computer systems design & related services	48	25 362	8 597	1 686	165	59.2	17.0
54151	Computer systems design & related services	48	25 362	8 597	1 686	165	59.2	17.0
541512	Computer systems design services	22	17 678	5 616	1 124	112	62.0	21.9
5415121	Computer systems integrators	12	15 547	4 825	965	87	69.5	20.5
5416	Management, scientific, & technical consulting services	73	D	D	D	e	D	D
54161	Management consulting services	49	D	D	D	e	D	D
541611	Administrative management & general management consulting service	27	D	D	D	c	D	D
54162	Environmental consulting services	10	D	D	D	b	D	D
541620	Environmental consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	54	16 326	2 337	524	180	37.1	14.4
54182	Public relations agencies	9	4 929	486	100	46	6.8	5.1
541820	Public relations agencies	9	4 929	486	100	46	6.8	5.1
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	75	17 902	3 329	803	319	55.7	6.1
54192	Photographic services	65	15 309	2 784	640	292	56.1	3.2
541921	Photographic studios, portrait	60	14 789	2 743	630	286	54.6	3.2

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	ANNISTON, AL MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	BIRMINGHAM, AL MSA								
54	**Professional, scientific, & technical services**	**19**	**55 957**	**51 325**	**22 449**	**5 420**	**610**	**2.6**	**.1**
541	Professional, scientific, & technical services	19	55 957	51 325	22 449	5 420	610	2.6	.1
5417	Scientific research & development services	17	D	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	D	f	D	D
5417102	Research & development in the life sciences	10	D	D	D	D	e	D	D
	COLUMBUS, GA–AL MSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	DECATUR, AL MSA								
54	**Professional, scientific, & technical services . .**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	DOTHAN, AL MSA								
54	**Professional, scientific, & technical services . .**	**3**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	FLORENCE, AL MSA								
54	**Professional, scientific, & technical services . .**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	GADSDEN, AL MSA								
54	**Professional, scientific, & technical services . .**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	HUNTSVILLE, AL MSA								
54	**Professional, scientific, & technical services . .**	**9**	**12 183**	**11 922**	**6 198**	**1 622**	**130**	**1.1**	**2.2**
541	Professional, scientific, & technical services	9	12 183	11 922	6 198	1 622	130	1.1	2.2
5417	Scientific research & development services	6	D	D	D	D	c	D	D
	MOBILE, AL MSA								
54	**Professional, scientific, & technical services . .**	**6**	**2 143**	**2 084**	**1 096**	**260**	**29**	**–**	**–**
541	Professional, scientific, & technical services	6	2 143	2 084	1 096	260	29	–	–
	MONTGOMERY, AL MSA								
54	**Professional, scientific, & technical services . .**	**10**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	D	c	D	D
5411	Legal services	5	D	D	D	D	b	D	D
54111	Offices of lawyers	5	D	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	5	D	D	D	D	b	D	D
	TUSCALOOSA, AL MSA								
54	**Professional, scientific, & technical services . .**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	AREA OUTSIDE ALABAMA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services . .**	**6**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AUTAUGA COUNTY, AL							
54	**Professional, scientific, & technical services**	**38**	**13 153**	**3 152**	**676**	**140**	**51.5**	**2.6**
541	Professional, scientific, & technical services	38	13 153	3 152	676	140	51.5	2.6
5411	Legal services	16	7 007	1 416	278	64	30.7	–
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 849	836	202	50	28.7	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 849	836	202	50	28.7	11.2
5413	Architectural, engineering, & related services	7	3 949	776	156	21	98.9	1.1
	BALDWIN COUNTY, AL							
54	**Professional, scientific, & technical services**	**225**	**69 562**	**29 200**	**6 065**	**981**	**38.1**	**7.8**
541	Professional, scientific, & technical services	225	69 562	29 200	6 065	981	38.1	7.8
5411	Legal services	68	21 162	8 852	1 780	307	39.9	13.3
54111	Offices of lawyers	58	17 944	7 145	1 336	213	44.8	15.7
541110	Offices of lawyers	58	17 944	7 145	1 336	213	44.8	15.7
5411101	Offices of lawyers (except legal aid societies)	58	17 944	7 145	1 336	213	44.8	15.7
54119	Other legal services	10	3 218	1 707	444	94	12.6	–
541191	Title abstract & settlement offices	10	3 218	1 707	444	94	12.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	50	10 332	4 445	1 037	205	37.5	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	50	10 332	4 445	1 037	205	37.5	5.2
541211	Offices of certified public accountants	24	7 779	3 576	873	132	41.6	3.5
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	42	17 250	8 492	1 432	256	34.1	4.4
54133	Engineering services	20	11 069	6 018	827	168	21.7	6.8
541330	Engineering services	20	11 069	6 018	827	168	21.7	6.8
54137	Surveying & mapping (except geophysical) services	10	2 564	1 106	290	52	38.1	–
541370	Surveying & mapping (except geophysical) services	10	2 564	1 106	290	52	38.1	–
5414	Specialized design services	12	2 843	512	121	38	57.8	2.4
5415	Computer systems design & related services	14	4 083	1 143	239	35	34.3	1.6
54151	Computer systems design & related services	14	4 083	1 143	239	35	34.3	1.6
5416	Management, scientific, & technical consulting services	27	11 427	4 909	1 256	114	36.6	9.7
54161	Management consulting services	20	8 267	3 681	812	85	27.2	13.2
5418	Advertising & related services	8	1 746	688	162	18	51.8	1.1
	BARBOUR COUNTY, AL							
54	**Professional, scientific, & technical services**	**40**	**9 753**	**2 522**	**527**	**110**	**65.5**	**2.0**
541	Professional, scientific, & technical services	40	9 753	2 522	527	110	65.5	2.0
5411	Legal services	18	4 898	696	152	42	76.1	3.2
54111	Offices of lawyers	18	4 898	696	152	42	76.1	3.2
541110	Offices of lawyers	18	4 898	696	152	42	76.1	3.2
5411101	Offices of lawyers (except legal aid societies)	18	4 898	696	152	42	76.1	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 131	521	130	25	71.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 131	521	130	25	71.8	–
5413	Architectural, engineering, & related services	11	3 055	1 195	228	40	52.1	1.2
	BIBB COUNTY, AL							
54	**Professional, scientific, & technical services**	**8**	**2 056**	**815**	**176**	**32**	**18.2**	**11.3**
541	Professional, scientific, & technical services	8	2 056	815	176	32	18.2	11.3
	BLOUNT COUNTY, AL							
54	**Professional, scientific, & technical services**	**34**	**8 340**	**3 572**	**819**	**137**	**57.6**	**15.0**
541	Professional, scientific, & technical services	34	8 340	3 572	819	137	57.6	15.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 434	1 258	295	44	18.9	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 434	1 258	295	44	18.9	.4
5413	Architectural, engineering, & related services	5	1 696	1 048	242	40	47.1	52.9
	BULLOCK COUNTY, AL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
5411	Legal services	3	D	D	D	a	D	D
54111	Offices of lawyers	3	D	D	D	a	D	D
541110	Offices of lawyers	3	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies)	3	D	D	D	a	D	D
	BUTLER COUNTY, AL							
54	**Professional, scientific, & technical services**	**21**	**2 662**	**723**	**196**	**53**	**47.2**	**1.5**
541	Professional, scientific, & technical services	21	2 662	723	196	53	47.2	1.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CALHOUN COUNTY, AL							
54	**Professional, scientific, & technical services**	**149**	**45 215**	**13 186**	**3 142**	**702**	**56.8**	**5.1**
541	Professional, scientific, & technical services	149	45 215	13 186	3 142	702	56.8	5.1
5411	Legal services	59	18 008	4 208	1 006	195	57.9	3.2
54111	Offices of lawyers	58	D	D	D	c	D	D
541110	Offices of lawyers	58	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	58	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	7 704	3 228	963	285	33.3	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	7 704	3 228	963	285	33.3	5.3
541211	Offices of certified public accountants	15	4 129	1 943	478	71	39.1	7.6
541213	Tax return preparation services	6	2 139	750	315	183	28.8	–
541219	Other accounting services	12	1 436	535	170	31	23.3	6.9
5413	Architectural, engineering, & related services	17	4 334	1 629	388	65	79.0	12.3
5418	Advertising & related services	13	2 940	804	166	30	18.6	10.1
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	10	8 323	1 943	307	79	85.8	.5
541921	Photographic studios, portrait	10	8 323	1 943	307	79	85.8	.5
	CHAMBERS COUNTY, AL							
54	**Professional, scientific, & technical services**	**23**	**6 498**	**1 571**	**374**	**80**	**83.3**	**12.3**
541	Professional, scientific, & technical services	23	6 498	1 571	374	80	83.3	12.3
	CHEROKEE COUNTY, AL							
54	**Professional, scientific, & technical services**	**15**	**2 346**	**627**	**192**	**34**	**25.4**	**13.1**
541	Professional, scientific, & technical services	15	2 346	627	192	34	25.4	13.1
	CHILTON COUNTY, AL							
54	**Professional, scientific, & technical services**	**25**	**3 178**	**825**	**189**	**58**	**67.2**	**13.0**
541	Professional, scientific, & technical services	25	3 178	825	189	58	67.2	13.0
	CHOCTAW COUNTY, AL							
54	**Professional, scientific, & technical services**	**21**	**4 592**	**756**	**190**	**68**	**81.6**	**16.6**
541	Professional, scientific, & technical services	21	4 592	756	190	68	81.6	16.6
5411	Legal services	12	3 733	589	140	40	78.2	20.1
54111	Offices of lawyers	12	3 733	589	140	40	78.2	20.1
541110	Offices of lawyers	12	3 733	589	140	40	78.2	20.1
5411101	Offices of lawyers (except legal aid societies)	12	3 733	589	140	40	78.2	20.1
	CLARKE COUNTY, AL							
54	**Professional, scientific, & technical services**	**29**	**7 411**	**1 427**	**343**	**96**	**37.4**	**6.0**
541	Professional, scientific, & technical services	29	7 411	1 427	343	96	37.4	6.0
5411	Legal services	14	6 159	1 113	253	58	24.8	7.1
54111	Offices of lawyers	14	6 159	1 113	253	58	24.8	7.1
541110	Offices of lawyers	14	6 159	1 113	253	58	24.8	7.1
5411101	Offices of lawyers (except legal aid societies)	14	6 159	1 113	253	58	24.8	7.1
	CLAY COUNTY, AL							
54	**Professional, scientific, & technical services**	**9**	**777**	**177**	**53**	**26**	**84.0**	**–**
	CLEBURNE COUNTY, AL							
54	**Professional, scientific, & technical services**	**9**	**1 270**	**296**	**98**	**41**	**71.3**	**–**
541	Professional, scientific, & technical services	9	1 270	296	98	41	71.3	–
	COFFEE COUNTY, AL							
54	**Professional, scientific, & technical services**	**49**	**17 382**	**5 340**	**1 304**	**286**	**62.7**	**1.4**
541	Professional, scientific, & technical services	49	17 382	5 340	1 304	286	62.7	1.4
5411	Legal services	27	7 221	1 108	320	71	71.1	1.7
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	7 661	3 697	846	171	68.6	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	7 661	3 697	846	171	68.6	.6
541211	Offices of certified public accountants	5	6 155	3 022	608	64	76.1	.7
541213	Tax return preparation services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLBERT COUNTY, AL							
54	**Professional, scientific, & technical services**	**77**	**17 353**	**5 337**	**1 264**	**223**	**72.1**	**2.2**
541	Professional, scientific, & technical services	77	17 353	5 337	1 264	223	72.1	2.2
5411	Legal services	36	9 362	2 636	567	96	75.2	.9
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	2 055	959	248	47	93.3	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	2 055	959	248	47	93.3	2.6
5413	Architectural, engineering, & related services	10	1 934	971	264	41	43.1	10.9
5418	Advertising & related services	5	2 426	341	84	17	70.4	–
	CONECUH COUNTY, AL							
54	**Professional, scientific, & technical services**	**7**	**1 563**	**257**	**58**	**13**	**39.3**	**25.0**
541	Professional, scientific, & technical services	7	1 563	257	58	13	39.3	25.0
	COOSA COUNTY, AL							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	COVINGTON COUNTY, AL							
54	**Professional, scientific, & technical services**	**56**	**13 899**	**4 992**	**1 105**	**250**	**25.6**	**15.3**
541	Professional, scientific, & technical services	56	13 899	4 992	1 105	250	25.6	15.3
5411	Legal services	24	6 036	1 865	398	97	32.9	30.4
54111	Offices of lawyers	24	6 036	1 865	398	97	32.9	30.4
541110	Offices of lawyers	24	6 036	1 865	398	97	32.9	30.4
5411101	Offices of lawyers (except legal aid societies)	24	6 036	1 865	398	97	32.9	30.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 418	1 205	318	77	31.6	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 418	1 205	318	77	31.6	8.1
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	CRENSHAW COUNTY, AL							
54	**Professional, scientific, & technical services**	**8**	**1 832**	**915**	**172**	**31**	**35.3**	**–**
541	Professional, scientific, & technical services	8	1 832	915	172	31	35.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
	CULLMAN COUNTY, AL							
54	**Professional, scientific, & technical services**	**82**	**17 391**	**5 036**	**1 137**	**286**	**59.8**	**12.6**
541	Professional, scientific, & technical services	82	17 391	5 036	1 137	286	59.8	12.6
5411	Legal services	28	7 088	1 607	384	87	67.4	.9
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	3 560	1 429	397	88	59.0	12.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	3 560	1 429	397	88	59.0	12.9
541219	Other accounting services	12	1 375	464	140	39	96.8	3.2
5413	Architectural, engineering, & related services	9	1 581	700	145	27	89.4	–
5418	Advertising & related services	6	2 014	374	79	23	82.8	2.3
5419	Other professional, scientific, & technical services	8	1 400	468	103	50	9.4	22.4
	DALE COUNTY, AL							
54	**Professional, scientific, & technical services**	**55**	**12 729**	**4 158**	**1 139**	**209**	**57.7**	**1.0**
541	Professional, scientific, & technical services	55	12 729	4 158	1 139	209	57.7	1.0
5411	Legal services	20	4 213	720	180	37	90.4	2.5
54111	Offices of lawyers	20	4 213	720	180	37	90.4	2.5
541110	Offices of lawyers	20	4 213	720	180	37	90.4	2.5
5411101	Offices of lawyers (except legal aid societies)	20	4 213	720	180	37	90.4	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 433	525	153	46	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 433	525	153	46	100.0	–
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DALLAS COUNTY, AL							
54	**Professional, scientific, & technical services**	**50**	**15 892**	**7 163**	**1 523**	**355**	**53.2**	**27.1**
541	Professional, scientific, & technical services	50	15 892	7 163	1 523	355	53.2	27.1
5411	Legal services	22	6 934	2 705	590	93	38.3	34.6
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 830	1 236	321	71	58.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 830	1 236	321	71	58.9	–
5413	Architectural, engineering, & related services	8	1 669	702	166	30	73.0	27.0
5416	Management, scientific, & technical consulting services	3	D	D	D	c	D	D
54161	Management consulting services	3	D	D	D	c	D	D
	DEKALB COUNTY, AL							
54	**Professional, scientific, & technical services**	**65**	**25 441**	**11 553**	**2 420**	**338**	**35.0**	**15.9**
541	Professional, scientific, & technical services	65	25 441	11 553	2 420	338	35.0	15.9
5411	Legal services	23	5 718	2 345	631	90	44.6	6.5
54111	Offices of lawyers	23	5 718	2 345	631	90	44.6	6.5
541110	Offices of lawyers	23	5 718	2 345	631	90	44.6	6.5
5411101	Offices of lawyers (except legal aid societies)	23	5 718	2 345	631	90	44.6	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 600	1 300	270	76	28.3	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 600	1 300	270	76	28.3	.3
5413	Architectural, engineering, & related services	9	8 389	5 000	1 103	114	34.7	–
5415	Computer systems design & related services	6	4 457	1 220	62	17	29.9	66.7
54151	Computer systems design & related services	6	4 457	1 220	62	17	29.9	66.7
5416	Management, scientific, & technical consulting services	5	2 828	1 417	289	18	5.2	24.3
54161	Management consulting services	5	2 828	1 417	289	18	5.2	24.3
	ELMORE COUNTY, AL							
54	**Professional, scientific, & technical services**	**55**	**14 407**	**4 771**	**944**	**193**	**50.9**	**10.5**
541	Professional, scientific, & technical services	55	14 407	4 771	944	193	50.9	10.5
5411	Legal services	20	7 006	1 668	275	50	50.4	16.2
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 075	1 030	221	55	27.6	12.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 075	1 030	221	55	27.6	12.0
5413	Architectural, engineering, & related services	14	3 281	1 209	296	58	65.4	1.7
	ESCAMBIA COUNTY, AL							
54	**Professional, scientific, & technical services**	**41**	**9 586**	**2 602**	**533**	**122**	**62.2**	**1.7**
541	Professional, scientific, & technical services	41	9 586	2 602	533	122	62.2	1.7
5411	Legal services	20	3 914	931	172	47	53.4	1.7
54111	Offices of lawyers	20	3 914	931	172	47	53.4	1.7
541110	Offices of lawyers	20	3 914	931	172	47	53.4	1.7
5411101	Offices of lawyers (except legal aid societies)	20	3 914	931	172	47	53.4	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 804	1 304	290	56	42.2	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 804	1 304	290	56	42.2	3.6
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	ETOWAH COUNTY, AL							
54	**Professional, scientific, & technical services**	**122**	**36 640**	**13 654**	**3 184**	**621**	**35.5**	**4.8**
541	Professional, scientific, & technical services	122	36 640	13 654	3 184	621	35.5	4.8
5411	Legal services	45	16 374	6 369	1 493	211	32.6	5.9
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	5 265	2 832	738	175	20.5	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	5 265	2 832	738	175	20.5	6.6
541211	Offices of certified public accountants	12	3 874	2 394	568	62	13.6	7.3
541213	Tax return preparation services	6	1 083	333	145	103	28.4	–
5413	Architectural, engineering, & related services	21	6 176	2 706	552	117	85.3	4.2
5418	Advertising & related services	10	5 352	893	193	46	4.2	–
	FAYETTE COUNTY, AL							
54	**Professional, scientific, & technical services**	**9**	**4 050**	**311**	**67**	**20**	**85.2**	**7.2**
541	Professional, scientific, & technical services	9	4 050	311	67	20	85.2	7.2
5411	Legal services	5	3 330	190	28	9	88.6	2.2
54111	Offices of lawyers	5	3 330	190	28	9	88.6	2.2
541110	Offices of lawyers	5	3 330	190	28	9	88.6	2.2
5411101	Offices of lawyers (except legal aid societies)	5	3 330	190	28	9	88.6	2.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FRANKLIN COUNTY, AL							
54	**Professional, scientific, & technical services**	**22**	**3 812**	**895**	**230**	**66**	**65.3**	**15.9**
541	Professional, scientific, & technical services	22	3 812	895	230	66	65.3	15.9
	GENEVA COUNTY, AL							
54	**Professional, scientific, & technical services**	**20**	**3 344**	**873**	**151**	**41**	**67.0**	**13.9**
541	Professional, scientific, & technical services	20	3 344	873	151	41	67.0	13.9
	GREENE COUNTY, AL							
54	**Professional, scientific, & technical services**	**6**	**693**	**203**	**56**	**17**	**97.3**	**2.7**
	HALE COUNTY, AL							
54	**Professional, scientific, & technical services**	**10**	**1 070**	**211**	**58**	**24**	**78.2**	**3.4**
541	Professional, scientific, & technical services	10	1 070	211	58	24	78.2	3.4
	HENRY COUNTY, AL							
54	**Professional, scientific, & technical services**	**15**	**3 588**	**894**	**226**	**52**	**43.1**	**13.9**
541	Professional, scientific, & technical services	15	3 588	894	226	52	43.1	13.9
	HOUSTON COUNTY, AL							
54	**Professional, scientific, & technical services**	**169**	**71 280**	**26 700**	**7 009**	**1 171**	**39.0**	**12.0**
541	Professional, scientific, & technical services	169	71 280	26 700	7 009	1 171	39.0	12.0
5411	Legal services	66	27 865	8 190	1 793	280	40.2	9.0
54111	Offices of lawyers	64	D	D	D	e	D	D
541110	Offices of lawyers	64	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	64	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	14 382	7 835	1 627	306	41.8	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	14 382	7 835	1 627	306	41.8	3.3
541211	Offices of certified public accountants	17	10 324	6 273	1 216	154	48.7	4.4
541219	Other accounting services	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services	35	19 676	8 337	3 023	458	32.4	24.5
54133	Engineering services	17	D	D	D	e	D	D
541330	Engineering services	17	D	D	D	e	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	JACKSON COUNTY, AL							
54	**Professional, scientific, & technical services**	**49**	**17 452**	**5 768**	**1 247**	**213**	**58.8**	**30.3**
541	Professional, scientific, & technical services	49	17 452	5 768	1 247	213	58.8	30.3
5411	Legal services	18	3 073	1 099	234	46	69.6	9.6
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 800	768	225	49	37.5	15.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 800	768	225	49	37.5	15.6
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JEFFERSON COUNTY, AL							
54	**Professional, scientific, & technical services**	**1 631**	**1 503 976**	**603 587**	**138 278**	**14 700**	**18.0**	**7.6**
541	Professional, scientific, & technical services	1 631	1 503 976	603 587	138 278	14 700	18.0	7.6
5411	Legal services	568	588 296	230 496	50 359	4 793	15.2	4.3
54111	Offices of lawyers	557	D	D	D	h	D	D
541110	Offices of lawyers	557	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	557	D	D	D	h	D	D
54119	Other legal services	11	D	D	D	b	D	D
541191	Title abstract & settlement offices	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	239	151 927	61 797	13 824	2 011	18.8	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	239	151 927	61 797	13 824	2 011	18.8	5.2
541211	Offices of certified public accountants	146	D	D	D	g	D	D
541213	Tax return preparation services	20	4 334	1 472	527	360	20.5	2.0
541219	Other accounting services	67	D	D	D	c	D	D
5413	Architectural, engineering, & related services	294	278 886	126 698	27 035	2 921	25.4	4.3
54131	Architectural services	69	58 385	20 424	4 149	490	27.7	1.2
541310	Architectural services	69	58 385	20 424	4 149	490	27.7	1.2
54133	Engineering services	166	188 522	91 904	19 443	1 967	24.8	5.0
541330	Engineering services	166	188 522	91 904	19 443	1 967	24.8	5.0
54134	Drafting services	10	D	D	D	b	D	D
541340	Drafting services	10	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	18	7 535	3 569	784	129	36.8	11.0
541370	Surveying & mapping (except geophysical) services	18	7 535	3 569	784	129	36.8	11.0
54138	Testing laboratories	22	13 556	5 200	1 295	172	34.7	5.2
541380	Testing laboratories	22	13 556	5 200	1 295	172	34.7	5.2
5414	Specialized design services	68	26 041	5 382	1 149	240	53.8	8.0
54141	Interior design services	45	D	D	D	c	D	D
541410	Interior design services	45	D	D	D	c	D	D
54143	Graphic design services	21	D	D	D	b	D	D
541430	Graphic design services	21	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	19	D	D	D	b	D	D
5415	Computer systems design & related services	132	253 079	105 349	28 415	2 003	6.6	18.6
54151	Computer systems design & related services	132	253 079	105 349	28 415	2 003	6.6	18.6
541511	Custom computer programming services	55	144 465	64 776	17 816	1 044	5.5	30.0
541512	Computer systems design services	60	94 564	34 650	9 192	837	7.8	3.6
5415121	Computer systems integrators	25	84 051	30 786	8 265	742	3.2	.4
5415122	Computer systems consultants (except systems integrators)	35	10 513	3 864	927	95	44.8	28.7
541519	Other computer related services	15	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	137	56 114	27 522	6 054	870	35.3	22.3
54161	Management consulting services	106	46 890	24 909	5 507	794	30.5	21.6
541611	Administrative management & general management consulting service	41	16 014	8 433	1 987	247	34.9	32.1
541612	Human resources & executive search consulting services	34	23 599	14 151	3 042	490	17.8	20.0
5416122	Executive placement services	18	15 036	8 897	1 922	160	9.4	12.6
5416123	Human resources & personnel management consulting	15	D	D	D	e	D	D
541613	Marketing consulting services	20	D	D	D	b	D	D
54169	Other scientific & technical consulting services	24	5 693	1 927	402	62	74.9	11.0
541690	Other scientific & technical consulting services	24	5 693	1 927	402	62	74.9	11.0
5417	Scientific research & development services	10	D	D	D	b	D	D
5418	Advertising & related services	109	112 145	36 143	9 071	1 108	22.8	4.5
54181	Advertising agencies	55	47 934	20 105	5 322	466	6.0	2.7
541810	Advertising agencies	55	47 934	20 105	5 322	466	6.0	2.7
54182	Public relations agencies	7	D	D	D	b	D	D
541820	Public relations agencies	7	D	D	D	b	D	D
54184	Media representatives	3	D	D	D	c	D	D
541840	Media representatives	3	D	D	D	c	D	D
54185	Display advertising	5	D	D	D	b	D	D
541850	Display advertising	5	D	D	D	b	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
54189	Other services related to advertising	27	D	D	D	c	D	D
541890	Other services related to advertising	27	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	13	D	D	D	b	D	D
5418903	Sign painting & lettering shop	10	2 721	946	198	53	60.6	1.1
5418909	All other advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	74	D	D	D	f	D	D
54192	Photographic services	56	D	D	D	e	D	D
541921	Photographic studios, portrait	43	D	D	D	c	D	D
541922	Commercial photography	13	4 171	1 446	372	75	5.4	5.9
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D
	LAMAR COUNTY, AL							
54	**Professional, scientific, & technical services**	**12**	**1 685**	**609**	**134**	**40**	**49.6**	**39.1**
541	Professional, scientific, & technical services	12	1 685	609	134	40	49.6	39.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAUDERDALE COUNTY, AL							
54	**Professional, scientific, & technical services**	**148**	**50 308**	**17 204**	**4 028**	**740**	**46.3**	**7.1**
541	Professional, scientific, & technical services	148	50 308	17 204	4 028	740	46.3	7.1
5411	Legal services	58	15 428	4 263	951	179	70.9	8.2
54111	Offices of lawyers	56	D	D	D	c	D	D
541110	Offices of lawyers	56	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	56	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	13 543	4 345	1 130	276	34.7	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	13 543	4 345	1 130	276	34.7	4.5
541211	Offices of certified public accountants	24	6 833	2 721	612	106	63.7	8.9
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	19	13 028	6 168	1 440	196	37.5	.8
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5418	Advertising & related services	6	2 384	848	207	20	10.2	.5
5419	Other professional, scientific, & technical services	9	1 902	412	90	29	41.0	–
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	LAWRENCE COUNTY, AL							
54	**Professional, scientific, & technical services**	**24**	**2 974**	**588**	**145**	**35**	**87.6**	**6.0**
541	Professional, scientific, & technical services	24	2 974	588	145	35	87.6	6.0
	LEE COUNTY, AL							
54	**Professional, scientific, & technical services**	**129**	**50 614**	**16 339**	**4 113**	**589**	**49.7**	**4.0**
541	Professional, scientific, & technical services	129	50 614	16 339	4 113	589	49.7	4.0
5411	Legal services	34	11 654	2 008	444	98	57.0	4.4
54111	Offices of lawyers	33	D	D	D	b	D	D
541110	Offices of lawyers	33	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	6 422	2 301	570	129	37.4	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	6 422	2 301	570	129	37.4	.6
541211	Offices of certified public accountants	14	4 765	1 646	405	75	33.1	–
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	14 040	5 613	1 671	197	32.4	3.2
54133	Engineering services	9	9 538	4 026	974	122	16.2	1.3
541330	Engineering services	9	9 538	4 026	974	122	16.2	1.3
54137	Surveying & mapping (except geophysical) services	10	1 964	1 154	620	51	48.2	4.5
541370	Surveying & mapping (except geophysical) services	10	1 964	1 154	620	51	48.2	4.5
5415	Computer systems design & related services	9	12 735	4 950	1 155	70	67.8	4.6
54151	Computer systems design & related services	9	12 735	4 950	1 155	70	67.8	4.6
541512	Computer systems design services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	2 277	389	86	50	54.8	–
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	LIMESTONE COUNTY, AL							
54	**Professional, scientific, & technical services**	**62**	**38 706**	**21 481**	**4 819**	**444**	**30.9**	**44.0**
541	Professional, scientific, & technical services	62	38 706	21 481	4 819	444	30.9	44.0
5411	Legal services	16	6 933	3 756	538	59	91.8	1.2
54111	Offices of lawyers	16	6 933	3 756	538	59	91.8	1.2
541110	Offices of lawyers	16	6 933	3 756	538	59	91.8	1.2
5411101	Offices of lawyers (except legal aid societies)	16	6 933	3 756	538	59	91.8	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	9 837	2 856	654	125	13.9	2.8
54133	Engineering services	8	8 407	2 083	412	61	11.3	2.9
541330	Engineering services	8	8 407	2 083	412	61	11.3	2.9
5415	Computer systems design & related services	8	D	D	D	c	D	D
54151	Computer systems design & related services	8	D	D	D	c	D	D
541511	Custom computer programming services	3	D	D	D	c	D	D
	LOWNDES COUNTY, AL							
54	**Professional, scientific, & technical services**	**7**	**3 917**	**1 233**	**415**	**38**	**61.7**	**19.5**
541	Professional, scientific, & technical services	7	3 917	1 233	415	38	61.7	19.5
5411	Legal services	5	D	D	D	b	D	D
54111	Offices of lawyers	5	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MACON COUNTY, AL							
54	**Professional, scientific, & technical services**	**19**	**5 820**	**2 735**	**918**	**65**	**26.9**	**13.0**
541	Professional, scientific, & technical services	19	5 820	2 735	918	65	26.9	13.0
5411	Legal services	10	4 299	2 227	791	38	11.6	17.5
54111	Offices of lawyers	10	4 299	2 227	791	38	11.6	17.5
541110	Offices of lawyers	10	4 299	2 227	791	38	11.6	17.5
5411101	Offices of lawyers (except legal aid societies)	10	4 299	2 227	791	38	11.6	17.5
	MADISON COUNTY, AL							
54	**Professional, scientific, & technical services**	**773**	**1 590 988**	**598 141**	**139 166**	**13 046**	**7.9**	**3.0**
541	Professional, scientific, & technical services	773	1 590 988	598 141	139 166	13 046	7.9	3.0
5411	Legal services	143	69 081	27 605	5 843	704	31.2	3.1
54111	Offices of lawyers	139	68 630	27 449	5 810	694	31.0	2.9
541110	Offices of lawyers	139	68 630	27 449	5 810	694	31.0	2.9
5411101	Offices of lawyers (except legal aid societies)	139	68 630	27 449	5 810	694	31.0	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	76	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	76	D	D	D	e	D	D
541211	Offices of certified public accountants	42	17 903	9 216	2 058	266	30.4	5.6
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	29	D	D	D	b	D	D
5413	Architectural, engineering, & related services	210	493 539	205 950	46 721	4 644	9.9	5.3
54131	Architectural services	26	12 184	4 988	929	119	27.4	14.4
541310	Architectural services	26	12 184	4 988	929	119	27.4	14.4
54133	Engineering services	162	439 998	185 853	41 885	4 084	10.0	5.5
541330	Engineering services	162	439 998	185 853	41 885	4 084	10.0	5.5
54137	Surveying & mapping (except geophysical) services	10	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	c	D	D
54138	Testing laboratories	9	D	D	D	e	D	D
541380	Testing laboratories	9	D	D	D	e	D	D
5414	Specialized design services	17	D	D	D	b	D	D
54143	Graphic design services	8	D	D	D	a	D	D
541430	Graphic design services	8	D	D	D	a	D	D
5415	Computer systems design & related services	158	D	D	D	h	D	D
54151	Computer systems design & related services	158	D	D	D	h	D	D
541511	Custom computer programming services	68	D	D	D	g	D	D
541512	Computer systems design services	71	D	D	D	g	D	D
5415121	Computer systems integrators	38	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	33	D	D	D	e	D	D
541519	Other computer related services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	64	65 481	27 974	6 191	549	8.0	2.3
54161	Management consulting services	50	D	D	D	c	D	D
541611	Administrative management & general management consulting service	25	D	D	D	c	D	D
54162	Environmental consulting services	5	D	D	D	e	D	D
541620	Environmental consulting services	5	D	D	D	e	D	D
5417	Scientific research & development services	53	523 356	158 333	39 176	3 133	1.0	.3
54171	R&D in the physical, engineering, & life sciences	52	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	52	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	49	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	c	D	D
5418	Advertising & related services	23	D	D	D	c	D	D
54184	Media representatives	4	10 852	3 829	843	74	–	51.9
541840	Media representatives	4	10 852	3 829	843	74	–	51.9
5419	Other professional, scientific, & technical services	29	D	D	D	b	D	D
54192	Photographic services	25	D	D	D	b	D	D
541921	Photographic studios, portrait	21	D	D	D	b	D	D
	MARENGO COUNTY, AL							
54	**Professional, scientific, & technical services**	**21**	**4 067**	**765**	**195**	**57**	**64.6**	**2.4**
541	Professional, scientific, & technical services	21	4 067	765	195	57	64.6	2.4
	MARION COUNTY, AL							
54	**Professional, scientific, & technical services**	**27**	**7 248**	**2 235**	**402**	**79**	**52.7**	**10.1**
541	Professional, scientific, & technical services	27	7 248	2 235	402	79	52.7	10.1
5411	Legal services	12	4 793	1 360	197	31	43.6	6.7
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 565	563	133	30	74.7	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 565	563	133	30	74.7	5.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARSHALL COUNTY, AL							
54	**Professional, scientific, & technical services**	**98**	**25 024**	**7 747**	**1 709**	**371**	**64.7**	**3.7**
541	Professional, scientific, & technical services	98	25 024	7 747	1 709	371	64.7	3.7
5411	Legal services	31	6 743	2 269	514	84	62.3	10.4
54111	Offices of lawyers	31	6 743	2 269	514	84	62.3	10.4
541110	Offices of lawyers	31	6 743	2 269	514	84	62.3	10.4
5411101	Offices of lawyers (except legal aid societies)	31	6 743	2 269	514	84	62.3	10.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	7 983	3 133	751	179	43.8	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	7 983	3 133	751	179	43.8	.9
541211	Offices of certified public accountants	9	5 732	2 270	455	89	34.2	–
541213	Tax return preparation services	8	1 134	345	170	55	56.8	6.2
5413	Architectural, engineering, & related services	13	3 631	944	165	40	97.6	1.5
5418	Advertising & related services	7	2 750	252	70	23	89.2	–
54189	Other services related to advertising	4	2 116	113	29	15	93.8	–
541890	Other services related to advertising	4	2 116	113	29	15	93.8	–
	MOBILE COUNTY, AL							
54	**Professional, scientific, & technical services**	**769**	**518 641**	**205 942**	**46 157**	**5 949**	**18.4**	**8.7**
541	Professional, scientific, & technical services	769	518 641	205 942	46 157	5 949	18.4	8.7
5411	Legal services	284	187 733	69 967	14 484	1 786	16.2	3.2
54111	Offices of lawyers	274	180 704	65 814	13 709	1 657	16.7	3.3
541110	Offices of lawyers	274	180 704	65 814	13 709	1 657	16.7	3.3
5411101	Offices of lawyers (except legal aid societies)	274	180 704	65 814	13 709	1 657	16.7	3.3
54119	Other legal services	10	7 029	4 153	775	129	2.2	–
541191	Title abstract & settlement offices	8	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	148	40 214	17 308	3 938	754	43.2	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	148	40 214	17 308	3 938	754	43.2	5.9
541211	Offices of certified public accountants	82	30 883	13 807	3 084	459	40.8	2.7
541213	Tax return preparation services	21	D	D	D	b	D	D
541219	Other accounting services	40	D	D	D	c	D	D
5413	Architectural, engineering, & related services	136	171 031	77 528	18 499	2 080	13.4	16.0
54131	Architectural services	18	12 966	5 505	1 293	116	18.2	.8
541310	Architectural services	18	12 966	5 505	1 293	116	18.2	.8
54133	Engineering services	77	128 885	59 812	14 162	1 476	12.6	16.9
541330	Engineering services	77	128 885	59 812	14 162	1 476	12.6	16.9
54135	Building inspection services	3	D	D	D	a	D	D
541350	Building inspection services	3	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	17	11 314	5 354	1 388	235	15.0	1.1
541370	Surveying & mapping (except geophysical) services	17	11 314	5 354	1 388	235	15.0	1.1
54138	Testing laboratories	14	D	D	D	c	D	D
541380	Testing laboratories	14	D	D	D	c	D	D
5414	Specialized design services	18	5 836	930	215	43	23.4	4.4
54141	Interior design services	15	D	D	D	b	D	D
541410	Interior design services	15	D	D	D	b	D	D
5415	Computer systems design & related services	46	35 361	14 450	3 054	376	24.5	3.7
54151	Computer systems design & related services	46	35 361	14 450	3 054	376	24.5	3.7
541512	Computer systems design services	21	30 961	12 608	2 693	308	17.7	.7
5415121	Computer systems integrators	10	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	55	17 397	7 891	1 490	245	34.0	18.8
54161	Management consulting services	42	13 582	6 488	1 211	195	34.0	23.8
541611	Administrative management & general management consulting service	21	10 081	5 294	926	145	24.2	26.1
5418	Advertising & related services	48	38 803	12 412	3 196	395	11.5	10.2
54181	Advertising agencies	17	11 299	5 178	1 366	132	25.1	.6
541810	Advertising agencies	17	11 299	5 178	1 366	132	25.1	.6
54184	Media representatives	5	D	D	D	c	D	D
541840	Media representatives	5	D	D	D	c	D	D
54189	Other services related to advertising	15	D	D	D	b	D	D
541890	Other services related to advertising	15	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	32	D	D	D	e	D	D
54192	Photographic services	26	D	D	D	c	D	D
541921	Photographic studios, portrait	25	D	D	D	c	D	D
	MONROE COUNTY, AL							
54	**Professional, scientific, & technical services**	**17**	**3 287**	**675**	**119**	**42**	**61.0**	**.3**
541	Professional, scientific, & technical services	17	3 287	675	119	42	61.0	.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONTGOMERY COUNTY, AL							
54	**Professional, scientific, & technical services**	**553**	**417 974**	**193 487**	**37 345**	**4 447**	**19.5**	**4.1**
541	Professional, scientific, & technical services	553	417 974	193 487	37 345	4 447	19.5	4.1
5411	Legal services	194	139 900	79 106	12 356	1 254	19.1	3.0
54111	Offices of lawyers	187	138 188	78 426	12 224	1 223	18.8	2.7
541110	Offices of lawyers	187	138 188	78 426	12 224	1 223	18.8	2.7
5411101	Offices of lawyers (except legal aid societies)	187	138 188	78 426	12 224	1 223	18.8	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	69	36 449	22 577	4 777	734	14.5	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	69	36 449	22 577	4 777	734	14.5	8.1
541211	Offices of certified public accountants	34	28 768	18 937	3 991	431	8.4	1.2
541213	Tax return preparation services	10	D	D	D	c	D	D
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	106	94 742	37 920	8 704	983	31.0	5.3
54131	Architectural services	36	33 314	12 807	2 689	304	26.3	.8
541310	Architectural services	36	33 314	12 807	2 689	304	26.3	.8
54133	Engineering services	56	52 206	21 544	5 282	581	38.6	8.0
541330	Engineering services	56	52 206	21 544	5 282	581	38.6	8.0
54138	Testing laboratories	3	D	D	D	b	D	D
541380	Testing laboratories	3	D	D	D	b	D	D
5414	Specialized design services	17	6 508	461	93	23	61.5	.1
54141	Interior design services	14	6 160	361	61	17	61.8	.1
541410	Interior design services	14	6 160	361	61	17	61.8	.1
5415	Computer systems design & related services	53	81 879	33 988	7 449	830	2.5	1.6
54151	Computer systems design & related services	53	81 879	33 988	7 449	830	2.5	1.6
541511	Custom computer programming services	18	D	D	D	e	D	D
541512	Computer systems design services	26	D	D	D	e	D	D
5415121	Computer systems integrators	15	35 701	12 914	2 560	264	.7	.2
5415122	Computer systems consultants (except systems integrators)	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	42	10 396	4 021	563	163	57.3	22.1
54161	Management consulting services	33	D	D	D	c	D	D
5417	Scientific research & development services	8	7 570	2 207	467	52	20.8	–
5418	Advertising & related services	42	D	D	D	c	D	D
54181	Advertising agencies	16	13 794	4 030	873	111	6.9	1.0
541810	Advertising agencies	16	13 794	4 030	873	111	6.9	1.0
54182	Public relations agencies	14	5 607	2 822	574	41	36.6	12.6
541820	Public relations agencies	14	5 607	2 822	574	41	36.6	12.6
5419	Other professional, scientific, & technical services	22	D	D	D	c	D	D
54192	Photographic services	16	D	D	D	c	D	D
541921	Photographic studios, portrait	15	D	D	D	c	D	D
	MORGAN COUNTY, AL							
54	**Professional, scientific, & technical services**	**169**	**71 444**	**28 273**	**6 864**	**949**	**34.7**	**7.1**
541	Professional, scientific, & technical services	169	71 444	28 273	6 864	949	34.7	7.1
5411	Legal services	44	14 760	4 706	909	161	44.4	5.9
54111	Offices of lawyers	43	D	D	D	c	D	D
541110	Offices of lawyers	43	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	8 132	2 829	836	206	43.5	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	8 132	2 829	836	206	43.5	12.8
541211	Offices of certified public accountants	16	D	D	D	b	D	D
541213	Tax return preparation services	9	D	D	D	b	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	32	D	D	D	e	D	D
54133	Engineering services	18	23 368	11 376	2 676	228	31.5	.7
541330	Engineering services	18	23 368	11 376	2 676	228	31.5	.7
5414	Specialized design services	8	3 419	1 420	245	52	28.3	–
5415	Computer systems design & related services	11	4 150	1 522	536	39	21.2	24.0
54151	Computer systems design & related services	11	4 150	1 522	536	39	21.2	24.0
5418	Advertising & related services	11	3 106	1 136	348	48	6.3	59.1
	PERRY COUNTY, AL							
54	**Professional, scientific, & technical services**	**7**	**1 245**	**228**	**62**	**17**	**72.0**	**–**
541	Professional, scientific, & technical services	7	1 245	228	62	17	72.0	–
	PICKENS COUNTY, AL							
54	**Professional, scientific, & technical services**	**12**	**2 871**	**551**	**156**	**44**	**55.0**	**–**
541	Professional, scientific, & technical services	12	2 871	551	156	44	55.0	–
	PIKE COUNTY, AL							
54	**Professional, scientific, & technical services**	**27**	**5 789**	**2 094**	**471**	**105**	**61.5**	**10.4**
541	Professional, scientific, & technical services	27	5 789	2 094	471	105	61.5	10.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 018	1 020	232	53	22.1	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 018	1 020	232	53	22.1	7.9
5413	Architectural, engineering, & related services	6	1 638	653	137	21	100.0	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RANDOLPH COUNTY, AL							
54	**Professional, scientific, & technical services**	**16**	**2 224**	**867**	**184**	**36**	**22.3**	**46.6**
541	Professional, scientific, & technical services	16	2 224	867	184	36	22.3	46.6
	RUSSELL COUNTY, AL							
54	**Professional, scientific, & technical services**	**41**	**10 249**	**2 717**	**765**	**126**	**62.6**	**10.9**
541	Professional, scientific, & technical services	41	10 249	2 717	765	126	62.6	10.9
5411	Legal services	24	7 515	1 680	515	71	67.0	11.0
54111	Offices of lawyers	24	7 515	1 680	515	71	67.0	11.0
541110	Offices of lawyers	24	7 515	1 680	515	71	67.0	11.0
5411101	Offices of lawyers (except legal aid societies)	24	7 515	1 680	515	71	67.0	11.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 407	482	116	24	89.1	10.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 407	482	116	24	89.1	10.9
	ST. CLAIR COUNTY, AL							
54	**Professional, scientific, & technical services**	**68**	**11 525**	**3 979**	**807**	**181**	**55.3**	**14.3**
541	Professional, scientific, & technical services	68	11 525	3 979	807	181	55.3	14.3
5411	Legal services	19	3 751	1 296	250	50	54.8	3.1
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	3 366	1 256	270	46	42.0	21.7
	SHELBY COUNTY, AL							
54	**Professional, scientific, & technical services**	**340**	**289 201**	**105 030**	**22 769**	**2 445**	**28.6**	**9.4**
541	Professional, scientific, & technical services	340	289 201	105 030	22 769	2 445	28.6	9.4
5411	Legal services	46	15 710	6 771	1 428	189	25.9	3.5
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	47	27 447	11 296	2 731	327	20.9	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	47	27 447	11 296	2 731	327	20.9	3.7
541211	Offices of certified public accountants	21	D	D	D	b	D	D
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	81	69 435	25 148	5 542	598	31.1	5.0
54131	Architectural services	9	D	D	D	c	D	D
541310	Architectural services	9	D	D	D	c	D	D
54133	Engineering services	59	50 159	17 336	3 948	393	41.4	4.4
541330	Engineering services	59	50 159	17 336	3 948	393	41.4	4.4
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5415	Computer systems design & related services	70	108 343	36 465	8 529	813	12.6	13.0
54151	Computer systems design & related services	70	108 343	36 465	8 529	813	12.6	13.0
541511	Custom computer programming services	26	D	D	D	c	D	D
541512	Computer systems design services	32	65 400	23 364	5 749	562	17.0	17.2
5415121	Computer systems integrators	10	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	54	19 456	10 269	1 311	140	58.4	1.5
54161	Management consulting services	41	17 474	9 754	1 198	116	56.5	.6
541611	Administrative management & general management consulting service	18	D	D	D	b	D	D
5418	Advertising & related services	27	39 828	10 688	2 167	279	64.8	19.5
54181	Advertising agencies	12	D	D	D	c	D	D
541810	Advertising agencies	12	D	D	D	c	D	D
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	SUMTER COUNTY, AL							
54	**Professional, scientific, & technical services**	**5**	**967**	**485**	**88**	**15**	**7.0**	**–**
541	Professional, scientific, & technical services	5	967	485	88	15	7.0	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TALLADEGA COUNTY, AL							
54	**Professional, scientific, & technical services**	**69**	**20 342**	**5 489**	**1 210**	**283**	**36.2**	**1.7**
541	Professional, scientific, & technical services	69	20 342	5 489	1 210	283	36.2	1.7
5411	Legal services	32	8 530	2 272	509	94	57.0	.6
54111	Offices of lawyers	32	8 530	2 272	509	94	57.0	.6
541110	Offices of lawyers	32	8 530	2 272	509	94	57.0	.6
5411101	Offices of lawyers (except legal aid societies)	32	8 530	2 272	509	94	57.0	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 004	1 008	242	60	58.7	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 004	1 008	242	60	58.7	.8
5413	Architectural, engineering, & related services	8	3 578	1 568	339	80	17.3	6.9
5418	Advertising & related services	5	D	D	D	b	D	D
54182	Public relations agencies	2	D	D	D	b	D	D
541820	Public relations agencies	2	D	D	D	b	D	D
	TALLAPOOSA COUNTY, AL							
54	**Professional, scientific, & technical services**	**35**	**14 804**	**3 844**	**860**	**129**	**80.2**	**7.3**
541	Professional, scientific, & technical services	35	14 804	3 844	860	129	80.2	7.3
5411	Legal services	18	10 378	2 173	453	62	81.6	8.4
54111	Offices of lawyers	18	10 378	2 173	453	62	81.6	8.4
541110	Offices of lawyers	18	10 378	2 173	453	62	81.6	8.4
5411101	Offices of lawyers (except legal aid societies)	18	10 378	2 173	453	62	81.6	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 288	1 262	319	56	82.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 288	1 262	319	56	82.1	–
	TUSCALOOSA COUNTY, AL							
54	**Professional, scientific, & technical services**	**257**	**133 989**	**51 614**	**11 054**	**1 733**	**27.8**	**7.5**
541	Professional, scientific, & technical services	257	133 989	51 614	11 054	1 733	27.8	7.5
5411	Legal services	91	41 140	15 497	3 663	554	37.2	5.3
54111	Offices of lawyers	86	39 044	14 623	3 469	513	34.6	5.5
541110	Offices of lawyers	86	39 044	14 623	3 469	513	34.6	5.5
5411101	Offices of lawyers (except legal aid societies)	86	39 044	14 623	3 469	513	34.6	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	50	21 933	10 141	2 364	391	30.3	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	50	21 933	10 141	2 364	391	30.3	9.9
541211	Offices of certified public accountants	31	18 874	9 068	2 036	256	25.8	9.6
541213	Tax return preparation services	6	996	444	150	91	21.5	1.6
541219	Other accounting services	13	2 063	629	178	44	75.5	16.2
5413	Architectural, engineering, & related services	44	25 714	12 733	2 508	414	27.6	5.4
54133	Engineering services	23	12 888	7 239	1 423	206	35.6	10.9
541330	Engineering services	23	12 888	7 239	1 423	206	35.6	10.9
54137	Surveying & mapping (except geophysical) services	8	4 732	2 431	443	100	4.9	–
541370	Surveying & mapping (except geophysical) services	8	4 732	2 431	443	100	4.9	–
5414	Specialized design services	7	1 464	233	47	21	26.6	13.2
5415	Computer systems design & related services	8	6 772	2 832	596	54	12.1	–
54151	Computer systems design & related services	8	6 772	2 832	596	54	12.1	–
5416	Management, scientific, & technical consulting services	21	24 097	6 024	1 076	138	9.4	13.6
54161	Management consulting services	14	17 868	4 160	697	49	8.7	9.6
541613	Marketing consulting services	4	D	D	D	b	D	D
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	22	9 704	3 480	645	113	26.9	7.7
54189	Other services related to advertising	5	1 930	356	91	21	91.4	–
541890	Other services related to advertising	5	1 930	356	91	21	91.4	–
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	WALKER COUNTY, AL							
54	**Professional, scientific, & technical services**	**76**	**26 165**	**9 094**	**2 059**	**472**	**47.6**	**6.8**
541	Professional, scientific, & technical services	76	26 165	9 094	2 059	472	47.6	6.8
5411	Legal services	31	14 251	4 127	793	149	66.1	7.1
54111	Offices of lawyers	30	D	D	D	c	D	D
541110	Offices of lawyers	30	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	2 400	880	245	89	59.2	27.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	2 400	880	245	89	59.2	27.1
5413	Architectural, engineering, & related services	9	5 496	2 993	761	123	20.5	.6
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	2 393	733	179	86	3.4	1.1
54192	Photographic services	6	2 393	733	179	86	3.4	1.1
541921	Photographic studios, portrait	6	2 393	733	179	86	3.4	1.1
	WASHINGTON COUNTY, AL							
54	**Professional, scientific, & technical services**	**11**	**3 112**	**1 753**	**964**	**39**	**33.8**	**2.6**
541	Professional, scientific, & technical services	11	3 112	1 753	964	39	33.8	2.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WILCOX COUNTY, AL							
54	**Professional, scientific, & technical services**	**8**	**1 011**	**148**	**37**	**13**	**57.2**	**18.1**
541	Professional, scientific, & technical services	8	1 011	148	37	13	57.2	18.1
	WINSTON COUNTY, AL							
54	**Professional, scientific, & technical services**	**25**	**4 958**	**1 408**	**303**	**71**	**62.0**	**13.9**
541	Professional, scientific, & technical services	25	4 958	1 408	303	71	62.0	13.9

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ABBEVILLE, AL							
54	**Professional, scientific, & technical services**	**8**	**2 950**	**658**	**151**	**32**	**36.2**	**16.9**
541	Professional, scientific, & technical services	8	2 950	658	151	32	36.2	16.9
	ADAMSVILLE, AL							
54	**Professional, scientific, & technical services**	**4**	**632**	**179**	**53**	**8**	**96.4**	**3.6**
	ALABASTER, AL							
54	**Professional, scientific, & technical services**	**21**	**12 826**	**4 200**	**1 051**	**133**	**42.7**	**.2**
541	Professional, scientific, & technical services	21	12 826	4 200	1 051	133	42.7	.2
5413	Architectural, engineering, & related services	5	9 679	3 096	794	91	34.2	–
54133	Engineering services	3	D	D	D	b	D	D
541330	Engineering services	3	D	D	D	b	D	D
	ALBERTVILLE, AL							
54	**Professional, scientific, & technical services**	**37**	**14 148**	**4 220**	**929**	**176**	**57.9**	**.4**
541	Professional, scientific, & technical services	37	14 148	4 220	929	176	57.9	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	5 811	2 408	535	102	28.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	5 811	2 408	535	102	28.2	–
541211	Offices of certified public accountants	4	4 775	1 937	374	66	21.6	–
5413	Architectural, engineering, & related services	4	2 470	369	55	8	97.7	2.3
5418	Advertising & related services	5	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	ALEXANDER CITY, AL							
54	**Professional, scientific, & technical services**	**21**	**11 262**	**2 801**	**697**	**88**	**84.5**	**2.6**
541	Professional, scientific, & technical services	21	11 262	2 801	697	88	84.5	2.6
5411	Legal services	9	7 558	1 439	370	42	88.2	1.1
54111	Offices of lawyers	9	7 558	1 439	370	42	88.2	1.1
541110	Offices of lawyers	9	7 558	1 439	370	42	88.2	1.1
5411101	Offices of lawyers (except legal aid societies)	9	7 558	1 439	370	42	88.2	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	ALICEVILLE, AL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ANDALUSIA, AL							
54	**Professional, scientific, & technical services**	**40**	**11 258**	**4 137**	**914**	**203**	**25.8**	**7.5**
541	Professional, scientific, & technical services	40	11 258	4 137	914	203	25.8	7.5
5411	Legal services	21	D	D	D	b	D	D
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	ANNISTON, AL							
54	**Professional, scientific, & technical services**	**112**	**32 490**	**9 911**	**2 518**	**570**	**52.7**	**7.0**
541	Professional, scientific, & technical services	112	32 490	9 911	2 518	570	52.7	7.0
5411	Legal services	52	15 875	3 814	915	173	62.9	3.6
54111	Offices of lawyers	51	D	D	D	c	D	D
541110	Offices of lawyers	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	7 289	3 120	925	269	29.8	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	7 289	3 120	925	269	29.8	5.4
541211	Offices of certified public accountants	14	D	D	D	b	D	D
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	3 658	1 323	313	48	85.4	14.6
5418	Advertising & related services	9	D	D	D	b	D	D
	ARAB, AL *							
54	**Professional, scientific, & technical services**	**20**	**3 419**	**1 109**	**277**	**88**	**72.8**	**23.3**
541	Professional, scientific, & technical services	20	3 419	1 109	277	88	72.8	23.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 585	517	150	55	87.1	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 585	517	150	55	87.1	4.4
	ARAB, AL (MARSHALL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**20**	**3 419**	**1 109**	**277**	**88**	**72.8**	**23.3**
541	Professional, scientific, & technical services	20	3 419	1 109	277	88	72.8	23.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 585	517	150	55	87.1	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 585	517	150	55	87.1	4.4
	ATHENS, AL							
54	**Professional, scientific, & technical services**	**54**	**37 023**	**20 532**	**4 537**	**382**	**30.4**	**46.0**
541	Professional, scientific, & technical services	54	37 023	20 532	4 537	382	30.4	46.0
5411	Legal services	16	6 933	3 756	538	59	91.8	1.2
54111	Offices of lawyers	16	6 933	3 756	538	59	91.8	1.2
541110	Offices of lawyers	16	6 933	3 756	538	59	91.8	1.2
5411101	Offices of lawyers (except legal aid societies)	16	6 933	3 756	538	59	91.8	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
54133	Engineering services	8	8 407	2 083	412	61	11.3	2.9
541330	Engineering services	8	8 407	2 083	412	61	11.3	2.9
5415	Computer systems design & related services	6	D	D	D	c	D	D
54151	Computer systems design & related services	6	D	D	D	c	D	D
541511	Custom computer programming services	3	D	D	D	c	D	D
	ATMORE, AL							
54	**Professional, scientific, & technical services**	**16**	**5 466**	**1 453**	**273**	**60**	**76.5**	**1.8**
541	Professional, scientific, & technical services	16	5 466	1 453	273	60	76.5	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	ATTALLA, AL							
54	**Professional, scientific, & technical services**	**5**	**281**	**86**	**31**	**12**	**90.4**	**.7**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AUBURN, AL							
54	**Professional, scientific, & technical services**	**63**	**32 051**	**11 691**	**3 081**	**340**	**48.2**	**2.5**
541	Professional, scientific, & technical services	63	32 051	11 691	3 081	340	48.2	2.5
5411	Legal services	17	3 891	720	178	40	68.0	10.7
54111	Offices of lawyers	17	3 891	720	178	40	68.0	10.7
541110	Offices of lawyers	17	3 891	720	178	40	68.0	10.7
5411101	Offices of lawyers (except legal aid societies)	17	3 891	720	178	40	68.0	10.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	10 738	4 752	1 476	148	17.4	3.3
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
	BAY MINETTE, AL							
54	**Professional, scientific, & technical services**	**19**	**7 419**	**2 888**	**587**	**110**	**35.7**	**.5**
541	Professional, scientific, & technical services	19	7 419	2 888	587	110	35.7	.5
5411	Legal services	12	5 359	2 353	443	87	30.7	.7
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	BESSEMER, AL							
54	**Professional, scientific, & technical services**	**53**	**10 947**	**3 910**	**823**	**180**	**49.1**	**23.5**
541	Professional, scientific, & technical services	53	10 947	3 910	823	180	49.1	23.5
5411	Legal services	32	6 077	1 939	423	97	48.6	13.6
54111	Offices of lawyers	32	6 077	1 939	423	97	48.6	13.6
541110	Offices of lawyers	32	6 077	1 939	423	97	48.6	13.6
5411101	Offices of lawyers (except legal aid societies)	32	6 077	1 939	423	97	48.6	13.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	966	279	75	22	82.9	17.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	966	279	75	22	82.9	17.1
5413	Architectural, engineering, & related services	7	3 038	1 324	245	41	50.2	33.4
	BIRMINGHAM, AL *							
54	**Professional, scientific, & technical services**	**815**	**991 847**	**390 264**	**87 926**	**9 020**	**15.3**	**4.0**
541	Professional, scientific, & technical services	815	991 847	390 264	87 926	9 020	15.3	4.0
5411	Legal services	366	510 367	203 954	45 070	4 039	11.9	3.6
54111	Offices of lawyers	362	507 297	202 879	44 837	4 008	12.0	3.7
541110	Offices of lawyers	362	507 297	202 879	44 837	4 008	12.0	3.7
5411101	Offices of lawyers (except legal aid societies)	362	507 297	202 879	44 837	4 008	12.0	3.7
54119	Other legal services	4	3 070	1 075	233	31	–	–
541191	Title abstract & settlement offices	4	3 070	1 075	233	31	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	99	100 506	37 752	8 849	1 154	11.4	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	99	100 506	37 752	8 849	1 154	11.4	3.6
541211	Offices of certified public accountants	62	87 304	32 639	7 638	878	10.0	3.0
541213	Tax return preparation services	7	1 785	644	210	128	20.8	–
541219	Other accounting services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	139	146 383	62 535	13 959	1 501	25.1	6.8
54131	Architectural services	44	54 340	19 311	4 311	453	18.3	1.7
541310	Architectural services	44	54 340	19 311	4 311	453	18.3	1.7
54133	Engineering services	71	76 028	36 366	7 958	849	31.0	11.1
541330	Engineering services	71	76 028	36 366	7 958	849	31.0	11.1
54134	Drafting services	4	D	D	D	b	D	D
541340	Drafting services	4	D	D	D	b	D	D
54138	Testing laboratories	12	7 672	2 524	629	72	33.7	3.6
541380	Testing laboratories	12	7 672	2 524	629	72	33.7	3.6
5414	Specialized design services	19	8 268	1 897	435	101	85.8	3.3
54141	Interior design services	14	D	D	D	b	D	D
541410	Interior design services	14	D	D	D	b	D	D
5415	Computer systems design & related services	43	94 187	35 835	8 509	735	6.5	1.1
54151	Computer systems design & related services	43	94 187	35 835	8 509	735	6.5	1.1
541511	Custom computer programming services	16	D	D	D	c	D	D
541512	Computer systems design services	22	72 320	23 940	6 810	553	4.6	.3
5415121	Computer systems integrators	14	70 933	23 565	6 728	543	3.0	–
5416	Management, scientific, & technical consulting services	64	35 802	19 857	3 907	362	40.7	10.1
54161	Management consulting services	52	32 674	18 960	3 720	333	37.0	10.9
541611	Administrative management & general management consulting service	24	13 202	7 586	1 213	121	71.0	6.7
541612	Human resources & executive search consulting services	19	17 885	10 729	2 345	193	12.4	13.8
5416122	Executive placement services	10	13 195	8 382	1 853	151	8.5	8.4
5416123	Human resources & personnel management consulting	9	4 690	2 347	492	42	23.3	28.9
5417	Scientific research & development services	6	11 182	1 678	356	66	9.4	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BIRMINGHAM, AL *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	56	70 825	21 313	5 539	605	19.3	1.1
54181	Advertising agencies	31	33 945	14 007	3 821	343	3.5	1.6
541810	Advertising agencies	31	33 945	14 007	3 821	343	3.5	1.6
54182	Public relations agencies	4	D	D	D	b	D	D
541820	Public relations agencies	4	D	D	D	b	D	D
54185	Display advertising	2	D	D	D	b	D	D
541850	Display advertising	2	D	D	D	b	D	D
5418502	Outdoor advertising services	2	D	D	D	b	D	D
54189	Other services related to advertising	15	17 100	3 026	723	142	40.7	1.3
541890	Other services related to advertising	15	17 100	3 026	723	142	40.7	1.3
5418902	Advertising specialties goods distributor	7	D	D	D	b	D	D
5418903	Sign painting & lettering shop	4	D	D	D	b	D	D
5418909	All other advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	23	14 327	5 443	1 302	457	3.8	14.5
54192	Photographic services	19	10 545	3 199	738	152	1.7	15.8
541921	Photographic studios, portrait	14	7 666	2 078	444	102	2.3	18.6
541922	Commercial photography	5	2 879	1 121	294	50	–	8.5
	BIRMINGHAM, AL (JEFFERSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**759**	**934 024**	**365 149**	**82 751**	**8 529**	**15.2**	**3.9**
541	Professional, scientific, & technical services	759	934 024	365 149	82 751	8 529	15.2	3.9
5411	Legal services	356	505 820	201 736	44 610	3 986	11.9	3.7
54111	Offices of lawyers	352	502 750	200 661	44 377	3 955	11.9	3.7
541110	Offices of lawyers	352	502 750	200 661	44 377	3 955	11.9	3.7
5411101	Offices of lawyers (except legal aid societies)	352	502 750	200 661	44 377	3 955	11.9	3.7
54119	Other legal services	4	3 070	1 075	233	31	–	–
541191	Title abstract & settlement offices	4	3 070	1 075	233	31	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	93	98 285	36 529	8 584	1 125	11.0	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	93	98 285	36 529	8 584	1 125	11.0	2.8
541211	Offices of certified public accountants	60	D	D	D	f	D	D
541213	Tax return preparation services	7	1 785	644	210	128	20.8	–
541219	Other accounting services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	127	130 390	57 068	12 571	1 370	26.9	6.2
54131	Architectural services	39	42 210	15 044	3 346	361	23.0	–
541310	Architectural services	39	42 210	15 044	3 346	361	23.0	–
54133	Engineering services	64	72 165	35 166	7 535	810	30.7	10.6
541330	Engineering services	64	72 165	35 166	7 535	810	30.7	10.6
54134	Drafting services	4	D	D	D	b	D	D
541340	Drafting services	4	D	D	D	b	D	D
54138	Testing laboratories	12	7 672	2 524	629	72	33.7	3.6
541380	Testing laboratories	12	7 672	2 524	629	72	33.7	3.6
5414	Specialized design services	18	D	D	D	c	D	D
54141	Interior design services	13	D	D	D	b	D	D
541410	Interior design services	13	D	D	D	b	D	D
5415	Computer systems design & related services	34	68 934	24 624	6 069	518	8.5	.2
54151	Computer systems design & related services	34	68 934	24 624	6 069	518	8.5	.2
541511	Custom computer programming services	13	D	D	D	b	D	D
541512	Computer systems design services	17	D	D	D	e	D	D
5415121	Computer systems integrators	11	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	52	28 992	15 854	3 478	325	28.1	12.1
54161	Management consulting services	42	D	D	D	e	D	D
541611	Administrative management & general management consulting service	20	D	D	D	b	D	D
541612	Human resources & executive search consulting services	16	17 599	10 667	2 319	188	11.0	14.0
5416122	Executive placement services	9	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	7	D	D	D	b	D	D
5417	Scientific research & development services	6	11 182	1 678	356	66	9.4	–
5418	Advertising & related services	52	D	D	D	f	D	D
54181	Advertising agencies	28	D	D	D	e	D	D
541810	Advertising agencies	28	D	D	D	e	D	D
54182	Public relations agencies	4	D	D	D	b	D	D
541820	Public relations agencies	4	D	D	D	b	D	D
54185	Display advertising	2	D	D	D	b	D	D
541850	Display advertising	2	D	D	D	b	D	D
5418502	Outdoor advertising services	2	D	D	D	b	D	D
54189	Other services related to advertising	14	D	D	D	c	D	D
541890	Other services related to advertising	14	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	6	D	D	D	b	D	D
5418903	Sign painting & lettering shop	4	D	D	D	b	D	D
5418909	All other advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	21	D	D	D	e	D	D
54192	Photographic services	17	D	D	D	c	D	D
541921	Photographic studios, portrait	12	D	D	D	c	D	D
541922	Commercial photography	5	2 879	1 121	294	50	–	8.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BIRMINGHAM, AL (SHELBY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**56**	**57 823**	**25 115**	**5 175**	**491**	**17.2**	**6.6**
541	Professional, scientific, & technical services	56	57 823	25 115	5 175	491	17.2	6.6
5411	Legal services	10	4 547	2 218	460	53	13.6	1.4
54111	Offices of lawyers	10	4 547	2 218	460	53	13.6	1.4
541110	Offices of lawyers	10	4 547	2 218	460	53	13.6	1.4
5411101	Offices of lawyers (except legal aid societies)	10	4 547	2 218	460	53	13.6	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 221	1 223	265	29	27.9	42.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 221	1 223	265	29	27.9	42.1
541219	Other accounting services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	12	15 993	5 467	1 388	131	10.4	10.9
54131	Architectural services	5	12 130	4 267	965	92	1.8	7.6
541310	Architectural services	5	12 130	4 267	965	92	1.8	7.6
5415	Computer systems design & related services	9	25 253	11 211	2 440	217	.8	3.5
54151	Computer systems design & related services	9	25 253	11 211	2 440	217	.8	3.5
541511	Custom computer programming services	3	D	D	D	b	D	D
541512	Computer systems design services	5	D	D	D	c	D	D
5415121	Computer systems integrators	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	12	6 810	4 003	429	37	94.4	1.6
54161	Management consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	BOAZ, AL *							
54	**Professional, scientific, & technical services**	**7**	**955**	**287**	**61**	**20**	**100.0**	**–**
541	Professional, scientific, & technical services	7	955	287	61	20	100.0	–
	BOAZ, AL (MARSHALL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7**	**955**	**287**	**61**	**20**	**100.0**	**–**
541	Professional, scientific, & technical services	7	955	287	61	20	100.0	–
	BRENT, AL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BREWTON, AL							
54	**Professional, scientific, & technical services**	**22**	**3 888**	**1 100**	**245**	**55**	**42.2**	**1.7**
541	Professional, scientific, & technical services	22	3 888	1 100	245	55	42.2	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
	CENTRE, AL							
54	**Professional, scientific, & technical services**	**12**	**2 160**	**590**	**184**	**29**	**20.0**	**14.2**
541	Professional, scientific, & technical services	12	2 160	590	184	29	20.0	14.2
	CENTREVILLE, AL							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	CHICKASAW, AL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	CHILDERSBURG, AL *							
54	**Professional, scientific, & technical services**	**14**	**2 372**	**487**	**108**	**29**	**57.6**	**6.6**
541	Professional, scientific, & technical services	14	2 372	487	108	29	57.6	6.6
	CHILDERSBURG, AL (TALLADEGA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**14**	**2 372**	**487**	**108**	**29**	**57.6**	**6.6**
541	Professional, scientific, & technical services	14	2 372	487	108	29	57.6	6.6
	CITRONELLE, AL							
54	**Professional, scientific, & technical services**	**4**	**293**	**127**	**27**	**21**	**39.2**	**–**
	CLANTON, AL							
54	**Professional, scientific, & technical services**	**21**	**2 800**	**702**	**159**	**51**	**72.8**	**4.8**
541	Professional, scientific, & technical services	21	2 800	702	159	51	72.8	4.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLUMBIANA, AL							
54	**Professional, scientific, & technical services**	**5**	**2 033**	**582**	**201**	**21**	**15.3**	**12.8**
541	Professional, scientific, & technical services	5	2 033	582	201	21	15.3	12.8
	CULLMAN, AL							
54	**Professional, scientific, & technical services**	**65**	**15 688**	**4 634**	**1 040**	**254**	**61.8**	**11.8**
541	Professional, scientific, & technical services	65	15 688	4 634	1 040	254	61.8	11.8
5411	Legal services	27	D	D	D	b	D	D
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	3 407	1 405	388	82	57.8	12.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	3 407	1 405	388	82	57.8	12.9
541219	Other accounting services	9	1 222	440	131	33	98.2	1.8
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
	DADEVILLE, AL							
54	**Professional, scientific, & technical services**	**11**	**3 330**	**993**	**152**	**36**	**64.7**	**23.7**
541	Professional, scientific, & technical services	11	3 330	993	152	36	64.7	23.7
	DALEVILLE, AL							
54	**Professional, scientific, & technical services**	**16**	**2 929**	**1 254**	**380**	**63**	**87.4**	**3.6**
541	Professional, scientific, & technical services	16	2 929	1 254	380	63	87.4	3.6
	DAPHNE, AL							
54	**Professional, scientific, & technical services**	**40**	**16 152**	**7 382**	**1 161**	**200**	**34.5**	**9.1**
541	Professional, scientific, & technical services	40	16 152	7 382	1 161	200	34.5	9.1
5411	Legal services	7	3 175	1 548	240	38	12.9	38.4
54111	Offices of lawyers	6	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	8 307	4 570	638	119	32.7	2.1
	DECATUR, AL *							
54	**Professional, scientific, & technical services**	**139**	**63 775**	**25 508**	**6 198**	**822**	**31.7**	**7.4**
541	Professional, scientific, & technical services	139	63 775	25 508	6 198	822	31.7	7.4
5411	Legal services	39	13 965	4 358	812	141	41.8	5.7
54111	Offices of lawyers	38	D	D	D	c	D	D
541110	Offices of lawyers	38	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	7 137	2 502	746	174	38.2	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	7 137	2 502	746	174	38.2	11.9
541211	Offices of certified public accountants	13	4 781	1 760	435	76	46.4	1.5
541213	Tax return preparation services	6	1 159	438	209	80	15.6	31.0
541219	Other accounting services	8	1 197	304	102	18	27.5	35.2
5413	Architectural, engineering, & related services	25	29 727	13 976	3 393	329	26.6	.8
54133	Engineering services	15	D	D	D	c	D	D
541330	Engineering services	15	D	D	D	c	D	D
5414	Specialized design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	11	4 150	1 522	536	39	21.2	24.0
54151	Computer systems design & related services	11	4 150	1 522	536	39	21.2	24.0
5418	Advertising & related services	8	2 810	1 041	331	43	–	65.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DECATUR, AL (MORGAN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**139**	**63 775**	**25 508**	**6 198**	**822**	**31.7**	**7.4**
541	Professional, scientific, & technical services	139	63 775	25 508	6 198	822	31.7	7.4
5411	Legal services	39	13 965	4 358	812	141	41.8	5.7
54111	Offices of lawyers	38	D	D	D	c	D	D
541110	Offices of lawyers	38	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	7 137	2 502	746	174	38.2	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	7 137	2 502	746	174	38.2	11.9
541211	Offices of certified public accountants	13	4 781	1 760	435	76	46.4	1.5
541213	Tax return preparation services	6	1 159	438	209	80	15.6	31.0
541219	Other accounting services	8	1 197	304	102	18	27.5	35.2
5413	Architectural, engineering, & related services	25	29 727	13 976	3 393	329	26.6	.8
54133	Engineering services	15	D	D	D	c	D	D
541330	Engineering services	15	D	D	D	c	D	D
5414	Specialized design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	11	4 150	1 522	536	39	21.2	24.0
54151	Computer systems design & related services	11	4 150	1 522	536	39	21.2	24.0
5418	Advertising & related services	8	2 810	1 041	331	43	–	65.4
	DEMOPOLIS, AL							
54	**Professional, scientific, & technical services**	**17**	**3 632**	**671**	**169**	**46**	**63.8**	**1.6**
541	Professional, scientific, & technical services	17	3 632	671	169	46	63.8	1.6
	DOTHAN, AL *							
54	**Professional, scientific, & technical services**	**160**	**69 148**	**26 403**	**6 943**	**1 147**	**37.8**	**11.8**
541	Professional, scientific, & technical services	160	69 148	26 403	6 943	1 147	37.8	11.8
5411	Legal services	66	27 865	8 190	1 793	280	40.2	9.0
54111	Offices of lawyers	64	D	D	D	e	D	D
541110	Offices of lawyers	64	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	64	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	e	D	D
541211	Offices of certified public accountants	16	D	D	D	c	D	D
541219	Other accounting services	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services	32	D	D	D	e	D	D
54133	Engineering services	14	D	D	D	e	D	D
541330	Engineering services	14	D	D	D	e	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	DOTHAN, AL (HOUSTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**160**	**69 148**	**26 403**	**6 943**	**1 147**	**37.8**	**11.8**
541	Professional, scientific, & technical services	160	69 148	26 403	6 943	1 147	37.8	11.8
5411	Legal services	66	27 865	8 190	1 793	280	40.2	9.0
54111	Offices of lawyers	64	D	D	D	e	D	D
541110	Offices of lawyers	64	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	64	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	e	D	D
541211	Offices of certified public accountants	16	D	D	D	c	D	D
541219	Other accounting services	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services	32	D	D	D	e	D	D
54133	Engineering services	14	D	D	D	e	D	D
541330	Engineering services	14	D	D	D	e	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	EAST BREWTON, AL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	ELBA, AL							
54	**Professional, scientific, & technical services**	**9**	**1 006**	**170**	**47**	**14**	**35.3**	**5.1**
541	Professional, scientific, & technical services	9	1 006	170	47	14	35.3	5.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ENTERPRISE, AL *							
54	**Professional, scientific, & technical services**	**40**	**16 376**	**5 170**	**1 257**	**272**	**64.3**	**1.1**
541	Professional, scientific, & technical services	40	16 376	5 170	1 257	272	64.3	1.1
5411	Legal services	20	D	D	D	b	D	D
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	c	D	D
541211	Offices of certified public accountants	5	6 155	3 022	608	64	76.1	.7
541213	Tax return preparation services	2	D	D	D	b	D	D
	ENTERPRISE, AL (COFFEE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**40**	**16 376**	**5 170**	**1 257**	**272**	**64.3**	**1.1**
541	Professional, scientific, & technical services	40	16 376	5 170	1 257	272	64.3	1.1
5411	Legal services	20	D	D	D	b	D	D
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	c	D	D
541211	Offices of certified public accountants	5	6 155	3 022	608	64	76.1	.7
541213	Tax return preparation services	2	D	D	D	b	D	D
	EUFAULA, AL							
54	**Professional, scientific, & technical services**	**32**	**8 857**	**2 346**	**495**	**98**	**66.0**	**2.2**
541	Professional, scientific, & technical services	32	8 857	2 346	495	98	66.0	2.2
5411	Legal services	14	4 191	602	135	35	80.4	3.8
54111	Offices of lawyers	14	4 191	602	135	35	80.4	3.8
541110	Offices of lawyers	14	4 191	602	135	35	80.4	3.8
5411101	Offices of lawyers (except legal aid societies)	14	4 191	602	135	35	80.4	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	EVERGREEN, AL							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	FAIRFIELD, AL							
54	**Professional, scientific, & technical services**	**10**	**2 879**	**1 250**	**318**	**60**	**23.0**	**8.9**
541	Professional, scientific, & technical services	10	2 879	1 250	318	60	23.0	8.9
	FAIRHOPE, AL							
54	**Professional, scientific, & technical services**	**43**	**8 481**	**3 274**	**729**	**139**	**50.4**	**4.2**
541	Professional, scientific, & technical services	43	8 481	3 274	729	139	50.4	4.2
5411	Legal services	15	3 477	1 289	325	60	59.7	.4
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	2 298	963	183	30	22.3	3.6
	FAYETTE, AL							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	a	D	D
5411	Legal services	5	3 330	190	28	9	88.6	2.2
54111	Offices of lawyers	5	3 330	190	28	9	88.6	2.2
541110	Offices of lawyers	5	3 330	190	28	9	88.6	2.2
5411101	Offices of lawyers (except legal aid societies)	5	3 330	190	28	9	88.6	2.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FLORENCE, AL							
54	**Professional, scientific, & technical services**	**136**	**49 277**	**16 893**	**3 958**	**718**	**46.4**	**7.1**
541	Professional, scientific, & technical services	136	49 277	16 893	3 958	718	46.4	7.1
5411	Legal services	57	D	D	D	c	D	D
54111	Offices of lawyers	55	D	D	D	c	D	D
541110	Offices of lawyers	55	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	55	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	13 235	4 252	1 097	264	33.7	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	13 235	4 252	1 097	264	33.7	4.6
541211	Offices of certified public accountants	23	D	D	D	c	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	19	13 028	6 168	1 440	196	37.5	.8
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	FOLEY, AL							
54	**Professional, scientific, & technical services**	**24**	**7 136**	**3 196**	**677**	**113**	**37.2**	**20.7**
541	Professional, scientific, & technical services	24	7 136	3 196	677	113	37.2	20.7
5411	Legal services	16	4 365	1 531	283	51	45.6	33.8
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 036	1 223	297	42	12.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 036	1 223	297	42	12.2	–
	FORT PAYNE, AL							
54	**Professional, scientific, & technical services**	**42**	**21 451**	**10 486**	**2 165**	**260**	**25.5**	**18.8**
541	Professional, scientific, & technical services	42	21 451	10 486	2 165	260	25.5	18.8
5411	Legal services	19	5 021	2 206	603	82	42.4	7.4
54111	Offices of lawyers	19	5 021	2 206	603	82	42.4	7.4
541110	Offices of lawyers	19	5 021	2 206	603	82	42.4	7.4
5411101	Offices of lawyers (except legal aid societies)	19	5 021	2 206	603	82	42.4	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 906	1 056	192	45	2.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 906	1 056	192	45	2.7	–
5413	Architectural, engineering, & related services	7	D	D	D	c	D	D
5415	Computer systems design & related services	4	D	D	D	a	D	D
54151	Computer systems design & related services	4	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	5	2 828	1 417	289	18	5.2	24.3
54161	Management consulting services	5	2 828	1 417	289	18	5.2	24.3
	FULTONDALE, AL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	GADSDEN, AL							
54	**Professional, scientific, & technical services**	**103**	**32 091**	**12 577**	**2 881**	**468**	**37.6**	**5.3**
541	Professional, scientific, & technical services	103	32 091	12 577	2 881	468	37.6	5.3
5411	Legal services	45	16 374	6 369	1 493	211	32.6	5.9
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 223	2 518	605	82	19.6	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 223	2 518	605	82	19.6	7.8
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	D	D	D	c	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
	GARDENDALE, AL							
54	**Professional, scientific, & technical services**	**28**	**11 095**	**4 456**	**1 050**	**136**	**27.9**	**5.7**
541	Professional, scientific, & technical services	28	11 095	4 456	1 050	136	27.9	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 345	392	113	27	75.6	24.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 345	392	113	27	75.6	24.4
5415	Computer systems design & related services	6	6 310	3 153	740	59	14.9	–
54151	Computer systems design & related services	6	6 310	3 153	740	59	14.9	–
	GENEVA, AL							
54	**Professional, scientific, & technical services**	**11**	**1 254**	**446**	**102**	**26**	**79.7**	**–**
541	Professional, scientific, & technical services	11	1 254	446	102	26	79.7	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GLENCOE, AL *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	GLENCOE, AL (ETOWAH COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	GREENSBORO, AL							
54	**Professional, scientific, & technical services**	**6**	**751**	**151**	**44**	**18**	**81.5**	**4.8**
	GREENVILLE, AL							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	b	D	D
	GULF SHORES, AL							
54	**Professional, scientific, & technical services**	**20**	**3 908**	**1 632**	**381**	**63**	**38.7**	**.6**
541	Professional, scientific, & technical services	20	3 908	1 632	381	63	38.7	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 291	348	79	20	76.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 291	348	79	20	76.7	–
	GUNTERSVILLE, AL							
54	**Professional, scientific, & technical services**	**20**	**4 406**	**1 592**	**319**	**48**	**65.6**	**1.5**
541	Professional, scientific, & technical services	20	4 406	1 592	319	48	65.6	1.5
5411	Legal services	11	2 974	999	214	34	81.0	–
54111	Offices of lawyers	11	2 974	999	214	34	81.0	–
541110	Offices of lawyers	11	2 974	999	214	34	81.0	–
5411101	Offices of lawyers (except legal aid societies)	11	2 974	999	214	34	81.0	–
	HALEYVILLE, AL *							
54	**Professional, scientific, & technical services**	**12**	**3 239**	**728**	**162**	**48**	**60.5**	**2.5**
541	Professional, scientific, & technical services	12	3 239	728	162	48	60.5	2.5
	HALEYVILLE, AL (WINSTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**12**	**3 239**	**728**	**162**	**48**	**60.5**	**2.5**
541	Professional, scientific, & technical services	12	3 239	728	162	48	60.5	2.5
	HAMILTON, AL							
54	**Professional, scientific, & technical services**	**15**	**6 346**	**1 941**	**340**	**53**	**51.4**	**6.8**
541	Professional, scientific, & technical services	15	6 346	1 941	340	53	51.4	6.8
5411	Legal services	8	4 354	1 180	163	21	42.0	4.2
54111	Offices of lawyers	7	D	D	D	a	D	D
541110	Offices of lawyers	7	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
	HANCEVILLE, AL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HARTSELLE, AL							
54	**Professional, scientific, & technical services**	**17**	**1 974**	**812**	**203**	**52**	**85.2**	**13.2**
541	Professional, scientific, & technical services	17	1 974	812	203	52	85.2	13.2
	HEADLAND, AL							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	HEFLIN, AL							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HELENA, AL							
54	**Professional, scientific, & technical services**	**21**	**22 403**	**6 879**	**1 442**	**162**	**96.4**	**1.0**
541	Professional, scientific, & technical services	21	22 403	6 879	1 442	162	96.4	1.0
5418	Advertising & related services	3	D	D	D	c	D	D
54181	Advertising agencies	1	D	D	D	c	D	D
541810	Advertising agencies	1	D	D	D	c	D	D
	HOKES BLUFF, AL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HOMEWOOD, AL							
54	**Professional, scientific, & technical services**	**179**	**113 864**	**44 933**	**9 819**	**1 568**	**22.7**	**8.3**
541	Professional, scientific, & technical services	179	113 864	44 933	9 819	1 568	22.7	8.3
5411	Legal services	49	37 308	11 809	2 353	271	25.8	3.8
54111	Offices of lawyers	48	D	D	D	e	D	D
541110	Offices of lawyers	48	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	48	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	13 244	5 235	1 163	321	21.4	17.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	13 244	5 235	1 163	321	21.4	17.2
541211	Offices of certified public accountants	19	8 092	3 899	814	96	30.3	5.4
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	33	22 263	11 262	2 431	279	28.0	2.1
54133	Engineering services	19	14 761	8 305	1 793	185	16.6	2.4
541330	Engineering services	19	14 761	8 305	1 793	185	16.6	2.4
54137	Surveying & mapping (except geophysical) services	3	4 184	1 851	418	60	D	–
541370	Surveying & mapping (except geophysical) services	3	4 184	1 851	418	60	D	–
5414	Specialized design services	12	5 359	1 780	371	52	20.2	4.5
54143	Graphic design services	4	3 368	1 277	281	31	13.2	–
541430	Graphic design services	4	3 368	1 277	281	31	13.2	–
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	b	D	D
5415	Computer systems design & related services	15	13 057	5 184	1 268	172	15.6	.3
54151	Computer systems design & related services	15	13 057	5 184	1 268	172	15.6	.3
541512	Computer systems design services	7	12 268	4 831	1 203	164	11.3	–
5416	Management, scientific, & technical consulting services	14	7 664	4 044	894	341	21.5	56.5
54161	Management consulting services	10	5 644	3 298	728	328	.5	76.7
5418	Advertising & related services	18	13 256	5 083	1 232	110	11.2	5.1
54181	Advertising agencies	12	10 716	4 402	1 085	80	8.4	2.3
541810	Advertising agencies	12	10 716	4 402	1 085	80	8.4	2.3
	HOOVER, AL *							
54	**Professional, scientific, & technical services**	**168**	**96 144**	**32 842**	**7 220**	**858**	**24.7**	**7.1**
541	Professional, scientific, & technical services	168	96 144	32 842	7 220	858	24.7	7.1
5411	Legal services	25	9 194	3 729	741	95	29.4	3.1
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	5 805	2 582	576	107	50.5	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	5 805	2 582	576	107	50.5	6.3
541211	Offices of certified public accountants	15	4 194	1 820	397	65	50.5	7.1
541219	Other accounting services	8	1 611	762	179	42	50.5	4.3
5413	Architectural, engineering, & related services	32	19 626	7 833	1 744	227	40.2	3.0
54133	Engineering services	25	17 426	6 961	1 579	195	40.0	2.7
541330	Engineering services	25	17 426	6 961	1 579	195	40.0	2.7
5414	Specialized design services	8	2 239	243	41	20	37.9	62.1
5415	Computer systems design & related services	35	42 663	10 598	2 488	237	7.7	8.5
54151	Computer systems design & related services	35	42 663	10 598	2 488	237	7.7	8.5
541511	Custom computer programming services	17	33 141	7 073	1 715	155	4.0	.2
541512	Computer systems design services	14	8 902	3 216	712	74	19.3	39.8
5415122	Computer systems consultants (except systems integrators)	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	26	4 220	1 847	322	48	66.7	7.1
54161	Management consulting services	22	3 765	1 772	308	44	65.9	4.7
5417	Scientific research & development services	2	D	D	D	b	D	D
5418	Advertising & related services	10	3 900	1 725	261	34	48.9	–

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOOVER, AL (JEFFERSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**127**	**36 342**	**13 534**	**2 833**	**479**	**50.1**	**14.7**
541	Professional, scientific, & technical services	127	36 342	13 534	2 833	479	50.1	14.7
5411	Legal services	22	D	D	D	b	D	D
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
541211	Offices of certified public accountants	12	3 963	1 757	389	62	48.9	6.2
5413	Architectural, engineering, & related services	22	8 685	3 862	782	179	67.8	4.0
5414	Specialized design services	8	2 239	243	41	20	37.9	62.1
5415	Computer systems design & related services	24	9 200	4 081	908	79	29.5	28.0
54151	Computer systems design & related services	24	9 200	4 081	908	79	29.5	28.0
5418	Advertising & related services	8	D	D	D	a	D	D
	HOOVER, AL (SHELBY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**41**	**59 802**	**19 308**	**4 387**	**379**	**9.3**	**2.4**
541	Professional, scientific, & technical services	41	59 802	19 308	4 387	379	9.3	2.4
5411	Legal services	3	D	D	D	b	D	D
54111	Offices of lawyers	3	D	D	D	b	D	D
541110	Offices of lawyers	3	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	10 941	3 971	962	48	18.2	2.2
54133	Engineering services	7	D	D	D	b	D	D
541330	Engineering services	7	D	D	D	b	D	D
5415	Computer systems design & related services	11	33 463	6 517	1 580	158	1.7	3.1
54151	Computer systems design & related services	11	33 463	6 517	1 580	158	1.7	3.1
541511	Custom computer programming services	5	D	D	D	c	D	D
541512	Computer systems design services	5	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	HUEYTOWN, AL							
54	**Professional, scientific, & technical services**	**10**	**3 113**	**1 315**	**267**	**47**	**19.5**	**5.4**
541	Professional, scientific, & technical services	10	3 113	1 315	267	47	19.5	5.4
	HUNTSVILLE, AL *							
54	**Professional, scientific, & technical services**	**666**	**1 532 302**	**571 692**	**133 433**	**12 461**	**7.4**	**2.9**
541	Professional, scientific, & technical services	666	1 532 302	571 692	133 433	12 461	7.4	2.9
5411	Legal services	139	68 725	27 451	5 813	693	31.1	2.9
54111	Offices of lawyers	137	D	D	D	f	D	D
541110	Offices of lawyers	137	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	137	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	70	22 202	10 639	2 564	454	34.5	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	70	22 202	10 639	2 564	454	34.5	5.9
541211	Offices of certified public accountants	39	17 711	9 133	2 041	259	29.6	5.6
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	180	477 789	200 167	45 369	4 484	9.3	5.5
54131	Architectural services	22	11 949	4 926	920	116	26.0	14.7
541310	Architectural services	22	11 949	4 926	920	116	26.0	14.7
54133	Engineering services	141	425 797	180 488	40 621	3 940	9.4	5.7
541330	Engineering services	141	425 797	180 488	40 621	3 940	9.4	5.7
54137	Surveying & mapping (except geophysical) services	8	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	c	D	D
54138	Testing laboratories	7	D	D	D	e	D	D
541380	Testing laboratories	7	D	D	D	e	D	D
5414	Specialized design services	12	6 358	2 031	557	62	28.4	8.5
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	122	353 043	140 688	32 609	2 905	6.4	1.6
54151	Computer systems design & related services	122	353 043	140 688	32 609	2 905	6.4	1.6
541511	Custom computer programming services	57	75 137	36 149	8 209	940	7.3	3.7
541512	Computer systems design services	53	273 949	102 550	24 036	1 925	5.7	.9
5415121	Computer systems integrators	28	250 548	92 029	21 798	1 637	5.8	.7
5415122	Computer systems consultants (except systems integrators)	25	23 401	10 521	2 238	288	4.9	3.3
5416	Management, scientific, & technical consulting services	52	61 212	26 451	6 021	533	6.0	1.5
54161	Management consulting services	45	D	D	D	c	D	D
541611	Administrative management & general management consulting service	22	D	D	D	c	D	D
54162	Environmental consulting services	3	D	D	D	e	D	D
541620	Environmental consulting services	3	D	D	D	e	D	D

See footnotes at end of table.

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	HUNTSVILLE, AL *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	49	521 951	157 846	39 048	3 118	1.0	.2
54171	R&D in the physical, engineering, & life sciences	48	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	48	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	45	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	c	D	D
5418	Advertising & related services	21	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	21	D	D	D	b	D	D
54192	Photographic services	18	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	HUNTSVILLE, AL (MADISON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**666**	**1 532 302**	**571 692**	**133 433**	**12 461**	**7.4**	**2.9**
541	Professional, scientific, & technical services	666	1 532 302	571 692	133 433	12 461	7.4	2.9
5411	Legal services	139	68 725	27 451	5 813	693	31.1	2.9
54111	Offices of lawyers	137	D	D	D	f	D	D
541110	Offices of lawyers	137	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	137	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	70	22 202	10 639	2 564	454	34.5	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	70	22 202	10 639	2 564	454	34.5	5.9
541211	Offices of certified public accountants	39	17 711	9 133	2 041	259	29.6	5.6
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	180	477 789	200 167	45 369	4 484	9.3	5.5
54131	Architectural services	22	11 949	4 926	920	116	26.0	14.7
541310	Architectural services	22	11 949	4 926	920	116	26.0	14.7
54133	Engineering services	141	425 797	180 488	40 621	3 940	9.4	5.7
541330	Engineering services	141	425 797	180 488	40 621	3 940	9.4	5.7
54137	Surveying & mapping (except geophysical) services	8	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	c	D	D
54138	Testing laboratories	7	D	D	D	e	D	D
541380	Testing laboratories	7	D	D	D	e	D	D
5414	Specialized design services	12	6 358	2 031	557	62	28.4	8.5
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	122	353 043	140 688	32 609	2 905	6.4	1.6
54151	Computer systems design & related services	122	353 043	140 688	32 609	2 905	6.4	1.6
541511	Custom computer programming services	57	75 137	36 149	8 209	940	7.3	3.7
541512	Computer systems design services	53	273 949	102 550	24 036	1 925	5.7	.9
5415121	Computer systems integrators	28	250 548	92 029	21 798	1 637	5.8	.7
5415122	Computer systems consultants (except systems integrators)	25	23 401	10 521	2 238	288	4.9	3.3
5416	Management, scientific, & technical consulting services	52	61 212	26 451	6 021	533	6.0	1.5
54161	Management consulting services	45	D	D	D	c	D	D
541611	Administrative management & general management consulting service	22	D	D	D	c	D	D
54162	Environmental consulting services	3	D	D	D	e	D	D
541620	Environmental consulting services	3	D	D	D	e	D	D
5417	Scientific research & development services	49	521 951	157 846	39 048	3 118	1.0	.2
54171	R&D in the physical, engineering, & life sciences	48	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	48	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	45	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	c	D	D
5418	Advertising & related services	21	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	21	D	D	D	b	D	D
54192	Photographic services	18	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	IRONDALE, AL							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	e	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	e	D	D
54151	Computer systems design & related services	1	D	D	D	e	D	D
541511	Custom computer programming services	1	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
	JACKSON, AL							
54	**Professional, scientific, & technical services**	**12**	**2 513**	**859**	**197**	**42**	**45.0**	**15.8**
541	Professional, scientific, & technical services	12	2 513	859	197	42	45.0	15.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JACKSONVILLE, AL							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	JASPER, AL							
54	**Professional, scientific, & technical services**	**61**	**25 072**	**8 846**	**2 002**	**449**	**46.5**	**6.8**
541	Professional, scientific, & technical services	61	25 072	8 846	2 002	449	46.5	6.8
5411	Legal services	27	13 855	4 010	767	142	65.1	7.3
54111	Offices of lawyers	27	13 855	4 010	767	142	65.1	7.3
541110	Offices of lawyers	27	13 855	4 010	767	142	65.1	7.3
5411101	Offices of lawyers (except legal aid societies)	27	13 855	4 010	767	142	65.1	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	LAFAYETTE, AL							
54	**Professional, scientific, & technical services**	**5**	**2 708**	**595**	**142**	**29**	**93.1**	**–**
541	Professional, scientific, & technical services	5	2 708	595	142	29	93.1	–
	LANETT, AL							
54	**Professional, scientific, & technical services**	**11**	**2 035**	**492**	**108**	**29**	**77.5**	**17.6**
541	Professional, scientific, & technical services	11	2 035	492	108	29	77.5	17.6
	LEEDS, AL *							
54	**Professional, scientific, & technical services**	**9**	**6 305**	**2 357**	**472**	**64**	**46.2**	**6.3**
541	Professional, scientific, & technical services	9	6 305	2 357	472	64	46.2	6.3
5413	Architectural, engineering, & related services	3	4 679	1 813	365	45	D	–
	LEEDS, AL (JEFFERSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	4 679	1 813	365	45	D	–
	LEEDS, AL (ST. CLAIR COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	LINCOLN, AL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
54182	Public relations agencies	1	D	D	D	b	D	D
541820	Public relations agencies	1	D	D	D	b	D	D
	LINDEN, AL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	LIVINGSTON, AL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	LUVERNE, AL							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MADISON, AL *							
54	**Professional, scientific, & technical services**	**53**	**24 293**	**8 916**	**1 631**	**191**	**35.7**	**5.0**
541	Professional, scientific, & technical services	53	24 293	8 916	1 631	191	35.7	5.0
5413	Architectural, engineering, & related services	10	7 078	2 510	562	68	33.2	–
5415	Computer systems design & related services	22	6 497	3 330	518	56	72.4	8.4
54151	Computer systems design & related services	22	6 497	3 330	518	56	72.4	8.4
5416	Management, scientific, & technical consulting services	6	3 487	1 179	134	13	26.8	11.6
5418	Advertising & related services	2	D	D	D	b	D	D
	MADISON, AL (LIMESTONE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MADISON, AL (MADISON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**52**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	52	D	D	D	c	D	D
5413	Architectural, engineering, & related services	10	7 078	2 510	562	68	33.2	–
5415	Computer systems design & related services	21	D	D	D	b	D	D
54151	Computer systems design & related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	3 487	1 179	134	13	26.8	11.6
5418	Advertising & related services	2	D	D	D	b	D	D
	MARION, AL							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	MIDFIELD, AL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MILLBROOK, AL							
54	**Professional, scientific, & technical services**	**7**	**3 031**	**780**	**171**	**36**	**56.7**	**5.0**
541	Professional, scientific, & technical services	7	3 031	780	171	36	56.7	5.0
	MOBILE, AL							
54	**Professional, scientific, & technical services**	**674**	**496 674**	**196 646**	**44 118**	**5 495**	**17.7**	**8.6**
541	Professional, scientific, & technical services	674	496 674	196 646	44 118	5 495	17.7	8.6
5411	Legal services	278	186 840	69 804	14 450	1 772	16.1	2.9
54111	Offices of lawyers	268	179 811	65 651	13 675	1 643	16.6	3.0
541110	Offices of lawyers	268	179 811	65 651	13 675	1 643	16.6	3.0
5411101	Offices of lawyers (except legal aid societies)	268	179 811	65 651	13 675	1 643	16.6	3.0
54119	Other legal services	10	7 029	4 153	775	129	2.2	–
541191	Title abstract & settlement offices	8	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	121	37 664	16 307	3 731	663	43.7	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	121	37 664	16 307	3 731	663	43.7	4.1
541211	Offices of certified public accountants	79	30 472	13 643	3 044	447	40.0	2.7
541219	Other accounting services	28	4 611	1 619	393	122	82.5	9.0
5413	Architectural, engineering, & related services	107	161 428	72 970	17 416	1 857	11.4	16.5
54131	Architectural services	17	D	D	D	c	D	D
541310	Architectural services	17	D	D	D	c	D	D
54133	Engineering services	64	125 396	58 370	13 792	1 419	10.6	16.9
541330	Engineering services	64	125 396	58 370	13 792	1 419	10.6	16.9
54137	Surveying & mapping (except geophysical) services	8	7 558	3 490	951	125	1.2	1.7
541370	Surveying & mapping (except geophysical) services	8	7 558	3 490	951	125	1.2	1.7
54138	Testing laboratories	9	13 822	5 174	1 284	185	17.9	37.3
541380	Testing laboratories	9	13 822	5 174	1 284	185	17.9	37.3
5414	Specialized design services	15	D	D	D	b	D	D
54141	Interior design services	13	D	D	D	b	D	D
541410	Interior design services	13	D	D	D	b	D	D
5415	Computer systems design & related services	37	33 754	13 717	3 001	369	22.9	3.5
54151	Computer systems design & related services	37	33 754	13 717	3 001	369	22.9	3.5
541512	Computer systems design services	18	D	D	D	e	D	D
5415121	Computer systems integrators	9	28 910	11 772	2 561	281	15.5	–
5416	Management, scientific, & technical consulting services	46	13 663	6 291	1 134	194	38.4	23.4
54161	Management consulting services	37	D	D	D	c	D	D
541611	Administrative management & general management consulting service	17	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOBILE, AL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	42	37 775	12 147	3 134	360	11.5	10.5
54181	Advertising agencies	16	D	D	D	c	D	D
541810	Advertising agencies	16	D	D	D	c	D	D
54184	Media representatives	4	D	D	D	c	D	D
541840	Media representatives	4	D	D	D	c	D	D
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	26	D	D	D	c	D	D
54192	Photographic services	22	D	D	D	c	D	D
541921	Photographic studios, portrait	21	D	D	D	c	D	D
	MONROEVILLE, AL							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
	MONTEVALLO, AL							
54	**Professional, scientific, & technical services**	**8**	**1 567**	**543**	**51**	**8**	**31.7**	**52.6**
541	Professional, scientific, & technical services	8	1 567	543	51	8	31.7	52.6
	MONTGOMERY, AL							
54	**Professional, scientific, & technical services**	**540**	**407 009**	**189 185**	**36 286**	**4 295**	**19.8**	**4.0**
541	Professional, scientific, & technical services	540	407 009	189 185	36 286	4 295	19.8	4.0
5411	Legal services	193	D	D	D	g	D	D
54111	Offices of lawyers	186	D	D	D	g	D	D
541110	Offices of lawyers	186	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	186	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	67	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	67	D	D	D	f	D	D
541211	Offices of certified public accountants	33	D	D	D	e	D	D
541213	Tax return preparation services	10	D	D	D	c	D	D
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	104	D	D	D	f	D	D
54131	Architectural services	36	33 314	12 807	2 689	304	26.3	.8
541310	Architectural services	36	33 314	12 807	2 689	304	26.3	.8
54133	Engineering services	55	D	D	D	f	D	D
541330	Engineering services	55	D	D	D	f	D	D
54138	Testing laboratories	3	D	D	D	b	D	D
541380	Testing laboratories	3	D	D	D	b	D	D
5414	Specialized design services	17	6 508	461	93	23	61.5	.1
54141	Interior design services	14	6 160	361	61	17	61.8	.1
541410	Interior design services	14	6 160	361	61	17	61.8	.1
5415	Computer systems design & related services	48	72 222	30 253	6 525	705	2.6	1.8
54151	Computer systems design & related services	48	72 222	30 253	6 525	705	2.6	1.8
541511	Custom computer programming services	15	D	D	D	e	D	D
541512	Computer systems design services	25	42 083	15 820	3 145	334	1.8	2.4
5415121	Computer systems integrators	15	35 701	12 914	2 560	264	.7	.2
5415122	Computer systems consultants (except systems integrators)	10	6 382	2 906	585	70	8.2	14.9
5416	Management, scientific, & technical consulting services	39	D	D	D	c	D	D
54161	Management consulting services	30	D	D	D	c	D	D
5417	Scientific research & development services	8	7 570	2 207	467	52	20.8	–
5418	Advertising & related services	42	D	D	D	c	D	D
54181	Advertising agencies	16	13 794	4 030	873	111	6.9	1.0
541810	Advertising agencies	16	13 794	4 030	873	111	6.9	1.0
54182	Public relations agencies	14	5 607	2 822	574	41	36.6	12.6
541820	Public relations agencies	14	5 607	2 822	574	41	36.6	12.6
5419	Other professional, scientific, & technical services	22	D	D	D	c	D	D
54192	Photographic services	16	D	D	D	c	D	D
541921	Photographic studios, portrait	15	D	D	D	c	D	D
	MOODY, AL							
54	**Professional, scientific, & technical services**	**6**	**1 514**	**500**	**97**	**15**	**89.5**	**10.5**
541	Professional, scientific, & technical services	6	1 514	500	97	15	89.5	10.5
	MOULTON, AL							
54	**Professional, scientific, & technical services**	**20**	**2 624**	**491**	**124**	**32**	**87.0**	**5.6**
541	Professional, scientific, & technical services	20	2 624	491	124	32	87.0	5.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOUNTAIN BROOK, AL							
54	**Professional, scientific, & technical services**	**112**	**50 259**	**17 993**	**3 739**	**527**	**44.7**	**7.6**
541	Professional, scientific, & technical services	112	50 259	17 993	3 739	527	44.7	7.6
5411	Legal services	36	9 438	3 143	563	98	52.9	4.1
54111	Offices of lawyers	35	D	D	D	b	D	D
541110	Offices of lawyers	35	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	6 409	2 771	551	63	34.8	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	6 409	2 771	551	63	34.8	9.4
541211	Offices of certified public accountants	11	5 212	2 322	503	51	37.9	4.3
541219	Other accounting services	6	1 197	449	48	12	21.4	31.5
5413	Architectural, engineering, & related services	17	4 506	1 625	317	46	52.2	20.2
5414	Specialized design services	13	5 379	754	155	24	38.4	–
54141	Interior design services	12	D	D	D	a	D	D
541410	Interior design services	12	D	D	D	a	D	D
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	4 052	2 621	551	60	52.8	47.2
54161	Management consulting services	10	3 114	2 281	468	45	56.0	44.0
5418	Advertising & related services	9	15 148	5 514	1 285	188	54.5	.2
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	MUSCLE SHOALS, AL							
54	**Professional, scientific, & technical services**	**19**	**2 612**	**775**	**208**	**39**	**62.8**	**2.1**
541	Professional, scientific, & technical services	19	2 612	775	208	39	62.8	2.1
	NORTHPORT, AL							
54	**Professional, scientific, & technical services**	**31**	**8 714**	**3 179**	**737**	**118**	**47.9**	**3.1**
541	Professional, scientific, & technical services	31	8 714	3 179	737	118	47.9	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	ONEONTA, AL							
54	**Professional, scientific, & technical services**	**18**	**5 762**	**2 325**	**540**	**85**	**54.7**	**5.5**
541	Professional, scientific, & technical services	18	5 762	2 325	540	85	54.7	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
	OPELIKA, AL							
54	**Professional, scientific, & technical services**	**51**	**14 984**	**3 911**	**888**	**199**	**47.5**	**6.0**
541	Professional, scientific, & technical services	51	14 984	3 911	888	199	47.5	6.0
5411	Legal services	17	7 763	1 288	266	58	51.5	1.2
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	4 049	1 565	379	88	49.2	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	4 049	1 565	379	88	49.2	.2
541219	Other accounting services	7	D	D	D	b	D	D
	OPP, AL							
54	**Professional, scientific, & technical services**	**12**	**2 347**	**766**	**178**	**42**	**27.0**	**46.7**
541	Professional, scientific, & technical services	12	2 347	766	178	42	27.0	46.7
	ORANGE BEACH, AL							
54	**Professional, scientific, & technical services**	**9**	**6 337**	**2 888**	**651**	**74**	**8.8**	**8.7**
541	Professional, scientific, & technical services	9	6 337	2 888	651	74	8.8	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
541219	Other accounting services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
	OXFORD, AL *							
54	**Professional, scientific, & technical services**	**9**	**2 583**	**602**	**152**	**27**	**24.2**	**.5**
541	Professional, scientific, & technical services	9	2 583	602	152	27	24.2	.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OXFORD, AL (CALHOUN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**9**	**2 583**	**602**	**152**	**27**	**24.2**	**.5**
541	Professional, scientific, & technical services	9	2 583	602	152	27	24.2	.5
	OZARK, AL							
54	**Professional, scientific, & technical services**	**25**	**5 015**	**1 090**	**277**	**64**	**84.8**	**–**
541	Professional, scientific, & technical services	25	5 015	1 090	277	64	84.8	–
5411	Legal services	12	3 069	413	104	23	90.2	–
54111	Offices of lawyers	12	3 069	413	104	23	90.2	–
541110	Offices of lawyers	12	3 069	413	104	23	90.2	–
5411101	Offices of lawyers (except legal aid societies)	12	3 069	413	104	23	90.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 151	422	110	28	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 151	422	110	28	100.0	–
	PELHAM, AL							
54	**Professional, scientific, & technical services**	**82**	**65 824**	**23 489**	**5 518**	**642**	**32.3**	**10.2**
541	Professional, scientific, & technical services	82	65 824	23 489	5 518	642	32.3	10.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 632	724	185	42	41.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 632	724	185	42	41.7	–
5413	Architectural, engineering, & related services	23	18 886	7 490	1 274	175	34.5	2.9
54133	Engineering services	18	15 383	5 734	1 074	133	42.4	2.2
541330	Engineering services	18	15 383	5 734	1 074	133	42.4	2.2
5415	Computer systems design & related services	13	30 654	12 056	3 375	294	28.0	.1
54151	Computer systems design & related services	13	30 654	12 056	3 375	294	28.0	.1
541512	Computer systems design services	7	29 496	11 644	3 336	288	26.7	.1
5415121	Computer systems integrators	4	29 391	11 610	3 333	287	26.5	–
5418	Advertising & related services	10	9 887	1 463	286	59	33.9	61.2
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	PELL CITY, AL							
54	**Professional, scientific, & technical services**	**29**	**5 302**	**1 955**	**403**	**96**	**44.4**	**17.5**
541	Professional, scientific, & technical services	29	5 302	1 955	403	96	44.4	17.5
5413	Architectural, engineering, & related services	6	2 281	851	191	27	26.7	30.4
	PHENIX CITY, AL *							
54	**Professional, scientific, & technical services**	**38**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	38	D	D	D	c	D	D
5411	Legal services	24	7 515	1 680	515	71	67.0	11.0
54111	Offices of lawyers	24	7 515	1 680	515	71	67.0	11.0
541110	Offices of lawyers	24	7 515	1 680	515	71	67.0	11.0
5411101	Offices of lawyers (except legal aid societies)	24	7 515	1 680	515	71	67.0	11.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	PHENIX CITY, AL (RUSSELL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**38**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	38	D	D	D	c	D	D
5411	Legal services	24	7 515	1 680	515	71	67.0	11.0
54111	Offices of lawyers	24	7 515	1 680	515	71	67.0	11.0
541110	Offices of lawyers	24	7 515	1 680	515	71	67.0	11.0
5411101	Offices of lawyers (except legal aid societies)	24	7 515	1 680	515	71	67.0	11.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	PIEDMONT, AL *							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	PIEDMONT, AL (CALHOUN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	PLEASANT GROVE, AL							
54	**Professional, scientific, & technical services**	**4**	**354**	**227**	**51**	**7**	**53.7**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PRATTVILLE, AL *							
54	**Professional, scientific, & technical services**	**37**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	37	D	D	D	c	D	D
5411	Legal services	16	7 007	1 416	278	64	30.7	–
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 849	836	202	50	28.7	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 849	836	202	50	28.7	11.2
5413	Architectural, engineering, & related services	7	3 949	776	156	21	98.9	1.1
	PRATTVILLE, AL (AUTAUGA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**37**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	37	D	D	D	c	D	D
5411	Legal services	16	7 007	1 416	278	64	30.7	–
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 849	836	202	50	28.7	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 849	836	202	50	28.7	11.2
5413	Architectural, engineering, & related services	7	3 949	776	156	21	98.9	1.1
	PRICHARD, AL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	RAINBOW CITY, AL							
54	**Professional, scientific, & technical services**	**8**	**2 872**	**545**	**169**	**115**	**10.2**	**1.6**
541	Professional, scientific, & technical services	8	2 872	545	169	115	10.2	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	RAINSVILLE, AL							
54	**Professional, scientific, & technical services**	**10**	**1 453**	**344**	**83**	**30**	**73.2**	**–**
541	Professional, scientific, & technical services	10	1 453	344	83	30	73.2	–
	RED BAY, AL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	ROANOKE, AL							
54	**Professional, scientific, & technical services**	**10**	**1 753**	**682**	**144**	**27**	**13.8**	**57.7**
541	Professional, scientific, & technical services	10	1 753	682	144	27	13.8	57.7
	ROBERTSDALE, AL							
54	**Professional, scientific, & technical services**	**3**	**731**	**442**	**290**	**14**	**D**	**–**
	RUSSELLVILLE, AL							
54	**Professional, scientific, & technical services**	**16**	**3 002**	**783**	**197**	**53**	**77.2**	**5.6**
541	Professional, scientific, & technical services	16	3 002	783	197	53	77.2	5.6
	SARALAND, AL							
54	**Professional, scientific, & technical services**	**18**	**4 592**	**1 865**	**355**	**87**	**30.5**	**15.8**
541	Professional, scientific, & technical services	18	4 592	1 865	355	87	30.5	15.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 320	563	61	23	6.4	55.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 320	563	61	23	6.4	55.0
5413	Architectural, engineering, & related services	3	1 922	931	218	45	D	–
	SATSUMA, AL							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SCOTTSBORO, AL							
54	**Professional, scientific, & technical services**	**36**	**11 329**	**4 455**	**971**	**147**	**38.7**	**45.4**
541	Professional, scientific, & technical services	36	11 329	4 455	971	147	38.7	45.4
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 547	694	205	42	36.1	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 547	694	205	42	36.1	9.4
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	SELMA, AL							
54	**Professional, scientific, & technical services**	**39**	**14 115**	**6 350**	**1 372**	**335**	**51.9**	**30.0**
541	Professional, scientific, & technical services	39	14 115	6 350	1 372	335	51.9	30.0
5411	Legal services	17	5 984	2 135	470	77	37.9	40.1
54111	Offices of lawyers	17	5 984	2 135	470	77	37.9	40.1
541110	Offices of lawyers	17	5 984	2 135	470	77	37.9	40.1
5411101	Offices of lawyers (except legal aid societies)	17	5 984	2 135	470	77	37.9	40.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 830	1 236	321	71	58.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 830	1 236	321	71	58.9	–
5416	Management, scientific, & technical consulting services	3	D	D	D	c	D	D
54161	Management consulting services	3	D	D	D	c	D	D
	SHEFFIELD, AL							
54	**Professional, scientific, & technical services**	**18**	**3 978**	**1 589**	**435**	**72**	**72.8**	**.4**
541	Professional, scientific, & technical services	18	3 978	1 589	435	72	72.8	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	943	467	104	18	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	943	467	104	18	100.0	–
	SOUTHSIDE, AL *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SOUTHSIDE, AL (ETOWAH COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SPANISH FORT, AL *							
54	**Professional, scientific, & technical services**	**5**	**1 380**	**351**	**76**	**14**	**82.8**	**–**
541	Professional, scientific, & technical services	5	1 380	351	76	14	82.8	–
	SUMITON, AL *							
54	**Professional, scientific, & technical services**	**6**	**501**	**96**	**26**	**11**	**48.1**	**6.8**
	SUMITON, AL (WALKER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**501**	**96**	**26**	**11**	**48.1**	**6.8**
	SYLACAUGA, AL							
54	**Professional, scientific, & technical services**	**24**	**5 167**	**1 224**	**312**	**81**	**31.4**	**.8**
541	Professional, scientific, & technical services	24	5 167	1 224	312	81	31.4	.8
5411	Legal services	11	3 317	480	111	27	29.5	–
54111	Offices of lawyers	11	3 317	480	111	27	29.5	–
541110	Offices of lawyers	11	3 317	480	111	27	29.5	–
5411101	Offices of lawyers (except legal aid societies)	11	3 317	480	111	27	29.5	–
	TALLADEGA, AL							
54	**Professional, scientific, & technical services**	**21**	**5 358**	**2 325**	**477**	**74**	**66.6**	**–**
541	Professional, scientific, & technical services	21	5 358	2 325	477	74	66.6	–
5411	Legal services	14	4 095	1 650	359	55	70.9	–
54111	Offices of lawyers	14	4 095	1 650	359	55	70.9	–
541110	Offices of lawyers	14	4 095	1 650	359	55	70.9	–
5411101	Offices of lawyers (except legal aid societies)	14	4 095	1 650	359	55	70.9	–
	TALLASSEE, AL *							
54	**Professional, scientific, & technical services**	**11**	**2 294**	**1 185**	**102**	**34**	**30.2**	**–**
541	Professional, scientific, & technical services	11	2 294	1 185	102	34	30.2	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TALLASSEE, AL (ELMORE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	TALLASSEE, AL (TALLAPOOSA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	TARRANT, AL							
54	**Professional, scientific, & technical services**	**13**	**2 522**	**975**	**252**	**57**	**67.9**	**32.1**
541	Professional, scientific, & technical services	13	2 522	975	252	57	67.9	32.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 036	408	114	22	69.3	30.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 036	408	114	22	69.3	30.7
	THOMASVILLE, AL							
54	**Professional, scientific, & technical services**	**5**	**628**	**107**	**37**	**15**	**100.0**	**–**
	TROY, AL							
54	**Professional, scientific, & technical services**	**21**	**4 905**	**1 872**	**426**	**92**	**57.4**	**9.5**
541	Professional, scientific, & technical services	21	4 905	1 872	426	92	57.4	9.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	TRUSSVILLE, AL *							
54	**Professional, scientific, & technical services**	**27**	**5 830**	**2 389**	**437**	**67**	**66.5**	**.8**
541	Professional, scientific, & technical services	27	5 830	2 389	437	67	66.5	.8
5413	Architectural, engineering, & related services	7	3 291	1 646	293	36	64.5	1.3
	TRUSSVILLE, AL (JEFFERSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**27**	**5 830**	**2 389**	**437**	**67**	**66.5**	**.8**
541	Professional, scientific, & technical services	27	5 830	2 389	437	67	66.5	.8
5413	Architectural, engineering, & related services	7	3 291	1 646	293	36	64.5	1.3
	TUSCALOOSA, AL							
54	**Professional, scientific, & technical services**	**210**	**107 567**	**44 230**	**9 597**	**1 556**	**29.2**	**7.6**
541	Professional, scientific, & technical services	210	107 567	44 230	9 597	1 556	29.2	7.6
5411	Legal services	85	40 555	15 430	3 650	549	36.5	5.1
54111	Offices of lawyers	80	38 459	14 556	3 456	508	33.9	5.3
541110	Offices of lawyers	80	38 459	14 556	3 456	508	33.9	5.3
5411101	Offices of lawyers (except legal aid societies)	80	38 459	14 556	3 456	508	33.9	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	20 794	9 679	2 249	369	26.9	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	20 794	9 679	2 249	369	26.9	10.3
541211	Offices of certified public accountants	26	17 882	8 655	1 935	241	22.1	10.1
541213	Tax return preparation services	4	D	D	D	b	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	22 840	11 421	2 197	352	25.0	6.0
54133	Engineering services	18	11 940	6 920	1 350	192	30.7	11.5
541330	Engineering services	18	11 940	6 920	1 350	192	30.7	11.5
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5414	Specialized design services	7	1 464	233	47	21	26.6	13.2
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	20	D	D	D	c	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	TUSCUMBIA, AL							
54	**Professional, scientific, & technical services**	**28**	**8 523**	**2 355**	**470**	**80**	**76.9**	**.8**
541	Professional, scientific, & technical services	28	8 523	2 355	470	80	76.9	.8
5411	Legal services	22	7 820	2 170	439	69	74.8	.9
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TUSKEGEE, AL							
54	**Professional, scientific, & technical services**	**16**	**5 009**	**2 374**	**830**	**51**	**24.2**	**15.1**
541	Professional, scientific, & technical services	16	5 009	2 374	830	51	24.2	15.1
5411	Legal services	10	4 299	2 227	791	38	11.6	17.5
54111	Offices of lawyers	10	4 299	2 227	791	38	11.6	17.5
541110	Offices of lawyers	10	4 299	2 227	791	38	11.6	17.5
5411101	Offices of lawyers (except legal aid societies)	10	4 299	2 227	791	38	11.6	17.5
	UNION SPRINGS, AL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
5411	Legal services	3	D	D	D	a	D	D
54111	Offices of lawyers	3	D	D	D	a	D	D
541110	Offices of lawyers	3	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies)	3	D	D	D	a	D	D
	VALLEY, AL							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
	VESTAVIA HILLS, AL *							
54	**Professional, scientific, & technical services**	**79**	**34 836**	**15 868**	**2 799**	**373**	**34.4**	**7.4**
541	Professional, scientific, & technical services	79	34 836	15 868	2 799	373	34.4	7.4
5411	Legal services	18	5 182	2 370	428	61	36.1	17.9
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	4 483	1 810	443	66	37.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	4 483	1 810	443	66	37.2	–
541211	Offices of certified public accountants	6	4 058	1 672	403	56	36.5	–
5413	Architectural, engineering, & related services	18	10 625	5 879	1 160	130	49.8	1.5
5414	Specialized design services	7	1 649	252	65	21	30.7	12.4
5416	Management, scientific, & technical consulting services	11	6 305	3 310	160	18	32.0	4.5
54161	Management consulting services	9	D	D	D	a	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	VESTAVIA HILLS, AL (JEFFERSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**78**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	78	D	D	D	e	D	D
5411	Legal services	18	5 182	2 370	428	61	36.1	17.9
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	4 483	1 810	443	66	37.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	4 483	1 810	443	66	37.2	–
541211	Offices of certified public accountants	6	4 058	1 672	403	56	36.5	–
5413	Architectural, engineering, & related services	18	10 625	5 879	1 160	130	49.8	1.5
5414	Specialized design services	7	1 649	252	65	21	30.7	12.4
5418	Advertising & related services	2	D	D	D	a	D	D
	VESTAVIA HILLS, AL (SHELBY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D
	WARRIOR, AL							
54	**Professional, scientific, & technical services**	**3**	**340**	**111**	**21**	**8**	**100.0**	**–**
	WEAVER, AL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WETUMPKA, AL							
54	**Professional, scientific, & technical services**	**22**	**6 134**	**1 764**	**420**	**83**	**41.2**	**18.3**
541	Professional, scientific, & technical services	22	6 134	1 764	420	83	41.2	18.3
5411	Legal services	11	3 665	733	215	33	44.7	29.1
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 603	742	152	36	35.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 603	742	152	36	35.7	–
	WINFIELD, AL *							
54	**Professional, scientific, & technical services**	**7**	**747**	**255**	**53**	**18**	**72.7**	**27.3**
	WINFIELD, AL (FAYETTE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	WINFIELD, AL (MARION COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	YORK, AL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF AUTAUGA COUNTY, AL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BALDWIN COUNTY, AL							
54	**Professional, scientific, & technical services**	**62**	**18 018**	**7 147**	**1 513**	**254**	**41.2**	**8.4**
541	Professional, scientific, & technical services	62	18 018	7 147	1 513	254	41.2	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
5414	Specialized design services	5	1 642	252	59	26	67.8	–
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
54161	Management consulting services	9	D	D	D	b	D	D
	BALANCE OF BARBOUR COUNTY, AL							
54	**Professional, scientific, & technical services**	**8**	**896**	**176**	**32**	**12**	**60.9**	**–**
541	Professional, scientific, & technical services	8	896	176	32	12	60.9	–
	BALANCE OF BIBB COUNTY, AL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	BALANCE OF BLOUNT COUNTY, AL							
54	**Professional, scientific, & technical services**	**16**	**2 578**	**1 247**	**279**	**52**	**64.0**	**36.0**
541	Professional, scientific, & technical services	16	2 578	1 247	279	52	64.0	36.0
	BALANCE OF BUTLER COUNTY, AL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CALHOUN COUNTY, AL							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D
	BALANCE OF CHAMBERS COUNTY, AL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CHEROKEE COUNTY, AL							
54	**Professional, scientific, & technical services**	**3**	**186**	**37**	**8**	**5**	**D**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CHILTON COUNTY, AL							
54	**Professional, scientific, & technical services**	**4**	**378**	**123**	**30**	**7**	**25.9**	**74.1**
	BALANCE OF CHOCTAW COUNTY, AL							
54	**Professional, scientific, & technical services**	**21**	**4 592**	**756**	**190**	**68**	**81.6**	**16.6**
541	Professional, scientific, & technical services	21	4 592	756	190	68	81.6	16.6
5411	Legal services	12	3 733	589	140	40	78.2	20.1
54111	Offices of lawyers	12	3 733	589	140	40	78.2	20.1
541110	Offices of lawyers	12	3 733	589	140	40	78.2	20.1
5411101	Offices of lawyers (except legal aid societies)	12	3 733	589	140	40	78.2	20.1
	BALANCE OF CLARKE COUNTY, AL							
54	**Professional, scientific, & technical services**	**12**	**4 270**	**461**	**109**	**39**	**23.7**	**1.0**
541	Professional, scientific, & technical services	12	4 270	461	109	39	23.7	1.0
5411	Legal services	6	D	D	D	b	D	D
54111	Offices of lawyers	6	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	b	D	D
	BALANCE OF CLAY COUNTY, AL							
54	**Professional, scientific, & technical services**	**9**	**777**	**177**	**53**	**26**	**84.0**	**–**
	BALANCE OF CLEBURNE COUNTY, AL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF COLBERT COUNTY, AL							
54	**Professional, scientific, & technical services**	**12**	**2 240**	**618**	**151**	**32**	**63.3**	**10.5**
541	Professional, scientific, & technical services	12	2 240	618	151	32	63.3	10.5
	BALANCE OF CONECUH COUNTY, AL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF COOSA COUNTY, AL							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF COVINGTON COUNTY, AL							
54	**Professional, scientific, & technical services**	**4**	**294**	**89**	**13**	**5**	**6.5**	**63.9**
	BALANCE OF CRENSHAW COUNTY, AL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CULLMAN COUNTY, AL							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
	BALANCE OF DALE COUNTY, AL							
54	**Professional, scientific, & technical services**	**14**	**4 785**	**1 814**	**482**	**82**	**11.1**	**.5**
541	Professional, scientific, & technical services	14	4 785	1 814	482	82	11.1	.5
	BALANCE OF DALLAS COUNTY, AL							
54	**Professional, scientific, & technical services**	**11**	**1 777**	**813**	**151**	**20**	**64.1**	**4.1**
541	Professional, scientific, & technical services	11	1 777	813	151	20	64.1	4.1
	BALANCE OF DEKALB COUNTY, AL							
54	**Professional, scientific, & technical services**	**13**	**2 537**	**723**	**172**	**48**	**93.7**	**.4**
541	Professional, scientific, & technical services	13	2 537	723	172	48	93.7	.4
	BALANCE OF ELMORE COUNTY, AL							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ESCAMBIA COUNTY, AL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ETOWAH COUNTY, AL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FRANKLIN COUNTY, AL							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GENEVA COUNTY, AL							
54	**Professional, scientific, & technical services**	**9**	**2 090**	**427**	**49**	**15**	**59.3**	**22.2**
541	Professional, scientific, & technical services	9	2 090	427	49	15	59.3	22.2
	BALANCE OF GREENE COUNTY, AL							
54	**Professional, scientific, & technical services**	**6**	**693**	**203**	**56**	**17**	**97.3**	**2.7**
	BALANCE OF HALE COUNTY, AL							
54	**Professional, scientific, & technical services**	**4**	**319**	**60**	**14**	**6**	**70.5**	**–**
	BALANCE OF HENRY COUNTY, AL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HOUSTON COUNTY, AL							
54	**Professional, scientific, & technical services**	**9**	**2 132**	**297**	**66**	**24**	**79.4**	**20.6**
541	Professional, scientific, & technical services	9	2 132	297	66	24	79.4	20.6
	BALANCE OF JACKSON COUNTY, AL							
54	**Professional, scientific, & technical services**	**13**	**6 123**	**1 313**	**276**	**66**	**96.1**	**2.2**
541	Professional, scientific, & technical services	13	6 123	1 313	276	66	96.1	2.2
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	BALANCE OF JEFFERSON COUNTY, AL							
54	**Professional, scientific, & technical services**	**200**	**227 493**	**109 148**	**26 270**	**2 216**	**13.3**	**22.4**
541	Professional, scientific, & technical services	200	227 493	109 148	26 270	2 216	13.3	22.4
5411	Legal services	31	D	D	D	c	D	D
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	19 824	11 731	2 197	246	26.5	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	19 824	11 731	2 197	246	26.5	2.5
541211	Offices of certified public accountants	25	18 825	11 559	2 151	226	23.2	2.1
5413	Architectural, engineering, & related services	43	D	D	D	f	D	D
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	27	D	D	D	f	D	D
541330	Engineering services	27	D	D	D	f	D	D
54134	Drafting services	4	D	D	D	b	D	D
541340	Drafting services	4	D	D	D	b	D	D
5414	Specialized design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	30	D	D	D	f	D	D
54151	Computer systems design & related services	30	D	D	D	f	D	D
541511	Custom computer programming services	15	D	D	D	f	D	D
541512	Computer systems design services	12	11 968	5 516	1 188	115	6.7	.3
541519	Other computer related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	22	D	D	D	b	D	D
54161	Management consulting services	17	5 222	1 522	447	62	63.7	10.5
5418	Advertising & related services	12	10 027	3 638	858	183	9.5	35.1
54189	Other services related to advertising	5	1 466	201	23	5	48.6	27.6
541890	Other services related to advertising	5	1 466	201	23	5	48.6	27.6
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	6	1 861	399	95	47	22.3	25.7

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LAMAR COUNTY, AL							
54	**Professional, scientific, & technical services**	**12**	**1 685**	**609**	**134**	**40**	**49.6**	**39.1**
541	Professional, scientific, & technical services	12	1 685	609	134	40	49.6	39.1
	BALANCE OF LAUDERDALE COUNTY, AL							
54	**Professional, scientific, & technical services**	**12**	**1 031**	**311**	**70**	**22**	**41.5**	**4.5**
541	Professional, scientific, & technical services	12	1 031	311	70	22	41.5	4.5
	BALANCE OF LAWRENCE COUNTY, AL							
54	**Professional, scientific, & technical services**	**4**	**350**	**97**	**21**	**3**	**91.7**	**8.3**
	BALANCE OF LEE COUNTY, AL							
54	**Professional, scientific, & technical services**	**15**	**3 579**	**737**	**144**	**50**	**71.9**	**9.2**
541	Professional, scientific, & technical services	15	3 579	737	144	50	71.9	9.2
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	BALANCE OF LIMESTONE COUNTY, AL							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	BALANCE OF LOWNDES COUNTY, AL							
54	**Professional, scientific, & technical services**	**7**	**3 917**	**1 233**	**415**	**38**	**61.7**	**19.5**
541	Professional, scientific, & technical services	7	3 917	1 233	415	38	61.7	19.5
5411	Legal services	5	D	D	D	b	D	D
54111	Offices of lawyers	5	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	5	D	D	D	b	D	D
	BALANCE OF MACON COUNTY, AL							
54	**Professional, scientific, & technical services**	**3**	**811**	**361**	**88**	**14**	**D**	**–**
	BALANCE OF MADISON COUNTY, AL							
54	**Professional, scientific, & technical services**	**55**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	55	D	D	D	e	D	D
5413	Architectural, engineering, & related services	20	8 672	3 273	790	92	23.1	1.9
5415	Computer systems design & related services	15	23 385	13 623	3 218	278	7.1	.5
54151	Computer systems design & related services	15	23 385	13 623	3 218	278	7.1	.5
541511	Custom computer programming services	5	D	D	D	b	D	D
541512	Computer systems design services	7	D	D	D	c	D	D
	BALANCE OF MARENGO COUNTY, AL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MARION COUNTY, AL							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MARSHALL COUNTY, AL							
54	**Professional, scientific, & technical services**	**14**	**2 096**	**539**	**123**	**39**	**79.4**	**–**
541	Professional, scientific, & technical services	14	2 096	539	123	39	79.4	–
	BALANCE OF MOBILE COUNTY, AL							
54	**Professional, scientific, & technical services**	**64**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	64	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	9	3 756	1 864	437	110	42.8	–
541370	Surveying & mapping (except geophysical) services	9	3 756	1 864	437	110	42.8	–
5416	Management, scientific, & technical consulting services	7	D	D	D	b	D	D
	BALANCE OF MONROE COUNTY, AL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MONTGOMERY COUNTY, AL							
54	**Professional, scientific, & technical services**	**13**	**10 965**	**4 302**	**1 059**	**152**	**5.7**	**7.7**
541	Professional, scientific, & technical services	13	10 965	4 302	1 059	152	5.7	7.7
5415	Computer systems design & related services	5	9 657	3 735	924	125	1.6	–
54151	Computer systems design & related services	5	9 657	3 735	924	125	1.6	–
541511	Custom computer programming services	3	D	D	D	c	D	D
	BALANCE OF MORGAN COUNTY, AL							
54	**Professional, scientific, & technical services**	**13**	**5 695**	**1 953**	**463**	**75**	**50.3**	**.9**
541	Professional, scientific, & technical services	13	5 695	1 953	463	75	50.3	.9
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	BALANCE OF PERRY COUNTY, AL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PICKENS COUNTY, AL							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	BALANCE OF PIKE COUNTY, AL							
54	**Professional, scientific, & technical services**	**6**	**884**	**222**	**45**	**13**	**83.9**	**15.6**
541	Professional, scientific, & technical services	6	884	222	45	13	83.9	15.6
	BALANCE OF RANDOLPH COUNTY, AL							
54	**Professional, scientific, & technical services**	**6**	**471**	**185**	**40**	**9**	**53.9**	**5.3**
	BALANCE OF RUSSELL COUNTY, AL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ST. CLAIR COUNTY, AL							
54	**Professional, scientific, & technical services**	**32**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	32	D	D	D	b	D	D
	BALANCE OF SHELBY COUNTY, AL							
54	**Professional, scientific, & technical services**	**105**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	105	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	21 636	8 377	2 064	214	15.0	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	21 636	8 377	2 064	214	15.0	.1
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	D	D	D	c	D	D
54133	Engineering services	22	D	D	D	c	D	D
541330	Engineering services	22	D	D	D	c	D	D
5415	Computer systems design & related services	22	D	D	D	c	D	D
54151	Computer systems design & related services	22	D	D	D	c	D	D
541512	Computer systems design services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	4 490	1 320	323	48	62.5	.7
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	BALANCE OF SUMTER COUNTY, AL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF TALLADEGA COUNTY, AL							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BALANCE OF TALLAPOOSA COUNTY, AL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF TUSCALOOSA COUNTY, AL							
54	**Professional, scientific, & technical services**	**16**	**17 708**	**4 205**	**720**	**59**	**8.9**	**9.0**
541	Professional, scientific, & technical services	16	17 708	4 205	720	59	8.9	9.0
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
541613	Marketing consulting services	1	D	D	D	b	D	D
	BALANCE OF WALKER COUNTY, AL							
54	**Professional, scientific, & technical services**	**9**	**592**	**152**	**31**	**12**	**93.6**	**6.4**
	BALANCE OF WASHINGTON COUNTY, AL							
54	**Professional, scientific, & technical services**	**11**	**3 112**	**1 753**	**964**	**39**	**33.8**	**2.6**
541	Professional, scientific, & technical services	11	3 112	1 753	964	39	33.8	2.6
	BALANCE OF WILCOX COUNTY, AL							
54	**Professional, scientific, & technical services**	**8**	**1 011**	**148**	**37**	**13**	**57.2**	**18.1**
541	Professional, scientific, & technical services	8	1 011	148	37	13	57.2	18.1
	BALANCE OF WINSTON COUNTY, AL							
54	**Professional, scientific, & technical services**	**13**	**1 719**	**680**	**141**	**23**	**64.7**	**35.3**
541	Professional, scientific, & technical services	13	1 719	680	141	23	64.7	35.3

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

ALABAMA

Arab is in Cullman and Marshall Counties.

Birmingham is in Jefferson and Shelby Counties.

Boaz is in Etowah and Marshall Counties.

Childersburg is in Shelby and Talladega Counties.

Decatur is in Limestone and Morgan Counties.

Dothan is in Dale, Henry, and Houston Counties.

Enterprise is in Coffee and Dale Counties.

Glencoe is in Calhoun and Etowah Counties.

Haleyville is in Marion and Winston Counties.

Hoover is in Jefferson and Shelby Counties.

Huntsville is in Limestone and Madison Counties.

Leeds is in Jefferson, St. Clair, and Shelby Counties.

Madison is in Limestone and Madison Counties.

Oxford is in Calhoun and Talladega Counties.

Phenix City is in Lee and Russell Counties.

Piedmont is in Calhoun and Cherokee Counties.

Prattville is in Autauga and Elmore Counties.

Southside is in Calhoun and Etowah Counties.

Spanish Fort was incorporated in July 1993.

Sumiton is in Jefferson and Walker Counties.

Tallassee is in Elmore and Tallapoosa Counties.

Trussville is in Jefferson and St. Clair Counties; it annexed into St. Clair County in May 1992.

Vestavia Hills is in Jefferson and Shelby Counties.

Winfield is in Fayette and Marion Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

ALABAMA

Anniston, AL MSA

Calhoun County, AL

Birmingham, AL MSA

Blount County, AL

Jefferson County, AL

St. Clair County, AL

Shelby County, AL

Columbus, GA—AL MSA

Russell County, AL

Chattahoochee County, GA

Harris County, GA

Muscogee County, GA

Decatur, AL MSA

Lawrence County, AL

Morgan County, AL

Dothan, AL MSA

Dale County, AL

Houston County, AL

Florence, AL MSA

Colbert County, AL

Lauderdale County, AL

Gadsden, AL MSA

Etowah County, AL

Huntsville, AL MSA

Limestone County, AL

Mobile, AL MSA

Baldwin County, AL

Mobile County, AL

Montgomery, AL MSA

Autauga County, AL

Elmore County, AL

Montgomery County, AL

Tuscaloosa, AL MSA

Tuscaloosa County, AL

U.S. Census Bureau, 1997 Economic Census

Arkansas

1997

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ARKANSAS							
54	**Professional, scientific, & technical services**	**4 125**	**1 825 804**	**719 585**	**161 903**	**23 094**	**29.1**	**9.0**
541	Professional, scientific, & technical services	4 125	1 825 804	719 585	161 903	23 094	29.1	9.0
5411	Legal services	1 491	496 976	178 204	36 620	5 608	35.8	8.5
54111	Offices of lawyers	1 344	446 673	156 664	31 851	4 710	37.8	8.0
541110	Offices of lawyers	1 344	446 673	156 664	31 851	4 710	37.8	8.0
5411101	Offices of lawyers (except legal aid societies)	1 344	446 673	156 664	31 851	4 710	37.8	8.0
54119	Other legal services	147	50 303	21 540	4 769	898	17.9	13.3
541191	Title abstract & settlement offices	143	50 107	21 462	4 747	890	17.9	13.2
541199	All other legal services	4	196	78	22	8	16.8	21.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	946	241 824	100 367	22 854	5 165	43.1	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	946	241 824	100 367	22 854	5 165	43.1	7.0
541211	Offices of certified public accountants	522	163 589	65 953	14 377	2 338	41.9	6.0
541213	Tax return preparation services	174	22 827	6 177	2 673	1 264	43.7	4.0
541214	Payroll services	25	28 223	17 504	2 954	873	17.2	11.8
541219	Other accounting services	225	27 185	10 733	2 850	690	76.9	10.3
5413	Architectural, engineering, & related services	590	321 663	141 026	32 125	4 303	33.0	7.8
54131	Architectural services	147	80 119	29 606	6 263	811	29.7	3.5
541310	Architectural services	147	80 119	29 606	6 263	811	29.7	3.5
54133	Engineering services	254	174 937	82 051	18 304	2 293	38.1	10.0
541330	Engineering services	254	174 937	82 051	18 304	2 293	38.1	10.0
54134	Drafting services	15	6 816	4 692	2 087	151	17.7	.6
541340	Drafting services	15	6 816	4 692	2 087	151	17.7	.6
54135	Building inspection services	14	D	D	D	b	D	D
541350	Building inspection services	14	D	D	D	b	D	D
54136	Geophysical surveying & mapping services	3	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	106	16 943	7 500	1 737	399	53.6	8.9
541370	Surveying & mapping (except geophysical) services	106	16 943	7 500	1 737	399	53.6	8.9
54138	Testing laboratories	51	38 884	15 687	3 348	524	10.3	6.3
541380	Testing laboratories	51	38 884	15 687	3 348	524	10.3	6.3
5414	Specialized design services	91	32 490	6 637	1 501	316	31.6	10.4
54141	Interior design services	35	D	D	D	c	D	D
541410	Interior design services	35	D	D	D	c	D	D
54142	Industrial design services	5	D	D	D	b	D	D
541420	Industrial design services	5	D	D	D	b	D	D
54143	Graphic design services	49	14 557	3 813	863	164	31.2	4.4
541430	Graphic design services	49	14 557	3 813	863	164	31.2	4.4
5414301	Graphic design services (except commercial art & medical artists)	40	12 180	3 029	664	132	36.9	4.2
5414302	Commercial art	9	2 377	784	199	32	2.3	5.6
54149	Other specialized design services	2	D	D	D	a	D	D
541490	Other specialized design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	241	316 449	165 659	37 644	3 010	19.0	13.6
54151	Computer systems design & related services	241	316 449	165 659	37 644	3 010	19.0	13.6
541511	Custom computer programming services	113	D	D	D	f	D	D
541512	Computer systems design services	97	67 311	17 451	3 593	447	48.1	10.3
5415121	Computer systems integrators	44	40 840	9 930	2 509	324	55.0	–
5415122	Computer systems consultants (except systems integrators)	53	26 471	7 521	1 084	123	37.3	26.2
541513	Computer facilities management services	12	D	D	D	g	D	D
541519	Other computer related services	19	3 454	1 173	226	41	62.0	34.2
5416	Management, scientific, & technical consulting services	339	158 306	57 024	14 802	1 627	22.6	11.3
54161	Management consulting services	231	122 400	43 141	11 359	1 082	20.6	7.3
541611	Administrative management & general management consulting service	109	90 137	30 999	8 978	733	14.7	7.3
541612	Human resources & executive search consulting services	39	7 498	3 959	636	122	57.7	6.8
5416121	Actuarial consulting	2	D	D	D	a	D	D
5416122	Executive placement services	22	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	15	1 410	654	122	32	62.3	16.2
541613	Marketing consulting services	50	13 869	3 192	715	88	48.2	5.6
541614	Process, physical distribution, & logistics consulting services	16	7 310	4 107	907	106	4.8	–
541618	Other management consulting services	17	3 586	884	123	33	15.2	28.6
54162	Environmental consulting services	45	26 841	9 877	2 686	432	19.5	32.0
541620	Environmental consulting services	45	26 841	9 877	2 686	432	19.5	32.0
54169	Other scientific & technical consulting services	63	9 065	4 006	757	113	58.2	5.1
541690	Other scientific & technical consulting services	63	9 065	4 006	757	113	58.2	5.1
5417	Scientific research & development services	20	17 341	9 520	2 299	323	2.4	9.5
54171	R&D in the physical, engineering, & life sciences	13	11 732	5 596	1 192	166	2.1	10.9
541710	R&D in the physical, engineering, & life sciences	13	11 732	5 596	1 192	166	2.1	10.9
5417101	R&D in the physical & engineering sciences	7	4 974	1 672	382	35	.5	9.5
5417102	Research & development in the life sciences	6	6 758	3 924	810	131	3.3	11.9
54172	Research & development in the social sciences & humanities	7	5 609	3 924	1 107	157	3.1	6.5
541720	R&D in the social sciences & humanities	7	5 609	3 924	1 107	157	3.1	6.5

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ARKANSAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	233	192 479	49 563	11 369	1 652	13.8	4.2
54181	Advertising agencies	85	52 381	22 782	5 146	585	10.6	.4
541810	Advertising agencies	85	52 381	22 782	5 146	585	10.6	.4
54182	Public relations agencies	19	4 906	1 402	291	56	66.4	9.7
541820	Public relations agencies	19	4 906	1 402	291	56	66.4	9.7
54183	Media buying services	3	D	D	D	a	D	D
541830	Media buying services	3	D	D	D	a	D	D
54184	Media representatives	13	6 825	2 664	606	181	20.7	23.1
541840	Media representatives	13	6 825	2 664	606	181	20.7	23.1
5418401	Radio & television advertising representatives	5	1 973	763	193	43	8.3	79.8
5418402	Publishers' advertising representatives	8	4 852	1 901	413	138	25.8	–
54185	Display advertising	27	15 394	3 254	726	131	13.5	8.3
541850	Display advertising	27	15 394	3 254	726	131	13.5	8.3
5418501	Display advertising (except outdoor)	3	848	125	36	8	–	51.7
5418502	Outdoor advertising services	24	14 546	3 129	690	123	14.2	5.8
54186	Direct mail advertising	19	40 203	9 949	2 289	378	12.9	4.8
541860	Direct mail advertising	19	40 203	9 949	2 289	378	12.9	4.8
54187	Advertising material distribution services	1	D	D	D	a	D	D
541870	Advertising material distribution services	1	D	D	D	a	D	D
54189	Other services related to advertising	66	71 264	8 966	2 196	312	12.3	2.0
541890	Other services related to advertising	66	71 264	8 966	2 196	312	12.3	2.0
5418901	Welcoming services	4	705	183	44	45	49.4	41.7
5418902	Advertising specialties goods distributor	26	D	D	D	b	D	D
5418903	Sign painting & lettering shop	26	D	D	D	b	D	D
5418909	All other advertising	10	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	174	48 276	11 585	2 689	1 090	23.0	11.1
54191	Marketing research & public opinion polling	12	15 382	4 089	922	508	9.6	11.4
541910	Marketing research & public opinion polling	12	15 382	4 089	922	508	9.6	11.4
54192	Photographic services	135	25 700	5 745	1 250	461	34.0	3.4
541921	Photographic studios, portrait	123	22 686	4 776	1 108	418	34.6	3.6
541922	Commercial photography	12	3 014	969	142	43	29.4	1.6
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	25	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	25	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	ARKANSAS								
54	**Professional, scientific, & technical services**	**29**	**52 416**	**50 386**	**13 759**	**3 350**	**413**	**4.4**	**1.2**
541	Professional, scientific, & technical services	29	52 416	50 386	13 759	3 350	413	4.4	1.2
5411	Legal services	15	4 927	5 040	3 006	646	107	7.3	8.7
54111	Offices of lawyers	15	4 927	5 040	3 006	646	107	7.3	8.7
541110	Offices of lawyers	15	4 927	5 040	3 006	646	107	7.3	8.7
5411102	Legal aid societies & similar legal services	15	4 927	5 040	3 006	646	107	7.3	8.7
5417	Scientific research & development services	14	47 489	45 346	10 753	2 704	306	4.1	.4
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	D	a	D	D
5417102	Research & development in the life sciences	5	D	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	5	D	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	5	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAYETTEVILLE–SPRINGDALE–ROGERS, AR MSA							
54	**Professional, scientific, & technical services**	**586**	**276 881**	**90 313**	**21 076**	**2 868**	**24.8**	**9.0**
541	Professional, scientific, & technical services	586	276 881	90 313	21 076	2 868	24.8	9.0
5411	Legal services	192	55 258	17 161	3 529	722	48.7	12.3
54111	Offices of lawyers	177	47 354	13 253	2 726	571	56.9	8.1
541110	Offices of lawyers	177	47 354	13 253	2 726	571	56.9	8.1
5411101	Offices of lawyers (except legal aid societies)	177	47 354	13 253	2 726	571	56.9	8.1
54119	Other legal services	15	7 904	3 908	803	151	–	37.3
541191	Title abstract & settlement offices	15	7 904	3 908	803	151	–	37.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	123	23 841	9 987	2 257	449	50.4	16.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	123	23 841	9 987	2 257	449	50.4	16.2
541211	Offices of certified public accountants	69	15 855	6 741	1 435	256	55.6	6.1
541213	Tax return preparation services	24	D	D	D	b	D	D
541219	Other accounting services	27	3 665	1 325	335	87	47.0	9.4
5413	Architectural, engineering, & related services	104	59 661	27 896	6 250	931	19.5	5.4
54131	Architectural services	27	11 842	4 172	939	147	25.7	2.4
541310	Architectural services	27	11 842	4 172	939	147	25.7	2.4
54133	Engineering services	51	38 283	19 893	4 562	644	19.3	5.4
541330	Engineering services	51	38 283	19 893	4 562	644	19.3	5.4
54138	Testing laboratories	12	7 476	3 239	614	107	3.5	4.2
541380	Testing laboratories	12	7 476	3 239	614	107	3.5	4.2
5414	Specialized design services	13	7 672	1 741	379	76	10.4	28.3
54143	Graphic design services	9	D	D	D	b	D	D
541430	Graphic design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	43	20 362	6 679	885	111	30.3	37.2
54151	Computer systems design & related services	43	20 362	6 679	885	111	30.3	37.2
541511	Custom computer programming services	18	D	D	D	b	D	D
541512	Computer systems design services	21	10 783	3 872	272	41	37.1	56.2
5415122	Computer systems consultants (except systems integrators)	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	62	41 333	14 674	4 963	203	20.8	2.1
54161	Management consulting services	51	38 962	13 869	4 783	160	18.8	2.3
541611	Administrative management & general management consulting service	21	31 687	11 582	4 338	109	12.6	2.2
5418	Advertising & related services	32	62 241	10 173	2 367	308	2.1	.6
54189	Other services related to advertising	13	D	D	D	c	D	D
541890	Other services related to advertising	13	D	D	D	c	D	D
5418909	All other advertising	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	FORT SMITH, AR–OK MSA							
54	**Professional, scientific, & technical services**	**309**	**134 681**	**49 084**	**10 510**	**2 182**	**44.0**	**11.3**
541	Professional, scientific, & technical services	309	134 681	49 084	10 510	2 182	44.0	11.3
5411	Legal services	104	37 140	10 265	1 833	367	56.7	5.0
54111	Offices of lawyers	97	33 490	8 797	1 517	302	60.2	5.6
541110	Offices of lawyers	97	33 490	8 797	1 517	302	60.2	5.6
5411101	Offices of lawyers (except legal aid societies)	97	33 490	8 797	1 517	302	60.2	5.6
54119	Other legal services	7	3 650	1 468	316	65	24.1	–
541191	Title abstract & settlement offices	7	3 650	1 468	316	65	24.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	70	30 319	15 946	2 926	791	34.9	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	70	30 319	15 946	2 926	791	34.9	5.7
541211	Offices of certified public accountants	35	15 496	5 202	1 201	190	54.7	9.6
541213	Tax return preparation services	22	D	D	D	b	D	D
541219	Other accounting services	11	1 190	422	118	23	80.4	19.6
5413	Architectural, engineering, & related services	45	28 856	8 507	1 958	286	72.7	.6
54131	Architectural services	11	4 519	1 821	462	57	45.6	1.0
541310	Architectural services	11	4 519	1 821	462	57	45.6	1.0
54133	Engineering services	21	20 502	4 886	1 084	153	86.3	.4
541330	Engineering services	21	20 502	4 886	1 084	153	86.3	.4
54137	Surveying & mapping (except geophysical) services	6	2 242	1 143	252	50	10.9	1.6
541370	Surveying & mapping (except geophysical) services	6	2 242	1 143	252	50	10.9	1.6
5415	Computer systems design & related services	16	8 325	2 068	858	158	21.7	59.0
54151	Computer systems design & related services	16	8 325	2 068	858	158	21.7	59.0
5416	Management, scientific, & technical consulting services	27	12 753	5 499	1 236	136	15.2	38.2
54161	Management consulting services	23	11 909	4 973	1 123	124	9.9	40.9
541611	Administrative management & general management consulting service	13	9 978	4 319	983	96	1.7	46.5
5418	Advertising & related services	20	8 923	2 617	618	102	15.5	12.1
5419	Other professional, scientific, & technical services	20	D	D	D	c	D	D
54192	Photographic services	13	2 388	482	105	43	47.1	14.7
541921	Photographic studios, portrait	12	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JONESBORO, AR MSA							
54	**Professional, scientific, & technical services**	**148**	**53 437**	**19 297**	**3 894**	**675**	**36.2**	**14.0**
541	Professional, scientific, & technical services	148	53 437	19 297	3 894	675	36.2	14.0
5411	Legal services	51	21 219	8 296	1 472	237	30.4	12.4
54111	Offices of lawyers	49	D	D	D	c	D	D
541110	Offices of lawyers	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	7 332	3 330	735	154	42.5	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	7 332	3 330	735	154	42.5	4.7
541211	Offices of certified public accountants	23	6 337	2 858	598	99	42.4	4.9
5413	Architectural, engineering, & related services	16	6 544	2 816	532	95	47.6	13.2
5414	Specialized design services	6	3 175	529	148	32	5.8	9.9
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	9	3 880	1 351	305	32	39.6	39.4
54151	Computer systems design & related services	9	3 880	1 351	305	32	39.6	39.4
5416	Management, scientific, & technical consulting services	11	4 475	767	175	24	76.7	4.4
54161	Management consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	12	4 828	1 492	312	64	21.5	25.5
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	LITTLE ROCK–NORTH LITTLE ROCK, AR MSA							
54	**Professional, scientific, & technical services**	**1 433**	**991 024**	**428 859**	**94 881**	**10 922**	**21.1**	**8.7**
541	Professional, scientific, & technical services	1 433	991 024	428 859	94 881	10 922	21.1	8.7
5411	Legal services	467	249 048	101 998	21 010	2 320	23.0	8.2
54111	Offices of lawyers	433	232 764	95 254	19 505	2 090	24.3	8.1
541110	Offices of lawyers	433	232 764	95 254	19 505	2 090	24.3	8.1
5411101	Offices of lawyers (except legal aid societies)	433	232 764	95 254	19 505	2 090	24.3	8.1
54119	Other legal services	34	16 284	6 744	1 505	230	4.9	10.1
541191	Title abstract & settlement offices	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	254	96 858	37 924	8 368	1 539	30.5	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	254	96 858	37 924	8 368	1 539	30.5	6.2
541211	Offices of certified public accountants	159	70 449	28 789	5 896	776	29.3	5.0
541213	Tax return preparation services	19	6 165	1 524	595	348	14.3	1.0
541219	Other accounting services	65	8 418	3 642	1 003	208	74.4	13.9
5413	Architectural, engineering, & related services	218	155 619	69 701	15 163	1 799	24.9	8.8
54131	Architectural services	66	49 301	17 814	3 763	410	20.4	2.1
541310	Architectural services	66	49 301	17 814	3 763	410	20.4	2.1
54133	Engineering services	106	82 095	43 064	9 563	1 065	28.2	14.3
541330	Engineering services	106	82 095	43 064	9 563	1 065	28.2	14.3
54137	Surveying & mapping (except geophysical) services	21	3 608	1 529	348	78	62.7	11.9
541370	Surveying & mapping (except geophysical) services	21	3 608	1 529	348	78	62.7	11.9
54138	Testing laboratories	17	19 609	6 729	1 349	225	13.4	1.9
541380	Testing laboratories	17	19 609	6 729	1 349	225	13.4	1.9
5414	Specialized design services	40	14 313	2 464	563	116	39.5	5.7
54141	Interior design services	15	D	D	D	b	D	D
541410	Interior design services	15	D	D	D	b	D	D
54143	Graphic design services	22	6 982	1 371	337	61	41.4	1.3
541430	Graphic design services	22	6 982	1 371	337	61	41.4	1.3
5414301	Graphic design services (except commercial art & medical artists)	20	D	D	D	b	D	D
5415	Computer systems design & related services	117	252 597	143 925	32 778	2 414	16.3	11.2
54151	Computer systems design & related services	117	252 597	143 925	32 778	2 414	16.3	11.2
541511	Custom computer programming services	52	D	D	D	e	D	D
541512	Computer systems design services	45	42 115	9 094	2 020	238	53.9	2.0
5415121	Computer systems integrators	22	29 155	6 394	1 410	190	62.3	–
5415122	Computer systems consultants (except systems integrators)	23	12 960	2 700	610	48	34.9	6.4
541513	Computer facilities management services	9	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	152	88 312	32 517	7 704	1 081	17.6	12.0
54161	Management consulting services	96	61 453	21 862	4 952	687	16.8	3.4
541611	Administrative management & general management consulting service	50	43 333	13 935	3 463	485	11.9	1.4
541612	Human resources & executive search consulting services	16	D	D	D	b	D	D
541613	Marketing consulting services	19	D	D	D	b	D	D
54162	Environmental consulting services	30	22 231	8 344	2 344	351	15.1	37.2
541620	Environmental consulting services	30	22 231	8 344	2 344	351	15.1	37.2
54169	Other scientific & technical consulting services	26	4 628	2 311	408	43	40.5	6.3
541690	Other scientific & technical consulting services	26	4 628	2 311	408	43	40.5	6.3

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LITTLE ROCK–NORTH LITTLE ROCK, AR MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	113	104 921	32 606	7 533	1 044	15.6	3.5
54181	Advertising agencies	46	41 402	17 692	4 083	428	8.7	.3
541810	Advertising agencies	46	41 402	17 692	4 083	428	8.7	.3
54182	Public relations agencies	14	4 265	1 270	259	48	63.8	9.9
541820	Public relations agencies	14	4 265	1 270	259	48	63.8	9.9
54185	Display advertising	10	8 100	1 499	381	64	14.8	5.0
541850	Display advertising	10	8 100	1 499	381	64	14.8	5.0
5418502	Outdoor advertising services	9	D	D	D	b	D	D
54186	Direct mail advertising	12	37 559	9 358	2 162	335	10.6	5.1
541860	Direct mail advertising	12	37 559	9 358	2 162	335	10.6	5.1
54189	Other services related to advertising	25	D	D	D	c	D	D
541890	Other services related to advertising	25	D	D	D	c	D	D
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	63	26 257	6 566	1 439	574	15.4	7.9
54191	Marketing research & public opinion polling	8	13 760	3 429	790	354	10.7	9.6
541910	Marketing research & public opinion polling	8	13 760	3 429	790	354	10.7	9.6
54192	Photographic services	45	9 782	2 364	488	174	21.7	5.2
541921	Photographic studios, portrait	37	7 364	1 596	374	137	20.9	6.3
541922	Commercial photography	8	2 418	768	114	37	24.4	2.0
	MEMPHIS, TN–AR–MS MSA							
54	**Professional, scientific, & technical services**	**1 864**	**1 555 674**	**583 098**	**129 333**	**16 144**	**23.4**	**6.0**
541	Professional, scientific, & technical services	1 864	1 555 674	583 098	129 333	16 144	23.4	6.0
5411	Legal services	541	319 872	115 173	25 587	2 851	26.9	4.3
54111	Offices of lawyers	518	305 107	110 468	24 480	2 695	27.5	4.5
541110	Offices of lawyers	518	305 107	110 468	24 480	2 695	27.5	4.5
5411101	Offices of lawyers (except legal aid societies)	518	305 107	110 468	24 480	2 695	27.5	4.5
54119	Other legal services	23	14 765	4 705	1 107	156	15.0	–
541191	Title abstract & settlement offices	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	297	170 097	64 745	15 385	2 872	21.9	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	297	170 097	64 745	15 385	2 872	21.9	6.8
541211	Offices of certified public accountants	175	132 774	48 632	11 160	1 355	19.4	2.9
541213	Tax return preparation services	28	7 692	2 881	1 259	893	18.0	9.0
541219	Other accounting services	83	15 997	6 208	1 341	270	45.4	18.8
5413	Architectural, engineering, & related services	262	274 234	120 833	24 765	2 774	16.8	3.1
54131	Architectural services	74	77 796	34 269	6 867	704	13.8	.7
541310	Architectural services	74	77 796	34 269	6 867	704	13.8	.7
54133	Engineering services	136	160 837	72 968	14 537	1 639	19.0	4.3
541330	Engineering services	136	160 837	72 968	14 537	1 639	19.0	4.3
54137	Surveying & mapping (except geophysical) services	17	3 238	1 301	268	66	39.7	–
541370	Surveying & mapping (except geophysical) services	17	3 238	1 301	268	66	39.7	–
54138	Testing laboratories	22	29 806	11 249	2 848	332	9.5	3.2
541380	Testing laboratories	22	29 806	11 249	2 848	332	9.5	3.2
5414	Specialized design services	75	49 300	11 436	2 527	369	53.3	2.3
54141	Interior design services	31	D	D	D	c	D	D
541410	Interior design services	31	D	D	D	c	D	D
54143	Graphic design services	41	29 395	6 997	1 652	208	50.1	1.0
541430	Graphic design services	41	29 395	6 997	1 652	208	50.1	1.0
5414301	Graphic design services (except commercial art & medical artists)	32	D	D	D	c	D	D
5415	Computer systems design & related services	176	303 869	106 630	24 869	2 592	17.8	7.3
54151	Computer systems design & related services	176	303 869	106 630	24 869	2 592	17.8	7.3
541511	Custom computer programming services	73	104 129	49 976	10 639	925	29.2	12.0
541512	Computer systems design services	71	64 172	25 685	5 744	550	33.8	6.0
5415121	Computer systems integrators	36	51 709	19 236	4 265	379	29.5	3.5
5415122	Computer systems consultants (except systems integrators)	35	12 463	6 449	1 479	171	51.5	16.2
541513	Computer facilities management services	13	D	D	D	g	D	D
541519	Other computer related services	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	256	177 761	76 823	14 102	1 998	31.5	14.0
54161	Management consulting services	202	139 846	62 981	11 043	1 657	34.0	11.8
541611	Administrative management & general management consulting service	90	71 127	32 773	5 061	596	24.0	11.7
541612	Human resources & executive search consulting services	47	26 980	13 088	2 817	396	34.6	14.1
5416122	Executive placement services	22	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	25	D	D	D	c	D	D
541613	Marketing consulting services	33	22 026	6 878	1 459	313	82.5	13.0
541614	Process, physical distribution, & logistics consulting services	16	13 650	6 954	1 330	290	1.4	7.0
541618	Other management consulting services	16	6 063	3 288	376	62	45.0	8.5
54162	Environmental consulting services	20	27 014	9 902	2 348	254	19.1	19.5
541620	Environmental consulting services	20	27 014	9 902	2 348	254	19.1	19.5
54169	Other scientific & technical consulting services	34	10 901	3 940	711	87	29.9	29.3
541690	Other scientific & technical consulting services	34	10 901	3 940	711	87	29.9	29.3

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MEMPHIS, TN–AR–MS MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	155	196 726	57 146	13 967	1 748	25.2	3.8
54181	Advertising agencies	62	55 986	24 132	6 035	607	24.6	4.5
541810	Advertising agencies	62	55 986	24 132	6 035	607	24.6	4.5
54184	Media representatives	6	D	D	D	b	D	D
541840	Media representatives	6	D	D	D	b	D	D
5418402	Publishers' advertising representatives	4	D	D	D	b	D	D
54185	Display advertising	14	39 839	5 593	1 540	249	34.8	–
541850	Display advertising	14	39 839	5 593	1 540	249	34.8	–
5418502	Outdoor advertising services	11	D	D	D	c	D	D
54186	Direct mail advertising	15	38 135	9 350	2 311	347	34.3	3.0
541860	Direct mail advertising	15	38 135	9 350	2 311	347	34.3	3.0
54189	Other services related to advertising	41	D	D	D	e	D	D
541890	Other services related to advertising	41	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	24	26 567	4 261	846	154	19.4	3.2
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	92	D	D	D	f	D	D
54191	Marketing research & public opinion polling	18	D	D	D	e	D	D
541910	Marketing research & public opinion polling	18	D	D	D	e	D	D
54192	Photographic services	67	D	D	D	e	D	D
541921	Photographic studios, portrait	53	32 587	13 815	2 960	364	12.4	4.0
541922	Commercial photography	14	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	6	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	b	D	D
	PINE BLUFF, AR MSA							
54	**Professional, scientific, & technical services**	**85**	**38 055**	**14 457**	**3 488**	**619**	**25.8**	**5.1**
541	Professional, scientific, & technical services	85	38 055	14 457	3 488	619	25.8	5.1
5411	Legal services	31	10 887	2 580	677	136	39.1	9.5
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	9 980	2 985	795	178	16.6	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	9 980	2 985	795	178	16.6	1.2
541211	Offices of certified public accountants	13	8 288	2 572	633	93	8.4	1.5
5413	Architectural, engineering, & related services	9	5 914	3 763	928	128	16.8	3.8
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	TEXARKANA, TX–TEXARKANA, AR MSA							
54	**Professional, scientific, & technical services**	**162**	**65 921**	**20 212**	**4 134**	**733**	**36.8**	**4.3**
541	Professional, scientific, & technical services	162	65 921	20 212	4 134	733	36.8	4.3
5411	Legal services	69	38 476	7 983	1 586	276	34.5	4.4
54111	Offices of lawyers	67	D	D	D	e	D	D
541110	Offices of lawyers	67	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	67	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	12 258	6 309	1 260	188	32.2	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	12 258	6 309	1 260	188	32.2	3.5
541211	Offices of certified public accountants	22	8 278	3 785	843	110	40.7	3.8
541213	Tax return preparation services	7	956	336	170	40	9.6	–
5413	Architectural, engineering, & related services	19	8 700	3 793	805	130	43.9	5.4
5418	Advertising & related services	9	2 731	853	183	58	36.3	5.0

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE ARKANSAS METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 507**	**312 402**	**111 022**	**26 483**	**5 454**	**50.0**	**8.9**
541	Professional, scientific, & technical services	1 507	312 402	111 022	26 483	5 454	50.0	8.9
5411	Legal services	627	116 646	36 377	7 734	1 743	50.9	8.2
54111	Offices of lawyers	541	98 793	28 710	6 062	1 365	52.5	8.3
541110	Offices of lawyers	541	98 793	28 710	6 062	1 365	52.5	8.3
5411101	Offices of lawyers (except legal aid societies)	541	98 793	28 710	6 062	1 365	52.5	8.3
54119	Other legal services	86	17 853	7 667	1 672	378	41.8	8.0
541191	Title abstract & settlement offices	85	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	426	69 883	28 508	7 279	1 872	65.9	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	426	69 883	28 508	7 279	1 872	65.9	6.9
541211	Offices of certified public accountants	216	44 827	18 619	4 380	884	58.5	7.5
541213	Tax return preparation services	97	D	D	D	e	D	D
541219	Other accounting services	106	12 261	4 739	1 219	333	86.5	9.0
5413	Architectural, engineering, & related services	186	57 110	24 822	6 571	965	43.8	11.8
54131	Architectural services	31	8 179	3 035	568	120	69.4	16.4
541310	Architectural services	31	8 179	3 035	568	120	69.4	16.4
54133	Engineering services	60	25 676	10 713	2 364	319	49.3	10.1
541330	Engineering services	60	25 676	10 713	2 364	319	49.3	10.1
54134	Drafting services	9	D	D	D	c	D	D
541340	Drafting services	9	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	66	9 047	4 019	934	225	61.4	7.1
541370	Surveying & mapping (except geophysical) services	66	9 047	4 019	934	225	61.4	7.1
54138	Testing laboratories	13	6 107	1 815	461	62	6.3	29.0
541380	Testing laboratories	13	6 107	1 815	461	62	6.3	29.0
5414	Specialized design services	23	5 497	1 163	269	68	44.9	1.5
54141	Interior design services	14	3 516	294	83	35	60.7	2.3
541410	Interior design services	14	3 516	294	83	35	60.7	2.3
54143	Graphic design services	9	1 981	869	186	33	16.7	–
541430	Graphic design services	9	1 981	869	186	33	16.7	–
5415	Computer systems design & related services	54	D	D	D	e	D	D
54151	Computer systems design & related services	54	D	D	D	e	D	D
541511	Custom computer programming services	30	D	D	D	c	D	D
541512	Computer systems design services	21	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	81	11 277	3 819	754	177	47.1	11.1
54161	Management consulting services	49	5 823	2 056	370	86	42.8	13.0
54162	Environmental consulting services	10	3 985	1 287	291	69	41.8	8.3
541620	Environmental consulting services	10	3 985	1 287	291	69	41.8	8.3
5418	Advertising & related services	48	D	D	D	c	D	D
54189	Other services related to advertising	19	3 776	838	186	47	68.9	1.1
541890	Other services related to advertising	19	3 776	838	186	47	68.9	1.1
5419	Other professional, scientific, & technical services	58	D	D	D	c	D	D
54192	Photographic services	49	D	D	D	c	D	D
541921	Photographic studios, portrait	49	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	FAYETTEVILLE–SPRINGDALE–ROGERS, AR MSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
	FORT SMITH, AR–OK MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	JONESBORO, AR MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	LITTLE ROCK–NORTH LITTLE ROCK, AR MSA								
54	**Professional, scientific, & technical services**	**10**	**18 449**	**17 797**	**3 506**	**815**	**127**	**9.1**	**1.0**
541	Professional, scientific, & technical services	10	18 449	17 797	3 506	815	127	9.1	1.0
5417	Scientific research & development services	8	D	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	3	D	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	3	D	D	D	D	b	D	D
	MEMPHIS, TN–AR–MS MSA								
54	**Professional, scientific, & technical services**	**12**	**15 248**	**11 927**	**4 382**	**912**	**130**	**85.8**	**10.0**
541	Professional, scientific, & technical services	12	15 248	11 927	4 382	912	130	85.8	10.0
5417	Scientific research & development services	10	D	D	D	D	b	D	D
	PINE BLUFF, AR MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	TEXARKANA, TX–TEXARKANA, AR MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	AREA OUTSIDE ARKANSAS METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	D	c	D	D
5417	Scientific research & development services	2	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	D	c	D	D
5417102	Research & development in the life sciences	1	D	D	D	D	c	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ARKANSAS COUNTY, AR							
54	**Professional, scientific, & technical services**	**25**	**3 166**	**853**	**200**	**63**	**84.5**	**5.4**
541	Professional, scientific, & technical services	25	3 166	853	200	63	84.5	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
	ASHLEY COUNTY, AR							
54	**Professional, scientific, & technical services**	**25**	**4 514**	**1 273**	**334**	**83**	**63.9**	**9.5**
541	Professional, scientific, & technical services	25	4 514	1 273	334	83	63.9	9.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 361	351	107	27	74.1	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 361	351	107	27	74.1	8.0
	BAXTER COUNTY, AR							
54	**Professional, scientific, & technical services**	**65**	**17 070**	**6 410**	**1 334**	**312**	**52.8**	**1.8**
541	Professional, scientific, & technical services	65	17 070	6 410	1 334	312	52.8	1.8
5411	Legal services	22	5 736	2 122	417	86	43.8	2.2
54111	Offices of lawyers	19	4 707	1 658	305	66	53.3	2.7
541110	Offices of lawyers	19	4 707	1 658	305	66	53.3	2.7
5411101	Offices of lawyers (except legal aid societies)	19	4 707	1 658	305	66	53.3	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 524	1 639	404	117	43.2	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 524	1 639	404	117	43.2	4.7
541219	Other accounting services	9	1 327	546	136	43	87.6	12.4
5413	Architectural, engineering, & related services	15	3 952	1 667	372	74	62.1	.4
54137	Surveying & mapping (except geophysical) services	5	2 031	912	203	37	43.3	–
541370	Surveying & mapping (except geophysical) services	5	2 031	912	203	37	43.3	–
	BENTON COUNTY, AR							
54	**Professional, scientific, & technical services**	**250**	**155 533**	**46 229**	**12 210**	**1 239**	**16.9**	**4.1**
541	Professional, scientific, & technical services	250	155 533	46 229	12 210	1 239	16.9	4.1
5411	Legal services	68	15 288	6 580	1 413	256	44.8	5.8
54111	Offices of lawyers	57	11 252	4 341	870	164	60.8	4.4
541110	Offices of lawyers	57	11 252	4 341	870	164	60.8	4.4
5411101	Offices of lawyers (except legal aid societies)	57	11 252	4 341	870	164	60.8	4.4
54119	Other legal services	11	4 036	2 239	543	92	–	9.7
541191	Title abstract & settlement offices	11	4 036	2 239	543	92	–	9.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	7 884	3 123	784	163	56.4	16.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	7 884	3 123	784	163	56.4	16.6
541211	Offices of certified public accountants	30	5 800	2 573	575	93	56.9	12.6
541213	Tax return preparation services	12	1 045	272	146	50	41.5	30.5
5413	Architectural, engineering, & related services	42	31 411	13 981	3 096	461	11.8	5.6
54131	Architectural services	11	8 633	2 995	669	101	14.8	1.9
541310	Architectural services	11	8 633	2 995	669	101	14.8	1.9
54133	Engineering services	18	15 207	7 954	1 858	262	11.4	5.0
541330	Engineering services	18	15 207	7 954	1 858	262	11.4	5.0
54138	Testing laboratories	6	D	D	D	b	D	D
541380	Testing laboratories	6	D	D	D	b	D	D
5414	Specialized design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	19	D	D	D	b	D	D
54151	Computer systems design & related services	19	D	D	D	b	D	D
541511	Custom computer programming services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	38	35 032	13 070	4 637	131	16.4	.1
54161	Management consulting services	33	33 638	12 717	4 567	115	14.6	.1
541611	Administrative management & general management consulting service	15	29 448	10 860	4 214	81	8.1	.2
5418	Advertising & related services	16	D	D	D	c	D	D
54189	Other services related to advertising	9	D	D	D	c	D	D
541890	Other services related to advertising	9	D	D	D	c	D	D
5418909	All other advertising	1	D	D	D	b	D	D
	BOONE COUNTY, AR							
54	**Professional, scientific, & technical services**	**54**	**6 837**	**2 173**	**516**	**137**	**64.7**	**3.0**
541	Professional, scientific, & technical services	54	6 837	2 173	516	137	64.7	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	1 939	648	212	62	93.1	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	1 939	648	212	62	93.1	4.3
	BRADLEY COUNTY, AR							
54	**Professional, scientific, & technical services**	**16**	**2 565**	**938**	**287**	**62**	**51.1**	**25.2**
541	Professional, scientific, & technical services	16	2 565	938	287	62	51.1	25.2
	CALHOUN COUNTY, AR							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CARROLL COUNTY, AR							
54	**Professional, scientific, & technical services**	**27**	**3 358**	**1 311**	**299**	**76**	**51.3**	**.4**
541	Professional, scientific, & technical services	27	3 358	1 311	299	76	51.3	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	895	325	86	29	86.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	895	325	86	29	86.0	–
	CHICOT COUNTY, AR							
54	**Professional, scientific, & technical services**	**15**	**2 510**	**1 049**	**271**	**49**	**42.4**	**10.5**
541	Professional, scientific, & technical services	15	2 510	1 049	271	49	42.4	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	CLARK COUNTY, AR							
54	**Professional, scientific, & technical services**	**28**	**6 873**	**2 848**	**638**	**140**	**43.7**	**20.6**
541	Professional, scientific, & technical services	28	6 873	2 848	638	140	43.7	20.6
5411	Legal services	13	3 579	1 112	243	60	24.4	25.1
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 428	838	174	44	63.0	10.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 428	838	174	44	63.0	10.9
	CLAY COUNTY, AR							
54	**Professional, scientific, & technical services**	**17**	**1 149**	**479**	**88**	**27**	**76.1**	**7.0**
541	Professional, scientific, & technical services	17	1 149	479	88	27	76.1	7.0
	CLEBURNE COUNTY, AR							
54	**Professional, scientific, & technical services**	**25**	**4 368**	**1 534**	**338**	**64**	**56.8**	**21.9**
541	Professional, scientific, & technical services	25	4 368	1 534	338	64	56.8	21.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 365	527	114	27	63.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 365	527	114	27	63.0	–
	CLEVELAND COUNTY, AR							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	COLUMBIA COUNTY, AR							
54	**Professional, scientific, & technical services**	**40**	**7 470**	**3 050**	**698**	**153**	**69.3**	**8.2**
541	Professional, scientific, & technical services	40	7 470	3 050	698	153	69.3	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 716	777	195	33	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 716	777	195	33	100.0	–
5413	Architectural, engineering, & related services	7	2 837	1 202	263	71	72.5	20.5
	CONWAY COUNTY, AR							
54	**Professional, scientific, & technical services**	**26**	**3 332**	**994**	**216**	**60**	**81.2**	**6.6**
541	Professional, scientific, & technical services	26	3 332	994	216	60	81.2	6.6
	CRAIGHEAD COUNTY, AR							
54	**Professional, scientific, & technical services**	**148**	**53 437**	**19 297**	**3 894**	**675**	**36.2**	**14.0**
541	Professional, scientific, & technical services	148	53 437	19 297	3 894	675	36.2	14.0
5411	Legal services	51	21 219	8 296	1 472	237	30.4	12.4
54111	Offices of lawyers	49	D	D	D	c	D	D
541110	Offices of lawyers	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	7 332	3 330	735	154	42.5	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	7 332	3 330	735	154	42.5	4.7
541211	Offices of certified public accountants	23	6 337	2 858	598	99	42.4	4.9
5413	Architectural, engineering, & related services	16	6 544	2 816	532	95	47.6	13.2
5414	Specialized design services	6	3 175	529	148	32	5.8	9.9
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	9	3 880	1 351	305	32	39.6	39.4
54151	Computer systems design & related services	9	3 880	1 351	305	32	39.6	39.4
5416	Management, scientific, & technical consulting services	11	4 475	767	175	24	76.7	4.4
54161	Management consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	12	4 828	1 492	312	64	21.5	25.5
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CRAWFORD COUNTY, AR							
54	**Professional, scientific, & technical services**	**51**	**26 242**	**17 250**	**3 251**	**827**	**23.7**	**1.2**
541	Professional, scientific, & technical services	51	26 242	17 250	3 251	827	23.7	1.2
5411	Legal services	15	3 083	1 106	241	54	27.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	f	D	D
5413	Architectural, engineering, & related services	11	4 868	2 556	566	89	52.4	2.1
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
	CRITTENDEN COUNTY, AR							
54	**Professional, scientific, & technical services**	**50**	**14 148**	**4 752**	**1 140**	**300**	**54.2**	**2.4**
541	Professional, scientific, & technical services	50	14 148	4 752	1 140	300	54.2	2.4
5411	Legal services	20	6 230	1 583	357	72	40.9	3.3
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 635	1 176	412	169	35.6	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 635	1 176	412	169	35.6	.3
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	4 163	1 733	319	46	84.5	–
	CROSS COUNTY, AR							
54	**Professional, scientific, & technical services**	**19**	**2 299**	**586**	**153**	**55**	**68.2**	**6.3**
541	Professional, scientific, & technical services	19	2 299	586	153	55	68.2	6.3
	DALLAS COUNTY, AR							
54	**Professional, scientific, & technical services**	**9**	**1 256**	**433**	**105**	**31**	**60.4**	**–**
541	Professional, scientific, & technical services	9	1 256	433	105	31	60.4	–
	DESHA COUNTY, AR							
54	**Professional, scientific, & technical services**	**24**	**3 219**	**881**	**236**	**57**	**75.7**	**13.6**
541	Professional, scientific, & technical services	24	3 219	881	236	57	75.7	13.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 497	455	139	30	84.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 497	455	139	30	84.4	–
	DREW COUNTY, AR							
54	**Professional, scientific, & technical services**	**21**	**4 326**	**1 404**	**378**	**72**	**36.0**	**20.1**
541	Professional, scientific, & technical services	21	4 326	1 404	378	72	36.0	20.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 563	563	175	27	16.0	25.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 563	563	175	27	16.0	25.5
	FAULKNER COUNTY, AR							
54	**Professional, scientific, & technical services**	**81**	**42 597**	**12 309**	**2 919**	**520**	**22.7**	**3.1**
541	Professional, scientific, & technical services	81	42 597	12 309	2 919	520	22.7	3.1
5411	Legal services	22	4 996	1 305	273	60	66.7	13.1
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	3 554	1 356	386	84	89.3	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	3 554	1 356	386	84	89.3	2.4
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	2 216	772	193	34	51.1	18.0
5416	Management, scientific, & technical consulting services	8	5 823	2 296	548	124	7.7	–
54161	Management consulting services	6	D	D	D	c	D	D
5418	Advertising & related services	6	D	D	D	c	D	D
54186	Direct mail advertising	2	D	D	D	c	D	D
541860	Direct mail advertising	2	D	D	D	c	D	D
	FRANKLIN COUNTY, AR							
54	**Professional, scientific, & technical services**	**11**	**1 676**	**486**	**102**	**30**	**64.6**	**4.6**
541	Professional, scientific, & technical services	11	1 676	486	102	30	64.6	4.6
	FULTON COUNTY, AR							
54	**Professional, scientific, & technical services**	**10**	**741**	**263**	**62**	**23**	**63.0**	**18.6**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GARLAND COUNTY, AR							
54	**Professional, scientific, & technical services**	**167**	**46 340**	**17 434**	**3 677**	**673**	**44.4**	**5.5**
541	Professional, scientific, & technical services	167	46 340	17 434	3 677	673	44.4	5.5
5411	Legal services	65	14 916	4 891	1 082	183	29.9	8.3
54111	Offices of lawyers	61	D	D	D	c	D	D
541110	Offices of lawyers	61	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	61	D	D	D	c	D	D
54119	Other legal services	4	D	D	D	b	D	D
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	7 194	3 691	770	161	38.4	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	7 194	3 691	770	161	38.4	7.0
541211	Offices of certified public accountants	21	5 615	3 132	598	96	34.9	8.4
541213	Tax return preparation services	8	1 114	358	124	51	32.7	–
5413	Architectural, engineering, & related services	24	15 113	6 432	1 294	168	54.6	1.6
54133	Engineering services	14	13 252	5 667	1 148	143	48.4	1.8
541330	Engineering services	14	13 252	5 667	1 148	143	48.4	1.8
5414	Specialized design services	5	1 718	137	20	6	95.3	4.7
5418	Advertising & related services	6	1 585	307	54	14	79.6	4.2
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	GRANT COUNTY, AR							
54	**Professional, scientific, & technical services**	**14**	**3 548**	**1 351**	**318**	**49**	**85.4**	**11.3**
541	Professional, scientific, & technical services	14	3 548	1 351	318	49	85.4	11.3
	GREENE COUNTY, AR							
54	**Professional, scientific, & technical services**	**45**	**12 075**	**6 835**	**2 915**	**269**	**25.5**	**2.3**
541	Professional, scientific, & technical services	45	12 075	6 835	2 915	269	25.5	2.3
5411	Legal services	12	3 070	1 153	251	50	29.9	–
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	1 569	523	168	49	85.2	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	1 569	523	168	49	85.2	4.3
5413	Architectural, engineering, & related services	6	D	D	D	c	D	D
54134	Drafting services	1	D	D	D	c	D	D
541340	Drafting services	1	D	D	D	c	D	D
	HEMPSTEAD COUNTY, AR							
54	**Professional, scientific, & technical services**	**22**	**2 786**	**816**	**214**	**66**	**72.5**	**13.6**
541	Professional, scientific, & technical services	22	2 786	816	214	66	72.5	13.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 360	489	135	44	74.4	25.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 360	489	135	44	74.4	25.6
	HOT SPRING COUNTY, AR							
54	**Professional, scientific, & technical services**	**29**	**3 537**	**975**	**240**	**82**	**75.6**	**2.9**
541	Professional, scientific, & technical services	29	3 537	975	240	82	75.6	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	997	354	102	27	67.8	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	997	354	102	27	67.8	7.8
	HOWARD COUNTY, AR							
54	**Professional, scientific, & technical services**	**14**	**1 828**	**584**	**142**	**34**	**95.1**	**–**
541	Professional, scientific, & technical services	14	1 828	584	142	34	95.1	–
	INDEPENDENCE COUNTY, AR							
54	**Professional, scientific, & technical services**	**50**	**11 643**	**3 314**	**735**	**157**	**32.1**	**9.9**
541	Professional, scientific, & technical services	50	11 643	3 314	735	157	32.1	9.9
5411	Legal services	25	5 430	1 087	186	45	47.5	11.0
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 737	775	193	37	28.3	10.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 737	775	193	37	28.3	10.9
	IZARD COUNTY, AR							
54	**Professional, scientific, & technical services**	**7**	**423**	**91**	**17**	**7**	**49.6**	**48.2**

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JACKSON COUNTY, AR							
54	**Professional, scientific, & technical services**	**30**	**5 189**	**1 595**	**372**	**82**	**49.5**	**7.6**
541	Professional, scientific, & technical services	30	5 189	1 595	372	82	49.5	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 447	470	111	25	68.8	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 447	470	111	25	68.8	9.7
	JEFFERSON COUNTY, AR							
54	**Professional, scientific, & technical services**	**85**	**38 055**	**14 457**	**3 488**	**619**	**25.8**	**5.1**
541	Professional, scientific, & technical services	85	38 055	14 457	3 488	619	25.8	5.1
5411	Legal services	31	10 887	2 580	677	136	39.1	9.5
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	9 980	2 985	795	178	16.6	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	9 980	2 985	795	178	16.6	1.2
541211	Offices of certified public accountants	13	8 288	2 572	633	93	8.4	1.5
5413	Architectural, engineering, & related services	9	5 914	3 763	928	128	16.8	3.8
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	JOHNSON COUNTY, AR							
54	**Professional, scientific, & technical services**	**22**	**3 176**	**877**	**223**	**58**	**72.5**	**1.5**
541	Professional, scientific, & technical services	22	3 176	877	223	58	72.5	1.5
	LAFAYETTE COUNTY, AR							
54	**Professional, scientific, & technical services**	**7**	**661**	**192**	**49**	**27**	**39.2**	**12.6**
	LAWRENCE COUNTY, AR							
54	**Professional, scientific, & technical services**	**18**	**1 893**	**474**	**121**	**42**	**52.8**	**18.9**
541	Professional, scientific, & technical services	18	1 893	474	121	42	52.8	18.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	905	213	70	24	43.6	24.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	905	213	70	24	43.6	24.8
	LEE COUNTY, AR							
54	**Professional, scientific, & technical services**	**9**	**2 556**	**697**	**195**	**70**	**91.5**	**8.5**
541	Professional, scientific, & technical services	9	2 556	697	195	70	91.5	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	LINCOLN COUNTY, AR							
54	**Professional, scientific, & technical services**	**4**	**615**	**138**	**23**	**6**	**67.0**	**–**
	LITTLE RIVER COUNTY, AR							
54	**Professional, scientific, & technical services**	**11**	**2 340**	**750**	**217**	**41**	**34.0**	**64.6**
541	Professional, scientific, & technical services	11	2 340	750	217	41	34.0	64.6
	LOGAN COUNTY, AR							
54	**Professional, scientific, & technical services**	**19**	**2 226**	**531**	**110**	**36**	**77.4**	**17.4**
541	Professional, scientific, & technical services	19	2 226	531	110	36	77.4	17.4
	LONOKE COUNTY, AR							
54	**Professional, scientific, & technical services**	**57**	**10 662**	**3 700**	**929**	**204**	**60.5**	**4.7**
541	Professional, scientific, & technical services	57	10 662	3 700	929	204	60.5	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	3 200	1 067	311	93	32.7	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	3 200	1 067	311	93	32.7	10.5
5413	Architectural, engineering, & related services	10	2 085	1 046	224	27	97.4	2.6
	MADISON COUNTY, AR							
54	**Professional, scientific, & technical services**	**12**	**1 831**	**465**	**118**	**32**	**79.1**	**7.3**
541	Professional, scientific, & technical services	12	1 831	465	118	32	79.1	7.3
	MARION COUNTY, AR							
54	**Professional, scientific, & technical services**	**10**	**1 365**	**503**	**161**	**22**	**36.5**	**23.4**
541	Professional, scientific, & technical services	10	1 365	503	161	22	36.5	23.4

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MILLER COUNTY, AR							
54	**Professional, scientific, & technical services**	**38**	**12 659**	**4 198**	**909**	**167**	**48.1**	**3.3**
541	Professional, scientific, & technical services	38	12 659	4 198	909	167	48.1	3.3
5411	Legal services	14	5 613	1 186	258	56	37.8	2.0
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 970	877	186	39	55.8	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 970	877	186	39	55.8	2.6
5413	Architectural, engineering, & related services	7	4 216	1 941	423	58	57.3	3.2
	MISSISSIPPI COUNTY, AR							
54	**Professional, scientific, & technical services**	**45**	**7 997**	**2 667**	**651**	**125**	**45.7**	**18.5**
541	Professional, scientific, & technical services	45	7 997	2 667	651	125	45.7	18.5
5411	Legal services	21	3 016	787	188	43	58.4	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 785	977	297	62	32.6	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 785	977	297	62	32.6	7.9
	MONROE COUNTY, AR							
54	**Professional, scientific, & technical services**	**13**	**3 106**	**983**	**121**	**55**	**75.9**	**12.6**
541	Professional, scientific, & technical services	13	3 106	983	121	55	75.9	12.6
	MONTGOMERY COUNTY, AR							
54	**Professional, scientific, & technical services**	**9**	**936**	**316**	**82**	**18**	**83.9**	**5.2**
541	Professional, scientific, & technical services	9	936	316	82	18	83.9	5.2
	NEVADA COUNTY, AR							
54	**Professional, scientific, & technical services**	**8**	**1 387**	**427**	**111**	**26**	**43.1**	**–**
541	Professional, scientific, & technical services	8	1 387	427	111	26	43.1	–
	NEWTON COUNTY, AR							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	OUACHITA COUNTY, AR							
54	**Professional, scientific, & technical services**	**18**	**6 494**	**2 569**	**668**	**99**	**30.5**	**2.8**
541	Professional, scientific, & technical services	18	6 494	2 569	668	99	30.5	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 080	403	117	29	83.3	16.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 080	403	117	29	83.3	16.7
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	PERRY COUNTY, AR							
54	**Professional, scientific, & technical services**	**6**	**813**	**197**	**55**	**11**	**67.4**	**8.0**
	PHILLIPS COUNTY, AR							
54	**Professional, scientific, & technical services**	**33**	**6 631**	**1 387**	**312**	**94**	**62.3**	**11.8**
541	Professional, scientific, & technical services	33	6 631	1 387	312	94	62.3	11.8
5411	Legal services	17	4 352	727	136	41	61.1	18.0
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 277	380	116	32	92.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 277	380	116	32	92.8	–
	PIKE COUNTY, AR							
54	**Professional, scientific, & technical services**	**6**	**475**	**164**	**44**	**16**	**70.9**	**3.8**
	POINSETT COUNTY, AR							
54	**Professional, scientific, & technical services**	**19**	**2 127**	**519**	**134**	**40**	**51.2**	**18.1**
541	Professional, scientific, & technical services	19	2 127	519	134	40	51.2	18.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	POLK COUNTY, AR							
54	**Professional, scientific, & technical services**	**27**	**14 537**	**6 048**	**1 231**	**131**	**11.7**	**2.0**
541	Professional, scientific, & technical services	27	14 537	6 048	1 231	131	11.7	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
541511	Custom computer programming services	3	D	D	D	b	D	D
	POPE COUNTY, AR							
54	**Professional, scientific, & technical services**	**82**	**19 505**	**7 386**	**1 692**	**355**	**56.3**	**12.6**
541	Professional, scientific, & technical services	82	19 505	7 386	1 692	355	56.3	12.6
5411	Legal services	29	5 637	2 096	458	100	66.5	3.4
54111	Offices of lawyers	25	4 723	1 677	358	75	66.5	4.1
541110	Offices of lawyers	25	4 723	1 677	358	75	66.5	4.1
5411101	Offices of lawyers (except legal aid societies)	25	4 723	1 677	358	75	66.5	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	3 859	1 471	364	105	64.3	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	3 859	1 471	364	105	64.3	3.6
5413	Architectural, engineering, & related services	14	4 611	2 213	535	70	43.2	39.8
	PRAIRIE COUNTY, AR							
54	**Professional, scientific, & technical services**	**8**	**1 058**	**292**	**73**	**20**	**74.5**	**–**
541	Professional, scientific, & technical services	8	1 058	292	73	20	74.5	–
	PULASKI COUNTY, AR							
54	**Professional, scientific, & technical services**	**1 217**	**918 176**	**406 548**	**89 673**	**9 974**	**19.7**	**9.0**
541	Professional, scientific, & technical services	1 217	918 176	406 548	89 673	9 974	19.7	9.0
5411	Legal services	410	235 903	98 035	20 205	2 152	21.7	7.9
54111	Offices of lawyers	384	222 578	92 544	18 917	1 964	22.7	7.9
541110	Offices of lawyers	384	222 578	92 544	18 917	1 964	22.7	7.9
5411101	Offices of lawyers (except legal aid societies)	384	222 578	92 544	18 917	1 964	22.7	7.9
54119	Other legal services	26	13 325	5 491	1 288	188	5.6	8.9
541191	Title abstract & settlement offices	23	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	204	87 823	34 633	7 435	1 327	26.5	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	204	87 823	34 633	7 435	1 327	26.5	6.2
541211	Offices of certified public accountants	136	66 546	27 528	5 555	714	26.3	4.7
541213	Tax return preparation services	12	5 444	1 346	524	305	9.3	.2
541219	Other accounting services	47	D	D	D	c	D	D
5413	Architectural, engineering, & related services	177	145 176	65 914	14 281	1 654	22.1	9.1
54131	Architectural services	58	47 037	17 102	3 608	393	19.8	2.2
541310	Architectural services	58	47 037	17 102	3 608	393	19.8	2.2
54133	Engineering services	93	78 569	41 744	9 293	1 024	25.5	15.0
541330	Engineering services	93	78 569	41 744	9 293	1 024	25.5	15.0
54137	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
54138	Testing laboratories	13	17 324	5 996	1 185	195	7.3	2.2
541380	Testing laboratories	13	17 324	5 996	1 185	195	7.3	2.2
5414	Specialized design services	35	13 308	2 310	525	105	40.1	6.2
54141	Interior design services	12	6 317	969	187	43	34.3	11.5
541410	Interior design services	12	6 317	969	187	43	34.3	11.5
54143	Graphic design services	20	D	D	D	b	D	D
541430	Graphic design services	20	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	18	D	D	D	b	D	D
5415	Computer systems design & related services	97	247 099	142 401	32 431	2 380	14.7	11.4
54151	Computer systems design & related services	97	247 099	142 401	32 431	2 380	14.7	11.4
541511	Custom computer programming services	43	D	D	D	e	D	D
541512	Computer systems design services	35	38 541	8 028	1 743	213	50.6	2.2
5415121	Computer systems integrators	18	27 299	5 916	1 343	178	60.8	–
5415122	Computer systems consultants (except systems integrators)	17	11 242	2 112	400	35	25.6	7.4
541513	Computer facilities management services	9	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	136	80 866	29 433	7 005	938	18.1	13.0
54161	Management consulting services	88	55 711	19 552	4 391	560	18.1	3.5
541611	Administrative management & general management consulting service	45	D	D	D	e	D	D
541612	Human resources & executive search consulting services	15	D	D	D	b	D	D
541613	Marketing consulting services	18	D	D	D	b	D	D
54162	Environmental consulting services	27	D	D	D	e	D	D
541620	Environmental consulting services	27	D	D	D	e	D	D
54169	Other scientific & technical consulting services	21	D	D	D	b	D	D
541690	Other scientific & technical consulting services	21	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PULASKI COUNTY, AR—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	103	D	D	D	f	D	D
54181	Advertising agencies	45	D	D	D	e	D	D
541810	Advertising agencies	45	D	D	D	e	D	D
54182	Public relations agencies	14	4 265	1 270	259	48	63.8	9.9
541820	Public relations agencies	14	4 265	1 270	259	48	63.8	9.9
54186	Direct mail advertising	10	D	D	D	c	D	D
541860	Direct mail advertising	10	D	D	D	c	D	D
54189	Other services related to advertising	21	D	D	D	c	D	D
541890	Other services related to advertising	21	D	D	D	c	D	D
5418903	Sign painting & lettering shop	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	46	D	D	D	f	D	D
54191	Marketing research & public opinion polling	7	D	D	D	e	D	D
541910	Marketing research & public opinion polling	7	D	D	D	e	D	D
54192	Photographic services	33	D	D	D	c	D	D
541921	Photographic studios, portrait	26	D	D	D	c	D	D
541922	Commercial photography	7	D	D	D	b	D	D
	RANDOLPH COUNTY, AR							
54	**Professional, scientific, & technical services**	**18**	**2 883**	**780**	**206**	**59**	**81.7**	**–**
541	Professional, scientific, & technical services	18	2 883	780	206	59	81.7	–
	ST. FRANCIS COUNTY, AR							
54	**Professional, scientific, & technical services**	**30**	**7 865**	**2 370**	**575**	**119**	**55.2**	**12.7**
541	Professional, scientific, & technical services	30	7 865	2 370	575	119	55.2	12.7
5411	Legal services	19	4 567	1 109	242	39	80.5	13.6
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 341	895	249	62	4.1	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 341	895	249	62	4.1	10.5
	SALINE COUNTY, AR							
54	**Professional, scientific, & technical services**	**78**	**19 589**	**6 302**	**1 360**	**224**	**59.3**	**6.9**
541	Professional, scientific, & technical services	78	19 589	6 302	1 360	224	59.3	6.9
5411	Legal services	20	5 525	1 830	377	64	31.6	18.0
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 281	868	236	35	91.5	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 281	868	236	35	91.5	6.6
5413	Architectural, engineering, & related services	21	6 142	1 969	465	84	58.2	–
5415	Computer systems design & related services	12	3 784	939	148	19	96.3	1.3
54151	Computer systems design & related services	12	3 784	939	148	19	96.3	1.3
	SCOTT COUNTY, AR							
54	**Professional, scientific, & technical services**	**8**	**599**	**186**	**42**	**14**	**55.4**	**22.7**
	SEARCY COUNTY, AR							
54	**Professional, scientific, & technical services**	**4**	**475**	**178**	**47**	**13**	**100.0**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SEBASTIAN COUNTY, AR							
54	**Professional, scientific, & technical services**	**227**	**100 956**	**29 437**	**6 781**	**1 262**	**49.1**	**14.3**
541	Professional, scientific, & technical services	227	100 956	29 437	6 781	1 262	49.1	14.3
5411	Legal services	74	28 992	7 917	1 342	268	62.4	5.5
54111	Offices of lawyers	70	26 852	7 011	1 139	229	67.4	5.9
541110	Offices of lawyers	70	26 852	7 011	1 139	229	67.4	5.9
5411101	Offices of lawyers (except legal aid societies)	70	26 852	7 011	1 139	229	67.4	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	D	D	D	c	D	D
541211	Offices of certified public accountants	25	D	D	D	c	D	D
541213	Tax return preparation services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	23 568	5 798	1 373	192	76.5	.3
54131	Architectural services	10	D	D	D	b	D	D
541310	Architectural services	10	D	D	D	b	D	D
54133	Engineering services	16	17 846	3 504	788	115	84.7	.1
541330	Engineering services	16	17 846	3 504	788	115	84.7	.1
5415	Computer systems design & related services	14	D	D	D	c	D	D
54151	Computer systems design & related services	14	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	22	11 211	4 808	1 131	118	11.0	43.4
54161	Management consulting services	19	D	D	D	c	D	D
541611	Administrative management & general management consulting service	10	9 110	3 736	890	82	.5	50.9
5418	Advertising & related services	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	3 762	944	183	186	15.2	10.1
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	SEVIER COUNTY, AR							
54	**Professional, scientific, & technical services**	**20**	**1 917**	**711**	**175**	**35**	**86.0**	**14.0**
541	Professional, scientific, & technical services	20	1 917	711	175	35	86.0	14.0
	SHARP COUNTY, AR							
54	**Professional, scientific, & technical services**	**17**	**1 926**	**681**	**115**	**35**	**78.0**	**7.6**
541	Professional, scientific, & technical services	17	1 926	681	115	35	78.0	7.6
	STONE COUNTY, AR							
54	**Professional, scientific, & technical services**	**12**	**1 460**	**456**	**126**	**37**	**67.0**	**9.1**
541	Professional, scientific, & technical services	12	1 460	456	126	37	67.0	9.1
	UNION COUNTY, AR							
54	**Professional, scientific, & technical services**	**67**	**22 779**	**8 101**	**1 715**	**371**	**34.2**	**2.0**
541	Professional, scientific, & technical services	67	22 779	8 101	1 715	371	34.2	2.0
5411	Legal services	24	7 237	3 099	619	96	35.6	–
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	5 169	1 882	482	110	78.8	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	5 169	1 882	482	110	78.8	2.7
541211	Offices of certified public accountants	15	4 211	1 567	376	72	76.0	1.3
5413	Architectural, engineering, & related services	9	3 752	1 646	307	103	11.4	–
5415	Computer systems design & related services	3	4 402	1 101	226	38	–	–
54151	Computer systems design & related services	3	4 402	1 101	226	38	–	–
541512	Computer systems design services	3	4 402	1 101	226	38	–	–
	VAN BUREN COUNTY, AR							
54	**Professional, scientific, & technical services**	**15**	**2 039**	**712**	**162**	**38**	**37.3**	**8.8**
541	Professional, scientific, & technical services	15	2 039	712	162	38	37.3	8.8

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON COUNTY, AR							
54	**Professional, scientific, & technical services**	**336**	**121 348**	**44 084**	**8 866**	**1 629**	**34.9**	**15.2**
541	Professional, scientific, & technical services	336	121 348	44 084	8 866	1 629	34.9	15.2
5411	Legal services	124	39 970	10 581	2 116	466	50.2	14.8
54111	Offices of lawyers	120	36 102	8 912	1 856	407	55.6	9.3
541110	Offices of lawyers	120	36 102	8 912	1 856	407	55.6	9.3
5411101	Offices of lawyers (except legal aid societies)	120	36 102	8 912	1 856	407	55.6	9.3
54119	Other legal services	4	3 868	1 669	260	59	–	66.2
541191	Title abstract & settlement offices	4	3 868	1 669	260	59	–	66.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	70	15 957	6 864	1 473	286	47.5	16.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	70	15 957	6 864	1 473	286	47.5	16.0
541211	Offices of certified public accountants	39	10 055	4 168	860	163	54.9	2.3
541213	Tax return preparation services	12	D	D	D	b	D	D
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	62	28 250	13 915	3 154	470	28.1	5.2
54133	Engineering services	33	23 076	11 939	2 704	382	24.5	5.6
541330	Engineering services	33	23 076	11 939	2 704	382	24.5	5.6
5414	Specialized design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	24	D	D	D	b	D	D
54151	Computer systems design & related services	24	D	D	D	b	D	D
541512	Computer systems design services	15	9 215	3 443	173	30	26.4	65.8
5415122	Computer systems consultants (except systems integrators)	10	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	24	6 301	1 604	326	72	45.2	13.3
54161	Management consulting services	18	5 324	1 152	216	45	45.2	15.7
5418	Advertising & related services	16	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
	WHITE COUNTY, AR							
54	**Professional, scientific, & technical services**	**65**	**15 978**	**5 453**	**1 233**	**263**	**44.9**	**21.5**
541	Professional, scientific, & technical services	65	15 978	5 453	1 233	263	44.9	21.5
5411	Legal services	21	4 784	1 931	344	87	31.8	9.1
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	5 124	2 285	510	93	69.1	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	5 124	2 285	510	93	69.1	7.4
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	1 504	423	96	25	35.2	24.5
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	WOODRUFF COUNTY, AR							
54	**Professional, scientific, & technical services**	**6**	**463**	**180**	**47**	**13**	**36.3**	**25.5**
	YELL COUNTY, AR							
54	**Professional, scientific, & technical services**	**15**	**4 138**	**2 732**	**535**	**185**	**85.8**	**2.2**
541	Professional, scientific, & technical services	15	4 138	2 732	535	185	85.8	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALMA, AR							
54	**Professional, scientific, & technical services**	**7**	**908**	**245**	**57**	**29**	**49.6**	**21.1**
541	Professional, scientific, & technical services	7	908	245	57	29	49.6	21.1
	ARKADELPHIA, AR							
54	**Professional, scientific, & technical services**	**25**	**6 535**	**2 705**	**610**	**130**	**43.6**	**18.9**
541	Professional, scientific, & technical services	25	6 535	2 705	610	130	43.6	18.9
5411	Legal services	13	3 579	1 112	243	60	24.4	25.1
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 428	838	174	44	63.0	10.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 428	838	174	44	63.0	10.9
	ASHDOWN, AR							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	ATKINS, AR							
54	**Professional, scientific, & technical services**	**7**	**587**	**311**	**70**	**23**	**100.0**	**–**
	AUGUSTA, AR							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALD KNOB, AR							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BARLING, AR							
54	**Professional, scientific, & technical services**	**7**	**7 037**	**1 156**	**251**	**36**	**97.0**	**–**
541	Professional, scientific, & technical services	7	7 037	1 156	251	36	97.0	–
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	BATESVILLE, AR							
54	**Professional, scientific, & technical services**	**40**	**9 407**	**2 736**	**613**	**124**	**35.2**	**7.8**
541	Professional, scientific, & technical services	40	9 407	2 736	613	124	35.2	7.8
5411	Legal services	23	D	D	D	b	D	D
54111	Offices of lawyers	21	4 534	598	128	31	49.0	11.9
541110	Offices of lawyers	21	4 534	598	128	31	49.0	11.9
5411101	Offices of lawyers (except legal aid societies)	21	4 534	598	128	31	49.0	11.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	BEEBE, AR							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
	BENTON, AR							
54	**Professional, scientific, & technical services**	**44**	**11 879**	**3 663**	**847**	**145**	**64.5**	**9.8**
541	Professional, scientific, & technical services	44	11 879	3 663	847	145	64.5	9.8
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 024	787	219	31	92.6	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 024	787	219	31	92.6	7.4
5413	Architectural, engineering, & related services	9	4 344	1 445	352	53	66.7	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BENTONVILLE, AR							
54	**Professional, scientific, & technical services**	**64**	**50 782**	**20 412**	**6 378**	**412**	**11.5**	**2.9**
541	Professional, scientific, & technical services	64	50 782	20 412	6 378	412	11.5	2.9
5411	Legal services	19	4 213	1 823	438	87	35.0	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	11 683	5 391	1 236	176	5.3	8.9
5416	Management, scientific, & technical consulting services	13	29 348	10 872	4 169	66	6.5	–
54161	Management consulting services	12	D	D	D	b	D	D
541611	Administrative management & general management consulting service	6	D	D	D	b	D	D
	BERRYVILLE, AR							
54	**Professional, scientific, & technical services**	**8**	**1 081**	**510**	**175**	**37**	**63.8**	**–**
541	Professional, scientific, & technical services	8	1 081	510	175	37	63.8	–
	BLYTHEVILLE, AR							
54	**Professional, scientific, & technical services**	**24**	**5 031**	**1 535**	**410**	**82**	**41.1**	**7.1**
541	Professional, scientific, & technical services	24	5 031	1 535	410	82	41.1	7.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	BOONEVILLE, AR							
54	**Professional, scientific, & technical services**	**5**	**421**	**89**	**21**	**7**	**37.8**	**34.9**
	BRINKLEY, AR							
54	**Professional, scientific, & technical services**	**7**	**747**	**279**	**63**	**22**	**48.2**	**21.3**
	BRYANT, AR							
54	**Professional, scientific, & technical services**	**15**	**4 492**	**1 670**	**325**	**35**	**53.1**	**4.0**
541	Professional, scientific, & technical services	15	4 492	1 670	325	35	53.1	4.0
	CABOT, AR							
54	**Professional, scientific, & technical services**	**24**	**3 627**	**945**	**207**	**61**	**52.9**	**6.9**
541	Professional, scientific, & technical services	24	3 627	945	207	61	52.9	6.9
	CAMDEN, AR							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 080	403	117	29	83.3	16.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 080	403	117	29	83.3	16.7
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	CLARKSVILLE, AR							
54	**Professional, scientific, & technical services**	**17**	**2 703**	**722**	**192**	**45**	**73.1**	**1.8**
541	Professional, scientific, & technical services	17	2 703	722	192	45	73.1	1.8
	CONWAY, AR							
54	**Professional, scientific, & technical services**	**70**	**40 701**	**11 632**	**2 750**	**482**	**21.9**	**1.4**
541	Professional, scientific, & technical services	70	40 701	11 632	2 750	482	21.9	1.4
5411	Legal services	21	D	D	D	b	D	D
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 433	1 300	366	77	90.2	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 433	1 300	366	77	90.2	2.5
541219	Other accounting services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	D	D	D	c	D	D
54161	Management consulting services	5	D	D	D	c	D	D
5418	Advertising & related services	5	D	D	D	c	D	D
54186	Direct mail advertising	2	D	D	D	c	D	D
541860	Direct mail advertising	2	D	D	D	c	D	D
	CORNING, AR							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CROSSETT, AR							
54	**Professional, scientific, & technical services**	**11**	**2 663**	**778**	**203**	**41**	**58.0**	**6.3**
541	Professional, scientific, & technical services	11	2 663	778	203	41	58.0	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
	DARDANELLE, AR							
54	**Professional, scientific, & technical services**	**3**	**141**	**48**	**10**	**4**	**51.8**	**48.2**
	DE QUEEN, AR							
54	**Professional, scientific, & technical services**	**17**	**1 779**	**672**	**169**	**33**	**92.1**	**7.9**
541	Professional, scientific, & technical services	17	1 779	672	169	33	92.1	7.9
	DERMOTT, AR							
54	**Professional, scientific, & technical services**	**6**	**1 456**	**669**	**170**	**26**	**19.3**	**18.1**
541	Professional, scientific, & technical services	6	1 456	669	170	26	19.3	18.1
	DE WITT, AR							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	DUMAS, AR							
54	**Professional, scientific, & technical services**	**5**	**878**	**228**	**63**	**17**	**100.0**	**–**
541	Professional, scientific, & technical services	5	878	228	63	17	100.0	–
	EL DORADO, AR							
54	**Professional, scientific, & technical services**	**57**	**20 539**	**7 004**	**1 509**	**332**	**35.8**	**2.0**
541	Professional, scientific, & technical services	57	20 539	7 004	1 509	332	35.8	2.0
5411	Legal services	20	5 730	2 255	466	74	42.0	–
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	c	D	D
541211	Offices of certified public accountants	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
	ENGLAND, AR							
54	**Professional, scientific, & technical services**	**6**	**534**	**142**	**24**	**9**	**66.7**	**9.9**
	EUDORA, AR							
54	**Professional, scientific, & technical services**	**3**	**205**	**61**	**16**	**5**	**100.0**	**–**
	FAIRFIELD BAY, AR *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	FAIRFIELD BAY, AR (VAN BUREN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAYETTEVILLE, AR							
54	**Professional, scientific, & technical services**	**217**	**80 466**	**26 703**	**5 173**	**1 023**	**39.9**	**15.0**
541	Professional, scientific, & technical services	217	80 466	26 703	5 173	1 023	39.9	15.0
5411	Legal services	97	32 190	7 127	1 485	343	58.4	14.1
54111	Offices of lawyers	95	D	D	D	e	D	D
541110	Offices of lawyers	95	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	95	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	9 192	3 923	841	176	42.4	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	9 192	3 923	841	176	42.4	3.2
541211	Offices of certified public accountants	22	7 267	3 179	637	114	42.7	–
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	38	12 462	6 073	1 439	223	37.0	3.9
54133	Engineering services	17	8 746	4 659	1 122	166	31.5	5.0
541330	Engineering services	17	8 746	4 659	1 122	166	31.5	5.0
5415	Computer systems design & related services	14	9 523	3 282	147	28	24.5	61.9
54151	Computer systems design & related services	14	9 523	3 282	147	28	24.5	61.9
541512	Computer systems design services	9	D	D	D	a	D	D
5415122	Computer systems consultants (except systems integrators)	7	8 193	3 012	83	12	25.3	71.8
5416	Management, scientific, & technical consulting services	14	4 356	1 025	180	35	41.0	11.2
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	9	7 058	3 472	678	163	6.9	5.0
	FORDYCE, AR							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	FORREST CITY, AR							
54	**Professional, scientific, & technical services**	**29**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	29	D	D	D	c	D	D
5411	Legal services	19	4 567	1 109	242	39	80.5	13.6
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 341	895	249	62	4.1	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 341	895	249	62	4.1	10.5
	FORT SMITH, AR							
54	**Professional, scientific, & technical services**	**209**	**91 607**	**27 286**	**6 400**	**1 197**	**45.6**	**15.8**
541	Professional, scientific, & technical services	209	91 607	27 286	6 400	1 197	45.6	15.8
5411	Legal services	67	27 181	7 015	1 233	248	64.8	5.8
54111	Offices of lawyers	64	D	D	D	c	D	D
541110	Offices of lawyers	64	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	64	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	47	16 711	5 563	1 343	244	52.7	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	47	16 711	5 563	1 343	244	52.7	9.5
541211	Offices of certified public accountants	25	D	D	D	c	D	D
541213	Tax return preparation services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	D	D	D	c	D	D
54131	Architectural services	10	D	D	D	b	D	D
541310	Architectural services	10	D	D	D	b	D	D
54133	Engineering services	13	D	D	D	b	D	D
541330	Engineering services	13	D	D	D	b	D	D
5415	Computer systems design & related services	12	D	D	D	c	D	D
54151	Computer systems design & related services	12	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	21	D	D	D	c	D	D
54161	Management consulting services	18	D	D	D	c	D	D
541611	Administrative management & general management consulting service	10	9 110	3 736	890	82	.5	50.9
5418	Advertising & related services	15	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	3 762	944	183	186	15.2	10.1
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	GREENBRIER, AR							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	GREENWOOD, AR							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HAMBURG, AR							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	HARRISON, AR							
54	**Professional, scientific, & technical services**	**46**	**6 329**	**1 988**	**455**	**122**	**63.0**	**3.0**
541	Professional, scientific, & technical services	46	6 329	1 988	455	122	63.0	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
	HEBER SPRINGS, AR							
54	**Professional, scientific, & technical services**	**22**	**4 037**	**1 489**	**329**	**60**	**53.3**	**23.7**
541	Professional, scientific, & technical services	22	4 037	1 489	329	60	53.3	23.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 365	527	114	27	63.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 365	527	114	27	63.0	–
	HELENA, AR							
54	**Professional, scientific, & technical services**	**18**	**3 978**	**911**	**165**	**52**	**63.7**	**5.9**
541	Professional, scientific, & technical services	18	3 978	911	165	52	63.7	5.9
	HOPE, AR							
54	**Professional, scientific, & technical services**	**19**	**2 456**	**725**	**194**	**61**	**72.3**	**15.5**
541	Professional, scientific, & technical services	19	2 456	725	194	61	72.3	15.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
	HOT SPRINGS, AR							
54	**Professional, scientific, & technical services**	**115**	**36 541**	**15 056**	**3 128**	**562**	**37.7**	**4.9**
541	Professional, scientific, & technical services	115	36 541	15 056	3 128	562	37.7	4.9
5411	Legal services	50	11 345	3 944	858	135	27.5	9.8
54111	Offices of lawyers	48	D	D	D	c	D	D
541110	Offices of lawyers	48	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	48	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	6 761	3 445	711	145	38.2	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	6 761	3 445	711	145	38.2	3.7
541211	Offices of certified public accountants	18	D	D	D	b	D	D
541213	Tax return preparation services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	12 356	5 905	1 172	149	46.7	–
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	JACKSONVILLE, AR							
54	**Professional, scientific, & technical services**	**29**	**5 517**	**2 183**	**460**	**99**	**62.7**	**.4**
541	Professional, scientific, & technical services	29	5 517	2 183	460	99	62.7	.4
5411	Legal services	12	2 780	851	195	41	61.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 023	526	125	26	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 023	526	125	26	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JONESBORO, AR							
54	**Professional, scientific, & technical services**	**137**	**51 918**	**18 853**	**3 795**	**652**	**35.4**	**13.7**
541	Professional, scientific, & technical services	137	51 918	18 853	3 795	652	35.4	13.7
5411	Legal services	50	D	D	D	c	D	D
54111	Offices of lawyers	48	18 654	7 236	1 206	195	29.1	14.1
541110	Offices of lawyers	48	18 654	7 236	1 206	195	29.1	14.1
5411101	Offices of lawyers (except legal aid societies)	48	18 654	7 236	1 206	195	29.1	14.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	7 195	3 299	723	148	41.4	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	7 195	3 299	723	148	41.4	4.8
541211	Offices of certified public accountants	23	6 337	2 858	598	99	42.4	4.9
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5414	Specialized design services	6	3 175	529	148	32	5.8	9.9
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	8	D	D	D	b	D	D
54151	Computer systems design & related services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
54161	Management consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	LAKE VILLAGE, AR							
54	**Professional, scientific, & technical services**	**6**	**849**	**319**	**85**	**18**	**68.2**	**–**
	LITTLE ROCK, AR							
54	**Professional, scientific, & technical services**	**979**	**827 934**	**372 885**	**81 190**	**8 734**	**18.1**	**8.6**
541	Professional, scientific, & technical services	979	827 934	372 885	81 190	8 734	18.1	8.6
5411	Legal services	355	219 357	90 794	18 719	1 965	20.5	7.7
54111	Offices of lawyers	338	208 659	86 354	17 690	1 817	21.2	7.5
541110	Offices of lawyers	338	208 659	86 354	17 690	1 817	21.2	7.5
5411101	Offices of lawyers (except legal aid societies)	338	208 659	86 354	17 690	1 817	21.2	7.5
54119	Other legal services	17	10 698	4 440	1 029	148	7.0	11.0
541191	Title abstract & settlement offices	15	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	156	77 806	29 772	6 239	1 127	23.4	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	156	77 806	29 772	6 239	1 127	23.4	6.3
541211	Offices of certified public accountants	109	58 933	23 964	4 708	584	23.6	4.9
541213	Tax return preparation services	9	5 386	1 314	516	301	8.4	.2
541219	Other accounting services	30	3 396	1 430	419	87	61.4	30.8
5413	Architectural, engineering, & related services	136	120 994	56 256	11 306	1 361	17.6	10.9
54131	Architectural services	49	39 491	15 818	3 281	338	10.8	2.6
541310	Architectural services	49	39 491	15 818	3 281	338	10.8	2.6
54133	Engineering services	78	66 080	35 131	7 004	856	24.6	17.7
541330	Engineering services	78	66 080	35 131	7 004	856	24.6	17.7
54138	Testing laboratories	6	15 100	5 175	989	162	4.2	2.5
541380	Testing laboratories	6	15 100	5 175	989	162	4.2	2.5
5414	Specialized design services	28	9 821	1 714	390	71	42.0	.9
54141	Interior design services	10	D	D	D	b	D	D
541410	Interior design services	10	D	D	D	b	D	D
54143	Graphic design services	16	D	D	D	b	D	D
541430	Graphic design services	16	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	14	D	D	D	b	D	D
5415	Computer systems design & related services	74	238 987	140 669	32 112	2 337	14.6	11.7
54151	Computer systems design & related services	74	238 987	140 669	32 112	2 337	14.6	11.7
541511	Custom computer programming services	33	D	D	D	e	D	D
541512	Computer systems design services	25	32 890	7 263	1 592	197	56.9	2.4
5415121	Computer systems integrators	13	22 176	5 321	1 230	167	72.3	–
5415122	Computer systems consultants (except systems integrators)	12	10 714	1 942	362	30	25.1	7.5
541513	Computer facilities management services	9	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	102	63 178	22 183	5 102	609	16.8	5.5
54161	Management consulting services	73	50 881	17 624	4 066	502	15.8	2.1
541611	Administrative management & general management consulting service	38	35 720	10 833	2 747	334	8.8	1.7
541613	Marketing consulting services	17	D	D	D	b	D	D
54162	Environmental consulting services	15	9 042	2 796	722	78	14.7	26.7
541620	Environmental consulting services	15	9 042	2 796	722	78	14.7	26.7
54169	Other scientific & technical consulting services	14	3 255	1 763	314	29	38.1	–
541690	Other scientific & technical consulting services	14	3 255	1 763	314	29	38.1	–
5418	Advertising & related services	86	74 212	25 234	5 859	790	17.6	4.3
54181	Advertising agencies	40	40 579	17 336	4 042	415	8.0	.3
541810	Advertising agencies	40	40 579	17 336	4 042	415	8.0	.3
54182	Public relations agencies	13	D	D	D	b	D	D
541820	Public relations agencies	13	D	D	D	b	D	D
54186	Direct mail advertising	7	D	D	D	c	D	D
541860	Direct mail advertising	7	D	D	D	c	D	D
54189	Other services related to advertising	15	D	D	D	c	D	D
541890	Other services related to advertising	15	D	D	D	c	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LITTLE ROCK, AR—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	35	D	D	D	e	D	D
54191	Marketing research & public opinion polling	6	D	D	D	e	D	D
541910	Marketing research & public opinion polling	6	D	D	D	e	D	D
54192	Photographic services	25	7 000	1 771	361	95	18.2	5.7
541921	Photographic studios, portrait	19	4 652	1 023	253	74	16.2	7.6
541922	Commercial photography	6	2 348	748	108	21	22.1	2.0
	LONOKE, AR							
54	**Professional, scientific, & technical services**	**8**	**1 153**	**529**	**93**	**27**	**26.8**	**11.6**
541	Professional, scientific, & technical services	8	1 153	529	93	27	26.8	11.6
	LOWELL, AR							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MCGEHEE, AR							
54	**Professional, scientific, & technical services**	**15**	**1 900**	**577**	**155**	**35**	**71.1**	**23.1**
541	Professional, scientific, & technical services	15	1 900	577	155	35	71.1	23.1
	MAGNOLIA, AR							
54	**Professional, scientific, & technical services**	**38**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	38	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 716	777	195	33	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 716	777	195	33	100.0	–
5413	Architectural, engineering, & related services	7	2 837	1 202	263	71	72.5	20.5
	MALVERN, AR							
54	**Professional, scientific, & technical services**	**25**	**3 371**	**932**	**223**	**75**	**77.4**	**2.8**
541	Professional, scientific, & technical services	25	3 371	932	223	75	77.4	2.8
	MANILA, AR							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MARIANNA, AR							
54	**Professional, scientific, & technical services**	**9**	**2 556**	**697**	**195**	**70**	**91.5**	**8.5**
541	Professional, scientific, & technical services	9	2 556	697	195	70	91.5	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	MARION, AR							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	MARKED TREE, AR							
54	**Professional, scientific, & technical services**	**5**	**434**	**119**	**28**	**8**	**48.4**	**–**
	MAUMELLE, AR							
54	**Professional, scientific, & technical services**	**15**	**3 553**	**1 340**	**250**	**49**	**33.6**	**14.7**
541	Professional, scientific, & technical services	15	3 553	1 340	250	49	33.6	14.7
	MENA, AR							
54	**Professional, scientific, & technical services**	**25**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	25	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
541511	Custom computer programming services	3	D	D	D	b	D	D
	MONTICELLO, AR							
54	**Professional, scientific, & technical services**	**15**	**2 551**	**736**	**181**	**44**	**56.6**	**6.6**
541	Professional, scientific, & technical services	15	2 551	736	181	44	56.6	6.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MORRILTON, AR							
54	**Professional, scientific, & technical services**	**22**	**3 092**	**889**	**182**	**54**	**82.1**	**7.1**
541	Professional, scientific, & technical services	22	3 092	889	182	54	82.1	7.1
	MOUNTAIN HOME, AR							
54	**Professional, scientific, & technical services**	**51**	**12 004**	**4 286**	**983**	**241**	**54.7**	**2.4**
541	Professional, scientific, & technical services	51	12 004	4 286	983	241	54.7	2.4
5411	Legal services	21	D	D	D	b	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 524	1 639	404	117	43.2	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 524	1 639	404	117	43.2	4.7
541219	Other accounting services	9	1 327	546	136	43	87.6	12.4
5413	Architectural, engineering, & related services	7	1 805	682	159	32	81.8	–
	MOUNTAIN VIEW, AR							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	NASHVILLE, AR							
54	**Professional, scientific, & technical services**	**14**	**1 828**	**584**	**142**	**34**	**95.1**	**–**
541	Professional, scientific, & technical services	14	1 828	584	142	34	95.1	–
	NEWPORT, AR							
54	**Professional, scientific, & technical services**	**26**	**4 801**	**1 561**	**364**	**76**	**47.4**	**8.2**
541	Professional, scientific, & technical services	26	4 801	1 561	364	76	47.4	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
	NORTH LITTLE ROCK, AR							
54	**Professional, scientific, & technical services**	**125**	**63 987**	**24 734**	**6 675**	**898**	**27.1**	**17.4**
541	Professional, scientific, & technical services	125	63 987	24 734	6 675	898	27.1	17.4
5411	Legal services	33	11 536	5 465	1 085	119	33.8	16.9
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	6 463	3 071	795	128	35.6	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	6 463	3 071	795	128	35.6	3.0
541211	Offices of certified public accountants	13	5 029	2 354	600	85	31.0	3.5
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	19 786	8 159	2 680	240	33.5	.1
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
54133	Engineering services	10	9 433	5 607	2 071	137	7.7	.3
541330	Engineering services	10	9 433	5 607	2 071	137	7.7	.3
5414	Specialized design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	9	5 829	945	186	24	6.9	.3
54151	Computer systems design & related services	9	5 829	945	186	24	6.9	.3
541512	Computer systems design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	17	14 213	5 880	1 672	283	19.9	49.2
54161	Management consulting services	8	3 761	1 534	260	39	52.4	23.1
54162	Environmental consulting services	5	10 094	4 193	1 369	237	8.4	57.8
541620	Environmental consulting services	5	10 094	4 193	1 369	237	8.4	57.8
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	OSCEOLA, AR							
54	**Professional, scientific, & technical services**	**13**	**1 505**	**543**	**132**	**31**	**85.2**	**–**
541	Professional, scientific, & technical services	13	1 505	543	132	31	85.2	–
	OZARK, AR							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PARAGOULD, AR							
54	**Professional, scientific, & technical services**	**43**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	43	D	D	D	e	D	D
5411	Legal services	12	3 070	1 153	251	50	29.9	–
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	c	D	D
54134	Drafting services	1	D	D	D	c	D	D
541340	Drafting services	1	D	D	D	c	D	D
	PARIS, AR							
54	**Professional, scientific, & technical services**	**10**	**1 455**	**380**	**80**	**24**	**91.9**	**8.1**
541	Professional, scientific, & technical services	10	1 455	380	80	24	91.9	8.1
	PIGGOTT, AR							
54	**Professional, scientific, & technical services**	**9**	**594**	**296**	**41**	**13**	**82.2**	**8.6**
	PINE BLUFF, AR							
54	**Professional, scientific, & technical services**	**79**	**27 162**	**7 626**	**1 869**	**387**	**36.2**	**6.4**
541	Professional, scientific, & technical services	79	27 162	7 626	1 869	387	36.2	6.4
5411	Legal services	31	10 887	2 580	677	136	39.1	9.5
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	9 980	2 985	795	178	16.6	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	9 980	2 985	795	178	16.6	1.2
541211	Offices of certified public accountants	13	8 288	2 572	633	93	8.4	1.5
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	POCAHONTAS, AR							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
	PRESCOTT, AR							
54	**Professional, scientific, & technical services**	**8**	**1 387**	**427**	**111**	**26**	**43.1**	**–**
541	Professional, scientific, & technical services	8	1 387	427	111	26	43.1	–
	ROGERS, AR							
54	**Professional, scientific, & technical services**	**104**	**38 882**	**14 637**	**3 035**	**485**	**32.8**	**6.0**
541	Professional, scientific, & technical services	104	38 882	14 637	3 035	485	32.8	6.0
5411	Legal services	30	7 545	3 394	641	106	47.3	10.1
54111	Offices of lawyers	27	6 443	2 832	506	88	55.4	5.7
541110	Offices of lawyers	27	6 443	2 832	506	88	55.4	5.7
5411101	Offices of lawyers (except legal aid societies)	27	6 443	2 832	506	88	55.4	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	2 985	938	237	60	60.3	28.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	2 985	938	237	60	60.3	28.6
5413	Architectural, engineering, & related services	21	16 903	7 246	1 582	240	13.2	3.1
54131	Architectural services	6	6 111	1 856	391	67	20.6	–
541310	Architectural services	6	6 111	1 856	391	67	20.6	–
54133	Engineering services	9	9 686	5 074	1 125	161	7.7	.4
541330	Engineering services	9	9 686	5 074	1 125	161	7.7	.4
5415	Computer systems design & related services	6	5 878	1 579	309	29	40.5	–
54151	Computer systems design & related services	6	5 878	1 579	309	29	40.5	–
5416	Management, scientific, & technical consulting services	11	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RUSSELLVILLE, AR							
54	**Professional, scientific, & technical services**	**66**	**18 008**	**6 681**	**1 558**	**317**	**53.8**	**13.6**
541	Professional, scientific, & technical services	66	18 008	6 681	1 558	317	53.8	13.6
5411	Legal services	28	D	D	D	b	D	D
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 327	1 210	303	85	58.6	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 327	1 210	303	85	58.6	4.1
5413	Architectural, engineering, & related services	10	4 096	1 999	494	62	37.4	44.8
	SEARCY, AR							
54	**Professional, scientific, & technical services**	**47**	**12 293**	**4 607**	**965**	**205**	**52.3**	**5.8**
541	Professional, scientific, & technical services	47	12 293	4 607	965	205	52.3	5.8
5411	Legal services	18	4 166	1 645	307	77	34.4	3.2
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 930	2 214	487	82	70.8	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 930	2 214	487	82	70.8	4.7
541219	Other accounting services	6	D	D	D	b	D	D
	SHERIDAN, AR							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	SHERWOOD, AR							
54	**Professional, scientific, & technical services**	**33**	**8 613**	**3 232**	**633**	**107**	**54.4**	**3.3**
541	Professional, scientific, & technical services	33	8 613	3 232	633	107	54.4	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 352	810	185	26	47.0	19.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 352	810	185	26	47.0	19.9
5418	Advertising & related services	5	2 159	312	31	12	81.9	–
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	SILOAM SPRINGS, AR							
54	**Professional, scientific, & technical services**	**22**	**3 415**	**1 445**	**365**	**73**	**60.8**	**1.3**
541	Professional, scientific, & technical services	22	3 415	1 445	365	73	60.8	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	905	299	108	24	85.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	905	299	108	24	85.3	–
	SPRINGDALE, AR *							
54	**Professional, scientific, & technical services**	**97**	**37 421**	**16 303**	**3 508**	**560**	**26.3**	**12.0**
541	Professional, scientific, & technical services	97	37 421	16 303	3 508	560	26.3	12.0
5411	Legal services	24	8 746	3 894	752	139	27.4	14.0
54111	Offices of lawyers	22	D	D	D	c	D	D
541110	Offices of lawyers	22	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	6 475	2 857	606	101	53.1	34.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	6 475	2 857	606	101	53.1	34.6
5413	Architectural, engineering, & related services	20	14 305	7 281	1 665	241	18.4	1.4
54133	Engineering services	12	12 847	6 719	1 532	210	17.1	.7
541330	Engineering services	12	12 847	6 719	1 532	210	17.1	.7
5414	Specialized design services	2	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
	SPRINGDALE, AR (BENTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**1 616**	**680**	**150**	**26**	**83.2**	**16.8**
541	Professional, scientific, & technical services	5	1 616	680	150	26	83.2	16.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SPRINGDALE, AR (WASHINGTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**92**	**35 805**	**15 623**	**3 358**	**534**	**23.7**	**11.8**
541	Professional, scientific, & technical services	92	35 805	15 623	3 358	534	23.7	11.8
5411	Legal services	21	D	D	D	c	D	D
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	D	D	D	c	D	D
5413	Architectural, engineering, & related services	20	14 305	7 281	1 665	241	18.4	1.4
54133	Engineering services	12	12 847	6 719	1 532	210	17.1	.7
541330	Engineering services	12	12 847	6 719	1 532	210	17.1	.7
5414	Specialized design services	2	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
	STUTTGART, AR							
54	**Professional, scientific, & technical services**	**17**	**2 238**	**645**	**147**	**49**	**89.5**	**4.2**
541	Professional, scientific, & technical services	17	2 238	645	147	49	89.5	4.2
	TEXARKANA, AR							
54	**Professional, scientific, & technical services**	**36**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	36	D	D	D	c	D	D
5411	Legal services	14	5 613	1 186	258	56	37.8	2.0
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	TRUMANN, AR							
54	**Professional, scientific, & technical services**	**7**	**612**	**157**	**48**	**17**	**85.0**	**–**
	VAN BUREN, AR							
54	**Professional, scientific, & technical services**	**28**	**21 523**	**15 520**	**2 856**	**724**	**17.6**	**.4**
541	Professional, scientific, & technical services	28	21 523	15 520	2 856	724	17.6	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	e	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	WALDRON, AR							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	WALNUT RIDGE, AR							
54	**Professional, scientific, & technical services**	**14**	**1 710**	**415**	**112**	**35**	**47.7**	**20.9**
541	Professional, scientific, & technical services	14	1 710	415	112	35	47.7	20.9
	WARREN, AR							
54	**Professional, scientific, & technical services**	**13**	**2 006**	**677**	**158**	**37**	**65.4**	**7.4**
541	Professional, scientific, & technical services	13	2 006	677	158	37	65.4	7.4
	WEST HELENA, AR							
54	**Professional, scientific, & technical services**	**12**	**2 382**	**433**	**136**	**39**	**58.8**	**23.0**
541	Professional, scientific, & technical services	12	2 382	433	136	39	58.8	23.0
	WEST MEMPHIS, AR							
54	**Professional, scientific, & technical services**	**43**	**13 183**	**4 362**	**1 112**	**292**	**54.2**	**2.5**
541	Professional, scientific, & technical services	43	13 183	4 362	1 112	292	54.2	2.5
5411	Legal services	19	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	c	D	D
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WYNNE, AR							
54	**Professional, scientific, & technical services**	**19**	**2 299**	**586**	**153**	**55**	**68.2**	**6.3**
541	Professional, scientific, & technical services	19	2 299	586	153	55	68.2	6.3
	BALANCE OF ARKANSAS COUNTY, AR							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ASHLEY COUNTY, AR							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BAXTER COUNTY, AR							
54	**Professional, scientific, & technical services**	**14**	**5 066**	**2 124**	**351**	**71**	**48.3**	**.3**
541	Professional, scientific, & technical services	14	5 066	2 124	351	71	48.3	.3
5413	Architectural, engineering, & related services	8	2 147	985	213	42	45.6	.8
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
	BALANCE OF BENTON COUNTY, AR							
54	**Professional, scientific, & technical services**	**53**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	53	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418909	All other advertising	1	D	D	D	b	D	D
	BALANCE OF BOONE COUNTY, AR							
54	**Professional, scientific, & technical services**	**8**	**508**	**185**	**61**	**15**	**86.0**	**2.6**
	BALANCE OF BRADLEY COUNTY, AR							
54	**Professional, scientific, & technical services**	**3**	**559**	**261**	**129**	**25**	**–**	**89.3**
	BALANCE OF CALHOUN COUNTY, AR							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	BALANCE OF CARROLL COUNTY, AR							
54	**Professional, scientific, & technical services**	**19**	**2 277**	**801**	**124**	**39**	**45.3**	**.6**
541	Professional, scientific, & technical services	19	2 277	801	124	39	45.3	.6
	BALANCE OF CLARK COUNTY, AR							
54	**Professional, scientific, & technical services**	**3**	**338**	**143**	**28**	**10**	**46.2**	**53.8**
	BALANCE OF CLAY COUNTY, AR							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CLEBURNE COUNTY, AR							
54	**Professional, scientific, & technical services**	**3**	**331**	**45**	**9**	**4**	**100.0**	**–**
	BALANCE OF CLEVELAND COUNTY, AR							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF COLUMBIA COUNTY, AR							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CONWAY COUNTY, AR							
54	**Professional, scientific, & technical services**	**4**	**240**	**105**	**34**	**6**	**70.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CRAIGHEAD COUNTY, AR							
54	**Professional, scientific, & technical services**	**11**	**1 519**	**444**	**99**	**23**	**61.0**	**23.8**
541	Professional, scientific, & technical services	11	1 519	444	99	23	61.0	23.8
	BALANCE OF CRAWFORD COUNTY, AR							
54	**Professional, scientific, & technical services**	**16**	**3 811**	**1 485**	**338**	**74**	**52.4**	**.9**
541	Professional, scientific, & technical services	16	3 811	1 485	338	74	52.4	.9
	BALANCE OF CRITTENDEN COUNTY, AR							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DALLAS COUNTY, AR							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DESHA COUNTY, AR							
54	**Professional, scientific, & technical services**	**4**	**441**	**76**	**18**	**5**	**46.9**	**–**
	BALANCE OF DREW COUNTY, AR							
54	**Professional, scientific, & technical services**	**6**	**1 775**	**668**	**197**	**28**	**6.3**	**39.4**
541	Professional, scientific, & technical services	6	1 775	668	197	28	6.3	39.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	BALANCE OF FAULKNER COUNTY, AR							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	BALANCE OF FRANKLIN COUNTY, AR							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FULTON COUNTY, AR							
54	**Professional, scientific, & technical services**	**10**	**741**	**263**	**62**	**23**	**63.0**	**18.6**
	BALANCE OF GARLAND COUNTY, AR							
54	**Professional, scientific, & technical services**	**52**	**9 799**	**2 378**	**549**	**111**	**69.2**	**7.9**
541	Professional, scientific, & technical services	52	9 799	2 378	549	111	69.2	7.9
5411	Legal services	15	3 571	947	224	48	37.5	3.4
5413	Architectural, engineering, & related services	12	2 757	527	122	19	90.0	8.7
	BALANCE OF GRANT COUNTY, AR							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GREENE COUNTY, AR							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HEMPSTEAD COUNTY, AR							
54	**Professional, scientific, & technical services**	**3**	**330**	**91**	**20**	**5**	**D**	**–**
	BALANCE OF HOT SPRING COUNTY, AR							
54	**Professional, scientific, & technical services**	**4**	**166**	**43**	**17**	**7**	**38.6**	**5.4**
	BALANCE OF INDEPENDENCE COUNTY, AR							
54	**Professional, scientific, & technical services**	**10**	**2 236**	**578**	**122**	**33**	**19.1**	**18.6**
541	Professional, scientific, & technical services	10	2 236	578	122	33	19.1	18.6
	BALANCE OF IZARD COUNTY, AR							
54	**Professional, scientific, & technical services**	**7**	**423**	**91**	**17**	**7**	**49.6**	**48.2**

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF JACKSON COUNTY, AR							
54	**Professional, scientific, & technical services**	**4**	**388**	**34**	**8**	**6**	**76.0**	**–**
	BALANCE OF JEFFERSON COUNTY, AR							
54	**Professional, scientific, & technical services**	**6**	**10 893**	**6 831**	**1 619**	**232**	**–**	**1.8**
541	Professional, scientific, & technical services	6	10 893	6 831	1 619	232	–	1.8
5413	Architectural, engineering, & related services	2	D	D	D	c	D	D
	BALANCE OF JOHNSON COUNTY, AR							
54	**Professional, scientific, & technical services**	**5**	**473**	**155**	**31**	**13**	**69.3**	**–**
	BALANCE OF LAFAYETTE COUNTY, AR							
54	**Professional, scientific, & technical services**	**7**	**661**	**192**	**49**	**27**	**39.2**	**12.6**
	BALANCE OF LAWRENCE COUNTY, AR							
54	**Professional, scientific, & technical services**	**4**	**183**	**59**	**9**	**7**	**100.0**	**–**
	BALANCE OF LINCOLN COUNTY, AR							
54	**Professional, scientific, & technical services**	**4**	**615**	**138**	**23**	**6**	**67.0**	**–**
	BALANCE OF LITTLE RIVER COUNTY, AR							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	BALANCE OF LOGAN COUNTY, AR							
54	**Professional, scientific, & technical services**	**4**	**350**	**62**	**9**	**5**	**65.1**	**34.9**
	BALANCE OF LONOKE COUNTY, AR							
54	**Professional, scientific, & technical services**	**19**	**5 348**	**2 084**	**605**	**107**	**72.2**	**1.1**
541	Professional, scientific, & technical services	19	5 348	2 084	605	107	72.2	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	BALANCE OF MADISON COUNTY, AR							
54	**Professional, scientific, & technical services**	**12**	**1 831**	**465**	**118**	**32**	**79.1**	**7.3**
541	Professional, scientific, & technical services	12	1 831	465	118	32	79.1	7.3
	BALANCE OF MARION COUNTY, AR							
54	**Professional, scientific, & technical services**	**10**	**1 365**	**503**	**161**	**22**	**36.5**	**23.4**
541	Professional, scientific, & technical services	10	1 365	503	161	22	36.5	23.4
	BALANCE OF MILLER COUNTY, AR							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MISSISSIPPI COUNTY, AR							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	BALANCE OF MONROE COUNTY, AR							
54	**Professional, scientific, & technical services**	**6**	**2 359**	**704**	**58**	**33**	**84.7**	**9.8**
541	Professional, scientific, & technical services	6	2 359	704	58	33	84.7	9.8
	BALANCE OF MONTGOMERY COUNTY, AR							
54	**Professional, scientific, & technical services**	**9**	**936**	**316**	**82**	**18**	**83.9**	**5.2**
541	Professional, scientific, & technical services	9	936	316	82	18	83.9	5.2
	BALANCE OF NEWTON COUNTY, AR							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF OUACHITA COUNTY, AR							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PERRY COUNTY, AR							
54	**Professional, scientific, & technical services**	**6**	**813**	**197**	**55**	**11**	**67.4**	**8.0**
	BALANCE OF PHILLIPS COUNTY, AR							
54	**Professional, scientific, & technical services**	**3**	**271**	**43**	**11**	**3**	**D**	**–**
	BALANCE OF PIKE COUNTY, AR							
54	**Professional, scientific, & technical services**	**6**	**475**	**164**	**44**	**16**	**70.9**	**3.8**
	BALANCE OF POINSETT COUNTY, AR							
54	**Professional, scientific, & technical services**	**7**	**1 081**	**243**	**58**	**15**	**33.3**	**35.7**
541	Professional, scientific, & technical services	7	1 081	243	58	15	33.3	35.7
	BALANCE OF POLK COUNTY, AR							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF POPE COUNTY, AR							
54	**Professional, scientific, & technical services**	**9**	**910**	**394**	**64**	**15**	**78.0**	**2.5**
541	Professional, scientific, & technical services	9	910	394	64	15	78.0	2.5
	BALANCE OF PRAIRIE COUNTY, AR							
54	**Professional, scientific, & technical services**	**8**	**1 058**	**292**	**73**	**20**	**74.5**	**–**
541	Professional, scientific, & technical services	8	1 058	292	73	20	74.5	–
	BALANCE OF PULASKI COUNTY, AR							
54	**Professional, scientific, & technical services**	**36**	**8 572**	**2 174**	**465**	**87**	**48.5**	**.1**
541	Professional, scientific, & technical services	36	8 572	2 174	465	87	48.5	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	895	415	83	16	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	895	415	83	16	100.0	–
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
	BALANCE OF RANDOLPH COUNTY, AR							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ST. FRANCIS COUNTY, AR							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SALINE COUNTY, AR							
54	**Professional, scientific, & technical services**	**19**	**3 218**	**969**	**188**	**44**	**49.0**	**–**
541	Professional, scientific, & technical services	19	3 218	969	188	44	49.0	–
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
	BALANCE OF SCOTT COUNTY, AR							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SEARCY COUNTY, AR							
54	**Professional, scientific, & technical services**	**4**	**475**	**178**	**47**	**13**	**100.0**	**–**
	BALANCE OF SEBASTIAN COUNTY, AR							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SEVIER COUNTY, AR							
54	**Professional, scientific, & technical services**	**3**	**138**	**39**	**6**	**2**	**7.2**	**92.8**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SHARP COUNTY, AR							
54	**Professional, scientific, & technical services**	**17**	**1 926**	**681**	**115**	**35**	**78.0**	**7.6**
541	Professional, scientific, & technical services	17	1 926	681	115	35	78.0	7.6
	BALANCE OF STONE COUNTY, AR							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	BALANCE OF UNION COUNTY, AR							
54	**Professional, scientific, & technical services**	**10**	**2 240**	**1 097**	**206**	**39**	**20.0**	**2.4**
541	Professional, scientific, & technical services	10	2 240	1 097	206	39	20.0	2.4
	BALANCE OF VAN BUREN COUNTY, AR							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	BALANCE OF WASHINGTON COUNTY, AR							
54	**Professional, scientific, & technical services**	**27**	**5 077**	**1 758**	**335**	**72**	**35.3**	**42.3**
541	Professional, scientific, & technical services	27	5 077	1 758	335	72	35.3	42.3
5413	Architectural, engineering, & related services	4	1 483	561	50	6	47.5	52.5
	BALANCE OF WHITE COUNTY, AR							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	a	D	D
	BALANCE OF WOODRUFF COUNTY, AR							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF YELL COUNTY, AR							
54	**Professional, scientific, & technical services**	**12**	**3 997**	**2 684**	**525**	**181**	**87.0**	**.5**
541	Professional, scientific, & technical services	12	3 997	2 684	525	181	87.0	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

ARKANSAS

Fairfield Bay is in Cleburne and Van Buren Counties; it was incorporated in July 1993.

Springdale is in Benton and Washington Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

ARKANSAS

Fayetteville—Springdale—Rogers, AR MSA

Benton County, AR

Washington County, AR

Fort Smith, AR—OK MSA

Crawford County, AR

Sebastian County, AR

Sequoyah County, OK

Jonesboro, AR MSA

Craighead County, AR

Little Rock—North Little Rock, AR MSA

Faulkner County, AR

Lonoke County, AR

Pulaski County, AR

Saline County, AR

Memphis, TN—AR—MS MSA

Crittenden County, AR

DeSoto County, MS

Fayette County, TN

Shelby County, TN

Tipton County, TN

Pine Bluff, AR MSA

Jefferson County, AR

Texarkana, TX—Texarkana, AR MSA

Miller County, AR

Bowie County, TX

U.S. Census Bureau, 1997 Economic Census

Arizona

1997

Issued August 1999

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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U.S. CENSUS BUREAU

ECONOMIC CENSUS 1997

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ARIZONA							
54	**Professional, scientific, & technical services**	**10 163**	**6 669 433**	**2 724 740**	**595 426**	**75 789**	**25.1**	**9.1**
541	Professional, scientific, & technical services	10 163	6 669 433	2 724 740	595 426	75 789	25.1	9.1
5411	Legal services	2 521	1 495 062	701 989	145 601	14 064	22.2	5.6
54111	Offices of lawyers	2 450	1 413 609	672 261	139 282	12 877	23.0	5.7
541110	Offices of lawyers	2 450	1 413 609	672 261	139 282	12 877	23.0	5.7
5411101	Offices of lawyers (except legal aid societies)	2 450	1 413 609	672 261	139 282	12 877	23.0	5.7
54119	Other legal services	71	81 453	29 728	6 319	1 187	7.6	4.8
541191	Title abstract & settlement offices	32	66 170	24 427	5 098	940	2.1	4.7
541199	All other legal services	39	15 283	5 301	1 221	247	31.3	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 783	648 048	304 207	67 911	15 992	32.5	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 783	648 048	304 207	67 911	15 992	32.5	8.9
541211	Offices of certified public accountants	930	383 150	164 438	36 696	4 783	29.8	4.3
541213	Tax return preparation services	223	37 371	13 365	5 207	2 748	31.6	6.0
541214	Payroll services	47	139 559	89 541	17 464	6 506	29.4	18.9
541219	Other accounting services	583	87 968	36 863	8 544	1 955	49.0	14.2
5413	Architectural, engineering, & related services	1 818	1 590 723	698 014	152 651	17 543	25.7	6.8
54131	Architectural services	474	323 750	116 499	23 716	2 910	26.8	4.2
541310	Architectural services	474	323 750	116 499	23 716	2 910	26.8	4.2
54133	Engineering services	997	1 068 457	497 363	110 064	11 788	26.2	8.1
541330	Engineering services	997	1 068 457	497 363	110 064	11 788	26.2	8.1
54134	Drafting services	47	8 498	3 746	783	143	30.4	3.8
541340	Drafting services	47	8 498	3 746	783	143	30.4	3.8
54135	Building inspection services	49	5 647	2 213	406	81	29.3	11.7
541350	Building inspection services	49	5 647	2 213	406	81	29.3	11.7
54136	Geophysical surveying & mapping services	11	3 973	1 513	315	43	71.6	8.7
541360	Geophysical surveying & mapping services	11	3 973	1 513	315	43	71.6	8.7
54137	Surveying & mapping (except geophysical) services	136	36 193	17 624	3 825	621	28.6	6.3
541370	Surveying & mapping (except geophysical) services	136	36 193	17 624	3 825	621	28.6	6.3
54138	Testing laboratories	104	144 205	59 056	13 542	1 957	16.7	3.3
541380	Testing laboratories	104	144 205	59 056	13 542	1 957	16.7	3.3
5414	Specialized design services	423	197 126	47 084	10 509	1 463	40.9	8.1
54141	Interior design services	169	88 732	14 273	2 986	465	39.5	11.3
541410	Interior design services	169	88 732	14 273	2 986	465	39.5	11.3
54142	Industrial design services	16	11 029	5 340	1 555	114	15.0	2.7
541420	Industrial design services	16	11 029	5 340	1 555	114	15.0	2.7
54143	Graphic design services	230	95 453	26 754	5 799	855	45.5	5.8
541430	Graphic design services	230	95 453	26 754	5 799	855	45.5	5.8
5414301	Graphic design services (except commercial art & medical artists)	192	85 680	23 921	5 215	782	44.1	6.5
5414302	Commercial art	38	9 773	2 833	584	73	57.2	–
54149	Other specialized design services	8	1 912	717	169	29	25.8	–
541490	Other specialized design services	8	1 912	717	169	29	25.8	–
5415	Computer systems design & related services	981	994 715	431 524	98 325	9 195	14.7	13.1
54151	Computer systems design & related services	981	994 715	431 524	98 325	9 195	14.7	13.1
541511	Custom computer programming services	428	353 173	191 165	41 388	3 792	14.6	19.3
541512	Computer systems design services	410	509 461	194 778	47 749	4 509	15.6	8.6
5415121	Computer systems integrators	150	316 343	106 554	28 456	2 409	12.8	5.5
5415122	Computer systems consultants (except systems integrators)	260	193 118	88 224	19 293	2 100	20.2	13.6
541513	Computer facilities management services	17	82 831	29 657	5 849	501	.4	15.9
541519	Other computer related services	126	49 250	15 924	3 339	393	29.7	11.8
5416	Management, scientific, & technical consulting services	1 549	790 312	303 024	63 228	7 938	35.3	14.2
54161	Management consulting services	1 158	637 643	250 352	51 833	6 541	33.3	13.7
541611	Administrative management & general management consulting service	564	301 839	135 697	27 912	3 513	24.7	10.8
541612	Human resources & executive search consulting services	238	132 469	58 392	12 364	1 438	36.7	20.0
5416121	Actuarial consulting	10	7 301	3 707	980	82	7.2	.1
5416122	Executive placement services	100	48 357	21 179	4 220	499	43.9	22.5
5416123	Human resources & personnel management consulting	128	76 811	33 506	7 164	857	35.0	20.4
541613	Marketing consulting services	244	128 170	37 221	7 301	1 038	39.5	11.2
541614	Process, physical distribution, & logistics consulting services	45	33 033	8 245	1 964	211	40.4	9.1
541618	Other management consulting services	67	42 132	10 797	2 292	341	60.2	26.3
54162	Environmental consulting services	111	54 042	22 511	4 890	583	35.8	13.0
541620	Environmental consulting services	111	54 042	22 511	4 890	583	35.8	13.0
54169	Other scientific & technical consulting services	280	98 627	30 161	6 505	814	48.2	17.9
541690	Other scientific & technical consulting services	280	98 627	30 161	6 505	814	48.2	17.9
5417	Scientific research & development services	129	218 820	64 338	15 117	1 511	8.5	9.7
54171	R&D in the physical, engineering, & life sciences	100	205 821	59 208	14 196	1 280	7.6	9.4
541710	R&D in the physical, engineering, & life sciences	100	205 821	59 208	14 196	1 280	7.6	9.4
5417101	R&D in the physical & engineering sciences	61	179 423	50 407	12 337	1 039	5.5	6.3
5417102	Research & development in the life sciences	39	26 398	8 801	1 859	241	22.1	30.5
54172	Research & development in the social sciences & humanities	29	12 999	5 130	921	231	22.2	14.7
541720	R&D in the social sciences & humanities	29	12 999	5 130	921	231	22.2	14.7

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ARIZONA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	583	555 734	118 410	28 447	4 789	29.8	10.6
54181	Advertising agencies	200	144 957	38 579	8 597	1 117	50.9	16.2
541810	Advertising agencies	200	144 957	38 579	8 597	1 117	50.9	16.2
54182	Public relations agencies	73	23 584	8 337	1 682	230	51.1	3.4
541820	Public relations agencies	73	23 584	8 337	1 682	230	51.1	3.4
54183	Media buying services	19	66 524	9 559	2 175	294	34.7	14.6
541830	Media buying services	19	66 524	9 559	2 175	294	34.7	14.6
54184	Media representatives	27	12 380	3 071	664	150	42.5	37.4
541840	Media representatives	27	12 380	3 071	664	150	42.5	37.4
5418401	Radio & television advertising representatives	9	3 454	1 033	205	13	83.3	13.7
5418402	Publishers' advertising representatives	18	8 926	2 038	459	137	26.7	46.5
54185	Display advertising	46	126 655	19 010	6 365	1 026	7.0	1.0
541850	Display advertising	46	126 655	19 010	6 365	1 026	7.0	1.0
5418501	Display advertising (except outdoor)	9	D	D	D	f	D	D
5418502	Outdoor advertising services	37	D	D	D	e	D	D
54186	Direct mail advertising	59	97 196	21 408	4 785	830	16.8	11.7
541860	Direct mail advertising	59	97 196	21 408	4 785	830	16.8	11.7
54187	Advertising material distribution services	11	7 168	2 278	438	172	35.8	45.6
541870	Advertising material distribution services	11	7 168	2 278	438	172	35.8	45.6
54189	Other services related to advertising	148	77 270	16 168	3 741	970	30.4	5.9
541890	Other services related to advertising	148	77 270	16 168	3 741	970	30.4	5.9
5418901	Welcoming services	5	557	226	47	31	49.4	–
5418902	Advertising specialties goods distributor	65	55 575	10 472	2 424	657	29.5	5.3
5418903	Sign painting & lettering shop	60	14 831	4 236	1 009	218	28.5	9.7
5418909	All other advertising	18	6 307	1 234	261	64	41.0	3.6
5419	Other professional, scientific, & technical services	376	178 893	56 150	13 637	3 294	19.3	8.5
54191	Marketing research & public opinion polling	62	82 908	28 415	6 675	1 735	13.1	10.0
541910	Marketing research & public opinion polling	62	82 908	28 415	6 675	1 735	13.1	10.0
54192	Photographic services	260	61 841	19 216	4 349	1 196	31.5	10.5
541921	Photographic studios, portrait	201	43 955	13 748	3 035	992	26.1	7.8
541922	Commercial photography	59	17 886	5 468	1 314	204	44.8	16.9
54193	Translation & interpretation services	8	617	272	67	14	36.3	38.1
541930	Translation & interpretation services	8	617	272	67	14	36.3	38.1
54199	All other professional, scientific, & technical services	46	33 527	8 247	2 546	349	11.6	.5
541990	All other professional, scientific, & technical services	46	33 527	8 247	2 546	349	11.6	.5

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	ARIZONA								
54	**Professional, scientific, & technical services**	**93**	**95 624**	**92 694**	**43 541**	**10 295**	**1 285**	**10.9**	**5.5**
541	Professional, scientific, & technical services	93	95 624	92 694	43 541	10 295	1 285	10.9	5.5
5411	Legal services	41	14 069	13 692	8 770	2 086	338	7.6	6.9
54111	Offices of lawyers	41	14 069	13 692	8 770	2 086	338	7.6	6.9
541110	Offices of lawyers	41	14 069	13 692	8 770	2 086	338	7.6	6.9
5411102	Legal aid societies & similar legal services	41	14 069	13 692	8 770	2 086	338	7.6	6.9
5417	Scientific research & development services	52	81 555	79 002	34 771	8 209	947	11.5	5.3
54171	R&D in the physical, engineering, & life sciences	40	69 934	68 621	31 457	7 374	818	9.0	4.3
541710	R&D in the physical, engineering, & life sciences	40	69 934	68 621	31 457	7 374	818	9.0	4.3
5417101	R&D in the physical & engineering sciences	17	55 936	55 091	27 078	6 393	664	4.0	1.8
5417102	Research & development in the life sciences	23	13 998	13 530	4 379	981	154	29.1	14.3
54172	Research & development in the social sciences & humanities	12	11 621	10 381	3 314	835	129	26.2	11.0
541720	R&D in the social sciences & humanities	12	11 621	10 381	3 314	835	129	26.2	11.0

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FLAGSTAFF, AZ–UT MSA							
54	**Professional, scientific, & technical services**	**187**	**59 866**	**21 795**	**4 788**	**795**	**45.0**	**14.1**
541	Professional, scientific, & technical services	187	59 866	21 795	4 788	795	45.0	14.1
5411	Legal services	53	19 586	6 144	1 420	216	36.5	.6
54111	Offices of lawyers	50	D	D	D	c	D	D
541110	Offices of lawyers	50	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	50	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	8 759	3 249	796	202	65.2	12.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	8 759	3 249	796	202	65.2	12.3
541211	Offices of certified public accountants	27	5 520	2 149	520	92	73.0	9.4
541213	Tax return preparation services	4	D	D	D	b	D	D
541219	Other accounting services	11	1 604	600	92	28	96.3	1.7
5413	Architectural, engineering, & related services	36	13 285	5 015	1 162	171	69.7	3.5
5416	Management, scientific, & technical consulting services	20	6 276	3 786	588	87	27.4	12.0
5418	Advertising & related services	7	2 299	292	58	12	48.8	–
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
	LAS VEGAS, NV–AZ MSA							
54	**Professional, scientific, & technical services**	**2 560**	**2 152 379**	**845 172**	**188 490**	**20 871**	**18.9**	**8.3**
541	Professional, scientific, & technical services	2 560	2 152 379	845 172	188 490	20 871	18.9	8.3
5411	Legal services	727	481 950	227 599	41 978	4 421	22.7	7.0
54111	Offices of lawyers	684	448 017	211 061	38 483	4 006	24.2	6.3
541110	Offices of lawyers	684	448 017	211 061	38 483	4 006	24.2	6.3
5411101	Offices of lawyers (except legal aid societies)	684	448 017	211 061	38 483	4 006	24.2	6.3
54119	Other legal services	43	33 933	16 538	3 495	415	2.2	15.6
541191	Title abstract & settlement offices	26	31 636	15 981	3 353	367	.5	13.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	432	141 370	56 704	13 092	2 851	26.8	14.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	432	141 370	56 704	13 092	2 851	26.8	14.0
541211	Offices of certified public accountants	179	85 454	33 455	7 549	991	28.0	8.4
541213	Tax return preparation services	91	11 016	3 500	1 169	646	32.3	10.3
541219	Other accounting services	142	32 296	12 332	3 055	591	29.8	28.1
5413	Architectural, engineering, & related services	370	719 017	290 270	69 967	6 128	10.1	5.8
54131	Architectural services	85	116 165	40 305	8 917	830	14.2	1.2
541310	Architectural services	85	116 165	40 305	8 917	830	14.2	1.2
54133	Engineering services	215	564 822	232 398	56 964	4 784	8.5	6.8
541330	Engineering services	215	564 822	232 398	56 964	4 784	8.5	6.8
54137	Surveying & mapping (except geophysical) services	38	22 593	10 422	2 385	264	28.1	1.6
541370	Surveying & mapping (except geophysical) services	38	22 593	10 422	2 385	264	28.1	1.6
54138	Testing laboratories	16	13 717	6 503	1 574	201	4.2	8.6
541380	Testing laboratories	16	13 717	6 503	1 574	201	4.2	8.6
5414	Specialized design services	105	60 336	12 371	2 877	380	49.5	4.6
54141	Interior design services	63	40 108	8 152	2 012	256	49.1	4.6
541410	Interior design services	63	40 108	8 152	2 012	256	49.1	4.6
54143	Graphic design services	37	17 261	3 818	775	110	43.9	4.8
541430	Graphic design services	37	17 261	3 818	775	110	43.9	4.8
5414301	Graphic design services (except commercial art & medical artists)	32	D	D	D	c	D	D
5415	Computer systems design & related services	191	104 775	39 688	8 529	1 001	20.2	12.4
54151	Computer systems design & related services	191	104 775	39 688	8 529	1 001	20.2	12.4
541511	Custom computer programming services	84	34 280	14 536	3 055	291	28.6	18.0
541512	Computer systems design services	82	61 243	20 435	4 537	545	15.1	8.6
5415121	Computer systems integrators	26	33 774	11 335	2 697	342	6.1	11.3
5415122	Computer systems consultants (except systems integrators)	56	27 469	9 100	1 840	203	26.2	5.4
541519	Other computer related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	393	224 384	72 374	16 583	1 968	28.6	19.4
54161	Management consulting services	326	181 114	63 754	13 452	1 541	31.3	20.9
541611	Administrative management & general management consulting service	182	103 838	37 704	7 378	699	25.0	15.3
541612	Human resources & executive search consulting services	35	11 606	4 911	1 100	268	66.5	4.0
5416122	Executive placement services	17	D	D	D	c	D	D
541613	Marketing consulting services	85	56 513	18 517	4 369	519	38.4	37.8
541618	Other management consulting services	13	D	D	D	a	D	D
54162	Environmental consulting services	15	30 966	3 674	2 115	297	6.6	9.4
541620	Environmental consulting services	15	30 966	3 674	2 115	297	6.6	9.4
54169	Other scientific & technical consulting services	52	12 304	4 946	1 016	130	44.4	23.5
541690	Other scientific & technical consulting services	52	12 304	4 946	1 016	130	44.4	23.5
5417	Scientific research & development services	26	142 197	82 663	21 591	1 749	1.7	.8
54171	R&D in the physical, engineering, & life sciences	24	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	24	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	18	138 656	81 240	21 315	1 725	.7	.8

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	LAS VEGAS, NV–AZ MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	208	228 306	52 651	11 296	1 696	26.0	7.7
54181	Advertising agencies	73	58 766	18 759	4 092	464	53.6	6.7
541810	Advertising agencies	73	58 766	18 759	4 092	464	53.6	6.7
54182	Public relations agencies	25	12 807	4 807	862	123	24.6	2.9
541820	Public relations agencies	25	12 807	4 807	862	123	24.6	2.9
54184	Media representatives	12	12 462	2 751	591	85	46.8	50.2
541840	Media representatives	12	12 462	2 751	591	85	46.8	50.2
5418402	Publishers' advertising representatives	10	D	D	D	b	D	D
54185	Display advertising	25	45 935	7 430	1 434	212	6.4	10.1
541850	Display advertising	25	45 935	7 430	1 434	212	6.4	10.1
5418502	Outdoor advertising services	21	D	D	D	c	D	D
54186	Direct mail advertising	11	57 832	9 051	2 487	410	8.1	.1
541860	Direct mail advertising	11	57 832	9 051	2 487	410	8.1	.1
54189	Other services related to advertising	53	38 982	9 409	1 766	325	28.4	5.2
541890	Other services related to advertising	53	38 982	9 409	1 766	325	28.4	5.2
5418902	Advertising specialties goods distributor	21	20 918	4 609	1 065	149	22.7	.5
5418903	Sign painting & lettering shop	21	6 610	2 076	360	99	41.3	16.8
5418909	All other advertising	11	11 454	2 724	341	77	31.3	7.0
5419	Other professional, scientific, & technical services	108	50 044	10 852	2 577	677	17.7	9.3
54192	Photographic services	84	40 638	8 122	1 889	508	15.4	10.5
541921	Photographic studios, portrait	66	32 142	5 962	1 342	393	11.7	9.7
541922	Commercial photography	18	8 496	2 160	547	115	29.7	13.3
54199	All other professional, scientific, & technical services	15	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	15	D	D	D	b	D	D
	PHOENIX–MESA, AZ MSA							
54	**Professional, scientific, & technical services**	**7 228**	**5 136 849**	**2 141 489**	**466 230**	**58 051**	**25.0**	**9.0**
541	Professional, scientific, & technical services	7 228	5 136 849	2 141 489	466 230	58 051	25.0	9.0
5411	Legal services	1 690	1 173 841	564 557	117 459	10 528	19.9	5.2
54111	Offices of lawyers	1 652	1 122 699	549 662	114 304	9 777	20.3	5.4
541110	Offices of lawyers	1 652	1 122 699	549 662	114 304	9 777	20.3	5.4
5411101	Offices of lawyers (except legal aid societies)	1 652	1 122 699	549 662	114 304	9 777	20.3	5.4
54119	Other legal services	38	51 142	14 895	3 155	751	10.1	.5
541191	Title abstract & settlement offices	12	D	D	D	f	D	D
541199	All other legal services	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 176	521 637	248 069	54 481	12 735	29.4	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 176	521 637	248 069	54 481	12 735	29.4	8.7
541211	Offices of certified public accountants	637	305 746	129 156	29 024	3 538	25.4	3.9
541213	Tax return preparation services	122	23 116	8 450	3 256	1 780	29.1	7.4
541214	Payroll services	36	128 211	82 859	15 928	6 048	31.8	17.6
541219	Other accounting services	381	64 564	27 604	6 273	1 369	43.9	13.8
5413	Architectural, engineering, & related services	1 248	1 236 466	544 465	119 129	13 336	24.4	6.8
54131	Architectural services	348	278 707	101 270	20 550	2 396	24.1	4.7
541310	Architectural services	348	278 707	101 270	20 550	2 396	24.1	4.7
54133	Engineering services	688	793 940	374 139	82 983	8 730	25.5	8.3
541330	Engineering services	688	793 940	374 139	82 983	8 730	25.5	8.3
54134	Drafting services	31	6 996	3 049	613	96	26.1	3.8
541340	Drafting services	31	6 996	3 049	613	96	26.1	3.8
54135	Building inspection services	38	4 973	1 983	368	66	26.9	13.1
541350	Building inspection services	38	4 973	1 983	368	66	26.9	13.1
54137	Surveying & mapping (except geophysical) services	61	20 241	10 171	2 221	333	24.1	5.0
541370	Surveying & mapping (except geophysical) services	61	20 241	10 171	2 221	333	24.1	5.0
54138	Testing laboratories	76	129 009	52 845	12 196	1 688	17.4	2.0
541380	Testing laboratories	76	129 009	52 845	12 196	1 688	17.4	2.0
5414	Specialized design services	335	174 638	41 900	9 435	1 240	39.7	8.3
54141	Interior design services	135	77 543	11 998	2 554	378	39.5	12.7
541410	Interior design services	135	77 543	11 998	2 554	378	39.5	12.7
54142	Industrial design services	12	D	D	D	c	D	D
541420	Industrial design services	12	D	D	D	c	D	D
54143	Graphic design services	182	84 909	24 040	5 199	732	43.6	5.4
541430	Graphic design services	182	84 909	24 040	5 199	732	43.6	5.4
5414301	Graphic design services (except commercial art & medical artists)	150	76 847	21 609	4 732	679	41.5	5.9
5414302	Commercial art	32	8 062	2 431	467	53	63.6	–
5415	Computer systems design & related services	798	691 344	318 772	71 550	6 638	16.8	15.1
54151	Computer systems design & related services	798	691 344	318 772	71 550	6 638	16.8	15.1
541511	Custom computer programming services	350	294 972	164 811	35 474	3 183	12.5	20.0
541512	Computer systems design services	336	348 486	127 436	31 404	2 963	19.1	11.1
5415121	Computer systems integrators	118	207 963	61 886	17 762	1 466	16.3	6.6
5415122	Computer systems consultants (except systems integrators)	218	140 523	65 550	13 642	1 497	23.2	17.8
541519	Other computer related services	102	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHOENIX–MESA, AZ MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	1 209	683 552	261 892	54 963	6 694	35.5	12.5
54161	Management consulting services	944	568 435	224 955	46 886	5 743	33.0	11.6
541611	Administrative management & general management consulting service	453	270 962	122 445	25 360	3 081	23.4	10.3
541612	Human resources & executive search consulting services	197	113 737	51 790	11 164	1 278	37.6	13.3
5416122	Executive placement services	83	41 600	19 272	3 893	465	46.4	17.6
5416123	Human resources & personnel management consulting	104	64 836	28 811	6 291	731	35.4	12.0
541613	Marketing consulting services	207	119 122	34 787	6 804	965	38.2	11.2
541614	Process, physical distribution, & logistics consulting services	36	30 093	7 621	1 871	195	38.1	9.8
541618	Other management consulting services	51	34 521	8 312	1 687	224	70.4	19.7
54162	Environmental consulting services	66	38 152	15 186	3 341	374	37.3	16.0
541620	Environmental consulting services	66	38 152	15 186	3 341	374	37.3	16.0
54169	Other scientific & technical consulting services	199	76 965	21 751	4 736	577	53.5	16.7
541690	Other scientific & technical consulting services	199	76 965	21 751	4 736	577	53.5	16.7
5417	Scientific research & development services	63	38 034	16 122	3 549	368	29.7	25.6
54171	R&D in the physical, engineering, & life sciences	50	34 817	14 730	3 277	301	29.8	27.3
541710	R&D in the physical, engineering, & life sciences	50	34 817	14 730	3 277	301	29.8	27.3
5417101	R&D in the physical & engineering sciences	30	D	D	D	c	D	D
5418	Advertising & related services	442	470 276	100 644	24 536	4 070	27.5	9.9
54181	Advertising agencies	147	114 113	33 490	7 452	917	45.7	15.2
541810	Advertising agencies	147	114 113	33 490	7 452	917	45.7	15.2
54182	Public relations agencies	63	20 370	7 186	1 436	191	50.0	3.9
541820	Public relations agencies	63	20 370	7 186	1 436	191	50.0	3.9
54183	Media buying services	18	D	D	D	e	D	D
541830	Media buying services	18	D	D	D	e	D	D
54185	Display advertising	28	104 850	13 678	5 261	866	7.7	.2
541850	Display advertising	28	104 850	13 678	5 261	866	7.7	.2
5418501	Display advertising (except outdoor)	7	D	D	D	f	D	D
5418502	Outdoor advertising services	21	D	D	D	e	D	D
54186	Direct mail advertising	49	90 785	19 838	4 416	725	15.4	11.0
541860	Direct mail advertising	49	90 785	19 838	4 416	725	15.4	11.0
54189	Other services related to advertising	109	D	D	D	f	D	D
541890	Other services related to advertising	109	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	51	44 054	8 805	2 061	596	25.2	6.6
5418903	Sign painting & lettering shop	40	9 689	2 659	644	116	26.2	10.1
5419	Other professional, scientific, & technical services	267	147 061	45 068	11 128	2 442	17.9	9.6
54191	Marketing research & public opinion polling	50	66 770	21 141	5 042	1 197	13.6	11.7
541910	Marketing research & public opinion polling	50	66 770	21 141	5 042	1 197	13.6	11.7
54192	Photographic services	183	49 245	16 183	3 670	946	27.9	12.7
541921	Photographic studios, portrait	137	33 775	11 401	2 508	781	21.8	9.5
541922	Commercial photography	46	15 470	4 782	1 162	165	41.2	19.6
54199	All other professional, scientific, & technical services	28	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	28	D	D	D	e	D	D
	TUCSON, AZ MSA							
54	**Professional, scientific, & technical services**	**1 811**	**1 124 155**	**430 888**	**92 476**	**12 214**	**22.9**	**8.9**
541	Professional, scientific, & technical services	1 811	1 124 155	430 888	92 476	12 214	22.9	8.9
5411	Legal services	529	239 504	110 014	22 185	2 499	26.8	6.9
54111	Offices of lawyers	514	216 900	99 184	20 064	2 215	29.2	7.3
541110	Offices of lawyers	514	216 900	99 184	20 064	2 215	29.2	7.3
5411101	Offices of lawyers (except legal aid societies)	514	216 900	99 184	20 064	2 215	29.2	7.3
54119	Other legal services	15	22 604	10 830	2 121	284	4.5	2.8
541191	Title abstract & settlement offices	7	D	D	D	c	D	D
541199	All other legal services	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	313	78 730	35 999	8 255	1 972	35.4	10.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	313	78 730	35 999	8 255	1 972	35.4	10.8
541211	Offices of certified public accountants	166	51 056	24 103	4 962	722	37.1	5.7
541213	Tax return preparation services	42	6 804	2 732	1 087	557	21.1	1.0
541219	Other accounting services	98	12 742	5 156	1 343	314	57.0	14.0
5413	Architectural, engineering, & related services	347	242 416	107 651	22 652	2 805	26.5	4.1
54131	Architectural services	90	36 448	13 177	2 678	432	33.7	1.8
541310	Architectural services	90	36 448	13 177	2 678	432	33.7	1.8
54133	Engineering services	191	186 664	85 052	18 182	2 022	24.9	3.4
541330	Engineering services	191	186 664	85 052	18 182	2 022	24.9	3.4
54137	Surveying & mapping (except geophysical) services	32	9 855	4 651	967	156	25.0	9.1
541370	Surveying & mapping (except geophysical) services	32	9 855	4 651	967	156	25.0	9.1
54138	Testing laboratories	15	7 192	3 881	613	142	21.2	28.7
541380	Testing laboratories	15	7 192	3 881	613	142	21.2	28.7
5414	Specialized design services	62	18 407	4 284	842	173	49.1	7.3
54141	Interior design services	22	9 799	1 941	385	75	32.1	1.5
541410	Interior design services	22	9 799	1 941	385	75	32.1	1.5
54143	Graphic design services	35	D	D	D	b	D	D
541430	Graphic design services	35	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	32	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TUCSON, AZ MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	130	231 838	80 655	17 886	1 714	11.1	10.8
54151	Computer systems design & related services	130	231 838	80 655	17 886	1 714	11.1	10.8
541511	Custom computer programming services	52	D	D	D	e	D	D
541512	Computer systems design services	52	106 692	42 232	9 045	867	9.6	4.6
5415121	Computer systems integrators	21	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	31	D	D	D	b	D	D
541513	Computer facilities management services	5	D	D	D	e	D	D
541519	Other computer related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	219	76 957	30 061	6 351	868	28.9	30.8
54161	Management consulting services	138	52 268	19 828	4 007	575	30.8	37.5
541611	Administrative management & general management consulting service	70	22 809	10 423	2 042	322	27.6	14.5
541612	Human resources & executive search consulting services	24	16 024	5 695	1 095	139	25.3	69.4
5416122	Executive placement services	8	4 609	1 244	232	21	13.7	72.5
5416123	Human resources & personnel management consulting	16	11 415	4 451	863	118	30.0	68.2
541613	Marketing consulting services	25	D	D	D	b	D	D
541618	Other management consulting services	12	D	D	D	b	D	D
54162	Environmental consulting services	30	8 854	3 694	890	119	40.0	3.1
541620	Environmental consulting services	30	8 854	3 694	890	119	40.0	3.1
54169	Other scientific & technical consulting services	51	15 835	6 539	1 454	174	16.3	24.2
541690	Other scientific & technical consulting services	51	15 835	6 539	1 454	174	16.3	24.2
5417	Scientific research & development services	45	138 649	36 635	8 678	792	4.0	4.6
54171	R&D in the physical, engineering, & life sciences	35	130 163	33 476	8 176	684	3.6	3.6
541710	R&D in the physical, engineering, & life sciences	35	130 163	33 476	8 176	684	3.6	3.6
5417101	R&D in the physical & engineering sciences	21	115 412	28 765	7 334	565	.5	2.8
5417102	Research & development in the life sciences	14	14 751	4 711	842	119	27.5	9.2
54172	Research & development in the social sciences & humanities	10	8 486	3 159	502	108	11.1	19.8
541720	R&D in the social sciences & humanities	10	8 486	3 159	502	108	11.1	19.8
5418	Advertising & related services	105	72 166	15 772	3 437	636	45.6	11.7
54181	Advertising agencies	39	28 436	4 736	1 071	181	73.5	19.8
541810	Advertising agencies	39	28 436	4 736	1 071	181	73.5	19.8
54185	Display advertising	14	18 098	4 931	1 010	149	4.0	5.7
541850	Display advertising	14	18 098	4 931	1 010	149	4.0	5.7
5418502	Outdoor advertising services	12	D	D	D	c	D	D
54189	Other services related to advertising	29	D	D	D	c	D	D
541890	Other services related to advertising	29	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	61	25 488	9 817	2 190	755	21.7	1.4
54191	Marketing research & public opinion polling	9	D	D	D	f	D	D
541910	Marketing research & public opinion polling	9	D	D	D	f	D	D
54192	Photographic services	41	8 320	2 176	472	179	41.3	.2
541921	Photographic studios, portrait	33	7 111	1 786	386	152	42.1	.2
	YUMA, AZ MSA							
54	**Professional, scientific, & technical services**	**148**	**48 144**	**17 274**	**3 875**	**666**	**33.9**	**10.9**
541	Professional, scientific, & technical services	148	48 144	17 274	3 875	666	33.9	10.9
5411	Legal services	59	16 562	5 614	1 040	196	49.9	20.0
54111	Offices of lawyers	56	D	D	D	c	D	D
541110	Offices of lawyers	56	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	56	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	9 502	4 917	1 281	236	50.8	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	9 502	4 917	1 281	236	50.8	3.0
541211	Offices of certified public accountants	22	4 981	2 098	529	105	74.0	2.6
541213	Tax return preparation services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	11 790	3 912	928	122	17.7	1.8
54133	Engineering services	10	9 307	3 080	690	93	11.6	.1
541330	Engineering services	10	9 307	3 080	690	93	11.6	.1
5418	Advertising & related services	5	2 878	400	86	19	1.6	22.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE ARIZONA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**657**	**268 462**	**103 427**	**25 618**	**3 564**	**27.9**	**8.3**
541	Professional, scientific, & technical services	657	268 462	103 427	25 618	3 564	27.9	8.3
5411	Legal services	154	D	D	D	f	D	D
54111	Offices of lawyers	145	33 694	10 911	2 395	432	46.9	6.1
541110	Offices of lawyers	145	33 694	10 911	2 395	432	46.9	6.1
5411101	Offices of lawyers (except legal aid societies)	145	33 694	10 911	2 395	432	46.9	6.1
54119	Other legal services	9	D	D	D	b	D	D
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	169	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	169	D	D	D	f	D	D
541211	Offices of certified public accountants	62	D	D	D	c	D	D
541213	Tax return preparation services	39	D	D	D	c	D	D
541219	Other accounting services	67	6 858	2 796	674	189	64.3	17.3
5413	Architectural, engineering, & related services	145	D	D	D	g	D	D
54131	Architectural services	20	D	D	D	b	D	D
541310	Architectural services	20	D	D	D	b	D	D
54133	Engineering services	79	D	D	D	f	D	D
541330	Engineering services	79	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	32	3 725	1 806	402	89	50.5	9.9
541370	Surveying & mapping (except geophysical) services	32	3 725	1 806	402	89	50.5	9.9
5414	Specialized design services	18	2 421	586	168	34	45.6	2.9
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	40	D	D	D	f	D	D
54151	Computer systems design & related services	40	D	D	D	f	D	D
541512	Computer systems design services	19	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	10	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	80	D	D	D	c	D	D
54161	Management consulting services	55	D	D	D	c	D	D
541611	Administrative management & general management consulting service	32	D	D	D	b	D	D
54169	Other scientific & technical consulting services	18	D	D	D	b	D	D
541690	Other scientific & technical consulting services	18	D	D	D	b	D	D
5417	Scientific research & development services	13	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	8	D	D	D	c	D	D
5418	Advertising & related services	17	2 456	525	123	30	49.3	10.9
5419	Other professional, scientific, & technical services	21	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	FLAGSTAFF, AZ–UT MSA								
54	**Professional, scientific, & technical services**	**8**	**7 806**	**6 583**	**3 390**	**825**	**103**	**7.2**	**1.0**
541	Professional, scientific, & technical services	8	7 806	6 583	3 390	825	103	7.2	1.0
5417	Scientific research & development services	6	D	D	D	D	b	D	D
	LAS VEGAS, NV–AZ MSA								
54	**Professional, scientific, & technical services**	**15**	**5 726**	**5 238**	**2 836**	**654**	**87**	**12.6**	**2.5**
541	Professional, scientific, & technical services	15	5 726	5 238	2 836	654	87	12.6	2.5
5411	Legal services	7	3 810	3 567	2 178	504	70	7.0	2.0
54111	Offices of lawyers	7	3 810	3 567	2 178	504	70	7.0	2.0
541110	Offices of lawyers	7	3 810	3 567	2 178	504	70	7.0	2.0
5411102	Legal aid societies & similar legal services	7	3 810	3 567	2 178	504	70	7.0	2.0

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	PHOENIX–MESA, AZ MSA								
54	**Professional, scientific, & technical services**	**44**	**37 910**	**35 893**	**14 279**	**3 365**	**535**	**9.3**	**8.7**
541	Professional, scientific, & technical services	44	37 910	35 893	14 279	3 365	535	9.3	8.7
5411	Legal services	18	7 596	7 241	4 302	1 002	164	8.7	8.4
54111	Offices of lawyers	18	7 596	7 241	4 302	1 002	164	8.7	8.4
541110	Offices of lawyers	18	7 596	7 241	4 302	1 002	164	8.7	8.4
5411102	Legal aid societies & similar legal services	18	7 596	7 241	4 302	1 002	164	8.7	8.4
5417	Scientific research & development services	26	30 314	28 652	9 977	2 363	371	9.5	8.8
54171	R&D in the physical, engineering, & life sciences	21	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	21	D	D	D	D	e	D	D
	TUCSON, AZ MSA								
54	**Professional, scientific, & technical services**	**21**	**39 719**	**40 345**	**21 516**	**5 075**	**506**	**6.8**	**2.4**
541	Professional, scientific, & technical services	21	39 719	40 345	21 516	5 075	506	6.8	2.4
5411	Legal services	8	3 268	3 221	2 163	511	87	12.7	3.1
54111	Offices of lawyers	8	3 268	3 221	2 163	511	87	12.7	3.1
541110	Offices of lawyers	8	3 268	3 221	2 163	511	87	12.7	3.1
5411102	Legal aid societies & similar legal services	8	3 268	3 221	2 163	511	87	12.7	3.1
5417	Scientific research & development services	13	36 451	37 124	19 353	4 564	419	6.3	2.3
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	D	e	D	D
	YUMA, AZ MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	AREA OUTSIDE ARIZONA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	D	c	D	D
5417	Scientific research & development services	6	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	APACHE COUNTY, AZ							
54	**Professional, scientific, & technical services**	**26**	**5 575**	**1 462**	**384**	**99**	**65.2**	**12.6**
541	Professional, scientific, & technical services	26	5 575	1 462	384	99	65.2	12.6
5413	Architectural, engineering, & related services	6	1 690	474	86	17	100.0	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COCHISE COUNTY, AZ							
54	**Professional, scientific, & technical services**	**127**	**148 170**	**61 882**	**16 303**	**1 731**	**7.8**	**5.9**
541	Professional, scientific, & technical services	127	148 170	61 882	16 303	1 731	7.8	5.9
5411	Legal services	30	7 550	3 604	745	121	47.8	–
54111	Offices of lawyers	29	D	D	D	b	D	D
541110	Offices of lawyers	29	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	45 388	22 176	5 449	546	8.3	18.5
54133	Engineering services	18	41 179	21 281	5 068	478	7.5	20.4
541330	Engineering services	18	41 179	21 281	5 068	478	7.5	20.4
5415	Computer systems design & related services	17	56 044	26 056	7 583	700	1.3	–
54151	Computer systems design & related services	17	56 044	26 056	7 583	700	1.3	–
541512	Computer systems design services	11	52 192	24 443	7 170	647	1.4	–
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	f	D	D
5417	Scientific research & development services	7	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	6	D	D	D	c	D	D
	COCONINO COUNTY, AZ							
54	**Professional, scientific, & technical services**	**181**	**58 836**	**21 618**	**4 754**	**777**	**44.4**	**14.1**
541	Professional, scientific, & technical services	181	58 836	21 618	4 754	777	44.4	14.1
5411	Legal services	52	D	D	D	c	D	D
54111	Offices of lawyers	49	D	D	D	c	D	D
541110	Offices of lawyers	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	D	D	D	c	D	D
541211	Offices of certified public accountants	26	D	D	D	b	D	D
541213	Tax return preparation services	3	D	D	D	b	D	D
541219	Other accounting services	11	1 604	600	92	28	96.3	1.7
5413	Architectural, engineering, & related services	35	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	19	D	D	D	b	D	D
5418	Advertising & related services	7	2 299	292	58	12	48.8	–
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
	GILA COUNTY, AZ							
54	**Professional, scientific, & technical services**	**63**	**12 829**	**4 440**	**1 018**	**191**	**44.8**	**8.6**
541	Professional, scientific, & technical services	63	12 829	4 440	1 018	191	44.8	8.6
5411	Legal services	15	3 241	1 068	228	48	27.2	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	1 533	454	114	38	68.8	16.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	1 533	454	114	38	68.8	16.3
5413	Architectural, engineering, & related services	15	5 991	2 061	486	71	42.6	4.8
	GRAHAM COUNTY, AZ							
54	**Professional, scientific, & technical services**	**21**	**2 989**	**1 223**	**298**	**71**	**49.9**	**23.0**
541	Professional, scientific, & technical services	21	2 989	1 223	298	71	49.9	23.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 415	629	158	43	65.0	35.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 415	629	158	43	65.0	35.0
	GREENLEE COUNTY, AZ							
54	**Professional, scientific, & technical services**	**3**	**371**	**73**	**29**	**13**	**65.0**	**35.0**
	LA PAZ COUNTY, AZ							
54	**Professional, scientific, & technical services**	**12**	**2 291**	**737**	**178**	**39**	**77.5**	**22.5**
541	Professional, scientific, & technical services	12	2 291	737	178	39	77.5	22.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARICOPA COUNTY, AZ							
54	**Professional, scientific, & technical services**	**7 158**	**5 115 017**	**2 134 075**	**464 468**	**57 583**	**25.0**	**9.0**
541	Professional, scientific, & technical services	7 158	5 115 017	2 134 075	464 468	57 583	25.0	9.0
5411	Legal services	1 670	1 167 381	561 794	116 784	10 380	19.9	5.2
54111	Offices of lawyers	1 635	D	D	D	i	D	D
541110	Offices of lawyers	1 635	D	D	D	i	D	D
5411101	Offices of lawyers (except legal aid societies)	1 635	D	D	D	i	D	D
54119	Other legal services	35	D	D	D	f	D	D
541191	Title abstract & settlement offices	11	39 551	10 621	2 149	502	3.4	–
541199	All other legal services	24	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 157	518 371	246 933	54 152	12 676	29.3	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 157	518 371	246 933	54 152	12 676	29.3	8.7
541211	Offices of certified public accountants	632	D	D	D	h	D	D
541213	Tax return preparation services	118	22 785	8 380	3 226	1 762	28.8	6.8
541214	Payroll services	34	D	D	D	i	D	D
541219	Other accounting services	373	63 862	27 377	6 215	1 354	43.5	13.8
5413	Architectural, engineering, & related services	1 238	D	D	D	j	D	D
54131	Architectural services	348	278 707	101 270	20 550	2 396	24.1	4.7
541310	Architectural services	348	278 707	101 270	20 550	2 396	24.1	4.7
54133	Engineering services	683	793 499	373 991	82 953	8 722	25.4	8.3
541330	Engineering services	683	793 499	373 991	82 953	8 722	25.4	8.3
54134	Drafting services	31	6 996	3 049	613	96	26.1	3.8
541340	Drafting services	31	6 996	3 049	613	96	26.1	3.8
54135	Building inspection services	38	4 973	1 983	368	66	26.9	13.1
541350	Building inspection services	38	4 973	1 983	368	66	26.9	13.1
54137	Surveying & mapping (except geophysical) services	57	19 947	10 064	2 203	328	23.1	4.9
541370	Surveying & mapping (except geophysical) services	57	19 947	10 064	2 203	328	23.1	4.9
54138	Testing laboratories	75	D	D	D	g	D	D
541380	Testing laboratories	75	D	D	D	g	D	D
5414	Specialized design services	334	D	D	D	g	D	D
54141	Interior design services	135	77 543	11 998	2 554	378	39.5	12.7
541410	Interior design services	135	77 543	11 998	2 554	378	39.5	12.7
54142	Industrial design services	12	D	D	D	c	D	D
541420	Industrial design services	12	D	D	D	c	D	D
54143	Graphic design services	181	D	D	D	f	D	D
541430	Graphic design services	181	D	D	D	f	D	D
5414301	Graphic design services (except commercial art & medical artists)	149	D	D	D	f	D	D
5414302	Commercial art	32	8 062	2 431	467	53	63.6	–
5415	Computer systems design & related services	796	D	D	D	i	D	D
54151	Computer systems design & related services	796	D	D	D	i	D	D
541511	Custom computer programming services	349	D	D	D	h	D	D
541512	Computer systems design services	336	348 486	127 436	31 404	2 963	19.1	11.1
5415121	Computer systems integrators	118	207 963	61 886	17 762	1 466	16.3	6.6
5415122	Computer systems consultants (except systems integrators)	218	140 523	65 550	13 642	1 497	23.2	17.8
541519	Other computer related services	101	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	1 199	679 902	259 646	54 472	6 485	35.3	12.5
54161	Management consulting services	937	565 672	222 890	46 417	5 542	32.8	11.7
541611	Administrative management & general management consulting service	450	D	D	D	h	D	D
541612	Human resources & executive search consulting services	196	D	D	D	g	D	D
5416122	Executive placement services	83	41 600	19 272	3 893	465	46.4	17.6
5416123	Human resources & personnel management consulting	103	D	D	D	f	D	D
541613	Marketing consulting services	204	D	D	D	f	D	D
541614	Process, physical distribution, & logistics consulting services	36	30 093	7 621	1 871	195	38.1	9.8
541618	Other management consulting services	51	34 521	8 312	1 687	224	70.4	19.7
54162	Environmental consulting services	65	D	D	D	e	D	D
541620	Environmental consulting services	65	D	D	D	e	D	D
54169	Other scientific & technical consulting services	197	D	D	D	f	D	D
541690	Other scientific & technical consulting services	197	D	D	D	f	D	D
5417	Scientific research & development services	62	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	49	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	49	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	30	D	D	D	c	D	D
5418	Advertising & related services	440	D	D	D	h	D	D
54181	Advertising agencies	147	114 113	33 490	7 452	917	45.7	15.2
541810	Advertising agencies	147	114 113	33 490	7 452	917	45.7	15.2
54182	Public relations agencies	61	D	D	D	c	D	D
541820	Public relations agencies	61	D	D	D	c	D	D
54183	Media buying services	18	D	D	D	e	D	D
541830	Media buying services	18	D	D	D	e	D	D
54185	Display advertising	28	104 850	13 678	5 261	866	7.7	.2
541850	Display advertising	28	104 850	13 678	5 261	866	7.7	.2
5418501	Display advertising (except outdoor)	7	D	D	D	f	D	D
5418502	Outdoor advertising services	21	D	D	D	e	D	D
54186	Direct mail advertising	49	90 785	19 838	4 416	725	15.4	11.0
541860	Direct mail advertising	49	90 785	19 838	4 416	725	15.4	11.0
54189	Other services related to advertising	109	D	D	D	f	D	D
541890	Other services related to advertising	109	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	51	44 054	8 805	2 061	596	25.2	6.6
5418903	Sign painting & lettering shop	40	9 689	2 659	644	116	26.2	10.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARICOPA COUNTY, AZ—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	262	146 726	45 030	11 117	2 437	17.8	9.7
54191	Marketing research & public opinion polling	50	66 770	21 141	5 042	1 197	13.6	11.7
541910	Marketing research & public opinion polling	50	66 770	21 141	5 042	1 197	13.6	11.7
54192	Photographic services	178	48 910	16 145	3 659	941	27.8	12.8
541921	Photographic studios, portrait	132	33 440	11 363	2 497	776	21.6	9.6
541922	Commercial photography	46	15 470	4 782	1 162	165	41.2	19.6
54199	All other professional, scientific, & technical services	28	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	28	D	D	D	e	D	D
	MOHAVE COUNTY, AZ							
54	**Professional, scientific, & technical services**	**138**	**32 987**	**10 044**	**2 473**	**517**	**47.1**	**13.8**
541	Professional, scientific, & technical services	138	32 987	10 044	2 473	517	47.1	13.8
5411	Legal services	37	8 317	2 522	547	106	41.1	6.9
54111	Offices of lawyers	34	8 094	2 450	525	100	42.0	4.6
541110	Offices of lawyers	34	8 094	2 450	525	100	42.0	4.6
5411101	Offices of lawyers (except legal aid societies)	34	8 094	2 450	525	100	42.0	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	D	D	D	c	D	D
541211	Offices of certified public accountants	17	4 076	1 873	422	94	62.1	6.2
541213	Tax return preparation services	8	D	D	D	b	D	D
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	6 241	2 587	637	100	64.7	1.8
5418	Advertising & related services	7	5 659	777	207	22	11.7	52.2
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	NAVAJO COUNTY, AZ							
54	**Professional, scientific, & technical services**	**59**	**16 176**	**4 362**	**1 087**	**234**	**54.0**	**25.3**
541	Professional, scientific, & technical services	59	16 176	4 362	1 087	234	54.0	25.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	2 956	1 226	433	83	57.9	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	2 956	1 226	433	83	57.9	7.0
5413	Architectural, engineering, & related services	18	9 095	1 799	407	92	48.7	35.2
	PIMA COUNTY, AZ							
54	**Professional, scientific, & technical services**	**1 811**	**1 124 155**	**430 888**	**92 476**	**12 214**	**22.9**	**8.9**
541	Professional, scientific, & technical services	1 811	1 124 155	430 888	92 476	12 214	22.9	8.9
5411	Legal services	529	239 504	110 014	22 185	2 499	26.8	6.9
54111	Offices of lawyers	514	216 900	99 184	20 064	2 215	29.2	7.3
541110	Offices of lawyers	514	216 900	99 184	20 064	2 215	29.2	7.3
5411101	Offices of lawyers (except legal aid societies)	514	216 900	99 184	20 064	2 215	29.2	7.3
54119	Other legal services	15	22 604	10 830	2 121	284	4.5	2.8
541191	Title abstract & settlement offices	7	D	D	D	c	D	D
541199	All other legal services	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	313	78 730	35 999	8 255	1 972	35.4	10.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	313	78 730	35 999	8 255	1 972	35.4	10.8
541211	Offices of certified public accountants	166	51 056	24 103	4 962	722	37.1	5.7
541213	Tax return preparation services	42	6 804	2 732	1 087	557	21.1	1.0
541219	Other accounting services	98	12 742	5 156	1 343	314	57.0	14.0
5413	Architectural, engineering, & related services	347	242 416	107 651	22 652	2 805	26.5	4.1
54131	Architectural services	90	36 448	13 177	2 678	432	33.7	1.8
541310	Architectural services	90	36 448	13 177	2 678	432	33.7	1.8
54133	Engineering services	191	186 664	85 052	18 182	2 022	24.9	3.4
541330	Engineering services	191	186 664	85 052	18 182	2 022	24.9	3.4
54137	Surveying & mapping (except geophysical) services	32	9 855	4 651	967	156	25.0	9.1
541370	Surveying & mapping (except geophysical) services	32	9 855	4 651	967	156	25.0	9.1
54138	Testing laboratories	15	7 192	3 881	613	142	21.2	28.7
541380	Testing laboratories	15	7 192	3 881	613	142	21.2	28.7
5414	Specialized design services	62	18 407	4 284	842	173	49.1	7.3
54141	Interior design services	22	9 799	1 941	385	75	32.1	1.5
541410	Interior design services	22	9 799	1 941	385	75	32.1	1.5
54143	Graphic design services	35	D	D	D	b	D	D
541430	Graphic design services	35	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	32	D	D	D	b	D	D
5415	Computer systems design & related services	130	231 838	80 655	17 886	1 714	11.1	10.8
54151	Computer systems design & related services	130	231 838	80 655	17 886	1 714	11.1	10.8
541511	Custom computer programming services	52	D	D	D	e	D	D
541512	Computer systems design services	52	106 692	42 232	9 045	867	9.6	4.6
5415121	Computer systems integrators	21	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	31	D	D	D	b	D	D
541513	Computer facilities management services	5	D	D	D	e	D	D
541519	Other computer related services	21	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PIMA COUNTY, AZ—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	219	76 957	30 061	6 351	868	28.9	30.8
54161	Management consulting services	138	52 268	19 828	4 007	575	30.8	37.5
541611	Administrative management & general management consulting service	70	22 809	10 423	2 042	322	27.6	14.5
541612	Human resources & executive search consulting services	24	16 024	5 695	1 095	139	25.3	69.4
5416122	Executive placement services	8	4 609	1 244	232	21	13.7	72.5
5416123	Human resources & personnel management consulting	16	11 415	4 451	863	118	30.0	68.2
541613	Marketing consulting services	25	D	D	D	b	D	D
541618	Other management consulting services	12	D	D	D	b	D	D
54162	Environmental consulting services	30	8 854	3 694	890	119	40.0	3.1
541620	Environmental consulting services	30	8 854	3 694	890	119	40.0	3.1
54169	Other scientific & technical consulting services	51	15 835	6 539	1 454	174	16.3	24.2
541690	Other scientific & technical consulting services	51	15 835	6 539	1 454	174	16.3	24.2
5417	Scientific research & development services	45	138 649	36 635	8 678	792	4.0	4.6
54171	R&D in the physical, engineering, & life sciences	35	130 163	33 476	8 176	684	3.6	3.6
541710	R&D in the physical, engineering, & life sciences	35	130 163	33 476	8 176	684	3.6	3.6
5417101	R&D in the physical & engineering sciences	21	115 412	28 765	7 334	565	.5	2.8
5417102	Research & development in the life sciences	14	14 751	4 711	842	119	27.5	9.2
54172	Research & development in the social sciences & humanities	10	8 486	3 159	502	108	11.1	19.8
541720	R&D in the social sciences & humanities	10	8 486	3 159	502	108	11.1	19.8
5418	Advertising & related services	105	72 166	15 772	3 437	636	45.6	11.7
54181	Advertising agencies	39	28 436	4 736	1 071	181	73.5	19.8
541810	Advertising agencies	39	28 436	4 736	1 071	181	73.5	19.8
54185	Display advertising	14	18 098	4 931	1 010	149	4.0	5.7
541850	Display advertising	14	18 098	4 931	1 010	149	4.0	5.7
5418502	Outdoor advertising services	12	D	D	D	c	D	D
54189	Other services related to advertising	29	D	D	D	c	D	D
541890	Other services related to advertising	29	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	61	25 488	9 817	2 190	755	21.7	1.4
54191	Marketing research & public opinion polling	9	D	D	D	f	D	D
541910	Marketing research & public opinion polling	9	D	D	D	f	D	D
54192	Photographic services	41	8 320	2 176	472	179	41.3	.2
541921	Photographic studios, portrait	33	7 111	1 786	386	152	42.1	.2
	PINAL COUNTY, AZ							
54	**Professional, scientific, & technical services**	**70**	**21 832**	**7 414**	**1 762**	**468**	**32.5**	**3.3**
541	Professional, scientific, & technical services	70	21 832	7 414	1 762	468	32.5	3.3
5411	Legal services	20	6 460	2 763	675	148	15.2	2.6
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	3 266	1 136	329	59	53.2	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	3 266	1 136	329	59	53.2	7.5
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
54138	Testing laboratories	1	D	D	D	b	D	D
541380	Testing laboratories	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	3 650	2 246	491	209	76.2	2.5
	SANTA CRUZ COUNTY, AZ							
54	**Professional, scientific, & technical services**	**42**	**8 943**	**3 846**	**839**	**143**	**42.0**	**13.4**
541	Professional, scientific, & technical services	42	8 943	3 846	839	143	42.0	13.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 137	1 731	372	89	37.0	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 137	1 731	372	89	37.0	4.6
	YAVAPAI COUNTY, AZ							
54	**Professional, scientific, & technical services**	**304**	**71 118**	**25 402**	**5 482**	**1 043**	**53.2**	**7.4**
541	Professional, scientific, & technical services	304	71 118	25 402	5 482	1 043	53.2	7.4
5411	Legal services	65	17 538	5 445	1 206	222	37.9	5.4
54111	Offices of lawyers	62	16 893	5 116	1 130	206	39.4	5.1
541110	Offices of lawyers	62	16 893	5 116	1 130	206	39.4	5.1
5411101	Offices of lawyers (except legal aid societies)	62	16 893	5 116	1 130	206	39.4	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	75	9 974	3 938	965	241	68.8	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	75	9 974	3 938	965	241	68.8	6.7
541211	Offices of certified public accountants	29	4 867	1 842	392	85	84.5	5.7
541213	Tax return preparation services	17	1 496	508	185	69	48.5	–
541219	Other accounting services	29	3 611	1 588	388	87	56.1	10.8
5413	Architectural, engineering, & related services	61	17 512	7 300	1 621	269	77.6	10.4
54133	Engineering services	35	13 148	5 727	1 265	199	76.6	13.8
541330	Engineering services	35	13 148	5 727	1 265	199	76.6	13.8
5415	Computer systems design & related services	21	D	D	D	b	D	D
54151	Computer systems design & related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	43	12 642	3 745	643	149	40.3	4.1
54161	Management consulting services	30	7 970	2 380	455	114	36.9	2.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	YUMA COUNTY, AZ							
54	**Professional, scientific, & technical services**	**148**	**48 144**	**17 274**	**3 875**	**666**	**33.9**	**10.9**
541	Professional, scientific, & technical services	148	48 144	17 274	3 875	666	33.9	10.9
5411	Legal services	59	16 562	5 614	1 040	196	49.9	20.0
54111	Offices of lawyers	56	D	D	D	c	D	D
541110	Offices of lawyers	56	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	56	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	9 502	4 917	1 281	236	50.8	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	9 502	4 917	1 281	236	50.8	3.0
541211	Offices of certified public accountants	22	4 981	2 098	529	105	74.0	2.6
541213	Tax return preparation services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	11 790	3 912	928	122	17.7	1.8
54133	Engineering services	10	9 307	3 080	690	93	11.6	.1
541330	Engineering services	10	9 307	3 080	690	93	11.6	.1
5418	Advertising & related services	5	2 878	400	86	19	1.6	22.9

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	APACHE JUNCTION, AZ *							
54	**Professional, scientific, & technical services**	**12**	**1 697**	**772**	**213**	**28**	**49.5**	**9.0**
541	Professional, scientific, & technical services	12	1 697	772	213	28	49.5	9.0
	APACHE JUNCTION, AZ (PINAL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**12**	**1 697**	**772**	**213**	**28**	**49.5**	**9.0**
541	Professional, scientific, & technical services	12	1 697	772	213	28	49.5	9.0
	AVONDALE, AZ							
54	**Professional, scientific, & technical services**	**14**	**4 069**	**1 497**	**364**	**46**	**36.5**	**21.9**
541	Professional, scientific, & technical services	14	4 069	1 497	364	46	36.5	21.9
	BENSON, AZ							
54	**Professional, scientific, & technical services**	**5**	**408**	**121**	**42**	**8**	**40.7**	**28.9**
	BISBEE, AZ							
54	**Professional, scientific, & technical services**	**9**	**1 106**	**331**	**54**	**18**	**100.0**	**–**
541	Professional, scientific, & technical services	9	1 106	331	54	18	100.0	–
	BUCKEYE, AZ							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	BULLHEAD CITY, AZ							
54	**Professional, scientific, & technical services**	**37**	**8 203**	**2 507**	**621**	**156**	**60.5**	**.5**
541	Professional, scientific, & technical services	37	8 203	2 507	621	156	60.5	.5
5411	Legal services	11	3 335	869	203	46	41.2	–
54111	Offices of lawyers	11	3 335	869	203	46	41.2	–
541110	Offices of lawyers	11	3 335	869	203	46	41.2	–
5411101	Offices of lawyers (except legal aid societies)	11	3 335	869	203	46	41.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	1 813	848	204	29	50.8	2.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CAMP VERDE, AZ							
54	**Professional, scientific, & technical services**	**9**	**2 977**	**546**	**106**	**15**	**19.4**	**–**
541	Professional, scientific, & technical services	9	2 977	546	106	15	19.4	–
	CASA GRANDE, AZ							
54	**Professional, scientific, & technical services**	**22**	**9 465**	**4 715**	**1 133**	**342**	**36.6**	**2.8**
541	Professional, scientific, & technical services	22	9 465	4 715	1 133	342	36.6	2.8
5411	Legal services	10	5 467	2 386	585	129	10.1	2.7
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
	CAVE CREEK, AZ							
54	**Professional, scientific, & technical services**	**21**	**3 861**	**1 087**	**276**	**39**	**82.7**	**9.6**
541	Professional, scientific, & technical services	21	3 861	1 087	276	39	82.7	9.6
	CHANDLER, AZ							
54	**Professional, scientific, & technical services**	**208**	**69 340**	**24 985**	**5 128**	**746**	**56.8**	**8.8**
541	Professional, scientific, & technical services	208	69 340	24 985	5 128	746	56.8	8.8
5411	Legal services	29	5 344	1 516	322	60	90.1	8.2
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	7 337	3 079	569	132	38.0	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	7 337	3 079	569	132	38.0	8.6
541219	Other accounting services	14	4 621	2 169	397	75	17.3	10.3
5413	Architectural, engineering, & related services	43	24 650	10 357	2 203	227	56.3	5.0
54133	Engineering services	26	18 304	8 355	1 760	164	51.7	2.2
541330	Engineering services	26	18 304	8 355	1 760	164	51.7	2.2
5415	Computer systems design & related services	39	12 102	4 730	786	117	37.7	8.2
54151	Computer systems design & related services	39	12 102	4 730	786	117	37.7	8.2
541512	Computer systems design services	14	6 420	1 836	327	40	27.6	11.9
5416	Management, scientific, & technical consulting services	38	9 986	3 086	686	100	62.0	26.1
54161	Management consulting services	26	7 171	2 476	549	82	64.8	18.6
5418	Advertising & related services	8	4 062	982	214	38	47.6	–
	CHINO VALLEY, AZ							
54	**Professional, scientific, & technical services**	**10**	**1 185**	**416**	**82**	**22**	**93.0**	**7.0**
541	Professional, scientific, & technical services	10	1 185	416	82	22	93.0	7.0
	CLARKDALE, AZ							
54	**Professional, scientific, & technical services**	**3**	**260**	**109**	**26**	**3**	**D**	**–**
	CLIFTON, AZ							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	COLORADO CITY, AZ							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**b**	**D**	**D**
	COOLIDGE, AZ							
54	**Professional, scientific, & technical services**	**8**	**824**	**286**	**65**	**12**	**75.1**	**1.5**
	COTTONWOOD, AZ							
54	**Professional, scientific, & technical services**	**14**	**3 325**	**1 509**	**327**	**111**	**47.3**	**22.2**
541	Professional, scientific, & technical services	14	3 325	1 509	327	111	47.3	22.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 273	605	136	34	45.4	10.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 273	605	136	34	45.4	10.6
	DOUGLAS, AZ							
54	**Professional, scientific, & technical services**	**8**	**1 411**	**203**	**56**	**18**	**92.9**	**7.1**
541	Professional, scientific, & technical services	8	1 411	203	56	18	92.9	7.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EAGAR, AZ							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	EL MIRAGE, AZ							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	ELOY, AZ							
54	**Professional, scientific, & technical services**	**4**	**653**	**165**	**38**	**12**	**19.6**	**22.8**
	FLAGSTAFF, AZ							
54	**Professional, scientific, & technical services**	**143**	**53 656**	**19 908**	**4 488**	**702**	**41.5**	**14.8**
541	Professional, scientific, & technical services	143	53 656	19 908	4 488	702	41.5	14.8
5411	Legal services	46	18 392	5 782	1 347	203	32.4	.7
54111	Offices of lawyers	43	D	D	D	c	D	D
541110	Offices of lawyers	43	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	7 832	3 007	722	184	66.2	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	7 832	3 007	722	184	66.2	9.1
541211	Offices of certified public accountants	23	D	D	D	b	D	D
541213	Tax return preparation services	2	D	D	D	b	D	D
541219	Other accounting services	8	1 537	575	89	25	98.2	1.8
5413	Architectural, engineering, & related services	26	11 951	4 695	1 101	148	66.9	3.9
5416	Management, scientific, & technical consulting services	11	4 566	2 977	509	59	18.7	14.4
5418	Advertising & related services	7	2 299	292	58	12	48.8	–
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	FLORENCE, AZ							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	FOUNTAIN HILLS, AZ							
54	**Professional, scientific, & technical services**	**47**	**11 536**	**3 743**	**639**	**86**	**75.0**	**9.0**
541	Professional, scientific, & technical services	47	11 536	3 743	639	86	75.0	9.0
5413	Architectural, engineering, & related services	10	1 959	816	145	16	68.2	18.7
5416	Management, scientific, & technical consulting services	18	4 931	1 929	259	34	89.0	1.9
54161	Management consulting services	15	4 143	1 681	220	32	90.9	2.2
	GILBERT, AZ							
54	**Professional, scientific, & technical services**	**111**	**64 751**	**23 131**	**4 637**	**494**	**23.1**	**7.5**
541	Professional, scientific, & technical services	111	64 751	23 131	4 637	494	23.1	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	1 759	879	196	42	52.9	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	1 759	879	196	42	52.9	15.0
5413	Architectural, engineering, & related services	26	42 924	16 018	3 144	248	11.1	2.9
54133	Engineering services	16	39 741	14 919	2 929	219	11.1	2.9
541330	Engineering services	16	39 741	14 919	2 929	219	11.1	2.9
5415	Computer systems design & related services	25	9 384	2 426	538	79	32.3	9.7
54151	Computer systems design & related services	25	9 384	2 426	538	79	32.3	9.7
5416	Management, scientific, & technical consulting services	21	4 395	2 330	406	56	62.1	2.6
54161	Management consulting services	18	D	D	D	b	D	D
5418	Advertising & related services	7	1 999	271	31	8	67.5	9.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GLENDALE, AZ							
54	**Professional, scientific, & technical services**	**167**	**36 906**	**14 513**	**3 260**	**768**	**44.1**	**14.8**
541	Professional, scientific, & technical services	167	36 906	14 513	3 260	768	44.1	14.8
5411	Legal services	22	5 741	1 935	508	83	38.6	14.4
54111	Offices of lawyers	22	5 741	1 935	508	83	38.6	14.4
541110	Offices of lawyers	22	5 741	1 935	508	83	38.6	14.4
5411101	Offices of lawyers (except legal aid societies)	22	5 741	1 935	508	83	38.6	14.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	6 622	2 769	900	313	48.2	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	6 622	2 769	900	313	48.2	8.2
541213	Tax return preparation services	10	2 378	945	433	221	25.9	–
541219	Other accounting services	19	1 712	645	93	46	68.9	26.4
5413	Architectural, engineering, & related services	19	3 296	1 315	242	42	70.7	28.9
5415	Computer systems design & related services	27	5 593	3 159	561	68	40.6	9.7
54151	Computer systems design & related services	27	5 593	3 159	561	68	40.6	9.7
5416	Management, scientific, & technical consulting services	25	4 708	1 326	256	67	59.7	36.7
54161	Management consulting services	20	D	D	D	b	D	D
5418	Advertising & related services	15	3 880	1 228	218	49	61.0	.6
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5418903	Sign painting & lettering shop	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	c	D	D
54192	Photographic services	7	1 612	566	143	52	4.2	53.0
54199	All other professional, scientific, & technical services	2	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	b	D	D
	GLOBE, AZ							
54	**Professional, scientific, & technical services**	**21**	**2 918**	**813**	**173**	**56**	**59.9**	**16.0**
541	Professional, scientific, & technical services	21	2 918	813	173	56	59.9	16.0
	GOODYEAR, AZ							
54	**Professional, scientific, & technical services**	**8**	**2 381**	**1 198**	**249**	**15**	**15.0**	**–**
541	Professional, scientific, & technical services	8	2 381	1 198	249	15	15.0	–
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	GUADALUPE, AZ							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	HOLBROOK, AZ							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	KINGMAN, AZ							
54	**Professional, scientific, & technical services**	**32**	**8 295**	**3 038**	**741**	**139**	**58.9**	**11.3**
541	Professional, scientific, & technical services	32	8 295	3 038	741	139	58.9	11.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	2 545	1 024	246	37	85.0	–
	LAKE HAVASU CITY, AZ							
54	**Professional, scientific, & technical services**	**55**	**12 787**	**3 597**	**899**	**171**	**34.5**	**27.7**
541	Professional, scientific, & technical services	55	12 787	3 597	899	171	34.5	27.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 971	1 334	305	67	43.5	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 971	1 334	305	67	43.5	.7
5413	Architectural, engineering, & related services	10	1 883	715	187	34	50.6	4.0
5418	Advertising & related services	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
	LITCHFIELD PARK, AZ							
54	**Professional, scientific, & technical services**	**7**	**977**	**334**	**70**	**7**	**96.9**	**3.1**
541	Professional, scientific, & technical services	7	977	334	70	7	96.9	3.1
	MARANA, AZ							
54	**Professional, scientific, & technical services**	**12**	**4 620**	**2 368**	**351**	**90**	**18.6**	**.6**
541	Professional, scientific, & technical services	12	4 620	2 368	351	90	18.6	.6
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MESA, AZ							
54	**Professional, scientific, & technical services**	**628**	**282 843**	**128 533**	**29 540**	**4 950**	**29.3**	**8.8**
541	Professional, scientific, & technical services	628	282 843	128 533	29 540	4 950	29.3	8.8
5411	Legal services	153	57 879	26 349	5 274	661	29.2	8.3
54111	Offices of lawyers	150	57 574	26 202	5 250	658	29.3	8.3
541110	Offices of lawyers	150	57 574	26 202	5 250	658	29.3	8.3
5411101	Offices of lawyers (except legal aid societies)	150	57 574	26 202	5 250	658	29.3	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	138	42 103	22 932	5 562	1 589	28.2	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	138	42 103	22 932	5 562	1 589	28.2	6.5
541211	Offices of certified public accountants	81	18 325	7 263	1 602	266	45.9	8.7
541213	Tax return preparation services	19	3 910	1 738	708	349	32.1	8.6
541219	Other accounting services	33	D	D	D	c	D	D
5413	Architectural, engineering, & related services	100	82 783	37 155	8 496	1 206	24.8	11.1
54131	Architectural services	19	12 257	3 130	841	106	27.3	6.5
541310	Architectural services	19	12 257	3 130	841	106	27.3	6.5
54133	Engineering services	57	38 949	16 482	3 693	426	39.1	21.4
541330	Engineering services	57	38 949	16 482	3 693	426	39.1	21.4
54134	Drafting services	9	D	D	D	b	D	D
541340	Drafting services	9	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
54138	Testing laboratories	5	D	D	D	f	D	D
541380	Testing laboratories	5	D	D	D	f	D	D
5414	Specialized design services	13	5 000	1 308	308	64	86.3	–
54143	Graphic design services	5	3 108	995	217	54	100.0	–
541430	Graphic design services	5	3 108	995	217	54	100.0	–
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5415	Computer systems design & related services	62	32 884	13 250	3 853	281	19.6	15.0
54151	Computer systems design & related services	62	32 884	13 250	3 853	281	19.6	15.0
541511	Custom computer programming services	26	12 961	6 790	1 640	154	12.5	28.0
541512	Computer systems design services	25	18 569	5 842	2 066	103	21.2	5.3
5415122	Computer systems consultants (except systems integrators)	20	4 544	2 195	470	47	74.2	4.4
5416	Management, scientific, & technical consulting services	96	37 728	19 295	4 287	570	42.7	4.6
54161	Management consulting services	75	30 142	16 974	3 803	456	32.1	3.6
541611	Administrative management & general management consulting service	44	19 804	12 338	2 825	342	20.9	3.3
541612	Human resources & executive search consulting services	7	5 860	3 275	680	59	33.2	1.0
5416123	Human resources & personnel management consulting	5	D	D	D	b	D	D
541613	Marketing consulting services	16	D	D	D	b	D	D
54169	Other scientific & technical consulting services	18	D	D	D	b	D	D
541690	Other scientific & technical consulting services	18	D	D	D	b	D	D
5418	Advertising & related services	27	13 060	3 460	691	222	29.6	2.6
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	36	11 066	4 657	1 045	348	22.9	9.2
54192	Photographic services	29	9 568	4 012	870	254	17.3	10.6
541921	Photographic studios, portrait	26	9 256	3 984	860	249	16.5	9.0
	NOGALES, AZ							
54	**Professional, scientific, & technical services**	**31**	**7 621**	**3 437**	**759**	**128**	**38.9**	**15.0**
541	Professional, scientific, & technical services	31	7 621	3 437	759	128	38.9	15.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
	ORO VALLEY, AZ							
54	**Professional, scientific, & technical services**	**27**	**14 269**	**8 728**	**2 132**	**151**	**17.8**	**3.6**
541	Professional, scientific, & technical services	27	14 269	8 728	2 132	151	17.8	3.6
5413	Architectural, engineering, & related services	7	1 468	531	93	14	100.0	–
5416	Management, scientific, & technical consulting services	9	4 291	2 907	579	39	14.1	2.6
54161	Management consulting services	5	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D
	PAGE, AZ							
54	**Professional, scientific, & technical services**	**7**	**1 067**	**297**	**91**	**19**	**67.7**	**29.3**
541	Professional, scientific, & technical services	7	1 067	297	91	19	67.7	29.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PARADISE VALLEY, AZ							
54	**Professional, scientific, & technical services**	**90**	**39 207**	**14 751**	**2 865**	**448**	**38.4**	**10.1**
541	Professional, scientific, & technical services	90	39 207	14 751	2 865	448	38.4	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 300	1 116	410	227	8.6	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 300	1 116	410	227	8.6	.7
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	11	16 648	7 668	1 504	137	11.0	6.0
54133	Engineering services	5	14 870	7 048	1 421	130	8.3	.7
541330	Engineering services	5	14 870	7 048	1 421	130	8.3	.7
5414	Specialized design services	6	3 774	837	157	12	26.9	1.2
5416	Management, scientific, & technical consulting services	37	9 752	3 233	490	36	81.6	7.7
54161	Management consulting services	33	D	D	D	b	D	D
541611	Administrative management & general management consulting service	22	6 992	2 346	319	23	77.4	7.8
5418	Advertising & related services	7	2 467	329	45	7	55.0	42.9
	PARKER, AZ							
54	**Professional, scientific, & technical services**	**8**	**1 915**	**590**	**150**	**34**	**73.1**	**26.9**
541	Professional, scientific, & technical services	8	1 915	590	150	34	73.1	26.9
	PAYSON, AZ							
54	**Professional, scientific, & technical services**	**32**	**7 819**	**3 185**	**727**	**109**	**35.7**	**2.5**
541	Professional, scientific, & technical services	32	7 819	3 185	727	109	35.7	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 017	343	86	23	62.8	14.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 017	343	86	23	62.8	14.7
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	PEORIA, AZ							
54	**Professional, scientific, & technical services**	**46**	**9 058**	**3 495**	**1 025**	**430**	**50.3**	**2.1**
541	Professional, scientific, & technical services	46	9 058	3 495	1 025	430	50.3	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 919	1 609	620	373	28.8	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 919	1 609	620	373	28.8	4.0
541213	Tax return preparation services	3	D	D	D	e	D	D
	PHOENIX, AZ							
54	**Professional, scientific, & technical services**	**3 664**	**3 328 510**	**1 470 467**	**321 250**	**36 761**	**19.2**	**8.5**
541	Professional, scientific, & technical services	3 664	3 328 510	1 470 467	321 250	36 761	19.2	8.5
5411	Legal services	1 119	995 133	489 259	102 157	8 570	17.1	4.1
54111	Offices of lawyers	1 093	947 532	475 757	99 347	7 917	17.5	4.3
541110	Offices of lawyers	1 093	947 532	475 757	99 347	7 917	17.5	4.3
5411101	Offices of lawyers (except legal aid societies)	1 093	947 532	475 757	99 347	7 917	17.5	4.3
54119	Other legal services	26	47 601	13 502	2 810	653	8.9	.2
541191	Title abstract & settlement offices	8	38 760	10 449	2 115	496	1.4	–
541199	All other legal services	18	8 841	3 053	695	157	41.5	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	550	357 486	177 025	38 086	8 509	25.5	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	550	357 486	177 025	38 086	8 509	25.5	9.8
541211	Offices of certified public accountants	299	227 987	98 241	22 383	2 448	15.0	2.8
541213	Tax return preparation services	54	6 510	1 988	676	321	44.4	16.7
541214	Payroll services	21	84 752	59 836	10 954	4 913	46.0	26.2
541219	Other accounting services	176	38 237	16 960	4 073	827	39.4	14.1
5413	Architectural, engineering, & related services	610	786 288	355 970	77 998	8 338	17.5	7.1
54131	Architectural services	191	192 447	72 943	14 695	1 598	18.2	5.1
541310	Architectural services	191	192 447	72 943	14 695	1 598	18.2	5.1
54133	Engineering services	338	511 183	247 441	55 189	5 699	17.6	8.7
541330	Engineering services	338	511 183	247 441	55 189	5 699	17.6	8.7
54135	Building inspection services	10	1 588	598	106	19	26.3	4.7
541350	Building inspection services	10	1 588	598	106	19	26.3	4.7
54137	Surveying & mapping (except geophysical) services	21	9 610	4 851	1 118	147	15.5	7.1
541370	Surveying & mapping (except geophysical) services	21	9 610	4 851	1 118	147	15.5	7.1
54138	Testing laboratories	39	68 857	28 822	6 606	837	12.6	.6
541380	Testing laboratories	39	68 857	28 822	6 606	837	12.6	.6
5414	Specialized design services	164	77 830	23 381	5 351	623	40.7	5.9
54141	Interior design services	54	D	D	D	c	D	D
541410	Interior design services	54	D	D	D	c	D	D
54142	Industrial design services	4	D	D	D	b	D	D
541420	Industrial design services	4	D	D	D	b	D	D
54143	Graphic design services	104	43 373	13 633	2 840	352	43.1	2.3
541430	Graphic design services	104	43 373	13 633	2 840	352	43.1	2.3
5414301	Graphic design services (except commercial art & medical artists)	87	38 236	12 618	2 609	326	38.2	2.6
5414302	Commercial art	17	5 137	1 015	231	26	79.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHOENIX, AZ—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	368	431 355	211 536	47 686	4 551	12.1	16.8
54151	Computer systems design & related services	368	431 355	211 536	47 686	4 551	12.1	16.8
541511	Custom computer programming services	164	186 707	112 465	24 375	2 212	7.3	22.9
541512	Computer systems design services	158	212 727	77 162	19 732	1 994	15.1	11.9
5415121	Computer systems integrators	62	138 941	37 839	11 590	999	16.6	6.2
5415122	Computer systems consultants (except systems integrators)	96	73 786	39 323	8 142	995	12.3	22.7
541519	Other computer related services	39	18 140	8 656	1 616	167	33.8	21.3
5416	Management, scientific, & technical consulting services	496	293 502	120 119	25 830	2 825	27.4	11.6
54161	Management consulting services	380	246 444	103 630	22 693	2 473	26.1	9.6
541611	Administrative management & general management consulting service	187	123 460	58 722	12 638	1 289	20.8	13.4
541612	Human resources & executive search consulting services	81	54 543	25 946	5 970	574	27.9	8.3
5416122	Executive placement services	36	21 125	9 988	2 058	233	40.7	18.4
5416123	Human resources & personnel management consulting	39	27 262	13 106	3 128	270	23.5	2.4
541613	Marketing consulting services	77	38 480	12 278	2 437	433	28.2	1.7
541614	Process, physical distribution, & logistics consulting services	16	24 812	5 566	1 424	143	36.2	7.7
541618	Other management consulting services	19	5 149	1 118	224	34	70.6	1.2
54162	Environmental consulting services	35	14 768	5 518	1 134	127	42.9	7.4
541620	Environmental consulting services	35	14 768	5 518	1 134	127	42.9	7.4
54169	Other scientific & technical consulting services	81	32 290	10 971	2 003	225	29.9	28.4
541690	Other scientific & technical consulting services	81	32 290	10 971	2 003	225	29.9	28.4
5417	Scientific research & development services	18	6 314	1 939	411	56	33.4	18.5
5418	Advertising & related services	220	281 865	61 810	16 049	1 836	22.7	11.6
54181	Advertising agencies	85	76 505	22 511	5 168	552	48.0	16.3
541810	Advertising agencies	85	76 505	22 511	5 168	552	48.0	16.3
54182	Public relations agencies	37	14 484	5 482	1 103	133	42.5	4.2
541820	Public relations agencies	37	14 484	5 482	1 103	133	42.5	4.2
54183	Media buying services	11	42 046	6 010	1 387	250	15.1	23.1
541830	Media buying services	11	42 046	6 010	1 387	250	15.1	23.1
54185	Display advertising	9	57 881	9 706	4 341	196	7.0	–
541850	Display advertising	9	57 881	9 706	4 341	196	7.0	–
5418502	Outdoor advertising services	7	D	D	D	c	D	D
54186	Direct mail advertising	20	58 501	10 829	2 440	274	5.3	7.3
541860	Direct mail advertising	20	58 501	10 829	2 440	274	5.3	7.3
54189	Other services related to advertising	46	23 111	4 082	983	159	12.8	11.8
541890	Other services related to advertising	46	23 111	4 082	983	159	12.8	11.8
5418902	Advertising specialties goods distributor	21	D	D	D	b	D	D
5418903	Sign painting & lettering shop	16	4 345	1 464	410	57	16.7	7.9
5419	Other professional, scientific, & technical services	119	98 737	29 428	7 682	1 453	11.0	8.2
54191	Marketing research & public opinion polling	27	53 706	16 668	3 971	866	6.7	9.4
541910	Marketing research & public opinion polling	27	53 706	16 668	3 971	866	6.7	9.4
54192	Photographic services	76	20 432	7 269	1 745	372	25.8	14.8
541921	Photographic studios, portrait	51	12 255	4 399	987	275	16.9	6.3
541922	Commercial photography	25	8 177	2 870	758	97	39.2	27.6
54199	All other professional, scientific, & technical services	14	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	14	D	D	D	c	D	D
	PINETOP-LAKESIDE, AZ							
54	**Professional, scientific, & technical services**	**10**	**5 706**	**1 849**	**558**	**81**	**14.3**	**51.8**
541	Professional, scientific, & technical services	10	5 706	1 849	558	81	14.3	51.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 687	928	334	33	36.5	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 687	928	334	33	36.5	2.1
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	PRESCOTT, AZ							
54	**Professional, scientific, & technical services**	**144**	**41 045**	**13 867**	**3 017**	**547**	**50.4**	**4.4**
541	Professional, scientific, & technical services	144	41 045	13 867	3 017	547	50.4	4.4
5411	Legal services	45	14 282	4 199	941	177	36.2	3.6
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	5 019	1 780	468	97	73.9	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	5 019	1 780	468	97	73.9	5.3
5413	Architectural, engineering, & related services	29	8 571	3 059	700	127	88.3	.5
5415	Computer systems design & related services	8	D	D	D	b	D	D
54151	Computer systems design & related services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	5 631	1 896	293	81	46.0	6.9
	PRESCOTT VALLEY, AZ							
54	**Professional, scientific, & technical services**	**25**	**3 223**	**1 592**	**426**	**91**	**44.5**	**15.0**
541	Professional, scientific, & technical services	25	3 223	1 592	426	91	44.5	15.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	960	455	136	37	41.9	15.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	960	455	136	37	41.9	15.5
5413	Architectural, engineering, & related services	8	1 589	902	247	47	31.7	18.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	QUEEN CREEK, AZ *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	QUEEN CREEK, AZ (MARICOPA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SAFFORD, AZ							
54	**Professional, scientific, & technical services**	**17**	**2 723**	**1 163**	**282**	**63**	**45.2**	**25.0**
541	Professional, scientific, & technical services	17	2 723	1 163	282	63	45.2	25.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	ST. JOHNS, AZ							
54	**Professional, scientific, & technical services**	**6**	**1 259**	**452**	**125**	**35**	**81.3**	**18.7**
541	Professional, scientific, & technical services	6	1 259	452	125	35	81.3	18.7
	SAN LUIS, AZ							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SCOTTSDALE, AZ							
54	**Professional, scientific, & technical services**	**1 222**	**713 197**	**252 390**	**52 812**	**6 295**	**37.0**	**9.9**
541	Professional, scientific, & technical services	1 222	713 197	252 390	52 812	6 295	37.0	9.9
5411	Legal services	176	58 682	25 099	4 829	498	32.7	13.8
54111	Offices of lawyers	176	58 682	25 099	4 829	498	32.7	13.8
541110	Offices of lawyers	176	58 682	25 099	4 829	498	32.7	13.8
5411101	Offices of lawyers (except legal aid societies)	176	58 682	25 099	4 829	498	32.7	13.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	149	33 180	14 042	2 765	471	54.2	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	149	33 180	14 042	2 765	471	54.2	5.2
541211	Offices of certified public accountants	99	28 388	12 071	2 390	375	53.2	3.9
541213	Tax return preparation services	5	D	D	D	a	D	D
541219	Other accounting services	44	D	D	D	b	D	D
5413	Architectural, engineering, & related services	212	123 646	54 759	12 115	1 478	42.1	2.7
54131	Architectural services	85	51 743	18 393	3 672	491	32.8	2.2
541310	Architectural services	85	51 743	18 393	3 672	491	32.8	2.2
54133	Engineering services	97	59 930	31 720	7 497	822	55.6	3.6
541330	Engineering services	97	59 930	31 720	7 497	822	55.6	3.6
54134	Drafting services	5	D	D	D	b	D	D
541340	Drafting services	5	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	13	4 076	2 124	381	77	17.1	–
541370	Surveying & mapping (except geophysical) services	13	4 076	2 124	381	77	17.1	–
5414	Specialized design services	86	53 255	9 076	2 073	278	34.4	11.4
54141	Interior design services	45	29 288	3 603	781	108	32.8	13.4
541410	Interior design services	45	29 288	3 603	781	108	32.8	13.4
54143	Graphic design services	36	22 369	5 038	1 184	161	33.6	9.6
541430	Graphic design services	36	22 369	5 038	1 184	161	33.6	9.6
5414301	Graphic design services (except commercial art & medical artists)	29	21 511	4 662	1 161	155	33.0	10.0
5415	Computer systems design & related services	145	109 222	42 912	9 246	793	24.8	10.1
54151	Computer systems design & related services	145	109 222	42 912	9 246	793	24.8	10.1
541511	Custom computer programming services	67	46 563	20 456	4 146	332	28.5	11.3
541512	Computer systems design services	58	54 089	20 448	4 583	417	20.6	9.3
5415121	Computer systems integrators	21	20 513	6 525	1 268	133	21.7	14.1
5415122	Computer systems consultants (except systems integrators)	37	33 576	13 923	3 315	284	19.8	6.4
541519	Other computer related services	20	8 570	2 008	517	44	31.3	8.9
5416	Management, scientific, & technical consulting services	307	232 928	77 095	15 295	1 906	37.0	12.5
54161	Management consulting services	247	203 389	71 236	14 109	1 778	31.5	13.8
541611	Administrative management & general management consulting service	108	99 573	41 273	8 281	1 202	15.5	6.9
541612	Human resources & executive search consulting services	65	37 579	14 399	2 999	300	46.2	26.3
5416122	Executive placement services	34	16 377	7 333	1 486	159	49.0	17.2
5416123	Human resources & personnel management consulting	29	D	D	D	c	D	D
541613	Marketing consulting services	55	48 447	12 546	2 360	226	32.3	22.1
541618	Other management consulting services	9	D	D	D	b	D	D
54162	Environmental consulting services	11	6 835	2 701	560	50	40.2	3.7
541620	Environmental consulting services	11	6 835	2 701	560	50	40.2	3.7
54169	Other scientific & technical consulting services	49	22 704	3 158	626	78	85.6	4.2
541690	Other scientific & technical consulting services	49	22 704	3 158	626	78	85.6	4.2
5417	Scientific research & development services	22	10 724	6 825	1 467	146	23.9	20.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SCOTTSDALE, AZ—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	91	78 569	18 962	4 216	517	45.1	7.4
54181	Advertising agencies	30	24 846	7 682	1 678	194	35.3	13.7
541810	Advertising agencies	30	24 846	7 682	1 678	194	35.3	13.7
54182	Public relations agencies	14	3 781	1 102	209	32	61.7	2.7
541820	Public relations agencies	14	3 781	1 102	209	32	61.7	2.7
54183	Media buying services	6	19 532	3 341	754	43	60.5	–
541830	Media buying services	6	19 532	3 341	754	43	60.5	–
54189	Other services related to advertising	19	D	D	D	c	D	D
541890	Other services related to advertising	19	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	34	12 991	3 620	806	208	39.7	22.9
54192	Photographic services	21	6 621	1 583	373	91	39.7	5.7
541921	Photographic studios, portrait	19	D	D	D	b	D	D
	SEDONA, AZ *							
54	**Professional, scientific, & technical services**	**43**	**11 401**	**4 119**	**826**	**115**	**49.7**	**13.7**
541	Professional, scientific, & technical services	43	11 401	4 119	826	115	49.7	13.7
5413	Architectural, engineering, & related services	9	3 608	1 550	377	42	50.3	39.7
5416	Management, scientific, & technical consulting services	7	2 877	1 167	132	16	32.9	1.6
	SEDONA, AZ (COCONINO COUNTY PART) *							
54	**Professional, scientific, & technical services**	**17**	**2 873**	**923**	**107**	**17**	**69.3**	**1.9**
541	Professional, scientific, & technical services	17	2 873	923	107	17	69.3	1.9
	SEDONA, AZ (YAVAPAI COUNTY PART) *							
54	**Professional, scientific, & technical services**	**26**	**8 528**	**3 196**	**719**	**98**	**43.1**	**17.6**
541	Professional, scientific, & technical services	26	8 528	3 196	719	98	43.1	17.6
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	SHOW LOW, AZ							
54	**Professional, scientific, & technical services**	**18**	**3 278**	**825**	**189**	**44**	**66.4**	**3.3**
541	Professional, scientific, & technical services	18	3 278	825	189	44	66.4	3.3
5413	Architectural, engineering, & related services	8	1 967	491	109	24	54.2	5.4
	SIERRA VISTA, AZ							
54	**Professional, scientific, & technical services**	**72**	**103 134**	**43 095**	**10 591**	**1 196**	**7.4**	**.9**
541	Professional, scientific, & technical services	72	103 134	43 095	10 591	1 196	7.4	.9
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	24 144	13 467	3 271	320	13.6	3.8
54133	Engineering services	12	20 398	12 710	2 922	262	14.6	4.5
541330	Engineering services	12	20 398	12 710	2 922	262	14.6	4.5
5415	Computer systems design & related services	12	37 788	17 830	4 464	488	2.0	–
54151	Computer systems design & related services	12	37 788	17 830	4 464	488	2.0	–
541512	Computer systems design services	8	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	e	D	D
5417	Scientific research & development services	4	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	c	D	D
	SNOWFLAKE, AZ							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SOUTH TUCSON, AZ							
54	**Professional, scientific, & technical services**	**6**	**1 792**	**379**	**101**	**26**	**49.3**	**50.7**
541	Professional, scientific, & technical services	6	1 792	379	101	26	49.3	50.7
	SURPRISE, AZ							
54	**Professional, scientific, & technical services**	**9**	**1 151**	**285**	**67**	**18**	**50.7**	**49.3**
541	Professional, scientific, & technical services	9	1 151	285	67	18	50.7	49.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TAYLOR, AZ							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	TEMPE, AZ							
54	**Professional, scientific, & technical services**	**671**	**454 747**	**160 211**	**35 110**	**5 531**	**34.0**	**9.6**
541	Professional, scientific, & technical services	671	454 747	160 211	35 110	5 531	34.0	9.6
5411	Legal services	103	26 399	9 888	1 983	285	40.9	11.5
54111	Offices of lawyers	101	D	D	D	e	D	D
541110	Offices of lawyers	101	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	101	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	115	34 124	12 855	2 461	654	39.0	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	115	34 124	12 855	2 461	654	39.0	9.7
541211	Offices of certified public accountants	64	16 998	6 568	1 398	215	59.8	12.5
541213	Tax return preparation services	10	2 814	939	357	260	19.7	3.8
541219	Other accounting services	37	D	D	D	b	D	D
5413	Architectural, engineering, & related services	158	127 634	51 988	11 548	1 412	45.5	5.6
54131	Architectural services	37	18 052	5 328	1 067	167	52.4	.3
541310	Architectural services	37	18 052	5 328	1 067	167	52.4	.3
54133	Engineering services	89	89 967	39 999	8 870	1 054	42.5	5.4
541330	Engineering services	89	89 967	39 999	8 870	1 054	42.5	5.4
54137	Surveying & mapping (except geophysical) services	5	2 320	1 400	302	33	25.2	–
541370	Surveying & mapping (except geophysical) services	5	2 320	1 400	302	33	25.2	–
54138	Testing laboratories	17	15 504	4 497	1 138	131	56.5	14.1
541380	Testing laboratories	17	15 504	4 497	1 138	131	56.5	14.1
5414	Specialized design services	30	25 416	5 460	1 185	187	33.3	2.2
54141	Interior design services	12	13 706	2 564	535	73	25.4	1.1
541410	Interior design services	12	13 706	2 564	535	73	25.4	1.1
54143	Graphic design services	17	D	D	D	c	D	D
541430	Graphic design services	17	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5415	Computer systems design & related services	75	77 830	35 999	7 908	646	19.5	15.5
54151	Computer systems design & related services	75	77 830	35 999	7 908	646	19.5	15.5
541511	Custom computer programming services	25	28 109	15 894	3 510	272	9.2	20.8
541512	Computer systems design services	38	47 413	19 176	4 203	344	23.5	11.3
5415121	Computer systems integrators	14	28 486	12 481	2 977	231	11.1	4.2
5415122	Computer systems consultants (except systems integrators)	24	18 927	6 695	1 226	113	42.1	22.1
5416	Management, scientific, & technical consulting services	98	64 523	24 502	5 782	742	39.4	10.4
54161	Management consulting services	73	42 874	15 067	3 068	456	49.1	4.7
541611	Administrative management & general management consulting service	33	D	D	D	c	D	D
541612	Human resources & executive search consulting services	12	7 384	3 867	697	77	15.6	4.0
5416123	Human resources & personnel management consulting	9	6 058	3 147	580	66	15.2	–
541613	Marketing consulting services	21	20 128	5 850	1 185	185	52.9	2.2
541618	Other management consulting services	6	6 920	2 606	669	75	77.8	–
54162	Environmental consulting services	10	14 307	5 985	1 423	166	20.8	32.8
541620	Environmental consulting services	10	14 307	5 985	1 423	166	20.8	32.8
54169	Other scientific & technical consulting services	15	7 342	3 450	1 291	120	18.6	–
541690	Other scientific & technical consulting services	15	7 342	3 450	1 291	120	18.6	–
5417	Scientific research & development services	8	6 828	3 328	630	69	14.5	54.6
5418	Advertising & related services	54	81 928	13 272	3 034	1 362	22.0	7.9
54185	Display advertising	7	D	D	D	f	D	D
541850	Display advertising	7	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	3	D	D	D	f	D	D
54189	Other services related to advertising	17	D	D	D	e	D	D
541890	Other services related to advertising	17	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	9	D	D	D	e	D	D
5418903	Sign painting & lettering shop	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	30	10 065	2 919	579	174	44.7	7.6
54192	Photographic services	24	7 329	1 950	385	117	33.4	10.4
541921	Photographic studios, portrait	14	2 923	867	149	83	15.1	26.1
541922	Commercial photography	10	4 406	1 083	236	34	45.5	–
	THATCHER, AZ							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	TOLLESON, AZ							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TUCSON, AZ							
54	**Professional, scientific, & technical services**	**1 331**	**886 869**	**349 629**	**75 286**	**9 883**	**21.6**	**9.0**
541	Professional, scientific, & technical services	1 331	886 869	349 629	75 286	9 883	21.6	9.0
5411	Legal services	448	216 431	100 652	20 562	2 235	24.0	6.8
54111	Offices of lawyers	436	D	D	D	g	D	D
541110	Offices of lawyers	436	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	436	D	D	D	g	D	D
54119	Other legal services	12	D	D	D	e	D	D
541191	Title abstract & settlement offices	6	D	D	D	c	D	D
541199	All other legal services	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	237	69 363	32 016	7 420	1 785	31.2	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	237	69 363	32 016	7 420	1 785	31.2	10.0
541211	Offices of certified public accountants	130	44 874	21 532	4 470	623	32.0	4.4
541213	Tax return preparation services	29	D	D	D	f	D	D
541219	Other accounting services	73	10 764	4 311	1 116	258	56.1	13.0
5413	Architectural, engineering, & related services	255	184 603	86 453	18 304	2 198	27.9	4.9
54131	Architectural services	76	32 800	11 807	2 400	388	31.6	1.6
541310	Architectural services	76	32 800	11 807	2 400	388	31.6	1.6
54133	Engineering services	136	138 370	68 389	14 553	1 552	28.2	4.0
541330	Engineering services	136	138 370	68 389	14 553	1 552	28.2	4.0
54137	Surveying & mapping (except geophysical) services	23	8 446	4 104	875	135	12.4	10.7
541370	Surveying & mapping (except geophysical) services	23	8 446	4 104	875	135	12.4	10.7
5414	Specialized design services	50	15 939	3 440	696	145	47.9	7.1
54141	Interior design services	18	8 276	1 382	272	57	27.5	1.8
541410	Interior design services	18	8 276	1 382	272	57	27.5	1.8
54143	Graphic design services	29	D	D	D	b	D	D
541430	Graphic design services	29	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	27	7 005	1 879	401	80	69.8	11.6
5415	Computer systems design & related services	78	152 549	62 894	13 939	1 306	6.4	14.7
54151	Computer systems design & related services	78	152 549	62 894	13 939	1 306	6.4	14.7
541511	Custom computer programming services	35	34 091	16 784	3 878	380	2.6	19.6
541512	Computer systems design services	30	103 302	41 081	8 779	823	7.8	3.6
5415121	Computer systems integrators	15	96 881	38 852	8 333	773	2.7	3.7
5415122	Computer systems consultants (except systems integrators)	15	6 421	2 229	446	50	85.0	2.7
541519	Other computer related services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	112	50 155	18 544	4 035	557	25.9	32.3
54161	Management consulting services	71	31 908	10 570	2 218	331	28.2	40.5
541611	Administrative management & general management consulting service	37	13 404	5 259	1 011	199	25.3	10.8
541612	Human resources & executive search consulting services	13	10 463	3 239	685	62	29.5	68.6
5416123	Human resources & personnel management consulting	10	D	D	D	b	D	D
541618	Other management consulting services	7	5 099	1 094	291	36	15.7	80.0
54162	Environmental consulting services	19	7 575	3 058	751	101	39.7	–
541620	Environmental consulting services	19	7 575	3 058	751	101	39.7	–
54169	Other scientific & technical consulting services	22	10 672	4 916	1 066	125	9.2	30.7
541690	Other scientific & technical consulting services	22	10 672	4 916	1 066	125	9.2	30.7
5417	Scientific research & development services	26	113 755	23 695	5 503	465	2.4	2.7
54171	R&D in the physical, engineering, & life sciences	19	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	19	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	13	95 299	16 993	4 351	255	.2	2.2
54172	Research & development in the social sciences & humanities	7	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	7	D	D	D	c	D	D
5418	Advertising & related services	78	61 211	12 743	2 750	469	48.8	10.5
54181	Advertising agencies	33	27 038	4 556	1 018	165	73.1	20.1
541810	Advertising agencies	33	27 038	4 556	1 018	165	73.1	20.1
54185	Display advertising	8	16 177	4 224	897	128	1.7	1.7
541850	Display advertising	8	16 177	4 224	897	128	1.7	1.7
5418502	Outdoor advertising services	6	D	D	D	c	D	D
54189	Other services related to advertising	22	D	D	D	c	D	D
541890	Other services related to advertising	22	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	8	D	D	D	b	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	47	22 863	9 192	2 077	723	14.9	1.4
54191	Marketing research & public opinion polling	6	D	D	D	f	D	D
541910	Marketing research & public opinion polling	6	D	D	D	f	D	D
54192	Photographic services	34	7 117	1 887	409	155	37.9	.2
541921	Photographic studios, portrait	26	5 908	1 497	323	128	38.3	.2
	WICKENBURG, AZ							
54	**Professional, scientific, & technical services**	**10**	**1 351**	**488**	**94**	**24**	**60.6**	**14.8**
541	Professional, scientific, & technical services	10	1 351	488	94	24	60.6	14.8
	WILLCOX, AZ							
54	**Professional, scientific, & technical services**	**7**	**730**	**307**	**64**	**16**	**75.8**	**–**
	WINSLOW, AZ							
54	**Professional, scientific, & technical services**	**6**	**524**	**103**	**23**	**9**	**73.3**	**26.7**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	YUMA, AZ							
54	**Professional, scientific, & technical services**	**125**	**44 187**	**16 055**	**3 573**	**597**	**31.9**	**8.0**
541	Professional, scientific, & technical services	125	44 187	16 055	3 573	597	31.9	8.0
5411	Legal services	55	15 696	5 172	959	183	49.5	18.7
54111	Offices of lawyers	53	D	D	D	c	D	D
541110	Offices of lawyers	53	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	8 888	4 776	1 231	223	48.5	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	8 888	4 776	1 231	223	48.5	2.0
541211	Offices of certified public accountants	19	D	D	D	b	D	D
541213	Tax return preparation services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	11 184	3 755	887	113	13.3	1.9
54133	Engineering services	8	D	D	D	b	D	D
541330	Engineering services	8	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
	BALANCE OF APACHE COUNTY, AZ							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
	BALANCE OF COCHISE COUNTY, AZ							
54	**Professional, scientific, & technical services**	**26**	**41 381**	**17 825**	**5 496**	**475**	**2.1**	**18.2**
541	Professional, scientific, & technical services	26	41 381	17 825	5 496	475	2.1	18.2
5413	Architectural, engineering, & related services	10	D	D	D	c	D	D
54133	Engineering services	5	D	D	D	c	D	D
541330	Engineering services	5	D	D	D	c	D	D
5415	Computer systems design & related services	4	D	D	D	c	D	D
54151	Computer systems design & related services	4	D	D	D	c	D	D
541512	Computer systems design services	3	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	b	D	D
	BALANCE OF COCONINO COUNTY, AZ							
54	**Professional, scientific, & technical services**	**14**	**1 240**	**490**	**68**	**39**	**90.2**	**–**
541	Professional, scientific, & technical services	14	1 240	490	68	39	90.2	–
	BALANCE OF GILA COUNTY, AZ							
54	**Professional, scientific, & technical services**	**10**	**2 092**	**442**	**118**	**26**	**57.5**	**21.0**
541	Professional, scientific, & technical services	10	2 092	442	118	26	57.5	21.0
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
	BALANCE OF GRAHAM COUNTY, AZ							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GREENLEE COUNTY, AZ							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LA PAZ COUNTY, AZ							
54	**Professional, scientific, & technical services**	**4**	**376**	**147**	**28**	**5**	**100.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MARICOPA COUNTY, AZ							
54	**Professional, scientific, & technical services**	**226**	**88 421**	**32 281**	**6 971**	**899**	**32.9**	**15.3**
541	Professional, scientific, & technical services	226	88 421	32 281	6 971	899	32.9	15.3
5411	Legal services	37	11 495	5 746	1 232	139	30.2	1.8
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	59	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	59	D	D	D	e	D	D
541211	Offices of certified public accountants	28	D	D	D	b	D	D
541219	Other accounting services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	14 865	5 402	1 115	157	48.3	16.4
54133	Engineering services	22	12 521	4 650	966	137	44.1	19.4
541330	Engineering services	22	12 521	4 650	966	137	44.1	19.4
5414	Specialized design services	15	4 876	897	149	24	44.2	45.5
54141	Interior design services	9	D	D	D	a	D	D
541410	Interior design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	24	4 869	1 523	262	35	42.1	3.9
54151	Computer systems design & related services	24	4 869	1 523	262	35	42.1	3.9
5416	Management, scientific, & technical consulting services	43	14 733	5 755	962	123	41.1	54.6
54161	Management consulting services	34	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	BALANCE OF MOHAVE COUNTY, AZ							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	BALANCE OF NAVAJO COUNTY, AZ							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BALANCE OF PIMA COUNTY, AZ							
54	**Professional, scientific, & technical services**	**435**	**216 605**	**69 784**	**14 606**	**2 064**	**28.5**	**8.5**
541	Professional, scientific, & technical services	435	216 605	69 784	14 606	2 064	28.5	8.5
5411	Legal services	77	21 958	9 001	1 547	254	55.0	6.6
54111	Offices of lawyers	74	D	D	D	c	D	D
541110	Offices of lawyers	74	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	74	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	69	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	69	D	D	D	c	D	D
541211	Offices of certified public accountants	33	D	D	D	b	D	D
541213	Tax return preparation services	11	D	D	D	a	D	D
541219	Other accounting services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	81	D	D	D	f	D	D
54133	Engineering services	47	D	D	D	e	D	D
541330	Engineering services	47	D	D	D	e	D	D
5414	Specialized design services	11	D	D	D	b	D	D
5415	Computer systems design & related services	48	D	D	D	e	D	D
54151	Computer systems design & related services	48	D	D	D	e	D	D
541511	Custom computer programming services	15	D	D	D	c	D	D
541519	Other computer related services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	95	D	D	D	c	D	D
54161	Management consulting services	60	D	D	D	c	D	D
541612	Human resources & executive search consulting services	11	5 561	2 456	410	77	17.4	71.0
5416123	Human resources & personnel management consulting	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	25	D	D	D	b	D	D
541690	Other scientific & technical consulting services	25	D	D	D	b	D	D
5417	Scientific research & development services	17	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	14	D	D	D	c	D	D
5418	Advertising & related services	24	D	D	D	c	D	D
54189	Other services related to advertising	6	3 659	1 003	232	48	23.7	–
541890	Other services related to advertising	6	3 659	1 003	232	48	23.7	–
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
	BALANCE OF PINAL COUNTY, AZ							
54	**Professional, scientific, & technical services**	**23**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
54138	Testing laboratories	1	D	D	D	b	D	D
541380	Testing laboratories	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SANTA CRUZ COUNTY, AZ							
54	**Professional, scientific, & technical services**	**11**	**1 322**	**409**	**80**	**15**	**59.8**	**4.0**
541	Professional, scientific, & technical services	11	1 322	409	80	15	59.8	4.0
	BALANCE OF YAVAPAI COUNTY, AZ							
54	**Professional, scientific, & technical services**	**73**	**10 575**	**4 167**	**779**	**156**	**81.3**	**6.0**
541	Professional, scientific, & technical services	73	10 575	4 167	779	156	81.3	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	1 410	548	102	35	89.3	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	1 410	548	102	35	89.3	3.5
5413	Architectural, engineering, & related services	16	3 675	1 768	297	53	98.6	1.4
	BALANCE OF YUMA COUNTY, AZ							
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

ARIZONA

Apache Junction is in Maricopa and Pinal Counties.

Queen Creek is in Maricopa and Pinal Counties; it annexed into Pinal County in December 1993.

Sedona is in Coconino and Yavapai Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

ARIZONA

Flagstaff, AZ—UT MSA

Coconino County, AZ

Kane County, UT

Las Vegas, NV—AZ MSA

Mohave County, AZ

Clark County, NV

Nye County, NV

Phoenix—Mesa, AZ MSA

Maricopa County, AZ

Pinal County, AZ

Tucson, AZ MSA

Pima County, AZ

Yuma, AZ MSA

Yuma County, AZ

California

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CALIFORNIA							
54	**Professional, scientific, & technical services**	**78 635**	**89 555 691**	**35 258 615**	**7 916 100**	**805 856**	**18.3**	**9.2**
541	Professional, scientific, & technical services	78 635	89 555 691	35 258 615	7 916 100	805 856	18.3	9.2
5411	Legal services	21 520	18 556 351	6 979 837	1 546 805	124 890	18.2	7.6
54111	Offices of lawyers	20 976	18 124 117	6 818 314	1 509 581	119 945	18.5	7.3
541110	Offices of lawyers	20 976	18 124 117	6 818 314	1 509 581	119 945	18.5	7.3
5411101	Offices of lawyers (except legal aid societies)	20 976	18 124 117	6 818 314	1 509 581	119 945	18.5	7.3
54119	Other legal services	544	432 234	161 523	37 224	4 945	7.1	20.5
541191	Title abstract & settlement offices	265	246 374	106 609	24 438	2 913	2.8	23.9
541199	All other legal services	279	185 860	54 914	12 786	2 032	12.9	16.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	12 766	13 277 990	6 083 591	1 361 459	242 857	13.1	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	12 766	13 277 990	6 083 591	1 361 459	242 857	13.1	6.3
541211	Offices of certified public accountants	7 045	5 502 245	2 033 956	435 076	47 900	20.8	6.2
541213	Tax return preparation services	1 849	325 967	105 351	34 172	13 636	48.4	6.4
541214	Payroll services	350	6 468 144	3 520 836	788 401	165 300	.6	5.6
541219	Other accounting services	3 522	981 634	423 448	103 810	16 021	39.6	11.2
5413	Architectural, engineering, & related services	11 857	16 407 512	6 553 709	1 464 636	129 826	22.1	6.6
54131	Architectural services	2 789	2 482 256	909 074	188 793	18 911	23.6	3.7
541310	Architectural services	2 789	2 482 256	909 074	188 793	18 911	23.6	3.7
54133	Engineering services	7 389	12 449 433	5 036 040	1 133 793	93 595	22.3	7.2
541330	Engineering services	7 389	12 449 433	5 036 040	1 133 793	93 595	22.3	7.2
54134	Drafting services	193	85 265	38 258	7 554	1 249	18.6	8.5
541340	Drafting services	193	85 265	38 258	7 554	1 249	18.6	8.5
54135	Building inspection services	271	90 883	37 091	7 754	1 124	30.7	8.7
541350	Building inspection services	271	90 883	37 091	7 754	1 124	30.7	8.7
54136	Geophysical surveying & mapping services	41	14 280	4 788	1 007	164	36.7	5.1
541360	Geophysical surveying & mapping services	41	14 280	4 788	1 007	164	36.7	5.1
54137	Surveying & mapping (except geophysical) services	504	223 604	99 706	21 745	2 802	27.6	5.9
541370	Surveying & mapping (except geophysical) services	504	223 604	99 706	21 745	2 802	27.6	5.9
54138	Testing laboratories	670	1 061 791	428 752	103 990	11 981	14.5	5.7
541380	Testing laboratories	670	1 061 791	428 752	103 990	11 981	14.5	5.7
5414	Specialized design services	3 586	2 537 242	722 117	163 700	18 660	30.2	7.0
54141	Interior design services	1 122	791 655	171 073	37 970	5 169	34.9	7.7
541410	Interior design services	1 122	791 655	171 073	37 970	5 169	34.9	7.7
54142	Industrial design services	232	237 474	85 545	20 939	1 846	15.0	5.4
541420	Industrial design services	232	237 474	85 545	20 939	1 846	15.0	5.4
54143	Graphic design services	2 069	1 443 347	446 967	100 471	10 754	29.8	6.9
541430	Graphic design services	2 069	1 443 347	446 967	100 471	10 754	29.8	6.9
5414301	Graphic design services (except commercial art & medical artists)	1 824	1 329 272	408 668	91 268	9 937	29.5	7.0
5414302	Commercial art	237	111 705	37 513	8 994	794	32.6	6.7
5414303	Medical artists	8	2 370	786	209	23	24.8	.3
54149	Other specialized design services	163	64 766	18 532	4 320	891	35.9	5.7
541490	Other specialized design services	163	64 766	18 532	4 320	891	35.9	5.7
5415	Computer systems design & related services	9 720	15 784 522	6 238 135	1 406 374	101 494	15.7	13.2
54151	Computer systems design & related services	9 720	15 784 522	6 238 135	1 406 374	101 494	15.7	13.2
541511	Custom computer programming services	4 545	5 971 955	2 917 982	638 803	46 199	15.3	17.3
541512	Computer systems design services	3 985	7 767 865	2 753 168	616 773	43 270	17.4	10.2
5415121	Computer systems integrators	1 376	5 330 706	1 666 422	386 911	25 766	13.3	9.9
5415122	Computer systems consultants (except systems integrators)	2 609	2 437 159	1 086 746	229 862	17 504	26.4	11.0
541513	Computer facilities management services	185	1 343 118	301 425	94 509	7 108	1.5	12.8
541519	Other computer related services	1 005	701 584	265 560	56 289	4 917	28.0	11.3
5416	Management, scientific, & technical consulting services	9 596	8 219 392	3 330 783	713 398	61 974	26.6	11.6
54161	Management consulting services	7 289	6 665 451	2 738 421	587 221	49 474	24.1	11.6
541611	Administrative management & general management consulting service	3 252	3 781 485	1 601 679	350 173	25 557	17.2	11.9
541612	Human resources & executive search consulting services	1 802	1 381 447	666 089	139 102	13 151	31.5	10.0
5416121	Actuarial consulting	85	80 295	39 927	9 782	605	16.4	2.0
5416122	Executive placement services	938	748 307	385 661	78 327	7 109	29.7	10.8
5416123	Human resources & personnel management consulting	779	552 845	240 501	50 993	5 437	36.1	10.1
541613	Marketing consulting services	1 624	975 484	275 102	57 060	6 416	42.3	13.1
541614	Process, physical distribution, & logistics consulting services	294	336 572	123 743	24 431	2 455	13.3	6.7
541618	Other management consulting services	317	190 463	71 808	16 455	1 895	34.6	17.2
54162	Environmental consulting services	798	682 434	253 442	55 874	6 221	38.4	10.3
541620	Environmental consulting services	798	682 434	253 442	55 874	6 221	38.4	10.3
54169	Other scientific & technical consulting services	1 509	871 507	338 920	70 303	6 279	36.7	12.8
541690	Other scientific & technical consulting services	1 509	871 507	338 920	70 303	6 279	36.7	12.8
5417	Scientific research & development services	1 666	5 794 861	2 510 709	610 082	39 133	7.4	13.9
54171	R&D in the physical, engineering, & life sciences	1 503	5 620 652	2 435 296	594 475	37 347	7.0	13.6
541710	R&D in the physical, engineering, & life sciences	1 503	5 620 652	2 435 296	594 475	37 347	7.0	13.6
5417101	R&D in the physical & engineering sciences	928	3 368 141	1 478 487	366 847	22 589	6.8	13.2
5417102	Research & development in the life sciences	575	2 252 511	956 809	227 628	14 758	7.4	14.1
54172	Research & development in the social sciences & humanities	163	174 209	75 413	15 607	1 786	20.2	24.1
541720	R&D in the social sciences & humanities	163	174 209	75 413	15 607	1 786	20.2	24.1

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CALIFORNIA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	4 755	7 034 011	2 217 519	513 808	61 745	18.3	9.6
54181	Advertising agencies	1 531	2 204 342	979 101	229 168	16 681	12.7	9.8
541810	Advertising agencies	1 531	2 204 342	979 101	229 168	16 681	12.7	9.8
54182	Public relations agencies	1 074	816 703	333 414	77 013	6 821	28.9	9.3
541820	Public relations agencies	1 074	816 703	333 414	77 013	6 821	28.9	9.3
54183	Media buying services	130	230 810	104 173	25 197	2 351	7.4	37.2
541830	Media buying services	130	230 810	104 173	25 197	2 351	7.4	37.2
54184	Media representatives	359	492 128	137 096	32 597	3 281	14.6	14.6
541840	Media representatives	359	492 128	137 096	32 597	3 281	14.6	14.6
5418401	Radio & television advertising representatives	151	218 963	85 636	20 590	2 008	14.2	18.1
5418402	Publishers' advertising representatives	208	273 165	51 460	12 007	1 273	15.0	11.8
54185	Display advertising	212	683 904	113 868	25 521	5 382	13.7	5.0
541850	Display advertising	212	683 904	113 868	25 521	5 382	13.7	5.0
5418501	Display advertising (except outdoor)	83	341 702	42 659	9 873	3 489	11.9	5.9
5418502	Outdoor advertising services	129	342 202	71 209	15 648	1 893	15.4	4.0
54186	Direct mail advertising	432	1 019 067	268 755	60 977	10 464	25.2	10.5
541860	Direct mail advertising	432	1 019 067	268 755	60 977	10 464	25.2	10.5
54187	Advertising material distribution services	76	138 024	23 200	5 160	3 240	16.1	6.0
541870	Advertising material distribution services	76	138 024	23 200	5 160	3 240	16.1	6.0
54189	Other services related to advertising	941	1 449 033	257 912	58 175	13 525	21.4	5.1
541890	Other services related to advertising	941	1 449 033	257 912	58 175	13 525	21.4	5.1
5418901	Welcoming services	13	2 132	704	145	45	10.8	6.1
5418902	Advertising specialties goods distributor	443	1 138 804	162 671	36 555	4 749	18.8	5.4
5418903	Sign painting & lettering shop	358	94 480	25 855	5 493	1 279	52.8	9.3
5418909	All other advertising	127	213 617	68 682	15 982	7 452	21.6	2.0
5419	Other professional, scientific, & technical services	3 169	1 943 810	622 215	135 838	25 277	25.7	14.0
54191	Marketing research & public opinion polling	524	933 789	335 883	73 578	12 362	18.3	18.6
541910	Marketing research & public opinion polling	524	933 789	335 883	73 578	12 362	18.3	18.6
54192	Photographic services	2 058	683 672	191 349	41 474	9 848	38.0	8.2
541921	Photographic studios, portrait	1 519	431 914	121 027	26 420	7 732	37.4	8.3
541922	Commercial photography	539	251 758	70 322	15 054	2 116	39.0	8.1
54193	Translation & interpretation services	187	85 850	26 742	5 724	917	25.5	9.2
541930	Translation & interpretation services	187	85 850	26 742	5 724	917	25.5	9.2
54199	All other professional, scientific, & technical services	400	240 499	68 241	15 062	2 150	19.8	14.6
541990	All other professional, scientific, & technical services	400	240 499	68 241	15 062	2 150	19.8	14.6

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	CALIFORNIA								
54	**Professional, scientific, & technical services**	**792**	**2 243 079**	**2 106 496**	**846 554**	**198 557**	**20 376**	**7.2**	**6.5**
541	Professional, scientific, & technical services	792	2 243 079	2 106 496	846 554	198 557	20 376	7.2	6.5
5411	Legal services	309	211 874	188 550	107 282	24 559	3 124	14.2	11.7
54111	Offices of lawyers	309	211 874	188 550	107 282	24 559	3 124	14.2	11.7
541110	Offices of lawyers	309	211 874	188 550	107 282	24 559	3 124	14.2	11.7
5411102	Legal aid societies & similar legal services	309	211 874	188 550	107 282	24 559	3 124	14.2	11.7
5417	Scientific research & development services	483	2 031 205	1 917 946	739 272	173 998	17 252	6.5	6.0
54171	R&D in the physical, engineering, & life sciences	371	1 725 609	1 630 909	618 492	144 574	14 620	4.6	6.2
541710	R&D in the physical, engineering, & life sciences	371	1 725 609	1 630 909	618 492	144 574	14 620	4.6	6.2
5417101	R&D in the physical & engineering sciences	129	922 457	870 418	289 126	70 102	6 398	3.1	3.9
5417102	Research & development in the life sciences	242	803 152	760 491	329 366	74 472	8 222	6.4	8.9
54172	Research & development in the social sciences & humanities	112	305 596	287 037	120 780	29 424	2 632	17.0	4.5
541720	R&D in the social sciences & humanities	112	305 596	287 037	120 780	29 424	2 632	17.0	4.5

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BAKERSFIELD, CA MSA							
54	**Professional, scientific, & technical services**	**753**	**525 744**	**224 617**	**52 498**	**6 296**	**22.1**	**15.2**
541	Professional, scientific, & technical services	753	525 744	224 617	52 498	6 296	22.1	15.2
5411	Legal services	193	93 390	31 632	6 389	821	30.5	6.3
54111	Offices of lawyers	190	92 079	31 431	6 358	808	29.8	6.1
541110	Offices of lawyers	190	92 079	31 431	6 358	808	29.8	6.1
5411101	Offices of lawyers (except legal aid societies)	190	92 079	31 431	6 358	808	29.8	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	197	52 936	20 510	4 625	954	48.6	14.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	197	52 936	20 510	4 625	954	48.6	14.0
541211	Offices of certified public accountants	97	33 759	13 204	2 778	430	48.2	10.1
541213	Tax return preparation services	25	4 694	1 550	581	262	55.4	3.5
541219	Other accounting services	71	13 336	5 464	1 207	250	45.7	28.1
5413	Architectural, engineering, & related services	157	155 273	69 261	16 090	1 689	21.4	13.5
54131	Architectural services	18	9 551	4 197	681	90	36.7	11.0
541310	Architectural services	18	9 551	4 197	681	90	36.7	11.0
54133	Engineering services	103	119 057	52 387	12 634	1 177	20.6	15.2
541330	Engineering services	103	119 057	52 387	12 634	1 177	20.6	15.2
54137	Surveying & mapping (except geophysical) services	11	2 631	1 021	204	44	33.4	5.7
541370	Surveying & mapping (except geophysical) services	11	2 631	1 021	204	44	33.4	5.7
54138	Testing laboratories	18	21 923	11 007	2 405	351	18.1	7.8
541380	Testing laboratories	18	21 923	11 007	2 405	351	18.1	7.8
5414	Specialized design services	18	7 650	1 411	384	81	41.1	52.4
54143	Graphic design services	9	2 144	466	118	29	75.3	1.4
541430	Graphic design services	9	2 144	466	118	29	75.3	1.4
5415	Computer systems design & related services	53	144 567	71 689	17 203	1 845	4.4	21.3
54151	Computer systems design & related services	53	144 567	71 689	17 203	1 845	4.4	21.3
541511	Custom computer programming services	23	46 373	18 325	4 285	492	3.0	59.5
541512	Computer systems design services	22	94 616	52 179	12 702	1 327	4.7	1.5
5415121	Computer systems integrators	9	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	13	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	68	39 611	18 397	4 987	422	34.3	20.0
54161	Management consulting services	36	19 782	12 599	3 686	253	29.9	5.4
541611	Administrative management & general management consulting service	21	13 684	10 178	3 046	188	28.1	1.1
54162	Environmental consulting services	15	9 114	2 793	659	106	63.4	33.7
541620	Environmental consulting services	15	9 114	2 793	659	106	63.4	33.7
54169	Other scientific & technical consulting services	17	10 715	3 005	642	63	17.7	35.5
541690	Other scientific & technical consulting services	17	10 715	3 005	642	63	17.7	35.5
5417	Scientific research & development services	6	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
5418	Advertising & related services	27	10 850	2 959	610	157	17.8	17.2
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	34	D	D	D	c	D	D
54192	Photographic services	29	6 058	1 775	399	131	36.5	–
541921	Photographic studios, portrait	27	D	D	D	c	D	D
	CHICO–PARADISE, CA MSA							
54	**Professional, scientific, & technical services**	**308**	**130 717**	**44 961**	**10 068**	**1 513**	**44.9**	**8.5**
541	Professional, scientific, & technical services	308	130 717	44 961	10 068	1 513	44.9	8.5
5411	Legal services	105	29 599	8 045	1 759	329	54.1	9.4
54111	Offices of lawyers	103	D	D	D	e	D	D
541110	Offices of lawyers	103	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	103	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	79	19 739	9 245	2 287	326	43.0	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	79	19 739	9 245	2 287	326	43.0	7.1
541211	Offices of certified public accountants	44	16 700	8 408	1 944	229	39.9	5.8
541213	Tax return preparation services	14	1 659	375	225	50	36.8	15.6
541219	Other accounting services	21	1 380	462	118	47	87.2	12.8
5413	Architectural, engineering, & related services	45	23 517	8 850	2 055	303	55.3	9.8
54133	Engineering services	28	18 795	7 093	1 677	235	55.2	11.8
541330	Engineering services	28	18 795	7 093	1 677	235	55.2	11.8
5414	Specialized design services	12	4 534	719	155	72	45.2	.4
54141	Interior design services	5	3 379	474	107	60	27.0	–
541410	Interior design services	5	3 379	474	107	60	27.0	–
5415	Computer systems design & related services	21	36 445	12 883	2 722	274	28.1	–
54151	Computer systems design & related services	21	36 445	12 883	2 722	274	28.1	–
541511	Custom computer programming services	12	32 624	11 540	2 370	215	22.4	–
5416	Management, scientific, & technical consulting services	22	9 529	2 869	535	101	37.8	47.0
54161	Management consulting services	14	4 710	1 335	238	57	61.2	23.7
5418	Advertising & related services	13	5 002	1 448	353	56	75.5	.6

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FRESNO, CA MSA							
54	**Professional, scientific, & technical services**	**1 265**	**626 407**	**244 996**	**53 838**	**11 520**	**35.8**	**7.8**
541	Professional, scientific, & technical services	1 265	626 407	244 996	53 838	11 520	35.8	7.8
5411	Legal services	429	231 487	95 379	20 786	2 237	26.6	5.5
54111	Offices of lawyers	413	223 262	92 175	19 930	2 116	27.5	5.2
541110	Offices of lawyers	413	223 262	92 175	19 930	2 116	27.5	5.2
5411101	Offices of lawyers (except legal aid societies)	413	223 262	92 175	19 930	2 116	27.5	5.2
54119	Other legal services	16	8 225	3 204	856	121	1.6	12.7
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
541199	All other legal services	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	335	116 202	45 580	9 885	1 729	43.2	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	335	116 202	45 580	9 885	1 729	43.2	6.7
541211	Offices of certified public accountants	193	78 492	32 724	7 005	922	41.6	4.4
541213	Tax return preparation services	43	6 710	2 137	726	318	39.1	9.2
541219	Other accounting services	91	21 104	6 284	1 204	278	46.2	11.9
5413	Architectural, engineering, & related services	172	102 818	44 973	10 018	1 284	39.7	9.9
54131	Architectural services	47	22 748	9 272	2 066	252	42.1	3.0
541310	Architectural services	47	22 748	9 272	2 066	252	42.1	3.0
54133	Engineering services	90	59 700	27 095	6 018	725	45.0	12.5
541330	Engineering services	90	59 700	27 095	6 018	725	45.0	12.5
54137	Surveying & mapping (except geophysical) services	17	3 901	1 491	315	61	62.1	4.7
541370	Surveying & mapping (except geophysical) services	17	3 901	1 491	315	61	62.1	4.7
54138	Testing laboratories	11	15 095	6 764	1 543	228	10.7	12.1
541380	Testing laboratories	11	15 095	6 764	1 543	228	10.7	12.1
5414	Specialized design services	28	9 101	1 805	325	68	58.7	5.2
54141	Interior design services	11	D	D	D	b	D	D
541410	Interior design services	11	D	D	D	b	D	D
54143	Graphic design services	14	3 666	932	174	31	64.6	.1
541430	Graphic design services	14	3 666	932	174	31	64.6	.1
5415	Computer systems design & related services	56	53 095	17 038	3 770	404	25.2	3.8
54151	Computer systems design & related services	56	53 095	17 038	3 770	404	25.2	3.8
541511	Custom computer programming services	28	D	D	D	c	D	D
541512	Computer systems design services	24	35 476	9 804	2 123	184	17.9	4.8
5415121	Computer systems integrators	11	23 961	6 277	1 402	78	10.4	1.0
5415122	Computer systems consultants (except systems integrators)	13	11 515	3 527	721	106	33.3	12.9
5416	Management, scientific, & technical consulting services	110	63 821	19 196	4 022	799	58.7	18.4
54161	Management consulting services	74	54 674	16 240	3 291	704	57.4	21.1
541611	Administrative management & general management consulting service	37	40 739	9 955	1 961	516	62.2	25.3
541612	Human resources & executive search consulting services	16	7 103	3 950	923	139	32.4	4.3
5416122	Executive placement services	10	D	D	D	c	D	D
54169	Other scientific & technical consulting services	27	6 485	1 894	382	65	77.4	–
541690	Other scientific & technical consulting services	27	6 485	1 894	382	65	77.4	–
5418	Advertising & related services	66	33 084	14 293	3 513	4 517	23.7	8.0
54181	Advertising agencies	29	11 210	4 554	1 069	147	31.3	4.6
541810	Advertising agencies	29	11 210	4 554	1 069	147	31.3	4.6
54189	Other services related to advertising	18	D	D	D	h	D	D
541890	Other services related to advertising	18	D	D	D	h	D	D
5418909	All other advertising	4	D	D	D	h	D	D
5419	Other professional, scientific, & technical services	59	14 135	5 826	1 348	453	37.7	4.6
54192	Photographic services	44	8 208	2 446	523	170	35.3	5.3
541921	Photographic studios, portrait	43	D	D	D	c	D	D
	LOS ANGELES–RIVERSIDE–ORANGE COUNTY, CA CMSA							
54	**Professional, scientific, & technical services**	**35 753**	**44 285 710**	**17 310 048**	**3 904 084**	**449 814**	**17.2**	**7.9**
541	Professional, scientific, & technical services	35 753	44 285 710	17 310 048	3 904 084	449 814	17.2	7.9
5411	Legal services	10 610	9 762 390	3 679 606	808 833	62 166	17.3	6.1
54111	Offices of lawyers	10 417	9 603 101	3 624 708	796 865	60 620	17.4	5.8
541110	Offices of lawyers	10 417	9 603 101	3 624 708	796 865	60 620	17.4	5.8
5411101	Offices of lawyers (except legal aid societies)	10 417	9 603 101	3 624 708	796 865	60 620	17.4	5.8
54119	Other legal services	193	159 289	54 898	11 968	1 546	9.9	24.4
541191	Title abstract & settlement offices	66	92 802	34 964	7 396	923	3.5	35.2
541199	All other legal services	127	66 487	19 934	4 572	623	18.8	9.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6 207	9 766 902	4 741 090	1 059 499	198 728	9.1	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6 207	9 766 902	4 741 090	1 059 499	198 728	9.1	6.0
541211	Offices of certified public accountants	3 527	2 979 265	1 078 935	231 814	24 255	19.3	7.2
541213	Tax return preparation services	770	151 470	51 249	15 841	6 369	48.3	5.5
541214	Payroll services	202	6 075 167	3 344 418	746 813	159 078	.5	4.9
541219	Other accounting services	1 708	561 000	266 488	65 031	9 026	37.3	10.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOS ANGELES–RIVERSIDE–ORANGE COUNTY, CA CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5413	Architectural, engineering, & related services	4 875	7 157 974	2 782 477	627 337	56 031	20.9	6.7
54131	Architectural services	1 169	1 141 818	403 385	80 638	8 141	20.3	3.5
541310	Architectural services	1 169	1 141 818	403 385	80 638	8 141	20.3	3.5
54133	Engineering services	3 001	5 408 388	2 122 355	487 407	40 483	21.3	7.4
541330	Engineering services	3 001	5 408 388	2 122 355	487 407	40 483	21.3	7.4
54134	Drafting services	95	44 049	20 194	3 842	575	17.4	6.0
541340	Drafting services	95	44 049	20 194	3 842	575	17.4	6.0
54135	Building inspection services	111	37 488	14 290	3 239	448	29.0	14.6
541350	Building inspection services	111	37 488	14 290	3 239	448	29.0	14.6
54136	Geophysical surveying & mapping services	17	9 115	2 796	577	102	31.2	5.0
541360	Geophysical surveying & mapping services	17	9 115	2 796	577	102	31.2	5.0
54137	Surveying & mapping (except geophysical) services	185	108 356	50 372	11 230	1 370	23.3	2.6
541370	Surveying & mapping (except geophysical) services	185	108 356	50 372	11 230	1 370	23.3	2.6
54138	Testing laboratories	297	408 760	169 085	40 404	4 912	15.5	6.9
541380	Testing laboratories	297	408 760	169 085	40 404	4 912	15.5	6.9
5414	Specialized design services	1 854	1 386 070	394 457	88 307	10 659	29.6	6.9
54141	Interior design services	612	478 974	105 707	23 459	3 055	29.8	7.8
541410	Interior design services	612	478 974	105 707	23 459	3 055	29.8	7.8
54142	Industrial design services	118	104 485	38 934	9 689	846	20.3	1.4
541420	Industrial design services	118	104 485	38 934	9 689	846	20.3	1.4
54143	Graphic design services	1 021	763 511	238 018	52 611	6 201	30.5	7.2
541430	Graphic design services	1 021	763 511	238 018	52 611	6 201	30.5	7.2
5414301	Graphic design services (except commercial art & medical artists)	900	685 584	208 959	45 275	5 724	31.3	7.4
5414302	Commercial art	120	D	D	D	e	D	D
54149	Other specialized design services	103	39 100	11 798	2 548	557	33.3	5.2
541490	Other specialized design services	103	39 100	11 798	2 548	557	33.3	5.2
5415	Computer systems design & related services	3 433	5 986 715	2 105 215	500 488	36 940	15.5	9.2
54151	Computer systems design & related services	3 433	5 986 715	2 105 215	500 488	36 940	15.5	9.2
541511	Custom computer programming services	1 497	1 720 473	829 008	179 601	14 083	20.0	12.9
541512	Computer systems design services	1 490	3 062 948	994 067	237 334	16 883	16.4	6.1
5415121	Computer systems integrators	578	2 355 618	713 351	174 256	11 220	9.4	5.3
5415122	Computer systems consultants (except systems integrators)	912	707 330	280 716	63 078	5 663	39.8	8.9
541513	Computer facilities management services	87	872 783	176 993	60 775	4 079	1.4	13.2
541519	Other computer related services	359	330 511	105 147	22 778	1 895	20.7	7.7
5416	Management, scientific, & technical consulting services	4 264	3 710 725	1 415 300	306 924	28 017	28.4	13.7
54161	Management consulting services	3 319	3 065 229	1 177 100	256 747	22 882	26.2	14.1
541611	Administrative management & general management consulting service	1 493	1 744 695	674 088	149 253	11 722	20.7	16.5
541612	Human resources & executive search consulting services	785	620 352	302 491	64 456	6 249	34.6	9.3
5416121	Actuarial consulting	45	34 902	17 648	4 207	258	25.9	1.9
5416122	Executive placement services	425	316 078	160 887	33 429	2 887	34.1	10.6
5416123	Human resources & personnel management consulting	315	269 372	123 956	26 820	3 104	36.3	8.8
541613	Marketing consulting services	765	451 685	122 450	26 637	2 885	39.5	13.7
541614	Process, physical distribution, & logistics consulting services	136	176 268	53 186	10 992	1 297	11.7	5.6
541618	Other management consulting services	140	72 229	24 885	5 409	729	39.6	20.8
54162	Environmental consulting services	307	287 446	103 827	23 155	2 488	39.7	10.6
541620	Environmental consulting services	307	287 446	103 827	23 155	2 488	39.7	10.6
54169	Other scientific & technical consulting services	638	358 050	134 373	27 022	2 647	37.8	12.7
541690	Other scientific & technical consulting services	638	358 050	134 373	27 022	2 647	37.8	12.7
5417	Scientific research & development services	497	1 320 539	611 671	148 879	9 929	11.9	17.7
54171	R&D in the physical, engineering, & life sciences	435	1 263 362	589 378	144 060	9 219	10.9	18.0
541710	R&D in the physical, engineering, & life sciences	435	1 263 362	589 378	144 060	9 219	10.9	18.0
5417101	R&D in the physical & engineering sciences	297	1 001 786	498 505	122 656	7 436	7.6	18.2
5417102	Research & development in the life sciences	138	261 576	90 873	21 404	1 783	23.6	17.3
54172	Research & development in the social sciences & humanities	62	57 177	22 293	4 819	710	33.1	9.7
541720	R&D in the social sciences & humanities	62	57 177	22 293	4 819	710	33.1	9.7
5418	Advertising & related services	2 477	4 137 001	1 239 886	289 288	33 312	17.7	8.4
54181	Advertising agencies	803	1 213 838	527 637	121 112	8 902	13.3	6.4
541810	Advertising agencies	803	1 213 838	527 637	121 112	8 902	13.3	6.4
54182	Public relations agencies	540	385 285	153 033	37 565	3 516	33.8	9.9
541820	Public relations agencies	540	385 285	153 033	37 565	3 516	33.8	9.9
54183	Media buying services	83	187 531	86 453	21 441	1 991	6.0	40.4
541830	Media buying services	83	187 531	86 453	21 441	1 991	6.0	40.4
54184	Media representatives	205	340 144	78 873	19 761	1 826	15.5	9.0
541840	Media representatives	205	340 144	78 873	19 761	1 826	15.5	9.0
5418401	Radio & television advertising representatives	81	121 992	45 857	11 573	1 063	20.4	12.3
5418402	Publishers' advertising representatives	124	218 152	33 016	8 188	763	12.7	7.1
54185	Display advertising	115	414 342	69 757	15 206	3 071	12.3	6.2
541850	Display advertising	115	414 342	69 757	15 206	3 071	12.3	6.2
5418501	Display advertising (except outdoor)	45	183 115	24 390	5 648	1 877	13.3	10.5
5418502	Outdoor advertising services	70	231 227	45 367	9 558	1 194	11.6	2.7
54186	Direct mail advertising	215	653 166	153 262	34 801	6 344	20.1	8.3
541860	Direct mail advertising	215	653 166	153 262	34 801	6 344	20.1	8.3
54187	Advertising material distribution services	47	109 471	16 869	4 116	2 783	17.2	1.7
541870	Advertising material distribution services	47	109 471	16 869	4 116	2 783	17.2	1.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOS ANGELES–RIVERSIDE–ORANGE COUNTY, CA CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services—Con.							
54189	Other services related to advertising	469	833 224	154 002	35 286	4 879	21.0	5.2
541890	Other services related to advertising	469	833 224	154 002	35 286	4 879	21.0	5.2
5418902	Advertising specialties goods distributor	238	651 896	97 529	22 010	2 754	18.6	5.7
5418903	Sign painting & lettering shop	163	55 117	16 001	3 462	742	51.3	9.6
5418909	All other advertising	60	125 009	40 063	9 743	1 352	19.9	.7
5419	Other professional, scientific, & technical services	1 536	1 057 394	340 346	74 529	14 032	23.7	11.5
54191	Marketing research & public opinion polling	247	500 252	180 094	39 948	6 983	14.3	13.3
541910	Marketing research & public opinion polling	247	500 252	180 094	39 948	6 983	14.3	13.3
54192	Photographic services	1 005	401 136	118 658	25 642	5 623	34.3	8.8
541921	Photographic studios, portrait	707	238 874	69 496	15 305	4 330	32.1	10.0
541922	Commercial photography	298	162 262	49 162	10 337	1 293	37.5	7.0
54193	Translation & interpretation services	93	33 975	10 312	2 158	389	32.0	2.0
541930	Translation & interpretation services	93	33 975	10 312	2 158	389	32.0	2.0
54199	All other professional, scientific, & technical services	191	122 031	31 282	6 781	1 037	25.0	16.0
541990	All other professional, scientific, & technical services	191	122 031	31 282	6 781	1 037	25.0	16.0
	Los Angeles–Long Beach, CA PMSA							
54	**Professional, scientific, & technical services**	**22 194**	**31 678 845**	**12 767 389**	**2 875 771**	**346 290**	**14.7**	**7.4**
541	Professional, scientific, & technical services	22 194	31 678 845	12 767 389	2 875 771	346 290	14.7	7.4
5411	Legal services	7 077	7 472 837	2 832 087	623 039	45 110	15.3	5.5
54111	Offices of lawyers	6 961	7 382 662	2 801 279	616 108	44 145	15.3	5.4
541110	Offices of lawyers	6 961	7 382 662	2 801 279	616 108	44 145	15.3	5.4
5411101	Offices of lawyers (except legal aid societies)	6 961	7 382 662	2 801 279	616 108	44 145	15.3	5.4
54119	Other legal services	116	90 175	30 808	6 931	965	13.7	15.5
541191	Title abstract & settlement offices	30	45 520	17 466	3 904	533	5.7	18.1
541199	All other legal services	86	44 655	13 342	3 027	432	21.9	12.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	3 922	8 548 469	4 267 577	952 217	183 441	6.9	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	3 922	8 548 469	4 267 577	952 217	183 441	6.9	5.4
541211	Offices of certified public accountants	2 359	2 206 502	788 689	170 099	17 175	17.6	6.5
541213	Tax return preparation services	406	83 230	29 544	8 986	3 675	46.8	4.7
541214	Payroll services	156	5 878 398	3 257 477	725 887	156 778	.5	4.7
541219	Other accounting services	1 001	380 339	191 867	47 245	5 813	35.2	9.8
5413	Architectural, engineering, & related services	2 521	3 684 520	1 451 220	326 512	30 248	18.4	8.9
54131	Architectural services	717	674 348	235 122	47 954	5 005	19.4	4.0
541310	Architectural services	717	674 348	235 122	47 954	5 005	19.4	4.0
54133	Engineering services	1 449	2 678 626	1 078 971	246 955	21 102	18.3	10.3
541330	Engineering services	1 449	2 678 626	1 078 971	246 955	21 102	18.3	10.3
54134	Drafting services	49	25 293	11 720	1 964	347	15.1	3.8
541340	Drafting services	49	25 293	11 720	1 964	347	15.1	3.8
54135	Building inspection services	68	22 990	7 077	1 670	275	38.7	16.3
541350	Building inspection services	68	22 990	7 077	1 670	275	38.7	16.3
54137	Surveying & mapping (except geophysical) services	68	26 622	12 657	3 002	344	21.7	1.2
541370	Surveying & mapping (except geophysical) services	68	26 622	12 657	3 002	344	21.7	1.2
54138	Testing laboratories	162	253 372	104 781	24 787	3 134	13.8	7.5
541380	Testing laboratories	162	253 372	104 781	24 787	3 134	13.8	7.5
5414	Specialized design services	1 319	1 004 828	308 435	68 372	8 156	29.1	8.1
54141	Interior design services	417	308 060	75 083	16 226	2 103	29.4	9.7
541410	Interior design services	417	308 060	75 083	16 226	2 103	29.4	9.7
54142	Industrial design services	68	59 657	22 094	5 469	490	23.7	1.4
541420	Industrial design services	68	59 657	22 094	5 469	490	23.7	1.4
54143	Graphic design services	755	609 776	203 770	45 148	5 178	29.3	8.1
541430	Graphic design services	755	609 776	203 770	45 148	5 178	29.3	8.1
5414301	Graphic design services (except commercial art & medical artists)	661	538 554	176 263	38 165	4 753	30.3	8.4
5414302	Commercial art	94	71 222	27 507	6 983	425	21.8	5.5
54149	Other specialized design services	79	27 335	7 488	1 529	385	34.3	4.9
541490	Other specialized design services	79	27 335	7 488	1 529	385	34.3	4.9
5415	Computer systems design & related services	1 900	3 634 748	1 291 439	309 631	22 540	14.1	8.3
54151	Computer systems design & related services	1 900	3 634 748	1 291 439	309 631	22 540	14.1	8.3
541511	Custom computer programming services	812	949 114	460 771	98 159	7 854	17.6	14.7
541512	Computer systems design services	821	1 662 559	617 288	150 028	10 058	18.6	4.6
5415121	Computer systems integrators	307	1 280 184	465 427	115 516	6 954	10.1	3.3
5415122	Computer systems consultants (except systems integrators)	514	382 375	151 861	34 512	3 104	46.9	8.7
541513	Computer facilities management services	55	785 804	140 043	45 929	3 375	.2	9.2
541519	Other computer related services	212	237 271	73 337	15 515	1 253	13.8	6.1

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOS ANGELES–RIVERSIDE–ORANGE COUNTY, CA CMSA—Con.							
	Los Angeles–Long Beach, CA PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	2 548	2 509 458	974 712	211 647	17 776	28.3	12.2
54161	Management consulting services	2 059	2 204 166	860 263	188 887	15 542	25.7	12.3
541611	Administrative management & general management consulting service	961	1 290 051	501 968	110 805	7 594	20.7	14.0
541612	Human resources & executive search consulting services	494	471 457	237 453	50 903	4 954	33.2	8.4
5416121	Actuarial consulting	30	25 994	13 393	3 343	206	21.5	2.5
5416122	Executive placement services	272	232 441	124 121	25 900	2 102	31.1	11.0
5416123	Human resources & personnel management consulting	192	213 022	99 939	21 660	2 646	36.9	6.4
541613	Marketing consulting services	450	281 357	77 040	17 237	1 773	38.8	11.3
541614	Process, physical distribution, & logistics consulting services	69	107 414	26 146	5 991	664	8.1	6.5
541618	Other management consulting services	85	53 887	17 656	3 951	557	43.7	21.9
54162	Environmental consulting services	131	122 007	44 327	9 652	1 080	57.5	6.3
541620	Environmental consulting services	131	122 007	44 327	9 652	1 080	57.5	6.3
54169	Other scientific & technical consulting services	358	183 285	70 122	13 108	1 154	41.4	15.0
541690	Other scientific & technical consulting services	358	183 285	70 122	13 108	1 154	41.4	15.0
5417	Scientific research & development services	279	896 403	430 677	103 653	6 560	11.0	11.5
54171	R&D in the physical, engineering, & life sciences	236	859 343	416 441	100 630	6 256	9.7	11.6
541710	R&D in the physical, engineering, & life sciences	236	859 343	416 441	100 630	6 256	9.7	11.6
5417101	R&D in the physical & engineering sciences	162	746 940	380 822	92 916	5 471	5.9	12.4
5417102	Research & development in the life sciences	74	112 403	35 619	7 714	785	35.0	6.1
54172	Research & development in the social sciences & humanities	43	37 060	14 236	3 023	304	41.7	11.0
541720	R&D in the social sciences & humanities	43	37 060	14 236	3 023	304	41.7	11.0
5418	Advertising & related services	1 654	3 136 589	949 461	223 417	22 339	14.6	8.8
54181	Advertising agencies	516	942 608	416 896	96 079	6 751	9.5	7.0
541810	Advertising agencies	516	942 608	416 896	96 079	6 751	9.5	7.0
54182	Public relations agencies	426	310 656	129 229	32 467	2 687	28.8	9.9
541820	Public relations agencies	426	310 656	129 229	32 467	2 687	28.8	9.9
54183	Media buying services	63	165 241	76 476	19 463	1 576	6.2	42.7
541830	Media buying services	63	165 241	76 476	19 463	1 576	6.2	42.7
54184	Media representatives	150	292 534	65 919	16 761	1 396	10.7	7.8
541840	Media representatives	150	292 534	65 919	16 761	1 396	10.7	7.8
5418401	Radio & television advertising representatives	70	103 165	42 212	10 679	960	12.7	10.4
5418402	Publishers' advertising representatives	80	189 369	23 707	6 082	436	9.6	6.4
54185	Display advertising	65	288 524	47 687	10 246	1 658	13.1	1.7
541850	Display advertising	65	288 524	47 687	10 246	1 658	13.1	1.7
5418501	Display advertising (except outdoor)	29	99 530	13 430	3 133	907	21.1	.3
5418502	Outdoor advertising services	36	188 994	34 257	7 113	751	8.8	2.5
54186	Direct mail advertising	123	392 279	94 330	21 723	4 164	17.3	11.4
541860	Direct mail advertising	123	392 279	94 330	21 723	4 164	17.3	11.4
54187	Advertising material distribution services	34	91 500	11 111	2 639	646	18.0	1.1
541870	Advertising material distribution services	34	91 500	11 111	2 639	646	18.0	1.1
54189	Other services related to advertising	277	653 247	107 813	24 039	3 461	17.7	5.3
541890	Other services related to advertising	277	653 247	107 813	24 039	3 461	17.7	5.3
5418902	Advertising specialties goods distributor	154	529 736	78 201	17 765	2 229	14.7	5.9
5418903	Sign painting & lettering shop	87	30 732	8 431	1 813	381	60.6	9.3
5418909	All other advertising	33	92 516	21 099	4 434	846	20.6	.5
5419	Other professional, scientific, & technical services	974	790 993	261 781	57 283	10 120	21.2	11.3
54191	Marketing research & public opinion polling	177	427 331	158 259	35 168	5 938	11.6	13.2
541910	Marketing research & public opinion polling	177	427 331	158 259	35 168	5 938	11.6	13.2
54192	Photographic services	627	277 861	82 071	17 570	3 475	33.5	9.6
541921	Photographic studios, portrait	422	156 775	45 266	9 759	2 571	33.9	10.2
541922	Commercial photography	205	121 086	36 805	7 811	904	33.0	8.9
54193	Translation & interpretation services	59	23 421	7 049	1 427	245	30.9	2.0
541930	Translation & interpretation services	59	23 421	7 049	1 427	245	30.9	2.0
54199	All other professional, scientific, & technical services	111	62 380	14 402	3 118	462	28.5	10.0
541990	All other professional, scientific, & technical services	111	62 380	14 402	3 118	462	28.5	10.0

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOS ANGELES–RIVERSIDE–ORANGE COUNTY, CA CMSA—Con.							
	Orange County, CA PMSA							
54	**Professional, scientific, & technical services**	**8 838**	**9 728 823**	**3 540 632**	**800 904**	**75 635**	**21.2**	**7.8**
541	Professional, scientific, & technical services	8 838	9 728 823	3 540 632	800 904	75 635	21.2	7.8
5411	Legal services	2 279	1 727 271	649 140	142 762	12 131	21.5	8.0
54111	Offices of lawyers	2 237	1 666 862	628 176	138 457	11 673	22.2	6.9
541110	Offices of lawyers	2 237	1 666 862	628 176	138 457	11 673	22.2	6.9
5411101	Offices of lawyers (except legal aid societies)	2 237	1 666 862	628 176	138 457	11 673	22.2	6.9
54119	Other legal services	42	60 409	20 964	4 305	458	1.9	40.6
541191	Title abstract & settlement offices	23	41 452	14 880	2 876	315	1.0	58.8
541199	All other legal services	19	18 957	6 084	1 429	143	3.9	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 323	938 368	372 982	83 267	10 295	19.7	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 323	938 368	372 982	83 267	10 295	19.7	10.5
541211	Offices of certified public accountants	747	609 653	229 349	47 969	5 216	20.5	9.5
541213	Tax return preparation services	169	32 965	11 744	3 388	1 211	42.7	8.5
541214	Payroll services	31	171 680	77 830	18 697	1 890	.3	12.7
541219	Other accounting services	376	124 070	54 059	13 213	1 978	36.6	12.8
5413	Architectural, engineering, & related services	1 515	2 692 386	1 044 255	237 377	18 874	21.3	3.3
54131	Architectural services	335	393 123	141 271	27 132	2 538	19.0	2.6
541310	Architectural services	335	393 123	141 271	27 132	2 538	19.0	2.6
54133	Engineering services	992	2 131 163	827 824	192 774	14 505	21.8	3.3
541330	Engineering services	992	2 131 163	827 824	192 774	14 505	21.8	3.3
54134	Drafting services	34	16 045	7 976	1 801	207	16.5	10.2
541340	Drafting services	34	16 045	7 976	1 801	207	16.5	10.2
54135	Building inspection services	22	D	D	D	b	D	D
541350	Building inspection services	22	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	49	39 936	18 689	4 165	417	28.7	3.5
541370	Surveying & mapping (except geophysical) services	49	39 936	18 689	4 165	417	28.7	3.5
54138	Testing laboratories	81	103 867	44 750	10 764	1 119	18.5	4.9
541380	Testing laboratories	81	103 867	44 750	10 764	1 119	18.5	4.9
5414	Specialized design services	380	279 983	63 500	14 654	1 832	27.1	4.0
54141	Interior design services	132	117 971	23 285	5 642	668	25.0	4.7
541410	Interior design services	132	117 971	23 285	5 642	668	25.0	4.7
54142	Industrial design services	41	D	D	D	c	D	D
541420	Industrial design services	41	D	D	D	c	D	D
54143	Graphic design services	191	129 133	28 999	6 360	821	29.2	3.5
541430	Graphic design services	191	129 133	28 999	6 360	821	29.2	3.5
5414301	Graphic design services (except commercial art & medical artists)	177	124 890	28 203	6 183	799	28.8	3.5
5414302	Commercial art	13	D	D	D	a	D	D
54149	Other specialized design services	16	D	D	D	c	D	D
541490	Other specialized design services	16	D	D	D	c	D	D
5415	Computer systems design & related services	1 086	1 932 928	665 119	157 229	11 446	15.3	9.6
54151	Computer systems design & related services	1 086	1 932 928	665 119	157 229	11 446	15.3	9.6
541511	Custom computer programming services	488	588 369	295 176	65 244	4 933	21.9	11.4
541512	Computer systems design services	475	1 233 377	323 498	75 308	5 813	11.2	7.7
5415121	Computer systems integrators	204	961 478	215 472	51 036	3 630	6.4	7.3
5415122	Computer systems consultants (except systems integrators)	271	271 899	108 026	24 272	2 183	28.1	9.0
541519	Other computer related services	104	73 485	26 029	6 061	499	31.0	13.7
5416	Management, scientific, & technical consulting services	1 189	907 815	340 346	73 743	7 340	28.1	12.0
54161	Management consulting services	897	662 188	249 967	54 468	5 358	26.9	12.9
541611	Administrative management & general management consulting service	379	343 736	135 191	30 744	2 919	20.7	11.5
541612	Human resources & executive search consulting services	225	124 734	53 281	11 175	1 056	39.1	13.0
5416121	Actuarial consulting	13	D	D	D	b	D	D
5416122	Executive placement services	116	68 034	28 788	5 862	599	44.3	10.9
5416123	Human resources & personnel management consulting	96	D	D	D	e	D	D
541613	Marketing consulting services	219	140 020	36 853	7 910	917	34.7	18.1
541614	Process, physical distribution, & logistics consulting services	38	40 175	19 579	3 495	383	16.5	7.3
541618	Other management consulting services	36	13 523	5 063	1 144	83	24.0	9.3
54162	Environmental consulting services	111	130 182	45 802	10 109	1 024	25.1	10.8
541620	Environmental consulting services	111	130 182	45 802	10 109	1 024	25.1	10.8
54169	Other scientific & technical consulting services	181	115 445	44 577	9 166	958	38.4	8.0
541690	Other scientific & technical consulting services	181	115 445	44 577	9 166	958	38.4	8.0
5417	Scientific research & development services	146	275 979	107 392	24 686	2 112	16.2	16.7
54171	R&D in the physical, engineering, & life sciences	136	260 076	100 610	23 094	1 759	16.3	17.7
541710	R&D in the physical, engineering, & life sciences	136	260 076	100 610	23 094	1 759	16.3	17.7
5417101	R&D in the physical & engineering sciences	95	131 150	52 645	11 875	893	18.1	13.3
5417102	Research & development in the life sciences	41	128 926	47 965	11 219	866	14.6	22.1
54172	Research & development in the social sciences & humanities	10	15 903	6 782	1 592	353	13.4	1.0
541720	R&D in the social sciences & humanities	10	15 903	6 782	1 592	353	13.4	1.0

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOS ANGELES–RIVERSIDE–ORANGE COUNTY, CA CMSA—Con.							
	Orange County, CA PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	578	780 256	241 886	54 834	8 966	25.9	7.3
54181	Advertising agencies	215	240 720	98 851	22 024	1 877	26.0	4.5
541810	Advertising agencies	215	240 720	98 851	22 024	1 877	26.0	4.5
54182	Public relations agencies	83	60 821	18 218	4 130	664	60.8	8.2
541820	Public relations agencies	83	60 821	18 218	4 130	664	60.8	8.2
54183	Media buying services	13	20 195	9 233	1 782	379	1.6	19.5
541830	Media buying services	13	20 195	9 233	1 782	379	1.6	19.5
54184	Media representatives	38	36 430	9 779	2 074	290	47.7	10.6
541840	Media representatives	38	36 430	9 779	2 074	290	47.7	10.6
5418401	Radio & television advertising representatives	6	16 739	2 574	522	54	69.8	14.8
5418402	Publishers' advertising representatives	32	19 691	7 205	1 552	236	28.9	7.0
54185	Display advertising	35	103 933	17 018	3 975	1 168	7.1	19.1
541850	Display advertising	35	103 933	17 018	3 975	1 168	7.1	19.1
5418501	Display advertising (except outdoor)	13	D	D	D	f	D	D
5418502	Outdoor advertising services	22	D	D	D	c	D	D
54186	Direct mail advertising	69	178 544	47 457	10 639	1 654	21.0	4.0
541860	Direct mail advertising	69	178 544	47 457	10 639	1 654	21.0	4.0
54187	Advertising material distribution services	8	11 469	4 570	1 121	2 065	19.2	1.5
541870	Advertising material distribution services	8	11 469	4 570	1 121	2 065	19.2	1.5
54189	Other services related to advertising	117	128 144	36 760	9 089	869	29.5	5.2
541890	Other services related to advertising	117	128 144	36 760	9 089	869	29.5	5.2
5418902	Advertising specialties goods distributor	54	85 133	14 358	3 150	310	33.0	5.4
5418903	Sign painting & lettering shop	42	17 318	5 856	1 272	255	28.2	10.0
5418909	All other advertising	18	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	342	193 837	56 012	12 352	2 639	31.0	14.1
54191	Marketing research & public opinion polling	56	60 655	17 721	3 877	806	29.1	14.9
541910	Marketing research & public opinion polling	56	60 655	17 721	3 877	806	29.1	14.9
54192	Photographic services	214	80 336	22 668	5 038	1 314	37.7	5.9
541921	Photographic studios, portrait	152	54 071	15 299	3 344	1 045	30.8	8.6
541922	Commercial photography	62	26 265	7 369	1 694	269	51.9	.5
54193	Translation & interpretation services	25	6 165	1 482	302	73	51.3	3.4
541930	Translation & interpretation services	25	6 165	1 482	302	73	51.3	3.4
54199	All other professional, scientific, & technical services	47	46 681	14 141	3 135	446	19.2	28.4
541990	All other professional, scientific, & technical services	47	46 681	14 141	3 135	446	19.2	28.4
	Riverside–San Bernardino, CA PMSA							
54	**Professional, scientific, & technical services**	**3 124**	**1 648 767**	**537 152**	**119 923**	**17 060**	**34.2**	**13.4**
541	Professional, scientific, & technical services	3 124	1 648 767	537 152	119 923	17 060	34.2	13.4
5411	Legal services	886	390 563	133 965	29 941	3 476	30.9	8.1
54111	Offices of lawyers	863	385 874	132 547	29 608	3 406	30.8	8.1
541110	Offices of lawyers	863	385 874	132 547	29 608	3 406	30.8	8.1
5411101	Offices of lawyers (except legal aid societies)	863	385 874	132 547	29 608	3 406	30.8	8.1
54119	Other legal services	23	4 689	1 418	333	70	41.1	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	675	202 150	74 498	18 056	3 781	36.2	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	675	202 150	74 498	18 056	3 781	36.2	9.6
541211	Offices of certified public accountants	277	120 424	46 584	10 593	1 397	33.6	8.8
541213	Tax return preparation services	149	24 170	7 436	2 645	1 181	48.6	5.2
541219	Other accounting services	240	42 953	15 446	3 610	1 008	47.9	15.3
5413	Architectural, engineering, & related services	561	484 320	165 323	36 580	4 061	30.6	8.8
54131	Architectural services	82	53 701	18 334	3 772	417	34.5	2.0
541310	Architectural services	82	53 701	18 334	3 772	417	34.5	2.0
54133	Engineering services	355	376 898	125 573	27 960	2 921	30.4	10.2
541330	Engineering services	355	376 898	125 573	27 960	2 921	30.4	10.2
54134	Drafting services	11	D	D	D	b	D	D
541340	Drafting services	11	D	D	D	b	D	D
54135	Building inspection services	19	6 180	3 216	673	84	18.6	15.7
541350	Building inspection services	19	6 180	3 216	673	84	18.6	15.7
54137	Surveying & mapping (except geophysical) services	55	11 903	4 491	936	175	59.0	7.8
541370	Surveying & mapping (except geophysical) services	55	11 903	4 491	936	175	59.0	7.8
54138	Testing laboratories	36	30 693	12 392	2 973	412	17.6	2.9
541380	Testing laboratories	36	30 693	12 392	2 973	412	17.6	2.9
5414	Specialized design services	97	60 256	7 979	1 667	314	54.5	2.4
54141	Interior design services	47	40 630	4 358	902	168	51.3	1.1
541410	Interior design services	47	40 630	4 358	902	168	51.3	1.1
54143	Graphic design services	39	12 989	2 377	469	103	76.0	7.1
541430	Graphic design services	39	12 989	2 377	469	103	76.0	7.1
5414301	Graphic design services (except commercial art & medical artists)	33	11 941	2 236	437	93	73.9	7.7
54149	Other specialized design services	8	D	D	D	b	D	D
541490	Other specialized design services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOS ANGELES–RIVERSIDE–ORANGE COUNTY, CA CMSA—Con.							
	Riverside–San Bernardino, CA PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	235	140 275	49 155	10 963	1 228	48.6	26.1
54151	Computer systems design & related services	235	140 275	49 155	10 963	1 228	48.6	26.1
541511	Custom computer programming services	101	46 958	21 763	4 826	436	74.4	5.4
541512	Computer systems design services	102	51 285	13 033	2 494	362	49.8	9.6
5415121	Computer systems integrators	37	34 954	7 475	1 593	217	41.2	8.3
5415122	Computer systems consultants (except systems integrators)	65	16 331	5 558	901	145	68.4	12.2
541519	Other computer related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	324	203 939	64 739	13 881	2 171	28.4	38.7
54161	Management consulting services	223	150 963	46 683	9 463	1 555	27.0	46.2
541611	Administrative management & general management consulting service	104	95 816	31 432	6 601	1 064	16.9	68.9
541612	Human resources & executive search consulting services	31	10 344	4 455	891	104	38.1	2.3
5416122	Executive placement services	18	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	12	D	D	D	b	D	D
541613	Marketing consulting services	62	20 719	5 126	832	116	73.8	17.0
541614	Process, physical distribution, & logistics consulting services	17	22 874	5 146	1 055	206	18.3	.2
54162	Environmental consulting services	41	20 283	8 425	2 168	275	28.1	10.9
541620	Environmental consulting services	41	20 283	8 425	2 168	275	28.1	10.9
54169	Other scientific & technical consulting services	60	32 693	9 631	2 250	341	35.1	21.0
541690	Other scientific & technical consulting services	60	32 693	9 631	2 250	341	35.1	21.0
5417	Scientific research & development services	28	10 413	3 477	659	102	58.1	15.8
5418	Advertising & related services	160	117 666	26 673	5 723	1 137	39.7	6.9
54181	Advertising agencies	40	16 552	5 804	1 374	135	42.7	1.2
541810	Advertising agencies	40	16 552	5 804	1 374	135	42.7	1.2
54182	Public relations agencies	20	6 798	2 543	530	123	36.4	17.0
541820	Public relations agencies	20	6 798	2 543	530	123	36.4	17.0
54185	Display advertising	12	21 509	5 026	983	244	27.4	1.8
541850	Display advertising	12	21 509	5 026	983	244	27.4	1.8
5418502	Outdoor advertising services	10	D	D	D	c	D	D
54186	Direct mail advertising	14	32 777	6 537	1 141	249	46.6	3.3
541860	Direct mail advertising	14	32 777	6 537	1 141	249	46.6	3.3
54189	Other services related to advertising	54	D	D	D	c	D	D
541890	Other services related to advertising	54	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	19	15 751	789	179	41	63.7	–
5418903	Sign painting & lettering shop	28	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	158	39 185	11 343	2 453	790	28.1	3.1
54192	Photographic services	121	24 102	7 055	1 516	530	27.9	3.3
541921	Photographic studios, portrait	103	20 249	6 210	1 364	496	22.3	2.8
541922	Commercial photography	18	3 853	845	152	34	57.3	5.6
54199	All other professional, scientific, & technical services	25	10 940	2 410	452	113	25.5	–
541990	All other professional, scientific, & technical services	25	10 940	2 410	452	113	25.5	–
	Ventura, CA PMSA							
54	**Professional, scientific, & technical services**	**1 597**	**1 229 275**	**464 875**	**107 486**	**10 829**	**25.9**	**13.6**
541	Professional, scientific, & technical services	1 597	1 229 275	464 875	107 486	10 829	25.9	13.6
5411	Legal services	368	171 719	64 414	13 091	1 449	30.4	5.8
54111	Offices of lawyers	356	167 703	62 706	12 692	1 396	31.0	5.9
541110	Offices of lawyers	356	167 703	62 706	12 692	1 396	31.0	5.9
5411101	Offices of lawyers (except legal aid societies)	356	167 703	62 706	12 692	1 396	31.0	5.9
54119	Other legal services	12	4 016	1 708	399	53	7.3	–
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	287	77 915	26 033	5 959	1 211	51.1	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	287	77 915	26 033	5 959	1 211	51.1	7.6
541211	Offices of certified public accountants	144	42 686	14 313	3 153	467	51.4	6.9
541213	Tax return preparation services	46	11 105	2 525	822	302	75.8	3.3
541219	Other accounting services	91	13 638	5 116	963	227	69.4	11.8
5413	Architectural, engineering, & related services	278	296 748	121 679	26 868	2 848	31.6	6.5
54131	Architectural services	35	20 646	8 658	1 780	181	37.1	7.1
541310	Architectural services	35	20 646	8 658	1 780	181	37.1	7.1
54133	Engineering services	205	221 701	89 987	19 718	1 955	36.0	6.5
541330	Engineering services	205	221 701	89 987	19 718	1 955	36.0	6.5
54137	Surveying & mapping (except geophysical) services	13	29 895	14 535	3 127	434	3.2	.7
541370	Surveying & mapping (except geophysical) services	13	29 895	14 535	3 127	434	3.2	.7
54138	Testing laboratories	18	20 828	7 162	1 880	247	18.3	15.4
541380	Testing laboratories	18	20 828	7 162	1 880	247	18.3	15.4
5414	Specialized design services	58	41 003	14 543	3 614	357	19.8	4.7
54141	Interior design services	16	12 313	2 981	689	116	11.8	12.6
541410	Interior design services	16	12 313	2 981	689	116	11.8	12.6
54142	Industrial design services	6	17 077	8 690	2 291	142	–	–
541420	Industrial design services	6	17 077	8 690	2 291	142	–	–
54143	Graphic design services	36	11 613	2 872	634	99	57.4	3.2
541430	Graphic design services	36	11 613	2 872	634	99	57.4	3.2
5414301	Graphic design services (except commercial art & medical artists)	29	10 199	2 257	490	79	63.4	2.9

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	LOS ANGELES–RIVERSIDE–ORANGE COUNTY, CA CMSA—Con.							
	Ventura, CA PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	212	278 764	99 502	22 665	1 726	19.1	8.9
54151	Computer systems design & related services	212	278 764	99 502	22 665	1 726	19.1	8.9
541511	Custom computer programming services	96	136 032	51 298	11 372	860	10.2	8.9
541512	Computer systems design services	92	115 727	40 248	9 504	650	26.3	10.5
5415121	Computer systems integrators	30	79 002	24 977	6 111	419	20.6	11.7
5415122	Computer systems consultants (except systems integrators)	62	36 725	15 271	3 393	231	38.6	7.9
541519	Other computer related services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	203	89 513	35 503	7 653	730	31.8	15.7
54161	Management consulting services	140	47 912	20 187	3 929	427	39.8	12.3
541611	Administrative management & general management consulting service	49	15 092	5 497	1 103	145	45.9	8.3
541612	Human resources & executive search consulting services	35	13 817	7 302	1 487	135	38.0	11.7
5416122	Executive placement services	19	D	D	D	c	D	D
541613	Marketing consulting services	34	9 589	3 431	658	79	55.5	11.0
541618	Other management consulting services	10	3 609	1 642	230	24	15.2	54.6
54162	Environmental consulting services	24	14 974	5 273	1 226	109	37.9	42.3
541620	Environmental consulting services	24	14 974	5 273	1 226	109	37.9	42.3
54169	Other scientific & technical consulting services	39	26 627	10 043	2 498	194	14.0	6.6
541690	Other scientific & technical consulting services	39	26 627	10 043	2 498	194	14.0	6.6
5417	Scientific research & development services	44	137 744	70 125	19 881	1 155	5.1	59.6
54171	R&D in the physical, engineering, & life sciences	41	135 265	69 373	19 722	1 126	4.7	59.7
541710	R&D in the physical, engineering, & life sciences	41	135 265	69 373	19 722	1 126	4.7	59.7
5417101	R&D in the physical & engineering sciences	28	118 413	63 076	17 338	1 014	4.1	60.6
5417102	Research & development in the life sciences	13	16 852	6 297	2 384	112	8.8	53.7
5418	Advertising & related services	85	102 490	21 866	5 314	870	23.9	5.6
54181	Advertising agencies	32	13 958	6 086	1 635	139	16.0	4.6
541810	Advertising agencies	32	13 958	6 086	1 635	139	16.0	4.6
54182	Public relations agencies	11	7 010	3 043	438	42	18.0	18.8
541820	Public relations agencies	11	7 010	3 043	438	42	18.0	18.8
54186	Direct mail advertising	9	49 566	4 938	1 298	277	22.4	2.7
541860	Direct mail advertising	9	49 566	4 938	1 298	277	22.4	2.7
54189	Other services related to advertising	21	D	D	D	e	D	D
541890	Other services related to advertising	21	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	11	21 276	4 181	916	174	24.5	3.7
5419	Other professional, scientific, & technical services	62	33 379	11 210	2 441	483	34.7	10.7
54192	Photographic services	43	18 837	6 864	1 518	304	38.5	15.3
541921	Photographic studios, portrait	30	7 779	2 721	838	218	29.2	34.4
541922	Commercial photography	13	11 058	4 143	680	86	45.0	1.9
54193	Translation & interpretation services	6	3 754	1 494	350	62	4.9	–
541930	Translation & interpretation services	6	3 754	1 494	350	62	4.9	–
	MERCED, CA MSA							
54	**Professional, scientific, & technical services**	**138**	**41 038**	**15 813**	**3 624**	**668**	**38.9**	**11.2**
541	Professional, scientific, & technical services	138	41 038	15 813	3 624	668	38.9	11.2
5411	Legal services	52	18 755	6 970	1 572	243	22.4	8.5
54111	Offices of lawyers	47	D	D	D	c	D	D
541110	Offices of lawyers	47	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	47	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	8 444	3 258	784	192	58.1	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	8 444	3 258	784	192	58.1	1.3
541211	Offices of certified public accountants	21	6 285	2 528	542	94	61.7	.2
541213	Tax return preparation services	10	991	338	130	65	46.1	–
5413	Architectural, engineering, & related services	10	6 446	3 104	695	106	51.6	33.6
5418	Advertising & related services	9	D	D	D	b	D	D
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MODESTO, CA MSA							
54	**Professional, scientific, & technical services**	**478**	**232 534**	**81 316**	**17 952**	**2 974**	**40.8**	**6.9**
541	Professional, scientific, & technical services	478	232 534	81 316	17 952	2 974	40.8	6.9
5411	Legal services	154	73 276	25 569	5 524	721	39.6	3.5
54111	Offices of lawyers	149	72 494	25 308	5 472	704	39.9	2.8
541110	Offices of lawyers	149	72 494	25 308	5 472	704	39.9	2.8
5411101	Offices of lawyers (except legal aid societies)	149	72 494	25 308	5 472	704	39.9	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	119	54 341	21 420	5 209	947	31.5	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	119	54 341	21 420	5 209	947	31.5	4.1
541211	Offices of certified public accountants	63	26 231	8 943	2 227	347	50.0	1.3
541213	Tax return preparation services	15	3 284	1 258	480	175	24.5	19.0
541219	Other accounting services	36	D	D	D	e	D	D
5413	Architectural, engineering, & related services	81	65 400	23 589	4 840	684	50.2	11.8
54131	Architectural services	21	8 470	3 077	669	90	63.1	1.9
541310	Architectural services	21	8 470	3 077	669	90	63.1	1.9
54133	Engineering services	38	42 631	14 343	2 865	352	57.4	15.5
541330	Engineering services	38	42 631	14 343	2 865	352	57.4	15.5
54134	Drafting services	4	1 817	678	151	29	5.7	–
541340	Drafting services	4	1 817	678	151	29	5.7	–
54138	Testing laboratories	11	11 392	5 059	1 111	195	20.6	8.4
541380	Testing laboratories	11	11 392	5 059	1 111	195	20.6	8.4
5414	Specialized design services	20	8 416	1 575	365	54	60.4	6.7
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
54143	Graphic design services	9	2 545	507	108	25	66.0	–
541430	Graphic design services	9	2 545	507	108	25	66.0	–
5415	Computer systems design & related services	17	8 193	2 365	474	70	25.5	17.6
54151	Computer systems design & related services	17	8 193	2 365	474	70	25.5	17.6
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	32	7 076	2 625	629	85	49.2	1.6
54161	Management consulting services	23	4 073	1 545	355	55	52.7	2.7
5418	Advertising & related services	23	7 266	2 089	397	282	20.2	6.4
5419	Other professional, scientific, & technical services	24	5 196	1 294	314	109	24.3	16.3
54192	Photographic services	21	4 472	1 206	294	104	17.4	19.0
541921	Photographic studios, portrait	20	D	D	D	c	D	D
	REDDING, CA MSA							
54	**Professional, scientific, & technical services**	**304**	**126 977**	**51 571**	**11 621**	**1 636**	**36.6**	**4.8**
541	Professional, scientific, & technical services	304	126 977	51 571	11 621	1 636	36.6	4.8
5411	Legal services	110	45 365	16 354	3 528	449	32.6	3.3
54111	Offices of lawyers	105	43 284	15 517	3 304	417	34.1	1.0
541110	Offices of lawyers	105	43 284	15 517	3 304	417	34.1	1.0
5411101	Offices of lawyers (except legal aid societies)	105	43 284	15 517	3 304	417	34.1	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	83	17 413	6 678	1 579	316	48.1	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	83	17 413	6 678	1 579	316	48.1	10.0
541211	Offices of certified public accountants	38	10 961	4 415	1 016	152	44.7	6.2
541213	Tax return preparation services	15	1 807	508	135	53	48.9	2.2
541219	Other accounting services	29	D	D	D	c	D	D
5413	Architectural, engineering, & related services	56	43 640	21 601	4 977	577	32.7	3.2
54133	Engineering services	37	32 974	17 214	4 167	389	35.6	3.4
541330	Engineering services	37	32 974	17 214	4 167	389	35.6	3.4
54138	Testing laboratories	6	6 885	2 641	485	134	11.9	.8
541380	Testing laboratories	6	6 885	2 641	485	134	11.9	.8
5415	Computer systems design & related services	14	7 484	2 919	670	94	20.3	16.1
54151	Computer systems design & related services	14	7 484	2 919	670	94	20.3	16.1
5416	Management, scientific, & technical consulting services	20	7 684	2 748	610	86	52.8	.7
54169	Other scientific & technical consulting services	4	3 829	1 453	266	23	20.1	–
541690	Other scientific & technical consulting services	4	3 829	1 453	266	23	20.1	–
5418	Advertising & related services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SACRAMENTO–YOLO, CA CMSA							
54	**Professional, scientific, & technical services**	**3 750**	**2 973 471**	**1 121 910**	**250 629**	**27 466**	**22.8**	**7.1**
541	Professional, scientific, & technical services	3 750	2 973 471	1 121 910	250 629	27 466	22.8	7.1
5411	Legal services	1 228	745 358	271 722	60 369	6 238	22.7	7.5
54111	Offices of lawyers	1 154	D	D	D	i	D	D
541110	Offices of lawyers	1 154	D	D	D	i	D	D
5411101	Offices of lawyers (except legal aid societies)	1 154	D	D	D	i	D	D
54119	Other legal services	74	D	D	D	f	D	D
541191	Title abstract & settlement offices	51	D	D	D	e	D	D
541199	All other legal services	23	35 603	4 292	994	185	3.0	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	596	224 335	83 349	19 550	3 225	30.5	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	596	224 335	83 349	19 550	3 225	30.5	6.5
541211	Offices of certified public accountants	332	168 522	63 035	14 023	1 720	30.2	4.2
541213	Tax return preparation services	97	14 908	5 436	1 927	728	32.7	11.5
541219	Other accounting services	156	23 556	7 722	1 818	448	52.8	24.1
5413	Architectural, engineering, & related services	609	824 098	321 952	72 880	6 897	22.7	5.1
54131	Architectural services	119	D	D	D	g	D	D
541310	Architectural services	119	D	D	D	g	D	D
54133	Engineering services	380	634 005	249 095	56 766	5 170	23.3	5.1
541330	Engineering services	380	634 005	249 095	56 766	5 170	23.3	5.1
54134	Drafting services	15	D	D	D	b	D	D
541340	Drafting services	15	D	D	D	b	D	D
54135	Building inspection services	20	5 300	1 975	308	72	38.4	6.7
541350	Building inspection services	20	5 300	1 975	308	72	38.4	6.7
54137	Surveying & mapping (except geophysical) services	35	10 958	4 572	964	137	41.9	1.4
541370	Surveying & mapping (except geophysical) services	35	10 958	4 572	964	137	41.9	1.4
54138	Testing laboratories	38	48 092	18 849	4 175	477	19.7	9.2
541380	Testing laboratories	38	48 092	18 849	4 175	477	19.7	9.2
5414	Specialized design services	110	D	D	D	e	D	D
54141	Interior design services	38	15 274	2 689	544	123	55.0	9.5
541410	Interior design services	38	15 274	2 689	544	123	55.0	9.5
54143	Graphic design services	67	24 055	5 483	1 178	190	39.5	3.7
541430	Graphic design services	67	24 055	5 483	1 178	190	39.5	3.7
5414301	Graphic design services (except commercial art & medical artists)	59	22 956	5 193	1 133	179	40.2	3.9
5415	Computer systems design & related services	339	492 853	212 544	46 968	3 788	13.3	7.4
54151	Computer systems design & related services	339	492 853	212 544	46 968	3 788	13.3	7.4
541511	Custom computer programming services	144	D	D	D	g	D	D
541512	Computer systems design services	155	D	D	D	g	D	D
5415121	Computer systems integrators	62	159 343	48 425	11 023	919	7.4	11.8
5415122	Computer systems consultants (except systems integrators)	93	D	D	D	f	D	D
541519	Other computer related services	33	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	441	266 386	115 652	24 506	2 992	30.1	9.2
54161	Management consulting services	298	174 569	77 338	16 086	2 128	29.7	10.7
541611	Administrative management & general management consulting service	158	89 129	46 284	9 429	1 051	15.9	11.5
541612	Human resources & executive search consulting services	50	23 776	12 010	2 448	362	51.2	12.5
5416122	Executive placement services	20	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	28	10 321	5 718	964	111	34.5	9.3
541613	Marketing consulting services	56	23 797	6 443	1 300	258	71.4	10.7
541614	Process, physical distribution, & logistics consulting services	19	21 417	6 997	1 550	243	8.8	13.5
541618	Other management consulting services	15	16 450	5 604	1 359	214	40.4	.4
54162	Environmental consulting services	65	57 319	24 068	5 477	572	25.0	7.0
541620	Environmental consulting services	65	57 319	24 068	5 477	572	25.0	7.0
54169	Other scientific & technical consulting services	78	34 498	14 246	2 943	292	40.8	5.5
541690	Other scientific & technical consulting services	78	34 498	14 246	2 943	292	40.8	5.5
5417	Scientific research & development services	53	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	40	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	40	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	23	49 564	15 986	3 276	325	21.9	5.2
5417102	Research & development in the life sciences	17	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	13	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	13	D	D	D	c	D	D
5418	Advertising & related services	246	199 103	63 928	15 097	2 368	26.6	11.8
54181	Advertising agencies	48	D	D	D	c	D	D
541810	Advertising agencies	48	D	D	D	c	D	D
54182	Public relations agencies	115	D	D	D	e	D	D
541820	Public relations agencies	115	D	D	D	e	D	D
54184	Media representatives	12	18 179	4 815	1 049	179	13.4	69.3
541840	Media representatives	12	18 179	4 815	1 049	179	13.4	69.3
5418402	Publishers' advertising representatives	9	17 747	4 669	1 029	173	13.2	71.0
54185	Display advertising	7	D	D	D	c	D	D
541850	Display advertising	7	D	D	D	c	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54186	Direct mail advertising	20	D	D	D	e	D	D
541860	Direct mail advertising	20	D	D	D	e	D	D
54189	Other services related to advertising	31	D	D	D	f	D	D
541890	Other services related to advertising	31	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	17	D	D	D	b	D	D
5418903	Sign painting & lettering shop	11	2 219	477	101	29	75.8	2.6
5418909	All other advertising	3	D	D	D	f	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SACRAMENTO–YOLO, CA CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	128	D	D	D	f	D	D
54191	Marketing research & public opinion polling	20	10 058	3 206	754	394	48.6	7.6
541910	Marketing research & public opinion polling	20	10 058	3 206	754	394	48.6	7.6
54192	Photographic services	84	D	D	D	e	D	D
541921	Photographic studios, portrait	74	D	D	D	e	D	D
541922	Commercial photography	10	3 028	521	97	33	66.6	7.0
54199	All other professional, scientific, & technical services	20	6 819	1 222	304	59	12.7	13.8
541990	All other professional, scientific, & technical services	20	6 819	1 222	304	59	12.7	13.8
	Sacramento, CA PMSA							
54	**Professional, scientific, & technical services**	**3 519**	**2 769 387**	**1 062 470**	**238 105**	**25 925**	**23.1**	**6.7**
541	Professional, scientific, & technical services	3 519	2 769 387	1 062 470	238 105	25 925	23.1	6.7
5411	Legal services	1 183	733 494	268 060	59 594	6 096	22.5	7.6
54111	Offices of lawyers	1 112	662 872	247 786	54 864	5 487	24.7	6.4
541110	Offices of lawyers	1 112	662 872	247 786	54 864	5 487	24.7	6.4
5411101	Offices of lawyers (except legal aid societies)	1 112	662 872	247 786	54 864	5 487	24.7	6.4
54119	Other legal services	71	70 622	20 274	4 730	609	1.6	18.5
541191	Title abstract & settlement offices	48	35 019	15 982	3 736	424	.3	24.8
541199	All other legal services	23	35 603	4 292	994	185	3.0	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	557	214 801	80 195	18 831	3 077	29.7	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	557	214 801	80 195	18 831	3 077	29.7	6.5
541211	Offices of certified public accountants	311	161 396	60 648	13 504	1 634	29.6	3.9
541213	Tax return preparation services	90	14 228	5 277	1 879	701	33.4	12.1
541219	Other accounting services	145	21 828	7 114	1 666	413	51.6	26.1
5413	Architectural, engineering, & related services	551	775 584	300 710	68 403	6 386	21.9	5.4
54131	Architectural services	108	120 069	45 197	10 175	964	17.5	3.9
541310	Architectural services	108	120 069	45 197	10 175	964	17.5	3.9
54133	Engineering services	347	606 033	235 795	54 042	4 882	22.2	5.3
541330	Engineering services	347	606 033	235 795	54 042	4 882	22.2	5.3
54134	Drafting services	13	D	D	D	b	D	D
541340	Drafting services	13	D	D	D	b	D	D
54135	Building inspection services	19	D	D	D	b	D	D
541350	Building inspection services	19	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	32	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	32	D	D	D	c	D	D
54138	Testing laboratories	30	31 983	12 769	2 801	320	20.9	13.9
541380	Testing laboratories	30	31 983	12 769	2 801	320	20.9	13.9
5414	Specialized design services	104	40 418	8 125	1 689	308	47.1	5.7
54141	Interior design services	37	D	D	D	c	D	D
541410	Interior design services	37	D	D	D	c	D	D
54143	Graphic design services	62	D	D	D	c	D	D
541430	Graphic design services	62	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	55	D	D	D	c	D	D
5415	Computer systems design & related services	324	462 466	204 643	45 271	3 640	13.8	4.8
54151	Computer systems design & related services	324	462 466	204 643	45 271	3 640	13.8	4.8
541511	Custom computer programming services	141	180 021	100 263	21 890	1 518	17.1	3.7
541512	Computer systems design services	146	235 526	93 589	20 074	1 810	11.9	6.4
5415121	Computer systems integrators	59	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	87	D	D	D	f	D	D
541519	Other computer related services	31	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	406	250 925	109 910	23 330	2 822	30.0	9.0
54161	Management consulting services	280	167 420	75 093	15 677	2 049	29.7	10.9
541611	Administrative management & general management consulting service	150	D	D	D	g	D	D
541612	Human resources & executive search consulting services	47	22 238	11 013	2 283	345	50.7	13.4
5416122	Executive placement services	19	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	26	D	D	D	c	D	D
541613	Marketing consulting services	53	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	17	D	D	D	c	D	D
541618	Other management consulting services	13	D	D	D	c	D	D
54162	Environmental consulting services	53	50 536	21 250	4 849	506	23.8	4.8
541620	Environmental consulting services	53	50 536	21 250	4 849	506	23.8	4.8
54169	Other scientific & technical consulting services	73	32 969	13 567	2 804	267	40.9	5.7
541690	Other scientific & technical consulting services	73	32 969	13 567	2 804	267	40.9	5.7
5417	Scientific research & development services	42	79 595	22 267	4 739	542	22.1	3.1
54171	R&D in the physical, engineering, & life sciences	30	54 166	17 727	3 664	407	29.2	4.2
541710	R&D in the physical, engineering, & life sciences	30	54 166	17 727	3 664	407	29.2	4.2
5417101	R&D in the physical & engineering sciences	21	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	12	25 429	4 540	1 075	135	7.0	.9
541720	R&D in the social sciences & humanities	12	25 429	4 540	1 075	135	7.0	.9

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	SACRAMENTO–YOLO, CA CMSA—Con.							
	Sacramento, CA PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	233	174 439	58 432	13 841	2 222	29.8	13.1
54181	Advertising agencies	46	D	D	D	c	D	D
541810	Advertising agencies	46	D	D	D	c	D	D
54182	Public relations agencies	112	69 880	27 595	6 793	459	29.7	7.4
541820	Public relations agencies	112	69 880	27 595	6 793	459	29.7	7.4
54184	Media representatives	10	D	D	D	c	D	D
541840	Media representatives	10	D	D	D	c	D	D
5418402	Publishers' advertising representatives	7	D	D	D	c	D	D
54186	Direct mail advertising	17	28 310	6 353	1 518	367	26.7	7.4
541860	Direct mail advertising	17	28 310	6 353	1 518	367	26.7	7.4
54189	Other services related to advertising	29	D	D	D	f	D	D
541890	Other services related to advertising	29	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	16	D	D	D	b	D	D
5418903	Sign painting & lettering shop	10	D	D	D	b	D	D
5418909	All other advertising	3	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	119	37 665	10 128	2 407	832	36.8	7.3
54191	Marketing research & public opinion polling	19	D	D	D	e	D	D
541910	Marketing research & public opinion polling	19	D	D	D	e	D	D
54192	Photographic services	78	D	D	D	e	D	D
541921	Photographic studios, portrait	68	D	D	D	e	D	D
541922	Commercial photography	10	3 028	521	97	33	66.6	7.0
54199	All other professional, scientific, & technical services	19	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	19	D	D	D	b	D	D
	Yolo, CA PMSA							
54	**Professional, scientific, & technical services**	**231**	**204 084**	**59 440**	**12 524**	**1 541**	**17.6**	**11.7**
541	Professional, scientific, & technical services	231	204 084	59 440	12 524	1 541	17.6	11.7
5411	Legal services	45	11 864	3 662	775	142	33.6	.9
54111	Offices of lawyers	42	D	D	D	c	D	D
541110	Offices of lawyers	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	9 534	3 154	719	148	47.1	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	9 534	3 154	719	148	47.1	7.4
541211	Offices of certified public accountants	21	7 126	2 387	519	86	44.9	9.9
541219	Other accounting services	11	1 728	608	152	35	67.4	–
5413	Architectural, engineering, & related services	58	48 514	21 242	4 477	511	35.5	.2
54133	Engineering services	33	27 972	13 300	2 724	288	46.6	.2
541330	Engineering services	33	27 972	13 300	2 724	288	46.6	.2
54138	Testing laboratories	8	16 109	6 080	1 374	157	17.4	–
541380	Testing laboratories	8	16 109	6 080	1 374	157	17.4	–
5415	Computer systems design & related services	15	30 387	7 901	1 697	148	4.5	46.7
54151	Computer systems design & related services	15	30 387	7 901	1 697	148	4.5	46.7
541511	Custom computer programming services	3	D	D	D	b	D	D
541512	Computer systems design services	9	D	D	D	b	D	D
5415121	Computer systems integrators	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	35	15 461	5 742	1 176	170	31.9	13.1
54161	Management consulting services	18	7 149	2 245	409	79	29.1	6.4
54162	Environmental consulting services	12	6 783	2 818	628	66	33.5	23.1
541620	Environmental consulting services	12	6 783	2 818	628	66	33.5	23.1
5417	Scientific research & development services	11	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
5417102	Research & development in the life sciences	8	D	D	D	c	D	D
5418	Advertising & related services	13	24 664	5 496	1 256	146	4.0	2.4
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SALINAS, CA MSA							
54	**Professional, scientific, & technical services**	**694**	**293 127**	**109 188**	**25 041**	**2 998**	**42.8**	**8.4**
541	Professional, scientific, & technical services	694	293 127	109 188	25 041	2 998	42.8	8.4
5411	Legal services	211	85 941	30 425	6 731	785	37.6	2.2
54111	Offices of lawyers	206	84 686	30 099	6 665	767	37.9	1.5
541110	Offices of lawyers	206	84 686	30 099	6 665	767	37.9	1.5
5411101	Offices of lawyers (except legal aid societies)	206	84 686	30 099	6 665	767	37.9	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	128	41 723	18 716	4 324	704	36.4	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	128	41 723	18 716	4 324	704	36.4	12.8
541211	Offices of certified public accountants	72	31 124	15 171	3 327	366	35.8	8.6
541213	Tax return preparation services	30	6 620	2 110	718	252	22.4	24.8
541219	Other accounting services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	105	44 985	18 660	4 167	466	59.5	7.3
54131	Architectural services	31	12 965	4 038	1 062	142	66.5	11.1
541310	Architectural services	31	12 965	4 038	1 062	142	66.5	11.1
54133	Engineering services	56	27 102	12 397	2 557	276	62.5	4.8
541330	Engineering services	56	27 102	12 397	2 557	276	62.5	4.8
5414	Specialized design services	21	7 100	1 432	294	56	78.5	20.9
54141	Interior design services	9	3 118	618	133	26	70.1	28.4
541410	Interior design services	9	3 118	618	133	26	70.1	28.4
54143	Graphic design services	12	3 982	814	161	30	85.0	15.0
541430	Graphic design services	12	3 982	814	161	30	85.0	15.0
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	59	48 300	19 474	4 748	385	29.7	19.1
54151	Computer systems design & related services	59	48 300	19 474	4 748	385	29.7	19.1
541511	Custom computer programming services	30	24 872	10 753	2 864	216	37.6	18.4
541512	Computer systems design services	25	22 587	8 258	1 863	164	20.6	20.6
5415121	Computer systems integrators	11	18 818	6 722	1 630	142	14.6	21.8
5416	Management, scientific, & technical consulting services	93	27 489	8 622	1 685	254	57.7	6.2
54161	Management consulting services	74	20 466	7 328	1 384	223	56.0	7.4
541611	Administrative management & general management consulting service	37	9 237	4 781	946	172	46.6	12.8
541613	Marketing consulting services	21	7 917	1 429	317	27	53.2	4.2
54169	Other scientific & technical consulting services	12	5 124	938	225	14	51.7	1.0
541690	Other scientific & technical consulting services	12	5 124	938	225	14	51.7	1.0
5417	Scientific research & development services	12	9 665	4 341	1 379	63	27.8	1.3
5418	Advertising & related services	27	12 438	3 821	892	116	55.1	4.6
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	38	15 486	3 697	821	169	38.7	6.3
54192	Photographic services	23	5 950	1 269	279	77	30.9	2.4
541921	Photographic studios, portrait	19	4 770	1 007	214	67	32.5	2.9
54193	Translation & interpretation services	3	2 916	599	133	19	D	–
541930	Translation & interpretation services	3	2 916	599	133	19	D	–
54199	All other professional, scientific, & technical services	6	3 406	1 103	238	45	18.6	–
541990	All other professional, scientific, & technical services	6	3 406	1 103	238	45	18.6	–
	SAN DIEGO, CA MSA							
54	**Professional, scientific, & technical services**	**7 144**	**7 072 266**	**2 725 658**	**614 328**	**59 761**	**20.9**	**10.3**
541	Professional, scientific, & technical services	7 144	7 072 266	2 725 658	614 328	59 761	20.9	10.3
5411	Legal services	1 968	1 423 755	520 177	113 608	10 186	23.0	16.6
54111	Offices of lawyers	1 927	1 394 935	508 216	110 732	9 711	23.3	16.6
541110	Offices of lawyers	1 927	1 394 935	508 216	110 732	9 711	23.3	16.6
5411101	Offices of lawyers (except legal aid societies)	1 927	1 394 935	508 216	110 732	9 711	23.3	16.6
54119	Other legal services	41	28 820	11 961	2 876	475	9.8	16.6
541191	Title abstract & settlement offices	19	12 165	5 494	1 337	187	8.4	6.8
541199	All other legal services	22	16 655	6 467	1 539	288	10.7	23.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 066	421 416	161 123	36 721	6 847	33.7	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 066	421 416	161 123	36 721	6 847	33.7	8.2
541211	Offices of certified public accountants	550	283 833	103 796	22 543	3 231	33.0	6.5
541213	Tax return preparation services	185	30 056	8 529	2 888	1 320	52.3	5.6
541214	Payroll services	23	50 843	29 286	6 694	1 314	2.6	6.7
541219	Other accounting services	308	56 684	19 512	4 596	982	55.0	19.5
5413	Architectural, engineering, & related services	1 221	1 304 187	558 851	122 741	11 470	26.9	8.3
54131	Architectural services	255	212 355	82 404	16 198	1 584	28.5	2.6
541310	Architectural services	255	212 355	82 404	16 198	1 584	28.5	2.6
54133	Engineering services	804	991 510	435 866	98 139	8 828	26.6	9.1
541330	Engineering services	804	991 510	435 866	98 139	8 828	26.6	9.1
54134	Drafting services	23	9 370	3 632	693	151	16.4	4.0
541340	Drafting services	23	9 370	3 632	693	151	16.4	4.0
54135	Building inspection services	32	15 963	6 444	1 262	187	39.7	8.6
541350	Building inspection services	32	15 963	6 444	1 262	187	39.7	8.6
54137	Surveying & mapping (except geophysical) services	43	26 152	11 144	2 397	251	18.5	5.4
541370	Surveying & mapping (except geophysical) services	43	26 152	11 144	2 397	251	18.5	5.4
54138	Testing laboratories	57	47 778	18 963	3 972	456	25.5	20.0
541380	Testing laboratories	57	47 778	18 963	3 972	456	25.5	20.0

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	SAN DIEGO, CA MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	291	145 609	34 396	8 079	1 165	35.4	9.2
54141	Interior design services	110	67 618	12 864	2 980	446	36.3	6.8
541410	Interior design services	110	67 618	12 864	2 980	446	36.3	6.8
54142	Industrial design services	16	7 445	2 694	676	87	20.4	15.8
541420	Industrial design services	16	7 445	2 694	676	87	20.4	15.8
54143	Graphic design services	154	63 782	17 305	3 968	522	38.4	12.0
541430	Graphic design services	154	63 782	17 305	3 968	522	38.4	12.0
5414301	Graphic design services (except commercial art & medical artists)	135	57 218	15 049	3 487	401	39.0	12.8
5414302	Commercial art	18	D	D	D	c	D	D
54149	Other specialized design services	11	6 764	1 533	455	110	16.4	.8
541490	Other specialized design services	11	6 764	1 533	455	110	16.4	.8
5415	Computer systems design & related services	731	1 114 459	443 098	99 480	8 789	12.8	10.3
54151	Computer systems design & related services	731	1 114 459	443 098	99 480	8 789	12.8	10.3
541511	Custom computer programming services	345	430 620	219 973	50 908	3 834	12.1	18.1
541512	Computer systems design services	289	525 495	158 836	34 019	3 469	15.4	3.2
5415121	Computer systems integrators	129	372 391	97 628	21 461	2 074	11.2	3.5
5415122	Computer systems consultants (except systems integrators)	160	153 104	61 208	12 558	1 395	25.5	2.5
541513	Computer facilities management services	27	113 493	46 888	10 844	1 000	1.4	15.4
541519	Other computer related services	70	44 851	17 401	3 709	486	18.8	5.7
5416	Management, scientific, & technical consulting services	889	538 122	195 889	41 690	4 168	40.8	8.5
54161	Management consulting services	672	410 652	147 087	30 809	3 075	41.8	7.5
541611	Administrative management & general management consulting service	297	155 262	63 728	14 031	1 425	35.9	9.8
541612	Human resources & executive search consulting services	155	98 446	42 161	8 162	845	39.0	8.5
5416122	Executive placement services	76	41 198	20 363	3 853	481	37.2	12.5
5416123	Human resources & personnel management consulting	67	49 625	17 342	3 272	302	43.6	5.0
541613	Marketing consulting services	161	117 198	26 808	5 502	487	59.7	4.8
541614	Process, physical distribution, & logistics consulting services	24	20 031	5 547	987	154	13.2	.6
541618	Other management consulting services	35	19 715	8 843	2 127	164	23.9	8.6
54162	Environmental consulting services	66	56 597	21 663	4 665	616	44.9	22.1
541620	Environmental consulting services	66	56 597	21 663	4 665	616	44.9	22.1
54169	Other scientific & technical consulting services	151	70 873	27 139	6 216	477	32.3	3.4
541690	Other scientific & technical consulting services	151	70 873	27 139	6 216	477	32.3	3.4
5417	Scientific research & development services	287	1 517 986	641 083	154 636	10 523	4.1	6.1
54171	R&D in the physical, engineering, & life sciences	270	1 494 938	624 600	152 561	10 170	4.1	5.9
541710	R&D in the physical, engineering, & life sciences	270	1 494 938	624 600	152 561	10 170	4.1	5.9
5417101	R&D in the physical & engineering sciences	160	914 534	351 656	90 721	6 169	3.5	5.6
5417102	Research & development in the life sciences	110	580 404	272 944	61 840	4 001	5.0	6.4
54172	Research & development in the social sciences & humanities	17	23 048	16 483	2 075	353	7.5	22.0
541720	R&D in the social sciences & humanities	17	23 048	16 483	2 075	353	7.5	22.0
5418	Advertising & related services	436	464 248	125 457	27 408	4 438	30.8	9.3
54181	Advertising agencies	144	95 683	37 628	8 434	980	33.4	5.8
541810	Advertising agencies	144	95 683	37 628	8 434	980	33.4	5.8
54182	Public relations agencies	71	36 597	13 212	2 788	342	43.2	9.6
541820	Public relations agencies	71	36 597	13 212	2 788	342	43.2	9.6
54184	Media representatives	30	38 481	15 716	3 467	423	16.3	12.4
541840	Media representatives	30	38 481	15 716	3 467	423	16.3	12.4
5418401	Radio & television advertising representatives	12	29 872	11 080	2 754	298	11.2	10.8
54185	Display advertising	22	71 253	6 308	1 364	807	11.0	.2
541850	Display advertising	22	71 253	6 308	1 364	807	11.0	.2
5418501	Display advertising (except outdoor)	10	D	D	D	f	D	D
5418502	Outdoor advertising services	12	D	D	D	b	D	D
54186	Direct mail advertising	44	77 011	20 295	4 486	682	48.1	14.5
541860	Direct mail advertising	44	77 011	20 295	4 486	682	48.1	14.5
54189	Other services related to advertising	107	131 374	26 751	5 982	1 046	31.0	11.7
541890	Other services related to advertising	107	131 374	26 751	5 982	1 046	31.0	11.7
5418902	Advertising specialties goods distributor	58	113 286	22 993	5 218	864	26.0	12.3
5418903	Sign painting & lettering shop	33	9 435	2 516	468	102	54.0	6.7
5418909	All other advertising	16	8 653	1 242	296	80	71.4	8.7
5419	Other professional, scientific, & technical services	255	142 484	45 584	9 965	2 175	27.1	26.8
54191	Marketing research & public opinion polling	38	68 935	25 283	5 562	1 208	28.7	40.2
541910	Marketing research & public opinion polling	38	68 935	25 283	5 562	1 208	28.7	40.2
54192	Photographic services	170	38 476	10 212	2 246	669	37.2	9.7
541921	Photographic studios, portrait	136	27 878	7 488	1 596	536	35.1	7.7
541922	Commercial photography	34	10 598	2 724	650	133	42.7	15.0
54193	Translation & interpretation services	14	5 264	1 116	282	46	24.1	–
541930	Translation & interpretation services	14	5 264	1 116	282	46	24.1	–
54199	All other professional, scientific, & technical services	33	29 809	8 973	1 875	252	11.0	22.4
541990	All other professional, scientific, & technical services	33	29 809	8 973	1 875	252	11.0	22.4

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	SAN FRANCISCO–OAKLAND–SAN JOSE, CA CMSA							
54	**Professional, scientific, & technical services**	**24 040**	**31 367 960**	**12 686 895**	**2 831 185**	**221 672**	**17.0**	**11.0**
541	Professional, scientific, & technical services	24 040	31 367 960	12 686 895	2 831 185	221 672	17.0	11.0
5411	Legal services	5 252	5 589 435	2 144 909	485 901	36 310	14.9	8.4
54111	Offices of lawyers	5 113	5 457 989	2 089 894	472 838	34 683	15.1	8.1
541110	Offices of lawyers	5 113	5 457 989	2 089 894	472 838	34 683	15.1	8.1
5411101	Offices of lawyers (except legal aid societies)	5 113	5 457 989	2 089 894	472 838	34 683	15.1	8.1
54119	Other legal services	139	131 446	55 015	13 063	1 627	6.3	20.4
541191	Title abstract & settlement offices	72	73 575	33 378	7 997	842	1.7	21.0
541199	All other legal services	67	57 871	21 637	5 066	785	12.2	19.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 994	2 308 953	875 243	193 683	24 479	17.4	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 994	2 308 953	875 243	193 683	24 479	17.4	6.7
541211	Offices of certified public accountants	1 627	1 698 725	636 018	132 547	13 897	15.9	4.8
541213	Tax return preparation services	496	86 087	26 599	8 674	3 282	50.5	6.0
541214	Payroll services	81	298 166	125 531	30 004	3 892	1.5	16.0
541219	Other accounting services	790	225 975	87 095	22 458	3 408	36.7	9.1
5413	Architectural, engineering, & related services	3 796	6 274 957	2 540 584	563 676	46 033	20.0	6.0
54131	Architectural services	949	874 235	327 742	71 087	6 790	24.1	3.8
541310	Architectural services	949	874 235	327 742	71 087	6 790	24.1	3.8
54133	Engineering services	2 427	4 826 622	1 979 958	435 719	33 007	20.1	6.6
541330	Engineering services	2 427	4 826 622	1 979 958	435 719	33 007	20.1	6.6
54134	Drafting services	37	21 414	10 739	2 187	395	22.8	18.9
541340	Drafting services	37	21 414	10 739	2 187	395	22.8	18.9
54135	Building inspection services	77	25 459	12 653	2 630	345	23.1	1.5
541350	Building inspection services	77	25 459	12 653	2 630	345	23.1	1.5
54137	Surveying & mapping (except geophysical) services	113	54 355	24 325	5 252	646	22.6	13.7
541370	Surveying & mapping (except geophysical) services	113	54 355	24 325	5 252	646	22.6	13.7
54138	Testing laboratories	185	471 093	184 490	46 658	4 824	10.3	2.2
541380	Testing laboratories	185	471 093	184 490	46 658	4 824	10.3	2.2
5414	Specialized design services	1 121	857 009	260 232	60 233	5 657	27.5	6.6
54141	Interior design services	283	196 143	44 759	9 910	1 259	41.5	7.3
541410	Interior design services	283	196 143	44 759	9 910	1 259	41.5	7.3
54142	Industrial design services	84	86 417	30 874	7 731	649	11.9	7.2
541420	Industrial design services	84	86 417	30 874	7 731	649	11.9	7.2
54143	Graphic design services	714	558 011	179 645	41 316	3 542	24.6	6.1
541430	Graphic design services	714	558 011	179 645	41 316	3 542	24.6	6.1
5414301	Graphic design services (except commercial art & medical artists)	637	533 348	173 732	40 101	3 352	23.2	5.8
5414302	Commercial art	73	D	D	D	c	D	D
5414303	Medical artists	4	D	D	D	a	D	D
54149	Other specialized design services	40	16 438	4 954	1 276	207	41.8	9.7
541490	Other specialized design services	40	16 438	4 954	1 276	207	41.8	9.7
5415	Computer systems design & related services	4 753	7 729 511	3 284 008	715 422	47 449	16.2	16.8
54151	Computer systems design & related services	4 753	7 729 511	3 284 008	715 422	47 449	16.2	16.8
541511	Custom computer programming services	2 363	3 474 211	1 700 177	370 932	25 130	13.0	19.4
541512	Computer systems design services	1 839	3 657 792	1 387 141	298 005	18 414	18.8	15.1
5415121	Computer systems integrators	517	2 256 965	722 559	160 448	9 722	17.7	16.1
5415122	Computer systems consultants (except systems integrators)	1 322	1 400 827	664 582	137 557	8 692	20.5	13.4
541513	Computer facilities management services	49	297 397	61 721	18 356	1 718	1.4	6.6
541519	Other computer related services	502	300 111	134 969	28 129	2 187	36.4	16.3
5416	Management, scientific, & technical consulting services	3 251	3 404 024	1 491 645	314 865	23 295	20.4	9.9
54161	Management consulting services	2 498	2 808 621	1 253 055	264 536	18 760	17.4	9.4
541611	Administrative management & general management consulting service	1 070	1 673 502	765 681	165 107	9 798	10.1	7.1
541612	Human resources & executive search consulting services	695	600 221	292 319	60 244	4 994	25.4	11.0
5416121	Actuarial consulting	21	36 277	17 363	4 423	264	3.5	.6
5416122	Executive placement services	364	362 784	191 325	38 172	3 275	22.9	10.5
5416123	Human resources & personnel management consulting	310	201 160	83 631	17 649	1 455	33.9	13.7
541613	Marketing consulting services	533	349 976	110 859	21 960	2 554	36.1	15.7
541614	Process, physical distribution, & logistics consulting services	101	110 480	54 136	10 301	698	16.6	8.6
541618	Other management consulting services	99	74 442	30 060	6 924	716	28.9	21.3
54162	Environmental consulting services	243	227 553	87 380	18 701	1 987	35.0	7.0
541620	Environmental consulting services	243	227 553	87 380	18 701	1 987	35.0	7.0
54169	Other scientific & technical consulting services	510	367 850	151 210	31 628	2 548	34.8	15.2
541690	Other scientific & technical consulting services	510	367 850	151 210	31 628	2 548	34.8	15.2
5417	Scientific research & development services	699	2 639 290	1 154 665	283 570	16 509	6.4	15.9
54171	R&D in the physical, engineering, & life sciences	635	2 573 074	1 123 706	276 276	15 952	6.1	15.1
541710	R&D in the physical, engineering, & life sciences	635	2 573 074	1 123 706	276 276	15 952	6.1	15.1
5417101	R&D in the physical & engineering sciences	367	1 284 414	566 968	139 212	7 818	7.5	15.5
5417102	Research & development in the life sciences	268	1 288 660	556 738	137 064	8 134	4.7	14.7
54172	Research & development in the social sciences & humanities	64	66 216	30 959	7 294	557	17.2	46.9
541720	R&D in the social sciences & humanities	64	66 216	30 959	7 294	557	17.2	46.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN FRANCISCO–OAKLAND–SAN JOSE, CA CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	1 273	1 943 072	734 613	170 637	15 588	16.4	12.7
54181	Advertising agencies	418	826 834	386 171	93 475	5 870	8.7	15.9
541810	Advertising agencies	418	826 834	386 171	93 475	5 870	8.7	15.9
54182	Public relations agencies	313	316 092	136 870	29 249	2 409	20.5	8.6
541820	Public relations agencies	313	316 092	136 870	29 249	2 409	20.5	8.6
54183	Media buying services	27	20 823	8 008	1 818	156	8.8	29.0
541830	Media buying services	27	20 823	8 008	1 818	156	8.8	29.0
54184	Media representatives	92	84 685	32 687	7 106	650	6.6	27.3
541840	Media representatives	92	84 685	32 687	7 106	650	6.6	27.3
5418401	Radio & television advertising representatives	46	59 764	24 893	5 351	500	.3	35.0
5418402	Publishers' advertising representatives	46	24 921	7 794	1 755	150	21.8	8.7
54185	Display advertising	43	160 669	30 728	7 420	1 253	16.8	2.5
541850	Display advertising	43	160 669	30 728	7 420	1 253	16.8	2.5
5418501	Display advertising (except outdoor)	18	93 318	13 244	3 127	789	11.4	.8
5418502	Outdoor advertising services	25	67 351	17 484	4 293	464	24.5	4.9
54186	Direct mail advertising	127	240 276	83 495	19 065	2 856	30.6	15.1
541860	Direct mail advertising	127	240 276	83 495	19 065	2 856	30.6	15.1
54187	Advertising material distribution services	11	20 220	2 775	572	106	8.9	29.9
541870	Advertising material distribution services	11	20 220	2 775	572	106	8.9	29.9
54189	Other services related to advertising	242	273 473	53 879	11 932	2 288	26.6	4.7
541890	Other services related to advertising	242	273 473	53 879	11 932	2 288	26.6	4.7
5418902	Advertising specialties goods distributor	103	194 278	33 206	7 689	858	26.4	4.7
5418903	Sign painting & lettering shop	97	18 373	4 570	970	244	59.2	6.2
5418909	All other advertising	37	59 892	15 808	3 199	1 172	17.4	4.5
5419	Other professional, scientific, & technical services	901	621 709	200 996	43 198	6 352	26.3	16.3
54191	Marketing research & public opinion polling	191	341 911	121 949	25 933	3 293	20.1	21.7
541910	Marketing research & public opinion polling	191	341 911	121 949	25 933	3 293	20.1	21.7
54192	Photographic services	540	171 322	42 604	9 086	2 162	46.5	8.3
541921	Photographic studios, portrait	368	102 769	26 457	5 524	1 565	50.5	6.7
541922	Commercial photography	172	68 553	16 147	3 562	597	40.4	10.8
54193	Translation & interpretation services	57	39 653	13 966	2 977	390	16.4	17.5
541930	Translation & interpretation services	57	39 653	13 966	2 977	390	16.4	17.5
54199	All other professional, scientific, & technical services	113	68 823	22 477	5 202	507	12.9	9.1
541990	All other professional, scientific, & technical services	113	68 823	22 477	5 202	507	12.9	9.1
	Oakland, CA PMSA							
54	**Professional, scientific, & technical services**	**6 345**	**6 362 785**	**2 518 419**	**556 287**	**49 557**	**20.3**	**11.7**
541	Professional, scientific, & technical services	6 345	6 362 785	2 518 419	556 287	49 557	20.3	11.7
5411	Legal services	1 312	864 441	353 334	78 096	6 513	21.8	5.0
54111	Offices of lawyers	1 264	831 406	338 194	74 498	6 128	22.5	3.9
541110	Offices of lawyers	1 264	831 406	338 194	74 498	6 128	22.5	3.9
5411101	Offices of lawyers (except legal aid societies)	1 264	831 406	338 194	74 498	6 128	22.5	3.9
54119	Other legal services	48	33 035	15 140	3 598	385	3.1	31.8
541191	Title abstract & settlement offices	33	28 285	12 816	3 109	301	2.0	30.4
541199	All other legal services	15	4 750	2 324	489	84	9.8	40.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	871	441 663	182 821	41 916	5 590	24.9	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	871	441 663	182 821	41 916	5 590	24.9	5.4
541211	Offices of certified public accountants	464	239 361	95 581	20 680	2 508	29.2	6.7
541213	Tax return preparation services	158	24 887	7 386	2 604	1 132	53.2	5.2
541214	Payroll services	20	125 932	57 723	13 757	1 081	.9	2.1
541219	Other accounting services	229	51 483	22 131	4 875	869	50.5	7.7
5413	Architectural, engineering, & related services	1 152	1 516 593	623 099	141 208	12 284	22.6	6.5
54131	Architectural services	232	152 853	56 119	11 870	1 279	33.3	6.4
541310	Architectural services	232	152 853	56 119	11 870	1 279	33.3	6.4
54133	Engineering services	760	1 172 683	482 416	108 507	8 752	22.4	6.5
541330	Engineering services	760	1 172 683	482 416	108 507	8 752	22.4	6.5
54134	Drafting services	22	13 988	6 453	1 346	330	23.1	24.4
541340	Drafting services	22	13 988	6 453	1 346	330	23.1	24.4
54135	Building inspection services	24	9 934	5 046	1 143	131	21.3	.6
541350	Building inspection services	24	9 934	5 046	1 143	131	21.3	.6
54137	Surveying & mapping (except geophysical) services	42	27 560	12 359	2 715	317	18.4	18.5
541370	Surveying & mapping (except geophysical) services	42	27 560	12 359	2 715	317	18.4	18.5
54138	Testing laboratories	69	138 525	60 234	15 524	1 454	13.4	2.9
541380	Testing laboratories	69	138 525	60 234	15 524	1 454	13.4	2.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN FRANCISCO–OAKLAND–SAN JOSE, CA CMSA—Con.							
	Oakland, CA PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	201	118 063	34 498	7 617	955	32.3	11.3
54141	Interior design services	52	32 372	8 324	1 856	251	26.8	9.8
541410	Interior design services	52	32 372	8 324	1 856	251	26.8	9.8
54142	Industrial design services	14	7 427	2 595	503	62	8.2	6.8
541420	Industrial design services	14	7 427	2 595	503	62	8.2	6.8
54143	Graphic design services	128	75 911	22 955	5 085	578	36.2	11.7
541430	Graphic design services	128	75 911	22 955	5 085	578	36.2	11.7
5414301	Graphic design services (except commercial art & medical artists)	115	71 297	21 738	4 865	539	34.6	12.1
5414302	Commercial art	13	4 614	1 217	220	39	61.9	5.1
54149	Other specialized design services	7	2 353	624	173	64	55.3	31.7
541490	Other specialized design services	7	2 353	624	173	64	55.3	31.7
5415	Computer systems design & related services	1 338	1 778 352	700 044	149 721	11 203	15.0	18.4
54151	Computer systems design & related services	1 338	1 778 352	700 044	149 721	11 203	15.0	18.4
541511	Custom computer programming services	639	728 429	369 761	79 255	5 737	13.9	25.2
541512	Computer systems design services	550	897 989	273 384	58 610	4 359	14.5	14.1
5415121	Computer systems integrators	147	639 522	164 922	37 854	2 775	6.0	13.9
5415122	Computer systems consultants (except systems integrators)	403	258 467	108 462	20 756	1 584	35.5	14.7
541513	Computer facilities management services	16	61 563	16 136	2 866	381	5.7	12.7
541519	Other computer related services	133	90 371	40 763	8 990	726	36.5	9.5
5416	Management, scientific, & technical consulting services	834	690 353	269 943	56 826	5 247	29.7	10.9
54161	Management consulting services	589	430 203	166 171	34 745	3 206	25.1	12.1
541611	Administrative management & general management consulting service	264	220 391	83 487	16 471	1 311	18.4	11.3
541612	Human resources & executive search consulting services	148	87 727	37 301	8 636	1 044	39.0	15.9
5416122	Executive placement services	70	50 334	22 069	5 119	638	28.9	21.3
5416123	Human resources & personnel management consulting	72	32 812	12 151	2 398	357	57.5	9.9
541613	Marketing consulting services	108	64 078	21 259	3 721	324	35.1	16.3
541614	Process, physical distribution, & logistics consulting services	38	38 550	16 200	4 070	337	12.0	4.3
541618	Other management consulting services	31	19 457	7 924	1 847	190	31.2	6.2
54162	Environmental consulting services	105	121 298	45 597	9 433	938	29.4	8.9
541620	Environmental consulting services	105	121 298	45 597	9 433	938	29.4	8.9
54169	Other scientific & technical consulting services	140	138 852	58 175	12 648	1 103	44.3	8.8
541690	Other scientific & technical consulting services	140	138 852	58 175	12 648	1 103	44.3	8.8
5417	Scientific research & development services	157	462 767	212 099	48 840	3 333	8.3	17.1
54171	R&D in the physical, engineering, & life sciences	145	442 287	203 318	47 252	3 158	7.6	16.1
541710	R&D in the physical, engineering, & life sciences	145	442 287	203 318	47 252	3 158	7.6	16.1
5417101	R&D in the physical & engineering sciences	82	270 058	114 150	27 424	1 875	6.9	10.0
5417102	Research & development in the life sciences	63	172 229	89 168	19 828	1 283	8.6	25.7
54172	Research & development in the social sciences & humanities	12	20 480	8 781	1 588	175	24.9	37.9
541720	R&D in the social sciences & humanities	12	20 480	8 781	1 588	175	24.9	37.9
5418	Advertising & related services	266	351 080	99 835	22 468	2 915	20.0	9.4
54181	Advertising agencies	76	43 698	19 181	3 963	359	24.1	7.1
541810	Advertising agencies	76	43 698	19 181	3 963	359	24.1	7.1
54182	Public relations agencies	50	24 443	9 448	1 888	258	42.6	5.0
541820	Public relations agencies	50	24 443	9 448	1 888	258	42.6	5.0
54184	Media representatives	13	25 113	9 957	2 033	158	2.1	30.5
541840	Media representatives	13	25 113	9 957	2 033	158	2.1	30.5
5418401	Radio & television advertising representatives	4	D	D	D	c	D	D
54185	Display advertising	13	95 901	14 195	3 591	796	11.2	.4
541850	Display advertising	13	95 901	14 195	3 591	796	11.2	.4
5418501	Display advertising (except outdoor)	4	D	D	D	f	D	D
5418502	Outdoor advertising services	9	D	D	D	c	D	D
54186	Direct mail advertising	35	86 447	34 348	7 861	957	19.0	14.7
541860	Direct mail advertising	35	86 447	34 348	7 861	957	19.0	14.7
54189	Other services related to advertising	74	D	D	D	e	D	D
541890	Other services related to advertising	74	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	28	52 262	7 322	1 860	159	31.6	3.0
5418903	Sign painting & lettering shop	30	D	D	D	b	D	D
5418909	All other advertising	16	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	214	139 473	42 746	9 595	1 517	21.0	36.4
54191	Marketing research & public opinion polling	45	83 971	25 925	5 997	731	14.3	53.1
541910	Marketing research & public opinion polling	45	83 971	25 925	5 997	731	14.3	53.1
54192	Photographic services	119	32 884	9 667	2 015	548	44.0	13.0
541921	Photographic studios, portrait	97	24 747	7 559	1 548	465	41.5	2.9
541922	Commercial photography	22	8 137	2 108	467	83	51.3	43.7
54193	Translation & interpretation services	17	D	D	D	b	D	D
541930	Translation & interpretation services	17	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	33	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	33	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	SAN FRANCISCO–OAKLAND–SAN JOSE, CA CMSA—Con.							
	San Francisco, CA PMSA							
54	**Professional, scientific, & technical services**	**8 849**	**13 133 617**	**5 174 869**	**1 161 346**	**87 847**	**14.4**	**8.9**
541	Professional, scientific, & technical services	8 849	13 133 617	5 174 869	1 161 346	87 847	14.4	8.9
5411	Legal services	2 219	3 219 136	1 186 502	270 651	19 726	12.3	6.9
54111	Offices of lawyers	2 180	3 167 810	1 164 731	265 475	19 042	12.4	6.8
541110	Offices of lawyers	2 180	3 167 810	1 164 731	265 475	19 042	12.4	6.8
5411101	Offices of lawyers (except legal aid societies)	2 180	3 167 810	1 164 731	265 475	19 042	12.4	6.8
54119	Other legal services	39	51 326	21 771	5 176	684	7.3	13.4
541191	Title abstract & settlement offices	12	18 413	8 488	1 951	199	3.9	12.7
541199	All other legal services	27	32 913	13 283	3 225	485	9.2	13.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 010	1 207 472	437 257	93 253	11 015	12.6	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 010	1 207 472	437 257	93 253	11 015	12.6	7.3
541211	Offices of certified public accountants	583	1 027 492	364 559	73 826	7 148	10.6	4.0
541213	Tax return preparation services	143	25 053	7 441	2 418	874	55.7	8.3
541214	Payroll services	35	73 740	30 728	7 379	1 779	3.0	54.3
541219	Other accounting services	249	81 187	34 529	9 630	1 214	33.1	5.5
5413	Architectural, engineering, & related services	1 081	2 013 376	715 517	162 629	12 975	17.0	4.4
54131	Architectural services	467	521 153	199 248	44 379	4 037	20.1	2.8
541310	Architectural services	467	521 153	199 248	44 379	4 037	20.1	2.8
54133	Engineering services	543	1 423 308	487 882	112 007	8 290	16.1	5.0
541330	Engineering services	543	1 423 308	487 882	112 007	8 290	16.1	5.0
54134	Drafting services	7	D	D	D	b	D	D
541340	Drafting services	7	D	D	D	b	D	D
54135	Building inspection services	15	4 809	1 943	314	68	18.1	–
541350	Building inspection services	15	4 809	1 943	314	68	18.1	–
54137	Surveying & mapping (except geophysical) services	22	10 288	4 706	1 002	105	19.6	20.5
541370	Surveying & mapping (except geophysical) services	22	10 288	4 706	1 002	105	19.6	20.5
54138	Testing laboratories	24	50 303	19 859	4 506	443	10.0	1.7
541380	Testing laboratories	24	50 303	19 859	4 506	443	10.0	1.7
5414	Specialized design services	537	465 239	146 552	34 367	2 871	26.9	4.8
54141	Interior design services	149	125 618	29 229	6 357	765	40.8	5.0
541410	Interior design services	149	125 618	29 229	6 357	765	40.8	5.0
54142	Industrial design services	20	12 867	5 075	1 144	83	22.7	12.5
541420	Industrial design services	20	12 867	5 075	1 144	83	22.7	12.5
54143	Graphic design services	346	318 209	110 454	26 457	1 935	20.9	4.3
541430	Graphic design services	346	318 209	110 454	26 457	1 935	20.9	4.3
5414301	Graphic design services (except commercial art & medical artists)	304	304 047	107 294	25 836	1 832	19.5	3.6
5414302	Commercial art	40	D	D	D	b	D	D
54149	Other specialized design services	22	8 545	1 794	409	88	51.3	7.7
541490	Other specialized design services	22	8 545	1 794	409	88	51.3	7.7
5415	Computer systems design & related services	1 496	2 419 602	1 032 148	224 241	14 963	14.7	15.0
54151	Computer systems design & related services	1 496	2 419 602	1 032 148	224 241	14 963	14.7	15.0
541511	Custom computer programming services	765	1 027 885	508 078	106 317	7 281	11.9	19.9
541512	Computer systems design services	552	1 087 133	447 029	97 757	6 160	18.7	12.9
5415121	Computer systems integrators	136	550 676	189 163	41 387	2 819	21.2	18.0
5415122	Computer systems consultants (except systems integrators)	416	536 457	257 866	56 370	3 341	16.1	7.7
541513	Computer facilities management services	21	D	D	D	f	D	D
541519	Other computer related services	158	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	1 326	1 946 455	874 749	190 208	11 974	13.3	8.9
54161	Management consulting services	1 084	1 761 683	799 681	173 971	10 756	12.0	7.8
541611	Administrative management & general management consulting service	477	1 183 474	544 252	120 119	6 382	5.6	6.4
541612	Human resources & executive search consulting services	323	372 551	185 268	38 343	2 809	20.5	10.3
5416121	Actuarial consulting	9	27 162	11 422	2 825	178	1.0	.8
5416122	Executive placement services	170	219 274	120 666	23 931	1 818	21.1	7.6
5416123	Human resources & personnel management consulting	144	126 115	53 180	11 587	813	23.6	17.2
541613	Marketing consulting services	229	158 333	48 958	10 348	1 184	36.2	4.8
541614	Process, physical distribution, & logistics consulting services	25	13 665	7 487	2 078	100	36.7	8.2
541618	Other management consulting services	30	33 660	13 716	3 083	281	19.7	42.6
54162	Environmental consulting services	60	56 294	22 983	5 160	488	31.9	4.7
541620	Environmental consulting services	60	56 294	22 983	5 160	488	31.9	4.7
54169	Other scientific & technical consulting services	182	128 478	52 085	11 077	730	23.3	26.0
541690	Other scientific & technical consulting services	182	128 478	52 085	11 077	730	23.3	26.0
5417	Scientific research & development services	173	474 208	236 916	55 263	3 405	5.2	23.3
54171	R&D in the physical, engineering, & life sciences	154	460 060	229 102	52 407	3 223	4.6	23.3
541710	R&D in the physical, engineering, & life sciences	154	460 060	229 102	52 407	3 223	4.6	23.3
5417101	R&D in the physical & engineering sciences	70	109 936	44 265	9 480	594	8.5	44.8
5417102	Research & development in the life sciences	84	350 124	184 837	42 927	2 629	3.3	16.5
54172	Research & development in the social sciences & humanities	19	14 148	7 814	2 856	182	25.8	24.3
541720	R&D in the social sciences & humanities	19	14 148	7 814	2 856	182	25.8	24.3

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN FRANCISCO–OAKLAND–SAN JOSE, CA CMSA—Con.							
	San Francisco, CA PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	597	1 095 061	457 281	110 773	8 105	13.7	6.7
54181	Advertising agencies	204	560 293	284 762	71 543	4 151	6.2	2.6
541810	Advertising agencies	204	560 293	284 762	71 543	4 151	6.2	2.6
54182	Public relations agencies	170	201 943	86 709	19 251	1 433	18.8	7.8
541820	Public relations agencies	170	201 943	86 709	19 251	1 433	18.8	7.8
54183	Media buying services	17	16 604	6 679	1 524	125	2.8	36.4
541830	Media buying services	17	16 604	6 679	1 524	125	2.8	36.4
54184	Media representatives	60	45 907	17 343	4 058	341	7.7	24.7
541840	Media representatives	60	45 907	17 343	4 058	341	7.7	24.7
5418401	Radio & television advertising representatives	32	28 669	11 847	2 870	245	–	34.0
5418402	Publishers' advertising representatives	28	17 238	5 496	1 188	96	20.4	9.4
54185	Display advertising	14	50 050	12 021	2 833	295	11.9	7.2
541850	Display advertising	14	50 050	12 021	2 833	295	11.9	7.2
5418501	Display advertising (except outdoor)	6	D	D	D	c	D	D
5418502	Outdoor advertising services	8	D	D	D	c	D	D
54186	Direct mail advertising	50	94 243	28 074	6 530	1 120	39.3	16.0
541860	Direct mail advertising	50	94 243	28 074	6 530	1 120	39.3	16.0
54187	Advertising material distribution services	4	D	D	D	b	D	D
541870	Advertising material distribution services	4	D	D	D	b	D	D
54189	Other services related to advertising	78	D	D	D	f	D	D
541890	Other services related to advertising	78	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	39	72 781	12 542	3 226	439	27.7	6.3
5418903	Sign painting & lettering shop	24	D	D	D	b	D	D
5418909	All other advertising	13	37 943	6 877	1 302	109	19.1	5.3
5419	Other professional, scientific, & technical services	410	293 068	87 947	19 961	2 813	30.1	11.4
54191	Marketing research & public opinion polling	87	146 466	50 251	11 574	1 583	25.0	12.2
541910	Marketing research & public opinion polling	87	146 466	50 251	11 574	1 583	25.0	12.2
54192	Photographic services	255	92 215	19 500	4 235	868	47.8	8.7
541921	Photographic studios, portrait	136	43 596	9 105	1 941	486	58.1	10.7
541922	Commercial photography	119	48 619	10 395	2 294	382	38.6	6.8
54193	Translation & interpretation services	21	21 265	7 677	1 625	190	13.0	29.6
541930	Translation & interpretation services	21	21 265	7 677	1 625	190	13.0	29.6
54199	All other professional, scientific, & technical services	47	33 122	10 519	2 527	172	14.8	4.4
541990	All other professional, scientific, & technical services	47	33 122	10 519	2 527	172	14.8	4.4
	San Jose, CA PMSA							
54	**Professional, scientific, & technical services**	**6 338**	**10 440 647**	**4 424 096**	**984 803**	**71 612**	**15.8**	**13.6**
541	Professional, scientific, & technical services	6 338	10 440 647	4 424 096	984 803	71 612	15.8	13.6
5411	Legal services	1 105	1 285 943	526 058	120 682	8 020	12.2	15.0
54111	Offices of lawyers	1 065	1 244 867	510 392	116 971	7 541	12.4	15.0
541110	Offices of lawyers	1 065	1 244 867	510 392	116 971	7 541	12.4	15.0
5411101	Offices of lawyers (except legal aid societies)	1 065	1 244 867	510 392	116 971	7 541	12.4	15.0
54119	Other legal services	40	41 076	15 666	3 711	479	7.7	14.0
541191	Title abstract & settlement offices	21	D	D	D	e	D	D
541199	All other legal services	19	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	645	550 933	215 180	48 503	6 038	14.7	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	645	550 933	215 180	48 503	6 038	14.7	6.8
541211	Offices of certified public accountants	352	359 224	150 314	31 778	3 323	15.4	5.8
541213	Tax return preparation services	124	25 162	8 458	2 580	889	42.6	6.2
541214	Payroll services	15	92 288	32 222	7 677	894	.3	5.5
541219	Other accounting services	154	74 259	24 186	6 468	932	19.8	13.6
5413	Architectural, engineering, & related services	1 105	2 417 761	1 066 321	229 832	17 601	18.4	6.7
54131	Architectural services	142	136 180	48 897	10 033	925	23.2	4.3
541310	Architectural services	142	136 180	48 897	10 033	925	23.2	4.3
54133	Engineering services	846	2 006 744	914 972	194 308	13 898	19.5	7.6
541330	Engineering services	846	2 006 744	914 972	194 308	13 898	19.5	7.6
54134	Drafting services	7	D	D	D	b	D	D
541340	Drafting services	7	D	D	D	b	D	D
54135	Building inspection services	24	D	D	D	b	D	D
541350	Building inspection services	24	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	15	6 294	2 555	506	73	26.2	.1
541370	Surveying & mapping (except geophysical) services	15	6 294	2 555	506	73	26.2	.1
54138	Testing laboratories	69	258 005	93 885	23 854	2 583	6.9	1.6
541380	Testing laboratories	69	258 005	93 885	23 854	2 583	6.9	1.6

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN FRANCISCO–OAKLAND–SAN JOSE, CA CMSA—Con.							
	San Jose, CA PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	285	221 405	69 814	15 965	1 489	24.7	5.8
54141	Interior design services	57	26 976	5 457	1 243	169	60.9	6.0
541410	Interior design services	57	26 976	5 457	1 243	169	60.9	6.0
54142	Industrial design services	40	59 245	21 665	5 630	431	9.5	1.7
541420	Industrial design services	40	59 245	21 665	5 630	431	9.5	1.7
54143	Graphic design services	181	130 233	40 323	8 450	842	24.5	7.9
541430	Graphic design services	181	130 233	40 323	8 450	842	24.5	7.9
5414301	Graphic design services (except commercial art & medical artists)	166	125 576	38 954	8 124	802	23.5	8.1
5414302	Commercial art	13	D	D	D	b	D	D
54149	Other specialized design services	7	4 951	2 369	642	47	16.1	–
541490	Other specialized design services	7	4 951	2 369	642	47	16.1	–
5415	Computer systems design & related services	1 655	3 109 507	1 371 262	298 202	19 195	18.0	18.3
54151	Computer systems design & related services	1 655	3 109 507	1 371 262	298 202	19 195	18.0	18.3
541511	Custom computer programming services	834	1 627 876	775 597	175 179	11 400	11.6	17.0
541512	Computer systems design services	641	1 367 199	543 374	110 400	6 681	24.5	19.2
5415121	Computer systems integrators	205	794 961	262 004	53 700	3 194	29.9	19.5
5415122	Computer systems consultants (except systems integrators)	436	572 238	281 370	56 700	3 487	16.9	18.7
541519	Other computer related services	171	96 039	45 447	9 126	620	36.5	23.0
5416	Management, scientific, & technical consulting services	755	627 423	294 974	56 717	4 584	25.9	11.9
54161	Management consulting services	584	516 522	248 719	47 466	3 742	24.2	12.1
541611	Administrative management & general management consulting service	225	229 392	121 181	24 484	1 609	19.4	6.8
541612	Human resources & executive search consulting services	165	114 832	57 728	11 079	861	26.0	9.8
5416122	Executive placement services	96	77 644	40 317	7 538	608	20.1	13.0
5416123	Human resources & personnel management consulting	64	D	D	D	c	D	D
541613	Marketing consulting services	146	102 958	33 224	6 246	838	36.8	28.7
541614	Process, physical distribution, & logistics consulting services	25	50 901	29 198	3 877	227	11.2	12.3
541618	Other management consulting services	23	18 439	7 388	1 780	207	37.7	.3
54162	Environmental consulting services	41	32 474	12 806	2 809	317	45.5	6.4
541620	Environmental consulting services	41	32 474	12 806	2 809	317	45.5	6.4
54169	Other scientific & technical consulting services	130	78 427	33 449	6 442	525	28.9	12.5
541690	Other scientific & technical consulting services	130	78 427	33 449	6 442	525	28.9	12.5
5417	Scientific research & development services	318	1 638 148	662 325	170 816	9 143	5.5	13.7
54171	R&D in the physical, engineering, & life sciences	290	1 608 735	648 740	168 160	8 960	5.5	12.8
541710	R&D in the physical, engineering, & life sciences	290	1 608 735	648 740	168 160	8 960	5.5	12.8
5417101	R&D in the physical & engineering sciences	182	876 863	375 374	95 855	4 988	6.7	13.7
5417102	Research & development in the life sciences	108	731 872	273 366	72 305	3 972	4.0	11.7
54172	Research & development in the social sciences & humanities	28	29 413	13 585	2 656	183	6.4	62.7
541720	R&D in the social sciences & humanities	28	29 413	13 585	2 656	183	6.4	62.7
5418	Advertising & related services	296	429 602	154 957	31 982	3 900	16.7	31.2
54181	Advertising agencies	100	196 439	70 673	15 007	1 079	12.1	57.7
541810	Advertising agencies	100	196 439	70 673	15 007	1 079	12.1	57.7
54182	Public relations agencies	72	79 183	37 134	7 429	618	11.8	10.8
541820	Public relations agencies	72	79 183	37 134	7 429	618	11.8	10.8
54184	Media representatives	12	8 347	3 444	558	103	4.9	–
541840	Media representatives	12	8 347	3 444	558	103	4.9	–
54185	Display advertising	9	8 223	2 712	541	120	85.6	–
541850	Display advertising	9	8 223	2 712	541	120	85.6	–
54186	Direct mail advertising	28	50 949	19 308	4 211	687	23.1	16.0
541860	Direct mail advertising	28	50 949	19 308	4 211	687	23.1	16.0
54189	Other services related to advertising	64	79 452	19 637	3 814	1 226	21.3	3.7
541890	Other services related to advertising	64	79 452	19 637	3 814	1 226	21.3	3.7
5418902	Advertising specialties goods distributor	28	63 365	12 458	2 434	222	20.1	4.3
5418903	Sign painting & lettering shop	29	5 776	1 529	304	81	64.1	3.4
5418909	All other advertising	6	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	174	159 925	63 205	12 104	1 642	19.6	9.1
54191	Marketing research & public opinion polling	47	104 234	44 035	7 894	931	15.1	11.3
541910	Marketing research & public opinion polling	47	104 234	44 035	7 894	931	15.1	11.3
54192	Photographic services	91	29 963	9 543	2 115	481	43.4	1.3
541921	Photographic studios, portrait	71	20 969	6 338	1 425	387	49.6	1.5
541922	Commercial photography	20	8 994	3 205	690	94	28.9	.7
54193	Translation & interpretation services	16	13 303	4 924	1 048	118	14.2	2.9
541930	Translation & interpretation services	16	13 303	4 924	1 048	118	14.2	2.9
54199	All other professional, scientific, & technical services	20	12 425	4 703	1 047	112	5.5	15.8
541990	All other professional, scientific, & technical services	20	12 425	4 703	1 047	112	5.5	15.8

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN FRANCISCO–OAKLAND–SAN JOSE, CA CMSA—Con.							
	Santa Cruz–Watsonville, CA PMSA							
54	**Professional, scientific, & technical services**	**678**	**384 102**	**132 068**	**27 652**	**3 073**	**39.0**	**11.0**
541	Professional, scientific, & technical services	678	384 102	132 068	27 652	3 073	39.0	11.0
5411	Legal services	140	46 508	17 194	3 620	449	47.1	4.1
54111	Offices of lawyers	139	D	D	D	e	D	D
541110	Offices of lawyers	139	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	139	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	102	19 918	7 043	1 695	283	68.2	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	102	19 918	7 043	1 695	283	68.2	4.9
541211	Offices of certified public accountants	53	13 696	4 661	1 116	165	62.4	4.4
541213	Tax return preparation services	13	1 177	221	61	16	85.0	–
541219	Other accounting services	35	D	D	D	b	D	D
5413	Architectural, engineering, & related services	118	58 413	23 733	5 136	535	54.8	11.1
54131	Architectural services	26	7 291	2 217	486	63	81.6	4.3
541310	Architectural services	26	7 291	2 217	486	63	81.6	4.3
54133	Engineering services	76	45 723	18 985	4 105	394	52.1	13.4
541330	Engineering services	76	45 723	18 985	4 105	394	52.1	13.4
54137	Surveying & mapping (except geophysical) services	8	1 922	822	158	21	55.8	–
541370	Surveying & mapping (except geophysical) services	8	1 922	822	158	21	55.8	–
5414	Specialized design services	30	12 770	2 842	787	84	42.6	31.3
54141	Interior design services	6	5 502	915	291	39	29.3	50.5
541410	Interior design services	6	5 502	915	291	39	29.3	50.5
54143	Graphic design services	20	5 267	977	171	28	72.7	19.3
541430	Graphic design services	20	5 267	977	171	28	72.7	19.3
5414301	Graphic design services (except commercial art & medical artists)	18	D	D	D	b	D	D
5415	Computer systems design & related services	117	156 062	53 873	10 751	889	28.7	10.5
54151	Computer systems design & related services	117	156 062	53 873	10 751	889	28.7	10.5
541511	Custom computer programming services	57	46 808	22 899	4 257	376	56.5	19.6
541512	Computer systems design services	37	95 805	25 830	5 761	447	8.9	6.4
5415121	Computer systems integrators	9	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	28	D	D	D	c	D	D
541519	Other computer related services	23	13 449	5 144	733	66	73.5	8.8
5416	Management, scientific, & technical consulting services	99	37 810	13 590	2 696	402	48.8	14.8
54161	Management consulting services	72	29 185	10 019	2 011	255	41.1	17.2
541611	Administrative management & general management consulting service	24	11 323	3 773	740	77	35.7	20.5
541612	Human resources & executive search consulting services	19	6 540	2 716	406	70	69.5	30.5
541613	Marketing consulting services	19	D	D	D	b	D	D
54162	Environmental consulting services	14	5 862	2 656	499	122	75.1	3.7
541620	Environmental consulting services	14	5 862	2 656	499	122	75.1	3.7
5417	Scientific research & development services	21	32 954	7 681	1 526	208	6.5	8.4
54171	R&D in the physical, engineering, & life sciences	19	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	19	D	D	D	c	D	D
5417102	Research & development in the life sciences	7	D	D	D	c	D	D
5418	Advertising & related services	31	13 878	4 534	1 035	147	46.7	30.8
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	20	5 789	1 578	406	76	88.5	.1
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	Santa Rosa, CA PMSA							
54	**Professional, scientific, & technical services**	**1 171**	**565 809**	**239 068**	**53 038**	**5 682**	**37.7**	**6.3**
541	Professional, scientific, & technical services	1 171	565 809	239 068	53 038	5 682	37.7	6.3
5411	Legal services	326	118 976	42 114	8 796	1 076	37.1	5.8
54111	Offices of lawyers	318	113 703	39 943	8 271	1 006	38.6	2.8
541110	Offices of lawyers	318	113 703	39 943	8 271	1 006	38.6	2.8
5411101	Offices of lawyers (except legal aid societies)	318	113 703	39 943	8 271	1 006	38.6	2.8
54119	Other legal services	8	5 273	2 171	525	70	3.4	70.5
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	208	56 380	21 001	5 328	880	49.5	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	208	56 380	21 001	5 328	880	49.5	3.5
541211	Offices of certified public accountants	109	39 389	13 099	3 335	473	50.6	2.4
541213	Tax return preparation services	24	3 781	1 347	373	129	47.6	1.1
541219	Other accounting services	68	8 275	2 489	628	154	70.4	11.0
5413	Architectural, engineering, & related services	204	142 350	58 796	12 873	1 376	38.7	6.5
54131	Architectural services	53	36 838	14 057	2 986	352	30.6	2.9
541310	Architectural services	53	36 838	14 057	2 986	352	30.6	2.9
54133	Engineering services	119	92 529	38 513	8 416	830	42.3	8.3
541330	Engineering services	119	92 529	38 513	8 416	830	42.3	8.3
54135	Building inspection services	6	D	D	D	b	D	D
541350	Building inspection services	6	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	19	4 750	2 010	446	64	40.0	4.9
541370	Surveying & mapping (except geophysical) services	19	4 750	2 010	446	64	40.0	4.9

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN FRANCISCO–OAKLAND–SAN JOSE, CA CMSA—Con.							
	Santa Rosa, CA PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	48	32 642	4 474	1 040	141	24.0	10.6
54141	Interior design services	11	D	D	D	a	D	D
541410	Interior design services	11	D	D	D	a	D	D
54143	Graphic design services	30	24 806	3 829	922	111	15.9	1.5
541430	Graphic design services	30	24 806	3 829	922	111	15.9	1.5
5414301	Graphic design services (except commercial art & medical artists)	26	D	D	D	c	D	D
5415	Computer systems design & related services	106	65 908	34 823	8 293	524	23.6	6.6
54151	Computer systems design & related services	106	65 908	34 823	8 293	524	23.6	6.6
541511	Custom computer programming services	48	D	D	D	e	D	D
541512	Computer systems design services	41	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	26	D	D	D	b	D	D
541519	Other computer related services	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	152	69 868	28 782	5 983	720	48.1	9.2
54161	Management consulting services	107	48 495	21 218	4 402	503	38.3	12.8
541611	Administrative management & general management consulting service	48	18 983	8 184	2 033	196	36.6	.3
541612	Human resources & executive search consulting services	27	16 429	8 670	1 687	183	35.6	.4
5416122	Executive placement services	14	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	12	D	D	D	b	D	D
541613	Marketing consulting services	23	11 929	4 027	640	119	38.8	51.0
54162	Environmental consulting services	16	6 321	2 373	607	98	91.8	3.8
541620	Environmental consulting services	16	6 321	2 373	607	98	91.8	3.8
54169	Other scientific & technical consulting services	29	15 052	5 191	974	119	61.2	–
541690	Other scientific & technical consulting services	29	15 052	5 191	974	119	61.2	–
5417	Scientific research & development services	21	21 959	30 617	6 154	342	43.6	2.7
54171	R&D in the physical, engineering, & life sciences	18	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	18	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	14	18 381	29 116	5 815	303	33.0	2.8
5418	Advertising & related services	56	43 004	15 190	3 897	447	29.9	4.3
54181	Advertising agencies	17	22 937	10 318	2 777	239	9.2	–
541810	Advertising agencies	17	22 937	10 318	2 777	239	9.2	–
54182	Public relations agencies	12	D	D	D	b	D	D
541820	Public relations agencies	12	D	D	D	b	D	D
54189	Other services related to advertising	15	D	D	D	b	D	D
541890	Other services related to advertising	15	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	50	14 722	3 271	674	176	46.9	6.8
54192	Photographic services	35	6 603	1 532	278	114	54.9	8.5
541921	Photographic studios, portrait	30	5 488	1 353	239	93	56.0	1.7
	Vallejo–Fairfield–Napa, CA PMSA							
54	**Professional, scientific, & technical services**	**659**	**481 000**	**198 375**	**48 059**	**3 901**	**25.2**	**7.0**
541	Professional, scientific, & technical services	659	481 000	198 375	48 059	3 901	25.2	7.0
5411	Legal services	150	54 431	19 707	4 056	526	44.7	3.4
54111	Offices of lawyers	147	D	D	D	f	D	D
541110	Offices of lawyers	147	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	147	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	158	32 587	11 941	2 988	673	50.7	11.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	158	32 587	11 941	2 988	673	50.7	11.0
541211	Offices of certified public accountants	66	19 563	7 804	1 812	280	39.5	13.7
541213	Tax return preparation services	34	6 027	1 746	638	242	44.9	3.4
541219	Other accounting services	55	D	D	D	c	D	D
5413	Architectural, engineering, & related services	136	126 464	53 118	11 998	1 262	29.0	6.8
54131	Architectural services	29	19 920	7 204	1 333	134	29.2	9.0
541310	Architectural services	29	19 920	7 204	1 333	134	29.2	9.0
54133	Engineering services	83	85 635	37 190	8 376	843	30.5	6.5
541330	Engineering services	83	85 635	37 190	8 376	843	30.5	6.5
54137	Surveying & mapping (except geophysical) services	7	3 541	1 873	425	66	16.1	–
541370	Surveying & mapping (except geophysical) services	7	3 541	1 873	425	66	16.1	–
54138	Testing laboratories	13	16 854	6 785	1 846	215	23.0	7.4
541380	Testing laboratories	13	16 854	6 785	1 846	215	23.0	7.4
5414	Specialized design services	20	6 890	2 052	457	117	66.6	7.3
54143	Graphic design services	9	3 585	1 107	231	48	100.0	–
541430	Graphic design services	9	3 585	1 107	231	48	100.0	–
5414301	Graphic design services (except commercial art & medical artists)	8	D	D	D	b	D	D
5415	Computer systems design & related services	41	200 080	91 858	24 214	675	4.2	7.1
54151	Computer systems design & related services	41	200 080	91 858	24 214	675	4.2	7.1
541512	Computer systems design services	18	D	D	D	f	D	D
5415121	Computer systems integrators	5	D	D	D	f	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	SAN FRANCISCO–OAKLAND–SAN JOSE, CA CMSA—Con.							
	Vallejo–Fairfield–Napa, CA PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	85	32 115	9 607	2 435	368	53.6	4.7
54161	Management consulting services	62	22 533	7 247	1 941	298	59.7	6.5
541611	Administrative management & general management consulting service	32	9 939	4 804	1 260	223	70.9	2.9
54162	Environmental consulting services	7	5 304	965	193	24	18.7	–
541620	Environmental consulting services	7	5 304	965	193	24	18.7	–
54169	Other scientific & technical consulting services	16	4 278	1 395	301	46	64.7	1.1
541690	Other scientific & technical consulting services	16	4 278	1 395	301	46	64.7	1.1
5417	Scientific research & development services	9	9 254	5 027	971	78	29.8	13.3
5418	Advertising & related services	27	10 447	2 816	482	74	76.1	1.8
54182	Public relations agencies	6	4 958	1 839	293	32	94.8	3.7
541820	Public relations agencies	6	4 958	1 839	293	32	94.8	3.7
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	33	8 732	2 249	458	128	31.0	21.2
54192	Photographic services	27	D	D	D	c	D	D
541921	Photographic studios, portrait	25	D	D	D	c	D	D
	SAN LUIS OBISPO–ATASCADERO–PASO ROBLES, CA MSA							
54	**Professional, scientific, & technical services**	**529**	**212 158**	**76 650**	**16 150**	**2 292**	**42.2**	**7.0**
541	Professional, scientific, & technical services	529	212 158	76 650	16 150	2 292	42.2	7.0
5411	Legal services	167	59 937	22 622	4 664	561	33.0	5.0
54111	Offices of lawyers	166	D	D	D	f	D	D
541110	Offices of lawyers	166	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	166	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	106	21 754	8 393	1 827	364	58.9	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	106	21 754	8 393	1 827	364	58.9	3.7
541211	Offices of certified public accountants	47	14 495	6 013	1 210	200	47.2	2.9
541213	Tax return preparation services	17	1 972	467	144	52	98.3	1.7
541219	Other accounting services	42	5 287	1 913	473	112	76.1	6.7
5413	Architectural, engineering, & related services	95	68 166	25 417	5 469	706	41.9	5.9
54131	Architectural services	22	14 001	5 173	1 118	126	23.9	4.8
541310	Architectural services	22	14 001	5 173	1 118	126	23.9	4.8
54133	Engineering services	58	48 051	17 883	3 812	504	45.7	5.9
541330	Engineering services	58	48 051	17 883	3 812	504	45.7	5.9
54137	Surveying & mapping (except geophysical) services	9	2 051	775	145	25	35.1	–
541370	Surveying & mapping (except geophysical) services	9	2 051	775	145	25	35.1	–
5414	Specialized design services	19	5 924	735	171	57	89.5	1.9
54143	Graphic design services	8	3 783	394	92	25	98.9	–
541430	Graphic design services	8	3 783	394	92	25	98.9	–
5414301	Graphic design services (except commercial art & medical artists)	7	D	D	D	b	D	D
5415	Computer systems design & related services	40	20 461	8 524	1 722	203	21.0	8.8
54151	Computer systems design & related services	40	20 461	8 524	1 722	203	21.0	8.8
541511	Custom computer programming services	21	13 994	6 620	1 317	152	14.8	11.9
5416	Management, scientific, & technical consulting services	47	12 680	4 870	1 036	164	85.4	7.9
54161	Management consulting services	25	5 512	2 057	408	54	82.6	11.7
54162	Environmental consulting services	13	4 382	1 665	381	68	93.3	6.7
541620	Environmental consulting services	13	4 382	1 665	381	68	93.3	6.7
5418	Advertising & related services	31	16 238	3 898	876	163	33.4	17.6
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	15	2 801	740	164	31	42.0	4.6
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SANTA BARBARA–SANTA MARIA–LOMPOC, CA MSA							
54	**Professional, scientific, & technical services**	**981**	**711 216**	**270 632**	**58 660**	**6 344**	**27.5**	**11.6**
541	Professional, scientific, & technical services	981	711 216	270 632	58 660	6 344	27.5	11.6
5411	Legal services	256	131 803	39 797	7 964	991	33.4	4.8
54111	Offices of lawyers	250	130 299	39 331	7 850	979	33.4	4.7
541110	Offices of lawyers	250	130 299	39 331	7 850	979	33.4	4.7
5411101	Offices of lawyers (except legal aid societies)	250	130 299	39 331	7 850	979	33.4	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	159	54 489	21 685	5 071	823	33.5	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	159	54 489	21 685	5 071	823	33.5	4.6
541211	Offices of certified public accountants	85	41 568	16 799	3 896	476	27.6	4.2
541213	Tax return preparation services	19	2 410	709	211	114	53.3	.7
541219	Other accounting services	52	D	D	D	c	D	D
5413	Architectural, engineering, & related services	197	162 117	65 973	14 684	1 471	33.3	3.1
54131	Architectural services	58	27 878	10 523	2 164	270	46.5	2.3
541310	Architectural services	58	27 878	10 523	2 164	270	46.5	2.3
54133	Engineering services	118	122 624	50 054	11 277	1 029	29.4	2.3
541330	Engineering services	118	122 624	50 054	11 277	1 029	29.4	2.3
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
54138	Testing laboratories	8	7 166	3 069	753	108	25.0	20.9
541380	Testing laboratories	8	7 166	3 069	753	108	25.0	20.9
5414	Specialized design services	45	50 989	14 789	3 210	338	24.0	4.0
54141	Interior design services	15	D	D	D	b	D	D
541410	Interior design services	15	D	D	D	b	D	D
54142	Industrial design services	3	D	D	D	c	D	D
541420	Industrial design services	3	D	D	D	c	D	D
54143	Graphic design services	26	8 896	1 848	401	71	61.3	15.0
541430	Graphic design services	26	8 896	1 848	401	71	61.3	15.0
5414301	Graphic design services (except commercial art & medical artists)	23	8 444	1 786	396	69	62.2	15.8
5415	Computer systems design & related services	97	96 853	42 257	9 242	873	29.9	20.6
54151	Computer systems design & related services	97	96 853	42 257	9 242	873	29.9	20.6
541511	Custom computer programming services	34	16 164	6 674	1 393	167	35.6	39.9
541512	Computer systems design services	48	67 430	30 868	6 635	565	31.5	5.3
5415121	Computer systems integrators	23	46 807	21 979	4 525	326	37.2	2.7
5415122	Computer systems consultants (except systems integrators)	25	20 623	8 889	2 110	239	18.4	11.2
5416	Management, scientific, & technical consulting services	109	43 326	18 440	4 035	542	41.1	6.2
54161	Management consulting services	77	29 983	13 766	2 859	412	39.4	6.6
541611	Administrative management & general management consulting service	37	14 611	6 888	1 393	105	34.9	7.1
541612	Human resources & executive search consulting services	15	7 283	4 678	966	253	19.2	5.4
5416123	Human resources & personnel management consulting	5	D	D	D	c	D	D
541613	Marketing consulting services	20	5 945	1 481	269	41	79.3	9.5
54162	Environmental consulting services	21	10 807	4 203	1 079	113	37.3	6.5
541620	Environmental consulting services	21	10 807	4 203	1 079	113	37.3	6.5
5417	Scientific research & development services	50	130 767	50 950	11 281	926	7.7	33.0
54171	R&D in the physical, engineering, & life sciences	46	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	46	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	36	87 457	33 132	7 929	532	9.3	6.7
5417102	Research & development in the life sciences	10	D	D	D	e	D	D
5418	Advertising & related services	32	30 221	14 453	2 694	280	15.7	1.0
54183	Media buying services	2	D	D	D	b	D	D
541830	Media buying services	2	D	D	D	b	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	36	10 651	2 288	479	100	52.3	7.4
54192	Photographic services	23	6 939	1 337	282	69	41.6	2.4
541921	Photographic studios, portrait	17	3 184	410	79	49	67.1	5.2
541922	Commercial photography	6	3 755	927	203	20	20.1	–

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	STOCKTON–LODI, CA MSA							
54	**Professional, scientific, & technical services**	**575**	**277 673**	**111 202**	**25 844**	**3 531**	**32.4**	**9.6**
541	Professional, scientific, & technical services	575	277 673	111 202	25 844	3 531	32.4	9.6
5411	Legal services	194	90 758	36 602	7 779	923	31.8	6.7
54111	Offices of lawyers	184	83 775	32 585	6 883	809	34.3	6.8
541110	Offices of lawyers	184	83 775	32 585	6 883	809	34.3	6.8
5411101	Offices of lawyers (except legal aid societies)	184	83 775	32 585	6 883	809	34.3	6.8
54119	Other legal services	10	6 983	4 017	896	114	1.6	6.3
541191	Title abstract & settlement offices	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	133	60 046	26 911	6 583	1 119	28.9	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	133	60 046	26 911	6 583	1 119	28.9	6.4
541211	Offices of certified public accountants	81	34 844	14 121	3 089	434	32.7	3.6
541213	Tax return preparation services	16	3 581	1 409	595	245	28.2	1.3
541219	Other accounting services	33	13 777	6 039	1 729	306	36.0	1.3
5413	Architectural, engineering, & related services	89	48 780	15 833	3 673	492	55.8	9.9
54131	Architectural services	23	7 562	2 213	426	80	68.8	2.5
541310	Architectural services	23	7 562	2 213	426	80	68.8	2.5
54133	Engineering services	48	32 603	11 206	2 496	337	57.8	13.8
541330	Engineering services	48	32 603	11 206	2 496	337	57.8	13.8
54135	Building inspection services	6	D	D	D	a	D	D
541350	Building inspection services	6	D	D	D	a	D	D
5414	Specialized design services	9	1 963	334	56	13	77.7	7.5
5415	Computer systems design & related services	30	19 348	6 825	1 627	137	25.8	30.4
54151	Computer systems design & related services	30	19 348	6 825	1 627	137	25.8	30.4
541512	Computer systems design services	18	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	13	5 875	2 623	586	56	28.1	63.9
5416	Management, scientific, & technical consulting services	59	41 612	19 325	4 871	475	14.1	4.4
54161	Management consulting services	44	37 637	17 956	4 548	442	12.1	2.3
541611	Administrative management & general management consulting service	26	22 283	12 291	3 526	312	11.4	2.2
541612	Human resources & executive search consulting services	10	8 221	2 462	597	86	10.5	2.2
5416123	Human resources & personnel management consulting	8	D	D	D	b	D	D
5418	Advertising & related services	19	D	D	D	b	D	D
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	35	D	D	D	e	D	D
54192	Photographic services	27	5 138	1 659	357	112	52.5	–
541921	Photographic studios, portrait	25	D	D	D	c	D	D
	VISALIA–TULARE–PORTERVILLE, CA MSA							
54	**Professional, scientific, & technical services**	**335**	**265 602**	**44 963**	**9 819**	**1 788**	**18.5**	**9.5**
541	Professional, scientific, & technical services	335	265 602	44 963	9 819	1 788	18.5	9.5
5411	Legal services	86	31 151	8 307	1 903	316	50.1	8.8
54111	Offices of lawyers	84	D	D	D	e	D	D
541110	Offices of lawyers	84	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	84	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	104	32 511	12 328	2 963	582	35.6	15.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	104	32 511	12 328	2 963	582	35.6	15.4
541211	Offices of certified public accountants	66	24 321	9 177	2 228	285	34.9	6.7
541213	Tax return preparation services	12	1 231	412	112	72	57.8	2.3
541219	Other accounting services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	58	27 176	11 583	2 560	360	50.9	10.9
54131	Architectural services	15	7 675	2 747	581	94	30.9	17.3
541310	Architectural services	15	7 675	2 747	581	94	30.9	17.3
54133	Engineering services	28	14 735	6 624	1 434	185	68.3	4.0
541330	Engineering services	28	14 735	6 624	1 434	185	68.3	4.0
5414	Specialized design services	8	D	D	D	a	D	D
54143	Graphic design services	7	D	D	D	a	D	D
541430	Graphic design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	13	8 999	2 869	621	75	12.7	81.2
54151	Computer systems design & related services	13	8 999	2 869	621	75	12.7	81.2
5416	Management, scientific, & technical consulting services	22	D	D	D	b	D	D
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	17	D	D	D	c	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	23	D	D	D	c	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	YUBA CITY, CA MSA							
54	**Professional, scientific, & technical services**	**143**	**37 253**	**14 274**	**3 277**	**572**	**55.6**	**4.2**
541	Professional, scientific, & technical services	143	37 253	14 274	3 277	572	55.6	4.2
5411	Legal services	56	16 129	5 543	1 170	207	50.4	4.8
54111	Offices of lawyers	54	D	D	D	c	D	D
541110	Offices of lawyers	54	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	54	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	9 783	4 055	965	167	51.4	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	9 783	4 055	965	167	51.4	1.6
541211	Offices of certified public accountants	22	7 392	3 300	749	109	37.6	.4
541213	Tax return preparation services	9	1 096	366	121	34	87.3	11.0
541219	Other accounting services	12	1 295	389	95	24	100.0	–
5413	Architectural, engineering, & related services	16	4 883	2 115	463	65	69.1	5.5
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	8	1 453	540	115	37	39.8	8.4
	AREA OUTSIDE CALIFORNIA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 445**	**375 838**	**123 921**	**27 482**	**5 011**	**52.1**	**8.9**
541	Professional, scientific, & technical services	1 445	375 838	123 921	27 482	5 011	52.1	8.9
5411	Legal services	449	127 822	36 178	8 325	1 407	46.1	8.3
54111	Offices of lawyers	414	D	D	D	g	D	D
541110	Offices of lawyers	414	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	414	D	D	D	g	D	D
54119	Other legal services	35	D	D	D	e	D	D
541191	Title abstract & settlement offices	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	374	67 003	24 007	5 904	1 355	63.8	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	374	67 003	24 007	5 904	1 355	63.8	5.2
541211	Offices of certified public accountants	180	45 728	17 369	4 138	753	60.6	4.9
541213	Tax return preparation services	76	7 391	1 899	664	245	71.5	4.7
541219	Other accounting services	115	13 518	4 582	1 074	342	70.1	6.9
5413	Architectural, engineering, & related services	275	93 095	38 886	8 311	1 192	52.7	7.0
54131	Architectural services	40	12 775	4 473	998	144	54.0	11.5
541310	Architectural services	40	12 775	4 473	998	144	54.0	11.5
54133	Engineering services	156	62 281	28 344	5 889	766	53.2	6.2
541330	Engineering services	156	62 281	28 344	5 889	766	53.2	6.2
54137	Surveying & mapping (except geophysical) services	53	6 765	2 386	508	143	63.3	5.5
541370	Surveying & mapping (except geophysical) services	53	6 765	2 386	508	143	63.3	5.5
54138	Testing laboratories	14	8 080	2 819	718	107	37.7	9.0
541380	Testing laboratories	14	8 080	2 819	718	107	37.7	9.0
5414	Specialized design services	23	D	D	D	b	D	D
54141	Interior design services	5	D	D	D	b	D	D
541410	Interior design services	5	D	D	D	b	D	D
54143	Graphic design services	16	D	D	D	b	D	D
541430	Graphic design services	16	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	58	D	D	D	c	D	D
54151	Computer systems design & related services	58	D	D	D	c	D	D
541512	Computer systems design services	27	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	151	D	D	D	e	D	D
54161	Management consulting services	99	D	D	D	e	D	D
541611	Administrative management & general management consulting service	37	D	D	D	c	D	D
541612	Human resources & executive search consulting services	26	D	D	D	b	D	D
541613	Marketing consulting services	24	D	D	D	b	D	D
54162	Environmental consulting services	25	D	D	D	c	D	D
541620	Environmental consulting services	25	D	D	D	c	D	D
54169	Other scientific & technical consulting services	27	D	D	D	b	D	D
541690	Other scientific & technical consulting services	27	D	D	D	b	D	D
5418	Advertising & related services	48	D	D	D	c	D	D
54189	Other services related to advertising	12	D	D	D	b	D	D
541890	Other services related to advertising	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	46	D	D	D	c	D	D
54192	Photographic services	34	D	D	D	c	D	D
541921	Photographic studios, portrait	30	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	BAKERSFIELD, CA MSA								
54	**Professional, scientific, & technical services**	**3**	**1 338**	**1 345**	**752**	**163**	**25**	**–**	**20.7**
541	Professional, scientific, & technical services	3	1 338	1 345	752	163	25	–	20.7
	CHICO–PARADISE, CA MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	a	D	D
5417	Scientific research & development services	1	D	D	D	D	a	D	D
	FRESNO, CA MSA								
54	**Professional, scientific, & technical services**	**5**	**2 263**	**2 343**	**1 318**	**329**	**36**	**–**	**–**
541	Professional, scientific, & technical services	5	2 263	2 343	1 318	329	36	–	–
	LOS ANGELES–RIVERSIDE–ORANGE COUNTY, CA CMSA								
54	**Professional, scientific, & technical services**	**250**	**522 330**	**486 189**	**227 835**	**51 203**	**5 845**	**10.8**	**9.8**
541	Professional, scientific, & technical services	250	522 330	486 189	227 835	51 203	5 845	10.8	9.8
5411	Legal services	124	93 366	81 211	49 558	10 966	1 360	19.6	12.1
54111	Offices of lawyers	124	93 366	81 211	49 558	10 966	1 360	19.6	12.1
541110	Offices of lawyers	124	93 366	81 211	49 558	10 966	1 360	19.6	12.1
5411102	Legal aid societies & similar legal services	124	93 366	81 211	49 558	10 966	1 360	19.6	12.1
5417	Scientific research & development services	126	428 964	404 978	178 277	40 237	4 485	8.8	9.3
54171	R&D in the physical, engineering, & life sciences	101	D	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	101	D	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	35	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	66	234 094	208 867	90 936	20 822	2 739	5.0	12.4
54172	Research & development in the social sciences & humanities	25	D	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	25	D	D	D	D	g	D	D
	Los Angeles–Long Beach, CA PMSA								
54	**Professional, scientific, & technical services**	**173**	**449 458**	**424 314**	**202 101**	**45 939**	**5 301**	**10.2**	**5.1**
541	Professional, scientific, & technical services	173	449 458	424 314	202 101	45 939	5 301	10.2	5.1
5411	Legal services	93	81 855	70 412	43 368	9 811	1 180	19.6	9.1
54111	Offices of lawyers	93	81 855	70 412	43 368	9 811	1 180	19.6	9.1
541110	Offices of lawyers	93	81 855	70 412	43 368	9 811	1 180	19.6	9.1
5411102	Legal aid societies & similar legal services	93	81 855	70 412	43 368	9 811	1 180	19.6	9.1
5417	Scientific research & development services	80	367 603	353 902	158 733	36 128	4 121	8.2	4.2
54171	R&D in the physical, engineering, & life sciences	62	232 830	218 113	95 022	21 645	2 918	5.3	6.3
541710	R&D in the physical, engineering, & life sciences	62	232 830	218 113	95 022	21 645	2 918	5.3	6.3
5417101	R&D in the physical & engineering sciences	17	35 052	36 513	14 466	3 318	360	6.4	4.6
5417102	Research & development in the life sciences	45	197 778	181 600	80 556	18 327	2 558	5.0	6.6
54172	Research & development in the social sciences & humanities	18	134 773	135 789	63 711	14 483	1 203	13.2	.6
541720	R&D in the social sciences & humanities	18	134 773	135 789	63 711	14 483	1 203	13.2	.6
	Orange County, CA PMSA								
54	**Professional, scientific, & technical services**	**45**	**57 761**	**46 941**	**18 980**	**4 005**	**336**	**8.7**	**36.5**
541	Professional, scientific, & technical services	45	57 761	46 941	18 980	4 005	336	8.7	36.5
5411	Legal services	13	7 162	6 843	3 889	638	101	17.4	19.0
54111	Offices of lawyers	13	7 162	6 843	3 889	638	101	17.4	19.0
541110	Offices of lawyers	13	7 162	6 843	3 889	638	101	17.4	19.0
5411102	Legal aid societies & similar legal services	13	7 162	6 843	3 889	638	101	17.4	19.0
5417	Scientific research & development services	32	50 599	40 098	15 091	3 367	235	7.4	38.9
54171	R&D in the physical, engineering, & life sciences	27	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	27	D	D	D	D	c	D	D
5417102	Research & development in the life sciences	15	33 916	24 413	9 245	2 243	146	.3	47.0
54172	Research & development in the social sciences & humanities	5	D	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	5	D	D	D	D	b	D	D
	Riverside–San Bernardino, CA PMSA								
54	**Professional, scientific, & technical services**	**19**	**6 021**	**6 024**	**2 712**	**612**	**98**	**40.1**	**40.5**
541	Professional, scientific, & technical services	19	6 021	6 024	2 712	612	98	40.1	40.5
5411	Legal services	13	3 031	2 795	1 696	366	59	10.1	80.5
54111	Offices of lawyers	13	3 031	2 795	1 696	366	59	10.1	80.5
541110	Offices of lawyers	13	3 031	2 795	1 696	366	59	10.1	80.5
5411102	Legal aid societies & similar legal services	13	3 031	2 795	1 696	366	59	10.1	80.5

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	LOS ANGELES–RIVERSIDE–ORANGE COUNTY, CA CMSA—Con.								
	Ventura, CA PMSA								
54	**Professional, scientific, & technical services**	**13**	**9 090**	**8 910**	**4 042**	**647**	**110**	**29.9**	**52.3**
541	Professional, scientific, & technical services	13	9 090	8 910	4 042	647	110	29.9	52.3
5417	Scientific research & development services	8	7 772	7 749	3 437	496	90	26.4	61.2
	MERCED, CA MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	MODESTO, CA MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	REDDING, CA MSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
	SACRAMENTO–YOLO, CA CMSA								
54	**Professional, scientific, & technical services**	**49**	**44 869**	**41 292**	**19 066**	**4 361**	**496**	**15.4**	**12.6**
541	Professional, scientific, & technical services	49	44 869	41 292	19 066	4 361	496	15.4	12.6
5411	Legal services	29	D	D	D	D	e	D	D
54111	Offices of lawyers	29	D	D	D	D	e	D	D
541110	Offices of lawyers	29	D	D	D	D	e	D	D
5411102	Legal aid societies & similar legal services	29	D	D	D	D	e	D	D
5417	Scientific research & development services	20	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	D	c	D	D
5417102	Research & development in the life sciences	6	D	D	D	D	c	D	D
	Sacramento, CA PMSA								
54	**Professional, scientific, & technical services**	**40**	**34 216**	**31 809**	**15 511**	**3 560**	**421**	**17.4**	**14.8**
541	Professional, scientific, & technical services	40	34 216	31 809	15 511	3 560	421	17.4	14.8
5411	Legal services	27	21 551	19 339	10 234	2 360	277	14.7	21.1
54111	Offices of lawyers	27	21 551	19 339	10 234	2 360	277	14.7	21.1
541110	Offices of lawyers	27	21 551	19 339	10 234	2 360	277	14.7	21.1
5411102	Legal aid societies & similar legal services	27	21 551	19 339	10 234	2 360	277	14.7	21.1
5417	Scientific research & development services	13	12 665	12 470	5 277	1 200	144	22.0	4.2
	Yolo, CA PMSA								
54	**Professional, scientific, & technical services**	**9**	**10 653**	**9 483**	**3 555**	**801**	**75**	**8.9**	**5.6**
541	Professional, scientific, & technical services	9	10 653	9 483	3 555	801	75	8.9	5.6
5417	Scientific research & development services	7	D	D	D	D	b	D	D
	SALINAS, CA MSA								
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	D	c	D	D
5417	Scientific research & development services	8	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	D	c	D	D
	SAN DIEGO, CA MSA								
54	**Professional, scientific, & technical services**	**110**	**554 560**	**552 669**	**237 130**	**54 547**	**6 875**	**3.7**	**1.6**
541	Professional, scientific, & technical services	110	554 560	552 669	237 130	54 547	6 875	3.7	1.6
5411	Legal services	19	14 762	13 839	7 715	1 786	237	16.3	6.3
54111	Offices of lawyers	19	14 762	13 839	7 715	1 786	237	16.3	6.3
541110	Offices of lawyers	19	14 762	13 839	7 715	1 786	237	16.3	6.3
5411102	Legal aid societies & similar legal services	19	14 762	13 839	7 715	1 786	237	16.3	6.3
5417	Scientific research & development services	91	539 798	538 830	229 415	52 761	6 638	3.4	1.5
54171	R&D in the physical, engineering, & life sciences	84	530 342	519 993	218 752	49 700	6 475	3.1	1.5
541710	R&D in the physical, engineering, & life sciences	84	530 342	519 993	218 752	49 700	6 475	3.1	1.5
5417101	R&D in the physical & engineering sciences	13	159 144	176 279	70 610	16 222	2 989	.6	.9
5417102	Research & development in the life sciences	71	371 198	343 714	148 142	33 478	3 486	4.1	1.8
54172	Research & development in the social sciences & humanities	7	9 456	18 837	10 663	3 061	163	22.7	–
541720	R&D in the social sciences & humanities	7	9 456	18 837	10 663	3 061	163	22.7	–

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	SAN FRANCISCO–OAKLAND–SAN JOSE, CA CMSA								
54	**Professional, scientific, & technical services**	**301**	**1 037 806**	**952 984**	**330 086**	**81 679**	**6 275**	**6.8**	**6.5**
541	Professional, scientific, & technical services	301	1 037 806	952 984	330 086	81 679	6 275	6.8	6.5
5411	Legal services	92	69 368	61 542	32 478	7 655	1 001	7.7	9.6
54111	Offices of lawyers	92	69 368	61 542	32 478	7 655	1 001	7.7	9.6
541110	Offices of lawyers	92	69 368	61 542	32 478	7 655	1 001	7.7	9.6
5411102	Legal aid societies & similar legal services	92	69 368	61 542	32 478	7 655	1 001	7.7	9.6
5417	Scientific research & development services	209	968 438	891 442	297 608	74 024	5 274	6.8	6.3
54171	R&D in the physical, engineering, & life sciences	146	D	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	146	D	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	61	D	D	D	D	h	D	D
5417102	Research & development in the life sciences	85	156 246	168 811	74 770	17 398	1 540	12.8	15.8
54172	Research & development in the social sciences & humanities	63	D	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	63	D	D	D	D	g	D	D
	Oakland, CA PMSA								
54	**Professional, scientific, & technical services**	**80**	**92 381**	**83 666**	**36 237**	**8 503**	**990**	**21.3**	**14.3**
541	Professional, scientific, & technical services	80	92 381	83 666	36 237	8 503	990	21.3	14.3
5411	Legal services	23	10 352	10 445	5 646	1 173	182	10.3	22.2
54111	Offices of lawyers	23	10 352	10 445	5 646	1 173	182	10.3	22.2
541110	Offices of lawyers	23	10 352	10 445	5 646	1 173	182	10.3	22.2
5411102	Legal aid societies & similar legal services	23	10 352	10 445	5 646	1 173	182	10.3	22.2
5417	Scientific research & development services	57	82 029	73 221	30 591	7 330	808	22.7	13.3
54171	R&D in the physical, engineering, & life sciences	36	61 618	54 646	23 264	5 452	549	17.9	15.6
541710	R&D in the physical, engineering, & life sciences	36	61 618	54 646	23 264	5 452	549	17.9	15.6
5417101	R&D in the physical & engineering sciences	15	D	D	D	D	c	D	D
5417102	Research & development in the life sciences	21	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	21	20 411	18 575	7 327	1 878	259	37.1	6.2
541720	R&D in the social sciences & humanities	21	20 411	18 575	7 327	1 878	259	37.1	6.2
	San Francisco, CA PMSA								
54	**Professional, scientific, & technical services**	**125**	**392 072**	**342 489**	**171 678**	**40 094**	**3 290**	**6.7**	**6.5**
541	Professional, scientific, & technical services	125	392 072	342 489	171 678	40 094	3 290	6.7	6.5
5411	Legal services	50	53 980	46 197	24 271	5 880	715	5.0	7.8
54111	Offices of lawyers	50	53 980	46 197	24 271	5 880	715	5.0	7.8
541110	Offices of lawyers	50	53 980	46 197	24 271	5 880	715	5.0	7.8
5411102	Legal aid societies & similar legal services	50	53 980	46 197	24 271	5 880	715	5.0	7.8
5417	Scientific research & development services	75	338 092	296 292	147 407	34 214	2 575	7.0	6.3
54171	R&D in the physical, engineering, & life sciences	52	258 923	235 845	125 310	28 264	2 076	6.2	5.3
541710	R&D in the physical, engineering, & life sciences	52	258 923	235 845	125 310	28 264	2 076	6.2	5.3
5417101	R&D in the physical & engineering sciences	18	D	D	D	D	g	D	D
5417102	Research & development in the life sciences	34	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	23	79 169	60 447	22 097	5 950	499	9.5	9.3
541720	R&D in the social sciences & humanities	23	79 169	60 447	22 097	5 950	499	9.5	9.3
	San Jose, CA PMSA								
54	**Professional, scientific, & technical services**	**77**	**523 757**	**499 552**	**113 906**	**31 104**	**1 828**	**4.5**	**5.4**
541	Professional, scientific, & technical services	77	523 757	499 552	113 906	31 104	1 828	4.5	5.4
5411	Legal services	10	3 702	3 526	1 818	426	71	33.7	3.1
54111	Offices of lawyers	10	3 702	3 526	1 818	426	71	33.7	3.1
541110	Offices of lawyers	10	3 702	3 526	1 818	426	71	33.7	3.1
5411102	Legal aid societies & similar legal services	10	3 702	3 526	1 818	426	71	33.7	3.1
5417	Scientific research & development services	67	520 055	496 026	112 088	30 678	1 757	4.3	5.5
54171	R&D in the physical, engineering, & life sciences	51	484 428	466 916	103 942	28 666	1 508	1.9	5.1
541710	R&D in the physical, engineering, & life sciences	51	484 428	466 916	103 942	28 666	1 508	1.9	5.1
5417101	R&D in the physical & engineering sciences	25	D	D	D	D	g	D	D
5417102	Research & development in the life sciences	26	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	16	35 627	29 110	8 146	2 012	249	36.7	10.5
541720	R&D in the social sciences & humanities	16	35 627	29 110	8 146	2 012	249	36.7	10.5
	Santa Cruz–Watsonville, CA PMSA								
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	D	c	D	D
5417	Scientific research & development services	3	D	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From adminis-trative records[1]	Percent of revenue— Estimated[2]
	SAN FRANCISCO–OAKLAND–SAN JOSE, CA CMSA—Con.								
	Santa Rosa, CA PMSA								
54	**Professional, scientific, & technical services . .**	**8**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	D	a	D	D
	Vallejo–Fairfield–Napa, CA PMSA								
54	**Professional, scientific, & technical services . .**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences . . .	3	D	D	D	D	b	D	D
5417102	Research & development in the life sciences	2	D	D	D	D	b	D	D
	SAN LUIS OBISPO–ATASCADERO–PASO ROBLES, CA MSA								
54	**Professional, scientific, & technical services . .**	**6**	**1 783**	**1 787**	**888**	**194**	**34**	**23.7**	**19.3**
541	Professional, scientific, & technical services	6	1 783	1 787	888	194	34	23.7	19.3
	SANTA BARBARA–SANTA MARIA–LOMPOC, CA MSA								
54	**Professional, scientific, & technical services . .**	**22**	**16 970**	**15 914**	**8 133**	**1 986**	**211**	**21.7**	**.2**
541	Professional, scientific, & technical services	22	16 970	15 914	8 133	1 986	211	21.7	.2
5417	Scientific research & development services	15	15 334	14 374	7 330	1 799	180	24.0	–
54171	R&D in the physical, engineering, & life sciences	9	13 760	12 768	6 727	1 681	119	20.2	–
541710	R&D in the physical, engineering, & life sciences . . .	9	13 760	12 768	6 727	1 681	119	20.2	–
	STOCKTON–LODI, CA MSA								
54	**Professional, scientific, & technical services . .**	**3**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	VISALIA–TULARE–PORTERVILLE, CA MSA								
54	**Professional, scientific, & technical services . .**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	D	a	D	D
	YUBA CITY, CA MSA								
54	**Professional, scientific, & technical services . .**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	AREA OUTSIDE CALIFORNIA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services . .**	**19**	**14 302**	**13 426**	**5 701**	**1 456**	**323**	**13.4**	**1.7**
541	Professional, scientific, & technical services	19	14 302	13 426	5 701	1 456	323	13.4	1.7
5417	Scientific research & development services	8	12 790	11 873	4 652	1 224	287	12.4	–

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALAMEDA COUNTY, CA							
54	**Professional, scientific, & technical services**	**3 667**	**3 875 301**	**1 498 283**	**335 218**	**30 441**	**20.0**	**11.1**
541	Professional, scientific, & technical services	3 667	3 875 301	1 498 283	335 218	30 441	20.0	11.1
5411	Legal services	776	552 097	228 279	51 852	4 070	20.3	5.2
54111	Offices of lawyers	746	530 877	219 295	49 832	3 837	21.0	3.9
541110	Offices of lawyers	746	530 877	219 295	49 832	3 837	21.0	3.9
5411101	Offices of lawyers (except legal aid societies)	746	530 877	219 295	49 832	3 837	21.0	3.9
54119	Other legal services	30	21 220	8 984	2 020	233	3.4	36.5
541191	Title abstract & settlement offices	19	17 261	7 090	1 616	164	2.7	35.6
541199	All other legal services	11	3 959	1 894	404	69	6.7	40.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	460	205 396	85 037	19 997	2 864	27.8	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	460	205 396	85 037	19 997	2 864	27.8	6.4
541211	Offices of certified public accountants	231	122 710	47 270	10 119	1 250	30.6	7.6
541213	Tax return preparation services	94	16 742	4 969	1 948	870	46.4	2.7
541214	Payroll services	9	D	D	D	e	D	D
541219	Other accounting services	126	D	D	D	e	D	D
5413	Architectural, engineering, & related services	676	785 359	342 498	79 779	6 984	25.7	7.6
54131	Architectural services	158	109 905	37 482	8 265	915	29.7	8.0
541310	Architectural services	158	109 905	37 482	8 265	915	29.7	8.0
54133	Engineering services	428	529 206	241 657	55 841	4 481	28.3	8.5
541330	Engineering services	428	529 206	241 657	55 841	4 481	28.3	8.5
54134	Drafting services	9	8 227	3 399	758	77	17.9	–
541340	Drafting services	9	8 227	3 399	758	77	17.9	–
54135	Building inspection services	8	D	D	D	b	D	D
541350	Building inspection services	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	26	20 607	8 866	2 034	237	19.5	24.8
541370	Surveying & mapping (except geophysical) services	26	20 607	8 866	2 034	237	19.5	24.8
54138	Testing laboratories	45	114 142	49 640	12 601	1 214	11.8	.8
541380	Testing laboratories	45	114 142	49 640	12 601	1 214	11.8	.8
5414	Specialized design services	129	77 142	25 537	5 478	666	29.8	7.4
54141	Interior design services	23	12 545	4 797	1 120	112	16.1	11.9
541410	Interior design services	23	12 545	4 797	1 120	112	16.1	11.9
54142	Industrial design services	10	D	D	D	b	D	D
541420	Industrial design services	10	D	D	D	b	D	D
54143	Graphic design services	91	55 516	17 681	3 738	438	34.6	5.6
541430	Graphic design services	91	55 516	17 681	3 738	438	34.6	5.6
5414301	Graphic design services (except commercial art & medical artists)	81	D	D	D	e	D	D
5414302	Commercial art	10	D	D	D	b	D	D
5415	Computer systems design & related services	797	1 158 394	404 792	86 007	7 021	14.9	16.4
54151	Computer systems design & related services	797	1 158 394	404 792	86 007	7 021	14.9	16.4
541511	Custom computer programming services	394	404 241	204 361	44 340	3 399	17.0	19.3
541512	Computer systems design services	317	676 821	174 366	36 103	3 005	11.8	15.7
5415121	Computer systems integrators	93	529 007	106 606	23 336	2 082	4.1	15.6
5415122	Computer systems consultants (except systems integrators)	224	147 814	67 760	12 767	923	39.4	16.2
541519	Other computer related services	76	47 336	18 932	4 479	393	46.3	11.1
5416	Management, scientific, & technical consulting services	444	410 206	155 020	33 233	3 094	30.6	11.3
54161	Management consulting services	290	232 424	84 789	17 704	1 770	21.2	12.3
541611	Administrative management & general management consulting service	126	107 912	39 444	7 653	700	18.2	8.9
541612	Human resources & executive search consulting services	64	42 937	16 696	3 753	494	27.8	19.8
5416122	Executive placement services	34	29 903	11 871	2 990	385	17.2	27.6
5416123	Human resources & personnel management consulting	28	D	D	D	b	D	D
541613	Marketing consulting services	59	42 694	13 420	2 205	168	24.5	19.0
541614	Process, physical distribution, & logistics consulting services	22	28 602	11 393	3 053	276	12.0	4.3
541618	Other management consulting services	19	10 279	3 836	1 040	132	35.8	11.7
54162	Environmental consulting services	65	79 117	32 016	6 996	658	30.7	12.2
541620	Environmental consulting services	65	79 117	32 016	6 996	658	30.7	12.2
54169	Other scientific & technical consulting services	89	98 665	38 215	8 533	666	52.6	8.0
541690	Other scientific & technical consulting services	89	98 665	38 215	8 533	666	52.6	8.0
5417	Scientific research & development services	103	372 009	167 575	38 483	2 622	8.1	14.9
54171	R&D in the physical, engineering, & life sciences	95	355 567	160 659	37 367	2 490	7.4	13.5
541710	R&D in the physical, engineering, & life sciences	95	355 567	160 659	37 367	2 490	7.4	13.5
5417101	R&D in the physical & engineering sciences	52	226 063	98 473	23 701	1 622	6.5	5.9
5417102	Research & development in the life sciences	43	129 504	62 186	13 666	868	9.0	26.7
54172	Research & development in the social sciences & humanities	8	16 442	6 916	1 116	132	22.3	46.7
541720	R&D in the social sciences & humanities	8	16 442	6 916	1 116	132	22.3	46.7

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALAMEDA COUNTY, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	149	249 152	69 816	16 110	2 244	13.1	6.5
54181	Advertising agencies	42	16 583	6 367	1 293	162	35.6	4.0
541810	Advertising agencies	42	16 583	6 367	1 293	162	35.6	4.0
54182	Public relations agencies	19	11 757	5 080	1 070	114	35.4	1.7
541820	Public relations agencies	19	11 757	5 080	1 070	114	35.4	1.7
54184	Media representatives	10	24 290	9 545	1 943	152	–	31.6
541840	Media representatives	10	24 290	9 545	1 943	152	–	31.6
5418401	Radio & television advertising representatives	4	D	D	D	c	D	D
54185	Display advertising	8	90 599	12 744	3 275	746	9.7	–
541850	Display advertising	8	90 599	12 744	3 275	746	9.7	–
5418501	Display advertising (except outdoor)	1	D	D	D	f	D	D
5418502	Outdoor advertising services	7	D	D	D	c	D	D
54186	Direct mail advertising	18	55 105	26 392	6 112	779	17.2	.4
541860	Direct mail advertising	18	55 105	26 392	6 112	779	17.2	.4
54189	Other services related to advertising	49	D	D	D	e	D	D
541890	Other services related to advertising	49	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	18	32 026	5 198	1 371	106	2.3	5.0
5418903	Sign painting & lettering shop	19	D	D	D	b	D	D
5418909	All other advertising	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	133	65 546	19 729	4 279	876	33.8	25.1
54191	Marketing research & public opinion polling	22	24 644	7 285	1 645	303	33.8	43.3
541910	Marketing research & public opinion polling	22	24 644	7 285	1 645	303	33.8	43.3
54192	Photographic services	80	25 830	7 701	1 649	408	44.6	15.8
541921	Photographic studios, portrait	64	18 539	5 868	1 217	339	43.2	3.7
541922	Commercial photography	16	7 291	1 833	432	69	48.0	46.4
54193	Translation & interpretation services	13	3 770	1 123	230	67	24.0	4.4
541930	Translation & interpretation services	13	3 770	1 123	230	67	24.0	4.4
54199	All other professional, scientific, & technical services	18	11 302	3 620	755	98	12.5	13.7
541990	All other professional, scientific, & technical services	18	11 302	3 620	755	98	12.5	13.7
	ALPINE COUNTY, CA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	AMADOR COUNTY, CA							
54	**Professional, scientific, & technical services**	**50**	**9 290**	**2 707**	**621**	**119**	**77.2**	**13.4**
541	Professional, scientific, & technical services	50	9 290	2 707	621	119	77.2	13.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 633	563	129	39	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 633	563	129	39	100.0	–
5413	Architectural, engineering, & related services	10	3 130	1 111	289	33	61.1	25.5
	BUTTE COUNTY, CA							
54	**Professional, scientific, & technical services**	**308**	**130 717**	**44 961**	**10 068**	**1 513**	**44.9**	**8.5**
541	Professional, scientific, & technical services	308	130 717	44 961	10 068	1 513	44.9	8.5
5411	Legal services	105	29 599	8 045	1 759	329	54.1	9.4
54111	Offices of lawyers	103	D	D	D	e	D	D
541110	Offices of lawyers	103	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	103	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	79	19 739	9 245	2 287	326	43.0	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	79	19 739	9 245	2 287	326	43.0	7.1
541211	Offices of certified public accountants	44	16 700	8 408	1 944	229	39.9	5.8
541213	Tax return preparation services	14	1 659	375	225	50	36.8	15.6
541219	Other accounting services	21	1 380	462	118	47	87.2	12.8
5413	Architectural, engineering, & related services	45	23 517	8 850	2 055	303	55.3	9.8
54133	Engineering services	28	18 795	7 093	1 677	235	55.2	11.8
541330	Engineering services	28	18 795	7 093	1 677	235	55.2	11.8
5414	Specialized design services	12	4 534	719	155	72	45.2	.4
54141	Interior design services	5	3 379	474	107	60	27.0	–
541410	Interior design services	5	3 379	474	107	60	27.0	–
5415	Computer systems design & related services	21	36 445	12 883	2 722	274	28.1	–
54151	Computer systems design & related services	21	36 445	12 883	2 722	274	28.1	–
541511	Custom computer programming services	12	32 624	11 540	2 370	215	22.4	–
5416	Management, scientific, & technical consulting services	22	9 529	2 869	535	101	37.8	47.0
54161	Management consulting services	14	4 710	1 335	238	57	61.2	23.7
5418	Advertising & related services	13	5 002	1 448	353	56	75.5	.6
	CALAVERAS COUNTY, CA							
54	**Professional, scientific, & technical services**	**55**	**13 093**	**4 530**	**1 008**	**177**	**70.8**	**11.9**
541	Professional, scientific, & technical services	55	13 093	4 530	1 008	177	70.8	11.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 099	466	125	32	60.1	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 099	466	125	32	60.1	3.5
5413	Architectural, engineering, & related services	21	7 619	2 771	598	89	71.9	11.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLUSA COUNTY, CA							
54	**Professional, scientific, & technical services**	**19**	**2 618**	**553**	**133**	**37**	**42.1**	**19.0**
541	Professional, scientific, & technical services	19	2 618	553	133	37	42.1	19.0
	CONTRA COSTA COUNTY, CA							
54	**Professional, scientific, & technical services**	**2 678**	**2 487 484**	**1 020 136**	**221 069**	**19 116**	**20.7**	**12.6**
541	Professional, scientific, & technical services	2 678	2 487 484	1 020 136	221 069	19 116	20.7	12.6
5411	Legal services	536	312 344	125 055	26 244	2 443	24.4	4.6
54111	Offices of lawyers	518	300 529	118 899	24 666	2 291	25.2	3.9
541110	Offices of lawyers	518	300 529	118 899	24 666	2 291	25.2	3.9
5411101	Offices of lawyers (except legal aid societies)	518	300 529	118 899	24 666	2 291	25.2	3.9
54119	Other legal services	18	11 815	6 156	1 578	152	2.6	23.4
541191	Title abstract & settlement offices	14	11 024	5 726	1 493	137	.9	22.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	411	236 267	97 784	21 919	2 726	22.5	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	411	236 267	97 784	21 919	2 726	22.5	4.5
541211	Offices of certified public accountants	233	116 651	48 311	10 561	1 258	27.6	5.7
541213	Tax return preparation services	64	8 145	2 417	656	262	67.4	10.5
541214	Payroll services	11	D	D	D	f	D	D
541219	Other accounting services	103	D	D	D	f	D	D
5413	Architectural, engineering, & related services	476	731 234	280 601	61 429	5 300	19.3	5.4
54131	Architectural services	74	42 948	18 637	3 605	364	42.5	2.4
541310	Architectural services	74	42 948	18 637	3 605	364	42.5	2.4
54133	Engineering services	332	643 477	240 759	52 666	4 271	17.6	5.0
541330	Engineering services	332	643 477	240 759	52 666	4 271	17.6	5.0
54134	Drafting services	13	5 761	3 054	588	253	30.5	59.2
541340	Drafting services	13	5 761	3 054	588	253	30.5	59.2
54135	Building inspection services	16	D	D	D	b	D	D
541350	Building inspection services	16	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	16	6 953	3 493	681	80	15.3	–
541370	Surveying & mapping (except geophysical) services	16	6 953	3 493	681	80	15.3	–
54138	Testing laboratories	24	24 383	10 594	2 923	240	21.0	13.0
541380	Testing laboratories	24	24 383	10 594	2 923	240	21.0	13.0
5414	Specialized design services	72	40 921	8 961	2 139	289	36.8	18.4
54141	Interior design services	29	19 827	3 527	736	139	33.6	8.5
541410	Interior design services	29	19 827	3 527	736	139	33.6	8.5
54143	Graphic design services	37	20 395	5 274	1 347	140	40.7	28.1
541430	Graphic design services	37	20 395	5 274	1 347	140	40.7	28.1
5414301	Graphic design services (except commercial art & medical artists)	34	D	D	D	c	D	D
5415	Computer systems design & related services	541	619 958	295 252	63 714	4 182	15.3	22.1
54151	Computer systems design & related services	541	619 958	295 252	63 714	4 182	15.3	22.1
541511	Custom computer programming services	245	324 188	165 400	34 915	2 338	10.0	32.6
541512	Computer systems design services	233	221 168	99 018	22 507	1 354	22.4	9.2
5415121	Computer systems integrators	54	110 515	58 316	14 518	693	14.7	5.7
5415122	Computer systems consultants (except systems integrators)	179	110 653	40 702	7 989	661	30.2	12.7
541519	Other computer related services	57	43 035	21 831	4 511	333	25.7	7.8
5416	Management, scientific, & technical consulting services	390	280 147	114 923	23 593	2 153	28.5	10.3
54161	Management consulting services	299	197 779	81 382	17 041	1 436	29.7	11.9
541611	Administrative management & general management consulting service	138	112 479	44 043	8 818	611	18.5	13.6
541612	Human resources & executive search consulting services	84	44 790	20 605	4 883	550	49.6	12.2
5416122	Executive placement services	36	20 431	10 198	2 129	253	45.9	12.1
5416123	Human resources & personnel management consulting	44	D	D	D	e	D	D
541613	Marketing consulting services	49	21 384	7 839	1 516	156	56.3	10.9
541614	Process, physical distribution, & logistics consulting services	16	9 948	4 807	1 017	61	11.7	4.3
541618	Other management consulting services	12	9 178	4 088	807	58	26.0	–
54162	Environmental consulting services	40	42 181	13 581	2 437	280	27.0	2.8
541620	Environmental consulting services	40	42 181	13 581	2 437	280	27.0	2.8
54169	Other scientific & technical consulting services	51	40 187	19 960	4 115	437	24.0	10.6
541690	Other scientific & technical consulting services	51	40 187	19 960	4 115	437	24.0	10.6
5417	Scientific research & development services	54	90 758	44 524	10 357	711	9.5	25.9
54171	R&D in the physical, engineering, & life sciences	50	86 720	42 659	9 885	668	8.3	27.0
541710	R&D in the physical, engineering, & life sciences	50	86 720	42 659	9 885	668	8.3	27.0
5417101	R&D in the physical & engineering sciences	30	43 995	15 677	3 723	253	9.2	31.1
5417102	Research & development in the life sciences	20	42 725	26 982	6 162	415	7.3	22.8
5418	Advertising & related services	117	101 928	30 019	6 358	671	36.8	16.4
54181	Advertising agencies	34	27 115	12 814	2 670	197	17.1	9.0
541810	Advertising agencies	34	27 115	12 814	2 670	197	17.1	9.0
54182	Public relations agencies	31	12 686	4 368	818	144	49.2	8.0
541820	Public relations agencies	31	12 686	4 368	818	144	49.2	8.0
54186	Direct mail advertising	17	31 342	7 956	1 749	178	22.0	40.0
541860	Direct mail advertising	17	31 342	7 956	1 749	178	22.0	40.0
54189	Other services related to advertising	25	D	D	D	b	D	D
541890	Other services related to advertising	25	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	10	20 236	2 124	489	53	77.9	–
5418903	Sign painting & lettering shop	11	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CONTRA COSTA COUNTY, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	81	73 927	23 017	5 316	641	9.7	46.3
54191	Marketing research & public opinion polling	23	59 327	18 640	4 352	428	6.2	57.2
541910	Marketing research & public opinion polling	23	59 327	18 640	4 352	428	6.2	57.2
54192	Photographic services	39	7 054	1 966	366	140	41.8	3.0
541921	Photographic studios, portrait	33	6 208	1 691	331	126	36.6	.7
54199	All other professional, scientific, & technical services	15	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	15	D	D	D	b	D	D
	DEL NORTE COUNTY, CA							
54	**Professional, scientific, & technical services**	**33**	**5 953**	**1 803**	**376**	**88**	**62.8**	**5.8**
541	Professional, scientific, & technical services	33	5 953	1 803	376	88	62.8	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 202	286	65	23	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 202	286	65	23	100.0	–
5413	Architectural, engineering, & related services	5	1 407	502	121	23	94.0	6.0
	EL DORADO COUNTY, CA							
54	**Professional, scientific, & technical services**	**262**	**165 947**	**74 394**	**14 388**	**1 478**	**25.6**	**14.3**
541	Professional, scientific, & technical services	262	165 947	74 394	14 388	1 478	25.6	14.3
5411	Legal services	69	23 976	7 415	1 688	239	32.1	19.9
54111	Offices of lawyers	59	D	D	D	c	D	D
541110	Offices of lawyers	59	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	59	D	D	D	c	D	D
54119	Other legal services	10	D	D	D	b	D	D
541191	Title abstract & settlement offices	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	7 210	2 619	596	140	71.6	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	7 210	2 619	596	140	71.6	6.4
541211	Offices of certified public accountants	29	5 428	2 139	475	92	75.6	1.8
5413	Architectural, engineering, & related services	44	28 486	11 306	2 329	230	48.4	5.5
54131	Architectural services	7	4 781	1 466	261	27	11.0	5.3
541310	Architectural services	7	4 781	1 466	261	27	11.0	5.3
54133	Engineering services	28	15 509	6 783	1 296	150	81.2	6.7
541330	Engineering services	28	15 509	6 783	1 296	150	81.2	6.7
54138	Testing laboratories	3	D	D	D	b	D	D
541380	Testing laboratories	3	D	D	D	b	D	D
5414	Specialized design services	7	1 926	258	55	13	39.7	8.4
5415	Computer systems design & related services	34	69 675	41 579	7 244	518	6.4	2.7
54151	Computer systems design & related services	34	69 675	41 579	7 244	518	6.4	2.7
541511	Custom computer programming services	18	D	D	D	e	D	D
541512	Computer systems design services	15	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	13	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	33	15 323	6 887	1 449	153	38.5	6.5
54161	Management consulting services	19	9 907	4 536	1 056	110	39.0	2.4
54162	Environmental consulting services	8	4 225	1 798	350	35	37.9	–
541620	Environmental consulting services	8	4 225	1 798	350	35	37.9	–
5418	Advertising & related services	8	D	D	D	c	D	D
54184	Media representatives	2	D	D	D	b	D	D
541840	Media representatives	2	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FRESNO COUNTY, CA							
54	**Professional, scientific, & technical services**	**1 184**	**584 093**	**234 302**	**51 483**	**11 156**	**35.8**	**6.9**
541	Professional, scientific, & technical services	1 184	584 093	234 302	51 483	11 156	35.8	6.9
5411	Legal services	408	223 465	92 791	20 217	2 137	24.9	5.2
54111	Offices of lawyers	392	215 240	89 587	19 361	2 016	25.8	4.9
541110	Offices of lawyers	392	215 240	89 587	19 361	2 016	25.8	4.9
5411101	Offices of lawyers (except legal aid societies)	392	215 240	89 587	19 361	2 016	25.8	4.9
54119	Other legal services	16	8 225	3 204	856	121	1.6	12.7
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
541199	All other legal services	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	311	112 481	44 574	9 604	1 657	42.1	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	311	112 481	44 574	9 604	1 657	42.1	6.5
541211	Offices of certified public accountants	184	75 725	31 934	6 789	884	40.2	4.3
541213	Tax return preparation services	33	5 955	1 992	672	291	35.5	6.8
541219	Other accounting services	86	20 905	6 213	1 193	271	45.8	11.8
5413	Architectural, engineering, & related services	155	97 322	42 555	9 404	1 208	38.8	8.5
54131	Architectural services	45	D	D	D	c	D	D
541310	Architectural services	45	D	D	D	c	D	D
54133	Engineering services	81	57 335	25 868	5 728	696	42.9	12.9
541330	Engineering services	81	57 335	25 868	5 728	696	42.9	12.9
54137	Surveying & mapping (except geophysical) services	13	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	13	D	D	D	b	D	D
54138	Testing laboratories	10	D	D	D	c	D	D
541380	Testing laboratories	10	D	D	D	c	D	D
5414	Specialized design services	25	D	D	D	b	D	D
54141	Interior design services	11	D	D	D	b	D	D
541410	Interior design services	11	D	D	D	b	D	D
54143	Graphic design services	12	D	D	D	b	D	D
541430	Graphic design services	12	D	D	D	b	D	D
5415	Computer systems design & related services	52	D	D	D	e	D	D
54151	Computer systems design & related services	52	D	D	D	e	D	D
541511	Custom computer programming services	26	D	D	D	c	D	D
541512	Computer systems design services	22	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	12	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	103	57 398	16 646	3 653	757	64.4	11.3
54161	Management consulting services	68	D	D	D	f	D	D
541611	Administrative management & general management consulting service	34	D	D	D	e	D	D
541612	Human resources & executive search consulting services	14	D	D	D	c	D	D
5416122	Executive placement services	8	D	D	D	c	D	D
54169	Other scientific & technical consulting services	27	6 485	1 894	382	65	77.4	–
541690	Other scientific & technical consulting services	27	6 485	1 894	382	65	77.4	–
5418	Advertising & related services	64	D	D	D	h	D	D
54181	Advertising agencies	29	11 210	4 554	1 069	147	31.3	4.6
541810	Advertising agencies	29	11 210	4 554	1 069	147	31.3	4.6
54189	Other services related to advertising	17	D	D	D	h	D	D
541890	Other services related to advertising	17	D	D	D	h	D	D
5418909	All other advertising	4	D	D	D	h	D	D
5419	Other professional, scientific, & technical services	57	D	D	D	e	D	D
54192	Photographic services	42	D	D	D	c	D	D
541921	Photographic studios, portrait	41	D	D	D	c	D	D
	GLENN COUNTY, CA							
54	**Professional, scientific, & technical services**	**32**	**6 233**	**1 585**	**364**	**108**	**75.5**	**3.1**
541	Professional, scientific, & technical services	32	6 233	1 585	364	108	75.5	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 237	784	193	68	50.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 237	784	193	68	50.7	–
541219	Other accounting services	7	1 310	570	129	50	21.3	–
	HUMBOLDT COUNTY, CA							
54	**Professional, scientific, & technical services**	**205**	**65 907**	**23 533**	**5 389**	**981**	**45.9**	**7.1**
541	Professional, scientific, & technical services	205	65 907	23 533	5 389	981	45.9	7.1
5411	Legal services	74	24 204	6 086	1 471	255	51.0	2.9
54111	Offices of lawyers	69	D	D	D	c	D	D
541110	Offices of lawyers	69	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	69	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	48	12 382	4 353	1 095	224	54.6	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	48	12 382	4 353	1 095	224	54.6	4.3
541211	Offices of certified public accountants	29	10 033	3 574	869	166	46.2	3.0
541219	Other accounting services	11	1 535	645	183	41	89.4	10.6
5413	Architectural, engineering, & related services	39	18 941	9 431	2 159	285	28.6	11.6
54133	Engineering services	24	14 085	7 303	1 625	205	30.7	11.8
541330	Engineering services	24	14 085	7 303	1 625	205	30.7	11.8
5414	Specialized design services	4	1 447	467	47	30	33.9	4.7
5416	Management, scientific, & technical consulting services	16	3 159	1 137	224	79	85.0	3.1
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	IMPERIAL COUNTY, CA							
54	**Professional, scientific, & technical services**	**113**	**46 191**	**15 759**	**3 392**	**519**	**45.2**	**11.3**
541	Professional, scientific, & technical services	113	46 191	15 759	3 392	519	45.2	11.3
5411	Legal services	37	20 997	4 998	1 303	161	45.5	13.7
54111	Offices of lawyers	37	20 997	4 998	1 303	161	45.5	13.7
541110	Offices of lawyers	37	20 997	4 998	1 303	161	45.5	13.7
5411101	Offices of lawyers (except legal aid societies)	37	20 997	4 998	1 303	161	45.5	13.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	6 906	2 904	678	133	49.1	12.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	6 906	2 904	678	133	49.1	12.1
541211	Offices of certified public accountants	15	4 842	2 340	494	71	37.5	11.3
541213	Tax return preparation services	7	912	262	96	29	60.4	17.7
5413	Architectural, engineering, & related services	18	10 129	5 557	950	126	61.0	.8
5418	Advertising & related services	7	5 304	1 310	293	61	5.9	10.3
	INYO COUNTY, CA							
54	**Professional, scientific, & technical services**	**32**	**5 789**	**2 047**	**474**	**101**	**69.3**	**1.2**
541	Professional, scientific, & technical services	32	5 789	2 047	474	101	69.3	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 027	869	207	43	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 027	869	207	43	100.0	–
	KERN COUNTY, CA							
54	**Professional, scientific, & technical services**	**753**	**525 744**	**224 617**	**52 498**	**6 296**	**22.1**	**15.2**
541	Professional, scientific, & technical services	753	525 744	224 617	52 498	6 296	22.1	15.2
5411	Legal services	193	93 390	31 632	6 389	821	30.5	6.3
54111	Offices of lawyers	190	92 079	31 431	6 358	808	29.8	6.1
541110	Offices of lawyers	190	92 079	31 431	6 358	808	29.8	6.1
5411101	Offices of lawyers (except legal aid societies)	190	92 079	31 431	6 358	808	29.8	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	197	52 936	20 510	4 625	954	48.6	14.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	197	52 936	20 510	4 625	954	48.6	14.0
541211	Offices of certified public accountants	97	33 759	13 204	2 778	430	48.2	10.1
541213	Tax return preparation services	25	4 694	1 550	581	262	55.4	3.5
541219	Other accounting services	71	13 336	5 464	1 207	250	45.7	28.1
5413	Architectural, engineering, & related services	157	155 273	69 261	16 090	1 689	21.4	13.5
54131	Architectural services	18	9 551	4 197	681	90	36.7	11.0
541310	Architectural services	18	9 551	4 197	681	90	36.7	11.0
54133	Engineering services	103	119 057	52 387	12 634	1 177	20.6	15.2
541330	Engineering services	103	119 057	52 387	12 634	1 177	20.6	15.2
54137	Surveying & mapping (except geophysical) services	11	2 631	1 021	204	44	33.4	5.7
541370	Surveying & mapping (except geophysical) services	11	2 631	1 021	204	44	33.4	5.7
54138	Testing laboratories	18	21 923	11 007	2 405	351	18.1	7.8
541380	Testing laboratories	18	21 923	11 007	2 405	351	18.1	7.8
5414	Specialized design services	18	7 650	1 411	384	81	41.1	52.4
54143	Graphic design services	9	2 144	466	118	29	75.3	1.4
541430	Graphic design services	9	2 144	466	118	29	75.3	1.4
5415	Computer systems design & related services	53	144 567	71 689	17 203	1 845	4.4	21.3
54151	Computer systems design & related services	53	144 567	71 689	17 203	1 845	4.4	21.3
541511	Custom computer programming services	23	46 373	18 325	4 285	492	3.0	59.5
541512	Computer systems design services	22	94 616	52 179	12 702	1 327	4.7	1.5
5415121	Computer systems integrators	9	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	13	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	68	39 611	18 397	4 987	422	34.3	20.0
54161	Management consulting services	36	19 782	12 599	3 686	253	29.9	5.4
541611	Administrative management & general management consulting service	21	13 684	10 178	3 046	188	28.1	1.1
54162	Environmental consulting services	15	9 114	2 793	659	106	63.4	33.7
541620	Environmental consulting services	15	9 114	2 793	659	106	63.4	33.7
54169	Other scientific & technical consulting services	17	10 715	3 005	642	63	17.7	35.5
541690	Other scientific & technical consulting services	17	10 715	3 005	642	63	17.7	35.5
5417	Scientific research & development services	6	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
5418	Advertising & related services	27	10 850	2 959	610	157	17.8	17.2
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	34	D	D	D	c	D	D
54192	Photographic services	29	6 058	1 775	399	131	36.5	–
541921	Photographic studios, portrait	27	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KINGS COUNTY, CA							
54	**Professional, scientific, & technical services**	**74**	**26 785**	**8 551**	**1 940**	**358**	**42.8**	**15.2**
541	Professional, scientific, & technical services	74	26 785	8 551	1 940	358	42.8	15.2
5411	Legal services	25	11 940	3 589	805	132	24.0	25.6
54111	Offices of lawyers	23	D	D	D	c	D	D
541110	Offices of lawyers	23	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	5 036	1 690	460	104	70.6	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	5 036	1 690	460	104	70.6	2.9
541211	Offices of certified public accountants	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	4 674	1 868	399	52	73.2	–
	LAKE COUNTY, CA							
54	**Professional, scientific, & technical services**	**58**	**10 588**	**3 441**	**832**	**159**	**56.6**	**10.5**
541	Professional, scientific, & technical services	58	10 588	3 441	832	159	56.6	10.5
5411	Legal services	13	3 301	1 147	297	50	43.3	3.7
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	2 884	956	242	47	62.7	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	2 884	956	242	47	62.7	8.7
5413	Architectural, engineering, & related services	13	2 593	926	179	34	65.3	4.1
	LASSEN COUNTY, CA							
54	**Professional, scientific, & technical services**	**22**	**4 888**	**1 545**	**390**	**89**	**76.9**	**.2**
541	Professional, scientific, & technical services	22	4 888	1 545	390	89	76.9	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 776	597	161	40	95.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 776	597	161	40	95.6	–
	LOS ANGELES COUNTY, CA							
54	**Professional, scientific, & technical services**	**22 194**	**31 678 845**	**12 767 389**	**2 875 771**	**346 290**	**14.7**	**7.4**
541	Professional, scientific, & technical services	22 194	31 678 845	12 767 389	2 875 771	346 290	14.7	7.4
5411	Legal services	7 077	7 472 837	2 832 087	623 039	45 110	15.3	5.5
54111	Offices of lawyers	6 961	7 382 662	2 801 279	616 108	44 145	15.3	5.4
541110	Offices of lawyers	6 961	7 382 662	2 801 279	616 108	44 145	15.3	5.4
5411101	Offices of lawyers (except legal aid societies)	6 961	7 382 662	2 801 279	616 108	44 145	15.3	5.4
54119	Other legal services	116	90 175	30 808	6 931	965	13.7	15.5
541191	Title abstract & settlement offices	30	45 520	17 466	3 904	533	5.7	18.1
541199	All other legal services	86	44 655	13 342	3 027	432	21.9	12.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	3 922	8 548 469	4 267 577	952 217	183 441	6.9	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	3 922	8 548 469	4 267 577	952 217	183 441	6.9	5.4
541211	Offices of certified public accountants	2 359	2 206 502	788 689	170 099	17 175	17.6	6.5
541213	Tax return preparation services	406	83 230	29 544	8 986	3 675	46.8	4.7
541214	Payroll services	156	5 878 398	3 257 477	725 887	156 778	.5	4.7
541219	Other accounting services	1 001	380 339	191 867	47 245	5 813	35.2	9.8
5413	Architectural, engineering, & related services	2 521	3 684 520	1 451 220	326 512	30 248	18.4	8.9
54131	Architectural services	717	674 348	235 122	47 954	5 005	19.4	4.0
541310	Architectural services	717	674 348	235 122	47 954	5 005	19.4	4.0
54133	Engineering services	1 449	2 678 626	1 078 971	246 955	21 102	18.3	10.3
541330	Engineering services	1 449	2 678 626	1 078 971	246 955	21 102	18.3	10.3
54134	Drafting services	49	25 293	11 720	1 964	347	15.1	3.8
541340	Drafting services	49	25 293	11 720	1 964	347	15.1	3.8
54135	Building inspection services	68	22 990	7 077	1 670	275	38.7	16.3
541350	Building inspection services	68	22 990	7 077	1 670	275	38.7	16.3
54137	Surveying & mapping (except geophysical) services	68	26 622	12 657	3 002	344	21.7	1.2
541370	Surveying & mapping (except geophysical) services	68	26 622	12 657	3 002	344	21.7	1.2
54138	Testing laboratories	162	253 372	104 781	24 787	3 134	13.8	7.5
541380	Testing laboratories	162	253 372	104 781	24 787	3 134	13.8	7.5
5414	Specialized design services	1 319	1 004 828	308 435	68 372	8 156	29.1	8.1
54141	Interior design services	417	308 060	75 083	16 226	2 103	29.4	9.7
541410	Interior design services	417	308 060	75 083	16 226	2 103	29.4	9.7
54142	Industrial design services	68	59 657	22 094	5 469	490	23.7	1.4
541420	Industrial design services	68	59 657	22 094	5 469	490	23.7	1.4
54143	Graphic design services	755	609 776	203 770	45 148	5 178	29.3	8.1
541430	Graphic design services	755	609 776	203 770	45 148	5 178	29.3	8.1
5414301	Graphic design services (except commercial art & medical artists)	661	538 554	176 263	38 165	4 753	30.3	8.4
5414302	Commercial art	94	71 222	27 507	6 983	425	21.8	5.5
54149	Other specialized design services	79	27 335	7 488	1 529	385	34.3	4.9
541490	Other specialized design services	79	27 335	7 488	1 529	385	34.3	4.9
5415	Computer systems design & related services	1 900	3 634 748	1 291 439	309 631	22 540	14.1	8.3
54151	Computer systems design & related services	1 900	3 634 748	1 291 439	309 631	22 540	14.1	8.3
541511	Custom computer programming services	812	949 114	460 771	98 159	7 854	17.6	14.7
541512	Computer systems design services	821	1 662 559	617 288	150 028	10 058	18.6	4.6
5415121	Computer systems integrators	307	1 280 184	465 427	115 516	6 954	10.1	3.3
5415122	Computer systems consultants (except systems integrators)	514	382 375	151 861	34 512	3 104	46.9	8.7
541513	Computer facilities management services	55	785 804	140 043	45 929	3 375	.2	9.2
541519	Other computer related services	212	237 271	73 337	15 515	1 253	13.8	6.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOS ANGELES COUNTY, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	2 548	2 509 458	974 712	211 647	17 776	28.3	12.2
54161	Management consulting services	2 059	2 204 166	860 263	188 887	15 542	25.7	12.3
541611	Administrative management & general management consulting service	961	1 290 051	501 968	110 805	7 594	20.7	14.0
541612	Human resources & executive search consulting services	494	471 457	237 453	50 903	4 954	33.2	8.4
5416121	Actuarial consulting	30	25 994	13 393	3 343	206	21.5	2.5
5416122	Executive placement services	272	232 441	124 121	25 900	2 102	31.1	11.0
5416123	Human resources & personnel management consulting	192	213 022	99 939	21 660	2 646	36.9	6.4
541613	Marketing consulting services	450	281 357	77 040	17 237	1 773	38.8	11.3
541614	Process, physical distribution, & logistics consulting services	69	107 414	26 146	5 991	664	8.1	6.5
541618	Other management consulting services	85	53 887	17 656	3 951	557	43.7	21.9
54162	Environmental consulting services	131	122 007	44 327	9 652	1 080	57.5	6.3
541620	Environmental consulting services	131	122 007	44 327	9 652	1 080	57.5	6.3
54169	Other scientific & technical consulting services	358	183 285	70 122	13 108	1 154	41.4	15.0
541690	Other scientific & technical consulting services	358	183 285	70 122	13 108	1 154	41.4	15.0
5417	Scientific research & development services	279	896 403	430 677	103 653	6 560	11.0	11.5
54171	R&D in the physical, engineering, & life sciences	236	859 343	416 441	100 630	6 256	9.7	11.6
541710	R&D in the physical, engineering, & life sciences	236	859 343	416 441	100 630	6 256	9.7	11.6
5417101	R&D in the physical & engineering sciences	162	746 940	380 822	92 916	5 471	5.9	12.4
5417102	Research & development in the life sciences	74	112 403	35 619	7 714	785	35.0	6.1
54172	Research & development in the social sciences & humanities	43	37 060	14 236	3 023	304	41.7	11.0
541720	R&D in the social sciences & humanities	43	37 060	14 236	3 023	304	41.7	11.0
5418	Advertising & related services	1 654	3 136 589	949 461	223 417	22 339	14.6	8.8
54181	Advertising agencies	516	942 608	416 896	96 079	6 751	9.5	7.0
541810	Advertising agencies	516	942 608	416 896	96 079	6 751	9.5	7.0
54182	Public relations agencies	426	310 656	129 229	32 467	2 687	28.8	9.9
541820	Public relations agencies	426	310 656	129 229	32 467	2 687	28.8	9.9
54183	Media buying services	63	165 241	76 476	19 463	1 576	6.2	42.7
541830	Media buying services	63	165 241	76 476	19 463	1 576	6.2	42.7
54184	Media representatives	150	292 534	65 919	16 761	1 396	10.7	7.8
541840	Media representatives	150	292 534	65 919	16 761	1 396	10.7	7.8
5418401	Radio & television advertising representatives	70	103 165	42 212	10 679	960	12.7	10.4
5418402	Publishers' advertising representatives	80	189 369	23 707	6 082	436	9.6	6.4
54185	Display advertising	65	288 524	47 687	10 246	1 658	13.1	1.7
541850	Display advertising	65	288 524	47 687	10 246	1 658	13.1	1.7
5418501	Display advertising (except outdoor)	29	99 530	13 430	3 133	907	21.1	.3
5418502	Outdoor advertising services	36	188 994	34 257	7 113	751	8.8	2.5
54186	Direct mail advertising	123	392 279	94 330	21 723	4 164	17.3	11.4
541860	Direct mail advertising	123	392 279	94 330	21 723	4 164	17.3	11.4
54187	Advertising material distribution services	34	91 500	11 111	2 639	646	18.0	1.1
541870	Advertising material distribution services	34	91 500	11 111	2 639	646	18.0	1.1
54189	Other services related to advertising	277	653 247	107 813	24 039	3 461	17.7	5.3
541890	Other services related to advertising	277	653 247	107 813	24 039	3 461	17.7	5.3
5418902	Advertising specialties goods distributor	154	529 736	78 201	17 765	2 229	14.7	5.9
5418903	Sign painting & lettering shop	87	30 732	8 431	1 813	381	60.6	9.3
5418909	All other advertising	33	92 516	21 099	4 434	846	20.6	.5
5419	Other professional, scientific, & technical services	974	790 993	261 781	57 283	10 120	21.2	11.3
54191	Marketing research & public opinion polling	177	427 331	158 259	35 168	5 938	11.6	13.2
541910	Marketing research & public opinion polling	177	427 331	158 259	35 168	5 938	11.6	13.2
54192	Photographic services	627	277 861	82 071	17 570	3 475	33.5	9.6
541921	Photographic studios, portrait	422	156 775	45 266	9 759	2 571	33.9	10.2
541922	Commercial photography	205	121 086	36 805	7 811	904	33.0	8.9
54193	Translation & interpretation services	59	23 421	7 049	1 427	245	30.9	2.0
541930	Translation & interpretation services	59	23 421	7 049	1 427	245	30.9	2.0
54199	All other professional, scientific, & technical services	111	62 380	14 402	3 118	462	28.5	10.0
541990	All other professional, scientific, & technical services	111	62 380	14 402	3 118	462	28.5	10.0
	MADERA COUNTY, CA							
54	**Professional, scientific, & technical services**	**81**	**42 314**	**10 694**	**2 355**	**364**	**35.7**	**20.4**
541	Professional, scientific, & technical services	81	42 314	10 694	2 355	364	35.7	20.4
5411	Legal services	21	8 022	2 588	569	100	72.1	12.1
54111	Offices of lawyers	21	8 022	2 588	569	100	72.1	12.1
541110	Offices of lawyers	21	8 022	2 588	569	100	72.1	12.1
5411101	Offices of lawyers (except legal aid societies)	21	8 022	2 588	569	100	72.1	12.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	3 721	1 006	281	72	77.5	12.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	3 721	1 006	281	72	77.5	12.1
5413	Architectural, engineering, & related services	17	5 496	2 418	614	76	55.9	34.4
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
5415121	Computer systems integrators	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	6 423	2 550	369	42	7.3	81.3
54161	Management consulting services	6	D	D	D	b	D	D
541611	Administrative management & general management consulting service	3	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARIN COUNTY, CA							
54	**Professional, scientific, & technical services**	**1 495**	**881 810**	**344 445**	**72 278**	**7 487**	**34.4**	**7.4**
541	Professional, scientific, & technical services	1 495	881 810	344 445	72 278	7 487	34.4	7.4
5411	Legal services	324	135 739	44 205	9 764	1 088	43.7	6.0
54111	Offices of lawyers	316	D	D	D	f	D	D
541110	Offices of lawyers	316	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	316	D	D	D	f	D	D
54119	Other legal services	8	D	D	D	c	D	D
541191	Title abstract & settlement offices	5	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	192	71 047	29 655	6 560	1 664	43.7	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	192	71 047	29 655	6 560	1 664	43.7	7.0
541211	Offices of certified public accountants	108	41 355	17 215	3 759	444	51.7	1.7
541213	Tax return preparation services	25	5 262	1 227	370	124	78.0	18.7
541219	Other accounting services	53	19 853	8 802	1 987	311	27.4	4.7
5413	Architectural, engineering, & related services	190	122 006	48 956	10 516	1 044	37.6	9.9
54131	Architectural services	84	28 029	8 491	1 561	219	56.2	5.5
541310	Architectural services	84	28 029	8 491	1 561	219	56.2	5.5
54133	Engineering services	91	85 188	36 460	8 257	743	33.1	12.4
541330	Engineering services	91	85 188	36 460	8 257	743	33.1	12.4
54138	Testing laboratories	5	6 850	3 311	589	64	16.8	–
541380	Testing laboratories	5	6 850	3 311	589	64	16.8	–
5414	Specialized design services	85	40 667	9 596	2 283	293	42.7	9.1
54141	Interior design services	23	13 341	2 305	503	60	49.2	4.6
541410	Interior design services	23	13 341	2 305	503	60	49.2	4.6
54143	Graphic design services	54	23 192	5 938	1 479	174	36.3	13.0
541430	Graphic design services	54	23 192	5 938	1 479	174	36.3	13.0
5414301	Graphic design services (except commercial art & medical artists)	42	D	D	D	c	D	D
5414302	Commercial art	12	D	D	D	b	D	D
54149	Other specialized design services	5	2 565	937	223	44	80.3	1.8
541490	Other specialized design services	5	2 565	937	223	44	80.3	1.8
5415	Computer systems design & related services	266	215 942	111 226	23 329	1 607	28.7	10.8
54151	Computer systems design & related services	266	215 942	111 226	23 329	1 607	28.7	10.8
541511	Custom computer programming services	145	122 675	72 405	15 135	1 079	27.2	11.3
541512	Computer systems design services	97	80 344	33 244	7 025	447	30.0	9.0
5415121	Computer systems integrators	23	41 659	16 512	3 707	229	11.0	8.6
5415122	Computer systems consultants (except systems integrators)	74	38 685	16 732	3 318	218	50.6	9.4
541519	Other computer related services	23	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	302	215 477	72 469	13 793	1 003	31.0	3.4
54161	Management consulting services	236	182 494	59 316	11 173	789	28.4	3.2
541611	Administrative management & general management consulting service	107	120 046	38 526	6 537	452	13.6	1.8
541612	Human resources & executive search consulting services	70	34 145	13 786	2 912	207	54.9	9.0
5416122	Executive placement services	36	18 161	8 361	1 775	107	44.3	16.7
5416123	Human resources & personnel management consulting	34	15 984	5 425	1 137	100	66.9	.3
541613	Marketing consulting services	51	26 607	6 469	1 673	121	57.3	2.1
54162	Environmental consulting services	15	9 819	3 775	777	77	55.4	.1
541620	Environmental consulting services	15	9 819	3 775	777	77	55.4	.1
54169	Other scientific & technical consulting services	51	23 164	9 378	1 843	137	41.8	6.2
541690	Other scientific & technical consulting services	51	23 164	9 378	1 843	137	41.8	6.2
5418	Advertising & related services	71	50 008	19 192	4 246	558	20.1	3.0
54181	Advertising agencies	24	15 175	7 791	1 804	239	16.7	7.4
541810	Advertising agencies	24	15 175	7 791	1 804	239	16.7	7.4
54182	Public relations agencies	17	8 090	2 046	418	41	52.7	1.8
541820	Public relations agencies	17	8 090	2 046	418	41	52.7	1.8
54186	Direct mail advertising	11	13 368	4 632	1 049	170	14.3	.9
541860	Direct mail advertising	11	13 368	4 632	1 049	170	14.3	.9
54189	Other services related to advertising	13	D	D	D	b	D	D
541890	Other services related to advertising	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	47	24 904	6 886	1 420	192	35.1	4.1
54191	Marketing research & public opinion polling	11	14 171	4 454	957	96	20.8	6.5
541910	Marketing research & public opinion polling	11	14 171	4 454	957	96	20.8	6.5
54192	Photographic services	28	7 781	1 544	315	70	63.2	–
541921	Photographic studios, portrait	18	4 034	973	196	46	68.0	–
541922	Commercial photography	10	3 747	571	119	24	57.9	–
	MARIPOSA COUNTY, CA							
54	**Professional, scientific, & technical services**	**19**	**2 928**	**909**	**183**	**32**	**90.0**	**1.1**
541	Professional, scientific, & technical services	19	2 928	909	183	32	90.0	1.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MENDOCINO COUNTY, CA							
54	**Professional, scientific, & technical services**	**169**	**33 708**	**11 647**	**2 414**	**477**	**57.7**	**7.5**
541	Professional, scientific, & technical services	169	33 708	11 647	2 414	477	57.7	7.5
5411	Legal services	52	12 880	4 216	893	153	47.7	4.1
54111	Offices of lawyers	48	D	D	D	c	D	D
541110	Offices of lawyers	48	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	48	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	7 320	2 198	495	132	64.7	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	7 320	2 198	495	132	64.7	3.8
541213	Tax return preparation services	10	1 357	372	119	34	79.4	–
541219	Other accounting services	13	2 752	837	150	43	42.4	4.9
5413	Architectural, engineering, & related services	25	6 846	3 049	578	90	62.4	5.6
5416	Management, scientific, & technical consulting services	23	3 226	1 249	264	40	62.9	16.9
	MERCED COUNTY, CA							
54	**Professional, scientific, & technical services**	**138**	**41 038**	**15 813**	**3 624**	**668**	**38.9**	**11.2**
541	Professional, scientific, & technical services	138	41 038	15 813	3 624	668	38.9	11.2
5411	Legal services	52	18 755	6 970	1 572	243	22.4	8.5
54111	Offices of lawyers	47	D	D	D	c	D	D
541110	Offices of lawyers	47	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	47	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	8 444	3 258	784	192	58.1	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	8 444	3 258	784	192	58.1	1.3
541211	Offices of certified public accountants	21	6 285	2 528	542	94	61.7	.2
541213	Tax return preparation services	10	991	338	130	65	46.1	–
5413	Architectural, engineering, & related services	10	6 446	3 104	695	106	51.6	33.6
5418	Advertising & related services	9	D	D	D	b	D	D
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
	MODOC COUNTY, CA							
54	**Professional, scientific, & technical services**	**6**	**947**	**280**	**65**	**23**	**55.2**	**.8**
541	Professional, scientific, & technical services	6	947	280	65	23	55.2	.8
	MONO COUNTY, CA							
54	**Professional, scientific, & technical services**	**26**	**9 975**	**3 697**	**853**	**115**	**37.4**	**7.1**
541	Professional, scientific, & technical services	26	9 975	3 697	853	115	37.4	7.1
5411	Legal services	8	4 412	1 490	303	34	14.3	9.4
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	977	317	80	16	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	977	317	80	16	100.0	–
5413	Architectural, engineering, & related services	5	1 956	982	232	25	90.3	7.0
	MONTEREY COUNTY, CA							
54	**Professional, scientific, & technical services**	**694**	**293 127**	**109 188**	**25 041**	**2 998**	**42.8**	**8.4**
541	Professional, scientific, & technical services	694	293 127	109 188	25 041	2 998	42.8	8.4
5411	Legal services	211	85 941	30 425	6 731	785	37.6	2.2
54111	Offices of lawyers	206	84 686	30 099	6 665	767	37.9	1.5
541110	Offices of lawyers	206	84 686	30 099	6 665	767	37.9	1.5
5411101	Offices of lawyers (except legal aid societies)	206	84 686	30 099	6 665	767	37.9	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	128	41 723	18 716	4 324	704	36.4	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	128	41 723	18 716	4 324	704	36.4	12.8
541211	Offices of certified public accountants	72	31 124	15 171	3 327	366	35.8	8.6
541213	Tax return preparation services	30	6 620	2 110	718	252	22.4	24.8
541219	Other accounting services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	105	44 985	18 660	4 167	466	59.5	7.3
54131	Architectural services	31	12 965	4 038	1 062	142	66.5	11.1
541310	Architectural services	31	12 965	4 038	1 062	142	66.5	11.1
54133	Engineering services	56	27 102	12 397	2 557	276	62.5	4.8
541330	Engineering services	56	27 102	12 397	2 557	276	62.5	4.8
5414	Specialized design services	21	7 100	1 432	294	56	78.5	20.9
54141	Interior design services	9	3 118	618	133	26	70.1	28.4
541410	Interior design services	9	3 118	618	133	26	70.1	28.4
54143	Graphic design services	12	3 982	814	161	30	85.0	15.0
541430	Graphic design services	12	3 982	814	161	30	85.0	15.0
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	59	48 300	19 474	4 748	385	29.7	19.1
54151	Computer systems design & related services	59	48 300	19 474	4 748	385	29.7	19.1
541511	Custom computer programming services	30	24 872	10 753	2 864	216	37.6	18.4
541512	Computer systems design services	25	22 587	8 258	1 863	164	20.6	20.6
5415121	Computer systems integrators	11	18 818	6 722	1 630	142	14.6	21.8

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONTEREY COUNTY, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	93	27 489	8 622	1 685	254	57.7	6.2
54161	Management consulting services	74	20 466	7 328	1 384	223	56.0	7.4
541611	Administrative management & general management consulting service	37	9 237	4 781	946	172	46.6	12.8
541613	Marketing consulting services	21	7 917	1 429	317	27	53.2	4.2
54169	Other scientific & technical consulting services	12	5 124	938	225	14	51.7	1.0
541690	Other scientific & technical consulting services	12	5 124	938	225	14	51.7	1.0
5417	Scientific research & development services	12	9 665	4 341	1 379	63	27.8	1.3
5418	Advertising & related services	27	12 438	3 821	892	116	55.1	4.6
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	38	15 486	3 697	821	169	38.7	6.3
54192	Photographic services	23	5 950	1 269	279	77	30.9	2.4
541921	Photographic studios, portrait	19	4 770	1 007	214	67	32.5	2.9
54193	Translation & interpretation services	3	2 916	599	133	19	D	–
541930	Translation & interpretation services	3	2 916	599	133	19	D	–
54199	All other professional, scientific, & technical services	6	3 406	1 103	238	45	18.6	–
541990	All other professional, scientific, & technical services	6	3 406	1 103	238	45	18.6	–
	NAPA COUNTY, CA							
54	**Professional, scientific, & technical services**	**268**	**301 694**	**132 161**	**32 365**	**1 752**	**18.9**	**6.8**
541	Professional, scientific, & technical services	268	301 694	132 161	32 365	1 752	18.9	6.8
5411	Legal services	58	21 345	9 426	1 734	198	36.9	2.8
54111	Offices of lawyers	58	21 345	9 426	1 734	198	36.9	2.8
541110	Offices of lawyers	58	21 345	9 426	1 734	198	36.9	2.8
5411101	Offices of lawyers (except legal aid societies)	58	21 345	9 426	1 734	198	36.9	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	16 447	6 407	1 455	225	48.9	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	16 447	6 407	1 455	225	48.9	8.7
541211	Offices of certified public accountants	25	11 635	4 818	1 056	137	33.7	10.2
541213	Tax return preparation services	9	1 444	438	129	29	55.3	12.7
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	62	47 719	20 268	3 907	448	41.3	6.6
54131	Architectural services	17	15 912	5 961	1 083	90	33.1	–
541310	Architectural services	17	15 912	5 961	1 083	90	33.1	–
54133	Engineering services	34	23 074	10 978	2 025	269	53.0	11.4
541330	Engineering services	34	23 074	10 978	2 025	269	53.0	11.4
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
54138	Testing laboratories	6	6 265	1 999	518	63	28.3	8.4
541380	Testing laboratories	6	6 265	1 999	518	63	28.3	8.4
5414	Specialized design services	11	D	D	D	b	D	D
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	15	D	D	D	f	D	D
54151	Computer systems design & related services	15	D	D	D	f	D	D
541512	Computer systems design services	9	D	D	D	f	D	D
5415121	Computer systems integrators	3	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	36	D	D	D	c	D	D
54161	Management consulting services	26	10 205	4 612	1 381	146	70.9	2.5
541611	Administrative management & general management consulting service	18	6 617	3 975	1 059	124	68.7	3.2
54169	Other scientific & technical consulting services	8	D	D	D	b	D	D
541690	Other scientific & technical consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEVADA COUNTY, CA							
54	**Professional, scientific, & technical services**	**220**	**60 273**	**21 426**	**4 798**	**724**	**53.2**	**5.9**
541	Professional, scientific, & technical services	220	60 273	21 426	4 798	724	53.2	5.9
5411	Legal services	67	17 966	6 004	1 382	206	47.1	2.2
54111	Offices of lawyers	58	14 107	4 112	896	141	60.0	1.2
541110	Offices of lawyers	58	14 107	4 112	896	141	60.0	1.2
5411101	Offices of lawyers (except legal aid societies)	58	14 107	4 112	896	141	60.0	1.2
54119	Other legal services	9	3 859	1 892	486	65	–	5.9
541191	Title abstract & settlement offices	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	6 493	2 472	625	132	47.5	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	6 493	2 472	625	132	47.5	9.1
541211	Offices of certified public accountants	18	4 472	1 801	430	69	37.1	10.0
541213	Tax return preparation services	10	983	310	110	38	47.3	7.3
5413	Architectural, engineering, & related services	46	16 643	6 312	1 477	194	47.3	6.2
54133	Engineering services	27	10 754	4 353	1 016	120	54.5	9.6
541330	Engineering services	27	10 754	4 353	1 016	120	54.5	9.6
5414	Specialized design services	4	2 857	344	81	18	100.0	–
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	33	8 228	3 317	709	92	82.2	3.7
54161	Management consulting services	29	6 820	3 045	659	86	80.6	2.3
5418	Advertising & related services	8	3 103	657	70	28	42.5	.3
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	ORANGE COUNTY, CA							
54	**Professional, scientific, & technical services**	**8 838**	**9 728 823**	**3 540 632**	**800 904**	**75 635**	**21.2**	**7.8**
541	Professional, scientific, & technical services	8 838	9 728 823	3 540 632	800 904	75 635	21.2	7.8
5411	Legal services	2 279	1 727 271	649 140	142 762	12 131	21.5	8.0
54111	Offices of lawyers	2 237	1 666 862	628 176	138 457	11 673	22.2	6.9
541110	Offices of lawyers	2 237	1 666 862	628 176	138 457	11 673	22.2	6.9
5411101	Offices of lawyers (except legal aid societies)	2 237	1 666 862	628 176	138 457	11 673	22.2	6.9
54119	Other legal services	42	60 409	20 964	4 305	458	1.9	40.6
541191	Title abstract & settlement offices	23	41 452	14 880	2 876	315	1.0	58.8
541199	All other legal services	19	18 957	6 084	1 429	143	3.9	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 323	938 368	372 982	83 267	10 295	19.7	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 323	938 368	372 982	83 267	10 295	19.7	10.5
541211	Offices of certified public accountants	747	609 653	229 349	47 969	5 216	20.5	9.5
541213	Tax return preparation services	169	32 965	11 744	3 388	1 211	42.7	8.5
541214	Payroll services	31	171 680	77 830	18 697	1 890	.3	12.7
541219	Other accounting services	376	124 070	54 059	13 213	1 978	36.6	12.8
5413	Architectural, engineering, & related services	1 515	2 692 386	1 044 255	237 377	18 874	21.3	3.3
54131	Architectural services	335	393 123	141 271	27 132	2 538	19.0	2.6
541310	Architectural services	335	393 123	141 271	27 132	2 538	19.0	2.6
54133	Engineering services	992	2 131 163	827 824	192 774	14 505	21.8	3.3
541330	Engineering services	992	2 131 163	827 824	192 774	14 505	21.8	3.3
54134	Drafting services	34	16 045	7 976	1 801	207	16.5	10.2
541340	Drafting services	34	16 045	7 976	1 801	207	16.5	10.2
54135	Building inspection services	22	D	D	D	b	D	D
541350	Building inspection services	22	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	49	39 936	18 689	4 165	417	28.7	3.5
541370	Surveying & mapping (except geophysical) services	49	39 936	18 689	4 165	417	28.7	3.5
54138	Testing laboratories	81	103 867	44 750	10 764	1 119	18.5	4.9
541380	Testing laboratories	81	103 867	44 750	10 764	1 119	18.5	4.9
5414	Specialized design services	380	279 983	63 500	14 654	1 832	27.1	4.0
54141	Interior design services	132	117 971	23 285	5 642	668	25.0	4.7
541410	Interior design services	132	117 971	23 285	5 642	668	25.0	4.7
54142	Industrial design services	41	D	D	D	c	D	D
541420	Industrial design services	41	D	D	D	c	D	D
54143	Graphic design services	191	129 133	28 999	6 360	821	29.2	3.5
541430	Graphic design services	191	129 133	28 999	6 360	821	29.2	3.5
5414301	Graphic design services (except commercial art & medical artists)	177	124 890	28 203	6 183	799	28.8	3.5
5414302	Commercial art	13	D	D	D	a	D	D
54149	Other specialized design services	16	D	D	D	c	D	D
541490	Other specialized design services	16	D	D	D	c	D	D
5415	Computer systems design & related services	1 086	1 932 928	665 119	157 229	11 446	15.3	9.6
54151	Computer systems design & related services	1 086	1 932 928	665 119	157 229	11 446	15.3	9.6
541511	Custom computer programming services	488	588 369	295 176	65 244	4 933	21.9	11.4
541512	Computer systems design services	475	1 233 377	323 498	75 308	5 813	11.2	7.7
5415121	Computer systems integrators	204	961 478	215 472	51 036	3 630	6.4	7.3
5415122	Computer systems consultants (except systems integrators)	271	271 899	108 026	24 272	2 183	28.1	9.0
541519	Other computer related services	104	73 485	26 029	6 061	499	31.0	13.7

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ORANGE COUNTY, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	1 189	907 815	340 346	73 743	7 340	28.1	12.0
54161	Management consulting services	897	662 188	249 967	54 468	5 358	26.9	12.9
541611	Administrative management & general management consulting service	379	343 736	135 191	30 744	2 919	20.7	11.5
541612	Human resources & executive search consulting services	225	124 734	53 281	11 175	1 056	39.1	13.0
5416121	Actuarial consulting	13	D	D	D	b	D	D
5416122	Executive placement services	116	68 034	28 788	5 862	599	44.3	10.9
5416123	Human resources & personnel management consulting	96	D	D	D	e	D	D
541613	Marketing consulting services	219	140 020	36 853	7 910	917	34.7	18.1
541614	Process, physical distribution, & logistics consulting services	38	40 175	19 579	3 495	383	16.5	7.3
541618	Other management consulting services	36	13 523	5 063	1 144	83	24.0	9.3
54162	Environmental consulting services	111	130 182	45 802	10 109	1 024	25.1	10.8
541620	Environmental consulting services	111	130 182	45 802	10 109	1 024	25.1	10.8
54169	Other scientific & technical consulting services	181	115 445	44 577	9 166	958	38.4	8.0
541690	Other scientific & technical consulting services	181	115 445	44 577	9 166	958	38.4	8.0
5417	Scientific research & development services	146	275 979	107 392	24 686	2 112	16.2	16.7
54171	R&D in the physical, engineering, & life sciences	136	260 076	100 610	23 094	1 759	16.3	17.7
541710	R&D in the physical, engineering, & life sciences	136	260 076	100 610	23 094	1 759	16.3	17.7
5417101	R&D in the physical & engineering sciences	95	131 150	52 645	11 875	893	18.1	13.3
5417102	Research & development in the life sciences	41	128 926	47 965	11 219	866	14.6	22.1
54172	Research & development in the social sciences & humanities	10	15 903	6 782	1 592	353	13.4	1.0
541720	R&D in the social sciences & humanities	10	15 903	6 782	1 592	353	13.4	1.0
5418	Advertising & related services	578	780 256	241 886	54 834	8 966	25.9	7.3
54181	Advertising agencies	215	240 720	98 851	22 024	1 877	26.0	4.5
541810	Advertising agencies	215	240 720	98 851	22 024	1 877	26.0	4.5
54182	Public relations agencies	83	60 821	18 218	4 130	664	60.8	8.2
541820	Public relations agencies	83	60 821	18 218	4 130	664	60.8	8.2
54183	Media buying services	13	20 195	9 233	1 782	379	1.6	19.5
541830	Media buying services	13	20 195	9 233	1 782	379	1.6	19.5
54184	Media representatives	38	36 430	9 779	2 074	290	47.7	10.6
541840	Media representatives	38	36 430	9 779	2 074	290	47.7	10.6
5418401	Radio & television advertising representatives	6	16 739	2 574	522	54	69.8	14.8
5418402	Publishers' advertising representatives	32	19 691	7 205	1 552	236	28.9	7.0
54185	Display advertising	35	103 933	17 018	3 975	1 168	7.1	19.1
541850	Display advertising	35	103 933	17 018	3 975	1 168	7.1	19.1
5418501	Display advertising (except outdoor)	13	D	D	D	f	D	D
5418502	Outdoor advertising services	22	D	D	D	c	D	D
54186	Direct mail advertising	69	178 544	47 457	10 639	1 654	21.0	4.0
541860	Direct mail advertising	69	178 544	47 457	10 639	1 654	21.0	4.0
54187	Advertising material distribution services	8	11 469	4 570	1 121	2 065	19.2	1.5
541870	Advertising material distribution services	8	11 469	4 570	1 121	2 065	19.2	1.5
54189	Other services related to advertising	117	128 144	36 760	9 089	869	29.5	5.2
541890	Other services related to advertising	117	128 144	36 760	9 089	869	29.5	5.2
5418902	Advertising specialties goods distributor	54	85 133	14 358	3 150	310	33.0	5.4
5418903	Sign painting & lettering shop	42	17 318	5 856	1 272	255	28.2	10.0
5418909	All other advertising	18	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	342	193 837	56 012	12 352	2 639	31.0	14.1
54191	Marketing research & public opinion polling	56	60 655	17 721	3 877	806	29.1	14.9
541910	Marketing research & public opinion polling	56	60 655	17 721	3 877	806	29.1	14.9
54192	Photographic services	214	80 336	22 668	5 038	1 314	37.7	5.9
541921	Photographic studios, portrait	152	54 071	15 299	3 344	1 045	30.8	8.6
541922	Commercial photography	62	26 265	7 369	1 694	269	51.9	.5
54193	Translation & interpretation services	25	6 165	1 482	302	73	51.3	3.4
541930	Translation & interpretation services	25	6 165	1 482	302	73	51.3	3.4
54199	All other professional, scientific, & technical services	47	46 681	14 141	3 135	446	19.2	28.4
541990	All other professional, scientific, & technical services	47	46 681	14 141	3 135	446	19.2	28.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PLACER COUNTY, CA							
54	**Professional, scientific, & technical services**	**526**	**259 967**	**95 904**	**22 077**	**2 488**	**44.8**	**5.0**
541	Professional, scientific, & technical services	526	259 967	95 904	22 077	2 488	44.8	5.0
5411	Legal services	142	42 319	11 743	2 415	381	45.2	7.5
54111	Offices of lawyers	133	D	D	D	e	D	D
541110	Offices of lawyers	133	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	133	D	D	D	e	D	D
54119	Other legal services	9	D	D	D	b	D	D
541191	Title abstract & settlement offices	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	104	19 233	7 293	1 909	356	62.6	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	104	19 233	7 293	1 909	356	62.6	5.3
541211	Offices of certified public accountants	51	11 826	4 138	985	150	72.6	6.5
541213	Tax return preparation services	18	2 139	466	252	53	60.2	4.0
541219	Other accounting services	33	D	D	D	b	D	D
5413	Architectural, engineering, & related services	103	83 954	30 060	6 811	672	55.3	4.6
54131	Architectural services	18	8 705	3 119	663	79	37.9	5.4
541310	Architectural services	18	8 705	3 119	663	79	37.9	5.4
54133	Engineering services	66	69 882	25 014	5 736	528	59.8	4.4
541330	Engineering services	66	69 882	25 014	5 736	528	59.8	4.4
54137	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
5414	Specialized design services	16	5 682	789	180	37	74.2	.3
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	61	50 496	24 111	5 576	463	18.2	1.6
54151	Computer systems design & related services	61	50 496	24 111	5 576	463	18.2	1.6
541511	Custom computer programming services	23	D	D	D	b	D	D
541512	Computer systems design services	27	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	18	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	64	44 975	15 851	3 539	428	45.5	7.0
54161	Management consulting services	43	35 543	12 003	2 614	352	45.0	7.3
541611	Administrative management & general management consulting service	19	D	D	D	b	D	D
541613	Marketing consulting services	11	8 253	2 886	565	110	90.2	9.8
541614	Process, physical distribution, & logistics consulting services	4	D	D	D	c	D	D
541618	Other management consulting services	5	D	D	D	b	D	D
54162	Environmental consulting services	4	4 090	1 524	427	36	46.2	–
541620	Environmental consulting services	4	4 090	1 524	427	36	46.2	–
54169	Other scientific & technical consulting services	17	5 342	2 324	498	40	48.1	9.9
541690	Other scientific & technical consulting services	17	5 342	2 324	498	40	48.1	9.9
5418	Advertising & related services	18	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
	PLUMAS COUNTY, CA							
54	**Professional, scientific, & technical services**	**44**	**7 304**	**1 897**	**415**	**102**	**55.7**	**7.9**
541	Professional, scientific, & technical services	44	7 304	1 897	415	102	55.7	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	924	378	105	30	94.7	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	924	378	105	30	94.7	5.3
5413	Architectural, engineering, & related services	10	2 163	509	115	22	50.6	1.2
	RIVERSIDE COUNTY, CA							
54	**Professional, scientific, & technical services**	**1 642**	**904 937**	**277 427**	**61 290**	**8 798**	**31.1**	**17.4**
541	Professional, scientific, & technical services	1 642	904 937	277 427	61 290	8 798	31.1	17.4
5411	Legal services	468	208 573	69 023	15 490	1 755	30.9	9.5
54111	Offices of lawyers	458	207 238	68 707	15 418	1 732	30.6	9.5
541110	Offices of lawyers	458	207 238	68 707	15 418	1 732	30.6	9.5
5411101	Offices of lawyers (except legal aid societies)	458	207 238	68 707	15 418	1 732	30.6	9.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	355	92 656	33 416	7 878	1 807	38.6	12.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	355	92 656	33 416	7 878	1 807	38.6	12.4
541211	Offices of certified public accountants	147	54 972	20 784	4 641	634	36.7	10.3
541213	Tax return preparation services	60	10 322	3 178	1 145	527	38.8	6.6
541219	Other accounting services	142	D	D	D	f	D	D
5413	Architectural, engineering, & related services	275	253 380	74 626	16 189	1 848	33.1	6.0
54131	Architectural services	48	19 231	7 057	1 273	176	54.2	2.1
541310	Architectural services	48	19 231	7 057	1 273	176	54.2	2.1
54133	Engineering services	175	209 183	57 977	12 628	1 303	32.2	6.2
541330	Engineering services	175	209 183	57 977	12 628	1 303	32.2	6.2
54135	Building inspection services	5	1 432	685	91	32	45.3	54.7
541350	Building inspection services	5	1 432	685	91	32	45.3	54.7
54137	Surveying & mapping (except geophysical) services	27	5 817	2 119	485	98	44.3	7.4
541370	Surveying & mapping (except geophysical) services	27	5 817	2 119	485	98	44.3	7.4
54138	Testing laboratories	15	15 330	6 110	1 556	214	16.5	4.6
541380	Testing laboratories	15	15 330	6 110	1 556	214	16.5	4.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RIVERSIDE COUNTY, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	62	43 585	5 749	1 176	187	41.7	1.7
54141	Interior design services	31	29 113	2 928	565	81	37.4	.7
541410	Interior design services	31	29 113	2 928	565	81	37.4	.7
54143	Graphic design services	25	9 640	1 776	343	68	71.4	5.8
541430	Graphic design services	25	9 640	1 776	343	68	71.4	5.8
5414301	Graphic design services (except commercial art & medical artists)	20	D	D	D	b	D	D
54149	Other specialized design services	6	4 832	1 045	268	38	7.6	–
541490	Other specialized design services	6	4 832	1 045	268	38	7.6	–
5415	Computer systems design & related services	126	80 509	25 992	5 853	701	30.4	37.1
54151	Computer systems design & related services	126	80 509	25 992	5 853	701	30.4	37.1
541511	Custom computer programming services	58	18 791	8 608	1 827	189	59.0	3.6
541512	Computer systems design services	49	29 772	6 844	1 304	182	40.0	9.7
5415121	Computer systems integrators	13	19 980	3 633	829	113	32.3	5.0
5415122	Computer systems consultants (except systems integrators)	36	9 792	3 211	475	69	55.7	19.2
5416	Management, scientific, & technical consulting services	178	144 635	47 864	10 355	1 497	22.1	51.8
54161	Management consulting services	121	105 511	34 776	7 184	1 017	19.0	65.0
541611	Administrative management & general management consulting service	53	79 511	25 908	5 416	806	10.1	81.7
541612	Human resources & executive search consulting services	17	5 946	2 382	653	36	44.0	3.3
541613	Marketing consulting services	37	11 614	3 395	579	58	60.3	29.6
541614	Process, physical distribution, & logistics consulting services	9	D	D	D	c	D	D
54162	Environmental consulting services	20	11 409	5 187	1 318	189	22.9	4.0
541620	Environmental consulting services	20	11 409	5 187	1 318	189	22.9	4.0
54169	Other scientific & technical consulting services	37	27 715	7 901	1 853	291	33.6	21.0
541690	Other scientific & technical consulting services	37	27 715	7 901	1 853	291	33.6	21.0
5418	Advertising & related services	98	63 323	15 074	3 188	651	24.2	6.7
54181	Advertising agencies	24	9 655	3 602	928	87	26.7	1.9
541810	Advertising agencies	24	9 655	3 602	928	87	26.7	1.9
54182	Public relations agencies	13	5 067	2 035	414	84	22.6	21.2
541820	Public relations agencies	13	5 067	2 035	414	84	22.6	21.2
54185	Display advertising	7	14 196	3 305	593	212	17.7	–
541850	Display advertising	7	14 196	3 305	593	212	17.7	–
5418502	Outdoor advertising services	6	D	D	D	c	D	D
54189	Other services related to advertising	34	17 319	2 231	435	134	36.1	3.9
541890	Other services related to advertising	34	17 319	2 231	435	134	36.1	3.9
5418902	Advertising specialties goods distributor	13	9 897	431	100	30	42.3	–
5418903	Sign painting & lettering shop	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	68	15 127	4 903	1 021	331	33.8	6.1
54192	Photographic services	52	10 042	2 902	614	225	33.3	4.9
541921	Photographic studios, portrait	46	7 847	2 379	513	210	32.0	3.8
541922	Commercial photography	6	2 195	523	101	15	37.9	8.6
54199	All other professional, scientific, & technical services	11	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	11	D	D	D	b	D	D
	SACRAMENTO COUNTY, CA							
54	**Professional, scientific, & technical services**	**2 731**	**2 343 473**	**892 172**	**201 640**	**21 959**	**20.6**	**6.4**
541	Professional, scientific, & technical services	2 731	2 343 473	892 172	201 640	21 959	20.6	6.4
5411	Legal services	972	667 199	248 902	55 491	5 476	20.7	7.1
54111	Offices of lawyers	920	608 909	233 490	51 916	5 008	22.5	5.8
541110	Offices of lawyers	920	608 909	233 490	51 916	5 008	22.5	5.8
5411101	Offices of lawyers (except legal aid societies)	920	608 909	233 490	51 916	5 008	22.5	5.8
54119	Other legal services	52	58 290	15 412	3 575	468	2.0	20.6
541191	Title abstract & settlement offices	30	D	D	D	e	D	D
541199	All other legal services	22	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	404	188 358	70 283	16 326	2 581	24.8	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	404	188 358	70 283	16 326	2 581	24.8	6.6
541211	Offices of certified public accountants	231	144 142	54 371	12 044	1 392	24.3	3.8
541213	Tax return preparation services	66	11 531	4 637	1 577	624	29.5	12.3
541219	Other accounting services	99	D	D	D	e	D	D
5413	Architectural, engineering, & related services	404	663 144	259 344	59 263	5 484	16.6	5.5
54131	Architectural services	83	106 583	40 612	9 251	858	16.1	3.7
541310	Architectural services	83	106 583	40 612	9 251	858	16.1	3.7
54133	Engineering services	253	520 642	203 998	47 010	4 204	15.4	5.4
541330	Engineering services	253	520 642	203 998	47 010	4 204	15.4	5.4
54135	Building inspection services	16	D	D	D	b	D	D
541350	Building inspection services	16	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	19	6 439	2 668	585	77	49.9	2.4
541370	Surveying & mapping (except geophysical) services	19	6 439	2 668	585	77	49.9	2.4
54138	Testing laboratories	21	22 404	9 307	1 950	252	27.4	17.6
541380	Testing laboratories	21	22 404	9 307	1 950	252	27.4	17.6
5414	Specialized design services	81	32 810	7 078	1 454	258	42.8	6.5
54141	Interior design services	25	D	D	D	b	D	D
541410	Interior design services	25	D	D	D	b	D	D
54143	Graphic design services	52	21 587	5 133	1 080	166	36.6	3.6
541430	Graphic design services	52	21 587	5 133	1 080	166	36.6	3.6
5414301	Graphic design services (except commercial art & medical artists)	46	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SACRAMENTO COUNTY, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	229	342 295	138 953	32 451	2 659	14.7	5.7
54151	Computer systems design & related services	229	342 295	138 953	32 451	2 659	14.7	5.7
541511	Custom computer programming services	100	119 667	61 960	14 264	1 048	21.3	4.8
541512	Computer systems design services	104	177 815	66 883	15 018	1 317	12.0	7.6
5415121	Computer systems integrators	48	124 656	40 889	9 268	772	8.4	9.2
5415122	Computer systems consultants (except systems integrators)	56	53 159	25 994	5 750	545	20.2	3.7
541519	Other computer related services	20	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	309	190 627	87 172	18 342	2 241	25.7	9.7
54161	Management consulting services	218	121 970	58 554	12 007	1 587	24.5	12.6
541611	Administrative management & general management consulting service	123	77 124	41 649	8 341	927	14.5	12.0
541612	Human resources & executive search consulting services	40	18 903	9 255	1 951	314	48.7	15.8
5416122	Executive placement services	15	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	23	D	D	D	b	D	D
541613	Marketing consulting services	36	13 028	3 154	658	133	55.8	11.4
541618	Other management consulting services	7	D	D	D	c	D	D
54162	Environmental consulting services	41	42 221	17 928	4 072	435	20.3	5.8
541620	Environmental consulting services	41	42 221	17 928	4 072	435	20.3	5.8
54169	Other scientific & technical consulting services	50	26 436	10 690	2 263	219	39.7	2.3
541690	Other scientific & technical consulting services	50	26 436	10 690	2 263	219	39.7	2.3
5417	Scientific research & development services	32	76 082	20 879	4 553	528	19.4	2.8
54171	R&D in the physical, engineering, & life sciences	21	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	21	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	15	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	11	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	11	D	D	D	c	D	D
5418	Advertising & related services	207	151 582	50 753	11 733	1 995	31.8	6.2
54181	Advertising agencies	37	25 147	10 046	2 282	221	22.7	3.1
541810	Advertising agencies	37	25 147	10 046	2 282	221	22.7	3.1
54182	Public relations agencies	107	66 504	25 374	5 832	441	30.2	6.9
541820	Public relations agencies	107	66 504	25 374	5 832	441	30.2	6.9
54186	Direct mail advertising	15	D	D	D	e	D	D
541860	Direct mail advertising	15	D	D	D	e	D	D
54189	Other services related to advertising	26	D	D	D	f	D	D
541890	Other services related to advertising	26	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	14	D	D	D	b	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5418909	All other advertising	3	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	93	31 376	8 808	2 027	737	34.2	6.1
54192	Photographic services	60	15 715	4 782	1 046	308	35.9	1.4
541921	Photographic studios, portrait	51	D	D	D	e	D	D
541922	Commercial photography	9	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	16	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	16	D	D	D	b	D	D
	SAN BENITO COUNTY, CA							
54	**Professional, scientific, & technical services**	**51**	**13 769**	**5 223**	**1 044**	**151**	**30.4**	**18.9**
541	Professional, scientific, & technical services	51	13 769	5 223	1 044	151	30.4	18.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 771	1 730	389	53	30.6	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 771	1 730	389	53	30.6	11.9
5413	Architectural, engineering, & related services	9	3 828	1 607	298	36	35.4	4.6
5418	Advertising & related services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN BERNARDINO COUNTY, CA							
54	**Professional, scientific, & technical services**	**1 482**	**743 830**	**259 725**	**58 633**	**8 262**	**38.1**	**8.6**
541	Professional, scientific, & technical services	1 482	743 830	259 725	58 633	8 262	38.1	8.6
5411	Legal services	418	181 990	64 942	14 451	1 721	30.9	6.5
54111	Offices of lawyers	405	178 636	63 840	14 190	1 674	31.0	6.6
541110	Offices of lawyers	405	178 636	63 840	14 190	1 674	31.0	6.6
5411101	Offices of lawyers (except legal aid societies)	405	178 636	63 840	14 190	1 674	31.0	6.6
54119	Other legal services	13	3 354	1 102	261	47	26.5	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	320	109 494	41 082	10 178	1 974	34.1	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	320	109 494	41 082	10 178	1 974	34.1	7.1
541211	Offices of certified public accountants	130	65 452	25 800	5 952	763	31.0	7.6
541213	Tax return preparation services	89	13 848	4 258	1 500	654	56.0	4.2
541219	Other accounting services	98	D	D	D	e	D	D
5413	Architectural, engineering, & related services	286	230 940	90 697	20 391	2 213	27.9	11.8
54131	Architectural services	34	34 470	11 277	2 499	241	23.6	2.0
541310	Architectural services	34	34 470	11 277	2 499	241	23.6	2.0
54133	Engineering services	180	167 715	67 596	15 332	1 618	28.2	15.2
541330	Engineering services	180	167 715	67 596	15 332	1 618	28.2	15.2
54134	Drafting services	7	D	D	D	a	D	D
541340	Drafting services	7	D	D	D	a	D	D
54135	Building inspection services	14	4 748	2 531	582	52	10.5	4.0
541350	Building inspection services	14	4 748	2 531	582	52	10.5	4.0
54137	Surveying & mapping (except geophysical) services	28	6 086	2 372	451	77	73.0	8.1
541370	Surveying & mapping (except geophysical) services	28	6 086	2 372	451	77	73.0	8.1
54138	Testing laboratories	21	15 363	6 282	1 417	198	18.8	1.2
541380	Testing laboratories	21	15 363	6 282	1 417	198	18.8	1.2
5414	Specialized design services	35	16 671	2 230	491	127	87.9	4.2
54141	Interior design services	16	11 517	1 430	337	87	86.5	2.1
541410	Interior design services	16	11 517	1 430	337	87	86.5	2.1
54143	Graphic design services	14	3 349	601	126	35	89.1	10.9
541430	Graphic design services	14	3 349	601	126	35	89.1	10.9
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5415	Computer systems design & related services	109	59 766	23 163	5 110	527	73.1	11.2
54151	Computer systems design & related services	109	59 766	23 163	5 110	527	73.1	11.2
541511	Custom computer programming services	43	28 167	13 155	2 999	247	84.8	6.6
541512	Computer systems design services	53	21 513	6 189	1 190	180	63.5	9.4
5415121	Computer systems integrators	24	14 974	3 842	764	104	53.1	12.8
5415122	Computer systems consultants (except systems integrators)	29	6 539	2 347	426	76	87.3	1.6
5416	Management, scientific, & technical consulting services	146	59 304	16 875	3 526	674	43.9	6.7
54161	Management consulting services	102	45 452	11 907	2 279	538	45.7	2.6
541611	Administrative management & general management consulting service	51	16 305	5 524	1 185	258	49.7	6.2
541612	Human resources & executive search consulting services	14	4 398	2 073	238	68	30.0	.9
541613	Marketing consulting services	25	9 105	1 731	253	58	91.0	.9
541614	Process, physical distribution, & logistics consulting services	8	D	D	D	b	D	D
54162	Environmental consulting services	21	8 874	3 238	850	86	34.9	19.9
541620	Environmental consulting services	21	8 874	3 238	850	86	34.9	19.9
54169	Other scientific & technical consulting services	23	4 978	1 730	397	50	43.6	20.6
541690	Other scientific & technical consulting services	23	4 978	1 730	397	50	43.6	20.6
5417	Scientific research & development services	16	7 264	2 697	519	81	51.7	19.6
5418	Advertising & related services	62	54 343	11 599	2 535	486	57.7	7.2
54186	Direct mail advertising	5	D	D	D	c	D	D
541860	Direct mail advertising	5	D	D	D	c	D	D
54189	Other services related to advertising	20	D	D	D	b	D	D
541890	Other services related to advertising	20	D	D	D	b	D	D
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	90	24 058	6 440	1 432	459	24.6	1.3
54192	Photographic services	69	14 060	4 153	902	305	24.0	2.1
541921	Photographic studios, portrait	57	12 402	3 831	851	286	16.1	2.2
54199	All other professional, scientific, & technical services	14	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	14	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN DIEGO COUNTY, CA							
54	**Professional, scientific, & technical services**	**7 144**	**7 072 266**	**2 725 658**	**614 328**	**59 761**	**20.9**	**10.3**
541	Professional, scientific, & technical services	7 144	7 072 266	2 725 658	614 328	59 761	20.9	10.3
5411	Legal services	1 968	1 423 755	520 177	113 608	10 186	23.0	16.6
54111	Offices of lawyers	1 927	1 394 935	508 216	110 732	9 711	23.3	16.6
541110	Offices of lawyers	1 927	1 394 935	508 216	110 732	9 711	23.3	16.6
5411101	Offices of lawyers (except legal aid societies)	1 927	1 394 935	508 216	110 732	9 711	23.3	16.6
54119	Other legal services	41	28 820	11 961	2 876	475	9.8	16.6
541191	Title abstract & settlement offices	19	12 165	5 494	1 337	187	8.4	6.8
541199	All other legal services	22	16 655	6 467	1 539	288	10.7	23.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 066	421 416	161 123	36 721	6 847	33.7	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 066	421 416	161 123	36 721	6 847	33.7	8.2
541211	Offices of certified public accountants	550	283 833	103 796	22 543	3 231	33.0	6.5
541213	Tax return preparation services	185	30 056	8 529	2 888	1 320	52.3	5.6
541214	Payroll services	23	50 843	29 286	6 694	1 314	2.6	6.7
541219	Other accounting services	308	56 684	19 512	4 596	982	55.0	19.5
5413	Architectural, engineering, & related services	1 221	1 304 187	558 851	122 741	11 470	26.9	8.3
54131	Architectural services	255	212 355	82 404	16 198	1 584	28.5	2.6
541310	Architectural services	255	212 355	82 404	16 198	1 584	28.5	2.6
54133	Engineering services	804	991 510	435 866	98 139	8 828	26.6	9.1
541330	Engineering services	804	991 510	435 866	98 139	8 828	26.6	9.1
54134	Drafting services	23	9 370	3 632	693	151	16.4	4.0
541340	Drafting services	23	9 370	3 632	693	151	16.4	4.0
54135	Building inspection services	32	15 963	6 444	1 262	187	39.7	8.6
541350	Building inspection services	32	15 963	6 444	1 262	187	39.7	8.6
54137	Surveying & mapping (except geophysical) services	43	26 152	11 144	2 397	251	18.5	5.4
541370	Surveying & mapping (except geophysical) services	43	26 152	11 144	2 397	251	18.5	5.4
54138	Testing laboratories	57	47 778	18 963	3 972	456	25.5	20.0
541380	Testing laboratories	57	47 778	18 963	3 972	456	25.5	20.0
5414	Specialized design services	291	145 609	34 396	8 079	1 165	35.4	9.2
54141	Interior design services	110	67 618	12 864	2 980	446	36.3	6.8
541410	Interior design services	110	67 618	12 864	2 980	446	36.3	6.8
54142	Industrial design services	16	7 445	2 694	676	87	20.4	15.8
541420	Industrial design services	16	7 445	2 694	676	87	20.4	15.8
54143	Graphic design services	154	63 782	17 305	3 968	522	38.4	12.0
541430	Graphic design services	154	63 782	17 305	3 968	522	38.4	12.0
5414301	Graphic design services (except commercial art & medical artists)	135	57 218	15 049	3 487	401	39.0	12.8
5414302	Commercial art	18	D	D	D	c	D	D
54149	Other specialized design services	11	6 764	1 533	455	110	16.4	.8
541490	Other specialized design services	11	6 764	1 533	455	110	16.4	.8
5415	Computer systems design & related services	731	1 114 459	443 098	99 480	8 789	12.8	10.3
54151	Computer systems design & related services	731	1 114 459	443 098	99 480	8 789	12.8	10.3
541511	Custom computer programming services	345	430 620	219 973	50 908	3 834	12.1	18.1
541512	Computer systems design services	289	525 495	158 836	34 019	3 469	15.4	3.2
5415121	Computer systems integrators	129	372 391	97 628	21 461	2 074	11.2	3.5
5415122	Computer systems consultants (except systems integrators)	160	153 104	61 208	12 558	1 395	25.5	2.5
541513	Computer facilities management services	27	113 493	46 888	10 844	1 000	1.4	15.4
541519	Other computer related services	70	44 851	17 401	3 709	486	18.8	5.7
5416	Management, scientific, & technical consulting services	889	538 122	195 889	41 690	4 168	40.8	8.5
54161	Management consulting services	672	410 652	147 087	30 809	3 075	41.8	7.5
541611	Administrative management & general management consulting service	297	155 262	63 728	14 031	1 425	35.9	9.8
541612	Human resources & executive search consulting services	155	98 446	42 161	8 162	845	39.0	8.5
5416122	Executive placement services	76	41 198	20 363	3 853	481	37.2	12.5
5416123	Human resources & personnel management consulting	67	49 625	17 342	3 272	302	43.6	5.0
541613	Marketing consulting services	161	117 198	26 808	5 502	487	59.7	4.8
541614	Process, physical distribution, & logistics consulting services	24	20 031	5 547	987	154	13.2	.6
541618	Other management consulting services	35	19 715	8 843	2 127	164	23.9	8.6
54162	Environmental consulting services	66	56 597	21 663	4 665	616	44.9	22.1
541620	Environmental consulting services	66	56 597	21 663	4 665	616	44.9	22.1
54169	Other scientific & technical consulting services	151	70 873	27 139	6 216	477	32.3	3.4
541690	Other scientific & technical consulting services	151	70 873	27 139	6 216	477	32.3	3.4
5417	Scientific research & development services	287	1 517 986	641 083	154 636	10 523	4.1	6.1
54171	R&D in the physical, engineering, & life sciences	270	1 494 938	624 600	152 561	10 170	4.1	5.9
541710	R&D in the physical, engineering, & life sciences	270	1 494 938	624 600	152 561	10 170	4.1	5.9
5417101	R&D in the physical & engineering sciences	160	914 534	351 656	90 721	6 169	3.5	5.6
5417102	Research & development in the life sciences	110	580 404	272 944	61 840	4 001	5.0	6.4
54172	Research & development in the social sciences & humanities	17	23 048	16 483	2 075	353	7.5	22.0
541720	R&D in the social sciences & humanities	17	23 048	16 483	2 075	353	7.5	22.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN DIEGO COUNTY, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	436	464 248	125 457	27 408	4 438	30.8	9.3
54181	Advertising agencies	144	95 683	37 628	8 434	980	33.4	5.8
541810	Advertising agencies	144	95 683	37 628	8 434	980	33.4	5.8
54182	Public relations agencies	71	36 597	13 212	2 788	342	43.2	9.6
541820	Public relations agencies	71	36 597	13 212	2 788	342	43.2	9.6
54184	Media representatives	30	38 481	15 716	3 467	423	16.3	12.4
541840	Media representatives	30	38 481	15 716	3 467	423	16.3	12.4
5418401	Radio & television advertising representatives	12	29 872	11 080	2 754	298	11.2	10.8
54185	Display advertising	22	71 253	6 308	1 364	807	11.0	.2
541850	Display advertising	22	71 253	6 308	1 364	807	11.0	.2
5418501	Display advertising (except outdoor)	10	D	D	D	f	D	D
5418502	Outdoor advertising services	12	D	D	D	b	D	D
54186	Direct mail advertising	44	77 011	20 295	4 486	682	48.1	14.5
541860	Direct mail advertising	44	77 011	20 295	4 486	682	48.1	14.5
54189	Other services related to advertising	107	131 374	26 751	5 982	1 046	31.0	11.7
541890	Other services related to advertising	107	131 374	26 751	5 982	1 046	31.0	11.7
5418902	Advertising specialties goods distributor	58	113 286	22 993	5 218	864	26.0	12.3
5418903	Sign painting & lettering shop	33	9 435	2 516	468	102	54.0	6.7
5418909	All other advertising	16	8 653	1 242	296	80	71.4	8.7
5419	Other professional, scientific, & technical services	255	142 484	45 584	9 965	2 175	27.1	26.8
54191	Marketing research & public opinion polling	38	68 935	25 283	5 562	1 208	28.7	40.2
541910	Marketing research & public opinion polling	38	68 935	25 283	5 562	1 208	28.7	40.2
54192	Photographic services	170	38 476	10 212	2 246	669	37.2	9.7
541921	Photographic studios, portrait	136	27 878	7 488	1 596	536	35.1	7.7
541922	Commercial photography	34	10 598	2 724	650	133	42.7	15.0
54193	Translation & interpretation services	14	5 264	1 116	282	46	24.1	–
541930	Translation & interpretation services	14	5 264	1 116	282	46	24.1	–
54199	All other professional, scientific, & technical services	33	29 809	8 973	1 875	252	11.0	22.4
541990	All other professional, scientific, & technical services	33	29 809	8 973	1 875	252	11.0	22.4
	SAN FRANCISCO COUNTY, CA							
54	**Professional, scientific, & technical services**	**4 984**	**9 016 562**	**3 517 444**	**797 527**	**58 942**	**11.6**	**8.5**
541	Professional, scientific, & technical services	4 984	9 016 562	3 517 444	797 527	58 942	11.6	8.5
5411	Legal services	1 504	2 703 911	989 525	228 030	15 955	10.0	7.4
54111	Offices of lawyers	1 483	2 671 160	976 117	224 803	15 499	10.0	7.3
541110	Offices of lawyers	1 483	2 671 160	976 117	224 803	15 499	10.0	7.3
5411101	Offices of lawyers (except legal aid societies)	1 483	2 671 160	976 117	224 803	15 499	10.0	7.3
54119	Other legal services	21	32 751	13 408	3 227	456	5.6	19.8
541199	All other legal services	18	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	474	1 009 621	356 031	75 515	7 674	7.0	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	474	1 009 621	356 031	75 515	7 674	7.0	6.2
541211	Offices of certified public accountants	294	891 542	307 575	61 849	5 759	6.1	2.6
541213	Tax return preparation services	61	10 596	3 207	1 033	360	51.1	2.5
541214	Payroll services	17	59 613	24 315	6 111	877	.7	62.2
541219	Other accounting services	102	47 870	20 934	6 522	678	22.6	5.1
5413	Architectural, engineering, & related services	628	1 564 371	537 940	122 749	9 681	13.9	4.0
54131	Architectural services	315	444 409	170 949	37 791	3 401	15.8	2.6
541310	Architectural services	315	444 409	170 949	37 791	3 401	15.8	2.6
54133	Engineering services	285	1 097 069	357 252	82 821	6 002	13.1	4.5
541330	Engineering services	285	1 097 069	357 252	82 821	6 002	13.1	4.5
54135	Building inspection services	9	D	D	D	b	D	D
541350	Building inspection services	9	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	7	6 382	3 067	686	63	11.5	30.0
541370	Surveying & mapping (except geophysical) services	7	6 382	3 067	686	63	11.5	30.0
54138	Testing laboratories	8	12 128	4 771	1 145	152	16.9	.9
541380	Testing laboratories	8	12 128	4 771	1 145	152	16.9	.9
5414	Specialized design services	372	340 038	103 930	22 360	2 127	26.1	4.0
54141	Interior design services	94	96 789	24 190	5 117	589	34.9	4.0
541410	Interior design services	94	96 789	24 190	5 117	589	34.9	4.0
54142	Industrial design services	11	6 683	2 980	601	38	21.7	4.4
541420	Industrial design services	11	6 683	2 980	601	38	21.7	4.4
54143	Graphic design services	254	231 601	76 127	16 501	1 468	22.3	3.9
541430	Graphic design services	254	231 601	76 127	16 501	1 468	22.3	3.9
5414301	Graphic design services (except commercial art & medical artists)	226	221 823	73 910	16 071	1 396	20.9	3.4
5414302	Commercial art	26	D	D	D	b	D	D
54149	Other specialized design services	13	4 965	633	141	32	40.3	5.0
541490	Other specialized design services	13	4 965	633	141	32	40.3	5.0
5415	Computer systems design & related services	669	1 016 629	462 896	100 791	6 766	10.0	21.5
54151	Computer systems design & related services	669	1 016 629	462 896	100 791	6 766	10.0	21.5
541511	Custom computer programming services	352	458 379	209 945	44 534	3 147	8.8	24.1
541512	Computer systems design services	225	483 392	223 889	49 805	3 107	9.9	20.7
5415121	Computer systems integrators	56	178 470	71 442	14 583	1 074	5.0	46.8
5415122	Computer systems consultants (except systems integrators)	169	304 922	152 447	35 222	2 033	12.7	5.4
541519	Other computer related services	79	55 815	25 114	5 758	469	24.3	10.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN FRANCISCO COUNTY, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	638	1 282 142	622 920	139 212	8 510	9.0	8.6
54161	Management consulting services	531	1 171 151	578 689	128 951	7 755	8.0	7.0
541611	Administrative management & general management consulting service	232	800 824	412 262	91 957	4 716	3.6	5.0
541612	Human resources & executive search consulting services	164	253 409	124 966	27 796	2 040	14.6	11.8
5416121	Actuarial consulting	7	D	D	D	c	D	D
5416122	Executive placement services	87	137 241	74 767	16 255	1 326	17.8	7.9
5416123	Human resources & personnel management consulting	70	D	D	D	f	D	D
541613	Marketing consulting services	109	86 592	27 113	5 668	749	24.9	5.3
541614	Process, physical distribution, & logistics consulting services	7	9 721	5 919	1 770	68	29.3	6.8
541618	Other management consulting services	19	20 605	8 429	1 760	182	18.3	33.6
54162	Environmental consulting services	29	32 963	13 338	3 124	304	23.0	1.9
541620	Environmental consulting services	29	32 963	13 338	3 124	304	23.0	1.9
54169	Other scientific & technical consulting services	78	78 028	30 893	7 137	451	17.1	35.0
541690	Other scientific & technical consulting services	78	78 028	30 893	7 137	451	17.1	35.0
5417	Scientific research & development services	40	29 014	12 263	2 859	258	29.9	14.1
54171	R&D in the physical, engineering, & life sciences	31	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	31	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	18	18 508	7 951	1 795	141	23.6	17.4
5418	Advertising & related services	392	885 073	376 026	93 640	6 147	12.7	6.9
54181	Advertising agencies	143	496 903	256 475	65 066	3 436	6.1	2.5
541810	Advertising agencies	143	496 903	256 475	65 066	3 436	6.1	2.5
54182	Public relations agencies	106	143 516	60 446	14 516	1 057	17.0	9.1
541820	Public relations agencies	106	143 516	60 446	14 516	1 057	17.0	9.1
54183	Media buying services	15	D	D	D	c	D	D
541830	Media buying services	15	D	D	D	c	D	D
54184	Media representatives	47	36 612	14 311	3 484	288	6.7	30.9
541840	Media representatives	47	36 612	14 311	3 484	288	6.7	30.9
5418401	Radio & television advertising representatives	29	28 229	11 693	2 833	237	–	34.5
54185	Display advertising	11	D	D	D	e	D	D
541850	Display advertising	11	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	5	D	D	D	c	D	D
5418502	Outdoor advertising services	6	D	D	D	c	D	D
54186	Direct mail advertising	25	49 157	13 340	3 080	542	50.7	18.0
541860	Direct mail advertising	25	49 157	13 340	3 080	542	50.7	18.0
54189	Other services related to advertising	43	D	D	D	e	D	D
541890	Other services related to advertising	43	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	21	50 348	7 943	2 270	318	31.7	7.3
5418903	Sign painting & lettering shop	13	D	D	D	b	D	D
5418909	All other advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	267	185 763	55 913	12 371	1 824	30.9	15.8
54191	Marketing research & public opinion polling	56	78 639	27 391	5 980	944	25.7	20.4
541910	Marketing research & public opinion polling	56	78 639	27 391	5 980	944	25.7	20.4
54192	Photographic services	176	70 836	14 929	3 238	639	45.4	8.6
541921	Photographic studios, portrait	87	31 096	6 056	1 281	324	60.5	9.9
541922	Commercial photography	89	39 740	8 873	1 957	315	33.5	7.5
54193	Translation & interpretation services	16	17 509	6 776	1 480	171	13.4	35.9
541930	Translation & interpretation services	16	17 509	6 776	1 480	171	13.4	35.9
54199	All other professional, scientific, & technical services	19	18 779	6 817	1 673	70	14.8	4.9
541990	All other professional, scientific, & technical services	19	18 779	6 817	1 673	70	14.8	4.9
	SAN JOAQUIN COUNTY, CA							
54	**Professional, scientific, & technical services**	**575**	**277 673**	**111 202**	**25 844**	**3 531**	**32.4**	**9.6**
541	Professional, scientific, & technical services	575	277 673	111 202	25 844	3 531	32.4	9.6
5411	Legal services	194	90 758	36 602	7 779	923	31.8	6.7
54111	Offices of lawyers	184	83 775	32 585	6 883	809	34.3	6.8
541110	Offices of lawyers	184	83 775	32 585	6 883	809	34.3	6.8
5411101	Offices of lawyers (except legal aid societies)	184	83 775	32 585	6 883	809	34.3	6.8
54119	Other legal services	10	6 983	4 017	896	114	1.6	6.3
541191	Title abstract & settlement offices	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	133	60 046	26 911	6 583	1 119	28.9	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	133	60 046	26 911	6 583	1 119	28.9	6.4
541211	Offices of certified public accountants	81	34 844	14 121	3 089	434	32.7	3.6
541213	Tax return preparation services	16	3 581	1 409	595	245	28.2	1.3
541219	Other accounting services	33	13 777	6 039	1 729	306	36.0	1.3
5413	Architectural, engineering, & related services	89	48 780	15 833	3 673	492	55.8	9.9
54131	Architectural services	23	7 562	2 213	426	80	68.8	2.5
541310	Architectural services	23	7 562	2 213	426	80	68.8	2.5
54133	Engineering services	48	32 603	11 206	2 496	337	57.8	13.8
541330	Engineering services	48	32 603	11 206	2 496	337	57.8	13.8
54135	Building inspection services	6	D	D	D	a	D	D
541350	Building inspection services	6	D	D	D	a	D	D
5414	Specialized design services	9	1 963	334	56	13	77.7	7.5
5415	Computer systems design & related services	30	19 348	6 825	1 627	137	25.8	30.4
54151	Computer systems design & related services	30	19 348	6 825	1 627	137	25.8	30.4
541512	Computer systems design services	18	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	13	5 875	2 623	586	56	28.1	63.9

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN JOAQUIN COUNTY, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	59	41 612	19 325	4 871	475	14.1	4.4
54161	Management consulting services	44	37 637	17 956	4 548	442	12.1	2.3
541611	Administrative management & general management consulting service	26	22 283	12 291	3 526	312	11.4	2.2
541612	Human resources & executive search consulting services	10	8 221	2 462	597	86	10.5	2.2
5416123	Human resources & personnel management consulting	8	D	D	D	b	D	D
5418	Advertising & related services	19	D	D	D	b	D	D
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	35	D	D	D	e	D	D
54192	Photographic services	27	5 138	1 659	357	112	52.5	–
541921	Photographic studios, portrait	25	D	D	D	c	D	D
	SAN LUIS OBISPO COUNTY, CA							
54	**Professional, scientific, & technical services**	**529**	**212 158**	**76 650**	**16 150**	**2 292**	**42.2**	**7.0**
541	Professional, scientific, & technical services	529	212 158	76 650	16 150	2 292	42.2	7.0
5411	Legal services	167	59 937	22 622	4 664	561	33.0	5.0
54111	Offices of lawyers	166	D	D	D	f	D	D
541110	Offices of lawyers	166	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	166	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	106	21 754	8 393	1 827	364	58.9	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	106	21 754	8 393	1 827	364	58.9	3.7
541211	Offices of certified public accountants	47	14 495	6 013	1 210	200	47.2	2.9
541213	Tax return preparation services	17	1 972	467	144	52	98.3	1.7
541219	Other accounting services	42	5 287	1 913	473	112	76.1	6.7
5413	Architectural, engineering, & related services	95	68 166	25 417	5 469	706	41.9	5.9
54131	Architectural services	22	14 001	5 173	1 118	126	23.9	4.8
541310	Architectural services	22	14 001	5 173	1 118	126	23.9	4.8
54133	Engineering services	58	48 051	17 883	3 812	504	45.7	5.9
541330	Engineering services	58	48 051	17 883	3 812	504	45.7	5.9
54137	Surveying & mapping (except geophysical) services	9	2 051	775	145	25	35.1	–
541370	Surveying & mapping (except geophysical) services	9	2 051	775	145	25	35.1	–
5414	Specialized design services	19	5 924	735	171	57	89.5	1.9
54143	Graphic design services	8	3 783	394	92	25	98.9	–
541430	Graphic design services	8	3 783	394	92	25	98.9	–
5414301	Graphic design services (except commercial art & medical artists)	7	D	D	D	b	D	D
5415	Computer systems design & related services	40	20 461	8 524	1 722	203	21.0	8.8
54151	Computer systems design & related services	40	20 461	8 524	1 722	203	21.0	8.8
541511	Custom computer programming services	21	13 994	6 620	1 317	152	14.8	11.9
5416	Management, scientific, & technical consulting services	47	12 680	4 870	1 036	164	85.4	7.9
54161	Management consulting services	25	5 512	2 057	408	54	82.6	11.7
54162	Environmental consulting services	13	4 382	1 665	381	68	93.3	6.7
541620	Environmental consulting services	13	4 382	1 665	381	68	93.3	6.7
5418	Advertising & related services	31	16 238	3 898	876	163	33.4	17.6
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	15	2 801	740	164	31	42.0	4.6
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	a	D	D
	SAN MATEO COUNTY, CA							
54	**Professional, scientific, & technical services**	**2 370**	**3 235 245**	**1 312 980**	**291 541**	**21 418**	**16.9**	**10.7**
541	Professional, scientific, & technical services	2 370	3 235 245	1 312 980	291 541	21 418	16.9	10.7
5411	Legal services	391	379 486	152 772	32 857	2 683	18.0	3.5
54111	Offices of lawyers	381	D	D	D	h	D	D
541110	Offices of lawyers	381	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	381	D	D	D	h	D	D
54119	Other legal services	10	D	D	D	c	D	D
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	344	126 804	51 571	11 178	1 677	39.4	15.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	344	126 804	51 571	11 178	1 677	39.4	15.7
541211	Offices of certified public accountants	181	94 595	39 769	8 218	945	35.2	18.3
541213	Tax return preparation services	57	9 195	3 007	1 015	390	48.2	9.1
541219	Other accounting services	94	13 464	4 793	1 121	225	78.7	8.2
5413	Architectural, engineering, & related services	263	326 999	128 621	29 364	2 250	24.3	4.2
54131	Architectural services	68	48 715	19 808	5 027	417	38.5	3.3
541310	Architectural services	68	48 715	19 808	5 027	417	38.5	3.3
54133	Engineering services	167	241 051	94 170	20 929	1 545	23.5	4.6
541330	Engineering services	167	241 051	94 170	20 929	1 545	23.5	4.6
54134	Drafting services	5	D	D	D	b	D	D
541340	Drafting services	5	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	8	2 402	1 087	220	27	33.7	7.2
541370	Surveying & mapping (except geophysical) services	8	2 402	1 087	220	27	33.7	7.2
54138	Testing laboratories	11	31 325	11 777	2 772	227	5.8	2.4
541380	Testing laboratories	11	31 325	11 777	2 772	227	5.8	2.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN MATEO COUNTY, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	80	84 534	33 026	9 724	451	22.1	5.9
54141	Interior design services	32	15 488	2 734	737	116	69.9	11.3
541410	Interior design services	32	15 488	2 734	737	116	69.9	11.3
54143	Graphic design services	38	63 416	28 389	8 477	293	10.0	2.4
541430	Graphic design services	38	63 416	28 389	8 477	293	10.0	2.4
5414301	Graphic design services (except commercial art & medical artists)	36	D	D	D	e	D	D
5415	Computer systems design & related services	561	1 187 031	458 026	100 121	6 590	16.1	10.3
54151	Computer systems design & related services	561	1 187 031	458 026	100 121	6 590	16.1	10.3
541511	Custom computer programming services	268	446 831	225 728	46 648	3 055	11.0	18.0
541512	Computer systems design services	230	523 397	189 896	40 927	2 606	25.1	6.4
5415121	Computer systems integrators	57	330 547	101 209	23 097	1 516	31.2	3.6
5415122	Computer systems consultants (except systems integrators)	173	192 850	88 687	17 830	1 090	14.4	11.1
541513	Computer facilities management services	7	D	D	D	f	D	D
541519	Other computer related services	56	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	386	448 836	179 360	37 203	2 461	17.1	12.4
54161	Management consulting services	317	408 038	161 676	33 847	2 212	15.9	12.0
541611	Administrative management & general management consulting service	138	262 604	93 464	21 625	1 214	7.8	12.6
541612	Human resources & executive search consulting services	89	84 997	46 516	7 635	562	24.1	6.5
5416122	Executive placement services	47	63 872	37 538	5 901	385	21.4	4.3
5416123	Human resources & personnel management consulting	40	D	D	D	c	D	D
541613	Marketing consulting services	69	45 134	15 376	3 007	314	45.3	5.5
541618	Other management consulting services	8	12 043	4 959	1 318	97	16.6	61.7
54162	Environmental consulting services	16	13 512	5 870	1 259	107	36.5	14.9
541620	Environmental consulting services	16	13 512	5 870	1 259	107	36.5	14.9
54169	Other scientific & technical consulting services	53	27 286	11 814	2 097	142	25.2	17.0
541690	Other scientific & technical consulting services	53	27 286	11 814	2 097	142	25.2	17.0
5417	Scientific research & development services	115	439 174	222 393	52 037	3 109	3.1	23.5
54171	R&D in the physical, engineering, & life sciences	107	429 517	216 502	49 684	2 983	2.9	23.5
541710	R&D in the physical, engineering, & life sciences	107	429 517	216 502	49 684	2 983	2.9	23.5
5417101	R&D in the physical & engineering sciences	39	88 238	35 092	7 421	427	3.0	51.3
5417102	Research & development in the life sciences	68	341 279	181 410	42 263	2 556	2.9	16.4
54172	Research & development in the social sciences & humanities	8	9 657	5 891	2 353	126	11.0	23.7
541720	R&D in the social sciences & humanities	8	9 657	5 891	2 353	126	11.0	23.7
5418	Advertising & related services	134	159 980	62 063	12 887	1 400	17.2	7.0
54181	Advertising agencies	37	48 215	20 496	4 673	476	3.8	2.8
541810	Advertising agencies	37	48 215	20 496	4 673	476	3.8	2.8
54182	Public relations agencies	47	50 337	24 217	4 317	335	18.4	5.2
541820	Public relations agencies	47	50 337	24 217	4 317	335	18.4	5.2
54186	Direct mail advertising	14	31 718	10 102	2 401	408	32.2	19.1
541860	Direct mail advertising	14	31 718	10 102	2 401	408	32.2	19.1
54189	Other services related to advertising	22	D	D	D	c	D	D
541890	Other services related to advertising	22	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	13	16 293	3 351	673	92	22.6	5.6
5419	Other professional, scientific, & technical services	96	82 401	25 148	6 170	797	26.8	3.9
54191	Marketing research & public opinion polling	20	53 656	18 406	4 637	543	25.0	1.6
541910	Marketing research & public opinion polling	20	53 656	18 406	4 637	543	25.0	1.6
54192	Photographic services	51	13 598	3 027	682	159	51.6	14.0
541921	Photographic studios, portrait	31	8 466	2 076	464	116	44.4	18.9
541922	Commercial photography	20	5 132	951	218	43	63.6	6.1
54193	Translation & interpretation services	5	3 756	901	145	19	10.9	–
541930	Translation & interpretation services	5	3 756	901	145	19	10.9	–
54199	All other professional, scientific, & technical services	20	11 391	2 814	706	76	10.9	4.0
541990	All other professional, scientific, & technical services	20	11 391	2 814	706	76	10.9	4.0
	SANTA BARBARA COUNTY, CA							
54	**Professional, scientific, & technical services**	**981**	**711 216**	**270 632**	**58 660**	**6 344**	**27.5**	**11.6**
541	Professional, scientific, & technical services	981	711 216	270 632	58 660	6 344	27.5	11.6
5411	Legal services	256	131 803	39 797	7 964	991	33.4	4.8
54111	Offices of lawyers	250	130 299	39 331	7 850	979	33.4	4.7
541110	Offices of lawyers	250	130 299	39 331	7 850	979	33.4	4.7
5411101	Offices of lawyers (except legal aid societies)	250	130 299	39 331	7 850	979	33.4	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	159	54 489	21 685	5 071	823	33.5	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	159	54 489	21 685	5 071	823	33.5	4.6
541211	Offices of certified public accountants	85	41 568	16 799	3 896	476	27.6	4.2
541213	Tax return preparation services	19	2 410	709	211	114	53.3	.7
541219	Other accounting services	52	D	D	D	c	D	D
5413	Architectural, engineering, & related services	197	162 117	65 973	14 684	1 471	33.3	3.1
54131	Architectural services	58	27 878	10 523	2 164	270	46.5	2.3
541310	Architectural services	58	27 878	10 523	2 164	270	46.5	2.3
54133	Engineering services	118	122 624	50 054	11 277	1 029	29.4	2.3
541330	Engineering services	118	122 624	50 054	11 277	1 029	29.4	2.3
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
54138	Testing laboratories	8	7 166	3 069	753	108	25.0	20.9
541380	Testing laboratories	8	7 166	3 069	753	108	25.0	20.9

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SANTA BARBARA COUNTY, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	45	50 989	14 789	3 210	338	24.0	4.0
54141	Interior design services	15	D	D	D	b	D	D
541410	Interior design services	15	D	D	D	b	D	D
54142	Industrial design services	3	D	D	D	c	D	D
541420	Industrial design services	3	D	D	D	c	D	D
54143	Graphic design services	26	8 896	1 848	401	71	61.3	15.0
541430	Graphic design services	26	8 896	1 848	401	71	61.3	15.0
5414301	Graphic design services (except commercial art & medical artists)	23	8 444	1 786	396	69	62.2	15.8
5415	Computer systems design & related services	97	96 853	42 257	9 242	873	29.9	20.6
54151	Computer systems design & related services	97	96 853	42 257	9 242	873	29.9	20.6
541511	Custom computer programming services	34	16 164	6 674	1 393	167	35.6	39.9
541512	Computer systems design services	48	67 430	30 868	6 635	565	31.5	5.3
5415121	Computer systems integrators	23	46 807	21 979	4 525	326	37.2	2.7
5415122	Computer systems consultants (except systems integrators)	25	20 623	8 889	2 110	239	18.4	11.2
5416	Management, scientific, & technical consulting services	109	43 326	18 440	4 035	542	41.1	6.2
54161	Management consulting services	77	29 983	13 766	2 859	412	39.4	6.6
541611	Administrative management & general management consulting service	37	14 611	6 888	1 393	105	34.9	7.1
541612	Human resources & executive search consulting services	15	7 283	4 678	966	253	19.2	5.4
5416123	Human resources & personnel management consulting	5	D	D	D	c	D	D
541613	Marketing consulting services	20	5 945	1 481	269	41	79.3	9.5
54162	Environmental consulting services	21	10 807	4 203	1 079	113	37.3	6.5
541620	Environmental consulting services	21	10 807	4 203	1 079	113	37.3	6.5
5417	Scientific research & development services	50	130 767	50 950	11 281	926	7.7	33.0
54171	R&D in the physical, engineering, & life sciences	46	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	46	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	36	87 457	33 132	7 929	532	9.3	6.7
5417102	Research & development in the life sciences	10	D	D	D	e	D	D
5418	Advertising & related services	32	30 221	14 453	2 694	280	15.7	1.0
54183	Media buying services	2	D	D	D	b	D	D
541830	Media buying services	2	D	D	D	b	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	36	10 651	2 288	479	100	52.3	7.4
54192	Photographic services	23	6 939	1 337	282	69	41.6	2.4
541921	Photographic studios, portrait	17	3 184	410	79	49	67.1	5.2
541922	Commercial photography	6	3 755	927	203	20	20.1	–
	SANTA CLARA COUNTY, CA							
54	**Professional, scientific, & technical services**	**6 338**	**10 440 647**	**4 424 096**	**984 803**	**71 612**	**15.8**	**13.6**
541	Professional, scientific, & technical services	6 338	10 440 647	4 424 096	984 803	71 612	15.8	13.6
5411	Legal services	1 105	1 285 943	526 058	120 682	8 020	12.2	15.0
54111	Offices of lawyers	1 065	1 244 867	510 392	116 971	7 541	12.4	15.0
541110	Offices of lawyers	1 065	1 244 867	510 392	116 971	7 541	12.4	15.0
5411101	Offices of lawyers (except legal aid societies)	1 065	1 244 867	510 392	116 971	7 541	12.4	15.0
54119	Other legal services	40	41 076	15 666	3 711	479	7.7	14.0
541191	Title abstract & settlement offices	21	D	D	D	e	D	D
541199	All other legal services	19	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	645	550 933	215 180	48 503	6 038	14.7	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	645	550 933	215 180	48 503	6 038	14.7	6.8
541211	Offices of certified public accountants	352	359 224	150 314	31 778	3 323	15.4	5.8
541213	Tax return preparation services	124	25 162	8 458	2 580	889	42.6	6.2
541214	Payroll services	15	92 288	32 222	7 677	894	.3	5.5
541219	Other accounting services	154	74 259	24 186	6 468	932	19.8	13.6
5413	Architectural, engineering, & related services	1 105	2 417 761	1 066 321	229 832	17 601	18.4	6.7
54131	Architectural services	142	136 180	48 897	10 033	925	23.2	4.3
541310	Architectural services	142	136 180	48 897	10 033	925	23.2	4.3
54133	Engineering services	846	2 006 744	914 972	194 308	13 898	19.5	7.6
541330	Engineering services	846	2 006 744	914 972	194 308	13 898	19.5	7.6
54134	Drafting services	7	D	D	D	b	D	D
541340	Drafting services	7	D	D	D	b	D	D
54135	Building inspection services	24	D	D	D	b	D	D
541350	Building inspection services	24	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	15	6 294	2 555	506	73	26.2	.1
541370	Surveying & mapping (except geophysical) services	15	6 294	2 555	506	73	26.2	.1
54138	Testing laboratories	69	258 005	93 885	23 854	2 583	6.9	1.6
541380	Testing laboratories	69	258 005	93 885	23 854	2 583	6.9	1.6
5414	Specialized design services	285	221 405	69 814	15 965	1 489	24.7	5.8
54141	Interior design services	57	26 976	5 457	1 243	169	60.9	6.0
541410	Interior design services	57	26 976	5 457	1 243	169	60.9	6.0
54142	Industrial design services	40	59 245	21 665	5 630	431	9.5	1.7
541420	Industrial design services	40	59 245	21 665	5 630	431	9.5	1.7
54143	Graphic design services	181	130 233	40 323	8 450	842	24.5	7.9
541430	Graphic design services	181	130 233	40 323	8 450	842	24.5	7.9
5414301	Graphic design services (except commercial art & medical artists)	166	125 576	38 954	8 124	802	23.5	8.1
5414302	Commercial art	13	D	D	D	b	D	D
54149	Other specialized design services	7	4 951	2 369	642	47	16.1	–
541490	Other specialized design services	7	4 951	2 369	642	47	16.1	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SANTA CLARA COUNTY, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	1 655	3 109 507	1 371 262	298 202	19 195	18.0	18.3
54151	Computer systems design & related services	1 655	3 109 507	1 371 262	298 202	19 195	18.0	18.3
541511	Custom computer programming services	834	1 627 876	775 597	175 179	11 400	11.6	17.0
541512	Computer systems design services	641	1 367 199	543 374	110 400	6 681	24.5	19.2
5415121	Computer systems integrators	205	794 961	262 004	53 700	3 194	29.9	19.5
5415122	Computer systems consultants (except systems integrators)	436	572 238	281 370	56 700	3 487	16.9	18.7
541519	Other computer related services	171	96 039	45 447	9 126	620	36.5	23.0
5416	Management, scientific, & technical consulting services	755	627 423	294 974	56 717	4 584	25.9	11.9
54161	Management consulting services	584	516 522	248 719	47 466	3 742	24.2	12.1
541611	Administrative management & general management consulting service	225	229 392	121 181	24 484	1 609	19.4	6.8
541612	Human resources & executive search consulting services	165	114 832	57 728	11 079	861	26.0	9.8
5416122	Executive placement services	96	77 644	40 317	7 538	608	20.1	13.0
5416123	Human resources & personnel management consulting	64	D	D	D	c	D	D
541613	Marketing consulting services	146	102 958	33 224	6 246	838	36.8	28.7
541614	Process, physical distribution, & logistics consulting services	25	50 901	29 198	3 877	227	11.2	12.3
541618	Other management consulting services	23	18 439	7 388	1 780	207	37.7	.3
54162	Environmental consulting services	41	32 474	12 806	2 809	317	45.5	6.4
541620	Environmental consulting services	41	32 474	12 806	2 809	317	45.5	6.4
54169	Other scientific & technical consulting services	130	78 427	33 449	6 442	525	28.9	12.5
541690	Other scientific & technical consulting services	130	78 427	33 449	6 442	525	28.9	12.5
5417	Scientific research & development services	318	1 638 148	662 325	170 816	9 143	5.5	13.7
54171	R&D in the physical, engineering, & life sciences	290	1 608 735	648 740	168 160	8 960	5.5	12.8
541710	R&D in the physical, engineering, & life sciences	290	1 608 735	648 740	168 160	8 960	5.5	12.8
5417101	R&D in the physical & engineering sciences	182	876 863	375 374	95 855	4 988	6.7	13.7
5417102	Research & development in the life sciences	108	731 872	273 366	72 305	3 972	4.0	11.7
54172	Research & development in the social sciences & humanities	28	29 413	13 585	2 656	183	6.4	62.7
541720	R&D in the social sciences & humanities	28	29 413	13 585	2 656	183	6.4	62.7
5418	Advertising & related services	296	429 602	154 957	31 982	3 900	16.7	31.2
54181	Advertising agencies	100	196 439	70 673	15 007	1 079	12.1	57.7
541810	Advertising agencies	100	196 439	70 673	15 007	1 079	12.1	57.7
54182	Public relations agencies	72	79 183	37 134	7 429	618	11.8	10.8
541820	Public relations agencies	72	79 183	37 134	7 429	618	11.8	10.8
54184	Media representatives	12	8 347	3 444	558	103	4.9	–
541840	Media representatives	12	8 347	3 444	558	103	4.9	–
54185	Display advertising	9	8 223	2 712	541	120	85.6	–
541850	Display advertising	9	8 223	2 712	541	120	85.6	–
54186	Direct mail advertising	28	50 949	19 308	4 211	687	23.1	16.0
541860	Direct mail advertising	28	50 949	19 308	4 211	687	23.1	16.0
54189	Other services related to advertising	64	79 452	19 637	3 814	1 226	21.3	3.7
541890	Other services related to advertising	64	79 452	19 637	3 814	1 226	21.3	3.7
5418902	Advertising specialties goods distributor	28	63 365	12 458	2 434	222	20.1	4.3
5418903	Sign painting & lettering shop	29	5 776	1 529	304	81	64.1	3.4
5418909	All other advertising	6	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	174	159 925	63 205	12 104	1 642	19.6	9.1
54191	Marketing research & public opinion polling	47	104 234	44 035	7 894	931	15.1	11.3
541910	Marketing research & public opinion polling	47	104 234	44 035	7 894	931	15.1	11.3
54192	Photographic services	91	29 963	9 543	2 115	481	43.4	1.3
541921	Photographic studios, portrait	71	20 969	6 338	1 425	387	49.6	1.5
541922	Commercial photography	20	8 994	3 205	690	94	28.9	.7
54193	Translation & interpretation services	16	13 303	4 924	1 048	118	14.2	2.9
541930	Translation & interpretation services	16	13 303	4 924	1 048	118	14.2	2.9
54199	All other professional, scientific, & technical services	20	12 425	4 703	1 047	112	5.5	15.8
541990	All other professional, scientific, & technical services	20	12 425	4 703	1 047	112	5.5	15.8
	SANTA CRUZ COUNTY, CA							
54	**Professional, scientific, & technical services**	**678**	**384 102**	**132 068**	**27 652**	**3 073**	**39.0**	**11.0**
541	Professional, scientific, & technical services	678	384 102	132 068	27 652	3 073	39.0	11.0
5411	Legal services	140	46 508	17 194	3 620	449	47.1	4.1
54111	Offices of lawyers	139	D	D	D	e	D	D
541110	Offices of lawyers	139	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	139	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	102	19 918	7 043	1 695	283	68.2	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	102	19 918	7 043	1 695	283	68.2	4.9
541211	Offices of certified public accountants	53	13 696	4 661	1 116	165	62.4	4.4
541213	Tax return preparation services	13	1 177	221	61	16	85.0	–
541219	Other accounting services	35	D	D	D	b	D	D
5413	Architectural, engineering, & related services	118	58 413	23 733	5 136	535	54.8	11.1
54131	Architectural services	26	7 291	2 217	486	63	81.6	4.3
541310	Architectural services	26	7 291	2 217	486	63	81.6	4.3
54133	Engineering services	76	45 723	18 985	4 105	394	52.1	13.4
541330	Engineering services	76	45 723	18 985	4 105	394	52.1	13.4
54137	Surveying & mapping (except geophysical) services	8	1 922	822	158	21	55.8	–
541370	Surveying & mapping (except geophysical) services	8	1 922	822	158	21	55.8	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SANTA CRUZ COUNTY, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	30	12 770	2 842	787	84	42.6	31.3
54141	Interior design services	6	5 502	915	291	39	29.3	50.5
541410	Interior design services	6	5 502	915	291	39	29.3	50.5
54143	Graphic design services	20	5 267	977	171	28	72.7	19.3
541430	Graphic design services	20	5 267	977	171	28	72.7	19.3
5414301	Graphic design services (except commercial art & medical artists)	18	D	D	D	b	D	D
5415	Computer systems design & related services	117	156 062	53 873	10 751	889	28.7	10.5
54151	Computer systems design & related services	117	156 062	53 873	10 751	889	28.7	10.5
541511	Custom computer programming services	57	46 808	22 899	4 257	376	56.5	19.6
541512	Computer systems design services	37	95 805	25 830	5 761	447	8.9	6.4
5415121	Computer systems integrators	9	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	28	D	D	D	c	D	D
541519	Other computer related services	23	13 449	5 144	733	66	73.5	8.8
5416	Management, scientific, & technical consulting services	99	37 810	13 590	2 696	402	48.8	14.8
54161	Management consulting services	72	29 185	10 019	2 011	255	41.1	17.2
541611	Administrative management & general management consulting service	24	11 323	3 773	740	77	35.7	20.5
541612	Human resources & executive search consulting services	19	6 540	2 716	406	70	69.5	30.5
541613	Marketing consulting services	19	D	D	D	b	D	D
54162	Environmental consulting services	14	5 862	2 656	499	122	75.1	3.7
541620	Environmental consulting services	14	5 862	2 656	499	122	75.1	3.7
5417	Scientific research & development services	21	32 954	7 681	1 526	208	6.5	8.4
54171	R&D in the physical, engineering, & life sciences	19	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	19	D	D	D	c	D	D
5417102	Research & development in the life sciences	7	D	D	D	c	D	D
5418	Advertising & related services	31	13 878	4 534	1 035	147	46.7	30.8
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	20	5 789	1 578	406	76	88.5	.1
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	SHASTA COUNTY, CA							
54	**Professional, scientific, & technical services**	**304**	**126 977**	**51 571**	**11 621**	**1 636**	**36.6**	**4.8**
541	Professional, scientific, & technical services	304	126 977	51 571	11 621	1 636	36.6	4.8
5411	Legal services	110	45 365	16 354	3 528	449	32.6	3.3
54111	Offices of lawyers	105	43 284	15 517	3 304	417	34.1	1.0
541110	Offices of lawyers	105	43 284	15 517	3 304	417	34.1	1.0
5411101	Offices of lawyers (except legal aid societies)	105	43 284	15 517	3 304	417	34.1	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	83	17 413	6 678	1 579	316	48.1	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	83	17 413	6 678	1 579	316	48.1	10.0
541211	Offices of certified public accountants	38	10 961	4 415	1 016	152	44.7	6.2
541213	Tax return preparation services	15	1 807	508	135	53	48.9	2.2
541219	Other accounting services	29	D	D	D	c	D	D
5413	Architectural, engineering, & related services	56	43 640	21 601	4 977	577	32.7	3.2
54133	Engineering services	37	32 974	17 214	4 167	389	35.6	3.4
541330	Engineering services	37	32 974	17 214	4 167	389	35.6	3.4
54138	Testing laboratories	6	6 885	2 641	485	134	11.9	.8
541380	Testing laboratories	6	6 885	2 641	485	134	11.9	.8
5415	Computer systems design & related services	14	7 484	2 919	670	94	20.3	16.1
54151	Computer systems design & related services	14	7 484	2 919	670	94	20.3	16.1
5416	Management, scientific, & technical consulting services	20	7 684	2 748	610	86	52.8	.7
54169	Other scientific & technical consulting services	4	3 829	1 453	266	23	20.1	–
541690	Other scientific & technical consulting services	4	3 829	1 453	266	23	20.1	–
5418	Advertising & related services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	SIERRA COUNTY, CA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	SISKIYOU COUNTY, CA							
54	**Professional, scientific, & technical services**	**65**	**11 998**	**3 020**	**657**	**168**	**61.8**	**16.4**
541	Professional, scientific, & technical services	65	11 998	3 020	657	168	61.8	16.4
5411	Legal services	19	3 852	696	162	39	80.7	4.2
54111	Offices of lawyers	19	3 852	696	162	39	80.7	4.2
541110	Offices of lawyers	19	3 852	696	162	39	80.7	4.2
5411101	Offices of lawyers (except legal aid societies)	19	3 852	696	162	39	80.7	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	3 437	1 205	283	74	80.1	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	3 437	1 205	283	74	80.1	1.8
5413	Architectural, engineering, & related services	16	2 132	504	115	31	50.4	16.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOLANO COUNTY, CA							
54	**Professional, scientific, & technical services**	**391**	**179 306**	**66 214**	**15 694**	**2 149**	**35.8**	**7.2**
541	Professional, scientific, & technical services	391	179 306	66 214	15 694	2 149	35.8	7.2
5411	Legal services	92	33 086	10 281	2 322	328	49.7	3.7
54111	Offices of lawyers	89	D	D	D	e	D	D
541110	Offices of lawyers	89	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	89	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	100	16 140	5 534	1 533	448	52.7	13.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	100	16 140	5 534	1 533	448	52.7	13.5
541211	Offices of certified public accountants	41	7 928	2 986	756	143	47.9	18.8
541213	Tax return preparation services	25	4 583	1 308	509	213	41.6	.4
541219	Other accounting services	34	3 629	1 240	268	92	76.9	18.2
5413	Architectural, engineering, & related services	74	78 745	32 850	8 091	814	21.6	6.9
54133	Engineering services	49	62 561	26 212	6 351	574	22.2	4.7
541330	Engineering services	49	62 561	26 212	6 351	574	22.2	4.7
54138	Testing laboratories	7	10 589	4 786	1 328	152	19.8	6.8
541380	Testing laboratories	7	10 589	4 786	1 328	152	19.8	6.8
5414	Specialized design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	26	D	D	D	c	D	D
54151	Computer systems design & related services	26	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	49	D	D	D	c	D	D
54161	Management consulting services	36	12 328	2 635	560	152	50.3	9.7
54162	Environmental consulting services	5	D	D	D	a	D	D
541620	Environmental consulting services	5	D	D	D	a	D	D
5417	Scientific research & development services	6	D	D	D	b	D	D
5418	Advertising & related services	15	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	20	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	SONOMA COUNTY, CA							
54	**Professional, scientific, & technical services**	**1 171**	**565 809**	**239 068**	**53 038**	**5 682**	**37.7**	**6.3**
541	Professional, scientific, & technical services	1 171	565 809	239 068	53 038	5 682	37.7	6.3
5411	Legal services	326	118 976	42 114	8 796	1 076	37.1	5.8
54111	Offices of lawyers	318	113 703	39 943	8 271	1 006	38.6	2.8
541110	Offices of lawyers	318	113 703	39 943	8 271	1 006	38.6	2.8
5411101	Offices of lawyers (except legal aid societies)	318	113 703	39 943	8 271	1 006	38.6	2.8
54119	Other legal services	8	5 273	2 171	525	70	3.4	70.5
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	208	56 380	21 001	5 328	880	49.5	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	208	56 380	21 001	5 328	880	49.5	3.5
541211	Offices of certified public accountants	109	39 389	13 099	3 335	473	50.6	2.4
541213	Tax return preparation services	24	3 781	1 347	373	129	47.6	1.1
541219	Other accounting services	68	8 275	2 489	628	154	70.4	11.0
5413	Architectural, engineering, & related services	204	142 350	58 796	12 873	1 376	38.7	6.5
54131	Architectural services	53	36 838	14 057	2 986	352	30.6	2.9
541310	Architectural services	53	36 838	14 057	2 986	352	30.6	2.9
54133	Engineering services	119	92 529	38 513	8 416	830	42.3	8.3
541330	Engineering services	119	92 529	38 513	8 416	830	42.3	8.3
54135	Building inspection services	6	D	D	D	b	D	D
541350	Building inspection services	6	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	19	4 750	2 010	446	64	40.0	4.9
541370	Surveying & mapping (except geophysical) services	19	4 750	2 010	446	64	40.0	4.9
5414	Specialized design services	48	32 642	4 474	1 040	141	24.0	10.6
54141	Interior design services	11	D	D	D	a	D	D
541410	Interior design services	11	D	D	D	a	D	D
54143	Graphic design services	30	24 806	3 829	922	111	15.9	1.5
541430	Graphic design services	30	24 806	3 829	922	111	15.9	1.5
5414301	Graphic design services (except commercial art & medical artists)	26	D	D	D	c	D	D
5415	Computer systems design & related services	106	65 908	34 823	8 293	524	23.6	6.6
54151	Computer systems design & related services	106	65 908	34 823	8 293	524	23.6	6.6
541511	Custom computer programming services	48	D	D	D	e	D	D
541512	Computer systems design services	41	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	26	D	D	D	b	D	D
541519	Other computer related services	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	152	69 868	28 782	5 983	720	48.1	9.2
54161	Management consulting services	107	48 495	21 218	4 402	503	38.3	12.8
541611	Administrative management & general management consulting service	48	18 983	8 184	2 033	196	36.6	.3
541612	Human resources & executive search consulting services	27	16 429	8 670	1 687	183	35.6	.4
5416122	Executive placement services	14	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	12	D	D	D	b	D	D
541613	Marketing consulting services	23	11 929	4 027	640	119	38.8	51.0
54162	Environmental consulting services	16	6 321	2 373	607	98	91.8	3.8
541620	Environmental consulting services	16	6 321	2 373	607	98	91.8	3.8
54169	Other scientific & technical consulting services	29	15 052	5 191	974	119	61.2	–
541690	Other scientific & technical consulting services	29	15 052	5 191	974	119	61.2	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SONOMA COUNTY, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	21	21 959	30 617	6 154	342	43.6	2.7
54171	R&D in the physical, engineering, & life sciences	18	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	18	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	14	18 381	29 116	5 815	303	33.0	2.8
5418	Advertising & related services	56	43 004	15 190	3 897	447	29.9	4.3
54181	Advertising agencies	17	22 937	10 318	2 777	239	9.2	–
541810	Advertising agencies	17	22 937	10 318	2 777	239	9.2	–
54182	Public relations agencies	12	D	D	D	b	D	D
541820	Public relations agencies	12	D	D	D	b	D	D
54189	Other services related to advertising	15	D	D	D	b	D	D
541890	Other services related to advertising	15	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	50	14 722	3 271	674	176	46.9	6.8
54192	Photographic services	35	6 603	1 532	278	114	54.9	8.5
541921	Photographic studios, portrait	30	5 488	1 353	239	93	56.0	1.7
	STANISLAUS COUNTY, CA							
54	**Professional, scientific, & technical services**	**478**	**232 534**	**81 316**	**17 952**	**2 974**	**40.8**	**6.9**
541	Professional, scientific, & technical services	478	232 534	81 316	17 952	2 974	40.8	6.9
5411	Legal services	154	73 276	25 569	5 524	721	39.6	3.5
54111	Offices of lawyers	149	72 494	25 308	5 472	704	39.9	2.8
541110	Offices of lawyers	149	72 494	25 308	5 472	704	39.9	2.8
5411101	Offices of lawyers (except legal aid societies)	149	72 494	25 308	5 472	704	39.9	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	119	54 341	21 420	5 209	947	31.5	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	119	54 341	21 420	5 209	947	31.5	4.1
541211	Offices of certified public accountants	63	26 231	8 943	2 227	347	50.0	1.3
541213	Tax return preparation services	15	3 284	1 258	480	175	24.5	19.0
541219	Other accounting services	36	D	D	D	e	D	D
5413	Architectural, engineering, & related services	81	65 400	23 589	4 840	684	50.2	11.8
54131	Architectural services	21	8 470	3 077	669	90	63.1	1.9
541310	Architectural services	21	8 470	3 077	669	90	63.1	1.9
54133	Engineering services	38	42 631	14 343	2 865	352	57.4	15.5
541330	Engineering services	38	42 631	14 343	2 865	352	57.4	15.5
54134	Drafting services	4	1 817	678	151	29	5.7	–
541340	Drafting services	4	1 817	678	151	29	5.7	–
54138	Testing laboratories	11	11 392	5 059	1 111	195	20.6	8.4
541380	Testing laboratories	11	11 392	5 059	1 111	195	20.6	8.4
5414	Specialized design services	20	8 416	1 575	365	54	60.4	6.7
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
54143	Graphic design services	9	2 545	507	108	25	66.0	–
541430	Graphic design services	9	2 545	507	108	25	66.0	–
5415	Computer systems design & related services	17	8 193	2 365	474	70	25.5	17.6
54151	Computer systems design & related services	17	8 193	2 365	474	70	25.5	17.6
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	32	7 076	2 625	629	85	49.2	1.6
54161	Management consulting services	23	4 073	1 545	355	55	52.7	2.7
5418	Advertising & related services	23	7 266	2 089	397	282	20.2	6.4
5419	Other professional, scientific, & technical services	24	5 196	1 294	314	109	24.3	16.3
54192	Photographic services	21	4 472	1 206	294	104	17.4	19.0
541921	Photographic studios, portrait	20	D	D	D	c	D	D
	SUTTER COUNTY, CA							
54	**Professional, scientific, & technical services**	**102**	**26 550**	**10 386**	**2 356**	**436**	**57.8**	**3.9**
541	Professional, scientific, & technical services	102	26 550	10 386	2 356	436	57.8	3.9
5411	Legal services	36	9 386	3 348	722	124	53.2	3.9
54111	Offices of lawyers	35	D	D	D	c	D	D
541110	Offices of lawyers	35	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	8 611	3 709	881	151	48.3	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	8 611	3 709	881	151	48.3	1.8
541211	Offices of certified public accountants	17	6 438	2 987	671	96	33.0	.5
541213	Tax return preparation services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	3 319	1 318	258	46	87.4	4.9
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TEHAMA COUNTY, CA							
54	**Professional, scientific, & technical services**	**52**	**17 650**	**3 762**	**812**	**194**	**42.4**	**8.8**
541	Professional, scientific, & technical services	52	17 650	3 762	812	194	42.4	8.8
5411	Legal services	14	3 104	887	205	39	52.8	3.9
54111	Offices of lawyers	14	3 104	887	205	39	52.8	3.9
541110	Offices of lawyers	14	3 104	887	205	39	52.8	3.9
5411101	Offices of lawyers (except legal aid societies)	14	3 104	887	205	39	52.8	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 131	597	163	59	82.9	12.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 131	597	163	59	82.9	12.6
5416	Management, scientific, & technical consulting services	13	10 658	1 701	314	65	26.4	10.9
54162	Environmental consulting services	5	8 382	1 274	214	39	20.1	.1
541620	Environmental consulting services	5	8 382	1 274	214	39	20.1	.1
	TRINITY COUNTY, CA							
54	**Professional, scientific, & technical services**	**17**	**1 850**	**580**	**131**	**38**	**42.1**	**4.5**
541	Professional, scientific, & technical services	17	1 850	580	131	38	42.1	4.5
	TULARE COUNTY, CA							
54	**Professional, scientific, & technical services**	**335**	**265 602**	**44 963**	**9 819**	**1 788**	**18.5**	**9.5**
541	Professional, scientific, & technical services	335	265 602	44 963	9 819	1 788	18.5	9.5
5411	Legal services	86	31 151	8 307	1 903	316	50.1	8.8
54111	Offices of lawyers	84	D	D	D	e	D	D
541110	Offices of lawyers	84	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	84	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	104	32 511	12 328	2 963	582	35.6	15.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	104	32 511	12 328	2 963	582	35.6	15.4
541211	Offices of certified public accountants	66	24 321	9 177	2 228	285	34.9	6.7
541213	Tax return preparation services	12	1 231	412	112	72	57.8	2.3
541219	Other accounting services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	58	27 176	11 583	2 560	360	50.9	10.9
54131	Architectural services	15	7 675	2 747	581	94	30.9	17.3
541310	Architectural services	15	7 675	2 747	581	94	30.9	17.3
54133	Engineering services	28	14 735	6 624	1 434	185	68.3	4.0
541330	Engineering services	28	14 735	6 624	1 434	185	68.3	4.0
5414	Specialized design services	8	D	D	D	a	D	D
54143	Graphic design services	7	D	D	D	a	D	D
541430	Graphic design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	13	8 999	2 869	621	75	12.7	81.2
54151	Computer systems design & related services	13	8 999	2 869	621	75	12.7	81.2
5416	Management, scientific, & technical consulting services	22	D	D	D	b	D	D
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	17	D	D	D	c	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	23	D	D	D	c	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	TUOLUMNE COUNTY, CA							
54	**Professional, scientific, & technical services**	**78**	**17 319**	**5 156**	**1 117**	**240**	**61.5**	**4.8**
541	Professional, scientific, & technical services	78	17 319	5 156	1 117	240	61.5	4.8
5411	Legal services	23	4 519	1 253	221	48	59.9	15.4
54111	Offices of lawyers	23	4 519	1 253	221	48	59.9	15.4
541110	Offices of lawyers	23	4 519	1 253	221	48	59.9	15.4
5411101	Offices of lawyers (except legal aid societies)	23	4 519	1 253	221	48	59.9	15.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	3 533	1 397	345	81	65.5	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	3 533	1 397	345	81	65.5	.5
5413	Architectural, engineering, & related services	17	6 065	1 738	377	62	40.0	2.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VENTURA COUNTY, CA							
54	**Professional, scientific, & technical services**	**1 597**	**1 229 275**	**464 875**	**107 486**	**10 829**	**25.9**	**13.6**
541	Professional, scientific, & technical services	1 597	1 229 275	464 875	107 486	10 829	25.9	13.6
5411	Legal services	368	171 719	64 414	13 091	1 449	30.4	5.8
54111	Offices of lawyers	356	167 703	62 706	12 692	1 396	31.0	5.9
541110	Offices of lawyers	356	167 703	62 706	12 692	1 396	31.0	5.9
5411101	Offices of lawyers (except legal aid societies)	356	167 703	62 706	12 692	1 396	31.0	5.9
54119	Other legal services	12	4 016	1 708	399	53	7.3	–
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	287	77 915	26 033	5 959	1 211	51.1	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	287	77 915	26 033	5 959	1 211	51.1	7.6
541211	Offices of certified public accountants	144	42 686	14 313	3 153	467	51.4	6.9
541213	Tax return preparation services	46	11 105	2 525	822	302	75.8	3.3
541219	Other accounting services	91	13 638	5 116	963	227	69.4	11.8
5413	Architectural, engineering, & related services	278	296 748	121 679	26 868	2 848	31.6	6.5
54131	Architectural services	35	20 646	8 658	1 780	181	37.1	7.1
541310	Architectural services	35	20 646	8 658	1 780	181	37.1	7.1
54133	Engineering services	205	221 701	89 987	19 718	1 955	36.0	6.5
541330	Engineering services	205	221 701	89 987	19 718	1 955	36.0	6.5
54137	Surveying & mapping (except geophysical) services	13	29 895	14 535	3 127	434	3.2	.7
541370	Surveying & mapping (except geophysical) services	13	29 895	14 535	3 127	434	3.2	.7
54138	Testing laboratories	18	20 828	7 162	1 880	247	18.3	15.4
541380	Testing laboratories	18	20 828	7 162	1 880	247	18.3	15.4
5414	Specialized design services	58	41 003	14 543	3 614	357	19.8	4.7
54141	Interior design services	16	12 313	2 981	689	116	11.8	12.6
541410	Interior design services	16	12 313	2 981	689	116	11.8	12.6
54142	Industrial design services	6	17 077	8 690	2 291	142	–	–
541420	Industrial design services	6	17 077	8 690	2 291	142	–	–
54143	Graphic design services	36	11 613	2 872	634	99	57.4	3.2
541430	Graphic design services	36	11 613	2 872	634	99	57.4	3.2
5414301	Graphic design services (except commercial art & medical artists)	29	10 199	2 257	490	79	63.4	2.9
5415	Computer systems design & related services	212	278 764	99 502	22 665	1 726	19.1	8.9
54151	Computer systems design & related services	212	278 764	99 502	22 665	1 726	19.1	8.9
541511	Custom computer programming services	96	136 032	51 298	11 372	860	10.2	8.9
541512	Computer systems design services	92	115 727	40 248	9 504	650	26.3	10.5
5415121	Computer systems integrators	30	79 002	24 977	6 111	419	20.6	11.7
5415122	Computer systems consultants (except systems integrators)	62	36 725	15 271	3 393	231	38.6	7.9
541519	Other computer related services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	203	89 513	35 503	7 653	730	31.8	15.7
54161	Management consulting services	140	47 912	20 187	3 929	427	39.8	12.3
541611	Administrative management & general management consulting service	49	15 092	5 497	1 103	145	45.9	8.3
541612	Human resources & executive search consulting services	35	13 817	7 302	1 487	135	38.0	11.7
5416122	Executive placement services	19	D	D	D	c	D	D
541613	Marketing consulting services	34	9 589	3 431	658	79	55.5	11.0
541618	Other management consulting services	10	3 609	1 642	230	24	15.2	54.6
54162	Environmental consulting services	24	14 974	5 273	1 226	109	37.9	42.3
541620	Environmental consulting services	24	14 974	5 273	1 226	109	37.9	42.3
54169	Other scientific & technical consulting services	39	26 627	10 043	2 498	194	14.0	6.6
541690	Other scientific & technical consulting services	39	26 627	10 043	2 498	194	14.0	6.6
5417	Scientific research & development services	44	137 744	70 125	19 881	1 155	5.1	59.6
54171	R&D in the physical, engineering, & life sciences	41	135 265	69 373	19 722	1 126	4.7	59.7
541710	R&D in the physical, engineering, & life sciences	41	135 265	69 373	19 722	1 126	4.7	59.7
5417101	R&D in the physical & engineering sciences	28	118 413	63 076	17 338	1 014	4.1	60.6
5417102	Research & development in the life sciences	13	16 852	6 297	2 384	112	8.8	53.7
5418	Advertising & related services	85	102 490	21 866	5 314	870	23.9	5.6
54181	Advertising agencies	32	13 958	6 086	1 635	139	16.0	4.6
541810	Advertising agencies	32	13 958	6 086	1 635	139	16.0	4.6
54182	Public relations agencies	11	7 010	3 043	438	42	18.0	18.8
541820	Public relations agencies	11	7 010	3 043	438	42	18.0	18.8
54186	Direct mail advertising	9	49 566	4 938	1 298	277	22.4	2.7
541860	Direct mail advertising	9	49 566	4 938	1 298	277	22.4	2.7
54189	Other services related to advertising	21	D	D	D	e	D	D
541890	Other services related to advertising	21	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	11	21 276	4 181	916	174	24.5	3.7
5419	Other professional, scientific, & technical services	62	33 379	11 210	2 441	483	34.7	10.7
54192	Photographic services	43	18 837	6 864	1 518	304	38.5	15.3
541921	Photographic studios, portrait	30	7 779	2 721	838	218	29.2	34.4
541922	Commercial photography	13	11 058	4 143	680	86	45.0	1.9
54193	Translation & interpretation services	6	3 754	1 494	350	62	4.9	–
541930	Translation & interpretation services	6	3 754	1 494	350	62	4.9	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	YOLO COUNTY, CA							
54	**Professional, scientific, & technical services**	**231**	**204 084**	**59 440**	**12 524**	**1 541**	**17.6**	**11.7**
541	Professional, scientific, & technical services	231	204 084	59 440	12 524	1 541	17.6	11.7
5411	Legal services	45	11 864	3 662	775	142	33.6	.9
54111	Offices of lawyers	42	D	D	D	c	D	D
541110	Offices of lawyers	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	9 534	3 154	719	148	47.1	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	9 534	3 154	719	148	47.1	7.4
541211	Offices of certified public accountants	21	7 126	2 387	519	86	44.9	9.9
541219	Other accounting services	11	1 728	608	152	35	67.4	–
5413	Architectural, engineering, & related services	58	48 514	21 242	4 477	511	35.5	.2
54133	Engineering services	33	27 972	13 300	2 724	288	46.6	.2
541330	Engineering services	33	27 972	13 300	2 724	288	46.6	.2
54138	Testing laboratories	8	16 109	6 080	1 374	157	17.4	–
541380	Testing laboratories	8	16 109	6 080	1 374	157	17.4	–
5415	Computer systems design & related services	15	30 387	7 901	1 697	148	4.5	46.7
54151	Computer systems design & related services	15	30 387	7 901	1 697	148	4.5	46.7
541511	Custom computer programming services	3	D	D	D	b	D	D
541512	Computer systems design services	9	D	D	D	b	D	D
5415121	Computer systems integrators	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	35	15 461	5 742	1 176	170	31.9	13.1
54161	Management consulting services	18	7 149	2 245	409	79	29.1	6.4
54162	Environmental consulting services	12	6 783	2 818	628	66	33.5	23.1
541620	Environmental consulting services	12	6 783	2 818	628	66	33.5	23.1
5417	Scientific research & development services	11	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
5417102	Research & development in the life sciences	8	D	D	D	c	D	D
5418	Advertising & related services	13	24 664	5 496	1 256	146	4.0	2.4
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	YUBA COUNTY, CA							
54	**Professional, scientific, & technical services**	**41**	**10 703**	**3 888**	**921**	**136**	**49.9**	**4.8**
541	Professional, scientific, & technical services	41	10 703	3 888	921	136	49.9	4.8
5411	Legal services	20	6 743	2 195	448	83	46.4	6.0
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 172	346	84	16	74.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 172	346	84	16	74.4	–
5413	Architectural, engineering, & related services	6	1 564	797	205	19	30.2	6.9

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADELANTO, CA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AGOURA HILLS, CA							
54	**Professional, scientific, & technical services**	**151**	**126 398**	**48 401**	**10 121**	**886**	**26.7**	**3.9**
541	Professional, scientific, & technical services	151	126 398	48 401	10 121	886	26.7	3.9
5411	Legal services	17	6 304	1 874	436	47	76.0	–
54111	Offices of lawyers	17	6 304	1 874	436	47	76.0	–
541110	Offices of lawyers	17	6 304	1 874	436	47	76.0	–
5411101	Offices of lawyers (except legal aid societies)	17	6 304	1 874	436	47	76.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	5 519	2 692	604	47	45.1	12.0
5415	Computer systems design & related services	29	25 138	11 705	1 978	193	27.2	7.0
54151	Computer systems design & related services	29	25 138	11 705	1 978	193	27.2	7.0
541511	Custom computer programming services	9	13 712	6 291	974	65	23.1	.1
541512	Computer systems design services	17	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	12	4 414	2 266	471	44	59.6	26.8
5416	Management, scientific, & technical consulting services	34	17 848	7 924	1 512	84	37.2	5.3
54161	Management consulting services	27	11 961	4 806	915	44	27.2	8.0
541611	Administrative management & general management consulting service	14	7 050	3 382	622	26	9.1	5.0
54162	Environmental consulting services	3	5 617	3 080	597	40	D	–
541620	Environmental consulting services	3	5 617	3 080	597	40	D	–
5418	Advertising & related services	20	25 661	6 173	1 352	118	19.0	3.9
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	b	D	D
5418903	Sign painting & lettering shop	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	e	D	D
54191	Marketing research & public opinion polling	1	D	D	D	e	D	D
541910	Marketing research & public opinion polling	1	D	D	D	e	D	D
	ALAMEDA, CA							
54	**Professional, scientific, & technical services**	**209**	**221 371**	**88 988**	**19 858**	**1 576**	**18.7**	**12.1**
541	Professional, scientific, & technical services	209	221 371	88 988	19 858	1 576	18.7	12.1
5411	Legal services	40	20 738	6 894	1 336	172	21.1	30.4
54111	Offices of lawyers	38	D	D	D	c	D	D
541110	Offices of lawyers	38	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	5 355	1 579	343	62	60.2	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	5 355	1 579	343	62	60.2	7.0
541211	Offices of certified public accountants	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	31 740	13 575	3 206	282	24.9	7.4
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	26	23 834	10 086	2 701	206	31.0	6.6
541330	Engineering services	26	23 834	10 086	2 701	206	31.0	6.6
5415	Computer systems design & related services	58	112 603	44 737	9 995	667	15.2	2.9
54151	Computer systems design & related services	58	112 603	44 737	9 995	667	15.2	2.9
541511	Custom computer programming services	26	31 741	12 096	2 676	186	23.3	3.9
541512	Computer systems design services	27	77 958	31 393	7 073	463	11.3	2.5
5415121	Computer systems integrators	9	68 538	28 070	6 586	423	2.0	2.0
5415122	Computer systems consultants (except systems integrators)	18	9 420	3 323	487	40	78.8	6.2
5416	Management, scientific, & technical consulting services	28	18 208	6 573	1 499	115	30.6	.4
54161	Management consulting services	20	13 469	5 756	1 306	100	26.1	.5
541611	Administrative management & general management consulting service	9	D	D	D	b	D	D
5417	Scientific research & development services	13	25 148	12 732	2 874	164	2.6	45.3
54171	R&D in the physical, engineering, & life sciences	13	25 148	12 732	2 874	164	2.6	45.3
541710	R&D in the physical, engineering, & life sciences	13	25 148	12 732	2 874	164	2.6	45.3
5417102	Research & development in the life sciences	9	D	D	D	b	D	D
5418	Advertising & related services	6	1 932	596	101	14	12.2	10.2
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	ALBANY, CA							
54	**Professional, scientific, & technical services**	**56**	**16 412**	**5 103**	**1 038**	**171**	**40.7**	**31.3**
541	Professional, scientific, & technical services	56	16 412	5 103	1 038	171	40.7	31.3
5411	Legal services	12	3 559	1 262	247	38	43.9	34.2
54111	Offices of lawyers	12	3 559	1 262	247	38	43.9	34.2
541110	Offices of lawyers	12	3 559	1 262	247	38	43.9	34.2
5411101	Offices of lawyers (except legal aid societies)	12	3 559	1 262	247	38	43.9	34.2
5413	Architectural, engineering, & related services	8	1 425	691	141	23	20.8	15.8
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	9	3 316	1 010	226	32	80.6	19.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALHAMBRA, CA							
54	**Professional, scientific, & technical services**	**170**	**55 682**	**18 647**	**5 428**	**1 000**	**51.1**	**13.5**
541	Professional, scientific, & technical services	170	55 682	18 647	5 428	1 000	51.1	13.5
5411	Legal services	57	16 943	4 070	954	185	64.9	9.4
54111	Offices of lawyers	52	14 097	3 219	787	147	70.4	11.3
541110	Offices of lawyers	52	14 097	3 219	787	147	70.4	11.3
5411101	Offices of lawyers (except legal aid societies)	52	14 097	3 219	787	147	70.4	11.3
54119	Other legal services	5	2 846	851	167	38	37.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	48	9 872	4 080	922	175	72.9	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	48	9 872	4 080	922	175	72.9	4.3
541211	Offices of certified public accountants	39	7 351	2 434	543	114	81.9	5.4
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	5 835	1 369	272	45	78.5	11.5
5415	Computer systems design & related services	15	14 361	4 984	916	160	18.1	5.5
54151	Computer systems design & related services	15	14 361	4 984	916	160	18.1	5.5
541512	Computer systems design services	4	D	D	D	b	D	D
5418	Advertising & related services	5	1 386	359	35	11	77.8	–
5419	Other professional, scientific, & technical services	6	4 583	2 998	2 205	392	10.7	72.3
	ALTURAS, CA							
54	**Professional, scientific, & technical services**	**6**	**947**	**280**	**65**	**23**	**55.2**	**.8**
541	Professional, scientific, & technical services	6	947	280	65	23	55.2	.8
	AMERICAN CANYON, CA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	ANAHEIM, CA							
54	**Professional, scientific, & technical services**	**556**	**451 457**	**165 269**	**39 566**	**4 422**	**41.7**	**6.0**
541	Professional, scientific, & technical services	556	451 457	165 269	39 566	4 422	41.7	6.0
5411	Legal services	103	45 712	17 081	3 497	444	44.9	7.1
54111	Offices of lawyers	98	43 381	15 856	3 276	394	47.4	4.8
541110	Offices of lawyers	98	43 381	15 856	3 276	394	47.4	4.8
5411101	Offices of lawyers (except legal aid societies)	98	43 381	15 856	3 276	394	47.4	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	105	49 033	20 001	4 715	760	36.2	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	105	49 033	20 001	4 715	760	36.2	3.2
541211	Offices of certified public accountants	57	28 350	11 106	2 606	299	34.6	3.7
541213	Tax return preparation services	12	7 114	4 195	946	266	4.9	–
541219	Other accounting services	33	12 848	4 135	1 026	160	58.1	4.1
5413	Architectural, engineering, & related services	105	130 302	47 131	11 018	1 017	58.8	3.7
54131	Architectural services	10	D	D	D	b	D	D
541310	Architectural services	10	D	D	D	b	D	D
54133	Engineering services	76	103 418	35 559	8 304	732	66.7	4.2
541330	Engineering services	76	103 418	35 559	8 304	732	66.7	4.2
54137	Surveying & mapping (except geophysical) services	7	8 427	4 887	1 202	102	11.8	–
541370	Surveying & mapping (except geophysical) services	7	8 427	4 887	1 202	102	11.8	–
54138	Testing laboratories	10	11 818	3 935	986	125	38.0	3.6
541380	Testing laboratories	10	11 818	3 935	986	125	38.0	3.6
5414	Specialized design services	27	10 469	2 147	511	86	55.2	5.6
54143	Graphic design services	18	8 651	1 779	419	62	48.7	4.0
541430	Graphic design services	18	8 651	1 779	419	62	48.7	4.0
5414301	Graphic design services (except commercial art & medical artists)	18	8 651	1 779	419	62	48.7	4.0
5415	Computer systems design & related services	74	88 684	42 354	11 095	789	32.2	5.5
54151	Computer systems design & related services	74	88 684	42 354	11 095	789	32.2	5.5
541511	Custom computer programming services	32	D	D	D	e	D	D
541512	Computer systems design services	39	51 595	18 605	4 262	340	43.1	.6
5415121	Computer systems integrators	16	24 664	10 031	2 572	192	7.8	.6
5415122	Computer systems consultants (except systems integrators)	23	26 931	8 574	1 690	148	75.4	.5
5416	Management, scientific, & technical consulting services	60	38 673	14 034	3 714	431	24.4	19.3
54161	Management consulting services	42	27 158	9 531	2 736	320	23.1	22.5
541611	Administrative management & general management consulting service	18	15 164	4 490	1 290	186	13.0	36.8
541612	Human resources & executive search consulting services	11	5 777	3 004	1 019	71	31.6	1.0
541613	Marketing consulting services	8	5 675	1 857	409	49	40.8	1.3
54162	Environmental consulting services	7	4 750	1 728	374	55	50.9	14.7
541620	Environmental consulting services	7	4 750	1 728	374	55	50.9	14.7
54169	Other scientific & technical consulting services	11	6 765	2 775	604	56	11.2	9.7
541690	Other scientific & technical consulting services	11	6 765	2 775	604	56	11.2	9.7
5417	Scientific research & development services	11	8 093	2 478	449	43	52.7	12.9
5418	Advertising & related services	43	62 597	14 265	3 173	499	32.2	–
54186	Direct mail advertising	5	31 428	5 198	1 202	178	27.9	–
541860	Direct mail advertising	5	31 428	5 198	1 202	178	27.9	–
54189	Other services related to advertising	14	16 309	3 431	648	92	35.7	–
541890	Other services related to advertising	14	16 309	3 431	648	92	35.7	–
5418902	Advertising specialties goods distributor	5	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	3 178	919	230	45	42.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ANAHEIM, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	28	17 894	5 778	1 394	353	29.4	19.9
54192	Photographic services	21	8 892	2 925	758	235	37.1	5.6
541921	Photographic studios, portrait	18	7 462	2 284	605	210	31.2	6.7
	ANDERSON, CA							
54	**Professional, scientific, & technical services**	**5**	**397**	**155**	**45**	**9**	**70.5**	**9.8**
	ANGELS CITY, CA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	ANTIOCH, CA							
54	**Professional, scientific, & technical services**	**68**	**15 160**	**5 365**	**1 223**	**254**	**60.5**	**9.2**
541	Professional, scientific, & technical services	68	15 160	5 365	1 223	254	60.5	9.2
5411	Legal services	14	3 932	971	232	44	81.1	3.7
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	4 013	1 524	400	117	46.1	19.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	4 013	1 524	400	117	46.1	19.8
541219	Other accounting services	7	1 910	871	206	56	15.4	35.2
5413	Architectural, engineering, & related services	8	3 350	1 529	377	49	51.9	1.3
	APPLE VALLEY, CA							
54	**Professional, scientific, & technical services**	**26**	**5 410**	**2 401**	**553**	**69**	**60.7**	**1.9**
541	Professional, scientific, & technical services	26	5 410	2 401	553	69	60.7	1.9
5413	Architectural, engineering, & related services	7	3 199	1 712	384	35	50.4	–
	ARCADIA, CA							
54	**Professional, scientific, & technical services**	**141**	**83 569**	**29 501**	**6 910**	**804**	**39.6**	**12.5**
541	Professional, scientific, & technical services	141	83 569	29 501	6 910	804	39.6	12.5
5411	Legal services	26	6 295	2 268	447	67	43.8	25.2
54111	Offices of lawyers	26	6 295	2 268	447	67	43.8	25.2
541110	Offices of lawyers	26	6 295	2 268	447	67	43.8	25.2
5411101	Offices of lawyers (except legal aid societies)	26	6 295	2 268	447	67	43.8	25.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	34 118	12 866	3 146	382	15.3	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	34 118	12 866	3 146	382	15.3	6.8
541211	Offices of certified public accountants	31	8 487	2 430	543	90	52.7	4.4
541219	Other accounting services	9	D	D	D	c	D	D
5413	Architectural, engineering, & related services	22	9 485	3 127	699	88	54.3	9.7
5414	Specialized design services	3	1 424	369	73	33	D	–
5415	Computer systems design & related services	13	12 188	3 031	255	45	96.2	3.8
54151	Computer systems design & related services	13	12 188	3 031	255	45	96.2	3.8
541511	Custom computer programming services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	20	13 666	6 160	1 930	114	28.3	28.0
54161	Management consulting services	16	D	D	D	b	D	D
541618	Other management consulting services	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	4 582	913	171	37	55.4	11.3
54192	Photographic services	5	2 515	450	79	28	66.0	9.9
	ARCATA, CA							
54	**Professional, scientific, & technical services**	**42**	**14 050**	**4 798**	**1 096**	**214**	**51.9**	**.7**
541	Professional, scientific, & technical services	42	14 050	4 798	1 096	214	51.9	.7
5411	Legal services	11	4 428	915	225	38	60.3	–
54111	Offices of lawyers	11	4 428	915	225	38	60.3	–
541110	Offices of lawyers	11	4 428	915	225	38	60.3	–
5411101	Offices of lawyers (except legal aid societies)	11	4 428	915	225	38	60.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 771	1 095	235	57	65.6	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 771	1 095	235	57	65.6	1.9
5413	Architectural, engineering, & related services	6	3 425	1 580	406	54	11.7	–
	ARROYO GRANDE, CA							
54	**Professional, scientific, & technical services**	**45**	**13 500**	**3 834**	**891**	**157**	**39.4**	**5.3**
541	Professional, scientific, & technical services	45	13 500	3 834	891	157	39.4	5.3
5411	Legal services	17	5 214	1 407	328	49	38.2	7.4
54111	Offices of lawyers	17	5 214	1 407	328	49	38.2	7.4
541110	Offices of lawyers	17	5 214	1 407	328	49	38.2	7.4
5411101	Offices of lawyers (except legal aid societies)	17	5 214	1 407	328	49	38.2	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 744	1 096	270	55	67.7	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 744	1 096	270	55	67.7	.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	ARTESIA, CA							
54	**Professional, scientific, & technical services**	**33**	**12 506**	**4 954**	**1 116**	**213**	**42.4**	**4.9**
541	Professional, scientific, & technical services	33	12 506	4 954	1 116	213	42.4	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 932	696	165	38	92.5	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 932	696	165	38	92.5	7.5
5419	Other professional, scientific, & technical services	2	D	D	D	c	D	D
	ARVIN, CA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	b	D	D
	ATASCADERO, CA							
54	**Professional, scientific, & technical services**	**38**	**9 100**	**2 715**	**620**	**119**	**63.9**	**9.8**
541	Professional, scientific, & technical services	38	9 100	2 715	620	119	63.9	9.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 919	562	144	31	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 919	562	144	31	100.0	–
	ATHERTON, CA							
54	**Professional, scientific, & technical services**	**29**	**10 116**	**4 429**	**872**	**69**	**21.6**	**22.0**
541	Professional, scientific, & technical services	29	10 116	4 429	872	69	21.6	22.0
5418	Advertising & related services	2	D	D	D	a	D	D
	ATWATER, CA							
54	**Professional, scientific, & technical services**	**11**	**1 904**	**583**	**150**	**43**	**30.7**	**–**
541	Professional, scientific, & technical services	11	1 904	583	150	43	30.7	–
	AUBURN, CA							
54	**Professional, scientific, & technical services**	**127**	**36 636**	**12 320**	**2 837**	**382**	**57.8**	**7.2**
541	Professional, scientific, & technical services	127	36 636	12 320	2 837	382	57.8	7.2
5411	Legal services	61	17 432	4 740	1 010	160	54.0	9.3
54111	Offices of lawyers	58	D	D	D	c	D	D
541110	Offices of lawyers	58	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	58	D	D	D	c	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	4 664	1 907	576	88	68.6	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	4 664	1 907	576	88	68.6	8.7
541211	Offices of certified public accountants	13	3 694	1 586	400	54	74.0	8.2
5413	Architectural, engineering, & related services	21	8 790	3 604	810	81	61.6	2.6
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
	AVALON, CA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
	AZUSA, CA							
54	**Professional, scientific, & technical services**	**14**	**2 909**	**1 390**	**316**	**36**	**68.1**	**10.9**
541	Professional, scientific, & technical services	14	2 909	1 390	316	36	68.1	10.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BAKERSFIELD, CA							
54	**Professional, scientific, & technical services**	**519**	**249 468**	**89 514**	**18 974**	**2 793**	**35.3**	**8.4**
541	Professional, scientific, & technical services	519	249 468	89 514	18 974	2 793	35.3	8.4
5411	Legal services	172	89 757	30 445	6 204	766	30.4	5.8
54111	Offices of lawyers	169	88 446	30 244	6 173	753	29.6	5.6
541110	Offices of lawyers	169	88 446	30 244	6 173	753	29.6	5.6
5411101	Offices of lawyers (except legal aid societies)	169	88 446	30 244	6 173	753	29.6	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	137	39 159	15 054	3 371	707	49.2	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	137	39 159	15 054	3 371	707	49.2	6.0
541211	Offices of certified public accountants	82	29 080	10 896	2 340	356	50.4	5.6
541213	Tax return preparation services	13	2 960	1 246	476	216	35.6	5.6
541219	Other accounting services	39	D	D	D	c	D	D
5413	Architectural, engineering, & related services	86	65 021	27 824	5 911	681	32.9	5.1
54131	Architectural services	16	D	D	D	b	D	D
541310	Architectural services	16	D	D	D	b	D	D
54133	Engineering services	54	41 703	17 623	3 830	382	37.8	2.0
541330	Engineering services	54	41 703	17 623	3 830	382	37.8	2.0
54138	Testing laboratories	8	12 229	5 322	1 208	173	15.1	10.7
541380	Testing laboratories	8	12 229	5 322	1 208	173	15.1	10.7
5414	Specialized design services	14	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	24	D	D	D	c	D	D
54151	Computer systems design & related services	24	D	D	D	c	D	D
541512	Computer systems design services	10	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	42	17 724	4 534	989	181	51.2	20.4
54161	Management consulting services	25	5 952	1 887	383	93	85.6	14.2
54162	Environmental consulting services	8	5 533	1 787	419	75	53.8	41.5
541620	Environmental consulting services	8	5 533	1 787	419	75	53.8	41.5
54169	Other scientific & technical consulting services	9	6 239	860	187	13	16.1	7.8
541690	Other scientific & technical consulting services	9	6 239	860	187	13	16.1	7.8
5418	Advertising & related services	18	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	24	D	D	D	c	D	D
54192	Photographic services	21	D	D	D	c	D	D
541921	Photographic studios, portrait	20	D	D	D	c	D	D
	BALDWIN PARK, CA							
54	**Professional, scientific, & technical services**	**14**	**9 586**	**2 972**	**706**	**122**	**60.1**	**14.8**
541	Professional, scientific, & technical services	14	9 586	2 972	706	122	60.1	14.8
5413	Architectural, engineering, & related services	3	2 479	983	259	47	D	–
5414	Specialized design services	2	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	BANNING, CA							
54	**Professional, scientific, & technical services**	**10**	**3 255**	**1 709**	**355**	**58**	**24.3**	**.9**
541	Professional, scientific, & technical services	10	3 255	1 709	355	58	24.3	.9
	BARSTOW, CA							
54	**Professional, scientific, & technical services**	**32**	**5 903**	**1 369**	**343**	**78**	**60.9**	**18.6**
541	Professional, scientific, & technical services	32	5 903	1 369	343	78	60.9	18.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 937	306	73	21	89.2	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 937	306	73	21	89.2	4.3
5413	Architectural, engineering, & related services	6	1 892	655	172	24	4.8	53.1
	BEAUMONT, CA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	BELL, CA							
54	**Professional, scientific, & technical services**	**10**	**7 623**	**3 868**	**1 022**	**192**	**6.8**	**48.6**
541	Professional, scientific, & technical services	10	7 623	3 868	1 022	192	6.8	48.6
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
5418	Advertising & related services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BELLFLOWER, CA							
54	**Professional, scientific, & technical services**	**47**	**15 378**	**5 764**	**1 568**	**227**	**40.4**	**12.2**
541	Professional, scientific, & technical services	47	15 378	5 764	1 568	227	40.4	12.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	4 679	1 980	680	97	50.5	13.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	4 679	1 980	680	97	50.5	13.4
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	2 751	712	178	26	72.3	6.7
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	BELL GARDENS, CA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
	BELMONT, CA							
54	**Professional, scientific, & technical services**	**81**	**49 756**	**19 571**	**4 571**	**408**	**25.8**	**1.4**
541	Professional, scientific, & technical services	81	49 756	19 571	4 571	408	25.8	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 295	1 048	240	37	65.0	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 295	1 048	240	37	65.0	.8
5413	Architectural, engineering, & related services	10	11 286	4 208	982	78	14.0	1.1
54133	Engineering services	7	D	D	D	b	D	D
541330	Engineering services	7	D	D	D	b	D	D
5415	Computer systems design & related services	27	8 317	3 640	827	59	45.1	1.5
54151	Computer systems design & related services	27	8 317	3 640	827	59	45.1	1.5
5417	Scientific research & development services	2	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	b	D	D
5418	Advertising & related services	5	3 843	1 518	340	54	21.9	–
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	BENICIA, CA							
54	**Professional, scientific, & technical services**	**79**	**74 437**	**26 243**	**6 721**	**758**	**23.9**	**2.0**
541	Professional, scientific, & technical services	79	74 437	26 243	6 721	758	23.9	2.0
5411	Legal services	11	3 072	1 204	200	28	26.6	9.7
54111	Offices of lawyers	11	3 072	1 204	200	28	26.6	9.7
541110	Offices of lawyers	11	3 072	1 204	200	28	26.6	9.7
5411101	Offices of lawyers (except legal aid societies)	11	3 072	1 204	200	28	26.6	9.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 846	1 211	421	177	31.8	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 846	1 211	421	177	31.8	3.1
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	20	48 407	19 937	5 314	463	14.1	1.0
54133	Engineering services	14	41 545	16 541	4 339	351	12.4	.9
541330	Engineering services	14	41 545	16 541	4 339	351	12.4	.9
54138	Testing laboratories	3	D	D	D	c	D	D
541380	Testing laboratories	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	15	12 776	2 130	461	55	29.3	1.4
54161	Management consulting services	11	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	a	D	D
541620	Environmental consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BERKELEY, CA							
54	**Professional, scientific, & technical services**	**464**	**332 552**	**130 196**	**28 628**	**2 554**	**35.7**	**11.4**
541	Professional, scientific, & technical services	464	332 552	130 196	28 628	2 554	35.7	11.4
5411	Legal services	73	28 278	9 214	1 707	228	36.1	5.9
54111	Offices of lawyers	71	D	D	D	c	D	D
541110	Offices of lawyers	71	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	71	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	3 990	1 226	256	63	86.1	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	3 990	1 226	256	63	86.1	3.1
541213	Tax return preparation services	10	1 159	222	66	19	95.2	4.8
5413	Architectural, engineering, & related services	90	53 238	21 913	5 782	493	45.6	3.7
54131	Architectural services	43	24 840	8 722	2 399	221	38.6	4.1
541310	Architectural services	43	24 840	8 722	2 399	221	38.6	4.1
54133	Engineering services	38	18 955	8 784	1 926	180	71.5	5.0
541330	Engineering services	38	18 955	8 784	1 926	180	71.5	5.0
54138	Testing laboratories	4	7 619	3 442	1 233	65	10.2	–
541380	Testing laboratories	4	7 619	3 442	1 233	65	10.2	–
5414	Specialized design services	36	20 565	8 724	2 023	197	18.9	4.3
54143	Graphic design services	27	17 515	7 486	1 665	161	15.6	3.4
541430	Graphic design services	27	17 515	7 486	1 665	161	15.6	3.4
5414301	Graphic design services (except commercial art & medical artists)	25	D	D	D	c	D	D
5415	Computer systems design & related services	109	58 225	25 528	5 535	491	27.5	36.3
54151	Computer systems design & related services	109	58 225	25 528	5 535	491	27.5	36.3
541511	Custom computer programming services	57	34 913	17 794	4 072	325	23.1	54.8
541512	Computer systems design services	39	17 630	5 390	943	118	31.1	5.9
5415122	Computer systems consultants (except systems integrators)	30	5 393	2 388	426	54	70.2	19.4
541519	Other computer related services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	76	97 021	35 308	6 929	594	52.8	3.2
54161	Management consulting services	41	37 610	14 567	2 504	236	19.4	4.2
541611	Administrative management & general management consulting service	22	14 524	6 285	1 087	121	19.2	7.6
541612	Human resources & executive search consulting services	8	14 413	4 030	787	60	11.8	1.4
5416122	Executive placement services	4	11 611	2 243	498	37	9.0	–
541613	Marketing consulting services	6	D	D	D	b	D	D
54162	Environmental consulting services	11	5 224	2 090	376	45	49.9	5.3
541620	Environmental consulting services	11	5 224	2 090	376	45	49.9	5.3
54169	Other scientific & technical consulting services	24	54 187	18 651	4 049	313	76.2	2.3
541690	Other scientific & technical consulting services	24	54 187	18 651	4 049	313	76.2	2.3
5417	Scientific research & development services	17	35 834	19 891	4 618	305	10.7	9.6
54171	R&D in the physical, engineering, & life sciences	15	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	15	D	D	D	c	D	D
5417102	Research & development in the life sciences	6	25 411	15 479	3 518	205	.7	8.7
5418	Advertising & related services	17	29 490	7 523	1 614	148	6.1	18.5
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	18	5 911	869	164	35	70.5	.9
	BEVERLY HILLS, CA							
54	**Professional, scientific, & technical services**	**908**	**909 933**	**319 038**	**65 198**	**4 940**	**21.0**	**5.1**
541	Professional, scientific, & technical services	908	909 933	319 038	65 198	4 940	21.0	5.1
5411	Legal services	483	416 246	166 838	32 198	2 091	22.0	5.5
54111	Offices of lawyers	479	413 251	166 011	32 095	2 081	21.8	5.5
541110	Offices of lawyers	479	413 251	166 011	32 095	2 081	21.8	5.5
5411101	Offices of lawyers (except legal aid societies)	479	413 251	166 011	32 095	2 081	21.8	5.5
54119	Other legal services	4	2 995	827	103	10	47.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	138	88 523	39 022	8 012	818	17.5	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	138	88 523	39 022	8 012	818	17.5	6.1
541211	Offices of certified public accountants	91	70 569	28 381	5 579	537	15.2	4.8
541213	Tax return preparation services	6	2 784	1 319	129	18	35.5	–
541219	Other accounting services	34	8 687	4 559	993	110	43.5	.8
5413	Architectural, engineering, & related services	36	23 212	8 071	1 387	128	26.5	27.2
54131	Architectural services	21	13 579	5 171	1 087	96	20.1	5.4
541310	Architectural services	21	13 579	5 171	1 087	96	20.1	5.4
5414	Specialized design services	34	23 160	5 976	1 399	157	45.2	11.7
54141	Interior design services	19	17 822	4 677	1 083	110	36.2	15.2
541410	Interior design services	19	17 822	4 677	1 083	110	36.2	15.2
54143	Graphic design services	10	3 565	589	117	26	100.0	–
541430	Graphic design services	10	3 565	589	117	26	100.0	–
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5415	Computer systems design & related services	34	34 053	13 504	2 486	135	73.6	4.2
54151	Computer systems design & related services	34	34 053	13 504	2 486	135	73.6	4.2
541512	Computer systems design services	14	27 494	9 903	1 835	60	87.1	2.4
5415122	Computer systems consultants (except systems integrators)	11	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BEVERLY HILLS, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	103	77 042	30 394	6 580	424	37.5	6.2
54161	Management consulting services	85	68 815	26 564	5 955	311	40.2	4.0
541611	Administrative management & general management consulting service	45	47 598	20 063	4 901	215	20.3	3.0
541612	Human resources & executive search consulting services	15	9 405	2 535	205	23	95.7	4.0
5416122	Executive placement services	12	D	D	D	a	D	D
5416123	Human resources & personnel management consulting	3	D	D	D	a	D	D
541613	Marketing consulting services	20	6 594	1 847	365	21	65.5	14.7
541618	Other management consulting services	3	D	D	D	b	D	D
54169	Other scientific & technical consulting services	17	D	D	D	b	D	D
541690	Other scientific & technical consulting services	17	D	D	D	b	D	D
5417	Scientific research & development services	8	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
5417102	Research & development in the life sciences	4	D	D	D	c	D	D
5418	Advertising & related services	56	207 151	35 667	9 694	673	4.6	1.4
54181	Advertising agencies	12	24 026	8 231	2 081	111	1.0	7.3
541810	Advertising agencies	12	24 026	8 231	2 081	111	1.0	7.3
54182	Public relations agencies	28	D	D	D	e	D	D
541820	Public relations agencies	28	D	D	D	e	D	D
54184	Media representatives	6	D	D	D	c	D	D
541840	Media representatives	6	D	D	D	c	D	D
5418401	Radio & television advertising representatives	2	D	D	D	c	D	D
54189	Other services related to advertising	4	D	D	D	c	D	D
541890	Other services related to advertising	4	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	e	D	D
54191	Marketing research & public opinion polling	6	D	D	D	e	D	D
541910	Marketing research & public opinion polling	6	D	D	D	e	D	D
54192	Photographic services	7	D	D	D	a	D	D
541921	Photographic studios, portrait	7	D	D	D	a	D	D
	BIG BEAR LAKE, CA							
54	**Professional, scientific, & technical services**	**17**	**3 196**	**830**	**176**	**46**	**83.9**	**8.6**
541	Professional, scientific, & technical services	17	3 196	830	176	46	83.9	8.6
	BISHOP, CA							
54	**Professional, scientific, & technical services**	**21**	**4 602**	**1 794**	**394**	**78**	**69.4**	**1.3**
541	Professional, scientific, & technical services	21	4 602	1 794	394	78	69.4	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 027	869	207	43	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 027	869	207	43	100.0	–
	BLYTHE, CA							
54	**Professional, scientific, & technical services**	**9**	**1 919**	**567**	**131**	**34**	**73.5**	**14.9**
541	Professional, scientific, & technical services	9	1 919	567	131	34	73.5	14.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	981	143	47	18	D	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	981	143	47	18	D	–
	BRAWLEY, CA							
54	**Professional, scientific, & technical services**	**21**	**5 136**	**1 851**	**457**	**78**	**57.7**	**1.0**
541	Professional, scientific, & technical services	21	5 136	1 851	457	78	57.7	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 697	661	150	36	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 697	661	150	36	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BREA, CA							
54	**Professional, scientific, & technical services**	**151**	**162 623**	**47 033**	**12 030**	**1 724**	**22.6**	**6.0**
541	Professional, scientific, & technical services	151	162 623	47 033	12 030	1 724	22.6	6.0
5411	Legal services	25	15 470	7 534	2 246	139	14.2	17.9
54111	Offices of lawyers	25	15 470	7 534	2 246	139	14.2	17.9
541110	Offices of lawyers	25	15 470	7 534	2 246	139	14.2	17.9
5411101	Offices of lawyers (except legal aid societies)	25	15 470	7 534	2 246	139	14.2	17.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	8 978	3 875	985	113	47.4	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	8 978	3 875	985	113	47.4	1.8
541211	Offices of certified public accountants	15	D	D	D	b	D	D
541219	Other accounting services	8	1 704	471	107	27	95.6	4.4
5413	Architectural, engineering, & related services	33	32 879	15 419	4 358	286	46.7	.6
54133	Engineering services	17	17 753	8 663	2 195	157	84.8	.6
541330	Engineering services	17	17 753	8 663	2 195	157	84.8	.6
54138	Testing laboratories	7	10 354	4 032	1 391	75	–	–
541380	Testing laboratories	7	10 354	4 032	1 391	75	–	–
5415	Computer systems design & related services	24	19 344	7 609	1 600	133	25.6	23.1
54151	Computer systems design & related services	24	19 344	7 609	1 600	133	25.6	23.1
541511	Custom computer programming services	10	9 144	4 200	989	68	5.2	17.2
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	19	9 017	4 519	914	180	19.4	19.1
54161	Management consulting services	11	3 816	2 311	443	140	31.4	2.1
5418	Advertising & related services	7	D	D	D	f	D	D
54185	Display advertising	1	D	D	D	f	D	D
541850	Display advertising	1	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	a	D	D
	BRENTWOOD, CA							
54	**Professional, scientific, & technical services**	**22**	**11 981**	**4 694**	**1 176**	**119**	**55.0**	**8.5**
541	Professional, scientific, & technical services	22	11 981	4 694	1 176	119	55.0	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 051	444	101	21	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 051	444	101	21	100.0	–
5413	Architectural, engineering, & related services	3	4 744	1 650	429	48	D	20.9
	BRISBANE, CA							
54	**Professional, scientific, & technical services**	**17**	**10 100**	**4 353**	**896**	**110**	**21.3**	**9.0**
541	Professional, scientific, & technical services	17	10 100	4 353	896	110	21.3	9.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
5418	Advertising & related services	6	4 220	744	168	43	9.4	21.6
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	BUELLTON, CA *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	BUENA PARK, CA							
54	**Professional, scientific, & technical services**	**67**	**97 016**	**43 339**	**10 598**	**887**	**24.9**	**2.2**
541	Professional, scientific, & technical services	67	97 016	43 339	10 598	887	24.9	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	3 094	1 166	307	43	90.6	4.7
5415	Computer systems design & related services	8	44 946	29 220	7 526	366	4.0	–
54151	Computer systems design & related services	8	44 946	29 220	7 526	366	4.0	–
541511	Custom computer programming services	4	D	D	D	b	D	D
541512	Computer systems design services	4	D	D	D	e	D	D
5415121	Computer systems integrators	3	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	9	D	D	D	c	D	D
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
54182	Public relations agencies	1	D	D	D	b	D	D
541820	Public relations agencies	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	c	D	D
54192	Photographic services	7	8 290	2 878	574	212	1.3	5.3
541921	Photographic studios, portrait	6	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BURBANK, CA							
54	**Professional, scientific, & technical services**	**368**	**4 972 365**	**2 707 513**	**604 777**	**126 307**	**2.6**	**5.4**
541	Professional, scientific, & technical services	368	4 972 365	2 707 513	604 777	126 307	2.6	5.4
5411	Legal services	36	23 680	9 073	1 923	181	21.1	4.7
54111	Offices of lawyers	35	D	D	D	c	D	D
541110	Offices of lawyers	35	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	86	4 568 936	2 546 107	570 137	122 265	.3	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	86	4 568 936	2 546 107	570 137	122 265	.3	5.3
541211	Offices of certified public accountants	28	28 472	20 629	5 847	946	16.1	72.5
541213	Tax return preparation services	9	3 233	1 348	398	48	87.9	–
541214	Payroll services	29	4 525 665	2 518 571	562 064	121 140	–	4.8
541219	Other accounting services	20	11 566	5 559	1 828	131	32.3	52.8
5413	Architectural, engineering, & related services	44	55 660	21 906	5 063	556	58.0	8.6
54133	Engineering services	28	42 190	16 570	4 014	377	65.1	9.9
541330	Engineering services	28	42 190	16 570	4 014	377	65.1	9.9
54138	Testing laboratories	5	7 742	2 848	703	108	24.5	1.6
541380	Testing laboratories	5	7 742	2 848	703	108	24.5	1.6
5414	Specialized design services	36	88 712	42 699	8 581	1 399	6.5	4.1
54141	Interior design services	5	D	D	D	b	D	D
541410	Interior design services	5	D	D	D	b	D	D
54142	Industrial design services	1	D	D	D	c	D	D
541420	Industrial design services	1	D	D	D	c	D	D
54143	Graphic design services	30	79 592	37 847	7 547	1 264	6.2	3.4
541430	Graphic design services	30	79 592	37 847	7 547	1 264	6.2	3.4
5414301	Graphic design services (except commercial art & medical artists)	24	57 032	27 574	5 104	1 143	8.2	4.3
5414302	Commercial art	6	22 560	10 273	2 443	121	1.1	1.2
5415	Computer systems design & related services	41	114 216	36 787	7 724	711	35.0	3.5
54151	Computer systems design & related services	41	114 216	36 787	7 724	711	35.0	3.5
541511	Custom computer programming services	17	D	D	D	e	D	D
541512	Computer systems design services	16	51 382	10 419	2 374	163	71.7	.6
5415121	Computer systems integrators	8	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	b	D	D
541519	Other computer related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	54	59 742	27 434	5 929	512	24.4	3.2
54161	Management consulting services	42	50 968	25 134	5 421	437	13.0	2.9
541611	Administrative management & general management consulting service	26	46 528	23 434	5 107	379	8.3	–
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
54169	Other scientific & technical consulting services	10	D	D	D	b	D	D
541690	Other scientific & technical consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	48	44 788	16 433	3 805	356	33.6	9.3
54181	Advertising agencies	13	12 070	4 239	947	75	4.2	.2
541810	Advertising agencies	13	12 070	4 239	947	75	4.2	.2
54183	Media buying services	4	8 287	3 914	871	56	–	28.4
541830	Media buying services	4	8 287	3 914	871	56	–	28.4
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	21	D	D	D	e	D	D
54192	Photographic services	13	6 967	2 761	585	114	13.8	.6
541921	Photographic studios, portrait	7	1 847	648	142	43	39.4	–
541922	Commercial photography	6	5 120	2 113	443	71	4.6	.8
	BURLINGAME, CA							
54	**Professional, scientific, & technical services**	**255**	**247 640**	**108 028**	**22 655**	**1 802**	**22.1**	**17.4**
541	Professional, scientific, & technical services	255	247 640	108 028	22 655	1 802	22.1	17.4
5411	Legal services	47	32 280	13 342	2 743	261	21.9	3.8
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	8 504	2 774	649	101	73.8	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	8 504	2 774	649	101	73.8	4.0
541211	Offices of certified public accountants	21	6 612	2 386	547	70	70.8	.6
541213	Tax return preparation services	7	967	199	52	12	69.0	31.0
5413	Architectural, engineering, & related services	33	17 349	7 670	1 454	151	46.2	10.2
54131	Architectural services	12	4 506	1 641	291	33	47.1	6.5
541310	Architectural services	12	4 506	1 641	291	33	47.1	6.5
54133	Engineering services	18	12 015	5 700	1 110	111	48.1	8.0
541330	Engineering services	18	12 015	5 700	1 110	111	48.1	8.0
5414	Specialized design services	11	3 206	805	180	33	52.9	43.9
5415	Computer systems design & related services	57	103 602	49 337	10 581	660	16.0	25.9
54151	Computer systems design & related services	57	103 602	49 337	10 581	660	16.0	25.9
541511	Custom computer programming services	25	D	D	D	c	D	D
541512	Computer systems design services	25	65 573	31 735	7 674	462	17.2	2.3
5415121	Computer systems integrators	9	57 977	28 229	6 843	401	13.9	1.4
5415122	Computer systems consultants (except systems integrators)	16	7 596	3 506	831	61	42.1	9.5
541519	Other computer related services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BURLINGAME, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	42	29 787	13 808	3 087	221	31.6	2.4
54161	Management consulting services	36	25 382	11 844	2 657	190	33.2	2.8
541611	Administrative management & general management consulting service	14	11 062	5 909	1 379	91	20.7	1.4
541612	Human resources & executive search consulting services	7	6 769	3 129	591	41	48.9	–
5416123	Human resources & personnel management consulting	3	4 397	1 781	228	12	D	–
541613	Marketing consulting services	11	D	D	D	b	D	D
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5417	Scientific research & development services	3	10 911	4 916	901	68	8.0	92.0
5418	Advertising & related services	17	38 515	14 518	2 966	287	10.5	.9
54181	Advertising agencies	4	D	D	D	c	D	D
541810	Advertising agencies	4	D	D	D	c	D	D
54182	Public relations agencies	4	8 616	3 436	764	55	7.8	–
541820	Public relations agencies	4	8 616	3 436	764	55	7.8	–
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	3 486	858	94	20	19.7	11.5
	CALABASAS, CA *							
54	**Professional, scientific, & technical services**	**168**	**107 885**	**44 772**	**7 440**	**820**	**35.6**	**8.4**
541	Professional, scientific, & technical services	168	107 885	44 772	7 440	820	35.6	8.4
5411	Legal services	43	14 507	5 463	1 201	125	56.7	6.1
54111	Offices of lawyers	43	14 507	5 463	1 201	125	56.7	6.1
541110	Offices of lawyers	43	14 507	5 463	1 201	125	56.7	6.1
5411101	Offices of lawyers (except legal aid societies)	43	14 507	5 463	1 201	125	56.7	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	9 153	3 217	725	78	57.9	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	9 153	3 217	725	78	57.9	5.0
541211	Offices of certified public accountants	24	7 067	2 513	599	59	53.5	6.5
541219	Other accounting services	7	D	D	D	a	D	D
5413	Architectural, engineering, & related services	23	8 253	3 032	411	62	36.2	21.8
5414	Specialized design services	8	2 916	795	153	19	66.6	2.8
54143	Graphic design services	7	D	D	D	a	D	D
541430	Graphic design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	20	32 559	9 977	2 039	185	36.6	14.4
54151	Computer systems design & related services	20	32 559	9 977	2 039	185	36.6	14.4
541511	Custom computer programming services	8	D	D	D	b	D	D
541512	Computer systems design services	10	16 002	5 943	1 373	113	2.7	25.1
5416	Management, scientific, & technical consulting services	25	16 721	12 837	1 103	71	17.9	7.0
54161	Management consulting services	20	15 927	12 454	1 004	65	16.2	7.1
541611	Administrative management & general management consulting service	13	13 690	11 311	771	47	4.1	6.7
5417	Scientific research & development services	1	D	D	D	b	D	D
5418	Advertising & related services	9	5 887	1 015	203	34	45.8	–
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	c	D	D
54192	Photographic services	2	D	D	D	a	D	D
541921	Photographic studios, portrait	2	D	D	D	a	D	D
	CALEXICO, CA							
54	**Professional, scientific, & technical services**	**20**	**5 197**	**2 289**	**410**	**79**	**78.2**	**19.9**
541	Professional, scientific, & technical services	20	5 197	2 289	410	79	78.2	19.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	CALIFORNIA CITY, CA							
54	**Professional, scientific, & technical services**	**3**	**242**	**100**	**13**	**4**	**D**	**–**
	CALIMESA, CA							
54	**Professional, scientific, & technical services**	**4**	**1 754**	**415**	**94**	**17**	**97.0**	**3.0**
541	Professional, scientific, & technical services	4	1 754	415	94	17	97.0	3.0
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	CALIPATRIA, CA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CALISTOGA, CA							
54	**Professional, scientific, & technical services**	**12**	**1 466**	**397**	**95**	**23**	**81.1**	**–**
541	Professional, scientific, & technical services	12	1 466	397	95	23	81.1	–
	CAMARILLO, CA							
54	**Professional, scientific, & technical services**	**176**	**176 180**	**68 104**	**15 705**	**1 468**	**17.7**	**5.0**
541	Professional, scientific, & technical services	176	176 180	68 104	15 705	1 468	17.7	5.0
5411	Legal services	30	11 074	4 128	996	93	38.9	1.1
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	3 654	1 256	237	44	71.0	29.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	3 654	1 256	237	44	71.0	29.0
5413	Architectural, engineering, & related services	48	56 801	29 138	6 552	643	23.7	8.7
54133	Engineering services	38	49 209	25 958	5 695	562	24.6	9.7
541330	Engineering services	38	49 209	25 958	5 695	562	24.6	9.7
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	8	D	D	D	b	D	D
54143	Graphic design services	4	1 518	494	108	21	13.4	–
541430	Graphic design services	4	1 518	494	108	21	13.4	–
5415	Computer systems design & related services	34	79 990	26 381	6 101	472	5.0	1.0
54151	Computer systems design & related services	34	79 990	26 381	6 101	472	5.0	1.0
541511	Custom computer programming services	17	50 842	15 532	3 621	295	4.8	–
541512	Computer systems design services	14	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	10	12 172	5 022	1 168	76	6.6	1.0
5416	Management, scientific, & technical consulting services	14	2 913	966	268	34	93.7	4.6
5417	Scientific research & development services	7	9 157	3 164	786	44	10.7	.7
5418	Advertising & related services	6	4 640	1 080	272	44	46.3	30.0
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	CAMPBELL, CA							
54	**Professional, scientific, & technical services**	**264**	**262 763**	**126 647**	**27 589**	**1 903**	**16.6**	**14.7**
541	Professional, scientific, & technical services	264	262 763	126 647	27 589	1 903	16.6	14.7
5411	Legal services	41	19 752	8 091	1 738	206	26.4	7.0
54111	Offices of lawyers	35	D	D	D	b	D	D
541110	Offices of lawyers	35	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	b	D	D
54119	Other legal services	6	D	D	D	c	D	D
541191	Title abstract & settlement offices	6	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	24 138	11 926	2 386	261	33.1	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	24 138	11 926	2 386	261	33.1	2.5
541211	Offices of certified public accountants	28	20 264	10 983	2 146	194	22.4	1.0
541213	Tax return preparation services	13	1 197	200	56	27	91.4	8.6
541219	Other accounting services	12	2 677	743	184	40	88.3	11.7
5413	Architectural, engineering, & related services	37	92 322	53 890	12 876	614	8.8	2.4
54131	Architectural services	6	D	D	D	b	D	D
541310	Architectural services	6	D	D	D	b	D	D
54133	Engineering services	25	83 003	49 687	12 053	531	7.2	2.1
541330	Engineering services	25	83 003	49 687	12 053	531	7.2	2.1
54135	Building inspection services	2	D	D	D	a	D	D
541350	Building inspection services	2	D	D	D	a	D	D
5414	Specialized design services	15	9 351	2 097	394	45	26.0	6.0
54141	Interior design services	6	D	D	D	b	D	D
541410	Interior design services	6	D	D	D	b	D	D
54143	Graphic design services	8	6 048	1 557	287	20	24.3	–
541430	Graphic design services	8	6 048	1 557	287	20	24.3	–
5414301	Graphic design services (except commercial art & medical artists)	7	D	D	D	a	D	D
5415	Computer systems design & related services	54	61 010	26 669	5 180	347	10.4	42.5
54151	Computer systems design & related services	54	61 010	26 669	5 180	347	10.4	42.5
541511	Custom computer programming services	31	26 297	13 138	2 989	201	13.7	18.4
541512	Computer systems design services	15	26 356	9 641	1 302	97	3.1	78.4
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	b	D	D
541519	Other computer related services	8	8 357	3 890	889	49	23.5	4.8
5416	Management, scientific, & technical consulting services	40	29 415	9 808	1 722	231	39.2	6.1
54161	Management consulting services	32	26 860	8 830	1 532	202	34.4	6.7
541611	Administrative management & general management consulting service	13	8 551	2 821	486	85	18.0	9.8
541612	Human resources & executive search consulting services	11	12 462	5 317	942	85	18.0	4.4
5416122	Executive placement services	8	10 412	3 987	738	65	8.9	5.3
541613	Marketing consulting services	4	D	D	D	a	D	D
5417	Scientific research & development services	5	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	b	D	D
5418	Advertising & related services	14	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CAMPBELL, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D
	CANYON LAKE, CA							
54	**Professional, scientific, & technical services**	**15**	**3 601**	**1 680**	**247**	**147**	**27.9**	**11.4**
541	Professional, scientific, & technical services	15	3 601	1 680	247	147	27.9	11.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 510	853	67	126	18.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 510	853	67	126	18.5	–
	CAPITOLA, CA							
54	**Professional, scientific, & technical services**	**57**	**20 264**	**7 244**	**1 506**	**206**	**56.4**	**6.7**
541	Professional, scientific, & technical services	57	20 264	7 244	1 506	206	56.4	6.7
5411	Legal services	8	2 930	1 447	281	32	86.3	4.0
54111	Offices of lawyers	8	2 930	1 447	281	32	86.3	4.0
541110	Offices of lawyers	8	2 930	1 447	281	32	86.3	4.0
5411101	Offices of lawyers (except legal aid societies)	8	2 930	1 447	281	32	86.3	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	3 299	1 025	213	43	75.1	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	3 299	1 025	213	43	75.1	10.5
5415	Computer systems design & related services	6	8 893	2 957	765	69	28.7	1.7
54151	Computer systems design & related services	6	8 893	2 957	765	69	28.7	1.7
541512	Computer systems design services	3	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
	CARLSBAD, CA							
54	**Professional, scientific, & technical services**	**351**	**423 696**	**136 346**	**30 713**	**3 377**	**17.7**	**7.2**
541	Professional, scientific, & technical services	351	423 696	136 346	30 713	3 377	17.7	7.2
5411	Legal services	64	19 636	5 803	1 175	176	38.1	4.5
54111	Offices of lawyers	63	D	D	D	c	D	D
541110	Offices of lawyers	63	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	63	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	9 442	3 150	736	117	41.1	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	9 442	3 150	736	117	41.1	6.4
541211	Offices of certified public accountants	23	7 888	2 613	594	82	30.3	7.5
541219	Other accounting services	10	1 289	472	122	31	100.0	–
5413	Architectural, engineering, & related services	68	86 213	35 441	7 195	673	37.0	11.7
54131	Architectural services	9	6 636	2 549	528	47	22.9	–
541310	Architectural services	9	6 636	2 549	528	47	22.9	–
54133	Engineering services	45	52 684	22 429	4 493	378	55.7	16.9
541330	Engineering services	45	52 684	22 429	4 493	378	55.7	16.9
54134	Drafting services	2	D	D	D	a	D	D
541340	Drafting services	2	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
54138	Testing laboratories	7	22 531	8 908	1 849	203	4.1	5.4
541380	Testing laboratories	7	22 531	8 908	1 849	203	4.1	5.4
5414	Specialized design services	13	7 552	2 061	397	53	20.3	5.8
54143	Graphic design services	7	6 048	1 449	274	31	21.6	3.9
541430	Graphic design services	7	6 048	1 449	274	31	21.6	3.9
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	b	D	D
5415	Computer systems design & related services	45	133 903	37 511	8 964	603	4.2	5.3
54151	Computer systems design & related services	45	133 903	37 511	8 964	603	4.2	5.3
541511	Custom computer programming services	20	38 541	20 981	5 255	250	3.2	16.8
541512	Computer systems design services	20	94 362	16 150	3 616	345	4.0	.7
5415121	Computer systems integrators	13	93 136	15 646	3 457	333	2.9	.6
5416	Management, scientific, & technical consulting services	58	23 054	8 546	1 566	209	42.7	16.6
54161	Management consulting services	45	19 033	6 838	1 244	163	39.6	18.3
541612	Human resources & executive search consulting services	14	7 362	3 766	757	91	38.8	1.5
5416122	Executive placement services	9	5 830	3 257	645	79	24.6	–
541618	Other management consulting services	5	4 925	614	97	30	35.0	9.3
5417	Scientific research & development services	26	60 541	32 428	7 753	519	9.7	7.8
54171	R&D in the physical, engineering, & life sciences	25	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	25	D	D	D	f	D	D
5417102	Research & development in the life sciences	13	52 908	29 331	6 887	433	5.6	4.0
5418	Advertising & related services	27	79 658	10 560	2 750	982	9.0	3.0
54185	Display advertising	2	D	D	D	f	D	D
541850	Display advertising	2	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	f	D	D
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	13	3 697	846	177	45	45.8	8.4
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CARMEL-BY-THE-SEA, CA							
54	**Professional, scientific, & technical services**	**47**	**16 101**	**3 999**	**998**	**120**	**69.8**	**3.2**
541	Professional, scientific, & technical services	47	16 101	3 999	998	120	69.8	3.2
5411	Legal services	14	3 200	824	198	32	56.3	–
54111	Offices of lawyers	14	3 200	824	198	32	56.3	–
541110	Offices of lawyers	14	3 200	824	198	32	56.3	–
5411101	Offices of lawyers (except legal aid societies)	14	3 200	824	198	32	56.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 066	1 218	344	35	27.6	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 066	1 218	344	35	27.6	5.6
5413	Architectural, engineering, & related services	8	1 973	535	135	19	82.4	17.6
5416	Management, scientific, & technical consulting services	10	3 014	667	193	12	99.9	.1
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
	CARPINTERIA, CA							
54	**Professional, scientific, & technical services**	**30**	**30 989**	**9 795**	**2 484**	**209**	**19.8**	**3.7**
541	Professional, scientific, & technical services	30	30 989	9 795	2 484	209	19.8	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 523	494	132	20	34.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 523	494	132	20	34.3	–
5413	Architectural, engineering, & related services	8	2 489	1 137	208	19	86.9	7.5
5417	Scientific research & development services	3	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	c	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	CARSON, CA							
54	**Professional, scientific, & technical services**	**77**	**94 125**	**32 360**	**6 832**	**775**	**18.1**	**13.1**
541	Professional, scientific, & technical services	77	94 125	32 360	6 832	775	18.1	13.1
5411	Legal services	12	3 631	1 229	314	40	82.3	4.2
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	45 711	17 747	4 036	413	9.3	20.1
54133	Engineering services	15	30 396	11 804	2 759	214	13.4	5.1
541330	Engineering services	15	30 396	11 804	2 759	214	13.4	5.1
54138	Testing laboratories	6	D	D	D	c	D	D
541380	Testing laboratories	6	D	D	D	c	D	D
5414	Specialized design services	7	1 873	615	85	18	100.0	–
5416	Management, scientific, & technical consulting services	13	12 885	4 590	1 054	92	20.2	15.1
54161	Management consulting services	9	9 402	2 990	692	48	9.7	20.6
5418	Advertising & related services	4	19 165	6 108	949	139	9.1	–
54186	Direct mail advertising	2	D	D	D	c	D	D
541860	Direct mail advertising	2	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	9	7 508	1 157	197	38	4.6	14.5
54192	Photographic services	9	7 508	1 157	197	38	4.6	14.5
541922	Commercial photography	4	6 711	969	153	28	–	16.3
	CATHEDRAL CITY, CA							
54	**Professional, scientific, & technical services**	**30**	**10 547**	**2 622**	**550**	**100**	**47.4**	**13.5**
541	Professional, scientific, & technical services	30	10 547	2 622	550	100	47.4	13.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 185	347	92	27	91.8	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 185	347	92	27	91.8	7.9
5413	Architectural, engineering, & related services	5	2 731	701	135	23	62.0	38.0
5418	Advertising & related services	1	D	D	D	a	D	D
	CERES, CA							
54	**Professional, scientific, & technical services**	**11**	**2 917**	**1 150**	**279**	**51**	**71.2**	**25.8**
541	Professional, scientific, & technical services	11	2 917	1 150	279	51	71.2	25.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CERRITOS, CA							
54	**Professional, scientific, & technical services**	**111**	**341 978**	**111 584**	**26 167**	**1 627**	**40.9**	**1.7**
541	Professional, scientific, & technical services	111	341 978	111 584	26 167	1 627	40.9	1.7
5411	Legal services	8	D	D	D	b	D	D
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	34 799	13 033	3 930	322	10.4	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	34 799	13 033	3 930	322	10.4	.9
541211	Offices of certified public accountants	13	4 399	1 808	474	52	38.1	3.6
541214	Payroll services	2	D	D	D	c	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	15 995	8 933	1 708	181	42.5	28.5
54133	Engineering services	17	13 954	8 274	1 690	177	44.7	22.5
541330	Engineering services	17	13 954	8 274	1 690	177	44.7	22.5
5415	Computer systems design & related services	23	D	D	D	f	D	D
54151	Computer systems design & related services	23	D	D	D	f	D	D
541511	Custom computer programming services	12	D	D	D	c	D	D
541512	Computer systems design services	10	D	D	D	e	D	D
5415121	Computer systems integrators	3	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	13	D	D	D	e	D	D
54161	Management consulting services	10	D	D	D	e	D	D
541611	Administrative management & general management consulting service	4	D	D	D	c	D	D
541613	Marketing consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	8	5 887	2 169	470	48	47.8	–
5419	Other professional, scientific, & technical services	8	4 110	1 524	419	130	10.4	9.9
	CHICO, CA							
54	**Professional, scientific, & technical services**	**171**	**99 254**	**34 388**	**7 272**	**1 026**	**42.2**	**7.2**
541	Professional, scientific, & technical services	171	99 254	34 388	7 272	1 026	42.2	7.2
5411	Legal services	60	16 780	4 249	933	203	63.6	5.8
54111	Offices of lawyers	59	D	D	D	c	D	D
541110	Offices of lawyers	59	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	59	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	13 386	6 962	1 534	178	38.5	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	13 386	6 962	1 534	178	38.5	2.5
541211	Offices of certified public accountants	25	12 373	6 714	1 471	153	34.8	1.3
5413	Architectural, engineering, & related services	23	16 884	6 038	1 303	177	48.1	13.1
54133	Engineering services	13	13 878	4 780	1 033	135	51.5	15.8
541330	Engineering services	13	13 878	4 780	1 033	135	51.5	15.8
5414	Specialized design services	7	3 545	608	132	64	29.9	.5
54141	Interior design services	3	D	D	D	b	D	D
541410	Interior design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	10	33 997	12 144	2 483	237	24.3	–
54151	Computer systems design & related services	10	33 997	12 144	2 483	237	24.3	–
541511	Custom computer programming services	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	16	7 853	2 142	354	64	45.8	45.1
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
	CHINO, CA							
54	**Professional, scientific, & technical services**	**80**	**60 647**	**17 165**	**3 973**	**585**	**29.1**	**7.8**
541	Professional, scientific, & technical services	80	60 647	17 165	3 973	585	29.1	7.8
5411	Legal services	13	3 018	975	226	33	39.1	39.4
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	11 346	3 522	825	148	43.2	25.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	11 346	3 522	825	148	43.2	25.3
541211	Offices of certified public accountants	13	9 979	3 378	781	139	35.4	28.8
5413	Architectural, engineering, & related services	18	33 079	9 689	2 310	268	17.1	.8
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5414	Specialized design services	5	2 072	325	59	13	95.7	4.3
5415	Computer systems design & related services	11	3 589	1 209	241	28	66.0	7.8
54151	Computer systems design & related services	11	3 589	1 209	241	28	66.0	7.8
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	3	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHINO HILLS, CA							
54	**Professional, scientific, & technical services**	**37**	**5 257**	**1 477**	**228**	**68**	**73.5**	**2.2**
541	Professional, scientific, & technical services	37	5 257	1 477	228	68	73.5	2.2
5413	Architectural, engineering, & related services	6	1 338	288	43	10	69.1	1.9
	CHOWCHILLA, CA							
54	**Professional, scientific, & technical services**	**3**	**225**	**34**	**13**	**4**	**D**	**–**
	CHULA VISTA, CA							
54	**Professional, scientific, & technical services**	**156**	**57 822**	**19 425**	**4 514**	**706**	**38.8**	**11.3**
541	Professional, scientific, & technical services	156	57 822	19 425	4 514	706	38.8	11.3
5411	Legal services	38	7 087	1 812	327	61	46.4	15.1
54111	Offices of lawyers	38	7 087	1 812	327	61	46.4	15.1
541110	Offices of lawyers	38	7 087	1 812	327	61	46.4	15.1
5411101	Offices of lawyers (except legal aid societies)	38	7 087	1 812	327	61	46.4	15.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	50	7 774	2 207	597	147	68.5	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	50	7 774	2 207	597	147	68.5	9.5
541213	Tax return preparation services	15	1 546	313	99	39	79.8	8.1
541219	Other accounting services	22	2 978	591	189	57	79.9	20.1
5413	Architectural, engineering, & related services	20	18 636	7 733	1 793	153	40.5	21.0
54133	Engineering services	16	17 196	7 288	1 738	137	35.5	22.7
541330	Engineering services	16	17 196	7 288	1 738	137	35.5	22.7
5416	Management, scientific, & technical consulting services	16	4 938	1 787	464	47	42.0	13.7
54161	Management consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54184	Media representatives	1	D	D	D	b	D	D
541840	Media representatives	1	D	D	D	b	D	D
5418401	Radio & television advertising representatives	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	c	D	D
	CLAREMONT, CA							
54	**Professional, scientific, & technical services**	**114**	**75 543**	**22 664**	**8 581**	**726**	**19.4**	**10.3**
541	Professional, scientific, & technical services	114	75 543	22 664	8 581	726	19.4	10.3
5411	Legal services	46	51 596	13 920	6 534	493	10.1	.9
54111	Offices of lawyers	46	51 596	13 920	6 534	493	10.1	.9
541110	Offices of lawyers	46	51 596	13 920	6 534	493	10.1	.9
5411101	Offices of lawyers (except legal aid societies)	46	51 596	13 920	6 534	493	10.1	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	4 423	1 342	301	50	75.7	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	4 423	1 342	301	50	75.7	1.2
5413	Architectural, engineering, & related services	15	8 568	3 621	888	78	36.7	55.7
5416	Management, scientific, & technical consulting services	15	6 611	2 513	565	59	15.4	18.1
54161	Management consulting services	11	D	D	D	b	D	D
	CLAYTON, CA							
54	**Professional, scientific, & technical services**	**19**	**3 156**	**1 347**	**248**	**34**	**55.3**	**2.0**
541	Professional, scientific, & technical services	19	3 156	1 347	248	34	55.3	2.0
	CLEARLAKE, CA							
54	**Professional, scientific, & technical services**	**7**	**1 050**	**334**	**104**	**28**	**55.7**	**35.3**
541	Professional, scientific, & technical services	7	1 050	334	104	28	55.7	35.3
	CLOVERDALE, CA							
54	**Professional, scientific, & technical services**	**4**	**732**	**150**	**34**	**9**	**100.0**	**–**
	CLOVIS, CA							
54	**Professional, scientific, & technical services**	**72**	**23 444**	**8 622**	**1 995**	**355**	**52.7**	**5.0**
541	Professional, scientific, & technical services	72	23 444	8 622	1 995	355	52.7	5.0
5411	Legal services	14	4 396	1 413	307	48	37.1	14.4
54111	Offices of lawyers	14	4 396	1 413	307	48	37.1	14.4
541110	Offices of lawyers	14	4 396	1 413	307	48	37.1	14.4
5411101	Offices of lawyers (except legal aid societies)	14	4 396	1 413	307	48	37.1	14.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	5 117	2 121	518	93	58.6	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	5 117	2 121	518	93	58.6	4.1
541211	Offices of certified public accountants	14	3 580	1 398	342	49	54.3	4.4
5413	Architectural, engineering, & related services	11	10 577	4 236	954	125	50.0	–
54133	Engineering services	7	9 246	3 727	861	110	52.8	–
541330	Engineering services	7	9 246	3 727	861	110	52.8	–
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COACHELLA, CA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	COALINGA, CA							
54	**Professional, scientific, & technical services**	**7**	**1 671**	**460**	**99**	**28**	**57.8**	**27.5**
541	Professional, scientific, & technical services	7	1 671	460	99	28	57.8	27.5
	COLTON, CA							
54	**Professional, scientific, & technical services**	**31**	**43 641**	**13 859**	**2 848**	**438**	**50.2**	**1.4**
541	Professional, scientific, & technical services	31	43 641	13 859	2 848	438	50.2	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	917	179	49	15	86.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	917	179	49	15	86.0	–
5413	Architectural, engineering, & related services	9	21 077	10 021	2 029	262	14.1	–
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
5415	Computer systems design & related services	2	D	D	D	a	D	D
54151	Computer systems design & related services	2	D	D	D	a	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
	COLUSA, CA							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
	COMMERCE, CA							
54	**Professional, scientific, & technical services**	**57**	**170 602**	**77 004**	**20 892**	**2 618**	**6.2**	**6.3**
541	Professional, scientific, & technical services	57	170 602	77 004	20 892	2 618	6.2	6.3
5411	Legal services	10	4 672	2 727	683	71	66.9	3.7
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 007	702	129	23	75.7	24.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 007	702	129	23	75.7	24.3
5413	Architectural, engineering, & related services	12	89 007	48 339	11 780	1 062	.2	.1
54133	Engineering services	6	79 462	44 155	10 794	896	–	.1
541330	Engineering services	6	79 462	44 155	10 794	896	–	.1
54138	Testing laboratories	3	7 541	3 238	811	140	–	–
541380	Testing laboratories	3	7 541	3 238	811	140	–	–
5414	Specialized design services	4	7 583	1 350	171	12	54.7	–
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	a	D	D
5415	Computer systems design & related services	8	D	D	D	f	D	D
54151	Computer systems design & related services	8	D	D	D	f	D	D
541512	Computer systems design services	5	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	7	13 432	3 125	877	233	5.1	19.0
54161	Management consulting services	7	13 432	3 125	877	233	5.1	19.0
541614	Process, physical distribution, & logistics consulting services	6	D	D	D	c	D	D
5418	Advertising & related services	4	25 680	9 702	2 178	478	.5	28.7
54186	Direct mail advertising	4	25 680	9 702	2 178	478	.5	28.7
541860	Direct mail advertising	4	25 680	9 702	2 178	478	.5	28.7
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	4	2 871	939	205	33	–	–
	COMPTON, CA							
54	**Professional, scientific, & technical services**	**23**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	23	D	D	D	f	D	D
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	c	D	D
54161	Management consulting services	4	D	D	D	c	D	D
541612	Human resources & executive search consulting services	2	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	1	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	f	D	D
54186	Direct mail advertising	1	D	D	D	f	D	D
541860	Direct mail advertising	1	D	D	D	f	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CONCORD, CA							
54	**Professional, scientific, & technical services**	**256**	**246 887**	**102 172**	**23 752**	**2 044**	**17.7**	**17.7**
541	Professional, scientific, & technical services	256	246 887	102 172	23 752	2 044	17.7	17.7
5411	Legal services	37	16 145	6 906	1 896	198	31.5	13.1
54111	Offices of lawyers	33	14 453	5 544	1 530	155	35.2	12.5
541110	Offices of lawyers	33	14 453	5 544	1 530	155	35.2	12.5
5411101	Offices of lawyers (except legal aid societies)	33	14 453	5 544	1 530	155	35.2	12.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	52	19 896	9 367	1 865	282	28.4	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	52	19 896	9 367	1 865	282	28.4	.5
541211	Offices of certified public accountants	21	D	D	D	b	D	D
541213	Tax return preparation services	13	1 376	409	139	66	79.5	.7
541219	Other accounting services	14	2 619	884	160	51	65.6	2.7
5413	Architectural, engineering, & related services	58	68 915	26 708	6 770	553	18.2	4.2
54133	Engineering services	40	61 057	23 093	5 913	484	15.6	4.7
541330	Engineering services	40	61 057	23 093	5 913	484	15.6	4.7
5414	Specialized design services	9	7 347	1 913	395	67	26.4	14.3
54141	Interior design services	3	D	D	D	b	D	D
541410	Interior design services	3	D	D	D	b	D	D
54143	Graphic design services	5	2 832	823	182	27	12.2	37.1
541430	Graphic design services	5	2 832	823	182	27	12.2	37.1
5415	Computer systems design & related services	51	103 111	42 535	9 216	614	6.8	34.4
54151	Computer systems design & related services	51	103 111	42 535	9 216	614	6.8	34.4
541511	Custom computer programming services	26	85 780	37 249	8 202	535	1.8	40.6
541512	Computer systems design services	20	16 498	4 952	979	75	28.3	3.5
5416	Management, scientific, & technical consulting services	25	9 919	5 451	1 110	109	44.7	2.2
54161	Management consulting services	19	8 257	4 670	901	82	37.8	2.6
5417	Scientific research & development services	6	9 643	6 130	1 832	91	10.2	18.8
5418	Advertising & related services	10	8 840	2 075	438	59	67.3	–
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	3 071	1 087	230	71	6.6	1.9
	CORCORAN, CA							
54	**Professional, scientific, & technical services**	**5**	**891**	**134**	**35**	**9**	**100.0**	**–**
541	Professional, scientific, & technical services	5	891	134	35	9	100.0	–
	CORNING, CA							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	a	D	D
541620	Environmental consulting services	1	D	D	D	a	D	D
	CORONA, CA							
54	**Professional, scientific, & technical services**	**133**	**81 333**	**25 179**	**5 322**	**733**	**46.1**	**6.6**
541	Professional, scientific, & technical services	133	81 333	25 179	5 322	733	46.1	6.6
5411	Legal services	14	4 007	1 515	334	50	49.6	5.8
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	3 541	1 304	343	74	74.0	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	3 541	1 304	343	74	74.0	10.1
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	36	34 128	8 623	1 632	224	59.6	10.9
54133	Engineering services	26	28 680	6 936	1 288	154	65.3	11.4
541330	Engineering services	26	28 680	6 936	1 288	154	65.3	11.4
5414	Specialized design services	8	7 210	1 581	363	57	28.5	3.2
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
54149	Other specialized design services	2	D	D	D	b	D	D
541490	Other specialized design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	19	9 031	3 982	901	99	58.6	6.3
54151	Computer systems design & related services	19	9 031	3 982	901	99	58.6	6.3
5416	Management, scientific, & technical consulting services	19	12 491	5 394	1 294	154	31.2	.4
54161	Management consulting services	10	3 823	1 622	337	20	20.5	–
54162	Environmental consulting services	4	D	D	D	c	D	D
541620	Environmental consulting services	4	D	D	D	c	D	D
5418	Advertising & related services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CORONADO, CA							
54	**Professional, scientific, & technical services**	**48**	**16 451**	**5 246**	**1 218**	**165**	**54.2**	**10.0**
541	Professional, scientific, & technical services	48	16 451	5 246	1 218	165	54.2	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 317	660	149	38	65.8	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 317	660	149	38	65.8	6.8
5413	Architectural, engineering, & related services	6	7 007	2 084	547	57	34.9	3.8
5416	Management, scientific, & technical consulting services	18	3 887	1 369	282	31	67.4	24.1
54161	Management consulting services	16	D	D	D	b	D	D
	CORTE MADERA, CA							
54	**Professional, scientific, & technical services**	**73**	**31 097**	**12 748**	**2 579**	**271**	**41.8**	**3.9**
541	Professional, scientific, & technical services	73	31 097	12 748	2 579	271	41.8	3.9
5411	Legal services	13	3 538	1 312	337	24	28.5	1.5
54111	Offices of lawyers	13	3 538	1 312	337	24	28.5	1.5
541110	Offices of lawyers	13	3 538	1 312	337	24	28.5	1.5
5411101	Offices of lawyers (except legal aid societies)	13	3 538	1 312	337	24	28.5	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 960	2 092	344	44	52.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 960	2 092	344	44	52.2	–
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
5415	Computer systems design & related services	15	6 167	2 833	525	51	62.4	–
54151	Computer systems design & related services	15	6 167	2 833	525	51	62.4	–
5416	Management, scientific, & technical consulting services	18	6 789	2 794	490	50	58.1	10.0
54161	Management consulting services	13	5 246	2 174	339	25	45.7	13.0
5418	Advertising & related services	7	7 106	3 169	757	90	2.5	6.4
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
	COSTA MESA, CA							
54	**Professional, scientific, & technical services**	**552**	**908 055**	**338 658**	**72 706**	**6 031**	**12.4**	**12.1**
541	Professional, scientific, & technical services	552	908 055	338 658	72 706	6 031	12.4	12.1
5411	Legal services	150	212 618	81 157	20 439	1 264	6.3	13.5
54111	Offices of lawyers	148	D	D	D	g	D	D
541110	Offices of lawyers	148	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	148	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	61	127 094	60 257	11 157	1 089	4.2	37.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	61	127 094	60 257	11 157	1 089	4.2	37.0
541211	Offices of certified public accountants	32	115 784	55 766	9 885	916	2.9	40.0
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	101	253 877	85 510	17 231	1 533	10.9	2.6
54131	Architectural services	34	77 743	24 896	3 860	305	9.9	2.8
541310	Architectural services	34	77 743	24 896	3 860	305	9.9	2.8
54133	Engineering services	61	163 198	55 429	12 191	1 087	10.7	1.6
541330	Engineering services	61	163 198	55 429	12 191	1 087	10.7	1.6
54137	Surveying & mapping (except geophysical) services	2	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	c	D	D
5414	Specialized design services	35	39 497	8 333	1 893	232	16.4	3.3
54141	Interior design services	14	31 457	5 699	1 369	155	8.9	2.3
541410	Interior design services	14	31 457	5 699	1 369	155	8.9	2.3
54143	Graphic design services	13	4 820	1 444	354	37	44.5	4.0
541430	Graphic design services	13	4 820	1 444	354	37	44.5	4.0
5414301	Graphic design services (except commercial art & medical artists)	13	4 820	1 444	354	37	44.5	4.0
5415	Computer systems design & related services	54	86 112	30 501	6 469	622	21.8	2.4
54151	Computer systems design & related services	54	86 112	30 501	6 469	622	21.8	2.4
541511	Custom computer programming services	23	49 222	15 703	3 317	380	5.6	3.2
541512	Computer systems design services	26	30 639	11 387	2 485	200	33.1	1.6
5415121	Computer systems integrators	18	18 721	5 919	1 324	124	47.7	1.0
5415122	Computer systems consultants (except systems integrators)	8	11 918	5 468	1 161	76	10.1	2.7
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	67	66 855	33 269	6 433	362	25.6	18.3
54161	Management consulting services	53	60 712	30 411	5 892	309	25.1	19.7
541611	Administrative management & general management consulting service	23	23 870	10 911	2 179	127	30.3	3.8
541612	Human resources & executive search consulting services	14	11 121	4 179	766	50	53.7	1.8
5416122	Executive placement services	8	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	5	D	D	D	a	D	D
541613	Marketing consulting services	11	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	b	D	D
54169	Other scientific & technical consulting services	10	4 809	2 371	470	39	34.2	.5
541690	Other scientific & technical consulting services	10	4 809	2 371	470	39	34.2	.5
5417	Scientific research & development services	8	10 186	5 432	1 578	162	21.9	21.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COSTA MESA, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	55	102 774	32 038	7 073	653	17.6	8.2
54181	Advertising agencies	21	52 028	21 716	4 848	377	10.2	5.7
541810	Advertising agencies	21	52 028	21 716	4 848	377	10.2	5.7
54182	Public relations agencies	8	9 159	2 704	629	57	50.0	–
541820	Public relations agencies	8	9 159	2 704	629	57	50.0	–
54186	Direct mail advertising	3	D	D	D	b	D	D
541860	Direct mail advertising	3	D	D	D	b	D	D
54189	Other services related to advertising	15	18 721	3 102	785	101	3.8	3.5
541890	Other services related to advertising	15	18 721	3 102	785	101	3.8	3.5
5418902	Advertising specialties goods distributor	6	D	D	D	b	D	D
5418903	Sign painting & lettering shop	8	1 700	488	95	20	16.6	37.8
5418909	All other advertising	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	21	9 042	2 161	433	114	42.6	16.1
54192	Photographic services	13	5 474	1 098	233	66	44.0	13.3
541921	Photographic studios, portrait	9	3 895	849	159	52	32.8	18.6
	COTATI, CA							
54	**Professional, scientific, & technical services**	**12**	**6 693**	**3 236**	**1 086**	**36**	**21.5**	**2.6**
541	Professional, scientific, & technical services	12	6 693	3 236	1 086	36	21.5	2.6
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
	COVINA, CA							
54	**Professional, scientific, & technical services**	**142**	**50 380**	**18 500**	**4 486**	**783**	**38.8**	**13.3**
541	Professional, scientific, & technical services	142	50 380	18 500	4 486	783	38.8	13.3
5411	Legal services	50	11 627	3 657	791	129	34.0	12.7
54111	Offices of lawyers	49	D	D	D	c	D	D
541110	Offices of lawyers	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	11 956	5 352	1 240	315	42.0	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	11 956	5 352	1 240	315	42.0	9.4
541211	Offices of certified public accountants	23	6 461	2 434	541	77	54.6	7.6
541213	Tax return preparation services	7	3 220	1 667	454	193	12.6	–
541219	Other accounting services	10	2 275	1 251	245	45	47.9	27.9
5413	Architectural, engineering, & related services	16	5 389	2 367	605	100	44.7	10.2
5414	Specialized design services	4	1 412	263	49	14	65.6	–
5416	Management, scientific, & technical consulting services	7	10 460	4 189	1 250	112	18.6	33.1
54161	Management consulting services	4	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	10	5 015	1 189	267	60	58.5	1.5
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	7	2 106	320	75	21	77.1	–
54192	Photographic services	5	D	D	D	a	D	D
541921	Photographic studios, portrait	4	D	D	D	a	D	D
	CRESCENT CITY, CA							
54	**Professional, scientific, & technical services**	**26**	**3 804**	**1 210**	**235**	**63**	**45.3**	**5.5**
541	Professional, scientific, & technical services	26	3 804	1 210	235	63	45.3	5.5
	CUDAHY, CA							
54	**Professional, scientific, & technical services**	**7**	**9 862**	**4 214**	**1 068**	**292**	**43.1**	**10.5**
541	Professional, scientific, & technical services	7	9 862	4 214	1 068	292	43.1	10.5
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	2	D	D	D	c	D	D
54161	Management consulting services	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CULVER CITY, CA							
54	**Professional, scientific, & technical services**	**249**	**243 020**	**82 305**	**20 281**	**2 290**	**22.4**	**11.5**
541	Professional, scientific, & technical services	249	243 020	82 305	20 281	2 290	22.4	11.5
5411	Legal services	41	19 032	6 620	1 394	197	39.9	24.9
54111	Offices of lawyers	36	13 123	4 808	942	133	57.9	7.7
541110	Offices of lawyers	36	13 123	4 808	942	133	57.9	7.7
5411101	Offices of lawyers (except legal aid societies)	36	13 123	4 808	942	133	57.9	7.7
54119	Other legal services	5	5 909	1 812	452	64	–	63.0
541199	All other legal services	5	5 909	1 812	452	64	–	63.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	46	50 149	14 589	3 583	449	14.9	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	46	50 149	14 589	3 583	449	14.9	1.3
541211	Offices of certified public accountants	23	6 030	2 515	571	72	56.2	7.7
541213	Tax return preparation services	6	2 526	1 089	374	206	23.9	–
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	23 716	12 611	2 480	230	35.0	2.1
54131	Architectural services	9	5 600	2 319	554	71	10.4	–
541310	Architectural services	9	5 600	2 319	554	71	10.4	–
54133	Engineering services	20	18 116	10 292	1 926	159	42.7	2.7
541330	Engineering services	20	18 116	10 292	1 926	159	42.7	2.7
5414	Specialized design services	33	41 892	13 999	3 823	217	8.9	30.3
54141	Interior design services	7	6 555	1 615	381	45	20.7	–
541410	Interior design services	7	6 555	1 615	381	45	20.7	–
54143	Graphic design services	19	31 720	10 408	1 949	157	7.0	39.9
541430	Graphic design services	19	31 720	10 408	1 949	157	7.0	39.9
5414301	Graphic design services (except commercial art & medical artists)	14	26 933	8 342	1 433	123	8.3	46.8
5414302	Commercial art	5	4 787	2 066	516	34	–	.6
5415	Computer systems design & related services	21	18 058	7 019	2 192	219	27.9	30.1
54151	Computer systems design & related services	21	18 058	7 019	2 192	219	27.9	30.1
541511	Custom computer programming services	8	9 607	3 942	1 005	77	.5	46.3
541512	Computer systems design services	9	6 117	2 175	560	58	68.2	3.0
5416	Management, scientific, & technical consulting services	30	16 222	6 919	1 694	316	34.3	9.8
54161	Management consulting services	24	12 124	5 611	1 490	291	22.2	13.1
541611	Administrative management & general management consulting service	14	8 997	4 331	1 217	263	17.1	15.3
5417	Scientific research & development services	2	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	c	D	D
5418	Advertising & related services	25	37 869	10 948	2 891	235	24.8	1.0
54181	Advertising agencies	11	13 221	4 589	1 040	104	41.6	–
541810	Advertising agencies	11	13 221	4 589	1 040	104	41.6	–
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	22	D	D	D	e	D	D
54192	Photographic services	17	11 627	2 483	534	256	36.1	14.0
541921	Photographic studios, portrait	10	6 788	1 418	393	140	25.9	1.0
541922	Commercial photography	7	4 839	1 065	141	116	50.5	32.3
	CUPERTINO, CA							
54	**Professional, scientific, & technical services**	**296**	**343 679**	**141 172**	**27 782**	**2 091**	**16.8**	**39.6**
541	Professional, scientific, & technical services	296	343 679	141 172	27 782	2 091	16.8	39.6
5411	Legal services	28	7 341	2 143	443	63	49.6	6.8
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	9 258	3 036	757	277	53.0	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	9 258	3 036	757	277	53.0	6.5
541211	Offices of certified public accountants	18	5 288	1 303	319	54	79.5	6.4
541213	Tax return preparation services	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services	35	18 326	8 262	1 570	119	58.7	.5
54133	Engineering services	30	16 665	7 568	1 430	110	61.5	–
541330	Engineering services	30	16 665	7 568	1 430	110	61.5	–
5414	Specialized design services	9	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	122	148 835	71 733	14 313	892	17.3	14.9
54151	Computer systems design & related services	122	148 835	71 733	14 313	892	17.3	14.9
541511	Custom computer programming services	68	108 994	53 506	10 490	680	10.1	13.1
541512	Computer systems design services	42	36 606	16 793	3 498	190	31.7	20.9
5415121	Computer systems integrators	14	20 940	9 434	2 011	99	20.7	24.3
5415122	Computer systems consultants (except systems integrators)	28	15 666	7 359	1 487	91	46.4	16.3
5416	Management, scientific, & technical consulting services	33	27 574	11 933	2 230	153	29.6	8.8
54161	Management consulting services	28	20 140	8 922	1 579	104	36.0	3.3
541611	Administrative management & general management consulting service	10	7 669	3 296	468	30	56.5	4.9
541612	Human resources & executive search consulting services	9	8 924	4 514	924	58	14.6	–
5416123	Human resources & personnel management consulting	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CUPERTINO, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	13	18 944	9 258	1 797	111	–	47.6
54171	R&D in the physical, engineering, & life sciences	13	18 944	9 258	1 797	111	–	47.6
541710	R&D in the physical, engineering, & life sciences	13	18 944	9 258	1 797	111	–	47.6
5417102	Research & development in the life sciences	5	D	D	D	b	D	D
5418	Advertising & related services	12	D	D	D	e	D	D
54181	Advertising agencies	4	D	D	D	e	D	D
541810	Advertising agencies	4	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	CYPRESS, CA							
54	**Professional, scientific, & technical services**	**75**	**104 500**	**42 435**	**8 821**	**924**	**34.5**	**6.2**
541	Professional, scientific, & technical services	75	104 500	42 435	8 821	924	34.5	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	7 965	3 744	904	141	35.2	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	7 965	3 744	904	141	35.2	.3
541219	Other accounting services	6	6 616	3 487	832	121	21.9	.4
5413	Architectural, engineering, & related services	18	40 296	13 076	2 642	272	58.1	2.1
54133	Engineering services	16	D	D	D	e	D	D
541330	Engineering services	16	D	D	D	e	D	D
5415	Computer systems design & related services	7	12 534	9 280	2 058	223	4.7	–
54151	Computer systems design & related services	7	12 534	9 280	2 058	223	4.7	–
541512	Computer systems design services	3	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	11	5 486	1 971	405	45	31.5	56.3
5417	Scientific research & development services	5	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	b	D	D
5418	Advertising & related services	5	11 871	4 269	983	102	9.0	3.9
54181	Advertising agencies	2	D	D	D	b	D	D
541810	Advertising agencies	2	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	DALY CITY, CA							
54	**Professional, scientific, & technical services**	**69**	**19 853**	**7 150**	**1 490**	**215**	**42.5**	**6.8**
541	Professional, scientific, & technical services	69	19 853	7 150	1 490	215	42.5	6.8
5411	Legal services	25	7 015	2 616	610	79	40.5	3.4
54111	Offices of lawyers	25	7 015	2 616	610	79	40.5	3.4
541110	Offices of lawyers	25	7 015	2 616	610	79	40.5	3.4
5411101	Offices of lawyers (except legal aid societies)	25	7 015	2 616	610	79	40.5	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 811	1 349	282	44	64.6	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 811	1 349	282	44	64.6	9.1
541219	Other accounting services	8	1 368	674	120	20	54.7	18.6
5413	Architectural, engineering, & related services	4	2 007	894	213	37	64.2	35.8
5416	Management, scientific, & technical consulting services	5	D	D	D	a	D	D
54161	Management consulting services	4	D	D	D	a	D	D
	DANA POINT, CA							
54	**Professional, scientific, & technical services**	**85**	**31 132**	**10 158**	**2 366**	**276**	**53.2**	**8.0**
541	Professional, scientific, & technical services	85	31 132	10 158	2 366	276	53.2	8.0
5411	Legal services	11	3 804	1 279	240	27	40.3	18.1
54111	Offices of lawyers	11	3 804	1 279	240	27	40.3	18.1
541110	Offices of lawyers	11	3 804	1 279	240	27	40.3	18.1
5411101	Offices of lawyers (except legal aid societies)	11	3 804	1 279	240	27	40.3	18.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	4 967	2 166	415	49	61.0	–
5414	Specialized design services	5	1 908	676	174	10	13.1	75.6
5416	Management, scientific, & technical consulting services	26	14 055	4 496	1 229	136	54.0	.4
54161	Management consulting services	23	13 721	4 418	1 223	134	53.6	.4
541611	Administrative management & general management consulting service	12	8 078	2 324	718	52	72.7	–
5418	Advertising & related services	3	1 341	204	52	8	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DANVILLE, CA							
54	**Professional, scientific, & technical services**	**182**	**104 856**	**48 038**	**11 312**	**862**	**28.9**	**13.7**
541	Professional, scientific, & technical services	182	104 856	48 038	11 312	862	28.9	13.7
5411	Legal services	18	16 827	8 614	1 487	135	15.5	–
54111	Offices of lawyers	16	D	D	D	c	D	D
541110	Offices of lawyers	16	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	7 724	3 967	884	83	21.2	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	7 724	3 967	884	83	21.2	4.1
541211	Offices of certified public accountants	13	D	D	D	b	D	D
541219	Other accounting services	9	2 776	1 762	347	28	15.5	9.4
5413	Architectural, engineering, & related services	22	19 104	6 354	2 054	187	53.0	–
54131	Architectural services	6	D	D	D	b	D	D
541310	Architectural services	6	D	D	D	b	D	D
54133	Engineering services	13	12 835	4 182	1 642	136	53.9	–
541330	Engineering services	13	12 835	4 182	1 642	136	53.9	–
5414	Specialized design services	9	7 978	2 095	402	29	7.2	12.5
54141	Interior design services	6	D	D	D	a	D	D
541410	Interior design services	6	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	a	D	D
5415	Computer systems design & related services	61	27 904	17 811	4 691	239	28.6	17.7
54151	Computer systems design & related services	61	27 904	17 811	4 691	239	28.6	17.7
541511	Custom computer programming services	30	7 050	3 715	700	60	39.8	6.4
541512	Computer systems design services	25	18 433	12 815	3 865	167	22.2	18.1
5415122	Computer systems consultants (except systems integrators)	20	6 705	3 708	651	48	50.5	13.1
5416	Management, scientific, & technical consulting services	33	19 577	7 736	1 542	157	17.2	37.0
54161	Management consulting services	28	16 157	6 197	1 198	96	18.4	44.8
541611	Administrative management & general management consulting service	12	7 203	3 137	623	58	10.9	73.5
541613	Marketing consulting services	7	4 419	638	134	10	41.3	44.2
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	11	4 484	1 114	183	26	73.0	8.4
	DAVIS, CA							
54	**Professional, scientific, & technical services**	**110**	**94 996**	**24 654**	**5 011**	**588**	**14.5**	**10.8**
541	Professional, scientific, & technical services	110	94 996	24 654	5 011	588	14.5	10.8
5411	Legal services	20	4 504	1 197	280	51	50.7	2.4
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	13 991	5 970	1 133	106	34.5	.1
54133	Engineering services	17	11 041	5 377	1 028	85	21.3	.1
541330	Engineering services	17	11 041	5 377	1 028	85	21.3	.1
5415	Computer systems design & related services	11	D	D	D	b	D	D
54151	Computer systems design & related services	11	D	D	D	b	D	D
541511	Custom computer programming services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	D	D	D	b	D	D
5417	Scientific research & development services	6	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
5417102	Research & development in the life sciences	3	D	D	D	c	D	D
	DELANO, CA							
54	**Professional, scientific, & technical services**	**10**	**7 298**	**5 215**	**992**	**172**	**8.2**	**21.7**
541	Professional, scientific, & technical services	10	7 298	5 215	992	172	8.2	21.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	c	D	D
	DEL MAR, CA							
54	**Professional, scientific, & technical services**	**61**	**24 199**	**8 918**	**1 694**	**159**	**46.2**	**9.7**
541	Professional, scientific, & technical services	61	24 199	8 918	1 694	159	46.2	9.7
5413	Architectural, engineering, & related services	10	1 673	765	132	16	74.7	8.2
5414	Specialized design services	9	5 235	1 752	394	42	25.3	–
54143	Graphic design services	7	D	D	D	a	D	D
541430	Graphic design services	7	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	21	13 151	5 272	925	62	44.7	7.2
54161	Management consulting services	20	D	D	D	b	D	D
541612	Human resources & executive search consulting services	5	5 522	1 892	296	15	36.8	6.2
5416123	Human resources & personnel management consulting	3	D	D	D	a	D	D
541613	Marketing consulting services	8	5 964	2 701	485	24	54.5	1.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DESERT HOT SPRINGS, CA							
54	**Professional, scientific, & technical services**	**5**	**314**	**97**	**23**	**8**	**83.8**	**–**
	DIAMOND BAR, CA							
54	**Professional, scientific, & technical services**	**135**	**133 810**	**47 235**	**10 637**	**1 020**	**35.7**	**2.2**
541	Professional, scientific, & technical services	135	133 810	47 235	10 637	1 020	35.7	2.2
5411	Legal services	15	3 713	1 109	254	36	79.0	13.0
54111	Offices of lawyers	15	3 713	1 109	254	36	79.0	13.0
541110	Offices of lawyers	15	3 713	1 109	254	36	79.0	13.0
5411101	Offices of lawyers (except legal aid societies)	15	3 713	1 109	254	36	79.0	13.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	45 377	16 879	4 182	385	8.6	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	45 377	16 879	4 182	385	8.6	.5
541211	Offices of certified public accountants	18	D	D	D	b	D	D
541214	Payroll services	1	D	D	D	e	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	25 548	9 940	2 278	227	29.1	.2
54133	Engineering services	21	23 108	9 353	2 162	202	21.7	.3
541330	Engineering services	21	23 108	9 353	2 162	202	21.7	.3
5415	Computer systems design & related services	35	47 775	13 592	2 850	208	63.6	.8
54151	Computer systems design & related services	35	47 775	13 592	2 850	208	63.6	.8
541511	Custom computer programming services	19	17 275	10 267	2 078	139	30.4	.9
541512	Computer systems design services	12	30 026	3 181	735	61	83.4	.7
5415121	Computer systems integrators	2	D	D	D	a	D	D
5415122	Computer systems consultants (except systems integrators)	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	9 301	5 042	898	125	18.9	16.7
54161	Management consulting services	13	8 342	4 713	825	116	9.6	18.6
5418	Advertising & related services	6	D	D	D	b	D	D
	DINUBA, CA							
54	**Professional, scientific, & technical services**	**10**	**1 628**	**898**	**184**	**44**	**41.6**	**13.8**
541	Professional, scientific, & technical services	10	1 628	898	184	44	41.6	13.8
	DIXON, CA							
54	**Professional, scientific, & technical services**	**9**	**1 744**	**516**	**100**	**19**	**38.6**	**11.1**
541	Professional, scientific, & technical services	9	1 744	516	100	19	38.6	11.1
	DOS PALOS, CA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	DOWNEY, CA							
54	**Professional, scientific, & technical services**	**123**	**38 116**	**14 011**	**3 163**	**458**	**51.3**	**8.4**
541	Professional, scientific, & technical services	123	38 116	14 011	3 163	458	51.3	8.4
5411	Legal services	38	10 773	3 470	822	113	48.2	6.4
54111	Offices of lawyers	37	D	D	D	c	D	D
541110	Offices of lawyers	37	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	37	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	7 967	3 929	911	130	43.3	14.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	7 967	3 929	911	130	43.3	14.2
541211	Offices of certified public accountants	13	4 348	2 369	521	58	46.1	1.9
541213	Tax return preparation services	8	1 458	406	100	14	63.9	17.8
541219	Other accounting services	15	2 161	1 154	290	58	23.7	36.6
5413	Architectural, engineering, & related services	16	5 883	2 627	596	94	78.7	3.1
5416	Management, scientific, & technical consulting services	10	3 301	629	118	26	81.1	.3
54161	Management consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	7	5 606	1 682	324	33	52.4	2.3
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	DUARTE, CA							
54	**Professional, scientific, & technical services**	**18**	**9 532**	**2 733**	**686**	**433**	**44.9**	**5.5**
541	Professional, scientific, & technical services	18	9 532	2 733	686	433	44.9	5.5
5414	Specialized design services	2	D	D	D	b	D	D
54149	Other specialized design services	1	D	D	D	b	D	D
541490	Other specialized design services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DUBLIN, CA							
54	**Professional, scientific, & technical services**	**100**	**98 296**	**27 355**	**6 223**	**666**	**32.5**	**4.3**
541	Professional, scientific, & technical services	100	98 296	27 355	6 223	666	32.5	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	18 479	7 300	1 806	165	14.9	11.5
54133	Engineering services	13	9 882	4 221	1 139	92	25.8	21.5
541330	Engineering services	13	9 882	4 221	1 139	92	25.8	21.5
54138	Testing laboratories	3	D	D	D	b	D	D
541380	Testing laboratories	3	D	D	D	b	D	D
5415	Computer systems design & related services	22	23 861	7 705	1 543	188	42.3	.7
54151	Computer systems design & related services	22	23 861	7 705	1 543	188	42.3	.7
541512	Computer systems design services	11	19 556	5 443	1 101	146	48.7	–
5415122	Computer systems consultants (except systems integrators)	6	11 099	3 738	802	114	74.5	–
5416	Management, scientific, & technical consulting services	19	19 068	6 307	1 659	136	37.6	6.5
54161	Management consulting services	10	12 970	3 781	1 142	77	31.4	2.9
541611	Administrative management & general management consulting service	6	11 573	3 553	1 114	70	25.7	.7
54169	Other scientific & technical consulting services	6	4 571	2 134	431	50	53.2	–
541690	Other scientific & technical consulting services	6	4 571	2 134	431	50	53.2	–
5417	Scientific research & development services	4	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	b	D	D
5417102	Research & development in the life sciences	3	D	D	D	b	D	D
5418	Advertising & related services	6	4 304	1 159	296	28	69.1	8.4
	EAST PALO ALTO, CA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
	EL CAJON, CA							
54	**Professional, scientific, & technical services**	**150**	**62 441**	**27 662**	**6 521**	**1 481**	**42.3**	**4.2**
541	Professional, scientific, & technical services	150	62 441	27 662	6 521	1 481	42.3	4.2
5411	Legal services	48	10 581	3 512	793	119	52.0	3.0
54111	Offices of lawyers	48	10 581	3 512	793	119	52.0	3.0
541110	Offices of lawyers	48	10 581	3 512	793	119	52.0	3.0
5411101	Offices of lawyers (except legal aid societies)	48	10 581	3 512	793	119	52.0	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	23 922	16 390	4 174	1 034	19.2	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	23 922	16 390	4 174	1 034	19.2	3.6
541213	Tax return preparation services	10	D	D	D	c	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	4 538	1 733	295	53	97.1	–
5414	Specialized design services	4	2 276	427	181	18	62.4	–
5416	Management, scientific, & technical consulting services	12	7 342	1 232	218	42	93.6	4.8
54161	Management consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	13	6 971	1 422	258	77	26.3	15.4
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5418903	Sign painting & lettering shop	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	8	3 056	1 216	200	73	–	–
541921	Photographic studios, portrait	8	3 056	1 216	200	73	–	–
	EL CENTRO, CA							
54	**Professional, scientific, & technical services**	**56**	**34 285**	**11 202**	**2 441**	**334**	**37.7**	**11.3**
541	Professional, scientific, & technical services	56	34 285	11 202	2 441	334	37.7	11.3
5411	Legal services	29	18 639	4 326	1 138	132	49.4	15.5
54111	Offices of lawyers	29	18 639	4 326	1 138	132	49.4	15.5
541110	Offices of lawyers	29	18 639	4 326	1 138	132	49.4	15.5
5411101	Offices of lawyers (except legal aid societies)	29	18 639	4 326	1 138	132	49.4	15.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 713	1 744	408	55	11.0	16.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 713	1 744	408	55	11.0	16.7
5413	Architectural, engineering, & related services	9	6 024	3 511	550	79	39.1	–
5418	Advertising & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EL CERRITO, CA							
54	**Professional, scientific, & technical services**	**47**	**15 019**	**5 355**	**1 085**	**225**	**58.9**	**13.7**
541	Professional, scientific, & technical services	47	15 019	5 355	1 085	225	58.9	13.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 411	1 186	260	58	61.8	16.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 411	1 186	260	58	61.8	16.7
541213	Tax return preparation services	3	1 090	421	63	10	D	–
5413	Architectural, engineering, & related services	12	3 000	1 369	300	34	91.2	–
5418	Advertising & related services	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	EL MONTE, CA							
54	**Professional, scientific, & technical services**	**81**	**38 278**	**10 435**	**2 121**	**293**	**50.1**	**12.5**
541	Professional, scientific, & technical services	81	38 278	10 435	2 121	293	50.1	12.5
5411	Legal services	22	4 645	1 133	281	56	62.4	27.4
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	5 016	1 970	400	62	46.0	19.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	5 016	1 970	400	62	46.0	19.7
541211	Offices of certified public accountants	13	4 471	1 856	376	54	39.5	22.1
5413	Architectural, engineering, & related services	13	8 773	3 791	822	71	62.3	2.1
5414	Specialized design services	7	1 614	241	48	15	96.5	3.3
5415	Computer systems design & related services	8	3 525	1 263	284	32	40.3	59.7
54151	Computer systems design & related services	8	3 525	1 263	284	32	40.3	59.7
5418	Advertising & related services	6	11 979	1 383	188	30	34.2	1.1
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	a	D	D
	EL PASO DE ROBLES (PASO ROBLES), CA							
54	**Professional, scientific, & technical services**	**50**	**12 684**	**4 419**	**932**	**165**	**62.4**	**22.8**
541	Professional, scientific, & technical services	50	12 684	4 419	932	165	62.4	22.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 349	769	183	57	93.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 349	769	183	57	93.7	–
5413	Architectural, engineering, & related services	8	3 507	1 911	386	49	74.9	–
5418	Advertising & related services	4	D	D	D	b	D	D
	EL SEGUNDO, CA							
54	**Professional, scientific, & technical services**	**155**	**1 009 414**	**440 182**	**105 768**	**6 559**	**3.2**	**5.3**
541	Professional, scientific, & technical services	155	1 009 414	440 182	105 768	6 559	3.2	5.3
5411	Legal services	17	9 347	2 272	442	41	42.1	–
54111	Offices of lawyers	17	9 347	2 272	442	41	42.1	–
541110	Offices of lawyers	17	9 347	2 272	442	41	42.1	–
5411101	Offices of lawyers (except legal aid societies)	17	9 347	2 272	442	41	42.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	44 344	16 037	3 999	316	5.1	10.5
54133	Engineering services	18	D	D	D	c	D	D
541330	Engineering services	18	D	D	D	c	D	D
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
5414	Specialized design services	6	10 944	2 791	777	72	40.5	–
54141	Interior design services	1	D	D	D	b	D	D
541410	Interior design services	1	D	D	D	b	D	D
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	b	D	D
5415	Computer systems design & related services	58	339 452	89 994	21 555	1 584	1.3	12.3
54151	Computer systems design & related services	58	339 452	89 994	21 555	1 584	1.3	12.3
541511	Custom computer programming services	19	D	D	D	f	D	D
541512	Computer systems design services	18	59 682	25 865	6 395	412	4.4	24.5
5415121	Computer systems integrators	11	40 633	15 024	3 704	234	–	36.0
5415122	Computer systems consultants (except systems integrators)	7	19 049	10 841	2 691	178	13.8	–
541513	Computer facilities management services	17	D	D	D	f	D	D
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	19	159 218	69 362	15 917	1 031	2.6	2.0
54161	Management consulting services	16	156 530	68 126	15 660	1 003	2.7	1.6
541611	Administrative management & general management consulting service	9	151 385	66 136	15 254	907	1.1	–
5417	Scientific research & development services	8	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	8	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	8	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	8	D	D	D	h	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EL SEGUNDO, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	15	72 673	27 504	6 818	465	3.6	3.6
54181	Advertising agencies	6	D	D	D	e	D	D
541810	Advertising agencies	6	D	D	D	e	D	D
54183	Media buying services	3	D	D	D	c	D	D
541830	Media buying services	3	D	D	D	c	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
	EMERYVILLE, CA							
54	**Professional, scientific, & technical services**	**133**	**269 344**	**96 306**	**21 167**	**1 667**	**11.8**	**9.3**
541	Professional, scientific, & technical services	133	269 344	96 306	21 167	1 667	11.8	9.3
5411	Legal services	19	19 729	9 287	1 806	128	11.1	4.6
54111	Offices of lawyers	19	19 729	9 287	1 806	128	11.1	4.6
541110	Offices of lawyers	19	19 729	9 287	1 806	128	11.1	4.6
5411101	Offices of lawyers (except legal aid societies)	19	19 729	9 287	1 806	128	11.1	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 049	864	190	35	90.5	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 049	864	190	35	90.5	9.5
5413	Architectural, engineering, & related services	33	61 456	27 807	6 446	534	21.8	7.4
54131	Architectural services	12	17 745	6 674	1 401	140	13.6	21.5
541310	Architectural services	12	17 745	6 674	1 401	140	13.6	21.5
54133	Engineering services	16	38 622	18 587	4 341	329	21.2	2.0
541330	Engineering services	16	38 622	18 587	4 341	329	21.2	2.0
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	8	11 002	3 908	726	57	11.7	–
54143	Graphic design services	8	11 002	3 908	726	57	11.7	–
541430	Graphic design services	8	11 002	3 908	726	57	11.7	–
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	b	D	D
5415	Computer systems design & related services	18	77 522	14 530	3 189	277	2.9	.6
54151	Computer systems design & related services	18	77 522	14 530	3 189	277	2.9	.6
541511	Custom computer programming services	9	D	D	D	b	D	D
541512	Computer systems design services	7	D	D	D	c	D	D
5415121	Computer systems integrators	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	21	45 761	21 173	4 602	294	2.9	17.8
54161	Management consulting services	9	D	D	D	b	D	D
541611	Administrative management & general management consulting service	4	D	D	D	b	D	D
541613	Marketing consulting services	3	D	D	D	b	D	D
54162	Environmental consulting services	9	20 015	10 124	2 382	180	3.4	2.1
541620	Environmental consulting services	9	20 015	10 124	2 382	180	3.4	2.1
5417	Scientific research & development services	5	D	D	D	b	D	D
5418	Advertising & related services	10	33 021	12 069	2 631	189	4.8	6.0
54182	Public relations agencies	4	D	D	D	b	D	D
541820	Public relations agencies	4	D	D	D	b	D	D
54184	Media representatives	2	D	D	D	b	D	D
541840	Media representatives	2	D	D	D	b	D	D
5418401	Radio & television advertising representatives	2	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	ENCINITAS, CA							
54	**Professional, scientific, & technical services**	**213**	**85 591**	**34 668**	**7 291**	**711**	**61.3**	**5.4**
541	Professional, scientific, & technical services	213	85 591	34 668	7 291	711	61.3	5.4
5411	Legal services	37	12 867	3 425	718	91	64.6	4.3
54111	Offices of lawyers	36	D	D	D	b	D	D
541110	Offices of lawyers	36	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	7 358	2 727	695	102	48.3	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	7 358	2 727	695	102	48.3	2.3
541211	Offices of certified public accountants	15	5 018	1 661	490	51	36.9	3.4
541219	Other accounting services	11	2 039	1 027	190	46	68.6	–
5413	Architectural, engineering, & related services	37	25 895	12 193	2 536	221	64.3	4.9
54133	Engineering services	22	22 246	10 833	2 231	178	63.7	4.5
541330	Engineering services	22	22 246	10 833	2 231	178	63.7	4.5
5414	Specialized design services	13	3 492	908	150	35	51.7	7.5
54143	Graphic design services	8	2 112	530	64	16	26.1	6.5
541430	Graphic design services	8	2 112	530	64	16	26.1	6.5
5415	Computer systems design & related services	26	12 032	6 802	1 517	106	56.4	.8
54151	Computer systems design & related services	26	12 032	6 802	1 517	106	56.4	.8
541511	Custom computer programming services	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	50	16 864	5 611	1 125	94	70.7	1.8
54161	Management consulting services	37	14 506	4 650	894	76	69.6	1.4
541612	Human resources & executive search consulting services	8	3 952	1 203	207	20	67.7	–
541613	Marketing consulting services	9	4 573	732	161	26	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ESCALON, CA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	ESCONDIDO, CA							
54	**Professional, scientific, & technical services**	**260**	**109 079**	**39 031**	**8 141**	**1 173**	**39.3**	**4.3**
541	Professional, scientific, & technical services	260	109 079	39 031	8 141	1 173	39.3	4.3
5411	Legal services	64	18 853	5 766	1 174	168	42.4	8.9
54111	Offices of lawyers	63	D	D	D	c	D	D
541110	Offices of lawyers	63	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	63	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	65	14 468	5 815	1 194	190	43.2	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	65	14 468	5 815	1 194	190	43.2	10.7
541211	Offices of certified public accountants	33	7 824	2 763	576	90	48.3	14.0
541213	Tax return preparation services	14	1 083	336	84	35	77.2	13.2
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	45	26 626	11 082	2 214	305	58.5	1.6
54133	Engineering services	31	22 228	9 636	1 963	247	57.5	–
541330	Engineering services	31	22 228	9 636	1 963	247	57.5	–
5415	Computer systems design & related services	19	10 643	4 075	982	82	20.4	4.8
54151	Computer systems design & related services	19	10 643	4 075	982	82	20.4	4.8
541512	Computer systems design services	8	4 701	1 758	414	44	28.3	1.7
5416	Management, scientific, & technical consulting services	28	14 930	5 445	1 167	120	34.5	.7
54161	Management consulting services	25	13 704	5 107	1 079	112	30.6	.8
541611	Administrative management & general management consulting service	16	6 459	1 678	370	51	54.7	1.6
541612	Human resources & executive search consulting services	4	5 449	2 890	605	54	6.6	–
5416123	Human resources & personnel management consulting	4	5 449	2 890	605	54	6.6	–
5418	Advertising & related services	15	16 275	4 219	852	198	25.6	1.8
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	15	4 094	1 249	234	74	23.7	2.6
541921	Photographic studios, portrait	12	2 579	759	165	51	21.7	4.2
	EUREKA, CA							
54	**Professional, scientific, & technical services**	**107**	**39 780**	**14 745**	**3 318**	**565**	**38.0**	**6.9**
541	Professional, scientific, & technical services	107	39 780	14 745	3 318	565	38.0	6.9
5411	Legal services	51	17 535	4 514	1 104	189	50.1	2.5
54111	Offices of lawyers	48	D	D	D	c	D	D
541110	Offices of lawyers	48	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	48	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	5 874	2 051	520	99	49.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	5 874	2 051	520	99	49.6	–
541211	Offices of certified public accountants	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	11 726	6 408	1 408	169	19.7	9.5
54133	Engineering services	13	10 520	5 915	1 286	148	18.3	6.4
541330	Engineering services	13	10 520	5 915	1 286	148	18.3	6.4
	EXETER, CA							
54	**Professional, scientific, & technical services**	**6**	**896**	**225**	**55**	**13**	**76.0**	**–**
541	Professional, scientific, & technical services	6	896	225	55	13	76.0	–
	FAIRFAX, CA							
54	**Professional, scientific, & technical services**	**19**	**6 327**	**1 663**	**355**	**40**	**50.6**	**36.3**
541	Professional, scientific, & technical services	19	6 327	1 663	355	40	50.6	36.3
	FAIRFIELD, CA							
54	**Professional, scientific, & technical services**	**111**	**41 889**	**15 583**	**3 574**	**520**	**39.3**	**10.2**
541	Professional, scientific, & technical services	111	41 889	15 583	3 574	520	39.3	10.2
5411	Legal services	41	14 259	4 318	1 178	155	64.2	4.5
54111	Offices of lawyers	39	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	3 934	1 399	363	83	52.0	16.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	3 934	1 399	363	83	52.0	16.1
5413	Architectural, engineering, & related services	19	12 059	4 739	935	145	20.2	24.6
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	FARMERSVILLE, CA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FILLMORE, CA							
54	**Professional, scientific, & technical services**	**4**	**525**	**152**	**41**	**11**	**60.8**	**16.8**
	FIREBAUGH, CA							
54	**Professional, scientific, & technical services**	**3**	**493**	**174**	**37**	**3**	**100.0**	**–**
	FOLSOM, CA							
54	**Professional, scientific, & technical services**	**78**	**39 661**	**16 217**	**3 502**	**329**	**29.1**	**5.0**
541	Professional, scientific, & technical services	78	39 661	16 217	3 502	329	29.1	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 775	771	178	35	83.2	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 775	771	178	35	83.2	5.8
5413	Architectural, engineering, & related services	10	6 357	2 339	192	55	34.8	1.4
5415	Computer systems design & related services	16	23 028	10 212	2 514	152	12.4	.6
54151	Computer systems design & related services	16	23 028	10 212	2 514	152	12.4	.6
541511	Custom computer programming services	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	15	4 711	1 668	382	43	49.3	27.0
	FONTANA, CA							
54	**Professional, scientific, & technical services**	**20**	**3 809**	**1 183**	**310**	**66**	**58.9**	**5.0**
541	Professional, scientific, & technical services	20	3 809	1 183	310	66	58.9	5.0
	FORT BRAGG, CA							
54	**Professional, scientific, & technical services**	**24**	**4 451**	**1 210**	**249**	**55**	**59.6**	**3.7**
541	Professional, scientific, & technical services	24	4 451	1 210	249	55	59.6	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	930	251	70	16	70.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	930	251	70	16	70.0	–
	FORTUNA, CA							
54	**Professional, scientific, & technical services**	**14**	**3 528**	**1 033**	**289**	**54**	**48.4**	**.9**
541	Professional, scientific, & technical services	14	3 528	1 033	289	54	48.4	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 276	687	197	31	46.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 276	687	197	31	46.0	–
	FOSTER CITY, CA							
54	**Professional, scientific, & technical services**	**148**	**349 216**	**142 425**	**29 644**	**1 858**	**9.0**	**4.6**
541	Professional, scientific, & technical services	148	349 216	142 425	29 644	1 858	9.0	4.6
5411	Legal services	7	4 608	853	203	26	66.5	–
54111	Offices of lawyers	7	4 608	853	203	26	66.5	–
541110	Offices of lawyers	7	4 608	853	203	26	66.5	–
5411101	Offices of lawyers (except legal aid societies)	7	4 608	853	203	26	66.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	8 420	3 514	670	96	57.9	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	8 420	3 514	670	96	57.9	3.1
541211	Offices of certified public accountants	12	3 784	1 434	285	45	74.6	–
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	26 505	10 736	2 340	214	13.5	1.3
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
54133	Engineering services	12	18 040	7 216	1 589	153	14.0	1.8
541330	Engineering services	12	18 040	7 216	1 589	153	14.0	1.8
5414	Specialized design services	3	2 338	443	71	12	D	–
54143	Graphic design services	3	2 338	443	71	12	D	–
541430	Graphic design services	3	2 338	443	71	12	D	–
5415	Computer systems design & related services	52	186 911	71 852	15 127	801	9.0	3.5
54151	Computer systems design & related services	52	186 911	71 852	15 127	801	9.0	3.5
541511	Custom computer programming services	24	D	D	D	e	D	D
541512	Computer systems design services	20	99 082	33 456	8 119	388	9.8	.9
5415121	Computer systems integrators	6	41 545	8 621	2 365	112	17.9	–
5415122	Computer systems consultants (except systems integrators)	14	57 537	24 835	5 754	276	4.0	1.5
5416	Management, scientific, & technical consulting services	25	12 944	5 481	951	103	19.4	29.2
54161	Management consulting services	21	11 549	4 919	794	93	20.6	32.8
541611	Administrative management & general management consulting service	9	5 808	2 255	344	28	26.9	29.0
541612	Human resources & executive search consulting services	7	3 930	1 860	257	47	8.4	53.5
5417	Scientific research & development services	9	95 010	46 160	9 519	561	–	5.4
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	f	D	D
5417102	Research & development in the life sciences	6	D	D	D	f	D	D
5418	Advertising & related services	5	2 588	1 102	185	18	–	–
5419	Other professional, scientific, & technical services	6	9 892	2 284	578	27	2.7	–
54199	All other professional, scientific, & technical services	3	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FOUNTAIN VALLEY, CA							
54	**Professional, scientific, & technical services**	**164**	**191 520**	**55 476**	**15 049**	**1 350**	**14.4**	**8.3**
541	Professional, scientific, & technical services	164	191 520	55 476	15 049	1 350	14.4	8.3
5411	Legal services	29	9 941	2 650	624	92	46.2	18.6
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	D	D	D	f	D	D
541211	Offices of certified public accountants	17	D	D	D	f	D	D
541213	Tax return preparation services	7	D	D	D	a	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	34	28 170	11 226	3 194	202	39.9	2.8
54133	Engineering services	23	22 923	9 740	2 988	174	28.4	1.8
541330	Engineering services	23	22 923	9 740	2 988	174	28.4	1.8
54137	Surveying & mapping (except geophysical) services	4	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	a	D	D
5414	Specialized design services	11	D	D	D	b	D	D
54143	Graphic design services	6	5 268	1 253	286	49	13.4	4.5
541430	Graphic design services	6	5 268	1 253	286	49	13.4	4.5
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	b	D	D
5415	Computer systems design & related services	31	23 799	9 886	3 728	147	14.9	34.7
54151	Computer systems design & related services	31	23 799	9 886	3 728	147	14.9	34.7
541512	Computer systems design services	14	20 036	8 517	3 383	107	5.5	40.1
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	D	D	D	b	D	D
54161	Management consulting services	12	5 378	1 884	346	45	54.3	45.7
5418	Advertising & related services	6	D	D	D	b	D	D
	FOWLER, CA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	FREMONT, CA							
54	**Professional, scientific, & technical services**	**497**	**512 009**	**226 001**	**51 529**	**4 632**	**23.5**	**24.7**
541	Professional, scientific, & technical services	497	512 009	226 001	51 529	4 632	23.5	24.7
5411	Legal services	39	15 752	6 228	1 424	172	40.7	1.0
54111	Offices of lawyers	33	12 991	5 145	1 161	142	48.0	.9
541110	Offices of lawyers	33	12 991	5 145	1 161	142	48.0	.9
5411101	Offices of lawyers (except legal aid societies)	33	12 991	5 145	1 161	142	48.0	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	64	15 545	5 597	1 236	195	43.1	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	64	15 545	5 597	1 236	195	43.1	2.7
541211	Offices of certified public accountants	27	10 527	3 873	866	121	42.2	.4
541213	Tax return preparation services	16	1 828	346	88	26	62.5	4.8
541219	Other accounting services	21	3 190	1 378	282	48	34.9	9.3
5413	Architectural, engineering, & related services	93	105 019	44 282	9 605	770	33.7	5.3
54131	Architectural services	12	4 970	1 535	369	46	74.9	–
541310	Architectural services	12	4 970	1 535	369	46	74.9	–
54133	Engineering services	65	81 187	33 335	6 885	574	37.9	6.8
541330	Engineering services	65	81 187	33 335	6 885	574	37.9	6.8
54138	Testing laboratories	11	17 844	9 017	2 256	136	5.0	.2
541380	Testing laboratories	11	17 844	9 017	2 256	136	5.0	.2
5414	Specialized design services	11	3 479	1 403	283	39	44.4	10.4
54143	Graphic design services	7	2 115	533	135	26	66.0	1.0
541430	Graphic design services	7	2 115	533	135	26	66.0	1.0
5415	Computer systems design & related services	202	275 336	122 457	28 512	2 465	20.0	32.3
54151	Computer systems design & related services	202	275 336	122 457	28 512	2 465	20.0	32.3
541511	Custom computer programming services	100	153 085	88 905	18 958	1 584	10.6	19.9
541512	Computer systems design services	84	114 010	29 830	8 873	816	27.5	51.1
5415121	Computer systems integrators	24	76 764	12 094	5 338	588	18.0	72.0
5415122	Computer systems consultants (except systems integrators)	60	37 246	17 736	3 535	228	47.2	8.0
541519	Other computer related services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	46	30 662	11 791	3 269	494	32.1	25.0
54161	Management consulting services	36	22 697	8 200	2 579	423	33.7	30.2
541612	Human resources & executive search consulting services	8	7 732	3 844	1 336	253	24.4	75.6
5416122	Executive placement services	6	D	D	D	c	D	D
54169	Other scientific & technical consulting services	6	5 512	2 462	460	44	31.4	14.5
541690	Other scientific & technical consulting services	6	5 512	2 462	460	44	31.4	14.5
5417	Scientific research & development services	15	52 829	31 043	6 548	403	3.1	43.3
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	14	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	8	D	D	D	c	D	D
5417102	Research & development in the life sciences	6	29 941	20 603	4 419	267	–	58.3
5418	Advertising & related services	15	5 936	1 792	352	50	42.7	6.6
54189	Other services related to advertising	7	3 742	768	179	32	15.6	7.7
541890	Other services related to advertising	7	3 742	768	179	32	15.6	7.7
5419	Other professional, scientific, & technical services	12	7 451	1 408	300	44	18.0	1.3
54192	Photographic services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FRESNO, CA							
54	**Professional, scientific, & technical services**	**913**	**504 961**	**205 398**	**45 026**	**10 110**	**34.4**	**6.9**
541	Professional, scientific, & technical services	913	504 961	205 398	45 026	10 110	34.4	6.9
5411	Legal services	348	201 042	83 205	18 032	1 880	25.1	4.9
54111	Offices of lawyers	340	D	D	D	g	D	D
541110	Offices of lawyers	340	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	340	D	D	D	g	D	D
54119	Other legal services	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	213	88 185	36 677	7 836	1 301	40.2	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	213	88 185	36 677	7 836	1 301	40.2	6.7
541211	Offices of certified public accountants	132	63 043	27 405	5 721	711	36.9	4.4
541213	Tax return preparation services	16	4 187	1 463	502	217	24.6	5.0
541219	Other accounting services	59	D	D	D	c	D	D
5413	Architectural, engineering, & related services	118	77 240	34 705	7 631	962	36.7	10.1
54131	Architectural services	34	16 674	6 686	1 487	170	43.6	2.1
541310	Architectural services	34	16 674	6 686	1 487	170	43.6	2.1
54133	Engineering services	65	46 389	21 694	4 761	562	40.0	15.9
541330	Engineering services	65	46 389	21 694	4 761	562	40.0	15.9
54138	Testing laboratories	9	12 862	5 837	1 275	195	12.6	–
541380	Testing laboratories	9	12 862	5 837	1 275	195	12.6	–
5414	Specialized design services	21	7 616	1 574	294	54	56.8	–
54141	Interior design services	9	D	D	D	a	D	D
541410	Interior design services	9	D	D	D	a	D	D
54143	Graphic design services	11	D	D	D	b	D	D
541430	Graphic design services	11	D	D	D	b	D	D
5415	Computer systems design & related services	44	35 808	14 621	3 232	360	33.3	5.4
54151	Computer systems design & related services	44	35 808	14 621	3 232	360	33.3	5.4
541511	Custom computer programming services	23	13 638	5 951	1 424	184	42.7	1.6
541512	Computer systems design services	18	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	9	10 706	2 967	625	95	28.3	13.8
5416	Management, scientific, & technical consulting services	70	51 594	15 281	3 378	697	63.2	11.5
54161	Management consulting services	48	45 027	12 863	2 730	628	63.8	12.8
541611	Administrative management & general management consulting service	23	32 676	7 185	1 529	457	71.9	15.1
541612	Human resources & executive search consulting services	10	5 817	3 414	802	125	28.5	.9
5416122	Executive placement services	5	D	D	D	c	D	D
54169	Other scientific & technical consulting services	14	D	D	D	b	D	D
541690	Other scientific & technical consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	51	30 691	13 814	3 409	4 480	20.7	7.9
54181	Advertising agencies	26	11 059	4 498	1 060	144	31.8	4.6
541810	Advertising agencies	26	11 059	4 498	1 060	144	31.8	4.6
54189	Other services related to advertising	13	16 411	8 668	2 164	4 294	12.0	1.8
541890	Other services related to advertising	13	16 411	8 668	2 164	4 294	12.0	1.8
5418909	All other advertising	4	D	D	D	h	D	D
5419	Other professional, scientific, & technical services	41	D	D	D	e	D	D
54192	Photographic services	31	6 820	2 134	440	136	30.0	4.9
541921	Photographic studios, portrait	30	D	D	D	c	D	D
	FULLERTON, CA							
54	**Professional, scientific, & technical services**	**260**	**427 256**	**120 013**	**28 576**	**2 543**	**11.8**	**4.6**
541	Professional, scientific, & technical services	260	427 256	120 013	28 576	2 543	11.8	4.6
5411	Legal services	70	21 004	5 169	1 175	149	58.4	4.3
54111	Offices of lawyers	69	D	D	D	c	D	D
541110	Offices of lawyers	69	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	69	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	12 889	4 549	1 002	188	43.6	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	12 889	4 549	1 002	188	43.6	4.6
541211	Offices of certified public accountants	24	10 125	3 338	715	106	43.1	4.1
541213	Tax return preparation services	10	933	262	72	27	77.9	2.8
541219	Other accounting services	10	1 831	949	215	55	28.5	7.8
5413	Architectural, engineering, & related services	48	53 829	24 460	5 718	389	24.5	1.0
54133	Engineering services	32	39 381	20 004	4 656	272	27.9	.3
541330	Engineering services	32	39 381	20 004	4 656	272	27.9	.3
54138	Testing laboratories	6	12 635	3 700	895	88	6.2	–
541380	Testing laboratories	6	12 635	3 700	895	88	6.2	–
5414	Specialized design services	11	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	25	D	D	D	f	D	D
54151	Computer systems design & related services	25	D	D	D	f	D	D
541512	Computer systems design services	8	D	D	D	f	D	D
5415121	Computer systems integrators	2	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	33	D	D	D	b	D	D
54161	Management consulting services	24	D	D	D	b	D	D
5417	Scientific research & development services	5	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	e	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FULLERTON, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	18	29 761	11 845	2 572	399	9.3	12.4
54186	Direct mail advertising	2	D	D	D	e	D	D
541860	Direct mail advertising	2	D	D	D	e	D	D
54189	Other services related to advertising	4	3 294	1 071	300	16	9.2	–
541890	Other services related to advertising	4	3 294	1 071	300	16	9.2	–
	GALT, CA							
54	**Professional, scientific, & technical services**	**5**	**217**	**89**	**35**	**10**	**64.1**	**35.9**
	GARDENA, CA							
54	**Professional, scientific, & technical services**	**54**	**20 119**	**6 867**	**1 307**	**227**	**67.6**	**17.1**
541	Professional, scientific, & technical services	54	20 119	6 867	1 307	227	67.6	17.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	4 101	1 296	284	46	59.9	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	4 101	1 296	284	46	59.9	3.5
541211	Offices of certified public accountants	12	3 643	1 175	265	41	55.9	2.9
5413	Architectural, engineering, & related services	10	5 772	2 385	315	55	95.5	4.5
5418	Advertising & related services	4	2 820	879	209	40	55.3	31.0
	GARDEN GROVE, CA							
54	**Professional, scientific, & technical services**	**184**	**95 184**	**29 231**	**7 790**	**1 228**	**27.7**	**13.7**
541	Professional, scientific, & technical services	184	95 184	29 231	7 790	1 228	27.7	13.7
5411	Legal services	33	7 440	1 724	421	85	47.9	22.8
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	14 204	7 305	2 357	496	24.2	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	14 204	7 305	2 357	496	24.2	4.1
541213	Tax return preparation services	7	3 100	1 282	549	265	10.4	–
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	20 233	6 532	1 788	155	25.6	3.2
54133	Engineering services	19	16 900	4 816	1 122	100	26.3	3.8
541330	Engineering services	19	16 900	4 816	1 122	100	26.3	3.8
5414	Specialized design services	14	17 347	4 122	937	146	10.2	1.0
54143	Graphic design services	8	11 538	2 217	429	78	8.2	.9
541430	Graphic design services	8	11 538	2 217	429	78	8.2	.9
5414301	Graphic design services (except commercial art & medical artists)	8	11 538	2 217	429	78	8.2	.9
5415	Computer systems design & related services	20	7 126	1 944	414	67	58.8	27.7
54151	Computer systems design & related services	20	7 126	1 944	414	67	58.8	27.7
5416	Management, scientific, & technical consulting services	16	6 860	1 541	380	48	15.8	19.5
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	15	15 834	4 175	952	131	25.6	40.8
54189	Other services related to advertising	4	3 753	656	123	37	79.3	20.7
541890	Other services related to advertising	4	3 753	656	123	37	79.3	20.7
5419	Other professional, scientific, & technical services	15	5 304	1 668	491	84	41.6	3.1
	GILROY, CA							
54	**Professional, scientific, & technical services**	**46**	**18 125**	**8 387**	**1 786**	**221**	**43.7**	**15.0**
541	Professional, scientific, & technical services	46	18 125	8 387	1 786	221	43.7	15.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 102	961	214	40	73.3	17.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 102	961	214	40	73.3	17.9
5413	Architectural, engineering, & related services	7	8 717	5 733	1 188	116	39.1	–
5418	Advertising & related services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GLENDALE, CA							
54	**Professional, scientific, & technical services**	**585**	**469 789**	**186 590**	**42 617**	**4 637**	**26.5**	**11.7**
541	Professional, scientific, & technical services	585	469 789	186 590	42 617	4 637	26.5	11.7
5411	Legal services	184	131 577	48 796	11 638	1 150	25.1	12.5
54111	Offices of lawyers	174	118 105	43 748	10 337	976	26.7	13.4
541110	Offices of lawyers	174	118 105	43 748	10 337	976	26.7	13.4
5411101	Offices of lawyers (except legal aid societies)	174	118 105	43 748	10 337	976	26.7	13.4
54119	Other legal services	10	13 472	5 048	1 301	174	10.8	5.0
541191	Title abstract & settlement offices	4	11 343	4 554	1 185	146	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	122	37 420	15 140	3 355	454	45.3	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	122	37 420	15 140	3 355	454	45.3	5.9
541211	Offices of certified public accountants	72	26 759	10 574	2 376	277	45.3	2.4
541213	Tax return preparation services	10	2 349	953	160	33	46.3	2.6
541219	Other accounting services	36	6 723	2 724	585	129	39.2	22.1
5413	Architectural, engineering, & related services	79	81 473	34 201	6 660	671	24.0	3.9
54131	Architectural services	21	29 382	10 417	1 754	229	9.4	.5
541310	Architectural services	21	29 382	10 417	1 754	229	9.4	.5
54133	Engineering services	51	44 206	19 986	4 108	366	37.5	5.7
541330	Engineering services	51	44 206	19 986	4 108	366	37.5	5.7
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
5414	Specialized design services	42	29 008	9 289	1 754	300	34.0	18.2
54141	Interior design services	5	D	D	D	c	D	D
541410	Interior design services	5	D	D	D	c	D	D
54143	Graphic design services	36	24 932	8 032	1 584	181	37.5	9.4
541430	Graphic design services	36	24 932	8 032	1 584	181	37.5	9.4
5414301	Graphic design services (except commercial art & medical artists)	34	D	D	D	c	D	D
5415	Computer systems design & related services	53	67 903	32 477	7 232	516	36.1	2.3
54151	Computer systems design & related services	53	67 903	32 477	7 232	516	36.1	2.3
541511	Custom computer programming services	22	D	D	D	c	D	D
541512	Computer systems design services	24	42 614	18 198	4 389	283	32.5	3.7
5415122	Computer systems consultants (except systems integrators)	18	34 485	15 919	3 971	228	37.7	.9
5416	Management, scientific, & technical consulting services	52	77 076	29 657	7 949	632	16.9	18.7
54161	Management consulting services	42	70 112	28 793	7 766	602	8.7	20.5
541611	Administrative management & general management consulting service	22	22 904	12 521	2 784	257	10.6	.2
541612	Human resources & executive search consulting services	8	36 595	13 735	4 425	294	.9	28.4
5416122	Executive placement services	2	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	5	D	D	D	c	D	D
541613	Marketing consulting services	9	9 473	2 097	481	41	22.9	41.5
54169	Other scientific & technical consulting services	6	3 832	433	82	14	100.0	–
541690	Other scientific & technical consulting services	6	3 832	433	82	14	100.0	–
5418	Advertising & related services	21	10 467	5 606	1 297	219	37.6	–
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	25	30 820	10 096	2 350	658	2.2	35.6
54191	Marketing research & public opinion polling	3	D	D	D	e	D	D
541910	Marketing research & public opinion polling	3	D	D	D	e	D	D
54192	Photographic services	16	12 676	3 647	859	185	5.3	4.6
541921	Photographic studios, portrait	11	9 321	2 792	663	166	3.8	4.8
541922	Commercial photography	5	3 355	855	196	19	9.4	4.1
	GLENDORA, CA							
54	**Professional, scientific, & technical services**	**77**	**44 766**	**12 778**	**3 017**	**329**	**25.7**	**19.8**
541	Professional, scientific, & technical services	77	44 766	12 778	3 017	329	25.7	19.8
5411	Legal services	11	3 717	1 170	290	41	22.2	9.5
54111	Offices of lawyers	11	3 717	1 170	290	41	22.2	9.5
541110	Offices of lawyers	11	3 717	1 170	290	41	22.2	9.5
5411101	Offices of lawyers (except legal aid societies)	11	3 717	1 170	290	41	22.2	9.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	2 916	1 275	316	55	81.9	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	2 916	1 275	316	55	81.9	5.0
5413	Architectural, engineering, & related services	14	21 213	4 910	1 129	107	17.4	–
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	13 115	4 435	1 052	83	16.9	62.9
54161	Management consulting services	15	D	D	D	b	D	D
541611	Administrative management & general management consulting service	8	8 608	3 662	870	53	5.9	64.3
5418	Advertising & related services	2	D	D	D	a	D	D
	GONZALES, CA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GRAND TERRACE, CA							
54	**Professional, scientific, & technical services**	**7**	**1 604**	**712**	**161**	**36**	**44.8**	**32.7**
541	Professional, scientific, & technical services	7	1 604	712	161	36	44.8	32.7
	GRASS VALLEY, CA							
54	**Professional, scientific, & technical services**	**52**	**16 116**	**5 878**	**1 284**	**240**	**41.9**	**5.7**
541	Professional, scientific, & technical services	52	16 116	5 878	1 284	240	41.9	5.7
5411	Legal services	13	6 171	2 546	575	76	29.5	.7
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	3 889	1 362	339	75	43.1	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	3 889	1 362	339	75	43.1	1.4
5413	Architectural, engineering, & related services	9	2 274	1 030	230	41	65.2	34.8
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	GREENFIELD, CA							
54	**Professional, scientific, & technical services**	**3**	**491**	**93**	**31**	**11**	**84.1**	**15.9**
	GRIDLEY, CA							
54	**Professional, scientific, & technical services**	**5**	**1 164**	**408**	**123**	**21**	**88.4**	**5.1**
541	Professional, scientific, & technical services	5	1 164	408	123	21	88.4	5.1
	GROVER BEACH, CA *							
54	**Professional, scientific, & technical services**	**17**	**2 898**	**899**	**209**	**43**	**59.0**	**.4**
541	Professional, scientific, & technical services	17	2 898	899	209	43	59.0	.4
	GUSTINE, CA							
54	**Professional, scientific, & technical services**	**4**	**392**	**90**	**29**	**10**	**34.4**	**47.7**
	HALF MOON BAY, CA							
54	**Professional, scientific, & technical services**	**52**	**20 132**	**7 091**	**1 320**	**128**	**52.8**	**10.5**
541	Professional, scientific, & technical services	52	20 132	7 091	1 320	128	52.8	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 047	830	249	16	75.7	23.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 047	830	249	16	75.7	23.3
5413	Architectural, engineering, & related services	7	2 071	854	183	19	56.6	–
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	14	4 653	1 843	133	16	49.6	29.5
54151	Computer systems design & related services	14	4 653	1 843	133	16	49.6	29.5
5416	Management, scientific, & technical consulting services	9	6 052	2 505	524	48	32.9	1.9
54161	Management consulting services	8	D	D	D	b	D	D
	HANFORD, CA							
54	**Professional, scientific, & technical services**	**55**	**21 268**	**6 985**	**1 611**	**274**	**45.9**	**2.5**
541	Professional, scientific, & technical services	55	21 268	6 985	1 611	274	45.9	2.5
5411	Legal services	21	8 923	2 881	643	94	26.9	5.7
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	4 154	1 383	390	84	70.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	4 154	1 383	390	84	70.0	–
5413	Architectural, engineering, & related services	9	4 674	1 868	399	52	73.2	–
	HAWAIIAN GARDENS, CA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HAWTHORNE, CA							
54	**Professional, scientific, & technical services**	**33**	**19 069**	**10 293**	**1 904**	**241**	**15.9**	**24.9**
541	Professional, scientific, & technical services	33	19 069	10 293	1 904	241	15.9	24.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 078	331	70	35	32.3	65.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 078	331	70	35	32.3	65.9
5413	Architectural, engineering, & related services	6	8 464	5 760	997	68	2.4	37.4
54133	Engineering services	5	D	D	D	b	D	D
541330	Engineering services	5	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	b	D	D
	HAYWARD, CA							
54	**Professional, scientific, & technical services**	**215**	**164 683**	**64 621**	**14 299**	**1 525**	**27.2**	**12.9**
541	Professional, scientific, & technical services	215	164 683	64 621	14 299	1 525	27.2	12.9
5411	Legal services	64	22 575	7 185	1 623	215	27.9	2.9
54111	Offices of lawyers	60	D	D	D	c	D	D
541110	Offices of lawyers	60	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	60	D	D	D	c	D	D
54119	Other legal services	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	10 788	3 649	781	131	56.0	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	10 788	3 649	781	131	56.0	3.0
541211	Offices of certified public accountants	19	8 358	2 636	554	89	53.2	1.5
541219	Other accounting services	11	1 775	890	190	29	62.3	11.2
5413	Architectural, engineering, & related services	38	45 127	18 874	3 980	385	30.0	24.0
54133	Engineering services	20	22 142	8 103	1 864	155	20.5	45.2
541330	Engineering services	20	22 142	8 103	1 864	155	20.5	45.2
54138	Testing laboratories	9	21 069	10 066	2 012	211	35.3	4.0
541380	Testing laboratories	9	21 069	10 066	2 012	211	35.3	4.0
5415	Computer systems design & related services	26	26 082	8 187	1 711	114	44.1	11.0
54151	Computer systems design & related services	26	26 082	8 187	1 711	114	44.1	11.0
541511	Custom computer programming services	14	21 316	6 255	1 343	74	51.4	8.7
5416	Management, scientific, & technical consulting services	15	12 111	5 075	1 254	122	12.2	5.9
54161	Management consulting services	10	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5417	Scientific research & development services	6	20 300	10 269	2 337	142	1.6	20.5
54171	R&D in the physical, engineering, & life sciences	6	20 300	10 269	2 337	142	1.6	20.5
541710	R&D in the physical, engineering, & life sciences	6	20 300	10 269	2 337	142	1.6	20.5
5417102	Research & development in the life sciences	3	D	D	D	c	D	D
5418	Advertising & related services	14	19 660	9 232	2 200	304	19.2	.8
54186	Direct mail advertising	3	17 221	8 231	2 009	249	D	–
541860	Direct mail advertising	3	17 221	8 231	2 009	249	D	–
5419	Other professional, scientific, & technical services	12	7 557	2 075	394	107	21.3	17.7
54192	Photographic services	8	4 260	950	176	59	37.8	–
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	HEALDSBURG, CA							
54	**Professional, scientific, & technical services**	**48**	**31 002**	**6 648**	**1 415**	**149**	**27.3**	**1.2**
541	Professional, scientific, & technical services	48	31 002	6 648	1 415	149	27.3	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 436	704	188	34	70.6	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 436	704	188	34	70.6	6.9
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5414	Specialized design services	5	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	a	D	D
	HEMET, CA							
54	**Professional, scientific, & technical services**	**72**	**19 770**	**6 960**	**1 488**	**270**	**46.8**	**16.2**
541	Professional, scientific, & technical services	72	19 770	6 960	1 488	270	46.8	16.2
5411	Legal services	27	7 482	2 203	475	81	68.2	11.6
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	4 971	1 687	419	102	42.6	19.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	4 971	1 687	419	102	42.6	19.2
5413	Architectural, engineering, & related services	9	3 799	1 566	369	58	20.4	21.8
	HERCULES, CA							
54	**Professional, scientific, & technical services**	**13**	**2 085**	**1 089**	**183**	**19**	**52.9**	**2.4**
541	Professional, scientific, & technical services	13	2 085	1 089	183	19	52.9	2.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HERMOSA BEACH, CA							
54	**Professional, scientific, & technical services**	**66**	**32 314**	**9 457**	**1 955**	**219**	**61.0**	**6.2**
541	Professional, scientific, & technical services	66	32 314	9 457	1 955	219	61.0	6.2
5411	Legal services	12	4 103	1 335	286	42	62.5	8.9
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 234	632	92	22	68.6	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 234	632	92	22	68.6	7.1
5413	Architectural, engineering, & related services	8	1 781	844	163	16	76.1	–
5415	Computer systems design & related services	13	5 632	2 563	540	37	41.3	–
54151	Computer systems design & related services	13	5 632	2 563	540	37	41.3	–
5416	Management, scientific, & technical consulting services	11	6 615	1 753	354	30	53.7	14.5
54161	Management consulting services	11	6 615	1 753	354	30	53.7	14.5
541613	Marketing consulting services	4	D	D	D	a	D	D
5418	Advertising & related services	10	10 250	1 885	448	68	80.3	2.8
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	HESPERIA, CA							
54	**Professional, scientific, & technical services**	**35**	**10 213**	**2 072**	**638**	**115**	**62.0**	**17.1**
541	Professional, scientific, & technical services	35	10 213	2 072	638	115	62.0	17.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	992	206	59	24	84.7	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	992	206	59	24	84.7	6.8
5413	Architectural, engineering, & related services	8	2 776	753	198	37	39.8	60.2
5416	Management, scientific, & technical consulting services	5	4 041	569	259	29	62.8	–
	HIGHLAND, CA							
54	**Professional, scientific, & technical services**	**11**	**1 665**	**511**	**119**	**33**	**74.0**	**15.3**
541	Professional, scientific, & technical services	11	1 665	511	119	33	74.0	15.3
	HILLSBOROUGH, CA							
54	**Professional, scientific, & technical services**	**23**	**4 284**	**1 681**	**291**	**25**	**69.5**	**1.8**
541	Professional, scientific, & technical services	23	4 284	1 681	291	25	69.5	1.8
	HOLLISTER, CA							
54	**Professional, scientific, & technical services**	**41**	**12 104**	**4 693**	**963**	**133**	**28.9**	**19.8**
541	Professional, scientific, & technical services	41	12 104	4 693	963	133	28.9	19.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	HOLTVILLE, CA							
54	**Professional, scientific, & technical services**	**4**	**509**	**177**	**45**	**11**	**15.5**	**38.1**
	HUGHSON, CA							
54	**Professional, scientific, & technical services**	**3**	**374**	**126**	**24**	**4**	**D**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HUNTINGTON BEACH, CA							
54	**Professional, scientific, & technical services**	**460**	**258 898**	**100 838**	**22 490**	**2 632**	**42.9**	**9.0**
541	Professional, scientific, & technical services	460	258 898	100 838	22 490	2 632	42.9	9.0
5411	Legal services	80	32 223	11 566	2 027	250	33.0	3.5
54111	Offices of lawyers	78	D	D	D	c	D	D
541110	Offices of lawyers	78	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	78	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	85	24 027	8 727	2 002	362	58.0	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	85	24 027	8 727	2 002	362	58.0	6.2
541211	Offices of certified public accountants	42	13 380	4 559	1 067	140	55.7	8.0
541213	Tax return preparation services	17	D	D	D	b	D	D
541219	Other accounting services	25	7 924	3 436	756	187	58.4	–
5413	Architectural, engineering, & related services	82	68 966	27 919	6 213	647	51.0	2.7
54131	Architectural services	11	5 776	1 865	411	67	71.4	3.3
541310	Architectural services	11	5 776	1 865	411	67	71.4	3.3
54133	Engineering services	59	48 279	18 095	3 850	384	48.8	3.5
541330	Engineering services	59	48 279	18 095	3 850	384	48.8	3.5
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
54135	Building inspection services	4	1 782	411	82	15	9.0	–
541350	Building inspection services	4	1 782	411	82	15	9.0	–
54137	Surveying & mapping (except geophysical) services	4	4 943	2 275	443	46	75.4	–
541370	Surveying & mapping (except geophysical) services	4	4 943	2 275	443	46	75.4	–
5414	Specialized design services	26	12 177	3 587	708	98	18.2	11.4
54143	Graphic design services	16	8 633	2 135	400	60	23.8	11.0
541430	Graphic design services	16	8 633	2 135	400	60	23.8	11.0
5414301	Graphic design services (except commercial art & medical artists)	14	D	D	D	b	D	D
5415	Computer systems design & related services	71	50 457	23 963	6 142	464	26.9	19.5
54151	Computer systems design & related services	71	50 457	23 963	6 142	464	26.9	19.5
541511	Custom computer programming services	33	25 070	14 924	3 620	316	16.3	26.3
541512	Computer systems design services	33	21 518	7 388	1 276	113	40.1	15.1
5415122	Computer systems consultants (except systems integrators)	28	17 060	5 915	1 079	96	38.3	5.2
541519	Other computer related services	5	3 869	1 651	1 246	35	21.3	–
5416	Management, scientific, & technical consulting services	68	36 007	12 471	2 388	469	55.7	13.2
54161	Management consulting services	47	20 370	6 742	1 242	194	52.8	11.7
541613	Marketing consulting services	14	6 594	1 312	434	73	72.7	23.5
54162	Environmental consulting services	14	12 977	5 175	1 029	209	57.4	18.4
541620	Environmental consulting services	14	12 977	5 175	1 029	209	57.4	18.4
5417	Scientific research & development services	7	13 332	6 296	1 636	112	17.4	7.7
5418	Advertising & related services	24	13 993	4 125	881	132	62.8	10.1
54189	Other services related to advertising	7	5 407	1 457	326	57	77.3	.3
541890	Other services related to advertising	7	5 407	1 457	326	57	77.3	.3
5419	Other professional, scientific, & technical services	17	7 716	2 184	493	98	58.0	5.2
54192	Photographic services	11	4 593	712	131	27	75.5	1.0
541921	Photographic studios, portrait	9	D	D	D	b	D	D
541922	Commercial photography	2	D	D	D	a	D	D
	HUNTINGTON PARK, CA							
54	**Professional, scientific, & technical services**	**18**	**7 993**	**2 610**	**533**	**92**	**30.3**	**7.5**
541	Professional, scientific, & technical services	18	7 993	2 610	533	92	30.3	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 930	574	164	25	12.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 930	574	164	25	12.7	–
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	IMPERIAL, CA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	IMPERIAL BEACH, CA							
54	**Professional, scientific, & technical services**	**7**	**1 066**	**263**	**47**	**17**	**85.9**	**–**
541	Professional, scientific, & technical services	7	1 066	263	47	17	85.9	–
	INDIAN WELLS, CA							
54	**Professional, scientific, & technical services**	**23**	**10 737**	**3 741**	**556**	**52**	**38.4**	**11.0**
541	Professional, scientific, & technical services	23	10 737	3 741	556	52	38.4	11.0
5411	Legal services	11	5 989	2 035	269	27	42.3	1.5
54111	Offices of lawyers	11	5 989	2 035	269	27	42.3	1.5
541110	Offices of lawyers	11	5 989	2 035	269	27	42.3	1.5
5411101	Offices of lawyers (except legal aid societies)	11	5 989	2 035	269	27	42.3	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	INDIO, CA							
54	**Professional, scientific, & technical services**	**34**	**10 640**	**2 475**	**498**	**85**	**18.7**	**4.6**
541	Professional, scientific, & technical services	34	10 640	2 475	498	85	18.7	4.6
5411	Legal services	14	3 976	1 161	199	29	11.7	12.2
54111	Offices of lawyers	14	3 976	1 161	199	29	11.7	12.2
541110	Offices of lawyers	14	3 976	1 161	199	29	11.7	12.2
5411101	Offices of lawyers (except legal aid societies)	14	3 976	1 161	199	29	11.7	12.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 877	933	237	39	43.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 877	933	237	39	43.2	–
5414	Specialized design services	1	D	D	D	a	D	D
54141	Interior design services	1	D	D	D	a	D	D
541410	Interior design services	1	D	D	D	a	D	D
	INDUSTRY, CA *							
54	**Professional, scientific, & technical services**	**71**	**63 833**	**24 131**	**5 596**	**690**	**41.3**	**5.0**
541	Professional, scientific, & technical services	71	63 833	24 131	5 596	690	41.3	5.0
5411	Legal services	9	3 256	778	147	33	82.2	–
54111	Offices of lawyers	9	3 256	778	147	33	82.2	–
541110	Offices of lawyers	9	3 256	778	147	33	82.2	–
5411101	Offices of lawyers (except legal aid societies)	9	3 256	778	147	33	82.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	10 413	2 890	634	102	51.7	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	10 413	2 890	634	102	51.7	3.4
541211	Offices of certified public accountants	20	D	D	D	b	D	D
541219	Other accounting services	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	16	33 749	14 565	3 318	352	42.9	–
54133	Engineering services	13	31 111	13 929	3 154	334	45.4	–
541330	Engineering services	13	31 111	13 929	3 154	334	45.4	–
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	6	6 187	2 170	488	61	7.3	24.4
54151	Computer systems design & related services	6	6 187	2 170	488	61	7.3	24.4
5416	Management, scientific, & technical consulting services	9	3 996	944	208	22	58.9	31.1
5418	Advertising & related services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
	INGLEWOOD, CA							
54	**Professional, scientific, & technical services**	**51**	**161 778**	**40 131**	**9 271**	**576**	**4.2**	**2.0**
541	Professional, scientific, & technical services	51	161 778	40 131	9 271	576	4.2	2.0
5411	Legal services	19	D	D	D	b	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	3	D	D	D	e	D	D
54151	Computer systems design & related services	3	D	D	D	e	D	D
541519	Other computer related services	1	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	8	D	D	D	b	D	D
54161	Management consulting services	8	D	D	D	b	D	D
	IONE, CA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	IRVINE, CA							
54	**Professional, scientific, & technical services**	**1 419**	**2 874 440**	**1 057 029**	**248 068**	**18 430**	**11.8**	**6.2**
541	Professional, scientific, & technical services	1 419	2 874 440	1 057 029	248 068	18 430	11.8	6.2
5411	Legal services	349	428 962	163 743	36 519	2 594	13.7	5.7
54111	Offices of lawyers	347	D	D	D	h	D	D
541110	Offices of lawyers	347	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	347	D	D	D	h	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	149	136 746	51 650	11 888	1 193	16.7	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	149	136 746	51 650	11 888	1 193	16.7	6.0
541211	Offices of certified public accountants	113	105 601	36 678	8 483	845	19.6	2.2
541213	Tax return preparation services	8	2 036	751	168	33	31.8	68.2
541219	Other accounting services	24	D	D	D	c	D	D
5413	Architectural, engineering, & related services	268	1 058 050	437 078	102 878	7 065	8.4	3.3
54131	Architectural services	68	119 847	46 680	9 321	803	13.1	2.6
541310	Architectural services	68	119 847	46 680	9 321	803	13.1	2.6
54133	Engineering services	180	921 237	381 608	91 761	6 043	7.8	3.4
541330	Engineering services	180	921 237	381 608	91 761	6 043	7.8	3.4
54137	Surveying & mapping (except geophysical) services	7	4 806	2 558	534	49	–	1.4
541370	Surveying & mapping (except geophysical) services	7	4 806	2 558	534	49	–	1.4
54138	Testing laboratories	8	11 077	5 921	1 221	155	4.4	–
541380	Testing laboratories	8	11 077	5 921	1 221	155	4.4	–
5414	Specialized design services	52	42 040	10 959	2 428	294	20.2	4.0
54141	Interior design services	18	18 997	4 220	960	123	18.4	7.0
541410	Interior design services	18	18 997	4 220	960	123	18.4	7.0
54143	Graphic design services	28	20 496	6 044	1 287	152	19.3	1.6
541430	Graphic design services	28	20 496	6 044	1 287	152	19.3	1.6
5414301	Graphic design services (except commercial art & medical artists)	25	D	D	D	c	D	D
5415	Computer systems design & related services	236	667 926	182 782	45 766	2 760	11.7	3.5
54151	Computer systems design & related services	236	667 926	182 782	45 766	2 760	11.7	3.5
541511	Custom computer programming services	115	201 924	101 809	21 015	1 545	21.5	4.9
541512	Computer systems design services	101	435 767	66 622	15 699	1 108	6.3	3.0
5415121	Computer systems integrators	48	364 719	41 270	10 014	711	4.5	1.1
5415122	Computer systems consultants (except systems integrators)	53	71 048	25 352	5 685	397	15.5	12.8
541519	Other computer related services	16	15 715	3 893	838	69	16.8	1.6
5416	Management, scientific, & technical consulting services	180	199 596	73 325	17 740	1 320	17.4	13.4
54161	Management consulting services	141	144 997	56 465	13 350	1 017	15.9	13.7
541611	Administrative management & general management consulting service	58	74 799	34 243	8 711	598	10.9	1.6
541612	Human resources & executive search consulting services	43	34 056	13 382	2 713	244	21.1	35.3
5416122	Executive placement services	22	16 165	6 261	1 074	85	24.6	34.7
5416123	Human resources & personnel management consulting	18	14 999	5 722	1 344	144	19.0	42.8
541613	Marketing consulting services	37	D	D	D	c	D	D
541618	Other management consulting services	3	D	D	D	a	D	D
54162	Environmental consulting services	19	39 451	12 301	3 278	216	10.4	5.7
541620	Environmental consulting services	19	39 451	12 301	3 278	216	10.4	5.7
54169	Other scientific & technical consulting services	20	15 148	4 559	1 112	87	50.2	30.4
541690	Other scientific & technical consulting services	20	15 148	4 559	1 112	87	50.2	30.4
5417	Scientific research & development services	39	147 282	54 357	12 620	937	9.7	15.0
54171	R&D in the physical, engineering, & life sciences	39	147 282	54 357	12 620	937	9.7	15.0
541710	R&D in the physical, engineering, & life sciences	39	147 282	54 357	12 620	937	9.7	15.0
5417101	R&D in the physical & engineering sciences	22	47 110	17 046	3 804	258	12.7	23.1
5417102	Research & development in the life sciences	17	100 172	37 311	8 816	679	8.3	11.2
5418	Advertising & related services	100	157 386	69 248	15 371	1 760	18.2	12.4
54181	Advertising agencies	51	70 465	29 409	6 163	545	28.6	.4
541810	Advertising agencies	51	70 465	29 409	6 163	545	28.6	.4
54182	Public relations agencies	18	14 782	6 552	1 264	308	38.7	18.6
541820	Public relations agencies	18	14 782	6 552	1 264	308	38.7	18.6
54185	Display advertising	4	D	D	D	c	D	D
541850	Display advertising	4	D	D	D	c	D	D
54186	Direct mail advertising	9	23 325	6 321	1 434	173	3.0	7.9
541860	Direct mail advertising	9	23 325	6 321	1 434	173	3.0	7.9
54189	Other services related to advertising	10	16 170	15 191	4 267	245	6.1	4.9
541890	Other services related to advertising	10	16 170	15 191	4 267	245	6.1	4.9
5418902	Advertising specialties goods distributor	4	10 072	4 907	1 093	63	.2	7.9
5419	Other professional, scientific, & technical services	46	36 452	13 887	2 858	507	13.8	46.0
54191	Marketing research & public opinion polling	14	9 673	3 644	734	185	21.2	38.2
541910	Marketing research & public opinion polling	14	9 673	3 644	734	185	21.2	38.2
54192	Photographic services	19	7 164	3 075	660	106	34.2	–
541921	Photographic studios, portrait	7	1 410	785	125	50	23.7	–
541922	Commercial photography	12	5 754	2 290	535	56	36.8	–
54199	All other professional, scientific, & technical services	9	18 748	6 993	1 419	209	–	69.8
541990	All other professional, scientific, & technical services	9	18 748	6 993	1 419	209	–	69.8
	JACKSON, CA							
54	**Professional, scientific, & technical services**	**23**	**4 355**	**1 518**	**392**	**62**	**60.2**	**21.5**
541	Professional, scientific, & technical services	23	4 355	1 518	392	62	60.2	21.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KERMAN, CA							
54	**Professional, scientific, & technical services**	**5**	**1 125**	**566**	**107**	**14**	**37.0**	**9.2**
541	Professional, scientific, & technical services	5	1 125	566	107	14	37.0	9.2
	KING CITY, CA							
54	**Professional, scientific, & technical services**	**4**	**729**	**415**	**117**	**19**	**60.5**	**–**
	KINGSBURG, CA							
54	**Professional, scientific, & technical services**	**8**	**3 155**	**1 109**	**291**	**42**	**16.2**	**–**
541	Professional, scientific, & technical services	8	3 155	1 109	291	42	16.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	LA CANADA FLINTRIDGE, CA							
54	**Professional, scientific, & technical services**	**66**	**20 156**	**7 182**	**1 308**	**159**	**53.9**	**14.2**
541	Professional, scientific, & technical services	66	20 156	7 182	1 308	159	53.9	14.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 341	791	139	25	59.9	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 341	791	139	25	59.9	3.8
5413	Architectural, engineering, & related services	9	2 041	866	166	18	76.0	2.0
5414	Specialized design services	7	2 560	740	155	18	48.2	–
5416	Management, scientific, & technical consulting services	11	4 650	1 702	352	57	48.0	24.9
54161	Management consulting services	8	3 687	1 237	274	52	59.0	31.4
5418	Advertising & related services	6	3 492	1 409	195	9	33.7	34.2
	LAFAYETTE, CA							
54	**Professional, scientific, & technical services**	**200**	**131 091**	**63 711**	**13 149**	**1 242**	**23.9**	**10.2**
541	Professional, scientific, & technical services	200	131 091	63 711	13 149	1 242	23.9	10.2
5411	Legal services	37	14 871	6 009	1 218	114	28.6	11.1
54111	Offices of lawyers	35	D	D	D	c	D	D
541110	Offices of lawyers	35	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	8 719	3 929	832	95	28.6	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	8 719	3 929	832	95	28.6	3.4
541211	Offices of certified public accountants	17	D	D	D	b	D	D
541219	Other accounting services	4	2 025	1 478	312	22	26.0	–
5413	Architectural, engineering, & related services	39	18 233	8 606	1 514	159	43.2	14.7
54133	Engineering services	30	14 007	6 377	1 281	127	47.6	19.1
541330	Engineering services	30	14 007	6 377	1 281	127	47.6	19.1
5414	Specialized design services	7	1 962	179	38	10	78.4	4.8
5415	Computer systems design & related services	35	41 764	23 163	4 796	330	13.9	9.0
54151	Computer systems design & related services	35	41 764	23 163	4 796	330	13.9	9.0
541511	Custom computer programming services	15	32 022	18 435	4 127	271	4.0	2.9
541512	Computer systems design services	17	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	11	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	44	37 425	18 033	4 042	472	16.3	9.9
54161	Management consulting services	26	10 198	4 583	821	130	38.2	10.7
54162	Environmental consulting services	9	13 876	3 622	802	78	11.9	3.2
541620	Environmental consulting services	9	13 876	3 622	802	78	11.9	3.2
54169	Other scientific & technical consulting services	9	13 351	9 828	2 419	264	4.1	16.3
541690	Other scientific & technical consulting services	9	13 351	9 828	2 419	264	4.1	16.3
5418	Advertising & related services	9	5 794	3 097	520	42	38.9	6.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAGUNA BEACH, CA							
54	**Professional, scientific, & technical services**	**149**	**62 031**	**21 095**	**4 289**	**490**	**52.3**	**5.6**
541	Professional, scientific, & technical services	149	62 031	21 095	4 289	490	52.3	5.6
5411	Legal services	24	8 378	3 559	351	37	47.5	12.0
54111	Offices of lawyers	24	8 378	3 559	351	37	47.5	12.0
541110	Offices of lawyers	24	8 378	3 559	351	37	47.5	12.0
5411101	Offices of lawyers (except legal aid societies)	24	8 378	3 559	351	37	47.5	12.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	4 550	2 281	440	46	67.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	4 550	2 281	440	46	67.8	–
5413	Architectural, engineering, & related services	42	19 983	6 332	1 534	178	49.7	10.0
54131	Architectural services	18	11 318	3 189	722	106	38.8	2.4
541310	Architectural services	18	11 318	3 189	722	106	38.8	2.4
54133	Engineering services	22	D	D	D	b	D	D
541330	Engineering services	22	D	D	D	b	D	D
5414	Specialized design services	9	6 464	958	207	24	53.4	–
54141	Interior design services	6	5 282	842	169	17	42.9	–
541410	Interior design services	6	5 282	842	169	17	42.9	–
5415	Computer systems design & related services	14	9 827	3 416	761	64	35.1	2.4
54151	Computer systems design & related services	14	9 827	3 416	761	64	35.1	2.4
5416	Management, scientific, & technical consulting services	21	5 830	1 992	420	31	73.6	–
54161	Management consulting services	19	D	D	D	b	D	D
5418	Advertising & related services	11	4 435	1 942	410	73	80.3	–
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
	LAGUNA HILLS, CA							
54	**Professional, scientific, & technical services**	**294**	**181 482**	**67 912**	**15 147**	**1 787**	**35.7**	**6.1**
541	Professional, scientific, & technical services	294	181 482	67 912	15 147	1 787	35.7	6.1
5411	Legal services	74	24 758	8 719	1 848	190	39.0	3.9
54111	Offices of lawyers	72	D	D	D	c	D	D
541110	Offices of lawyers	72	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	72	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	b	D	D
541199	All other legal services	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	62	15 634	6 083	1 376	298	47.0	11.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	62	15 634	6 083	1 376	298	47.0	11.0
541211	Offices of certified public accountants	36	9 891	3 582	814	125	50.6	2.4
541213	Tax return preparation services	9	1 652	306	93	43	66.6	7.2
541219	Other accounting services	17	4 091	2 195	469	130	30.4	33.2
5413	Architectural, engineering, & related services	47	33 073	13 830	2 965	340	64.0	3.3
54133	Engineering services	39	29 088	12 898	2 791	318	60.9	2.8
541330	Engineering services	39	29 088	12 898	2 791	318	60.9	2.8
5415	Computer systems design & related services	42	44 685	13 904	2 858	228	11.7	4.2
54151	Computer systems design & related services	42	44 685	13 904	2 858	228	11.7	4.2
541512	Computer systems design services	16	22 004	6 876	1 408	110	16.0	.1
5415121	Computer systems integrators	6	17 747	5 220	1 050	87	5.5	.1
541519	Other computer related services	8	14 213	3 750	869	60	4.1	6.2
5416	Management, scientific, & technical consulting services	36	43 580	18 034	4 279	525	16.7	8.4
54161	Management consulting services	29	39 182	16 122	3 840	475	17.6	2.4
541611	Administrative management & general management consulting service	10	28 328	11 947	2 935	384	1.7	.5
541612	Human resources & executive search consulting services	12	4 179	2 155	475	49	70.2	2.6
541613	Marketing consulting services	6	D	D	D	b	D	D
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	15	8 808	4 611	1 026	99	82.3	–
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	6 230	1 340	347	73	87.1	–
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	2	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAGUNA NIGUEL, CA							
54	**Professional, scientific, & technical services**	**170**	**68 551**	**28 968**	**6 419**	**575**	**43.0**	**7.2**
541	Professional, scientific, & technical services	170	68 551	28 968	6 419	575	43.0	7.2
5411	Legal services	33	16 731	8 350	1 981	91	37.0	3.9
54111	Offices of lawyers	33	16 731	8 350	1 981	91	37.0	3.9
541110	Offices of lawyers	33	16 731	8 350	1 981	91	37.0	3.9
5411101	Offices of lawyers (except legal aid societies)	33	16 731	8 350	1 981	91	37.0	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	4 502	1 168	218	54	90.4	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	4 502	1 168	218	54	90.4	6.4
541219	Other accounting services	12	2 202	514	96	27	87.6	12.4
5413	Architectural, engineering, & related services	22	25 953	12 740	3 019	298	15.4	3.7
54133	Engineering services	16	23 662	11 564	2 899	284	13.1	4.0
541330	Engineering services	16	23 662	11 564	2 899	284	13.1	4.0
5414	Specialized design services	9	3 236	315	65	11	94.2	5.8
54141	Interior design services	6	2 948	245	50	10	100.0	–
541410	Interior design services	6	2 948	245	50	10	100.0	–
5415	Computer systems design & related services	20	4 120	1 976	287	24	64.9	20.5
54151	Computer systems design & related services	20	4 120	1 976	287	24	64.9	20.5
5416	Management, scientific, & technical consulting services	40	9 391	3 183	484	54	73.1	11.9
54161	Management consulting services	33	7 856	2 886	443	50	69.5	12.5
5418	Advertising & related services	13	2 772	960	308	27	45.3	31.2
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
	LA HABRA, CA							
54	**Professional, scientific, & technical services**	**58**	**22 899**	**8 834**	**1 826**	**233**	**38.0**	**4.7**
541	Professional, scientific, & technical services	58	22 899	8 834	1 826	233	38.0	4.7
5411	Legal services	9	4 190	1 492	279	32	13.1	5.4
54111	Offices of lawyers	9	4 190	1 492	279	32	13.1	5.4
541110	Offices of lawyers	9	4 190	1 492	279	32	13.1	5.4
5411101	Offices of lawyers (except legal aid societies)	9	4 190	1 492	279	32	13.1	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 553	1 398	332	56	58.5	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 553	1 398	332	56	58.5	5.0
5413	Architectural, engineering, & related services	9	8 181	3 950	694	71	28.0	2.2
54134	Drafting services	2	D	D	D	a	D	D
541340	Drafting services	2	D	D	D	a	D	D
5414	Specialized design services	3	D	D	D	b	D	D
	LA HABRA HEIGHTS, CA							
54	**Professional, scientific, & technical services**	**9**	**2 842**	**865**	**144**	**10**	**60.6**	**11.5**
541	Professional, scientific, & technical services	9	2 842	865	144	10	60.6	11.5
	LAKE ELSINORE, CA							
54	**Professional, scientific, & technical services**	**17**	**3 046**	**1 074**	**223**	**40**	**80.3**	**11.1**
541	Professional, scientific, & technical services	17	3 046	1 074	223	40	80.3	11.1
5413	Architectural, engineering, & related services	7	1 722	750	163	27	65.2	19.6
	LAKE FOREST, CA							
54	**Professional, scientific, & technical services**	**141**	**78 722**	**26 310**	**6 114**	**644**	**38.8**	**5.3**
541	Professional, scientific, & technical services	141	78 722	26 310	6 114	644	38.8	5.3
5411	Legal services	20	8 994	2 859	773	97	81.0	.7
54111	Offices of lawyers	20	8 994	2 859	773	97	81.0	.7
541110	Offices of lawyers	20	8 994	2 859	773	97	81.0	.7
5411101	Offices of lawyers (except legal aid societies)	20	8 994	2 859	773	97	81.0	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	6 173	1 958	403	77	78.7	17.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	6 173	1 958	403	77	78.7	17.3
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	16 196	7 850	1 819	122	17.0	13.1
54133	Engineering services	13	14 666	7 209	1 683	105	16.2	13.8
541330	Engineering services	13	14 666	7 209	1 683	105	16.2	13.8
5414	Specialized design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	36	25 496	6 565	1 462	177	35.8	2.2
54151	Computer systems design & related services	36	25 496	6 565	1 462	177	35.8	2.2
541511	Custom computer programming services	19	8 559	3 474	850	81	69.3	3.1
541512	Computer systems design services	12	16 042	2 654	563	91	16.3	–
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	13 507	5 603	1 278	105	12.9	.8
54161	Management consulting services	7	D	D	D	b	D	D
541612	Human resources & executive search consulting services	4	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	11	4 650	704	184	37	65.7	4.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAKEPORT, CA							
54	**Professional, scientific, & technical services**	**27**	**6 050**	**2 043**	**495**	**88**	**40.7**	**9.1**
541	Professional, scientific, & technical services	27	6 050	2 043	495	88	40.7	9.1
5411	Legal services	10	2 830	980	248	43	37.1	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 616	623	159	25	34.8	14.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 616	623	159	25	34.8	14.3
	LAKEWOOD, CA							
54	**Professional, scientific, & technical services**	**57**	**44 379**	**14 991**	**3 308**	**702**	**14.8**	**13.2**
541	Professional, scientific, & technical services	57	44 379	14 991	3 308	702	14.8	13.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	8 007	3 068	796	320	5.0	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	8 007	3 068	796	320	5.0	6.6
541213	Tax return preparation services	4	D	D	D	e	D	D
5413	Architectural, engineering, & related services	6	3 798	1 542	410	56	3.2	9.7
5414	Specialized design services	1	D	D	D	b	D	D
54142	Industrial design services	1	D	D	D	b	D	D
541420	Industrial design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	9	6 026	1 971	434	148	15.1	81.6
54151	Computer systems design & related services	9	6 026	1 971	434	148	15.1	81.6
541512	Computer systems design services	7	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	13	13 606	4 111	757	83	34.5	.3
54161	Management consulting services	11	D	D	D	b	D	D
541611	Administrative management & general management consulting service	5	10 082	2 374	472	54	19.2	–
	LA MESA, CA							
54	**Professional, scientific, & technical services**	**163**	**46 275**	**14 948**	**3 063**	**536**	**68.2**	**7.2**
541	Professional, scientific, & technical services	163	46 275	14 948	3 063	536	68.2	7.2
5411	Legal services	42	12 229	3 198	596	107	77.2	4.6
54111	Offices of lawyers	42	12 229	3 198	596	107	77.2	4.6
541110	Offices of lawyers	42	12 229	3 198	596	107	77.2	4.6
5411101	Offices of lawyers (except legal aid societies)	42	12 229	3 198	596	107	77.2	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	62	11 706	3 876	885	169	70.9	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	62	11 706	3 876	885	169	70.9	11.5
541211	Offices of certified public accountants	33	7 006	2 378	489	77	74.5	9.3
541213	Tax return preparation services	13	D	D	D	b	D	D
541219	Other accounting services	15	3 068	1 048	262	55	59.6	11.1
5413	Architectural, engineering, & related services	17	5 409	2 557	506	54	70.6	2.0
5415	Computer systems design & related services	12	3 766	1 061	222	31	54.4	7.2
54151	Computer systems design & related services	12	3 766	1 061	222	31	54.4	7.2
5416	Management, scientific, & technical consulting services	15	6 300	2 155	397	87	93.3	6.7
5418	Advertising & related services	4	4 775	1 683	358	44	18.6	–
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	LA MIRADA, CA							
54	**Professional, scientific, & technical services**	**52**	**56 557**	**10 211**	**2 012**	**256**	**33.3**	**6.0**
541	Professional, scientific, & technical services	52	56 557	10 211	2 012	256	33.3	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 034	373	88	16	95.0	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 034	373	88	16	95.0	5.0
5413	Architectural, engineering, & related services	13	10 500	3 542	861	88	35.7	22.1
5418	Advertising & related services	6	16 049	1 838	283	37	58.3	1.2
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54191	Marketing research & public opinion polling	1	D	D	D	b	D	D
541910	Marketing research & public opinion polling	1	D	D	D	b	D	D
	LANCASTER, CA							
54	**Professional, scientific, & technical services**	**87**	**42 171**	**16 479**	**3 309**	**438**	**45.8**	**4.4**
541	Professional, scientific, & technical services	87	42 171	16 479	3 309	438	45.8	4.4
5411	Legal services	34	13 675	3 967	880	151	59.4	3.1
54111	Offices of lawyers	33	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	3 647	1 464	343	52	54.5	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	3 647	1 464	343	52	54.5	6.5
5413	Architectural, engineering, & related services	17	14 534	9 020	1 594	158	27.8	7.4
54133	Engineering services	11	13 870	8 795	1 544	146	26.0	7.8
541330	Engineering services	11	13 870	8 795	1 544	146	26.0	7.8
5418	Advertising & related services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LA PALMA, CA							
54	**Professional, scientific, & technical services**	**22**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	22	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	f	D	D
541214	Payroll services	1	D	D	D	f	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
54133	Engineering services	3	D	D	D	b	D	D
541330	Engineering services	3	D	D	D	b	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
	LA PUENTE, CA							
54	**Professional, scientific, & technical services**	**10**	**7 998**	**2 823**	**412**	**66**	**7.4**	**92.6**
541	Professional, scientific, & technical services	10	7 998	2 823	412	66	7.4	92.6
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
	LA QUINTA, CA							
54	**Professional, scientific, & technical services**	**21**	**7 194**	**2 526**	**559**	**56**	**45.8**	**34.6**
541	Professional, scientific, & technical services	21	7 194	2 526	559	56	45.8	34.6
5413	Architectural, engineering, & related services	5	1 655	382	102	14	72.7	–
5416	Management, scientific, & technical consulting services	6	3 123	1 043	130	8	44.6	55.4
54161	Management consulting services	5	D	D	D	a	D	D
	LARKSPUR, CA							
54	**Professional, scientific, & technical services**	**91**	**120 157**	**46 447**	**9 589**	**701**	**13.4**	**2.8**
541	Professional, scientific, & technical services	91	120 157	46 447	9 589	701	13.4	2.8
5411	Legal services	22	11 286	3 722	789	73	37.0	2.0
54111	Offices of lawyers	22	11 286	3 722	789	73	37.0	2.0
541110	Offices of lawyers	22	11 286	3 722	789	73	37.0	2.0
5411101	Offices of lawyers (except legal aid societies)	22	11 286	3 722	789	73	37.0	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	5 143	2 521	564	51	42.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	5 143	2 521	564	51	42.4	–
541211	Offices of certified public accountants	12	4 806	2 426	543	45	40.0	–
5413	Architectural, engineering, & related services	6	D	D	D	a	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	18	50 021	28 337	5 831	373	3.8	3.3
54151	Computer systems design & related services	18	50 021	28 337	5 831	373	3.8	3.3
541511	Custom computer programming services	11	D	D	D	c	D	D
541512	Computer systems design services	7	D	D	D	c	D	D
5415121	Computer systems integrators	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	25	47 845	9 818	1 935	150	9.3	3.0
54161	Management consulting services	18	43 171	7 461	1 570	128	8.4	3.3
541611	Administrative management & general management consulting service	10	38 780	6 045	1 248	103	3.8	–
541612	Human resources & executive search consulting services	5	D	D	D	a	D	D
5416122	Executive placement services	5	D	D	D	a	D	D
5418	Advertising & related services	3	2 397	1 116	260	30	D	–
	LATHROP, CA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D
	LA VERNE, CA							
54	**Professional, scientific, & technical services**	**42**	**36 177**	**10 182**	**2 207**	**339**	**51.7**	**29.5**
541	Professional, scientific, & technical services	42	36 177	10 182	2 207	339	51.7	29.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	6 943	2 610	536	70	29.7	14.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	6 943	2 610	536	70	29.7	14.6
541211	Offices of certified public accountants	5	5 176	2 115	420	44	5.7	19.6
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	16 650	3 482	736	131	56.5	38.3
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	5	4 260	1 010	241	55	26.9	71.8
54199	All other professional, scientific, & technical services	2	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAWNDALE, CA							
54	**Professional, scientific, & technical services**	**25**	**11 404**	**4 787**	**998**	**184**	**37.8**	**15.6**
541	Professional, scientific, & technical services	25	11 404	4 787	998	184	37.8	15.6
5413	Architectural, engineering, & related services	5	2 225	1 335	230	28	4.8	24.0
5418	Advertising & related services	1	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
	LEMON GROVE, CA							
54	**Professional, scientific, & technical services**	**17**	**9 557**	**3 546**	**785**	**122**	**67.5**	**19.7**
541	Professional, scientific, & technical services	17	9 557	3 546	785	122	67.5	19.7
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5418	Advertising & related services	4	4 157	1 724	399	63	53.2	45.4
	LEMOORE, CA							
54	**Professional, scientific, & technical services**	**8**	**1 707**	**507**	**113**	**40**	**36.2**	**46.1**
541	Professional, scientific, & technical services	8	1 707	507	113	40	36.2	46.1
	LINCOLN, CA							
54	**Professional, scientific, & technical services**	**9**	**5 829**	**2 148**	**483**	**62**	**17.8**	**–**
541	Professional, scientific, & technical services	9	5 829	2 148	483	62	17.8	–
5413	Architectural, engineering, & related services	3	1 610	627	107	16	D	–
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
54161	Management consulting services	1	D	D	D	b	D	D
	LINDSAY, CA							
54	**Professional, scientific, & technical services**	**6**	**1 879**	**422**	**117**	**23**	**61.0**	**10.5**
541	Professional, scientific, & technical services	6	1 879	422	117	23	61.0	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	LIVE OAK, CA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	LIVERMORE, CA							
54	**Professional, scientific, & technical services**	**120**	**200 736**	**84 689**	**19 941**	**1 591**	**10.6**	**4.5**
541	Professional, scientific, & technical services	120	200 736	84 689	19 941	1 591	10.6	4.5
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	30	30 318	13 509	3 277	225	22.7	23.1
54133	Engineering services	27	28 622	12 652	3 129	211	22.6	24.5
541330	Engineering services	27	28 622	12 652	3 129	211	22.6	24.5
5415	Computer systems design & related services	30	8 511	4 489	836	94	28.9	11.2
54151	Computer systems design & related services	30	8 511	4 489	836	94	28.9	11.2
5416	Management, scientific, & technical consulting services	14	D	D	D	b	D	D
5417	Scientific research & development services	5	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	g	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	LIVINGSTON, CA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LODI, CA							
54	**Professional, scientific, & technical services**	**86**	**24 062**	**11 098**	**3 257**	**440**	**46.2**	**13.5**
541	Professional, scientific, & technical services	86	24 062	11 098	3 257	440	46.2	13.5
5411	Legal services	22	6 374	1 851	340	60	40.4	21.0
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	4 458	1 370	285	69	78.5	10.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	4 458	1 370	285	69	78.5	10.9
541211	Offices of certified public accountants	17	3 610	1 252	266	60	73.5	13.4
5413	Architectural, engineering, & related services	14	3 813	1 411	303	61	79.5	20.5
5416	Management, scientific, & technical consulting services	7	6 011	5 177	2 012	187	13.9	2.9
54161	Management consulting services	5	D	D	D	c	D	D
541611	Administrative management & general management consulting service	5	D	D	D	c	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
	LOMA LINDA, CA							
54	**Professional, scientific, & technical services**	**15**	**6 146**	**2 310**	**535**	**83**	**58.3**	**–**
541	Professional, scientific, & technical services	15	6 146	2 310	535	83	58.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 367	971	239	46	33.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 367	971	239	46	33.4	–
	LOMITA, CA							
54	**Professional, scientific, & technical services**	**30**	**8 713**	**2 969**	**669**	**109**	**72.3**	**5.8**
541	Professional, scientific, & technical services	30	8 713	2 969	669	109	72.3	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 387	1 269	268	47	41.2	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 387	1 269	268	47	41.2	9.5
5413	Architectural, engineering, & related services	7	2 547	879	175	23	87.3	–
	LOMPOC, CA							
54	**Professional, scientific, & technical services**	**26**	**8 076**	**3 274**	**730**	**108**	**39.5**	**26.8**
541	Professional, scientific, & technical services	26	8 076	3 274	730	108	39.5	26.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	928	402	98	22	41.5	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	928	402	98	22	41.5	1.8
5413	Architectural, engineering, & related services	7	4 226	1 737	354	43	45.5	38.7
	LONG BEACH, CA							
54	**Professional, scientific, & technical services**	**740**	**788 195**	**308 419**	**70 793**	**8 083**	**19.7**	**10.8**
541	Professional, scientific, & technical services	740	788 195	308 419	70 793	8 083	19.7	10.8
5411	Legal services	250	191 853	75 621	17 065	1 499	28.2	3.9
54111	Offices of lawyers	246	D	D	D	g	D	D
541110	Offices of lawyers	246	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	246	D	D	D	g	D	D
54119	Other legal services	4	D	D	D	b	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	132	128 991	72 874	16 244	3 369	15.0	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	132	128 991	72 874	16 244	3 369	15.0	2.1
541211	Offices of certified public accountants	69	64 619	24 547	5 024	537	13.2	2.5
541213	Tax return preparation services	23	2 784	650	176	92	75.6	7.7
541214	Payroll services	6	D	D	D	h	D	D
541219	Other accounting services	34	D	D	D	c	D	D
5413	Architectural, engineering, & related services	91	158 048	53 980	12 852	1 166	21.8	4.1
54131	Architectural services	25	23 755	10 359	2 596	193	20.7	5.8
541310	Architectural services	25	23 755	10 359	2 596	193	20.7	5.8
54133	Engineering services	56	118 497	35 508	8 429	754	22.3	3.8
541330	Engineering services	56	118 497	35 508	8 429	754	22.3	3.8
54138	Testing laboratories	5	13 184	7 398	1 649	197	12.0	3.9
541380	Testing laboratories	5	13 184	7 398	1 649	197	12.0	3.9
5414	Specialized design services	40	59 527	8 525	2 469	247	12.8	1.2
54141	Interior design services	16	9 748	3 211	796	81	21.2	3.5
541410	Interior design services	16	9 748	3 211	796	81	21.2	3.5
54143	Graphic design services	21	49 419	5 190	1 640	159	11.1	.2
541430	Graphic design services	21	49 419	5 190	1 640	159	11.1	.2
5414301	Graphic design services (except commercial art & medical artists)	19	D	D	D	c	D	D
5415	Computer systems design & related services	81	135 519	55 943	11 810	907	8.7	25.0
54151	Computer systems design & related services	81	135 519	55 943	11 810	907	8.7	25.0
541511	Custom computer programming services	28	39 063	20 976	4 142	313	7.8	13.2
541512	Computer systems design services	38	49 953	16 315	3 549	245	14.6	4.2
5415121	Computer systems integrators	11	26 668	8 673	1 956	127	7.0	2.6
5415122	Computer systems consultants (except systems integrators)	27	23 285	7 642	1 593	118	23.3	6.0
541519	Other computer related services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LONG BEACH, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	80	69 158	29 240	7 735	536	21.2	43.2
54161	Management consulting services	64	58 744	24 424	6 822	457	21.4	47.3
541611	Administrative management & general management consulting service	30	45 083	20 202	6 038	335	11.0	58.0
541612	Human resources & executive search consulting services	13	7 211	2 337	299	31	55.5	4.8
5416123	Human resources & personnel management consulting	10	4 826	1 653	252	26	63.7	7.2
54162	Environmental consulting services	8	6 460	3 567	745	54	14.6	14.2
541620	Environmental consulting services	8	6 460	3 567	745	54	14.6	14.2
54169	Other scientific & technical consulting services	8	3 954	1 249	168	25	28.7	30.2
541690	Other scientific & technical consulting services	8	3 954	1 249	168	25	28.7	30.2
5418	Advertising & related services	43	35 028	8 978	1 882	248	27.6	2.6
54182	Public relations agencies	12	8 202	2 661	548	72	27.4	–
541820	Public relations agencies	12	8 202	2 661	548	72	27.4	–
54189	Other services related to advertising	9	7 460	1 486	334	43	31.8	–
541890	Other services related to advertising	9	7 460	1 486	334	43	31.8	–
5419	Other professional, scientific, & technical services	16	6 440	1 423	338	98	49.8	.5
54192	Photographic services	9	D	D	D	b	D	D
	LOOMIS, CA							
54	**Professional, scientific, & technical services**	**10**	**2 147**	**469**	**93**	**22**	**85.9**	**14.1**
541	Professional, scientific, & technical services	10	2 147	469	93	22	85.9	14.1
	LOS ALAMITOS, CA							
54	**Professional, scientific, & technical services**	**116**	**73 051**	**24 140**	**5 687**	**664**	**53.8**	**3.3**
541	Professional, scientific, & technical services	116	73 051	24 140	5 687	664	53.8	3.3
5411	Legal services	20	2 919	652	134	28	78.3	9.2
54111	Offices of lawyers	20	2 919	652	134	28	78.3	9.2
541110	Offices of lawyers	20	2 919	652	134	28	78.3	9.2
5411101	Offices of lawyers (except legal aid societies)	20	2 919	652	134	28	78.3	9.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	10 790	3 499	862	158	70.6	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	10 790	3 499	862	158	70.6	.9
541211	Offices of certified public accountants	26	D	D	D	b	D	D
541219	Other accounting services	9	1 906	396	79	20	84.5	–
5413	Architectural, engineering, & related services	11	15 622	4 762	978	124	94.5	–
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
5414	Specialized design services	4	6 152	1 407	603	35	14.5	–
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	14	19 271	7 038	1 672	127	21.5	3.8
54151	Computer systems design & related services	14	19 271	7 038	1 672	127	21.5	3.8
541511	Custom computer programming services	4	7 868	3 810	931	73	–	.5
541512	Computer systems design services	10	11 403	3 228	741	54	36.4	6.0
5415122	Computer systems consultants (except systems integrators)	5	5 372	2 019	390	28	70.5	–
5416	Management, scientific, & technical consulting services	14	9 056	2 711	586	72	56.4	11.9
54161	Management consulting services	8	5 477	1 622	391	43	37.0	19.7
5418	Advertising & related services	5	2 961	1 906	363	30	27.9	1.0
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54192	Photographic services	3	1 962	496	110	41	–	12.1
541921	Photographic studios, portrait	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOS ALTOS, CA							
54	**Professional, scientific, & technical services**	**213**	**137 190**	**53 615**	**9 738**	**903**	**33.6**	**17.4**
541	Professional, scientific, & technical services	213	137 190	53 615	9 738	903	33.6	17.4
5411	Legal services	15	11 508	4 165	653	55	35.9	36.8
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
54119	Other legal services	2	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	3 798	1 487	339	53	74.4	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	3 798	1 487	339	53	74.4	9.0
541213	Tax return preparation services	5	988	460	103	20	3.1	32.9
5413	Architectural, engineering, & related services	41	22 372	10 925	2 028	146	36.2	26.4
54133	Engineering services	30	19 088	9 728	1 798	122	31.0	30.0
541330	Engineering services	30	19 088	9 728	1 798	122	31.0	30.0
5414	Specialized design services	7	4 157	357	76	18	100.0	–
54143	Graphic design services	3	3 341	310	67	8	100.0	–
541430	Graphic design services	3	3 341	310	67	8	100.0	–
5414301	Graphic design services (except commercial art & medical artists)	3	3 341	310	67	8	100.0	–
5415	Computer systems design & related services	54	40 831	16 459	3 218	336	24.6	19.9
54151	Computer systems design & related services	54	40 831	16 459	3 218	336	24.6	19.9
541511	Custom computer programming services	20	22 211	7 549	1 252	227	19.7	7.2
541512	Computer systems design services	29	16 904	8 273	1 868	105	24.8	38.6
5415122	Computer systems consultants (except systems integrators)	26	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	43	24 323	10 391	1 670	122	35.2	6.5
54161	Management consulting services	32	21 843	9 767	1 620	111	33.2	5.5
541611	Administrative management & general management consulting service	13	D	D	D	b	D	D
541612	Human resources & executive search consulting services	9	8 420	4 022	650	34	37.8	4.1
5416122	Executive placement services	7	D	D	D	b	D	D
541613	Marketing consulting services	9	7 296	2 216	368	29	27.8	8.6
5417	Scientific research & development services	13	9 687	4 446	697	92	22.3	21.6
5418	Advertising & related services	12	16 343	3 908	765	52	22.8	.3
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	4 171	1 477	292	29	57.6	36.6
	LOS ALTOS HILLS, CA							
54	**Professional, scientific, & technical services**	**36**	**15 957**	**6 709**	**872**	**64**	**46.1**	**2.9**
541	Professional, scientific, & technical services	36	15 957	6 709	872	64	46.1	2.9
5413	Architectural, engineering, & related services	8	2 747	1 258	109	6	90.1	9.9
5416	Management, scientific, & technical consulting services	13	7 437	2 999	143	23	14.2	1.6
54161	Management consulting services	12	D	D	D	b	D	D
541611	Administrative management & general management consulting service	4	D	D	D	a	D	D
	LOS ANGELES, CA							
54	**Professional, scientific, & technical services**	**10 755**	**14 539 892**	**5 668 233**	**1 265 667**	**122 686**	**14.0**	**7.2**
541	Professional, scientific, & technical services	10 755	14 539 892	5 668 233	1 265 667	122 686	14.0	7.2
5411	Legal services	4 084	5 616 466	2 149 841	479 588	32 071	11.2	4.7
54111	Offices of lawyers	4 035	5 584 413	2 139 182	477 057	31 749	11.2	4.6
541110	Offices of lawyers	4 035	5 584 413	2 139 182	477 057	31 749	11.2	4.6
5411101	Offices of lawyers (except legal aid societies)	4 035	5 584 413	2 139 182	477 057	31 749	11.2	4.6
54119	Other legal services	49	32 053	10 659	2 531	322	14.8	19.0
541191	Title abstract & settlement offices	14	10 332	3 909	985	138	19.1	55.5
541199	All other legal services	35	21 721	6 750	1 546	184	12.7	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 843	3 014 097	1 320 129	291 014	46 998	9.8	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 843	3 014 097	1 320 129	291 014	46 998	9.8	5.6
541211	Offices of certified public accountants	1 211	1 698 594	584 431	125 149	11 437	11.9	5.7
541213	Tax return preparation services	136	27 326	9 465	2 848	1 175	49.8	5.1
541214	Payroll services	73	1 071 653	599 599	132 569	30 904	1.3	5.2
541219	Other accounting services	423	216 524	126 634	30 448	3 482	29.6	6.6
5413	Architectural, engineering, & related services	927	1 053 494	452 106	101 493	9 742	21.5	6.9
54131	Architectural services	333	328 983	113 077	23 290	2 512	18.2	3.6
541310	Architectural services	333	328 983	113 077	23 290	2 512	18.2	3.6
54133	Engineering services	477	624 991	294 181	68 125	5 917	24.5	9.0
541330	Engineering services	477	624 991	294 181	68 125	5 917	24.5	9.0
54134	Drafting services	19	12 389	6 174	877	161	6.8	2.0
541340	Drafting services	19	12 389	6 174	877	161	6.8	2.0
54135	Building inspection services	23	D	D	D	b	D	D
541350	Building inspection services	23	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	24	13 184	6 811	1 611	183	8.1	2.4
541370	Surveying & mapping (except geophysical) services	24	13 184	6 811	1 611	183	8.1	2.4
54138	Testing laboratories	50	67 171	30 127	7 187	890	10.6	4.5
541380	Testing laboratories	50	67 171	30 127	7 187	890	10.6	4.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOS ANGELES, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	604	394 074	123 515	27 767	3 334	33.0	6.6
54141	Interior design services	188	127 365	32 704	7 073	915	37.5	7.3
541410	Interior design services	188	127 365	32 704	7 073	915	37.5	7.3
54142	Industrial design services	26	12 117	3 981	647	96	35.8	.1
541420	Industrial design services	26	12 117	3 981	647	96	35.8	.1
54143	Graphic design services	340	240 468	82 833	19 301	2 092	30.6	6.7
541430	Graphic design services	340	240 468	82 833	19 301	2 092	30.6	6.7
5414301	Graphic design services (except commercial art & medical artists)	294	215 507	73 182	16 375	1 946	30.9	7.1
5414302	Commercial art	46	24 961	9 651	2 926	146	28.4	3.1
54149	Other specialized design services	50	14 124	3 997	746	231	30.2	5.6
541490	Other specialized design services	50	14 124	3 997	746	231	30.2	5.6
5415	Computer systems design & related services	683	900 267	352 072	80 210	5 956	14.7	12.8
54151	Computer systems design & related services	683	900 267	352 072	80 210	5 956	14.7	12.8
541511	Custom computer programming services	300	333 968	161 429	36 570	2 636	13.4	18.4
541512	Computer systems design services	293	492 060	162 341	37 467	2 615	15.2	6.5
5415121	Computer systems integrators	121	395 660	122 545	29 904	1 940	9.5	4.6
5415122	Computer systems consultants (except systems integrators)	172	96 400	39 796	7 563	675	38.9	14.2
541519	Other computer related services	78	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	1 119	1 211 217	480 401	102 873	6 563	21.0	13.2
54161	Management consulting services	912	1 063 519	426 252	93 876	5 772	16.8	13.5
541611	Administrative management & general management consulting service	420	629 383	243 153	54 706	2 966	10.9	16.3
541612	Human resources & executive search consulting services	246	254 047	135 397	27 985	1 716	20.2	6.7
5416121	Actuarial consulting	17	13 387	8 318	2 107	118	20.5	3.5
5416122	Executive placement services	155	165 609	94 346	18 668	1 215	22.7	6.6
5416123	Human resources & personnel management consulting	74	75 051	32 733	7 210	383	14.7	7.7
541613	Marketing consulting services	197	143 107	35 316	8 572	735	35.9	7.6
541614	Process, physical distribution, & logistics consulting services	21	12 306	4 885	1 190	149	22.0	37.5
541618	Other management consulting services	28	24 676	7 501	1 423	206	20.8	33.9
54162	Environmental consulting services	40	44 113	13 328	1 859	247	76.4	1.5
541620	Environmental consulting services	40	44 113	13 328	1 859	247	76.4	1.5
54169	Other scientific & technical consulting services	167	103 585	40 821	7 138	544	40.3	15.7
541690	Other scientific & technical consulting services	167	103 585	40 821	7 138	544	40.3	15.7
5417	Scientific research & development services	110	182 261	74 481	20 301	1 244	18.3	49.2
54171	R&D in the physical, engineering, & life sciences	85	156 777	63 624	17 898	1 031	17.4	54.8
541710	R&D in the physical, engineering, & life sciences	85	156 777	63 624	17 898	1 031	17.4	54.8
5417101	R&D in the physical & engineering sciences	51	136 115	58 284	16 744	857	6.3	61.8
5417102	Research & development in the life sciences	34	20 662	5 340	1 154	174	90.8	9.2
54172	Research & development in the social sciences & humanities	25	25 484	10 857	2 403	213	23.7	14.2
541720	R&D in the social sciences & humanities	25	25 484	10 857	2 403	213	23.7	14.2
5418	Advertising & related services	889	1 719 866	560 672	129 616	11 572	13.9	6.9
54181	Advertising agencies	286	585 527	288 020	67 253	4 545	7.9	6.6
541810	Advertising agencies	286	585 527	288 020	67 253	4 545	7.9	6.6
54182	Public relations agencies	263	219 490	87 938	20 522	1 740	24.0	11.2
541820	Public relations agencies	263	219 490	87 938	20 522	1 740	24.0	11.2
54183	Media buying services	26	38 285	20 732	4 956	354	17.1	2.3
541830	Media buying services	26	38 285	20 732	4 956	354	17.1	2.3
54184	Media representatives	97	249 797	49 147	12 727	1 012	7.4	7.3
541840	Media representatives	97	249 797	49 147	12 727	1 012	7.4	7.3
5418401	Radio & television advertising representatives	45	80 953	32 574	8 592	716	12.6	10.8
5418402	Publishers' advertising representatives	52	168 844	16 573	4 135	296	4.9	5.6
54185	Display advertising	24	229 633	33 884	7 588	1 365	7.0	2.0
541850	Display advertising	24	229 633	33 884	7 588	1 365	7.0	2.0
5418501	Display advertising (except outdoor)	11	84 438	8 242	1 751	795	17.4	–
5418502	Outdoor advertising services	13	145 195	25 642	5 837	570	.9	3.1
54186	Direct mail advertising	53	105 117	26 975	6 347	1 041	27.5	5.9
541860	Direct mail advertising	53	105 117	26 975	6 347	1 041	27.5	5.9
54187	Advertising material distribution services	20	67 385	7 795	1 782	534	12.6	.1
541870	Advertising material distribution services	20	67 385	7 795	1 782	534	12.6	.1
54189	Other services related to advertising	120	224 632	46 181	8 441	981	27.3	11.5
541890	Other services related to advertising	120	224 632	46 181	8 441	981	27.3	11.5
5418902	Advertising specialties goods distributor	67	195 597	36 739	6 361	657	26.0	12.5
5418903	Sign painting & lettering shop	40	16 944	5 036	1 035	202	55.9	5.6
5418909	All other advertising	12	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	496	448 150	155 016	32 805	5 206	21.3	6.3
54191	Marketing research & public opinion polling	94	253 470	99 774	21 257	3 452	11.3	5.9
541910	Marketing research & public opinion polling	94	253 470	99 774	21 257	3 452	11.3	5.9
54192	Photographic services	319	149 386	44 601	9 179	1 426	38.8	7.4
541921	Photographic studios, portrait	188	74 033	19 342	4 146	911	42.3	7.6
541922	Commercial photography	131	75 353	25 259	5 033	515	35.4	7.3
54193	Translation & interpretation services	27	11 046	3 145	572	101	22.9	1.3
541930	Translation & interpretation services	27	11 046	3 145	572	101	22.9	1.3
54199	All other professional, scientific, & technical services	56	34 248	7 496	1 797	227	18.8	6.5
541990	All other professional, scientific, & technical services	56	34 248	7 496	1 797	227	18.8	6.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOS BANOS, CA							
54	**Professional, scientific, & technical services**	**20**	**6 128**	**2 680**	**579**	**98**	**56.7**	**8.5**
541	Professional, scientific, & technical services	20	6 128	2 680	579	98	56.7	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 889	983	235	36	42.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 889	983	235	36	42.6	–
	LOS GATOS, CA							
54	**Professional, scientific, & technical services**	**261**	**217 445**	**94 009**	**19 554**	**1 307**	**28.2**	**10.0**
541	Professional, scientific, & technical services	261	217 445	94 009	19 554	1 307	28.2	10.0
5411	Legal services	36	14 920	5 307	1 050	104	23.9	3.5
54111	Offices of lawyers	34	D	D	D	b	D	D
541110	Offices of lawyers	34	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	b	D	D
54119	Other legal services	2	D	D	D	a	D	D
541191	Title abstract & settlement offices	2	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	8 068	3 059	658	86	54.1	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	8 068	3 059	658	86	54.1	7.2
541211	Offices of certified public accountants	17	5 662	2 061	407	46	62.0	–
541219	Other accounting services	8	1 443	516	132	25	20.0	40.3
5413	Architectural, engineering, & related services	50	45 487	18 098	3 864	303	52.2	5.5
54133	Engineering services	38	42 090	16 874	3 650	272	52.9	3.6
541330	Engineering services	38	42 090	16 874	3 650	272	52.9	3.6
5414	Specialized design services	14	5 047	1 089	212	39	43.2	8.7
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	50	79 013	36 440	7 664	395	13.9	3.9
54151	Computer systems design & related services	50	79 013	36 440	7 664	395	13.9	3.9
541511	Custom computer programming services	21	27 100	9 381	1 803	167	11.9	3.9
541512	Computer systems design services	23	50 078	26 189	5 608	203	12.8	3.7
5415121	Computer systems integrators	8	23 156	9 007	1 707	108	15.1	.2
5415122	Computer systems consultants (except systems integrators)	15	26 922	17 182	3 901	95	10.8	6.7
5416	Management, scientific, & technical consulting services	54	35 149	17 295	2 862	169	25.7	1.5
54161	Management consulting services	45	31 158	15 050	2 624	151	24.4	1.7
541611	Administrative management & general management consulting service	17	15 070	5 857	955	55	17.8	2.5
541612	Human resources & executive search consulting services	18	12 859	8 276	1 509	71	20.8	–
5416122	Executive placement services	9	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	9	3 991	2 245	238	18	36.0	–
541690	Other scientific & technical consulting services	9	3 991	2 245	238	18	36.0	–
5417	Scientific research & development services	12	25 931	11 551	2 953	163	22.7	54.2
54171	R&D in the physical, engineering, & life sciences	12	25 931	11 551	2 953	163	22.7	54.2
541710	R&D in the physical, engineering, & life sciences	12	25 931	11 551	2 953	163	22.7	54.2
5417102	Research & development in the life sciences	3	D	D	D	c	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
	LYNWOOD, CA							
54	**Professional, scientific, & technical services**	**11**	**7 791**	**1 871**	**229**	**48**	**24.6**	**7.0**
541	Professional, scientific, & technical services	11	7 791	1 871	229	48	24.6	7.0
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	MCFARLAND, CA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MADERA, CA							
54	**Professional, scientific, & technical services**	**34**	**16 722**	**6 282**	**1 209**	**204**	**57.0**	**32.7**
541	Professional, scientific, & technical services	34	16 722	6 282	1 209	204	57.0	32.7
5411	Legal services	12	4 892	2 061	439	72	74.1	5.5
54111	Offices of lawyers	12	4 892	2 061	439	72	74.1	5.5
541110	Offices of lawyers	12	4 892	2 061	439	72	74.1	5.5
5411101	Offices of lawyers (except legal aid societies)	12	4 892	2 061	439	72	74.1	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 143	550	163	43	98.4	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 143	550	163	43	98.4	1.6
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	6 234	2 485	352	39	5.5	82.7
54161	Management consulting services	4	6 234	2 485	352	39	5.5	82.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MALIBU, CA *							
54	**Professional, scientific, & technical services**	**72**	**38 654**	**12 158**	**2 622**	**187**	**41.3**	**7.5**
541	Professional, scientific, & technical services	72	38 654	12 158	2 622	187	41.3	7.5
5411	Legal services	11	2 901	1 115	199	14	48.2	13.9
54111	Offices of lawyers	11	2 901	1 115	199	14	48.2	13.9
541110	Offices of lawyers	11	2 901	1 115	199	14	48.2	13.9
5411101	Offices of lawyers (except legal aid societies)	11	2 901	1 115	199	14	48.2	13.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 520	895	176	11	30.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 520	895	176	11	30.9	–
5413	Architectural, engineering, & related services	11	3 524	790	132	18	57.0	43.0
5414	Specialized design services	5	2 587	414	74	12	69.5	24.9
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	18	16 357	4 401	1 213	60	18.7	.2
54161	Management consulting services	14	15 375	4 156	1 198	53	13.5	.2
541611	Administrative management & general management consulting service	10	D	D	D	b	D	D
541612	Human resources & executive search consulting services	4	D	D	D	a	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	a	D	D
5418	Advertising & related services	8	4 591	2 806	604	44	26.3	1.1
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
54192	Photographic services	5	D	D	D	a	D	D
541922	Commercial photography	4	3 151	522	127	16	82.0	–
	MAMMOTH LAKES, CA							
54	**Professional, scientific, & technical services**	**24**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	24	D	D	D	c	D	D
5411	Legal services	8	4 412	1 490	303	34	14.3	9.4
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	MANHATTAN BEACH, CA							
54	**Professional, scientific, & technical services**	**178**	**97 737**	**34 350**	**7 715**	**681**	**41.9**	**5.2**
541	Professional, scientific, & technical services	178	97 737	34 350	7 715	681	41.9	5.2
5411	Legal services	39	17 633	5 585	1 013	101	56.2	6.6
54111	Offices of lawyers	38	D	D	D	b	D	D
541110	Offices of lawyers	38	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	11 070	4 966	1 066	136	35.8	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	11 070	4 966	1 066	136	35.8	5.4
541211	Offices of certified public accountants	20	4 020	1 295	238	39	74.6	10.6
5413	Architectural, engineering, & related services	18	15 651	6 043	1 372	134	17.5	1.2
54133	Engineering services	7	D	D	D	b	D	D
541330	Engineering services	7	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5414	Specialized design services	12	5 250	1 455	309	33	77.9	4.6
54143	Graphic design services	8	4 295	1 359	281	25	78.6	–
541430	Graphic design services	8	4 295	1 359	281	25	78.6	–
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	a	D	D
5415	Computer systems design & related services	26	14 710	6 347	1 657	99	28.4	4.8
54151	Computer systems design & related services	26	14 710	6 347	1 657	99	28.4	4.8
541512	Computer systems design services	12	8 994	2 828	889	51	21.0	6.7
5415122	Computer systems consultants (except systems integrators)	9	5 372	1 448	401	28	19.0	11.3
5416	Management, scientific, & technical consulting services	30	11 967	3 124	717	55	65.2	17.0
54161	Management consulting services	26	10 272	2 596	603	44	65.3	19.8
541612	Human resources & executive search consulting services	8	4 001	856	248	10	100.0	–
5417	Scientific research & development services	3	D	D	D	b	D	D
5418	Advertising & related services	13	8 117	2 571	514	39	76.2	2.4
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
54192	Photographic services	4	D	D	D	a	D	D
	MANTECA, CA							
54	**Professional, scientific, & technical services**	**28**	**8 481**	**2 776**	**845**	**96**	**46.9**	**5.2**
541	Professional, scientific, & technical services	28	8 481	2 776	845	96	46.9	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 879	661	173	30	97.9	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 879	661	173	30	97.9	2.1
5413	Architectural, engineering, & related services	5	4 147	1 246	477	22	16.7	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARINA, CA							
54	**Professional, scientific, & technical services**	**12**	**1 636**	**569**	**117**	**28**	**70.6**	**26.2**
541	Professional, scientific, & technical services	12	1 636	569	117	28	70.6	26.2
	MARTINEZ, CA							
54	**Professional, scientific, & technical services**	**90**	**25 516**	**10 103**	**2 198**	**311**	**62.1**	**4.7**
541	Professional, scientific, & technical services	90	25 516	10 103	2 198	311	62.1	4.7
5411	Legal services	23	7 117	2 326	545	61	58.6	8.7
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	3 517	1 425	351	87	95.1	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	3 517	1 425	351	87	95.1	2.3
541219	Other accounting services	11	1 563	645	151	36	94.8	5.2
5413	Architectural, engineering, & related services	12	6 626	2 982	717	78	48.5	4.6
5416	Management, scientific, & technical consulting services	11	4 220	1 802	279	46	53.7	4.3
	MARYSVILLE, CA							
54	**Professional, scientific, & technical services**	**31**	**8 749**	**3 159**	**700**	**112**	**49.2**	**5.5**
541	Professional, scientific, & technical services	31	8 749	3 159	700	112	49.2	5.5
5411	Legal services	19	D	D	D	b	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
	MAYWOOD, CA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
	MENDOTA, CA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MENLO PARK, CA							
54	**Professional, scientific, & technical services**	**254**	**642 180**	**268 672**	**59 212**	**3 754**	**8.2**	**9.7**
541	Professional, scientific, & technical services	254	642 180	268 672	59 212	3 754	8.2	9.7
5411	Legal services	46	139 184	64 160	13 259	757	5.8	.5
54111	Offices of lawyers	45	D	D	D	f	D	D
541110	Offices of lawyers	45	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	18 881	10 066	1 885	165	20.7	10.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	18 881	10 066	1 885	165	20.7	10.4
541211	Offices of certified public accountants	15	17 945	9 438	1 808	153	16.9	11.0
5413	Architectural, engineering, & related services	26	111 533	35 172	8 627	504	10.4	.5
54133	Engineering services	15	104 052	31 844	7 871	418	9.6	–
541330	Engineering services	15	104 052	31 844	7 871	418	9.6	–
5414	Specialized design services	13	6 888	1 636	555	63	71.8	9.3
54141	Interior design services	8	5 279	901	328	47	69.6	5.8
541410	Interior design services	8	5 279	901	328	47	69.6	5.8
5415	Computer systems design & related services	38	81 665	47 587	9 959	853	12.1	13.9
54151	Computer systems design & related services	38	81 665	47 587	9 959	853	12.1	13.9
541511	Custom computer programming services	21	51 846	30 236	7 165	701	9.0	4.3
541512	Computer systems design services	15	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	12	25 051	15 961	2 526	139	3.5	34.8
5416	Management, scientific, & technical consulting services	62	214 996	74 616	16 274	862	4.4	7.6
54161	Management consulting services	52	206 582	71 173	15 740	819	3.1	7.9
541611	Administrative management & general management consulting service	33	163 489	50 272	12 242	642	2.5	8.6
541612	Human resources & executive search consulting services	13	25 949	13 710	2 171	76	6.1	8.4
5416122	Executive placement services	11	D	D	D	b	D	D
541613	Marketing consulting services	5	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
54169	Other scientific & technical consulting services	8	D	D	D	b	D	D
541690	Other scientific & technical consulting services	8	D	D	D	b	D	D
5417	Scientific research & development services	27	61 620	33 190	8 137	489	3.1	50.0
54171	R&D in the physical, engineering, & life sciences	24	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	24	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	9	D	D	D	b	D	D
5417102	Research & development in the life sciences	15	35 946	22 250	5 882	342	4.5	50.9
5418	Advertising & related services	9	3 533	1 532	375	38	12.0	4.4
5419	Other professional, scientific, & technical services	8	3 880	713	141	23	57.2	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MERCED, CA							
54	**Professional, scientific, & technical services**	**83**	**29 927**	**11 385**	**2 589**	**471**	**31.9**	**13.0**
541	Professional, scientific, & technical services	83	29 927	11 385	2 589	471	31.9	13.0
5411	Legal services	41	16 264	6 069	1 326	205	20.6	6.2
54111	Offices of lawyers	38	D	D	D	c	D	D
541110	Offices of lawyers	38	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 830	1 797	414	110	62.2	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 830	1 797	414	110	62.2	1.9
541211	Offices of certified public accountants	12	3 797	1 416	279	55	76.3	.3
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5418	Advertising & related services	7	2 559	725	141	41	35.3	19.1
	MILLBRAE, CA							
54	**Professional, scientific, & technical services**	**39**	**18 709**	**5 294**	**1 083**	**184**	**32.3**	**4.2**
541	Professional, scientific, & technical services	39	18 709	5 294	1 083	184	32.3	4.2
5411	Legal services	8	2 839	389	92	17	76.2	–
54111	Offices of lawyers	8	2 839	389	92	17	76.2	–
541110	Offices of lawyers	8	2 839	389	92	17	76.2	–
5411101	Offices of lawyers (except legal aid societies)	8	2 839	389	92	17	76.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 802	837	209	24	60.8	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 802	837	209	24	60.8	.8
5415	Computer systems design & related services	13	9 556	2 038	431	66	22.7	3.8
54151	Computer systems design & related services	13	9 556	2 038	431	66	22.7	3.8
541512	Computer systems design services	7	8 325	1 426	273	28	13.9	3.8
5418	Advertising & related services	2	D	D	D	b	D	D
	MILL VALLEY, CA							
54	**Professional, scientific, & technical services**	**119**	**40 256**	**13 712**	**2 488**	**307**	**49.9**	**11.5**
541	Professional, scientific, & technical services	119	40 256	13 712	2 488	307	49.9	11.5
5411	Legal services	22	3 425	874	191	35	61.9	6.2
54111	Offices of lawyers	22	3 425	874	191	35	61.9	6.2
541110	Offices of lawyers	22	3 425	874	191	35	61.9	6.2
5411101	Offices of lawyers (except legal aid societies)	22	3 425	874	191	35	61.9	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 179	1 566	383	73	49.2	9.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 179	1 566	383	73	49.2	9.2
541211	Offices of certified public accountants	11	3 677	1 440	349	66	42.3	10.4
5413	Architectural, engineering, & related services	16	4 908	1 743	336	49	56.4	6.7
5414	Specialized design services	11	3 677	1 301	380	54	40.8	11.5
54143	Graphic design services	8	2 431	985	322	40	35.0	17.4
541430	Graphic design services	8	2 431	985	322	40	35.0	17.4
5415	Computer systems design & related services	17	4 184	2 048	203	17	51.6	43.6
54151	Computer systems design & related services	17	4 184	2 048	203	17	51.6	43.6
5416	Management, scientific, & technical consulting services	24	9 978	3 358	393	31	60.6	4.3
54161	Management consulting services	22	D	D	D	b	D	D
541612	Human resources & executive search consulting services	6	D	D	D	a	D	D
5416123	Human resources & personnel management consulting	5	D	D	D	a	D	D
5418	Advertising & related services	7	6 662	2 485	544	40	6.9	11.5
5419	Other professional, scientific, & technical services	6	D	D	D	a	D	D
54192	Photographic services	4	D	D	D	a	D	D
	MILPITAS, CA							
54	**Professional, scientific, & technical services**	**140**	**188 694**	**60 412**	**11 681**	**1 123**	**23.4**	**14.7**
541	Professional, scientific, & technical services	140	188 694	60 412	11 681	1 123	23.4	14.7
5411	Legal services	7	3 627	734	200	56	14.6	7.2
54119	Other legal services	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	7 216	3 304	734	121	17.3	79.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	7 216	3 304	734	121	17.3	79.1
541219	Other accounting services	5	1 664	202	29	15	22.1	77.9
5413	Architectural, engineering, & related services	39	61 313	21 553	4 586	397	29.1	6.2
54133	Engineering services	34	56 359	19 674	4 244	344	31.1	6.5
541330	Engineering services	34	56 359	19 674	4 244	344	31.1	6.5
5414	Specialized design services	8	10 059	3 049	691	68	30.9	.6
54142	Industrial design services	4	9 580	2 883	654	64	28.5	–
541420	Industrial design services	4	9 580	2 883	654	64	28.5	–
5415	Computer systems design & related services	49	79 835	20 395	3 494	316	21.1	14.0
54151	Computer systems design & related services	49	79 835	20 395	3 494	316	21.1	14.0
541511	Custom computer programming services	21	14 738	7 904	1 486	99	68.3	20.7
541512	Computer systems design services	21	62 190	11 012	1 749	204	7.0	13.0
5415121	Computer systems integrators	9	52 564	4 697	819	106	5.3	.2
5415122	Computer systems consultants (except systems integrators)	12	9 626	6 315	930	98	16.4	82.9
5416	Management, scientific, & technical consulting services	13	9 473	3 435	594	25	13.8	61.6
54161	Management consulting services	9	8 558	3 281	563	17	8.3	64.5
541613	Marketing consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	6	10 948	5 689	878	90	28.7	.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MISSION VIEJO, CA							
54	**Professional, scientific, & technical services**	**178**	**98 693**	**40 267**	**7 762**	**883**	**28.6**	**8.7**
541	Professional, scientific, & technical services	178	98 693	40 267	7 762	883	28.6	8.7
5411	Legal services	21	16 237	5 667	1 049	151	25.6	–
54111	Offices of lawyers	20	D	D	D	c	D	D
541110	Offices of lawyers	20	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	6 716	3 151	846	85	33.9	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	6 716	3 151	846	85	33.9	3.4
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	17 725	9 582	1 774	167	20.9	7.3
54133	Engineering services	18	10 477	6 254	1 083	105	28.9	1.3
541330	Engineering services	18	10 477	6 254	1 083	105	28.9	1.3
54135	Building inspection services	3	D	D	D	a	D	D
541350	Building inspection services	3	D	D	D	a	D	D
5414	Specialized design services	7	3 002	537	133	33	73.4	–
54143	Graphic design services	4	1 919	314	57	11	58.3	–
541430	Graphic design services	4	1 919	314	57	11	58.3	–
5415	Computer systems design & related services	36	14 208	5 332	1 251	124	51.1	8.0
54151	Computer systems design & related services	36	14 208	5 332	1 251	124	51.1	8.0
541512	Computer systems design services	15	6 154	2 606	525	50	88.7	–
5416	Management, scientific, & technical consulting services	42	17 970	9 949	1 420	193	29.2	5.4
54161	Management consulting services	26	6 269	2 648	475	81	43.2	15.1
54169	Other scientific & technical consulting services	10	10 545	6 864	872	95	16.7	.3
541690	Other scientific & technical consulting services	10	10 545	6 864	872	95	16.7	.3
5417	Scientific research & development services	4	10 030	3 909	849	55	7.7	44.9
5418	Advertising & related services	6	D	D	D	a	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	5	1 700	517	105	26	30.1	–
541921	Photographic studios, portrait	5	1 700	517	105	26	30.1	–
	MODESTO, CA							
54	**Professional, scientific, & technical services**	**328**	**180 975**	**64 245**	**14 442**	**2 342**	**39.1**	**4.9**
541	Professional, scientific, & technical services	328	180 975	64 245	14 442	2 342	39.1	4.9
5411	Legal services	135	67 553	23 453	5 096	659	39.1	3.2
54111	Offices of lawyers	131	D	D	D	f	D	D
541110	Offices of lawyers	131	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	131	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	71	45 347	18 409	4 570	778	28.4	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	71	45 347	18 409	4 570	778	28.4	1.8
541211	Offices of certified public accountants	40	20 505	7 068	1 760	263	51.8	1.1
541213	Tax return preparation services	6	2 692	1 124	437	155	11.5	19.5
541219	Other accounting services	21	D	D	D	e	D	D
5413	Architectural, engineering, & related services	51	48 676	16 713	3 532	491	51.9	6.8
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	25	31 495	9 594	1 967	238	64.6	10.5
541330	Engineering services	25	31 495	9 594	1 967	238	64.6	10.5
54134	Drafting services	4	1 817	678	151	29	5.7	–
541340	Drafting services	4	1 817	678	151	29	5.7	–
54138	Testing laboratories	6	8 600	3 978	885	155	6.0	–
541380	Testing laboratories	6	8 600	3 978	885	155	6.0	–
5414	Specialized design services	11	4 823	831	212	25	49.7	11.7
54141	Interior design services	5	3 810	675	176	18	36.3	14.8
541410	Interior design services	5	3 810	675	176	18	36.3	14.8
5416	Management, scientific, & technical consulting services	17	3 639	1 243	286	40	34.1	2.9
5418	Advertising & related services	17	4 464	1 494	279	245	14.5	8.4
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONROVIA, CA							
54	**Professional, scientific, & technical services**	**92**	**79 077**	**31 715**	**7 845**	**736**	**16.9**	**6.0**
541	Professional, scientific, & technical services	92	79 077	31 715	7 845	736	16.9	6.0
5411	Legal services	16	2 878	621	151	28	38.9	9.3
54111	Offices of lawyers	16	2 878	621	151	28	38.9	9.3
541110	Offices of lawyers	16	2 878	621	151	28	38.9	9.3
5411101	Offices of lawyers (except legal aid societies)	16	2 878	621	151	28	38.9	9.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	6 554	3 077	461	80	31.1	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	6 554	3 077	461	80	31.1	9.9
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	23 868	10 677	2 477	217	19.5	6.4
54133	Engineering services	13	21 248	9 675	2 275	192	21.5	5.7
541330	Engineering services	13	21 248	9 675	2 275	192	21.5	5.7
5414	Specialized design services	9	3 109	486	118	19	84.3	4.4
54143	Graphic design services	6	2 490	444	110	15	85.9	–
541430	Graphic design services	6	2 490	444	110	15	85.9	–
5415	Computer systems design & related services	8	29 142	13 245	3 329	208	3.7	1.8
54151	Computer systems design & related services	8	29 142	13 245	3 329	208	3.7	1.8
541511	Custom computer programming services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	12	5 250	1 795	882	57	10.6	4.2
5418	Advertising & related services	8	6 291	1 309	286	67	14.9	4.4
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	MONTCLAIR, CA							
54	**Professional, scientific, & technical services**	**27**	**8 276**	**2 696**	**619**	**152**	**15.5**	**9.0**
541	Professional, scientific, & technical services	27	8 276	2 696	619	152	15.5	9.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 656	509	123	22	21.1	25.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 656	509	123	22	21.1	25.5
5419	Other professional, scientific, & technical services	7	2 226	726	163	64	–	–
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	MONTEBELLO, CA							
54	**Professional, scientific, & technical services**	**57**	**15 489**	**3 901**	**903**	**205**	**32.8**	**22.1**
541	Professional, scientific, & technical services	57	15 489	3 901	903	205	32.8	22.1
5411	Legal services	19	6 592	1 883	410	56	31.7	22.7
54111	Offices of lawyers	19	6 592	1 883	410	56	31.7	22.7
541110	Offices of lawyers	19	6 592	1 883	410	56	31.7	22.7
5411101	Offices of lawyers (except legal aid societies)	19	6 592	1 883	410	56	31.7	22.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	2 057	524	148	48	52.3	47.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	2 057	524	148	48	52.3	47.7
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	1 667	519	107	32	11.8	37.4
	MONTEREY, CA							
54	**Professional, scientific, & technical services**	**222**	**114 813**	**44 897**	**10 289**	**1 044**	**33.7**	**11.2**
541	Professional, scientific, & technical services	222	114 813	44 897	10 289	1 044	33.7	11.2
5411	Legal services	92	39 806	15 045	3 540	346	38.6	1.5
54111	Offices of lawyers	92	39 806	15 045	3 540	346	38.6	1.5
541110	Offices of lawyers	92	39 806	15 045	3 540	346	38.6	1.5
5411101	Offices of lawyers (except legal aid societies)	92	39 806	15 045	3 540	346	38.6	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	10 366	4 166	943	133	49.7	18.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	10 366	4 166	943	133	49.7	18.2
541211	Offices of certified public accountants	20	7 635	3 344	754	88	49.2	24.6
541213	Tax return preparation services	5	1 434	389	73	14	33.8	–
5413	Architectural, engineering, & related services	33	18 037	8 484	1 999	206	54.9	10.9
54131	Architectural services	12	5 819	2 085	597	78	56.3	14.3
541310	Architectural services	12	5 819	2 085	597	78	56.3	14.3
54133	Engineering services	17	11 210	5 868	1 204	121	59.2	8.0
541330	Engineering services	17	11 210	5 868	1 204	121	59.2	8.0
5414	Specialized design services	9	3 768	677	131	26	88.0	12.0
54143	Graphic design services	7	D	D	D	a	D	D
541430	Graphic design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	17	23 796	9 440	2 165	185	6.9	30.7
54151	Computer systems design & related services	17	23 796	9 440	2 165	185	6.9	30.7
541511	Custom computer programming services	7	D	D	D	b	D	D
541512	Computer systems design services	8	16 395	5 911	1 484	122	2.0	25.4
5415121	Computer systems integrators	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	18	7 832	3 040	563	50	35.5	.3
54161	Management consulting services	15	D	D	D	b	D	D
5417	Scientific research & development services	5	6 791	2 626	629	47	–	–
5418	Advertising & related services	7	2 528	848	191	26	1.5	22.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONTEREY, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	7	1 889	571	128	25	25.6	5.4
	MONTEREY PARK, CA							
54	**Professional, scientific, & technical services**	**113**	**28 825**	**8 716**	**1 988**	**334**	**59.8**	**15.4**
541	Professional, scientific, & technical services	113	28 825	8 716	1 988	334	59.8	15.4
5411	Legal services	40	10 821	2 690	647	103	67.9	11.8
54111	Offices of lawyers	39	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	6 824	2 263	519	92	68.1	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	6 824	2 263	519	92	68.1	7.2
541211	Offices of certified public accountants	23	5 204	1 475	341	65	82.6	5.7
541219	Other accounting services	4	1 467	766	172	24	14.7	12.0
5413	Architectural, engineering, & related services	9	2 867	1 245	245	34	63.6	3.7
5414	Specialized design services	4	1 424	452	93	24	13.1	17.6
5416	Management, scientific, & technical consulting services	15	4 107	1 176	299	45	38.1	52.3
54161	Management consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	5	1 500	476	93	20	32.9	4.2
	MONTE SERENO, CA							
54	**Professional, scientific, & technical services**	**6**	**955**	**420**	**74**	**6**	**37.1**	**33.6**
541	Professional, scientific, & technical services	6	955	420	74	6	37.1	33.6
	MOORPARK, CA							
54	**Professional, scientific, & technical services**	**41**	**82 702**	**20 488**	**4 973**	**554**	**13.0**	**1.6**
541	Professional, scientific, & technical services	41	82 702	20 488	4 973	554	13.0	1.6
5413	Architectural, engineering, & related services	5	3 648	1 779	459	32	67.8	–
5415	Computer systems design & related services	12	35 033	12 307	2 970	212	15.2	2.6
54151	Computer systems design & related services	12	35 033	12 307	2 970	212	15.2	2.6
541512	Computer systems design services	6	D	D	D	c	D	D
5415121	Computer systems integrators	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	e	D	D
54186	Direct mail advertising	1	D	D	D	c	D	D
541860	Direct mail advertising	1	D	D	D	c	D	D
	MORAGA TOWN, CA							
54	**Professional, scientific, & technical services**	**57**	**19 306**	**9 338**	**1 814**	**171**	**30.2**	**27.1**
541	Professional, scientific, & technical services	57	19 306	9 338	1 814	171	30.2	27.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	4 379	1 330	331	63	16.5	23.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	4 379	1 330	331	63	16.5	23.4
541219	Other accounting services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	2 663	1 222	241	23	71.3	17.6
5415	Computer systems design & related services	15	4 653	3 551	747	24	25.0	68.9
54151	Computer systems design & related services	15	4 653	3 551	747	24	25.0	68.9
5416	Management, scientific, & technical consulting services	18	6 301	2 814	408	50	17.5	5.1
54161	Management consulting services	16	D	D	D	b	D	D
	MORENO VALLEY, CA							
54	**Professional, scientific, & technical services**	**43**	**10 303**	**2 479**	**538**	**196**	**41.6**	**4.3**
541	Professional, scientific, & technical services	43	10 303	2 479	538	196	41.6	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 479	470	155	86	44.8	25.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 479	470	155	86	44.8	25.3
5418	Advertising & related services	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MORGAN HILL, CA							
54	**Professional, scientific, & technical services**	**77**	**41 213**	**17 381**	**3 446**	**482**	**32.9**	**22.0**
541	Professional, scientific, & technical services	77	41 213	17 381	3 446	482	32.9	22.0
5411	Legal services	17	4 555	1 894	443	47	37.6	4.5
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	10 380	5 333	1 142	172	21.9	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	10 380	5 333	1 142	172	21.9	1.9
5413	Architectural, engineering, & related services	19	11 127	4 397	777	95	50.5	5.3
5414	Specialized design services	3	D	D	D	a	D	D
5417	Scientific research & development services	1	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	b	D	D
	MORRO BAY, CA							
54	**Professional, scientific, & technical services**	**16**	**2 744**	**1 136**	**273**	**56**	**68.5**	**5.0**
541	Professional, scientific, & technical services	16	2 744	1 136	273	56	68.5	5.0
	MOUNTAIN VIEW, CA							
54	**Professional, scientific, & technical services**	**446**	**1 238 205**	**497 925**	**109 726**	**7 957**	**8.7**	**10.5**
541	Professional, scientific, & technical services	446	1 238 205	497 925	109 726	7 957	8.7	10.5
5411	Legal services	26	22 595	6 252	1 564	150	13.2	.2
54111	Offices of lawyers	26	22 595	6 252	1 564	150	13.2	.2
541110	Offices of lawyers	26	22 595	6 252	1 564	150	13.2	.2
5411101	Offices of lawyers (except legal aid societies)	26	22 595	6 252	1 564	150	13.2	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	5 998	1 736	366	54	28.7	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	5 998	1 736	366	54	28.7	.9
541211	Offices of certified public accountants	11	5 220	1 436	290	37	18.0	1.1
5413	Architectural, engineering, & related services	91	240 666	94 983	21 241	1 469	12.6	3.5
54131	Architectural services	14	36 415	13 900	3 036	236	16.5	.5
541310	Architectural services	14	36 415	13 900	3 036	236	16.5	.5
54133	Engineering services	71	199 005	78 680	17 829	1 194	11.9	4.2
541330	Engineering services	71	199 005	78 680	17 829	1 194	11.9	4.2
54135	Building inspection services	4	D	D	D	b	D	D
541350	Building inspection services	4	D	D	D	b	D	D
5414	Specialized design services	23	16 557	6 876	1 521	130	10.3	1.4
54143	Graphic design services	16	14 586	5 893	1 315	101	9.3	–
541430	Graphic design services	16	14 586	5 893	1 315	101	9.3	–
5414301	Graphic design services (except commercial art & medical artists)	15	D	D	D	b	D	D
5415	Computer systems design & related services	140	384 292	155 247	32 717	2 033	8.8	18.0
54151	Computer systems design & related services	140	384 292	155 247	32 717	2 033	8.8	18.0
541511	Custom computer programming services	72	264 384	109 508	23 577	1 213	3.1	18.4
541512	Computer systems design services	56	104 725	38 784	7 592	711	23.3	19.5
5415121	Computer systems integrators	18	46 662	12 907	2 775	209	14.6	30.2
5415122	Computer systems consultants (except systems integrators)	38	58 063	25 877	4 817	502	30.2	10.9
541519	Other computer related services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	56	80 237	45 626	8 492	489	13.8	7.7
54161	Management consulting services	43	67 106	40 452	7 328	426	15.0	8.1
541611	Administrative management & general management consulting service	11	21 834	14 033	3 863	202	4.5	8.4
541612	Human resources & executive search consulting services	13	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	6	D	D	D	b	D	D
541613	Marketing consulting services	16	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
54169	Other scientific & technical consulting services	11	D	D	D	b	D	D
541690	Other scientific & technical consulting services	11	D	D	D	b	D	D
5417	Scientific research & development services	47	431 189	164 807	39 085	2 351	2.7	9.0
54171	R&D in the physical, engineering, & life sciences	44	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	44	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	23	D	D	D	f	D	D
5417102	Research & development in the life sciences	21	333 992	114 448	27 397	1 795	2.8	8.9
54172	Research & development in the social sciences & humanities	3	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	3	D	D	D	b	D	D
5418	Advertising & related services	27	42 559	16 568	3 406	1 145	19.2	10.0
54181	Advertising agencies	6	10 470	4 026	865	73	17.7	.5
541810	Advertising agencies	6	10 470	4 026	865	73	17.7	.5
54182	Public relations agencies	10	12 540	5 176	1 070	81	11.2	19.3
541820	Public relations agencies	10	12 540	5 176	1 070	81	11.2	19.3
54189	Other services related to advertising	5	D	D	D	f	D	D
541890	Other services related to advertising	5	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	18	14 112	5 830	1 334	136	40.4	19.8
54191	Marketing research & public opinion polling	7	9 703	4 326	986	83	47.6	27.5
541910	Marketing research & public opinion polling	7	9 703	4 326	986	83	47.6	27.5
54192	Photographic services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOUNT SHASTA, CA							
54	**Professional, scientific, & technical services**	**16**	**3 055**	**681**	**131**	**34**	**53.5**	**24.3**
541	Professional, scientific, & technical services	16	3 055	681	131	34	53.5	24.3
	MURRIETA, CA							
54	**Professional, scientific, & technical services**	**25**	**10 190**	**2 217**	**418**	**58**	**22.6**	**6.9**
541	Professional, scientific, & technical services	25	10 190	2 217	418	58	22.6	6.9
5413	Architectural, engineering, & related services	6	1 495	604	117	20	51.0	.5
5418	Advertising & related services	3	D	D	D	b	D	D
	NAPA, CA							
54	**Professional, scientific, & technical services**	**160**	**243 955**	**109 288**	**27 503**	**1 248**	**14.0**	**7.1**
541	Professional, scientific, & technical services	160	243 955	109 288	27 503	1 248	14.0	7.1
5411	Legal services	43	18 672	8 661	1 591	174	35.9	1.8
54111	Offices of lawyers	43	18 672	8 661	1 591	174	35.9	1.8
541110	Offices of lawyers	43	18 672	8 661	1 591	174	35.9	1.8
5411101	Offices of lawyers (except legal aid societies)	43	18 672	8 661	1 591	174	35.9	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	D	D	D	c	D	D
541211	Offices of certified public accountants	15	D	D	D	b	D	D
541213	Tax return preparation services	7	D	D	D	b	D	D
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	D	D	D	c	D	D
54133	Engineering services	21	14 585	7 328	1 321	192	63.1	5.9
541330	Engineering services	21	14 585	7 328	1 321	192	63.1	5.9
5414	Specialized design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	12	D	D	D	f	D	D
54151	Computer systems design & related services	12	D	D	D	f	D	D
541512	Computer systems design services	8	D	D	D	f	D	D
5415121	Computer systems integrators	3	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	17	D	D	D	b	D	D
54161	Management consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	a	D	D
	NATIONAL CITY, CA							
54	**Professional, scientific, & technical services**	**50**	**16 834**	**8 899**	**2 567**	**554**	**29.3**	**11.5**
541	Professional, scientific, & technical services	50	16 834	8 899	2 567	554	29.3	11.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	5 746	3 140	841	295	22.6	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	5 746	3 140	841	295	22.6	5.8
541213	Tax return preparation services	6	D	D	D	c	D	D
5413	Architectural, engineering, & related services	10	6 855	4 135	1 349	159	10.1	22.7
	NEEDLES, CA							
54	**Professional, scientific, & technical services**	**4**	**823**	**244**	**70**	**12**	**40.2**	**40.3**
	NEVADA CITY, CA							
54	**Professional, scientific, & technical services**	**47**	**11 034**	**2 871**	**577**	**107**	**76.5**	**1.9**
541	Professional, scientific, & technical services	47	11 034	2 871	577	107	76.5	1.9
5411	Legal services	24	4 183	855	195	45	66.8	4.1
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	1 961	435	123	19	41.5	–
5414	Specialized design services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEWARK, CA							
54	**Professional, scientific, & technical services**	**67**	**78 236**	**28 477**	**6 237**	**872**	**19.8**	**7.5**
541	Professional, scientific, & technical services	67	78 236	28 477	6 237	872	19.8	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 672	301	97	17	39.9	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 672	301	97	17	39.9	6.9
541213	Tax return preparation services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	10	4 618	1 725	295	30	44.9	24.9
5415	Computer systems design & related services	19	45 165	11 579	2 539	328	6.7	7.8
54151	Computer systems design & related services	19	45 165	11 579	2 539	328	6.7	7.8
541511	Custom computer programming services	11	D	D	D	b	D	D
541512	Computer systems design services	7	D	D	D	e	D	D
5415121	Computer systems integrators	4	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	8	7 269	1 703	115	27	96.4	3.6
54162	Environmental consulting services	1	D	D	D	a	D	D
541620	Environmental consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	6	13 427	10 803	2 653	350	4.2	–
5419	Other professional, scientific, & technical services	11	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	NEWMAN, CA							
54	**Professional, scientific, & technical services**	**3**	**713**	**314**	**36**	**12**	**D**	**–**
	NEWPORT BEACH, CA							
54	**Professional, scientific, & technical services**	**1 031**	**1 120 312**	**413 725**	**86 214**	**7 343**	**24.9**	**5.4**
541	Professional, scientific, & technical services	1 031	1 120 312	413 725	86 214	7 343	24.9	5.4
5411	Legal services	359	350 000	120 247	23 856	1 969	21.2	3.8
54111	Offices of lawyers	355	348 227	119 518	23 741	1 951	21.3	3.8
541110	Offices of lawyers	355	348 227	119 518	23 741	1 951	21.3	3.8
5411101	Offices of lawyers (except legal aid societies)	355	348 227	119 518	23 741	1 951	21.3	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	118	99 923	40 742	9 601	1 004	21.0	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	118	99 923	40 742	9 601	1 004	21.0	9.1
541211	Offices of certified public accountants	88	78 967	30 409	7 218	738	19.8	2.0
541219	Other accounting services	24	D	D	D	c	D	D
5413	Architectural, engineering, & related services	160	196 757	82 918	16 159	1 307	36.3	3.2
54131	Architectural services	76	93 805	32 943	6 359	558	11.3	1.9
541310	Architectural services	76	93 805	32 943	6 359	558	11.3	1.9
54133	Engineering services	73	100 293	48 918	9 617	725	59.9	4.3
541330	Engineering services	73	100 293	48 918	9 617	725	59.9	4.3
5414	Specialized design services	44	64 017	10 114	2 201	177	15.4	.3
54141	Interior design services	20	27 004	5 327	1 282	105	9.6	.1
541410	Interior design services	20	27 004	5 327	1 282	105	9.6	.1
54143	Graphic design services	18	31 923	3 634	622	52	20.6	.4
541430	Graphic design services	18	31 923	3 634	622	52	20.6	.4
5414301	Graphic design services (except commercial art & medical artists)	17	D	D	D	b	D	D
5415	Computer systems design & related services	88	152 897	79 554	17 152	1 426	12.2	12.0
54151	Computer systems design & related services	88	152 897	79 554	17 152	1 426	12.2	12.0
541511	Custom computer programming services	41	85 091	56 178	12 249	806	11.0	9.0
541512	Computer systems design services	35	58 156	18 400	3 963	532	12.5	9.5
5415121	Computer systems integrators	14	36 030	7 751	1 551	237	6.1	13.6
5415122	Computer systems consultants (except systems integrators)	21	22 126	10 649	2 412	295	22.8	3.0
541519	Other computer related services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	159	140 065	48 666	10 047	886	25.0	6.8
54161	Management consulting services	126	118 319	41 004	8 589	750	21.5	6.2
541611	Administrative management & general management consulting service	55	66 097	25 222	5 101	410	13.4	5.3
541612	Human resources & executive search consulting services	28	18 338	6 773	1 524	121	20.3	2.6
5416122	Executive placement services	14	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	13	5 987	2 697	547	54	36.8	8.0
541613	Marketing consulting services	34	29 394	6 864	1 652	171	42.0	3.1
54162	Environmental consulting services	10	9 763	4 564	888	75	42.9	13.9
541620	Environmental consulting services	10	9 763	4 564	888	75	42.9	13.9
54169	Other scientific & technical consulting services	23	11 983	3 098	570	61	45.7	7.1
541690	Other scientific & technical consulting services	23	11 983	3 098	570	61	45.7	7.1
5417	Scientific research & development services	11	19 212	6 235	1 434	109	11.4	1.3
54171	R&D in the physical, engineering, & life sciences	11	19 212	6 235	1 434	109	11.4	1.3
541710	R&D in the physical, engineering, & life sciences	11	19 212	6 235	1 434	109	11.4	1.3
5417101	R&D in the physical & engineering sciences	11	19 212	6 235	1 434	109	11.4	1.3
5418	Advertising & related services	80	82 762	23 090	5 177	398	54.7	4.0
54181	Advertising agencies	39	38 783	15 484	3 621	250	41.1	6.6
541810	Advertising agencies	39	38 783	15 484	3 621	250	41.1	6.6
54182	Public relations agencies	13	4 837	1 296	264	33	50.8	–
541820	Public relations agencies	13	4 837	1 296	264	33	50.8	–
54184	Media representatives	5	D	D	D	a	D	D
541840	Media representatives	5	D	D	D	a	D	D
5418401	Radio & television advertising representatives	1	D	D	D	a	D	D
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEWPORT BEACH, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	12	14 679	2 159	587	67	6.4	1.0
54191	Marketing research & public opinion polling	3	D	D	D	b	D	D
541910	Marketing research & public opinion polling	3	D	D	D	b	D	D
54192	Photographic services	7	2 422	558	190	41	38.9	–
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	NORCO, CA							
54	**Professional, scientific, & technical services**	**29**	**37 575**	**12 117**	**3 093**	**386**	**18.1**	**70.1**
541	Professional, scientific, & technical services	29	37 575	12 117	3 093	386	18.1	70.1
5413	Architectural, engineering, & related services	8	6 017	2 212	532	64	43.6	–
5415	Computer systems design & related services	4	D	D	D	e	D	D
54151	Computer systems design & related services	4	D	D	D	e	D	D
	NORWALK, CA							
54	**Professional, scientific, & technical services**	**51**	**13 544**	**5 593**	**1 955**	**435**	**50.8**	**10.0**
541	Professional, scientific, & technical services	51	13 544	5 593	1 955	435	50.8	10.0
5411	Legal services	17	5 429	1 905	385	75	34.6	2.7
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	4 728	2 260	1 317	317	35.2	24.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	4 728	2 260	1 317	317	35.2	24.4
541213	Tax return preparation services	7	1 504	649	291	176	14.8	7.8
541219	Other accounting services	7	1 540	716	264	31	42.3	9.0
5413	Architectural, engineering, & related services	5	1 867	912	142	25	100.0	–
	NOVATO, CA							
54	**Professional, scientific, & technical services**	**177**	**151 369**	**62 145**	**14 064**	**1 446**	**36.1**	**14.5**
541	Professional, scientific, & technical services	177	151 369	62 145	14 064	1 446	36.1	14.5
5411	Legal services	30	25 549	9 971	2 198	261	75.4	13.2
54111	Offices of lawyers	29	D	D	D	e	D	D
541110	Offices of lawyers	29	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	20 083	9 217	2 242	322	18.4	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	20 083	9 217	2 242	322	18.4	9.6
541211	Offices of certified public accountants	16	7 211	2 778	621	67	41.9	.2
541213	Tax return preparation services	2	D	D	D	b	D	D
541219	Other accounting services	8	10 350	5 437	1 289	154	3.8	7.6
5413	Architectural, engineering, & related services	34	49 937	19 895	4 505	395	9.1	19.3
54133	Engineering services	19	45 686	18 335	4 245	357	8.1	20.4
541330	Engineering services	19	45 686	18 335	4 245	357	8.1	20.4
5414	Specialized design services	8	3 647	1 231	240	46	80.5	4.5
5415	Computer systems design & related services	36	25 432	11 955	2 845	224	52.4	15.3
54151	Computer systems design & related services	36	25 432	11 955	2 845	224	52.4	15.3
541511	Custom computer programming services	17	15 708	8 063	2 004	147	58.0	24.3
5416	Management, scientific, & technical consulting services	27	19 289	7 013	1 491	125	41.7	7.2
54161	Management consulting services	17	9 112	3 257	683	72	58.1	15.2
541612	Human resources & executive search consulting services	8	5 080	2 183	486	34	67.3	24.8
54169	Other scientific & technical consulting services	6	6 645	2 263	478	26	19.3	–
541690	Other scientific & technical consulting services	6	6 645	2 263	478	26	19.3	–
5418	Advertising & related services	7	1 908	681	138	19	86.6	–
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	OAKDALE, CA							
54	**Professional, scientific, & technical services**	**13**	**2 488**	**864**	**184**	**34**	**68.2**	**15.8**
541	Professional, scientific, & technical services	13	2 488	864	184	34	68.2	15.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OAKLAND, CA							
54	**Professional, scientific, & technical services**	**1 110**	**1 130 276**	**466 188**	**105 327**	**8 673**	**19.1**	**7.4**
541	Professional, scientific, & technical services	1 110	1 130 276	466 188	105 327	8 673	19.1	7.4
5411	Legal services	404	388 921	169 870	39 430	2 631	16.2	3.4
54111	Offices of lawyers	395	384 748	167 768	38 983	2 561	16.4	3.0
541110	Offices of lawyers	395	384 748	167 768	38 983	2 561	16.4	3.0
5411101	Offices of lawyers (except legal aid societies)	395	384 748	167 768	38 983	2 561	16.4	3.0
54119	Other legal services	9	4 173	2 102	447	70	1.0	37.0
541199	All other legal services	6	3 551	1 815	385	62	–	43.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	131	79 785	31 721	7 147	1 090	21.3	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	131	79 785	31 721	7 147	1 090	21.3	10.7
541211	Offices of certified public accountants	80	70 582	28 851	6 233	680	17.6	9.9
541213	Tax return preparation services	17	4 412	1 479	609	313	31.1	2.0
541219	Other accounting services	32	D	D	D	b	D	D
5413	Architectural, engineering, & related services	199	264 350	124 659	30 124	2 355	21.6	4.3
54131	Architectural services	63	50 364	15 922	3 420	399	23.6	7.6
541310	Architectural services	63	50 364	15 922	3 420	399	23.6	7.6
54133	Engineering services	119	199 326	103 511	25 528	1 771	20.6	3.8
541330	Engineering services	119	199 326	103 511	25 528	1 771	20.6	3.8
54137	Surveying & mapping (except geophysical) services	6	9 603	3 228	770	108	24.4	–
541370	Surveying & mapping (except geophysical) services	6	9 603	3 228	770	108	24.4	–
5414	Specialized design services	35	21 596	7 091	1 588	213	38.5	5.2
54141	Interior design services	7	6 043	2 688	621	38	17.8	.4
541410	Interior design services	7	6 043	2 688	621	38	17.8	.4
54143	Graphic design services	24	12 324	3 060	645	100	50.0	5.2
541430	Graphic design services	24	12 324	3 060	645	100	50.0	5.2
5414301	Graphic design services (except commercial art & medical artists)	20	10 811	2 895	608	92	43.0	6.0
5415	Computer systems design & related services	139	169 625	62 836	12 857	1 009	15.8	17.1
54151	Computer systems design & related services	139	169 625	62 836	12 857	1 009	15.8	17.1
541511	Custom computer programming services	62	32 772	20 757	4 738	279	32.8	5.8
541512	Computer systems design services	58	102 600	33 375	6 691	497	10.2	25.3
5415121	Computer systems integrators	15	58 638	16 567	3 472	254	2.9	19.3
5415122	Computer systems consultants (except systems integrators)	43	43 962	16 808	3 219	243	19.8	33.4
541519	Other computer related services	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	124	122 302	46 008	8 919	824	19.8	9.2
54161	Management consulting services	87	82 768	27 874	4 848	471	15.5	9.6
541611	Administrative management & general management consulting service	40	43 277	13 085	1 928	215	13.8	16.6
541612	Human resources & executive search consulting services	18	10 186	4 821	802	78	24.6	1.1
5416122	Executive placement services	8	6 646	4 091	661	47	10.2	1.7
541613	Marketing consulting services	17	12 570	3 421	523	53	20.6	5.2
541614	Process, physical distribution, & logistics consulting services	7	12 859	4 906	1 056	86	9.9	–
541618	Other management consulting services	5	3 876	1 641	539	39	13.9	–
54162	Environmental consulting services	16	22 348	8 671	1 886	212	42.1	.6
541620	Environmental consulting services	16	22 348	8 671	1 886	212	42.1	.6
54169	Other scientific & technical consulting services	21	17 186	9 463	2 185	141	11.0	18.2
541690	Other scientific & technical consulting services	21	17 186	9 463	2 185	141	11.0	18.2
5417	Scientific research & development services	12	15 408	7 011	1 129	120	32.7	46.0
54172	Research & development in the social sciences & humanities	2	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	2	D	D	D	b	D	D
5418	Advertising & related services	43	61 782	15 080	3 739	356	20.6	3.4
54181	Advertising agencies	17	10 284	3 689	789	96	35.6	1.9
541810	Advertising agencies	17	10 284	3 689	789	96	35.6	1.9
54185	Display advertising	3	D	D	D	c	D	D
541850	Display advertising	3	D	D	D	c	D	D
5418502	Outdoor advertising services	3	D	D	D	c	D	D
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	23	6 507	1 912	394	75	32.7	–
54192	Photographic services	16	3 417	1 122	240	50	38.1	–
541921	Photographic studios, portrait	10	2 090	710	158	32	18.3	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OCEANSIDE, CA							
54	**Professional, scientific, & technical services**	**169**	**62 332**	**22 771**	**4 770**	**865**	**47.0**	**10.1**
541	Professional, scientific, & technical services	169	62 332	22 771	4 770	865	47.0	10.1
5411	Legal services	25	4 825	1 559	338	59	32.2	7.8
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	9 496	3 642	878	294	40.9	21.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	9 496	3 642	878	294	40.9	21.0
541213	Tax return preparation services	8	2 680	934	296	174	20.1	–
541219	Other accounting services	13	4 244	2 087	450	92	31.2	34.1
5413	Architectural, engineering, & related services	32	16 167	5 699	1 068	139	69.5	7.4
54133	Engineering services	21	10 963	4 093	730	99	74.4	8.4
541330	Engineering services	21	10 963	4 093	730	99	74.4	8.4
54135	Building inspection services	2	D	D	D	a	D	D
541350	Building inspection services	2	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	a	D	D
5415	Computer systems design & related services	22	8 506	4 021	954	109	58.4	–
54151	Computer systems design & related services	22	8 506	4 021	954	109	58.4	–
5416	Management, scientific, & technical consulting services	22	11 173	4 288	724	119	16.2	10.4
54161	Management consulting services	18	8 419	3 628	547	86	21.6	.1
541612	Human resources & executive search consulting services	6	4 718	1 563	320	47	28.0	–
5416122	Executive placement services	5	D	D	D	b	D	D
5418	Advertising & related services	11	8 899	2 530	585	83	50.0	–
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	OJAI, CA							
54	**Professional, scientific, & technical services**	**24**	**23 609**	**10 588**	**2 676**	**227**	**9.8**	**–**
541	Professional, scientific, & technical services	24	23 609	10 588	2 676	227	9.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 667	930	236	23	16.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 667	930	236	23	16.5	–
5413	Architectural, engineering, & related services	6	3 332	1 188	252	30	25.0	–
5416	Management, scientific, & technical consulting services	5	D	D	D	c	D	D
54169	Other scientific & technical consulting services	2	D	D	D	c	D	D
541690	Other scientific & technical consulting services	2	D	D	D	c	D	D
	ONTARIO, CA							
54	**Professional, scientific, & technical services**	**119**	**121 890**	**47 218**	**10 956**	**1 048**	**30.6**	**6.4**
541	Professional, scientific, & technical services	119	121 890	47 218	10 956	1 048	30.6	6.4
5411	Legal services	29	15 212	5 129	1 164	134	27.7	7.3
54111	Offices of lawyers	29	15 212	5 129	1 164	134	27.7	7.3
541110	Offices of lawyers	29	15 212	5 129	1 164	134	27.7	7.3
5411101	Offices of lawyers (except legal aid societies)	29	15 212	5 129	1 164	134	27.7	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	13 827	5 759	1 368	129	13.4	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	13 827	5 759	1 368	129	13.4	1.9
541211	Offices of certified public accountants	6	D	D	D	b	D	D
541213	Tax return preparation services	7	D	D	D	a	D	D
5413	Architectural, engineering, & related services	32	45 923	21 357	4 933	411	15.2	9.2
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
54133	Engineering services	24	31 245	16 066	3 641	306	17.8	13.5
541330	Engineering services	24	31 245	16 066	3 641	306	17.8	13.5
5415	Computer systems design & related services	9	17 656	7 826	1 833	120	90.8	7.0
54151	Computer systems design & related services	9	17 656	7 826	1 833	120	90.8	7.0
541511	Custom computer programming services	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	13	19 606	4 302	939	154	8.0	1.1
54161	Management consulting services	9	17 243	3 227	745	135	7.9	.1
541614	Process, physical distribution, & logistics consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	9	7 764	2 417	632	81	65.5	6.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ORANGE, CA							
54	**Professional, scientific, & technical services**	**497**	**611 263**	**217 385**	**48 757**	**6 459**	**20.9**	**8.4**
541	Professional, scientific, & technical services	497	611 263	217 385	48 757	6 459	20.9	8.4
5411	Legal services	170	116 757	48 245	9 169	858	21.7	16.1
54111	Offices of lawyers	167	D	D	D	f	D	D
541110	Offices of lawyers	167	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	167	D	D	D	f	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	75	39 761	22 847	5 236	657	24.6	40.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	75	39 761	22 847	5 236	657	24.6	40.1
541211	Offices of certified public accountants	38	15 625	6 043	1 327	173	43.9	6.3
541213	Tax return preparation services	6	881	166	55	12	83.5	16.5
541219	Other accounting services	28	D	D	D	c	D	D
5413	Architectural, engineering, & related services	86	257 944	67 838	16 484	1 254	9.4	1.4
54131	Architectural services	13	8 828	2 529	459	62	40.4	16.5
541310	Architectural services	13	8 828	2 529	459	62	40.4	16.5
54133	Engineering services	56	238 743	60 250	14 818	1 035	7.4	.2
541330	Engineering services	56	238 743	60 250	14 818	1 035	7.4	.2
54138	Testing laboratories	12	8 048	3 849	925	128	35.7	1.8
541380	Testing laboratories	12	8 048	3 849	925	128	35.7	1.8
5414	Specialized design services	17	9 747	4 142	933	137	52.8	3.0
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
54143	Graphic design services	7	4 051	1 758	456	47	11.1	–
541430	Graphic design services	7	4 051	1 758	456	47	11.1	–
5414301	Graphic design services (except commercial art & medical artists)	7	4 051	1 758	456	47	11.1	–
5415	Computer systems design & related services	55	102 629	45 782	10 151	769	38.5	4.4
54151	Computer systems design & related services	55	102 629	45 782	10 151	769	38.5	4.4
541511	Custom computer programming services	29	46 387	23 515	4 931	336	67.0	1.8
541512	Computer systems design services	21	52 319	19 497	4 493	375	16.0	6.0
5415121	Computer systems integrators	13	44 225	16 162	3 868	296	9.7	4.9
5415122	Computer systems consultants (except systems integrators)	8	8 094	3 335	625	79	50.1	11.7
5416	Management, scientific, & technical consulting services	50	38 033	12 907	2 741	294	35.9	21.9
54161	Management consulting services	39	23 297	8 973	1 747	200	16.6	33.0
541611	Administrative management & general management consulting service	18	10 508	2 500	606	57	10.4	70.8
541612	Human resources & executive search consulting services	9	7 772	4 730	717	81	8.4	–
5416122	Executive placement services	4	4 038	2 454	434	46	–	–
54169	Other scientific & technical consulting services	9	D	D	D	b	D	D
541690	Other scientific & technical consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	21	34 419	11 763	3 053	2 306	21.2	.2
54189	Other services related to advertising	8	6 598	992	273	33	23.3	.8
541890	Other services related to advertising	8	6 598	992	273	33	23.3	.8
5419	Other professional, scientific, & technical services	20	11 718	3 686	964	181	18.9	.9
54192	Photographic services	15	4 969	1 810	417	98	25.1	2.0
541921	Photographic studios, portrait	10	3 634	1 313	296	76	22.2	–
54199	All other professional, scientific, & technical services	3	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	3	D	D	D	b	D	D
	ORANGE COVE, CA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	ORINDA, CA							
54	**Professional, scientific, & technical services**	**135**	**61 021**	**28 405**	**4 774**	**500**	**35.0**	**8.6**
541	Professional, scientific, & technical services	135	61 021	28 405	4 774	500	35.0	8.6
5411	Legal services	22	8 889	3 640	669	82	15.5	10.3
54111	Offices of lawyers	22	8 889	3 640	669	82	15.5	10.3
541110	Offices of lawyers	22	8 889	3 640	669	82	15.5	10.3
5411101	Offices of lawyers (except legal aid societies)	22	8 889	3 640	669	82	15.5	10.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 680	2 450	445	65	29.5	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 680	2 450	445	65	29.5	17.0
5413	Architectural, engineering, & related services	22	9 236	3 750	720	74	57.3	4.9
5415	Computer systems design & related services	31	18 395	10 907	1 433	139	21.9	8.6
54151	Computer systems design & related services	31	18 395	10 907	1 433	139	21.9	8.6
541511	Custom computer programming services	13	8 127	5 820	448	79	15.9	13.9
541512	Computer systems design services	13	8 271	4 323	863	38	27.9	5.4
5416	Management, scientific, & technical consulting services	30	11 233	4 936	907	69	44.4	8.6
54161	Management consulting services	26	10 706	4 616	872	63	42.1	8.5
5418	Advertising & related services	5	6 196	1 295	314	35	30.4	–
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ORLAND, CA							
54	**Professional, scientific, & technical services**	**13**	**3 079**	**761**	**184**	**66**	**62.1**	**3.3**
541	Professional, scientific, & technical services	13	3 079	761	184	66	62.1	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 734	675	166	60	43.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 734	675	166	60	43.4	–
	OROVILLE, CA							
54	**Professional, scientific, & technical services**	**41**	**9 693**	**2 766**	**760**	**131**	**50.8**	**13.8**
541	Professional, scientific, & technical services	41	9 693	2 766	760	131	50.8	13.8
5411	Legal services	20	5 869	1 415	305	47	39.1	14.2
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 795	724	298	44	43.5	18.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 795	724	298	44	43.5	18.2
	OXNARD, CA							
54	**Professional, scientific, & technical services**	**175**	**102 476**	**35 357**	**7 725**	**1 069**	**23.7**	**8.4**
541	Professional, scientific, & technical services	175	102 476	35 357	7 725	1 069	23.7	8.4
5411	Legal services	63	36 144	12 296	2 307	338	28.3	2.2
54111	Offices of lawyers	61	D	D	D	e	D	D
541110	Offices of lawyers	61	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	61	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	16 183	4 426	1 033	164	31.8	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	16 183	4 426	1 033	164	31.8	1.2
541211	Offices of certified public accountants	16	6 870	2 141	470	65	48.2	1.7
541213	Tax return preparation services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	25 517	11 222	2 666	280	16.5	24.8
54133	Engineering services	15	20 520	10 086	2 397	246	9.4	18.9
541330	Engineering services	15	20 520	10 086	2 397	246	9.4	18.9
5414	Specialized design services	7	2 303	1 120	276	38	28.0	9.7
5415	Computer systems design & related services	9	6 359	2 169	562	51	17.1	3.3
54151	Computer systems design & related services	9	6 359	2 169	562	51	17.1	3.3
5418	Advertising & related services	12	10 361	2 681	617	122	2.7	1.8
54189	Other services related to advertising	4	8 809	2 178	474	97	1.8	–
541890	Other services related to advertising	4	8 809	2 178	474	97	1.8	–
5418902	Advertising specialties goods distributor	4	8 809	2 178	474	97	1.8	–
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	6	1 407	206	44	17	38.7	–
	PACIFICA, CA							
54	**Professional, scientific, & technical services**	**45**	**11 334**	**4 409**	**852**	**97**	**24.4**	**63.0**
541	Professional, scientific, & technical services	45	11 334	4 409	852	97	24.4	63.0
	PACIFIC GROVE, CA							
54	**Professional, scientific, & technical services**	**53**	**18 866**	**6 071**	**1 053**	**222**	**69.5**	**11.6**
541	Professional, scientific, & technical services	53	18 866	6 071	1 053	222	69.5	11.6
5414	Specialized design services	5	2 090	519	117	17	50.6	49.4
5415	Computer systems design & related services	10	9 806	3 530	526	43	64.1	9.3
54151	Computer systems design & related services	10	9 806	3 530	526	43	64.1	9.3
541511	Custom computer programming services	8	D	D	D	b	D	D
	PALMDALE, CA							
54	**Professional, scientific, & technical services**	**47**	**18 501**	**6 301**	**1 568**	**227**	**39.1**	**16.9**
541	Professional, scientific, & technical services	47	18 501	6 301	1 568	227	39.1	16.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 552	675	209	59	39.4	31.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 552	675	209	59	39.4	31.6
5413	Architectural, engineering, & related services	12	5 834	2 115	599	58	36.8	39.9
5415	Computer systems design & related services	9	5 992	2 136	435	42	51.4	2.0
54151	Computer systems design & related services	9	5 992	2 136	435	42	51.4	2.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PALM DESERT, CA							
54	**Professional, scientific, & technical services**	**200**	**79 673**	**23 057**	**5 077**	**746**	**41.9**	**14.5**
541	Professional, scientific, & technical services	200	79 673	23 057	5 077	746	41.9	14.5
5411	Legal services	53	19 028	5 635	1 227	147	46.9	13.5
54111	Offices of lawyers	52	D	D	D	c	D	D
541110	Offices of lawyers	52	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	52	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	11 105	4 602	898	155	44.5	15.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	11 105	4 602	898	155	44.5	15.4
541211	Offices of certified public accountants	23	7 174	3 238	614	76	49.4	3.8
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	34	13 611	4 739	1 007	149	51.3	4.4
54131	Architectural services	14	4 231	1 199	253	37	95.2	–
541310	Architectural services	14	4 231	1 199	253	37	95.2	–
5414	Specialized design services	17	9 691	996	174	35	62.5	1.2
54141	Interior design services	14	7 933	550	83	17	74.9	1.5
541410	Interior design services	14	7 933	550	83	17	74.9	1.5
54143	Graphic design services	3	1 758	446	91	18	D	–
541430	Graphic design services	3	1 758	446	91	18	D	–
5416	Management, scientific, & technical consulting services	21	15 724	4 240	1 077	139	15.9	37.5
54161	Management consulting services	14	8 650	3 005	840	112	11.1	4.1
54169	Other scientific & technical consulting services	6	D	D	D	b	D	D
541690	Other scientific & technical consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	16	5 981	1 690	404	74	41.5	2.1
	PALM SPRINGS, CA							
54	**Professional, scientific, & technical services**	**130**	**54 318**	**20 556**	**4 504**	**596**	**29.6**	**15.9**
541	Professional, scientific, & technical services	130	54 318	20 556	4 504	596	29.6	15.9
5411	Legal services	50	17 779	5 783	1 232	132	28.4	10.3
54111	Offices of lawyers	49	D	D	D	c	D	D
541110	Offices of lawyers	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	16 162	6 954	1 598	231	23.8	27.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	16 162	6 954	1 598	231	23.8	27.3
541211	Offices of certified public accountants	12	12 561	5 983	1 313	130	11.9	33.1
541213	Tax return preparation services	3	D	D	D	b	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	8 152	3 728	834	97	20.8	5.5
5414	Specialized design services	6	2 280	266	63	10	100.0	–
5416	Management, scientific, & technical consulting services	13	3 707	1 051	245	31	55.3	16.1
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	11	3 646	1 712	356	74	2.2	25.4
	PALO ALTO, CA							
54	**Professional, scientific, & technical services**	**731**	**1 724 658**	**720 130**	**170 757**	**9 034**	**8.4**	**17.8**
541	Professional, scientific, & technical services	731	1 724 658	720 130	170 757	9 034	8.4	17.8
5411	Legal services	163	675 356	307 196	73 386	3 557	3.2	23.2
54111	Offices of lawyers	160	D	D	D	h	D	D
541110	Offices of lawyers	160	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	160	D	D	D	h	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	51	61 082	21 408	4 955	476	11.4	26.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	51	61 082	21 408	4 955	476	11.4	26.1
541211	Offices of certified public accountants	45	59 853	20 783	4 785	451	10.7	26.3
5413	Architectural, engineering, & related services	90	112 667	46 931	9 983	771	19.3	38.8
54131	Architectural services	30	21 215	7 166	1 359	185	28.9	7.4
541310	Architectural services	30	21 215	7 166	1 359	185	28.9	7.4
54133	Engineering services	52	88 542	38 666	8 387	565	14.4	47.6
541330	Engineering services	52	88 542	38 666	8 387	565	14.4	47.6
5414	Specialized design services	67	63 506	19 886	5 092	374	19.0	2.0
54141	Interior design services	14	11 169	2 405	597	54	57.2	8.0
541410	Interior design services	14	11 169	2 405	597	54	57.2	8.0
54142	Industrial design services	6	14 497	6 451	1 795	108	–	–
541420	Industrial design services	6	14 497	6 451	1 795	108	–	–
54143	Graphic design services	44	33 887	8 835	2 105	172	16.8	1.1
541430	Graphic design services	44	33 887	8 835	2 105	172	16.8	1.1
5414301	Graphic design services (except commercial art & medical artists)	39	32 770	8 544	2 028	160	15.2	1.1
54149	Other specialized design services	3	3 953	2 195	595	40	–	–
541490	Other specialized design services	3	3 953	2 195	595	40	–	–
5415	Computer systems design & related services	147	274 235	123 745	29 904	1 329	14.1	15.6
54151	Computer systems design & related services	147	274 235	123 745	29 904	1 329	14.1	15.6
541511	Custom computer programming services	72	143 680	69 102	17 155	822	16.0	6.2
541512	Computer systems design services	52	116 947	48 034	10 821	430	10.7	23.8
5415121	Computer systems integrators	15	72 466	20 035	4 473	228	3.8	30.0
5415122	Computer systems consultants (except systems integrators)	37	44 481	27 999	6 348	202	21.9	13.6
541519	Other computer related services	22	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PALO ALTO, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	107	113 303	50 674	9 252	587	23.9	5.8
54161	Management consulting services	82	87 400	39 768	7 128	465	22.4	3.0
541611	Administrative management & general management consulting service	42	69 612	32 379	5 401	337	20.9	1.0
541612	Human resources & executive search consulting services	17	9 372	4 473	1 194	78	30.6	8.5
5416122	Executive placement services	9	5 931	2 994	821	54	22.9	9.0
541613	Marketing consulting services	19	6 513	2 146	359	43	33.7	11.1
54169	Other scientific & technical consulting services	23	D	D	D	c	D	D
541690	Other scientific & technical consulting services	23	D	D	D	c	D	D
5417	Scientific research & development services	54	334 582	119 192	31 332	1 444	2.7	9.3
54171	R&D in the physical, engineering, & life sciences	48	329 818	115 809	30 773	1 407	2.6	9.0
541710	R&D in the physical, engineering, & life sciences	48	329 818	115 809	30 773	1 407	2.6	9.0
5417101	R&D in the physical & engineering sciences	27	109 896	40 877	9 082	480	5.5	10.7
5417102	Research & development in the life sciences	21	219 922	74 932	21 691	927	1.1	8.2
5418	Advertising & related services	34	54 439	20 830	4 893	334	11.6	5.3
54181	Advertising agencies	13	19 429	7 821	1 928	121	26.1	8.6
541810	Advertising agencies	13	19 429	7 821	1 928	121	26.1	8.6
54182	Public relations agencies	12	19 000	9 843	2 160	142	5.6	1.5
541820	Public relations agencies	12	19 000	9 843	2 160	142	5.6	1.5
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	18	35 488	10 268	1 960	162	5.5	17.3
54191	Marketing research & public opinion polling	5	22 606	5 695	1 027	61	–	23.7
541910	Marketing research & public opinion polling	5	22 606	5 695	1 027	61	–	23.7
54193	Translation & interpretation services	4	9 936	3 687	783	76	11.3	–
541930	Translation & interpretation services	4	9 936	3 687	783	76	11.3	–
	PALOS VERDES ESTATES, CA							
54	**Professional, scientific, & technical services**	**64**	**28 728**	**12 586**	**2 420**	**239**	**37.0**	**11.2**
541	Professional, scientific, & technical services	64	28 728	12 586	2 420	239	37.0	11.2
5411	Legal services	10	4 056	1 469	308	29	16.2	46.5
54111	Offices of lawyers	10	4 056	1 469	308	29	16.2	46.5
541110	Offices of lawyers	10	4 056	1 469	308	29	16.2	46.5
5411101	Offices of lawyers (except legal aid societies)	10	4 056	1 469	308	29	16.2	46.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 976	849	180	23	70.7	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 976	849	180	23	70.7	2.5
5413	Architectural, engineering, & related services	12	5 552	2 447	502	41	42.0	20.7
5414	Specialized design services	5	2 013	264	27	10	89.1	–
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	5 763	1 943	215	36	37.2	1.0
54161	Management consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	5	2 786	872	192	27	37.5	–
	PARADISE, CA							
54	**Professional, scientific, & technical services**	**28**	**4 467**	**1 136**	**308**	**74**	**74.5**	**14.0**
541	Professional, scientific, & technical services	28	4 467	1 136	308	74	74.5	14.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 698	473	154	41	62.4	26.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 698	473	154	41	62.4	26.7
	PARAMOUNT, CA							
54	**Professional, scientific, & technical services**	**28**	**26 798**	**10 253**	**2 458**	**417**	**26.6**	**3.4**
541	Professional, scientific, & technical services	28	26 798	10 253	2 458	417	26.6	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 324	330	75	20	45.5	38.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 324	330	75	20	45.5	38.7
5413	Architectural, engineering, & related services	8	6 619	3 353	907	94	28.1	–
5418	Advertising & related services	5	13 780	4 562	1 061	225	22.3	2.9
	PARLIER, CA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PASADENA, CA							
54	**Professional, scientific, & technical services**	**872**	**1 292 852**	**484 803**	**106 945**	**10 199**	**11.2**	**15.1**
541	Professional, scientific, & technical services	872	1 292 852	484 803	106 945	10 199	11.2	15.1
5411	Legal services	337	222 994	79 420	15 768	1 580	21.5	14.3
54111	Offices of lawyers	331	D	D	D	g	D	D
541110	Offices of lawyers	331	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	331	D	D	D	g	D	D
54119	Other legal services	6	D	D	D	c	D	D
541191	Title abstract & settlement offices	4	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	111	56 190	20 268	4 797	822	28.4	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	111	56 190	20 268	4 797	822	28.4	6.7
541211	Offices of certified public accountants	79	45 593	16 240	3 677	412	28.7	5.7
541213	Tax return preparation services	8	5 377	1 865	702	323	13.8	–
541219	Other accounting services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	148	765 402	277 960	62 867	5 679	4.0	16.5
54131	Architectural services	49	44 412	17 583	3 898	349	16.0	4.4
541310	Architectural services	49	44 412	17 583	3 898	349	16.0	4.4
54133	Engineering services	93	718 544	259 246	58 697	5 295	3.0	17.3
541330	Engineering services	93	718 544	259 246	58 697	5 295	3.0	17.3
5414	Specialized design services	59	40 517	13 404	2 775	293	27.0	11.0
54141	Interior design services	19	17 408	6 222	1 473	145	22.3	–
541410	Interior design services	19	17 408	6 222	1 473	145	22.3	–
54143	Graphic design services	37	22 566	6 933	1 246	144	30.9	19.8
541430	Graphic design services	37	22 566	6 933	1 246	144	30.9	19.8
5414301	Graphic design services (except commercial art & medical artists)	34	20 921	6 475	1 127	140	33.3	17.4
5415	Computer systems design & related services	56	79 719	44 575	9 587	762	13.3	8.9
54151	Computer systems design & related services	56	79 719	44 575	9 587	762	13.3	8.9
541511	Custom computer programming services	30	53 916	31 161	6 644	504	7.4	7.2
541512	Computer systems design services	21	D	D	D	c	D	D
541519	Other computer related services	4	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	95	76 075	27 188	6 133	555	24.4	9.4
54161	Management consulting services	72	61 187	21 984	5 284	448	22.4	2.9
541611	Administrative management & general management consulting service	36	14 478	5 114	1 338	135	42.6	6.7
541612	Human resources & executive search consulting services	23	19 530	8 452	1 873	173	28.7	1.5
5416122	Executive placement services	14	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	7	7 350	3 127	760	62	36.9	1.9
541613	Marketing consulting services	10	26 160	8 064	1 970	133	4.4	2.1
54169	Other scientific & technical consulting services	17	11 954	3 900	578	75	32.6	45.0
541690	Other scientific & technical consulting services	17	11 954	3 900	578	75	32.6	45.0
5417	Scientific research & development services	15	19 286	9 284	2 254	188	10.0	3.9
54171	R&D in the physical, engineering, & life sciences	13	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	13	D	D	D	c	D	D
5418	Advertising & related services	29	28 123	11 527	2 495	220	23.0	47.1
54181	Advertising agencies	14	20 837	8 705	1 997	157	8.8	59.7
541810	Advertising agencies	14	20 837	8 705	1 997	157	8.8	59.7
5419	Other professional, scientific, & technical services	22	4 546	1 177	269	100	48.5	7.6
54192	Photographic services	16	3 153	686	145	73	54.4	11.0
541921	Photographic studios, portrait	12	2 550	522	100	61	49.3	7.9
	PATTERSON, CA							
54	**Professional, scientific, & technical services**	**6**	**1 105**	**167**	**37**	**21**	**60.2**	**35.6**
541	Professional, scientific, & technical services	6	1 105	167	37	21	60.2	35.6
	PERRIS, CA							
54	**Professional, scientific, & technical services**	**10**	**2 144**	**795**	**151**	**43**	**87.6**	**–**
541	Professional, scientific, & technical services	10	2 144	795	151	43	87.6	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PETALUMA, CA							
54	**Professional, scientific, & technical services**	**145**	**119 217**	**51 636**	**12 373**	**1 158**	**20.1**	**9.4**
541	Professional, scientific, & technical services	145	119 217	51 636	12 373	1 158	20.1	9.4
5411	Legal services	30	7 188	1 944	393	68	65.1	4.3
54111	Offices of lawyers	30	7 188	1 944	393	68	65.1	4.3
541110	Offices of lawyers	30	7 188	1 944	393	68	65.1	4.3
5411101	Offices of lawyers (except legal aid societies)	30	7 188	1 944	393	68	65.1	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	6 510	1 947	496	83	65.3	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	6 510	1 947	496	83	65.3	.2
541211	Offices of certified public accountants	14	6 016	1 858	473	72	62.6	–
5413	Architectural, engineering, & related services	21	34 183	13 640	3 229	329	17.8	1.0
54131	Architectural services	4	D	D	D	c	D	D
541310	Architectural services	4	D	D	D	c	D	D
54133	Engineering services	12	21 529	6 670	1 647	154	24.8	–
541330	Engineering services	12	21 529	6 670	1 647	154	24.8	–
5414	Specialized design services	7	3 925	241	49	14	11.7	86.1
5415	Computer systems design & related services	22	25 347	15 023	3 735	203	13.0	5.2
54151	Computer systems design & related services	22	25 347	15 023	3 735	203	13.0	5.2
541511	Custom computer programming services	13	21 065	13 693	3 494	180	11.0	.4
5416	Management, scientific, & technical consulting services	30	19 473	8 927	1 793	236	17.6	27.4
54161	Management consulting services	20	14 508	6 992	1 434	177	18.9	36.0
541612	Human resources & executive search consulting services	10	D	D	D	b	D	D
5416122	Executive placement services	8	D	D	D	b	D	D
541613	Marketing consulting services	3	D	D	D	b	D	D
54169	Other scientific & technical consulting services	6	4 561	1 787	318	46	10.3	–
541690	Other scientific & technical consulting services	6	4 561	1 787	318	46	10.3	–
5418	Advertising & related services	7	D	D	D	c	D	D
54181	Advertising agencies	1	D	D	D	c	D	D
541810	Advertising agencies	1	D	D	D	c	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	PICO RIVERA, CA							
54	**Professional, scientific, & technical services**	**16**	**15 274**	**4 879**	**1 095**	**179**	**54.5**	**41.3**
541	Professional, scientific, & technical services	16	15 274	4 879	1 095	179	54.5	41.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	7 779	3 330	700	86	100.0	–
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	PIEDMONT, CA							
54	**Professional, scientific, & technical services**	**30**	**7 942**	**4 025**	**668**	**82**	**46.7**	**15.7**
541	Professional, scientific, & technical services	30	7 942	4 025	668	82	46.7	15.7
	PINOLE, CA							
54	**Professional, scientific, & technical services**	**27**	**5 035**	**1 610**	**326**	**56**	**54.6**	**36.3**
541	Professional, scientific, & technical services	27	5 035	1 610	326	56	54.6	36.3
5413	Architectural, engineering, & related services	8	1 898	725	135	21	87.6	11.6
	PISMO BEACH, CA							
54	**Professional, scientific, & technical services**	**18**	**3 146**	**997**	**205**	**42**	**71.8**	**2.0**
541	Professional, scientific, & technical services	18	3 146	997	205	42	71.8	2.0
	PITTSBURG, CA							
54	**Professional, scientific, & technical services**	**26**	**12 419**	**3 479**	**767**	**150**	**32.9**	**6.8**
541	Professional, scientific, & technical services	26	12 419	3 479	767	150	32.9	6.8
5413	Architectural, engineering, & related services	7	5 826	1 710	378	47	25.1	10.2
5418	Advertising & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PLACENTIA, CA							
54	**Professional, scientific, & technical services**	**60**	**41 232**	**15 483**	**3 497**	**372**	**30.4**	**1.7**
541	Professional, scientific, & technical services	60	41 232	15 483	3 497	372	30.4	1.7
5411	Legal services	15	3 861	1 534	437	45	48.1	12.3
54111	Offices of lawyers	15	3 861	1 534	437	45	48.1	12.3
541110	Offices of lawyers	15	3 861	1 534	437	45	48.1	12.3
5411101	Offices of lawyers (except legal aid societies)	15	3 861	1 534	437	45	48.1	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	6 556	2 429	663	64	27.2	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	6 556	2 429	663	64	27.2	1.7
541213	Tax return preparation services	4	1 236	511	197	17	24.8	–
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	16 208	6 268	1 538	136	16.8	–
54131	Architectural services	1	D	D	D	b	D	D
541310	Architectural services	1	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	7	7 763	2 448	230	29	50.7	.7
54151	Computer systems design & related services	7	7 763	2 448	230	29	50.7	.7
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	2 895	1 632	368	29	16.5	–
5418	Advertising & related services	2	D	D	D	b	D	D
	PLACERVILLE, CA							
54	**Professional, scientific, & technical services**	**48**	**14 843**	**5 326**	**1 260**	**206**	**34.0**	**2.2**
541	Professional, scientific, & technical services	48	14 843	5 326	1 260	206	34.0	2.2
5411	Legal services	20	4 929	1 752	517	72	40.1	3.4
54111	Offices of lawyers	16	2 927	703	166	25	67.5	5.8
541110	Offices of lawyers	16	2 927	703	166	25	67.5	5.8
5411101	Offices of lawyers (except legal aid societies)	16	2 927	703	166	25	67.5	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 827	698	179	35	67.7	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 827	698	179	35	67.7	1.9
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	PLEASANT HILL, CA							
54	**Professional, scientific, & technical services**	**116**	**104 760**	**64 952**	**13 717**	**1 058**	**19.2**	**37.2**
541	Professional, scientific, & technical services	116	104 760	64 952	13 717	1 058	19.2	37.2
5411	Legal services	17	5 133	1 573	379	45	52.8	5.0
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	6 889	3 315	596	84	35.8	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	6 889	3 315	596	84	35.8	9.0
541213	Tax return preparation services	4	921	178	45	17	39.3	60.7
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	30	39 772	25 197	6 101	461	20.3	3.5
54133	Engineering services	24	36 332	23 593	5 779	420	20.9	3.8
541330	Engineering services	24	36 332	23 593	5 779	420	20.9	3.8
5415	Computer systems design & related services	21	42 259	29 901	5 588	306	3.9	85.8
54151	Computer systems design & related services	21	42 259	29 901	5 588	306	3.9	85.8
541511	Custom computer programming services	10	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	19	8 991	4 600	976	140	50.6	4.9
54161	Management consulting services	16	8 169	4 196	904	112	45.6	5.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PLEASANTON, CA							
54	**Professional, scientific, & technical services**	**328**	**614 731**	**185 414**	**38 105**	**3 797**	**9.6**	**11.2**
541	Professional, scientific, & technical services	328	614 731	185 414	38 105	3 797	9.6	11.2
5411	Legal services	42	23 715	9 697	2 303	214	20.9	3.3
54111	Offices of lawyers	41	D	D	D	c	D	D
541110	Offices of lawyers	41	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	41	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	51	57 434	30 203	7 255	518	11.2	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	51	57 434	30 203	7 255	518	11.2	2.3
541211	Offices of certified public accountants	25	8 881	3 470	743	87	53.4	.7
541214	Payroll services	5	D	D	D	e	D	D
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	72	135 099	54 194	11 806	1 272	14.3	8.4
54133	Engineering services	50	78 877	32 073	6 233	665	20.7	9.0
541330	Engineering services	50	78 877	32 073	6 233	665	20.7	9.0
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
54138	Testing laboratories	6	44 289	16 774	4 385	503	1.1	–
541380	Testing laboratories	6	44 289	16 774	4 385	503	1.1	–
5414	Specialized design services	9	5 380	1 512	309	41	74.8	–
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	6	3 936	921	193	26	100.0	–
5415	Computer systems design & related services	82	301 289	69 973	11 684	814	4.6	11.9
54151	Computer systems design & related services	82	301 289	69 973	11 684	814	4.6	11.9
541511	Custom computer programming services	43	59 466	22 676	4 938	367	10.4	26.4
541512	Computer systems design services	31	231 916	44 447	6 020	394	2.8	7.5
5415121	Computer systems integrators	14	206 527	28 912	3 242	259	.1	6.7
5415122	Computer systems consultants (except systems integrators)	17	25 389	15 535	2 778	135	24.9	13.8
541519	Other computer related services	8	9 907	2 850	726	53	9.9	28.7
5416	Management, scientific, & technical consulting services	45	29 337	11 677	2 913	235	27.6	32.3
54161	Management consulting services	33	19 576	7 763	1 960	156	35.4	7.7
541611	Administrative management & general management consulting service	11	7 119	3 451	773	68	16.5	.8
541613	Marketing consulting services	9	5 451	1 203	219	22	44.5	.5
54162	Environmental consulting services	5	D	D	D	b	D	D
541620	Environmental consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	f	D	D
54185	Display advertising	1	D	D	D	f	D	D
541850	Display advertising	1	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
541922	Commercial photography	2	D	D	D	b	D	D
	POMONA, CA							
54	**Professional, scientific, & technical services**	**92**	**41 676**	**16 297**	**3 419**	**555**	**39.0**	**10.0**
541	Professional, scientific, & technical services	92	41 676	16 297	3 419	555	39.0	10.0
5411	Legal services	35	10 092	4 253	1 019	111	32.3	10.0
54111	Offices of lawyers	35	10 092	4 253	1 019	111	32.3	10.0
541110	Offices of lawyers	35	10 092	4 253	1 019	111	32.3	10.0
5411101	Offices of lawyers (except legal aid societies)	35	10 092	4 253	1 019	111	32.3	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	3 973	1 897	369	71	51.8	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	3 973	1 897	369	71	51.8	8.1
541219	Other accounting services	10	2 808	1 567	288	52	42.2	1.1
5413	Architectural, engineering, & related services	22	14 017	6 034	1 230	153	43.4	11.9
54133	Engineering services	15	9 478	3 750	727	102	51.4	17.6
541330	Engineering services	15	9 478	3 750	727	102	51.4	17.6
54135	Building inspection services	3	1 574	965	211	23	D	–
541350	Building inspection services	3	1 574	965	211	23	D	–
5416	Management, scientific, & technical consulting services	7	5 510	686	150	29	81.4	18.6
54161	Management consulting services	6	D	D	D	b	D	D
541613	Marketing consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	6	6 788	3 080	574	169	2.0	1.1
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	PORTERVILLE, CA							
54	**Professional, scientific, & technical services**	**38**	**8 979**	**2 216**	**591**	**113**	**81.6**	**5.0**
541	Professional, scientific, & technical services	38	8 979	2 216	591	113	81.6	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	3 330	776	222	51	68.0	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	3 330	776	222	51	68.0	11.2
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PORT HUENEME, CA							
54	**Professional, scientific, & technical services**	**17**	**28 104**	**9 790**	**2 382**	**212**	**1.9**	**2.3**
541	Professional, scientific, & technical services	17	28 104	9 790	2 382	212	1.9	2.3
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	b	D	D
54141	Interior design services	1	D	D	D	b	D	D
541410	Interior design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
541511	Custom computer programming services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54161	Management consulting services	2	D	D	D	b	D	D
	PORTOLA VALLEY, CA							
54	**Professional, scientific, & technical services**	**23**	**13 176**	**6 843**	**842**	**68**	**61.5**	**29.5**
541	Professional, scientific, & technical services	23	13 176	6 843	842	68	61.5	29.5
5415	Computer systems design & related services	7	4 572	3 282	630	35	85.4	14.6
54151	Computer systems design & related services	7	4 572	3 282	630	35	85.4	14.6
5416	Management, scientific, & technical consulting services	10	6 642	2 975	89	14	51.6	48.4
54161	Management consulting services	8	D	D	D	a	D	D
54169	Other scientific & technical consulting services	2	D	D	D	a	D	D
541690	Other scientific & technical consulting services	2	D	D	D	a	D	D
	POWAY, CA							
54	**Professional, scientific, & technical services**	**97**	**51 437**	**15 623**	**3 331**	**366**	**81.0**	**6.2**
541	Professional, scientific, & technical services	97	51 437	15 623	3 331	366	81.0	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	10 594	3 619	762	82	53.4	7.0
54133	Engineering services	18	9 834	3 536	735	78	49.8	7.5
541330	Engineering services	18	9 834	3 536	735	78	49.8	7.5
5415	Computer systems design & related services	20	6 768	2 777	622	48	67.0	29.7
54151	Computer systems design & related services	20	6 768	2 777	622	48	67.0	29.7
5416	Management, scientific, & technical consulting services	12	4 550	767	70	12	91.2	3.5
54161	Management consulting services	9	4 307	686	70	12	91.7	2.7
5418	Advertising & related services	3	D	D	D	c	D	D
54186	Direct mail advertising	1	D	D	D	c	D	D
541860	Direct mail advertising	1	D	D	D	c	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	RANCHO CUCAMONGA, CA							
54	**Professional, scientific, & technical services**	**200**	**100 099**	**33 737**	**7 327**	**955**	**43.5**	**9.2**
541	Professional, scientific, & technical services	200	100 099	33 737	7 327	955	43.5	9.2
5411	Legal services	57	18 816	6 863	1 701	179	50.5	7.9
54111	Offices of lawyers	56	D	D	D	c	D	D
541110	Offices of lawyers	56	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	56	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	16 384	6 113	1 387	207	23.9	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	16 384	6 113	1 387	207	23.9	5.5
541211	Offices of certified public accountants	23	12 979	4 882	1 032	131	16.4	5.8
541213	Tax return preparation services	8	1 375	343	101	22	94.0	6.0
541219	Other accounting services	7	2 030	888	254	54	24.0	3.3
5413	Architectural, engineering, & related services	38	32 782	11 165	2 609	269	42.2	6.9
54131	Architectural services	9	12 207	3 475	742	70	20.6	–
541310	Architectural services	9	12 207	3 475	742	70	20.6	–
54133	Engineering services	24	14 673	5 047	1 260	126	72.7	15.3
541330	Engineering services	24	14 673	5 047	1 260	126	72.7	15.3
54135	Building inspection services	2	D	D	D	b	D	D
541350	Building inspection services	2	D	D	D	b	D	D
5415	Computer systems design & related services	15	10 836	3 759	725	99	35.7	18.0
54151	Computer systems design & related services	15	10 836	3 759	725	99	35.7	18.0
541512	Computer systems design services	12	7 963	2 478	417	62	27.3	9.8
5416	Management, scientific, & technical consulting services	24	11 746	3 667	567	91	60.4	12.1
54161	Management consulting services	19	9 829	2 813	317	77	68.6	4.4
5418	Advertising & related services	11	5 937	1 097	179	51	65.3	5.0
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RANCHO MIRAGE, CA							
54	**Professional, scientific, & technical services**	**44**	**42 237**	**13 606**	**2 929**	**183**	**16.9**	**26.5**
541	Professional, scientific, & technical services	44	42 237	13 606	2 929	183	16.9	26.5
5411	Legal services	18	12 729	3 389	744	63	23.3	16.2
54111	Offices of lawyers	18	12 729	3 389	744	63	23.3	16.2
541110	Offices of lawyers	18	12 729	3 389	744	63	23.3	16.2
5411101	Offices of lawyers (except legal aid societies)	18	12 729	3 389	744	63	23.3	16.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 819	1 391	368	59	13.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 819	1 391	368	59	13.6	–
541219	Other accounting services	2	D	D	D	b	D	D
5414	Specialized design services	5	13 407	1 471	301	32	12.6	.6
54141	Interior design services	4	D	D	D	b	D	D
541410	Interior design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	8	D	D	D	a	D	D
54161	Management consulting services	8	D	D	D	a	D	D
541611	Administrative management & general management consulting service	4	D	D	D	a	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
	RANCHO PALOS VERDES, CA							
54	**Professional, scientific, & technical services**	**86**	**25 434**	**10 847**	**2 378**	**228**	**48.5**	**11.5**
541	Professional, scientific, & technical services	86	25 434	10 847	2 378	228	48.5	11.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 777	502	190	29	85.4	14.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 777	502	190	29	85.4	14.6
5413	Architectural, engineering, & related services	20	4 515	1 964	426	56	67.0	16.4
5415	Computer systems design & related services	19	10 014	4 756	1 071	61	20.3	5.4
54151	Computer systems design & related services	19	10 014	4 756	1 071	61	20.3	5.4
541512	Computer systems design services	10	5 389	2 583	511	33	31.0	6.0
5415122	Computer systems consultants (except systems integrators)	7	4 932	2 506	489	31	24.6	6.5
5416	Management, scientific, & technical consulting services	24	5 934	2 666	483	57	62.5	10.6
54161	Management consulting services	23	D	D	D	b	D	D
5418	Advertising & related services	3	1 356	240	60	10	65.3	34.7
	RED BLUFF, CA							
54	**Professional, scientific, & technical services**	**33**	**8 356**	**2 397**	**489**	**130**	**61.3**	**17.5**
541	Professional, scientific, & technical services	33	8 356	2 397	489	130	61.3	17.5
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
	REDDING, CA							
54	**Professional, scientific, & technical services**	**261**	**115 351**	**48 609**	**11 026**	**1 519**	**32.8**	**4.8**
541	Professional, scientific, & technical services	261	115 351	48 609	11 026	1 519	32.8	4.8
5411	Legal services	106	44 926	16 129	3 517	446	32.1	3.4
54111	Offices of lawyers	101	42 845	15 292	3 293	414	33.6	1.0
541110	Offices of lawyers	101	42 845	15 292	3 293	414	33.6	1.0
5411101	Offices of lawyers (except legal aid societies)	101	42 845	15 292	3 293	414	33.6	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	68	16 088	6 253	1 464	284	45.6	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	68	16 088	6 253	1 464	284	45.6	9.6
541211	Offices of certified public accountants	34	10 627	4 330	1 005	148	44.4	4.9
541213	Tax return preparation services	8	D	D	D	b	D	D
541219	Other accounting services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	42	38 123	20 299	4 693	516	24.0	3.5
54133	Engineering services	28	28 038	16 053	3 918	346	24.5	4.0
541330	Engineering services	28	28 038	16 053	3 918	346	24.5	4.0
54138	Testing laboratories	5	D	D	D	c	D	D
541380	Testing laboratories	5	D	D	D	c	D	D
5415	Computer systems design & related services	10	6 804	2 630	647	91	15.0	15.0
54151	Computer systems design & related services	10	6 804	2 630	647	91	15.0	15.0
5416	Management, scientific, & technical consulting services	14	4 019	2 027	448	68	60.1	.8
5418	Advertising & related services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	REDLANDS, CA							
54	**Professional, scientific, & technical services**	**122**	**56 601**	**22 368**	**4 871**	**656**	**51.2**	**8.3**
541	Professional, scientific, & technical services	122	56 601	22 368	4 871	656	51.2	8.3
5411	Legal services	29	14 714	5 868	1 191	130	20.1	11.7
54111	Offices of lawyers	28	D	D	D	c	D	D
541110	Offices of lawyers	28	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	12 908	5 472	1 317	148	35.1	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	12 908	5 472	1 317	148	35.1	3.6
541211	Offices of certified public accountants	16	10 901	5 085	1 203	117	24.6	3.7
541219	Other accounting services	7	1 694	327	97	23	96.6	3.4
5413	Architectural, engineering, & related services	22	7 778	2 883	582	85	50.3	29.6
5415	Computer systems design & related services	9	8 156	4 088	1 012	90	99.2	.8
54151	Computer systems design & related services	9	8 156	4 088	1 012	90	99.2	.8
5416	Management, scientific, & technical consulting services	14	3 512	1 018	162	25	96.0	4.0
54161	Management consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	4	2 686	698	139	32	62.5	–
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	REDONDO BEACH, CA							
54	**Professional, scientific, & technical services**	**197**	**740 947**	**278 656**	**68 978**	**4 408**	**8.4**	**.9**
541	Professional, scientific, & technical services	197	740 947	278 656	68 978	4 408	8.4	.9
5411	Legal services	33	D	D	D	c	D	D
54111	Offices of lawyers	32	12 509	4 268	938	117	26.1	1.7
541110	Offices of lawyers	32	12 509	4 268	938	117	26.1	1.7
5411101	Offices of lawyers (except legal aid societies)	32	12 509	4 268	938	117	26.1	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	D	D	D	b	D	D
541211	Offices of certified public accountants	14	D	D	D	b	D	D
541213	Tax return preparation services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	32	D	D	D	g	D	D
54133	Engineering services	25	D	D	D	g	D	D
541330	Engineering services	25	D	D	D	g	D	D
5414	Specialized design services	14	D	D	D	b	D	D
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	30	D	D	D	h	D	D
54151	Computer systems design & related services	30	D	D	D	h	D	D
541511	Custom computer programming services	15	D	D	D	c	D	D
541512	Computer systems design services	11	D	D	D	g	D	D
5415121	Computer systems integrators	4	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	31	D	D	D	b	D	D
54161	Management consulting services	26	D	D	D	b	D	D
541613	Marketing consulting services	11	D	D	D	a	D	D
5418	Advertising & related services	17	D	D	D	c	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	REDWOOD CITY, CA							
54	**Professional, scientific, & technical services**	**301**	**552 727**	**232 081**	**54 045**	**3 687**	**20.2**	**10.0**
541	Professional, scientific, & technical services	301	552 727	232 081	54 045	3 687	20.2	10.0
5411	Legal services	73	66 175	32 210	7 176	580	24.1	2.7
54111	Offices of lawyers	72	D	D	D	f	D	D
541110	Offices of lawyers	72	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	72	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	20 029	7 461	1 796	272	22.0	55.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	20 029	7 461	1 796	272	22.0	55.6
541211	Offices of certified public accountants	14	17 429	6 605	1 593	224	18.1	62.4
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	38	64 895	28 481	6 643	478	17.9	1.3
54131	Architectural services	9	D	D	D	c	D	D
541310	Architectural services	9	D	D	D	c	D	D
54133	Engineering services	26	20 812	10 884	1 858	162	25.2	3.9
541330	Engineering services	26	20 812	10 884	1 858	162	25.2	3.9
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
5414	Specialized design services	9	4 077	1 041	171	20	70.1	–
54143	Graphic design services	5	2 473	649	82	9	50.8	–
541430	Graphic design services	5	2 473	649	82	9	50.8	–
5415	Computer systems design & related services	69	216 382	79 036	16 700	1 059	21.2	11.8
54151	Computer systems design & related services	69	216 382	79 036	16 700	1 059	21.2	11.8
541511	Custom computer programming services	30	105 659	50 404	11 724	589	9.7	17.2
541512	Computer systems design services	30	105 797	25 844	4 574	443	33.4	7.0
5415121	Computer systems integrators	11	86 175	18 280	3 397	320	35.8	8.0
5415122	Computer systems consultants (except systems integrators)	19	19 622	7 564	1 177	123	23.3	2.2
541519	Other computer related services	7	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	38	30 146	14 911	3 813	236	44.0	17.2
54161	Management consulting services	33	28 451	14 003	3 517	219	42.8	18.0
541611	Administrative management & general management consulting service	7	11 105	5 201	1 517	58	11.8	40.5
541612	Human resources & executive search consulting services	15	14 939	8 356	1 918	144	59.6	3.1
5416122	Executive placement services	7	11 278	6 737	1 549	114	69.3	3.5
5417	Scientific research & development services	14	96 819	50 897	13 782	710	2.7	9.5
54171	R&D in the physical, engineering, & life sciences	13	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	13	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	6	D	D	D	c	D	D
5417102	Research & development in the life sciences	7	65 441	38 547	10 222	520	1.3	1.6
5418	Advertising & related services	19	26 615	9 206	1 919	161	17.9	–
54181	Advertising agencies	9	8 618	3 163	647	60	14.0	–
541810	Advertising agencies	9	8 618	3 163	647	60	14.0	–
54182	Public relations agencies	5	9 880	3 863	742	52	27.9	–
541820	Public relations agencies	5	9 880	3 863	742	52	27.9	–
5419	Other professional, scientific, & technical services	10	27 589	8 838	2 045	171	36.6	6.2
54191	Marketing research & public opinion polling	3	24 295	8 311	1 918	154	D	–
541910	Marketing research & public opinion polling	3	24 295	8 311	1 918	154	D	–
54192	Photographic services	6	D	D	D	a	D	D
541921	Photographic studios, portrait	3	D	D	D	a	D	D
	REEDLEY, CA							
54	**Professional, scientific, & technical services**	**14**	**3 458**	**1 244**	**285**	**58**	**43.1**	**13.9**
541	Professional, scientific, & technical services	14	3 458	1 244	285	58	43.1	13.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 624	1 078	244	44	43.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 624	1 078	244	44	43.2	–
	RIALTO, CA							
54	**Professional, scientific, & technical services**	**28**	**9 538**	**3 608**	**910**	**164**	**37.2**	**7.9**
541	Professional, scientific, & technical services	28	9 538	3 608	910	164	37.2	7.9
5411	Legal services	7	3 036	961	234	29	28.1	2.4
54111	Offices of lawyers	5	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	973	260	73	20	93.6	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	973	260	73	20	93.6	6.4
5413	Architectural, engineering, & related services	5	3 444	1 730	409	53	4.5	18.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RICHMOND, CA							
54	**Professional, scientific, & technical services**	**115**	**89 027**	**43 899**	**9 279**	**923**	**31.3**	**14.7**
541	Professional, scientific, & technical services	115	89 027	43 899	9 279	923	31.3	14.7
5411	Legal services	28	10 656	3 456	879	89	19.6	6.2
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 119	849	219	40	58.1	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 119	849	219	40	58.1	5.1
5413	Architectural, engineering, & related services	27	34 577	16 118	3 170	361	35.4	24.0
54131	Architectural services	6	4 911	1 791	389	40	17.4	–
541310	Architectural services	6	4 911	1 791	389	40	17.4	–
54133	Engineering services	17	28 215	13 738	2 678	310	35.6	29.0
541330	Engineering services	17	28 215	13 738	2 678	310	35.6	29.0
5415	Computer systems design & related services	20	9 823	5 481	1 192	105	61.1	5.8
54151	Computer systems design & related services	20	9 823	5 481	1 192	105	61.1	5.8
5416	Management, scientific, & technical consulting services	13	8 833	2 548	449	39	59.7	14.2
54161	Management consulting services	10	D	D	D	b	D	D
54169	Other scientific & technical consulting services	1	D	D	D	a	D	D
541690	Other scientific & technical consulting services	1	D	D	D	a	D	D
5417	Scientific research & development services	7	21 314	14 776	3 226	251	2.4	10.3
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
5417102	Research & development in the life sciences	4	D	D	D	c	D	D
	RIDGECREST, CA							
54	**Professional, scientific, & technical services**	**44**	**89 308**	**39 494**	**9 465**	**1 033**	**4.3**	**36.6**
541	Professional, scientific, & technical services	44	89 308	39 494	9 465	1 033	4.3	36.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 937	1 149	294	40	34.9	12.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 937	1 149	294	40	34.9	12.0
5413	Architectural, engineering, & related services	14	29 101	15 250	3 681	369	7.8	11.5
54133	Engineering services	14	29 101	15 250	3 681	369	7.8	11.5
541330	Engineering services	14	29 101	15 250	3 681	369	7.8	11.5
5415	Computer systems design & related services	9	55 699	22 597	5 379	602	–	51.7
54151	Computer systems design & related services	9	55 699	22 597	5 379	602	–	51.7
541511	Custom computer programming services	5	D	D	D	e	D	D
541512	Computer systems design services	2	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	1	D	D	D	c	D	D
	RIO VISTA, CA							
54	**Professional, scientific, & technical services**	**3**	**456**	**68**	**19**	**8**	**D**	**–**
	RIPON, CA							
54	**Professional, scientific, & technical services**	**9**	**1 842**	**610**	**129**	**28**	**86.4**	**1.4**
541	Professional, scientific, & technical services	9	1 842	610	129	28	86.4	1.4
	RIVERBANK, CA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RIVERSIDE, CA							
54	**Professional, scientific, & technical services**	**466**	**333 641**	**101 427**	**24 114**	**3 195**	**20.9**	**6.3**
541	Professional, scientific, & technical services	466	333 641	101 427	24 114	3 195	20.9	6.3
5411	Legal services	198	116 274	41 592	9 806	1 037	24.0	8.0
54111	Offices of lawyers	196	D	D	D	g	D	D
541110	Offices of lawyers	196	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	196	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	80	27 195	8 477	2 225	560	32.5	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	80	27 195	8 477	2 225	560	32.5	10.3
541211	Offices of certified public accountants	36	18 173	5 511	1 261	198	31.4	2.0
541213	Tax return preparation services	17	3 927	1 595	623	282	21.9	1.9
541219	Other accounting services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	64	124 452	31 482	7 449	698	11.8	2.6
54131	Architectural services	14	5 675	2 530	490	68	51.8	.3
541310	Architectural services	14	5 675	2 530	490	68	51.8	.3
54133	Engineering services	39	108 979	24 565	5 786	487	10.3	2.9
541330	Engineering services	39	108 979	24 565	5 786	487	10.3	2.9
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
54138	Testing laboratories	4	6 219	2 970	806	100	6.5	–
541380	Testing laboratories	4	6 219	2 970	806	100	6.5	–
5414	Specialized design services	13	4 155	645	113	21	67.6	7.9
54143	Graphic design services	8	3 085	570	101	12	71.5	10.7
541430	Graphic design services	8	3 085	570	101	12	71.5	10.7
5414301	Graphic design services (except commercial art & medical artists)	7	D	D	D	a	D	D
5415	Computer systems design & related services	31	24 312	6 278	1 406	169	21.4	5.0
54151	Computer systems design & related services	31	24 312	6 278	1 406	169	21.4	5.0
541512	Computer systems design services	12	14 812	2 250	483	71	5.8	7.5
5416	Management, scientific, & technical consulting services	37	21 192	7 991	2 038	319	25.7	12.1
54161	Management consulting services	20	5 206	1 766	477	70	57.3	42.7
54169	Other scientific & technical consulting services	11	14 783	5 589	1 414	227	14.1	1.9
541690	Other scientific & technical consulting services	11	14 783	5 589	1 414	227	14.1	1.9
5418	Advertising & related services	17	10 057	2 709	616	230	31.6	10.4
54189	Other services related to advertising	6	2 025	104	27	12	98.0	2.0
541890	Other services related to advertising	6	2 025	104	27	12	98.0	2.0
5419	Other professional, scientific, & technical services	21	5 038	1 900	361	150	30.5	11.3
54192	Photographic services	16	2 984	915	201	113	41.2	4.5
541921	Photographic studios, portrait	16	2 984	915	201	113	41.2	4.5
	ROCKLIN, CA							
54	**Professional, scientific, & technical services**	**40**	**17 749**	**5 702**	**1 178**	**149**	**67.3**	**.8**
541	Professional, scientific, & technical services	40	17 749	5 702	1 178	149	67.3	.8
5413	Architectural, engineering, & related services	10	8 753	3 547	732	95	96.9	–
5418	Advertising & related services	5	1 623	421	64	10	93.0	–
	ROHNERT PARK, CA							
54	**Professional, scientific, & technical services**	**53**	**27 545**	**32 558**	**6 285**	**429**	**38.2**	**4.3**
541	Professional, scientific, & technical services	53	27 545	32 558	6 285	429	38.2	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 977	765	195	36	64.3	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 977	765	195	36	64.3	1.2
5413	Architectural, engineering, & related services	9	4 853	1 989	357	54	78.1	1.0
5416	Management, scientific, & technical consulting services	6	3 663	1 605	207	41	23.8	2.3
54161	Management consulting services	5	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	c	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	ROLLING HILLS ESTATES, CA							
54	**Professional, scientific, & technical services**	**50**	**16 745**	**5 172**	**1 043**	**108**	**46.9**	**6.5**
541	Professional, scientific, & technical services	50	16 745	5 172	1 043	108	46.9	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 681	608	142	17	76.7	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 681	608	142	17	76.7	6.1
5416	Management, scientific, & technical consulting services	12	6 541	1 360	256	25	28.2	5.0
54161	Management consulting services	11	D	D	D	b	D	D
541613	Marketing consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROSEMEAD, CA							
54	**Professional, scientific, & technical services**	**48**	**21 169**	**3 744**	**919**	**343**	**27.9**	**1.8**
541	Professional, scientific, & technical services	48	21 169	3 744	919	343	27.9	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 942	787	191	49	63.3	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 942	787	191	49	63.3	3.1
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5415	Computer systems design & related services	4	D	D	D	c	D	D
54151	Computer systems design & related services	4	D	D	D	c	D	D
	ROSEVILLE, CA							
54	**Professional, scientific, & technical services**	**188**	**132 643**	**55 809**	**13 369**	**1 357**	**28.4**	**4.8**
541	Professional, scientific, & technical services	188	132 643	55 809	13 369	1 357	28.4	4.8
5411	Legal services	50	16 341	4 822	988	147	36.4	4.6
54111	Offices of lawyers	48	D	D	D	c	D	D
541110	Offices of lawyers	48	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	48	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	7 788	3 419	831	167	52.3	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	7 788	3 419	831	167	52.3	7.5
541211	Offices of certified public accountants	21	3 616	998	212	47	87.4	12.6
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	30	37 579	15 060	3 534	295	25.3	6.1
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	20	31 488	12 977	3 098	242	24.8	6.6
541330	Engineering services	20	31 488	12 977	3 098	242	24.8	6.6
5414	Specialized design services	9	4 773	687	137	31	69.6	–
54141	Interior design services	6	D	D	D	b	D	D
541410	Interior design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	23	41 176	20 781	4 900	393	10.8	.7
54151	Computer systems design & related services	23	41 176	20 781	4 900	393	10.8	.7
541511	Custom computer programming services	9	D	D	D	b	D	D
541512	Computer systems design services	10	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	28	18 271	7 128	1 661	229	53.1	12.0
54161	Management consulting services	23	14 744	5 643	1 200	193	56.8	14.9
541613	Marketing consulting services	7	7 405	2 857	560	107	89.0	11.0
5418	Advertising & related services	8	5 929	3 702	1 273	79	9.4	4.8
	SACRAMENTO, CA							
54	**Professional, scientific, & technical services**	**1 456**	**1 355 546**	**544 772**	**121 664**	**11 899**	**17.8**	**6.2**
541	Professional, scientific, & technical services	1 456	1 355 546	544 772	121 664	11 899	17.8	6.2
5411	Legal services	695	528 433	205 663	45 547	4 357	17.8	7.4
54111	Offices of lawyers	668	508 971	198 087	43 674	4 071	18.3	5.8
541110	Offices of lawyers	668	508 971	198 087	43 674	4 071	18.3	5.8
5411101	Offices of lawyers (except legal aid societies)	668	508 971	198 087	43 674	4 071	18.3	5.8
54119	Other legal services	27	19 462	7 576	1 873	286	3.3	49.7
541191	Title abstract & settlement offices	14	D	D	D	c	D	D
541199	All other legal services	13	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	157	118 401	44 942	10 084	1 257	17.3	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	157	118 401	44 942	10 084	1 257	17.3	5.3
541211	Offices of certified public accountants	107	106 352	40 829	9 098	953	16.8	1.1
541213	Tax return preparation services	15	928	298	104	33	52.2	36.3
541219	Other accounting services	31	D	D	D	c	D	D
5413	Architectural, engineering, & related services	176	358 311	149 325	33 427	2 826	16.1	4.8
54131	Architectural services	54	82 459	31 604	7 370	655	18.5	.1
541310	Architectural services	54	82 459	31 604	7 370	655	18.5	.1
54133	Engineering services	99	261 691	111 985	24 693	2 003	13.5	6.5
541330	Engineering services	99	261 691	111 985	24 693	2 003	13.5	6.5
54137	Surveying & mapping (except geophysical) services	9	4 941	1 977	419	51	55.1	–
541370	Surveying & mapping (except geophysical) services	9	4 941	1 977	419	51	55.1	–
54138	Testing laboratories	6	7 087	3 109	790	91	46.0	–
541380	Testing laboratories	6	7 087	3 109	790	91	46.0	–
5414	Specialized design services	43	18 571	4 384	912	139	51.1	3.4
54141	Interior design services	15	D	D	D	b	D	D
541410	Interior design services	15	D	D	D	b	D	D
54143	Graphic design services	27	13 727	3 545	741	101	39.7	4.1
541430	Graphic design services	27	13 727	3 545	741	101	39.7	4.1
5414301	Graphic design services (except commercial art & medical artists)	27	13 727	3 545	741	101	39.7	4.1
5415	Computer systems design & related services	65	80 509	36 362	8 789	688	12.7	5.0
54151	Computer systems design & related services	65	80 509	36 362	8 789	688	12.7	5.0
541511	Custom computer programming services	29	D	D	D	e	D	D
541512	Computer systems design services	33	48 268	19 257	4 991	321	14.2	4.7
5415121	Computer systems integrators	13	23 948	8 435	2 349	164	6.7	2.5
5415122	Computer systems consultants (except systems integrators)	20	24 320	10 822	2 642	157	21.7	6.8
541519	Other computer related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SACRAMENTO, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	129	102 622	52 187	11 016	1 171	17.5	8.5
54161	Management consulting services	93	64 521	33 510	6 831	779	18.8	12.1
541611	Administrative management & general management consulting service	58	49 426	26 664	5 014	483	13.1	11.5
541612	Human resources & executive search consulting services	17	7 317	3 653	1 040	195	47.2	28.5
5416122	Executive placement services	6	D	D	D	c	D	D
541613	Marketing consulting services	12	4 258	1 277	311	31	45.8	–
54162	Environmental consulting services	18	26 421	13 234	3 062	319	6.9	3.6
541620	Environmental consulting services	18	26 421	13 234	3 062	319	6.9	3.6
54169	Other scientific & technical consulting services	18	11 680	5 443	1 123	73	34.5	–
541690	Other scientific & technical consulting services	18	11 680	5 443	1 123	73	34.5	–
5417	Scientific research & development services	15	37 886	9 478	1 811	207	15.3	1.2
54171	R&D in the physical, engineering, & life sciences	6	14 092	5 393	843	87	36.6	1.6
541710	R&D in the physical, engineering, & life sciences	6	14 092	5 393	843	87	36.6	1.6
54172	Research & development in the social sciences & humanities	9	23 794	4 085	968	120	2.7	1.0
541720	R&D in the social sciences & humanities	9	23 794	4 085	968	120	2.7	1.0
5418	Advertising & related services	130	91 060	36 826	8 763	752	22.5	6.9
54181	Advertising agencies	19	15 536	7 709	1 814	169	1.4	5.1
541810	Advertising agencies	19	15 536	7 709	1 814	169	1.4	5.1
54182	Public relations agencies	89	60 096	24 221	5 641	398	26.8	4.9
541820	Public relations agencies	89	60 096	24 221	5 641	398	26.8	4.9
54189	Other services related to advertising	6	3 039	351	64	21	90.3	–
541890	Other services related to advertising	6	3 039	351	64	21	90.3	–
5419	Other professional, scientific, & technical services	46	19 753	5 605	1 315	502	23.7	5.7
54192	Photographic services	25	9 057	2 946	640	161	33.6	2.4
541921	Photographic studios, portrait	18	7 102	2 503	567	135	29.6	–
54199	All other professional, scientific, & technical services	10	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	10	D	D	D	b	D	D
	ST. HELENA, CA							
54	**Professional, scientific, & technical services**	**44**	**30 648**	**12 167**	**2 685**	**257**	**39.4**	**1.9**
541	Professional, scientific, & technical services	44	30 648	12 167	2 685	257	39.4	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
541211	Offices of certified public accountants	6	5 131	1 824	372	44	26.9	–
5413	Architectural, engineering, & related services	11	16 211	6 320	1 224	99	30.2	–
54131	Architectural services	7	13 228	5 295	994	69	22.1	–
541310	Architectural services	7	13 228	5 295	994	69	22.1	–
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	9	4 235	2 423	740	64	46.2	5.2
54161	Management consulting services	5	D	D	D	b	D	D
	SALINAS, CA							
54	**Professional, scientific, & technical services**	**201**	**89 050**	**35 024**	**8 092**	**1 078**	**36.8**	**5.8**
541	Professional, scientific, & technical services	201	89 050	35 024	8 092	1 078	36.8	5.8
5411	Legal services	78	38 089	12 923	2 759	355	33.1	2.4
54111	Offices of lawyers	73	36 834	12 597	2 693	337	33.7	.8
541110	Offices of lawyers	73	36 834	12 597	2 693	337	33.7	.8
5411101	Offices of lawyers (except legal aid societies)	73	36 834	12 597	2 693	337	33.7	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	47	20 189	10 131	2 231	383	29.1	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	47	20 189	10 131	2 231	383	29.1	9.5
541211	Offices of certified public accountants	27	14 899	8 188	1 627	171	30.2	1.7
541213	Tax return preparation services	12	3 639	1 362	544	194	12.9	25.6
541219	Other accounting services	8	1 651	581	60	18	55.2	44.8
5413	Architectural, engineering, & related services	30	12 251	4 667	1 037	125	54.4	4.7
54131	Architectural services	8	4 470	1 301	318	39	67.0	6.4
541310	Architectural services	8	4 470	1 301	318	39	67.0	6.4
5415	Computer systems design & related services	10	3 571	1 401	332	38	55.5	27.1
54151	Computer systems design & related services	10	3 571	1 401	332	38	55.5	27.1
5416	Management, scientific, & technical consulting services	11	2 955	1 250	309	26	39.4	4.9
5418	Advertising & related services	9	4 505	1 603	372	56	35.1	–
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	7	3 197	793	171	48	10.9	1.2
541921	Photographic studios, portrait	7	3 197	793	171	48	10.9	1.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN ANSELMO, CA							
54	**Professional, scientific, & technical services**	**71**	**22 151**	**6 631**	**1 470**	**168**	**61.0**	**8.3**
541	Professional, scientific, & technical services	71	22 151	6 631	1 470	168	61.0	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 657	277	70	16	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 657	277	70	16	100.0	–
541213	Tax return preparation services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	7	1 734	352	76	13	83.6	12.9
5414	Specialized design services	11	7 705	2 118	540	56	26.7	–
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	b	D	D
5415	Computer systems design & related services	14	3 553	1 711	332	24	52.2	35.5
54151	Computer systems design & related services	14	3 553	1 711	332	24	52.2	35.5
5416	Management, scientific, & technical consulting services	17	4 680	1 507	287	32	87.9	5.2
54161	Management consulting services	13	3 392	1 141	205	22	90.4	–
	SAN BERNARDINO, CA							
54	**Professional, scientific, & technical services**	**264**	**176 667**	**66 058**	**14 769**	**1 877**	**23.8**	**4.3**
541	Professional, scientific, & technical services	264	176 667	66 058	14 769	1 877	23.8	4.3
5411	Legal services	137	84 642	30 691	6 540	737	21.0	4.0
54111	Offices of lawyers	137	84 642	30 691	6 540	737	21.0	4.0
541110	Offices of lawyers	137	84 642	30 691	6 540	737	21.0	4.0
5411101	Offices of lawyers (except legal aid societies)	137	84 642	30 691	6 540	737	21.0	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	20 079	6 972	1 826	420	27.2	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	20 079	6 972	1 826	420	27.2	2.4
541211	Offices of certified public accountants	15	12 100	4 315	1 073	116	29.2	–
541213	Tax return preparation services	17	3 457	1 134	449	211	38.1	6.6
541219	Other accounting services	9	4 522	1 523	304	93	13.6	5.8
5413	Architectural, engineering, & related services	40	41 421	19 317	4 376	429	21.8	6.2
54133	Engineering services	30	37 244	17 304	4 039	384	20.0	4.1
541330	Engineering services	30	37 244	17 304	4 039	384	20.0	4.1
5414	Specialized design services	4	D	D	D	a	D	D
54141	Interior design services	3	D	D	D	a	D	D
541410	Interior design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	12	4 479	1 915	431	36	45.2	–
5418	Advertising & related services	6	13 888	4 050	865	152	9.8	–
5419	Other professional, scientific, & technical services	11	3 612	884	190	45	14.7	–
54192	Photographic services	7	1 514	491	104	30	24.0	–
	SAN BRUNO, CA							
54	**Professional, scientific, & technical services**	**69**	**41 907**	**19 962**	**4 460**	**394**	**22.0**	**4.8**
541	Professional, scientific, & technical services	69	41 907	19 962	4 460	394	22.0	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	11 884	4 402	933	150	28.6	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	11 884	4 402	933	150	28.6	2.6
541211	Offices of certified public accountants	9	5 542	2 748	517	59	45.4	–
5415	Computer systems design & related services	17	21 143	11 668	2 786	151	7.0	6.0
54151	Computer systems design & related services	17	21 143	11 668	2 786	151	7.0	6.0
541512	Computer systems design services	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	11	4 774	2 397	377	28	57.0	2.8
54161	Management consulting services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN BUENAVENTURA (VENTURA), CA							
54	**Professional, scientific, & technical services**	**389**	**234 264**	**91 570**	**19 356**	**2 574**	**35.4**	**7.8**
541	Professional, scientific, & technical services	389	234 264	91 570	19 356	2 574	35.4	7.8
5411	Legal services	144	71 924	29 247	5 610	608	29.4	6.9
54111	Offices of lawyers	141	71 627	29 177	5 594	603	29.5	6.9
541110	Offices of lawyers	141	71 627	29 177	5 594	603	29.5	6.9
5411101	Offices of lawyers (except legal aid societies)	141	71 627	29 177	5 594	603	29.5	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	69	21 436	7 664	2 004	484	55.9	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	69	21 436	7 664	2 004	484	55.9	1.8
541211	Offices of certified public accountants	37	13 431	4 294	1 002	148	56.2	2.3
541213	Tax return preparation services	10	2 807	1 070	425	191	27.4	1.6
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	69	77 712	34 099	7 548	915	27.4	1.8
54131	Architectural services	12	6 135	2 213	482	54	26.7	4.8
541310	Architectural services	12	6 135	2 213	482	54	26.7	4.8
54133	Engineering services	42	45 521	18 590	4 228	428	37.5	1.0
541330	Engineering services	42	45 521	18 590	4 228	428	37.5	1.0
54137	Surveying & mapping (except geophysical) services	5	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	e	D	D
5414	Specialized design services	8	3 038	439	104	21	74.8	25.2
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	23	12 542	6 049	1 391	175	24.9	9.6
54151	Computer systems design & related services	23	12 542	6 049	1 391	175	24.9	9.6
5416	Management, scientific, & technical consulting services	45	19 955	8 153	1 410	160	32.4	31.8
54161	Management consulting services	24	10 266	4 668	607	90	24.5	27.6
541612	Human resources & executive search consulting services	6	4 528	2 380	365	56	17.3	5.3
5416122	Executive placement services	2	D	D	D	b	D	D
54162	Environmental consulting services	12	7 364	2 492	571	58	42.4	38.3
541620	Environmental consulting services	12	7 364	2 492	571	58	42.4	38.3
5418	Advertising & related services	12	14 015	701	135	24	94.8	–
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	13	8 487	3 247	792	144	29.5	–
54192	Photographic services	7	6 928	2 790	699	93	15.2	–
541922	Commercial photography	4	D	D	D	b	D	D
	SAN CARLOS, CA							
54	**Professional, scientific, & technical services**	**132**	**66 722**	**27 802**	**6 114**	**805**	**36.5**	**8.8**
541	Professional, scientific, & technical services	132	66 722	27 802	6 114	805	36.5	8.8
5411	Legal services	7	3 237	1 460	372	44	30.7	–
54111	Offices of lawyers	7	3 237	1 460	372	44	30.7	–
541110	Offices of lawyers	7	3 237	1 460	372	44	30.7	–
5411101	Offices of lawyers (except legal aid societies)	7	3 237	1 460	372	44	30.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	8 714	3 383	1 044	318	32.8	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	8 714	3 383	1 044	318	32.8	9.5
541211	Offices of certified public accountants	16	4 527	1 741	431	45	39.1	6.8
541213	Tax return preparation services	6	3 269	1 376	537	258	11.0	10.1
5413	Architectural, engineering, & related services	19	10 607	4 248	854	75	74.3	–
54133	Engineering services	13	9 003	3 785	738	56	72.2	–
541330	Engineering services	13	9 003	3 785	738	56	72.2	–
5414	Specialized design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	32	8 859	3 976	728	71	60.4	8.3
54151	Computer systems design & related services	32	8 859	3 976	728	71	60.4	8.3
5416	Management, scientific, & technical consulting services	12	3 590	1 249	227	23	67.5	11.2
54161	Management consulting services	10	D	D	D	a	D	D
5417	Scientific research & development services	7	21 053	10 819	2 370	193	2.4	13.9
54171	R&D in the physical, engineering, & life sciences	7	21 053	10 819	2 370	193	2.4	13.9
541710	R&D in the physical, engineering, & life sciences	7	21 053	10 819	2 370	193	2.4	13.9
5417102	Research & development in the life sciences	5	D	D	D	c	D	D
5418	Advertising & related services	10	6 039	1 666	272	36	22.2	3.5
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN CLEMENTE, CA							
54	**Professional, scientific, & technical services**	**157**	**107 028**	**31 270**	**6 583**	**767**	**35.9**	**11.9**
541	Professional, scientific, & technical services	157	107 028	31 270	6 583	767	35.9	11.9
5411	Legal services	24	11 063	2 244	559	70	44.2	39.0
54111	Offices of lawyers	24	11 063	2 244	559	70	44.2	39.0
541110	Offices of lawyers	24	11 063	2 244	559	70	44.2	39.0
5411101	Offices of lawyers (except legal aid societies)	24	11 063	2 244	559	70	44.2	39.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 158	1 497	348	53	43.7	42.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 158	1 497	348	53	43.7	42.4
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	26	28 101	8 701	1 755	187	45.5	5.9
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
54133	Engineering services	19	17 233	4 136	918	113	58.3	9.6
541330	Engineering services	19	17 233	4 136	918	113	58.3	9.6
5414	Specialized design services	9	2 275	598	114	21	43.1	7.3
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	15	24 051	2 511	580	89	19.8	14.8
54151	Computer systems design & related services	15	24 051	2 511	580	89	19.8	14.8
541512	Computer systems design services	5	D	D	D	b	D	D
5415121	Computer systems integrators	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	39	28 486	12 584	2 402	238	31.0	3.5
54161	Management consulting services	30	15 832	6 676	1 005	111	38.5	4.2
541612	Human resources & executive search consulting services	8	6 899	3 242	682	69	33.4	6.2
5416123	Human resources & personnel management consulting	3	D	D	D	b	D	D
54169	Other scientific & technical consulting services	7	D	D	D	c	D	D
541690	Other scientific & technical consulting services	7	D	D	D	c	D	D
5418	Advertising & related services	10	4 212	1 361	314	43	11.5	–
5419	Other professional, scientific, & technical services	10	2 427	715	133	52	78.6	–
54192	Photographic services	6	1 702	341	62	21	97.4	–
	SAN DIEGO, CA							
54	**Professional, scientific, & technical services**	**4 584**	**5 780 662**	**2 278 221**	**516 627**	**46 351**	**16.8**	**10.9**
541	Professional, scientific, & technical services	4 584	5 780 662	2 278 221	516 627	46 351	16.8	10.9
5411	Legal services	1 454	1 281 424	477 587	104 922	8 929	19.7	17.5
54111	Offices of lawyers	1 426	1 254 380	466 259	102 150	8 481	20.0	17.6
541110	Offices of lawyers	1 426	1 254 380	466 259	102 150	8 481	20.0	17.6
5411101	Offices of lawyers (except legal aid societies)	1 426	1 254 380	466 259	102 150	8 481	20.0	17.6
54119	Other legal services	28	27 044	11 328	2 772	448	6.8	16.6
541191	Title abstract & settlement offices	13	11 209	5 115	1 266	170	5.1	7.3
541199	All other legal services	15	15 835	6 213	1 506	278	8.1	23.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	553	306 188	111 587	24 850	4 001	28.5	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	553	306 188	111 587	24 850	4 001	28.5	8.0
541211	Offices of certified public accountants	341	235 250	87 107	18 908	2 663	28.4	5.9
541213	Tax return preparation services	65	11 513	3 066	1 015	444	52.6	1.4
541214	Payroll services	14	31 959	12 878	2 806	476	2.7	9.5
541219	Other accounting services	133	27 466	8 536	2 121	418	48.8	27.3
5413	Architectural, engineering, & related services	753	1 009 195	442 388	97 636	8 731	20.1	7.9
54131	Architectural services	184	181 208	71 885	14 174	1 339	22.8	2.2
541310	Architectural services	184	181 208	71 885	14 174	1 339	22.8	2.2
54133	Engineering services	490	772 569	347 170	78 647	6 813	19.1	8.4
541330	Engineering services	490	772 569	347 170	78 647	6 813	19.1	8.4
54134	Drafting services	12	5 847	2 632	510	122	4.1	6.4
541340	Drafting services	12	5 847	2 632	510	122	4.1	6.4
54135	Building inspection services	15	11 173	4 827	970	129	41.9	9.5
541350	Building inspection services	15	11 173	4 827	970	129	41.9	9.5
54137	Surveying & mapping (except geophysical) services	21	18 314	7 207	1 548	138	10.3	7.6
541370	Surveying & mapping (except geophysical) services	21	18 314	7 207	1 548	138	10.3	7.6
54138	Testing laboratories	27	19 476	8 384	1 738	182	34.7	41.2
541380	Testing laboratories	27	19 476	8 384	1 738	182	34.7	41.2
5414	Specialized design services	182	109 160	26 578	6 435	856	30.8	9.1
54141	Interior design services	71	52 334	10 710	2 561	335	27.2	4.9
541410	Interior design services	71	52 334	10 710	2 561	335	27.2	4.9
54143	Graphic design services	100	47 054	12 762	3 027	386	38.7	13.8
541430	Graphic design services	100	47 054	12 762	3 027	386	38.7	13.8
5414301	Graphic design services (except commercial art & medical artists)	87	41 646	10 776	2 590	277	40.6	15.1
5414302	Commercial art	12	D	D	D	c	D	D
54149	Other specialized design services	5	D	D	D	b	D	D
541490	Other specialized design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	491	899 003	369 142	82 259	7 379	11.7	11.1
54151	Computer systems design & related services	491	899 003	369 142	82 259	7 379	11.7	11.1
541511	Custom computer programming services	234	350 948	178 647	40 961	3 195	10.1	18.9
541512	Computer systems design services	196	400 814	130 567	27 715	2 822	16.3	3.6
5415121	Computer systems integrators	88	264 157	76 688	16 662	1 606	12.9	4.7
5415122	Computer systems consultants (except systems integrators)	108	136 657	53 879	11 053	1 216	22.9	1.7
541513	Computer facilities management services	23	112 160	46 382	10 739	989	.8	15.0
541519	Other computer related services	38	35 081	13 546	2 844	373	10.8	5.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN DIEGO, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	504	352 576	132 312	29 427	2 679	34.4	10.2
54161	Management consulting services	378	274 419	103 263	22 706	1 995	35.0	8.4
541611	Administrative management & general management consulting service	170	110 994	46 275	10 742	932	29.8	9.6
541612	Human resources & executive search consulting services	87	59 181	27 382	5 470	495	30.0	12.7
5416122	Executive placement services	39	24 012	13 255	2 476	251	32.1	21.2
5416123	Human resources & personnel management consulting	39	28 244	10 106	2 054	190	31.8	7.1
541613	Marketing consulting services	89	76 958	18 249	4 083	344	55.1	5.6
541614	Process, physical distribution, & logistics consulting services	10	14 313	3 715	586	112	4.4	.5
541618	Other management consulting services	22	12 973	7 642	1 825	112	17.3	3.0
54162	Environmental consulting services	39	40 051	13 849	3 034	398	32.8	28.0
541620	Environmental consulting services	39	40 051	13 849	3 034	398	32.8	28.0
54169	Other scientific & technical consulting services	87	38 106	15 200	3 687	286	32.0	4.3
541690	Other scientific & technical consulting services	87	38 106	15 200	3 687	286	32.0	4.3
5417	Scientific research & development services	217	1 434 793	598 312	144 572	9 783	3.1	5.8
54171	R&D in the physical, engineering, & life sciences	204	1 412 161	582 069	142 575	9 441	3.1	5.5
541710	R&D in the physical, engineering, & life sciences	204	1 412 161	582 069	142 575	9 441	3.1	5.5
5417101	R&D in the physical & engineering sciences	121	891 558	341 498	88 152	5 926	2.5	5.1
5417102	Research & development in the life sciences	83	520 603	240 571	54 423	3 515	4.1	6.3
54172	Research & development in the social sciences & humanities	13	22 632	16 243	1 997	342	6.8	21.5
541720	R&D in the social sciences & humanities	13	22 632	16 243	1 997	342	6.8	21.5
5418	Advertising & related services	288	275 236	83 482	18 480	2 432	32.8	13.4
54181	Advertising agencies	105	69 803	28 031	6 393	703	37.4	4.7
541810	Advertising agencies	105	69 803	28 031	6 393	703	37.4	4.7
54182	Public relations agencies	51	30 451	11 029	2 357	282	37.9	10.7
541820	Public relations agencies	51	30 451	11 029	2 357	282	37.9	10.7
54184	Media representatives	24	26 400	11 289	2 459	314	21.8	18.1
541840	Media representatives	24	26 400	11 289	2 459	314	21.8	18.1
5418401	Radio & television advertising representatives	7	D	D	D	c	D	D
54185	Display advertising	11	D	D	D	b	D	D
541850	Display advertising	11	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	27	32 576	8 707	1 708	268	37.1	28.5
541860	Direct mail advertising	27	32 576	8 707	1 708	268	37.1	28.5
54189	Other services related to advertising	59	D	D	D	f	D	D
541890	Other services related to advertising	59	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	42	95 840	19 403	4 531	685	27.6	13.4
5418903	Sign painting & lettering shop	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	142	113 087	36 833	8 046	1 561	26.0	31.6
54191	Marketing research & public opinion polling	24	60 930	22 681	4 943	1 003	28.3	44.7
541910	Marketing research & public opinion polling	24	60 930	22 681	4 943	1 003	28.3	44.7
54192	Photographic services	85	19 053	4 448	1 058	290	45.4	12.5
541921	Photographic studios, portrait	61	12 838	3 117	686	222	44.5	8.6
541922	Commercial photography	24	6 215	1 331	372	68	47.3	20.6
54193	Translation & interpretation services	11	4 561	1 050	266	39	18.9	–
541930	Translation & interpretation services	11	4 561	1 050	266	39	18.9	–
54199	All other professional, scientific, & technical services	22	28 543	8 654	1 779	229	9.4	21.6
541990	All other professional, scientific, & technical services	22	28 543	8 654	1 779	229	9.4	21.6
	SAN DIMAS, CA							
54	**Professional, scientific, & technical services**	**82**	**237 774**	**62 503**	**12 920**	**1 542**	**9.4**	**.7**
541	Professional, scientific, & technical services	82	237 774	62 503	12 920	1 542	9.4	.7
5411	Legal services	10	3 040	825	160	34	70.6	29.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	f	D	D
541214	Payroll services	1	D	D	D	f	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	D	D	D	e	D	D
54133	Engineering services	7	D	D	D	e	D	D
541330	Engineering services	7	D	D	D	e	D	D
5415	Computer systems design & related services	10	4 505	1 685	313	31	86.7	2.2
54151	Computer systems design & related services	10	4 505	1 685	313	31	86.7	2.2
5416	Management, scientific, & technical consulting services	10	4 166	987	135	173	31.9	1.1
54161	Management consulting services	5	3 045	768	95	163	16.5	1.4
5418	Advertising & related services	6	2 675	481	109	25	89.0	–
5419	Other professional, scientific, & technical services	4	1 801	450	114	11	31.1	29.5
	SAN FERNANDO, CA							
54	**Professional, scientific, & technical services**	**25**	**7 703**	**3 107**	**741**	**104**	**60.6**	**2.8**
541	Professional, scientific, & technical services	25	7 703	3 107	741	104	60.6	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 727	1 485	347	39	14.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 727	1 485	347	39	14.5	–
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN FRANCISCO, CA							
54	**Professional, scientific, & technical services**	**4 984**	**9 016 562**	**3 517 444**	**797 527**	**58 942**	**11.6**	**8.5**
541	Professional, scientific, & technical services	4 984	9 016 562	3 517 444	797 527	58 942	11.6	8.5
5411	Legal services	1 504	2 703 911	989 525	228 030	15 955	10.0	7.4
54111	Offices of lawyers	1 483	2 671 160	976 117	224 803	15 499	10.0	7.3
541110	Offices of lawyers	1 483	2 671 160	976 117	224 803	15 499	10.0	7.3
5411101	Offices of lawyers (except legal aid societies)	1 483	2 671 160	976 117	224 803	15 499	10.0	7.3
54119	Other legal services	21	32 751	13 408	3 227	456	5.6	19.8
541199	All other legal services	18	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	474	1 009 621	356 031	75 515	7 674	7.0	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	474	1 009 621	356 031	75 515	7 674	7.0	6.2
541211	Offices of certified public accountants	294	891 542	307 575	61 849	5 759	6.1	2.6
541213	Tax return preparation services	61	10 596	3 207	1 033	360	51.1	2.5
541214	Payroll services	17	59 613	24 315	6 111	877	.7	62.2
541219	Other accounting services	102	47 870	20 934	6 522	678	22.6	5.1
5413	Architectural, engineering, & related services	628	1 564 371	537 940	122 749	9 681	13.9	4.0
54131	Architectural services	315	444 409	170 949	37 791	3 401	15.8	2.6
541310	Architectural services	315	444 409	170 949	37 791	3 401	15.8	2.6
54133	Engineering services	285	1 097 069	357 252	82 821	6 002	13.1	4.5
541330	Engineering services	285	1 097 069	357 252	82 821	6 002	13.1	4.5
54135	Building inspection services	9	D	D	D	b	D	D
541350	Building inspection services	9	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	7	6 382	3 067	686	63	11.5	30.0
541370	Surveying & mapping (except geophysical) services	7	6 382	3 067	686	63	11.5	30.0
54138	Testing laboratories	8	12 128	4 771	1 145	152	16.9	.9
541380	Testing laboratories	8	12 128	4 771	1 145	152	16.9	.9
5414	Specialized design services	372	340 038	103 930	22 360	2 127	26.1	4.0
54141	Interior design services	94	96 789	24 190	5 117	589	34.9	4.0
541410	Interior design services	94	96 789	24 190	5 117	589	34.9	4.0
54142	Industrial design services	11	6 683	2 980	601	38	21.7	4.4
541420	Industrial design services	11	6 683	2 980	601	38	21.7	4.4
54143	Graphic design services	254	231 601	76 127	16 501	1 468	22.3	3.9
541430	Graphic design services	254	231 601	76 127	16 501	1 468	22.3	3.9
5414301	Graphic design services (except commercial art & medical artists)	226	221 823	73 910	16 071	1 396	20.9	3.4
5414302	Commercial art	26	D	D	D	b	D	D
54149	Other specialized design services	13	4 965	633	141	32	40.3	5.0
541490	Other specialized design services	13	4 965	633	141	32	40.3	5.0
5415	Computer systems design & related services	669	1 016 629	462 896	100 791	6 766	10.0	21.5
54151	Computer systems design & related services	669	1 016 629	462 896	100 791	6 766	10.0	21.5
541511	Custom computer programming services	352	458 379	209 945	44 534	3 147	8.8	24.1
541512	Computer systems design services	225	483 392	223 889	49 805	3 107	9.9	20.7
5415121	Computer systems integrators	56	178 470	71 442	14 583	1 074	5.0	46.8
5415122	Computer systems consultants (except systems integrators)	169	304 922	152 447	35 222	2 033	12.7	5.4
541519	Other computer related services	79	55 815	25 114	5 758	469	24.3	10.6
5416	Management, scientific, & technical consulting services	638	1 282 142	622 920	139 212	8 510	9.0	8.6
54161	Management consulting services	531	1 171 151	578 689	128 951	7 755	8.0	7.0
541611	Administrative management & general management consulting service	232	800 824	412 262	91 957	4 716	3.6	5.0
541612	Human resources & executive search consulting services	164	253 409	124 966	27 796	2 040	14.6	11.8
5416121	Actuarial consulting	7	D	D	D	c	D	D
5416122	Executive placement services	87	137 241	74 767	16 255	1 326	17.8	7.9
5416123	Human resources & personnel management consulting	70	D	D	D	f	D	D
541613	Marketing consulting services	109	86 592	27 113	5 668	749	24.9	5.3
541614	Process, physical distribution, & logistics consulting services	7	9 721	5 919	1 770	68	29.3	6.8
541618	Other management consulting services	19	20 605	8 429	1 760	182	18.3	33.6
54162	Environmental consulting services	29	32 963	13 338	3 124	304	23.0	1.9
541620	Environmental consulting services	29	32 963	13 338	3 124	304	23.0	1.9
54169	Other scientific & technical consulting services	78	78 028	30 893	7 137	451	17.1	35.0
541690	Other scientific & technical consulting services	78	78 028	30 893	7 137	451	17.1	35.0
5417	Scientific research & development services	40	29 014	12 263	2 859	258	29.9	14.1
54171	R&D in the physical, engineering, & life sciences	31	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	31	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	18	18 508	7 951	1 795	141	23.6	17.4
5418	Advertising & related services	392	885 073	376 026	93 640	6 147	12.7	6.9
54181	Advertising agencies	143	496 903	256 475	65 066	3 436	6.1	2.5
541810	Advertising agencies	143	496 903	256 475	65 066	3 436	6.1	2.5
54182	Public relations agencies	106	143 516	60 446	14 516	1 057	17.0	9.1
541820	Public relations agencies	106	143 516	60 446	14 516	1 057	17.0	9.1
54183	Media buying services	15	D	D	D	c	D	D
541830	Media buying services	15	D	D	D	c	D	D
54184	Media representatives	47	36 612	14 311	3 484	288	6.7	30.9
541840	Media representatives	47	36 612	14 311	3 484	288	6.7	30.9
5418401	Radio & television advertising representatives	29	28 229	11 693	2 833	237	–	34.5
54185	Display advertising	11	D	D	D	e	D	D
541850	Display advertising	11	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	5	D	D	D	c	D	D
5418502	Outdoor advertising services	6	D	D	D	c	D	D
54186	Direct mail advertising	25	49 157	13 340	3 080	542	50.7	18.0
541860	Direct mail advertising	25	49 157	13 340	3 080	542	50.7	18.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN FRANCISCO, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services—Con.							
54189	Other services related to advertising	43	D	D	D	e	D	D
541890	Other services related to advertising	43	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	21	50 348	7 943	2 270	318	31.7	7.3
5418903	Sign painting & lettering shop	13	D	D	D	b	D	D
5418909	All other advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	267	185 763	55 913	12 371	1 824	30.9	15.8
54191	Marketing research & public opinion polling	56	78 639	27 391	5 980	944	25.7	20.4
541910	Marketing research & public opinion polling	56	78 639	27 391	5 980	944	25.7	20.4
54192	Photographic services	176	70 836	14 929	3 238	639	45.4	8.6
541921	Photographic studios, portrait	87	31 096	6 056	1 281	324	60.5	9.9
541922	Commercial photography	89	39 740	8 873	1 957	315	33.5	7.5
54193	Translation & interpretation services	16	17 509	6 776	1 480	171	13.4	35.9
541930	Translation & interpretation services	16	17 509	6 776	1 480	171	13.4	35.9
54199	All other professional, scientific, & technical services	19	18 779	6 817	1 673	70	14.8	4.9
541990	All other professional, scientific, & technical services	19	18 779	6 817	1 673	70	14.8	4.9
	SAN GABRIEL, CA							
54	**Professional, scientific, & technical services**	**69**	**15 606**	**3 960**	**915**	**211**	**70.6**	**17.9**
541	Professional, scientific, & technical services	69	15 606	3 960	915	211	70.6	17.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	4 940	1 518	347	87	90.1	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	4 940	1 518	347	87	90.1	2.0
541213	Tax return preparation services	4	1 504	171	46	17	100.0	–
5413	Architectural, engineering, & related services	10	3 120	597	149	29	92.9	7.1
5418	Advertising & related services	4	2 251	345	88	23	39.2	17.9
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	SANGER, CA							
54	**Professional, scientific, & technical services**	**10**	**1 806**	**437**	**125**	**35**	**87.4**	**–**
541	Professional, scientific, & technical services	10	1 806	437	125	35	87.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	SAN JACINTO, CA							
54	**Professional, scientific, & technical services**	**10**	**6 055**	**2 595**	**421**	**60**	**35.3**	**–**
541	Professional, scientific, & technical services	10	6 055	2 595	421	60	35.3	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	SAN JOSE, CA							
54	**Professional, scientific, & technical services**	**2 393**	**3 370 647**	**1 426 523**	**325 899**	**24 773**	**16.3**	**9.0**
541	Professional, scientific, & technical services	2 393	3 370 647	1 426 523	325 899	24 773	16.3	9.0
5411	Legal services	680	484 181	176 943	38 266	3 459	21.5	5.3
54111	Offices of lawyers	663	466 019	169 749	36 337	3 220	22.0	4.5
541110	Offices of lawyers	663	466 019	169 749	36 337	3 220	22.0	4.5
5411101	Offices of lawyers (except legal aid societies)	663	466 019	169 749	36 337	3 220	22.0	4.5
54119	Other legal services	17	18 162	7 194	1 929	239	6.7	27.0
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
541199	All other legal services	13	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	307	328 720	125 513	27 754	3 569	11.0	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	307	328 720	125 513	27 754	3 569	11.0	2.6
541211	Offices of certified public accountants	161	244 428	106 111	22 043	2 307	9.2	1.4
541213	Tax return preparation services	64	15 596	5 349	1 640	527	37.8	5.8
541219	Other accounting services	76	D	D	D	f	D	D
5413	Architectural, engineering, & related services	370	1 024 681	462 893	110 536	7 054	18.0	4.9
54131	Architectural services	49	49 436	17 829	3 584	300	18.4	4.5
541310	Architectural services	49	49 436	17 829	3 584	300	18.4	4.5
54133	Engineering services	278	908 558	422 261	100 183	6 215	18.2	5.1
541330	Engineering services	278	908 558	422 261	100 183	6 215	18.2	5.1
54135	Building inspection services	13	2 244	1 099	184	35	44.7	2.0
541350	Building inspection services	13	2 244	1 099	184	35	44.7	2.0
54137	Surveying & mapping (except geophysical) services	6	3 159	1 225	314	45	20.2	–
541370	Surveying & mapping (except geophysical) services	6	3 159	1 225	314	45	20.2	–
54138	Testing laboratories	21	60 294	19 919	6 270	455	12.5	2.0
541380	Testing laboratories	21	60 294	19 919	6 270	455	12.5	2.0
5414	Specialized design services	84	63 084	21 427	4 998	453	24.1	9.5
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
54142	Industrial design services	8	16 306	6 725	1 941	116	2.3	1.8
541420	Industrial design services	8	16 306	6 725	1 941	116	2.3	1.8
54143	Graphic design services	61	40 834	12 979	2 675	288	27.7	13.5
541430	Graphic design services	61	40 834	12 979	2 675	288	27.7	13.5
5414301	Graphic design services (except commercial art & medical artists)	56	39 110	12 506	2 551	278	26.3	14.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN JOSE, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	509	920 090	392 298	87 149	5 890	11.0	14.4
54151	Computer systems design & related services	509	920 090	392 298	87 149	5 890	11.0	14.4
541511	Custom computer programming services	270	529 883	237 624	55 202	3 620	8.4	6.7
541512	Computer systems design services	185	355 373	139 388	27 303	1 656	13.0	23.2
5415121	Computer systems integrators	69	206 365	71 358	13 813	870	12.5	18.9
5415122	Computer systems consultants (except systems integrators)	116	149 008	68 030	13 490	786	13.7	29.3
541519	Other computer related services	49	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	213	156 987	82 315	17 940	1 409	31.5	13.6
54161	Management consulting services	164	136 658	74 614	16 493	1 234	27.6	14.6
541611	Administrative management & general management consulting service	60	60 493	42 930	10 156	696	19.3	11.2
541612	Human resources & executive search consulting services	45	31 818	16 226	2 995	259	26.6	16.4
5416122	Executive placement services	30	25 674	13 934	2 612	229	19.3	20.2
5416123	Human resources & personnel management consulting	15	6 144	2 292	383	30	57.3	.5
541613	Marketing consulting services	40	14 186	5 078	927	103	61.3	21.6
541614	Process, physical distribution, & logistics consulting services	8	21 476	8 046	1 707	126	14.1	22.2
541618	Other management consulting services	11	8 685	2 334	708	50	67.4	.5
54162	Environmental consulting services	18	12 575	4 653	1 055	108	53.4	2.0
541620	Environmental consulting services	18	12 575	4 653	1 055	108	53.4	2.0
54169	Other scientific & technical consulting services	31	7 754	3 048	392	67	64.3	16.6
541690	Other scientific & technical consulting services	31	7 754	3 048	392	67	64.3	16.6
5417	Scientific research & development services	58	212 405	92 917	24 825	1 311	9.3	20.7
54171	R&D in the physical, engineering, & life sciences	51	208 080	90 548	24 206	1 279	9.0	21.0
541710	R&D in the physical, engineering, & life sciences	51	208 080	90 548	24 206	1 279	9.0	21.0
5417101	R&D in the physical & engineering sciences	42	199 353	85 753	23 225	1 215	8.5	21.3
5418	Advertising & related services	113	110 402	39 811	8 881	1 088	29.1	13.1
54181	Advertising agencies	37	43 640	18 423	4 106	341	25.9	11.1
541810	Advertising agencies	37	43 640	18 423	4 106	341	25.9	11.1
54182	Public relations agencies	21	23 734	9 960	2 036	199	8.4	6.6
541820	Public relations agencies	21	23 734	9 960	2 036	199	8.4	6.6
54186	Direct mail advertising	13	17 288	5 778	1 462	373	31.9	31.5
541860	Direct mail advertising	13	17 288	5 778	1 462	373	31.9	31.5
54189	Other services related to advertising	28	D	D	D	b	D	D
541890	Other services related to advertising	28	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	14	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	59	70 097	32 406	5 550	540	11.4	2.7
54191	Marketing research & public opinion polling	15	56 285	28 152	4 555	313	6.4	.7
541910	Marketing research & public opinion polling	15	56 285	28 152	4 555	313	6.4	.7
54192	Photographic services	31	7 651	2 318	521	172	54.8	2.3
541921	Photographic studios, portrait	28	6 854	2 253	506	164	49.5	2.5
54199	All other professional, scientific, & technical services	8	5 525	1 738	432	48	–	17.4
541990	All other professional, scientific, & technical services	8	5 525	1 738	432	48	–	17.4
	SAN JUAN CAPISTRANO, CA							
54	**Professional, scientific, & technical services**	**107**	**72 679**	**28 752**	**5 272**	**527**	**36.1**	**14.4**
541	Professional, scientific, & technical services	107	72 679	28 752	5 272	527	36.1	14.4
5411	Legal services	19	7 312	1 884	452	45	56.9	14.1
54111	Offices of lawyers	19	7 312	1 884	452	45	56.9	14.1
541110	Offices of lawyers	19	7 312	1 884	452	45	56.9	14.1
5411101	Offices of lawyers (except legal aid societies)	19	7 312	1 884	452	45	56.9	14.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	26 761	11 612	1 577	166	18.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	26 761	11 612	1 577	166	18.9	–
541211	Offices of certified public accountants	9	D	D	D	c	D	D
5413	Architectural, engineering, & related services	22	9 314	3 039	702	72	69.1	10.5
54131	Architectural services	12	4 454	1 403	260	37	51.5	5.9
541310	Architectural services	12	4 454	1 403	260	37	51.5	5.9
5415	Computer systems design & related services	13	9 219	3 474	810	94	30.8	44.6
54151	Computer systems design & related services	13	9 219	3 474	810	94	30.8	44.6
5416	Management, scientific, & technical consulting services	22	13 984	6 924	1 422	100	32.6	13.5
54161	Management consulting services	17	11 493	6 046	1 293	86	23.6	16.4
541611	Administrative management & general management consulting service	8	7 491	4 273	983	49	15.9	1.3
5418	Advertising & related services	8	3 126	1 082	196	31	66.6	18.4
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
54192	Photographic services	3	D	D	D	a	D	D
541921	Photographic studios, portrait	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN LEANDRO, CA							
54	**Professional, scientific, & technical services**	**152**	**149 480**	**65 348**	**16 325**	**1 720**	**16.1**	**4.8**
541	Professional, scientific, & technical services	152	149 480	65 348	16 325	1 720	16.1	4.8
5411	Legal services	28	9 508	4 156	954	102	37.2	10.6
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	18 549	6 882	1 968	562	17.9	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	18 549	6 882	1 968	562	17.9	4.6
541211	Offices of certified public accountants	25	11 171	3 740	687	99	23.3	7.7
541213	Tax return preparation services	9	D	D	D	e	D	D
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	13 704	6 412	1 739	193	28.3	.1
5414	Specialized design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	24	37 602	21 763	5 039	321	4.4	2.5
54151	Computer systems design & related services	24	37 602	21 763	5 039	321	4.4	2.5
541511	Custom computer programming services	12	30 323	17 967	4 315	260	2.6	2.7
541512	Computer systems design services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	8 400	2 680	762	47	6.0	7.5
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5417	Scientific research & development services	12	34 872	15 355	4 223	233	12.2	9.6
54171	R&D in the physical, engineering, & life sciences	12	34 872	15 355	4 223	233	12.2	9.6
541710	R&D in the physical, engineering, & life sciences	12	34 872	15 355	4 223	233	12.2	9.6
5417101	R&D in the physical & engineering sciences	8	31 759	14 398	4 001	216	10.7	3.4
5418	Advertising & related services	7	21 944	6 486	1 286	165	21.6	.9
54186	Direct mail advertising	3	D	D	D	c	D	D
541860	Direct mail advertising	3	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	9	1 970	529	113	31	53.2	–
541921	Photographic studios, portrait	9	1 970	529	113	31	53.2	–
	SAN LUIS OBISPO, CA							
54	**Professional, scientific, & technical services**	**236**	**120 860**	**46 826**	**9 609**	**1 214**	**39.0**	**3.9**
541	Professional, scientific, & technical services	236	120 860	46 826	9 609	1 214	39.0	3.9
5411	Legal services	106	46 083	18 325	3 709	411	29.9	5.0
54111	Offices of lawyers	105	D	D	D	e	D	D
541110	Offices of lawyers	105	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	105	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	12 246	5 107	988	156	37.1	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	12 246	5 107	988	156	37.1	4.9
541211	Offices of certified public accountants	20	9 611	4 147	755	114	29.9	4.0
541219	Other accounting services	12	1 978	852	209	37	52.5	9.0
5413	Architectural, engineering, & related services	44	37 917	15 219	3 302	367	42.4	3.9
54131	Architectural services	17	13 378	5 008	1 080	115	23.5	1.9
541310	Architectural services	17	13 378	5 008	1 080	115	23.5	1.9
54133	Engineering services	20	20 094	8 538	1 814	200	51.8	3.7
541330	Engineering services	20	20 094	8 538	1 814	200	51.8	3.7
5414	Specialized design services	10	3 462	360	78	30	88.9	–
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	9	8 240	3 594	609	76	27.2	–
54151	Computer systems design & related services	9	8 240	3 594	609	76	27.2	–
541511	Custom computer programming services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	3 533	1 597	340	47	86.8	4.3
5418	Advertising & related services	10	6 396	1 884	461	90	54.1	2.4
	SAN MARCOS, CA							
54	**Professional, scientific, & technical services**	**69**	**25 100**	**9 549**	**2 259**	**320**	**46.4**	**11.6**
541	Professional, scientific, & technical services	69	25 100	9 549	2 259	320	46.4	11.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 058	931	206	49	92.7	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 058	931	206	49	92.7	1.4
5413	Architectural, engineering, & related services	18	7 780	2 833	820	82	65.0	16.8
5415	Computer systems design & related services	7	4 910	1 680	431	86	27.2	–
54151	Computer systems design & related services	7	4 910	1 680	431	86	27.2	–
5416	Management, scientific, & technical consulting services	11	4 471	1 895	465	48	20.2	8.0
5418	Advertising & related services	4	1 358	370	79	23	32.1	2.0
	SAN MARINO, CA							
54	**Professional, scientific, & technical services**	**37**	**14 597**	**5 865**	**1 332**	**140**	**31.9**	**16.6**
541	Professional, scientific, & technical services	37	14 597	5 865	1 332	140	31.9	16.6
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	5 679	2 339	473	58	26.5	5.3
54161	Management consulting services	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	2 128	816	170	13	30.5	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN MATEO, CA							
54	**Professional, scientific, & technical services**	**462**	**396 626**	**179 439**	**37 595**	**2 997**	**22.0**	**13.7**
541	Professional, scientific, & technical services	462	396 626	179 439	37 595	2 997	22.0	13.7
5411	Legal services	111	48 507	17 861	3 935	398	42.2	4.7
54111	Offices of lawyers	108	D	D	D	e	D	D
541110	Offices of lawyers	108	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	108	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	79	26 766	10 174	2 011	260	50.8	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	79	26 766	10 174	2 011	260	50.8	6.3
541211	Offices of certified public accountants	52	22 529	8 807	1 667	186	44.8	7.5
541213	Tax return preparation services	13	2 027	665	186	34	63.7	.6
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	41	37 872	18 887	4 271	297	30.4	13.6
54131	Architectural services	13	5 750	2 354	544	64	47.7	10.6
541310	Architectural services	13	5 750	2 354	544	64	47.7	10.6
54133	Engineering services	21	28 180	14 399	3 251	195	25.5	16.1
541330	Engineering services	21	28 180	14 399	3 251	195	25.5	16.1
54134	Drafting services	4	D	D	D	b	D	D
541340	Drafting services	4	D	D	D	b	D	D
5414	Specialized design services	10	5 388	904	179	23	33.0	18.7
54141	Interior design services	5	D	D	D	a	D	D
541410	Interior design services	5	D	D	D	a	D	D
54143	Graphic design services	4	2 237	602	124	12	16.6	45.1
541430	Graphic design services	4	2 237	602	124	12	16.6	45.1
5415	Computer systems design & related services	99	172 314	81 056	17 096	1 117	8.6	10.3
54151	Computer systems design & related services	99	172 314	81 056	17 096	1 117	8.6	10.3
541511	Custom computer programming services	51	100 660	49 912	10 450	653	8.0	7.1
541512	Computer systems design services	44	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	35	59 297	26 058	5 312	352	10.1	12.3
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	63	66 166	32 960	6 593	541	25.8	26.6
54161	Management consulting services	51	60 088	30 031	5 893	505	25.2	29.0
541611	Administrative management & general management consulting service	16	24 868	14 164	3 091	198	7.4	34.4
541612	Human resources & executive search consulting services	18	15 664	10 001	1 294	146	20.5	–
5416122	Executive placement services	11	9 799	7 106	607	92	22.7	–
541613	Marketing consulting services	13	9 738	1 846	448	96	82.6	14.8
541618	Other management consulting services	2	D	D	D	b	D	D
54169	Other scientific & technical consulting services	8	3 653	1 723	409	13	14.4	5.2
541690	Other scientific & technical consulting services	8	3 653	1 723	409	13	14.4	5.2
5417	Scientific research & development services	15	9 524	5 314	1 072	81	21.4	68.1
5418	Advertising & related services	26	22 770	9 479	1 854	162	19.6	10.1
54182	Public relations agencies	15	14 420	7 037	1 409	107	10.2	14.7
541820	Public relations agencies	15	14 420	7 037	1 409	107	10.2	14.7
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	18	7 319	2 804	584	118	18.2	1.6
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	SAN PABLO, CA							
54	**Professional, scientific, & technical services**	**15**	**11 618**	**4 646**	**838**	**101**	**35.4**	**36.3**
541	Professional, scientific, & technical services	15	11 618	4 646	838	101	35.4	36.3
5413	Architectural, engineering, & related services	4	6 443	2 928	557	51	61.6	11.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN RAFAEL, CA							
54	**Professional, scientific, & technical services**	**433**	**231 167**	**94 551**	**19 063**	**1 893**	**33.0**	**6.4**
541	Professional, scientific, & technical services	433	231 167	94 551	19 063	1 893	33.0	6.4
5411	Legal services	163	61 668	19 889	4 510	510	36.9	5.5
54111	Offices of lawyers	159	D	D	D	e	D	D
541110	Offices of lawyers	159	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	159	D	D	D	e	D	D
54119	Other legal services	4	D	D	D	c	D	D
541191	Title abstract & settlement offices	3	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	71	21 265	8 305	1 812	234	57.9	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	71	21 265	8 305	1 812	234	57.9	3.5
541211	Offices of certified public accountants	41	15 955	6 306	1 390	155	54.5	1.9
541213	Tax return preparation services	8	D	D	D	a	D	D
541219	Other accounting services	21	4 049	1 529	292	45	67.9	3.6
5413	Architectural, engineering, & related services	53	36 107	17 045	3 617	350	46.9	3.3
54131	Architectural services	17	D	D	D	b	D	D
541310	Architectural services	17	D	D	D	b	D	D
54133	Engineering services	31	25 447	13 246	2 941	257	50.8	2.9
541330	Engineering services	31	25 447	13 246	2 941	257	50.8	2.9
5414	Specialized design services	11	5 696	1 085	240	34	32.7	20.2
54143	Graphic design services	4	1 644	200	59	7	21.5	70.0
541430	Graphic design services	4	1 644	200	59	7	21.5	70.0
5415	Computer systems design & related services	47	37 140	20 563	4 127	293	19.6	17.1
54151	Computer systems design & related services	47	37 140	20 563	4 127	293	19.6	17.1
541511	Custom computer programming services	29	23 030	13 854	2 857	209	17.2	24.7
541512	Computer systems design services	16	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	14	9 130	4 484	732	55	25.2	7.5
5416	Management, scientific, & technical consulting services	59	51 154	21 689	3 414	262	23.1	2.2
54161	Management consulting services	50	47 372	20 175	3 079	237	19.6	2.3
541611	Administrative management & general management consulting service	29	34 441	16 064	2 390	137	10.3	2.9
541612	Human resources & executive search consulting services	12	4 138	1 954	409	49	14.6	2.2
5416123	Human resources & personnel management consulting	10	D	D	D	b	D	D
541613	Marketing consulting services	9	8 793	2 157	280	51	58.7	.2
5418	Advertising & related services	16	15 240	5 074	1 151	167	11.3	.4
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	2 178	608	147	38	54.2	21.0
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	SAN RAMON, CA							
54	**Professional, scientific, & technical services**	**282**	**558 633**	**203 675**	**43 527**	**3 271**	**14.0**	**7.5**
541	Professional, scientific, & technical services	282	558 633	203 675	43 527	3 271	14.0	7.5
5411	Legal services	33	12 945	4 963	797	86	41.9	4.6
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	86 987	33 376	8 288	804	7.8	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	86 987	33 376	8 288	804	7.8	1.0
541211	Offices of certified public accountants	20	D	D	D	c	D	D
541214	Payroll services	1	D	D	D	f	D	D
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	41	186 365	58 635	11 359	782	6.8	1.7
54131	Architectural services	4	5 010	2 925	598	61	3.9	9.6
541310	Architectural services	4	5 010	2 925	598	61	3.9	9.6
54133	Engineering services	31	179 788	55 121	10 621	708	6.5	1.2
541330	Engineering services	31	179 788	55 121	10 621	708	6.5	1.2
5414	Specialized design services	7	5 810	1 478	287	46	20.5	2.3
54141	Interior design services	2	D	D	D	b	D	D
541410	Interior design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	91	142 796	54 462	11 849	795	19.8	14.2
54151	Computer systems design & related services	91	142 796	54 462	11 849	795	19.8	14.2
541511	Custom computer programming services	41	34 201	15 517	2 593	175	39.1	10.0
541512	Computer systems design services	35	74 883	23 017	5 969	389	15.9	10.3
5415121	Computer systems integrators	12	30 194	14 622	4 269	173	16.3	10.1
5415122	Computer systems consultants (except systems integrators)	23	44 689	8 395	1 700	216	15.6	10.4
541519	Other computer related services	14	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	39	62 097	28 802	6 183	441	30.1	17.4
54161	Management consulting services	31	55 572	26 616	5 833	412	27.4	16.8
541611	Administrative management & general management consulting service	12	31 260	14 844	3 057	179	15.0	22.2
541612	Human resources & executive search consulting services	11	16 074	7 490	1 860	185	53.0	15.0
5416122	Executive placement services	4	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	6	7 417	2 946	832	122	67.4	32.6
54169	Other scientific & technical consulting services	7	D	D	D	a	D	D
541690	Other scientific & technical consulting services	7	D	D	D	a	D	D
5417	Scientific research & development services	11	22 984	9 601	2 028	113	4.4	21.1
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN RAMON, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	20	23 977	9 877	2 163	165	13.4	4.7
54181	Advertising agencies	6	12 219	4 820	1 122	90	.9	1.3
541810	Advertising agencies	6	12 219	4 820	1 122	90	.9	1.3
5419	Other professional, scientific, & technical services	6	14 672	2 481	573	39	7.6	–
54191	Marketing research & public opinion polling	5	D	D	D	b	D	D
541910	Marketing research & public opinion polling	5	D	D	D	b	D	D
	SANTA ANA, CA							
54	**Professional, scientific, & technical services**	**834**	**763 287**	**311 522**	**70 506**	**7 761**	**22.6**	**9.8**
541	Professional, scientific, & technical services	834	763 287	311 522	70 506	7 761	22.6	9.8
5411	Legal services	427	289 280	118 913	27 230	2 654	24.7	8.6
54111	Offices of lawyers	418	269 641	111 995	25 501	2 521	26.5	9.3
541110	Offices of lawyers	418	269 641	111 995	25 501	2 521	26.5	9.3
5411101	Offices of lawyers (except legal aid societies)	418	269 641	111 995	25 501	2 521	26.5	9.3
54119	Other legal services	9	19 639	6 918	1 729	133	.5	.1
541191	Title abstract & settlement offices	6	D	D	D	c	D	D
541199	All other legal services	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	93	47 151	23 624	5 810	834	27.7	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	93	47 151	23 624	5 810	834	27.7	9.0
541211	Offices of certified public accountants	52	27 045	12 850	2 461	270	35.7	3.7
541213	Tax return preparation services	12	3 798	1 510	553	287	24.2	8.7
541219	Other accounting services	24	D	D	D	c	D	D
5413	Architectural, engineering, & related services	94	136 545	61 655	13 643	1 200	22.0	2.6
54131	Architectural services	14	11 695	4 859	871	123	20.6	–
541310	Architectural services	14	11 695	4 859	871	123	20.6	–
54133	Engineering services	64	111 617	50 022	11 004	927	24.5	2.2
541330	Engineering services	64	111 617	50 022	11 004	927	24.5	2.2
54137	Surveying & mapping (except geophysical) services	4	1 734	1 061	404	18	8.2	17.5
541370	Surveying & mapping (except geophysical) services	4	1 734	1 061	404	18	8.2	17.5
54138	Testing laboratories	8	9 298	4 755	1 185	106	1.0	1.5
541380	Testing laboratories	8	9 298	4 755	1 185	106	1.0	1.5
5414	Specialized design services	24	15 710	5 085	1 408	158	41.2	11.8
54141	Interior design services	5	7 790	2 574	828	56	40.2	.3
541410	Interior design services	5	7 790	2 574	828	56	40.2	.3
54143	Graphic design services	13	5 854	1 856	420	80	40.0	29.6
541430	Graphic design services	13	5 854	1 856	420	80	40.0	29.6
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	36	88 065	35 062	7 249	773	5.4	35.0
54151	Computer systems design & related services	36	88 065	35 062	7 249	773	5.4	35.0
541511	Custom computer programming services	9	D	D	D	c	D	D
541512	Computer systems design services	25	64 425	23 307	4 625	583	4.2	34.1
5415121	Computer systems integrators	12	31 025	8 787	1 464	135	5.4	46.0
5415122	Computer systems consultants (except systems integrators)	13	33 400	14 520	3 161	448	3.0	23.0
5416	Management, scientific, & technical consulting services	63	56 507	25 398	5 737	848	39.4	3.5
54161	Management consulting services	48	40 754	18 302	4 017	617	40.3	3.7
541611	Administrative management & general management consulting service	18	22 772	13 045	2 871	476	42.8	4.2
541612	Human resources & executive search consulting services	13	4 944	1 757	349	66	54.3	.6
5416122	Executive placement services	7	D	D	D	b	D	D
541613	Marketing consulting services	11	11 123	2 831	479	68	25.1	2.1
54162	Environmental consulting services	5	5 353	1 480	431	55	5.5	9.2
541620	Environmental consulting services	5	5 353	1 480	431	55	5.5	9.2
54169	Other scientific & technical consulting services	10	10 400	5 616	1 289	176	53.3	–
541690	Other scientific & technical consulting services	10	10 400	5 616	1 289	176	53.3	–
5418	Advertising & related services	50	104 956	34 512	7 930	1 006	16.6	6.5
54181	Advertising agencies	16	26 419	10 342	2 477	212	7.4	.7
541810	Advertising agencies	16	26 419	10 342	2 477	212	7.4	.7
54182	Public relations agencies	8	4 487	2 384	515	76	9.4	6.7
541820	Public relations agencies	8	4 487	2 384	515	76	9.4	6.7
54186	Direct mail advertising	9	49 883	16 108	3 440	555	20.2	.8
541860	Direct mail advertising	9	49 883	16 108	3 440	555	20.2	.8
54189	Other services related to advertising	8	13 020	2 058	541	59	31.6	11.7
541890	Other services related to advertising	8	13 020	2 058	541	59	31.6	11.7
5418902	Advertising specialties goods distributor	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	42	21 949	6 233	1 283	263	27.7	2.6
54192	Photographic services	25	10 707	3 011	680	106	33.9	3.1
541921	Photographic studios, portrait	13	5 898	1 828	373	69	17.5	5.0
541922	Commercial photography	12	4 809	1 183	307	37	54.0	.8
54193	Translation & interpretation services	8	D	D	D	b	D	D
541930	Translation & interpretation services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SANTA BARBARA, CA							
54	**Professional, scientific, & technical services**	**520**	**363 586**	**133 927**	**29 247**	**2 950**	**30.2**	**5.6**
541	Professional, scientific, & technical services	520	363 586	133 927	29 247	2 950	30.2	5.6
5411	Legal services	185	112 424	34 037	6 739	809	27.8	5.2
54111	Offices of lawyers	182	D	D	D	f	D	D
541110	Offices of lawyers	182	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	182	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	68	33 260	13 104	3 275	372	26.8	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	68	33 260	13 104	3 275	372	26.8	4.1
541211	Offices of certified public accountants	45	28 813	11 734	2 935	300	21.7	2.9
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	91	85 306	32 652	7 604	714	27.7	2.1
54131	Architectural services	40	20 697	7 529	1 616	195	43.0	3.1
541310	Architectural services	40	20 697	7 529	1 616	195	43.0	3.1
54133	Engineering services	45	63 375	24 550	5 874	496	21.8	1.9
541330	Engineering services	45	63 375	24 550	5 874	496	21.8	1.9
5414	Specialized design services	25	10 536	2 066	487	95	66.4	5.6
54141	Interior design services	6	D	D	D	b	D	D
541410	Interior design services	6	D	D	D	b	D	D
54143	Graphic design services	17	5 997	1 098	263	46	66.7	4.1
541430	Graphic design services	17	5 997	1 098	263	46	66.7	4.1
5414301	Graphic design services (except commercial art & medical artists)	15	D	D	D	b	D	D
5415	Computer systems design & related services	44	40 853	19 462	3 968	346	55.3	8.7
54151	Computer systems design & related services	44	40 853	19 462	3 968	346	55.3	8.7
541512	Computer systems design services	24	34 062	16 856	3 386	230	55.0	4.6
5415121	Computer systems integrators	10	29 342	15 505	2 998	188	57.7	–
5415122	Computer systems consultants (except systems integrators)	14	4 720	1 351	388	42	38.1	33.5
5416	Management, scientific, & technical consulting services	55	22 077	9 076	2 098	168	45.1	9.7
54161	Management consulting services	38	14 294	6 413	1 433	99	46.6	10.0
541611	Administrative management & general management consulting service	18	8 866	4 952	1 088	64	38.3	7.1
54162	Environmental consulting services	11	6 033	2 305	588	58	25.7	11.6
541620	Environmental consulting services	11	6 033	2 305	588	58	25.7	11.6
5417	Scientific research & development services	16	28 448	9 822	2 539	163	6.4	13.8
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	14	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	11	D	D	D	c	D	D
5418	Advertising & related services	22	25 058	12 346	2 229	234	7.0	1.2
54183	Media buying services	2	D	D	D	b	D	D
541830	Media buying services	2	D	D	D	b	D	D
54189	Other services related to advertising	7	3 129	808	76	20	15.6	–
541890	Other services related to advertising	7	3 129	808	76	20	15.6	–
5419	Other professional, scientific, & technical services	14	5 624	1 362	308	49	54.6	11.1
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	a	D	D
	SANTA CLARA, CA							
54	**Professional, scientific, & technical services**	**583**	**1 378 611**	**588 777**	**128 357**	**10 210**	**26.3**	**14.1**
541	Professional, scientific, & technical services	583	1 378 611	588 777	128 357	10 210	26.3	14.1
5411	Legal services	32	9 955	2 796	582	78	62.3	13.1
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	70 130	28 220	6 994	667	5.7	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	70 130	28 220	6 994	667	5.7	1.1
541211	Offices of certified public accountants	15	D	D	D	b	D	D
541214	Payroll services	2	D	D	D	e	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	146	365 207	156 868	32 950	3 051	20.1	6.6
54133	Engineering services	118	260 671	110 787	21 680	1 657	26.3	8.9
541330	Engineering services	118	260 671	110 787	21 680	1 657	26.3	8.9
54134	Drafting services	1	D	D	D	a	D	D
541340	Drafting services	1	D	D	D	a	D	D
54138	Testing laboratories	18	100 010	43 894	10 783	1 351	4.0	.8
541380	Testing laboratories	18	100 010	43 894	10 783	1 351	4.0	.8
5414	Specialized design services	31	26 360	10 522	2 246	186	24.6	8.5
54143	Graphic design services	23	21 784	7 739	1 565	144	22.8	10.3
541430	Graphic design services	23	21 784	7 739	1 565	144	22.8	10.3
5414301	Graphic design services (except commercial art & medical artists)	22	D	D	D	c	D	D
5415	Computer systems design & related services	188	602 839	268 561	58 823	3 997	39.9	16.4
54151	Computer systems design & related services	188	602 839	268 561	58 823	3 997	39.9	16.4
541511	Custom computer programming services	96	231 176	124 949	28 750	2 222	18.9	24.7
541512	Computer systems design services	74	353 961	134 659	28 134	1 652	54.0	11.1
5415121	Computer systems integrators	32	275 529	103 423	21 994	1 200	65.8	8.6
5415122	Computer systems consultants (except systems integrators)	42	78 432	31 236	6 140	452	12.8	19.7
541519	Other computer related services	17	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SANTA CLARA, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	65	58 539	22 968	4 421	425	21.6	37.8
54161	Management consulting services	49	53 603	21 077	4 041	372	19.5	36.2
541611	Administrative management & general management consulting service	18	16 863	6 468	978	68	9.4	5.2
541612	Human resources & executive search consulting services	11	8 251	4 216	739	52	11.2	42.1
5416122	Executive placement services	8	5 922	2 747	407	27	15.7	44.4
541613	Marketing consulting services	13	23 476	7 687	1 727	181	31.2	61.3
541618	Other management consulting services	3	3 005	1 557	427	50	–	–
5417	Scientific research & development services	39	177 106	68 569	16 723	885	4.2	20.9
54171	R&D in the physical, engineering, & life sciences	36	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	36	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	23	122 182	46 258	9 694	604	2.9	22.8
5417102	Research & development in the life sciences	13	D	D	D	e	D	D
5418	Advertising & related services	29	57 312	26 168	4 690	521	10.4	13.6
54181	Advertising agencies	10	10 275	5 337	1 350	89	1.3	60.2
541810	Advertising agencies	10	10 275	5 337	1 350	89	1.3	60.2
54182	Public relations agencies	8	12 007	7 156	1 069	99	3.5	13.6
541820	Public relations agencies	8	12 007	7 156	1 069	99	3.5	13.6
54189	Other services related to advertising	7	D	D	D	c	D	D
541890	Other services related to advertising	7	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	c	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	17	11 163	4 105	928	400	51.7	5.3
54192	Photographic services	12	6 772	2 470	558	83	43.1	–
541921	Photographic studios, portrait	6	3 154	1 191	295	52	82.9	–
541922	Commercial photography	6	3 618	1 279	263	31	8.5	–
	SANTA CLARITA, CA							
54	**Professional, scientific, & technical services**	**140**	**79 411**	**23 103**	**4 305**	**777**	**21.8**	**5.6**
541	Professional, scientific, & technical services	140	79 411	23 103	4 305	777	21.8	5.6
5411	Legal services	19	4 351	998	230	39	79.0	10.5
54111	Offices of lawyers	19	4 351	998	230	39	79.0	10.5
541110	Offices of lawyers	19	4 351	998	230	39	79.0	10.5
5411101	Offices of lawyers (except legal aid societies)	19	4 351	998	230	39	79.0	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	4 110	1 411	246	33	70.3	24.1
5414	Specialized design services	2	D	D	D	b	D	D
54142	Industrial design services	2	D	D	D	b	D	D
541420	Industrial design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	32	6 757	2 657	459	48	59.1	3.1
54151	Computer systems design & related services	32	6 757	2 657	459	48	59.1	3.1
5416	Management, scientific, & technical consulting services	28	7 674	4 941	1 001	335	45.1	19.2
54161	Management consulting services	24	7 066	4 726	974	331	40.4	20.8
5417	Scientific research & development services	2	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
5417102	Research & development in the life sciences	2	D	D	D	c	D	D
5418	Advertising & related services	10	3 562	963	239	46	41.0	23.1
	SANTA CRUZ, CA							
54	**Professional, scientific, & technical services**	**239**	**109 689**	**39 141**	**8 134**	**985**	**38.1**	**10.7**
541	Professional, scientific, & technical services	239	109 689	39 141	8 134	985	38.1	10.7
5411	Legal services	82	28 790	10 131	2 121	265	46.6	3.9
54111	Offices of lawyers	82	28 790	10 131	2 121	265	46.6	3.9
541110	Offices of lawyers	82	28 790	10 131	2 121	265	46.6	3.9
5411101	Offices of lawyers (except legal aid societies)	82	28 790	10 131	2 121	265	46.6	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	5 401	2 502	635	68	49.8	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	5 401	2 502	635	68	49.8	7.5
541219	Other accounting services	9	D	D	D	a	D	D
5413	Architectural, engineering, & related services	35	12 036	5 496	1 120	128	76.9	3.3
5414	Specialized design services	15	4 764	1 371	361	36	37.1	3.4
54143	Graphic design services	12	D	D	D	a	D	D
541430	Graphic design services	12	D	D	D	a	D	D
5415	Computer systems design & related services	31	19 612	9 453	1 619	146	20.2	31.3
54151	Computer systems design & related services	31	19 612	9 453	1 619	146	20.2	31.3
541511	Custom computer programming services	19	11 952	6 258	1 232	102	7.2	41.1
541519	Other computer related services	6	4 913	1 715	162	20	59.0	20.6
5416	Management, scientific, & technical consulting services	27	11 848	4 651	942	117	36.3	22.1
54161	Management consulting services	16	9 182	3 259	651	71	36.9	26.8
541611	Administrative management & general management consulting service	9	6 466	1 800	361	21	38.0	28.4
5417	Scientific research & development services	7	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
5417102	Research & development in the life sciences	4	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SANTA CRUZ, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	10	D	D	D	b	D	D
54189	Other services related to advertising	3	1 299	435	103	26	D	–
541890	Other services related to advertising	3	1 299	435	103	26	D	–
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
	SANTA FE SPRINGS, CA							
54	**Professional, scientific, & technical services**	**112**	**527 882**	**95 942**	**34 073**	**2 637**	**5.7**	**1.6**
541	Professional, scientific, & technical services	112	527 882	95 942	34 073	2 637	5.7	1.6
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	32	46 605	16 465	3 719	456	20.1	4.0
54133	Engineering services	17	23 954	6 428	1 260	145	36.6	6.9
541330	Engineering services	17	23 954	6 428	1 260	145	36.6	6.9
54138	Testing laboratories	9	19 167	8 818	2 182	260	1.3	.1
541380	Testing laboratories	9	19 167	8 818	2 182	260	1.3	.1
5414	Specialized design services	17	D	D	D	b	D	D
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5415	Computer systems design & related services	12	D	D	D	g	D	D
54151	Computer systems design & related services	12	D	D	D	g	D	D
541512	Computer systems design services	8	D	D	D	b	D	D
541513	Computer facilities management services	1	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	7	D	D	D	c	D	D
54161	Management consulting services	4	D	D	D	c	D	D
541611	Administrative management & general management consulting service	3	D	D	D	c	D	D
5418	Advertising & related services	14	D	D	D	c	D	D
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
	SANTA MARIA, CA							
54	**Professional, scientific, & technical services**	**119**	**49 354**	**21 080**	**4 322**	**848**	**43.8**	**4.7**
541	Professional, scientific, & technical services	119	49 354	21 080	4 322	848	43.8	4.7
5411	Legal services	32	11 560	3 468	738	109	69.4	3.2
54111	Offices of lawyers	31	D	D	D	c	D	D
541110	Offices of lawyers	31	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	8 402	3 589	650	195	42.0	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	8 402	3 589	650	195	42.0	4.1
541211	Offices of certified public accountants	16	5 480	2 542	360	74	33.3	6.0
541213	Tax return preparation services	5	1 102	381	128	83	23.6	–
541219	Other accounting services	14	1 820	666	162	38	79.2	.8
5413	Architectural, engineering, & related services	23	14 620	6 421	1 353	193	38.6	4.8
5415	Computer systems design & related services	5	4 990	2 524	550	53	7.1	16.2
54151	Computer systems design & related services	5	4 990	2 524	550	53	7.1	16.2
5416	Management, scientific, & technical consulting services	9	6 716	4 428	909	260	27.3	–
54161	Management consulting services	4	D	D	D	c	D	D
541612	Human resources & executive search consulting services	1	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	8	1 434	280	61	23	49.4	5.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SANTA MONICA, CA							
54	**Professional, scientific, & technical services**	**995**	**1 124 908**	**444 780**	**92 753**	**7 478**	**20.4**	**6.9**
541	Professional, scientific, & technical services	995	1 124 908	444 780	92 753	7 478	20.4	6.9
5411	Legal services	310	300 643	113 146	22 041	1 713	21.7	8.4
54111	Offices of lawyers	309	D	D	D	g	D	D
541110	Offices of lawyers	309	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	309	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	108	63 118	28 388	4 698	515	31.4	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	108	63 118	28 388	4 698	515	31.4	4.1
541211	Offices of certified public accountants	62	52 863	23 773	4 008	416	26.5	.9
541213	Tax return preparation services	11	1 896	549	72	17	53.0	1.9
541219	Other accounting services	33	D	D	D	b	D	D
5413	Architectural, engineering, & related services	121	167 019	65 536	13 354	1 160	17.0	1.2
54131	Architectural services	77	129 375	46 617	9 013	814	12.9	.6
541310	Architectural services	77	129 375	46 617	9 013	814	12.9	.6
54133	Engineering services	42	D	D	D	e	D	D
541330	Engineering services	42	D	D	D	e	D	D
5414	Specialized design services	98	86 973	31 671	7 277	602	16.4	7.3
54141	Interior design services	30	D	D	D	c	D	D
541410	Interior design services	30	D	D	D	c	D	D
54143	Graphic design services	64	51 572	20 834	5 089	373	15.8	8.2
541430	Graphic design services	64	51 572	20 834	5 089	373	15.8	8.2
5414301	Graphic design services (except commercial art & medical artists)	56	45 135	18 666	4 722	343	17.1	5.7
5414302	Commercial art	8	6 437	2 168	367	30	7.2	25.9
5415	Computer systems design & related services	99	162 928	73 624	16 419	1 331	19.7	13.0
54151	Computer systems design & related services	99	162 928	73 624	16 419	1 331	19.7	13.0
541511	Custom computer programming services	51	92 929	36 094	7 288	658	5.4	16.6
541512	Computer systems design services	38	59 336	32 657	8 323	570	42.7	9.7
5415121	Computer systems integrators	14	38 513	21 720	5 722	377	54.9	–
5415122	Computer systems consultants (except systems integrators)	24	20 823	10 937	2 601	193	20.2	27.7
541519	Other computer related services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	108	59 743	28 953	5 641	399	42.5	15.6
54161	Management consulting services	89	51 229	25 882	4 929	342	42.0	16.3
541611	Administrative management & general management consulting service	40	26 505	15 239	2 922	188	14.3	21.7
541612	Human resources & executive search consulting services	20	8 690	3 263	691	83	53.5	9.6
5416122	Executive placement services	9	D	D	D	b	D	D
541613	Marketing consulting services	21	13 216	6 147	1 193	54	91.6	8.4
54169	Other scientific & technical consulting services	12	5 122	1 961	440	30	28.2	2.0
541690	Other scientific & technical consulting services	12	5 122	1 961	440	30	28.2	2.0
5417	Scientific research & development services	21	29 841	14 125	3 035	201	33.6	5.4
54171	R&D in the physical, engineering, & life sciences	18	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	18	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	10	18 525	9 578	2 195	127	14.3	–
5418	Advertising & related services	95	225 934	81 933	18 389	1 389	10.3	3.3
54181	Advertising agencies	38	100 243	45 928	10 388	726	10.4	4.9
541810	Advertising agencies	38	100 243	45 928	10 388	726	10.4	4.9
54182	Public relations agencies	28	12 012	4 977	1 161	121	46.4	14.6
541820	Public relations agencies	28	12 012	4 977	1 161	121	46.4	14.6
54183	Media buying services	3	28 567	12 188	2 825	240	–	–
541830	Media buying services	3	28 567	12 188	2 825	240	–	–
54184	Media representatives	9	9 923	4 673	994	43	48.3	–
541840	Media representatives	9	9 923	4 673	994	43	48.3	–
54189	Other services related to advertising	13	D	D	D	e	D	D
541890	Other services related to advertising	13	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	7	D	D	D	b	D	D
5418909	All other advertising	3	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	35	28 709	7 404	1 899	168	37.4	4.2
54191	Marketing research & public opinion polling	10	13 324	3 671	829	88	56.0	–
541910	Marketing research & public opinion polling	10	13 324	3 671	829	88	56.0	–
54192	Photographic services	16	10 173	2 538	901	57	19.1	10.5
541921	Photographic studios, portrait	8	3 501	746	148	25	35.1	20.7
541922	Commercial photography	8	6 672	1 792	753	32	10.7	5.1
54199	All other professional, scientific, & technical services	6	3 701	864	95	13	30.4	4.0
541990	All other professional, scientific, & technical services	6	3 701	864	95	13	30.4	4.0
	SANTA PAULA, CA							
54	**Professional, scientific, & technical services**	**28**	**14 970**	**5 037**	**1 127**	**162**	**16.6**	**11.5**
541	Professional, scientific, & technical services	28	14 970	5 037	1 127	162	16.6	11.5
5413	Architectural, engineering, & related services	10	7 373	2 737	633	78	14.5	–
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SANTA ROSA, CA							
54	**Professional, scientific, & technical services**	**539**	**251 363**	**95 393**	**21 473**	**2 613**	**37.8**	**5.5**
541	Professional, scientific, & technical services	539	251 363	95 393	21 473	2 613	37.8	5.5
5411	Legal services	222	96 416	35 305	7 401	856	35.2	4.6
54111	Offices of lawyers	218	92 593	33 459	6 958	799	36.6	2.1
541110	Offices of lawyers	218	92 593	33 459	6 958	799	36.6	2.1
5411101	Offices of lawyers (except legal aid societies)	218	92 593	33 459	6 958	799	36.6	2.1
54119	Other legal services	4	3 823	1 846	443	57	–	64.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	105	37 066	14 419	3 712	587	38.8	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	105	37 066	14 419	3 712	587	38.8	3.8
541211	Offices of certified public accountants	56	25 623	8 515	2 223	292	37.9	2.5
541213	Tax return preparation services	9	2 149	754	218	94	42.3	–
541219	Other accounting services	37	D	D	D	b	D	D
5413	Architectural, engineering, & related services	81	64 189	28 659	6 251	612	30.9	9.5
54131	Architectural services	21	17 299	5 224	1 138	136	31.3	1.4
541310	Architectural services	21	17 299	5 224	1 138	136	31.3	1.4
54133	Engineering services	52	41 863	21 137	4 562	417	30.7	13.9
541330	Engineering services	52	41 863	21 137	4 562	417	30.7	13.9
54135	Building inspection services	3	D	D	D	a	D	D
541350	Building inspection services	3	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	4	2 069	946	232	26	16.1	–
541370	Surveying & mapping (except geophysical) services	4	2 069	946	232	26	16.1	–
5414	Specialized design services	14	4 533	840	184	34	72.9	.3
54143	Graphic design services	6	2 429	556	152	23	50.0	–
541430	Graphic design services	6	2 429	556	152	23	50.0	–
5415	Computer systems design & related services	25	9 899	2 617	607	75	30.7	11.5
54151	Computer systems design & related services	25	9 899	2 617	607	75	30.7	11.5
541512	Computer systems design services	13	6 553	1 704	373	55	38.5	17.2
5416	Management, scientific, & technical consulting services	37	18 378	7 989	2 121	219	37.9	.8
54161	Management consulting services	33	15 361	6 626	1 818	185	25.8	1.0
541611	Administrative management & general management consulting service	19	9 906	4 111	1 347	96	23.1	.1
541612	Human resources & executive search consulting services	7	4 148	2 171	420	72	26.4	1.5
5418	Advertising & related services	21	7 923	2 135	479	79	66.4	.2
5419	Other professional, scientific, & technical services	25	6 808	1 704	354	97	33.3	7.8
54192	Photographic services	18	3 744	1 028	190	74	45.1	2.6
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	SANTEE, CA							
54	**Professional, scientific, & technical services**	**39**	**13 071**	**3 844**	**820**	**201**	**26.1**	**.7**
541	Professional, scientific, & technical services	39	13 071	3 844	820	201	26.1	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 090	260	74	30	98.4	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 090	260	74	30	98.4	1.6
5413	Architectural, engineering, & related services	6	3 178	1 202	282	40	22.8	–
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
	SARATOGA, CA							
54	**Professional, scientific, & technical services**	**152**	**67 104**	**27 751**	**5 092**	**572**	**39.9**	**18.0**
541	Professional, scientific, & technical services	152	67 104	27 751	5 092	572	39.9	18.0
5411	Legal services	16	6 004	2 100	499	57	8.9	14.7
54111	Offices of lawyers	16	6 004	2 100	499	57	8.9	14.7
541110	Offices of lawyers	16	6 004	2 100	499	57	8.9	14.7
5411101	Offices of lawyers (except legal aid societies)	16	6 004	2 100	499	57	8.9	14.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 337	402	96	18	64.5	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 337	402	96	18	64.5	2.2
5413	Architectural, engineering, & related services	37	18 501	7 347	1 225	129	39.3	39.3
54133	Engineering services	34	D	D	D	c	D	D
541330	Engineering services	34	D	D	D	c	D	D
5414	Specialized design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	43	24 050	12 455	2 292	229	29.9	11.6
54151	Computer systems design & related services	43	24 050	12 455	2 292	229	29.9	11.6
541511	Custom computer programming services	27	20 110	10 442	1 947	203	24.1	13.5
5416	Management, scientific, & technical consulting services	25	10 395	3 934	661	85	55.5	7.6
54161	Management consulting services	17	8 035	2 897	469	70	45.5	6.7
5418	Advertising & related services	5	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAUSALITO, CA							
54	**Professional, scientific, & technical services**	**169**	**118 030**	**46 937**	**9 831**	**863**	**38.9**	**5.6**
541	Professional, scientific, & technical services	169	118 030	46 937	9 831	863	38.9	5.6
5411	Legal services	16	9 330	1 961	495	41	34.8	1.8
54111	Offices of lawyers	16	9 330	1 961	495	41	34.8	1.8
541110	Offices of lawyers	16	9 330	1 961	495	41	34.8	1.8
5411101	Offices of lawyers (except legal aid societies)	16	9 330	1 961	495	41	34.8	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 104	1 708	410	56	67.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 104	1 708	410	56	67.8	–
5413	Architectural, engineering, & related services	22	9 543	2 899	556	70	86.9	.5
54131	Architectural services	13	5 561	1 721	306	42	78.4	–
541310	Architectural services	13	5 561	1 721	306	42	78.4	–
5414	Specialized design services	19	7 483	1 726	415	51	42.5	9.4
54143	Graphic design services	14	5 130	1 003	215	30	51.2	2.1
541430	Graphic design services	14	5 130	1 003	215	30	51.2	2.1
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5415	Computer systems design & related services	42	53 437	27 320	5 777	385	33.6	10.3
54151	Computer systems design & related services	42	53 437	27 320	5 777	385	33.6	10.3
541511	Custom computer programming services	28	34 789	20 744	4 343	299	36.4	2.1
541512	Computer systems design services	11	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	37	20 841	7 123	1 292	100	38.1	.6
54161	Management consulting services	31	18 011	6 191	1 067	86	40.1	.7
541611	Administrative management & general management consulting service	14	D	D	D	b	D	D
541613	Marketing consulting services	8	7 294	1 390	307	21	42.8	–
5418	Advertising & related services	15	10 306	3 145	700	130	30.3	–
54182	Public relations agencies	6	4 894	764	175	18	39.7	–
541820	Public relations agencies	6	4 894	764	175	18	39.7	–
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	a	D	D
	SCOTTS VALLEY, CA							
54	**Professional, scientific, & technical services**	**60**	**119 568**	**38 599**	**8 717**	**664**	**20.6**	**12.1**
541	Professional, scientific, & technical services	60	119 568	38 599	8 717	664	20.6	12.1
5413	Architectural, engineering, & related services	13	14 345	5 632	1 223	113	39.2	1.5
54133	Engineering services	10	13 347	5 445	1 169	105	35.3	1.6
541330	Engineering services	10	13 347	5 445	1 169	105	35.3	1.6
5415	Computer systems design & related services	21	90 026	27 057	6 143	442	17.6	9.0
54151	Computer systems design & related services	21	90 026	27 057	6 143	442	17.6	9.0
541511	Custom computer programming services	9	18 804	9 503	2 348	169	68.7	13.2
541512	Computer systems design services	9	70 000	17 082	3 703	260	2.4	8.0
5415121	Computer systems integrators	3	65 595	14 713	3 238	225	–	8.6
5415122	Computer systems consultants (except systems integrators)	6	4 405	2 369	465	35	38.6	–
5416	Management, scientific, & technical consulting services	9	4 658	1 357	389	25	43.0	9.7
54161	Management consulting services	6	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	SEAL BEACH, CA							
54	**Professional, scientific, & technical services**	**67**	**66 621**	**21 793**	**5 183**	**371**	**19.5**	**24.8**
541	Professional, scientific, & technical services	67	66 621	21 793	5 183	371	19.5	24.8
5411	Legal services	15	4 469	1 570	369	48	35.7	1.8
54111	Offices of lawyers	15	4 469	1 570	369	48	35.7	1.8
541110	Offices of lawyers	15	4 469	1 570	369	48	35.7	1.8
5411101	Offices of lawyers (except legal aid societies)	15	4 469	1 570	369	48	35.7	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 899	1 631	314	56	85.4	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 899	1 631	314	56	85.4	3.2
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	3 185	1 445	286	29	84.3	–
5415	Computer systems design & related services	10	24 767	12 687	3 142	159	3.8	8.9
54151	Computer systems design & related services	10	24 767	12 687	3 142	159	3.8	8.9
541512	Computer systems design services	8	D	D	D	c	D	D
5415121	Computer systems integrators	3	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	27 165	3 278	887	68	8.9	51.6
54161	Management consulting services	11	26 166	2 942	857	60	9.2	51.7
541611	Administrative management & general management consulting service	5	D	D	D	b	D	D
541613	Marketing consulting services	4	D	D	D	a	D	D
	SEASIDE, CA							
54	**Professional, scientific, & technical services**	**14**	**2 883**	**1 053**	**199**	**40**	**56.1**	**7.9**
541	Professional, scientific, & technical services	14	2 883	1 053	199	40	56.1	7.9
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SEBASTOPOL, CA							
54	**Professional, scientific, & technical services**	**50**	**17 916**	**7 126**	**1 661**	**179**	**44.9**	**13.8**
541	Professional, scientific, & technical services	50	17 916	7 126	1 661	179	44.9	13.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 289	1 456	374	57	51.4	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 289	1 456	374	57	51.4	.5
5413	Architectural, engineering, & related services	8	2 530	1 265	320	38	96.1	3.9
5418	Advertising & related services	4	5 222	1 857	448	35	1.9	22.8
	SELMA, CA							
54	**Professional, scientific, & technical services**	**14**	**2 218**	**567**	**138**	**34**	**69.4**	**–**
541	Professional, scientific, & technical services	14	2 218	567	138	34	69.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 383	327	86	25	95.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 383	327	86	25	95.7	–
	SHAFTER, CA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	c	D	D
54161	Management consulting services	1	D	D	D	c	D	D
541611	Administrative management & general management consulting service	1	D	D	D	c	D	D
	SIERRA MADRE, CA							
54	**Professional, scientific, & technical services**	**35**	**7 822**	**2 813**	**632**	**97**	**62.3**	**9.5**
541	Professional, scientific, & technical services	35	7 822	2 813	632	97	62.3	9.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 086	283	63	25	63.4	18.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 086	283	63	25	63.4	18.9
5413	Architectural, engineering, & related services	5	1 448	746	188	25	14.4	4.3
	SIGNAL HILL, CA							
54	**Professional, scientific, & technical services**	**67**	**120 685**	**47 865**	**10 650**	**971**	**12.4**	**1.6**
541	Professional, scientific, & technical services	67	120 685	47 865	10 650	971	12.4	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 600	1 045	269	36	43.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 600	1 045	269	36	43.7	–
5413	Architectural, engineering, & related services	27	90 329	36 657	8 346	649	7.1	1.8
54133	Engineering services	10	D	D	D	e	D	D
541330	Engineering services	10	D	D	D	e	D	D
54138	Testing laboratories	10	12 397	6 279	1 544	208	17.8	9.4
541380	Testing laboratories	10	12 397	6 279	1 544	208	17.8	9.4
5414	Specialized design services	4	2 118	650	135	25	28.1	–
5415	Computer systems design & related services	6	14 116	4 401	875	123	31.9	.1
54151	Computer systems design & related services	6	14 116	4 401	875	123	31.9	.1
541512	Computer systems design services	3	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	5 848	2 545	506	63	13.4	–
54162	Environmental consulting services	3	4 397	1 759	437	57	D	–
541620	Environmental consulting services	3	4 397	1 759	437	57	D	–
5418	Advertising & related services	5	3 879	2 027	419	47	26.2	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SIMI VALLEY, CA							
54	**Professional, scientific, & technical services**	**164**	**168 201**	**54 971**	**14 414**	**1 228**	**28.6**	**45.5**
541	Professional, scientific, & technical services	164	168 201	54 971	14 414	1 228	28.6	45.5
5411	Legal services	22	5 392	1 095	193	33	66.7	15.7
54111	Offices of lawyers	22	5 392	1 095	193	33	66.7	15.7
541110	Offices of lawyers	22	5 392	1 095	193	33	66.7	15.7
5411101	Offices of lawyers (except legal aid societies)	22	5 392	1 095	193	33	66.7	15.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	10 616	3 553	802	147	66.1	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	10 616	3 553	802	147	66.1	7.7
541213	Tax return preparation services	4	D	D	D	b	D	D
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	36	46 149	15 176	3 120	334	40.2	.6
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
54133	Engineering services	28	32 285	9 952	1 783	205	46.7	.7
541330	Engineering services	28	32 285	9 952	1 783	205	46.7	.7
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	35	31 937	7 063	1 028	139	44.9	32.7
54151	Computer systems design & related services	35	31 937	7 063	1 028	139	44.9	32.7
541512	Computer systems design services	17	16 261	4 016	439	56	22.2	56.4
5415122	Computer systems consultants (except systems integrators)	12	D	D	D	b	D	D
541519	Other computer related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	D	D	D	b	D	D
5417	Scientific research & development services	5	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	e	D	D
5418	Advertising & related services	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	SOLANA BEACH, CA							
54	**Professional, scientific, & technical services**	**114**	**79 267**	**34 850**	**7 354**	**692**	**30.3**	**1.3**
541	Professional, scientific, & technical services	114	79 267	34 850	7 354	692	30.3	1.3
5411	Legal services	28	14 232	5 192	1 237	119	42.3	.9
54111	Offices of lawyers	28	14 232	5 192	1 237	119	42.3	.9
541110	Offices of lawyers	28	14 232	5 192	1 237	119	42.3	.9
5411101	Offices of lawyers (except legal aid societies)	28	14 232	5 192	1 237	119	42.3	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 792	1 858	303	77	37.7	14.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 792	1 858	303	77	37.7	14.6
5413	Architectural, engineering, & related services	24	10 269	4 504	909	100	57.2	2.1
54131	Architectural services	9	5 281	2 361	474	51	52.1	–
541310	Architectural services	9	5 281	2 361	474	51	52.1	–
5414	Specialized design services	8	1 373	241	35	13	89.4	1.2
5415	Computer systems design & related services	10	7 988	4 124	960	75	19.5	.5
54151	Computer systems design & related services	10	7 988	4 124	960	75	19.5	.5
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	20	29 136	14 319	3 050	237	25.8	.1
54161	Management consulting services	14	8 902	4 247	874	93	29.4	.5
541611	Administrative management & general management consulting service	7	7 285	3 772	762	81	21.9	.6
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
54181	Advertising agencies	1	D	D	D	b	D	D
541810	Advertising agencies	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	SOLEDAD, CA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SOLVANG, CA							
54	**Professional, scientific, & technical services**	**23**	**6 557**	**2 623**	**589**	**85**	**52.1**	**3.9**
541	Professional, scientific, & technical services	23	6 557	2 623	589	85	52.1	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 336	1 385	316	43	40.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 336	1 385	316	43	40.9	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SONOMA, CA							
54	**Professional, scientific, & technical services**	**70**	**20 253**	**7 427**	**1 640**	**234**	**54.9**	**4.1**
541	Professional, scientific, & technical services	70	20 253	7 427	1 640	234	54.9	4.1
5411	Legal services	24	5 515	2 058	352	53	30.9	6.9
54111	Offices of lawyers	24	5 515	2 058	352	53	30.9	6.9
541110	Offices of lawyers	24	5 515	2 058	352	53	30.9	6.9
5411101	Offices of lawyers (except legal aid societies)	24	5 515	2 058	352	53	30.9	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 921	583	120	31	89.7	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 921	583	120	31	89.7	5.4
5413	Architectural, engineering, & related services	12	7 282	3 235	841	80	46.8	–
5416	Management, scientific, & technical consulting services	14	3 082	1 076	215	31	71.8	–
	SONORA, CA							
54	**Professional, scientific, & technical services**	**41**	**11 239**	**3 473**	**729**	**151**	**48.8**	**6.6**
541	Professional, scientific, & technical services	41	11 239	3 473	729	151	48.8	6.6
5411	Legal services	19	4 117	1 173	207	44	60.9	16.9
54111	Offices of lawyers	19	4 117	1 173	207	44	60.9	16.9
541110	Offices of lawyers	19	4 117	1 173	207	44	60.9	16.9
5411101	Offices of lawyers (except legal aid societies)	19	4 117	1 173	207	44	60.9	16.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 701	618	153	42	54.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 701	618	153	42	54.6	–
5413	Architectural, engineering, & related services	8	4 612	1 447	313	49	26.9	.9
	SOUTH EL MONTE, CA							
54	**Professional, scientific, & technical services**	**36**	**22 545**	**7 480**	**1 566**	**250**	**45.0**	**8.5**
541	Professional, scientific, & technical services	36	22 545	7 480	1 566	250	45.0	8.5
5413	Architectural, engineering, & related services	7	9 738	4 800	978	107	37.5	12.4
5414	Specialized design services	12	6 185	1 162	270	65	48.0	10.6
54143	Graphic design services	6	3 172	674	151	26	36.3	3.3
541430	Graphic design services	6	3 172	674	151	26	36.3	3.3
5414301	Graphic design services (except commercial art & medical artists)	6	3 172	674	151	26	36.3	3.3
5418	Advertising & related services	8	4 475	937	201	50	34.4	.3
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
	SOUTH GATE, CA							
54	**Professional, scientific, & technical services**	**21**	**78 918**	**14 051**	**3 399**	**394**	**5.7**	**–**
541	Professional, scientific, & technical services	21	78 918	14 051	3 399	394	5.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 003	236	59	19	94.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 003	236	59	19	94.2	–
5413	Architectural, engineering, & related services	5	D	D	D	c	D	D
54138	Testing laboratories	5	D	D	D	c	D	D
541380	Testing laboratories	5	D	D	D	c	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	c	D	D
54161	Management consulting services	3	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	c	D	D
	SOUTH LAKE TAHOE, CA							
54	**Professional, scientific, & technical services**	**38**	**15 018**	**5 294**	**1 160**	**170**	**25.7**	**35.4**
541	Professional, scientific, & technical services	38	15 018	5 294	1 160	170	25.7	35.4
5411	Legal services	18	10 934	3 866	746	93	12.3	35.9
54111	Offices of lawyers	15	9 379	3 434	649	81	14.3	37.7
541110	Offices of lawyers	15	9 379	3 434	649	81	14.3	37.7
5411101	Offices of lawyers (except legal aid societies)	15	9 379	3 434	649	81	14.3	37.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 046	435	114	20	73.6	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 046	435	114	20	73.6	9.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTH PASADENA, CA							
54	**Professional, scientific, & technical services**	**97**	**41 146**	**15 340**	**3 198**	**441**	**51.4**	**4.9**
541	Professional, scientific, & technical services	97	41 146	15 340	3 198	441	51.4	4.9
5411	Legal services	18	12 384	4 875	1 062	166	38.0	1.4
54111	Offices of lawyers	16	D	D	D	c	D	D
541110	Offices of lawyers	16	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	6 786	2 809	633	79	42.7	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	6 786	2 809	633	79	42.7	2.8
541211	Offices of certified public accountants	16	6 095	2 539	552	65	36.2	3.1
5413	Architectural, engineering, & related services	16	5 181	2 422	491	56	84.0	–
5414	Specialized design services	12	5 529	1 198	260	37	35.0	6.6
54141	Interior design services	5	D	D	D	a	D	D
541410	Interior design services	5	D	D	D	a	D	D
54143	Graphic design services	6	2 334	550	164	21	47.4	13.2
541430	Graphic design services	6	2 334	550	164	21	47.4	13.2
5416	Management, scientific, & technical consulting services	14	4 816	1 930	375	51	70.8	22.1
5419	Other professional, scientific, & technical services	7	2 484	597	111	31	42.3	7.6
54192	Photographic services	6	D	D	D	b	D	D
	SOUTH SAN FRANCISCO, CA							
54	**Professional, scientific, & technical services**	**109**	**396 653**	**127 519**	**33 055**	**2 634**	**10.5**	**9.3**
541	Professional, scientific, & technical services	109	396 653	127 519	33 055	2 634	10.5	9.3
5411	Legal services	11	4 712	2 197	515	53	16.4	13.7
54111	Offices of lawyers	11	4 712	2 197	515	53	16.4	13.7
541110	Offices of lawyers	11	4 712	2 197	515	53	16.4	13.7
5411101	Offices of lawyers (except legal aid societies)	11	4 712	2 197	515	53	16.4	13.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	5 114	1 915	471	71	27.0	24.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	5 114	1 915	471	71	27.0	24.4
541211	Offices of certified public accountants	6	3 776	1 148	266	29	16.2	28.7
5413	Architectural, engineering, & related services	16	20 154	9 077	2 159	219	45.6	1.9
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5414	Specialized design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	20	D	D	D	f	D	D
54151	Computer systems design & related services	20	D	D	D	f	D	D
541512	Computer systems design services	7	D	D	D	c	D	D
5415121	Computer systems integrators	4	D	D	D	c	D	D
541513	Computer facilities management services	1	D	D	D	f	D	D
541519	Other computer related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	9 335	4 425	722	54	26.6	6.4
54161	Management consulting services	8	3 926	2 366	266	22	32.5	8.6
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D
5417	Scientific research & development services	17	106 872	56 943	13 151	833	2.7	21.3
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	f	D	D
5417102	Research & development in the life sciences	13	102 200	55 096	12 562	802	2.2	18.4
5418	Advertising & related services	7	20 480	10 138	1 775	280	1.3	29.5
54182	Public relations agencies	2	D	D	D	b	D	D
541820	Public relations agencies	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	c	D	D
54191	Marketing research & public opinion polling	3	D	D	D	c	D	D
541910	Marketing research & public opinion polling	3	D	D	D	c	D	D
	STANTON, CA							
54	**Professional, scientific, & technical services**	**13**	**6 527**	**2 868**	**809**	**98**	**20.1**	**51.5**
541	Professional, scientific, & technical services	13	6 527	2 868	809	98	20.1	51.5
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	STOCKTON, CA							
54	**Professional, scientific, & technical services**	**336**	**197 426**	**76 677**	**17 403**	**2 326**	**28.2**	**6.1**
541	Professional, scientific, & technical services	336	197 426	76 677	17 403	2 326	28.2	6.1
5411	Legal services	145	75 716	31 769	6 768	783	28.5	5.0
54111	Offices of lawyers	138	D	D	D	f	D	D
541110	Offices of lawyers	138	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	138	D	D	D	f	D	D
54119	Other legal services	7	D	D	D	c	D	D
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	79	43 812	19 111	4 748	826	21.2	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	79	43 812	19 111	4 748	826	21.2	1.5
541211	Offices of certified public accountants	51	28 389	12 074	2 624	327	22.6	1.7
541213	Tax return preparation services	8	D	D	D	c	D	D
541219	Other accounting services	19	D	D	D	e	D	D
5413	Architectural, engineering, & related services	43	30 796	9 933	2 278	302	50.2	13.2
54131	Architectural services	16	6 649	1 941	388	65	64.5	2.8
541310	Architectural services	16	6 649	1 941	388	65	64.5	2.8
54133	Engineering services	23	22 347	7 636	1 794	222	46.0	17.3
541330	Engineering services	23	22 347	7 636	1 794	222	46.0	17.3
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	12	12 594	3 532	860	67	21.9	17.0
54151	Computer systems design & related services	12	12 594	3 532	860	67	21.9	17.0
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	26 871	10 109	2 259	212	10.8	2.2
54161	Management consulting services	25	26 146	9 731	2 152	204	9.5	2.2
541611	Administrative management & general management consulting service	13	D	D	D	c	D	D
541612	Human resources & executive search consulting services	7	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	5	D	D	D	b	D	D
5418	Advertising & related services	8	1 903	617	140	21	27.4	.9
5419	Other professional, scientific, & technical services	16	D	D	D	c	D	D
54192	Photographic services	12	3 184	950	208	63	55.8	–
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	SUISUN CITY, CA							
54	**Professional, scientific, & technical services**	**10**	**2 555**	**524**	**136**	**30**	**64.1**	**35.9**
541	Professional, scientific, & technical services	10	2 555	524	136	30	64.1	35.9
	SUNNYVALE, CA							
54	**Professional, scientific, & technical services**	**521**	**1 180 297**	**549 996**	**116 421**	**9 031**	**12.5**	**16.2**
541	Professional, scientific, & technical services	521	1 180 297	549 996	116 421	9 031	12.5	16.2
5411	Legal services	20	20 396	6 505	1 425	129	7.6	–
54111	Offices of lawyers	18	D	D	D	c	D	D
541110	Offices of lawyers	18	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	8 086	4 067	904	99	37.2	39.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	8 086	4 067	904	99	37.2	39.8
541213	Tax return preparation services	11	1 098	256	57	24	87.2	4.5
541219	Other accounting services	9	3 478	2 499	473	28	14.3	85.7
5413	Architectural, engineering, & related services	102	296 180	141 178	19 246	2 703	12.5	4.5
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	85	246 734	121 722	14 697	2 119	14.1	4.7
541330	Engineering services	85	246 734	121 722	14 697	2 119	14.1	4.7
54138	Testing laboratories	11	42 697	17 603	4 082	540	3.2	3.8
541380	Testing laboratories	11	42 697	17 603	4 082	540	3.2	3.8
5414	Specialized design services	12	14 896	2 928	524	131	13.6	2.8
54142	Industrial design services	2	D	D	D	b	D	D
541420	Industrial design services	2	D	D	D	b	D	D
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5415	Computer systems design & related services	222	399 805	199 345	42 539	2 644	14.1	33.4
54151	Computer systems design & related services	222	399 805	199 345	42 539	2 644	14.1	33.4
541511	Custom computer programming services	107	168 074	96 699	22 163	1 328	16.4	49.0
541512	Computer systems design services	91	222 310	99 329	19 930	1 256	11.1	21.0
5415121	Computer systems integrators	21	71 253	20 545	3 831	237	13.3	47.9
5415122	Computer systems consultants (except systems integrators)	70	151 057	78 784	16 099	1 019	10.1	8.3
541519	Other computer related services	24	9 421	3 317	446	60	42.6	49.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SUNNYVALE, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	53	60 075	27 927	5 584	774	18.5	6.8
54161	Management consulting services	40	35 000	15 833	2 875	489	18.8	11.0
541611	Administrative management & general management consulting service	13	D	D	D	b	D	D
541612	Human resources & executive search consulting services	13	8 220	4 558	795	113	34.1	–
5416122	Executive placement services	7	5 820	3 431	631	86	14.0	–
541613	Marketing consulting services	13	17 335	6 812	1 057	320	9.5	3.1
54162	Environmental consulting services	6	9 756	5 096	1 004	96	28.6	–
541620	Environmental consulting services	6	9 756	5 096	1 004	96	28.6	–
54169	Other scientific & technical consulting services	7	15 319	6 998	1 705	189	11.6	1.5
541690	Other scientific & technical consulting services	7	15 319	6 998	1 705	189	11.6	1.5
5417	Scientific research & development services	45	358 365	160 352	44 389	2 328	8.3	9.1
54171	R&D in the physical, engineering, & life sciences	43	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	43	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	24	303 335	130 365	37 376	1 825	7.0	7.4
5417102	Research & development in the life sciences	19	D	D	D	e	D	D
5418	Advertising & related services	19	13 550	3 820	884	71	35.3	25.7
54182	Public relations agencies	6	5 529	2 539	501	37	24.5	48.4
541820	Public relations agencies	6	5 529	2 539	501	37	24.5	48.4
54189	Other services related to advertising	6	5 235	792	274	22	29.2	–
541890	Other services related to advertising	6	5 235	792	274	22	29.2	–
5419	Other professional, scientific, & technical services	15	8 944	3 874	926	152	17.4	11.5
54192	Photographic services	8	4 165	1 942	439	65	19.7	–
541922	Commercial photography	4	3 592	1 612	355	39	22.9	–
	SUSANVILLE, CA							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	TAFT, CA							
54	**Professional, scientific, & technical services**	**8**	**847**	**235**	**51**	**18**	**98.3**	**–**
	TEHACHAPI, CA							
54	**Professional, scientific, & technical services**	**7**	**931**	**253**	**69**	**16**	**87.2**	**–**
541	Professional, scientific, & technical services	7	931	253	69	16	87.2	–
	TEMECULA, CA							
54	**Professional, scientific, & technical services**	**116**	**93 721**	**26 401**	**5 508**	**1 009**	**24.5**	**60.1**
541	Professional, scientific, & technical services	116	93 721	26 401	5 508	1 009	24.5	60.1
5411	Legal services	29	7 795	1 758	377	57	46.1	10.3
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	4 134	1 564	330	88	69.6	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	4 134	1 564	330	88	69.6	.3
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	15 440	6 175	1 331	139	42.4	8.2
54133	Engineering services	21	14 079	5 859	1 281	128	43.6	6.6
541330	Engineering services	21	14 079	5 859	1 281	128	43.6	6.6
5415	Computer systems design & related services	12	5 021	1 620	341	30	66.1	14.7
54151	Computer systems design & related services	12	5 021	1 620	341	30	66.1	14.7
5416	Management, scientific, & technical consulting services	18	D	D	D	f	D	D
54161	Management consulting services	16	D	D	D	f	D	D
541611	Administrative management & general management consulting service	7	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
	TEMPLE CITY, CA							
54	**Professional, scientific, & technical services**	**33**	**6 210**	**1 834**	**432**	**98**	**50.0**	**9.0**
541	Professional, scientific, & technical services	33	6 210	1 834	432	98	50.0	9.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 078	775	215	45	33.8	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 078	775	215	45	33.8	.7
5419	Other professional, scientific, & technical services	8	D	D	D	a	D	D
54192	Photographic services	7	D	D	D	a	D	D
541921	Photographic studios, portrait	7	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	THOUSAND OAKS, CA							
54	**Professional, scientific, & technical services**	**464**	**273 967**	**105 577**	**24 740**	**2 279**	**30.8**	**13.5**
541	Professional, scientific, & technical services	464	273 967	105 577	24 740	2 279	30.8	13.5
5411	Legal services	79	37 330	13 069	3 020	279	21.5	8.0
54111	Offices of lawyers	77	D	D	D	e	D	D
541110	Offices of lawyers	77	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	77	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	91	21 308	7 325	1 454	285	49.2	13.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	91	21 308	7 325	1 454	285	49.2	13.7
541211	Offices of certified public accountants	52	14 907	4 843	1 004	152	49.2	8.5
541213	Tax return preparation services	10	1 346	340	119	22	72.0	4.1
541219	Other accounting services	27	D	D	D	b	D	D
5413	Architectural, engineering, & related services	57	43 335	15 802	3 205	311	40.8	14.6
54131	Architectural services	10	5 021	2 045	333	41	22.4	20.3
541310	Architectural services	10	5 021	2 045	333	41	22.4	20.3
54133	Engineering services	44	35 828	12 657	2 625	245	45.0	14.2
541330	Engineering services	44	35 828	12 657	2 625	245	45.0	14.2
54137	Surveying & mapping (except geophysical) services	1	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	a	D	D
5414	Specialized design services	24	24 700	9 812	2 485	176	16.8	.4
54141	Interior design services	6	D	D	D	a	D	D
541410	Interior design services	6	D	D	D	a	D	D
54142	Industrial design services	4	D	D	D	c	D	D
541420	Industrial design services	4	D	D	D	c	D	D
54143	Graphic design services	14	5 306	1 404	300	34	64.5	1.8
541430	Graphic design services	14	5 306	1 404	300	34	64.5	1.8
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	70	59 359	24 851	5 871	362	36.1	2.3
54151	Computer systems design & related services	70	59 359	24 851	5 871	362	36.1	2.3
541511	Custom computer programming services	33	21 866	11 548	2 233	156	25.5	3.4
541512	Computer systems design services	33	36 991	13 004	3 560	202	41.5	1.6
5415121	Computer systems integrators	10	23 056	6 137	2 033	104	41.4	.6
5415122	Computer systems consultants (except systems integrators)	23	13 935	6 867	1 527	98	41.5	3.4
5416	Management, scientific, & technical consulting services	76	28 587	11 094	2 411	173	38.2	10.7
54161	Management consulting services	59	17 135	7 699	1 683	131	44.6	14.5
541612	Human resources & executive search consulting services	22	8 498	4 546	1 038	63	45.2	14.2
5416122	Executive placement services	15	D	D	D	b	D	D
54169	Other scientific & technical consulting services	10	8 305	2 219	481	25	11.1	5.8
541690	Other scientific & technical consulting services	10	8 305	2 219	481	25	11.1	5.8
5417	Scientific research & development services	13	24 683	8 742	2 888	145	8.2	60.5
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D
5418	Advertising & related services	32	20 237	9 548	2 359	331	13.7	9.1
54181	Advertising agencies	16	9 604	4 587	1 326	104	6.7	5.2
541810	Advertising agencies	16	9 604	4 587	1 326	104	6.7	5.2
54182	Public relations agencies	4	D	D	D	b	D	D
541820	Public relations agencies	4	D	D	D	b	D	D
54189	Other services related to advertising	7	D	D	D	c	D	D
541890	Other services related to advertising	7	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	22	14 428	5 334	1 047	217	47.9	24.2
54192	Photographic services	18	8 802	3 423	706	168	51.4	31.9
541921	Photographic studios, portrait	13	4 571	2 142	700	164	10.9	56.9
541922	Commercial photography	5	4 231	1 281	6	4	95.1	4.9
54193	Translation & interpretation services	2	D	D	D	b	D	D
541930	Translation & interpretation services	2	D	D	D	b	D	D
	TIBURON, CA							
54	**Professional, scientific, & technical services**	**76**	**36 877**	**10 934**	**2 196**	**235**	**43.0**	**1.6**
541	Professional, scientific, & technical services	76	36 877	10 934	2 196	235	43.0	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 715	684	196	66	19.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 715	684	196	66	19.8	–
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	3 600	1 236	275	30	72.7	2.6
5414	Specialized design services	3	4 350	405	70	6	D	–
54141	Interior design services	3	4 350	405	70	6	D	–
541410	Interior design services	3	4 350	405	70	6	D	–
5415	Computer systems design & related services	20	8 435	4 207	887	67	35.8	3.9
54151	Computer systems design & related services	20	8 435	4 207	887	67	35.8	3.9
5416	Management, scientific, & technical consulting services	22	13 500	2 756	551	36	47.9	.4
54161	Management consulting services	18	11 714	1 992	421	27	43.4	.5
541611	Administrative management & general management consulting service	7	8 555	1 073	208	10	27.1	–
5418	Advertising & related services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TORRANCE, CA							
54	**Professional, scientific, & technical services**	**684**	**655 075**	**245 727**	**57 040**	**4 953**	**21.6**	**10.8**
541	Professional, scientific, & technical services	684	655 075	245 727	57 040	4 953	21.6	10.8
5411	Legal services	182	82 459	29 958	6 140	635	34.5	5.5
54111	Offices of lawyers	180	D	D	D	f	D	D
541110	Offices of lawyers	180	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	180	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	134	46 690	20 750	5 086	899	43.0	8.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	134	46 690	20 750	5 086	899	43.0	8.3
541211	Offices of certified public accountants	85	30 939	13 130	2 959	328	47.6	5.2
541213	Tax return preparation services	16	5 727	2 397	773	314	23.7	11.3
541219	Other accounting services	30	D	D	D	c	D	D
5413	Architectural, engineering, & related services	91	129 047	59 368	12 821	1 036	23.7	9.1
54131	Architectural services	9	6 673	2 656	514	77	16.4	5.7
541310	Architectural services	9	6 673	2 656	514	77	16.4	5.7
54133	Engineering services	68	105 369	49 726	10 762	796	25.0	10.5
541330	Engineering services	68	105 369	49 726	10 762	796	25.0	10.5
54138	Testing laboratories	7	15 689	6 483	1 449	142	16.8	1.4
541380	Testing laboratories	7	15 689	6 483	1 449	142	16.8	1.4
5414	Specialized design services	31	36 083	6 826	1 597	156	12.9	3.3
54141	Interior design services	4	D	D	D	b	D	D
541410	Interior design services	4	D	D	D	b	D	D
54143	Graphic design services	24	D	D	D	b	D	D
541430	Graphic design services	24	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	22	D	D	D	b	D	D
5415	Computer systems design & related services	90	76 553	32 801	5 957	499	33.4	29.6
54151	Computer systems design & related services	90	76 553	32 801	5 957	499	33.4	29.6
541511	Custom computer programming services	32	44 266	20 622	3 460	244	23.1	28.8
541512	Computer systems design services	42	22 987	9 222	1 886	178	55.2	14.7
5415122	Computer systems consultants (except systems integrators)	25	13 988	6 066	1 125	87	55.4	7.4
541519	Other computer related services	13	5 217	1 662	346	57	34.6	62.7
5416	Management, scientific, & technical consulting services	73	49 514	21 535	5 756	527	31.2	11.0
54161	Management consulting services	58	38 932	15 024	3 753	379	35.2	10.8
541611	Administrative management & general management consulting service	20	17 317	5 462	1 739	105	20.6	16.4
541612	Human resources & executive search consulting services	16	12 530	6 368	1 265	217	58.2	10.1
5416122	Executive placement services	9	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	6	4 859	2 444	441	44	24.3	–
541613	Marketing consulting services	18	8 017	2 762	653	48	32.9	1.5
54162	Environmental consulting services	5	5 732	3 640	1 047	95	16.5	18.9
541620	Environmental consulting services	5	5 732	3 640	1 047	95	16.5	18.9
54169	Other scientific & technical consulting services	10	4 850	2 871	956	53	15.6	2.5
541690	Other scientific & technical consulting services	10	4 850	2 871	956	53	15.6	2.5
5417	Scientific research & development services	25	127 692	47 848	10 660	723	9.8	1.6
54171	R&D in the physical, engineering, & life sciences	24	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	24	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	21	124 230	45 979	10 352	688	7.3	1.6
5418	Advertising & related services	30	81 504	22 429	8 091	336	3.1	1.6
54181	Advertising agencies	11	D	D	D	e	D	D
541810	Advertising agencies	11	D	D	D	e	D	D
54182	Public relations agencies	7	6 067	4 608	3 995	28	15.6	1.6
541820	Public relations agencies	7	6 067	4 608	3 995	28	15.6	1.6
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	28	25 533	4 212	932	142	6.6	71.1
54191	Marketing research & public opinion polling	7	18 871	1 629	419	28	2.3	95.3
541910	Marketing research & public opinion polling	7	18 871	1 629	419	28	2.3	95.3
54192	Photographic services	15	3 547	1 106	184	84	34.0	.6
541921	Photographic studios, portrait	14	D	D	D	b	D	D
54193	Translation & interpretation services	3	D	D	D	b	D	D
541930	Translation & interpretation services	3	D	D	D	b	D	D
	TRACY, CA							
54	**Professional, scientific, & technical services**	**58**	**19 886**	**7 395**	**1 570**	**299**	**42.5**	**33.6**
541	Professional, scientific, & technical services	58	19 886	7 395	1 570	299	42.5	33.6
5411	Legal services	14	2 864	623	106	25	54.7	22.4
54111	Offices of lawyers	14	2 864	623	106	25	54.7	22.4
541110	Offices of lawyers	14	2 864	623	106	25	54.7	22.4
5411101	Offices of lawyers (except legal aid societies)	14	2 864	623	106	25	54.7	22.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 822	1 313	265	61	24.2	62.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 822	1 313	265	61	24.2	62.4
5413	Architectural, engineering, & related services	13	5 575	1 861	355	50	83.1	–
	TRUCKEE, CA *							
54	**Professional, scientific, & technical services**	**14**	**3 843**	**1 115**	**268**	**36**	**73.8**	**6.9**
541	Professional, scientific, & technical services	14	3 843	1 115	268	36	73.8	6.9
5416	Management, scientific, & technical consulting services	9	2 970	676	147	22	95.5	4.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TULARE, CA							
54	**Professional, scientific, & technical services**	**41**	**13 599**	**5 817**	**1 320**	**187**	**47.9**	**2.2**
541	Professional, scientific, & technical services	41	13 599	5 817	1 320	187	47.9	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	5 117	2 505	646	74	19.7	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	5 117	2 505	646	74	19.7	.6
541211	Offices of certified public accountants	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
	TURLOCK, CA							
54	**Professional, scientific, & technical services**	**45**	**19 484**	**6 347**	**1 256**	**229**	**35.0**	**6.5**
541	Professional, scientific, & technical services	45	19 484	6 347	1 256	229	35.0	6.5
5411	Legal services	9	3 250	1 550	301	37	30.2	–
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	5 524	1 907	385	81	27.3	18.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	5 524	1 907	385	81	27.3	18.0
541211	Offices of certified public accountants	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	2 457	853	157	28	47.6	9.2
5414	Specialized design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
	TUSTIN, CA							
54	**Professional, scientific, & technical services**	**387**	**314 148**	**113 894**	**25 191**	**2 569**	**27.5**	**15.6**
541	Professional, scientific, & technical services	387	314 148	113 894	25 191	2 569	27.5	15.6
5411	Legal services	99	49 858	18 941	4 094	435	32.3	6.1
54111	Offices of lawyers	96	D	D	D	e	D	D
541110	Offices of lawyers	96	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	96	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	76	20 652	9 020	1 769	277	38.7	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	76	20 652	9 020	1 769	277	38.7	6.1
541211	Offices of certified public accountants	52	17 081	7 758	1 481	220	34.6	5.3
541219	Other accounting services	16	2 724	1 013	224	42	55.3	2.9
5413	Architectural, engineering, & related services	77	115 302	44 888	10 469	907	27.3	4.2
54131	Architectural services	13	9 587	3 255	806	82	79.2	–
541310	Architectural services	13	9 587	3 255	806	82	79.2	–
54133	Engineering services	49	91 018	34 371	8 187	628	22.4	3.6
541330	Engineering services	49	91 018	34 371	8 187	628	22.4	3.6
54137	Surveying & mapping (except geophysical) services	3	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	a	D	D
54138	Testing laboratories	7	11 212	5 414	1 139	160	23.5	12.3
541380	Testing laboratories	7	11 212	5 414	1 139	160	23.5	12.3
5414	Specialized design services	14	12 283	2 435	515	92	21.5	8.5
54141	Interior design services	6	D	D	D	b	D	D
541410	Interior design services	6	D	D	D	b	D	D
54143	Graphic design services	6	6 648	1 518	300	49	28.4	.1
541430	Graphic design services	6	6 648	1 518	300	49	28.4	.1
5414301	Graphic design services (except commercial art & medical artists)	6	6 648	1 518	300	49	28.4	.1
5415	Computer systems design & related services	38	42 448	14 746	3 241	309	15.2	64.2
54151	Computer systems design & related services	38	42 448	14 746	3 241	309	15.2	64.2
541511	Custom computer programming services	21	D	D	D	c	D	D
541512	Computer systems design services	11	D	D	D	c	D	D
5415121	Computer systems integrators	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	36	29 841	8 629	1 739	183	39.6	3.8
54161	Management consulting services	25	17 932	5 167	1 051	109	43.8	6.3
541612	Human resources & executive search consulting services	7	4 153	1 735	348	28	100.0	–
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
54162	Environmental consulting services	7	10 669	3 217	635	60	33.1	–
541620	Environmental consulting services	7	10 669	3 217	635	60	33.1	–
5417	Scientific research & development services	9	15 882	6 781	1 363	116	11.2	64.2
54171	R&D in the physical, engineering, & life sciences	8	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	8	D	D	D	c	D	D
5418	Advertising & related services	21	17 192	4 657	1 274	134	32.8	2.4
54189	Other services related to advertising	6	8 428	889	148	23	10.2	4.7
541890	Other services related to advertising	6	8 428	889	148	23	10.2	4.7
5418903	Sign painting & lettering shop	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	17	10 690	3 797	727	116	23.5	–
54192	Photographic services	11	3 813	1 133	247	54	54.7	–
541922	Commercial photography	5	2 627	873	192	31	49.8	–
	TWENTYNINE PALMS, CA							
54	**Professional, scientific, & technical services**	**4**	**501**	**144**	**45**	**22**	**45.1**	**36.9**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	UKIAH, CA							
54	**Professional, scientific, & technical services**	**73**	**18 928**	**7 251**	**1 532**	**264**	**53.9**	**6.5**
541	Professional, scientific, & technical services	73	18 928	7 251	1 532	264	53.9	6.5
5411	Legal services	32	8 674	3 165	671	112	45.9	4.3
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 096	1 268	265	64	44.5	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 096	1 268	265	64	44.5	6.7
541219	Other accounting services	6	2 121	659	102	28	26.6	6.3
5413	Architectural, engineering, & related services	8	3 353	1 694	351	54	87.0	.2
	UNION CITY, CA							
54	**Professional, scientific, & technical services**	**48**	**24 355**	**7 778**	**1 632**	**257**	**30.4**	**16.6**
541	Professional, scientific, & technical services	48	24 355	7 778	1 632	257	30.4	16.6
5413	Architectural, engineering, & related services	7	3 988	1 024	227	31	97.9	2.1
5414	Specialized design services	1	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	20	9 136	3 916	762	97	24.3	13.4
54151	Computer systems design & related services	20	9 136	3 916	762	97	24.3	13.4
541519	Other computer related services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	3 890	1 040	180	32	15.1	1.5
54161	Management consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	3	1 927	379	90	18	D	–
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	UPLAND, CA							
54	**Professional, scientific, & technical services**	**134**	**43 209**	**16 432**	**3 773**	**753**	**43.9**	**7.9**
541	Professional, scientific, & technical services	134	43 209	16 432	3 773	753	43.9	7.9
5411	Legal services	44	14 173	5 078	1 077	147	40.3	6.8
54111	Offices of lawyers	43	D	D	D	c	D	D
541110	Offices of lawyers	43	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	14 032	6 943	1 756	450	26.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	14 032	6 943	1 756	450	26.8	–
541211	Offices of certified public accountants	13	6 679	3 486	731	81	19.9	–
541213	Tax return preparation services	7	2 697	1 015	460	246	32.4	–
541219	Other accounting services	18	4 656	2 442	565	123	33.4	–
5413	Architectural, engineering, & related services	22	5 722	1 619	380	59	70.3	9.4
5414	Specialized design services	4	2 250	222	56	13	100.0	–
	VACAVILLE, CA							
54	**Professional, scientific, & technical services**	**72**	**21 635**	**8 179**	**1 763**	**285**	**54.0**	**7.5**
541	Professional, scientific, & technical services	72	21 635	8 179	1 763	285	54.0	7.5
5411	Legal services	12	6 081	1 036	246	39	40.9	–
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	4 272	1 526	388	93	58.7	21.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	4 272	1 526	388	93	58.7	21.8
541213	Tax return preparation services	6	897	250	85	19	87.8	1.8
5413	Architectural, engineering, & related services	15	4 019	1 833	315	45	81.3	12.0
	VALLEJO, CA							
54	**Professional, scientific, & technical services**	**88**	**30 971**	**13 047**	**2 916**	**458**	**44.8**	**6.6**
541	Professional, scientific, & technical services	88	30 971	13 047	2 916	458	44.8	6.6
5411	Legal services	24	8 540	3 417	624	94	45.5	3.5
54111	Offices of lawyers	24	8 540	3 417	624	94	45.5	3.5
541110	Offices of lawyers	24	8 540	3 417	624	94	45.5	3.5
5411101	Offices of lawyers (except legal aid societies)	24	8 540	3 417	624	94	45.5	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	2 942	1 068	304	70	64.6	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	2 942	1 068	304	70	64.6	7.4
5413	Architectural, engineering, & related services	11	11 069	5 379	1 311	128	32.7	–
5415	Computer systems design & related services	6	3 632	2 109	414	40	58.8	–
54151	Computer systems design & related services	6	3 632	2 109	414	40	58.8	–
5419	Other professional, scientific, & technical services	6	1 963	313	60	32	6.6	46.6
54192	Photographic services	6	1 963	313	60	32	6.6	46.6
541921	Photographic studios, portrait	6	1 963	313	60	32	6.6	46.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VERNON, CA *							
54	**Professional, scientific, & technical services**	**14**	**20 069**	**8 615**	**2 943**	**671**	**14.6**	**2.6**
541	Professional, scientific, & technical services	14	20 069	8 615	2 943	671	14.6	2.6
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	5	4 481	2 366	580	31	6.8	1.4
5418	Advertising & related services	2	D	D	D	f	D	D
54189	Other services related to advertising	1	D	D	D	f	D	D
541890	Other services related to advertising	1	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	f	D	D
	VICTORVILLE, CA							
54	**Professional, scientific, & technical services**	**66**	**26 062**	**9 391**	**2 138**	**355**	**40.5**	**20.2**
541	Professional, scientific, & technical services	66	26 062	9 391	2 138	355	40.5	20.2
5411	Legal services	25	10 404	4 252	967	125	33.6	2.2
54111	Offices of lawyers	24	D	D	D	c	D	D
541110	Offices of lawyers	24	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 948	1 040	294	80	58.8	32.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 948	1 040	294	80	58.8	32.4
541219	Other accounting services	6	1 259	399	148	40	19.2	62.2
5413	Architectural, engineering, & related services	10	3 777	1 339	311	38	32.2	17.7
5418	Advertising & related services	2	D	D	D	b	D	D
	VILLA PARK, CA							
54	**Professional, scientific, & technical services**	**20**	**6 200**	**2 327**	**492**	**70**	**53.0**	**10.6**
541	Professional, scientific, & technical services	20	6 200	2 327	492	70	53.0	10.6
5414	Specialized design services	1	D	D	D	b	D	D
	VISALIA, CA							
54	**Professional, scientific, & technical services**	**202**	**229 160**	**31 932**	**6 846**	**1 171**	**12.9**	**8.0**
541	Professional, scientific, & technical services	202	229 160	31 932	6 846	1 171	12.9	8.0
5411	Legal services	63	D	D	D	e	D	D
54111	Offices of lawyers	62	25 484	7 129	1 653	260	42.1	9.1
541110	Offices of lawyers	62	25 484	7 129	1 653	260	42.1	9.1
5411101	Offices of lawyers (except legal aid societies)	62	25 484	7 129	1 653	260	42.1	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	51	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	51	D	D	D	e	D	D
541211	Offices of certified public accountants	38	14 884	5 661	1 294	174	32.9	7.2
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	36	D	D	D	c	D	D
54131	Architectural services	11	6 922	2 410	500	77	32.3	16.7
541310	Architectural services	11	6 922	2 410	500	77	32.3	16.7
54133	Engineering services	18	D	D	D	c	D	D
541330	Engineering services	18	D	D	D	c	D	D
5414	Specialized design services	7	D	D	D	a	D	D
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	D	D	D	b	D	D
54161	Management consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	c	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	c	D	D
	VISTA, CA							
54	**Professional, scientific, & technical services**	**143**	**59 496**	**19 111**	**4 112**	**668**	**48.7**	**13.0**
541	Professional, scientific, & technical services	143	59 496	19 111	4 112	668	48.7	13.0
5411	Legal services	55	12 186	3 877	849	131	52.2	7.1
54111	Offices of lawyers	54	D	D	D	c	D	D
541110	Offices of lawyers	54	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	54	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	6 158	1 820	470	108	68.8	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	6 158	1 820	470	108	68.8	3.7
541213	Tax return preparation services	8	1 734	334	100	30	85.4	10.7
541219	Other accounting services	14	1 371	357	89	37	79.1	3.0
5413	Architectural, engineering, & related services	23	9 843	4 427	1 155	128	49.5	38.8
5416	Management, scientific, & technical consulting services	14	17 975	3 092	459	166	65.3	1.3
54161	Management consulting services	10	16 540	2 668	371	140	62.5	1.4
541613	Marketing consulting services	4	D	D	D	a	D	D
5418	Advertising & related services	5	6 153	3 030	322	54	–	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WALNUT, CA							
54	**Professional, scientific, & technical services**	**54**	**20 750**	**6 727**	**1 574**	**347**	**31.2**	**8.9**
541	Professional, scientific, & technical services	54	20 750	6 727	1 574	347	31.2	8.9
5413	Architectural, engineering, & related services	7	3 247	1 343	290	27	20.8	11.8
5415	Computer systems design & related services	15	8 206	2 591	467	105	26.3	16.2
54151	Computer systems design & related services	15	8 206	2 591	467	105	26.3	16.2
5418	Advertising & related services	3	2 062	161	34	18	D	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	c	D	D
54192	Photographic services	2	D	D	D	c	D	D
541921	Photographic studios, portrait	2	D	D	D	c	D	D
	WALNUT CREEK, CA							
54	**Professional, scientific, & technical services**	**718**	**750 582**	**313 855**	**68 861**	**5 790**	**19.3**	**15.3**
541	Professional, scientific, & technical services	718	750 582	313 855	68 861	5 790	19.3	15.3
5411	Legal services	243	193 697	80 327	16 831	1 408	18.7	3.3
54111	Offices of lawyers	239	188 425	77 299	16 059	1 338	19.2	2.0
541110	Offices of lawyers	239	188 425	77 299	16 059	1 338	19.2	2.0
5411101	Offices of lawyers (except legal aid societies)	239	188 425	77 299	16 059	1 338	19.2	2.0
54119	Other legal services	4	5 272	3 028	772	70	–	46.3
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	121	77 874	32 774	6 926	800	24.4	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	121	77 874	32 774	6 926	800	24.4	5.6
541211	Offices of certified public accountants	91	71 086	30 069	6 304	683	19.2	5.0
541213	Tax return preparation services	13	1 776	526	126	38	94.9	–
541219	Other accounting services	14	3 481	1 443	276	60	95.7	4.3
5413	Architectural, engineering, & related services	107	139 243	64 024	14 196	1 296	27.2	8.1
54131	Architectural services	26	15 753	6 990	1 376	125	46.2	1.9
541310	Architectural services	26	15 753	6 990	1 376	125	46.2	1.9
54133	Engineering services	73	117 029	53 651	11 910	980	25.0	6.8
541330	Engineering services	73	117 029	53 651	11 910	980	25.0	6.8
54134	Drafting services	2	D	D	D	c	D	D
541340	Drafting services	2	D	D	D	c	D	D
5414	Specialized design services	16	9 259	1 427	291	53	42.3	46.5
54143	Graphic design services	11	7 337	1 240	246	39	27.2	58.6
541430	Graphic design services	11	7 337	1 240	246	39	27.2	58.6
5414301	Graphic design services (except commercial art & medical artists)	11	7 337	1 240	246	39	27.2	58.6
5415	Computer systems design & related services	98	170 275	81 890	18 586	1 178	8.8	17.4
54151	Computer systems design & related services	98	170 275	81 890	18 586	1 178	8.8	17.4
541511	Custom computer programming services	49	90 505	38 791	9 572	704	5.9	28.8
541512	Computer systems design services	40	72 254	40 223	8 356	441	8.9	4.7
5415121	Computer systems integrators	9	40 942	24 749	5 167	255	5.6	1.4
5415122	Computer systems consultants (except systems integrators)	31	31 312	15 474	3 189	186	13.2	8.9
541519	Other computer related services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	80	56 089	22 898	4 873	418	25.0	3.6
54161	Management consulting services	68	36 050	15 842	3 818	313	32.7	5.6
541611	Administrative management & general management consulting service	30	16 047	6 832	1 398	105	27.0	3.3
541612	Human resources & executive search consulting services	26	13 067	7 025	1 990	170	35.2	8.8
5416122	Executive placement services	13	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	11	5 035	2 317	442	68	21.5	2.4
541618	Other management consulting services	3	3 733	1 176	270	21	–	–
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	8	D	D	D	b	D	D
541690	Other scientific & technical consulting services	8	D	D	D	b	D	D
5417	Scientific research & development services	7	23 648	8 414	2 011	141	2.2	43.4
54171	R&D in the physical, engineering, & life sciences	7	23 648	8 414	2 011	141	2.2	43.4
541710	R&D in the physical, engineering, & life sciences	7	23 648	8 414	2 011	141	2.2	43.4
5417101	R&D in the physical & engineering sciences	5	D	D	D	c	D	D
5418	Advertising & related services	27	35 925	6 456	1 500	179	42.5	40.2
54186	Direct mail advertising	3	D	D	D	b	D	D
541860	Direct mail advertising	3	D	D	D	b	D	D
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	19	44 572	15 645	3 647	317	7.0	71.6
54191	Marketing research & public opinion polling	8	39 812	14 324	3 352	285	5.0	80.1
541910	Marketing research & public opinion polling	8	39 812	14 324	3 352	285	5.0	80.1
54199	All other professional, scientific, & technical services	6	3 665	1 149	271	21	.7	–
541990	All other professional, scientific, & technical services	6	3 665	1 149	271	21	.7	–
	WASCO, CA							
54	**Professional, scientific, & technical services**	**4**	**489**	**159**	**43**	**9**	**44.4**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WATERFORD, CA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	WATSONVILLE, CA							
54	**Professional, scientific, & technical services**	**57**	**32 867**	**12 111**	**2 652**	**333**	**41.7**	**3.4**
541	Professional, scientific, & technical services	57	32 867	12 111	2 652	333	41.7	3.4
5411	Legal services	14	7 605	3 467	851	84	18.6	7.3
54111	Offices of lawyers	14	7 605	3 467	851	84	18.6	7.3
541110	Offices of lawyers	14	7 605	3 467	851	84	18.6	7.3
5411101	Offices of lawyers (except legal aid societies)	14	7 605	3 467	851	84	18.6	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	5 043	1 572	381	62	55.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	5 043	1 572	381	62	55.1	–
541211	Offices of certified public accountants	10	4 165	1 309	323	39	45.7	–
5413	Architectural, engineering, & related services	15	10 969	4 815	1 070	123	69.9	–
5417	Scientific research & development services	3	D	D	D	b	D	D
	WEED, CA							
54	**Professional, scientific, & technical services**	**4**	**548**	**242**	**77**	**12**	**87.2**	**12.8**
	WEST COVINA, CA							
54	**Professional, scientific, & technical services**	**109**	**42 733**	**16 178**	**3 728**	**660**	**42.8**	**16.9**
541	Professional, scientific, & technical services	109	42 733	16 178	3 728	660	42.8	16.9
5411	Legal services	23	8 984	2 703	653	80	49.2	33.7
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	6 578	1 692	445	89	50.2	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	6 578	1 692	445	89	50.2	4.4
541211	Offices of certified public accountants	9	3 714	698	189	27	40.9	3.2
541219	Other accounting services	16	2 599	945	241	52	60.6	6.6
5413	Architectural, engineering, & related services	11	7 221	3 732	724	60	40.4	31.9
5414	Specialized design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	17	9 711	4 726	1 202	240	29.5	5.7
54161	Management consulting services	14	9 007	4 449	1 132	225	31.8	1.7
541613	Marketing consulting services	3	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	12	3 366	1 619	385	138	3.7	–
54192	Photographic services	12	3 366	1 619	385	138	3.7	–
541921	Photographic studios, portrait	12	3 366	1 619	385	138	3.7	–
	WEST HOLLYWOOD, CA							
54	**Professional, scientific, & technical services**	**205**	**288 867**	**123 831**	**25 640**	**2 868**	**32.3**	**31.8**
541	Professional, scientific, & technical services	205	288 867	123 831	25 640	2 868	32.3	31.8
5411	Legal services	36	33 996	18 372	3 178	163	19.3	1.0
54111	Offices of lawyers	36	33 996	18 372	3 178	163	19.3	1.0
541110	Offices of lawyers	36	33 996	18 372	3 178	163	19.3	1.0
5411101	Offices of lawyers (except legal aid societies)	36	33 996	18 372	3 178	163	19.3	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	10 199	4 096	753	97	47.7	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	10 199	4 096	753	97	47.7	8.1
541211	Offices of certified public accountants	16	8 211	3 565	628	73	43.4	1.6
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	6 045	1 814	363	49	48.0	31.7
5414	Specialized design services	42	44 932	10 983	1 773	127	52.2	10.4
54141	Interior design services	31	24 951	4 114	826	66	32.3	9.1
541410	Interior design services	31	24 951	4 114	826	66	32.3	9.1
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	7	D	D	D	b	D	D
5414302	Commercial art	1	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	31	63 501	47 416	9 632	1 412	66.3	18.7
54161	Management consulting services	28	D	D	D	g	D	D
541611	Administrative management & general management consulting service	8	14 095	10 666	1 685	223	29.0	71.0
541612	Human resources & executive search consulting services	6	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	4	D	D	D	g	D	D
541613	Marketing consulting services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST HOLLYWOOD, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	39	121 686	37 147	9 044	873	7.8	57.8
54182	Public relations agencies	17	8 706	3 456	761	71	64.1	8.5
541820	Public relations agencies	17	8 706	3 456	761	71	64.1	8.5
54183	Media buying services	9	D	D	D	f	D	D
541830	Media buying services	9	D	D	D	f	D	D
54185	Display advertising	2	D	D	D	b	D	D
541850	Display advertising	2	D	D	D	b	D	D
5418502	Outdoor advertising services	2	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5418909	All other advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	5	2 659	1 416	353	67	43.5	32.4
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	WESTLAKE VILLAGE, CA							
54	**Professional, scientific, & technical services**	**159**	**165 670**	**52 497**	**11 606**	**975**	**28.1**	**6.5**
541	Professional, scientific, & technical services	159	165 670	52 497	11 606	975	28.1	6.5
5411	Legal services	40	53 887	13 306	2 627	190	17.4	4.2
54111	Offices of lawyers	40	53 887	13 306	2 627	190	17.4	4.2
541110	Offices of lawyers	40	53 887	13 306	2 627	190	17.4	4.2
5411101	Offices of lawyers (except legal aid societies)	40	53 887	13 306	2 627	190	17.4	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	4 318	1 124	190	39	75.3	22.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	4 318	1 124	190	39	75.3	22.6
541211	Offices of certified public accountants	12	3 883	1 039	175	32	76.4	23.6
5413	Architectural, engineering, & related services	22	30 634	14 558	3 475	229	35.4	5.9
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	16	24 554	13 163	3 101	193	40.9	7.4
541330	Engineering services	16	24 554	13 163	3 101	193	40.9	7.4
5414	Specialized design services	13	8 017	2 042	528	51	48.5	27.4
54141	Interior design services	4	3 538	945	232	23	17.4	46.7
541410	Interior design services	4	3 538	945	232	23	17.4	46.7
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	25	35 258	12 019	2 872	207	11.9	8.3
54151	Computer systems design & related services	25	35 258	12 019	2 872	207	11.9	8.3
541511	Custom computer programming services	11	D	D	D	c	D	D
541512	Computer systems design services	10	22 795	6 624	1 293	104	11.2	–
5415121	Computer systems integrators	5	20 683	5 789	1 094	75	3.6	–
5416	Management, scientific, & technical consulting services	25	19 131	5 281	1 197	186	38.9	1.7
54161	Management consulting services	17	15 589	4 345	995	168	37.4	2.1
541611	Administrative management & general management consulting service	6	D	D	D	b	D	D
541612	Human resources & executive search consulting services	6	6 254	2 428	715	87	70.8	–
5416123	Human resources & personnel management consulting	4	D	D	D	b	D	D
5418	Advertising & related services	9	10 944	3 017	565	51	52.1	–
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	2 202	582	87	10	65.9	11.4
	WESTMINSTER, CA							
54	**Professional, scientific, & technical services**	**95**	**16 487**	**4 604**	**977**	**257**	**61.7**	**16.7**
541	Professional, scientific, & technical services	95	16 487	4 604	977	257	61.7	16.7
5411	Legal services	19	3 251	806	190	40	47.1	25.3
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	2 821	610	121	20	83.8	11.1
5418	Advertising & related services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	9	1 929	576	115	44	22.7	–
541921	Photographic studios, portrait	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST SACRAMENTO, CA							
54	**Professional, scientific, & technical services**	**42**	**79 848**	**23 390**	**5 152**	**571**	**11.5**	**11.2**
541	Professional, scientific, & technical services	42	79 848	23 390	5 152	571	11.5	11.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	26 054	11 890	2 557	287	21.2	–
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
541512	Computer systems design services	4	D	D	D	b	D	D
5415121	Computer systems integrators	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	6 244	1 636	396	33	19.6	24.9
54161	Management consulting services	3	D	D	D	a	D	D
5418	Advertising & related services	5	D	D	D	c	D	D
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D
	WHITTIER, CA							
54	**Professional, scientific, & technical services**	**144**	**55 161**	**21 566**	**4 807**	**649**	**44.5**	**4.9**
541	Professional, scientific, & technical services	144	55 161	21 566	4 807	649	44.5	4.9
5411	Legal services	48	15 266	5 605	1 244	148	26.7	6.0
54111	Offices of lawyers	48	15 266	5 605	1 244	148	26.7	6.0
541110	Offices of lawyers	48	15 266	5 605	1 244	148	26.7	6.0
5411101	Offices of lawyers (except legal aid societies)	48	15 266	5 605	1 244	148	26.7	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	10 144	3 975	988	172	44.1	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	10 144	3 975	988	172	44.1	8.8
541211	Offices of certified public accountants	20	7 340	2 741	654	89	33.7	6.7
541213	Tax return preparation services	7	1 133	448	116	26	64.6	–
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	5 548	2 376	442	62	34.1	1.7
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
5414	Specialized design services	8	4 355	539	44	17	92.1	3.3
54143	Graphic design services	4	3 532	500	34	13	94.3	–
541430	Graphic design services	4	3 532	500	34	13	94.3	–
5414302	Commercial art	1	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	9	4 180	1 982	466	51	52.9	5.1
54161	Management consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	4	5 582	2 161	424	49	42.7	–
5419	Other professional, scientific, & technical services	7	D	D	D	c	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	WILLITS, CA							
54	**Professional, scientific, & technical services**	**12**	**2 040**	**643**	**149**	**34**	**67.2**	**2.2**
541	Professional, scientific, & technical services	12	2 040	643	149	34	67.2	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 010	324	82	19	97.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 010	324	82	19	97.1	–
	WILLOWS, CA							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
	WINDSOR, CA *							
54	**Professional, scientific, & technical services**	**21**	**7 752**	**2 431**	**477**	**112**	**62.2**	**23.9**
541	Professional, scientific, & technical services	21	7 752	2 431	477	112	62.2	23.9
5413	Architectural, engineering, & related services	6	2 462	1 057	222	33	42.6	57.4
	WINTERS, CA							
54	**Professional, scientific, & technical services**	**8**	**702**	**218**	**52**	**19**	**84.0**	**–**
	WOODLAKE, CA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WOODLAND, CA							
54	**Professional, scientific, & technical services**	**58**	**24 125**	**9 495**	**1 962**	**299**	**40.9**	**14.5**
541	Professional, scientific, & technical services	58	24 125	9 495	1 962	299	40.9	14.5
5411	Legal services	18	5 911	2 171	427	69	15.2	–
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
541211	Offices of certified public accountants	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	6 701	2 743	577	73	76.0	1.5
	WOODSIDE, CA							
54	**Professional, scientific, & technical services**	**33**	**20 366**	**9 693**	**2 316**	**136**	**22.0**	**12.0**
541	Professional, scientific, & technical services	33	20 366	9 693	2 316	136	22.0	12.0
5416	Management, scientific, & technical consulting services	16	14 631	8 076	2 004	109	16.9	8.9
54161	Management consulting services	12	12 865	7 354	1 878	99	14.3	1.2
541611	Administrative management & general management consulting service	9	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	YORBA LINDA, CA							
54	**Professional, scientific, & technical services**	**115**	**63 001**	**23 328**	**4 791**	**596**	**26.8**	**5.6**
541	Professional, scientific, & technical services	115	63 001	23 328	4 791	596	26.8	5.6
5411	Legal services	12	4 511	1 390	303	44	49.1	6.7
54111	Offices of lawyers	12	4 511	1 390	303	44	49.1	6.7
541110	Offices of lawyers	12	4 511	1 390	303	44	49.1	6.7
5411101	Offices of lawyers (except legal aid societies)	12	4 511	1 390	303	44	49.1	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	7 906	3 529	503	129	27.5	10.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	7 906	3 529	503	129	27.5	10.6
541211	Offices of certified public accountants	10	D	D	D	b	D	D
541213	Tax return preparation services	6	1 291	323	83	35	63.8	–
541219	Other accounting services	7	1 598	581	138	26	28.7	16.1
5413	Architectural, engineering, & related services	24	14 451	5 374	1 234	109	20.4	15.1
54133	Engineering services	19	11 476	4 265	1 041	87	19.4	16.0
541330	Engineering services	19	11 476	4 265	1 041	87	19.4	16.0
5414	Specialized design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	18	13 219	6 061	1 201	108	21.5	.2
54151	Computer systems design & related services	18	13 219	6 061	1 201	108	21.5	.2
541512	Computer systems design services	8	10 980	5 282	1 043	86	7.4	.3
5416	Management, scientific, & technical consulting services	20	17 529	5 559	1 215	170	15.3	.7
54161	Management consulting services	15	15 154	4 378	1 039	147	15.8	.7
541611	Administrative management & general management consulting service	7	D	D	D	c	D	D
5418	Advertising & related services	8	1 920	309	83	18	90.2	1.5
	YOUNTVILLE, CA							
54	**Professional, scientific, & technical services**	**6**	**2 632**	**1 156**	**177**	**24**	**57.5**	**–**
541	Professional, scientific, & technical services	6	2 632	1 156	177	24	57.5	–
5413	Architectural, engineering, & related services	3	2 227	1 067	164	20	D	–
	YREKA, CA							
54	**Professional, scientific, & technical services**	**27**	**6 237**	**1 673**	**375**	**93**	**59.1**	**14.9**
541	Professional, scientific, & technical services	27	6 237	1 673	375	93	59.1	14.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 991	700	168	40	68.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 991	700	168	40	68.8	–
	YUBA CITY, CA							
54	**Professional, scientific, & technical services**	**90**	**24 716**	**9 641**	**2 182**	**386**	**56.4**	**3.0**
541	Professional, scientific, & technical services	90	24 716	9 641	2 182	386	56.4	3.0
5411	Legal services	34	D	D	D	c	D	D
54111	Offices of lawyers	33	8 664	3 028	636	113	56.8	4.2
541110	Offices of lawyers	33	8 664	3 028	636	113	56.8	4.2
5411101	Offices of lawyers (except legal aid societies)	33	8 664	3 028	636	113	56.8	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	8 143	3 627	861	143	45.3	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	8 143	3 627	861	143	45.3	1.9
541211	Offices of certified public accountants	17	6 438	2 987	671	96	33.0	.5
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	YUCAIPA, CA							
54	**Professional, scientific, & technical services**	**28**	**4 023**	**1 246**	**304**	**64**	**81.0**	**3.2**
541	Professional, scientific, & technical services	28	4 023	1 246	304	64	81.0	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	939	307	79	25	84.5	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	939	307	79	25	84.5	.6
5413	Architectural, engineering, & related services	9	2 059	692	169	26	76.0	–
	YUCCA VALLEY, CA							
54	**Professional, scientific, & technical services**	**22**	**5 700**	**1 824**	**499**	**150**	**56.5**	**14.3**
541	Professional, scientific, & technical services	22	5 700	1 824	499	150	56.5	14.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	888	193	62	30	51.0	23.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	888	193	62	30	51.0	23.1
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	BALANCE OF ALAMEDA COUNTY, CA							
54	**Professional, scientific, & technical services**	**138**	**54 878**	**17 794**	**4 241**	**658**	**61.8**	**8.5**
541	Professional, scientific, & technical services	138	54 878	17 794	4 241	658	61.8	8.5
5411	Legal services	18	9 129	1 466	336	69	69.6	3.2
54111	Offices of lawyers	18	9 129	1 466	336	69	69.6	3.2
541110	Offices of lawyers	18	9 129	1 466	336	69	69.6	3.2
5411101	Offices of lawyers (except legal aid societies)	18	9 129	1 466	336	69	69.6	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	D	D	D	b	D	D
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	15 844	6 233	1 274	218	69.7	3.9
54133	Engineering services	18	D	D	D	c	D	D
541330	Engineering services	18	D	D	D	c	D	D
5414	Specialized design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	29	9 704	5 095	1 464	110	86.5	2.6
54151	Computer systems design & related services	29	9 704	5 095	1 464	110	86.5	2.6
541519	Other computer related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	D	D	D	b	D	D
54161	Management consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	BALANCE OF ALPINE COUNTY, CA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF AMADOR COUNTY, CA							
54	**Professional, scientific, & technical services**	**25**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	25	D	D	D	b	D	D
	BALANCE OF BUTTE COUNTY, CA							
54	**Professional, scientific, & technical services**	**63**	**16 139**	**6 263**	**1 605**	**261**	**46.3**	**11.7**
541	Professional, scientific, & technical services	63	16 139	6 263	1 605	261	46.3	11.7
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	D	D	D	b	D	D
	BALANCE OF CALAVERAS COUNTY, CA							
54	**Professional, scientific, & technical services**	**54**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	54	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 099	466	125	32	60.1	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 099	466	125	32	60.1	3.5
5413	Architectural, engineering, & related services	20	D	D	D	b	D	D
	BALANCE OF COLUSA COUNTY, CA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CONTRA COSTA COUNTY, CA							
54	**Professional, scientific, & technical services**	**290**	**319 332**	**104 403**	**22 840**	**1 986**	**17.4**	**3.1**
541	Professional, scientific, & technical services	290	319 332	104 403	22 840	1 986	17.4	3.1
5411	Legal services	37	15 727	4 643	981	115	32.6	4.5
54111	Offices of lawyers	37	15 727	4 643	981	115	32.6	4.5
541110	Offices of lawyers	37	15 727	4 643	981	115	32.6	4.5
5411101	Offices of lawyers (except legal aid societies)	37	15 727	4 643	981	115	32.6	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	4 046	1 349	273	55	57.2	12.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	4 046	1 349	273	55	57.2	12.1
5413	Architectural, engineering, & related services	62	D	D	D	g	D	D
54133	Engineering services	39	D	D	D	f	D	D
541330	Engineering services	39	D	D	D	f	D	D
54135	Building inspection services	3	4 479	2 639	716	49	–	–
541350	Building inspection services	3	4 479	2 639	716	49	–	–
54137	Surveying & mapping (except geophysical) services	4	3 558	1 930	404	40	5.0	–
541370	Surveying & mapping (except geophysical) services	4	3 558	1 930	404	40	5.0	–
5414	Specialized design services	10	6 440	1 382	655	66	75.0	6.4
54141	Interior design services	6	3 271	517	119	32	50.8	12.5
541410	Interior design services	6	3 271	517	119	32	50.8	12.5
54143	Graphic design services	4	3 169	865	536	34	100.0	–
541430	Graphic design services	4	3 169	865	536	34	100.0	–
5414301	Graphic design services (except commercial art & medical artists)	4	3 169	865	536	34	100.0	–
5415	Computer systems design & related services	72	49 016	21 370	4 874	385	22.7	2.2
54151	Computer systems design & related services	72	49 016	21 370	4 874	385	22.7	2.2
541511	Custom computer programming services	26	D	D	D	c	D	D
541512	Computer systems design services	37	8 877	4 554	853	89	86.8	–
5415122	Computer systems consultants (except systems integrators)	28	5 316	3 047	548	61	89.9	–
5416	Management, scientific, & technical consulting services	54	49 916	13 796	2 557	176	22.4	2.0
54161	Management consulting services	36	39 433	9 484	1 810	125	18.3	1.4
541611	Administrative management & general management consulting service	16	34 151	7 987	1 611	94	9.8	–
541613	Marketing consulting services	9	D	D	D	a	D	D
54169	Other scientific & technical consulting services	10	7 810	3 208	560	30	36.1	–
541690	Other scientific & technical consulting services	10	7 810	3 208	560	30	36.1	–
5418	Advertising & related services	13	D	D	D	b	D	D
54189	Other services related to advertising	3	2 771	358	77	4	D	–
541890	Other services related to advertising	3	2 771	358	77	4	D	–
5419	Other professional, scientific, & technical services	10	4 357	1 365	321	65	16.3	–
54192	Photographic services	7	1 696	343	52	28	41.9	–
	BALANCE OF DEL NORTE COUNTY, CA							
54	**Professional, scientific, & technical services**	**7**	**2 149**	**593**	**141**	**25**	**93.7**	**6.3**
541	Professional, scientific, & technical services	7	2 149	593	141	25	93.7	6.3
	BALANCE OF EL DORADO COUNTY, CA							
54	**Professional, scientific, & technical services**	**176**	**136 086**	**63 774**	**11 968**	**1 102**	**24.7**	**13.2**
541	Professional, scientific, & technical services	176	136 086	63 774	11 968	1 102	24.7	13.2
5411	Legal services	31	8 113	1 797	425	74	53.9	8.3
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	4 337	1 486	303	85	72.8	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	4 337	1 486	303	85	72.8	7.4
5413	Architectural, engineering, & related services	32	D	D	D	c	D	D
54133	Engineering services	18	13 926	6 187	1 174	126	82.7	7.1
541330	Engineering services	18	13 926	6 187	1 174	126	82.7	7.1
54138	Testing laboratories	3	D	D	D	b	D	D
541380	Testing laboratories	3	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	31	D	D	D	f	D	D
54151	Computer systems design & related services	31	D	D	D	f	D	D
541511	Custom computer programming services	16	D	D	D	e	D	D
541512	Computer systems design services	14	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	12	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	30	D	D	D	c	D	D
54161	Management consulting services	17	D	D	D	c	D	D
54162	Environmental consulting services	7	D	D	D	b	D	D
541620	Environmental consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
54184	Media representatives	2	D	D	D	b	D	D
541840	Media representatives	2	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF FRESNO COUNTY, CA							
54	**Professional, scientific, & technical services**	**133**	**41 483**	**15 660**	**3 367**	**468**	**37.9**	**7.9**
541	Professional, scientific, & technical services	133	41 483	15 660	3 367	468	37.9	7.9
5411	Legal services	32	D	D	D	c	D	D
54111	Offices of lawyers	24	D	D	D	c	D	D
541110	Offices of lawyers	24	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	c	D	D
54119	Other legal services	8	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	10 450	2 763	514	104	38.7	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	10 450	2 763	514	104	38.7	9.9
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	D	D	D	c	D	D
54131	Architectural services	9	D	D	D	b	D	D
541310	Architectural services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	22	D	D	D	b	D	D
	BALANCE OF GLENN COUNTY, CA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HUMBOLDT COUNTY, CA							
54	**Professional, scientific, & technical services**	**42**	**8 549**	**2 957**	**686**	**148**	**71.5**	**21.5**
541	Professional, scientific, & technical services	42	8 549	2 957	686	148	71.5	21.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 461	520	143	37	67.2	32.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 461	520	143	37	67.2	32.8
5413	Architectural, engineering, & related services	13	D	D	D	b	D	D
	BALANCE OF IMPERIAL COUNTY, CA							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	a	D	D
	BALANCE OF INYO COUNTY, CA							
54	**Professional, scientific, & technical services**	**11**	**1 187**	**253**	**80**	**23**	**69.1**	**1.1**
541	Professional, scientific, & technical services	11	1 187	253	80	23	69.1	1.1
	BALANCE OF KERN COUNTY, CA							
54	**Professional, scientific, & technical services**	**150**	**165 296**	**80 401**	**20 032**	**2 100**	**12.9**	**14.2**
541	Professional, scientific, & technical services	150	165 296	80 401	20 032	2 100	12.9	14.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	c	D	D
541213	Tax return preparation services	4	956	106	41	17	100.0	–
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	51	D	D	D	e	D	D
54133	Engineering services	31	D	D	D	e	D	D
541330	Engineering services	31	D	D	D	e	D	D
5415	Computer systems design & related services	19	D	D	D	g	D	D
54151	Computer systems design & related services	19	D	D	D	g	D	D
541512	Computer systems design services	10	D	D	D	g	D	D
5415121	Computer systems integrators	4	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	22	D	D	D	c	D	D
54161	Management consulting services	9	D	D	D	b	D	D
54169	Other scientific & technical consulting services	6	D	D	D	b	D	D
541690	Other scientific & technical consulting services	6	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	c	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
	BALANCE OF KINGS COUNTY, CA							
54	**Professional, scientific, & technical services**	**6**	**2 919**	**925**	**181**	**35**	**6.2**	**93.8**
541	Professional, scientific, & technical services	6	2 919	925	181	35	6.2	93.8
	BALANCE OF LAKE COUNTY, CA							
54	**Professional, scientific, & technical services**	**24**	**3 488**	**1 064**	**233**	**43**	**84.5**	**5.4**
541	Professional, scientific, & technical services	24	3 488	1 064	233	43	84.5	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	984	259	62	14	97.9	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	984	259	62	14	97.9	2.1
5413	Architectural, engineering, & related services	6	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LASSEN COUNTY, CA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LOS ANGELES COUNTY, CA							
54	**Professional, scientific, & technical services**	**847**	**D**	**D**	**D**	**i**	**D**	**D**
541	Professional, scientific, & technical services	847	D	D	D	i	D	D
5411	Legal services	125	D	D	D	e	D	D
54111	Offices of lawyers	122	D	D	D	e	D	D
541110	Offices of lawyers	122	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	122	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	151	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	151	D	D	D	f	D	D
541211	Offices of certified public accountants	74	D	D	D	c	D	D
541213	Tax return preparation services	28	D	D	D	e	D	D
541219	Other accounting services	43	D	D	D	c	D	D
5413	Architectural, engineering, & related services	156	D	D	D	g	D	D
54131	Architectural services	27	D	D	D	b	D	D
541310	Architectural services	27	D	D	D	b	D	D
54133	Engineering services	102	D	D	D	f	D	D
541330	Engineering services	102	D	D	D	f	D	D
54135	Building inspection services	6	3 170	732	220	34	24.6	51.2
541350	Building inspection services	6	3 170	732	220	34	24.6	51.2
54137	Surveying & mapping (except geophysical) services	8	1 696	667	132	22	29.2	–
541370	Surveying & mapping (except geophysical) services	8	1 696	667	132	22	29.2	–
54138	Testing laboratories	10	D	D	D	c	D	D
541380	Testing laboratories	10	D	D	D	c	D	D
5414	Specialized design services	54	D	D	D	e	D	D
54141	Interior design services	20	D	D	D	b	D	D
541410	Interior design services	20	D	D	D	b	D	D
54143	Graphic design services	29	D	D	D	c	D	D
541430	Graphic design services	29	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	26	D	D	D	c	D	D
5415	Computer systems design & related services	122	D	D	D	g	D	D
54151	Computer systems design & related services	122	D	D	D	g	D	D
541511	Custom computer programming services	54	D	D	D	f	D	D
541512	Computer systems design services	52	D	D	D	e	D	D
5415121	Computer systems integrators	13	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	39	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	123	D	D	D	f	D	D
54161	Management consulting services	94	D	D	D	e	D	D
541611	Administrative management & general management consulting service	53	D	D	D	c	D	D
541612	Human resources & executive search consulting services	20	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	12	D	D	D	b	D	D
541613	Marketing consulting services	15	D	D	D	b	D	D
541618	Other management consulting services	4	D	D	D	c	D	D
54162	Environmental consulting services	10	D	D	D	b	D	D
541620	Environmental consulting services	10	D	D	D	b	D	D
54169	Other scientific & technical consulting services	19	D	D	D	b	D	D
541690	Other scientific & technical consulting services	19	D	D	D	b	D	D
5417	Scientific research & development services	10	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	10	D	D	D	c	D	D
5418	Advertising & related services	63	D	D	D	g	D	D
54182	Public relations agencies	13	D	D	D	b	D	D
541820	Public relations agencies	13	D	D	D	b	D	D
54186	Direct mail advertising	8	D	D	D	f	D	D
541860	Direct mail advertising	8	D	D	D	f	D	D
54187	Advertising material distribution services	3	D	D	D	b	D	D
541870	Advertising material distribution services	3	D	D	D	b	D	D
54189	Other services related to advertising	18	D	D	D	c	D	D
541890	Other services related to advertising	18	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	c	D	D
5418903	Sign painting & lettering shop	6	1 903	541	131	30	88.3	.9
5418909	All other advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	43	D	D	D	e	D	D
54191	Marketing research & public opinion polling	5	D	D	D	b	D	D
541910	Marketing research & public opinion polling	5	D	D	D	b	D	D
54192	Photographic services	26	D	D	D	c	D	D
541921	Photographic studios, portrait	21	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	8	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MADERA COUNTY, CA							
54	**Professional, scientific, & technical services**	**44**	**25 367**	**4 378**	**1 133**	**156**	**21.2**	**12.6**
541	Professional, scientific, & technical services	44	25 367	4 378	1 133	156	21.2	12.6
5411	Legal services	9	3 130	527	130	28	69.0	22.5
54111	Offices of lawyers	9	3 130	527	130	28	69.0	22.5
541110	Offices of lawyers	9	3 130	527	130	28	69.0	22.5
5411101	Offices of lawyers (except legal aid societies)	9	3 130	527	130	28	69.0	22.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 353	422	105	25	43.2	30.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 353	422	105	25	43.2	30.7
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
5415121	Computer systems integrators	1	D	D	D	b	D	D
	BALANCE OF MARIN COUNTY, CA							
54	**Professional, scientific, & technical services**	**267**	**124 379**	**48 677**	**10 643**	**1 563**	**36.3**	**6.1**
541	Professional, scientific, & technical services	267	124 379	48 677	10 643	1 563	36.3	6.1
5411	Legal services	39	D	D	D	c	D	D
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
54119	Other legal services	3	D	D	D	a	D	D
541191	Title abstract & settlement offices	2	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	f	D	D
541213	Tax return preparation services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	34	11 896	4 424	843	109	54.3	4.6
5414	Specialized design services	17	5 359	1 177	284	31	60.9	23.1
54143	Graphic design services	11	3 607	969	232	22	43.1	33.1
541430	Graphic design services	11	3 607	969	232	22	43.1	33.1
5414301	Graphic design services (except commercial art & medical artists)	8	3 346	867	208	19	45.8	35.7
5415	Computer systems design & related services	50	24 478	11 503	2 634	159	40.3	2.2
54151	Computer systems design & related services	50	24 478	11 503	2 634	159	40.3	2.2
541511	Custom computer programming services	26	17 123	7 868	1 791	109	24.2	.5
541512	Computer systems design services	20	6 378	3 212	774	45	74.5	6.6
5415122	Computer systems consultants (except systems integrators)	15	4 338	2 182	478	29	93.6	6.4
5416	Management, scientific, & technical consulting services	69	39 867	16 108	3 886	208	32.4	3.6
54161	Management consulting services	51	33 933	13 768	3 392	157	28.1	.8
541611	Administrative management & general management consulting service	21	D	D	D	b	D	D
541612	Human resources & executive search consulting services	18	7 870	4 040	991	46	63.4	1.2
5416122	Executive placement services	9	4 570	2 790	792	29	37.0	2.1
541613	Marketing consulting services	11	4 332	1 466	760	23	38.4	–
54169	Other scientific & technical consulting services	14	4 448	1 834	390	37	42.3	26.3
541690	Other scientific & technical consulting services	14	4 448	1 834	390	37	42.3	26.3
5418	Advertising & related services	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	10	2 722	586	116	31	74.5	–
541921	Photographic studios, portrait	6	1 871	455	85	22	72.5	–
	BALANCE OF MARIPOSA COUNTY, CA							
54	**Professional, scientific, & technical services**	**19**	**2 928**	**909**	**183**	**32**	**90.0**	**1.1**
541	Professional, scientific, & technical services	19	2 928	909	183	32	90.0	1.1
	BALANCE OF MENDOCINO COUNTY, CA							
54	**Professional, scientific, & technical services**	**60**	**8 289**	**2 543**	**484**	**124**	**63.0**	**12.9**
541	Professional, scientific, & technical services	60	8 289	2 543	484	124	63.0	12.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 284	355	78	33	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 284	355	78	33	100.0	–
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
	BALANCE OF MERCED COUNTY, CA							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
	BALANCE OF MONO COUNTY, CA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MONTEREY COUNTY, CA							
54	**Professional, scientific, & technical services**	**135**	**48 070**	**16 902**	**4 104**	**428**	**53.8**	**6.1**
541	Professional, scientific, & technical services	135	48 070	16 902	4 104	428	53.8	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	5 204	2 201	548	90	32.2	12.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	5 204	2 201	548	90	32.2	12.0
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	D	D	D	b	D	D
5415	Computer systems design & related services	20	D	D	D	c	D	D
54151	Computer systems design & related services	20	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	42	11 425	2 695	442	57	60.9	13.1
54161	Management consulting services	34	D	D	D	b	D	D
541613	Marketing consulting services	12	D	D	D	a	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	BALANCE OF NAPA COUNTY, CA							
54	**Professional, scientific, & technical services**	**43**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	43	D	D	D	c	D	D
5413	Architectural, engineering, & related services	16	D	D	D	c	D	D
5414	Specialized design services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	8	D	D	D	a	D	D
54161	Management consulting services	7	D	D	D	a	D	D
	BALANCE OF NEVADA COUNTY, CA							
54	**Professional, scientific, & technical services**	**107**	**29 280**	**11 562**	**2 669**	**341**	**47.9**	**7.4**
541	Professional, scientific, & technical services	107	29 280	11 562	2 669	341	47.9	7.4
5411	Legal services	29	D	D	D	b	D	D
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	12 408	4 847	1 124	134	44.9	2.0
	BALANCE OF ORANGE COUNTY, CA							
54	**Professional, scientific, & technical services**	**354**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	354	D	D	D	g	D	D
5411	Legal services	50	21 631	7 869	1 827	166	21.7	11.1
54111	Offices of lawyers	47	D	D	D	c	D	D
541110	Offices of lawyers	47	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	47	D	D	D	c	D	D
54119	Other legal services	3	D	D	D	a	D	D
541191	Title abstract & settlement offices	2	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	D	D	D	b	D	D
541211	Offices of certified public accountants	13	D	D	D	b	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	75	D	D	D	f	D	D
54131	Architectural services	15	D	D	D	b	D	D
541310	Architectural services	15	D	D	D	b	D	D
54133	Engineering services	55	D	D	D	e	D	D
541330	Engineering services	55	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	a	D	D
5414	Specialized design services	22	D	D	D	b	D	D
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	57	D	D	D	e	D	D
54151	Computer systems design & related services	57	D	D	D	e	D	D
541511	Custom computer programming services	26	D	D	D	c	D	D
541512	Computer systems design services	26	D	D	D	c	D	D
5415121	Computer systems integrators	12	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	76	D	D	D	e	D	D
54161	Management consulting services	55	D	D	D	c	D	D
541611	Administrative management & general management consulting service	23	D	D	D	b	D	D
541612	Human resources & executive search consulting services	13	D	D	D	b	D	D
5416122	Executive placement services	9	D	D	D	b	D	D
541613	Marketing consulting services	16	D	D	D	b	D	D
54169	Other scientific & technical consulting services	15	D	D	D	b	D	D
541690	Other scientific & technical consulting services	15	D	D	D	b	D	D
5418	Advertising & related services	25	D	D	D	c	D	D
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5418903	Sign painting & lettering shop	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ORANGE COUNTY, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	a	D	D
	BALANCE OF PLACER COUNTY, CA							
54	**Professional, scientific, & technical services**	**152**	**64 963**	**19 456**	**4 117**	**516**	**65.8**	**5.4**
541	Professional, scientific, & technical services	152	64 963	19 456	4 117	516	65.8	5.4
5411	Legal services	21	D	D	D	b	D	D
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	D	D	D	b	D	D
541211	Offices of certified public accountants	14	4 382	1 482	353	43	58.5	–
541213	Tax return preparation services	9	D	D	D	a	D	D
5413	Architectural, engineering, & related services	35	26 300	7 071	1 604	180	82.6	3.8
54133	Engineering services	21	D	D	D	c	D	D
541330	Engineering services	21	D	D	D	c	D	D
5415	Computer systems design & related services	24	4 719	2 176	464	43	55.3	9.7
54151	Computer systems design & related services	24	4 719	2 176	464	43	55.3	9.7
5416	Management, scientific, & technical consulting services	22	D	D	D	c	D	D
54161	Management consulting services	13	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
	BALANCE OF PLUMAS COUNTY, CA							
54	**Professional, scientific, & technical services**	**44**	**7 304**	**1 897**	**415**	**102**	**55.7**	**7.9**
541	Professional, scientific, & technical services	44	7 304	1 897	415	102	55.7	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	924	378	105	30	94.7	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	924	378	105	30	94.7	5.3
5413	Architectural, engineering, & related services	10	2 163	509	115	22	50.6	1.2
	BALANCE OF RIVERSIDE COUNTY, CA							
54	**Professional, scientific, & technical services**	**191**	**79 069**	**22 492**	**4 331**	**708**	**57.6**	**7.7**
541	Professional, scientific, & technical services	191	79 069	22 492	4 331	708	57.6	7.7
5411	Legal services	23	D	D	D	b	D	D
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	D	D	D	c	D	D
541219	Other accounting services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	35	D	D	D	c	D	D
54133	Engineering services	25	28 176	9 072	1 638	201	66.9	10.0
541330	Engineering services	25	28 176	9 072	1 638	201	66.9	10.0
5414	Specialized design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	27	D	D	D	b	D	D
54151	Computer systems design & related services	27	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	D	D	D	b	D	D
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	20	D	D	D	c	D	D
54189	Other services related to advertising	13	12 343	1 511	269	85	20.7	1.6
541890	Other services related to advertising	13	12 343	1 511	269	85	20.7	1.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SACRAMENTO COUNTY, CA							
54	**Professional, scientific, & technical services**	**1 192**	**948 049**	**331 094**	**76 439**	**9 721**	**24.2**	**6.7**
541	Professional, scientific, & technical services	1 192	948 049	331 094	76 439	9 721	24.2	6.7
5411	Legal services	266	D	D	D	g	D	D
54111	Offices of lawyers	242	D	D	D	f	D	D
541110	Offices of lawyers	242	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	242	D	D	D	f	D	D
54119	Other legal services	24	D	D	D	c	D	D
541191	Title abstract & settlement offices	16	D	D	D	c	D	D
541199	All other legal services	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	230	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	230	D	D	D	g	D	D
541211	Offices of certified public accountants	113	D	D	D	e	D	D
541213	Tax return preparation services	50	D	D	D	f	D	D
541219	Other accounting services	63	D	D	D	c	D	D
5413	Architectural, engineering, & related services	218	298 476	107 680	25 644	2 603	16.8	6.3
54131	Architectural services	28	D	D	D	c	D	D
541310	Architectural services	28	D	D	D	c	D	D
54133	Engineering services	148	D	D	D	g	D	D
541330	Engineering services	148	D	D	D	g	D	D
54135	Building inspection services	13	D	D	D	b	D	D
541350	Building inspection services	13	D	D	D	b	D	D
54138	Testing laboratories	13	D	D	D	c	D	D
541380	Testing laboratories	13	D	D	D	c	D	D
5414	Specialized design services	33	D	D	D	c	D	D
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	21	7 407	1 460	313	60	27.6	2.3
541430	Graphic design services	21	7 407	1 460	313	60	27.6	2.3
5414301	Graphic design services (except commercial art & medical artists)	15	D	D	D	b	D	D
5415	Computer systems design & related services	148	238 758	92 379	21 148	1 819	15.6	6.4
54151	Computer systems design & related services	148	238 758	92 379	21 148	1 819	15.6	6.4
541511	Custom computer programming services	65	D	D	D	f	D	D
541512	Computer systems design services	66	127 398	46 155	9 780	973	10.1	8.7
5415121	Computer systems integrators	35	100 708	32 454	6 919	608	8.9	10.8
5415122	Computer systems consultants (except systems integrators)	31	26 690	13 701	2 861	365	14.7	.6
541519	Other computer related services	14	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	164	D	D	D	g	D	D
54161	Management consulting services	114	D	D	D	f	D	D
541611	Administrative management & general management consulting service	60	D	D	D	e	D	D
541612	Human resources & executive search consulting services	22	D	D	D	c	D	D
5416122	Executive placement services	9	6 052	2 388	426	55	65.5	13.0
5416123	Human resources & personnel management consulting	13	D	D	D	b	D	D
541613	Marketing consulting services	19	D	D	D	b	D	D
541618	Other management consulting services	5	D	D	D	c	D	D
54162	Environmental consulting services	21	D	D	D	c	D	D
541620	Environmental consulting services	21	D	D	D	c	D	D
54169	Other scientific & technical consulting services	29	14 318	5 079	1 111	140	44.0	4.2
541690	Other scientific & technical consulting services	29	14 318	5 079	1 111	140	44.0	4.2
5417	Scientific research & development services	16	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	15	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	15	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	11	D	D	D	c	D	D
5418	Advertising & related services	73	D	D	D	g	D	D
54181	Advertising agencies	17	D	D	D	b	D	D
541810	Advertising agencies	17	D	D	D	b	D	D
54182	Public relations agencies	15	6 164	1 081	188	41	60.8	26.7
541820	Public relations agencies	15	6 164	1 081	188	41	60.8	26.7
54186	Direct mail advertising	9	D	D	D	c	D	D
541860	Direct mail advertising	9	D	D	D	c	D	D
54189	Other services related to advertising	20	D	D	D	f	D	D
541890	Other services related to advertising	20	D	D	D	f	D	D
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5418909	All other advertising	3	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	44	D	D	D	c	D	D
54192	Photographic services	33	D	D	D	c	D	D
541921	Photographic studios, portrait	32	D	D	D	c	D	D
	BALANCE OF SAN BENITO COUNTY, CA							
54	**Professional, scientific, & technical services**	**10**	**1 665**	**530**	**81**	**18**	**40.8**	**12.6**
541	Professional, scientific, & technical services	10	1 665	530	81	18	40.8	12.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SAN BERNARDINO COUNTY, CA							
54	**Professional, scientific, & technical services**	**152**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	152	D	D	D	e	D	D
5411	Legal services	22	4 056	1 108	377	38	60.8	16.3
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	4 422	1 272	334	83	59.2	10.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	4 422	1 272	334	83	59.2	10.4
541213	Tax return preparation services	12	1 276	533	138	20	33.0	2.3
541219	Other accounting services	14	1 351	377	104	38	61.5	–
5413	Architectural, engineering, & related services	31	16 474	3 977	771	111	41.0	52.8
54133	Engineering services	15	13 411	3 305	627	85	31.8	64.3
541330	Engineering services	15	13 411	3 305	627	85	31.8	64.3
5414	Specialized design services	4	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	21	D	D	D	b	D	D
54161	Management consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	a	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	BALANCE OF SAN DIEGO COUNTY, CA							
54	**Professional, scientific, & technical services**	**453**	**147 890**	**42 737**	**8 501**	**1 297**	**59.4**	**11.3**
541	Professional, scientific, & technical services	453	147 890	42 737	8 501	1 297	59.4	11.3
5411	Legal services	63	20 159	5 159	920	130	66.2	18.2
54111	Offices of lawyers	60	19 849	5 115	906	126	67.2	17.1
541110	Offices of lawyers	60	19 849	5 115	906	126	67.2	17.1
5411101	Offices of lawyers (except legal aid societies)	60	19 849	5 115	906	126	67.2	17.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	70	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	70	D	D	D	c	D	D
541211	Offices of certified public accountants	28	4 342	1 366	255	57	73.8	7.0
541213	Tax return preparation services	16	D	D	D	b	D	D
541219	Other accounting services	25	2 226	563	123	44	97.1	2.9
5413	Architectural, engineering, & related services	108	D	D	D	e	D	D
54131	Architectural services	15	6 458	2 380	457	55	53.7	15.4
541310	Architectural services	15	6 458	2 380	457	55	53.7	15.4
54133	Engineering services	78	D	D	D	e	D	D
541330	Engineering services	78	D	D	D	e	D	D
5414	Specialized design services	27	D	D	D	b	D	D
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
54143	Graphic design services	12	2 215	411	93	30	38.6	2.1
541430	Graphic design services	12	2 215	411	93	30	38.6	2.1
5415	Computer systems design & related services	46	D	D	D	c	D	D
54151	Computer systems design & related services	46	D	D	D	c	D	D
541511	Custom computer programming services	18	D	D	D	b	D	D
541512	Computer systems design services	20	5 159	1 867	346	43	23.1	23.3
5416	Management, scientific, & technical consulting services	79	26 219	7 274	1 251	201	79.0	1.8
54161	Management consulting services	52	20 516	5 763	1 054	170	77.2	1.5
541611	Administrative management & general management consulting service	29	6 936	1 899	355	50	94.0	3.5
541612	Human resources & executive search consulting services	9	8 111	1 976	236	87	97.5	–
5416123	Human resources & personnel management consulting	6	7 505	1 710	198	18	100.0	–
541613	Marketing consulting services	11	D	D	D	a	D	D
54169	Other scientific & technical consulting services	21	3 331	841	121	20	83.8	–
541690	Other scientific & technical consulting services	21	3 331	841	121	20	83.8	–
5418	Advertising & related services	29	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	19	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	a	D	D
	BALANCE OF SAN JOAQUIN COUNTY, CA							
54	**Professional, scientific, & technical services**	**52**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	52	D	D	D	e	D	D
5411	Legal services	5	D	D	D	b	D	D
54111	Offices of lawyers	5	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	5 569	4 328	1 077	120	23.8	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	5 569	4 328	1 077	120	23.8	4.4
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SAN LUIS OBISPO COUNTY, CA							
54	**Professional, scientific, & technical services**	**109**	**47 226**	**15 824**	**3 411**	**496**	**37.2**	**11.2**
541	Professional, scientific, & technical services	109	47 226	15 824	3 411	496	37.2	11.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	1 695	545	147	40	88.5	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	1 695	545	147	40	88.5	11.2
5413	Architectural, engineering, & related services	23	D	D	D	c	D	D
54133	Engineering services	18	22 585	6 815	1 449	216	33.3	8.6
541330	Engineering services	18	22 585	6 815	1 449	216	33.3	8.6
5415	Computer systems design & related services	21	D	D	D	b	D	D
54151	Computer systems design & related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	4 573	1 671	382	59	91.3	8.7
5418	Advertising & related services	8	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	BALANCE OF SAN MATEO COUNTY, CA							
54	**Professional, scientific, & technical services**	**225**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	225	D	D	D	g	D	D
5411	Legal services	22	62 992	15 171	3 399	408	4.7	9.3
54111	Offices of lawyers	21	D	D	D	e	D	D
541110	Offices of lawyers	21	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	16 261	6 104	1 223	113	54.7	17.6
54133	Engineering services	18	13 412	5 554	1 168	102	46.2	20.3
541330	Engineering services	18	13 412	5 554	1 168	102	46.2	20.3
5414	Specialized design services	10	D	D	D	c	D	D
54143	Graphic design services	6	D	D	D	c	D	D
541430	Graphic design services	6	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	c	D	D
5415	Computer systems design & related services	75	D	D	D	f	D	D
54151	Computer systems design & related services	75	D	D	D	f	D	D
541511	Custom computer programming services	45	D	D	D	e	D	D
541512	Computer systems design services	24	D	D	D	e	D	D
5415121	Computer systems integrators	8	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	16	6 128	2 512	445	31	38.4	7.0
5416	Management, scientific, & technical consulting services	44	D	D	D	c	D	D
54161	Management consulting services	38	D	D	D	c	D	D
541611	Administrative management & general management consulting service	19	D	D	D	b	D	D
541612	Human resources & executive search consulting services	10	11 706	6 750	865	56	11.5	1.3
5416122	Executive placement services	8	D	D	D	b	D	D
5417	Scientific research & development services	12	15 534	4 693	714	60	15.2	58.9
54171	R&D in the physical, engineering, & life sciences	12	15 534	4 693	714	60	15.2	58.9
541710	R&D in the physical, engineering, & life sciences	12	15 534	4 693	714	60	15.2	58.9
5418	Advertising & related services	14	D	D	D	e	D	D
54181	Advertising agencies	6	12 212	5 122	1 613	146	–	4.2
541810	Advertising agencies	6	12 212	5 122	1 613	146	–	4.2
5419	Other professional, scientific, & technical services	8	D	D	D	a	D	D
54192	Photographic services	5	D	D	D	a	D	D
	BALANCE OF SANTA BARBARA COUNTY, CA							
54	**Professional, scientific, & technical services**	**260**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	260	D	D	D	g	D	D
5411	Legal services	22	3 784	1 327	238	29	63.5	–
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	7 040	2 711	600	171	50.6	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	7 040	2 711	600	171	50.6	11.3
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	62	D	D	D	e	D	D
54133	Engineering services	47	D	D	D	e	D	D
541330	Engineering services	47	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	3	2 344	1 351	314	33	100.0	–
541370	Surveying & mapping (except geophysical) services	3	2 344	1 351	314	33	100.0	–
5414	Specialized design services	16	39 676	12 577	2 696	235	11.3	3.6
54141	Interior design services	8	D	D	D	a	D	D
541410	Interior design services	8	D	D	D	a	D	D
54142	Industrial design services	1	D	D	D	c	D	D
541420	Industrial design services	1	D	D	D	c	D	D
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SANTA BARBARA COUNTY, CA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	41	D	D	D	e	D	D
54151	Computer systems design & related services	41	D	D	D	e	D	D
541511	Custom computer programming services	16	D	D	D	b	D	D
541512	Computer systems design services	21	D	D	D	e	D	D
5415121	Computer systems integrators	12	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	38	D	D	D	b	D	D
54161	Management consulting services	30	D	D	D	b	D	D
54162	Environmental consulting services	5	D	D	D	b	D	D
541620	Environmental consulting services	5	D	D	D	b	D	D
5417	Scientific research & development services	28	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	26	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	26	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	21	D	D	D	e	D	D
5417102	Research & development in the life sciences	5	D	D	D	e	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	6	2 106	309	46	17	36.3	–
	BALANCE OF SANTA CLARA COUNTY, CA							
54	**Professional, scientific, & technical services**	**173**	**255 104**	**104 242**	**26 029**	**1 935**	**11.8**	**8.7**
541	Professional, scientific, & technical services	173	255 104	104 242	26 029	1 935	11.8	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	9 150	4 546	1 155	142	19.9	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	9 150	4 546	1 155	142	19.9	1.4
541219	Other accounting services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	31	D	D	D	f	D	D
54133	Engineering services	23	D	D	D	e	D	D
541330	Engineering services	23	D	D	D	e	D	D
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
5415	Computer systems design & related services	50	D	D	D	f	D	D
54151	Computer systems design & related services	50	D	D	D	f	D	D
541511	Custom computer programming services	19	D	D	D	f	D	D
541512	Computer systems design services	25	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	22	D	D	D	b	D	D
541519	Other computer related services	5	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	30	D	D	D	b	D	D
54161	Management consulting services	23	D	D	D	b	D	D
5417	Scientific research & development services	20	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	17	38 259	14 881	5 308	260	4.8	3.3
541710	R&D in the physical, engineering, & life sciences	17	38 259	14 881	5 308	260	4.8	3.3
5417102	Research & development in the life sciences	5	D	D	D	c	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	BALANCE OF SANTA CRUZ COUNTY, CA							
54	**Professional, scientific, & technical services**	**265**	**101 714**	**34 973**	**6 643**	**885**	**57.4**	**13.5**
541	Professional, scientific, & technical services	265	101 714	34 973	6 643	885	57.4	13.5
5411	Legal services	30	5 643	1 361	244	54	69.7	2.3
54111	Offices of lawyers	29	D	D	D	b	D	D
541110	Offices of lawyers	29	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	5 447	1 813	428	99	94.9	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	5 447	1 813	428	99	94.9	.1
541219	Other accounting services	15	1 553	639	170	44	99.7	.3
5413	Architectural, engineering, & related services	51	20 047	7 538	1 645	159	42.2	29.2
54133	Engineering services	37	D	D	D	c	D	D
541330	Engineering services	37	D	D	D	c	D	D
5414	Specialized design services	13	D	D	D	b	D	D
54141	Interior design services	4	D	D	D	b	D	D
541410	Interior design services	4	D	D	D	b	D	D
54143	Graphic design services	7	2 691	385	73	11	76.6	23.4
541430	Graphic design services	7	2 691	385	73	11	76.6	23.4
5415	Computer systems design & related services	58	D	D	D	c	D	D
54151	Computer systems design & related services	58	D	D	D	c	D	D
541511	Custom computer programming services	26	D	D	D	c	D	D
541512	Computer systems design services	19	D	D	D	b	D	D
541519	Other computer related services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	48	17 322	6 138	1 193	218	49.0	12.7
54161	Management consulting services	38	13 979	4 718	955	135	39.8	12.7
541612	Human resources & executive search consulting services	10	D	D	D	a	D	D
541613	Marketing consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SHASTA COUNTY, CA							
54	**Professional, scientific, & technical services**	**38**	**11 229**	**2 807**	**550**	**108**	**74.7**	**4.0**
541	Professional, scientific, & technical services	38	11 229	2 807	550	108	74.7	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	928	270	70	23	80.5	16.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	928	270	70	23	80.5	16.6
5413	Architectural, engineering, & related services	14	5 517	1 302	284	61	93.2	1.6
5416	Management, scientific, & technical consulting services	6	3 665	721	162	18	44.8	.6
	BALANCE OF SIERRA COUNTY, CA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SISKIYOU COUNTY, CA							
54	**Professional, scientific, & technical services**	**18**	**2 158**	**424**	**74**	**29**	**74.7**	**10.3**
541	Professional, scientific, & technical services	18	2 158	424	74	29	74.7	10.3
	BALANCE OF SOLANO COUNTY, CA							
54	**Professional, scientific, & technical services**	**19**	**5 619**	**2 054**	**465**	**71**	**31.3**	**41.9**
541	Professional, scientific, & technical services	19	5 619	2 054	465	71	31.3	41.9
5413	Architectural, engineering, & related services	6	1 776	775	177	27	21.5	34.0
	BALANCE OF SONOMA COUNTY, CA							
54	**Professional, scientific, & technical services**	**229**	**83 336**	**32 463**	**6 594**	**763**	**59.1**	**4.9**
541	Professional, scientific, & technical services	229	83 336	32 463	6 594	763	59.1	4.9
5411	Legal services	18	D	D	D	b	D	D
54111	Offices of lawyers	16	3 033	1 166	220	29	41.1	9.8
541110	Offices of lawyers	16	3 033	1 166	220	29	41.1	9.8
5411101	Offices of lawyers (except legal aid societies)	16	3 033	1 166	220	29	41.1	9.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	2 966	1 082	235	49	90.2	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	2 966	1 082	235	49	90.2	8.0
5413	Architectural, engineering, & related services	57	D	D	D	c	D	D
54133	Engineering services	32	D	D	D	c	D	D
541330	Engineering services	32	D	D	D	c	D	D
5414	Specialized design services	14	D	D	D	b	D	D
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5415	Computer systems design & related services	30	D	D	D	c	D	D
54151	Computer systems design & related services	30	D	D	D	c	D	D
541512	Computer systems design services	11	8 358	6 369	1 473	68	24.8	6.5
5415122	Computer systems consultants (except systems integrators)	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	51	D	D	D	c	D	D
54161	Management consulting services	32	D	D	D	b	D	D
541611	Administrative management & general management consulting service	15	5 957	2 732	427	52	59.2	.6
54162	Environmental consulting services	6	D	D	D	b	D	D
541620	Environmental consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	13	D	D	D	b	D	D
541690	Other scientific & technical consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	14	D	D	D	b	D	D
54189	Other services related to advertising	5	2 405	216	41	14	88.0	–
541890	Other services related to advertising	5	2 405	216	41	14	88.0	–
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
	BALANCE OF STANISLAUS COUNTY, CA							
54	**Professional, scientific, & technical services**	**65**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	65	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	D	D	D	c	D	D
5414	Specialized design services	6	D	D	D	a	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	BALANCE OF SUTTER COUNTY, CA							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	BALANCE OF TEHAMA COUNTY, CA							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF TRINITY COUNTY, CA							
54	**Professional, scientific, & technical services**	**17**	**1 850**	**580**	**131**	**38**	**42.1**	**4.5**
541	Professional, scientific, & technical services	17	1 850	580	131	38	42.1	4.5
	BALANCE OF TULARE COUNTY, CA							
54	**Professional, scientific, & technical services**	**30**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	c	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BALANCE OF TUOLUMNE COUNTY, CA							
54	**Professional, scientific, & technical services**	**37**	**6 080**	**1 683**	**388**	**89**	**84.9**	**1.6**
541	Professional, scientific, & technical services	37	6 080	1 683	388	89	84.9	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 832	779	192	39	75.5	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 832	779	192	39	75.5	.9
5413	Architectural, engineering, & related services	9	1 453	291	64	13	81.6	5.7
	BALANCE OF VENTURA COUNTY, CA							
54	**Professional, scientific, & technical services**	**115**	**124 277**	**63 241**	**14 347**	**1 045**	**25.3**	**11.4**
541	Professional, scientific, & technical services	115	124 277	63 241	14 347	1 045	25.3	11.4
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	D	D	D	c	D	D
54133	Engineering services	23	D	D	D	c	D	D
541330	Engineering services	23	D	D	D	c	D	D
5415	Computer systems design & related services	21	D	D	D	c	D	D
54151	Computer systems design & related services	21	D	D	D	c	D	D
541511	Custom computer programming services	11	D	D	D	c	D	D
541512	Computer systems design services	9	4 490	1 838	341	19	65.4	19.4
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	24	D	D	D	b	D	D
54161	Management consulting services	19	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5417	Scientific research & development services	4	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	e	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
	BALANCE OF YOLO COUNTY, CA							
54	**Professional, scientific, & technical services**	**13**	**4 413**	**1 683**	**347**	**64**	**57.9**	**27.0**
541	Professional, scientific, & technical services	13	4 413	1 683	347	64	57.9	27.0
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	BALANCE OF YUBA COUNTY, CA							
54	**Professional, scientific, & technical services**	**10**	**1 954**	**729**	**221**	**24**	**53.0**	**1.5**
541	Professional, scientific, & technical services	10	1 954	729	221	24	53.0	1.5

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

CALIFORNIA

Buellton was incorporated in February 1992.

Calabasas was incorporated in April 1991, but this change was not submitted to the Census Bureau until November 1992.

Grover Beach name was changed from Grover City in December 1992.

Industry does not qualify as a "place" for the economic census based on its 1990 population but is included because of its dense concentration of economic activity.

Malibu was incorporated in March 1991, but this change was not submitted to the Census Bureau until January 1993.

Shasta Lake was incorporated in July 1993.

Truckee was incorporated in March 1993.

Vernon does not qualify as a "place" for the economic census based on its 1990 population but is included because of its dense concentration of economic activity.

Windsor was incorporated in July 1992.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

CALIFORNIA

Bakersfield, CA MSA

Kern County, CA

Chico—Paradise, CA MSA

Butte County, CA

Fresno, CA MSA

Fresno County, CA

Madera County, CA

Los Angeles—Riverside—Orange County, CA CMSA

Los Angeles—Long Beach, CA PMSA

Los Angeles County, CA

Orange County, CA PMSA

Orange County, CA

Riverside—San Bernardino, CA PMSA

Riverside County, CA

San Bernardino County, CA

Ventura, CA PMSA

Ventura County, CA

Los Angeles—Long Beach, CA PMSA

Los Angeles County, CA

Merced, CA MSA

Merced County, CA

Modesto, CA MSA

Stanislaus County, CA

Oakland, CA PMSA

Alameda County, CA

Contra Costa County, CA

Orange County, CA PMSA

Orange County, CA

Redding, CA MSA

Shasta County, CA

Riverside—San Bernardino, CA PMSA

Riverside County, CA

San Bernardino County, CA

Sacramento, CA PMSA

El Dorado County, CA

Placer County, CA

Sacramento County, CA

Sacramento—Yolo, CA CMSA

Sacramento, CA PMSA

El Dorado County, CA

Placer County, CA

Sacramento County, CA

Yolo, CA PMSA

Yolo County, CA

Salinas, CA MSA

Monterey County, CA

San Diego, CA MSA

San Diego County, CA

San Francisco, CA PMSA

Marin County, CA

San Francisco County, CA

San Mateo County, CA

San Francisco—Oakland—San Jose, CA CMSA

Oakland, CA PMSA

Alameda County, CA

Contra Costa County, CA

San Francisco, CA PMSA

Marin County, CA

San Francisco County, CA

San Mateo County, CA

San Jose, CA PMSA

Santa Clara County, CA

U.S. Census Bureau, 1997 Economic Census

San Francisco—Oakland—San Jose, CA CMSA—Con.

Santa Cruz—Watsonville, CA PMSA

Santa Cruz County, CA

Santa Rosa, CA PMSA

Sonoma County, CA

Vallejo—Fairfield—Napa, CA PMSA

Napa County, CA

Solano County, CA

San Jose, CA PMSA

Santa Clara County, CA

San Luis Obispo—Atascadero—Paso Robles, CA MSA

San Luis Obispo County, CA

Santa Barbara—Santa Maria—Lompoc, CA MSA

Santa Barbara County, CA

Santa Cruz—Watsonville, CA PMSA

Santa Cruz County, CA

Santa Rosa, CA PMSA

Sonoma County, CA

Stockton—Lodi, CA MSA

San Joaquin County, CA

Vallejo—Fairfield—Napa, CA PMSA

Napa County, CA

Solano County, CA

Ventura, CA PMSA

Ventura County, CA

Visalia—Tulare—Porterville, CA MSA

Tulare County, CA

Yolo, CA PMSA

Yolo County, CA

Yuba City, CA MSA

Sutter County, CA

Yuba County, CA

Colorado

1997

Issued August 1999

EC97S54A-CO

1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLORADO							
54	**Professional, scientific, & technical services**	**14 315**	**12 887 703**	**4 625 063**	**1 085 436**	**103 008**	**18.1**	**7.5**
541	Professional, scientific, & technical services	14 315	12 887 703	4 625 063	1 085 436	103 008	18.1	7.5
5411	Legal services	3 229	1 701 193	740 329	151 820	15 384	24.3	4.9
54111	Offices of lawyers	3 062	1 596 072	695 983	141 927	13 991	25.5	5.0
541110	Offices of lawyers	3 062	1 596 072	695 983	141 927	13 991	25.5	5.0
5411101	Offices of lawyers (except legal aid societies)	3 062	1 596 072	695 983	141 927	13 991	25.5	5.0
54119	Other legal services	167	105 121	44 346	9 893	1 393	6.5	4.7
541191	Title abstract & settlement offices	131	93 195	40 936	9 280	1 266	4.5	3.7
541199	All other legal services	36	11 926	3 410	613	127	22.6	12.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 193	918 618	376 891	86 655	12 498	27.0	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 193	918 618	376 891	86 655	12 498	27.0	6.1
541211	Offices of certified public accountants	1 207	526 175	229 710	49 267	5 922	27.5	5.1
541213	Tax return preparation services	194	32 921	12 106	4 227	2 221	37.3	7.3
541214	Payroll services	54	110 729	52 867	12 797	1 969	33.2	12.3
541219	Other accounting services	738	248 793	82 208	20 364	2 386	21.8	5.1
5413	Architectural, engineering, & related services	2 707	2 587 527	1 079 308	239 364	23 939	25.9	7.6
54131	Architectural services	596	382 471	143 569	29 578	3 389	29.8	7.8
541310	Architectural services	596	382 471	143 569	29 578	3 389	29.8	7.8
54133	Engineering services	1 592	1 926 952	816 074	182 045	17 049	26.4	5.7
541330	Engineering services	1 592	1 926 952	816 074	182 045	17 049	26.4	5.7
54134	Drafting services	53	9 220	4 081	896	167	32.2	5.5
541340	Drafting services	53	9 220	4 081	896	167	32.2	5.5
54135	Building inspection services	73	12 898	4 369	922	186	36.3	3.5
541350	Building inspection services	73	12 898	4 369	922	186	36.3	3.5
54136	Geophysical surveying & mapping services	49	37 699	12 790	2 997	283	16.4	67.7
541360	Geophysical surveying & mapping services	49	37 699	12 790	2 997	283	16.4	67.7
54137	Surveying & mapping (except geophysical) services	225	110 372	49 424	11 188	1 377	13.2	14.3
541370	Surveying & mapping (except geophysical) services	225	110 372	49 424	11 188	1 377	13.2	14.3
54138	Testing laboratories	119	107 915	49 001	11 738	1 488	17.4	13.9
541380	Testing laboratories	119	107 915	49 001	11 738	1 488	17.4	13.9
5414	Specialized design services	603	241 835	57 498	12 229	1 879	42.6	4.5
54141	Interior design services	228	112 807	20 557	4 380	729	40.4	4.6
541410	Interior design services	228	112 807	20 557	4 380	729	40.4	4.6
54142	Industrial design services	31	15 353	4 715	1 001	157	32.5	2.8
541420	Industrial design services	31	15 353	4 715	1 001	157	32.5	2.8
54143	Graphic design services	333	112 068	31 663	6 776	975	46.6	3.9
541430	Graphic design services	333	112 068	31 663	6 776	975	46.6	3.9
5414301	Graphic design services (except commercial art & medical artists)	288	99 059	28 519	5 972	847	48.0	3.8
5414302	Commercial art	44	D	D	D	c	D	D
5414303	Medical artists	1	D	D	D	a	D	D
54149	Other specialized design services	11	1 607	563	72	18	17.8	60.6
541490	Other specialized design services	11	1 607	563	72	18	17.8	60.6
5415	Computer systems design & related services	2 019	5 224 641	1 506 466	399 932	27 261	6.7	7.1
54151	Computer systems design & related services	2 019	5 224 641	1 506 466	399 932	27 261	6.7	7.1
541511	Custom computer programming services	883	1 560 579	623 336	144 433	10 648	9.6	13.6
541512	Computer systems design services	857	D	D	D	i	D	D
5415121	Computer systems integrators	307	828 975	271 674	66 059	5 248	8.3	8.5
5415122	Computer systems consultants (except systems integrators)	550	D	D	D	h	D	D
541513	Computer facilities management services	40	D	D	D	i	D	D
541519	Other computer related services	239	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	2 087	1 104 113	465 653	102 224	9 679	30.5	7.6
54161	Management consulting services	1 426	716 651	316 768	68 074	6 496	31.3	8.8
541611	Administrative management & general management consulting service	673	345 655	163 835	35 588	3 046	29.7	9.4
541612	Human resources & executive search consulting services	323	165 897	75 805	15 348	1 619	33.4	10.0
5416121	Actuarial consulting	9	18 620	8 385	1 570	111	7.7	3.1
5416122	Executive placement services	167	76 434	37 557	6 705	733	42.6	8.8
5416123	Human resources & personnel management consulting	147	70 843	29 863	7 073	775	30.2	13.2
541613	Marketing consulting services	301	139 170	51 152	11 236	1 135	37.4	8.4
541614	Process, physical distribution, & logistics consulting services	65	35 460	13 014	3 018	327	17.9	3.6
541618	Other management consulting services	64	30 469	12 962	2 884	369	25.6	3.0
54162	Environmental consulting services	242	237 586	85 071	20 380	1 825	25.0	3.7
541620	Environmental consulting services	242	237 586	85 071	20 380	1 825	25.0	3.7
54169	Other scientific & technical consulting services	419	149 876	63 814	13 770	1 358	35.3	8.3
541690	Other scientific & technical consulting services	419	149 876	63 814	13 770	1 358	35.3	8.3
5417	Scientific research & development services	265	473 277	222 132	53 948	4 319	10.0	22.5
54171	R&D in the physical, engineering, & life sciences	241	459 483	216 664	52 523	4 167	9.7	22.6
541710	R&D in the physical, engineering, & life sciences	241	459 483	216 664	52 523	4 167	9.7	22.6
5417101	R&D in the physical & engineering sciences	168	328 289	136 335	33 179	2 703	9.3	17.7
5417102	Research & development in the life sciences	73	131 194	80 329	19 344	1 464	10.8	34.7
54172	Research & development in the social sciences & humanities	24	13 794	5 468	1 425	152	18.4	19.3
541720	R&D in the social sciences & humanities	24	13 794	5 468	1 425	152	18.4	19.3

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLORADO—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	701	449 767	120 927	26 641	4 814	24.3	7.6
54181	Advertising agencies	234	109 142	46 607	10 150	1 147	23.0	14.8
541810	Advertising agencies	234	109 142	46 607	10 150	1 147	23.0	14.8
54182	Public relations agencies	134	72 362	23 297	4 664	565	40.9	3.9
541820	Public relations agencies	134	72 362	23 297	4 664	565	40.9	3.9
54183	Media buying services	21	9 582	4 383	1 040	95	12.1	5.0
541830	Media buying services	21	9 582	4 383	1 040	95	12.1	5.0
54184	Media representatives	44	17 801	6 427	1 317	212	9.4	39.7
541840	Media representatives	44	17 801	6 427	1 317	212	9.4	39.7
5418401	Radio & television advertising representatives	22	8 876	3 193	709	108	7.6	44.2
5418402	Publishers' advertising representatives	22	8 925	3 234	608	104	11.2	35.4
54185	Display advertising	35	70 553	5 946	1 470	810	6.0	1.4
541850	Display advertising	35	70 553	5 946	1 470	810	6.0	1.4
5418501	Display advertising (except outdoor)	14	D	D	D	f	D	D
5418502	Outdoor advertising services	21	D	D	D	c	D	D
54186	Direct mail advertising	57	64 289	12 748	3 033	464	29.3	1.6
541860	Direct mail advertising	57	64 289	12 748	3 033	464	29.3	1.6
54187	Advertising material distribution services	14	8 712	2 331	498	93	51.0	30.8
541870	Advertising material distribution services	14	8 712	2 331	498	93	51.0	30.8
54189	Other services related to advertising	162	97 326	19 188	4 469	1 428	25.0	2.9
541890	Other services related to advertising	162	97 326	19 188	4 469	1 428	25.0	2.9
5418901	Welcoming services	4	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	77	67 809	10 280	2 444	401	20.8	.1
5418903	Sign painting & lettering shop	56	D	D	D	c	D	D
5418909	All other advertising	25	15 408	4 759	1 012	819	22.5	13.0
5419	Other professional, scientific, & technical services	511	186 732	55 859	12 623	3 235	29.8	11.6
54191	Marketing research & public opinion polling	76	55 212	19 454	4 494	1 314	32.4	18.7
541910	Marketing research & public opinion polling	76	55 212	19 454	4 494	1 314	32.4	18.7
54192	Photographic services	350	75 198	20 029	4 626	1 353	44.2	11.0
541921	Photographic studios, portrait	257	52 148	14 314	3 456	1 089	40.6	12.3
541922	Commercial photography	93	23 050	5 715	1 170	264	52.1	8.1
54193	Translation & interpretation services	20	24 531	9 178	1 974	283	2.9	1.5
541930	Translation & interpretation services	20	24 531	9 178	1 974	283	2.9	1.5
54199	All other professional, scientific, & technical services	65	31 791	7 198	1 529	285	12.3	8.3
541990	All other professional, scientific, & technical services	65	31 791	7 198	1 529	285	12.3	8.3

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	COLORADO								
54	**Professional, scientific, & technical services**	**135**	**478 822**	**475 522**	**164 456**	**41 139**	**3 296**	**4.0**	**2.0**
541	Professional, scientific, & technical services	135	478 822	475 522	164 456	41 139	3 296	4.0	2.0
5411	Legal services	51	23 249	20 503	10 738	2 479	289	7.6	17.2
54111	Offices of lawyers	51	23 249	20 503	10 738	2 479	289	7.6	17.2
541110	Offices of lawyers	51	23 249	20 503	10 738	2 479	289	7.6	17.2
5411102	Legal aid societies & similar legal services	51	23 249	20 503	10 738	2 479	289	7.6	17.2
5417	Scientific research & development services	84	455 573	455 019	153 718	38 660	3 007	3.9	1.2
54171	R&D in the physical, engineering, & life sciences	62	432 922	433 401	144 027	36 400	2 746	2.5	1.2
541710	R&D in the physical, engineering, & life sciences	62	432 922	433 401	144 027	36 400	2 746	2.5	1.2
5417101	R&D in the physical & engineering sciences	28	404 576	405 339	133 723	33 983	2 470	.7	.7
5417102	Research & development in the life sciences	34	28 346	28 062	10 304	2 417	276	29.5	9.6
54172	Research & development in the social sciences & humanities	22	22 651	21 618	9 691	2 260	261	29.0	.4
541720	R&D in the social sciences & humanities	22	22 651	21 618	9 691	2 260	261	29.0	.4

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLORADO SPRINGS, CO MSA							
54	**Professional, scientific, & technical services**	**1 384**	**1 199 172**	**467 064**	**107 066**	**10 515**	**18.1**	**6.8**
541	Professional, scientific, & technical services	1 384	1 199 172	467 064	107 066	10 515	18.1	6.8
5411	Legal services	362	119 185	41 288	8 759	1 180	37.3	6.2
54111	Offices of lawyers	355	D	D	D	g	D	D
541110	Offices of lawyers	355	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	355	D	D	D	g	D	D
54119	Other legal services	7	D	D	D	c	D	D
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	187	51 036	24 540	5 408	1 136	39.4	11.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	187	51 036	24 540	5 408	1 136	39.4	11.6
541211	Offices of certified public accountants	100	35 203	17 273	3 501	451	35.9	2.8
541213	Tax return preparation services	18	3 885	1 465	567	355	36.5	.3
541219	Other accounting services	62	D	D	D	c	D	D
5413	Architectural, engineering, & related services	238	319 756	118 214	25 951	2 518	20.7	3.5
54131	Architectural services	51	41 785	12 805	2 254	255	40.6	6.5
541310	Architectural services	51	41 785	12 805	2 254	255	40.6	6.5
54133	Engineering services	142	235 535	90 282	19 868	1 917	19.0	3.4
541330	Engineering services	142	235 535	90 282	19 868	1 917	19.0	3.4
54137	Surveying & mapping (except geophysical) services	23	36 837	12 776	3 282	215	4.7	.2
541370	Surveying & mapping (except geophysical) services	23	36 837	12 776	3 282	215	4.7	.2
5414	Specialized design services	48	13 724	3 716	732	178	38.9	19.9
54141	Interior design services	19	7 584	1 746	247	75	34.8	31.7
541410	Interior design services	19	7 584	1 746	247	75	34.8	31.7
54143	Graphic design services	23	4 972	1 615	355	69	41.0	–
541430	Graphic design services	23	4 972	1 615	355	69	41.0	–
5414301	Graphic design services (except commercial art & medical artists)	18	4 509	1 412	321	61	39.9	–
5415	Computer systems design & related services	242	394 157	159 914	37 728	2 971	10.4	6.8
54151	Computer systems design & related services	242	394 157	159 914	37 728	2 971	10.4	6.8
541511	Custom computer programming services	101	D	D	D	g	D	D
541512	Computer systems design services	112	228 405	85 692	21 035	1 571	13.2	2.2
5415121	Computer systems integrators	53	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	59	D	D	D	c	D	D
541519	Other computer related services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	171	86 182	35 379	8 078	676	29.6	6.9
54161	Management consulting services	130	65 919	27 776	5 767	519	32.9	7.4
541611	Administrative management & general management consulting service	56	25 275	12 617	2 649	212	18.5	13.4
541612	Human resources & executive search consulting services	31	18 260	9 295	1 777	142	47.5	6.0
5416122	Executive placement services	16	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	14	7 113	2 981	684	63	45.6	.2
541613	Marketing consulting services	28	16 769	3 888	936	104	42.0	.8
54169	Other scientific & technical consulting services	32	17 901	6 756	2 123	139	12.6	5.8
541690	Other scientific & technical consulting services	32	17 901	6 756	2 123	139	12.6	5.8
5417	Scientific research & development services	33	165 998	70 922	17 672	1 381	4.4	9.5
54171	R&D in the physical, engineering, & life sciences	30	165 686	70 869	17 657	1 378	4.3	9.5
541710	R&D in the physical, engineering, & life sciences	30	165 686	70 869	17 657	1 378	4.3	9.5
5417101	R&D in the physical & engineering sciences	26	164 148	70 195	17 502	1 355	3.4	9.6
5418	Advertising & related services	59	39 826	10 529	2 220	339	10.0	11.6
54181	Advertising agencies	20	13 356	6 454	1 301	179	11.1	24.4
541810	Advertising agencies	20	13 356	6 454	1 301	179	11.1	24.4
54182	Public relations agencies	6	D	D	D	b	D	D
541820	Public relations agencies	6	D	D	D	b	D	D
54189	Other services related to advertising	18	D	D	D	b	D	D
541890	Other services related to advertising	18	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	44	9 308	2 562	518	136	30.1	6.5
54192	Photographic services	31	4 537	955	215	91	42.9	9.7
541921	Photographic studios, portrait	25	4 094	867	195	85	40.1	8.1
	DENVER–BOULDER–GREELEY, CO CMSA							
54	**Professional, scientific, & technical services**	**9 909**	**10 676 214**	**3 768 867**	**895 548**	**79 903**	**16.0**	**7.4**

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DENVER–BOULDER–GREELEY, CO CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	9 909	10 676 214	3 768 867	895 548	79 903	16.0	7.4
5411	Legal services	2 144	1 382 051	619 277	126 667	11 688	21.4	4.5
54111	Offices of lawyers	2 051	D	D	D	j	D	D
541110	Offices of lawyers	2 051	D	D	D	j	D	D
5411101	Offices of lawyers (except legal aid societies)	2 051	D	D	D	j	D	D
54119	Other legal services	93	D	D	D	f	D	D
541191	Title abstract & settlement offices	63	D	D	D	f	D	D
541199	All other legal services	30	11 272	3 222	576	112	19.4	12.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 385	749 201	302 986	69 865	8 919	21.9	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 385	749 201	302 986	69 865	8 919	21.9	5.3
541211	Offices of certified public accountants	771	410 590	178 313	38 294	4 284	21.6	5.6
541213	Tax return preparation services	110	20 688	8 255	2 812	1 479	31.3	8.3
541214	Payroll services	36	101 741	47 776	11 567	1 497	34.8	6.7
541219	Other accounting services	468	216 182	68 642	17 192	1 659	15.5	3.8
5413	Architectural, engineering, & related services	1 798	1 949 782	822 002	184 309	17 853	24.7	8.7
54131	Architectural services	374	274 467	103 953	21 509	2 480	25.0	9.7
541310	Architectural services	374	274 467	103 953	21 509	2 480	25.0	9.7
54133	Engineering services	1 113	1 488 236	633 344	143 094	12 919	25.8	5.8
541330	Engineering services	1 113	1 488 236	633 344	143 094	12 919	25.8	5.8
54134	Drafting services	40	8 060	3 674	791	142	30.3	3.1
541340	Drafting services	40	8 060	3 674	791	142	30.3	3.1
54135	Building inspection services	53	10 836	3 504	746	149	35.1	2.8
541350	Building inspection services	53	10 836	3 504	746	149	35.1	2.8
54136	Geophysical surveying & mapping services	39	34 546	11 888	2 865	247	9.4	73.3
541360	Geophysical surveying & mapping services	39	34 546	11 888	2 865	247	9.4	73.3
54137	Surveying & mapping (except geophysical) services	103	55 839	28 325	6 279	804	10.2	26.8
541370	Surveying & mapping (except geophysical) services	103	55 839	28 325	6 279	804	10.2	26.8
54138	Testing laboratories	76	77 798	37 314	9 025	1 112	16.2	19.3
541380	Testing laboratories	76	77 798	37 314	9 025	1 112	16.2	19.3
5414	Specialized design services	436	D	D	D	g	D	D
54141	Interior design services	151	67 145	13 276	2 852	472	40.6	2.8
541410	Interior design services	151	67 145	13 276	2 852	472	40.6	2.8
54142	Industrial design services	20	11 204	3 523	724	101	23.0	.9
541420	Industrial design services	20	11 204	3 523	724	101	23.0	.9
54143	Graphic design services	256	86 479	25 894	5 546	766	46.2	4.4
541430	Graphic design services	256	86 479	25 894	5 546	766	46.2	4.4
5414301	Graphic design services (except commercial art & medical artists)	225	77 670	23 383	4 851	658	49.5	4.0
5414302	Commercial art	31	8 809	2 511	695	108	17.2	7.6
5415	Computer systems design & related services	1 540	4 728 364	1 306 977	353 756	23 200	5.9	6.9
54151	Computer systems design & related services	1 540	4 728 364	1 306 977	353 756	23 200	5.9	6.9
541511	Custom computer programming services	687	D	D	D	i	D	D
541512	Computer systems design services	640	D	D	D	i	D	D
5415121	Computer systems integrators	227	D	D	D	h	D	D
5415122	Computer systems consultants (except systems integrators)	413	D	D	D	h	D	D
541513	Computer facilities management services	28	D	D	D	i	D	D
541519	Other computer related services	185	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	1 559	912 187	391 092	86 299	7 874	28.9	7.6
54161	Management consulting services	1 070	D	D	D	i	D	D
541611	Administrative management & general management consulting service	505	294 189	140 432	30 754	2 551	29.5	8.1
541612	Human resources & executive search consulting services	255	137 874	61 965	12 738	1 325	31.6	10.6
5416121	Actuarial consulting	8	D	D	D	b	D	D
5416122	Executive placement services	131	D	D	D	f	D	D
5416123	Human resources & personnel management consulting	116	60 569	25 557	6 197	679	27.2	14.9
541613	Marketing consulting services	221	D	D	D	f	D	D
541614	Process, physical distribution, & logistics consulting services	44	24 815	8 617	2 050	177	14.3	4.9
541618	Other management consulting services	45	26 732	11 697	2 682	330	19.5	2.1
54162	Environmental consulting services	188	D	D	D	g	D	D
541620	Environmental consulting services	188	D	D	D	g	D	D
54169	Other scientific & technical consulting services	301	D	D	D	f	D	D
541690	Other scientific & technical consulting services	301	D	D	D	f	D	D
5417	Scientific research & development services	189	287 670	144 043	34 628	2 713	10.7	29.0
54171	R&D in the physical, engineering, & life sciences	171	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	171	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	117	D	D	D	g	D	D
5417102	Research & development in the life sciences	54	121 932	76 440	18 489	1 326	7.2	36.4
54172	Research & development in the social sciences & humanities	18	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	18	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DENVER–BOULDER–GREELEY, CO CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	519	355 518	95 600	21 230	3 976	24.7	6.2
54181	Advertising agencies	164	82 609	35 331	7 895	810	24.3	11.1
541810	Advertising agencies	164	82 609	35 331	7 895	810	24.3	11.1
54182	Public relations agencies	115	48 853	19 137	3 671	442	53.7	5.3
541820	Public relations agencies	115	48 853	19 137	3 671	442	53.7	5.3
54183	Media buying services	19	D	D	D	b	D	D
541830	Media buying services	19	D	D	D	b	D	D
54184	Media representatives	29	12 291	4 543	903	139	5.1	29.5
541840	Media representatives	29	12 291	4 543	903	139	5.1	29.5
54185	Display advertising	17	D	D	D	f	D	D
541850	Display advertising	17	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	6	D	D	D	f	D	D
5418502	Outdoor advertising services	11	D	D	D	b	D	D
54186	Direct mail advertising	46	51 320	9 853	2 456	389	33.2	1.4
541860	Direct mail advertising	46	51 320	9 853	2 456	389	33.2	1.4
54189	Other services related to advertising	118	82 481	16 699	3 957	1 318	22.7	3.3
541890	Other services related to advertising	118	82 481	16 699	3 957	1 318	22.7	3.3
5418901	Welcoming services	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	54	D	D	D	e	D	D
5418903	Sign painting & lettering shop	41	10 554	3 340	833	159	39.8	6.5
5418909	All other advertising	20	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	339	D	D	D	g	D	D
54191	Marketing research & public opinion polling	65	47 844	16 406	3 826	1 070	29.8	18.9
541910	Marketing research & public opinion polling	65	47 844	16 406	3 826	1 070	29.8	18.9
54192	Photographic services	210	D	D	D	f	D	D
541921	Photographic studios, portrait	149	D	D	D	f	D	D
541922	Commercial photography	61	15 298	3 928	881	174	50.8	6.4
54193	Translation & interpretation services	18	D	D	D	e	D	D
541930	Translation & interpretation services	18	D	D	D	e	D	D
54199	All other professional, scientific, & technical services	46	26 542	5 925	1 293	219	10.2	4.1
541990	All other professional, scientific, & technical services	46	26 542	5 925	1 293	219	10.2	4.1
	Boulder–Longmont, CO PMSA							
54	**Professional, scientific, & technical services**	**1 612**	**3 081 947**	**760 159**	**213 229**	**15 458**	**11.0**	**4.4**
541	Professional, scientific, & technical services	1 612	3 081 947	760 159	213 229	15 458	11.0	4.4
5411	Legal services	244	119 481	43 834	9 253	1 036	36.9	3.3
54111	Offices of lawyers	233	111 654	40 649	8 695	964	38.7	3.1
541110	Offices of lawyers	233	111 654	40 649	8 695	964	38.7	3.1
5411101	Offices of lawyers (except legal aid societies)	233	111 654	40 649	8 695	964	38.7	3.1
54119	Other legal services	11	7 827	3 185	558	72	11.1	6.5
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
541199	All other legal services	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	170	67 293	29 557	6 521	1 166	69.3	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	170	67 293	29 557	6 521	1 166	69.3	9.7
541211	Offices of certified public accountants	96	28 239	11 861	2 535	359	40.2	21.1
541213	Tax return preparation services	13	D	D	D	c	D	D
541214	Payroll services	2	D	D	D	e	D	D
541219	Other accounting services	59	D	D	D	c	D	D
5413	Architectural, engineering, & related services	312	170 516	73 716	15 614	1 700	45.3	15.0
54131	Architectural services	85	38 741	14 696	2 900	378	36.7	1.9
541310	Architectural services	85	38 741	14 696	2 900	378	36.7	1.9
54133	Engineering services	185	102 444	44 767	9 330	859	59.2	9.6
541330	Engineering services	185	102 444	44 767	9 330	859	59.2	9.6
54135	Building inspection services	9	D	D	D	b	D	D
541350	Building inspection services	9	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	16	18 211	9 242	2 076	228	3.6	70.0
541370	Surveying & mapping (except geophysical) services	16	18 211	9 242	2 076	228	3.6	70.0
54138	Testing laboratories	10	D	D	D	c	D	D
541380	Testing laboratories	10	D	D	D	c	D	D
5414	Specialized design services	80	29 853	8 735	1 624	251	68.6	6.5
54141	Interior design services	20	7 336	874	179	68	66.8	5.3
541410	Interior design services	20	7 336	874	179	68	66.8	5.3
54143	Graphic design services	55	D	D	D	c	D	D
541430	Graphic design services	55	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	50	19 373	6 715	1 371	166	74.1	2.8
5415	Computer systems design & related services	337	2 316 305	428 797	141 055	7 517	2.9	1.4
54151	Computer systems design & related services	337	2 316 305	428 797	141 055	7 517	2.9	1.4
541511	Custom computer programming services	164	D	D	D	f	D	D
541512	Computer systems design services	128	D	D	D	f	D	D
5415121	Computer systems integrators	44	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	84	D	D	D	c	D	D
541513	Computer facilities management services	4	D	D	D	i	D	D
541519	Other computer related services	41	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DENVER–BOULDER–GREELEY, CO CMSA—Con.							
	Boulder–Longmont, CO PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	263	142 386	59 931	12 519	1 180	34.9	3.4
54161	Management consulting services	157	71 323	27 413	5 417	546	42.1	3.2
541611	Administrative management & general management consulting service	70	D	D	D	c	D	D
541612	Human resources & executive search consulting services	30	D	D	D	b	D	D
5416122	Executive placement services	18	D	D	D	b	D	D
541613	Marketing consulting services	39	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	11	D	D	D	b	D	D
541618	Other management consulting services	7	5 385	653	133	37	6.1	1.2
54162	Environmental consulting services	44	D	D	D	e	D	D
541620	Environmental consulting services	44	D	D	D	e	D	D
54169	Other scientific & technical consulting services	62	D	D	D	e	D	D
541690	Other scientific & technical consulting services	62	D	D	D	e	D	D
5417	Scientific research & development services	67	167 665	93 055	22 070	1 644	9.1	33.1
54171	R&D in the physical, engineering, & life sciences	62	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	62	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	45	D	D	D	f	D	D
5417102	Research & development in the life sciences	17	D	D	D	g	D	D
5418	Advertising & related services	71	27 913	8 533	1 608	306	39.3	2.0
54181	Advertising agencies	28	10 705	3 931	770	96	54.3	3.1
541810	Advertising agencies	28	10 705	3 931	770	96	54.3	3.1
54182	Public relations agencies	16	D	D	D	b	D	D
541820	Public relations agencies	16	D	D	D	b	D	D
54189	Other services related to advertising	13	D	D	D	c	D	D
541890	Other services related to advertising	13	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	68	40 535	14 001	2 965	658	20.1	5.2
54191	Marketing research & public opinion polling	15	12 218	4 246	924	333	24.4	13.2
541910	Marketing research & public opinion polling	15	12 218	4 246	924	333	24.4	13.2
54192	Photographic services	42	D	D	D	b	D	D
541921	Photographic studios, portrait	29	D	D	D	b	D	D
54193	Translation & interpretation services	4	D	D	D	c	D	D
541930	Translation & interpretation services	4	D	D	D	c	D	D
	Denver, CO PMSA							
54	**Professional, scientific, & technical services**	**8 076**	**7 522 024**	**2 980 838**	**675 654**	**63 481**	**17.8**	**8.6**
541	Professional, scientific, & technical services	8 076	7 522 024	2 980 838	675 654	63 481	17.8	8.6
5411	Legal services	1 837	1 247 861	571 491	116 557	10 482	19.5	4.4
54111	Offices of lawyers	1 758	1 192 160	548 073	111 088	9 779	20.3	4.4
541110	Offices of lawyers	1 758	1 192 160	548 073	111 088	9 779	20.3	4.4
5411101	Offices of lawyers (except legal aid societies)	1 758	1 192 160	548 073	111 088	9 779	20.3	4.4
54119	Other legal services	79	55 701	23 418	5 469	703	4.3	3.5
541191	Title abstract & settlement offices	55	D	D	D	f	D	D
541199	All other legal services	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 160	671 460	269 063	62 276	7 530	16.7	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 160	671 460	269 063	62 276	7 530	16.7	4.9
541211	Offices of certified public accountants	652	374 785	163 058	34 959	3 797	19.7	4.5
541213	Tax return preparation services	86	16 548	6 800	2 332	1 246	26.7	9.6
541214	Payroll services	33	D	D	D	f	D	D
541219	Other accounting services	389	D	D	D	g	D	D
5413	Architectural, engineering, & related services	1 444	1 755 401	737 417	165 855	15 848	22.3	8.1
54131	Architectural services	283	233 659	88 664	18 489	2 082	22.4	11.0
541310	Architectural services	283	233 659	88 664	18 489	2 082	22.4	11.0
54133	Engineering services	906	1 368 810	580 127	131 411	11 855	23.0	5.6
541330	Engineering services	906	1 368 810	580 127	131 411	11 855	23.0	5.6
54134	Drafting services	34	7 216	3 378	721	127	27.0	3.5
541340	Drafting services	34	7 216	3 378	721	127	27.0	3.5
54135	Building inspection services	41	D	D	D	b	D	D
541350	Building inspection services	41	D	D	D	b	D	D
54136	Geophysical surveying & mapping services	36	D	D	D	c	D	D
541360	Geophysical surveying & mapping services	36	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	81	35 594	18 070	4 018	533	12.9	5.9
541370	Surveying & mapping (except geophysical) services	81	35 594	18 070	4 018	533	12.9	5.9
54138	Testing laboratories	63	69 427	33 124	7 876	915	15.9	18.5
541380	Testing laboratories	63	69 427	33 124	7 876	915	15.9	18.5
5414	Specialized design services	354	136 323	34 418	7 553	1 095	36.3	3.5
54141	Interior design services	131	59 809	12 402	2 673	404	37.4	2.5
541410	Interior design services	131	59 809	12 402	2 673	404	37.4	2.5
54142	Industrial design services	17	D	D	D	b	D	D
541420	Industrial design services	17	D	D	D	b	D	D
54143	Graphic design services	200	66 869	19 073	4 155	584	38.2	4.7
541430	Graphic design services	200	66 869	19 073	4 155	584	38.2	4.7
5414301	Graphic design services (except commercial art & medical artists)	175	58 297	16 668	3 480	492	41.4	4.4
5414302	Commercial art	25	8 572	2 405	675	92	16.4	6.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DENVER–BOULDER–GREELEY, CO CMSA—Con.							
	Denver, CO PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	1 182	2 397 504	872 231	211 362	15 545	8.8	12.1
54151	Computer systems design & related services	1 182	2 397 504	872 231	211 362	15 545	8.8	12.1
541511	Custom computer programming services	513	D	D	D	i	D	D
541512	Computer systems design services	503	D	D	D	i	D	D
5415121	Computer systems integrators	178	D	D	D	h	D	D
5415122	Computer systems consultants (except systems integrators)	325	D	D	D	h	D	D
541513	Computer facilities management services	23	D	D	D	g	D	D
541519	Other computer related services	143	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	1 283	768 385	330 709	73 711	6 678	27.7	8.3
54161	Management consulting services	906	520 479	238 300	52 267	4 735	27.9	9.1
541611	Administrative management & general management consulting service	433	270 034	130 338	28 809	2 365	27.2	8.2
541612	Human resources & executive search consulting services	224	129 138	57 941	12 180	1 245	30.0	11.1
5416121	Actuarial consulting	7	D	D	D	b	D	D
5416122	Executive placement services	113	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	104	57 470	24 672	6 064	653	25.4	15.4
541613	Marketing consulting services	179	84 335	32 604	7 165	691	29.6	11.1
541614	Process, physical distribution, & logistics consulting services	32	15 625	6 373	1 564	141	18.3	6.9
541618	Other management consulting services	38	21 347	11 044	2 549	293	22.8	2.4
54162	Environmental consulting services	142	176 293	62 330	15 421	1 242	20.6	4.7
541620	Environmental consulting services	142	176 293	62 330	15 421	1 242	20.6	4.7
54169	Other scientific & technical consulting services	235	71 613	30 079	6 023	701	43.9	11.2
541690	Other scientific & technical consulting services	235	71 613	30 079	6 023	701	43.9	11.2
5417	Scientific research & development services	116	117 649	50 034	12 363	1 046	12.3	23.2
54171	R&D in the physical, engineering, & life sciences	103	111 145	47 657	11 707	960	12.4	23.1
541710	R&D in the physical, engineering, & life sciences	103	111 145	47 657	11 707	960	12.4	23.1
5417101	R&D in the physical & engineering sciences	70	83 033	34 814	8 805	730	8.5	20.2
5417102	Research & development in the life sciences	33	28 112	12 843	2 902	230	23.9	31.7
54172	Research & development in the social sciences & humanities	13	6 504	2 377	656	86	10.5	24.8
541720	R&D in the social sciences & humanities	13	6 504	2 377	656	86	10.5	24.8
5418	Advertising & related services	436	325 069	86 467	19 450	3 635	23.0	6.4
54181	Advertising agencies	131	71 723	31 295	7 091	702	19.7	12.3
541810	Advertising agencies	131	71 723	31 295	7 091	702	19.7	12.3
54182	Public relations agencies	98	43 503	17 184	3 364	391	53.7	5.7
541820	Public relations agencies	98	43 503	17 184	3 364	391	53.7	5.7
54183	Media buying services	18	D	D	D	b	D	D
541830	Media buying services	18	D	D	D	b	D	D
54184	Media representatives	25	D	D	D	c	D	D
541840	Media representatives	25	D	D	D	c	D	D
54185	Display advertising	14	D	D	D	f	D	D
541850	Display advertising	14	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	3	D	D	D	f	D	D
5418502	Outdoor advertising services	11	D	D	D	b	D	D
54186	Direct mail advertising	39	48 728	9 544	2 387	370	32.9	1.3
541860	Direct mail advertising	39	48 728	9 544	2 387	370	32.9	1.3
54189	Other services related to advertising	103	D	D	D	g	D	D
541890	Other services related to advertising	103	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	49	53 364	7 763	1 867	283	17.6	.1
5418903	Sign painting & lettering shop	35	D	D	D	c	D	D
5418909	All other advertising	17	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	264	102 372	29 008	6 527	1 622	28.6	10.6
54191	Marketing research & public opinion polling	50	35 626	12 160	2 902	737	31.7	20.9
541910	Marketing research & public opinion polling	50	35 626	12 160	2 902	737	31.7	20.9
54192	Photographic services	161	37 658	10 216	2 149	628	40.9	5.0
541921	Photographic studios, portrait	113	24 386	6 742	1 360	474	39.1	3.9
541922	Commercial photography	48	13 272	3 474	789	154	44.1	7.2
54193	Translation & interpretation services	14	D	D	D	b	D	D
541930	Translation & interpretation services	14	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	39	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	39	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DENVER–BOULDER–GREELEY, CO CMSA—Con.							
	Greeley, CO PMSA							
54	**Professional, scientific, & technical services**	**221**	**72 243**	**27 870**	**6 665**	**964**	**44.5**	**12.8**
541	Professional, scientific, & technical services	221	72 243	27 870	6 665	964	44.5	12.8
5411	Legal services	63	14 709	3 952	857	170	49.1	29.0
54111	Offices of lawyers	60	D	D	D	c	D	D
541110	Offices of lawyers	60	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	60	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	55	10 448	4 366	1 068	223	47.5	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	55	10 448	4 366	1 068	223	47.5	3.1
541211	Offices of certified public accountants	23	7 566	3 394	800	128	44.4	2.5
541213	Tax return preparation services	11	D	D	D	b	D	D
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	42	23 865	10 869	2 840	305	51.6	1.3
54133	Engineering services	22	16 982	8 450	2 353	205	51.0	.9
541330	Engineering services	22	16 982	8 450	2 353	205	51.0	.9
54135	Building inspection services	3	D	D	D	a	D	D
541350	Building inspection services	3	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	6	2 034	1 013	185	43	22.5	7.6
541370	Surveying & mapping (except geophysical) services	6	2 034	1 013	185	43	22.5	7.6
5415	Computer systems design & related services	21	14 555	5 949	1 339	138	15.2	19.5
54151	Computer systems design & related services	21	14 555	5 949	1 339	138	15.2	19.5
541512	Computer systems design services	9	10 873	4 570	995	107	12.3	5.4
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	b	D	D
5418	Advertising & related services	12	2 536	600	172	35	70.6	28.6
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	FORT COLLINS–LOVELAND, CO MSA							
54	**Professional, scientific, & technical services**	**711**	**336 279**	**134 245**	**28 601**	**3 815**	**36.3**	**6.7**
541	Professional, scientific, & technical services	711	336 279	134 245	28 601	3 815	36.3	6.7
5411	Legal services	115	34 523	14 757	2 900	453	28.7	5.2
54111	Offices of lawyers	108	D	D	D	e	D	D
541110	Offices of lawyers	108	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	108	D	D	D	e	D	D
54119	Other legal services	7	D	D	D	b	D	D
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	125	21 294	9 380	2 265	373	56.8	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	125	21 294	9 380	2 265	373	56.8	3.1
541211	Offices of certified public accountants	78	16 028	7 061	1 701	252	59.2	1.8
541213	Tax return preparation services	12	1 191	257	67	28	54.4	18.6
541219	Other accounting services	31	3 683	1 838	451	81	42.3	4.0
5413	Architectural, engineering, & related services	150	136 575	60 925	13 108	1 415	32.4	3.6
54131	Architectural services	29	10 518	4 065	796	103	52.8	.6
541310	Architectural services	29	10 518	4 065	796	103	52.8	.6
54133	Engineering services	102	104 319	48 352	10 362	1 080	33.8	4.5
541330	Engineering services	102	104 319	48 352	10 362	1 080	33.8	4.5
54137	Surveying & mapping (except geophysical) services	7	2 062	1 002	210	38	17.2	–
541370	Surveying & mapping (except geophysical) services	7	2 062	1 002	210	38	17.2	–
54138	Testing laboratories	8	19 086	7 118	1 678	186	15.5	–
541380	Testing laboratories	8	19 086	7 118	1 678	186	15.5	–
5414	Specialized design services	29	15 257	3 022	642	119	38.6	2.1
54143	Graphic design services	17	10 796	1 983	433	63	36.1	.3
541430	Graphic design services	17	10 796	1 983	433	63	36.1	.3
5414301	Graphic design services (except commercial art & medical artists)	12	8 297	1 721	383	54	25.8	.4
5414302	Commercial art	4	D	D	D	a	D	D
5415	Computer systems design & related services	100	49 375	21 280	4 703	502	25.9	17.5
54151	Computer systems design & related services	100	49 375	21 280	4 703	502	25.9	17.5
541511	Custom computer programming services	46	D	D	D	c	D	D
541512	Computer systems design services	43	25 963	9 787	1 932	240	31.6	15.7
5415122	Computer systems consultants (except systems integrators)	31	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	105	37 777	13 139	2 609	407	43.9	5.3
54161	Management consulting services	62	14 383	5 708	1 098	225	54.0	12.6
54162	Environmental consulting services	23	18 448	5 462	1 241	133	37.3	–
541620	Environmental consulting services	23	18 448	5 462	1 241	133	37.3	–
54169	Other scientific & technical consulting services	20	4 946	1 969	270	49	39.5	3.6
541690	Other scientific & technical consulting services	20	4 946	1 969	270	49	39.5	3.6
5417	Scientific research & development services	23	10 139	3 884	886	137	71.2	3.2
5418	Advertising & related services	39	24 982	5 992	1 167	198	33.7	13.8
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	25	6 357	1 866	321	211	79.0	6.8
54192	Photographic services	22	D	D	D	b	D	D
541921	Photographic studios, portrait	19	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GRAND JUNCTION, CO MSA							
54	**Professional, scientific, & technical services**	**275**	**91 289**	**39 244**	**8 240**	**1 283**	**38.6**	**13.3**
541	Professional, scientific, & technical services	275	91 289	39 244	8 240	1 283	38.6	13.3
5411	Legal services	68	24 463	12 667	2 563	323	33.4	8.9
54111	Offices of lawyers	65	22 103	11 327	2 299	284	35.1	4.5
541110	Offices of lawyers	65	22 103	11 327	2 299	284	35.1	4.5
5411101	Offices of lawyers (except legal aid societies)	65	22 103	11 327	2 299	284	35.1	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	12 578	5 693	1 334	297	48.8	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	12 578	5 693	1 334	297	48.8	9.0
541211	Offices of certified public accountants	35	8 858	4 119	930	146	48.0	4.9
541213	Tax return preparation services	5	1 162	519	183	89	11.7	1.5
541219	Other accounting services	18	2 558	1 055	221	62	68.3	26.6
5413	Architectural, engineering, & related services	71	26 400	11 341	2 322	348	51.3	1.4
54133	Engineering services	45	19 954	8 810	1 823	265	56.0	.6
541330	Engineering services	45	19 954	8 810	1 823	265	56.0	.6
5414	Specialized design services	10	3 764	886	139	30	40.4	2.3
54141	Interior design services	7	3 177	676	98	24	29.4	2.7
541410	Interior design services	7	3 177	676	98	24	29.4	2.7
5416	Management, scientific, & technical consulting services	38	11 059	4 374	878	93	23.7	14.1
54161	Management consulting services	25	7 924	3 238	616	53	21.6	19.0
541612	Human resources & executive search consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	10	2 217	589	146	36	61.8	22.3
5419	Other professional, scientific, & technical services	12	D	D	D	c	D	D
54192	Photographic services	9	2 716	681	136	48	22.3	7.8
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	PUEBLO, CO MSA							
54	**Professional, scientific, & technical services**	**192**	**49 677**	**19 285**	**3 952**	**981**	**45.7**	**5.6**
541	Professional, scientific, & technical services	192	49 677	19 285	3 952	981	45.7	5.6
5411	Legal services	67	19 938	7 389	1 449	275	47.0	3.2
54111	Offices of lawyers	63	17 677	6 683	1 345	247	51.9	3.3
541110	Offices of lawyers	63	17 677	6 683	1 345	247	51.9	3.3
5411101	Offices of lawyers (except legal aid societies)	63	17 677	6 683	1 345	247	51.9	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	9 829	3 947	996	427	34.8	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	9 829	3 947	996	427	34.8	5.4
541211	Offices of certified public accountants	15	5 599	2 072	441	66	43.9	–
541213	Tax return preparation services	5	D	D	D	b	D	D
541219	Other accounting services	18	2 489	1 059	226	70	34.0	21.3
5413	Architectural, engineering, & related services	31	8 852	4 545	836	141	42.1	.6
5414	Specialized design services	5	2 176	251	63	15	81.6	–
5416	Management, scientific, & technical consulting services	21	3 710	1 383	193	47	65.6	12.1
5418	Advertising & related services	8	2 196	879	208	26	5.9	49.2
5419	Other professional, scientific, & technical services	10	1 408	296	67	33	44.2	–
54192	Photographic services	10	1 408	296	67	33	44.2	–
	AREA OUTSIDE COLORADO METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 844**	**535 072**	**196 358**	**42 029**	**6 511**	**42.0**	**10.4**
541	Professional, scientific, & technical services	1 844	535 072	196 358	42 029	6 511	42.0	10.4
5411	Legal services	473	121 033	44 951	9 482	1 465	38.8	7.8
54111	Offices of lawyers	420	D	D	D	g	D	D
541110	Offices of lawyers	420	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	420	D	D	D	g	D	D
54119	Other legal services	53	D	D	D	e	D	D
541191	Title abstract & settlement offices	51	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	399	74 680	30 345	6 787	1 346	56.6	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	399	74 680	30 345	6 787	1 346	56.6	10.2
541211	Offices of certified public accountants	208	49 897	20 872	4 400	723	55.0	4.3
541213	Tax return preparation services	44	D	D	D	c	D	D
541219	Other accounting services	141	D	D	D	e	D	D
5413	Architectural, engineering, & related services	419	146 162	62 281	12 838	1 664	41.8	7.6
54131	Architectural services	127	49 685	20 522	4 620	490	41.5	1.2
541310	Architectural services	127	49 685	20 522	4 620	490	41.5	1.2
54133	Engineering services	173	73 565	32 349	6 356	785	41.2	13.2
541330	Engineering services	173	73 565	32 349	6 356	785	41.2	13.2
54137	Surveying & mapping (except geophysical) services	81	13 695	6 209	1 203	280	44.0	4.1
541370	Surveying & mapping (except geophysical) services	81	13 695	6 209	1 203	280	44.0	4.1
5414	Specialized design services	75	D	D	D	c	D	D
54141	Interior design services	40	D	D	D	c	D	D
541410	Interior design services	40	D	D	D	c	D	D
54143	Graphic design services	32	D	D	D	b	D	D
541430	Graphic design services	32	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	29	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE COLORADO METROPOLITAN AREAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	120	49 868	17 061	3 471	556	25.6	21.2
54151	Computer systems design & related services	120	49 868	17 061	3 471	556	25.6	21.2
541511	Custom computer programming services	44	D	D	D	b	D	D
541512	Computer systems design services	52	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	41	D	D	D	e	D	D
541519	Other computer related services	22	4 672	1 526	314	37	75.2	9.8
5416	Management, scientific, & technical consulting services	193	53 198	20 286	4 167	582	48.8	9.9
54161	Management consulting services	126	D	D	D	e	D	D
541611	Administrative management & general management consulting service	60	D	D	D	c	D	D
541613	Marketing consulting services	34	D	D	D	b	D	D
54169	Other scientific & technical consulting services	52	17 169	6 266	1 223	145	48.6	2.7
541690	Other scientific & technical consulting services	52	17 169	6 266	1 223	145	48.6	2.7
5418	Advertising & related services	66	25 028	7 338	1 670	239	31.0	9.9
54182	Public relations agencies	9	D	D	D	b	D	D
541820	Public relations agencies	9	D	D	D	b	D	D
54189	Other services related to advertising	12	D	D	D	b	D	D
541890	Other services related to advertising	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	81	D	D	D	e	D	D
54192	Photographic services	68	D	D	D	e	D	D
541921	Photographic studios, portrait	47	D	D	D	e	D	D
541922	Commercial photography	21	6 475	1 554	238	72	48.0	12.0

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	COLORADO SPRINGS, CO MSA								
54	**Professional, scientific, & technical services**	**11**	**28 806**	**27 070**	**15 729**	**3 756**	**268**	**11.5**	**7.6**
541	Professional, scientific, & technical services	11	28 806	27 070	15 729	3 756	268	11.5	7.6
5417	Scientific research & development services	10	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	D	c	D	D
	DENVER–BOULDER–GREELEY, CO CMSA								
54	**Professional, scientific, & technical services**	**98**	**D**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	98	D	D	D	D	h	D	D
5411	Legal services	33	D	D	D	D	c	D	D
54111	Offices of lawyers	33	D	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	33	D	D	D	D	c	D	D
5417	Scientific research & development services	65	D	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	48	D	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	48	D	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	21	D	D	D	D	g	D	D
5417102	Research & development in the life sciences	27	D	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	17	18 216	17 636	7 935	1 812	189	33.6	.5
541720	R&D in the social sciences & humanities	17	18 216	17 636	7 935	1 812	189	33.6	.5

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	DENVER–BOULDER–GREELEY, CO CMSA—Con.								
	Boulder–Longmont, CO PMSA								
54	**Professional, scientific, & technical services**	**27**	**D**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	27	D	D	D	D	g	D	D
5411	Legal services	4	D	D	D	D	b	D	D
54111	Offices of lawyers	4	D	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	4	D	D	D	D	b	D	D
5417	Scientific research & development services	23	D	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	18	D	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	18	D	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	7	D	D	D	D	g	D	D
	Denver, CO PMSA								
54	**Professional, scientific, & technical services**	**70**	**249 900**	**240 853**	**62 349**	**14 618**	**1 269**	**4.7**	**2.7**
541	Professional, scientific, & technical services	70	249 900	240 853	62 349	14 618	1 269	4.7	2.7
5411	Legal services	28	11 258	10 753	6 485	1 440	162	14.4	35.0
54111	Offices of lawyers	28	11 258	10 753	6 485	1 440	162	14.4	35.0
541110	Offices of lawyers	28	11 258	10 753	6 485	1 440	162	14.4	35.0
5411102	Legal aid societies & similar legal services	28	11 258	10 753	6 485	1 440	162	14.4	35.0
5417	Scientific research & development services	42	238 642	230 100	55 864	13 178	1 107	4.3	1.1
54171	R&D in the physical, engineering, & life sciences	30	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	30	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	14	D	D	D	D	f	D	D
5417102	Research & development in the life sciences	16	D	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	12	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	12	D	D	D	D	c	D	D
	Greeley, CO PMSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	FORT COLLINS–LOVELAND, CO MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	GRAND JUNCTION, CO MSA								
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	PUEBLO, CO MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	D	e	D	D
5417	Scientific research & development services	1	D	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	D	e	D	D
	AREA OUTSIDE COLORADO METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	D	b	D	D
5417	Scientific research & development services	6	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADAMS COUNTY, CO							
54	**Professional, scientific, & technical services**	**386**	**205 634**	**86 440**	**19 808**	**2 568**	**23.3**	**18.0**
541	Professional, scientific, & technical services	386	205 634	86 440	19 808	2 568	23.3	18.0
5411	Legal services	56	12 490	4 617	1 050	154	29.6	14.3
54111	Offices of lawyers	47	D	D	D	c	D	D
541110	Offices of lawyers	47	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	47	D	D	D	c	D	D
54119	Other legal services	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	89	16 620	6 788	1 713	579	33.9	12.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	89	16 620	6 788	1 713	579	33.9	12.6
541211	Offices of certified public accountants	26	7 008	2 542	544	95	32.1	7.7
541213	Tax return preparation services	19	3 045	1 338	494	299	17.1	1.4
541219	Other accounting services	42	D	D	D	c	D	D
5413	Architectural, engineering, & related services	79	47 584	20 397	4 640	564	26.6	7.5
54133	Engineering services	49	32 215	14 206	3 042	366	32.5	4.4
541330	Engineering services	49	32 215	14 206	3 042	366	32.5	4.4
54137	Surveying & mapping (except geophysical) services	9	2 453	1 335	256	41	19.6	–
541370	Surveying & mapping (except geophysical) services	9	2 453	1 335	256	41	19.6	–
54138	Testing laboratories	11	10 991	4 357	1 229	129	7.1	19.3
541380	Testing laboratories	11	10 991	4 357	1 229	129	7.1	19.3
5414	Specialized design services	14	5 594	1 644	368	60	29.0	.6
5415	Computer systems design & related services	58	62 753	31 314	7 212	684	16.6	42.2
54151	Computer systems design & related services	58	62 753	31 314	7 212	684	16.6	42.2
541511	Custom computer programming services	26	D	D	D	e	D	D
541512	Computer systems design services	22	26 658	13 550	3 358	361	22.7	14.6
5415121	Computer systems integrators	8	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	14	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	50	24 610	9 799	2 184	244	50.2	11.0
54161	Management consulting services	39	20 203	7 551	1 663	185	51.2	11.1
541611	Administrative management & general management consulting service	22	14 988	5 752	1 253	121	47.0	7.3
5417	Scientific research & development services	4	D	D	D	b	D	D
5418	Advertising & related services	19	19 862	3 411	787	156	5.1	–
54186	Direct mail advertising	3	D	D	D	b	D	D
541860	Direct mail advertising	3	D	D	D	b	D	D
54189	Other services related to advertising	7	D	D	D	c	D	D
541890	Other services related to advertising	7	D	D	D	c	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	11	1 857	449	111	37	23.2	–
541921	Photographic studios, portrait	9	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	3	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	3	D	D	D	b	D	D
	ALAMOSA COUNTY, CO							
54	**Professional, scientific, & technical services**	**43**	**8 531**	**3 504**	**708**	**157**	**45.8**	**16.3**
541	Professional, scientific, & technical services	43	8 531	3 504	708	157	45.8	16.3
5411	Legal services	18	3 291	884	178	48	50.1	28.7
54111	Offices of lawyers	18	3 291	884	178	48	50.1	28.7
541110	Offices of lawyers	18	3 291	884	178	48	50.1	28.7
5411101	Offices of lawyers (except legal aid societies)	18	3 291	884	178	48	50.1	28.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 341	1 422	281	47	17.7	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 341	1 422	281	47	17.7	7.8
	ARAPAHOE COUNTY, CO							
54	**Professional, scientific, & technical services**	**2 105**	**2 225 009**	**905 625**	**210 413**	**19 081**	**14.3**	**12.1**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ARAPAHOE COUNTY, CO—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	2 105	2 225 009	905 625	210 413	19 081	14.3	12.1
5411	Legal services	356	155 897	69 513	13 622	1 510	23.8	6.7
54111	Offices of lawyers	337	136 834	61 748	11 845	1 291	26.8	6.9
541110	Offices of lawyers	337	136 834	61 748	11 845	1 291	26.8	6.9
5411101	Offices of lawyers (except legal aid societies)	337	136 834	61 748	11 845	1 291	26.8	6.9
54119	Other legal services	19	19 063	7 765	1 777	219	2.3	5.3
541191	Title abstract & settlement offices	15	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	348	264 201	90 402	21 974	1 898	14.3	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	348	264 201	90 402	21 974	1 898	14.3	4.2
541211	Offices of certified public accountants	224	69 162	33 489	7 020	783	41.8	11.5
541213	Tax return preparation services	16	4 300	1 627	506	232	10.1	34.6
541214	Payroll services	6	D	D	D	c	D	D
541219	Other accounting services	102	D	D	D	f	D	D
5413	Architectural, engineering, & related services	354	490 734	250 051	59 666	5 316	13.8	6.9
54131	Architectural services	62	50 073	19 357	4 331	489	16.8	36.5
541310	Architectural services	62	50 073	19 357	4 331	489	16.8	36.5
54133	Engineering services	232	412 773	218 165	52 445	4 477	13.4	3.1
541330	Engineering services	232	412 773	218 165	52 445	4 477	13.4	3.1
54135	Building inspection services	12	D	D	D	b	D	D
541350	Building inspection services	12	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	24	16 346	8 205	1 950	202	6.6	4.9
541370	Surveying & mapping (except geophysical) services	24	16 346	8 205	1 950	202	6.6	4.9
54138	Testing laboratories	10	D	D	D	b	D	D
541380	Testing laboratories	10	D	D	D	b	D	D
5414	Specialized design services	82	34 639	8 778	1 860	269	28.9	1.1
54141	Interior design services	30	16 714	3 096	593	92	31.0	.7
541410	Interior design services	30	16 714	3 096	593	92	31.0	.7
54143	Graphic design services	45	16 745	5 243	1 152	155	23.2	1.0
541430	Graphic design services	45	16 745	5 243	1 152	155	23.2	1.0
5414301	Graphic design services (except commercial art & medical artists)	42	D	D	D	c	D	D
5415	Computer systems design & related services	394	939 139	376 374	88 427	6 321	7.8	18.5
54151	Computer systems design & related services	394	939 139	376 374	88 427	6 321	7.8	18.5
541511	Custom computer programming services	179	399 143	192 163	42 778	3 042	8.0	30.6
541512	Computer systems design services	168	478 137	160 730	40 265	2 841	6.7	7.5
5415121	Computer systems integrators	67	281 035	68 766	17 020	1 382	5.4	1.9
5415122	Computer systems consultants (except systems integrators)	101	197 102	91 964	23 245	1 459	8.6	15.5
541519	Other computer related services	42	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	360	177 029	74 920	16 563	1 459	32.8	6.5
54161	Management consulting services	258	139 867	58 659	13 206	1 079	30.2	6.5
541611	Administrative management & general management consulting service	111	66 933	26 500	5 783	424	34.6	5.4
541612	Human resources & executive search consulting services	78	44 212	19 238	3 789	392	26.9	5.8
5416122	Executive placement services	41	24 613	12 594	2 348	237	27.9	4.9
5416123	Human resources & personnel management consulting	34	D	D	D	c	D	D
541613	Marketing consulting services	47	21 751	8 718	2 788	161	22.1	13.7
541618	Other management consulting services	14	6 245	3 768	734	85	34.1	.2
54162	Environmental consulting services	28	18 261	8 248	1 810	168	21.9	5.7
541620	Environmental consulting services	28	18 261	8 248	1 810	168	21.9	5.7
54169	Other scientific & technical consulting services	74	18 901	8 013	1 547	212	62.5	6.7
541690	Other scientific & technical consulting services	74	18 901	8 013	1 547	212	62.5	6.7
5417	Scientific research & development services	36	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	32	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	32	D	D	D	c	D	D
5418	Advertising & related services	106	119 863	18 537	4 565	1 677	19.0	8.1
54181	Advertising agencies	23	12 141	4 062	1 239	101	12.8	28.0
541810	Advertising agencies	23	12 141	4 062	1 239	101	12.8	28.0
54182	Public relations agencies	23	6 106	2 711	490	70	56.4	15.1
541820	Public relations agencies	23	6 106	2 711	490	70	56.4	15.1
54185	Display advertising	4	D	D	D	f	D	D
541850	Display advertising	4	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	f	D	D
54186	Direct mail advertising	11	14 261	2 153	484	60	49.7	1.0
541860	Direct mail advertising	11	14 261	2 153	484	60	49.7	1.0
54189	Other services related to advertising	32	D	D	D	f	D	D
541890	Other services related to advertising	32	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	10	19 648	2 132	527	68	25.7	–
5418903	Sign painting & lettering shop	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	69	D	D	D	e	D	D
54192	Photographic services	41	9 187	2 890	553	150	38.6	4.3
541921	Photographic studios, portrait	29	7 432	2 331	442	125	31.8	5.3
54199	All other professional, scientific, & technical services	8	3 138	878	154	30	27.8	26.6
541990	All other professional, scientific, & technical services	8	3 138	878	154	30	27.8	26.6
	ARCHULETA COUNTY, CO							
54	**Professional, scientific, & technical services**	**27**	**5 192**	**1 633**	**233**	**57**	**57.0**	**5.1**
541	Professional, scientific, & technical services	27	5 192	1 633	233	57	57.0	5.1
5413	Architectural, engineering, & related services	5	2 191	494	62	16	80.6	8.8

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BACA COUNTY, CO							
54	**Professional, scientific, & technical services**	**3**	**252**	**90**	**23**	**6**	**74.2**	**25.8**
	BENT COUNTY, CO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BOULDER COUNTY, CO							
54	**Professional, scientific, & technical services**	**1 612**	**3 081 947**	**760 159**	**213 229**	**15 458**	**11.0**	**4.4**
541	Professional, scientific, & technical services	1 612	3 081 947	760 159	213 229	15 458	11.0	4.4
5411	Legal services	244	119 481	43 834	9 253	1 036	36.9	3.3
54111	Offices of lawyers	233	111 654	40 649	8 695	964	38.7	3.1
541110	Offices of lawyers	233	111 654	40 649	8 695	964	38.7	3.1
5411101	Offices of lawyers (except legal aid societies)	233	111 654	40 649	8 695	964	38.7	3.1
54119	Other legal services	11	7 827	3 185	558	72	11.1	6.5
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
541199	All other legal services	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	170	67 293	29 557	6 521	1 166	69.3	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	170	67 293	29 557	6 521	1 166	69.3	9.7
541211	Offices of certified public accountants	96	28 239	11 861	2 535	359	40.2	21.1
541213	Tax return preparation services	13	D	D	D	c	D	D
541214	Payroll services	2	D	D	D	e	D	D
541219	Other accounting services	59	D	D	D	c	D	D
5413	Architectural, engineering, & related services	312	170 516	73 716	15 614	1 700	45.3	15.0
54131	Architectural services	85	38 741	14 696	2 900	378	36.7	1.9
541310	Architectural services	85	38 741	14 696	2 900	378	36.7	1.9
54133	Engineering services	185	102 444	44 767	9 330	859	59.2	9.6
541330	Engineering services	185	102 444	44 767	9 330	859	59.2	9.6
54135	Building inspection services	9	D	D	D	b	D	D
541350	Building inspection services	9	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	16	18 211	9 242	2 076	228	3.6	70.0
541370	Surveying & mapping (except geophysical) services	16	18 211	9 242	2 076	228	3.6	70.0
54138	Testing laboratories	10	D	D	D	c	D	D
541380	Testing laboratories	10	D	D	D	c	D	D
5414	Specialized design services	80	29 853	8 735	1 624	251	68.6	6.5
54141	Interior design services	20	7 336	874	179	68	66.8	5.3
541410	Interior design services	20	7 336	874	179	68	66.8	5.3
54143	Graphic design services	55	D	D	D	c	D	D
541430	Graphic design services	55	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	50	19 373	6 715	1 371	166	74.1	2.8
5415	Computer systems design & related services	337	2 316 305	428 797	141 055	7 517	2.9	1.4
54151	Computer systems design & related services	337	2 316 305	428 797	141 055	7 517	2.9	1.4
541511	Custom computer programming services	164	D	D	D	f	D	D
541512	Computer systems design services	128	D	D	D	f	D	D
5415121	Computer systems integrators	44	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	84	D	D	D	c	D	D
541513	Computer facilities management services	4	D	D	D	i	D	D
541519	Other computer related services	41	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	263	142 386	59 931	12 519	1 180	34.9	3.4
54161	Management consulting services	157	71 323	27 413	5 417	546	42.1	3.2
541611	Administrative management & general management consulting service	70	D	D	D	c	D	D
541612	Human resources & executive search consulting services	30	D	D	D	b	D	D
5416122	Executive placement services	18	D	D	D	b	D	D
541613	Marketing consulting services	39	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	11	D	D	D	b	D	D
541618	Other management consulting services	7	5 385	653	133	37	6.1	1.2
54162	Environmental consulting services	44	D	D	D	e	D	D
541620	Environmental consulting services	44	D	D	D	e	D	D
54169	Other scientific & technical consulting services	62	D	D	D	e	D	D
541690	Other scientific & technical consulting services	62	D	D	D	e	D	D
5417	Scientific research & development services	67	167 665	93 055	22 070	1 644	9.1	33.1
54171	R&D in the physical, engineering, & life sciences	62	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	62	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	45	D	D	D	f	D	D
5417102	Research & development in the life sciences	17	D	D	D	g	D	D
5418	Advertising & related services	71	27 913	8 533	1 608	306	39.3	2.0
54181	Advertising agencies	28	10 705	3 931	770	96	54.3	3.1
541810	Advertising agencies	28	10 705	3 931	770	96	54.3	3.1
54182	Public relations agencies	16	D	D	D	b	D	D
541820	Public relations agencies	16	D	D	D	b	D	D
54189	Other services related to advertising	13	D	D	D	c	D	D
541890	Other services related to advertising	13	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	68	40 535	14 001	2 965	658	20.1	5.2
54191	Marketing research & public opinion polling	15	12 218	4 246	924	333	24.4	13.2
541910	Marketing research & public opinion polling	15	12 218	4 246	924	333	24.4	13.2
54192	Photographic services	42	D	D	D	b	D	D
541921	Photographic studios, portrait	29	D	D	D	b	D	D
54193	Translation & interpretation services	4	D	D	D	c	D	D
541930	Translation & interpretation services	4	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHAFFEE COUNTY, CO							
54	**Professional, scientific, & technical services**	**42**	**7 687**	**2 739**	**667**	**178**	**66.8**	**6.2**
541	Professional, scientific, & technical services	42	7 687	2 739	667	178	66.8	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 458	498	89	23	89.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 458	498	89	23	89.4	–
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	CHEYENNE COUNTY, CO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	CLEAR CREEK COUNTY, CO							
54	**Professional, scientific, & technical services**	**31**	**5 149**	**1 874**	**360**	**47**	**54.0**	**12.0**
541	Professional, scientific, & technical services	31	5 149	1 874	360	47	54.0	12.0
	CONEJOS COUNTY, CO							
54	**Professional, scientific, & technical services**	**3**	**230**	**55**	**15**	**8**	**D**	**–**
	COSTILLA COUNTY, CO							
54	**Professional, scientific, & technical services**	**3**	**262**	**82**	**8**	**4**	**100.0**	**–**
	CUSTER COUNTY, CO							
54	**Professional, scientific, & technical services**	**9**	**2 797**	**668**	**113**	**59**	**81.8**	**2.1**
541	Professional, scientific, & technical services	9	2 797	668	113	59	81.8	2.1
	DELTA COUNTY, CO							
54	**Professional, scientific, & technical services**	**43**	**5 591**	**2 061**	**497**	**126**	**70.2**	**8.0**
541	Professional, scientific, & technical services	43	5 591	2 061	497	126	70.2	8.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 477	472	126	32	82.6	17.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 477	472	126	32	82.6	17.4
5413	Architectural, engineering, & related services	11	1 470	777	182	33	40.0	8.4
	DENVER COUNTY, CO							
54	**Professional, scientific, & technical services**	**3 147**	**3 640 320**	**1 455 015**	**325 447**	**29 056**	**15.1**	**6.6**
541	Professional, scientific, & technical services	3 147	3 640 320	1 455 015	325 447	29 056	15.1	6.6
5411	Legal services	1 132	999 644	465 805	95 052	7 937	17.4	3.8
54111	Offices of lawyers	1 107	979 543	456 016	92 699	7 646	17.6	3.9
541110	Offices of lawyers	1 107	979 543	456 016	92 699	7 646	17.6	3.9
5411101	Offices of lawyers (except legal aid societies)	1 107	979 543	456 016	92 699	7 646	17.6	3.9
54119	Other legal services	25	20 101	9 789	2 353	291	6.3	.8
541191	Title abstract & settlement offices	15	D	D	D	e	D	D
541199	All other legal services	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	379	311 065	138 994	30 261	3 539	12.1	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	379	311 065	138 994	30 261	3 539	12.1	5.3
541211	Offices of certified public accountants	240	269 966	114 408	24 577	2 474	9.2	2.8
541213	Tax return preparation services	20	3 412	1 312	457	299	20.2	.8
541219	Other accounting services	102	D	D	D	e	D	D
5413	Architectural, engineering, & related services	457	604 522	247 875	53 537	5 200	19.1	10.1
54131	Architectural services	166	171 203	64 902	13 260	1 475	20.9	4.1
541310	Architectural services	166	171 203	64 902	13 260	1 475	20.9	4.1
54133	Engineering services	227	389 585	165 751	36 092	3 270	19.2	7.7
541330	Engineering services	227	389 585	165 751	36 092	3 270	19.2	7.7
54135	Building inspection services	10	1 934	397	77	17	59.4	1.3
541350	Building inspection services	10	1 934	397	77	17	59.4	1.3
54136	Geophysical surveying & mapping services	15	25 394	8 881	2 191	171	7.5	90.3
541360	Geophysical surveying & mapping services	15	25 394	8 881	2 191	171	7.5	90.3
54137	Surveying & mapping (except geophysical) services	15	5 793	2 845	626	100	12.8	5.3
541370	Surveying & mapping (except geophysical) services	15	5 793	2 845	626	100	12.8	5.3
54138	Testing laboratories	16	9 336	4 424	1 152	141	7.8	9.0
541380	Testing laboratories	16	9 336	4 424	1 152	141	7.8	9.0
5414	Specialized design services	181	79 204	20 083	4 488	613	35.6	4.5
54141	Interior design services	67	34 490	7 343	1 679	239	35.5	2.3
541410	Interior design services	67	34 490	7 343	1 679	239	35.5	2.3
54143	Graphic design services	108	41 606	11 885	2 588	341	37.3	6.6
541430	Graphic design services	108	41 606	11 885	2 588	341	37.3	6.6
5414301	Graphic design services (except commercial art & medical artists)	95	35 412	10 038	2 059	269	40.7	6.2
5414302	Commercial art	13	6 194	1 847	529	72	18.0	9.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DENVER COUNTY, CO—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	260	1 086 615	343 910	87 435	6 241	6.6	6.1
54151	Computer systems design & related services	260	1 086 615	343 910	87 435	6 241	6.6	6.1
541511	Custom computer programming services	109	634 947	213 285	52 510	3 646	7.4	3.9
541512	Computer systems design services	115	D	D	D	g	D	D
5415121	Computer systems integrators	45	134 476	38 221	9 397	919	7.5	28.4
5415122	Computer systems consultants (except systems integrators)	70	D	D	D	f	D	D
541513	Computer facilities management services	7	D	D	D	f	D	D
541519	Other computer related services	29	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	397	332 088	163 136	37 248	3 236	19.4	9.4
54161	Management consulting services	301	272 544	138 148	30 464	2 619	18.4	9.2
541611	Administrative management & general management consulting service	148	150 543	82 318	18 660	1 507	15.5	8.3
541612	Human resources & executive search consulting services	75	61 155	30 137	6 661	600	23.5	17.3
5416121	Actuarial consulting	4	D	D	D	b	D	D
5416122	Executive placement services	34	23 374	11 715	1 838	188	40.7	15.4
5416123	Human resources & personnel management consulting	37	D	D	D	e	D	D
541613	Marketing consulting services	62	44 577	17 772	3 208	333	25.6	4.8
541614	Process, physical distribution, & logistics consulting services	9	10 944	4 720	1 129	97	2.5	.2
541618	Other management consulting services	7	5 325	3 201	806	82	16.3	.7
54162	Environmental consulting services	29	31 162	12 810	4 290	357	15.5	1.2
541620	Environmental consulting services	29	31 162	12 810	4 290	357	15.5	1.2
54169	Other scientific & technical consulting services	67	28 382	12 178	2 494	260	32.8	19.4
541690	Other scientific & technical consulting services	67	28 382	12 178	2 494	260	32.8	19.4
5417	Scientific research & development services	33	24 004	9 208	3 040	238	9.7	45.3
54171	R&D in the physical, engineering, & life sciences	27	21 709	8 351	2 735	194	9.4	47.1
541710	R&D in the physical, engineering, & life sciences	27	21 709	8 351	2 735	194	9.4	47.1
5417101	R&D in the physical & engineering sciences	19	18 365	6 750	2 356	155	3.5	49.1
5418	Advertising & related services	206	144 058	51 070	11 000	1 380	28.2	5.7
54181	Advertising agencies	72	47 689	23 515	4 909	535	21.5	10.6
541810	Advertising agencies	72	47 689	23 515	4 909	535	21.5	10.6
54182	Public relations agencies	58	34 439	13 431	2 648	286	52.0	4.0
541820	Public relations agencies	58	34 439	13 431	2 648	286	52.0	4.0
54185	Display advertising	7	D	D	D	b	D	D
541850	Display advertising	7	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54189	Other services related to advertising	40	D	D	D	c	D	D
541890	Other services related to advertising	40	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	23	27 143	4 475	1 041	161	11.3	–
5418903	Sign painting & lettering shop	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	102	59 120	14 934	3 386	672	27.1	8.9
54191	Marketing research & public opinion polling	19	21 210	6 439	1 551	347	39.5	18.3
541910	Marketing research & public opinion polling	19	21 210	6 439	1 551	347	39.5	18.3
54192	Photographic services	58	17 345	4 547	958	207	38.2	7.9
541921	Photographic studios, portrait	32	6 824	1 888	330	86	42.7	6.0
541922	Commercial photography	26	10 521	2 659	628	121	35.3	9.0
54193	Translation & interpretation services	6	2 674	751	186	27	11.1	–
541930	Translation & interpretation services	6	2 674	751	186	27	11.1	–
54199	All other professional, scientific, & technical services	19	17 891	3 197	691	91	3.9	.1
541990	All other professional, scientific, & technical services	19	17 891	3 197	691	91	3.9	.1
	DOLORES COUNTY, CO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	DOUGLAS COUNTY, CO							
54	**Professional, scientific, & technical services**	**459**	**166 741**	**43 012**	**9 442**	**1 143**	**35.3**	**3.9**
541	Professional, scientific, & technical services	459	166 741	43 012	9 442	1 143	35.3	3.9
5411	Legal services	47	8 492	3 721	702	93	46.5	8.6
54111	Offices of lawyers	42	D	D	D	b	D	D
541110	Offices of lawyers	42	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	55	8 880	3 920	886	229	80.0	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	55	8 880	3 920	886	229	80.0	3.5
541211	Offices of certified public accountants	30	3 632	1 335	330	72	92.5	2.8
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	85	24 300	8 661	1 703	200	63.1	5.2
54133	Engineering services	59	17 007	5 674	1 133	113	74.8	6.1
541330	Engineering services	59	17 007	5 674	1 133	113	74.8	6.1
54137	Surveying & mapping (except geophysical) services	5	3 514	1 769	371	58	5.6	–
541370	Surveying & mapping (except geophysical) services	5	3 514	1 769	371	58	5.6	–
5414	Specialized design services	10	2 134	772	142	26	40.5	–
5415	Computer systems design & related services	128	101 217	18 437	4 533	340	14.7	2.3
54151	Computer systems design & related services	128	101 217	18 437	4 533	340	14.7	2.3
541511	Custom computer programming services	51	D	D	D	c	D	D
541512	Computer systems design services	57	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	46	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DOUGLAS COUNTY, CO—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	100	16 959	6 118	1 149	153	84.1	4.2
54161	Management consulting services	84	12 119	4 466	912	117	77.9	5.7
541612	Human resources & executive search consulting services	21	4 756	1 488	292	33	100.0	–
54162	Environmental consulting services	6	3 770	1 451	211	25	100.0	–
541620	Environmental consulting services	6	3 770	1 451	211	25	100.0	–
5418	Advertising & related services	19	2 856	709	171	26	35.6	39.4
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
	EAGLE COUNTY, CO							
54	**Professional, scientific, & technical services**	**191**	**87 290**	**34 186**	**7 164**	**755**	**24.2**	**5.2**
541	Professional, scientific, & technical services	191	87 290	34 186	7 164	755	24.2	5.2
5411	Legal services	37	10 085	4 204	1 045	90	44.2	10.6
54111	Offices of lawyers	33	7 882	3 374	860	68	56.6	10.4
541110	Offices of lawyers	33	7 882	3 374	860	68	56.6	10.4
5411101	Offices of lawyers (except legal aid societies)	33	7 882	3 374	860	68	56.6	10.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	5 647	2 487	549	104	65.8	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	5 647	2 487	549	104	65.8	4.8
541211	Offices of certified public accountants	15	3 681	1 717	359	55	47.5	7.4
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	53	31 310	15 543	2 891	320	21.2	.3
54131	Architectural services	30	17 673	7 360	1 515	156	22.3	.4
541310	Architectural services	30	17 673	7 360	1 515	156	22.3	.4
54133	Engineering services	18	12 039	7 294	1 198	142	19.5	–
541330	Engineering services	18	12 039	7 294	1 198	142	19.5	–
5414	Specialized design services	18	16 147	3 306	849	73	17.0	1.3
54141	Interior design services	12	13 159	2 840	751	60	9.7	–
541410	Interior design services	12	13 159	2 840	751	60	9.7	–
54143	Graphic design services	6	2 988	466	98	13	48.9	7.0
541430	Graphic design services	6	2 988	466	98	13	48.9	7.0
5415	Computer systems design & related services	10	4 397	1 329	244	34	27.7	4.5
54151	Computer systems design & related services	10	4 397	1 329	244	34	27.7	4.5
5416	Management, scientific, & technical consulting services	20	14 490	5 868	1 239	107	9.3	13.4
54161	Management consulting services	15	D	D	D	b	D	D
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	7	3 296	1 035	240	16	11.5	–
5419	Other professional, scientific, & technical services	10	1 918	414	107	11	35.5	39.0
	ELBERT COUNTY, CO							
54	**Professional, scientific, & technical services**	**36**	**4 131**	**1 682**	**319**	**46**	**59.3**	**7.6**
541	Professional, scientific, & technical services	36	4 131	1 682	319	46	59.3	7.6
	EL PASO COUNTY, CO							
54	**Professional, scientific, & technical services**	**1 384**	**1 199 172**	**467 064**	**107 066**	**10 515**	**18.1**	**6.8**
541	Professional, scientific, & technical services	1 384	1 199 172	467 064	107 066	10 515	18.1	6.8
5411	Legal services	362	119 185	41 288	8 759	1 180	37.3	6.2
54111	Offices of lawyers	355	D	D	D	g	D	D
541110	Offices of lawyers	355	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	355	D	D	D	g	D	D
54119	Other legal services	7	D	D	D	c	D	D
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	187	51 036	24 540	5 408	1 136	39.4	11.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	187	51 036	24 540	5 408	1 136	39.4	11.6
541211	Offices of certified public accountants	100	35 203	17 273	3 501	451	35.9	2.8
541213	Tax return preparation services	18	3 885	1 465	567	355	36.5	.3
541219	Other accounting services	62	D	D	D	c	D	D
5413	Architectural, engineering, & related services	238	319 756	118 214	25 951	2 518	20.7	3.5
54131	Architectural services	51	41 785	12 805	2 254	255	40.6	6.5
541310	Architectural services	51	41 785	12 805	2 254	255	40.6	6.5
54133	Engineering services	142	235 535	90 282	19 868	1 917	19.0	3.4
541330	Engineering services	142	235 535	90 282	19 868	1 917	19.0	3.4
54137	Surveying & mapping (except geophysical) services	23	36 837	12 776	3 282	215	4.7	.2
541370	Surveying & mapping (except geophysical) services	23	36 837	12 776	3 282	215	4.7	.2
5414	Specialized design services	48	13 724	3 716	732	178	38.9	19.9
54141	Interior design services	19	7 584	1 746	247	75	34.8	31.7
541410	Interior design services	19	7 584	1 746	247	75	34.8	31.7
54143	Graphic design services	23	4 972	1 615	355	69	41.0	–
541430	Graphic design services	23	4 972	1 615	355	69	41.0	–
5414301	Graphic design services (except commercial art & medical artists)	18	4 509	1 412	321	61	39.9	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EL PASO COUNTY, CO—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	242	394 157	159 914	37 728	2 971	10.4	6.8
54151	Computer systems design & related services	242	394 157	159 914	37 728	2 971	10.4	6.8
541511	Custom computer programming services	101	D	D	D	g	D	D
541512	Computer systems design services	112	228 405	85 692	21 035	1 571	13.2	2.2
5415121	Computer systems integrators	53	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	59	D	D	D	c	D	D
541519	Other computer related services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	171	86 182	35 379	8 078	676	29.6	6.9
54161	Management consulting services	130	65 919	27 776	5 767	519	32.9	7.4
541611	Administrative management & general management consulting service	56	25 275	12 617	2 649	212	18.5	13.4
541612	Human resources & executive search consulting services	31	18 260	9 295	1 777	142	47.5	6.0
5416122	Executive placement services	16	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	14	7 113	2 981	684	63	45.6	.2
541613	Marketing consulting services	28	16 769	3 888	936	104	42.0	.8
54169	Other scientific & technical consulting services	32	17 901	6 756	2 123	139	12.6	5.8
541690	Other scientific & technical consulting services	32	17 901	6 756	2 123	139	12.6	5.8
5417	Scientific research & development services	33	165 998	70 922	17 672	1 381	4.4	9.5
54171	R&D in the physical, engineering, & life sciences	30	165 686	70 869	17 657	1 378	4.3	9.5
541710	R&D in the physical, engineering, & life sciences	30	165 686	70 869	17 657	1 378	4.3	9.5
5417101	R&D in the physical & engineering sciences	26	164 148	70 195	17 502	1 355	3.4	9.6
5418	Advertising & related services	59	39 826	10 529	2 220	339	10.0	11.6
54181	Advertising agencies	20	13 356	6 454	1 301	179	11.1	24.4
541810	Advertising agencies	20	13 356	6 454	1 301	179	11.1	24.4
54182	Public relations agencies	6	D	D	D	b	D	D
541820	Public relations agencies	6	D	D	D	b	D	D
54189	Other services related to advertising	18	D	D	D	b	D	D
541890	Other services related to advertising	18	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	44	9 308	2 562	518	136	30.1	6.5
54192	Photographic services	31	4 537	955	215	91	42.9	9.7
541921	Photographic studios, portrait	25	4 094	867	195	85	40.1	8.1
	FREMONT COUNTY, CO							
54	**Professional, scientific, & technical services**	**37**	**6 649**	**2 292**	**535**	**118**	**52.1**	**4.8**
541	Professional, scientific, & technical services	37	6 649	2 292	535	118	52.1	4.8
5411	Legal services	12	3 688	1 351	290	54	27.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 400	385	118	34	98.3	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 400	385	118	34	98.3	1.7
	GARFIELD COUNTY, CO							
54	**Professional, scientific, & technical services**	**144**	**45 532**	**17 142**	**3 007**	**508**	**33.9**	**7.6**
541	Professional, scientific, & technical services	144	45 532	17 142	3 007	508	33.9	7.6
5411	Legal services	37	10 726	4 098	703	124	25.2	17.7
54111	Offices of lawyers	37	10 726	4 098	703	124	25.2	17.7
541110	Offices of lawyers	37	10 726	4 098	703	124	25.2	17.7
5411101	Offices of lawyers (except legal aid societies)	37	10 726	4 098	703	124	25.2	17.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	7 314	3 119	660	129	45.0	16.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	7 314	3 119	660	129	45.0	16.1
541211	Offices of certified public accountants	16	5 227	2 180	463	60	36.3	9.2
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	49	17 304	7 990	1 296	182	40.4	2.1
54133	Engineering services	27	13 936	6 912	1 103	144	33.4	1.8
541330	Engineering services	27	13 936	6 912	1 103	144	33.4	1.8
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
	GILPIN COUNTY, CO							
54	**Professional, scientific, & technical services**	**8**	**2 451**	**1 032**	**731**	**111**	**17.5**	**9.7**
541	Professional, scientific, & technical services	8	2 451	1 032	731	111	17.5	9.7
	GRAND COUNTY, CO							
54	**Professional, scientific, & technical services**	**42**	**6 898**	**2 437**	**419**	**99**	**46.1**	**17.9**
541	Professional, scientific, & technical services	42	6 898	2 437	419	99	46.1	17.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 260	529	97	23	89.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 260	529	97	23	89.8	–
5413	Architectural, engineering, & related services	8	2 409	585	121	23	16.6	44.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GUNNISON COUNTY, CO							
54	**Professional, scientific, & technical services**	**45**	**10 409**	**3 607**	**843**	**144**	**68.0**	**1.8**
541	Professional, scientific, & technical services	45	10 409	3 607	843	144	68.0	1.8
5411	Legal services	12	2 999	1 271	278	40	68.2	–
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 253	480	131	30	86.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 253	480	131	30	86.0	–
5416	Management, scientific, & technical consulting services	8	4 052	1 033	253	33	64.8	–
54161	Management consulting services	8	4 052	1 033	253	33	64.8	–
	HINSDALE COUNTY, CO							
54	**Professional, scientific, & technical services**	**4**	**578**	**134**	**32**	**4**	**100.0**	**–**
	HUERFANO COUNTY, CO							
54	**Professional, scientific, & technical services**	**13**	**1 316**	**387**	**87**	**23**	**62.9**	**4.3**
541	Professional, scientific, & technical services	13	1 316	387	87	23	62.9	4.3
	JACKSON COUNTY, CO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	JEFFERSON COUNTY, CO							
54	**Professional, scientific, & technical services**	**1 979**	**1 284 320**	**490 746**	**110 544**	**11 633**	**28.4**	**7.4**
541	Professional, scientific, & technical services	1 979	1 284 320	490 746	110 544	11 633	28.4	7.4
5411	Legal services	246	71 338	27 835	6 131	788	35.2	4.5
54111	Offices of lawyers	225	59 279	23 489	5 129	657	42.2	4.7
541110	Offices of lawyers	225	59 279	23 489	5 129	657	42.2	4.7
5411101	Offices of lawyers (except legal aid societies)	225	59 279	23 489	5 129	657	42.2	4.7
54119	Other legal services	21	12 059	4 346	1 002	131	.9	4.0
541191	Title abstract & settlement offices	18	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	289	70 694	28 959	7 442	1 285	34.2	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	289	70 694	28 959	7 442	1 285	34.2	4.3
541211	Offices of certified public accountants	132	25 017	11 284	2 488	373	58.1	3.4
541213	Tax return preparation services	28	5 196	2 455	842	411	41.9	.7
541219	Other accounting services	124	D	D	D	e	D	D
5413	Architectural, engineering, & related services	469	588 261	210 433	46 309	4 568	30.6	7.3
54131	Architectural services	40	9 201	3 654	751	100	66.8	5.7
541310	Architectural services	40	9 201	3 654	751	100	66.8	5.7
54133	Engineering services	339	517 230	176 331	38 699	3 629	31.2	6.0
541330	Engineering services	339	517 230	176 331	38 699	3 629	31.2	6.0
54134	Drafting services	15	4 250	2 199	469	73	20.6	–
541340	Drafting services	15	4 250	2 199	469	73	20.6	–
54135	Building inspection services	11	2 090	754	186	24	58.1	.5
541350	Building inspection services	11	2 090	754	186	24	58.1	.5
54137	Surveying & mapping (except geophysical) services	28	7 488	3 916	815	132	28.0	13.0
541370	Surveying & mapping (except geophysical) services	28	7 488	3 916	815	132	28.0	13.0
54138	Testing laboratories	24	41 984	21 489	4 863	554	18.1	23.2
541380	Testing laboratories	24	41 984	21 489	4 863	554	18.1	23.2
5414	Specialized design services	67	14 752	3 141	695	127	60.3	5.2
54141	Interior design services	24	6 072	1 132	248	41	55.2	9.4
541410	Interior design services	24	6 072	1 132	248	41	55.2	9.4
54143	Graphic design services	36	7 059	1 586	338	70	74.1	2.8
541430	Graphic design services	36	7 059	1 586	338	70	74.1	2.8
5414301	Graphic design services (except commercial art & medical artists)	28	D	D	D	b	D	D
5415	Computer systems design & related services	342	207 780	102 196	23 755	1 959	20.0	10.1
54151	Computer systems design & related services	342	207 780	102 196	23 755	1 959	20.0	10.1
541511	Custom computer programming services	148	D	D	D	f	D	D
541512	Computer systems design services	141	85 630	34 159	7 767	702	29.7	10.8
5415121	Computer systems integrators	47	46 180	18 182	4 111	394	26.9	13.3
5415122	Computer systems consultants (except systems integrators)	94	39 450	15 977	3 656	308	33.0	7.9
541519	Other computer related services	44	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	376	217 699	76 736	16 567	1 586	29.3	8.3
54161	Management consulting services	224	75 746	29 476	6 022	735	43.3	13.6
541611	Administrative management & general management consulting service	116	33 097	13 754	2 680	273	54.0	14.6
541612	Human resources & executive search consulting services	43	16 398	6 428	1 295	201	33.3	7.8
5416122	Executive placement services	23	5 847	2 223	413	41	56.2	1.9
5416123	Human resources & personnel management consulting	20	10 551	4 205	882	160	20.6	11.0
541613	Marketing consulting services	41	14 352	4 527	828	131	47.1	21.2
541618	Other management consulting services	12	8 327	3 589	903	105	9.1	1.5
54162	Environmental consulting services	74	120 396	38 367	8 782	657	18.3	5.3
541620	Environmental consulting services	74	120 396	38 367	8 782	657	18.3	5.3
54169	Other scientific & technical consulting services	78	21 557	8 893	1 763	194	41.3	5.8
541690	Other scientific & technical consulting services	78	21 557	8 893	1 763	194	41.3	5.8

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JEFFERSON COUNTY, CO—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	39	59 009	24 206	5 669	550	11.4	3.4
54171	R&D in the physical, engineering, & life sciences	36	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	36	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	25	51 377	21 624	5 000	450	6.8	1.7
5418	Advertising & related services	86	38 430	12 740	2 927	396	24.7	4.2
54181	Advertising agencies	24	10 958	3 350	860	55	19.3	1.0
541810	Advertising agencies	24	10 958	3 350	860	55	19.3	1.0
54189	Other services related to advertising	21	D	D	D	c	D	D
541890	Other services related to advertising	21	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	65	16 357	4 500	1 049	374	31.6	14.5
54192	Photographic services	46	8 609	2 196	490	220	48.1	1.7
541921	Photographic studios, portrait	39	7 789	2 006	455	214	43.2	1.9
	KIOWA COUNTY, CO							
54	**Professional, scientific, & technical services**	**3**	**346**	**51**	**14**	**4**	**D**	**–**
	KIT CARSON COUNTY, CO							
54	**Professional, scientific, & technical services**	**15**	**2 310**	**913**	**233**	**42**	**57.0**	**2.6**
541	Professional, scientific, & technical services	15	2 310	913	233	42	57.0	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	923	383	102	18	31.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	923	383	102	18	31.4	–
	LAKE COUNTY, CO							
54	**Professional, scientific, & technical services**	**13**	**1 774**	**863**	**109**	**22**	**57.8**	**6.5**
541	Professional, scientific, & technical services	13	1 774	863	109	22	57.8	6.5
	LA PLATA COUNTY, CO							
54	**Professional, scientific, & technical services**	**171**	**57 864**	**22 064**	**4 250**	**639**	**44.2**	**20.4**
541	Professional, scientific, & technical services	171	57 864	22 064	4 250	639	44.2	20.4
5411	Legal services	35	14 770	6 724	1 274	179	21.9	2.8
54111	Offices of lawyers	33	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	8 704	4 126	854	151	51.1	14.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	8 704	4 126	854	151	51.1	14.3
541211	Offices of certified public accountants	20	5 604	2 583	606	110	65.0	3.0
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	46	14 097	5 485	1 129	152	69.9	.9
54133	Engineering services	24	10 808	4 136	882	114	70.9	–
541330	Engineering services	24	10 808	4 136	882	114	70.9	–
5414	Specialized design services	4	1 545	126	18	6	100.0	–
5415	Computer systems design & related services	8	9 914	3 115	497	46	8.5	77.8
54151	Computer systems design & related services	8	9 914	3 115	497	46	8.5	77.8
541512	Computer systems design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	19	4 270	1 368	256	43	77.9	16.7
5418	Advertising & related services	9	1 919	488	81	30	5.9	67.5
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LARIMER COUNTY, CO							
54	**Professional, scientific, & technical services**	**711**	**336 279**	**134 245**	**28 601**	**3 815**	**36.3**	**6.7**
541	Professional, scientific, & technical services	711	336 279	134 245	28 601	3 815	36.3	6.7
5411	Legal services	115	34 523	14 757	2 900	453	28.7	5.2
54111	Offices of lawyers	108	D	D	D	e	D	D
541110	Offices of lawyers	108	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	108	D	D	D	e	D	D
54119	Other legal services	7	D	D	D	b	D	D
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	125	21 294	9 380	2 265	373	56.8	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	125	21 294	9 380	2 265	373	56.8	3.1
541211	Offices of certified public accountants	78	16 028	7 061	1 701	252	59.2	1.8
541213	Tax return preparation services	12	1 191	257	67	28	54.4	18.6
541219	Other accounting services	31	3 683	1 838	451	81	42.3	4.0
5413	Architectural, engineering, & related services	150	136 575	60 925	13 108	1 415	32.4	3.6
54131	Architectural services	29	10 518	4 065	796	103	52.8	.6
541310	Architectural services	29	10 518	4 065	796	103	52.8	.6
54133	Engineering services	102	104 319	48 352	10 362	1 080	33.8	4.5
541330	Engineering services	102	104 319	48 352	10 362	1 080	33.8	4.5
54137	Surveying & mapping (except geophysical) services	7	2 062	1 002	210	38	17.2	–
541370	Surveying & mapping (except geophysical) services	7	2 062	1 002	210	38	17.2	–
54138	Testing laboratories	8	19 086	7 118	1 678	186	15.5	–
541380	Testing laboratories	8	19 086	7 118	1 678	186	15.5	–
5414	Specialized design services	29	15 257	3 022	642	119	38.6	2.1
54143	Graphic design services	17	10 796	1 983	433	63	36.1	.3
541430	Graphic design services	17	10 796	1 983	433	63	36.1	.3
5414301	Graphic design services (except commercial art & medical artists)	12	8 297	1 721	383	54	25.8	.4
5414302	Commercial art	4	D	D	D	a	D	D
5415	Computer systems design & related services	100	49 375	21 280	4 703	502	25.9	17.5
54151	Computer systems design & related services	100	49 375	21 280	4 703	502	25.9	17.5
541511	Custom computer programming services	46	D	D	D	c	D	D
541512	Computer systems design services	43	25 963	9 787	1 932	240	31.6	15.7
5415122	Computer systems consultants (except systems integrators)	31	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	105	37 777	13 139	2 609	407	43.9	5.3
54161	Management consulting services	62	14 383	5 708	1 098	225	54.0	12.6
54162	Environmental consulting services	23	18 448	5 462	1 241	133	37.3	–
541620	Environmental consulting services	23	18 448	5 462	1 241	133	37.3	–
54169	Other scientific & technical consulting services	20	4 946	1 969	270	49	39.5	3.6
541690	Other scientific & technical consulting services	20	4 946	1 969	270	49	39.5	3.6
5417	Scientific research & development services	23	10 139	3 884	886	137	71.2	3.2
5418	Advertising & related services	39	24 982	5 992	1 167	198	33.7	13.8
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	25	6 357	1 866	321	211	79.0	6.8
54192	Photographic services	22	D	D	D	b	D	D
541921	Photographic studios, portrait	19	D	D	D	b	D	D
	LAS ANIMAS COUNTY, CO							
54	**Professional, scientific, & technical services**	**19**	**3 388**	**1 648**	**375**	**83**	**40.9**	**2.9**
541	Professional, scientific, & technical services	19	3 388	1 648	375	83	40.9	2.9
	LINCOLN COUNTY, CO							
54	**Professional, scientific, & technical services**	**5**	**500**	**231**	**57**	**16**	**100.0**	**–**
	LOGAN COUNTY, CO							
54	**Professional, scientific, & technical services**	**33**	**17 129**	**6 845**	**1 659**	**376**	**30.2**	**3.3**
541	Professional, scientific, & technical services	33	17 129	6 845	1 659	376	30.2	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 359	1 244	309	49	73.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 359	1 244	309	49	73.8	–
541219	Other accounting services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	e	D	D
54151	Computer systems design & related services	1	D	D	D	e	D	D
541512	Computer systems design services	1	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	1	D	D	D	e	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MESA COUNTY, CO							
54	**Professional, scientific, & technical services**	**275**	**91 289**	**39 244**	**8 240**	**1 283**	**38.6**	**13.3**
541	Professional, scientific, & technical services	275	91 289	39 244	8 240	1 283	38.6	13.3
5411	Legal services	68	24 463	12 667	2 563	323	33.4	8.9
54111	Offices of lawyers	65	22 103	11 327	2 299	284	35.1	4.5
541110	Offices of lawyers	65	22 103	11 327	2 299	284	35.1	4.5
5411101	Offices of lawyers (except legal aid societies)	65	22 103	11 327	2 299	284	35.1	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	12 578	5 693	1 334	297	48.8	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	12 578	5 693	1 334	297	48.8	9.0
541211	Offices of certified public accountants	35	8 858	4 119	930	146	48.0	4.9
541213	Tax return preparation services	5	1 162	519	183	89	11.7	1.5
541219	Other accounting services	18	2 558	1 055	221	62	68.3	26.6
5413	Architectural, engineering, & related services	71	26 400	11 341	2 322	348	51.3	1.4
54133	Engineering services	45	19 954	8 810	1 823	265	56.0	.6
541330	Engineering services	45	19 954	8 810	1 823	265	56.0	.6
5414	Specialized design services	10	3 764	886	139	30	40.4	2.3
54141	Interior design services	7	3 177	676	98	24	29.4	2.7
541410	Interior design services	7	3 177	676	98	24	29.4	2.7
5416	Management, scientific, & technical consulting services	38	11 059	4 374	878	93	23.7	14.1
54161	Management consulting services	25	7 924	3 238	616	53	21.6	19.0
541612	Human resources & executive search consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	10	2 217	589	146	36	61.8	22.3
5419	Other professional, scientific, & technical services	12	D	D	D	c	D	D
54192	Photographic services	9	2 716	681	136	48	22.3	7.8
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	MOFFAT COUNTY, CO							
54	**Professional, scientific, & technical services**	**28**	**3 292**	**903**	**228**	**55**	**71.1**	**.6**
541	Professional, scientific, & technical services	28	3 292	903	228	55	71.1	.6
	MONTEZUMA COUNTY, CO							
54	**Professional, scientific, & technical services**	**50**	**10 955**	**3 321**	**628**	**158**	**63.8**	**8.9**
541	Professional, scientific, & technical services	50	10 955	3 321	628	158	63.8	8.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 715	1 077	222	56	57.5	13.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 715	1 077	222	56	57.5	13.9
5413	Architectural, engineering, & related services	9	2 454	842	144	37	84.4	4.9
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	MONTROSE COUNTY, CO							
54	**Professional, scientific, & technical services**	**80**	**18 808**	**7 382**	**1 558**	**259**	**55.7**	**5.3**
541	Professional, scientific, & technical services	80	18 808	7 382	1 558	259	55.7	5.3
5411	Legal services	21	4 342	1 718	413	58	35.1	14.3
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	5 011	1 793	449	81	50.7	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	5 011	1 793	449	81	50.7	6.1
541211	Offices of certified public accountants	14	3 678	1 301	251	39	55.9	8.3
5413	Architectural, engineering, & related services	20	6 086	2 691	560	92	62.2	–
	MORGAN COUNTY, CO							
54	**Professional, scientific, & technical services**	**33**	**5 858**	**1 555**	**362**	**90**	**71.4**	**10.0**
541	Professional, scientific, & technical services	33	5 858	1 555	362	90	71.4	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 912	632	186	44	91.5	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 912	632	186	44	91.5	8.5
	OTERO COUNTY, CO							
54	**Professional, scientific, & technical services**	**24**	**4 064**	**1 149**	**282**	**73**	**37.6**	**2.0**
541	Professional, scientific, & technical services	24	4 064	1 149	282	73	37.6	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 617	390	105	31	45.1	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 617	390	105	31	45.1	5.1
	OURAY COUNTY, CO							
54	**Professional, scientific, & technical services**	**12**	**2 046**	**860**	**224**	**30**	**52.3**	**20.7**
541	Professional, scientific, & technical services	12	2 046	860	224	30	52.3	20.7
	PARK COUNTY, CO							
54	**Professional, scientific, & technical services**	**21**	**3 643**	**1 270**	**301**	**49**	**37.7**	**14.1**
541	Professional, scientific, & technical services	21	3 643	1 270	301	49	37.7	14.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILLIPS COUNTY, CO							
54	**Professional, scientific, & technical services**	**8**	**1 162**	**169**	**49**	**15**	**93.6**	**6.1**
541	Professional, scientific, & technical services	8	1 162	169	49	15	93.6	6.1
	PITKIN COUNTY, CO							
54	**Professional, scientific, & technical services**	**184**	**81 030**	**27 251**	**6 005**	**661**	**45.6**	**7.6**
541	Professional, scientific, & technical services	184	81 030	27 251	6 005	661	45.6	7.6
5411	Legal services	43	17 294	6 873	1 429	128	25.4	5.2
54111	Offices of lawyers	41	D	D	D	c	D	D
541110	Offices of lawyers	41	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	41	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	9 327	3 914	717	143	36.1	25.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	9 327	3 914	717	143	36.1	25.3
541211	Offices of certified public accountants	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	43	20 465	8 648	2 104	204	49.5	2.3
54131	Architectural services	36	18 982	8 110	2 007	191	48.0	.1
541310	Architectural services	36	18 982	8 110	2 007	191	48.0	.1
5414	Specialized design services	23	14 608	1 455	283	39	72.8	.5
54141	Interior design services	15	12 363	1 041	217	27	74.7	–
541410	Interior design services	15	12 363	1 041	217	27	74.7	–
54143	Graphic design services	7	D	D	D	a	D	D
541430	Graphic design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	8	4 461	1 703	359	41	10.6	24.2
54151	Computer systems design & related services	8	4 461	1 703	359	41	10.6	24.2
5416	Management, scientific, & technical consulting services	21	5 728	2 112	532	44	44.5	14.1
54161	Management consulting services	12	D	D	D	a	D	D
5418	Advertising & related services	11	6 353	2 031	471	46	46.3	7.4
5419	Other professional, scientific, & technical services	9	2 794	515	110	16	89.4	–
54192	Photographic services	8	D	D	D	a	D	D
	PROWERS COUNTY, CO							
54	**Professional, scientific, & technical services**	**28**	**6 451**	**2 521**	**462**	**111**	**48.3**	**3.4**
541	Professional, scientific, & technical services	28	6 451	2 521	462	111	48.3	3.4
5411	Legal services	11	2 915	1 253	135	31	33.7	2.4
54111	Offices of lawyers	11	2 915	1 253	135	31	33.7	2.4
541110	Offices of lawyers	11	2 915	1 253	135	31	33.7	2.4
5411101	Offices of lawyers (except legal aid societies)	11	2 915	1 253	135	31	33.7	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 455	897	283	37	56.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 455	897	283	37	56.2	–
	PUEBLO COUNTY, CO							
54	**Professional, scientific, & technical services**	**192**	**49 677**	**19 285**	**3 952**	**981**	**45.7**	**5.6**
541	Professional, scientific, & technical services	192	49 677	19 285	3 952	981	45.7	5.6
5411	Legal services	67	19 938	7 389	1 449	275	47.0	3.2
54111	Offices of lawyers	63	17 677	6 683	1 345	247	51.9	3.3
541110	Offices of lawyers	63	17 677	6 683	1 345	247	51.9	3.3
5411101	Offices of lawyers (except legal aid societies)	63	17 677	6 683	1 345	247	51.9	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	9 829	3 947	996	427	34.8	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	9 829	3 947	996	427	34.8	5.4
541211	Offices of certified public accountants	15	5 599	2 072	441	66	43.9	–
541213	Tax return preparation services	5	D	D	D	b	D	D
541219	Other accounting services	18	2 489	1 059	226	70	34.0	21.3
5413	Architectural, engineering, & related services	31	8 852	4 545	836	141	42.1	.6
5414	Specialized design services	5	2 176	251	63	15	81.6	–
5416	Management, scientific, & technical consulting services	21	3 710	1 383	193	47	65.6	12.1
5418	Advertising & related services	8	2 196	879	208	26	5.9	49.2
5419	Other professional, scientific, & technical services	10	1 408	296	67	33	44.2	–
54192	Photographic services	10	1 408	296	67	33	44.2	–
	RIO BLANCO COUNTY, CO							
54	**Professional, scientific, & technical services**	**14**	**2 440**	**879**	**138**	**37**	**68.6**	**17.3**
541	Professional, scientific, & technical services	14	2 440	879	138	37	68.6	17.3
	RIO GRANDE COUNTY, CO							
54	**Professional, scientific, & technical services**	**18**	**3 661**	**1 718**	**372**	**62**	**24.1**	**4.8**
541	Professional, scientific, & technical services	18	3 661	1 718	372	62	24.1	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROUTT COUNTY, CO							
54	**Professional, scientific, & technical services**	**102**	**30 783**	**10 480**	**2 722**	**394**	**40.2**	**26.2**
541	Professional, scientific, & technical services	102	30 783	10 480	2 722	394	40.2	26.2
5411	Legal services	28	7 283	1 530	348	65	75.6	4.5
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	1 928	834	187	44	60.6	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	1 928	834	187	44	60.6	4.6
5413	Architectural, engineering, & related services	29	14 728	5 909	1 737	183	31.4	34.7
5414	Specialized design services	6	2 628	589	108	22	1.6	14.3
	SAGUACHE COUNTY, CO							
54	**Professional, scientific, & technical services**	**6**	**681**	**243**	**55**	**11**	**45.8**	**41.9**
	SAN JUAN COUNTY, CO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SAN MIGUEL COUNTY, CO							
54	**Professional, scientific, & technical services**	**44**	**9 781**	**3 658**	**764**	**110**	**45.7**	**4.3**
541	Professional, scientific, & technical services	44	9 781	3 658	764	110	45.7	4.3
5411	Legal services	14	4 225	1 602	306	39	33.8	3.4
5413	Architectural, engineering, & related services	12	2 769	1 182	237	29	40.2	9.4
	SEDGWICK COUNTY, CO							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	SUMMIT COUNTY, CO							
54	**Professional, scientific, & technical services**	**129**	**45 154**	**18 346**	**3 935**	**531**	**36.6**	**16.9**
541	Professional, scientific, & technical services	129	45 154	18 346	3 935	531	36.6	16.9
5411	Legal services	18	7 438	2 888	669	77	31.4	10.4
54111	Offices of lawyers	15	4 777	1 830	427	49	44.2	16.2
541110	Offices of lawyers	15	4 777	1 830	427	49	44.2	16.2
5411101	Offices of lawyers (except legal aid societies)	15	4 777	1 830	427	49	44.2	16.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	4 782	1 972	453	73	44.6	11.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	4 782	1 972	453	73	44.6	11.6
541219	Other accounting services	9	1 859	1 092	289	37	36.4	25.1
5413	Architectural, engineering, & related services	30	9 893	4 689	889	106	31.9	9.2
5414	Specialized design services	8	1 984	315	80	14	69.8	19.2
5416	Management, scientific, & technical consulting services	23	6 540	3 416	357	49	65.9	2.6
54161	Management consulting services	19	D	D	D	b	D	D
5418	Advertising & related services	9	7 344	2 327	550	72	24.8	–
54182	Public relations agencies	3	D	D	D	b	D	D
541820	Public relations agencies	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	c	D	D
541921	Photographic studios, portrait	7	D	D	D	c	D	D
	TELLER COUNTY, CO							
54	**Professional, scientific, & technical services**	**50**	**16 435**	**5 075**	**1 144**	**155**	**33.9**	**15.0**
541	Professional, scientific, & technical services	50	16 435	5 075	1 144	155	33.9	15.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	6 585	1 910	410	52	23.7	.2
	WASHINGTON COUNTY, CO							
54	**Professional, scientific, & technical services**	**5**	**759**	**206**	**51**	**16**	**100.0**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WELD COUNTY, CO							
54	**Professional, scientific, & technical services**	**221**	**72 243**	**27 870**	**6 665**	**964**	**44.5**	**12.8**
541	Professional, scientific, & technical services	221	72 243	27 870	6 665	964	44.5	12.8
5411	Legal services	63	14 709	3 952	857	170	49.1	29.0
54111	Offices of lawyers	60	D	D	D	c	D	D
541110	Offices of lawyers	60	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	60	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	55	10 448	4 366	1 068	223	47.5	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	55	10 448	4 366	1 068	223	47.5	3.1
541211	Offices of certified public accountants	23	7 566	3 394	800	128	44.4	2.5
541213	Tax return preparation services	11	D	D	D	b	D	D
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	42	23 865	10 869	2 840	305	51.6	1.3
54133	Engineering services	22	16 982	8 450	2 353	205	51.0	.9
541330	Engineering services	22	16 982	8 450	2 353	205	51.0	.9
54135	Building inspection services	3	D	D	D	a	D	D
541350	Building inspection services	3	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	6	2 034	1 013	185	43	22.5	7.6
541370	Surveying & mapping (except geophysical) services	6	2 034	1 013	185	43	22.5	7.6
5415	Computer systems design & related services	21	14 555	5 949	1 339	138	15.2	19.5
54151	Computer systems design & related services	21	14 555	5 949	1 339	138	15.2	19.5
541512	Computer systems design services	9	10 873	4 570	995	107	12.3	5.4
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	b	D	D
5418	Advertising & related services	12	2 536	600	172	35	70.6	28.6
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	YUMA COUNTY, CO							
54	**Professional, scientific, & technical services**	**15**	**3 064**	**966**	**244**	**46**	**43.0**	**–**
541	Professional, scientific, & technical services	15	3 064	966	244	46	43.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 440	518	140	27	70.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 440	518	140	27	70.8	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALAMOSA, CO							
54	**Professional, scientific, & technical services**	**36**	**6 989**	**2 802**	**565**	**126**	**38.9**	**19.8**
541	Professional, scientific, & technical services	36	6 989	2 802	565	126	38.9	19.8
5411	Legal services	18	3 291	884	178	48	50.1	28.7
54111	Offices of lawyers	18	3 291	884	178	48	50.1	28.7
541110	Offices of lawyers	18	3 291	884	178	48	50.1	28.7
5411101	Offices of lawyers (except legal aid societies)	18	3 291	884	178	48	50.1	28.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ARVADA, CO *							
54	**Professional, scientific, & technical services**	**210**	**179 237**	**40 460**	**9 529**	**1 123**	**41.2**	**6.8**
541	Professional, scientific, & technical services	210	179 237	40 460	9 529	1 123	41.2	6.8
5411	Legal services	29	9 879	3 125	684	104	52.1	11.1
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	5 358	2 486	535	89	67.5	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	5 358	2 486	535	89	67.5	2.7
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	47	141 050	27 031	6 678	609	39.3	5.8
54133	Engineering services	35	127 562	21 159	5 382	468	42.6	5.4
541330	Engineering services	35	127 562	21 159	5 382	468	42.6	5.4
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54138	Testing laboratories	4	D	D	D	c	D	D
541380	Testing laboratories	4	D	D	D	c	D	D
5414	Specialized design services	6	1 405	186	28	7	80.4	13.3
5415	Computer systems design & related services	32	5 330	1 819	306	36	55.2	20.5
54151	Computer systems design & related services	32	5 330	1 819	306	36	55.2	20.5
5416	Management, scientific, & technical consulting services	29	11 795	4 436	971	167	25.6	10.2
54161	Management consulting services	18	9 642	3 452	789	134	16.6	12.5
541612	Human resources & executive search consulting services	6	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	5	D	D	D	c	D	D
5418	Advertising & related services	12	2 046	678	170	42	32.8	2.2
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
	ARVADA, CO (ADAMS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
	ARVADA, CO (JEFFERSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**207**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	207	D	D	D	g	D	D
5411	Legal services	29	9 879	3 125	684	104	52.1	11.1
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	D	D	D	b	D	D
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	46	D	D	D	f	D	D
54133	Engineering services	34	D	D	D	e	D	D
541330	Engineering services	34	D	D	D	e	D	D
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54138	Testing laboratories	4	D	D	D	c	D	D
541380	Testing laboratories	4	D	D	D	c	D	D
5414	Specialized design services	6	1 405	186	28	7	80.4	13.3
5415	Computer systems design & related services	31	D	D	D	b	D	D
54151	Computer systems design & related services	31	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	29	11 795	4 436	971	167	25.6	10.2
54161	Management consulting services	18	9 642	3 452	789	134	16.6	12.5
541612	Human resources & executive search consulting services	6	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	5	D	D	D	c	D	D
5418	Advertising & related services	12	2 046	678	170	42	32.8	2.2
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ASPEN, CO							
54	**Professional, scientific, & technical services**	**132**	**60 817**	**21 841**	**4 741**	**514**	**42.3**	**7.9**
541	Professional, scientific, & technical services	132	60 817	21 841	4 741	514	42.3	7.9
5411	Legal services	37	16 604	6 567	1 379	122	26.1	3.4
54111	Offices of lawyers	35	D	D	D	c	D	D
541110	Offices of lawyers	35	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	9 032	3 786	692	134	35.0	26.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	9 032	3 786	692	134	35.0	26.1
541211	Offices of certified public accountants	14	6 131	2 804	429	52	41.7	1.1
5413	Architectural, engineering, & related services	31	16 600	6 953	1 716	162	48.4	2.8
54131	Architectural services	27	D	D	D	c	D	D
541310	Architectural services	27	D	D	D	c	D	D
5414	Specialized design services	13	6 237	659	91	17	75.1	1.2
54141	Interior design services	7	D	D	D	a	D	D
541410	Interior design services	7	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	11	3 181	1 176	266	16	23.7	1.8
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	a	D	D
	AURORA, CO *							
54	**Professional, scientific, & technical services**	**451**	**379 311**	**128 901**	**29 377**	**3 226**	**13.3**	**11.4**
541	Professional, scientific, & technical services	451	379 311	128 901	29 377	3 226	13.3	11.4
5411	Legal services	67	22 257	9 214	1 751	231	25.7	13.9
54111	Offices of lawyers	60	D	D	D	c	D	D
541110	Offices of lawyers	60	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	60	D	D	D	c	D	D
54119	Other legal services	7	D	D	D	b	D	D
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	94	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	94	D	D	D	f	D	D
541211	Offices of certified public accountants	38	8 374	3 737	659	89	51.3	6.9
541213	Tax return preparation services	9	D	D	D	c	D	D
541214	Payroll services	5	D	D	D	c	D	D
541219	Other accounting services	42	5 569	2 201	420	93	51.1	3.3
5413	Architectural, engineering, & related services	73	69 960	35 540	8 234	817	17.0	6.2
54131	Architectural services	9	5 662	2 390	502	55	12.4	1.4
541310	Architectural services	9	5 662	2 390	502	55	12.4	1.4
54133	Engineering services	42	54 748	28 868	6 731	615	18.8	3.6
541330	Engineering services	42	54 748	28 868	6 731	615	18.8	3.6
54137	Surveying & mapping (except geophysical) services	6	2 596	1 587	345	58	14.2	–
541370	Surveying & mapping (except geophysical) services	6	2 596	1 587	345	58	14.2	–
5414	Specialized design services	19	3 673	901	235	51	59.3	2.8
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5415	Computer systems design & related services	77	180 616	48 615	11 386	828	3.2	15.8
54151	Computer systems design & related services	77	180 616	48 615	11 386	828	3.2	15.8
541511	Custom computer programming services	38	D	D	D	e	D	D
541512	Computer systems design services	35	138 474	26 808	6 506	467	1.8	1.0
5415121	Computer systems integrators	13	108 717	10 495	2 405	149	.2	1.0
5415122	Computer systems consultants (except systems integrators)	22	29 757	16 313	4 101	318	7.6	.8
5416	Management, scientific, & technical consulting services	68	18 819	7 710	1 664	254	48.5	6.5
54161	Management consulting services	46	14 368	5 727	1 173	191	43.2	2.6
541611	Administrative management & general management consulting service	23	5 997	2 135	385	48	43.9	2.3
541612	Human resources & executive search consulting services	11	6 631	2 688	583	80	40.7	3.1
5416123	Human resources & personnel management consulting	7	4 382	1 411	339	51	18.3	4.7
54169	Other scientific & technical consulting services	19	D	D	D	b	D	D
541690	Other scientific & technical consulting services	19	D	D	D	b	D	D
5418	Advertising & related services	21	23 195	3 691	881	86	25.4	.8
54186	Direct mail advertising	4	D	D	D	b	D	D
541860	Direct mail advertising	4	D	D	D	b	D	D
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	1 412	482	123	23	57.6	12.6
5419	Other professional, scientific, & technical services	26	D	D	D	e	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	AURORA, CO (ADAMS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**29**	**24 819**	**5 595**	**1 355**	**133**	**5.1**	**17.4**
541	Professional, scientific, & technical services	29	24 819	5 595	1 355	133	5.1	17.4
5413	Architectural, engineering, & related services	7	2 762	1 137	289	41	21.9	76.9
5418	Advertising & related services	2	D	D	D	a	D	D
54186	Direct mail advertising	1	D	D	D	a	D	D
541860	Direct mail advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AURORA, CO (ARAPAHOE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**422**	**354 492**	**123 306**	**28 022**	**3 093**	**13.8**	**11.0**
541	Professional, scientific, & technical services	422	354 492	123 306	28 022	3 093	13.8	11.0
5411	Legal services	64	D	D	D	c	D	D
54111	Offices of lawyers	59	D	D	D	c	D	D
541110	Offices of lawyers	59	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	59	D	D	D	c	D	D
54119	Other legal services	5	D	D	D	b	D	D
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	86	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	86	D	D	D	f	D	D
541211	Offices of certified public accountants	36	D	D	D	b	D	D
541213	Tax return preparation services	7	D	D	D	c	D	D
541214	Payroll services	5	D	D	D	c	D	D
541219	Other accounting services	38	5 362	2 134	394	84	49.5	3.2
5413	Architectural, engineering, & related services	66	67 198	34 403	7 945	776	16.8	3.3
54131	Architectural services	9	5 662	2 390	502	55	12.4	1.4
541310	Architectural services	9	5 662	2 390	502	55	12.4	1.4
54133	Engineering services	36	D	D	D	f	D	D
541330	Engineering services	36	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	6	2 596	1 587	345	58	14.2	–
541370	Surveying & mapping (except geophysical) services	6	2 596	1 587	345	58	14.2	–
5414	Specialized design services	15	D	D	D	b	D	D
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5415	Computer systems design & related services	75	D	D	D	f	D	D
54151	Computer systems design & related services	75	D	D	D	f	D	D
541511	Custom computer programming services	37	D	D	D	e	D	D
541512	Computer systems design services	34	D	D	D	e	D	D
5415121	Computer systems integrators	13	108 717	10 495	2 405	149	.2	1.0
5415122	Computer systems consultants (except systems integrators)	21	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	67	D	D	D	c	D	D
54161	Management consulting services	46	14 368	5 727	1 173	191	43.2	2.6
541611	Administrative management & general management consulting service	23	5 997	2 135	385	48	43.9	2.3
541612	Human resources & executive search consulting services	11	6 631	2 688	583	80	40.7	3.1
5416123	Human resources & personnel management consulting	7	4 382	1 411	339	51	18.3	4.7
54169	Other scientific & technical consulting services	19	D	D	D	b	D	D
541690	Other scientific & technical consulting services	19	D	D	D	b	D	D
5418	Advertising & related services	19	D	D	D	b	D	D
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	25	D	D	D	e	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	BERTHOUD, CO *							
54	**Professional, scientific, & technical services**	**6**	**1 841**	**465**	**106**	**9**	**100.0**	**–**
541	Professional, scientific, & technical services	6	1 841	465	106	9	100.0	–
	BERTHOUD, CO (LARIMER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**1 841**	**465**	**106**	**9**	**100.0**	**–**
541	Professional, scientific, & technical services	6	1 841	465	106	9	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOULDER, CO							
54	**Professional, scientific, & technical services**	**948**	**D**	**D**	**D**	**i**	**D**	**D**
541	Professional, scientific, & technical services	948	D	D	D	i	D	D
5411	Legal services	173	97 965	34 974	7 069	806	36.2	3.1
54111	Offices of lawyers	168	D	D	D	f	D	D
541110	Offices of lawyers	168	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	168	D	D	D	f	D	D
54119	Other legal services	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	89	54 809	24 553	5 321	831	72.4	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	89	54 809	24 553	5 321	831	72.4	9.9
541211	Offices of certified public accountants	56	21 469	8 994	1 872	248	33.7	24.4
541214	Payroll services	2	D	D	D	e	D	D
541219	Other accounting services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	173	93 621	39 918	8 579	951	48.7	11.6
54131	Architectural services	59	28 701	11 536	2 274	290	30.9	2.6
541310	Architectural services	59	28 701	11 536	2 274	290	30.9	2.6
54133	Engineering services	95	55 654	24 012	5 210	496	63.5	16.3
541330	Engineering services	95	55 654	24 012	5 210	496	63.5	16.3
54135	Building inspection services	5	2 306	674	143	26	–	7.3
541350	Building inspection services	5	2 306	674	143	26	–	7.3
54137	Surveying & mapping (except geophysical) services	6	2 305	1 077	294	70	12.3	38.6
541370	Surveying & mapping (except geophysical) services	6	2 305	1 077	294	70	12.3	38.6
5414	Specialized design services	58	25 668	8 025	1 447	209	73.8	6.9
54141	Interior design services	14	D	D	D	b	D	D
541410	Interior design services	14	D	D	D	b	D	D
54143	Graphic design services	40	17 509	6 284	1 268	141	76.0	3.0
541430	Graphic design services	40	17 509	6 284	1 268	141	76.0	3.0
5414301	Graphic design services (except commercial art & medical artists)	38	D	D	D	c	D	D
5415	Computer systems design & related services	176	D	D	D	g	D	D
54151	Computer systems design & related services	176	D	D	D	g	D	D
541511	Custom computer programming services	95	D	D	D	f	D	D
541512	Computer systems design services	59	D	D	D	e	D	D
5415121	Computer systems integrators	22	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	37	D	D	D	b	D	D
541519	Other computer related services	20	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	151	116 361	49 862	10 388	949	29.1	2.3
54161	Management consulting services	94	58 882	22 575	4 404	431	35.3	3.0
541611	Administrative management & general management consulting service	50	20 230	8 273	1 551	147	53.8	6.3
541612	Human resources & executive search consulting services	17	6 373	2 868	274	55	60.6	.9
541613	Marketing consulting services	18	18 583	8 830	2 031	167	30.0	2.1
541614	Process, physical distribution, & logistics consulting services	5	D	D	D	b	D	D
541618	Other management consulting services	4	D	D	D	b	D	D
54162	Environmental consulting services	29	30 739	12 618	2 764	295	32.8	–
541620	Environmental consulting services	29	30 739	12 618	2 764	295	32.8	–
54169	Other scientific & technical consulting services	28	26 740	14 669	3 220	223	11.1	3.2
541690	Other scientific & technical consulting services	28	26 740	14 669	3 220	223	11.1	3.2
5417	Scientific research & development services	50	156 941	87 488	20 899	1 534	8.4	34.7
54171	R&D in the physical, engineering, & life sciences	45	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	45	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	35	D	D	D	e	D	D
5417102	Research & development in the life sciences	10	91 085	62 146	15 332	1 064	.9	37.6
5418	Advertising & related services	37	12 029	3 999	754	116	36.6	2.7
5419	Other professional, scientific, & technical services	41	D	D	D	f	D	D
54192	Photographic services	24	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D
54193	Translation & interpretation services	4	D	D	D	c	D	D
541930	Translation & interpretation services	4	D	D	D	c	D	D
	BRIGHTON, CO *							
54	**Professional, scientific, & technical services**	**30**	**11 613**	**5 200**	**945**	**122**	**32.8**	**14.8**
541	Professional, scientific, & technical services	30	11 613	5 200	945	122	32.8	14.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	3 228	1 431	295	42	31.1	4.9
5416	Management, scientific, & technical consulting services	4	4 152	1 998	311	18	37.8	–
54161	Management consulting services	4	4 152	1 998	311	18	37.8	–
	BRIGHTON, CO (ADAMS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**29**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	4 152	1 998	311	18	37.8	–
54161	Management consulting services	4	4 152	1 998	311	18	37.8	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BRIGHTON, CO (WELD COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BROOMFIELD, CO *							
54	**Professional, scientific, & technical services**	**94**	**29 925**	**12 890**	**2 641**	**429**	**42.6**	**11.2**
541	Professional, scientific, & technical services	94	29 925	12 890	2 641	429	42.6	11.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 674	672	151	33	64.3	35.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 674	672	151	33	64.3	35.7
5413	Architectural, engineering, & related services	27	13 659	5 453	1 148	175	46.8	16.7
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5415	Computer systems design & related services	20	5 154	2 992	557	66	42.8	–
54151	Computer systems design & related services	20	5 154	2 992	557	66	42.8	–
5416	Management, scientific, & technical consulting services	13	3 622	1 372	281	34	18.7	.2
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	5	1 738	439	86	62	21.6	21.4
541921	Photographic studios, portrait	5	1 738	439	86	62	21.6	21.4
	BROOMFIELD, CO (ADAMS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**15**	**1 799**	**648**	**114**	**26**	**72.9**	**.4**
541	Professional, scientific, & technical services	15	1 799	648	114	26	72.9	.4
	BROOMFIELD, CO (BOULDER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**73**	**26 717**	**11 790**	**2 441**	**340**	**41.6**	**12.3**
541	Professional, scientific, & technical services	73	26 717	11 790	2 441	340	41.6	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 357	515	115	25	56.0	44.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 357	515	115	25	56.0	44.0
5413	Architectural, engineering, & related services	22	13 298	5 308	1 121	166	46.6	16.7
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5415	Computer systems design & related services	15	4 646	2 860	525	60	36.5	–
54151	Computer systems design & related services	15	4 646	2 860	525	60	36.5	–
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
	BROOMFIELD, CO (JEFFERSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**1 409**	**452**	**86**	**63**	**24.6**	**4.2**
541	Professional, scientific, & technical services	6	1 409	452	86	63	24.6	4.2
	BRUSH, CO							
54	**Professional, scientific, & technical services**	**9**	**1 399**	**345**	**75**	**18**	**99.4**	**.6**
541	Professional, scientific, & technical services	9	1 399	345	75	18	99.4	.6
	BURLINGTON, CO							
54	**Professional, scientific, & technical services**	**12**	**1 835**	**779**	**196**	**30**	**49.0**	**3.2**
541	Professional, scientific, & technical services	12	1 835	779	196	30	49.0	3.2
	CANON CITY, CO							
54	**Professional, scientific, & technical services**	**28**	**5 809**	**2 054**	**464**	**101**	**47.9**	**5.3**
541	Professional, scientific, & technical services	28	5 809	2 054	464	101	47.9	5.3
5411	Legal services	12	3 688	1 351	290	54	27.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
	CARBONDALE, CO							
54	**Professional, scientific, & technical services**	**24**	**3 393**	**1 136**	**173**	**33**	**63.1**	**29.7**
541	Professional, scientific, & technical services	24	3 393	1 136	173	33	63.1	29.7
	CASTLE ROCK, CO							
54	**Professional, scientific, & technical services**	**70**	**14 264**	**5 753**	**1 101**	**170**	**74.5**	**3.9**
541	Professional, scientific, & technical services	70	14 264	5 753	1 101	170	74.5	3.9
5411	Legal services	15	2 952	1 312	253	39	58.4	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	3 206	1 299	299	46	61.0	7.8
5416	Management, scientific, & technical consulting services	12	4 078	1 378	214	24	98.7	1.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHERRY HILLS VILLAGE, CO							
54	**Professional, scientific, & technical services**	**41**	**80 654**	**38 669**	**7 303**	**562**	**15.9**	**18.0**
541	Professional, scientific, & technical services	41	80 654	38 669	7 303	562	15.9	18.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 154	735	54	9	24.2	75.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 154	735	54	9	24.2	75.8
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5415	Computer systems design & related services	11	67 314	34 191	6 514	494	17.3	18.8
54151	Computer systems design & related services	11	67 314	34 191	6 514	494	17.3	18.8
541511	Custom computer programming services	6	D	D	D	e	D	D
	COLORADO SPRINGS, CO							
54	**Professional, scientific, & technical services**	**1 227**	**1 161 535**	**451 573**	**103 969**	**10 126**	**17.2**	**6.6**
541	Professional, scientific, & technical services	1 227	1 161 535	451 573	103 969	10 126	17.2	6.6
5411	Legal services	355	117 919	41 009	8 690	1 168	36.8	6.2
54111	Offices of lawyers	348	D	D	D	g	D	D
541110	Offices of lawyers	348	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	348	D	D	D	g	D	D
54119	Other legal services	7	D	D	D	c	D	D
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	166	49 674	24 013	5 277	1 088	38.6	11.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	166	49 674	24 013	5 277	1 088	38.6	11.6
541211	Offices of certified public accountants	91	34 471	16 980	3 433	429	35.1	2.7
541213	Tax return preparation services	16	D	D	D	e	D	D
541219	Other accounting services	53	D	D	D	c	D	D
5413	Architectural, engineering, & related services	208	309 396	114 095	25 042	2 413	20.7	2.9
54131	Architectural services	49	D	D	D	c	D	D
541310	Architectural services	49	D	D	D	c	D	D
54133	Engineering services	125	227 699	87 180	19 175	1 854	18.8	2.6
541330	Engineering services	125	227 699	87 180	19 175	1 854	18.8	2.6
54137	Surveying & mapping (except geophysical) services	19	36 582	12 741	3 276	213	4.1	.2
541370	Surveying & mapping (except geophysical) services	19	36 582	12 741	3 276	213	4.1	.2
5414	Specialized design services	42	12 334	3 317	692	159	38.2	21.6
54141	Interior design services	15	D	D	D	b	D	D
541410	Interior design services	15	D	D	D	b	D	D
54143	Graphic design services	21	D	D	D	b	D	D
541430	Graphic design services	21	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	16	D	D	D	b	D	D
5415	Computer systems design & related services	204	385 531	154 932	36 771	2 863	9.2	7.0
54151	Computer systems design & related services	204	385 531	154 932	36 771	2 863	9.2	7.0
541511	Custom computer programming services	84	D	D	D	g	D	D
541512	Computer systems design services	96	223 233	82 584	20 418	1 495	12.0	2.2
5415121	Computer systems integrators	48	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	48	D	D	D	c	D	D
541519	Other computer related services	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	137	76 459	31 354	7 369	619	27.1	5.9
54161	Management consulting services	106	58 758	24 774	5 207	479	30.5	7.6
541611	Administrative management & general management consulting service	44	23 602	11 726	2 529	199	15.5	13.6
541612	Human resources & executive search consulting services	25	D	D	D	c	D	D
5416122	Executive placement services	12	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	12	D	D	D	b	D	D
541613	Marketing consulting services	23	14 211	3 584	875	98	43.5	.9
54169	Other scientific & technical consulting services	23	D	D	D	c	D	D
541690	Other scientific & technical consulting services	23	D	D	D	c	D	D
5417	Scientific research & development services	26	162 540	70 073	17 475	1 357	4.1	9.7
54171	R&D in the physical, engineering, & life sciences	23	162 228	70 020	17 460	1 354	3.9	9.7
541710	R&D in the physical, engineering, & life sciences	23	162 228	70 020	17 460	1 354	3.9	9.7
5417101	R&D in the physical & engineering sciences	20	D	D	D	g	D	D
5418	Advertising & related services	54	38 658	10 282	2 148	330	9.6	10.8
54181	Advertising agencies	19	D	D	D	c	D	D
541810	Advertising agencies	19	D	D	D	c	D	D
54182	Public relations agencies	5	D	D	D	b	D	D
541820	Public relations agencies	5	D	D	D	b	D	D
54189	Other services related to advertising	16	D	D	D	b	D	D
541890	Other services related to advertising	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	35	9 024	2 498	505	129	29.8	5.1
54192	Photographic services	25	4 324	904	204	85	43.9	7.0
541921	Photographic studios, portrait	20	D	D	D	b	D	D
	COMMERCE CITY, CO							
54	**Professional, scientific, & technical services**	**17**	**6 678**	**2 753**	**643**	**111**	**41.9**	**10.9**
541	Professional, scientific, & technical services	17	6 678	2 753	643	111	41.9	10.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 227	601	156	39	38.8	46.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 227	601	156	39	38.8	46.1
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CORTEZ, CO							
54	**Professional, scientific, & technical services**	**34**	**7 510**	**2 349**	**461**	**117**	**54.5**	**8.7**
541	Professional, scientific, & technical services	34	7 510	2 349	461	117	54.5	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	CRAIG, CO							
54	**Professional, scientific, & technical services**	**24**	**2 909**	**772**	**198**	**46**	**67.3**	**.7**
541	Professional, scientific, & technical services	24	2 909	772	198	46	67.3	.7
	DELTA, CO							
54	**Professional, scientific, & technical services**	**20**	**3 750**	**1 282**	**318**	**83**	**67.7**	**6.1**
541	Professional, scientific, & technical services	20	3 750	1 282	318	83	67.7	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	DENVER, CO							
54	**Professional, scientific, & technical services**	**3 147**	**3 640 320**	**1 455 015**	**325 447**	**29 056**	**15.1**	**6.6**
541	Professional, scientific, & technical services	3 147	3 640 320	1 455 015	325 447	29 056	15.1	6.6
5411	Legal services	1 132	999 644	465 805	95 052	7 937	17.4	3.8
54111	Offices of lawyers	1 107	979 543	456 016	92 699	7 646	17.6	3.9
541110	Offices of lawyers	1 107	979 543	456 016	92 699	7 646	17.6	3.9
5411101	Offices of lawyers (except legal aid societies)	1 107	979 543	456 016	92 699	7 646	17.6	3.9
54119	Other legal services	25	20 101	9 789	2 353	291	6.3	.8
541191	Title abstract & settlement offices	15	D	D	D	e	D	D
541199	All other legal services	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	379	311 065	138 994	30 261	3 539	12.1	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	379	311 065	138 994	30 261	3 539	12.1	5.3
541211	Offices of certified public accountants	240	269 966	114 408	24 577	2 474	9.2	2.8
541213	Tax return preparation services	20	3 412	1 312	457	299	20.2	.8
541219	Other accounting services	102	D	D	D	e	D	D
5413	Architectural, engineering, & related services	457	604 522	247 875	53 537	5 200	19.1	10.1
54131	Architectural services	166	171 203	64 902	13 260	1 475	20.9	4.1
541310	Architectural services	166	171 203	64 902	13 260	1 475	20.9	4.1
54133	Engineering services	227	389 585	165 751	36 092	3 270	19.2	7.7
541330	Engineering services	227	389 585	165 751	36 092	3 270	19.2	7.7
54135	Building inspection services	10	1 934	397	77	17	59.4	1.3
541350	Building inspection services	10	1 934	397	77	17	59.4	1.3
54136	Geophysical surveying & mapping services	15	25 394	8 881	2 191	171	7.5	90.3
541360	Geophysical surveying & mapping services	15	25 394	8 881	2 191	171	7.5	90.3
54137	Surveying & mapping (except geophysical) services	15	5 793	2 845	626	100	12.8	5.3
541370	Surveying & mapping (except geophysical) services	15	5 793	2 845	626	100	12.8	5.3
54138	Testing laboratories	16	9 336	4 424	1 152	141	7.8	9.0
541380	Testing laboratories	16	9 336	4 424	1 152	141	7.8	9.0
5414	Specialized design services	181	79 204	20 083	4 488	613	35.6	4.5
54141	Interior design services	67	34 490	7 343	1 679	239	35.5	2.3
541410	Interior design services	67	34 490	7 343	1 679	239	35.5	2.3
54143	Graphic design services	108	41 606	11 885	2 588	341	37.3	6.6
541430	Graphic design services	108	41 606	11 885	2 588	341	37.3	6.6
5414301	Graphic design services (except commercial art & medical artists)	95	35 412	10 038	2 059	269	40.7	6.2
5414302	Commercial art	13	6 194	1 847	529	72	18.0	9.1
5415	Computer systems design & related services	260	1 086 615	343 910	87 435	6 241	6.6	6.1
54151	Computer systems design & related services	260	1 086 615	343 910	87 435	6 241	6.6	6.1
541511	Custom computer programming services	109	634 947	213 285	52 510	3 646	7.4	3.9
541512	Computer systems design services	115	D	D	D	g	D	D
5415121	Computer systems integrators	45	134 476	38 221	9 397	919	7.5	28.4
5415122	Computer systems consultants (except systems integrators)	70	D	D	D	f	D	D
541513	Computer facilities management services	7	D	D	D	f	D	D
541519	Other computer related services	29	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	397	332 088	163 136	37 248	3 236	19.4	9.4
54161	Management consulting services	301	272 544	138 148	30 464	2 619	18.4	9.2
541611	Administrative management & general management consulting service	148	150 543	82 318	18 660	1 507	15.5	8.3
541612	Human resources & executive search consulting services	75	61 155	30 137	6 661	600	23.5	17.3
5416121	Actuarial consulting	4	D	D	D	b	D	D
5416122	Executive placement services	34	23 374	11 715	1 838	188	40.7	15.4
5416123	Human resources & personnel management consulting	37	D	D	D	e	D	D
541613	Marketing consulting services	62	44 577	17 772	3 208	333	25.6	4.8
541614	Process, physical distribution, & logistics consulting services	9	10 944	4 720	1 129	97	2.5	.2
541618	Other management consulting services	7	5 325	3 201	806	82	16.3	.7
54162	Environmental consulting services	29	31 162	12 810	4 290	357	15.5	1.2
541620	Environmental consulting services	29	31 162	12 810	4 290	357	15.5	1.2
54169	Other scientific & technical consulting services	67	28 382	12 178	2 494	260	32.8	19.4
541690	Other scientific & technical consulting services	67	28 382	12 178	2 494	260	32.8	19.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DENVER, CO—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	33	24 004	9 208	3 040	238	9.7	45.3
54171	R&D in the physical, engineering, & life sciences	27	21 709	8 351	2 735	194	9.4	47.1
541710	R&D in the physical, engineering, & life sciences	27	21 709	8 351	2 735	194	9.4	47.1
5417101	R&D in the physical & engineering sciences	19	18 365	6 750	2 356	155	3.5	49.1
5418	Advertising & related services	206	144 058	51 070	11 000	1 380	28.2	5.7
54181	Advertising agencies	72	47 689	23 515	4 909	535	21.5	10.6
541810	Advertising agencies	72	47 689	23 515	4 909	535	21.5	10.6
54182	Public relations agencies	58	34 439	13 431	2 648	286	52.0	4.0
541820	Public relations agencies	58	34 439	13 431	2 648	286	52.0	4.0
54185	Display advertising	7	D	D	D	b	D	D
541850	Display advertising	7	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54189	Other services related to advertising	40	D	D	D	c	D	D
541890	Other services related to advertising	40	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	23	27 143	4 475	1 041	161	11.3	–
5418903	Sign painting & lettering shop	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	102	59 120	14 934	3 386	672	27.1	8.9
54191	Marketing research & public opinion polling	19	21 210	6 439	1 551	347	39.5	18.3
541910	Marketing research & public opinion polling	19	21 210	6 439	1 551	347	39.5	18.3
54192	Photographic services	58	17 345	4 547	958	207	38.2	7.9
541921	Photographic studios, portrait	32	6 824	1 888	330	86	42.7	6.0
541922	Commercial photography	26	10 521	2 659	628	121	35.3	9.0
54193	Translation & interpretation services	6	2 674	751	186	27	11.1	–
541930	Translation & interpretation services	6	2 674	751	186	27	11.1	–
54199	All other professional, scientific, & technical services	19	17 891	3 197	691	91	3.9	.1
541990	All other professional, scientific, & technical services	19	17 891	3 197	691	91	3.9	.1
	DURANGO, CO							
54	**Professional, scientific, & technical services**	**122**	**44 880**	**18 043**	**3 465**	**507**	**43.2**	**21.7**
541	Professional, scientific, & technical services	122	44 880	18 043	3 465	507	43.2	21.7
5411	Legal services	32	14 016	6 356	1 193	171	22.7	3.0
54111	Offices of lawyers	30	D	D	D	c	D	D
541110	Offices of lawyers	30	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	7 809	3 847	795	136	50.3	15.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	7 809	3 847	795	136	50.3	15.7
541211	Offices of certified public accountants	18	D	D	D	c	D	D
541219	Other accounting services	7	D	D	D	a	D	D
5413	Architectural, engineering, & related services	29	7 590	3 544	775	98	85.3	1.2
5414	Specialized design services	4	1 545	126	18	6	100.0	–
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
	EDGEWATER, CO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ENGLEWOOD, CO							
54	**Professional, scientific, & technical services**	**195**	**103 700**	**38 713**	**8 777**	**898**	**23.0**	**24.6**
541	Professional, scientific, & technical services	195	103 700	38 713	8 777	898	23.0	24.6
5411	Legal services	48	11 610	4 607	919	140	32.0	11.4
54111	Offices of lawyers	47	D	D	D	c	D	D
541110	Offices of lawyers	47	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	47	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	7 164	2 869	691	118	72.1	11.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	7 164	2 869	691	118	72.1	11.4
541211	Offices of certified public accountants	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	32	24 286	9 981	2 202	256	25.3	9.4
54133	Engineering services	24	19 573	7 787	1 733	185	25.8	11.7
541330	Engineering services	24	19 573	7 787	1 733	185	25.8	11.7
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	10	3 501	716	143	16	42.7	–
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	29	43 749	15 631	3 689	260	5.5	36.2
54151	Computer systems design & related services	29	43 749	15 631	3 689	260	5.5	36.2
541511	Custom computer programming services	14	25 934	11 055	2 706	178	3.5	60.6
541512	Computer systems design services	9	9 136	2 646	575	48	12.1	–
541519	Other computer related services	6	8 679	1 930	408	34	4.7	1.5
5416	Management, scientific, & technical consulting services	22	5 075	2 528	552	47	27.1	13.2
54161	Management consulting services	15	4 211	2 307	515	41	22.0	15.2
5418	Advertising & related services	5	2 501	536	119	18	93.4	6.6
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	ESTES PARK, CO							
54	**Professional, scientific, & technical services**	**30**	**7 768**	**2 610**	**551**	**61**	**55.9**	**7.3**
541	Professional, scientific, & technical services	30	7 768	2 610	551	61	55.9	7.3
5413	Architectural, engineering, & related services	8	2 837	1 392	334	30	23.7	5.1
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	EVANS, CO							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	FEDERAL HEIGHTS, CO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	FLORENCE, CO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	FORT COLLINS, CO							
54	**Professional, scientific, & technical services**	**410**	**243 337**	**102 564**	**21 571**	**2 650**	**30.5**	**5.7**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FORT COLLINS, CO—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	410	243 337	102 564	21 571	2 650	30.5	5.7
5411	Legal services	80	28 176	12 726	2 466	362	23.8	3.6
54111	Offices of lawyers	78	D	D	D	e	D	D
541110	Offices of lawyers	78	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	78	D	D	D	e	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	77	15 174	6 767	1 590	244	51.7	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	77	15 174	6 767	1 590	244	51.7	3.5
541211	Offices of certified public accountants	53	12 459	5 668	1 316	193	51.2	1.8
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	78	107 208	49 395	10 587	1 070	29.4	2.3
54131	Architectural services	21	D	D	D	b	D	D
541310	Architectural services	21	D	D	D	b	D	D
54133	Engineering services	51	85 359	40 768	8 773	874	30.2	2.7
541330	Engineering services	51	85 359	40 768	8 773	874	30.2	2.7
54138	Testing laboratories	3	D	D	D	c	D	D
541380	Testing laboratories	3	D	D	D	c	D	D
5414	Specialized design services	14	10 001	1 833	404	61	22.8	3.0
54143	Graphic design services	10	8 852	1 720	379	51	23.0	.2
541430	Graphic design services	10	8 852	1 720	379	51	23.0	.2
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5415	Computer systems design & related services	61	33 626	16 320	3 508	373	25.4	14.3
54151	Computer systems design & related services	61	33 626	16 320	3 508	373	25.4	14.3
541511	Custom computer programming services	30	D	D	D	c	D	D
541512	Computer systems design services	27	14 249	6 645	1 138	155	45.5	2.7
5415122	Computer systems consultants (except systems integrators)	23	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	53	22 899	8 330	1 655	209	32.9	3.9
54161	Management consulting services	32	7 503	3 335	668	99	35.4	11.6
54162	Environmental consulting services	13	12 241	3 622	822	86	37.0	–
541620	Environmental consulting services	13	12 241	3 622	822	86	37.0	–
54169	Other scientific & technical consulting services	8	3 155	1 373	165	24	11.4	1.1
541690	Other scientific & technical consulting services	8	3 155	1 373	165	24	11.4	1.1
5418	Advertising & related services	19	18 543	4 547	842	94	20.2	16.6
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	16	4 325	1 283	237	194	71.5	9.9
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	FORT LUPTON, CO							
54	**Professional, scientific, & technical services**	**6**	**703**	**222**	**53**	**16**	**51.6**	**–**
	FORT MORGAN, CO							
54	**Professional, scientific, & technical services**	**18**	**2 833**	**687**	**181**	**48**	**56.2**	**5.4**
541	Professional, scientific, & technical services	18	2 833	687	181	48	56.2	5.4
	FOUNTAIN, CO							
54	**Professional, scientific, & technical services**	**9**	**654**	**225**	**48**	**13**	**54.9**	**39.6**
	FRUITA, CO							
54	**Professional, scientific, & technical services**	**8**	**1 299**	**395**	**80**	**14**	**47.4**	**4.9**
541	Professional, scientific, & technical services	8	1 299	395	80	14	47.4	4.9
	GLENDALE, CO							
54	**Professional, scientific, & technical services**	**69**	**43 740**	**23 525**	**5 401**	**443**	**19.7**	**3.3**
541	Professional, scientific, & technical services	69	43 740	23 525	5 401	443	19.7	3.3
5411	Legal services	28	19 685	10 293	2 096	182	9.2	4.1
54111	Offices of lawyers	28	19 685	10 293	2 096	182	9.2	4.1
541110	Offices of lawyers	28	19 685	10 293	2 096	182	9.2	4.1
5411101	Offices of lawyers (except legal aid societies)	28	19 685	10 293	2 096	182	9.2	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	4 518	2 341	527	58	64.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	4 518	2 341	527	58	64.6	–
541211	Offices of certified public accountants	12	4 518	2 341	527	58	64.6	–
5413	Architectural, engineering, & related services	11	6 159	3 146	671	69	22.3	8.3
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5415	Computer systems design & related services	8	9 187	5 788	1 696	93	3.4	–
54151	Computer systems design & related services	8	9 187	5 788	1 696	93	3.4	–
541511	Custom computer programming services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GLENWOOD SPRINGS, CO							
54	**Professional, scientific, & technical services**	**87**	**36 100**	**14 037**	**2 480**	**388**	**28.8**	**4.2**
541	Professional, scientific, & technical services	87	36 100	14 037	2 480	388	28.8	4.2
5411	Legal services	28	8 839	3 188	565	102	24.0	15.8
54111	Offices of lawyers	28	8 839	3 188	565	102	24.0	15.8
541110	Offices of lawyers	28	8 839	3 188	565	102	24.0	15.8
5411101	Offices of lawyers (except legal aid societies)	28	8 839	3 188	565	102	24.0	15.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	b	D	D
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	14 255	6 917	1 107	152	32.9	.7
54133	Engineering services	19	12 514	6 414	995	132	27.9	–
541330	Engineering services	19	12 514	6 414	995	132	27.9	–
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
	GOLDEN, CO							
54	**Professional, scientific, & technical services**	**109**	**65 614**	**27 327**	**5 710**	**622**	**31.7**	**15.8**
541	Professional, scientific, & technical services	109	65 614	27 327	5 710	622	31.7	15.8
5411	Legal services	10	3 164	1 419	360	52	25.9	–
54111	Offices of lawyers	10	3 164	1 419	360	52	25.9	–
541110	Offices of lawyers	10	3 164	1 419	360	52	25.9	–
5411101	Offices of lawyers (except legal aid societies)	10	3 164	1 419	360	52	25.9	–
5413	Architectural, engineering, & related services	45	36 306	16 012	3 167	328	34.8	19.5
54133	Engineering services	33	24 950	11 159	2 019	179	46.2	3.5
541330	Engineering services	33	24 950	11 159	2 019	179	46.2	3.5
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5415	Computer systems design & related services	18	9 103	4 016	824	81	41.9	25.9
54151	Computer systems design & related services	18	9 103	4 016	824	81	41.9	25.9
541512	Computer systems design services	12	6 918	2 750	504	54	53.2	34.0
5416	Management, scientific, & technical consulting services	20	5 510	2 167	463	63	50.0	16.5
5417	Scientific research & development services	4	D	D	D	b	D	D
	GRAND JUNCTION, CO							
54	**Professional, scientific, & technical services**	**210**	**80 712**	**36 285**	**7 686**	**1 174**	**37.0**	**13.2**
541	Professional, scientific, & technical services	210	80 712	36 285	7 686	1 174	37.0	13.2
5411	Legal services	64	23 577	12 504	2 528	315	30.9	9.3
54111	Offices of lawyers	62	D	D	D	e	D	D
541110	Offices of lawyers	62	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	62	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	12 270	5 592	1 319	291	48.7	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	12 270	5 592	1 319	291	48.7	9.1
541211	Offices of certified public accountants	35	8 858	4 119	930	146	48.0	4.9
541213	Tax return preparation services	3	D	D	D	b	D	D
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	49	23 360	10 448	2 184	310	46.3	1.5
54133	Engineering services	29	17 368	8 070	1 710	236	50.8	.7
541330	Engineering services	29	17 368	8 070	1 710	236	50.8	.7
5414	Specialized design services	5	3 296	789	136	26	38.0	2.6
54141	Interior design services	4	D	D	D	b	D	D
541410	Interior design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	6 926	3 020	573	55	23.3	1.3
54161	Management consulting services	12	D	D	D	b	D	D
541612	Human resources & executive search consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREELEY, CO							
54	**Professional, scientific, & technical services**	**154**	**53 638**	**21 083**	**5 297**	**715**	**36.2**	**14.9**
541	Professional, scientific, & technical services	154	53 638	21 083	5 297	715	36.2	14.9
5411	Legal services	55	14 046	3 776	814	158	48.5	29.8
54111	Offices of lawyers	53	D	D	D	c	D	D
541110	Offices of lawyers	53	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	8 870	3 819	923	167	38.7	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	8 870	3 819	923	167	38.7	3.1
541211	Offices of certified public accountants	18	6 717	3 063	717	109	37.4	2.8
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	13 017	7 176	2 137	181	33.7	2.4
54133	Engineering services	14	10 016	6 256	1 908	143	22.9	1.5
541330	Engineering services	14	10 016	6 256	1 908	143	22.9	1.5
5415	Computer systems design & related services	11	12 748	5 047	1 125	122	12.2	18.0
54151	Computer systems design & related services	11	12 748	5 047	1 125	122	12.2	18.0
541512	Computer systems design services	5	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	GREENWOOD VILLAGE, CO							
54	**Professional, scientific, & technical services**	**412**	**908 546**	**399 522**	**96 799**	**6 689**	**8.3**	**11.7**
541	Professional, scientific, & technical services	412	908 546	399 522	96 799	6 689	8.3	11.7
5411	Legal services	106	63 680	30 329	5 645	571	19.6	2.8
54111	Offices of lawyers	102	D	D	D	e	D	D
541110	Offices of lawyers	102	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	102	D	D	D	e	D	D
54119	Other legal services	4	D	D	D	c	D	D
541191	Title abstract & settlement offices	4	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	59	173 444	52 683	13 741	636	4.1	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	59	173 444	52 683	13 741	636	4.1	1.9
541211	Offices of certified public accountants	48	D	D	D	c	D	D
541219	Other accounting services	10	D	D	D	e	D	D
5413	Architectural, engineering, & related services	66	243 063	128 416	31 975	2 648	4.8	11.4
54131	Architectural services	16	34 258	12 528	2 885	313	7.9	53.0
541310	Architectural services	16	34 258	12 528	2 885	313	7.9	53.0
54133	Engineering services	43	205 026	114 534	28 922	2 316	3.9	3.4
541330	Engineering services	43	205 026	114 534	28 922	2 316	3.9	3.4
5414	Specialized design services	11	7 700	2 609	550	59	28.7	1.7
54143	Graphic design services	7	5 171	1 898	414	43	14.1	2.5
541430	Graphic design services	7	5 171	1 898	414	43	14.1	2.5
5414301	Graphic design services (except commercial art & medical artists)	7	5 171	1 898	414	43	14.1	2.5
5415	Computer systems design & related services	73	332 425	149 181	36 364	2 184	5.2	18.2
54151	Computer systems design & related services	73	332 425	149 181	36 364	2 184	5.2	18.2
541511	Custom computer programming services	32	D	D	D	f	D	D
541512	Computer systems design services	37	185 905	81 298	21 103	1 241	2.5	14.5
5415121	Computer systems integrators	14	59 838	23 052	5 891	401	1.3	1.2
5415122	Computer systems consultants (except systems integrators)	23	126 067	58 246	15 212	840	3.0	20.7
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	65	62 259	27 898	6 624	426	26.5	2.7
54161	Management consulting services	53	48 168	21 561	5 212	316	27.5	3.4
541611	Administrative management & general management consulting service	20	22 217	9 196	1 888	129	43.1	1.2
541612	Human resources & executive search consulting services	22	19 544	7 918	1 514	142	17.1	6.4
5416122	Executive placement services	13	13 385	6 275	1 128	108	12.0	9.0
5416123	Human resources & personnel management consulting	9	6 159	1 643	386	34	28.3	.8
541613	Marketing consulting services	5	D	D	D	b	D	D
54162	Environmental consulting services	4	8 427	4 135	957	72	1.9	–
541620	Environmental consulting services	4	8 427	4 135	957	72	1.9	–
54169	Other scientific & technical consulting services	8	5 664	2 202	455	38	54.6	–
541690	Other scientific & technical consulting services	8	5 664	2 202	455	38	54.6	–
5418	Advertising & related services	23	20 288	5 234	1 151	111	33.4	41.0
54189	Other services related to advertising	5	2 426	678	178	12	17.4	80.2
541890	Other services related to advertising	5	2 426	678	178	12	17.4	80.2
	GUNNISON, CO							
54	**Professional, scientific, & technical services**	**20**	**4 898**	**1 758**	**427**	**85**	**72.2**	**3.1**
541	Professional, scientific, & technical services	20	4 898	1 758	427	85	72.2	3.1
	LAFAYETTE, CO							
54	**Professional, scientific, & technical services**	**47**	**17 813**	**7 979**	**1 592**	**158**	**41.2**	**.9**
541	Professional, scientific, & technical services	47	17 813	7 979	1 592	158	41.2	.9
5413	Architectural, engineering, & related services	9	4 410	1 926	356	34	30.7	–
5417	Scientific research & development services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LA JUNTA, CO							
54	**Professional, scientific, & technical services**	**16**	**2 795**	**840**	**203**	**53**	**31.7**	**3.0**
541	Professional, scientific, & technical services	16	2 795	840	203	53	31.7	3.0
	LAKEWOOD, CO							
54	**Professional, scientific, & technical services**	**615**	**461 330**	**193 796**	**45 023**	**4 788**	**25.0**	**5.2**
541	Professional, scientific, & technical services	615	461 330	193 796	45 023	4 788	25.0	5.2
5411	Legal services	98	28 763	11 819	2 935	354	32.3	3.0
54111	Offices of lawyers	90	D	D	D	e	D	D
541110	Offices of lawyers	90	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	90	D	D	D	e	D	D
54119	Other legal services	8	D	D	D	b	D	D
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	109	29 293	12 054	3 142	734	34.9	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	109	29 293	12 054	3 142	734	34.9	4.2
541211	Offices of certified public accountants	52	D	D	D	c	D	D
541213	Tax return preparation services	14	4 119	2 096	735	377	29.3	.1
541219	Other accounting services	40	D	D	D	c	D	D
5413	Architectural, engineering, & related services	154	253 155	102 927	23 221	2 151	24.4	3.0
54131	Architectural services	18	4 531	1 953	396	47	65.6	–
541310	Architectural services	18	4 531	1 953	396	47	65.6	–
54133	Engineering services	115	228 900	88 912	20 049	1 805	24.9	3.3
541330	Engineering services	115	228 900	88 912	20 049	1 805	24.9	3.3
54137	Surveying & mapping (except geophysical) services	7	3 882	2 066	431	62	6.4	–
541370	Surveying & mapping (except geophysical) services	7	3 882	2 066	431	62	6.4	–
54138	Testing laboratories	5	11 182	7 936	1 864	184	1.3	2.0
541380	Testing laboratories	5	11 182	7 936	1 864	184	1.3	2.0
5414	Specialized design services	23	5 936	1 311	291	46	72.4	.3
54143	Graphic design services	13	4 150	975	223	36	79.1	–
541430	Graphic design services	13	4 150	975	223	36	79.1	–
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	92	75 762	37 626	9 266	705	15.5	15.8
54151	Computer systems design & related services	92	75 762	37 626	9 266	705	15.5	15.8
541511	Custom computer programming services	48	43 239	23 427	6 195	393	7.8	18.1
541512	Computer systems design services	33	23 947	8 983	1 733	158	26.0	16.8
5415121	Computer systems integrators	16	16 526	4 964	910	103	13.8	24.2
5415122	Computer systems consultants (except systems integrators)	17	7 421	4 019	823	55	53.2	.4
5416	Management, scientific, & technical consulting services	86	41 074	19 291	3 931	473	33.7	3.5
54161	Management consulting services	43	17 183	8 267	1 678	226	30.0	8.2
541611	Administrative management & general management consulting service	23	9 796	4 925	985	126	28.7	3.1
541612	Human resources & executive search consulting services	12	5 196	2 296	436	58	23.5	21.4
54162	Environmental consulting services	19	15 700	6 844	1 402	163	43.5	–
541620	Environmental consulting services	19	15 700	6 844	1 402	163	43.5	–
54169	Other scientific & technical consulting services	24	8 191	4 180	851	84	22.6	.5
541690	Other scientific & technical consulting services	24	8 191	4 180	851	84	22.6	.5
5418	Advertising & related services	29	18 949	6 389	1 614	144	9.2	3.0
5419	Other professional, scientific, & technical services	21	6 939	1 812	499	166	22.2	1.0
54192	Photographic services	17	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	LAMAR, CO							
54	**Professional, scientific, & technical services**	**26**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	26	D	D	D	c	D	D
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 455	897	283	37	56.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 455	897	283	37	56.2	–
	LAS ANIMAS, CO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	LEADVILLE, CO							
54	**Professional, scientific, & technical services**	**10**	**1 469**	**762**	**94**	**17**	**49.1**	**7.9**
541	Professional, scientific, & technical services	10	1 469	762	94	17	49.1	7.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LITTLETON, CO *							
54	**Professional, scientific, & technical services**	**269**	**91 753**	**37 258**	**7 630**	**1 054**	**42.6**	**5.7**
541	Professional, scientific, & technical services	269	91 753	37 258	7 630	1 054	42.6	5.7
5411	Legal services	53	14 694	5 375	1 204	159	39.9	8.1
54111	Offices of lawyers	46	D	D	D	c	D	D
541110	Offices of lawyers	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	9 988	5 409	1 073	215	70.8	18.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	9 988	5 409	1 073	215	70.8	18.0
541211	Offices of certified public accountants	30	6 234	3 023	545	83	53.5	28.6
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	49	22 309	10 407	2 212	232	40.3	1.3
54133	Engineering services	29	18 272	8 861	1 907	184	37.5	1.4
541330	Engineering services	29	18 272	8 861	1 907	184	37.5	1.4
5414	Specialized design services	10	4 416	1 197	250	50	13.0	2.7
54141	Interior design services	6	3 989	1 060	222	41	3.7	3.0
541410	Interior design services	6	3 989	1 060	222	41	3.7	3.0
5415	Computer systems design & related services	36	17 585	5 494	1 237	141	17.3	4.4
54151	Computer systems design & related services	36	17 585	5 494	1 237	141	17.3	4.4
541511	Custom computer programming services	16	D	D	D	b	D	D
541512	Computer systems design services	14	4 767	1 526	348	38	21.4	13.0
5416	Management, scientific, & technical consulting services	53	13 360	6 005	932	127	70.6	5.6
54161	Management consulting services	36	7 876	3 438	498	72	70.3	9.4
5418	Advertising & related services	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	a	D	D
	LITTLETON, CO (ARAPAHOE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**244**	**77 434**	**31 411**	**6 266**	**852**	**45.1**	**5.6**
541	Professional, scientific, & technical services	244	77 434	31 411	6 266	852	45.1	5.6
5411	Legal services	52	D	D	D	c	D	D
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	7 486	3 539	681	116	61.0	24.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	7 486	3 539	681	116	61.0	24.0
541211	Offices of certified public accountants	26	D	D	D	b	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	47	D	D	D	c	D	D
54133	Engineering services	28	D	D	D	c	D	D
541330	Engineering services	28	D	D	D	c	D	D
5414	Specialized design services	9	D	D	D	b	D	D
54141	Interior design services	5	D	D	D	b	D	D
541410	Interior design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	29	8 629	2 525	563	76	29.1	2.6
54151	Computer systems design & related services	29	8 629	2 525	563	76	29.1	2.6
5416	Management, scientific, & technical consulting services	46	12 438	5 808	900	118	69.0	5.3
54161	Management consulting services	29	6 954	3 241	466	63	67.5	9.5
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	a	D	D
	LITTLETON, CO (DOUGLAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	LITTLETON, CO (JEFFERSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LONGMONT, CO *							
54	**Professional, scientific, & technical services**	**188**	**74 598**	**32 405**	**6 154**	**915**	**37.9**	**23.3**
541	Professional, scientific, & technical services	188	74 598	32 405	6 154	915	37.9	23.3
5411	Legal services	32	10 263	4 209	689	132	36.5	1.9
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	7 433	2 899	741	234	43.7	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	7 433	2 899	741	234	43.7	4.8
541211	Offices of certified public accountants	17	D	D	D	b	D	D
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	16	1 714	698	130	35	47.7	8.6
5413	Architectural, engineering, & related services	44	32 424	14 649	2 923	310	37.0	38.0
54133	Engineering services	31	17 685	7 436	1 346	146	62.4	3.0
541330	Engineering services	31	17 685	7 436	1 346	146	62.4	3.0
54137	Surveying & mapping (except geophysical) services	4	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	c	D	D
5414	Specialized design services	7	2 591	331	88	23	15.4	1.2
5415	Computer systems design & related services	31	15 156	7 684	1 237	120	33.0	26.0
54151	Computer systems design & related services	31	15 156	7 684	1 237	120	33.0	26.0
541512	Computer systems design services	14	9 235	4 671	725	55	12.9	29.8
5415122	Computer systems consultants (except systems integrators)	8	4 819	2 166	485	28	15.5	57.2
5416	Management, scientific, & technical consulting services	18	3 774	1 617	244	45	91.7	2.8
54161	Management consulting services	14	2 792	1 363	216	39	89.3	3.2
5418	Advertising & related services	8	1 494	553	119	20	5.2	2.2
	LONGMONT, CO (BOULDER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**187**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	187	D	D	D	f	D	D
5411	Legal services	32	10 263	4 209	689	132	36.5	1.9
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	7 433	2 899	741	234	43.7	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	7 433	2 899	741	234	43.7	4.8
541211	Offices of certified public accountants	17	D	D	D	b	D	D
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	16	1 714	698	130	35	47.7	8.6
5413	Architectural, engineering, & related services	43	D	D	D	e	D	D
54133	Engineering services	30	D	D	D	c	D	D
541330	Engineering services	30	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	4	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	c	D	D
5414	Specialized design services	7	2 591	331	88	23	15.4	1.2
5415	Computer systems design & related services	31	15 156	7 684	1 237	120	33.0	26.0
54151	Computer systems design & related services	31	15 156	7 684	1 237	120	33.0	26.0
541512	Computer systems design services	14	9 235	4 671	725	55	12.9	29.8
5415122	Computer systems consultants (except systems integrators)	8	4 819	2 166	485	28	15.5	57.2
5416	Management, scientific, & technical consulting services	18	3 774	1 617	244	45	91.7	2.8
54161	Management consulting services	14	2 792	1 363	216	39	89.3	3.2
5418	Advertising & related services	8	1 494	553	119	20	5.2	2.2
	LONGMONT, CO (WELD COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	LOUISVILLE, CO							
54	**Professional, scientific, & technical services**	**86**	**67 461**	**30 141**	**7 713**	**611**	**20.6**	**3.7**
541	Professional, scientific, & technical services	86	67 461	30 141	7 713	611	20.6	3.7
5411	Legal services	15	6 619	2 792	1 106	56	20.1	9.2
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 054	376	92	26	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 054	376	92	26	100.0	–
5413	Architectural, engineering, & related services	15	14 899	8 197	1 943	141	17.5	.3
54133	Engineering services	11	14 440	7 951	1 896	124	14.9	.3
541330	Engineering services	11	14 440	7 951	1 896	124	14.9	.3
5415	Computer systems design & related services	19	D	D	D	e	D	D
54151	Computer systems design & related services	19	D	D	D	e	D	D
541512	Computer systems design services	9	30 288	14 832	3 863	238	5.1	–
5415121	Computer systems integrators	5	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	14	2 980	870	162	28	26.5	47.0
5418	Advertising & related services	5	7 410	1 561	233	71	44.3	–
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOVELAND, CO							
54	**Professional, scientific, & technical services**	**123**	**38 513**	**13 046**	**3 102**	**543**	**47.6**	**18.5**
541	Professional, scientific, & technical services	123	38 513	13 046	3 102	543	47.6	18.5
5411	Legal services	27	5 377	1 745	386	79	51.7	14.5
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	4 515	1 992	513	102	60.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	4 515	1 992	513	102	60.9	–
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	9 935	3 900	827	106	51.2	18.8
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5414	Specialized design services	6	2 266	229	50	13	99.3	.7
5415	Computer systems design & related services	15	10 307	3 019	778	75	12.9	34.2
54151	Computer systems design & related services	15	10 307	3 019	778	75	12.9	34.2
541512	Computer systems design services	5	8 203	2 159	597	59	2.0	42.8
5416	Management, scientific, & technical consulting services	13	2 842	1 175	344	105	48.9	21.6
5418	Advertising & related services	4	1 644	457	107	45	72.8	20.2
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
	MANITOU SPRINGS, CO							
54	**Professional, scientific, & technical services**	**9**	**1 816**	**1 104**	**188**	**18**	**9.1**	**24.0**
541	Professional, scientific, & technical services	9	1 816	1 104	188	18	9.1	24.0
	MONTE VISTA, CO							
54	**Professional, scientific, & technical services**	**12**	**2 370**	**1 213**	**271**	**44**	**30.7**	**5.4**
541	Professional, scientific, & technical services	12	2 370	1 213	271	44	30.7	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 592	920	204	28	7.6	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 592	920	204	28	7.6	7.8
	MONTROSE, CO							
54	**Professional, scientific, & technical services**	**65**	**17 432**	**6 620**	**1 491**	**246**	**57.0**	**4.0**
541	Professional, scientific, & technical services	65	17 432	6 620	1 491	246	57.0	4.0
5411	Legal services	20	D	D	D	b	D	D
54111	Offices of lawyers	18	3 067	1 086	243	41	49.6	17.3
541110	Offices of lawyers	18	3 067	1 086	243	41	49.6	17.3
5411101	Offices of lawyers (except legal aid societies)	18	3 067	1 086	243	41	49.6	17.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	4 627	1 644	445	79	53.7	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	4 627	1 644	445	79	53.7	3.0
5413	Architectural, engineering, & related services	18	D	D	D	b	D	D
	NORTHGLENN, CO *							
54	**Professional, scientific, & technical services**	**42**	**21 276**	**7 439**	**1 694**	**232**	**32.1**	**.2**
541	Professional, scientific, & technical services	42	21 276	7 439	1 694	232	32.1	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	4 279	1 523	374	61	6.6	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	4 279	1 523	374	61	6.6	.9
541211	Offices of certified public accountants	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	11 250	3 546	809	87	41.6	–
54133	Engineering services	10	10 488	3 201	733	78	41.7	–
541330	Engineering services	10	10 488	3 201	733	78	41.7	–
	NORTHGLENN, CO (ADAMS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**42**	**21 276**	**7 439**	**1 694**	**232**	**32.1**	**.2**
541	Professional, scientific, & technical services	42	21 276	7 439	1 694	232	32.1	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	4 279	1 523	374	61	6.6	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	4 279	1 523	374	61	6.6	.9
541211	Offices of certified public accountants	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	11 250	3 546	809	87	41.6	–
54133	Engineering services	10	10 488	3 201	733	78	41.7	–
541330	Engineering services	10	10 488	3 201	733	78	41.7	–
	ORCHARD CITY, CO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PARKER, CO							
54	**Professional, scientific, & technical services**	**58**	**13 087**	**5 156**	**1 097**	**150**	**51.7**	**8.5**
541	Professional, scientific, & technical services	58	13 087	5 156	1 097	150	51.7	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	893	397	123	23	88.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	893	397	123	23	88.9	–
5413	Architectural, engineering, & related services	9	3 377	1 529	295	43	21.1	–
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
	PUEBLO, CO							
54	**Professional, scientific, & technical services**	**176**	**46 531**	**17 921**	**3 684**	**939**	**44.9**	**5.6**
541	Professional, scientific, & technical services	176	46 531	17 921	3 684	939	44.9	5.6
5411	Legal services	67	19 938	7 389	1 449	275	47.0	3.2
54111	Offices of lawyers	63	17 677	6 683	1 345	247	51.9	3.3
541110	Offices of lawyers	63	17 677	6 683	1 345	247	51.9	3.3
5411101	Offices of lawyers (except legal aid societies)	63	17 677	6 683	1 345	247	51.9	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	D	D	D	e	D	D
541211	Offices of certified public accountants	14	D	D	D	b	D	D
541213	Tax return preparation services	5	D	D	D	b	D	D
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	26	7 437	3 860	727	120	43.4	.2
5414	Specialized design services	5	2 176	251	63	15	81.6	–
5416	Management, scientific, & technical consulting services	16	3 001	1 184	153	39	70.9	11.3
5418	Advertising & related services	8	2 196	879	208	26	5.9	49.2
5419	Other professional, scientific, & technical services	10	1 408	296	67	33	44.2	–
54192	Photographic services	10	1 408	296	67	33	44.2	–
	RIFLE, CO							
54	**Professional, scientific, & technical services**	**14**	**2 628**	**1 184**	**246**	**61**	**44.1**	**34.9**
541	Professional, scientific, & technical services	14	2 628	1 184	246	61	44.1	34.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	886	450	87	37	25.4	74.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	886	450	87	37	25.4	74.6
	ROCKY FORD, CO							
54	**Professional, scientific, & technical services**	**5**	**1 143**	**255**	**59**	**17**	**45.1**	**–**
541	Professional, scientific, & technical services	5	1 143	255	59	17	45.1	–
	SALIDA, CO							
54	**Professional, scientific, & technical services**	**19**	**2 791**	**1 072**	**228**	**53**	**77.7**	**7.8**
541	Professional, scientific, & technical services	19	2 791	1 072	228	53	77.7	7.8
	SHERIDAN, CO							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	f	D	D
5414	Specialized design services	2	D	D	D	a	D	D
5418	Advertising & related services	2	D	D	D	f	D	D
54185	Display advertising	1	D	D	D	f	D	D
541850	Display advertising	1	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	f	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
	SILVERTHORNE, CO							
54	**Professional, scientific, & technical services**	**10**	**2 949**	**699**	**147**	**19**	**40.9**	**15.6**
541	Professional, scientific, & technical services	10	2 949	699	147	19	40.9	15.6
	STEAMBOAT SPRINGS, CO							
54	**Professional, scientific, & technical services**	**92**	**29 833**	**10 072**	**2 633**	**382**	**40.1**	**27.0**
541	Professional, scientific, & technical services	92	29 833	10 072	2 633	382	40.1	27.0
5411	Legal services	27	D	D	D	b	D	D
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	1 928	834	187	44	60.6	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	1 928	834	187	44	60.6	4.6
5413	Architectural, engineering, & related services	24	14 112	5 630	1 662	175	31.3	36.2
5414	Specialized design services	6	2 628	589	108	22	1.6	14.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	STERLING, CO							
54	**Professional, scientific, & technical services**	**29**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	29	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 359	1 244	309	49	73.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 359	1 244	309	49	73.8	–
541219	Other accounting services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	e	D	D
54151	Computer systems design & related services	1	D	D	D	e	D	D
541512	Computer systems design services	1	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	1	D	D	D	e	D	D
	SUPERIOR, CO *							
54	**Professional, scientific, & technical services**	**12**	**3 692**	**1 049**	**181**	**18**	**75.8**	**2.0**
541	Professional, scientific, & technical services	12	3 692	1 049	181	18	75.8	2.0
5416	Management, scientific, & technical consulting services	5	3 035	671	131	8	85.1	–
	SUPERIOR, CO (BOULDER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**12**	**3 692**	**1 049**	**181**	**18**	**75.8**	**2.0**
541	Professional, scientific, & technical services	12	3 692	1 049	181	18	75.8	2.0
5416	Management, scientific, & technical consulting services	5	3 035	671	131	8	85.1	–
	THORNTON, CO *							
54	**Professional, scientific, & technical services**	**42**	**11 414**	**3 845**	**963**	**264**	**65.9**	**3.3**
541	Professional, scientific, & technical services	42	11 414	3 845	963	264	65.9	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 152	811	205	60	25.7	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 152	811	205	60	25.7	2.5
541219	Other accounting services	7	1 955	758	189	52	19.0	2.8
5413	Architectural, engineering, & related services	5	1 341	502	110	16	78.0	–
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
	THORNTON, CO (ADAMS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**42**	**11 414**	**3 845**	**963**	**264**	**65.9**	**3.3**
541	Professional, scientific, & technical services	42	11 414	3 845	963	264	65.9	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 152	811	205	60	25.7	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 152	811	205	60	25.7	2.5
541219	Other accounting services	7	1 955	758	189	52	19.0	2.8
5413	Architectural, engineering, & related services	5	1 341	502	110	16	78.0	–
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
	TRINIDAD, CO							
54	**Professional, scientific, & technical services**	**16**	**2 924**	**1 409**	**315**	**68**	**43.1**	**3.4**
541	Professional, scientific, & technical services	16	2 924	1 409	315	68	43.1	3.4
	VAIL, CO							
54	**Professional, scientific, & technical services**	**50**	**19 030**	**7 264**	**1 687**	**149**	**33.1**	**5.6**
541	Professional, scientific, & technical services	50	19 030	7 264	1 687	149	33.1	5.6
5411	Legal services	14	4 244	2 145	598	32	46.1	–
54111	Offices of lawyers	14	4 244	2 145	598	32	46.1	–
541110	Offices of lawyers	14	4 244	2 145	598	32	46.1	–
5411101	Offices of lawyers (except legal aid societies)	14	4 244	2 145	598	32	46.1	–
5413	Architectural, engineering, & related services	16	10 224	4 025	860	84	18.1	–
54131	Architectural services	12	9 277	3 695	791	74	17.6	–
541310	Architectural services	12	9 277	3 695	791	74	17.6	–
5414	Specialized design services	6	D	D	D	a	D	D
	WALSENBURG, CO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WESTMINSTER, CO *							
54	**Professional, scientific, & technical services**	**187**	**67 641**	**28 504**	**5 778**	**968**	**33.2**	**8.2**
541	Professional, scientific, & technical services	187	67 641	28 504	5 778	968	33.2	8.2
5411	Legal services	32	9 722	3 800	886	112	18.7	13.3
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
54119	Other legal services	6	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	6 214	2 453	666	333	47.1	18.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	6 214	2 453	666	333	47.1	18.9
541213	Tax return preparation services	7	D	D	D	e	D	D
541219	Other accounting services	12	1 678	680	131	39	64.7	35.3
5413	Architectural, engineering, & related services	30	14 840	6 393	1 308	154	19.0	8.1
54133	Engineering services	20	13 795	6 000	1 217	135	16.2	8.7
541330	Engineering services	20	13 795	6 000	1 217	135	16.2	8.7
5414	Specialized design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	38	18 146	7 837	1 412	121	34.3	.5
54151	Computer systems design & related services	38	18 146	7 837	1 412	121	34.3	.5
541511	Custom computer programming services	20	D	D	D	b	D	D
541512	Computer systems design services	16	6 969	1 941	371	47	49.6	.7
5415122	Computer systems consultants (except systems integrators)	12	5 054	1 554	287	36	30.5	1.0
5416	Management, scientific, & technical consulting services	34	12 159	5 612	1 006	121	56.3	9.4
54161	Management consulting services	21	4 343	1 370	287	51	71.9	20.1
54162	Environmental consulting services	6	4 145	2 422	324	31	79.2	6.4
541620	Environmental consulting services	6	4 145	2 422	324	31	79.2	6.4
54169	Other scientific & technical consulting services	7	3 671	1 820	395	39	12.0	.3
541690	Other scientific & technical consulting services	7	3 671	1 820	395	39	12.0	.3
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	WESTMINSTER, CO (ADAMS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**131**	**47 578**	**21 746**	**4 726**	**793**	**31.9**	**9.6**
541	Professional, scientific, & technical services	131	47 578	21 746	4 726	793	31.9	9.6
5411	Legal services	29	D	D	D	b	D	D
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	D	D	D	e	D	D
541213	Tax return preparation services	6	D	D	D	e	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	8 626	5 087	1 136	138	15.8	14.0
5414	Specialized design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	23	15 316	6 939	1 280	101	32.5	–
54151	Computer systems design & related services	23	15 316	6 939	1 280	101	32.5	–
541511	Custom computer programming services	11	D	D	D	b	D	D
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	20	7 021	2 950	644	84	65.4	12.2
54161	Management consulting services	15	4 056	1 239	264	48	70.3	21.2
	WESTMINSTER, CO (JEFFERSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**56**	**20 063**	**6 758**	**1 052**	**175**	**36.2**	**4.7**
541	Professional, scientific, & technical services	56	20 063	6 758	1 052	175	36.2	4.7
5413	Architectural, engineering, & related services	10	6 214	1 306	172	16	23.4	–
5416	Management, scientific, & technical consulting services	14	5 138	2 662	362	37	43.9	5.6
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WHEAT RIDGE, CO							
54	**Professional, scientific, & technical services**	**144**	**93 917**	**37 845**	**8 220**	**993**	**19.2**	**9.1**
541	Professional, scientific, & technical services	144	93 917	37 845	8 220	993	19.2	9.1
5411	Legal services	35	7 687	2 359	511	75	44.1	7.3
54111	Offices of lawyers	34	D	D	D	b	D	D
541110	Offices of lawyers	34	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	25 612	10 089	2 838	260	11.4	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	25 612	10 089	2 838	260	11.4	2.5
541211	Offices of certified public accountants	14	D	D	D	b	D	D
541219	Other accounting services	15	1 476	683	169	41	57.2	42.8
5413	Architectural, engineering, & related services	28	41 370	18 705	3 587	418	11.1	12.9
54133	Engineering services	15	35 369	15 822	3 022	323	11.3	14.2
541330	Engineering services	15	35 369	15 822	3 022	323	11.3	14.2
5416	Management, scientific, & technical consulting services	18	6 028	1 890	307	82	64.9	1.6
54161	Management consulting services	10	3 869	806	209	65	55.5	2.6
5418	Advertising & related services	13	8 821	2 750	552	98	10.5	.3
54189	Other services related to advertising	4	2 682	588	150	22	–	.9
541890	Other services related to advertising	4	2 682	588	150	22	–	.9
	WINDSOR, CO *							
54	**Professional, scientific, & technical services**	**14**	**4 659**	**2 104**	**388**	**71**	**37.5**	**23.6**
541	Professional, scientific, & technical services	14	4 659	2 104	388	71	37.5	23.6
5413	Architectural, engineering, & related services	4	2 468	1 009	175	35	37.6	–
	WINDSOR, CO (WELD COUNTY PART) *							
54	**Professional, scientific, & technical services**	**14**	**4 659**	**2 104**	**388**	**71**	**37.5**	**23.6**
541	Professional, scientific, & technical services	14	4 659	2 104	388	71	37.5	23.6
5413	Architectural, engineering, & related services	4	2 468	1 009	175	35	37.6	–
	WOODLAND PARK, CO							
54	**Professional, scientific, & technical services**	**35**	**13 174**	**4 033**	**859**	**127**	**39.4**	**12.1**
541	Professional, scientific, & technical services	35	13 174	4 033	859	127	39.4	12.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	6 425	1 868	404	50	21.8	.2
	YUMA, CO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ADAMS COUNTY, CO							
54	**Professional, scientific, & technical services**	**76**	**78 921**	**38 524**	**9 200**	**852**	**11.2**	**32.0**
541	Professional, scientific, & technical services	76	78 921	38 524	9 200	852	11.2	32.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	1 588	752	174	51	43.5	14.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	1 588	752	174	51	43.5	14.5
5413	Architectural, engineering, & related services	20	D	D	D	c	D	D
54138	Testing laboratories	5	D	D	D	b	D	D
541380	Testing laboratories	5	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	12	D	D	D	e	D	D
54151	Computer systems design & related services	12	D	D	D	e	D	D
541511	Custom computer programming services	4	D	D	D	c	D	D
541512	Computer systems design services	7	D	D	D	e	D	D
5415121	Computer systems integrators	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
54161	Management consulting services	8	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D
	BALANCE OF ALAMOSA COUNTY, CO							
54	**Professional, scientific, & technical services**	**7**	**1 542**	**702**	**143**	**31**	**76.8**	**–**
541	Professional, scientific, & technical services	7	1 542	702	143	31	76.8	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ARAPAHOE COUNTY, CO							
54	**Professional, scientific, & technical services**	**706**	**D**	**D**	**D**	**i**	**D**	**D**
541	Professional, scientific, & technical services	706	D	D	D	i	D	D
5411	Legal services	54	23 537	9 775	2 026	231	31.4	10.2
54111	Offices of lawyers	52	D	D	D	c	D	D
541110	Offices of lawyers	52	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	52	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	113	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	113	D	D	D	e	D	D
541211	Offices of certified public accountants	74	D	D	D	e	D	D
541219	Other accounting services	35	D	D	D	b	D	D
5413	Architectural, engineering, & related services	123	120 542	61 338	14 255	1 293	22.8	1.0
54133	Engineering services	87	D	D	D	g	D	D
541330	Engineering services	87	D	D	D	g	D	D
54137	Surveying & mapping (except geophysical) services	10	8 253	3 956	1 190	89	5.3	–
541370	Surveying & mapping (except geophysical) services	10	8 253	3 956	1 190	89	5.3	–
5414	Specialized design services	32	D	D	D	c	D	D
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	20	7 152	2 057	418	63	23.6	.6
541430	Graphic design services	20	7 152	2 057	418	63	23.6	.6
5414301	Graphic design services (except commercial art & medical artists)	18	D	D	D	b	D	D
5415	Computer systems design & related services	166	D	D	D	g	D	D
54151	Computer systems design & related services	166	D	D	D	g	D	D
541511	Custom computer programming services	69	D	D	D	g	D	D
541512	Computer systems design services	71	141 183	48 835	11 827	1 055	15.7	5.2
5415121	Computer systems integrators	31	103 387	32 695	8 160	780	13.1	3.5
5415122	Computer systems consultants (except systems integrators)	40	37 796	16 140	3 667	275	22.8	10.1
541519	Other computer related services	24	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	142	D	D	D	f	D	D
54161	Management consulting services	99	D	D	D	e	D	D
541611	Administrative management & general management consulting service	35	D	D	D	c	D	D
541612	Human resources & executive search consulting services	33	15 027	7 280	1 471	143	25.6	3.6
5416122	Executive placement services	16	D	D	D	b	D	D
541613	Marketing consulting services	26	D	D	D	b	D	D
541618	Other management consulting services	4	D	D	D	b	D	D
54162	Environmental consulting services	15	6 315	2 721	616	58	19.8	15.8
541620	Environmental consulting services	15	6 315	2 721	616	58	19.8	15.8
54169	Other scientific & technical consulting services	28	5 529	2 132	319	83	57.3	16.2
541690	Other scientific & technical consulting services	28	5 529	2 132	319	83	57.3	16.2
5418	Advertising & related services	45	D	D	D	f	D	D
54189	Other services related to advertising	11	D	D	D	f	D	D
541890	Other services related to advertising	11	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	21	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	BALANCE OF ARCHULETA COUNTY, CO							
54	**Professional, scientific, & technical services**	**27**	**5 192**	**1 633**	**233**	**57**	**57.0**	**5.1**
541	Professional, scientific, & technical services	27	5 192	1 633	233	57	57.0	5.1
5413	Architectural, engineering, & related services	5	2 191	494	62	16	80.6	8.8
	BALANCE OF BACA COUNTY, CO							
54	**Professional, scientific, & technical services**	**3**	**252**	**90**	**23**	**6**	**74.2**	**25.8**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BOULDER COUNTY, CO							
54	**Professional, scientific, & technical services**	**259**	**D**	**D**	**D**	**i**	**D**	**D**
541	Professional, scientific, & technical services	259	D	D	D	i	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	50	D	D	D	b	D	D
54131	Architectural services	12	D	D	D	b	D	D
541310	Architectural services	12	D	D	D	b	D	D
5414	Specialized design services	13	D	D	D	a	D	D
5415	Computer systems design & related services	78	D	D	D	i	D	D
54151	Computer systems design & related services	78	D	D	D	i	D	D
541511	Custom computer programming services	32	D	D	D	c	D	D
541512	Computer systems design services	33	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	26	D	D	D	b	D	D
541513	Computer facilities management services	2	D	D	D	i	D	D
5416	Management, scientific, & technical consulting services	55	10 733	5 014	1 208	96	56.9	6.9
54161	Management consulting services	25	4 214	2 183	562	39	72.1	3.0
54169	Other scientific & technical consulting services	20	3 975	1 741	435	32	41.6	12.6
541690	Other scientific & technical consulting services	20	3 975	1 741	435	32	41.6	12.6
5418	Advertising & related services	13	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	a	D	D
	BALANCE OF CHAFFEE COUNTY, CO							
54	**Professional, scientific, & technical services**	**23**	**4 896**	**1 667**	**439**	**125**	**60.5**	**5.4**
541	Professional, scientific, & technical services	23	4 896	1 667	439	125	60.5	5.4
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	BALANCE OF CHEYENNE COUNTY, CO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CLEAR CREEK COUNTY, CO							
54	**Professional, scientific, & technical services**	**31**	**5 149**	**1 874**	**360**	**47**	**54.0**	**12.0**
541	Professional, scientific, & technical services	31	5 149	1 874	360	47	54.0	12.0
	BALANCE OF CONEJOS COUNTY, CO							
54	**Professional, scientific, & technical services**	**3**	**230**	**55**	**15**	**8**	**D**	**–**
	BALANCE OF COSTILLA COUNTY, CO							
54	**Professional, scientific, & technical services**	**3**	**262**	**82**	**8**	**4**	**100.0**	**–**
	BALANCE OF CUSTER COUNTY, CO							
54	**Professional, scientific, & technical services**	**9**	**2 797**	**668**	**113**	**59**	**81.8**	**2.1**
541	Professional, scientific, & technical services	9	2 797	668	113	59	81.8	2.1
	BALANCE OF DELTA COUNTY, CO							
54	**Professional, scientific, & technical services**	**22**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	22	D	D	D	b	D	D
	BALANCE OF DOLORES COUNTY, CO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF DOUGLAS COUNTY, CO							
54	**Professional, scientific, & technical services**	**310**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	310	D	D	D	f	D	D
5411	Legal services	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	D	D	D	b	D	D
5413	Architectural, engineering, & related services	61	D	D	D	c	D	D
54133	Engineering services	46	14 409	4 686	850	84	74.4	5.1
541330	Engineering services	46	14 409	4 686	850	84	74.4	5.1
5415	Computer systems design & related services	94	D	D	D	e	D	D
54151	Computer systems design & related services	94	D	D	D	e	D	D
541511	Custom computer programming services	38	D	D	D	c	D	D
541512	Computer systems design services	43	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	37	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	71	D	D	D	c	D	D
54161	Management consulting services	60	D	D	D	b	D	D
	BALANCE OF EAGLE COUNTY, CO							
54	**Professional, scientific, & technical services**	**141**	**68 260**	**26 922**	**5 477**	**606**	**21.8**	**5.1**
541	Professional, scientific, & technical services	141	68 260	26 922	5 477	606	21.8	5.1
5411	Legal services	23	5 841	2 059	447	58	42.8	18.2
54111	Offices of lawyers	19	3 638	1 229	262	36	68.7	22.5
541110	Offices of lawyers	19	3 638	1 229	262	36	68.7	22.5
5411101	Offices of lawyers (except legal aid societies)	19	3 638	1 229	262	36	68.7	22.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	5 062	2 204	468	93	61.8	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	5 062	2 204	468	93	61.8	5.4
541211	Offices of certified public accountants	15	3 681	1 717	359	55	47.5	7.4
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	37	21 086	11 518	2 031	236	22.7	.5
54131	Architectural services	18	8 396	3 665	724	82	27.6	.8
541310	Architectural services	18	8 396	3 665	724	82	27.6	.8
54133	Engineering services	16	D	D	D	c	D	D
541330	Engineering services	16	D	D	D	c	D	D
5414	Specialized design services	12	D	D	D	b	D	D
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	8	D	D	D	b	D	D
54151	Computer systems design & related services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	13 361	5 429	1 185	97	7.6	9.7
54161	Management consulting services	11	D	D	D	b	D	D
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	a	D	D
	BALANCE OF ELBERT COUNTY, CO							
54	**Professional, scientific, & technical services**	**36**	**4 131**	**1 682**	**319**	**46**	**59.3**	**7.6**
541	Professional, scientific, & technical services	36	4 131	1 682	319	46	59.3	7.6
	BALANCE OF EL PASO COUNTY, CO							
54	**Professional, scientific, & technical services**	**139**	**35 167**	**14 162**	**2 861**	**358**	**45.2**	**11.1**
541	Professional, scientific, & technical services	139	35 167	14 162	2 861	358	45.2	11.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	D	D	D	c	D	D
5414	Specialized design services	6	1 390	399	40	19	45.6	4.9
5415	Computer systems design & related services	38	8 626	4 982	957	108	65.1	1.4
54151	Computer systems design & related services	38	8 626	4 982	957	108	65.1	1.4
541512	Computer systems design services	16	5 172	3 108	617	76	66.3	.6
5416	Management, scientific, & technical consulting services	25	7 663	2 837	502	39	58.3	12.3
54161	Management consulting services	17	D	D	D	b	D	D
	BALANCE OF FREMONT COUNTY, CO							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GARFIELD COUNTY, CO							
54	**Professional, scientific, & technical services**	**19**	**3 411**	**785**	**108**	**26**	**51.6**	**–**
541	Professional, scientific, & technical services	19	3 411	785	108	26	51.6	–
5413	Architectural, engineering, & related services	8	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF GILPIN COUNTY, CO							
54	**Professional, scientific, & technical services**	**8**	**2 451**	**1 032**	**731**	**111**	**17.5**	**9.7**
541	Professional, scientific, & technical services	8	2 451	1 032	731	111	17.5	9.7
	BALANCE OF GRAND COUNTY, CO							
54	**Professional, scientific, & technical services**	**42**	**6 898**	**2 437**	**419**	**99**	**46.1**	**17.9**
541	Professional, scientific, & technical services	42	6 898	2 437	419	99	46.1	17.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 260	529	97	23	89.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 260	529	97	23	89.8	–
5413	Architectural, engineering, & related services	8	2 409	585	121	23	16.6	44.5
	BALANCE OF GUNNISON COUNTY, CO							
54	**Professional, scientific, & technical services**	**25**	**5 511**	**1 849**	**416**	**59**	**64.3**	**.7**
541	Professional, scientific, & technical services	25	5 511	1 849	416	59	64.3	.7
	BALANCE OF HINSDALE COUNTY, CO							
54	**Professional, scientific, & technical services**	**4**	**578**	**134**	**32**	**4**	**100.0**	**–**
	BALANCE OF HUERFANO COUNTY, CO							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	a	D	D
	BALANCE OF JACKSON COUNTY, CO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF JEFFERSON COUNTY, CO							
54	**Professional, scientific, & technical services**	**836**	**455 869**	**181 897**	**40 431**	**3 830**	**28.3**	**8.5**
541	Professional, scientific, & technical services	836	455 869	181 897	40 431	3 830	28.3	8.5
5411	Legal services	70	D	D	D	c	D	D
54111	Offices of lawyers	65	D	D	D	c	D	D
541110	Offices of lawyers	65	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	65	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	96	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	96	D	D	D	c	D	D
541211	Offices of certified public accountants	41	D	D	D	b	D	D
541219	Other accounting services	46	2 863	1 095	256	69	68.5	24.4
5413	Architectural, engineering, & related services	183	D	D	D	g	D	D
54133	Engineering services	133	95 358	38 498	8 209	859	34.6	11.5
541330	Engineering services	133	95 358	38 498	8 209	859	34.6	11.5
54138	Testing laboratories	10	9 378	4 019	923	115	74.0	22.1
541380	Testing laboratories	10	9 378	4 019	923	115	74.0	22.1
5414	Specialized design services	31	D	D	D	b	D	D
54141	Interior design services	14	D	D	D	b	D	D
541410	Interior design services	14	D	D	D	b	D	D
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5415	Computer systems design & related services	173	D	D	D	g	D	D
54151	Computer systems design & related services	173	D	D	D	g	D	D
541511	Custom computer programming services	72	D	D	D	e	D	D
541512	Computer systems design services	69	D	D	D	e	D	D
5415121	Computer systems integrators	22	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	47	25 836	9 812	2 499	215	21.7	9.4
541519	Other computer related services	25	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	208	D	D	D	f	D	D
54161	Management consulting services	139	D	D	D	e	D	D
541611	Administrative management & general management consulting service	76	D	D	D	c	D	D
541613	Marketing consulting services	25	D	D	D	b	D	D
541618	Other management consulting services	8	D	D	D	b	D	D
54162	Environmental consulting services	34	D	D	D	e	D	D
541620	Environmental consulting services	34	D	D	D	e	D	D
54169	Other scientific & technical consulting services	35	D	D	D	b	D	D
541690	Other scientific & technical consulting services	35	D	D	D	b	D	D
5417	Scientific research & development services	24	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	21	42 090	18 330	4 254	385	8.4	1.8
541710	R&D in the physical, engineering, & life sciences	21	42 090	18 330	4 254	385	8.4	1.8
5417101	R&D in the physical & engineering sciences	15	39 667	17 497	4 003	358	4.5	1.9
5418	Advertising & related services	29	D	D	D	b	D	D
54189	Other services related to advertising	8	1 812	438	100	20	42.6	–
541890	Other services related to advertising	8	1 812	438	100	20	42.6	–
5419	Other professional, scientific, & technical services	22	D	D	D	b	D	D
54192	Photographic services	12	1 800	391	89	35	40.3	2.7
541921	Photographic studios, portrait	9	1 494	293	66	32	31.0	3.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF KIOWA COUNTY, CO							
54	**Professional, scientific, & technical services**	**3**	**346**	**51**	**14**	**4**	**D**	**–**
	BALANCE OF KIT CARSON COUNTY, CO							
54	**Professional, scientific, & technical services**	**3**	**475**	**134**	**37**	**12**	**D**	**–**
	BALANCE OF LAKE COUNTY, CO							
54	**Professional, scientific, & technical services**	**3**	**305**	**101**	**15**	**5**	**100.0**	**–**
	BALANCE OF LA PLATA COUNTY, CO							
54	**Professional, scientific, & technical services**	**49**	**12 984**	**4 021**	**785**	**132**	**47.4**	**16.0**
541	Professional, scientific, & technical services	49	12 984	4 021	785	132	47.4	16.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	895	279	59	15	58.4	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	895	279	59	15	58.4	2.0
5413	Architectural, engineering, & related services	17	6 507	1 941	354	54	51.9	.5
5418	Advertising & related services	3	D	D	D	a	D	D
	BALANCE OF LARIMER COUNTY, CO							
54	**Professional, scientific, & technical services**	**142**	**44 820**	**15 560**	**3 271**	**552**	**52.5**	**2.1**
541	Professional, scientific, & technical services	142	44 820	15 560	3 271	552	52.5	2.1
5413	Architectural, engineering, & related services	37	16 595	6 238	1 360	209	42.4	2.6
54133	Engineering services	29	D	D	D	c	D	D
541330	Engineering services	29	D	D	D	c	D	D
54138	Testing laboratories	4	D	D	D	b	D	D
541380	Testing laboratories	4	D	D	D	b	D	D
5414	Specialized design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	21	D	D	D	b	D	D
54151	Computer systems design & related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	34	11 077	3 299	593	91	64.2	.7
54161	Management consulting services	19	4 128	1 322	170	37	97.5	.3
54162	Environmental consulting services	7	5 560	1 548	355	34	31.7	–
541620	Environmental consulting services	7	5 560	1 548	355	34	31.7	–
5418	Advertising & related services	13	D	D	D	b	D	D
	BALANCE OF LAS ANIMAS COUNTY, CO							
54	**Professional, scientific, & technical services**	**3**	**464**	**239**	**60**	**15**	**D**	**–**
	BALANCE OF LINCOLN COUNTY, CO							
54	**Professional, scientific, & technical services**	**5**	**500**	**231**	**57**	**16**	**100.0**	**–**
	BALANCE OF LOGAN COUNTY, CO							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MESA COUNTY, CO							
54	**Professional, scientific, & technical services**	**57**	**9 278**	**2 564**	**474**	**95**	**50.9**	**15.6**
541	Professional, scientific, & technical services	57	9 278	2 564	474	95	50.9	15.6
5413	Architectural, engineering, & related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	3 484	1 082	239	29	26.0	40.1
54161	Management consulting services	12	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
	BALANCE OF MOFFAT COUNTY, CO							
54	**Professional, scientific, & technical services**	**4**	**383**	**131**	**30**	**9**	**100.0**	**–**
	BALANCE OF MONTEZUMA COUNTY, CO							
54	**Professional, scientific, & technical services**	**16**	**3 445**	**972**	**167**	**41**	**84.3**	**9.4**
541	Professional, scientific, & technical services	16	3 445	972	167	41	84.3	9.4
	BALANCE OF MONTROSE COUNTY, CO							
54	**Professional, scientific, & technical services**	**15**	**1 376**	**762**	**67**	**13**	**40.0**	**21.9**
541	Professional, scientific, & technical services	15	1 376	762	67	13	40.0	21.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MORGAN COUNTY, CO							
54	**Professional, scientific, & technical services**	**6**	**1 626**	**523**	**106**	**24**	**73.9**	**26.1**
541	Professional, scientific, & technical services	6	1 626	523	106	24	73.9	26.1
	BALANCE OF OTERO COUNTY, CO							
54	**Professional, scientific, & technical services**	**3**	**126**	**54**	**20**	**3**	**100.0**	**–**
	BALANCE OF OURAY COUNTY, CO							
54	**Professional, scientific, & technical services**	**12**	**2 046**	**860**	**224**	**30**	**52.3**	**20.7**
541	Professional, scientific, & technical services	12	2 046	860	224	30	52.3	20.7
	BALANCE OF PARK COUNTY, CO							
54	**Professional, scientific, & technical services**	**21**	**3 643**	**1 270**	**301**	**49**	**37.7**	**14.1**
541	Professional, scientific, & technical services	21	3 643	1 270	301	49	37.7	14.1
	BALANCE OF PHILLIPS COUNTY, CO							
54	**Professional, scientific, & technical services**	**8**	**1 162**	**169**	**49**	**15**	**93.6**	**6.1**
541	Professional, scientific, & technical services	8	1 162	169	49	15	93.6	6.1
	BALANCE OF PITKIN COUNTY, CO							
54	**Professional, scientific, & technical services**	**52**	**20 213**	**5 410**	**1 264**	**147**	**55.7**	**6.7**
541	Professional, scientific, & technical services	52	20 213	5 410	1 264	147	55.7	6.7
5413	Architectural, engineering, & related services	12	3 865	1 695	388	42	54.0	–
5414	Specialized design services	10	8 371	796	192	22	71.1	–
54141	Interior design services	8	D	D	D	a	D	D
541410	Interior design services	8	D	D	D	a	D	D
	BALANCE OF PROWERS COUNTY, CO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PUEBLO COUNTY, CO							
54	**Professional, scientific, & technical services**	**16**	**3 146**	**1 364**	**268**	**42**	**57.4**	**5.5**
541	Professional, scientific, & technical services	16	3 146	1 364	268	42	57.4	5.5
5413	Architectural, engineering, & related services	5	1 415	685	109	21	35.5	2.6
	BALANCE OF RIO BLANCO COUNTY, CO							
54	**Professional, scientific, & technical services**	**14**	**2 440**	**879**	**138**	**37**	**68.6**	**17.3**
541	Professional, scientific, & technical services	14	2 440	879	138	37	68.6	17.3
	BALANCE OF RIO GRANDE COUNTY, CO							
54	**Professional, scientific, & technical services**	**6**	**1 291**	**505**	**101**	**18**	**12.0**	**3.6**
541	Professional, scientific, & technical services	6	1 291	505	101	18	12.0	3.6
	BALANCE OF ROUTT COUNTY, CO							
54	**Professional, scientific, & technical services**	**10**	**950**	**408**	**89**	**12**	**44.3**	**.6**
541	Professional, scientific, & technical services	10	950	408	89	12	44.3	.6
	BALANCE OF SAGUACHE COUNTY, CO							
54	**Professional, scientific, & technical services**	**6**	**681**	**243**	**55**	**11**	**45.8**	**41.9**
	BALANCE OF SAN JUAN COUNTY, CO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SAN MIGUEL COUNTY, CO							
54	**Professional, scientific, & technical services**	**44**	**9 781**	**3 658**	**764**	**110**	**45.7**	**4.3**
541	Professional, scientific, & technical services	44	9 781	3 658	764	110	45.7	4.3
5411	Legal services	14	4 225	1 602	306	39	33.8	3.4
5413	Architectural, engineering, & related services	12	2 769	1 182	237	29	40.2	9.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SEDGWICK COUNTY, CO							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SUMMIT COUNTY, CO							
54	**Professional, scientific, & technical services**	**119**	**42 205**	**17 647**	**3 788**	**512**	**36.3**	**16.9**
541	Professional, scientific, & technical services	119	42 205	17 647	3 788	512	36.3	16.9
5411	Legal services	18	7 438	2 888	669	77	31.4	10.4
54111	Offices of lawyers	15	4 777	1 830	427	49	44.2	16.2
541110	Offices of lawyers	15	4 777	1 830	427	49	44.2	16.2
5411101	Offices of lawyers (except legal aid societies)	15	4 777	1 830	427	49	44.2	16.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	9 433	4 547	866	102	31.1	9.7
5414	Specialized design services	8	1 984	315	80	14	69.8	19.2
5416	Management, scientific, & technical consulting services	20	D	D	D	b	D	D
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	9	7 344	2 327	550	72	24.8	–
54182	Public relations agencies	3	D	D	D	b	D	D
541820	Public relations agencies	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	c	D	D
54192	Photographic services	8	D	D	D	c	D	D
541921	Photographic studios, portrait	6	D	D	D	c	D	D
	BALANCE OF TELLER COUNTY, CO							
54	**Professional, scientific, & technical services**	**15**	**3 261**	**1 042**	**285**	**28**	**11.6**	**26.9**
541	Professional, scientific, & technical services	15	3 261	1 042	285	28	11.6	26.9
	BALANCE OF WASHINGTON COUNTY, CO							
54	**Professional, scientific, & technical services**	**5**	**759**	**206**	**51**	**16**	**100.0**	**–**
	BALANCE OF WELD COUNTY, CO							
54	**Professional, scientific, & technical services**	**42**	**11 902**	**3 879**	**816**	**139**	**83.0**	**1.2**
541	Professional, scientific, & technical services	42	11 902	3 879	816	139	83.0	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 138	441	111	33	95.4	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 138	441	111	33	95.4	4.4
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	BALANCE OF YUMA COUNTY, CO							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

COLORADO

Arvada is in Adams and Jefferson Counties.

Aurora is in Adams, Arapahoe, and Douglas Counties.

Berthoud is in Larimer and Weld Counties; it annexed into Weld County in December 1996.

Brighton is in Adams and Weld Counties.

Broomfield is in Adams, Boulder, Jefferson, and Weld Counties.

Littleton is in Arapahoe, Douglas, and Jefferson Counties.

Longmont is in Boulder and Weld Counties.

Northglenn is in Adams and Weld Counties.

Superior is in Boulder and Jefferson Counties.

Thornton is in Adams and Weld Counties.

Westminster is in Adams and Jefferson Counties.

Windsor is in Larimer and Weld Counties; it annexed into Larimer County in November 1994.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

COLORADO

Boulder—Longmont, CO PMSA

Boulder County, CO

Colorado Springs, CO MSA

El Paso County, CO

Denver, CO PMSA

Adams County, CO

Arapahoe County, CO

Denver County, CO

Douglas County, CO

Jefferson County, CO

Denver—Boulder—Greeley, CO CMSA

Boulder—Longmont, CO PMSA

Boulder County, CO

Denver—Boulder—Greeley, CO CMSA—Con.

Denver, CO PMSA

Adams County, CO

Arapahoe County, CO

Denver County, CO

Douglas County, CO

Jefferson County, CO

Greeley, CO PMSA

Weld County, CO

Fort Collins—Loveland, CO MSA

Larimer County, CO

Grand Junction, CO MSA

Mesa County, CO

Greeley, CO PMSA

Weld County, CO

Pueblo, CO MSA

Pueblo County, CO

U.S. Census Bureau, 1997 Economic Census

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU

ECONOMIC CENSUS 1997

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CONNECTICUT							
54	**Professional, scientific, & technical services**	**9 393**	**9 115 836**	**3 700 144**	**800 822**	**71 058**	**21.7**	**5.9**
541	Professional, scientific, & technical services	9 393	9 115 836	3 700 144	800 822	71 058	21.7	5.9
5411	Legal services	2 691	1 731 625	660 703	140 997	14 748	24.9	4.2
54111	Offices of lawyers	2 651	1 723 287	658 133	140 456	14 659	24.9	4.2
541110	Offices of lawyers	2 651	1 723 287	658 133	140 456	14 659	24.9	4.2
5411101	Offices of lawyers (except legal aid societies)	2 651	1 723 287	658 133	140 456	14 659	24.9	4.2
54119	Other legal services	40	8 338	2 570	541	89	26.9	8.5
541191	Title abstract & settlement offices	26	5 917	2 044	417	67	27.1	5.9
541199	All other legal services	14	2 421	526	124	22	26.2	14.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 174	973 600	392 002	86 954	10 537	18.6	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 174	973 600	392 002	86 954	10 537	18.6	4.8
541211	Offices of certified public accountants	777	729 329	277 533	61 336	6 221	18.9	3.1
541213	Tax return preparation services	120	24 110	8 706	3 186	1 760	38.4	1.7
541214	Payroll services	33	159 378	81 700	16 829	1 743	2.1	5.4
541219	Other accounting services	244	60 783	24 063	5 603	813	50.1	24.8
5413	Architectural, engineering, & related services	1 292	1 155 851	500 513	113 897	10 930	31.2	5.0
54131	Architectural services	324	238 061	85 065	17 114	1 727	30.1	2.0
541310	Architectural services	324	238 061	85 065	17 114	1 727	30.1	2.0
54133	Engineering services	715	748 088	345 459	81 430	7 282	34.1	6.2
541330	Engineering services	715	748 088	345 459	81 430	7 282	34.1	6.2
54134	Drafting services	12	D	D	D	a	D	D
541340	Drafting services	12	D	D	D	a	D	D
54135	Building inspection services	47	12 015	4 648	988	153	33.6	2.0
541350	Building inspection services	47	12 015	4 648	988	153	33.6	2.0
54136	Geophysical surveying & mapping services	3	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	107	36 036	15 310	3 368	449	30.4	3.9
541370	Surveying & mapping (except geophysical) services	107	36 036	15 310	3 368	449	30.4	3.9
54138	Testing laboratories	84	116 181	47 339	10 505	1 264	15.3	3.7
541380	Testing laboratories	84	116 181	47 339	10 505	1 264	15.3	3.7
5414	Specialized design services	473	272 186	84 491	18 283	1 848	34.3	3.2
54141	Interior design services	132	78 739	18 181	3 768	479	45.5	4.6
541410	Interior design services	132	78 739	18 181	3 768	479	45.5	4.6
54142	Industrial design services	24	15 251	7 156	1 588	137	11.8	4.7
541420	Industrial design services	24	15 251	7 156	1 588	137	11.8	4.7
54143	Graphic design services	306	171 611	57 645	12 733	1 208	30.9	2.6
541430	Graphic design services	306	171 611	57 645	12 733	1 208	30.9	2.6
5414301	Graphic design services (except commercial art & medical artists)	263	152 531	51 607	11 083	1 094	32.5	2.4
5414302	Commercial art	42	D	D	D	c	D	D
5414303	Medical artists	1	D	D	D	a	D	D
54149	Other specialized design services	11	6 585	1 509	194	24	41.0	–
541490	Other specialized design services	11	6 585	1 509	194	24	41.0	–
5415	Computer systems design & related services	1 171	1 418 493	585 573	134 900	9 377	19.7	7.6
54151	Computer systems design & related services	1 171	1 418 493	585 573	134 900	9 377	19.7	7.6
541511	Custom computer programming services	523	638 683	349 316	73 263	5 353	18.6	9.1
541512	Computer systems design services	510	634 402	192 637	51 303	3 190	21.8	7.2
5415121	Computer systems integrators	195	417 518	90 598	19 906	1 770	16.6	6.0
5415122	Computer systems consultants (except systems integrators)	315	216 884	102 039	31 397	1 420	31.8	9.4
541513	Computer facilities management services	19	89 850	20 472	6 252	444	1.2	3.4
541519	Other computer related services	119	55 558	23 148	4 082	390	39.2	1.9
5416	Management, scientific, & technical consulting services	1 481	1 574 104	722 560	154 223	9 447	22.6	7.4
54161	Management consulting services	1 242	1 434 835	670 980	142 324	8 277	21.2	5.9
541611	Administrative management & general management consulting service	479	620 860	303 119	69 561	3 434	16.5	7.4
541612	Human resources & executive search consulting services	343	327 443	178 077	35 654	2 359	30.1	3.4
5416121	Actuarial consulting	22	35 624	18 185	3 363	215	15.2	1.3
5416122	Executive placement services	201	181 784	95 324	17 850	1 084	26.0	4.5
5416123	Human resources & personnel management consulting	120	110 035	64 568	14 441	1 060	41.7	2.2
541613	Marketing consulting services	336	396 994	160 551	31 566	2 009	22.0	5.8
541614	Process, physical distribution, & logistics consulting services	49	63 883	17 335	3 238	246	10.3	4.4
541618	Other management consulting services	35	25 655	11 898	2 305	229	35.3	5.2
54162	Environmental consulting services	76	61 912	26 121	5 790	577	20.2	33.9
541620	Environmental consulting services	76	61 912	26 121	5 790	577	20.2	33.9
54169	Other scientific & technical consulting services	163	77 357	25 459	6 109	593	51.3	15.1
541690	Other scientific & technical consulting services	163	77 357	25 459	6 109	593	51.3	15.1
5417	Scientific research & development services	115	164 942	67 099	14 396	1 003	11.1	2.6
54171	R&D in the physical, engineering, & life sciences	99	147 012	61 301	13 048	892	11.7	2.8
541710	R&D in the physical, engineering, & life sciences	99	147 012	61 301	13 048	892	11.7	2.8
5417101	R&D in the physical & engineering sciences	59	65 565	27 663	5 659	401	17.0	2.1
5417102	Research & development in the life sciences	40	81 447	33 638	7 389	491	7.5	3.3
54172	Research & development in the social sciences & humanities	16	17 930	5 798	1 348	111	5.9	1.6
541720	R&D in the social sciences & humanities	16	17 930	5 798	1 348	111	5.9	1.6

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CONNECTICUT—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	617	1 037 310	345 654	75 859	9 073	17.5	6.3
54181	Advertising agencies	242	257 019	115 420	25 634	1 875	19.0	8.5
541810	Advertising agencies	242	257 019	115 420	25 634	1 875	19.0	8.5
54182	Public relations agencies	87	53 531	17 648	3 585	306	41.7	4.9
541820	Public relations agencies	87	53 531	17 648	3 585	306	41.7	4.9
54183	Media buying services	17	18 606	5 181	994	95	13.7	5.1
541830	Media buying services	17	18 606	5 181	994	95	13.7	5.1
54184	Media representatives	27	40 035	14 214	3 224	306	20.3	35.8
541840	Media representatives	27	40 035	14 214	3 224	306	20.3	35.8
5418401	Radio & television advertising representatives	7	10 864	4 387	865	87	10.2	21.0
5418402	Publishers' advertising representatives	20	29 171	9 827	2 359	219	24.1	41.3
54185	Display advertising	22	81 367	37 817	8 358	2 535	1.4	.1
541850	Display advertising	22	81 367	37 817	8 358	2 535	1.4	.1
5418501	Display advertising (except outdoor)	11	D	D	D	g	D	D
5418502	Outdoor advertising services	11	D	D	D	b	D	D
54186	Direct mail advertising	96	426 440	104 233	22 025	2 728	15.3	3.9
541860	Direct mail advertising	96	426 440	104 233	22 025	2 728	15.3	3.9
54187	Advertising material distribution services	6	9 027	3 740	972	130	–	48.4
541870	Advertising material distribution services	6	9 027	3 740	972	130	–	48.4
54189	Other services related to advertising	120	151 285	47 401	11 067	1 098	22.3	3.0
541890	Other services related to advertising	120	151 285	47 401	11 067	1 098	22.3	3.0
5418901	Welcoming services	2	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	66	84 900	15 818	3 562	496	25.0	3.1
5418903	Sign painting & lettering shop	35	D	D	D	b	D	D
5418909	All other advertising	17	59 244	29 671	7 050	456	14.7	–
5419	Other professional, scientific, & technical services	379	787 725	341 549	61 313	4 095	9.2	7.2
54191	Marketing research & public opinion polling	143	722 922	323 707	57 471	3 277	6.6	7.2
541910	Marketing research & public opinion polling	143	722 922	323 707	57 471	3 277	6.6	7.2
54192	Photographic services	202	54 563	14 195	3 029	710	39.1	7.8
541921	Photographic studios, portrait	139	34 427	8 161	1 646	504	41.3	7.6
541922	Commercial photography	63	20 136	6 034	1 383	206	35.4	8.3
54193	Translation & interpretation services	6	3 615	1 277	264	28	24.1	.1
541930	Translation & interpretation services	6	3 615	1 277	264	28	24.1	.1
54199	All other professional, scientific, & technical services	28	6 625	2 370	549	80	39.8	12.8
541990	All other professional, scientific, & technical services	28	6 625	2 370	549	80	39.8	12.8

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	CONNECTICUT								
54	**Professional, scientific, & technical services**	**67**	**70 370**	**72 836**	**33 164**	**7 609**	**868**	**19.4**	**12.3**
541	Professional, scientific, & technical services	67	70 370	72 836	33 164	7 609	868	19.4	12.3
5411	Legal services	31	18 474	16 963	9 391	2 303	247	24.2	17.4
54111	Offices of lawyers	31	18 474	16 963	9 391	2 303	247	24.2	17.4
541110	Offices of lawyers	31	18 474	16 963	9 391	2 303	247	24.2	17.4
5411102	Legal aid societies & similar legal services	31	18 474	16 963	9 391	2 303	247	24.2	17.4
5417	Scientific research & development services	36	51 896	55 873	23 773	5 306	621	17.7	10.4
54171	R&D in the physical, engineering, & life sciences	26	44 141	47 610	19 857	4 394	404	12.2	11.9
541710	R&D in the physical, engineering, & life sciences	26	44 141	47 610	19 857	4 394	404	12.2	11.9
5417101	R&D in the physical & engineering sciences	15	21 254	20 486	6 626	1 507	184	20.4	8.0
5417102	Research & development in the life sciences	11	22 887	27 124	13 231	2 887	220	4.6	15.5
54172	Research & development in the social sciences & humanities	10	7 755	8 263	3 916	912	217	48.6	1.9
541720	R&D in the social sciences & humanities	10	7 755	8 263	3 916	912	217	48.6	1.9

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA							
54	**Professional, scientific, & technical services**	**17 935**	**22 955 581**	**9 388 567**	**2 086 758**	**177 449**	**17.1**	**8.7**
541	Professional, scientific, & technical services	17 935	22 955 581	9 388 567	2 086 758	177 449	17.1	8.7
5411	Legal services	4 638	3 859 269	1 437 158	307 171	28 802	20.5	8.4
54111	Offices of lawyers	4 542	D	D	D	k	D	D
541110	Offices of lawyers	4 542	D	D	D	k	D	D
5411101	Offices of lawyers (except legal aid societies)	4 542	D	D	D	k	D	D
54119	Other legal services	96	D	D	D	f	D	D
541191	Title abstract & settlement offices	74	D	D	D	f	D	D
541199	All other legal services	22	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 030	1 735 793	698 163	161 762	20 572	16.4	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 030	1 735 793	698 163	161 762	20 572	16.4	4.7
541211	Offices of certified public accountants	1 211	1 363 012	524 569	119 600	11 969	14.6	2.4
541213	Tax return preparation services	202	41 670	16 837	6 563	3 382	33.4	4.0
541214	Payroll services	72	D	D	D	g	D	D
541219	Other accounting services	545	D	D	D	h	D	D
5413	Architectural, engineering, & related services	2 690	5 026 940	1 860 158	412 958	37 972	16.4	3.7
54131	Architectural services	657	1 134 451	388 706	83 751	7 861	13.4	1.3
541310	Architectural services	657	1 134 451	388 706	83 751	7 861	13.4	1.3
54133	Engineering services	1 633	3 640 014	1 350 135	302 989	26 896	17.0	4.1
541330	Engineering services	1 633	3 640 014	1 350 135	302 989	26 896	17.0	4.1
54134	Drafting services	15	5 046	3 277	761	72	14.9	1.4
541340	Drafting services	15	5 046	3 277	761	72	14.9	1.4
54135	Building inspection services	63	D	D	D	c	D	D
541350	Building inspection services	63	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	182	76 803	44 053	8 714	1 238	24.1	7.3
541370	Surveying & mapping (except geophysical) services	182	76 803	44 053	8 714	1 238	24.1	7.3
54138	Testing laboratories	129	156 595	67 907	15 823	1 752	17.7	7.7
541380	Testing laboratories	129	156 595	67 907	15 823	1 752	17.7	7.7
5414	Specialized design services	678	406 979	120 906	26 621	2 970	28.5	5.0
54141	Interior design services	207	D	D	D	f	D	D
541410	Interior design services	207	D	D	D	f	D	D
54142	Industrial design services	37	37 842	12 791	2 914	298	6.3	.7
541420	Industrial design services	37	37 842	12 791	2 914	298	6.3	.7
54143	Graphic design services	421	D	D	D	g	D	D
541430	Graphic design services	421	D	D	D	g	D	D
5414301	Graphic design services (except commercial art & medical artists)	365	D	D	D	g	D	D
5414302	Commercial art	54	D	D	D	c	D	D
54149	Other specialized design services	13	4 829	1 674	332	83	81.4	3.6
541490	Other specialized design services	13	4 829	1 674	332	83	81.4	3.6
5415	Computer systems design & related services	3 046	4 544 066	2 119 773	463 969	33 823	14.2	12.1
54151	Computer systems design & related services	3 046	4 544 066	2 119 773	463 969	33 823	14.2	12.1
541511	Custom computer programming services	1 408	D	D	D	j	D	D
541512	Computer systems design services	1 295	D	D	D	j	D	D
5415121	Computer systems integrators	393	D	D	D	j	D	D
5415122	Computer systems consultants (except systems integrators)	902	D	D	D	i	D	D
541513	Computer facilities management services	29	D	D	D	g	D	D
541519	Other computer related services	314	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	2 788	3 689 614	1 727 436	362 256	23 693	18.8	10.1
54161	Management consulting services	2 236	D	D	D	j	D	D
541611	Administrative management & general management consulting service	1 057	1 884 941	987 972	210 068	11 179	10.6	8.6
541612	Human resources & executive search consulting services	543	502 284	245 617	49 693	3 508	25.3	10.6
5416121	Actuarial consulting	17	D	D	D	c	D	D
5416122	Executive placement services	272	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	254	272 961	117 233	24 942	1 840	23.5	14.8
541613	Marketing consulting services	452	D	D	D	h	D	D
541614	Process, physical distribution, & logistics consulting services	110	D	D	D	f	D	D
541618	Other management consulting services	74	D	D	D	f	D	D
54162	Environmental consulting services	204	D	D	D	g	D	D
541620	Environmental consulting services	204	D	D	D	g	D	D
54169	Other scientific & technical consulting services	348	D	D	D	h	D	D
541690	Other scientific & technical consulting services	348	D	D	D	h	D	D
5417	Scientific research & development services	492	1 662 081	703 459	192 548	12 123	8.6	12.2
54171	R&D in the physical, engineering, & life sciences	447	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	447	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	254	D	D	D	h	D	D
5417102	Research & development in the life sciences	193	D	D	D	i	D	D
54172	Research & development in the social sciences & humanities	45	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	45	D	D	D	h	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	970	1 647 608	572 640	127 008	12 985	22.2	14.8
54181	Advertising agencies	346	575 356	229 604	49 475	4 478	32.7	22.0
541810	Advertising agencies	346	575 356	229 604	49 475	4 478	32.7	22.0
54182	Public relations agencies	190	224 731	94 653	20 204	2 031	21.2	6.6
541820	Public relations agencies	190	224 731	94 653	20 204	2 031	21.2	6.6
54183	Media buying services	20	D	D	D	c	D	D
541830	Media buying services	20	D	D	D	c	D	D
54184	Media representatives	72	D	D	D	e	D	D
541840	Media representatives	72	D	D	D	e	D	D
5418401	Radio & television advertising representatives	35	25 099	9 157	2 281	255	6.4	16.6
5418402	Publishers' advertising representatives	37	D	D	D	c	D	D
54185	Display advertising	26	D	D	D	f	D	D
541850	Display advertising	26	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	13	D	D	D	e	D	D
5418502	Outdoor advertising services	13	D	D	D	c	D	D
54186	Direct mail advertising	119	403 302	157 745	38 167	4 044	19.1	19.6
541860	Direct mail advertising	119	403 302	157 745	38 167	4 044	19.1	19.6
54189	Other services related to advertising	185	272 863	46 629	9 459	1 185	13.2	2.8
541890	Other services related to advertising	185	272 863	46 629	9 459	1 185	13.2	2.8
5418902	Advertising specialties goods distributor	82	127 736	21 225	4 458	570	17.0	2.1
5418903	Sign painting & lettering shop	71	17 662	4 999	968	186	52.9	7.8
5418909	All other advertising	32	127 465	20 405	4 033	429	4.0	2.8
5419	Other professional, scientific, & technical services	603	383 231	148 874	32 465	4 509	18.9	3.7
54191	Marketing research & public opinion polling	134	D	D	D	g	D	D
541910	Marketing research & public opinion polling	134	D	D	D	g	D	D
54192	Photographic services	375	100 599	26 741	5 450	1 379	33.7	6.8
541921	Photographic studios, portrait	256	63 405	16 524	3 321	1 063	35.1	5.2
541922	Commercial photography	119	37 194	10 217	2 129	316	31.2	9.4
54193	Translation & interpretation services	32	D	D	D	f	D	D
541930	Translation & interpretation services	32	D	D	D	f	D	D
54199	All other professional, scientific, & technical services	62	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	62	D	D	D	c	D	D
	Boston, MA–NH PMSA							
54	**Professional, scientific, & technical services**	**12 711**	**19 390 881**	**7 913 090**	**1 759 017**	**141 512**	**15.1**	**8.5**
541	Professional, scientific, & technical services	12 711	19 390 881	7 913 090	1 759 017	141 512	15.1	8.5
5411	Legal services	3 196	3 282 718	1 197 610	253 473	22 263	18.1	8.9
54111	Offices of lawyers	3 138	3 228 357	1 180 445	249 994	21 862	18.2	8.6
541110	Offices of lawyers	3 138	3 228 357	1 180 445	249 994	21 862	18.2	8.6
5411101	Offices of lawyers (except legal aid societies)	3 138	3 228 357	1 180 445	249 994	21 862	18.2	8.6
54119	Other legal services	58	54 361	17 165	3 479	401	12.6	27.0
541191	Title abstract & settlement offices	40	28 704	8 308	1 729	196	21.7	6.7
541199	All other legal services	18	25 657	8 857	1 750	205	2.3	49.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 330	1 485 060	583 250	134 574	15 608	13.5	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 330	1 485 060	583 250	134 574	15 608	13.5	4.6
541211	Offices of certified public accountants	820	1 195 537	445 583	102 056	9 778	12.1	2.1
541213	Tax return preparation services	119	D	D	D	g	D	D
541214	Payroll services	48	167 535	80 991	17 971	2 182	2.8	18.1
541219	Other accounting services	343	D	D	D	g	D	D
5413	Architectural, engineering, & related services	1 858	4 436 822	1 579 921	352 381	30 137	12.2	3.2
54131	Architectural services	564	1 092 479	372 737	80 552	7 433	12.1	1.2
541310	Architectural services	564	1 092 479	372 737	80 552	7 433	12.1	1.2
54133	Engineering services	1 083	3 178 808	1 128 148	254 441	20 749	11.9	3.7
541330	Engineering services	1 083	3 178 808	1 128 148	254 441	20 749	11.9	3.7
54134	Drafting services	8	D	D	D	b	D	D
541340	Drafting services	8	D	D	D	b	D	D
54135	Building inspection services	30	7 436	3 537	412	65	35.2	–
541350	Building inspection services	30	7 436	3 537	412	65	35.2	–
54137	Surveying & mapping (except geophysical) services	99	51 493	29 906	5 876	721	20.7	9.1
541370	Surveying & mapping (except geophysical) services	99	51 493	29 906	5 876	721	20.7	9.1
54138	Testing laboratories	64	100 314	41 837	10 217	1 083	16.3	8.6
541380	Testing laboratories	64	100 314	41 837	10 217	1 083	16.3	8.6
5414	Specialized design services	525	340 100	101 271	22 553	2 475	26.1	5.8
54141	Interior design services	163	101 283	24 394	5 432	659	36.4	3.1
541410	Interior design services	163	101 283	24 394	5 432	659	36.4	3.1
54142	Industrial design services	22	30 601	9 521	2 174	227	5.9	.6
541420	Industrial design services	22	30 601	9 521	2 174	227	5.9	.6
54143	Graphic design services	331	204 936	66 346	14 759	1 530	23.2	8.0
541430	Graphic design services	331	204 936	66 346	14 759	1 530	23.2	8.0
5414301	Graphic design services (except commercial art & medical artists)	286	182 665	58 161	12 919	1 345	23.2	8.6
5414302	Commercial art	43	D	D	D	c	D	D
54149	Other specialized design services	9	3 280	1 010	188	59	73.6	5.3
541490	Other specialized design services	9	3 280	1 010	188	59	73.6	5.3

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Boston, MA–NH PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	2 124	3 338 159	1 604 173	346 529	25 464	14.0	13.3
54151	Computer systems design & related services	2 124	3 338 159	1 604 173	346 529	25 464	14.0	13.3
541511	Custom computer programming services	994	1 520 181	764 968	165 023	11 554	14.4	12.3
541512	Computer systems design services	882	1 633 974	760 112	164 674	12 683	13.0	14.4
5415121	Computer systems integrators	251	1 037 870	494 220	108 140	7 696	8.2	17.3
5415122	Computer systems consultants (except systems integrators)	631	596 104	265 892	56 534	4 987	21.4	9.3
541513	Computer facilities management services	21	D	D	D	e	D	D
541519	Other computer related services	227	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	2 123	3 247 532	1 567 630	328 451	19 986	16.8	8.6
54161	Management consulting services	1 730	2 749 531	1 369 112	287 070	16 469	14.5	9.3
541611	Administrative management & general management consulting service	826	1 759 172	939 962	200 393	9 998	9.3	6.5
541612	Human resources & executive search consulting services	424	458 521	224 869	46 043	3 064	22.6	10.2
5416121	Actuarial consulting	14	19 612	10 830	2 065	150	8.1	.3
5416122	Executive placement services	206	179 359	101 622	20 132	1 242	25.1	5.5
5416123	Human resources & personnel management consulting	204	259 550	112 417	23 846	1 672	22.0	14.2
541613	Marketing consulting services	352	357 853	122 030	27 101	2 296	30.1	15.3
541614	Process, physical distribution, & logistics consulting services	77	120 390	59 047	8 311	615	11.7	19.0
541618	Other management consulting services	51	53 595	23 204	5 222	496	21.2	31.3
54162	Environmental consulting services	128	D	D	D	g	D	D
541620	Environmental consulting services	128	D	D	D	g	D	D
54169	Other scientific & technical consulting services	265	D	D	D	g	D	D
541690	Other scientific & technical consulting services	265	D	D	D	g	D	D
5417	Scientific research & development services	377	1 493 526	626 803	176 029	10 784	8.0	11.5
54171	R&D in the physical, engineering, & life sciences	336	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	336	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	177	D	D	D	h	D	D
5417102	Research & development in the life sciences	159	853 652	371 169	114 478	4 879	4.5	13.1
54172	Research & development in the social sciences & humanities	41	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	41	D	D	D	h	D	D
5418	Advertising & related services	759	1 435 035	519 045	115 781	10 944	21.6	14.9
54181	Advertising agencies	266	532 851	214 821	46 695	4 119	30.6	23.5
541810	Advertising agencies	266	532 851	214 821	46 695	4 119	30.6	23.5
54182	Public relations agencies	172	215 507	91 142	19 464	1 940	20.0	6.8
541820	Public relations agencies	172	215 507	91 142	19 464	1 940	20.0	6.8
54183	Media buying services	17	30 460	15 670	3 404	242	3.8	–
541830	Media buying services	17	30 460	15 670	3 404	242	3.8	–
54184	Media representatives	63	36 494	12 490	2 966	301	21.3	18.1
541840	Media representatives	63	36 494	12 490	2 966	301	21.3	18.1
5418401	Radio & television advertising representatives	31	D	D	D	c	D	D
5418402	Publishers' advertising representatives	32	D	D	D	b	D	D
54185	Display advertising	17	46 718	8 065	1 672	176	5.3	13.2
541850	Display advertising	17	46 718	8 065	1 672	176	5.3	13.2
5418502	Outdoor advertising services	8	D	D	D	c	D	D
54186	Direct mail advertising	90	324 980	134 620	32 935	3 130	20.2	16.5
541860	Direct mail advertising	90	324 980	134 620	32 935	3 130	20.2	16.5
54189	Other services related to advertising	126	D	D	D	g	D	D
541890	Other services related to advertising	126	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	53	103 288	18 029	3 916	457	13.8	1.3
5418903	Sign painting & lettering shop	45	D	D	D	c	D	D
5418909	All other advertising	28	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	419	331 929	133 387	29 246	3 851	17.5	3.4
54191	Marketing research & public opinion polling	111	218 438	97 085	21 494	2 222	13.6	2.4
541910	Marketing research & public opinion polling	111	218 438	97 085	21 494	2 222	13.6	2.4
54192	Photographic services	240	69 856	18 405	3 916	960	32.8	7.3
541921	Photographic studios, portrait	152	39 104	10 136	2 142	699	37.0	4.8
541922	Commercial photography	88	30 752	8 269	1 774	261	27.5	10.4
54193	Translation & interpretation services	25	27 964	11 686	2 507	538	3.6	1.2
541930	Translation & interpretation services	25	27 964	11 686	2 507	538	3.6	1.2
54199	All other professional, scientific, & technical services	43	15 671	6 211	1 329	131	27.4	4.2
541990	All other professional, scientific, & technical services	43	15 671	6 211	1 329	131	27.4	4.2

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Brockton, MA PMSA							
54	**Professional, scientific, & technical services**	**365**	**199 486**	**67 435**	**14 326**	**2 479**	**29.7**	**8.5**
541	Professional, scientific, & technical services	365	199 486	67 435	14 326	2 479	29.7	8.5
5411	Legal services	127	43 272	17 161	3 522	490	32.0	14.5
54111	Offices of lawyers	125	D	D	D	e	D	D
541110	Offices of lawyers	125	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	125	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	13 462	5 275	1 550	464	43.4	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	13 462	5 275	1 550	464	43.4	6.3
541211	Offices of certified public accountants	27	8 294	2 989	728	102	40.3	8.9
541213	Tax return preparation services	7	D	D	D	e	D	D
541219	Other accounting services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	72	43 530	18 608	3 760	481	51.5	6.8
54133	Engineering services	45	25 752	10 096	2 108	237	64.8	11.0
541330	Engineering services	45	25 752	10 096	2 108	237	64.8	11.0
54137	Surveying & mapping (except geophysical) services	10	2 698	1 328	205	56	46.1	.4
541370	Surveying & mapping (except geophysical) services	10	2 698	1 328	205	56	46.1	.4
54138	Testing laboratories	6	11 728	5 848	1 168	141	27.8	–
541380	Testing laboratories	6	11 728	5 848	1 168	141	27.8	–
5414	Specialized design services	9	3 575	1 260	259	32	10.9	–
54143	Graphic design services	4	3 187	1 162	237	17	–	–
541430	Graphic design services	4	3 187	1 162	237	17	–	–
5414301	Graphic design services (except commercial art & medical artists)	4	3 187	1 162	237	17	–	–
5415	Computer systems design & related services	35	D	D	D	b	D	D
54151	Computer systems design & related services	35	D	D	D	b	D	D
541512	Computer systems design services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	18 563	6 872	1 316	171	42.9	5.2
54161	Management consulting services	23	16 738	6 366	1 217	160	36.7	5.7
541612	Human resources & executive search consulting services	6	4 305	1 487	224	31	64.9	.3
5416122	Executive placement services	4	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	15	56 037	10 761	2 477	656	1.6	1.2
54185	Display advertising	2	D	D	D	e	D	D
541850	Display advertising	2	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
54186	Direct mail advertising	2	D	D	D	e	D	D
541860	Direct mail advertising	2	D	D	D	e	D	D
54189	Other services related to advertising	5	1 790	391	86	20	28.9	18.0
541890	Other services related to advertising	5	1 790	391	86	20	28.9	18.0
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	9	2 413	625	112	30	17.2	1.7
541921	Photographic studios, portrait	6	2 130	507	90	24	13.4	1.9
	Fitchburg–Leominster, MA PMSA							
54	**Professional, scientific, & technical services**	**192**	**65 237**	**23 968**	**5 118**	**722**	**48.4**	**6.9**
541	Professional, scientific, & technical services	192	65 237	23 968	5 118	722	48.4	6.9
5411	Legal services	69	16 171	4 950	1 135	198	56.4	4.8
54111	Offices of lawyers	68	D	D	D	c	D	D
541110	Offices of lawyers	68	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	68	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	8 230	3 353	790	126	47.1	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	8 230	3 353	790	126	47.1	10.1
541211	Offices of certified public accountants	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	7 397	3 171	662	89	72.3	.6
5414	Specialized design services	8	D	D	D	b	D	D
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	24	13 493	5 375	1 210	96	45.7	15.2
54151	Computer systems design & related services	24	13 493	5 375	1 210	96	45.7	15.2
541512	Computer systems design services	12	D	D	D	b	D	D
541519	Other computer related services	3	3 613	1 102	91	13	D	53.5
5416	Management, scientific, & technical consulting services	19	13 345	5 433	955	123	21.6	5.7
54161	Management consulting services	12	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA —Con.							
	Lawrence, MA–NH PMSA							
54	**Professional, scientific, & technical services**	**894**	**554 805**	**208 137**	**47 796**	**5 199**	**32.5**	**10.0**
541	Professional, scientific, & technical services	894	554 805	208 137	47 796	5 199	32.5	10.0
5411	Legal services	220	67 872	22 708	4 874	765	51.9	2.7
54111	Offices of lawyers	214	66 437	22 078	4 751	743	52.7	2.7
541110	Offices of lawyers	214	66 437	22 078	4 751	743	52.7	2.7
5411101	Offices of lawyers (except legal aid societies)	214	66 437	22 078	4 751	743	52.7	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	119	45 670	21 255	5 374	972	46.0	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	119	45 670	21 255	5 374	972	46.0	4.4
541211	Offices of certified public accountants	70	28 083	13 695	3 256	433	49.0	2.9
541213	Tax return preparation services	17	3 001	1 198	501	261	29.2	7.2
541219	Other accounting services	28	13 258	5 571	1 455	241	46.9	3.5
5413	Architectural, engineering, & related services	143	93 110	36 629	8 096	902	50.5	5.2
54131	Architectural services	13	4 204	1 238	278	47	96.7	1.6
541310	Architectural services	13	4 204	1 238	278	47	96.7	1.6
54133	Engineering services	99	73 359	26 742	5 818	610	54.3	6.4
541330	Engineering services	99	73 359	26 742	5 818	610	54.3	6.4
54137	Surveying & mapping (except geophysical) services	18	6 083	3 413	794	148	25.4	1.2
541370	Surveying & mapping (except geophysical) services	18	6 083	3 413	794	148	25.4	1.2
54138	Testing laboratories	7	8 358	4 818	1 126	82	13.4	–
541380	Testing laboratories	7	8 358	4 818	1 126	82	13.4	–
5414	Specialized design services	27	13 741	4 378	821	93	30.2	.2
54141	Interior design services	6	D	D	D	b	D	D
541410	Interior design services	6	D	D	D	b	D	D
54143	Graphic design services	19	9 682	2 763	525	56	41.9	–
541430	Graphic design services	19	9 682	2 763	525	56	41.9	–
5414301	Graphic design services (except commercial art & medical artists)	17	D	D	D	b	D	D
5415	Computer systems design & related services	175	205 559	79 357	18 810	1 365	13.4	7.6
54151	Computer systems design & related services	175	205 559	79 357	18 810	1 365	13.4	7.6
541511	Custom computer programming services	79	37 213	18 208	4 218	271	22.5	34.3
541512	Computer systems design services	77	162 623	58 862	14 225	1 064	10.4	.8
5415121	Computer systems integrators	23	128 095	42 078	10 326	781	5.0	.2
5415122	Computer systems consultants (except systems integrators)	54	34 528	16 784	3 899	283	30.6	3.0
541519	Other computer related services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	125	56 383	21 622	4 844	441	43.0	8.0
54161	Management consulting services	92	35 964	14 144	3 074	259	52.5	5.4
541611	Administrative management & general management consulting service	43	16 311	6 786	1 516	109	29.3	11.5
541612	Human resources & executive search consulting services	21	8 212	3 860	743	68	63.1	.8
5416122	Executive placement services	10	4 018	2 372	357	22	42.1	1.5
5416123	Human resources & personnel management consulting	11	4 194	1 488	386	46	83.3	.2
541613	Marketing consulting services	20	7 844	1 782	352	47	98.8	–
54162	Environmental consulting services	17	16 491	6 135	1 541	151	19.6	13.1
541620	Environmental consulting services	17	16 491	6 135	1 541	151	19.6	13.1
54169	Other scientific & technical consulting services	16	3 928	1 343	229	31	54.5	11.3
541690	Other scientific & technical consulting services	16	3 928	1 343	229	31	54.5	11.3
5417	Scientific research & development services	26	21 644	8 635	2 006	159	25.0	4.8
54171	R&D in the physical, engineering, & life sciences	26	21 644	8 635	2 006	159	25.0	4.8
541710	R&D in the physical, engineering, & life sciences	26	21 644	8 635	2 006	159	25.0	4.8
5418	Advertising & related services	31	43 774	11 488	2 531	415	28.5	58.1
54186	Direct mail advertising	4	D	D	D	e	D	D
541860	Direct mail advertising	4	D	D	D	e	D	D
54189	Other services related to advertising	12	11 242	1 993	337	56	52.9	5.2
541890	Other services related to advertising	12	11 242	1 993	337	56	52.9	5.2
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	28	7 052	2 065	440	87	47.8	1.9
54192	Photographic services	21	4 790	1 193	209	61	50.6	2.8
541921	Photographic studios, portrait	18	4 572	1 159	205	59	48.2	2.9

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA —Con.							
	Lowell, MA–NH PMSA							
54	**Professional, scientific, & technical services**	**617**	**1 025 277**	**443 526**	**101 749**	**9 760**	**17.5**	**12.4**
541	Professional, scientific, & technical services	617	1 025 277	443 526	101 749	9 760	17.5	12.4
5411	Legal services	160	44 721	16 315	3 918	509	50.2	6.0
54111	Offices of lawyers	157	D	D	D	f	D	D
541110	Offices of lawyers	157	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	157	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	69	20 903	8 699	2 040	316	48.1	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	69	20 903	8 699	2 040	316	48.1	4.0
541211	Offices of certified public accountants	39	14 325	6 650	1 532	198	37.8	3.0
541213	Tax return preparation services	13	D	D	D	b	D	D
541219	Other accounting services	16	4 473	1 313	261	56	70.8	4.2
5413	Architectural, engineering, & related services	90	129 399	79 879	17 910	3 169	64.7	9.4
54133	Engineering services	63	115 848	73 093	16 348	2 972	69.6	10.4
541330	Engineering services	63	115 848	73 093	16 348	2 972	69.6	10.4
54137	Surveying & mapping (except geophysical) services	8	3 343	1 909	399	57	24.8	4.5
541370	Surveying & mapping (except geophysical) services	8	3 343	1 909	399	57	24.8	4.5
54138	Testing laboratories	7	6 578	3 610	885	104	13.6	–
541380	Testing laboratories	7	6 578	3 610	885	104	13.6	–
5414	Specialized design services	14	10 762	3 773	888	67	33.7	1.3
54141	Interior design services	2	D	D	D	b	D	D
541410	Interior design services	2	D	D	D	b	D	D
54143	Graphic design services	9	5 470	1 222	269	24	56.9	1.5
541430	Graphic design services	9	5 470	1 222	269	24	56.9	1.5
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	a	D	D
5415	Computer systems design & related services	155	589 709	262 157	61 864	3 911	7.0	5.3
54151	Computer systems design & related services	155	589 709	262 157	61 864	3 911	7.0	5.3
541511	Custom computer programming services	69	D	D	D	f	D	D
541512	Computer systems design services	67	400 407	149 710	35 871	2 269	5.7	4.8
5415121	Computer systems integrators	28	381 597	139 565	33 775	2 052	2.7	4.7
5415122	Computer systems consultants (except systems integrators)	39	18 810	10 145	2 096	217	66.1	6.1
541513	Computer facilities management services	3	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	69	160 453	44 620	9 233	1 297	6.8	41.9
54161	Management consulting services	46	90 170	23 893	4 734	893	8.5	51.7
541611	Administrative management & general management consulting service	20	47 548	13 733	3 203	568	6.9	89.8
541613	Marketing consulting services	12	37 650	8 314	1 136	263	6.6	3.9
54162	Environmental consulting services	14	D	D	D	b	D	D
541620	Environmental consulting services	14	D	D	D	b	D	D
54169	Other scientific & technical consulting services	9	D	D	D	e	D	D
541690	Other scientific & technical consulting services	9	D	D	D	e	D	D
5417	Scientific research & development services	24	56 700	23 822	5 081	380	4.9	19.7
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	18	D	D	D	e	D	D
5418	Advertising & related services	18	D	D	D	b	D	D
54189	Other services related to advertising	10	3 854	851	202	23	14.7	–
541890	Other services related to advertising	10	3 854	851	202	23	14.7	–
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	12	2 904	941	164	37	37.2	–
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	Manchester, NH PMSA							
54	**Professional, scientific, & technical services**	**616**	**478 857**	**216 874**	**45 591**	**4 825**	**24.9**	**2.8**
541	Professional, scientific, & technical services	616	478 857	216 874	45 591	4 825	24.9	2.8
5411	Legal services	162	137 620	71 796	14 647	1 499	17.1	1.4
54111	Offices of lawyers	155	128 644	67 750	13 765	1 361	18.1	1.5
541110	Offices of lawyers	155	128 644	67 750	13 765	1 361	18.1	1.5
5411101	Offices of lawyers (except legal aid societies)	155	128 644	67 750	13 765	1 361	18.1	1.5
54119	Other legal services	7	8 976	4 046	882	138	3.3	–
541191	Title abstract & settlement offices	7	8 976	4 046	882	138	3.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	91	46 464	20 346	4 673	777	20.7	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	91	46 464	20 346	4 673	777	20.7	4.8
541211	Offices of certified public accountants	62	32 273	14 713	3 200	358	22.2	4.5
541213	Tax return preparation services	7	2 822	1 222	478	299	11.9	9.5
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	107	73 523	35 322	7 223	823	28.7	6.7
54131	Architectural services	17	8 884	4 234	722	82	31.7	.7
541310	Architectural services	17	8 884	4 234	722	82	31.7	.7
54133	Engineering services	66	58 215	27 485	5 930	624	28.6	7.0
541330	Engineering services	66	58 215	27 485	5 930	624	28.6	7.0
54137	Surveying & mapping (except geophysical) services	12	3 820	2 461	338	81	32.1	12.6
541370	Surveying & mapping (except geophysical) services	12	3 820	2 461	338	81	32.1	12.6

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Manchester, NH PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	19	D	D	D	b	D	D
54143	Graphic design services	12	5 128	1 532	324	40	54.4	–
541430	Graphic design services	12	5 128	1 532	324	40	54.4	–
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	114	110 278	45 479	10 298	711	25.8	2.1
54151	Computer systems design & related services	114	110 278	45 479	10 298	711	25.8	2.1
541511	Custom computer programming services	50	32 404	17 658	3 986	300	15.5	2.6
541512	Computer systems design services	56	77 036	27 235	6 172	401	30.0	1.9
5415121	Computer systems integrators	22	52 491	15 265	3 537	197	18.2	.7
5415122	Computer systems consultants (except systems integrators)	34	24 545	11 970	2 635	204	55.1	4.4
5416	Management, scientific, & technical consulting services	66	34 753	15 394	3 362	356	35.7	2.0
54161	Management consulting services	53	21 312	7 706	1 476	174	38.4	1.4
541611	Administrative management & general management consulting service	23	D	D	D	b	D	D
541612	Human resources & executive search consulting services	19	7 091	3 429	639	92	24.0	1.7
5416122	Executive placement services	14	5 091	2 768	469	53	27.9	2.4
541613	Marketing consulting services	8	7 441	1 769	388	31	25.5	–
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	9	D	D	D	b	D	D
541690	Other scientific & technical consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	8	29 280	14 660	2 690	211	9.5	1.4
54171	R&D in the physical, engineering, & life sciences	8	29 280	14 660	2 690	211	9.5	1.4
541710	R&D in the physical, engineering, & life sciences	8	29 280	14 660	2 690	211	9.5	1.4
5417101	R&D in the physical & engineering sciences	6	D	D	D	c	D	D
5418	Advertising & related services	32	35 502	10 495	1 963	323	47.6	2.7
54181	Advertising agencies	15	19 567	5 947	974	118	65.5	.6
541810	Advertising agencies	15	19 567	5 947	974	118	65.5	.6
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	Nashua, NH PMSA							
54	**Professional, scientific, & technical services**	**621**	**278 147**	**116 855**	**25 474**	**2 512**	**36.3**	**9.6**
541	Professional, scientific, & technical services	621	278 147	116 855	25 474	2 512	36.3	9.6
5411	Legal services	109	37 335	17 397	3 827	462	35.5	6.8
54111	Offices of lawyers	104	34 634	16 036	3 556	417	37.1	4.2
541110	Offices of lawyers	104	34 634	16 036	3 556	417	37.1	4.2
5411101	Offices of lawyers (except legal aid societies)	104	34 634	16 036	3 556	417	37.1	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	64	16 943	7 984	1 659	260	48.5	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	64	16 943	7 984	1 659	260	48.5	3.0
541211	Offices of certified public accountants	36	10 784	5 476	1 161	149	56.8	3.4
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	91	51 820	20 700	4 506	434	38.4	3.9
54133	Engineering services	67	41 415	16 519	3 883	334	39.4	3.8
541330	Engineering services	67	41 415	16 519	3 883	334	39.4	3.8
54138	Testing laboratories	11	7 731	3 247	412	69	36.5	5.6
541380	Testing laboratories	11	7 731	3 247	412	69	36.5	5.6
5414	Specialized design services	25	9 045	2 786	593	66	33.9	1.8
54143	Graphic design services	14	4 855	1 083	233	32	51.6	3.3
541430	Graphic design services	14	4 855	1 083	233	32	51.6	3.3
5414301	Graphic design services (except commercial art & medical artists)	14	4 855	1 083	233	32	51.6	3.3
5415	Computer systems design & related services	181	97 036	42 847	7 909	617	24.8	8.3
54151	Computer systems design & related services	181	97 036	42 847	7 909	617	24.8	8.3
541511	Custom computer programming services	89	33 752	15 361	2 825	208	23.1	1.1
541512	Computer systems design services	76	57 026	24 150	4 618	360	26.3	11.5
5415121	Computer systems integrators	20	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	56	D	D	D	c	D	D
541519	Other computer related services	16	6 258	3 336	466	49	19.8	17.4
5416	Management, scientific, & technical consulting services	96	37 663	15 110	4 295	286	63.6	13.7
54161	Management consulting services	80	31 995	12 949	3 734	232	70.1	7.4
541611	Administrative management & general management consulting service	41	14 254	5 930	1 156	122	53.9	13.8
541612	Human resources & executive search consulting services	16	5 284	2 597	547	70	73.4	7.7
5416122	Executive placement services	8	3 776	1 852	409	49	64.5	9.0
541613	Marketing consulting services	17	10 238	3 697	1 889	29	99.6	–
54169	Other scientific & technical consulting services	13	D	D	D	b	D	D
541690	Other scientific & technical consulting services	13	D	D	D	b	D	D
5417	Scientific research & development services	18	18 633	7 427	2 117	236	28.1	43.5
54171	R&D in the physical, engineering, & life sciences	17	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	17	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Nashua, NH PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	18	5 854	1 770	400	78	20.5	–
54189	Other services related to advertising	7	D	D	D	a	D	D
541890	Other services related to advertising	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	19	3 818	834	168	73	54.4	4.8
54192	Photographic services	14	3 527	748	156	68	55.3	4.7
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	New Bedford, MA PMSA							
54	**Professional, scientific, & technical services**	**269**	**89 668**	**34 036**	**7 725**	**1 288**	**45.2**	**5.4**
541	Professional, scientific, & technical services	269	89 668	34 036	7 725	1 288	45.2	5.4
5411	Legal services	113	30 389	11 370	2 453	365	42.5	5.0
54111	Offices of lawyers	113	30 389	11 370	2 453	365	42.5	5.0
541110	Offices of lawyers	113	30 389	11 370	2 453	365	42.5	5.0
5411101	Offices of lawyers (except legal aid societies)	113	30 389	11 370	2 453	365	42.5	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	48	14 971	6 597	1 705	446	38.4	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	48	14 971	6 597	1 705	446	38.4	5.6
541211	Offices of certified public accountants	15	D	D	D	c	D	D
541213	Tax return preparation services	6	2 116	798	384	246	3.7	5.5
541219	Other accounting services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	45	21 464	9 003	2 014	216	56.3	4.3
54133	Engineering services	27	D	D	D	c	D	D
541330	Engineering services	27	D	D	D	c	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	30	9 390	3 753	855	140	62.1	9.7
54161	Management consulting services	23	D	D	D	c	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	Portsmouth–Rochester, NH–ME PMSA							
54	**Professional, scientific, & technical services**	**671**	**302 314**	**129 397**	**26 329**	**3 340**	**38.8**	**8.7**
541	Professional, scientific, & technical services	671	302 314	129 397	26 329	3 340	38.8	8.7
5411	Legal services	171	64 700	28 788	6 098	848	30.2	6.1
54111	Offices of lawyers	165	59 380	26 109	5 619	747	32.9	6.1
541110	Offices of lawyers	165	59 380	26 109	5 619	747	32.9	6.1
5411101	Offices of lawyers (except legal aid societies)	165	59 380	26 109	5 619	747	32.9	6.1
54119	Other legal services	6	5 320	2 679	479	101	–	6.5
541191	Title abstract & settlement offices	6	5 320	2 679	479	101	–	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	90	16 719	8 233	1 863	404	44.8	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	90	16 719	8 233	1 863	404	44.8	11.2
541211	Offices of certified public accountants	49	11 370	5 488	1 109	166	45.1	12.7
541213	Tax return preparation services	11	1 354	667	260	160	41.7	18.4
541219	Other accounting services	26	3 726	1 961	468	72	45.3	4.9
5413	Architectural, engineering, & related services	108	66 421	28 103	5 719	680	49.5	7.6
54131	Architectural services	11	7 185	2 937	585	81	18.6	6.4
541310	Architectural services	11	7 185	2 937	585	81	18.6	6.4
54133	Engineering services	72	51 768	22 223	4 448	498	58.5	8.8
541330	Engineering services	72	51 768	22 223	4 448	498	58.5	8.8
5414	Specialized design services	20	6 922	1 840	320	55	41.3	.9
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	95	43 866	20 390	4 423	511	32.5	10.3
54151	Computer systems design & related services	95	43 866	20 390	4 423	511	32.5	10.3
541511	Custom computer programming services	53	D	D	D	c	D	D
541512	Computer systems design services	32	13 686	5 292	981	98	47.9	25.6
5415122	Computer systems consultants (except systems integrators)	23	9 829	4 242	795	79	48.1	35.7
5416	Management, scientific, & technical consulting services	114	70 778	30 727	5 868	549	44.5	11.8
54161	Management consulting services	85	58 132	25 410	4 832	422	42.5	13.9
541611	Administrative management & general management consulting service	38	21 690	10 292	1 650	149	33.3	1.7
541612	Human resources & executive search consulting services	17	5 947	3 589	498	40	53.7	2.2
5416122	Executive placement services	8	4 624	3 085	414	22	44.6	–
541613	Marketing consulting services	16	18 728	6 820	1 645	112	73.5	8.1
541618	Other management consulting services	9	8 341	2 824	509	47	3.5	72.6
54162	Environmental consulting services	11	5 978	2 561	529	59	83.5	–
541620	Environmental consulting services	11	5 978	2 561	529	59	83.5	–
54169	Other scientific & technical consulting services	18	6 668	2 756	507	68	26.8	4.2
541690	Other scientific & technical consulting services	18	6 668	2 756	507	68	26.8	4.2
5417	Scientific research & development services	12	6 988	3 028	429	35	44.7	26.9

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Portsmouth–Rochester, NH–ME PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	33	13 997	4 270	808	127	28.9	3.8
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	28	11 923	4 018	801	131	14.4	1.3
54192	Photographic services	24	4 253	1 438	251	52	22.9	1.9
541921	Photographic studios, portrait	15	D	D	D	b	D	D
541922	Commercial photography	9	D	D	D	a	D	D
	Worcester, MA–CT PMSA							
54	**Professional, scientific, & technical services**	**979**	**570 909**	**235 249**	**53 633**	**5 812**	**31.5**	**12.7**
541	Professional, scientific, & technical services	979	570 909	235 249	53 633	5 812	31.5	12.7
5411	Legal services	311	134 471	49 063	13 224	1 403	34.8	6.5
54111	Offices of lawyers	303	D	D	D	g	D	D
541110	Offices of lawyers	303	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	303	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	129	67 371	33 171	7 534	1 199	19.1	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	129	67 371	33 171	7 534	1 199	19.1	5.0
541211	Offices of certified public accountants	72	47 773	23 648	5 145	593	18.3	3.0
541213	Tax return preparation services	16	D	D	D	e	D	D
541219	Other accounting services	36	D	D	D	c	D	D
5413	Architectural, engineering, & related services	155	103 454	48 822	10 687	1 041	37.2	7.2
54131	Architectural services	14	9 489	3 497	706	80	60.5	3.1
541310	Architectural services	14	9 489	3 497	706	80	60.5	3.1
54133	Engineering services	97	71 171	35 165	7 713	636	40.2	5.7
541330	Engineering services	97	71 171	35 165	7 713	636	40.2	5.7
54137	Surveying & mapping (except geophysical) services	16	6 575	3 698	810	123	14.3	2.5
541370	Surveying & mapping (except geophysical) services	16	6 575	3 698	810	123	14.3	2.5
54138	Testing laboratories	20	14 852	6 033	1 376	185	16.1	18.4
541380	Testing laboratories	20	14 852	6 033	1 376	185	16.1	18.4
5414	Specialized design services	29	9 987	2 531	531	82	57.9	1.7
54141	Interior design services	11	4 556	816	159	32	58.8	2.8
541410	Interior design services	11	4 556	816	159	32	58.8	2.8
54143	Graphic design services	14	3 244	924	200	28	62.5	.6
541430	Graphic design services	14	3 244	924	200	28	62.5	.6
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	133	132 677	54 843	12 059	1 044	21.9	28.1
54151	Computer systems design & related services	133	132 677	54 843	12 059	1 044	21.9	28.1
541511	Custom computer programming services	53	35 354	16 678	3 774	317	46.0	3.0
541512	Computer systems design services	64	64 309	25 886	5 838	465	17.7	27.9
5415121	Computer systems integrators	20	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	44	D	D	D	e	D	D
541519	Other computer related services	15	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	118	40 754	16 275	3 077	344	65.6	13.5
54161	Management consulting services	92	27 578	11 218	2 229	224	64.0	17.9
541611	Administrative management & general management consulting service	39	9 629	3 937	693	68	56.1	10.9
541612	Human resources & executive search consulting services	28	10 019	4 437	747	92	62.4	37.6
5416122	Executive placement services	18	D	D	D	b	D	D
541613	Marketing consulting services	16	D	D	D	b	D	D
54162	Environmental consulting services	15	9 592	3 656	595	98	63.7	6.0
541620	Environmental consulting services	15	9 592	3 656	595	98	63.7	6.0
54169	Other scientific & technical consulting services	11	3 584	1 401	253	22	82.7	–
541690	Other scientific & technical consulting services	11	3 584	1 401	253	22	82.7	–
5417	Scientific research & development services	17	26 892	16 843	3 691	278	9.6	27.7
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	11	D	D	D	c	D	D
5418	Advertising & related services	44	43 896	10 465	2 236	298	32.9	1.3
54181	Advertising agencies	19	12 483	4 211	942	105	64.0	1.8
541810	Advertising agencies	19	12 483	4 211	942	105	64.0	1.8
54184	Media representatives	4	D	D	D	b	D	D
541840	Media representatives	4	D	D	D	b	D	D
5418402	Publishers' advertising representatives	3	D	D	D	b	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	43	11 407	3 236	594	123	28.8	16.3
54192	Photographic services	30	7 608	2 001	347	89	37.2	13.0
541921	Photographic studios, portrait	23	6 185	1 706	293	80	24.4	14.4

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HARTFORD, CT MSA							
54	**Professional, scientific, & technical services**	**2 682**	**2 705 094**	**1 070 745**	**240 859**	**22 988**	**18.4**	**5.1**
541	Professional, scientific, & technical services	2 682	2 705 094	1 070 745	240 859	22 988	18.4	5.1
5411	Legal services	853	687 247	263 066	57 748	5 599	20.6	3.4
54111	Offices of lawyers	842	684 948	262 582	57 638	5 580	20.7	3.3
541110	Offices of lawyers	842	684 948	262 582	57 638	5 580	20.7	3.3
5411101	Offices of lawyers (except legal aid societies)	842	684 948	262 582	57 638	5 580	20.7	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	374	381 694	162 617	36 679	4 559	13.1	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	374	381 694	162 617	36 679	4 559	13.1	4.0
541211	Offices of certified public accountants	257	265 194	99 490	22 466	2 364	14.9	1.7
541213	Tax return preparation services	35	8 694	3 420	1 388	771	33.2	4.0
541214	Payroll services	15	89 871	51 889	10 921	1 153	.9	2.4
541219	Other accounting services	67	17 935	7 818	1 904	271	37.5	46.8
5413	Architectural, engineering, & related services	400	392 741	167 091	38 404	3 691	27.0	5.8
54131	Architectural services	88	80 000	28 716	6 227	588	19.3	1.8
541310	Architectural services	88	80 000	28 716	6 227	588	19.3	1.8
54133	Engineering services	233	252 464	114 454	26 732	2 455	32.8	6.9
541330	Engineering services	233	252 464	114 454	26 732	2 455	32.8	6.9
54135	Building inspection services	8	1 342	504	101	13	37.3	9.8
541350	Building inspection services	8	1 342	504	101	13	37.3	9.8
54137	Surveying & mapping (except geophysical) services	38	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	38	D	D	D	c	D	D
54138	Testing laboratories	27	49 524	18 978	4 529	506	6.3	6.8
541380	Testing laboratories	27	49 524	18 978	4 529	506	6.3	6.8
5414	Specialized design services	96	67 972	22 071	5 301	567	21.1	2.1
54141	Interior design services	26	17 361	5 319	1 320	164	23.3	1.4
541410	Interior design services	26	17 361	5 319	1 320	164	23.3	1.4
54142	Industrial design services	11	D	D	D	c	D	D
541420	Industrial design services	11	D	D	D	c	D	D
54143	Graphic design services	58	37 985	11 397	2 775	291	23.2	2.0
541430	Graphic design services	58	37 985	11 397	2 775	291	23.2	2.0
5414301	Graphic design services (except commercial art & medical artists)	55	D	D	D	e	D	D
5415	Computer systems design & related services	352	546 993	224 785	48 784	3 653	15.3	4.1
54151	Computer systems design & related services	352	546 993	224 785	48 784	3 653	15.3	4.1
541511	Custom computer programming services	167	235 337	142 673	29 699	1 999	15.5	4.6
541512	Computer systems design services	151	220 384	61 250	12 823	1 194	19.7	5.1
5415121	Computer systems integrators	52	155 889	27 542	5 542	614	16.2	2.8
5415122	Computer systems consultants (except systems integrators)	99	64 495	33 708	7 281	580	28.0	10.7
541513	Computer facilities management services	6	D	D	D	e	D	D
541519	Other computer related services	28	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	298	267 388	117 664	28 920	2 032	17.8	14.5
54161	Management consulting services	233	220 660	99 035	24 913	1 578	17.5	10.2
541611	Administrative management & general management consulting service	106	132 280	61 298	16 331	883	10.9	14.2
541612	Human resources & executive search consulting services	77	63 132	29 694	6 899	512	27.3	3.9
5416121	Actuarial consulting	12	D	D	D	c	D	D
5416122	Executive placement services	39	30 015	14 573	3 877	231	33.5	4.5
5416123	Human resources & personnel management consulting	26	D	D	D	c	D	D
541613	Marketing consulting services	34	13 470	5 499	1 217	141	48.3	5.2
541614	Process, physical distribution, & logistics consulting services	9	D	D	D	b	D	D
541618	Other management consulting services	7	D	D	D	a	D	D
54162	Environmental consulting services	30	36 745	14 787	3 307	339	9.0	41.1
541620	Environmental consulting services	30	36 745	14 787	3 307	339	9.0	41.1
54169	Other scientific & technical consulting services	35	9 983	3 842	700	115	55.5	11.4
541690	Other scientific & technical consulting services	35	9 983	3 842	700	115	55.5	11.4
5417	Scientific research & development services	34	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	28	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	28	D	D	D	e	D	D
5417102	Research & development in the life sciences	12	D	D	D	c	D	D
5418	Advertising & related services	170	262 257	83 705	18 927	2 066	12.7	2.8
54181	Advertising agencies	65	52 394	26 029	6 256	472	12.9	2.9
541810	Advertising agencies	65	52 394	26 029	6 256	472	12.9	2.9
54182	Public relations agencies	26	8 737	4 149	740	74	52.4	2.2
541820	Public relations agencies	26	8 737	4 149	740	74	52.4	2.2
54184	Media representatives	6	D	D	D	b	D	D
541840	Media representatives	6	D	D	D	b	D	D
54186	Direct mail advertising	24	145 266	37 906	8 851	1 010	6.4	.3
541860	Direct mail advertising	24	145 266	37 906	8 851	1 010	6.4	.3
54189	Other services related to advertising	38	D	D	D	e	D	D
541890	Other services related to advertising	38	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	23	D	D	D	c	D	D
5418903	Sign painting & lettering shop	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	105	D	D	D	f	D	D
54191	Marketing research & public opinion polling	21	D	D	D	c	D	D
541910	Marketing research & public opinion polling	21	D	D	D	c	D	D
54192	Photographic services	69	D	D	D	c	D	D
541921	Photographic studios, portrait	51	D	D	D	c	D	D
541922	Commercial photography	18	D	D	D	b	D	D
54193	Translation & interpretation services	4	D	D	D	b	D	D
541930	Translation & interpretation services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW LONDON–NORWICH, CT–RI MSA							
54	**Professional, scientific, & technical services**	**556**	**389 693**	**175 506**	**39 303**	**4 338**	**25.5**	**9.3**
541	Professional, scientific, & technical services	556	389 693	175 506	39 303	4 338	25.5	9.3
5411	Legal services	182	81 244	36 481	7 854	958	33.5	7.4
54111	Offices of lawyers	181	D	D	D	f	D	D
541110	Offices of lawyers	181	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	181	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	76	23 178	8 679	2 137	494	37.4	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	76	23 178	8 679	2 137	494	37.4	3.5
541211	Offices of certified public accountants	48	18 919	7 467	1 720	249	34.6	4.1
541213	Tax return preparation services	13	D	D	D	c	D	D
5413	Architectural, engineering, & related services	122	193 107	97 101	22 267	2 097	16.7	5.3
54133	Engineering services	85	178 217	90 400	20 933	1 933	15.1	5.1
541330	Engineering services	85	178 217	90 400	20 933	1 933	15.1	5.1
54137	Surveying & mapping (except geophysical) services	10	3 190	1 353	273	36	18.4	4.3
541370	Surveying & mapping (except geophysical) services	10	3 190	1 353	273	36	18.4	4.3
5414	Specialized design services	20	D	D	D	b	D	D
54143	Graphic design services	8	D	D	D	a	D	D
541430	Graphic design services	8	D	D	D	a	D	D
5415	Computer systems design & related services	46	33 238	13 041	2 917	250	25.0	25.2
54151	Computer systems design & related services	46	33 238	13 041	2 917	250	25.0	25.2
541511	Custom computer programming services	16	9 639	6 623	1 530	114	15.4	74.6
541512	Computer systems design services	26	23 189	6 263	1 353	130	28.8	4.9
5415121	Computer systems integrators	18	21 319	5 423	1 250	117	24.3	5.3
5416	Management, scientific, & technical consulting services	58	31 240	11 894	2 515	237	37.4	31.4
54161	Management consulting services	44	16 247	7 316	1 222	129	50.4	7.3
541611	Administrative management & general management consulting service	20	6 416	3 708	622	59	30.8	2.9
541612	Human resources & executive search consulting services	9	D	D	D	b	D	D
541613	Marketing consulting services	10	D	D	D	b	D	D
54169	Other scientific & technical consulting services	10	D	D	D	b	D	D
541690	Other scientific & technical consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	10	D	D	D	b	D	D
5418	Advertising & related services	25	8 869	1 755	350	70	44.4	5.5
54189	Other services related to advertising	8	3 968	566	83	22	71.1	3.1
541890	Other services related to advertising	8	3 968	566	83	22	71.1	3.1
5419	Other professional, scientific, & technical services	17	D	D	D	c	D	D
54192	Photographic services	14	6 055	2 024	377	120	14.1	6.0
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA							
54	**Professional, scientific, & technical services**	**63 083**	**78 862 142**	**30 606 649**	**6 810 220**	**569 807**	**18.1**	**8.7**
541	Professional, scientific, & technical services	63 083	78 862 142	30 606 649	6 810 220	569 807	18.1	8.7
5411	Legal services	16 697	21 225 029	7 438 693	1 605 331	130 834	16.1	4.6
54111	Offices of lawyers	16 051	20 705 313	7 260 575	1 566 856	126 295	16.0	4.6
541110	Offices of lawyers	16 051	20 705 313	7 260 575	1 566 856	126 295	16.0	4.6
5411101	Offices of lawyers (except legal aid societies)	16 051	20 705 313	7 260 575	1 566 856	126 295	16.0	4.6
54119	Other legal services	646	519 716	178 118	38 475	4 539	19.6	5.6
541191	Title abstract & settlement offices	478	D	D	D	h	D	D
541199	All other legal services	168	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7 898	9 214 861	3 680 281	828 818	100 782	16.4	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7 898	9 214 861	3 680 281	828 818	100 782	16.4	9.5
541211	Offices of certified public accountants	5 036	D	D	D	k	D	D
541213	Tax return preparation services	626	134 132	51 374	16 919	8 228	34.3	7.2
541214	Payroll services	271	2 166 463	1 201 513	257 829	37 407	9.3	16.3
541219	Other accounting services	1 965	D	D	D	i	D	D
5413	Architectural, engineering, & related services	6 467	7 527 335	2 960 504	659 402	61 013	22.4	5.7
54131	Architectural services	2 048	1 713 134	636 295	135 411	13 587	26.5	3.0
541310	Architectural services	2 048	1 713 134	636 295	135 411	13 587	26.5	3.0
54133	Engineering services	3 290	D	D	D	k	D	D
541330	Engineering services	3 290	D	D	D	k	D	D
54134	Drafting services	112	D	D	D	f	D	D
541340	Drafting services	112	D	D	D	f	D	D
54135	Building inspection services	260	D	D	D	f	D	D
541350	Building inspection services	260	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	441	D	D	D	g	D	D
541370	Surveying & mapping (except geophysical) services	441	D	D	D	g	D	D
54138	Testing laboratories	308	450 144	200 175	46 201	5 304	18.8	4.1
541380	Testing laboratories	308	450 144	200 175	46 201	5 304	18.8	4.1

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	3 881	D	D	D	j	D	D
54141	Interior design services	1 129	D	D	D	h	D	D
541410	Interior design services	1 129	D	D	D	h	D	D
54142	Industrial design services	153	D	D	D	f	D	D
541420	Industrial design services	153	D	D	D	f	D	D
54143	Graphic design services	2 304	D	D	D	j	D	D
541430	Graphic design services	2 304	D	D	D	j	D	D
5414301	Graphic design services (except commercial art & medical artists)	1 968	D	D	D	i	D	D
5414302	Commercial art	333	D	D	D	g	D	D
5414303	Medical artists	3	D	D	D	a	D	D
54149	Other specialized design services	295	139 250	45 506	9 307	1 055	38.3	11.4
541490	Other specialized design services	295	139 250	45 506	9 307	1 055	38.3	11.4
5415	Computer systems design & related services	10 844	12 379 588	5 276 637	1 204 104	82 340	19.3	12.9
54151	Computer systems design & related services	10 844	12 379 588	5 276 637	1 204 104	82 340	19.3	12.9
541511	Custom computer programming services	4 672	D	D	D	k	D	D
541512	Computer systems design services	4 521	D	D	D	k	D	D
5415121	Computer systems integrators	1 011	2 409 850	781 701	178 617	13 291	13.0	25.3
5415122	Computer systems consultants (except systems integrators)	3 510	D	D	D	j	D	D
541513	Computer facilities management services	150	D	D	D	h	D	D
541519	Other computer related services	1 501	D	D	D	i	D	D
5416	Management, scientific, & technical consulting services	9 083	10 079 189	4 348 227	914 222	63 296	21.3	8.8
54161	Management consulting services	7 280	D	D	D	l	D	D
541611	Administrative management & general management consulting service	2 901	D	D	D	k	D	D
541612	Human resources & executive search consulting services	2 117	D	D	D	j	D	D
5416121	Actuarial consulting	98	207 953	104 331	25 723	1 373	12.4	3.1
5416122	Executive placement services	1 361	1 308 282	663 344	124 755	8 515	28.5	7.3
5416123	Human resources & personnel management consulting	658	D	D	D	i	D	D
541613	Marketing consulting services	1 645	1 401 917	489 303	101 265	9 428	32.6	11.6
541614	Process, physical distribution, & logistics consulting services	309	298 121	98 506	20 202	2 021	16.6	3.3
541618	Other management consulting services	308	301 979	106 411	22 554	2 312	15.2	10.2
54162	Environmental consulting services	473	D	D	D	h	D	D
541620	Environmental consulting services	473	D	D	D	h	D	D
54169	Other scientific & technical consulting services	1 330	D	D	D	i	D	D
541690	Other scientific & technical consulting services	1 330	D	D	D	i	D	D
5417	Scientific research & development services	637	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	538	1 580 086	675 483	175 367	12 139	9.2	11.2
541710	R&D in the physical, engineering, & life sciences	538	1 580 086	675 483	175 367	12 139	9.2	11.2
5417101	R&D in the physical & engineering sciences	301	826 504	323 370	91 399	5 311	10.4	7.7
5417102	Research & development in the life sciences	237	753 582	352 113	83 968	6 828	7.9	15.1
54172	Research & development in the social sciences & humanities	99	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	99	D	D	D	g	D	D
5418	Advertising & related services	4 944	D	D	D	l	D	D
54181	Advertising agencies	1 794	D	D	D	k	D	D
541810	Advertising agencies	1 794	D	D	D	k	D	D
54182	Public relations agencies	1 137	1 277 966	544 909	117 926	8 855	20.9	6.0
541820	Public relations agencies	1 137	1 277 966	544 909	117 926	8 855	20.9	6.0
54183	Media buying services	134	D	D	D	g	D	D
541830	Media buying services	134	D	D	D	g	D	D
54184	Media representatives	368	D	D	D	i	D	D
541840	Media representatives	368	D	D	D	i	D	D
5418401	Radio & television advertising representatives	141	388 472	198 435	48 401	2 980	6.2	25.5
5418402	Publishers' advertising representatives	227	D	D	D	g	D	D
54185	Display advertising	197	707 248	132 362	29 914	5 206	12.0	3.0
541850	Display advertising	197	707 248	132 362	29 914	5 206	12.0	3.0
5418501	Display advertising (except outdoor)	95	545 418	93 033	21 822	4 533	11.0	1.7
5418502	Outdoor advertising services	102	161 830	39 329	8 092	673	15.1	7.3
54186	Direct mail advertising	444	D	D	D	j	D	D
541860	Direct mail advertising	444	D	D	D	j	D	D
54187	Advertising material distribution services	62	212 153	53 597	12 451	2 031	15.0	56.6
541870	Advertising material distribution services	62	212 153	53 597	12 451	2 031	15.0	56.6
54189	Other services related to advertising	808	1 011 650	201 939	44 681	6 843	31.8	8.8
541890	Other services related to advertising	808	1 011 650	201 939	44 681	6 843	31.8	8.8
5418902	Advertising specialties goods distributor	431	591 679	79 555	17 740	2 093	36.5	5.0
5418903	Sign painting & lettering shop	222	54 614	15 121	2 904	644	51.6	26.1
5418909	All other advertising	150	364 494	107 085	24 010	4 098	20.9	12.6
5419	Other professional, scientific, & technical services	2 632	3 367 261	1 160 743	235 130	24 871	17.1	10.3
54191	Marketing research & public opinion polling	718	2 403 666	868 261	174 985	16 454	11.6	11.2
541910	Marketing research & public opinion polling	718	2 403 666	868 261	174 985	16 454	11.6	11.2
54192	Photographic services	1 539	D	D	D	i	D	D
541921	Photographic studios, portrait	786	D	D	D	h	D	D
541922	Commercial photography	753	460 134	138 960	29 558	3 262	36.0	3.2
54193	Translation & interpretation services	99	67 949	26 058	4 954	695	12.7	32.4
541930	Translation & interpretation services	99	67 949	26 058	4 954	695	12.7	32.4
54199	All other professional, scientific, & technical services	276	D	D	D	g	D	D
541990	All other professional, scientific, & technical services	276	D	D	D	g	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Bergen–Passaic, NJ PMSA							
54	**Professional, scientific, & technical services**	**5 217**	**3 904 084**	**1 405 812**	**315 502**	**31 665**	**30.0**	**8.1**
541	Professional, scientific, & technical services	5 217	3 904 084	1 405 812	315 502	31 665	30.0	8.1
5411	Legal services	1 210	591 377	217 250	46 556	5 259	37.0	4.6
54111	Offices of lawyers	1 171	568 111	209 426	45 066	5 108	37.4	4.5
541110	Offices of lawyers	1 171	568 111	209 426	45 066	5 108	37.4	4.5
5411101	Offices of lawyers (except legal aid societies)	1 171	568 111	209 426	45 066	5 108	37.4	4.5
54119	Other legal services	39	23 266	7 824	1 490	151	27.2	7.0
541191	Title abstract & settlement offices	29	16 488	5 711	996	117	36.0	7.0
541199	All other legal services	10	6 778	2 113	494	34	5.9	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	678	341 533	134 958	33 127	4 284	32.4	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	678	341 533	134 958	33 127	4 284	32.4	7.5
541211	Offices of certified public accountants	431	203 372	77 890	18 277	1 897	40.8	7.4
541213	Tax return preparation services	41	11 197	4 328	1 473	922	26.6	7.2
541214	Payroll services	19	73 333	28 310	7 783	629	1.6	.9
541219	Other accounting services	187	53 631	24 430	5 594	836	43.6	17.2
5413	Architectural, engineering, & related services	549	538 436	222 376	51 808	4 467	28.1	7.0
54131	Architectural services	118	62 560	24 955	5 661	579	35.4	3.2
541310	Architectural services	118	62 560	24 955	5 661	579	35.4	3.2
54133	Engineering services	327	414 369	169 845	39 819	3 162	26.4	7.9
541330	Engineering services	327	414 369	169 845	39 819	3 162	26.4	7.9
54135	Building inspection services	22	D	D	D	b	D	D
541350	Building inspection services	22	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	39	11 143	6 466	1 255	174	32.1	6.3
541370	Surveying & mapping (except geophysical) services	39	11 143	6 466	1 255	174	32.1	6.3
54138	Testing laboratories	30	44 816	19 283	4 630	498	31.8	1.7
541380	Testing laboratories	30	44 816	19 283	4 630	498	31.8	1.7
5414	Specialized design services	244	116 108	31 854	6 942	842	27.1	12.6
54141	Interior design services	60	27 435	4 189	848	167	34.1	33.9
541410	Interior design services	60	27 435	4 189	848	167	34.1	33.9
54142	Industrial design services	15	9 543	3 406	795	76	8.4	.1
541420	Industrial design services	15	9 543	3 406	795	76	8.4	.1
54143	Graphic design services	154	74 613	22 554	4 860	547	27.8	7.1
541430	Graphic design services	154	74 613	22 554	4 860	547	27.8	7.1
5414301	Graphic design services (except commercial art & medical artists)	132	64 666	19 464	4 123	436	28.3	8.1
5414302	Commercial art	21	D	D	D	c	D	D
54149	Other specialized design services	15	4 517	1 705	439	52	13.5	2.3
541490	Other specialized design services	15	4 517	1 705	439	52	13.5	2.3
5415	Computer systems design & related services	1 094	709 647	288 689	60 212	5 019	31.0	9.9
54151	Computer systems design & related services	1 094	709 647	288 689	60 212	5 019	31.0	9.9
541511	Custom computer programming services	454	329 083	147 528	30 873	2 666	22.2	8.5
541512	Computer systems design services	471	311 394	112 983	23 561	1 857	39.8	10.5
5415121	Computer systems integrators	104	146 709	48 774	10 858	853	25.8	10.8
5415122	Computer systems consultants (except systems integrators)	367	164 685	64 209	12 703	1 004	52.3	10.2
541519	Other computer related services	150	39 764	18 003	3 779	290	56.4	12.7
5416	Management, scientific, & technical consulting services	783	583 085	215 359	52 010	4 556	41.1	8.4
54161	Management consulting services	640	503 436	184 036	45 873	3 909	41.8	8.7
541611	Administrative management & general management consulting service	253	208 872	82 404	22 341	1 376	53.4	6.1
541612	Human resources & executive search consulting services	167	110 155	43 542	10 685	1 035	31.5	3.2
5416121	Actuarial consulting	15	10 171	4 861	937	59	29.5	–
5416122	Executive placement services	107	49 404	28 435	4 747	479	46.9	3.2
5416123	Human resources & personnel management consulting	45	50 580	10 246	5 001	497	16.8	3.8
541613	Marketing consulting services	162	106 656	29 804	6 203	608	48.1	7.9
541614	Process, physical distribution, & logistics consulting services	33	32 713	14 811	3 500	392	15.2	5.5
541618	Other management consulting services	25	45 040	13 475	3 144	498	17.1	38.2
54162	Environmental consulting services	34	24 523	7 048	1 628	173	50.2	3.7
541620	Environmental consulting services	34	24 523	7 048	1 628	173	50.2	3.7
54169	Other scientific & technical consulting services	109	55 126	24 275	4 509	474	30.7	7.9
541690	Other scientific & technical consulting services	109	55 126	24 275	4 509	474	30.7	7.9
5417	Scientific research & development services	60	80 613	32 578	8 016	670	22.2	21.5
54171	R&D in the physical, engineering, & life sciences	56	79 875	32 255	7 952	664	21.8	21.7
541710	R&D in the physical, engineering, & life sciences	56	79 875	32 255	7 952	664	21.8	21.7
5417102	Research & development in the life sciences	36	64 282	26 611	6 695	506	14.5	24.6

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Bergen–Passaic, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	397	586 220	174 483	38 103	4 449	23.4	11.3
54181	Advertising agencies	130	144 211	56 692	10 642	971	13.5	30.0
541810	Advertising agencies	130	144 211	56 692	10 642	971	13.5	30.0
54182	Public relations agencies	59	56 051	18 602	4 153	422	41.8	8.8
541820	Public relations agencies	59	56 051	18 602	4 153	422	41.8	8.8
54184	Media representatives	36	35 385	12 227	2 578	228	15.5	17.1
541840	Media representatives	36	35 385	12 227	2 578	228	15.5	17.1
5418402	Publishers' advertising representatives	26	28 123	9 143	1 983	167	19.3	20.9
54185	Display advertising	23	55 185	12 970	2 667	190	14.5	2.6
541850	Display advertising	23	55 185	12 970	2 667	190	14.5	2.6
5418501	Display advertising (except outdoor)	11	38 686	7 474	1 479	107	16.3	3.2
5418502	Outdoor advertising services	12	16 499	5 496	1 188	83	10.3	1.1
54186	Direct mail advertising	51	197 044	48 915	11 938	1 782	18.7	2.9
541860	Direct mail advertising	51	197 044	48 915	11 938	1 782	18.7	2.9
54187	Advertising material distribution services	10	15 489	6 015	1 795	226	58.4	18.1
541870	Advertising material distribution services	10	15 489	6 015	1 795	226	58.4	18.1
54189	Other services related to advertising	84	81 784	18 526	4 221	622	42.7	2.8
541890	Other services related to advertising	84	81 784	18 526	4 221	622	42.7	2.8
5418902	Advertising specialties goods distributor	43	47 941	7 748	1 617	240	54.9	2.9
5418903	Sign painting & lettering shop	24	4 538	1 480	224	51	71.2	11.2
5418909	All other advertising	17	29 305	9 298	2 380	331	18.5	1.4
5419	Other professional, scientific, & technical services	202	357 065	88 265	18 728	2 119	11.7	2.5
54191	Marketing research & public opinion polling	79	317 976	76 472	16 172	1 704	9.6	2.2
541910	Marketing research & public opinion polling	79	317 976	76 472	16 172	1 704	9.6	2.2
54192	Photographic services	92	28 519	8 242	1 940	327	31.6	3.4
541921	Photographic studios, portrait	56	13 360	3 225	794	193	47.0	5.1
541922	Commercial photography	36	15 159	5 017	1 146	134	18.1	1.9
54199	All other professional, scientific, & technical services	25	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	25	D	D	D	b	D	D
	Bridgeport, CT PMSA							
54	**Professional, scientific, & technical services**	**1 142**	**855 538**	**329 241**	**68 887**	**7 407**	**27.2**	**5.9**
541	Professional, scientific, & technical services	1 142	855 538	329 241	68 887	7 407	27.2	5.9
5411	Legal services	362	208 958	87 216	16 516	1 842	29.3	3.0
54111	Offices of lawyers	353	206 680	86 229	16 349	1 813	29.3	3.1
541110	Offices of lawyers	353	206 680	86 229	16 349	1 813	29.3	3.1
5411101	Offices of lawyers (except legal aid societies)	353	206 680	86 229	16 349	1 813	29.3	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	143	96 890	42 209	9 585	1 139	25.4	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	143	96 890	42 209	9 585	1 139	25.4	2.4
541211	Offices of certified public accountants	91	45 113	20 931	4 362	445	44.1	4.2
541213	Tax return preparation services	16	D	D	D	e	D	D
541214	Payroll services	4	D	D	D	e	D	D
541219	Other accounting services	32	D	D	D	b	D	D
5413	Architectural, engineering, & related services	152	113 299	49 042	11 612	1 126	42.3	1.6
54131	Architectural services	28	26 396	9 945	1 718	190	33.7	.3
541310	Architectural services	28	26 396	9 945	1 718	190	33.7	.3
54133	Engineering services	90	63 748	28 549	7 597	636	53.6	1.9
541330	Engineering services	90	63 748	28 549	7 597	636	53.6	1.9
54135	Building inspection services	6	D	D	D	b	D	D
541350	Building inspection services	6	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	11	10 514	3 860	952	96	11.3	1.3
541370	Surveying & mapping (except geophysical) services	11	10 514	3 860	952	96	11.3	1.3
54138	Testing laboratories	16	10 757	5 720	1 084	179	33.6	–
541380	Testing laboratories	16	10 757	5 720	1 084	179	33.6	–
5414	Specialized design services	62	34 538	11 651	2 344	231	35.9	1.6
54141	Interior design services	16	D	D	D	b	D	D
541410	Interior design services	16	D	D	D	b	D	D
54143	Graphic design services	44	27 216	9 754	2 053	167	24.2	.5
541430	Graphic design services	44	27 216	9 754	2 053	167	24.2	.5
5414301	Graphic design services (except commercial art & medical artists)	36	23 345	8 244	1 605	151	26.4	–
5414302	Commercial art	8	3 871	1 510	448	16	10.8	3.6
5415	Computer systems design & related services	159	155 704	66 144	13 742	1 287	19.1	9.3
54151	Computer systems design & related services	159	155 704	66 144	13 742	1 287	19.1	9.3
541511	Custom computer programming services	72	71 315	31 274	6 735	760	14.8	4.1
541512	Computer systems design services	70	72 909	28 718	5 643	455	24.3	12.3
5415121	Computer systems integrators	29	46 543	17 117	3 413	291	12.0	2.8
5415122	Computer systems consultants (except systems integrators)	41	26 366	11 601	2 230	164	45.9	29.1
541519	Other computer related services	14	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Bridgeport, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	153	99 800	40 321	8 727	855	29.5	16.2
54161	Management consulting services	126	79 485	30 826	6 530	608	26.9	13.4
541611	Administrative management & general management consulting service	42	32 052	13 989	2 764	333	18.4	17.7
541612	Human resources & executive search consulting services	34	16 840	5 900	1 128	121	33.2	13.7
5416122	Executive placement services	23	12 859	4 247	772	98	35.1	18.0
5416123	Human resources & personnel management consulting	11	3 981	1 653	356	23	27.2	–
541613	Marketing consulting services	41	26 263	9 785	2 325	126	27.4	9.7
54162	Environmental consulting services	10	11 143	5 999	1 393	101	16.8	40.9
541620	Environmental consulting services	10	11 143	5 999	1 393	101	16.8	40.9
54169	Other scientific & technical consulting services	17	9 172	3 496	804	146	67.7	10.5
541690	Other scientific & technical consulting services	17	9 172	3 496	804	146	67.7	10.5
5417	Scientific research & development services	14	D	D	D	b	D	D
5418	Advertising & related services	58	73 136	15 249	2 376	339	25.1	8.9
54182	Public relations agencies	6	5 117	896	170	20	100.0	–
541820	Public relations agencies	6	5 117	896	170	20	100.0	–
54186	Direct mail advertising	17	50 096	9 021	1 201	181	20.2	3.1
541860	Direct mail advertising	17	50 096	9 021	1 201	181	20.2	3.1
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	39	D	D	D	f	D	D
54191	Marketing research & public opinion polling	18	60 248	12 947	3 025	449	7.4	–
541910	Marketing research & public opinion polling	18	60 248	12 947	3 025	449	7.4	–
54192	Photographic services	21	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	Danbury, CT PMSA							
54	**Professional, scientific, & technical services**	**711**	**436 054**	**175 064**	**37 064**	**3 554**	**31.1**	**14.4**
541	Professional, scientific, & technical services	711	436 054	175 064	37 064	3 554	31.1	14.4
5411	Legal services	142	56 660	21 232	4 497	532	36.7	11.0
54111	Offices of lawyers	141	D	D	D	f	D	D
541110	Offices of lawyers	141	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	141	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	99	36 409	17 108	3 300	552	34.7	18.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	99	36 409	17 108	3 300	552	34.7	18.7
541211	Offices of certified public accountants	56	18 038	6 712	1 546	199	45.8	3.4
541213	Tax return preparation services	15	D	D	D	c	D	D
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	88	92 642	39 115	10 858	831	17.4	6.6
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	48	61 242	27 092	8 050	434	19.3	9.5
541330	Engineering services	48	61 242	27 092	8 050	434	19.3	9.5
54135	Building inspection services	11	D	D	D	b	D	D
541350	Building inspection services	11	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	9	1 826	898	213	34	79.3	10.0
541370	Surveying & mapping (except geophysical) services	9	1 826	898	213	34	79.3	10.0
54138	Testing laboratories	5	D	D	D	e	D	D
541380	Testing laboratories	5	D	D	D	e	D	D
5414	Specialized design services	47	17 812	4 384	906	108	28.4	3.1
54143	Graphic design services	38	15 542	3 777	755	86	24.3	3.5
541430	Graphic design services	38	15 542	3 777	755	86	24.3	3.5
5414301	Graphic design services (except commercial art & medical artists)	29	D	D	D	b	D	D
5414302	Commercial art	9	D	D	D	a	D	D
5415	Computer systems design & related services	125	85 718	45 044	8 270	704	32.8	25.7
54151	Computer systems design & related services	125	85 718	45 044	8 270	704	32.8	25.7
541511	Custom computer programming services	59	59 974	34 784	6 273	495	19.9	31.1
541512	Computer systems design services	48	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	35	D	D	D	b	D	D
541519	Other computer related services	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	135	69 570	25 830	4 757	391	46.1	5.5
54161	Management consulting services	108	61 861	23 064	4 214	345	43.3	6.1
541611	Administrative management & general management consulting service	43	28 773	11 107	1 998	139	35.7	6.6
541612	Human resources & executive search consulting services	28	D	D	D	c	D	D
5416122	Executive placement services	12	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	14	D	D	D	a	D	D
541613	Marketing consulting services	32	D	D	D	b	D	D
54169	Other scientific & technical consulting services	23	D	D	D	b	D	D
541690	Other scientific & technical consulting services	23	D	D	D	b	D	D
5417	Scientific research & development services	7	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Danbury, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	41	31 486	8 055	1 486	168	26.2	50.6
54181	Advertising agencies	16	12 428	4 498	827	93	27.4	27.5
541810	Advertising agencies	16	12 428	4 498	827	93	27.4	27.5
54189	Other services related to advertising	8	1 921	460	95	17	50.3	–
541890	Other services related to advertising	8	1 921	460	95	17	50.3	–
5419	Other professional, scientific, & technical services	27	D	D	D	c	D	D
54191	Marketing research & public opinion polling	9	14 743	4 168	623	62	56.5	2.6
541910	Marketing research & public opinion polling	9	14 743	4 168	623	62	56.5	2.6
54192	Photographic services	17	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
541922	Commercial photography	7	D	D	D	b	D	D
	Dutchess County, NY PMSA							
54	**Professional, scientific, & technical services**	**591**	**284 339**	**113 589**	**24 461**	**3 149**	**35.5**	**11.9**
541	Professional, scientific, & technical services	591	284 339	113 589	24 461	3 149	35.5	11.9
5411	Legal services	189	84 977	24 854	4 992	757	36.5	12.5
54111	Offices of lawyers	179	D	D	D	f	D	D
541110	Offices of lawyers	179	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	179	D	D	D	f	D	D
54119	Other legal services	10	D	D	D	b	D	D
541191	Title abstract & settlement offices	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	67	22 590	8 514	2 074	559	41.1	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	67	22 590	8 514	2 074	559	41.1	6.4
541211	Offices of certified public accountants	37	D	D	D	c	D	D
541213	Tax return preparation services	11	D	D	D	e	D	D
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	86	31 254	13 679	3 165	446	63.6	4.7
54133	Engineering services	39	D	D	D	e	D	D
541330	Engineering services	39	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	19	3 092	1 156	222	84	70.5	14.1
541370	Surveying & mapping (except geophysical) services	19	3 092	1 156	222	84	70.5	14.1
5414	Specialized design services	28	D	D	D	b	D	D
54143	Graphic design services	20	D	D	D	b	D	D
541430	Graphic design services	20	D	D	D	b	D	D
5415	Computer systems design & related services	94	93 415	49 069	10 641	907	14.2	19.3
54151	Computer systems design & related services	94	93 415	49 069	10 641	907	14.2	19.3
541511	Custom computer programming services	28	D	D	D	f	D	D
541512	Computer systems design services	45	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	34	D	D	D	e	D	D
541519	Other computer related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	77	22 954	9 509	1 845	206	56.0	3.7
54161	Management consulting services	51	D	D	D	c	D	D
541611	Administrative management & general management consulting service	25	D	D	D	b	D	D
541612	Human resources & executive search consulting services	12	D	D	D	b	D	D
54169	Other scientific & technical consulting services	16	D	D	D	b	D	D
541690	Other scientific & technical consulting services	16	D	D	D	b	D	D
5418	Advertising & related services	24	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	19	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Jersey City, NJ PMSA							
54	**Professional, scientific, & technical services**	**977**	**931 650**	**342 819**	**73 740**	**7 208**	**20.2**	**28.1**
541	Professional, scientific, & technical services	977	931 650	342 819	73 740	7 208	20.2	28.1
5411	Legal services	295	144 731	49 889	11 501	1 386	28.7	6.9
54111	Offices of lawyers	290	143 246	49 501	11 435	1 367	28.6	6.9
541110	Offices of lawyers	290	143 246	49 501	11 435	1 367	28.6	6.9
5411101	Offices of lawyers (except legal aid societies)	290	143 246	49 501	11 435	1 367	28.6	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	112	223 981	72 711	18 222	1 564	6.7	88.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	112	223 981	72 711	18 222	1 564	6.7	88.8
541211	Offices of certified public accountants	54	D	D	D	c	D	D
541213	Tax return preparation services	15	D	D	D	c	D	D
541214	Payroll services	4	D	D	D	f	D	D
541219	Other accounting services	39	D	D	D	c	D	D
5413	Architectural, engineering, & related services	80	56 202	16 934	3 602	427	45.9	3.9
54131	Architectural services	21	22 521	5 964	1 083	138	13.6	2.3
541310	Architectural services	21	22 521	5 964	1 083	138	13.6	2.3
54133	Engineering services	42	27 336	8 103	1 931	192	77.6	5.7
541330	Engineering services	42	27 336	8 103	1 931	192	77.6	5.7
54135	Building inspection services	4	D	D	D	b	D	D
541350	Building inspection services	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
5414	Specialized design services	51	D	D	D	c	D	D
54143	Graphic design services	28	9 446	2 669	631	72	32.3	19.8
541430	Graphic design services	28	9 446	2 669	631	72	32.3	19.8
5414301	Graphic design services (except commercial art & medical artists)	25	D	D	D	b	D	D
5415	Computer systems design & related services	241	228 314	99 827	21 147	1 524	24.1	15.0
54151	Computer systems design & related services	241	228 314	99 827	21 147	1 524	24.1	15.0
541511	Custom computer programming services	113	110 999	48 616	10 916	794	15.8	3.6
541512	Computer systems design services	88	53 574	24 713	4 689	344	65.7	8.2
5415122	Computer systems consultants (except systems integrators)	76	46 539	22 527	4 278	308	72.1	7.0
541519	Other computer related services	32	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	103	170 807	63 528	11 100	1 153	9.5	4.5
54161	Management consulting services	79	155 124	58 174	10 197	1 026	8.1	1.1
541611	Administrative management & general management consulting service	38	51 190	19 706	1 429	139	8.1	2.0
541612	Human resources & executive search consulting services	20	80 592	33 021	7 469	784	6.1	.6
5416121	Actuarial consulting	3	D	D	D	b	D	D
5416122	Executive placement services	9	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	8	D	D	D	f	D	D
541618	Other management consulting services	7	18 168	3 962	956	79	.2	–
54169	Other scientific & technical consulting services	18	12 616	4 379	699	88	10.1	44.8
541690	Other scientific & technical consulting services	18	12 616	4 379	699	88	10.1	44.8
5417	Scientific research & development services	8	D	D	D	b	D	D
5418	Advertising & related services	59	71 821	27 125	5 351	759	33.0	2.2
54181	Advertising agencies	15	12 707	4 045	820	113	31.8	1.2
541810	Advertising agencies	15	12 707	4 045	820	113	31.8	1.2
54182	Public relations agencies	8	5 525	2 731	342	36	51.0	2.1
541820	Public relations agencies	8	5 525	2 731	342	36	51.0	2.1
54186	Direct mail advertising	11	42 418	16 869	3 319	541	20.5	–
541860	Direct mail advertising	11	42 418	16 869	3 319	541	20.5	–
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	28	D	D	D	c	D	D
54191	Marketing research & public opinion polling	5	D	D	D	c	D	D
541910	Marketing research & public opinion polling	5	D	D	D	c	D	D
54192	Photographic services	19	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
541922	Commercial photography	8	2 226	857	202	34	67.5	4.4

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Middlesex–Somerset–Hunterdon, NJ PMSA							
54	**Professional, scientific, & technical services**	**4 676**	**6 881 835**	**2 872 034**	**667 778**	**60 045**	**16.7**	**7.0**
541	Professional, scientific, & technical services	4 676	6 881 835	2 872 034	667 778	60 045	16.7	7.0
5411	Legal services	786	536 888	244 209	47 782	4 585	27.7	3.5
54111	Offices of lawyers	756	522 077	237 507	46 418	4 443	28.3	3.5
541110	Offices of lawyers	756	522 077	237 507	46 418	4 443	28.3	3.5
5411101	Offices of lawyers (except legal aid societies)	756	522 077	237 507	46 418	4 443	28.3	3.5
54119	Other legal services	30	14 811	6 702	1 364	142	8.9	3.9
541191	Title abstract & settlement offices	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	401	499 370	262 112	58 335	13 435	45.6	14.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	401	499 370	262 112	58 335	13 435	45.6	14.8
541211	Offices of certified public accountants	254	204 024	85 496	17 565	1 798	21.5	16.6
541213	Tax return preparation services	34	6 059	2 245	644	311	42.5	16.2
541214	Payroll services	17	266 970	166 170	38 117	11 038	63.5	13.5
541219	Other accounting services	96	22 317	8 201	2 009	288	52.2	13.0
5413	Architectural, engineering, & related services	525	1 054 671	339 778	76 511	6 394	11.8	1.9
54131	Architectural services	63	40 914	15 682	3 651	391	27.6	1.7
541310	Architectural services	63	40 914	15 682	3 651	391	27.6	1.7
54133	Engineering services	342	912 051	278 401	62 578	4 872	10.8	2.0
541330	Engineering services	342	912 051	278 401	62 578	4 872	10.8	2.0
54135	Building inspection services	25	6 845	3 648	714	96	12.2	–
541350	Building inspection services	25	6 845	3 648	714	96	12.2	–
54137	Surveying & mapping (except geophysical) services	46	23 934	11 924	2 532	328	11.7	1.5
541370	Surveying & mapping (except geophysical) services	46	23 934	11 924	2 532	328	11.7	1.5
54138	Testing laboratories	38	69 482	29 454	6 876	689	13.8	1.8
541380	Testing laboratories	38	69 482	29 454	6 876	689	13.8	1.8
5414	Specialized design services	137	52 527	16 513	2 914	433	40.4	4.2
54141	Interior design services	29	10 139	1 748	339	75	60.1	7.3
541410	Interior design services	29	10 139	1 748	339	75	60.1	7.3
54143	Graphic design services	97	38 828	13 830	2 433	341	32.2	3.8
541430	Graphic design services	97	38 828	13 830	2 433	341	32.2	3.8
5414301	Graphic design services (except commercial art & medical artists)	91	36 818	13 196	2 328	329	28.5	4.0
5415	Computer systems design & related services	1 756	3 292 776	1 451 738	353 977	22 004	10.3	6.5
54151	Computer systems design & related services	1 756	3 292 776	1 451 738	353 977	22 004	10.3	6.5
541511	Custom computer programming services	827	1 047 740	545 820	116 854	7 877	15.0	6.0
541512	Computer systems design services	679	1 467 350	686 744	178 741	10 813	9.2	9.5
5415121	Computer systems integrators	109	268 968	80 713	17 532	1 396	8.2	26.7
5415122	Computer systems consultants (except systems integrators)	570	1 198 382	606 031	161 209	9 417	9.4	5.6
541513	Computer facilities management services	20	D	D	D	g	D	D
541519	Other computer related services	230	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	651	656 559	272 825	59 775	6 011	20.0	9.8
54161	Management consulting services	467	542 468	225 165	49 172	5 163	16.1	8.7
541611	Administrative management & general management consulting service	183	244 735	98 609	19 163	1 306	12.1	4.0
541612	Human resources & executive search consulting services	125	102 891	50 529	12 842	749	25.4	4.9
5416121	Actuarial consulting	6	D	D	D	c	D	D
5416122	Executive placement services	74	29 971	14 452	2 466	348	55.6	1.3
5416123	Human resources & personnel management consulting	45	D	D	D	c	D	D
541613	Marketing consulting services	90	99 125	49 139	11 119	2 515	16.7	30.1
541614	Process, physical distribution, & logistics consulting services	38	67 696	20 189	4 564	500	8.2	1.4
541618	Other management consulting services	31	28 021	6 699	1 484	93	34.7	6.0
54162	Environmental consulting services	49	39 442	15 250	3 517	349	36.3	23.1
541620	Environmental consulting services	49	39 442	15 250	3 517	349	36.3	23.1
54169	Other scientific & technical consulting services	135	74 649	32 410	7 086	499	39.0	10.4
541690	Other scientific & technical consulting services	135	74 649	32 410	7 086	499	39.0	10.4
5417	Scientific research & development services	91	409 216	160 074	41 439	3 744	8.1	15.2
54171	R&D in the physical, engineering, & life sciences	85	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	85	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	44	D	D	D	f	D	D
5417102	Research & development in the life sciences	41	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities	6	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	6	D	D	D	g	D	D
5418	Advertising & related services	226	253 555	81 834	18 113	2 351	42.0	7.3
54181	Advertising agencies	81	61 165	27 524	5 619	604	22.8	8.3
541810	Advertising agencies	81	61 165	27 524	5 619	604	22.8	8.3
54182	Public relations agencies	43	15 563	6 421	1 355	125	33.4	4.5
541820	Public relations agencies	43	15 563	6 421	1 355	125	33.4	4.5
54184	Media representatives	15	29 984	14 903	4 028	350	14.7	2.5
541840	Media representatives	15	29 984	14 903	4 028	350	14.7	2.5
5418402	Publishers' advertising representatives	12	D	D	D	e	D	D
54186	Direct mail advertising	28	51 267	13 319	2 797	625	59.0	17.1
541860	Direct mail advertising	28	51 267	13 319	2 797	625	59.0	17.1
54187	Advertising material distribution services	6	31 855	11 771	2 717	425	19.8	–
541870	Advertising material distribution services	6	31 855	11 771	2 717	425	19.8	–
54189	Other services related to advertising	44	D	D	D	c	D	D
541890	Other services related to advertising	44	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	27	57 072	6 153	1 198	165	76.3	2.2
5418903	Sign painting & lettering shop	15	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Middlesex–Somerset–Hunterdon, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	103	126 273	42 951	8 932	1 088	15.4	4.4
54191	Marketing research & public opinion polling	30	92 092	32 604	6 561	739	12.8	5.1
541910	Marketing research & public opinion polling	30	92 092	32 604	6 561	739	12.8	5.1
54192	Photographic services	54	15 377	4 382	929	204	43.9	5.1
541921	Photographic studios, portrait	46	12 271	3 420	685	170	50.2	5.1
541922	Commercial photography	8	3 106	962	244	34	19.2	5.1
54199	All other professional, scientific, & technical services	15	17 313	5 578	1 349	133	3.2	–
541990	All other professional, scientific, & technical services	15	17 313	5 578	1 349	133	3.2	–
	Monmouth–Ocean, NJ PMSA							
54	**Professional, scientific, & technical services**	**3 026**	**1 807 986**	**768 716**	**172 847**	**17 617**	**28.1**	**10.6**
541	Professional, scientific, & technical services	3 026	1 807 986	768 716	172 847	17 617	28.1	10.6
5411	Legal services	775	379 406	160 825	32 686	3 894	27.9	6.2
54111	Offices of lawyers	735	357 046	153 288	30 816	3 673	28.2	6.6
541110	Offices of lawyers	735	357 046	153 288	30 816	3 673	28.2	6.6
5411101	Offices of lawyers (except legal aid societies)	735	357 046	153 288	30 816	3 673	28.2	6.6
54119	Other legal services	40	22 360	7 537	1 870	221	23.1	.8
541191	Title abstract & settlement offices	34	20 876	7 087	1 788	202	20.4	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	403	134 064	60 708	13 039	2 221	39.1	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	403	134 064	60 708	13 039	2 221	39.1	8.4
541211	Offices of certified public accountants	247	88 738	34 763	7 782	974	43.3	5.7
541213	Tax return preparation services	35	D	D	D	f	D	D
541219	Other accounting services	109	D	D	D	e	D	D
5413	Architectural, engineering, & related services	387	371 230	165 257	36 279	3 797	26.3	16.7
54131	Architectural services	69	20 027	7 111	1 408	224	68.3	12.2
541310	Architectural services	69	20 027	7 111	1 408	224	68.3	12.2
54133	Engineering services	231	326 620	147 223	32 380	3 232	22.2	17.8
541330	Engineering services	231	326 620	147 223	32 380	3 232	22.2	17.8
54135	Building inspection services	27	4 796	1 642	312	56	51.2	9.2
541350	Building inspection services	27	4 796	1 642	312	56	51.2	9.2
54137	Surveying & mapping (except geophysical) services	49	12 745	6 041	1 364	209	55.5	6.0
541370	Surveying & mapping (except geophysical) services	49	12 745	6 041	1 364	209	55.5	6.0
54138	Testing laboratories	8	6 836	3 083	779	69	27.4	3.6
541380	Testing laboratories	8	6 836	3 083	779	69	27.4	3.6
5414	Specialized design services	100	38 541	9 194	1 976	270	36.7	7.8
54141	Interior design services	30	9 752	2 292	488	58	55.6	3.7
541410	Interior design services	30	9 752	2 292	488	58	55.6	3.7
54143	Graphic design services	60	25 058	5 964	1 372	171	28.1	7.6
541430	Graphic design services	60	25 058	5 964	1 372	171	28.1	7.6
5414301	Graphic design services (except commercial art & medical artists)	52	D	D	D	c	D	D
5414302	Commercial art	8	D	D	D	b	D	D
5415	Computer systems design & related services	677	431 791	200 272	43 397	3 589	24.0	13.4
54151	Computer systems design & related services	677	431 791	200 272	43 397	3 589	24.0	13.4
541511	Custom computer programming services	277	226 206	118 521	25 499	2 139	12.1	18.1
541512	Computer systems design services	294	173 831	67 077	14 674	1 185	36.2	7.6
5415121	Computer systems integrators	62	56 637	18 391	4 583	399	29.3	10.0
5415122	Computer systems consultants (except systems integrators)	232	117 194	48 686	10 091	786	39.5	6.5
541519	Other computer related services	94	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	413	164 092	64 170	12 806	1 286	50.8	7.5
54161	Management consulting services	312	114 837	44 623	8 671	876	56.3	6.8
541611	Administrative management & general management consulting service	121	46 334	19 505	3 944	352	42.3	6.0
541612	Human resources & executive search consulting services	84	D	D	D	c	D	D
5416122	Executive placement services	52	18 139	6 443	1 076	155	72.8	8.7
5416123	Human resources & personnel management consulting	25	D	D	D	b	D	D
541613	Marketing consulting services	66	26 898	7 753	1 467	126	75.4	4.3
541618	Other management consulting services	19	D	D	D	b	D	D
54162	Environmental consulting services	36	25 662	9 148	2 127	222	35.2	14.5
541620	Environmental consulting services	36	25 662	9 148	2 127	222	35.2	14.5
54169	Other scientific & technical consulting services	65	23 593	10 399	2 008	188	41.0	3.0
541690	Other scientific & technical consulting services	65	23 593	10 399	2 008	188	41.0	3.0
5417	Scientific research & development services	31	151 732	70 942	24 047	1 160	2.0	2.5
54171	R&D in the physical, engineering, & life sciences	27	150 780	70 566	23 986	1 146	1.9	2.2
541710	R&D in the physical, engineering, & life sciences	27	150 780	70 566	23 986	1 146	1.9	2.2
5417101	R&D in the physical & engineering sciences	21	D	D	D	g	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Monmouth–Ocean, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	158	103 347	25 420	5 953	810	36.7	15.3
54181	Advertising agencies	51	15 912	6 734	1 703	170	57.5	3.1
541810	Advertising agencies	51	15 912	6 734	1 703	170	57.5	3.1
54182	Public relations agencies	18	6 986	1 885	482	49	75.8	3.9
541820	Public relations agencies	18	6 986	1 885	482	49	75.8	3.9
54185	Display advertising	11	9 125	2 179	431	40	26.2	4.6
541850	Display advertising	11	9 125	2 179	431	40	26.2	4.6
54186	Direct mail advertising	19	D	D	D	e	D	D
541860	Direct mail advertising	19	D	D	D	e	D	D
54189	Other services related to advertising	41	25 927	3 375	768	121	35.5	3.8
541890	Other services related to advertising	41	25 927	3 375	768	121	35.5	3.8
5418902	Advertising specialties goods distributor	19	20 622	1 956	441	73	37.4	–
5418903	Sign painting & lettering shop	18	4 542	1 139	252	42	29.9	21.8
5419	Other professional, scientific, & technical services	82	33 783	11 928	2 664	590	29.5	7.8
54191	Marketing research & public opinion polling	14	D	D	D	e	D	D
541910	Marketing research & public opinion polling	14	D	D	D	e	D	D
54192	Photographic services	58	13 546	3 691	779	174	36.0	18.9
541921	Photographic studios, portrait	39	8 557	2 191	447	115	42.3	8.9
541922	Commercial photography	19	4 989	1 500	332	59	25.2	35.9
54199	All other professional, scientific, & technical services	10	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	10	D	D	D	b	D	D
	Nassau–Suffolk, NY PMSA							
54	**Professional, scientific, & technical services**	**9 464**	**5 982 250**	**2 198 947**	**483 506**	**55 636**	**32.1**	**8.7**
541	Professional, scientific, & technical services	9 464	5 982 250	2 198 947	483 506	55 636	32.1	8.7
5411	Legal services	2 813	1 735 134	617 897	136 881	14 681	30.7	4.8
54111	Offices of lawyers	2 645	1 573 516	564 545	125 185	13 364	32.5	4.7
541110	Offices of lawyers	2 645	1 573 516	564 545	125 185	13 364	32.5	4.7
5411101	Offices of lawyers (except legal aid societies)	2 645	1 573 516	564 545	125 185	13 364	32.5	4.7
54119	Other legal services	168	161 618	53 352	11 696	1 317	13.5	5.9
541191	Title abstract & settlement offices	126	136 549	44 562	9 761	1 059	12.6	6.1
541199	All other legal services	42	25 069	8 790	1 935	258	18.2	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 815	933 774	375 351	83 668	11 778	33.1	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 815	933 774	375 351	83 668	11 778	33.1	11.5
541211	Offices of certified public accountants	1 242	615 809	216 792	48 713	5 719	38.3	8.3
541213	Tax return preparation services	121	25 438	8 815	2 922	1 094	52.1	4.2
541214	Payroll services	48	170 874	104 024	22 017	3 183	2.8	21.9
541219	Other accounting services	404	121 653	45 720	10 016	1 782	45.6	14.9
5413	Architectural, engineering, & related services	938	711 371	303 134	67 258	6 877	33.4	7.0
54131	Architectural services	265	124 189	41 921	8 906	1 092	43.4	5.5
541310	Architectural services	265	124 189	41 921	8 906	1 092	43.4	5.5
54133	Engineering services	485	427 547	189 291	42 231	3 822	36.7	9.5
541330	Engineering services	485	427 547	189 291	42 231	3 822	36.7	9.5
54134	Drafting services	33	D	D	D	c	D	D
541340	Drafting services	33	D	D	D	c	D	D
54135	Building inspection services	39	D	D	D	c	D	D
541350	Building inspection services	39	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	69	23 430	10 419	2 289	330	42.2	2.4
541370	Surveying & mapping (except geophysical) services	69	23 430	10 419	2 289	330	42.2	2.4
54138	Testing laboratories	47	116 624	53 998	12 293	1 395	7.2	1.4
541380	Testing laboratories	47	116 624	53 998	12 293	1 395	7.2	1.4
5414	Specialized design services	417	172 965	39 820	8 532	1 141	49.6	7.4
54141	Interior design services	159	64 761	11 073	2 073	379	50.3	7.5
541410	Interior design services	159	64 761	11 073	2 073	379	50.3	7.5
54142	Industrial design services	20	D	D	D	b	D	D
541420	Industrial design services	20	D	D	D	b	D	D
54143	Graphic design services	214	85 496	24 018	5 211	614	55.4	7.1
541430	Graphic design services	214	85 496	24 018	5 211	614	55.4	7.1
5414301	Graphic design services (except commercial art & medical artists)	170	68 112	18 982	4 205	511	51.3	6.5
5414302	Commercial art	44	17 384	5 036	1 006	103	71.6	9.6
54149	Other specialized design services	24	D	D	D	b	D	D
541490	Other specialized design services	24	D	D	D	b	D	D
5415	Computer systems design & related services	1 257	772 554	328 907	70 433	5 814	39.4	14.2
54151	Computer systems design & related services	1 257	772 554	328 907	70 433	5 814	39.4	14.2
541511	Custom computer programming services	492	383 097	194 290	41 850	3 202	32.0	7.6
541512	Computer systems design services	553	319 509	105 757	21 926	1 999	45.2	22.7
5415121	Computer systems integrators	168	212 783	61 158	13 066	1 201	33.9	29.9
5415122	Computer systems consultants (except systems integrators)	385	106 726	44 599	8 860	798	67.8	8.3
541519	Other computer related services	199	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Nassau–Suffolk, NY PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	1 183	597 960	219 890	45 803	4 681	38.6	8.0
54161	Management consulting services	917	405 882	152 153	31 147	3 152	41.9	8.6
541611	Administrative management & general management consulting service	406	166 185	70 701	15 208	1 551	33.5	13.0
541612	Human resources & executive search consulting services	236	116 961	47 374	8 934	916	58.0	5.2
5416121	Actuarial consulting	16	D	D	D	b	D	D
5416122	Executive placement services	151	72 091	29 909	5 241	513	57.1	6.6
5416123	Human resources & personnel management consulting	69	D	D	D	e	D	D
541613	Marketing consulting services	176	72 231	18 698	3 766	336	50.2	6.3
541614	Process, physical distribution, & logistics consulting services	40	21 982	6 090	1 282	124	32.5	3.3
541618	Other management consulting services	59	28 523	9 290	1 957	225	10.4	6.8
54162	Environmental consulting services	85	114 757	36 220	8 241	814	26.8	6.6
541620	Environmental consulting services	85	114 757	36 220	8 241	814	26.8	6.6
54169	Other scientific & technical consulting services	181	77 321	31 517	6 415	715	39.0	7.3
541690	Other scientific & technical consulting services	181	77 321	31 517	6 415	715	39.0	7.3
5417	Scientific research & development services	66	89 069	33 479	8 339	618	13.4	22.5
54171	R&D in the physical, engineering, & life sciences	56	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	56	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	36	D	D	D	e	D	D
5417102	Research & development in the life sciences	20	D	D	D	e	D	D
5418	Advertising & related services	642	736 277	196 864	44 071	7 060	19.8	10.0
54181	Advertising agencies	226	117 894	44 655	9 597	1 049	26.4	12.5
541810	Advertising agencies	226	117 894	44 655	9 597	1 049	26.4	12.5
54182	Public relations agencies	89	32 508	10 803	2 096	236	54.1	10.5
541820	Public relations agencies	89	32 508	10 803	2 096	236	54.1	10.5
54183	Media buying services	12	D	D	D	b	D	D
541830	Media buying services	12	D	D	D	b	D	D
54184	Media representatives	38	102 502	13 620	2 987	235	9.7	6.7
541840	Media representatives	38	102 502	13 620	2 987	235	9.7	6.7
5418401	Radio & television advertising representatives	13	12 805	4 464	998	96	26.2	–
5418402	Publishers' advertising representatives	25	89 697	9 156	1 989	139	7.3	7.7
54185	Display advertising	29	55 602	7 005	1 418	623	18.5	1.1
541850	Display advertising	29	55 602	7 005	1 418	623	18.5	1.1
5418501	Display advertising (except outdoor)	14	D	D	D	f	D	D
54186	Direct mail advertising	74	195 992	65 194	14 832	2 444	18.0	22.2
541860	Direct mail advertising	74	195 992	65 194	14 832	2 444	18.0	22.2
54187	Advertising material distribution services	13	D	D	D	c	D	D
541870	Advertising material distribution services	13	D	D	D	c	D	D
54189	Other services related to advertising	161	D	D	D	g	D	D
541890	Other services related to advertising	161	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	94	D	D	D	e	D	D
5418903	Sign painting & lettering shop	40	D	D	D	b	D	D
5418909	All other advertising	25	D	D	D	g	D	D
5419	Other professional, scientific, & technical services	333	233 146	83 605	18 521	2 986	27.0	7.8
54191	Marketing research & public opinion polling	74	130 510	56 153	12 662	1 925	17.1	6.3
541910	Marketing research & public opinion polling	74	130 510	56 153	12 662	1 925	17.1	6.3
54192	Photographic services	205	70 242	16 814	3 520	745	50.2	5.4
541921	Photographic studios, portrait	131	D	D	D	f	D	D
541922	Commercial photography	74	D	D	D	c	D	D
54193	Translation & interpretation services	6	D	D	D	b	D	D
541930	Translation & interpretation services	6	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	48	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	48	D	D	D	e	D	D
	New Haven–Meriden, CT PMSA							
54	**Professional, scientific, & technical services**	**1 407**	**948 746**	**371 080**	**78 808**	**8 788**	**31.9**	**6.2**

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	New Haven–Meriden, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	1 407	948 746	371 080	78 808	8 788	31.9	6.2
5411	Legal services	514	294 453	117 221	23 925	2 613	23.7	3.8
54111	Offices of lawyers	511	294 230	117 145	23 907	2 610	23.7	3.8
541110	Offices of lawyers	511	294 230	117 145	23 907	2 610	23.7	3.8
5411101	Offices of lawyers (except legal aid societies)	511	294 230	117 145	23 907	2 610	23.7	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	192	94 396	37 506	8 010	1 260	40.0	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	192	94 396	37 506	8 010	1 260	40.0	9.7
541211	Offices of certified public accountants	132	70 477	29 051	5 967	760	39.4	6.5
541213	Tax return preparation services	13	2 736	1 012	397	268	29.1	1.9
541219	Other accounting services	47	21 183	7 443	1 646	232	43.4	21.4
5413	Architectural, engineering, & related services	220	184 320	76 721	16 455	1 712	43.3	3.6
54131	Architectural services	69	61 471	22 243	4 123	424	32.4	2.6
541310	Architectural services	69	61 471	22 243	4 123	424	32.4	2.6
54133	Engineering services	110	104 103	45 974	10 711	1 084	51.1	4.7
541330	Engineering services	110	104 103	45 974	10 711	1 084	51.1	4.7
54135	Building inspection services	11	D	D	D	b	D	D
541350	Building inspection services	11	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	14	2 796	1 119	215	35	44.5	3.8
541370	Surveying & mapping (except geophysical) services	14	2 796	1 119	215	35	44.5	3.8
54138	Testing laboratories	14	12 998	6 388	1 247	138	34.8	.1
541380	Testing laboratories	14	12 998	6 388	1 247	138	34.8	.1
5414	Specialized design services	47	18 320	6 955	1 500	227	50.7	1.9
54143	Graphic design services	34	D	D	D	c	D	D
541430	Graphic design services	34	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	28	D	D	D	c	D	D
5415	Computer systems design & related services	150	105 789	46 114	10 875	752	40.0	14.2
54151	Computer systems design & related services	150	105 789	46 114	10 875	752	40.0	14.2
541511	Custom computer programming services	65	D	D	D	e	D	D
541512	Computer systems design services	66	51 701	17 679	4 459	368	31.6	26.8
5415121	Computer systems integrators	26	37 156	11 120	3 180	268	19.5	35.1
5415122	Computer systems consultants (except systems integrators)	40	14 545	6 559	1 279	100	62.5	5.7
541519	Other computer related services	19	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	153	91 508	34 271	7 090	769	32.8	8.4
54161	Management consulting services	128	78 586	29 718	6 099	678	32.5	9.4
541611	Administrative management & general management consulting service	49	D	D	D	c	D	D
541612	Human resources & executive search consulting services	34	17 575	8 321	1 392	189	68.2	1.1
5416122	Executive placement services	22	13 891	6 104	959	122	73.3	–
541613	Marketing consulting services	30	23 603	7 763	1 579	187	16.3	13.8
541614	Process, physical distribution, & logistics consulting services	9	13 097	3 034	724	70	2.2	2.0
541618	Other management consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	17	9 646	3 129	739	63	17.9	.3
541690	Other scientific & technical consulting services	17	9 646	3 129	739	63	17.9	.3
5417	Scientific research & development services	23	45 515	23 961	5 555	329	11.2	.4
54171	R&D in the physical, engineering, & life sciences	22	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	22	D	D	D	e	D	D
5417102	Research & development in the life sciences	15	39 797	20 967	4 984	284	8.0	.4
5418	Advertising & related services	65	102 121	24 778	4 687	973	22.6	6.6
54181	Advertising agencies	28	17 905	5 132	1 072	119	50.0	19.6
541810	Advertising agencies	28	17 905	5 132	1 072	119	50.0	19.6
54185	Display advertising	6	9 992	2 088	448	54	8.2	–
541850	Display advertising	6	9 992	2 088	448	54	8.2	–
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54186	Direct mail advertising	12	53 920	11 885	1 707	682	12.1	6.0
541860	Direct mail advertising	12	53 920	11 885	1 707	682	12.1	6.0
54189	Other services related to advertising	16	D	D	D	c	D	D
541890	Other services related to advertising	16	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	43	12 324	3 553	711	153	43.0	15.6
54192	Photographic services	29	7 446	1 500	276	84	42.9	14.2
541921	Photographic studios, portrait	21	4 748	897	167	57	37.2	22.2
541922	Commercial photography	8	2 698	603	109	27	53.0	–

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	New York, NY PMSA							
54	**Professional, scientific, & technical services**	**24 511**	**43 493 669**	**16 577 880**	**3 700 269**	**275 541**	**14.0**	**9.3**
541	Professional, scientific, & technical services	24 511	43 493 669	16 577 880	3 700 269	275 541	14.0	9.3
5411	Legal services	6 672	14 671 423	4 843 686	1 062 586	74 947	11.0	4.7
54111	Offices of lawyers	6 443	14 448 620	4 770 355	1 046 570	73 051	10.8	4.7
541110	Offices of lawyers	6 443	14 448 620	4 770 355	1 046 570	73 051	10.8	4.7
5411101	Offices of lawyers (except legal aid societies)	6 443	14 448 620	4 770 355	1 046 570	73 051	10.8	4.7
54119	Other legal services	229	222 803	73 331	16 016	1 896	23.4	5.2
541191	Title abstract & settlement offices	144	144 931	50 124	9 809	1 175	25.2	6.6
541199	All other legal services	85	77 872	23 207	6 207	721	20.2	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 687	5 140 584	2 030 003	461 310	49 228	9.7	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 687	5 140 584	2 030 003	461 310	49 228	9.7	7.1
541211	Offices of certified public accountants	1 652	3 874 085	1 279 194	300 670	25 514	9.2	6.9
541213	Tax return preparation services	231	51 871	19 618	6 724	3 075	31.0	7.6
541214	Payroll services	116	899 164	620 840	130 302	16 882	2.2	6.1
541219	Other accounting services	688	315 464	110 351	23 614	3 757	32.9	13.3
5413	Architectural, engineering, & related services	2 055	3 136 711	1 224 915	267 335	23 952	17.8	4.8
54131	Architectural services	1 028	1 113 505	422 794	90 581	8 612	22.4	2.7
541310	Architectural services	1 028	1 113 505	422 794	90 581	8 612	22.4	2.7
54133	Engineering services	800	1 869 569	727 297	160 720	13 512	14.0	5.7
541330	Engineering services	800	1 869 569	727 297	160 720	13 512	14.0	5.7
54134	Drafting services	34	37 079	23 097	5 183	484	8.4	2.5
541340	Drafting services	34	37 079	23 097	5 183	484	8.4	2.5
54135	Building inspection services	60	D	D	D	c	D	D
541350	Building inspection services	60	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	65	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	65	D	D	D	e	D	D
54138	Testing laboratories	65	59 972	26 693	5 902	740	38.1	14.4
541380	Testing laboratories	65	59 972	26 693	5 902	740	38.1	14.4
5414	Specialized design services	2 202	1 829 984	540 982	117 226	10 743	28.7	7.0
54141	Interior design services	641	549 594	128 520	25 451	2 503	30.1	5.7
541410	Interior design services	641	549 594	128 520	25 451	2 503	30.1	5.7
54142	Industrial design services	70	73 264	27 108	5 916	501	13.9	8.7
541420	Industrial design services	70	73 264	27 108	5 916	501	13.9	8.7
54143	Graphic design services	1 279	1 094 286	348 366	78 199	6 909	28.1	7.0
541430	Graphic design services	1 279	1 094 286	348 366	78 199	6 909	28.1	7.0
5414301	Graphic design services (except commercial art & medical artists)	1 100	914 146	303 000	68 807	5 892	28.5	7.3
5414302	Commercial art	178	D	D	D	g	D	D
54149	Other specialized design services	212	112 840	36 988	7 660	830	37.0	12.2
541490	Other specialized design services	212	112 840	36 988	7 660	830	37.0	12.2
5415	Computer systems design & related services	3 344	4 007 547	1 650 319	371 620	24 602	20.4	21.3
54151	Computer systems design & related services	3 344	4 007 547	1 650 319	371 620	24 602	20.4	21.3
541511	Custom computer programming services	1 464	1 881 074	849 329	192 714	11 803	17.7	20.5
541512	Computer systems design services	1 350	1 728 805	625 250	140 925	10 167	22.1	25.0
5415121	Computer systems integrators	271	861 502	252 728	63 087	4 781	9.3	40.1
5415122	Computer systems consultants (except systems integrators)	1 079	867 303	372 522	77 838	5 386	34.9	10.0
541513	Computer facilities management services	51	186 004	67 209	16 949	1 093	9.7	11.1
541519	Other computer related services	479	211 664	108 531	21 032	1 539	39.2	7.9
5416	Management, scientific, & technical consulting services	3 536	5 304 208	2 409 342	497 639	29 961	16.2	10.4
54161	Management consulting services	2 948	4 954 783	2 271 814	465 798	27 359	15.3	10.0
541611	Administrative management & general management consulting service	1 138	2 907 503	1 382 893	280 202	14 635	8.1	9.6
541612	Human resources & executive search consulting services	961	1 283 049	634 050	133 072	8 258	22.1	9.7
5416121	Actuarial consulting	29	109 847	56 366	12 781	789	12.2	5.4
5416122	Executive placement services	663	887 464	451 732	87 912	5 207	22.6	8.0
5416123	Human resources & personnel management consulting	269	285 738	125 952	32 379	2 262	24.5	16.5
541613	Marketing consulting services	664	559 421	177 730	36 893	3 045	38.4	14.3
541614	Process, physical distribution, & logistics consulting services	83	65 219	24 593	4 712	454	22.9	5.3
541618	Other management consulting services	102	139 591	52 548	10 919	967	7.7	5.3
54162	Environmental consulting services	94	62 563	26 608	6 208	705	37.5	9.5
541620	Environmental consulting services	94	62 563	26 608	6 208	705	37.5	9.5
54169	Other scientific & technical consulting services	494	286 862	110 920	25 633	1 897	26.9	16.6
541690	Other scientific & technical consulting services	494	286 862	110 920	25 633	1 897	26.9	16.6
5417	Scientific research & development services	174	320 277	123 725	28 127	1 880	11.9	30.2
54171	R&D in the physical, engineering, & life sciences	129	248 084	94 718	21 948	1 452	13.5	21.0
541710	R&D in the physical, engineering, & life sciences	129	248 084	94 718	21 948	1 452	13.5	21.0
5417101	R&D in the physical & engineering sciences	68	90 067	28 722	6 064	436	27.8	19.1
5417102	Research & development in the life sciences	61	158 017	65 996	15 884	1 016	5.4	22.1
54172	Research & development in the social sciences & humanities	45	72 193	29 007	6 179	428	6.4	61.7
541720	R&D in the social sciences & humanities	45	72 193	29 007	6 179	428	6.4	61.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	New York, NY PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	2 520	7 610 682	3 271 412	794 547	49 196	10.8	13.9
54181	Advertising agencies	914	4 085 079	2 054 719	512 703	27 646	6.2	14.2
541810	Advertising agencies	914	4 085 079	2 054 719	512 703	27 646	6.2	14.2
54182	Public relations agencies	759	1 066 125	470 799	102 402	7 367	16.4	5.8
541820	Public relations agencies	759	1 066 125	470 799	102 402	7 367	16.4	5.8
54183	Media buying services	92	325 526	137 116	31 971	1 846	6.4	7.8
541830	Media buying services	92	325 526	137 116	31 971	1 846	6.4	7.8
54184	Media representatives	204	631 838	256 289	64 247	3 781	9.7	20.8
541840	Media representatives	204	631 838	256 289	64 247	3 781	9.7	20.8
5418401	Radio & television advertising representatives	94	357 273	185 632	45 615	2 662	5.3	26.6
5418402	Publishers' advertising representatives	110	274 565	70 657	18 632	1 119	15.3	13.3
54185	Display advertising	84	429 449	60 774	14 392	1 176	12.4	3.9
541850	Display advertising	84	429 449	60 774	14 392	1 176	12.4	3.9
5418501	Display advertising (except outdoor)	42	346 796	41 658	10 532	881	12.5	1.7
5418502	Outdoor advertising services	42	82 653	19 116	3 860	295	12.4	13.1
54186	Direct mail advertising	151	521 423	195 402	47 968	4 031	19.7	10.3
541860	Direct mail advertising	151	521 423	195 402	47 968	4 031	19.7	10.3
54187	Advertising material distribution services	23	137 636	26 961	5 540	960	9.8	82.4
541870	Advertising material distribution services	23	137 636	26 961	5 540	960	9.8	82.4
54189	Other services related to advertising	293	413 606	69 352	15 324	2 389	34.7	17.9
541890	Other services related to advertising	293	413 606	69 352	15 324	2 389	34.7	17.9
5418902	Advertising specialties goods distributor	148	228 490	26 090	6 187	653	35.5	10.4
5418903	Sign painting & lettering shop	69	25 848	7 261	1 352	295	37.5	37.6
5418909	All other advertising	74	D	D	D	g	D	D
5419	Other professional, scientific, & technical services	1 321	1 472 253	483 496	99 879	11 032	22.7	9.1
54191	Marketing research & public opinion polling	303	831 621	287 699	60 298	6 162	16.5	9.9
541910	Marketing research & public opinion polling	303	831 621	287 699	60 298	6 162	16.5	9.9
54192	Photographic services	837	509 180	149 061	30 850	3 600	34.3	2.6
541921	Photographic studios, portrait	322	129 855	34 399	6 705	1 124	36.7	2.8
541922	Commercial photography	515	379 325	114 662	24 145	2 476	33.4	2.6
54193	Translation & interpretation services	67	58 712	23 191	4 399	601	11.7	37.0
541930	Translation & interpretation services	67	58 712	23 191	4 399	601	11.7	37.0
54199	All other professional, scientific, & technical services	114	72 740	23 545	4 332	669	21.0	23.3
541990	All other professional, scientific, & technical services	114	72 740	23 545	4 332	669	21.0	23.3
	Newark, NJ PMSA							
54	**Professional, scientific, & technical services**	**6 804**	**7 958 263**	**3 214 398**	**707 523**	**62 207**	**18.3**	**7.0**
541	Professional, scientific, & technical services	6 804	7 958 263	3 214 398	707 523	62 207	18.3	7.0
5411	Legal services	1 869	1 818 673	788 853	160 333	14 464	20.5	3.3
54111	Offices of lawyers	1 804	1 781 463	774 665	157 281	14 023	20.4	3.0
541110	Offices of lawyers	1 804	1 781 463	774 665	157 281	14 023	20.4	3.0
5411101	Offices of lawyers (except legal aid societies)	1 804	1 781 463	774 665	157 281	14 023	20.4	3.0
54119	Other legal services	65	37 210	14 188	3 052	441	23.1	13.4
541191	Title abstract & settlement offices	54	33 797	13 679	2 948	419	16.9	14.6
541199	All other legal services	11	3 413	509	104	22	83.9	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	819	1 260 762	477 443	102 446	10 955	11.3	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	819	1 260 762	477 443	102 446	10 955	11.3	3.4
541211	Offices of certified public accountants	528	735 495	280 256	61 626	5 758	14.9	1.8
541213	Tax return preparation services	49	10 297	4 675	1 121	707	23.3	9.7
541214	Payroll services	35	D	D	D	h	D	D
541219	Other accounting services	207	D	D	D	f	D	D
5413	Architectural, engineering, & related services	839	801 579	327 560	75 633	7 073	24.5	8.2
54131	Architectural services	172	92 766	33 912	7 364	807	31.3	4.3
541310	Architectural services	172	92 766	33 912	7 364	807	31.3	4.3
54133	Engineering services	495	606 096	245 966	57 223	4 882	23.9	8.9
541330	Engineering services	495	606 096	245 966	57 223	4 882	23.9	8.9
54135	Building inspection services	39	5 675	2 088	417	74	58.9	3.9
541350	Building inspection services	39	5 675	2 088	417	74	58.9	3.9
54137	Surveying & mapping (except geophysical) services	68	17 461	8 665	1 860	269	44.0	9.6
541370	Surveying & mapping (except geophysical) services	68	17 461	8 665	1 860	269	44.0	9.6
54138	Testing laboratories	55	78 195	36 246	8 622	1 019	14.5	7.7
541380	Testing laboratories	55	78 195	36 246	8 622	1 019	14.5	7.7

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Newark, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	303	148 538	40 596	8 591	985	45.5	5.7
54141	Interior design services	84	39 784	7 265	1 425	223	48.3	14.5
541410	Interior design services	84	39 784	7 265	1 425	223	48.3	14.5
54142	Industrial design services	18	11 967	4 458	833	70	17.8	–
541420	Industrial design services	18	11 967	4 458	833	70	17.8	–
54143	Graphic design services	186	92 464	26 271	5 986	666	48.1	3.0
541430	Graphic design services	186	92 464	26 271	5 986	666	48.1	3.0
5414301	Graphic design services (except commercial art & medical artists)	160	86 187	24 632	5 619	612	47.2	2.6
5414302	Commercial art	26	6 277	1 639	367	54	60.8	8.5
54149	Other specialized design services	15	4 323	2 602	347	26	39.8	–
541490	Other specialized design services	15	4 323	2 602	347	26	39.8	–
5415	Computer systems design & related services	1 315	1 763 274	754 969	168 106	11 814	16.3	8.3
54151	Computer systems design & related services	1 315	1 763 274	754 969	168 106	11 814	16.3	8.3
541511	Custom computer programming services	565	728 137	355 199	80 224	5 712	19.3	4.1
541512	Computer systems design services	572	728 693	326 979	66 048	4 741	16.0	13.5
5415121	Computer systems integrators	125	529 056	229 561	48 003	3 242	5.8	16.3
5415122	Computer systems consultants (except systems integrators)	447	199 637	97 418	18 045	1 499	43.3	6.1
541513	Computer facilities management services	13	D	D	D	f	D	D
541519	Other computer related services	165	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	966	1 082 503	406 673	89 723	6 787	20.7	6.2
54161	Management consulting services	728	947 351	353 452	77 518	5 330	18.2	5.5
541611	Administrative management & general management consulting service	307	653 431	233 772	53 089	3 105	11.8	3.6
541612	Human resources & executive search consulting services	209	140 433	68 876	13 715	1 262	37.9	10.7
5416122	Executive placement services	119	78 299	41 349	8 116	813	39.8	11.3
5416123	Human resources & personnel management consulting	78	55 578	23 860	4 810	382	35.0	11.0
541613	Marketing consulting services	147	112 805	35 147	7 898	660	30.1	11.8
541614	Process, physical distribution, & logistics consulting services	36	30 694	11 657	2 016	200	13.9	.9
541618	Other management consulting services	29	9 988	4 000	800	103	35.4	.4
54162	Environmental consulting services	88	75 193	27 572	6 659	890	39.4	4.0
541620	Environmental consulting services	88	75 193	27 572	6 659	890	39.4	4.0
54169	Other scientific & technical consulting services	150	59 959	25 649	5 546	567	36.8	20.5
541690	Other scientific & technical consulting services	150	59 959	25 649	5 546	567	36.8	20.5
5417	Scientific research & development services	81	328 781	181 846	47 267	3 756	7.0	6.9
54171	R&D in the physical, engineering, & life sciences	69	322 330	179 529	46 872	3 732	6.8	6.2
541710	R&D in the physical, engineering, & life sciences	69	322 330	179 529	46 872	3 732	6.8	6.2
5417101	R&D in the physical & engineering sciences	40	149 634	68 313	21 469	1 136	10.3	10.7
5417102	Research & development in the life sciences	29	172 696	111 216	25 403	2 596	3.7	2.3
54172	Research & development in the social sciences & humanities	12	6 451	2 317	395	24	18.4	39.9
541720	R&D in the social sciences & humanities	12	6 451	2 317	395	24	18.4	39.9
5418	Advertising & related services	401	495 508	162 299	38 219	4 108	22.1	7.0
54181	Advertising agencies	168	198 392	94 101	23 060	1 870	23.7	6.3
541810	Advertising agencies	168	198 392	94 101	23 060	1 870	23.7	6.3
54182	Public relations agencies	70	29 416	11 319	2 513	243	46.4	5.1
541820	Public relations agencies	70	29 416	11 319	2 513	243	46.4	5.1
54183	Media buying services	11	16 867	6 435	1 513	121	19.1	7.0
541830	Media buying services	11	16 867	6 435	1 513	121	19.1	7.0
54184	Media representatives	25	10 927	3 325	692	75	46.1	29.5
541840	Media representatives	25	10 927	3 325	692	75	46.1	29.5
54185	Display advertising	17	70 247	8 334	1 855	586	6.4	–
541850	Display advertising	17	70 247	8 334	1 855	586	6.4	–
5418501	Display advertising (except outdoor)	10	D	D	D	e	D	D
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54186	Direct mail advertising	30	71 598	21 223	4 618	672	28.5	16.2
541860	Direct mail advertising	30	71 598	21 223	4 618	672	28.5	16.2
54189	Other services related to advertising	76	D	D	D	e	D	D
541890	Other services related to advertising	76	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	48	79 151	11 862	2 762	282	16.6	.6
5418903	Sign painting & lettering shop	18	D	D	D	b	D	D
5418909	All other advertising	10	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	211	258 645	74 159	17 205	2 265	12.1	43.7
54191	Marketing research & public opinion polling	57	200 503	54 902	13 163	1 544	8.9	53.5
541910	Marketing research & public opinion polling	57	200 503	54 902	13 163	1 544	8.9	53.5
54192	Photographic services	114	37 383	12 296	2 593	547	33.7	.8
541921	Photographic studios, portrait	76	26 513	8 819	1 763	417	28.6	1.1
541922	Commercial photography	38	10 870	3 477	830	130	46.2	.2
54199	All other professional, scientific, & technical services	33	19 318	6 707	1 393	160	3.6	26.6
541990	All other professional, scientific, & technical services	33	19 318	6 707	1 393	160	3.6	26.6

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Newburgh, NY–PA PMSA							
54	**Professional, scientific, & technical services**	**658**	**280 868**	**100 442**	**21 962**	**2 780**	**41.9**	**5.2**
541	Professional, scientific, & technical services	658	280 868	100 442	21 962	2 780	41.9	5.2
5411	Legal services	236	97 034	36 963	8 228	1 006	50.6	2.4
54111	Offices of lawyers	219	91 201	34 770	7 834	940	51.9	2.4
541110	Offices of lawyers	219	91 201	34 770	7 834	940	51.9	2.4
5411101	Offices of lawyers (except legal aid societies)	219	91 201	34 770	7 834	940	51.9	2.4
54119	Other legal services	17	5 833	2 193	394	66	29.6	2.1
541191	Title abstract & settlement offices	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	101	30 949	13 875	3 209	496	35.0	17.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	101	30 949	13 875	3 209	496	35.0	17.4
541211	Offices of certified public accountants	65	26 406	11 973	2 810	384	29.1	19.8
541213	Tax return preparation services	12	1 134	508	117	46	60.8	.7
541219	Other accounting services	24	3 409	1 394	282	66	72.1	4.3
5413	Architectural, engineering, & related services	94	45 881	18 902	3 940	489	41.6	3.6
54133	Engineering services	46	31 870	14 650	2 854	333	33.1	3.6
541330	Engineering services	46	31 870	14 650	2 854	333	33.1	3.6
54135	Building inspection services	3	D	D	D	a	D	D
541350	Building inspection services	3	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	18	3 095	1 196	267	54	83.8	–
541370	Surveying & mapping (except geophysical) services	18	3 095	1 196	267	54	83.8	–
5414	Specialized design services	22	3 947	1 404	266	27	59.5	1.2
54143	Graphic design services	12	1 481	800	132	11	66.2	–
541430	Graphic design services	12	1 481	800	132	11	66.2	–
5415	Computer systems design & related services	70	41 487	12 339	2 886	264	23.3	1.3
54151	Computer systems design & related services	70	41 487	12 339	2 886	264	23.3	1.3
541511	Custom computer programming services	28	7 657	3 811	750	90	42.4	1.0
541512	Computer systems design services	31	30 098	7 362	1 953	150	16.1	1.6
5415121	Computer systems integrators	7	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	24	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	77	28 237	8 824	1 863	218	58.7	2.0
54161	Management consulting services	46	16 535	5 436	1 051	115	76.8	2.5
541612	Human resources & executive search consulting services	9	4 590	2 239	298	30	78.9	–
54162	Environmental consulting services	18	9 778	2 760	687	80	21.2	1.6
541620	Environmental consulting services	18	9 778	2 760	687	80	21.2	1.6
5418	Advertising & related services	33	27 041	6 230	1 146	185	28.3	7.4
54184	Media representatives	2	D	D	D	b	D	D
541840	Media representatives	2	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	1 893	404	92	29	96.0	–
5419	Other professional, scientific, & technical services	19	3 548	1 130	237	57	61.2	5.7
54192	Photographic services	14	2 285	697	142	43	46.5	3.5
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	Stamford–Norwalk, CT PMSA							
54	**Professional, scientific, & technical services**	**2 300**	**3 541 118**	**1 495 790**	**318 179**	**21 663**	**17.0**	**5.1**
541	Professional, scientific, & technical services	2 300	3 541 118	1 495 790	318 179	21 663	17.0	5.1
5411	Legal services	434	322 199	108 695	23 979	2 298	24.0	5.5
54111	Offices of lawyers	427	319 723	108 026	23 816	2 276	24.1	5.5
541110	Offices of lawyers	427	319 723	108 026	23 816	2 276	24.1	5.5
5411101	Offices of lawyers (except legal aid societies)	427	319 723	108 026	23 816	2 276	24.1	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	199	320 518	116 551	25 467	2 244	11.3	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	199	320 518	116 551	25 467	2 244	11.3	3.1
541211	Offices of certified public accountants	136	295 535	107 969	23 845	2 000	9.5	2.9
541213	Tax return preparation services	15	2 400	827	179	23	54.9	–
541219	Other accounting services	41	7 657	2 968	677	97	66.3	14.9
5413	Architectural, engineering, & related services	220	135 305	52 975	11 067	1 052	41.8	5.7
54131	Architectural services	87	45 934	16 422	3 457	330	41.1	2.8
541310	Architectural services	87	45 934	16 422	3 457	330	41.1	2.8
54133	Engineering services	108	66 958	28 212	5 773	523	49.7	9.5
541330	Engineering services	108	66 958	28 212	5 773	523	49.7	9.5
54137	Surveying & mapping (except geophysical) services	10	6 190	3 200	762	89	13.1	.4
541370	Surveying & mapping (except geophysical) services	10	6 190	3 200	762	89	13.1	.4
54138	Testing laboratories	8	14 958	4 674	997	91	17.0	–
541380	Testing laboratories	8	14 958	4 674	997	91	17.0	–
5414	Specialized design services	177	119 156	36 169	7 677	616	36.8	4.4
54141	Interior design services	59	45 079	9 551	1 818	188	45.7	6.2
541410	Interior design services	59	45 079	9 551	1 818	188	45.7	6.2
54143	Graphic design services	107	67 001	24 091	5 425	399	31.5	3.7
541430	Graphic design services	107	67 001	24 091	5 425	399	31.5	3.7
5414301	Graphic design services (except commercial art & medical artists)	92	57 784	21 039	4 658	352	34.4	4.0
5414302	Commercial art	15	9 217	3 052	767	47	13.1	2.3
54149	Other specialized design services	7	D	D	D	a	D	D
541490	Other specialized design services	7	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Stamford–Norwalk, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	291	469 043	180 978	48 444	2 580	16.1	5.0
54151	Computer systems design & related services	291	469 043	180 978	48 444	2 580	16.1	5.0
541511	Custom computer programming services	131	203 777	104 096	22 326	1 571	17.0	8.6
541512	Computer systems design services	120	237 500	67 738	24 880	819	14.4	2.5
5415121	Computer systems integrators	44	143 380	24 722	5 503	360	13.5	1.0
5415122	Computer systems consultants (except systems integrators)	76	94 120	43 016	19 377	459	15.6	4.8
541519	Other computer related services	35	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	610	981 101	480 840	99 597	4 918	19.6	4.0
54161	Management consulting services	547	950 628	471 492	97 195	4 760	18.2	3.9
541611	Administrative management & general management consulting service	192	386 269	198 430	44 309	1 705	14.6	4.2
541612	Human resources & executive search consulting services	154	208 557	124 928	24 880	1 358	26.0	2.1
5416121	Actuarial consulting	3	D	D	D	b	D	D
5416122	Executive placement services	100	113 614	65 440	11 434	514	17.4	3.4
5416123	Human resources & personnel management consulting	51	D	D	D	f	D	D
541613	Marketing consulting services	174	306 293	129 449	24 779	1 440	17.0	4.8
541614	Process, physical distribution, & logistics consulting services	16	34 172	10 698	1 783	116	6.1	5.5
541618	Other management consulting services	11	15 337	7 987	1 444	141	53.7	–
54169	Other scientific & technical consulting services	55	28 144	8 486	2 237	141	63.7	2.2
541690	Other scientific & technical consulting services	55	28 144	8 486	2 237	141	63.7	2.2
5417	Scientific research & development services	24	27 773	10 865	1 847	113	10.5	3.3
54171	R&D in the physical, engineering, & life sciences	17	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	17	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	7	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	7	D	D	D	b	D	D
5418	Advertising & related services	221	538 535	207 651	47 216	5 328	16.7	5.2
54181	Advertising agencies	94	163 748	75 529	16 605	1 064	16.4	5.5
541810	Advertising agencies	94	163 748	75 529	16 605	1 064	16.4	5.5
54182	Public relations agencies	40	35 348	11 048	2 369	184	27.2	6.9
541820	Public relations agencies	40	35 348	11 048	2 369	184	27.2	6.9
54184	Media representatives	14	25 528	9 701	2 211	201	14.8	47.2
541840	Media representatives	14	25 528	9 701	2 211	201	14.8	47.2
5418402	Publishers' advertising representatives	12	D	D	D	c	D	D
54185	Display advertising	6	D	D	D	g	D	D
541850	Display advertising	6	D	D	D	g	D	D
5418501	Display advertising (except outdoor)	5	D	D	D	g	D	D
54186	Direct mail advertising	27	160 147	42 940	9 909	765	22.5	.3
541860	Direct mail advertising	27	160 147	42 940	9 909	765	22.5	.3
54189	Other services related to advertising	30	D	D	D	f	D	D
541890	Other services related to advertising	30	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	16	D	D	D	c	D	D
5418909	All other advertising	7	50 435	26 210	6 253	393	16.8	–
5419	Other professional, scientific, & technical services	124	627 488	301 066	52 885	2 514	4.6	7.7
54191	Marketing research & public opinion polling	80	616 978	298 480	52 340	2 438	3.6	7.8
541910	Marketing research & public opinion polling	80	616 978	298 480	52 340	2 438	3.6	7.8
54192	Photographic services	39	9 292	2 301	481	62	64.0	3.1
541921	Photographic studios, portrait	18	4 779	858	170	34	72.6	.8
541922	Commercial photography	21	4 513	1 443	311	28	54.8	5.5
	Trenton, NJ PMSA							
54	**Professional, scientific, & technical services**	**1 223**	**1 407 284**	**586 235**	**128 130**	**10 930**	**17.5**	**5.6**
541	Professional, scientific, & technical services	1 223	1 407 284	586 235	128 130	10 930	17.5	5.6
5411	Legal services	250	220 515	98 110	19 576	1 842	15.1	3.2
54111	Offices of lawyers	233	199 275	88 485	17 670	1 656	16.0	3.4
541110	Offices of lawyers	233	199 275	88 485	17 670	1 656	16.0	3.4
5411101	Offices of lawyers (except legal aid societies)	233	199 275	88 485	17 670	1 656	16.0	3.4
54119	Other legal services	17	21 240	9 625	1 906	186	6.4	.5
541191	Title abstract & settlement offices	15	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	122	64 532	26 019	5 760	876	33.3	19.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	122	64 532	26 019	5 760	876	33.3	19.3
541211	Offices of certified public accountants	74	47 306	19 074	3 994	479	33.2	24.3
541213	Tax return preparation services	10	1 735	872	307	198	28.2	.3
541219	Other accounting services	37	D	D	D	c	D	D
5413	Architectural, engineering, & related services	171	222 096	96 279	21 586	2 039	18.9	6.3
54131	Architectural services	59	85 815	29 764	6 365	644	15.6	.8
541310	Architectural services	59	85 815	29 764	6 365	644	15.6	.8
54133	Engineering services	93	124 479	61 206	13 940	1 235	21.3	10.7
541330	Engineering services	93	124 479	61 206	13 940	1 235	21.3	10.7
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Trenton, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	34	D	D	D	c	D	D
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	24	8 384	3 160	770	86	37.3	5.7
541430	Graphic design services	24	8 384	3 160	770	86	37.3	5.7
5414301	Graphic design services (except commercial art & medical artists)	19	7 813	3 013	751	81	32.7	6.1
5415	Computer systems design & related services	247	210 778	95 167	18 963	1 392	27.8	4.1
54151	Computer systems design & related services	247	210 778	95 167	18 963	1 392	27.8	4.1
541511	Custom computer programming services	90	87 602	41 547	7 381	720	20.3	7.3
541512	Computer systems design services	121	103 264	44 919	10 313	543	28.3	1.3
5415121	Computer systems integrators	24	59 715	25 122	6 374	229	17.1	1.2
5415122	Computer systems consultants (except systems integrators)	97	43 549	19 797	3 939	314	43.6	1.5
541519	Other computer related services	33	18 556	8 082	1 116	112	55.4	5.1
5416	Management, scientific, & technical consulting services	211	215 299	94 343	20 950	1 429	19.5	7.6
54161	Management consulting services	155	152 568	70 249	14 691	992	18.1	3.2
541611	Administrative management & general management consulting service	62	52 504	27 101	6 480	363	26.9	4.0
541612	Human resources & executive search consulting services	41	D	D	D	e	D	D
5416122	Executive placement services	17	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	23	31 502	17 455	3 401	233	20.5	2.3
541613	Marketing consulting services	39	42 462	16 682	3 523	278	9.0	4.2
541614	Process, physical distribution, & logistics consulting services	7	D	D	D	b	D	D
54162	Environmental consulting services	20	31 273	13 328	3 526	254	6.1	25.8
541620	Environmental consulting services	20	31 273	13 328	3 526	254	6.1	25.8
54169	Other scientific & technical consulting services	36	31 458	10 766	2 733	183	39.3	10.7
541690	Other scientific & technical consulting services	36	31 458	10 766	2 733	183	39.3	10.7
5417	Scientific research & development services	43	233 026	81 693	20 511	1 382	5.0	3.6
54171	R&D in the physical, engineering, & life sciences	37	229 580	80 108	20 059	1 356	4.9	3.1
541710	R&D in the physical, engineering, & life sciences	37	229 580	80 108	20 059	1 356	4.9	3.1
5417101	R&D in the physical & engineering sciences	24	167 100	70 595	18 062	1 022	5.2	4.3
5417102	Research & development in the life sciences	13	62 480	9 513	1 997	334	4.1	–
5418	Advertising & related services	79	102 192	49 824	10 915	908	15.3	2.8
54181	Advertising agencies	26	57 803	33 802	7 686	545	.9	.6
541810	Advertising agencies	26	57 803	33 802	7 686	545	.9	.6
54182	Public relations agencies	28	20 141	7 983	1 528	123	24.2	10.5
541820	Public relations agencies	28	20 141	7 983	1 528	123	24.2	10.5
54189	Other services related to advertising	8	D	D	D	a	D	D
541890	Other services related to advertising	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	66	D	D	D	f	D	D
54191	Marketing research & public opinion polling	34	108 490	32 802	7 473	802	14.1	8.4
541910	Marketing research & public opinion polling	34	108 490	32 802	7 473	802	14.1	8.4
54192	Photographic services	20	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
541922	Commercial photography	9	3 380	1 144	258	33	30.3	.8
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D
	Waterbury, CT PMSA							
54	**Professional, scientific, & technical services**	**376**	**148 458**	**54 602**	**11 564**	**1 617**	**45.0**	**5.0**
541	Professional, scientific, & technical services	376	148 458	54 602	11 564	1 617	45.0	5.0
5411	Legal services	150	62 601	21 793	5 293	728	41.5	2.6
54111	Offices of lawyers	144	61 922	21 559	5 237	716	41.3	2.3
541110	Offices of lawyers	144	61 922	21 559	5 237	716	41.3	2.3
5411101	Offices of lawyers (except legal aid societies)	144	61 922	21 559	5 237	716	41.3	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	60	14 509	5 213	1 266	191	57.4	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	60	14 509	5 213	1 266	191	57.4	4.9
541211	Offices of certified public accountants	37	11 291	4 300	1 048	139	50.3	3.2
541219	Other accounting services	15	2 557	684	127	24	87.2	12.8
5413	Architectural, engineering, & related services	63	32 338	13 837	2 293	331	45.0	2.9
54131	Architectural services	15	D	D	D	b	D	D
541310	Architectural services	15	D	D	D	b	D	D
54133	Engineering services	34	22 565	9 861	1 458	216	41.9	2.1
541330	Engineering services	34	22 565	9 861	1 458	216	41.9	2.1
54137	Surveying & mapping (except geophysical) services	7	2 022	569	138	26	57.3	15.5
541370	Surveying & mapping (except geophysical) services	7	2 022	569	138	26	57.3	15.5
5414	Specialized design services	10	4 793	996	189	37	20.9	11.6
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	7	D	D	D	b	D	D
5415	Computer systems design & related services	24	11 751	7 061	1 391	88	57.1	10.6
54151	Computer systems design & related services	24	11 751	7 061	1 391	88	57.1	10.6
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	32	11 506	2 502	537	75	50.1	15.5
54161	Management consulting services	28	10 341	2 155	480	62	44.4	17.3

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Waterbury, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	20	6 659	1 938	329	92	57.1	8.4
54189	Other services related to advertising	4	2 288	367	59	14	70.7	8.6
541890	Other services related to advertising	4	2 288	367	59	14	70.7	8.6
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	AREA OUTSIDE CONNECTICUT METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**281**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	281	D	D	D	f	D	D
5411	Legal services	78	D	D	D	c	D	D
54111	Offices of lawyers	76	D	D	D	c	D	D
541110	Offices of lawyers	76	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	76	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	D	D	D	c	D	D
541211	Offices of certified public accountants	29	D	D	D	b	D	D
5413	Architectural, engineering, & related services	43	D	D	D	c	D	D
54131	Architectural services	12	D	D	D	b	D	D
541310	Architectural services	12	D	D	D	b	D	D
54133	Engineering services	18	D	D	D	c	D	D
541330	Engineering services	18	D	D	D	c	D	D
5414	Specialized design services	16	D	D	D	b	D	D
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5415	Computer systems design & related services	26	D	D	D	b	D	D
54151	Computer systems design & related services	26	D	D	D	b	D	D
541512	Computer systems design services	16	5 509	1 483	267	33	94.1	5.9
5416	Management, scientific, & technical consulting services	47	22 526	9 565	2 088	172	32.3	1.1
54161	Management consulting services	33	17 562	7 701	1 679	119	31.8	.2
541611	Administrative management & general management consulting service	12	D	D	D	b	D	D
54162	Environmental consulting services	9	D	D	D	b	D	D
541620	Environmental consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	20	D	D	D	b	D	D
54183	Media buying services	3	D	D	D	a	D	D
541830	Media buying services	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA								
54	**Professional, scientific, & technical services**	**262**	**1 173 849**	**1 108 638**	**449 786**	**105 286**	**9 434**	**4.0**	**5.2**
541	Professional, scientific, & technical services	262	1 173 849	1 108 638	449 786	105 286	9 434	4.0	5.2
5411	Legal services	73	D	D	D	D	f	D	D
54111	Offices of lawyers	73	D	D	D	D	f	D	D
541110	Offices of lawyers	73	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	73	D	D	D	D	f	D	D
5417	Scientific research & development services	189	D	D	D	D	i	D	D
54171	R&D in the physical, engineering, & life sciences	132	D	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	132	D	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	41	D	D	D	D	h	D	D
5417102	Research & development in the life sciences	91	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	57	D	D	D	D	f	D	D
541720	R&D in the social sciences & humanities	57	D	D	D	D	f	D	D
	Boston, MA–NH PMSA								
54	**Professional, scientific, & technical services**	**215**	**1 133 982**	**1 049 251**	**415 340**	**96 404**	**8 726**	**3.9**	**3.8**
541	Professional, scientific, & technical services	215	1 133 982	1 049 251	415 340	96 404	8 726	3.9	3.8
5411	Legal services	48	40 218	38 467	14 165	2 937	433	12.9	7.6
54111	Offices of lawyers	48	40 218	38 467	14 165	2 937	433	12.9	7.6
541110	Offices of lawyers	48	40 218	38 467	14 165	2 937	433	12.9	7.6
5411102	Legal aid societies & similar legal services	48	40 218	38 467	14 165	2 937	433	12.9	7.6
5417	Scientific research & development services	167	1 093 764	1 010 784	401 175	93 467	8 293	3.6	3.7
54171	R&D in the physical, engineering, & life sciences	116	1 009 518	933 506	369 270	85 510	7 316	2.7	2.5
541710	R&D in the physical, engineering, & life sciences	116	1 009 518	933 506	369 270	85 510	7 316	2.7	2.5
5417101	R&D in the physical & engineering sciences	36	D	D	D	D	h	D	D
5417102	Research & development in the life sciences	80	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	51	84 246	77 278	31 905	7 957	977	14.0	18.3
541720	R&D in the social sciences & humanities	51	84 246	77 278	31 905	7 957	977	14.0	18.3
	Brockton, MA PMSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	Fitchburg–Leominster, MA PMSA								
54	**Professional, scientific, & technical services**	**3**	**178**	**204**	**107**	**30**	**5**	**56.7**	**43.3**
	Lawrence, MA–NH PMSA								
54	**Professional, scientific, & technical services**	**8**	**3 027**	**2 894**	**829**	**218**	**20**	**8.3**	**21.5**
541	Professional, scientific, & technical services	8	3 027	2 894	829	218	20	8.3	21.5
	Lowell, MA–NH PMSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	b	D	D
	Manchester, NH PMSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
	Nashua, NH PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	a	D	D
	New Bedford, MA PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	Portsmouth–Rochester, NH–ME PMSA								
54	**Professional, scientific, & technical services**	**9**	**3 176**	**3 122**	**1 909**	**404**	**52**	**22.4**	**.9**
541	Professional, scientific, & technical services	9	3 176	3 122	1 909	404	52	22.4	.9

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
	Worcester, MA–CT PMSA								
54	**Professional, scientific, & technical services**	**15**	**27 970**	**47 914**	**28 330**	**7 425**	**521**	**3.3**	**61.3**
541	Professional, scientific, & technical services	15	27 970	47 914	28 330	7 425	521	3.3	61.3
5417	Scientific research & development services	8	25 682	45 983	27 046	7 057	474	.9	66.2
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	6	D	D	D	D	e	D	D
	HARTFORD, CT MSA								
54	**Professional, scientific, & technical services**	**26**	**17 698**	**16 846**	**8 956**	**2 208**	**250**	**40.3**	**14.9**
541	Professional, scientific, & technical services	26	17 698	16 846	8 956	2 208	250	40.3	14.9
5411	Legal services	16	D	D	D	D	c	D	D
54111	Offices of lawyers	16	D	D	D	D	c	D	D
541110	Offices of lawyers	16	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	16	D	D	D	D	c	D	D
	NEW LONDON–NORWICH, CT–RI MSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA								
54	**Professional, scientific, & technical services**	**534**	**2 106 786**	**1 918 566**	**848 280**	**203 255**	**22 820**	**4.8**	**7.0**
541	Professional, scientific, & technical services	534	2 106 786	1 918 566	848 280	203 255	22 820	4.8	7.0
5411	Legal services	210	D	D	D	D	h	D	D
54111	Offices of lawyers	210	D	D	D	D	h	D	D
541110	Offices of lawyers	210	D	D	D	D	h	D	D
5411102	Legal aid societies & similar legal services	210	D	D	D	D	h	D	D
5417	Scientific research & development services	324	D	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	229	1 599 341	1 440 517	616 347	148 283	17 047	3.8	6.0
541710	R&D in the physical, engineering, & life sciences	229	1 599 341	1 440 517	616 347	148 283	17 047	3.8	6.0
5417101	R&D in the physical & engineering sciences	84	D	D	D	D	i	D	D
5417102	Research & development in the life sciences	145	D	D	D	D	i	D	D
54172	Research & development in the social sciences & humanities	95	D	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	95	D	D	D	D	g	D	D
	Bergen–Passaic, NJ PMSA								
54	**Professional, scientific, & technical services**	**18**	**22 095**	**22 969**	**11 660**	**2 907**	**156**	**33.2**	**4.0**
541	Professional, scientific, & technical services	18	22 095	22 969	11 660	2 907	156	33.2	4.0
5411	Legal services	10	5 231	4 823	2 568	558	60	28.7	16.8
54111	Offices of lawyers	10	5 231	4 823	2 568	558	60	28.7	16.8
541110	Offices of lawyers	10	5 231	4 823	2 568	558	60	28.7	16.8
5411102	Legal aid societies & similar legal services	10	5 231	4 823	2 568	558	60	28.7	16.8
5417	Scientific research & development services	8	16 864	18 146	9 092	2 349	96	34.6	–
54171	R&D in the physical, engineering, & life sciences	8	16 864	18 146	9 092	2 349	96	34.6	–
541710	R&D in the physical, engineering, & life sciences	8	16 864	18 146	9 092	2 349	96	34.6	–
	Bridgeport, CT PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	a	D	D
	Danbury, CT PMSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	a	D	D
	Dutchess County, NY PMSA								
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	D	c	D	D
5417	Scientific research & development services	3	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.								
	Jersey City, NJ PMSA								
54	**Professional, scientific, & technical services**	**5**	**4 808**	**5 152**	**2 365**	**589**	**54**	**5.6**	**38.6**
541	Professional, scientific, & technical services	5	4 808	5 152	2 365	589	54	5.6	38.6
5411	Legal services	3	D	D	D	D	b	D	D
54111	Offices of lawyers	3	D	D	D	D	b	D	D
541110	Offices of lawyers	3	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	3	D	D	D	D	b	D	D
	Middlesex–Somerset–Hunterdon, NJ PMSA								
54	**Professional, scientific, & technical services**	**30**	**92 621**	**64 536**	**40 208**	**10 585**	**673**	**3.9**	**14.6**
541	Professional, scientific, & technical services	30	92 621	64 536	40 208	10 585	673	3.9	14.6
5411	Legal services	11	8 077	7 331	3 561	731	87	15.3	.3
54111	Offices of lawyers	11	8 077	7 331	3 561	731	87	15.3	.3
541110	Offices of lawyers	11	8 077	7 331	3 561	731	87	15.3	.3
5411102	Legal aid societies & similar legal services	11	8 077	7 331	3 561	731	87	15.3	.3
5417	Scientific research & development services	19	84 544	57 205	36 647	9 854	586	2.8	16.0
54171	R&D in the physical, engineering, & life sciences	16	84 038	56 730	36 447	9 803	571	2.6	16.1
541710	R&D in the physical, engineering, & life sciences	16	84 038	56 730	36 447	9 803	571	2.6	16.1
5417101	R&D in the physical & engineering sciences	4	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	12	D	D	D	D	c	D	D
	Monmouth–Ocean, NJ PMSA								
54	**Professional, scientific, & technical services**	**10**	**15 468**	**14 476**	**8 703**	**2 058**	**157**	**2.2**	**.3**
541	Professional, scientific, & technical services	10	15 468	14 476	8 703	2 058	157	2.2	.3
5417	Scientific research & development services	4	D	D	D	D	c	D	D
	Nassau–Suffolk, NY PMSA								
54	**Professional, scientific, & technical services**	**70**	**717 564**	**684 495**	**283 411**	**70 704**	**7 408**	**1.0**	**2.3**
541	Professional, scientific, & technical services	70	717 564	684 495	283 411	70 704	7 408	1.0	2.3
5411	Legal services	26	21 725	19 026	12 126	2 894	309	16.6	40.7
54111	Offices of lawyers	26	21 725	19 026	12 126	2 894	309	16.6	40.7
541110	Offices of lawyers	26	21 725	19 026	12 126	2 894	309	16.6	40.7
5411102	Legal aid societies & similar legal services	26	21 725	19 026	12 126	2 894	309	16.6	40.7
5417	Scientific research & development services	44	695 839	665 469	271 285	67 810	7 099	.5	1.1
54171	R&D in the physical, engineering, & life sciences	36	694 248	663 924	270 591	67 646	7 081	.4	1.0
541710	R&D in the physical, engineering, & life sciences	36	694 248	663 924	270 591	67 646	7 081	.4	1.0
5417101	R&D in the physical & engineering sciences	17	D	D	D	D	i	D	D
5417102	Research & development in the life sciences	19	D	D	D	D	f	D	D
	New Haven–Meriden, CT PMSA								
54	**Professional, scientific, & technical services**	**17**	**27 625**	**34 279**	**17 742**	**3 718**	**487**	**14.7**	**6.9**
541	Professional, scientific, & technical services	17	27 625	34 279	17 742	3 718	487	14.7	6.9
5417	Scientific research & development services	12	24 865	31 677	16 343	3 404	453	12.5	7.7
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	4	D	D	D	D	c	D	D
	New York, NY PMSA								
54	**Professional, scientific, & technical services**	**305**	**1 129 266**	**1 004 561**	**448 564**	**104 104**	**13 025**	**6.1**	**9.0**
541	Professional, scientific, & technical services	305	1 129 266	1 004 561	448 564	104 104	13 025	6.1	9.0
5411	Legal services	115	213 677	205 087	116 988	27 479	2 902	2.9	9.0
54111	Offices of lawyers	115	213 677	205 087	116 988	27 479	2 902	2.9	9.0
541110	Offices of lawyers	115	213 677	205 087	116 988	27 479	2 902	2.9	9.0
5411102	Legal aid societies & similar legal services	115	213 677	205 087	116 988	27 479	2 902	2.9	9.0
5417	Scientific research & development services	190	915 589	799 474	331 576	76 625	10 123	6.8	9.0
54171	R&D in the physical, engineering, & life sciences	121	695 654	594 791	253 718	57 775	8 313	6.0	9.4
541710	R&D in the physical, engineering, & life sciences	121	695 654	594 791	253 718	57 775	8 313	6.0	9.4
5417101	R&D in the physical & engineering sciences	35	118 835	112 416	39 574	9 870	1 060	15.8	13.3
5417102	Research & development in the life sciences	86	576 819	482 375	214 144	47 905	7 253	3.9	8.5
54172	Research & development in the social sciences & humanities	69	219 935	204 683	77 858	18 850	1 810	9.4	7.9
541720	R&D in the social sciences & humanities	69	219 935	204 683	77 858	18 850	1 810	9.4	7.9
	Newark, NJ PMSA								
54	**Professional, scientific, & technical services**	**33**	**23 623**	**21 704**	**10 155**	**2 464**	**272**	**19.4**	**14.8**
541	Professional, scientific, & technical services	33	23 623	21 704	10 155	2 464	272	19.4	14.8
5411	Legal services	19	10 828	10 301	5 614	1 399	146	15.2	20.3
54111	Offices of lawyers	19	10 828	10 301	5 614	1 399	146	15.2	20.3
541110	Offices of lawyers	19	10 828	10 301	5 614	1 399	146	15.2	20.3
5411102	Legal aid societies & similar legal services	19	10 828	10 301	5 614	1 399	146	15.2	20.3
5417	Scientific research & development services	14	12 795	11 403	4 541	1 065	126	22.9	10.2

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.								
	Newburgh, NY–PA PMSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	a	D	D
	Stamford–Norwalk, CT PMSA								
54	**Professional, scientific, & technical services**	**12**	**18 690**	**15 587**	**3 579**	**1 054**	**68**	**5.7**	**14.0**
541	Professional, scientific, & technical services	12	18 690	15 587	3 579	1 054	68	5.7	14.0
5417	Scientific research & development services	7	D	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	D	b	D	D
	Trenton, NJ PMSA								
54	**Professional, scientific, & technical services**	**18**	**37 641**	**36 374**	**14 938**	**3 397**	**304**	**8.1**	**11.3**
541	Professional, scientific, & technical services	18	37 641	36 374	14 938	3 397	304	8.1	11.3
5411	Legal services	4	4 164	3 936	2 432	559	70	–	14.7
54111	Offices of lawyers	4	4 164	3 936	2 432	559	70	–	14.7
541110	Offices of lawyers	4	4 164	3 936	2 432	559	70	–	14.7
5411102	Legal aid societies & similar legal services	4	4 164	3 936	2 432	559	70	–	14.7
5417	Scientific research & development services	14	33 477	32 438	12 506	2 838	234	9.1	10.8
54171	R&D in the physical, engineering, & life sciences	8	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	8	D	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	D	c	D	D
	Waterbury, CT PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	a	D	D
	AREA OUTSIDE CONNECTICUT METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAIRFIELD COUNTY, CT							
54	**Professional, scientific, & technical services**	**3 834**	**4 658 623**	**1 932 171**	**408 875**	**31 051**	**19.8**	**6.1**
541	Professional, scientific, & technical services	3 834	4 658 623	1 932 171	408 875	31 051	19.8	6.1
5411	Legal services	845	548 269	202 132	41 645	4 285	26.3	5.3
54111	Offices of lawyers	829	543 657	200 620	41 313	4 235	26.4	5.3
541110	Offices of lawyers	829	543 657	200 620	41 313	4 235	26.4	5.3
5411101	Offices of lawyers (except legal aid societies)	829	543 657	200 620	41 313	4 235	26.4	5.3
54119	Other legal services	16	4 612	1 512	332	50	21.1	–
541191	Title abstract & settlement offices	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	396	403 185	156 041	33 662	3 467	16.4	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	396	403 185	156 041	33 662	3 467	16.4	4.6
541211	Offices of certified public accountants	251	350 870	132 943	29 190	2 557	14.3	3.1
541213	Tax return preparation services	41	7 810	2 948	904	430	38.8	–
541214	Payroll services	14	D	D	D	e	D	D
541219	Other accounting services	90	D	D	D	c	D	D
5413	Architectural, engineering, & related services	412	321 142	131 744	31 364	2 763	34.8	4.5
54131	Architectural services	124	75 959	27 754	5 460	551	39.3	1.8
541310	Architectural services	124	75 959	27 754	5 460	551	39.3	1.8
54133	Engineering services	218	177 199	76 807	19 753	1 422	41.6	7.1
541330	Engineering services	218	177 199	76 807	19 753	1 422	41.6	7.1
54135	Building inspection services	20	D	D	D	b	D	D
541350	Building inspection services	20	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	22	17 212	7 433	1 801	197	13.4	.9
541370	Surveying & mapping (except geophysical) services	22	17 212	7 433	1 801	197	13.4	.9
54138	Testing laboratories	23	43 623	16 896	3 711	496	10.0	–
541380	Testing laboratories	23	43 623	16 896	3 711	496	10.0	–
5414	Specialized design services	272	166 262	50 639	10 590	918	36.4	3.8
54141	Interior design services	80	53 419	11 580	2 171	263	50.9	5.5
541410	Interior design services	80	53 419	11 580	2 171	263	50.9	5.5
54143	Graphic design services	178	105 091	36 225	7 937	619	29.3	3.0
541430	Graphic design services	178	105 091	36 225	7 937	619	29.3	3.0
5414301	Graphic design services (except commercial art & medical artists)	148	89 891	31 202	6 638	546	32.2	2.6
5414302	Commercial art	30	15 200	5 023	1 299	73	12.4	5.3
54149	Other specialized design services	7	D	D	D	a	D	D
541490	Other specialized design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	528	681 776	279 976	67 807	4 394	18.4	8.8
54151	Computer systems design & related services	528	681 776	279 976	67 807	4 394	18.4	8.8
541511	Custom computer programming services	239	327 449	167 310	34 857	2 769	16.1	11.9
541512	Computer systems design services	219	315 465	99 115	30 814	1 352	19.5	5.6
5415121	Computer systems integrators	80	187 456	41 103	8 762	673	15.1	2.8
5415122	Computer systems consultants (except systems integrators)	139	128 009	58 012	22 052	679	26.1	9.6
541519	Other computer related services	60	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	861	1 136 829	541 691	111 912	6 039	21.7	5.1
54161	Management consulting services	753	1 080 006	520 961	106 951	5 608	19.9	4.8
541611	Administrative management & general management consulting service	268	443 403	222 213	48 897	2 153	15.8	5.4
541612	Human resources & executive search consulting services	209	237 101	136 218	26 796	1 581	26.8	3.2
5416121	Actuarial consulting	5	D	D	D	b	D	D
5416122	Executive placement services	130	133 938	73 455	12 771	691	19.3	4.8
5416123	Human resources & personnel management consulting	74	D	D	D	f	D	D
541613	Marketing consulting services	239	346 932	143 140	27 839	1 603	19.8	5.2
541614	Process, physical distribution, & logistics consulting services	22	36 765	11 196	1 913	125	10.6	5.3
541618	Other management consulting services	15	15 805	8 194	1 506	146	54.1	–
54162	Environmental consulting services	20	13 751	7 049	1 634	123	24.5	41.1
541620	Environmental consulting services	20	13 751	7 049	1 634	123	24.5	41.1
54169	Other scientific & technical consulting services	88	43 072	13 681	3 327	308	65.1	2.9
541690	Other scientific & technical consulting services	88	43 072	13 681	3 327	308	65.1	2.9
5417	Scientific research & development services	38	54 378	20 145	4 048	267	9.5	4.5
54171	R&D in the physical, engineering, & life sciences	30	41 471	15 925	3 081	211	11.1	5.2
541710	R&D in the physical, engineering, & life sciences	30	41 471	15 925	3 081	211	11.1	5.2
5417101	R&D in the physical & engineering sciences	20	37 964	14 516	2 791	181	7.0	1.5
54172	Research & development in the social sciences & humanities	8	12 907	4 220	967	56	4.6	2.3
541720	R&D in the social sciences & humanities	8	12 907	4 220	967	56	4.6	2.3
5418	Advertising & related services	304	634 259	228 480	50 619	5 765	18.1	7.4
54181	Advertising agencies	124	179 619	81 591	17 681	1 189	17.4	7.6
541810	Advertising agencies	124	179 619	81 591	17 681	1 189	17.4	7.6
54182	Public relations agencies	51	41 714	12 289	2 604	211	38.3	5.9
541820	Public relations agencies	51	41 714	12 289	2 604	211	38.3	5.9
54184	Media representatives	17	27 911	10 614	2 400	215	14.8	50.0
541840	Media representatives	17	27 911	10 614	2 400	215	14.8	50.0
5418402	Publishers' advertising representatives	14	D	D	D	c	D	D
54185	Display advertising	8	65 798	34 566	7 671	2 450	–	.2
541850	Display advertising	8	65 798	34 566	7 671	2 450	–	.2
5418501	Display advertising (except outdoor)	5	D	D	D	g	D	D
54186	Direct mail advertising	48	222 537	53 483	11 365	976	21.6	5.6
541860	Direct mail advertising	48	222 537	53 483	11 365	976	21.6	5.6
54189	Other services related to advertising	43	88 678	32 222	7 711	598	15.4	1.8
541890	Other services related to advertising	43	88 678	32 222	7 711	598	15.4	1.8
5418902	Advertising specialties goods distributor	22	36 435	5 504	1 326	174	11.2	3.1
5418903	Sign painting & lettering shop	13	1 784	494	129	30	63.2	27.9
5418909	All other advertising	8	50 459	26 224	6 256	394	16.8	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAIRFIELD COUNTY, CT—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	178	712 523	321 323	57 228	3 153	6.4	7.0
54191	Marketing research & public opinion polling	106	691 530	315 506	55 969	2 941	5.0	7.0
541910	Marketing research & public opinion polling	106	691 530	315 506	55 969	2 941	5.0	7.0
54192	Photographic services	66	19 308	5 445	1 175	196	51.3	6.9
541921	Photographic studios, portrait	33	9 708	2 031	393	98	54.8	11.0
541922	Commercial photography	33	9 600	3 414	782	98	47.8	2.9
	HARTFORD COUNTY, CT							
54	**Professional, scientific, & technical services**	**2 188**	**2 471 174**	**978 917**	**220 398**	**20 638**	**16.9**	**4.9**
541	Professional, scientific, & technical services	2 188	2 471 174	978 917	220 398	20 638	16.9	4.9
5411	Legal services	733	646 698	249 511	54 759	5 181	19.3	3.4
54111	Offices of lawyers	724	644 585	249 110	54 664	5 165	19.3	3.3
541110	Offices of lawyers	724	644 585	249 110	54 664	5 165	19.3	3.3
5411101	Offices of lawyers (except legal aid societies)	724	644 585	249 110	54 664	5 165	19.3	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	307	366 571	157 402	35 359	4 247	11.4	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	307	366 571	157 402	35 359	4 247	11.4	3.8
541211	Offices of certified public accountants	215	254 688	95 842	21 601	2 203	13.1	1.4
541213	Tax return preparation services	26	7 347	3 105	1 219	670	26.0	4.8
541214	Payroll services	14	88 256	51 289	10 805	1 140	.9	2.5
541219	Other accounting services	52	16 280	7 166	1 734	234	35.6	47.1
5413	Architectural, engineering, & related services	303	337 363	142 488	33 087	3 180	24.4	4.9
54131	Architectural services	71	76 182	27 611	6 023	561	16.6	1.1
541310	Architectural services	71	76 182	27 611	6 023	561	16.6	1.1
54133	Engineering services	182	214 715	97 019	22 831	2 129	29.8	7.2
541330	Engineering services	182	214 715	97 019	22 831	2 129	29.8	7.2
54137	Surveying & mapping (except geophysical) services	23	5 918	3 021	578	84	40.5	.8
541370	Surveying & mapping (except geophysical) services	23	5 918	3 021	578	84	40.5	.8
54138	Testing laboratories	18	39 038	14 172	3 549	389	6.9	.2
541380	Testing laboratories	18	39 038	14 172	3 549	389	6.9	.2
5414	Specialized design services	83	54 596	18 543	4 483	488	21.6	2.6
54141	Interior design services	23	16 799	4 973	1 206	156	23.1	1.5
541410	Interior design services	23	16 799	4 973	1 206	156	23.1	1.5
54142	Industrial design services	10	11 223	5 262	1 184	108	.9	3.9
541420	Industrial design services	10	11 223	5 262	1 184	108	.9	3.9
54143	Graphic design services	50	26 574	8 308	2 093	224	29.3	2.7
541430	Graphic design services	50	26 574	8 308	2 093	224	29.3	2.7
5414301	Graphic design services (except commercial art & medical artists)	48	D	D	D	c	D	D
5415	Computer systems design & related services	270	497 376	201 978	43 908	3 206	14.5	4.2
54151	Computer systems design & related services	270	497 376	201 978	43 908	3 206	14.5	4.2
541511	Custom computer programming services	125	220 445	136 020	28 484	1 882	13.7	4.5
541512	Computer systems design services	116	188 191	45 603	9 233	873	20.2	5.5
5415121	Computer systems integrators	42	152 297	26 445	5 328	585	15.0	2.3
5415122	Computer systems consultants (except systems integrators)	74	35 894	19 158	3 905	288	41.9	19.2
541513	Computer facilities management services	5	D	D	D	e	D	D
541519	Other computer related services	24	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	235	237 434	105 291	25 778	1 670	16.9	14.8
54161	Management consulting services	192	208 638	94 242	23 515	1 398	16.1	9.3
541611	Administrative management & general management consulting service	83	126 146	58 519	15 776	810	9.7	13.3
541612	Human resources & executive search consulting services	67	58 351	27 882	6 118	420	26.1	2.5
5416121	Actuarial consulting	11	18 548	8 605	1 801	128	17.5	.7
5416122	Executive placement services	35	27 321	13 493	3 262	220	31.9	4.9
5416123	Human resources & personnel management consulting	21	12 482	5 784	1 055	72	26.2	–
541613	Marketing consulting services	28	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	8	8 647	1 983	320	29	3.6	5.7
541618	Other management consulting services	6	D	D	D	a	D	D
54162	Environmental consulting services	16	20 585	7 854	1 712	174	9.2	70.3
541620	Environmental consulting services	16	20 585	7 854	1 712	174	9.2	70.3
54169	Other scientific & technical consulting services	27	8 211	3 195	551	98	58.3	13.8
541690	Other scientific & technical consulting services	27	8 211	3 195	551	98	58.3	13.8
5417	Scientific research & development services	28	49 376	17 431	3 581	281	6.8	2.9
54171	R&D in the physical, engineering, & life sciences	24	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	24	D	D	D	e	D	D
5417102	Research & development in the life sciences	10	D	D	D	c	D	D
5418	Advertising & related services	138	240 388	76 167	17 463	1 923	11.0	2.9
54181	Advertising agencies	51	42 119	21 334	5 323	390	14.6	3.4
541810	Advertising agencies	51	42 119	21 334	5 323	390	14.6	3.4
54182	Public relations agencies	23	7 762	3 839	696	68	57.2	2.4
541820	Public relations agencies	23	7 762	3 839	696	68	57.2	2.4
54186	Direct mail advertising	18	142 546	36 524	8 544	978	5.7	.3
541860	Direct mail advertising	18	142 546	36 524	8 544	978	5.7	.3
54189	Other services related to advertising	32	28 772	8 092	1 717	312	22.3	8.2
541890	Other services related to advertising	32	28 772	8 092	1 717	312	22.3	8.2
5418902	Advertising specialties goods distributor	19	23 450	5 761	1 223	209	21.4	5.6
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HARTFORD COUNTY, CT—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	91	41 372	10 106	1 980	462	39.3	7.8
54191	Marketing research & public opinion polling	20	23 509	5 454	920	229	43.7	9.8
541910	Marketing research & public opinion polling	20	23 509	5 454	920	229	43.7	9.8
54192	Photographic services	59	15 196	3 577	847	208	32.5	6.0
541921	Photographic studios, portrait	45	10 144	2 541	582	175	40.1	1.7
541922	Commercial photography	14	5 052	1 036	265	33	17.2	14.8
	LITCHFIELD COUNTY, CT							
54	**Professional, scientific, & technical services**	**381**	**133 806**	**42 524**	**9 514**	**1 150**	**40.5**	**5.2**
541	Professional, scientific, & technical services	381	133 806	42 524	9 514	1 150	40.5	5.2
5411	Legal services	97	34 271	9 207	2 163	298	40.8	5.3
54111	Offices of lawyers	95	D	D	D	e	D	D
541110	Offices of lawyers	95	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	95	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	59	11 561	3 801	979	200	57.1	19.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	59	11 561	3 801	979	200	57.1	19.8
541211	Offices of certified public accountants	44	9 962	3 258	823	130	54.8	21.1
541213	Tax return preparation services	8	909	326	100	53	68.0	1.9
5413	Architectural, engineering, & related services	76	21 762	9 557	2 148	253	48.6	5.0
54133	Engineering services	32	13 517	6 164	1 419	146	43.6	3.5
541330	Engineering services	32	13 517	6 164	1 419	146	43.6	3.5
54137	Surveying & mapping (except geophysical) services	20	3 086	1 029	235	50	79.8	13.0
541370	Surveying & mapping (except geophysical) services	20	3 086	1 029	235	50	79.8	13.0
5414	Specialized design services	23	8 528	1 567	341	48	46.3	7.2
54143	Graphic design services	15	4 667	1 072	240	32	35.6	11.3
541430	Graphic design services	15	4 667	1 072	240	32	35.6	11.3
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	37	12 913	5 163	996	91	34.5	2.1
54151	Computer systems design & related services	37	12 913	5 163	996	91	34.5	2.1
541511	Custom computer programming services	13	D	D	D	b	D	D
541512	Computer systems design services	22	4 478	2 076	508	39	77.9	3.5
5416	Management, scientific, & technical consulting services	56	24 988	9 058	2 097	166	43.0	2.5
54161	Management consulting services	40	20 883	7 416	1 722	129	39.1	.2
541611	Administrative management & general management consulting service	16	14 020	5 078	1 280	89	23.8	.1
541613	Marketing consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	19	15 520	2 962	553	49	18.6	1.3
54183	Media buying services	2	D	D	D	a	D	D
541830	Media buying services	2	D	D	D	a	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
	MIDDLESEX COUNTY, CT							
54	**Professional, scientific, & technical services**	**332**	**211 567**	**76 041**	**16 646**	**1 747**	**26.8**	**9.5**
541	Professional, scientific, & technical services	332	211 567	76 041	16 646	1 747	26.8	9.5
5411	Legal services	70	21 768	8 134	1 909	237	40.9	4.2
54111	Offices of lawyers	70	21 768	8 134	1 909	237	40.9	4.2
541110	Offices of lawyers	70	21 768	8 134	1 909	237	40.9	4.2
5411101	Offices of lawyers (except legal aid societies)	70	21 768	8 134	1 909	237	40.9	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	11 917	4 068	985	193	37.1	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	11 917	4 068	985	193	37.1	8.6
541211	Offices of certified public accountants	29	8 620	2 981	693	110	46.4	6.9
5413	Architectural, engineering, & related services	72	56 944	22 247	4 633	460	28.0	15.4
54131	Architectural services	19	13 963	3 721	765	87	28.1	3.2
541310	Architectural services	19	13 963	3 721	765	87	28.1	3.2
54133	Engineering services	35	31 276	13 349	2 833	267	31.8	13.7
541330	Engineering services	35	31 276	13 349	2 833	267	31.8	13.7
54138	Testing laboratories	7	6 528	2 543	527	47	10.8	61.7
541380	Testing laboratories	7	6 528	2 543	527	47	10.8	61.7
5414	Specialized design services	23	15 220	4 155	979	100	21.7	.2
54143	Graphic design services	15	13 667	3 684	832	85	17.7	.2
541430	Graphic design services	15	13 667	3 684	832	85	17.7	.2
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5415	Computer systems design & related services	50	45 455	19 143	4 376	373	31.1	1.4
54151	Computer systems design & related services	50	45 455	19 143	4 376	373	31.1	1.4
541511	Custom computer programming services	22	10 420	3 737	874	67	45.6	2.0
541512	Computer systems design services	24	34 090	15 066	3 484	305	24.8	1.3
5415122	Computer systems consultants (except systems integrators)	17	29 946	14 090	3 296	279	15.9	–
5416	Management, scientific, & technical consulting services	39	39 637	11 357	2 425	238	13.5	22.0
54161	Management consulting services	27	22 222	6 780	1 351	117	20.6	.1
541613	Marketing consulting services	5	D	D	D	b	D	D
54162	Environmental consulting services	10	D	D	D	b	D	D
541620	Environmental consulting services	10	D	D	D	b	D	D
54169	Other scientific & technical consulting services	2	D	D	D	b	D	D
541690	Other scientific & technical consulting services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MIDDLESEX COUNTY, CT—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	25	17 742	6 165	1 176	109	16.8	.7
54181	Advertising agencies	10	7 904	3 827	771	65	6.0	1.7
541810	Advertising agencies	10	7 904	3 827	771	65	6.0	1.7
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	a	D	D
	NEW HAVEN COUNTY, CT							
54	**Professional, scientific, & technical services**	**1 885**	**1 191 027**	**466 622**	**99 751**	**11 285**	**32.9**	**5.9**
541	Professional, scientific, & technical services	1 885	1 191 027	466 622	99 751	11 285	32.9	5.9
5411	Legal services	714	380 307	149 091	31 382	3 588	27.9	3.6
54111	Offices of lawyers	704	379 230	148 607	31 301	3 571	27.8	3.5
541110	Offices of lawyers	704	379 230	148 607	31 301	3 571	27.8	3.5
5411101	Offices of lawyers (except legal aid societies)	704	379 230	148 607	31 301	3 571	27.8	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	264	153 642	60 844	13 522	1 824	32.0	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	264	153 642	60 844	13 522	1 824	32.0	6.7
541211	Offices of certified public accountants	177	84 671	34 544	7 211	932	42.6	6.0
541213	Tax return preparation services	22	3 727	1 266	491	294	43.5	1.4
541214	Payroll services	2	D	D	D	e	D	D
541219	Other accounting services	63	D	D	D	e	D	D
5413	Architectural, engineering, & related services	277	218 429	91 224	19 118	2 071	43.4	3.2
54131	Architectural services	78	65 067	23 500	4 364	458	33.1	2.6
541310	Architectural services	78	65 067	23 500	4 364	458	33.1	2.6
54133	Engineering services	148	128 947	56 731	12 582	1 338	49.0	3.7
541330	Engineering services	148	128 947	56 731	12 582	1 338	49.0	3.7
54135	Building inspection services	12	3 749	1 346	255	43	47.8	1.3
541350	Building inspection services	12	3 749	1 346	255	43	47.8	1.3
54137	Surveying & mapping (except geophysical) services	16	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	16	D	D	D	b	D	D
54138	Testing laboratories	20	16 178	7 921	1 568	184	39.5	.1
541380	Testing laboratories	20	16 178	7 921	1 568	184	39.5	.1
5414	Specialized design services	55	23 363	8 489	1 786	267	42.7	1.5
54141	Interior design services	10	D	D	D	b	D	D
541410	Interior design services	10	D	D	D	b	D	D
54143	Graphic design services	42	19 830	7 523	1 572	233	44.6	.1
541430	Graphic design services	42	19 830	7 523	1 572	233	44.6	.1
5414301	Graphic design services (except commercial art & medical artists)	36	19 017	7 220	1 506	225	44.6	.1
5415	Computer systems design & related services	192	137 520	60 699	14 065	962	38.3	11.9
54151	Computer systems design & related services	192	137 520	60 699	14 065	962	38.3	11.9
541511	Custom computer programming services	86	57 759	29 548	6 673	422	46.6	2.1
541512	Computer systems design services	80	65 993	22 525	5 534	450	28.5	22.7
5415121	Computer systems integrators	35	49 700	15 486	4 124	338	15.5	28.4
5415122	Computer systems consultants (except systems integrators)	45	16 293	7 039	1 410	112	68.2	5.4
541519	Other computer related services	26	13 768	8 626	1 858	90	50.0	1.1
5416	Management, scientific, & technical consulting services	200	96 271	37 606	7 706	870	39.6	10.2
54161	Management consulting services	168	81 932	32 424	6 580	759	39.8	11.2
541611	Administrative management & general management consulting service	67	23 373	9 927	2 185	224	50.5	12.8
541612	Human resources & executive search consulting services	42	21 167	9 724	1 661	221	63.7	.9
5416122	Executive placement services	27	16 824	7 111	1 175	149	65.4	–
541613	Marketing consulting services	38	13 798	6 342	1 239	172	39.9	32.2
541614	Process, physical distribution, & logistics consulting services	14	17 693	3 759	908	84	9.7	1.5
541618	Other management consulting services	7	5 901	2 672	587	58	2.1	22.1
54169	Other scientific & technical consulting services	22	10 773	3 673	869	80	22.9	3.8
541690	Other scientific & technical consulting services	22	10 773	3 673	869	80	22.9	3.8
5417	Scientific research & development services	31	50 171	25 452	5 833	351	14.1	.7
54171	R&D in the physical, engineering, & life sciences	30	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	30	D	D	D	e	D	D
5417102	Research & development in the life sciences	17	40 418	21 078	5 010	287	9.0	.8
5418	Advertising & related services	92	115 237	28 552	5 362	1 117	24.3	9.0
54181	Advertising agencies	38	23 158	7 128	1 521	178	45.9	29.0
541810	Advertising agencies	38	23 158	7 128	1 521	178	45.9	29.0
54185	Display advertising	7	10 412	2 248	488	63	7.9	–
541850	Display advertising	7	10 412	2 248	488	63	7.9	–
5418502	Outdoor advertising services	5	D	D	D	b	D	D
54186	Direct mail advertising	17	55 424	12 445	1 744	728	12.6	6.6
541860	Direct mail advertising	17	55 424	12 445	1 744	728	12.6	6.6
54189	Other services related to advertising	24	22 810	5 563	1 387	129	31.9	.1
541890	Other services related to advertising	24	22 810	5 563	1 387	129	31.9	.1
5418902	Advertising specialties goods distributor	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	60	16 087	4 665	977	235	38.7	16.0
54192	Photographic services	44	10 572	2 418	491	150	33.0	16.1
541921	Photographic studios, portrait	34	7 203	1 724	356	119	28.2	14.7
541922	Commercial photography	10	3 369	694	135	31	43.2	19.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW LONDON COUNTY, CT							
54	**Professional, scientific, & technical services**	**463**	**338 867**	**162 195**	**36 456**	**3 944**	**24.6**	**7.7**
541	Professional, scientific, & technical services	463	338 867	162 195	36 456	3 944	24.6	7.7
5411	Legal services	150	71 313	33 857	7 298	859	29.3	7.8
54111	Offices of lawyers	149	D	D	D	f	D	D
541110	Offices of lawyers	149	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	149	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	65	19 106	7 137	1 738	427	42.2	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	65	19 106	7 137	1 738	427	42.2	3.8
541211	Offices of certified public accountants	38	14 691	5 802	1 307	194	36.4	3.6
541213	Tax return preparation services	11	2 712	698	273	196	44.2	–
541219	Other accounting services	16	1 703	637	158	37	88.5	11.5
5413	Architectural, engineering, & related services	99	168 640	89 197	20 540	1 902	16.7	5.3
54133	Engineering services	71	159 481	85 155	19 757	1 793	14.8	5.3
541330	Engineering services	71	159 481	85 155	19 757	1 793	14.8	5.3
54137	Surveying & mapping (except geophysical) services	8	2 607	1 099	212	27	10.1	9.2
541370	Surveying & mapping (except geophysical) services	8	2 607	1 099	212	27	10.1	9.2
5414	Specialized design services	14	D	D	D	b	D	D
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	42	30 223	12 486	2 700	233	16.9	29.2
54151	Computer systems design & related services	42	30 223	12 486	2 700	233	16.9	29.2
541511	Custom computer programming services	16	9 687	6 492	1 374	108	13.9	78.9
541512	Computer systems design services	23	20 283	5 847	1 292	119	18.6	5.6
5415121	Computer systems integrators	15	18 413	5 007	1 189	106	12.3	6.1
5416	Management, scientific, & technical consulting services	45	24 686	11 625	2 636	238	39.7	4.5
54161	Management consulting services	32	13 003	5 846	1 090	108	48.3	8.5
541611	Administrative management & general management consulting service	18	5 850	3 465	621	58	30.0	2.6
541613	Marketing consulting services	5	D	D	D	b	D	D
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	9	D	D	D	b	D	D
541690	Other scientific & technical consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	10	7 664	3 346	757	77	27.1	–
5418	Advertising & related services	21	6 945	1 403	303	58	64.1	7.1
54189	Other services related to advertising	6	3 337	521	75	18	83.2	3.7
541890	Other services related to advertising	6	3 337	521	75	18	83.2	3.7
5419	Other professional, scientific, & technical services	17	D	D	D	c	D	D
54192	Photographic services	14	6 152	2 036	380	124	16.2	5.1
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	TOLLAND COUNTY, CT							
54	**Professional, scientific, & technical services**	**200**	**78 131**	**31 494**	**7 085**	**883**	**40.6**	**6.6**
541	Professional, scientific, & technical services	200	78 131	31 494	7 085	883	40.6	6.6
5411	Legal services	39	14 545	4 389	1 005	163	28.4	2.6
54111	Offices of lawyers	37	D	D	D	c	D	D
541110	Offices of lawyers	37	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	37	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	4 984	1 922	493	114	49.4	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	4 984	1 922	493	114	49.4	6.8
541211	Offices of certified public accountants	15	4 356	1 752	425	72	43.6	6.3
5413	Architectural, engineering, & related services	38	26 490	11 759	2 544	237	50.2	1.3
54133	Engineering services	20	19 285	8 320	1 888	136	64.3	–
541330	Engineering services	20	19 285	8 320	1 888	136	64.3	–
5415	Computer systems design & related services	43	11 136	5 591	920	93	44.1	6.4
54151	Computer systems design & related services	43	11 136	5 591	920	93	44.1	6.4
5416	Management, scientific, & technical consulting services	33	9 871	4 424	1 360	179	44.9	22.2
54161	Management consulting services	20	D	D	D	c	D	D
5418	Advertising & related services	12	6 778	1 856	371	47	26.2	3.9
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
	WINDHAM COUNTY, CT							
54	**Professional, scientific, & technical services**	**110**	**32 641**	**10 180**	**2 097**	**360**	**55.3**	**6.4**
541	Professional, scientific, & technical services	110	32 641	10 180	2 097	360	55.3	6.4
5411	Legal services	43	14 454	4 382	836	137	62.6	3.1
54111	Offices of lawyers	43	14 454	4 382	836	137	62.6	3.1
541110	Offices of lawyers	43	14 454	4 382	836	137	62.6	3.1
5411101	Offices of lawyers (except legal aid societies)	43	14 454	4 382	836	137	62.6	3.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WINDHAM COUNTY, CT—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	2 634	787	216	65	71.8	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	2 634	787	216	65	71.8	2.5
5413	Architectural, engineering, & related services	15	5 081	2 297	463	64	64.5	6.6
5416	Management, scientific, & technical consulting services	12	4 388	1 508	309	47	23.6	23.7

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ANSONIA, CT							
54	**Professional, scientific, & technical services**	**25**	**5 730**	**2 454**	**510**	**78**	**51.0**	**8.8**
541	Professional, scientific, & technical services	25	5 730	2 454	510	78	51.0	8.8
5411	Legal services	16	3 918	1 566	323	45	42.2	3.3
54111	Offices of lawyers	16	3 918	1 566	323	45	42.2	3.3
541110	Offices of lawyers	16	3 918	1 566	323	45	42.2	3.3
5411101	Offices of lawyers (except legal aid societies)	16	3 918	1 566	323	45	42.2	3.3
	AVON TOWN, CT							
54	**Professional, scientific, & technical services**	**97**	**80 279**	**32 348**	**7 838**	**588**	**30.1**	**3.2**
541	Professional, scientific, & technical services	97	80 279	32 348	7 838	588	30.1	3.2
5411	Legal services	18	5 358	2 100	486	61	55.4	–
54111	Offices of lawyers	18	5 358	2 100	486	61	55.4	–
541110	Offices of lawyers	18	5 358	2 100	486	61	55.4	–
5411101	Offices of lawyers (except legal aid societies)	18	5 358	2 100	486	61	55.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	11 544	3 350	845	105	17.4	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	11 544	3 350	845	105	17.4	2.1
5413	Architectural, engineering, & related services	13	6 397	2 120	408	48	87.8	6.1
5414	Specialized design services	9	10 871	4 190	1 036	81	2.2	4.0
54141	Interior design services	3	D	D	D	b	D	D
541410	Interior design services	3	D	D	D	b	D	D
54143	Graphic design services	4	3 018	1 173	231	17	7.9	7.7
541430	Graphic design services	4	3 018	1 173	231	17	7.9	7.7
5414301	Graphic design services (except commercial art & medical artists)	4	3 018	1 173	231	17	7.9	7.7
5415	Computer systems design & related services	7	5 054	2 958	378	48	53.2	4.0
54151	Computer systems design & related services	7	5 054	2 958	378	48	53.2	4.0
5416	Management, scientific, & technical consulting services	30	30 906	12 381	3 234	147	24.2	4.0
54161	Management consulting services	27	D	D	D	c	D	D
541611	Administrative management & general management consulting service	9	6 320	3 199	599	40	23.5	17.2
541612	Human resources & executive search consulting services	13	19 657	7 560	2 277	86	12.6	.8
5416122	Executive placement services	6	D	D	D	b	D	D
5418	Advertising & related services	6	9 166	4 975	1 395	80	27.0	–
54181	Advertising agencies	4	D	D	D	b	D	D
541810	Advertising agencies	4	D	D	D	b	D	D
	BERLIN TOWN, CT							
54	**Professional, scientific, & technical services**	**50**	**21 036**	**9 630**	**1 970**	**218**	**35.1**	**9.0**
541	Professional, scientific, & technical services	50	21 036	9 630	1 970	218	35.1	9.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 348	920	187	36	59.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 348	920	187	36	59.5	–
5413	Architectural, engineering, & related services	6	3 539	1 860	421	63	75.0	–
5415	Computer systems design & related services	15	5 723	2 677	557	41	17.3	23.5
54151	Computer systems design & related services	15	5 723	2 677	557	41	17.3	23.5
5416	Management, scientific, & technical consulting services	7	6 211	3 164	557	44	9.2	8.0
54161	Management consulting services	7	6 211	3 164	557	44	9.2	8.0
541612	Human resources & executive search consulting services	3	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BETHEL TOWN, CT							
54	**Professional, scientific, & technical services**	**43**	**36 901**	**21 686**	**3 796**	**348**	**15.4**	**23.2**
541	Professional, scientific, & technical services	43	36 901	21 686	3 796	348	15.4	23.2
5413	Architectural, engineering, & related services	9	3 696	1 696	417	53	32.0	–
5415	Computer systems design & related services	7	D	D	D	c	D	D
54151	Computer systems design & related services	7	D	D	D	c	D	D
541511	Custom computer programming services	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	6	2 795	1 199	140	10	36.0	8.4
54161	Management consulting services	6	2 795	1 199	140	10	36.0	8.4
5419	Other professional, scientific, & technical services	5	2 798	947	197	20	25.9	–
54192	Photographic services	5	2 798	947	197	20	25.9	–
	BLOOMFIELD TOWN, CT							
54	**Professional, scientific, & technical services**	**70**	**108 889**	**64 199**	**13 722**	**1 353**	**16.8**	**.4**
541	Professional, scientific, & technical services	70	108 889	64 199	13 722	1 353	16.8	.4
5411	Legal services	14	6 732	2 258	565	73	34.6	1.9
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	f	D	D
541214	Payroll services	1	D	D	D	f	D	D
5413	Architectural, engineering, & related services	15	24 098	12 313	2 892	259	23.4	.2
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5415	Computer systems design & related services	9	18 506	8 195	1 963	124	14.1	–
54151	Computer systems design & related services	9	18 506	8 195	1 963	124	14.1	–
541511	Custom computer programming services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	4 522	2 180	367	32	76.2	.1
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
	BRANFORD TOWN, CT							
54	**Professional, scientific, & technical services**	**126**	**74 787**	**29 261**	**6 453**	**554**	**29.1**	**3.3**
541	Professional, scientific, & technical services	126	74 787	29 261	6 453	554	29.1	3.3
5411	Legal services	38	9 115	2 378	458	89	54.3	6.4
54111	Offices of lawyers	38	9 115	2 378	458	89	54.3	6.4
541110	Offices of lawyers	38	9 115	2 378	458	89	54.3	6.4
5411101	Offices of lawyers (except legal aid societies)	38	9 115	2 378	458	89	54.3	6.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	5 862	2 141	432	49	30.5	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	5 862	2 141	432	49	30.5	4.4
541211	Offices of certified public accountants	15	5 697	2 122	429	47	28.5	4.5
5413	Architectural, engineering, & related services	20	9 041	2 716	511	49	81.7	2.4
5414	Specialized design services	8	2 998	1 010	254	30	50.5	10.8
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	17	12 664	5 870	1 234	97	11.7	7.0
54151	Computer systems design & related services	17	12 664	5 870	1 234	97	11.7	7.0
541512	Computer systems design services	8	10 042	4 556	958	70	7.0	8.5
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	5 108	2 609	519	69	73.9	3.3
54161	Management consulting services	14	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
5417102	Research & development in the life sciences	2	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BRIDGEPORT, CT							
54	**Professional, scientific, & technical services**	**184**	**172 592**	**79 295**	**15 275**	**1 528**	**24.7**	**2.9**
541	Professional, scientific, & technical services	184	172 592	79 295	15 275	1 528	24.7	2.9
5411	Legal services	119	104 139	52 611	9 197	915	17.7	2.8
54111	Offices of lawyers	117	D	D	D	f	D	D
541110	Offices of lawyers	117	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	117	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	17 156	10 702	2 442	167	24.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	17 156	10 702	2 442	167	24.5	–
541211	Offices of certified public accountants	12	D	D	D	c	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	23 123	8 727	1 889	190	20.9	.6
54131	Architectural services	6	D	D	D	b	D	D
541310	Architectural services	6	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	9	6 032	2 454	467	45	49.4	.9
54151	Computer systems design & related services	9	6 032	2 454	467	45	49.4	.9
5416	Management, scientific, & technical consulting services	9	6 723	1 802	508	97	44.9	23.1
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	7	10 386	1 914	492	82	65.3	–
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
	BRISTOL, CT							
54	**Professional, scientific, & technical services**	**73**	**20 666**	**8 195**	**1 834**	**292**	**54.8**	**9.6**
541	Professional, scientific, & technical services	73	20 666	8 195	1 834	292	54.8	9.6
5411	Legal services	25	7 436	3 073	592	95	62.3	10.3
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	5 402	2 306	525	93	32.1	22.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	5 402	2 306	525	93	32.1	22.3
541211	Offices of certified public accountants	16	4 955	2 160	457	70	33.1	20.6
5413	Architectural, engineering, & related services	8	3 208	1 564	457	47	99.8	.2
5418	Advertising & related services	3	D	D	D	b	D	D
	BROOKFIELD TOWN, CT							
54	**Professional, scientific, & technical services**	**65**	**26 620**	**8 725**	**1 863**	**214**	**67.8**	**3.7**
541	Professional, scientific, & technical services	65	26 620	8 725	1 863	214	67.8	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 871	672	168	37	95.0	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 871	672	168	37	95.0	3.6
5413	Architectural, engineering, & related services	9	4 732	2 593	521	54	70.9	–
5415	Computer systems design & related services	11	6 634	2 837	689	68	22.5	5.2
54151	Computer systems design & related services	11	6 634	2 837	689	68	22.5	5.2
5416	Management, scientific, & technical consulting services	14	8 374	1 146	177	24	88.5	6.2
54161	Management consulting services	9	5 192	551	114	16	87.5	9.5
541613	Marketing consulting services	3	D	D	D	a	D	D
54169	Other scientific & technical consulting services	4	D	D	D	a	D	D
541690	Other scientific & technical consulting services	4	D	D	D	a	D	D
5418	Advertising & related services	4	3 481	1 187	265	21	76.6	–
	CHESHIRE TOWN, CT							
54	**Professional, scientific, & technical services**	**93**	**49 936**	**23 260**	**4 723**	**519**	**27.0**	**2.7**
541	Professional, scientific, & technical services	93	49 936	23 260	4 723	519	27.0	2.7
5411	Legal services	19	15 218	5 438	1 162	164	8.2	3.7
54111	Offices of lawyers	19	15 218	5 438	1 162	164	8.2	3.7
541110	Offices of lawyers	19	15 218	5 438	1 162	164	8.2	3.7
5411101	Offices of lawyers (except legal aid societies)	19	15 218	5 438	1 162	164	8.2	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 371	1 668	334	70	65.4	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 371	1 668	334	70	65.4	8.0
5413	Architectural, engineering, & related services	19	10 281	5 138	1 010	114	44.7	–
5415	Computer systems design & related services	14	9 583	6 364	1 105	67	17.9	1.7
54151	Computer systems design & related services	14	9 583	6 364	1 105	67	17.9	1.7
541511	Custom computer programming services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	3 994	1 881	337	34	76.4	9.2
54161	Management consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLINTON TOWN, CT							
54	**Professional, scientific, & technical services**	**13**	**1 790**	**537**	**93**	**22**	**72.8**	**1.7**
541	Professional, scientific, & technical services	13	1 790	537	93	22	72.8	1.7
	COLCHESTER TOWN, CT							
54	**Professional, scientific, & technical services**	**25**	**11 247**	**5 064**	**1 139**	**124**	**34.1**	**7.7**
541	Professional, scientific, & technical services	25	11 247	5 064	1 139	124	34.1	7.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	961	353	82	17	79.7	20.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	961	353	82	17	79.7	20.3
5413	Architectural, engineering, & related services	5	1 414	848	134	18	84.7	15.3
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
	COVENTRY TOWN, CT							
54	**Professional, scientific, & technical services**	**16**	**4 856**	**1 325**	**279**	**54**	**31.6**	**29.7**
541	Professional, scientific, & technical services	16	4 856	1 325	279	54	31.6	29.7
	CROMWELL TOWN, CT							
54	**Professional, scientific, & technical services**	**23**	**11 332**	**4 038**	**878**	**92**	**52.1**	**3.9**
541	Professional, scientific, & technical services	23	11 332	4 038	878	92	52.1	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 387	951	183	28	32.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 387	951	183	28	32.3	–
5413	Architectural, engineering, & related services	6	4 195	1 753	395	37	34.7	10.6
5418	Advertising & related services	2	D	D	D	a	D	D
	DANBURY, CT							
54	**Professional, scientific, & technical services**	**231**	**199 740**	**81 563**	**18 879**	**1 744**	**25.2**	**12.2**
541	Professional, scientific, & technical services	231	199 740	81 563	18 879	1 744	25.2	12.2
5411	Legal services	70	31 786	12 617	2 538	301	39.0	9.4
54111	Offices of lawyers	70	31 786	12 617	2 538	301	39.0	9.4
541110	Offices of lawyers	70	31 786	12 617	2 538	301	39.0	9.4
5411101	Offices of lawyers (except legal aid societies)	70	31 786	12 617	2 538	301	39.0	9.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	24 848	13 304	2 357	363	18.5	26.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	24 848	13 304	2 357	363	18.5	26.9
541211	Offices of certified public accountants	25	9 528	4 055	923	103	31.7	6.2
541213	Tax return preparation services	4	D	D	D	c	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	61 876	25 072	7 798	518	5.6	6.0
54133	Engineering services	14	38 969	16 488	5 691	228	6.9	9.4
541330	Engineering services	14	38 969	16 488	5 691	228	6.9	9.4
54135	Building inspection services	3	D	D	D	b	D	D
541350	Building inspection services	3	D	D	D	b	D	D
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
5414	Specialized design services	11	D	D	D	b	D	D
54143	Graphic design services	9	D	D	D	b	D	D
541430	Graphic design services	9	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	8	D	D	D	b	D	D
5415	Computer systems design & related services	40	28 290	12 934	2 489	211	41.0	20.6
54151	Computer systems design & related services	40	28 290	12 934	2 489	211	41.0	20.6
541511	Custom computer programming services	19	17 116	9 033	1 873	135	9.5	34.0
541512	Computer systems design services	15	8 663	3 180	461	54	93.4	–
5415122	Computer systems consultants (except systems integrators)	11	5 297	2 036	246	30	97.3	–
5416	Management, scientific, & technical consulting services	25	8 541	2 946	576	46	84.7	9.4
54161	Management consulting services	17	6 862	2 590	512	39	81.2	11.4
5417	Scientific research & development services	3	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	c	D	D
5418	Advertising & related services	11	7 393	2 790	470	62	14.2	44.0
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	DANIELSON, CT *							
54	**Professional, scientific, & technical services**	**12**	**2 880**	**658**	**155**	**35**	**89.6**	**6.9**
541	Professional, scientific, & technical services	12	2 880	658	155	35	89.6	6.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DARIEN TOWN, CT							
54	**Professional, scientific, & technical services**	**101**	**94 520**	**47 716**	**9 915**	**780**	**18.3**	**3.5**
541	Professional, scientific, & technical services	101	94 520	47 716	9 915	780	18.3	3.5
5411	Legal services	18	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	5 468	1 816	331	44	25.1	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	5 468	1 816	331	44	25.1	4.4
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	8 286	3 292	662	70	18.3	–
5414	Specialized design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	14	D	D	D	e	D	D
54151	Computer systems design & related services	14	D	D	D	e	D	D
541511	Custom computer programming services	7	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	31	D	D	D	b	D	D
54161	Management consulting services	30	D	D	D	b	D	D
541612	Human resources & executive search consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
	DERBY, CT							
54	**Professional, scientific, & technical services**	**15**	**4 159**	**1 344**	**393**	**40**	**46.1**	**–**
541	Professional, scientific, & technical services	15	4 159	1 344	393	40	46.1	–
5411	Legal services	10	3 517	1 060	345	35	39.6	–
54111	Offices of lawyers	10	3 517	1 060	345	35	39.6	–
541110	Offices of lawyers	10	3 517	1 060	345	35	39.6	–
5411101	Offices of lawyers (except legal aid societies)	10	3 517	1 060	345	35	39.6	–
	EAST HAMPTON TOWN, CT							
54	**Professional, scientific, & technical services**	**12**	**2 603**	**837**	**149**	**41**	**49.9**	**8.0**
541	Professional, scientific, & technical services	12	2 603	837	149	41	49.9	8.0
	EAST HARTFORD TOWN, CT							
54	**Professional, scientific, & technical services**	**87**	**154 130**	**35 944**	**7 900**	**866**	**8.6**	**.8**
541	Professional, scientific, & technical services	87	154 130	35 944	7 900	866	8.6	.8
5411	Legal services	20	11 712	5 616	1 009	143	29.1	1.7
54111	Offices of lawyers	19	D	D	D	c	D	D
541110	Offices of lawyers	19	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	5 383	2 456	389	77	54.4	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	5 383	2 456	389	77	54.4	2.8
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	8 697	3 842	1 116	125	3.2	4.4
5414	Specialized design services	4	2 407	444	86	14	39.8	–
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	9	D	D	D	c	D	D
54151	Computer systems design & related services	9	D	D	D	c	D	D
541512	Computer systems design services	6	D	D	D	c	D	D
5415121	Computer systems integrators	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	9	4 277	1 550	331	64	18.6	–
5418	Advertising & related services	10	D	D	D	c	D	D
54186	Direct mail advertising	3	D	D	D	c	D	D
541860	Direct mail advertising	3	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	a	D	D
541922	Commercial photography	2	D	D	D	a	D	D
	EAST HAVEN TOWN, CT							
54	**Professional, scientific, & technical services**	**30**	**10 964**	**4 195**	**1 141**	**202**	**21.2**	**9.3**
541	Professional, scientific, & technical services	30	10 964	4 195	1 141	202	21.2	9.3
5411	Legal services	12	4 684	1 692	421	48	19.1	3.3
54111	Offices of lawyers	12	4 684	1 692	421	48	19.1	3.3
541110	Offices of lawyers	12	4 684	1 692	421	48	19.1	3.3
5411101	Offices of lawyers (except legal aid societies)	12	4 684	1 692	421	48	19.1	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	1 939	1 104	278	26	D	26.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	1 939	1 104	278	26	D	26.4
5413	Architectural, engineering, & related services	5	2 382	822	333	106	9.4	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EAST LYME TOWN, CT							
54	**Professional, scientific, & technical services**	**27**	**11 568**	**4 880**	**1 224**	**124**	**54.4**	**6.2**
541	Professional, scientific, & technical services	27	11 568	4 880	1 224	124	54.4	6.2
5413	Architectural, engineering, & related services	7	7 318	3 392	866	76	50.2	5.2
	EAST WINDSOR TOWN, CT							
54	**Professional, scientific, & technical services**	**14**	**10 535**	**1 590**	**346**	**51**	**91.6**	**.3**
541	Professional, scientific, & technical services	14	10 535	1 590	346	51	91.6	.3
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	ELLINGTON TOWN, CT							
54	**Professional, scientific, & technical services**	**14**	**10 969**	**3 187**	**736**	**76**	**75.1**	**–**
541	Professional, scientific, & technical services	14	10 969	3 187	736	76	75.1	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	ENFIELD TOWN, CT							
54	**Professional, scientific, & technical services**	**52**	**20 674**	**5 154**	**1 064**	**180**	**55.0**	**7.0**
541	Professional, scientific, & technical services	52	20 674	5 154	1 064	180	55.0	7.0
5411	Legal services	17	3 173	1 022	246	36	59.1	–
54111	Offices of lawyers	17	3 173	1 022	246	36	59.1	–
541110	Offices of lawyers	17	3 173	1 022	246	36	59.1	–
5411101	Offices of lawyers (except legal aid societies)	17	3 173	1 022	246	36	59.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 018	998	273	56	34.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 018	998	273	56	34.6	–
5413	Architectural, engineering, & related services	4	1 681	347	51	11	100.0	–
5414	Specialized design services	4	2 373	971	240	30	5.8	–
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
	FAIRFIELD TOWN, CT							
54	**Professional, scientific, & technical services**	**305**	**228 700**	**65 528**	**12 218**	**1 327**	**23.4**	**5.3**
541	Professional, scientific, & technical services	305	228 700	65 528	12 218	1 327	23.4	5.3
5411	Legal services	82	44 828	13 399	2 762	314	28.9	1.5
54111	Offices of lawyers	78	43 197	12 761	2 636	297	29.8	1.6
541110	Offices of lawyers	78	43 197	12 761	2 636	297	29.8	1.6
5411101	Offices of lawyers (except legal aid societies)	78	43 197	12 761	2 636	297	29.8	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	45	19 573	6 767	1 365	170	37.2	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	45	19 573	6 767	1 365	170	37.2	4.5
541211	Offices of certified public accountants	28	17 035	5 875	1 200	142	30.3	5.0
541219	Other accounting services	11	D	D	D	a	D	D
5413	Architectural, engineering, & related services	28	14 198	5 203	1 048	101	68.6	.5
54131	Architectural services	12	9 590	2 975	529	53	66.8	.7
541310	Architectural services	12	9 590	2 975	529	53	66.8	.7
5414	Specialized design services	28	14 694	6 334	1 114	109	26.7	2.1
54143	Graphic design services	20	12 227	6 035	1 072	83	14.7	1.1
541430	Graphic design services	20	12 227	6 035	1 072	83	14.7	1.1
5414301	Graphic design services (except commercial art & medical artists)	15	D	D	D	b	D	D
5415	Computer systems design & related services	27	14 674	4 507	947	169	22.3	20.6
54151	Computer systems design & related services	27	14 674	4 507	947	169	22.3	20.6
541511	Custom computer programming services	12	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	64	37 135	13 469	2 500	187	28.2	13.5
54161	Management consulting services	57	35 385	12 640	2 362	177	27.1	14.2
541611	Administrative management & general management consulting service	18	D	D	D	b	D	D
541612	Human resources & executive search consulting services	16	9 314	2 954	546	42	26.5	24.8
5416122	Executive placement services	11	7 109	2 020	295	29	25.3	32.5
541613	Marketing consulting services	21	14 824	5 150	807	45	24.3	17.3
5418	Advertising & related services	18	42 507	8 167	735	64	10.1	2.2
54186	Direct mail advertising	4	D	D	D	b	D	D
541860	Direct mail advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	c	D	D
54191	Marketing research & public opinion polling	8	D	D	D	c	D	D
541910	Marketing research & public opinion polling	8	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FARMINGTON TOWN, CT							
54	**Professional, scientific, & technical services**	**149**	**168 608**	**75 536**	**15 577**	**1 364**	**14.3**	**9.9**
541	Professional, scientific, & technical services	149	168 608	75 536	15 577	1 364	14.3	9.9
5411	Legal services	26	21 914	10 047	1 783	181	22.7	26.9
54111	Offices of lawyers	26	21 914	10 047	1 783	181	22.7	26.9
541110	Offices of lawyers	26	21 914	10 047	1 783	181	22.7	26.9
5411101	Offices of lawyers (except legal aid societies)	26	21 914	10 047	1 783	181	22.7	26.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	12 725	6 574	1 356	140	22.3	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	12 725	6 574	1 356	140	22.3	11.2
541211	Offices of certified public accountants	18	11 544	6 070	1 238	122	21.4	5.5
541219	Other accounting services	4	1 181	504	118	18	30.2	67.1
5413	Architectural, engineering, & related services	23	29 538	7 401	1 815	162	20.0	.5
54131	Architectural services	11	D	D	D	b	D	D
541310	Architectural services	11	D	D	D	b	D	D
54133	Engineering services	11	16 158	2 892	815	62	24.8	1.0
541330	Engineering services	11	16 158	2 892	815	62	24.8	1.0
5414	Specialized design services	4	3 978	1 396	323	30	26.1	–
54143	Graphic design services	4	3 978	1 396	323	30	26.1	–
541430	Graphic design services	4	3 978	1 396	323	30	26.1	–
5414301	Graphic design services (except commercial art & medical artists)	4	3 978	1 396	323	30	26.1	–
5415	Computer systems design & related services	26	62 287	33 016	6 688	556	3.8	.5
54151	Computer systems design & related services	26	62 287	33 016	6 688	556	3.8	.5
541511	Custom computer programming services	15	35 908	24 549	4 838	302	5.1	.9
541512	Computer systems design services	10	D	D	D	e	D	D
5415121	Computer systems integrators	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	25	17 359	6 417	993	73	18.1	32.6
54161	Management consulting services	20	15 688	5 786	886	66	19.5	34.6
541611	Administrative management & general management consulting service	11	8 353	2 754	428	21	13.1	65.0
5418	Advertising & related services	9	13 746	7 092	1 904	102	16.2	16.0
54181	Advertising agencies	6	9 692	6 297	1 753	92	3.5	.2
541810	Advertising agencies	6	9 692	6 297	1 753	92	3.5	.2
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	GLASTONBURY TOWN, CT							
54	**Professional, scientific, & technical services**	**147**	**202 867**	**105 163**	**22 395**	**1 953**	**19.5**	**6.3**
541	Professional, scientific, & technical services	147	202 867	105 163	22 395	1 953	19.5	6.3
5411	Legal services	32	13 078	4 333	1 053	119	36.9	3.7
54111	Offices of lawyers	32	13 078	4 333	1 053	119	36.9	3.7
541110	Offices of lawyers	32	13 078	4 333	1 053	119	36.9	3.7
5411101	Offices of lawyers (except legal aid societies)	32	13 078	4 333	1 053	119	36.9	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	15 818	7 342	1 588	192	13.8	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	15 818	7 342	1 588	192	13.8	2.9
541211	Offices of certified public accountants	13	14 868	7 075	1 530	181	9.8	1.5
5413	Architectural, engineering, & related services	28	54 904	22 655	5 041	542	13.3	9.6
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
54133	Engineering services	18	D	D	D	e	D	D
541330	Engineering services	18	D	D	D	e	D	D
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
5415	Computer systems design & related services	29	83 388	55 183	11 274	756	23.9	.3
54151	Computer systems design & related services	29	83 388	55 183	11 274	756	23.9	.3
541511	Custom computer programming services	12	72 265	50 813	10 223	689	21.6	–
541512	Computer systems design services	14	9 957	3 535	878	57	43.1	1.6
5415122	Computer systems consultants (except systems integrators)	10	5 100	3 088	819	48	20.0	3.1
5416	Management, scientific, & technical consulting services	20	17 146	7 548	1 741	150	15.8	34.6
54161	Management consulting services	17	16 633	7 271	1 711	147	14.1	35.7
541611	Administrative management & general management consulting service	8	10 385	4 571	1 247	93	2.3	55.4
5418	Advertising & related services	9	15 398	7 082	1 429	169	6.9	3.1
54181	Advertising agencies	4	D	D	D	c	D	D
541810	Advertising agencies	4	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREENWICH TOWN, CT							
54	**Professional, scientific, & technical services**	**388**	**499 951**	**158 642**	**34 267**	**2 551**	**21.5**	**8.7**
541	Professional, scientific, & technical services	388	499 951	158 642	34 267	2 551	21.5	8.7
5411	Legal services	58	44 706	13 688	3 098	292	33.5	5.3
54111	Offices of lawyers	57	D	D	D	e	D	D
541110	Offices of lawyers	57	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	57	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	9 385	2 767	591	60	76.6	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	9 385	2 767	591	60	76.6	2.6
541211	Offices of certified public accountants	16	5 257	1 934	360	36	62.1	3.0
541219	Other accounting services	10	D	D	D	a	D	D
5413	Architectural, engineering, & related services	46	28 501	11 663	2 569	228	24.6	13.9
54131	Architectural services	21	14 437	4 714	1 170	101	11.8	1.5
541310	Architectural services	21	14 437	4 714	1 170	101	11.8	1.5
54133	Engineering services	22	D	D	D	b	D	D
541330	Engineering services	22	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	41	38 845	8 208	1 477	134	39.5	3.9
54141	Interior design services	24	23 811	3 637	615	74	44.5	6.4
541410	Interior design services	24	23 811	3 637	615	74	44.5	6.4
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	10	7 520	2 261	298	34	56.3	–
5414302	Commercial art	3	D	D	D	b	D	D
5415	Computer systems design & related services	43	63 429	13 129	2 768	135	16.2	3.1
54151	Computer systems design & related services	43	63 429	13 129	2 768	135	16.2	3.1
541511	Custom computer programming services	17	13 718	6 204	1 346	63	31.4	9.4
541512	Computer systems design services	19	47 673	6 213	1 315	59	10.0	1.5
5415121	Computer systems integrators	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	119	103 228	38 240	7 039	599	32.1	3.5
54161	Management consulting services	97	89 642	35 328	6 458	545	24.3	3.9
541611	Administrative management & general management consulting service	41	23 121	10 004	1 959	106	32.9	8.6
541612	Human resources & executive search consulting services	26	19 779	9 569	1 297	76	32.9	.6
5416122	Executive placement services	14	16 433	8 179	1 060	56	19.3	.6
541613	Marketing consulting services	27	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
54169	Other scientific & technical consulting services	21	D	D	D	b	D	D
541690	Other scientific & technical consulting services	21	D	D	D	b	D	D
5418	Advertising & related services	30	167 937	58 954	14 151	964	9.5	2.1
54181	Advertising agencies	9	10 416	4 286	1 172	57	9.2	30.9
541810	Advertising agencies	9	10 416	4 286	1 172	57	9.2	30.9
54182	Public relations agencies	6	D	D	D	b	D	D
541820	Public relations agencies	6	D	D	D	b	D	D
54186	Direct mail advertising	6	99 743	24 943	5 700	431	14.0	.1
541860	Direct mail advertising	6	99 743	24 943	5 700	431	14.0	.1
54189	Other services related to advertising	5	D	D	D	e	D	D
541890	Other services related to advertising	5	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
5418909	All other advertising	2	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	19	D	D	D	c	D	D
54191	Marketing research & public opinion polling	13	D	D	D	c	D	D
541910	Marketing research & public opinion polling	13	D	D	D	c	D	D
	GROTON, CT *							
54	**Professional, scientific, & technical services**	**25**	**22 699**	**6 987**	**1 875**	**417**	**10.0**	**3.2**
541	Professional, scientific, & technical services	25	22 699	6 987	1 875	417	10.0	3.2
5411	Legal services	7	5 307	987	227	33	36.9	–
54111	Offices of lawyers	7	5 307	987	227	33	36.9	–
541110	Offices of lawyers	7	5 307	987	227	33	36.9	–
5411101	Offices of lawyers (except legal aid societies)	7	5 307	987	227	33	36.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	c	D	D
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	5	9 990	4 041	1 101	189	–	1.7
54133	Engineering services	5	9 990	4 041	1 101	189	–	1.7
541330	Engineering services	5	9 990	4 041	1 101	189	–	1.7
5415	Computer systems design & related services	5	5 161	1 189	294	28	1.2	10.3
54151	Computer systems design & related services	5	5 161	1 189	294	28	1.2	10.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GROTON TOWN BALANCE, CT *							
54	**Professional, scientific, & technical services**	**42**	**64 688**	**36 566**	**8 682**	**692**	**10.7**	**12.8**
541	Professional, scientific, & technical services	42	64 688	36 566	8 682	692	10.7	12.8
5411	Legal services	9	6 813	3 497	676	83	18.5	58.3
54111	Offices of lawyers	9	6 813	3 497	676	83	18.5	58.3
541110	Offices of lawyers	9	6 813	3 497	676	83	18.5	58.3
5411101	Offices of lawyers (except legal aid societies)	9	6 813	3 497	676	83	18.5	58.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 558	688	168	25	33.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 558	688	168	25	33.2	–
5413	Architectural, engineering, & related services	14	47 739	27 951	6 692	470	6.8	–
54133	Engineering services	11	D	D	D	e	D	D
541330	Engineering services	11	D	D	D	e	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	3 886	1 405	273	34	38.0	10.6
	GUILFORD TOWN, CT							
54	**Professional, scientific, & technical services**	**72**	**32 148**	**12 349**	**2 628**	**257**	**35.5**	**2.4**
541	Professional, scientific, & technical services	72	32 148	12 349	2 628	257	35.5	2.4
5411	Legal services	18	3 113	658	155	27	62.0	15.4
54111	Offices of lawyers	18	3 113	658	155	27	62.0	15.4
541110	Offices of lawyers	18	3 113	658	155	27	62.0	15.4
5411101	Offices of lawyers (except legal aid societies)	18	3 113	658	155	27	62.0	15.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
5413	Architectural, engineering, & related services	9	5 413	2 737	542	66	23.9	.9
5415	Computer systems design & related services	12	5 055	2 039	432	26	50.7	2.9
54151	Computer systems design & related services	12	5 055	2 039	432	26	50.7	2.9
5416	Management, scientific, & technical consulting services	16	10 117	4 311	814	73	32.6	–
54161	Management consulting services	15	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	HAMDEN TOWN, CT							
54	**Professional, scientific, & technical services**	**140**	**75 373**	**30 589**	**6 933**	**784**	**42.7**	**7.7**
541	Professional, scientific, & technical services	140	75 373	30 589	6 933	784	42.7	7.7
5411	Legal services	41	14 394	5 074	1 075	156	33.7	3.9
54111	Offices of lawyers	39	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	11 257	4 875	1 080	149	57.8	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	11 257	4 875	1 080	149	57.8	6.1
541211	Offices of certified public accountants	26	9 249	4 307	931	112	60.6	2.1
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	27 296	11 902	3 116	228	18.7	1.4
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	14	13 881	7 519	2 243	142	27.3	2.7
541330	Engineering services	14	13 881	7 519	2 243	142	27.3	2.7
5414	Specialized design services	3	D	D	D	c	D	D
54143	Graphic design services	3	D	D	D	c	D	D
541430	Graphic design services	3	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	c	D	D
5415	Computer systems design & related services	15	4 469	1 717	326	26	94.7	–
54151	Computer systems design & related services	15	4 469	1 717	326	26	94.7	–
5416	Management, scientific, & technical consulting services	15	8 821	3 624	625	88	74.3	2.1
54161	Management consulting services	12	D	D	D	b	D	D
541612	Human resources & executive search consulting services	4	5 822	2 771	488	71	100.0	–
5416122	Executive placement services	2	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HARTFORD, CT							
54	**Professional, scientific, & technical services**	**405**	**891 287**	**322 292**	**71 783**	**6 197**	**9.3**	**1.5**
541	Professional, scientific, & technical services	405	891 287	322 292	71 783	6 197	9.3	1.5
5411	Legal services	249	452 500	176 975	39 360	3 266	10.5	1.8
54111	Offices of lawyers	247	D	D	D	h	D	D
541110	Offices of lawyers	247	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	247	D	D	D	h	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	154 023	53 767	12 485	1 130	.8	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	154 023	53 767	12 485	1 130	.8	1.3
541211	Offices of certified public accountants	15	151 486	52 617	12 190	1 073	.5	–
5413	Architectural, engineering, & related services	35	40 252	16 339	3 606	310	26.9	.1
54131	Architectural services	20	29 672	11 553	2 530	195	15.9	.2
541310	Architectural services	20	29 672	11 553	2 530	195	15.9	.2
54133	Engineering services	14	D	D	D	c	D	D
541330	Engineering services	14	D	D	D	c	D	D
5414	Specialized design services	9	7 475	2 634	677	76	18.9	–
54143	Graphic design services	6	5 649	1 873	501	53	17.2	–
541430	Graphic design services	6	5 649	1 873	501	53	17.2	–
5414301	Graphic design services (except commercial art & medical artists)	6	5 649	1 873	501	53	17.2	–
5415	Computer systems design & related services	13	29 801	16 821	3 189	240	22.0	.6
54151	Computer systems design & related services	13	29 801	16 821	3 189	240	22.0	.6
541511	Custom computer programming services	10	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	31	76 038	27 692	6 448	526	6.5	3.4
54161	Management consulting services	25	74 246	27 088	6 288	510	6.2	2.0
541611	Administrative management & general management consulting service	13	D	D	D	e	D	D
541612	Human resources & executive search consulting services	7	7 474	3 879	719	68	22.4	–
5416122	Executive placement services	3	D	D	D	b	D	D
5417	Scientific research & development services	4	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	c	D	D
5417102	Research & development in the life sciences	3	D	D	D	c	D	D
5418	Advertising & related services	28	94 143	18 342	4 198	483	9.6	.3
54186	Direct mail advertising	4	D	D	D	c	D	D
541860	Direct mail advertising	4	D	D	D	c	D	D
54189	Other services related to advertising	6	D	D	D	c	D	D
541890	Other services related to advertising	6	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
	JEWETT CITY, CT							
54	**Professional, scientific, & technical services**	**6**	**2 103**	**894**	**196**	**31**	**50.4**	**–**
541	Professional, scientific, & technical services	6	2 103	894	196	31	50.4	–
	KILLINGLY TOWN BALANCE, CT *							
54	**Professional, scientific, & technical services**	**5**	**906**	**446**	**65**	**12**	**100.0**	**–**
541	Professional, scientific, & technical services	5	906	446	65	12	100.0	–
	LEDYARD TOWN, CT							
54	**Professional, scientific, & technical services**	**16**	**4 193**	**1 841**	**366**	**45**	**62.9**	**3.0**
541	Professional, scientific, & technical services	16	4 193	1 841	366	45	62.9	3.0
	MADISON TOWN, CT							
54	**Professional, scientific, & technical services**	**64**	**20 058**	**8 154**	**1 562**	**179**	**65.7**	**.6**
541	Professional, scientific, & technical services	64	20 058	8 154	1 562	179	65.7	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 172	1 244	207	36	39.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 172	1 244	207	36	39.1	–
5413	Architectural, engineering, & related services	10	3 265	1 025	212	33	60.0	–
5415	Computer systems design & related services	8	4 643	2 055	406	36	73.7	.7
54151	Computer systems design & related services	8	4 643	2 055	406	36	73.7	.7
5416	Management, scientific, & technical consulting services	15	5 779	2 377	496	38	67.1	.2
54161	Management consulting services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MANCHESTER TOWN, CT							
54	**Professional, scientific, & technical services**	**102**	**66 067**	**30 214**	**7 225**	**766**	**29.2**	**3.1**
541	Professional, scientific, & technical services	102	66 067	30 214	7 225	766	29.2	3.1
5411	Legal services	33	14 976	6 437	1 456	162	46.6	1.2
54111	Offices of lawyers	33	14 976	6 437	1 456	162	46.6	1.2
541110	Offices of lawyers	33	14 976	6 437	1 456	162	46.6	1.2
5411101	Offices of lawyers (except legal aid societies)	33	14 976	6 437	1 456	162	46.6	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 598	1 808	591	81	58.4	14.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 598	1 808	591	81	58.4	14.5
541211	Offices of certified public accountants	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	26 782	13 787	3 567	341	13.8	2.9
54133	Engineering services	10	20 339	11 601	2 857	233	8.6	3.4
541330	Engineering services	10	20 339	11 601	2 857	233	8.6	3.4
5415	Computer systems design & related services	10	9 251	4 807	785	52	47.9	–
54151	Computer systems design & related services	10	9 251	4 807	785	52	47.9	–
5418	Advertising & related services	6	8 470	2 676	666	80	16.2	–
	MANSFIELD TOWN, CT							
54	**Professional, scientific, & technical services**	**29**	**13 053**	**6 829**	**1 441**	**151**	**20.7**	**11.8**
541	Professional, scientific, & technical services	29	13 053	6 829	1 441	151	20.7	11.8
5413	Architectural, engineering, & related services	9	6 776	4 504	881	58	21.3	3.0
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
	MERIDEN, CT							
54	**Professional, scientific, & technical services**	**74**	**60 420**	**20 173**	**3 848**	**721**	**14.8**	**4.0**
541	Professional, scientific, & technical services	74	60 420	20 173	3 848	721	14.8	4.0
5411	Legal services	30	12 414	5 432	1 214	153	21.8	5.8
54111	Offices of lawyers	30	12 414	5 432	1 214	153	21.8	5.8
541110	Offices of lawyers	30	12 414	5 432	1 214	153	21.8	5.8
5411101	Offices of lawyers (except legal aid societies)	30	12 414	5 432	1 214	153	21.8	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	4 659	2 257	481	44	41.6	–
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	e	D	D
54186	Direct mail advertising	2	D	D	D	e	D	D
541860	Direct mail advertising	2	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	MIDDLETOWN, CT							
54	**Professional, scientific, & technical services**	**88**	**76 410**	**32 502**	**7 342**	**686**	**19.1**	**3.9**
541	Professional, scientific, & technical services	88	76 410	32 502	7 342	686	19.1	3.9
5411	Legal services	30	10 635	4 327	1 005	118	36.6	5.8
54111	Offices of lawyers	30	10 635	4 327	1 005	118	36.6	5.8
541110	Offices of lawyers	30	10 635	4 327	1 005	118	36.6	5.8
5411101	Offices of lawyers (except legal aid societies)	30	10 635	4 327	1 005	118	36.6	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 476	1 175	296	45	52.6	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 476	1 175	296	45	52.6	11.5
5413	Architectural, engineering, & related services	12	12 161	5 629	1 231	100	16.3	14.4
54133	Engineering services	7	9 220	4 341	983	77	11.3	19.0
541330	Engineering services	7	9 220	4 341	983	77	11.3	19.0
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	16	34 359	15 555	3 688	316	13.5	.3
54151	Computer systems design & related services	16	34 359	15 555	3 688	316	13.5	.3
541511	Custom computer programming services	9	D	D	D	b	D	D
541512	Computer systems design services	7	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	6	4 691	1 172	204	34	26.3	.5
54161	Management consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	8	8 985	3 733	726	56	.6	1.0
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MILFORD, CT (CC) *							
54	**Professional, scientific, & technical services**	**158**	**126 047**	**49 297**	**10 938**	**1 081**	**23.6**	**4.9**
541	Professional, scientific, & technical services	158	126 047	49 297	10 938	1 081	23.6	4.9
5411	Legal services	41	20 340	8 398	1 756	206	48.8	4.6
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	e	D	D
541214	Payroll services	2	D	D	D	e	D	D
5413	Architectural, engineering, & related services	22	11 805	5 031	1 122	147	41.4	7.0
5414	Specialized design services	6	3 950	1 225	251	25	13.8	–
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	b	D	D
5415	Computer systems design & related services	23	23 539	9 599	2 061	122	19.2	.4
54151	Computer systems design & related services	23	23 539	9 599	2 061	122	19.2	.4
541512	Computer systems design services	8	11 976	3 891	887	60	12.8	.4
541519	Other computer related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	22	8 832	3 727	780	84	51.2	–
54161	Management consulting services	21	D	D	D	b	D	D
5418	Advertising & related services	10	7 141	2 064	401	63	13.9	45.9
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	MILFORD CITY, CT *							
54	**Professional, scientific, & technical services**	**158**	**126 047**	**49 297**	**10 938**	**1 081**	**23.6**	**4.9**
541	Professional, scientific, & technical services	158	126 047	49 297	10 938	1 081	23.6	4.9
5411	Legal services	41	20 340	8 398	1 756	206	48.8	4.6
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	e	D	D
541214	Payroll services	2	D	D	D	e	D	D
5413	Architectural, engineering, & related services	22	11 805	5 031	1 122	147	41.4	7.0
5414	Specialized design services	6	3 950	1 225	251	25	13.8	–
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	b	D	D
5415	Computer systems design & related services	23	23 539	9 599	2 061	122	19.2	.4
54151	Computer systems design & related services	23	23 539	9 599	2 061	122	19.2	.4
541512	Computer systems design services	8	11 976	3 891	887	60	12.8	.4
541519	Other computer related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	22	8 832	3 727	780	84	51.2	–
54161	Management consulting services	21	D	D	D	b	D	D
5418	Advertising & related services	10	7 141	2 064	401	63	13.9	45.9
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	MONROE TOWN, CT							
54	**Professional, scientific, & technical services**	**57**	**48 211**	**17 290**	**3 587**	**475**	**44.3**	**8.3**
541	Professional, scientific, & technical services	57	48 211	17 290	3 587	475	44.3	8.3
5411	Legal services	7	5 482	1 132	252	34	56.1	3.0
54111	Offices of lawyers	7	5 482	1 132	252	34	56.1	3.0
541110	Offices of lawyers	7	5 482	1 132	252	34	56.1	3.0
5411101	Offices of lawyers (except legal aid societies)	7	5 482	1 132	252	34	56.1	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	978	336	60	9	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	978	336	60	9	100.0	–
5413	Architectural, engineering, & related services	12	10 747	5 819	1 275	152	42.1	–
5414	Specialized design services	6	2 957	354	94	15	77.6	–
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	15	7 907	2 543	441	34	63.3	4.3
54151	Computer systems design & related services	15	7 907	2 543	441	34	63.3	4.3
541512	Computer systems design services	8	6 119	2 087	368	25	64.7	–
5416	Management, scientific, & technical consulting services	7	15 435	6 302	1 294	201	9.9	22.6
54161	Management consulting services	6	D	D	D	c	D	D
541611	Administrative management & general management consulting service	2	D	D	D	c	D	D
5418	Advertising & related services	4	4 705	804	171	30	84.5	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONTVILLE TOWN, CT							
54	**Professional, scientific, & technical services**	**10**	**2 373**	**671**	**125**	**21**	**69.5**	**–**
541	Professional, scientific, & technical services	10	2 373	671	125	21	69.5	–
	NAUGATUCK, CT							
54	**Professional, scientific, & technical services**	**32**	**8 490**	**2 577**	**550**	**83**	**66.4**	**5.7**
541	Professional, scientific, & technical services	32	8 490	2 577	550	83	66.4	5.7
5411	Legal services	15	3 978	1 283	306	46	65.4	3.0
54111	Offices of lawyers	15	3 978	1 283	306	46	65.4	3.0
541110	Offices of lawyers	15	3 978	1 283	306	46	65.4	3.0
5411101	Offices of lawyers (except legal aid societies)	15	3 978	1 283	306	46	65.4	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	952	403	103	13	38.3	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	952	403	103	13	38.3	5.3
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	NEW BRITAIN, CT							
54	**Professional, scientific, & technical services**	**71**	**39 385**	**14 980**	**3 266**	**376**	**29.8**	**21.5**
541	Professional, scientific, & technical services	71	39 385	14 980	3 266	376	29.8	21.5
5411	Legal services	42	15 209	4 665	1 027	162	48.7	1.5
54111	Offices of lawyers	42	15 209	4 665	1 027	162	48.7	1.5
541110	Offices of lawyers	42	15 209	4 665	1 027	162	48.7	1.5
5411101	Offices of lawyers (except legal aid societies)	42	15 209	4 665	1 027	162	48.7	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 245	789	201	34	52.0	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 245	789	201	34	52.0	1.4
5413	Architectural, engineering, & related services	4	14 752	6 076	1 450	125	–	53.4
54131	Architectural services	1	D	D	D	b	D	D
541310	Architectural services	1	D	D	D	b	D	D
54133	Engineering services	3	D	D	D	b	D	D
541330	Engineering services	3	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	NEW CANAAN TOWN, CT							
54	**Professional, scientific, & technical services**	**121**	**60 277**	**21 641**	**4 044**	**320**	**63.7**	**5.5**
541	Professional, scientific, & technical services	121	60 277	21 641	4 044	320	63.7	5.5
5411	Legal services	23	10 958	2 445	521	67	63.1	.6
54111	Offices of lawyers	23	10 958	2 445	521	67	63.1	.6
541110	Offices of lawyers	23	10 958	2 445	521	67	63.1	.6
5411101	Offices of lawyers (except legal aid societies)	23	10 958	2 445	521	67	63.1	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
5413	Architectural, engineering, & related services	21	8 958	3 504	663	76	73.4	.6
54131	Architectural services	16	7 174	2 625	494	58	72.1	.2
541310	Architectural services	16	7 174	2 625	494	58	72.1	.2
5414	Specialized design services	10	5 814	2 480	818	33	13.0	17.0
54143	Graphic design services	4	3 610	2 066	727	22	10.7	–
541430	Graphic design services	4	3 610	2 066	727	22	10.7	–
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	b	D	D
5415	Computer systems design & related services	12	D	D	D	a	D	D
54151	Computer systems design & related services	12	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	37	22 975	7 718	1 385	87	64.9	7.5
54161	Management consulting services	34	22 742	7 630	1 371	85	65.0	7.4
541611	Administrative management & general management consulting service	17	15 790	4 980	1 007	65	56.6	4.2
541613	Marketing consulting services	14	5 776	2 317	325	17	80.7	17.6
5418	Advertising & related services	10	5 420	2 685	373	34	66.0	–
	NEW FAIRFIELD TOWN, CT							
54	**Professional, scientific, & technical services**	**23**	**3 573**	**1 440**	**235**	**43**	**73.7**	**10.9**
541	Professional, scientific, & technical services	23	3 573	1 440	235	43	73.7	10.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW HAVEN, CT							
54	**Professional, scientific, & technical services**	**418**	**339 943**	**137 114**	**27 978**	**2 855**	**22.4**	**5.1**
541	Professional, scientific, & technical services	418	339 943	137 114	27 978	2 855	22.4	5.1
5411	Legal services	257	201 611	82 544	16 473	1 655	18.0	3.3
54111	Offices of lawyers	257	201 611	82 544	16 473	1 655	18.0	3.3
541110	Offices of lawyers	257	201 611	82 544	16 473	1 655	18.0	3.3
5411101	Offices of lawyers (except legal aid societies)	257	201 611	82 544	16 473	1 655	18.0	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	17 296	6 302	1 363	212	44.4	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	17 296	6 302	1 363	212	44.4	1.3
541211	Offices of certified public accountants	13	15 668	5 537	1 135	174	45.2	1.2
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	54	60 511	25 045	5 084	502	26.3	8.2
54131	Architectural services	30	35 450	13 253	2 349	233	27.8	4.2
541310	Architectural services	30	35 450	13 253	2 349	233	27.8	4.2
54133	Engineering services	18	23 469	10 988	2 579	243	21.4	14.8
541330	Engineering services	18	23 469	10 988	2 579	243	21.4	14.8
5414	Specialized design services	12	4 904	1 318	287	41	10.6	–
54143	Graphic design services	7	3 677	921	204	27	9.6	–
541430	Graphic design services	7	3 677	921	204	27	9.6	–
5414301	Graphic design services (except commercial art & medical artists)	7	3 677	921	204	27	9.6	–
5415	Computer systems design & related services	14	6 870	2 700	537	47	44.8	7.7
54151	Computer systems design & related services	14	6 870	2 700	537	47	44.8	7.7
541512	Computer systems design services	8	4 850	1 999	422	37	42.7	1.6
5416	Management, scientific, & technical consulting services	36	19 598	5 825	1 284	182	34.0	7.8
54161	Management consulting services	27	14 732	4 105	910	146	32.8	10.2
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	b	D	D
54169	Other scientific & technical consulting services	5	2 922	776	224	20	6.6	1.0
541690	Other scientific & technical consulting services	5	2 922	776	224	20	6.6	1.0
5417	Scientific research & development services	9	12 669	8 999	1 918	120	14.8	1.4
5418	Advertising & related services	10	14 262	3 590	853	73	16.0	23.3
5419	Other professional, scientific, & technical services	6	2 222	791	179	23	83.9	–
	NEWINGTON TOWN, CT							
54	**Professional, scientific, & technical services**	**55**	**57 033**	**22 611**	**5 055**	**661**	**24.3**	**2.3**
541	Professional, scientific, & technical services	55	57 033	22 611	5 055	661	24.3	2.3
5411	Legal services	10	2 945	1 177	260	46	72.0	12.3
54111	Offices of lawyers	10	2 945	1 177	260	46	72.0	12.3
541110	Offices of lawyers	10	2 945	1 177	260	46	72.0	12.3
5411101	Offices of lawyers (except legal aid societies)	10	2 945	1 177	260	46	72.0	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	6 566	2 779	642	84	54.7	.3
5415	Computer systems design & related services	11	8 119	2 306	405	60	45.9	11.3
54151	Computer systems design & related services	11	8 119	2 306	405	60	45.9	11.3
541512	Computer systems design services	7	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	6	5 134	972	184	21	70.1	–
5418	Advertising & related services	6	D	D	D	e	D	D
54186	Direct mail advertising	3	D	D	D	e	D	D
541860	Direct mail advertising	3	D	D	D	e	D	D
	NEW LONDON, CT							
54	**Professional, scientific, & technical services**	**100**	**72 427**	**34 067**	**8 102**	**886**	**22.3**	**10.9**
541	Professional, scientific, & technical services	100	72 427	34 067	8 102	886	22.3	10.9
5411	Legal services	56	31 164	14 942	3 368	401	26.3	1.4
54111	Offices of lawyers	56	31 164	14 942	3 368	401	26.3	1.4
541110	Offices of lawyers	56	31 164	14 942	3 368	401	26.3	1.4
5411101	Offices of lawyers (except legal aid societies)	56	31 164	14 942	3 368	401	26.3	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	5 934	2 906	560	78	9.2	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	5 934	2 906	560	78	9.2	6.1
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	23 093	10 773	2 749	259	13.6	26.0
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW MILFORD TOWN, CT							
54	**Professional, scientific, & technical services**	**61**	**19 373**	**7 551**	**1 901**	**216**	**27.8**	**2.9**
541	Professional, scientific, & technical services	61	19 373	7 551	1 901	216	27.8	2.9
5411	Legal services	16	9 690	3 500	820	83	12.5	2.4
54111	Offices of lawyers	16	9 690	3 500	820	83	12.5	2.4
541110	Offices of lawyers	16	9 690	3 500	820	83	12.5	2.4
5411101	Offices of lawyers (except legal aid societies)	16	9 690	3 500	820	83	12.5	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 395	1 156	273	56	53.4	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 395	1 156	273	56	53.4	.6
5413	Architectural, engineering, & related services	11	1 662	839	169	24	52.0	11.9
5418	Advertising & related services	4	1 518	399	55	6	42.6	–
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	NEWTOWN TOWN, CT							
54	**Professional, scientific, & technical services**	**72**	**39 813**	**14 224**	**2 665**	**307**	**35.6**	**2.4**
541	Professional, scientific, & technical services	72	39 813	14 224	2 665	307	35.6	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	8 657	3 297	729	87	18.9	–
5416	Management, scientific, & technical consulting services	20	20 385	7 551	1 203	113	27.7	–
54161	Management consulting services	18	D	D	D	c	D	D
541611	Administrative management & general management consulting service	6	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	NORTH BRANFORD TOWN, CT							
54	**Professional, scientific, & technical services**	**16**	**4 729**	**2 178**	**489**	**49**	**90.0**	**–**
541	Professional, scientific, & technical services	16	4 729	2 178	489	49	90.0	–
5413	Architectural, engineering, & related services	5	2 356	1 389	245	27	100.0	–
	NORTH HAVEN TOWN, CT							
54	**Professional, scientific, & technical services**	**87**	**71 927**	**30 182**	**5 781**	**576**	**72.5**	**12.0**
541	Professional, scientific, & technical services	87	71 927	30 182	5 781	576	72.5	12.0
5411	Legal services	19	6 612	2 693	495	51	92.9	6.7
54111	Offices of lawyers	19	6 612	2 693	495	51	92.9	6.7
541110	Offices of lawyers	19	6 612	2 693	495	51	92.9	6.7
5411101	Offices of lawyers (except legal aid societies)	19	6 612	2 693	495	51	92.9	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	11 221	4 467	943	126	34.7	24.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	11 221	4 467	943	126	34.7	24.8
541211	Offices of certified public accountants	14	9 714	3 929	838	105	24.6	28.6
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	25 351	10 875	2 164	231	92.4	–
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	9	17 987	7 297	1 581	172	91.9	–
541330	Engineering services	9	17 987	7 297	1 581	172	91.9	–
5415	Computer systems design & related services	10	19 939	9 377	1 734	105	71.8	17.8
54151	Computer systems design & related services	10	19 939	9 377	1 734	105	71.8	17.8
541511	Custom computer programming services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	3 453	1 503	172	18	8.1	54.0
54161	Management consulting services	6	D	D	D	a	D	D
5418	Advertising & related services	5	2 991	780	176	25	94.6	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORWALK, CT							
54	**Professional, scientific, & technical services**	**378**	**420 656**	**174 167**	**40 310**	**3 173**	**19.4**	**4.1**
541	Professional, scientific, & technical services	378	420 656	174 167	40 310	3 173	19.4	4.1
5411	Legal services	54	23 226	7 062	1 668	254	40.2	6.2
54111	Offices of lawyers	52	D	D	D	c	D	D
541110	Offices of lawyers	52	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	52	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	10 942	3 451	728	103	52.3	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	10 942	3 451	728	103	52.3	8.6
541211	Offices of certified public accountants	25	8 197	2 100	446	67	53.6	10.5
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	45	33 122	13 156	2 905	248	49.3	5.5
54131	Architectural services	16	4 934	1 982	408	33	42.8	15.2
541310	Architectural services	16	4 934	1 982	408	33	42.8	15.2
54133	Engineering services	24	26 853	10 731	2 408	203	49.3	3.9
541330	Engineering services	24	26 853	10 731	2 408	203	49.3	3.9
5414	Specialized design services	37	25 490	11 065	2 268	159	23.4	1.2
54141	Interior design services	5	D	D	D	b	D	D
541410	Interior design services	5	D	D	D	b	D	D
54143	Graphic design services	29	19 059	7 685	1 597	112	27.9	1.6
541430	Graphic design services	29	19 059	7 685	1 597	112	27.9	1.6
5414301	Graphic design services (except commercial art & medical artists)	28	D	D	D	c	D	D
5415	Computer systems design & related services	67	80 158	26 417	5 538	412	18.1	1.9
54151	Computer systems design & related services	67	80 158	26 417	5 538	412	18.1	1.9
541511	Custom computer programming services	24	28 332	15 660	3 225	254	10.4	3.5
541512	Computer systems design services	31	48 016	9 244	1 960	128	19.7	.9
5415121	Computer systems integrators	11	39 116	5 066	1 220	77	16.5	1.2
5415122	Computer systems consultants (except systems integrators)	20	8 900	4 178	740	51	34.0	–
5416	Management, scientific, & technical consulting services	64	140 882	64 511	15 132	1 181	7.8	5.0
54161	Management consulting services	60	139 851	64 353	15 092	1 174	7.1	5.1
541611	Administrative management & general management consulting service	20	D	D	D	e	D	D
541612	Human resources & executive search consulting services	18	38 425	29 728	7 578	606	10.8	.5
5416122	Executive placement services	12	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	5	20 688	17 287	4 425	462	6.0	1.0
541613	Marketing consulting services	19	19 977	11 442	2 383	95	19.2	1.0
5418	Advertising & related services	42	58 745	31 399	7 464	558	17.9	6.3
54181	Advertising agencies	21	28 762	14 435	2 898	189	7.8	5.0
541810	Advertising agencies	21	28 762	14 435	2 898	189	7.8	5.0
54185	Display advertising	2	D	D	D	c	D	D
541850	Display advertising	2	D	D	D	c	D	D
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	27	D	D	D	c	D	D
54191	Marketing research & public opinion polling	14	D	D	D	c	D	D
541910	Marketing research & public opinion polling	14	D	D	D	c	D	D
54192	Photographic services	11	D	D	D	a	D	D
541921	Photographic studios, portrait	4	D	D	D	a	D	D
	NORWICH, CT							
54	**Professional, scientific, & technical services**	**75**	**34 113**	**16 763**	**3 332**	**407**	**33.3**	**6.8**
541	Professional, scientific, & technical services	75	34 113	16 763	3 332	407	33.3	6.8
5411	Legal services	36	19 600	11 176	2 231	230	23.3	4.3
54111	Offices of lawyers	36	19 600	11 176	2 231	230	23.3	4.3
541110	Offices of lawyers	36	19 600	11 176	2 231	230	23.3	4.3
5411101	Offices of lawyers (except legal aid societies)	36	19 600	11 176	2 231	230	23.3	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	4 584	1 476	406	57	42.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	4 584	1 476	406	57	42.4	–
541211	Offices of certified public accountants	9	4 257	1 443	395	55	38.0	–
5413	Architectural, engineering, & related services	8	2 931	1 436	295	38	75.5	4.6
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	ORANGE TOWN, CT							
54	**Professional, scientific, & technical services**	**38**	**14 786**	**6 220**	**1 385**	**138**	**48.0**	**2.5**
541	Professional, scientific, & technical services	38	14 786	6 220	1 385	138	48.0	2.5
5411	Legal services	8	3 749	2 118	426	41	16.6	6.3
54111	Offices of lawyers	8	3 749	2 118	426	41	16.6	6.3
541110	Offices of lawyers	8	3 749	2 118	426	41	16.6	6.3
5411101	Offices of lawyers (except legal aid societies)	8	3 749	2 118	426	41	16.6	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
5418	Advertising & related services	3	3 557	744	166	27	D	–
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PLAINFIELD TOWN, CT							
54	**Professional, scientific, & technical services**	**9**	**2 070**	**540**	**125**	**25**	**44.5**	**11.1**
541	Professional, scientific, & technical services	9	2 070	540	125	25	44.5	11.1
	PLAINVILLE TOWN, CT							
54	**Professional, scientific, & technical services**	**28**	**27 263**	**11 722**	**2 852**	**255**	**13.0**	**2.9**
541	Professional, scientific, & technical services	28	27 263	11 722	2 852	255	13.0	2.9
5411	Legal services	10	2 812	789	189	28	73.0	8.6
54111	Offices of lawyers	10	2 812	789	189	28	73.0	8.6
541110	Offices of lawyers	10	2 812	789	189	28	73.0	8.6
5411101	Offices of lawyers (except legal aid societies)	10	2 812	789	189	28	73.0	8.6
5413	Architectural, engineering, & related services	8	19 206	8 763	2 217	175	3.1	–
54133	Engineering services	5	D	D	D	c	D	D
541330	Engineering services	5	D	D	D	c	D	D
5414	Specialized design services	2	D	D	D	b	D	D
	PLYMOUTH TOWN, CT							
54	**Professional, scientific, & technical services**	**7**	**1 374**	**498**	**126**	**18**	**49.9**	**25.4**
541	Professional, scientific, & technical services	7	1 374	498	126	18	49.9	25.4
	RIDGEFIELD TOWN, CT							
54	**Professional, scientific, & technical services**	**143**	**86 430**	**31 834**	**6 177**	**548**	**31.1**	**31.3**
541	Professional, scientific, & technical services	143	86 430	31 834	6 177	548	31.1	31.3
5411	Legal services	18	7 795	3 163	694	68	38.3	15.7
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	6 561	2 754	510	43	55.3	33.8
5414	Specialized design services	10	6 797	1 685	366	35	12.5	7.2
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	b	D	D
5415	Computer systems design & related services	29	19 678	9 140	1 557	130	50.8	41.0
54151	Computer systems design & related services	29	19 678	9 140	1 557	130	50.8	41.0
541511	Custom computer programming services	16	14 405	7 157	1 248	98	60.0	39.1
5416	Management, scientific, & technical consulting services	47	21 515	9 748	2 034	155	27.0	10.3
54161	Management consulting services	43	20 420	9 060	1 859	143	27.2	10.9
541611	Administrative management & general management consulting service	17	6 985	3 481	849	37	44.1	14.7
541612	Human resources & executive search consulting services	10	8 115	3 874	605	83	10.8	6.5
5416122	Executive placement services	5	D	D	D	b	D	D
541613	Marketing consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	10	15 536	2 627	532	59	5.1	81.6
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	ROCKY HILL TOWN, CT							
54	**Professional, scientific, & technical services**	**77**	**59 804**	**25 114**	**5 161**	**567**	**22.5**	**4.5**
541	Professional, scientific, & technical services	77	59 804	25 114	5 161	567	22.5	4.5
5411	Legal services	20	6 816	2 641	604	70	23.9	5.0
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	10 897	3 652	827	118	11.0	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	10 897	3 652	827	118	11.0	7.2
541211	Offices of certified public accountants	11	D	D	D	b	D	D
541219	Other accounting services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	27 294	11 936	2 956	279	7.9	–
54133	Engineering services	15	D	D	D	e	D	D
541330	Engineering services	15	D	D	D	e	D	D
5415	Computer systems design & related services	14	9 122	4 785	555	58	74.8	.6
54151	Computer systems design & related services	14	9 122	4 785	555	58	74.8	.6
541512	Computer systems design services	8	7 735	3 956	347	32	80.6	–
5418	Advertising & related services	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
	SEYMOUR TOWN, CT							
54	**Professional, scientific, & technical services**	**21**	**6 654**	**2 477**	**397**	**58**	**82.0**	**5.6**
541	Professional, scientific, & technical services	21	6 654	2 477	397	58	82.0	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHELTON, CT							
54	**Professional, scientific, & technical services**	**108**	**103 579**	**42 665**	**8 897**	**934**	**21.2**	**9.4**
541	Professional, scientific, & technical services	108	103 579	42 665	8 897	934	21.2	9.4
5411	Legal services	20	6 955	1 642	345	78	80.4	5.6
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	4 330	3 006	503	64	63.9	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	4 330	3 006	503	64	63.9	7.2
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	15 875	7 861	1 691	184	37.1	3.0
54133	Engineering services	10	13 322	6 436	1 545	146	41.7	1.2
541330	Engineering services	10	13 322	6 436	1 545	146	41.7	1.2
5415	Computer systems design & related services	30	41 878	18 479	3 654	297	10.3	5.0
54151	Computer systems design & related services	30	41 878	18 479	3 654	297	10.3	5.0
541511	Custom computer programming services	11	13 259	4 299	1 071	121	14.5	11.8
541512	Computer systems design services	16	27 431	13 394	2 413	169	8.1	1.8
5415121	Computer systems integrators	6	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	12 775	5 233	1 151	88	18.5	43.8
54161	Management consulting services	14	D	D	D	b	D	D
541611	Administrative management & general management consulting service	6	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
54191	Marketing research & public opinion polling	3	D	D	D	c	D	D
541910	Marketing research & public opinion polling	3	D	D	D	c	D	D
	SIMSBURY TOWN, CT							
54	**Professional, scientific, & technical services**	**73**	**56 947**	**31 688**	**9 220**	**344**	**21.1**	**1.5**
541	Professional, scientific, & technical services	73	56 947	31 688	9 220	344	21.1	1.5
5411	Legal services	17	5 853	1 807	386	49	28.9	8.6
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	14	9 889	4 050	881	77	43.5	–
5414	Specialized design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	10	6 196	3 292	600	51	21.4	–
54151	Computer systems design & related services	10	6 196	3 292	600	51	21.4	–
5416	Management, scientific, & technical consulting services	16	26 833	20 075	6 871	106	10.2	–
54161	Management consulting services	14	D	D	D	b	D	D
541611	Administrative management & general management consulting service	6	D	D	D	b	D	D
5418	Advertising & related services	7	4 412	1 014	227	27	17.7	8.1
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	SOUTHBURY TOWN, CT							
54	**Professional, scientific, & technical services**	**45**	**15 192**	**7 491**	**1 571**	**191**	**64.7**	**7.8**
541	Professional, scientific, & technical services	45	15 192	7 491	1 571	191	64.7	7.8
5411	Legal services	11	2 910	1 158	285	35	27.3	–
54111	Offices of lawyers	11	2 910	1 158	285	35	27.3	–
541110	Offices of lawyers	11	2 910	1 158	285	35	27.3	–
5411101	Offices of lawyers (except legal aid societies)	11	2 910	1 158	285	35	27.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
5413	Architectural, engineering, & related services	7	3 051	1 125	183	31	100.0	–
5415	Computer systems design & related services	5	4 349	3 245	765	41	97.2	–
54151	Computer systems design & related services	5	4 349	3 245	765	41	97.2	–
541519	Other computer related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTHINGTON TOWN, CT							
54	**Professional, scientific, & technical services**	**74**	**32 923**	**13 940**	**3 234**	**613**	**46.3**	**3.3**
541	Professional, scientific, & technical services	74	32 923	13 940	3 234	613	46.3	3.3
5411	Legal services	16	3 526	1 139	271	40	48.0	1.8
54111	Offices of lawyers	16	3 526	1 139	271	40	48.0	1.8
541110	Offices of lawyers	16	3 526	1 139	271	40	48.0	1.8
5411101	Offices of lawyers (except legal aid societies)	16	3 526	1 139	271	40	48.0	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	5 748	2 547	782	352	36.8	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	5 748	2 547	782	352	36.8	.7
541213	Tax return preparation services	3	D	D	D	e	D	D
5413	Architectural, engineering, & related services	12	4 115	1 851	361	47	75.5	16.0
5415	Computer systems design & related services	16	14 855	6 330	1 382	113	36.3	1.6
54151	Computer systems design & related services	16	14 855	6 330	1 382	113	36.3	1.6
541512	Computer systems design services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	1 814	551	130	31	5.2	4.1
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	SOUTH WINDSOR TOWN, CT							
54	**Professional, scientific, & technical services**	**59**	**41 850**	**20 458**	**4 861**	**420**	**22.4**	**1.1**
541	Professional, scientific, & technical services	59	41 850	20 458	4 861	420	22.4	1.1
5411	Legal services	11	3 681	858	205	38	49.4	–
54111	Offices of lawyers	11	3 681	858	205	38	49.4	–
541110	Offices of lawyers	11	3 681	858	205	38	49.4	–
5411101	Offices of lawyers (except legal aid societies)	11	3 681	858	205	38	49.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 399	845	123	47	77.3	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 399	845	123	47	77.3	1.7
5413	Architectural, engineering, & related services	9	6 582	2 853	692	59	22.6	2.3
5415	Computer systems design & related services	11	24 996	14 241	3 420	235	5.9	–
54151	Computer systems design & related services	11	24 996	14 241	3 420	235	5.9	–
541511	Custom computer programming services	5	D	D	D	c	D	D
	STAFFORD TOWN, CT							
54	**Professional, scientific, & technical services**	**16**	**2 471**	**943**	**177**	**42**	**90.7**	**4.3**
541	Professional, scientific, & technical services	16	2 471	943	177	42	90.7	4.3
	STAMFORD, CT							
54	**Professional, scientific, & technical services**	**720**	**1 713 628**	**787 491**	**170 398**	**10 898**	**11.7**	**4.5**
541	Professional, scientific, & technical services	720	1 713 628	787 491	170 398	10 898	11.7	4.5
5411	Legal services	177	188 063	62 870	14 159	1 211	14.7	5.7
54111	Offices of lawyers	175	D	D	D	g	D	D
541110	Offices of lawyers	175	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	175	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	71	268 954	92 428	20 502	1 778	5.6	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	71	268 954	92 428	20 502	1 778	5.6	2.9
541211	Offices of certified public accountants	53	254 237	87 457	19 699	1 634	5.5	2.8
5413	Architectural, engineering, & related services	57	44 179	16 447	3 439	337	36.2	3.4
54131	Architectural services	14	13 021	4 846	959	93	35.3	–
541310	Architectural services	14	13 021	4 846	959	93	35.3	–
54133	Engineering services	34	17 173	7 489	1 567	155	52.0	8.8
541330	Engineering services	34	17 173	7 489	1 567	155	52.0	8.8
54138	Testing laboratories	6	D	D	D	b	D	D
541380	Testing laboratories	6	D	D	D	b	D	D
5414	Specialized design services	34	D	D	D	c	D	D
54143	Graphic design services	24	D	D	D	c	D	D
541430	Graphic design services	24	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	21	D	D	D	c	D	D
5415	Computer systems design & related services	99	164 244	74 893	26 257	946	17.9	9.8
54151	Computer systems design & related services	99	164 244	74 893	26 257	946	17.9	9.8
541511	Custom computer programming services	56	71 015	34 176	7 496	479	20.0	19.0
541512	Computer systems design services	34	87 211	38 018	18 513	414	14.9	3.1
5415122	Computer systems consultants (except systems integrators)	22	73 832	34 576	17 817	349	6.9	3.6
541519	Other computer related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	167	398 683	230 381	50 823	1 737	16.6	5.4
54161	Management consulting services	151	389 065	227 068	50 004	1 676	15.9	5.2
541611	Administrative management & general management consulting service	46	206 404	134 818	32 023	888	6.4	2.4
541612	Human resources & executive search consulting services	53	110 854	62 239	12 548	484	28.8	3.3
5416121	Actuarial consulting	1	D	D	D	b	D	D
5416122	Executive placement services	30	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	22	D	D	D	e	D	D
541613	Marketing consulting services	42	62 156	22 716	4 677	262	25.7	18.3
541614	Process, physical distribution, & logistics consulting services	6	8 122	6 674	651	35	8.5	3.0
54169	Other scientific & technical consulting services	13	8 293	2 779	721	52	52.6	3.1
541690	Other scientific & technical consulting services	13	8 293	2 779	721	52	52.6	3.1
5417	Scientific research & development services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	STAMFORD, CT—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	63	158 079	56 063	13 529	2 980	18.2	10.5
54181	Advertising agencies	24	47 195	18 803	5 268	352	22.8	2.2
541810	Advertising agencies	24	47 195	18 803	5 268	352	22.8	2.2
54182	Public relations agencies	11	D	D	D	b	D	D
541820	Public relations agencies	11	D	D	D	b	D	D
54184	Media representatives	4	21 330	7 947	2 012	187	–	56.5
541840	Media representatives	4	21 330	7 947	2 012	187	–	56.5
5418402	Publishers' advertising representatives	4	21 330	7 947	2 012	187	–	56.5
54185	Display advertising	3	D	D	D	g	D	D
541850	Display advertising	3	D	D	D	g	D	D
5418501	Display advertising (except outdoor)	3	D	D	D	g	D	D
54186	Direct mail advertising	10	31 451	4 658	1 140	128	49.7	1.2
541860	Direct mail advertising	10	31 451	4 658	1 140	128	49.7	1.2
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	46	D	D	D	g	D	D
54191	Marketing research & public opinion polling	28	D	D	D	g	D	D
541910	Marketing research & public opinion polling	28	D	D	D	g	D	D
54192	Photographic services	17	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	STONINGTON TOWN, CT							
54	**Professional, scientific, & technical services**	**51**	**17 791**	**5 835**	**1 274**	**188**	**79.7**	**5.2**
541	Professional, scientific, & technical services	51	17 791	5 835	1 274	188	79.7	5.2
5413	Architectural, engineering, & related services	16	7 504	2 819	684	84	82.0	9.1
5416	Management, scientific, & technical consulting services	6	3 260	570	105	15	97.0	3.0
54161	Management consulting services	4	D	D	D	a	D	D
	STRATFORD TOWN, CT							
54	**Professional, scientific, & technical services**	**118**	**61 776**	**23 091**	**5 081**	**726**	**36.9**	**14.1**
541	Professional, scientific, & technical services	118	61 776	23 091	5 081	726	36.9	14.1
5411	Legal services	33	9 733	3 684	758	88	34.2	5.6
54111	Offices of lawyers	33	9 733	3 684	758	88	34.2	5.6
541110	Offices of lawyers	33	9 733	3 684	758	88	34.2	5.6
5411101	Offices of lawyers (except legal aid societies)	33	9 733	3 684	758	88	34.2	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 163	1 636	559	274	29.4	14.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 163	1 636	559	274	29.4	14.1
541213	Tax return preparation services	3	D	D	D	e	D	D
5413	Architectural, engineering, & related services	24	17 974	7 251	1 397	149	46.1	.8
54133	Engineering services	16	12 096	4 694	1 047	103	61.6	1.2
541330	Engineering services	16	12 096	4 694	1 047	103	61.6	1.2
5414	Specialized design services	9	8 112	2 760	661	50	54.9	–
54141	Interior design services	3	D	D	D	b	D	D
541410	Interior design services	3	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5414302	Commercial art	3	D	D	D	a	D	D
5415	Computer systems design & related services	20	17 048	6 066	1 415	126	15.9	43.3
54151	Computer systems design & related services	20	17 048	6 066	1 415	126	15.9	43.3
541512	Computer systems design services	10	10 561	4 207	996	78	18.4	67.4
5415122	Computer systems consultants (except systems integrators)	6	9 108	3 914	944	72	16.9	78.1
5418	Advertising & related services	7	2 173	579	121	24	74.9	1.7
	SUFFIELD TOWN, CT							
54	**Professional, scientific, & technical services**	**22**	**6 199**	**1 976**	**435**	**67**	**45.1**	**13.6**
541	Professional, scientific, & technical services	22	6 199	1 976	435	67	45.1	13.6
	TOLLAND TOWN, CT							
54	**Professional, scientific, & technical services**	**27**	**8 394**	**3 690**	**646**	**87**	**36.1**	**1.9**
541	Professional, scientific, & technical services	27	8 394	3 690	646	87	36.1	1.9
5413	Architectural, engineering, & related services	6	2 072	672	117	17	38.1	4.6
5418	Advertising & related services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TORRINGTON, CT							
54	**Professional, scientific, & technical services**	**51**	**18 450**	**4 287**	**1 027**	**176**	**48.5**	**7.4**
541	Professional, scientific, & technical services	51	18 450	4 287	1 027	176	48.5	7.4
5411	Legal services	25	8 907	1 927	471	80	67.3	2.3
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 101	1 032	266	50	44.5	25.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 101	1 032	266	50	44.5	25.5
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
	TRUMBULL TOWN, CT							
54	**Professional, scientific, & technical services**	**114**	**85 350**	**40 096**	**10 591**	**1 048**	**27.8**	**3.5**
541	Professional, scientific, & technical services	114	85 350	40 096	10 591	1 048	27.8	3.5
5411	Legal services	28	8 703	3 161	708	114	50.6	5.1
54111	Offices of lawyers	27	D	D	D	c	D	D
541110	Offices of lawyers	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	3 901	1 141	257	50	86.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	3 901	1 141	257	50	86.6	–
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	15 335	7 355	2 776	149	39.6	–
54133	Engineering services	12	12 829	6 277	2 457	111	43.7	–
541330	Engineering services	12	12 829	6 277	2 457	111	43.7	–
5415	Computer systems design & related services	18	37 201	18 548	4 022	428	11.3	3.0
54151	Computer systems design & related services	18	37 201	18 548	4 022	428	11.3	3.0
541511	Custom computer programming services	10	D	D	D	e	D	D
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	13 899	7 569	2 220	168	36.7	–
54161	Management consulting services	13	D	D	D	b	D	D
541613	Marketing consulting services	5	D	D	D	b	D	D
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	3	3 178	1 028	315	49	–	40.4
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	VERNON TOWN, CT							
54	**Professional, scientific, & technical services**	**48**	**22 277**	**8 883**	**2 495**	**309**	**26.3**	**7.3**
541	Professional, scientific, & technical services	48	22 277	8 883	2 495	309	26.3	7.3
5411	Legal services	14	8 875	2 963	715	97	11.6	–
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	3 561	1 741	483	41	23.6	–
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	5	D	D	D	b	D	D
	WALLINGFORD TOWN, CT							
54	**Professional, scientific, & technical services**	**110**	**105 089**	**38 224**	**9 688**	**1 071**	**25.4**	**12.4**
541	Professional, scientific, & technical services	110	105 089	38 224	9 688	1 071	25.4	12.4
5411	Legal services	23	9 046	4 222	937	85	44.2	5.6
54111	Offices of lawyers	23	9 046	4 222	937	85	44.2	5.6
541110	Offices of lawyers	23	9 046	4 222	937	85	44.2	5.6
5411101	Offices of lawyers (except legal aid societies)	23	9 046	4 222	937	85	44.2	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	12 736	4 106	791	92	58.2	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	12 736	4 106	791	92	58.2	.8
541211	Offices of certified public accountants	10	D	D	D	b	D	D
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	21 913	7 742	1 770	182	27.9	–
54133	Engineering services	13	16 149	4 610	1 197	117	32.4	–
541330	Engineering services	13	16 149	4 610	1 197	117	32.4	–
5415	Computer systems design & related services	19	30 991	10 928	3 946	275	13.1	28.3
54151	Computer systems design & related services	19	30 991	10 928	3 946	275	13.1	28.3
541511	Custom computer programming services	9	D	D	D	c	D	D
541512	Computer systems design services	9	18 940	4 445	1 811	151	15.7	44.8
5415121	Computer systems integrators	5	18 403	4 299	1 777	145	13.2	46.1
5416	Management, scientific, & technical consulting services	14	10 924	5 441	1 240	115	12.1	30.2
54161	Management consulting services	13	D	D	D	c	D	D
541613	Marketing consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	9	16 784	4 560	721	293	10.6	.7
54186	Direct mail advertising	3	D	D	D	e	D	D
541860	Direct mail advertising	3	D	D	D	e	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WATERBURY, CT							
54	**Professional, scientific, & technical services**	**152**	**78 749**	**28 419**	**6 233**	**848**	**33.1**	**4.2**
541	Professional, scientific, & technical services	152	78 749	28 419	6 233	848	33.1	4.2
5411	Legal services	92	48 221	17 447	4 224	567	35.4	2.6
54111	Offices of lawyers	87	D	D	D	f	D	D
541110	Offices of lawyers	87	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	87	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	7 173	2 347	619	83	52.8	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	7 173	2 347	619	83	52.8	6.6
541211	Offices of certified public accountants	17	6 173	2 043	549	76	49.7	3.1
5413	Architectural, engineering, & related services	15	15 354	6 590	984	115	19.2	.7
54133	Engineering services	6	11 301	5 132	678	74	9.3	–
541330	Engineering services	6	11 301	5 132	678	74	9.3	–
5416	Management, scientific, & technical consulting services	5	3 738	558	123	15	31.0	–
54161	Management consulting services	4	D	D	D	a	D	D
5418	Advertising & related services	7	1 429	461	93	14	59.1	19.2
	WATERFORD TOWN, CT							
54	**Professional, scientific, & technical services**	**32**	**43 605**	**24 580**	**4 896**	**507**	**12.5**	**2.5**
541	Professional, scientific, & technical services	32	43 605	24 580	4 896	507	12.5	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 658	394	94	18	93.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 658	394	94	18	93.5	–
5413	Architectural, engineering, & related services	10	35 780	20 652	4 113	409	9.1	2.7
54133	Engineering services	6	D	D	D	e	D	D
541330	Engineering services	6	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	6	4 266	2 768	558	50	1.1	1.0
54161	Management consulting services	5	D	D	D	b	D	D
	WATERTOWN TOWN, CT							
54	**Professional, scientific, & technical services**	**43**	**13 482**	**4 363**	**959**	**146**	**47.1**	**5.2**
541	Professional, scientific, & technical services	43	13 482	4 363	959	146	47.1	5.2
5413	Architectural, engineering, & related services	10	5 259	2 362	508	72	37.7	1.4
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
	WEST HARTFORD TOWN, CT							
54	**Professional, scientific, & technical services**	**223**	**129 829**	**53 213**	**11 130**	**1 158**	**30.9**	**6.5**
541	Professional, scientific, & technical services	223	129 829	53 213	11 130	1 158	30.9	6.5
5411	Legal services	87	41 243	14 208	2 938	356	41.5	3.8
54111	Offices of lawyers	86	D	D	D	e	D	D
541110	Offices of lawyers	86	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	86	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	28 235	11 687	2 502	248	19.7	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	28 235	11 687	2 502	248	19.7	.3
541211	Offices of certified public accountants	26	26 988	11 060	2 401	227	18.7	.3
5413	Architectural, engineering, & related services	19	15 913	8 608	1 683	160	41.8	–
54133	Engineering services	10	13 066	7 592	1 483	144	38.5	–
541330	Engineering services	10	13 066	7 592	1 483	144	38.5	–
5414	Specialized design services	12	3 951	858	232	32	40.3	12.2
54143	Graphic design services	6	1 528	478	132	18	28.9	–
541430	Graphic design services	6	1 528	478	132	18	28.9	–
5415	Computer systems design & related services	26	20 041	8 811	2 140	114	15.7	21.7
54151	Computer systems design & related services	26	20 041	8 811	2 140	114	15.7	21.7
541511	Custom computer programming services	10	10 785	4 346	1 233	40	7.4	14.8
541512	Computer systems design services	13	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	11	5 112	2 953	596	40	37.4	2.1
5416	Management, scientific, & technical consulting services	18	9 560	5 192	965	101	18.7	11.6
54161	Management consulting services	15	9 103	4 996	965	101	16.9	12.2
541612	Human resources & executive search consulting services	6	6 839	3 946	759	90	7.5	16.2
5418	Advertising & related services	17	7 364	2 735	498	117	24.6	10.6
54189	Other services related to advertising	5	3 214	1 477	232	67	26.0	24.3
541890	Other services related to advertising	5	3 214	1 477	232	67	26.0	24.3
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST HAVEN, CT							
54	**Professional, scientific, & technical services**	**53**	**25 318**	**8 782**	**1 986**	**463**	**44.7**	**.7**
541	Professional, scientific, & technical services	53	25 318	8 782	1 986	463	44.7	.7
5411	Legal services	23	7 547	2 815	637	80	48.4	.6
54111	Offices of lawyers	23	7 547	2 815	637	80	48.4	.6
541110	Offices of lawyers	23	7 547	2 815	637	80	48.4	.6
5411101	Offices of lawyers (except legal aid societies)	23	7 547	2 815	637	80	48.4	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	6 590	2 545	701	292	11.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	6 590	2 545	701	292	11.2	–
541211	Offices of certified public accountants	8	D	D	D	b	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	2 807	1 065	226	24	75.5	1.6
5418	Advertising & related services	2	D	D	D	a	D	D
	WESTPORT TOWN, CT							
54	**Professional, scientific, & technical services**	**405**	**535 091**	**207 144**	**38 093**	**2 503**	**20.5**	**5.0**
541	Professional, scientific, & technical services	405	535 091	207 144	38 093	2 503	20.5	5.0
5411	Legal services	87	40 788	17 219	3 329	316	25.7	6.6
54111	Offices of lawyers	86	D	D	D	e	D	D
541110	Offices of lawyers	86	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	86	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	D	D	D	b	D	D
541211	Offices of certified public accountants	16	D	D	D	b	D	D
541213	Tax return preparation services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	25	8 342	3 182	556	57	78.8	4.0
54131	Architectural services	13	4 192	1 201	243	27	92.9	7.1
541310	Architectural services	13	4 192	1 201	243	27	92.9	7.1
5414	Specialized design services	32	15 852	3 245	722	69	69.4	2.7
54141	Interior design services	10	6 553	993	174	25	88.4	–
541410	Interior design services	10	6 553	993	174	25	88.4	–
54143	Graphic design services	22	9 299	2 252	548	44	56.0	4.6
541430	Graphic design services	22	9 299	2 252	548	44	56.0	4.6
5414301	Graphic design services (except commercial art & medical artists)	17	6 641	1 312	315	29	77.1	3.2
5414302	Commercial art	5	2 658	940	233	15	3.3	8.0
5415	Computer systems design & related services	35	69 872	21 159	3 950	378	11.0	1.6
54151	Computer systems design & related services	35	69 872	21 159	3 950	378	11.0	1.6
541511	Custom computer programming services	9	D	D	D	c	D	D
541512	Computer systems design services	19	33 751	6 402	1 275	115	9.0	3.4
5415121	Computer systems integrators	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	13	D	D	D	b	D	D
541519	Other computer related services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	131	244 437	106 385	18 880	945	19.7	1.2
54161	Management consulting services	122	242 089	104 931	18 207	933	19.3	1.2
541611	Administrative management & general management consulting service	41	41 261	17 337	2 382	81	49.8	5.1
541612	Human resources & executive search consulting services	31	D	D	D	c	D	D
5416122	Executive placement services	23	20 360	13 233	2 008	104	18.5	.1
541613	Marketing consulting services	47	169 727	67 962	12 987	665	8.7	.4
541618	Other management consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	45	75 437	25 696	4 575	331	28.4	3.8
54181	Advertising agencies	20	47 235	20 420	3 623	240	20.5	5.9
541810	Advertising agencies	20	47 235	20 420	3 623	240	20.5	5.9
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	8	D	D	D	b	D	D
5418909	All other advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	17	D	D	D	e	D	D
54191	Marketing research & public opinion polling	14	67 726	25 740	5 207	323	1.7	23.1
541910	Marketing research & public opinion polling	14	67 726	25 740	5 207	323	1.7	23.1
	WETHERSFIELD TOWN, CT							

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WETHERSFIELD TOWN, CT—Con.							
54	**Professional, scientific, & technical services**	**80**	**54 930**	**22 515**	**5 166**	**847**	**16.1**	**11.5**
541	Professional, scientific, & technical services	80	54 930	22 515	5 166	847	16.1	11.5
5411	Legal services	32	11 205	6 255	1 310	110	26.1	2.9
54111	Offices of lawyers	32	11 205	6 255	1 310	110	26.1	2.9
541110	Offices of lawyers	32	11 205	6 255	1 310	110	26.1	2.9
5411101	Offices of lawyers (except legal aid societies)	32	11 205	6 255	1 310	110	26.1	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	10 082	4 285	1 132	365	22.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	10 082	4 285	1 132	365	22.0	–
541211	Offices of certified public accountants	14	D	D	D	b	D	D
541213	Tax return preparation services	1	D	D	D	e	D	D
5413	Architectural, engineering, & related services	8	10 445	4 824	1 082	98	6.3	.7
5414	Specialized design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	7	10 248	3 519	745	41	5.2	46.6
54151	Computer systems design & related services	7	10 248	3 519	745	41	5.2	46.6
541512	Computer systems design services	4	9 890	3 355	743	40	1.8	48.3
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	a	D	D
5418	Advertising & related services	5	4 435	1 007	282	41	12.2	3.2
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
	WILTON TOWN, CT							
54	**Professional, scientific, & technical services**	**147**	**198 987**	**95 081**	**20 549**	**1 388**	**16.9**	**4.0**
541	Professional, scientific, & technical services	147	198 987	95 081	20 549	1 388	16.9	4.0
5411	Legal services	16	6 535	3 071	741	65	31.9	.9
54111	Offices of lawyers	16	6 535	3 071	741	65	31.9	.9
541110	Offices of lawyers	16	6 535	3 071	741	65	31.9	.9
5411101	Offices of lawyers (except legal aid societies)	16	6 535	3 071	741	65	31.9	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	17 549	12 470	2 796	191	7.8	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	17 549	12 470	2 796	191	7.8	.7
541211	Offices of certified public accountants	12	16 931	12 215	2 739	181	4.4	.7
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
5414	Specialized design services	13	D	D	D	b	D	D
54141	Interior design services	4	D	D	D	b	D	D
541410	Interior design services	4	D	D	D	b	D	D
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	7	D	D	D	b	D	D
5415	Computer systems design & related services	15	32 594	15 785	3 500	252	11.5	3.6
54151	Computer systems design & related services	15	32 594	15 785	3 500	252	11.5	3.6
541511	Custom computer programming services	9	D	D	D	c	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	43	52 216	24 884	4 932	274	21.6	1.2
54161	Management consulting services	37	48 895	23 582	4 668	253	22.1	1.2
541611	Administrative management & general management consulting service	9	16 336	6 844	1 469	87	12.2	2.0
541612	Human resources & executive search consulting services	13	D	D	D	b	D	D
5416122	Executive placement services	11	D	D	D	b	D	D
541613	Marketing consulting services	14	26 175	13 441	2 576	132	23.3	–
54169	Other scientific & technical consulting services	6	3 321	1 302	264	21	14.2	1.7
541690	Other scientific & technical consulting services	6	3 321	1 302	264	21	14.2	1.7
5418	Advertising & related services	17	61 931	27 675	6 130	407	7.6	–
54181	Advertising agencies	7	23 074	12 752	2 588	170	9.3	–
541810	Advertising agencies	7	23 074	12 752	2 588	170	9.3	–
54182	Public relations agencies	4	D	D	D	b	D	D
541820	Public relations agencies	4	D	D	D	b	D	D
54186	Direct mail advertising	3	D	D	D	c	D	D
541860	Direct mail advertising	3	D	D	D	c	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	WINCHESTER TOWN, CT							
54	**Professional, scientific, & technical services**	**19**	**4 828**	**1 622**	**378**	**60**	**32.5**	**13.3**
541	Professional, scientific, & technical services	19	4 828	1 622	378	60	32.5	13.3
5411	Legal services	10	3 234	855	171	29	20.3	15.9
54111	Offices of lawyers	10	3 234	855	171	29	20.3	15.9
541110	Offices of lawyers	10	3 234	855	171	29	20.3	15.9
5411101	Offices of lawyers (except legal aid societies)	10	3 234	855	171	29	20.3	15.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WINDHAM TOWN, CT							
54	**Professional, scientific, & technical services**	**33**	**14 200**	**4 222**	**849**	**128**	**54.6**	**8.8**
541	Professional, scientific, & technical services	33	14 200	4 222	849	128	54.6	8.8
5411	Legal services	19	7 574	2 476	395	56	71.1	–
54111	Offices of lawyers	19	7 574	2 476	395	56	71.1	–
541110	Offices of lawyers	19	7 574	2 476	395	56	71.1	–
5411101	Offices of lawyers (except legal aid societies)	19	7 574	2 476	395	56	71.1	–
	WINDSOR TOWN, CT							
54	**Professional, scientific, & technical services**	**79**	**182 148**	**56 610**	**15 090**	**1 141**	**8.1**	**11.9**
541	Professional, scientific, & technical services	79	182 148	56 610	15 090	1 141	8.1	11.9
5411	Legal services	13	7 583	1 745	427	41	34.9	6.8
54111	Offices of lawyers	13	7 583	1 745	427	41	34.9	6.8
541110	Offices of lawyers	13	7 583	1 745	427	41	34.9	6.8
5411101	Offices of lawyers (except legal aid societies)	13	7 583	1 745	427	41	34.9	6.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	40 960	15 661	3 929	320	2.6	15.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	40 960	15 661	3 929	320	2.6	15.5
541214	Payroll services	3	D	D	D	e	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	11 674	5 845	1 201	94	15.6	4.3
5415	Computer systems design & related services	19	82 903	16 126	5 636	319	5.8	.1
54151	Computer systems design & related services	19	82 903	16 126	5 636	319	5.8	.1
541511	Custom computer programming services	7	D	D	D	b	D	D
541512	Computer systems design services	8	D	D	D	b	D	D
541513	Computer facilities management services	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	10	28 344	11 922	2 732	216	10.6	50.4
54161	Management consulting services	7	12 058	5 748	1 348	84	24.8	–
541612	Human resources & executive search consulting services	1	D	D	D	b	D	D
54162	Environmental consulting services	3	16 286	6 174	1 384	132	–	87.8
541620	Environmental consulting services	3	16 286	6 174	1 384	132	–	87.8
5418	Advertising & related services	3	D	D	D	c	D	D
	WINDSOR LOCKS TOWN, CT							
54	**Professional, scientific, & technical services**	**19**	**5 154**	**1 767**	**333**	**59**	**40.2**	**2.4**
541	Professional, scientific, & technical services	19	5 154	1 767	333	59	40.2	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 911	716	183	31	42.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 911	716	183	31	42.4	–
	WOLCOTT TOWN, CT							
54	**Professional, scientific, & technical services**	**12**	**2 738**	**1 036**	**222**	**31**	**66.7**	**2.3**
541	Professional, scientific, & technical services	12	2 738	1 036	222	31	66.7	2.3
	BALANCE OF FAIRFIELD COUNTY, CT							
54	**Professional, scientific, & technical services**	**111**	**42 228**	**12 852**	**2 035**	**196**	**66.7**	**3.5**
541	Professional, scientific, & technical services	111	42 228	12 852	2 035	196	66.7	3.5
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5414	Specialized design services	16	D	D	D	a	D	D
54143	Graphic design services	14	D	D	D	a	D	D
541430	Graphic design services	14	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	12	5 073	853	152	15	32.7	1.6
5415	Computer systems design & related services	24	D	D	D	b	D	D
54151	Computer systems design & related services	24	D	D	D	b	D	D
541511	Custom computer programming services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	36	D	D	D	b	D	D
54161	Management consulting services	29	D	D	D	b	D	D
541613	Marketing consulting services	11	D	D	D	a	D	D
5418	Advertising & related services	10	D	D	D	a	D	D
54182	Public relations agencies	5	5 526	803	40	8	86.0	9.5
541820	Public relations agencies	5	5 526	803	40	8	86.0	9.5
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF HARTFORD COUNTY, CT							
54	**Professional, scientific, & technical services**	**82**	**32 671**	**12 058**	**2 941**	**302**	**28.8**	**40.1**
541	Professional, scientific, & technical services	82	32 671	12 058	2 941	302	28.8	40.1
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	a	D	D
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5414	Specialized design services	13	D	D	D	b	D	D
54143	Graphic design services	9	3 188	1 010	275	27	74.5	4.5
541430	Graphic design services	9	3 188	1 010	275	27	74.5	4.5
5414301	Graphic design services (except commercial art & medical artists)	9	3 188	1 010	275	27	74.5	4.5
5415	Computer systems design & related services	15	D	D	D	b	D	D
54151	Computer systems design & related services	15	D	D	D	b	D	D
541511	Custom computer programming services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
54161	Management consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
	BALANCE OF LITCHFIELD COUNTY, CT							
54	**Professional, scientific, & technical services**	**200**	**76 299**	**24 203**	**5 123**	**534**	**41.0**	**4.4**
541	Professional, scientific, & technical services	200	76 299	24 203	5 123	534	41.0	4.4
5411	Legal services	38	10 350	2 464	569	88	49.3	7.8
54111	Offices of lawyers	37	D	D	D	b	D	D
541110	Offices of lawyers	37	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	37	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	3 965	1 350	365	73	61.5	33.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	3 965	1 350	365	73	61.5	33.9
5413	Architectural, engineering, & related services	43	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	11	1 703	530	109	27	93.0	–
541370	Surveying & mapping (except geophysical) services	11	1 703	530	109	27	93.0	–
5414	Specialized design services	17	D	D	D	b	D	D
54143	Graphic design services	11	D	D	D	a	D	D
541430	Graphic design services	11	D	D	D	a	D	D
5415	Computer systems design & related services	19	D	D	D	b	D	D
54151	Computer systems design & related services	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	41	D	D	D	c	D	D
54161	Management consulting services	32	D	D	D	b	D	D
541611	Administrative management & general management consulting service	13	D	D	D	b	D	D
541613	Marketing consulting services	12	D	D	D	a	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
54183	Media buying services	2	D	D	D	a	D	D
541830	Media buying services	2	D	D	D	a	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	BALANCE OF MIDDLESEX COUNTY, CT							
54	**Professional, scientific, & technical services**	**196**	**119 432**	**38 127**	**8 184**	**906**	**28.2**	**13.8**
541	Professional, scientific, & technical services	196	119 432	38 127	8 184	906	28.2	13.8
5411	Legal services	33	9 378	3 459	823	104	39.2	3.1
54111	Offices of lawyers	33	9 378	3 459	823	104	39.2	3.1
541110	Offices of lawyers	33	9 378	3 459	823	104	39.2	3.1
5411101	Offices of lawyers (except legal aid societies)	33	9 378	3 459	823	104	39.2	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	5 551	1 793	452	92	30.6	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	5 551	1 793	452	92	30.6	8.8
541211	Offices of certified public accountants	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	48	D	D	D	e	D	D
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	22	D	D	D	c	D	D
541330	Engineering services	22	D	D	D	c	D	D
5414	Specialized design services	16	D	D	D	b	D	D
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	8	D	D	D	b	D	D
5415	Computer systems design & related services	28	D	D	D	b	D	D
54151	Computer systems design & related services	28	D	D	D	b	D	D
541512	Computer systems design services	15	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MIDDLESEX COUNTY, CT—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	30	D	D	D	c	D	D
54161	Management consulting services	21	D	D	D	b	D	D
541613	Marketing consulting services	5	D	D	D	b	D	D
54162	Environmental consulting services	8	D	D	D	b	D	D
541620	Environmental consulting services	8	D	D	D	b	D	D
54169	Other scientific & technical consulting services	1	D	D	D	b	D	D
541690	Other scientific & technical consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	BALANCE OF NEW HAVEN COUNTY, CT							
54	**Professional, scientific, & technical services**	**104**	**57 790**	**20 846**	**4 342**	**507**	**48.1**	**8.5**
541	Professional, scientific, & technical services	104	57 790	20 846	4 342	507	48.1	8.5
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	D	D	D	c	D	D
541211	Offices of certified public accountants	20	15 341	7 433	1 464	145	21.7	2.2
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	9 467	4 617	923	139	91.8	1.0
5414	Specialized design services	4	1 461	603	136	16	34.4	1.4
5415	Computer systems design & related services	9	D	D	D	a	D	D
54151	Computer systems design & related services	9	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
54161	Management consulting services	7	5 330	1 832	406	35	12.6	12.5
5418	Advertising & related services	9	11 885	2 521	424	54	66.7	–
54181	Advertising agencies	5	9 109	1 816	264	40	76.3	–
541810	Advertising agencies	5	9 109	1 816	264	40	76.3	–
54189	Other services related to advertising	4	2 776	705	160	14	35.2	–
541890	Other services related to advertising	4	2 776	705	160	14	35.2	–
	BALANCE OF NEW LONDON COUNTY, CT							
54	**Professional, scientific, & technical services**	**54**	**52 060**	**24 047**	**5 245**	**502**	**22.3**	**6.0**
541	Professional, scientific, & technical services	54	52 060	24 047	5 245	502	22.3	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	D	D	D	e	D	D
54133	Engineering services	11	D	D	D	e	D	D
541330	Engineering services	11	D	D	D	e	D	D
5415	Computer systems design & related services	9	D	D	D	b	D	D
54151	Computer systems design & related services	9	D	D	D	b	D	D
541512	Computer systems design services	6	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	BALANCE OF TOLLAND COUNTY, CT							
54	**Professional, scientific, & technical services**	**50**	**16 111**	**6 637**	**1 311**	**164**	**50.2**	**1.6**
541	Professional, scientific, & technical services	50	16 111	6 637	1 311	164	50.2	1.6
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
	BALANCE OF WINDHAM COUNTY, CT							
54	**Professional, scientific, & technical services**	**51**	**12 585**	**4 314**	**903**	**160**	**46.8**	**3.2**
541	Professional, scientific, & technical services	51	12 585	4 314	903	160	46.8	3.2
5411	Legal services	11	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 536	505	137	36	64.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 536	505	137	36	64.3	–
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

CONNECTICUT

Danielson. See "Killingly town balance."

Groton. See "Groton town balance."

Groton town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Groton town balance contains all of Groton town except the incorporated place of Groton.

Killingly town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Killingly town balance contains all of Killingly town except the incorporated place of Danielson.

Milford. See "Milford (consolidated city)."

Milford (consolidated city) is coextensive with Milford town. It includes Woodmont, which is not populous enough for separate tabulation. Therefore, "Milford" refers to the whole consolidated city.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

CONNECTICUT

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA

Boston, MA—NH PMSA

Bristol County, MA (Part)

Mansfield town, MA

Norton town, MA

Taunton city, MA

Essex County, MA (Part)

Amesbury town, MA

Beverly city, MA

Danvers town, MA

Gloucester city, MA

Ipswich town, MA

Lynn city, MA

Lynnfield town, MA

Marblehead town, MA

Newburyport city, MA

Peabody city, MA

Salem city, MA

Saugus town, MA

Swampscott town, MA

Middlesex County, MA (Part)

Acton town, MA

Arlington town, MA

Ashland town, MA

Bedford town, MA

Belmont town, MA

Burlington town, MA

Cambridge city, MA

Concord town, MA

Everett city, MA

Framingham town, MA

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Holliston town, MA

Hopkinton town, MA

Hudson town, MA

Lexington town, MA

Malden city, MA

Marlborough city, MA

Maynard town, MA

Medford city, MA

Melrose city, MA

Natick town, MA

Newton city, MA

North Reading town, MA

Reading town, MA

Somerville city, MA

Stoneham town, MA

Sudbury town, MA

Wakefield town, MA

Waltham city, MA

Watertown city, MA

Wayland town, MA

Weston town, MA

Wilmington town, MA

Winchester town, MA

Woburn city, MA

Norfolk County, MA (Part)

Bellingham town, MA

Braintree town, MA

Brookline town, MA

Canton town, MA

U.S. Census Bureau, 1997 Economic Census

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)—Con.

Dedham town, MA

Foxborough town, MA

Franklin city, MA

Holbrook town, MA

Medfield town, MA

Medway town, MA

Milton town, MA

Needham town, MA

Norfolk town, MA

Norwood town, MA

Quincy city, MA

Randolph town, MA

Sharon town, MA

Stoughton town, MA

Walpole town, MA

Wellesley town, MA

Westwood town, MA

Weymouth town, MA

Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA

Duxbury town, MA

Hanover town, MA

Hingham town, MA

Hull town, MA

Kingston town, MA

Marshfield town, MA

Pembroke town, MA

Plymouth town, MA

Rockland town, MA

Scituate town, MA

Wareham town, MA

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Boston, MA—NH PMSA—Con.

Suffolk County, MA

Boston city, MA

Chelsea city, MA

Revere city, MA

Winthrop town, MA

Worcester County, MA (Part)

Harvard town, MA

Milford town, MA

Rockingham County, NH (Part)

Brockton, MA PMSA

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)

Andover town, MA

Haverhill city, MA

Lawrence city, MA

Methuen city, MA

North Andover town, MA

U.S. Census Bureau, 1997 Economic Census

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Lawrence, MA—NH PMSA—Con.

Rockingham County, NH (Part)

Derry town, NH

Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)

Billerica town, MA

Chelmsford town, MA

Dracut town, MA

Lowell city, MA

Pepperell town, MA

Tewksbury town, MA

Westford town, MA

Hillsborough County, NH (Part)

Pelham town, NH

Manchester, NH PMSA

Hillsborough County, NH (Part)

Bedford town, NH

Goffstown town, NH

Manchester city, NH

Merrimack County, NH (Part)

Rockingham County, NH (Part)

Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH(Part)

Hudson town, NH

Merrimack town, NH

Milford town, NH

Nashua city, NH

New Bedford, MA PMSA

Bristol County, MA (Part)

Dartmouth town, MA

Fairhaven town, MA

New Bedford city, MA

Plymouth County, MA (Part)

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)

York town, ME

Rockingham County, NH (Part)

Exeter town, NH

Hampton town, NH

Portsmouth city, NH

Strafford County, NH (Part)

Dover city, NH

Durham town, NH

Rochester city, NH

Somersworth city, NH

Worcester, MA—CT PMSA

Windham County, CT (Part)

Hampden County, MA (Part)

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

Webster town, MA

Westborough town, MA

Worcester city, MA

U.S. Census Bureau, 1997 Economic Census

Bridgeport, CT PMSA

Fairfield County, CT (Part)

Bridgeport city, CT

Fairfield town, CT

Monroe town, CT

Shelton city, CT

Stratford town, CT

Trumbull town, CT

New Haven County, CT (Part)

Ansonia city, CT

Derby city, CT

Milford city, CT

Seymour town, CT

Danbury, CT PMSA

Fairfield County, CT (Part)

Bethel town, CT

Brookfield town, CT

Danbury city, CT

New Fairfield town, CT

Newtown town, CT

Ridgefield town, CT

Litchfield County, CT (Part)

New Milford town, CT

Hartford, CT MSA

Hartford County, CT (Part)

Avon town, CT

Berlin town, CT

Bloomfield town, CT

Bristol city, CT

East Hartford town, CT

East Windsor town, CT

Enfield town, CT

Farmington town, CT

Glastonbury town, CT

Hartford city, CT

Manchester town, CT

New Britain city, CT

Newington town, CT

Hartford, CT MSA—Con.

Hartford County, CT (Part)—Con.

Plainville town, CT

Rocky Hill town, CT

Simsbury town, CT

Southington town, CT

South Windsor town, CT

Suffield town, CT

West Hartford town, CT

Wethersfield town, CT

Windsor town, CT

Windsor Locks town, CT

Litchfield County, CT (Part)

Plymouth town, CT

Winchester town, CT

Middlesex County, CT (Part)

Cromwell town, CT

East Hampton town, CT

Middletown city, CT

New London County, CT (Part)

Colchester town, CT

Tolland County, CT (Part)

Coventry town, CT

Ellington town, CT

Mansfield town, CT

Stafford town, CT

Tolland town, CT

Vernon town, CT

Windham County, CT (Part)

Windham town, CT

New Haven—Meriden, CT PMSA

Middlesex County, CT (Part)

Clinton town, CT

New Haven County, CT (Part)

Branford town, CT

Cheshire town, CT

East Haven town, CT

Guilford town, CT

New Haven—Meriden, CT PMSA—Con.

Hartford County, CT (Part)—Con.

Hamden town, CT

Madison town, CT

Meriden city, CT

New Haven city, CT

North Branford town, CT

North Haven town, CT

Orange town, CT

Wallingford town, CT

West Haven city, CT

New London—Norwich, CT—RI MSA

Middlesex County, CT (Part)

New London County, CT (Part)

East Lyme town, CT

Groton city, CT

Groton town balance, CT

Jewett City borough, CT

Ledyard town, CT

Montville town, CT

New London city, CT

Norwich city, CT

Stonington town, CT

Waterford town, CT

Windham County, CT (Part)

Plainfield town, CT

Washington County, RI (Part)

Westerly town, RI

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA

Bergen—Passaic, NJ PMSA

Bergen County, NJ

Passaic County, NJ

Bridgeport, CT PMSA

Fairfield County, CT (Part)

Bridgeport city, CT

Fairfield town, CT

Monroe town, CT

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA—Con.

Bridgeport, CT PMSA—Con.

Fairfield County, CT (Part)—Con.

Shelton city, CT

Stratford town, CT

Trumbull town, CT

New Haven County, CT (Part)

Ansonia city, CT

Derby city, CT

Milford city, CT

Seymour town, CT

Danbury, CT PMSA

Fairfield County, CT (Part)

Bethel town, CT

Brookfield town, CT

Danbury city, CT

New Fairfield town, CT

Newtown town, CT

Ridgefield town, CT

Litchfield County, CT (Part)

New Milford town, CT

Dutchess County, NY PMSA

Dutchess County, NY

Jersey City, NJ PMSA

Hudson County, NJ

Middlesex—Somerset—Hunterdon, NJ PMSA

Hunterdon County, NJ

Middlesex County, NJ

Somerset County, NJ

Monmouth—Ocean, NJ PMSA

Monmouth County, NJ

Ocean County, NJ

Nassau—Suffolk, NY PMSA

Nassau County, NY

Suffolk County, NY

U.S. Census Bureau, 1997 Economic Census

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA—Con.

New Haven—Meriden, CT PMSA

Middlesex County, CT (Part)

Clinton town, CT

New Haven County, CT (Part)

Branford town, CT

Cheshire town, CT

East Haven town, CT

Guilford town, CT

Hamden town, CT

Madison town, CT

Meriden city, CT

New Haven city, CT

North Branford town, CT

North Haven town, CT

Orange town, CT

Wallingford town, CT

West Haven city, CT

New York, NY PMSA

Bronx County, NY

Kings County, NY

New York County, NY

Putnam County, NY

Queens County, NY

Richmond County, NY

Rockland County, NY

Westchester County, NY

Newark, NJ PMSA

Essex County, NJ

Morris County, NJ

Sussex County, NJ

Union County, NJ

Warren County, NJ

Newburgh, NY—PA PMSA

Orange County, NY

Pike County, PA

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA—Con.

Stamford—Norwalk, CT PMSA

Fairfield County, CT (Part)

Darien town, CT

Greenwich town, CT

New Canaan town, CT

Norwalk city, CT

Stamford city, CT

Westport town, CT

Wilton town, CT

Trenton, NJ PMSA

Mercer County, NJ

Waterbury, CT PMSA

Litchfield County, CT (Part)

Watertown town, CT

New Haven County, CT (Part)

Naugatuck, CT

Southbury town, CT

Waterbury city, CT

Wolcott town, CT

Stamford—Norwalk, CT PMSA

Fairfield County, CT (Part)

Darien town, CT

Greenwich town, CT

New Canaan town, CT

Norwalk city, CT

Stamford city, CT

Westport town, CT

Wilton town, CT

Waterbury, CT PMSA

Litchfield County, CT (Part)

Watertown town, CT

New Haven County, CT (Part)

Naugatuck, CT

Southbury town, CT

Waterbury city, CT

Wolcott town, CT

U.S. Census Bureau, 1997 Economic Census

Worcester, MA—CT PMSA

- Windham County, CT (Part)
- Hampden County, MA (Part)
- Worcester County, MA (Part)
  - Auburn town, MA
  - Charlton town, MA
  - Clinton town, MA
  - Grafton town, MA
  - Holden town, MA
  - Leicester town, MA
  - Millbury town, MA
  - Northborough town, MA

Worcester, MA—CT PMSA—Con.

- Worcester County, MA (Part)—Con.
  - Northbridge town, MA
  - Oxford town, MA
  - Shrewsbury town, MA
  - Southbridge town, MA
  - Spencer town, MA
  - Uxbridge town, MA
  - Webster town, MA
  - Westborough town, MA
  - Worcester city, MA

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District of Columbia

1997

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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U.S. CENSUS BUREAU

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the District: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DISTRICT OF COLUMBIA							
54	**Professional, scientific, & technical services**	**3 760**	**10 365 167**	**3 935 455**	**872 521**	**61 123**	**7.7**	**5.0**
541	Professional, scientific, & technical services	3 760	10 365 167	3 935 455	872 521	61 123	7.7	5.0
5411	Legal services	1 600	5 879 757	2 098 451	452 876	28 841	4.1	4.0
54111	Offices of lawyers	1 580	5 856 825	2 092 890	451 521	28 615	4.1	4.0
541110	Offices of lawyers	1 580	5 856 825	2 092 890	451 521	28 615	4.1	4.0
5411101	Offices of lawyers (except legal aid societies)	1 580	5 856 825	2 092 890	451 521	28 615	4.1	4.0
54119	Other legal services	20	22 932	5 561	1 355	226	18.4	1.1
541191	Title abstract & settlement offices	13	6 661	2 404	534	80	49.2	.4
541199	All other legal services	7	16 271	3 157	821	146	5.8	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	151	575 371	257 863	56 062	5 430	3.8	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	151	575 371	257 863	56 062	5 430	3.8	6.0
541211	Offices of certified public accountants	98	556 382	247 237	53 531	4 488	3.3	5.3
541213	Tax return preparation services	12	5 063	1 626	554	305	11.7	43.2
541214	Payroll services	16	10 127	7 421	1 589	553	13.8	26.7
541219	Other accounting services	25	3 799	1 579	388	84	42.2	11.9
5413	Architectural, engineering, & related services	261	500 463	185 301	44 471	3 785	10.6	6.5
54131	Architectural services	122	243 985	91 375	21 675	1 901	11.4	1.8
541310	Architectural services	122	243 985	91 375	21 675	1 901	11.4	1.8
54133	Engineering services	134	253 942	92 467	22 518	1 856	9.9	11.0
541330	Engineering services	134	253 942	92 467	22 518	1 856	9.9	11.0
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
54135	Building inspection services	1	D	D	D	a	D	D
541350	Building inspection services	1	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	a	D	D
54138	Testing laboratories	1	D	D	D	a	D	D
541380	Testing laboratories	1	D	D	D	a	D	D
5414	Specialized design services	143	121 493	40 622	8 332	820	17.7	1.5
54141	Interior design services	51	62 038	20 540	4 279	377	8.8	.3
541410	Interior design services	51	62 038	20 540	4 279	377	8.8	.3
54142	Industrial design services	1	D	D	D	a	D	D
541420	Industrial design services	1	D	D	D	a	D	D
54143	Graphic design services	91	D	D	D	e	D	D
541430	Graphic design services	91	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists)	84	56 720	19 303	3 877	423	26.7	2.7
5414302	Commercial art	7	D	D	D	b	D	D
5415	Computer systems design & related services	295	505 015	205 455	48 187	4 188	4.8	10.2
54151	Computer systems design & related services	295	505 015	205 455	48 187	4 188	4.8	10.2
541511	Custom computer programming services	123	177 700	80 755	19 014	1 622	3.5	16.7
541512	Computer systems design services	118	259 949	89 611	20 848	1 705	6.5	7.3
5415121	Computer systems integrators	47	177 569	57 541	13 640	1 003	3.0	8.8
5415122	Computer systems consultants (except systems integrators)	71	82 380	32 070	7 208	702	14.0	4.0
541513	Computer facilities management services	37	62 272	32 543	7 592	787	–	4.3
541519	Other computer related services	17	5 094	2 546	733	74	25.6	.3
5416	Management, scientific, & technical consulting services	767	1 851 805	743 208	167 560	11 429	12.9	5.4
54161	Management consulting services	518	1 491 766	576 987	133 646	9 159	11.8	4.7
541611	Administrative management & general management consulting service	291	1 071 362	400 520	92 130	6 871	8.4	2.5
541612	Human resources & executive search consulting services	80	205 088	89 003	23 390	1 170	8.5	17.0
5416121	Actuarial consulting	6	D	D	D	e	D	D
5416122	Executive placement services	32	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	42	105 444	44 139	14 245	515	8.5	28.6
541613	Marketing consulting services	99	70 847	24 967	5 528	382	27.3	9.4
541614	Process, physical distribution, & logistics consulting services	8	9 676	5 849	1 044	48	11.6	3.3
541618	Other management consulting services	40	134 793	56 648	11 554	688	35.8	1.6
54162	Environmental consulting services	40	41 222	18 047	4 027	300	39.1	6.8
541620	Environmental consulting services	40	41 222	18 047	4 027	300	39.1	6.8
54169	Other scientific & technical consulting services	209	318 817	148 174	29 887	1 970	14.7	8.4
541690	Other scientific & technical consulting services	209	318 817	148 174	29 887	1 970	14.7	8.4
5417	Scientific research & development services	81	162 372	61 430	14 521	1 176	11.6	8.9
54171	R&D in the physical, engineering, & life sciences	32	76 569	26 377	6 132	485	7.5	6.0
541710	R&D in the physical, engineering, & life sciences	32	76 569	26 377	6 132	485	7.5	6.0
5417101	R&D in the physical & engineering sciences	26	72 153	25 299	5 962	473	3.6	4.7
5417102	Research & development in the life sciences	6	4 416	1 078	170	12	70.1	26.3
54172	Research & development in the social sciences & humanities	49	85 803	35 053	8 389	691	15.2	11.5
541720	R&D in the social sciences & humanities	49	85 803	35 053	8 389	691	15.2	11.5

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the District: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DISTRICT OF COLUMBIA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	373	611 536	273 844	59 654	3 933	12.6	6.9
54181	Advertising agencies	31	44 793	22 772	4 752	344	11.0	3.3
541810	Advertising agencies	31	44 793	22 772	4 752	344	11.0	3.3
54182	Public relations agencies	312	493 925	230 629	50 290	3 192	13.0	8.1
541820	Public relations agencies	312	493 925	230 629	50 290	3 192	13.0	8.1
54183	Media buying services	4	3 216	1 670	284	27	–	–
541830	Media buying services	4	3 216	1 670	284	27	–	–
54184	Media representatives	4	D	D	D	b	D	D
541840	Media representatives	4	D	D	D	b	D	D
5418401	Radio & television advertising representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	3	D	D	D	b	D	D
54185	Display advertising	2	D	D	D	a	D	D
541850	Display advertising	2	D	D	D	a	D	D
5418502	Outdoor advertising services	2	D	D	D	a	D	D
54186	Direct mail advertising	11	34 563	13 236	3 071	248	18.1	1.0
541860	Direct mail advertising	11	34 563	13 236	3 071	248	18.1	1.0
54189	Other services related to advertising	9	15 782	2 526	562	56	5.6	–
541890	Other services related to advertising	9	15 782	2 526	562	56	5.6	–
5418902	Advertising specialties goods distributor	7	D	D	D	b	D	D
5418903	Sign painting & lettering shop	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	89	157 355	69 281	20 858	1 521	62.9	5.3
54191	Marketing research & public opinion polling	47	135 520	62 144	19 302	1 357	71.4	5.6
541910	Marketing research & public opinion polling	47	135 520	62 144	19 302	1 357	71.4	5.6
54192	Photographic services	29	7 351	2 133	517	99	22.2	9.4
541921	Photographic studios, portrait	11	2 215	507	99	27	33.7	17.4
541922	Commercial photography	18	5 136	1 626	418	72	17.3	5.9
54193	Translation & interpretation services	4	2 382	483	85	11	.4	–
541930	Translation & interpretation services	4	2 382	483	85	11	.4	–
54199	All other professional, scientific, & technical services	9	12 102	4 521	954	54	4.7	1.0
541990	All other professional, scientific, & technical services	9	12 102	4 521	954	54	4.7	1.0

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the District: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	DISTRICT OF COLUMBIA								
54	**Professional, scientific, & technical services**	**263**	**1 144 342**	**1 013 054**	**323 596**	**77 128**	**7 045**	**7.8**	**2.6**
541	Professional, scientific, & technical services	263	1 144 342	1 013 054	323 596	77 128	7 045	7.8	2.6
5411	Legal services	42	36 351	32 612	17 191	3 976	485	28.7	13.8
54111	Offices of lawyers	42	36 351	32 612	17 191	3 976	485	28.7	13.8
541110	Offices of lawyers	42	36 351	32 612	17 191	3 976	485	28.7	13.8
5411102	Legal aid societies & similar legal services	42	36 351	32 612	17 191	3 976	485	28.7	13.8
5417	Scientific research & development services	221	1 107 991	980 442	306 405	73 152	6 560	7.1	2.2
54171	R&D in the physical, engineering, & life sciences	84	579 748	523 859	140 169	33 870	2 898	4.1	1.4
541710	R&D in the physical, engineering, & life sciences	84	579 748	523 859	140 169	33 870	2 898	4.1	1.4
5417101	R&D in the physical & engineering sciences	44	170 405	165 042	33 209	8 253	697	5.7	3.1
5417102	Research & development in the life sciences	40	409 343	358 817	106 960	25 617	2 201	3.4	.7
54172	Research & development in the social sciences & humanities	137	528 243	456 583	166 236	39 282	3 662	10.5	3.1
541720	R&D in the social sciences & humanities	137	528 243	456 583	166 236	39 282	3 662	10.5	3.1

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA							
54	**Professional, scientific, & technical services**	**26 290**	**44 475 026**	**17 623 807**	**4 043 757**	**346 773**	**10.5**	**6.6**
541	Professional, scientific, & technical services	26 290	44 475 026	17 623 807	4 043 757	346 773	10.5	6.6
5411	Legal services	6 230	8 591 644	3 223 154	686 563	53 219	9.8	4.3
54111	Offices of lawyers	5 748	D	D	D	I	D	D
541110	Offices of lawyers	5 748	D	D	D	I	D	D
5411101	Offices of lawyers (except legal aid societies)	5 748	D	D	D	I	D	D
54119	Other legal services	482	D	D	D	h	D	D
541191	Title abstract & settlement offices	392	D	D	D	g	D	D
541199	All other legal services	90	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 925	2 336 834	1 048 503	222 032	30 276	12.7	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 925	2 336 834	1 048 503	222 032	30 276	12.7	7.9
541211	Offices of certified public accountants	1 691	1 798 670	790 936	160 790	16 686	11.3	6.2
541213	Tax return preparation services	302	58 033	22 254	7 958	4 464	28.5	6.8
541214	Payroll services	112	306 587	152 423	34 946	5 824	1.4	14.7
541219	Other accounting services	820	173 544	82 890	18 338	3 302	42.0	13.6
5413	Architectural, engineering, & related services	3 691	8 472 618	3 484 551	822 059	72 020	9.6	4.5
54131	Architectural services	711	714 042	279 545	62 339	5 906	17.1	2.4
541310	Architectural services	711	714 042	279 545	62 339	5 906	17.1	2.4
54133	Engineering services	2 480	7 394 189	3 047 146	720 798	61 367	8.6	4.7
541330	Engineering services	2 480	7 394 189	3 047 146	720 798	61 367	8.6	4.7
54134	Drafting services	43	D	D	D	c	D	D
541340	Drafting services	43	D	D	D	c	D	D
54135	Building inspection services	132	31 865	13 341	2 652	404	40.0	2.4
541350	Building inspection services	132	31 865	13 341	2 652	404	40.0	2.4
54137	Surveying & mapping (except geophysical) services	185	103 540	47 010	11 203	1 411	23.0	2.8
541370	Surveying & mapping (except geophysical) services	185	103 540	47 010	11 203	1 411	23.0	2.8
54138	Testing laboratories	137	D	D	D	h	D	D
541380	Testing laboratories	137	D	D	D	h	D	D
5414	Specialized design services	1 049	D	D	D	h	D	D
54141	Interior design services	368	D	D	D	g	D	D
541410	Interior design services	368	D	D	D	g	D	D
54142	Industrial design services	28	D	D	D	c	D	D
541420	Industrial design services	28	D	D	D	c	D	D
54143	Graphic design services	635	D	D	D	g	D	D
541430	Graphic design services	635	D	D	D	g	D	D
5414301	Graphic design services (except commercial art & medical artists)	574	D	D	D	g	D	D
5414302	Commercial art	60	D	D	D	c	D	D
54149	Other specialized design services	18	D	D	D	c	D	D
541490	Other specialized design services	18	D	D	D	c	D	D
5415	Computer systems design & related services	4 833	14 047 462	5 373 509	1 277 089	97 727	6.5	8.9
54151	Computer systems design & related services	4 833	14 047 462	5 373 509	1 277 089	97 727	6.5	8.9
541511	Custom computer programming services	1 948	4 661 155	2 072 900	491 048	36 509	5.3	13.1
541512	Computer systems design services	2 205	8 169 477	2 750 894	657 350	49 724	6.9	5.9
5415121	Computer systems integrators	805	D	D	D	k	D	D
5415122	Computer systems consultants (except systems integrators)	1 400	D	D	D	j	D	D
541513	Computer facilities management services	177	D	D	D	i	D	D
541519	Other computer related services	503	D	D	D	h	D	D
5416	Management, scientific, & technical consulting services	4 580	D	D	D	k	D	D
54161	Management consulting services	3 330	D	D	D	k	D	D
541611	Administrative management & general management consulting service	1 691	D	D	D	j	D	D
541612	Human resources & executive search consulting services	631	D	D	D	h	D	D
5416121	Actuarial consulting	34	D	D	D	f	D	D
5416122	Executive placement services	261	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	336	248 615	109 332	28 718	1 854	28.8	21.6
541613	Marketing consulting services	706	D	D	D	h	D	D
541614	Process, physical distribution, & logistics consulting services	120	D	D	D	g	D	D
541618	Other management consulting services	182	D	D	D	g	D	D
54162	Environmental consulting services	315	390 654	177 950	42 126	3 849	17.2	17.4
541620	Environmental consulting services	315	390 654	177 950	42 126	3 849	17.2	17.4
54169	Other scientific & technical consulting services	935	D	D	D	i	D	D
541690	Other scientific & technical consulting services	935	D	D	D	i	D	D
5417	Scientific research & development services	645	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	524	D	D	D	j	D	D
541710	R&D in the physical, engineering, & life sciences	524	D	D	D	j	D	D
5417101	R&D in the physical & engineering sciences	371	D	D	D	j	D	D
5417102	Research & development in the life sciences	153	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	121	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	121	D	D	D	h	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	1 552	1 816 155	658 121	145 791	15 679	20.9	6.4
54181	Advertising agencies	374	D	D	D	h	D	D
541810	Advertising agencies	374	D	D	D	h	D	D
54182	Public relations agencies	580	621 106	277 987	59 598	4 095	19.3	8.2
541820	Public relations agencies	580	621 106	277 987	59 598	4 095	19.3	8.2
54183	Media buying services	28	D	D	D	c	D	D
541830	Media buying services	28	D	D	D	c	D	D
54184	Media representatives	49	D	D	D	e	D	D
541840	Media representatives	49	D	D	D	e	D	D
5418401	Radio & television advertising representatives	17	11 653	4 894	1 213	107	22.2	.4
5418402	Publishers' advertising representatives	32	D	D	D	c	D	D
54185	Display advertising	44	76 687	10 133	2 647	866	7.1	11.7
541850	Display advertising	44	76 687	10 133	2 647	866	7.1	11.7
5418501	Display advertising (except outdoor)	8	D	D	D	f	D	D
5418502	Outdoor advertising services	36	D	D	D	e	D	D
54186	Direct mail advertising	200	D	D	D	i	D	D
541860	Direct mail advertising	200	D	D	D	i	D	D
54187	Advertising material distribution services	14	10 801	3 468	837	127	15.8	46.9
541870	Advertising material distribution services	14	10 801	3 468	837	127	15.8	46.9
54189	Other services related to advertising	263	223 538	38 256	8 776	1 157	28.8	4.0
541890	Other services related to advertising	263	223 538	38 256	8 776	1 157	28.8	4.0
5418901	Welcoming services	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	129	179 480	25 443	5 638	667	26.8	1.6
5418903	Sign painting & lettering shop	105	23 118	6 560	1 391	300	45.3	10.0
5418909	All other advertising	26	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	785	D	D	D	i	D	D
54191	Marketing research & public opinion polling	202	D	D	D	h	D	D
541910	Marketing research & public opinion polling	202	D	D	D	h	D	D
54192	Photographic services	447	D	D	D	g	D	D
541921	Photographic studios, portrait	320	D	D	D	g	D	D
541922	Commercial photography	127	44 619	13 864	3 207	527	23.2	4.8
54193	Translation & interpretation services	47	25 455	9 522	2 474	282	13.5	–
541930	Translation & interpretation services	47	25 455	9 522	2 474	282	13.5	–
54199	All other professional, scientific, & technical services	89	62 112	21 547	4 255	527	14.6	24.8
541990	All other professional, scientific, & technical services	89	62 112	21 547	4 255	527	14.6	24.8
	Baltimore, MD PMSA							
54	**Professional, scientific, & technical services**	**6 666**	**6 654 562**	**2 613 662**	**591 324**	**60 715**	**16.4**	**7.4**
541	Professional, scientific, & technical services	6 666	6 654 562	2 613 662	591 324	60 715	16.4	7.4
5411	Legal services	1 820	1 210 886	480 048	101 262	10 611	18.7	5.5
54111	Offices of lawyers	1 647	1 120 323	447 076	93 919	9 591	19.0	5.8
541110	Offices of lawyers	1 647	1 120 323	447 076	93 919	9 591	19.0	5.8
5411101	Offices of lawyers (except legal aid societies)	1 647	1 120 323	447 076	93 919	9 591	19.0	5.8
54119	Other legal services	173	90 563	32 972	7 343	1 020	14.0	2.8
541191	Title abstract & settlement offices	162	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 006	579 715	232 638	53 256	7 869	16.1	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 006	579 715	232 638	53 256	7 869	16.1	11.1
541211	Offices of certified public accountants	578	380 164	157 779	35 354	3 879	18.0	10.0
541213	Tax return preparation services	101	D	D	D	g	D	D
541214	Payroll services	35	D	D	D	f	D	D
541219	Other accounting services	292	D	D	D	g	D	D
5413	Architectural, engineering, & related services	998	1 940 072	769 150	182 276	16 911	11.5	3.4
54131	Architectural services	184	160 666	67 669	14 903	1 449	18.2	2.7
541310	Architectural services	184	160 666	67 669	14 903	1 449	18.2	2.7
54133	Engineering services	635	1 697 221	663 005	158 829	14 160	10.1	3.2
541330	Engineering services	635	1 697 221	663 005	158 829	14 160	10.1	3.2
54134	Drafting services	21	D	D	D	b	D	D
541340	Drafting services	21	D	D	D	b	D	D
54135	Building inspection services	41	D	D	D	b	D	D
541350	Building inspection services	41	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	63	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	63	D	D	D	e	D	D
54138	Testing laboratories	53	47 343	22 437	5 007	732	14.0	12.9
541380	Testing laboratories	53	47 343	22 437	5 007	732	14.0	12.9

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA—Con.							
	Baltimore, MD PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	312	148 503	35 604	7 995	1 134	47.6	5.6
54141	Interior design services	109	56 332	11 313	2 426	393	39.4	5.6
541410	Interior design services	109	56 332	11 313	2 426	393	39.4	5.6
54142	Industrial design services	11	D	D	D	b	D	D
541420	Industrial design services	11	D	D	D	b	D	D
54143	Graphic design services	184	63 277	17 995	4 108	610	35.9	7.9
541430	Graphic design services	184	63 277	17 995	4 108	610	35.9	7.9
5414301	Graphic design services (except commercial art & medical artists)	162	D	D	D	f	D	D
5414302	Commercial art	21	D	D	D	b	D	D
54149	Other specialized design services	8	D	D	D	c	D	D
541490	Other specialized design services	8	D	D	D	c	D	D
5415	Computer systems design & related services	912	1 243 626	522 649	118 485	9 809	12.3	9.4
54151	Computer systems design & related services	912	1 243 626	522 649	118 485	9 809	12.3	9.4
541511	Custom computer programming services	359	387 300	197 410	42 778	3 361	8.3	12.3
541512	Computer systems design services	435	766 674	286 678	66 608	5 507	13.6	8.4
5415121	Computer systems integrators	162	518 180	178 610	43 286	3 551	9.4	8.0
5415122	Computer systems consultants (except systems integrators)	273	248 494	108 068	23 322	1 956	22.4	9.3
541519	Other computer related services	106	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	876	570 078	248 491	52 523	5 095	28.7	17.6
54161	Management consulting services	670	422 674	190 547	40 199	3 726	31.1	14.4
541611	Administrative management & general management consulting service	307	169 831	74 365	15 276	1 425	32.9	12.6
541612	Human resources & executive search consulting services	161	94 545	44 900	10 049	866	32.9	23.9
5416122	Executive placement services	74	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	78	D	D	D	e	D	D
541613	Marketing consulting services	131	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	38	D	D	D	f	D	D
541618	Other management consulting services	33	D	D	D	c	D	D
54162	Environmental consulting services	75	105 337	42 874	9 626	1 029	14.6	26.4
541620	Environmental consulting services	75	105 337	42 874	9 626	1 029	14.6	26.4
54169	Other scientific & technical consulting services	131	42 067	15 070	2 698	340	40.9	28.4
541690	Other scientific & technical consulting services	131	42 067	15 070	2 698	340	40.9	28.4
5417	Scientific research & development services	114	291 000	113 182	27 555	2 269	16.6	6.4
54171	R&D in the physical, engineering, & life sciences	110	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	110	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	74	D	D	D	g	D	D
5417102	Research & development in the life sciences	36	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	4	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	4	D	D	D	b	D	D
5418	Advertising & related services	400	486 030	142 604	31 763	4 718	19.6	5.7
54181	Advertising agencies	149	136 531	63 115	14 101	1 499	14.2	3.4
541810	Advertising agencies	149	136 531	63 115	14 101	1 499	14.2	3.4
54182	Public relations agencies	55	16 531	5 785	1 243	195	59.4	8.4
541820	Public relations agencies	55	16 531	5 785	1 243	195	59.4	8.4
54185	Display advertising	20	58 608	5 118	1 213	682	6.9	.5
541850	Display advertising	20	58 608	5 118	1 213	682	6.9	.5
5418501	Display advertising (except outdoor)	5	D	D	D	f	D	D
5418502	Outdoor advertising services	15	D	D	D	b	D	D
54186	Direct mail advertising	45	168 736	49 627	11 032	1 714	17.0	6.8
541860	Direct mail advertising	45	168 736	49 627	11 032	1 714	17.0	6.8
54189	Other services related to advertising	101	D	D	D	e	D	D
541890	Other services related to advertising	101	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	52	D	D	D	e	D	D
5418903	Sign painting & lettering shop	39	D	D	D	c	D	D
5418909	All other advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	228	184 652	69 296	16 209	2 299	9.1	12.5
54191	Marketing research & public opinion polling	40	133 767	53 842	12 992	1 477	3.1	5.7
541910	Marketing research & public opinion polling	40	133 767	53 842	12 992	1 477	3.1	5.7
54192	Photographic services	154	D	D	D	f	D	D
541921	Photographic studios, portrait	121	D	D	D	f	D	D
541922	Commercial photography	33	D	D	D	b	D	D
54193	Translation & interpretation services	6	D	D	D	b	D	D
541930	Translation & interpretation services	6	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	28	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	28	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA—Con.							
	Hagerstown, MD PMSA							
54	**Professional, scientific, & technical services**	**163**	**63 477**	**22 729**	**5 404**	**854**	**30.6**	**4.1**
541	Professional, scientific, & technical services	163	63 477	22 729	5 404	854	30.6	4.1
5411	Legal services	56	11 939	5 281	1 124	176	42.4	13.3
54111	Offices of lawyers	51	D	D	D	c	D	D
541110	Offices of lawyers	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	11 629	4 024	1 032	221	32.5	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	11 629	4 024	1 032	221	32.5	.3
541211	Offices of certified public accountants	19	9 123	3 089	748	107	25.5	.4
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	11 175	5 945	1 520	199	50.4	2.2
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	11	5 667	2 052	492	51	10.8	2.7
54151	Computer systems design & related services	11	5 667	2 052	492	51	10.8	2.7
541512	Computer systems design services	7	5 129	1 806	446	43	2.6	3.0
5417	Scientific research & development services	2	D	D	D	b	D	D
5418	Advertising & related services	7	2 094	370	81	20	48.2	19.2
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
541922	Commercial photography	2	D	D	D	a	D	D
	Washington, DC–MD–VA–WV PMSA							
54	**Professional, scientific, & technical services**	**19 461**	**37 756 987**	**14 987 416**	**3 447 029**	**285 204**	**9.5**	**6.5**
541	Professional, scientific, & technical services	19 461	37 756 987	14 987 416	3 447 029	285 204	9.5	6.5
5411	Legal services	4 354	7 368 819	2 737 825	584 177	42 432	8.3	4.1
54111	Offices of lawyers	4 050	7 204 780	2 681 335	571 694	40 636	8.1	4.1
541110	Offices of lawyers	4 050	7 204 780	2 681 335	571 694	40 636	8.1	4.1
5411101	Offices of lawyers (except legal aid societies)	4 050	7 204 780	2 681 335	571 694	40 636	8.1	4.1
54119	Other legal services	304	164 039	56 490	12 483	1 796	15.5	4.0
541191	Title abstract & settlement offices	225	86 041	34 900	7 430	1 062	22.9	6.4
541199	All other legal services	79	77 998	21 590	5 053	734	7.4	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 880	1 745 490	811 841	167 744	22 186	11.4	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 880	1 745 490	811 841	167 744	22 186	11.4	6.9
541211	Offices of certified public accountants	1 094	1 409 383	630 068	124 688	12 700	9.4	5.2
541213	Tax return preparation services	195	40 902	15 408	5 141	2 791	32.2	8.6
541214	Payroll services	76	191 240	115 562	26 750	4 860	1.6	14.5
541219	Other accounting services	515	103 965	50 803	11 165	1 835	49.4	14.8
5413	Architectural, engineering, & related services	2 669	6 521 371	2 709 456	638 263	54 910	9.0	4.8
54131	Architectural services	523	551 458	211 210	47 289	4 434	16.8	2.3
541310	Architectural services	523	551 458	211 210	47 289	4 434	16.8	2.3
54133	Engineering services	1 830	5 690 670	2 380 465	561 103	47 096	8.0	5.1
541330	Engineering services	1 830	5 690 670	2 380 465	561 103	47 096	8.0	5.1
54134	Drafting services	22	D	D	D	c	D	D
541340	Drafting services	22	D	D	D	c	D	D
54135	Building inspection services	91	D	D	D	e	D	D
541350	Building inspection services	91	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	120	82 258	35 489	8 555	1 001	19.6	2.6
541370	Surveying & mapping (except geophysical) services	120	82 258	35 489	8 555	1 001	19.6	2.6
54138	Testing laboratories	81	163 941	65 885	17 990	1 961	7.7	4.7
541380	Testing laboratories	81	163 941	65 885	17 990	1 961	7.7	4.7
5414	Specialized design services	733	340 663	108 139	23 487	2 833	29.3	4.2
54141	Interior design services	257	130 342	38 297	7 979	982	29.6	4.4
541410	Interior design services	257	130 342	38 297	7 979	982	29.6	4.4
54142	Industrial design services	17	10 384	4 042	933	99	3.5	1.1
541420	Industrial design services	17	10 384	4 042	933	99	3.5	1.1
54143	Graphic design services	449	198 998	65 422	14 493	1 740	30.3	4.2
541430	Graphic design services	449	198 998	65 422	14 493	1 740	30.3	4.2
5414301	Graphic design services (except commercial art & medical artists)	410	185 707	60 953	12 908	1 593	29.9	4.2
5414302	Commercial art	39	13 291	4 469	1 585	147	36.2	3.8
5415	Computer systems design & related services	3 910	12 798 169	4 848 808	1 158 112	87 867	5.9	8.8
54151	Computer systems design & related services	3 910	12 798 169	4 848 808	1 158 112	87 867	5.9	8.8
541511	Custom computer programming services	1 585	4 273 317	1 875 244	448 224	33 140	5.0	13.2
541512	Computer systems design services	1 763	7 397 674	2 462 410	590 296	44 174	6.3	5.7
5415121	Computer systems integrators	638	5 715 683	1 681 840	407 499	29 175	4.2	5.6
5415122	Computer systems consultants (except systems integrators)	1 125	1 681 991	780 570	182 797	14 999	13.1	6.0
541513	Computer facilities management services	165	775 751	338 577	79 383	7 402	2.6	16.3
541519	Other computer related services	397	351 427	172 577	40 209	3 151	15.7	4.2

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA—Con.							
	Washington, DC–MD–VA–WV PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	3 695	4 815 278	2 106 678	482 766	39 100	16.3	6.9
54161	Management consulting services	2 653	3 623 656	1 576 196	361 412	29 115	16.4	5.6
541611	Administrative management & general management consulting service	1 381	2 581 310	1 141 289	265 592	21 432	11.0	4.7
541612	Human resources & executive search consulting services	466	430 352	198 398	45 682	3 190	22.3	11.4
5416121	Actuarial consulting	25	92 609	37 693	8 282	596	2.2	1.9
5416122	Executive placement services	184	133 462	71 860	13 808	1 193	26.9	9.2
5416123	Human resources & personnel management consulting	257	204 281	88 845	23 592	1 401	28.4	17.2
541613	Marketing consulting services	575	292 440	105 619	22 931	2 083	43.5	8.8
541614	Process, physical distribution, & logistics consulting services	82	91 330	36 540	7 400	664	16.2	4.6
541618	Other management consulting services	149	228 224	94 350	19 807	1 746	31.4	1.6
54162	Environmental consulting services	240	285 317	135 076	32 500	2 820	18.2	14.1
541620	Environmental consulting services	240	285 317	135 076	32 500	2 820	18.2	14.1
54169	Other scientific & technical consulting services	802	906 305	395 406	88 854	7 165	15.3	9.8
541690	Other scientific & technical consulting services	802	906 305	395 406	88 854	7 165	15.3	9.8
5417	Scientific research & development services	529	2 379 261	974 052	233 682	19 949	3.5	5.1
54171	R&D in the physical, engineering, & life sciences	413	2 053 337	838 730	203 898	16 378	3.0	5.3
541710	R&D in the physical, engineering, & life sciences	413	2 053 337	838 730	203 898	16 378	3.0	5.3
5417101	R&D in the physical & engineering sciences	296	1 705 225	687 874	165 844	13 447	1.8	3.7
5417102	Research & development in the life sciences	117	348 112	150 856	38 054	2 931	9.2	13.5
54172	Research & development in the social sciences & humanities	116	325 924	135 322	29 784	3 571	6.7	3.4
541720	R&D in the social sciences & humanities	116	325 924	135 322	29 784	3 571	6.7	3.4
5418	Advertising & related services	1 145	1 328 031	515 147	113 947	10 941	21.4	6.7
54181	Advertising agencies	223	186 523	87 496	19 307	1 635	18.7	3.5
541810	Advertising agencies	223	186 523	87 496	19 307	1 635	18.7	3.5
54182	Public relations agencies	525	604 575	272 202	58 355	3 900	18.2	8.2
541820	Public relations agencies	525	604 575	272 202	58 355	3 900	18.2	8.2
54183	Media buying services	17	18 802	5 452	1 147	105	3.7	–
541830	Media buying services	17	18 802	5 452	1 147	105	3.7	–
54184	Media representatives	38	40 022	9 816	2 362	212	18.2	2.6
541840	Media representatives	38	40 022	9 816	2 362	212	18.2	2.6
5418401	Radio & television advertising representatives	13	D	D	D	b	D	D
5418402	Publishers' advertising representatives	25	D	D	D	c	D	D
54185	Display advertising	24	18 079	5 015	1 434	184	8.0	48.2
541850	Display advertising	24	18 079	5 015	1 434	184	8.0	48.2
5418502	Outdoor advertising services	21	D	D	D	c	D	D
54186	Direct mail advertising	154	323 678	109 039	25 313	4 162	29.2	5.6
541860	Direct mail advertising	154	323 678	109 039	25 313	4 162	29.2	5.6
54189	Other services related to advertising	158	D	D	D	f	D	D
541890	Other services related to advertising	158	D	D	D	f	D	D
5418901	Welcoming services	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	76	109 353	17 696	3 956	411	20.0	.6
5418903	Sign painting & lettering shop	63	13 861	3 920	817	171	47.1	7.7
5418909	All other advertising	17	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	546	459 905	175 470	44 851	4 986	36.6	4.9
54191	Marketing research & public opinion polling	161	306 414	125 566	33 764	3 119	43.8	5.1
541910	Marketing research & public opinion polling	161	306 414	125 566	33 764	3 119	43.8	5.1
54192	Photographic services	285	86 610	25 757	5 555	1 290	29.1	5.5
541921	Photographic studios, portrait	193	51 296	14 404	2 871	859	34.5	6.2
541922	Commercial photography	92	35 314	11 353	2 684	431	21.1	4.5
54193	Translation & interpretation services	40	22 388	8 359	2 209	239	11.5	–
541930	Translation & interpretation services	40	22 388	8 359	2 209	239	11.5	–
54199	All other professional, scientific, & technical services	60	44 493	15 788	3 323	338	14.8	5.2
541990	All other professional, scientific, & technical services	60	44 493	15 788	3 323	338	14.8	5.2

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA								
54	**Professional, scientific, & technical services**	**543**	**D**	**D**	**D**	**D**	**j**	**D**	**D**
541	Professional, scientific, & technical services	543	D	D	D	D	j	D	D
5411	Legal services	107	D	D	D	D	f	D	D
54111	Offices of lawyers	107	D	D	D	D	f	D	D
541110	Offices of lawyers	107	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	107	D	D	D	D	f	D	D
5417	Scientific research & development services	436	D	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	241	D	D	D	D	j	D	D
541710	R&D in the physical, engineering, & life sciences	241	D	D	D	D	j	D	D
5417101	R&D in the physical & engineering sciences	110	D	D	D	D	j	D	D
5417102	Research & development in the life sciences	131	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	195	D	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	195	D	D	D	D	h	D	D
	Baltimore, MD PMSA								
54	**Professional, scientific, & technical services**	**71**	**593 271**	**576 191**	**236 986**	**58 376**	**4 542**	**6.1**	**2.0**
541	Professional, scientific, & technical services	71	593 271	576 191	236 986	58 376	4 542	6.1	2.0
5411	Legal services	24	D	D	D	D	e	D	D
54111	Offices of lawyers	24	D	D	D	D	e	D	D
541110	Offices of lawyers	24	D	D	D	D	e	D	D
5411102	Legal aid societies & similar legal services	24	D	D	D	D	e	D	D
5417	Scientific research & development services	47	D	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	38	D	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	38	D	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	13	D	D	D	D	h	D	D
5417102	Research & development in the life sciences	25	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	9	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	9	D	D	D	D	c	D	D
	Hagerstown, MD PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	Washington, DC–MD–VA–WV PMSA								
54	**Professional, scientific, & technical services**	**470**	**2 172 287**	**1 977 764**	**831 848**	**188 648**	**16 297**	**6.0**	**5.9**
541	Professional, scientific, & technical services	470	2 172 287	1 977 764	831 848	188 648	16 297	6.0	5.9
5411	Legal services	81	52 571	45 756	24 796	5 757	721	25.1	12.4
54111	Offices of lawyers	81	52 571	45 756	24 796	5 757	721	25.1	12.4
541110	Offices of lawyers	81	52 571	45 756	24 796	5 757	721	25.1	12.4
5411102	Legal aid societies & similar legal services	81	52 571	45 756	24 796	5 757	721	25.1	12.4
5417	Scientific research & development services	389	2 119 716	1 932 008	807 052	182 891	15 576	5.6	5.7
54171	R&D in the physical, engineering, & life sciences	203	1 522 741	1 407 210	614 288	137 519	11 089	3.2	6.5
541710	R&D in the physical, engineering, & life sciences	203	1 522 741	1 407 210	614 288	137 519	11 089	3.2	6.5
5417101	R&D in the physical & engineering sciences	97	876 237	847 374	419 518	90 150	7 047	1.9	8.4
5417102	Research & development in the life sciences	106	646 504	559 836	194 770	47 369	4 042	4.8	3.9
54172	Research & development in the social sciences & humanities	186	596 975	524 798	192 764	45 372	4 487	11.7	3.7
541720	R&D in the social sciences & humanities	186	596 975	524 798	192 764	45 372	4 487	11.7	3.7

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for the County: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DISTRICT OF COLUMBIA, DC							
54	**Professional, scientific, & technical services**	**3 760**	**10 365 167**	**3 935 455**	**872 521**	**61 123**	**7.7**	**5.0**
541	Professional, scientific, & technical services	3 760	10 365 167	3 935 455	872 521	61 123	7.7	5.0
5411	Legal services	1 600	5 879 757	2 098 451	452 876	28 841	4.1	4.0
54111	Offices of lawyers	1 580	5 856 825	2 092 890	451 521	28 615	4.1	4.0
541110	Offices of lawyers	1 580	5 856 825	2 092 890	451 521	28 615	4.1	4.0
5411101	Offices of lawyers (except legal aid societies)	1 580	5 856 825	2 092 890	451 521	28 615	4.1	4.0
54119	Other legal services	20	22 932	5 561	1 355	226	18.4	1.1
541191	Title abstract & settlement offices	13	6 661	2 404	534	80	49.2	.4
541199	All other legal services	7	16 271	3 157	821	146	5.8	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	151	575 371	257 863	56 062	5 430	3.8	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	151	575 371	257 863	56 062	5 430	3.8	6.0
541211	Offices of certified public accountants	98	556 382	247 237	53 531	4 488	3.3	5.3
541213	Tax return preparation services	12	5 063	1 626	554	305	11.7	43.2
541214	Payroll services	16	10 127	7 421	1 589	553	13.8	26.7
541219	Other accounting services	25	3 799	1 579	388	84	42.2	11.9
5413	Architectural, engineering, & related services	261	500 463	185 301	44 471	3 785	10.6	6.5
54131	Architectural services	122	243 985	91 375	21 675	1 901	11.4	1.8
541310	Architectural services	122	243 985	91 375	21 675	1 901	11.4	1.8
54133	Engineering services	134	253 942	92 467	22 518	1 856	9.9	11.0
541330	Engineering services	134	253 942	92 467	22 518	1 856	9.9	11.0
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
54135	Building inspection services	1	D	D	D	a	D	D
541350	Building inspection services	1	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	a	D	D
54138	Testing laboratories	1	D	D	D	a	D	D
541380	Testing laboratories	1	D	D	D	a	D	D
5414	Specialized design services	143	121 493	40 622	8 332	820	17.7	1.5
54141	Interior design services	51	62 038	20 540	4 279	377	8.8	.3
541410	Interior design services	51	62 038	20 540	4 279	377	8.8	.3
54142	Industrial design services	1	D	D	D	a	D	D
541420	Industrial design services	1	D	D	D	a	D	D
54143	Graphic design services	91	D	D	D	e	D	D
541430	Graphic design services	91	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists)	84	56 720	19 303	3 877	423	26.7	2.7
5414302	Commercial art	7	D	D	D	b	D	D
5415	Computer systems design & related services	295	505 015	205 455	48 187	4 188	4.8	10.2
54151	Computer systems design & related services	295	505 015	205 455	48 187	4 188	4.8	10.2
541511	Custom computer programming services	123	177 700	80 755	19 014	1 622	3.5	16.7
541512	Computer systems design services	118	259 949	89 611	20 848	1 705	6.5	7.3
5415121	Computer systems integrators	47	177 569	57 541	13 640	1 003	3.0	8.8
5415122	Computer systems consultants (except systems integrators)	71	82 380	32 070	7 208	702	14.0	4.0
541513	Computer facilities management services	37	62 272	32 543	7 592	787	–	4.3
541519	Other computer related services	17	5 094	2 546	733	74	25.6	.3
5416	Management, scientific, & technical consulting services	767	1 851 805	743 208	167 560	11 429	12.9	5.4
54161	Management consulting services	518	1 491 766	576 987	133 646	9 159	11.8	4.7
541611	Administrative management & general management consulting service	291	1 071 362	400 520	92 130	6 871	8.4	2.5
541612	Human resources & executive search consulting services	80	205 088	89 003	23 390	1 170	8.5	17.0
5416121	Actuarial consulting	6	D	D	D	e	D	D
5416122	Executive placement services	32	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	42	105 444	44 139	14 245	515	8.5	28.6
541613	Marketing consulting services	99	70 847	24 967	5 528	382	27.3	9.4
541614	Process, physical distribution, & logistics consulting services	8	9 676	5 849	1 044	48	11.6	3.3
541618	Other management consulting services	40	134 793	56 648	11 554	688	35.8	1.6
54162	Environmental consulting services	40	41 222	18 047	4 027	300	39.1	6.8
541620	Environmental consulting services	40	41 222	18 047	4 027	300	39.1	6.8
54169	Other scientific & technical consulting services	209	318 817	148 174	29 887	1 970	14.7	8.4
541690	Other scientific & technical consulting services	209	318 817	148 174	29 887	1 970	14.7	8.4
5417	Scientific research & development services	81	162 372	61 430	14 521	1 176	11.6	8.9
54171	R&D in the physical, engineering, & life sciences	32	76 569	26 377	6 132	485	7.5	6.0
541710	R&D in the physical, engineering, & life sciences	32	76 569	26 377	6 132	485	7.5	6.0
5417101	R&D in the physical & engineering sciences	26	72 153	25 299	5 962	473	3.6	4.7
5417102	Research & development in the life sciences	6	4 416	1 078	170	12	70.1	26.3
54172	Research & development in the social sciences & humanities	49	85 803	35 053	8 389	691	15.2	11.5
541720	R&D in the social sciences & humanities	49	85 803	35 053	8 389	691	15.2	11.5

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for the County: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DISTRICT OF COLUMBIA, DC—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	373	611 536	273 844	59 654	3 933	12.6	6.9
54181	Advertising agencies	31	44 793	22 772	4 752	344	11.0	3.3
541810	Advertising agencies	31	44 793	22 772	4 752	344	11.0	3.3
54182	Public relations agencies	312	493 925	230 629	50 290	3 192	13.0	8.1
541820	Public relations agencies	312	493 925	230 629	50 290	3 192	13.0	8.1
54183	Media buying services	4	3 216	1 670	284	27	–	–
541830	Media buying services	4	3 216	1 670	284	27	–	–
54184	Media representatives	4	D	D	D	b	D	D
541840	Media representatives	4	D	D	D	b	D	D
5418401	Radio & television advertising representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	3	D	D	D	b	D	D
54185	Display advertising	2	D	D	D	a	D	D
541850	Display advertising	2	D	D	D	a	D	D
5418502	Outdoor advertising services	2	D	D	D	a	D	D
54186	Direct mail advertising	11	34 563	13 236	3 071	248	18.1	1.0
541860	Direct mail advertising	11	34 563	13 236	3 071	248	18.1	1.0
54189	Other services related to advertising	9	15 782	2 526	562	56	5.6	–
541890	Other services related to advertising	9	15 782	2 526	562	56	5.6	–
5418902	Advertising specialties goods distributor	7	D	D	D	b	D	D
5418903	Sign painting & lettering shop	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	89	157 355	69 281	20 858	1 521	62.9	5.3
54191	Marketing research & public opinion polling	47	135 520	62 144	19 302	1 357	71.4	5.6
541910	Marketing research & public opinion polling	47	135 520	62 144	19 302	1 357	71.4	5.6
54192	Photographic services	29	7 351	2 133	517	99	22.2	9.4
541921	Photographic studios, portrait	11	2 215	507	99	27	33.7	17.4
541922	Commercial photography	18	5 136	1 626	418	72	17.3	5.9
54193	Translation & interpretation services	4	2 382	483	85	11	.4	–
541930	Translation & interpretation services	4	2 382	483	85	11	.4	–
54199	All other professional, scientific, & technical services	9	12 102	4 521	954	54	4.7	1.0
541990	All other professional, scientific, & technical services	9	12 102	4 521	954	54	4.7	1.0

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for the Place: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON, DC							
54	**Professional, scientific, & technical services**	**3 760**	**10 365 167**	**3 935 455**	**872 521**	**61 123**	**7.7**	**5.0**
541	Professional, scientific, & technical services	3 760	10 365 167	3 935 455	872 521	61 123	7.7	5.0
5411	Legal services	1 600	5 879 757	2 098 451	452 876	28 841	4.1	4.0
54111	Offices of lawyers	1 580	5 856 825	2 092 890	451 521	28 615	4.1	4.0
541110	Offices of lawyers	1 580	5 856 825	2 092 890	451 521	28 615	4.1	4.0
5411101	Offices of lawyers (except legal aid societies)	1 580	5 856 825	2 092 890	451 521	28 615	4.1	4.0
54119	Other legal services	20	22 932	5 561	1 355	226	18.4	1.1
541191	Title abstract & settlement offices	13	6 661	2 404	534	80	49.2	.4
541199	All other legal services	7	16 271	3 157	821	146	5.8	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	151	575 371	257 863	56 062	5 430	3.8	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	151	575 371	257 863	56 062	5 430	3.8	6.0
541211	Offices of certified public accountants	98	556 382	247 237	53 531	4 488	3.3	5.3
541213	Tax return preparation services	12	5 063	1 626	554	305	11.7	43.2
541214	Payroll services	16	10 127	7 421	1 589	553	13.8	26.7
541219	Other accounting services	25	3 799	1 579	388	84	42.2	11.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for the Place: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON, DC—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5413	Architectural, engineering, & related services	261	500 463	185 301	44 471	3 785	10.6	6.5
54131	Architectural services	122	243 985	91 375	21 675	1 901	11.4	1.8
541310	Architectural services	122	243 985	91 375	21 675	1 901	11.4	1.8
54133	Engineering services	134	253 942	92 467	22 518	1 856	9.9	11.0
541330	Engineering services	134	253 942	92 467	22 518	1 856	9.9	11.0
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
54135	Building inspection services	1	D	D	D	a	D	D
541350	Building inspection services	1	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	a	D	D
54138	Testing laboratories	1	D	D	D	a	D	D
541380	Testing laboratories	1	D	D	D	a	D	D
5414	Specialized design services	143	121 493	40 622	8 332	820	17.7	1.5
54141	Interior design services	51	62 038	20 540	4 279	377	8.8	.3
541410	Interior design services	51	62 038	20 540	4 279	377	8.8	.3
54142	Industrial design services	1	D	D	D	a	D	D
541420	Industrial design services	1	D	D	D	a	D	D
54143	Graphic design services	91	D	D	D	e	D	D
541430	Graphic design services	91	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists)	84	56 720	19 303	3 877	423	26.7	2.7
5414302	Commercial art	7	D	D	D	b	D	D
5415	Computer systems design & related services	295	505 015	205 455	48 187	4 188	4.8	10.2
54151	Computer systems design & related services	295	505 015	205 455	48 187	4 188	4.8	10.2
541511	Custom computer programming services	123	177 700	80 755	19 014	1 622	3.5	16.7
541512	Computer systems design services	118	259 949	89 611	20 848	1 705	6.5	7.3
5415121	Computer systems integrators	47	177 569	57 541	13 640	1 003	3.0	8.8
5415122	Computer systems consultants (except systems integrators)	71	82 380	32 070	7 208	702	14.0	4.0
541513	Computer facilities management services	37	62 272	32 543	7 592	787	–	4.3
541519	Other computer related services	17	5 094	2 546	733	74	25.6	.3
5416	Management, scientific, & technical consulting services	767	1 851 805	743 208	167 560	11 429	12.9	5.4
54161	Management consulting services	518	1 491 766	576 987	133 646	9 159	11.8	4.7
541611	Administrative management & general management consulting service	291	1 071 362	400 520	92 130	6 871	8.4	2.5
541612	Human resources & executive search consulting services	80	205 088	89 003	23 390	1 170	8.5	17.0
5416121	Actuarial consulting	6	D	D	D	e	D	D
5416122	Executive placement services	32	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	42	105 444	44 139	14 245	515	8.5	28.6
541613	Marketing consulting services	99	70 847	24 967	5 528	382	27.3	9.4
541614	Process, physical distribution, & logistics consulting services	8	9 676	5 849	1 044	48	11.6	3.3
541618	Other management consulting services	40	134 793	56 648	11 554	688	35.8	1.6
54162	Environmental consulting services	40	41 222	18 047	4 027	300	39.1	6.8
541620	Environmental consulting services	40	41 222	18 047	4 027	300	39.1	6.8
54169	Other scientific & technical consulting services	209	318 817	148 174	29 887	1 970	14.7	8.4
541690	Other scientific & technical consulting services	209	318 817	148 174	29 887	1 970	14.7	8.4
5417	Scientific research & development services	81	162 372	61 430	14 521	1 176	11.6	8.9
54171	R&D in the physical, engineering, & life sciences	32	76 569	26 377	6 132	485	7.5	6.0
541710	R&D in the physical, engineering, & life sciences	32	76 569	26 377	6 132	485	7.5	6.0
5417101	R&D in the physical & engineering sciences	26	72 153	25 299	5 962	473	3.6	4.7
5417102	Research & development in the life sciences	6	4 416	1 078	170	12	70.1	26.3
54172	Research & development in the social sciences & humanities	49	85 803	35 053	8 389	691	15.2	11.5
541720	R&D in the social sciences & humanities	49	85 803	35 053	8 389	691	15.2	11.5
5418	Advertising & related services	373	611 536	273 844	59 654	3 933	12.6	6.9
54181	Advertising agencies	31	44 793	22 772	4 752	344	11.0	3.3
541810	Advertising agencies	31	44 793	22 772	4 752	344	11.0	3.3
54182	Public relations agencies	312	493 925	230 629	50 290	3 192	13.0	8.1
541820	Public relations agencies	312	493 925	230 629	50 290	3 192	13.0	8.1
54183	Media buying services	4	3 216	1 670	284	27	–	–
541830	Media buying services	4	3 216	1 670	284	27	–	–
54184	Media representatives	4	D	D	D	b	D	D
541840	Media representatives	4	D	D	D	b	D	D
5418401	Radio & television advertising representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	3	D	D	D	b	D	D
54185	Display advertising	2	D	D	D	a	D	D
541850	Display advertising	2	D	D	D	a	D	D
5418502	Outdoor advertising services	2	D	D	D	a	D	D
54186	Direct mail advertising	11	34 563	13 236	3 071	248	18.1	1.0
541860	Direct mail advertising	11	34 563	13 236	3 071	248	18.1	1.0
54189	Other services related to advertising	9	15 782	2 526	562	56	5.6	–
541890	Other services related to advertising	9	15 782	2 526	562	56	5.6	–
5418902	Advertising specialties goods distributor	7	D	D	D	b	D	D
5418903	Sign painting & lettering shop	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for the Place: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON, DC—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	89	157 355	69 281	20 858	1 521	62.9	5.3
54191	Marketing research & public opinion polling	47	135 520	62 144	19 302	1 357	71.4	5.6
541910	Marketing research & public opinion polling	47	135 520	62 144	19 302	1 357	71.4	5.6
54192	Photographic services	29	7 351	2 133	517	99	22.2	9.4
541921	Photographic studios, portrait	11	2 215	507	99	27	33.7	17.4
541922	Commercial photography	18	5 136	1 626	418	72	17.3	5.9
54193	Translation & interpretation services	4	2 382	483	85	11	.4	–
541930	Translation & interpretation services	4	2 382	483	85	11	.4	–
54199	All other professional, scientific, & technical services	9	12 102	4 521	954	54	4.7	1.0
541990	All other professional, scientific, & technical services	9	12 102	4 521	954	54	4.7	1.0

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

DISTRICT OF COLUMBIA

There are no geographic notes for the District of Columbia.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

DISTRICT OF COLUMBIA

Washington, DC—MD—VA—WV PMSA

- District of Columbia, DC
- Calvert County, MD
- Charles County, MD
- Frederick County, MD
- Montgomery County, MD
- Prince George's County, MD
- Arlington County, VA
- Clarke County, VA
- Culpeper County, VA
- Fairfax County, VA
- Fauquier County, VA
- King George County, VA
- Loudoun County, VA
- Prince William County, VA
- Spotsylvania County, VA
- Stafford County, VA
- Warren County, VA
- Alexandria, VA (IC)
- Fairfax, VA (IC)
- Falls Church, VA (IC)
- Fredericksburg, VA (IC)
- Manassas, VA (IC)
- Manassas Park, VA (IC)
- Berkeley County, WV
- Jefferson County, WV

Washington—Baltimore, DC—MD—VA—WV CMSA

- Baltimore, MD PMSA
  - Anne Arundel County, MD
  - Baltimore County, MD
  - Carroll County, MD
  - Harford County, MD
  - Howard County, MD
  - Queen Anne's County, MD
  - Baltimore, MD (IC)
- Hagerstown, MD PMSA
  - Washington County, MD
- Washington, DC—MD—VA—WV PMSA
  - District of Columbia, DC
  - Calvert County, MD
  - Charles County, MD
  - Frederick County, MD
  - Montgomery County, MD
  - Prince George's County, MD
  - Arlington County, VA
  - Clarke County, VA
  - Culpeper County, VA
  - Fairfax County, VA
  - Fauquier County, VA
  - King George County, VA
  - Loudoun County, VA
  - Prince William County, VA
  - Spotsylvania County, VA
  - Stafford County, VA
  - Warren County, VA
  - Alexandria, VA (IC)
  - Fairfax, VA (IC)
  - Falls Church, VA (IC)
  - Fredericksburg, VA (IC)
  - Manassas, VA (IC)
  - Manassas Park, VA (IC)
  - Berkeley County, WV
  - Jefferson County, WV

U.S. Census Bureau, 1997 Economic Census

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Geographic Area Series

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Helping You Make Informed Decisions

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Economics and Statistics Administration
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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DELAWARE							
54	**Professional, scientific, & technical services**	**1 717**	**1 430 355**	**553 429**	**111 164**	**12 382**	**14.2**	**5.4**
541	Professional, scientific, & technical services	1 717	1 430 355	553 429	111 164	12 382	14.2	5.4
5411	Legal services	344	441 671	192 111	39 231	3 859	10.0	2.8
54111	Offices of lawyers	327	436 762	190 349	38 865	3 811	9.9	2.7
541110	Offices of lawyers	327	436 762	190 349	38 865	3 811	9.9	2.7
5411101	Offices of lawyers (except legal aid societies)	327	436 762	190 349	38 865	3 811	9.9	2.7
54119	Other legal services	17	4 909	1 762	366	48	24.8	5.0
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
541199	All other legal services	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	280	91 561	42 967	10 064	1 753	27.4	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	280	91 561	42 967	10 064	1 753	27.4	7.7
541211	Offices of certified public accountants	132	62 683	30 279	6 947	832	23.1	5.8
541213	Tax return preparation services	46	6 187	2 546	991	494	32.8	6.5
541214	Payroll services	12	D	D	D	b	D	D
541219	Other accounting services	90	D	D	D	e	D	D
5413	Architectural, engineering, & related services	283	250 158	108 156	25 469	2 548	18.5	7.2
54131	Architectural services	38	30 790	9 918	2 116	227	18.0	.4
541310	Architectural services	38	30 790	9 918	2 116	227	18.0	.4
54133	Engineering services	178	193 356	87 438	20 924	1 931	17.0	8.7
541330	Engineering services	178	193 356	87 438	20 924	1 931	17.0	8.7
54134	Drafting services	5	1 291	595	136	18	92.3	–
541340	Drafting services	5	1 291	595	136	18	92.3	–
54135	Building inspection services	13	2 444	1 223	264	43	27.1	3.1
541350	Building inspection services	13	2 444	1 223	264	43	27.1	3.1
54137	Surveying & mapping (except geophysical) services	24	5 578	2 704	646	108	42.4	6.7
541370	Surveying & mapping (except geophysical) services	24	5 578	2 704	646	108	42.4	6.7
54138	Testing laboratories	25	16 699	6 278	1 383	221	22.9	3.6
541380	Testing laboratories	25	16 699	6 278	1 383	221	22.9	3.6
5414	Specialized design services	73	36 623	16 604	3 841	422	26.2	2.2
54141	Interior design services	24	D	D	D	b	D	D
541410	Interior design services	24	D	D	D	b	D	D
54142	Industrial design services	3	D	D	D	c	D	D
541420	Industrial design services	3	D	D	D	c	D	D
54143	Graphic design services	46	13 359	5 009	966	142	43.6	1.2
541430	Graphic design services	46	13 359	5 009	966	142	43.6	1.2
5414301	Graphic design services (except commercial art & medical artists)	35	11 332	4 525	853	108	49.7	.8
5414302	Commercial art	11	2 027	484	113	34	9.5	3.5
5415	Computer systems design & related services	288	355 124	117 338	16 199	1 609	8.1	7.7
54151	Computer systems design & related services	288	355 124	117 338	16 199	1 609	8.1	7.7
541511	Custom computer programming services	113	D	D	D	f	D	D
541512	Computer systems design services	128	93 797	31 942	7 346	732	13.8	24.0
5415121	Computer systems integrators	43	65 927	20 332	4 695	511	2.8	27.6
5415122	Computer systems consultants (except systems integrators)	85	27 870	11 610	2 651	221	39.9	15.3
541513	Computer facilities management services	14	D	D	D	c	D	D
541519	Other computer related services	33	5 337	2 089	417	50	60.1	3.2
5416	Management, scientific, & technical consulting services	270	74 969	31 823	6 462	801	36.5	7.3
54161	Management consulting services	184	41 930	21 025	4 038	483	31.2	8.5
541611	Administrative management & general management consulting service	98	16 823	8 682	1 652	231	37.4	16.5
541612	Human resources & executive search consulting services	24	5 233	2 412	491	54	43.8	8.5
5416121	Actuarial consulting	1	D	D	D	a	D	D
5416122	Executive placement services	12	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	11	3 222	1 461	341	32	31.5	3.4
541613	Marketing consulting services	37	11 273	6 324	1 268	131	27.0	3.0
541614	Process, physical distribution, & logistics consulting services	13	5 080	2 060	406	42	18.9	–
541618	Other management consulting services	12	3 521	1 547	221	25	13.6	–
54162	Environmental consulting services	32	23 176	7 688	1 783	215	33.3	7.0
541620	Environmental consulting services	32	23 176	7 688	1 783	215	33.3	7.0
54169	Other scientific & technical consulting services	54	9 863	3 110	641	103	66.9	2.5
541690	Other scientific & technical consulting services	54	9 863	3 110	641	103	66.9	2.5
5417	Scientific research & development services	22	8 232	2 958	702	102	28.2	.9
54171	R&D in the physical, engineering, & life sciences	17	7 764	2 821	665	91	25.0	1.0
541710	R&D in the physical, engineering, & life sciences	17	7 764	2 821	665	91	25.0	1.0
5417101	R&D in the physical & engineering sciences	11	D	D	D	b	D	D
5417102	Research & development in the life sciences	6	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	5	468	137	37	11	81.8	–
541720	R&D in the social sciences & humanities	5	468	137	37	11	81.8	–

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DELAWARE—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	94	158 914	37 466	8 352	1 079	10.2	3.8
54181	Advertising agencies	32	D	D	D	e	D	D
541810	Advertising agencies	32	D	D	D	e	D	D
54182	Public relations agencies	9	D	D	D	a	D	D
541820	Public relations agencies	9	D	D	D	a	D	D
54183	Media buying services	1	D	D	D	a	D	D
541830	Media buying services	1	D	D	D	a	D	D
54184	Media representatives	2	D	D	D	b	D	D
541840	Media representatives	2	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
54185	Display advertising	8	14 551	3 088	792	73	1.6	31.6
541850	Display advertising	8	14 551	3 088	792	73	1.6	31.6
5418501	Display advertising (except outdoor)	1	D	D	D	a	D	D
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54186	Direct mail advertising	16	82 949	11 835	2 628	488	4.4	.1
541860	Direct mail advertising	16	82 949	11 835	2 628	488	4.4	.1
54189	Other services related to advertising	26	14 068	2 295	450	78	16.6	.5
541890	Other services related to advertising	26	14 068	2 295	450	78	16.6	.5
5418902	Advertising specialties goods distributor	13	11 278	1 830	341	45	1.7	–
5418903	Sign painting & lettering shop	11	D	D	D	b	D	D
5418909	All other advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	63	13 103	4 006	844	209	21.6	3.0
54191	Marketing research & public opinion polling	5	D	D	D	b	D	D
541910	Marketing research & public opinion polling	5	D	D	D	b	D	D
54192	Photographic services	45	8 892	2 865	643	143	12.9	3.8
541921	Photographic studios, portrait	35	6 138	1 936	454	114	17.8	5.1
541922	Commercial photography	10	2 754	929	189	29	2.2	.9
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	11	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	11	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	DELAWARE								
54	**Professional, scientific, & technical services**	**10**	**7 763**	**7 034**	**3 142**	**718**	**99**	**9.6**	**.9**
541	Professional, scientific, & technical services	10	7 763	7 034	3 142	718	99	9.6	.9
5411	Legal services	5	D	D	D	D	b	D	D
54111	Offices of lawyers	5	D	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	5	D	D	D	D	b	D	D
5417	Scientific research & development services	5	D	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	D	a	D	D
5417102	Research & development in the life sciences	3	D	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	D	a	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DOVER, DE MSA							
54	**Professional, scientific, & technical services**	**155**	**69 406**	**30 255**	**6 136**	**1 091**	**29.0**	**4.7**
541	Professional, scientific, & technical services	155	69 406	30 255	6 136	1 091	29.0	4.7
5411	Legal services	26	22 159	12 559	2 187	291	11.4	3.8
54111	Offices of lawyers	24	D	D	D	e	D	D
541110	Offices of lawyers	24	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	10 235	3 912	915	208	39.4	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	10 235	3 912	915	208	39.4	5.8
541211	Offices of certified public accountants	17	7 417	2 670	660	101	30.7	2.5
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	32	16 694	7 514	1 683	213	37.7	1.4
54133	Engineering services	17	11 367	5 018	1 179	135	39.3	1.0
541330	Engineering services	17	11 367	5 018	1 179	135	39.3	1.0
54137	Surveying & mapping (except geophysical) services	7	2 450	1 251	285	41	52.1	1.8
541370	Surveying & mapping (except geophysical) services	7	2 450	1 251	285	41	52.1	1.8
5415	Computer systems design & related services	19	8 385	2 879	614	106	46.5	9.6
54151	Computer systems design & related services	19	8 385	2 879	614	106	46.5	9.6
5418	Advertising & related services	8	6 253	1 865	404	183	12.3	1.5
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA							
54	**Professional, scientific, & technical services**	**15 494**	**19 882 819**	**8 074 293**	**1 844 762**	**164 081**	**15.3**	**7.1**
541	Professional, scientific, & technical services	15 494	19 882 819	8 074 293	1 844 762	164 081	15.3	7.1
5411	Legal services	4 438	4 426 760	1 820 485	410 471	35 501	16.2	4.8
54111	Offices of lawyers	4 173	D	D	D	k	D	D
541110	Offices of lawyers	4 173	D	D	D	k	D	D
5411101	Offices of lawyers (except legal aid societies)	4 173	D	D	D	k	D	D
54119	Other legal services	265	D	D	D	g	D	D
541191	Title abstract & settlement offices	206	D	D	D	g	D	D
541199	All other legal services	59	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 979	1 509 268	610 197	138 778	18 554	17.8	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 979	1 509 268	610 197	138 778	18 554	17.8	5.8
541211	Offices of certified public accountants	1 159	1 155 304	455 178	99 973	10 482	17.0	2.9
541213	Tax return preparation services	194	34 970	14 450	5 189	3 313	30.9	7.9
541214	Payroll services	86	191 704	83 898	20 723	2 460	2.8	15.2
541219	Other accounting services	540	127 290	56 671	12 893	2 299	43.6	17.8
5413	Architectural, engineering, & related services	2 149	D	D	D	k	D	D
54131	Architectural services	451	429 170	173 242	36 370	3 945	21.7	1.8
541310	Architectural services	451	429 170	173 242	36 370	3 945	21.7	1.8
54133	Engineering services	1 347	D	D	D	k	D	D
541330	Engineering services	1 347	D	D	D	k	D	D
54134	Drafting services	32	D	D	D	c	D	D
541340	Drafting services	32	D	D	D	c	D	D
54135	Building inspection services	72	D	D	D	e	D	D
541350	Building inspection services	72	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	122	42 916	19 518	4 341	610	27.4	4.0
541370	Surveying & mapping (except geophysical) services	122	42 916	19 518	4 341	610	27.4	4.0
54138	Testing laboratories	120	D	D	D	g	D	D
541380	Testing laboratories	120	D	D	D	g	D	D
5414	Specialized design services	639	D	D	D	h	D	D
54141	Interior design services	229	D	D	D	f	D	D
541410	Interior design services	229	D	D	D	f	D	D
54142	Industrial design services	35	D	D	D	g	D	D
541420	Industrial design services	35	D	D	D	g	D	D
54143	Graphic design services	359	169 135	52 041	10 804	1 304	38.2	3.9
541430	Graphic design services	359	169 135	52 041	10 804	1 304	38.2	3.9
5414301	Graphic design services (except commercial art & medical artists)	304	D	D	D	g	D	D
5414302	Commercial art	52	D	D	D	c	D	D
54149	Other specialized design services	16	D	D	D	b	D	D
541490	Other specialized design services	16	D	D	D	b	D	D
5415	Computer systems design & related services	2 132	D	D	D	k	D	D
54151	Computer systems design & related services	2 132	D	D	D	k	D	D
541511	Custom computer programming services	907	D	D	D	i	D	D
541512	Computer systems design services	919	2 591 590	945 595	225 265	17 335	7.1	6.6
5415121	Computer systems integrators	290	D	D	D	j	D	D
5415122	Computer systems consultants (except systems integrators)	629	D	D	D	h	D	D
541513	Computer facilities management services	52	D	D	D	g	D	D
541519	Other computer related services	254	219 375	63 514	15 031	1 091	20.1	5.4

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	2 388	2 531 164	1 005 307	236 872	18 456	21.7	9.1
54161	Management consulting services	1 810	2 114 329	850 245	201 644	14 862	17.4	9.6
541611	Administrative management & general management consulting service	812	1 351 531	521 034	134 546	9 273	13.3	7.8
541612	Human resources & executive search consulting services	460	336 167	166 619	34 406	2 878	29.2	10.2
5416121	Actuarial consulting	44	D	D	D	e	D	D
5416122	Executive placement services	244	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	172	120 788	55 918	12 340	1 030	31.0	5.4
541613	Marketing consulting services	364	222 790	92 389	18 079	1 573	32.4	20.6
541614	Process, physical distribution, & logistics consulting services	102	158 513	54 601	11 314	760	6.1	5.3
541618	Other management consulting services	72	45 328	15 602	3 299	378	20.7	19.3
54162	Environmental consulting services	214	243 903	87 071	20 007	2 164	52.5	5.4
541620	Environmental consulting services	214	243 903	87 071	20 007	2 164	52.5	5.4
54169	Other scientific & technical consulting services	364	172 932	67 991	15 221	1 430	30.4	8.4
541690	Other scientific & technical consulting services	364	172 932	67 991	15 221	1 430	30.4	8.4
5417	Scientific research & development services	209	700 182	230 901	58 417	3 981	6.3	12.4
54171	R&D in the physical, engineering, & life sciences	182	686 181	223 847	57 032	3 789	5.6	12.6
541710	R&D in the physical, engineering, & life sciences	182	686 181	223 847	57 032	3 789	5.6	12.6
5417101	R&D in the physical & engineering sciences	94	152 174	54 155	11 966	1 000	14.8	9.9
5417102	Research & development in the life sciences	88	534 007	169 692	45 066	2 789	3.0	13.3
54172	Research & development in the social sciences & humanities	27	14 001	7 054	1 385	192	38.2	3.8
541720	R&D in the social sciences & humanities	27	14 001	7 054	1 385	192	38.2	3.8
5418	Advertising & related services	989	1 291 576	396 590	86 284	9 819	24.1	7.3
54181	Advertising agencies	368	336 743	146 750	31 439	2 964	23.6	7.9
541810	Advertising agencies	368	336 743	146 750	31 439	2 964	23.6	7.9
54182	Public relations agencies	109	D	D	D	f	D	D
541820	Public relations agencies	109	D	D	D	f	D	D
54183	Media buying services	34	D	D	D	c	D	D
541830	Media buying services	34	D	D	D	c	D	D
54184	Media representatives	81	D	D	D	f	D	D
541840	Media representatives	81	D	D	D	f	D	D
5418401	Radio & television advertising representatives	33	40 569	13 628	2 981	329	2.5	6.4
5418402	Publishers' advertising representatives	48	D	D	D	f	D	D
54185	Display advertising	46	101 208	21 665	4 598	749	6.3	20.5
541850	Display advertising	46	101 208	21 665	4 598	749	6.3	20.5
5418501	Display advertising (except outdoor)	17	D	D	D	e	D	D
5418502	Outdoor advertising services	29	D	D	D	e	D	D
54186	Direct mail advertising	128	D	D	D	h	D	D
541860	Direct mail advertising	128	D	D	D	h	D	D
54187	Advertising material distribution services	16	D	D	D	c	D	D
541870	Advertising material distribution services	16	D	D	D	c	D	D
54189	Other services related to advertising	207	226 850	34 309	7 156	921	31.0	5.2
541890	Other services related to advertising	207	226 850	34 309	7 156	921	31.0	5.2
5418902	Advertising specialties goods distributor	116	182 384	22 179	4 514	574	23.2	5.3
5418903	Sign painting & lettering shop	61	D	D	D	c	D	D
5418909	All other advertising	29	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	571	D	D	D	i	D	D
54191	Marketing research & public opinion polling	122	383 116	157 395	37 028	4 790	14.9	18.7
541910	Marketing research & public opinion polling	122	383 116	157 395	37 028	4 790	14.9	18.7
54192	Photographic services	365	D	D	D	g	D	D
541921	Photographic studios, portrait	273	D	D	D	g	D	D
541922	Commercial photography	92	24 959	6 297	1 380	245	36.9	17.4
54193	Translation & interpretation services	14	D	D	D	b	D	D
541930	Translation & interpretation services	14	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	70	21 332	6 767	1 322	243	20.6	16.5
541990	All other professional, scientific, & technical services	70	21 332	6 767	1 322	243	20.6	16.5

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Atlantic–Cape May, NJ PMSA							
54	**Professional, scientific, & technical services**	**724**	**449 910**	**184 119**	**40 984**	**4 680**	**24.1**	**7.5**
541	Professional, scientific, & technical services	724	449 910	184 119	40 984	4 680	24.1	7.5
5411	Legal services	280	132 275	64 055	12 864	1 384	30.4	7.1
54111	Offices of lawyers	261	123 936	60 382	12 141	1 274	31.7	2.9
541110	Offices of lawyers	261	123 936	60 382	12 141	1 274	31.7	2.9
5411101	Offices of lawyers (except legal aid societies)	261	123 936	60 382	12 141	1 274	31.7	2.9
54119	Other legal services	19	8 339	3 673	723	110	11.2	70.3
541191	Title abstract & settlement offices	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	109	41 928	19 201	4 312	790	38.8	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	109	41 928	19 201	4 312	790	38.8	4.4
541211	Offices of certified public accountants	64	D	D	D	e	D	D
541213	Tax return preparation services	16	D	D	D	e	D	D
541219	Other accounting services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	118	86 327	38 708	9 497	971	24.1	7.0
54131	Architectural services	25	14 534	5 479	1 190	135	19.9	12.6
541310	Architectural services	25	14 534	5 479	1 190	135	19.9	12.6
54133	Engineering services	68	64 638	29 651	7 569	691	21.5	5.3
541330	Engineering services	68	64 638	29 651	7 569	691	21.5	5.3
54135	Building inspection services	3	D	D	D	b	D	D
541350	Building inspection services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	19	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	19	D	D	D	b	D	D
5414	Specialized design services	32	12 630	2 814	558	97	68.2	6.3
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
54143	Graphic design services	15	D	D	D	b	D	D
541430	Graphic design services	15	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5415	Computer systems design & related services	52	88 261	38 399	9 285	778	2.9	9.5
54151	Computer systems design & related services	52	88 261	38 399	9 285	778	2.9	9.5
541511	Custom computer programming services	16	D	D	D	e	D	D
541512	Computer systems design services	26	D	D	D	c	D	D
5415121	Computer systems integrators	10	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	55	16 528	6 262	1 317	187	39.7	9.5
54161	Management consulting services	39	D	D	D	c	D	D
541611	Administrative management & general management consulting service	26	7 041	2 526	427	74	38.8	19.7
54169	Other scientific & technical consulting services	9	3 598	1 760	456	56	46.0	–
541690	Other scientific & technical consulting services	9	3 598	1 760	456	56	46.0	–
5417	Scientific research & development services	6	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	c	D	D
5418	Advertising & related services	47	29 304	7 931	1 710	215	33.1	14.8
54189	Other services related to advertising	13	D	D	D	b	D	D
541890	Other services related to advertising	13	D	D	D	b	D	D
5418903	Sign painting & lettering shop	5	1 369	461	79	19	27.6	17.8
5419	Other professional, scientific, & technical services	25	D	D	D	c	D	D
54192	Photographic services	21	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	Philadelphia, PA–NJ PMSA							
54	**Professional, scientific, & technical services**	**13 093**	**18 002 581**	**7 343 252**	**1 694 006**	**147 380**	**15.1**	**7.2**
541	Professional, scientific, & technical services	13 093	18 002 581	7 343 252	1 694 006	147 380	15.1	7.2
5411	Legal services	3 762	3 845 098	1 565 937	357 905	30 179	16.1	4.9
54111	Offices of lawyers	3 536	3 728 192	1 526 461	349 102	28 900	15.8	4.9
541110	Offices of lawyers	3 536	3 728 192	1 526 461	349 102	28 900	15.8	4.9
5411101	Offices of lawyers (except legal aid societies)	3 536	3 728 192	1 526 461	349 102	28 900	15.8	4.9
54119	Other legal services	226	116 906	39 476	8 803	1 279	28.4	4.7
541191	Title abstract & settlement offices	179	81 076	27 164	6 116	942	32.4	5.9
541199	All other legal services	47	35 830	12 312	2 687	337	19.3	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 624	1 380 511	549 569	124 928	16 164	16.3	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 624	1 380 511	549 569	124 928	16 164	16.3	5.8
541211	Offices of certified public accountants	976	1 069 256	413 121	90 774	9 400	16.0	2.7
541213	Tax return preparation services	141	26 990	11 089	3 824	2 545	31.4	8.6
541214	Payroll services	69	182 522	78 523	19 562	2 358	2.4	15.6
541219	Other accounting services	438	101 743	46 836	10 768	1 861	40.1	19.8

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Philadelphia, PA–NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5413	Architectural, engineering, & related services	1 768	3 886 465	1 841 587	428 337	34 708	11.9	3.8
54131	Architectural services	391	384 680	158 556	33 142	3 597	22.1	1.5
541310	Architectural services	391	384 680	158 556	33 142	3 597	22.1	1.5
54133	Engineering services	1 113	3 333 021	1 606 009	377 363	28 978	10.0	3.9
541330	Engineering services	1 113	3 333 021	1 606 009	377 363	28 978	10.0	3.9
54134	Drafting services	29	9 816	6 203	1 564	166	13.1	1.9
541340	Drafting services	29	9 816	6 203	1 564	166	13.1	1.9
54135	Building inspection services	59	20 750	8 500	1 803	258	18.0	34.5
541350	Building inspection services	59	20 750	8 500	1 803	258	18.0	34.5
54137	Surveying & mapping (except geophysical) services	79	35 880	16 256	3 662	481	22.7	2.6
541370	Surveying & mapping (except geophysical) services	79	35 880	16 256	3 662	481	22.7	2.6
54138	Testing laboratories	92	99 917	44 887	10 542	1 212	29.7	3.5
541380	Testing laboratories	92	99 917	44 887	10 542	1 212	29.7	3.5
5414	Specialized design services	533	314 468	112 911	24 491	3 039	37.1	5.7
54141	Interior design services	195	113 157	27 846	5 796	801	42.9	10.3
541410	Interior design services	195	113 157	27 846	5 796	801	42.9	10.3
54142	Industrial design services	27	46 847	36 984	8 563	1 070	23.9	1.2
541420	Industrial design services	27	46 847	36 984	8 563	1 070	23.9	1.2
54143	Graphic design services	297	147 291	45 134	9 410	1 092	35.9	3.8
541430	Graphic design services	297	147 291	45 134	9 410	1 092	35.9	3.8
5414301	Graphic design services (except commercial art & medical artists)	254	126 624	39 616	8 178	929	36.8	1.4
5414302	Commercial art	40	D	D	D	c	D	D
54149	Other specialized design services	14	7 173	2 947	722	76	59.4	–
541490	Other specialized design services	14	7 173	2 947	722	76	59.4	–
5415	Computer systems design & related services	1 817	3 887 331	1 542 339	352 264	26 897	9.3	9.7
54151	Computer systems design & related services	1 817	3 887 331	1 542 339	352 264	26 897	9.3	9.7
541511	Custom computer programming services	788	978 256	476 133	102 381	7 844	15.5	11.3
541512	Computer systems design services	773	2 476 408	903 873	215 539	16 433	6.8	6.0
5415121	Computer systems integrators	240	2 062 482	703 546	169 404	12 773	3.9	5.4
5415122	Computer systems consultants (except systems integrators)	533	413 926	200 327	46 135	3 660	21.6	9.0
541513	Computer facilities management services	36	219 078	101 132	19 759	1 579	.1	48.8
541519	Other computer related services	220	213 589	61 201	14 585	1 041	18.8	5.4
5416	Management, scientific, & technical consulting services	2 063	2 416 070	961 091	228 168	17 304	21.2	9.3
54161	Management consulting services	1 590	2 042 024	820 391	196 187	14 146	17.2	9.7
541611	Administrative management & general management consulting service	692	1 326 996	509 306	132 444	8 947	12.8	7.6
541612	Human resources & executive search consulting services	431	328 293	162 421	33 510	2 765	29.1	10.3
5416121	Actuarial consulting	43	52 093	23 927	5 448	430	13.7	.4
5416122	Executive placement services	231	161 187	85 842	16 486	1 399	32.3	17.0
5416123	Human resources & personnel management consulting	157	115 013	52 652	11 576	936	31.6	5.5
541613	Marketing consulting services	320	210 204	85 762	16 729	1 436	32.5	21.7
541614	Process, physical distribution, & logistics consulting services	89	137 113	49 565	10 617	661	6.5	6.1
541618	Other management consulting services	58	39 418	13 337	2 887	337	21.8	22.2
54162	Environmental consulting services	175	217 417	78 655	18 070	1 915	53.9	5.2
541620	Environmental consulting services	175	217 417	78 655	18 070	1 915	53.9	5.2
54169	Other scientific & technical consulting services	298	156 629	62 045	13 911	1 243	27.4	9.2
541690	Other scientific & technical consulting services	298	156 629	62 045	13 911	1 243	27.4	9.2
5417	Scientific research & development services	184	655 544	223 008	56 643	3 744	6.2	13.2
54171	R&D in the physical, engineering, & life sciences	162	642 054	216 091	55 287	3 562	5.5	13.4
541710	R&D in the physical, engineering, & life sciences	162	642 054	216 091	55 287	3 562	5.5	13.4
5417101	R&D in the physical & engineering sciences	82	111 130	47 515	10 482	806	18.8	13.4
5417102	Research & development in the life sciences	80	530 924	168 576	44 805	2 756	2.8	13.4
54172	Research & development in the social sciences & humanities	22	13 490	6 917	1 356	182	36.5	4.0
541720	R&D in the social sciences & humanities	22	13 490	6 917	1 356	182	36.5	4.0
5418	Advertising & related services	851	1 109 213	352 681	76 531	8 695	25.8	7.5
54181	Advertising agencies	316	299 091	128 990	27 499	2 564	23.4	7.6
541810	Advertising agencies	316	299 091	128 990	27 499	2 564	23.4	7.6
54182	Public relations agencies	94	68 565	26 686	5 895	639	41.3	5.1
541820	Public relations agencies	94	68 565	26 686	5 895	639	41.3	5.1
54183	Media buying services	32	16 981	7 477	1 554	161	9.9	20.7
541830	Media buying services	32	16 981	7 477	1 554	161	9.9	20.7
54184	Media representatives	79	121 482	34 927	7 312	747	12.7	13.7
541840	Media representatives	79	121 482	34 927	7 312	747	12.7	13.7
5418401	Radio & television advertising representatives	33	40 569	13 628	2 981	329	2.5	6.4
5418402	Publishers' advertising representatives	46	80 913	21 299	4 331	418	17.8	17.4
54185	Display advertising	37	83 014	17 397	3 564	661	7.4	19.0
541850	Display advertising	37	83 014	17 397	3 564	661	7.4	19.0
5418501	Display advertising (except outdoor)	16	35 487	4 070	894	429	11.6	.6
5418502	Outdoor advertising services	21	47 527	13 327	2 670	232	4.2	32.8
54186	Direct mail advertising	111	299 185	102 786	23 437	2 895	31.3	1.5
541860	Direct mail advertising	111	299 185	102 786	23 437	2 895	31.3	1.5
54187	Advertising material distribution services	13	14 701	3 699	855	220	34.7	35.8
541870	Advertising material distribution services	13	14 701	3 699	855	220	34.7	35.8

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Philadelphia, PA–NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services—Con.							
54189	Other services related to advertising	169	206 194	30 719	6 415	808	31.7	5.4
541890	Other services related to advertising	169	206 194	30 719	6 415	808	31.7	5.4
5418902	Advertising specialties goods distributor	99	167 528	19 811	4 056	511	24.7	5.6
5418903	Sign painting & lettering shop	45	D	D	D	c	D	D
5418909	All other advertising	24	29 831	8 720	1 933	189	61.2	3.6
5419	Other professional, scientific, & technical services	491	507 881	194 129	44 739	6 650	17.3	18.2
54191	Marketing research & public opinion polling	116	382 075	157 028	36 956	4 738	14.8	18.8
541910	Marketing research & public opinion polling	116	382 075	157 028	36 956	4 738	14.8	18.8
54192	Photographic services	306	101 334	29 102	6 167	1 638	26.7	17.2
541921	Photographic studios, portrait	235	80 184	24 105	5 071	1 445	22.9	16.4
541922	Commercial photography	71	21 150	4 997	1 096	193	40.9	20.3
54193	Translation & interpretation services	13	6 932	2 155	487	73	15.5	–
541930	Translation & interpretation services	13	6 932	2 155	487	73	15.5	–
54199	All other professional, scientific, & technical services	56	17 540	5 844	1 129	201	18.8	17.8
541990	All other professional, scientific, & technical services	56	17 540	5 844	1 129	201	18.8	17.8
	Vineland–Millville–Bridgeton, NJ PMSA							
54	**Professional, scientific, & technical services**	**200**	**88 892**	**34 093**	**7 151**	**1 061**	**33.2**	**3.7**
541	Professional, scientific, & technical services	200	88 892	34 093	7 151	1 061	33.2	3.7
5411	Legal services	89	40 517	17 585	3 944	506	30.3	5.4
54111	Offices of lawyers	86	39 072	17 171	3 832	485	31.4	4.4
541110	Offices of lawyers	86	39 072	17 171	3 832	485	31.4	4.4
5411101	Offices of lawyers (except legal aid societies)	86	39 072	17 171	3 832	485	31.4	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	9 564	4 613	1 029	170	55.2	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	9 564	4 613	1 029	170	55.2	1.3
541211	Offices of certified public accountants	21	D	D	D	c	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	10 003	4 543	897	135	56.5	1.7
5416	Management, scientific, & technical consulting services	15	22 637	5 765	911	174	16.7	.8
54161	Management consulting services	8	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	9	2 250	632	160	21	9.0	24.3
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	Wilmington–Newark, DE–MD PMSA							
54	**Professional, scientific, & technical services**	**1 477**	**1 341 436**	**512 829**	**102 621**	**10 960**	**13.7**	**5.3**
541	Professional, scientific, & technical services	1 477	1 341 436	512 829	102 621	10 960	13.7	5.3
5411	Legal services	307	408 870	172 908	35 758	3 432	10.8	2.6
54111	Offices of lawyers	290	D	D	D	h	D	D
541110	Offices of lawyers	290	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	290	D	D	D	h	D	D
54119	Other legal services	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	209	77 265	36 814	8 509	1 430	28.4	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	209	77 265	36 814	8 509	1 430	28.4	7.8
541211	Offices of certified public accountants	98	D	D	D	f	D	D
541213	Tax return preparation services	34	D	D	D	e	D	D
541219	Other accounting services	66	D	D	D	e	D	D
5413	Architectural, engineering, & related services	234	D	D	D	g	D	D
54131	Architectural services	30	27 072	8 402	1 851	186	13.0	.6
541310	Architectural services	30	27 072	8 402	1 851	186	13.0	.6
54133	Engineering services	153	D	D	D	g	D	D
541330	Engineering services	153	D	D	D	g	D	D
54135	Building inspection services	10	D	D	D	b	D	D
541350	Building inspection services	10	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	14	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	14	D	D	D	b	D	D
54138	Testing laboratories	24	D	D	D	c	D	D
541380	Testing laboratories	24	D	D	D	c	D	D
5414	Specialized design services	68	35 416	16 598	3 838	415	24.8	1.9
54141	Interior design services	20	D	D	D	b	D	D
541410	Interior design services	20	D	D	D	b	D	D
54142	Industrial design services	4	D	D	D	c	D	D
541420	Industrial design services	4	D	D	D	c	D	D
54143	Graphic design services	44	D	D	D	c	D	D
541430	Graphic design services	44	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	34	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Wilmington–Newark, DE–MD PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	259	D	D	D	g	D	D
54151	Computer systems design & related services	259	D	D	D	g	D	D
541511	Custom computer programming services	102	D	D	D	f	D	D
541512	Computer systems design services	117	88 708	30 690	7 054	683	14.4	23.7
5415121	Computer systems integrators	39	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	78	D	D	D	c	D	D
541513	Computer facilities management services	12	D	D	D	c	D	D
541519	Other computer related services	28	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	255	75 929	32 189	6 476	791	36.2	6.2
54161	Management consulting services	173	41 973	21 038	3 989	471	30.7	6.8
541611	Administrative management & general management consulting service	90	16 695	8 834	1 612	227	36.0	13.2
541612	Human resources & executive search consulting services	21	D	D	D	b	D	D
541613	Marketing consulting services	39	11 840	6 329	1 293	130	29.3	2.9
541618	Other management consulting services	11	D	D	D	b	D	D
54162	Environmental consulting services	30	22 225	7 247	1 672	200	34.5	7.6
541620	Environmental consulting services	30	22 225	7 247	1 672	200	34.5	7.6
54169	Other scientific & technical consulting services	52	11 731	3 904	815	120	59.2	1.2
541690	Other scientific & technical consulting services	52	11 731	3 904	815	120	59.2	1.2
5417	Scientific research & development services	18	D	D	D	b	D	D
5418	Advertising & related services	82	150 809	35 346	7 883	888	10.0	4.4
54181	Advertising agencies	31	29 416	14 610	3 251	323	32.2	3.9
541810	Advertising agencies	31	29 416	14 610	3 251	323	32.2	3.9
54184	Media representatives	1	D	D	D	b	D	D
541840	Media representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	5	D	D	D	b	D	D
54186	Direct mail advertising	13	D	D	D	e	D	D
541860	Direct mail advertising	13	D	D	D	e	D	D
54189	Other services related to advertising	22	D	D	D	b	D	D
541890	Other services related to advertising	22	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	45	D	D	D	c	D	D
54192	Photographic services	30	D	D	D	b	D	D
541921	Photographic studios, portrait	21	D	D	D	b	D	D
541922	Commercial photography	9	D	D	D	b	D	D
	AREA OUTSIDE DELAWARE METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**194**	**46 768**	**19 999**	**4 403**	**694**	**32.4**	**9.3**
541	Professional, scientific, & technical services	194	46 768	19 999	4 403	694	32.4	9.3
5411	Legal services	50	18 111	9 383	1 879	246	15.4	7.1
54111	Offices of lawyers	48	D	D	D	c	D	D
541110	Offices of lawyers	48	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	48	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	46	9 531	3 499	945	204	38.5	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	46	9 531	3 499	945	204	38.5	5.5
541211	Offices of certified public accountants	25	6 754	2 439	624	99	31.5	4.5
541213	Tax return preparation services	6	1 318	338	148	66	40.6	–
541219	Other accounting services	15	1 459	722	173	39	69.4	14.9
5413	Architectural, engineering, & related services	35	8 665	4 141	942	137	57.9	6.0
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
5418	Advertising & related services	8	3 008	541	126	23	25.1	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	DOVER, DE MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	b	D	D
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA								
54	**Professional, scientific, & technical services**	**125**	**D**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	125	D	D	D	D	h	D	D
5411	Legal services	48	D	D	D	D	f	D	D
54111	Offices of lawyers	48	D	D	D	D	f	D	D
541110	Offices of lawyers	48	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	48	D	D	D	D	f	D	D
5417	Scientific research & development services	77	D	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	52	D	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	52	D	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	11	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	41	D	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities	25	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	25	D	D	D	D	c	D	D
	Atlantic–Cape May, NJ PMSA								
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	D	b	D	D
	Philadelphia, PA–NJ PMSA								
54	**Professional, scientific, & technical services**	**109**	**283 226**	**269 126**	**134 103**	**31 520**	**3 413**	**6.2**	**6.3**
541	Professional, scientific, & technical services	109	283 226	269 126	134 103	31 520	3 413	6.2	6.3
5411	Legal services	38	52 446	51 703	37 408	8 179	884	1.6	4.8
54111	Offices of lawyers	38	52 446	51 703	37 408	8 179	884	1.6	4.8
541110	Offices of lawyers	38	52 446	51 703	37 408	8 179	884	1.6	4.8
5411102	Legal aid societies & similar legal services	38	52 446	51 703	37 408	8 179	884	1.6	4.8
5417	Scientific research & development services	71	230 780	217 423	96 695	23 341	2 529	7.3	6.6
54171	R&D in the physical, engineering, & life sciences	47	201 400	188 682	86 651	21 001	2 293	5.0	5.5
541710	R&D in the physical, engineering, & life sciences	47	201 400	188 682	86 651	21 001	2 293	5.0	5.5
5417101	R&D in the physical & engineering sciences	8	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	39	D	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities	24	29 380	28 741	10 044	2 340	236	23.4	13.9
541720	R&D in the social sciences & humanities	24	29 380	28 741	10 044	2 340	236	23.4	13.9
	Vineland–Millville–Bridgeton, NJ PMSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
	Wilmington–Newark, DE–MD PMSA								
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	D	b	D	D
	AREA OUTSIDE DELAWARE METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KENT COUNTY, DE							
54	**Professional, scientific, & technical services**	**155**	**69 406**	**30 255**	**6 136**	**1 091**	**29.0**	**4.7**
541	Professional, scientific, & technical services	155	69 406	30 255	6 136	1 091	29.0	4.7
5411	Legal services	26	22 159	12 559	2 187	291	11.4	3.8
54111	Offices of lawyers	24	D	D	D	e	D	D
541110	Offices of lawyers	24	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	10 235	3 912	915	208	39.4	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	10 235	3 912	915	208	39.4	5.8
541211	Offices of certified public accountants	17	7 417	2 670	660	101	30.7	2.5
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	32	16 694	7 514	1 683	213	37.7	1.4
54133	Engineering services	17	11 367	5 018	1 179	135	39.3	1.0
541330	Engineering services	17	11 367	5 018	1 179	135	39.3	1.0
54137	Surveying & mapping (except geophysical) services	7	2 450	1 251	285	41	52.1	1.8
541370	Surveying & mapping (except geophysical) services	7	2 450	1 251	285	41	52.1	1.8
5415	Computer systems design & related services	19	8 385	2 879	614	106	46.5	9.6
54151	Computer systems design & related services	19	8 385	2 879	614	106	46.5	9.6
5418	Advertising & related services	8	6 253	1 865	404	183	12.3	1.5
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	NEW CASTLE COUNTY, DE							
54	**Professional, scientific, & technical services**	**1 368**	**1 314 181**	**503 175**	**100 625**	**10 597**	**12.7**	**5.3**
541	Professional, scientific, & technical services	1 368	1 314 181	503 175	100 625	10 597	12.7	5.3
5411	Legal services	268	401 401	170 169	35 165	3 322	9.7	2.5
54111	Offices of lawyers	255	397 439	168 549	34 831	3 282	9.7	2.5
541110	Offices of lawyers	255	397 439	168 549	34 831	3 282	9.7	2.5
5411101	Offices of lawyers (except legal aid societies)	255	397 439	168 549	34 831	3 282	9.7	2.5
54119	Other legal services	13	3 962	1 620	334	40	15.6	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	190	71 795	35 556	8 204	1 341	24.2	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	190	71 795	35 556	8 204	1 341	24.2	8.2
541211	Offices of certified public accountants	90	48 512	25 170	5 663	632	20.8	6.5
541213	Tax return preparation services	30	D	D	D	e	D	D
541219	Other accounting services	59	D	D	D	e	D	D
5413	Architectural, engineering, & related services	216	224 799	96 501	22 844	2 198	15.6	7.7
54131	Architectural services	28	D	D	D	c	D	D
541310	Architectural services	28	D	D	D	c	D	D
54133	Engineering services	144	177 658	80 295	19 249	1 729	14.6	9.1
541330	Engineering services	144	177 658	80 295	19 249	1 729	14.6	9.1
54135	Building inspection services	8	D	D	D	b	D	D
541350	Building inspection services	8	D	D	D	b	D	D
54138	Testing laboratories	24	D	D	D	c	D	D
541380	Testing laboratories	24	D	D	D	c	D	D
5414	Specialized design services	65	D	D	D	e	D	D
54141	Interior design services	19	D	D	D	b	D	D
541410	Interior design services	19	D	D	D	b	D	D
54142	Industrial design services	3	D	D	D	c	D	D
541420	Industrial design services	3	D	D	D	c	D	D
54143	Graphic design services	43	D	D	D	c	D	D
541430	Graphic design services	43	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	33	D	D	D	c	D	D
5415	Computer systems design & related services	254	343 996	113 465	15 357	1 484	7.0	7.3
54151	Computer systems design & related services	254	343 996	113 465	15 357	1 484	7.0	7.3
541511	Custom computer programming services	99	D	D	D	f	D	D
541512	Computer systems design services	115	D	D	D	f	D	D
5415121	Computer systems integrators	39	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	76	D	D	D	c	D	D
541513	Computer facilities management services	12	D	D	D	c	D	D
541519	Other computer related services	28	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	234	69 958	30 046	6 098	733	35.3	6.5
54161	Management consulting services	159	39 099	19 990	3 849	448	28.4	7.3
541611	Administrative management & general management consulting service	81	D	D	D	c	D	D
541612	Human resources & executive search consulting services	21	D	D	D	b	D	D
541613	Marketing consulting services	35	D	D	D	c	D	D
541618	Other management consulting services	10	D	D	D	b	D	D
54162	Environmental consulting services	26	21 475	7 072	1 638	191	32.7	7.4
541620	Environmental consulting services	26	21 475	7 072	1 638	191	32.7	7.4
54169	Other scientific & technical consulting services	49	9 384	2 984	611	94	69.6	1.5
541690	Other scientific & technical consulting services	49	9 384	2 984	611	94	69.6	1.5
5417	Scientific research & development services	18	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW CASTLE COUNTY, DE—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	78	149 653	35 060	7 822	873	9.8	4.0
54181	Advertising agencies	30	D	D	D	e	D	D
541810	Advertising agencies	30	D	D	D	e	D	D
54184	Media representatives	1	D	D	D	b	D	D
541840	Media representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
54185	Display advertising	5	D	D	D	b	D	D
541850	Display advertising	5	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54186	Direct mail advertising	13	D	D	D	e	D	D
541860	Direct mail advertising	13	D	D	D	e	D	D
54189	Other services related to advertising	21	D	D	D	b	D	D
541890	Other services related to advertising	21	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	45	D	D	D	c	D	D
54192	Photographic services	30	D	D	D	b	D	D
541921	Photographic studios, portrait	21	D	D	D	b	D	D
541922	Commercial photography	9	D	D	D	b	D	D
	SUSSEX COUNTY, DE							
54	**Professional, scientific, & technical services**	**194**	**46 768**	**19 999**	**4 403**	**694**	**32.4**	**9.3**
541	Professional, scientific, & technical services	194	46 768	19 999	4 403	694	32.4	9.3
5411	Legal services	50	18 111	9 383	1 879	246	15.4	7.1
54111	Offices of lawyers	48	D	D	D	c	D	D
541110	Offices of lawyers	48	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	48	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	46	9 531	3 499	945	204	38.5	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	46	9 531	3 499	945	204	38.5	5.5
541211	Offices of certified public accountants	25	6 754	2 439	624	99	31.5	4.5
541213	Tax return preparation services	6	1 318	338	148	66	40.6	–
541219	Other accounting services	15	1 459	722	173	39	69.4	14.9
5413	Architectural, engineering, & related services	35	8 665	4 141	942	137	57.9	6.0
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
5418	Advertising & related services	8	3 008	541	126	23	25.1	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DOVER, DE							
54	**Professional, scientific, & technical services**	**89**	**52 253**	**23 930**	**4 687**	**820**	**19.4**	**4.6**
541	Professional, scientific, & technical services	89	52 253	23 930	4 687	820	19.4	4.6
5411	Legal services	22	20 988	12 060	2 038	282	9.0	3.7
54111	Offices of lawyers	21	D	D	D	e	D	D
541110	Offices of lawyers	21	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	5 959	1 977	489	94	31.2	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	5 959	1 977	489	94	31.2	2.5
541211	Offices of certified public accountants	7	4 841	1 585	411	61	24.6	–
5413	Architectural, engineering, & related services	18	10 247	5 101	1 154	134	27.3	1.1
5415	Computer systems design & related services	9	6 249	2 137	448	74	31.7	11.5
54151	Computer systems design & related services	9	6 249	2 137	448	74	31.7	11.5
5418	Advertising & related services	6	D	D	D	c	D	D
	ELSMERE, DE							
54	**Professional, scientific, & technical services**	**7**	**3 007**	**1 676**	**499**	**61**	**26.4**	**–**
541	Professional, scientific, & technical services	7	3 007	1 676	499	61	26.4	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GEORGETOWN, DE							
54	**Professional, scientific, & technical services**	**37**	**17 007**	**9 042**	**1 908**	**243**	**15.6**	**4.9**
541	Professional, scientific, & technical services	37	17 007	9 042	1 908	243	15.6	4.9
5411	Legal services	25	12 368	7 212	1 454	171	9.8	4.8
54111	Offices of lawyers	25	12 368	7 212	1 454	171	9.8	4.8
541110	Offices of lawyers	25	12 368	7 212	1 454	171	9.8	4.8
5411101	Offices of lawyers (except legal aid societies)	25	12 368	7 212	1 454	171	9.8	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 298	1 041	273	39	7.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 298	1 041	273	39	7.5	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	LAUREL, DE							
54	**Professional, scientific, & technical services**	**7**	**400**	**108**	**17**	**8**	**97.8**	**2.3**
	LEWES, DE							
54	**Professional, scientific, & technical services**	**10**	**788**	**309**	**53**	**9**	**42.0**	**12.8**
	MIDDLETOWN, DE							
54	**Professional, scientific, & technical services**	**11**	**2 793**	**1 259**	**298**	**44**	**21.2**	**31.9**
541	Professional, scientific, & technical services	11	2 793	1 259	298	44	21.2	31.9
	MILFORD, DE *							
54	**Professional, scientific, & technical services**	**11**	**5 973**	**2 018**	**463**	**81**	**49.8**	**3.1**
541	Professional, scientific, & technical services	11	5 973	2 018	463	81	49.8	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 683	686	152	33	54.2	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 683	686	152	33	54.2	11.2
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	MILFORD, DE (KENT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	MILFORD, DE (SUSSEX COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	NEWARK, DE							
54	**Professional, scientific, & technical services**	**96**	**57 511**	**23 073**	**4 764**	**509**	**16.0**	**12.6**
541	Professional, scientific, & technical services	96	57 511	23 073	4 764	509	16.0	12.6
5411	Legal services	14	3 178	1 473	312	44	17.6	–
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	5 619	2 948	656	84	18.9	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	5 619	2 948	656	84	18.9	5.8
5413	Architectural, engineering, & related services	18	14 762	6 921	1 200	179	20.7	2.6
54133	Engineering services	10	9 564	5 186	812	112	16.9	4.0
541330	Engineering services	10	9 564	5 186	812	112	16.9	4.0
5415	Computer systems design & related services	20	22 146	7 033	1 619	125	2.5	28.9
54151	Computer systems design & related services	20	22 146	7 033	1 619	125	2.5	28.9
541512	Computer systems design services	11	18 492	5 095	1 234	92	1.4	26.0
5415121	Computer systems integrators	6	17 106	4 468	1 065	81	–	28.2
5416	Management, scientific, & technical consulting services	19	9 436	3 808	806	49	41.1	1.2
54161	Management consulting services	14	5 114	3 115	644	36	10.9	2.2
54169	Other scientific & technical consulting services	4	D	D	D	a	D	D
541690	Other scientific & technical consulting services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW CASTLE, DE							
54	**Professional, scientific, & technical services**	**42**	**96 738**	**17 035**	**3 964**	**601**	**5.4**	**2.2**
541	Professional, scientific, & technical services	42	96 738	17 035	3 964	601	5.4	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
5413	Architectural, engineering, & related services	11	D	D	D	c	D	D
5415	Computer systems design & related services	10	7 990	2 303	487	47	10.7	16.1
54151	Computer systems design & related services	10	7 990	2 303	487	47	10.7	16.1
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	6 972	1 931	528	59	26.7	4.9
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	c	D	D
54186	Direct mail advertising	4	D	D	D	c	D	D
541860	Direct mail advertising	4	D	D	D	c	D	D
	SEAFORD, DE							
54	**Professional, scientific, & technical services**	**16**	**3 261**	**1 022**	**269**	**89**	**51.9**	**5.2**
541	Professional, scientific, & technical services	16	3 261	1 022	269	89	51.9	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 374	747	220	74	53.0	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 374	747	220	74	53.0	4.1
	SMYRNA, DE *							
54	**Professional, scientific, & technical services**	**9**	**1 332**	**556**	**139**	**34**	**46.6**	**4.4**
541	Professional, scientific, & technical services	9	1 332	556	139	34	46.6	4.4
	SMYRNA, DE (KENT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**9**	**1 332**	**556**	**139**	**34**	**46.6**	**4.4**
541	Professional, scientific, & technical services	9	1 332	556	139	34	46.6	4.4
	WILMINGTON, DE							
54	**Professional, scientific, & technical services**	**450**	**690 171**	**266 203**	**46 669**	**4 322**	**9.6**	**4.9**
541	Professional, scientific, & technical services	450	690 171	266 203	46 669	4 322	9.6	4.9
5411	Legal services	190	331 705	141 707	28 021	2 491	9.5	2.8
54111	Offices of lawyers	187	D	D	D	g	D	D
541110	Offices of lawyers	187	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	187	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	22 823	12 305	2 626	283	17.9	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	22 823	12 305	2 626	283	17.9	8.2
541211	Offices of certified public accountants	18	19 017	10 981	2 381	233	15.4	6.1
5413	Architectural, engineering, & related services	52	49 232	17 269	4 260	396	19.4	4.9
54131	Architectural services	19	24 499	7 430	1 670	160	8.7	.3
541310	Architectural services	19	24 499	7 430	1 670	160	8.7	.3
54133	Engineering services	28	23 750	9 466	2 543	223	30.1	8.0
541330	Engineering services	28	23 750	9 466	2 543	223	30.1	8.0
5414	Specialized design services	23	13 301	4 411	882	114	23.3	4.3
54141	Interior design services	8	6 714	2 278	458	53	21.4	7.3
541410	Interior design services	8	6 714	2 278	458	53	21.4	7.3
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	60	229 116	69 170	6 328	557	2.7	5.6
54151	Computer systems design & related services	60	229 116	69 170	6 328	557	2.7	5.6
541511	Custom computer programming services	20	D	D	D	e	D	D
541512	Computer systems design services	32	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	21	D	D	D	b	D	D
541513	Computer facilities management services	7	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	46	12 791	6 975	1 357	145	28.4	5.4
54161	Management consulting services	36	10 614	5 871	1 161	127	20.4	5.8
541613	Marketing consulting services	9	3 851	2 788	581	61	21.6	3.1
5418	Advertising & related services	21	26 670	12 502	2 759	286	27.2	21.7
54181	Advertising agencies	12	19 659	10 445	2 302	225	35.5	5.8
541810	Advertising agencies	12	19 659	10 445	2 302	225	35.5	5.8
5419	Other professional, scientific, & technical services	16	3 779	1 610	372	44	17.7	1.2
54192	Photographic services	11	3 351	1 500	355	39	17.8	–
	BALANCE OF KENT COUNTY, DE							
54	**Professional, scientific, & technical services**	**47**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	47	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF NEW CASTLE COUNTY, DE							
54	**Professional, scientific, & technical services**	**762**	**463 961**	**193 929**	**44 431**	**5 060**	**18.4**	**5.6**
541	Professional, scientific, & technical services	762	463 961	193 929	44 431	5 060	18.4	5.6
5411	Legal services	58	D	D	D	f	D	D
54111	Offices of lawyers	49	D	D	D	f	D	D
541110	Offices of lawyers	49	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	130	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	130	D	D	D	f	D	D
541211	Offices of certified public accountants	64	D	D	D	e	D	D
541213	Tax return preparation services	17	D	D	D	e	D	D
541219	Other accounting services	44	D	D	D	c	D	D
5413	Architectural, engineering, & related services	133	D	D	D	g	D	D
54133	Engineering services	100	D	D	D	g	D	D
541330	Engineering services	100	D	D	D	g	D	D
54138	Testing laboratories	13	9 184	3 781	795	118	29.1	–
541380	Testing laboratories	13	9 184	3 781	795	118	29.1	–
5414	Specialized design services	39	D	D	D	e	D	D
54141	Interior design services	11	D	D	D	b	D	D
541410	Interior design services	11	D	D	D	b	D	D
54142	Industrial design services	2	D	D	D	c	D	D
541420	Industrial design services	2	D	D	D	c	D	D
54143	Graphic design services	26	D	D	D	b	D	D
541430	Graphic design services	26	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	20	D	D	D	b	D	D
5415	Computer systems design & related services	161	84 222	34 628	6 842	750	19.0	5.3
54151	Computer systems design & related services	161	84 222	34 628	6 842	750	19.0	5.3
541511	Custom computer programming services	69	D	D	D	e	D	D
541512	Computer systems design services	64	D	D	D	e	D	D
5415121	Computer systems integrators	16	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	48	16 828	6 423	1 275	118	41.2	14.2
541519	Other computer related services	25	4 302	1 613	299	36	62.6	3.8
5416	Management, scientific, & technical consulting services	155	D	D	D	e	D	D
54161	Management consulting services	104	22 658	10 714	2 024	279	34.4	8.9
541611	Administrative management & general management consulting service	52	D	D	D	c	D	D
541612	Human resources & executive search consulting services	15	4 425	2 014	391	39	44.8	4.6
541613	Marketing consulting services	21	6 022	2 822	540	51	26.4	3.6
54162	Environmental consulting services	18	D	D	D	c	D	D
541620	Environmental consulting services	18	D	D	D	c	D	D
54169	Other scientific & technical consulting services	33	2 846	1 215	266	63	60.2	2.5
541690	Other scientific & technical consulting services	33	2 846	1 215	266	63	60.2	2.5
5418	Advertising & related services	47	D	D	D	e	D	D
54184	Media representatives	1	D	D	D	b	D	D
541840	Media representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
54189	Other services related to advertising	16	D	D	D	b	D	D
541890	Other services related to advertising	16	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	26	D	D	D	b	D	D
54192	Photographic services	18	D	D	D	b	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	BALANCE OF SUSSEX COUNTY, DE							
54	**Professional, scientific, & technical services**	**123**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	123	D	D	D	e	D	D
5411	Legal services	22	D	D	D	b	D	D
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	D	D	D	c	D	D
5418	Advertising & related services	8	3 008	541	126	23	25.1	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

DELAWARE

Milford is in Kent and Sussex Counties.

Smyrna is in Kent and New Castle Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

DELAWARE

Dover, DE MSA

Kent County, DE

Philadelphia—Wilmington—Atlantic City, PA—NJ—DE—MD CMSA

Atlantic—Cape May, NJ PMSA

Atlantic County, NJ

Cape May County, NJ

Philadelphia, PA—NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Philadelphia—Wilmington—Atlantic City, PA—NJ—DE—MD CMSA—Con.

Philadelphia, PA—NJ PMSA—Con.

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

Vineland—Millville—Bridgeton, NJ PMSA

Cumberland County, NJ

Wilmington—Newark, DE—MD PMSA

New Castle County, DE

Cecil County, MD

Wilmington—Newark, DE—MD PMSA

New Castle County, DE

Cecil County, MD

U.S. Census Bureau, 1997 Economic Census

Florida

1997

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1997 Economic Census

Professional, Scientific, and Technical Services

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Florida 1997

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FLORIDA							
54	**Professional, scientific, & technical services**	**42 403**	**27 231 143**	**10 803 522**	**2 421 042**	**276 263**	**24.4**	**7.5**
541	Professional, scientific, & technical services	42 403	27 231 143	10 803 522	2 421 042	276 263	24.4	7.5
5411	Legal services	13 241	7 319 314	3 456 158	689 315	67 822	24.9	5.4
54111	Offices of lawyers	12 628	7 039 768	3 358 702	667 415	64 507	25.0	5.3
541110	Offices of lawyers	12 628	7 039 768	3 358 702	667 415	64 507	25.0	5.3
5411101	Offices of lawyers (except legal aid societies)	12 628	7 039 768	3 358 702	667 415	64 507	25.0	5.3
54119	Other legal services	613	279 546	97 456	21 900	3 315	20.9	7.0
541191	Title abstract & settlement offices	467	234 151	84 981	19 227	2 853	18.9	5.5
541199	All other legal services	146	45 395	12 475	2 673	462	31.5	14.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6 871	2 986 593	1 394 911	358 346	54 881	24.5	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6 871	2 986 593	1 394 911	358 346	54 881	24.5	9.7
541211	Offices of certified public accountants	3 638	1 831 165	781 366	221 654	23 983	25.6	9.3
541213	Tax return preparation services	522	107 222	40 360	14 569	8 503	29.5	5.2
541214	Payroll services	143	643 427	391 268	80 995	14 077	2.7	7.9
541219	Other accounting services	2 568	404 779	181 917	41 128	8 318	53.0	15.7
5413	Architectural, engineering, & related services	6 125	5 152 349	2 031 394	468 026	52 415	25.0	5.9
54131	Architectural services	1 472	937 583	307 179	66 160	7 826	28.2	2.9
541310	Architectural services	1 472	937 583	307 179	66 160	7 826	28.2	2.9
54133	Engineering services	3 270	3 565 654	1 446 230	338 454	34 323	24.0	6.5
541330	Engineering services	3 270	3 565 654	1 446 230	338 454	34 323	24.0	6.5
54134	Drafting services	177	30 984	11 330	2 319	393	28.3	5.0
541340	Drafting services	177	30 984	11 330	2 319	393	28.3	5.0
54135	Building inspection services	243	46 950	12 708	2 676	617	45.2	10.8
541350	Building inspection services	243	46 950	12 708	2 676	617	45.2	10.8
54136	Geophysical surveying & mapping services	13	1 980	530	58	18	89.9	10.1
541360	Geophysical surveying & mapping services	13	1 980	530	58	18	89.9	10.1
54137	Surveying & mapping (except geophysical) services	674	274 771	142 421	31 741	5 543	26.2	3.7
541370	Surveying & mapping (except geophysical) services	674	274 771	142 421	31 741	5 543	26.2	3.7
54138	Testing laboratories	276	294 427	110 996	26 618	3 695	20.8	9.3
541380	Testing laboratories	276	294 427	110 996	26 618	3 695	20.8	9.3
5414	Specialized design services	2 051	860 018	174 718	37 360	6 499	45.4	8.4
54141	Interior design services	1 096	566 916	88 792	19 633	3 363	44.6	8.9
541410	Interior design services	1 096	566 916	88 792	19 633	3 363	44.6	8.9
54142	Industrial design services	54	16 460	4 144	808	178	51.1	6.6
541420	Industrial design services	54	16 460	4 144	808	178	51.1	6.6
54143	Graphic design services	848	240 236	65 538	14 486	2 479	52.4	8.3
541430	Graphic design services	848	240 236	65 538	14 486	2 479	52.4	8.3
5414301	Graphic design services (except commercial art & medical artists)	740	221 752	60 517	13 388	2 238	52.6	8.2
5414302	Commercial art	107	D	D	D	c	D	D
5414303	Medical artists	1	D	D	D	a	D	D
54149	Other specialized design services	53	36 406	16 244	2 433	479	9.6	2.3
541490	Other specialized design services	53	36 406	16 244	2 433	479	9.6	2.3
5415	Computer systems design & related services	3 720	4 525 219	1 533 501	375 542	31 272	13.3	8.1
54151	Computer systems design & related services	3 720	4 525 219	1 533 501	375 542	31 272	13.3	8.1
541511	Custom computer programming services	1 581	1 142 695	534 172	123 193	10 763	22.1	17.5
541512	Computer systems design services	1 564	1 741 219	630 080	138 362	12 543	16.0	8.4
5415121	Computer systems integrators	554	1 231 169	408 112	89 471	7 790	10.0	7.2
5415122	Computer systems consultants (except systems integrators)	1 010	510 050	221 968	48 891	4 753	30.5	11.5
541513	Computer facilities management services	65	1 455 597	289 372	99 095	6 294	.4	.4
541519	Other computer related services	510	185 708	79 877	14 892	1 672	35.3	7.1
5416	Management, scientific, & technical consulting services	5 908	3 102 700	1 264 445	273 420	28 231	32.8	10.5
54161	Management consulting services	4 570	2 526 624	1 044 343	224 986	22 531	30.9	8.7
541611	Administrative management & general management consulting service	2 247	1 282 274	565 166	121 646	10 423	27.0	10.0
541612	Human resources & executive search consulting services	852	466 966	214 850	46 838	4 785	32.8	7.2
5416121	Actuarial consulting	41	29 103	14 064	4 197	530	15.8	12.3
5416122	Executive placement services	468	252 970	130 896	26 281	2 262	39.7	5.8
5416123	Human resources & personnel management consulting	343	184 893	69 890	16 360	1 993	26.2	8.2
541613	Marketing consulting services	1 058	527 155	188 592	40 327	4 993	39.8	9.4
541614	Process, physical distribution, & logistics consulting services	192	142 019	44 481	9 750	1 582	21.7	4.4
541618	Other management consulting services	221	108 210	31 254	6 425	748	37.1	2.9
54162	Environmental consulting services	414	199 388	77 016	17 366	2 355	44.8	13.6
541620	Environmental consulting services	414	199 388	77 016	17 366	2 355	44.8	13.6
54169	Other scientific & technical consulting services	924	376 688	143 086	31 068	3 345	39.2	20.3
541690	Other scientific & technical consulting services	924	376 688	143 086	31 068	3 345	39.2	20.3
5417	Scientific research & development services	366	357 441	146 481	34 657	3 739	17.5	21.8
54171	R&D in the physical, engineering, & life sciences	324	316 985	129 682	31 150	3 131	18.1	16.0
541710	R&D in the physical, engineering, & life sciences	324	316 985	129 682	31 150	3 131	18.1	16.0
5417101	R&D in the physical & engineering sciences	197	231 185	93 306	23 331	2 298	12.2	14.8
5417102	Research & development in the life sciences	127	85 800	36 376	7 819	833	34.1	19.3
54172	Research & development in the social sciences & humanities	42	40 456	16 799	3 507	608	12.6	67.4
541720	R&D in the social sciences & humanities	42	40 456	16 799	3 507	608	12.6	67.4

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FLORIDA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	2 695	2 124 104	565 023	129 884	19 034	26.1	6.9
54181	Advertising agencies	955	503 817	218 469	47 799	5 273	16.8	12.0
541810	Advertising agencies	955	503 817	218 469	47 799	5 273	16.8	12.0
54182	Public relations agencies	385	135 730	47 984	10 695	1 441	60.0	6.8
541820	Public relations agencies	385	135 730	47 984	10 695	1 441	60.0	6.8
54183	Media buying services	69	30 020	9 205	2 312	272	29.3	28.7
541830	Media buying services	69	30 020	9 205	2 312	272	29.3	28.7
54184	Media representatives	214	157 587	47 996	11 562	1 469	27.0	9.4
541840	Media representatives	214	157 587	47 996	11 562	1 469	27.0	9.4
5418401	Radio & television advertising representatives	73	47 494	15 576	3 738	511	19.3	1.6
5418402	Publishers' advertising representatives	141	110 093	32 420	7 824	958	30.4	12.7
54185	Display advertising	166	308 375	48 669	12 063	3 425	9.7	6.3
541850	Display advertising	166	308 375	48 669	12 063	3 425	9.7	6.3
5418501	Display advertising (except outdoor)	43	152 021	17 226	4 042	2 336	3.0	4.3
5418502	Outdoor advertising services	123	156 354	31 443	8 021	1 089	16.1	8.3
54186	Direct mail advertising	208	538 519	109 658	27 870	3 914	23.8	2.9
541860	Direct mail advertising	208	538 519	109 658	27 870	3 914	23.8	2.9
54187	Advertising material distribution services	32	16 478	3 259	720	132	50.3	12.6
541870	Advertising material distribution services	32	16 478	3 259	720	132	50.3	12.6
54189	Other services related to advertising	666	433 578	79 783	16 863	3 108	39.2	3.5
541890	Other services related to advertising	666	433 578	79 783	16 863	3 108	39.2	3.5
5418901	Welcoming services	13	5 529	823	121	51	13.6	.5
5418902	Advertising specialties goods distributor	296	283 735	38 575	8 370	1 498	44.8	2.2
5418903	Sign painting & lettering shop	277	63 963	17 901	3 911	935	42.6	8.9
5418909	All other advertising	80	80 351	22 484	4 461	624	18.6	3.7
5419	Other professional, scientific, & technical services	1 426	803 405	236 891	54 492	12 370	21.7	7.0
54191	Marketing research & public opinion polling	208	424 272	132 457	31 484	7 023	10.6	7.2
541910	Marketing research & public opinion polling	208	424 272	132 457	31 484	7 023	10.6	7.2
54192	Photographic services	921	271 727	75 158	16 599	4 248	36.0	5.1
541921	Photographic studios, portrait	652	167 251	41 738	9 072	2 856	31.4	5.1
541922	Commercial photography	269	104 476	33 420	7 527	1 392	43.3	5.0
54193	Translation & interpretation services	80	26 158	6 953	1 577	221	43.9	9.6
541930	Translation & interpretation services	80	26 158	6 953	1 577	221	43.9	9.6
54199	All other professional, scientific, & technical services	217	81 248	22 323	4 832	878	24.8	11.5
541990	All other professional, scientific, & technical services	217	81 248	22 323	4 832	878	24.8	11.5

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	FLORIDA								
54	**Professional, scientific, & technical services**	**258**	**210 694**	**194 712**	**86 724**	**20 041**	**2 642**	**14.6**	**11.3**
541	Professional, scientific, & technical services	258	210 694	194 712	86 724	20 041	2 642	14.6	11.3
5411	Legal services	141	61 615	56 459	33 243	7 378	1 000	19.1	11.2
54111	Offices of lawyers	141	61 615	56 459	33 243	7 378	1 000	19.1	11.2
541110	Offices of lawyers	141	61 615	56 459	33 243	7 378	1 000	19.1	11.2
5411102	Legal aid societies & similar legal services	141	61 615	56 459	33 243	7 378	1 000	19.1	11.2
5417	Scientific research & development services	117	149 079	138 253	53 481	12 663	1 642	12.7	11.3
54171	R&D in the physical, engineering, & life sciences	99	142 708	132 630	51 374	12 176	1 566	11.3	11.5
541710	R&D in the physical, engineering, & life sciences	99	142 708	132 630	51 374	12 176	1 566	11.3	11.5
5417101	R&D in the physical & engineering sciences	35	78 502	72 942	31 072	7 558	888	8.7	12.5
5417102	Research & development in the life sciences	64	64 206	59 688	20 302	4 618	678	14.5	10.4
54172	Research & development in the social sciences & humanities	18	6 371	5 623	2 107	487	76	44.7	5.6
541720	R&D in the social sciences & humanities	18	6 371	5 623	2 107	487	76	44.7	5.6

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DAYTONA BEACH, FL MSA							
54	**Professional, scientific, & technical services**	**914**	**366 487**	**128 171**	**27 352**	**4 290**	**40.3**	**9.3**
541	Professional, scientific, & technical services	914	366 487	128 171	27 352	4 290	40.3	9.3
5411	Legal services	300	109 092	46 130	9 987	1 327	38.6	6.7
54111	Offices of lawyers	283	100 861	42 445	9 102	1 216	41.1	7.1
541110	Offices of lawyers	283	100 861	42 445	9 102	1 216	41.1	7.1
5411101	Offices of lawyers (except legal aid societies)	283	100 861	42 445	9 102	1 216	41.1	7.1
54119	Other legal services	17	8 231	3 685	885	111	8.3	.7
541191	Title abstract & settlement offices	17	8 231	3 685	885	111	8.3	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	166	37 500	16 390	3 859	826	40.9	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	166	37 500	16 390	3 859	826	40.9	6.5
541211	Offices of certified public accountants	80	22 446	9 664	2 320	330	46.8	3.5
541213	Tax return preparation services	21	2 826	1 203	481	268	23.2	.4
541219	Other accounting services	63	D	D	D	c	D	D
5413	Architectural, engineering, & related services	136	52 729	20 248	4 516	642	55.1	6.1
54131	Architectural services	22	10 456	2 020	462	64	20.6	9.7
541310	Architectural services	22	10 456	2 020	462	64	20.6	9.7
54133	Engineering services	68	28 063	11 151	2 430	293	74.0	7.8
541330	Engineering services	68	28 063	11 151	2 430	293	74.0	7.8
54137	Surveying & mapping (except geophysical) services	33	10 064	5 630	1 304	226	22.3	–
541370	Surveying & mapping (except geophysical) services	33	10 064	5 630	1 304	226	22.3	–
5414	Specialized design services	27	6 681	1 009	242	45	75.7	12.2
54141	Interior design services	15	D	D	D	b	D	D
541410	Interior design services	15	D	D	D	b	D	D
54143	Graphic design services	11	2 422	537	93	19	68.1	23.2
541430	Graphic design services	11	2 422	537	93	19	68.1	23.2
5415	Computer systems design & related services	57	32 779	12 799	2 351	246	20.7	29.0
54151	Computer systems design & related services	57	32 779	12 799	2 351	246	20.7	29.0
541511	Custom computer programming services	23	D	D	D	b	D	D
541512	Computer systems design services	26	22 462	9 326	1 650	179	20.8	40.4
5415121	Computer systems integrators	10	17 599	7 381	1 173	133	16.3	51.5
5415122	Computer systems consultants (except systems integrators)	16	4 863	1 945	477	46	37.3	.5
5416	Management, scientific, & technical consulting services	128	39 005	13 868	2 689	420	56.5	18.1
54161	Management consulting services	109	35 305	12 341	2 351	364	56.0	19.9
541611	Administrative management & general management consulting service	48	15 380	5 750	1 229	173	56.1	38.7
541612	Human resources & executive search consulting services	16	4 856	983	153	21	89.1	–
541613	Marketing consulting services	32	12 184	4 296	653	137	43.6	8.5
5418	Advertising & related services	63	75 502	13 420	2 813	533	27.9	5.2
54186	Direct mail advertising	8	50 351	5 675	1 263	275	28.3	7.6
541860	Direct mail advertising	8	50 351	5 675	1 263	275	28.3	7.6
54189	Other services related to advertising	16	D	D	D	c	D	D
541890	Other services related to advertising	16	D	D	D	c	D	D
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	34	12 223	3 853	786	231	47.3	–
54192	Photographic services	24	4 899	889	207	72	44.7	–
541921	Photographic studios, portrait	20	4 000	775	180	66	45.2	–
	FORT MYERS–CAPE CORAL, FL MSA							
54	**Professional, scientific, & technical services**	**997**	**458 178**	**197 398**	**43 202**	**6 053**	**31.9**	**9.1**
541	Professional, scientific, & technical services	997	458 178	197 398	43 202	6 053	31.9	9.1
5411	Legal services	263	124 822	57 848	12 454	1 365	29.0	5.3
54111	Offices of lawyers	244	112 557	54 191	11 691	1 253	28.2	5.5
541110	Offices of lawyers	244	112 557	54 191	11 691	1 253	28.2	5.5
5411101	Offices of lawyers (except legal aid societies)	244	112 557	54 191	11 691	1 253	28.2	5.5
54119	Other legal services	19	12 265	3 657	763	112	36.5	3.9
541191	Title abstract & settlement offices	16	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	187	74 415	45 722	10 972	2 030	27.9	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	187	74 415	45 722	10 972	2 030	27.9	2.9
541211	Offices of certified public accountants	93	31 001	14 272	3 244	431	42.6	3.6
541213	Tax return preparation services	20	3 425	1 455	506	298	52.9	–
541214	Payroll services	4	D	D	D	g	D	D
541219	Other accounting services	70	D	D	D	c	D	D
5413	Architectural, engineering, & related services	189	92 301	39 996	8 924	1 130	41.9	11.3
54131	Architectural services	41	15 558	4 717	1 009	138	36.9	6.3
541310	Architectural services	41	15 558	4 717	1 009	138	36.9	6.3
54133	Engineering services	90	61 836	29 650	6 629	751	40.8	14.8
541330	Engineering services	90	61 836	29 650	6 629	751	40.8	14.8
54134	Drafting services	11	2 595	687	160	27	50.6	2.6
541340	Drafting services	11	2 595	687	160	27	50.6	2.6
54137	Surveying & mapping (except geophysical) services	33	9 688	4 235	960	181	48.2	1.3
541370	Surveying & mapping (except geophysical) services	33	9 688	4 235	960	181	48.2	1.3
5414	Specialized design services	41	8 949	1 515	404	97	68.4	11.4
54141	Interior design services	26	6 692	917	255	66	70.1	4.8
541410	Interior design services	26	6 692	917	255	66	70.1	4.8
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FORT MYERS–CAPE CORAL, FL MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	58	26 134	10 031	2 556	299	32.2	8.3
54151	Computer systems design & related services	58	26 134	10 031	2 556	299	32.2	8.3
541511	Custom computer programming services	19	8 015	3 315	885	116	36.0	3.2
541512	Computer systems design services	34	17 120	6 293	1 470	167	30.6	10.6
5415122	Computer systems consultants (except systems integrators)	15	5 346	1 850	412	40	50.7	20.4
5416	Management, scientific, & technical consulting services	147	41 648	15 703	2 617	340	49.5	18.7
54161	Management consulting services	119	34 204	12 317	1 951	228	41.9	22.5
541611	Administrative management & general management consulting service	59	14 217	4 546	612	82	35.1	37.8
541612	Human resources & executive search consulting services	22	8 998	3 443	736	83	33.3	12.2
5416122	Executive placement services	12	6 060	2 020	429	62	26.1	18.1
541613	Marketing consulting services	32	7 805	2 932	441	49	64.8	12.2
54169	Other scientific & technical consulting services	20	4 387	2 064	354	61	73.7	2.4
541690	Other scientific & technical consulting services	20	4 387	2 064	354	61	73.7	2.4
5418	Advertising & related services	71	68 743	18 753	3 738	405	16.1	10.7
54181	Advertising agencies	25	15 163	6 177	1 243	112	14.7	47.4
541810	Advertising agencies	25	15 163	6 177	1 243	112	14.7	47.4
54184	Media representatives	7	D	D	D	c	D	D
541840	Media representatives	7	D	D	D	c	D	D
5418402	Publishers' advertising representatives	6	D	D	D	c	D	D
54186	Direct mail advertising	5	D	D	D	a	D	D
541860	Direct mail advertising	5	D	D	D	a	D	D
54189	Other services related to advertising	18	D	D	D	b	D	D
541890	Other services related to advertising	18	D	D	D	b	D	D
5418903	Sign painting & lettering shop	10	1 776	584	126	33	63.6	–
5419	Other professional, scientific, & technical services	33	17 662	6 343	1 275	363	20.0	21.8
54192	Photographic services	21	4 199	996	250	82	63.6	–
541921	Photographic studios, portrait	15	3 493	863	221	70	56.3	–
54199	All other professional, scientific, & technical services	6	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	c	D	D
	FORT PIERCE–PORT ST. LUCIE, FL MSA							
54	**Professional, scientific, & technical services**	**666**	**233 437**	**94 073**	**20 895**	**3 040**	**39.5**	**9.7**
541	Professional, scientific, & technical services	666	233 437	94 073	20 895	3 040	39.5	9.7
5411	Legal services	203	88 167	39 326	8 213	936	39.2	5.3
54111	Offices of lawyers	197	84 774	38 457	7 989	904	40.2	5.5
541110	Offices of lawyers	197	84 774	38 457	7 989	904	40.2	5.5
5411101	Offices of lawyers (except legal aid societies)	197	84 774	38 457	7 989	904	40.2	5.5
54119	Other legal services	6	3 393	869	224	32	15.0	–
541191	Title abstract & settlement offices	6	3 393	869	224	32	15.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	130	26 032	11 304	2 727	609	38.4	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	130	26 032	11 304	2 727	609	38.4	3.0
541211	Offices of certified public accountants	65	18 641	8 230	1 956	244	38.5	2.2
541213	Tax return preparation services	16	2 709	1 018	318	233	19.1	–
541219	Other accounting services	49	4 682	2 056	453	132	49.0	7.7
5413	Architectural, engineering, & related services	110	52 122	22 544	5 568	706	38.1	10.0
54133	Engineering services	56	39 446	17 514	4 516	526	31.0	9.1
541330	Engineering services	56	39 446	17 514	4 516	526	31.0	9.1
54137	Surveying & mapping (except geophysical) services	23	4 877	2 222	482	91	40.6	16.5
541370	Surveying & mapping (except geophysical) services	23	4 877	2 222	482	91	40.6	16.5
5414	Specialized design services	35	16 474	2 840	672	117	26.7	6.6
54141	Interior design services	17	11 971	1 807	408	62	20.9	–
541410	Interior design services	17	11 971	1 807	408	62	20.9	–
54143	Graphic design services	15	D	D	D	b	D	D
541430	Graphic design services	15	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	14	D	D	D	b	D	D
5415	Computer systems design & related services	32	9 995	3 665	719	54	22.6	47.0
54151	Computer systems design & related services	32	9 995	3 665	719	54	22.6	47.0
541511	Custom computer programming services	14	6 809	2 821	546	31	12.9	62.6
5416	Management, scientific, & technical consulting services	103	27 549	10 111	2 039	453	54.2	19.3
54161	Management consulting services	78	22 252	8 171	1 581	390	50.3	22.3
541611	Administrative management & general management consulting service	45	15 680	6 079	1 206	340	39.0	30.1
541613	Marketing consulting services	17	3 839	1 266	225	31	84.5	5.1
54169	Other scientific & technical consulting services	15	3 246	923	260	26	67.3	6.8
541690	Other scientific & technical consulting services	15	3 246	923	260	26	67.3	6.8
5418	Advertising & related services	36	10 862	3 569	806	112	42.6	7.2
54189	Other services related to advertising	10	3 588	836	201	34	45.9	3.5
541890	Other services related to advertising	10	3 588	836	201	34	45.9	3.5
5418903	Sign painting & lettering shop	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	14	1 867	596	134	51	58.4	1.6

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FORT WALTON BEACH, FL MSA							
54	**Professional, scientific, & technical services**	**417**	**263 958**	**113 508**	**26 594**	**3 181**	**18.6**	**5.4**
541	Professional, scientific, & technical services	417	263 958	113 508	26 594	3 181	18.6	5.4
5411	Legal services	110	31 079	13 161	2 685	381	41.5	6.9
54111	Offices of lawyers	104	29 899	12 522	2 568	361	40.8	6.6
541110	Offices of lawyers	104	29 899	12 522	2 568	361	40.8	6.6
5411101	Offices of lawyers (except legal aid societies)	104	29 899	12 522	2 568	361	40.8	6.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	61	16 109	8 196	1 907	424	63.2	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	61	16 109	8 196	1 907	424	63.2	9.5
541211	Offices of certified public accountants	30	12 156	6 397	1 429	264	70.3	5.2
541213	Tax return preparation services	8	1 142	349	114	70	40.5	–
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	90	101 970	47 907	11 172	1 089	8.0	3.4
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	60	79 206	38 627	9 005	849	7.8	3.8
541330	Engineering services	60	79 206	38 627	9 005	849	7.8	3.8
54137	Surveying & mapping (except geophysical) services	6	1 788	999	180	42	12.0	14.3
541370	Surveying & mapping (except geophysical) services	6	1 788	999	180	42	12.0	14.3
54138	Testing laboratories	5	D	D	D	c	D	D
541380	Testing laboratories	5	D	D	D	c	D	D
5414	Specialized design services	10	2 280	296	69	15	47.1	8.7
5415	Computer systems design & related services	44	41 116	13 926	3 696	404	18.5	5.5
54151	Computer systems design & related services	44	41 116	13 926	3 696	404	18.5	5.5
541512	Computer systems design services	22	27 545	10 032	2 929	292	4.4	3.4
5415122	Computer systems consultants (except systems integrators)	14	19 103	6 741	2 213	229	6.4	1.3
541519	Other computer related services	6	6 530	906	160	36	89.7	3.1
5416	Management, scientific, & technical consulting services	53	16 923	6 793	1 579	295	35.0	22.1
54161	Management consulting services	36	9 990	2 334	558	162	37.9	37.3
541611	Administrative management & general management consulting service	14	5 959	1 118	199	22	10.7	61.4
54162	Environmental consulting services	6	D	D	D	b	D	D
541620	Environmental consulting services	6	D	D	D	b	D	D
5417	Scientific research & development services	20	42 179	18 710	4 504	395	–	1.0
54171	R&D in the physical, engineering, & life sciences	20	42 179	18 710	4 504	395	–	1.0
541710	R&D in the physical, engineering, & life sciences	20	42 179	18 710	4 504	395	–	1.0
5417101	R&D in the physical & engineering sciences	20	42 179	18 710	4 504	395	–	1.0
5418	Advertising & related services	17	7 558	2 016	428	96	33.9	6.9
5419	Other professional, scientific, & technical services	12	4 744	2 503	554	82	14.0	.4
54192	Photographic services	12	4 744	2 503	554	82	14.0	.4
541921	Photographic studios, portrait	10	D	D	D	b	D	D
541922	Commercial photography	2	D	D	D	b	D	D
	GAINESVILLE, FL MSA							
54	**Professional, scientific, & technical services**	**570**	**292 789**	**126 389**	**29 555**	**3 788**	**31.9**	**6.8**
541	Professional, scientific, & technical services	570	292 789	126 389	29 555	3 788	31.9	6.8
5411	Legal services	165	63 809	29 587	6 490	786	40.3	5.0
54111	Offices of lawyers	162	61 381	29 109	6 364	772	41.1	5.2
541110	Offices of lawyers	162	61 381	29 109	6 364	772	41.1	5.2
5411101	Offices of lawyers (except legal aid societies)	162	61 381	29 109	6 364	772	41.1	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	88	24 205	9 728	2 366	514	38.6	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	88	24 205	9 728	2 366	514	38.6	11.9
541211	Offices of certified public accountants	51	17 507	7 020	1 644	267	34.1	8.6
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	28	D	D	D	c	D	D
5413	Architectural, engineering, & related services	124	103 545	48 365	12 313	1 356	24.7	5.7
54131	Architectural services	22	8 986	3 287	644	122	34.9	.6
541310	Architectural services	22	8 986	3 287	644	122	34.9	.6
54133	Engineering services	79	82 989	39 900	10 396	1 013	21.4	7.0
541330	Engineering services	79	82 989	39 900	10 396	1 013	21.4	7.0
54137	Surveying & mapping (except geophysical) services	14	3 616	2 127	485	84	17.8	–
541370	Surveying & mapping (except geophysical) services	14	3 616	2 127	485	84	17.8	–
54138	Testing laboratories	4	D	D	D	c	D	D
541380	Testing laboratories	4	D	D	D	c	D	D
5414	Specialized design services	12	2 456	631	142	35	91.0	–
5415	Computer systems design & related services	40	32 739	12 979	3 004	362	36.2	4.3
54151	Computer systems design & related services	40	32 739	12 979	3 004	362	36.2	4.3
541511	Custom computer programming services	16	D	D	D	c	D	D
541512	Computer systems design services	22	22 385	7 312	1 777	211	12.8	1.6
5415121	Computer systems integrators	8	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	75	24 543	11 234	2 321	278	35.6	3.4
54161	Management consulting services	40	14 270	6 119	1 365	127	34.1	1.7
541611	Administrative management & general management consulting service	25	11 236	5 343	1 212	99	20.7	2.2
54162	Environmental consulting services	25	8 894	4 229	916	139	38.7	5.2
541620	Environmental consulting services	25	8 894	4 229	916	139	38.7	5.2

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	GAINESVILLE, FL MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	26	28 770	9 631	2 013	251	19.6	3.0
54189	Other services related to advertising	5	D	D	D	c	D	D
541890	Other services related to advertising	5	D	D	D	c	D	D
5418909	All other advertising	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	23	7 023	1 669	343	121	27.7	21.8
54192	Photographic services	18	4 456	841	197	67	19.8	.6
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	JACKSONVILLE, FL MSA							
54	**Professional, scientific, & technical services**	**2 506**	**1 727 513**	**756 133**	**165 005**	**19 393**	**24.4**	**6.7**
541	Professional, scientific, & technical services	2 506	1 727 513	756 133	165 005	19 393	24.4	6.7
5411	Legal services	662	407 532	213 989	39 657	3 925	23.8	7.3
54111	Offices of lawyers	632	398 713	210 276	38 840	3 786	23.8	7.4
541110	Offices of lawyers	632	398 713	210 276	38 840	3 786	23.8	7.4
5411101	Offices of lawyers (except legal aid societies)	632	398 713	210 276	38 840	3 786	23.8	7.4
54119	Other legal services	30	8 819	3 713	817	139	27.4	5.7
541191	Title abstract & settlement offices	21	7 280	2 993	675	103	28.2	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	400	194 700	94 285	21 869	4 208	21.5	11.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	400	194 700	94 285	21 869	4 208	21.5	11.7
541211	Offices of certified public accountants	221	121 048	52 160	11 735	1 748	23.7	2.7
541213	Tax return preparation services	44	7 302	2 924	1 172	639	25.8	6.5
541214	Payroll services	13	48 396	31 589	7 288	1 457	.6	35.4
541219	Other accounting services	122	17 954	7 612	1 674	364	60.6	10.3
5413	Architectural, engineering, & related services	417	357 935	160 714	36 660	4 244	25.3	3.9
54131	Architectural services	95	55 782	20 560	4 218	508	27.9	2.0
541310	Architectural services	95	55 782	20 560	4 218	508	27.9	2.0
54133	Engineering services	219	255 180	117 576	27 440	2 899	22.6	3.8
541330	Engineering services	219	255 180	117 576	27 440	2 899	22.6	3.8
54137	Surveying & mapping (except geophysical) services	56	27 353	13 982	3 015	526	29.9	4.3
541370	Surveying & mapping (except geophysical) services	56	27 353	13 982	3 015	526	29.9	4.3
54138	Testing laboratories	25	17 058	7 349	1 699	256	46.8	11.4
541380	Testing laboratories	25	17 058	7 349	1 699	256	46.8	11.4
5414	Specialized design services	91	39 987	7 648	1 529	271	59.8	11.3
54141	Interior design services	39	21 337	2 988	650	117	50.1	12.9
541410	Interior design services	39	21 337	2 988	650	117	50.1	12.9
54143	Graphic design services	44	15 260	4 273	801	136	72.3	11.4
541430	Graphic design services	44	15 260	4 273	801	136	72.3	11.4
5414301	Graphic design services (except commercial art & medical artists)	40	14 919	4 162	769	132	72.9	11.7
5415	Computer systems design & related services	277	294 649	125 289	30 259	2 296	18.0	9.0
54151	Computer systems design & related services	277	294 649	125 289	30 259	2 296	18.0	9.0
541511	Custom computer programming services	126	121 144	70 168	17 723	1 215	17.9	16.1
541512	Computer systems design services	109	95 094	38 680	8 463	730	26.9	7.3
5415121	Computer systems integrators	32	39 289	10 874	2 297	235	28.4	5.5
5415122	Computer systems consultants (except systems integrators)	77	55 805	27 806	6 166	495	25.8	8.6
541513	Computer facilities management services	7	D	D	D	e	D	D
541519	Other computer related services	35	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	371	218 048	93 107	21 957	2 112	30.9	2.4
54161	Management consulting services	282	183 346	82 819	19 866	1 819	26.7	2.2
541611	Administrative management & general management consulting service	132	108 223	52 896	12 340	966	26.0	2.5
541612	Human resources & executive search consulting services	71	28 325	12 169	3 308	238	43.2	.5
5416122	Executive placement services	23	12 478	5 965	859	80	47.2	–
5416123	Human resources & personnel management consulting	43	14 244	5 457	2 295	141	35.8	1.0
541613	Marketing consulting services	46	13 328	6 015	1 292	208	31.0	6.7
541614	Process, physical distribution, & logistics consulting services	19	D	D	D	e	D	D
541618	Other management consulting services	14	D	D	D	b	D	D
54162	Environmental consulting services	35	20 413	5 189	1 163	164	43.7	3.3
541620	Environmental consulting services	35	20 413	5 189	1 163	164	43.7	3.3
54169	Other scientific & technical consulting services	54	14 289	5 099	928	129	66.4	4.1
541690	Other scientific & technical consulting services	54	14 289	5 099	928	129	66.4	4.1
5417	Scientific research & development services	20	9 004	3 713	822	107	24.2	25.8
5418	Advertising & related services	180	159 522	40 426	8 443	1 424	21.6	4.6
54181	Advertising agencies	62	43 907	17 563	3 469	377	8.1	2.9
541810	Advertising agencies	62	43 907	17 563	3 469	377	8.1	2.9
54182	Public relations agencies	22	5 421	2 139	536	57	75.6	6.8
541820	Public relations agencies	22	5 421	2 139	536	57	75.6	6.8
54185	Display advertising	14	41 569	3 926	861	408	5.7	4.8
541850	Display advertising	14	41 569	3 926	861	408	5.7	4.8
5418501	Display advertising (except outdoor)	5	D	D	D	e	D	D
5418502	Outdoor advertising services	9	D	D	D	b	D	D
54186	Direct mail advertising	15	28 831	9 564	2 062	348	22.7	3.9
541860	Direct mail advertising	15	28 831	9 564	2 062	348	22.7	3.9
54189	Other services related to advertising	57	36 368	5 543	1 219	209	47.1	4.6
541890	Other services related to advertising	57	36 368	5 543	1 219	209	47.1	4.6
5418902	Advertising specialties goods distributor	22	27 517	2 724	606	108	48.7	2.0
5418903	Sign painting & lettering shop	30	7 789	2 590	553	95	43.7	11.6

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JACKSONVILLE, FL MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	88	46 136	16 962	3 809	806	22.3	6.3
54192	Photographic services	60	33 975	12 178	2 638	542	13.4	4.0
541921	Photographic studios, portrait	42	20 953	6 805	1 481	376	11.3	3.1
541922	Commercial photography	18	13 022	5 373	1 157	166	16.9	5.6
54199	All other professional, scientific, & technical services	11	5 232	1 745	461	42	51.6	–
541990	All other professional, scientific, & technical services	11	5 232	1 745	461	42	51.6	–
	LAKELAND–WINTER HAVEN, FL MSA							
54	**Professional, scientific, & technical services**	**712**	**347 564**	**135 354**	**29 306**	**4 006**	**30.7**	**11.1**
541	Professional, scientific, & technical services	712	347 564	135 354	29 306	4 006	30.7	11.1
5411	Legal services	216	114 838	51 342	10 661	1 149	26.3	17.3
54111	Offices of lawyers	204	108 803	49 838	10 287	1 097	25.4	18.3
541110	Offices of lawyers	204	108 803	49 838	10 287	1 097	25.4	18.3
5411101	Offices of lawyers (except legal aid societies)	204	108 803	49 838	10 287	1 097	25.4	18.3
54119	Other legal services	12	6 035	1 504	374	52	42.9	–
541191	Title abstract & settlement offices	9	5 711	1 428	357	45	39.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	136	40 012	17 026	3 841	922	37.6	12.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	136	40 012	17 026	3 841	922	37.6	12.1
541211	Offices of certified public accountants	68	26 745	11 940	2 336	347	35.0	2.7
541213	Tax return preparation services	16	3 835	1 278	491	386	32.6	.2
541219	Other accounting services	49	D	D	D	c	D	D
5413	Architectural, engineering, & related services	132	111 918	43 934	9 906	1 120	24.6	3.9
54131	Architectural services	19	7 418	2 677	511	70	31.5	10.5
541310	Architectural services	19	7 418	2 677	511	70	31.5	10.5
54133	Engineering services	75	93 957	36 872	8 376	818	21.8	3.2
541330	Engineering services	75	93 957	36 872	8 376	818	21.8	3.2
54137	Surveying & mapping (except geophysical) services	20	5 878	2 361	591	114	40.9	–
541370	Surveying & mapping (except geophysical) services	20	5 878	2 361	591	114	40.9	–
5414	Specialized design services	31	10 191	1 812	349	84	39.2	2.4
54141	Interior design services	15	7 366	806	154	36	29.7	1.6
541410	Interior design services	15	7 366	806	154	36	29.7	1.6
54143	Graphic design services	15	D	D	D	b	D	D
541430	Graphic design services	15	D	D	D	b	D	D
5415	Computer systems design & related services	46	16 952	6 329	1 303	148	23.6	13.7
54151	Computer systems design & related services	46	16 952	6 329	1 303	148	23.6	13.7
541511	Custom computer programming services	17	D	D	D	b	D	D
541512	Computer systems design services	17	4 663	1 534	262	40	47.6	47.6
541519	Other computer related services	11	3 704	1 046	250	29	26.6	–
5416	Management, scientific, & technical consulting services	85	24 788	8 105	1 632	222	49.0	16.4
54161	Management consulting services	52	12 638	4 079	695	104	46.6	9.7
541612	Human resources & executive search consulting services	11	6 253	1 937	297	25	17.5	6.8
5416123	Human resources & personnel management consulting	3	D	D	D	a	D	D
54162	Environmental consulting services	16	8 633	2 840	632	76	62.0	5.1
541620	Environmental consulting services	16	8 633	2 840	632	76	62.0	5.1
54169	Other scientific & technical consulting services	17	3 517	1 186	305	42	25.8	68.5
541690	Other scientific & technical consulting services	17	3 517	1 186	305	42	25.8	68.5
5418	Advertising & related services	41	21 440	4 653	1 194	181	52.9	9.8
54189	Other services related to advertising	15	8 249	955	210	51	86.7	2.0
541890	Other services related to advertising	15	8 249	955	210	51	86.7	2.0
5418902	Advertising specialties goods distributor	11	7 866	879	172	40	88.2	–
5419	Other professional, scientific, & technical services	22	6 274	1 924	418	179	31.2	–
54192	Photographic services	16	4 182	1 014	214	75	31.5	–
541921	Photographic studios, portrait	14	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MELBOURNE–TITUSVILLE–PALM BAY, FL MSA							
54	**Professional, scientific, & technical services**	**1 073**	**1 195 600**	**455 048**	**109 024**	**11 192**	**12.5**	**5.5**
541	Professional, scientific, & technical services	1 073	1 195 600	455 048	109 024	11 192	12.5	5.5
5411	Legal services	267	92 954	43 202	8 341	986	33.0	5.2
54111	Offices of lawyers	253	88 520	41 282	7 978	927	34.2	4.1
541110	Offices of lawyers	253	88 520	41 282	7 978	927	34.2	4.1
5411101	Offices of lawyers (except legal aid societies)	253	88 520	41 282	7 978	927	34.2	4.1
54119	Other legal services	14	4 434	1 920	363	59	9.1	26.7
541191	Title abstract & settlement offices	10	2 787	1 397	234	48	14.5	39.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	161	31 076	13 750	3 445	838	43.0	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	161	31 076	13 750	3 445	838	43.0	9.0
541211	Offices of certified public accountants	81	20 493	9 343	2 320	332	44.0	1.6
541213	Tax return preparation services	13	2 794	1 103	441	301	25.3	3.3
541219	Other accounting services	64	7 624	3 217	664	199	46.3	30.3
5413	Architectural, engineering, & related services	200	662 316	205 489	50 586	4 541	6.4	.3
54131	Architectural services	24	8 431	3 695	739	91	32.8	.1
541310	Architectural services	24	8 431	3 695	739	91	32.8	.1
54133	Engineering services	130	639 514	196 554	48 769	4 270	5.4	.2
541330	Engineering services	130	639 514	196 554	48 769	4 270	5.4	.2
54134	Drafting services	9	3 473	1 457	247	23	10.2	–
541340	Drafting services	9	3 473	1 457	247	23	10.2	–
54137	Surveying & mapping (except geophysical) services	24	8 280	3 087	640	116	35.1	4.8
541370	Surveying & mapping (except geophysical) services	24	8 280	3 087	640	116	35.1	4.8
5414	Specialized design services	40	12 637	3 484	792	134	83.5	.8
54141	Interior design services	14	D	D	D	b	D	D
541410	Interior design services	14	D	D	D	b	D	D
54143	Graphic design services	24	7 212	2 824	655	89	80.5	1.1
541430	Graphic design services	24	7 212	2 824	655	89	80.5	1.1
5414301	Graphic design services (except commercial art & medical artists)	21	6 825	2 736	636	80	79.4	1.2
5415	Computer systems design & related services	164	272 469	139 290	34 095	3 056	8.2	16.2
54151	Computer systems design & related services	164	272 469	139 290	34 095	3 056	8.2	16.2
541511	Custom computer programming services	79	D	D	D	f	D	D
541512	Computer systems design services	62	73 142	26 783	6 104	567	11.3	14.3
5415121	Computer systems integrators	24	57 299	19 116	4 029	367	6.8	17.7
5415122	Computer systems consultants (except systems integrators)	38	15 843	7 667	2 075	200	27.5	1.8
541513	Computer facilities management services	7	D	D	D	g	D	D
541519	Other computer related services	16	12 189	3 969	961	119	10.7	2.4
5416	Management, scientific, & technical consulting services	140	34 870	12 741	2 366	356	55.5	14.9
54161	Management consulting services	99	23 240	8 478	1 738	253	51.3	15.4
541611	Administrative management & general management consulting service	57	12 567	5 130	1 096	156	47.5	16.8
541613	Marketing consulting services	17	5 001	902	169	23	65.3	25.0
54162	Environmental consulting services	13	3 612	1 289	287	51	53.7	41.5
541620	Environmental consulting services	13	3 612	1 289	287	51	53.7	41.5
54169	Other scientific & technical consulting services	28	8 018	2 974	341	52	68.3	1.7
541690	Other scientific & technical consulting services	28	8 018	2 974	341	52	68.3	1.7
5417	Scientific research & development services	28	55 310	24 074	6 260	698	7.7	.4
54171	R&D in the physical, engineering, & life sciences	28	55 310	24 074	6 260	698	7.7	.4
541710	R&D in the physical, engineering, & life sciences	28	55 310	24 074	6 260	698	7.7	.4
5417101	R&D in the physical & engineering sciences	22	40 034	18 106	4 825	545	9.6	.4
5417102	Research & development in the life sciences	6	15 276	5 968	1 435	153	2.7	.2
5418	Advertising & related services	37	11 434	3 443	822	143	29.7	3.0
54189	Other services related to advertising	10	1 729	294	70	27	94.6	3.6
541890	Other services related to advertising	10	1 729	294	70	27	94.6	3.6
5419	Other professional, scientific, & technical services	36	22 534	9 575	2 317	440	12.2	26.0
54192	Photographic services	28	16 114	7 458	1 986	244	16.9	.8
541921	Photographic studios, portrait	21	D	D	D	b	D	D
541922	Commercial photography	7	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MIAMI–FORT LAUDERDALE, FL CMSA							
54	**Professional, scientific, & technical services**	**13 446**	**7 580 788**	**2 959 625**	**620 045**	**70 277**	**28.9**	**8.6**
541	Professional, scientific, & technical services	13 446	7 580 788	2 959 625	620 045	70 277	28.9	8.6
5411	Legal services	4 788	2 870 427	1 307 087	256 053	23 569	24.3	5.4
54111	Offices of lawyers	4 602	2 768 710	1 273 935	248 523	22 554	24.5	5.3
541110	Offices of lawyers	4 602	2 768 710	1 273 935	248 523	22 554	24.5	5.3
5411101	Offices of lawyers (except legal aid societies)	4 602	2 768 710	1 273 935	248 523	22 554	24.5	5.3
54119	Other legal services	186	101 717	33 152	7 530	1 015	20.1	8.0
541191	Title abstract & settlement offices	121	75 478	25 200	5 824	786	16.9	3.7
541199	All other legal services	65	26 239	7 952	1 706	229	29.2	20.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 224	855 169	344 979	76 257	11 551	29.5	9.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 224	855 169	344 979	76 257	11 551	29.5	9.3
541211	Offices of certified public accountants	1 233	623 869	238 185	51 988	5 714	26.4	6.8
541213	Tax return preparation services	101	18 948	8 496	2 930	1 815	38.4	4.3
541214	Payroll services	39	69 838	31 782	7 185	1 205	3.9	17.0
541219	Other accounting services	851	142 514	66 516	14 154	2 817	54.4	17.2
5413	Architectural, engineering, & related services	1 472	1 034 290	405 807	93 969	11 002	33.7	9.2
54131	Architectural services	469	238 711	90 279	20 762	2 519	38.9	2.9
541310	Architectural services	469	238 711	90 279	20 762	2 519	38.9	2.9
54133	Engineering services	731	643 822	253 415	59 186	6 297	33.6	10.5
541330	Engineering services	731	643 822	253 415	59 186	6 297	33.6	10.5
54134	Drafting services	34	D	D	D	b	D	D
541340	Drafting services	34	D	D	D	b	D	D
54135	Building inspection services	67	13 584	3 206	556	141	66.1	14.3
541350	Building inspection services	67	13 584	3 206	556	141	66.1	14.3
54137	Surveying & mapping (except geophysical) services	111	60 224	29 416	6 735	1 063	27.2	3.4
541370	Surveying & mapping (except geophysical) services	111	60 224	29 416	6 735	1 063	27.2	3.4
54138	Testing laboratories	58	72 568	27 855	6 367	909	15.9	21.8
541380	Testing laboratories	58	72 568	27 855	6 367	909	15.9	21.8
5414	Specialized design services	727	324 777	72 550	14 842	2 556	42.5	9.0
54141	Interior design services	368	189 483	30 516	6 338	1 077	43.8	11.7
541410	Interior design services	368	189 483	30 516	6 338	1 077	43.8	11.7
54143	Graphic design services	320	100 313	26 602	6 156	1 018	51.7	6.8
541430	Graphic design services	320	100 313	26 602	6 156	1 018	51.7	6.8
5414301	Graphic design services (except commercial art & medical artists)	281	93 719	24 614	5 808	938	52.5	5.9
5414302	Commercial art	38	D	D	D	b	D	D
54149	Other specialized design services	24	29 974	14 438	2 182	427	4.1	.3
541490	Other specialized design services	24	29 974	14 438	2 182	427	4.1	.3
5415	Computer systems design & related services	1 043	712 034	229 001	49 292	5 015	24.1	9.3
54151	Computer systems design & related services	1 043	712 034	229 001	49 292	5 015	24.1	9.3
541511	Custom computer programming services	430	214 726	96 157	20 895	1 972	34.6	10.1
541512	Computer systems design services	449	349 382	109 041	24 718	2 476	21.5	12.1
5415121	Computer systems integrators	155	191 874	52 592	12 312	1 263	16.0	9.1
5415122	Computer systems consultants (except systems integrators)	294	157 508	56 449	12 406	1 213	28.2	15.9
541513	Computer facilities management services	11	D	D	D	c	D	D
541519	Other computer related services	153	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	1 698	887 168	326 241	67 731	7 289	37.1	12.9
54161	Management consulting services	1 345	757 278	281 820	59 149	6 088	34.7	12.6
541611	Administrative management & general management consulting service	671	426 037	148 020	32 904	3 239	29.1	13.4
541612	Human resources & executive search consulting services	222	96 200	47 643	9 087	1 160	46.5	13.0
5416121	Actuarial consulting	10	8 443	4 339	924	68	15.5	2.6
5416122	Executive placement services	143	64 145	34 353	5 998	780	50.3	12.0
5416123	Human resources & personnel management consulting	69	23 612	8 951	2 165	312	47.2	19.3
541613	Marketing consulting services	332	171 747	66 917	13 413	1 089	35.4	12.2
541614	Process, physical distribution, & logistics consulting services	55	29 013	9 003	1 783	379	40.8	9.0
541618	Other management consulting services	65	34 281	10 237	1 962	221	63.9	6.8
54162	Environmental consulting services	69	32 861	11 930	2 630	336	38.9	15.1
541620	Environmental consulting services	69	32 861	11 930	2 630	336	38.9	15.1
54169	Other scientific & technical consulting services	284	97 029	32 491	5 952	865	54.9	14.8
541690	Other scientific & technical consulting services	284	97 029	32 491	5 952	865	54.9	14.8
5417	Scientific research & development services	83	73 686	29 555	7 227	1 009	19.3	54.7
54171	R&D in the physical, engineering, & life sciences	65	43 555	18 067	4 741	508	28.7	29.9
541710	R&D in the physical, engineering, & life sciences	65	43 555	18 067	4 741	508	28.7	29.9
5417101	R&D in the physical & engineering sciences	32	22 534	9 180	2 807	301	19.5	46.9
5417102	Research & development in the life sciences	33	21 021	8 887	1 934	207	38.5	11.8
54172	Research & development in the social sciences & humanities	18	30 131	11 488	2 486	501	5.8	90.5
541720	R&D in the social sciences & humanities	18	30 131	11 488	2 486	501	5.8	90.5

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MIAMI–FORT LAUDERDALE, FL CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	946	671 056	202 161	45 118	6 361	27.0	7.3
54181	Advertising agencies	359	214 838	97 083	20 948	2 130	13.6	9.4
541810	Advertising agencies	359	214 838	97 083	20 948	2 130	13.6	9.4
54182	Public relations agencies	147	59 320	23 237	5 069	545	48.6	7.2
541820	Public relations agencies	147	59 320	23 237	5 069	545	48.6	7.2
54184	Media representatives	85	60 739	16 657	4 269	456	18.4	10.5
541840	Media representatives	85	60 739	16 657	4 269	456	18.4	10.5
5418401	Radio & television advertising representatives	31	19 838	4 908	1 145	125	28.3	1.0
5418402	Publishers' advertising representatives	54	40 901	11 749	3 124	331	13.6	15.1
54185	Display advertising	45	48 147	14 430	3 451	1 062	26.3	19.4
541850	Display advertising	45	48 147	14 430	3 451	1 062	26.3	19.4
5418502	Outdoor advertising services	34	D	D	D	e	D	D
54186	Direct mail advertising	60	121 490	22 923	5 657	1 081	29.4	3.0
541860	Direct mail advertising	60	121 490	22 923	5 657	1 081	29.4	3.0
54189	Other services related to advertising	209	152 499	23 985	4 936	959	37.6	3.4
541890	Other services related to advertising	209	152 499	23 985	4 936	959	37.6	3.4
5418902	Advertising specialties goods distributor	109	122 584	15 204	3 255	650	35.9	1.9
5418903	Sign painting & lettering shop	71	13 714	3 989	878	187	54.3	7.7
5418909	All other advertising	24	15 400	4 623	775	116	35.1	11.4
5419	Other professional, scientific, & technical services	465	152 181	42 244	9 556	1 925	40.3	14.4
54191	Marketing research & public opinion polling	52	32 511	11 960	2 818	493	44.9	26.0
541910	Marketing research & public opinion polling	52	32 511	11 960	2 818	493	44.9	26.0
54192	Photographic services	298	83 468	20 237	4 481	1 046	38.7	7.8
541921	Photographic studios, portrait	181	44 657	10 782	2 362	666	35.8	7.3
541922	Commercial photography	117	38 811	9 455	2 119	380	42.1	8.3
54193	Translation & interpretation services	50	14 996	4 772	1 091	140	57.4	16.6
541930	Translation & interpretation services	50	14 996	4 772	1 091	140	57.4	16.6
54199	All other professional, scientific, & technical services	65	21 206	5 275	1 166	246	27.3	21.3
541990	All other professional, scientific, & technical services	65	21 206	5 275	1 166	246	27.3	21.3
	Fort Lauderdale, FL PMSA							
54	**Professional, scientific, & technical services**	**5 625**	**2 940 745**	**1 103 659**	**235 031**	**27 496**	**30.0**	**10.3**
541	Professional, scientific, & technical services	5 625	2 940 745	1 103 659	235 031	27 496	30.0	10.3
5411	Legal services	1 770	849 231	387 389	77 010	7 688	30.1	5.3
54111	Offices of lawyers	1 687	797 927	370 370	73 417	7 212	31.0	5.4
541110	Offices of lawyers	1 687	797 927	370 370	73 417	7 212	31.0	5.4
5411101	Offices of lawyers (except legal aid societies)	1 687	797 927	370 370	73 417	7 212	31.0	5.4
54119	Other legal services	83	51 304	17 019	3 593	476	16.8	5.1
541191	Title abstract & settlement offices	56	37 595	12 542	2 690	370	16.2	5.4
541199	All other legal services	27	13 709	4 477	903	106	18.2	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	967	324 543	128 465	27 652	4 682	34.5	12.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	967	324 543	128 465	27 652	4 682	34.5	12.1
541211	Offices of certified public accountants	558	236 092	84 861	18 076	2 130	31.5	9.8
541213	Tax return preparation services	47	8 119	3 707	1 265	781	38.0	1.7
541219	Other accounting services	342	62 341	28 230	5 829	1 210	51.7	12.8
5413	Architectural, engineering, & related services	588	376 397	152 844	35 466	4 060	33.1	14.2
54131	Architectural services	162	55 410	20 057	4 670	654	51.1	3.6
541310	Architectural services	162	55 410	20 057	4 670	654	51.1	3.6
54133	Engineering services	314	260 239	106 316	24 446	2 541	31.9	15.3
541330	Engineering services	314	260 239	106 316	24 446	2 541	31.9	15.3
54134	Drafting services	13	D	D	D	b	D	D
541340	Drafting services	13	D	D	D	b	D	D
54135	Building inspection services	31	4 670	1 141	205	63	64.4	7.2
541350	Building inspection services	31	4 670	1 141	205	63	64.4	7.2
54137	Surveying & mapping (except geophysical) services	41	23 023	12 537	3 029	406	24.5	3.3
541370	Surveying & mapping (except geophysical) services	41	23 023	12 537	3 029	406	24.5	3.3
54138	Testing laboratories	26	30 718	12 132	2 953	362	11.9	32.7
541380	Testing laboratories	26	30 718	12 132	2 953	362	11.9	32.7
5414	Specialized design services	313	152 760	36 372	6 927	1 048	33.8	9.3
54141	Interior design services	171	90 264	15 729	3 343	523	36.4	13.4
541410	Interior design services	171	90 264	15 729	3 343	523	36.4	13.4
54143	Graphic design services	129	38 198	8 985	1 859	308	46.4	5.4
541430	Graphic design services	129	38 198	8 985	1 859	308	46.4	5.4
5414301	Graphic design services (except commercial art & medical artists)	110	35 083	8 048	1 699	270	45.3	5.8
5414302	Commercial art	19	3 115	937	160	38	59.0	.1
54149	Other specialized design services	8	D	D	D	c	D	D
541490	Other specialized design services	8	D	D	D	c	D	D
5415	Computer systems design & related services	536	478 115	142 113	31 575	3 083	19.1	10.2
54151	Computer systems design & related services	536	478 115	142 113	31 575	3 083	19.1	10.2
541511	Custom computer programming services	229	107 880	51 006	11 283	1 010	37.1	16.7
541512	Computer systems design services	219	244 423	74 351	17 593	1 643	15.8	12.3
5415121	Computer systems integrators	74	136 624	35 698	8 987	853	11.3	9.0
5415122	Computer systems consultants (except systems integrators)	145	107 799	38 653	8 606	790	21.6	16.5
541513	Computer facilities management services	6	D	D	D	c	D	D
541519	Other computer related services	82	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MIAMI–FORT LAUDERDALE, FL CMSA—Con.							
	Fort Lauderdale, FL PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	809	404 114	153 272	33 272	3 022	34.0	8.4
54161	Management consulting services	642	335 356	129 306	28 586	2 372	31.3	8.3
541611	Administrative management & general management consulting service	289	167 978	55 366	13 519	1 049	26.2	10.0
541612	Human resources & executive search consulting services	137	57 325	26 066	4 591	540	42.1	9.6
5416122	Executive placement services	88	40 692	20 094	3 308	397	38.3	8.5
5416123	Human resources & personnel management consulting	46	D	D	D	c	D	D
541613	Marketing consulting services	159	86 359	41 036	9 090	620	29.7	4.0
541614	Process, physical distribution, & logistics consulting services	27	13 782	3 808	709	81	36.9	5.5
541618	Other management consulting services	30	9 912	3 030	677	82	59.9	12.3
54162	Environmental consulting services	32	17 662	5 348	1 332	174	27.3	12.4
541620	Environmental consulting services	32	17 662	5 348	1 332	174	27.3	12.4
54169	Other scientific & technical consulting services	135	51 096	18 618	3 354	476	53.9	7.7
541690	Other scientific & technical consulting services	135	51 096	18 618	3 354	476	53.9	7.7
5417	Scientific research & development services	37	48 009	18 008	4 399	727	11.9	74.0
54171	R&D in the physical, engineering, & life sciences	26	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	26	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	11	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	11	D	D	D	e	D	D
5418	Advertising & related services	410	246 634	69 483	15 129	2 452	32.5	9.5
54181	Advertising agencies	158	78 588	35 633	7 244	713	19.2	11.7
541810	Advertising agencies	158	78 588	35 633	7 244	713	19.2	11.7
54182	Public relations agencies	41	10 368	3 362	761	98	67.3	17.7
541820	Public relations agencies	41	10 368	3 362	761	98	67.3	17.7
54184	Media representatives	40	33 178	6 683	1 789	202	17.8	9.7
541840	Media representatives	40	33 178	6 683	1 789	202	17.8	9.7
5418401	Radio & television advertising representatives	15	13 210	2 353	543	62	18.3	1.1
5418402	Publishers' advertising representatives	25	19 968	4 330	1 246	140	17.5	15.3
54185	Display advertising	19	16 623	6 166	1 450	799	39.5	23.4
541850	Display advertising	19	16 623	6 166	1 450	799	39.5	23.4
54186	Direct mail advertising	25	28 419	6 019	1 670	283	53.7	8.6
541860	Direct mail advertising	25	28 419	6 019	1 670	283	53.7	8.6
54189	Other services related to advertising	106	72 049	9 350	1 765	296	40.3	4.0
541890	Other services related to advertising	106	72 049	9 350	1 765	296	40.3	4.0
5418902	Advertising specialties goods distributor	56	56 950	5 332	1 128	169	36.8	3.4
5418903	Sign painting & lettering shop	36	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	195	60 942	15 713	3 601	734	39.8	14.9
54191	Marketing research & public opinion polling	20	10 870	4 126	1 083	156	55.1	30.1
541910	Marketing research & public opinion polling	20	10 870	4 126	1 083	156	55.1	30.1
54192	Photographic services	137	36 804	8 933	1 910	474	38.3	10.5
541921	Photographic studios, portrait	84	21 758	5 193	1 146	319	36.8	5.9
541922	Commercial photography	53	15 046	3 740	764	155	40.4	17.2
54199	All other professional, scientific, & technical services	26	11 886	2 336	540	87	26.0	15.9
541990	All other professional, scientific, & technical services	26	11 886	2 336	540	87	26.0	15.9
	Miami, FL PMSA							
54	**Professional, scientific, & technical services**	**7 821**	**4 640 043**	**1 855 966**	**385 014**	**42 781**	**28.3**	**7.5**
541	Professional, scientific, & technical services	7 821	4 640 043	1 855 966	385 014	42 781	28.3	7.5
5411	Legal services	3 018	2 021 196	919 698	179 043	15 881	21.9	5.4
54111	Offices of lawyers	2 915	1 970 783	903 565	175 106	15 342	21.8	5.3
541110	Offices of lawyers	2 915	1 970 783	903 565	175 106	15 342	21.8	5.3
5411101	Offices of lawyers (except legal aid societies)	2 915	1 970 783	903 565	175 106	15 342	21.8	5.3
54119	Other legal services	103	50 413	16 133	3 937	539	23.5	10.9
541191	Title abstract & settlement offices	65	37 883	12 658	3 134	416	17.7	2.1
541199	All other legal services	38	12 530	3 475	803	123	41.2	37.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 257	530 626	216 514	48 605	6 869	26.3	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 257	530 626	216 514	48 605	6 869	26.3	7.6
541211	Offices of certified public accountants	675	387 777	153 324	33 912	3 584	23.2	5.0
541213	Tax return preparation services	54	10 829	4 789	1 665	1 034	38.6	6.2
541214	Payroll services	19	51 847	20 115	4 703	644	.8	7.5
541219	Other accounting services	509	80 173	38 286	8 325	1 607	56.4	20.6
5413	Architectural, engineering, & related services	884	657 893	252 963	58 503	6 942	34.0	6.4
54131	Architectural services	307	183 301	70 222	16 092	1 865	35.2	2.7
541310	Architectural services	307	183 301	70 222	16 092	1 865	35.2	2.7
54133	Engineering services	417	383 583	147 099	34 740	3 756	34.8	7.3
541330	Engineering services	417	383 583	147 099	34 740	3 756	34.8	7.3
54134	Drafting services	21	D	D	D	b	D	D
541340	Drafting services	21	D	D	D	b	D	D
54135	Building inspection services	36	8 914	2 065	351	78	67.0	18.1
541350	Building inspection services	36	8 914	2 065	351	78	67.0	18.1
54137	Surveying & mapping (except geophysical) services	70	37 201	16 879	3 706	657	28.9	3.5
541370	Surveying & mapping (except geophysical) services	70	37 201	16 879	3 706	657	28.9	3.5
54138	Testing laboratories	32	41 850	15 723	3 414	547	18.9	13.8
541380	Testing laboratories	32	41 850	15 723	3 414	547	18.9	13.8

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MIAMI–FORT LAUDERDALE, FL CMSA—Con.							
	Miami, FL PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	414	172 017	36 178	7 915	1 508	50.3	8.7
54141	Interior design services	197	99 219	14 787	2 995	554	50.4	10.1
541410	Interior design services	197	99 219	14 787	2 995	554	50.4	10.1
54143	Graphic design services	191	62 115	17 617	4 297	710	54.9	7.7
541430	Graphic design services	191	62 115	17 617	4 297	710	54.9	7.7
5414301	Graphic design services (except commercial art & medical artists)	171	58 636	16 566	4 109	668	56.9	5.9
5414302	Commercial art	19	D	D	D	b	D	D
54149	Other specialized design services	16	D	D	D	c	D	D
541490	Other specialized design services	16	D	D	D	c	D	D
5415	Computer systems design & related services	507	233 919	86 888	17 717	1 932	34.2	7.4
54151	Computer systems design & related services	507	233 919	86 888	17 717	1 932	34.2	7.4
541511	Custom computer programming services	201	106 846	45 151	9 612	962	32.2	3.5
541512	Computer systems design services	230	104 959	34 690	7 125	833	34.7	11.8
5415121	Computer systems integrators	81	55 250	16 894	3 325	410	27.6	9.3
5415122	Computer systems consultants (except systems integrators)	149	49 709	17 796	3 800	423	42.6	14.5
541519	Other computer related services	71	21 098	6 513	841	122	43.2	5.2
5416	Management, scientific, & technical consulting services	889	483 054	172 969	34 459	4 267	39.7	16.7
54161	Management consulting services	703	421 922	152 514	30 563	3 716	37.5	16.0
541611	Administrative management & general management consulting service	382	258 059	92 654	19 385	2 190	30.9	15.5
541612	Human resources & executive search consulting services	85	38 875	21 577	4 496	620	53.0	17.9
5416122	Executive placement services	55	23 453	14 259	2 690	383	71.3	18.0
5416123	Human resources & personnel management consulting	23	D	D	D	c	D	D
541613	Marketing consulting services	173	85 388	25 881	4 323	469	41.1	20.5
541614	Process, physical distribution, & logistics consulting services	28	15 231	5 195	1 074	298	44.3	12.1
541618	Other management consulting services	35	24 369	7 207	1 285	139	65.6	4.5
54162	Environmental consulting services	37	15 199	6 582	1 298	162	52.4	18.3
541620	Environmental consulting services	37	15 199	6 582	1 298	162	52.4	18.3
54169	Other scientific & technical consulting services	149	45 933	13 873	2 598	389	56.0	22.6
541690	Other scientific & technical consulting services	149	45 933	13 873	2 598	389	56.0	22.6
5417	Scientific research & development services	46	25 677	11 547	2 828	282	33.1	18.6
54171	R&D in the physical, engineering, & life sciences	39	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	39	D	D	D	e	D	D
5418	Advertising & related services	536	424 422	132 678	29 989	3 909	23.8	6.0
54181	Advertising agencies	201	136 250	61 450	13 704	1 417	10.4	8.1
541810	Advertising agencies	201	136 250	61 450	13 704	1 417	10.4	8.1
54182	Public relations agencies	106	48 952	19 875	4 308	447	44.6	4.9
541820	Public relations agencies	106	48 952	19 875	4 308	447	44.6	4.9
54184	Media representatives	45	27 561	9 974	2 480	254	19.0	11.5
541840	Media representatives	45	27 561	9 974	2 480	254	19.0	11.5
5418402	Publishers' advertising representatives	29	20 933	7 419	1 878	191	9.9	15.0
54185	Display advertising	26	31 524	8 264	2 001	263	19.3	17.3
541850	Display advertising	26	31 524	8 264	2 001	263	19.3	17.3
5418502	Outdoor advertising services	20	D	D	D	c	D	D
54186	Direct mail advertising	35	93 071	16 904	3 987	798	21.9	1.3
541860	Direct mail advertising	35	93 071	16 904	3 987	798	21.9	1.3
54189	Other services related to advertising	103	80 450	14 635	3 171	663	35.2	2.9
541890	Other services related to advertising	103	80 450	14 635	3 171	663	35.2	2.9
5418902	Advertising specialties goods distributor	53	65 634	9 872	2 127	481	35.2	.7
5418903	Sign painting & lettering shop	35	D	D	D	c	D	D
5418909	All other advertising	13	8 027	2 460	549	78	20.6	21.2
5419	Other professional, scientific, & technical services	270	91 239	26 531	5 955	1 191	40.6	14.1
54191	Marketing research & public opinion polling	32	21 641	7 834	1 735	337	39.8	23.9
541910	Marketing research & public opinion polling	32	21 641	7 834	1 735	337	39.8	23.9
54192	Photographic services	161	46 664	11 304	2 571	572	39.1	5.6
541921	Photographic studios, portrait	97	22 899	5 589	1 216	347	34.9	8.7
541922	Commercial photography	64	23 765	5 715	1 355	225	43.1	2.7
54193	Translation & interpretation services	38	13 614	4 454	1 023	123	55.1	17.8
541930	Translation & interpretation services	38	13 614	4 454	1 023	123	55.1	17.8
54199	All other professional, scientific, & technical services	39	9 320	2 939	626	159	29.0	28.2
541990	All other professional, scientific, & technical services	39	9 320	2 939	626	159	29.0	28.2

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NAPLES, FL MSA							
54	**Professional, scientific, & technical services**	**743**	**414 119**	**196 520**	**41 918**	**3 074**	**28.3**	**4.5**
541	Professional, scientific, & technical services	743	414 119	196 520	41 918	3 074	28.3	4.5
5411	Legal services	211	99 239	46 615	9 280	955	25.7	6.9
54111	Offices of lawyers	196	93 091	44 369	8 752	863	26.6	7.0
541110	Offices of lawyers	196	93 091	44 369	8 752	863	26.6	7.0
5411101	Offices of lawyers (except legal aid societies)	196	93 091	44 369	8 752	863	26.6	7.0
54119	Other legal services	15	6 148	2 246	528	92	11.7	5.5
541191	Title abstract & settlement offices	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	129	28 824	12 873	2 903	477	44.3	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	129	28 824	12 873	2 903	477	44.3	5.7
541211	Offices of certified public accountants	76	22 588	10 522	2 310	276	37.4	4.9
541213	Tax return preparation services	6	1 615	705	206	106	14.9	–
541219	Other accounting services	46	D	D	D	b	D	D
5413	Architectural, engineering, & related services	122	53 051	25 006	5 780	653	32.5	4.4
54131	Architectural services	36	11 253	4 245	803	105	48.0	4.2
541310	Architectural services	36	11 253	4 245	803	105	48.0	4.2
54133	Engineering services	65	36 647	18 284	4 351	437	24.9	2.9
541330	Engineering services	65	36 647	18 284	4 351	437	24.9	2.9
54137	Surveying & mapping (except geophysical) services	12	4 277	2 187	556	96	52.5	12.8
541370	Surveying & mapping (except geophysical) services	12	4 277	2 187	556	96	52.5	12.8
5414	Specialized design services	57	29 781	3 251	661	116	59.9	8.1
54141	Interior design services	47	27 962	2 772	529	97	60.4	8.5
541410	Interior design services	47	27 962	2 772	529	97	60.4	8.5
54143	Graphic design services	9	D	D	D	a	D	D
541430	Graphic design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	40	34 482	11 284	2 498	236	14.7	2.1
54151	Computer systems design & related services	40	34 482	11 284	2 498	236	14.7	2.1
541511	Custom computer programming services	16	D	D	D	c	D	D
541512	Computer systems design services	18	4 949	2 140	458	41	46.7	8.0
5416	Management, scientific, & technical consulting services	109	135 326	88 757	19 061	388	18.8	.9
54161	Management consulting services	91	131 237	87 402	18 839	356	17.5	.9
541611	Administrative management & general management consulting service	44	115 234	82 148	17 808	264	11.4	.7
541612	Human resources & executive search consulting services	16	D	D	D	b	D	D
541613	Marketing consulting services	22	9 036	2 200	459	45	62.0	3.5
54169	Other scientific & technical consulting services	17	D	D	D	b	D	D
541690	Other scientific & technical consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	50	20 627	5 800	1 164	160	47.6	12.2
54189	Other services related to advertising	12	3 178	664	115	23	40.4	.8
541890	Other services related to advertising	12	3 178	664	115	23	40.4	.8
5418903	Sign painting & lettering shop	8	1 357	309	68	18	47.2	1.8
5419	Other professional, scientific, & technical services	22	10 740	2 472	469	84	22.1	–
54192	Photographic services	13	D	D	D	b	D	D
	OCALA, FL MSA							
54	**Professional, scientific, & technical services**	**361**	**132 878**	**52 788**	**11 861**	**1 882**	**30.9**	**8.0**
541	Professional, scientific, & technical services	361	132 878	52 788	11 861	1 882	30.9	8.0
5411	Legal services	137	58 079	28 291	6 122	756	22.9	5.2
54111	Offices of lawyers	130	51 022	24 724	5 429	630	25.9	5.5
541110	Offices of lawyers	130	51 022	24 724	5 429	630	25.9	5.5
5411101	Offices of lawyers (except legal aid societies)	130	51 022	24 724	5 429	630	25.9	5.5
54119	Other legal services	7	7 057	3 567	693	126	1.3	2.7
541191	Title abstract & settlement offices	7	7 057	3 567	693	126	1.3	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	65	14 265	6 510	1 613	426	41.2	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	65	14 265	6 510	1 613	426	41.2	8.7
541211	Offices of certified public accountants	25	8 277	4 203	957	132	39.7	4.2
541213	Tax return preparation services	13	3 148	1 168	414	223	18.0	5.2
541219	Other accounting services	27	2 840	1 139	242	71	71.4	25.7
5413	Architectural, engineering, & related services	67	14 703	6 299	1 399	273	58.4	11.0
54137	Surveying & mapping (except geophysical) services	19	3 409	1 566	346	96	43.3	1.4
541370	Surveying & mapping (except geophysical) services	19	3 409	1 566	346	96	43.3	1.4
5414	Specialized design services	9	2 617	614	150	26	70.7	–
54143	Graphic design services	5	1 591	493	98	20	67.6	–
541430	Graphic design services	5	1 591	493	98	20	67.6	–
5416	Management, scientific, & technical consulting services	27	10 305	2 160	494	108	31.6	1.4
54161	Management consulting services	21	9 271	1 862	433	95	24.8	.6
541614	Process, physical distribution, & logistics consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	21	25 317	6 431	1 593	191	10.9	16.0
54185	Display advertising	5	D	D	D	b	D	D
541850	Display advertising	5	D	D	D	b	D	D
5418502	Outdoor advertising services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ORLANDO, FL MSA							
54	**Professional, scientific, & technical services**	**4 465**	**3 378 805**	**1 344 417**	**299 744**	**34 147**	**21.0**	**7.3**
541	Professional, scientific, & technical services	4 465	3 378 805	1 344 417	299 744	34 147	21.0	7.3
5411	Legal services	1 201	727 001	369 278	77 922	7 443	20.9	3.0
54111	Offices of lawyers	1 141	702 812	359 656	75 588	7 069	20.7	2.8
541110	Offices of lawyers	1 141	702 812	359 656	75 588	7 069	20.7	2.8
5411101	Offices of lawyers (except legal aid societies)	1 141	702 812	359 656	75 588	7 069	20.7	2.8
54119	Other legal services	60	24 189	9 622	2 334	374	27.4	9.5
541191	Title abstract & settlement offices	46	22 260	9 260	2 231	343	25.5	8.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	601	242 065	109 361	27 531	4 296	27.8	12.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	601	242 065	109 361	27 531	4 296	27.8	12.6
541211	Offices of certified public accountants	310	154 009	63 764	15 477	1 776	27.3	6.2
541213	Tax return preparation services	52	11 173	3 882	1 376	842	29.4	2.4
541214	Payroll services	17	37 962	24 885	5 052	979	2.6	39.0
541219	Other accounting services	222	38 921	16 830	5 626	699	54.1	15.1
5413	Architectural, engineering, & related services	758	904 309	330 298	74 452	8 009	18.9	5.1
54131	Architectural services	178	258 528	60 768	12 500	1 373	12.5	1.7
541310	Architectural services	178	258 528	60 768	12 500	1 373	12.5	1.7
54133	Engineering services	435	528 833	225 076	51 748	5 144	22.8	7.2
541330	Engineering services	435	528 833	225 076	51 748	5 144	22.8	7.2
54134	Drafting services	29	D	D	D	b	D	D
541340	Drafting services	29	D	D	D	b	D	D
54135	Building inspection services	21	4 725	1 259	325	70	62.6	23.6
541350	Building inspection services	21	4 725	1 259	325	70	62.6	23.6
54137	Surveying & mapping (except geophysical) services	59	32 939	17 188	3 669	636	17.0	4.1
541370	Surveying & mapping (except geophysical) services	59	32 939	17 188	3 669	636	17.0	4.1
54138	Testing laboratories	34	75 085	23 915	5 780	716	11.3	1.2
541380	Testing laboratories	34	75 085	23 915	5 780	716	11.3	1.2
5414	Specialized design services	224	98 794	23 451	5 326	904	36.6	6.1
54141	Interior design services	97	57 116	10 609	2 573	436	39.5	3.9
541410	Interior design services	97	57 116	10 609	2 573	436	39.5	3.9
54143	Graphic design services	117	38 379	11 873	2 572	412	32.6	8.9
541430	Graphic design services	117	38 379	11 873	2 572	412	32.6	8.9
5414301	Graphic design services (except commercial art & medical artists)	98	33 474	10 641	2 245	358	32.5	10.2
5414302	Commercial art	19	4 905	1 232	327	54	33.7	.1
5415	Computer systems design & related services	524	619 818	261 566	60 197	5 172	11.9	14.5
54151	Computer systems design & related services	524	619 818	261 566	60 197	5 172	11.9	14.5
541511	Custom computer programming services	235	227 233	99 054	22 945	2 186	15.4	22.7
541512	Computer systems design services	218	329 773	133 810	30 271	2 364	9.4	9.0
5415121	Computer systems integrators	73	272 608	106 797	24 484	1 757	3.7	8.7
5415122	Computer systems consultants (except systems integrators)	145	57 165	27 013	5 787	607	36.7	10.7
541519	Other computer related services	62	37 995	20 375	4 608	343	20.5	22.1
5416	Management, scientific, & technical consulting services	642	371 234	139 382	29 325	3 889	31.4	6.1
54161	Management consulting services	500	306 263	115 767	25 107	3 297	28.9	6.3
541611	Administrative management & general management consulting service	234	95 557	37 359	7 862	746	34.9	8.5
541612	Human resources & executive search consulting services	91	58 561	24 139	4 794	522	33.8	3.1
5416122	Executive placement services	43	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	47	29 694	10 654	2 510	274	23.3	6.0
541613	Marketing consulting services	129	93 284	39 874	8 896	1 638	30.7	9.7
541614	Process, physical distribution, & logistics consulting services	14	D	D	D	c	D	D
541618	Other management consulting services	32	D	D	D	c	D	D
54162	Environmental consulting services	33	17 351	7 570	1 362	217	35.1	8.4
541620	Environmental consulting services	33	17 351	7 570	1 362	217	35.1	8.4
54169	Other scientific & technical consulting services	109	47 620	16 045	2 856	375	46.0	4.0
541690	Other scientific & technical consulting services	109	47 620	16 045	2 856	375	46.0	4.0
5417	Scientific research & development services	50	58 600	22 383	5 365	494	12.6	15.0
54171	R&D in the physical, engineering, & life sciences	45	57 561	21 772	5 211	477	11.6	15.3
541710	R&D in the physical, engineering, & life sciences	45	57 561	21 772	5 211	477	11.6	15.3
5417101	R&D in the physical & engineering sciences	25	48 467	18 525	4 435	380	6.8	16.7
5418	Advertising & related services	295	278 753	67 521	15 254	2 535	18.4	5.7
54181	Advertising agencies	111	63 517	26 472	6 031	671	15.4	14.6
541810	Advertising agencies	111	63 517	26 472	6 031	671	15.4	14.6
54182	Public relations agencies	39	16 157	5 005	1 290	320	72.2	5.5
541820	Public relations agencies	39	16 157	5 005	1 290	320	72.2	5.5
54184	Media representatives	20	8 257	2 689	539	107	76.8	6.8
541840	Media representatives	20	8 257	2 689	539	107	76.8	6.8
54185	Display advertising	27	90 023	11 465	2 689	809	3.6	.5
541850	Display advertising	27	90 023	11 465	2 689	809	3.6	.5
5418501	Display advertising (except outdoor)	10	D	D	D	f	D	D
5418502	Outdoor advertising services	17	D	D	D	c	D	D
54186	Direct mail advertising	18	47 184	12 142	2 897	269	15.5	.2
541860	Direct mail advertising	18	47 184	12 142	2 897	269	15.5	.2
54189	Other services related to advertising	68	50 396	9 031	1 674	316	23.4	6.3
541890	Other services related to advertising	68	50 396	9 031	1 674	316	23.4	6.3
5418901	Welcoming services	1	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	29	25 748	3 168	577	88	35.5	8.2
5418903	Sign painting & lettering shop	26	3 622	1 034	209	61	61.8	10.7
5418909	All other advertising	12	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ORLANDO, FL MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	170	78 231	21 177	4 372	1 405	41.2	4.5
54191	Marketing research & public opinion polling	32	22 025	7 391	1 518	503	37.6	8.3
541910	Marketing research & public opinion polling	32	22 025	7 391	1 518	503	37.6	8.3
54192	Photographic services	105	41 704	10 905	2 196	786	51.7	3.4
541921	Photographic studios, portrait	71	21 674	5 142	1 142	369	31.6	6.1
541922	Commercial photography	34	20 030	5 763	1 054	417	73.5	.6
54193	Translation & interpretation services	6	7 322	1 168	245	33	6.5	–
541930	Translation & interpretation services	6	7 322	1 168	245	33	6.5	–
54199	All other professional, scientific, & technical services	27	7 180	1 713	413	83	26.8	3.4
541990	All other professional, scientific, & technical services	27	7 180	1 713	413	83	26.8	3.4
	PANAMA CITY, FL MSA							
54	**Professional, scientific, & technical services**	**268**	**138 907**	**56 057**	**12 761**	**1 730**	**25.6**	**7.9**
541	Professional, scientific, & technical services	268	138 907	56 057	12 761	1 730	25.6	7.9
5411	Legal services	80	32 095	13 538	3 117	389	33.4	3.3
54111	Offices of lawyers	77	D	D	D	e	D	D
541110	Offices of lawyers	77	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	77	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	13 124	5 714	1 381	241	33.5	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	13 124	5 714	1 381	241	33.5	3.0
541211	Offices of certified public accountants	24	8 272	4 287	936	128	29.0	2.2
541213	Tax return preparation services	3	D	D	D	b	D	D
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	63	46 071	18 886	4 021	556	19.5	17.3
54133	Engineering services	38	36 763	14 881	3 133	391	13.1	19.8
541330	Engineering services	38	36 763	14 881	3 133	391	13.1	19.8
54137	Surveying & mapping (except geophysical) services	9	3 279	1 712	390	68	26.8	5.5
541370	Surveying & mapping (except geophysical) services	9	3 279	1 712	390	68	26.8	5.5
5414	Specialized design services	7	1 757	303	40	9	94.6	5.4
5415	Computer systems design & related services	12	10 162	4 727	1 052	135	31.8	–
54151	Computer systems design & related services	12	10 162	4 727	1 052	135	31.8	–
541512	Computer systems design services	4	6 824	2 920	640	78	46.3	–
5416	Management, scientific, & technical consulting services	19	6 425	1 723	391	57	17.2	2.3
54161	Management consulting services	14	5 292	1 033	204	44	18.7	2.5
5417	Scientific research & development services	8	19 777	8 861	2 229	206	10.7	2.0
54171	R&D in the physical, engineering, & life sciences	8	19 777	8 861	2 229	206	10.7	2.0
541710	R&D in the physical, engineering, & life sciences	8	19 777	8 861	2 229	206	10.7	2.0
5417101	R&D in the physical & engineering sciences	7	D	D	D	c	D	D
5418	Advertising & related services	21	7 960	2 006	461	99	33.1	11.6
54189	Other services related to advertising	7	2 124	456	103	35	49.8	9.5
541890	Other services related to advertising	7	2 124	456	103	35	49.8	9.5
5419	Other professional, scientific, & technical services	9	1 536	299	69	38	46.7	.5
	PENSACOLA, FL MSA							
54	**Professional, scientific, & technical services**	**669**	**340 058**	**143 735**	**30 724**	**4 446**	**28.6**	**6.8**
541	Professional, scientific, & technical services	669	340 058	143 735	30 724	4 446	28.6	6.8
5411	Legal services	200	107 010	55 276	10 971	1 200	16.0	4.3
54111	Offices of lawyers	195	104 268	54 363	10 770	1 171	16.3	4.4
541110	Offices of lawyers	195	104 268	54 363	10 770	1 171	16.3	4.4
5411101	Offices of lawyers (except legal aid societies)	195	104 268	54 363	10 770	1 171	16.3	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	129	38 324	19 228	4 255	990	30.8	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	129	38 324	19 228	4 255	990	30.8	5.7
541211	Offices of certified public accountants	60	21 082	10 224	2 454	359	35.0	6.2
541213	Tax return preparation services	17	3 161	1 016	447	261	38.8	7.5
541219	Other accounting services	48	D	D	D	c	D	D
5413	Architectural, engineering, & related services	128	92 837	35 468	7 907	1 013	31.5	6.8
54131	Architectural services	26	13 907	3 985	798	116	53.1	.4
541310	Architectural services	26	13 907	3 985	798	116	53.1	.4
54133	Engineering services	71	63 685	24 985	5 580	646	30.2	7.9
541330	Engineering services	71	63 685	24 985	5 580	646	30.2	7.9
54137	Surveying & mapping (except geophysical) services	14	4 242	2 157	472	103	29.0	14.2
541370	Surveying & mapping (except geophysical) services	14	4 242	2 157	472	103	29.0	14.2
54138	Testing laboratories	11	10 344	4 117	1 013	133	11.5	4.4
541380	Testing laboratories	11	10 344	4 117	1 013	133	11.5	4.4
5414	Specialized design services	14	4 570	816	210	49	55.7	–
54143	Graphic design services	11	1 952	566	137	35	35.6	–
541430	Graphic design services	11	1 952	566	137	35	35.6	–
5415	Computer systems design & related services	50	23 400	10 614	2 144	330	33.0	10.5
54151	Computer systems design & related services	50	23 400	10 614	2 144	330	33.0	10.5
541512	Computer systems design services	21	11 354	3 812	774	125	35.6	14.0

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PENSACOLA, FL MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	84	29 035	11 367	2 662	358	30.5	23.7
54161	Management consulting services	60	20 421	8 571	1 900	241	34.7	11.9
541611	Administrative management & general management consulting service	33	12 794	4 910	1 038	128	29.7	9.3
541612	Human resources & executive search consulting services	7	4 070	2 843	649	71	28.1	16.5
5416122	Executive placement services	6	D	D	D	b	D	D
54162	Environmental consulting services	16	7 001	2 091	606	78	20.1	61.1
541620	Environmental consulting services	16	7 001	2 091	606	78	20.1	61.1
5418	Advertising & related services	38	37 797	9 089	2 237	378	46.7	1.2
54185	Display advertising	5	D	D	D	b	D	D
541850	Display advertising	5	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54189	Other services related to advertising	12	15 672	3 170	777	183	84.5	1.1
541890	Other services related to advertising	12	15 672	3 170	777	183	84.5	1.1
5418902	Advertising specialties goods distributor	5	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	21	4 969	1 499	259	112	29.3	3.5
54192	Photographic services	17	D	D	D	b	D	D
541921	Photographic studios, portrait	16	D	D	D	b	D	D
	PUNTA GORDA, FL MSA							
54	**Professional, scientific, & technical services**	**194**	**73 315**	**37 337**	**8 016**	**1 083**	**29.4**	**9.1**
541	Professional, scientific, & technical services	194	73 315	37 337	8 016	1 083	29.4	9.1
5411	Legal services	53	24 546	13 827	2 796	331	23.1	14.0
54111	Offices of lawyers	48	23 782	13 493	2 720	317	23.1	12.8
541110	Offices of lawyers	48	23 782	13 493	2 720	317	23.1	12.8
5411101	Offices of lawyers (except legal aid societies)	48	23 782	13 493	2 720	317	23.1	12.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	16 268	10 377	2 307	329	18.0	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	16 268	10 377	2 307	329	18.0	4.5
541211	Offices of certified public accountants	14	4 633	2 181	383	68	39.3	13.4
5413	Architectural, engineering, & related services	42	18 717	9 079	1 973	262	29.8	11.8
54133	Engineering services	20	13 452	7 029	1 449	203	25.3	–
541330	Engineering services	20	13 452	7 029	1 449	203	25.3	–
5416	Management, scientific, & technical consulting services	29	5 502	1 463	416	64	59.1	1.6
54161	Management consulting services	23	4 510	1 152	357	49	50.1	1.9
5418	Advertising & related services	8	2 856	932	226	41	34.7	–
5419	Other professional, scientific, & technical services	8	2 176	569	129	34	19.4	–
	SARASOTA–BRADENTON, FL MSA							
54	**Professional, scientific, & technical services**	**1 515**	**662 953**	**263 088**	**56 286**	**7 664**	**30.9**	**18.4**
541	Professional, scientific, & technical services	1 515	662 953	263 088	56 286	7 664	30.9	18.4
5411	Legal services	425	180 652	89 297	17 544	1 952	30.2	4.1
54111	Offices of lawyers	409	173 499	87 615	17 166	1 889	31.2	3.5
541110	Offices of lawyers	409	173 499	87 615	17 166	1 889	31.2	3.5
5411101	Offices of lawyers (except legal aid societies)	409	173 499	87 615	17 166	1 889	31.2	3.5
54119	Other legal services	16	7 153	1 682	378	63	5.1	18.6
541191	Title abstract & settlement offices	7	2 852	848	267	39	4.0	37.6
541199	All other legal services	9	4 301	834	111	24	5.9	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	265	144 104	52 998	11 924	1 957	19.7	59.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	265	144 104	52 998	11 924	1 957	19.7	59.0
541211	Offices of certified public accountants	129	125 192	45 232	9 858	1 172	13.6	66.8
541213	Tax return preparation services	24	4 851	1 771	620	351	27.3	2.7
541219	Other accounting services	104	D	D	D	c	D	D
5413	Architectural, engineering, & related services	231	106 733	39 877	8 966	1 125	39.1	5.8
54131	Architectural services	77	26 502	9 704	2 086	265	47.2	3.4
541310	Architectural services	77	26 502	9 704	2 086	265	47.2	3.4
54133	Engineering services	113	70 389	25 734	5 850	676	37.4	6.9
541330	Engineering services	113	70 389	25 734	5 850	676	37.4	6.9
54137	Surveying & mapping (except geophysical) services	11	5 173	2 709	622	109	13.6	4.9
541370	Surveying & mapping (except geophysical) services	11	5 173	2 709	622	109	13.6	4.9
5414	Specialized design services	90	27 667	3 972	939	196	58.3	4.6
54141	Interior design services	58	21 214	2 746	616	139	62.1	2.9
541410	Interior design services	58	21 214	2 746	616	139	62.1	2.9
54143	Graphic design services	28	5 756	1 028	280	50	45.2	7.9
541430	Graphic design services	28	5 756	1 028	280	50	45.2	7.9
5414301	Graphic design services (except commercial art & medical artists)	25	D	D	D	b	D	D
5415	Computer systems design & related services	102	53 620	22 075	5 525	475	28.1	9.4
54151	Computer systems design & related services	102	53 620	22 075	5 525	475	28.1	9.4
541511	Custom computer programming services	47	27 814	13 262	3 601	265	25.7	16.6
541512	Computer systems design services	33	19 745	7 345	1 681	179	25.1	1.3
5415122	Computer systems consultants (except systems integrators)	24	10 609	4 790	1 093	88	12.9	2.3
541519	Other computer related services	20	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SARASOTA–BRADENTON, FL MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	246	64 065	28 342	5 175	648	46.9	14.8
54161	Management consulting services	194	48 763	21 694	3 894	473	39.9	19.1
541611	Administrative management & general management consulting service	95	27 791	13 280	2 578	205	27.6	22.2
541612	Human resources & executive search consulting services	40	9 111	3 831	549	167	60.8	22.9
5416122	Executive placement services	28	5 818	2 636	482	154	68.0	6.4
541613	Marketing consulting services	46	8 772	2 835	523	61	57.2	9.4
54162	Environmental consulting services	15	5 483	2 203	502	76	33.2	2.2
541620	Environmental consulting services	15	5 483	2 203	502	76	33.2	2.2
54169	Other scientific & technical consulting services	37	9 819	4 445	779	99	89.3	.8
541690	Other scientific & technical consulting services	37	9 819	4 445	779	99	89.3	.8
5417	Scientific research & development services	16	11 586	6 367	1 278	74	20.3	15.0
54172	Research & development in the social sciences & humanities	3	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	3	D	D	D	b	D	D
5418	Advertising & related services	87	34 766	8 431	2 004	331	36.1	10.0
54189	Other services related to advertising	36	D	D	D	c	D	D
541890	Other services related to advertising	36	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	15	D	D	D	b	D	D
5418903	Sign painting & lettering shop	19	8 610	1 886	477	78	15.9	1.1
5419	Other professional, scientific, & technical services	53	39 760	11 729	2 931	906	9.9	6.2
54191	Marketing research & public opinion polling	10	25 265	8 815	2 381	755	5.0	9.0
541910	Marketing research & public opinion polling	10	25 265	8 815	2 381	755	5.0	9.0
54192	Photographic services	35	D	D	D	c	D	D
541921	Photographic studios, portrait	30	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	7	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	7	D	D	D	b	D	D
	TALLAHASSEE, FL MSA							
54	**Professional, scientific, & technical services**	**877**	**710 400**	**295 354**	**64 547**	**6 998**	**21.2**	**7.3**
541	Professional, scientific, & technical services	877	710 400	295 354	64 547	6 998	21.2	7.3
5411	Legal services	332	261 213	128 107	24 190	2 548	20.9	4.8
54111	Offices of lawyers	319	256 772	126 785	23 886	2 499	20.5	4.7
541110	Offices of lawyers	319	256 772	126 785	23 886	2 499	20.5	4.7
5411101	Offices of lawyers (except legal aid societies)	319	256 772	126 785	23 886	2 499	20.5	4.7
54119	Other legal services	13	4 441	1 322	304	49	42.7	6.4
541191	Title abstract & settlement offices	9	4 012	1 117	255	38	43.4	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	109	32 095	17 494	3 988	682	30.0	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	109	32 095	17 494	3 988	682	30.0	8.4
541211	Offices of certified public accountants	67	25 575	14 891	3 198	378	24.0	3.6
541213	Tax return preparation services	10	3 472	1 168	496	244	19.4	47.0
541219	Other accounting services	32	3 048	1 435	294	60	92.4	5.2
5413	Architectural, engineering, & related services	133	136 130	57 584	14 429	1 409	16.3	3.4
54131	Architectural services	29	20 114	6 495	1 387	178	22.8	2.4
541310	Architectural services	29	20 114	6 495	1 387	178	22.8	2.4
54133	Engineering services	74	101 545	44 899	11 429	976	15.1	4.0
541330	Engineering services	74	101 545	44 899	11 429	976	15.1	4.0
54137	Surveying & mapping (except geophysical) services	14	7 041	3 709	876	138	15.1	.3
541370	Surveying & mapping (except geophysical) services	14	7 041	3 709	876	138	15.1	.3
54138	Testing laboratories	8	6 760	2 242	684	108	12.3	–
541380	Testing laboratories	8	6 760	2 242	684	108	12.3	–
5414	Specialized design services	24	5 122	1 433	303	57	40.8	12.7
54143	Graphic design services	10	2 360	763	141	36	35.1	1.5
541430	Graphic design services	10	2 360	763	141	36	35.1	1.5
5415	Computer systems design & related services	78	171 001	50 209	12 725	1 069	15.3	12.1
54151	Computer systems design & related services	78	171 001	50 209	12 725	1 069	15.3	12.1
541511	Custom computer programming services	25	67 976	33 050	8 970	683	21.5	23.7
541512	Computer systems design services	40	100 947	16 643	3 613	361	10.7	3.2
5415121	Computer systems integrators	14	87 956	10 540	2 261	196	8.2	–
5415122	Computer systems consultants (except systems integrators)	26	12 991	6 103	1 352	165	27.7	24.4
5416	Management, scientific, & technical consulting services	107	55 911	25 061	5 460	518	33.0	15.9
54161	Management consulting services	69	26 253	12 037	2 687	227	29.8	9.5
541611	Administrative management & general management consulting service	42	18 142	7 942	1 989	162	14.5	12.8
541612	Human resources & executive search consulting services	13	4 037	1 983	329	38	48.6	.5
541613	Marketing consulting services	9	D	D	D	b	D	D
54162	Environmental consulting services	17	14 299	5 752	1 252	140	56.3	31.1
541620	Environmental consulting services	17	14 299	5 752	1 252	140	56.3	31.1
54169	Other scientific & technical consulting services	21	15 359	7 272	1 521	151	16.8	12.6
541690	Other scientific & technical consulting services	21	15 359	7 272	1 521	151	16.8	12.6
5418	Advertising & related services	58	34 429	10 924	2 481	378	34.1	3.0
54181	Advertising agencies	14	10 153	3 822	947	130	8.2	.7
541810	Advertising agencies	14	10 153	3 822	947	130	8.2	.7
54182	Public relations agencies	27	12 020	4 354	821	97	66.8	.3
541820	Public relations agencies	27	12 020	4 354	821	97	66.8	.3
54189	Other services related to advertising	6	4 289	705	229	31	19.0	4.1
541890	Other services related to advertising	6	4 289	705	229	31	19.0	4.1

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TALLAHASSEE, FL MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	27	13 289	4 028	865	319	35.2	4.2
54192	Photographic services	13	5 792	1 482	266	124	16.9	–
541921	Photographic studios, portrait	11	D	D	D	c	D	D
	TAMPA–ST. PETERSBURG–CLEARWATER, FL MSA							
54	**Professional, scientific, & technical services**	**6 398**	**6 186 297**	**2 318 456**	**580 131**	**62 828**	**16.0**	**5.2**
541	Professional, scientific, & technical services	6 398	6 186 297	2 318 456	580 131	62 828	16.0	5.2
5411	Legal services	1 842	1 034 717	508 898	101 841	10 056	23.1	4.0
54111	Offices of lawyers	1 741	989 767	492 537	98 285	9 491	23.3	4.1
541110	Offices of lawyers	1 741	989 767	492 537	98 285	9 491	23.3	4.1
5411101	Offices of lawyers (except legal aid societies)	1 741	989 767	492 537	98 285	9 491	23.3	4.1
54119	Other legal services	101	44 950	16 361	3 556	565	17.3	3.0
541191	Title abstract & settlement offices	83	39 760	15 128	3 284	501	16.3	3.0
541199	All other legal services	18	5 190	1 233	272	64	24.7	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 001	880 809	463 273	143 635	17 761	10.4	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 001	880 809	463 273	143 635	17 761	10.4	3.0
541211	Offices of certified public accountants	525	410 284	203 630	93 069	8 238	14.5	3.1
541213	Tax return preparation services	65	17 613	6 290	2 094	1 180	16.4	2.6
541214	Payroll services	26	D	D	D	i	D	D
541219	Other accounting services	385	D	D	D	g	D	D
5413	Architectural, engineering, & related services	924	762 438	327 087	74 195	8 463	26.6	6.7
54131	Architectural services	169	126 844	44 473	9 173	1 068	23.2	5.6
541310	Architectural services	169	126 844	44 473	9 173	1 068	23.2	5.6
54133	Engineering services	562	530 873	233 611	54 104	5 669	29.3	7.6
541330	Engineering services	562	530 873	233 611	54 104	5 669	29.3	7.6
54134	Drafting services	32	D	D	D	c	D	D
541340	Drafting services	32	D	D	D	c	D	D
54135	Building inspection services	33	11 843	2 785	537	90	12.1	2.5
541350	Building inspection services	33	11 843	2 785	537	90	12.1	2.5
54137	Surveying & mapping (except geophysical) services	80	41 963	25 471	5 741	950	18.0	1.6
541370	Surveying & mapping (except geophysical) services	80	41 963	25 471	5 741	950	18.0	1.6
54138	Testing laboratories	46	40 919	17 327	3 997	564	16.2	5.4
541380	Testing laboratories	46	40 919	17 327	3 997	564	16.2	5.4
5414	Specialized design services	256	98 049	21 822	4 993	886	40.7	7.2
54141	Interior design services	116	60 598	12 011	2 891	487	34.6	5.1
541410	Interior design services	116	60 598	12 011	2 891	487	34.6	5.1
54143	Graphic design services	123	34 147	8 475	1 826	338	52.2	11.2
541430	Graphic design services	123	34 147	8 475	1 826	338	52.2	11.2
5414301	Graphic design services (except commercial art & medical artists)	106	30 949	7 749	1 665	293	51.9	11.5
5414302	Commercial art	17	3 198	726	161	45	54.6	8.6
5415	Computer systems design & related services	708	1 821 940	471 412	130 701	9 149	5.6	3.2
54151	Computer systems design & related services	708	1 821 940	471 412	130 701	9 149	5.6	3.2
541511	Custom computer programming services	309	D	D	D	g	D	D
541512	Computer systems design services	295	410 814	147 495	28 159	2 728	13.3	5.7
5415121	Computer systems integrators	111	300 538	93 278	17 108	1 666	7.9	3.2
5415122	Computer systems consultants (except systems integrators)	184	110 276	54 217	11 051	1 062	27.9	12.6
541513	Computer facilities management services	10	D	D	D	h	D	D
541519	Other computer related services	94	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	966	695 783	290 227	65 673	7 066	24.3	11.3
54161	Management consulting services	752	586 467	244 834	53 722	5 843	22.5	6.4
541611	Administrative management & general management consulting service	330	221 392	101 229	20 401	2 102	21.1	7.2
541612	Human resources & executive search consulting services	192	190 541	93 704	22 143	2 088	15.7	6.1
5416121	Actuarial consulting	12	12 422	6 052	2 260	386	7.4	24.6
5416122	Executive placement services	102	94 414	55 885	12 800	636	21.4	3.7
5416123	Human resources & personnel management consulting	78	83 705	31 767	7 083	1 066	10.4	6.1
541613	Marketing consulting services	166	127 472	36 726	8 368	1 136	36.3	7.1
541614	Process, physical distribution, & logistics consulting services	34	37 069	10 352	2 252	442	14.7	2.0
541618	Other management consulting services	30	9 993	2 823	558	75	33.8	.8
54162	Environmental consulting services	79	43 104	18 440	4 497	595	54.7	10.1
541620	Environmental consulting services	79	43 104	18 440	4 497	595	54.7	10.1
54169	Other scientific & technical consulting services	135	66 212	26 953	7 454	628	20.7	55.3
541690	Other scientific & technical consulting services	135	66 212	26 953	7 454	628	20.7	55.3
5417	Scientific research & development services	57	49 281	19 102	4 153	408	29.0	28.2
54171	R&D in the physical, engineering, & life sciences	55	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	55	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	34	31 254	10 172	2 283	238	28.4	16.7
5417102	Research & development in the life sciences	21	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TAMPA–ST. PETERSBURG–CLEARWATER, FL MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	418	507 862	121 886	31 697	4 414	21.8	6.5
54181	Advertising agencies	153	76 065	36 158	8 372	902	19.2	17.9
541810	Advertising agencies	153	76 065	36 158	8 372	902	19.2	17.9
54182	Public relations agencies	42	16 103	4 604	1 156	162	73.8	3.3
541820	Public relations agencies	42	16 103	4 604	1 156	162	73.8	3.3
54183	Media buying services	12	14 310	4 255	1 353	100	37.1	49.7
541830	Media buying services	12	14 310	4 255	1 353	100	37.1	49.7
54184	Media representatives	40	32 631	6 339	1 601	279	56.0	14.4
541840	Media representatives	40	32 631	6 339	1 601	279	56.0	14.4
5418402	Publishers' advertising representatives	28	25 319	3 742	944	185	65.9	16.6
54185	Display advertising	22	71 563	7 929	2 075	780	4.0	1.7
541850	Display advertising	22	71 563	7 929	2 075	780	4.0	1.7
5418501	Display advertising (except outdoor)	7	D	D	D	f	D	D
5418502	Outdoor advertising services	15	D	D	D	c	D	D
54186	Direct mail advertising	46	230 000	49 786	14 297	1 624	11.4	1.5
541860	Direct mail advertising	46	230 000	49 786	14 297	1 624	11.4	1.5
54189	Other services related to advertising	100	63 660	12 311	2 758	543	47.0	3.7
541890	Other services related to advertising	100	63 660	12 311	2 758	543	47.0	3.7
5418902	Advertising specialties goods distributor	44	45 837	7 737	1 692	247	43.2	.6
5418903	Sign painting & lettering shop	37	8 172	2 304	580	206	48.9	23.6
5418909	All other advertising	16	9 586	2 238	478	86	63.3	1.2
5419	Other professional, scientific, & technical services	226	335 418	94 749	23 243	4 625	7.0	3.0
54191	Marketing research & public opinion polling	42	284 504	81 309	20 348	3 935	1.9	2.6
541910	Marketing research & public opinion polling	42	284 504	81 309	20 348	3 935	1.9	2.6
54192	Photographic services	137	32 646	7 758	1 593	494	38.9	5.6
541921	Photographic studios, portrait	105	25 586	5 959	1 208	402	31.6	2.9
541922	Commercial photography	32	7 060	1 799	385	92	65.4	15.1
54199	All other professional, scientific, & technical services	39	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	39	D	D	D	c	D	D
	WEST PALM BEACH–BOCA RATON, FL MSA							
54	**Professional, scientific, & technical services**	**4 211**	**2 351 958**	**985 480**	**211 695**	**21 787**	**29.6**	**7.9**
541	Professional, scientific, & technical services	4 211	2 351 958	985 480	211 695	21 787	29.6	7.9
5411	Legal services	1 326	771 023	351 837	70 620	6 191	24.0	6.4
54111	Offices of lawyers	1 279	748 599	345 500	69 318	6 006	24.1	6.3
541110	Offices of lawyers	1 279	748 599	345 500	69 318	6 006	24.1	6.3
5411101	Offices of lawyers (except legal aid societies)	1 279	748 599	345 500	69 318	6 006	24.1	6.3
54119	Other legal services	47	22 424	6 337	1 302	185	21.8	10.6
541191	Title abstract & settlement offices	37	21 276	5 983	1 214	166	19.9	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	620	212 355	106 944	23 886	4 312	36.9	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	620	212 355	106 944	23 886	4 312	36.9	5.2
541211	Offices of certified public accountants	343	122 925	51 026	10 827	1 267	37.4	3.5
541213	Tax return preparation services	37	9 428	3 796	1 202	765	37.9	10.7
541214	Payroll services	12	44 053	37 568	9 149	1 723	15.1	1.4
541219	Other accounting services	228	35 949	14 554	2 708	557	61.7	13.9
5413	Architectural, engineering, & related services	567	369 327	155 309	33 882	3 629	31.1	7.0
54131	Architectural services	165	104 886	40 127	8 909	873	29.1	1.3
541310	Architectural services	165	104 886	40 127	8 909	873	29.1	1.3
54133	Engineering services	280	213 875	91 788	19 765	1 901	33.6	10.0
541330	Engineering services	280	213 875	91 788	19 765	1 901	33.6	10.0
54135	Building inspection services	37	7 453	2 870	622	87	33.8	10.9
541350	Building inspection services	37	7 453	2 870	622	87	33.8	10.9
54137	Surveying & mapping (except geophysical) services	60	23 531	13 477	2 707	465	21.7	4.6
541370	Surveying & mapping (except geophysical) services	60	23 531	13 477	2 707	465	21.7	4.6
54138	Testing laboratories	17	18 518	6 837	1 841	296	24.2	6.1
541380	Testing laboratories	17	18 518	6 837	1 841	296	24.2	6.1
5414	Specialized design services	295	143 159	23 753	4 972	780	45.9	11.4
54141	Interior design services	210	124 908	18 819	4 153	620	42.9	12.2
541410	Interior design services	210	124 908	18 819	4 153	620	42.9	12.2
54143	Graphic design services	72	13 552	3 606	753	142	69.6	7.5
541430	Graphic design services	72	13 552	3 606	753	142	69.6	7.5
5414301	Graphic design services (except commercial art & medical artists)	64	12 318	3 380	692	123	68.1	6.8
54149	Other specialized design services	8	2 530	781	23	9	26.4	4.6
541490	Other specialized design services	8	2 530	781	23	9	26.4	4.6
5415	Computer systems design & related services	338	329 107	140 471	31 905	2 606	21.1	8.5
54151	Computer systems design & related services	338	329 107	140 471	31 905	2 606	21.1	8.5
541511	Custom computer programming services	141	82 142	32 318	6 264	598	32.4	17.6
541512	Computer systems design services	140	234 711	103 853	24 890	1 911	15.2	5.6
5415121	Computer systems integrators	50	194 063	84 231	20 575	1 533	8.5	6.4
5415122	Computer systems consultants (except systems integrators)	90	40 648	19 622	4 315	378	47.1	2.1
541519	Other computer related services	55	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST PALM BEACH–BOCA RATON, FL MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	722	372 516	161 767	36 774	2 915	30.4	10.7
54161	Management consulting services	567	261 248	117 961	26 096	1 993	34.0	7.4
541611	Administrative management & general management consulting service	296	145 469	76 454	16 646	1 325	25.1	7.3
541612	Human resources & executive search consulting services	101	41 815	16 885	3 790	251	46.6	6.1
5416122	Executive placement services	56	24 231	9 200	1 997	134	53.9	2.8
5416123	Human resources & personnel management consulting	42	13 509	5 939	1 214	85	47.6	13.7
541613	Marketing consulting services	124	55 098	17 879	4 361	261	46.7	7.0
541614	Process, physical distribution, & logistics consulting services	22	8 770	3 528	788	93	35.0	25.0
541618	Other management consulting services	24	10 096	3 215	511	63	38.9	1.8
54162	Environmental consulting services	42	22 186	7 879	1 728	204	28.4	17.9
541620	Environmental consulting services	42	22 186	7 879	1 728	204	28.4	17.9
54169	Other scientific & technical consulting services	113	89 082	35 927	8 950	718	20.6	18.5
541690	Other scientific & technical consulting services	113	89 082	35 927	8 950	718	20.6	18.5
5417	Scientific research & development services	23	11 376	3 874	795	95	58.1	32.7
5418	Advertising & related services	214	106 827	29 596	6 526	797	49.3	9.2
54181	Advertising agencies	77	34 048	13 161	2 847	362	36.2	4.0
541810	Advertising agencies	77	34 048	13 161	2 847	362	36.2	4.0
54182	Public relations agencies	46	12 673	3 824	764	125	75.7	14.8
541820	Public relations agencies	46	12 673	3 824	764	125	75.7	14.8
54186	Direct mail advertising	17	17 462	1 420	287	44	97.1	.2
541860	Direct mail advertising	17	17 462	1 420	287	44	97.1	.2
54189	Other services related to advertising	52	D	D	D	c	D	D
541890	Other services related to advertising	52	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	26	16 673	2 703	655	66	50.2	2.1
5418903	Sign painting & lettering shop	20	D	D	D	b	D	D
5418909	All other advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	106	36 268	11 929	2 335	462	31.6	7.2
54191	Marketing research & public opinion polling	16	13 987	6 362	1 113	166	17.3	.9
541910	Marketing research & public opinion polling	16	13 987	6 362	1 113	166	17.3	.9
54192	Photographic services	59	14 952	3 737	834	224	48.7	11.3
541921	Photographic studios, portrait	40	12 020	3 131	694	184	39.4	13.9
541922	Commercial photography	19	2 932	606	140	40	86.8	1.1
54199	All other professional, scientific, & technical services	23	6 240	1 498	316	59	17.3	12.1
541990	All other professional, scientific, & technical services	23	6 240	1 498	316	59	17.3	12.1
	AREA OUTSIDE FLORIDA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 401**	**375 139**	**144 591**	**32 381**	**5 404**	**46.7**	**8.3**
541	Professional, scientific, & technical services	1 401	375 139	144 591	32 381	5 404	46.7	8.3
5411	Legal services	460	121 019	49 522	10 371	1 577	44.4	6.7
54111	Offices of lawyers	412	D	D	D	g	D	D
541110	Offices of lawyers	412	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	412	D	D	D	g	D	D
54119	Other legal services	48	D	D	D	c	D	D
541191	Title abstract & settlement offices	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	313	65 142	28 759	7 680	1 488	47.6	13.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	313	65 142	28 759	7 680	1 488	47.6	13.8
541211	Offices of certified public accountants	143	34 422	14 195	3 213	512	49.5	14.1
541213	Tax return preparation services	46	4 937	1 451	737	290	58.7	4.6
541219	Other accounting services	120	D	D	D	e	D	D
5413	Architectural, engineering, & related services	220	78 907	31 497	7 408	1 193	43.2	6.7
54131	Architectural services	42	D	D	D	c	D	D
541310	Architectural services	42	D	D	D	c	D	D
54133	Engineering services	78	39 999	16 210	3 749	465	37.5	5.9
541330	Engineering services	78	39 999	16 210	3 749	465	37.5	5.9
54135	Building inspection services	9	2 108	413	87	28	38.0	–
541350	Building inspection services	9	2 108	413	87	28	38.0	–
54137	Surveying & mapping (except geophysical) services	69	15 783	7 636	1 843	413	35.6	3.2
541370	Surveying & mapping (except geophysical) services	69	15 783	7 636	1 843	413	35.6	3.2
5414	Specialized design services	57	23 376	3 369	688	112	45.4	6.7
54141	Interior design services	38	D	D	D	b	D	D
541410	Interior design services	38	D	D	D	b	D	D
54143	Graphic design services	15	3 813	797	147	24	55.1	7.8
541430	Graphic design services	15	3 813	797	147	24	55.1	7.8
5414301	Graphic design services (except commercial art & medical artists)	14	D	D	D	b	D	D
5415	Computer systems design & related services	75	17 326	6 121	1 264	185	55.9	2.8
54151	Computer systems design & related services	75	17 326	6 121	1 264	185	55.9	2.8
541511	Custom computer programming services	33	D	D	D	b	D	D
541512	Computer systems design services	31	6 230	1 913	322	66	90.2	3.8
5416	Management, scientific, & technical consulting services	157	42 056	16 293	3 058	455	64.9	6.8
54161	Management consulting services	119	34 376	13 552	2 493	378	71.2	4.2
541611	Administrative management & general management consulting service	69	D	D	D	e	D	D
541613	Marketing consulting services	26	5 292	2 039	442	75	92.6	7.4
54169	Other scientific & technical consulting services	24	5 780	1 915	406	40	26.2	20.3
541690	Other scientific & technical consulting services	24	5 780	1 915	406	40	26.2	20.3

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE FLORIDA METROPOLITAN AREAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	8	D	D	D	b	D	D
5418	Advertising & related services	68	12 023	4 335	866	204	48.3	18.2
54189	Other services related to advertising	21	2 201	557	121	48	51.0	12.0
541890	Other services related to advertising	21	2 201	557	121	48	51.0	12.0
5418903	Sign painting & lettering shop	14	1 372	351	80	37	61.2	16.3
5419	Other professional, scientific, & technical services	43	D	D	D	c	D	D
54192	Photographic services	32	D	D	D	b	D	D
541921	Photographic studios, portrait	29	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	DAYTONA BEACH, FL MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	D	a	D	D
	FORT MYERS–CAPE CORAL, FL MSA								
54	**Professional, scientific, & technical services**	**4**	**1 101**	**1 045**	**634**	**125**	**15**	**46.3**	**–**
541	Professional, scientific, & technical services	4	1 101	1 045	634	125	15	46.3	–
	FORT PIERCE–PORT ST. LUCIE, FL MSA								
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	D	e	D	D
5417	Scientific research & development services	3	D	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	D	e	D	D
	FORT WALTON BEACH, FL MSA								
54	**Professional, scientific, & technical services**	**3**	**1 232**	**1 085**	**527**	**185**	**18**	**–**	**27.4**
541	Professional, scientific, & technical services	3	1 232	1 085	527	185	18	–	27.4
	GAINESVILLE, FL MSA								
54	**Professional, scientific, & technical services**	**16**	**9 703**	**8 941**	**4 225**	**978**	**121**	**7.7**	**49.7**
541	Professional, scientific, & technical services	16	9 703	8 941	4 225	978	121	7.7	49.7
5417	Scientific research & development services	11	8 121	7 412	3 240	750	89	8.8	59.1
	JACKSONVILLE, FL MSA								
54	**Professional, scientific, & technical services**	**14**	**5 604**	**5 398**	**3 072**	**704**	**95**	**12.5**	**26.5**
541	Professional, scientific, & technical services	14	5 604	5 398	3 072	704	95	12.5	26.5
5411	Legal services	10	D	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	10	D	D	D	D	b	D	D
	LAKELAND–WINTER HAVEN, FL MSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	MELBOURNE–TITUSVILLE–PALM BAY, FL MSA								
54	**Professional, scientific, & technical services**	**6**	**9 926**	**9 299**	**5 651**	**1 388**	**99**	**2.7**	**3.2**
541	Professional, scientific, & technical services	6	9 926	9 299	5 651	1 388	99	2.7	3.2
5417	Scientific research & development services	3	D	D	D	D	b	D	D
	MIAMI–FORT LAUDERDALE, FL CMSA								
54	**Professional, scientific, & technical services**	**62**	**38 178**	**34 319**	**14 414**	**3 376**	**455**	**24.1**	**11.8**
541	Professional, scientific, & technical services	62	38 178	34 319	14 414	3 376	455	24.1	11.8
5411	Legal services	39	16 744	14 349	8 520	1 988	255	31.6	7.0
54111	Offices of lawyers	39	16 744	14 349	8 520	1 988	255	31.6	7.0
541110	Offices of lawyers	39	16 744	14 349	8 520	1 988	255	31.6	7.0
5411102	Legal aid societies & similar legal services	39	16 744	14 349	8 520	1 988	255	31.6	7.0
5417	Scientific research & development services	23	21 434	19 970	5 894	1 388	200	18.1	15.6
54171	R&D in the physical, engineering, & life sciences	21	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	21	D	D	D	D	c	D	D
5417102	Research & development in the life sciences	17	D	D	D	D	c	D	D
	Fort Lauderdale, FL PMSA								
54	**Professional, scientific, & technical services**	**26**	**9 276**	**8 379**	**4 670**	**1 166**	**153**	**25.3**	**35.5**
541	Professional, scientific, & technical services	26	9 276	8 379	4 670	1 166	153	25.3	35.5
5411	Legal services	15	5 084	4 407	2 869	673	97	29.5	4.4
54111	Offices of lawyers	15	5 084	4 407	2 869	673	97	29.5	4.4
541110	Offices of lawyers	15	5 084	4 407	2 869	673	97	29.5	4.4
5411102	Legal aid societies & similar legal services	15	5 084	4 407	2 869	673	97	29.5	4.4
	Miami, FL PMSA								
54	**Professional, scientific, & technical services**	**36**	**28 902**	**25 940**	**9 744**	**2 210**	**302**	**23.7**	**4.2**
541	Professional, scientific, & technical services	36	28 902	25 940	9 744	2 210	302	23.7	4.2
5411	Legal services	24	11 660	9 942	5 651	1 315	158	32.5	8.1
54111	Offices of lawyers	24	11 660	9 942	5 651	1 315	158	32.5	8.1
541110	Offices of lawyers	24	11 660	9 942	5 651	1 315	158	32.5	8.1
5411102	Legal aid societies & similar legal services	24	11 660	9 942	5 651	1 315	158	32.5	8.1
5417	Scientific research & development services	12	17 242	15 998	4 093	895	144	17.7	1.6
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	D	c	D	D
5417102	Research & development in the life sciences	9	D	D	D	D	c	D	D
	NAPLES, FL MSA								
54	**Professional, scientific, & technical services**	**4**	**1 024**	**982**	**568**	**122**	**16**	**33.1**	**–**
541	Professional, scientific, & technical services	4	1 024	982	568	122	16	33.1	–
	OCALA, FL MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	ORLANDO, FL MSA								
54	**Professional, scientific, & technical services**	**18**	**6 437**	**6 353**	**3 308**	**771**	**105**	**17.7**	**8.8**
541	Professional, scientific, & technical services	18	6 437	6 353	3 308	771	105	17.7	8.8
5411	Legal services	11	4 863	4 813	2 699	624	88	11.7	7.3
54111	Offices of lawyers	11	4 863	4 813	2 699	624	88	11.7	7.3
541110	Offices of lawyers	11	4 863	4 813	2 699	624	88	11.7	7.3
5411102	Legal aid societies & similar legal services	11	4 863	4 813	2 699	624	88	11.7	7.3
	PANAMA CITY, FL MSA								
54	**Professional, scientific, & technical services**	**4**	**676**	**706**	**316**	**77**	**15**	**45.0**	**11.5**
	PENSACOLA, FL MSA								
54	**Professional, scientific, & technical services**	**3**	**1 065**	**1 028**	**595**	**129**	**18**	**D**	**–**
541	Professional, scientific, & technical services	3	1 065	1 028	595	129	18	D	–
	SARASOTA–BRADENTON, FL MSA								
54	**Professional, scientific, & technical services**	**12**	**12 271**	**9 931**	**4 467**	**1 011**	**179**	**15.0**	**11.8**
541	Professional, scientific, & technical services	12	12 271	9 931	4 467	1 011	179	15.0	11.8
5417	Scientific research & development services	5	10 867	8 651	3 788	848	150	10.4	7.0

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	TALLAHASSEE, FL MSA								
54	**Professional, scientific, & technical services**	**15**	**10 937**	**10 998**	**3 610**	**913**	**125**	**8.1**	**10.5**
541	Professional, scientific, & technical services	15	10 937	10 998	3 610	913	125	8.1	10.5
5411	Legal services	9	4 692	4 299	2 223	565	67	10.5	16.6
54111	Offices of lawyers	9	4 692	4 299	2 223	565	67	10.5	16.6
541110	Offices of lawyers	9	4 692	4 299	2 223	565	67	10.5	16.6
5411102	Legal aid societies & similar legal services	9	4 692	4 299	2 223	565	67	10.5	16.6
	TAMPA–ST. PETERSBURG–CLEARWATER, FL MSA								
54	**Professional, scientific, & technical services**	**39**	**36 276**	**32 556**	**15 917**	**3 300**	**449**	**19.3**	**11.1**
541	Professional, scientific, & technical services	39	36 276	32 556	15 917	3 300	449	19.3	11.1
5411	Legal services	19	11 516	10 323	6 715	1 227	175	9.2	5.5
54111	Offices of lawyers	19	11 516	10 323	6 715	1 227	175	9.2	5.5
541110	Offices of lawyers	19	11 516	10 323	6 715	1 227	175	9.2	5.5
5411102	Legal aid societies & similar legal services	19	11 516	10 323	6 715	1 227	175	9.2	5.5
5417	Scientific research & development services	20	24 760	22 233	9 202	2 073	274	24.0	13.8
54171	R&D in the physical, engineering, & life sciences	17	22 492	20 517	8 300	1 878	252	20.4	15.2
541710	R&D in the physical, engineering, & life sciences	17	22 492	20 517	8 300	1 878	252	20.4	15.2
5417101	R&D in the physical & engineering sciences	7	D	D	D	D	c	D	D
	WEST PALM BEACH–BOCA RATON, FL MSA								
54	**Professional, scientific, & technical services**	**26**	**18 012**	**19 094**	**8 700**	**1 938**	**207**	**10.4**	**14.9**
541	Professional, scientific, & technical services	26	18 012	19 094	8 700	1 938	207	10.4	14.9
5411	Legal services	14	5 808	5 351	3 393	696	90	24.6	10.4
54111	Offices of lawyers	14	5 808	5 351	3 393	696	90	24.6	10.4
541110	Offices of lawyers	14	5 808	5 351	3 393	696	90	24.6	10.4
5411102	Legal aid societies & similar legal services	14	5 808	5 351	3 393	696	90	24.6	10.4
5417	Scientific research & development services	12	12 204	13 743	5 307	1 242	117	3.7	17.0
	AREA OUTSIDE FLORIDA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**20**	**22 064**	**18 076**	**7 677**	**1 915**	**345**	**22.8**	**3.8**
541	Professional, scientific, & technical services	20	22 064	18 076	7 677	1 915	345	22.8	3.8
5417	Scientific research & development services	14	D	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	13	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	13	D	D	D	D	e	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALACHUA COUNTY, FL							
54	**Professional, scientific, & technical services**	**570**	**292 789**	**126 389**	**29 555**	**3 788**	**31.9**	**6.8**
541	Professional, scientific, & technical services	570	292 789	126 389	29 555	3 788	31.9	6.8
5411	Legal services	165	63 809	29 587	6 490	786	40.3	5.0
54111	Offices of lawyers	162	61 381	29 109	6 364	772	41.1	5.2
541110	Offices of lawyers	162	61 381	29 109	6 364	772	41.1	5.2
5411101	Offices of lawyers (except legal aid societies)	162	61 381	29 109	6 364	772	41.1	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	88	24 205	9 728	2 366	514	38.6	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	88	24 205	9 728	2 366	514	38.6	11.9
541211	Offices of certified public accountants	51	17 507	7 020	1 644	267	34.1	8.6
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	28	D	D	D	c	D	D
5413	Architectural, engineering, & related services	124	103 545	48 365	12 313	1 356	24.7	5.7
54131	Architectural services	22	8 986	3 287	644	122	34.9	.6
541310	Architectural services	22	8 986	3 287	644	122	34.9	.6
54133	Engineering services	79	82 989	39 900	10 396	1 013	21.4	7.0
541330	Engineering services	79	82 989	39 900	10 396	1 013	21.4	7.0
54137	Surveying & mapping (except geophysical) services	14	3 616	2 127	485	84	17.8	–
541370	Surveying & mapping (except geophysical) services	14	3 616	2 127	485	84	17.8	–
54138	Testing laboratories	4	D	D	D	c	D	D
541380	Testing laboratories	4	D	D	D	c	D	D
5414	Specialized design services	12	2 456	631	142	35	91.0	–
5415	Computer systems design & related services	40	32 739	12 979	3 004	362	36.2	4.3
54151	Computer systems design & related services	40	32 739	12 979	3 004	362	36.2	4.3
541511	Custom computer programming services	16	D	D	D	c	D	D
541512	Computer systems design services	22	22 385	7 312	1 777	211	12.8	1.6
5415121	Computer systems integrators	8	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	75	24 543	11 234	2 321	278	35.6	3.4
54161	Management consulting services	40	14 270	6 119	1 365	127	34.1	1.7
541611	Administrative management & general management consulting service	25	11 236	5 343	1 212	99	20.7	2.2
54162	Environmental consulting services	25	8 894	4 229	916	139	38.7	5.2
541620	Environmental consulting services	25	8 894	4 229	916	139	38.7	5.2
5418	Advertising & related services	26	28 770	9 631	2 013	251	19.6	3.0
54189	Other services related to advertising	5	D	D	D	c	D	D
541890	Other services related to advertising	5	D	D	D	c	D	D
5418909	All other advertising	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	23	7 023	1 669	343	121	27.7	21.8
54192	Photographic services	18	4 456	841	197	67	19.8	.6
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	BAKER COUNTY, FL							
54	**Professional, scientific, & technical services**	**8**	**1 009**	**361**	**84**	**32**	**25.6**	**11.5**
541	Professional, scientific, & technical services	8	1 009	361	84	32	25.6	11.5
	BAY COUNTY, FL							
54	**Professional, scientific, & technical services**	**268**	**138 907**	**56 057**	**12 761**	**1 730**	**25.6**	**7.9**
541	Professional, scientific, & technical services	268	138 907	56 057	12 761	1 730	25.6	7.9
5411	Legal services	80	32 095	13 538	3 117	389	33.4	3.3
54111	Offices of lawyers	77	D	D	D	e	D	D
541110	Offices of lawyers	77	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	77	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	13 124	5 714	1 381	241	33.5	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	13 124	5 714	1 381	241	33.5	3.0
541211	Offices of certified public accountants	24	8 272	4 287	936	128	29.0	2.2
541213	Tax return preparation services	3	D	D	D	b	D	D
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	63	46 071	18 886	4 021	556	19.5	17.3
54133	Engineering services	38	36 763	14 881	3 133	391	13.1	19.8
541330	Engineering services	38	36 763	14 881	3 133	391	13.1	19.8
54137	Surveying & mapping (except geophysical) services	9	3 279	1 712	390	68	26.8	5.5
541370	Surveying & mapping (except geophysical) services	9	3 279	1 712	390	68	26.8	5.5
5414	Specialized design services	7	1 757	303	40	9	94.6	5.4
5415	Computer systems design & related services	12	10 162	4 727	1 052	135	31.8	–
54151	Computer systems design & related services	12	10 162	4 727	1 052	135	31.8	–
541512	Computer systems design services	4	6 824	2 920	640	78	46.3	–
5416	Management, scientific, & technical consulting services	19	6 425	1 723	391	57	17.2	2.3
54161	Management consulting services	14	5 292	1 033	204	44	18.7	2.5
5417	Scientific research & development services	8	19 777	8 861	2 229	206	10.7	2.0
54171	R&D in the physical, engineering, & life sciences	8	19 777	8 861	2 229	206	10.7	2.0
541710	R&D in the physical, engineering, & life sciences	8	19 777	8 861	2 229	206	10.7	2.0
5417101	R&D in the physical & engineering sciences	7	D	D	D	c	D	D
5418	Advertising & related services	21	7 960	2 006	461	99	33.1	11.6
54189	Other services related to advertising	7	2 124	456	103	35	49.8	9.5
541890	Other services related to advertising	7	2 124	456	103	35	49.8	9.5
5419	Other professional, scientific, & technical services	9	1 536	299	69	38	46.7	.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BRADFORD COUNTY, FL							
54	**Professional, scientific, & technical services**	**22**	**4 839**	**1 913**	**449**	**72**	**52.3**	**.8**
541	Professional, scientific, & technical services	22	4 839	1 913	449	72	52.3	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	5	1 546	574	139	25	61.2	–
	BREVARD COUNTY, FL							
54	**Professional, scientific, & technical services**	**1 073**	**1 195 600**	**455 048**	**109 024**	**11 192**	**12.5**	**5.5**
541	Professional, scientific, & technical services	1 073	1 195 600	455 048	109 024	11 192	12.5	5.5
5411	Legal services	267	92 954	43 202	8 341	986	33.0	5.2
54111	Offices of lawyers	253	88 520	41 282	7 978	927	34.2	4.1
541110	Offices of lawyers	253	88 520	41 282	7 978	927	34.2	4.1
5411101	Offices of lawyers (except legal aid societies)	253	88 520	41 282	7 978	927	34.2	4.1
54119	Other legal services	14	4 434	1 920	363	59	9.1	26.7
541191	Title abstract & settlement offices	10	2 787	1 397	234	48	14.5	39.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	161	31 076	13 750	3 445	838	43.0	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	161	31 076	13 750	3 445	838	43.0	9.0
541211	Offices of certified public accountants	81	20 493	9 343	2 320	332	44.0	1.6
541213	Tax return preparation services	13	2 794	1 103	441	301	25.3	3.3
541219	Other accounting services	64	7 624	3 217	664	199	46.3	30.3
5413	Architectural, engineering, & related services	200	662 316	205 489	50 586	4 541	6.4	.3
54131	Architectural services	24	8 431	3 695	739	91	32.8	.1
541310	Architectural services	24	8 431	3 695	739	91	32.8	.1
54133	Engineering services	130	639 514	196 554	48 769	4 270	5.4	.2
541330	Engineering services	130	639 514	196 554	48 769	4 270	5.4	.2
54134	Drafting services	9	3 473	1 457	247	23	10.2	–
541340	Drafting services	9	3 473	1 457	247	23	10.2	–
54137	Surveying & mapping (except geophysical) services	24	8 280	3 087	640	116	35.1	4.8
541370	Surveying & mapping (except geophysical) services	24	8 280	3 087	640	116	35.1	4.8
5414	Specialized design services	40	12 637	3 484	792	134	83.5	.8
54141	Interior design services	14	D	D	D	b	D	D
541410	Interior design services	14	D	D	D	b	D	D
54143	Graphic design services	24	7 212	2 824	655	89	80.5	1.1
541430	Graphic design services	24	7 212	2 824	655	89	80.5	1.1
5414301	Graphic design services (except commercial art & medical artists)	21	6 825	2 736	636	80	79.4	1.2
5415	Computer systems design & related services	164	272 469	139 290	34 095	3 056	8.2	16.2
54151	Computer systems design & related services	164	272 469	139 290	34 095	3 056	8.2	16.2
541511	Custom computer programming services	79	D	D	D	f	D	D
541512	Computer systems design services	62	73 142	26 783	6 104	567	11.3	14.3
5415121	Computer systems integrators	24	57 299	19 116	4 029	367	6.8	17.7
5415122	Computer systems consultants (except systems integrators)	38	15 843	7 667	2 075	200	27.5	1.8
541513	Computer facilities management services	7	D	D	D	g	D	D
541519	Other computer related services	16	12 189	3 969	961	119	10.7	2.4
5416	Management, scientific, & technical consulting services	140	34 870	12 741	2 366	356	55.5	14.9
54161	Management consulting services	99	23 240	8 478	1 738	253	51.3	15.4
541611	Administrative management & general management consulting service	57	12 567	5 130	1 096	156	47.5	16.8
541613	Marketing consulting services	17	5 001	902	169	23	65.3	25.0
54162	Environmental consulting services	13	3 612	1 289	287	51	53.7	41.5
541620	Environmental consulting services	13	3 612	1 289	287	51	53.7	41.5
54169	Other scientific & technical consulting services	28	8 018	2 974	341	52	68.3	1.7
541690	Other scientific & technical consulting services	28	8 018	2 974	341	52	68.3	1.7
5417	Scientific research & development services	28	55 310	24 074	6 260	698	7.7	.4
54171	R&D in the physical, engineering, & life sciences	28	55 310	24 074	6 260	698	7.7	.4
541710	R&D in the physical, engineering, & life sciences	28	55 310	24 074	6 260	698	7.7	.4
5417101	R&D in the physical & engineering sciences	22	40 034	18 106	4 825	545	9.6	.4
5417102	Research & development in the life sciences	6	15 276	5 968	1 435	153	2.7	.2
5418	Advertising & related services	37	11 434	3 443	822	143	29.7	3.0
54189	Other services related to advertising	10	1 729	294	70	27	94.6	3.6
541890	Other services related to advertising	10	1 729	294	70	27	94.6	3.6
5419	Other professional, scientific, & technical services	36	22 534	9 575	2 317	440	12.2	26.0
54192	Photographic services	28	16 114	7 458	1 986	244	16.9	.8
541921	Photographic studios, portrait	21	D	D	D	b	D	D
541922	Commercial photography	7	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BROWARD COUNTY, FL							
54	**Professional, scientific, & technical services**	**5 625**	**2 940 745**	**1 103 659**	**235 031**	**27 496**	**30.0**	**10.3**
541	Professional, scientific, & technical services	5 625	2 940 745	1 103 659	235 031	27 496	30.0	10.3
5411	Legal services	1 770	849 231	387 389	77 010	7 688	30.1	5.3
54111	Offices of lawyers	1 687	797 927	370 370	73 417	7 212	31.0	5.4
541110	Offices of lawyers	1 687	797 927	370 370	73 417	7 212	31.0	5.4
5411101	Offices of lawyers (except legal aid societies)	1 687	797 927	370 370	73 417	7 212	31.0	5.4
54119	Other legal services	83	51 304	17 019	3 593	476	16.8	5.1
541191	Title abstract & settlement offices	56	37 595	12 542	2 690	370	16.2	5.4
541199	All other legal services	27	13 709	4 477	903	106	18.2	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	967	324 543	128 465	27 652	4 682	34.5	12.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	967	324 543	128 465	27 652	4 682	34.5	12.1
541211	Offices of certified public accountants	558	236 092	84 861	18 076	2 130	31.5	9.8
541213	Tax return preparation services	47	8 119	3 707	1 265	781	38.0	1.7
541219	Other accounting services	342	62 341	28 230	5 829	1 210	51.7	12.8
5413	Architectural, engineering, & related services	588	376 397	152 844	35 466	4 060	33.1	14.2
54131	Architectural services	162	55 410	20 057	4 670	654	51.1	3.6
541310	Architectural services	162	55 410	20 057	4 670	654	51.1	3.6
54133	Engineering services	314	260 239	106 316	24 446	2 541	31.9	15.3
541330	Engineering services	314	260 239	106 316	24 446	2 541	31.9	15.3
54134	Drafting services	13	D	D	D	b	D	D
541340	Drafting services	13	D	D	D	b	D	D
54135	Building inspection services	31	4 670	1 141	205	63	64.4	7.2
541350	Building inspection services	31	4 670	1 141	205	63	64.4	7.2
54137	Surveying & mapping (except geophysical) services	41	23 023	12 537	3 029	406	24.5	3.3
541370	Surveying & mapping (except geophysical) services	41	23 023	12 537	3 029	406	24.5	3.3
54138	Testing laboratories	26	30 718	12 132	2 953	362	11.9	32.7
541380	Testing laboratories	26	30 718	12 132	2 953	362	11.9	32.7
5414	Specialized design services	313	152 760	36 372	6 927	1 048	33.8	9.3
54141	Interior design services	171	90 264	15 729	3 343	523	36.4	13.4
541410	Interior design services	171	90 264	15 729	3 343	523	36.4	13.4
54143	Graphic design services	129	38 198	8 985	1 859	308	46.4	5.4
541430	Graphic design services	129	38 198	8 985	1 859	308	46.4	5.4
5414301	Graphic design services (except commercial art & medical artists)	110	35 083	8 048	1 699	270	45.3	5.8
5414302	Commercial art	19	3 115	937	160	38	59.0	.1
54149	Other specialized design services	8	D	D	D	c	D	D
541490	Other specialized design services	8	D	D	D	c	D	D
5415	Computer systems design & related services	536	478 115	142 113	31 575	3 083	19.1	10.2
54151	Computer systems design & related services	536	478 115	142 113	31 575	3 083	19.1	10.2
541511	Custom computer programming services	229	107 880	51 006	11 283	1 010	37.1	16.7
541512	Computer systems design services	219	244 423	74 351	17 593	1 643	15.8	12.3
5415121	Computer systems integrators	74	136 624	35 698	8 987	853	11.3	9.0
5415122	Computer systems consultants (except systems integrators)	145	107 799	38 653	8 606	790	21.6	16.5
541513	Computer facilities management services	6	D	D	D	c	D	D
541519	Other computer related services	82	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	809	404 114	153 272	33 272	3 022	34.0	8.4
54161	Management consulting services	642	335 356	129 306	28 586	2 372	31.3	8.3
541611	Administrative management & general management consulting service	289	167 978	55 366	13 519	1 049	26.2	10.0
541612	Human resources & executive search consulting services	137	57 325	26 066	4 591	540	42.1	9.6
5416122	Executive placement services	88	40 692	20 094	3 308	397	38.3	8.5
5416123	Human resources & personnel management consulting	46	D	D	D	c	D	D
541613	Marketing consulting services	159	86 359	41 036	9 090	620	29.7	4.0
541614	Process, physical distribution, & logistics consulting services	27	13 782	3 808	709	81	36.9	5.5
541618	Other management consulting services	30	9 912	3 030	677	82	59.9	12.3
54162	Environmental consulting services	32	17 662	5 348	1 332	174	27.3	12.4
541620	Environmental consulting services	32	17 662	5 348	1 332	174	27.3	12.4
54169	Other scientific & technical consulting services	135	51 096	18 618	3 354	476	53.9	7.7
541690	Other scientific & technical consulting services	135	51 096	18 618	3 354	476	53.9	7.7
5417	Scientific research & development services	37	48 009	18 008	4 399	727	11.9	74.0
54171	R&D in the physical, engineering, & life sciences	26	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	26	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	11	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	11	D	D	D	e	D	D
5418	Advertising & related services	410	246 634	69 483	15 129	2 452	32.5	9.5
54181	Advertising agencies	158	78 588	35 633	7 244	713	19.2	11.7
541810	Advertising agencies	158	78 588	35 633	7 244	713	19.2	11.7
54182	Public relations agencies	41	10 368	3 362	761	98	67.3	17.7
541820	Public relations agencies	41	10 368	3 362	761	98	67.3	17.7
54184	Media representatives	40	33 178	6 683	1 789	202	17.8	9.7
541840	Media representatives	40	33 178	6 683	1 789	202	17.8	9.7
5418401	Radio & television advertising representatives	15	13 210	2 353	543	62	18.3	1.1
5418402	Publishers' advertising representatives	25	19 968	4 330	1 246	140	17.5	15.3
54185	Display advertising	19	16 623	6 166	1 450	799	39.5	23.4
541850	Display advertising	19	16 623	6 166	1 450	799	39.5	23.4
54186	Direct mail advertising	25	28 419	6 019	1 670	283	53.7	8.6
541860	Direct mail advertising	25	28 419	6 019	1 670	283	53.7	8.6
54189	Other services related to advertising	106	72 049	9 350	1 765	296	40.3	4.0
541890	Other services related to advertising	106	72 049	9 350	1 765	296	40.3	4.0
5418902	Advertising specialties goods distributor	56	56 950	5 332	1 128	169	36.8	3.4
5418903	Sign painting & lettering shop	36	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BROWARD COUNTY, FL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	195	60 942	15 713	3 601	734	39.8	14.9
54191	Marketing research & public opinion polling	20	10 870	4 126	1 083	156	55.1	30.1
541910	Marketing research & public opinion polling	20	10 870	4 126	1 083	156	55.1	30.1
54192	Photographic services	137	36 804	8 933	1 910	474	38.3	10.5
541921	Photographic studios, portrait	84	21 758	5 193	1 146	319	36.8	5.9
541922	Commercial photography	53	15 046	3 740	764	155	40.4	17.2
54199	All other professional, scientific, & technical services	26	11 886	2 336	540	87	26.0	15.9
541990	All other professional, scientific, & technical services	26	11 886	2 336	540	87	26.0	15.9
	CALHOUN COUNTY, FL							
54	**Professional, scientific, & technical services**	**11**	**1 507**	**514**	**242**	**34**	**55.1**	**29.9**
541	Professional, scientific, & technical services	11	1 507	514	242	34	55.1	29.9
	CHARLOTTE COUNTY, FL							
54	**Professional, scientific, & technical services**	**194**	**73 315**	**37 337**	**8 016**	**1 083**	**29.4**	**9.1**
541	Professional, scientific, & technical services	194	73 315	37 337	8 016	1 083	29.4	9.1
5411	Legal services	53	24 546	13 827	2 796	331	23.1	14.0
54111	Offices of lawyers	48	23 782	13 493	2 720	317	23.1	12.8
541110	Offices of lawyers	48	23 782	13 493	2 720	317	23.1	12.8
5411101	Offices of lawyers (except legal aid societies)	48	23 782	13 493	2 720	317	23.1	12.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	16 268	10 377	2 307	329	18.0	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	16 268	10 377	2 307	329	18.0	4.5
541211	Offices of certified public accountants	14	4 633	2 181	383	68	39.3	13.4
5413	Architectural, engineering, & related services	42	18 717	9 079	1 973	262	29.8	11.8
54133	Engineering services	20	13 452	7 029	1 449	203	25.3	–
541330	Engineering services	20	13 452	7 029	1 449	203	25.3	–
5416	Management, scientific, & technical consulting services	29	5 502	1 463	416	64	59.1	1.6
54161	Management consulting services	23	4 510	1 152	357	49	50.1	1.9
5418	Advertising & related services	8	2 856	932	226	41	34.7	–
5419	Other professional, scientific, & technical services	8	2 176	569	129	34	19.4	–
	CITRUS COUNTY, FL							
54	**Professional, scientific, & technical services**	**136**	**38 777**	**16 000**	**3 407**	**602**	**44.5**	**6.0**
541	Professional, scientific, & technical services	136	38 777	16 000	3 407	602	44.5	6.0
5411	Legal services	41	10 318	4 664	862	153	55.1	5.1
54111	Offices of lawyers	37	9 584	4 356	811	141	55.8	5.4
541110	Offices of lawyers	37	9 584	4 356	811	141	55.8	5.4
5411101	Offices of lawyers (except legal aid societies)	37	9 584	4 356	811	141	55.8	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	6 258	2 097	432	116	68.6	9.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	6 258	2 097	432	116	68.6	9.3
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	11 902	5 469	1 286	184	15.2	4.5
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
5415	Computer systems design & related services	13	5 069	1 965	402	47	28.1	4.2
54151	Computer systems design & related services	13	5 069	1 965	402	47	28.1	4.2
	CLAY COUNTY, FL							
54	**Professional, scientific, & technical services**	**188**	**51 836**	**19 759**	**4 166**	**685**	**46.0**	**5.3**
541	Professional, scientific, & technical services	188	51 836	19 759	4 166	685	46.0	5.3
5411	Legal services	38	10 527	3 966	742	144	43.2	4.0
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	6 973	3 115	723	145	66.6	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	6 973	3 115	723	145	66.6	4.9
541211	Offices of certified public accountants	16	4 357	2 149	484	74	52.6	3.6
541219	Other accounting services	17	2 370	915	218	54	92.4	7.6
5413	Architectural, engineering, & related services	36	12 424	5 842	1 275	161	55.9	14.5
54137	Surveying & mapping (except geophysical) services	7	2 074	1 052	234	35	45.0	–
541370	Surveying & mapping (except geophysical) services	7	2 074	1 052	234	35	45.0	–
5415	Computer systems design & related services	27	D	D	D	b	D	D
54151	Computer systems design & related services	27	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	27	7 993	2 462	586	62	21.6	2.2
54161	Management consulting services	22	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	7	1 906	477	100	45	47.0	–
541921	Photographic studios, portrait	7	1 906	477	100	45	47.0	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLLIER COUNTY, FL							
54	**Professional, scientific, & technical services**	**743**	**414 119**	**196 520**	**41 918**	**3 074**	**28.3**	**4.5**
541	Professional, scientific, & technical services	743	414 119	196 520	41 918	3 074	28.3	4.5
5411	Legal services	211	99 239	46 615	9 280	955	25.7	6.9
54111	Offices of lawyers	196	93 091	44 369	8 752	863	26.6	7.0
541110	Offices of lawyers	196	93 091	44 369	8 752	863	26.6	7.0
5411101	Offices of lawyers (except legal aid societies)	196	93 091	44 369	8 752	863	26.6	7.0
54119	Other legal services	15	6 148	2 246	528	92	11.7	5.5
541191	Title abstract & settlement offices	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	129	28 824	12 873	2 903	477	44.3	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	129	28 824	12 873	2 903	477	44.3	5.7
541211	Offices of certified public accountants	76	22 588	10 522	2 310	276	37.4	4.9
541213	Tax return preparation services	6	1 615	705	206	106	14.9	–
541219	Other accounting services	46	D	D	D	b	D	D
5413	Architectural, engineering, & related services	122	53 051	25 006	5 780	653	32.5	4.4
54131	Architectural services	36	11 253	4 245	803	105	48.0	4.2
541310	Architectural services	36	11 253	4 245	803	105	48.0	4.2
54133	Engineering services	65	36 647	18 284	4 351	437	24.9	2.9
541330	Engineering services	65	36 647	18 284	4 351	437	24.9	2.9
54137	Surveying & mapping (except geophysical) services	12	4 277	2 187	556	96	52.5	12.8
541370	Surveying & mapping (except geophysical) services	12	4 277	2 187	556	96	52.5	12.8
5414	Specialized design services	57	29 781	3 251	661	116	59.9	8.1
54141	Interior design services	47	27 962	2 772	529	97	60.4	8.5
541410	Interior design services	47	27 962	2 772	529	97	60.4	8.5
54143	Graphic design services	9	D	D	D	a	D	D
541430	Graphic design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	40	34 482	11 284	2 498	236	14.7	2.1
54151	Computer systems design & related services	40	34 482	11 284	2 498	236	14.7	2.1
541511	Custom computer programming services	16	D	D	D	c	D	D
541512	Computer systems design services	18	4 949	2 140	458	41	46.7	8.0
5416	Management, scientific, & technical consulting services	109	135 326	88 757	19 061	388	18.8	.9
54161	Management consulting services	91	131 237	87 402	18 839	356	17.5	.9
541611	Administrative management & general management consulting service	44	115 234	82 148	17 808	264	11.4	.7
541612	Human resources & executive search consulting services	16	D	D	D	b	D	D
541613	Marketing consulting services	22	9 036	2 200	459	45	62.0	3.5
54169	Other scientific & technical consulting services	17	D	D	D	b	D	D
541690	Other scientific & technical consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	50	20 627	5 800	1 164	160	47.6	12.2
54189	Other services related to advertising	12	3 178	664	115	23	40.4	.8
541890	Other services related to advertising	12	3 178	664	115	23	40.4	.8
5418903	Sign painting & lettering shop	8	1 357	309	68	18	47.2	1.8
5419	Other professional, scientific, & technical services	22	10 740	2 472	469	84	22.1	–
54192	Photographic services	13	D	D	D	b	D	D
	COLUMBIA COUNTY, FL							
54	**Professional, scientific, & technical services**	**67**	**21 251**	**7 782**	**1 497**	**287**	**39.5**	**12.1**
541	Professional, scientific, & technical services	67	21 251	7 782	1 497	287	39.5	12.1
5411	Legal services	24	11 052	3 778	496	97	24.1	11.1
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	3 943	1 086	276	79	69.3	26.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	3 943	1 086	276	79	69.3	26.8
541219	Other accounting services	9	1 296	408	84	31	36.3	63.7
5413	Architectural, engineering, & related services	10	4 140	1 968	445	82	44.9	7.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DADE COUNTY, FL							
54	**Professional, scientific, & technical services**	**7 821**	**4 640 043**	**1 855 966**	**385 014**	**42 781**	**28.3**	**7.5**
541	Professional, scientific, & technical services	7 821	4 640 043	1 855 966	385 014	42 781	28.3	7.5
5411	Legal services	3 018	2 021 196	919 698	179 043	15 881	21.9	5.4
54111	Offices of lawyers	2 915	1 970 783	903 565	175 106	15 342	21.8	5.3
541110	Offices of lawyers	2 915	1 970 783	903 565	175 106	15 342	21.8	5.3
5411101	Offices of lawyers (except legal aid societies)	2 915	1 970 783	903 565	175 106	15 342	21.8	5.3
54119	Other legal services	103	50 413	16 133	3 937	539	23.5	10.9
541191	Title abstract & settlement offices	65	37 883	12 658	3 134	416	17.7	2.1
541199	All other legal services	38	12 530	3 475	803	123	41.2	37.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 257	530 626	216 514	48 605	6 869	26.3	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 257	530 626	216 514	48 605	6 869	26.3	7.6
541211	Offices of certified public accountants	675	387 777	153 324	33 912	3 584	23.2	5.0
541213	Tax return preparation services	54	10 829	4 789	1 665	1 034	38.6	6.2
541214	Payroll services	19	51 847	20 115	4 703	644	.8	7.5
541219	Other accounting services	509	80 173	38 286	8 325	1 607	56.4	20.6
5413	Architectural, engineering, & related services	884	657 893	252 963	58 503	6 942	34.0	6.4
54131	Architectural services	307	183 301	70 222	16 092	1 865	35.2	2.7
541310	Architectural services	307	183 301	70 222	16 092	1 865	35.2	2.7
54133	Engineering services	417	383 583	147 099	34 740	3 756	34.8	7.3
541330	Engineering services	417	383 583	147 099	34 740	3 756	34.8	7.3
54134	Drafting services	21	D	D	D	b	D	D
541340	Drafting services	21	D	D	D	b	D	D
54135	Building inspection services	36	8 914	2 065	351	78	67.0	18.1
541350	Building inspection services	36	8 914	2 065	351	78	67.0	18.1
54137	Surveying & mapping (except geophysical) services	70	37 201	16 879	3 706	657	28.9	3.5
541370	Surveying & mapping (except geophysical) services	70	37 201	16 879	3 706	657	28.9	3.5
54138	Testing laboratories	32	41 850	15 723	3 414	547	18.9	13.8
541380	Testing laboratories	32	41 850	15 723	3 414	547	18.9	13.8
5414	Specialized design services	414	172 017	36 178	7 915	1 508	50.3	8.7
54141	Interior design services	197	99 219	14 787	2 995	554	50.4	10.1
541410	Interior design services	197	99 219	14 787	2 995	554	50.4	10.1
54143	Graphic design services	191	62 115	17 617	4 297	710	54.9	7.7
541430	Graphic design services	191	62 115	17 617	4 297	710	54.9	7.7
5414301	Graphic design services (except commercial art & medical artists)	171	58 636	16 566	4 109	668	56.9	5.9
5414302	Commercial art	19	D	D	D	b	D	D
54149	Other specialized design services	16	D	D	D	c	D	D
541490	Other specialized design services	16	D	D	D	c	D	D
5415	Computer systems design & related services	507	233 919	86 888	17 717	1 932	34.2	7.4
54151	Computer systems design & related services	507	233 919	86 888	17 717	1 932	34.2	7.4
541511	Custom computer programming services	201	106 846	45 151	9 612	962	32.2	3.5
541512	Computer systems design services	230	104 959	34 690	7 125	833	34.7	11.8
5415121	Computer systems integrators	81	55 250	16 894	3 325	410	27.6	9.3
5415122	Computer systems consultants (except systems integrators)	149	49 709	17 796	3 800	423	42.6	14.5
541519	Other computer related services	71	21 098	6 513	841	122	43.2	5.2
5416	Management, scientific, & technical consulting services	889	483 054	172 969	34 459	4 267	39.7	16.7
54161	Management consulting services	703	421 922	152 514	30 563	3 716	37.5	16.0
541611	Administrative management & general management consulting service	382	258 059	92 654	19 385	2 190	30.9	15.5
541612	Human resources & executive search consulting services	85	38 875	21 577	4 496	620	53.0	17.9
5416122	Executive placement services	55	23 453	14 259	2 690	383	71.3	18.0
5416123	Human resources & personnel management consulting	23	D	D	D	c	D	D
541613	Marketing consulting services	173	85 388	25 881	4 323	469	41.1	20.5
541614	Process, physical distribution, & logistics consulting services	28	15 231	5 195	1 074	298	44.3	12.1
541618	Other management consulting services	35	24 369	7 207	1 285	139	65.6	4.5
54162	Environmental consulting services	37	15 199	6 582	1 298	162	52.4	18.3
541620	Environmental consulting services	37	15 199	6 582	1 298	162	52.4	18.3
54169	Other scientific & technical consulting services	149	45 933	13 873	2 598	389	56.0	22.6
541690	Other scientific & technical consulting services	149	45 933	13 873	2 598	389	56.0	22.6
5417	Scientific research & development services	46	25 677	11 547	2 828	282	33.1	18.6
54171	R&D in the physical, engineering, & life sciences	39	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	39	D	D	D	e	D	D
5418	Advertising & related services	536	424 422	132 678	29 989	3 909	23.8	6.0
54181	Advertising agencies	201	136 250	61 450	13 704	1 417	10.4	8.1
541810	Advertising agencies	201	136 250	61 450	13 704	1 417	10.4	8.1
54182	Public relations agencies	106	48 952	19 875	4 308	447	44.6	4.9
541820	Public relations agencies	106	48 952	19 875	4 308	447	44.6	4.9
54184	Media representatives	45	27 561	9 974	2 480	254	19.0	11.5
541840	Media representatives	45	27 561	9 974	2 480	254	19.0	11.5
5418402	Publishers' advertising representatives	29	20 933	7 419	1 878	191	9.9	15.0
54185	Display advertising	26	31 524	8 264	2 001	263	19.3	17.3
541850	Display advertising	26	31 524	8 264	2 001	263	19.3	17.3
5418502	Outdoor advertising services	20	D	D	D	c	D	D
54186	Direct mail advertising	35	93 071	16 904	3 987	798	21.9	1.3
541860	Direct mail advertising	35	93 071	16 904	3 987	798	21.9	1.3
54189	Other services related to advertising	103	80 450	14 635	3 171	663	35.2	2.9
541890	Other services related to advertising	103	80 450	14 635	3 171	663	35.2	2.9
5418902	Advertising specialties goods distributor	53	65 634	9 872	2 127	481	35.2	.7
5418903	Sign painting & lettering shop	35	D	D	D	c	D	D
5418909	All other advertising	13	8 027	2 460	549	78	20.6	21.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DADE COUNTY, FL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	270	91 239	26 531	5 955	1 191	40.6	14.1
54191	Marketing research & public opinion polling	32	21 641	7 834	1 735	337	39.8	23.9
541910	Marketing research & public opinion polling	32	21 641	7 834	1 735	337	39.8	23.9
54192	Photographic services	161	46 664	11 304	2 571	572	39.1	5.6
541921	Photographic studios, portrait	97	22 899	5 589	1 216	347	34.9	8.7
541922	Commercial photography	64	23 765	5 715	1 355	225	43.1	2.7
54193	Translation & interpretation services	38	13 614	4 454	1 023	123	55.1	17.8
541930	Translation & interpretation services	38	13 614	4 454	1 023	123	55.1	17.8
54199	All other professional, scientific, & technical services	39	9 320	2 939	626	159	29.0	28.2
541990	All other professional, scientific, & technical services	39	9 320	2 939	626	159	29.0	28.2
	DESOTO COUNTY, FL							
54	**Professional, scientific, & technical services**	**21**	**4 136**	**2 020**	**398**	**83**	**32.7**	**1.4**
541	Professional, scientific, & technical services	21	4 136	2 020	398	83	32.7	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	939	422	133	28	10.0	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	939	422	133	28	10.0	6.0
	DIXIE COUNTY, FL							
54	**Professional, scientific, & technical services**	**8**	**854**	**246**	**59**	**14**	**53.0**	**17.7**
	DUVAL COUNTY, FL							
54	**Professional, scientific, & technical services**	**1 959**	**1 552 903**	**690 047**	**152 091**	**17 491**	**21.6**	**6.3**
541	Professional, scientific, & technical services	1 959	1 552 903	690 047	152 091	17 491	21.6	6.3
5411	Legal services	560	369 603	200 696	36 933	3 519	21.5	5.5
54111	Offices of lawyers	533	361 428	197 189	36 160	3 386	21.4	5.5
541110	Offices of lawyers	533	361 428	197 189	36 160	3 386	21.4	5.5
5411101	Offices of lawyers (except legal aid societies)	533	361 428	197 189	36 160	3 386	21.4	5.5
54119	Other legal services	27	8 175	3 507	773	133	26.9	5.2
541191	Title abstract & settlement offices	18	6 636	2 787	631	97	27.7	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	306	178 562	86 800	20 201	3 860	18.0	12.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	306	178 562	86 800	20 201	3 860	18.0	12.1
541211	Offices of certified public accountants	174	109 997	46 578	10 603	1 572	20.8	2.7
541213	Tax return preparation services	30	6 500	2 645	1 079	565	24.1	7.2
541214	Payroll services	11	D	D	D	g	D	D
541219	Other accounting services	91	D	D	D	e	D	D
5413	Architectural, engineering, & related services	330	331 750	149 440	34 331	3 919	22.9	3.2
54131	Architectural services	75	48 285	17 946	3 641	420	24.6	2.3
541310	Architectural services	75	48 285	17 946	3 641	420	24.6	2.3
54133	Engineering services	180	241 981	111 647	26 287	2 771	20.3	3.1
541330	Engineering services	180	241 981	111 647	26 287	2 771	20.3	3.1
54137	Surveying & mapping (except geophysical) services	36	23 162	11 918	2 578	441	25.2	3.1
541370	Surveying & mapping (except geophysical) services	36	23 162	11 918	2 578	441	25.2	3.1
54138	Testing laboratories	24	D	D	D	c	D	D
541380	Testing laboratories	24	D	D	D	c	D	D
5414	Specialized design services	69	34 905	6 787	1 355	231	58.6	12.5
54141	Interior design services	30	17 969	2 456	555	97	46.8	15.3
541410	Interior design services	30	17 969	2 456	555	97	46.8	15.3
54143	Graphic design services	34	13 998	4 000	732	118	73.4	11.7
541430	Graphic design services	34	13 998	4 000	732	118	73.4	11.7
5414301	Graphic design services (except commercial art & medical artists)	30	13 657	3 889	700	114	74.1	12.0
5415	Computer systems design & related services	208	270 537	114 313	28 526	2 108	16.3	9.6
54151	Computer systems design & related services	208	270 537	114 313	28 526	2 108	16.3	9.6
541511	Custom computer programming services	97	106 050	61 963	16 500	1 082	18.8	17.9
541512	Computer systems design services	80	87 257	36 304	8 010	688	22.0	7.6
5415121	Computer systems integrators	21	35 867	10 236	2 185	222	25.7	5.3
5415122	Computer systems consultants (except systems integrators)	59	51 390	26 068	5 825	466	19.5	9.3
541513	Computer facilities management services	7	D	D	D	e	D	D
541519	Other computer related services	24	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	255	183 167	80 219	19 582	1 849	25.0	1.9
54161	Management consulting services	190	158 888	72 445	17 938	1 621	20.7	1.7
541611	Administrative management & general management consulting service	92	97 312	48 148	11 369	879	20.2	1.9
541612	Human resources & executive search consulting services	47	22 951	10 086	3 016	204	41.3	.3
5416122	Executive placement services	15	10 191	5 055	799	72	47.4	–
5416123	Human resources & personnel management consulting	28	D	D	D	c	D	D
541613	Marketing consulting services	30	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	15	12 521	7 386	1 893	329	10.0	.9
541618	Other management consulting services	6	D	D	D	b	D	D
54162	Environmental consulting services	29	14 580	4 021	949	133	50.6	4.7
541620	Environmental consulting services	29	14 580	4 021	949	133	50.6	4.7
54169	Other scientific & technical consulting services	36	9 699	3 753	695	95	56.5	1.4
541690	Other scientific & technical consulting services	36	9 699	3 753	695	95	56.5	1.4
5417	Scientific research & development services	14	8 132	3 333	722	89	23.3	28.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DUVAL COUNTY, FL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	151	141 406	35 958	7 640	1 333	21.0	4.2
54181	Advertising agencies	57	40 594	16 546	3 259	351	8.6	2.1
541810	Advertising agencies	57	40 594	16 546	3 259	351	8.6	2.1
54182	Public relations agencies	19	D	D	D	b	D	D
541820	Public relations agencies	19	D	D	D	b	D	D
54185	Display advertising	11	40 045	3 378	742	394	2.2	5.0
541850	Display advertising	11	40 045	3 378	742	394	2.2	5.0
5418501	Display advertising (except outdoor)	3	D	D	D	e	D	D
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54186	Direct mail advertising	14	D	D	D	e	D	D
541860	Direct mail advertising	14	D	D	D	e	D	D
54189	Other services related to advertising	44	D	D	D	c	D	D
541890	Other services related to advertising	44	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	18	D	D	D	b	D	D
5418903	Sign painting & lettering shop	22	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	66	34 841	12 501	2 801	583	18.4	8.4
54192	Photographic services	44	25 258	8 853	1 890	376	10.6	5.4
541921	Photographic studios, portrait	28	D	D	D	c	D	D
541922	Commercial photography	16	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	11	5 232	1 745	461	42	51.6	–
541990	All other professional, scientific, & technical services	11	5 232	1 745	461	42	51.6	–
	ESCAMBIA COUNTY, FL							
54	**Professional, scientific, & technical services**	**547**	**306 045**	**132 323**	**28 097**	**3 956**	**26.4**	**5.9**
541	Professional, scientific, & technical services	547	306 045	132 323	28 097	3 956	26.4	5.9
5411	Legal services	186	100 645	52 562	10 384	1 121	15.7	3.1
54111	Offices of lawyers	182	D	D	D	g	D	D
541110	Offices of lawyers	182	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	182	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	104	35 627	18 202	3 956	881	27.8	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	104	35 627	18 202	3 956	881	27.8	4.9
541211	Offices of certified public accountants	52	19 856	9 705	2 340	332	31.6	6.0
541213	Tax return preparation services	11	2 453	759	325	198	37.5	–
541219	Other accounting services	37	D	D	D	c	D	D
5413	Architectural, engineering, & related services	104	86 090	33 038	7 341	900	29.3	5.1
54131	Architectural services	24	D	D	D	c	D	D
541310	Architectural services	24	D	D	D	c	D	D
54133	Engineering services	57	59 934	23 920	5 364	598	28.0	6.2
541330	Engineering services	57	59 934	23 920	5 364	598	28.0	6.2
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
54138	Testing laboratories	7	8 993	3 475	844	107	3.3	–
541380	Testing laboratories	7	8 993	3 475	844	107	3.3	–
5414	Specialized design services	11	2 729	611	157	37	25.8	–
54143	Graphic design services	9	D	D	D	b	D	D
541430	Graphic design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	36	19 221	9 125	1 828	291	25.6	10.6
54151	Computer systems design & related services	36	19 221	9 125	1 828	291	25.6	10.6
541512	Computer systems design services	18	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	56	22 353	9 304	2 211	283	27.3	27.3
54161	Management consulting services	39	16 075	7 367	1 676	212	26.9	11.3
541611	Administrative management & general management consulting service	20	10 313	4 125	907	110	17.9	8.2
541612	Human resources & executive search consulting services	5	D	D	D	b	D	D
5416122	Executive placement services	5	D	D	D	b	D	D
54162	Environmental consulting services	13	5 894	1 758	509	65	23.9	72.6
541620	Environmental consulting services	13	5 894	1 758	509	65	23.9	72.6
5418	Advertising & related services	28	32 624	7 702	1 904	323	49.0	1.4
54189	Other services related to advertising	9	D	D	D	c	D	D
541890	Other services related to advertising	9	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	c	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FLAGLER COUNTY, FL							
54	**Professional, scientific, & technical services**	**70**	**20 102**	**7 463**	**1 678**	**242**	**24.9**	**1.6**
541	Professional, scientific, & technical services	70	20 102	7 463	1 678	242	24.9	1.6
5411	Legal services	21	5 230	2 821	542	67	40.5	.9
54111	Offices of lawyers	16	3 513	1 745	315	37	57.2	1.4
541110	Offices of lawyers	16	3 513	1 745	315	37	57.2	1.4
5411101	Offices of lawyers (except legal aid societies)	16	3 513	1 745	315	37	57.2	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 315	763	178	49	30.7	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 315	763	178	49	30.7	2.1
5413	Architectural, engineering, & related services	10	6 345	1 038	217	43	9.2	–
54131	Architectural services	4	D	D	D	a	D	D
541310	Architectural services	4	D	D	D	a	D	D
5415	Computer systems design & related services	11	3 627	1 909	477	51	12.8	.2
54151	Computer systems design & related services	11	3 627	1 909	477	51	12.8	.2
	FRANKLIN COUNTY, FL							
54	**Professional, scientific, & technical services**	**14**	**2 356**	**838**	**196**	**48**	**58.9**	**28.3**
541	Professional, scientific, & technical services	14	2 356	838	196	48	58.9	28.3
	GADSDEN COUNTY, FL							
54	**Professional, scientific, & technical services**	**39**	**8 148**	**2 415**	**572**	**133**	**80.7**	**15.2**
541	Professional, scientific, & technical services	39	8 148	2 415	572	133	80.7	15.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 786	676	192	58	83.0	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 786	676	192	58	83.0	17.0
5413	Architectural, engineering, & related services	7	2 723	750	154	28	100.0	–
	GILCHRIST COUNTY, FL							
54	**Professional, scientific, & technical services**	**10**	**1 771**	**671**	**171**	**38**	**62.8**	**16.5**
541	Professional, scientific, & technical services	10	1 771	671	171	38	62.8	16.5
	GLADES COUNTY, FL							
54	**Professional, scientific, & technical services**	**9**	**2 174**	**742**	**155**	**34**	**74.2**	**25.8**
541	Professional, scientific, & technical services	9	2 174	742	155	34	74.2	25.8
	GULF COUNTY, FL							
54	**Professional, scientific, & technical services**	**15**	**7 548**	**2 808**	**701**	**147**	**27.6**	**1.6**
541	Professional, scientific, & technical services	15	7 548	2 808	701	147	27.6	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
541219	Other accounting services	3	D	D	D	b	D	D
	HAMILTON COUNTY, FL							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
	HARDEE COUNTY, FL							
54	**Professional, scientific, & technical services**	**22**	**3 101**	**1 363**	**265**	**69**	**51.7**	**24.5**
541	Professional, scientific, & technical services	22	3 101	1 363	265	69	51.7	24.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
	HENDRY COUNTY, FL							
54	**Professional, scientific, & technical services**	**23**	**3 871**	**1 763**	**449**	**71**	**42.4**	**14.3**
541	Professional, scientific, & technical services	23	3 871	1 763	449	71	42.4	14.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 139	585	172	23	49.4	11.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 139	585	172	23	49.4	11.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HERNANDO COUNTY, FL							
54	**Professional, scientific, & technical services**	**132**	**33 019**	**11 386**	**2 674**	**523**	**48.0**	**4.2**
541	Professional, scientific, & technical services	132	33 019	11 386	2 674	523	48.0	4.2
5411	Legal services	41	8 439	3 495	780	148	38.1	7.5
54111	Offices of lawyers	34	6 620	2 639	571	107	47.9	9.5
541110	Offices of lawyers	34	6 620	2 639	571	107	47.9	9.5
5411101	Offices of lawyers (except legal aid societies)	34	6 620	2 639	571	107	47.9	9.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	3 878	1 670	475	114	71.8	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	3 878	1 670	475	114	71.8	.3
5413	Architectural, engineering, & related services	21	5 693	2 614	593	92	83.1	.7
5414	Specialized design services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	3 161	1 049	175	33	98.6	1.4
5418	Advertising & related services	5	3 786	621	200	50	1.7	11.5
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
	HIGHLANDS COUNTY, FL							
54	**Professional, scientific, & technical services**	**106**	**23 391**	**9 757**	**2 357**	**410**	**48.9**	**14.3**
541	Professional, scientific, & technical services	106	23 391	9 757	2 357	410	48.9	14.3
5411	Legal services	38	8 991	3 875	855	148	45.7	3.9
54111	Offices of lawyers	34	8 244	3 563	792	131	49.3	4.2
541110	Offices of lawyers	34	8 244	3 563	792	131	49.3	4.2
5411101	Offices of lawyers (except legal aid societies)	34	8 244	3 563	792	131	49.3	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	6 724	3 100	907	128	34.5	31.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	6 724	3 100	907	128	34.5	31.5
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	3 707	1 763	402	88	53.4	2.8
	HILLSBOROUGH COUNTY, FL							
54	**Professional, scientific, & technical services**	**3 050**	**3 859 145**	**1 403 863**	**386 178**	**34 249**	**12.6**	**5.1**
541	Professional, scientific, & technical services	3 050	3 859 145	1 403 863	386 178	34 249	12.6	5.1
5411	Legal services	908	683 230	343 424	69 672	6 059	18.8	3.6
54111	Offices of lawyers	858	662 551	336 772	68 097	5 820	18.5	3.6
541110	Offices of lawyers	858	662 551	336 772	68 097	5 820	18.5	3.6
5411101	Offices of lawyers (except legal aid societies)	858	662 551	336 772	68 097	5 820	18.5	3.6
54119	Other legal services	50	20 679	6 652	1 575	239	26.1	4.7
541191	Title abstract & settlement offices	41	18 459	6 133	1 447	209	25.0	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	411	398 769	203 651	92 537	8 785	9.9	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	411	398 769	203 651	92 537	8 785	9.9	2.0
541211	Offices of certified public accountants	239	314 997	159 557	83 162	6 936	9.0	1.5
541213	Tax return preparation services	20	D	D	D	e	D	D
541214	Payroll services	12	38 710	19 214	4 431	539	.7	.3
541219	Other accounting services	140	D	D	D	f	D	D
5413	Architectural, engineering, & related services	479	539 582	218 914	50 179	5 271	20.5	7.5
54131	Architectural services	82	87 554	28 506	6 044	656	12.3	4.2
541310	Architectural services	82	87 554	28 506	6 044	656	12.3	4.2
54133	Engineering services	313	397 230	167 047	38 737	3 794	23.2	8.6
541330	Engineering services	313	397 230	167 047	38 737	3 794	23.2	8.6
54135	Building inspection services	14	10 179	2 105	380	58	7.1	–
541350	Building inspection services	14	10 179	2 105	380	58	7.1	–
54137	Surveying & mapping (except geophysical) services	32	17 030	9 794	2 177	361	17.4	3.9
541370	Surveying & mapping (except geophysical) services	32	17 030	9 794	2 177	361	17.4	3.9
54138	Testing laboratories	24	25 297	10 580	2 680	367	11.1	7.7
541380	Testing laboratories	24	25 297	10 580	2 680	367	11.1	7.7
5414	Specialized design services	108	37 630	9 137	2 042	362	37.4	10.5
54141	Interior design services	47	19 548	3 647	825	148	43.3	7.9
541410	Interior design services	47	19 548	3 647	825	148	43.3	7.9
54143	Graphic design services	53	D	D	D	c	D	D
541430	Graphic design services	53	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	50	D	D	D	c	D	D
5415	Computer systems design & related services	348	1 588 843	367 894	112 510	7 344	3.3	2.1
54151	Computer systems design & related services	348	1 588 843	367 894	112 510	7 344	3.3	2.1
541511	Custom computer programming services	132	D	D	D	g	D	D
541512	Computer systems design services	161	256 041	79 093	17 278	1 692	10.6	6.0
5415121	Computer systems integrators	60	180 537	42 332	9 738	944	6.4	1.6
5415122	Computer systems consultants (except systems integrators)	101	75 504	36 761	7 540	748	20.7	16.5
541513	Computer facilities management services	5	D	D	D	h	D	D
541519	Other computer related services	50	D	D	D	e	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HILLSBOROUGH COUNTY, FL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	450	391 875	186 785	41 759	4 109	20.8	14.0
54161	Management consulting services	337	310 172	149 886	31 928	3 267	19.3	5.9
541611	Administrative management & general management consulting service	162	138 043	70 504	13 608	1 468	11.5	5.4
541612	Human resources & executive search consulting services	84	105 005	61 417	14 378	1 159	13.0	8.4
5416122	Executive placement services	49	79 133	49 294	11 572	475	12.9	1.2
5416123	Human resources & personnel management consulting	33	D	D	D	e	D	D
541613	Marketing consulting services	62	30 275	8 165	1 729	201	85.8	6.6
541614	Process, physical distribution, & logistics consulting services	15	30 336	8 176	1 834	394	6.2	–
541618	Other management consulting services	14	6 513	1 624	379	45	37.1	–
54162	Environmental consulting services	46	28 127	13 632	2 988	338	58.5	3.5
541620	Environmental consulting services	46	28 127	13 632	2 988	338	58.5	3.5
54169	Other scientific & technical consulting services	67	53 576	23 267	6 843	504	9.9	66.4
541690	Other scientific & technical consulting services	67	53 576	23 267	6 843	504	9.9	66.4
5417	Scientific research & development services	29	24 903	9 788	2 035	214	20.0	5.7
54171	R&D in the physical, engineering, & life sciences	27	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	27	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	18	19 147	6 781	1 581	167	9.0	4.5
5418	Advertising & related services	199	133 488	45 871	11 252	1 242	32.5	17.0
54181	Advertising agencies	80	54 413	26 126	6 415	590	17.1	22.6
541810	Advertising agencies	80	54 413	26 126	6 415	590	17.1	22.6
54182	Public relations agencies	19	10 335	3 005	797	103	75.6	3.6
541820	Public relations agencies	19	10 335	3 005	797	103	75.6	3.6
54183	Media buying services	4	D	D	D	b	D	D
541830	Media buying services	4	D	D	D	b	D	D
54184	Media representatives	19	D	D	D	b	D	D
541840	Media representatives	19	D	D	D	b	D	D
54189	Other services related to advertising	54	D	D	D	e	D	D
541890	Other services related to advertising	54	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	25	25 883	4 100	883	107	24.9	.4
5418903	Sign painting & lettering shop	17	D	D	D	b	D	D
5418909	All other advertising	10	7 983	1 975	372	67	56.0	1.4
5419	Other professional, scientific, & technical services	118	60 825	18 399	4 192	863	21.8	12.4
54191	Marketing research & public opinion polling	25	D	D	D	e	D	D
541910	Marketing research & public opinion polling	25	D	D	D	e	D	D
54192	Photographic services	71	D	D	D	e	D	D
541921	Photographic studios, portrait	54	D	D	D	c	D	D
541922	Commercial photography	17	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	19	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	19	D	D	D	c	D	D
	HOLMES COUNTY, FL							
54	**Professional, scientific, & technical services**	**14**	**2 595**	**946**	**231**	**53**	**49.4**	**3.9**
541	Professional, scientific, & technical services	14	2 595	946	231	53	49.4	3.9
	INDIAN RIVER COUNTY, FL							
54	**Professional, scientific, & technical services**	**281**	**103 051**	**43 295**	**9 610**	**1 296**	**36.8**	**4.3**
541	Professional, scientific, & technical services	281	103 051	43 295	9 610	1 296	36.8	4.3
5411	Legal services	76	32 440	15 619	3 202	346	27.8	3.0
54111	Offices of lawyers	71	31 587	15 126	3 075	326	28.2	2.9
541110	Offices of lawyers	71	31 587	15 126	3 075	326	28.2	2.9
5411101	Offices of lawyers (except legal aid societies)	71	31 587	15 126	3 075	326	28.2	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	15 935	10 202	2 630	457	32.1	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	15 935	10 202	2 630	457	32.1	8.1
541211	Offices of certified public accountants	31	7 655	3 701	730	109	36.3	12.0
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	46	22 187	9 127	2 184	261	41.1	3.2
54131	Architectural services	15	5 401	1 998	403	53	72.3	–
541310	Architectural services	15	5 401	1 998	403	53	72.3	–
54133	Engineering services	16	12 211	5 228	1 315	122	32.9	2.7
541330	Engineering services	16	12 211	5 228	1 315	122	32.9	2.7
54137	Surveying & mapping (except geophysical) services	8	2 490	1 168	261	46	22.0	3.3
541370	Surveying & mapping (except geophysical) services	8	2 490	1 168	261	46	22.0	3.3
5414	Specialized design services	27	15 349	2 341	480	65	37.4	5.5
54141	Interior design services	21	13 350	1 820	353	50	37.9	6.1
541410	Interior design services	21	13 350	1 820	353	50	37.9	6.1
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	16	4 178	1 435	325	42	78.9	–
54151	Computer systems design & related services	16	4 178	1 435	325	42	78.9	–
5416	Management, scientific, & technical consulting services	34	5 918	1 867	318	48	75.1	.2
54161	Management consulting services	30	4 438	1 460	230	28	89.4	.2
5418	Advertising & related services	13	2 277	925	149	26	44.8	23.2
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JACKSON COUNTY, FL							
54	**Professional, scientific, & technical services**	**35**	**11 565**	**4 625**	**850**	**177**	**72.7**	**.1**
541	Professional, scientific, & technical services	35	11 565	4 625	850	177	72.7	.1
5411	Legal services	13	2 967	564	132	35	81.8	.5
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 687	772	200	43	51.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 687	772	200	43	51.6	–
5413	Architectural, engineering, & related services	8	4 042	1 731	392	73	84.8	–
5418	Advertising & related services	1	D	D	D	a	D	D
	JEFFERSON COUNTY, FL							
54	**Professional, scientific, & technical services**	**16**	**2 702**	**608**	**125**	**36**	**39.7**	**12.2**
541	Professional, scientific, & technical services	16	2 702	608	125	36	39.7	12.2
	LAFAYETTE COUNTY, FL							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
	LAKE COUNTY, FL							
54	**Professional, scientific, & technical services**	**313**	**87 662**	**37 215**	**8 005**	**1 397**	**46.0**	**6.3**
541	Professional, scientific, & technical services	313	87 662	37 215	8 005	1 397	46.0	6.3
5411	Legal services	99	30 626	13 756	2 784	401	45.7	5.8
54111	Offices of lawyers	95	29 205	12 990	2 632	375	45.2	6.1
541110	Offices of lawyers	95	29 205	12 990	2 632	375	45.2	6.1
5411101	Offices of lawyers (except legal aid societies)	95	29 205	12 990	2 632	375	45.2	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	50	15 316	9 620	2 353	425	28.2	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	50	15 316	9 620	2 353	425	28.2	7.8
541211	Offices of certified public accountants	24	7 597	4 097	813	114	43.4	.5
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	63	19 061	7 546	1 546	271	51.1	4.2
54133	Engineering services	28	10 746	3 946	855	115	55.0	1.2
541330	Engineering services	28	10 746	3 946	855	115	55.0	1.2
54137	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
5414	Specialized design services	10	2 047	334	77	24	98.8	1.2
5416	Management, scientific, & technical consulting services	40	8 281	2 457	530	91	63.6	12.6
54161	Management consulting services	23	3 365	833	151	30	59.1	30.9
5418	Advertising & related services	26	8 341	2 298	481	96	29.0	4.2
54189	Other services related to advertising	7	1 853	427	82	27	21.7	–
541890	Other services related to advertising	7	1 853	427	82	27	21.7	–
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEE COUNTY, FL							
54	**Professional, scientific, & technical services**	**997**	**458 178**	**197 398**	**43 202**	**6 053**	**31.9**	**9.1**
541	Professional, scientific, & technical services	997	458 178	197 398	43 202	6 053	31.9	9.1
5411	Legal services	263	124 822	57 848	12 454	1 365	29.0	5.3
54111	Offices of lawyers	244	112 557	54 191	11 691	1 253	28.2	5.5
541110	Offices of lawyers	244	112 557	54 191	11 691	1 253	28.2	5.5
5411101	Offices of lawyers (except legal aid societies)	244	112 557	54 191	11 691	1 253	28.2	5.5
54119	Other legal services	19	12 265	3 657	763	112	36.5	3.9
541191	Title abstract & settlement offices	16	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	187	74 415	45 722	10 972	2 030	27.9	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	187	74 415	45 722	10 972	2 030	27.9	2.9
541211	Offices of certified public accountants	93	31 001	14 272	3 244	431	42.6	3.6
541213	Tax return preparation services	20	3 425	1 455	506	298	52.9	–
541214	Payroll services	4	D	D	D	g	D	D
541219	Other accounting services	70	D	D	D	c	D	D
5413	Architectural, engineering, & related services	189	92 301	39 996	8 924	1 130	41.9	11.3
54131	Architectural services	41	15 558	4 717	1 009	138	36.9	6.3
541310	Architectural services	41	15 558	4 717	1 009	138	36.9	6.3
54133	Engineering services	90	61 836	29 650	6 629	751	40.8	14.8
541330	Engineering services	90	61 836	29 650	6 629	751	40.8	14.8
54134	Drafting services	11	2 595	687	160	27	50.6	2.6
541340	Drafting services	11	2 595	687	160	27	50.6	2.6
54137	Surveying & mapping (except geophysical) services	33	9 688	4 235	960	181	48.2	1.3
541370	Surveying & mapping (except geophysical) services	33	9 688	4 235	960	181	48.2	1.3
5414	Specialized design services	41	8 949	1 515	404	97	68.4	11.4
54141	Interior design services	26	6 692	917	255	66	70.1	4.8
541410	Interior design services	26	6 692	917	255	66	70.1	4.8
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5415	Computer systems design & related services	58	26 134	10 031	2 556	299	32.2	8.3
54151	Computer systems design & related services	58	26 134	10 031	2 556	299	32.2	8.3
541511	Custom computer programming services	19	8 015	3 315	885	116	36.0	3.2
541512	Computer systems design services	34	17 120	6 293	1 470	167	30.6	10.6
5415122	Computer systems consultants (except systems integrators)	15	5 346	1 850	412	40	50.7	20.4
5416	Management, scientific, & technical consulting services	147	41 648	15 703	2 617	340	49.5	18.7
54161	Management consulting services	119	34 204	12 317	1 951	228	41.9	22.5
541611	Administrative management & general management consulting service	59	14 217	4 546	612	82	35.1	37.8
541612	Human resources & executive search consulting services	22	8 998	3 443	736	83	33.3	12.2
5416122	Executive placement services	12	6 060	2 020	429	62	26.1	18.1
541613	Marketing consulting services	32	7 805	2 932	441	49	64.8	12.2
54169	Other scientific & technical consulting services	20	4 387	2 064	354	61	73.7	2.4
541690	Other scientific & technical consulting services	20	4 387	2 064	354	61	73.7	2.4
5418	Advertising & related services	71	68 743	18 753	3 738	405	16.1	10.7
54181	Advertising agencies	25	15 163	6 177	1 243	112	14.7	47.4
541810	Advertising agencies	25	15 163	6 177	1 243	112	14.7	47.4
54184	Media representatives	7	D	D	D	c	D	D
541840	Media representatives	7	D	D	D	c	D	D
5418402	Publishers' advertising representatives	6	D	D	D	c	D	D
54186	Direct mail advertising	5	D	D	D	a	D	D
541860	Direct mail advertising	5	D	D	D	a	D	D
54189	Other services related to advertising	18	D	D	D	b	D	D
541890	Other services related to advertising	18	D	D	D	b	D	D
5418903	Sign painting & lettering shop	10	1 776	584	126	33	63.6	–
5419	Other professional, scientific, & technical services	33	17 662	6 343	1 275	363	20.0	21.8
54192	Photographic services	21	4 199	996	250	82	63.6	–
541921	Photographic studios, portrait	15	3 493	863	221	70	56.3	–
54199	All other professional, scientific, & technical services	6	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEON COUNTY, FL							
54	**Professional, scientific, & technical services**	**838**	**702 252**	**292 939**	**63 975**	**6 865**	**20.5**	**7.2**
541	Professional, scientific, & technical services	838	702 252	292 939	63 975	6 865	20.5	7.2
5411	Legal services	318	259 405	127 612	24 071	2 521	20.5	4.8
54111	Offices of lawyers	307	D	D	D	g	D	D
541110	Offices of lawyers	307	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	307	D	D	D	g	D	D
54119	Other legal services	11	D	D	D	b	D	D
541191	Title abstract & settlement offices	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	97	30 309	16 818	3 796	624	26.8	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	97	30 309	16 818	3 796	624	26.8	7.9
541211	Offices of certified public accountants	62	24 454	14 471	3 089	349	21.3	3.0
541213	Tax return preparation services	8	D	D	D	c	D	D
541219	Other accounting services	27	D	D	D	b	D	D
5413	Architectural, engineering, & related services	126	133 407	56 834	14 275	1 381	14.5	3.4
54131	Architectural services	27	D	D	D	c	D	D
541310	Architectural services	27	D	D	D	c	D	D
54133	Engineering services	73	D	D	D	f	D	D
541330	Engineering services	73	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	11	6 588	3 512	829	126	9.3	.3
541370	Surveying & mapping (except geophysical) services	11	6 588	3 512	829	126	9.3	.3
54138	Testing laboratories	8	6 760	2 242	684	108	12.3	–
541380	Testing laboratories	8	6 760	2 242	684	108	12.3	–
5414	Specialized design services	23	D	D	D	b	D	D
54143	Graphic design services	10	2 360	763	141	36	35.1	1.5
541430	Graphic design services	10	2 360	763	141	36	35.1	1.5
5415	Computer systems design & related services	78	171 001	50 209	12 725	1 069	15.3	12.1
54151	Computer systems design & related services	78	171 001	50 209	12 725	1 069	15.3	12.1
541511	Custom computer programming services	25	67 976	33 050	8 970	683	21.5	23.7
541512	Computer systems design services	40	100 947	16 643	3 613	361	10.7	3.2
5415121	Computer systems integrators	14	87 956	10 540	2 261	196	8.2	–
5415122	Computer systems consultants (except systems integrators)	26	12 991	6 103	1 352	165	27.7	24.4
5416	Management, scientific, & technical consulting services	105	D	D	D	f	D	D
54161	Management consulting services	68	D	D	D	c	D	D
541611	Administrative management & general management consulting service	41	D	D	D	c	D	D
541612	Human resources & executive search consulting services	13	4 037	1 983	329	38	48.6	.5
541613	Marketing consulting services	9	D	D	D	b	D	D
54162	Environmental consulting services	16	D	D	D	c	D	D
541620	Environmental consulting services	16	D	D	D	c	D	D
54169	Other scientific & technical consulting services	21	15 359	7 272	1 521	151	16.8	12.6
541690	Other scientific & technical consulting services	21	15 359	7 272	1 521	151	16.8	12.6
5418	Advertising & related services	55	D	D	D	e	D	D
54181	Advertising agencies	14	10 153	3 822	947	130	8.2	.7
541810	Advertising agencies	14	10 153	3 822	947	130	8.2	.7
54182	Public relations agencies	26	D	D	D	b	D	D
541820	Public relations agencies	26	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	27	13 289	4 028	865	319	35.2	4.2
54192	Photographic services	13	5 792	1 482	266	124	16.9	–
541921	Photographic studios, portrait	11	D	D	D	c	D	D
	LEVY COUNTY, FL							
54	**Professional, scientific, & technical services**	**30**	**5 912**	**2 099**	**472**	**104**	**73.4**	**12.3**
541	Professional, scientific, & technical services	30	5 912	2 099	472	104	73.4	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 674	633	203	51	56.5	43.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 674	633	203	51	56.5	43.5
	LIBERTY COUNTY, FL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MADISON COUNTY, FL							
54	**Professional, scientific, & technical services**	**13**	**3 299**	**1 153**	**226**	**64**	**64.5**	**4.1**
541	Professional, scientific, & technical services	13	3 299	1 153	226	64	64.5	4.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MANATEE COUNTY, FL							
54	**Professional, scientific, & technical services**	**445**	**147 763**	**56 106**	**11 560**	**1 884**	**37.7**	**7.1**
541	Professional, scientific, & technical services	445	147 763	56 106	11 560	1 884	37.7	7.1
5411	Legal services	113	40 470	17 550	3 611	450	36.2	5.1
54111	Offices of lawyers	106	35 181	16 361	3 418	414	41.2	3.3
541110	Offices of lawyers	106	35 181	16 361	3 418	414	41.2	3.3
5411101	Offices of lawyers (except legal aid societies)	106	35 181	16 361	3 418	414	41.2	3.3
54119	Other legal services	7	5 289	1 189	193	36	3.0	17.5
541199	All other legal services	5	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	78	17 875	8 155	1 658	359	43.8	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	78	17 875	8 155	1 658	359	43.8	4.6
541211	Offices of certified public accountants	32	11 370	5 673	978	164	35.9	1.7
541213	Tax return preparation services	9	1 451	196	49	27	30.7	.9
541219	Other accounting services	35	D	D	D	b	D	D
5413	Architectural, engineering, & related services	71	30 091	10 625	2 254	313	50.7	1.7
54131	Architectural services	20	5 277	2 078	374	63	55.0	4.4
541310	Architectural services	20	5 277	2 078	374	63	55.0	4.4
54133	Engineering services	37	21 377	6 777	1 516	188	52.8	1.3
541330	Engineering services	37	21 377	6 777	1 516	188	52.8	1.3
54137	Surveying & mapping (except geophysical) services	5	2 513	1 377	297	49	14.4	–
541370	Surveying & mapping (except geophysical) services	5	2 513	1 377	297	49	14.4	–
5414	Specialized design services	19	5 063	703	157	33	68.1	11.6
54141	Interior design services	10	3 400	346	89	20	71.6	17.3
541410	Interior design services	10	3 400	346	89	20	71.6	17.3
54143	Graphic design services	8	D	D	D	a	D	D
541430	Graphic design services	8	D	D	D	a	D	D
5415	Computer systems design & related services	37	13 061	5 898	1 228	162	29.4	3.1
54151	Computer systems design & related services	37	13 061	5 898	1 228	162	29.4	3.1
541512	Computer systems design services	12	5 985	2 142	421	69	12.2	–
5416	Management, scientific, & technical consulting services	69	16 649	7 035	1 337	266	41.5	14.9
54161	Management consulting services	49	11 489	5 076	949	203	42.3	21.5
541612	Human resources & executive search consulting services	11	3 939	2 042	264	127	28.8	33.4
5418	Advertising & related services	27	10 660	2 182	488	94	18.9	10.3
54189	Other services related to advertising	12	D	D	D	b	D	D
541890	Other services related to advertising	12	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	28	D	D	D	c	D	D
54192	Photographic services	17	D	D	D	b	D	D
541921	Photographic studios, portrait	16	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	6	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	b	D	D
	MARION COUNTY, FL							
54	**Professional, scientific, & technical services**	**361**	**132 878**	**52 788**	**11 861**	**1 882**	**30.9**	**8.0**
541	Professional, scientific, & technical services	361	132 878	52 788	11 861	1 882	30.9	8.0
5411	Legal services	137	58 079	28 291	6 122	756	22.9	5.2
54111	Offices of lawyers	130	51 022	24 724	5 429	630	25.9	5.5
541110	Offices of lawyers	130	51 022	24 724	5 429	630	25.9	5.5
5411101	Offices of lawyers (except legal aid societies)	130	51 022	24 724	5 429	630	25.9	5.5
54119	Other legal services	7	7 057	3 567	693	126	1.3	2.7
541191	Title abstract & settlement offices	7	7 057	3 567	693	126	1.3	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	65	14 265	6 510	1 613	426	41.2	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	65	14 265	6 510	1 613	426	41.2	8.7
541211	Offices of certified public accountants	25	8 277	4 203	957	132	39.7	4.2
541213	Tax return preparation services	13	3 148	1 168	414	223	18.0	5.2
541219	Other accounting services	27	2 840	1 139	242	71	71.4	25.7
5413	Architectural, engineering, & related services	67	14 703	6 299	1 399	273	58.4	11.0
54137	Surveying & mapping (except geophysical) services	19	3 409	1 566	346	96	43.3	1.4
541370	Surveying & mapping (except geophysical) services	19	3 409	1 566	346	96	43.3	1.4
5414	Specialized design services	9	2 617	614	150	26	70.7	–
54143	Graphic design services	5	1 591	493	98	20	67.6	–
541430	Graphic design services	5	1 591	493	98	20	67.6	–
5416	Management, scientific, & technical consulting services	27	10 305	2 160	494	108	31.6	1.4
54161	Management consulting services	21	9 271	1 862	433	95	24.8	.6
541614	Process, physical distribution, & logistics consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	21	25 317	6 431	1 593	191	10.9	16.0
54185	Display advertising	5	D	D	D	b	D	D
541850	Display advertising	5	D	D	D	b	D	D
5418502	Outdoor advertising services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARTIN COUNTY, FL							
54	**Professional, scientific, & technical services**	**409**	**141 827**	**55 452**	**12 206**	**1 598**	**40.2**	**5.1**
541	Professional, scientific, & technical services	409	141 827	55 452	12 206	1 598	40.2	5.1
5411	Legal services	116	47 028	21 269	4 429	521	34.0	5.6
54111	Offices of lawyers	115	D	D	D	f	D	D
541110	Offices of lawyers	115	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	115	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	68	14 880	7 024	1 711	295	32.2	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	68	14 880	7 024	1 711	295	32.2	3.2
541211	Offices of certified public accountants	39	11 304	5 260	1 319	156	33.1	1.4
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	62	28 358	12 778	2 891	357	47.3	3.5
54133	Engineering services	27	18 929	8 913	2 128	234	37.3	.6
541330	Engineering services	27	18 929	8 913	2 128	234	37.3	.6
54137	Surveying & mapping (except geophysical) services	14	3 515	1 663	359	60	37.4	11.6
541370	Surveying & mapping (except geophysical) services	14	3 515	1 663	359	60	37.4	11.6
5414	Specialized design services	27	15 270	2 559	616	105	21.4	6.7
54141	Interior design services	17	11 971	1 807	408	62	20.9	–
541410	Interior design services	17	11 971	1 807	408	62	20.9	–
54143	Graphic design services	9	D	D	D	b	D	D
541430	Graphic design services	9	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	8	D	D	D	b	D	D
5415	Computer systems design & related services	18	4 784	1 366	254	38	35.8	9.2
54151	Computer systems design & related services	18	4 784	1 366	254	38	35.8	9.2
5416	Management, scientific, & technical consulting services	84	21 545	7 272	1 526	176	62.0	5.1
54161	Management consulting services	65	16 698	5 644	1 141	120	58.9	4.6
541611	Administrative management & general management consulting service	38	D	D	D	b	D	D
54169	Other scientific & technical consulting services	11	D	D	D	b	D	D
541690	Other scientific & technical consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	23	8 648	2 769	710	86	41.2	6.2
54189	Other services related to advertising	5	2 561	448	170	24	26.0	4.8
541890	Other services related to advertising	5	2 561	448	170	24	26.0	4.8
	MONROE COUNTY, FL							
54	**Professional, scientific, & technical services**	**262**	**72 133**	**26 580**	**5 776**	**835**	**57.4**	**7.8**
541	Professional, scientific, & technical services	262	72 133	26 580	5 776	835	57.4	7.8
5411	Legal services	91	21 549	8 980	1 985	247	52.4	8.9
54111	Offices of lawyers	81	19 142	7 620	1 683	206	54.0	9.9
541110	Offices of lawyers	81	19 142	7 620	1 683	206	54.0	9.9
5411101	Offices of lawyers (except legal aid societies)	81	19 142	7 620	1 683	206	54.0	9.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	9 179	3 821	1 019	141	52.8	19.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	9 179	3 821	1 019	141	52.8	19.6
541211	Offices of certified public accountants	21	6 701	2 844	739	85	40.6	22.8
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	36	12 634	3 329	769	103	49.4	5.9
54131	Architectural services	12	5 152	1 351	314	41	29.7	2.2
541310	Architectural services	12	5 152	1 351	314	41	29.7	2.2
5414	Specialized design services	14	5 439	601	125	19	62.5	5.1
54141	Interior design services	9	4 283	394	107	15	57.1	1.9
541410	Interior design services	9	4 283	394	107	15	57.1	1.9
5416	Management, scientific, & technical consulting services	42	15 727	6 942	1 237	208	75.7	5.1
54161	Management consulting services	37	14 768	6 458	1 173	201	80.1	4.4
541611	Administrative management & general management consulting service	23	11 625	5 217	997	180	80.6	4.4
5418	Advertising & related services	16	3 902	1 615	324	66	49.0	–
	NASSAU COUNTY, FL							
54	**Professional, scientific, & technical services**	**65**	**25 892**	**11 656**	**1 769**	**256**	**45.6**	**9.8**
541	Professional, scientific, & technical services	65	25 892	11 656	1 769	256	45.6	9.8
5411	Legal services	13	3 608	1 480	335	51	76.1	2.9
54111	Offices of lawyers	13	3 608	1 480	335	51	76.1	2.9
541110	Offices of lawyers	13	3 608	1 480	335	51	76.1	2.9
5411101	Offices of lawyers (except legal aid societies)	13	3 608	1 480	335	51	76.1	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 941	893	192	44	47.4	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 941	893	192	44	47.4	1.8
5413	Architectural, engineering, & related services	13	4 799	1 694	240	42	72.7	27.3
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
541511	Custom computer programming services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	5 008	1 945	279	42	57.4	13.6
54161	Management consulting services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OKALOOSA COUNTY, FL							
54	**Professional, scientific, & technical services**	**417**	**263 958**	**113 508**	**26 594**	**3 181**	**18.6**	**5.4**
541	Professional, scientific, & technical services	417	263 958	113 508	26 594	3 181	18.6	5.4
5411	Legal services	110	31 079	13 161	2 685	381	41.5	6.9
54111	Offices of lawyers	104	29 899	12 522	2 568	361	40.8	6.6
541110	Offices of lawyers	104	29 899	12 522	2 568	361	40.8	6.6
5411101	Offices of lawyers (except legal aid societies)	104	29 899	12 522	2 568	361	40.8	6.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	61	16 109	8 196	1 907	424	63.2	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	61	16 109	8 196	1 907	424	63.2	9.5
541211	Offices of certified public accountants	30	12 156	6 397	1 429	264	70.3	5.2
541213	Tax return preparation services	8	1 142	349	114	70	40.5	–
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	90	101 970	47 907	11 172	1 089	8.0	3.4
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	60	79 206	38 627	9 005	849	7.8	3.8
541330	Engineering services	60	79 206	38 627	9 005	849	7.8	3.8
54137	Surveying & mapping (except geophysical) services	6	1 788	999	180	42	12.0	14.3
541370	Surveying & mapping (except geophysical) services	6	1 788	999	180	42	12.0	14.3
54138	Testing laboratories	5	D	D	D	c	D	D
541380	Testing laboratories	5	D	D	D	c	D	D
5414	Specialized design services	10	2 280	296	69	15	47.1	8.7
5415	Computer systems design & related services	44	41 116	13 926	3 696	404	18.5	5.5
54151	Computer systems design & related services	44	41 116	13 926	3 696	404	18.5	5.5
541512	Computer systems design services	22	27 545	10 032	2 929	292	4.4	3.4
5415122	Computer systems consultants (except systems integrators)	14	19 103	6 741	2 213	229	6.4	1.3
541519	Other computer related services	6	6 530	906	160	36	89.7	3.1
5416	Management, scientific, & technical consulting services	53	16 923	6 793	1 579	295	35.0	22.1
54161	Management consulting services	36	9 990	2 334	558	162	37.9	37.3
541611	Administrative management & general management consulting service	14	5 959	1 118	199	22	10.7	61.4
54162	Environmental consulting services	6	D	D	D	b	D	D
541620	Environmental consulting services	6	D	D	D	b	D	D
5417	Scientific research & development services	20	42 179	18 710	4 504	395	–	1.0
54171	R&D in the physical, engineering, & life sciences	20	42 179	18 710	4 504	395	–	1.0
541710	R&D in the physical, engineering, & life sciences	20	42 179	18 710	4 504	395	–	1.0
5417101	R&D in the physical & engineering sciences	20	42 179	18 710	4 504	395	–	1.0
5418	Advertising & related services	17	7 558	2 016	428	96	33.9	6.9
5419	Other professional, scientific, & technical services	12	4 744	2 503	554	82	14.0	.4
54192	Photographic services	12	4 744	2 503	554	82	14.0	.4
541921	Photographic studios, portrait	10	D	D	D	b	D	D
541922	Commercial photography	2	D	D	D	b	D	D
	OKEECHOBEE COUNTY, FL							
54	**Professional, scientific, & technical services**	**28**	**5 883**	**2 159**	**618**	**142**	**41.4**	**33.6**
541	Professional, scientific, & technical services	28	5 883	2 159	618	142	41.4	33.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 063	414	134	32	34.1	24.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 063	414	134	32	34.1	24.0
5418	Advertising & related services	5	1 370	415	109	29	18.1	81.0
	ORANGE COUNTY, FL							
54	**Professional, scientific, & technical services**	**2 878**	**2 679 250**	**1 077 692**	**242 337**	**25 810**	**17.4**	**6.8**
541	Professional, scientific, & technical services	2 878	2 679 250	1 077 692	242 337	25 810	17.4	6.8
5411	Legal services	875	638 318	334 204	70 771	6 345	17.3	2.4
54111	Offices of lawyers	836	620 278	327 081	68 971	6 078	17.0	2.3
541110	Offices of lawyers	836	620 278	327 081	68 971	6 078	17.0	2.3
5411101	Offices of lawyers (except legal aid societies)	836	620 278	327 081	68 971	6 078	17.0	2.3
54119	Other legal services	39	18 040	7 123	1 800	267	26.4	6.7
541191	Title abstract & settlement offices	29	16 292	6 801	1 705	239	24.5	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	368	191 699	84 448	21 634	2 866	23.4	13.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	368	191 699	84 448	21 634	2 866	23.4	13.2
541211	Offices of certified public accountants	206	131 191	53 008	13 093	1 396	22.3	6.1
541213	Tax return preparation services	27	5 492	1 828	633	397	42.0	1.9
541214	Payroll services	10	27 608	17 357	3 310	647	.6	51.1
541219	Other accounting services	125	27 408	12 255	4 598	426	47.7	11.3
5413	Architectural, engineering, & related services	489	784 385	278 871	63 100	6 508	14.4	5.3
54131	Architectural services	124	240 043	54 689	11 127	1 184	9.6	1.3
541310	Architectural services	124	240 043	54 689	11 127	1 184	9.6	1.3
54133	Engineering services	287	449 163	189 247	44 011	4 240	17.3	8.0
541330	Engineering services	287	449 163	189 247	44 011	4 240	17.3	8.0
54135	Building inspection services	11	2 454	909	248	46	40.3	35.6
541350	Building inspection services	11	2 454	909	248	46	40.3	35.6
54137	Surveying & mapping (except geophysical) services	30	21 321	11 282	2 439	371	14.7	2.7
541370	Surveying & mapping (except geophysical) services	30	21 321	11 282	2 439	371	14.7	2.7
54138	Testing laboratories	26	69 687	21 876	5 083	640	10.7	1.3
541380	Testing laboratories	26	69 687	21 876	5 083	640	10.7	1.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ORANGE COUNTY, FL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	149	75 136	17 468	4 074	664	35.0	5.0
54141	Interior design services	65	46 513	8 107	2 008	313	36.0	4.2
541410	Interior design services	65	46 513	8 107	2 008	313	36.0	4.2
54143	Graphic design services	78	D	D	D	e	D	D
541430	Graphic design services	78	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists)	63	D	D	D	e	D	D
5414302	Commercial art	15	D	D	D	b	D	D
5415	Computer systems design & related services	288	444 034	179 937	42 351	3 480	9.9	15.4
54151	Computer systems design & related services	288	444 034	179 937	42 351	3 480	9.9	15.4
541511	Custom computer programming services	127	161 700	67 166	16 194	1 597	12.2	28.3
541512	Computer systems design services	114	237 829	95 662	21 693	1 589	8.0	6.0
5415121	Computer systems integrators	43	211 501	84 386	19 121	1 339	3.5	6.2
5415122	Computer systems consultants (except systems integrators)	71	26 328	11 276	2 572	250	44.2	4.2
541519	Other computer related services	40	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	382	258 833	102 202	21 971	3 109	23.8	3.5
54161	Management consulting services	300	216 135	85 123	19 096	2 689	22.6	3.4
541611	Administrative management & general management consulting service	149	56 806	25 613	5 318	510	33.2	9.2
541612	Human resources & executive search consulting services	52	36 194	13 876	2 947	358	22.3	2.1
5416122	Executive placement services	23	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	28	D	D	D	c	D	D
541613	Marketing consulting services	66	68 740	32 841	7 650	1 499	25.4	1.8
541614	Process, physical distribution, & logistics consulting services	12	D	D	D	c	D	D
541618	Other management consulting services	21	D	D	D	c	D	D
54162	Environmental consulting services	18	10 156	4 474	640	127	22.9	13.0
541620	Environmental consulting services	18	10 156	4 474	640	127	22.9	13.0
54169	Other scientific & technical consulting services	64	32 542	12 605	2 235	293	31.7	1.4
541690	Other scientific & technical consulting services	64	32 542	12 605	2 235	293	31.7	1.4
5417	Scientific research & development services	37	56 520	21 586	5 148	456	10.2	14.7
54171	R&D in the physical, engineering, & life sciences	33	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	33	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	20	47 424	18 178	4 348	370	4.8	17.0
5418	Advertising & related services	178	173 573	44 608	10 363	1 376	19.8	4.8
54181	Advertising agencies	74	45 390	18 881	4 414	465	13.6	7.5
541810	Advertising agencies	74	45 390	18 881	4 414	465	13.6	7.5
54182	Public relations agencies	25	12 464	3 856	991	274	78.5	4.0
541820	Public relations agencies	25	12 464	3 856	991	274	78.5	4.0
54185	Display advertising	8	D	D	D	c	D	D
541850	Display advertising	8	D	D	D	c	D	D
5418502	Outdoor advertising services	5	D	D	D	c	D	D
54186	Direct mail advertising	12	D	D	D	c	D	D
541860	Direct mail advertising	12	D	D	D	c	D	D
54189	Other services related to advertising	36	D	D	D	c	D	D
541890	Other services related to advertising	36	D	D	D	c	D	D
5418901	Welcoming services	1	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	14	16 095	1 718	312	40	37.8	12.3
5418903	Sign painting & lettering shop	13	D	D	D	b	D	D
5418909	All other advertising	8	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	112	56 752	14 368	2 925	1 006	44.8	3.7
54191	Marketing research & public opinion polling	21	12 910	3 168	697	303	54.9	7.8
541910	Marketing research & public opinion polling	21	12 910	3 168	697	303	54.9	7.8
54192	Photographic services	70	31 322	8 585	1 609	597	55.1	3.5
541921	Photographic studios, portrait	45	12 620	3 304	674	209	27.7	8.0
541922	Commercial photography	25	18 702	5 281	935	388	73.5	.4
54193	Translation & interpretation services	4	D	D	D	b	D	D
541930	Translation & interpretation services	4	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	17	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	17	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OSCEOLA COUNTY, FL							
54	**Professional, scientific, & technical services**	**172**	**50 289**	**18 791**	**4 036**	**758**	**49.0**	**16.4**
541	Professional, scientific, & technical services	172	50 289	18 791	4 036	758	49.0	16.4
5411	Legal services	43	9 971	3 445	751	151	53.1	20.8
54111	Offices of lawyers	39	8 245	2 584	561	118	64.2	14.7
541110	Offices of lawyers	39	8 245	2 584	561	118	64.2	14.7
5411101	Offices of lawyers (except legal aid societies)	39	8 245	2 584	561	118	64.2	14.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	6 407	3 477	878	225	61.3	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	6 407	3 477	878	225	61.3	7.9
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	10 397	3 919	778	119	72.1	3.3
5414	Specialized design services	15	4 047	1 212	248	41	47.5	–
54143	Graphic design services	7	2 365	911	179	16	26.3	–
541430	Graphic design services	7	2 365	911	179	16	26.3	–
5416	Management, scientific, & technical consulting services	19	5 749	2 614	535	83	16.4	10.5
54161	Management consulting services	16	5 517	2 529	529	82	14.7	11.0
5418	Advertising & related services	15	8 064	3 071	593	83	40.3	45.9
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	5	1 746	356	107	33	12.4	–
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	PALM BEACH COUNTY, FL							
54	**Professional, scientific, & technical services**	**4 211**	**2 351 958**	**985 480**	**211 695**	**21 787**	**29.6**	**7.9**
541	Professional, scientific, & technical services	4 211	2 351 958	985 480	211 695	21 787	29.6	7.9
5411	Legal services	1 326	771 023	351 837	70 620	6 191	24.0	6.4
54111	Offices of lawyers	1 279	748 599	345 500	69 318	6 006	24.1	6.3
541110	Offices of lawyers	1 279	748 599	345 500	69 318	6 006	24.1	6.3
5411101	Offices of lawyers (except legal aid societies)	1 279	748 599	345 500	69 318	6 006	24.1	6.3
54119	Other legal services	47	22 424	6 337	1 302	185	21.8	10.6
541191	Title abstract & settlement offices	37	21 276	5 983	1 214	166	19.9	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	620	212 355	106 944	23 886	4 312	36.9	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	620	212 355	106 944	23 886	4 312	36.9	5.2
541211	Offices of certified public accountants	343	122 925	51 026	10 827	1 267	37.4	3.5
541213	Tax return preparation services	37	9 428	3 796	1 202	765	37.9	10.7
541214	Payroll services	12	44 053	37 568	9 149	1 723	15.1	1.4
541219	Other accounting services	228	35 949	14 554	2 708	557	61.7	13.9
5413	Architectural, engineering, & related services	567	369 327	155 309	33 882	3 629	31.1	7.0
54131	Architectural services	165	104 886	40 127	8 909	873	29.1	1.3
541310	Architectural services	165	104 886	40 127	8 909	873	29.1	1.3
54133	Engineering services	280	213 875	91 788	19 765	1 901	33.6	10.0
541330	Engineering services	280	213 875	91 788	19 765	1 901	33.6	10.0
54135	Building inspection services	37	7 453	2 870	622	87	33.8	10.9
541350	Building inspection services	37	7 453	2 870	622	87	33.8	10.9
54137	Surveying & mapping (except geophysical) services	60	23 531	13 477	2 707	465	21.7	4.6
541370	Surveying & mapping (except geophysical) services	60	23 531	13 477	2 707	465	21.7	4.6
54138	Testing laboratories	17	18 518	6 837	1 841	296	24.2	6.1
541380	Testing laboratories	17	18 518	6 837	1 841	296	24.2	6.1
5414	Specialized design services	295	143 159	23 753	4 972	780	45.9	11.4
54141	Interior design services	210	124 908	18 819	4 153	620	42.9	12.2
541410	Interior design services	210	124 908	18 819	4 153	620	42.9	12.2
54143	Graphic design services	72	13 552	3 606	753	142	69.6	7.5
541430	Graphic design services	72	13 552	3 606	753	142	69.6	7.5
5414301	Graphic design services (except commercial art & medical artists)	64	12 318	3 380	692	123	68.1	6.8
54149	Other specialized design services	8	2 530	781	23	9	26.4	4.6
541490	Other specialized design services	8	2 530	781	23	9	26.4	4.6
5415	Computer systems design & related services	338	329 107	140 471	31 905	2 606	21.1	8.5
54151	Computer systems design & related services	338	329 107	140 471	31 905	2 606	21.1	8.5
541511	Custom computer programming services	141	82 142	32 318	6 264	598	32.4	17.6
541512	Computer systems design services	140	234 711	103 853	24 890	1 911	15.2	5.6
5415121	Computer systems integrators	50	194 063	84 231	20 575	1 533	8.5	6.4
5415122	Computer systems consultants (except systems integrators)	90	40 648	19 622	4 315	378	47.1	2.1
541519	Other computer related services	55	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	722	372 516	161 767	36 774	2 915	30.4	10.7
54161	Management consulting services	567	261 248	117 961	26 096	1 993	34.0	7.4
541611	Administrative management & general management consulting service	296	145 469	76 454	16 646	1 325	25.1	7.3
541612	Human resources & executive search consulting services	101	41 815	16 885	3 790	251	46.6	6.1
5416122	Executive placement services	56	24 231	9 200	1 997	134	53.9	2.8
5416123	Human resources & personnel management consulting	42	13 509	5 939	1 214	85	47.6	13.7
541613	Marketing consulting services	124	55 098	17 879	4 361	261	46.7	7.0
541614	Process, physical distribution, & logistics consulting services	22	8 770	3 528	788	93	35.0	25.0
541618	Other management consulting services	24	10 096	3 215	511	63	38.9	1.8
54162	Environmental consulting services	42	22 186	7 879	1 728	204	28.4	17.9
541620	Environmental consulting services	42	22 186	7 879	1 728	204	28.4	17.9
54169	Other scientific & technical consulting services	113	89 082	35 927	8 950	718	20.6	18.5
541690	Other scientific & technical consulting services	113	89 082	35 927	8 950	718	20.6	18.5
5417	Scientific research & development services	23	11 376	3 874	795	95	58.1	32.7

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PALM BEACH COUNTY, FL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	214	106 827	29 596	6 526	797	49.3	9.2
54181	Advertising agencies	77	34 048	13 161	2 847	362	36.2	4.0
541810	Advertising agencies	77	34 048	13 161	2 847	362	36.2	4.0
54182	Public relations agencies	46	12 673	3 824	764	125	75.7	14.8
541820	Public relations agencies	46	12 673	3 824	764	125	75.7	14.8
54186	Direct mail advertising	17	17 462	1 420	287	44	97.1	.2
541860	Direct mail advertising	17	17 462	1 420	287	44	97.1	.2
54189	Other services related to advertising	52	D	D	D	c	D	D
541890	Other services related to advertising	52	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	26	16 673	2 703	655	66	50.2	2.1
5418903	Sign painting & lettering shop	20	D	D	D	b	D	D
5418909	All other advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	106	36 268	11 929	2 335	462	31.6	7.2
54191	Marketing research & public opinion polling	16	13 987	6 362	1 113	166	17.3	.9
541910	Marketing research & public opinion polling	16	13 987	6 362	1 113	166	17.3	.9
54192	Photographic services	59	14 952	3 737	834	224	48.7	11.3
541921	Photographic studios, portrait	40	12 020	3 131	694	184	39.4	13.9
541922	Commercial photography	19	2 932	606	140	40	86.8	1.1
54199	All other professional, scientific, & technical services	23	6 240	1 498	316	59	17.3	12.1
541990	All other professional, scientific, & technical services	23	6 240	1 498	316	59	17.3	12.1
	PASCO COUNTY, FL							
54	**Professional, scientific, & technical services**	**417**	**107 100**	**41 566**	**9 295**	**1 931**	**45.0**	**12.7**
541	Professional, scientific, & technical services	417	107 100	41 566	9 295	1 931	45.0	12.7
5411	Legal services	124	39 063	15 663	3 467	475	43.9	8.7
54111	Offices of lawyers	108	34 125	14 068	3 120	412	49.1	9.3
541110	Offices of lawyers	108	34 125	14 068	3 120	412	49.1	9.3
5411101	Offices of lawyers (except legal aid societies)	108	34 125	14 068	3 120	412	49.1	9.3
54119	Other legal services	16	4 938	1 595	347	63	7.6	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	90	11 105	4 510	1 319	473	58.2	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	90	11 105	4 510	1 319	473	58.2	12.8
541211	Offices of certified public accountants	39	5 328	2 056	526	105	66.3	8.4
541213	Tax return preparation services	10	2 466	1 248	498	282	30.0	4.9
541219	Other accounting services	40	D	D	D	b	D	D
5413	Architectural, engineering, & related services	55	19 402	8 979	1 895	289	48.6	8.4
54133	Engineering services	27	10 300	4 936	1 056	131	54.0	14.9
541330	Engineering services	27	10 300	4 936	1 056	131	54.0	14.9
54137	Surveying & mapping (except geophysical) services	15	4 857	2 667	542	101	52.5	.4
541370	Surveying & mapping (except geophysical) services	15	4 857	2 667	542	101	52.5	.4
5414	Specialized design services	17	D	D	D	b	D	D
5415	Computer systems design & related services	46	D	D	D	c	D	D
54151	Computer systems design & related services	46	D	D	D	c	D	D
541512	Computer systems design services	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	49	8 139	2 701	480	77	69.4	7.4
54161	Management consulting services	35	D	D	D	b	D	D
5418	Advertising & related services	20	5 869	1 808	357	101	37.3	5.1
5419	Other professional, scientific, & technical services	16	D	D	D	e	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PINELLAS COUNTY, FL							
54	**Professional, scientific, & technical services**	**2 799**	**2 187 033**	**861 641**	**181 984**	**26 125**	**20.1**	**5.0**
541	Professional, scientific, & technical services	2 799	2 187 033	861 641	181 984	26 125	20.1	5.0
5411	Legal services	769	303 985	146 316	27 922	3 374	29.7	4.2
54111	Offices of lawyers	741	286 471	139 058	26 497	3 152	30.8	4.4
541110	Offices of lawyers	741	286 471	139 058	26 497	3 152	30.8	4.4
5411101	Offices of lawyers (except legal aid societies)	741	286 471	139 058	26 497	3 152	30.8	4.4
54119	Other legal services	28	17 514	7 258	1 425	222	11.2	.9
541191	Title abstract & settlement offices	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	470	467 057	253 442	49 304	8 389	9.1	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	470	467 057	253 442	49 304	8 389	9.1	3.7
541211	Offices of certified public accountants	237	87 379	40 913	9 069	1 146	29.6	8.4
541213	Tax return preparation services	32	D	D	D	e	D	D
541214	Payroll services	13	D	D	D	i	D	D
541219	Other accounting services	188	D	D	D	f	D	D
5413	Architectural, engineering, & related services	369	197 761	96 580	21 528	2 811	39.4	4.5
54131	Architectural services	79	36 760	15 295	3 014	388	47.1	9.2
541310	Architectural services	79	36 760	15 295	3 014	388	47.1	9.2
54133	Engineering services	211	119 356	59 941	13 936	1 696	45.3	4.2
541330	Engineering services	211	119 356	59 941	13 936	1 696	45.3	4.2
54134	Drafting services	17	7 477	2 483	469	84	8.0	1.5
541340	Drafting services	17	7 477	2 483	469	84	8.0	1.5
54135	Building inspection services	16	1 508	618	143	29	40.3	19.7
541350	Building inspection services	16	1 508	618	143	29	40.3	19.7
54137	Surveying & mapping (except geophysical) services	29	18 960	12 219	2 837	451	9.7	–
541370	Surveying & mapping (except geophysical) services	29	18 960	12 219	2 837	451	9.7	–
54138	Testing laboratories	17	13 700	6 024	1 129	163	25.8	1.7
541380	Testing laboratories	17	13 700	6 024	1 129	163	25.8	1.7
5414	Specialized design services	118	D	D	D	e	D	D
54141	Interior design services	55	36 384	7 599	1 900	294	29.4	3.8
541410	Interior design services	55	36 384	7 599	1 900	294	29.4	3.8
54143	Graphic design services	57	D	D	D	c	D	D
541430	Graphic design services	57	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	44	D	D	D	b	D	D
5414302	Commercial art	13	D	D	D	b	D	D
5415	Computer systems design & related services	310	218 085	98 460	17 044	1 685	20.6	9.0
54151	Computer systems design & related services	310	218 085	98 460	17 044	1 685	20.6	9.0
541511	Custom computer programming services	152	65 652	30 405	6 399	673	24.5	24.4
541512	Computer systems design services	117	145 590	65 376	10 137	960	16.6	1.7
5415121	Computer systems integrators	45	112 803	48 530	6 819	660	9.8	1.0
5415122	Computer systems consultants (except systems integrators)	72	32 787	16 846	3 318	300	40.1	4.3
541519	Other computer related services	37	5 032	1 826	295	38	85.9	2.7
5416	Management, scientific, & technical consulting services	455	292 608	99 692	23 259	2 847	26.9	7.9
54161	Management consulting services	371	269 661	92 639	21 412	2 516	24.9	6.9
541611	Administrative management & general management consulting service	151	80 493	29 837	6 611	610	36.5	10.3
541612	Human resources & executive search consulting services	99	83 963	31 566	7 664	913	17.6	3.2
5416121	Actuarial consulting	8	D	D	D	b	D	D
5416122	Executive placement services	46	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	45	D	D	D	f	D	D
541613	Marketing consulting services	92	95 881	28 258	6 579	920	20.1	7.2
541618	Other management consulting services	12	D	D	D	b	D	D
54162	Environmental consulting services	27	12 650	4 235	1 376	232	37.9	26.7
541620	Environmental consulting services	27	12 650	4 235	1 376	232	37.9	26.7
54169	Other scientific & technical consulting services	57	10 297	2 818	471	99	66.3	10.1
541690	Other scientific & technical consulting services	57	10 297	2 818	471	99	66.3	10.1
5417	Scientific research & development services	28	24 378	9 314	2 118	194	38.1	51.3
54171	R&D in the physical, engineering, & life sciences	28	24 378	9 314	2 118	194	38.1	51.3
541710	R&D in the physical, engineering, & life sciences	28	24 378	9 314	2 118	194	38.1	51.3
5418	Advertising & related services	194	364 719	73 586	19 888	3 021	17.8	2.6
54181	Advertising agencies	63	18 701	8 867	1 736	241	23.3	5.7
541810	Advertising agencies	63	18 701	8 867	1 736	241	23.3	5.7
54182	Public relations agencies	20	5 120	1 431	318	52	66.6	3.2
541820	Public relations agencies	20	5 120	1 431	318	52	66.6	3.2
54184	Media representatives	18	22 428	4 121	1 117	198	57.8	16.9
541840	Media representatives	18	22 428	4 121	1 117	198	57.8	16.9
5418402	Publishers' advertising representatives	13	18 176	2 477	642	129	71.3	18.3
54185	Display advertising	7	D	D	D	f	D	D
541850	Display advertising	7	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	2	D	D	D	f	D	D
5418502	Outdoor advertising services	5	D	D	D	b	D	D
54186	Direct mail advertising	35	223 284	48 288	13 990	1 547	9.4	1.4
541860	Direct mail advertising	35	223 284	48 288	13 990	1 547	9.4	1.4
54189	Other services related to advertising	42	D	D	D	e	D	D
541890	Other services related to advertising	42	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	18	D	D	D	c	D	D
5418903	Sign painting & lettering shop	17	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PINELLAS COUNTY, FL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	86	D	D	D	h	D	D
54191	Marketing research & public opinion polling	14	D	D	D	h	D	D
541910	Marketing research & public opinion polling	14	D	D	D	h	D	D
54192	Photographic services	51	D	D	D	c	D	D
541921	Photographic studios, portrait	37	D	D	D	c	D	D
541922	Commercial photography	14	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	17	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	17	D	D	D	b	D	D
	POLK COUNTY, FL							
54	**Professional, scientific, & technical services**	**712**	**347 564**	**135 354**	**29 306**	**4 006**	**30.7**	**11.1**
541	Professional, scientific, & technical services	712	347 564	135 354	29 306	4 006	30.7	11.1
5411	Legal services	216	114 838	51 342	10 661	1 149	26.3	17.3
54111	Offices of lawyers	204	108 803	49 838	10 287	1 097	25.4	18.3
541110	Offices of lawyers	204	108 803	49 838	10 287	1 097	25.4	18.3
5411101	Offices of lawyers (except legal aid societies)	204	108 803	49 838	10 287	1 097	25.4	18.3
54119	Other legal services	12	6 035	1 504	374	52	42.9	–
541191	Title abstract & settlement offices	9	5 711	1 428	357	45	39.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	136	40 012	17 026	3 841	922	37.6	12.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	136	40 012	17 026	3 841	922	37.6	12.1
541211	Offices of certified public accountants	68	26 745	11 940	2 336	347	35.0	2.7
541213	Tax return preparation services	16	3 835	1 278	491	386	32.6	.2
541219	Other accounting services	49	D	D	D	c	D	D
5413	Architectural, engineering, & related services	132	111 918	43 934	9 906	1 120	24.6	3.9
54131	Architectural services	19	7 418	2 677	511	70	31.5	10.5
541310	Architectural services	19	7 418	2 677	511	70	31.5	10.5
54133	Engineering services	75	93 957	36 872	8 376	818	21.8	3.2
541330	Engineering services	75	93 957	36 872	8 376	818	21.8	3.2
54137	Surveying & mapping (except geophysical) services	20	5 878	2 361	591	114	40.9	–
541370	Surveying & mapping (except geophysical) services	20	5 878	2 361	591	114	40.9	–
5414	Specialized design services	31	10 191	1 812	349	84	39.2	2.4
54141	Interior design services	15	7 366	806	154	36	29.7	1.6
541410	Interior design services	15	7 366	806	154	36	29.7	1.6
54143	Graphic design services	15	D	D	D	b	D	D
541430	Graphic design services	15	D	D	D	b	D	D
5415	Computer systems design & related services	46	16 952	6 329	1 303	148	23.6	13.7
54151	Computer systems design & related services	46	16 952	6 329	1 303	148	23.6	13.7
541511	Custom computer programming services	17	D	D	D	b	D	D
541512	Computer systems design services	17	4 663	1 534	262	40	47.6	47.6
541519	Other computer related services	11	3 704	1 046	250	29	26.6	–
5416	Management, scientific, & technical consulting services	85	24 788	8 105	1 632	222	49.0	16.4
54161	Management consulting services	52	12 638	4 079	695	104	46.6	9.7
541612	Human resources & executive search consulting services	11	6 253	1 937	297	25	17.5	6.8
5416123	Human resources & personnel management consulting	3	D	D	D	a	D	D
54162	Environmental consulting services	16	8 633	2 840	632	76	62.0	5.1
541620	Environmental consulting services	16	8 633	2 840	632	76	62.0	5.1
54169	Other scientific & technical consulting services	17	3 517	1 186	305	42	25.8	68.5
541690	Other scientific & technical consulting services	17	3 517	1 186	305	42	25.8	68.5
5418	Advertising & related services	41	21 440	4 653	1 194	181	52.9	9.8
54189	Other services related to advertising	15	8 249	955	210	51	86.7	2.0
541890	Other services related to advertising	15	8 249	955	210	51	86.7	2.0
5418902	Advertising specialties goods distributor	11	7 866	879	172	40	88.2	–
5419	Other professional, scientific, & technical services	22	6 274	1 924	418	179	31.2	–
54192	Photographic services	16	4 182	1 014	214	75	31.5	–
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	PUTNAM COUNTY, FL							
54	**Professional, scientific, & technical services**	**67**	**10 840**	**3 534**	**925**	**171**	**58.1**	**4.2**
541	Professional, scientific, & technical services	67	10 840	3 534	925	171	58.1	4.2
5411	Legal services	24	4 196	1 609	377	69	72.7	5.8
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	1 630	599	173	56	65.0	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	1 630	599	173	56	65.0	7.6
5413	Architectural, engineering, & related services	8	1 590	308	64	21	93.6	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. JOHNS COUNTY, FL							
54	**Professional, scientific, & technical services**	**294**	**96 882**	**34 671**	**6 979**	**961**	**50.8**	**13.4**
541	Professional, scientific, & technical services	294	96 882	34 671	6 979	961	50.8	13.4
5411	Legal services	51	23 794	7 847	1 647	211	44.0	38.0
54111	Offices of lawyers	50	D	D	D	c	D	D
541110	Offices of lawyers	50	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	50	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	47	7 224	3 477	753	159	55.8	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	47	7 224	3 477	753	159	55.8	11.5
541211	Offices of certified public accountants	27	5 338	2 708	510	87	57.5	4.1
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	38	8 962	3 738	814	122	47.3	4.3
5414	Specialized design services	14	3 281	593	133	30	51.6	3.3
5415	Computer systems design & related services	37	D	D	D	b	D	D
54151	Computer systems design & related services	37	D	D	D	b	D	D
541512	Computer systems design services	22	5 100	1 961	392	32	94.3	5.7
5416	Management, scientific, & technical consulting services	73	21 880	8 481	1 510	159	77.6	4.2
54161	Management consulting services	59	16 970	6 774	1 209	119	76.2	5.4
541611	Administrative management & general management consulting service	27	8 981	3 847	819	74	80.1	7.2
54169	Other scientific & technical consulting services	10	D	D	D	b	D	D
541690	Other scientific & technical consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	21	16 028	3 663	688	71	24.3	6.1
54189	Other services related to advertising	10	9 291	755	116	18	25.0	6.1
541890	Other services related to advertising	10	9 291	755	116	18	25.0	6.1
5418902	Advertising specialties goods distributor	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	c	D	D
54192	Photographic services	7	D	D	D	c	D	D
541921	Photographic studios, portrait	5	D	D	D	c	D	D
	ST. LUCIE COUNTY, FL							
54	**Professional, scientific, & technical services**	**257**	**91 610**	**38 621**	**8 689**	**1 442**	**38.3**	**16.8**
541	Professional, scientific, & technical services	257	91 610	38 621	8 689	1 442	38.3	16.8
5411	Legal services	87	41 139	18 057	3 784	415	45.2	5.0
54111	Offices of lawyers	82	D	D	D	e	D	D
541110	Offices of lawyers	82	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	82	D	D	D	e	D	D
54119	Other legal services	5	D	D	D	b	D	D
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	62	11 152	4 280	1 016	314	46.7	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	62	11 152	4 280	1 016	314	46.7	2.6
541211	Offices of certified public accountants	26	7 337	2 970	637	88	46.8	3.5
541213	Tax return preparation services	9	D	D	D	c	D	D
541219	Other accounting services	27	D	D	D	b	D	D
5413	Architectural, engineering, & related services	48	23 764	9 766	2 677	349	27.2	17.8
54133	Engineering services	29	20 517	8 601	2 388	292	25.1	16.9
541330	Engineering services	29	20 517	8 601	2 388	292	25.1	16.9
5415	Computer systems design & related services	14	5 211	2 299	465	16	10.6	81.6
54151	Computer systems design & related services	14	5 211	2 299	465	16	10.6	81.6
5416	Management, scientific, & technical consulting services	19	6 004	2 839	513	277	26.3	70.0
54161	Management consulting services	13	5 554	2 527	440	270	24.4	75.6
5418	Advertising & related services	13	2 214	800	96	26	48.1	11.5
	SANTA ROSA COUNTY, FL							
54	**Professional, scientific, & technical services**	**122**	**34 013**	**11 412**	**2 627**	**490**	**48.7**	**15.0**
541	Professional, scientific, & technical services	122	34 013	11 412	2 627	490	48.7	15.0
5411	Legal services	14	6 365	2 714	587	79	20.7	23.9
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	2 697	1 026	299	109	70.6	15.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	2 697	1 026	299	109	70.6	15.5
5413	Architectural, engineering, & related services	24	6 747	2 430	566	113	60.5	28.6
5414	Specialized design services	3	1 841	205	53	12	100.0	–
5415	Computer systems design & related services	14	4 179	1 489	316	39	67.0	10.0
54151	Computer systems design & related services	14	4 179	1 489	316	39	67.0	10.0
5416	Management, scientific, & technical consulting services	28	6 682	2 063	451	75	41.2	11.7
54161	Management consulting services	21	4 346	1 204	224	29	63.4	14.2
5418	Advertising & related services	10	5 173	1 387	333	55	32.5	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SARASOTA COUNTY, FL							
54	**Professional, scientific, & technical services**	**1 070**	**515 190**	**206 982**	**44 726**	**5 780**	**28.9**	**21.7**
541	Professional, scientific, & technical services	1 070	515 190	206 982	44 726	5 780	28.9	21.7
5411	Legal services	312	140 182	71 747	13 933	1 502	28.5	3.8
54111	Offices of lawyers	303	138 318	71 254	13 748	1 475	28.7	3.6
541110	Offices of lawyers	303	138 318	71 254	13 748	1 475	28.7	3.6
5411101	Offices of lawyers (except legal aid societies)	303	138 318	71 254	13 748	1 475	28.7	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	187	126 229	44 843	10 266	1 598	16.3	66.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	187	126 229	44 843	10 266	1 598	16.3	66.7
541211	Offices of certified public accountants	97	113 822	39 559	8 880	1 008	11.4	73.3
541213	Tax return preparation services	15	3 400	1 575	571	324	25.9	3.5
541219	Other accounting services	69	6 665	2 662	587	158	78.4	9.3
5413	Architectural, engineering, & related services	160	76 642	29 252	6 712	812	34.5	7.5
54131	Architectural services	57	21 225	7 626	1 712	202	45.2	3.1
541310	Architectural services	57	21 225	7 626	1 712	202	45.2	3.1
54133	Engineering services	76	49 012	18 957	4 334	488	30.6	9.4
541330	Engineering services	76	49 012	18 957	4 334	488	30.6	9.4
54137	Surveying & mapping (except geophysical) services	6	2 660	1 332	325	60	12.9	9.6
541370	Surveying & mapping (except geophysical) services	6	2 660	1 332	325	60	12.9	9.6
5414	Specialized design services	71	22 604	3 269	782	163	56.1	3.0
54141	Interior design services	48	17 814	2 400	527	119	60.3	.1
541410	Interior design services	48	17 814	2 400	527	119	60.3	.1
54143	Graphic design services	20	D	D	D	b	D	D
541430	Graphic design services	20	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	17	D	D	D	b	D	D
5415	Computer systems design & related services	65	40 559	16 177	4 297	313	27.6	11.4
54151	Computer systems design & related services	65	40 559	16 177	4 297	313	27.6	11.4
541511	Custom computer programming services	29	21 462	9 724	2 816	175	20.6	20.4
541512	Computer systems design services	21	13 760	5 203	1 260	110	30.7	1.8
5415122	Computer systems consultants (except systems integrators)	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	177	47 416	21 307	3 838	382	48.8	14.8
54161	Management consulting services	145	37 274	16 618	2 945	270	39.2	18.3
541611	Administrative management & general management consulting service	75	23 391	11 499	2 097	158	23.2	25.5
541612	Human resources & executive search consulting services	29	5 172	1 789	285	40	85.1	14.9
541613	Marketing consulting services	31	6 999	2 466	472	44	56.7	1.5
54169	Other scientific & technical consulting services	24	7 965	3 792	698	75	97.0	.9
541690	Other scientific & technical consulting services	24	7 965	3 792	698	75	97.0	.9
5417	Scientific research & development services	13	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	3	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	3	D	D	D	b	D	D
5418	Advertising & related services	60	24 106	6 249	1 516	237	43.6	9.9
54189	Other services related to advertising	24	D	D	D	b	D	D
541890	Other services related to advertising	24	D	D	D	b	D	D
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	25	D	D	D	f	D	D
54191	Marketing research & public opinion polling	6	D	D	D	f	D	D
541910	Marketing research & public opinion polling	6	D	D	D	f	D	D
54192	Photographic services	18	D	D	D	b	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	SEMINOLE COUNTY, FL							
54	**Professional, scientific, & technical services**	**1 102**	**561 604**	**210 719**	**45 366**	**6 182**	**31.6**	**8.8**
541	Professional, scientific, & technical services	1 102	561 604	210 719	45 366	6 182	31.6	8.8
5411	Legal services	184	48 086	17 873	3 616	546	46.4	6.3
54111	Offices of lawyers	171	45 084	17 001	3 424	498	47.1	6.2
541110	Offices of lawyers	171	45 084	17 001	3 424	498	47.1	6.2
5411101	Offices of lawyers (except legal aid societies)	171	45 084	17 001	3 424	498	47.1	6.2
54119	Other legal services	13	3 002	872	192	48	35.6	7.0
541191	Title abstract & settlement offices	9	2 821	832	184	45	31.5	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	144	28 643	11 816	2 666	780	49.9	11.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	144	28 643	11 816	2 666	780	49.9	11.8
541211	Offices of certified public accountants	66	12 547	5 562	1 275	211	57.4	8.5
541213	Tax return preparation services	14	4 417	1 533	509	343	17.9	1.2
541219	Other accounting services	62	D	D	D	c	D	D
5413	Architectural, engineering, & related services	186	90 466	39 962	9 028	1 111	45.3	3.5
54131	Architectural services	36	13 862	4 576	1 054	138	43.6	3.4
541310	Architectural services	36	13 862	4 576	1 054	138	43.6	3.4
54133	Engineering services	108	60 748	28 694	6 245	689	51.2	2.9
541330	Engineering services	108	60 748	28 694	6 245	689	51.2	2.9
54135	Building inspection services	7	D	D	D	a	D	D
541350	Building inspection services	7	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	18	8 576	4 446	988	191	15.3	9.2
541370	Surveying & mapping (except geophysical) services	18	8 576	4 446	988	191	15.3	9.2
5414	Specialized design services	50	17 564	4 437	927	175	33.8	12.8
54141	Interior design services	19	7 338	1 937	442	83	40.1	3.4
541410	Interior design services	19	7 338	1 937	442	83	40.1	3.4
54143	Graphic design services	29	D	D	D	b	D	D
541430	Graphic design services	29	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	26	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SEMINOLE COUNTY, FL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	210	171 379	80 605	17 672	1 661	16.2	12.1
54151	Computer systems design & related services	210	171 379	80 605	17 672	1 661	16.2	12.1
541511	Custom computer programming services	95	64 299	31 566	6 691	578	22.4	8.8
541512	Computer systems design services	94	88 937	37 489	8 473	760	12.4	16.9
5415121	Computer systems integrators	27	59 070	22 111	5 304	411	4.6	17.0
5415122	Computer systems consultants (except systems integrators)	67	29 867	15 378	3 169	349	27.9	16.8
541519	Other computer related services	19	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	201	98 371	32 109	6 289	606	49.6	12.0
54161	Management consulting services	161	81 246	27 282	5 331	496	45.4	12.6
541611	Administrative management & general management consulting service	65	33 924	10 208	2 290	189	39.5	5.4
541612	Human resources & executive search consulting services	34	21 636	10 031	1 814	157	51.4	4.5
5416122	Executive placement services	16	15 721	7 142	1 269	96	50.2	.1
5416123	Human resources & personnel management consulting	18	5 915	2 889	545	61	54.6	16.1
541613	Marketing consulting services	53	21 762	5 669	917	87	46.8	33.7
541618	Other management consulting services	8	D	D	D	b	D	D
54162	Environmental consulting services	12	4 183	1 962	446	54	56.7	3.5
541620	Environmental consulting services	12	4 183	1 962	446	54	56.7	3.5
54169	Other scientific & technical consulting services	28	12 942	2 865	512	56	73.8	11.3
541690	Other scientific & technical consulting services	28	12 942	2 865	512	56	73.8	11.3
5418	Advertising & related services	76	88 775	17 544	3 817	980	12.6	4.0
54181	Advertising agencies	28	12 030	5 184	1 145	146	19.9	18.7
541810	Advertising agencies	28	12 030	5 184	1 145	146	19.9	18.7
54185	Display advertising	9	D	D	D	f	D	D
541850	Display advertising	9	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	6	D	D	D	f	D	D
54189	Other services related to advertising	20	D	D	D	b	D	D
541890	Other services related to advertising	20	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	41	17 067	5 773	1 194	292	32.2	5.4
54192	Photographic services	24	7 558	1 608	413	121	50.6	.5
541921	Photographic studios, portrait	16	D	D	D	b	D	D
	SUMTER COUNTY, FL							
54	**Professional, scientific, & technical services**	**21**	**3 074**	**1 053**	**249**	**60**	**89.7**	**10.3**
541	Professional, scientific, & technical services	21	3 074	1 053	249	60	89.7	10.3
	SUWANNEE COUNTY, FL							
54	**Professional, scientific, & technical services**	**35**	**5 390**	**1 725**	**450**	**94**	**80.1**	**7.8**
541	Professional, scientific, & technical services	35	5 390	1 725	450	94	80.1	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 079	335	91	22	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 079	335	91	22	100.0	–
	TAYLOR COUNTY, FL							
54	**Professional, scientific, & technical services**	**18**	**3 249**	**1 427**	**314**	**61**	**36.1**	**5.3**
541	Professional, scientific, & technical services	18	3 249	1 427	314	61	36.1	5.3
	UNION COUNTY, FL							
54	**Professional, scientific, & technical services**	**3**	**530**	**159**	**38**	**12**	**D**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VOLUSIA COUNTY, FL							
54	**Professional, scientific, & technical services**	**844**	**346 385**	**120 708**	**25 674**	**4 048**	**41.2**	**9.8**
541	Professional, scientific, & technical services	844	346 385	120 708	25 674	4 048	41.2	9.8
5411	Legal services	279	103 862	43 309	9 445	1 260	38.5	6.9
54111	Offices of lawyers	267	97 348	40 700	8 787	1 179	40.5	7.3
541110	Offices of lawyers	267	97 348	40 700	8 787	1 179	40.5	7.3
5411101	Offices of lawyers (except legal aid societies)	267	97 348	40 700	8 787	1 179	40.5	7.3
54119	Other legal services	12	6 514	2 609	658	81	8.8	.9
541191	Title abstract & settlement offices	12	6 514	2 609	658	81	8.8	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	153	35 185	15 627	3 681	777	41.6	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	153	35 185	15 627	3 681	777	41.6	6.8
541211	Offices of certified public accountants	74	20 664	9 083	2 183	300	49.3	3.6
541213	Tax return preparation services	18	D	D	D	e	D	D
541219	Other accounting services	59	D	D	D	c	D	D
5413	Architectural, engineering, & related services	126	46 384	19 210	4 299	599	61.3	6.9
54131	Architectural services	18	D	D	D	b	D	D
541310	Architectural services	18	D	D	D	b	D	D
54133	Engineering services	66	D	D	D	e	D	D
541330	Engineering services	66	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	31	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	31	D	D	D	c	D	D
5414	Specialized design services	24	D	D	D	b	D	D
54141	Interior design services	15	D	D	D	b	D	D
541410	Interior design services	15	D	D	D	b	D	D
54143	Graphic design services	9	D	D	D	a	D	D
541430	Graphic design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	46	29 152	10 890	1 874	195	21.6	32.5
54151	Computer systems design & related services	46	29 152	10 890	1 874	195	21.6	32.5
541511	Custom computer programming services	19	D	D	D	b	D	D
541512	Computer systems design services	20	19 028	7 557	1 201	133	23.1	47.7
5415122	Computer systems consultants (except systems integrators)	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	117	37 230	13 235	2 534	394	56.6	18.4
54161	Management consulting services	101	D	D	D	e	D	D
541611	Administrative management & general management consulting service	45	15 082	5 668	1 210	169	57.0	39.2
541612	Human resources & executive search consulting services	16	4 856	983	153	21	89.1	–
541613	Marketing consulting services	29	11 838	4 225	653	137	43.4	7.3
5418	Advertising & related services	62	D	D	D	f	D	D
54186	Direct mail advertising	8	50 351	5 675	1 263	275	28.3	7.6
541860	Direct mail advertising	8	50 351	5 675	1 263	275	28.3	7.6
54189	Other services related to advertising	16	D	D	D	c	D	D
541890	Other services related to advertising	16	D	D	D	c	D	D
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	34	12 223	3 853	786	231	47.3	–
54192	Photographic services	24	4 899	889	207	72	44.7	–
541921	Photographic studios, portrait	20	4 000	775	180	66	45.2	–
	WAKULLA COUNTY, FL							
54	**Professional, scientific, & technical services**	**19**	**3 739**	**1 431**	**318**	**72**	**49.3**	**8.0**
541	Professional, scientific, & technical services	19	3 739	1 431	318	72	49.3	8.0
5413	Architectural, engineering, & related services	6	1 944	868	206	49	12.9	4.9
	WALTON COUNTY, FL							
54	**Professional, scientific, & technical services**	**54**	**16 351**	**4 609**	**1 081**	**162**	**34.9**	**19.2**
541	Professional, scientific, & technical services	54	16 351	4 609	1 081	162	34.9	19.2
5413	Architectural, engineering, & related services	13	4 185	1 802	408	64	47.4	14.3
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	4 787	832	218	7	8.6	24.4
54161	Management consulting services	3	D	D	D	a	D	D
	WASHINGTON COUNTY, FL							
54	**Professional, scientific, & technical services**	**19**	**3 524**	**1 213**	**350**	**80**	**42.2**	**20.3**
541	Professional, scientific, & technical services	19	3 524	1 213	350	80	42.2	20.3
5413	Architectural, engineering, & related services	6	2 252	825	222	45	16.5	31.7

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALACHUA, FL							
54	**Professional, scientific, & technical services**	**25**	**23 230**	**7 490**	**1 760**	**213**	**11.0**	**12.7**
541	Professional, scientific, & technical services	25	23 230	7 490	1 760	213	11.0	12.7
5415	Computer systems design & related services	3	D	D	D	c	D	D
54151	Computer systems design & related services	3	D	D	D	c	D	D
541512	Computer systems design services	2	D	D	D	c	D	D
5415121	Computer systems integrators	2	D	D	D	c	D	D
	ALTAMONTE SPRINGS, FL							
54	**Professional, scientific, & technical services**	**252**	**119 616**	**45 881**	**10 776**	**1 411**	**32.1**	**12.8**
541	Professional, scientific, & technical services	252	119 616	45 881	10 776	1 411	32.1	12.8
5411	Legal services	51	16 506	6 448	1 487	194	37.5	4.9
54111	Offices of lawyers	47	15 612	6 210	1 388	170	39.3	3.8
541110	Offices of lawyers	47	15 612	6 210	1 388	170	39.3	3.8
5411101	Offices of lawyers (except legal aid societies)	47	15 612	6 210	1 388	170	39.3	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	5 491	2 329	538	118	58.1	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	5 491	2 329	538	118	58.1	5.7
5413	Architectural, engineering, & related services	54	30 477	13 661	3 337	391	36.2	4.1
54131	Architectural services	17	7 315	2 618	650	81	28.3	2.6
541310	Architectural services	17	7 315	2 618	650	81	28.3	2.6
54133	Engineering services	29	17 526	8 536	1 885	216	50.7	3.7
541330	Engineering services	29	17 526	8 536	1 885	216	50.7	3.7
5414	Specialized design services	7	3 667	932	211	35	29.5	–
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	50	36 234	13 994	3 259	378	23.9	23.8
54151	Computer systems design & related services	50	36 234	13 994	3 259	378	23.9	23.8
541511	Custom computer programming services	23	D	D	D	c	D	D
541512	Computer systems design services	23	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	29	10 690	4 321	1 040	99	24.3	21.8
54161	Management consulting services	20	7 036	2 456	564	62	29.7	30.9
5418	Advertising & related services	20	14 236	3 392	678	95	37.4	7.7
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	APALACHICOLA, FL							
54	**Professional, scientific, & technical services**	**7**	**1 437**	**536**	**135**	**34**	**65.8**	**21.9**
541	Professional, scientific, & technical services	7	1 437	536	135	34	65.8	21.9
	APOPKA, FL							
54	**Professional, scientific, & technical services**	**43**	**12 091**	**3 766**	**765**	**213**	**65.8**	**5.2**
541	Professional, scientific, & technical services	43	12 091	3 766	765	213	65.8	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 096	684	219	115	85.5	14.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 096	684	219	115	85.5	14.5
5413	Architectural, engineering, & related services	12	2 522	1 070	223	36	39.0	8.6
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
54192	Photographic services	1	D	D	D	a	D	D
541921	Photographic studios, portrait	1	D	D	D	a	D	D
	ARCADIA, FL							
54	**Professional, scientific, & technical services**	**16**	**3 807**	**1 911**	**386**	**74**	**28.3**	**–**
541	Professional, scientific, & technical services	16	3 807	1 911	386	74	28.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	ATLANTIC BEACH, FL *							
54	**Professional, scientific, & technical services**	**27**	**5 155**	**1 667**	**309**	**48**	**79.0**	**1.9**
541	Professional, scientific, & technical services	27	5 155	1 667	309	48	79.0	1.9
5413	Architectural, engineering, & related services	8	1 763	499	97	16	100.0	–
	AUBURNDALE, FL							
54	**Professional, scientific, & technical services**	**12**	**2 541**	**1 230**	**233**	**44**	**36.6**	**10.0**
541	Professional, scientific, & technical services	12	2 541	1 230	233	44	36.6	10.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AVENTURA, FL *							
54	**Professional, scientific, & technical services**	**138**	**65 595**	**33 198**	**6 348**	**837**	**32.5**	**5.3**
541	Professional, scientific, & technical services	138	65 595	33 198	6 348	837	32.5	5.3
5411	Legal services	52	31 353	16 729	3 123	301	28.2	2.9
54111	Offices of lawyers	52	31 353	16 729	3 123	301	28.2	2.9
541110	Offices of lawyers	52	31 353	16 729	3 123	301	28.2	2.9
5411101	Offices of lawyers (except legal aid societies)	52	31 353	16 729	3 123	301	28.2	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	4 987	1 963	494	69	77.8	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	4 987	1 963	494	69	77.8	6.2
541213	Tax return preparation services	1	D	D	D	a	D	D
5413	Architectural, engineering, & related services	8	7 812	6 008	1 424	268	23.6	.7
5414	Specialized design services	8	1 841	291	55	8	62.5	23.0
5415	Computer systems design & related services	11	9 003	3 418	396	39	5.6	.8
54151	Computer systems design & related services	11	9 003	3 418	396	39	5.6	.8
5416	Management, scientific, & technical consulting services	31	7 632	3 807	623	114	56.1	21.5
54161	Management consulting services	28	7 281	3 728	618	113	55.0	22.5
5418	Advertising & related services	7	2 097	748	164	18	37.0	2.9
	AVON PARK, FL							
54	**Professional, scientific, & technical services**	**14**	**1 503**	**386**	**98**	**26**	**61.3**	**20.2**
541	Professional, scientific, & technical services	14	1 503	386	98	26	61.3	20.2
	BAL HARBOUR, FL							
54	**Professional, scientific, & technical services**	**5**	**1 313**	**461**	**86**	**11**	**1.4**	**6.2**
541	Professional, scientific, & technical services	5	1 313	461	86	11	1.4	6.2
	BARTOW, FL							
54	**Professional, scientific, & technical services**	**51**	**25 953**	**11 513**	**2 302**	**333**	**23.4**	**15.3**
541	Professional, scientific, & technical services	51	25 953	11 513	2 302	333	23.4	15.3
5411	Legal services	28	10 966	6 203	809	104	38.1	.4
54111	Offices of lawyers	28	10 966	6 203	809	104	38.1	.4
541110	Offices of lawyers	28	10 966	6 203	809	104	38.1	.4
5411101	Offices of lawyers (except legal aid societies)	28	10 966	6 203	809	104	38.1	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	5 397	2 353	619	82	2.3	71.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	5 397	2 353	619	82	2.3	71.8
5413	Architectural, engineering, & related services	12	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	4	3 069	1 282	350	60	13.8	–
541370	Surveying & mapping (except geophysical) services	4	3 069	1 282	350	60	13.8	–
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
	BAY HARBOR ISLANDS, FL							
54	**Professional, scientific, & technical services**	**42**	**7 450**	**2 483**	**480**	**83**	**48.1**	**12.4**
541	Professional, scientific, & technical services	42	7 450	2 483	480	83	48.1	12.4
5411	Legal services	17	3 525	1 278	237	39	42.2	11.2
54111	Offices of lawyers	17	3 525	1 278	237	39	42.2	11.2
541110	Offices of lawyers	17	3 525	1 278	237	39	42.2	11.2
5411101	Offices of lawyers (except legal aid societies)	17	3 525	1 278	237	39	42.2	11.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 248	362	84	19	71.9	28.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 248	362	84	19	71.9	28.1
	BELLEAIR, FL							
54	**Professional, scientific, & technical services**	**11**	**5 200**	**2 519**	**495**	**55**	**33.4**	**.8**
541	Professional, scientific, & technical services	11	5 200	2 519	495	55	33.4	.8
5413	Architectural, engineering, & related services	3	1 349	562	133	13	D	–
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	5	D	D	D	b	D	D
	BELLE GLADE, FL							
54	**Professional, scientific, & technical services**	**13**	**2 911**	**1 221**	**257**	**45**	**39.3**	**28.7**
541	Professional, scientific, & technical services	13	2 911	1 221	257	45	39.3	28.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 628	640	132	24	27.1	44.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 628	640	132	24	27.1	44.0
	BELLE ISLE, FL							
54	**Professional, scientific, & technical services**	**6**	**2 360**	**1 207**	**289**	**102**	**6.2**	**–**
541	Professional, scientific, & technical services	6	2 360	1 207	289	102	6.2	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BELLEVIEW, FL							
54	**Professional, scientific, & technical services**	**8**	**1 328**	**459**	**117**	**42**	**23.5**	**2.6**
541	Professional, scientific, & technical services	8	1 328	459	117	42	23.5	2.6
	BISCAYNE PARK, FL							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BLOUNTSTOWN, FL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BOCA RATON, FL							
54	**Professional, scientific, & technical services**	**1 029**	**612 370**	**237 132**	**52 152**	**4 922**	**32.1**	**8.4**
541	Professional, scientific, & technical services	1 029	612 370	237 132	52 152	4 922	32.1	8.4
5411	Legal services	319	136 201	59 145	12 008	1 096	31.5	8.8
54111	Offices of lawyers	312	133 711	58 116	11 816	1 071	31.6	9.0
541110	Offices of lawyers	312	133 711	58 116	11 816	1 071	31.6	9.0
5411101	Offices of lawyers (except legal aid societies)	312	133 711	58 116	11 816	1 071	31.6	9.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	144	53 504	24 157	5 366	868	57.2	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	144	53 504	24 157	5 366	868	57.2	4.2
541211	Offices of certified public accountants	96	35 996	14 610	3 172	359	50.1	3.3
541213	Tax return preparation services	6	2 287	904	322	214	29.0	4.5
541219	Other accounting services	40	D	D	D	c	D	D
5413	Architectural, engineering, & related services	124	90 639	35 389	8 116	869	40.2	3.1
54131	Architectural services	40	27 319	8 796	2 151	232	45.6	.2
541310	Architectural services	40	27 319	8 796	2 151	232	45.6	.2
54133	Engineering services	57	50 204	20 799	4 573	447	42.5	3.5
541330	Engineering services	57	50 204	20 799	4 573	447	42.5	3.5
54135	Building inspection services	11	D	D	D	b	D	D
541350	Building inspection services	11	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	9	3 588	2 048	458	65	19.8	1.9
541370	Surveying & mapping (except geophysical) services	9	3 588	2 048	458	65	19.8	1.9
54138	Testing laboratories	5	6 161	2 222	583	87	22.7	15.7
541380	Testing laboratories	5	6 161	2 222	583	87	22.7	15.7
5414	Specialized design services	80	46 011	6 808	1 528	213	41.1	10.9
54141	Interior design services	65	43 380	6 224	1 439	192	38.7	10.4
541410	Interior design services	65	43 380	6 224	1 439	192	38.7	10.4
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5415	Computer systems design & related services	109	114 220	45 936	10 622	761	20.3	13.0
54151	Computer systems design & related services	109	114 220	45 936	10 622	761	20.3	13.0
541511	Custom computer programming services	48	35 118	17 490	3 749	302	14.3	12.0
541512	Computer systems design services	48	74 828	26 836	6 562	435	21.4	14.1
5415121	Computer systems integrators	15	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	33	D	D	D	c	D	D
541519	Other computer related services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	184	129 467	52 063	11 509	761	24.1	4.2
54161	Management consulting services	151	76 686	29 650	6 493	384	37.0	6.1
541611	Administrative management & general management consulting service	74	41 107	18 012	3 867	179	30.7	5.7
541612	Human resources & executive search consulting services	33	15 670	6 416	1 430	102	36.1	2.0
5416122	Executive placement services	22	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	10	3 785	1 429	274	20	35.4	–
541613	Marketing consulting services	31	15 725	4 122	842	84	51.1	.6
54169	Other scientific & technical consulting services	29	52 269	22 201	4 979	372	5.1	1.1
541690	Other scientific & technical consulting services	29	52 269	22 201	4 979	372	5.1	1.1
5418	Advertising & related services	52	34 141	11 058	2 478	293	32.5	19.2
54181	Advertising agencies	17	15 333	6 819	1 409	182	15.3	.3
541810	Advertising agencies	17	15 333	6 819	1 409	182	15.3	.3
54182	Public relations agencies	15	4 091	1 308	241	43	86.5	13.5
541820	Public relations agencies	15	4 091	1 308	241	43	86.5	13.5
54189	Other services related to advertising	8	D	D	D	a	D	D
541890	Other services related to advertising	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	11	6 254	1 962	368	42	27.9	19.5
54192	Photographic services	7	3 702	1 024	204	31	26.4	32.9
541921	Photographic studios, portrait	7	3 702	1 024	204	31	26.4	32.9
	BONIFAY, FL							
54	**Professional, scientific, & technical services**	**11**	**2 189**	**746**	**177**	**44**	**44.6**	**–**
541	Professional, scientific, & technical services	11	2 189	746	177	44	44.6	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOYNTON BEACH, FL							
54	**Professional, scientific, & technical services**	**152**	**56 236**	**24 547**	**5 814**	**996**	**37.1**	**19.0**
541	Professional, scientific, & technical services	152	56 236	24 547	5 814	996	37.1	19.0
5411	Legal services	40	9 941	3 714	798	106	46.5	11.4
54111	Offices of lawyers	37	9 333	3 463	732	92	46.8	10.5
541110	Offices of lawyers	37	9 333	3 463	732	92	46.8	10.5
5411101	Offices of lawyers (except legal aid societies)	37	9 333	3 463	732	92	46.8	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	8 364	3 343	890	351	58.2	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	8 364	3 343	890	351	58.2	8.5
541213	Tax return preparation services	3	D	D	D	e	D	D
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	11 292	5 554	1 030	146	26.2	6.0
5414	Specialized design services	9	1 636	230	50	11	64.9	.9
5415	Computer systems design & related services	9	8 876	2 777	366	91	9.1	90.9
54151	Computer systems design & related services	9	8 876	2 777	366	91	9.1	90.9
541511	Custom computer programming services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	29	15 030	8 638	2 630	275	42.2	.4
54161	Management consulting services	21	11 450	6 721	1 645	182	24.1	.5
541611	Administrative management & general management consulting service	8	D	D	D	c	D	D
	BRADENTON, FL							
54	**Professional, scientific, & technical services**	**196**	**74 478**	**30 116**	**5 800**	**814**	**39.7**	**4.0**
541	Professional, scientific, & technical services	196	74 478	30 116	5 800	814	39.7	4.0
5411	Legal services	90	35 333	15 396	3 151	382	36.7	1.5
54111	Offices of lawyers	87	31 130	14 558	3 062	360	41.7	1.7
541110	Offices of lawyers	87	31 130	14 558	3 062	360	41.7	1.7
5411101	Offices of lawyers (except legal aid societies)	87	31 130	14 558	3 062	360	41.7	1.7
54119	Other legal services	3	4 203	838	89	22	–	–
541199	All other legal services	2	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	11 773	5 834	965	170	36.3	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	11 773	5 834	965	170	36.3	3.4
541211	Offices of certified public accountants	18	9 670	5 074	809	132	25.6	1.0
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	14 903	4 455	1 006	135	54.1	1.1
54133	Engineering services	12	12 425	3 365	819	97	54.8	.7
541330	Engineering services	12	12 425	3 365	819	97	54.8	.7
5414	Specialized design services	6	1 845	342	86	17	50.0	–
5415	Computer systems design & related services	8	3 837	1 340	180	21	23.4	–
54151	Computer systems design & related services	8	3 837	1 340	180	21	23.4	–
5416	Management, scientific, & technical consulting services	19	4 390	2 057	283	33	33.8	38.4
54161	Management consulting services	15	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	1 679	462	91	47	41.6	–
	BROOKSVILLE, FL							
54	**Professional, scientific, & technical services**	**43**	**14 835**	**5 434**	**1 285**	**226**	**39.5**	**2.3**
541	Professional, scientific, & technical services	43	14 835	5 434	1 285	226	39.5	2.3
5411	Legal services	18	4 010	1 763	362	64	38.7	8.7
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	3 838	1 758	399	55	82.1	–
5418	Advertising & related services	2	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	CALLAWAY, FL							
54	**Professional, scientific, & technical services**	**7**	**2 464**	**820**	**206**	**44**	**41.1**	**3.8**
541	Professional, scientific, & technical services	7	2 464	820	206	44	41.1	3.8
	CAPE CANAVERAL, FL							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	h	D	D
5413	Architectural, engineering, & related services	6	D	D	D	g	D	D
54133	Engineering services	5	D	D	D	g	D	D
541330	Engineering services	5	D	D	D	g	D	D
5415	Computer systems design & related services	2	D	D	D	c	D	D
54151	Computer systems design & related services	2	D	D	D	c	D	D
541511	Custom computer programming services	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	c	D	D
54192	Photographic services	1	D	D	D	c	D	D
541922	Commercial photography	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CAPE CORAL, FL							
54	**Professional, scientific, & technical services**	**164**	**68 737**	**36 881**	**7 992**	**1 469**	**32.2**	**7.6**
541	Professional, scientific, & technical services	164	68 737	36 881	7 992	1 469	32.2	7.6
5411	Legal services	32	9 215	3 716	784	139	33.4	4.9
54111	Offices of lawyers	28	7 899	3 050	624	116	38.6	5.7
541110	Offices of lawyers	28	7 899	3 050	624	116	38.6	5.7
5411101	Offices of lawyers (except legal aid societies)	28	7 899	3 050	624	116	38.6	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	30 699	23 246	5 065	994	13.0	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	30 699	23 246	5 065	994	13.0	1.1
541214	Payroll services	1	D	D	D	f	D	D
541219	Other accounting services	20	1 778	694	151	43	87.1	12.9
5413	Architectural, engineering, & related services	38	12 162	4 855	1 082	135	62.7	30.9
54133	Engineering services	13	8 486	3 629	807	81	50.3	42.9
541330	Engineering services	13	8 486	3 629	807	81	50.3	42.9
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
5415	Computer systems design & related services	14	5 520	1 661	353	52	36.2	6.1
54151	Computer systems design & related services	14	5 520	1 661	353	52	36.2	6.1
5416	Management, scientific, & technical consulting services	21	5 652	1 711	340	79	43.5	–
54161	Management consulting services	14	4 817	1 386	282	69	37.7	–
5418	Advertising & related services	14	4 755	1 468	315	53	53.7	–
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
	CASSELBERRY, FL							
54	**Professional, scientific, & technical services**	**73**	**97 715**	**19 612**	**3 855**	**1 002**	**15.8**	**9.2**
541	Professional, scientific, & technical services	73	97 715	19 612	3 855	1 002	15.8	9.2
5411	Legal services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	6 064	2 323	470	71	54.1	–
5414	Specialized design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	11	16 820	4 302	804	82	2.7	9.0
54151	Computer systems design & related services	11	16 820	4 302	804	82	2.7	9.0
541512	Computer systems design services	7	15 117	3 596	682	67	2.4	.1
5416	Management, scientific, & technical consulting services	14	14 169	4 584	637	84	50.6	47.4
54161	Management consulting services	11	D	D	D	b	D	D
541612	Human resources & executive search consulting services	3	D	D	D	b	D	D
5416122	Executive placement services	1	D	D	D	b	D	D
541613	Marketing consulting services	4	D	D	D	a	D	D
5418	Advertising & related services	8	D	D	D	f	D	D
54185	Display advertising	3	D	D	D	f	D	D
541850	Display advertising	3	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	3	D	D	D	f	D	D
	CHATTAHOOCHEE, FL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CHIPLEY, FL							
54	**Professional, scientific, & technical services**	**13**	**3 045**	**1 018**	**301**	**67**	**38.3**	**23.5**
541	Professional, scientific, & technical services	13	3 045	1 018	301	67	38.3	23.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLEARWATER, FL							
54	**Professional, scientific, & technical services**	**634**	**397 057**	**169 315**	**31 326**	**4 100**	**23.3**	**7.5**
541	Professional, scientific, & technical services	634	397 057	169 315	31 326	4 100	23.3	7.5
5411	Legal services	194	91 327	45 480	8 583	1 057	21.8	3.0
54111	Offices of lawyers	185	75 765	38 885	7 298	869	26.1	3.5
541110	Offices of lawyers	185	75 765	38 885	7 298	869	26.1	3.5
5411101	Offices of lawyers (except legal aid societies)	185	75 765	38 885	7 298	869	26.1	3.5
54119	Other legal services	9	15 562	6 595	1 285	188	.8	.6
541191	Title abstract & settlement offices	8	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	109	47 000	20 520	4 345	784	23.4	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	109	47 000	20 520	4 345	784	23.4	11.1
541211	Offices of certified public accountants	63	D	D	D	e	D	D
541213	Tax return preparation services	9	D	D	D	c	D	D
541219	Other accounting services	33	D	D	D	c	D	D
5413	Architectural, engineering, & related services	66	41 462	17 783	3 925	485	26.7	6.9
54131	Architectural services	19	6 224	2 706	459	59	56.8	–
541310	Architectural services	19	6 224	2 706	459	59	56.8	–
54133	Engineering services	33	31 463	13 046	3 050	362	20.5	8.5
541330	Engineering services	33	31 463	13 046	3 050	362	20.5	8.5
54137	Surveying & mapping (except geophysical) services	5	2 423	1 483	328	48	6.1	–
541370	Surveying & mapping (except geophysical) services	5	2 423	1 483	328	48	6.1	–
5414	Specialized design services	26	D	D	D	b	D	D
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
54143	Graphic design services	13	4 055	919	172	39	84.3	3.0
541430	Graphic design services	13	4 055	919	172	39	84.3	3.0
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	70	122 655	57 525	8 136	668	10.4	3.1
54151	Computer systems design & related services	70	122 655	57 525	8 136	668	10.4	3.1
541511	Custom computer programming services	35	24 471	10 565	2 140	191	14.9	13.9
541512	Computer systems design services	25	96 353	46 140	5 827	464	8.7	.3
5415121	Computer systems integrators	13	74 312	33 684	3 295	266	4.1	.4
5415122	Computer systems consultants (except systems integrators)	12	22 041	12 456	2 532	198	24.1	–
5416	Management, scientific, & technical consulting services	104	47 564	15 900	3 444	542	39.5	21.0
54161	Management consulting services	86	39 070	13 459	2 630	384	40.0	16.5
541611	Administrative management & general management consulting service	37	13 857	5 043	1 029	142	38.6	7.6
541612	Human resources & executive search consulting services	25	8 519	4 308	742	96	59.2	4.9
5416122	Executive placement services	14	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	10	4 346	2 350	300	26	29.7	–
541613	Marketing consulting services	18	12 334	3 083	638	129	24.2	40.2
54162	Environmental consulting services	5	5 146	1 685	638	128	10.1	61.3
541620	Environmental consulting services	5	5 146	1 685	638	128	10.1	61.3
54169	Other scientific & technical consulting services	13	3 348	756	176	30	79.1	10.8
541690	Other scientific & technical consulting services	13	3 348	756	176	30	79.1	10.8
5418	Advertising & related services	38	29 072	7 557	1 896	321	32.0	11.8
54186	Direct mail advertising	8	14 166	3 414	827	132	16.3	5.1
541860	Direct mail advertising	8	14 166	3 414	827	132	16.3	5.1
5419	Other professional, scientific, & technical services	22	D	D	D	c	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	CLERMONT, FL							
54	**Professional, scientific, & technical services**	**30**	**7 217**	**2 186**	**486**	**103**	**38.7**	**10.0**
541	Professional, scientific, & technical services	30	7 217	2 186	486	103	38.7	10.0
5413	Architectural, engineering, & related services	7	1 479	642	145	30	37.3	–
5418	Advertising & related services	6	D	D	D	b	D	D
	CLEWISTON, FL							
54	**Professional, scientific, & technical services**	**15**	**2 782**	**1 321**	**336**	**48**	**31.0**	**11.0**
541	Professional, scientific, & technical services	15	2 782	1 321	336	48	31.0	11.0
	COCOA, FL							
54	**Professional, scientific, & technical services**	**52**	**18 981**	**8 217**	**1 911**	**286**	**34.0**	**2.3**
541	Professional, scientific, & technical services	52	18 981	8 217	1 911	286	34.0	2.3
5411	Legal services	25	8 585	3 880	784	104	47.8	.7
54111	Offices of lawyers	25	8 585	3 880	784	104	47.8	.7
541110	Offices of lawyers	25	8 585	3 880	784	104	47.8	.7
5411101	Offices of lawyers (except legal aid societies)	25	8 585	3 880	784	104	47.8	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 092	1 484	468	70	8.1	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 092	1 484	468	70	8.1	.2
5413	Architectural, engineering, & related services	10	4 935	2 119	469	77	8.8	1.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COCOA BEACH, FL							
54	**Professional, scientific, & technical services**	**63**	**157 322**	**34 872**	**7 601**	**949**	**3.1**	**3.1**
541	Professional, scientific, & technical services	63	157 322	34 872	7 601	949	3.1	3.1
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 424	569	123	34	81.6	14.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 424	569	123	34	81.6	14.9
5413	Architectural, engineering, & related services	12	D	D	D	f	D	D
54133	Engineering services	9	D	D	D	f	D	D
541330	Engineering services	9	D	D	D	f	D	D
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
	COCONUT CREEK, FL							
54	**Professional, scientific, & technical services**	**57**	**15 279**	**4 623**	**838**	**128**	**38.3**	**20.6**
541	Professional, scientific, & technical services	57	15 279	4 623	838	128	38.3	20.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 344	294	54	28	87.2	12.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 344	294	54	28	87.2	12.5
5413	Architectural, engineering, & related services	9	1 618	567	126	19	80.9	–
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	10	6 971	2 882	508	55	14.9	–
54151	Computer systems design & related services	10	6 971	2 882	508	55	14.9	–
5418	Advertising & related services	3	D	D	D	a	D	D
	COOPER CITY, FL							
54	**Professional, scientific, & technical services**	**69**	**12 538**	**5 030**	**956**	**213**	**54.1**	**10.8**
541	Professional, scientific, & technical services	69	12 538	5 030	956	213	54.1	10.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 466	3 162	566	140	31.3	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 466	3 162	566	140	31.3	1.5
	CORAL GABLES, FL							
54	**Professional, scientific, & technical services**	**1 109**	**606 358**	**248 292**	**52 643**	**5 707**	**34.6**	**8.3**
541	Professional, scientific, & technical services	1 109	606 358	248 292	52 643	5 707	34.6	8.3
5411	Legal services	535	236 626	106 535	21 399	2 181	34.1	7.0
54111	Offices of lawyers	521	232 675	104 958	21 038	2 129	34.2	6.9
541110	Offices of lawyers	521	232 675	104 958	21 038	2 129	34.2	6.9
5411101	Offices of lawyers (except legal aid societies)	521	232 675	104 958	21 038	2 129	34.2	6.9
54119	Other legal services	14	3 951	1 577	361	52	24.9	9.7
541191	Title abstract & settlement offices	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	148	57 528	25 059	5 748	775	38.3	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	148	57 528	25 059	5 748	775	38.3	9.8
541211	Offices of certified public accountants	110	45 991	19 339	4 289	493	39.5	9.4
541219	Other accounting services	34	D	D	D	c	D	D
5413	Architectural, engineering, & related services	122	106 582	44 685	9 870	1 145	36.1	5.6
54131	Architectural services	54	52 195	19 632	4 423	502	26.6	.2
541310	Architectural services	54	52 195	19 632	4 423	502	26.6	.2
54133	Engineering services	59	48 915	23 581	5 115	568	43.4	11.9
541330	Engineering services	59	48 915	23 581	5 115	568	43.4	11.9
54135	Building inspection services	2	D	D	D	a	D	D
541350	Building inspection services	2	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	4	3 019	878	235	57	33.4	2.3
541370	Surveying & mapping (except geophysical) services	4	3 019	878	235	57	33.4	2.3
5414	Specialized design services	57	32 633	7 940	1 831	230	54.0	4.8
54141	Interior design services	30	18 126	3 776	759	109	70.6	7.3
541410	Interior design services	30	18 126	3 776	759	109	70.6	7.3
54143	Graphic design services	25	D	D	D	c	D	D
541430	Graphic design services	25	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	24	12 596	3 990	1 017	115	36.6	2.0
5415	Computer systems design & related services	32	30 660	13 551	3 001	270	8.2	9.4
54151	Computer systems design & related services	32	30 660	13 551	3 001	270	8.2	9.4
541511	Custom computer programming services	13	11 296	6 902	1 779	100	11.9	2.4
541512	Computer systems design services	15	18 672	6 371	1 155	162	3.3	14.0
5415122	Computer systems consultants (except systems integrators)	8	7 852	1 889	292	37	3.0	30.7
5416	Management, scientific, & technical consulting services	108	54 869	16 750	3 484	316	49.0	16.2
54161	Management consulting services	88	50 878	14 949	3 165	270	46.3	16.1
541611	Administrative management & general management consulting service	38	23 543	7 340	1 334	97	53.6	18.6
541612	Human resources & executive search consulting services	12	5 358	2 636	642	60	53.6	46.4
541613	Marketing consulting services	31	20 876	4 563	1 111	100	35.1	5.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CORAL GABLES, FL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	82	74 214	30 206	6 534	644	19.4	10.1
54181	Advertising agencies	41	37 866	16 953	3 544	327	5.0	4.3
541810	Advertising agencies	41	37 866	16 953	3 544	327	5.0	4.3
54182	Public relations agencies	20	15 463	6 683	1 453	131	23.2	.3
541820	Public relations agencies	20	15 463	6 683	1 453	131	23.2	.3
54189	Other services related to advertising	7	3 757	1 048	222	41	63.8	33.6
541890	Other services related to advertising	7	3 757	1 048	222	41	63.8	33.6
5419	Other professional, scientific, & technical services	18	10 106	2 555	537	124	45.7	5.2
54192	Photographic services	10	D	D	D	b	D	D
541922	Commercial photography	7	2 695	259	49	12	98.1	1.9
	CORAL SPRINGS, FL							
54	**Professional, scientific, & technical services**	**421**	**127 916**	**45 770**	**9 865**	**1 587**	**50.4**	**16.5**
541	Professional, scientific, & technical services	421	127 916	45 770	9 865	1 587	50.4	16.5
5411	Legal services	76	23 522	9 082	1 631	241	46.7	3.9
54111	Offices of lawyers	69	18 517	7 316	1 355	190	52.4	4.3
541110	Offices of lawyers	69	18 517	7 316	1 355	190	52.4	4.3
5411101	Offices of lawyers (except legal aid societies)	69	18 517	7 316	1 355	190	52.4	4.3
54119	Other legal services	7	5 005	1 766	276	51	25.5	2.3
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	88	14 048	5 848	1 133	198	65.4	14.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	88	14 048	5 848	1 133	198	65.4	14.8
541211	Offices of certified public accountants	48	7 206	2 808	515	103	78.5	17.7
541219	Other accounting services	36	6 175	2 545	506	84	56.4	11.7
5413	Architectural, engineering, & related services	46	15 976	6 207	1 424	179	57.1	10.0
54133	Engineering services	31	11 926	4 886	1 101	128	55.9	13.3
541330	Engineering services	31	11 926	4 886	1 101	128	55.9	13.3
5414	Specialized design services	17	7 566	1 172	279	67	21.8	1.2
54141	Interior design services	11	6 241	999	248	59	14.0	1.3
541410	Interior design services	11	6 241	999	248	59	14.0	1.3
5415	Computer systems design & related services	62	17 617	5 221	895	122	75.7	3.2
54151	Computer systems design & related services	62	17 617	5 221	895	122	75.7	3.2
541511	Custom computer programming services	29	7 762	2 980	445	55	71.1	2.4
541512	Computer systems design services	22	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	18	6 596	1 227	223	42	96.1	2.4
5416	Management, scientific, & technical consulting services	85	34 493	13 278	2 826	336	44.9	27.5
54161	Management consulting services	74	32 131	12 633	2 700	299	45.8	24.7
541611	Administrative management & general management consulting service	30	17 371	6 112	1 387	182	36.9	39.5
541612	Human resources & executive search consulting services	19	7 720	4 058	778	84	63.7	12.9
5416122	Executive placement services	15	D	D	D	b	D	D
541613	Marketing consulting services	20	D	D	D	b	D	D
5417	Scientific research & development services	4	D	D	D	e	D	D
5418	Advertising & related services	31	5 242	1 330	249	55	59.0	3.5
54189	Other services related to advertising	6	1 305	96	22	6	70.7	–
541890	Other services related to advertising	6	1 305	96	22	6	70.7	–
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
	CRESTVIEW, FL							
54	**Professional, scientific, & technical services**	**34**	**10 067**	**3 735**	**882**	**187**	**25.4**	**14.1**
541	Professional, scientific, & technical services	34	10 067	3 735	882	187	25.4	14.1
5411	Legal services	16	2 964	708	154	36	40.3	7.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 354	1 130	301	68	41.9	25.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 354	1 130	301	68	41.9	25.6
541219	Other accounting services	6	1 540	864	224	42	19.7	39.2
5413	Architectural, engineering, & related services	4	4 320	1 746	388	78	4.7	8.1
	CRYSTAL RIVER, FL							
54	**Professional, scientific, & technical services**	**31**	**18 251**	**7 829**	**1 709**	**250**	**24.2**	**6.4**
541	Professional, scientific, & technical services	31	18 251	7 829	1 709	250	24.2	6.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 414	696	112	27	69.5	30.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 414	696	112	27	69.5	30.5
5413	Architectural, engineering, & related services	6	9 851	4 565	1 081	146	2.4	5.2
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DADE CITY, FL							
54	**Professional, scientific, & technical services**	**24**	**9 354**	**4 808**	**1 011**	**120**	**29.7**	**.9**
541	Professional, scientific, & technical services	24	9 354	4 808	1 011	120	29.7	.9
5411	Legal services	15	6 473	3 812	760	82	22.3	1.3
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 139	464	122	20	36.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 139	464	122	20	36.3	–
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	DANIA, FL							
54	**Professional, scientific, & technical services**	**47**	**16 833**	**3 622**	**758**	**128**	**32.8**	**30.2**
541	Professional, scientific, & technical services	47	16 833	3 622	758	128	32.8	30.2
5413	Architectural, engineering, & related services	8	2 248	573	123	24	75.2	16.8
5414	Specialized design services	11	8 050	1 339	296	50	15.7	32.5
54141	Interior design services	7	6 987	1 178	270	43	2.9	37.4
541410	Interior design services	7	6 987	1 178	270	43	2.9	37.4
5418	Advertising & related services	4	2 658	488	125	12	6.2	48.7
	DAVIE, FL							
54	**Professional, scientific, & technical services**	**214**	**68 699**	**22 789**	**4 660**	**669**	**51.1**	**9.4**
541	Professional, scientific, & technical services	214	68 699	22 789	4 660	669	51.1	9.4
5411	Legal services	35	22 596	7 136	1 518	206	19.1	1.2
54111	Offices of lawyers	32	D	D	D	c	D	D
541110	Offices of lawyers	32	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	32	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	6 138	2 022	417	79	84.8	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	6 138	2 022	417	79	84.8	4.1
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	36	10 926	3 559	764	112	84.1	3.8
5414	Specialized design services	8	1 829	328	53	16	58.4	4.4
5415	Computer systems design & related services	29	8 090	3 384	587	71	50.8	28.1
54151	Computer systems design & related services	29	8 090	3 384	587	71	50.8	28.1
5416	Management, scientific, & technical consulting services	39	8 995	2 909	595	77	67.6	17.1
54161	Management consulting services	25	5 240	1 405	240	39	54.5	19.1
5418	Advertising & related services	21	7 798	2 882	599	64	55.0	15.7
54189	Other services related to advertising	10	3 349	591	113	23	74.0	–
541890	Other services related to advertising	10	3 349	591	113	23	74.0	–
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	DAYTONA BEACH, FL							
54	**Professional, scientific, & technical services**	**280**	**152 330**	**53 404**	**11 082**	**1 761**	**32.4**	**11.1**
541	Professional, scientific, & technical services	280	152 330	53 404	11 082	1 761	32.4	11.1
5411	Legal services	161	69 752	30 998	6 625	837	39.4	8.2
54111	Offices of lawyers	157	68 183	29 967	6 371	808	39.7	8.4
541110	Offices of lawyers	157	68 183	29 967	6 371	808	39.7	8.4
5411101	Offices of lawyers (except legal aid societies)	157	68 183	29 967	6 371	808	39.7	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	10 145	4 532	1 148	347	53.8	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	10 145	4 532	1 148	347	53.8	11.1
541211	Offices of certified public accountants	26	6 912	2 986	654	101	64.9	6.9
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	9 939	2 814	660	97	68.0	5.3
5414	Specialized design services	9	1 830	227	45	13	91.5	8.5
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	20	10 290	3 930	605	110	41.0	1.9
54161	Management consulting services	18	D	D	D	c	D	D
541613	Marketing consulting services	10	8 100	3 324	472	85	27.9	–
5418	Advertising & related services	10	D	D	D	c	D	D
54186	Direct mail advertising	1	D	D	D	c	D	D
541860	Direct mail advertising	1	D	D	D	c	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DAYTONA BEACH SHORES, FL							
54	**Professional, scientific, & technical services**	**7**	**1 387**	**699**	**159**	**26**	**77.6**	**1.1**
541	Professional, scientific, & technical services	7	1 387	699	159	26	77.6	1.1
	DE BARY, FL *							
54	**Professional, scientific, & technical services**	**17**	**1 645**	**695**	**157**	**32**	**87.0**	**9.4**
541	Professional, scientific, & technical services	17	1 645	695	157	32	87.0	9.4
	DEERFIELD BEACH, FL							
54	**Professional, scientific, & technical services**	**218**	**141 953**	**67 694**	**15 371**	**1 350**	**26.2**	**20.9**
541	Professional, scientific, & technical services	218	141 953	67 694	15 371	1 350	26.2	20.9
5411	Legal services	49	19 246	6 451	1 277	161	29.2	8.5
54111	Offices of lawyers	45	17 033	5 588	1 083	139	29.9	.2
541110	Offices of lawyers	45	17 033	5 588	1 083	139	29.9	.2
5411101	Offices of lawyers (except legal aid societies)	45	17 033	5 588	1 083	139	29.9	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	12 509	6 398	1 176	168	29.7	49.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	12 509	6 398	1 176	168	29.7	49.8
541211	Offices of certified public accountants	21	4 948	2 035	391	63	50.6	14.0
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	33 565	14 922	3 891	341	18.4	35.5
54133	Engineering services	14	26 872	11 664	3 088	238	12.7	43.7
541330	Engineering services	14	26 872	11 664	3 088	238	12.7	43.7
5414	Specialized design services	20	5 402	959	219	60	48.0	15.9
54141	Interior design services	10	3 367	591	125	35	37.8	16.9
541410	Interior design services	10	3 367	591	125	35	37.8	16.9
54143	Graphic design services	10	2 035	368	94	25	65.0	14.3
541430	Graphic design services	10	2 035	368	94	25	65.0	14.3
5415	Computer systems design & related services	26	18 531	6 063	1 305	268	22.1	42.9
54151	Computer systems design & related services	26	18 531	6 063	1 305	268	22.1	42.9
541512	Computer systems design services	17	14 592	4 208	967	219	15.7	54.5
5415122	Computer systems consultants (except systems integrators)	9	6 043	2 097	256	88	11.2	88.8
5416	Management, scientific, & technical consulting services	32	42 617	29 618	6 748	279	20.9	2.1
54161	Management consulting services	28	42 244	29 546	6 734	275	20.4	1.9
541613	Marketing consulting services	7	D	D	D	c	D	D
5418	Advertising & related services	15	6 073	1 946	425	47	53.9	1.3
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	DE FUNIAK SPRINGS, FL							
54	**Professional, scientific, & technical services**	**17**	**3 857**	**918**	**215**	**53**	**41.7**	**45.1**
541	Professional, scientific, & technical services	17	3 857	918	215	53	41.7	45.1
	DE LAND, FL							
54	**Professional, scientific, & technical services**	**77**	**28 916**	**11 775**	**2 235**	**375**	**24.7**	**16.4**
541	Professional, scientific, & technical services	77	28 916	11 775	2 235	375	24.7	16.4
5411	Legal services	28	10 314	4 208	995	143	12.9	.3
54111	Offices of lawyers	25	8 926	3 487	828	122	13.2	.3
541110	Offices of lawyers	25	8 926	3 487	828	122	13.2	.3
5411101	Offices of lawyers (except legal aid societies)	25	8 926	3 487	828	122	13.2	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	6 547	3 662	549	82	41.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	6 547	3 662	549	82	41.0	–
541211	Offices of certified public accountants	15	D	D	D	b	D	D
541219	Other accounting services	1	D	D	D	a	D	D
5413	Architectural, engineering, & related services	12	4 236	2 387	419	91	24.4	16.9
5418	Advertising & related services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DELRAY BEACH, FL							
54	**Professional, scientific, & technical services**	**180**	**197 875**	**89 022**	**20 716**	**1 773**	**18.0**	**2.1**
541	Professional, scientific, & technical services	180	197 875	89 022	20 716	1 773	18.0	2.1
5411	Legal services	34	12 637	6 510	1 455	119	31.7	15.4
54111	Offices of lawyers	32	D	D	D	c	D	D
541110	Offices of lawyers	32	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	32	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	7 285	3 187	779	114	49.9	14.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	7 285	3 187	779	114	49.9	14.0
541211	Offices of certified public accountants	21	4 229	1 924	493	59	56.1	10.9
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	30	12 458	5 360	1 154	138	47.1	1.5
54131	Architectural services	17	7 770	3 260	663	76	32.5	.7
541310	Architectural services	17	7 770	3 260	663	76	32.5	.7
5414	Specialized design services	17	7 210	1 379	317	41	35.3	.9
54141	Interior design services	13	D	D	D	b	D	D
541410	Interior design services	13	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	21	135 188	69 047	16 452	1 268	3.1	.1
54151	Computer systems design & related services	21	135 188	69 047	16 452	1 268	3.1	.1
541512	Computer systems design services	7	133 833	68 436	16 376	1 256	2.6	–
5415121	Computer systems integrators	5	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	28	5 681	2 314	327	41	57.1	9.3
54161	Management consulting services	23	3 702	1 437	181	25	67.9	14.3
5418	Advertising & related services	7	15 836	993	181	37	68.0	–
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
	DELTONA, FL *							
54	**Professional, scientific, & technical services**	**37**	**7 051**	**2 144**	**517**	**85**	**51.6**	**2.8**
541	Professional, scientific, & technical services	37	7 051	2 144	517	85	51.6	2.8
5413	Architectural, engineering, & related services	7	1 594	657	172	21	33.4	–
	DESTIN, FL							
54	**Professional, scientific, & technical services**	**77**	**22 632**	**7 242**	**1 586**	**236**	**33.5**	**18.6**
541	Professional, scientific, & technical services	77	22 632	7 242	1 586	236	33.5	18.6
5411	Legal services	19	5 222	2 062	480	67	43.9	8.9
54111	Offices of lawyers	19	5 222	2 062	480	67	43.9	8.9
541110	Offices of lawyers	19	5 222	2 062	480	67	43.9	8.9
5411101	Offices of lawyers (except legal aid societies)	19	5 222	2 062	480	67	43.9	8.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 226	526	123	25	52.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 226	526	123	25	52.9	–
5413	Architectural, engineering, & related services	17	5 156	1 594	362	55	57.4	2.7
5416	Management, scientific, & technical consulting services	18	5 525	1 383	279	25	20.1	64.3
54161	Management consulting services	11	D	D	D	a	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
	DUNDEE, FL							
54	**Professional, scientific, & technical services**	**4**	**307**	**50**	**10**	**5**	**57.3**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DUNEDIN, FL							
54	**Professional, scientific, & technical services**	**122**	**257 004**	**75 734**	**18 176**	**2 328**	**8.0**	**2.5**
541	Professional, scientific, & technical services	122	257 004	75 734	18 176	2 328	8.0	2.5
5411	Legal services	32	D	D	D	c	D	D
54111	Offices of lawyers	31	9 546	4 425	810	120	25.9	9.2
541110	Offices of lawyers	31	9 546	4 425	810	120	25.9	9.2
5411101	Offices of lawyers (except legal aid societies)	31	9 546	4 425	810	120	25.9	9.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	b	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	D	D	D	c	D	D
5414	Specialized design services	4	D	D	D	b	D	D
54141	Interior design services	2	D	D	D	a	D	D
541410	Interior design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	18	D	D	D	b	D	D
54151	Computer systems design & related services	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	D	D	D	b	D	D
54161	Management consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	5	8 508	3 535	968	122	4.9	1.6
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	g	D	D
54191	Marketing research & public opinion polling	1	D	D	D	g	D	D
541910	Marketing research & public opinion polling	1	D	D	D	g	D	D
	EATONVILLE, FL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	b	D	D
	EDGEWATER, FL							
54	**Professional, scientific, & technical services**	**8**	**863**	**249**	**41**	**11**	**67.6**	**29.3**
	EUSTIS, FL							
54	**Professional, scientific, & technical services**	**35**	**9 300**	**3 554**	**788**	**167**	**67.8**	**.1**
541	Professional, scientific, & technical services	35	9 300	3 554	788	167	67.8	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 469	618	209	63	66.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 469	618	209	63	66.7	–
5413	Architectural, engineering, & related services	9	3 226	931	187	34	86.7	–
	FERNANDINA BEACH, FL							
54	**Professional, scientific, & technical services**	**44**	**21 876**	**10 279**	**1 585**	**212**	**44.2**	**4.4**
541	Professional, scientific, & technical services	44	21 876	10 279	1 585	212	44.2	4.4
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 826	838	169	34	46.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 826	838	169	34	46.0	–
5413	Architectural, engineering, & related services	8	3 240	1 081	190	26	100.0	–
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
541511	Custom computer programming services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	3 871	1 576	211	35	53.5	11.5
	FLAGLER BEACH, FL							
54	**Professional, scientific, & technical services**	**10**	**828**	**347**	**71**	**13**	**59.5**	**5.9**
	FLORIDA CITY, FL							
54	**Professional, scientific, & technical services**	**6**	**1 756**	**468**	**128**	**34**	**69.8**	**30.2**
541	Professional, scientific, & technical services	6	1 756	468	128	34	69.8	30.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FORT LAUDERDALE, FL							
54	**Professional, scientific, & technical services**	**1 656**	**1 086 776**	**448 416**	**92 794**	**8 971**	**25.6**	**10.8**
541	Professional, scientific, & technical services	1 656	1 086 776	448 416	92 794	8 971	25.6	10.8
5411	Legal services	858	493 694	233 204	46 700	4 175	26.7	5.3
54111	Offices of lawyers	839	474 707	228 936	45 684	4 046	27.1	5.4
541110	Offices of lawyers	839	474 707	228 936	45 684	4 046	27.1	5.4
5411101	Offices of lawyers (except legal aid societies)	839	474 707	228 936	45 684	4 046	27.1	5.4
54119	Other legal services	19	18 987	4 268	1 016	129	16.0	1.5
541191	Title abstract & settlement offices	14	D	D	D	b	D	D
541199	All other legal services	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	177	135 324	45 215	9 833	986	17.2	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	177	135 324	45 215	9 833	986	17.2	12.8
541211	Offices of certified public accountants	120	121 998	39 204	8 510	816	14.1	12.3
541219	Other accounting services	47	10 703	5 086	1 090	139	51.2	21.1
5413	Architectural, engineering, & related services	154	103 644	47 022	10 261	1 138	36.8	17.5
54131	Architectural services	60	25 021	9 816	2 264	251	50.5	4.5
541310	Architectural services	60	25 021	9 816	2 264	251	50.5	4.5
54133	Engineering services	75	62 825	30 587	6 480	686	36.5	14.3
541330	Engineering services	75	62 825	30 587	6 480	686	36.5	14.3
54137	Surveying & mapping (except geophysical) services	5	2 013	1 267	287	42	50.3	–
541370	Surveying & mapping (except geophysical) services	5	2 013	1 267	287	42	50.3	–
54138	Testing laboratories	7	12 390	5 007	1 197	141	5.5	63.8
541380	Testing laboratories	7	12 390	5 007	1 197	141	5.5	63.8
5414	Specialized design services	82	54 637	10 815	2 432	288	35.9	6.5
54141	Interior design services	52	43 497	8 766	1 992	230	30.7	5.7
541410	Interior design services	52	43 497	8 766	1 992	230	30.7	5.7
54143	Graphic design services	27	10 513	1 851	423	57	53.9	10.1
541430	Graphic design services	27	10 513	1 851	423	57	53.9	10.1
5414301	Graphic design services (except commercial art & medical artists)	25	D	D	D	b	D	D
5415	Computer systems design & related services	75	80 352	36 626	8 304	745	13.9	18.8
54151	Computer systems design & related services	75	80 352	36 626	8 304	745	13.9	18.8
541511	Custom computer programming services	33	30 926	16 712	3 824	336	9.1	7.7
541512	Computer systems design services	33	45 685	18 331	4 316	385	12.5	27.8
5415121	Computer systems integrators	6	24 431	8 997	2 233	196	.6	6.6
5415122	Computer systems consultants (except systems integrators)	27	21 254	9 334	2 083	189	26.3	52.1
5416	Management, scientific, & technical consulting services	186	120 213	39 500	7 828	890	33.0	4.8
54161	Management consulting services	150	95 209	31 329	6 384	718	24.4	5.5
541611	Administrative management & general management consulting service	68	39 001	13 323	2 665	258	23.5	4.2
541612	Human resources & executive search consulting services	36	18 369	6 717	1 240	160	37.1	7.2
5416122	Executive placement services	23	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	12	D	D	D	b	D	D
541613	Marketing consulting services	31	27 922	7 904	1 829	242	20.3	5.6
541614	Process, physical distribution, & logistics consulting services	9	8 106	2 591	477	43	4.8	6.4
54169	Other scientific & technical consulting services	31	22 568	7 349	1 239	143	71.8	2.3
541690	Other scientific & technical consulting services	31	22 568	7 349	1 239	143	71.8	2.3
5417	Scientific research & development services	7	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	c	D	D
5418	Advertising & related services	89	54 414	21 847	4 499	467	21.2	7.6
54181	Advertising agencies	38	29 235	16 317	3 016	231	6.1	3.9
541810	Advertising agencies	38	29 235	16 317	3 016	231	6.1	3.9
54189	Other services related to advertising	21	9 052	1 419	263	49	59.4	10.5
541890	Other services related to advertising	21	9 052	1 419	263	49	59.4	10.5
5418903	Sign painting & lettering shop	8	2 578	612	131	26	20.4	18.5
5419	Other professional, scientific, & technical services	28	D	D	D	c	D	D
54192	Photographic services	22	9 158	2 233	433	77	25.8	3.1
541921	Photographic studios, portrait	12	4 717	1 382	296	52	20.3	3.1
541922	Commercial photography	10	4 441	851	137	25	31.5	3.1
54199	All other professional, scientific, & technical services	4	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	4	D	D	D	b	D	D
	FORT MEADE, FL							
54	**Professional, scientific, & technical services**	**4**	**774**	**321**	**84**	**19**	**25.5**	**.8**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FORT MYERS, FL							
54	**Professional, scientific, & technical services**	**322**	**179 159**	**80 663**	**17 948**	**2 093**	**29.1**	**5.5**
541	Professional, scientific, & technical services	322	179 159	80 663	17 948	2 093	29.1	5.5
5411	Legal services	145	91 875	45 308	9 834	971	23.1	4.9
54111	Offices of lawyers	141	86 515	43 871	9 521	926	23.6	5.2
541110	Offices of lawyers	141	86 515	43 871	9 521	926	23.6	5.2
5411101	Offices of lawyers (except legal aid societies)	141	86 515	43 871	9 521	926	23.6	5.2
54119	Other legal services	4	5 360	1 437	313	45	15.8	–
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	14 126	6 736	1 615	223	40.0	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	14 126	6 736	1 615	223	40.0	7.2
541211	Offices of certified public accountants	22	10 607	4 859	1 174	145	41.5	2.6
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	51	31 638	14 655	3 249	374	33.7	2.0
54131	Architectural services	14	6 770	2 003	505	61	27.7	4.0
541310	Architectural services	14	6 770	2 003	505	61	27.7	4.0
54133	Engineering services	28	21 852	11 175	2 444	249	33.4	1.2
541330	Engineering services	28	21 852	11 175	2 444	249	33.4	1.2
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5414	Specialized design services	10	2 126	299	120	39	91.8	2.6
5415	Computer systems design & related services	12	6 193	2 478	600	63	30.1	22.3
54151	Computer systems design & related services	12	6 193	2 478	600	63	30.1	22.3
541512	Computer systems design services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	25	10 927	4 546	987	113	65.5	18.6
54161	Management consulting services	19	6 061	2 242	454	44	47.6	33.5
5418	Advertising & related services	19	11 995	3 177	776	95	16.9	.1
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	c	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	3	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	3	D	D	D	b	D	D
	FORT PIERCE, FL							
54	**Professional, scientific, & technical services**	**95**	**47 207**	**21 014**	**4 477**	**848**	**39.6**	**12.8**
541	Professional, scientific, & technical services	95	47 207	21 014	4 477	848	39.6	12.8
5411	Legal services	55	30 810	13 899	2 758	274	49.2	4.9
54111	Offices of lawyers	53	D	D	D	e	D	D
541110	Offices of lawyers	53	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	7 709	3 238	800	240	31.1	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	7 709	3 238	800	240	31.1	.7
541211	Offices of certified public accountants	9	5 550	2 459	542	62	34.1	.3
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	2	D	D	D	e	D	D
54161	Management consulting services	1	D	D	D	e	D	D
	FORT WALTON BEACH, FL							
54	**Professional, scientific, & technical services**	**106**	**55 206**	**19 709**	**4 564**	**721**	**33.0**	**4.4**
541	Professional, scientific, & technical services	106	55 206	19 709	4 564	721	33.0	4.4
5411	Legal services	39	10 350	4 088	868	125	41.4	13.2
54111	Offices of lawyers	37	D	D	D	c	D	D
541110	Offices of lawyers	37	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	37	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	5 665	2 435	613	137	41.9	11.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	5 665	2 435	613	137	41.9	11.8
541211	Offices of certified public accountants	12	4 750	2 111	503	80	44.6	9.5
5413	Architectural, engineering, & related services	18	14 757	5 880	1 322	132	10.0	.3
54133	Engineering services	12	12 288	4 574	1 082	98	11.1	–
541330	Engineering services	12	12 288	4 574	1 082	98	11.1	–
5415	Computer systems design & related services	4	6 784	1 178	289	42	81.9	–
54151	Computer systems design & related services	4	6 784	1 178	289	42	81.9	–
541519	Other computer related services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	4 761	1 683	413	153	63.0	.3
54161	Management consulting services	4	D	D	D	c	D	D
5417	Scientific research & development services	3	8 420	3 554	858	76	–	–
5418	Advertising & related services	7	2 494	565	123	30	24.6	14.4
	FROSTPROOF, FL							
54	**Professional, scientific, & technical services**	**4**	**343**	**133**	**15**	**5**	**68.8**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FRUITLAND PARK, FL							
54	**Professional, scientific, & technical services**	**3**	**133**	**54**	**21**	**8**	**100.0**	**–**
	GAINESVILLE, FL							
54	**Professional, scientific, & technical services**	**371**	**199 095**	**84 029**	**19 300**	**2 547**	**36.0**	**5.5**
541	Professional, scientific, & technical services	371	199 095	84 029	19 300	2 547	36.0	5.5
5411	Legal services	132	53 250	25 504	5 570	661	38.0	4.8
54111	Offices of lawyers	131	D	D	D	f	D	D
541110	Offices of lawyers	131	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	131	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	65	20 385	8 233	1 967	426	31.0	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	65	20 385	8 233	1 967	426	31.0	10.2
541211	Offices of certified public accountants	41	15 724	6 447	1 509	237	28.6	7.6
541213	Tax return preparation services	3	D	D	D	c	D	D
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	77	74 196	29 697	7 215	857	29.2	3.9
54131	Architectural services	14	6 994	2 626	559	98	34.0	–
541310	Architectural services	14	6 994	2 626	559	98	34.0	–
54133	Engineering services	50	61 641	24 672	6 097	645	24.3	4.6
541330	Engineering services	50	61 641	24 672	6 097	645	24.3	4.6
5414	Specialized design services	10	D	D	D	b	D	D
5415	Computer systems design & related services	21	12 978	6 791	1 440	187	82.1	3.8
54151	Computer systems design & related services	21	12 978	6 791	1 440	187	82.1	3.8
541511	Custom computer programming services	8	D	D	D	c	D	D
541512	Computer systems design services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	35	7 895	3 643	1 014	91	51.4	7.5
54161	Management consulting services	17	4 878	2 044	791	52	45.8	4.5
5418	Advertising & related services	15	23 572	7 818	1 584	184	18.9	2.7
54189	Other services related to advertising	4	D	D	D	c	D	D
541890	Other services related to advertising	4	D	D	D	c	D	D
5418909	All other advertising	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	GRACEVILLE, FL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	GREENACRES, FL							
54	**Professional, scientific, & technical services**	**29**	**5 695**	**2 348**	**535**	**62**	**51.4**	**40.2**
541	Professional, scientific, & technical services	29	5 695	2 348	535	62	51.4	40.2
5413	Architectural, engineering, & related services	7	2 100	1 042	205	19	78.6	–
	GREEN COVE SPRINGS, FL							
54	**Professional, scientific, & technical services**	**15**	**6 716**	**1 613**	**364**	**70**	**47.4**	**–**
541	Professional, scientific, & technical services	15	6 716	1 613	364	70	47.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 042	551	128	33	92.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 042	551	128	33	92.9	–
5416	Management, scientific, & technical consulting services	2	D	D	D	a	D	D
	GULF BREEZE, FL							
54	**Professional, scientific, & technical services**	**40**	**10 730**	**3 324**	**747**	**127**	**57.5**	**12.3**
541	Professional, scientific, & technical services	40	10 730	3 324	747	127	57.5	12.3
5413	Architectural, engineering, & related services	5	1 697	365	59	12	56.7	43.3
5414	Specialized design services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	11	2 932	1 043	271	46	18.8	13.2
	GULFPORT, FL							
54	**Professional, scientific, & technical services**	**8**	**671**	**181**	**31**	**8**	**58.7**	**2.8**
	HAINES CITY, FL							
54	**Professional, scientific, & technical services**	**13**	**2 836**	**1 127**	**302**	**134**	**72.8**	**27.2**
541	Professional, scientific, & technical services	13	2 836	1 127	302	134	72.8	27.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	890	333	107	47	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	890	333	107	47	100.0	–

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HALLANDALE, FL							
54	**Professional, scientific, & technical services**	**66**	**20 816**	**8 422**	**1 534**	**243**	**39.4**	**15.2**
541	Professional, scientific, & technical services	66	20 816	8 422	1 534	243	39.4	15.2
5411	Legal services	21	6 739	2 937	566	90	38.4	9.5
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 442	1 348	187	33	22.9	47.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 442	1 348	187	33	22.9	47.2
5416	Management, scientific, & technical consulting services	12	7 802	2 925	518	77	26.7	14.9
54161	Management consulting services	7	6 526	1 976	297	23	27.6	2.6
541611	Administrative management & general management consulting service	6	D	D	D	b	D	D
5418	Advertising & related services	5	2 435	902	206	22	91.3	–
	HIALEAH, FL							
54	**Professional, scientific, & technical services**	**237**	**81 186**	**31 871**	**7 225**	**1 710**	**51.5**	**13.6**
541	Professional, scientific, & technical services	237	81 186	31 871	7 225	1 710	51.5	13.6
5411	Legal services	53	15 394	5 222	1 145	160	55.6	11.9
54111	Offices of lawyers	48	14 003	4 951	1 104	150	54.1	10.2
541110	Offices of lawyers	48	14 003	4 951	1 104	150	54.1	10.2
5411101	Offices of lawyers (except legal aid societies)	48	14 003	4 951	1 104	150	54.1	10.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	63	8 681	4 079	1 139	496	62.3	16.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	63	8 681	4 079	1 139	496	62.3	16.2
541213	Tax return preparation services	8	2 443	1 235	485	339	24.8	–
541219	Other accounting services	40	3 495	1 650	377	84	81.3	17.7
5413	Architectural, engineering, & related services	25	11 036	3 332	759	131	33.1	3.5
5414	Specialized design services	16	9 892	3 507	752	229	86.4	7.9
54143	Graphic design services	7	8 104	3 149	668	203	90.2	5.2
541430	Graphic design services	7	8 104	3 149	668	203	90.2	5.2
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	c	D	D
5415	Computer systems design & related services	19	5 206	1 493	458	103	59.5	29.6
54151	Computer systems design & related services	19	5 206	1 493	458	103	59.5	29.6
5416	Management, scientific, & technical consulting services	17	13 413	8 094	1 619	256	30.6	6.1
54161	Management consulting services	12	12 654	7 870	1 575	247	27.7	5.2
541611	Administrative management & general management consulting service	7	D	D	D	c	D	D
5418	Advertising & related services	23	11 259	2 961	766	240	59.6	32.0
54189	Other services related to advertising	7	2 778	498	101	25	88.6	11.4
541890	Other services related to advertising	7	2 778	498	101	25	88.6	11.4
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	12	3 027	712	170	53	25.2	20.0
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	HIALEAH GARDENS, FL							
54	**Professional, scientific, & technical services**	**18**	**2 249**	**803**	**149**	**26**	**69.1**	**24.5**
541	Professional, scientific, & technical services	18	2 249	803	149	26	69.1	24.5
	HIGHLAND BEACH, FL							
54	**Professional, scientific, & technical services**	**18**	**2 294**	**779**	**109**	**13**	**34.7**	**6.0**
541	Professional, scientific, & technical services	18	2 294	779	109	13	34.7	6.0
	HIGH SPRINGS, FL							
54	**Professional, scientific, & technical services**	**7**	**633**	**217**	**68**	**26**	**97.9**	**2.1**
	HOLLY HILL, FL							
54	**Professional, scientific, & technical services**	**25**	**14 659**	**4 203**	**1 201**	**188**	**28.6**	**29.8**
541	Professional, scientific, & technical services	25	14 659	4 203	1 201	188	28.6	29.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 844	1 078	299	49	10.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 844	1 078	299	49	10.5	–
5413	Architectural, engineering, & related services	3	1 947	893	208	29	D	–
54137	Surveying & mapping (except geophysical) services	3	1 947	893	208	29	D	–
541370	Surveying & mapping (except geophysical) services	3	1 947	893	208	29	D	–
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54161	Management consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	5	4 287	991	251	32	56.8	1.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOLLYWOOD, FL							
54	**Professional, scientific, & technical services**	**607**	**307 931**	**136 640**	**28 366**	**3 377**	**30.0**	**8.9**
541	Professional, scientific, & technical services	607	307 931	136 640	28 366	3 377	30.0	8.9
5411	Legal services	235	119 946	59 224	11 379	1 140	29.1	4.1
54111	Offices of lawyers	223	113 297	56 187	10 775	1 072	30.4	3.9
541110	Offices of lawyers	223	113 297	56 187	10 775	1 072	30.4	3.9
5411101	Offices of lawyers (except legal aid societies)	223	113 297	56 187	10 775	1 072	30.4	3.9
54119	Other legal services	12	6 649	3 037	604	68	8.1	7.1
541191	Title abstract & settlement offices	6	3 539	1 250	294	45	13.0	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	123	36 462	16 205	3 735	914	43.7	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	123	36 462	16 205	3 735	914	43.7	11.5
541211	Offices of certified public accountants	77	21 011	8 604	1 854	244	56.9	4.3
541213	Tax return preparation services	5	D	D	D	e	D	D
541219	Other accounting services	38	D	D	D	c	D	D
5413	Architectural, engineering, & related services	48	41 016	16 837	4 207	422	17.0	30.2
54131	Architectural services	14	6 402	1 896	447	54	36.3	–
541310	Architectural services	14	6 402	1 896	447	54	36.3	–
54133	Engineering services	23	30 739	12 882	3 247	292	8.7	35.3
541330	Engineering services	23	30 739	12 882	3 247	292	8.7	35.3
5414	Specialized design services	28	11 572	2 726	326	51	43.6	.9
54141	Interior design services	13	7 342	1 529	121	22	54.7	.7
541410	Interior design services	13	7 342	1 529	121	22	54.7	.7
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	a	D	D
5415	Computer systems design & related services	36	33 290	20 165	4 789	413	16.1	2.4
54151	Computer systems design & related services	36	33 290	20 165	4 789	413	16.1	2.4
541512	Computer systems design services	16	27 985	17 797	4 201	358	12.3	1.7
5415122	Computer systems consultants (except systems integrators)	11	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	56	22 886	8 120	1 129	114	45.0	4.8
54161	Management consulting services	45	20 506	7 755	1 032	103	40.3	3.7
541611	Administrative management & general management consulting service	19	14 732	5 507	735	65	34.6	1.2
5418	Advertising & related services	52	32 599	9 939	2 084	226	36.1	9.2
54181	Advertising agencies	23	10 584	4 015	804	90	48.6	10.4
541810	Advertising agencies	23	10 584	4 015	804	90	48.6	10.4
54184	Media representatives	6	8 468	1 774	588	39	–	18.3
541840	Media representatives	6	8 468	1 774	588	39	–	18.3
54189	Other services related to advertising	12	9 640	2 839	390	61	59.1	3.5
541890	Other services related to advertising	12	9 640	2 839	390	61	59.1	3.5
5418903	Sign painting & lettering shop	6	1 506	517	120	23	54.3	22.4
5419	Other professional, scientific, & technical services	24	5 431	1 440	314	53	32.5	7.2
54192	Photographic services	18	2 901	1 033	239	39	44.7	3.1
	HOLMES BEACH, FL							
54	**Professional, scientific, & technical services**	**11**	**2 178**	**755**	**176**	**40**	**31.9**	**39.0**
541	Professional, scientific, & technical services	11	2 178	755	176	40	31.9	39.0
	HOMESTEAD, FL							
54	**Professional, scientific, & technical services**	**38**	**11 137**	**4 325**	**929**	**144**	**60.9**	**5.9**
541	Professional, scientific, & technical services	38	11 137	4 325	929	144	60.9	5.9
5411	Legal services	14	4 731	2 179	429	52	41.4	5.8
54111	Offices of lawyers	14	4 731	2 179	429	52	41.4	5.8
541110	Offices of lawyers	14	4 731	2 179	429	52	41.4	5.8
5411101	Offices of lawyers (except legal aid societies)	14	4 731	2 179	429	52	41.4	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 273	875	189	43	61.1	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 273	875	189	43	61.1	7.0
	INDIALANTIC, FL							
54	**Professional, scientific, & technical services**	**31**	**11 052**	**4 290**	**855**	**134**	**42.2**	**4.1**
541	Professional, scientific, & technical services	31	11 052	4 290	855	134	42.2	4.1
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	3 217	2 022	366	31	58.6	4.1
	INDIAN HARBOUR BEACH, FL							
54	**Professional, scientific, & technical services**	**26**	**9 380**	**3 663**	**779**	**88**	**25.1**	**4.8**
541	Professional, scientific, & technical services	26	9 380	3 663	779	88	25.1	4.8
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
54134	Drafting services	1	D	D	D	a	D	D
541340	Drafting services	1	D	D	D	a	D	D
	INDIAN ROCKS BEACH, FL							
54	**Professional, scientific, & technical services**	**14**	**3 011**	**696**	**153**	**20**	**96.1**	**–**
541	Professional, scientific, & technical services	14	3 011	696	153	20	96.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	INVERNESS, FL							
54	**Professional, scientific, & technical services**	**34**	**9 520**	**4 765**	**885**	**154**	**44.0**	**5.7**
541	Professional, scientific, & technical services	34	9 520	4 765	885	154	44.0	5.7
5411	Legal services	19	6 326	3 510	638	99	40.2	4.8
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
	JACKSONVILLE, FL (CC) *							
54	**Professional, scientific, & technical services**	**1 959**	**1 552 903**	**690 047**	**152 091**	**17 491**	**21.6**	**6.3**
541	Professional, scientific, & technical services	1 959	1 552 903	690 047	152 091	17 491	21.6	6.3
5411	Legal services	560	369 603	200 696	36 933	3 519	21.5	5.5
54111	Offices of lawyers	533	361 428	197 189	36 160	3 386	21.4	5.5
541110	Offices of lawyers	533	361 428	197 189	36 160	3 386	21.4	5.5
5411101	Offices of lawyers (except legal aid societies)	533	361 428	197 189	36 160	3 386	21.4	5.5
54119	Other legal services	27	8 175	3 507	773	133	26.9	5.2
541191	Title abstract & settlement offices	18	6 636	2 787	631	97	27.7	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	306	178 562	86 800	20 201	3 860	18.0	12.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	306	178 562	86 800	20 201	3 860	18.0	12.1
541211	Offices of certified public accountants	174	109 997	46 578	10 603	1 572	20.8	2.7
541213	Tax return preparation services	30	6 500	2 645	1 079	565	24.1	7.2
541214	Payroll services	11	D	D	D	g	D	D
541219	Other accounting services	91	D	D	D	e	D	D
5413	Architectural, engineering, & related services	330	331 750	149 440	34 331	3 919	22.9	3.2
54131	Architectural services	75	48 285	17 946	3 641	420	24.6	2.3
541310	Architectural services	75	48 285	17 946	3 641	420	24.6	2.3
54133	Engineering services	180	241 981	111 647	26 287	2 771	20.3	3.1
541330	Engineering services	180	241 981	111 647	26 287	2 771	20.3	3.1
54137	Surveying & mapping (except geophysical) services	36	23 162	11 918	2 578	441	25.2	3.1
541370	Surveying & mapping (except geophysical) services	36	23 162	11 918	2 578	441	25.2	3.1
54138	Testing laboratories	24	D	D	D	c	D	D
541380	Testing laboratories	24	D	D	D	c	D	D
5414	Specialized design services	69	34 905	6 787	1 355	231	58.6	12.5
54141	Interior design services	30	17 969	2 456	555	97	46.8	15.3
541410	Interior design services	30	17 969	2 456	555	97	46.8	15.3
54143	Graphic design services	34	13 998	4 000	732	118	73.4	11.7
541430	Graphic design services	34	13 998	4 000	732	118	73.4	11.7
5414301	Graphic design services (except commercial art & medical artists)	30	13 657	3 889	700	114	74.1	12.0
5415	Computer systems design & related services	208	270 537	114 313	28 526	2 108	16.3	9.6
54151	Computer systems design & related services	208	270 537	114 313	28 526	2 108	16.3	9.6
541511	Custom computer programming services	97	106 050	61 963	16 500	1 082	18.8	17.9
541512	Computer systems design services	80	87 257	36 304	8 010	688	22.0	7.6
5415121	Computer systems integrators	21	35 867	10 236	2 185	222	25.7	5.3
5415122	Computer systems consultants (except systems integrators)	59	51 390	26 068	5 825	466	19.5	9.3
541513	Computer facilities management services	7	D	D	D	e	D	D
541519	Other computer related services	24	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	255	183 167	80 219	19 582	1 849	25.0	1.9
54161	Management consulting services	190	158 888	72 445	17 938	1 621	20.7	1.7
541611	Administrative management & general management consulting service	92	97 312	48 148	11 369	879	20.2	1.9
541612	Human resources & executive search consulting services	47	22 951	10 086	3 016	204	41.3	.3
5416122	Executive placement services	15	10 191	5 055	799	72	47.4	–
5416123	Human resources & personnel management consulting	28	D	D	D	c	D	D
541613	Marketing consulting services	30	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	15	12 521	7 386	1 893	329	10.0	.9
541618	Other management consulting services	6	D	D	D	b	D	D
54162	Environmental consulting services	29	14 580	4 021	949	133	50.6	4.7
541620	Environmental consulting services	29	14 580	4 021	949	133	50.6	4.7
54169	Other scientific & technical consulting services	36	9 699	3 753	695	95	56.5	1.4
541690	Other scientific & technical consulting services	36	9 699	3 753	695	95	56.5	1.4
5417	Scientific research & development services	14	8 132	3 333	722	89	23.3	28.5
5418	Advertising & related services	151	141 406	35 958	7 640	1 333	21.0	4.2
54181	Advertising agencies	57	40 594	16 546	3 259	351	8.6	2.1
541810	Advertising agencies	57	40 594	16 546	3 259	351	8.6	2.1
54182	Public relations agencies	19	D	D	D	b	D	D
541820	Public relations agencies	19	D	D	D	b	D	D
54185	Display advertising	11	40 045	3 378	742	394	2.2	5.0
541850	Display advertising	11	40 045	3 378	742	394	2.2	5.0
5418501	Display advertising (except outdoor)	3	D	D	D	e	D	D
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54186	Direct mail advertising	14	D	D	D	e	D	D
541860	Direct mail advertising	14	D	D	D	e	D	D
54189	Other services related to advertising	44	D	D	D	c	D	D
541890	Other services related to advertising	44	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	18	D	D	D	b	D	D
5418903	Sign painting & lettering shop	22	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JACKSONVILLE, FL (CC) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	66	34 841	12 501	2 801	583	18.4	8.4
54192	Photographic services	44	25 258	8 853	1 890	376	10.6	5.4
541921	Photographic studios, portrait	28	D	D	D	c	D	D
541922	Commercial photography	16	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	11	5 232	1 745	461	42	51.6	–
541990	All other professional, scientific, & technical services	11	5 232	1 745	461	42	51.6	–
	JACKSONVILLE CITY (BALANCE), FL *							
54	**Professional, scientific, & technical services**	**1 807**	**1 508 704**	**670 405**	**148 446**	**16 964**	**20.5**	**6.2**
541	Professional, scientific, & technical services	1 807	1 508 704	670 405	148 446	16 964	20.5	6.2
5411	Legal services	535	360 750	196 252	36 085	3 425	21.3	5.3
54111	Offices of lawyers	508	352 575	192 745	35 312	3 292	21.2	5.3
541110	Offices of lawyers	508	352 575	192 745	35 312	3 292	21.2	5.3
5411101	Offices of lawyers (except legal aid societies)	508	352 575	192 745	35 312	3 292	21.2	5.3
54119	Other legal services	27	8 175	3 507	773	133	26.9	5.2
541191	Title abstract & settlement offices	18	6 636	2 787	631	97	27.7	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	277	174 483	85 353	19 930	3 795	16.5	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	277	174 483	85 353	19 930	3 795	16.5	11.9
541211	Offices of certified public accountants	155	106 951	45 423	10 382	1 526	19.0	2.2
541213	Tax return preparation services	27	6 193	2 606	1 070	561	23.9	3.9
541214	Payroll services	11	D	D	D	g	D	D
541219	Other accounting services	84	D	D	D	e	D	D
5413	Architectural, engineering, & related services	303	322 403	145 354	33 480	3 799	21.6	3.2
54131	Architectural services	67	46 799	17 345	3 530	402	23.2	2.3
541310	Architectural services	67	46 799	17 345	3 530	402	23.2	2.3
54133	Engineering services	164	236 493	109 315	25 815	2 708	19.6	3.1
541330	Engineering services	164	236 493	109 315	25 815	2 708	19.6	3.1
54137	Surveying & mapping (except geophysical) services	34	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	34	D	D	D	e	D	D
54138	Testing laboratories	23	D	D	D	c	D	D
541380	Testing laboratories	23	D	D	D	c	D	D
5414	Specialized design services	62	32 019	6 438	1 293	217	54.9	13.7
54141	Interior design services	27	15 608	2 241	513	88	38.7	17.6
541410	Interior design services	27	15 608	2 241	513	88	38.7	17.6
54143	Graphic design services	31	D	D	D	c	D	D
541430	Graphic design services	31	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	27	D	D	D	c	D	D
5415	Computer systems design & related services	184	264 628	112 125	28 113	2 053	15.7	9.1
54151	Computer systems design & related services	184	264 628	112 125	28 113	2 053	15.7	9.1
541511	Custom computer programming services	89	104 148	61 114	16 322	1 054	18.6	18.2
541512	Computer systems design services	67	83 511	35 067	7 795	664	20.9	5.8
5415121	Computer systems integrators	19	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	48	D	D	D	e	D	D
541513	Computer facilities management services	7	D	D	D	e	D	D
541519	Other computer related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	228	171 958	73 572	18 463	1 689	21.8	2.0
54161	Management consulting services	172	149 671	66 500	17 014	1 508	17.6	1.8
541611	Administrative management & general management consulting service	88	D	D	D	f	D	D
541612	Human resources & executive search consulting services	39	20 276	8 600	2 754	184	35.0	.3
5416122	Executive placement services	13	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	23	D	D	D	c	D	D
541613	Marketing consulting services	27	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	13	D	D	D	e	D	D
541618	Other management consulting services	5	D	D	D	b	D	D
54162	Environmental consulting services	27	D	D	D	c	D	D
541620	Environmental consulting services	27	D	D	D	c	D	D
54169	Other scientific & technical consulting services	29	D	D	D	b	D	D
541690	Other scientific & technical consulting services	29	D	D	D	b	D	D
5417	Scientific research & development services	12	D	D	D	b	D	D
5418	Advertising & related services	141	139 682	35 594	7 599	1 321	20.5	4.2
54181	Advertising agencies	53	40 137	16 378	3 236	345	8.6	2.2
541810	Advertising agencies	53	40 137	16 378	3 236	345	8.6	2.2
54182	Public relations agencies	18	4 847	1 733	492	48	72.7	7.6
541820	Public relations agencies	18	4 847	1 733	492	48	72.7	7.6
54185	Display advertising	11	40 045	3 378	742	394	2.2	5.0
541850	Display advertising	11	40 045	3 378	742	394	2.2	5.0
5418501	Display advertising (except outdoor)	3	D	D	D	e	D	D
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54186	Direct mail advertising	13	28 271	9 075	1 929	340	23.1	4.0
541860	Direct mail advertising	13	28 271	9 075	1 929	340	23.1	4.0
54189	Other services related to advertising	40	25 086	4 424	1 035	176	54.0	4.0
541890	Other services related to advertising	40	25 086	4 424	1 035	176	54.0	4.0
5418902	Advertising specialties goods distributor	16	D	D	D	b	D	D
5418903	Sign painting & lettering shop	20	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JACKSONVILLE CITY (BALANCE), FL *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	65	D	D	D	f	D	D
54192	Photographic services	43	D	D	D	e	D	D
541921	Photographic studios, portrait	28	D	D	D	c	D	D
541922	Commercial photography	15	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	11	5 232	1 745	461	42	51.6	–
541990	All other professional, scientific, & technical services	11	5 232	1 745	461	42	51.6	–
	JACKSONVILLE BEACH, FL *							
54	**Professional, scientific, & technical services**	**109**	**36 544**	**16 752**	**3 131**	**444**	**56.9**	**11.4**
541	Professional, scientific, & technical services	109	36 544	16 752	3 131	444	56.9	11.4
5411	Legal services	14	6 558	3 483	618	66	15.6	19.5
54111	Offices of lawyers	14	6 558	3 483	618	66	15.6	19.5
541110	Offices of lawyers	14	6 558	3 483	618	66	15.6	19.5
5411101	Offices of lawyers (except legal aid societies)	14	6 558	3 483	618	66	15.6	19.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	3 257	928	184	49	77.0	23.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	3 257	928	184	49	77.0	23.0
5413	Architectural, engineering, & related services	16	7 292	3 443	747	102	56.9	3.1
5414	Specialized design services	7	2 886	349	62	14	99.3	–
5415	Computer systems design & related services	18	5 156	1 886	381	47	38.3	34.3
54151	Computer systems design & related services	18	5 156	1 886	381	47	38.3	34.3
5416	Management, scientific, & technical consulting services	22	10 629	6 415	1 084	156	73.0	.1
54161	Management consulting services	14	D	D	D	c	D	D
	JUPITER, FL							
54	**Professional, scientific, & technical services**	**193**	**83 308**	**29 003**	**5 765**	**751**	**44.1**	**7.4**
541	Professional, scientific, & technical services	193	83 308	29 003	5 765	751	44.1	7.4
5411	Legal services	35	10 115	4 004	819	126	51.1	3.0
54111	Offices of lawyers	33	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	5 155	1 890	428	72	43.1	12.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	5 155	1 890	428	72	43.1	12.7
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	47	27 840	11 037	2 249	269	35.4	2.9
54133	Engineering services	27	17 503	7 445	1 489	156	42.1	4.2
541330	Engineering services	27	17 503	7 445	1 489	156	42.1	4.2
5414	Specialized design services	20	8 961	1 428	260	47	60.2	8.0
54141	Interior design services	14	6 905	1 105	219	37	48.3	10.4
541410	Interior design services	14	6 905	1 105	219	37	48.3	10.4
5416	Management, scientific, & technical consulting services	40	20 416	6 724	1 329	142	32.4	11.8
54161	Management consulting services	27	6 733	2 929	497	46	33.2	5.7
54162	Environmental consulting services	5	9 216	3 439	789	86	.2	22.0
541620	Environmental consulting services	5	9 216	3 439	789	86	.2	22.0
54169	Other scientific & technical consulting services	8	4 467	356	43	10	97.8	–
541690	Other scientific & technical consulting services	8	4 467	356	43	10	97.8	–
5418	Advertising & related services	11	1 706	524	86	12	34.5	4.6
	KENNETH CITY, FL							
54	**Professional, scientific, & technical services**	**6**	**1 254**	**160**	**24**	**6**	**19.8**	**74.6**
541	Professional, scientific, & technical services	6	1 254	160	24	6	19.8	74.6
	KEY BISCAYNE, FL							
54	**Professional, scientific, & technical services**	**47**	**21 482**	**5 397**	**1 161**	**116**	**85.2**	**4.2**
541	Professional, scientific, & technical services	47	21 482	5 397	1 161	116	85.2	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 628	790	157	18	59.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 628	790	157	18	59.5	–
5413	Architectural, engineering, & related services	6	1 619	369	89	8	65.3	34.7
5414	Specialized design services	9	1 760	236	61	16	84.5	15.5
5416	Management, scientific, & technical consulting services	11	14 053	2 800	694	49	95.5	–
54161	Management consulting services	10	D	D	D	b	D	D
541611	Administrative management & general management consulting service	4	D	D	D	b	D	D
541613	Marketing consulting services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KEY WEST, FL							
54	**Professional, scientific, & technical services**	**106**	**27 987**	**10 039**	**2 285**	**334**	**49.6**	**6.5**
541	Professional, scientific, & technical services	106	27 987	10 039	2 285	334	49.6	6.5
5411	Legal services	46	10 358	3 762	895	131	68.9	9.6
54111	Offices of lawyers	40	8 716	2 782	661	99	75.7	11.1
541110	Offices of lawyers	40	8 716	2 782	661	99	75.7	11.1
5411101	Offices of lawyers (except legal aid societies)	40	8 716	2 782	661	99	75.7	11.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 855	2 105	529	73	47.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 855	2 105	529	73	47.7	–
541211	Offices of certified public accountants	6	3 655	1 771	416	51	32.9	–
5413	Architectural, engineering, & related services	13	5 289	1 519	347	37	18.4	3.7
54131	Architectural services	8	4 252	1 171	271	31	14.9	2.7
541310	Architectural services	8	4 252	1 171	271	31	14.9	2.7
5418	Advertising & related services	8	2 144	792	167	42	37.7	–
	KISSIMMEE, FL							
54	**Professional, scientific, & technical services**	**93**	**28 645**	**9 551**	**2 082**	**382**	**52.1**	**5.5**
541	Professional, scientific, & technical services	93	28 645	9 551	2 082	382	52.1	5.5
5411	Legal services	35	7 829	2 438	558	117	58.2	8.7
54111	Offices of lawyers	32	D	D	D	b	D	D
541110	Offices of lawyers	32	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	32	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	3 645	1 470	369	73	88.4	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	3 645	1 470	369	73	88.4	10.2
5413	Architectural, engineering, & related services	11	5 296	2 507	501	63	51.8	1.7
5414	Specialized design services	6	2 391	707	176	26	51.8	–
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	8	2 483	854	168	30	81.0	–
5419	Other professional, scientific, & technical services	6	2 285	411	119	34	33.0	–
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	LA BELLE, FL							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	LADY LAKE, FL							
54	**Professional, scientific, & technical services**	**8**	**1 996**	**1 060**	**224**	**45**	**38.7**	**–**
541	Professional, scientific, & technical services	8	1 996	1 060	224	45	38.7	–
	LAKE ALFRED, FL							
54	**Professional, scientific, & technical services**	**8**	**1 054**	**322**	**77**	**15**	**57.9**	**42.1**
541	Professional, scientific, & technical services	8	1 054	322	77	15	57.9	42.1
	LAKE CITY, FL							
54	**Professional, scientific, & technical services**	**41**	**14 010**	**4 698**	**860**	**174**	**35.4**	**10.5**
541	Professional, scientific, & technical services	41	14 010	4 698	860	174	35.4	10.5
5411	Legal services	15	7 975	2 543	323	60	24.1	3.2
54111	Offices of lawyers	15	7 975	2 543	323	60	24.1	3.2
541110	Offices of lawyers	15	7 975	2 543	323	60	24.1	3.2
5411101	Offices of lawyers (except legal aid societies)	15	7 975	2 543	323	60	24.1	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 610	1 004	252	64	69.7	26.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 610	1 004	252	64	69.7	26.0
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	LAKE CLARKE SHORES, FL							
54	**Professional, scientific, & technical services**	**27**	**9 523**	**4 979**	**1 072**	**132**	**33.6**	**11.6**
541	Professional, scientific, & technical services	27	9 523	4 979	1 072	132	33.6	11.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 634	1 450	338	42	26.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 634	1 450	338	42	26.3	–
5413	Architectural, engineering, & related services	5	3 691	1 834	423	44	40.6	29.2
	LAKE HELEN, FL							
54	**Professional, scientific, & technical services**	**4**	**357**	**93**	**9**	**3**	**30.5**	**69.5**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAKELAND, FL							
54	**Professional, scientific, & technical services**	**256**	**172 622**	**66 605**	**14 702**	**1 911**	**20.0**	**13.9**
541	Professional, scientific, & technical services	256	172 622	66 605	14 702	1 911	20.0	13.9
5411	Legal services	94	65 666	26 358	5 915	607	17.2	26.8
54111	Offices of lawyers	87	60 708	25 382	5 654	579	14.9	29.0
541110	Offices of lawyers	87	60 708	25 382	5 654	579	14.9	29.0
5411101	Offices of lawyers (except legal aid societies)	87	60 708	25 382	5 654	579	14.9	29.0
54119	Other legal services	7	4 958	976	261	28	45.0	–
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	19 262	8 073	1 828	506	34.1	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	19 262	8 073	1 828	506	34.1	1.8
541211	Offices of certified public accountants	32	14 101	6 151	1 231	168	29.3	1.4
541213	Tax return preparation services	4	D	D	D	e	D	D
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	43	54 971	23 115	5 101	476	11.2	1.9
54131	Architectural services	12	6 437	2 318	431	56	26.7	11.3
541310	Architectural services	12	6 437	2 318	431	56	26.7	11.3
54133	Engineering services	26	45 333	19 277	4 366	378	6.5	.7
541330	Engineering services	26	45 333	19 277	4 366	378	6.5	.7
5414	Specialized design services	7	5 760	663	136	29	24.8	–
54141	Interior design services	3	4 627	355	75	15	D	–
541410	Interior design services	3	4 627	355	75	15	D	–
5415	Computer systems design & related services	10	5 727	1 764	327	44	20.8	34.6
54151	Computer systems design & related services	10	5 727	1 764	327	44	20.8	34.6
5416	Management, scientific, & technical consulting services	21	8 995	2 910	524	52	41.4	8.2
54161	Management consulting services	14	6 155	1 734	294	26	20.6	5.7
541612	Human resources & executive search consulting services	2	D	D	D	a	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	a	D	D
5418	Advertising & related services	17	7 544	2 229	587	67	47.4	21.5
54189	Other services related to advertising	5	2 646	267	61	17	100.0	–
541890	Other services related to advertising	5	2 646	267	61	17	100.0	–
5419	Other professional, scientific, & technical services	10	D	D	D	c	D	D
54192	Photographic services	7	2 302	497	107	34	15.6	–
541921	Photographic studios, portrait	7	2 302	497	107	34	15.6	–
	LAKE MARY, FL							
54	**Professional, scientific, & technical services**	**52**	**29 403**	**14 578**	**3 125**	**361**	**26.0**	**3.1**
541	Professional, scientific, & technical services	52	29 403	14 578	3 125	361	26.0	3.1
5413	Architectural, engineering, & related services	10	9 843	5 955	1 431	166	27.6	–
5415	Computer systems design & related services	10	7 688	3 460	799	54	11.8	–
54151	Computer systems design & related services	10	7 688	3 460	799	54	11.8	–
541511	Custom computer programming services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	13	2 811	1 275	200	19	30.7	32.1
5418	Advertising & related services	4	D	D	D	b	D	D
	LAKE PARK, FL							
54	**Professional, scientific, & technical services**	**27**	**7 833**	**3 433**	**627**	**130**	**61.4**	**4.4**
541	Professional, scientific, & technical services	27	7 833	3 433	627	130	61.4	4.4
5413	Architectural, engineering, & related services	5	1 429	583	125	23	97.4	2.6
	LAKE WALES, FL							
54	**Professional, scientific, & technical services**	**29**	**10 450**	**5 071**	**1 126**	**172**	**31.0**	**16.7**
541	Professional, scientific, & technical services	29	10 450	5 071	1 126	172	31.0	16.7
5411	Legal services	10	4 180	2 486	471	42	21.8	.2
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 996	1 056	291	73	45.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 996	1 056	291	73	45.9	–
	LAKE WORTH, FL							
54	**Professional, scientific, & technical services**	**92**	**29 034**	**12 741**	**2 622**	**382**	**40.3**	**3.5**
541	Professional, scientific, & technical services	92	29 034	12 741	2 622	382	40.3	3.5
5411	Legal services	26	8 762	3 718	835	95	40.6	3.3
54111	Offices of lawyers	23	8 117	3 464	789	90	38.8	.5
541110	Offices of lawyers	23	8 117	3 464	789	90	38.8	.5
5411101	Offices of lawyers (except legal aid societies)	23	8 117	3 464	789	90	38.8	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	4 172	1 827	342	56	65.5	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	4 172	1 827	342	56	65.5	10.5
5413	Architectural, engineering, & related services	11	5 912	2 701	508	84	46.1	3.1
5414	Specialized design services	7	1 672	477	130	24	68.0	–
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LANTANA, FL							
54	**Professional, scientific, & technical services**	**20**	**7 091**	**3 596**	**897**	**79**	**22.6**	**6.0**
541	Professional, scientific, & technical services	20	7 091	3 596	897	79	22.6	6.0
5414	Specialized design services	3	D	D	D	a	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	LARGO, FL							
54	**Professional, scientific, & technical services**	**178**	**90 851**	**27 894**	**5 809**	**819**	**45.1**	**8.5**
541	Professional, scientific, & technical services	178	90 851	27 894	5 809	819	45.1	8.5
5411	Legal services	43	12 777	5 394	1 001	137	43.1	8.1
54111	Offices of lawyers	41	D	D	D	c	D	D
541110	Offices of lawyers	41	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	41	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	6 234	2 387	567	111	60.5	12.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	6 234	2 387	567	111	60.5	12.5
541211	Offices of certified public accountants	12	D	D	D	b	D	D
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	16 510	7 905	1 730	227	36.2	4.0
54138	Testing laboratories	5	6 846	3 762	653	93	23.4	–
541380	Testing laboratories	5	6 846	3 762	653	93	23.4	–
5414	Specialized design services	10	D	D	D	b	D	D
54141	Interior design services	6	D	D	D	b	D	D
541410	Interior design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	16	7 099	3 236	768	62	20.7	19.4
54151	Computer systems design & related services	16	7 099	3 236	768	62	20.7	19.4
5416	Management, scientific, & technical consulting services	28	10 236	4 190	902	144	56.4	22.8
54161	Management consulting services	23	9 673	3 986	873	135	58.9	19.6
541611	Administrative management & general management consulting service	15	7 068	2 418	527	107	73.4	26.6
5418	Advertising & related services	11	31 696	3 169	546	83	50.0	.7
54184	Media representatives	1	D	D	D	a	D	D
541840	Media representatives	1	D	D	D	a	D	D
5418402	Publishers' advertising representatives	1	D	D	D	a	D	D
54186	Direct mail advertising	2	D	D	D	a	D	D
541860	Direct mail advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	a	D	D
	LAUDERDALE-BY-THE-SEA, FL							
54	**Professional, scientific, & technical services**	**21**	**6 410**	**2 281**	**514**	**53**	**79.9**	**.4**
541	Professional, scientific, & technical services	21	6 410	2 281	514	53	79.9	.4
5411	Legal services	6	4 354	1 675	380	28	79.9	.6
54111	Offices of lawyers	6	4 354	1 675	380	28	79.9	.6
541110	Offices of lawyers	6	4 354	1 675	380	28	79.9	.6
5411101	Offices of lawyers (except legal aid societies)	6	4 354	1 675	380	28	79.9	.6
	LAUDERDALE LAKES, FL							
54	**Professional, scientific, & technical services**	**17**	**5 880**	**1 861**	**347**	**60**	**40.6**	**22.2**
541	Professional, scientific, & technical services	17	5 880	1 861	347	60	40.6	22.2
	LAUDERHILL, FL							
54	**Professional, scientific, & technical services**	**103**	**25 426**	**9 120**	**1 955**	**394**	**47.5**	**16.8**
541	Professional, scientific, & technical services	103	25 426	9 120	1 955	394	47.5	16.8
5411	Legal services	32	8 203	3 203	625	110	46.3	23.0
54111	Offices of lawyers	31	D	D	D	c	D	D
541110	Offices of lawyers	31	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	4 196	1 564	331	65	68.7	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	4 196	1 564	331	65	68.7	6.9
541219	Other accounting services	8	1 236	417	106	28	98.7	1.3
5413	Architectural, engineering, & related services	8	4 364	1 823	389	75	54.9	–
5414	Specialized design services	4	1 579	424	82	15	32.9	–
5416	Management, scientific, & technical consulting services	12	3 055	1 190	255	34	53.6	33.2
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	9	1 835	366	67	22	32.5	–
5419	Other professional, scientific, & technical services	6	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEESBURG, FL							
54	**Professional, scientific, & technical services**	**59**	**21 857**	**10 334**	**2 117**	**346**	**26.9**	**3.4**
541	Professional, scientific, & technical services	59	21 857	10 334	2 117	346	26.9	3.4
5411	Legal services	22	8 512	4 124	800	111	27.9	.5
54111	Offices of lawyers	22	8 512	4 124	800	111	27.9	.5
541110	Offices of lawyers	22	8 512	4 124	800	111	27.9	.5
5411101	Offices of lawyers (except legal aid societies)	22	8 512	4 124	800	111	27.9	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	5 282	2 958	659	97	26.1	13.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	5 282	2 958	659	97	26.1	13.3
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	4 718	2 174	434	91	22.2	–
5418	Advertising & related services	4	1 982	657	138	23	3.7	–
	LIGHTHOUSE POINT, FL							
54	**Professional, scientific, & technical services**	**48**	**8 630**	**3 237**	**540**	**79**	**59.9**	**12.2**
541	Professional, scientific, & technical services	48	8 630	3 237	540	79	59.9	12.2
5416	Management, scientific, & technical consulting services	13	2 985	1 246	125	12	69.1	.8
54161	Management consulting services	11	D	D	D	a	D	D
	LIVE OAK, FL							
54	**Professional, scientific, & technical services**	**21**	**3 654**	**1 168**	**352**	**69**	**72.4**	**9.7**
541	Professional, scientific, & technical services	21	3 654	1 168	352	69	72.4	9.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	LONGBOAT KEY, FL *							
54	**Professional, scientific, & technical services**	**23**	**6 368**	**2 496**	**335**	**57**	**56.2**	**25.1**
541	Professional, scientific, & technical services	23	6 368	2 496	335	57	56.2	25.1
5416	Management, scientific, & technical consulting services	14	3 539	2 078	262	24	55.4	28.6
	LONGBOAT KEY, FL (MANATEE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**1 431**	**318**	**67**	**18**	**42.9**	**57.1**
541	Professional, scientific, & technical services	5	1 431	318	67	18	42.9	57.1
	LONGBOAT KEY, FL (SARASOTA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**18**	**4 937**	**2 178**	**268**	**39**	**60.1**	**15.8**
541	Professional, scientific, & technical services	18	4 937	2 178	268	39	60.1	15.8
	LONGWOOD, FL							
54	**Professional, scientific, & technical services**	**90**	**68 358**	**27 477**	**6 354**	**686**	**20.4**	**3.2**
541	Professional, scientific, & technical services	90	68 358	27 477	6 354	686	20.4	3.2
5411	Legal services	12	3 243	890	261	41	15.1	5.9
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 161	744	236	126	39.8	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 161	744	236	126	39.8	1.7
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	24	11 938	4 768	947	121	56.0	.7
54133	Engineering services	16	8 632	3 199	576	67	72.2	.9
541330	Engineering services	16	8 632	3 199	576	67	72.2	.9
5414	Specialized design services	4	2 685	512	98	20	11.5	62.5
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	17	37 664	17 600	4 204	279	7.5	.4
54151	Computer systems design & related services	17	37 664	17 600	4 204	279	7.5	.4
541512	Computer systems design services	7	31 551	14 456	3 578	236	.8	–
5415121	Computer systems integrators	3	D	D	D	c	D	D
5418	Advertising & related services	8	6 264	1 489	285	36	18.8	–
54189	Other services related to advertising	4	3 536	495	77	13	29.3	–
541890	Other services related to advertising	4	3 536	495	77	13	29.3	–
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D
	LYNN HAVEN, FL							
54	**Professional, scientific, & technical services**	**9**	**3 108**	**1 215**	**273**	**54**	**36.6**	**15.6**
541	Professional, scientific, & technical services	9	3 108	1 215	273	54	36.6	15.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MACCLENNY, FL							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
	MADEIRA BEACH, FL							
54	**Professional, scientific, & technical services**	**14**	**3 346**	**997**	**218**	**45**	**66.5**	**.6**
541	Professional, scientific, & technical services	14	3 346	997	218	45	66.5	.6
	MADISON, FL							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	MAITLAND, FL							
54	**Professional, scientific, & technical services**	**221**	**253 385**	**109 193**	**23 942**	**2 279**	**14.5**	**21.1**
541	Professional, scientific, & technical services	221	253 385	109 193	23 942	2 279	14.5	21.1
5411	Legal services	66	26 665	12 107	2 926	315	34.4	4.7
54111	Offices of lawyers	62	24 925	11 399	2 777	290	30.5	4.4
541110	Offices of lawyers	62	24 925	11 399	2 777	290	30.5	4.4
5411101	Offices of lawyers (except legal aid societies)	62	24 925	11 399	2 777	290	30.5	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	13 722	5 558	1 129	170	40.0	21.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	13 722	5 558	1 129	170	40.0	21.7
541211	Offices of certified public accountants	20	7 579	2 769	583	72	62.7	2.9
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	43	46 960	21 954	4 478	403	11.8	10.1
54131	Architectural services	14	20 077	9 102	1 648	148	9.8	1.5
541310	Architectural services	14	20 077	9 102	1 648	148	9.8	1.5
54133	Engineering services	25	25 281	11 985	2 623	227	14.1	15.7
541330	Engineering services	25	25 281	11 985	2 623	227	14.1	15.7
5414	Specialized design services	6	5 494	1 125	372	57	2.3	–
54141	Interior design services	3	5 282	1 070	363	50	–	–
541410	Interior design services	3	5 282	1 070	363	50	–	–
5415	Computer systems design & related services	29	118 747	55 893	12 746	1 007	8.0	36.7
54151	Computer systems design & related services	29	118 747	55 893	12 746	1 007	8.0	36.7
541511	Custom computer programming services	14	63 527	30 511	6 792	545	11.0	64.1
541512	Computer systems design services	10	44 557	20 285	4 609	353	5.0	6.4
5415121	Computer systems integrators	5	39 610	17 848	3 983	290	2.8	6.4
5415122	Computer systems consultants (except systems integrators)	5	4 947	2 437	626	63	22.0	6.1
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	27 326	9 343	1 600	136	15.5	3.0
54161	Management consulting services	23	24 971	8 501	1 550	130	16.0	1.8
541612	Human resources & executive search consulting services	7	10 652	3 051	742	73	11.1	–
5416123	Human resources & personnel management consulting	4	8 058	2 224	555	47	9.4	–
541618	Other management consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	10	11 967	2 285	453	53	10.4	.2
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	5	1 484	488	139	126	37.5	–
	MARGATE, FL							
54	**Professional, scientific, & technical services**	**100**	**32 064**	**8 445**	**1 758**	**300**	**49.1**	**6.2**
541	Professional, scientific, & technical services	100	32 064	8 445	1 758	300	49.1	6.2
5411	Legal services	11	2 906	888	184	31	50.8	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	2 577	931	174	54	86.0	14.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	2 577	931	174	54	86.0	14.0
541219	Other accounting services	13	1 614	642	103	33	78.4	21.6
5413	Architectural, engineering, & related services	14	5 222	3 165	744	89	22.1	8.4
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5415	Computer systems design & related services	14	3 894	1 372	275	37	85.1	11.8
54151	Computer systems design & related services	14	3 894	1 372	275	37	85.1	11.8
5416	Management, scientific, & technical consulting services	14	3 150	596	40	11	91.6	8.4
5418	Advertising & related services	8	11 791	854	198	21	23.0	–
54184	Media representatives	3	D	D	D	a	D	D
541840	Media representatives	3	D	D	D	a	D	D
5418401	Radio & television advertising representatives	2	D	D	D	a	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	1 746	534	126	49	83.8	–
54192	Photographic services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARIANNA, FL							
54	**Professional, scientific, & technical services**	**27**	**10 265**	**3 970**	**682**	**142**	**75.9**	**.1**
541	Professional, scientific, & technical services	27	10 265	3 970	682	142	75.9	.1
5411	Legal services	13	2 967	564	132	35	81.8	.5
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	MARY ESTHER, FL							
54	**Professional, scientific, & technical services**	**15**	**6 794**	**3 739**	**800**	**171**	**94.8**	**–**
541	Professional, scientific, & technical services	15	6 794	3 739	800	171	94.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	c	D	D
541211	Offices of certified public accountants	4	D	D	D	c	D	D
	MELBOURNE, FL							
54	**Professional, scientific, & technical services**	**297**	**209 652**	**87 023**	**19 100**	**2 072**	**22.4**	**16.4**
541	Professional, scientific, & technical services	297	209 652	87 023	19 100	2 072	22.4	16.4
5411	Legal services	111	44 604	21 335	3 937	459	27.4	4.6
54111	Offices of lawyers	106	42 298	20 327	3 714	436	28.2	4.9
541110	Offices of lawyers	106	42 298	20 327	3 714	436	28.2	4.9
5411101	Offices of lawyers (except legal aid societies)	106	42 298	20 327	3 714	436	28.2	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	11 046	5 265	1 292	204	32.5	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	11 046	5 265	1 292	204	32.5	4.3
541211	Offices of certified public accountants	25	8 580	4 381	1 021	131	26.4	2.0
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	44	21 445	9 810	2 117	268	57.5	.5
54131	Architectural services	10	5 437	2 498	494	47	31.1	–
541310	Architectural services	10	5 437	2 498	494	47	31.1	–
54133	Engineering services	27	15 107	6 984	1 554	204	65.2	–
541330	Engineering services	27	15 107	6 984	1 554	204	65.2	–
5414	Specialized design services	14	8 664	2 787	645	78	84.1	.6
54141	Interior design services	3	D	D	D	a	D	D
541410	Interior design services	3	D	D	D	a	D	D
54143	Graphic design services	11	D	D	D	b	D	D
541430	Graphic design services	11	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5415	Computer systems design & related services	41	102 756	41 303	9 712	834	4.6	29.6
54151	Computer systems design & related services	41	102 756	41 303	9 712	834	4.6	29.6
541511	Custom computer programming services	18	D	D	D	e	D	D
541512	Computer systems design services	18	50 531	16 146	3 654	349	3.3	19.6
5415121	Computer systems integrators	7	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	11	D	D	D	c	D	D
541519	Other computer related services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	18	5 639	1 728	281	49	63.8	17.0
54161	Management consulting services	14	4 566	1 393	212	35	64.9	11.4
5417	Scientific research & development services	6	6 580	2 582	553	58	11.9	–
5418	Advertising & related services	12	6 961	1 766	442	72	25.9	4.3
5419	Other professional, scientific, & technical services	9	1 957	447	121	50	35.8	–
	MELBOURNE BEACH, FL							
54	**Professional, scientific, & technical services**	**16**	**2 708**	**995**	**243**	**18**	**36.0**	**3.1**
541	Professional, scientific, & technical services	16	2 708	995	243	18	36.0	3.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MIAMI, FL							
54	**Professional, scientific, & technical services**	**2 447**	**2 231 500**	**955 737**	**191 363**	**16 969**	**17.6**	**6.4**
541	Professional, scientific, & technical services	2 447	2 231 500	955 737	191 363	16 969	17.6	6.4
5411	Legal services	1 415	1 410 160	658 088	126 216	10 166	15.0	4.6
54111	Offices of lawyers	1 388	1 401 686	655 131	125 596	10 072	14.9	4.6
541110	Offices of lawyers	1 388	1 401 686	655 131	125 596	10 072	14.9	4.6
5411101	Offices of lawyers (except legal aid societies)	1 388	1 401 686	655 131	125 596	10 072	14.9	4.6
54119	Other legal services	27	8 474	2 957	620	94	40.0	4.9
541191	Title abstract & settlement offices	14	4 717	2 088	470	68	31.2	4.8
541199	All other legal services	13	3 757	869	150	26	51.0	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	251	230 735	93 080	19 972	1 927	11.6	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	251	230 735	93 080	19 972	1 927	11.6	3.4
541211	Offices of certified public accountants	127	206 330	77 829	16 932	1 442	7.8	2.5
541213	Tax return preparation services	11	D	D	D	a	D	D
541219	Other accounting services	112	22 181	14 038	2 774	443	46.7	11.6
5413	Architectural, engineering, & related services	179	144 704	47 831	12 485	1 244	26.0	3.8
54131	Architectural services	79	55 555	21 681	5 183	533	28.2	3.1
541310	Architectural services	79	55 555	21 681	5 183	533	28.2	3.1
54133	Engineering services	74	77 276	22 241	6 560	524	25.0	4.5
541330	Engineering services	74	77 276	22 241	6 560	524	25.0	4.5
54135	Building inspection services	8	2 012	475	65	15	67.9	6.0
541350	Building inspection services	8	2 012	475	65	15	67.9	6.0
54137	Surveying & mapping (except geophysical) services	8	7 544	2 790	555	143	5.6	–
541370	Surveying & mapping (except geophysical) services	8	7 544	2 790	555	143	5.6	–
5414	Specialized design services	85	42 078	7 758	1 914	246	35.5	7.7
54141	Interior design services	50	27 548	3 903	838	129	39.4	8.7
541410	Interior design services	50	27 548	3 903	838	129	39.4	8.7
54143	Graphic design services	31	D	D	D	c	D	D
541430	Graphic design services	31	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	28	D	D	D	c	D	D
5415	Computer systems design & related services	71	55 485	25 464	4 866	468	22.7	2.5
54151	Computer systems design & related services	71	55 485	25 464	4 866	468	22.7	2.5
541511	Custom computer programming services	26	32 661	16 518	3 313	327	16.3	.6
541512	Computer systems design services	35	13 527	5 688	1 362	123	48.4	4.7
5415122	Computer systems consultants (except systems integrators)	27	8 756	4 440	1 093	87	41.8	7.3
541519	Other computer related services	10	9 297	3 258	191	18	7.8	5.7
5416	Management, scientific, & technical consulting services	224	206 829	67 547	13 208	1 481	23.8	21.1
54161	Management consulting services	182	186 023	60 441	11 814	1 310	23.1	17.9
541611	Administrative management & general management consulting service	108	145 769	47 767	9 412	853	19.8	15.9
541612	Human resources & executive search consulting services	21	8 052	4 627	741	111	42.3	32.8
5416122	Executive placement services	15	D	D	D	b	D	D
541613	Marketing consulting services	38	20 505	5 312	1 076	148	30.4	28.1
541618	Other management consulting services	6	5 120	587	102	14	88.0	–
54162	Environmental consulting services	8	4 527	2 782	407	62	12.2	31.8
541620	Environmental consulting services	8	4 527	2 782	407	62	12.2	31.8
54169	Other scientific & technical consulting services	34	16 279	4 324	987	109	34.8	54.4
541690	Other scientific & technical consulting services	34	16 279	4 324	987	109	34.8	54.4
5418	Advertising & related services	155	112 908	45 432	10 305	1 079	25.6	9.2
54181	Advertising agencies	63	61 832	28 521	6 551	631	6.4	10.8
541810	Advertising agencies	63	61 832	28 521	6 551	631	6.4	10.8
54182	Public relations agencies	39	21 474	9 276	2 033	195	41.8	7.3
541820	Public relations agencies	39	21 474	9 276	2 033	195	41.8	7.3
54189	Other services related to advertising	20	D	D	D	b	D	D
541890	Other services related to advertising	20	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	60	26 607	9 865	2 236	336	36.7	20.8
54192	Photographic services	34	10 793	3 838	915	160	23.3	1.8
541921	Photographic studios, portrait	22	5 562	1 712	396	98	32.9	2.2
541922	Commercial photography	12	5 231	2 126	519	62	13.1	1.5
54193	Translation & interpretation services	12	7 541	2 616	523	56	76.8	12.3
541930	Translation & interpretation services	12	7 541	2 616	523	56	76.8	12.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MIAMI BEACH, FL							
54	**Professional, scientific, & technical services**	**298**	**107 162**	**36 403**	**7 924**	**1 048**	**39.3**	**12.0**
541	Professional, scientific, & technical services	298	107 162	36 403	7 924	1 048	39.3	12.0
5411	Legal services	87	27 887	9 115	1 952	286	34.9	11.2
54111	Offices of lawyers	83	27 465	8 930	1 903	278	34.2	11.0
541110	Offices of lawyers	83	27 465	8 930	1 903	278	34.2	11.0
5411101	Offices of lawyers (except legal aid societies)	83	27 465	8 930	1 903	278	34.2	11.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	10 622	5 146	1 103	223	26.6	58.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	10 622	5 146	1 103	223	26.6	58.1
541211	Offices of certified public accountants	16	D	D	D	b	D	D
541219	Other accounting services	14	3 720	1 982	283	34	16.7	83.3
5413	Architectural, engineering, & related services	40	16 088	6 215	1 343	172	67.5	.6
54131	Architectural services	26	10 882	3 931	833	94	53.9	.3
541310	Architectural services	26	10 882	3 931	833	94	53.9	.3
5414	Specialized design services	18	5 878	951	215	48	43.3	7.5
54141	Interior design services	7	4 292	548	113	21	37.7	1.6
541410	Interior design services	7	4 292	548	113	21	37.7	1.6
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5415	Computer systems design & related services	23	4 082	1 975	428	50	25.6	16.6
54151	Computer systems design & related services	23	4 082	1 975	428	50	25.6	16.6
5416	Management, scientific, & technical consulting services	51	15 574	6 219	1 178	96	50.3	12.6
54161	Management consulting services	43	13 530	5 564	1 058	84	42.8	14.5
541613	Marketing consulting services	14	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	25	16 794	4 851	1 173	94	18.9	2.1
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	19	D	D	D	b	D	D
54192	Photographic services	15	9 832	1 859	504	76	37.9	.5
541922	Commercial photography	9	8 686	1 671	475	66	34.0	.4
	MIAMI SHORES, FL							
54	**Professional, scientific, & technical services**	**52**	**13 038**	**4 823**	**1 023**	**152**	**45.0**	**6.4**
541	Professional, scientific, & technical services	52	13 038	4 823	1 023	152	45.0	6.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 377	533	125	24	46.3	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 377	533	125	24	46.3	10.5
5416	Management, scientific, & technical consulting services	10	4 254	1 861	457	73	40.1	.8
54161	Management consulting services	7	3 984	1 780	453	72	41.9	–
	MIAMI SPRINGS, FL							
54	**Professional, scientific, & technical services**	**34**	**13 333**	**3 878**	**982**	**131**	**57.5**	**6.1**
541	Professional, scientific, & technical services	34	13 333	3 878	982	131	57.5	6.1
5413	Architectural, engineering, & related services	5	1 714	739	154	27	86.9	13.1
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	5	5 950	1 995	566	53	16.9	1.4
54151	Computer systems design & related services	5	5 950	1 995	566	53	16.9	1.4
	MILTON, FL							
54	**Professional, scientific, & technical services**	**25**	**9 777**	**3 337**	**746**	**130**	**37.0**	**21.3**
541	Professional, scientific, & technical services	25	9 777	3 337	746	130	37.0	21.3
5411	Legal services	6	4 726	1 999	455	57	9.1	28.6
54111	Offices of lawyers	6	4 726	1 999	455	57	9.1	28.6
541110	Offices of lawyers	6	4 726	1 999	455	57	9.1	28.6
5411101	Offices of lawyers (except legal aid societies)	6	4 726	1 999	455	57	9.1	28.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 046	467	123	39	57.2	22.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 046	467	123	39	57.2	22.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MIRAMAR, FL							
54	**Professional, scientific, & technical services**	**59**	**37 721**	**13 570**	**3 107**	**368**	**16.6**	**11.7**
541	Professional, scientific, & technical services	59	37 721	13 570	3 107	368	16.6	11.7
5411	Legal services	7	D	D	D	b	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	18 691	4 819	1 160	132	3.1	–
54133	Engineering services	4	D	D	D	b	D	D
541330	Engineering services	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	4	2 505	984	224	32	1.4	14.5
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	13	3 507	1 448	290	39	91.1	.6
54151	Computer systems design & related services	13	3 507	1 448	290	39	91.1	.6
5416	Management, scientific, & technical consulting services	14	5 130	1 875	431	41	30.5	32.5
5418	Advertising & related services	5	1 325	407	91	14	15.8	66.7
	MONTICELLO, FL							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
	MOUNT DORA, FL							
54	**Professional, scientific, & technical services**	**31**	**13 236**	**4 565**	**959**	**136**	**53.5**	**13.7**
541	Professional, scientific, & technical services	31	13 236	4 565	959	136	53.5	13.7
5411	Legal services	11	3 947	1 413	294	47	36.0	17.5
54111	Offices of lawyers	11	3 947	1 413	294	47	36.0	17.5
541110	Offices of lawyers	11	3 947	1 413	294	47	36.0	17.5
5411101	Offices of lawyers (except legal aid societies)	11	3 947	1 413	294	47	36.0	17.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 514	920	143	14	20.5	21.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 514	920	143	14	20.5	21.4
5413	Architectural, engineering, & related services	6	2 821	503	108	18	98.7	1.3
5416	Management, scientific, & technical consulting services	4	2 869	1 175	282	34	18.0	25.3
	MULBERRY, FL							
54	**Professional, scientific, & technical services**	**5**	**1 951**	**772**	**123**	**14**	**78.3**	**–**
541	Professional, scientific, & technical services	5	1 951	772	123	14	78.3	–
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	NAPLES, FL							
54	**Professional, scientific, & technical services**	**456**	**213 778**	**80 959**	**16 348**	**1 719**	**35.0**	**6.9**
541	Professional, scientific, & technical services	456	213 778	80 959	16 348	1 719	35.0	6.9
5411	Legal services	142	67 212	32 174	6 163	628	24.8	8.4
54111	Offices of lawyers	134	63 769	30 977	5 903	582	25.1	8.7
541110	Offices of lawyers	134	63 769	30 977	5 903	582	25.1	8.7
5411101	Offices of lawyers (except legal aid societies)	134	63 769	30 977	5 903	582	25.1	8.7
54119	Other legal services	8	3 443	1 197	260	46	18.7	1.4
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	70	17 071	8 232	1 687	215	42.6	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	70	17 071	8 232	1 687	215	42.6	8.2
541211	Offices of certified public accountants	47	15 190	7 536	1 520	177	37.6	7.1
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	73	25 901	11 435	2 572	277	38.5	8.1
54131	Architectural services	25	8 398	3 167	616	81	48.4	5.6
541310	Architectural services	25	8 398	3 167	616	81	48.4	5.6
54133	Engineering services	37	14 954	7 170	1 734	156	31.0	6.6
541330	Engineering services	37	14 954	7 170	1 734	156	31.0	6.6
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5414	Specialized design services	37	15 687	1 822	370	57	59.8	12.3
54141	Interior design services	29	D	D	D	b	D	D
541410	Interior design services	29	D	D	D	b	D	D
54143	Graphic design services	8	D	D	D	a	D	D
541430	Graphic design services	8	D	D	D	a	D	D
5415	Computer systems design & related services	19	D	D	D	c	D	D
54151	Computer systems design & related services	19	D	D	D	c	D	D
541511	Custom computer programming services	8	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	68	D	D	D	c	D	D
54161	Management consulting services	59	D	D	D	c	D	D
541611	Administrative management & general management consulting service	30	D	D	D	c	D	D
541613	Marketing consulting services	12	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NAPLES, FL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	32	14 190	3 539	636	93	50.8	17.3
54189	Other services related to advertising	7	2 100	328	84	17	43.5	1.2
541890	Other services related to advertising	7	2 100	328	84	17	43.5	1.2
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	a	D	D
	NEPTUNE BEACH, FL *							
54	**Professional, scientific, & technical services**	**16**	**2 500**	**1 223**	**205**	**35**	**83.6**	**4.0**
541	Professional, scientific, & technical services	16	2 500	1 223	205	35	83.6	4.0
	NEW PORT RICHEY, FL							
54	**Professional, scientific, & technical services**	**84**	**25 808**	**9 936**	**2 191**	**465**	**44.9**	**11.9**
541	Professional, scientific, & technical services	84	25 808	9 936	2 191	465	44.9	11.9
5411	Legal services	42	15 609	5 761	1 354	177	39.5	18.0
54111	Offices of lawyers	37	11 903	4 652	1 128	132	50.8	23.5
541110	Offices of lawyers	37	11 903	4 652	1 128	132	50.8	23.5
5411101	Offices of lawyers (except legal aid societies)	37	11 903	4 652	1 128	132	50.8	23.5
54119	Other legal services	5	3 706	1 109	226	45	3.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	1 502	508	133	35	84.9	15.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	1 502	508	133	35	84.9	15.1
5413	Architectural, engineering, & related services	7	2 186	1 052	232	29	90.2	–
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
	NEW SMYRNA BEACH, FL							
54	**Professional, scientific, & technical services**	**62**	**21 138**	**8 930**	**2 038**	**240**	**48.3**	**17.0**
541	Professional, scientific, & technical services	62	21 138	8 930	2 038	240	48.3	17.0
5411	Legal services	22	5 878	2 264	492	72	49.3	10.3
54111	Offices of lawyers	22	5 878	2 264	492	72	49.3	10.3
541110	Offices of lawyers	22	5 878	2 264	492	72	49.3	10.3
5411101	Offices of lawyers (except legal aid societies)	22	5 878	2 264	492	72	49.3	10.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 148	1 322	422	42	33.7	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 148	1 322	422	42	33.7	9.1
5413	Architectural, engineering, & related services	11	3 739	1 761	446	52	69.1	19.6
5415	Computer systems design & related services	6	4 262	1 353	321	26	38.6	–
54151	Computer systems design & related services	6	4 262	1 353	321	26	38.6	–
5416	Management, scientific, & technical consulting services	9	4 029	1 824	267	26	55.6	44.4
54161	Management consulting services	8	D	D	D	a	D	D
	NICEVILLE, FL							
54	**Professional, scientific, & technical services**	**34**	**12 902**	**7 319**	**1 434**	**188**	**8.9**	**6.8**
541	Professional, scientific, & technical services	34	12 902	7 319	1 434	188	8.9	6.8
5413	Architectural, engineering, & related services	6	2 977	1 595	342	43	4.8	7.8
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
	NORTH BAY VILLAGE, FL							
54	**Professional, scientific, & technical services**	**15**	**1 781**	**672**	**146**	**23**	**42.6**	**29.3**
541	Professional, scientific, & technical services	15	1 781	672	146	23	42.6	29.3
	NORTH LAUDERDALE, FL							
54	**Professional, scientific, & technical services**	**25**	**27 453**	**12 353**	**1 971**	**249**	**10.4**	**.7**
541	Professional, scientific, & technical services	25	27 453	12 353	1 971	249	10.4	.7
5414	Specialized design services	2	D	D	D	c	D	D
54149	Other specialized design services	1	D	D	D	c	D	D
541490	Other specialized design services	1	D	D	D	c	D	D
5418	Advertising & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTH MIAMI, FL							
54	**Professional, scientific, & technical services**	**123**	**36 772**	**14 452**	**3 269**	**716**	**42.6**	**9.4**
541	Professional, scientific, & technical services	123	36 772	14 452	3 269	716	42.6	9.4
5411	Legal services	38	10 591	4 456	1 051	120	47.7	6.7
54111	Offices of lawyers	35	9 562	4 108	978	107	48.5	7.4
541110	Offices of lawyers	35	9 562	4 108	978	107	48.5	7.4
5411101	Offices of lawyers (except legal aid societies)	35	9 562	4 108	978	107	48.5	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	6 961	2 906	780	358	43.7	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	6 961	2 906	780	358	43.7	11.1
541213	Tax return preparation services	1	D	D	D	e	D	D
541219	Other accounting services	8	1 905	532	83	18	96.8	3.2
5413	Architectural, engineering, & related services	9	3 406	1 447	375	70	30.0	.4
5414	Specialized design services	12	4 409	1 311	249	41	31.1	–
54143	Graphic design services	8	1 752	443	85	19	77.0	–
541430	Graphic design services	8	1 752	443	85	19	77.0	–
5416	Management, scientific, & technical consulting services	18	4 391	1 914	346	59	42.0	39.1
54161	Management consulting services	15	3 573	1 553	286	37	28.8	48.1
5418	Advertising & related services	11	4 377	2 042	384	53	30.5	.3
	NORTH MIAMI BEACH, FL							
54	**Professional, scientific, & technical services**	**185**	**72 738**	**34 427**	**7 083**	**722**	**38.5**	**8.3**
541	Professional, scientific, & technical services	185	72 738	34 427	7 083	722	38.5	8.3
5411	Legal services	85	35 675	18 036	3 673	344	31.9	9.2
54111	Offices of lawyers	80	31 265	16 385	3 248	292	33.8	10.4
541110	Offices of lawyers	80	31 265	16 385	3 248	292	33.8	10.4
5411101	Offices of lawyers (except legal aid societies)	80	31 265	16 385	3 248	292	33.8	10.4
54119	Other legal services	5	4 410	1 651	425	52	18.1	–
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	46	9 025	4 247	859	105	47.7	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	46	9 025	4 247	859	105	47.7	9.8
541211	Offices of certified public accountants	28	7 331	3 740	769	76	40.4	8.4
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	13 280	6 417	1 319	133	30.7	–
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	5 352	1 997	280	18	70.4	27.4
54161	Management consulting services	12	D	D	D	a	D	D
5418	Advertising & related services	8	5 115	2 781	720	76	17.5	2.4
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	NORTH PALM BEACH, FL							
54	**Professional, scientific, & technical services**	**124**	**63 153**	**26 694**	**4 897**	**498**	**25.8**	**4.1**
541	Professional, scientific, & technical services	124	63 153	26 694	4 897	498	25.8	4.1
5411	Legal services	44	31 123	15 320	2 885	234	15.8	.6
54111	Offices of lawyers	42	D	D	D	c	D	D
541110	Offices of lawyers	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	7 271	3 842	596	104	29.0	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	7 271	3 842	596	104	29.0	6.6
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	4 448	1 808	382	34	29.6	.2
5414	Specialized design services	17	8 623	1 876	352	44	47.3	–
54141	Interior design services	12	7 874	1 743	336	39	42.3	–
541410	Interior design services	12	7 874	1 743	336	39	42.3	–
5416	Management, scientific, & technical consulting services	18	9 162	3 154	543	65	24.9	16.1
54161	Management consulting services	10	6 961	1 839	244	17	22.8	–
541611	Administrative management & general management consulting service	7	6 223	1 552	182	8	13.6	–
5418	Advertising & related services	6	1 294	364	93	10	55.6	5.6
	NORTH PORT, FL							
54	**Professional, scientific, & technical services**	**4**	**1 154**	**312**	**82**	**16**	**72.9**	**27.1**
541	Professional, scientific, & technical services	4	1 154	312	82	16	72.9	27.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OAKLAND PARK, FL							
54	**Professional, scientific, & technical services**	**156**	**145 772**	**48 962**	**11 377**	**1 520**	**16.1**	**5.3**
541	Professional, scientific, & technical services	156	145 772	48 962	11 377	1 520	16.1	5.3
5411	Legal services	31	20 406	11 279	2 389	207	32.7	.8
54111	Offices of lawyers	28	18 542	10 612	2 237	192	31.9	.9
541110	Offices of lawyers	28	18 542	10 612	2 237	192	31.9	.9
5411101	Offices of lawyers (except legal aid societies)	28	18 542	10 612	2 237	192	31.9	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	10 660	6 069	1 572	543	20.1	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	10 660	6 069	1 572	543	20.1	3.3
541211	Offices of certified public accountants	16	D	D	D	b	D	D
541213	Tax return preparation services	3	D	D	D	e	D	D
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	12 965	5 504	1 334	155	21.8	1.3
5414	Specialized design services	12	D	D	D	b	D	D
54143	Graphic design services	5	1 745	601	134	15	18.7	1.6
541430	Graphic design services	5	1 745	601	134	15	18.7	1.6
5415	Computer systems design & related services	12	D	D	D	e	D	D
54151	Computer systems design & related services	12	D	D	D	e	D	D
541512	Computer systems design services	6	D	D	D	e	D	D
5415121	Computer systems integrators	2	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	22	10 544	3 141	563	73	23.3	27.7
54161	Management consulting services	19	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	19	11 258	4 597	1 017	144	50.1	25.4
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541922	Commercial photography	8	D	D	D	b	D	D
	OCALA, FL							
54	**Professional, scientific, & technical services**	**252**	**112 017**	**47 074**	**10 514**	**1 557**	**28.8**	**8.5**
541	Professional, scientific, & technical services	252	112 017	47 074	10 514	1 557	28.8	8.5
5411	Legal services	126	56 111	27 732	5 993	722	21.1	5.3
54111	Offices of lawyers	120	D	D	D	f	D	D
541110	Offices of lawyers	120	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	120	D	D	D	f	D	D
54119	Other legal services	6	D	D	D	c	D	D
541191	Title abstract & settlement offices	6	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	11 772	5 578	1 379	327	38.1	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	11 772	5 578	1 379	327	38.1	7.0
541211	Offices of certified public accountants	18	7 981	4 083	936	123	38.2	3.6
541213	Tax return preparation services	6	2 119	817	300	174	14.5	–
541219	Other accounting services	10	1 672	678	143	30	67.6	32.4
5413	Architectural, engineering, & related services	39	10 794	4 738	1 084	192	62.7	10.2
5414	Specialized design services	6	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	14	9 134	1 841	428	87	23.5	.8
54161	Management consulting services	10	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	12	16 677	4 755	1 152	133	10.7	24.2
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
	OCOEE, FL							
54	**Professional, scientific, & technical services**	**20**	**4 745**	**1 938**	**481**	**88**	**48.0**	**.7**
541	Professional, scientific, & technical services	20	4 745	1 938	481	88	48.0	.7
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
	OKEECHOBEE, FL							
54	**Professional, scientific, & technical services**	**20**	**4 408**	**1 426**	**380**	**94**	**38.4**	**44.9**
541	Professional, scientific, & technical services	20	4 408	1 426	380	94	38.4	44.9
	OLDSMAR, FL							
54	**Professional, scientific, & technical services**	**31**	**62 245**	**8 875**	**2 062**	**835**	**13.7**	**1.3**
541	Professional, scientific, & technical services	31	62 245	8 875	2 062	835	13.7	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	6 033	4 116	912	97	37.5	–
5418	Advertising & related services	4	D	D	D	f	D	D
54185	Display advertising	1	D	D	D	f	D	D
541850	Display advertising	1	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	f	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OPA-LOCKA, FL							
54	**Professional, scientific, & technical services**	**19**	**7 613**	**2 802**	**694**	**219**	**16.7**	**4.6**
541	Professional, scientific, & technical services	19	7 613	2 802	694	219	16.7	4.6
5414	Specialized design services	5	1 387	454	136	109	22.4	–
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
	ORANGE CITY, FL							
54	**Professional, scientific, & technical services**	**20**	**4 061**	**1 457**	**400**	**75**	**57.7**	**10.4**
541	Professional, scientific, & technical services	20	4 061	1 457	400	75	57.7	10.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 631	753	243	44	16.1	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 631	753	243	44	16.1	4.7
	ORANGE PARK, FL							
54	**Professional, scientific, & technical services**	**88**	**27 784**	**11 441**	**2 393**	**352**	**39.1**	**6.3**
541	Professional, scientific, & technical services	88	27 784	11 441	2 393	352	39.1	6.3
5411	Legal services	26	8 365	3 204	578	105	32.8	1.8
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 580	1 644	342	63	54.0	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 580	1 644	342	63	54.0	8.1
5413	Architectural, engineering, & related services	21	7 627	3 660	792	93	43.4	17.0
5416	Management, scientific, & technical consulting services	10	3 161	1 533	399	32	30.7	–
54161	Management consulting services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	ORLANDO, FL							
54	**Professional, scientific, & technical services**	**1 348**	**1 505 212**	**630 423**	**140 639**	**14 678**	**14.6**	**3.6**
541	Professional, scientific, & technical services	1 348	1 505 212	630 423	140 639	14 678	14.6	3.6
5411	Legal services	612	532 775	283 551	60 797	5 163	14.7	2.0
54111	Offices of lawyers	603	524 868	280 154	59 847	5 043	14.9	2.0
541110	Offices of lawyers	603	524 868	280 154	59 847	5 043	14.9	2.0
5411101	Offices of lawyers (except legal aid societies)	603	524 868	280 154	59 847	5 043	14.9	2.0
54119	Other legal services	9	7 907	3 397	950	120	2.0	2.4
541191	Title abstract & settlement offices	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	142	117 666	49 776	12 230	1 792	15.3	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	142	117 666	49 776	12 230	1 792	15.3	6.5
541211	Offices of certified public accountants	92	94 015	36 505	9 558	949	15.3	6.4
541213	Tax return preparation services	11	3 539	1 248	432	274	15.1	–
541219	Other accounting services	35	D	D	D	c	D	D
5413	Architectural, engineering, & related services	196	442 499	148 727	34 097	3 221	9.8	5.4
54131	Architectural services	57	175 857	31 491	6 765	703	6.6	.2
541310	Architectural services	57	175 857	31 491	6 765	703	6.6	.2
54133	Engineering services	110	248 109	108 398	25 093	2 209	10.9	9.0
541330	Engineering services	110	248 109	108 398	25 093	2 209	10.9	9.0
54135	Building inspection services	5	1 662	460	139	23	47.5	47.1
541350	Building inspection services	5	1 662	460	139	23	47.5	47.1
54137	Surveying & mapping (except geophysical) services	11	9 557	5 137	1 173	167	16.8	–
541370	Surveying & mapping (except geophysical) services	11	9 557	5 137	1 173	167	16.8	–
5414	Specialized design services	65	25 388	7 956	1 784	284	40.5	6.2
54141	Interior design services	25	D	D	D	c	D	D
541410	Interior design services	25	D	D	D	c	D	D
54143	Graphic design services	38	15 492	4 836	1 199	179	27.2	2.3
541430	Graphic design services	38	15 492	4 836	1 199	179	27.2	2.3
5414301	Graphic design services (except commercial art & medical artists)	34	14 395	4 586	1 104	166	26.5	2.5
5415	Computer systems design & related services	82	158 520	64 496	14 365	1 035	9.4	2.0
54151	Computer systems design & related services	82	158 520	64 496	14 365	1 035	9.4	2.0
541511	Custom computer programming services	36	42 004	15 575	4 374	358	10.8	3.3
541512	Computer systems design services	36	112 136	47 904	9 784	654	7.1	1.6
5415121	Computer systems integrators	14	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	22	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	122	136 112	47 751	11 283	1 977	16.8	1.4
54161	Management consulting services	98	124 451	43 526	10 450	1 850	14.6	.8
541611	Administrative management & general management consulting service	45	16 697	4 680	1 217	165	25.2	3.7
541612	Human resources & executive search consulting services	16	17 258	6 784	1 616	182	13.4	.1
5416123	Human resources & personnel management consulting	12	D	D	D	c	D	D
541613	Marketing consulting services	24	50 933	23 318	5 459	1 337	19.7	.7
541614	Process, physical distribution, & logistics consulting services	6	D	D	D	c	D	D
541618	Other management consulting services	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	18	10 415	3 686	702	108	41.4	2.2
541690	Other scientific & technical consulting services	18	10 415	3 686	702	108	41.4	2.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ORLANDO, FL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	81	60 322	18 408	4 314	654	28.3	5.1
54181	Advertising agencies	37	21 730	9 192	2 269	215	15.1	5.7
541810	Advertising agencies	37	21 730	9 192	2 269	215	15.1	5.7
54182	Public relations agencies	11	9 112	2 606	738	236	80.7	5.2
541820	Public relations agencies	11	9 112	2 606	738	236	80.7	5.2
54189	Other services related to advertising	14	D	D	D	c	D	D
541890	Other services related to advertising	14	D	D	D	c	D	D
5418909	All other advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	39	28 553	7 850	1 341	512	51.3	5.8
54192	Photographic services	27	17 531	5 230	858	383	79.9	3.7
541921	Photographic studios, portrait	19	D	D	D	b	D	D
541922	Commercial photography	8	D	D	D	e	D	D
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
	ORMOND BEACH, FL							
54	**Professional, scientific, & technical services**	**119**	**47 538**	**15 215**	**3 188**	**573**	**65.1**	**2.5**
541	Professional, scientific, & technical services	119	47 538	15 215	3 188	573	65.1	2.5
5411	Legal services	27	5 674	1 886	389	64	55.6	5.1
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	7 353	2 823	663	103	22.1	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	7 353	2 823	663	103	22.1	3.7
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	10 086	3 364	707	99	89.2	.3
5414	Specialized design services	4	1 508	119	24	9	95.0	–
5416	Management, scientific, & technical consulting services	22	6 006	1 972	406	92	89.7	8.2
54161	Management consulting services	19	5 725	1 906	382	87	89.9	8.6
5418	Advertising & related services	11	7 348	1 220	218	33	77.2	–
5419	Other professional, scientific, & technical services	7	6 588	2 656	519	144	53.3	–
	OVIEDO, FL							
54	**Professional, scientific, & technical services**	**50**	**13 374**	**7 444**	**1 229**	**166**	**58.3**	**3.4**
541	Professional, scientific, & technical services	50	13 374	7 444	1 229	166	58.3	3.4
5413	Architectural, engineering, & related services	9	2 046	705	149	21	76.4	10.9
5415	Computer systems design & related services	14	7 607	5 156	756	60	50.9	–
54151	Computer systems design & related services	14	7 607	5 156	756	60	50.9	–
	PAHOKEE, FL							
54	**Professional, scientific, & technical services**	**3**	**730**	**283**	**82**	**20**	**73.7**	**26.3**
	PALATKA, FL							
54	**Professional, scientific, & technical services**	**44**	**6 931**	**2 300**	**547**	**129**	**75.4**	**4.5**
541	Professional, scientific, & technical services	44	6 931	2 300	547	129	75.4	4.5
5411	Legal services	17	3 357	1 345	315	57	70.8	5.9
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 308	506	148	47	66.2	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 308	506	148	47	66.2	3.9
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	PALM BAY, FL							
54	**Professional, scientific, & technical services**	**76**	**27 265**	**11 510**	**2 399**	**306**	**38.0**	**3.3**
541	Professional, scientific, & technical services	76	27 265	11 510	2 399	306	38.0	3.3
5411	Legal services	11	7 497	3 271	481	53	22.5	2.1
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	7 867	3 063	743	95	38.2	–
5415	Computer systems design & related services	18	5 710	3 163	719	59	71.2	7.5
54151	Computer systems design & related services	18	5 710	3 163	719	59	71.2	7.5
5416	Management, scientific, & technical consulting services	12	4 020	914	221	47	17.9	4.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PALM BEACH, FL							
54	**Professional, scientific, & technical services**	**132**	**96 797**	**28 573**	**5 758**	**530**	**25.1**	**17.1**
541	Professional, scientific, & technical services	132	96 797	28 573	5 758	530	25.1	17.1
5411	Legal services	61	39 269	14 556	2 841	253	22.0	8.5
54111	Offices of lawyers	61	39 269	14 556	2 841	253	22.0	8.5
541110	Offices of lawyers	61	39 269	14 556	2 841	253	22.0	8.5
5411101	Offices of lawyers (except legal aid societies)	61	39 269	14 556	2 841	253	22.0	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 778	1 392	276	39	40.5	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 778	1 392	276	39	40.5	1.2
5413	Architectural, engineering, & related services	11	7 138	2 713	383	58	25.4	–
54131	Architectural services	9	D	D	D	b	D	D
541310	Architectural services	9	D	D	D	b	D	D
5414	Specialized design services	14	24 445	3 440	557	69	16.6	31.3
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	26	15 665	5 040	1 458	74	18.4	34.9
54161	Management consulting services	22	14 950	4 720	1 384	68	14.5	36.6
541611	Administrative management & general management consulting service	16	12 158	3 882	1 237	46	5.5	34.5
5418	Advertising & related services	4	5 321	967	130	15	79.2	–
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	PALM BEACH GARDENS, FL							
54	**Professional, scientific, & technical services**	**225**	**116 001**	**48 027**	**9 944**	**1 039**	**29.9**	**5.5**
541	Professional, scientific, & technical services	225	116 001	48 027	9 944	1 039	29.9	5.5
5411	Legal services	55	21 957	10 776	2 259	220	36.8	1.9
54111	Offices of lawyers	51	21 337	10 569	2 206	209	36.0	1.9
541110	Offices of lawyers	51	21 337	10 569	2 206	209	36.0	1.9
5411101	Offices of lawyers (except legal aid societies)	51	21 337	10 569	2 206	209	36.0	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	9 162	4 896	928	117	43.7	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	9 162	4 896	928	117	43.7	4.5
541211	Offices of certified public accountants	26	7 893	4 449	853	96	34.7	5.1
5413	Architectural, engineering, & related services	31	42 096	16 194	3 874	285	13.5	.7
54131	Architectural services	8	D	D	D	c	D	D
541310	Architectural services	8	D	D	D	c	D	D
54133	Engineering services	16	12 812	3 606	635	67	23.2	2.3
541330	Engineering services	16	12 812	3 606	635	67	23.2	2.3
5414	Specialized design services	16	4 608	900	163	31	66.5	33.5
54141	Interior design services	11	4 056	715	101	17	65.7	34.3
541410	Interior design services	11	4 056	715	101	17	65.7	34.3
5415	Computer systems design & related services	12	4 123	1 863	280	36	37.3	19.9
54151	Computer systems design & related services	12	4 123	1 863	280	36	37.3	19.9
5416	Management, scientific, & technical consulting services	53	28 922	11 910	2 094	269	35.0	9.0
54161	Management consulting services	44	22 235	10 804	1 759	234	30.1	5.4
541611	Administrative management & general management consulting service	23	13 534	6 797	1 093	193	13.7	7.2
541613	Marketing consulting services	11	D	D	D	a	D	D
54169	Other scientific & technical consulting services	6	D	D	D	a	D	D
541690	Other scientific & technical consulting services	6	D	D	D	a	D	D
5418	Advertising & related services	7	2 027	653	185	42	78.7	–
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	PALMETTO, FL							
54	**Professional, scientific, & technical services**	**20**	**11 517**	**3 424**	**743**	**106**	**26.5**	**.5**
541	Professional, scientific, & technical services	20	11 517	3 424	743	106	26.5	.5
5413	Architectural, engineering, & related services	4	4 262	2 025	400	51	13.2	–
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418903	Sign painting & lettering shop	1	D	D	D	b	D	D
	PALM SPRINGS, FL							
54	**Professional, scientific, & technical services**	**12**	**3 398**	**1 392**	**262**	**35**	**16.9**	**1.7**
541	Professional, scientific, & technical services	12	3 398	1 392	262	35	16.9	1.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PANAMA CITY, FL							
54	**Professional, scientific, & technical services**	**155**	**63 149**	**24 972**	**5 806**	**840**	**33.6**	**6.0**
541	Professional, scientific, & technical services	155	63 149	24 972	5 806	840	33.6	6.0
5411	Legal services	72	28 992	12 300	2 863	340	35.3	2.6
54111	Offices of lawyers	72	28 992	12 300	2 863	340	35.3	2.6
541110	Offices of lawyers	72	28 992	12 300	2 863	340	35.3	2.6
5411101	Offices of lawyers (except legal aid societies)	72	28 992	12 300	2 863	340	35.3	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	6 992	3 619	957	160	26.6	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	6 992	3 619	957	160	26.6	3.3
541211	Offices of certified public accountants	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	15 373	6 443	1 367	197	25.3	10.8
54133	Engineering services	15	8 927	3 777	801	103	22.2	16.6
541330	Engineering services	15	8 927	3 777	801	103	22.2	16.6
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5415	Computer systems design & related services	4	4 083	1 444	342	54	79.2	–
54151	Computer systems design & related services	4	4 083	1 444	342	54	79.2	–
5416	Management, scientific, & technical consulting services	9	4 264	499	133	32	18.2	3.1
54161	Management consulting services	9	4 264	499	133	32	18.2	3.1
5418	Advertising & related services	8	D	D	D	b	D	D
	PANAMA CITY BEACH, FL							
54	**Professional, scientific, & technical services**	**26**	**14 647**	**6 015**	**1 341**	**152**	**13.9**	**40.7**
541	Professional, scientific, & technical services	26	14 647	6 015	1 341	152	13.9	40.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	2 560	400	100	15	18.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	2 560	400	100	15	18.0	–
541213	Tax return preparation services	1	D	D	D	a	D	D
5413	Architectural, engineering, & related services	9	8 287	4 082	796	95	8.1	66.4
	PARKER, FL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	PARKLAND, FL							
54	**Professional, scientific, & technical services**	**33**	**8 131**	**2 561**	**533**	**55**	**60.9**	**8.0**
541	Professional, scientific, & technical services	33	8 131	2 561	533	55	60.9	8.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 000	417	76	19	84.1	15.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 000	417	76	19	84.1	15.9
5414	Specialized design services	4	2 313	504	119	7	2.4	10.5
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
	PEMBROKE PARK, FL							
54	**Professional, scientific, & technical services**	**7**	**3 586**	**672**	**126**	**30**	**19.5**	**79.0**
541	Professional, scientific, & technical services	7	3 586	672	126	30	19.5	79.0
5414	Specialized design services	2	D	D	D	a	D	D
	PEMBROKE PINES, FL							
54	**Professional, scientific, & technical services**	**226**	**65 643**	**23 583**	**4 914**	**785**	**40.2**	**5.2**
541	Professional, scientific, & technical services	226	65 643	23 583	4 914	785	40.2	5.2
5411	Legal services	43	8 349	3 581	739	99	39.3	4.9
54111	Offices of lawyers	41	D	D	D	b	D	D
541110	Offices of lawyers	41	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	41	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	55	16 919	4 280	1 058	182	23.0	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	55	16 919	4 280	1 058	182	23.0	2.1
541211	Offices of certified public accountants	27	13 787	3 038	792	93	17.9	.2
541219	Other accounting services	25	3 011	1 202	256	82	43.9	11.0
5413	Architectural, engineering, & related services	14	10 571	5 414	1 297	146	28.3	1.9
54133	Engineering services	9	9 820	5 267	1 284	141	26.9	1.2
541330	Engineering services	9	9 820	5 267	1 284	141	26.9	1.2
5415	Computer systems design & related services	35	5 667	1 447	205	40	64.1	2.1
54151	Computer systems design & related services	35	5 667	1 447	205	40	64.1	2.1
5416	Management, scientific, & technical consulting services	44	9 761	4 540	688	135	50.1	7.2
54161	Management consulting services	35	5 572	2 259	414	46	67.1	12.7
54169	Other scientific & technical consulting services	9	4 189	2 281	274	89	27.6	–
541690	Other scientific & technical consulting services	9	4 189	2 281	274	89	27.6	–
5418	Advertising & related services	10	7 832	2 389	577	124	51.7	17.6
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	13	3 356	804	137	33	58.7	3.9
541921	Photographic studios, portrait	8	2 891	714	121	30	59.5	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PENSACOLA, FL							
54	**Professional, scientific, & technical services**	**372**	**234 946**	**106 668**	**22 143**	**3 047**	**26.5**	**5.0**
541	Professional, scientific, & technical services	372	234 946	106 668	22 143	3 047	26.5	5.0
5411	Legal services	170	98 109	51 410	10 172	1 070	15.3	3.0
54111	Offices of lawyers	167	D	D	D	g	D	D
541110	Offices of lawyers	167	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	167	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	61	30 737	16 337	3 448	712	20.0	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	61	30 737	16 337	3 448	712	20.0	4.4
541211	Offices of certified public accountants	34	17 218	8 520	2 060	276	24.4	5.8
541213	Tax return preparation services	5	1 659	569	214	121	29.9	–
541219	Other accounting services	19	D	D	D	c	D	D
5413	Architectural, engineering, & related services	59	47 513	19 623	4 218	520	40.9	4.9
54131	Architectural services	20	12 646	3 519	748	107	53.0	.3
541310	Architectural services	20	12 646	3 519	748	107	53.0	.3
54133	Engineering services	33	34 062	15 774	3 427	401	35.9	6.0
541330	Engineering services	33	34 062	15 774	3 427	401	35.9	6.0
5414	Specialized design services	6	1 774	355	100	20	26.5	–
5415	Computer systems design & related services	18	14 537	7 050	1 470	238	21.7	4.1
54151	Computer systems design & related services	18	14 537	7 050	1 470	238	21.7	4.1
541512	Computer systems design services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	31	15 556	5 831	1 340	166	22.4	27.3
54161	Management consulting services	24	11 715	4 815	1 057	133	28.2	6.7
541611	Administrative management & general management consulting service	12	9 035	3 772	872	102	15.0	.7
54162	Environmental consulting services	5	D	D	D	b	D	D
541620	Environmental consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	16	23 639	5 074	1 255	252	57.7	1.0
54189	Other services related to advertising	5	D	D	D	c	D	D
541890	Other services related to advertising	5	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	PERRY, FL							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
	PINECREST, FL *							
54	**Professional, scientific, & technical services**	**135**	**53 060**	**16 723**	**3 452**	**364**	**29.8**	**9.0**
541	Professional, scientific, & technical services	135	53 060	16 723	3 452	364	29.8	9.0
5411	Legal services	52	20 905	7 145	1 427	164	24.0	10.1
54111	Offices of lawyers	51	D	D	D	c	D	D
541110	Offices of lawyers	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	3 287	1 203	106	25	60.1	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	3 287	1 203	106	25	60.1	9.7
5413	Architectural, engineering, & related services	12	4 316	1 552	387	37	55.3	4.6
5414	Specialized design services	11	8 063	563	116	18	23.4	–
54141	Interior design services	6	6 732	211	44	10	20.1	–
541410	Interior design services	6	6 732	211	44	10	20.1	–
5416	Management, scientific, & technical consulting services	19	11 334	4 684	1 027	87	22.6	1.6
54161	Management consulting services	11	9 409	3 747	925	82	14.3	2.0
541611	Administrative management & general management consulting service	9	D	D	D	b	D	D
5418	Advertising & related services	11	2 170	601	154	16	65.1	1.4
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	PINELLAS PARK, FL							
54	**Professional, scientific, & technical services**	**85**	**40 319**	**17 682**	**4 228**	**622**	**34.2**	**14.3**
541	Professional, scientific, & technical services	85	40 319	17 682	4 228	622	34.2	14.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	9 202	3 918	911	158	66.8	4.2
5415	Computer systems design & related services	11	5 668	2 311	406	34	55.3	–
54151	Computer systems design & related services	11	5 668	2 311	406	34	55.3	–
5418	Advertising & related services	10	11 704	4 347	1 144	232	8.1	10.8
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PLANTATION, FL							
54	**Professional, scientific, & technical services**	**489**	**280 248**	**77 440**	**17 240**	**2 583**	**24.5**	**3.9**
541	Professional, scientific, & technical services	489	280 248	77 440	17 240	2 583	24.5	3.9
5411	Legal services	147	52 163	20 251	4 005	493	39.7	5.2
54111	Offices of lawyers	136	46 007	19 273	3 772	454	43.3	5.9
541110	Offices of lawyers	136	46 007	19 273	3 772	454	43.3	5.9
5411101	Offices of lawyers (except legal aid societies)	136	46 007	19 273	3 772	454	43.3	5.9
54119	Other legal services	11	6 156	978	233	39	13.0	–
541199	All other legal services	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	102	28 289	13 606	2 877	527	53.3	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	102	28 289	13 606	2 877	527	53.3	3.6
541211	Offices of certified public accountants	61	17 211	6 391	1 284	191	62.5	5.0
541219	Other accounting services	34	9 697	6 311	1 344	289	37.5	1.5
5413	Architectural, engineering, & related services	50	39 942	14 869	3 562	358	22.8	5.3
54133	Engineering services	32	31 018	11 589	2 768	253	21.4	6.7
541330	Engineering services	32	31 018	11 589	2 768	253	21.4	6.7
5414	Specialized design services	26	4 656	691	185	45	78.3	2.5
54141	Interior design services	15	D	D	D	b	D	D
541410	Interior design services	15	D	D	D	b	D	D
5415	Computer systems design & related services	58	116 929	12 723	2 800	310	5.2	2.1
54151	Computer systems design & related services	58	116 929	12 723	2 800	310	5.2	2.1
541512	Computer systems design services	27	D	D	D	b	D	D
541513	Computer facilities management services	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	65	21 339	9 285	2 346	130	42.1	6.6
54161	Management consulting services	50	14 122	6 553	1 907	93	45.8	8.8
541611	Administrative management & general management consulting service	24	9 159	4 648	1 577	73	32.1	8.0
54169	Other scientific & technical consulting services	13	D	D	D	b	D	D
541690	Other scientific & technical consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	26	12 237	4 736	1 162	666	17.7	7.0
54189	Other services related to advertising	4	1 700	167	36	7	22.0	–
541890	Other services related to advertising	4	1 700	167	36	7	22.0	–
5419	Other professional, scientific, & technical services	12	4 340	1 195	269	47	65.8	.8
54192	Photographic services	9	2 136	477	104	30	30.4	1.5
541921	Photographic studios, portrait	6	1 730	350	83	25	14.1	1.9
	PLANT CITY, FL							
54	**Professional, scientific, & technical services**	**52**	**11 934**	**5 503**	**1 209**	**193**	**42.7**	**15.7**
541	Professional, scientific, & technical services	52	11 934	5 503	1 209	193	42.7	15.7
5411	Legal services	16	3 766	1 922	447	65	53.7	6.1
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 368	1 487	301	49	12.8	27.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 368	1 487	301	49	12.8	27.2
5413	Architectural, engineering, & related services	8	2 495	1 211	275	48	31.4	22.4
	POMPANO BEACH, FL							
54	**Professional, scientific, & technical services**	**278**	**142 353**	**41 306**	**9 095**	**1 367**	**37.1**	**13.1**
541	Professional, scientific, & technical services	278	142 353	41 306	9 095	1 367	37.1	13.1
5411	Legal services	51	12 954	4 888	996	131	48.9	8.5
54111	Offices of lawyers	50	D	D	D	c	D	D
541110	Offices of lawyers	50	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	50	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	46	12 254	5 751	1 233	168	40.4	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	46	12 254	5 751	1 233	168	40.4	5.5
541211	Offices of certified public accountants	25	9 518	4 519	959	106	38.7	3.5
541219	Other accounting services	16	2 307	1 066	231	54	36.2	14.5
5413	Architectural, engineering, & related services	37	34 194	10 754	2 485	410	29.1	9.7
54133	Engineering services	21	28 122	9 223	2 071	269	32.2	10.1
541330	Engineering services	21	28 122	9 223	2 071	269	32.2	10.1
5414	Specialized design services	20	6 559	1 614	265	51	57.4	8.1
54141	Interior design services	8	D	D	D	a	D	D
541410	Interior design services	8	D	D	D	a	D	D
54143	Graphic design services	11	2 848	1 203	181	36	43.2	–
541430	Graphic design services	11	2 848	1 203	181	36	43.2	–
5415	Computer systems design & related services	31	15 680	6 129	1 492	133	29.0	53.1
54151	Computer systems design & related services	31	15 680	6 129	1 492	133	29.0	53.1
541511	Custom computer programming services	13	8 083	3 721	891	68	32.4	34.3
541512	Computer systems design services	13	6 705	1 969	523	51	16.3	82.8
5416	Management, scientific, & technical consulting services	44	15 683	5 439	1 142	150	51.1	3.6
54161	Management consulting services	35	8 798	3 106	560	77	81.5	5.8
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	28	37 914	4 543	959	173	32.2	2.8
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	5	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	POMPANO BEACH, FL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	15	5 420	1 740	425	83	33.7	53.5
54192	Photographic services	11	3 173	911	194	43	36.9	41.1
541922	Commercial photography	5	2 615	798	166	29	33.7	49.1
	PORT ORANGE, FL							
54	**Professional, scientific, & technical services**	**43**	**23 247**	**8 786**	**1 733**	**267**	**33.2**	**1.1**
541	Professional, scientific, & technical services	43	23 247	8 786	1 733	267	33.2	1.1
5411	Legal services	8	3 067	840	210	36	34.6	1.1
54111	Offices of lawyers	8	3 067	840	210	36	34.6	1.1
541110	Offices of lawyers	8	3 067	840	210	36	34.6	1.1
5411101	Offices of lawyers (except legal aid societies)	8	3 067	840	210	36	34.6	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 132	296	64	18	89.2	10.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 132	296	64	18	89.2	10.8
5413	Architectural, engineering, & related services	8	5 708	3 149	628	83	71.7	1.6
5418	Advertising & related services	5	10 969	3 959	726	113	8.1	.1
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418903	Sign painting & lettering shop	1	D	D	D	b	D	D
	PORT RICHEY, FL							
54	**Professional, scientific, & technical services**	**10**	**3 968**	**1 208**	**246**	**68**	**50.1**	**.9**
541	Professional, scientific, & technical services	10	3 968	1 208	246	68	50.1	.9
	PORT ST. JOE, FL							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
541219	Other accounting services	3	D	D	D	b	D	D
	PORT ST. LUCIE, FL							
54	**Professional, scientific, & technical services**	**94**	**25 928**	**9 876**	**2 275**	**348**	**41.3**	**15.3**
541	Professional, scientific, & technical services	94	25 928	9 876	2 275	348	41.3	15.3
5411	Legal services	24	9 165	3 707	957	119	30.0	1.1
54111	Offices of lawyers	22	D	D	D	c	D	D
541110	Offices of lawyers	22	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	2 082	616	139	50	84.2	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	2 082	616	139	50	84.2	6.0
5413	Architectural, engineering, & related services	21	10 664	4 121	941	125	34.2	34.4
54133	Engineering services	13	9 650	3 748	852	106	32.5	36.0
541330	Engineering services	13	9 650	3 748	852	106	32.5	36.0
5418	Advertising & related services	7	1 419	573	53	16	56.5	–
	PUNTA GORDA, FL							
54	**Professional, scientific, & technical services**	**68**	**20 850**	**9 643**	**2 083**	**305**	**32.9**	**4.4**
541	Professional, scientific, & technical services	68	20 850	9 643	2 083	305	32.9	4.4
5411	Legal services	24	8 050	4 475	846	119	25.1	8.9
54111	Offices of lawyers	23	D	D	D	c	D	D
541110	Offices of lawyers	23	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 073	621	144	39	89.0	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 073	621	144	39	89.0	5.5
5413	Architectural, engineering, & related services	12	5 617	2 648	601	77	18.9	–
5418	Advertising & related services	2	D	D	D	b	D	D
	QUINCY, FL							
54	**Professional, scientific, & technical services**	**21**	**5 048**	**1 375**	**308**	**74**	**87.5**	**7.5**
541	Professional, scientific, & technical services	21	5 048	1 375	308	74	87.5	7.5
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RIVIERA BEACH, FL							
54	**Professional, scientific, & technical services**	**58**	**31 117**	**13 249**	**2 503**	**240**	**42.4**	**3.9**
541	Professional, scientific, & technical services	58	31 117	13 249	2 503	240	42.4	3.9
5411	Legal services	30	15 168	6 874	1 333	125	20.8	6.0
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5413	Architectural, engineering, & related services	6	5 490	2 457	384	36	63.8	–
5418	Advertising & related services	3	D	D	D	b	D	D
	ROCKLEDGE, FL							
54	**Professional, scientific, & technical services**	**40**	**16 476**	**6 710**	**1 428**	**199**	**51.9**	**4.8**
541	Professional, scientific, & technical services	40	16 476	6 710	1 428	199	51.9	4.8
5411	Legal services	12	3 144	1 440	309	41	49.7	13.7
54111	Offices of lawyers	12	3 144	1 440	309	41	49.7	13.7
541110	Offices of lawyers	12	3 144	1 440	309	41	49.7	13.7
5411101	Offices of lawyers (except legal aid societies)	12	3 144	1 440	309	41	49.7	13.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 473	1 117	275	45	32.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 473	1 117	275	45	32.1	–
5413	Architectural, engineering, & related services	7	5 770	1 505	325	43	74.7	–
5416	Management, scientific, & technical consulting services	6	3 106	1 331	266	35	31.6	5.2
	ROYAL PALM BEACH, FL							
54	**Professional, scientific, & technical services**	**43**	**11 244**	**3 798**	**762**	**158**	**81.4**	**3.3**
541	Professional, scientific, & technical services	43	11 244	3 798	762	158	81.4	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	12	4 226	1 933	395	77	77.9	5.1
	SAFETY HARBOR, FL							
54	**Professional, scientific, & technical services**	**61**	**17 319**	**7 867**	**1 045**	**161**	**50.1**	**5.6**
541	Professional, scientific, & technical services	61	17 319	7 867	1 045	161	50.1	5.6
5411	Legal services	6	D	D	D	a	D	D
54111	Offices of lawyers	6	D	D	D	a	D	D
541110	Offices of lawyers	6	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	2 069	870	189	28	51.2	12.0
5416	Management, scientific, & technical consulting services	15	4 960	1 475	314	51	76.1	.4
	ST. AUGUSTINE, FL							
54	**Professional, scientific, & technical services**	**109**	**38 037**	**13 476**	**2 788**	**470**	**45.0**	**3.8**
541	Professional, scientific, & technical services	109	38 037	13 476	2 788	470	45.0	3.8
5411	Legal services	33	9 676	4 089	882	121	58.8	3.9
54111	Offices of lawyers	33	9 676	4 089	882	121	58.8	3.9
541110	Offices of lawyers	33	9 676	4 089	882	121	58.8	3.9
5411101	Offices of lawyers (except legal aid societies)	33	9 676	4 089	882	121	58.8	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	4 115	2 345	492	88	43.8	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	4 115	2 345	492	88	43.8	5.0
5413	Architectural, engineering, & related services	16	3 980	1 484	314	56	67.6	5.2
5416	Management, scientific, & technical consulting services	11	3 623	1 461	182	33	90.0	9.1
5418	Advertising & related services	9	8 643	893	182	23	23.6	2.3
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	c	D	D
54192	Photographic services	4	D	D	D	c	D	D
541921	Photographic studios, portrait	4	D	D	D	c	D	D
	ST. AUGUSTINE BEACH, FL							
54	**Professional, scientific, & technical services**	**4**	**731**	**266**	**56**	**5**	**32.7**	**21.8**
	ST. CLOUD, FL							
54	**Professional, scientific, & technical services**	**22**	**4 767**	**1 671**	**334**	**80**	**52.1**	**30.1**
541	Professional, scientific, & technical services	22	4 767	1 671	334	80	52.1	30.1
5418	Advertising & related services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. PETE BEACH, FL *							
54	**Professional, scientific, & technical services**	**22**	**3 859**	**1 556**	**297**	**64**	**47.0**	**3.0**
541	Professional, scientific, & technical services	22	3 859	1 556	297	64	47.0	3.0
	ST. PETERSBURG, FL							
54	**Professional, scientific, & technical services**	**842**	**792 717**	**373 072**	**75 971**	**10 581**	**16.0**	**3.7**
541	Professional, scientific, & technical services	842	792 717	373 072	75 971	10 581	16.0	3.7
5411	Legal services	326	135 131	64 401	13 561	1 483	30.3	3.9
54111	Offices of lawyers	325	D	D	D	g	D	D
541110	Offices of lawyers	325	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	325	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	144	382 031	216 518	40 952	6 780	3.8	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	144	382 031	216 518	40 952	6 780	3.8	.5
541211	Offices of certified public accountants	80	D	D	D	e	D	D
541213	Tax return preparation services	8	D	D	D	c	D	D
541214	Payroll services	2	D	D	D	i	D	D
541219	Other accounting services	54	D	D	D	c	D	D
5413	Architectural, engineering, & related services	96	48 037	24 922	5 582	744	41.0	1.5
54131	Architectural services	24	13 961	6 348	1 383	154	59.9	.3
541310	Architectural services	24	13 961	6 348	1 383	154	59.9	.3
54133	Engineering services	54	15 904	8 494	1 877	226	65.9	2.9
541330	Engineering services	54	15 904	8 494	1 877	226	65.9	2.9
54134	Drafting services	8	4 503	1 777	377	68	4.4	2.3
541340	Drafting services	8	4 503	1 777	377	68	4.4	2.3
54137	Surveying & mapping (except geophysical) services	6	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	e	D	D
5414	Specialized design services	31	D	D	D	b	D	D
54141	Interior design services	15	D	D	D	b	D	D
541410	Interior design services	15	D	D	D	b	D	D
54143	Graphic design services	16	D	D	D	b	D	D
541430	Graphic design services	16	D	D	D	b	D	D
5415	Computer systems design & related services	74	23 943	11 592	2 716	383	42.4	44.7
54151	Computer systems design & related services	74	23 943	11 592	2 716	383	42.4	44.7
541511	Custom computer programming services	39	15 201	7 404	1 606	242	34.6	55.6
541512	Computer systems design services	23	6 731	3 593	977	124	59.4	17.7
5416	Management, scientific, & technical consulting services	97	95 815	36 768	8 378	679	22.1	4.4
54161	Management consulting services	77	89 751	34 271	7 716	598	22.2	4.5
541611	Administrative management & general management consulting service	29	40 732	13 889	3 468	177	28.6	7.6
541612	Human resources & executive search consulting services	22	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	15	D	D	D	c	D	D
541613	Marketing consulting services	23	34 676	13 778	2 825	289	13.3	2.3
54162	Environmental consulting services	10	3 677	1 483	494	61	17.4	.9
541620	Environmental consulting services	10	3 677	1 483	494	61	17.4	.9
5418	Advertising & related services	51	88 993	14 018	3 424	288	16.7	3.5
54186	Direct mail advertising	5	D	D	D	c	D	D
541860	Direct mail advertising	5	D	D	D	c	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	19	D	D	D	c	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	SANFORD, FL							
54	**Professional, scientific, & technical services**	**63**	**24 837**	**12 603**	**2 571**	**342**	**28.3**	**5.0**
541	Professional, scientific, & technical services	63	24 837	12 603	2 571	342	28.3	5.0
5411	Legal services	22	5 723	2 454	496	61	28.0	4.1
54111	Offices of lawyers	22	5 723	2 454	496	61	28.0	4.1
541110	Offices of lawyers	22	5 723	2 454	496	61	28.0	4.1
5411101	Offices of lawyers (except legal aid societies)	22	5 723	2 454	496	61	28.0	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 494	1 191	318	63	29.8	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 494	1 191	318	63	29.8	3.9
5413	Architectural, engineering, & related services	11	7 590	4 874	1 034	101	28.6	8.1
5414	Specialized design services	6	2 059	500	53	13	34.9	12.0
5416	Management, scientific, & technical consulting services	5	3 432	1 393	294	40	33.3	–
	SANIBEL, FL							
54	**Professional, scientific, & technical services**	**38**	**13 402**	**5 299**	**710**	**117**	**48.2**	**5.0**
541	Professional, scientific, & technical services	38	13 402	5 299	710	117	48.2	5.0
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SARASOTA, FL							
54	**Professional, scientific, & technical services**	**483**	**329 202**	**137 657**	**29 389**	**2 969**	**23.9**	**30.2**
541	Professional, scientific, & technical services	483	329 202	137 657	29 389	2 969	23.9	30.2
5411	Legal services	228	115 914	59 887	11 456	1 221	27.0	3.5
54111	Offices of lawyers	225	D	D	D	g	D	D
541110	Offices of lawyers	225	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	225	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	68	107 804	37 005	8 291	929	7.8	77.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	68	107 804	37 005	8 291	929	7.8	77.1
541211	Offices of certified public accountants	48	104 865	35 857	8 011	869	6.5	79.1
541219	Other accounting services	15	1 519	612	122	32	76.4	4.4
5413	Architectural, engineering, & related services	55	24 654	9 102	2 042	218	48.6	8.3
54131	Architectural services	33	15 400	5 612	1 277	144	41.2	3.0
541310	Architectural services	33	15 400	5 612	1 277	144	41.2	3.0
54133	Engineering services	19	8 538	3 231	707	66	60.5	18.7
541330	Engineering services	19	8 538	3 231	707	66	60.5	18.7
5414	Specialized design services	28	12 597	1 816	429	69	48.5	1.1
54141	Interior design services	21	11 467	1 678	397	63	44.4	.2
541410	Interior design services	21	11 467	1 678	397	63	44.4	.2
5415	Computer systems design & related services	22	29 281	13 703	3 866	239	18.5	12.8
54151	Computer systems design & related services	22	29 281	13 703	3 866	239	18.5	12.8
541511	Custom computer programming services	12	17 939	8 910	2 695	150	12.9	20.8
541512	Computer systems design services	7	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	46	24 765	11 109	2 127	176	36.5	18.4
54161	Management consulting services	34	19 020	8 277	1 516	113	18.5	23.3
541611	Administrative management & general management consulting service	20	13 746	6 363	1 108	71	13.5	27.7
54169	Other scientific & technical consulting services	9	5 503	2 766	607	61	97.7	.2
541690	Other scientific & technical consulting services	9	5 503	2 766	607	61	97.7	.2
5418	Advertising & related services	23	9 513	2 645	612	78	43.1	8.1
54189	Other services related to advertising	7	3 667	530	117	28	54.2	15.7
541890	Other services related to advertising	7	3 667	530	117	28	54.2	15.7
5418903	Sign painting & lettering shop	3	1 923	328	89	15	D	–
	SATELLITE BEACH, FL							
54	**Professional, scientific, & technical services**	**36**	**15 624**	**5 551**	**1 274**	**165**	**15.8**	**10.7**
541	Professional, scientific, & technical services	36	15 624	5 551	1 274	165	15.8	10.7
5413	Architectural, engineering, & related services	9	2 249	968	246	43	62.4	–
5417	Scientific research & development services	2	D	D	D	b	D	D
	SEBASTIAN, FL							
54	**Professional, scientific, & technical services**	**26**	**2 833**	**976**	**202**	**45**	**59.1**	**17.3**
541	Professional, scientific, & technical services	26	2 833	976	202	45	59.1	17.3
	SEBRING, FL							
54	**Professional, scientific, & technical services**	**55**	**14 146**	**6 566**	**1 645**	**252**	**42.7**	**15.2**
541	Professional, scientific, & technical services	55	14 146	6 566	1 645	252	42.7	15.2
5411	Legal services	26	5 780	2 524	564	107	48.9	3.3
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 824	2 606	743	83	27.2	36.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 824	2 606	743	83	27.2	36.5
5413	Architectural, engineering, & related services	6	2 389	1 194	285	49	42.5	–
	SEMINOLE, FL							
54	**Professional, scientific, & technical services**	**56**	**17 603**	**6 144**	**1 279**	**214**	**55.3**	**3.4**
541	Professional, scientific, & technical services	56	17 603	6 144	1 279	214	55.3	3.4
5411	Legal services	19	6 309	3 230	679	102	31.5	3.4
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 897	1 243	313	54	47.1	12.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 897	1 243	313	54	47.1	12.4
5413	Architectural, engineering, & related services	6	1 937	643	84	9	24.7	–
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTH DAYTONA, FL							
54	**Professional, scientific, & technical services**	**23**	**8 338**	**2 795**	**680**	**102**	**33.5**	**1.0**
541	Professional, scientific, & technical services	23	8 338	2 795	680	102	33.5	1.0
5411	Legal services	8	4 448	1 447	340	38	22.6	–
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	SOUTH MIAMI, FL							
54	**Professional, scientific, & technical services**	**114**	**33 204**	**11 137**	**2 084**	**326**	**60.4**	**13.1**
541	Professional, scientific, & technical services	114	33 204	11 137	2 084	326	60.4	13.1
5411	Legal services	48	18 815	6 139	1 014	137	54.0	7.7
54111	Offices of lawyers	46	D	D	D	c	D	D
541110	Offices of lawyers	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	5 206	2 318	471	79	60.9	22.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	5 206	2 318	471	79	60.9	22.5
541219	Other accounting services	10	1 538	722	174	31	23.5	56.0
5413	Architectural, engineering, & related services	16	3 842	1 118	245	45	86.2	2.8
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
	SOUTH PASADENA, FL							
54	**Professional, scientific, & technical services**	**13**	**3 000**	**1 521**	**291**	**36**	**52.9**	**–**
541	Professional, scientific, & technical services	13	3 000	1 521	291	36	52.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 390	947	210	20	26.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 390	947	210	20	26.0	–
	SPRINGFIELD, FL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	STARKE, FL							
54	**Professional, scientific, & technical services**	**18**	**4 421**	**1 832**	**434**	**65**	**47.7**	**.8**
541	Professional, scientific, & technical services	18	4 421	1 832	434	65	47.7	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
	STUART, FL							
54	**Professional, scientific, & technical services**	**198**	**86 027**	**37 277**	**8 274**	**1 069**	**32.3**	**5.1**
541	Professional, scientific, & technical services	198	86 027	37 277	8 274	1 069	32.3	5.1
5411	Legal services	91	42 430	19 059	4 026	469	32.4	6.1
54111	Offices of lawyers	90	D	D	D	e	D	D
541110	Offices of lawyers	90	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	90	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	11 713	5 625	1 362	223	26.4	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	11 713	5 625	1 362	223	26.4	2.6
541211	Offices of certified public accountants	22	9 033	4 204	1 040	120	29.3	.5
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	17 450	8 067	1 875	217	32.4	1.9
54133	Engineering services	13	12 141	6 160	1 550	165	5.6	–
541330	Engineering services	13	12 141	6 160	1 550	165	5.6	–
5414	Specialized design services	9	4 040	969	244	41	39.0	6.6
54143	Graphic design services	5	2 114	416	126	20	15.6	12.5
541430	Graphic design services	5	2 114	416	126	20	15.6	12.5
5416	Management, scientific, & technical consulting services	18	3 347	1 517	258	43	73.0	12.8
5418	Advertising & related services	11	4 903	1 381	406	53	12.1	6.6
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SUNRISE, FL							
54	**Professional, scientific, & technical services**	**187**	**94 543**	**22 065**	**4 968**	**643**	**30.1**	**5.2**
541	Professional, scientific, & technical services	187	94 543	22 065	4 968	643	30.1	5.2
5411	Legal services	31	10 692	3 231	740	108	34.7	12.4
54111	Offices of lawyers	29	D	D	D	b	D	D
541110	Offices of lawyers	29	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	5 404	1 991	415	84	85.7	14.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	5 404	1 991	415	84	85.7	14.0
541219	Other accounting services	19	3 087	1 274	281	55	83.8	16.2
5413	Architectural, engineering, & related services	18	6 273	2 406	525	92	66.6	–
5414	Specialized design services	7	1 938	188	51	11	100.0	–
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	34	49 839	9 266	2 126	150	10.6	1.1
54151	Computer systems design & related services	34	49 839	9 266	2 126	150	10.6	1.1
541512	Computer systems design services	8	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	24	9 425	3 076	672	89	50.1	12.0
54161	Management consulting services	19	7 877	2 061	446	81	57.8	11.7
5418	Advertising & related services	23	7 535	1 168	279	71	35.2	4.6
54189	Other services related to advertising	8	5 333	519	106	21	34.0	–
541890	Other services related to advertising	8	5 333	519	106	21	34.0	–
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
	SURFSIDE, FL							
54	**Professional, scientific, & technical services**	**13**	**1 209**	**376**	**57**	**12**	**97.4**	**2.6**
541	Professional, scientific, & technical services	13	1 209	376	57	12	97.4	2.6
	SWEETWATER, FL							
54	**Professional, scientific, & technical services**	**17**	**2 562**	**1 075**	**250**	**48**	**88.2**	**2.3**
541	Professional, scientific, & technical services	17	2 562	1 075	250	48	88.2	2.3
	TALLAHASSEE, FL							
54	**Professional, scientific, & technical services**	**704**	**654 032**	**277 270**	**59 989**	**6 304**	**19.3**	**7.1**
541	Professional, scientific, & technical services	704	654 032	277 270	59 989	6 304	19.3	7.1
5411	Legal services	299	255 081	126 509	23 801	2 490	19.5	4.8
54111	Offices of lawyers	292	252 737	125 528	23 571	2 456	19.7	4.7
541110	Offices of lawyers	292	252 737	125 528	23 571	2 456	19.7	4.7
5411101	Offices of lawyers (except legal aid societies)	292	252 737	125 528	23 571	2 456	19.7	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	75	28 621	16 416	3 702	591	23.5	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	75	28 621	16 416	3 702	591	23.5	7.5
541211	Offices of certified public accountants	50	23 028	14 130	3 009	329	17.5	2.1
541213	Tax return preparation services	7	3 184	1 077	457	224	12.1	51.3
541219	Other accounting services	18	2 409	1 209	236	38	95.7	1.4
5413	Architectural, engineering, & related services	97	117 520	50 019	12 654	1 166	12.0	3.8
54131	Architectural services	22	18 327	5 793	1 247	157	15.4	2.5
541310	Architectural services	22	18 327	5 793	1 247	157	15.4	2.5
54133	Engineering services	60	90 298	40 622	10 441	863	11.7	4.4
541330	Engineering services	60	90 298	40 622	10 441	863	11.7	4.4
54137	Surveying & mapping (except geophysical) services	6	5 424	2 882	687	97	2.2	.4
541370	Surveying & mapping (except geophysical) services	6	5 424	2 882	687	97	2.2	.4
5414	Specialized design services	20	D	D	D	b	D	D
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	55	157 558	46 092	11 518	961	14.4	11.3
54151	Computer systems design & related services	55	157 558	46 092	11 518	961	14.4	11.3
541511	Custom computer programming services	15	64 567	31 910	8 515	657	22.0	24.2
541512	Computer systems design services	30	91 112	13 698	2 875	285	8.7	.9
5415121	Computer systems integrators	11	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	19	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	86	52 577	23 927	5 261	472	30.0	16.3
54161	Management consulting services	55	24 620	11 528	2 602	208	26.9	9.8
541611	Administrative management & general management consulting service	35	17 542	7 837	1 971	154	12.1	12.9
541612	Human resources & executive search consulting services	12	D	D	D	b	D	D
54162	Environmental consulting services	13	D	D	D	c	D	D
541620	Environmental consulting services	13	D	D	D	c	D	D
54169	Other scientific & technical consulting services	18	D	D	D	c	D	D
541690	Other scientific & technical consulting services	18	D	D	D	c	D	D
5418	Advertising & related services	46	26 372	9 309	1 995	298	42.0	.4
54181	Advertising agencies	13	D	D	D	c	D	D
541810	Advertising agencies	13	D	D	D	c	D	D
54182	Public relations agencies	24	11 547	4 083	778	93	67.8	.3
541820	Public relations agencies	24	11 547	4 083	778	93	67.8	.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TALLAHASSEE, FL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	20	D	D	D	e	D	D
54192	Photographic services	11	D	D	D	c	D	D
541921	Photographic studios, portrait	9	D	D	D	c	D	D
	TAMARAC, FL							
54	**Professional, scientific, & technical services**	**175**	**74 477**	**28 550**	**6 198**	**724**	**57.2**	**7.8**
541	Professional, scientific, & technical services	175	74 477	28 550	6 198	724	57.2	7.8
5411	Legal services	38	9 786	4 489	714	106	41.9	7.6
54111	Offices of lawyers	35	D	D	D	b	D	D
5411110	Offices of lawyers	35	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	13 708	5 315	1 112	156	40.4	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	13 708	5 315	1 112	156	40.4	11.1
541211	Offices of certified public accountants	29	9 384	3 734	811	112	45.1	5.6
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	4 533	1 831	460	51	67.5	9.2
5414	Specialized design services	8	3 222	344	52	14	87.0	13.0
5415	Computer systems design & related services	17	16 003	8 081	1 872	134	84.1	1.4
54151	Computer systems design & related services	17	16 003	8 081	1 872	134	84.1	1.4
541511	Custom computer programming services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	29	11 750	5 880	1 286	127	46.1	2.5
54161	Management consulting services	23	11 437	5 791	1 266	117	44.6	2.6
541612	Human resources & executive search consulting services	8	6 911	4 132	817	77	23.0	1.6
5416122	Executive placement services	7	D	D	D	b	D	D
5418	Advertising & related services	18	11 323	1 642	429	76	51.0	4.9
54189	Other services related to advertising	5	3 608	273	52	9	82.2	14.7
541890	Other services related to advertising	5	3 608	273	52	9	82.2	14.7
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	TAMPA, FL							
54	**Professional, scientific, & technical services**	**1 780**	**3 145 243**	**1 112 808**	**319 219**	**26 172**	**8.9**	**3.9**
541	Professional, scientific, & technical services	1 780	3 145 243	1 112 808	319 219	26 172	8.9	3.9
5411	Legal services	713	622 858	320 604	64 960	5 391	16.6	3.3
54111	Offices of lawyers	688	610 190	316 870	64 032	5 254	16.6	3.2
5411110	Offices of lawyers	688	610 190	316 870	64 032	5 254	16.6	3.2
5411101	Offices of lawyers (except legal aid societies)	688	610 190	316 870	64 032	5 254	16.6	3.2
54119	Other legal services	25	12 668	3 734	928	137	17.0	7.5
541191	Title abstract & settlement offices	18	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	206	346 922	177 032	86 355	7 448	6.1	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	206	346 922	177 032	86 355	7 448	6.1	1.2
541211	Offices of certified public accountants	135	292 613	149 501	80 910	6 565	5.7	1.0
541214	Payroll services	7	D	D	D	c	D	D
541219	Other accounting services	58	D	D	D	f	D	D
5413	Architectural, engineering, & related services	255	368 811	151 196	34 267	3 456	12.1	9.1
54131	Architectural services	61	81 617	26 614	5 648	607	8.3	4.3
541310	Architectural services	61	81 617	26 614	5 648	607	8.3	4.3
54133	Engineering services	160	263 319	115 228	26 456	2 508	13.0	10.6
541330	Engineering services	160	263 319	115 228	26 456	2 508	13.0	10.6
54135	Building inspection services	3	D	D	D	b	D	D
541350	Building inspection services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	11	5 085	3 196	678	117	11.6	1.5
541370	Surveying & mapping (except geophysical) services	11	5 085	3 196	678	117	11.6	1.5
54138	Testing laboratories	14	10 263	4 741	1 212	176	23.7	18.9
541380	Testing laboratories	14	10 263	4 741	1 212	176	23.7	18.9
5414	Specialized design services	60	26 266	6 939	1 496	258	37.6	9.0
54141	Interior design services	27	D	D	D	c	D	D
541410	Interior design services	27	D	D	D	c	D	D
54143	Graphic design services	30	12 180	3 870	861	133	22.0	19.3
541430	Graphic design services	30	12 180	3 870	861	133	22.0	19.3
5414301	Graphic design services (except commercial art & medical artists)	28	D	D	D	c	D	D
5415	Computer systems design & related services	145	1 424 209	301 891	98 634	6 005	1.5	1.5
54151	Computer systems design & related services	145	1 424 209	301 891	98 634	6 005	1.5	1.5
541511	Custom computer programming services	58	D	D	D	g	D	D
541512	Computer systems design services	69	143 699	37 913	8 242	822	5.8	3.5
5415121	Computer systems integrators	30	100 565	15 186	3 330	323	5.2	2.3
5415122	Computer systems consultants (except systems integrators)	39	43 134	22 727	4 912	499	7.3	6.3
541513	Computer facilities management services	2	D	D	D	h	D	D
541519	Other computer related services	16	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TAMPA, FL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	210	201 524	99 962	19 778	2 152	18.6	7.5
54161	Management consulting services	167	180 342	88 861	17 090	1 830	18.2	6.8
541611	Administrative management & general management consulting service	76	119 961	63 332	11 825	1 191	5.3	4.3
541612	Human resources & executive search consulting services	48	32 969	17 523	3 564	471	22.0	16.2
5416122	Executive placement services	29	12 948	7 002	1 246	130	38.9	7.4
5416123	Human resources & personnel management consulting	19	20 021	10 521	2 318	341	11.0	22.0
541613	Marketing consulting services	28	D	D	D	c	D	D
54162	Environmental consulting services	17	10 366	6 323	1 606	175	21.6	8.0
541620	Environmental consulting services	17	10 366	6 323	1 606	175	21.6	8.0
54169	Other scientific & technical consulting services	26	10 816	4 778	1 082	147	22.1	18.6
541690	Other scientific & technical consulting services	26	10 816	4 778	1 082	147	22.1	18.6
5417	Scientific research & development services	20	21 118	7 917	1 834	183	9.7	3.9
54171	R&D in the physical, engineering, & life sciences	18	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	18	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	15	18 811	6 699	1 561	161	9.0	4.4
5418	Advertising & related services	113	91 396	35 638	9 214	895	36.6	21.8
54181	Advertising agencies	58	46 746	23 051	5 850	529	18.7	22.7
541810	Advertising agencies	58	46 746	23 051	5 850	529	18.7	22.7
54182	Public relations agencies	13	8 644	2 670	709	83	70.9	4.3
541820	Public relations agencies	13	8 644	2 670	709	83	70.9	4.3
54183	Media buying services	3	D	D	D	b	D	D
541830	Media buying services	3	D	D	D	b	D	D
54189	Other services related to advertising	21	15 009	3 136	735	115	60.6	1.2
541890	Other services related to advertising	21	15 009	3 136	735	115	60.6	1.2
5418903	Sign painting & lettering shop	5	2 111	676	177	34	73.9	–
5419	Other professional, scientific, & technical services	58	42 139	11 629	2 681	384	16.2	9.6
54191	Marketing research & public opinion polling	13	25 765	7 760	1 885	195	11.7	11.7
541910	Marketing research & public opinion polling	13	25 765	7 760	1 885	195	11.7	11.7
54192	Photographic services	34	12 359	2 601	523	147	27.8	2.9
541921	Photographic studios, portrait	22	D	D	D	c	D	D
541922	Commercial photography	12	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	11	4 015	1 268	273	42	9.6	17.1
541990	All other professional, scientific, & technical services	11	4 015	1 268	273	42	9.6	17.1
	TARPON SPRINGS, FL							
54	**Professional, scientific, & technical services**	**63**	**15 640**	**7 236**	**1 378**	**352**	**41.1**	**4.8**
541	Professional, scientific, & technical services	63	15 640	7 236	1 378	352	41.1	4.8
5411	Legal services	23	5 952	2 482	317	67	45.1	3.0
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	2 264	985	166	36	42.0	1.9
5418	Advertising & related services	2	D	D	D	b	D	D
	TAVARES, FL							
54	**Professional, scientific, & technical services**	**46**	**13 775**	**6 767**	**1 443**	**192**	**47.0**	**4.2**
541	Professional, scientific, & technical services	46	13 775	6 767	1 443	192	47.0	4.2
5411	Legal services	29	8 393	4 197	878	113	61.5	3.5
54111	Offices of lawyers	28	D	D	D	c	D	D
541110	Offices of lawyers	28	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	c	D	D
5413	Architectural, engineering, & related services	6	3 493	1 854	417	49	21.2	2.8
5418	Advertising & related services	5	1 351	515	102	18	19.5	1.1
	TEMPLE TERRACE, FL							
54	**Professional, scientific, & technical services**	**58**	**23 486**	**9 574**	**2 190**	**517**	**27.0**	**31.6**
541	Professional, scientific, & technical services	58	23 486	9 574	2 190	517	27.0	31.6
5411	Legal services	10	3 170	1 228	228	24	41.6	4.4
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 337	2 463	598	66	31.8	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 337	2 463	598	66	31.8	6.5
541211	Offices of certified public accountants	10	3 684	2 197	521	55	19.7	7.6
5413	Architectural, engineering, & related services	9	4 598	2 514	573	69	37.8	–
5415	Computer systems design & related services	8	5 328	2 272	457	44	7.9	73.8
54151	Computer systems design & related services	8	5 328	2 272	457	44	7.9	73.8
5416	Management, scientific, & technical consulting services	8	3 771	511	208	288	10.5	80.9
54161	Management consulting services	6	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TEQUESTA, FL							
54	**Professional, scientific, & technical services**	**30**	**7 585**	**2 197**	**536**	**76**	**64.4**	**6.3**
541	Professional, scientific, & technical services	30	7 585	2 197	536	76	64.4	6.3
	TITUSVILLE, FL							
54	**Professional, scientific, & technical services**	**79**	**25 195**	**11 435**	**2 550**	**286**	**35.1**	**9.6**
541	Professional, scientific, & technical services	79	25 195	11 435	2 550	286	35.1	9.6
5411	Legal services	22	6 377	3 028	736	78	45.7	6.0
54111	Offices of lawyers	22	6 377	3 028	736	78	45.7	6.0
541110	Offices of lawyers	22	6 377	3 028	736	78	45.7	6.0
5411101	Offices of lawyers (except legal aid societies)	22	6 377	3 028	736	78	45.7	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 152	1 307	285	69	61.1	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 152	1 307	285	69	61.1	11.5
5413	Architectural, engineering, & related services	16	9 917	5 099	1 195	85	12.9	4.2
54133	Engineering services	8	9 231	4 795	1 141	72	7.0	4.0
541330	Engineering services	8	9 231	4 795	1 141	72	7.0	4.0
	TREASURE ISLAND, FL							
54	**Professional, scientific, & technical services**	**28**	**4 131**	**1 142**	**160**	**31**	**84.8**	**4.6**
541	Professional, scientific, & technical services	28	4 131	1 142	160	31	84.8	4.6
	UMATILLA, FL							
54	**Professional, scientific, & technical services**	**7**	**1 663**	**638**	**108**	**24**	**73.1**	**4.7**
541	Professional, scientific, & technical services	7	1 663	638	108	24	73.1	4.7
	VALPARAISO, FL							
54	**Professional, scientific, & technical services**	**8**	**1 969**	**843**	**160**	**22**	**33.3**	**–**
541	Professional, scientific, & technical services	8	1 969	843	160	22	33.3	–
	VENICE, FL							
54	**Professional, scientific, & technical services**	**60**	**30 702**	**13 452**	**3 227**	**786**	**20.6**	**3.3**
541	Professional, scientific, & technical services	60	30 702	13 452	3 227	786	20.6	3.3
5411	Legal services	25	8 791	4 866	870	92	26.0	6.9
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 919	1 382	305	54	44.6	14.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 919	1 382	305	54	44.6	14.4
5413	Architectural, engineering, & related services	8	1 493	305	77	15	86.5	–
5417	Scientific research & development services	1	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	f	D	D
	VERO BEACH, FL							
54	**Professional, scientific, & technical services**	**172**	**79 149**	**30 460**	**6 563**	**795**	**32.2**	**3.6**
541	Professional, scientific, & technical services	172	79 149	30 460	6 563	795	32.2	3.6
5411	Legal services	59	27 936	13 315	2 876	308	20.1	2.6
54111	Offices of lawyers	54	27 083	12 822	2 749	288	20.2	2.5
541110	Offices of lawyers	54	27 083	12 822	2 749	288	20.2	2.5
5411101	Offices of lawyers (except legal aid societies)	54	27 083	12 822	2 749	288	20.2	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	9 123	4 405	878	149	48.4	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	9 123	4 405	878	149	48.4	8.2
541211	Offices of certified public accountants	23	6 875	3 417	658	97	35.9	6.5
5413	Architectural, engineering, & related services	27	17 384	6 981	1 685	181	36.4	.2
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	9	10 880	4 576	1 196	105	27.4	.3
541330	Engineering services	9	10 880	4 576	1 196	105	27.4	.3
5414	Specialized design services	18	14 143	2 174	448	55	32.3	5.8
54141	Interior design services	16	D	D	D	b	D	D
541410	Interior design services	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WAUCHULA, FL							
54	**Professional, scientific, & technical services**	**17**	**2 230**	**926**	**214**	**62**	**53.0**	**14.0**
541	Professional, scientific, & technical services	17	2 230	926	214	62	53.0	14.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	898	265	73	31	85.6	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	898	265	73	31	85.6	4.7
	WELLINGTON, FL *							
54	**Professional, scientific, & technical services**	**89**	**21 751**	**6 230**	**1 275**	**173**	**70.9**	**9.6**
541	Professional, scientific, & technical services	89	21 751	6 230	1 275	173	70.9	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 042	778	180	34	39.7	30.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 042	778	180	34	39.7	30.8
5413	Architectural, engineering, & related services	23	5 727	2 485	483	65	78.5	1.0
5414	Specialized design services	4	2 371	194	36	7	100.0	–
5416	Management, scientific, & technical consulting services	19	5 621	1 382	238	18	49.1	18.2
54161	Management consulting services	17	D	D	D	a	D	D
5418	Advertising & related services	7	D	D	D	a	D	D
	WEST MELBOURNE, FL							
54	**Professional, scientific, & technical services**	**23**	**20 836**	**7 919**	**1 583**	**389**	**22.5**	**1.6**
541	Professional, scientific, & technical services	23	20 836	7 919	1 583	389	22.5	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	10	16 478	6 150	1 031	109	17.2	.5
54133	Engineering services	7	16 182	6 051	1 011	104	15.7	.5
541330	Engineering services	7	16 182	6 051	1 011	104	15.7	.5
	WEST MIAMI, FL							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	WESTON, FL *							
54	**Professional, scientific, & technical services**	**48**	**58 180**	**15 150**	**4 949**	**280**	**9.2**	**.4**
541	Professional, scientific, & technical services	48	58 180	15 150	4 949	280	9.2	.4
5416	Management, scientific, & technical consulting services	15	D	D	D	c	D	D
54161	Management consulting services	13	D	D	D	c	D	D
541611	Administrative management & general management consulting service	8	D	D	D	c	D	D
	WEST PALM BEACH, FL							
54	**Professional, scientific, & technical services**	**758**	**644 170**	**305 847**	**65 132**	**6 079**	**16.8**	**8.1**
541	Professional, scientific, & technical services	758	644 170	305 847	65 132	6 079	16.8	8.1
5411	Legal services	435	400 351	192 695	38 261	2 978	15.5	6.0
54111	Offices of lawyers	423	388 588	190 853	37 790	2 927	15.9	5.7
5411101	Offices of lawyers	423	388 588	190 853	37 790	2 927	15.9	5.7
54119	Other legal services	12	11 763	1 842	471	51	3.2	15.4
541191	Title abstract & settlement offices	9	11 544	1 765	444	48	2.1	14.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	75	58 945	37 347	8 625	1 547	15.9	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	75	58 945	37 347	8 625	1 547	15.9	1.8
541211	Offices of certified public accountants	53	28 381	13 845	2 740	265	21.2	1.6
541214	Payroll services	3	26 581	22 213	5 738	1 251	–	–
541219	Other accounting services	16	3 626	1 227	142	29	83.6	16.4
5413	Architectural, engineering, & related services	85	82 696	40 028	9 002	802	13.5	12.4
54131	Architectural services	30	19 341	7 960	1 654	180	15.7	4.2
541310	Architectural services	30	19 341	7 960	1 654	180	15.7	4.2
54133	Engineering services	41	58 682	30 187	6 871	555	11.8	15.8
541330	Engineering services	41	58 682	30 187	6 871	555	11.8	15.8
54137	Surveying & mapping (except geophysical) services	7	2 717	1 134	292	40	28.7	–
541370	Surveying & mapping (except geophysical) services	7	2 717	1 134	292	40	28.7	–
5414	Specialized design services	38	18 411	3 704	920	143	52.1	.4
54141	Interior design services	28	16 229	3 252	798	126	45.9	.2
541410	Interior design services	28	16 229	3 252	798	126	45.9	.2
54143	Graphic design services	8	D	D	D	a	D	D
541430	Graphic design services	8	D	D	D	a	D	D
5415	Computer systems design & related services	26	14 831	5 401	1 097	130	35.5	2.7
54151	Computer systems design & related services	26	14 831	5 401	1 097	130	35.5	2.7
541512	Computer systems design services	15	9 206	2 566	613	84	49.5	1.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST PALM BEACH, FL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	53	46 296	18 617	5 474	256	15.1	30.9
54161	Management consulting services	42	29 496	11 968	3 503	142	16.2	8.3
541611	Administrative management & general management consulting service	28	10 519	3 635	856	62	34.8	18.3
541613	Marketing consulting services	10	D	D	D	b	D	D
54169	Other scientific & technical consulting services	10	D	D	D	c	D	D
541690	Other scientific & technical consulting services	10	D	D	D	c	D	D
5418	Advertising & related services	29	15 074	5 405	1 252	139	17.1	11.2
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	11	2 396	711	173	55	19.6	4.1
541921	Photographic studios, portrait	8	1 884	611	143	46	10.8	5.3
	WILDWOOD, FL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WILTON MANORS, FL							
54	**Professional, scientific, & technical services**	**52**	**20 568**	**10 765**	**1 977**	**224**	**32.0**	**2.6**
541	Professional, scientific, & technical services	52	20 568	10 765	1 977	224	32.0	2.6
5411	Legal services	17	9 587	5 434	1 062	99	16.7	1.6
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 761	570	133	32	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 761	570	133	32	100.0	–
5413	Architectural, engineering, & related services	10	5 757	3 337	523	62	29.0	–
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
	WINTER GARDEN, FL							
54	**Professional, scientific, & technical services**	**24**	**5 369**	**1 972**	**392**	**62**	**45.8**	**5.7**
541	Professional, scientific, & technical services	24	5 369	1 972	392	62	45.8	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 246	625	152	19	13.8	16.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 246	625	152	19	13.8	16.2
5413	Architectural, engineering, & related services	4	1 425	620	119	23	38.2	–
	WINTER HAVEN, FL							
54	**Professional, scientific, & technical services**	**115**	**41 052**	**17 619**	**3 778**	**510**	**49.5**	**4.1**
541	Professional, scientific, & technical services	115	41 052	17 619	3 778	510	49.5	4.1
5411	Legal services	42	22 519	10 513	2 290	237	49.5	2.8
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	7 122	3 336	610	109	42.8	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	7 122	3 336	610	109	42.8	4.7
541211	Offices of certified public accountants	19	6 221	3 010	525	86	40.6	4.5
5413	Architectural, engineering, & related services	12	3 452	1 312	308	42	93.5	1.3
5418	Advertising & related services	7	1 572	357	92	28	54.9	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WINTER PARK, FL							
54	**Professional, scientific, & technical services**	**289**	**234 036**	**90 106**	**19 319**	**2 002**	**22.1**	**7.1**
541	Professional, scientific, & technical services	289	234 036	90 106	19 319	2 002	22.1	7.1
5411	Legal services	81	43 779	24 366	4 181	448	19.6	1.6
54111	Offices of lawyers	78	D	D	D	e	D	D
541110	Offices of lawyers	78	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	78	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	17 412	8 551	1 767	208	35.6	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	17 412	8 551	1 767	208	35.6	2.5
541211	Offices of certified public accountants	27	13 799	7 813	1 605	174	19.1	3.2
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	54	105 222	39 081	8 492	917	15.9	.7
54131	Architectural services	23	D	D	D	c	D	D
541310	Architectural services	23	D	D	D	c	D	D
54133	Engineering services	29	73 468	27 664	6 279	653	17.0	.8
541330	Engineering services	29	73 468	27 664	6 279	653	17.0	.8
54138	Testing laboratories	1	D	D	D	b	D	D
541380	Testing laboratories	1	D	D	D	b	D	D
5414	Specialized design services	24	27 219	3 452	946	122	26.9	7.9
54141	Interior design services	18	24 603	2 398	757	97	28.7	4.5
541410	Interior design services	18	24 603	2 398	757	97	28.7	4.5
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	14	8 285	4 082	1 338	63	3.5	93.4
54151	Computer systems design & related services	14	8 285	4 082	1 338	63	3.5	93.4
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	48	21 398	7 208	1 794	156	38.8	7.5
54161	Management consulting services	40	13 219	4 108	1 044	92	59.8	12.1
541611	Administrative management & general management consulting service	24	9 399	2 943	849	65	46.9	13.7
54169	Other scientific & technical consulting services	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	19	7 268	1 866	362	59	34.0	30.6
54189	Other services related to advertising	4	1 729	215	31	11	4.6	55.3
541890	Other services related to advertising	4	1 729	215	31	11	4.6	55.3
5419	Other professional, scientific, & technical services	7	2 111	890	245	18	76.6	–
	WINTER SPRINGS, FL							
54	**Professional, scientific, & technical services**	**59**	**20 861**	**5 231**	**1 122**	**164**	**61.0**	**19.7**
541	Professional, scientific, & technical services	59	20 861	5 231	1 122	164	61.0	19.7
5413	Architectural, engineering, & related services	11	7 063	1 870	381	62	52.1	5.5
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5415	Computer systems design & related services	12	5 789	1 741	404	41	41.4	58.6
54151	Computer systems design & related services	12	5 789	1 741	404	41	41.4	58.6
541512	Computer systems design services	7	4 957	1 283	282	29	31.6	68.4
5416	Management, scientific, & technical consulting services	18	5 664	901	182	22	82.6	1.3
54161	Management consulting services	16	D	D	D	a	D	D
	ZEPHYRHILLS, FL							
54	**Professional, scientific, & technical services**	**17**	**10 269**	**3 425**	**913**	**118**	**25.4**	**60.9**
541	Professional, scientific, & technical services	17	10 269	3 425	913	118	25.4	60.9
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ALACHUA COUNTY, FL							
54	**Professional, scientific, & technical services**	**167**	**69 831**	**34 653**	**8 427**	**1 002**	**26.5**	**8.3**
541	Professional, scientific, & technical services	167	69 831	34 653	8 427	1 002	26.5	8.3
5411	Legal services	28	D	D	D	c	D	D
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	44	D	D	D	e	D	D
54133	Engineering services	28	D	D	D	e	D	D
541330	Engineering services	28	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5415	Computer systems design & related services	16	D	D	D	b	D	D
54151	Computer systems design & related services	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	35	D	D	D	c	D	D
54161	Management consulting services	20	8 881	3 887	540	63	27.1	.3
541611	Administrative management & general management consulting service	13	8 047	3 617	491	53	19.5	.3
54162	Environmental consulting services	12	D	D	D	b	D	D
541620	Environmental consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	BALANCE OF BAKER COUNTY, FL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BAY COUNTY, FL							
54	**Professional, scientific, & technical services**	**67**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	67	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	D	D	D	c	D	D
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
5417	Scientific research & development services	5	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	c	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
	BALANCE OF BRADFORD COUNTY, FL							
54	**Professional, scientific, & technical services**	**4**	**418**	**81**	**15**	**7**	**100.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BREVARD COUNTY, FL							
54	**Professional, scientific, & technical services**	**316**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	316	D	D	D	h	D	D
5411	Legal services	47	D	D	D	c	D	D
54111	Offices of lawyers	42	D	D	D	c	D	D
541110	Offices of lawyers	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	D	D	D	c	D	D
541211	Offices of certified public accountants	19	3 847	1 065	249	49	65.0	2.4
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	62	D	D	D	e	D	D
54133	Engineering services	44	D	D	D	e	D	D
541330	Engineering services	44	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	8	5 574	1 750	325	51	20.6	5.3
541370	Surveying & mapping (except geophysical) services	8	5 574	1 750	325	51	20.6	5.3
5414	Specialized design services	15	1 947	280	54	24	85.9	2.6
5415	Computer systems design & related services	54	D	D	D	g	D	D
54151	Computer systems design & related services	54	D	D	D	g	D	D
541511	Custom computer programming services	27	D	D	D	e	D	D
541512	Computer systems design services	18	11 144	6 408	1 556	115	26.1	.1
541513	Computer facilities management services	1	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	61	D	D	D	c	D	D
54161	Management consulting services	42	D	D	D	b	D	D
5417	Scientific research & development services	15	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	15	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	15	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	12	D	D	D	e	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	c	D	D
54192	Photographic services	7	D	D	D	b	D	D
	BALANCE OF BROWARD COUNTY, FL							
54	**Professional, scientific, & technical services**	**246**	**104 919**	**38 732**	**8 320**	**1 116**	**38.0**	**17.7**
541	Professional, scientific, & technical services	246	104 919	38 732	8 320	1 116	38.0	17.7
5411	Legal services	39	D	D	D	c	D	D
54111	Offices of lawyers	34	8 747	3 828	684	87	54.4	1.5
541110	Offices of lawyers	34	8 747	3 828	684	87	54.4	1.5
5411101	Offices of lawyers (except legal aid societies)	34	8 747	3 828	684	87	54.4	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	D	D	D	c	D	D
541211	Offices of certified public accountants	20	8 599	4 785	1 091	111	30.7	12.3
541219	Other accounting services	14	D	D	D	a	D	D
5413	Architectural, engineering, & related services	37	19 639	7 370	1 810	201	51.3	8.6
54133	Engineering services	24	D	D	D	b	D	D
541330	Engineering services	24	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	17	D	D	D	b	D	D
54143	Graphic design services	6	1 614	329	74	18	84.6	–
541430	Graphic design services	6	1 614	329	74	18	84.6	–
5415	Computer systems design & related services	29	D	D	D	c	D	D
54151	Computer systems design & related services	29	D	D	D	c	D	D
541511	Custom computer programming services	11	D	D	D	c	D	D
541519	Other computer related services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	52	D	D	D	c	D	D
54161	Management consulting services	42	D	D	D	c	D	D
541611	Administrative management & general management consulting service	26	D	D	D	b	D	D
5418	Advertising & related services	26	D	D	D	c	D	D
54181	Advertising agencies	6	9 155	3 085	745	67	26.2	–
541810	Advertising agencies	6	9 155	3 085	745	67	26.2	–
54189	Other services related to advertising	9	5 864	1 312	325	47	28.9	–
541890	Other services related to advertising	9	5 864	1 312	325	47	28.9	–
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	BALANCE OF CALHOUN COUNTY, FL							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CHARLOTTE COUNTY, FL							
54	**Professional, scientific, & technical services**	**126**	**52 465**	**27 694**	**5 933**	**778**	**28.0**	**11.0**
541	Professional, scientific, & technical services	126	52 465	27 694	5 933	778	28.0	11.0
5411	Legal services	29	16 496	9 352	1 950	212	22.1	16.5
54111	Offices of lawyers	25	D	D	D	c	D	D
541110	Offices of lawyers	25	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	14 195	9 756	2 163	290	7.6	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	14 195	9 756	2 163	290	7.6	4.4
5413	Architectural, engineering, & related services	30	13 100	6 431	1 372	185	34.5	16.8
54133	Engineering services	14	8 705	4 714	909	136	34.6	–
541330	Engineering services	14	8 705	4 714	909	136	34.6	–
5416	Management, scientific, & technical consulting services	16	3 101	581	122	32	78.6	–
5419	Other professional, scientific, & technical services	8	2 176	569	129	34	19.4	–
	BALANCE OF CITRUS COUNTY, FL							
54	**Professional, scientific, & technical services**	**71**	**11 006**	**3 406**	**813**	**198**	**78.6**	**5.8**
541	Professional, scientific, & technical services	71	11 006	3 406	813	198	78.6	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
541219	Other accounting services	12	2 257	391	129	35	93.8	6.2
	BALANCE OF CLAY COUNTY, FL							
54	**Professional, scientific, & technical services**	**85**	**17 336**	**6 705**	**1 409**	**263**	**56.5**	**5.8**
541	Professional, scientific, & technical services	85	17 336	6 705	1 409	263	56.5	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	2 351	920	253	49	74.1	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	2 351	920	253	49	74.1	2.3
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5415	Computer systems design & related services	20	D	D	D	b	D	D
54151	Computer systems design & related services	20	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	BALANCE OF COLLIER COUNTY, FL							
54	**Professional, scientific, & technical services**	**287**	**200 341**	**115 561**	**25 570**	**1 355**	**21.2**	**1.9**
541	Professional, scientific, & technical services	287	200 341	115 561	25 570	1 355	21.2	1.9
5411	Legal services	69	32 027	14 441	3 117	327	27.7	3.9
54111	Offices of lawyers	62	29 322	13 392	2 849	281	30.0	3.3
541110	Offices of lawyers	62	29 322	13 392	2 849	281	30.0	3.3
5411101	Offices of lawyers (except legal aid societies)	62	29 322	13 392	2 849	281	30.0	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	59	11 753	4 641	1 216	262	46.9	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	59	11 753	4 641	1 216	262	46.9	2.1
541211	Offices of certified public accountants	29	7 398	2 986	790	99	37.0	.5
541213	Tax return preparation services	4	D	D	D	c	D	D
541219	Other accounting services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	49	27 150	13 571	3 208	376	26.8	.8
54133	Engineering services	28	21 693	11 114	2 617	281	20.7	.4
541330	Engineering services	28	21 693	11 114	2 617	281	20.7	.4
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5414	Specialized design services	20	14 094	1 429	291	59	60.0	3.4
54141	Interior design services	18	D	D	D	b	D	D
541410	Interior design services	18	D	D	D	b	D	D
5415	Computer systems design & related services	21	D	D	D	b	D	D
54151	Computer systems design & related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	41	D	D	D	c	D	D
54161	Management consulting services	32	D	D	D	c	D	D
541611	Administrative management & general management consulting service	14	D	D	D	c	D	D
5418	Advertising & related services	18	6 437	2 261	528	67	40.5	.9
5419	Other professional, scientific, & technical services	7	D	D	D	a	D	D
	BALANCE OF COLUMBIA COUNTY, FL							
54	**Professional, scientific, & technical services**	**26**	**7 241**	**3 084**	**637**	**113**	**47.4**	**15.2**
541	Professional, scientific, & technical services	26	7 241	3 084	637	113	47.4	15.2
5411	Legal services	9	3 077	1 235	173	37	24.0	31.5
54111	Offices of lawyers	7	D	D	D	a	D	D
541110	Offices of lawyers	7	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF DADE COUNTY, FL							
54	**Professional, scientific, & technical services**	**2 718**	**1 258 892**	**444 265**	**97 016**	**13 284**	**37.6**	**8.1**
541	Professional, scientific, & technical services	2 718	1 258 892	444 265	97 016	13 284	37.6	8.1
5411	Legal services	577	197 953	81 443	16 807	1 844	42.3	6.8
54111	Offices of lawyers	536	D	D	D	g	D	D
541110	Offices of lawyers	536	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	536	D	D	D	g	D	D
54119	Other legal services	41	D	D	D	e	D	D
541191	Title abstract & settlement offices	22	D	D	D	c	D	D
541199	All other legal services	19	6 626	2 071	498	72	28.8	61.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	573	185 009	73 184	17 202	2 662	33.0	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	573	185 009	73 184	17 202	2 662	33.0	8.0
541211	Offices of certified public accountants	304	D	D	D	g	D	D
541213	Tax return preparation services	20	2 783	1 254	440	330	17.0	15.2
541214	Payroll services	10	D	D	D	e	D	D
541219	Other accounting services	239	33 624	13 471	3 010	673	61.7	21.1
5413	Architectural, engineering, & related services	424	331 867	129 742	29 202	3 504	34.6	8.7
54131	Architectural services	106	54 743	21 599	4 880	615	39.6	5.2
541310	Architectural services	106	54 743	21 599	4 880	615	39.6	5.2
54133	Engineering services	221	214 150	82 831	18 822	2 018	35.5	8.2
541330	Engineering services	221	214 150	82 831	18 822	2 018	35.5	8.2
54135	Building inspection services	22	D	D	D	b	D	D
541350	Building inspection services	22	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	42	20 317	9 877	2 260	352	35.7	4.5
541370	Surveying & mapping (except geophysical) services	42	20 317	9 877	2 260	352	35.7	4.5
54138	Testing laboratories	22	36 728	13 798	2 899	448	19.0	15.7
541380	Testing laboratories	22	36 728	13 798	2 899	448	19.0	15.7
5414	Specialized design services	172	57 596	12 500	2 429	526	52.7	14.3
54141	Interior design services	68	30 635	4 338	798	200	51.5	17.0
541410	Interior design services	68	30 635	4 338	798	200	51.5	17.0
54143	Graphic design services	87	D	D	D	c	D	D
541430	Graphic design services	87	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	77	D	D	D	c	D	D
5414302	Commercial art	10	D	D	D	b	D	D
54149	Other specialized design services	10	D	D	D	c	D	D
541490	Other specialized design services	10	D	D	D	c	D	D
5415	Computer systems design & related services	293	107 168	34 436	6 979	842	47.3	7.8
54151	Computer systems design & related services	293	107 168	34 436	6 979	842	47.3	7.8
541511	Custom computer programming services	115	D	D	D	e	D	D
541512	Computer systems design services	139	58 338	17 780	3 516	424	42.5	10.2
5415121	Computer systems integrators	51	33 281	9 507	1 843	216	32.1	12.6
5415122	Computer systems consultants (except systems integrators)	88	25 057	8 273	1 673	208	56.4	7.0
541519	Other computer related services	36	6 318	1 603	265	58	63.1	6.0
5416	Management, scientific, & technical consulting services	345	137 797	54 603	10 964	1 641	52.5	14.1
54161	Management consulting services	267	111 340	46 590	9 267	1 379	50.3	15.8
541611	Administrative management & general management consulting service	141	45 258	16 966	3 980	709	49.2	19.2
541612	Human resources & executive search consulting services	33	19 502	11 258	2 481	343	60.5	3.9
5416122	Executive placement services	18	D	D	D	c	D	D
541613	Marketing consulting services	64	27 327	12 178	1 395	143	32.6	26.1
541618	Other management consulting services	18	13 323	3 757	878	85	67.1	7.4
54162	Environmental consulting services	19	7 311	2 760	715	81	62.1	14.7
541620	Environmental consulting services	19	7 311	2 760	715	81	62.1	14.7
54169	Other scientific & technical consulting services	59	19 146	5 253	982	181	61.2	4.2
541690	Other scientific & technical consulting services	59	19 146	5 253	982	181	61.2	4.2
5417	Scientific research & development services	23	17 493	7 655	2 025	197	29.5	13.0
54171	R&D in the physical, engineering, & life sciences	21	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	21	D	D	D	c	D	D
5418	Advertising & related services	192	191 370	41 693	9 433	1 606	21.4	1.6
54181	Advertising agencies	57	D	D	D	c	D	D
541810	Advertising agencies	57	D	D	D	c	D	D
54182	Public relations agencies	29	7 738	2 824	613	90	69.9	5.0
541820	Public relations agencies	29	7 738	2 824	613	90	69.9	5.0
54184	Media representatives	16	10 888	2 752	649	70	14.0	4.2
541840	Media representatives	16	10 888	2 752	649	70	14.0	4.2
54185	Display advertising	11	19 432	4 754	1 165	148	9.3	1.2
541850	Display advertising	11	19 432	4 754	1 165	148	9.3	1.2
5418502	Outdoor advertising services	7	D	D	D	c	D	D
54186	Direct mail advertising	15	D	D	D	f	D	D
541860	Direct mail advertising	15	D	D	D	f	D	D
54189	Other services related to advertising	58	52 888	10 700	2 314	500	26.5	1.4
541890	Other services related to advertising	58	52 888	10 700	2 314	500	26.5	1.4
5418902	Advertising specialties goods distributor	27	44 800	8 013	1 736	396	25.5	.5
5418903	Sign painting & lettering shop	22	3 577	1 359	309	65	61.9	2.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF DADE COUNTY, FL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	119	32 639	9 009	1 975	462	44.3	11.3
54192	Photographic services	67	14 802	3 461	644	201	44.2	7.5
541921	Photographic studios, portrait	41	9 873	2 209	446	142	33.8	8.3
541922	Commercial photography	26	4 929	1 252	198	59	64.9	5.8
54193	Translation & interpretation services	21	5 791	1 734	484	62	25.2	25.9
541930	Translation & interpretation services	21	5 791	1 734	484	62	25.2	25.9
54199	All other professional, scientific, & technical services	18	5 555	1 728	385	83	24.6	6.0
541990	All other professional, scientific, & technical services	18	5 555	1 728	385	83	24.6	6.0
	BALANCE OF DESOTO COUNTY, FL							
54	**Professional, scientific, & technical services**	**5**	**329**	**109**	**12**	**9**	**83.0**	**17.0**
	BALANCE OF DIXIE COUNTY, FL							
54	**Professional, scientific, & technical services**	**8**	**854**	**246**	**59**	**14**	**53.0**	**17.7**
	BALANCE OF ESCAMBIA COUNTY, FL							
54	**Professional, scientific, & technical services**	**175**	**71 099**	**25 655**	**5 954**	**909**	**25.7**	**8.7**
541	Professional, scientific, & technical services	175	71 099	25 655	5 954	909	25.7	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	4 890	1 865	508	169	76.7	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	4 890	1 865	508	169	76.7	8.1
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	45	38 577	13 415	3 123	380	15.0	5.4
54133	Engineering services	24	25 872	8 146	1 937	197	17.6	6.5
541330	Engineering services	24	25 872	8 146	1 937	197	17.6	6.5
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
54138	Testing laboratories	6	D	D	D	c	D	D
541380	Testing laboratories	6	D	D	D	c	D	D
5415	Computer systems design & related services	18	4 684	2 075	358	53	37.9	30.9
54151	Computer systems design & related services	18	4 684	2 075	358	53	37.9	30.9
5416	Management, scientific, & technical consulting services	25	6 797	3 473	871	117	38.7	27.3
54161	Management consulting services	15	4 360	2 552	619	79	23.4	23.6
5418	Advertising & related services	12	8 985	2 628	649	71	26.0	2.3
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	BALANCE OF FLAGLER COUNTY, FL							
54	**Professional, scientific, & technical services**	**60**	**19 274**	**7 116**	**1 607**	**229**	**23.4**	**1.4**
541	Professional, scientific, & technical services	60	19 274	7 116	1 607	229	23.4	1.4
5411	Legal services	17	4 755	2 697	530	64	36.4	–
54111	Offices of lawyers	12	3 038	1 621	303	34	53.4	–
541110	Offices of lawyers	12	3 038	1 621	303	34	53.4	–
5411101	Offices of lawyers (except legal aid societies)	12	3 038	1 621	303	34	53.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	6 345	1 038	217	43	9.2	–
54131	Architectural services	4	D	D	D	a	D	D
541310	Architectural services	4	D	D	D	a	D	D
	BALANCE OF FRANKLIN COUNTY, FL							
54	**Professional, scientific, & technical services**	**7**	**919**	**302**	**61**	**14**	**48.2**	**38.2**
541	Professional, scientific, & technical services	7	919	302	61	14	48.2	38.2
	BALANCE OF GADSDEN COUNTY, FL							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	BALANCE OF GILCHRIST COUNTY, FL							
54	**Professional, scientific, & technical services**	**10**	**1 771**	**671**	**171**	**38**	**62.8**	**16.5**
541	Professional, scientific, & technical services	10	1 771	671	171	38	62.8	16.5
	BALANCE OF GLADES COUNTY, FL							
54	**Professional, scientific, & technical services**	**9**	**2 174**	**742**	**155**	**34**	**74.2**	**25.8**
541	Professional, scientific, & technical services	9	2 174	742	155	34	74.2	25.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF GULF COUNTY, FL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HAMILTON COUNTY, FL							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HARDEE COUNTY, FL							
54	**Professional, scientific, & technical services**	**5**	**871**	**437**	**51**	**7**	**48.6**	**51.4**
	BALANCE OF HENDRY COUNTY, FL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HERNANDO COUNTY, FL							
54	**Professional, scientific, & technical services**	**89**	**18 184**	**5 952**	**1 389**	**297**	**54.9**	**5.8**
541	Professional, scientific, & technical services	89	18 184	5 952	1 389	297	54.9	5.8
5411	Legal services	23	4 429	1 732	418	84	37.5	6.3
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	1 855	856	194	37	85.2	2.1
5414	Specialized design services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	D	D	D	b	D	D
	BALANCE OF HIGHLANDS COUNTY, FL							
54	**Professional, scientific, & technical services**	**37**	**7 742**	**2 805**	**614**	**132**	**57.6**	**11.5**
541	Professional, scientific, & technical services	37	7 742	2 805	614	132	57.6	11.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 388	353	99	29	64.8	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 388	353	99	29	64.8	5.8
	BALANCE OF HILLSBOROUGH COUNTY, FL							
54	**Professional, scientific, & technical services**	**1 160**	**678 482**	**275 978**	**63 560**	**7 367**	**28.9**	**9.6**
541	Professional, scientific, & technical services	1 160	678 482	275 978	63 560	7 367	28.9	9.6
5411	Legal services	169	53 436	19 670	4 037	579	40.0	7.3
54111	Offices of lawyers	146	D	D	D	e	D	D
541110	Offices of lawyers	146	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	146	D	D	D	e	D	D
54119	Other legal services	23	D	D	D	b	D	D
541191	Title abstract & settlement offices	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	179	44 142	22 669	5 283	1 222	37.5	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	179	44 142	22 669	5 283	1 222	37.5	5.6
541211	Offices of certified public accountants	87	16 224	6 801	1 495	277	65.3	9.1
541213	Tax return preparation services	14	D	D	D	e	D	D
541219	Other accounting services	73	D	D	D	c	D	D
5413	Architectural, engineering, & related services	207	163 678	63 993	15 064	1 698	38.6	3.8
54131	Architectural services	20	D	D	D	b	D	D
541310	Architectural services	20	D	D	D	b	D	D
54133	Engineering services	141	D	D	D	g	D	D
541330	Engineering services	141	D	D	D	g	D	D
54135	Building inspection services	11	D	D	D	b	D	D
541350	Building inspection services	11	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	18	10 310	5 681	1 294	208	20.1	.9
541370	Surveying & mapping (except geophysical) services	18	10 310	5 681	1 294	208	20.1	.9
54138	Testing laboratories	9	D	D	D	c	D	D
541380	Testing laboratories	9	D	D	D	c	D	D
5414	Specialized design services	47	D	D	D	c	D	D
54141	Interior design services	19	D	D	D	b	D	D
541410	Interior design services	19	D	D	D	b	D	D
54143	Graphic design services	23	D	D	D	b	D	D
541430	Graphic design services	23	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	22	D	D	D	b	D	D
5415	Computer systems design & related services	190	158 843	63 632	13 393	1 291	19.2	4.6
54151	Computer systems design & related services	190	158 843	63 632	13 393	1 291	19.2	4.6
541511	Custom computer programming services	68	D	D	D	c	D	D
541512	Computer systems design services	86	D	D	D	f	D	D
5415121	Computer systems integrators	29	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	57	D	D	D	c	D	D
541519	Other computer related services	33	19 462	11 418	2 382	227	21.3	3.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF HILLSBOROUGH COUNTY, FL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	226	185 190	85 598	21 633	1 647	23.0	19.8
54161	Management consulting services	162	D	D	D	g	D	D
541611	Administrative management & general management consulting service	83	D	D	D	e	D	D
541612	Human resources & executive search consulting services	34	D	D	D	e	D	D
5416122	Executive placement services	20	66 185	42 292	10 326	345	7.8	–
541613	Marketing consulting services	33	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	5	D	D	D	e	D	D
541618	Other management consulting services	7	D	D	D	b	D	D
54162	Environmental consulting services	26	D	D	D	c	D	D
541620	Environmental consulting services	26	D	D	D	c	D	D
54169	Other scientific & technical consulting services	38	D	D	D	e	D	D
541690	Other scientific & technical consulting services	38	D	D	D	e	D	D
5418	Advertising & related services	82	D	D	D	e	D	D
54189	Other services related to advertising	31	D	D	D	c	D	D
541890	Other services related to advertising	31	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	13	D	D	D	b	D	D
5418903	Sign painting & lettering shop	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	52	D	D	D	e	D	D
54192	Photographic services	31	D	D	D	c	D	D
541921	Photographic studios, portrait	26	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	7	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	7	D	D	D	b	D	D
	BALANCE OF HOLMES COUNTY, FL							
54	**Professional, scientific, & technical services**	**3**	**406**	**200**	**54**	**9**	**75.4**	**24.6**
	BALANCE OF INDIAN RIVER COUNTY, FL							
54	**Professional, scientific, & technical services**	**83**	**21 069**	**11 859**	**2 845**	**456**	**51.1**	**5.3**
541	Professional, scientific, & technical services	83	21 069	11 859	2 845	456	51.1	5.3
5411	Legal services	11	3 345	1 941	272	25	83.1	7.2
54111	Offices of lawyers	11	3 345	1 941	272	25	83.1	7.2
541110	Offices of lawyers	11	3 345	1 941	272	25	83.1	7.2
5411101	Offices of lawyers (except legal aid societies)	11	3 345	1 941	272	25	83.1	7.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	e	D	D
5413	Architectural, engineering, & related services	15	4 519	2 015	479	75	57.4	12.8
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	19	3 135	1 070	190	26	59.3	.3
	BALANCE OF JACKSON COUNTY, FL							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	BALANCE OF JEFFERSON COUNTY, FL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LAFAYETTE COUNTY, FL							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
	BALANCE OF LAKE COUNTY, FL							
54	**Professional, scientific, & technical services**	**94**	**18 485**	**8 057**	**1 859**	**376**	**52.1**	**8.6**
541	Professional, scientific, & technical services	94	18 485	8 057	1 859	376	52.1	8.6
5411	Legal services	19	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	5 966	4 499	1 157	216	16.2	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	5 966	4 499	1 157	216	16.2	2.5
5413	Architectural, engineering, & related services	23	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LEE COUNTY, FL							
54	**Professional, scientific, & technical services**	**473**	**196 880**	**74 555**	**16 552**	**2 374**	**33.1**	**13.2**
541	Professional, scientific, & technical services	473	196 880	74 555	16 552	2 374	33.1	13.2
5411	Legal services	78	21 636	8 125	1 728	239	46.5	6.9
54111	Offices of lawyers	68	D	D	D	c	D	D
541110	Offices of lawyers	68	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	68	D	D	D	c	D	D
54119	Other legal services	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	103	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	103	D	D	D	f	D	D
541211	Offices of certified public accountants	54	D	D	D	c	D	D
541213	Tax return preparation services	14	D	D	D	e	D	D
541219	Other accounting services	32	D	D	D	b	D	D
5413	Architectural, engineering, & related services	96	D	D	D	f	D	D
54131	Architectural services	17	D	D	D	b	D	D
541310	Architectural services	17	D	D	D	b	D	D
54133	Engineering services	46	31 081	14 761	3 357	417	42.7	16.8
541330	Engineering services	46	31 081	14 761	3 357	417	42.7	16.8
54134	Drafting services	8	2 100	625	142	22	44.5	3.2
541340	Drafting services	8	2 100	625	142	22	44.5	3.2
54137	Surveying & mapping (except geophysical) services	17	4 824	1 974	489	90	28.4	–
541370	Surveying & mapping (except geophysical) services	17	4 824	1 974	489	90	28.4	–
5414	Specialized design services	22	D	D	D	b	D	D
54141	Interior design services	16	D	D	D	b	D	D
541410	Interior design services	16	D	D	D	b	D	D
5415	Computer systems design & related services	27	11 969	4 778	1 470	133	34.6	3.6
54151	Computer systems design & related services	27	11 969	4 778	1 470	133	34.6	3.6
541512	Computer systems design services	16	7 511	2 946	683	77	34.9	5.7
5416	Management, scientific, & technical consulting services	92	22 476	8 243	1 180	137	44.9	23.7
54161	Management consulting services	78	D	D	D	c	D	D
541611	Administrative management & general management consulting service	39	D	D	D	b	D	D
541613	Marketing consulting services	23	5 120	1 802	245	30	80.1	.4
5418	Advertising & related services	34	D	D	D	e	D	D
54181	Advertising agencies	13	D	D	D	b	D	D
541810	Advertising agencies	13	D	D	D	b	D	D
54184	Media representatives	5	D	D	D	c	D	D
541840	Media representatives	5	D	D	D	c	D	D
5418402	Publishers' advertising representatives	4	D	D	D	c	D	D
54186	Direct mail advertising	3	D	D	D	a	D	D
541860	Direct mail advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	c	D	D
54192	Photographic services	12	D	D	D	b	D	D
	BALANCE OF LEON COUNTY, FL							
54	**Professional, scientific, & technical services**	**134**	**48 220**	**15 669**	**3 986**	**561**	**36.1**	**8.0**
541	Professional, scientific, & technical services	134	48 220	15 669	3 986	561	36.1	8.0
5411	Legal services	19	4 324	1 103	270	31	76.2	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	1 688	402	94	33	83.6	15.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	1 688	402	94	33	83.6	15.8
5413	Architectural, engineering, & related services	29	15 887	6 815	1 621	215	33.2	.4
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5415	Computer systems design & related services	23	13 443	4 117	1 207	108	25.8	20.9
54151	Computer systems design & related services	23	13 443	4 117	1 207	108	25.8	20.9
541512	Computer systems design services	10	9 835	2 945	738	76	29.3	23.8
5416	Management, scientific, & technical consulting services	19	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	BALANCE OF LEVY COUNTY, FL							
54	**Professional, scientific, & technical services**	**30**	**5 912**	**2 099**	**472**	**104**	**73.4**	**12.3**
541	Professional, scientific, & technical services	30	5 912	2 099	472	104	73.4	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 674	633	203	51	56.5	43.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 674	633	203	51	56.5	43.5
	BALANCE OF LIBERTY COUNTY, FL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MADISON COUNTY, FL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MANATEE COUNTY, FL							
54	**Professional, scientific, & technical services**	**213**	**58 159**	**21 493**	**4 774**	**906**	**37.4**	**9.9**
541	Professional, scientific, & technical services	213	58 159	21 493	4 774	906	37.4	9.9
5411	Legal services	19	4 641	2 000	430	61	27.2	31.9
54111	Offices of lawyers	15	3 555	1 649	326	47	31.0	15.6
541110	Offices of lawyers	15	3 555	1 649	326	47	31.0	15.6
5411101	Offices of lawyers (except legal aid societies)	15	3 555	1 649	326	47	31.0	15.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	D	D	D	c	D	D
541213	Tax return preparation services	7	D	D	D	a	D	D
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	39	10 687	4 063	826	122	59.9	3.1
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5414	Specialized design services	11	D	D	D	a	D	D
5415	Computer systems design & related services	28	D	D	D	c	D	D
54151	Computer systems design & related services	28	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	39	D	D	D	c	D	D
54161	Management consulting services	26	D	D	D	c	D	D
5418	Advertising & related services	18	D	D	D	b	D	D
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5418903	Sign painting & lettering shop	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	4	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	4	D	D	D	b	D	D
	BALANCE OF MARION COUNTY, FL							
54	**Professional, scientific, & technical services**	**101**	**19 533**	**5 255**	**1 230**	**283**	**43.6**	**5.2**
541	Professional, scientific, & technical services	101	19 533	5 255	1 230	283	43.6	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	2 065	790	188	75	66.3	18.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	2 065	790	188	75	66.3	18.2
5413	Architectural, engineering, & related services	25	D	D	D	b	D	D
5418	Advertising & related services	9	8 640	1 676	441	58	11.2	–
54185	Display advertising	2	D	D	D	b	D	D
541850	Display advertising	2	D	D	D	b	D	D
	BALANCE OF MARTIN COUNTY, FL							
54	**Professional, scientific, & technical services**	**211**	**55 800**	**18 175**	**3 932**	**529**	**52.4**	**5.0**
541	Professional, scientific, & technical services	211	55 800	18 175	3 932	529	52.4	5.0
5411	Legal services	25	4 598	2 210	403	52	48.6	.7
54111	Offices of lawyers	25	4 598	2 210	403	52	48.6	.7
541110	Offices of lawyers	25	4 598	2 210	403	52	48.6	.7
5411101	Offices of lawyers (except legal aid societies)	25	4 598	2 210	403	52	48.6	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	3 167	1 399	349	72	53.5	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	3 167	1 399	349	72	53.5	5.7
5413	Architectural, engineering, & related services	34	10 908	4 711	1 016	140	71.2	6.0
54137	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
5414	Specialized design services	18	11 230	1 590	372	64	15.0	6.7
54141	Interior design services	13	10 045	1 254	290	41	12.5	–
541410	Interior design services	13	10 045	1 254	290	41	12.5	–
5416	Management, scientific, & technical consulting services	66	18 198	5 755	1 268	133	59.9	3.7
54161	Management consulting services	52	14 691	4 633	1 012	94	59.4	2.3
541611	Administrative management & general management consulting service	29	D	D	D	b	D	D
5418	Advertising & related services	12	3 745	1 388	304	33	79.3	5.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MONROE COUNTY, FL							
54	**Professional, scientific, & technical services**	**156**	**44 146**	**16 541**	**3 491**	**501**	**62.3**	**8.7**
541	Professional, scientific, & technical services	156	44 146	16 541	3 491	501	62.3	8.7
5411	Legal services	45	11 191	5 218	1 090	116	37.1	8.2
54111	Offices of lawyers	41	10 426	4 838	1 022	107	35.9	8.8
541110	Offices of lawyers	41	10 426	4 838	1 022	107	35.9	8.8
5411101	Offices of lawyers (except legal aid societies)	41	10 426	4 838	1 022	107	35.9	8.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	4 324	1 716	490	68	58.4	41.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	4 324	1 716	490	68	58.4	41.6
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	7 345	1 810	422	66	71.7	7.4
5414	Specialized design services	8	D	D	D	a	D	D
54141	Interior design services	6	D	D	D	a	D	D
541410	Interior design services	6	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	33	13 824	6 168	1 160	199	77.1	3.1
54161	Management consulting services	29	D	D	D	c	D	D
541611	Administrative management & general management consulting service	18	D	D	D	c	D	D
5418	Advertising & related services	8	1 758	823	157	24	62.7	–
	BALANCE OF NASSAU COUNTY, FL							
54	**Professional, scientific, & technical services**	**21**	**4 016**	**1 377**	**184**	**44**	**53.2**	**39.4**
541	Professional, scientific, & technical services	21	4 016	1 377	184	44	53.2	39.4
5413	Architectural, engineering, & related services	5	1 559	613	50	16	16.0	84.0
	BALANCE OF OKALOOSA COUNTY, FL							
54	**Professional, scientific, & technical services**	**143**	**154 388**	**70 921**	**17 168**	**1 656**	**8.1**	**3.4**
541	Professional, scientific, & technical services	143	154 388	70 921	17 168	1 656	8.1	3.4
5411	Legal services	24	9 514	4 871	1 016	113	40.3	–
54111	Offices of lawyers	23	D	D	D	c	D	D
541110	Offices of lawyers	23	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	40	D	D	D	f	D	D
54133	Engineering services	32	D	D	D	f	D	D
541330	Engineering services	32	D	D	D	f	D	D
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
5415	Computer systems design & related services	23	D	D	D	e	D	D
54151	Computer systems design & related services	23	D	D	D	e	D	D
541512	Computer systems design services	13	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	c	D	D
5417	Scientific research & development services	14	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	14	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	14	D	D	D	e	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541922	Commercial photography	1	D	D	D	b	D	D
	BALANCE OF OKEECHOBEE COUNTY, FL							
54	**Professional, scientific, & technical services**	**8**	**1 475**	**733**	**238**	**48**	**50.4**	**–**
541	Professional, scientific, & technical services	8	1 475	733	238	48	50.4	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ORANGE COUNTY, FL							
54	**Professional, scientific, & technical services**	**925**	**D**	**D**	**D**	**i**	**D**	**D**
541	Professional, scientific, & technical services	925	D	D	D	i	D	D
5411	Legal services	101	30 534	12 677	2 545	366	35.0	7.7
54111	Offices of lawyers	79	D	D	D	e	D	D
541110	Offices of lawyers	79	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	79	D	D	D	e	D	D
54119	Other legal services	22	D	D	D	b	D	D
541191	Title abstract & settlement offices	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	137	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	137	D	D	D	f	D	D
541211	Offices of certified public accountants	57	D	D	D	c	D	D
541219	Other accounting services	69	D	D	D	c	D	D
5413	Architectural, engineering, & related services	177	185 010	66 985	15 591	1 893	24.3	6.6
54131	Architectural services	28	D	D	D	c	D	D
541310	Architectural services	28	D	D	D	c	D	D
54133	Engineering services	112	100 301	40 356	9 862	1 128	32.8	9.0
541330	Engineering services	112	100 301	40 356	9 862	1 128	32.8	9.0
54137	Surveying & mapping (except geophysical) services	14	8 823	4 617	944	154	15.2	1.2
541370	Surveying & mapping (except geophysical) services	14	8 823	4 617	944	154	15.2	1.2
54138	Testing laboratories	16	D	D	D	e	D	D
541380	Testing laboratories	16	D	D	D	e	D	D
5414	Specialized design services	50	D	D	D	c	D	D
54141	Interior design services	18	D	D	D	b	D	D
541410	Interior design services	18	D	D	D	b	D	D
54143	Graphic design services	29	7 202	2 517	489	93	57.1	.1
541430	Graphic design services	29	7 202	2 517	489	93	57.1	.1
5414301	Graphic design services (except commercial art & medical artists)	22	D	D	D	b	D	D
5415	Computer systems design & related services	156	157 366	54 986	13 841	1 367	11.7	8.9
54151	Computer systems design & related services	156	157 366	54 986	13 841	1 367	11.7	8.9
541511	Custom computer programming services	69	D	D	D	f	D	D
541512	Computer systems design services	60	D	D	D	f	D	D
5415121	Computer systems integrators	23	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	37	D	D	D	b	D	D
541519	Other computer related services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	168	D	D	D	f	D	D
54161	Management consulting services	130	D	D	D	f	D	D
541611	Administrative management & general management consulting service	64	D	D	D	e	D	D
541612	Human resources & executive search consulting services	24	6 293	3 384	462	90	41.2	11.9
5416122	Executive placement services	14	4 352	2 745	320	70	47.7	.6
541613	Marketing consulting services	29	D	D	D	c	D	D
54162	Environmental consulting services	6	7 025	3 231	358	83	26.2	2.2
541620	Environmental consulting services	6	7 025	3 231	358	83	26.2	2.2
54169	Other scientific & technical consulting services	32	12 750	5 410	840	126	40.6	1.6
541690	Other scientific & technical consulting services	32	12 750	5 410	840	126	40.6	1.6
5417	Scientific research & development services	21	50 781	18 628	4 427	393	6.7	13.8
54171	R&D in the physical, engineering, & life sciences	20	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	20	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	15	D	D	D	e	D	D
5418	Advertising & related services	60	D	D	D	f	D	D
54181	Advertising agencies	19	D	D	D	c	D	D
541810	Advertising agencies	19	D	D	D	c	D	D
54185	Display advertising	5	D	D	D	c	D	D
541850	Display advertising	5	D	D	D	c	D	D
5418502	Outdoor advertising services	3	D	D	D	c	D	D
54186	Direct mail advertising	7	D	D	D	c	D	D
541860	Direct mail advertising	7	D	D	D	c	D	D
54189	Other services related to advertising	15	10 160	1 578	286	69	47.7	6.0
541890	Other services related to advertising	15	10 160	1 578	286	69	47.7	6.0
5418901	Welcoming services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	55	D	D	D	e	D	D
54192	Photographic services	35	D	D	D	c	D	D
541921	Photographic studios, portrait	21	D	D	D	c	D	D
541922	Commercial photography	14	4 725	1 055	275	84	18.7	–
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
	BALANCE OF OSCEOLA COUNTY, FL							
54	**Professional, scientific, & technical services**	**57**	**16 877**	**7 569**	**1 620**	**296**	**42.8**	**30.9**
541	Professional, scientific, & technical services	57	16 877	7 569	1 620	296	42.8	30.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 122	1 754	425	112	21.2	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 122	1 754	425	112	21.2	4.4
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF PALM BEACH COUNTY, FL							
54	**Professional, scientific, & technical services**	**957**	**341 842**	**140 389**	**29 978**	**3 654**	**45.1**	**7.5**
541	Professional, scientific, & technical services	957	341 842	140 389	29 978	3 654	45.1	7.5
5411	Legal services	192	D	D	D	f	D	D
54111	Offices of lawyers	185	D	D	D	f	D	D
541110	Offices of lawyers	185	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	185	D	D	D	f	D	D
54119	Other legal services	7	D	D	D	b	D	D
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	148	44 021	20 595	4 605	868	27.3	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	148	44 021	20 595	4 605	868	27.3	4.6
541211	Offices of certified public accountants	65	23 626	6 319	1 424	188	27.3	1.5
541213	Tax return preparation services	11	D	D	D	e	D	D
541219	Other accounting services	70	D	D	D	c	D	D
5413	Architectural, engineering, & related services	129	60 293	23 618	5 035	655	32.9	14.9
54131	Architectural services	25	D	D	D	b	D	D
541310	Architectural services	25	D	D	D	b	D	D
54133	Engineering services	72	44 657	16 491	3 657	399	34.1	16.6
541330	Engineering services	72	44 657	16 491	3 657	399	34.1	16.6
54137	Surveying & mapping (except geophysical) services	17	6 926	4 328	702	144	16.3	11.4
541370	Surveying & mapping (except geophysical) services	17	6 926	4 328	702	144	16.3	11.4
5414	Specialized design services	59	15 334	2 671	529	120	78.5	7.0
54141	Interior design services	32	D	D	D	b	D	D
541410	Interior design services	32	D	D	D	b	D	D
54143	Graphic design services	21	3 920	1 154	229	54	58.3	8.1
541430	Graphic design services	21	3 920	1 154	229	54	58.3	8.1
5414301	Graphic design services (except commercial art & medical artists)	19	D	D	D	b	D	D
5415	Computer systems design & related services	105	39 217	9 945	1 974	210	73.9	4.4
54151	Computer systems design & related services	105	39 217	9 945	1 974	210	73.9	4.4
541511	Custom computer programming services	43	24 745	5 575	1 138	106	71.3	4.8
541512	Computer systems design services	40	9 455	2 487	598	65	91.8	5.0
5415122	Computer systems consultants (except systems integrators)	31	6 410	1 830	459	43	89.7	5.5
541519	Other computer related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	210	80 894	45 742	9 885	828	40.8	4.7
54161	Management consulting services	164	71 126	41 468	9 132	738	40.8	1.9
541611	Administrative management & general management consulting service	81	42 889	32 071	7 164	604	27.5	1.0
541612	Human resources & executive search consulting services	34	13 382	5 173	1 286	77	52.3	.4
5416122	Executive placement services	18	D	D	D	b	D	D
541613	Marketing consulting services	37	D	D	D	b	D	D
541618	Other management consulting services	7	D	D	D	a	D	D
54169	Other scientific & technical consulting services	33	6 477	2 368	478	64	49.8	34.6
541690	Other scientific & technical consulting services	33	6 477	2 368	478	64	49.8	34.6
5418	Advertising & related services	66	D	D	D	c	D	D
54189	Other services related to advertising	20	4 647	1 031	182	37	89.5	9.0
541890	Other services related to advertising	20	4 647	1 031	182	37	89.5	9.0
5419	Other professional, scientific, & technical services	37	D	D	D	c	D	D
54192	Photographic services	20	4 245	897	168	58	50.5	3.1
541921	Photographic studios, portrait	13	2 686	675	131	43	25.8	4.8
	BALANCE OF PASCO COUNTY, FL							
54	**Professional, scientific, & technical services**	**282**	**57 701**	**22 189**	**4 934**	**1 160**	**50.7**	**7.3**
541	Professional, scientific, & technical services	282	57 701	22 189	4 934	1 160	50.7	7.3
5411	Legal services	57	13 351	5 070	1 079	179	53.9	2.3
54111	Offices of lawyers	49	D	D	D	c	D	D
541110	Offices of lawyers	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	62	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	62	D	D	D	e	D	D
541213	Tax return preparation services	9	D	D	D	e	D	D
541219	Other accounting services	31	D	D	D	b	D	D
5413	Architectural, engineering, & related services	42	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
5415	Computer systems design & related services	36	D	D	D	b	D	D
54151	Computer systems design & related services	36	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	44	D	D	D	b	D	D
54161	Management consulting services	31	D	D	D	b	D	D
5418	Advertising & related services	19	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF PINELLAS COUNTY, FL							
54	**Professional, scientific, & technical services**	**611**	**471 806**	**159 050**	**39 041**	**5 848**	**20.7**	**5.5**
541	Professional, scientific, & technical services	611	471 806	159 050	39 041	5 848	20.7	5.5
5411	Legal services	96	31 573	14 615	2 349	304	38.2	7.0
54111	Offices of lawyers	89	30 565	14 326	2 296	291	36.2	7.2
541110	Offices of lawyers	89	30 565	14 326	2 296	291	36.2	7.2
5411101	Offices of lawyers (except legal aid societies)	89	30 565	14 326	2 296	291	36.2	7.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	87	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	87	D	D	D	e	D	D
541211	Offices of certified public accountants	40	D	D	D	c	D	D
541219	Other accounting services	37	D	D	D	c	D	D
5413	Architectural, engineering, & related services	92	D	D	D	f	D	D
54131	Architectural services	13	8 745	3 450	649	85	27.2	29.6
541310	Architectural services	13	8 745	3 450	649	85	27.2	29.6
54133	Engineering services	64	D	D	D	f	D	D
541330	Engineering services	64	D	D	D	f	D	D
5414	Specialized design services	32	D	D	D	c	D	D
54141	Interior design services	15	D	D	D	c	D	D
541410	Interior design services	15	D	D	D	c	D	D
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5415	Computer systems design & related services	79	D	D	D	e	D	D
54151	Computer systems design & related services	79	D	D	D	e	D	D
541511	Custom computer programming services	40	D	D	D	c	D	D
541512	Computer systems design services	32	30 669	12 331	2 745	292	12.2	1.5
5415121	Computer systems integrators	11	27 435	10 962	2 491	258	4.5	1.5
5416	Management, scientific, & technical consulting services	143	D	D	D	g	D	D
54161	Management consulting services	116	D	D	D	g	D	D
541611	Administrative management & general management consulting service	43	D	D	D	c	D	D
541612	Human resources & executive search consulting services	30	D	D	D	f	D	D
5416122	Executive placement services	15	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	13	D	D	D	f	D	D
541613	Marketing consulting services	36	D	D	D	e	D	D
54169	Other scientific & technical consulting services	21	3 174	638	81	30	88.9	4.6
541690	Other scientific & technical consulting services	21	3 174	638	81	30	88.9	4.6
5417	Scientific research & development services	11	8 721	3 198	712	66	26.3	70.2
5418	Advertising & related services	51	D	D	D	g	D	D
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
5418502	Outdoor advertising services	2	D	D	D	b	D	D
54186	Direct mail advertising	10	D	D	D	f	D	D
541860	Direct mail advertising	10	D	D	D	f	D	D
54189	Other services related to advertising	14	6 758	1 835	400	93	53.0	10.7
541890	Other services related to advertising	14	6 758	1 835	400	93	53.0	10.7
5418903	Sign painting & lettering shop	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	20	D	D	D	g	D	D
54191	Marketing research & public opinion polling	2	D	D	D	g	D	D
541910	Marketing research & public opinion polling	2	D	D	D	g	D	D
54192	Photographic services	13	D	D	D	b	D	D
	BALANCE OF POLK COUNTY, FL							
54	**Professional, scientific, & technical services**	**211**	**87 681**	**30 591**	**6 554**	**844**	**42.0**	**6.4**
541	Professional, scientific, & technical services	211	87 681	30 591	6 554	844	42.0	6.4
5411	Legal services	30	D	D	D	c	D	D
54111	Offices of lawyers	28	D	D	D	c	D	D
541110	Offices of lawyers	28	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	b	D	D
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	55	D	D	D	e	D	D
54133	Engineering services	31	D	D	D	e	D	D
541330	Engineering services	31	D	D	D	e	D	D
5414	Specialized design services	12	D	D	D	b	D	D
5415	Computer systems design & related services	25	8 031	3 258	672	69	26.0	3.4
54151	Computer systems design & related services	25	8 031	3 258	672	69	26.0	3.4
5416	Management, scientific, & technical consulting services	42	D	D	D	b	D	D
54161	Management consulting services	26	4 938	1 974	311	53	78.2	2.5
5418	Advertising & related services	14	D	D	D	b	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
	BALANCE OF PUTNAM COUNTY, FL							
54	**Professional, scientific, & technical services**	**23**	**3 909**	**1 234**	**378**	**42**	**27.5**	**3.7**
541	Professional, scientific, & technical services	23	3 909	1 234	378	42	27.5	3.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ST. JOHNS COUNTY, FL							
54	**Professional, scientific, & technical services**	**181**	**58 114**	**20 929**	**4 135**	**486**	**54.8**	**19.6**
541	Professional, scientific, & technical services	181	58 114	20 929	4 135	486	54.8	19.6
5411	Legal services	18	14 118	3 758	765	90	33.8	61.4
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	3 109	1 132	261	71	71.7	20.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	3 109	1 132	261	71	71.7	20.1
5413	Architectural, engineering, & related services	21	D	D	D	b	D	D
5414	Specialized design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	31	D	D	D	b	D	D
54151	Computer systems design & related services	31	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	61	D	D	D	c	D	D
54161	Management consulting services	51	D	D	D	b	D	D
541611	Administrative management & general management consulting service	22	D	D	D	b	D	D
5418	Advertising & related services	12	7 385	2 770	506	48	25.1	10.5
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	BALANCE OF ST. LUCIE COUNTY, FL							
54	**Professional, scientific, & technical services**	**68**	**18 475**	**7 731**	**1 937**	**246**	**30.8**	**28.7**
541	Professional, scientific, & technical services	68	18 475	7 731	1 937	246	30.8	28.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 361	426	77	24	77.4	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 361	426	77	24	77.4	8.6
5413	Architectural, engineering, & related services	13	D	D	D	c	D	D
54133	Engineering services	10	8 431	3 566	1 174	150	20.2	–
541330	Engineering services	10	8 431	3 566	1 174	150	20.2	–
5415	Computer systems design & related services	7	D	D	D	a	D	D
54151	Computer systems design & related services	7	D	D	D	a	D	D
	BALANCE OF SANTA ROSA COUNTY, FL							
54	**Professional, scientific, & technical services**	**57**	**13 506**	**4 751**	**1 134**	**233**	**50.2**	**12.6**
541	Professional, scientific, & technical services	57	13 506	4 751	1 134	233	50.2	12.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	3 977	1 755	443	86	52.0	30.0
5418	Advertising & related services	6	D	D	D	b	D	D
	BALANCE OF SARASOTA COUNTY, FL							
54	**Professional, scientific, & technical services**	**505**	**149 195**	**53 383**	**11 760**	**1 970**	**40.4**	**6.9**
541	Professional, scientific, & technical services	505	149 195	53 383	11 760	1 970	40.4	6.9
5411	Legal services	56	D	D	D	c	D	D
54111	Offices of lawyers	52	14 449	6 615	1 518	173	39.4	2.5
541110	Offices of lawyers	52	14 449	6 615	1 518	173	39.4	2.5
5411101	Offices of lawyers (except legal aid societies)	52	14 449	6 615	1 518	173	39.4	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	101	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	101	D	D	D	f	D	D
541211	Offices of certified public accountants	39	D	D	D	b	D	D
541213	Tax return preparation services	9	D	D	D	e	D	D
541219	Other accounting services	50	D	D	D	c	D	D
5413	Architectural, engineering, & related services	95	D	D	D	f	D	D
54131	Architectural services	20	D	D	D	b	D	D
541310	Architectural services	20	D	D	D	b	D	D
54133	Engineering services	52	D	D	D	e	D	D
541330	Engineering services	52	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5414	Specialized design services	40	D	D	D	b	D	D
54141	Interior design services	25	D	D	D	b	D	D
541410	Interior design services	25	D	D	D	b	D	D
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	39	D	D	D	b	D	D
54151	Computer systems design & related services	39	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	119	D	D	D	c	D	D
54161	Management consulting services	101	D	D	D	c	D	D
541611	Administrative management & general management consulting service	49	D	D	D	b	D	D
541612	Human resources & executive search consulting services	24	3 813	1 061	193	30	96.3	3.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SARASOTA COUNTY, FL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	34	D	D	D	c	D	D
54189	Other services related to advertising	16	6 236	887	237	39	32.1	.5
541890	Other services related to advertising	16	6 236	887	237	39	32.1	.5
5419	Other professional, scientific, & technical services	15	D	D	D	c	D	D
54191	Marketing research & public opinion polling	4	D	D	D	b	D	D
541910	Marketing research & public opinion polling	4	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	BALANCE OF SEMINOLE COUNTY, FL							
54	**Professional, scientific, & technical services**	**463**	**187 440**	**77 893**	**16 334**	**2 050**	**39.8**	**8.6**
541	Professional, scientific, & technical services	463	187 440	77 893	16 334	2 050	39.8	8.6
5411	Legal services	68	D	D	D	c	D	D
54111	Offices of lawyers	63	D	D	D	c	D	D
541110	Offices of lawyers	63	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	63	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	69	15 811	6 540	1 301	404	48.3	14.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	69	15 811	6 540	1 301	404	48.3	14.2
541211	Offices of certified public accountants	31	5 440	2 549	521	95	66.7	13.1
541213	Tax return preparation services	7	D	D	D	c	D	D
541219	Other accounting services	30	D	D	D	c	D	D
5413	Architectural, engineering, & related services	56	15 445	5 806	1 279	178	63.9	4.0
54133	Engineering services	34	D	D	D	c	D	D
541330	Engineering services	34	D	D	D	c	D	D
5414	Specialized design services	25	D	D	D	b	D	D
54141	Interior design services	10	D	D	D	b	D	D
541410	Interior design services	10	D	D	D	b	D	D
54143	Graphic design services	14	3 547	969	200	33	20.9	9.0
541430	Graphic design services	14	3 547	969	200	33	20.9	9.0
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	91	56 879	32 335	7 102	739	14.6	12.4
54151	Computer systems design & related services	91	56 879	32 335	7 102	739	14.6	12.4
541511	Custom computer programming services	43	D	D	D	e	D	D
541512	Computer systems design services	37	22 891	12 545	2 714	311	16.9	25.2
5415122	Computer systems consultants (except systems integrators)	28	18 240	10 922	2 197	256	17.8	23.9
541519	Other computer related services	10	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	106	57 964	18 065	3 609	276	52.4	2.9
54161	Management consulting services	90	48 358	16 588	3 410	251	43.8	2.6
541611	Administrative management & general management consulting service	36	D	D	D	b	D	D
541612	Human resources & executive search consulting services	23	D	D	D	b	D	D
5416122	Executive placement services	11	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	12	D	D	D	b	D	D
541613	Marketing consulting services	27	D	D	D	b	D	D
54169	Other scientific & technical consulting services	12	9 145	1 245	145	17	95.8	4.2
541690	Other scientific & technical consulting services	12	9 145	1 245	145	17	95.8	4.2
5418	Advertising & related services	28	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	a	D	D
	BALANCE OF SUMTER COUNTY, FL							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	b	D	D
	BALANCE OF SUWANNEE COUNTY, FL							
54	**Professional, scientific, & technical services**	**14**	**1 736**	**557**	**98**	**25**	**96.3**	**3.7**
541	Professional, scientific, & technical services	14	1 736	557	98	25	96.3	3.7
	BALANCE OF TAYLOR COUNTY, FL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF UNION COUNTY, FL							
54	**Professional, scientific, & technical services**	**3**	**530**	**159**	**38**	**12**	**D**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF VOLUSIA COUNTY, FL							
54	**Professional, scientific, & technical services**	**122**	**34 855**	**10 263**	**2 234**	**310**	**60.3**	**4.0**
541	Professional, scientific, & technical services	122	34 855	10 263	2 234	310	60.3	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	1 428	433	94	35	74.7	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	1 428	433	94	35	74.7	11.3
5413	Architectural, engineering, & related services	29	D	D	D	b	D	D
5415	Computer systems design & related services	10	D	D	D	b	D	D
54151	Computer systems design & related services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	33	D	D	D	b	D	D
54161	Management consulting services	29	D	D	D	b	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
	BALANCE OF WAKULLA COUNTY, FL							
54	**Professional, scientific, & technical services**	**19**	**3 739**	**1 431**	**318**	**72**	**49.3**	**8.0**
541	Professional, scientific, & technical services	19	3 739	1 431	318	72	49.3	8.0
5413	Architectural, engineering, & related services	6	1 944	868	206	49	12.9	4.9
	BALANCE OF WALTON COUNTY, FL							
54	**Professional, scientific, & technical services**	**37**	**12 494**	**3 691**	**866**	**109**	**32.8**	**11.2**
541	Professional, scientific, & technical services	37	12 494	3 691	866	109	32.8	11.2
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	4 787	832	218	7	8.6	24.4
54161	Management consulting services	3	D	D	D	a	D	D
	BALANCE OF WASHINGTON COUNTY, FL							
54	**Professional, scientific, & technical services**	**6**	**479**	**195**	**49**	**13**	**67.2**	**–**

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

FLORIDA

Atlantic Beach. See "Jacksonville (consolidated city)."

Aventura was incorporated in November 1995.

De Bary was incorporated in December 1993.

Deltona was incorporated in December 1995.

Jacksonville Beach. See "Jacksonville (consolidated city)."

Jacksonville (balance). See "Jacksonville (consolidated city)."

Jacksonville (consolidated city) is coextensive with Duval County. It includes Atlantic Beach, Jacksonville Beach, and Neptune Beach, which are tabulated separately. "Jacksonville (balance)," which is a place equivalent, includes Baldwin, which is not populous enough for separate tabulation.

Longboat Key is in Manatee and Sarasota Counties.

Neptune Beach. See "Jacksonville (consolidated city)."

Pinecrest was incorporated in March 1996.

St. Pete Beach name was changed from St. Petersburg Beach in April 1994.

Wellington was incorporated in December 1995.

Weston was incorporated in September 1996.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

FLORIDA

Daytona Beach, FL MSA

Flagler County, FL

Volusia County, FL

Fort Lauderdale, FL PMSA

Broward County, FL

Fort Myers—Cape Coral, FL MSA

Lee County, FL

Fort Pierce—Port St. Lucie, FL MSA

Martin County, FL

St. Lucie County, FL

Fort Walton Beach, FL MSA

Okaloosa County, FL

Gainesville, FL MSA

Alachua County, FL

Jacksonville, FL MSA

Clay County, FL

Duval County, FL

Nassau County, FL

St. Johns County, FL

Lakeland—Winter Haven, FL MSA

Polk County, FL

Melbourne—Titusville—Palm Bay, FL MSA

Brevard County, FL

Miami—Fort Lauderdale, FL CMSA

Fort Lauderdale, FL PMSA

Broward County, FL

Miami, FL PMSA

Dade County, FL

Miami, FL PMSA

Dade County, FL

Naples, FL MSA

Collier County, FL

Ocala, FL MSA

Marion County, FL

Orlando, FL MSA

Lake County, FL

Orange County, FL

Osceola County, FL

Seminole County, FL

Panama City, FL MSA

Bay County, FL

Pensacola, FL MSA

Escambia County, FL

Santa Rosa County, FL

Punta Gorda, FL MSA

Charlotte County, FL

Sarasota—Bradenton, FL MSA

Manatee County, FL

Sarasota County, FL

Tallahassee, FL MSA

Gadsden County, FL

Leon County, FL

Tampa—St. Petersburg—Clearwater, FL MSA

Hernando County, FL

Hillsborough County, FL

Pasco County, FL

Pinellas County, FL

West Palm Beach—Boca Raton, FL MSA

Palm Beach County, FL

U.S. Census Bureau, 1997 Economic Census

Georgia

1997

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GEORGIA							
54	**Professional, scientific, & technical services**	**17 810**	**15 266 425**	**5 908 775**	**1 339 253**	**138 198**	**18.8**	**7.6**
541	Professional, scientific, & technical services	17 810	15 266 425	5 908 775	1 339 253	138 198	18.8	7.6
5411	Legal services	4 439	2 940 148	1 019 111	219 853	23 148	21.4	5.3
54111	Offices of lawyers	4 325	2 885 228	1 001 989	216 423	22 573	21.5	5.3
541110	Offices of lawyers	4 325	2 885 228	1 001 989	216 423	22 573	21.5	5.3
5411101	Offices of lawyers (except legal aid societies)	4 325	2 885 228	1 001 989	216 423	22 573	21.5	5.3
54119	Other legal services	114	54 920	17 122	3 430	575	19.1	5.9
541191	Title abstract & settlement offices	85	25 184	9 500	2 011	326	32.1	7.5
541199	All other legal services	29	29 736	7 622	1 419	249	8.1	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 692	1 790 063	734 714	169 595	26 704	16.9	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 692	1 790 063	734 714	169 595	26 704	16.9	7.2
541211	Offices of certified public accountants	1 476	1 148 177	493 013	110 235	11 519	17.0	7.8
541213	Tax return preparation services	332	68 927	23 175	8 527	4 840	27.4	7.0
541214	Payroll services	76	444 446	165 423	38 246	7 909	3.7	2.4
541219	Other accounting services	808	128 513	53 103	12 587	2 436	56.5	19.0
5413	Architectural, engineering, & related services	2 490	2 793 426	1 131 376	259 721	24 718	21.2	4.5
54131	Architectural services	538	506 929	200 887	39 016	4 222	17.8	1.6
541310	Architectural services	538	506 929	200 887	39 016	4 222	17.8	1.6
54133	Engineering services	1 332	2 041 713	823 400	195 837	16 625	21.0	5.0
541330	Engineering services	1 332	2 041 713	823 400	195 837	16 625	21.0	5.0
54134	Drafting services	53	15 375	5 910	1 337	174	62.5	2.3
541340	Drafting services	53	15 375	5 910	1 337	174	62.5	2.3
54135	Building inspection services	79	10 973	4 398	873	150	59.1	4.5
541350	Building inspection services	79	10 973	4 398	873	150	59.1	4.5
54136	Geophysical surveying & mapping services	8	1 453	730	178	29	90.3	–
541360	Geophysical surveying & mapping services	8	1 453	730	178	29	90.3	–
54137	Surveying & mapping (except geophysical) services	359	102 451	50 741	11 299	2 107	35.9	2.9
541370	Surveying & mapping (except geophysical) services	359	102 451	50 741	11 299	2 107	35.9	2.9
54138	Testing laboratories	121	114 532	45 310	11 181	1 411	15.6	9.7
541380	Testing laboratories	121	114 532	45 310	11 181	1 411	15.6	9.7
5414	Specialized design services	850	439 732	115 810	24 265	3 215	32.0	6.8
54141	Interior design services	349	210 603	48 584	9 497	1 380	30.9	7.3
541410	Interior design services	349	210 603	48 584	9 497	1 380	30.9	7.3
54142	Industrial design services	36	27 676	5 515	1 375	183	16.4	2.4
541420	Industrial design services	36	27 676	5 515	1 375	183	16.4	2.4
54143	Graphic design services	449	195 151	59 772	12 967	1 590	35.3	6.6
541430	Graphic design services	449	195 151	59 772	12 967	1 590	35.3	6.6
5414301	Graphic design services (except commercial art & medical artists)	384	180 981	55 615	12 118	1 480	34.5	7.0
5414302	Commercial art	62	13 158	3 871	821	102	47.4	1.9
5414303	Medical artists	3	1 012	286	28	8	D	–
54149	Other specialized design services	16	6 302	1 939	426	62	36.5	14.2
541490	Other specialized design services	16	6 302	1 939	426	62	36.5	14.2
5415	Computer systems design & related services	2 702	3 578 671	1 449 258	335 151	27 116	11.8	11.6
54151	Computer systems design & related services	2 702	3 578 671	1 449 258	335 151	27 116	11.8	11.6
541511	Custom computer programming services	1 248	1 479 433	775 224	172 365	13 833	11.1	12.5
541512	Computer systems design services	1 053	1 324 505	488 428	109 298	8 905	16.0	14.5
5415121	Computer systems integrators	369	925 558	299 462	67 963	5 640	9.4	17.5
5415122	Computer systems consultants (except systems integrators)	684	398 947	188 966	41 335	3 265	31.3	7.6
541513	Computer facilities management services	47	D	D	D	h	D	D
541519	Other computer related services	354	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	2 633	2 099 205	914 955	207 342	16 226	21.9	9.8
54161	Management consulting services	2 081	1 871 075	822 339	187 896	14 044	20.1	9.1
541611	Administrative management & general management consulting service	874	1 036 334	482 484	104 396	7 837	13.2	8.1
541612	Human resources & executive search consulting services	559	499 277	233 474	60 555	3 807	23.1	11.1
5416121	Actuarial consulting	31	67 720	33 328	9 991	568	7.0	6.1
5416122	Executive placement services	296	198 646	98 883	22 027	1 840	30.0	9.2
5416123	Human resources & personnel management consulting	232	232 911	101 263	28 537	1 399	22.0	14.2
541613	Marketing consulting services	443	213 760	60 935	12 404	1 295	44.5	11.2
541614	Process, physical distribution, & logistics consulting services	114	78 367	28 067	6 695	791	26.7	2.8
541618	Other management consulting services	91	43 337	17 379	3 846	314	18.2	8.7
54162	Environmental consulting services	162	97 028	36 712	8 096	937	30.0	19.5
541620	Environmental consulting services	162	97 028	36 712	8 096	937	30.0	19.5
54169	Other scientific & technical consulting services	390	131 102	55 904	11 350	1 245	42.2	13.1
541690	Other scientific & technical consulting services	390	131 102	55 904	11 350	1 245	42.2	13.1
5417	Scientific research & development services	138	175 385	75 842	17 156	1 533	13.7	5.9
54171	R&D in the physical, engineering, & life sciences	125	171 884	74 454	16 865	1 407	13.3	5.2
541710	R&D in the physical, engineering, & life sciences	125	171 884	74 454	16 865	1 407	13.3	5.2
5417101	R&D in the physical & engineering sciences	86	105 077	44 627	9 974	923	14.4	4.4
5417102	Research & development in the life sciences	39	66 807	29 827	6 891	484	11.5	6.3
54172	Research & development in the social sciences & humanities	13	3 501	1 388	291	126	34.4	41.5
541720	R&D in the social sciences & humanities	13	3 501	1 388	291	126	34.4	41.5

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GEORGIA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	1 165	1 085 748	345 852	81 027	10 018	19.1	5.6
54181	Advertising agencies	367	334 622	142 302	32 751	3 059	14.6	5.4
541810	Advertising agencies	367	334 622	142 302	32 751	3 059	14.6	5.4
54182	Public relations agencies	171	88 664	34 247	7 551	800	32.9	7.1
541820	Public relations agencies	171	88 664	34 247	7 551	800	32.9	7.1
54183	Media buying services	28	19 199	9 102	2 180	263	4.7	2.5
541830	Media buying services	28	19 199	9 102	2 180	263	4.7	2.5
54184	Media representatives	117	102 956	43 525	12 199	1 236	13.0	11.5
541840	Media representatives	117	102 956	43 525	12 199	1 236	13.0	11.5
5418401	Radio & television advertising representatives	60	54 736	24 171	6 239	694	14.2	14.8
5418402	Publishers' advertising representatives	57	48 220	19 354	5 960	542	11.6	7.7
54185	Display advertising	78	93 296	20 855	5 046	1 211	14.1	6.9
541850	Display advertising	78	93 296	20 855	5 046	1 211	14.1	6.9
5418501	Display advertising (except outdoor)	15	27 264	7 436	1 701	756	17.5	–
5418502	Outdoor advertising services	63	66 032	13 419	3 345	455	12.7	9.8
54186	Direct mail advertising	91	186 504	43 178	10 207	1 577	19.8	3.4
541860	Direct mail advertising	91	186 504	43 178	10 207	1 577	19.8	3.4
54187	Advertising material distribution services	17	11 332	3 406	705	146	57.0	.8
541870	Advertising material distribution services	17	11 332	3 406	705	146	57.0	.8
54189	Other services related to advertising	296	249 175	49 237	10 388	1 726	23.6	4.5
541890	Other services related to advertising	296	249 175	49 237	10 388	1 726	23.6	4.5
5418901	Welcoming services	5	454	50	11	4	90.3	9.7
5418902	Advertising specialties goods distributor	155	186 059	29 113	6 697	867	23.0	2.9
5418903	Sign painting & lettering shop	97	31 322	8 431	1 738	356	32.1	13.8
5418909	All other advertising	39	31 340	11 643	1 942	499	17.6	4.6
5419	Other professional, scientific, & technical services	701	364 047	121 857	25 143	5 520	23.4	8.6
54191	Marketing research & public opinion polling	124	159 023	64 593	12 464	3 031	20.6	8.8
541910	Marketing research & public opinion polling	124	159 023	64 593	12 464	3 031	20.6	8.8
54192	Photographic services	470	143 846	39 137	8 433	1 927	29.4	7.5
541921	Photographic studios, portrait	348	93 596	25 192	5 235	1 459	32.4	6.7
541922	Commercial photography	122	50 250	13 945	3 198	468	23.8	9.1
54193	Translation & interpretation services	23	3 948	1 299	347	49	33.4	12.8
541930	Translation & interpretation services	23	3 948	1 299	347	49	33.4	12.8
54199	All other professional, scientific, & technical services	84	57 230	16 828	3 899	513	15.3	10.8
541990	All other professional, scientific, & technical services	84	57 230	16 828	3 899	513	15.3	10.8

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	GEORGIA								
54	**Professional, scientific, & technical services**	**105**	**134 044**	**131 262**	**68 802**	**15 865**	**1 509**	**11.5**	**7.9**
541	Professional, scientific, & technical services	105	134 044	131 262	68 802	15 865	1 509	11.5	7.9
5411	Legal services	62	31 713	28 562	16 895	3 756	516	20.7	7.2
54111	Offices of lawyers	62	31 713	28 562	16 895	3 756	516	20.7	7.2
541110	Offices of lawyers	62	31 713	28 562	16 895	3 756	516	20.7	7.2
5411102	Legal aid societies & similar legal services	62	31 713	28 562	16 895	3 756	516	20.7	7.2
5417	Scientific research & development services	43	102 331	102 700	51 907	12 109	993	8.6	8.1
54171	R&D in the physical, engineering, & life sciences	36	100 532	101 006	51 203	11 939	962	8.3	7.2
541710	R&D in the physical, engineering, & life sciences	36	100 532	101 006	51 203	11 939	962	8.3	7.2
5417101	R&D in the physical & engineering sciences	13	77 389	78 031	40 403	9 366	614	1.9	7.8
5417102	Research & development in the life sciences	23	23 143	22 975	10 800	2 573	348	29.8	5.2
54172	Research & development in the social sciences & humanities	7	1 799	1 694	704	170	31	22.6	61.1
541720	R&D in the social sciences & humanities	7	1 799	1 694	704	170	31	22.6	61.1

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALBANY, GA MSA							
54	**Professional, scientific, & technical services**	**179**	**98 721**	**37 926**	**8 986**	**1 334**	**25.7**	**5.4**
541	Professional, scientific, & technical services	179	98 721	37 926	8 986	1 334	25.7	5.4
5411	Legal services	68	30 799	10 801	2 549	378	31.4	2.2
54111	Offices of lawyers	65	D	D	D	e	D	D
541110	Offices of lawyers	65	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	65	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	16 851	5 085	1 342	281	24.5	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	16 851	5 085	1 342	281	24.5	5.9
541211	Offices of certified public accountants	21	14 533	4 410	1 099	138	22.4	6.2
541213	Tax return preparation services	6	1 715	418	181	122	31.5	1.5
5413	Architectural, engineering, & related services	27	31 825	16 607	3 837	424	12.8	8.7
54133	Engineering services	18	26 894	15 150	3 550	364	14.5	9.4
541330	Engineering services	18	26 894	15 150	3 550	364	14.5	9.4
5414	Specialized design services	9	2 294	381	88	25	50.2	17.0
5415	Computer systems design & related services	4	D	D	D	a	D	D
54151	Computer systems design & related services	4	D	D	D	a	D	D
541512	Computer systems design services	2	D	D	D	a	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	14	5 968	1 952	432	79	62.6	3.7
54169	Other scientific & technical consulting services	5	4 382	1 502	348	64	49.0	5.1
541690	Other scientific & technical consulting services	5	4 382	1 502	348	64	49.0	5.1
5418	Advertising & related services	15	4 520	1 049	274	113	39.2	.1
54189	Other services related to advertising	6	1 340	115	16	7	77.4	.2
541890	Other services related to advertising	6	1 340	115	16	7	77.4	.2
	ATHENS, GA MSA							
54	**Professional, scientific, & technical services**	**258**	**116 208**	**59 278**	**16 808**	**1 433**	**33.9**	**4.1**
541	Professional, scientific, & technical services	258	116 208	59 278	16 808	1 433	33.9	4.1
5411	Legal services	76	50 468	33 800	10 698	412	14.9	1.9
54111	Offices of lawyers	76	50 468	33 800	10 698	412	14.9	1.9
541110	Offices of lawyers	76	50 468	33 800	10 698	412	14.9	1.9
5411101	Offices of lawyers (except legal aid societies)	76	50 468	33 800	10 698	412	14.9	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	54	12 915	5 913	1 467	361	45.4	19.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	54	12 915	5 913	1 467	361	45.4	19.2
541211	Offices of certified public accountants	31	7 318	3 932	872	106	61.3	17.5
541213	Tax return preparation services	5	1 982	606	235	164	26.9	4.6
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	17 052	5 942	1 385	211	60.7	.5
54133	Engineering services	14	10 162	3 893	930	121	79.9	–
541330	Engineering services	14	10 162	3 893	930	121	79.9	–
5415	Computer systems design & related services	23	8 378	2 861	725	79	39.0	2.7
54151	Computer systems design & related services	23	8 378	2 861	725	79	39.0	2.7
541512	Computer systems design services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	35	15 991	6 656	1 526	195	42.8	4.4
54161	Management consulting services	27	9 036	3 867	861	104	56.6	6.8
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	15	4 158	1 708	433	54	52.9	3.9
5419	Other professional, scientific, & technical services	10	2 240	646	140	62	39.9	–
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	ATLANTA, GA MSA							
54	**Professional, scientific, & technical services**	**12 807**	**13 392 570**	**5 216 795**	**1 181 744**	**113 482**	**16.5**	**7.6**

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ATLANTA, GA MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	12 807	13 392 570	5 216 795	1 181 744	113 482	16.5	7.6
5411	Legal services	2 608	2 294 005	795 492	168 194	16 138	17.4	5.1
54111	Offices of lawyers	2 528	2 245 745	781 383	165 357	15 721	17.4	5.1
541110	Offices of lawyers	2 528	2 245 745	781 383	165 357	15 721	17.4	5.1
5411101	Offices of lawyers (except legal aid societies)	2 528	2 245 745	781 383	165 357	15 721	17.4	5.1
54119	Other legal services	80	48 260	14 109	2 837	417	16.0	6.1
541191	Title abstract & settlement offices	58	21 451	7 999	1 693	250	27.3	7.7
541199	All other legal services	22	26 809	6 110	1 144	167	7.0	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 582	1 481 395	604 839	138 277	20 005	12.6	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 582	1 481 395	604 839	138 277	20 005	12.6	6.7
541211	Offices of certified public accountants	900	927 635	398 975	89 212	8 403	12.9	7.6
541213	Tax return preparation services	151	34 314	12 580	4 375	2 572	24.0	7.7
541214	Payroll services	55	432 393	156 035	36 290	7 548	3.0	2.1
541219	Other accounting services	476	87 053	37 249	8 400	1 482	52.4	19.7
5413	Architectural, engineering, & related services	1 798	2 418 588	965 061	223 030	19 737	19.0	4.2
54131	Architectural services	399	440 272	176 069	34 160	3 527	15.6	1.5
541310	Architectural services	399	440 272	176 069	34 160	3 527	15.6	1.5
54133	Engineering services	1 051	1 808 719	715 963	172 322	13 870	19.4	4.6
541330	Engineering services	1 051	1 808 719	715 963	172 322	13 870	19.4	4.6
54134	Drafting services	36	11 949	4 496	1 022	126	69.4	1.2
541340	Drafting services	36	11 949	4 496	1 022	126	69.4	1.2
54135	Building inspection services	63	9 147	3 979	768	120	57.5	4.9
541350	Building inspection services	63	9 147	3 979	768	120	57.5	4.9
54137	Surveying & mapping (except geophysical) services	166	64 794	33 193	7 437	1 210	26.8	3.0
541370	Surveying & mapping (except geophysical) services	166	64 794	33 193	7 437	1 210	26.8	3.0
54138	Testing laboratories	79	82 787	30 932	7 225	871	9.9	9.9
541380	Testing laboratories	79	82 787	30 932	7 225	871	9.9	9.9
5414	Specialized design services	721	406 032	108 968	22 839	2 891	29.7	6.6
54141	Interior design services	270	188 868	45 246	8 826	1 205	27.2	7.2
541410	Interior design services	270	188 868	45 246	8 826	1 205	27.2	7.2
54142	Industrial design services	27	26 178	5 120	1 287	170	15.3	1.8
541420	Industrial design services	27	26 178	5 120	1 287	170	15.3	1.8
54143	Graphic design services	413	186 746	57 448	12 457	1 473	34.1	6.5
541430	Graphic design services	413	186 746	57 448	12 457	1 473	34.1	6.5
5414301	Graphic design services (except commercial art & medical artists)	352	173 667	53 638	11 683	1 374	33.5	6.8
5414302	Commercial art	58	12 067	3 524	746	91	45.8	2.1
54149	Other specialized design services	11	4 240	1 154	269	43	38.6	11.7
541490	Other specialized design services	11	4 240	1 154	269	43	38.6	11.7
5415	Computer systems design & related services	2 437	3 460 070	1 404 805	325 719	25 979	11.3	11.6
54151	Computer systems design & related services	2 437	3 460 070	1 404 805	325 719	25 979	11.3	11.6
541511	Custom computer programming services	1 128	1 433 546	755 224	167 669	13 292	10.7	12.4
541512	Computer systems design services	938	1 258 296	467 169	105 170	8 380	15.4	14.8
5415121	Computer systems integrators	320	882 621	285 000	65 295	5 308	8.7	17.8
5415122	Computer systems consultants (except systems integrators)	618	375 675	182 169	39 875	3 072	31.1	7.7
541513	Computer facilities management services	38	D	D	D	h	D	D
541519	Other computer related services	333	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	2 199	1 977 285	868 691	197 229	14 892	20.7	9.5
54161	Management consulting services	1 766	1 785 676	790 390	180 952	13 175	18.9	8.7
541611	Administrative management & general management consulting service	713	982 667	462 142	100 693	7 363	11.8	7.4
541612	Human resources & executive search consulting services	508	485 191	227 311	58 503	3 603	22.3	11.1
5416121	Actuarial consulting	30	D	D	D	f	D	D
5416122	Executive placement services	270	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	208	226 891	98 777	27 923	1 310	20.4	14.5
541613	Marketing consulting services	387	206 601	58 999	11 974	1 225	43.8	11.0
541614	Process, physical distribution, & logistics consulting services	90	73 752	26 018	6 306	742	24.2	2.7
541618	Other management consulting services	68	37 465	15 920	3 476	242	15.7	9.7
54162	Environmental consulting services	127	87 362	33 467	7 390	830	27.5	20.7
541620	Environmental consulting services	127	87 362	33 467	7 390	830	27.5	20.7
54169	Other scientific & technical consulting services	306	104 247	44 834	8 887	887	44.7	15.1
541690	Other scientific & technical consulting services	306	104 247	44 834	8 887	887	44.7	15.1
5417	Scientific research & development services	98	114 377	56 366	12 571	1 081	16.6	7.9
54171	R&D in the physical, engineering, & life sciences	87	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	87	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	57	61 116	30 264	6 395	552	19.2	7.0
5417102	Research & development in the life sciences	30	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ATLANTA, GA MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	879	935 673	305 021	71 991	8 126	16.9	5.3
54181	Advertising agencies	294	310 953	133 117	31 056	2 777	13.6	5.3
541810	Advertising agencies	294	310 953	133 117	31 056	2 777	13.6	5.3
54182	Public relations agencies	143	84 408	32 818	7 201	736	30.0	7.0
541820	Public relations agencies	143	84 408	32 818	7 201	736	30.0	7.0
54183	Media buying services	23	18 606	8 942	2 151	257	3.8	2.6
541830	Media buying services	23	18 606	8 942	2 151	257	3.8	2.6
54184	Media representatives	86	85 714	37 405	10 826	971	8.7	11.1
541840	Media representatives	86	85 714	37 405	10 826	971	8.7	11.1
5418401	Radio & television advertising representatives	43	44 325	19 924	5 268	493	8.0	14.1
5418402	Publishers' advertising representatives	43	41 389	17 481	5 558	478	9.5	7.9
54185	Display advertising	39	54 071	12 979	3 130	939	16.0	1.9
541850	Display advertising	39	54 071	12 979	3 130	939	16.0	1.9
5418501	Display advertising (except outdoor)	12	26 369	7 310	1 673	749	14.7	–
5418502	Outdoor advertising services	27	27 702	5 669	1 457	190	17.2	3.7
54186	Direct mail advertising	69	159 795	37 620	8 969	1 285	19.1	3.8
541860	Direct mail advertising	69	159 795	37 620	8 969	1 285	19.1	3.8
54189	Other services related to advertising	214	215 384	40 520	8 394	1 127	19.4	4.5
541890	Other services related to advertising	214	215 384	40 520	8 394	1 127	19.4	4.5
5418902	Advertising specialties goods distributor	119	169 381	26 431	6 072	738	18.5	3.0
5418903	Sign painting & lettering shop	64	25 691	7 227	1 450	274	25.4	13.8
5418909	All other advertising	28	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	485	305 145	107 552	21 894	4 633	21.2	9.1
54191	Marketing research & public opinion polling	116	156 908	63 997	12 318	2 973	20.5	8.5
541910	Marketing research & public opinion polling	116	156 908	63 997	12 318	2 973	20.5	8.5
54192	Photographic services	293	107 803	30 998	6 664	1 317	27.1	7.9
541921	Photographic studios, portrait	193	62 677	18 152	3 696	911	32.1	6.3
541922	Commercial photography	100	45 126	12 846	2 968	406	20.1	10.1
54193	Translation & interpretation services	22	D	D	D	b	D	D
541930	Translation & interpretation services	22	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	54	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	54	D	D	D	e	D	D
	AUGUSTA–AIKEN, GA–SC MSA							
54	**Professional, scientific, & technical services**	**688**	**651 316**	**247 653**	**63 335**	**6 578**	**13.6**	**4.4**
541	Professional, scientific, & technical services	688	651 316	247 653	63 335	6 578	13.6	4.4
5411	Legal services	234	76 888	28 518	6 116	869	40.8	7.9
54111	Offices of lawyers	232	D	D	D	f	D	D
541110	Offices of lawyers	232	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	232	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	123	34 094	15 143	3 942	891	27.5	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	123	34 094	15 143	3 942	891	27.5	6.4
541211	Offices of certified public accountants	60	25 121	11 630	2 844	418	25.4	6.3
541213	Tax return preparation services	28	5 193	2 053	756	376	9.4	8.4
541219	Other accounting services	33	D	D	D	b	D	D
5413	Architectural, engineering, & related services	131	438 059	166 937	46 043	3 790	5.6	1.9
54131	Architectural services	22	7 226	2 363	435	67	54.3	2.2
541310	Architectural services	22	7 226	2 363	435	67	54.3	2.2
54133	Engineering services	76	414 502	156 461	43 669	3 427	4.0	.6
541330	Engineering services	76	414 502	156 461	43 669	3 427	4.0	.6
54137	Surveying & mapping (except geophysical) services	22	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	22	D	D	D	c	D	D
54138	Testing laboratories	6	7 621	3 612	820	97	19.6	70.7
541380	Testing laboratories	6	7 621	3 612	820	97	19.6	70.7
5414	Specialized design services	16	4 385	1 066	205	54	63.3	13.9
54141	Interior design services	12	3 228	743	123	38	79.9	12.7
541410	Interior design services	12	3 228	743	123	38	79.9	12.7
5415	Computer systems design & related services	37	11 356	4 734	1 046	148	26.4	34.1
54151	Computer systems design & related services	37	11 356	4 734	1 046	148	26.4	34.1
541512	Computer systems design services	15	5 621	2 147	428	57	35.7	28.7
5416	Management, scientific, & technical consulting services	69	36 012	17 198	2 669	327	21.3	13.6
54161	Management consulting services	45	20 649	9 309	1 617	176	26.3	23.6
541611	Administrative management & general management consulting service	23	14 317	7 006	1 095	106	13.7	33.9
54169	Other scientific & technical consulting services	17	12 043	6 501	706	105	13.1	.2
541690	Other scientific & technical consulting services	17	12 043	6 501	706	105	13.1	.2
5417	Scientific research & development services	12	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	b	D	D
5418	Advertising & related services	36	18 984	4 315	936	159	42.5	6.8
54189	Other services related to advertising	9	5 758	1 065	221	39	64.8	1.0
541890	Other services related to advertising	9	5 758	1 065	221	39	64.8	1.0

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AUGUSTA–AIKEN, GA–SC MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	30	D	D	D	c	D	D
54192	Photographic services	22	D	D	D	b	D	D
541921	Photographic studios, portrait	20	4 426	1 164	263	84	23.7	4.7
54199	All other professional, scientific, & technical services	7	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	7	D	D	D	c	D	D
	CHATTANOOGA, TN–GA MSA							
54	**Professional, scientific, & technical services**	**776**	**425 194**	**170 655**	**37 835**	**4 980**	**27.7**	**8.2**
541	Professional, scientific, & technical services	776	425 194	170 655	37 835	4 980	27.7	8.2
5411	Legal services	230	142 170	56 122	11 623	1 554	28.8	5.5
54111	Offices of lawyers	214	132 935	51 903	10 575	1 386	30.7	3.6
541110	Offices of lawyers	214	132 935	51 903	10 575	1 386	30.7	3.6
5411101	Offices of lawyers (except legal aid societies)	214	132 935	51 903	10 575	1 386	30.7	3.6
54119	Other legal services	16	9 235	4 219	1 048	168	2.4	32.8
541191	Title abstract & settlement offices	16	9 235	4 219	1 048	168	2.4	32.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	122	62 118	25 140	6 200	1 103	22.6	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	122	62 118	25 140	6 200	1 103	22.6	5.8
541211	Offices of certified public accountants	73	48 413	19 531	4 526	590	21.2	3.6
541213	Tax return preparation services	13	4 129	1 331	625	338	32.9	9.5
541219	Other accounting services	36	9 576	4 278	1 049	175	25.6	15.3
5413	Architectural, engineering, & related services	147	72 949	33 552	7 435	941	34.6	10.4
54131	Architectural services	29	17 093	7 200	1 431	166	21.5	5.4
541310	Architectural services	29	17 093	7 200	1 431	166	21.5	5.4
54133	Engineering services	78	39 173	18 726	4 428	507	45.7	11.5
541330	Engineering services	78	39 173	18 726	4 428	507	45.7	11.5
54134	Drafting services	5	D	D	D	b	D	D
541340	Drafting services	5	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	19	4 638	2 259	487	100	30.7	7.9
541370	Surveying & mapping (except geophysical) services	19	4 638	2 259	487	100	30.7	7.9
54138	Testing laboratories	14	9 078	3 603	717	123	17.4	19.8
541380	Testing laboratories	14	9 078	3 603	717	123	17.4	19.8
5414	Specialized design services	20	8 574	1 798	391	82	46.9	.4
54141	Interior design services	7	D	D	D	b	D	D
541410	Interior design services	7	D	D	D	b	D	D
54143	Graphic design services	12	D	D	D	b	D	D
541430	Graphic design services	12	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	64	33 498	16 466	3 584	348	28.8	7.6
54151	Computer systems design & related services	64	33 498	16 466	3 584	348	28.8	7.6
541511	Custom computer programming services	33	21 780	12 629	2 779	229	11.3	7.8
541512	Computer systems design services	24	9 814	3 172	594	92	72.6	5.6
5416	Management, scientific, & technical consulting services	82	45 838	22 071	5 242	406	21.1	14.0
54161	Management consulting services	73	40 585	20 280	4 877	349	22.1	14.0
541611	Administrative management & general management consulting service	40	24 975	14 085	3 732	194	14.5	20.0
541612	Human resources & executive search consulting services	12	3 973	2 478	376	51	28.5	8.3
541618	Other management consulting services	6	2 977	1 014	224	23	53.8	–
54162	Environmental consulting services	5	4 586	1 493	357	55	1.2	15.8
541620	Environmental consulting services	5	4 586	1 493	357	55	1.2	15.8
5418	Advertising & related services	62	D	D	D	e	D	D
54181	Advertising agencies	22	18 319	5 862	1 193	140	16.1	3.9
541810	Advertising agencies	22	18 319	5 862	1 193	140	16.1	3.9
54185	Display advertising	8	9 171	2 310	518	65	5.7	16.6
541850	Display advertising	8	9 171	2 310	518	65	5.7	16.6
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54189	Other services related to advertising	18	8 948	1 143	278	60	60.9	21.3
541890	Other services related to advertising	18	8 948	1 143	278	60	60.9	21.3
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5418903	Sign painting & lettering shop	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	43	D	D	D	c	D	D
54192	Photographic services	35	D	D	D	c	D	D
541921	Photographic studios, portrait	30	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLUMBUS, GA–AL MSA							
54	**Professional, scientific, & technical services**	**325**	**163 405**	**49 325**	**10 919**	**1 841**	**35.6**	**6.5**
541	Professional, scientific, & technical services	325	163 405	49 325	10 919	1 841	35.6	6.5
5411	Legal services	132	61 068	18 894	4 090	530	29.1	6.1
54111	Offices of lawyers	132	61 068	18 894	4 090	530	29.1	6.1
541110	Offices of lawyers	132	61 068	18 894	4 090	530	29.1	6.1
5411101	Offices of lawyers (except legal aid societies)	132	61 068	18 894	4 090	530	29.1	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	68	26 452	10 450	2 481	552	33.0	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	68	26 452	10 450	2 481	552	33.0	2.2
541211	Offices of certified public accountants	29	18 656	7 958	1 797	217	27.4	1.1
541213	Tax return preparation services	7	D	D	D	c	D	D
541219	Other accounting services	30	3 227	1 214	267	69	79.0	11.6
5413	Architectural, engineering, & related services	30	15 964	6 681	1 272	175	49.9	.2
54131	Architectural services	7	5 312	2 080	395	43	29.1	.2
541310	Architectural services	7	5 312	2 080	395	43	29.1	.2
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5414	Specialized design services	13	2 963	514	116	37	52.1	.4
54143	Graphic design services	6	1 964	424	92	26	38.8	.6
541430	Graphic design services	6	1 964	424	92	26	38.8	.6
5415	Computer systems design & related services	16	8 328	2 398	565	58	59.5	22.5
54151	Computer systems design & related services	16	8 328	2 398	565	58	59.5	22.5
541512	Computer systems design services	6	4 847	1 350	278	27	46.8	24.2
5416	Management, scientific, & technical consulting services	21	11 984	2 229	487	99	69.5	15.1
54161	Management consulting services	15	9 525	1 466	327	74	83.4	16.6
541611	Administrative management & general management consulting service	8	8 380	947	201	30	81.1	18.9
5418	Advertising & related services	23	25 915	6 053	1 403	271	14.5	6.9
54186	Direct mail advertising	3	D	D	D	c	D	D
541860	Direct mail advertising	3	D	D	D	c	D	D
54189	Other services related to advertising	7	2 329	568	146	41	74.5	1.8
541890	Other services related to advertising	7	2 329	568	146	41	74.5	1.8
5419	Other professional, scientific, & technical services	18	8 357	1 138	267	96	60.1	1.5
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	2	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	a	D	D
	MACON, GA MSA							
54	**Professional, scientific, & technical services**	**530**	**307 716**	**109 389**	**25 533**	**3 737**	**23.7**	**7.7**
541	Professional, scientific, & technical services	530	307 716	109 389	25 533	3 737	23.7	7.7
5411	Legal services	195	84 669	21 643	5 165	777	38.9	5.6
54111	Offices of lawyers	188	84 045	21 428	5 105	763	38.8	5.5
541110	Offices of lawyers	188	84 045	21 428	5 105	763	38.8	5.5
5411101	Offices of lawyers (except legal aid societies)	188	84 045	21 428	5 105	763	38.8	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	111	34 967	13 355	3 109	675	31.4	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	111	34 967	13 355	3 109	675	31.4	6.3
541211	Offices of certified public accountants	62	26 166	9 100	2 068	318	28.1	5.0
541213	Tax return preparation services	11	2 814	1 023	390	231	12.3	2.2
541219	Other accounting services	34	4 119	1 785	484	105	59.2	17.8
5413	Architectural, engineering, & related services	90	98 551	42 265	9 573	1 034	18.6	8.8
54131	Architectural services	19	17 397	6 115	1 062	141	9.6	.6
541310	Architectural services	19	17 397	6 115	1 062	141	9.6	.6
54133	Engineering services	54	74 773	32 944	7 834	774	19.7	11.4
541330	Engineering services	54	74 773	32 944	7 834	774	19.7	11.4
54137	Surveying & mapping (except geophysical) services	15	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	15	D	D	D	b	D	D
5414	Specialized design services	13	2 256	313	79	20	42.6	11.3
5415	Computer systems design & related services	37	25 300	9 409	2 080	270	15.0	17.5
54151	Computer systems design & related services	37	25 300	9 409	2 080	270	15.0	17.5
541511	Custom computer programming services	15	D	D	D	c	D	D
541512	Computer systems design services	20	17 704	5 417	1 235	153	15.6	2.2
5415122	Computer systems consultants (except systems integrators)	14	8 171	1 952	421	76	24.4	–
5416	Management, scientific, & technical consulting services	30	7 878	3 780	986	124	21.3	25.5
54161	Management consulting services	22	5 764	2 716	761	97	15.9	34.8
5417	Scientific research & development services	5	28 663	9 822	2 502	241	–	–
54171	R&D in the physical, engineering, & life sciences	5	28 663	9 822	2 502	241	–	–
541710	R&D in the physical, engineering, & life sciences	5	28 663	9 822	2 502	241	–	–
5417101	R&D in the physical & engineering sciences	5	28 663	9 822	2 502	241	–	–
5418	Advertising & related services	26	21 015	8 014	1 864	523	11.4	2.2
54189	Other services related to advertising	11	10 026	4 830	1 053	397	7.6	.1
541890	Other services related to advertising	11	10 026	4 830	1 053	397	7.6	.1
5419	Other professional, scientific, & technical services	23	4 417	788	175	73	40.6	19.6
54192	Photographic services	20	4 022	717	164	67	34.7	21.5
541921	Photographic studios, portrait	20	4 022	717	164	67	34.7	21.5

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAVANNAH, GA MSA							
54	**Professional, scientific, & technical services**	**528**	**224 583**	**88 379**	**19 384**	**2 908**	**33.6**	**9.9**
541	Professional, scientific, & technical services	528	224 583	88 379	19 384	2 908	33.6	9.9
5411	Legal services	184	78 378	28 391	6 437	939	32.3	5.3
54111	Offices of lawyers	180	77 340	27 863	6 338	886	31.9	5.4
541110	Offices of lawyers	180	77 340	27 863	6 338	886	31.9	5.4
5411101	Offices of lawyers (except legal aid societies)	180	77 340	27 863	6 338	886	31.9	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	100	27 447	10 685	2 325	549	44.2	13.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	100	27 447	10 685	2 325	549	44.2	13.8
541211	Offices of certified public accountants	50	18 502	7 411	1 463	216	39.9	12.2
541213	Tax return preparation services	11	3 128	1 090	405	228	14.6	–
541219	Other accounting services	38	D	D	D	c	D	D
5413	Architectural, engineering, & related services	87	70 814	34 025	7 484	891	28.2	11.0
54131	Architectural services	27	10 502	4 674	976	122	32.0	6.7
541310	Architectural services	27	10 502	4 674	976	122	32.0	6.7
54133	Engineering services	39	47 638	23 106	4 364	529	30.7	12.4
541330	Engineering services	39	47 638	23 106	4 364	529	30.7	12.4
54137	Surveying & mapping (except geophysical) services	15	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	15	D	D	D	b	D	D
54138	Testing laboratories	5	10 405	5 330	1 942	194	1.1	10.8
541380	Testing laboratories	5	10 405	5 330	1 942	194	1.1	10.8
5414	Specialized design services	14	2 885	580	97	19	49.1	38.0
5415	Computer systems design & related services	32	10 268	3 859	882	130	26.8	16.3
54151	Computer systems design & related services	32	10 268	3 859	882	130	26.8	16.3
541512	Computer systems design services	13	6 448	1 934	438	78	24.6	4.4
5416	Management, scientific, & technical consulting services	63	12 179	4 496	904	179	45.2	25.3
54161	Management consulting services	47	8 765	3 048	636	147	42.9	31.0
5418	Advertising & related services	29	18 816	5 538	1 074	148	36.7	1.9
54181	Advertising agencies	14	8 120	3 364	506	71	43.8	.3
541810	Advertising agencies	14	8 120	3 364	506	71	43.8	.3
54189	Other services related to advertising	5	2 407	315	112	8	55.8	11.8
541890	Other services related to advertising	5	2 407	315	112	8	55.8	11.8
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	15	3 308	641	137	42	36.8	3.7
541921	Photographic studios, portrait	12	2 691	486	96	32	27.3	4.6
	AREA OUTSIDE GEORGIA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**2 639**	**742 986**	**262 236**	**57 315**	**10 473**	**42.4**	**7.5**
541	Professional, scientific, & technical services	2 639	742 986	262 236	57 315	10 473	42.4	7.5
5411	Legal services	985	273 614	84 586	17 563	3 224	41.6	5.9
54111	Offices of lawyers	969	272 055	84 043	17 455	3 195	41.4	5.9
541110	Offices of lawyers	969	272 055	84 043	17 455	3 195	41.4	5.9
5411101	Offices of lawyers (except legal aid societies)	969	272 055	84 043	17 455	3 195	41.4	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	643	160 647	71 043	17 087	3 467	41.6	11.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	643	160 647	71 043	17 087	3 467	41.6	11.4
541211	Offices of certified public accountants	328	113 857	50 986	11 252	1 750	37.1	10.6
541213	Tax return preparation services	117	15 582	4 480	1 779	903	47.4	8.6
541219	Other accounting services	186	22 436	8 315	2 392	527	66.4	19.1
5413	Architectural, engineering, & related services	336	D	D	D	g	D	D
54131	Architectural services	58	21 873	8 456	1 733	279	49.5	1.5
541310	Architectural services	58	21 873	8 456	1 733	279	49.5	1.5
54133	Engineering services	99	D	D	D	f	D	D
541330	Engineering services	99	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	134	24 495	11 360	2 603	624	53.0	3.9
541370	Surveying & mapping (except geophysical) services	134	24 495	11 360	2 603	624	53.0	3.9
54138	Testing laboratories	25	13 256	5 748	1 270	230	51.4	14.0
541380	Testing laboratories	25	13 256	5 748	1 270	230	51.4	14.0
5414	Specialized design services	61	D	D	D	c	D	D
54141	Interior design services	36	D	D	D	b	D	D
541410	Interior design services	36	D	D	D	b	D	D
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	124	D	D	D	e	D	D
54151	Computer systems design & related services	124	D	D	D	e	D	D
541511	Custom computer programming services	59	24 203	10 024	2 271	237	24.7	.9
541512	Computer systems design services	51	D	D	D	c	D	D
5415121	Computer systems integrators	21	15 881	5 919	777	101	19.9	4.4
5415122	Computer systems consultants (except systems integrators)	30	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	217	D	D	D	e	D	D
54161	Management consulting services	160	D	D	D	e	D	D
541611	Administrative management & general management consulting service	81	D	D	D	c	D	D
541612	Human resources & executive search consulting services	19	5 367	2 221	1 087	55	44.2	4.8
541613	Marketing consulting services	33	3 972	1 001	209	29	79.2	13.6
54169	Other scientific & technical consulting services	39	6 993	2 647	573	73	39.3	11.9
541690	Other scientific & technical consulting services	39	6 993	2 647	573	73	39.3	11.9

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE GEORGIA METROPOLITAN AREAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	12	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	12	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	12	D	D	D	b	D	D
5418	Advertising & related services	148	D	D	D	f	D	D
54185	Display advertising	25	20 318	3 963	921	153	18.5	20.8
541850	Display advertising	25	20 318	3 963	921	153	18.5	20.8
5418502	Outdoor advertising services	23	D	D	D	c	D	D
54189	Other services related to advertising	43	D	D	D	c	D	D
541890	Other services related to advertising	43	D	D	D	c	D	D
5418903	Sign painting & lettering shop	17	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	113	D	D	D	e	D	D
54192	Photographic services	94	D	D	D	e	D	D
541921	Photographic studios, portrait	83	D	D	D	e	D	D
541922	Commercial photography	11	2 474	520	99	22	56.1	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	ALBANY, GA MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	ATHENS, GA MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	ATLANTA, GA MSA								
54	**Professional, scientific, & technical services**	**63**	**108 675**	**106 804**	**57 100**	**13 213**	**1 137**	**6.7**	**9.5**
541	Professional, scientific, & technical services	63	108 675	106 804	57 100	13 213	1 137	6.7	9.5
5411	Legal services	34	22 522	20 672	11 757	2 697	348	20.0	9.4
54111	Offices of lawyers	34	22 522	20 672	11 757	2 697	348	20.0	9.4
541110	Offices of lawyers	34	22 522	20 672	11 757	2 697	348	20.0	9.4
5411102	Legal aid societies & similar legal services	34	22 522	20 672	11 757	2 697	348	20.0	9.4
5417	Scientific research & development services	29	86 153	86 132	45 343	10 516	789	3.2	9.6
54171	R&D in the physical, engineering, & life sciences	22	84 354	84 438	44 639	10 346	758	2.8	8.5
541710	R&D in the physical, engineering, & life sciences	22	84 354	84 438	44 639	10 346	758	2.8	8.5
5417101	R&D in the physical & engineering sciences	8	71 139	71 863	37 633	8 728	554	–	8.4
	AUGUSTA–AIKEN, GA–SC MSA								
54	**Professional, scientific, & technical services**	**8**	**5 509**	**5 201**	**2 340**	**573**	**68**	**16.6**	**–**
541	Professional, scientific, & technical services	8	5 509	5 201	2 340	573	68	16.6	–
	CHATTANOOGA, TN–GA MSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	a	D	D
	COLUMBUS, GA–AL MSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
	MACON, GA MSA								
54	**Professional, scientific, & technical services**	**5**	**4 727**	**4 610**	**2 641**	**570**	**71**	**.8**	**2.6**
541	Professional, scientific, & technical services	5	4 727	4 610	2 641	570	71	.8	2.6

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	SAVANNAH, GA MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	AREA OUTSIDE GEORGIA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**20**	**12 003**	**12 250**	**5 213**	**1 215**	**178**	**38.6**	**.4**
541	Professional, scientific, & technical services	20	12 003	12 250	5 213	1 215	178	38.6	.4
5411	Legal services	14	D	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	14	D	D	D	D	b	D	D
5417	Scientific research & development services	6	D	D	D	D	c	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	APPLING COUNTY, GA							
54	**Professional, scientific, & technical services**	**12**	**2 451**	**764**	**208**	**44**	**69.4**	**–**
541	Professional, scientific, & technical services	12	2 451	764	208	44	69.4	–
	ATKINSON COUNTY, GA							
54	**Professional, scientific, & technical services**	**3**	**293**	**41**	**6**	**3**	**D**	**–**
	BACON COUNTY, GA							
54	**Professional, scientific, & technical services**	**12**	**2 085**	**719**	**161**	**39**	**61.6**	**20.2**
541	Professional, scientific, & technical services	12	2 085	719	161	39	61.6	20.2
	BAKER COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALDWIN COUNTY, GA							
54	**Professional, scientific, & technical services**	**52**	**8 146**	**2 361**	**569**	**172**	**60.2**	**16.1**
541	Professional, scientific, & technical services	52	8 146	2 361	569	172	60.2	16.1
5411	Legal services	22	3 386	718	148	43	46.6	3.0
54111	Offices of lawyers	22	3 386	718	148	43	46.6	3.0
541110	Offices of lawyers	22	3 386	718	148	43	46.6	3.0
5411101	Offices of lawyers (except legal aid societies)	22	3 386	718	148	43	46.6	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 912	736	208	67	88.6	11.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 912	736	208	67	88.6	11.4
	BANKS COUNTY, GA							
54	**Professional, scientific, & technical services**	**7**	**968**	**237**	**56**	**15**	**71.2**	**20.6**
541	Professional, scientific, & technical services	7	968	237	56	15	71.2	20.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BARROW COUNTY, GA							
54	**Professional, scientific, & technical services**	**39**	**9 651**	**3 680**	**681**	**142**	**49.7**	**2.5**
541	Professional, scientific, & technical services	39	9 651	3 680	681	142	49.7	2.5
5411	Legal services	7	2 965	1 121	129	37	31.0	5.8
54111	Offices of lawyers	7	2 965	1 121	129	37	31.0	5.8
541110	Offices of lawyers	7	2 965	1 121	129	37	31.0	5.8
5411101	Offices of lawyers (except legal aid societies)	7	2 965	1 121	129	37	31.0	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 247	1 030	235	38	80.7	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 247	1 030	235	38	80.7	.6
5413	Architectural, engineering, & related services	9	2 845	1 129	248	41	32.1	1.9
	BARTOW COUNTY, GA							
54	**Professional, scientific, & technical services**	**81**	**19 462**	**8 201**	**1 666**	**315**	**50.5**	**7.6**
541	Professional, scientific, & technical services	81	19 462	8 201	1 666	315	50.5	7.6
5411	Legal services	31	7 555	3 248	579	92	37.4	5.9
54111	Offices of lawyers	31	7 555	3 248	579	92	37.4	5.9
541110	Offices of lawyers	31	7 555	3 248	579	92	37.4	5.9
5411101	Offices of lawyers (except legal aid societies)	31	7 555	3 248	579	92	37.4	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 833	1 424	367	97	55.3	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 833	1 424	367	97	55.3	6.3
5413	Architectural, engineering, & related services	8	2 455	1 138	251	46	76.5	8.8
5418	Advertising & related services	5	1 337	372	66	18	66.2	4.0
	BEN HILL COUNTY, GA							
54	**Professional, scientific, & technical services**	**15**	**4 334**	**1 439**	**339**	**70**	**48.5**	**2.7**
541	Professional, scientific, & technical services	15	4 334	1 439	339	70	48.5	2.7
	BERRIEN COUNTY, GA							
54	**Professional, scientific, & technical services**	**13**	**1 606**	**532**	**124**	**30**	**52.6**	**13.8**
541	Professional, scientific, & technical services	13	1 606	532	124	30	52.6	13.8
	BIBB COUNTY, GA							
54	**Professional, scientific, & technical services**	**358**	**190 734**	**62 966**	**14 391**	**2 139**	**29.1**	**4.0**
541	Professional, scientific, & technical services	358	190 734	62 966	14 391	2 139	29.1	4.0
5411	Legal services	138	68 409	17 744	4 233	594	33.8	4.5
54111	Offices of lawyers	132	D	D	D	f	D	D
541110	Offices of lawyers	132	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	132	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	80	29 003	10 427	2 543	572	28.3	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	80	29 003	10 427	2 543	572	28.3	3.3
541211	Offices of certified public accountants	44	21 794	7 215	1 556	238	23.4	.9
541213	Tax return preparation services	9	D	D	D	c	D	D
541219	Other accounting services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	58	57 662	22 896	4 668	554	28.5	1.4
54131	Architectural services	18	D	D	D	c	D	D
541310	Architectural services	18	D	D	D	c	D	D
54133	Engineering services	31	37 681	15 573	3 381	360	36.8	1.9
541330	Engineering services	31	37 681	15 573	3 381	360	36.8	1.9
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
5414	Specialized design services	9	2 000	267	69	15	42.4	11.1
5415	Computer systems design & related services	21	11 822	4 208	987	115	23.9	.5
54151	Computer systems design & related services	21	11 822	4 208	987	115	23.9	.5
541512	Computer systems design services	11	10 350	3 518	827	87	19.0	–
5416	Management, scientific, & technical consulting services	21	6 699	3 405	903	110	11.8	29.6
54161	Management consulting services	17	5 325	2 489	710	89	14.4	37.2
5418	Advertising & related services	20	D	D	D	c	D	D
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	BLECKLEY COUNTY, GA							
54	**Professional, scientific, & technical services**	**14**	**2 329**	**935**	**181**	**42**	**51.4**	**23.2**
541	Professional, scientific, & technical services	14	2 329	935	181	42	51.4	23.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 189	658	153	33	10.4	45.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 189	658	153	33	10.4	45.4
	BRANTLEY COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BROOKS COUNTY, GA							
54	**Professional, scientific, & technical services**	**12**	**1 450**	**565**	**133**	**28**	**72.8**	**16.8**
541	Professional, scientific, & technical services	12	1 450	565	133	28	72.8	16.8
	BRYAN COUNTY, GA							
54	**Professional, scientific, & technical services**	**23**	**4 211**	**1 231**	**215**	**52**	**61.8**	**18.0**
541	Professional, scientific, & technical services	23	4 211	1 231	215	52	61.8	18.0
	BULLOCH COUNTY, GA							
54	**Professional, scientific, & technical services**	**76**	**22 723**	**7 895**	**1 719**	**353**	**53.8**	**7.3**
541	Professional, scientific, & technical services	76	22 723	7 895	1 719	353	53.8	7.3
5411	Legal services	29	9 222	3 664	753	161	46.2	12.6
54111	Offices of lawyers	27	D	D	D	c	D	D
541110	Offices of lawyers	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 661	1 783	476	86	19.4	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 661	1 783	476	86	19.4	4.7
541211	Offices of certified public accountants	7	3 818	1 527	372	47	12.1	–
5413	Architectural, engineering, & related services	10	2 756	953	218	42	62.9	–
5418	Advertising & related services	6	3 429	930	189	36	83.0	7.7
	BURKE COUNTY, GA							
54	**Professional, scientific, & technical services**	**11**	**1 172**	**472**	**119**	**36**	**51.4**	**14.1**
541	Professional, scientific, & technical services	11	1 172	472	119	36	51.4	14.1
	BUTTS COUNTY, GA							
54	**Professional, scientific, & technical services**	**13**	**1 420**	**475**	**116**	**22**	**51.5**	**–**
541	Professional, scientific, & technical services	13	1 420	475	116	22	51.5	–
	CALHOUN COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	CAMDEN COUNTY, GA							
54	**Professional, scientific, & technical services**	**41**	**10 627**	**3 670**	**809**	**163**	**36.0**	**12.7**
541	Professional, scientific, & technical services	41	10 627	3 670	809	163	36.0	12.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 856	515	163	54	85.7	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 856	515	163	54	85.7	1.3
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5415	Computer systems design & related services	9	3 554	1 530	294	45	–	25.4
54151	Computer systems design & related services	9	3 554	1 530	294	45	–	25.4
	CANDLER COUNTY, GA							
54	**Professional, scientific, & technical services**	**15**	**3 913**	**1 414**	**332**	**73**	**26.1**	**12.4**
541	Professional, scientific, & technical services	15	3 913	1 414	332	73	26.1	12.4
	CARROLL COUNTY, GA							
54	**Professional, scientific, & technical services**	**88**	**27 557**	**10 967**	**2 345**	**429**	**48.2**	**14.6**
541	Professional, scientific, & technical services	88	27 557	10 967	2 345	429	48.2	14.6
5411	Legal services	33	13 795	5 633	1 146	169	44.0	13.4
54111	Offices of lawyers	32	D	D	D	c	D	D
541110	Offices of lawyers	32	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	32	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	3 711	1 712	430	95	31.7	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	3 711	1 712	430	95	31.7	4.7
5413	Architectural, engineering, & related services	12	4 258	1 558	325	104	69.6	–
54137	Surveying & mapping (except geophysical) services	5	1 755	860	191	77	26.3	–
541370	Surveying & mapping (except geophysical) services	5	1 755	860	191	77	26.3	–
	CATOOSA COUNTY, GA							
54	**Professional, scientific, & technical services**	**36**	**7 361**	**2 395**	**620**	**130**	**39.4**	**28.1**
541	Professional, scientific, & technical services	36	7 361	2 395	620	130	39.4	28.1
	CHARLTON COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**574**	**125**	**27**	**7**	**100.0**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHATHAM COUNTY, GA							
54	**Professional, scientific, & technical services**	**479**	**216 102**	**86 017**	**18 911**	**2 779**	**32.5**	**9.6**
541	Professional, scientific, & technical services	479	216 102	86 017	18 911	2 779	32.5	9.6
5411	Legal services	167	73 980	27 324	6 191	883	31.0	4.4
54111	Offices of lawyers	164	D	D	D	f	D	D
541110	Offices of lawyers	164	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	164	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	90	26 177	10 289	2 223	515	43.0	14.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	90	26 177	10 289	2 223	515	43.0	14.0
541211	Offices of certified public accountants	44	D	D	D	c	D	D
541213	Tax return preparation services	7	D	D	D	c	D	D
541219	Other accounting services	38	D	D	D	c	D	D
5413	Architectural, engineering, & related services	79	69 848	33 616	7 422	872	27.5	10.9
54131	Architectural services	26	D	D	D	c	D	D
541310	Architectural services	26	D	D	D	c	D	D
54133	Engineering services	38	D	D	D	f	D	D
541330	Engineering services	38	D	D	D	f	D	D
54138	Testing laboratories	5	10 405	5 330	1 942	194	1.1	10.8
541380	Testing laboratories	5	10 405	5 330	1 942	194	1.1	10.8
5414	Specialized design services	14	2 885	580	97	19	49.1	38.0
5415	Computer systems design & related services	29	D	D	D	c	D	D
54151	Computer systems design & related services	29	D	D	D	c	D	D
541512	Computer systems design services	13	6 448	1 934	438	78	24.6	4.4
5416	Management, scientific, & technical consulting services	54	D	D	D	c	D	D
54161	Management consulting services	41	8 109	2 890	618	140	41.9	30.5
5418	Advertising & related services	28	D	D	D	c	D	D
54181	Advertising agencies	14	8 120	3 364	506	71	43.8	.3
541810	Advertising agencies	14	8 120	3 364	506	71	43.8	.3
54189	Other services related to advertising	5	2 407	315	112	8	55.8	11.8
541890	Other services related to advertising	5	2 407	315	112	8	55.8	11.8
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	CHATTAHOOCHEE COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**3 026**	**1 357**	**337**	**26**	**–**	**–**
541	Professional, scientific, & technical services	4	3 026	1 357	337	26	–	–
	CHATTOOGA COUNTY, GA							
54	**Professional, scientific, & technical services**	**13**	**4 026**	**752**	**164**	**40**	**20.9**	**–**
541	Professional, scientific, & technical services	13	4 026	752	164	40	20.9	–
5411	Legal services	8	3 396	615	126	21	13.5	–
54111	Offices of lawyers	8	3 396	615	126	21	13.5	–
541110	Offices of lawyers	8	3 396	615	126	21	13.5	–
5411101	Offices of lawyers (except legal aid societies)	8	3 396	615	126	21	13.5	–
	CHEROKEE COUNTY, GA							
54	**Professional, scientific, & technical services**	**257**	**75 661**	**32 475**	**6 815**	**893**	**46.2**	**6.1**
541	Professional, scientific, & technical services	257	75 661	32 475	6 815	893	46.2	6.1
5411	Legal services	30	11 196	3 624	778	116	58.8	4.6
54111	Offices of lawyers	28	D	D	D	c	D	D
541110	Offices of lawyers	28	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	4 681	1 397	374	125	59.3	9.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	4 681	1 397	374	125	59.3	9.2
541213	Tax return preparation services	6	D	D	D	b	D	D
541219	Other accounting services	22	1 734	573	168	36	82.5	17.5
5413	Architectural, engineering, & related services	48	15 527	5 616	1 200	185	46.8	2.4
54133	Engineering services	24	11 037	3 378	794	95	48.3	1.4
541330	Engineering services	24	11 037	3 378	794	95	48.3	1.4
54137	Surveying & mapping (except geophysical) services	14	3 474	1 916	336	73	37.6	–
541370	Surveying & mapping (except geophysical) services	14	3 474	1 916	336	73	37.6	–
5414	Specialized design services	12	3 948	812	166	21	41.2	.7
54143	Graphic design services	7	2 688	414	88	9	29.8	1.0
541430	Graphic design services	7	2 688	414	88	9	29.8	1.0
5415	Computer systems design & related services	47	11 123	5 285	998	98	73.1	3.8
54151	Computer systems design & related services	47	11 123	5 285	998	98	73.1	3.8
5416	Management, scientific, & technical consulting services	48	19 721	13 168	2 908	292	27.6	8.9
54161	Management consulting services	40	18 623	12 718	2 781	281	24.3	8.9
541611	Administrative management & general management consulting service	14	12 413	10 253	2 347	225	19.4	2.4
5418	Advertising & related services	18	7 022	1 908	268	37	32.9	14.4
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLARKE COUNTY, GA							
54	**Professional, scientific, & technical services**	**156**	**54 861**	**22 816**	**5 362**	**943**	**47.7**	**6.3**
541	Professional, scientific, & technical services	156	54 861	22 816	5 362	943	47.7	6.3
5411	Legal services	40	12 276	5 356	1 119	173	36.0	4.2
54111	Offices of lawyers	40	12 276	5 356	1 119	173	36.0	4.2
541110	Offices of lawyers	40	12 276	5 356	1 119	173	36.0	4.2
5411101	Offices of lawyers (except legal aid societies)	40	12 276	5 356	1 119	173	36.0	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	10 242	4 398	1 056	316	35.4	20.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	10 242	4 398	1 056	316	35.4	20.1
541211	Offices of certified public accountants	20	D	D	D	b	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	8 177	3 443	836	117	67.9	1.0
5415	Computer systems design & related services	13	3 839	1 597	395	43	71.0	1.9
54151	Computer systems design & related services	13	3 839	1 597	395	43	71.0	1.9
5416	Management, scientific, & technical consulting services	24	D	D	D	c	D	D
54161	Management consulting services	17	D	D	D	b	D	D
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
	CLAYTON COUNTY, GA							
54	**Professional, scientific, & technical services**	**227**	**118 091**	**45 030**	**10 461**	**1 521**	**24.2**	**14.3**
541	Professional, scientific, & technical services	227	118 091	45 030	10 461	1 521	24.2	14.3
5411	Legal services	74	20 324	7 724	1 541	243	43.9	2.7
54111	Offices of lawyers	74	20 324	7 724	1 541	243	43.9	2.7
541110	Offices of lawyers	74	20 324	7 724	1 541	243	43.9	2.7
5411101	Offices of lawyers (except legal aid societies)	74	20 324	7 724	1 541	243	43.9	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	47	9 879	5 159	1 016	333	54.3	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	47	9 879	5 159	1 016	333	54.3	11.2
541211	Offices of certified public accountants	16	4 643	2 425	458	98	47.8	6.5
541219	Other accounting services	22	3 398	1 501	395	94	55.8	10.3
5413	Architectural, engineering, & related services	24	34 671	12 885	2 655	288	6.7	35.8
54133	Engineering services	13	31 533	11 339	2 330	233	3.8	38.9
541330	Engineering services	13	31 533	11 339	2 330	233	3.8	38.9
54137	Surveying & mapping (except geophysical) services	6	2 432	1 223	287	44	22.2	–
541370	Surveying & mapping (except geophysical) services	6	2 432	1 223	287	44	22.2	–
5415	Computer systems design & related services	25	19 792	9 741	2 525	231	13.7	10.6
54151	Computer systems design & related services	25	19 792	9 741	2 525	231	13.7	10.6
541511	Custom computer programming services	12	12 426	6 718	1 780	161	11.4	1.3
541512	Computer systems design services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	24	23 517	7 540	2 267	267	17.2	1.6
54161	Management consulting services	17	19 885	5 228	1 688	247	15.5	1.7
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	c	D	D
54169	Other scientific & technical consulting services	6	D	D	D	a	D	D
541690	Other scientific & technical consulting services	6	D	D	D	a	D	D
5418	Advertising & related services	14	3 553	954	223	73	91.1	–
54189	Other services related to advertising	10	1 815	444	89	21	94.5	–
541890	Other services related to advertising	10	1 815	444	89	21	94.5	–
5419	Other professional, scientific, & technical services	13	5 266	771	176	58	19.5	2.9
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	CLINCH COUNTY, GA							
54	**Professional, scientific, & technical services**	**8**	**3 133**	**1 085**	**208**	**35**	**72.9**	**–**
541	Professional, scientific, & technical services	8	3 133	1 085	208	35	72.9	–
5411	Legal services	7	D	D	D	b	D	D
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COBB COUNTY, GA							
54	**Professional, scientific, & technical services**	**2 217**	**1 854 456**	**739 881**	**167 038**	**17 016**	**19.0**	**8.9**
541	Professional, scientific, & technical services	2 217	1 854 456	739 881	167 038	17 016	19.0	8.9
5411	Legal services	345	176 896	71 383	13 953	1 426	27.4	8.8
54111	Offices of lawyers	324	167 817	68 125	13 210	1 342	27.9	8.8
541110	Offices of lawyers	324	167 817	68 125	13 210	1 342	27.9	8.8
5411101	Offices of lawyers (except legal aid societies)	324	167 817	68 125	13 210	1 342	27.9	8.8
54119	Other legal services	21	9 079	3 258	743	84	19.8	8.6
541191	Title abstract & settlement offices	16	6 120	1 876	418	59	21.6	12.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	288	173 041	95 002	21 298	2 706	18.1	31.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	288	173 041	95 002	21 298	2 706	18.1	31.9
541211	Offices of certified public accountants	157	134 129	80 197	17 007	1 566	13.9	35.2
541213	Tax return preparation services	28	6 591	2 880	963	487	21.1	14.8
541219	Other accounting services	89	17 857	5 741	1 387	282	62.8	12.6
5413	Architectural, engineering, & related services	321	430 914	166 406	38 180	3 763	21.8	4.4
54131	Architectural services	48	26 683	10 050	2 260	261	25.9	3.2
541310	Architectural services	48	26 683	10 050	2 260	261	25.9	3.2
54133	Engineering services	214	356 521	137 066	31 486	2 971	22.4	3.7
541330	Engineering services	214	356 521	137 066	31 486	2 971	22.4	3.7
54134	Drafting services	6	D	D	D	b	D	D
541340	Drafting services	6	D	D	D	b	D	D
54135	Building inspection services	13	D	D	D	b	D	D
541350	Building inspection services	13	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	25	11 586	6 063	1 287	213	15.1	.9
541370	Surveying & mapping (except geophysical) services	25	11 586	6 063	1 287	213	15.1	.9
54138	Testing laboratories	15	29 234	10 435	2 516	251	–	15.6
541380	Testing laboratories	15	29 234	10 435	2 516	251	–	15.6
5414	Specialized design services	123	52 116	12 904	2 708	411	32.6	3.9
54141	Interior design services	44	D	D	D	c	D	D
541410	Interior design services	44	D	D	D	c	D	D
54143	Graphic design services	76	26 731	7 496	1 566	205	38.3	4.8
541430	Graphic design services	76	26 731	7 496	1 566	205	38.3	4.8
5414301	Graphic design services (except commercial art & medical artists)	63	21 842	5 835	1 177	159	42.5	5.9
5414302	Commercial art	12	D	D	D	b	D	D
5415	Computer systems design & related services	460	530 363	223 464	49 525	3 881	11.3	4.5
54151	Computer systems design & related services	460	530 363	223 464	49 525	3 881	11.3	4.5
541511	Custom computer programming services	209	214 530	109 562	22 246	1 726	8.8	6.8
541512	Computer systems design services	177	282 957	98 326	23 856	1 878	10.9	2.4
5415121	Computer systems integrators	58	210 758	64 657	15 733	1 258	7.2	2.2
5415122	Computer systems consultants (except systems integrators)	119	72 199	33 669	8 123	620	21.6	2.7
541519	Other computer related services	68	29 611	13 841	3 016	243	35.1	8.1
5416	Management, scientific, & technical consulting services	451	290 464	110 894	26 154	2 542	25.7	10.2
54161	Management consulting services	379	258 457	98 138	23 238	2 241	23.7	8.3
541611	Administrative management & general management consulting service	142	118 095	45 319	10 968	1 114	14.5	8.9
541612	Human resources & executive search consulting services	116	78 768	33 376	8 296	772	28.9	6.5
5416121	Actuarial consulting	4	13 085	6 328	1 790	100	.7	–
5416122	Executive placement services	65	42 754	19 241	4 717	534	39.5	11.3
5416123	Human resources & personnel management consulting	47	22 929	7 807	1 789	138	25.3	1.3
541613	Marketing consulting services	93	40 246	11 572	2 395	244	37.0	9.0
541614	Process, physical distribution, & logistics consulting services	16	11 279	4 287	840	73	36.8	2.4
541618	Other management consulting services	12	10 069	3 584	739	38	23.8	18.5
54162	Environmental consulting services	24	13 519	5 731	1 193	131	40.4	49.6
541620	Environmental consulting services	24	13 519	5 731	1 193	131	40.4	49.6
54169	Other scientific & technical consulting services	48	18 488	7 025	1 723	170	42.4	7.8
541690	Other scientific & technical consulting services	48	18 488	7 025	1 723	170	42.4	7.8
5417	Scientific research & development services	17	29 069	11 594	2 582	225	7.9	3.2
54171	R&D in the physical, engineering, & life sciences	15	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	15	D	D	D	c	D	D
5417102	Research & development in the life sciences	6	D	D	D	c	D	D
5418	Advertising & related services	136	138 067	38 825	10 461	1 437	11.4	9.4
54181	Advertising agencies	43	18 336	7 355	1 821	192	23.5	21.7
541810	Advertising agencies	43	18 336	7 355	1 821	192	23.5	21.7
54182	Public relations agencies	24	5 121	1 346	198	39	74.8	7.8
541820	Public relations agencies	24	5 121	1 346	198	39	74.8	7.8
54184	Media representatives	13	17 578	10 717	4 348	216	3.3	30.4
541840	Media representatives	13	17 578	10 717	4 348	216	3.3	30.4
5418402	Publishers' advertising representatives	5	D	D	D	c	D	D
54185	Display advertising	6	D	D	D	f	D	D
541850	Display advertising	6	D	D	D	f	D	D
54186	Direct mail advertising	13	15 397	1 972	494	68	22.6	3.2
541860	Direct mail advertising	13	15 397	1 972	494	68	22.6	3.2
54189	Other services related to advertising	31	D	D	D	c	D	D
541890	Other services related to advertising	31	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	19	45 920	6 400	1 808	197	5.2	.3
5418903	Sign painting & lettering shop	6	D	D	D	a	D	D
5418909	All other advertising	6	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COBB COUNTY, GA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	76	33 526	9 409	2 177	625	26.7	17.0
54191	Marketing research & public opinion polling	17	14 145	4 287	1 011	398	28.5	27.3
541910	Marketing research & public opinion polling	17	14 145	4 287	1 011	398	28.5	27.3
54192	Photographic services	43	13 582	3 453	745	176	31.1	10.3
541921	Photographic studios, portrait	29	9 362	2 165	446	130	32.1	8.0
541922	Commercial photography	14	4 220	1 288	299	46	28.8	15.4
54199	All other professional, scientific, & technical services	12	4 987	1 205	242	29	10.1	.9
541990	All other professional, scientific, & technical services	12	4 987	1 205	242	29	10.1	.9
	COFFEE COUNTY, GA							
54	**Professional, scientific, & technical services**	**52**	**12 092**	**3 893**	**876**	**214**	**58.7**	**12.0**
541	Professional, scientific, & technical services	52	12 092	3 893	876	214	58.7	12.0
5411	Legal services	22	5 649	1 504	297	73	75.6	4.0
54111	Offices of lawyers	22	5 649	1 504	297	73	75.6	4.0
541110	Offices of lawyers	22	5 649	1 504	297	73	75.6	4.0
5411101	Offices of lawyers (except legal aid societies)	22	5 649	1 504	297	73	75.6	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 658	1 109	251	59	46.2	24.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 658	1 109	251	59	46.2	24.0
5413	Architectural, engineering, & related services	8	1 394	473	124	53	51.9	8.4
	COLQUITT COUNTY, GA							
54	**Professional, scientific, & technical services**	**44**	**9 843**	**3 509**	**746**	**128**	**68.1**	**7.0**
541	Professional, scientific, & technical services	44	9 843	3 509	746	128	68.1	7.0
5411	Legal services	16	2 787	708	163	38	45.4	10.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 976	582	145	31	82.2	17.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 976	582	145	31	82.2	17.8
5413	Architectural, engineering, & related services	6	2 281	1 183	268	33	100.0	–
	COLUMBIA COUNTY, GA							
54	**Professional, scientific, & technical services**	**147**	**52 132**	**18 641**	**4 178**	**723**	**36.8**	**4.3**
541	Professional, scientific, & technical services	147	52 132	18 641	4 178	723	36.8	4.3
5411	Legal services	39	13 928	4 541	932	138	52.5	4.6
54111	Offices of lawyers	39	13 928	4 541	932	138	52.5	4.6
541110	Offices of lawyers	39	13 928	4 541	932	138	52.5	4.6
5411101	Offices of lawyers (except legal aid societies)	39	13 928	4 541	932	138	52.5	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	c	D	D
541211	Offices of certified public accountants	11	5 567	2 886	739	125	15.7	3.3
541213	Tax return preparation services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	22	D	D	D	b	D	D
5418	Advertising & related services	11	6 378	1 467	301	66	40.0	.3
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	7	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	7	D	D	D	c	D	D
	COOK COUNTY, GA							
54	**Professional, scientific, & technical services**	**12**	**2 120**	**908**	**218**	**49**	**73.7**	**3.4**
541	Professional, scientific, & technical services	12	2 120	908	218	49	73.7	3.4
	COWETA COUNTY, GA							
54	**Professional, scientific, & technical services**	**85**	**22 540**	**8 668**	**1 937**	**286**	**51.3**	**5.4**
541	Professional, scientific, & technical services	85	22 540	8 668	1 937	286	51.3	5.4
5411	Legal services	18	8 856	4 141	840	105	29.7	.3
54111	Offices of lawyers	16	D	D	D	c	D	D
541110	Offices of lawyers	16	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 318	1 050	240	58	81.3	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 318	1 050	240	58	81.3	.6
5413	Architectural, engineering, & related services	22	3 935	1 197	275	49	73.9	2.1
5418	Advertising & related services	6	2 279	585	74	10	52.1	–
	CRAWFORD COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CRISP COUNTY, GA							
54	**Professional, scientific, & technical services**	**25**	**4 902**	**1 692**	**403**	**76**	**67.9**	**3.6**
541	Professional, scientific, & technical services	25	4 902	1 692	403	76	67.9	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 312	633	170	27	91.0	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 312	633	170	27	91.0	9.0
	DADE COUNTY, GA							
54	**Professional, scientific, & technical services**	**8**	**694**	**189**	**49**	**30**	**64.4**	**13.8**
	DAWSON COUNTY, GA							
54	**Professional, scientific, & technical services**	**15**	**4 487**	**1 806**	**312**	**54**	**38.0**	**.8**
541	Professional, scientific, & technical services	15	4 487	1 806	312	54	38.0	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 653	577	80	16	13.7	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 653	577	80	16	13.7	2.3
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	DECATUR COUNTY, GA							
54	**Professional, scientific, & technical services**	**21**	**5 225**	**1 367**	**284**	**64**	**59.3**	**22.0**
541	Professional, scientific, & technical services	21	5 225	1 367	284	64	59.3	22.0
5411	Legal services	8	2 885	499	116	27	44.1	22.0
54111	Offices of lawyers	8	2 885	499	116	27	44.1	22.0
541110	Offices of lawyers	8	2 885	499	116	27	44.1	22.0
5411101	Offices of lawyers (except legal aid societies)	8	2 885	499	116	27	44.1	22.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 839	777	152	33	79.6	20.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 839	777	152	33	79.6	20.4
	DEKALB COUNTY, GA							
54	**Professional, scientific, & technical services**	**2 188**	**1 972 784**	**856 422**	**200 675**	**19 674**	**18.2**	**10.1**
541	Professional, scientific, & technical services	2 188	1 972 784	856 422	200 675	19 674	18.2	10.1
5411	Legal services	447	196 839	71 256	14 688	1 783	31.9	8.1
54111	Offices of lawyers	430	183 790	66 280	13 778	1 634	33.8	8.1
541110	Offices of lawyers	430	183 790	66 280	13 778	1 634	33.8	8.1
5411101	Offices of lawyers (except legal aid societies)	430	183 790	66 280	13 778	1 634	33.8	8.1
54119	Other legal services	17	13 049	4 976	910	149	4.8	7.9
541191	Title abstract & settlement offices	10	3 482	1 825	455	54	9.9	7.3
541199	All other legal services	7	9 567	3 151	455	95	3.0	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	305	157 197	61 010	13 273	2 416	24.7	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	305	157 197	61 010	13 273	2 416	24.7	6.9
541211	Offices of certified public accountants	185	73 828	37 666	7 974	840	37.4	3.2
541213	Tax return preparation services	27	10 565	3 817	1 321	900	14.3	2.6
541214	Payroll services	5	D	D	D	e	D	D
541219	Other accounting services	88	D	D	D	e	D	D
5413	Architectural, engineering, & related services	311	429 792	187 619	41 575	3 684	20.9	7.8
54131	Architectural services	68	62 595	22 604	4 136	387	16.3	.9
541310	Architectural services	68	62 595	22 604	4 136	387	16.3	.9
54133	Engineering services	189	341 007	152 594	34 751	2 877	21.9	9.3
541330	Engineering services	189	341 007	152 594	34 751	2 877	21.9	9.3
54134	Drafting services	7	1 777	713	192	29	53.0	–
541340	Drafting services	7	1 777	713	192	29	53.0	–
54135	Building inspection services	13	2 157	1 117	176	29	26.0	–
541350	Building inspection services	13	2 157	1 117	176	29	26.0	–
54137	Surveying & mapping (except geophysical) services	16	8 959	5 059	1 036	160	9.9	4.9
541370	Surveying & mapping (except geophysical) services	16	8 959	5 059	1 036	160	9.9	4.9
54138	Testing laboratories	18	13 297	5 532	1 284	202	20.4	6.7
541380	Testing laboratories	18	13 297	5 532	1 284	202	20.4	6.7
5414	Specialized design services	132	68 020	19 694	4 662	552	34.3	6.0
54141	Interior design services	41	23 382	6 159	1 190	160	38.7	10.6
541410	Interior design services	41	23 382	6 159	1 190	160	38.7	10.6
54143	Graphic design services	82	41 459	12 383	3 218	359	29.0	3.6
541430	Graphic design services	82	41 459	12 383	3 218	359	29.0	3.6
5414301	Graphic design services (except commercial art & medical artists)	71	39 749	11 978	3 152	345	27.9	3.4
5415	Computer systems design & related services	399	681 833	345 386	87 040	7 116	7.1	13.8
54151	Computer systems design & related services	399	681 833	345 386	87 040	7 116	7.1	13.8
541511	Custom computer programming services	200	416 297	220 561	54 886	4 067	4.1	14.9
541512	Computer systems design services	145	194 693	88 709	20 112	1 663	14.4	4.7
5415121	Computer systems integrators	44	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	101	D	D	D	f	D	D
541519	Other computer related services	48	39 809	23 379	5 568	418	8.9	11.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DEKALB COUNTY, GA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	363	253 554	107 027	24 396	2 012	22.7	11.2
54161	Management consulting services	282	204 979	86 107	20 284	1 616	22.5	10.5
541611	Administrative management & general management consulting service	130	94 241	35 615	7 135	548	19.9	16.7
541612	Human resources & executive search consulting services	82	75 607	37 736	10 172	741	21.7	5.6
5416121	Actuarial consulting	4	D	D	D	e	D	D
5416122	Executive placement services	40	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	38	26 884	12 148	2 721	234	20.0	7.8
541613	Marketing consulting services	42	15 264	5 145	1 087	117	51.5	8.0
541614	Process, physical distribution, & logistics consulting services	15	11 054	3 462	797	156	21.6	3.9
541618	Other management consulting services	13	8 813	4 149	1 093	54	8.5	.1
54162	Environmental consulting services	22	26 259	11 100	2 470	242	12.2	6.8
541620	Environmental consulting services	22	26 259	11 100	2 470	242	12.2	6.8
54169	Other scientific & technical consulting services	59	22 316	9 820	1 642	154	37.5	22.9
541690	Other scientific & technical consulting services	59	22 316	9 820	1 642	154	37.5	22.9
5417	Scientific research & development services	16	10 370	3 316	829	124	28.1	3.4
5418	Advertising & related services	132	117 300	38 037	8 508	977	16.6	7.3
54181	Advertising agencies	44	41 096	14 499	3 222	324	18.7	3.0
541810	Advertising agencies	44	41 096	14 499	3 222	324	18.7	3.0
54182	Public relations agencies	19	9 387	4 234	828	84	16.1	9.9
541820	Public relations agencies	19	9 387	4 234	828	84	16.1	9.9
54184	Media representatives	12	9 726	5 647	1 266	108	1.2	4.1
541840	Media representatives	12	9 726	5 647	1 266	108	1.2	4.1
54185	Display advertising	8	13 837	2 707	608	90	26.1	–
541850	Display advertising	8	13 837	2 707	608	90	26.1	–
5418502	Outdoor advertising services	5	D	D	D	b	D	D
54189	Other services related to advertising	35	31 229	6 422	1 370	211	16.9	7.3
541890	Other services related to advertising	35	31 229	6 422	1 370	211	16.9	7.3
5418902	Advertising specialties goods distributor	19	20 792	3 654	903	110	14.5	10.9
5418903	Sign painting & lettering shop	11	8 391	2 499	416	80	18.0	.2
5419	Other professional, scientific, & technical services	83	57 879	23 077	5 704	1 010	25.7	4.2
54191	Marketing research & public opinion polling	23	31 321	15 002	3 864	723	29.5	2.8
541910	Marketing research & public opinion polling	23	31 321	15 002	3 864	723	29.5	2.8
54192	Photographic services	51	24 790	7 553	1 743	268	18.5	6.0
541921	Photographic studios, portrait	27	7 248	1 599	374	102	32.2	19.3
541922	Commercial photography	24	17 542	5 954	1 369	166	12.8	.6
	DODGE COUNTY, GA							
54	**Professional, scientific, & technical services**	**21**	**4 452**	**1 760**	**343**	**79**	**60.1**	**23.7**
541	Professional, scientific, & technical services	21	4 452	1 760	343	79	60.1	23.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 433	717	173	34	46.1	26.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 433	717	173	34	46.1	26.8
5418	Advertising & related services	4	1 363	506	44	12	78.4	15.6
	DOOLY COUNTY, GA							
54	**Professional, scientific, & technical services**	**5**	**1 560**	**199**	**41**	**11**	**85.5**	**–**
541	Professional, scientific, & technical services	5	1 560	199	41	11	85.5	–
	DOUGHERTY COUNTY, GA							
54	**Professional, scientific, & technical services**	**172**	**98 064**	**37 807**	**8 965**	**1 327**	**25.2**	**5.4**
541	Professional, scientific, & technical services	172	98 064	37 807	8 965	1 327	25.2	5.4
5411	Legal services	67	D	D	D	e	D	D
54111	Offices of lawyers	64	D	D	D	e	D	D
541110	Offices of lawyers	64	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	64	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	D	D	D	e	D	D
541211	Offices of certified public accountants	21	14 533	4 410	1 099	138	22.4	6.2
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	26	D	D	D	e	D	D
54133	Engineering services	18	26 894	15 150	3 550	364	14.5	9.4
541330	Engineering services	18	26 894	15 150	3 550	364	14.5	9.4
5414	Specialized design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	4	D	D	D	a	D	D
54151	Computer systems design & related services	4	D	D	D	a	D	D
541512	Computer systems design services	2	D	D	D	a	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	b	D	D
54169	Other scientific & technical consulting services	5	4 382	1 502	348	64	49.0	5.1
541690	Other scientific & technical consulting services	5	4 382	1 502	348	64	49.0	5.1
5418	Advertising & related services	15	4 520	1 049	274	113	39.2	.1
54189	Other services related to advertising	6	1 340	115	16	7	77.4	.2
541890	Other services related to advertising	6	1 340	115	16	7	77.4	.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DOUGLAS COUNTY, GA							
54	**Professional, scientific, & technical services**	**127**	**37 703**	**14 746**	**2 923**	**438**	**47.7**	**15.9**
541	Professional, scientific, & technical services	127	37 703	14 746	2 923	438	47.7	15.9
5411	Legal services	36	8 725	3 703	798	105	50.3	5.4
54111	Offices of lawyers	35	D	D	D	c	D	D
541110	Offices of lawyers	35	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	5 010	2 562	442	99	45.4	33.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	5 010	2 562	442	99	45.4	33.3
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	6 164	2 737	507	78	70.3	5.4
5414	Specialized design services	8	4 263	1 200	218	27	26.0	32.8
54143	Graphic design services	4	1 711	422	91	12	19.3	57.3
541430	Graphic design services	4	1 711	422	91	12	19.3	57.3
5415	Computer systems design & related services	15	5 804	2 332	481	35	35.0	1.5
54151	Computer systems design & related services	15	5 804	2 332	481	35	35.0	1.5
5416	Management, scientific, & technical consulting services	8	3 102	922	187	24	11.1	50.8
	EARLY COUNTY, GA							
54	**Professional, scientific, & technical services**	**11**	**2 881**	**1 035**	**169**	**31**	**40.5**	**1.9**
541	Professional, scientific, & technical services	11	2 881	1 035	169	31	40.5	1.9
	ECHOLS COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	EFFINGHAM COUNTY, GA							
54	**Professional, scientific, & technical services**	**26**	**4 270**	**1 131**	**258**	**77**	**60.3**	**16.9**
541	Professional, scientific, & technical services	26	4 270	1 131	258	77	60.3	16.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 008	336	86	26	67.9	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 008	336	86	26	67.9	4.4
	ELBERT COUNTY, GA							
54	**Professional, scientific, & technical services**	**29**	**5 747**	**1 626**	**380**	**103**	**67.0**	**8.3**
541	Professional, scientific, & technical services	29	5 747	1 626	380	103	67.0	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 109	346	105	30	38.9	27.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 109	346	105	30	38.9	27.6
5414	Specialized design services	6	1 819	568	132	32	54.4	2.8
54143	Graphic design services	6	1 819	568	132	32	54.4	2.8
541430	Graphic design services	6	1 819	568	132	32	54.4	2.8
	EMANUEL COUNTY, GA							
54	**Professional, scientific, & technical services**	**22**	**5 860**	**2 177**	**560**	**93**	**29.6**	**11.1**
541	Professional, scientific, & technical services	22	5 860	2 177	560	93	29.6	11.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	EVANS COUNTY, GA							
54	**Professional, scientific, & technical services**	**13**	**2 636**	**1 008**	**236**	**39**	**37.8**	**2.6**
541	Professional, scientific, & technical services	13	2 636	1 008	236	39	37.8	2.6
	FANNIN COUNTY, GA							
54	**Professional, scientific, & technical services**	**26**	**3 025**	**1 168**	**276**	**76**	**55.0**	**21.6**
541	Professional, scientific, & technical services	26	3 025	1 168	276	76	55.0	21.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAYETTE COUNTY, GA							
54	**Professional, scientific, & technical services**	**212**	**69 652**	**27 144**	**5 888**	**719**	**49.4**	**9.4**
541	Professional, scientific, & technical services	212	69 652	27 144	5 888	719	49.4	9.4
5411	Legal services	47	12 193	4 031	795	125	42.3	17.7
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	11 862	5 302	1 392	200	49.8	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	11 862	5 302	1 392	200	49.8	2.6
541211	Offices of certified public accountants	16	4 473	1 456	390	59	98.0	2.0
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	38	15 431	7 194	1 682	205	32.1	13.6
54133	Engineering services	22	10 690	4 871	1 070	132	34.3	16.0
541330	Engineering services	22	10 690	4 871	1 070	132	34.3	16.0
5414	Specialized design services	7	2 558	367	104	20	100.0	–
5415	Computer systems design & related services	21	8 321	3 974	579	55	41.6	5.1
54151	Computer systems design & related services	21	8 321	3 974	579	55	41.6	5.1
5416	Management, scientific, & technical consulting services	44	13 917	4 885	1 016	70	63.9	8.6
54161	Management consulting services	37	12 927	4 571	973	67	63.3	8.3
5418	Advertising & related services	7	3 125	841	172	28	59.7	.3
	FLOYD COUNTY, GA							
54	**Professional, scientific, & technical services**	**131**	**61 614**	**19 717**	**4 300**	**650**	**34.1**	**5.6**
541	Professional, scientific, & technical services	131	61 614	19 717	4 300	650	34.1	5.6
5411	Legal services	47	16 120	4 097	930	143	34.7	2.4
54111	Offices of lawyers	47	16 120	4 097	930	143	34.7	2.4
541110	Offices of lawyers	47	16 120	4 097	930	143	34.7	2.4
5411101	Offices of lawyers (except legal aid societies)	47	16 120	4 097	930	143	34.7	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	8 657	2 765	642	154	46.7	14.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	8 657	2 765	642	154	46.7	14.0
541211	Offices of certified public accountants	17	5 587	1 884	410	69	60.6	11.0
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	5 295	2 196	485	79	70.9	2.1
5415	Computer systems design & related services	9	14 615	4 900	1 105	124	20.9	–
54151	Computer systems design & related services	9	14 615	4 900	1 105	124	20.9	–
541511	Custom computer programming services	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	10	7 906	3 278	637	39	18.9	5.6
54161	Management consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	9	6 635	1 820	387	73	29.5	11.7
5419	Other professional, scientific, & technical services	9	2 386	661	114	38	46.9	22.0
	FORSYTH COUNTY, GA							
54	**Professional, scientific, & technical services**	**206**	**83 170**	**30 081**	**5 797**	**824**	**33.2**	**7.9**
541	Professional, scientific, & technical services	206	83 170	30 081	5 797	824	33.2	7.9
5411	Legal services	26	6 340	1 875	339	49	58.8	4.8
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	3 345	1 266	465	82	82.9	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	3 345	1 266	465	82	82.9	2.8
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	15 012	5 623	1 045	130	30.6	16.3
54133	Engineering services	14	9 065	3 204	454	35	24.1	15.7
541330	Engineering services	14	9 065	3 204	454	35	24.1	15.7
54137	Surveying & mapping (except geophysical) services	7	2 640	1 334	336	59	51.9	–
541370	Surveying & mapping (except geophysical) services	7	2 640	1 334	336	59	51.9	–
5414	Specialized design services	7	3 616	1 024	275	43	27.8	.9
54143	Graphic design services	7	3 616	1 024	275	43	27.8	.9
541430	Graphic design services	7	3 616	1 024	275	43	27.8	.9
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5415	Computer systems design & related services	59	19 312	7 540	1 599	131	46.6	3.0
54151	Computer systems design & related services	59	19 312	7 540	1 599	131	46.6	3.0
541519	Other computer related services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	39	7 309	2 419	363	76	75.4	2.4
54161	Management consulting services	32	6 117	1 894	276	64	79.9	2.8
5418	Advertising & related services	12	21 257	6 513	1 100	219	2.5	3.0
54189	Other services related to advertising	4	14 686	3 832	652	65	–	.2
541890	Other services related to advertising	4	14 686	3 832	652	65	–	.2
5418902	Advertising specialties goods distributor	4	14 686	3 832	652	65	–	.2
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FRANKLIN COUNTY, GA							
54	**Professional, scientific, & technical services**	**18**	**3 270**	**852**	**188**	**53**	**74.5**	**5.1**
541	Professional, scientific, & technical services	18	3 270	852	188	53	74.5	5.1
	FULTON COUNTY, GA							
54	**Professional, scientific, & technical services**	**4 614**	**7 607 224**	**2 846 060**	**645 897**	**56 202**	**11.6**	**6.6**
541	Professional, scientific, & technical services	4 614	7 607 224	2 846 060	645 897	56 202	11.6	6.6
5411	Legal services	1 136	1 703 272	572 623	123 004	10 482	11.5	4.1
54111	Offices of lawyers	1 119	1 681 719	568 383	122 070	10 345	11.4	4.1
541110	Offices of lawyers	1 119	1 681 719	568 383	122 070	10 345	11.4	4.1
5411101	Offices of lawyers (except legal aid societies)	1 119	1 681 719	568 383	122 070	10 345	11.4	4.1
54119	Other legal services	17	21 553	4 240	934	137	13.6	5.0
541191	Title abstract & settlement offices	12	D	D	D	b	D	D
541199	All other legal services	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	395	971 842	377 022	87 035	12 033	4.4	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	395	971 842	377 022	87 035	12 033	4.4	2.4
541211	Offices of certified public accountants	265	651 537	252 218	58 087	4 993	4.7	2.6
541213	Tax return preparation services	31	7 900	3 063	994	680	20.3	14.7
541214	Payroll services	17	D	D	D	i	D	D
541219	Other accounting services	82	D	D	D	c	D	D
5413	Architectural, engineering, & related services	530	1 106 017	427 161	103 640	7 862	12.8	2.0
54131	Architectural services	204	314 482	129 818	25 247	2 584	11.4	1.6
541310	Architectural services	204	314 482	129 818	25 247	2 584	11.4	1.6
54133	Engineering services	273	773 034	289 664	76 707	5 053	12.3	2.1
541330	Engineering services	273	773 034	289 664	76 707	5 053	12.3	2.1
54135	Building inspection services	17	3 164	1 222	231	24	87.8	5.3
541350	Building inspection services	17	3 164	1 222	231	24	87.8	5.3
54137	Surveying & mapping (except geophysical) services	16	8 927	4 462	1 018	132	47.5	6.2
541370	Surveying & mapping (except geophysical) services	16	8 927	4 462	1 018	132	47.5	6.2
5414	Specialized design services	319	222 568	63 169	12 402	1 443	26.3	6.8
54141	Interior design services	132	121 018	30 511	5 799	711	21.8	6.9
541410	Interior design services	132	121 018	30 511	5 799	711	21.8	6.9
54143	Graphic design services	171	95 431	31 268	6 288	672	31.4	6.7
541430	Graphic design services	171	95 431	31 268	6 288	672	31.4	6.7
5414301	Graphic design services (except commercial art & medical artists)	146	90 227	29 862	6 035	644	30.2	7.1
5414302	Commercial art	24	D	D	D	b	D	D
5415	Computer systems design & related services	734	1 652 284	580 835	135 457	9 837	7.5	13.9
54151	Computer systems design & related services	734	1 652 284	580 835	135 457	9 837	7.5	13.9
541511	Custom computer programming services	351	583 483	305 294	65 091	4 906	9.5	15.1
541512	Computer systems design services	275	D	D	D	h	D	D
5415121	Computer systems integrators	84	309 117	95 108	21 084	1 639	4.4	36.5
5415122	Computer systems consultants (except systems integrators)	191	D	D	D	g	D	D
541513	Computer facilities management services	19	D	D	D	g	D	D
541519	Other computer related services	89	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	864	1 206 477	556 013	123 858	7 814	15.9	8.7
54161	Management consulting services	723	1 144 640	531 817	119 158	7 320	15.0	8.0
541611	Administrative management & general management consulting service	294	706 471	346 139	73 455	4 809	8.7	5.8
541612	Human resources & executive search consulting services	216	297 708	141 808	36 858	1 740	16.7	13.6
5416121	Actuarial consulting	13	19 656	8 871	2 086	154	13.6	20.1
5416122	Executive placement services	114	110 042	56 970	11 983	742	17.2	6.8
5416123	Human resources & personnel management consulting	89	168 010	75 967	22 789	844	16.8	17.3
541613	Marketing consulting services	165	112 976	32 766	6 591	581	46.7	7.0
541614	Process, physical distribution, & logistics consulting services	24	14 122	4 702	985	83	40.1	4.6
541618	Other management consulting services	24	13 363	6 402	1 269	107	13.3	8.4
54162	Environmental consulting services	36	26 747	8 303	1 782	195	16.2	21.9
541620	Environmental consulting services	36	26 747	8 303	1 782	195	16.2	21.9
54169	Other scientific & technical consulting services	105	35 090	15 893	2 918	299	44.7	22.5
541690	Other scientific & technical consulting services	105	35 090	15 893	2 918	299	44.7	22.5
5417	Scientific research & development services	30	25 652	13 563	3 421	286	9.8	9.3
54171	R&D in the physical, engineering, & life sciences	27	24 770	13 161	3 339	199	10.1	6.0
541710	R&D in the physical, engineering, & life sciences	27	24 770	13 161	3 339	199	10.1	6.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FULTON COUNTY, GA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	420	563 838	199 316	47 099	4 558	17.2	3.7
54181	Advertising agencies	162	230 088	107 119	25 159	2 123	11.5	4.2
541810	Advertising agencies	162	230 088	107 119	25 159	2 123	11.5	4.2
54182	Public relations agencies	87	66 000	25 803	5 857	555	28.6	6.7
541820	Public relations agencies	87	66 000	25 803	5 857	555	28.6	6.7
54183	Media buying services	12	10 379	6 125	1 447	180	2.7	.2
541830	Media buying services	12	10 379	6 125	1 447	180	2.7	.2
54184	Media representatives	45	50 135	18 148	4 622	445	11.2	6.0
541840	Media representatives	45	50 135	18 148	4 622	445	11.2	6.0
5418401	Radio & television advertising representatives	25	30 895	12 887	3 317	348	9.4	3.8
5418402	Publishers' advertising representatives	20	19 240	5 261	1 305	97	14.3	9.5
54185	Display advertising	13	19 831	4 991	1 272	156	16.1	4.0
541850	Display advertising	13	19 831	4 991	1 272	156	16.1	4.0
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54186	Direct mail advertising	26	115 418	25 586	6 224	783	17.5	.8
541860	Direct mail advertising	26	115 418	25 586	6 224	783	17.5	.8
54189	Other services related to advertising	73	D	D	D	e	D	D
541890	Other services related to advertising	73	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	42	56 037	6 891	1 464	160	31.8	.3
5418903	Sign painting & lettering shop	18	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	186	155 274	56 358	9 981	1 887	19.5	11.3
54191	Marketing research & public opinion polling	53	93 186	37 776	5 774	1 313	17.3	8.5
541910	Marketing research & public opinion polling	53	93 186	37 776	5 774	1 313	17.3	8.5
54192	Photographic services	105	42 179	12 131	2 734	406	32.1	10.2
541921	Photographic studios, portrait	59	22 913	7 321	1 651	268	42.4	2.9
541922	Commercial photography	46	19 266	4 810	1 083	138	20.0	18.8
54199	All other professional, scientific, & technical services	22	18 260	5 895	1 362	154	1.8	29.0
541990	All other professional, scientific, & technical services	22	18 260	5 895	1 362	154	1.8	29.0
	GILMER COUNTY, GA							
54	**Professional, scientific, & technical services**	**28**	**4 372**	**1 719**	**366**	**90**	**66.2**	**23.4**
541	Professional, scientific, & technical services	28	4 372	1 719	366	90	66.2	23.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 178	649	148	30	14.7	73.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 178	649	148	30	14.7	73.4
	GLASCOCK COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	GLYNN COUNTY, GA							
54	**Professional, scientific, & technical services**	**179**	**43 426**	**16 627**	**3 543**	**579**	**41.7**	**10.9**
541	Professional, scientific, & technical services	179	43 426	16 627	3 543	579	41.7	10.9
5411	Legal services	71	19 409	8 273	1 646	216	33.3	7.0
54111	Offices of lawyers	67	19 096	8 165	1 625	211	32.5	6.9
541110	Offices of lawyers	67	19 096	8 165	1 625	211	32.5	6.9
5411101	Offices of lawyers (except legal aid societies)	67	19 096	8 165	1 625	211	32.5	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	8 551	2 823	709	153	44.8	36.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	8 551	2 823	709	153	44.8	36.5
541211	Offices of certified public accountants	16	6 737	2 122	518	88	34.5	42.7
541219	Other accounting services	14	1 551	623	172	59	80.3	15.9
5413	Architectural, engineering, & related services	23	5 835	2 588	602	94	53.6	–
5414	Specialized design services	7	1 932	439	100	18	44.5	–
5418	Advertising & related services	15	3 496	1 132	206	33	28.5	2.6
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	GORDON COUNTY, GA							
54	**Professional, scientific, & technical services**	**34**	**10 798**	**4 605**	**960**	**235**	**51.4**	**5.1**
541	Professional, scientific, & technical services	34	10 798	4 605	960	235	51.4	5.1
5411	Legal services	17	3 744	1 008	187	36	50.0	1.4
54111	Offices of lawyers	17	3 744	1 008	187	36	50.0	1.4
541110	Offices of lawyers	17	3 744	1 008	187	36	50.0	1.4
5411101	Offices of lawyers (except legal aid societies)	17	3 744	1 008	187	36	50.0	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 795	2 792	676	184	68.9	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 795	2 792	676	184	68.9	.5
	GRADY COUNTY, GA							
54	**Professional, scientific, & technical services**	**13**	**2 893**	**801**	**156**	**45**	**72.1**	**3.4**
541	Professional, scientific, & technical services	13	2 893	801	156	45	72.1	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 004	474	95	21	29.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 004	474	95	21	29.5	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREENE COUNTY, GA							
54	**Professional, scientific, & technical services**	**25**	**3 073**	**1 327**	**259**	**51**	**35.8**	**5.6**
541	Professional, scientific, & technical services	25	3 073	1 327	259	51	35.8	5.6
	GWINNETT COUNTY, GA							
54	**Professional, scientific, & technical services**	**1 939**	**1 326 559**	**534 334**	**116 475**	**12 871**	**27.8**	**6.8**
541	Professional, scientific, & technical services	1 939	1 326 559	534 334	116 475	12 871	27.8	6.8
5411	Legal services	220	82 698	31 419	6 440	931	40.2	6.5
54111	Offices of lawyers	204	79 073	30 230	6 231	895	40.1	6.8
541110	Offices of lawyers	204	79 073	30 230	6 231	895	40.1	6.8
5411101	Offices of lawyers (except legal aid societies)	204	79 073	30 230	6 231	895	40.1	6.8
54119	Other legal services	16	3 625	1 189	209	36	42.6	1.7
541191	Title abstract & settlement offices	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	253	110 708	39 719	9 087	1 115	35.6	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	253	110 708	39 719	9 087	1 115	35.6	3.4
541211	Offices of certified public accountants	155	37 135	14 603	3 016	461	65.3	6.0
541214	Payroll services	5	D	D	D	e	D	D
541219	Other accounting services	82	D	D	D	c	D	D
5413	Architectural, engineering, & related services	342	312 854	130 577	28 465	2 854	27.4	2.1
54131	Architectural services	35	22 008	7 583	1 452	159	33.8	.2
541310	Architectural services	35	22 008	7 583	1 452	159	33.8	.2
54133	Engineering services	241	247 084	104 829	22 764	2 190	28.7	2.5
541330	Engineering services	241	247 084	104 829	22 764	2 190	28.7	2.5
54134	Drafting services	8	2 234	717	120	18	61.5	–
541340	Drafting services	8	2 234	717	120	18	61.5	–
54137	Surveying & mapping (except geophysical) services	25	10 602	5 725	1 432	170	26.7	–
541370	Surveying & mapping (except geophysical) services	25	10 602	5 725	1 432	170	26.7	–
54138	Testing laboratories	17	29 612	11 108	2 575	289	7.4	.5
541380	Testing laboratories	17	29 612	11 108	2 575	289	7.4	.5
5414	Specialized design services	84	43 617	8 605	2 015	310	26.8	8.5
54141	Interior design services	31	14 416	2 144	473	88	36.6	9.6
541410	Interior design services	31	14 416	2 144	473	88	36.6	9.6
54142	Industrial design services	8	17 396	2 775	803	84	4.1	–
541420	Industrial design services	8	17 396	2 775	803	84	4.1	–
54143	Graphic design services	44	D	D	D	c	D	D
541430	Graphic design services	44	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	41	D	D	D	c	D	D
5415	Computer systems design & related services	589	513 260	219 178	46 147	4 422	23.6	9.5
54151	Computer systems design & related services	589	513 260	219 178	46 147	4 422	23.6	9.5
541511	Custom computer programming services	263	180 833	101 893	21 669	2 226	24.7	6.6
541512	Computer systems design services	235	301 196	103 870	22 100	1 908	21.1	11.6
5415121	Computer systems integrators	96	227 522	69 928	15 161	1 368	13.0	13.8
5415122	Computer systems consultants (except systems integrators)	139	73 674	33 942	6 939	540	46.1	4.8
541519	Other computer related services	87	28 541	12 004	2 088	262	45.1	7.2
5416	Management, scientific, & technical consulting services	259	129 709	54 680	13 590	1 453	39.2	12.3
54161	Management consulting services	186	98 059	40 581	10 368	1 046	32.4	14.2
541611	Administrative management & general management consulting service	68	36 645	18 364	5 413	468	24.8	11.8
541612	Human resources & executive search consulting services	58	24 532	10 936	2 364	228	60.8	6.4
5416122	Executive placement services	27	14 774	7 644	1 522	150	58.9	4.1
5416123	Human resources & personnel management consulting	25	7 141	2 092	490	60	80.6	13.3
541613	Marketing consulting services	36	24 822	6 642	1 492	207	23.5	30.7
541614	Process, physical distribution, & logistics consulting services	13	8 690	3 498	840	115	15.4	.3
541618	Other management consulting services	11	3 370	1 141	259	28	17.3	11.3
54162	Environmental consulting services	26	12 550	6 484	1 560	209	67.1	12.6
541620	Environmental consulting services	26	12 550	6 484	1 560	209	67.1	12.6
54169	Other scientific & technical consulting services	47	19 100	7 615	1 662	198	56.0	2.3
541690	Other scientific & technical consulting services	47	19 100	7 615	1 662	198	56.0	2.3
5417	Scientific research & development services	23	39 586	24 023	4 785	373	19.4	3.8
54171	R&D in the physical, engineering, & life sciences	20	39 249	23 901	4 768	371	19.4	3.6
541710	R&D in the physical, engineering, & life sciences	20	39 249	23 901	4 768	371	19.4	3.6
5417101	R&D in the physical & engineering sciences	14	29 310	17 811	3 409	271	18.5	2.5
5418	Advertising & related services	103	60 719	15 347	3 487	664	22.4	7.5
54186	Direct mail advertising	11	13 601	4 196	785	147	23.8	6.7
541860	Direct mail advertising	11	13 601	4 196	785	147	23.8	6.7
54189	Other services related to advertising	39	32 416	5 928	1 381	230	19.5	7.7
541890	Other services related to advertising	39	32 416	5 928	1 381	230	19.5	7.7
5418902	Advertising specialties goods distributor	24	28 058	4 583	1 020	171	19.1	8.6
5418903	Sign painting & lettering shop	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	66	33 408	10 786	2 459	749	17.1	2.1
54191	Marketing research & public opinion polling	18	17 063	6 505	1 577	534	12.8	1.1
541910	Marketing research & public opinion polling	18	17 063	6 505	1 577	534	12.8	1.1
54192	Photographic services	38	10 224	3 032	599	186	27.6	5.1
541921	Photographic studios, portrait	30	8 200	2 591	491	163	26.5	4.0
54199	All other professional, scientific, & technical services	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HABERSHAM COUNTY, GA							
54	**Professional, scientific, & technical services**	**37**	**9 824**	**2 518**	**548**	**112**	**78.2**	**5.1**
541	Professional, scientific, & technical services	37	9 824	2 518	548	112	78.2	5.1
5411	Legal services	19	6 283	1 665	338	55	74.4	5.4
54111	Offices of lawyers	19	6 283	1 665	338	55	74.4	5.4
541110	Offices of lawyers	19	6 283	1 665	338	55	74.4	5.4
5411101	Offices of lawyers (except legal aid societies)	19	6 283	1 665	338	55	74.4	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 115	204	62	16	86.5	13.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 115	204	62	16	86.5	13.5
	HALL COUNTY, GA							
54	**Professional, scientific, & technical services**	**217**	**91 588**	**31 997**	**6 713**	**972**	**32.8**	**2.8**
541	Professional, scientific, & technical services	217	91 588	31 997	6 713	972	32.8	2.8
5411	Legal services	55	24 128	6 132	1 346	219	25.8	1.8
54111	Offices of lawyers	54	D	D	D	c	D	D
541110	Offices of lawyers	54	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	54	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	13 447	5 287	1 227	191	46.1	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	13 447	5 287	1 227	191	46.1	8.4
541211	Offices of certified public accountants	23	7 993	3 650	803	110	35.0	12.5
541213	Tax return preparation services	8	1 205	452	51	42	32.7	4.0
541219	Other accounting services	13	4 249	1 185	373	39	70.8	1.8
5413	Architectural, engineering, & related services	34	20 287	8 876	1 861	289	34.0	3.7
54133	Engineering services	14	13 263	6 044	1 334	189	22.2	1.8
541330	Engineering services	14	13 263	6 044	1 334	189	22.2	1.8
54137	Surveying & mapping (except geophysical) services	7	1 804	730	180	37	20.1	–
541370	Surveying & mapping (except geophysical) services	7	1 804	730	180	37	20.1	–
5414	Specialized design services	6	1 538	348	72	13	25.4	–
5415	Computer systems design & related services	19	7 449	3 785	780	77	51.4	2.1
54151	Computer systems design & related services	19	7 449	3 785	780	77	51.4	2.1
5416	Management, scientific, & technical consulting services	29	4 195	1 727	260	37	60.6	2.8
54161	Management consulting services	22	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	b	D	D
5418	Advertising & related services	21	5 919	1 419	338	62	53.4	–
54189	Other services related to advertising	8	1 883	310	111	24	100.0	–
541890	Other services related to advertising	8	1 883	310	111	24	100.0	–
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
	HANCOCK COUNTY, GA							
54	**Professional, scientific, & technical services**	**5**	**2 186**	**271**	**38**	**13**	**15.8**	**4.2**
541	Professional, scientific, & technical services	5	2 186	271	38	13	15.8	4.2
5418	Advertising & related services	1	D	D	D	a	D	D
	HARALSON COUNTY, GA							
54	**Professional, scientific, & technical services**	**19**	**4 709**	**1 328**	**300**	**75**	**35.5**	**13.1**
541	Professional, scientific, & technical services	19	4 709	1 328	300	75	35.5	13.1
5411	Legal services	8	3 430	898	208	52	29.4	–
54111	Offices of lawyers	8	3 430	898	208	52	29.4	–
541110	Offices of lawyers	8	3 430	898	208	52	29.4	–
5411101	Offices of lawyers (except legal aid societies)	8	3 430	898	208	52	29.4	–
	HARRIS COUNTY, GA							
54	**Professional, scientific, & technical services**	**16**	**3 935**	**1 680**	**340**	**82**	**28.3**	**20.3**
541	Professional, scientific, & technical services	16	3 935	1 680	340	82	28.3	20.3
	HART COUNTY, GA							
54	**Professional, scientific, & technical services**	**22**	**3 983**	**1 523**	**274**	**55**	**42.0**	**6.7**
541	Professional, scientific, & technical services	22	3 983	1 523	274	55	42.0	6.7
	HEARD COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**596**	**197**	**43**	**22**	**80.4**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HENRY COUNTY, GA							
54	**Professional, scientific, & technical services**	**122**	**48 530**	**15 446**	**3 532**	**499**	**24.6**	**5.3**
541	Professional, scientific, & technical services	122	48 530	15 446	3 532	499	24.6	5.3
5411	Legal services	32	9 285	3 269	707	101	29.3	4.4
54111	Offices of lawyers	32	9 285	3 269	707	101	29.3	4.4
541110	Offices of lawyers	32	9 285	3 269	707	101	29.3	4.4
5411101	Offices of lawyers (except legal aid societies)	32	9 285	3 269	707	101	29.3	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	3 960	1 651	370	94	37.4	32.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	3 960	1 651	370	94	37.4	32.9
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	6 812	3 108	693	103	54.3	1.3
54137	Surveying & mapping (except geophysical) services	8	3 830	1 971	455	65	21.1	–
541370	Surveying & mapping (except geophysical) services	8	3 830	1 971	455	65	21.1	–
5416	Management, scientific, & technical consulting services	18	10 187	4 563	1 081	119	16.8	6.9
54161	Management consulting services	12	8 702	4 012	1 003	109	19.0	–
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	c	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54181	Advertising agencies	3	D	D	D	b	D	D
541810	Advertising agencies	3	D	D	D	b	D	D
	HOUSTON COUNTY, GA							
54	**Professional, scientific, & technical services**	**135**	**111 513**	**44 530**	**10 606**	**1 504**	**11.8**	**13.9**
541	Professional, scientific, & technical services	135	111 513	44 530	10 606	1 504	11.8	13.9
5411	Legal services	43	13 577	3 275	788	152	57.1	12.1
54111	Offices of lawyers	42	D	D	D	c	D	D
541110	Offices of lawyers	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 709	2 287	373	68	44.9	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 709	2 287	373	68	44.9	17.0
5413	Architectural, engineering, & related services	28	40 476	19 108	4 812	466	3.7	19.2
54133	Engineering services	21	D	D	D	e	D	D
541330	Engineering services	21	D	D	D	e	D	D
5415	Computer systems design & related services	12	12 710	4 912	1 005	147	1.5	34.5
54151	Computer systems design & related services	12	12 710	4 912	1 005	147	1.5	34.5
541512	Computer systems design services	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5417	Scientific research & development services	5	28 663	9 822	2 502	241	–	–
54171	R&D in the physical, engineering, & life sciences	5	28 663	9 822	2 502	241	–	–
541710	R&D in the physical, engineering, & life sciences	5	28 663	9 822	2 502	241	–	–
5417101	R&D in the physical & engineering sciences	5	28 663	9 822	2 502	241	–	–
5418	Advertising & related services	5	D	D	D	e	D	D
54189	Other services related to advertising	5	D	D	D	e	D	D
541890	Other services related to advertising	5	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	IRWIN COUNTY, GA							
54	**Professional, scientific, & technical services**	**5**	**1 989**	**903**	**210**	**25**	**73.3**	**–**
541	Professional, scientific, & technical services	5	1 989	903	210	25	73.3	–
	JACKSON COUNTY, GA							
54	**Professional, scientific, & technical services**	**33**	**8 458**	**1 996**	**447**	**95**	**42.8**	**5.8**
541	Professional, scientific, & technical services	33	8 458	1 996	447	95	42.8	5.8
5418	Advertising & related services	2	D	D	D	b	D	D
	JASPER COUNTY, GA							
54	**Professional, scientific, & technical services**	**6**	**1 396**	**436**	**106**	**19**	**59.6**	**–**
541	Professional, scientific, & technical services	6	1 396	436	106	19	59.6	–
	JEFF DAVIS COUNTY, GA							
54	**Professional, scientific, & technical services**	**15**	**2 357**	**837**	**209**	**49**	**81.5**	**5.2**
541	Professional, scientific, & technical services	15	2 357	837	209	49	81.5	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 265	404	100	26	97.7	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 265	404	100	26	97.7	1.2
	JEFFERSON COUNTY, GA							
54	**Professional, scientific, & technical services**	**11**	**1 987**	**1 112**	**272**	**36**	**17.2**	**36.3**
541	Professional, scientific, & technical services	11	1 987	1 112	272	36	17.2	36.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JENKINS COUNTY, GA							
54	**Professional, scientific, & technical services**	**7**	**651**	**130**	**32**	**15**	**21.5**	**12.1**
	JOHNSON COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**835**	**292**	**37**	**16**	**100.0**	**–**
	JONES COUNTY, GA							
54	**Professional, scientific, & technical services**	**12**	**1 433**	**517**	**141**	**24**	**72.6**	**.9**
541	Professional, scientific, & technical services	12	1 433	517	141	24	72.6	.9
	LAMAR COUNTY, GA							
54	**Professional, scientific, & technical services**	**16**	**1 728**	**507**	**115**	**27**	**75.3**	**20.0**
541	Professional, scientific, & technical services	16	1 728	507	115	27	75.3	20.0
	LANIER COUNTY, GA							
54	**Professional, scientific, & technical services**	**6**	**776**	**142**	**36**	**13**	**36.0**	**–**
	LAURENS COUNTY, GA							
54	**Professional, scientific, & technical services**	**44**	**12 425**	**5 090**	**1 094**	**197**	**49.4**	**18.6**
541	Professional, scientific, & technical services	44	12 425	5 090	1 094	197	49.4	18.6
5411	Legal services	23	5 025	1 328	289	62	53.8	8.1
54111	Offices of lawyers	23	5 025	1 328	289	62	53.8	8.1
541110	Offices of lawyers	23	5 025	1 328	289	62	53.8	8.1
5411101	Offices of lawyers (except legal aid societies)	23	5 025	1 328	289	62	53.8	8.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	6 295	3 480	733	121	46.1	25.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	6 295	3 480	733	121	46.1	25.7
541211	Offices of certified public accountants	10	5 681	3 331	655	81	44.5	28.5
	LEE COUNTY, GA							
54	**Professional, scientific, & technical services**	**7**	**657**	**119**	**21**	**7**	**100.0**	**–**
	LIBERTY COUNTY, GA							
54	**Professional, scientific, & technical services**	**30**	**18 259**	**2 982**	**761**	**182**	**10.1**	**6.6**
541	Professional, scientific, & technical services	30	18 259	2 982	761	182	10.1	6.6
5411	Legal services	13	12 134	1 273	296	61	5.5	3.6
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 997	619	223	79	35.6	38.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 997	619	223	79	35.6	38.3
541213	Tax return preparation services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	LINCOLN COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**449**	**164**	**39**	**10**	**78.4**	**2.4**
	LONG COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	LOWNDES COUNTY, GA							
54	**Professional, scientific, & technical services**	**132**	**46 204**	**18 489**	**3 975**	**738**	**30.1**	**3.5**
541	Professional, scientific, & technical services	132	46 204	18 489	3 975	738	30.1	3.5
5411	Legal services	51	18 105	6 237	1 262	239	33.4	4.5
54111	Offices of lawyers	50	D	D	D	c	D	D
541110	Offices of lawyers	50	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	50	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	12 690	6 789	1 564	271	17.1	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	12 690	6 789	1 564	271	17.1	2.2
541211	Offices of certified public accountants	17	10 422	5 721	1 186	148	15.1	2.2
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	20	7 692	3 210	630	105	39.0	–
54131	Architectural services	8	4 524	1 609	334	49	20.4	–
541310	Architectural services	8	4 524	1 609	334	49	20.4	–
5418	Advertising & related services	11	3 189	746	150	54	29.4	3.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LUMPKIN COUNTY, GA							
54	**Professional, scientific, & technical services**	**16**	**3 387**	**1 133**	**226**	**34**	**72.5**	**1.7**
541	Professional, scientific, & technical services	16	3 387	1 133	226	34	72.5	1.7
	MCDUFFIE COUNTY, GA							
54	**Professional, scientific, & technical services**	**24**	**10 396**	**3 986**	**459**	**105**	**26.9**	**55.9**
541	Professional, scientific, & technical services	24	10 396	3 986	459	105	26.9	55.9
5411	Legal services	10	3 816	1 039	224	47	42.3	40.6
54111	Offices of lawyers	10	3 816	1 039	224	47	42.3	40.6
541110	Offices of lawyers	10	3 816	1 039	224	47	42.3	40.6
5411101	Offices of lawyers (except legal aid societies)	10	3 816	1 039	224	47	42.3	40.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	2	D	D	D	a	D	D
54161	Management consulting services	2	D	D	D	a	D	D
	MCINTOSH COUNTY, GA							
54	**Professional, scientific, & technical services**	**6**	**660**	**133**	**32**	**16**	**69.1**	**30.9**
	MACON COUNTY, GA							
54	**Professional, scientific, & technical services**	**5**	**1 772**	**578**	**106**	**17**	**48.5**	**8.1**
541	Professional, scientific, & technical services	5	1 772	578	106	17	48.5	8.1
	MADISON COUNTY, GA							
54	**Professional, scientific, & technical services**	**58**	**45 696**	**31 211**	**10 267**	**332**	**16.6**	**1.5**
541	Professional, scientific, & technical services	58	45 696	31 211	10 267	332	16.6	1.5
5411	Legal services	29	37 551	28 276	9 536	226	7.3	.7
54111	Offices of lawyers	29	37 551	28 276	9 536	226	7.3	.7
541110	Offices of lawyers	29	37 551	28 276	9 536	226	7.3	.7
5411101	Offices of lawyers (except legal aid societies)	29	37 551	28 276	9 536	226	7.3	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 796	1 207	336	23	80.6	19.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 796	1 207	336	23	80.6	19.4
5413	Architectural, engineering, & related services	8	3 031	726	158	26	92.8	–
	MARION COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MERIWETHER COUNTY, GA							
54	**Professional, scientific, & technical services**	**15**	**3 403**	**777**	**206**	**47**	**37.3**	**1.8**
541	Professional, scientific, & technical services	15	3 403	777	206	47	37.3	1.8
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	MILLER COUNTY, GA							
54	**Professional, scientific, & technical services**	**7**	**1 185**	**443**	**73**	**25**	**95.5**	**4.5**
541	Professional, scientific, & technical services	7	1 185	443	73	25	95.5	4.5
	MITCHELL COUNTY, GA							
54	**Professional, scientific, & technical services**	**21**	**5 091**	**1 902**	**497**	**103**	**94.3**	**–**
541	Professional, scientific, & technical services	21	5 091	1 902	497	103	94.3	–
5413	Architectural, engineering, & related services	5	2 474	1 004	272	47	89.9	–
	MONROE COUNTY, GA							
54	**Professional, scientific, & technical services**	**23**	**3 808**	**1 133**	**226**	**63**	**67.8**	**6.6**
541	Professional, scientific, & technical services	23	3 808	1 133	226	63	67.8	6.6
	MONTGOMERY COUNTY, GA							
54	**Professional, scientific, & technical services**	**5**	**363**	**159**	**42**	**13**	**75.2**	**24.8**
	MORGAN COUNTY, GA							
54	**Professional, scientific, & technical services**	**21**	**6 296**	**2 320**	**997**	**58**	**29.0**	**18.9**
541	Professional, scientific, & technical services	21	6 296	2 320	997	58	29.0	18.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 116	382	98	20	26.6	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 116	382	98	20	26.6	1.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MURRAY COUNTY, GA							
54	**Professional, scientific, & technical services**	**19**	**3 943**	**1 762**	**458**	**140**	**83.3**	**8.1**
541	Professional, scientific, & technical services	19	3 943	1 762	458	140	83.3	8.1
5418	Advertising & related services	1	D	D	D	b	D	D
	MUSCOGEE COUNTY, GA							
54	**Professional, scientific, & technical services**	**264**	**146 195**	**43 571**	**9 477**	**1 607**	**34.6**	**6.0**
541	Professional, scientific, & technical services	264	146 195	43 571	9 477	1 607	34.6	6.0
5411	Legal services	105	53 055	17 033	3 529	450	23.4	5.5
54111	Offices of lawyers	105	53 055	17 033	3 529	450	23.4	5.5
541110	Offices of lawyers	105	53 055	17 033	3 529	450	23.4	5.5
5411101	Offices of lawyers (except legal aid societies)	105	53 055	17 033	3 529	450	23.4	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	57	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	57	D	D	D	f	D	D
541211	Offices of certified public accountants	24	D	D	D	c	D	D
541213	Tax return preparation services	6	D	D	D	c	D	D
541219	Other accounting services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	14 736	5 982	1 167	154	50.8	.1
54131	Architectural services	7	5 312	2 080	395	43	29.1	.2
541310	Architectural services	7	5 312	2 080	395	43	29.1	.2
5414	Specialized design services	13	2 963	514	116	37	52.1	.4
54143	Graphic design services	6	1 964	424	92	26	38.8	.6
541430	Graphic design services	6	1 964	424	92	26	38.8	.6
5415	Computer systems design & related services	13	D	D	D	b	D	D
54151	Computer systems design & related services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	10 035	1 534	324	72	82.2	17.8
54161	Management consulting services	14	D	D	D	b	D	D
541611	Administrative management & general management consulting service	7	D	D	D	b	D	D
5418	Advertising & related services	19	D	D	D	c	D	D
54186	Direct mail advertising	3	D	D	D	c	D	D
541860	Direct mail advertising	3	D	D	D	c	D	D
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	a	D	D
	NEWTON COUNTY, GA							
54	**Professional, scientific, & technical services**	**62**	**13 907**	**4 007**	**966**	**169**	**65.0**	**10.3**
541	Professional, scientific, & technical services	62	13 907	4 007	966	169	65.0	10.3
5411	Legal services	22	5 045	1 253	313	57	75.2	10.1
54111	Offices of lawyers	22	5 045	1 253	313	57	75.2	10.1
541110	Offices of lawyers	22	5 045	1 253	313	57	75.2	10.1
5411101	Offices of lawyers (except legal aid societies)	22	5 045	1 253	313	57	75.2	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 362	901	244	57	47.1	23.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 362	901	244	57	47.1	23.5
5413	Architectural, engineering, & related services	7	1 404	489	103	13	86.0	14.0
	OCONEE COUNTY, GA							
54	**Professional, scientific, & technical services**	**44**	**15 651**	**5 251**	**1 179**	**158**	**35.7**	**4.3**
541	Professional, scientific, & technical services	44	15 651	5 251	1 179	158	35.7	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	877	308	75	22	89.6	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	877	308	75	22	89.6	9.4
5413	Architectural, engineering, & related services	10	5 844	1 773	391	68	34.0	–
5416	Management, scientific, & technical consulting services	7	4 045	1 454	240	22	38.2	5.8
54161	Management consulting services	7	4 045	1 454	240	22	38.2	5.8
	OGLETHORPE COUNTY, GA							
54	**Professional, scientific, & technical services**	**10**	**1 381**	**753**	**95**	**20**	**80.1**	**16.0**
541	Professional, scientific, & technical services	10	1 381	753	95	20	80.1	16.0
	PAULDING COUNTY, GA							
54	**Professional, scientific, & technical services**	**45**	**10 608**	**3 784**	**826**	**176**	**33.7**	**4.6**
541	Professional, scientific, & technical services	45	10 608	3 784	826	176	33.7	4.6
5413	Architectural, engineering, & related services	8	2 683	1 396	309	48	24.3	1.3
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	3 636	689	137	36	10.2	10.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PEACH COUNTY, GA							
54	**Professional, scientific, & technical services**	**21**	**3 601**	**1 200**	**337**	**63**	**78.3**	**13.8**
541	Professional, scientific, & technical services	21	3 601	1 200	337	63	78.3	13.8
	PICKENS COUNTY, GA							
54	**Professional, scientific, & technical services**	**30**	**5 209**	**1 975**	**410**	**69**	**56.8**	**9.9**
541	Professional, scientific, & technical services	30	5 209	1 975	410	69	56.8	9.9
5413	Architectural, engineering, & related services	7	1 326	680	205	26	46.7	5.3
	PIERCE COUNTY, GA							
54	**Professional, scientific, & technical services**	**12**	**2 327**	**787**	**159**	**32**	**58.1**	**9.8**
541	Professional, scientific, & technical services	12	2 327	787	159	32	58.1	9.8
	PIKE COUNTY, GA							
54	**Professional, scientific, & technical services**	**13**	**3 226**	**564**	**146**	**23**	**66.8**	**20.4**
541	Professional, scientific, & technical services	13	3 226	564	146	23	66.8	20.4
	POLK COUNTY, GA							
54	**Professional, scientific, & technical services**	**25**	**7 588**	**2 913**	**541**	**110**	**16.9**	**2.8**
541	Professional, scientific, & technical services	25	7 588	2 913	541	110	16.9	2.8
5411	Legal services	13	5 626	2 024	326	61	17.5	1.7
54111	Offices of lawyers	13	5 626	2 024	326	61	17.5	1.7
541110	Offices of lawyers	13	5 626	2 024	326	61	17.5	1.7
5411101	Offices of lawyers (except legal aid societies)	13	5 626	2 024	326	61	17.5	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 628	749	182	41	13.1	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 628	749	182	41	13.1	5.2
	PULASKI COUNTY, GA							
54	**Professional, scientific, & technical services**	**13**	**2 500**	**1 143**	**220**	**31**	**33.7**	**57.5**
541	Professional, scientific, & technical services	13	2 500	1 143	220	31	33.7	57.5
	PUTNAM COUNTY, GA							
54	**Professional, scientific, & technical services**	**21**	**3 359**	**671**	**151**	**48**	**73.3**	**.5**
541	Professional, scientific, & technical services	21	3 359	671	151	48	73.3	.5
	QUITMAN COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	RABUN COUNTY, GA							
54	**Professional, scientific, & technical services**	**25**	**4 155**	**1 496**	**334**	**72**	**62.4**	**18.7**
541	Professional, scientific, & technical services	25	4 155	1 496	334	72	62.4	18.7
	RANDOLPH COUNTY, GA							
54	**Professional, scientific, & technical services**	**10**	**3 076**	**885**	**225**	**35**	**29.8**	**36.1**
541	Professional, scientific, & technical services	10	3 076	885	225	35	29.8	36.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RICHMOND COUNTY, GA							
54	**Professional, scientific, & technical services**	**324**	**147 198**	**58 340**	**13 036**	**1 931**	**33.2**	**6.1**
541	Professional, scientific, & technical services	324	147 198	58 340	13 036	1 931	33.2	6.1
5411	Legal services	130	46 805	18 391	3 891	512	32.9	6.8
54111	Offices of lawyers	128	D	D	D	e	D	D
541110	Offices of lawyers	128	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	128	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	19 361	8 465	2 181	472	25.9	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	19 361	8 465	2 181	472	25.9	4.4
541211	Offices of certified public accountants	33	14 882	6 733	1 620	219	25.7	5.4
541213	Tax return preparation services	12	2 681	987	388	213	10.3	.9
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	51	33 678	15 383	3 189	427	48.0	.7
54131	Architectural services	19	D	D	D	b	D	D
541310	Architectural services	19	D	D	D	b	D	D
54133	Engineering services	23	23 919	11 522	2 425	302	44.1	.3
541330	Engineering services	23	23 919	11 522	2 425	302	44.1	.3
5414	Specialized design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	13	5 754	2 303	586	98	25.1	45.9
54151	Computer systems design & related services	13	5 754	2 303	586	98	25.1	45.9
5416	Management, scientific, & technical consulting services	27	16 395	7 772	1 808	205	19.9	.7
54161	Management consulting services	18	11 360	5 118	1 118	114	26.1	.7
541611	Administrative management & general management consulting service	9	D	D	D	b	D	D
5417	Scientific research & development services	6	D	D	D	b	D	D
5418	Advertising & related services	19	10 802	2 374	532	75	44.1	11.8
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	ROCKDALE COUNTY, GA							
54	**Professional, scientific, & technical services**	**141**	**55 708**	**22 214**	**4 705**	**777**	**35.2**	**11.4**
541	Professional, scientific, & technical services	141	55 708	22 214	4 705	777	35.2	11.4
5411	Legal services	36	9 903	3 433	614	95	41.0	19.5
54111	Offices of lawyers	36	9 903	3 433	614	95	41.0	19.5
541110	Offices of lawyers	36	9 903	3 433	614	95	41.0	19.5
5411101	Offices of lawyers (except legal aid societies)	36	9 903	3 433	614	95	41.0	19.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	10 609	6 268	1 447	300	26.0	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	10 609	6 268	1 447	300	26.0	1.3
541211	Offices of certified public accountants	11	4 242	2 189	405	58	29.8	–
5413	Architectural, engineering, & related services	22	17 257	5 292	1 054	153	37.6	10.0
54133	Engineering services	15	14 487	3 956	787	118	41.8	5.3
541330	Engineering services	15	14 487	3 956	787	118	41.8	5.3
5415	Computer systems design & related services	20	3 902	1 631	294	41	81.1	13.9
54151	Computer systems design & related services	20	3 902	1 631	294	41	81.1	13.9
5416	Management, scientific, & technical consulting services	16	3 526	1 535	325	40	49.2	9.3
5419	Other professional, scientific, & technical services	8	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	2	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	b	D	D
	SCHLEY COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SCREVEN COUNTY, GA							
54	**Professional, scientific, & technical services**	**12**	**1 183**	**362**	**93**	**28**	**78.5**	**16.0**
541	Professional, scientific, & technical services	12	1 183	362	93	28	78.5	16.0
	SEMINOLE COUNTY, GA							
54	**Professional, scientific, & technical services**	**8**	**1 533**	**489**	**130**	**30**	**26.1**	**–**
541	Professional, scientific, & technical services	8	1 533	489	130	30	26.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SPALDING COUNTY, GA							
54	**Professional, scientific, & technical services**	**65**	**23 195**	**8 015**	**1 959**	**302**	**40.8**	**7.7**
541	Professional, scientific, & technical services	65	23 195	8 015	1 959	302	40.8	7.7
5411	Legal services	24	10 488	3 103	988	110	40.1	12.5
54111	Offices of lawyers	24	10 488	3 103	988	110	40.1	12.5
541110	Offices of lawyers	24	10 488	3 103	988	110	40.1	12.5
5411101	Offices of lawyers (except legal aid societies)	24	10 488	3 103	988	110	40.1	12.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 299	1 338	306	67	65.4	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 299	1 338	306	67	65.4	2.0
5413	Architectural, engineering, & related services	9	6 208	2 264	398	58	36.9	1.9
	STEPHENS COUNTY, GA							
54	**Professional, scientific, & technical services**	**33**	**7 947**	**2 413**	**513**	**111**	**59.4**	**12.3**
541	Professional, scientific, & technical services	33	7 947	2 413	513	111	59.4	12.3
5411	Legal services	11	3 626	1 027	193	40	56.5	10.0
54111	Offices of lawyers	11	3 626	1 027	193	40	56.5	10.0
541110	Offices of lawyers	11	3 626	1 027	193	40	56.5	10.0
5411101	Offices of lawyers (except legal aid societies)	11	3 626	1 027	193	40	56.5	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 846	606	133	40	66.2	28.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 846	606	133	40	66.2	28.2
	STEWART COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SUMTER COUNTY, GA							
54	**Professional, scientific, & technical services**	**31**	**9 548**	**3 281**	**809**	**136**	**35.9**	**4.0**
541	Professional, scientific, & technical services	31	9 548	3 281	809	136	35.9	4.0
5411	Legal services	11	3 644	1 625	364	48	14.5	10.4
54111	Offices of lawyers	11	3 644	1 625	364	48	14.5	10.4
541110	Offices of lawyers	11	3 644	1 625	364	48	14.5	10.4
5411101	Offices of lawyers (except legal aid societies)	11	3 644	1 625	364	48	14.5	10.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 972	923	253	54	51.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 972	923	253	54	51.3	–
	TALBOT COUNTY, GA							
54	**Professional, scientific, & technical services**	**3**	**323**	**90**	**22**	**7**	**D**	**8.0**
	TATTNALL COUNTY, GA							
54	**Professional, scientific, & technical services**	**12**	**2 354**	**825**	**147**	**51**	**32.0**	**10.7**
541	Professional, scientific, & technical services	12	2 354	825	147	51	32.0	10.7
	TAYLOR COUNTY, GA							
54	**Professional, scientific, & technical services**	**8**	**975**	**369**	**60**	**21**	**73.5**	**26.5**
541	Professional, scientific, & technical services	8	975	369	60	21	73.5	26.5
	TELFAIR COUNTY, GA							
54	**Professional, scientific, & technical services**	**12**	**1 030**	**305**	**72**	**19**	**82.7**	**–**
541	Professional, scientific, & technical services	12	1 030	305	72	19	82.7	–
	TERRELL COUNTY, GA							
54	**Professional, scientific, & technical services**	**5**	**2 056**	**835**	**200**	**41**	**35.2**	**22.0**
541	Professional, scientific, & technical services	5	2 056	835	200	41	35.2	22.0
	THOMAS COUNTY, GA							
54	**Professional, scientific, & technical services**	**45**	**18 105**	**6 580**	**1 345**	**221**	**42.2**	**.3**
541	Professional, scientific, & technical services	45	18 105	6 580	1 345	221	42.2	.3
5411	Legal services	16	5 605	1 498	314	65	44.9	–
54111	Offices of lawyers	16	5 605	1 498	314	65	44.9	–
541110	Offices of lawyers	16	5 605	1 498	314	65	44.9	–
5411101	Offices of lawyers (except legal aid societies)	16	5 605	1 498	314	65	44.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	5 980	3 425	684	108	14.6	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	5 980	3 425	684	108	14.6	.4
541211	Offices of certified public accountants	8	5 414	3 216	610	77	12.6	–
5413	Architectural, engineering, & related services	8	2 647	886	168	20	74.3	–
5418	Advertising & related services	2	D	D	D	a	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TIFT COUNTY, GA							
54	**Professional, scientific, & technical services**	**55**	**25 101**	**8 570**	**1 840**	**297**	**17.7**	**18.7**
541	Professional, scientific, & technical services	55	25 101	8 570	1 840	297	17.7	18.7
5411	Legal services	19	6 851	3 014	613	90	15.0	–
54111	Offices of lawyers	19	6 851	3 014	613	90	15.0	–
541110	Offices of lawyers	19	6 851	3 014	613	90	15.0	–
5411101	Offices of lawyers (except legal aid societies)	19	6 851	3 014	613	90	15.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	7 276	3 013	678	113	14.8	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	7 276	3 013	678	113	14.8	8.8
541211	Offices of certified public accountants	11	6 796	2 805	613	91	9.9	8.3
5418	Advertising & related services	6	8 935	1 839	454	65	13.9	43.8
54185	Display advertising	4	D	D	D	b	D	D
541850	Display advertising	4	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
	TOOMBS COUNTY, GA							
54	**Professional, scientific, & technical services**	**39**	**13 486**	**4 543**	**1 055**	**174**	**42.5**	**4.0**
541	Professional, scientific, & technical services	39	13 486	4 543	1 055	174	42.5	4.0
5411	Legal services	18	6 636	2 426	539	85	47.8	5.5
54111	Offices of lawyers	18	6 636	2 426	539	85	47.8	5.5
541110	Offices of lawyers	18	6 636	2 426	539	85	47.8	5.5
5411101	Offices of lawyers (except legal aid societies)	18	6 636	2 426	539	85	47.8	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 892	1 121	285	54	70.0	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 892	1 121	285	54	70.0	.6
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
	TOWNS COUNTY, GA							
54	**Professional, scientific, & technical services**	**9**	**1 533**	**725**	**161**	**34**	**35.1**	**–**
541	Professional, scientific, & technical services	9	1 533	725	161	34	35.1	–
	TREUTLEN COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**508**	**159**	**38**	**12**	**78.0**	**22.0**
	TROUP COUNTY, GA							
54	**Professional, scientific, & technical services**	**71**	**21 033**	**8 601**	**1 964**	**301**	**45.1**	**6.7**
541	Professional, scientific, & technical services	71	21 033	8 601	1 964	301	45.1	6.7
5411	Legal services	32	6 388	2 252	471	85	51.8	2.7
54111	Offices of lawyers	32	6 388	2 252	471	85	51.8	2.7
541110	Offices of lawyers	32	6 388	2 252	471	85	51.8	2.7
5411101	Offices of lawyers (except legal aid societies)	32	6 388	2 252	471	85	51.8	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	5 016	2 884	668	102	22.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	5 016	2 884	668	102	22.0	–
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	2 316	1 128	247	40	38.9	16.7
5414	Specialized design services	4	2 119	683	128	17	52.8	–
5418	Advertising & related services	3	D	D	D	a	D	D
	TURNER COUNTY, GA							
54	**Professional, scientific, & technical services**	**7**	**668**	**172**	**48**	**16**	**83.8**	**5.8**
	TWIGGS COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**435**	**176**	**58**	**7**	**82.8**	**–**
	UNION COUNTY, GA							
54	**Professional, scientific, & technical services**	**25**	**3 904**	**1 784**	**406**	**69**	**57.4**	**5.7**
541	Professional, scientific, & technical services	25	3 904	1 784	406	69	57.4	5.7
	UPSON COUNTY, GA							
54	**Professional, scientific, & technical services**	**24**	**4 022**	**917**	**201**	**57**	**39.3**	**10.8**
541	Professional, scientific, & technical services	24	4 022	917	201	57	39.3	10.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	888	236	53	14	34.9	34.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	888	236	53	14	34.9	34.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WALKER COUNTY, GA							
54	**Professional, scientific, & technical services**	**46**	**12 704**	**4 613**	**987**	**197**	**42.5**	**13.8**
541	Professional, scientific, & technical services	46	12 704	4 613	987	197	42.5	13.8
5411	Legal services	20	7 258	2 565	488	83	47.2	11.0
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 100	465	120	38	67.6	16.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 100	465	120	38	67.6	16.9
5413	Architectural, engineering, & related services	9	2 125	971	218	43	44.6	12.1
	WALTON COUNTY, GA							
54	**Professional, scientific, & technical services**	**62**	**10 903**	**3 665**	**748**	**160**	**46.2**	**7.0**
541	Professional, scientific, & technical services	62	10 903	3 665	748	160	46.2	7.0
5411	Legal services	22	3 584	1 182	258	48	40.0	6.2
54111	Offices of lawyers	22	3 584	1 182	258	48	40.0	6.2
541110	Offices of lawyers	22	3 584	1 182	258	48	40.0	6.2
5411101	Offices of lawyers (except legal aid societies)	22	3 584	1 182	258	48	40.0	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 035	406	97	41	68.4	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 035	406	97	41	68.4	6.8
5413	Architectural, engineering, & related services	11	3 023	992	220	47	30.5	–
	WARE COUNTY, GA							
54	**Professional, scientific, & technical services**	**55**	**10 236**	**3 516**	**736**	**161**	**49.1**	**9.5**
541	Professional, scientific, & technical services	55	10 236	3 516	736	161	49.1	9.5
5411	Legal services	30	6 103	1 508	346	77	60.4	10.0
54111	Offices of lawyers	30	6 103	1 508	346	77	60.4	10.0
541110	Offices of lawyers	30	6 103	1 508	346	77	60.4	10.0
5411101	Offices of lawyers (except legal aid societies)	30	6 103	1 508	346	77	60.4	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 924	1 550	265	51	27.3	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 924	1 550	265	51	27.3	4.8
	WARREN COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WASHINGTON COUNTY, GA							
54	**Professional, scientific, & technical services**	**18**	**6 030**	**2 901**	**641**	**132**	**38.0**	**–**
541	Professional, scientific, & technical services	18	6 030	2 901	641	132	38.0	–
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	WAYNE COUNTY, GA							
54	**Professional, scientific, & technical services**	**25**	**4 066**	**1 392**	**332**	**74**	**57.0**	**–**
541	Professional, scientific, & technical services	25	4 066	1 392	332	74	57.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 175	510	127	22	36.9	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 175	510	127	22	36.9	.2
	WHEELER COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WHITE COUNTY, GA							
54	**Professional, scientific, & technical services**	**20**	**2 687**	**719**	**142**	**49**	**70.7**	**29.3**
541	Professional, scientific, & technical services	20	2 687	719	142	49	70.7	29.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WHITFIELD COUNTY, GA							
54	**Professional, scientific, & technical services**	**144**	**64 419**	**29 301**	**6 080**	**856**	**32.3**	**2.0**
541	Professional, scientific, & technical services	144	64 419	29 301	6 080	856	32.3	2.0
5411	Legal services	32	15 589	6 904	1 246	173	25.5	.2
54111	Offices of lawyers	32	15 589	6 904	1 246	173	25.5	.2
541110	Offices of lawyers	32	15 589	6 904	1 246	173	25.5	.2
5411101	Offices of lawyers (except legal aid societies)	32	15 589	6 904	1 246	173	25.5	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	18 215	11 298	2 817	375	23.8	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	18 215	11 298	2 817	375	23.8	2.7
541211	Offices of certified public accountants	21	10 893	5 437	1 323	164	31.8	–
5413	Architectural, engineering, & related services	21	9 125	3 917	773	131	70.2	1.0
5414	Specialized design services	5	2 501	427	103	19	29.8	–
5415	Computer systems design & related services	9	9 753	3 849	438	47	6.7	–
54151	Computer systems design & related services	9	9 753	3 849	438	47	6.7	–
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	4 271	1 497	410	44	44.9	15.4
54161	Management consulting services	20	D	D	D	b	D	D
5418	Advertising & related services	10	2 110	834	182	42	64.8	1.4
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
	WILKES COUNTY, GA							
54	**Professional, scientific, & technical services**	**10**	**1 610**	**348**	**98**	**35**	**59.4**	**3.4**
541	Professional, scientific, & technical services	10	1 610	348	98	35	59.4	3.4
	WILKINSON COUNTY, GA							
54	**Professional, scientific, & technical services**	**6**	**1 006**	**260**	**59**	**15**	**72.2**	**–**
541	Professional, scientific, & technical services	6	1 006	260	59	15	72.2	–
	WORTH COUNTY, GA							
54	**Professional, scientific, & technical services**	**10**	**1 441**	**491**	**114**	**26**	**61.9**	**21.9**
541	Professional, scientific, & technical services	10	1 441	491	114	26	61.9	21.9

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ACWORTH, GA							
54	**Professional, scientific, & technical services**	**28**	**5 168**	**1 797**	**418**	**59**	**42.5**	**15.8**
541	Professional, scientific, & technical services	28	5 168	1 797	418	59	42.5	15.8
5413	Architectural, engineering, & related services	8	2 708	948	210	29	34.7	–
	ADEL, GA							
54	**Professional, scientific, & technical services**	**9**	**1 364**	**653**	**177**	**34**	**59.2**	**5.3**
541	Professional, scientific, & technical services	9	1 364	653	177	34	59.2	5.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALBANY, GA							
54	**Professional, scientific, & technical services**	**164**	**94 589**	**36 607**	**8 686**	**1 286**	**25.8**	**5.4**
541	Professional, scientific, & technical services	164	94 589	36 607	8 686	1 286	25.8	5.4
5411	Legal services	66	30 617	10 727	2 538	375	30.9	2.2
54111	Offices of lawyers	64	D	D	D	e	D	D
541110	Offices of lawyers	64	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	64	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	16 743	5 061	1 338	278	24.1	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	16 743	5 061	1 338	278	24.1	5.9
541211	Offices of certified public accountants	21	14 533	4 410	1 099	138	22.4	6.2
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	25	D	D	D	e	D	D
54133	Engineering services	17	D	D	D	e	D	D
541330	Engineering services	17	D	D	D	e	D	D
5414	Specialized design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	2	D	D	D	a	D	D
54151	Computer systems design & related services	2	D	D	D	a	D	D
541512	Computer systems design services	1	D	D	D	a	D	D
5415122	Computer systems consultants (except systems integrators)	1	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	b	D	D
54169	Other scientific & technical consulting services	5	4 382	1 502	348	64	49.0	5.1
541690	Other scientific & technical consulting services	5	4 382	1 502	348	64	49.0	5.1
5418	Advertising & related services	13	D	D	D	c	D	D
54189	Other services related to advertising	6	1 340	115	16	7	77.4	.2
541890	Other services related to advertising	6	1 340	115	16	7	77.4	.2
	ALMA, GA							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	ALPHARETTA, GA							
54	**Professional, scientific, & technical services**	**259**	**384 520**	**124 491**	**24 769**	**2 413**	**11.5**	**12.0**
541	Professional, scientific, & technical services	259	384 520	124 491	24 769	2 413	11.5	12.0
5411	Legal services	19	D	D	D	b	D	D
54111	Offices of lawyers	18	6 993	2 271	400	57	40.4	.6
541110	Offices of lawyers	18	6 993	2 271	400	57	40.4	.6
5411101	Offices of lawyers (except legal aid societies)	18	6 993	2 271	400	57	40.4	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	f	D	D
541214	Payroll services	3	D	D	D	f	D	D
5413	Architectural, engineering, & related services	27	15 260	6 642	1 248	111	47.4	10.0
54133	Engineering services	20	14 025	6 225	1 217	108	42.7	10.9
541330	Engineering services	20	14 025	6 225	1 217	108	42.7	10.9
5414	Specialized design services	16	D	D	D	b	D	D
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	82	191 342	53 022	10 670	906	5.9	16.1
54151	Computer systems design & related services	82	191 342	53 022	10 670	906	5.9	16.1
541511	Custom computer programming services	41	31 912	13 250	2 477	205	15.3	1.8
541512	Computer systems design services	30	135 732	31 731	6 268	618	3.5	21.9
5415121	Computer systems integrators	14	132 474	30 409	6 008	596	1.8	22.0
541519	Other computer related services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	67	46 952	18 016	3 997	329	27.8	25.4
54161	Management consulting services	53	39 123	15 425	3 394	267	27.6	22.9
541611	Administrative management & general management consulting service	21	22 031	8 694	1 827	167	9.1	35.8
541612	Human resources & executive search consulting services	18	10 039	3 801	812	64	83.2	1.3
5416123	Human resources & personnel management consulting	10	7 129	2 363	485	44	94.5	1.2
541613	Marketing consulting services	10	D	D	D	b	D	D
54162	Environmental consulting services	6	6 221	1 962	479	38	10.5	47.8
541620	Environmental consulting services	6	6 221	1 962	479	38	10.5	47.8
5417	Scientific research & development services	4	8 004	3 665	828	60	–	8.2
5418	Advertising & related services	17	11 916	3 210	689	102	7.2	4.9
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AMERICUS, GA							
54	**Professional, scientific, & technical services**	**30**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	30	D	D	D	c	D	D
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 972	923	253	54	51.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 972	923	253	54	51.3	–
	ASHBURN, GA							
54	**Professional, scientific, & technical services**	**7**	**668**	**172**	**48**	**16**	**83.8**	**5.8**
	ATHENS-CLARKE COUNTY, GA (CC) *							
54	**Professional, scientific, & technical services**	**156**	**54 861**	**22 816**	**5 362**	**943**	**47.7**	**6.3**
541	Professional, scientific, & technical services	156	54 861	22 816	5 362	943	47.7	6.3
5411	Legal services	40	12 276	5 356	1 119	173	36.0	4.2
54111	Offices of lawyers	40	12 276	5 356	1 119	173	36.0	4.2
541110	Offices of lawyers	40	12 276	5 356	1 119	173	36.0	4.2
5411101	Offices of lawyers (except legal aid societies)	40	12 276	5 356	1 119	173	36.0	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	10 242	4 398	1 056	316	35.4	20.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	10 242	4 398	1 056	316	35.4	20.1
541211	Offices of certified public accountants	20	D	D	D	b	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	8 177	3 443	836	117	67.9	1.0
5415	Computer systems design & related services	13	3 839	1 597	395	43	71.0	1.9
54151	Computer systems design & related services	13	3 839	1 597	395	43	71.0	1.9
5416	Management, scientific, & technical consulting services	24	D	D	D	c	D	D
54161	Management consulting services	17	D	D	D	b	D	D
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
	ATHENS-CLARKE COUNTY, GA *							
54	**Professional, scientific, & technical services**	**156**	**54 861**	**22 816**	**5 362**	**943**	**47.7**	**6.3**
541	Professional, scientific, & technical services	156	54 861	22 816	5 362	943	47.7	6.3
5411	Legal services	40	12 276	5 356	1 119	173	36.0	4.2
54111	Offices of lawyers	40	12 276	5 356	1 119	173	36.0	4.2
541110	Offices of lawyers	40	12 276	5 356	1 119	173	36.0	4.2
5411101	Offices of lawyers (except legal aid societies)	40	12 276	5 356	1 119	173	36.0	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	10 242	4 398	1 056	316	35.4	20.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	10 242	4 398	1 056	316	35.4	20.1
541211	Offices of certified public accountants	20	D	D	D	b	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	8 177	3 443	836	117	67.9	1.0
5415	Computer systems design & related services	13	3 839	1 597	395	43	71.0	1.9
54151	Computer systems design & related services	13	3 839	1 597	395	43	71.0	1.9
5416	Management, scientific, & technical consulting services	24	D	D	D	c	D	D
54161	Management consulting services	17	D	D	D	b	D	D
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	12	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ATLANTA, GA *							
54	**Professional, scientific, & technical services**	**2 573**	**5 305 690**	**1 969 614**	**445 790**	**38 245**	**8.6**	**5.5**
541	Professional, scientific, & technical services	2 573	5 305 690	1 969 614	445 790	38 245	8.6	5.5
5411	Legal services	862	1 600 709	532 483	115 559	9 646	9.4	3.9
54111	Offices of lawyers	853	1 584 068	529 625	114 919	9 550	9.5	3.9
541110	Offices of lawyers	853	1 584 068	529 625	114 919	9 550	9.5	3.9
5411101	Offices of lawyers (except legal aid societies)	853	1 584 068	529 625	114 919	9 550	9.5	3.9
54119	Other legal services	9	16 641	2 858	640	96	.7	4.1
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
541199	All other legal services	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	166	584 000	224 315	52 620	8 000	2.6	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	166	584 000	224 315	52 620	8 000	2.6	1.4
541211	Offices of certified public accountants	125	562 758	211 678	49 656	4 049	2.3	1.1
541213	Tax return preparation services	12	D	D	D	b	D	D
541219	Other accounting services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	289	672 899	277 553	63 791	5 079	10.7	2.4
54131	Architectural services	150	276 694	113 752	22 097	2 231	8.6	1.6
541310	Architectural services	150	276 694	113 752	22 097	2 231	8.6	1.6
54133	Engineering services	121	388 388	160 520	40 953	2 760	11.3	2.8
541330	Engineering services	121	388 388	160 520	40 953	2 760	11.3	2.8
54135	Building inspection services	7	D	D	D	a	D	D
541350	Building inspection services	7	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	4	2 988	1 353	311	39	81.5	18.5
541370	Surveying & mapping (except geophysical) services	4	2 988	1 353	311	39	81.5	18.5
5414	Specialized design services	227	169 503	49 849	9 787	1 096	24.6	3.5
54141	Interior design services	97	93 158	24 641	4 588	535	19.8	3.0
541410	Interior design services	97	93 158	24 641	4 588	535	19.8	3.0
54143	Graphic design services	121	71 532	24 203	4 974	522	30.6	4.3
541430	Graphic design services	121	71 532	24 203	4 974	522	30.6	4.3
5414301	Graphic design services (except commercial art & medical artists)	104	68 236	23 210	4 777	499	29.4	4.6
5414302	Commercial art	16	D	D	D	b	D	D
5415	Computer systems design & related services	271	1 000 918	293 755	71 824	5 085	3.3	11.4
54151	Computer systems design & related services	271	1 000 918	293 755	71 824	5 085	3.3	11.4
541511	Custom computer programming services	142	310 166	154 456	32 918	2 472	4.6	18.2
541512	Computer systems design services	80	D	D	D	f	D	D
5415121	Computer systems integrators	22	63 971	21 854	4 479	319	7.1	66.7
5415122	Computer systems consultants (except systems integrators)	58	D	D	D	e	D	D
541513	Computer facilities management services	12	D	D	D	g	D	D
541519	Other computer related services	37	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	387	803 462	401 367	90 583	5 216	9.8	7.0
54161	Management consulting services	325	778 010	388 851	88 214	4 966	9.3	6.0
541611	Administrative management & general management consulting service	145	502 431	270 476	55 544	3 476	5.4	5.0
541612	Human resources & executive search consulting services	101	198 775	92 996	27 568	1 071	7.7	9.0
5416121	Actuarial consulting	9	D	D	D	c	D	D
5416122	Executive placement services	56	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	36	105 755	46 408	17 258	496	6.8	8.3
541613	Marketing consulting services	59	63 153	19 668	3 922	327	43.3	3.1
541618	Other management consulting services	11	7 435	3 816	772	58	10.5	15.1
54162	Environmental consulting services	11	4 512	1 969	432	59	26.4	42.2
541620	Environmental consulting services	11	4 512	1 969	432	59	26.4	42.2
54169	Other scientific & technical consulting services	51	20 940	10 547	1 937	191	22.2	36.8
541690	Other scientific & technical consulting services	51	20 940	10 547	1 937	191	22.2	36.8
5417	Scientific research & development services	13	11 174	5 283	1 132	91	15.5	2.5
5418	Advertising & related services	239	352 140	142 644	33 747	3 118	12.6	4.6
54181	Advertising agencies	109	182 049	88 365	21 279	1 740	6.0	4.5
541810	Advertising agencies	109	182 049	88 365	21 279	1 740	6.0	4.5
54182	Public relations agencies	58	56 312	22 265	5 037	454	25.7	7.2
541820	Public relations agencies	58	56 312	22 265	5 037	454	25.7	7.2
54184	Media representatives	21	29 529	12 064	2 909	341	4.3	7.0
541840	Media representatives	21	29 529	12 064	2 909	341	4.3	7.0
5418401	Radio & television advertising representatives	15	26 621	10 902	2 666	319	–	4.4
54185	Display advertising	7	12 813	2 545	671	91	21.5	6.1
541850	Display advertising	7	12 813	2 545	671	91	21.5	6.1
5418502	Outdoor advertising services	5	D	D	D	b	D	D
54186	Direct mail advertising	11	38 393	10 766	2 374	304	9.5	.9
541860	Direct mail advertising	11	38 393	10 766	2 374	304	9.5	.9
54189	Other services related to advertising	23	D	D	D	c	D	D
541890	Other services related to advertising	23	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	12	21 693	2 554	591	72	43.5	–
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	119	110 885	42 365	6 747	914	17.0	12.1
54191	Marketing research & public opinion polling	29	62 131	27 356	3 282	477	14.5	7.1
541910	Marketing research & public opinion polling	29	62 131	27 356	3 282	477	14.5	7.1
54192	Photographic services	71	31 209	9 122	2 115	285	29.8	11.9
541921	Photographic studios, portrait	33	16 381	5 893	1 363	178	38.6	.6
541922	Commercial photography	38	14 828	3 229	752	107	19.9	24.4
54199	All other professional, scientific, & technical services	16	16 738	5 662	1 315	146	1.8	31.3
541990	All other professional, scientific, & technical services	16	16 738	5 662	1 315	146	1.8	31.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ATLANTA, GA (DEKALB COUNTY PART) *							
54	**Professional, scientific, & technical services**	**51**	**30 025**	**14 126**	**2 509**	**197**	**13.8**	**9.8**
541	Professional, scientific, & technical services	51	30 025	14 126	2 509	197	13.8	9.8
5411	Legal services	7	3 200	1 277	220	27	8.1	1.9
54111	Offices of lawyers	7	3 200	1 277	220	27	8.1	1.9
541110	Offices of lawyers	7	3 200	1 277	220	27	8.1	1.9
5411101	Offices of lawyers (except legal aid societies)	7	3 200	1 277	220	27	8.1	1.9
5413	Architectural, engineering, & related services	8	1 495	806	221	20	63.4	15.8
5414	Specialized design services	8	2 499	667	143	22	20.8	38.3
5415	Computer systems design & related services	11	D	D	D	b	D	D
54151	Computer systems design & related services	11	D	D	D	b	D	D
541511	Custom computer programming services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	4 786	2 471	457	29	18.6	26.5
54161	Management consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	ATLANTA, GA (FULTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2 522**	**5 275 665**	**1 955 488**	**443 281**	**38 048**	**8.6**	**5.5**
541	Professional, scientific, & technical services	2 522	5 275 665	1 955 488	443 281	38 048	8.6	5.5
5411	Legal services	855	1 597 509	531 206	115 339	9 619	9.4	3.9
54111	Offices of lawyers	846	1 580 868	528 348	114 699	9 523	9.5	3.9
541110	Offices of lawyers	846	1 580 868	528 348	114 699	9 523	9.5	3.9
5411101	Offices of lawyers (except legal aid societies)	846	1 580 868	528 348	114 699	9 523	9.5	3.9
54119	Other legal services	9	16 641	2 858	640	96	.7	4.1
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
541199	All other legal services	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	162	D	D	D	i	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	162	D	D	D	i	D	D
541211	Offices of certified public accountants	123	D	D	D	h	D	D
541213	Tax return preparation services	11	D	D	D	b	D	D
541219	Other accounting services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	281	671 404	276 747	63 570	5 059	10.6	2.4
54131	Architectural services	147	D	D	D	g	D	D
541310	Architectural services	147	D	D	D	g	D	D
54133	Engineering services	118	D	D	D	h	D	D
541330	Engineering services	118	D	D	D	h	D	D
54135	Building inspection services	6	D	D	D	a	D	D
541350	Building inspection services	6	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	4	2 988	1 353	311	39	81.5	18.5
541370	Surveying & mapping (except geophysical) services	4	2 988	1 353	311	39	81.5	18.5
5414	Specialized design services	219	167 004	49 182	9 644	1 074	24.7	3.0
54141	Interior design services	94	91 471	24 290	4 526	527	20.0	2.0
541410	Interior design services	94	91 471	24 290	4 526	527	20.0	2.0
54143	Graphic design services	116	70 720	23 887	4 893	508	30.5	4.4
541430	Graphic design services	116	70 720	23 887	4 893	508	30.5	4.4
5414301	Graphic design services (except commercial art & medical artists)	100	D	D	D	e	D	D
5414302	Commercial art	15	D	D	D	b	D	D
5415	Computer systems design & related services	260	D	D	D	i	D	D
54151	Computer systems design & related services	260	D	D	D	i	D	D
541511	Custom computer programming services	134	D	D	D	g	D	D
541512	Computer systems design services	78	D	D	D	f	D	D
5415121	Computer systems integrators	21	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	57	D	D	D	e	D	D
541513	Computer facilities management services	12	D	D	D	g	D	D
541519	Other computer related services	36	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	377	798 676	398 896	90 126	5 187	9.7	6.9
54161	Management consulting services	317	D	D	D	h	D	D
541611	Administrative management & general management consulting service	141	D	D	D	h	D	D
541612	Human resources & executive search consulting services	98	D	D	D	g	D	D
5416121	Actuarial consulting	9	D	D	D	c	D	D
5416122	Executive placement services	55	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	34	D	D	D	e	D	D
541613	Marketing consulting services	59	63 153	19 668	3 922	327	43.3	3.1
541618	Other management consulting services	11	7 435	3 816	772	58	10.5	15.1
54162	Environmental consulting services	11	4 512	1 969	432	59	26.4	42.2
541620	Environmental consulting services	11	4 512	1 969	432	59	26.4	42.2
54169	Other scientific & technical consulting services	49	D	D	D	c	D	D
541690	Other scientific & technical consulting services	49	D	D	D	c	D	D
5417	Scientific research & development services	13	11 174	5 283	1 132	91	15.5	2.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ATLANTA, GA (FULTON COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services—Con.**							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	236	D	D	D	h	D	D
54181	Advertising agencies	108	D	D	D	g	D	D
541810	Advertising agencies	108	D	D	D	g	D	D
54182	Public relations agencies	58	56 312	22 265	5 037	454	25.7	7.2
541820	Public relations agencies	58	56 312	22 265	5 037	454	25.7	7.2
54184	Media representatives	21	29 529	12 064	2 909	341	4.3	7.0
541840	Media representatives	21	29 529	12 064	2 909	341	4.3	7.0
5418401	Radio & television advertising representatives	15	26 621	10 902	2 666	319	–	4.4
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54186	Direct mail advertising	11	38 393	10 766	2 374	304	9.5	.9
541860	Direct mail advertising	11	38 393	10 766	2 374	304	9.5	.9
54189	Other services related to advertising	22	D	D	D	c	D	D
541890	Other services related to advertising	22	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	119	110 885	42 365	6 747	914	17.0	12.1
54191	Marketing research & public opinion polling	29	62 131	27 356	3 282	477	14.5	7.1
541910	Marketing research & public opinion polling	29	62 131	27 356	3 282	477	14.5	7.1
54192	Photographic services	71	31 209	9 122	2 115	285	29.8	11.9
541921	Photographic studios, portrait	33	16 381	5 893	1 363	178	38.6	.6
541922	Commercial photography	38	14 828	3 229	752	107	19.9	24.4
54199	All other professional, scientific, & technical services	16	16 738	5 662	1 315	146	1.8	31.3
541990	All other professional, scientific, & technical services	16	16 738	5 662	1 315	146	1.8	31.3
	AUBURN, GA *							
54	**Professional, scientific, & technical services**	**6**	**1 300**	**676**	**156**	**21**	**33.5**	**1.1**
541	Professional, scientific, & technical services	6	1 300	676	156	21	33.5	1.1
	AUBURN, GA (BARROW COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	AUBURN, GA (GWINNETT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	AUGUSTA-RICHMOND COUNTY, GA (CC) *							
54	**Professional, scientific, & technical services**	**324**	**147 198**	**58 340**	**13 036**	**1 931**	**33.2**	**6.1**
541	Professional, scientific, & technical services	324	147 198	58 340	13 036	1 931	33.2	6.1
5411	Legal services	130	46 805	18 391	3 891	512	32.9	6.8
54111	Offices of lawyers	128	D	D	D	e	D	D
541110	Offices of lawyers	128	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	128	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	19 361	8 465	2 181	472	25.9	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	19 361	8 465	2 181	472	25.9	4.4
541211	Offices of certified public accountants	33	14 882	6 733	1 620	219	25.7	5.4
541213	Tax return preparation services	12	2 681	987	388	213	10.3	.9
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	51	33 678	15 383	3 189	427	48.0	.7
54131	Architectural services	19	D	D	D	b	D	D
541310	Architectural services	19	D	D	D	b	D	D
54133	Engineering services	23	23 919	11 522	2 425	302	44.1	.3
541330	Engineering services	23	23 919	11 522	2 425	302	44.1	.3
5414	Specialized design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	13	5 754	2 303	586	98	25.1	45.9
54151	Computer systems design & related services	13	5 754	2 303	586	98	25.1	45.9
5416	Management, scientific, & technical consulting services	27	16 395	7 772	1 808	205	19.9	.7
54161	Management consulting services	18	11 360	5 118	1 118	114	26.1	.7
541611	Administrative management & general management consulting service	9	D	D	D	b	D	D
5417	Scientific research & development services	6	D	D	D	b	D	D
5418	Advertising & related services	19	10 802	2 374	532	75	44.1	11.8
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AUGUSTA-RICHMOND COUNTY (BALANCE), GA *							
54	**Professional, scientific, & technical services**	**321**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	321	D	D	D	g	D	D
5411	Legal services	129	D	D	D	f	D	D
54111	Offices of lawyers	127	D	D	D	e	D	D
541110	Offices of lawyers	127	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	127	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	56	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	56	D	D	D	e	D	D
541211	Offices of certified public accountants	33	14 882	6 733	1 620	219	25.7	5.4
541213	Tax return preparation services	10	D	D	D	c	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	51	33 678	15 383	3 189	427	48.0	.7
54131	Architectural services	19	D	D	D	b	D	D
541310	Architectural services	19	D	D	D	b	D	D
54133	Engineering services	23	23 919	11 522	2 425	302	44.1	.3
541330	Engineering services	23	23 919	11 522	2 425	302	44.1	.3
5414	Specialized design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	13	5 754	2 303	586	98	25.1	45.9
54151	Computer systems design & related services	13	5 754	2 303	586	98	25.1	45.9
5416	Management, scientific, & technical consulting services	27	16 395	7 772	1 808	205	19.9	.7
54161	Management consulting services	18	11 360	5 118	1 118	114	26.1	.7
541611	Administrative management & general management consulting service	9	D	D	D	b	D	D
5417	Scientific research & development services	6	D	D	D	b	D	D
5418	Advertising & related services	19	10 802	2 374	532	75	44.1	11.8
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	AUSTELL, GA *							
54	**Professional, scientific, & technical services**	**6**	**1 374**	**657**	**151**	**15**	**27.2**	**–**
541	Professional, scientific, & technical services	6	1 374	657	151	15	27.2	–
	AUSTELL, GA (COBB COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**1 374**	**657**	**151**	**15**	**27.2**	**–**
541	Professional, scientific, & technical services	6	1 374	657	151	15	27.2	–
	BAINBRIDGE, GA							
54	**Professional, scientific, & technical services**	**17**	**4 952**	**1 320**	**275**	**59**	**60.5**	**22.5**
541	Professional, scientific, & technical services	17	4 952	1 320	275	59	60.5	22.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	BARNESVILLE, GA							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	BAXLEY, GA							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	BLACKSHEAR, GA							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	BLAKELY, GA							
54	**Professional, scientific, & technical services**	**11**	**2 881**	**1 035**	**169**	**31**	**40.5**	**1.9**
541	Professional, scientific, & technical services	11	2 881	1 035	169	31	40.5	1.9
	BREMEN, GA *							
54	**Professional, scientific, & technical services**	**9**	**3 561**	**1 133**	**266**	**56**	**15.7**	**5.7**
541	Professional, scientific, & technical services	9	3 561	1 133	266	56	15.7	5.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BREMEN, GA (CARROLL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BREMEN, GA (HARALSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	BRUNSWICK, GA							
54	**Professional, scientific, & technical services**	**90**	**25 657**	**10 378**	**2 226**	**352**	**30.0**	**16.6**
541	Professional, scientific, & technical services	90	25 657	10 378	2 226	352	30.0	16.6
5411	Legal services	54	16 051	7 077	1 394	173	29.0	8.1
54111	Offices of lawyers	53	D	D	D	c	D	D
541110	Offices of lawyers	53	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	6 332	1 975	537	119	29.4	46.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	6 332	1 975	537	119	29.4	46.4
541211	Offices of certified public accountants	8	5 354	1 645	417	70	18.4	52.8
5413	Architectural, engineering, & related services	9	2 404	1 015	227	36	26.9	–
	BUFORD, GA *							
54	**Professional, scientific, & technical services**	**42**	**14 440**	**4 743**	**930**	**130**	**65.5**	**10.6**
541	Professional, scientific, & technical services	42	14 440	4 743	930	130	65.5	10.6
5411	Legal services	16	5 944	1 405	245	34	57.5	17.6
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	5	1 925	733	265	21	52.6	–
	BUFORD, GA (GWINNETT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**40**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	40	D	D	D	c	D	D
5411	Legal services	16	5 944	1 405	245	34	57.5	17.6
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	5	1 925	733	265	21	52.6	–
	BUFORD, GA (HALL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	BYRON, GA							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	CAIRO, GA							
54	**Professional, scientific, & technical services**	**13**	**2 893**	**801**	**156**	**45**	**72.1**	**3.4**
541	Professional, scientific, & technical services	13	2 893	801	156	45	72.1	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 004	474	95	21	29.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 004	474	95	21	29.5	–
	CALHOUN, GA							
54	**Professional, scientific, & technical services**	**29**	**10 180**	**4 380**	**901**	**226**	**48.6**	**5.2**
541	Professional, scientific, & technical services	29	10 180	4 380	901	226	48.6	5.2
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 795	2 792	676	184	68.9	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 795	2 792	676	184	68.9	.5
	CAMILLA, GA							
54	**Professional, scientific, & technical services**	**14**	**3 898**	**1 545**	**406**	**83**	**92.6**	**–**
541	Professional, scientific, & technical services	14	3 898	1 545	406	83	92.6	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CANTON, GA							
54	**Professional, scientific, & technical services**	**40**	**13 774**	**3 884**	**904**	**180**	**53.1**	**7.5**
541	Professional, scientific, & technical services	40	13 774	3 884	904	180	53.1	7.5
5411	Legal services	14	4 888	1 418	316	50	70.2	3.8
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 891	368	109	64	24.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 891	368	109	64	24.0	–
541213	Tax return preparation services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	1 955	587	134	32	100.0	–
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
	CARROLLTON, GA							
54	**Professional, scientific, & technical services**	**54**	**20 078**	**8 234**	**1 803**	**308**	**44.4**	**13.5**
541	Professional, scientific, & technical services	54	20 078	8 234	1 803	308	44.4	13.5
5411	Legal services	30	13 249	5 451	1 106	162	41.7	13.9
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 515	1 224	317	70	30.9	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 515	1 224	317	70	30.9	4.9
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	CARTERSVILLE, GA							
54	**Professional, scientific, & technical services**	**60**	**14 919**	**6 291**	**1 254**	**262**	**44.8**	**9.1**
541	Professional, scientific, & technical services	60	14 919	6 291	1 254	262	44.8	9.1
5411	Legal services	31	7 555	3 248	579	92	37.4	5.9
54111	Offices of lawyers	31	7 555	3 248	579	92	37.4	5.9
541110	Offices of lawyers	31	7 555	3 248	579	92	37.4	5.9
5411101	Offices of lawyers (except legal aid societies)	31	7 555	3 248	579	92	37.4	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
	CEDARTOWN, GA							
54	**Professional, scientific, & technical services**	**13**	**6 141**	**2 242**	**393**	**74**	**17.2**	**1.6**
541	Professional, scientific, & technical services	13	6 141	2 242	393	74	17.2	1.6
5411	Legal services	9	D	D	D	b	D	D
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	CENTERVILLE, GA							
54	**Professional, scientific, & technical services**	**5**	**2 056**	**891**	**211**	**31**	**26.0**	**–**
541	Professional, scientific, & technical services	5	2 056	891	211	31	26.0	–
	CHAMBLEE, GA							
54	**Professional, scientific, & technical services**	**76**	**53 260**	**20 355**	**3 857**	**537**	**25.4**	**7.8**
541	Professional, scientific, & technical services	76	53 260	20 355	3 857	537	25.4	7.8
5411	Legal services	12	8 116	2 545	551	82	25.0	11.2
54111	Offices of lawyers	12	8 116	2 545	551	82	25.0	11.2
541110	Offices of lawyers	12	8 116	2 545	551	82	25.0	11.2
5411101	Offices of lawyers (except legal aid societies)	12	8 116	2 545	551	82	25.0	11.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 417	925	237	32	68.4	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 417	925	237	32	68.4	1.7
5413	Architectural, engineering, & related services	14	12 499	6 736	1 150	147	30.6	3.2
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5414	Specialized design services	6	2 954	454	58	14	28.9	12.1
5415	Computer systems design & related services	13	12 891	5 366	1 004	108	20.7	.5
54151	Computer systems design & related services	13	12 891	5 366	1 004	108	20.7	.5
541511	Custom computer programming services	4	D	D	D	b	D	D
5418	Advertising & related services	6	11 428	3 211	597	78	1.6	20.4
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHATSWORTH, GA							
54	**Professional, scientific, & technical services**	**10**	**2 810**	**1 370**	**355**	**103**	**93.1**	**3.0**
541	Professional, scientific, & technical services	10	2 810	1 370	355	103	93.1	3.0
5418	Advertising & related services	1	D	D	D	b	D	D
	CLARKSTON, GA							
54	**Professional, scientific, & technical services**	**7**	**3 155**	**1 160**	**234**	**30**	**59.9**	**–**
541	Professional, scientific, & technical services	7	3 155	1 160	234	30	59.9	–
5418	Advertising & related services	1	D	D	D	a	D	D
	CLAXTON, GA							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	COCHRAN, GA							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
	COLLEGE PARK, GA *							
54	**Professional, scientific, & technical services**	**60**	**78 401**	**31 100**	**7 834**	**1 206**	**30.8**	**3.9**
541	Professional, scientific, & technical services	60	78 401	31 100	7 834	1 206	30.8	3.9
5411	Legal services	12	5 204	2 071	647	60	21.6	–
54111	Offices of lawyers	12	5 204	2 071	647	60	21.6	–
541110	Offices of lawyers	12	5 204	2 071	647	60	21.6	–
5411101	Offices of lawyers (except legal aid societies)	12	5 204	2 071	647	60	21.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	4 886	2 083	725	455	16.2	15.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	4 886	2 083	725	455	16.2	15.7
541213	Tax return preparation services	2	D	D	D	e	D	D
5413	Architectural, engineering, & related services	10	19 783	6 566	1 296	125	4.1	1.1
54133	Engineering services	7	19 386	6 333	1 272	120	2.8	.4
541330	Engineering services	7	19 386	6 333	1 272	120	2.8	.4
5415	Computer systems design & related services	8	8 491	3 440	549	64	41.4	12.4
54151	Computer systems design & related services	8	8 491	3 440	549	64	41.4	12.4
5416	Management, scientific, & technical consulting services	14	37 076	15 806	4 323	364	46.6	.5
54161	Management consulting services	10	D	D	D	e	D	D
541611	Administrative management & general management consulting service	3	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	c	D	D
54169	Other scientific & technical consulting services	4	D	D	D	a	D	D
541690	Other scientific & technical consulting services	4	D	D	D	a	D	D
	COLLEGE PARK, GA (CLAYTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**22**	**41 779**	**12 856**	**3 416**	**368**	**9.6**	**2.8**
541	Professional, scientific, & technical services	22	41 779	12 856	3 416	368	9.6	2.8
5413	Architectural, engineering, & related services	8	D	D	D	c	D	D
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	7	D	D	D	c	D	D
54161	Management consulting services	4	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	c	D	D
54169	Other scientific & technical consulting services	3	D	D	D	a	D	D
541690	Other scientific & technical consulting services	3	D	D	D	a	D	D
	COLLEGE PARK, GA (FULTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**38**	**36 622**	**18 244**	**4 418**	**838**	**55.0**	**5.1**
541	Professional, scientific, & technical services	38	36 622	18 244	4 418	838	55.0	5.1
5411	Legal services	8	3 485	1 272	440	31	16.4	–
54111	Offices of lawyers	8	3 485	1 272	440	31	16.4	–
541110	Offices of lawyers	8	3 485	1 272	440	31	16.4	–
5411101	Offices of lawyers (except legal aid societies)	8	3 485	1 272	440	31	16.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	4 886	2 083	725	455	16.2	15.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	4 886	2 083	725	455	16.2	15.7
541213	Tax return preparation services	2	D	D	D	e	D	D
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	D	D	D	c	D	D
54161	Management consulting services	6	D	D	D	c	D	D
541611	Administrative management & general management consulting service	3	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLUMBUS, GA (CC) *							
54	**Professional, scientific, & technical services**	**264**	**146 195**	**43 571**	**9 477**	**1 607**	**34.6**	**6.0**
541	Professional, scientific, & technical services	264	146 195	43 571	9 477	1 607	34.6	6.0
5411	Legal services	105	53 055	17 033	3 529	450	23.4	5.5
54111	Offices of lawyers	105	53 055	17 033	3 529	450	23.4	5.5
541110	Offices of lawyers	105	53 055	17 033	3 529	450	23.4	5.5
5411101	Offices of lawyers (except legal aid societies)	105	53 055	17 033	3 529	450	23.4	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	57	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	57	D	D	D	f	D	D
541211	Offices of certified public accountants	24	D	D	D	c	D	D
541213	Tax return preparation services	6	D	D	D	c	D	D
541219	Other accounting services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	14 736	5 982	1 167	154	50.8	.1
54131	Architectural services	7	5 312	2 080	395	43	29.1	.2
541310	Architectural services	7	5 312	2 080	395	43	29.1	.2
5414	Specialized design services	13	2 963	514	116	37	52.1	.4
54143	Graphic design services	6	1 964	424	92	26	38.8	.6
541430	Graphic design services	6	1 964	424	92	26	38.8	.6
5415	Computer systems design & related services	13	D	D	D	b	D	D
54151	Computer systems design & related services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	10 035	1 534	324	72	82.2	17.8
54161	Management consulting services	14	D	D	D	b	D	D
541611	Administrative management & general management consulting service	7	D	D	D	b	D	D
5418	Advertising & related services	19	D	D	D	c	D	D
54186	Direct mail advertising	3	D	D	D	c	D	D
541860	Direct mail advertising	3	D	D	D	c	D	D
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	a	D	D
	COLUMBUS CITY, GA *							
54	**Professional, scientific, & technical services**	**264**	**146 195**	**43 571**	**9 477**	**1 607**	**34.6**	**6.0**
541	Professional, scientific, & technical services	264	146 195	43 571	9 477	1 607	34.6	6.0
5411	Legal services	105	53 055	17 033	3 529	450	23.4	5.5
54111	Offices of lawyers	105	53 055	17 033	3 529	450	23.4	5.5
541110	Offices of lawyers	105	53 055	17 033	3 529	450	23.4	5.5
5411101	Offices of lawyers (except legal aid societies)	105	53 055	17 033	3 529	450	23.4	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	57	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	57	D	D	D	f	D	D
541211	Offices of certified public accountants	24	D	D	D	c	D	D
541213	Tax return preparation services	6	D	D	D	c	D	D
541219	Other accounting services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	14 736	5 982	1 167	154	50.8	.1
54131	Architectural services	7	5 312	2 080	395	43	29.1	.2
541310	Architectural services	7	5 312	2 080	395	43	29.1	.2
5414	Specialized design services	13	2 963	514	116	37	52.1	.4
54143	Graphic design services	6	1 964	424	92	26	38.8	.6
541430	Graphic design services	6	1 964	424	92	26	38.8	.6
5415	Computer systems design & related services	13	D	D	D	b	D	D
54151	Computer systems design & related services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	10 035	1 534	324	72	82.2	17.8
54161	Management consulting services	14	D	D	D	b	D	D
541611	Administrative management & general management consulting service	7	D	D	D	b	D	D
5418	Advertising & related services	19	D	D	D	c	D	D
54186	Direct mail advertising	3	D	D	D	c	D	D
541860	Direct mail advertising	3	D	D	D	c	D	D
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	a	D	D
	COMMERCE, GA							
54	**Professional, scientific, & technical services**	**9**	**1 347**	**370**	**98**	**37**	**77.7**	**.7**
541	Professional, scientific, & technical services	9	1 347	370	98	37	77.7	.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CONYERS, GA							
54	**Professional, scientific, & technical services**	**86**	**26 702**	**10 593**	**2 119**	**333**	**52.1**	**14.8**
541	Professional, scientific, & technical services	86	26 702	10 593	2 119	333	52.1	14.8
5411	Legal services	31	8 407	3 133	550	81	44.5	9.1
54111	Offices of lawyers	31	8 407	3 133	550	81	44.5	9.1
541110	Offices of lawyers	31	8 407	3 133	550	81	44.5	9.1
5411101	Offices of lawyers (except legal aid societies)	31	8 407	3 133	550	81	44.5	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 710	1 091	241	51	71.3	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 710	1 091	241	51	71.3	4.9
5413	Architectural, engineering, & related services	10	6 037	2 471	490	66	69.5	12.8
5416	Management, scientific, & technical consulting services	11	D	D	D	b	D	D
	CORDELE, GA							
54	**Professional, scientific, & technical services**	**20**	**4 413**	**1 577**	**381**	**71**	**64.4**	**4.0**
541	Professional, scientific, & technical services	20	4 413	1 577	381	71	64.4	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 312	633	170	27	91.0	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 312	633	170	27	91.0	9.0
	CORNELIA, GA							
54	**Professional, scientific, & technical services**	**17**	**6 496**	**1 393**	**292**	**53**	**95.0**	**3.8**
541	Professional, scientific, & technical services	17	6 496	1 393	292	53	95.0	3.8
5411	Legal services	10	4 479	918	172	27	94.5	5.5
54111	Offices of lawyers	10	4 479	918	172	27	94.5	5.5
541110	Offices of lawyers	10	4 479	918	172	27	94.5	5.5
5411101	Offices of lawyers (except legal aid societies)	10	4 479	918	172	27	94.5	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
	COVINGTON, GA							
54	**Professional, scientific, & technical services**	**49**	**12 209**	**3 367**	**811**	**146**	**62.9**	**10.3**
541	Professional, scientific, & technical services	49	12 209	3 367	811	146	62.9	10.3
5411	Legal services	22	5 045	1 253	313	57	75.2	10.1
54111	Offices of lawyers	22	5 045	1 253	313	57	75.2	10.1
541110	Offices of lawyers	22	5 045	1 253	313	57	75.2	10.1
5411101	Offices of lawyers (except legal aid societies)	22	5 045	1 253	313	57	75.2	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
	CUMMING, GA							
54	**Professional, scientific, & technical services**	**66**	**18 647**	**6 780**	**1 561**	**210**	**61.3**	**5.2**
541	Professional, scientific, & technical services	66	18 647	6 780	1 561	210	61.3	5.2
5411	Legal services	16	4 448	1 349	238	33	42.1	6.0
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 052	690	338	53	72.2	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 052	690	338	53	72.2	4.5
5413	Architectural, engineering, & related services	10	4 916	2 051	432	57	50.5	–
5415	Computer systems design & related services	12	4 005	1 546	323	28	90.0	–
54151	Computer systems design & related services	12	4 005	1 546	323	28	90.0	–
	CUTHBERT, GA							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	DACULA, GA							
54	**Professional, scientific, & technical services**	**4**	**788**	**261**	**43**	**7**	**87.7**	**12.3**
	DAHLONEGA, GA							
54	**Professional, scientific, & technical services**	**12**	**2 714**	**804**	**154**	**29**	**67.8**	**–**
541	Professional, scientific, & technical services	12	2 714	804	154	29	67.8	–
	DALLAS, GA							
54	**Professional, scientific, & technical services**	**15**	**3 950**	**2 047**	**418**	**70**	**31.2**	**2.8**
541	Professional, scientific, & technical services	15	3 950	2 047	418	70	31.2	2.8
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DALTON, GA							
54	**Professional, scientific, & technical services**	**110**	**59 179**	**27 316**	**5 674**	**736**	**29.1**	**1.4**
541	Professional, scientific, & technical services	110	59 179	27 316	5 674	736	29.1	1.4
5411	Legal services	31	D	D	D	c	D	D
54111	Offices of lawyers	31	D	D	D	c	D	D
541110	Offices of lawyers	31	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	17 553	11 004	2 758	347	21.7	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	17 553	11 004	2 758	347	21.7	2.1
541211	Offices of certified public accountants	18	10 575	5 214	1 286	155	29.7	–
5413	Architectural, engineering, & related services	12	7 294	3 286	636	89	73.6	.6
5414	Specialized design services	5	2 501	427	103	19	29.8	–
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	D	D	D	b	D	D
54161	Management consulting services	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	a	D	D
54192	Photographic services	7	D	D	D	a	D	D
	DAWSON, GA							
54	**Professional, scientific, & technical services**	**5**	**2 056**	**835**	**200**	**41**	**35.2**	**22.0**
541	Professional, scientific, & technical services	5	2 056	835	200	41	35.2	22.0
	DECATUR, GA							
54	**Professional, scientific, & technical services**	**200**	**131 998**	**60 022**	**12 739**	**1 090**	**21.6**	**3.4**
541	Professional, scientific, & technical services	200	131 998	60 022	12 739	1 090	21.6	3.4
5411	Legal services	114	37 100	14 827	2 809	356	49.3	6.8
54111	Offices of lawyers	112	D	D	D	e	D	D
541110	Offices of lawyers	112	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	112	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	6 178	2 420	537	82	34.4	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	6 178	2 420	537	82	34.4	4.2
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	54 684	33 161	7 418	469	4.5	.8
54133	Engineering services	13	D	D	D	e	D	D
541330	Engineering services	13	D	D	D	e	D	D
5414	Specialized design services	8	1 478	469	90	14	33.6	22.7
5415	Computer systems design & related services	13	11 138	3 512	750	43	20.3	–
54151	Computer systems design & related services	13	11 138	3 512	750	43	20.3	–
541512	Computer systems design services	5	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	14	19 476	5 054	1 026	92	8.1	2.6
54161	Management consulting services	8	D	D	D	b	D	D
541611	Administrative management & general management consulting service	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D
	DONALSONVILLE, GA							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DORAVILLE, GA							
54	**Professional, scientific, & technical services**	**64**	**59 115**	**22 615**	**5 695**	**787**	**14.0**	**3.6**
541	Professional, scientific, & technical services	64	59 115	22 615	5 695	787	14.0	3.6
5411	Legal services	13	3 228	1 416	315	44	39.9	14.3
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 662	1 653	538	301	27.3	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 662	1 653	538	301	27.3	2.0
541213	Tax return preparation services	2	D	D	D	e	D	D
5413	Architectural, engineering, & related services	13	34 898	15 592	3 894	299	8.0	.3
54133	Engineering services	8	33 854	15 151	3 809	282	6.3	–
541330	Engineering services	8	33 854	15 151	3 809	282	6.3	–
5414	Specialized design services	8	7 417	1 098	291	46	19.0	2.6
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5418	Advertising & related services	7	5 372	996	199	40	2.7	23.4
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5418903	Sign painting & lettering shop	1	D	D	D	a	D	D
	DOUGLAS, GA							
54	**Professional, scientific, & technical services**	**46**	**11 476**	**3 754**	**853**	**204**	**57.4**	**12.2**
541	Professional, scientific, & technical services	46	11 476	3 754	853	204	57.4	12.2
5411	Legal services	22	5 649	1 504	297	73	75.6	4.0
54111	Offices of lawyers	22	5 649	1 504	297	73	75.6	4.0
541110	Offices of lawyers	22	5 649	1 504	297	73	75.6	4.0
5411101	Offices of lawyers (except legal aid societies)	22	5 649	1 504	297	73	75.6	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
	DOUGLASVILLE, GA							
54	**Professional, scientific, & technical services**	**76**	**19 553**	**7 561**	**1 644**	**255**	**50.8**	**14.4**
541	Professional, scientific, & technical services	76	19 553	7 561	1 644	255	50.8	14.4
5411	Legal services	29	7 434	3 104	656	91	50.3	4.4
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
	DUBLIN, GA							
54	**Professional, scientific, & technical services**	**43**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	43	D	D	D	c	D	D
5411	Legal services	22	D	D	D	b	D	D
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	6 295	3 480	733	121	46.1	25.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	6 295	3 480	733	121	46.1	25.7
541211	Offices of certified public accountants	10	5 681	3 331	655	81	44.5	28.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DULUTH, GA							
54	**Professional, scientific, & technical services**	**160**	**122 244**	**64 662**	**14 285**	**1 544**	**21.1**	**2.1**
541	Professional, scientific, & technical services	160	122 244	64 662	14 285	1 544	21.1	2.1
5411	Legal services	21	7 802	2 845	691	83	42.1	2.3
54111	Offices of lawyers	21	7 802	2 845	691	83	42.1	2.3
541110	Offices of lawyers	21	7 802	2 845	691	83	42.1	2.3
5411101	Offices of lawyers (except legal aid societies)	21	7 802	2 845	691	83	42.1	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	10 245	3 482	422	73	39.3	–
54133	Engineering services	18	8 847	2 911	313	51	35.9	–
541330	Engineering services	18	8 847	2 911	313	51	35.9	–
5414	Specialized design services	6	6 225	2 025	534	53	21.3	–
5415	Computer systems design & related services	51	38 692	19 698	3 204	377	17.5	.3
54151	Computer systems design & related services	51	38 692	19 698	3 204	377	17.5	.3
541511	Custom computer programming services	29	25 630	14 816	2 653	306	19.8	.5
541512	Computer systems design services	13	8 752	2 904	175	29	9.4	–
5415122	Computer systems consultants (except systems integrators)	10	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	19	22 176	15 444	5 113	441	28.2	4.9
54161	Management consulting services	15	D	D	D	e	D	D
541611	Administrative management & general management consulting service	5	D	D	D	e	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	c	D	D
5418	Advertising & related services	15	9 099	3 416	927	229	7.3	11.6
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
	EAST DUBLIN, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	EASTMAN, GA							
54	**Professional, scientific, & technical services**	**18**	**3 890**	**1 494**	**280**	**70**	**63.6**	**20.0**
541	Professional, scientific, & technical services	18	3 890	1 494	280	70	63.6	20.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 433	717	173	34	46.1	26.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 433	717	173	34	46.1	26.8
	EAST POINT, GA							
54	**Professional, scientific, & technical services**	**31**	**12 181**	**4 820**	**1 138**	**159**	**31.0**	**17.0**
541	Professional, scientific, & technical services	31	12 181	4 820	1 138	159	31.0	17.0
5413	Architectural, engineering, & related services	9	4 582	2 396	545	69	51.4	17.1
5418	Advertising & related services	2	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418903	Sign painting & lettering shop	2	D	D	D	b	D	D
	EATONTON, GA							
54	**Professional, scientific, & technical services**	**13**	**1 519**	**255**	**51**	**25**	**67.3**	**.1**
541	Professional, scientific, & technical services	13	1 519	255	51	25	67.3	.1
	ELBERTON, GA							
54	**Professional, scientific, & technical services**	**26**	**5 383**	**1 499**	**358**	**97**	**64.8**	**8.8**
541	Professional, scientific, & technical services	26	5 383	1 499	358	97	64.8	8.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 109	346	105	30	38.9	27.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 109	346	105	30	38.9	27.6
5414	Specialized design services	6	1 819	568	132	32	54.4	2.8
54143	Graphic design services	6	1 819	568	132	32	54.4	2.8
541430	Graphic design services	6	1 819	568	132	32	54.4	2.8
	FAIRBURN, GA							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAYETTEVILLE, GA							
54	**Professional, scientific, & technical services**	**70**	**27 498**	**11 419**	**2 704**	**339**	**45.3**	**8.7**
541	Professional, scientific, & technical services	70	27 498	11 419	2 704	339	45.3	8.7
5411	Legal services	23	6 339	2 406	484	65	41.6	2.0
54111	Offices of lawyers	23	6 339	2 406	484	65	41.6	2.0
541110	Offices of lawyers	23	6 339	2 406	484	65	41.6	2.0
5411101	Offices of lawyers (except legal aid societies)	23	6 339	2 406	484	65	41.6	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	7 286	3 804	991	123	33.1	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	7 286	3 804	991	123	33.1	2.6
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	5 838	3 166	792	95	14.9	22.3
5418	Advertising & related services	2	D	D	D	a	D	D
	FITZGERALD, GA *							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
	FITZGERALD, GA (BEN HILL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
	FOREST PARK, GA							
54	**Professional, scientific, & technical services**	**21**	**6 866**	**2 655**	**629**	**199**	**36.6**	**18.1**
541	Professional, scientific, & technical services	21	6 866	2 655	629	199	36.6	18.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 414	795	181	126	39.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 414	795	181	126	39.9	–
	FORSYTH, GA							
54	**Professional, scientific, & technical services**	**15**	**2 812**	**732**	**173**	**53**	**66.9**	**7.8**
541	Professional, scientific, & technical services	15	2 812	732	173	53	66.9	7.8
	FORT OGLETHORPE, GA *							
54	**Professional, scientific, & technical services**	**8**	**1 117**	**369**	**86**	**28**	**26.9**	**38.2**
541	Professional, scientific, & technical services	8	1 117	369	86	28	26.9	38.2
	FORT OGLETHORPE, GA (CATOOSA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
	FORT OGLETHORPE, GA (WALKER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	FORT VALLEY, GA							
54	**Professional, scientific, & technical services**	**10**	**1 997**	**470**	**120**	**25**	**81.5**	**4.3**
541	Professional, scientific, & technical services	10	1 997	470	120	25	81.5	4.3
	GAINESVILLE, GA							
54	**Professional, scientific, & technical services**	**143**	**76 191**	**26 354**	**5 540**	**781**	**25.0**	**2.1**
541	Professional, scientific, & technical services	143	76 191	26 354	5 540	781	25.0	2.1
5411	Legal services	55	24 128	6 132	1 346	219	25.8	1.8
54111	Offices of lawyers	54	D	D	D	c	D	D
541110	Offices of lawyers	54	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	54	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	12 645	4 918	1 139	171	46.3	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	12 645	4 918	1 139	171	46.3	6.7
541211	Offices of certified public accountants	21	D	D	D	c	D	D
541213	Tax return preparation services	5	D	D	D	b	D	D
541219	Other accounting services	8	3 764	995	334	28	74.0	–
5413	Architectural, engineering, & related services	19	16 350	7 446	1 551	230	24.9	.8
54133	Engineering services	7	10 739	5 068	1 138	154	4.9	1.2
541330	Engineering services	7	10 739	5 068	1 138	154	4.9	1.2
5415	Computer systems design & related services	9	3 791	1 982	414	35	24.7	4.2
54151	Computer systems design & related services	9	3 791	1 982	414	35	24.7	4.2
5417	Scientific research & development services	1	D	D	D	b	D	D
5418	Advertising & related services	8	2 184	695	134	21	29.4	–
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GARDEN CITY, GA							
54	**Professional, scientific, & technical services**	**10**	**4 946**	**1 962**	**377**	**57**	**71.7**	**25.1**
541	Professional, scientific, & technical services	10	4 946	1 962	377	57	71.7	25.1
5413	Architectural, engineering, & related services	4	3 614	1 481	292	43	68.9	31.1
	GLENNVILLE, GA							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	GORDON, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	GREENSBORO, GA							
54	**Professional, scientific, & technical services**	**15**	**1 968**	**847**	**188**	**28**	**22.3**	**8.8**
541	Professional, scientific, & technical services	15	1 968	847	188	28	22.3	8.8
	GRIFFIN, GA							
54	**Professional, scientific, & technical services**	**54**	**22 094**	**7 529**	**1 884**	**277**	**40.9**	**6.8**
541	Professional, scientific, & technical services	54	22 094	7 529	1 884	277	40.9	6.8
5411	Legal services	24	10 488	3 103	988	110	40.1	12.5
54111	Offices of lawyers	24	10 488	3 103	988	110	40.1	12.5
541110	Offices of lawyers	24	10 488	3 103	988	110	40.1	12.5
5411101	Offices of lawyers (except legal aid societies)	24	10 488	3 103	988	110	40.1	12.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	GROVETOWN, GA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	HAMPTON, GA							
54	**Professional, scientific, & technical services**	**7**	**614**	**233**	**41**	**11**	**85.7**	**14.3**
	HAPEVILLE, GA							
54	**Professional, scientific, & technical services**	**16**	**6 280**	**2 506**	**540**	**63**	**33.2**	**23.5**
541	Professional, scientific, & technical services	16	6 280	2 506	540	63	33.2	23.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 647	1 108	260	33	9.5	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 647	1 108	260	33	9.5	9.0
	HARTWELL, GA							
54	**Professional, scientific, & technical services**	**15**	**3 046**	**1 117**	**193**	**42**	**31.6**	**7.7**
541	Professional, scientific, & technical services	15	3 046	1 117	193	42	31.6	7.7
	HAWKINSVILLE, GA							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	HAZLEHURST, GA							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	HEPHZIBAH, GA *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HINESVILLE, GA							
54	**Professional, scientific, & technical services**	**27**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	27	D	D	D	c	D	D
5411	Legal services	13	12 134	1 273	296	61	5.5	3.6
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
541213	Tax return preparation services	2	D	D	D	b	D	D
	HOGANSVILLE, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HOLLY SPRINGS, GA							
54	**Professional, scientific, & technical services**	**4**	**1 888**	**781**	**206**	**24**	**81.8**	**2.3**
541	Professional, scientific, & technical services	4	1 888	781	206	24	81.8	2.3
	HOMERVILLE, GA							
54	**Professional, scientific, & technical services**	**8**	**3 133**	**1 085**	**208**	**35**	**72.9**	**–**
541	Professional, scientific, & technical services	8	3 133	1 085	208	35	72.9	–
5411	Legal services	7	D	D	D	b	D	D
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
	JACKSON, GA							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	a	D	D
	JEFFERSON, GA							
54	**Professional, scientific, & technical services**	**10**	**1 794**	**435**	**103**	**21**	**60.3**	**12.0**
541	Professional, scientific, & technical services	10	1 794	435	103	21	60.3	12.0
	JESUP, GA							
54	**Professional, scientific, & technical services**	**22**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	JONESBORO, GA							
54	**Professional, scientific, & technical services**	**59**	**13 023**	**4 826**	**974**	**185**	**53.4**	**5.6**
541	Professional, scientific, & technical services	59	13 023	4 826	974	185	53.4	5.6
5411	Legal services	43	9 840	3 575	742	112	49.4	1.9
54111	Offices of lawyers	43	9 840	3 575	742	112	49.4	1.9
541110	Offices of lawyers	43	9 840	3 575	742	112	49.4	1.9
5411101	Offices of lawyers (except legal aid societies)	43	9 840	3 575	742	112	49.4	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 092	871	140	45	72.0	21.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 092	871	140	45	72.0	21.7
	KENNESAW, GA							
54	**Professional, scientific, & technical services**	**64**	**27 018**	**10 874**	**2 285**	**373**	**26.6**	**20.3**
541	Professional, scientific, & technical services	64	27 018	10 874	2 285	373	26.6	20.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	9 387	4 142	747	89	17.1	48.8
5415	Computer systems design & related services	13	3 626	1 946	368	43	39.9	4.7
54151	Computer systems design & related services	13	3 626	1 946	368	43	39.9	4.7
5416	Management, scientific, & technical consulting services	11	7 454	2 404	558	84	28.4	7.3
54161	Management consulting services	8	D	D	D	b	D	D
	KINGSLAND, GA							
54	**Professional, scientific, & technical services**	**9**	**1 745**	**482**	**109**	**26**	**62.8**	**–**
541	Professional, scientific, & technical services	9	1 745	482	109	26	62.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	901	226	62	17	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	901	226	62	17	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LA FAYETTE, GA							
54	**Professional, scientific, & technical services**	**17**	**3 519**	**852**	**219**	**60**	**82.4**	**15.4**
541	Professional, scientific, & technical services	17	3 519	852	219	60	82.4	15.4
	LAGRANGE, GA *							
54	**Professional, scientific, & technical services**	**50**	**15 767**	**6 854**	**1 578**	**221**	**34.5**	**8.9**
541	Professional, scientific, & technical services	50	15 767	6 854	1 578	221	34.5	8.9
5411	Legal services	25	4 915	1 672	350	65	49.3	3.5
54111	Offices of lawyers	25	4 915	1 672	350	65	49.3	3.5
541110	Offices of lawyers	25	4 915	1 672	350	65	49.3	3.5
5411101	Offices of lawyers (except legal aid societies)	25	4 915	1 672	350	65	49.3	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	3 861	2 367	528	67	6.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	3 861	2 367	528	67	6.6	–
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5414	Specialized design services	4	2 119	683	128	17	52.8	–
	LAKE CITY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	LAKELAND, GA							
54	**Professional, scientific, & technical services**	**3**	**312**	**47**	**11**	**7**	**D**	**–**
	LAWRENCEVILLE, GA							
54	**Professional, scientific, & technical services**	**174**	**75 886**	**31 951**	**7 111**	**867**	**31.2**	**3.8**
541	Professional, scientific, & technical services	174	75 886	31 951	7 111	867	31.2	3.8
5411	Legal services	55	15 535	5 688	1 284	173	39.6	8.0
54111	Offices of lawyers	54	D	D	D	c	D	D
541110	Offices of lawyers	54	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	54	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	3 791	1 700	362	65	57.1	28.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	3 791	1 700	362	65	57.1	28.4
5413	Architectural, engineering, & related services	30	33 180	15 525	3 386	404	14.5	.1
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
54133	Engineering services	18	23 080	10 506	2 373	305	14.3	.1
541330	Engineering services	18	23 080	10 506	2 373	305	14.3	.1
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5414	Specialized design services	5	2 012	601	129	27	33.1	–
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	31	11 946	5 479	1 360	97	25.6	1.3
54151	Computer systems design & related services	31	11 946	5 479	1 360	97	25.6	1.3
541512	Computer systems design services	13	5 643	1 979	327	31	35.5	.8
5416	Management, scientific, & technical consulting services	18	6 028	2 294	435	53	74.3	4.1
54161	Management consulting services	13	4 194	1 230	193	34	63.1	5.8
	LILBURN, GA							
54	**Professional, scientific, & technical services**	**83**	**20 864**	**7 763**	**1 706**	**261**	**54.6**	**6.2**
541	Professional, scientific, & technical services	83	20 864	7 763	1 706	261	54.6	6.2
5411	Legal services	11	2 923	1 040	204	35	17.3	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 593	1 000	272	63	75.0	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 593	1 000	272	63	75.0	6.1
5413	Architectural, engineering, & related services	13	5 291	1 493	277	40	79.3	3.1
5415	Computer systems design & related services	28	6 361	3 338	679	75	37.4	4.3
54151	Computer systems design & related services	28	6 361	3 338	679	75	37.4	4.3
5418	Advertising & related services	6	2 116	399	151	21	63.8	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	LITHIA SPRINGS, GA *							
54	**Professional, scientific, & technical services**	**7**	**2 444**	**947**	**181**	**24**	**8.7**	**17.7**
541	Professional, scientific, & technical services	7	2 444	947	181	24	8.7	17.7
	LOGANVILLE, GA *							
54	**Professional, scientific, & technical services**	**20**	**8 294**	**2 055**	**382**	**67**	**67.3**	**5.3**
541	Professional, scientific, & technical services	20	8 294	2 055	382	67	67.3	5.3
5413	Architectural, engineering, & related services	5	4 490	1 021	217	41	77.4	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOGANVILLE, GA (GWINNETT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**3 802**	**738**	**156**	**29**	**100.0**	**–**
541	Professional, scientific, & technical services	5	3 802	738	156	29	100.0	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	LOGANVILLE, GA (WALTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**15**	**4 492**	**1 317**	**226**	**38**	**39.7**	**9.7**
541	Professional, scientific, & technical services	15	4 492	1 317	226	38	39.7	9.7
	LOUISVILLE, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	LYONS, GA							
54	**Professional, scientific, & technical services**	**4**	**359**	**132**	**31**	**9**	**95.5**	**4.5**
	MCDONOUGH, GA							
54	**Professional, scientific, & technical services**	**30**	**14 531**	**6 509**	**1 653**	**224**	**17.1**	**1.3**
541	Professional, scientific, & technical services	30	14 531	6 509	1 653	224	17.1	1.3
5411	Legal services	13	4 981	1 874	443	58	20.6	–
54111	Offices of lawyers	13	4 981	1 874	443	58	20.6	–
541110	Offices of lawyers	13	4 981	1 874	443	58	20.6	–
5411101	Offices of lawyers (except legal aid societies)	13	4 981	1 874	443	58	20.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
	MACON, GA *							
54	**Professional, scientific, & technical services**	**308**	**163 398**	**51 692**	**11 889**	**1 792**	**29.5**	**4.1**
541	Professional, scientific, & technical services	308	163 398	51 692	11 889	1 792	29.5	4.1
5411	Legal services	132	66 965	17 482	4 168	578	33.3	4.6
54111	Offices of lawyers	126	D	D	D	f	D	D
541110	Offices of lawyers	126	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	126	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	68	27 502	9 866	2 397	519	26.6	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	68	27 502	9 866	2 397	519	26.6	1.2
541211	Offices of certified public accountants	39	21 308	6 982	1 505	230	21.7	.9
541213	Tax return preparation services	6	D	D	D	c	D	D
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	49	45 695	16 796	3 409	392	30.0	1.8
54131	Architectural services	18	D	D	D	c	D	D
541310	Architectural services	18	D	D	D	c	D	D
54133	Engineering services	23	D	D	D	c	D	D
541330	Engineering services	23	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	13	5 104	2 475	676	84	2.1	37.3
54161	Management consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	18	12 900	3 566	903	146	17.3	2.0
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MACON, GA (BIBB COUNTY PART) *							
54	**Professional, scientific, & technical services**	**307**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	307	D	D	D	g	D	D
5411	Legal services	132	66 965	17 482	4 168	578	33.3	4.6
54111	Offices of lawyers	126	D	D	D	f	D	D
541110	Offices of lawyers	126	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	126	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	68	27 502	9 866	2 397	519	26.6	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	68	27 502	9 866	2 397	519	26.6	1.2
541211	Offices of certified public accountants	39	21 308	6 982	1 505	230	21.7	.9
541213	Tax return preparation services	6	D	D	D	c	D	D
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	49	45 695	16 796	3 409	392	30.0	1.8
54131	Architectural services	18	D	D	D	c	D	D
541310	Architectural services	18	D	D	D	c	D	D
54133	Engineering services	23	D	D	D	c	D	D
541330	Engineering services	23	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	13	5 104	2 475	676	84	2.1	37.3
54161	Management consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	17	D	D	D	c	D	D
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	MACON, GA (JONES COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MCRAE, GA							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	a	D	D
	MADISON, GA							
54	**Professional, scientific, & technical services**	**15**	**5 046**	**2 079**	**920**	**42**	**26.7**	**8.4**
541	Professional, scientific, & technical services	15	5 046	2 079	920	42	26.7	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
	MANCHESTER, GA *							
54	**Professional, scientific, & technical services**	**7**	**1 314**	**376**	**82**	**20**	**55.5**	**3.3**
541	Professional, scientific, & technical services	7	1 314	376	82	20	55.5	3.3
	MANCHESTER, GA (MERIWETHER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7**	**1 314**	**376**	**82**	**20**	**55.5**	**3.3**
541	Professional, scientific, & technical services	7	1 314	376	82	20	55.5	3.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARIETTA, GA							
54	**Professional, scientific, & technical services**	**419**	**267 412**	**99 674**	**23 329**	**3 087**	**22.7**	**8.0**
541	Professional, scientific, & technical services	419	267 412	99 674	23 329	3 087	22.7	8.0
5411	Legal services	146	52 072	17 301	3 500	469	34.5	9.5
54111	Offices of lawyers	144	D	D	D	e	D	D
541110	Offices of lawyers	144	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	144	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	50	19 518	7 599	2 520	773	29.3	27.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	50	19 518	7 599	2 520	773	29.3	27.0
541211	Offices of certified public accountants	32	10 815	4 251	988	160	38.6	9.3
541213	Tax return preparation services	6	3 459	1 483	594	353	9.5	6.7
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	54	67 993	34 388	8 261	792	11.4	1.4
54131	Architectural services	5	6 543	3 576	900	88	13.8	–
541310	Architectural services	5	6 543	3 576	900	88	13.8	–
54133	Engineering services	37	47 108	24 250	5 735	526	14.0	2.1
541330	Engineering services	37	47 108	24 250	5 735	526	14.0	2.1
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
54138	Testing laboratories	6	10 937	5 045	1 294	127	–	–
541380	Testing laboratories	6	10 937	5 045	1 294	127	–	–
5414	Specialized design services	31	20 261	4 000	903	140	21.6	3.4
54141	Interior design services	10	12 992	2 196	510	83	16.8	.1
541410	Interior design services	10	12 992	2 196	510	83	16.8	.1
54143	Graphic design services	21	7 269	1 804	393	57	30.3	9.2
541430	Graphic design services	21	7 269	1 804	393	57	30.3	9.2
5414301	Graphic design services (except commercial art & medical artists)	16	6 090	1 541	325	51	28.3	11.0
5415	Computer systems design & related services	49	31 702	13 423	2 656	257	33.0	8.7
54151	Computer systems design & related services	49	31 702	13 423	2 656	257	33.0	8.7
541511	Custom computer programming services	24	9 097	5 706	1 070	89	17.4	17.5
541512	Computer systems design services	20	21 824	7 335	1 494	156	39.6	2.8
5415122	Computer systems consultants (except systems integrators)	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	55	49 766	16 559	3 999	447	21.9	.3
54161	Management consulting services	46	46 107	14 842	3 600	403	19.6	.4
541611	Administrative management & general management consulting service	20	31 450	10 347	2 259	299	7.2	.1
541612	Human resources & executive search consulting services	17	8 828	3 381	1 088	83	32.4	–
5416123	Human resources & personnel management consulting	6	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	a	D	D
54169	Other scientific & technical consulting services	8	D	D	D	b	D	D
541690	Other scientific & technical consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	18	18 015	3 785	871	98	15.2	10.7
54189	Other services related to advertising	4	1 500	737	126	22	24.8	35.2
541890	Other services related to advertising	4	1 500	737	126	22	24.8	35.2
5419	Other professional, scientific, & technical services	15	D	D	D	c	D	D
54192	Photographic services	9	2 977	594	118	27	18.0	17.5
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	METTER, GA							
54	**Professional, scientific, & technical services**	**15**	**3 913**	**1 414**	**332**	**73**	**26.1**	**12.4**
541	Professional, scientific, & technical services	15	3 913	1 414	332	73	26.1	12.4
	MILLEDGEVILLE, GA							
54	**Professional, scientific, & technical services**	**40**	**6 510**	**1 816**	**425**	**118**	**50.9**	**19.4**
541	Professional, scientific, & technical services	40	6 510	1 816	425	118	50.9	19.4
5411	Legal services	22	3 386	718	148	43	46.6	3.0
54111	Offices of lawyers	22	3 386	718	148	43	46.6	3.0
541110	Offices of lawyers	22	3 386	718	148	43	46.6	3.0
5411101	Offices of lawyers (except legal aid societies)	22	3 386	718	148	43	46.6	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 306	446	123	44	83.3	16.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 306	446	123	44	83.3	16.7
	MILLEN, GA							
54	**Professional, scientific, & technical services**	**7**	**651**	**130**	**32**	**15**	**21.5**	**12.1**
	MONROE, GA							
54	**Professional, scientific, & technical services**	**30**	**3 607**	**1 290**	**303**	**87**	**61.7**	**8.6**
541	Professional, scientific, & technical services	30	3 607	1 290	303	87	61.7	8.6
	MONTEZUMA, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MORROW, GA							
54	**Professional, scientific, & technical services**	**13**	**3 934**	**1 574**	**231**	**54**	**40.7**	**5.0**
541	Professional, scientific, & technical services	13	3 934	1 574	231	54	40.7	5.0
5419	Other professional, scientific, & technical services	6	1 668	384	87	31	26.0	.4
54192	Photographic services	6	1 668	384	87	31	26.0	.4
	MOULTRIE, GA							
54	**Professional, scientific, & technical services**	**42**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	42	D	D	D	c	D	D
5411	Legal services	16	2 787	708	163	38	45.4	10.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	2 281	1 183	268	33	100.0	–
	NASHVILLE, GA							
54	**Professional, scientific, & technical services**	**10**	**1 433**	**490**	**115**	**24**	**48.4**	**14.0**
541	Professional, scientific, & technical services	10	1 433	490	115	24	48.4	14.0
	NEWNAN, GA							
54	**Professional, scientific, & technical services**	**51**	**17 558**	**7 109**	**1 559**	**213**	**45.9**	**6.3**
541	Professional, scientific, & technical services	51	17 558	7 109	1 559	213	45.9	6.3
5411	Legal services	17	D	D	D	c	D	D
54111	Offices of lawyers	16	D	D	D	c	D	D
541110	Offices of lawyers	16	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 712	820	179	36	99.3	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 712	820	179	36	99.3	.7
5413	Architectural, engineering, & related services	9	2 072	564	127	22	77.7	–
	NORCROSS, GA							
54	**Professional, scientific, & technical services**	**198**	**290 297**	**123 947**	**26 957**	**2 811**	**18.0**	**5.2**
541	Professional, scientific, & technical services	198	290 297	123 947	26 957	2 811	18.0	5.2
5411	Legal services	28	20 531	8 843	1 749	228	18.9	2.4
54111	Offices of lawyers	27	D	D	D	c	D	D
541110	Offices of lawyers	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	13 586	3 949	785	92	76.4	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	13 586	3 949	785	92	76.4	1.0
541211	Offices of certified public accountants	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	34	67 214	25 695	6 049	546	12.5	.4
54131	Architectural services	6	4 358	2 180	429	52	90.2	–
541310	Architectural services	6	4 358	2 180	429	52	90.2	–
54133	Engineering services	20	50 284	18 862	4 521	364	8.6	.2
541330	Engineering services	20	50 284	18 862	4 521	364	8.6	.2
54138	Testing laboratories	5	D	D	D	c	D	D
541380	Testing laboratories	5	D	D	D	c	D	D
5415	Computer systems design & related services	67	153 455	75 510	16 063	1 732	15.5	6.0
54151	Computer systems design & related services	67	153 455	75 510	16 063	1 732	15.5	6.0
541511	Custom computer programming services	33	85 962	49 119	10 646	1 215	18.2	7.4
541512	Computer systems design services	27	55 037	19 407	4 330	377	11.1	5.1
5415121	Computer systems integrators	13	39 528	10 398	2 385	248	6.6	7.1
5415122	Computer systems consultants (except systems integrators)	14	15 509	9 009	1 945	129	22.5	–
541519	Other computer related services	7	12 456	6 984	1 087	140	16.4	.1
5416	Management, scientific, & technical consulting services	25	15 656	6 560	1 604	123	18.1	29.7
54161	Management consulting services	20	14 004	6 053	1 478	111	18.8	33.2
541613	Marketing consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	9	17 580	2 647	564	73	7.9	–
54189	Other services related to advertising	5	15 182	1 781	415	55	–	–
541890	Other services related to advertising	5	15 182	1 781	415	55	–	–
5418902	Advertising specialties goods distributor	4	D	D	D	b	D	D
	OCILLA, GA							
54	**Professional, scientific, & technical services**	**5**	**1 989**	**903**	**210**	**25**	**73.3**	**–**
541	Professional, scientific, & technical services	5	1 989	903	210	25	73.3	–
	PALMETTO, GA *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
	PALMETTO, GA (FULTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PEACHTREE CITY, GA							
54	**Professional, scientific, & technical services**	**82**	**30 406**	**11 384**	**2 297**	**274**	**45.7**	**10.1**
541	Professional, scientific, & technical services	82	30 406	11 384	2 297	274	45.7	10.1
5411	Legal services	18	5 203	1 423	279	51	37.4	37.7
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 955	853	216	45	77.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 955	853	216	45	77.5	–
5413	Architectural, engineering, & related services	16	7 988	3 441	781	91	34.7	9.4
5415	Computer systems design & related services	7	4 734	2 358	187	30	14.7	–
54151	Computer systems design & related services	7	4 734	2 358	187	30	14.7	–
5416	Management, scientific, & technical consulting services	27	7 880	2 937	726	44	61.5	4.5
54161	Management consulting services	22	D	D	D	b	D	D
	PELHAM, GA							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	PERRY, GA *							
54	**Professional, scientific, & technical services**	**18**	**5 277**	**1 237**	**277**	**49**	**45.0**	**6.6**
541	Professional, scientific, & technical services	18	5 277	1 237	277	49	45.0	6.6
5411	Legal services	6	2 966	543	114	23	47.9	–
54111	Offices of lawyers	6	2 966	543	114	23	47.9	–
541110	Offices of lawyers	6	2 966	543	114	23	47.9	–
5411101	Offices of lawyers (except legal aid societies)	6	2 966	543	114	23	47.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	1 166	421	99	13	D	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	1 166	421	99	13	D	–
	PERRY, GA (HOUSTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**18**	**5 277**	**1 237**	**277**	**49**	**45.0**	**6.6**
541	Professional, scientific, & technical services	18	5 277	1 237	277	49	45.0	6.6
5411	Legal services	6	2 966	543	114	23	47.9	–
54111	Offices of lawyers	6	2 966	543	114	23	47.9	–
541110	Offices of lawyers	6	2 966	543	114	23	47.9	–
5411101	Offices of lawyers (except legal aid societies)	6	2 966	543	114	23	47.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	1 166	421	99	13	D	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	1 166	421	99	13	D	–
	POOLER, GA							
54	**Professional, scientific, & technical services**	**6**	**776**	**324**	**86**	**26**	**48.3**	**–**
	POWDER SPRINGS, GA							
54	**Professional, scientific, & technical services**	**13**	**4 104**	**1 313**	**239**	**47**	**23.1**	**12.6**
541	Professional, scientific, & technical services	13	4 104	1 313	239	47	23.1	12.6
5414	Specialized design services	1	D	D	D	b	D	D
	QUITMAN, GA							
54	**Professional, scientific, & technical services**	**8**	**1 175**	**461**	**108**	**22**	**79.4**	**20.6**
541	Professional, scientific, & technical services	8	1 175	461	108	22	79.4	20.6
	REIDSVILLE, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
	RICHMOND HILL, GA							
54	**Professional, scientific, & technical services**	**13**	**2 305**	**772**	**113**	**25**	**64.6**	**17.4**
541	Professional, scientific, & technical services	13	2 305	772	113	25	64.6	17.4
	RINCON, GA							
54	**Professional, scientific, & technical services**	**7**	**1 546**	**401**	**109**	**35**	**49.5**	**–**
541	Professional, scientific, & technical services	7	1 546	401	109	35	49.5	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RIVERDALE, GA							
54	**Professional, scientific, & technical services**	**11**	**16 937**	**6 066**	**1 329**	**157**	**12.0**	**69.6**
541	Professional, scientific, & technical services	11	16 937	6 066	1 329	157	12.0	69.6
5413	Architectural, engineering, & related services	2	D	D	D	c	D	D
54133	Engineering services	1	D	D	D	c	D	D
541330	Engineering services	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	1	D	D	D	a	D	D
	ROCKMART, GA							
54	**Professional, scientific, & technical services**	**7**	**710**	**336**	**74**	**18**	**15.8**	**15.9**
	ROME, GA							
54	**Professional, scientific, & technical services**	**108**	**53 931**	**17 394**	**3 843**	**579**	**31.9**	**6.3**
541	Professional, scientific, & technical services	108	53 931	17 394	3 843	579	31.9	6.3
5411	Legal services	44	D	D	D	c	D	D
54111	Offices of lawyers	44	D	D	D	c	D	D
5411110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	8 348	2 650	608	145	45.1	14.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	8 348	2 650	608	145	45.1	14.1
541211	Offices of certified public accountants	17	5 587	1 884	410	69	60.6	11.0
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	2 383	1 147	279	42	69.5	4.6
5415	Computer systems design & related services	7	D	D	D	c	D	D
54151	Computer systems design & related services	7	D	D	D	c	D	D
541511	Custom computer programming services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	7	D	D	D	b	D	D
54161	Management consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	9	6 635	1 820	387	73	29.5	11.7
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	ROSSVILLE, GA							
54	**Professional, scientific, & technical services**	**14**	**5 481**	**2 464**	**505**	**80**	**20.2**	**4.2**
541	Professional, scientific, & technical services	14	5 481	2 464	505	80	20.2	4.2
5411	Legal services	6	3 218	1 440	255	33	25.4	3.1
54111	Offices of lawyers	6	3 218	1 440	255	33	25.4	3.1
5411110	Offices of lawyers	6	3 218	1 440	255	33	25.4	3.1
5411101	Offices of lawyers (except legal aid societies)	6	3 218	1 440	255	33	25.4	3.1
	ROSWELL, GA							
54	**Professional, scientific, & technical services**	**500**	**268 811**	**103 217**	**22 542**	**2 323**	**36.6**	**9.5**
541	Professional, scientific, & technical services	500	268 811	103 217	22 542	2 323	36.6	9.5
5411	Legal services	58	11 185	3 350	711	109	59.1	10.9
54111	Offices of lawyers	54	9 800	3 113	660	101	53.3	12.4
5411110	Offices of lawyers	54	9 800	3 113	660	101	53.3	12.4
5411101	Offices of lawyers (except legal aid societies)	54	9 800	3 113	660	101	53.3	12.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	57	26 254	11 425	2 521	499	23.1	17.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	57	26 254	11 425	2 521	499	23.1	17.8
541211	Offices of certified public accountants	37	21 590	9 798	2 076	268	16.3	18.6
541213	Tax return preparation services	7	2 001	968	303	197	26.3	–
541219	Other accounting services	13	2 663	659	142	34	76.0	24.0
5413	Architectural, engineering, & related services	70	40 309	17 138	3 635	365	56.2	1.8
54131	Architectural services	13	5 937	2 531	469	57	36.4	1.3
541310	Architectural services	13	5 937	2 531	469	57	36.4	1.3
54133	Engineering services	42	30 633	13 584	2 942	269	57.5	1.6
541330	Engineering services	42	30 633	13 584	2 942	269	57.5	1.6
5414	Specialized design services	23	4 370	836	152	34	75.6	6.7
54143	Graphic design services	16	2 285	496	111	25	79.6	12.8
541430	Graphic design services	16	2 285	496	111	25	79.6	12.8
5415	Computer systems design & related services	118	98 777	40 466	8 724	782	18.2	13.9
54151	Computer systems design & related services	118	98 777	40 466	8 724	782	18.2	13.9
541511	Custom computer programming services	49	55 526	22 027	4 390	376	14.9	5.8
541512	Computer systems design services	53	36 769	14 921	3 445	330	19.9	27.3
5415121	Computer systems integrators	18	25 029	10 803	2 462	249	8.1	25.7
5415122	Computer systems consultants (except systems integrators)	35	11 740	4 118	983	81	45.0	30.8
541519	Other computer related services	14	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROSWELL, GA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	123	57 937	18 751	3 559	346	56.2	6.9
54161	Management consulting services	96	45 872	15 226	2 918	267	62.0	6.1
541611	Administrative management & general management consulting service	34	10 177	3 570	852	76	60.5	12.3
541612	Human resources & executive search consulting services	28	15 681	5 959	1 127	120	68.5	8.1
5416122	Executive placement services	15	7 672	3 449	706	81	47.3	8.6
5416123	Human resources & personnel management consulting	13	8 009	2 510	421	39	88.7	7.5
541613	Marketing consulting services	25	16 216	3 717	579	45	60.0	1.8
54162	Environmental consulting services	12	7 383	1 910	352	49	19.3	13.2
541620	Environmental consulting services	12	7 383	1 910	352	49	19.3	13.2
54169	Other scientific & technical consulting services	15	4 682	1 615	289	30	57.6	4.3
541690	Other scientific & technical consulting services	15	4 682	1 615	289	30	57.6	4.3
5418	Advertising & related services	31	20 075	5 229	1 439	113	35.8	.6
54184	Media representatives	8	9 659	3 317	947	52	26.9	–
541840	Media representatives	8	9 659	3 317	947	52	26.9	–
54189	Other services related to advertising	9	6 020	628	196	24	31.9	–
541890	Other services related to advertising	9	6 020	628	196	24	31.9	–
5419	Other professional, scientific, & technical services	15	5 467	2 198	518	34	34.6	1.0
54192	Photographic services	9	1 968	388	86	19	69.5	–
541921	Photographic studios, portrait	8	D	D	D	a	D	D
	ROYSTON, GA *							
54	**Professional, scientific, & technical services**	**4**	**645**	**77**	**22**	**7**	**100.0**	**–**
	ROYSTON, GA (FRANKLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**645**	**77**	**22**	**7**	**100.0**	**–**
	ST. MARYS, GA							
54	**Professional, scientific, & technical services**	**19**	**5 356**	**1 965**	**476**	**98**	**25.2**	**.5**
541	Professional, scientific, & technical services	19	5 356	1 965	476	98	25.2	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	955	289	101	37	72.3	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	955	289	101	37	72.3	2.6
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	SANDERSVILLE, GA							
54	**Professional, scientific, & technical services**	**13**	**5 549**	**2 688**	**586**	**127**	**37.1**	**–**
541	Professional, scientific, & technical services	13	5 549	2 688	586	127	37.1	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	SAVANNAH, GA							
54	**Professional, scientific, & technical services**	**367**	**188 120**	**75 728**	**16 486**	**2 239**	**27.8**	**8.7**
541	Professional, scientific, & technical services	367	188 120	75 728	16 486	2 239	27.8	8.7
5411	Legal services	148	69 710	25 836	5 919	829	27.8	4.5
54111	Offices of lawyers	145	D	D	D	f	D	D
541110	Offices of lawyers	145	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	145	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	67	21 178	8 506	1 663	273	44.0	14.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	67	21 178	8 506	1 663	273	44.0	14.1
541211	Offices of certified public accountants	39	16 648	6 726	1 304	187	35.0	11.8
541219	Other accounting services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	59	60 513	29 808	6 614	751	19.5	10.6
54131	Architectural services	22	D	D	D	c	D	D
541310	Architectural services	22	D	D	D	c	D	D
54133	Engineering services	26	40 487	20 176	3 748	443	20.1	14.1
541330	Engineering services	26	40 487	20 176	3 748	443	20.1	14.1
54138	Testing laboratories	4	D	D	D	c	D	D
541380	Testing laboratories	4	D	D	D	c	D	D
5414	Specialized design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	18	7 930	2 872	661	112	29.0	10.1
54151	Computer systems design & related services	18	7 930	2 872	661	112	29.0	10.1
541512	Computer systems design services	7	5 726	1 693	401	75	21.7	–
5416	Management, scientific, & technical consulting services	28	6 161	2 487	471	84	18.5	28.4
54161	Management consulting services	19	3 860	1 570	292	64	13.1	35.8
5418	Advertising & related services	23	17 099	5 122	953	135	36.4	1.8
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SMYRNA, GA							
54	**Professional, scientific, & technical services**	**173**	**153 164**	**75 561**	**16 008**	**1 327**	**13.9**	**4.8**
541	Professional, scientific, & technical services	173	153 164	75 561	16 008	1 327	13.9	4.8
5411	Legal services	21	24 862	16 061	3 047	171	3.3	1.4
54111	Offices of lawyers	18	D	D	D	c	D	D
541110	Offices of lawyers	18	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	c	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	8 203	3 515	745	160	40.5	46.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	8 203	3 515	745	160	40.5	46.9
541211	Offices of certified public accountants	7	D	D	D	b	D	D
541213	Tax return preparation services	6	D	D	D	b	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	16 639	8 834	1 964	206	32.9	2.4
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5414	Specialized design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	38	61 487	30 903	7 264	487	4.9	.8
54151	Computer systems design & related services	38	61 487	30 903	7 264	487	4.9	.8
541511	Custom computer programming services	17	D	D	D	c	D	D
541512	Computer systems design services	19	34 555	19 051	4 835	308	6.1	.8
5415122	Computer systems consultants (except systems integrators)	15	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	38	24 565	11 265	2 041	175	16.2	7.7
54161	Management consulting services	30	21 645	9 937	1 765	150	13.7	3.3
541612	Human resources & executive search consulting services	13	17 617	8 137	1 401	113	5.6	1.2
5416122	Executive placement services	9	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	3	D	D	D	b	D	D
5418	Advertising & related services	14	11 147	2 759	520	54	11.5	.4
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
	SNELLVILLE, GA							
54	**Professional, scientific, & technical services**	**59**	**12 995**	**3 934**	**793**	**167**	**50.7**	**6.8**
541	Professional, scientific, & technical services	59	12 995	3 934	793	167	50.7	6.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 237	444	81	16	54.3	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 237	444	81	16	54.3	.7
5413	Architectural, engineering, & related services	8	1 370	368	84	15	59.3	–
5416	Management, scientific, & technical consulting services	11	2 822	1 190	238	57	60.4	28.4
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	SOCIAL CIRCLE, GA *							
54	**Professional, scientific, & technical services**	**5**	**1 659**	**664**	**150**	**18**	**14.1**	**–**
541	Professional, scientific, & technical services	5	1 659	664	150	18	14.1	–
	SOCIAL CIRCLE, GA (WALTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**1 659**	**664**	**150**	**18**	**14.1**	**–**
541	Professional, scientific, & technical services	5	1 659	664	150	18	14.1	–
	SOPERTON, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	STATESBORO, GA							
54	**Professional, scientific, & technical services**	**65**	**20 129**	**7 383**	**1 630**	**334**	**49.1**	**8.2**
541	Professional, scientific, & technical services	65	20 129	7 383	1 630	334	49.1	8.2
5411	Legal services	27	D	D	D	c	D	D
54111	Offices of lawyers	25	8 819	3 562	730	151	43.7	13.2
541110	Offices of lawyers	25	8 819	3 562	730	151	43.7	13.2
5411101	Offices of lawyers (except legal aid societies)	25	8 819	3 562	730	151	43.7	13.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 661	1 783	476	86	19.4	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 661	1 783	476	86	19.4	4.7
541211	Offices of certified public accountants	7	3 818	1 527	372	47	12.1	–
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5418	Advertising & related services	6	3 429	930	189	36	83.0	7.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	STOCKBRIDGE, GA							
54	**Professional, scientific, & technical services**	**24**	**21 764**	**4 412**	**1 014**	**125**	**11.2**	**3.1**
541	Professional, scientific, & technical services	24	21 764	4 412	1 014	125	11.2	3.1
5411	Legal services	9	2 892	905	154	25	13.7	10.2
54111	Offices of lawyers	9	2 892	905	154	25	13.7	10.2
541110	Offices of lawyers	9	2 892	905	154	25	13.7	10.2
5411101	Offices of lawyers (except legal aid societies)	9	2 892	905	154	25	13.7	10.2
5413	Architectural, engineering, & related services	5	3 114	1 460	332	43	54.3	–
5418	Advertising & related services	2	D	D	D	a	D	D
54181	Advertising agencies	1	D	D	D	a	D	D
541810	Advertising agencies	1	D	D	D	a	D	D
	STONE MOUNTAIN, GA							
54	**Professional, scientific, & technical services**	**37**	**21 957**	**9 510**	**2 120**	**245**	**20.3**	**36.4**
541	Professional, scientific, & technical services	37	21 957	9 510	2 120	245	20.3	36.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 501	749	173	34	22.9	25.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 501	749	173	34	22.9	25.8
5413	Architectural, engineering, & related services	7	7 738	3 362	824	108	44.2	29.3
5416	Management, scientific, & technical consulting services	3	6 632	3 399	613	35	–	43.3
54161	Management consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	SUGAR HILL, GA							
54	**Professional, scientific, & technical services**	**20**	**2 774**	**997**	**158**	**22**	**85.8**	**7.8**
541	Professional, scientific, & technical services	20	2 774	997	158	22	85.8	7.8
	SUMMERVILLE, GA							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
5411	Legal services	8	3 396	615	126	21	13.5	–
54111	Offices of lawyers	8	3 396	615	126	21	13.5	–
541110	Offices of lawyers	8	3 396	615	126	21	13.5	–
5411101	Offices of lawyers (except legal aid societies)	8	3 396	615	126	21	13.5	–
	SUWANEE, GA							
54	**Professional, scientific, & technical services**	**36**	**7 356**	**3 120**	**619**	**66**	**54.1**	**1.3**
541	Professional, scientific, & technical services	36	7 356	3 120	619	66	54.1	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	924	215	33	5	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	924	215	33	5	100.0	–
5413	Architectural, engineering, & related services	5	2 673	1 248	235	29	27.9	–
	SWAINSBORO, GA							
54	**Professional, scientific, & technical services**	**19**	**5 074**	**1 979**	**522**	**82**	**34.2**	**7.6**
541	Professional, scientific, & technical services	19	5 074	1 979	522	82	34.2	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	SYLVANIA, GA							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	SYLVESTER, GA							
54	**Professional, scientific, & technical services**	**7**	**1 074**	**383**	**85**	**18**	**54.2**	**24.1**
541	Professional, scientific, & technical services	7	1 074	383	85	18	54.2	24.1
	TALLAPOOSA, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	THOMASTON, GA							
54	**Professional, scientific, & technical services**	**21**	**3 918**	**888**	**195**	**48**	**37.6**	**11.1**
541	Professional, scientific, & technical services	21	3 918	888	195	48	37.6	11.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	THOMASVILLE, GA							
54	**Professional, scientific, & technical services**	**39**	**16 595**	**6 257**	**1 268**	**207**	**37.1**	**.1**
541	Professional, scientific, & technical services	39	16 595	6 257	1 268	207	37.1	.1
5411	Legal services	16	5 605	1 498	314	65	44.9	–
54111	Offices of lawyers	16	5 605	1 498	314	65	44.9	–
541110	Offices of lawyers	16	5 605	1 498	314	65	44.9	–
5411101	Offices of lawyers (except legal aid societies)	16	5 605	1 498	314	65	44.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	c	D	D
541211	Offices of certified public accountants	8	5 414	3 216	610	77	12.6	–
5413	Architectural, engineering, & related services	7	D	D	D	a	D	D
	THOMSON, GA							
54	**Professional, scientific, & technical services**	**22**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	22	D	D	D	c	D	D
5411	Legal services	10	3 816	1 039	224	47	42.3	40.6
54111	Offices of lawyers	10	3 816	1 039	224	47	42.3	40.6
541110	Offices of lawyers	10	3 816	1 039	224	47	42.3	40.6
5411101	Offices of lawyers (except legal aid societies)	10	3 816	1 039	224	47	42.3	40.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D
	THUNDERBOLT, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	TIFTON, GA							
54	**Professional, scientific, & technical services**	**54**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	54	D	D	D	e	D	D
5411	Legal services	19	6 851	3 014	613	90	15.0	–
54111	Offices of lawyers	19	6 851	3 014	613	90	15.0	–
541110	Offices of lawyers	19	6 851	3 014	613	90	15.0	–
5411101	Offices of lawyers (except legal aid societies)	19	6 851	3 014	613	90	15.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	7 276	3 013	678	113	14.8	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	7 276	3 013	678	113	14.8	8.8
541211	Offices of certified public accountants	11	6 796	2 805	613	91	9.9	8.3
5418	Advertising & related services	6	8 935	1 839	454	65	13.9	43.8
54185	Display advertising	4	D	D	D	b	D	D
541850	Display advertising	4	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
	TOCCOA, GA							
54	**Professional, scientific, & technical services**	**30**	**7 541**	**2 322**	**494**	**108**	**58.1**	**12.2**
541	Professional, scientific, & technical services	30	7 541	2 322	494	108	58.1	12.2
5411	Legal services	11	3 626	1 027	193	40	56.5	10.0
54111	Offices of lawyers	11	3 626	1 027	193	40	56.5	10.0
541110	Offices of lawyers	11	3 626	1 027	193	40	56.5	10.0
5411101	Offices of lawyers (except legal aid societies)	11	3 626	1 027	193	40	56.5	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
	TYBEE ISLAND, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	TYRONE, GA							
54	**Professional, scientific, & technical services**	**10**	**2 120**	**615**	**181**	**24**	**61.6**	**23.1**
541	Professional, scientific, & technical services	10	2 120	615	181	24	61.6	23.1
	UNION CITY, GA							
54	**Professional, scientific, & technical services**	**9**	**2 830**	**679**	**156**	**42**	**65.1**	**–**
541	Professional, scientific, & technical services	9	2 830	679	156	42	65.1	–
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VALDOSTA, GA							
54	**Professional, scientific, & technical services**	**117**	**41 592**	**16 942**	**3 618**	**674**	**30.0**	**3.6**
541	Professional, scientific, & technical services	117	41 592	16 942	3 618	674	30.0	3.6
5411	Legal services	51	18 105	6 237	1 262	239	33.4	4.5
54111	Offices of lawyers	50	D	D	D	c	D	D
541110	Offices of lawyers	50	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	50	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	12 390	6 683	1 539	264	15.1	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	12 390	6 683	1 539	264	15.1	2.3
541211	Offices of certified public accountants	16	D	D	D	c	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	16	7 069	2 931	585	92	34.7	–
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
	VIDALIA, GA *							
54	**Professional, scientific, & technical services**	**35**	**13 098**	**4 431**	**1 038**	**169**	**40.9**	**3.9**
541	Professional, scientific, & technical services	35	13 098	4 431	1 038	169	40.9	3.9
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
	VIDALIA, GA (MONTGOMERY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	VIDALIA, GA (TOOMBS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**34**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	34	D	D	D	c	D	D
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
	VIENNA, GA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	VILLA RICA, GA *							
54	**Professional, scientific, & technical services**	**5**	**2 365**	**589**	**77**	**14**	**44.7**	**53.4**
541	Professional, scientific, & technical services	5	2 365	589	77	14	44.7	53.4
	VILLA RICA, GA (CARROLL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**2 365**	**589**	**77**	**14**	**44.7**	**53.4**
541	Professional, scientific, & technical services	5	2 365	589	77	14	44.7	53.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WARNER ROBINS, GA							
54	**Professional, scientific, & technical services**	**89**	**88 964**	**35 310**	**8 737**	**969**	**9.3**	**15.4**
541	Professional, scientific, & technical services	89	88 964	35 310	8 737	969	9.3	15.4
5411	Legal services	32	9 464	2 348	584	110	58.7	13.5
54111	Offices of lawyers	32	9 464	2 348	584	110	58.7	13.5
541110	Offices of lawyers	32	9 464	2 348	584	110	58.7	13.5
5411101	Offices of lawyers (except legal aid societies)	32	9 464	2 348	584	110	58.7	13.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 413	977	250	49	66.8	33.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 413	977	250	49	66.8	33.2
5413	Architectural, engineering, & related services	22	38 450	17 994	4 543	424	2.3	20.2
54133	Engineering services	18	36 469	16 925	4 321	392	1.0	21.3
541330	Engineering services	18	36 469	16 925	4 321	392	1.0	21.3
5415	Computer systems design & related services	9	D	D	D	c	D	D
54151	Computer systems design & related services	9	D	D	D	c	D	D
541512	Computer systems design services	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	c	D	D
	WASHINGTON, GA							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	WAYCROSS, GA *							
54	**Professional, scientific, & technical services**	**51**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	51	D	D	D	c	D	D
5411	Legal services	30	6 103	1 508	346	77	60.4	10.0
54111	Offices of lawyers	30	6 103	1 508	346	77	60.4	10.0
541110	Offices of lawyers	30	6 103	1 508	346	77	60.4	10.0
5411101	Offices of lawyers (except legal aid societies)	30	6 103	1 508	346	77	60.4	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
	WAYCROSS, GA (WARE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**51**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	51	D	D	D	c	D	D
5411	Legal services	30	6 103	1 508	346	77	60.4	10.0
54111	Offices of lawyers	30	6 103	1 508	346	77	60.4	10.0
541110	Offices of lawyers	30	6 103	1 508	346	77	60.4	10.0
5411101	Offices of lawyers (except legal aid societies)	30	6 103	1 508	346	77	60.4	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
	WAYNESBORO, GA							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	WEST POINT, GA *							
54	**Professional, scientific, & technical services**	**9**	**3 019**	**997**	**189**	**39**	**81.7**	**–**
541	Professional, scientific, & technical services	9	3 019	997	189	39	81.7	–
5418	Advertising & related services	1	D	D	D	a	D	D
	WEST POINT, GA (HARRIS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	WEST POINT, GA (TROUP COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WINDER, GA							
54	**Professional, scientific, & technical services**	**23**	**5 580**	**2 000**	**315**	**87**	**49.3**	**4.1**
541	Professional, scientific, & technical services	23	5 580	2 000	315	87	49.3	4.1
5411	Legal services	7	2 965	1 121	129	37	31.0	5.8
54111	Offices of lawyers	7	2 965	1 121	129	37	31.0	5.8
541110	Offices of lawyers	7	2 965	1 121	129	37	31.0	5.8
5411101	Offices of lawyers (except legal aid societies)	7	2 965	1 121	129	37	31.0	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	WOODSTOCK, GA							
54	**Professional, scientific, & technical services**	**47**	**21 533**	**7 955**	**1 547**	**195**	**45.9**	**1.5**
541	Professional, scientific, & technical services	47	21 533	7 955	1 547	195	45.9	1.5
5411	Legal services	8	3 322	804	190	36	60.5	–
54111	Offices of lawyers	8	3 322	804	190	36	60.5	–
541110	Offices of lawyers	8	3 322	804	190	36	60.5	–
5411101	Offices of lawyers (except legal aid societies)	8	3 322	804	190	36	60.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 016	351	92	24	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 016	351	92	24	100.0	–
5413	Architectural, engineering, & related services	9	8 925	2 958	636	71	32.4	–
5416	Management, scientific, & technical consulting services	11	3 789	1 753	305	29	22.3	5.1
54161	Management consulting services	10	D	D	D	b	D	D
	BALANCE OF APPLING COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ATKINSON COUNTY, GA							
54	**Professional, scientific, & technical services**	**3**	**293**	**41**	**6**	**3**	**D**	**–**
	BALANCE OF BACON COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BAKER COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BALDWIN COUNTY, GA							
54	**Professional, scientific, & technical services**	**12**	**1 636**	**545**	**144**	**54**	**97.2**	**2.8**
541	Professional, scientific, & technical services	12	1 636	545	144	54	97.2	2.8
	BALANCE OF BANKS COUNTY, GA							
54	**Professional, scientific, & technical services**	**7**	**968**	**237**	**56**	**15**	**71.2**	**20.6**
541	Professional, scientific, & technical services	7	968	237	56	15	71.2	20.6
	BALANCE OF BARROW COUNTY, GA							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BALANCE OF BARTOW COUNTY, GA							
54	**Professional, scientific, & technical services**	**21**	**4 543**	**1 910**	**412**	**53**	**69.5**	**2.5**
541	Professional, scientific, & technical services	21	4 543	1 910	412	53	69.5	2.5
	BALANCE OF BEN HILL COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BERRIEN COUNTY, GA							
54	**Professional, scientific, & technical services**	**3**	**173**	**42**	**9**	**6**	**87.3**	**12.7**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BIBB COUNTY, GA							
54	**Professional, scientific, & technical services**	**51**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	51	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 501	561	146	53	59.1	40.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 501	561	146	53	59.1	40.9
5413	Architectural, engineering, & related services	9	11 967	6 100	1 259	162	22.6	–
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5415	Computer systems design & related services	9	9 184	3 211	760	77	19.5	–
54151	Computer systems design & related services	9	9 184	3 211	760	77	19.5	–
541512	Computer systems design services	6	9 025	3 162	749	72	18.0	–
	BALANCE OF BLECKLEY COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BRANTLEY COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BROOKS COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**275**	**104**	**25**	**6**	**44.7**	**.7**
	BALANCE OF BRYAN COUNTY, GA							
54	**Professional, scientific, & technical services**	**10**	**1 906**	**459**	**102**	**27**	**58.3**	**18.6**
541	Professional, scientific, & technical services	10	1 906	459	102	27	58.3	18.6
	BALANCE OF BULLOCH COUNTY, GA							
54	**Professional, scientific, & technical services**	**11**	**2 594**	**512**	**89**	**19**	**90.4**	**–**
541	Professional, scientific, & technical services	11	2 594	512	89	19	90.4	–
	BALANCE OF BURKE COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BUTTS COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CALHOUN COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CAMDEN COUNTY, GA							
54	**Professional, scientific, & technical services**	**13**	**3 526**	**1 223**	**224**	**39**	**39.0**	**37.6**
541	Professional, scientific, & technical services	13	3 526	1 223	224	39	39.0	37.6
	BALANCE OF CARROLL COUNTY, GA							
54	**Professional, scientific, & technical services**	**28**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	28	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	BALANCE OF CATOOSA COUNTY, GA							
54	**Professional, scientific, & technical services**	**29**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	29	D	D	D	c	D	D
	BALANCE OF CHARLTON COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**574**	**125**	**27**	**7**	**100.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CHATHAM COUNTY, GA							
54	**Professional, scientific, & technical services**	**93**	**22 019**	**7 890**	**1 949**	**454**	**63.1**	**13.8**
541	Professional, scientific, & technical services	93	22 019	7 890	1 949	454	63.1	13.8
5411	Legal services	16	3 600	1 252	245	46	87.8	–
54111	Offices of lawyers	16	3 600	1 252	245	46	87.8	–
541110	Offices of lawyers	16	3 600	1 252	245	46	87.8	–
5411101	Offices of lawyers (except legal aid societies)	16	3 600	1 252	245	46	87.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	c	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	24	D	D	D	b	D	D
54161	Management consulting services	20	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
	BALANCE OF CHATTAHOOCHEE COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**3 026**	**1 357**	**337**	**26**	**–**	**–**
541	Professional, scientific, & technical services	4	3 026	1 357	337	26	–	–
	BALANCE OF CHATTOOGA COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CHEROKEE COUNTY, GA							
54	**Professional, scientific, & technical services**	**166**	**38 466**	**19 855**	**4 158**	**494**	**42.2**	**8.4**
541	Professional, scientific, & technical services	166	38 466	19 855	4 158	494	42.2	8.4
5411	Legal services	8	2 986	1 402	272	30	38.2	10.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	1 774	678	173	37	73.5	24.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	1 774	678	173	37	73.5	24.2
5413	Architectural, engineering, & related services	31	D	D	D	b	D	D
5415	Computer systems design & related services	39	D	D	D	b	D	D
54151	Computer systems design & related services	39	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	32	D	D	D	c	D	D
54161	Management consulting services	26	D	D	D	c	D	D
541611	Administrative management & general management consulting service	10	D	D	D	c	D	D
5418	Advertising & related services	15	D	D	D	b	D	D
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	a	D	D
	BALANCE OF CLAYTON COUNTY, GA							
54	**Professional, scientific, & technical services**	**99**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	99	D	D	D	f	D	D
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	6 373	3 493	695	162	51.7	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	6 373	3 493	695	162	51.7	10.2
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5415	Computer systems design & related services	18	D	D	D	c	D	D
54151	Computer systems design & related services	18	D	D	D	c	D	D
541511	Custom computer programming services	9	D	D	D	c	D	D
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	D	D	D	b	D	D
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF COBB COUNTY, GA							
54	**Professional, scientific, & technical services**	**1 514**	**1 396 216**	**550 005**	**124 608**	**12 108**	**18.6**	**9.2**
541	Professional, scientific, & technical services	1 514	1 396 216	550 005	124 608	12 108	18.6	9.2
5411	Legal services	168	D	D	D	f	D	D
54111	Offices of lawyers	153	D	D	D	f	D	D
541110	Offices of lawyers	153	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	153	D	D	D	f	D	D
54119	Other legal services	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	191	143 611	83 296	17 901	1 729	14.8	31.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	191	143 611	83 296	17 901	1 729	14.8	31.8
541211	Offices of certified public accountants	107	118 314	73 637	15 529	1 336	10.5	36.5
541213	Tax return preparation services	15	1 932	1 048	244	61	28.2	32.2
541219	Other accounting services	62	D	D	D	c	D	D
5413	Architectural, engineering, & related services	221	D	D	D	h	D	D
54131	Architectural services	37	18 251	5 584	1 161	145	30.9	3.3
541310	Architectural services	37	18 251	5 584	1 161	145	30.9	3.3
54133	Engineering services	151	D	D	D	g	D	D
541330	Engineering services	151	D	D	D	g	D	D
54135	Building inspection services	11	D	D	D	b	D	D
541350	Building inspection services	11	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	15	4 662	2 609	554	99	33.0	–
541370	Surveying & mapping (except geophysical) services	15	4 662	2 609	554	99	33.0	–
54138	Testing laboratories	4	D	D	D	b	D	D
541380	Testing laboratories	4	D	D	D	b	D	D
5414	Specialized design services	77	D	D	D	c	D	D
54141	Interior design services	29	D	D	D	b	D	D
541410	Interior design services	29	D	D	D	b	D	D
54143	Graphic design services	47	17 430	5 184	1 069	133	38.0	2.1
541430	Graphic design services	47	17 430	5 184	1 069	133	38.0	2.1
5414301	Graphic design services (except commercial art & medical artists)	40	D	D	D	b	D	D
5414302	Commercial art	6	D	D	D	b	D	D
5415	Computer systems design & related services	351	432 372	176 760	39 133	3 086	10.4	4.5
54151	Computer systems design & related services	351	432 372	176 760	39 133	3 086	10.4	4.5
541511	Custom computer programming services	160	177 283	91 510	18 652	1 440	8.7	7.1
541512	Computer systems design services	128	223 837	70 414	17 243	1 390	8.8	2.4
5415121	Computer systems integrators	44	182 954	50 549	12 483	998	5.7	2.0
5415122	Computer systems consultants (except systems integrators)	84	40 883	19 865	4 760	392	22.5	4.5
541519	Other computer related services	57	27 987	13 101	2 831	222	34.8	5.1
5416	Management, scientific, & technical consulting services	341	207 946	80 364	19 518	1 831	27.4	13.0
54161	Management consulting services	292	186 295	72 108	17 435	1 631	26.1	10.8
541611	Administrative management & general management consulting service	110	D	D	D	f	D	D
541612	Human resources & executive search consulting services	85	D	D	D	f	D	D
5416121	Actuarial consulting	3	D	D	D	b	D	D
5416122	Executive placement services	44	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	38	6 714	1 786	314	35	83.7	4.5
541613	Marketing consulting services	75	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	14	D	D	D	b	D	D
541618	Other management consulting services	8	D	D	D	b	D	D
54162	Environmental consulting services	16	9 760	3 862	902	96	36.0	57.4
541620	Environmental consulting services	16	9 760	3 862	902	96	36.0	57.4
54169	Other scientific & technical consulting services	33	11 891	4 394	1 181	104	41.7	11.4
541690	Other scientific & technical consulting services	33	11 891	4 394	1 181	104	41.7	11.4
5417	Scientific research & development services	12	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
5417102	Research & development in the life sciences	4	D	D	D	c	D	D
5418	Advertising & related services	99	D	D	D	g	D	D
54181	Advertising agencies	32	15 707	6 304	1 617	166	20.5	23.4
541810	Advertising agencies	32	15 707	6 304	1 617	166	20.5	23.4
54184	Media representatives	8	13 576	9 509	4 089	193	1.7	31.7
541840	Media representatives	8	13 576	9 509	4 089	193	1.7	31.7
54185	Display advertising	5	D	D	D	f	D	D
541850	Display advertising	5	D	D	D	f	D	D
54189	Other services related to advertising	25	D	D	D	c	D	D
541890	Other services related to advertising	25	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	15	D	D	D	c	D	D
5418903	Sign painting & lettering shop	4	D	D	D	a	D	D
5418909	All other advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	54	D	D	D	e	D	D
54192	Photographic services	30	9 486	2 358	537	128	38.9	9.3
541921	Photographic studios, portrait	21	6 426	1 561	339	99	41.8	11.7
541922	Commercial photography	9	3 060	797	198	29	32.7	4.2
54199	All other professional, scientific, & technical services	11	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	11	D	D	D	b	D	D
	BALANCE OF COFFEE COUNTY, GA							
54	**Professional, scientific, & technical services**	**6**	**616**	**139**	**23**	**10**	**83.4**	**9.3**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF COLQUITT COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF COLUMBIA COUNTY, GA							
54	**Professional, scientific, & technical services**	**143**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	143	D	D	D	f	D	D
5411	Legal services	39	13 928	4 541	932	138	52.5	4.6
54111	Offices of lawyers	39	13 928	4 541	932	138	52.5	4.6
541110	Offices of lawyers	39	13 928	4 541	932	138	52.5	4.6
5411101	Offices of lawyers (except legal aid societies)	39	13 928	4 541	932	138	52.5	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	c	D	D
541211	Offices of certified public accountants	11	5 567	2 886	739	125	15.7	3.3
541213	Tax return preparation services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	2 814	1 057	167	43	74.3	24.2
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	7	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	7	D	D	D	c	D	D
	BALANCE OF COOK COUNTY, GA							
54	**Professional, scientific, & technical services**	**3**	**756**	**255**	**41**	**15**	**100.0**	**–**
	BALANCE OF COWETA COUNTY, GA							
54	**Professional, scientific, & technical services**	**34**	**4 982**	**1 559**	**378**	**73**	**70.2**	**2.3**
541	Professional, scientific, & technical services	34	4 982	1 559	378	73	70.2	2.3
5413	Architectural, engineering, & related services	13	1 863	633	148	27	69.7	4.4
	BALANCE OF CRAWFORD COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CRISP COUNTY, GA							
54	**Professional, scientific, & technical services**	**5**	**489**	**115**	**22**	**5**	**100.0**	**–**
	BALANCE OF DADE COUNTY, GA							
54	**Professional, scientific, & technical services**	**8**	**694**	**189**	**49**	**30**	**64.4**	**13.8**
	BALANCE OF DAWSON COUNTY, GA							
54	**Professional, scientific, & technical services**	**15**	**4 487**	**1 806**	**312**	**54**	**38.0**	**.8**
541	Professional, scientific, & technical services	15	4 487	1 806	312	54	38.0	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 653	577	80	16	13.7	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 653	577	80	16	13.7	2.3
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BALANCE OF DECATUR COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**273**	**47**	**9**	**5**	**37.7**	**12.1**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF DEKALB COUNTY, GA							
54	**Professional, scientific, & technical services**	**1 753**	**1 673 274**	**728 634**	**173 521**	**16 788**	**17.8**	**10.6**
541	Professional, scientific, & technical services	1 753	1 673 274	728 634	173 521	16 788	17.8	10.6
5411	Legal services	289	D	D	D	g	D	D
54111	Offices of lawyers	275	D	D	D	g	D	D
541110	Offices of lawyers	275	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	275	D	D	D	g	D	D
54119	Other legal services	14	D	D	D	c	D	D
541199	All other legal services	7	9 567	3 151	455	95	3.0	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	252	142 970	55 070	11 737	1 959	23.4	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	252	142 970	55 070	11 737	1 959	23.4	6.9
541211	Offices of certified public accountants	161	67 256	34 766	7 277	738	36.5	2.9
541213	Tax return preparation services	20	D	D	D	f	D	D
541214	Payroll services	3	D	D	D	e	D	D
541219	Other accounting services	68	D	D	D	e	D	D
5413	Architectural, engineering, & related services	246	317 407	127 444	27 949	2 622	24.1	9.5
54131	Architectural services	54	D	D	D	e	D	D
541310	Architectural services	54	D	D	D	e	D	D
54133	Engineering services	152	D	D	D	g	D	D
541330	Engineering services	152	D	D	D	g	D	D
54135	Building inspection services	12	D	D	D	b	D	D
541350	Building inspection services	12	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	12	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	12	D	D	D	c	D	D
54138	Testing laboratories	11	D	D	D	c	D	D
541380	Testing laboratories	11	D	D	D	c	D	D
5414	Specialized design services	101	D	D	D	e	D	D
54141	Interior design services	30	18 118	5 357	1 080	136	39.8	7.5
541410	Interior design services	30	18 118	5 357	1 080	136	39.8	7.5
54143	Graphic design services	65	33 072	10 601	2 786	297	33.9	2.5
541430	Graphic design services	65	33 072	10 601	2 786	297	33.9	2.5
5414301	Graphic design services (except commercial art & medical artists)	58	32 156	10 380	2 761	289	32.3	2.6
5415	Computer systems design & related services	354	637 797	326 309	83 461	6 857	6.7	14.7
54151	Computer systems design & related services	354	637 797	326 309	83 461	6 857	6.7	14.7
541511	Custom computer programming services	177	D	D	D	h	D	D
541512	Computer systems design services	128	180 341	84 103	19 218	1 608	13.2	5.1
5415121	Computer systems integrators	35	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	93	D	D	D	f	D	D
541519	Other computer related services	43	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	322	220 245	95 072	22 037	1 831	24.4	10.8
54161	Management consulting services	255	180 393	77 843	18 502	1 488	24.2	11.6
541611	Administrative management & general management consulting service	114	D	D	D	e	D	D
541612	Human resources & executive search consulting services	76	74 261	37 182	10 103	733	21.0	5.0
5416121	Actuarial consulting	4	D	D	D	e	D	D
5416122	Executive placement services	39	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	33	D	D	D	c	D	D
541613	Marketing consulting services	42	15 264	5 145	1 087	117	51.5	8.0
541614	Process, physical distribution, & logistics consulting services	12	D	D	D	c	D	D
541618	Other management consulting services	11	D	D	D	b	D	D
54162	Environmental consulting services	18	24 213	10 316	2 270	221	10.6	1.5
541620	Environmental consulting services	18	24 213	10 316	2 270	221	10.6	1.5
54169	Other scientific & technical consulting services	49	15 639	6 913	1 265	122	48.7	16.8
541690	Other scientific & technical consulting services	49	15 639	6 913	1 265	122	48.7	16.8
5417	Scientific research & development services	13	D	D	D	c	D	D
5418	Advertising & related services	108	D	D	D	f	D	D
54181	Advertising agencies	38	D	D	D	e	D	D
541810	Advertising agencies	38	D	D	D	e	D	D
54182	Public relations agencies	17	D	D	D	b	D	D
541820	Public relations agencies	17	D	D	D	b	D	D
54184	Media representatives	12	9 726	5 647	1 266	108	1.2	4.1
541840	Media representatives	12	9 726	5 647	1 266	108	1.2	4.1
54189	Other services related to advertising	29	D	D	D	c	D	D
541890	Other services related to advertising	29	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	17	D	D	D	c	D	D
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	68	D	D	D	f	D	D
54191	Marketing research & public opinion polling	20	D	D	D	f	D	D
541910	Marketing research & public opinion polling	20	D	D	D	f	D	D
54192	Photographic services	41	23 320	7 254	1 667	245	16.2	6.4
541921	Photographic studios, portrait	23	6 297	1 405	320	91	32.5	22.2
541922	Commercial photography	18	17 023	5 849	1 347	154	10.2	.5
	BALANCE OF DODGE COUNTY, GA							
54	**Professional, scientific, & technical services**	**3**	**562**	**266**	**63**	**9**	**D**	**49.6**
	BALANCE OF DOOLY COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF DOUGHERTY COUNTY, GA							
54	**Professional, scientific, & technical services**	**8**	**3 475**	**1 200**	**279**	**41**	**7.9**	**5.1**
541	Professional, scientific, & technical services	8	3 475	1 200	279	41	7.9	5.1
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	BALANCE OF DOUGLAS COUNTY, GA							
54	**Professional, scientific, & technical services**	**44**	**15 706**	**6 238**	**1 098**	**159**	**49.8**	**17.5**
541	Professional, scientific, & technical services	44	15 706	6 238	1 098	159	49.8	17.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 390	846	80	32	21.5	78.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 390	846	80	32	21.5	78.5
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5414	Specialized design services	4	1 711	422	91	12	19.3	57.3
54143	Graphic design services	4	1 711	422	91	12	19.3	57.3
541430	Graphic design services	4	1 711	422	91	12	19.3	57.3
5415	Computer systems design & related services	10	4 584	1 903	395	27	31.4	1.5
54151	Computer systems design & related services	10	4 584	1 903	395	27	31.4	1.5
	BALANCE OF ECHOLS COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF EFFINGHAM COUNTY, GA							
54	**Professional, scientific, & technical services**	**19**	**2 724**	**730**	**149**	**42**	**66.4**	**26.5**
541	Professional, scientific, & technical services	19	2 724	730	149	42	66.4	26.5
	BALANCE OF ELBERT COUNTY, GA							
54	**Professional, scientific, & technical services**	**3**	**364**	**127**	**22**	**6**	**100.0**	**–**
	BALANCE OF EMANUEL COUNTY, GA							
54	**Professional, scientific, & technical services**	**3**	**786**	**198**	**38**	**11**	**–**	**33.3**
	BALANCE OF EVANS COUNTY, GA							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	BALANCE OF FANNIN COUNTY, GA							
54	**Professional, scientific, & technical services**	**26**	**3 025**	**1 168**	**276**	**76**	**55.0**	**21.6**
541	Professional, scientific, & technical services	26	3 025	1 168	276	76	55.0	21.6
	BALANCE OF FAYETTE COUNTY, GA							
54	**Professional, scientific, & technical services**	**50**	**9 628**	**3 726**	**706**	**82**	**70.0**	**6.3**
541	Professional, scientific, & technical services	50	9 628	3 726	706	82	70.0	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	877	392	100	19	65.7	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	877	392	100	19	65.7	8.2
5413	Architectural, engineering, & related services	9	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	10	3 627	1 464	220	17	64.6	3.9
54161	Management consulting services	8	D	D	D	a	D	D
	BALANCE OF FLOYD COUNTY, GA							
54	**Professional, scientific, & technical services**	**23**	**7 683**	**2 323**	**457**	**71**	**50.0**	**.5**
541	Professional, scientific, & technical services	23	7 683	2 323	457	71	50.0	.5
5413	Architectural, engineering, & related services	9	2 912	1 049	206	37	72.1	–
5416	Management, scientific, & technical consulting services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF FORSYTH COUNTY, GA							
54	**Professional, scientific, & technical services**	**140**	**64 523**	**23 301**	**4 236**	**614**	**25.1**	**8.7**
541	Professional, scientific, & technical services	140	64 523	23 301	4 236	614	25.1	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 293	576	127	29	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 293	576	127	29	100.0	–
5413	Architectural, engineering, & related services	19	10 096	3 572	613	73	20.9	24.2
5414	Specialized design services	6	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5415	Computer systems design & related services	47	15 307	5 994	1 276	103	35.2	3.8
54151	Computer systems design & related services	47	15 307	5 994	1 276	103	35.2	3.8
541519	Other computer related services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	30	5 537	1 729	244	55	75.4	2.9
54161	Management consulting services	25	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	c	D	D
54189	Other services related to advertising	4	14 686	3 832	652	65	–	.2
541890	Other services related to advertising	4	14 686	3 832	652	65	–	.2
5418902	Advertising specialties goods distributor	4	14 686	3 832	652	65	–	.2
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	BALANCE OF FRANKLIN COUNTY, GA							
54	**Professional, scientific, & technical services**	**14**	**2 625**	**775**	**166**	**46**	**68.2**	**6.4**
541	Professional, scientific, & technical services	14	2 625	775	166	46	68.2	6.4
	BALANCE OF FULTON COUNTY, GA							
54	**Professional, scientific, & technical services**	**1 228**	**1 617 535**	**635 337**	**148 730**	**12 260**	**16.1**	**8.5**
541	Professional, scientific, & technical services	1 228	1 617 535	635 337	148 730	12 260	16.1	8.5
5411	Legal services	179	D	D	D	f	D	D
54111	Offices of lawyers	176	77 298	32 469	5 652	602	41.8	5.9
541110	Offices of lawyers	176	77 298	32 469	5 652	602	41.8	5.9
5411101	Offices of lawyers (except legal aid societies)	176	77 298	32 469	5 652	602	41.8	5.9
54119	Other legal services	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	138	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	138	D	D	D	g	D	D
541211	Offices of certified public accountants	92	D	D	D	f	D	D
541214	Payroll services	7	D	D	D	g	D	D
541219	Other accounting services	33	D	D	D	b	D	D
5413	Architectural, engineering, & related services	137	371 403	123 237	34 392	2 233	9.6	.8
54131	Architectural services	35	29 597	12 773	2 531	277	26.7	.9
541310	Architectural services	35	29 597	12 773	2 531	277	26.7	.9
54133	Engineering services	85	335 740	107 415	31 159	1 866	7.7	.7
541330	Engineering services	85	335 740	107 415	31 159	1 866	7.7	.7
54137	Surveying & mapping (except geophysical) services	4	3 266	1 917	439	52	9.2	–
541370	Surveying & mapping (except geophysical) services	4	3 266	1 917	439	52	9.2	–
5414	Specialized design services	55	D	D	D	e	D	D
54141	Interior design services	21	21 968	5 083	1 102	135	13.0	28.4
541410	Interior design services	21	21 968	5 083	1 102	135	13.0	28.4
54143	Graphic design services	30	D	D	D	c	D	D
541430	Graphic design services	30	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	25	D	D	D	c	D	D
5415	Computer systems design & related services	261	369 690	198 296	45 151	3 069	15.8	19.0
54151	Computer systems design & related services	261	369 690	198 296	45 151	3 069	15.8	19.0
541511	Custom computer programming services	123	D	D	D	g	D	D
541512	Computer systems design services	109	156 207	68 231	16 835	1 007	18.2	26.6
5415121	Computer systems integrators	29	87 022	31 711	8 052	470	5.4	39.7
5415122	Computer systems consultants (except systems integrators)	80	69 185	36 520	8 783	537	34.4	10.2
541519	Other computer related services	27	12 641	6 536	1 394	124	40.8	4.4
5416	Management, scientific, & technical consulting services	286	D	D	D	g	D	D
54161	Management consulting services	248	D	D	D	g	D	D
541611	Administrative management & general management consulting service	94	D	D	D	f	D	D
541612	Human resources & executive search consulting services	70	D	D	D	e	D	D
5416122	Executive placement services	37	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	31	47 289	24 792	4 654	265	15.8	41.0
541613	Marketing consulting services	70	D	D	D	c	D	D
541618	Other management consulting services	8	D	D	D	b	D	D
54162	Environmental consulting services	7	8 631	2 462	519	49	12.4	–
541620	Environmental consulting services	7	8 631	2 462	519	49	12.4	–
54169	Other scientific & technical consulting services	31	7 975	3 099	571	50	75.2	10.2
541690	Other scientific & technical consulting services	31	7 975	3 099	571	50	75.2	10.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF FULTON COUNTY, GA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	131	178 255	47 756	11 037	1 221	25.5	2.2
54181	Advertising agencies	40	44 022	17 232	3 582	357	34.9	1.5
541810	Advertising agencies	40	44 022	17 232	3 582	357	34.9	1.5
54182	Public relations agencies	20	D	D	D	b	D	D
541820	Public relations agencies	20	D	D	D	b	D	D
54184	Media representatives	16	10 947	2 767	766	52	16.1	8.6
541840	Media representatives	16	10 947	2 767	766	52	16.1	8.6
5418402	Publishers' advertising representatives	9	D	D	D	b	D	D
54186	Direct mail advertising	11	D	D	D	e	D	D
541860	Direct mail advertising	11	D	D	D	e	D	D
54189	Other services related to advertising	37	33 845	5 738	1 140	127	28.2	4.1
541890	Other services related to advertising	37	33 845	5 738	1 140	127	28.2	4.1
5418902	Advertising specialties goods distributor	25	26 767	3 416	603	51	29.4	.7
5418903	Sign painting & lettering shop	5	1 871	662	139	34	14.8	58.5
5419	Other professional, scientific, & technical services	35	D	D	D	f	D	D
54191	Marketing research & public opinion polling	15	D	D	D	f	D	D
541910	Marketing research & public opinion polling	15	D	D	D	f	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
541922	Commercial photography	5	D	D	D	b	D	D
	BALANCE OF GILMER COUNTY, GA							
54	**Professional, scientific, & technical services**	**28**	**4 372**	**1 719**	**366**	**90**	**66.2**	**23.4**
541	Professional, scientific, & technical services	28	4 372	1 719	366	90	66.2	23.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 178	649	148	30	14.7	73.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 178	649	148	30	14.7	73.4
	BALANCE OF GLASCOCK COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GLYNN COUNTY, GA							
54	**Professional, scientific, & technical services**	**89**	**17 769**	**6 249**	**1 317**	**227**	**58.6**	**2.5**
541	Professional, scientific, & technical services	89	17 769	6 249	1 317	227	58.6	2.5
5411	Legal services	17	3 358	1 196	252	43	53.9	2.0
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 219	848	172	34	88.8	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 219	848	172	34	88.8	8.5
5413	Architectural, engineering, & related services	14	3 431	1 573	375	58	72.3	–
5414	Specialized design services	7	1 932	439	100	18	44.5	–
5418	Advertising & related services	13	D	D	D	b	D	D
	BALANCE OF GORDON COUNTY, GA							
54	**Professional, scientific, & technical services**	**5**	**618**	**225**	**59**	**9**	**96.8**	**3.2**
	BALANCE OF GREENE COUNTY, GA							
54	**Professional, scientific, & technical services**	**10**	**1 105**	**480**	**71**	**23**	**60.0**	**–**
541	Professional, scientific, & technical services	10	1 105	480	71	23	60.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF GWINNETT COUNTY, GA							
54	**Professional, scientific, & technical services**	**1 159**	**776 841**	**292 953**	**63 834**	**6 980**	**29.7**	**8.5**
541	Professional, scientific, & technical services	1 159	776 841	292 953	63 834	6 980	29.7	8.5
5411	Legal services	78	D	D	D	e	D	D
54111	Offices of lawyers	71	26 926	10 766	2 088	345	52.4	7.8
541110	Offices of lawyers	71	26 926	10 766	2 088	345	52.4	7.8
5411101	Offices of lawyers (except legal aid societies)	71	26 926	10 766	2 088	345	52.4	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	151	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	151	D	D	D	f	D	D
541211	Offices of certified public accountants	90	D	D	D	e	D	D
541214	Payroll services	4	D	D	D	e	D	D
541219	Other accounting services	52	D	D	D	c	D	D
5413	Architectural, engineering, & related services	216	D	D	D	g	D	D
54131	Architectural services	19	D	D	D	b	D	D
541310	Architectural services	19	D	D	D	b	D	D
54133	Engineering services	162	154 877	69 284	14 907	1 384	34.1	3.8
541330	Engineering services	162	154 877	69 284	14 907	1 384	34.1	3.8
54134	Drafting services	6	D	D	D	a	D	D
541340	Drafting services	6	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	12	4 031	2 218	471	64	36.4	–
541370	Surveying & mapping (except geophysical) services	12	4 031	2 218	471	64	36.4	–
54138	Testing laboratories	10	16 793	6 738	1 529	162	5.7	.2
541380	Testing laboratories	10	16 793	6 738	1 529	162	5.7	.2
5414	Specialized design services	53	D	D	D	c	D	D
54141	Interior design services	21	D	D	D	b	D	D
541410	Interior design services	21	D	D	D	b	D	D
54142	Industrial design services	3	D	D	D	b	D	D
541420	Industrial design services	3	D	D	D	b	D	D
54143	Graphic design services	29	D	D	D	b	D	D
541430	Graphic design services	29	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	27	D	D	D	b	D	D
5415	Computer systems design & related services	379	D	D	D	g	D	D
54151	Computer systems design & related services	379	D	D	D	g	D	D
541511	Custom computer programming services	154	56 313	30 920	6 704	572	37.0	9.2
541512	Computer systems design services	164	228 938	78 298	16 983	1 439	22.9	13.9
5415121	Computer systems integrators	70	178 873	56 084	12 406	1 074	14.0	15.9
5415122	Computer systems consultants (except systems integrators)	94	50 065	22 214	4 577	365	54.6	6.6
541519	Other computer related services	60	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	167	D	D	D	f	D	D
54161	Management consulting services	115	58 660	19 438	4 039	524	37.1	13.5
541611	Administrative management & general management consulting service	47	D	D	D	c	D	D
541612	Human resources & executive search consulting services	36	14 632	6 324	1 313	126	62.4	4.2
5416122	Executive placement services	17	D	D	D	b	D	D
541613	Marketing consulting services	21	17 443	3 584	789	162	27.6	17.3
54162	Environmental consulting services	16	D	D	D	b	D	D
541620	Environmental consulting services	16	D	D	D	b	D	D
54169	Other scientific & technical consulting services	36	15 740	5 959	1 354	158	52.2	2.7
541690	Other scientific & technical consulting services	36	15 740	5 959	1 354	158	52.2	2.7
5417	Scientific research & development services	12	D	D	D	c	D	D
5418	Advertising & related services	61	27 544	7 874	1 619	286	33.2	12.1
54189	Other services related to advertising	22	D	D	D	b	D	D
541890	Other services related to advertising	22	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	12	D	D	D	b	D	D
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	42	D	D	D	f	D	D
54191	Marketing research & public opinion polling	12	D	D	D	f	D	D
541910	Marketing research & public opinion polling	12	D	D	D	f	D	D
54192	Photographic services	21	D	D	D	c	D	D
541921	Photographic studios, portrait	18	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	4	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	4	D	D	D	b	D	D
	BALANCE OF HABERSHAM COUNTY, GA							
54	**Professional, scientific, & technical services**	**20**	**3 328**	**1 125**	**256**	**59**	**45.6**	**7.6**
541	Professional, scientific, & technical services	20	3 328	1 125	256	59	45.6	7.6
	BALANCE OF HALL COUNTY, GA							
54	**Professional, scientific, & technical services**	**72**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	72	D	D	D	c	D	D
5413	Architectural, engineering, & related services	15	3 937	1 430	310	59	72.0	15.9
5418	Advertising & related services	13	3 735	724	204	41	67.4	–
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF HANCOCK COUNTY, GA							
54	**Professional, scientific, & technical services**	**5**	**2 186**	**271**	**38**	**13**	**15.8**	**4.2**
541	Professional, scientific, & technical services	5	2 186	271	38	13	15.8	4.2
5418	Advertising & related services	1	D	D	D	a	D	D
	BALANCE OF HARALSON COUNTY, GA							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	BALANCE OF HARRIS COUNTY, GA							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
	BALANCE OF HART COUNTY, GA							
54	**Professional, scientific, & technical services**	**7**	**937**	**406**	**81**	**13**	**75.6**	**3.2**
541	Professional, scientific, & technical services	7	937	406	81	13	75.6	3.2
	BALANCE OF HEARD COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**596**	**197**	**43**	**22**	**80.4**	**–**
	BALANCE OF HENRY COUNTY, GA							
54	**Professional, scientific, & technical services**	**61**	**11 621**	**4 292**	**824**	**139**	**56.0**	**13.9**
541	Professional, scientific, & technical services	61	11 621	4 292	824	139	56.0	13.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	13	D	D	D	a	D	D
	BALANCE OF HOUSTON COUNTY, GA							
54	**Professional, scientific, & technical services**	**23**	**15 216**	**7 092**	**1 381**	**455**	**13.0**	**9.8**
541	Professional, scientific, & technical services	23	15 216	7 092	1 381	455	13.0	9.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	e	D	D
54189	Other services related to advertising	3	D	D	D	e	D	D
541890	Other services related to advertising	3	D	D	D	e	D	D
	BALANCE OF JACKSON COUNTY, GA							
54	**Professional, scientific, & technical services**	**14**	**5 317**	**1 191**	**246**	**37**	**28.1**	**4.9**
541	Professional, scientific, & technical services	14	5 317	1 191	246	37	28.1	4.9
5418	Advertising & related services	2	D	D	D	b	D	D
	BALANCE OF JASPER COUNTY, GA							
54	**Professional, scientific, & technical services**	**6**	**1 396**	**436**	**106**	**19**	**59.6**	**–**
541	Professional, scientific, & technical services	6	1 396	436	106	19	59.6	–
	BALANCE OF JEFF DAVIS COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF JEFFERSON COUNTY, GA							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	BALANCE OF JOHNSON COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**835**	**292**	**37**	**16**	**100.0**	**–**
	BALANCE OF JONES COUNTY, GA							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LAMAR COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LANIER COUNTY, GA							
54	**Professional, scientific, & technical services**	**3**	**464**	**95**	**25**	**6**	**D**	**–**
	BALANCE OF LEE COUNTY, GA							
54	**Professional, scientific, & technical services**	**7**	**657**	**119**	**21**	**7**	**100.0**	**–**
	BALANCE OF LIBERTY COUNTY, GA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	BALANCE OF LINCOLN COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**449**	**164**	**39**	**10**	**78.4**	**2.4**
	BALANCE OF LONG COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	BALANCE OF LOWNDES COUNTY, GA							
54	**Professional, scientific, & technical services**	**15**	**4 612**	**1 547**	**357**	**64**	**31.4**	**2.4**
541	Professional, scientific, & technical services	15	4 612	1 547	357	64	31.4	2.4
5418	Advertising & related services	3	D	D	D	b	D	D
	BALANCE OF LUMPKIN COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**673**	**329**	**72**	**5**	**91.5**	**8.5**
	BALANCE OF MCDUFFIE COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MCINTOSH COUNTY, GA							
54	**Professional, scientific, & technical services**	**6**	**660**	**133**	**32**	**16**	**69.1**	**30.9**
	BALANCE OF MACON COUNTY, GA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	BALANCE OF MADISON COUNTY, GA							
54	**Professional, scientific, & technical services**	**58**	**45 696**	**31 211**	**10 267**	**332**	**16.6**	**1.5**
541	Professional, scientific, & technical services	58	45 696	31 211	10 267	332	16.6	1.5
5411	Legal services	29	37 551	28 276	9 536	226	7.3	.7
54111	Offices of lawyers	29	37 551	28 276	9 536	226	7.3	.7
541110	Offices of lawyers	29	37 551	28 276	9 536	226	7.3	.7
5411101	Offices of lawyers (except legal aid societies)	29	37 551	28 276	9 536	226	7.3	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 796	1 207	336	23	80.6	19.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 796	1 207	336	23	80.6	19.4
5413	Architectural, engineering, & related services	8	3 031	726	158	26	92.8	–
	BALANCE OF MARION COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MERIWETHER COUNTY, GA							
54	**Professional, scientific, & technical services**	**8**	**2 089**	**401**	**124**	**27**	**25.8**	**.8**
541	Professional, scientific, & technical services	8	2 089	401	124	27	25.8	.8
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MILLER COUNTY, GA							
54	**Professional, scientific, & technical services**	**7**	**1 185**	**443**	**73**	**25**	**95.5**	**4.5**
541	Professional, scientific, & technical services	7	1 185	443	73	25	95.5	4.5
	BALANCE OF MITCHELL COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MONROE COUNTY, GA							
54	**Professional, scientific, & technical services**	**8**	**996**	**401**	**53**	**10**	**70.2**	**3.0**
541	Professional, scientific, & technical services	8	996	401	53	10	70.2	3.0
	BALANCE OF MONTGOMERY COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MORGAN COUNTY, GA							
54	**Professional, scientific, & technical services**	**6**	**1 250**	**241**	**77**	**16**	**38.6**	**61.4**
541	Professional, scientific, & technical services	6	1 250	241	77	16	38.6	61.4
	BALANCE OF MURRAY COUNTY, GA							
54	**Professional, scientific, & technical services**	**9**	**1 133**	**392**	**103**	**37**	**59.0**	**20.7**
541	Professional, scientific, & technical services	9	1 133	392	103	37	59.0	20.7
	BALANCE OF NEWTON COUNTY, GA							
54	**Professional, scientific, & technical services**	**13**	**1 698**	**640**	**155**	**23**	**80.6**	**10.5**
541	Professional, scientific, & technical services	13	1 698	640	155	23	80.6	10.5
	BALANCE OF OCONEE COUNTY, GA							
54	**Professional, scientific, & technical services**	**44**	**15 651**	**5 251**	**1 179**	**158**	**35.7**	**4.3**
541	Professional, scientific, & technical services	44	15 651	5 251	1 179	158	35.7	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	877	308	75	22	89.6	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	877	308	75	22	89.6	9.4
5413	Architectural, engineering, & related services	10	5 844	1 773	391	68	34.0	–
5416	Management, scientific, & technical consulting services	7	4 045	1 454	240	22	38.2	5.8
54161	Management consulting services	7	4 045	1 454	240	22	38.2	5.8
	BALANCE OF OGLETHORPE COUNTY, GA							
54	**Professional, scientific, & technical services**	**10**	**1 381**	**753**	**95**	**20**	**80.1**	**16.0**
541	Professional, scientific, & technical services	10	1 381	753	95	20	80.1	16.0
	BALANCE OF PAULDING COUNTY, GA							
54	**Professional, scientific, & technical services**	**30**	**6 658**	**1 737**	**408**	**106**	**35.1**	**5.6**
541	Professional, scientific, & technical services	30	6 658	1 737	408	106	35.1	5.6
5416	Management, scientific, & technical consulting services	6	3 636	689	137	36	10.2	10.3
	BALANCE OF PEACH COUNTY, GA							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
	BALANCE OF PICKENS COUNTY, GA							
54	**Professional, scientific, & technical services**	**30**	**5 209**	**1 975**	**410**	**69**	**56.8**	**9.9**
541	Professional, scientific, & technical services	30	5 209	1 975	410	69	56.8	9.9
5413	Architectural, engineering, & related services	7	1 326	680	205	26	46.7	5.3
	BALANCE OF PIERCE COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PIKE COUNTY, GA							
54	**Professional, scientific, & technical services**	**13**	**3 226**	**564**	**146**	**23**	**66.8**	**20.4**
541	Professional, scientific, & technical services	13	3 226	564	146	23	66.8	20.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF POLK COUNTY, GA							
54	**Professional, scientific, & technical services**	**5**	**737**	**335**	**74**	**18**	**15.6**	**–**
	BALANCE OF PULASKI COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PUTNAM COUNTY, GA							
54	**Professional, scientific, & technical services**	**8**	**1 840**	**416**	**100**	**23**	**78.2**	**.8**
541	Professional, scientific, & technical services	8	1 840	416	100	23	78.2	.8
	BALANCE OF QUITMAN COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF RABUN COUNTY, GA							
54	**Professional, scientific, & technical services**	**25**	**4 155**	**1 496**	**334**	**72**	**62.4**	**18.7**
541	Professional, scientific, & technical services	25	4 155	1 496	334	72	62.4	18.7
	BALANCE OF RANDOLPH COUNTY, GA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ROCKDALE COUNTY, GA							
54	**Professional, scientific, & technical services**	**55**	**29 006**	**11 621**	**2 586**	**444**	**19.6**	**8.2**
541	Professional, scientific, & technical services	55	29 006	11 621	2 586	444	19.6	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	7 899	5 177	1 206	249	10.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	7 899	5 177	1 206	249	10.5	–
5413	Architectural, engineering, & related services	12	11 220	2 821	564	87	20.5	8.5
54133	Engineering services	7	D	D	D	b	D	D
541330	Engineering services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	b	D	D
	BALANCE OF SCHLEY COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SCREVEN COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SEMINOLE COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SPALDING COUNTY, GA							
54	**Professional, scientific, & technical services**	**11**	**1 101**	**486**	**75**	**25**	**38.8**	**24.9**
541	Professional, scientific, & technical services	11	1 101	486	75	25	38.8	24.9
	BALANCE OF STEPHENS COUNTY, GA							
54	**Professional, scientific, & technical services**	**3**	**406**	**91**	**19**	**3**	**85.0**	**15.0**
	BALANCE OF STEWART COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SUMTER COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF TALBOT COUNTY, GA							
54	**Professional, scientific, & technical services**	**3**	**323**	**90**	**22**	**7**	**D**	**8.0**
	BALANCE OF TATTNALL COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF TAYLOR COUNTY, GA							
54	**Professional, scientific, & technical services**	**8**	**975**	**369**	**60**	**21**	**73.5**	**26.5**
541	Professional, scientific, & technical services	8	975	369	60	21	73.5	26.5
	BALANCE OF TELFAIR COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF THOMAS COUNTY, GA							
54	**Professional, scientific, & technical services**	**6**	**1 510**	**323**	**77**	**14**	**97.5**	**2.5**
541	Professional, scientific, & technical services	6	1 510	323	77	14	97.5	2.5
	BALANCE OF TIFT COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF TOOMBS COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF TOWNS COUNTY, GA							
54	**Professional, scientific, & technical services**	**9**	**1 533**	**725**	**161**	**34**	**35.1**	**–**
541	Professional, scientific, & technical services	9	1 533	725	161	34	35.1	–
	BALANCE OF TREUTLEN COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF TROUP COUNTY, GA							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	BALANCE OF TWIGGS COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**435**	**176**	**58**	**7**	**82.8**	**–**
	BALANCE OF UNION COUNTY, GA							
54	**Professional, scientific, & technical services**	**25**	**3 904**	**1 784**	**406**	**69**	**57.4**	**5.7**
541	Professional, scientific, & technical services	25	3 904	1 784	406	69	57.4	5.7
	BALANCE OF UPSON COUNTY, GA							
54	**Professional, scientific, & technical services**	**3**	**104**	**29**	**6**	**9**	**100.0**	**–**
	BALANCE OF WALKER COUNTY, GA							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	BALANCE OF WALTON COUNTY, GA							
54	**Professional, scientific, & technical services**	**12**	**1 145**	**394**	**69**	**17**	**69.1**	**1.2**
541	Professional, scientific, & technical services	12	1 145	394	69	17	69.1	1.2
	BALANCE OF WARE COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WARREN COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WASHINGTON COUNTY, GA							
54	**Professional, scientific, & technical services**	**5**	**481**	**213**	**55**	**5**	**48.2**	**–**
	BALANCE OF WAYNE COUNTY, GA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF WHEELER COUNTY, GA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WHITE COUNTY, GA							
54	**Professional, scientific, & technical services**	**20**	**2 687**	**719**	**142**	**49**	**70.7**	**29.3**
541	Professional, scientific, & technical services	20	2 687	719	142	49	70.7	29.3
	BALANCE OF WHITFIELD COUNTY, GA							
54	**Professional, scientific, & technical services**	**34**	**5 240**	**1 985**	**406**	**120**	**69.1**	**8.8**
541	Professional, scientific, & technical services	34	5 240	1 985	406	120	69.1	8.8
5413	Architectural, engineering, & related services	9	1 831	631	137	42	56.4	2.6
5418	Advertising & related services	5	D	D	D	b	D	D
	BALANCE OF WILKES COUNTY, GA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WILKINSON COUNTY, GA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WORTH COUNTY, GA							
54	**Professional, scientific, & technical services**	**3**	**367**	**108**	**29**	**8**	**84.5**	**15.5**

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

GEORGIA

Athens-Clarke County. See "Athens-Clarke County (consolidated city)."

Athens-Clarke County (consolidated city) is coextensive with Clarke County. It includes Winterville and Bogart (part in Clarke County), which are not populous enough for separate tabulation. Therefore, "Athens-Clarke County" refers to the whole consolidated city.

Atlanta is in DeKalb and Fulton Counties.

Auburn is in Barrow and Gwinnett Counties.

Augusta-Richmond County (balance). See "Augusta-Richmond County (consolidated city)."

Augusta-Richmond County (consolidated city) is coextensive with Richmond County. It includes Hephzibah, which is tabulated separately. "Augusta-Richmond County (balance)," which is a place equivalent, includes Blythe (part in Richmond County), which is not populous enough for separate tabulation. The governments of Augusta and Richmond County dissolved and consolidated in January 1996.

Austell is in Cobb and Douglas Counties.

Bremen is in Carroll and Haralson Counties.

Buford is in Gwinnett and Hall Counties.

College Park is in Clayton and Fulton Counties.

Columbus. See "Columbus (consolidated city)."

Columbus (consolidated city) is coextensive with Muscogee County. It includes Bibb City, which is not populous enough for separate tabulation. Therefore, "Columbus" refers to the whole consolidated city.

Fitzgerald is in Ben Hill and Irwin Counties.

Fort Oglethorpe is in Catoosa and Walker Counties.

Hephzibah. See "Augusta-Richmond County (consolidated city)."

LaGrange is a spelling correction from La Grange.

Lithia Springs was incorporated in February 1993.

Loganville is in Gwinnett and Walton Counties.

Macon is in Bibb and Jones Counties.

Manchester is in Meriwether and Talbot Counties.

Palmetto is in Coweta and Fulton Counties.

Perry is in Houston and Peach Counties.

Royston is in Franklin, Hart, and Madison Counties.

Social Circle is in Newton and Walton Counties.

Vidalia is in Montgomery and Toombs Counties.

Villa Rica is in Carroll and Douglas Counties.

Waycross is in Pierce and Ware Counties.

West Point is in Harris and Troup Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E.
Metropolitan Areas

GEORGIA

Albany, GA MSA

Dougherty County, GA

Lee County, GA

Athens, GA MSA

Clarke County, GA

Madison County, GA

Oconee County, GA

Atlanta, GA MSA

Barrow County, GA

Bartow County, GA

Carroll County, GA

Cherokee County, GA

Clayton County, GA

Cobb County, GA

Coweta County, GA

DeKalb County, GA

Douglas County, GA

Fayette County, GA

Forsyth County, GA

Fulton County, GA

Gwinnett County, GA

Henry County, GA

Newton County, GA

Paulding County, GA

Pickens County, GA

Rockdale County, GA

Spalding County, GA

Walton County, GA

Augusta—Aiken, GA—SC MSA

Columbia County, GA

McDuffie County, GA

Richmond County, GA

Aiken County, SC

Edgefield County, SC

Chattanooga, TN—GA MSA

Catoosa County, GA

Dade County, GA

Walker County, GA

Hamilton County, TN

Marion County, TN

Columbus, GA—AL MSA

Russell County, AL

Chattahoochee County, GA

Harris County, GA

Muscogee County, GA

Macon, GA MSA

Bibb County, GA

Houston County, GA

Jones County, GA

Peach County, GA

Twiggs County, GA

Savannah, GA MSA

Bryan County, GA

Chatham County, GA

Effingham County, GA

U.S. Census Bureau, 1997 Economic Census

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Professional, Scientific, and Technical Services

Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HAWAII							
54	**Professional, scientific, & technical services**	**2 480**	**1 574 036**	**606 466**	**131 437**	**15 743**	**22.4**	**7.3**
541	Professional, scientific, & technical services	2 480	1 574 036	606 466	131 437	15 743	22.4	7.3
5411	Legal services	786	530 852	213 614	43 121	4 325	18.5	6.2
54111	Offices of lawyers	771	505 298	200 114	40 299	3 922	19.4	5.7
541110	Offices of lawyers	771	505 298	200 114	40 299	3 922	19.4	5.7
5411101	Offices of lawyers (except legal aid societies)	771	505 298	200 114	40 299	3 922	19.4	5.7
54119	Other legal services	15	25 554	13 500	2 822	403	.2	17.2
541191	Title abstract & settlement offices	15	25 554	13 500	2 822	403	.2	17.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	467	212 380	82 032	20 080	3 155	23.4	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	467	212 380	82 032	20 080	3 155	23.4	8.2
541211	Offices of certified public accountants	275	163 942	62 920	15 075	1 878	21.6	4.5
541213	Tax return preparation services	42	9 412	4 228	1 528	670	25.1	10.2
541214	Payroll services	12	19 738	7 144	1 700	201	.8	29.8
541219	Other accounting services	138	19 288	7 740	1 777	406	61.4	17.0
5413	Architectural, engineering, & related services	498	426 024	168 162	36 685	3 735	25.7	4.8
54131	Architectural services	165	141 688	45 767	9 411	1 013	18.9	2.5
541310	Architectural services	165	141 688	45 767	9 411	1 013	18.9	2.5
54133	Engineering services	276	262 892	112 630	24 943	2 447	30.0	6.1
541330	Engineering services	276	262 892	112 630	24 943	2 447	30.0	6.1
54134	Drafting services	5	585	282	59	14	92.6	2.6
541340	Drafting services	5	585	282	59	14	92.6	2.6
54135	Building inspection services	8	1 629	707	222	16	23.9	–
541350	Building inspection services	8	1 629	707	222	16	23.9	–
54137	Surveying & mapping (except geophysical) services	27	10 198	5 244	1 169	150	24.1	–
541370	Surveying & mapping (except geophysical) services	27	10 198	5 244	1 169	150	24.1	–
54138	Testing laboratories	17	9 032	3 532	881	95	6.1	5.9
541380	Testing laboratories	17	9 032	3 532	881	95	6.1	5.9
5414	Specialized design services	88	35 232	7 711	1 720	263	27.5	10.7
54141	Interior design services	28	D	D	D	b	D	D
541410	Interior design services	28	D	D	D	b	D	D
54143	Graphic design services	58	18 755	4 580	989	173	35.4	10.6
541430	Graphic design services	58	18 755	4 580	989	173	35.4	10.6
5414301	Graphic design services (except commercial art & medical artists)	52	18 265	4 476	969	164	34.0	10.9
5414302	Commercial art	6	490	104	20	9	86.5	1.8
54149	Other specialized design services	2	D	D	D	a	D	D
541490	Other specialized design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	124	97 935	38 367	8 666	906	11.3	11.9
54151	Computer systems design & related services	124	97 935	38 367	8 666	906	11.3	11.9
541511	Custom computer programming services	57	44 137	19 297	4 346	460	8.8	8.7
541512	Computer systems design services	56	41 571	13 297	3 088	291	16.7	18.5
5415121	Computer systems integrators	23	33 739	10 297	2 445	208	11.4	20.5
5415122	Computer systems consultants (except systems integrators)	33	7 832	3 000	643	83	39.5	9.8
541513	Computer facilities management services	3	10 839	5 220	1 112	141	–	–
541519	Other computer related services	8	1 388	553	120	14	17.7	10.9
5416	Management, scientific, & technical consulting services	240	97 727	32 117	7 531	980	26.9	18.5
54161	Management consulting services	173	68 548	21 382	4 570	605	24.7	19.2
541611	Administrative management & general management consulting service	77	22 946	8 434	1 664	219	44.2	15.6
541612	Human resources & executive search consulting services	28	11 560	4 272	902	103	20.3	25.1
5416121	Actuarial consulting	4	2 874	1 580	351	24	–	–
5416122	Executive placement services	14	5 447	1 050	166	33	29.9	47.3
5416123	Human resources & personnel management consulting	10	3 239	1 642	385	46	22.3	10.3
541613	Marketing consulting services	48	25 930	6 168	1 456	184	14.7	25.1
541614	Process, physical distribution, & logistics consulting services	9	2 881	1 260	290	61	20.4	–
541618	Other management consulting services	11	5 231	1 248	258	38	1.2	2.7
54162	Environmental consulting services	28	18 594	5 883	1 753	219	29.0	19.8
541620	Environmental consulting services	28	18 594	5 883	1 753	219	29.0	19.8
54169	Other scientific & technical consulting services	39	10 585	4 852	1 208	156	37.0	12.3
541690	Other scientific & technical consulting services	39	10 585	4 852	1 208	156	37.0	12.3
5417	Scientific research & development services	18	42 455	21 047	3 475	274	15.2	3.1
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	14	D	D	D	c	D	D
5417102	Research & development in the life sciences	2	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	2	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	2	D	D	D	a	D	D

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HAWAII—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	135	78 571	28 015	6 623	811	36.1	7.6
54181	Advertising agencies	67	51 076	19 571	4 640	475	34.2	7.8
541810	Advertising agencies	67	51 076	19 571	4 640	475	34.2	7.8
54182	Public relations agencies	14	7 906	3 729	842	88	54.7	–
541820	Public relations agencies	14	7 906	3 729	842	88	54.7	–
54183	Media buying services	2	D	D	D	a	D	D
541830	Media buying services	2	D	D	D	a	D	D
54184	Media representatives	13	6 396	1 622	420	38	60.6	9.3
541840	Media representatives	13	6 396	1 622	420	38	60.6	9.3
5418401	Radio & television advertising representatives	3	824	292	15	4	D	10.4
5418402	Publishers' advertising representatives	10	5 572	1 330	405	34	60.7	9.1
54185	Display advertising	6	1 738	279	60	17	55.4	15.4
541850	Display advertising	6	1 738	279	60	17	55.4	15.4
5418501	Display advertising (except outdoor)	5	D	D	D	a	D	D
5418502	Outdoor advertising services	1	D	D	D	a	D	D
54186	Direct mail advertising	5	2 191	785	212	58	–	21.6
541860	Direct mail advertising	5	2 191	785	212	58	–	21.6
54187	Advertising material distribution services	2	D	D	D	b	D	D
541870	Advertising material distribution services	2	D	D	D	b	D	D
54189	Other services related to advertising	26	8 239	1 629	356	106	14.8	8.5
541890	Other services related to advertising	26	8 239	1 629	356	106	14.8	8.5
5418901	Welcoming services	7	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	8	4 324	552	116	25	–	13.2
5418903	Sign painting & lettering shop	10	1 770	466	89	24	55.8	–
5418909	All other advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	124	52 860	15 401	3 536	1 294	26.4	6.4
54191	Marketing research & public opinion polling	6	5 983	2 750	656	304	–	6.1
541910	Marketing research & public opinion polling	6	5 983	2 750	656	304	–	6.1
54192	Photographic services	102	43 030	11 138	2 550	929	31.4	5.7
541921	Photographic studios, portrait	70	25 816	6 349	1 442	407	29.4	8.3
541922	Commercial photography	32	17 214	4 789	1 108	522	34.6	1.9
54193	Translation & interpretation services	6	1 037	517	105	15	2.0	33.8
541930	Translation & interpretation services	6	1 037	517	105	15	2.0	33.8
54199	All other professional, scientific, & technical services	10	2 810	996	225	46	14.5	7.6
541990	All other professional, scientific, & technical services	10	2 810	996	225	46	14.5	7.6

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	HAWAII								
54	**Professional, scientific, & technical services**	**43**	**88 140**	**82 738**	**21 507**	**5 122**	**472**	**1.9**	**4.2**
541	Professional, scientific, & technical services	43	88 140	82 738	21 507	5 122	472	1.9	4.2
5411	Legal services	18	6 396	6 403	3 688	916	106	13.3	31.0
54111	Offices of lawyers	18	6 396	6 403	3 688	916	106	13.3	31.0
541110	Offices of lawyers	18	6 396	6 403	3 688	916	106	13.3	31.0
5411102	Legal aid societies & similar legal services	18	6 396	6 403	3 688	916	106	13.3	31.0
5417	Scientific research & development services	25	81 744	76 335	17 819	4 206	366	1.0	2.1
54171	R&D in the physical, engineering, & life sciences	17	79 390	74 020	17 032	4 014	345	.3	1.4
541710	R&D in the physical, engineering, & life sciences	17	79 390	74 020	17 032	4 014	345	.3	1.4
5417101	R&D in the physical & engineering sciences	6	D	D	D	D	c	D	D
5417102	Research & development in the life sciences	11	D	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	8	2 354	2 315	787	192	21	26.0	23.7
541720	R&D in the social sciences & humanities	8	2 354	2 315	787	192	21	26.0	23.7

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HONOLULU, HI MSA							
54	**Professional, scientific, & technical services**	**1 917**	**1 400 629**	**546 818**	**118 390**	**13 729**	**20.7**	**7.1**
541	Professional, scientific, & technical services	1 917	1 400 629	546 818	118 390	13 729	20.7	7.1
5411	Legal services	615	468 088	193 887	38 906	3 782	17.4	5.8
54111	Offices of lawyers	604	D	D	D	h	D	D
541110	Offices of lawyers	604	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	604	D	D	D	h	D	D
54119	Other legal services	11	D	D	D	e	D	D
541191	Title abstract & settlement offices	11	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	326	179 515	68 523	16 921	2 515	18.6	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	326	179 515	68 523	16 921	2 515	18.6	7.5
541211	Offices of certified public accountants	207	142 264	54 105	13 087	1 583	17.2	4.1
541213	Tax return preparation services	28	6 546	3 024	1 191	510	24.6	14.1
541219	Other accounting services	82	12 173	4 885	1 105	237	58.7	16.1
5413	Architectural, engineering, & related services	383	386 697	152 312	33 225	3 288	24.3	4.9
54131	Architectural services	126	130 702	42 322	8 714	928	16.9	2.6
541310	Architectural services	126	130 702	42 322	8 714	928	16.9	2.6
54133	Engineering services	222	239 796	102 658	22 805	2 181	29.0	6.3
541330	Engineering services	222	239 796	102 658	22 805	2 181	29.0	6.3
54135	Building inspection services	6	D	D	D	a	D	D
541350	Building inspection services	6	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	13	6 339	3 392	735	80	18.5	–
541370	Surveying & mapping (except geophysical) services	13	6 339	3 392	735	80	18.5	–
54138	Testing laboratories	13	D	D	D	b	D	D
541380	Testing laboratories	13	D	D	D	b	D	D
5414	Specialized design services	70	31 497	6 924	1 541	234	25.7	12.0
54141	Interior design services	22	D	D	D	b	D	D
541410	Interior design services	22	D	D	D	b	D	D
54143	Graphic design services	46	16 342	4 128	886	153	37.0	12.2
541430	Graphic design services	46	16 342	4 128	886	153	37.0	12.2
5414301	Graphic design services (except commercial art & medical artists)	41	D	D	D	c	D	D
5415	Computer systems design & related services	105	91 074	36 003	8 141	848	10.6	12.6
54151	Computer systems design & related services	105	91 074	36 003	8 141	848	10.6	12.6
541511	Custom computer programming services	47	38 873	17 541	3 959	412	8.2	9.9
541512	Computer systems design services	50	40 818	13 035	3 031	285	15.6	18.4
5415121	Computer systems integrators	23	33 739	10 297	2 445	208	11.4	20.5
5415122	Computer systems consultants (except systems integrators)	27	7 079	2 738	586	77	35.6	8.3
5416	Management, scientific, & technical consulting services	196	87 133	28 633	6 912	881	25.3	16.5
54161	Management consulting services	143	60 972	19 335	4 327	549	22.0	17.0
541611	Administrative management & general management consulting service	62	20 473	7 231	1 528	188	38.6	16.4
541612	Human resources & executive search consulting services	20	D	D	D	b	D	D
541613	Marketing consulting services	42	24 831	5 878	1 378	173	13.7	26.2
541618	Other management consulting services	10	D	D	D	b	D	D
54162	Environmental consulting services	24	18 200	5 729	1 715	213	28.9	19.3
541620	Environmental consulting services	24	18 200	5 729	1 715	213	28.9	19.3
54169	Other scientific & technical consulting services	29	7 961	3 569	870	119	43.0	5.8
541690	Other scientific & technical consulting services	29	7 961	3 569	870	119	43.0	5.8
5417	Scientific research & development services	16	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	14	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	12	D	D	D	c	D	D
5418	Advertising & related services	116	72 204	26 639	6 356	762	34.6	7.0
54181	Advertising agencies	58	48 163	18 910	4 487	448	34.8	6.2
541810	Advertising agencies	58	48 163	18 910	4 487	448	34.8	6.2
54182	Public relations agencies	12	D	D	D	b	D	D
541820	Public relations agencies	12	D	D	D	b	D	D
54189	Other services related to advertising	22	7 889	1 567	348	102	13.9	8.8
541890	Other services related to advertising	22	7 889	1 567	348	102	13.9	8.8
5418901	Welcoming services	6	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	90	D	D	D	g	D	D
54192	Photographic services	71	34 597	9 055	2 045	803	28.3	7.0
541921	Photographic studios, portrait	42	D	D	D	e	D	D
541922	Commercial photography	29	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE HAWAII METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**563**	**173 407**	**59 648**	**13 047**	**2 014**	**36.3**	**9.3**
541	Professional, scientific, & technical services	563	173 407	59 648	13 047	2 014	36.3	9.3
5411	Legal services	171	62 764	19 727	4 215	543	26.4	9.1
54111	Offices of lawyers	167	D	D	D	f	D	D
541110	Offices of lawyers	167	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	167	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	141	32 865	13 509	3 159	640	50.0	12.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	141	32 865	13 509	3 159	640	50.0	12.4
541211	Offices of certified public accountants	68	21 678	8 815	1 988	295	50.7	6.9
541213	Tax return preparation services	14	2 866	1 204	337	160	26.1	1.4
541219	Other accounting services	56	7 115	2 855	672	169	65.9	18.6
5413	Architectural, engineering, & related services	115	39 327	15 850	3 460	447	39.8	3.0
54131	Architectural services	39	10 986	3 445	697	85	43.5	1.9
541310	Architectural services	39	10 986	3 445	697	85	43.5	1.9
54133	Engineering services	54	23 096	9 972	2 138	266	40.3	4.2
541330	Engineering services	54	23 096	9 972	2 138	266	40.3	4.2
54137	Surveying & mapping (except geophysical) services	14	3 859	1 852	434	70	33.3	–
541370	Surveying & mapping (except geophysical) services	14	3 859	1 852	434	70	33.3	–
5414	Specialized design services	18	3 735	787	179	29	43.2	–
54143	Graphic design services	12	2 413	452	103	20	24.2	–
541430	Graphic design services	12	2 413	452	103	20	24.2	–
5415	Computer systems design & related services	19	6 861	2 364	525	58	20.6	2.6
54151	Computer systems design & related services	19	6 861	2 364	525	58	20.6	2.6
5416	Management, scientific, & technical consulting services	44	10 594	3 484	619	99	39.3	35.5
54161	Management consulting services	30	7 576	2 047	243	56	46.8	36.3
541612	Human resources & executive search consulting services	8	D	D	D	a	D	D
5418	Advertising & related services	19	6 367	1 376	267	49	52.5	15.4
5419	Other professional, scientific, & technical services	34	D	D	D	c	D	D
54192	Photographic services	31	8 433	2 083	505	126	44.5	.5
541921	Photographic studios, portrait	28	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	HONOLULU, HI MSA								
54	**Professional, scientific, & technical services**	**31**	**26 323**	**24 716**	**9 230**	**2 280**	**266**	**3.2**	**10.8**
541	Professional, scientific, & technical services	31	26 323	24 716	9 230	2 280	266	3.2	10.8
5411	Legal services	11	D	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	11	D	D	D	D	b	D	D
5417	Scientific research & development services	20	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	14	D	D	D	D	c	D	D
	AREA OUTSIDE HAWAII METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**12**	**61 817**	**58 022**	**12 277**	**2 842**	**206**	**1.4**	**1.4**
541	Professional, scientific, & technical services	12	61 817	58 022	12 277	2 842	206	1.4	1.4
5417	Scientific research & development services	5	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	D	c	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HAWAII COUNTY, HI							
54	**Professional, scientific, & technical services**	**246**	**73 290**	**24 923**	**5 687**	**933**	**33.0**	**11.5**
541	Professional, scientific, & technical services	246	73 290	24 923	5 687	933	33.0	11.5
5411	Legal services	92	33 887	9 972	2 372	315	23.2	8.6
54111	Offices of lawyers	89	D	D	D	e	D	D
541110	Offices of lawyers	89	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	89	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	54	13 396	5 338	1 367	312	54.2	13.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	54	13 396	5 338	1 367	312	54.2	13.8
541211	Offices of certified public accountants	28	9 183	3 629	845	135	54.4	12.7
541213	Tax return preparation services	3	1 297	565	210	112	D	–
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	55	15 035	6 591	1 389	197	35.3	6.0
54131	Architectural services	16	D	D	D	b	D	D
541310	Architectural services	16	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	5 508	1 532	290	48	24.8	46.2
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	7	1 572	527	64	10	82.5	2.1
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
	HONOLULU COUNTY, HI *							
54	**Professional, scientific, & technical services**	**1 917**	**1 400 629**	**546 818**	**118 390**	**13 729**	**20.7**	**7.1**
541	Professional, scientific, & technical services	1 917	1 400 629	546 818	118 390	13 729	20.7	7.1
5411	Legal services	615	468 088	193 887	38 906	3 782	17.4	5.8
54111	Offices of lawyers	604	D	D	D	h	D	D
541110	Offices of lawyers	604	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	604	D	D	D	h	D	D
54119	Other legal services	11	D	D	D	e	D	D
541191	Title abstract & settlement offices	11	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	326	179 515	68 523	16 921	2 515	18.6	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	326	179 515	68 523	16 921	2 515	18.6	7.5
541211	Offices of certified public accountants	207	142 264	54 105	13 087	1 583	17.2	4.1
541213	Tax return preparation services	28	6 546	3 024	1 191	510	24.6	14.1
541219	Other accounting services	82	12 173	4 885	1 105	237	58.7	16.1
5413	Architectural, engineering, & related services	383	386 697	152 312	33 225	3 288	24.3	4.9
54131	Architectural services	126	130 702	42 322	8 714	928	16.9	2.6
541310	Architectural services	126	130 702	42 322	8 714	928	16.9	2.6
54133	Engineering services	222	239 796	102 658	22 805	2 181	29.0	6.3
541330	Engineering services	222	239 796	102 658	22 805	2 181	29.0	6.3
54135	Building inspection services	6	D	D	D	a	D	D
541350	Building inspection services	6	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	13	6 339	3 392	735	80	18.5	–
541370	Surveying & mapping (except geophysical) services	13	6 339	3 392	735	80	18.5	–
54138	Testing laboratories	13	D	D	D	b	D	D
541380	Testing laboratories	13	D	D	D	b	D	D
5414	Specialized design services	70	31 497	6 924	1 541	234	25.7	12.0
54141	Interior design services	22	D	D	D	b	D	D
541410	Interior design services	22	D	D	D	b	D	D
54143	Graphic design services	46	16 342	4 128	886	153	37.0	12.2
541430	Graphic design services	46	16 342	4 128	886	153	37.0	12.2
5414301	Graphic design services (except commercial art & medical artists)	41	D	D	D	c	D	D
5415	Computer systems design & related services	105	91 074	36 003	8 141	848	10.6	12.6
54151	Computer systems design & related services	105	91 074	36 003	8 141	848	10.6	12.6
541511	Custom computer programming services	47	38 873	17 541	3 959	412	8.2	9.9
541512	Computer systems design services	50	40 818	13 035	3 031	285	15.6	18.4
5415121	Computer systems integrators	23	33 739	10 297	2 445	208	11.4	20.5
5415122	Computer systems consultants (except systems integrators)	27	7 079	2 738	586	77	35.6	8.3
5416	Management, scientific, & technical consulting services	196	87 133	28 633	6 912	881	25.3	16.5
54161	Management consulting services	143	60 972	19 335	4 327	549	22.0	17.0
541611	Administrative management & general management consulting service	62	20 473	7 231	1 528	188	38.6	16.4
541612	Human resources & executive search consulting services	20	D	D	D	b	D	D
541613	Marketing consulting services	42	24 831	5 878	1 378	173	13.7	26.2
541618	Other management consulting services	10	D	D	D	b	D	D
54162	Environmental consulting services	24	18 200	5 729	1 715	213	28.9	19.3
541620	Environmental consulting services	24	18 200	5 729	1 715	213	28.9	19.3
54169	Other scientific & technical consulting services	29	7 961	3 569	870	119	43.0	5.8
541690	Other scientific & technical consulting services	29	7 961	3 569	870	119	43.0	5.8
5417	Scientific research & development services	16	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	14	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	12	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HONOLULU COUNTY, HI *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	116	72 204	26 639	6 356	762	34.6	7.0
54181	Advertising agencies	58	48 163	18 910	4 487	448	34.8	6.2
541810	Advertising agencies	58	48 163	18 910	4 487	448	34.8	6.2
54182	Public relations agencies	12	D	D	D	b	D	D
541820	Public relations agencies	12	D	D	D	b	D	D
54189	Other services related to advertising	22	7 889	1 567	348	102	13.9	8.8
541890	Other services related to advertising	22	7 889	1 567	348	102	13.9	8.8
5418901	Welcoming services	6	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	90	D	D	D	g	D	D
54192	Photographic services	71	34 597	9 055	2 045	803	28.3	7.0
541921	Photographic studios, portrait	42	D	D	D	e	D	D
541922	Commercial photography	29	D	D	D	e	D	D
	KAUAI COUNTY, HI							
54	**Professional, scientific, & technical services**	**90**	**24 952**	**8 994**	**1 874**	**327**	**39.1**	**8.2**
541	Professional, scientific, & technical services	90	24 952	8 994	1 874	327	39.1	8.2
5411	Legal services	20	6 075	2 234	339	47	28.8	14.6
54111	Offices of lawyers	20	6 075	2 234	339	47	28.8	14.6
541110	Offices of lawyers	20	6 075	2 234	339	47	28.8	14.6
5411101	Offices of lawyers (except legal aid societies)	20	6 075	2 234	339	47	28.8	14.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	5 673	2 461	598	133	50.8	17.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	5 673	2 461	598	133	50.8	17.7
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	5 303	2 182	553	77	43.6	1.1
5418	Advertising & related services	4	1 626	332	88	21	60.9	–
	MAUI COUNTY, HI *							
54	**Professional, scientific, & technical services**	**227**	**75 165**	**25 731**	**5 486**	**754**	**38.6**	**7.6**
541	Professional, scientific, & technical services	227	75 165	25 731	5 486	754	38.6	7.6
5411	Legal services	59	22 802	7 521	1 504	181	30.6	8.5
54111	Offices of lawyers	58	D	D	D	c	D	D
541110	Offices of lawyers	58	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	58	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	59	13 796	5 710	1 194	195	45.6	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	59	13 796	5 710	1 194	195	45.6	8.8
541211	Offices of certified public accountants	29	9 585	4 021	842	121	48.2	1.5
541213	Tax return preparation services	6	968	432	55	13	45.9	4.1
541219	Other accounting services	24	3 243	1 257	297	61	37.8	31.8
5413	Architectural, engineering, & related services	43	18 989	7 077	1 518	173	42.3	1.1
54131	Architectural services	18	6 337	1 992	421	44	37.6	.8
541310	Architectural services	18	6 337	1 992	421	44	37.6	.8
54133	Engineering services	21	11 294	4 524	994	108	43.5	1.4
541330	Engineering services	21	11 294	4 524	994	108	43.5	1.4
5414	Specialized design services	10	2 090	510	119	16	52.2	–
5415	Computer systems design & related services	9	3 941	1 308	317	30	22.5	–
54151	Computer systems design & related services	9	3 941	1 308	317	30	22.5	–
5416	Management, scientific, & technical consulting services	18	4 039	1 410	296	47	45.4	28.2
5418	Advertising & related services	8	3 169	517	115	18	33.2	30.0
5419	Other professional, scientific, & technical services	21	6 339	1 678	423	94	45.3	4.0
54192	Photographic services	19	D	D	D	b	D	D
541921	Photographic studios, portrait	18	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AHUIMANU, HI							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	AIEA, HI							
54	**Professional, scientific, & technical services**	**30**	**12 612**	**5 296**	**1 314**	**170**	**25.3**	**9.0**
541	Professional, scientific, & technical services	30	12 612	5 296	1 314	170	25.3	9.0
5413	Architectural, engineering, & related services	9	6 066	2 901	767	84	29.1	18.7
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	CAPTAIN COOK, HI							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	EWA BEACH, HI							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HAIKU-PAUWELA, HI							
54	**Professional, scientific, & technical services**	**8**	**545**	**115**	**13**	**3**	**67.2**	**9.2**
	HALAWA, HI							
54	**Professional, scientific, & technical services**	**6**	**1 782**	**534**	**114**	**15**	**73.7**	**–**
541	Professional, scientific, & technical services	6	1 782	534	114	15	73.7	–
	HANAMAULU, HI							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	HAWAIIAN BEACHES, HI							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	HEEIA, HI							
54	**Professional, scientific, & technical services**	**3**	**295**	**79**	**6**	**3**	**D**	**10.2**
	HILO, HI							
54	**Professional, scientific, & technical services**	**124**	**35 648**	**13 798**	**3 086**	**573**	**37.5**	**19.5**
541	Professional, scientific, & technical services	124	35 648	13 798	3 086	573	37.5	19.5
5411	Legal services	47	11 087	3 872	878	149	38.2	16.6
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	9 452	3 803	975	236	57.7	18.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	9 452	3 803	975	236	57.7	18.9
541211	Offices of certified public accountants	22	6 814	2 608	605	104	65.8	16.3
541213	Tax return preparation services	1	D	D	D	b	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	8 689	4 371	928	124	25.3	9.0
5416	Management, scientific, & technical consulting services	8	4 384	1 169	218	27	16.3	57.8
54161	Management consulting services	6	D	D	D	a	D	D
	HOLUALOA, HI							
54	**Professional, scientific, & technical services**	**5**	**709**	**170**	**39**	**10**	**88.3**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HONOLULU, HI *							
54	**Professional, scientific, & technical services**	**1 650**	**1 282 534**	**503 208**	**108 570**	**12 014**	**19.7**	**6.8**
541	Professional, scientific, & technical services	1 650	1 282 534	503 208	108 570	12 014	19.7	6.8
5411	Legal services	574	457 741	190 354	38 184	3 693	17.1	5.7
54111	Offices of lawyers	567	433 408	177 429	35 485	3 306	18.1	5.1
541110	Offices of lawyers	567	433 408	177 429	35 485	3 306	18.1	5.1
5411101	Offices of lawyers (except legal aid societies)	567	433 408	177 429	35 485	3 306	18.1	5.1
54119	Other legal services	7	24 333	12 925	2 699	387	–	16.9
541191	Title abstract & settlement offices	7	24 333	12 925	2 699	387	–	16.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	281	170 800	64 829	15 863	2 178	17.4	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	281	170 800	64 829	15 863	2 178	17.4	7.4
541211	Offices of certified public accountants	189	138 208	52 399	12 697	1 512	15.9	4.2
541213	Tax return preparation services	19	3 799	1 795	712	281	33.2	7.1
541219	Other accounting services	64	10 261	4 126	916	200	61.2	18.2
5413	Architectural, engineering, & related services	323	348 870	139 432	30 227	2 936	22.5	4.4
54131	Architectural services	120	129 670	41 911	8 628	911	16.3	2.5
541310	Architectural services	120	129 670	41 911	8 628	911	16.3	2.5
54133	Engineering services	177	205 984	91 668	20 255	1 881	26.7	5.6
541330	Engineering services	177	205 984	91 668	20 255	1 881	26.7	5.6
54137	Surveying & mapping (except geophysical) services	13	6 339	3 392	735	80	18.5	–
541370	Surveying & mapping (except geophysical) services	13	6 339	3 392	735	80	18.5	–
54138	Testing laboratories	8	6 181	2 134	536	50	7.4	7.8
541380	Testing laboratories	8	6 181	2 134	536	50	7.4	7.8
5414	Specialized design services	62	30 331	6 759	1 495	223	24.4	11.1
54141	Interior design services	18	D	D	D	b	D	D
541410	Interior design services	18	D	D	D	b	D	D
54143	Graphic design services	43	16 109	4 089	878	150	36.7	12.4
541430	Graphic design services	43	16 109	4 089	878	150	36.7	12.4
5414301	Graphic design services (except commercial art & medical artists)	39	D	D	D	c	D	D
5415	Computer systems design & related services	75	68 976	25 313	6 022	574	12.7	13.0
54151	Computer systems design & related services	75	68 976	25 313	6 022	574	12.7	13.0
541511	Custom computer programming services	34	D	D	D	e	D	D
541512	Computer systems design services	35	33 065	9 338	2 482	215	17.3	17.1
5415121	Computer systems integrators	20	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	154	74 613	24 578	5 862	721	23.3	17.1
54161	Management consulting services	115	56 257	17 753	3 984	482	22.3	16.8
541611	Administrative management & general management consulting service	52	D	D	D	c	D	D
541612	Human resources & executive search consulting services	20	D	D	D	b	D	D
541613	Marketing consulting services	34	23 934	5 663	1 334	158	13.3	25.3
541618	Other management consulting services	4	D	D	D	b	D	D
54162	Environmental consulting services	15	11 260	3 585	1 091	128	14.5	25.7
541620	Environmental consulting services	15	11 260	3 585	1 091	128	14.5	25.7
54169	Other scientific & technical consulting services	24	7 096	3 240	787	111	44.9	5.8
541690	Other scientific & technical consulting services	24	7 096	3 240	787	111	44.9	5.8
5417	Scientific research & development services	8	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	8	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	8	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	7	D	D	D	c	D	D
5418	Advertising & related services	104	69 515	26 058	6 224	725	34.6	6.7
54181	Advertising agencies	54	47 819	18 848	4 480	446	34.9	5.7
541810	Advertising agencies	54	47 819	18 848	4 480	446	34.9	5.7
54182	Public relations agencies	11	D	D	D	b	D	D
541820	Public relations agencies	11	D	D	D	b	D	D
54189	Other services related to advertising	18	D	D	D	b	D	D
541890	Other services related to advertising	18	D	D	D	b	D	D
5418901	Welcoming services	5	D	D	D	b	D	D
5418903	Sign painting & lettering shop	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	69	D	D	D	f	D	D
54192	Photographic services	53	27 705	7 548	1 692	480	30.4	5.2
541921	Photographic studios, portrait	29	15 144	3 987	918	226	21.8	7.3
541922	Commercial photography	24	12 561	3 561	774	254	40.7	2.6
	KAHALUU, HI							
54	**Professional, scientific, & technical services**	**6**	**1 060**	**150**	**46**	**19**	**89.1**	**–**
541	Professional, scientific, & technical services	6	1 060	150	46	19	89.1	–
	KAHULUI, HI							
54	**Professional, scientific, & technical services**	**27**	**10 423**	**3 277**	**656**	**78**	**23.6**	**6.7**
541	Professional, scientific, & technical services	27	10 423	3 277	656	78	23.6	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 947	583	105	19	98.0	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 947	583	105	19	98.0	2.0
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
5418	Advertising & related services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KAILUA, HI (HAWAII COUNTY)							
54	**Professional, scientific, & technical services**	**58**	**26 680**	**8 179**	**1 929**	**230**	**22.1**	**3.2**
541	Professional, scientific, & technical services	58	26 680	8 179	1 929	230	22.1	3.2
5411	Legal services	28	18 096	5 249	1 317	138	11.9	2.9
54111	Offices of lawyers	27	D	D	D	c	D	D
541110	Offices of lawyers	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 014	1 225	301	45	38.3	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 014	1 225	301	45	38.3	1.9
5413	Architectural, engineering, & related services	13	4 227	1 447	295	42	43.3	2.5
	KAILUA, HI (HONOLULU COUNTY)							
54	**Professional, scientific, & technical services**	**67**	**20 399**	**7 785**	**1 495**	**202**	**32.5**	**13.7**
541	Professional, scientific, & technical services	67	20 399	7 785	1 495	202	32.5	13.7
5411	Legal services	12	4 394	1 566	287	27	19.9	6.1
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 494	574	123	30	56.0	38.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 494	574	123	30	56.0	38.1
5413	Architectural, engineering, & related services	15	4 339	1 306	304	36	23.0	29.1
5415	Computer systems design & related services	6	3 784	2 272	294	49	2.8	–
54151	Computer systems design & related services	6	3 784	2 272	294	49	2.8	–
5416	Management, scientific, & technical consulting services	12	3 834	1 550	368	46	37.1	16.3
	KALAHEO, HI							
54	**Professional, scientific, & technical services**	**5**	**454**	**143**	**40**	**10**	**100.0**	**–**
	KALAOA, HI							
54	**Professional, scientific, & technical services**	**3**	**494**	**185**	**53**	**8**	**D**	**–**
	KANEOHE, HI							
54	**Professional, scientific, & technical services**	**25**	**7 596**	**2 615**	**509**	**97**	**37.5**	**13.1**
541	Professional, scientific, & technical services	25	7 596	2 615	509	97	37.5	13.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	KAPAA, HI							
54	**Professional, scientific, & technical services**	**12**	**2 599**	**956**	**176**	**56**	**66.7**	**3.0**
541	Professional, scientific, & technical services	12	2 599	956	176	56	66.7	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 269	603	114	42	53.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 269	603	114	42	53.7	–
	KAUNAKAKAI, HI							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	KEKAHA, HI							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	KIHEI, HI							
54	**Professional, scientific, & technical services**	**31**	**6 994**	**2 059**	**507**	**89**	**57.9**	**25.0**
541	Professional, scientific, & technical services	31	6 994	2 059	507	89	57.9	25.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 285	675	129	24	55.7	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 285	675	129	24	55.7	11.9
5418	Advertising & related services	3	D	D	D	a	D	D
	LAHAINA, HI							
54	**Professional, scientific, & technical services**	**14**	**3 444**	**1 118**	**268**	**42**	**37.6**	**4.8**
541	Professional, scientific, & technical services	14	3 444	1 118	268	42	37.6	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 068	506	106	17	68.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 068	506	106	17	68.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAIE, HI							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	c	D	D
54192	Photographic services	1	D	D	D	c	D	D
	LIHUE, HI							
54	**Professional, scientific, & technical services**	**39**	**10 849**	**4 463**	**908**	**149**	**34.6**	**9.2**
541	Professional, scientific, & technical services	39	10 849	4 463	908	149	34.6	9.2
5411	Legal services	13	4 969	1 996	291	39	32.6	2.2
54111	Offices of lawyers	13	4 969	1 996	291	39	32.6	2.2
541110	Offices of lawyers	13	4 969	1 996	291	39	32.6	2.2
5411101	Offices of lawyers (except legal aid societies)	13	4 969	1 996	291	39	32.6	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 189	1 417	368	66	36.1	26.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 189	1 417	368	66	36.1	26.2
5413	Architectural, engineering, & related services	7	2 010	872	217	37	33.5	3.0
	MAKAHA, HI							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MAKAKILO CITY, HI							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MAKAWAO, HI							
54	**Professional, scientific, & technical services**	**7**	**1 387**	**622**	**72**	**24**	**47.9**	**4.7**
541	Professional, scientific, & technical services	7	1 387	622	72	24	47.9	4.7
	MAUNAWILI, HI							
54	**Professional, scientific, & technical services**	**6**	**2 372**	**578**	**170**	**38**	**12.7**	**–**
541	Professional, scientific, & technical services	6	2 372	578	170	38	12.7	–
	MILILANI TOWN, HI							
54	**Professional, scientific, & technical services**	**14**	**11 120**	**5 733**	**1 192**	**87**	**65.7**	**.6**
541	Professional, scientific, & technical services	14	11 120	5 733	1 192	87	65.7	.6
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
	MOUNTAIN VIEW, HI							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	NAPILI-HONOKOWAI, HI							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	PEARL CITY, HI							
54	**Professional, scientific, & technical services**	**12**	**6 418**	**2 596**	**604**	**91**	**58.2**	**27.3**
541	Professional, scientific, & technical services	12	6 418	2 596	604	91	58.2	27.3
5413	Architectural, engineering, & related services	6	3 986	1 842	370	54	50.0	33.6
	PUKALANI, HI							
54	**Professional, scientific, & technical services**	**9**	**1 733**	**700**	**128**	**24**	**70.6**	**12.1**
541	Professional, scientific, & technical services	9	1 733	700	128	24	70.6	12.1
	PUPUKEA, HI							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SCHOFIELD BARRACKS, HI							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WAHIAWA, HI							
54	**Professional, scientific, & technical services**	**8**	**1 439**	**527**	**146**	**26**	**39.1**	**9.2**
541	Professional, scientific, & technical services	8	1 439	527	146	26	39.1	9.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 017	428	121	21	48.2	13.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 017	428	121	21	48.2	13.0
	WAIANAE, HI							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
	WAILEA-MAKENA, HI							
54	**Professional, scientific, & technical services**	**11**	**1 211**	**317**	**68**	**12**	**82.7**	**11.6**
541	Professional, scientific, & technical services	11	1 211	317	68	12	82.7	11.6
	WAILUA HOMESTEADS, HI							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	WAILUKU, HI							
54	**Professional, scientific, & technical services**	**96**	**45 325**	**16 527**	**3 606**	**447**	**32.5**	**5.3**
541	Professional, scientific, & technical services	96	45 325	16 527	3 606	447	32.5	5.3
5411	Legal services	45	20 225	6 872	1 376	163	28.6	7.0
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	7 581	3 069	711	105	24.0	10.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	7 581	3 069	711	105	24.0	10.8
541211	Offices of certified public accountants	14	5 657	2 305	534	74	26.3	1.8
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	14 342	5 555	1 278	140	40.3	1.1
54133	Engineering services	15	10 246	4 149	953	101	41.8	1.5
541330	Engineering services	15	10 246	4 149	953	101	41.8	1.5
5419	Other professional, scientific, & technical services	3	2 087	646	173	27	D	–
54192	Photographic services	3	2 087	646	173	27	D	–
	WAIMALU, HI							
54	**Professional, scientific, & technical services**	**22**	**12 334**	**6 077**	**1 609**	**380**	**23.8**	**5.7**
541	Professional, scientific, & technical services	22	12 334	6 077	1 609	380	23.8	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	2 151	1 067	446	213	18.9	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	2 151	1 067	446	213	18.9	2.0
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	4 097	1 574	395	36	47.0	–
	WAIMANALO, HI							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	WAIPAHU, HI							
54	**Professional, scientific, & technical services**	**15**	**3 675**	**1 354**	**387**	**49**	**13.6**	**14.4**
541	Professional, scientific, & technical services	15	3 675	1 354	387	49	13.6	14.4
5413	Architectural, engineering, & related services	3	2 214	1 022	299	22	–	–
	WAIPIO, HI							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HAWAII COUNTY, HI							
54	**Professional, scientific, & technical services**	**53**	**9 482**	**2 502**	**561**	**107**	**38.0**	**6.5**
541	Professional, scientific, & technical services	53	9 482	2 502	561	107	38.0	6.5
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF HONOLULU COUNTY, HI							
54	**Professional, scientific, & technical services**	**33**	**25 631**	**7 061**	**1 486**	**210**	**26.5**	**12.5**
541	Professional, scientific, & technical services	33	25 631	7 061	1 486	210	26.5	12.5
5413	Architectural, engineering, & related services	7	13 664	3 223	687	91	41.1	.5
54133	Engineering services	6	D	D	D	b	D	D
541330	Engineering services	6	D	D	D	b	D	D
5415	Computer systems design & related services	9	D	D	D	b	D	D
54151	Computer systems design & related services	9	D	D	D	b	D	D
541511	Custom computer programming services	5	D	D	D	b	D	D
	BALANCE OF KAUAI COUNTY, HI							
54	**Professional, scientific, & technical services**	**30**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	30	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	BALANCE OF MAUI COUNTY, HI							
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

HAWAII

Hawaii has no incorporated places in the sense of functioning governmental units; however, in agreement with Hawaiian law, the Census Bureau reports data for "census designated places" (CDPs) which have been designated as place equivalents. Those CDPs, only for the State of Hawaii, with 2,500 or more population are recognized.

Honolulu CDP. Aliamanu and Fort Shafter were erroneously reported separately as CDPs for the 1992 Economic Census. Aliamanu and Fort Shafter were corrected and made part of the Honolulu CDP.

Honolulu County is coextensive with Honolulu city which is not recognized for the economic census; however, Honolulu CDP is recognized for the economic census.

Island of Lanai. See "Maui County."

Island of Molokai. See "Maui County."

Maui County consists of four islands. The State requested that two of the islands, Lanai and Molokai, be recognized as "places" for the economic census. Included on the island of Molokai is the nonfunctioning county of Kalawao.

Waihee-Waiehu is a spelling correction from Waihee-Waiehue.

U.S. Census Bureau, 1997 Economic Census

Appendix E.
Metropolitan Areas

HAWAII

Honolulu, HI MSA

Honolulu County, HI

U.S. Census Bureau, 1997 Economic Census

Iowa

1997

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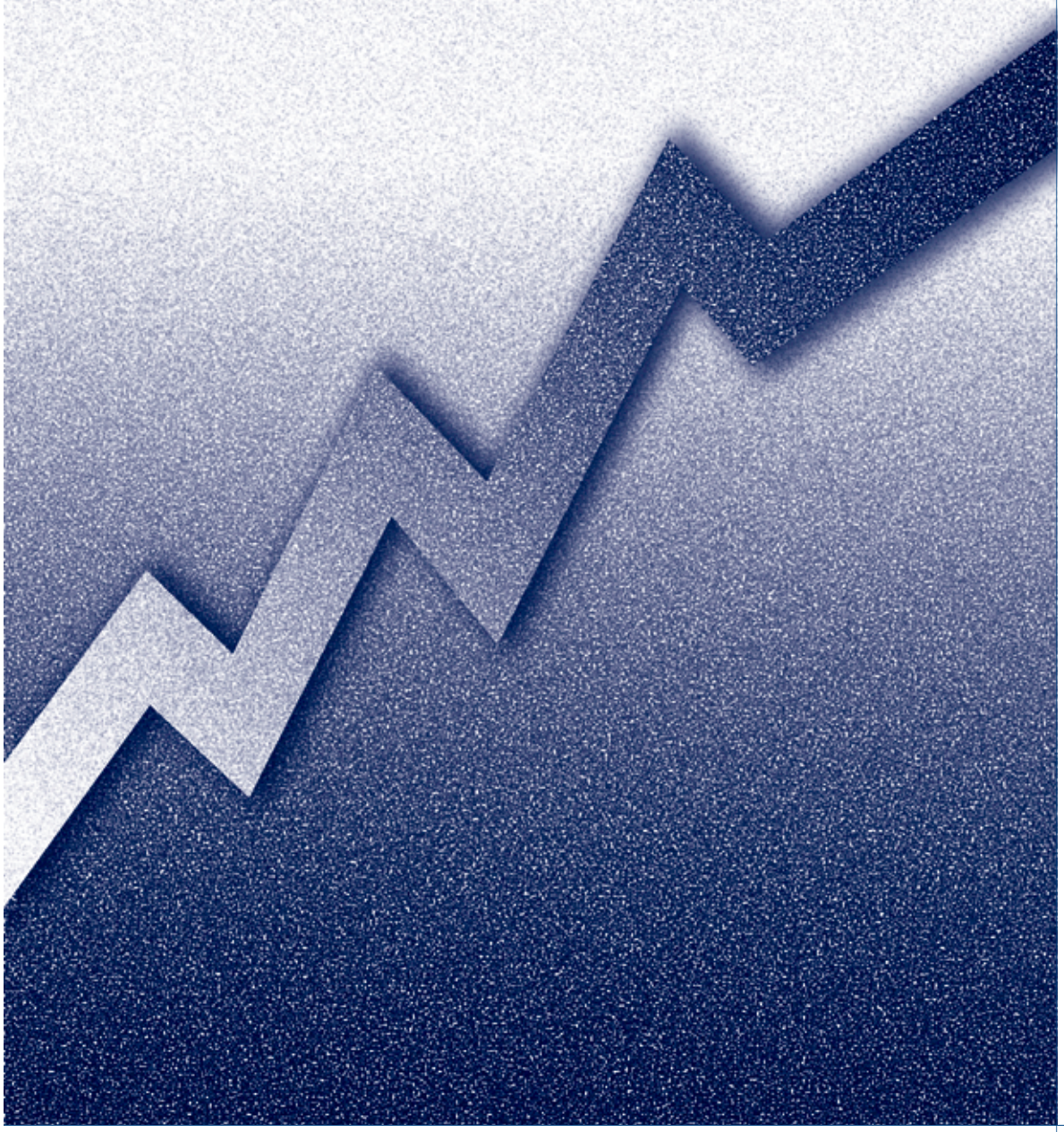
Professional, Scientific, and Technical Services

Geographic Area Series



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Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	IOWA							
54	**Professional, scientific, & technical services**	**4 670**	**2 435 560**	**887 854**	**197 700**	**31 115**	**23.2**	**5.2**
541	Professional, scientific, & technical services	4 670	2 435 560	887 854	197 700	31 115	23.2	5.2
5411	Legal services	1 629	618 332	230 501	46 860	7 332	30.6	3.5
54111	Offices of lawyers	1 493	582 767	214 043	43 032	6 575	30.7	3.6
541110	Offices of lawyers	1 493	582 767	214 043	43 032	6 575	30.7	3.6
5411101	Offices of lawyers (except legal aid societies)	1 493	582 767	214 043	43 032	6 575	30.7	3.6
54119	Other legal services	136	35 565	16 458	3 828	757	28.7	.8
541191	Title abstract & settlement offices	127	32 065	14 802	3 482	714	29.8	.9
541199	All other legal services	9	3 500	1 656	346	43	18.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	954	384 245	147 851	38 085	6 347	21.8	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	954	384 245	147 851	38 085	6 347	21.8	4.8
541211	Offices of certified public accountants	451	267 974	105 166	25 735	3 373	18.1	3.2
541213	Tax return preparation services	175	22 762	7 727	3 170	1 399	35.3	11.1
541214	Payroll services	18	15 870	12 278	3 318	333	8.4	7.1
541219	Other accounting services	310	77 639	22 680	5 862	1 242	33.4	8.0
5413	Architectural, engineering, & related services	519	362 700	159 799	33 989	4 220	24.3	5.9
54131	Architectural services	130	86 271	33 124	6 800	840	29.5	2.0
541310	Architectural services	130	86 271	33 124	6 800	840	29.5	2.0
54133	Engineering services	285	239 543	111 479	24 206	2 791	23.0	5.6
541330	Engineering services	285	239 543	111 479	24 206	2 791	23.0	5.6
54134	Drafting services	11	1 474	827	208	50	12.3	2.4
541340	Drafting services	11	1 474	827	208	50	12.3	2.4
54135	Building inspection services	10	1 775	484	115	25	24.3	–
541350	Building inspection services	10	1 775	484	115	25	24.3	–
54137	Surveying & mapping (except geophysical) services	46	9 309	4 344	793	176	28.9	5.4
541370	Surveying & mapping (except geophysical) services	46	9 309	4 344	793	176	28.9	5.4
54138	Testing laboratories	37	24 328	9 541	1 867	338	17.3	23.4
541380	Testing laboratories	37	24 328	9 541	1 867	338	17.3	23.4
5414	Specialized design services	159	54 093	12 860	2 789	493	32.0	3.5
54141	Interior design services	55	15 975	2 301	433	117	29.4	1.8
541410	Interior design services	55	15 975	2 301	433	117	29.4	1.8
54143	Graphic design services	104	38 118	10 559	2 356	376	33.1	4.2
541430	Graphic design services	104	38 118	10 559	2 356	376	33.1	4.2
5414301	Graphic design services (except commercial art & medical artists)	89	36 102	10 089	2 262	345	30.9	4.4
5414302	Commercial art	15	2 016	470	94	31	72.7	1.0
5415	Computer systems design & related services	326	347 506	122 213	27 208	2 876	17.4	7.5
54151	Computer systems design & related services	326	347 506	122 213	27 208	2 876	17.4	7.5
541511	Custom computer programming services	149	182 502	74 830	16 713	1 589	6.2	7.6
541512	Computer systems design services	147	156 921	44 503	10 062	1 214	28.7	7.7
5415121	Computer systems integrators	68	120 092	29 940	6 914	784	25.6	8.5
5415122	Computer systems consultants (except systems integrators)	79	36 829	14 563	3 148	430	38.9	4.9
541513	Computer facilities management services	2	D	D	D	b	D	D
541519	Other computer related services	28	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	454	149 494	51 358	11 052	1 736	32.1	10.9
54161	Management consulting services	331	117 552	39 962	8 670	1 367	30.3	8.5
541611	Administrative management & general management consulting service	145	40 315	13 529	3 252	621	39.1	15.5
541612	Human resources & executive search consulting services	85	20 945	9 181	1 941	271	52.4	7.0
5416121	Actuarial consulting	2	D	D	D	a	D	D
5416122	Executive placement services	42	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	41	5 216	1 889	474	80	56.2	9.3
541613	Marketing consulting services	52	19 367	6 069	1 246	203	33.6	9.9
541614	Process, physical distribution, & logistics consulting services	25	27 455	6 930	1 259	131	6.7	.5
541618	Other management consulting services	24	9 470	4 253	972	141	5.5	1.5
54162	Environmental consulting services	48	17 880	6 679	1 525	198	33.2	13.3
541620	Environmental consulting services	48	17 880	6 679	1 525	198	33.2	13.3
54169	Other scientific & technical consulting services	75	14 062	4 717	857	171	46.0	28.4
541690	Other scientific & technical consulting services	75	14 062	4 717	857	171	46.0	28.4
5417	Scientific research & development services	34	14 273	4 864	1 100	147	17.2	52.7
54171	R&D in the physical, engineering, & life sciences	28	13 029	4 348	1 000	123	11.8	57.4
541710	R&D in the physical, engineering, & life sciences	28	13 029	4 348	1 000	123	11.8	57.4
5417101	R&D in the physical & engineering sciences	8	1 123	339	66	23	63.3	36.7
5417102	Research & development in the life sciences	20	11 906	4 009	934	100	6.9	59.4
54172	Research & development in the social sciences & humanities	6	1 244	516	100	24	73.3	3.2
541720	R&D in the social sciences & humanities	6	1 244	516	100	24	73.3	3.2
5418	Advertising & related services	275	390 789	119 362	28 358	5 587	11.2	.9
54181	Advertising agencies	91	84 896	38 319	8 809	988	7.6	.4
541810	Advertising agencies	91	84 896	38 319	8 809	988	7.6	.4
54182	Public relations agencies	32	6 168	1 984	415	64	45.7	2.8
541820	Public relations agencies	32	6 168	1 984	415	64	45.7	2.8
54183	Media buying services	4	D	D	D	a	D	D
541830	Media buying services	4	D	D	D	a	D	D
54184	Media representatives	20	15 197	5 847	1 425	242	12.7	–
541840	Media representatives	20	15 197	5 847	1 425	242	12.7	–
5418401	Radio & television advertising representatives	10	10 379	4 128	1 011	152	.8	–
5418402	Publishers' advertising representatives	10	4 818	1 719	414	90	38.5	–
54185	Display advertising	18	19 813	6 041	1 419	268	23.4	8.5
541850	Display advertising	18	19 813	6 041	1 419	268	23.4	8.5
5418501	Display advertising (except outdoor)	6	9 627	2 654	666	153	46.8	15.5
5418502	Outdoor advertising services	12	10 186	3 387	753	115	1.2	2.0
54186	Direct mail advertising	22	108 152	49 106	11 812	3 212	10.1	.9
541860	Direct mail advertising	22	108 152	49 106	11 812	3 212	10.1	.9

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	IOWA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services—Con.							
54187	Advertising material distribution services	2	D	D	D	b	D	D
541870	Advertising material distribution services	2	D	D	D	b	D	D
54189	Other services related to advertising	86	149 455	15 717	3 973	761	11.1	.4
541890	Other services related to advertising	86	149 455	15 717	3 973	761	11.1	.4
5418902	Advertising specialties goods distributor	45	143 486	13 886	3 344	572	9.5	.3
5418903	Sign painting & lettering shop	32	3 673	907	201	64	57.6	1.8
5418909	All other advertising	9	2 296	924	428	125	36.3	–
5419	Other professional, scientific, & technical services	320	114 128	39 046	8 259	2 377	27.9	8.5
54191	Marketing research & public opinion polling	31	34 532	17 595	3 997	1 148	12.2	18.5
541910	Marketing research & public opinion polling	31	34 532	17 595	3 997	1 148	12.2	18.5
54192	Photographic services	248	67 400	18 145	3 547	1 052	30.5	3.7
541921	Photographic studios, portrait	216	57 901	14 728	2 648	887	31.5	3.8
541922	Commercial photography	32	9 499	3 417	899	165	24.6	3.3
54193	Translation & interpretation services	5	D	D	D	b	D	D
541930	Translation & interpretation services	5	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	36	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	36	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	IOWA								
54	**Professional, scientific, & technical services**	**32**	**18 470**	**20 229**	**8 784**	**2 174**	**274**	**9.8**	**11.9**
541	Professional, scientific, & technical services	32	18 470	20 229	8 784	2 174	274	9.8	11.9
5411	Legal services	15	6 047	5 663	3 585	926	127	–	–
54111	Offices of lawyers	15	6 047	5 663	3 585	926	127	–	–
541110	Offices of lawyers	15	6 047	5 663	3 585	926	127	–	–
5411102	Legal aid societies & similar legal services	15	6 047	5 663	3 585	926	127	–	–
5417	Scientific research & development services	17	12 423	14 566	5 199	1 248	147	14.6	17.7
54171	R&D in the physical, engineering, & life sciences	10	10 027	12 228	4 385	1 052	121	1.9	14.7
541710	R&D in the physical, engineering, & life sciences	10	10 027	12 228	4 385	1 052	121	1.9	14.7
5417101	R&D in the physical & engineering sciences	1	D	D	D	D	a	D	D
5417102	Research & development in the life sciences	9	D	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	7	2 396	2 338	814	196	26	68.0	30.2
541720	R&D in the social sciences & humanities	7	2 396	2 338	814	196	26	68.0	30.2

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CEDAR RAPIDS, IA MSA							
54	**Professional, scientific, & technical services**	**369**	**268 577**	**106 713**	**23 314**	**2 936**	**26.4**	**4.9**
541	Professional, scientific, & technical services	369	268 577	106 713	23 314	2 936	26.4	4.9
5411	Legal services	107	60 279	23 631	4 158	569	29.1	5.4
54111	Offices of lawyers	106	D	D	D	f	D	D
541110	Offices of lawyers	106	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	106	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	55	28 122	10 987	2 715	397	13.1	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	55	28 122	10 987	2 715	397	13.1	.5
541211	Offices of certified public accountants	22	22 529	8 791	2 072	228	6.9	.5
541213	Tax return preparation services	13	1 318	423	226	80	22.1	1.3
541219	Other accounting services	20	4 275	1 773	417	89	42.9	–
5413	Architectural, engineering, & related services	53	44 913	20 903	4 582	490	18.3	6.7
54131	Architectural services	14	11 474	4 298	807	98	25.4	1.4
541310	Architectural services	14	11 474	4 298	807	98	25.4	1.4
54133	Engineering services	29	30 496	15 431	3 472	343	16.7	3.5
541330	Engineering services	29	30 496	15 431	3 472	343	16.7	3.5
5414	Specialized design services	14	5 183	1 694	358	44	12.7	4.4
54143	Graphic design services	10	3 951	1 435	301	34	8.4	5.7
541430	Graphic design services	10	3 951	1 435	301	34	8.4	5.7
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5415	Computer systems design & related services	49	69 641	21 684	5 158	513	43.1	5.5
54151	Computer systems design & related services	49	69 641	21 684	5 158	513	43.1	5.5
541511	Custom computer programming services	22	30 509	12 807	3 142	324	7.9	12.6
541512	Computer systems design services	21	36 288	8 211	1 909	177	69.6	–
5415121	Computer systems integrators	12	33 887	7 198	1 688	144	68.3	–
5416	Management, scientific, & technical consulting services	34	10 397	4 662	1 008	110	67.3	3.0
54161	Management consulting services	30	9 449	4 313	976	106	69.1	3.3
5418	Advertising & related services	29	22 275	9 409	2 169	288	7.3	1.4
54181	Advertising agencies	11	15 242	7 458	1 704	200	.7	–
541810	Advertising agencies	11	15 242	7 458	1 704	200	.7	–
54189	Other services related to advertising	8	1 883	381	86	19	74.1	13.1
541890	Other services related to advertising	8	1 883	381	86	19	74.1	13.1
5419	Other professional, scientific, & technical services	26	D	D	D	f	D	D
54191	Marketing research & public opinion polling	4	D	D	D	e	D	D
541910	Marketing research & public opinion polling	4	D	D	D	e	D	D
54192	Photographic services	18	6 110	2 333	524	115	7.4	11.7
541921	Photographic studios, portrait	13	3 316	1 220	277	81	12.3	14.4
541922	Commercial photography	5	2 794	1 113	247	34	1.7	8.6
	DAVENPORT–MOLINE–ROCK ISLAND, IA–IL MSA							
54	**Professional, scientific, & technical services**	**605**	**353 264**	**134 361**	**29 858**	**4 308**	**22.1**	**7.3**
541	Professional, scientific, & technical services	605	353 264	134 361	29 858	4 308	22.1	7.3
5411	Legal services	206	82 719	30 317	6 152	941	26.4	3.9
54111	Offices of lawyers	193	77 860	28 257	5 703	854	26.3	3.0
541110	Offices of lawyers	193	77 860	28 257	5 703	854	26.3	3.0
5411101	Offices of lawyers (except legal aid societies)	193	77 860	28 257	5 703	854	26.3	3.0
54119	Other legal services	13	4 859	2 060	449	87	28.9	19.3
541191	Title abstract & settlement offices	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	112	46 546	18 436	4 976	754	25.6	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	112	46 546	18 436	4 976	754	25.6	7.5
541211	Offices of certified public accountants	41	36 564	14 134	3 893	451	17.9	1.2
541213	Tax return preparation services	27	2 511	1 148	372	135	24.5	23.3
541219	Other accounting services	41	D	D	D	c	D	D
5413	Architectural, engineering, & related services	66	47 153	25 152	5 290	602	28.6	7.6
54133	Engineering services	44	39 573	21 750	4 677	497	27.0	8.1
541330	Engineering services	44	39 573	21 750	4 677	497	27.0	8.1
5414	Specialized design services	25	16 064	2 627	549	105	44.4	–
54141	Interior design services	6	9 571	946	180	35	54.4	–
541410	Interior design services	6	9 571	946	180	35	54.4	–
54143	Graphic design services	17	D	D	D	b	D	D
541430	Graphic design services	17	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	15	5 683	1 534	337	57	29.8	–
5415	Computer systems design & related services	48	100 703	38 045	8 463	786	3.6	2.3
54151	Computer systems design & related services	48	100 703	38 045	8 463	786	3.6	2.3
541511	Custom computer programming services	22	34 145	19 260	4 303	340	1.4	.9
541512	Computer systems design services	18	58 992	17 109	3 889	418	.7	3.2
5415121	Computer systems integrators	12	46 493	9 386	2 302	258	.4	3.4
5415122	Computer systems consultants (except systems integrators)	6	12 499	7 723	1 587	160	2.1	2.4
5416	Management, scientific, & technical consulting services	79	25 893	9 973	2 208	386	44.2	27.7
54161	Management consulting services	57	19 873	8 110	1 878	335	45.2	25.0
541611	Administrative management & general management consulting service	18	8 077	3 127	984	198	11.1	60.5
541612	Human resources & executive search consulting services	17	4 192	1 991	344	60	96.7	1.7
541613	Marketing consulting services	8	4 039	1 291	205	25	89.4	–
54169	Other scientific & technical consulting services	10	3 151	933	133	16	33.4	64.6
541690	Other scientific & technical consulting services	10	3 151	933	133	16	33.4	64.6

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DAVENPORT–MOLINE–ROCK ISLAND, IA–IL MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	39	22 989	6 209	1 406	239	33.3	1.7
54181	Advertising agencies	17	7 967	2 971	652	97	–	1.3
541810	Advertising agencies	17	7 967	2 971	652	97	–	1.3
54189	Other services related to advertising	10	5 239	685	165	33	46.1	5.0
541890	Other services related to advertising	10	5 239	685	165	33	46.1	5.0
5419	Other professional, scientific, & technical services	27	D	D	D	e	D	D
54192	Photographic services	22	4 978	1 524	327	115	15.4	2.2
541921	Photographic studios, portrait	22	4 978	1 524	327	115	15.4	2.2
	DES MOINES, IA MSA							
54	**Professional, scientific, & technical services**	**1 027**	**860 540**	**350 904**	**76 495**	**10 837**	**16.6**	**4.1**
541	Professional, scientific, & technical services	1 027	860 540	350 904	76 495	10 837	16.6	4.1
5411	Legal services	266	213 404	100 546	19 653	2 074	19.9	1.6
54111	Offices of lawyers	256	204 248	96 418	18 684	1 937	20.6	1.6
541110	Offices of lawyers	256	204 248	96 418	18 684	1 937	20.6	1.6
5411101	Offices of lawyers (except legal aid societies)	256	204 248	96 418	18 684	1 937	20.6	1.6
54119	Other legal services	10	9 156	4 128	969	137	5.7	–
541191	Title abstract & settlement offices	6	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	174	150 082	48 563	11 865	1 716	9.9	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	174	150 082	48 563	11 865	1 716	9.9	2.7
541211	Offices of certified public accountants	102	100 575	37 015	8 663	995	8.4	2.2
541213	Tax return preparation services	8	3 401	1 617	648	305	7.3	6.4
541219	Other accounting services	58	41 493	7 741	2 003	363	14.7	1.8
5413	Architectural, engineering, & related services	131	105 892	47 595	10 295	1 167	22.3	8.6
54131	Architectural services	45	39 803	15 283	3 249	359	24.4	1.1
541310	Architectural services	45	39 803	15 283	3 249	359	24.4	1.1
54133	Engineering services	66	57 250	28 809	6 360	691	20.7	10.8
541330	Engineering services	66	57 250	28 809	6 360	691	20.7	10.8
54138	Testing laboratories	7	6 977	2 484	431	66	19.8	34.7
541380	Testing laboratories	7	6 977	2 484	431	66	19.8	34.7
5414	Specialized design services	63	21 905	5 052	1 042	196	43.6	5.9
54141	Interior design services	22	4 393	574	99	30	59.5	.6
541410	Interior design services	22	4 393	574	99	30	59.5	.6
54143	Graphic design services	41	17 512	4 478	943	166	39.6	7.3
541430	Graphic design services	41	17 512	4 478	943	166	39.6	7.3
5414301	Graphic design services (except commercial art & medical artists)	35	16 717	4 212	879	149	38.2	7.5
5415	Computer systems design & related services	105	112 221	45 505	9 715	923	13.6	6.1
54151	Computer systems design & related services	105	112 221	45 505	9 715	923	13.6	6.1
541511	Custom computer programming services	54	80 592	36 757	7 962	662	5.5	7.8
541512	Computer systems design services	44	27 902	6 894	1 473	214	37.8	2.0
5415121	Computer systems integrators	20	17 021	3 677	773	117	21.5	2.9
5415122	Computer systems consultants (except systems integrators)	24	10 881	3 217	700	97	63.2	.5
5416	Management, scientific, & technical consulting services	128	69 089	24 562	5 224	670	18.9	6.4
54161	Management consulting services	102	57 466	19 684	4 165	540	15.7	5.1
541611	Administrative management & general management consulting service	43	8 688	3 707	949	125	46.4	4.9
541612	Human resources & executive search consulting services	30	9 488	4 380	857	110	34.4	7.6
5416122	Executive placement services	14	6 859	3 287	569	69	29.5	9.9
541613	Marketing consulting services	15	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	8	D	D	D	b	D	D
541618	Other management consulting services	6	D	D	D	c	D	D
54162	Environmental consulting services	12	8 129	2 868	679	88	35.9	16.5
541620	Environmental consulting services	12	8 129	2 868	679	88	35.9	16.5
54169	Other scientific & technical consulting services	14	3 494	2 010	380	42	33.7	4.1
541690	Other scientific & technical consulting services	14	3 494	2 010	380	42	33.7	4.1
5418	Advertising & related services	88	154 013	67 467	15 877	3 298	12.0	1.2
54181	Advertising agencies	31	42 423	22 089	5 022	498	5.1	.2
541810	Advertising agencies	31	42 423	22 089	5 022	498	5.1	.2
54186	Direct mail advertising	9	71 871	36 419	8 814	2 429	10.0	–
541860	Direct mail advertising	9	71 871	36 419	8 814	2 429	10.0	–
54189	Other services related to advertising	25	20 200	3 145	716	205	29.9	–
541890	Other services related to advertising	25	20 200	3 145	716	205	29.9	–
5418902	Advertising specialties goods distributor	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	67	31 828	10 935	2 636	783	16.7	8.5
54191	Marketing research & public opinion polling	12	9 583	4 417	1 034	451	9.2	18.6
541910	Marketing research & public opinion polling	12	9 583	4 417	1 034	451	9.2	18.6
54192	Photographic services	49	20 826	5 951	1 477	315	18.3	2.9
541921	Photographic studios, portrait	34	16 789	4 318	960	228	17.0	3.1
541922	Commercial photography	15	4 037	1 633	517	87	23.9	1.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DUBUQUE, IA MSA							
54	**Professional, scientific, & technical services**	**117**	**56 406**	**23 497**	**5 222**	**802**	**21.6**	**8.3**
541	Professional, scientific, & technical services	117	56 406	23 497	5 222	802	21.6	8.3
5411	Legal services	38	14 548	6 837	1 606	220	32.0	3.5
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	16 712	6 906	1 695	267	8.9	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	16 712	6 906	1 695	267	8.9	2.9
541211	Offices of certified public accountants	11	13 483	5 547	1 328	164	4.6	.1
541213	Tax return preparation services	3	1 152	321	93	54	D	–
5413	Architectural, engineering, & related services	15	6 700	3 565	658	90	16.8	4.2
5414	Specialized design services	8	2 946	978	242	35	28.0	–
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	7	5 089	1 951	367	54	12.2	64.3
54151	Computer systems design & related services	7	5 089	1 951	367	54	12.2	64.3
5418	Advertising & related services	7	5 731	2 142	459	62	22.0	–
5419	Other professional, scientific, & technical services	11	3 859	750	132	61	52.3	2.1
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	IOWA CITY, IA MSA							
54	**Professional, scientific, & technical services**	**164**	**81 894**	**29 272**	**6 898**	**1 085**	**22.5**	**11.8**
541	Professional, scientific, & technical services	164	81 894	29 272	6 898	1 085	22.5	11.8
5411	Legal services	48	19 100	5 086	1 164	218	26.7	6.2
54111	Offices of lawyers	44	16 278	3 733	852	175	31.3	7.1
541110	Offices of lawyers	44	16 278	3 733	852	175	31.3	7.1
5411101	Offices of lawyers (except legal aid societies)	44	16 278	3 733	852	175	31.3	7.1
54119	Other legal services	4	2 822	1 353	312	43	–	1.2
541191	Title abstract & settlement offices	4	2 822	1 353	312	43	–	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	9 637	3 319	907	199	25.1	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	9 637	3 319	907	199	25.1	1.7
541211	Offices of certified public accountants	8	6 594	2 226	608	73	10.3	1.0
541213	Tax return preparation services	5	1 595	472	153	75	24.5	–
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	22 511	9 682	2 163	258	26.6	.4
54131	Architectural services	11	D	D	D	b	D	D
541310	Architectural services	11	D	D	D	b	D	D
54133	Engineering services	16	13 848	6 549	1 402	173	26.1	–
541330	Engineering services	16	13 848	6 549	1 402	173	26.1	–
5414	Specialized design services	11	2 697	377	82	17	32.0	.4
54143	Graphic design services	9	D	D	D	a	D	D
541430	Graphic design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	22	17 204	7 206	1 840	231	10.1	28.2
54151	Computer systems design & related services	22	17 204	7 206	1 840	231	10.1	28.2
541512	Computer systems design services	8	11 830	4 886	1 394	167	.3	40.3
5416	Management, scientific, & technical consulting services	14	3 349	773	150	36	8.3	7.3
5418	Advertising & related services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OMAHA, NE–IA MSA							
54	**Professional, scientific, & technical services**	**1 529**	**1 364 286**	**544 880**	**121 341**	**14 710**	**18.6**	**3.4**
541	Professional, scientific, & technical services	1 529	1 364 286	544 880	121 341	14 710	18.6	3.4
5411	Legal services	389	260 171	106 023	21 644	2 399	18.5	4.5
54111	Offices of lawyers	372	247 005	100 755	20 524	2 210	19.2	4.1
541110	Offices of lawyers	372	247 005	100 755	20 524	2 210	19.2	4.1
5411101	Offices of lawyers (except legal aid societies)	372	247 005	100 755	20 524	2 210	19.2	4.1
54119	Other legal services	17	13 166	5 268	1 120	189	4.7	12.3
541191	Title abstract & settlement offices	17	13 166	5 268	1 120	189	4.7	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	231	178 810	77 963	18 073	2 522	13.9	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	231	178 810	77 963	18 073	2 522	13.9	2.9
541211	Offices of certified public accountants	134	90 414	39 051	8 613	1 090	19.3	1.9
541213	Tax return preparation services	24	6 494	2 216	799	421	19.0	5.3
541219	Other accounting services	63	69 465	27 786	6 721	534	8.9	3.5
5413	Architectural, engineering, & related services	201	232 501	117 246	26 870	2 661	18.0	1.7
54131	Architectural services	64	82 582	34 939	8 664	799	12.2	.7
541310	Architectural services	64	82 582	34 939	8 664	799	12.2	.7
54133	Engineering services	107	135 401	76 421	16 902	1 676	22.5	2.3
541330	Engineering services	107	135 401	76 421	16 902	1 676	22.5	2.3
54137	Surveying & mapping (except geophysical) services	13	2 645	1 099	217	48	26.1	–
541370	Surveying & mapping (except geophysical) services	13	2 645	1 099	217	48	26.1	–
54138	Testing laboratories	10	10 450	4 212	951	116	.9	4.3
541380	Testing laboratories	10	10 450	4 212	951	116	.9	4.3
5414	Specialized design services	60	28 033	7 085	1 726	288	36.5	6.6
54141	Interior design services	26	D	D	D	c	D	D
541410	Interior design services	26	D	D	D	c	D	D
54143	Graphic design services	33	13 673	3 919	945	125	40.2	.3
541430	Graphic design services	33	13 673	3 919	945	125	40.2	.3
5414301	Graphic design services (except commercial art & medical artists)	26	D	D	D	c	D	D
5414302	Commercial art	7	D	D	D	b	D	D
5415	Computer systems design & related services	244	402 206	150 638	33 878	2 769	10.8	2.8
54151	Computer systems design & related services	244	402 206	150 638	33 878	2 769	10.8	2.8
541511	Custom computer programming services	118	D	D	D	g	D	D
541512	Computer systems design services	98	185 834	51 448	10 620	981	13.5	2.1
5415121	Computer systems integrators	35	143 473	33 390	6 265	620	10.0	1.2
5415122	Computer systems consultants (except systems integrators)	63	42 361	18 058	4 355	361	25.6	5.2
541519	Other computer related services	26	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	191	69 125	26 605	5 619	732	36.1	9.5
54161	Management consulting services	158	60 777	23 381	4 952	619	38.5	7.6
541611	Administrative management & general management consulting service	60	28 103	8 695	2 059	276	35.4	11.7
541612	Human resources & executive search consulting services	56	23 936	11 830	2 333	259	26.9	3.4
5416122	Executive placement services	28	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	26	D	D	D	b	D	D
541613	Marketing consulting services	31	D	D	D	b	D	D
54162	Environmental consulting services	7	D	D	D	b	D	D
541620	Environmental consulting services	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	26	D	D	D	b	D	D
541690	Other scientific & technical consulting services	26	D	D	D	b	D	D
5417	Scientific research & development services	15	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	14	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	12	D	D	D	c	D	D
5418	Advertising & related services	122	140 102	39 445	8 837	1 385	38.6	1.3
54181	Advertising agencies	56	36 171	19 134	4 070	499	4.4	2.0
541810	Advertising agencies	56	36 171	19 134	4 070	499	4.4	2.0
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	16	60 723	11 721	2 858	507	71.1	1.7
541860	Direct mail advertising	16	60 723	11 721	2 858	507	71.1	1.7
54189	Other services related to advertising	23	20 591	3 672	763	204	11.4	–
541890	Other services related to advertising	23	20 591	3 672	763	204	11.4	–
5418902	Advertising specialties goods distributor	11	18 618	3 064	630	137	9.1	–
5418903	Sign painting & lettering shop	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	76	D	D	D	g	D	D
54191	Marketing research & public opinion polling	10	12 530	7 741	1 874	1 383	.7	26.6
541910	Marketing research & public opinion polling	10	12 530	7 741	1 874	1 383	.7	26.6
54192	Photographic services	60	16 115	4 197	831	370	32.8	2.3
541921	Photographic studios, portrait	53	14 420	3 600	698	354	35.3	2.6
54199	All other professional, scientific, & technical services	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SIOUX CITY, IA–NE MSA							
54	**Professional, scientific, & technical services**	**204**	**79 114**	**25 693**	**5 403**	**1 043**	**37.6**	**4.4**
541	Professional, scientific, & technical services	204	79 114	25 693	5 403	1 043	37.6	4.4
5411	Legal services	81	33 050	9 070	1 801	342	42.7	3.2
54111	Offices of lawyers	78	31 679	8 285	1 621	318	44.6	3.3
541110	Offices of lawyers	78	31 679	8 285	1 621	318	44.6	3.3
5411101	Offices of lawyers (except legal aid societies)	78	31 679	8 285	1 621	318	44.6	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	18 396	6 518	1 631	371	21.7	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	18 396	6 518	1 631	371	21.7	5.7
541211	Offices of certified public accountants	21	11 935	3 423	804	116	11.5	1.0
541213	Tax return preparation services	13	D	D	D	c	D	D
541219	Other accounting services	14	3 332	1 420	290	55	48.9	27.7
5413	Architectural, engineering, & related services	23	11 313	4 388	894	126	43.4	5.5
54131	Architectural services	10	6 607	2 338	509	65	36.0	7.5
541310	Architectural services	10	6 607	2 338	509	65	36.0	7.5
5414	Specialized design services	10	2 118	646	142	27	82.2	2.0
54143	Graphic design services	6	1 809	536	129	22	84.5	–
541430	Graphic design services	6	1 809	536	129	22	84.5	–
5416	Management, scientific, & technical consulting services	13	4 215	2 394	373	47	14.9	2.7
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	12	4 921	1 229	256	51	54.4	–
5419	Other professional, scientific, & technical services	7	2 613	739	161	47	28.4	1.6
54192	Photographic services	5	D	D	D	b	D	D
	WATERLOO–CEDAR FALLS, IA MSA							
54	**Professional, scientific, & technical services**	**193**	**100 929**	**44 897**	**9 957**	**1 530**	**17.5**	**3.0**
541	Professional, scientific, & technical services	193	100 929	44 897	9 957	1 530	17.5	3.0
5411	Legal services	58	24 389	9 350	1 729	304	25.8	3.6
54111	Offices of lawyers	55	D	D	D	e	D	D
541110	Offices of lawyers	55	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	55	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	21 939	13 730	3 575	463	9.1	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	21 939	13 730	3 575	463	9.1	1.4
541211	Offices of certified public accountants	15	10 384	4 755	1 133	134	7.8	1.1
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	27 574	12 009	2 437	343	21.8	4.5
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	21	16 446	8 167	1 708	223	30.3	5.4
541330	Engineering services	21	16 446	8 167	1 708	223	30.3	5.4
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5414	Specialized design services	7	4 616	1 604	383	68	12.3	–
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5418	Advertising & related services	15	13 127	4 352	1 127	184	–	.1
5419	Other professional, scientific, & technical services	14	5 408	2 093	349	107	20.3	8.4
54192	Photographic services	12	D	D	D	c	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	AREA OUTSIDE IOWA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**2 208**	**769 224**	**234 301**	**54 345**	**10 324**	**29.4**	**4.8**
541	Professional, scientific, & technical services	2 208	769 224	234 301	54 345	10 324	29.4	4.8
5411	Legal services	906	197 287	58 481	13 339	3 052	40.6	4.8
54111	Offices of lawyers	798	179 994	50 372	11 492	2 583	39.5	5.2
541110	Offices of lawyers	798	179 994	50 372	11 492	2 583	39.5	5.2
5411101	Offices of lawyers (except legal aid societies)	798	179 994	50 372	11 492	2 583	39.5	5.2
54119	Other legal services	108	17 293	8 109	1 847	469	51.9	1.1
541191	Title abstract & settlement offices	107	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	520	107 347	44 869	12 230	2 433	45.0	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	520	107 347	44 869	12 230	2 433	45.0	9.9
541211	Offices of certified public accountants	243	76 202	32 633	8 238	1 333	39.5	7.8
541213	Tax return preparation services	106	10 433	3 378	1 322	545	52.7	20.4
541219	Other accounting services	167	19 511	7 963	2 240	517	60.4	12.2
5413	Architectural, engineering, & related services	193	D	D	D	g	D	D
54131	Architectural services	33	D	D	D	c	D	D
541310	Architectural services	33	D	D	D	c	D	D
54133	Engineering services	114	D	D	D	g	D	D
541330	Engineering services	114	D	D	D	g	D	D
54137	Surveying & mapping (except geophysical) services	24	3 825	2 030	381	84	39.0	.2
541370	Surveying & mapping (except geophysical) services	24	3 825	2 030	381	84	39.0	.2
54138	Testing laboratories	16	7 664	3 085	641	157	35.5	9.8
541380	Testing laboratories	16	7 664	3 085	641	157	35.5	9.8

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE IOWA METROPOLITAN AREAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	34	6 303	975	238	53	28.1	5.1
54143	Graphic design services	19	4 018	738	192	31	36.0	2.7
541430	Graphic design services	19	4 018	738	192	31	36.0	2.7
5414301	Graphic design services (except commercial art & medical artists)	15	3 850	721	192	31	33.2	2.8
5415	Computer systems design & related services	94	92 592	30 865	6 659	772	10.9	5.0
54151	Computer systems design & related services	94	92 592	30 865	6 659	772	10.9	5.0
541511	Custom computer programming services	39	61 095	21 055	4 790	495	3.0	5.6
541512	Computer systems design services	46	30 830	9 641	1 837	272	24.4	3.9
5415121	Computer systems integrators	19	20 691	5 676	1 003	148	17.8	1.0
5415122	Computer systems consultants (except systems integrators)	27	10 139	3 965	834	124	38.0	9.8
5416	Management, scientific, & technical consulting services	183	D	D	D	f	D	D
54161	Management consulting services	115	D	D	D	e	D	D
541611	Administrative management & general management consulting service	52	D	D	D	c	D	D
541613	Marketing consulting services	23	D	D	D	b	D	D
54162	Environmental consulting services	22	7 103	2 951	678	84	33.5	13.2
541620	Environmental consulting services	22	7 103	2 951	678	84	33.5	13.2
54169	Other scientific & technical consulting services	46	6 580	1 465	339	106	52.9	35.2
541690	Other scientific & technical consulting services	46	6 580	1 465	339	106	52.9	35.2
5417	Scientific research & development services	21	D	D	D	b	D	D
5418	Advertising & related services	87	166 961	26 515	6 588	1 364	8.4	.2
54181	Advertising agencies	18	D	D	D	b	D	D
541810	Advertising agencies	18	D	D	D	b	D	D
54186	Direct mail advertising	3	D	D	D	f	D	D
541860	Direct mail advertising	3	D	D	D	f	D	D
54189	Other services related to advertising	37	120 682	11 334	2 982	499	4.3	–
541890	Other services related to advertising	37	120 682	11 334	2 982	499	4.3	–
5418902	Advertising specialties goods distributor	14	D	D	D	e	D	D
5418903	Sign painting & lettering shop	18	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	170	D	D	D	f	D	D
54192	Photographic services	136	D	D	D	e	D	D
541921	Photographic studios, portrait	130	D	D	D	e	D	D
54199	All other professional, scientific, & technical services	25	4 906	1 035	222	77	74.4	7.7
541990	All other professional, scientific, & technical services	25	4 906	1 035	222	77	74.4	7.7

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	CEDAR RAPIDS, IA MSA								
54	**Professional, scientific, & technical services**	**3**	**703**	**655**	**508**	**130**	**17**	**–**	**–**
	DAVENPORT–MOLINE–ROCK ISLAND, IA–IL MSA								
54	**Professional, scientific, & technical services**	**5**	**1 193**	**1 188**	**682**	**181**	**37**	**11.8**	**16.9**
541	Professional, scientific, & technical services	5	1 193	1 188	682	181	37	11.8	16.9
	DES MOINES, IA MSA								
54	**Professional, scientific, & technical services**	**9**	**7 532**	**7 198**	**3 289**	**824**	**91**	**3.6**	**29.0**
541	Professional, scientific, & technical services	9	7 532	7 198	3 289	824	91	3.6	29.0
5411	Legal services	3	2 898	2 736	1 431	367	49	–	–
54111	Offices of lawyers	3	2 898	2 736	1 431	367	49	–	–
541110	Offices of lawyers	3	2 898	2 736	1 431	367	49	–	–
5411102	Legal aid societies & similar legal services	3	2 898	2 736	1 431	367	49	–	–

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	DUBUQUE, IA MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	IOWA CITY, IA MSA								
54	**Professional, scientific, & technical services**	**5**	**5 011**	**6 859**	**2 591**	**660**	**68**	**1.7**	**–**
541	Professional, scientific, & technical services	5	5 011	6 859	2 591	660	68	1.7	–
	OMAHA, NE–IA MSA								
54	**Professional, scientific, & technical services**	**11**	**12 147**	**13 636**	**1 710**	**400**	**66**	**3.8**	**1.4**
541	Professional, scientific, & technical services	11	12 147	13 636	1 710	400	66	3.8	1.4
5417	Scientific research & development services	7	D	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	D	a	D	D
	SIOUX CITY, IA–NE MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	WATERLOO–CEDAR FALLS, IA MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	AREA OUTSIDE IOWA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADAIR COUNTY, IA							
54	**Professional, scientific, & technical services**	**13**	**1 917**	**710**	**153**	**39**	**59.9**	**13.5**
541	Professional, scientific, & technical services	13	1 917	710	153	39	59.9	13.5
	ADAMS COUNTY, IA							
54	**Professional, scientific, & technical services**	**5**	**690**	**207**	**56**	**19**	**8.3**	**–**
	ALLAMAKEE COUNTY, IA							
54	**Professional, scientific, & technical services**	**20**	**2 335**	**851**	**196**	**62**	**43.4**	**10.6**
541	Professional, scientific, & technical services	20	2 335	851	196	62	43.4	10.6
	APPANOOSE COUNTY, IA							
54	**Professional, scientific, & technical services**	**16**	**1 850**	**608**	**136**	**43**	**68.9**	**3.1**
541	Professional, scientific, & technical services	16	1 850	608	136	43	68.9	3.1
	AUDUBON COUNTY, IA							
54	**Professional, scientific, & technical services**	**10**	**1 429**	**362**	**103**	**23**	**51.7**	**–**
541	Professional, scientific, & technical services	10	1 429	362	103	23	51.7	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BENTON COUNTY, IA							
54	**Professional, scientific, & technical services**	**24**	**2 968**	**1 099**	**263**	**64**	**59.8**	**3.2**
541	Professional, scientific, & technical services	24	2 968	1 099	263	64	59.8	3.2
	BLACK HAWK COUNTY, IA							
54	**Professional, scientific, & technical services**	**193**	**100 929**	**44 897**	**9 957**	**1 530**	**17.5**	**3.0**
541	Professional, scientific, & technical services	193	100 929	44 897	9 957	1 530	17.5	3.0
5411	Legal services	58	24 389	9 350	1 729	304	25.8	3.6
54111	Offices of lawyers	55	D	D	D	e	D	D
541110	Offices of lawyers	55	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	55	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	21 939	13 730	3 575	463	9.1	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	21 939	13 730	3 575	463	9.1	1.4
541211	Offices of certified public accountants	15	10 384	4 755	1 133	134	7.8	1.1
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	27 574	12 009	2 437	343	21.8	4.5
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	21	16 446	8 167	1 708	223	30.3	5.4
541330	Engineering services	21	16 446	8 167	1 708	223	30.3	5.4
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5414	Specialized design services	7	4 616	1 604	383	68	12.3	–
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5418	Advertising & related services	15	13 127	4 352	1 127	184	–	.1
5419	Other professional, scientific, & technical services	14	5 408	2 093	349	107	20.3	8.4
54192	Photographic services	12	D	D	D	c	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	BOONE COUNTY, IA							
54	**Professional, scientific, & technical services**	**27**	**8 090**	**2 375**	**559**	**92**	**30.3**	**8.3**
541	Professional, scientific, & technical services	27	8 090	2 375	559	92	30.3	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 292	748	274	31	28.8	21.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 292	748	274	31	28.8	21.7
	BREMER COUNTY, IA							
54	**Professional, scientific, & technical services**	**35**	**6 323**	**1 728**	**388**	**82**	**65.2**	**5.8**
541	Professional, scientific, & technical services	35	6 323	1 728	388	82	65.2	5.8
5411	Legal services	11	2 796	676	164	40	62.7	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 148	423	106	16	29.4	25.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 148	423	106	16	29.4	25.0
	BUCHANAN COUNTY, IA							
54	**Professional, scientific, & technical services**	**22**	**4 149**	**1 352**	**317**	**66**	**58.4**	**11.5**
541	Professional, scientific, & technical services	22	4 149	1 352	317	66	58.4	11.5
	BUENA VISTA COUNTY, IA							
54	**Professional, scientific, & technical services**	**34**	**9 329**	**3 674**	**834**	**147**	**38.7**	**2.4**
541	Professional, scientific, & technical services	34	9 329	3 674	834	147	38.7	2.4
5411	Legal services	19	3 684	1 363	283	48	37.8	3.0
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 351	474	142	27	1.9	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 351	474	142	27	1.9	5.3
5413	Architectural, engineering, & related services	5	2 708	1 459	322	45	69.1	1.4
	BUTLER COUNTY, IA							
54	**Professional, scientific, & technical services**	**19**	**2 648**	**635**	**167**	**51**	**68.9**	**13.4**
541	Professional, scientific, & technical services	19	2 648	635	167	51	68.9	13.4
	CALHOUN COUNTY, IA							
54	**Professional, scientific, & technical services**	**10**	**1 065**	**236**	**53**	**20**	**36.7**	**21.2**
541	Professional, scientific, & technical services	10	1 065	236	53	20	36.7	21.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CARROLL COUNTY, IA							
54	**Professional, scientific, & technical services**	**37**	**7 555**	**2 304**	**505**	**124**	**36.4**	**19.7**
541	Professional, scientific, & technical services	37	7 555	2 304	505	124	36.4	19.7
5411	Legal services	17	4 039	1 236	218	50	6.6	24.9
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 538	733	228	58	84.6	15.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 538	733	228	58	84.6	15.4
	CASS COUNTY, IA							
54	**Professional, scientific, & technical services**	**20**	**5 566**	**2 252**	**536**	**86**	**32.8**	**3.5**
541	Professional, scientific, & technical services	20	5 566	2 252	536	86	32.8	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 031	1 201	299	33	31.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 031	1 201	299	33	31.2	–
	CEDAR COUNTY, IA							
54	**Professional, scientific, & technical services**	**21**	**7 249**	**3 257**	**726**	**211**	**18.2**	**1.9**
541	Professional, scientific, & technical services	21	7 249	3 257	726	211	18.2	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 514	438	91	23	40.0	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 514	438	91	23	40.0	6.8
5418	Advertising & related services	2	D	D	D	c	D	D
	CERRO GORDO COUNTY, IA							
54	**Professional, scientific, & technical services**	**78**	**27 481**	**10 501**	**2 579**	**376**	**30.7**	**4.3**
541	Professional, scientific, & technical services	78	27 481	10 501	2 579	376	30.7	4.3
5411	Legal services	30	8 707	3 028	624	105	28.6	1.7
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	6 585	2 502	710	106	22.1	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	6 585	2 502	710	106	22.1	8.6
541211	Offices of certified public accountants	13	5 819	2 355	660	81	15.1	9.7
5413	Architectural, engineering, & related services	7	4 654	2 217	563	64	38.7	3.4
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	CHEROKEE COUNTY, IA							
54	**Professional, scientific, & technical services**	**15**	**2 945**	**1 136**	**281**	**58**	**63.0**	**16.0**
541	Professional, scientific, & technical services	15	2 945	1 136	281	58	63.0	16.0
	CHICKASAW COUNTY, IA							
54	**Professional, scientific, & technical services**	**16**	**2 970**	**708**	**178**	**43**	**43.0**	**7.0**
541	Professional, scientific, & technical services	16	2 970	708	178	43	43.0	7.0
	CLARKE COUNTY, IA							
54	**Professional, scientific, & technical services**	**12**	**1 372**	**432**	**95**	**30**	**66.4**	**6.3**
541	Professional, scientific, & technical services	12	1 372	432	95	30	66.4	6.3
	CLAY COUNTY, IA							
54	**Professional, scientific, & technical services**	**28**	**11 146**	**3 082**	**735**	**145**	**48.9**	**.7**
541	Professional, scientific, & technical services	28	11 146	3 082	735	145	48.9	.7
5411	Legal services	9	4 256	704	170	36	60.0	–
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 085	1 219	300	65	29.1	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 085	1 219	300	65	29.1	2.4
	CLAYTON COUNTY, IA							
54	**Professional, scientific, & technical services**	**22**	**3 948**	**1 427**	**356**	**66**	**32.8**	**4.0**
541	Professional, scientific, & technical services	22	3 948	1 427	356	66	32.8	4.0
5413	Architectural, engineering, & related services	4	2 003	945	227	31	16.4	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLINTON COUNTY, IA							
54	**Professional, scientific, & technical services**	**57**	**12 310**	**3 835**	**941**	**183**	**29.4**	**15.3**
541	Professional, scientific, & technical services	57	12 310	3 835	941	183	29.4	15.3
5411	Legal services	19	4 462	1 525	350	59	36.1	–
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 893	1 202	325	61	8.6	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 893	1 202	325	61	8.6	11.1
	CRAWFORD COUNTY, IA							
54	**Professional, scientific, & technical services**	**19**	**6 695**	**2 822**	**618**	**120**	**42.9**	**3.2**
541	Professional, scientific, & technical services	19	6 695	2 822	618	120	42.9	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	934	300	81	23	69.7	18.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	934	300	81	23	69.7	18.0
	DALLAS COUNTY, IA							
54	**Professional, scientific, & technical services**	**38**	**8 501**	**2 790**	**649**	**135**	**31.7**	**7.4**
541	Professional, scientific, & technical services	38	8 501	2 790	649	135	31.7	7.4
5411	Legal services	12	3 317	1 061	267	51	13.9	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 099	336	125	32	29.4	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 099	336	125	32	29.4	1.1
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
	DAVIS COUNTY, IA							
54	**Professional, scientific, & technical services**	**8**	**2 171**	**1 035**	**283**	**62**	**79.6**	**8.1**
541	Professional, scientific, & technical services	8	2 171	1 035	283	62	79.6	8.1
	DECATUR COUNTY, IA							
54	**Professional, scientific, & technical services**	**8**	**737**	**151**	**47**	**22**	**48.7**	**2.2**
	DELAWARE COUNTY, IA							
54	**Professional, scientific, & technical services**	**19**	**3 788**	**1 717**	**373**	**68**	**35.6**	**6.0**
541	Professional, scientific, & technical services	19	3 788	1 717	373	68	35.6	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	DES MOINES COUNTY, IA							
54	**Professional, scientific, & technical services**	**61**	**16 732**	**5 190**	**1 089**	**240**	**32.7**	**1.5**
541	Professional, scientific, & technical services	61	16 732	5 190	1 089	240	32.7	1.5
5411	Legal services	23	8 010	1 853	434	95	35.9	2.2
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 684	1 786	429	91	26.6	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 684	1 786	429	91	26.6	1.4
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	1 539	976	117	22	23.1	–
	DICKINSON COUNTY, IA							
54	**Professional, scientific, & technical services**	**33**	**10 132**	**3 025**	**739**	**145**	**31.5**	**–**
541	Professional, scientific, & technical services	33	10 132	3 025	739	145	31.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 140	1 541	394	59	14.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 140	1 541	394	59	14.8	–
541219	Other accounting services	7	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DUBUQUE COUNTY, IA							
54	**Professional, scientific, & technical services**	**117**	**56 406**	**23 497**	**5 222**	**802**	**21.6**	**8.3**
541	Professional, scientific, & technical services	117	56 406	23 497	5 222	802	21.6	8.3
5411	Legal services	38	14 548	6 837	1 606	220	32.0	3.5
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	16 712	6 906	1 695	267	8.9	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	16 712	6 906	1 695	267	8.9	2.9
541211	Offices of certified public accountants	11	13 483	5 547	1 328	164	4.6	.1
541213	Tax return preparation services	3	1 152	321	93	54	D	–
5413	Architectural, engineering, & related services	15	6 700	3 565	658	90	16.8	4.2
5414	Specialized design services	8	2 946	978	242	35	28.0	–
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	7	5 089	1 951	367	54	12.2	64.3
54151	Computer systems design & related services	7	5 089	1 951	367	54	12.2	64.3
5418	Advertising & related services	7	5 731	2 142	459	62	22.0	–
5419	Other professional, scientific, & technical services	11	3 859	750	132	61	52.3	2.1
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	EMMET COUNTY, IA							
54	**Professional, scientific, & technical services**	**18**	**4 939**	**1 743**	**397**	**76**	**29.7**	**6.1**
541	Professional, scientific, & technical services	18	4 939	1 743	397	76	29.7	6.1
5411	Legal services	10	2 850	783	179	36	8.6	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	FAYETTE COUNTY, IA							
54	**Professional, scientific, & technical services**	**34**	**6 122**	**2 078**	**448**	**120**	**37.6**	**6.8**
541	Professional, scientific, & technical services	34	6 122	2 078	448	120	37.6	6.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 272	580	127	29	55.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 272	580	127	29	55.1	–
	FLOYD COUNTY, IA							
54	**Professional, scientific, & technical services**	**24**	**3 925**	**1 092**	**253**	**75**	**49.9**	**4.5**
541	Professional, scientific, & technical services	24	3 925	1 092	253	75	49.9	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 462	440	128	33	79.5	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 462	440	128	33	79.5	2.1
	FRANKLIN COUNTY, IA							
54	**Professional, scientific, & technical services**	**14**	**2 712**	**1 175**	**221**	**63**	**45.4**	**–**
541	Professional, scientific, & technical services	14	2 712	1 175	221	63	45.4	–
	FREMONT COUNTY, IA							
54	**Professional, scientific, & technical services**	**9**	**2 040**	**718**	**182**	**58**	**79.7**	**6.2**
541	Professional, scientific, & technical services	9	2 040	718	182	58	79.7	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 382	496	136	44	90.9	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 382	496	136	44	90.9	9.1
	GREENE COUNTY, IA							
54	**Professional, scientific, & technical services**	**12**	**3 209**	**1 373**	**268**	**67**	**63.5**	**1.1**
541	Professional, scientific, & technical services	12	3 209	1 373	268	67	63.5	1.1
	GRUNDY COUNTY, IA							
54	**Professional, scientific, & technical services**	**15**	**3 181**	**1 164**	**275**	**50**	**27.7**	**35.1**
541	Professional, scientific, & technical services	15	3 181	1 164	275	50	27.7	35.1
	GUTHRIE COUNTY, IA							
54	**Professional, scientific, & technical services**	**11**	**1 653**	**511**	**144**	**58**	**89.0**	**7.7**
541	Professional, scientific, & technical services	11	1 653	511	144	58	89.0	7.7
	HAMILTON COUNTY, IA							
54	**Professional, scientific, & technical services**	**24**	**4 847**	**1 748**	**388**	**103**	**50.3**	**22.0**
541	Professional, scientific, & technical services	24	4 847	1 748	388	103	50.3	22.0
5413	Architectural, engineering, & related services	3	1 339	624	123	40	D	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HANCOCK COUNTY, IA							
54	**Professional, scientific, & technical services**	**12**	**1 480**	**418**	**103**	**33**	**45.5**	**14.4**
541	Professional, scientific, & technical services	12	1 480	418	103	33	45.5	14.4
	HARDIN COUNTY, IA							
54	**Professional, scientific, & technical services**	**27**	**5 476**	**2 007**	**422**	**111**	**49.0**	**1.2**
541	Professional, scientific, & technical services	27	5 476	2 007	422	111	49.0	1.2
5411	Legal services	13	3 081	1 279	257	59	37.2	1.7
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
	HARRISON COUNTY, IA							
54	**Professional, scientific, & technical services**	**12**	**1 546**	**621**	**168**	**36**	**49.0**	**5.0**
541	Professional, scientific, & technical services	12	1 546	621	168	36	49.0	5.0
	HENRY COUNTY, IA							
54	**Professional, scientific, & technical services**	**24**	**4 513**	**2 046**	**534**	**94**	**53.6**	**8.3**
541	Professional, scientific, & technical services	24	4 513	2 046	534	94	53.6	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 829	1 087	340	43	12.6	14.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 829	1 087	340	43	12.6	14.5
541219	Other accounting services	1	D	D	D	b	D	D
	HOWARD COUNTY, IA							
54	**Professional, scientific, & technical services**	**15**	**2 466**	**883**	**198**	**45**	**73.4**	**12.2**
541	Professional, scientific, & technical services	15	2 466	883	198	45	73.4	12.2
	HUMBOLDT COUNTY, IA							
54	**Professional, scientific, & technical services**	**13**	**2 520**	**728**	**178**	**40**	**37.3**	**20.8**
541	Professional, scientific, & technical services	13	2 520	728	178	40	37.3	20.8
	IDA COUNTY, IA							
54	**Professional, scientific, & technical services**	**12**	**1 835**	**486**	**117**	**28**	**80.8**	**15.4**
541	Professional, scientific, & technical services	12	1 835	486	117	28	80.8	15.4
	IOWA COUNTY, IA							
54	**Professional, scientific, & technical services**	**18**	**4 887**	**877**	**212**	**40**	**80.5**	**1.6**
541	Professional, scientific, & technical services	18	4 887	877	212	40	80.5	1.6
5418	Advertising & related services	2	D	D	D	a	D	D
	JACKSON COUNTY, IA							
54	**Professional, scientific, & technical services**	**26**	**3 612**	**941**	**260**	**74**	**26.4**	**27.2**
541	Professional, scientific, & technical services	26	3 612	941	260	74	26.4	27.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	926	335	105	28	24.1	65.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	926	335	105	28	24.1	65.9
	JASPER COUNTY, IA							
54	**Professional, scientific, & technical services**	**41**	**124 443**	**13 096**	**3 135**	**586**	**3.2**	**.5**
541	Professional, scientific, & technical services	41	124 443	13 096	3 135	586	3.2	.5
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	11	4 085	938	237	55	6.4	5.0
541110	Offices of lawyers	11	4 085	938	237	55	6.4	5.0
5411101	Offices of lawyers (except legal aid societies)	11	4 085	938	237	55	6.4	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	e	D	D
54189	Other services related to advertising	6	D	D	D	e	D	D
541890	Other services related to advertising	6	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	5	D	D	D	e	D	D

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JEFFERSON COUNTY, IA							
54	**Professional, scientific, & technical services**	**122**	**50 989**	**20 923**	**4 324**	**538**	**25.6**	**9.9**
541	Professional, scientific, & technical services	122	50 989	20 923	4 324	538	25.6	9.9
5411	Legal services	17	3 195	1 352	279	47	36.3	8.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 429	1 522	365	69	18.6	42.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 429	1 522	365	69	18.6	42.8
5413	Architectural, engineering, & related services	14	11 964	7 013	1 553	169	27.1	2.6
54133	Engineering services	7	9 530	6 184	1 379	139	23.3	–
541330	Engineering services	7	9 530	6 184	1 379	139	23.3	–
5415	Computer systems design & related services	27	9 248	4 141	954	99	32.4	19.9
54151	Computer systems design & related services	27	9 248	4 141	954	99	32.4	19.9
541512	Computer systems design services	10	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	34	5 919	1 566	305	46	74.2	13.6
54161	Management consulting services	28	5 237	1 351	282	39	80.5	5.7
5418	Advertising & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	1	D	D	D	b	D	D
541921	Photographic studios, portrait	1	D	D	D	b	D	D
	JOHNSON COUNTY, IA							
54	**Professional, scientific, & technical services**	**164**	**81 894**	**29 272**	**6 898**	**1 085**	**22.5**	**11.8**
541	Professional, scientific, & technical services	164	81 894	29 272	6 898	1 085	22.5	11.8
5411	Legal services	48	19 100	5 086	1 164	218	26.7	6.2
54111	Offices of lawyers	44	16 278	3 733	852	175	31.3	7.1
541110	Offices of lawyers	44	16 278	3 733	852	175	31.3	7.1
5411101	Offices of lawyers (except legal aid societies)	44	16 278	3 733	852	175	31.3	7.1
54119	Other legal services	4	2 822	1 353	312	43	–	1.2
541191	Title abstract & settlement offices	4	2 822	1 353	312	43	–	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	9 637	3 319	907	199	25.1	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	9 637	3 319	907	199	25.1	1.7
541211	Offices of certified public accountants	8	6 594	2 226	608	73	10.3	1.0
541213	Tax return preparation services	5	1 595	472	153	75	24.5	–
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	22 511	9 682	2 163	258	26.6	.4
54131	Architectural services	11	D	D	D	b	D	D
541310	Architectural services	11	D	D	D	b	D	D
54133	Engineering services	16	13 848	6 549	1 402	173	26.1	–
541330	Engineering services	16	13 848	6 549	1 402	173	26.1	–
5414	Specialized design services	11	2 697	377	82	17	32.0	.4
54143	Graphic design services	9	D	D	D	a	D	D
541430	Graphic design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	22	17 204	7 206	1 840	231	10.1	28.2
54151	Computer systems design & related services	22	17 204	7 206	1 840	231	10.1	28.2
541512	Computer systems design services	8	11 830	4 886	1 394	167	.3	40.3
5416	Management, scientific, & technical consulting services	14	3 349	773	150	36	8.3	7.3
5418	Advertising & related services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	JONES COUNTY, IA							
54	**Professional, scientific, & technical services**	**21**	**4 460**	**1 466**	**350**	**78**	**60.8**	**5.4**
541	Professional, scientific, & technical services	21	4 460	1 466	350	78	60.8	5.4
	KEOKUK COUNTY, IA							
54	**Professional, scientific, & technical services**	**7**	**764**	**275**	**83**	**25**	**53.5**	**–**
	KOSSUTH COUNTY, IA							
54	**Professional, scientific, & technical services**	**23**	**5 626**	**1 309**	**357**	**89**	**81.0**	**14.9**
541	Professional, scientific, & technical services	23	5 626	1 309	357	89	81.0	14.9
5411	Legal services	13	3 188	715	174	50	73.6	26.4
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 042	456	158	30	96.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 042	456	158	30	96.5	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEE COUNTY, IA							
54	**Professional, scientific, & technical services**	**50**	**11 672**	**3 350**	**804**	**182**	**49.0**	**4.8**
541	Professional, scientific, & technical services	50	11 672	3 350	804	182	49.0	4.8
5411	Legal services	22	6 052	1 331	294	65	50.3	.3
54111	Offices of lawyers	19	5 604	1 046	227	50	49.2	.4
541110	Offices of lawyers	19	5 604	1 046	227	50	49.2	.4
5411101	Offices of lawyers (except legal aid societies)	19	5 604	1 046	227	50	49.2	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 330	478	173	50	47.4	36.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 330	478	173	50	47.4	36.5
5413	Architectural, engineering, & related services	4	2 055	921	215	26	31.3	–
	LINN COUNTY, IA							
54	**Professional, scientific, & technical services**	**369**	**268 577**	**106 713**	**23 314**	**2 936**	**26.4**	**4.9**
541	Professional, scientific, & technical services	369	268 577	106 713	23 314	2 936	26.4	4.9
5411	Legal services	107	60 279	23 631	4 158	569	29.1	5.4
54111	Offices of lawyers	106	D	D	D	f	D	D
541110	Offices of lawyers	106	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	106	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	55	28 122	10 987	2 715	397	13.1	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	55	28 122	10 987	2 715	397	13.1	.5
541211	Offices of certified public accountants	22	22 529	8 791	2 072	228	6.9	.5
541213	Tax return preparation services	13	1 318	423	226	80	22.1	1.3
541219	Other accounting services	20	4 275	1 773	417	89	42.9	–
5413	Architectural, engineering, & related services	53	44 913	20 903	4 582	490	18.3	6.7
54131	Architectural services	14	11 474	4 298	807	98	25.4	1.4
541310	Architectural services	14	11 474	4 298	807	98	25.4	1.4
54133	Engineering services	29	30 496	15 431	3 472	343	16.7	3.5
541330	Engineering services	29	30 496	15 431	3 472	343	16.7	3.5
5414	Specialized design services	14	5 183	1 694	358	44	12.7	4.4
54143	Graphic design services	10	3 951	1 435	301	34	8.4	5.7
541430	Graphic design services	10	3 951	1 435	301	34	8.4	5.7
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5415	Computer systems design & related services	49	69 641	21 684	5 158	513	43.1	5.5
54151	Computer systems design & related services	49	69 641	21 684	5 158	513	43.1	5.5
541511	Custom computer programming services	22	30 509	12 807	3 142	324	7.9	12.6
541512	Computer systems design services	21	36 288	8 211	1 909	177	69.6	–
5415121	Computer systems integrators	12	33 887	7 198	1 688	144	68.3	–
5416	Management, scientific, & technical consulting services	34	10 397	4 662	1 008	110	67.3	3.0
54161	Management consulting services	30	9 449	4 313	976	106	69.1	3.3
5418	Advertising & related services	29	22 275	9 409	2 169	288	7.3	1.4
54181	Advertising agencies	11	15 242	7 458	1 704	200	.7	–
541810	Advertising agencies	11	15 242	7 458	1 704	200	.7	–
54189	Other services related to advertising	8	1 883	381	86	19	74.1	13.1
541890	Other services related to advertising	8	1 883	381	86	19	74.1	13.1
5419	Other professional, scientific, & technical services	26	D	D	D	f	D	D
54191	Marketing research & public opinion polling	4	D	D	D	e	D	D
541910	Marketing research & public opinion polling	4	D	D	D	e	D	D
54192	Photographic services	18	6 110	2 333	524	115	7.4	11.7
541921	Photographic studios, portrait	13	3 316	1 220	277	81	12.3	14.4
541922	Commercial photography	5	2 794	1 113	247	34	1.7	8.6
	LOUISA COUNTY, IA							
54	**Professional, scientific, & technical services**	**10**	**1 519**	**544**	**158**	**40**	**60.2**	**26.7**
541	Professional, scientific, & technical services	10	1 519	544	158	40	60.2	26.7
	LUCAS COUNTY, IA							
54	**Professional, scientific, & technical services**	**9**	**977**	**320**	**71**	**23**	**91.0**	**.4**
541	Professional, scientific, & technical services	9	977	320	71	23	91.0	.4
	LYON COUNTY, IA							
54	**Professional, scientific, & technical services**	**15**	**5 753**	**2 563**	**535**	**80**	**26.9**	**2.0**
541	Professional, scientific, & technical services	15	5 753	2 563	535	80	26.9	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	MADISON COUNTY, IA							
54	**Professional, scientific, & technical services**	**19**	**3 823**	**1 455**	**325**	**65**	**55.3**	**1.2**
541	Professional, scientific, & technical services	19	3 823	1 455	325	65	55.3	1.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MAHASKA COUNTY, IA							
54	**Professional, scientific, & technical services**	**24**	**6 478**	**2 853**	**521**	**98**	**40.2**	**5.3**
541	Professional, scientific, & technical services	24	6 478	2 853	521	98	40.2	5.3
5411	Legal services	13	2 905	761	161	44	35.4	8.7
54111	Offices of lawyers	13	2 905	761	161	44	35.4	8.7
541110	Offices of lawyers	13	2 905	761	161	44	35.4	8.7
5411101	Offices of lawyers (except legal aid societies)	13	2 905	761	161	44	35.4	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 828	1 347	215	33	6.0	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 828	1 347	215	33	6.0	5.0
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	MARION COUNTY, IA							
54	**Professional, scientific, & technical services**	**35**	**7 880**	**3 074**	**941**	**144**	**57.7**	**4.6**
541	Professional, scientific, & technical services	35	7 880	3 074	941	144	57.7	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 838	1 836	694	75	44.0	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 838	1 836	694	75	44.0	12.8
	MARSHALL COUNTY, IA							
54	**Professional, scientific, & technical services**	**50**	**13 384**	**4 870**	**1 128**	**201**	**45.0**	**5.7**
541	Professional, scientific, & technical services	50	13 384	4 870	1 128	201	45.0	5.7
5411	Legal services	22	6 335	1 453	350	77	41.7	2.5
54111	Offices of lawyers	19	5 967	1 284	313	64	38.1	2.6
541110	Offices of lawyers	19	5 967	1 284	313	64	38.1	2.6
5411101	Offices of lawyers (except legal aid societies)	19	5 967	1 284	313	64	38.1	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 045	926	238	56	85.6	14.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 045	926	238	56	85.6	14.4
5413	Architectural, engineering, & related services	7	3 865	2 167	476	57	28.1	–
	MILLS COUNTY, IA							
54	**Professional, scientific, & technical services**	**9**	**2 076**	**783**	**170**	**43**	**81.8**	**12.4**
541	Professional, scientific, & technical services	9	2 076	783	170	43	81.8	12.4
	MITCHELL COUNTY, IA							
54	**Professional, scientific, & technical services**	**7**	**1 653**	**569**	**137**	**37**	**22.8**	**–**
541	Professional, scientific, & technical services	7	1 653	569	137	37	22.8	–
	MONONA COUNTY, IA							
54	**Professional, scientific, & technical services**	**15**	**3 453**	**1 058**	**243**	**53**	**50.2**	**29.6**
541	Professional, scientific, & technical services	15	3 453	1 058	243	53	50.2	29.6
	MONROE COUNTY, IA							
54	**Professional, scientific, & technical services**	**11**	**1 530**	**326**	**72**	**26**	**90.2**	**–**
541	Professional, scientific, & technical services	11	1 530	326	72	26	90.2	–
	MONTGOMERY COUNTY, IA							
54	**Professional, scientific, & technical services**	**19**	**2 743**	**1 072**	**210**	**48**	**78.0**	**–**
541	Professional, scientific, & technical services	19	2 743	1 072	210	48	78.0	–
	MUSCATINE COUNTY, IA							
54	**Professional, scientific, & technical services**	**53**	**75 798**	**22 653**	**5 488**	**1 020**	**10.4**	**.4**
541	Professional, scientific, & technical services	53	75 798	22 653	5 488	1 020	10.4	.4
5411	Legal services	24	6 840	2 699	709	100	25.7	1.4
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	e	D	D
54133	Engineering services	5	D	D	D	e	D	D
541330	Engineering services	5	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	5	3 644	1 094	311	114	94.3	–
5418	Advertising & related services	1	D	D	D	e	D	D
54186	Direct mail advertising	1	D	D	D	e	D	D
541860	Direct mail advertising	1	D	D	D	e	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	O'BRIEN COUNTY, IA							
54	**Professional, scientific, & technical services**	**25**	**5 105**	**1 427**	**382**	**76**	**69.6**	**1.6**
541	Professional, scientific, & technical services	25	5 105	1 427	382	76	69.6	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 236	670	191	35	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 236	670	191	35	100.0	–
	OSCEOLA COUNTY, IA							
54	**Professional, scientific, & technical services**	**7**	**1 699**	**348**	**88**	**35**	**19.1**	**29.9**
541	Professional, scientific, & technical services	7	1 699	348	88	35	19.1	29.9
	PAGE COUNTY, IA							
54	**Professional, scientific, & technical services**	**19**	**3 710**	**1 456**	**414**	**143**	**73.3**	**7.4**
541	Professional, scientific, & technical services	19	3 710	1 456	414	143	73.3	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 182	645	199	25	16.3	23.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 182	645	199	25	16.3	23.4
	PALO ALTO COUNTY, IA							
54	**Professional, scientific, & technical services**	**12**	**2 113**	**521**	**131**	**31**	**63.2**	**.8**
541	Professional, scientific, & technical services	12	2 113	521	131	31	63.2	.8
	PLYMOUTH COUNTY, IA							
54	**Professional, scientific, & technical services**	**29**	**5 609**	**1 967**	**440**	**108**	**42.0**	**.6**
541	Professional, scientific, & technical services	29	5 609	1 967	440	108	42.0	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 898	880	232	41	44.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 898	880	232	41	44.6	–
	POCAHONTAS COUNTY, IA							
54	**Professional, scientific, & technical services**	**19**	**2 372**	**699**	**172**	**46**	**48.7**	**5.1**
541	Professional, scientific, & technical services	19	2 372	699	172	46	48.7	5.1
	POLK COUNTY, IA							
54	**Professional, scientific, & technical services**	**954**	**845 801**	**346 097**	**75 374**	**10 594**	**16.2**	**4.1**
541	Professional, scientific, & technical services	954	845 801	346 097	75 374	10 594	16.2	4.1
5411	Legal services	243	207 959	98 967	19 248	1 992	19.9	1.5
54111	Offices of lawyers	237	200 074	95 274	18 392	1 875	20.4	1.5
541110	Offices of lawyers	237	200 074	95 274	18 392	1 875	20.4	1.5
5411101	Offices of lawyers (except legal aid societies)	237	200 074	95 274	18 392	1 875	20.4	1.5
54119	Other legal services	6	7 885	3 693	856	117	6.6	–
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	162	147 779	47 640	11 574	1 650	9.6	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	162	147 779	47 640	11 574	1 650	9.6	2.7
541211	Offices of certified public accountants	93	98 664	36 236	8 417	947	8.2	2.1
541213	Tax return preparation services	7	D	D	D	e	D	D
541219	Other accounting services	56	D	D	D	e	D	D
5413	Architectural, engineering, & related services	128	105 262	47 315	10 239	1 156	22.2	8.7
54131	Architectural services	45	39 803	15 283	3 249	359	24.4	1.1
541310	Architectural services	45	39 803	15 283	3 249	359	24.4	1.1
54133	Engineering services	64	D	D	D	f	D	D
541330	Engineering services	64	D	D	D	f	D	D
54138	Testing laboratories	7	6 977	2 484	431	66	19.8	34.7
541380	Testing laboratories	7	6 977	2 484	431	66	19.8	34.7
5414	Specialized design services	61	D	D	D	c	D	D
54141	Interior design services	21	D	D	D	b	D	D
541410	Interior design services	21	D	D	D	b	D	D
54143	Graphic design services	40	D	D	D	c	D	D
541430	Graphic design services	40	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	34	D	D	D	c	D	D
5415	Computer systems design & related services	96	111 344	45 070	9 652	914	13.4	5.8
54151	Computer systems design & related services	96	111 344	45 070	9 652	914	13.4	5.8
541511	Custom computer programming services	48	79 857	36 346	7 902	656	5.2	7.5
541512	Computer systems design services	41	27 760	6 870	1 470	211	37.7	1.8
5415121	Computer systems integrators	20	17 021	3 677	773	117	21.5	2.9
5415122	Computer systems consultants (except systems integrators)	21	10 739	3 193	697	94	63.2	–

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	POLK COUNTY, IA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	114	68 096	24 240	5 174	660	18.3	6.2
54161	Management consulting services	90	D	D	D	f	D	D
541611	Administrative management & general management consulting service	36	8 075	3 541	920	120	44.7	4.9
541612	Human resources & executive search consulting services	28	D	D	D	c	D	D
5416122	Executive placement services	14	6 859	3 287	569	69	29.5	9.9
541613	Marketing consulting services	13	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	8	D	D	D	b	D	D
541618	Other management consulting services	5	D	D	D	c	D	D
54162	Environmental consulting services	11	D	D	D	b	D	D
541620	Environmental consulting services	11	D	D	D	b	D	D
54169	Other scientific & technical consulting services	13	D	D	D	b	D	D
541690	Other scientific & technical consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	83	152 650	66 755	15 726	3 267	11.5	1.2
54181	Advertising agencies	29	D	D	D	e	D	D
541810	Advertising agencies	29	D	D	D	e	D	D
54186	Direct mail advertising	8	D	D	D	g	D	D
541860	Direct mail advertising	8	D	D	D	g	D	D
54189	Other services related to advertising	24	D	D	D	c	D	D
541890	Other services related to advertising	24	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	62	D	D	D	f	D	D
54191	Marketing research & public opinion polling	12	9 583	4 417	1 034	451	9.2	18.6
541910	Marketing research & public opinion polling	12	9 583	4 417	1 034	451	9.2	18.6
54192	Photographic services	44	D	D	D	e	D	D
541921	Photographic studios, portrait	29	D	D	D	c	D	D
541922	Commercial photography	15	4 037	1 633	517	87	23.9	1.9
	POTTAWATTAMIE COUNTY, IA							
54	**Professional, scientific, & technical services**	**99**	**46 978**	**16 365**	**3 217**	**656**	**33.2**	**.1**
541	Professional, scientific, & technical services	99	46 978	16 365	3 217	656	33.2	.1
5411	Legal services	42	19 010	6 892	1 099	209	49.0	–
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 986	1 480	394	118	33.3	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 986	1 480	394	118	33.3	.9
541213	Tax return preparation services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	4 216	2 799	464	74	21.6	.4
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
54161	Management consulting services	8	D	D	D	b	D	D
541611	Administrative management & general management consulting service	6	D	D	D	b	D	D
5418	Advertising & related services	8	8 842	3 840	919	187	26.8	–
	POWESHIEK COUNTY, IA							
54	**Professional, scientific, & technical services**	**33**	**7 175**	**1 971**	**449**	**115**	**64.4**	**1.2**
541	Professional, scientific, & technical services	33	7 175	1 971	449	115	64.4	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 666	428	127	26	92.9	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 666	428	127	26	92.9	2.2
	RINGGOLD COUNTY, IA							
54	**Professional, scientific, & technical services**	**3**	**315**	**133**	**34**	**10**	**D**	**–**
	SAC COUNTY, IA							
54	**Professional, scientific, & technical services**	**20**	**3 262**	**1 010**	**241**	**65**	**41.5**	**22.8**
541	Professional, scientific, & technical services	20	3 262	1 010	241	65	41.5	22.8

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SCOTT COUNTY, IA							
54	**Professional, scientific, & technical services**	**315**	**177 367**	**58 034**	**13 224**	**1 999**	**19.7**	**10.8**
541	Professional, scientific, & technical services	315	177 367	58 034	13 224	1 999	19.7	10.8
5411	Legal services	96	39 158	11 362	2 406	373	27.0	4.5
54111	Offices of lawyers	93	D	D	D	e	D	D
541110	Offices of lawyers	93	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	93	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	60	29 269	11 701	3 151	412	20.3	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	60	29 269	11 701	3 151	412	20.3	5.6
541211	Offices of certified public accountants	23	24 884	10 007	2 709	290	15.8	.5
541213	Tax return preparation services	13	890	207	126	53	16.3	18.9
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	35	16 973	8 085	1 524	196	27.7	21.1
54133	Engineering services	24	12 002	5 524	1 085	128	29.3	26.6
541330	Engineering services	24	12 002	5 524	1 085	128	29.3	26.6
5414	Specialized design services	13	8 727	1 677	341	55	19.8	–
54141	Interior design services	4	D	D	D	b	D	D
541410	Interior design services	4	D	D	D	b	D	D
54143	Graphic design services	9	D	D	D	b	D	D
541430	Graphic design services	9	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	8	D	D	D	b	D	D
5415	Computer systems design & related services	28	46 703	13 851	3 211	336	1.8	4.2
54151	Computer systems design & related services	28	46 703	13 851	3 211	336	1.8	4.2
541512	Computer systems design services	13	42 600	12 322	2 895	297	.4	4.2
5415121	Computer systems integrators	10	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	45	17 228	5 924	1 369	278	41.5	35.5
54161	Management consulting services	32	12 940	4 682	1 179	252	44.7	34.7
5418	Advertising & related services	24	12 439	3 226	708	118	26.9	2.2
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	c	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	SHELBY COUNTY, IA							
54	**Professional, scientific, & technical services**	**19**	**3 810**	**1 536**	**354**	**80**	**37.9**	**3.5**
541	Professional, scientific, & technical services	19	3 810	1 536	354	80	37.9	3.5
	SIOUX COUNTY, IA							
54	**Professional, scientific, & technical services**	**43**	**12 696**	**4 232**	**1 073**	**192**	**36.0**	**1.5**
541	Professional, scientific, & technical services	43	12 696	4 232	1 073	192	36.0	1.5
5411	Legal services	16	3 544	882	215	62	42.5	–
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 319	1 279	465	55	33.0	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 319	1 279	465	55	33.0	1.9
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
	STORY COUNTY, IA							
54	**Professional, scientific, & technical services**	**148**	**97 871**	**34 701**	**7 441**	**970**	**10.4**	**7.2**
541	Professional, scientific, & technical services	148	97 871	34 701	7 441	970	10.4	7.2
5411	Legal services	30	6 137	1 880	429	98	28.1	6.5
54111	Offices of lawyers	27	5 163	1 391	297	72	29.4	7.8
541110	Offices of lawyers	27	5 163	1 391	297	72	29.4	7.8
5411101	Offices of lawyers (except legal aid societies)	27	5 163	1 391	297	72	29.4	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	5 178	2 661	571	122	24.7	17.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	5 178	2 661	571	122	24.7	17.3
541211	Offices of certified public accountants	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	14 823	6 483	1 336	157	26.5	13.2
54133	Engineering services	19	11 160	5 013	1 031	108	25.3	9.8
541330	Engineering services	19	11 160	5 013	1 031	108	25.3	9.8
5415	Computer systems design & related services	13	60 671	20 121	4 381	443	1.3	3.0
54151	Computer systems design & related services	13	60 671	20 121	4 381	443	1.3	3.0
541511	Custom computer programming services	5	D	D	D	e	D	D
541512	Computer systems design services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	23	4 529	1 703	366	63	22.2	4.0
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	TAMA COUNTY, IA							
54	**Professional, scientific, & technical services**	**15**	**2 389**	**510**	**147**	**48**	**60.9**	**.5**
541	Professional, scientific, & technical services	15	2 389	510	147	48	60.9	.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TAYLOR COUNTY, IA							
54	**Professional, scientific, & technical services**	**10**	**1 109**	**362**	**95**	**26**	**59.4**	**.8**
541	Professional, scientific, & technical services	10	1 109	362	95	26	59.4	.8
	UNION COUNTY, IA							
54	**Professional, scientific, & technical services**	**18**	**3 235**	**1 550**	**361**	**64**	**26.9**	**1.2**
541	Professional, scientific, & technical services	18	3 235	1 550	361	64	26.9	1.2
	VAN BUREN COUNTY, IA							
54	**Professional, scientific, & technical services**	**11**	**1 444**	**665**	**142**	**31**	**52.0**	**9.4**
541	Professional, scientific, & technical services	11	1 444	665	142	31	52.0	9.4
	WAPELLO COUNTY, IA							
54	**Professional, scientific, & technical services**	**45**	**12 881**	**4 221**	**935**	**206**	**31.8**	**–**
541	Professional, scientific, & technical services	45	12 881	4 221	935	206	31.8	–
5411	Legal services	19	6 775	2 238	436	85	33.9	–
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 801	1 072	294	57	26.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 801	1 072	294	57	26.6	–
	WARREN COUNTY, IA							
54	**Professional, scientific, & technical services**	**35**	**6 238**	**2 017**	**472**	**108**	**43.6**	**4.5**
541	Professional, scientific, & technical services	35	6 238	2 017	472	108	43.6	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 204	587	166	34	39.6	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 204	587	166	34	39.6	4.8
	WASHINGTON COUNTY, IA							
54	**Professional, scientific, & technical services**	**33**	**5 780**	**1 738**	**459**	**133**	**52.5**	**3.1**
541	Professional, scientific, & technical services	33	5 780	1 738	459	133	52.5	3.1
5411	Legal services	13	2 910	808	194	54	42.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 847	757	233	58	82.2	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 847	757	233	58	82.2	9.7
	WAYNE COUNTY, IA							
54	**Professional, scientific, & technical services**	**8**	**2 202**	**302**	**75**	**28**	**89.6**	**–**
541	Professional, scientific, & technical services	8	2 202	302	75	28	89.6	–
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	WEBSTER COUNTY, IA							
54	**Professional, scientific, & technical services**	**69**	**22 823**	**8 452**	**1 916**	**319**	**29.3**	**.7**
541	Professional, scientific, & technical services	69	22 823	8 452	1 916	319	29.3	.7
5411	Legal services	31	8 230	2 398	438	80	36.3	.1
54111	Offices of lawyers	31	8 230	2 398	438	80	36.3	.1
541110	Offices of lawyers	31	8 230	2 398	438	80	36.3	.1
5411101	Offices of lawyers (except legal aid societies)	31	8 230	2 398	438	80	36.3	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 112	1 377	428	80	19.8	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 112	1 377	428	80	19.8	3.1
5413	Architectural, engineering, & related services	6	5 533	2 803	689	86	21.1	–
5418	Advertising & related services	8	3 385	1 396	288	57	39.1	.5
	WINNEBAGO COUNTY, IA							
54	**Professional, scientific, & technical services**	**19**	**4 801**	**1 401**	**565**	**83**	**74.8**	**3.0**
541	Professional, scientific, & technical services	19	4 801	1 401	565	83	74.8	3.0
	WINNESHIEK COUNTY, IA							
54	**Professional, scientific, & technical services**	**21**	**5 640**	**2 571**	**628**	**90**	**37.3**	**7.8**
541	Professional, scientific, & technical services	21	5 640	2 571	628	90	37.3	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 709	1 008	229	39	12.9	19.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 709	1 008	229	39	12.9	19.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WOODBURY COUNTY, IA							
54	**Professional, scientific, & technical services**	**178**	**73 645**	**23 871**	**5 028**	**946**	**35.8**	**4.6**
541	Professional, scientific, & technical services	178	73 645	23 871	5 028	946	35.8	4.6
5411	Legal services	68	31 157	8 316	1 706	313	41.5	3.1
54111	Offices of lawyers	65	29 786	7 531	1 526	289	43.4	3.2
541110	Offices of lawyers	65	29 786	7 531	1 526	289	43.4	3.2
5411101	Offices of lawyers (except legal aid societies)	65	29 786	7 531	1 526	289	43.4	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	17 151	6 296	1 553	342	21.4	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	17 151	6 296	1 553	342	21.4	6.1
541211	Offices of certified public accountants	19	D	D	D	c	D	D
541213	Tax return preparation services	11	D	D	D	c	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	D	D	D	c	D	D
54131	Architectural services	10	6 607	2 338	509	65	36.0	7.5
541310	Architectural services	10	6 607	2 338	509	65	36.0	7.5
5414	Specialized design services	8	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	13	4 215	2 394	373	47	14.9	2.7
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	a	D	D
	WORTH COUNTY, IA							
54	**Professional, scientific, & technical services**	**6**	**794**	**138**	**36**	**18**	**62.6**	**–**
	WRIGHT COUNTY, IA							
54	**Professional, scientific, & technical services**	**27**	**8 815**	**2 511**	**641**	**173**	**71.2**	**1.0**
541	Professional, scientific, & technical services	27	8 815	2 511	641	173	71.2	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADEL, IA							
54	**Professional, scientific, & technical services**	**8**	**1 667**	**495**	**123**	**31**	**42.1**	**.7**
541	Professional, scientific, & technical services	8	1 667	495	123	31	42.1	.7
	ALBIA, IA							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	ALGONA, IA							
54	**Professional, scientific, & technical services**	**18**	**5 192**	**1 130**	**298**	**71**	**79.4**	**16.2**
541	Professional, scientific, & technical services	18	5 192	1 130	298	71	79.4	16.2
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
	ALTOONA, IA							
54	**Professional, scientific, & technical services**	**7**	**633**	**238**	**50**	**13**	**22.7**	**37.3**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AMES, IA							
54	**Professional, scientific, & technical services**	**104**	**88 273**	**31 244**	**6 689**	**808**	**9.5**	**4.0**
541	Professional, scientific, & technical services	104	88 273	31 244	6 689	808	9.5	4.0
5411	Legal services	15	3 377	768	194	54	26.1	7.3
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 285	2 334	485	103	21.4	20.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 285	2 334	485	103	21.4	20.0
5413	Architectural, engineering, & related services	28	13 658	6 035	1 251	135	28.7	8.9
54133	Engineering services	18	D	D	D	c	D	D
541330	Engineering services	18	D	D	D	c	D	D
5415	Computer systems design & related services	9	58 946	19 479	4 220	415	1.3	.6
54151	Computer systems design & related services	9	58 946	19 479	4 220	415	1.3	.6
541511	Custom computer programming services	2	D	D	D	e	D	D
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	D	D	D	b	D	D
	ANAMOSA, IA							
54	**Professional, scientific, & technical services**	**14**	**3 063**	**1 049**	**257**	**59**	**63.0**	**.5**
541	Professional, scientific, & technical services	14	3 063	1 049	257	59	63.0	.5
	ANKENY, IA							
54	**Professional, scientific, & technical services**	**49**	**17 624**	**7 638**	**1 699**	**251**	**38.0**	**2.2**
541	Professional, scientific, & technical services	49	17 624	7 638	1 699	251	38.0	2.2
5411	Legal services	10	3 142	829	181	32	54.2	12.3
54111	Offices of lawyers	10	3 142	829	181	32	54.2	12.3
541110	Offices of lawyers	10	3 142	829	181	32	54.2	12.3
5411101	Offices of lawyers (except legal aid societies)	10	3 142	829	181	32	54.2	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 188	428	121	22	88.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 188	428	121	22	88.2	–
5413	Architectural, engineering, & related services	8	7 749	4 658	1 043	101	12.8	–
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	ATLANTIC, IA							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 031	1 201	299	33	31.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 031	1 201	299	33	31.2	–
	AUDUBON, IA							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	BELLE PLAINE, IA							
54	**Professional, scientific, & technical services**	**3**	**470**	**193**	**50**	**14**	**D**	**–**
	BELMOND, IA							
54	**Professional, scientific, & technical services**	**7**	**4 832**	**1 310**	**324**	**86**	**81.1**	**–**
541	Professional, scientific, & technical services	7	4 832	1 310	324	86	81.1	–
5418	Advertising & related services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BETTENDORF, IA							
54	**Professional, scientific, & technical services**	**65**	**33 348**	**12 258**	**2 642**	**356**	**33.6**	**7.0**
541	Professional, scientific, & technical services	65	33 348	12 258	2 642	356	33.6	7.0
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	4 737	1 981	399	43	28.4	35.3
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	8	D	D	D	c	D	D
54151	Computer systems design & related services	8	D	D	D	c	D	D
541512	Computer systems design services	3	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	19	D	D	D	b	D	D
54161	Management consulting services	14	5 167	1 926	386	48	84.9	1.8
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	BLOOMFIELD, IA							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	BOONE, IA							
54	**Professional, scientific, & technical services**	**20**	**5 144**	**2 011**	**491**	**78**	**27.2**	**13.0**
541	Professional, scientific, & technical services	20	5 144	2 011	491	78	27.2	13.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 292	748	274	31	28.8	21.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 292	748	274	31	28.8	21.7
	BURLINGTON, IA							
54	**Professional, scientific, & technical services**	**49**	**15 768**	**4 957**	**1 042**	**219**	**32.1**	**1.5**
541	Professional, scientific, & technical services	49	15 768	4 957	1 042	219	32.1	1.5
5411	Legal services	22	D	D	D	b	D	D
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
541211	Offices of certified public accountants	5	D	D	D	b	D	D
	CAMANCHE, IA							
54	**Professional, scientific, & technical services**	**6**	**1 213**	**349**	**90**	**12**	**34.9**	**65.1**
541	Professional, scientific, & technical services	6	1 213	349	90	12	34.9	65.1
	CARLISLE, IA *							
54	**Professional, scientific, & technical services**	**3**	**885**	**317**	**70**	**14**	**–**	**–**
541	Professional, scientific, & technical services	3	885	317	70	14	–	–
	CARLISLE, IA (WARREN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**885**	**317**	**70**	**14**	**–**	**–**
541	Professional, scientific, & technical services	3	885	317	70	14	–	–
	CARROLL, IA							
54	**Professional, scientific, & technical services**	**29**	**6 533**	**1 919**	**403**	**98**	**32.2**	**22.7**
541	Professional, scientific, & technical services	29	6 533	1 919	403	98	32.2	22.7
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CARTER LAKE, IA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	c	D	D
	CEDAR FALLS, IA							
54	**Professional, scientific, & technical services**	**61**	**35 254**	**16 830**	**4 040**	**627**	**14.6**	**4.4**
541	Professional, scientific, & technical services	61	35 254	16 830	4 040	627	14.6	4.4
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	9 714	8 481	2 233	264	13.4	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	9 714	8 481	2 233	264	13.4	1.4
5413	Architectural, engineering, & related services	13	10 723	3 604	745	116	12.3	4.9
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5418	Advertising & related services	4	5 443	1 765	522	88	–	.3
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	3	3 277	1 407	187	57	D	13.9
541921	Photographic studios, portrait	3	3 277	1 407	187	57	D	13.9
	CEDAR RAPIDS, IA							
54	**Professional, scientific, & technical services**	**296**	**229 841**	**89 342**	**19 383**	**2 391**	**26.0**	**5.5**
541	Professional, scientific, & technical services	296	229 841	89 342	19 383	2 391	26.0	5.5
5411	Legal services	97	58 854	23 315	4 092	554	28.2	5.5
54111	Offices of lawyers	96	D	D	D	f	D	D
541110	Offices of lawyers	96	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	96	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	25 908	10 013	2 445	343	10.6	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	25 908	10 013	2 445	343	10.6	.5
541211	Offices of certified public accountants	18	21 062	8 087	1 895	202	5.7	.5
541213	Tax return preparation services	10	D	D	D	b	D	D
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	36	36 784	17 640	3 777	398	11.8	8.0
54131	Architectural services	10	D	D	D	b	D	D
541310	Architectural services	10	D	D	D	b	D	D
54133	Engineering services	19	23 895	12 700	2 779	274	9.2	4.2
541330	Engineering services	19	23 895	12 700	2 779	274	9.2	4.2
5414	Specialized design services	12	D	D	D	b	D	D
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	38	64 950	20 597	4 954	487	40.7	5.9
54151	Computer systems design & related services	38	64 950	20 597	4 954	487	40.7	5.9
541511	Custom computer programming services	20	D	D	D	e	D	D
541512	Computer systems design services	14	D	D	D	c	D	D
5415121	Computer systems integrators	9	32 112	6 918	1 641	131	69.6	–
5416	Management, scientific, & technical consulting services	27	8 345	4 055	931	100	67.1	3.7
54161	Management consulting services	26	D	D	D	c	D	D
5418	Advertising & related services	22	20 248	8 843	2 000	255	8.0	.5
54181	Advertising agencies	8	14 471	7 158	1 606	185	.7	–
541810	Advertising agencies	8	14 471	7 158	1 606	185	.7	–
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	20	D	D	D	c	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	CENTERVILLE, IA							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	CHARITON, IA							
54	**Professional, scientific, & technical services**	**9**	**977**	**320**	**71**	**23**	**91.0**	**.4**
541	Professional, scientific, & technical services	9	977	320	71	23	91.0	.4
	CHARLES CITY, IA							
54	**Professional, scientific, & technical services**	**18**	**3 524**	**1 015**	**223**	**60**	**49.5**	**4.1**
541	Professional, scientific, & technical services	18	3 524	1 015	223	60	49.5	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHEROKEE, IA							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
	CLARINDA, IA							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	CLARION, IA							
54	**Professional, scientific, & technical services**	**6**	**1 515**	**348**	**87**	**28**	**51.0**	**–**
541	Professional, scientific, & technical services	6	1 515	348	87	28	51.0	–
	CLEAR LAKE, IA							
54	**Professional, scientific, & technical services**	**16**	**2 397**	**758**	**205**	**41**	**16.2**	**17.6**
541	Professional, scientific, & technical services	16	2 397	758	205	41	16.2	17.6
	CLINTON, IA							
54	**Professional, scientific, & technical services**	**41**	**9 805**	**3 196**	**785**	**156**	**25.0**	**9.1**
541	Professional, scientific, & technical services	41	9 805	3 196	785	156	25.0	9.1
5411	Legal services	16	4 192	1 442	334	53	32.0	–
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	CLIVE, IA *							
54	**Professional, scientific, & technical services**	**57**	**15 056**	**6 694**	**1 383**	**179**	**44.6**	**12.2**
541	Professional, scientific, & technical services	57	15 056	6 694	1 383	179	44.6	12.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 053	809	183	33	58.7	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 053	809	183	33	58.7	8.9
5415	Computer systems design & related services	10	5 336	2 643	509	56	38.0	30.5
54151	Computer systems design & related services	10	5 336	2 643	509	56	38.0	30.5
5416	Management, scientific, & technical consulting services	11	4 161	1 962	377	46	18.5	.1
54161	Management consulting services	11	4 161	1 962	377	46	18.5	.1
	CLIVE, IA (DALLAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	CLIVE, IA (POLK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**56**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	56	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 053	809	183	33	58.7	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 053	809	183	33	58.7	8.9
5415	Computer systems design & related services	9	D	D	D	b	D	D
54151	Computer systems design & related services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	4 161	1 962	377	46	18.5	.1
54161	Management consulting services	11	4 161	1 962	377	46	18.5	.1
	CORALVILLE, IA							
54	**Professional, scientific, & technical services**	**20**	**13 421**	**6 584**	**1 751**	**235**	**12.8**	**36.0**
541	Professional, scientific, & technical services	20	13 421	6 584	1 751	235	12.8	36.0
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5415	Computer systems design & related services	5	D	D	D	c	D	D
54151	Computer systems design & related services	5	D	D	D	c	D	D
541512	Computer systems design services	4	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COUNCIL BLUFFS, IA							
54	**Professional, scientific, & technical services**	**78**	**39 118**	**12 497**	**2 311**	**458**	**35.8**	**.1**
541	Professional, scientific, & technical services	78	39 118	12 497	2 311	458	35.8	.1
5411	Legal services	39	D	D	D	c	D	D
54111	Offices of lawyers	37	18 009	6 294	990	185	47.4	–
541110	Offices of lawyers	37	18 009	6 294	990	185	47.4	–
5411101	Offices of lawyers (except legal aid societies)	37	18 009	6 294	990	185	47.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	c	D	D
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	3 866	2 646	438	64	18.7	.4
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
541611	Administrative management & general management consulting service	2	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
	CRESCO, IA							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	CRESTON, IA							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
	DAVENPORT, IA							
54	**Professional, scientific, & technical services**	**229**	**138 547**	**44 137**	**10 197**	**1 571**	**15.2**	**11.2**
541	Professional, scientific, & technical services	229	138 547	44 137	10 197	1 571	15.2	11.2
5411	Legal services	82	35 733	10 505	2 212	335	25.1	4.7
54111	Offices of lawyers	79	D	D	D	e	D	D
541110	Offices of lawyers	79	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	79	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	26 241	10 801	2 871	350	16.0	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	26 241	10 801	2 871	350	16.0	3.9
541211	Offices of certified public accountants	16	23 003	9 401	2 523	254	11.0	.1
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	10 886	5 459	969	130	30.2	8.9
5414	Specialized design services	10	D	D	D	b	D	D
54141	Interior design services	3	D	D	D	a	D	D
541410	Interior design services	3	D	D	D	a	D	D
54143	Graphic design services	7	D	D	D	a	D	D
541430	Graphic design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	17	34 136	8 179	1 996	190	1.0	5.7
54151	Computer systems design & related services	17	34 136	8 179	1 996	190	1.0	5.7
541512	Computer systems design services	9	D	D	D	c	D	D
5415121	Computer systems integrators	7	31 256	6 827	1 678	159	–	5.0
5416	Management, scientific, & technical consulting services	24	9 644	3 283	848	213	17.0	62.5
54161	Management consulting services	17	D	D	D	c	D	D
5418	Advertising & related services	17	9 725	2 757	607	101	17.4	–
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	DECORAH, IA							
54	**Professional, scientific, & technical services**	**16**	**4 938**	**2 353**	**593**	**86**	**28.4**	**8.9**
541	Professional, scientific, & technical services	16	4 938	2 353	593	86	28.4	8.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	DENISON, IA							
54	**Professional, scientific, & technical services**	**19**	**6 695**	**2 822**	**618**	**120**	**42.9**	**3.2**
541	Professional, scientific, & technical services	19	6 695	2 822	618	120	42.9	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	934	300	81	23	69.7	18.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	934	300	81	23	69.7	18.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DES MOINES, IA							
54	**Professional, scientific, & technical services**	**450**	**527 855**	**218 018**	**47 219**	**6 867**	**13.4**	**1.8**
541	Professional, scientific, & technical services	450	527 855	218 018	47 219	6 867	13.4	1.8
5411	Legal services	168	180 481	86 614	16 680	1 655	17.0	.9
54111	Offices of lawyers	164	D	D	D	g	D	D
541110	Offices of lawyers	164	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	164	D	D	D	g	D	D
54119	Other legal services	4	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	59	101 833	27 084	6 598	775	4.9	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	59	101 833	27 084	6 598	775	4.9	1.6
541211	Offices of certified public accountants	25	64 227	20 411	4 912	488	4.1	.7
541219	Other accounting services	29	D	D	D	e	D	D
5413	Architectural, engineering, & related services	54	42 039	18 497	3 953	449	20.5	2.7
54131	Architectural services	25	23 568	10 208	2 244	252	13.0	1.8
541310	Architectural services	25	23 568	10 208	2 244	252	13.0	1.8
54133	Engineering services	23	13 841	6 782	1 425	153	30.0	4.7
541330	Engineering services	23	13 841	6 782	1 425	153	30.0	4.7
5414	Specialized design services	33	11 904	3 354	738	124	38.4	6.6
54143	Graphic design services	25	10 329	3 133	694	113	39.4	7.7
541430	Graphic design services	25	10 329	3 133	694	113	39.4	7.7
5414301	Graphic design services (except commercial art & medical artists)	23	D	D	D	c	D	D
5415	Computer systems design & related services	24	36 864	15 590	3 683	304	11.9	.5
54151	Computer systems design & related services	24	36 864	15 590	3 683	304	11.9	.5
541511	Custom computer programming services	15	31 494	13 917	3 361	247	5.9	.3
541512	Computer systems design services	9	5 370	1 673	322	57	47.2	1.4
5416	Management, scientific, & technical consulting services	34	32 315	9 738	1 923	242	13.7	2.0
54161	Management consulting services	25	26 975	7 315	1 435	177	5.5	2.1
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	48	113 110	53 901	12 938	2 949	9.5	1.5
54181	Advertising agencies	16	27 417	14 103	3 351	326	7.3	–
541810	Advertising agencies	16	27 417	14 103	3 351	326	7.3	–
54186	Direct mail advertising	7	68 179	35 174	8 546	2 392	5.1	–
541860	Direct mail advertising	7	68 179	35 174	8 546	2 392	5.1	–
54189	Other services related to advertising	12	6 102	1 245	259	122	50.2	–
541890	Other services related to advertising	12	6 102	1 245	259	122	50.2	–
5419	Other professional, scientific, & technical services	29	D	D	D	e	D	D
54192	Photographic services	17	4 887	1 307	244	57	31.9	1.6
541921	Photographic studios, portrait	12	4 120	975	163	44	31.7	–
	DE WITT, IA							
54	**Professional, scientific, & technical services**	**7**	**809**	**251**	**60**	**13**	**46.8**	**24.8**
	DUBUQUE, IA							
54	**Professional, scientific, & technical services**	**98**	**51 860**	**22 320**	**4 935**	**733**	**20.2**	**8.9**
541	Professional, scientific, & technical services	98	51 860	22 320	4 935	733	20.2	8.9
5411	Legal services	30	12 431	6 359	1 456	189	26.2	3.5
54111	Offices of lawyers	28	D	D	D	c	D	D
541110	Offices of lawyers	28	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	16 712	6 906	1 695	267	8.9	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	16 712	6 906	1 695	267	8.9	2.9
541211	Offices of certified public accountants	11	13 483	5 547	1 328	164	4.6	.1
541213	Tax return preparation services	3	1 152	321	93	54	D	–
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5414	Specialized design services	5	2 144	880	220	30	32.1	–
54143	Graphic design services	5	2 144	880	220	30	32.1	–
541430	Graphic design services	5	2 144	880	220	30	32.1	–
5415	Computer systems design & related services	7	5 089	1 951	367	54	12.2	64.3
54151	Computer systems design & related services	7	5 089	1 951	367	54	12.2	64.3
5418	Advertising & related services	7	5 731	2 142	459	62	22.0	–
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
	DYERSVILLE, IA *							
54	**Professional, scientific, & technical services**	**6**	**1 102**	**308**	**106**	**22**	**69.7**	**–**
541	Professional, scientific, & technical services	6	1 102	308	106	22	69.7	–
	DYERSVILLE, IA (DUBUQUE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**1 102**	**308**	**106**	**22**	**69.7**	**–**
541	Professional, scientific, & technical services	6	1 102	308	106	22	69.7	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EAGLE GROVE, IA							
54	**Professional, scientific, & technical services**	**5**	**1 395**	**490**	**102**	**31**	**88.0**	**–**
541	Professional, scientific, & technical services	5	1 395	490	102	31	88.0	–
	ELDORA, IA							
54	**Professional, scientific, & technical services**	**10**	**1 979**	**1 061**	**206**	**55**	**37.5**	**2.7**
541	Professional, scientific, & technical services	10	1 979	1 061	206	55	37.5	2.7
	ELDRIDGE, IA							
54	**Professional, scientific, & technical services**	**9**	**2 547**	**624**	**141**	**21**	**32.8**	**20.1**
541	Professional, scientific, & technical services	9	2 547	624	141	21	32.8	20.1
	EMMETSBURG, IA							
54	**Professional, scientific, & technical services**	**9**	**1 954**	**507**	**128**	**27**	**61.1**	**–**
541	Professional, scientific, & technical services	9	1 954	507	128	27	61.1	–
	ESTHERVILLE, IA							
54	**Professional, scientific, & technical services**	**15**	**4 629**	**1 688**	**378**	**72**	**28.6**	**2.8**
541	Professional, scientific, & technical services	15	4 629	1 688	378	72	28.6	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	EVANSDALE, IA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	FAIRFIELD, IA							
54	**Professional, scientific, & technical services**	**115**	**50 236**	**20 788**	**4 296**	**529**	**25.0**	**9.7**
541	Professional, scientific, & technical services	115	50 236	20 788	4 296	529	25.0	9.7
5411	Legal services	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	11 964	7 013	1 553	169	27.1	2.6
54133	Engineering services	7	9 530	6 184	1 379	139	23.3	–
541330	Engineering services	7	9 530	6 184	1 379	139	23.3	–
5415	Computer systems design & related services	25	D	D	D	b	D	D
54151	Computer systems design & related services	25	D	D	D	b	D	D
541512	Computer systems design services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	33	D	D	D	b	D	D
54161	Management consulting services	27	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	1	D	D	D	b	D	D
541921	Photographic studios, portrait	1	D	D	D	b	D	D
	FOREST CITY, IA *							
54	**Professional, scientific, & technical services**	**10**	**1 604**	**718**	**410**	**56**	**47.8**	**8.9**
541	Professional, scientific, & technical services	10	1 604	718	410	56	47.8	8.9
	FOREST CITY, IA (WINNEBAGO COUNTY PART) *							
54	**Professional, scientific, & technical services**	**10**	**1 604**	**718**	**410**	**56**	**47.8**	**8.9**
541	Professional, scientific, & technical services	10	1 604	718	410	56	47.8	8.9
	FORT DODGE, IA							
54	**Professional, scientific, & technical services**	**61**	**21 937**	**8 190**	**1 869**	**309**	**28.2**	**.7**
541	Professional, scientific, & technical services	61	21 937	8 190	1 869	309	28.2	.7
5411	Legal services	26	7 470	2 151	392	71	34.8	.1
54111	Offices of lawyers	26	7 470	2 151	392	71	34.8	.1
541110	Offices of lawyers	26	7 470	2 151	392	71	34.8	.1
5411101	Offices of lawyers (except legal aid societies)	26	7 470	2 151	392	71	34.8	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	5 533	2 803	689	86	21.1	–
5418	Advertising & related services	8	3 385	1 396	288	57	39.1	.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FORT MADISON, IA							
54	**Professional, scientific, & technical services**	**16**	**3 900**	**1 125**	**257**	**54**	**78.8**	**.3**
541	Professional, scientific, & technical services	16	3 900	1 125	257	54	78.8	.3
	GARNER, IA							
54	**Professional, scientific, & technical services**	**6**	**767**	**255**	**58**	**18**	**22.7**	**–**
	GLENWOOD, IA							
54	**Professional, scientific, & technical services**	**6**	**1 337**	**493**	**123**	**32**	**71.8**	**19.2**
541	Professional, scientific, & technical services	6	1 337	493	123	32	71.8	19.2
	GRIMES, IA *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	GRIMES, IA (POLK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	GRINNELL, IA							
54	**Professional, scientific, & technical services**	**21**	**4 618**	**1 357**	**301**	**82**	**76.4**	**–**
541	Professional, scientific, & technical services	21	4 618	1 357	301	82	76.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	GRUNDY CENTER, IA							
54	**Professional, scientific, & technical services**	**7**	**1 269**	**374**	**99**	**17**	**20.2**	**74.1**
541	Professional, scientific, & technical services	7	1 269	374	99	17	20.2	74.1
	HAMPTON, IA							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	HARLAN, IA							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	HIAWATHA, IA							
54	**Professional, scientific, & technical services**	**9**	**5 884**	**1 733**	**427**	**56**	**45.3**	**4.1**
541	Professional, scientific, & technical services	9	5 884	1 733	427	56	45.3	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	HUMBOLDT, IA							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	INDEPENDENCE, IA							
54	**Professional, scientific, & technical services**	**15**	**3 018**	**980**	**217**	**44**	**56.7**	**9.9**
541	Professional, scientific, & technical services	15	3 018	980	217	44	56.7	9.9
	INDIANOLA, IA							
54	**Professional, scientific, & technical services**	**19**	**3 688**	**1 200**	**319**	**74**	**37.3**	**5.2**
541	Professional, scientific, & technical services	19	3 688	1 200	319	74	37.3	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	IOWA CITY, IA							
54	**Professional, scientific, & technical services**	**125**	**62 185**	**20 995**	**4 833**	**761**	**21.4**	**7.6**
541	Professional, scientific, & technical services	125	62 185	20 995	4 833	761	21.4	7.6
5411	Legal services	46	D	D	D	c	D	D
54111	Offices of lawyers	42	D	D	D	c	D	D
541110	Offices of lawyers	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	c	D	D
54119	Other legal services	4	2 822	1 353	312	43	–	1.2
541191	Title abstract & settlement offices	4	2 822	1 353	312	43	–	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	8 732	2 902	816	162	18.3	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	8 732	2 902	816	162	18.3	.9
541211	Offices of certified public accountants	8	6 594	2 226	608	73	10.3	1.0
541213	Tax return preparation services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	17 362	7 259	1 638	196	28.1	.3
54131	Architectural services	8	D	D	D	b	D	D
541310	Architectural services	8	D	D	D	b	D	D
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
5414	Specialized design services	7	D	D	D	a	D	D
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	13	6 376	2 591	557	67	15.9	1.7
54151	Computer systems design & related services	13	6 376	2 591	557	67	15.9	1.7
5416	Management, scientific, & technical consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	5	2 512	1 165	249	35	1.5	36.3
	IOWA FALLS, IA							
54	**Professional, scientific, & technical services**	**10**	**1 675**	**400**	**90**	**29**	**68.8**	**.6**
541	Professional, scientific, & technical services	10	1 675	400	90	29	68.8	.6
	JEFFERSON, IA							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	JOHNSTON, IA							
54	**Professional, scientific, & technical services**	**18**	**4 842**	**1 917**	**365**	**71**	**29.1**	**56.4**
541	Professional, scientific, & technical services	18	4 842	1 917	365	71	29.1	56.4
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	KEOKUK, IA							
54	**Professional, scientific, & technical services**	**23**	**5 564**	**1 600**	**378**	**80**	**34.5**	**1.4**
541	Professional, scientific, & technical services	23	5 564	1 600	378	80	34.5	1.4
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	KNOXVILLE, IA							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	LE CLAIRE, IA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	LE MARS, IA							
54	**Professional, scientific, & technical services**	**21**	**4 815**	**1 699**	**384**	**86**	**42.4**	**–**
541	Professional, scientific, & technical services	21	4 815	1 699	384	86	42.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 898	880	232	41	44.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 898	880	232	41	44.6	–
	MADRID, IA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
	MANCHESTER, IA							
54	**Professional, scientific, & technical services**	**15**	**3 057**	**1 363**	**304**	**53**	**24.2**	**7.5**
541	Professional, scientific, & technical services	15	3 057	1 363	304	53	24.2	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MAQUOKETA, IA							
54	**Professional, scientific, & technical services**	**17**	**2 684**	**827**	**233**	**61**	**25.0**	**31.6**
541	Professional, scientific, & technical services	17	2 684	827	233	61	25.0	31.6
	MARION, IA							
54	**Professional, scientific, & technical services**	**32**	**24 116**	**13 076**	**2 983**	**418**	**17.4**	**1.1**
541	Professional, scientific, & technical services	32	24 116	13 076	2 983	418	17.4	1.1
5413	Architectural, engineering, & related services	6	4 824	2 187	529	61	56.8	–
5419	Other professional, scientific, & technical services	4	D	D	D	e	D	D
54191	Marketing research & public opinion polling	1	D	D	D	e	D	D
541910	Marketing research & public opinion polling	1	D	D	D	e	D	D
54192	Photographic services	3	D	D	D	b	D	D
	MARSHALLTOWN, IA							
54	**Professional, scientific, & technical services**	**45**	**12 556**	**4 677**	**1 080**	**193**	**45.9**	**5.9**
541	Professional, scientific, & technical services	45	12 556	4 677	1 080	193	45.9	5.9
5411	Legal services	21	D	D	D	b	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	3 865	2 167	476	57	28.1	–
	MASON CITY, IA							
54	**Professional, scientific, & technical services**	**53**	**23 048**	**9 615**	**2 336**	**321**	**26.4**	**3.1**
541	Professional, scientific, & technical services	53	23 048	9 615	2 336	321	26.4	3.1
5411	Legal services	21	7 254	2 695	545	84	30.6	.6
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	6 075	2 398	686	94	19.9	8.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	6 075	2 398	686	94	19.9	8.3
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	4 654	2 217	563	64	38.7	3.4
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	MISSOURI VALLEY, IA							
54	**Professional, scientific, & technical services**	**5**	**662**	**229**	**56**	**17**	**31.6**	**9.1**
	MONTICELLO, IA							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	MOUNT PLEASANT, IA							
54	**Professional, scientific, & technical services**	**17**	**3 684**	**1 662**	**458**	**77**	**53.9**	**6.2**
541	Professional, scientific, & technical services	17	3 684	1 662	458	77	53.9	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
541219	Other accounting services	1	D	D	D	b	D	D
	MOUNT VERNON, IA							
54	**Professional, scientific, & technical services**	**6**	**707**	**108**	**29**	**9**	**100.0**	**–**
	MUSCATINE, IA							
54	**Professional, scientific, & technical services**	**39**	**51 296**	**15 715**	**3 757**	**531**	**9.0**	**.2**
541	Professional, scientific, & technical services	39	51 296	15 715	3 757	531	9.0	.2
5411	Legal services	19	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	e	D	D
54133	Engineering services	4	D	D	D	e	D	D
541330	Engineering services	4	D	D	D	e	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEVADA, IA							
54	**Professional, scientific, & technical services**	**20**	**5 233**	**1 935**	**423**	**85**	**17.4**	**37.8**
541	Professional, scientific, & technical services	20	5 233	1 935	423	85	17.4	37.8
	NEW HAMPTON, IA							
54	**Professional, scientific, & technical services**	**12**	**2 592**	**648**	**165**	**37**	**35.5**	**7.3**
541	Professional, scientific, & technical services	12	2 592	648	165	37	35.5	7.3
	NEWTON, IA							
54	**Professional, scientific, & technical services**	**28**	**122 385**	**12 627**	**3 008**	**549**	**2.7**	**.4**
541	Professional, scientific, & technical services	28	122 385	12 627	3 008	549	2.7	.4
5411	Legal services	9	D	D	D	b	D	D
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	e	D	D
54189	Other services related to advertising	4	D	D	D	e	D	D
541890	Other services related to advertising	4	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	e	D	D
	NORTH LIBERTY, IA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
	NORWALK, IA							
54	**Professional, scientific, & technical services**	**7**	**972**	**294**	**60**	**16**	**81.0**	**7.8**
541	Professional, scientific, & technical services	7	972	294	60	16	81.0	7.8
	OELWEIN, IA							
54	**Professional, scientific, & technical services**	**13**	**2 834**	**914**	**200**	**40**	**24.4**	**–**
541	Professional, scientific, & technical services	13	2 834	914	200	40	24.4	–
	ONAWA, IA							
54	**Professional, scientific, & technical services**	**9**	**2 360**	**695**	**146**	**26**	**27.1**	**43.3**
541	Professional, scientific, & technical services	9	2 360	695	146	26	27.1	43.3
	ORANGE CITY, IA							
54	**Professional, scientific, & technical services**	**8**	**1 717**	**736**	**281**	**41**	**15.2**	**–**
541	Professional, scientific, & technical services	8	1 717	736	281	41	15.2	–
	OSAGE, IA							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
	OSCEOLA, IA							
54	**Professional, scientific, & technical services**	**8**	**1 205**	**359**	**81**	**21**	**69.0**	**–**
541	Professional, scientific, & technical services	8	1 205	359	81	21	69.0	–
	OSKALOOSA, IA							
54	**Professional, scientific, & technical services**	**22**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	22	D	D	D	b	D	D
5411	Legal services	13	2 905	761	161	44	35.4	8.7
54111	Offices of lawyers	13	2 905	761	161	44	35.4	8.7
541110	Offices of lawyers	13	2 905	761	161	44	35.4	8.7
5411101	Offices of lawyers (except legal aid societies)	13	2 905	761	161	44	35.4	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OTTUMWA, IA							
54	**Professional, scientific, & technical services**	**42**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	42	D	D	D	c	D	D
5411	Legal services	19	6 775	2 238	436	85	33.9	–
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
	PELLA, IA							
54	**Professional, scientific, & technical services**	**22**	**5 805**	**2 501**	**787**	**96**	**63.3**	**4.7**
541	Professional, scientific, & technical services	22	5 805	2 501	787	96	63.3	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	PERRY, IA							
54	**Professional, scientific, & technical services**	**9**	**2 009**	**508**	**168**	**42**	**2.0**	**12.9**
541	Professional, scientific, & technical services	9	2 009	508	168	42	2.0	12.9
	PLEASANT HILL, IA							
54	**Professional, scientific, & technical services**	**5**	**1 768**	**829**	**405**	**80**	**48.5**	**5.4**
541	Professional, scientific, & technical services	5	1 768	829	405	80	48.5	5.4
	RED OAK, IA							
54	**Professional, scientific, & technical services**	**16**	**2 506**	**1 036**	**198**	**42**	**75.9**	**–**
541	Professional, scientific, & technical services	16	2 506	1 036	198	42	75.9	–
	ROCK RAPIDS, IA							
54	**Professional, scientific, & technical services**	**9**	**5 030**	**2 307**	**469**	**68**	**17.2**	**2.3**
541	Professional, scientific, & technical services	9	5 030	2 307	469	68	17.2	2.3
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	ROCK VALLEY, IA							
54	**Professional, scientific, & technical services**	**5**	**692**	**213**	**52**	**17**	**100.0**	**–**
	SAC CITY, IA							
54	**Professional, scientific, & technical services**	**12**	**1 576**	**523**	**133**	**39**	**40.2**	**10.4**
541	Professional, scientific, & technical services	12	1 576	523	133	39	40.2	10.4
	SERGEANT BLUFF, IA							
54	**Professional, scientific, & technical services**	**3**	**347**	**237**	**58**	**12**	**76.1**	**23.9**
	SHELDON, IA *							
54	**Professional, scientific, & technical services**	**14**	**3 502**	**899**	**246**	**53**	**83.3**	**2.0**
541	Professional, scientific, & technical services	14	3 502	899	246	53	83.3	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 236	670	191	35	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 236	670	191	35	100.0	–
	SHELDON, IA (O'BRIEN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**14**	**3 502**	**899**	**246**	**53**	**83.3**	**2.0**
541	Professional, scientific, & technical services	14	3 502	899	246	53	83.3	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 236	670	191	35	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 236	670	191	35	100.0	–
	SHENANDOAH, IA *							
54	**Professional, scientific, & technical services**	**7**	**2 300**	**1 109**	**308**	**104**	**69.0**	**–**
541	Professional, scientific, & technical services	7	2 300	1 109	308	104	69.0	–
	SHENANDOAH, IA (PAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7**	**2 300**	**1 109**	**308**	**104**	**69.0**	**–**
541	Professional, scientific, & technical services	7	2 300	1 109	308	104	69.0	–

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Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SIBLEY, IA							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
	SIOUX CENTER, IA							
54	**Professional, scientific, & technical services**	**13**	**7 932**	**2 446**	**535**	**85**	**25.1**	**–**
541	Professional, scientific, & technical services	13	7 932	2 446	535	85	25.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
	SIOUX CITY, IA							
54	**Professional, scientific, & technical services**	**169**	**71 262**	**23 130**	**4 848**	**907**	**35.2**	**4.7**
541	Professional, scientific, & technical services	169	71 262	23 130	4 848	907	35.2	4.7
5411	Legal services	66	D	D	D	e	D	D
54111	Offices of lawyers	63	D	D	D	e	D	D
541110	Offices of lawyers	63	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	63	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	D	D	D	e	D	D
541211	Offices of certified public accountants	18	D	D	D	c	D	D
541213	Tax return preparation services	10	D	D	D	c	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	D	D	D	c	D	D
54131	Architectural services	10	6 607	2 338	509	65	36.0	7.5
541310	Architectural services	10	6 607	2 338	509	65	36.0	7.5
5414	Specialized design services	8	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	b	D	D
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	a	D	D
	SPENCER, IA							
54	**Professional, scientific, & technical services**	**26**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	26	D	D	D	c	D	D
5411	Legal services	8	D	D	D	b	D	D
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 085	1 219	300	65	29.1	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 085	1 219	300	65	29.1	2.4
	SPIRIT LAKE, IA							
54	**Professional, scientific, & technical services**	**23**	**5 716**	**2 349**	**588**	**113**	**38.7**	**–**
541	Professional, scientific, & technical services	23	5 716	2 349	588	113	38.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
541219	Other accounting services	6	D	D	D	b	D	D
	STORM LAKE, IA							
54	**Professional, scientific, & technical services**	**29**	**8 275**	**3 566**	**789**	**138**	**42.6**	**2.8**
541	Professional, scientific, & technical services	29	8 275	3 566	789	138	42.6	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	2 708	1 459	322	45	69.1	1.4
	STORY CITY, IA							
54	**Professional, scientific, & technical services**	**5**	**1 069**	**439**	**76**	**16**	**32.7**	**–**
541	Professional, scientific, & technical services	5	1 069	439	76	16	32.7	–
	TAMA, IA							
54	**Professional, scientific, & technical services**	**5**	**568**	**94**	**43**	**18**	**56.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TIPTON, IA							
54	**Professional, scientific, & technical services**	**12**	**5 846**	**2 702**	**614**	**179**	**13.2**	**2.3**
541	Professional, scientific, & technical services	12	5 846	2 702	614	179	13.2	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
5418	Advertising & related services	2	D	D	D	c	D	D
	URBANDALE, IA *							
54	**Professional, scientific, & technical services**	**90**	**82 864**	**27 167**	**6 411**	**968**	**17.3**	**9.5**
541	Professional, scientific, & technical services	90	82 864	27 167	6 411	968	17.3	9.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	6 666	3 317	959	301	12.5	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	6 666	3 317	959	301	12.5	3.6
541211	Offices of certified public accountants	11	D	D	D	b	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	17	23 690	9 148	2 102	246	27.6	21.7
54131	Architectural services	2	D	D	D	a	D	D
541310	Architectural services	2	D	D	D	a	D	D
54133	Engineering services	14	D	D	D	c	D	D
541330	Engineering services	14	D	D	D	c	D	D
5414	Specialized design services	9	2 054	335	75	19	62.1	23.3
54143	Graphic design services	5	1 485	271	66	17	69.0	31.0
541430	Graphic design services	5	1 485	271	66	17	69.0	31.0
5415	Computer systems design & related services	16	17 439	5 612	1 259	134	16.8	2.1
54151	Computer systems design & related services	16	17 439	5 612	1 259	134	16.8	2.1
541511	Custom computer programming services	8	D	D	D	b	D	D
541512	Computer systems design services	7	10 378	1 743	378	50	19.2	–
5416	Management, scientific, & technical consulting services	15	7 807	2 366	527	72	5.5	17.0
54161	Management consulting services	11	D	D	D	b	D	D
541613	Marketing consulting services	4	5 454	1 559	322	40	–	–
5418	Advertising & related services	6	14 822	3 077	710	92	7.6	.5
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	8 374	2 420	600	78	7.1	.2
54192	Photographic services	6	8 374	2 420	600	78	7.1	.2
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	URBANDALE, IA (POLK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**90**	**82 864**	**27 167**	**6 411**	**968**	**17.3**	**9.5**
541	Professional, scientific, & technical services	90	82 864	27 167	6 411	968	17.3	9.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	6 666	3 317	959	301	12.5	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	6 666	3 317	959	301	12.5	3.6
541211	Offices of certified public accountants	11	D	D	D	b	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	17	23 690	9 148	2 102	246	27.6	21.7
54131	Architectural services	2	D	D	D	a	D	D
541310	Architectural services	2	D	D	D	a	D	D
54133	Engineering services	14	D	D	D	c	D	D
541330	Engineering services	14	D	D	D	c	D	D
5414	Specialized design services	9	2 054	335	75	19	62.1	23.3
54143	Graphic design services	5	1 485	271	66	17	69.0	31.0
541430	Graphic design services	5	1 485	271	66	17	69.0	31.0
5415	Computer systems design & related services	16	17 439	5 612	1 259	134	16.8	2.1
54151	Computer systems design & related services	16	17 439	5 612	1 259	134	16.8	2.1
541511	Custom computer programming services	8	D	D	D	b	D	D
541512	Computer systems design services	7	10 378	1 743	378	50	19.2	–
5416	Management, scientific, & technical consulting services	15	7 807	2 366	527	72	5.5	17.0
54161	Management consulting services	11	D	D	D	b	D	D
541613	Marketing consulting services	4	5 454	1 559	322	40	–	–
5418	Advertising & related services	6	14 822	3 077	710	92	7.6	.5
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	8 374	2 420	600	78	7.1	.2
54192	Photographic services	6	8 374	2 420	600	78	7.1	.2
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	VINTON, IA							
54	**Professional, scientific, & technical services**	**15**	**2 185**	**823**	**192**	**40**	**53.9**	**4.3**
541	Professional, scientific, & technical services	15	2 185	823	192	40	53.9	4.3
	WASHINGTON, IA							
54	**Professional, scientific, & technical services**	**23**	**4 949**	**1 501**	**415**	**115**	**57.3**	**1.5**
541	Professional, scientific, & technical services	23	4 949	1 501	415	115	57.3	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 592	638	216	53	95.4	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 592	638	216	53	95.4	4.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WATERLOO, IA							
54	**Professional, scientific, & technical services**	**122**	**64 867**	**27 645**	**5 823**	**876**	**18.7**	**2.2**
541	Professional, scientific, & technical services	122	64 867	27 645	5 823	876	18.7	2.2
5411	Legal services	43	20 537	8 447	1 533	247	24.0	2.3
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	11 989	5 138	1 306	187	4.6	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	11 989	5 138	1 306	187	4.6	1.5
541211	Offices of certified public accountants	9	9 281	4 172	992	110	3.6	–
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	16 851	8 405	1 692	227	27.9	4.3
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	12	D	D	D	c	D	D
541330	Engineering services	12	D	D	D	c	D	D
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	2	D	D	D	b	D	D
5418	Advertising & related services	11	7 684	2 587	605	96	–	–
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
	WAUKEE, IA							
54	**Professional, scientific, & technical services**	**5**	**733**	**430**	**109**	**13**	**14.1**	**23.9**
	WAUKON, IA							
54	**Professional, scientific, & technical services**	**7**	**1 270**	**390**	**86**	**23**	**32.4**	**–**
541	Professional, scientific, & technical services	7	1 270	390	86	23	32.4	–
	WAVERLY, IA							
54	**Professional, scientific, & technical services**	**22**	**4 847**	**1 325**	**290**	**63**	**62.1**	**4.6**
541	Professional, scientific, & technical services	22	4 847	1 325	290	63	62.1	4.6
	WEBSTER CITY, IA							
54	**Professional, scientific, & technical services**	**18**	**2 665**	**777**	**193**	**49**	**53.0**	**15.9**
541	Professional, scientific, & technical services	18	2 665	777	193	49	53.0	15.9
	WEST BURLINGTON, IA							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST DES MOINES, IA *							
54	**Professional, scientific, & technical services**	**214**	**167 405**	**74 807**	**15 844**	**1 911**	**16.7**	**5.2**
541	Professional, scientific, & technical services	214	167 405	74 807	15 844	1 911	16.7	5.2
5411	Legal services	35	17 961	9 090	1 846	213	30.3	1.1
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	51	33 268	14 545	3 414	472	16.1	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	51	33 268	14 545	3 414	472	16.1	4.3
541211	Offices of certified public accountants	36	26 839	12 009	2 702	348	14.5	2.6
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	25 465	12 255	2 584	281	18.4	1.7
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	16	15 160	7 843	1 718	184	21.2	2.6
541330	Engineering services	16	15 160	7 843	1 718	184	21.2	2.6
5414	Specialized design services	9	2 355	333	52	18	83.8	–
5415	Computer systems design & related services	34	48 125	20 309	3 932	375	8.6	8.3
54151	Computer systems design & related services	34	48 125	20 309	3 932	375	8.6	8.3
541511	Custom computer programming services	16	38 129	16 680	3 241	283	1.2	9.4
541512	Computer systems design services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	27	15 153	6 985	1 519	195	27.7	14.3
54161	Management consulting services	24	D	D	D	c	D	D
541618	Other management consulting services	1	D	D	D	c	D	D
5418	Advertising & related services	14	17 033	8 195	1 740	182	6.6	–
54181	Advertising agencies	8	14 539	7 798	1 653	167	–	–
541810	Advertising agencies	8	14 539	7 798	1 653	167	–	–
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	WEST DES MOINES, IA (DALLAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	WEST DES MOINES, IA (POLK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**213**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	213	D	D	D	g	D	D
5411	Legal services	35	17 961	9 090	1 846	213	30.3	1.1
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	51	33 268	14 545	3 414	472	16.1	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	51	33 268	14 545	3 414	472	16.1	4.3
541211	Offices of certified public accountants	36	26 839	12 009	2 702	348	14.5	2.6
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	25 465	12 255	2 584	281	18.4	1.7
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	16	15 160	7 843	1 718	184	21.2	2.6
541330	Engineering services	16	15 160	7 843	1 718	184	21.2	2.6
5414	Specialized design services	9	2 355	333	52	18	83.8	–
5415	Computer systems design & related services	33	D	D	D	e	D	D
54151	Computer systems design & related services	33	D	D	D	e	D	D
541511	Custom computer programming services	15	D	D	D	e	D	D
541512	Computer systems design services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	27	15 153	6 985	1 519	195	27.7	14.3
54161	Management consulting services	24	D	D	D	c	D	D
541618	Other management consulting services	1	D	D	D	c	D	D
5418	Advertising & related services	14	17 033	8 195	1 740	182	6.6	–
54181	Advertising agencies	8	14 539	7 798	1 653	167	–	–
541810	Advertising agencies	8	14 539	7 798	1 653	167	–	–
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	WEST LIBERTY, IA							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST UNION, IA							
54	**Professional, scientific, & technical services**	**8**	**1 470**	**662**	**155**	**39**	**22.1**	**–**
541	Professional, scientific, & technical services	8	1 470	662	155	39	22.1	–
	WILTON, IA *							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	e	D	D
5418	Advertising & related services	1	D	D	D	e	D	D
54186	Direct mail advertising	1	D	D	D	e	D	D
541860	Direct mail advertising	1	D	D	D	e	D	D
	WILTON, IA (MUSCATINE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	e	D	D
5418	Advertising & related services	1	D	D	D	e	D	D
54186	Direct mail advertising	1	D	D	D	e	D	D
541860	Direct mail advertising	1	D	D	D	e	D	D
	WINDSOR HEIGHTS, IA							
54	**Professional, scientific, & technical services**	**16**	**6 532**	**2 249**	**435**	**55**	**41.2**	**9.2**
541	Professional, scientific, & technical services	16	6 532	2 249	435	55	41.2	9.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	1 451	854	186	22	–	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	1 451	854	186	22	–	–
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	WINTERSET, IA							
54	**Professional, scientific, & technical services**	**14**	**2 633**	**1 302**	**288**	**54**	**47.1**	**1.1**
541	Professional, scientific, & technical services	14	2 633	1 302	288	54	47.1	1.1
	BALANCE OF ADAIR COUNTY, IA							
54	**Professional, scientific, & technical services**	**13**	**1 917**	**710**	**153**	**39**	**59.9**	**13.5**
541	Professional, scientific, & technical services	13	1 917	710	153	39	59.9	13.5
	BALANCE OF ADAMS COUNTY, IA							
54	**Professional, scientific, & technical services**	**5**	**690**	**207**	**56**	**19**	**8.3**	**–**
	BALANCE OF ALLAMAKEE COUNTY, IA							
54	**Professional, scientific, & technical services**	**13**	**1 065**	**461**	**110**	**39**	**56.5**	**23.3**
541	Professional, scientific, & technical services	13	1 065	461	110	39	56.5	23.3
	BALANCE OF APPANOOSE COUNTY, IA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF AUDUBON COUNTY, IA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BENTON COUNTY, IA							
54	**Professional, scientific, & technical services**	**6**	**313**	**83**	**21**	**10**	**100.0**	**–**
	BALANCE OF BLACK HAWK COUNTY, IA							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
	BALANCE OF BOONE COUNTY, IA							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	BALANCE OF BREMER COUNTY, IA							
54	**Professional, scientific, & technical services**	**13**	**1 476**	**403**	**98**	**19**	**75.4**	**9.8**
541	Professional, scientific, & technical services	13	1 476	403	98	19	75.4	9.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BUCHANAN COUNTY, IA							
54	**Professional, scientific, & technical services**	**7**	**1 131**	**372**	**100**	**22**	**63.0**	**15.6**
541	Professional, scientific, & technical services	7	1 131	372	100	22	63.0	15.6
	BALANCE OF BUENA VISTA COUNTY, IA							
54	**Professional, scientific, & technical services**	**5**	**1 054**	**108**	**45**	**9**	**8.2**	**–**
541	Professional, scientific, & technical services	5	1 054	108	45	9	8.2	–
	BALANCE OF BUTLER COUNTY, IA							
54	**Professional, scientific, & technical services**	**19**	**2 648**	**635**	**167**	**51**	**68.9**	**13.4**
541	Professional, scientific, & technical services	19	2 648	635	167	51	68.9	13.4
	BALANCE OF CALHOUN COUNTY, IA							
54	**Professional, scientific, & technical services**	**10**	**1 065**	**236**	**53**	**20**	**36.7**	**21.2**
541	Professional, scientific, & technical services	10	1 065	236	53	20	36.7	21.2
	BALANCE OF CARROLL COUNTY, IA							
54	**Professional, scientific, & technical services**	**8**	**1 022**	**385**	**102**	**26**	**63.7**	**.6**
541	Professional, scientific, & technical services	8	1 022	385	102	26	63.7	.6
	BALANCE OF CASS COUNTY, IA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CEDAR COUNTY, IA							
54	**Professional, scientific, & technical services**	**9**	**1 403**	**555**	**112**	**32**	**38.8**	**–**
541	Professional, scientific, & technical services	9	1 403	555	112	32	38.8	–
	BALANCE OF CERRO GORDO COUNTY, IA							
54	**Professional, scientific, & technical services**	**9**	**2 036**	**128**	**38**	**14**	**97.6**	**2.4**
541	Professional, scientific, & technical services	9	2 036	128	38	14	97.6	2.4
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
	BALANCE OF CHEROKEE COUNTY, IA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CHICKASAW COUNTY, IA							
54	**Professional, scientific, & technical services**	**4**	**378**	**60**	**13**	**6**	**94.4**	**5.6**
	BALANCE OF CLARKE COUNTY, IA							
54	**Professional, scientific, & technical services**	**4**	**167**	**73**	**14**	**9**	**47.9**	**52.1**
	BALANCE OF CLAY COUNTY, IA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CLAYTON COUNTY, IA							
54	**Professional, scientific, & technical services**	**22**	**3 948**	**1 427**	**356**	**66**	**32.8**	**4.0**
541	Professional, scientific, & technical services	22	3 948	1 427	356	66	32.8	4.0
5413	Architectural, engineering, & related services	4	2 003	945	227	31	16.4	–
	BALANCE OF CLINTON COUNTY, IA							
54	**Professional, scientific, & technical services**	**3**	**483**	**39**	**6**	**2**	**D**	**–**
	BALANCE OF DALLAS COUNTY, IA							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF DAVIS COUNTY, IA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	b	D	D
	BALANCE OF DECATUR COUNTY, IA							
54	**Professional, scientific, & technical services**	**8**	**737**	**151**	**47**	**22**	**48.7**	**2.2**
	BALANCE OF DELAWARE COUNTY, IA							
54	**Professional, scientific, & technical services**	**4**	**731**	**354**	**69**	**15**	**83.0**	**–**
	BALANCE OF DES MOINES COUNTY, IA							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DICKINSON COUNTY, IA							
54	**Professional, scientific, & technical services**	**10**	**4 416**	**676**	**151**	**32**	**22.2**	**–**
541	Professional, scientific, & technical services	10	4 416	676	151	32	22.2	–
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
	BALANCE OF DUBUQUE COUNTY, IA							
54	**Professional, scientific, & technical services**	**13**	**3 444**	**869**	**181**	**47**	**28.3**	**2.2**
541	Professional, scientific, & technical services	13	3 444	869	181	47	28.3	2.2
	BALANCE OF EMMET COUNTY, IA							
54	**Professional, scientific, & technical services**	**3**	**310**	**55**	**19**	**4**	**45.8**	**54.2**
	BALANCE OF FAYETTE COUNTY, IA							
54	**Professional, scientific, & technical services**	**13**	**1 818**	**502**	**93**	**41**	**70.6**	**22.8**
541	Professional, scientific, & technical services	13	1 818	502	93	41	70.6	22.8
	BALANCE OF FLOYD COUNTY, IA							
54	**Professional, scientific, & technical services**	**6**	**401**	**77**	**30**	**15**	**52.9**	**7.7**
	BALANCE OF FRANKLIN COUNTY, IA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FREMONT COUNTY, IA							
54	**Professional, scientific, & technical services**	**9**	**2 040**	**718**	**182**	**58**	**79.7**	**6.2**
541	Professional, scientific, & technical services	9	2 040	718	182	58	79.7	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 382	496	136	44	90.9	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 382	496	136	44	90.9	9.1
	BALANCE OF GREENE COUNTY, IA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GRUNDY COUNTY, IA							
54	**Professional, scientific, & technical services**	**8**	**1 912**	**790**	**176**	**33**	**32.6**	**9.2**
541	Professional, scientific, & technical services	8	1 912	790	176	33	32.6	9.2
	BALANCE OF GUTHRIE COUNTY, IA							
54	**Professional, scientific, & technical services**	**11**	**1 653**	**511**	**144**	**58**	**89.0**	**7.7**
541	Professional, scientific, & technical services	11	1 653	511	144	58	89.0	7.7
	BALANCE OF HAMILTON COUNTY, IA							
54	**Professional, scientific, & technical services**	**6**	**2 182**	**971**	**195**	**54**	**47.0**	**29.5**
541	Professional, scientific, & technical services	6	2 182	971	195	54	47.0	29.5
	BALANCE OF HANCOCK COUNTY, IA							
54	**Professional, scientific, & technical services**	**6**	**713**	**163**	**45**	**15**	**70.1**	**29.9**

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF HARDIN COUNTY, IA							
54	**Professional, scientific, & technical services**	**7**	**1 822**	**546**	**126**	**27**	**43.2**	**–**
541	Professional, scientific, & technical services	7	1 822	546	126	27	43.2	–
	BALANCE OF HARRISON COUNTY, IA							
54	**Professional, scientific, & technical services**	**7**	**884**	**392**	**112**	**19**	**62.1**	**1.9**
541	Professional, scientific, & technical services	7	884	392	112	19	62.1	1.9
	BALANCE OF HENRY COUNTY, IA							
54	**Professional, scientific, & technical services**	**7**	**829**	**384**	**76**	**17**	**51.9**	**17.7**
	BALANCE OF HOWARD COUNTY, IA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
	BALANCE OF HUMBOLDT COUNTY, IA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF IDA COUNTY, IA							
54	**Professional, scientific, & technical services**	**12**	**1 835**	**486**	**117**	**28**	**80.8**	**15.4**
541	Professional, scientific, & technical services	12	1 835	486	117	28	80.8	15.4
	BALANCE OF IOWA COUNTY, IA							
54	**Professional, scientific, & technical services**	**18**	**4 887**	**877**	**212**	**40**	**80.5**	**1.6**
541	Professional, scientific, & technical services	18	4 887	877	212	40	80.5	1.6
5418	Advertising & related services	2	D	D	D	a	D	D
	BALANCE OF JACKSON COUNTY, IA							
54	**Professional, scientific, & technical services**	**9**	**928**	**114**	**27**	**13**	**30.3**	**14.4**
541	Professional, scientific, & technical services	9	928	114	27	13	30.3	14.4
	BALANCE OF JASPER COUNTY, IA							
54	**Professional, scientific, & technical services**	**13**	**2 058**	**469**	**127**	**37**	**32.7**	**8.2**
541	Professional, scientific, & technical services	13	2 058	469	127	37	32.7	8.2
	BALANCE OF JEFFERSON COUNTY, IA							
54	**Professional, scientific, & technical services**	**7**	**753**	**135**	**28**	**9**	**66.5**	**20.2**
	BALANCE OF JOHNSON COUNTY, IA							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
	BALANCE OF JONES COUNTY, IA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF KEOKUK COUNTY, IA							
54	**Professional, scientific, & technical services**	**7**	**764**	**275**	**83**	**25**	**53.5**	**–**
	BALANCE OF KOSSUTH COUNTY, IA							
54	**Professional, scientific, & technical services**	**5**	**434**	**179**	**59**	**18**	**100.0**	**–**
	BALANCE OF LEE COUNTY, IA							
54	**Professional, scientific, & technical services**	**11**	**2 208**	**625**	**169**	**48**	**33.2**	**21.6**
541	Professional, scientific, & technical services	11	2 208	625	169	48	33.2	21.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LINN COUNTY, IA							
54	**Professional, scientific, & technical services**	**26**	**8 029**	**2 454**	**492**	**62**	**44.4**	**.8**
541	Professional, scientific, & technical services	26	8 029	2 454	492	62	44.4	.8
5413	Architectural, engineering, & related services	7	D	D	D	a	D	D
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
	BALANCE OF LOUISA COUNTY, IA							
54	**Professional, scientific, & technical services**	**10**	**1 519**	**544**	**158**	**40**	**60.2**	**26.7**
541	Professional, scientific, & technical services	10	1 519	544	158	40	60.2	26.7
	BALANCE OF LYON COUNTY, IA							
54	**Professional, scientific, & technical services**	**6**	**723**	**256**	**66**	**12**	**94.6**	**–**
	BALANCE OF MADISON COUNTY, IA							
54	**Professional, scientific, & technical services**	**5**	**1 190**	**153**	**37**	**11**	**73.4**	**1.3**
541	Professional, scientific, & technical services	5	1 190	153	37	11	73.4	1.3
	BALANCE OF MAHASKA COUNTY, IA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MARION COUNTY, IA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MARSHALL COUNTY, IA							
54	**Professional, scientific, & technical services**	**5**	**828**	**193**	**48**	**8**	**30.7**	**2.3**
	BALANCE OF MILLS COUNTY, IA							
54	**Professional, scientific, & technical services**	**3**	**739**	**290**	**47**	**11**	**100.0**	**–**
	BALANCE OF MITCHELL COUNTY, IA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MONONA COUNTY, IA							
54	**Professional, scientific, & technical services**	**6**	**1 093**	**363**	**97**	**27**	**100.0**	**–**
541	Professional, scientific, & technical services	6	1 093	363	97	27	100.0	–
	BALANCE OF MONROE COUNTY, IA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MONTGOMERY COUNTY, IA							
54	**Professional, scientific, & technical services**	**3**	**237**	**36**	**12**	**6**	**100.0**	**–**
	BALANCE OF MUSCATINE COUNTY, IA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	BALANCE OF O'BRIEN COUNTY, IA							
54	**Professional, scientific, & technical services**	**11**	**1 603**	**528**	**136**	**23**	**39.7**	**.7**
541	Professional, scientific, & technical services	11	1 603	528	136	23	39.7	.7
	BALANCE OF OSCEOLA COUNTY, IA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PAGE COUNTY, IA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF PALO ALTO COUNTY, IA							
54	**Professional, scientific, & technical services**	**3**	**159**	**14**	**3**	**4**	**89.3**	**10.7**
	BALANCE OF PLYMOUTH COUNTY, IA							
54	**Professional, scientific, & technical services**	**8**	**794**	**268**	**56**	**22**	**39.7**	**4.3**
	BALANCE OF POCAHONTAS COUNTY, IA							
54	**Professional, scientific, & technical services**	**19**	**2 372**	**699**	**172**	**46**	**48.7**	**5.1**
541	Professional, scientific, & technical services	19	2 372	699	172	46	48.7	5.1
	BALANCE OF POLK COUNTY, IA							
54	**Professional, scientific, & technical services**	**48**	**21 139**	**6 568**	**1 552**	**197**	**28.0**	**12.5**
541	Professional, scientific, & technical services	48	21 139	6 568	1 552	197	28.0	12.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	a	D	D
5414	Specialized design services	4	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	15	D	D	D	b	D	D
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	BALANCE OF POTTAWATTAMIE COUNTY, IA							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	b	D	D
	BALANCE OF POWESHIEK COUNTY, IA							
54	**Professional, scientific, & technical services**	**12**	**2 557**	**614**	**148**	**33**	**42.9**	**3.4**
541	Professional, scientific, & technical services	12	2 557	614	148	33	42.9	3.4
	BALANCE OF RINGGOLD COUNTY, IA							
54	**Professional, scientific, & technical services**	**3**	**315**	**133**	**34**	**10**	**D**	**–**
	BALANCE OF SAC COUNTY, IA							
54	**Professional, scientific, & technical services**	**8**	**1 686**	**487**	**108**	**26**	**42.8**	**34.5**
541	Professional, scientific, & technical services	8	1 686	487	108	26	42.8	34.5
	BALANCE OF SCOTT COUNTY, IA							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	BALANCE OF SHELBY COUNTY, IA							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SIOUX COUNTY, IA							
54	**Professional, scientific, & technical services**	**17**	**2 355**	**837**	**205**	**49**	**68.7**	**7.9**
541	Professional, scientific, & technical services	17	2 355	837	205	49	68.7	7.9
	BALANCE OF STORY COUNTY, IA							
54	**Professional, scientific, & technical services**	**19**	**3 296**	**1 083**	**253**	**61**	**16.9**	**46.1**
541	Professional, scientific, & technical services	19	3 296	1 083	253	61	16.9	46.1
	BALANCE OF TAMA COUNTY, IA							
54	**Professional, scientific, & technical services**	**10**	**1 821**	**416**	**104**	**30**	**62.4**	**.6**
541	Professional, scientific, & technical services	10	1 821	416	104	30	62.4	.6
	BALANCE OF TAYLOR COUNTY, IA							
54	**Professional, scientific, & technical services**	**10**	**1 109**	**362**	**95**	**26**	**59.4**	**.8**
541	Professional, scientific, & technical services	10	1 109	362	95	26	59.4	.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF UNION COUNTY, IA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF VAN BUREN COUNTY, IA							
54	**Professional, scientific, & technical services**	**11**	**1 444**	**665**	**142**	**31**	**52.0**	**9.4**
541	Professional, scientific, & technical services	11	1 444	665	142	31	52.0	9.4
	BALANCE OF WAPELLO COUNTY, IA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WARREN COUNTY, IA							
54	**Professional, scientific, & technical services**	**6**	**693**	**206**	**23**	**4**	**80.5**	**2.2**
	BALANCE OF WASHINGTON COUNTY, IA							
54	**Professional, scientific, & technical services**	**10**	**831**	**237**	**44**	**18**	**23.8**	**12.6**
	BALANCE OF WAYNE COUNTY, IA							
54	**Professional, scientific, & technical services**	**8**	**2 202**	**302**	**75**	**28**	**89.6**	**–**
541	Professional, scientific, & technical services	8	2 202	302	75	28	89.6	–
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	BALANCE OF WEBSTER COUNTY, IA							
54	**Professional, scientific, & technical services**	**8**	**886**	**262**	**47**	**10**	**58.0**	**–**
541	Professional, scientific, & technical services	8	886	262	47	10	58.0	–
	BALANCE OF WINNEBAGO COUNTY, IA							
54	**Professional, scientific, & technical services**	**9**	**3 197**	**683**	**155**	**27**	**88.4**	**–**
541	Professional, scientific, & technical services	9	3 197	683	155	27	88.4	–
	BALANCE OF WINNESHIEK COUNTY, IA							
54	**Professional, scientific, & technical services**	**5**	**702**	**218**	**35**	**4**	**100.0**	**–**
	BALANCE OF WOODBURY COUNTY, IA							
54	**Professional, scientific, & technical services**	**6**	**2 036**	**504**	**122**	**27**	**50.7**	**–**
541	Professional, scientific, & technical services	6	2 036	504	122	27	50.7	–
	BALANCE OF WORTH COUNTY, IA							
54	**Professional, scientific, & technical services**	**6**	**794**	**138**	**36**	**18**	**62.6**	**–**
	BALANCE OF WRIGHT COUNTY, IA							
54	**Professional, scientific, & technical services**	**9**	**1 073**	**363**	**128**	**28**	**33.2**	**8.0**
541	Professional, scientific, & technical services	9	1 073	363	128	28	33.2	8.0

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

IOWA

Carlisle is in Polk and Warren Counties.

Clive is in Dallas and Polk Counties.

Dyersville is in Delaware and Dubuque Counties.

Forest City is in Hancock and Winnebago Counties.

Grimes is in Dallas and Polk Counties.

Sheldon is in O'Brien and Sioux Counties.

Shenandoah is in Fremont and Page Counties.

Urbandale is in Dallas and Polk Counties.

West Des Moines is in Dallas and Polk Counties.

Wilton is in Cedar and Muscatine Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

IOWA

Cedar Rapids, IA MSA

Linn County, IA

Davenport—Moline—Rock Island, IA—IL MSA

Henry County, IL

Rock Island County, IL

Scott County, IA

Des Moines, IA MSA

Dallas County, IA

Polk County, IA

Warren County, IA

Dubuque, IA MSA

Dubuque County, IA

Iowa City, IA MSA

Johnson County, IA

Omaha, NE—IA MSA

Pottawattamie County, IA

Cass County, NE

Douglas County, NE

Sarpy County, NE

Washington County, NE

Sioux City, IA—NE MSA

Woodbury County, IA

Dakota County, NE

Waterloo—Cedar Falls, IA MSA

Black Hawk County, IA

U.S. Census Bureau, 1997 Economic Census

Idaho

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
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ECONOMIC CENSUS 1997

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	IDAHO							
54	**Professional, scientific, & technical services**	**2 364**	**2 046 117**	**756 224**	**175 439**	**19 669**	**12.6**	**3.8**
541	Professional, scientific, & technical services	2 364	2 046 117	756 224	175 439	19 669	12.6	3.8
5411	Legal services	690	283 457	107 986	23 295	3 386	24.4	3.6
54111	Offices of lawyers	628	236 347	89 216	18 995	2 694	28.6	3.8
541110	Offices of lawyers	628	236 347	89 216	18 995	2 694	28.6	3.8
5411101	Offices of lawyers (except legal aid societies)	628	236 347	89 216	18 995	2 694	28.6	3.8
54119	Other legal services	62	47 110	18 770	4 300	692	3.8	2.8
541191	Title abstract & settlement offices	60	D	D	D	f	D	D
541199	All other legal services	2	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	486	121 220	50 242	12 245	2 308	40.2	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	486	121 220	50 242	12 245	2 308	40.2	9.4
541211	Offices of certified public accountants	293	92 208	38 878	9 132	1 392	40.8	8.0
541213	Tax return preparation services	57	7 738	2 435	991	416	37.4	11.5
541214	Payroll services	9	1 562	720	171	46	53.5	30.5
541219	Other accounting services	127	19 712	8 209	1 951	454	37.4	13.3
5413	Architectural, engineering, & related services	461	1 307 492	486 128	115 506	10 225	5.5	1.4
54131	Architectural services	119	66 761	25 544	5 005	678	28.6	3.6
541310	Architectural services	119	66 761	25 544	5 005	678	28.6	3.6
54133	Engineering services	233	1 209 909	447 348	108 037	9 046	3.7	1.2
541330	Engineering services	233	1 209 909	447 348	108 037	9 046	3.7	1.2
54134	Drafting services	12	1 792	733	168	32	9.8	–
541340	Drafting services	12	1 792	733	168	32	9.8	–
54135	Building inspection services	13	1 936	819	148	34	17.2	.9
541350	Building inspection services	13	1 936	819	148	34	17.2	.9
54136	Geophysical surveying & mapping services	4	572	124	44	11	40.0	–
541360	Geophysical surveying & mapping services	4	572	124	44	11	40.0	–
54137	Surveying & mapping (except geophysical) services	47	9 420	4 464	804	173	28.1	8.3
541370	Surveying & mapping (except geophysical) services	47	9 420	4 464	804	173	28.1	8.3
54138	Testing laboratories	33	17 102	7 096	1 300	251	31.3	.2
541380	Testing laboratories	33	17 102	7 096	1 300	251	31.3	.2
5414	Specialized design services	83	30 399	5 306	1 081	242	22.1	19.6
54141	Interior design services	31	18 860	2 023	411	118	25.8	24.1
541410	Interior design services	31	18 860	2 023	411	118	25.8	24.1
54142	Industrial design services	12	D	D	D	b	D	D
541420	Industrial design services	12	D	D	D	b	D	D
54143	Graphic design services	39	9 666	2 666	536	91	17.0	11.3
541430	Graphic design services	39	9 666	2 666	536	91	17.0	11.3
5414301	Graphic design services (except commercial art & medical artists)	34	9 089	2 479	507	83	17.4	12.0
5414302	Commercial art	5	577	187	29	8	10.9	–
54149	Other specialized design services	1	D	D	D	a	D	D
541490	Other specialized design services	1	D	D	D	a	D	D
5415	Computer systems design & related services	155	116 723	43 207	9 366	1 009	11.4	12.8
54151	Computer systems design & related services	155	116 723	43 207	9 366	1 009	11.4	12.8
541511	Custom computer programming services	79	32 910	18 280	3 947	443	15.7	19.6
541512	Computer systems design services	48	64 331	16 200	3 690	388	9.7	12.3
5415121	Computer systems integrators	17	27 906	9 059	2 249	225	4.3	26.3
5415122	Computer systems consultants (except systems integrators)	31	36 425	7 141	1 441	163	13.8	1.5
541513	Computer facilities management services	4	2 117	994	201	22	15.8	14.3
541519	Other computer related services	24	17 365	7 733	1 528	156	9.1	2.0
5416	Management, scientific, & technical consulting services	240	74 666	28 415	5 701	880	35.1	7.5
54161	Management consulting services	157	55 789	21 097	4 233	659	31.7	9.1
541611	Administrative management & general management consulting service	75	26 356	9 598	2 071	302	33.5	6.5
541612	Human resources & executive search consulting services	40	12 521	5 219	1 254	218	36.8	23.1
5416121	Actuarial consulting	3	3 222	1 832	440	66	–	12.9
5416122	Executive placement services	17	4 351	1 894	589	104	49.2	22.9
5416123	Human resources & personnel management consulting	20	4 948	1 493	225	48	49.8	30.0
541613	Marketing consulting services	27	11 334	4 627	514	66	28.5	1.2
541614	Process, physical distribution, & logistics consulting services	9	4 917	1 460	364	66	13.0	5.0
541618	Other management consulting services	6	661	193	30	7	57.5	10.0
54162	Environmental consulting services	39	12 627	5 175	1 016	128	52.2	2.3
541620	Environmental consulting services	39	12 627	5 175	1 016	128	52.2	2.3
54169	Other scientific & technical consulting services	44	6 250	2 143	452	93	31.1	3.7
541690	Other scientific & technical consulting services	44	6 250	2 143	452	93	31.1	3.7
5417	Scientific research & development services	27	28 923	13 171	3 442	365	3.9	11.6
54171	R&D in the physical, engineering, & life sciences	23	27 501	11 849	3 221	283	3.7	12.2
541710	R&D in the physical, engineering, & life sciences	23	27 501	11 849	3 221	283	3.7	12.2
5417101	R&D in the physical & engineering sciences	17	26 964	11 655	3 184	271	3.0	12.4
5417102	Research & development in the life sciences	6	537	194	37	12	35.9	6.3
54172	Research & development in the social sciences & humanities	4	1 422	1 322	221	82	8.6	–
541720	R&D in the social sciences & humanities	4	1 422	1 322	221	82	8.6	–

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	IDAHO—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	106	54 410	15 095	3 408	672	18.4	11.8
54181	Advertising agencies	33	21 845	6 514	1 520	201	17.9	9.4
541810	Advertising agencies	33	21 845	6 514	1 520	201	17.9	9.4
54182	Public relations agencies	16	4 301	1 715	365	73	24.9	5.8
541820	Public relations agencies	16	4 301	1 715	365	73	24.9	5.8
54183	Media buying services	3	D	D	D	a	D	D
541830	Media buying services	3	D	D	D	a	D	D
54184	Media representatives	9	5 300	1 384	328	60	16.8	57.3
541840	Media representatives	9	5 300	1 384	328	60	16.8	57.3
5418401	Radio & television advertising representatives	3	D	D	D	b	D	D
5418402	Publishers' advertising representatives	6	D	D	D	b	D	D
54185	Display advertising	7	5 789	1 027	220	38	6.1	–
541850	Display advertising	7	5 789	1 027	220	38	6.1	–
5418501	Display advertising (except outdoor)	1	D	D	D	a	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	7	D	D	D	b	D	D
541860	Direct mail advertising	7	D	D	D	b	D	D
54187	Advertising material distribution services	2	D	D	D	b	D	D
541870	Advertising material distribution services	2	D	D	D	b	D	D
54189	Other services related to advertising	29	D	D	D	c	D	D
541890	Other services related to advertising	29	D	D	D	c	D	D
5418901	Welcoming services	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	12	1 511	468	92	21	53.9	12.7
5418909	All other advertising	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	116	28 827	6 674	1 395	582	31.8	7.7
54191	Marketing research & public opinion polling	11	4 832	1 248	246	151	60.8	6.6
541910	Marketing research & public opinion polling	11	4 832	1 248	246	151	60.8	6.6
54192	Photographic services	89	21 306	4 817	1 037	399	25.2	4.7
541921	Photographic studios, portrait	75	17 159	3 940	860	347	29.3	5.0
541922	Commercial photography	14	4 147	877	177	52	8.0	3.2
54193	Translation & interpretation services	5	1 079	192	25	14	57.6	–
541930	Translation & interpretation services	5	1 079	192	25	14	57.6	–
54199	All other professional, scientific, & technical services	11	1 610	417	87	18	15.6	55.3
541990	All other professional, scientific, & technical services	11	1 610	417	87	18	15.6	55.3

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	IDAHO								
54	**Professional, scientific, & technical services**	**25**	**88 055**	**87 946**	**45 915**	**11 369**	**815**	**.8**	**–**
541	Professional, scientific, & technical services	25	88 055	87 946	45 915	11 369	815	.8	–
5411	Legal services	11	2 373	2 326	1 438	342	43	5.3	–
54111	Offices of lawyers	11	2 373	2 326	1 438	342	43	5.3	–
541110	Offices of lawyers	11	2 373	2 326	1 438	342	43	5.3	–
5411102	Legal aid societies & similar legal services	11	2 373	2 326	1 438	342	43	5.3	–
5417	Scientific research & development services	14	85 682	85 620	44 477	11 027	772	.7	–
54171	R&D in the physical, engineering, & life sciences	12	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	12	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	6	D	D	D	D	f	D	D
5417102	Research & development in the life sciences	6	D	D	D	D	a	D	D
54172	Research & development in the social sciences & humanities	2	D	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	2	D	D	D	D	a	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOISE CITY, ID MSA							
54	**Professional, scientific, & technical services**	**933**	**938 602**	**276 940**	**63 256**	**6 972**	**11.5**	**3.5**
541	Professional, scientific, & technical services	933	938 602	276 940	63 256	6 972	11.5	3.5
5411	Legal services	233	144 479	57 665	12 458	1 577	19.9	2.1
54111	Offices of lawyers	220	124 307	49 945	10 547	1 308	23.0	2.5
541110	Offices of lawyers	220	124 307	49 945	10 547	1 308	23.0	2.5
5411101	Offices of lawyers (except legal aid societies)	220	124 307	49 945	10 547	1 308	23.0	2.5
54119	Other legal services	13	20 172	7 720	1 911	269	1.0	.2
541191	Title abstract & settlement offices	11	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	160	55 599	21 123	5 264	881	30.2	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	160	55 599	21 123	5 264	881	30.2	7.9
541211	Offices of certified public accountants	95	42 785	16 433	3 864	532	30.2	7.9
541213	Tax return preparation services	24	3 562	1 087	471	139	27.5	.4
541219	Other accounting services	37	8 652	3 335	886	190	32.6	6.6
5413	Architectural, engineering, & related services	182	548 653	136 451	32 004	2 589	4.5	1.9
54131	Architectural services	54	44 233	17 005	3 369	427	17.8	3.7
541310	Architectural services	54	44 233	17 005	3 369	427	17.8	3.7
54133	Engineering services	95	493 346	114 942	27 796	2 003	3.0	1.7
541330	Engineering services	95	493 346	114 942	27 796	2 003	3.0	1.7
54135	Building inspection services	9	D	D	D	b	D	D
541350	Building inspection services	9	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
54138	Testing laboratories	9	6 072	2 344	403	81	28.4	–
541380	Testing laboratories	9	6 072	2 344	403	81	28.4	–
5414	Specialized design services	49	16 344	3 862	832	159	19.2	2.9
54141	Interior design services	11	6 582	945	227	56	22.4	1.7
541410	Interior design services	11	6 582	945	227	56	22.4	1.7
54143	Graphic design services	31	8 311	2 479	515	80	18.1	.7
541430	Graphic design services	31	8 311	2 479	515	80	18.1	.7
5414301	Graphic design services (except commercial art & medical artists)	27	D	D	D	b	D	D
5415	Computer systems design & related services	95	80 691	27 733	6 136	650	12.3	10.2
54151	Computer systems design & related services	95	80 691	27 733	6 136	650	12.3	10.2
541511	Custom computer programming services	44	17 986	9 626	2 247	216	17.5	3.7
541512	Computer systems design services	33	54 041	14 160	3 170	316	10.6	14.0
5415121	Computer systems integrators	10	18 240	7 236	1 782	160	5.8	39.0
5415122	Computer systems consultants (except systems integrators)	23	35 801	6 924	1 388	156	13.0	1.2
541519	Other computer related services	16	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	109	41 959	15 749	3 023	463	37.1	6.8
54161	Management consulting services	76	D	D	D	e	D	D
541611	Administrative management & general management consulting service	34	14 286	4 972	1 066	172	37.3	9.4
541612	Human resources & executive search consulting services	22	D	D	D	b	D	D
541613	Marketing consulting services	13	9 848	4 272	452	49	20.4	.2
54162	Environmental consulting services	17	D	D	D	b	D	D
541620	Environmental consulting services	17	D	D	D	b	D	D
5417	Scientific research & development services	10	6 321	2 747	1 029	124	5.2	38.7
5418	Advertising & related services	54	35 215	9 355	2 060	365	18.7	1.0
54181	Advertising agencies	19	D	D	D	c	D	D
541810	Advertising agencies	19	D	D	D	c	D	D
54189	Other services related to advertising	11	6 429	1 211	263	65	39.5	.2
541890	Other services related to advertising	11	6 429	1 211	263	65	39.5	.2
5419	Other professional, scientific, & technical services	41	9 341	2 255	450	164	17.1	6.4
54192	Photographic services	29	6 724	1 706	336	119	20.8	2.4
541921	Photographic studios, portrait	24	5 028	1 244	249	101	27.8	3.2
	POCATELLO, ID MSA							
54	**Professional, scientific, & technical services**	**108**	**47 367**	**22 483**	**5 704**	**934**	**36.3**	**3.8**
541	Professional, scientific, & technical services	108	47 367	22 483	5 704	934	36.3	3.8
5411	Legal services	35	15 015	6 673	1 500	197	22.0	3.4
54111	Offices of lawyers	33	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 751	2 512	568	118	51.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 751	2 512	568	118	51.1	–
5413	Architectural, engineering, & related services	33	17 391	9 825	2 848	296	45.9	3.0
54133	Engineering services	21	12 069	7 986	2 467	229	41.0	4.4
541330	Engineering services	21	12 069	7 986	2 467	229	41.0	4.4
5418	Advertising & related services	9	6 206	2 232	508	159	14.6	4.0
54189	Other services related to advertising	3	4 158	1 510	330	137	D	–
541890	Other services related to advertising	3	4 158	1 510	330	137	D	–
5419	Other professional, scientific, & technical services	5	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE IDAHO METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 323**	**1 060 148**	**456 801**	**106 479**	**11 763**	**12.5**	**4.1**
541	Professional, scientific, & technical services	1 323	1 060 148	456 801	106 479	11 763	12.5	4.1
5411	Legal services	422	123 963	43 648	9 337	1 612	30.0	5.3
54111	Offices of lawyers	375	D	D	D	g	D	D
541110	Offices of lawyers	375	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	375	D	D	D	g	D	D
54119	Other legal services	47	D	D	D	e	D	D
541191	Title abstract & settlement offices	47	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	312	60 870	26 607	6 413	1 309	48.4	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	312	60 870	26 607	6 413	1 309	48.4	11.5
541211	Offices of certified public accountants	188	45 868	20 511	4 849	788	50.6	8.8
541213	Tax return preparation services	31	D	D	D	c	D	D
541219	Other accounting services	88	D	D	D	e	D	D
5413	Architectural, engineering, & related services	246	741 448	339 852	80 654	7 340	5.3	.9
54131	Architectural services	59	D	D	D	c	D	D
541310	Architectural services	59	D	D	D	c	D	D
54133	Engineering services	117	704 494	324 420	77 774	6 814	3.5	.8
541330	Engineering services	117	704 494	324 420	77 774	6 814	3.5	.8
54137	Surveying & mapping (except geophysical) services	38	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	38	D	D	D	c	D	D
54138	Testing laboratories	20	D	D	D	c	D	D
541380	Testing laboratories	20	D	D	D	c	D	D
5414	Specialized design services	34	14 055	1 444	249	83	25.6	39.1
54141	Interior design services	20	12 278	1 078	184	62	27.6	36.1
541410	Interior design services	20	12 278	1 078	184	62	27.6	36.1
5415	Computer systems design & related services	55	34 816	15 005	3 122	339	9.1	18.5
54151	Computer systems design & related services	55	34 816	15 005	3 122	339	9.1	18.5
541511	Custom computer programming services	34	D	D	D	c	D	D
541512	Computer systems design services	13	D	D	D	b	D	D
541519	Other computer related services	7	10 272	4 619	966	54	8.3	.8
5416	Management, scientific, & technical consulting services	124	D	D	D	e	D	D
54161	Management consulting services	76	D	D	D	e	D	D
541611	Administrative management & general management consulting service	39	D	D	D	c	D	D
541612	Human resources & executive search consulting services	17	D	D	D	c	D	D
54162	Environmental consulting services	21	D	D	D	b	D	D
541620	Environmental consulting services	21	D	D	D	b	D	D
54169	Other scientific & technical consulting services	27	D	D	D	b	D	D
541690	Other scientific & technical consulting services	27	D	D	D	b	D	D
5417	Scientific research & development services	17	22 602	10 424	2 413	241	3.6	4.1
54171	R&D in the physical, engineering, & life sciences	15	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	15	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	11	D	D	D	c	D	D
5418	Advertising & related services	43	12 989	3 508	840	148	19.3	44.8
54189	Other services related to advertising	15	D	D	D	b	D	D
541890	Other services related to advertising	15	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	70	D	D	D	e	D	D
54192	Photographic services	56	D	D	D	e	D	D
541921	Photographic studios, portrait	47	D	D	D	c	D	D
541922	Commercial photography	9	2 451	415	90	34	13.5	5.5

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	BOISE CITY, ID MSA								
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	D	b	D	D
	POCATELLO, ID MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	AREA OUTSIDE IDAHO METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	D	f	D	D
5417	Scientific research & development services	8	D	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	8	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	8	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	D	f	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADA COUNTY, ID							
54	**Professional, scientific, & technical services**	**805**	**903 191**	**264 201**	**60 265**	**6 419**	**10.7**	**3.3**
541	Professional, scientific, & technical services	805	903 191	264 201	60 265	6 419	10.7	3.3
5411	Legal services	187	128 105	51 607	11 114	1 359	19.6	2.3
54111	Offices of lawyers	179	D	D	D	g	D	D
541110	Offices of lawyers	179	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	179	D	D	D	g	D	D
54119	Other legal services	8	D	D	D	c	D	D
541191	Title abstract & settlement offices	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	133	48 645	18 816	4 603	746	27.7	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	133	48 645	18 816	4 603	746	27.7	6.6
541211	Offices of certified public accountants	81	37 308	14 684	3 381	454	29.2	6.2
541213	Tax return preparation services	21	3 148	865	385	108	17.9	.4
541219	Other accounting services	27	7 589	2 999	794	164	25.2	5.3
5413	Architectural, engineering, & related services	158	541 782	133 354	31 287	2 473	4.2	1.8
54131	Architectural services	47	41 371	15 850	3 067	389	17.1	3.9
541310	Architectural services	47	41 371	15 850	3 067	389	17.1	3.9
54133	Engineering services	83	490 865	113 566	27 469	1 950	2.9	1.7
541330	Engineering services	83	490 865	113 566	27 469	1 950	2.9	1.7
54135	Building inspection services	8	D	D	D	a	D	D
541350	Building inspection services	8	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
5414	Specialized design services	39	14 772	3 556	777	138	19.0	1.1
54141	Interior design services	10	D	D	D	b	D	D
541410	Interior design services	10	D	D	D	b	D	D
54143	Graphic design services	25	7 446	2 272	482	67	16.3	.6
541430	Graphic design services	25	7 446	2 272	482	67	16.3	.6
5414301	Graphic design services (except commercial art & medical artists)	22	D	D	D	b	D	D
5415	Computer systems design & related services	91	79 936	27 603	6 117	644	11.9	10.3
54151	Computer systems design & related services	91	79 936	27 603	6 117	644	11.9	10.3
541511	Custom computer programming services	43	D	D	D	c	D	D
541512	Computer systems design services	33	54 041	14 160	3 170	316	10.6	14.0
5415121	Computer systems integrators	10	18 240	7 236	1 782	160	5.8	39.0
5415122	Computer systems consultants (except systems integrators)	23	35 801	6 924	1 388	156	13.0	1.2
541519	Other computer related services	14	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADA COUNTY, ID—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	102	40 283	15 256	2 897	433	35.8	5.8
54161	Management consulting services	70	D	D	D	e	D	D
541611	Administrative management & general management consulting service	30	D	D	D	c	D	D
541612	Human resources & executive search consulting services	22	D	D	D	b	D	D
541613	Marketing consulting services	12	D	D	D	b	D	D
54162	Environmental consulting services	17	D	D	D	b	D	D
541620	Environmental consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	52	D	D	D	e	D	D
54181	Advertising agencies	19	D	D	D	c	D	D
541810	Advertising agencies	19	D	D	D	c	D	D
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	34	D	D	D	c	D	D
54192	Photographic services	23	D	D	D	b	D	D
541921	Photographic studios, portrait	19	D	D	D	b	D	D
	ADAMS COUNTY, ID							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BANNOCK COUNTY, ID							
54	**Professional, scientific, & technical services**	**108**	**47 367**	**22 483**	**5 704**	**934**	**36.3**	**3.8**
541	Professional, scientific, & technical services	108	47 367	22 483	5 704	934	36.3	3.8
5411	Legal services	35	15 015	6 673	1 500	197	22.0	3.4
54111	Offices of lawyers	33	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 751	2 512	568	118	51.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 751	2 512	568	118	51.1	–
5413	Architectural, engineering, & related services	33	17 391	9 825	2 848	296	45.9	3.0
54133	Engineering services	21	12 069	7 986	2 467	229	41.0	4.4
541330	Engineering services	21	12 069	7 986	2 467	229	41.0	4.4
5418	Advertising & related services	9	6 206	2 232	508	159	14.6	4.0
54189	Other services related to advertising	3	4 158	1 510	330	137	D	–
541890	Other services related to advertising	3	4 158	1 510	330	137	D	–
5419	Other professional, scientific, & technical services	5	D	D	D	c	D	D
	BEAR LAKE COUNTY, ID							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BENEWAH COUNTY, ID							
54	**Professional, scientific, & technical services**	**13**	**1 591**	**675**	**153**	**44**	**68.6**	**–**
541	Professional, scientific, & technical services	13	1 591	675	153	44	68.6	–
	BINGHAM COUNTY, ID							
54	**Professional, scientific, & technical services**	**26**	**6 408**	**2 585**	**586**	**110**	**31.6**	**2.0**
541	Professional, scientific, & technical services	26	6 408	2 585	586	110	31.6	2.0
5411	Legal services	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BLAINE COUNTY, ID							
54	**Professional, scientific, & technical services**	**102**	**54 977**	**19 179**	**3 954**	**524**	**23.1**	**2.7**
541	Professional, scientific, & technical services	102	54 977	19 179	3 954	524	23.1	2.7
5411	Legal services	21	8 327	2 948	591	73	39.0	–
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	4 594	2 577	486	82	17.1	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	4 594	2 577	486	82	17.1	.7
5413	Architectural, engineering, & related services	33	31 406	11 519	2 404	275	14.3	1.6
54131	Architectural services	18	D	D	D	b	D	D
541310	Architectural services	18	D	D	D	b	D	D
54133	Engineering services	13	25 007	8 476	1 845	203	4.9	.1
541330	Engineering services	13	25 007	8 476	1 845	203	4.9	.1
5414	Specialized design services	10	D	D	D	b	D	D
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
	BOISE COUNTY, ID							
54	**Professional, scientific, & technical services**	**5**	**1 526**	**433**	**75**	**13**	**92.9**	**–**
541	Professional, scientific, & technical services	5	1 526	433	75	13	92.9	–
	BONNER COUNTY, ID							
54	**Professional, scientific, & technical services**	**86**	**13 606**	**5 542**	**1 122**	**214**	**42.8**	**14.8**
541	Professional, scientific, & technical services	86	13 606	5 542	1 122	214	42.8	14.8
5411	Legal services	32	5 871	2 852	652	97	33.7	6.3
54111	Offices of lawyers	30	D	D	D	b	D	D
541110	Offices of lawyers	30	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	D	D	D	b	D	D
	BONNEVILLE COUNTY, ID							
54	**Professional, scientific, & technical services**	**210**	**748 507**	**338 611**	**81 269**	**7 327**	**2.9**	**2.3**
541	Professional, scientific, & technical services	210	748 507	338 611	81 269	7 327	2.9	2.3
5411	Legal services	50	22 446	7 969	1 770	279	18.8	5.1
54111	Offices of lawyers	47	20 063	7 170	1 575	246	21.0	2.6
541110	Offices of lawyers	47	20 063	7 170	1 575	246	21.0	2.6
5411101	Offices of lawyers (except legal aid societies)	47	20 063	7 170	1 575	246	21.0	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	D	D	D	c	D	D
541211	Offices of certified public accountants	29	D	D	D	c	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	46	D	D	D	i	D	D
54133	Engineering services	33	D	D	D	i	D	D
541330	Engineering services	33	D	D	D	i	D	D
5414	Specialized design services	5	D	D	D	a	D	D
54141	Interior design services	4	D	D	D	a	D	D
541410	Interior design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	20	21 638	9 367	2 087	198	1.0	11.9
54151	Computer systems design & related services	20	21 638	9 367	2 087	198	1.0	11.9
541512	Computer systems design services	4	D	D	D	b	D	D
541519	Other computer related services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	D	D	D	c	D	D
54161	Management consulting services	18	D	D	D	b	D	D
54162	Environmental consulting services	7	D	D	D	b	D	D
541620	Environmental consulting services	7	D	D	D	b	D	D
5417	Scientific research & development services	5	21 328	10 007	2 342	221	.2	4.2
54171	R&D in the physical, engineering, & life sciences	5	21 328	10 007	2 342	221	.2	4.2
541710	R&D in the physical, engineering, & life sciences	5	21 328	10 007	2 342	221	.2	4.2
5417101	R&D in the physical & engineering sciences	5	21 328	10 007	2 342	221	.2	4.2
5418	Advertising & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	BOUNDARY COUNTY, ID							
54	**Professional, scientific, & technical services**	**11**	**1 256**	**501**	**100**	**31**	**46.6**	**–**
541	Professional, scientific, & technical services	11	1 256	501	100	31	46.6	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BUTTE COUNTY, ID							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	CANYON COUNTY, ID							
54	**Professional, scientific, & technical services**	**128**	**35 411**	**12 739**	**2 991**	**553**	**32.1**	**8.1**
541	Professional, scientific, & technical services	128	35 411	12 739	2 991	553	32.1	8.1
5411	Legal services	46	16 374	6 058	1 344	218	22.5	1.3
54111	Offices of lawyers	41	D	D	D	c	D	D
541110	Offices of lawyers	41	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	41	D	D	D	c	D	D
54119	Other legal services	5	D	D	D	b	D	D
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	6 954	2 307	661	135	47.8	17.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	6 954	2 307	661	135	47.8	17.4
541211	Offices of certified public accountants	14	5 477	1 749	483	78	36.7	19.2
5413	Architectural, engineering, & related services	24	6 871	3 097	717	116	31.8	9.4
5414	Specialized design services	10	1 572	306	55	21	20.7	19.7
	CARIBOU COUNTY, ID							
54	**Professional, scientific, & technical services**	**14**	**1 213**	**332**	**60**	**26**	**44.5**	**3.6**
541	Professional, scientific, & technical services	14	1 213	332	60	26	44.5	3.6
	CASSIA COUNTY, ID							
54	**Professional, scientific, & technical services**	**30**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	30	D	D	D	c	D	D
5411	Legal services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 306	770	182	37	81.5	14.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 306	770	182	37	81.5	14.9
	CLEARWATER COUNTY, ID							
54	**Professional, scientific, & technical services**	**9**	**1 664**	**637**	**137**	**40**	**56.7**	**–**
541	Professional, scientific, & technical services	9	1 664	637	137	40	56.7	–
	CUSTER COUNTY, ID							
54	**Professional, scientific, & technical services**	**8**	**863**	**160**	**33**	**18**	**87.5**	**1.7**
	ELMORE COUNTY, ID							
54	**Professional, scientific, & technical services**	**11**	**1 796**	**729**	**201**	**40**	**41.4**	**1.6**
541	Professional, scientific, & technical services	11	1 796	729	201	40	41.4	1.6
	FRANKLIN COUNTY, ID							
54	**Professional, scientific, & technical services**	**9**	**729**	**120**	**30**	**16**	**95.7**	**–**
	FREMONT COUNTY, ID							
54	**Professional, scientific, & technical services**	**5**	**423**	**38**	**13**	**10**	**77.5**	**–**
	GEM COUNTY, ID							
54	**Professional, scientific, & technical services**	**16**	**1 818**	**545**	**128**	**50**	**39.8**	**.9**
541	Professional, scientific, & technical services	16	1 818	545	128	50	39.8	.9
	GOODING COUNTY, ID							
54	**Professional, scientific, & technical services**	**13**	**2 620**	**999**	**235**	**45**	**22.9**	**18.3**
541	Professional, scientific, & technical services	13	2 620	999	235	45	22.9	18.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	IDAHO COUNTY, ID							
54	**Professional, scientific, & technical services**	**21**	**3 059**	**964**	**218**	**70**	**58.6**	**16.7**
541	Professional, scientific, & technical services	21	3 059	964	218	70	58.6	16.7

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JEFFERSON COUNTY, ID							
54	**Professional, scientific, & technical services**	**16**	**1 961**	**566**	**122**	**39**	**81.7**	**–**
541	Professional, scientific, & technical services	16	1 961	566	122	39	81.7	–
	JEROME COUNTY, ID							
54	**Professional, scientific, & technical services**	**17**	**3 893**	**1 382**	**247**	**54**	**48.5**	**15.4**
541	Professional, scientific, & technical services	17	3 893	1 382	247	54	48.5	15.4
	KOOTENAI COUNTY, ID							
54	**Professional, scientific, & technical services**	**245**	**81 800**	**32 772**	**7 438**	**1 121**	**32.4**	**9.1**
541	Professional, scientific, & technical services	245	81 800	32 772	7 438	1 121	32.4	9.1
5411	Legal services	92	27 794	9 370	2 166	344	35.6	6.3
54111	Offices of lawyers	88	21 470	6 696	1 537	249	46.1	8.1
541110	Offices of lawyers	88	21 470	6 696	1 537	249	46.1	8.1
5411101	Offices of lawyers (except legal aid societies)	88	21 470	6 696	1 537	249	46.1	8.1
54119	Other legal services	4	6 324	2 674	629	95	–	–
541191	Title abstract & settlement offices	4	6 324	2 674	629	95	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	52	11 214	5 803	1 415	220	37.6	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	52	11 214	5 803	1 415	220	37.6	1.9
541211	Offices of certified public accountants	30	6 947	3 262	827	127	49.4	1.5
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	48	24 249	11 303	2 459	311	34.0	6.9
54131	Architectural services	15	6 209	2 763	482	58	16.8	.8
541310	Architectural services	15	6 209	2 763	482	58	16.8	.8
54133	Engineering services	24	D	D	D	c	D	D
541330	Engineering services	24	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5414	Specialized design services	6	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	23	6 909	3 067	659	103	29.2	7.0
54161	Management consulting services	14	5 534	2 413	558	76	28.7	8.7
5418	Advertising & related services	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	LATAH COUNTY, ID							
54	**Professional, scientific, & technical services**	**69**	**13 326**	**5 235**	**963**	**230**	**37.2**	**7.7**
541	Professional, scientific, & technical services	69	13 326	5 235	963	230	37.2	7.7
5411	Legal services	24	3 353	1 306	247	52	36.3	–
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
	LEMHI COUNTY, ID							
54	**Professional, scientific, & technical services**	**21**	**2 595**	**727**	**161**	**45**	**55.5**	**20.0**
541	Professional, scientific, & technical services	21	2 595	727	161	45	55.5	20.0
	LEWIS COUNTY, ID							
54	**Professional, scientific, & technical services**	**5**	**562**	**237**	**63**	**13**	**93.8**	**–**
	LINCOLN COUNTY, ID							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MADISON COUNTY, ID							
54	**Professional, scientific, & technical services**	**23**	**10 738**	**5 222**	**1 134**	**158**	**46.8**	**6.0**
541	Professional, scientific, & technical services	23	10 738	5 222	1 134	158	46.8	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	4 341	2 890	625	66	65.4	13.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	4 341	2 890	625	66	65.4	13.1
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	MINIDOKA COUNTY, ID							
54	**Professional, scientific, & technical services**	**16**	**3 515**	**1 083**	**265**	**69**	**19.7**	**5.3**
541	Professional, scientific, & technical services	16	3 515	1 083	265	69	19.7	5.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEZ PERCE COUNTY, ID							
54	**Professional, scientific, & technical services**	**69**	**24 048**	**9 371**	**1 953**	**349**	**25.1**	**4.3**
541	Professional, scientific, & technical services	69	24 048	9 371	1 953	349	25.1	4.3
5411	Legal services	26	11 466	3 846	751	119	17.3	6.9
54111	Offices of lawyers	24	D	D	D	c	D	D
541110	Offices of lawyers	24	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	4 234	2 011	511	86	40.2	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	4 234	2 011	511	86	40.2	2.3
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	ONEIDA COUNTY, ID							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	OWYHEE COUNTY, ID							
54	**Professional, scientific, & technical services**	**4**	**664**	**244**	**62**	**15**	**96.1**	**3.9**
	PAYETTE COUNTY, ID							
54	**Professional, scientific, & technical services**	**27**	**5 828**	**1 872**	**449**	**90**	**68.7**	**15.2**
541	Professional, scientific, & technical services	27	5 828	1 872	449	90	68.7	15.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	POWER COUNTY, ID							
54	**Professional, scientific, & technical services**	**6**	**629**	**170**	**43**	**17**	**84.9**	**–**
	SHOSHONE COUNTY, ID							
54	**Professional, scientific, & technical services**	**24**	**9 181**	**4 159**	**883**	**132**	**10.0**	**.4**
541	Professional, scientific, & technical services	24	9 181	4 159	883	132	10.0	.4
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	TETON COUNTY, ID							
54	**Professional, scientific, & technical services**	**11**	**4 120**	**787**	**192**	**33**	**14.1**	**8.3**
541	Professional, scientific, & technical services	11	4 120	787	192	33	14.1	8.3
	TWIN FALLS COUNTY, ID							
54	**Professional, scientific, & technical services**	**140**	**41 247**	**16 678**	**3 275**	**574**	**41.8**	**17.5**
541	Professional, scientific, & technical services	140	41 247	16 678	3 275	574	41.8	17.5
5411	Legal services	43	17 544	5 568	1 068	181	28.3	4.6
54111	Offices of lawyers	40	15 232	4 379	904	147	32.6	5.3
541110	Offices of lawyers	40	15 232	4 379	904	147	32.6	5.3
5411101	Offices of lawyers (except legal aid societies)	40	15 232	4 379	904	147	32.6	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	52	8 348	3 196	672	165	46.6	32.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	52	8 348	3 196	672	165	46.6	32.3
541211	Offices of certified public accountants	33	6 191	2 222	455	95	49.0	34.4
541219	Other accounting services	16	1 642	795	156	41	20.8	34.5
5413	Architectural, engineering, & related services	17	D	D	D	c	D	D
5415	Computer systems design & related services	6	4 803	3 491	609	40	18.7	69.2
54151	Computer systems design & related services	6	4 803	3 491	609	40	18.7	69.2
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	VALLEY COUNTY, ID							
54	**Professional, scientific, & technical services**	**22**	**3 655**	**1 366**	**269**	**61**	**40.9**	**12.4**
541	Professional, scientific, & technical services	22	3 655	1 366	269	61	40.9	12.4
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	WASHINGTON COUNTY, ID							
54	**Professional, scientific, & technical services**	**12**	**1 985**	**577**	**164**	**39**	**52.8**	**8.3**
541	Professional, scientific, & technical services	12	1 985	577	164	39	52.8	8.3

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AMERICAN FALLS, ID							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	AMMON, ID							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BLACKFOOT, ID							
54	**Professional, scientific, & technical services**	**19**	**5 484**	**2 206**	**514**	**95**	**30.3**	**2.4**
541	Professional, scientific, & technical services	19	5 484	2 206	514	95	30.3	2.4
5411	Legal services	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	BOISE CITY, ID							
54	**Professional, scientific, & technical services**	**675**	**868 896**	**252 052**	**57 683**	**5 927**	**10.0**	**3.3**
541	Professional, scientific, & technical services	675	868 896	252 052	57 683	5 927	10.0	3.3
5411	Legal services	177	126 991	51 131	11 005	1 338	19.2	2.3
54111	Offices of lawyers	170	D	D	D	g	D	D
541110	Offices of lawyers	170	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	170	D	D	D	g	D	D
54119	Other legal services	7	D	D	D	c	D	D
541191	Title abstract & settlement offices	6	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	106	43 931	17 134	4 135	609	27.8	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	106	43 931	17 134	4 135	609	27.8	6.3
541211	Offices of certified public accountants	71	36 047	14 188	3 274	432	28.9	5.6
541213	Tax return preparation services	13	D	D	D	b	D	D
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	127	529 192	127 986	30 257	2 307	3.5	1.8
54131	Architectural services	45	D	D	D	e	D	D
541310	Architectural services	45	D	D	D	e	D	D
54133	Engineering services	65	482 105	109 663	26 728	1 838	2.3	1.6
541330	Engineering services	65	482 105	109 663	26 728	1 838	2.3	1.6
54137	Surveying & mapping (except geophysical) services	7	2 256	1 089	251	37	12.9	–
541370	Surveying & mapping (except geophysical) services	7	2 256	1 089	251	37	12.9	–
5414	Specialized design services	36	14 579	3 491	769	137	18.6	1.1
54141	Interior design services	10	D	D	D	b	D	D
541410	Interior design services	10	D	D	D	b	D	D
54143	Graphic design services	22	7 253	2 207	474	66	15.3	.6
541430	Graphic design services	22	7 253	2 207	474	66	15.3	.6
5414301	Graphic design services (except commercial art & medical artists)	21	D	D	D	b	D	D
5415	Computer systems design & related services	73	75 751	25 956	5 726	596	11.2	10.8
54151	Computer systems design & related services	73	75 751	25 956	5 726	596	11.2	10.8
541511	Custom computer programming services	33	17 135	9 165	2 145	205	15.3	3.7
541512	Computer systems design services	26	50 769	12 990	2 881	279	10.3	14.8
5415121	Computer systems integrators	8	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	18	D	D	D	c	D	D
541519	Other computer related services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	79	37 460	14 169	2 733	402	34.5	4.6
54161	Management consulting services	58	31 433	12 027	2 270	345	25.9	5.5
541611	Administrative management & general management consulting service	24	11 443	3 856	846	138	31.9	2.0
541612	Human resources & executive search consulting services	18	D	D	D	b	D	D
541613	Marketing consulting services	10	9 731	4 238	451	48	20.0	.1
54162	Environmental consulting services	11	4 794	1 763	378	44	84.1	–
541620	Environmental consulting services	11	4 794	1 763	378	44	84.1	–
5418	Advertising & related services	44	28 531	7 753	1 693	293	22.9	1.1
54181	Advertising agencies	18	D	D	D	c	D	D
541810	Advertising agencies	18	D	D	D	c	D	D
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	26	D	D	D	c	D	D
54192	Photographic services	19	5 253	1 366	267	93	18.4	3.1
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	BUHL, ID							
54	**Professional, scientific, & technical services**	**8**	**4 349**	**3 528**	**621**	**50**	**13.7**	**76.0**
541	Professional, scientific, & technical services	8	4 349	3 528	621	50	13.7	76.0
	BURLEY, ID *							
54	**Professional, scientific, & technical services**	**31**	**7 499**	**2 139**	**458**	**134**	**57.3**	**16.1**
541	Professional, scientific, & technical services	31	7 499	2 139	458	134	57.3	16.1
5411	Legal services	14	3 237	1 105	232	55	31.3	11.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 306	770	182	37	81.5	14.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 306	770	182	37	81.5	14.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BURLEY, ID (CASSIA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**30**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	30	D	D	D	c	D	D
5411	Legal services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 306	770	182	37	81.5	14.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 306	770	182	37	81.5	14.9
	BURLEY, ID (MINIDOKA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	CALDWELL, ID							
54	**Professional, scientific, & technical services**	**40**	**10 013**	**3 381**	**745**	**124**	**25.2**	**10.0**
541	Professional, scientific, & technical services	40	10 013	3 381	745	124	25.2	10.0
5411	Legal services	19	4 852	1 755	350	55	18.3	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 649	710	202	27	31.9	28.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 649	710	202	27	31.9	28.2
	CHUBBUCK, ID							
54	**Professional, scientific, & technical services**	**8**	**2 223**	**983**	**176**	**37**	**36.2**	**9.2**
541	Professional, scientific, & technical services	8	2 223	983	176	37	36.2	9.2
5413	Architectural, engineering, & related services	5	1 903	918	155	28	25.5	10.7
	COEUR D'ALENE, ID							
54	**Professional, scientific, & technical services**	**155**	**59 202**	**24 602**	**5 392**	**790**	**26.8**	**6.8**
541	Professional, scientific, & technical services	155	59 202	24 602	5 392	790	26.8	6.8
5411	Legal services	83	26 595	9 107	2 095	329	33.3	6.6
54111	Offices of lawyers	79	20 271	6 433	1 466	234	43.7	8.6
541110	Offices of lawyers	79	20 271	6 433	1 466	234	43.7	8.6
5411101	Offices of lawyers (except legal aid societies)	79	20 271	6 433	1 466	234	43.7	8.6
54119	Other legal services	4	6 324	2 674	629	95	–	–
541191	Title abstract & settlement offices	4	6 324	2 674	629	95	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	8 775	4 880	1 166	162	28.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	8 775	4 880	1 166	162	28.3	–
541211	Offices of certified public accountants	17	5 278	2 580	656	92	42.9	–
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	12 458	6 033	1 108	143	24.3	.4
54131	Architectural services	9	4 728	2 297	365	40	14.4	1.0
541310	Architectural services	9	4 728	2 297	365	40	14.4	1.0
5414	Specialized design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	9	5 631	2 708	603	85	17.2	7.3
54161	Management consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	EAGLE, ID							
54	**Professional, scientific, & technical services**	**15**	**6 320**	**2 213**	**544**	**119**	**14.7**	**7.9**
541	Professional, scientific, & technical services	15	6 320	2 213	544	119	14.7	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	2 379	941	235	71	5.4	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	2 379	941	235	71	5.4	9.6
541219	Other accounting services	1	D	D	D	b	D	D
	EMMETT, ID							
54	**Professional, scientific, & technical services**	**13**	**1 609**	**507**	**120**	**40**	**38.2**	**1.0**
541	Professional, scientific, & technical services	13	1 609	507	120	40	38.2	1.0
	FRUITLAND, ID							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	GARDEN CITY, ID							
54	**Professional, scientific, & technical services**	**22**	**7 727**	**3 460**	**725**	**132**	**18.4**	**.8**
541	Professional, scientific, & technical services	22	7 727	3 460	725	132	18.4	.8
5413	Architectural, engineering, & related services	9	4 760	2 328	444	69	9.9	1.3
5418	Advertising & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GOODING, ID							
54	**Professional, scientific, & technical services**	**9**	**2 300**	**865**	**206**	**34**	**18.3**	**20.1**
541	Professional, scientific, & technical services	9	2 300	865	206	34	18.3	20.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
	GRANGEVILLE, ID							
54	**Professional, scientific, & technical services**	**13**	**1 951**	**736**	**167**	**46**	**67.8**	**10.7**
541	Professional, scientific, & technical services	13	1 951	736	167	46	67.8	10.7
	HAILEY, ID							
54	**Professional, scientific, & technical services**	**22**	**4 400**	**1 255**	**231**	**44**	**55.3**	**6.0**
541	Professional, scientific, & technical services	22	4 400	1 255	231	44	55.3	6.0
	HAYDEN, ID							
54	**Professional, scientific, & technical services**	**16**	**1 548**	**480**	**109**	**32**	**61.8**	**10.9**
541	Professional, scientific, & technical services	16	1 548	480	109	32	61.8	10.9
	HEYBURN, ID							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	IDAHO FALLS, ID							
54	**Professional, scientific, & technical services**	**187**	**740 502**	**334 790**	**80 472**	**7 210**	**2.6**	**2.0**
541	Professional, scientific, & technical services	187	740 502	334 790	80 472	7 210	2.6	2.0
5411	Legal services	50	22 446	7 969	1 770	279	18.8	5.1
54111	Offices of lawyers	47	20 063	7 170	1 575	246	21.0	2.6
541110	Offices of lawyers	47	20 063	7 170	1 575	246	21.0	2.6
5411101	Offices of lawyers (except legal aid societies)	47	20 063	7 170	1 575	246	21.0	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	D	D	D	c	D	D
541211	Offices of certified public accountants	29	D	D	D	c	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	36	D	D	D	i	D	D
54133	Engineering services	26	D	D	D	i	D	D
541330	Engineering services	26	D	D	D	i	D	D
5414	Specialized design services	4	D	D	D	a	D	D
54141	Interior design services	3	D	D	D	a	D	D
541410	Interior design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	17	D	D	D	c	D	D
54151	Computer systems design & related services	17	D	D	D	c	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
541519	Other computer related services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	23	D	D	D	b	D	D
54161	Management consulting services	15	D	D	D	b	D	D
54162	Environmental consulting services	6	D	D	D	b	D	D
541620	Environmental consulting services	6	D	D	D	b	D	D
5417	Scientific research & development services	5	21 328	10 007	2 342	221	.2	4.2
54171	R&D in the physical, engineering, & life sciences	5	21 328	10 007	2 342	221	.2	4.2
541710	R&D in the physical, engineering, & life sciences	5	21 328	10 007	2 342	221	.2	4.2
5417101	R&D in the physical & engineering sciences	5	21 328	10 007	2 342	221	.2	4.2
5418	Advertising & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	JEROME, ID							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	KELLOGG, ID							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KETCHUM, ID							
54	**Professional, scientific, & technical services**	**44**	**20 948**	**7 976**	**1 612**	**224**	**25.5**	**3.1**
541	Professional, scientific, & technical services	44	20 948	7 976	1 612	224	25.5	3.1
5411	Legal services	11	6 522	2 342	457	54	33.9	–
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 518	2 104	390	54	8.1	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 518	2 104	390	54	8.1	.9
5413	Architectural, engineering, & related services	9	4 573	2 652	536	72	26.0	–
5414	Specialized design services	6	D	D	D	b	D	D
54141	Interior design services	6	D	D	D	b	D	D
541410	Interior design services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D
	KUNA, ID							
54	**Professional, scientific, & technical services**	**3**	**211**	**32**	**8**	**4**	**–**	**6.2**
	LEWISTON, ID							
54	**Professional, scientific, & technical services**	**65**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	65	D	D	D	e	D	D
5411	Legal services	26	11 466	3 846	751	119	17.3	6.9
54111	Offices of lawyers	24	D	D	D	c	D	D
541110	Offices of lawyers	24	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	MCCALL, ID							
54	**Professional, scientific, & technical services**	**9**	**1 381**	**502**	**108**	**25**	**44.2**	**4.9**
541	Professional, scientific, & technical services	9	1 381	502	108	25	44.2	4.9
	MERIDIAN, ID							
54	**Professional, scientific, & technical services**	**34**	**6 684**	**2 841**	**611**	**112**	**42.8**	**11.9**
541	Professional, scientific, & technical services	34	6 684	2 841	611	112	42.8	11.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 135	449	131	34	26.5	10.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 135	449	131	34	26.5	10.4
5413	Architectural, engineering, & related services	4	2 462	1 074	180	29	63.6	–
	MONTPELIER, ID							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MOSCOW, ID							
54	**Professional, scientific, & technical services**	**57**	**12 018**	**4 945**	**917**	**217**	**39.4**	**1.9**
541	Professional, scientific, & technical services	57	12 018	4 945	917	217	39.4	1.9
5411	Legal services	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	MOUNTAIN HOME, ID							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	NAMPA, ID							
54	**Professional, scientific, & technical services**	**54**	**19 878**	**7 599**	**1 809**	**306**	**28.1**	**4.6**
541	Professional, scientific, & technical services	54	19 878	7 599	1 809	306	28.1	4.6
5411	Legal services	19	9 728	3 697	859	136	20.6	–
54111	Offices of lawyers	16	5 772	2 146	474	83	32.2	–
541110	Offices of lawyers	16	5 772	2 146	474	83	32.2	–
5411101	Offices of lawyers (except legal aid societies)	16	5 772	2 146	474	83	32.2	–
54119	Other legal services	3	3 956	1 551	385	53	D	–
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 669	1 284	354	68	50.3	12.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 669	1 284	354	68	50.3	12.6
5413	Architectural, engineering, & related services	12	4 163	2 045	509	71	9.8	10.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OROFINO, ID							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	PAYETTE, ID							
54	**Professional, scientific, & technical services**	**11**	**4 403**	**1 453**	**329**	**57**	**68.6**	**18.6**
541	Professional, scientific, & technical services	11	4 403	1 453	329	57	68.6	18.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	POCATELLO, ID *							
54	**Professional, scientific, & technical services**	**97**	**44 519**	**21 190**	**5 479**	**885**	**35.4**	**3.6**
541	Professional, scientific, & technical services	97	44 519	21 190	5 479	885	35.4	3.6
5411	Legal services	35	15 015	6 673	1 500	197	22.0	3.4
54111	Offices of lawyers	33	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 751	2 512	568	118	51.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 751	2 512	568	118	51.1	–
5413	Architectural, engineering, & related services	25	14 863	8 597	2 644	256	46.2	2.2
54133	Engineering services	16	D	D	D	c	D	D
541330	Engineering services	16	D	D	D	c	D	D
5418	Advertising & related services	9	6 206	2 232	508	159	14.6	4.0
54189	Other services related to advertising	3	4 158	1 510	330	137	D	–
541890	Other services related to advertising	3	4 158	1 510	330	137	D	–
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
	POCATELLO, ID (BANNOCK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**97**	**44 519**	**21 190**	**5 479**	**885**	**35.4**	**3.6**
541	Professional, scientific, & technical services	97	44 519	21 190	5 479	885	35.4	3.6
5411	Legal services	35	15 015	6 673	1 500	197	22.0	3.4
54111	Offices of lawyers	33	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 751	2 512	568	118	51.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 751	2 512	568	118	51.1	–
5413	Architectural, engineering, & related services	25	14 863	8 597	2 644	256	46.2	2.2
54133	Engineering services	16	D	D	D	c	D	D
541330	Engineering services	16	D	D	D	c	D	D
5418	Advertising & related services	9	6 206	2 232	508	159	14.6	4.0
54189	Other services related to advertising	3	4 158	1 510	330	137	D	–
541890	Other services related to advertising	3	4 158	1 510	330	137	D	–
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
	POST FALLS, ID							
54	**Professional, scientific, & technical services**	**23**	**4 336**	**1 513**	**358**	**61**	**59.6**	**15.0**
541	Professional, scientific, & technical services	23	4 336	1 513	358	61	59.6	15.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	955	367	89	18	96.6	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	955	367	89	18	96.6	3.4
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	PRESTON, ID							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	RATHDRUM, ID							
54	**Professional, scientific, & technical services**	**3**	**281**	**70**	**14**	**3**	**D**	**55.5**
	REXBURG, ID							
54	**Professional, scientific, & technical services**	**20**	**10 455**	**5 102**	**1 105**	**152**	**47.3**	**5.3**
541	Professional, scientific, & technical services	20	10 455	5 102	1 105	152	47.3	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
541211	Offices of certified public accountants	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RIGBY, ID							
54	**Professional, scientific, & technical services**	**11**	**1 577**	**475**	**113**	**33**	**78.5**	**–**
541	Professional, scientific, & technical services	11	1 577	475	113	33	78.5	–
	RUPERT, ID							
54	**Professional, scientific, & technical services**	**11**	**3 040**	**933**	**232**	**59**	**19.1**	**4.7**
541	Professional, scientific, & technical services	11	3 040	933	232	59	19.1	4.7
	ST. ANTHONY, ID							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	ST. MARIES, ID							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	SALMON, ID							
54	**Professional, scientific, & technical services**	**15**	**1 886**	**564**	**128**	**36**	**60.7**	**24.7**
541	Professional, scientific, & technical services	15	1 886	564	128	36	60.7	24.7
	SANDPOINT, ID							
54	**Professional, scientific, & technical services**	**60**	**9 228**	**3 989**	**804**	**152**	**51.2**	**11.4**
541	Professional, scientific, & technical services	60	9 228	3 989	804	152	51.2	11.4
5411	Legal services	28	5 306	2 473	566	85	35.9	6.9
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	D	D	D	a	D	D
	SHELLEY, ID							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SODA SPRINGS, ID							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
	TWIN FALLS, ID							
54	**Professional, scientific, & technical services**	**119**	**35 168**	**12 437**	**2 578**	**493**	**43.1**	**10.6**
541	Professional, scientific, & technical services	119	35 168	12 437	2 578	493	43.1	10.6
5411	Legal services	41	D	D	D	c	D	D
54111	Offices of lawyers	38	D	D	D	c	D	D
541110	Offices of lawyers	38	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	7 488	2 779	592	142	49.1	33.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	7 488	2 779	592	142	49.1	33.4
541211	Offices of certified public accountants	31	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	D	D	D	c	D	D
	WEISER, ID							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	BALANCE OF ADA COUNTY, ID							
54	**Professional, scientific, & technical services**	**56**	**13 353**	**3 603**	**694**	**125**	**28.2**	**.9**
541	Professional, scientific, & technical services	56	13 353	3 603	694	125	28.2	.9
5413	Architectural, engineering, & related services	17	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	BALANCE OF ADAMS COUNTY, ID							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BANNOCK COUNTY, ID							
54	**Professional, scientific, & technical services**	**3**	**625**	**310**	**49**	**12**	**100.0**	**–**
	BALANCE OF BENEWAH COUNTY, ID							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BINGHAM COUNTY, ID							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BLAINE COUNTY, ID							
54	**Professional, scientific, & technical services**	**36**	**29 629**	**9 948**	**2 111**	**256**	**16.7**	**1.9**
541	Professional, scientific, & technical services	36	29 629	9 948	2 111	256	16.7	1.9
5413	Architectural, engineering, & related services	15	D	D	D	c	D	D
54133	Engineering services	4	D	D	D	c	D	D
541330	Engineering services	4	D	D	D	c	D	D
	BALANCE OF BOISE COUNTY, ID							
54	**Professional, scientific, & technical services**	**5**	**1 526**	**433**	**75**	**13**	**92.9**	**–**
541	Professional, scientific, & technical services	5	1 526	433	75	13	92.9	–
	BALANCE OF BONNER COUNTY, ID							
54	**Professional, scientific, & technical services**	**26**	**4 378**	**1 553**	**318**	**62**	**25.1**	**22.0**
541	Professional, scientific, & technical services	26	4 378	1 553	318	62	25.1	22.0
	BALANCE OF BONNEVILLE COUNTY, ID							
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
	BALANCE OF BOUNDARY COUNTY, ID							
54	**Professional, scientific, & technical services**	**11**	**1 256**	**501**	**100**	**31**	**46.6**	**–**
541	Professional, scientific, & technical services	11	1 256	501	100	31	46.6	–
	BALANCE OF BUTTE COUNTY, ID							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CANYON COUNTY, ID							
54	**Professional, scientific, & technical services**	**34**	**5 520**	**1 759**	**437**	**123**	**59.0**	**17.6**
541	Professional, scientific, & technical services	34	5 520	1 759	437	123	59.0	17.6
5413	Architectural, engineering, & related services	7	1 577	509	91	27	98.0	–
	BALANCE OF CARIBOU COUNTY, ID							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CLEARWATER COUNTY, ID							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CUSTER COUNTY, ID							
54	**Professional, scientific, & technical services**	**8**	**863**	**160**	**33**	**18**	**87.5**	**1.7**
	BALANCE OF ELMORE COUNTY, ID							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FRANKLIN COUNTY, ID							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FREMONT COUNTY, ID							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF GEM COUNTY, ID							
54	**Professional, scientific, & technical services**	**3**	**209**	**38**	**8**	**10**	**D**	**–**
	BALANCE OF GOODING COUNTY, ID							
54	**Professional, scientific, & technical services**	**4**	**320**	**134**	**29**	**11**	**55.9**	**5.3**
	BALANCE OF IDAHO COUNTY, ID							
54	**Professional, scientific, & technical services**	**8**	**1 108**	**228**	**51**	**24**	**42.3**	**27.2**
541	Professional, scientific, & technical services	8	1 108	228	51	24	42.3	27.2
	BALANCE OF JEFFERSON COUNTY, ID							
54	**Professional, scientific, & technical services**	**5**	**384**	**91**	**9**	**6**	**95.1**	**–**
	BALANCE OF JEROME COUNTY, ID							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF KOOTENAI COUNTY, ID							
54	**Professional, scientific, & technical services**	**48**	**16 433**	**6 107**	**1 565**	**235**	**42.8**	**14.5**
541	Professional, scientific, & technical services	48	16 433	6 107	1 565	235	42.8	14.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	898	388	121	26	36.6	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	898	388	121	26	36.6	7.8
5413	Architectural, engineering, & related services	17	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D
	BALANCE OF LATAH COUNTY, ID							
54	**Professional, scientific, & technical services**	**12**	**1 308**	**290**	**46**	**13**	**16.7**	**61.5**
541	Professional, scientific, & technical services	12	1 308	290	46	13	16.7	61.5
	BALANCE OF LEMHI COUNTY, ID							
54	**Professional, scientific, & technical services**	**6**	**709**	**163**	**33**	**9**	**41.9**	**7.3**
	BALANCE OF LEWIS COUNTY, ID							
54	**Professional, scientific, & technical services**	**5**	**562**	**237**	**63**	**13**	**93.8**	**–**
	BALANCE OF LINCOLN COUNTY, ID							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MADISON COUNTY, ID							
54	**Professional, scientific, & technical services**	**3**	**283**	**120**	**29**	**6**	**D**	**33.6**
	BALANCE OF MINIDOKA COUNTY, ID							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF NEZ PERCE COUNTY, ID							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ONEIDA COUNTY, ID							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF OWYHEE COUNTY, ID							
54	**Professional, scientific, & technical services**	**4**	**664**	**244**	**62**	**15**	**96.1**	**3.9**
	BALANCE OF PAYETTE COUNTY, ID							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
	BALANCE OF POWER COUNTY, ID							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SHOSHONE COUNTY, ID							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	b	D	D
	BALANCE OF TETON COUNTY, ID							
54	**Professional, scientific, & technical services**	**11**	**4 120**	**787**	**192**	**33**	**14.1**	**8.3**
541	Professional, scientific, & technical services	11	4 120	787	192	33	14.1	8.3
	BALANCE OF TWIN FALLS COUNTY, ID							
54	**Professional, scientific, & technical services**	**13**	**1 730**	**713**	**76**	**31**	**85.7**	**10.8**
541	Professional, scientific, & technical services	13	1 730	713	76	31	85.7	10.8
	BALANCE OF VALLEY COUNTY, ID							
54	**Professional, scientific, & technical services**	**13**	**2 274**	**864**	**161**	**36**	**38.9**	**17.0**
541	Professional, scientific, & technical services	13	2 274	864	161	36	38.9	17.0
	BALANCE OF WASHINGTON COUNTY, ID							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

IDAHO

Burley is in Cassia and Minidoka Counties.

Pocatello is in Bannock and Power Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

IDAHO

Boise City, ID MSA

Ada County, ID

Canyon County, ID

Pocatello, ID MSA

Bannock County, ID

U.S. Census Bureau, 1997 Economic Census

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ILLINOIS							
54	**Professional, scientific, & technical services**	**30 378**	**33 855 146**	**13 105 446**	**2 892 373**	**274 714**	**17.7**	**6.4**
541	Professional, scientific, & technical services	30 378	33 855 146	13 105 446	2 892 373	274 714	17.7	6.4
5411	Legal services	7 785	7 189 254	2 818 596	584 543	51 486	17.7	5.4
54111	Offices of lawyers	7 455	7 022 665	2 754 472	570 118	49 232	17.8	4.8
541110	Offices of lawyers	7 455	7 022 665	2 754 472	570 118	49 232	17.8	4.8
5411101	Offices of lawyers (except legal aid societies)	7 455	7 022 665	2 754 472	570 118	49 232	17.8	4.8
54119	Other legal services	330	166 589	64 124	14 425	2 254	13.9	27.8
541191	Title abstract & settlement offices	276	151 875	58 640	13 335	2 059	12.7	28.2
541199	All other legal services	54	14 714	5 484	1 090	195	26.1	23.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	4 257	3 469 364	1 441 853	326 628	44 700	14.8	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	4 257	3 469 364	1 441 853	326 628	44 700	14.8	7.3
541211	Offices of certified public accountants	2 333	2 522 455	996 766	223 471	22 681	11.9	5.5
541213	Tax return preparation services	484	90 106	33 211	12 434	7 282	34.8	6.4
541214	Payroll services	130	545 199	274 642	60 178	9 342	8.2	12.2
541219	Other accounting services	1 310	311 604	137 234	30 545	5 395	43.8	13.4
5413	Architectural, engineering, & related services	3 634	4 668 540	1 900 001	426 862	40 670	24.4	4.4
54131	Architectural services	1 023	772 167	326 319	67 476	7 015	25.8	2.9
541310	Architectural services	1 023	772 167	326 319	67 476	7 015	25.8	2.9
54133	Engineering services	1 960	3 380 960	1 330 332	304 579	27 077	25.2	4.4
541330	Engineering services	1 960	3 380 960	1 330 332	304 579	27 077	25.2	4.4
54134	Drafting services	92	29 883	15 031	3 753	444	18.4	3.6
541340	Drafting services	92	29 883	15 031	3 753	444	18.4	3.6
54135	Building inspection services	130	30 310	11 365	2 429	374	24.8	9.2
541350	Building inspection services	130	30 310	11 365	2 429	374	24.8	9.2
54136	Geophysical surveying & mapping services	9	1 607	520	314	38	63.0	10.2
541360	Geophysical surveying & mapping services	9	1 607	520	314	38	63.0	10.2
54137	Surveying & mapping (except geophysical) services	212	83 185	45 892	9 608	1 404	28.1	3.0
541370	Surveying & mapping (except geophysical) services	212	83 185	45 892	9 608	1 404	28.1	3.0
54138	Testing laboratories	208	370 428	170 542	38 703	4 318	13.4	7.0
541380	Testing laboratories	208	370 428	170 542	38 703	4 318	13.4	7.0
5414	Specialized design services	1 709	993 333	305 173	67 932	7 656	28.6	5.8
54141	Interior design services	533	266 766	68 911	14 665	1 978	36.4	4.8
541410	Interior design services	533	266 766	68 911	14 665	1 978	36.4	4.8
54142	Industrial design services	77	43 832	13 884	2 625	279	22.6	2.1
541420	Industrial design services	77	43 832	13 884	2 625	279	22.6	2.1
54143	Graphic design services	1 071	674 136	220 128	50 190	5 282	25.7	6.0
541430	Graphic design services	1 071	674 136	220 128	50 190	5 282	25.7	6.0
5414301	Graphic design services (except commercial art & medical artists)	918	607 544	200 345	45 142	4 762	24.2	5.7
5414302	Commercial art	151	D	D	D	f	D	D
5414303	Medical artists	2	D	D	D	a	D	D
54149	Other specialized design services	28	8 599	2 250	452	117	41.4	46.3
541490	Other specialized design services	28	8 599	2 250	452	117	41.4	46.3
5415	Computer systems design & related services	4 355	6 685 770	2 428 875	579 832	41 999	14.0	8.6
54151	Computer systems design & related services	4 355	6 685 770	2 428 875	579 832	41 999	14.0	8.6
541511	Custom computer programming services	1 895	2 129 410	1 087 432	233 074	18 345	16.9	8.3
541512	Computer systems design services	1 853	2 605 794	942 516	210 484	15 831	18.2	14.3
5415121	Computer systems integrators	480	1 493 522	576 864	127 740	9 528	9.0	13.3
5415122	Computer systems consultants (except systems integrators)	1 373	1 112 272	365 652	82 744	6 303	30.5	15.7
541513	Computer facilities management services	70	1 710 319	300 782	116 955	5 876	.2	.5
541519	Other computer related services	537	240 247	98 145	19 319	1 947	41.4	5.0
5416	Management, scientific, & technical consulting services	4 700	5 090 553	2 430 428	512 057	42 490	17.9	6.2
54161	Management consulting services	3 852	4 682 174	2 286 912	483 841	39 375	15.8	6.3
541611	Administrative management & general management consulting service	1 591	2 539 689	1 362 389	276 645	20 079	10.9	5.4
541612	Human resources & executive search consulting services	1 061	936 884	481 438	109 415	8 378	23.5	5.8
5416121	Actuarial consulting	49	70 296	35 095	7 842	459	11.5	4.7
5416122	Executive placement services	541	452 828	239 261	48 502	3 837	26.1	6.6
5416123	Human resources & personnel management consulting	471	413 760	207 082	53 071	4 082	22.6	5.0
541613	Marketing consulting services	870	801 959	270 719	58 481	8 059	24.7	9.4
541614	Process, physical distribution, & logistics consulting services	204	362 153	156 369	35 918	2 415	7.9	7.0
541618	Other management consulting services	126	41 489	15 997	3 382	444	40.6	3.3
54162	Environmental consulting services	257	146 771	50 783	11 183	1 388	54.2	4.6
541620	Environmental consulting services	257	146 771	50 783	11 183	1 388	54.2	4.6
54169	Other scientific & technical consulting services	591	261 608	92 733	17 033	1 727	34.4	6.2
541690	Other scientific & technical consulting services	591	261 608	92 733	17 033	1 727	34.4	6.2
5417	Scientific research & development services	208	393 855	117 692	27 130	2 850	14.0	4.1
54171	R&D in the physical, engineering, & life sciences	163	338 706	99 133	22 907	2 110	14.1	3.7
541710	R&D in the physical, engineering, & life sciences	163	338 706	99 133	22 907	2 110	14.1	3.7
5417101	R&D in the physical & engineering sciences	98	195 522	66 348	15 145	1 162	13.2	4.6
5417102	Research & development in the life sciences	65	143 184	32 785	7 762	948	15.4	2.6
54172	Research & development in the social sciences & humanities	45	55 149	18 559	4 223	740	13.6	6.6
541720	R&D in the social sciences & humanities	45	55 149	18 559	4 223	740	13.6	6.6

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ILLINOIS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	2 301	4 251 988	1 265 818	275 354	28 172	15.6	5.9
54181	Advertising agencies	789	1 546 315	689 790	144 094	10 904	7.3	5.5
541810	Advertising agencies	789	1 546 315	689 790	144 094	10 904	7.3	5.5
54182	Public relations agencies	339	321 902	115 225	24 617	2 155	25.1	4.9
541820	Public relations agencies	339	321 902	115 225	24 617	2 155	25.1	4.9
54183	Media buying services	47	38 529	17 135	3 944	443	6.1	25.0
541830	Media buying services	47	38 529	17 135	3 944	443	6.1	25.0
54184	Media representatives	199	268 844	88 577	20 772	2 262	10.3	12.2
541840	Media representatives	199	268 844	88 577	20 772	2 262	10.3	12.2
5418401	Radio & television advertising representatives	85	86 527	39 226	9 434	1 036	7.1	20.3
5418402	Publishers' advertising representatives	114	182 317	49 351	11 338	1 226	11.8	8.4
54185	Display advertising	128	295 767	48 254	12 298	2 276	22.5	1.3
541850	Display advertising	128	295 767	48 254	12 298	2 276	22.5	1.3
5418501	Display advertising (except outdoor)	48	176 995	23 191	5 393	1 640	20.9	.1
5418502	Outdoor advertising services	80	118 772	25 063	6 905	636	24.8	3.1
54186	Direct mail advertising	248	668 527	177 636	41 539	6 167	19.9	10.9
541860	Direct mail advertising	248	668 527	177 636	41 539	6 167	19.9	10.9
54187	Advertising material distribution services	32	87 732	13 815	2 916	472	11.2	5.5
541870	Advertising material distribution services	32	87 732	13 815	2 916	472	11.2	5.5
54189	Other services related to advertising	519	1 024 372	115 386	25 174	3 493	22.5	2.4
541890	Other services related to advertising	519	1 024 372	115 386	25 174	3 493	22.5	2.4
5418901	Welcoming services	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	297	941 746	90 101	20 160	2 064	21.6	1.0
5418903	Sign painting & lettering shop	169	33 976	9 914	2 123	466	43.6	9.4
5418909	All other advertising	51	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	1 429	1 112 489	397 010	92 035	14 691	18.4	11.3
54191	Marketing research & public opinion polling	301	643 334	258 641	62 057	9 238	13.8	9.6
541910	Marketing research & public opinion polling	301	643 334	258 641	62 057	9 238	13.8	9.6
54192	Photographic services	925	344 933	96 851	21 606	4 238	27.5	10.0
541921	Photographic studios, portrait	634	166 109	47 391	9 858	2 763	33.0	13.6
541922	Commercial photography	291	178 824	49 460	11 748	1 475	22.4	6.7
54193	Translation & interpretation services	42	12 523	4 019	902	171	26.7	5.4
541930	Translation & interpretation services	42	12 523	4 019	902	171	26.7	5.4
54199	All other professional, scientific, & technical services	161	111 699	37 499	7 470	1 044	15.7	26.2
541990	All other professional, scientific, & technical services	161	111 699	37 499	7 470	1 044	15.7	26.2

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	ILLINOIS								
54	**Professional, scientific, & technical services**	**194**	**1 145 503**	**1 086 920**	**461 034**	**110 591**	**11 551**	**2.7**	**2.4**
541	Professional, scientific, & technical services	194	1 145 503	1 086 920	461 034	110 591	11 551	2.7	2.4
5411	Legal services	98	54 250	52 130	30 423	6 731	857	7.1	8.2
54111	Offices of lawyers	98	54 250	52 130	30 423	6 731	857	7.1	8.2
541110	Offices of lawyers	98	54 250	52 130	30 423	6 731	857	7.1	8.2
5411102	Legal aid societies & similar legal services	98	54 250	52 130	30 423	6 731	857	7.1	8.2
5417	Scientific research & development services	96	1 091 253	1 034 790	430 611	103 860	10 694	2.5	2.1
54171	R&D in the physical, engineering, & life sciences	66	992 850	946 232	389 680	93 820	8 909	.7	2.2
541710	R&D in the physical, engineering, & life sciences	66	992 850	946 232	389 680	93 820	8 909	.7	2.2
5417101	R&D in the physical & engineering sciences	19	917 118	871 231	359 756	86 339	8 178	.1	–
5417102	Research & development in the life sciences	47	75 732	75 001	29 924	7 481	731	7.9	28.3
54172	Research & development in the social sciences & humanities	30	98 403	88 558	40 931	10 040	1 785	19.8	1.5
541720	R&D in the social sciences & humanities	30	98 403	88 558	40 931	10 040	1 785	19.8	1.5

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BLOOMINGTON–NORMAL, IL MSA							
54	**Professional, scientific, & technical services**	**234**	**111 563**	**57 924**	**11 710**	**1 382**	**32.8**	**3.6**
541	Professional, scientific, & technical services	234	111 563	57 924	11 710	1 382	32.8	3.6
5411	Legal services	66	31 249	13 121	2 337	319	37.9	4.1
54111	Offices of lawyers	65	D	D	D	e	D	D
541110	Offices of lawyers	65	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	65	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	21 190	9 061	2 256	370	21.1	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	21 190	9 061	2 256	370	21.1	3.9
541211	Offices of certified public accountants	21	15 212	6 202	1 475	182	19.2	2.8
541213	Tax return preparation services	5	1 236	500	189	134	23.8	11.2
541219	Other accounting services	14	4 515	2 258	574	48	27.8	.9
5413	Architectural, engineering, & related services	25	18 546	9 576	1 983	235	26.0	1.9
54133	Engineering services	12	13 820	8 157	1 627	169	13.9	2.6
541330	Engineering services	12	13 820	8 157	1 627	169	13.9	2.6
5414	Specialized design services	13	3 324	845	218	55	57.9	5.1
54143	Graphic design services	6	2 509	660	164	35	45.9	5.0
541430	Graphic design services	6	2 509	660	164	35	45.9	5.0
5415	Computer systems design & related services	20	4 023	1 588	293	57	71.9	8.2
54151	Computer systems design & related services	20	4 023	1 588	293	57	71.9	8.2
5416	Management, scientific, & technical consulting services	34	14 025	5 575	1 143	118	53.3	2.1
54161	Management consulting services	21	11 191	4 382	941	89	43.4	1.3
541612	Human resources & executive search consulting services	8	5 795	2 366	440	45	40.7	.9
5417	Scientific research & development services	4	D	D	D	c	D	D
5418	Advertising & related services	14	6 596	2 555	581	89	31.2	6.5
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	CHAMPAIGN–URBANA, IL MSA							
54	**Professional, scientific, & technical services**	**336**	**263 234**	**91 638**	**20 605**	**2 660**	**15.4**	**5.4**
541	Professional, scientific, & technical services	336	263 234	91 638	20 605	2 660	15.4	5.4
5411	Legal services	87	45 587	19 003	3 814	522	18.2	3.6
54111	Offices of lawyers	83	D	D	D	f	D	D
541110	Offices of lawyers	83	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	83	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	19 344	6 295	1 749	387	29.2	29.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	19 344	6 295	1 749	387	29.2	29.0
541211	Offices of certified public accountants	16	14 300	4 796	1 246	147	15.2	38.0
541213	Tax return preparation services	7	1 883	731	302	195	18.0	8.2
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	67	42 632	20 872	4 240	548	26.0	4.0
54131	Architectural services	16	7 404	3 092	680	86	23.1	7.7
541310	Architectural services	16	7 404	3 092	680	86	23.1	7.7
54133	Engineering services	41	30 477	16 168	3 219	405	22.8	3.7
541330	Engineering services	41	30 477	16 168	3 219	405	22.8	3.7
5414	Specialized design services	14	6 144	2 708	663	101	23.0	.9
54143	Graphic design services	9	5 099	2 562	627	90	13.4	.7
541430	Graphic design services	9	5 099	2 562	627	90	13.4	.7
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	b	D	D
5414302	Commercial art	3	D	D	D	b	D	D
5415	Computer systems design & related services	52	118 766	30 793	7 435	648	3.9	2.3
54151	Computer systems design & related services	52	118 766	30 793	7 435	648	3.9	2.3
541511	Custom computer programming services	30	109 540	25 566	6 288	502	2.7	.8
541512	Computer systems design services	17	8 456	4 782	1 043	134	18.9	21.7
5416	Management, scientific, & technical consulting services	33	10 114	5 163	1 178	176	30.3	10.8
54161	Management consulting services	23	7 306	3 754	891	138	38.6	12.0
541611	Administrative management & general management consulting service	11	5 866	3 136	738	113	28.2	11.8
5417	Scientific research & development services	10	D	D	D	b	D	D
5418	Advertising & related services	13	6 130	2 383	512	121	58.2	4.9
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA							
54	**Professional, scientific, & technical services**	**25 710**	**31 494 413**	**12 091 871**	**2 684 830**	**244 468**	**17.0**	**6.4**
541	Professional, scientific, & technical services	25 710	31 494 413	12 091 871	2 684 830	244 468	17.0	6.4
5411	Legal services	6 073	6 496 918	2 529 622	522 053	43 608	16.9	5.4
54111	Offices of lawyers	5 908	6 372 130	2 483 421	511 688	42 237	17.0	4.8
541110	Offices of lawyers	5 908	6 372 130	2 483 421	511 688	42 237	17.0	4.8
5411101	Offices of lawyers (except legal aid societies)	5 908	6 372 130	2 483 421	511 688	42 237	17.0	4.8
54119	Other legal services	165	124 788	46 201	10 365	1 371	9.7	33.6
541191	Title abstract & settlement offices	122	D	D	D	g	D	D
541199	All other legal services	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3 293	3 150 756	1 315 675	294 913	38 364	13.2	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	3 293	3 150 756	1 315 675	294 913	38 364	13.2	6.8
541211	Offices of certified public accountants	1 907	2 294 903	907 330	202 107	19 737	11.0	4.4
541213	Tax return preparation services	277	58 562	22 969	8 414	5 372	31.1	6.7
541214	Payroll services	106	D	D	D	i	D	D
541219	Other accounting services	1 003	D	D	D	h	D	D
5413	Architectural, engineering, & related services	3 051	4 277 674	1 697 390	384 849	35 278	23.5	4.7
54131	Architectural services	885	688 128	290 976	60 203	6 079	26.0	2.8
541310	Architectural services	885	688 128	290 976	60 203	6 079	26.0	2.8
54133	Engineering services	1 662	3 112 658	1 180 665	273 317	23 352	24.6	4.8
541330	Engineering services	1 662	3 112 658	1 180 665	273 317	23 352	24.6	4.8
54134	Drafting services	70	D	D	D	e	D	D
541340	Drafting services	70	D	D	D	e	D	D
54135	Building inspection services	119	D	D	D	e	D	D
541350	Building inspection services	119	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	159	D	D	D	g	D	D
541370	Surveying & mapping (except geophysical) services	159	D	D	D	g	D	D
54138	Testing laboratories	150	D	D	D	h	D	D
541380	Testing laboratories	150	D	D	D	h	D	D
5414	Specialized design services	1 560	916 321	280 946	62 938	6 770	28.5	6.2
54141	Interior design services	482	D	D	D	g	D	D
541410	Interior design services	482	D	D	D	g	D	D
54142	Industrial design services	77	D	D	D	e	D	D
541420	Industrial design services	77	D	D	D	e	D	D
54143	Graphic design services	977	D	D	D	h	D	D
541430	Graphic design services	977	D	D	D	h	D	D
5414301	Graphic design services (except commercial art & medical artists)	831	D	D	D	h	D	D
5414302	Commercial art	144	D	D	D	e	D	D
54149	Other specialized design services	24	8 522	2 124	428	98	46.7	46.7
541490	Other specialized design services	24	8 522	2 124	428	98	46.7	46.7
5415	Computer systems design & related services	4 010	6 305 394	2 274 563	546 848	37 045	13.8	8.7
54151	Computer systems design & related services	4 010	6 305 394	2 274 563	546 848	37 045	13.8	8.7
541511	Custom computer programming services	1 734	D	D	D	j	D	D
541512	Computer systems design services	1 713	D	D	D	j	D	D
5415121	Computer systems integrators	415	D	D	D	i	D	D
5415122	Computer systems consultants (except systems integrators)	1 298	1 061 038	342 333	77 361	5 737	30.6	16.4
541513	Computer facilities management services	65	D	D	D	i	D	D
541519	Other computer related services	498	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	4 327	4 900 555	2 310 996	501 077	41 372	17.4	6.1
54161	Management consulting services	3 585	D	D	D	k	D	D
541611	Administrative management & general management consulting service	1 467	2 423 148	1 271 030	271 987	19 713	10.7	5.4
541612	Human resources & executive search consulting services	997	D	D	D	i	D	D
5416121	Actuarial consulting	47	D	D	D	e	D	D
5416122	Executive placement services	503	D	D	D	h	D	D
5416123	Human resources & personnel management consulting	447	D	D	D	h	D	D
541613	Marketing consulting services	829	D	D	D	i	D	D
541614	Process, physical distribution, & logistics consulting services	181	D	D	D	g	D	D
541618	Other management consulting services	111	D	D	D	e	D	D
54162	Environmental consulting services	223	D	D	D	g	D	D
541620	Environmental consulting services	223	D	D	D	g	D	D
54169	Other scientific & technical consulting services	519	D	D	D	g	D	D
541690	Other scientific & technical consulting services	519	D	D	D	g	D	D
5417	Scientific research & development services	179	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	139	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	139	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	82	D	D	D	f	D	D
5417102	Research & development in the life sciences	57	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	40	D	D	D	f	D	D
541720	R&D in the social sciences & humanities	40	D	D	D	f	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	2 045	4 033 252	1 205 679	260 638	26 168	15.2	5.9
54181	Advertising agencies	703	1 509 831	674 503	140 427	10 487	7.0	5.7
541810	Advertising agencies	703	1 509 831	674 503	140 427	10 487	7.0	5.7
54182	Public relations agencies	312	D	D	D	g	D	D
541820	Public relations agencies	312	D	D	D	g	D	D
54183	Media buying services	46	D	D	D	e	D	D
541830	Media buying services	46	D	D	D	e	D	D
54184	Media representatives	183	198 147	74 796	17 154	1 732	12.2	16.5
541840	Media representatives	183	198 147	74 796	17 154	1 732	12.2	16.5
5418401	Radio & television advertising representatives	82	89 644	40 358	9 622	1 039	6.4	19.5
5418402	Publishers' advertising representatives	101	108 503	34 438	7 532	693	17.1	14.0
54185	Display advertising	107	D	D	D	g	D	D
541850	Display advertising	107	D	D	D	g	D	D
5418501	Display advertising (except outdoor)	42	175 339	22 942	5 332	1 623	20.3	–
5418502	Outdoor advertising services	65	D	D	D	f	D	D
54186	Direct mail advertising	225	D	D	D	i	D	D
541860	Direct mail advertising	225	D	D	D	i	D	D
54187	Advertising material distribution services	31	D	D	D	e	D	D
541870	Advertising material distribution services	31	D	D	D	e	D	D
54189	Other services related to advertising	438	D	D	D	h	D	D
541890	Other services related to advertising	438	D	D	D	h	D	D
5418902	Advertising specialties goods distributor	254	D	D	D	g	D	D
5418903	Sign painting & lettering shop	134	D	D	D	e	D	D
5418909	All other advertising	48	48 369	15 508	2 933	937	24.6	24.8
5419	Other professional, scientific, & technical services	1 172	D	D	D	j	D	D
54191	Marketing research & public opinion polling	288	630 514	255 312	61 366	8 685	14.0	8.1
541910	Marketing research & public opinion polling	288	630 514	255 312	61 366	8 685	14.0	8.1
54192	Photographic services	708	D	D	D	h	D	D
541921	Photographic studios, portrait	438	D	D	D	g	D	D
541922	Commercial photography	270	176 825	49 430	11 716	1 447	21.0	6.7
54193	Translation & interpretation services	42	12 297	4 001	905	207	22.3	7.0
541930	Translation & interpretation services	42	12 297	4 001	905	207	22.3	7.0
54199	All other professional, scientific, & technical services	134	D	D	D	f	D	D
541990	All other professional, scientific, & technical services	134	D	D	D	f	D	D
	Chicago, IL PMSA							
54	**Professional, scientific, & technical services**	**24 437**	**30 848 624**	**11 862 355**	**2 631 456**	**236 655**	**16.8**	**6.4**
541	Professional, scientific, & technical services	24 437	30 848 624	11 862 355	2 631 456	236 655	16.8	6.4
5411	Legal services	5 646	6 327 173	2 471 144	509 886	41 646	16.4	5.4
54111	Offices of lawyers	5 492	6 210 423	2 428 472	500 205	40 389	16.6	4.8
541110	Offices of lawyers	5 492	6 210 423	2 428 472	500 205	40 389	16.6	4.8
5411101	Offices of lawyers (except legal aid societies)	5 492	6 210 423	2 428 472	500 205	40 389	16.6	4.8
54119	Other legal services	154	116 750	42 672	9 681	1 257	9.3	35.4
541191	Title abstract & settlement offices	113	103 543	37 783	8 721	1 111	7.7	36.8
541199	All other legal services	41	13 207	4 889	960	146	21.8	24.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	3 047	3 076 375	1 283 835	287 137	36 663	12.7	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	3 047	3 076 375	1 283 835	287 137	36 663	12.7	6.5
541211	Offices of certified public accountants	1 771	2 245 858	886 754	197 232	19 011	10.5	4.3
541213	Tax return preparation services	244	53 032	20 986	7 544	4 833	31.9	7.1
541214	Payroll services	104	533 080	266 345	58 804	8 928	7.3	12.1
541219	Other accounting services	928	244 405	109 750	23 557	3 891	40.8	14.3
5413	Architectural, engineering, & related services	2 847	4 097 068	1 628 006	368 432	33 493	23.5	4.6
54131	Architectural services	855	674 346	284 033	58 758	5 918	26.1	2.8
541310	Architectural services	855	674 346	284 033	58 758	5 918	26.1	2.8
54133	Engineering services	1 532	2 972 244	1 128 598	260 740	22 084	24.5	4.6
541330	Engineering services	1 532	2 972 244	1 128 598	260 740	22 084	24.5	4.6
54134	Drafting services	64	D	D	D	e	D	D
541340	Drafting services	64	D	D	D	e	D	D
54135	Building inspection services	108	28 735	10 912	2 363	348	23.2	9.0
541350	Building inspection services	108	28 735	10 912	2 363	348	23.2	9.0
54137	Surveying & mapping (except geophysical) services	144	67 820	38 656	8 045	1 090	21.8	3.1
541370	Surveying & mapping (except geophysical) services	144	67 820	38 656	8 045	1 090	21.8	3.1
54138	Testing laboratories	138	330 410	152 939	35 039	3 686	9.5	7.6
541380	Testing laboratories	138	330 410	152 939	35 039	3 686	9.5	7.6

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA—Con.							
	Chicago, IL PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	1 517	898 259	276 733	62 194	6 591	28.5	6.3
54141	Interior design services	464	D	D	D	g	D	D
541410	Interior design services	464	D	D	D	g	D	D
54142	Industrial design services	72	D	D	D	c	D	D
541420	Industrial design services	72	D	D	D	c	D	D
54143	Graphic design services	959	604 872	197 609	45 835	4 521	26.2	6.6
541430	Graphic design services	959	604 872	197 609	45 835	4 521	26.2	6.6
5414301	Graphic design services (except commercial art & medical artists)	820	542 136	179 706	41 274	4 074	24.5	6.3
5414302	Commercial art	137	D	D	D	e	D	D
54149	Other specialized design services	22	D	D	D	b	D	D
541490	Other specialized design services	22	D	D	D	b	D	D
5415	Computer systems design & related services	3 913	6 203 707	2 241 849	537 900	36 377	13.8	8.8
54151	Computer systems design & related services	3 913	6 203 707	2 241 849	537 900	36 377	13.8	8.8
541511	Custom computer programming services	1 699	1 863 416	979 577	209 203	14 718	17.3	9.3
541512	Computer systems design services	1 667	2 409 293	869 810	193 779	14 034	18.3	14.7
5415121	Computer systems integrators	402	1 354 509	530 405	116 931	8 377	9.0	13.4
5415122	Computer systems consultants (except systems integrators)	1 265	1 054 784	339 405	76 848	5 657	30.3	16.4
541513	Computer facilities management services	61	1 701 345	297 673	116 176	5 790	.2	.3
541519	Other computer related services	486	229 653	94 789	18 742	1 835	39.5	4.7
5416	Management, scientific, & technical consulting services	4 199	4 854 297	2 295 427	497 731	40 859	17.3	6.1
54161	Management consulting services	3 502	4 481 540	2 164 377	472 011	38 149	15.4	6.2
541611	Administrative management & general management consulting service	1 420	2 411 335	1 267 047	271 150	19 578	10.6	5.4
541612	Human resources & executive search consulting services	981	D	D	D	i	D	D
5416121	Actuarial consulting	47	D	D	D	e	D	D
5416122	Executive placement services	497	D	D	D	h	D	D
5416123	Human resources & personnel management consulting	437	D	D	D	h	D	D
541613	Marketing consulting services	817	772 270	262 921	56 762	7 783	24.2	9.1
541614	Process, physical distribution, & logistics consulting services	178	346 318	147 937	33 461	2 269	7.7	6.4
541618	Other management consulting services	106	D	D	D	e	D	D
54162	Environmental consulting services	202	130 596	45 242	10 097	1 222	52.3	4.2
541620	Environmental consulting services	202	130 596	45 242	10 097	1 222	52.3	4.2
54169	Other scientific & technical consulting services	495	242 161	85 808	15 623	1 488	32.5	6.0
541690	Other scientific & technical consulting services	495	242 161	85 808	15 623	1 488	32.5	6.0
5417	Scientific research & development services	174	361 575	95 351	22 625	2 548	13.8	4.2
54171	R&D in the physical, engineering, & life sciences	135	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	135	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	79	D	D	D	f	D	D
5417102	Research & development in the life sciences	56	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	39	D	D	D	f	D	D
541720	R&D in the social sciences & humanities	39	D	D	D	f	D	D
5418	Advertising & related services	1 983	3 993 241	1 193 320	257 711	25 592	15.1	5.9
54181	Advertising agencies	688	1 504 607	672 759	140 040	10 404	6.8	5.6
541810	Advertising agencies	688	1 504 607	672 759	140 040	10 404	6.8	5.6
54182	Public relations agencies	308	313 681	113 337	24 185	2 073	23.7	4.7
541820	Public relations agencies	308	313 681	113 337	24 185	2 073	23.7	4.7
54183	Media buying services	46	D	D	D	e	D	D
541830	Media buying services	46	D	D	D	e	D	D
54184	Media representatives	180	194 285	73 259	16 857	1 709	12.5	16.8
541840	Media representatives	180	194 285	73 259	16 857	1 709	12.5	16.8
5418401	Radio & television advertising representatives	80	D	D	D	g	D	D
5418402	Publishers' advertising representatives	100	D	D	D	f	D	D
54185	Display advertising	94	271 040	41 431	10 774	2 052	19.6	1.2
541850	Display advertising	94	271 040	41 431	10 774	2 052	19.6	1.2
5418501	Display advertising (except outdoor)	42	175 339	22 942	5 332	1 623	20.3	–
5418502	Outdoor advertising services	52	95 701	18 489	5 442	429	18.4	3.4
54186	Direct mail advertising	222	604 618	153 419	35 370	5 429	20.4	10.7
541860	Direct mail advertising	222	604 618	153 419	35 370	5 429	20.4	10.7
54187	Advertising material distribution services	28	87 240	13 641	2 879	458	10.7	5.6
541870	Advertising material distribution services	28	87 240	13 641	2 879	458	10.7	5.6
54189	Other services related to advertising	417	D	D	D	h	D	D
541890	Other services related to advertising	417	D	D	D	h	D	D
5418902	Advertising specialties goods distributor	248	905 204	85 161	19 117	1 860	21.0	.8
5418903	Sign painting & lettering shop	122	D	D	D	e	D	D
5418909	All other advertising	45	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	1 111	1 036 929	376 690	87 840	12 886	17.1	10.4
54191	Marketing research & public opinion polling	284	629 182	254 640	61 164	8 559	14.0	8.1
541910	Marketing research & public opinion polling	284	629 182	254 640	61 164	8 559	14.0	8.1
54192	Photographic services	660	289 861	82 498	18 717	3 210	24.6	9.4
541921	Photographic studios, portrait	398	115 812	34 100	7 193	1 812	30.1	13.3
541922	Commercial photography	262	174 049	48 398	11 524	1 398	21.0	6.8
54193	Translation & interpretation services	39	11 812	3 851	872	166	22.7	5.4
541930	Translation & interpretation services	39	11 812	3 851	872	166	22.7	5.4
54199	All other professional, scientific, & technical services	128	106 074	35 701	7 087	951	14.6	27.5
541990	All other professional, scientific, & technical services	128	106 074	35 701	7 087	951	14.6	27.5

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA—Con.							
	Gary, IN PMSA							
54	**Professional, scientific, & technical services**	**965**	**565 390**	**196 402**	**46 187**	**6 619**	**24.6**	**6.9**
541	Professional, scientific, & technical services	965	565 390	196 402	46 187	6 619	24.6	6.9
5411	Legal services	330	141 191	46 642	9 722	1 594	31.0	6.0
54111	Offices of lawyers	326	137 889	45 422	9 492	1 554	31.2	5.8
541110	Offices of lawyers	326	137 889	45 422	9 492	1 554	31.2	5.8
5411101	Offices of lawyers (except legal aid societies)	326	137 889	45 422	9 492	1 554	31.2	5.8
54119	Other legal services	4	3 302	1 220	230	40	22.5	16.9
541191	Title abstract & settlement offices	4	3 302	1 220	230	40	22.5	16.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	171	53 772	23 590	5 752	1 342	31.2	18.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	171	53 772	23 590	5 752	1 342	31.2	18.2
541211	Offices of certified public accountants	100	33 725	14 126	3 258	513	35.7	9.5
541213	Tax return preparation services	20	4 181	1 669	748	455	16.4	2.5
541219	Other accounting services	49	D	D	D	e	D	D
5413	Architectural, engineering, & related services	164	168 091	63 575	15 250	1 607	22.7	8.0
54131	Architectural services	22	10 832	5 758	1 168	124	16.3	1.4
541310	Architectural services	22	10 832	5 758	1 168	124	16.3	1.4
54133	Engineering services	107	133 205	48 484	11 953	1 175	24.7	9.3
541330	Engineering services	107	133 205	48 484	11 953	1 175	24.7	9.3
54134	Drafting services	6	2 681	1 520	333	42	46.3	–
541340	Drafting services	6	2 681	1 520	333	42	46.3	–
54135	Building inspection services	7	1 764	350	15	8	16.4	49.6
541350	Building inspection services	7	1 764	350	15	8	16.4	49.6
54137	Surveying & mapping (except geophysical) services	12	6 749	3 498	934	116	15.6	–
541370	Surveying & mapping (except geophysical) services	12	6 749	3 498	934	116	15.6	–
54138	Testing laboratories	10	12 860	3 965	847	142	6.4	–
541380	Testing laboratories	10	12 860	3 965	847	142	6.4	–
5414	Specialized design services	29	16 287	3 758	640	160	29.7	5.5
54141	Interior design services	12	4 961	721	152	60	24.0	17.6
541410	Interior design services	12	4 961	721	152	60	24.0	17.6
54142	Industrial design services	5	D	D	D	b	D	D
541420	Industrial design services	5	D	D	D	b	D	D
54143	Graphic design services	10	3 897	1 410	278	52	55.1	.3
541430	Graphic design services	10	3 897	1 410	278	52	55.1	.3
5415	Computer systems design & related services	75	96 625	30 486	8 555	614	11.3	1.9
54151	Computer systems design & related services	75	96 625	30 486	8 555	614	11.3	1.9
541511	Custom computer programming services	29	D	D	D	c	D	D
541512	Computer systems design services	34	21 560	8 695	2 010	147	21.0	4.2
5415121	Computer systems integrators	9	16 540	6 516	1 610	83	5.8	–
5415122	Computer systems consultants (except systems integrators)	25	5 020	2 179	400	64	71.4	18.2
541513	Computer facilities management services	2	D	D	D	c	D	D
541519	Other computer related services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	96	41 750	13 738	2 900	452	31.9	7.0
54161	Management consulting services	60	17 406	5 617	1 130	185	41.8	14.4
541611	Administrative management & general management consulting service	34	10 333	3 496	744	118	26.5	4.7
54162	Environmental consulting services	19	9 287	3 417	777	103	55.0	2.9
541620	Environmental consulting services	19	9 287	3 417	777	103	55.0	2.9
54169	Other scientific & technical consulting services	17	15 057	4 704	993	164	6.3	1.1
541690	Other scientific & technical consulting services	17	15 057	4 704	993	164	6.3	1.1
5418	Advertising & related services	49	34 926	10 449	2 482	482	20.4	2.1
54185	Display advertising	10	15 425	3 174	747	93	3.3	3.8
541850	Display advertising	10	15 425	3 174	747	93	3.3	3.8
5418502	Outdoor advertising services	10	15 425	3 174	747	93	3.3	3.8
54189	Other services related to advertising	17	D	D	D	c	D	D
541890	Other services related to advertising	17	D	D	D	c	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	47	10 736	3 606	790	342	32.3	6.0
54192	Photographic services	35	8 040	2 486	489	161	38.9	1.9
541921	Photographic studios, portrait	27	5 264	1 454	297	112	50.3	2.1
541922	Commercial photography	8	2 776	1 032	192	49	17.2	1.5

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA—Con.							
	Kankakee, IL PMSA							
54	**Professional, scientific, & technical services**	**132**	**32 744**	**12 695**	**2 784**	**507**	**45.0**	**4.6**
541	Professional, scientific, & technical services	132	32 744	12 695	2 784	507	45.0	4.6
5411	Legal services	46	11 171	4 030	871	143	42.9	6.9
54111	Offices of lawyers	42	9 262	3 235	645	109	51.1	8.4
541110	Offices of lawyers	42	9 262	3 235	645	109	51.1	8.4
5411101	Offices of lawyers (except legal aid societies)	42	9 262	3 235	645	109	51.1	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	8 901	3 241	826	181	40.9	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	8 901	3 241	826	181	40.9	3.8
541211	Offices of certified public accountants	20	6 983	2 806	664	99	34.3	4.8
541213	Tax return preparation services	8	1 113	263	112	67	39.0	–
5413	Architectural, engineering, & related services	12	4 906	2 590	482	73	47.0	–
5418	Advertising & related services	6	3 029	1 203	287	39	33.1	–
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	Kenosha, WI PMSA							
54	**Professional, scientific, & technical services**	**176**	**47 655**	**20 419**	**4 403**	**687**	**34.6**	**11.1**
541	Professional, scientific, & technical services	176	47 655	20 419	4 403	687	34.6	11.1
5411	Legal services	51	17 383	7 806	1 574	225	35.7	8.4
54111	Offices of lawyers	48	14 556	6 292	1 346	185	39.6	10.0
541110	Offices of lawyers	48	14 556	6 292	1 346	185	39.6	10.0
5411101	Offices of lawyers (except legal aid societies)	48	14 556	6 292	1 346	185	39.6	10.0
54119	Other legal services	3	2 827	1 514	228	40	D	–
541191	Title abstract & settlement offices	3	2 827	1 514	228	40	D	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	11 708	5 009	1 198	178	27.0	17.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	11 708	5 009	1 198	178	27.0	17.5
541211	Offices of certified public accountants	16	8 337	3 644	953	114	18.4	13.3
541219	Other accounting services	19	3 135	1 314	235	47	46.2	28.3
5413	Architectural, engineering, & related services	28	7 609	3 219	685	105	34.9	4.0
5414	Specialized design services	10	1 414	420	99	18	38.3	–
5415	Computer systems design & related services	18	4 041	1 815	293	37	53.8	5.6
54151	Computer systems design & related services	18	4 041	1 815	293	37	53.8	5.6
5418	Advertising & related services	7	2 056	707	158	55	16.5	30.7
	DAVENPORT–MOLINE–ROCK ISLAND, IA–IL MSA							
54	**Professional, scientific, & technical services**	**605**	**353 264**	**134 361**	**29 858**	**4 308**	**22.1**	**7.3**
541	Professional, scientific, & technical services	605	353 264	134 361	29 858	4 308	22.1	7.3
5411	Legal services	206	82 719	30 317	6 152	941	26.4	3.9
54111	Offices of lawyers	193	77 860	28 257	5 703	854	26.3	3.0
541110	Offices of lawyers	193	77 860	28 257	5 703	854	26.3	3.0
5411101	Offices of lawyers (except legal aid societies)	193	77 860	28 257	5 703	854	26.3	3.0
54119	Other legal services	13	4 859	2 060	449	87	28.9	19.3
541191	Title abstract & settlement offices	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	112	46 546	18 436	4 976	754	25.6	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	112	46 546	18 436	4 976	754	25.6	7.5
541211	Offices of certified public accountants	41	36 564	14 134	3 893	451	17.9	1.2
541213	Tax return preparation services	27	2 511	1 148	372	135	24.5	23.3
541219	Other accounting services	41	D	D	D	c	D	D
5413	Architectural, engineering, & related services	66	47 153	25 152	5 290	602	28.6	7.6
54133	Engineering services	44	39 573	21 750	4 677	497	27.0	8.1
541330	Engineering services	44	39 573	21 750	4 677	497	27.0	8.1
5414	Specialized design services	25	16 064	2 627	549	105	44.4	–
54141	Interior design services	6	9 571	946	180	35	54.4	–
541410	Interior design services	6	9 571	946	180	35	54.4	–
54143	Graphic design services	17	D	D	D	b	D	D
541430	Graphic design services	17	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	15	5 683	1 534	337	57	29.8	–
5415	Computer systems design & related services	48	100 703	38 045	8 463	786	3.6	2.3
54151	Computer systems design & related services	48	100 703	38 045	8 463	786	3.6	2.3
541511	Custom computer programming services	22	34 145	19 260	4 303	340	1.4	.9
541512	Computer systems design services	18	58 992	17 109	3 889	418	.7	3.2
5415121	Computer systems integrators	12	46 493	9 386	2 302	258	.4	3.4
5415122	Computer systems consultants (except systems integrators)	6	12 499	7 723	1 587	160	2.1	2.4
5416	Management, scientific, & technical consulting services	79	25 893	9 973	2 208	386	44.2	27.7
54161	Management consulting services	57	19 873	8 110	1 878	335	45.2	25.0
541611	Administrative management & general management consulting service	18	8 077	3 127	984	198	11.1	60.5
541612	Human resources & executive search consulting services	17	4 192	1 991	344	60	96.7	1.7
541613	Marketing consulting services	8	4 039	1 291	205	25	89.4	–
54169	Other scientific & technical consulting services	10	3 151	933	133	16	33.4	64.6
541690	Other scientific & technical consulting services	10	3 151	933	133	16	33.4	64.6

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DAVENPORT–MOLINE–ROCK ISLAND, IA–IL MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	39	22 989	6 209	1 406	239	33.3	1.7
54181	Advertising agencies	17	7 967	2 971	652	97	–	1.3
541810	Advertising agencies	17	7 967	2 971	652	97	–	1.3
54189	Other services related to advertising	10	5 239	685	165	33	46.1	5.0
541890	Other services related to advertising	10	5 239	685	165	33	46.1	5.0
5419	Other professional, scientific, & technical services	27	D	D	D	e	D	D
54192	Photographic services	22	4 978	1 524	327	115	15.4	2.2
541921	Photographic studios, portrait	22	4 978	1 524	327	115	15.4	2.2
	DECATUR, IL MSA							
54	**Professional, scientific, & technical services**	**156**	**89 966**	**36 143**	**8 090**	**1 101**	**37.0**	**7.3**
541	Professional, scientific, & technical services	156	89 966	36 143	8 090	1 101	37.0	7.3
5411	Legal services	55	26 784	8 550	1 683	250	47.5	6.2
54111	Offices of lawyers	53	D	D	D	c	D	D
541110	Offices of lawyers	53	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	13 596	5 239	1 389	276	27.3	32.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	13 596	5 239	1 389	276	27.3	32.4
541211	Offices of certified public accountants	18	10 103	4 198	1 007	133	19.2	42.8
541213	Tax return preparation services	7	2 122	726	303	126	21.7	.6
541219	Other accounting services	8	1 371	315	79	17	95.6	4.4
5413	Architectural, engineering, & related services	31	21 302	9 309	2 142	253	52.6	1.4
54133	Engineering services	18	15 157	6 837	1 560	165	70.9	1.3
541330	Engineering services	18	15 157	6 837	1 560	165	70.9	1.3
5415	Computer systems design & related services	9	17 603	8 944	1 819	200	11.0	.7
54151	Computer systems design & related services	9	17 603	8 944	1 819	200	11.0	.7
541511	Custom computer programming services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	a	D	D
5418	Advertising & related services	9	5 690	2 567	781	50	6.4	–
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
	PEORIA–PEKIN, IL MSA							
54	**Professional, scientific, & technical services**	**549**	**446 869**	**200 597**	**43 320**	**5 510**	**16.6**	**6.4**
541	Professional, scientific, & technical services	549	446 869	200 597	43 320	5 510	16.6	6.4
5411	Legal services	197	104 127	47 016	9 804	1 088	19.2	4.0
54111	Offices of lawyers	192	102 988	46 360	9 661	1 059	19.3	4.0
541110	Offices of lawyers	192	102 988	46 360	9 661	1 059	19.3	4.0
5411101	Offices of lawyers (except legal aid societies)	192	102 988	46 360	9 661	1 059	19.3	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	94	48 685	17 422	4 497	782	15.1	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	94	48 685	17 422	4 497	782	15.1	8.0
541211	Offices of certified public accountants	49	40 588	14 213	3 517	435	11.8	6.7
541213	Tax return preparation services	14	3 380	1 131	515	241	31.5	.6
541219	Other accounting services	30	D	D	D	c	D	D
5413	Architectural, engineering, & related services	71	93 645	53 194	10 776	1 251	17.3	5.1
54131	Architectural services	18	17 234	10 367	1 516	205	14.1	.9
541310	Architectural services	18	17 234	10 367	1 516	205	14.1	.9
54133	Engineering services	39	66 453	37 907	8 291	884	16.9	6.8
541330	Engineering services	39	66 453	37 907	8 291	884	16.9	6.8
54134	Drafting services	1	D	D	D	a	D	D
541340	Drafting services	1	D	D	D	a	D	D
54138	Testing laboratories	6	6 422	3 959	731	131	33.6	1.0
541380	Testing laboratories	6	6 422	3 959	731	131	33.6	1.0
5414	Specialized design services	23	34 248	10 475	1 630	347	7.3	.4
54143	Graphic design services	18	33 335	10 130	1 570	321	5.9	.4
541430	Graphic design services	18	33 335	10 130	1 570	321	5.9	.4
5414301	Graphic design services (except commercial art & medical artists)	16	D	D	D	e	D	D
5415	Computer systems design & related services	43	43 738	22 524	5 012	613	17.9	5.4
54151	Computer systems design & related services	43	43 738	22 524	5 012	613	17.9	5.4
541511	Custom computer programming services	21	24 729	13 612	3 126	305	10.5	.1
541512	Computer systems design services	16	16 693	8 024	1 689	272	26.7	4.8
5415122	Computer systems consultants (except systems integrators)	10	10 481	5 391	1 101	130	36.3	2.4
5416	Management, scientific, & technical consulting services	48	29 802	16 154	2 920	223	35.9	16.2
54161	Management consulting services	38	26 301	15 082	2 667	180	29.7	18.3
541611	Administrative management & general management consulting service	22	13 719	8 531	900	59	49.0	9.3
541614	Process, physical distribution, & logistics consulting services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PEORIA–PEKIN, IL MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	34	83 465	31 550	8 205	986	7.1	9.9
54181	Advertising agencies	17	10 863	4 704	1 174	137	6.6	.9
541810	Advertising agencies	17	10 863	4 704	1 174	137	6.6	.9
54184	Media representatives	1	D	D	D	c	D	D
541840	Media representatives	1	D	D	D	c	D	D
5418402	Publishers' advertising representatives	1	D	D	D	c	D	D
54186	Direct mail advertising	5	48 571	20 094	5 269	505	.5	16.8
541860	Direct mail advertising	5	48 571	20 094	5 269	505	.5	16.8
54189	Other services related to advertising	7	D	D	D	c	D	D
541890	Other services related to advertising	7	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	39	9 159	2 262	476	220	40.7	4.5
54192	Photographic services	31	6 274	1 458	324	126	56.6	1.5
541921	Photographic studios, portrait	26	5 622	1 334	306	114	56.6	.2
	ROCKFORD, IL MSA							
54	**Professional, scientific, & technical services**	**653**	**416 952**	**202 422**	**28 763**	**5 722**	**29.3**	**6.0**
541	Professional, scientific, & technical services	653	416 952	202 422	28 763	5 722	29.3	6.0
5411	Legal services	199	90 577	36 948	7 253	971	19.3	4.9
54111	Offices of lawyers	186	83 234	33 326	6 467	826	21.0	4.9
541110	Offices of lawyers	186	83 234	33 326	6 467	826	21.0	4.9
5411101	Offices of lawyers (except legal aid societies)	186	83 234	33 326	6 467	826	21.0	4.9
54119	Other legal services	13	7 343	3 622	786	145	–	5.3
541191	Title abstract & settlement offices	12	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	101	43 577	17 937	4 357	943	31.3	12.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	101	43 577	17 937	4 357	943	31.3	12.7
541211	Offices of certified public accountants	49	30 835	12 379	2 933	355	23.8	17.3
541213	Tax return preparation services	18	2 740	933	393	215	37.3	4.5
541219	Other accounting services	30	D	D	D	c	D	D
5413	Architectural, engineering, & related services	115	64 213	25 283	5 757	656	44.1	.9
54131	Architectural services	23	15 405	6 373	1 512	170	21.1	.6
541310	Architectural services	23	15 405	6 373	1 512	170	21.1	.6
54133	Engineering services	72	43 196	16 537	3 813	405	50.2	1.1
541330	Engineering services	72	43 196	16 537	3 813	405	50.2	1.1
5414	Specialized design services	36	24 766	8 818	1 921	279	24.0	.4
54142	Industrial design services	4	D	D	D	b	D	D
541420	Industrial design services	4	D	D	D	b	D	D
54143	Graphic design services	23	17 299	6 131	1 333	174	26.5	–
541430	Graphic design services	23	17 299	6 131	1 333	174	26.5	–
5414301	Graphic design services (except commercial art & medical artists)	20	16 800	6 060	1 314	168	26.7	–
5415	Computer systems design & related services	52	47 716	23 759	4 773	1 998	60.6	6.8
54151	Computer systems design & related services	52	47 716	23 759	4 773	1 998	60.6	6.8
541511	Custom computer programming services	23	28 032	18 019	3 585	1 850	84.9	1.5
541512	Computer systems design services	23	16 917	4 794	947	116	13.9	16.7
5415121	Computer systems integrators	11	15 312	4 037	761	91	7.1	18.1
5416	Management, scientific, & technical consulting services	68	98 790	78 416	2 311	244	11.3	1.4
54161	Management consulting services	52	94 908	77 222	2 080	195	9.9	.5
541611	Administrative management & general management consulting service	23	D	D	D	b	D	D
541612	Human resources & executive search consulting services	15	6 228	3 162	685	83	40.9	2.1
5416122	Executive placement services	10	5 640	2 907	627	72	37.6	2.3
541613	Marketing consulting services	5	D	D	D	a	D	D
5418	Advertising & related services	54	33 062	7 554	1 581	220	40.4	1.3
54181	Advertising agencies	26	11 961	4 395	896	108	43.0	1.8
541810	Advertising agencies	26	11 961	4 395	896	108	43.0	1.8
54189	Other services related to advertising	14	13 291	1 368	281	39	19.0	.3
541890	Other services related to advertising	14	13 291	1 368	281	39	19.0	.3
5418902	Advertising specialties goods distributor	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	28	14 251	3 707	810	411	24.0	65.0
54192	Photographic services	19	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. LOUIS, MO–IL MSA							
54	**Professional, scientific, & technical services**	**5 911**	**6 679 259**	**2 414 230**	**585 849**	**59 511**	**13.3**	**7.1**
541	Professional, scientific, & technical services	5 911	6 679 259	2 414 230	585 849	59 511	13.3	7.1
5411	Legal services	1 473	1 161 005	452 392	101 068	9 828	16.4	5.0
54111	Offices of lawyers	1 414	1 106 731	433 864	97 131	9 138	16.9	4.7
541110	Offices of lawyers	1 414	1 106 731	433 864	97 131	9 138	16.9	4.7
5411101	Offices of lawyers (except legal aid societies)	1 414	1 106 731	433 864	97 131	9 138	16.9	4.7
54119	Other legal services	59	54 274	18 528	3 937	690	5.1	9.9
541191	Title abstract & settlement offices	46	35 837	15 683	3 271	572	6.0	10.7
541199	All other legal services	13	18 437	2 845	666	118	3.5	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	921	618 068	252 173	58 397	8 843	14.9	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	921	618 068	252 173	58 397	8 843	14.9	5.4
541211	Offices of certified public accountants	464	437 334	171 552	37 512	4 404	13.2	4.1
541213	Tax return preparation services	116	24 085	8 913	3 533	2 015	29.6	3.1
541214	Payroll services	34	100 392	45 079	11 048	1 353	2.9	4.3
541219	Other accounting services	307	56 257	26 629	6 304	1 071	43.4	18.8
5413	Architectural, engineering, & related services	855	1 326 078	506 298	123 222	11 279	13.2	6.0
54131	Architectural services	234	232 974	106 369	24 468	2 261	15.3	3.2
541310	Architectural services	234	232 974	106 369	24 468	2 261	15.3	3.2
54133	Engineering services	470	1 000 609	355 629	88 692	7 648	12.1	6.9
541330	Engineering services	470	1 000 609	355 629	88 692	7 648	12.1	6.9
54134	Drafting services	25	D	D	D	b	D	D
541340	Drafting services	25	D	D	D	b	D	D
54135	Building inspection services	29	12 764	6 482	1 750	230	21.7	3.0
541350	Building inspection services	29	12 764	6 482	1 750	230	21.7	3.0
54137	Surveying & mapping (except geophysical) services	44	21 412	11 510	2 320	330	18.4	3.4
541370	Surveying & mapping (except geophysical) services	44	21 412	11 510	2 320	330	18.4	3.4
54138	Testing laboratories	52	47 813	21 110	4 908	678	23.4	3.6
541380	Testing laboratories	52	47 813	21 110	4 908	678	23.4	3.6
5414	Specialized design services	298	176 310	54 942	12 582	1 529	24.4	27.1
54141	Interior design services	119	45 191	11 045	2 261	391	42.3	4.0
541410	Interior design services	119	45 191	11 045	2 261	391	42.3	4.0
54142	Industrial design services	11	10 741	2 146	480	83	18.3	.4
541420	Industrial design services	11	10 741	2 146	480	83	18.3	.4
54143	Graphic design services	161	119 412	41 359	9 765	1 034	17.7	38.4
541430	Graphic design services	161	119 412	41 359	9 765	1 034	17.7	38.4
5414301	Graphic design services (except commercial art & medical artists)	130	112 370	39 402	9 273	966	15.1	40.2
5414302	Commercial art	30	D	D	D	b	D	D
5415	Computer systems design & related services	767	1 860 734	588 201	156 673	11 477	7.4	5.5
54151	Computer systems design & related services	767	1 860 734	588 201	156 673	11 477	7.4	5.5
541511	Custom computer programming services	334	690 769	271 697	62 624	4 791	9.2	5.5
541512	Computer systems design services	336	518 486	190 351	48 023	3 694	11.6	7.8
5415121	Computer systems integrators	121	293 189	90 713	21 572	1 755	9.5	8.3
5415122	Computer systems consultants (except systems integrators)	215	225 297	99 638	26 451	1 939	14.3	7.2
541513	Computer facilities management services	13	D	D	D	h	D	D
541519	Other computer related services	84	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	810	617 836	256 096	62 021	6 175	18.4	8.7
54161	Management consulting services	664	552 135	226 225	55 311	5 402	15.0	9.5
541611	Administrative management & general management consulting service	275	287 307	116 738	28 722	2 395	8.6	12.3
541612	Human resources & executive search consulting services	187	158 977	78 009	19 285	1 900	19.3	6.1
5416121	Actuarial consulting	10	14 090	6 585	1 484	90	5.8	–
5416122	Executive placement services	96	83 099	38 769	8 853	953	23.1	2.8
5416123	Human resources & personnel management consulting	81	61 788	32 655	8 948	857	17.2	12.0
541613	Marketing consulting services	142	54 173	18 512	4 217	602	39.5	9.6
541614	Process, physical distribution, & logistics consulting services	37	40 040	9 661	2 234	380	9.7	5.8
541618	Other management consulting services	23	11 638	3 305	853	125	21.4	–
54162	Environmental consulting services	49	23 141	8 874	2 010	281	54.4	2.9
541620	Environmental consulting services	49	23 141	8 874	2 010	281	54.4	2.9
54169	Other scientific & technical consulting services	97	42 560	20 997	4 700	492	42.7	1.4
541690	Other scientific & technical consulting services	97	42 560	20 997	4 700	492	42.7	1.4
5417	Scientific research & development services	60	52 373	18 603	4 106	501	22.2	5.6
54171	R&D in the physical, engineering, & life sciences	51	47 177	16 638	3 653	385	21.4	5.8
541710	R&D in the physical, engineering, & life sciences	51	47 177	16 638	3 653	385	21.4	5.8
5417101	R&D in the physical & engineering sciences	33	29 682	10 187	2 505	231	18.5	6.2
5417102	Research & development in the life sciences	18	17 495	6 451	1 148	154	26.4	5.0

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. LOUIS, MO–IL MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	438	632 556	216 910	52 808	6 334	15.5	9.6
54181	Advertising agencies	134	164 489	72 334	16 507	1 487	14.3	19.9
541810	Advertising agencies	134	164 489	72 334	16 507	1 487	14.3	19.9
54182	Public relations agencies	63	57 591	30 709	8 282	595	13.8	4.7
541820	Public relations agencies	63	57 591	30 709	8 282	595	13.8	4.7
54183	Media buying services	14	20 446	7 455	1 795	142	3.1	46.7
541830	Media buying services	14	20 446	7 455	1 795	142	3.1	46.7
54184	Media representatives	33	32 718	10 186	2 532	348	4.5	18.5
541840	Media representatives	33	32 718	10 186	2 532	348	4.5	18.5
5418401	Radio & television advertising representatives	22	D	D	D	c	D	D
5418402	Publishers' advertising representatives	11	D	D	D	c	D	D
54185	Display advertising	28	60 550	10 864	3 116	536	10.8	4.7
541850	Display advertising	28	60 550	10 864	3 116	536	10.8	4.7
5418501	Display advertising (except outdoor)	9	36 125	6 230	1 913	428	2.4	7.3
5418502	Outdoor advertising services	19	24 425	4 634	1 203	108	23.1	.9
54186	Direct mail advertising	36	172 073	51 755	12 434	1 595	18.2	.1
541860	Direct mail advertising	36	172 073	51 755	12 434	1 595	18.2	.1
54189	Other services related to advertising	121	117 432	31 843	7 807	1 492	19.2	2.9
541890	Other services related to advertising	121	117 432	31 843	7 807	1 492	19.2	2.9
5418902	Advertising specialties goods distributor	75	92 078	24 038	6 140	728	16.9	3.0
5418903	Sign painting & lettering shop	32	4 961	1 511	326	78	46.8	10.1
5418909	All other advertising	14	20 393	6 294	1 341	686	22.9	1.0
5419	Other professional, scientific, & technical services	289	234 299	68 615	14 972	3 545	12.2	15.6
54191	Marketing research & public opinion polling	47	86 674	28 195	6 312	1 308	10.8	22.1
541910	Marketing research & public opinion polling	47	86 674	28 195	6 312	1 308	10.8	22.1
54192	Photographic services	209	140 287	37 555	8 065	2 140	12.3	11.3
541921	Photographic studios, portrait	152	121 165	30 839	6 576	1 966	10.1	12.5
541922	Commercial photography	57	19 122	6 716	1 489	174	26.7	3.4
54199	All other professional, scientific, & technical services	29	6 765	2 665	554	88	23.0	19.6
541990	All other professional, scientific, & technical services	29	6 765	2 665	554	88	23.0	19.6
	SPRINGFIELD, IL MSA							
54	**Professional, scientific, & technical services**	**489**	**280 294**	**118 781**	**26 275**	**3 323**	**26.5**	**7.7**
541	Professional, scientific, & technical services	489	280 294	118 781	26 275	3 323	26.5	7.7
5411	Legal services	128	67 893	27 575	5 523	696	24.0	3.6
54111	Offices of lawyers	117	62 848	25 945	5 172	614	23.7	3.7
541110	Offices of lawyers	117	62 848	25 945	5 172	614	23.7	3.7
5411101	Offices of lawyers (except legal aid societies)	117	62 848	25 945	5 172	614	23.7	3.7
54119	Other legal services	11	5 045	1 630	351	82	27.4	3.2
541191	Title abstract & settlement offices	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	80	52 581	22 391	5 509	926	12.6	16.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	80	52 581	22 391	5 509	926	12.6	16.5
541211	Offices of certified public accountants	43	37 463	15 694	3 829	499	12.2	20.5
541213	Tax return preparation services	10	1 452	535	221	151	30.9	.8
541219	Other accounting services	24	12 414	5 511	1 347	216	13.1	.6
5413	Architectural, engineering, & related services	91	71 625	36 909	8 065	884	24.9	3.6
54131	Architectural services	26	13 597	5 589	1 252	157	34.7	8.9
541310	Architectural services	26	13 597	5 589	1 252	157	34.7	8.9
54133	Engineering services	48	52 712	28 786	6 279	651	17.9	2.0
541330	Engineering services	48	52 712	28 786	6 279	651	17.9	2.0
5414	Specialized design services	16	5 179	1 379	406	50	39.3	–
54141	Interior design services	6	3 311	760	269	24	29.5	–
541410	Interior design services	6	3 311	760	269	24	29.5	–
54143	Graphic design services	10	1 868	619	137	26	56.6	–
541430	Graphic design services	10	1 868	619	137	26	56.6	–
5415	Computer systems design & related services	58	37 215	17 912	4 069	391	25.7	7.1
54151	Computer systems design & related services	58	37 215	17 912	4 069	391	25.7	7.1
541511	Custom computer programming services	22	6 867	3 216	651	72	23.5	2.1
541512	Computer systems design services	29	29 161	14 203	3 342	307	25.8	5.9
5415122	Computer systems consultants (except systems integrators)	21	15 670	7 351	1 517	152	45.0	–
5416	Management, scientific, & technical consulting services	65	28 286	8 344	1 775	201	37.5	17.0
54161	Management consulting services	43	23 972	6 549	1 377	148	33.2	18.9
541611	Administrative management & general management consulting service	23	9 219	3 822	793	69	23.4	–
541613	Marketing consulting services	5	11 471	1 797	390	46	22.6	38.8
5418	Advertising & related services	34	14 275	3 662	799	130	68.9	1.8
54189	Other services related to advertising	7	3 360	486	113	25	52.7	–
541890	Other services related to advertising	7	3 360	486	113	25	52.7	–
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	14	2 957	569	123	43	37.3	.8
541921	Photographic studios, portrait	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE ILLINOIS METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**2 219**	**704 167**	**238 202**	**54 747**	**9 747**	**36.1**	**8.1**
541	Professional, scientific, & technical services	2 219	704 167	238 202	54 747	9 747	36.1	8.1
5411	Legal services	909	245 293	84 580	19 518	3 338	34.7	8.2
54111	Offices of lawyers	805	225 095	75 687	17 588	2 907	34.5	7.6
541110	Offices of lawyers	805	225 095	75 687	17 588	2 907	34.5	7.6
5411101	Offices of lawyers (except legal aid societies)	805	225 095	75 687	17 588	2 907	34.5	7.6
54119	Other legal services	104	20 198	8 893	1 930	431	36.5	14.1
541191	Title abstract & settlement offices	100	20 005	8 785	1 903	426	35.8	14.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	565	126 069	47 600	11 908	2 687	42.9	14.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	565	126 069	47 600	11 908	2 687	42.9	14.7
541211	Offices of certified public accountants	261	86 077	32 144	7 674	1 279	32.4	16.0
541213	Tax return preparation services	126	14 912	3 966	1 666	748	50.7	6.4
541219	Other accounting services	169	20 543	7 867	2 044	587	76.2	13.7
5413	Architectural, engineering, & related services	235	125 044	53 997	11 395	1 658	43.7	2.4
54131	Architectural services	37	D	D	D	c	D	D
541310	Architectural services	37	D	D	D	c	D	D
54133	Engineering services	112	80 183	35 916	7 466	1 008	47.6	1.7
541330	Engineering services	112	80 183	35 916	7 466	1 008	47.6	1.7
54134	Drafting services	10	2 198	1 048	230	40	34.8	3.0
541340	Drafting services	10	2 198	1 048	230	40	34.8	3.0
54137	Surveying & mapping (except geophysical) services	45	10 171	4 495	982	215	49.4	3.1
541370	Surveying & mapping (except geophysical) services	45	10 171	4 495	982	215	49.4	3.1
54138	Testing laboratories	21	D	D	D	c	D	D
541380	Testing laboratories	21	D	D	D	c	D	D
5414	Specialized design services	45	6 929	1 606	341	102	50.8	11.7
54141	Interior design services	23	D	D	D	b	D	D
541410	Interior design services	23	D	D	D	b	D	D
54143	Graphic design services	19	3 829	1 120	240	45	35.5	2.1
541430	Graphic design services	19	3 829	1 120	240	45	35.5	2.1
5414301	Graphic design services (except commercial art & medical artists)	18	D	D	D	b	D	D
5415	Computer systems design & related services	96	59 158	16 556	3 767	487	24.9	1.5
54151	Computer systems design & related services	96	59 158	16 556	3 767	487	24.9	1.5
541511	Custom computer programming services	47	D	D	D	c	D	D
541512	Computer systems design services	37	D	D	D	e	D	D
5415121	Computer systems integrators	21	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	134	D	D	D	e	D	D
54161	Management consulting services	91	D	D	D	c	D	D
541611	Administrative management & general management consulting service	44	D	D	D	b	D	D
541612	Human resources & executive search consulting services	19	D	D	D	b	D	D
54162	Environmental consulting services	14	D	D	D	b	D	D
541620	Environmental consulting services	14	D	D	D	b	D	D
54169	Other scientific & technical consulting services	29	6 742	1 952	448	76	46.9	7.3
541690	Other scientific & technical consulting services	29	6 742	1 952	448	76	46.9	7.3
5418	Advertising & related services	100	86 622	15 856	3 686	683	17.5	3.7
54184	Media representatives	7	D	D	D	e	D	D
541840	Media representatives	7	D	D	D	e	D	D
5418402	Publishers' advertising representatives	5	D	D	D	e	D	D
54189	Other services related to advertising	44	D	D	D	c	D	D
541890	Other services related to advertising	44	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	19	D	D	D	b	D	D
5418903	Sign painting & lettering shop	22	3 288	718	178	55	39.3	11.4
5419	Other professional, scientific, & technical services	129	D	D	D	e	D	D
54192	Photographic services	110	D	D	D	e	D	D
541921	Photographic studios, portrait	98	D	D	D	e	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	BLOOMINGTON–NORMAL, IL MSA								
54	**Professional, scientific, & technical services**	**3**	**301**	**317**	**167**	**32**	**4**	**D**	**22.6**
	CHAMPAIGN–URBANA, IL MSA								
54	**Professional, scientific, & technical services**	**6**	**4 257**	**4 539**	**1 067**	**280**	**56**	**51.7**	**21.2**
541	Professional, scientific, & technical services	6	4 257	4 539	1 067	280	56	51.7	21.2
	CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA								
54	**Professional, scientific, & technical services**	**151**	**D**	**D**	**D**	**D**	**j**	**D**	**D**
541	Professional, scientific, & technical services	151	D	D	D	D	j	D	D
5411	Legal services	74	D	D	D	D	f	D	D
54111	Offices of lawyers	74	D	D	D	D	f	D	D
541110	Offices of lawyers	74	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	74	D	D	D	D	f	D	D
5417	Scientific research & development services	77	D	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	51	982 845	935 761	387 838	93 291	8 796	.3	2.0
541710	R&D in the physical, engineering, & life sciences	51	982 845	935 761	387 838	93 291	8 796	.3	2.0
5417101	R&D in the physical & engineering sciences	17	D	D	D	D	i	D	D
5417102	Research & development in the life sciences	34	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	26	D	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	26	D	D	D	D	g	D	D
	Chicago, IL PMSA								
54	**Professional, scientific, & technical services**	**143**	**1 106 742**	**1 049 170**	**443 876**	**106 915**	**10 992**	**2.1**	**2.3**
541	Professional, scientific, & technical services	143	1 106 742	1 049 170	443 876	106 915	10 992	2.1	2.3
5411	Legal services	68	30 251	29 323	17 171	4 042	497	10.8	14.5
54111	Offices of lawyers	68	30 251	29 323	17 171	4 042	497	10.8	14.5
541110	Offices of lawyers	68	30 251	29 323	17 171	4 042	497	10.8	14.5
5411102	Legal aid societies & similar legal services	68	30 251	29 323	17 171	4 042	497	10.8	14.5
5417	Scientific research & development services	75	1 076 491	1 019 847	426 705	102 873	10 495	1.9	2.0
54171	R&D in the physical, engineering, & life sciences	51	982 845	935 761	387 838	93 291	8 796	.3	2.0
541710	R&D in the physical, engineering, & life sciences	51	982 845	935 761	387 838	93 291	8 796	.3	2.0
5417101	R&D in the physical & engineering sciences	17	D	D	D	D	i	D	D
5417102	Research & development in the life sciences	34	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	24	93 646	84 086	38 867	9 582	1 699	18.0	1.5
541720	R&D in the social sciences & humanities	24	93 646	84 086	38 867	9 582	1 699	18.0	1.5
	Gary, IN PMSA								
54	**Professional, scientific, & technical services**	**4**	**1 562**	**1 534**	**740**	**198**	**29**	**25.0**	**21.3**
541	Professional, scientific, & technical services	4	1 562	1 534	740	198	29	25.0	21.3
	Kankakee, IL PMSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	Kenosha, WI PMSA								
54	**Professional, scientific, & technical services**	**3**	**433**	**446**	**208**	**43**	**8**	**D**	**–**
	DAVENPORT–MOLINE–ROCK ISLAND, IA–IL MSA								
54	**Professional, scientific, & technical services**	**5**	**1 193**	**1 188**	**682**	**181**	**37**	**11.8**	**16.9**
541	Professional, scientific, & technical services	5	1 193	1 188	682	181	37	11.8	16.9
	DECATUR, IL MSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	PEORIA–PEKIN, IL MSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	b	D	D
	ROCKFORD, IL MSA								
54	**Professional, scientific, & technical services**	**7**	**3 997**	**4 168**	**2 023**	**514**	**68**	**47.3**	**6.8**
541	Professional, scientific, & technical services	7	3 997	4 168	2 023	514	68	47.3	6.8

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	ST. LOUIS, MO–IL MSA								
54	**Professional, scientific, & technical services**	**40**	**40 846**	**39 423**	**18 692**	**3 978**	**497**	**10.5**	**3.2**
541	Professional, scientific, & technical services	40	40 846	39 423	18 692	3 978	497	10.5	3.2
5411	Legal services	14	23 255	21 458	11 844	2 422	302	2.1	.1
54111	Offices of lawyers	14	23 255	21 458	11 844	2 422	302	2.1	.1
541110	Offices of lawyers	14	23 255	21 458	11 844	2 422	302	2.1	.1
5411102	Legal aid societies & similar legal services	14	23 255	21 458	11 844	2 422	302	2.1	.1
5417	Scientific research & development services	26	17 591	17 965	6 848	1 556	195	21.7	7.4
54171	R&D in the physical, engineering, & life sciences	21	17 044	17 338	6 601	1 502	186	20.0	6.8
541710	R&D in the physical, engineering, & life sciences	21	17 044	17 338	6 601	1 502	186	20.0	6.8
5417102	Research & development in the life sciences	17	14 831	15 189	6 030	1 338	166	21.9	7.8
	SPRINGFIELD, IL MSA								
54	**Professional, scientific, & technical services**	**6**	**2 666**	**4 263**	**1 004**	**238**	**38**	**60.7**	**.4**
541	Professional, scientific, & technical services	6	2 666	4 263	1 004	238	38	60.7	.4
	AREA OUTSIDE ILLINOIS METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	D	c	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADAMS COUNTY, IL							
54	**Professional, scientific, & technical services**	**112**	**42 174**	**13 908**	**2 831**	**504**	**21.5**	**9.2**
541	Professional, scientific, & technical services	112	42 174	13 908	2 831	504	21.5	9.2
5411	Legal services	39	12 392	2 974	636	123	19.7	6.5
54111	Offices of lawyers	34	11 701	2 694	578	111	18.6	6.9
541110	Offices of lawyers	34	11 701	2 694	578	111	18.6	6.9
5411101	Offices of lawyers (except legal aid societies)	34	11 701	2 694	578	111	18.6	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	8 309	3 742	842	156	23.4	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	8 309	3 742	842	156	23.4	5.7
541211	Offices of certified public accountants	16	6 063	2 973	594	75	11.5	7.8
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	7 193	4 162	811	106	23.1	1.4
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
5418	Advertising & related services	7	3 337	711	154	40	39.3	53.0
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	ALEXANDER COUNTY, IL							
54	**Professional, scientific, & technical services**	**11**	**1 634**	**720**	**177**	**35**	**65.2**	**29.6**
541	Professional, scientific, & technical services	11	1 634	720	177	35	65.2	29.6
	BOND COUNTY, IL							
54	**Professional, scientific, & technical services**	**14**	**2 310**	**755**	**179**	**51**	**60.7**	**–**
541	Professional, scientific, & technical services	14	2 310	755	179	51	60.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	975	418	102	26	D	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	975	418	102	26	D	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOONE COUNTY, IL							
54	**Professional, scientific, & technical services**	**34**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	34	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	2	D	D	D	a	D	D
54161	Management consulting services	2	D	D	D	a	D	D
541611	Administrative management & general management consulting service	1	D	D	D	a	D	D
	BROWN COUNTY, IL							
54	**Professional, scientific, & technical services**	**7**	**605**	**98**	**29**	**15**	**61.3**	**19.7**
	BUREAU COUNTY, IL							
54	**Professional, scientific, & technical services**	**39**	**9 832**	**3 922**	**1 204**	**198**	**40.7**	**14.5**
541	Professional, scientific, & technical services	39	9 832	3 922	1 204	198	40.7	14.5
5411	Legal services	15	3 968	1 422	528	51	29.6	1.4
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 355	1 003	289	105	12.3	40.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 355	1 003	289	105	12.3	40.0
541213	Tax return preparation services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	CALHOUN COUNTY, IL							
54	**Professional, scientific, & technical services**	**6**	**408**	**74**	**19**	**9**	**81.6**	**18.4**
	CARROLL COUNTY, IL							
54	**Professional, scientific, & technical services**	**18**	**2 232**	**558**	**151**	**42**	**41.4**	**23.7**
541	Professional, scientific, & technical services	18	2 232	558	151	42	41.4	23.7
	CASS COUNTY, IL							
54	**Professional, scientific, & technical services**	**16**	**2 411**	**505**	**124**	**44**	**55.2**	**5.2**
541	Professional, scientific, & technical services	16	2 411	505	124	44	55.2	5.2
	CHAMPAIGN COUNTY, IL							
54	**Professional, scientific, & technical services**	**336**	**263 234**	**91 638**	**20 605**	**2 660**	**15.4**	**5.4**
541	Professional, scientific, & technical services	336	263 234	91 638	20 605	2 660	15.4	5.4
5411	Legal services	87	45 587	19 003	3 814	522	18.2	3.6
54111	Offices of lawyers	83	D	D	D	f	D	D
541110	Offices of lawyers	83	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	83	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	19 344	6 295	1 749	387	29.2	29.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	19 344	6 295	1 749	387	29.2	29.0
541211	Offices of certified public accountants	16	14 300	4 796	1 246	147	15.2	38.0
541213	Tax return preparation services	7	1 883	731	302	195	18.0	8.2
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	67	42 632	20 872	4 240	548	26.0	4.0
54131	Architectural services	16	7 404	3 092	680	86	23.1	7.7
541310	Architectural services	16	7 404	3 092	680	86	23.1	7.7
54133	Engineering services	41	30 477	16 168	3 219	405	22.8	3.7
541330	Engineering services	41	30 477	16 168	3 219	405	22.8	3.7
5414	Specialized design services	14	6 144	2 708	663	101	23.0	.9
54143	Graphic design services	9	5 099	2 562	627	90	13.4	.7
541430	Graphic design services	9	5 099	2 562	627	90	13.4	.7
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	b	D	D
5414302	Commercial art	3	D	D	D	b	D	D
5415	Computer systems design & related services	52	118 766	30 793	7 435	648	3.9	2.3
54151	Computer systems design & related services	52	118 766	30 793	7 435	648	3.9	2.3
541511	Custom computer programming services	30	109 540	25 566	6 288	502	2.7	.8
541512	Computer systems design services	17	8 456	4 782	1 043	134	18.9	21.7
5416	Management, scientific, & technical consulting services	33	10 114	5 163	1 178	176	30.3	10.8
54161	Management consulting services	23	7 306	3 754	891	138	38.6	12.0
541611	Administrative management & general management consulting service	11	5 866	3 136	738	113	28.2	11.8
5417	Scientific research & development services	10	D	D	D	b	D	D
5418	Advertising & related services	13	6 130	2 383	512	121	58.2	4.9
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHRISTIAN COUNTY, IL							
54	**Professional, scientific, & technical services**	**35**	**6 896**	**2 300**	**568**	**140**	**65.0**	**9.3**
541	Professional, scientific, & technical services	35	6 896	2 300	568	140	65.0	9.3
5411	Legal services	16	3 703	1 387	289	61	45.8	17.0
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 898	723	245	62	81.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 898	723	245	62	81.1	–
	CLARK COUNTY, IL							
54	**Professional, scientific, & technical services**	**20**	**3 595**	**1 367**	**279**	**61**	**70.0**	**5.7**
541	Professional, scientific, & technical services	20	3 595	1 367	279	61	70.0	5.7
	CLAY COUNTY, IL							
54	**Professional, scientific, & technical services**	**18**	**5 217**	**1 589**	**319**	**60**	**77.8**	**6.1**
541	Professional, scientific, & technical services	18	5 217	1 589	319	60	77.8	6.1
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	CLINTON COUNTY, IL							
54	**Professional, scientific, & technical services**	**34**	**8 556**	**3 737**	**840**	**197**	**51.4**	**3.2**
541	Professional, scientific, & technical services	34	8 556	3 737	840	197	51.4	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 552	643	170	87	68.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 552	643	170	87	68.2	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	COLES COUNTY, IL							
54	**Professional, scientific, & technical services**	**77**	**37 470**	**12 186**	**2 636**	**387**	**28.6**	**1.8**
541	Professional, scientific, & technical services	77	37 470	12 186	2 636	387	28.6	1.8
5411	Legal services	28	13 876	4 317	966	145	27.1	1.9
54111	Offices of lawyers	25	12 903	3 935	879	130	28.3	2.1
541110	Offices of lawyers	25	12 903	3 935	879	130	28.3	2.1
5411101	Offices of lawyers (except legal aid societies)	25	12 903	3 935	879	130	28.3	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	6 482	3 163	532	107	53.0	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	6 482	3 163	532	107	53.0	1.5
541211	Offices of certified public accountants	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	4 098	1 661	343	52	37.6	–
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
541511	Custom computer programming services	4	D	D	D	b	D	D
	COOK COUNTY, IL							
54	**Professional, scientific, & technical services**	**15 689**	**23 915 121**	**9 267 551**	**2 068 621**	**178 223**	**14.8**	**6.1**
541	Professional, scientific, & technical services	15 689	23 915 121	9 267 551	2 068 621	178 223	14.8	6.1
5411	Legal services	4 217	5 757 969	2 250 715	463 970	36 165	14.4	5.0
54111	Offices of lawyers	4 129	5 678 647	2 222 688	457 573	35 370	14.5	4.6
541110	Offices of lawyers	4 129	5 678 647	2 222 688	457 573	35 370	14.5	4.6
5411101	Offices of lawyers (except legal aid societies)	4 129	5 678 647	2 222 688	457 573	35 370	14.5	4.6
54119	Other legal services	88	79 322	28 027	6 397	795	6.9	31.2
541191	Title abstract & settlement offices	65	73 071	25 901	6 049	741	6.1	30.3
541199	All other legal services	23	6 251	2 126	348	54	15.5	42.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 913	2 571 216	1 048 578	234 316	28 240	9.3	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 913	2 571 216	1 048 578	234 316	28 240	9.3	5.1
541211	Offices of certified public accountants	1 117	1 914 853	735 010	162 648	15 117	7.7	2.2
541213	Tax return preparation services	150	35 634	14 733	5 408	3 608	24.9	7.1
541214	Payroll services	76	460 064	226 988	50 343	6 933	4.3	13.0
541219	Other accounting services	570	160 665	71 847	15 917	2 582	39.4	16.0
5413	Architectural, engineering, & related services	1 657	2 996 180	1 168 388	265 832	23 838	21.6	4.3
54131	Architectural services	589	516 491	214 761	44 598	4 479	24.4	2.8
541310	Architectural services	589	516 491	214 761	44 598	4 479	24.4	2.8
54133	Engineering services	812	2 166 103	801 805	185 669	15 507	22.6	4.1
541330	Engineering services	812	2 166 103	801 805	185 669	15 507	22.6	4.1
54134	Drafting services	41	17 148	9 928	2 641	276	10.0	.8
541340	Drafting services	41	17 148	9 928	2 641	276	10.0	.8
54135	Building inspection services	56	15 819	5 564	1 322	197	30.5	12.7
541350	Building inspection services	56	15 819	5 564	1 322	197	30.5	12.7
54137	Surveying & mapping (except geophysical) services	71	31 857	17 771	3 793	519	31.3	4.1
541370	Surveying & mapping (except geophysical) services	71	31 857	17 771	3 793	519	31.3	4.1
54138	Testing laboratories	85	248 298	118 308	27 551	2 839	7.0	9.2
541380	Testing laboratories	85	248 298	118 308	27 551	2 839	7.0	9.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COOK COUNTY, IL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	1 036	695 050	224 009	50 642	5 037	25.6	6.6
54141	Interior design services	294	189 105	52 065	10 946	1 251	28.6	3.8
541410	Interior design services	294	189 105	52 065	10 946	1 251	28.6	3.8
54142	Industrial design services	38	29 259	8 412	1 466	149	16.2	2.2
541420	Industrial design services	38	29 259	8 412	1 466	149	16.2	2.2
54143	Graphic design services	689	470 783	161 815	37 893	3 562	25.0	7.3
541430	Graphic design services	689	470 783	161 815	37 893	3 562	25.0	7.3
5414301	Graphic design services (except commercial art & medical artists)	592	417 685	146 242	33 817	3 219	23.7	7.0
5414302	Commercial art	96	D	D	D	e	D	D
54149	Other specialized design services	15	5 903	1 717	337	75	31.7	67.4
541490	Other specialized design services	15	5 903	1 717	337	75	31.7	67.4
5415	Computer systems design & related services	2 012	4 047 393	1 419 488	363 400	22 943	11.6	8.6
54151	Computer systems design & related services	2 012	4 047 393	1 419 488	363 400	22 943	11.6	8.6
541511	Custom computer programming services	884	1 112 909	598 492	128 783	8 748	12.8	6.2
541512	Computer systems design services	853	1 169 482	499 253	112 038	7 796	24.5	22.7
5415121	Computer systems integrators	208	680 248	287 817	61 765	4 335	11.3	19.2
5415122	Computer systems consultants (except systems integrators)	645	489 234	211 436	50 273	3 461	42.8	27.7
541513	Computer facilities management services	33	D	D	D	i	D	D
541519	Other computer related services	242	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	2 654	3 645 827	1 754 322	382 443	29 310	14.9	6.8
54161	Management consulting services	2 262	3 386 445	1 664 848	365 902	27 623	13.6	6.8
541611	Administrative management & general management consulting service	942	1 721 608	935 278	199 130	12 668	10.2	6.3
541612	Human resources & executive search consulting services	626	733 264	389 248	91 868	6 565	17.3	5.7
5416121	Actuarial consulting	35	60 260	29 745	6 709	390	8.0	3.8
5416122	Executive placement services	317	333 956	182 297	37 669	2 696	20.1	6.8
5416123	Human resources & personnel management consulting	274	339 048	177 206	47 490	3 479	16.3	5.0
541613	Marketing consulting services	528	631 953	222 285	48 315	6 491	19.9	9.4
541614	Process, physical distribution, & logistics consulting services	106	272 780	108 999	24 747	1 610	7.0	7.6
541618	Other management consulting services	60	26 840	9 038	1 842	289	45.4	4.8
54162	Environmental consulting services	105	64 906	22 188	4 721	624	50.6	8.0
541620	Environmental consulting services	105	64 906	22 188	4 721	624	50.6	8.0
54169	Other scientific & technical consulting services	287	194 476	67 286	11 820	1 063	27.1	6.4
541690	Other scientific & technical consulting services	287	194 476	67 286	11 820	1 063	27.1	6.4
5417	Scientific research & development services	95	242 306	51 728	12 142	1 645	15.4	4.1
54171	R&D in the physical, engineering, & life sciences	74	195 821	39 265	9 392	1 159	17.3	4.1
541710	R&D in the physical, engineering, & life sciences	74	195 821	39 265	9 392	1 159	17.3	4.1
5417101	R&D in the physical & engineering sciences	36	105 826	19 100	4 526	473	15.2	5.0
5417102	Research & development in the life sciences	38	89 995	20 165	4 866	686	19.9	3.0
54172	Research & development in the social sciences & humanities	21	46 485	12 463	2 750	486	7.4	4.2
541720	R&D in the social sciences & humanities	21	46 485	12 463	2 750	486	7.4	4.2
5418	Advertising & related services	1 347	3 161 132	1 044 959	223 194	20 755	14.4	6.1
54181	Advertising agencies	480	1 369 501	616 438	128 121	9 137	5.4	6.0
541810	Advertising agencies	480	1 369 501	616 438	128 121	9 137	5.4	6.0
54182	Public relations agencies	245	293 802	106 701	22 823	1 952	21.9	4.8
541820	Public relations agencies	245	293 802	106 701	22 823	1 952	21.9	4.8
54183	Media buying services	36	36 177	16 237	3 742	324	5.2	25.1
541830	Media buying services	36	36 177	16 237	3 742	324	5.2	25.1
54184	Media representatives	137	178 299	67 578	15 576	1 566	11.1	16.2
541840	Media representatives	137	178 299	67 578	15 576	1 566	11.1	16.2
5418401	Radio & television advertising representatives	58	75 693	35 041	8 530	920	4.9	18.9
5418402	Publishers' advertising representatives	79	102 606	32 537	7 046	646	15.6	14.2
54185	Display advertising	60	161 909	30 933	7 535	1 716	25.5	.8
541850	Display advertising	60	161 909	30 933	7 535	1 716	25.5	.8
5418501	Display advertising (except outdoor)	28	94 569	17 760	4 060	1 437	29.6	–
5418502	Outdoor advertising services	32	67 340	13 173	3 475	279	19.8	1.9
54186	Direct mail advertising	127	425 013	127 416	28 843	4 238	14.9	11.9
541860	Direct mail advertising	127	425 013	127 416	28 843	4 238	14.9	11.9
54187	Advertising material distribution services	20	65 792	9 790	1 913	298	9.5	1.4
541870	Advertising material distribution services	20	65 792	9 790	1 913	298	9.5	1.4
54189	Other services related to advertising	242	630 639	69 866	14 641	1 524	29.1	.9
541890	Other services related to advertising	242	630 639	69 866	14 641	1 524	29.1	.9
5418902	Advertising specialties goods distributor	147	587 620	57 597	12 532	1 193	28.2	.5
5418903	Sign painting & lettering shop	68	14 796	4 570	1 050	195	47.3	10.7
5418909	All other advertising	25	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	758	798 048	305 364	72 682	10 290	16.4	9.0
54191	Marketing research & public opinion polling	197	476 775	207 154	51 164	7 082	15.1	6.5
541910	Marketing research & public opinion polling	197	476 775	207 154	51 164	7 082	15.1	6.5
54192	Photographic services	454	244 644	69 001	15 778	2 466	21.6	9.0
541921	Photographic studios, portrait	250	81 371	23 947	4 989	1 205	27.3	15.3
541922	Commercial photography	204	163 273	45 054	10 789	1 261	18.8	5.9
54193	Translation & interpretation services	28	10 446	3 557	825	152	19.5	3.5
541930	Translation & interpretation services	28	10 446	3 557	825	152	19.5	3.5
54199	All other professional, scientific, & technical services	79	66 183	25 652	4 915	590	6.7	28.2
541990	All other professional, scientific, & technical services	79	66 183	25 652	4 915	590	6.7	28.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CRAWFORD COUNTY, IL							
54	**Professional, scientific, & technical services**	**27**	**8 363**	**2 484**	**634**	**108**	**74.1**	**2.4**
541	Professional, scientific, & technical services	27	8 363	2 484	634	108	74.1	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 194	398	121	37	50.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 194	398	121	37	50.3	–
5415	Computer systems design & related services	1	D	D	D	a	D	D
54151	Computer systems design & related services	1	D	D	D	a	D	D
	CUMBERLAND COUNTY, IL							
54	**Professional, scientific, & technical services**	**6**	**877**	**205**	**35**	**11**	**53.9**	**16.5**
541	Professional, scientific, & technical services	6	877	205	35	11	53.9	16.5
	DEKALB COUNTY, IL							
54	**Professional, scientific, & technical services**	**106**	**28 162**	**7 822**	**1 838**	**321**	**50.1**	**15.0**
541	Professional, scientific, & technical services	106	28 162	7 822	1 838	321	50.1	15.0
5411	Legal services	33	8 570	1 604	358	87	60.8	3.9
54111	Offices of lawyers	33	8 570	1 604	358	87	60.8	3.9
541110	Offices of lawyers	33	8 570	1 604	358	87	60.8	3.9
5411101	Offices of lawyers (except legal aid societies)	33	8 570	1 604	358	87	60.8	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	3 558	1 220	341	61	66.1	17.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	3 558	1 220	341	61	66.1	17.3
5413	Architectural, engineering, & related services	10	2 777	946	223	42	85.2	–
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	13	4 995	1 452	332	34	16.0	62.0
54151	Computer systems design & related services	13	4 995	1 452	332	34	16.0	62.0
5416	Management, scientific, & technical consulting services	11	2 978	1 009	221	27	64.1	–
5418	Advertising & related services	6	2 644	976	202	30	19.5	–
	DE WITT COUNTY, IL							
54	**Professional, scientific, & technical services**	**21**	**4 468**	**1 535**	**369**	**63**	**35.6**	**–**
541	Professional, scientific, & technical services	21	4 468	1 535	369	63	35.6	–
	DOUGLAS COUNTY, IL							
54	**Professional, scientific, & technical services**	**23**	**3 257**	**1 138**	**254**	**58**	**51.6**	**4.5**
541	Professional, scientific, & technical services	23	3 257	1 138	254	58	51.6	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 075	373	84	15	23.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 075	373	84	15	23.2	–
	DUPAGE COUNTY, IL							
54	**Professional, scientific, & technical services**	**4 099**	**4 200 762**	**1 475 628**	**323 292**	**32 018**	**20.2**	**7.1**
541	Professional, scientific, & technical services	4 099	4 200 762	1 475 628	323 292	32 018	20.2	7.1
5411	Legal services	593	241 428	96 166	19 246	2 396	36.5	9.3
54111	Offices of lawyers	569	226 036	90 156	18 002	2 228	38.0	7.2
541110	Offices of lawyers	569	226 036	90 156	18 002	2 228	38.0	7.2
5411101	Offices of lawyers (except legal aid societies)	569	226 036	90 156	18 002	2 228	38.0	7.2
54119	Other legal services	24	15 392	6 010	1 244	168	14.1	40.5
541191	Title abstract & settlement offices	16	10 895	4 342	856	119	13.0	54.5
541199	All other legal services	8	4 497	1 668	388	49	16.6	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	518	273 030	122 956	25 864	4 295	30.2	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	518	273 030	122 956	25 864	4 295	30.2	5.0
541211	Offices of certified public accountants	314	163 255	71 804	15 978	1 736	28.4	4.8
541213	Tax return preparation services	32	6 212	2 008	622	371	56.8	1.0
541214	Payroll services	19	54 099	25 098	4 692	1 477	31.9	5.0
541219	Other accounting services	153	49 464	24 046	4 572	711	31.0	6.1
5413	Architectural, engineering, & related services	562	684 160	283 735	65 677	5 830	22.4	4.9
54131	Architectural services	120	78 992	35 062	6 711	693	32.2	1.0
541310	Architectural services	120	78 992	35 062	6 711	693	32.2	1.0
54133	Engineering services	368	528 742	213 906	51 676	4 310	22.4	5.7
541330	Engineering services	368	528 742	213 906	51 676	4 310	22.4	5.7
54134	Drafting services	6	D	D	D	b	D	D
541340	Drafting services	6	D	D	D	b	D	D
54135	Building inspection services	17	6 813	2 696	486	79	6.3	–
541350	Building inspection services	17	6 813	2 696	486	79	6.3	–
54137	Surveying & mapping (except geophysical) services	23	16 131	9 268	1 790	242	3.7	1.7
541370	Surveying & mapping (except geophysical) services	23	16 131	9 268	1 790	242	3.7	1.7
54138	Testing laboratories	27	49 948	20 868	4 597	462	15.4	4.0
541380	Testing laboratories	27	49 948	20 868	4 597	462	15.4	4.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DUPAGE COUNTY, IL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	236	96 779	25 227	5 684	801	42.0	4.6
54141	Interior design services	87	32 662	8 122	1 845	302	46.7	2.7
541410	Interior design services	87	32 662	8 122	1 845	302	46.7	2.7
54143	Graphic design services	128	58 882	15 607	3 463	443	38.6	6.0
541430	Graphic design services	128	58 882	15 607	3 463	443	38.6	6.0
5414301	Graphic design services (except commercial art & medical artists)	108	56 498	14 873	3 300	404	37.1	6.0
5414302	Commercial art	20	2 384	734	163	39	74.2	6.1
5415	Computer systems design & related services	1 006	1 670 300	611 143	131 907	9 856	13.6	9.6
54151	Computer systems design & related services	1 006	1 670 300	611 143	131 907	9 856	13.6	9.6
541511	Custom computer programming services	429	569 110	301 633	64 576	4 689	22.4	14.3
541512	Computer systems design services	426	989 717	265 158	59 731	4 350	6.8	7.7
5415121	Computer systems integrators	113	510 517	177 369	40 695	2 784	3.4	9.1
5415122	Computer systems consultants (except systems integrators)	313	479 200	87 789	19 036	1 566	10.4	6.3
541513	Computer facilities management services	18	D	D	D	e	D	D
541519	Other computer related services	133	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	695	419 141	179 520	38 754	3 720	35.2	4.3
54161	Management consulting services	561	363 252	158 292	33 749	3 152	33.3	4.5
541611	Administrative management & general management consulting service	210	130 757	62 136	13 541	1 411	32.0	7.6
541612	Human resources & executive search consulting services	172	97 680	44 735	8 880	814	45.2	3.3
5416122	Executive placement services	100	70 127	34 367	6 753	619	34.8	1.7
5416123	Human resources & personnel management consulting	66	23 256	7 591	1 466	159	74.3	8.8
541613	Marketing consulting services	122	82 560	21 815	4 379	457	36.7	3.0
541614	Process, physical distribution, & logistics consulting services	33	44 022	24 910	5 810	377	7.3	1.7
541618	Other management consulting services	24	8 233	4 696	1 139	93	18.8	–
54162	Environmental consulting services	43	36 226	13 300	3 341	357	46.1	.8
541620	Environmental consulting services	43	36 226	13 300	3 341	357	46.1	.8
54169	Other scientific & technical consulting services	91	19 663	7 928	1 664	211	49.7	6.6
541690	Other scientific & technical consulting services	91	19 663	7 928	1 664	211	49.7	6.6
5417	Scientific research & development services	38	56 059	18 423	4 859	460	11.8	2.0
54171	R&D in the physical, engineering, & life sciences	32	52 915	15 668	4 083	343	11.5	2.1
541710	R&D in the physical, engineering, & life sciences	32	52 915	15 668	4 083	343	11.5	2.1
5417101	R&D in the physical & engineering sciences	25	40 031	11 599	3 016	236	11.1	2.6
5418	Advertising & related services	305	637 505	99 417	23 373	3 389	12.5	4.2
54181	Advertising agencies	109	96 295	41 607	8 793	908	18.3	1.7
541810	Advertising agencies	109	96 295	41 607	8 793	908	18.3	1.7
54182	Public relations agencies	20	6 320	2 380	494	39	63.3	1.8
541820	Public relations agencies	20	6 320	2 380	494	39	63.3	1.8
54185	Display advertising	18	102 475	8 835	2 900	265	8.0	–
541850	Display advertising	18	102 475	8 835	2 900	265	8.0	–
5418501	Display advertising (except outdoor)	9	79 094	4 692	1 166	164	7.3	–
5418502	Outdoor advertising services	9	23 381	4 143	1 734	101	10.4	–
54186	Direct mail advertising	54	134 104	18 569	4 599	863	20.5	9.6
541860	Direct mail advertising	54	134 104	18 569	4 599	863	20.5	9.6
54187	Advertising material distribution services	3	20 782	3 618	904	147	D	19.1
541870	Advertising material distribution services	3	20 782	3 618	904	147	D	19.1
54189	Other services related to advertising	84	D	D	D	g	D	D
541890	Other services related to advertising	84	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	52	251 880	15 860	3 799	339	6.2	.5
5418903	Sign painting & lettering shop	20	D	D	D	b	D	D
5418909	All other advertising	12	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	146	122 360	39 041	7 928	1 271	18.7	16.4
54191	Marketing research & public opinion polling	40	92 131	31 126	6 245	903	8.4	16.8
541910	Marketing research & public opinion polling	40	92 131	31 126	6 245	903	8.4	16.8
54192	Photographic services	83	17 167	5 380	1 141	287	37.1	9.9
541921	Photographic studios, portrait	61	12 824	3 791	816	231	27.7	13.2
541922	Commercial photography	22	4 343	1 589	325	56	65.1	–
54199	All other professional, scientific, & technical services	18	12 574	2 383	514	72	69.0	21.9
541990	All other professional, scientific, & technical services	18	12 574	2 383	514	72	69.0	21.9
	EDGAR COUNTY, IL							
54	**Professional, scientific, & technical services**	**29**	**7 374**	**2 231**	**537**	**127**	**44.1**	**6.5**
541	Professional, scientific, & technical services	29	7 374	2 231	537	127	44.1	6.5
5411	Legal services	14	3 130	994	226	54	45.1	15.3
54111	Offices of lawyers	11	2 888	824	185	48	48.2	14.1
541110	Offices of lawyers	11	2 888	824	185	48	48.2	14.1
5411101	Offices of lawyers (except legal aid societies)	11	2 888	824	185	48	48.2	14.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 515	699	192	47	33.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 515	699	192	47	33.4	–
	EDWARDS COUNTY, IL							
54	**Professional, scientific, & technical services**	**8**	**735**	**141**	**53**	**15**	**86.4**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EFFINGHAM COUNTY, IL							
54	**Professional, scientific, & technical services**	**47**	**72 499**	**15 396**	**3 513**	**560**	**5.0**	**1.2**
541	Professional, scientific, & technical services	47	72 499	15 396	3 513	560	5.0	1.2
5411	Legal services	12	3 933	1 582	368	64	27.5	–
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5418	Advertising & related services	6	D	D	D	e	D	D
54184	Media representatives	1	D	D	D	e	D	D
541840	Media representatives	1	D	D	D	e	D	D
5418402	Publishers' advertising representatives	1	D	D	D	e	D	D
	FAYETTE COUNTY, IL							
54	**Professional, scientific, & technical services**	**18**	**3 976**	**1 815**	**459**	**93**	**34.3**	**–**
541	Professional, scientific, & technical services	18	3 976	1 815	459	93	34.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	977	541	156	45	55.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	977	541	156	45	55.3	–
	FORD COUNTY, IL							
54	**Professional, scientific, & technical services**	**21**	**3 091**	**998**	**284**	**52**	**46.6**	**3.7**
541	Professional, scientific, & technical services	21	3 091	998	284	52	46.6	3.7
	FRANKLIN COUNTY, IL							
54	**Professional, scientific, & technical services**	**40**	**8 941**	**2 254**	**540**	**133**	**55.0**	**1.3**
541	Professional, scientific, & technical services	40	8 941	2 254	540	133	55.0	1.3
5411	Legal services	22	5 598	1 210	284	63	51.7	.6
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	1 937	769	179	35	35.9	–
	FULTON COUNTY, IL							
54	**Professional, scientific, & technical services**	**25**	**5 223**	**1 830**	**438**	**90**	**44.4**	**14.0**
541	Professional, scientific, & technical services	25	5 223	1 830	438	90	44.4	14.0
5411	Legal services	13	3 209	1 252	280	54	36.1	–
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	889	228	68	20	97.6	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	889	228	68	20	97.6	.4
	GALLATIN COUNTY, IL							
54	**Professional, scientific, & technical services**	**7**	**655**	**329**	**82**	**14**	**37.7**	**14.5**
	GREENE COUNTY, IL							
54	**Professional, scientific, & technical services**	**14**	**2 024**	**758**	**183**	**56**	**44.4**	**7.5**
541	Professional, scientific, & technical services	14	2 024	758	183	56	44.4	7.5
	GRUNDY COUNTY, IL							
54	**Professional, scientific, & technical services**	**53**	**17 282**	**6 586**	**1 288**	**194**	**55.6**	**5.2**
541	Professional, scientific, & technical services	53	17 282	6 586	1 288	194	55.6	5.2
5411	Legal services	19	7 865	1 795	391	75	37.9	–
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 639	634	167	35	91.5	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 639	634	167	35	91.5	8.5
541219	Other accounting services	7	1 411	557	148	29	90.1	9.9
5413	Architectural, engineering, & related services	7	5 091	3 380	569	54	68.0	5.0
	HAMILTON COUNTY, IL							
54	**Professional, scientific, & technical services**	**10**	**1 324**	**331**	**92**	**23**	**44.3**	**38.7**
541	Professional, scientific, & technical services	10	1 324	331	92	23	44.3	38.7

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HANCOCK COUNTY, IL							
54	**Professional, scientific, & technical services**	**14**	**2 916**	**651**	**175**	**43**	**66.4**	**3.3**
541	Professional, scientific, & technical services	14	2 916	651	175	43	66.4	3.3
	HARDIN COUNTY, IL							
54	**Professional, scientific, & technical services**	**5**	**262**	**57**	**14**	**9**	**43.1**	**55.3**
	HENDERSON COUNTY, IL							
54	**Professional, scientific, & technical services**	**5**	**716**	**139**	**37**	**15**	**88.1**	**8.4**
	HENRY COUNTY, IL							
54	**Professional, scientific, & technical services**	**52**	**10 986**	**4 007**	**774**	**185**	**45.9**	**16.4**
541	Professional, scientific, & technical services	52	10 986	4 007	774	185	45.9	16.4
5411	Legal services	25	4 922	1 743	371	78	40.2	6.2
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 004	881	208	60	34.3	65.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 004	881	208	60	34.3	65.7
541219	Other accounting services	3	D	D	D	b	D	D
	IROQUOIS COUNTY, IL							
54	**Professional, scientific, & technical services**	**27**	**5 070**	**1 409**	**336**	**68**	**47.4**	**23.9**
541	Professional, scientific, & technical services	27	5 070	1 409	336	68	47.4	23.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 930	426	96	23	37.2	62.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 930	426	96	23	37.2	62.8
	JACKSON COUNTY, IL							
54	**Professional, scientific, & technical services**	**96**	**37 229**	**14 632**	**3 334**	**664**	**37.3**	**8.0**
541	Professional, scientific, & technical services	96	37 229	14 632	3 334	664	37.3	8.0
5411	Legal services	39	13 828	5 455	1 156	196	38.4	5.1
54111	Offices of lawyers	37	D	D	D	c	D	D
541110	Offices of lawyers	37	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	37	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 446	1 496	417	156	44.0	16.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 446	1 496	417	156	44.0	16.1
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	8 237	3 642	899	116	43.8	3.0
5415	Computer systems design & related services	8	4 010	2 043	408	69	41.8	.9
54151	Computer systems design & related services	8	4 010	2 043	408	69	41.8	.9
5416	Management, scientific, & technical consulting services	9	3 616	1 125	249	32	7.1	12.1
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
	JASPER COUNTY, IL							
54	**Professional, scientific, & technical services**	**9**	**2 673**	**1 678**	**386**	**72**	**87.4**	**3.7**
541	Professional, scientific, & technical services	9	2 673	1 678	386	72	87.4	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
	JEFFERSON COUNTY, IL							
54	**Professional, scientific, & technical services**	**61**	**29 127**	**12 198**	**2 694**	**386**	**30.4**	**4.0**
541	Professional, scientific, & technical services	61	29 127	12 198	2 694	386	30.4	4.0
5411	Legal services	18	7 765	3 738	872	102	18.7	10.0
54111	Offices of lawyers	18	7 765	3 738	872	102	18.7	10.0
541110	Offices of lawyers	18	7 765	3 738	872	102	18.7	10.0
5411101	Offices of lawyers (except legal aid societies)	18	7 765	3 738	872	102	18.7	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 766	2 106	441	102	46.7	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 766	2 106	441	102	46.7	8.5
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	13 082	5 140	1 112	137	31.2	–
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
	JERSEY COUNTY, IL							
54	**Professional, scientific, & technical services**	**20**	**6 271**	**3 104**	**490**	**85**	**54.3**	**.5**
541	Professional, scientific, & technical services	20	6 271	3 104	490	85	54.3	.5
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JO DAVIESS COUNTY, IL							
54	**Professional, scientific, & technical services**	**46**	**13 950**	**4 037**	**727**	**116**	**20.3**	**4.1**
541	Professional, scientific, & technical services	46	13 950	4 037	727	116	20.3	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 432	752	118	20	28.1	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 432	752	118	20	28.1	11.3
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	JOHNSON COUNTY, IL							
54	**Professional, scientific, & technical services**	**12**	**3 129**	**944**	**215**	**55**	**22.6**	**3.4**
541	Professional, scientific, & technical services	12	3 129	944	215	55	22.6	3.4
	KANE COUNTY, IL							
54	**Professional, scientific, & technical services**	**955**	**541 441**	**225 658**	**50 822**	**6 298**	**34.3**	**14.7**
541	Professional, scientific, & technical services	955	541 441	225 658	50 822	6 298	34.3	14.7
5411	Legal services	197	81 622	30 706	6 513	841	39.6	8.6
54111	Offices of lawyers	186	75 448	28 052	5 923	750	41.0	4.5
541110	Offices of lawyers	186	75 448	28 052	5 923	750	41.0	4.5
5411101	Offices of lawyers (except legal aid societies)	186	75 448	28 052	5 923	750	41.0	4.5
54119	Other legal services	11	6 174	2 654	590	91	22.2	58.8
541191	Title abstract & settlement offices	8	5 360	2 097	482	70	16.3	67.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	129	91 879	55 593	13 621	1 932	12.8	48.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	129	91 879	55 593	13 621	1 932	12.8	48.2
541211	Offices of certified public accountants	61	69 481	40 638	9 702	1 061	9.6	60.1
541213	Tax return preparation services	13	3 901	1 746	664	420	11.9	2.7
541219	Other accounting services	53	D	D	D	c	D	D
5413	Architectural, engineering, & related services	134	107 358	37 190	8 050	934	58.3	.6
54131	Architectural services	29	14 783	5 970	1 426	164	26.0	.4
541310	Architectural services	29	14 783	5 970	1 426	164	26.0	.4
54133	Engineering services	77	71 966	23 024	4 985	517	76.6	.6
541330	Engineering services	77	71 966	23 024	4 985	517	76.6	.6
54137	Surveying & mapping (except geophysical) services	11	4 610	2 493	496	73	20.2	–
541370	Surveying & mapping (except geophysical) services	11	4 610	2 493	496	73	20.2	–
54138	Testing laboratories	6	14 636	5 117	1 026	161	10.8	–
541380	Testing laboratories	6	14 636	5 117	1 026	161	10.8	–
5414	Specialized design services	62	26 658	7 735	1 400	216	38.6	6.0
54141	Interior design services	16	4 793	1 253	238	52	59.9	14.6
541410	Interior design services	16	4 793	1 253	238	52	59.9	14.6
54143	Graphic design services	38	19 865	5 836	1 021	146	30.0	4.2
541430	Graphic design services	38	19 865	5 836	1 021	146	30.0	4.2
5414301	Graphic design services (except commercial art & medical artists)	30	17 598	5 178	894	110	22.5	4.8
5414302	Commercial art	8	2 267	658	127	36	87.8	–
5415	Computer systems design & related services	178	72 701	24 038	4 765	465	36.9	9.3
54151	Computer systems design & related services	178	72 701	24 038	4 765	465	36.9	9.3
541511	Custom computer programming services	79	D	D	D	e	D	D
541512	Computer systems design services	77	27 416	7 973	1 508	167	49.6	5.4
5415121	Computer systems integrators	20	15 578	2 492	460	57	27.5	3.4
5415122	Computer systems consultants (except systems integrators)	57	11 838	5 481	1 048	110	78.8	8.1
541519	Other computer related services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	142	74 613	48 379	11 509	1 212	32.6	12.0
54161	Management consulting services	111	65 566	44 329	10 703	1 107	25.8	13.6
541611	Administrative management & general management consulting service	44	37 530	29 184	8 238	642	16.0	3.4
541612	Human resources & executive search consulting services	25	9 246	6 191	737	149	41.8	37.0
5416122	Executive placement services	11	6 380	4 549	634	141	35.9	53.1
541613	Marketing consulting services	30	11 685	5 232	1 156	252	50.3	35.7
54162	Environmental consulting services	13	5 727	2 782	578	56	98.8	.3
541620	Environmental consulting services	13	5 727	2 782	578	56	98.8	.3
54169	Other scientific & technical consulting services	18	3 320	1 268	228	49	51.7	.6
541690	Other scientific & technical consulting services	18	3 320	1 268	228	49	51.7	.6
5418	Advertising & related services	65	55 604	12 374	2 861	386	22.0	4.1
54181	Advertising agencies	20	7 948	2 913	535	93	53.0	.3
541810	Advertising agencies	20	7 948	2 913	535	93	53.0	.3
54189	Other services related to advertising	23	35 588	6 773	1 651	192	5.3	1.0
541890	Other services related to advertising	23	35 588	6 773	1 651	192	5.3	1.0
5418902	Advertising specialties goods distributor	16	34 405	6 455	1 591	178	3.4	.6
5419	Other professional, scientific, & technical services	42	D	D	D	e	D	D
54192	Photographic services	29	7 973	2 049	473	118	35.0	27.3
541921	Photographic studios, portrait	19	4 666	1 294	281	78	50.0	–
541922	Commercial photography	10	3 307	755	192	40	13.9	65.9
54199	All other professional, scientific, & technical services	6	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	c	D	D

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KANKAKEE COUNTY, IL							
54	**Professional, scientific, & technical services**	**132**	**32 744**	**12 695**	**2 784**	**507**	**45.0**	**4.6**
541	Professional, scientific, & technical services	132	32 744	12 695	2 784	507	45.0	4.6
5411	Legal services	46	11 171	4 030	871	143	42.9	6.9
54111	Offices of lawyers	42	9 262	3 235	645	109	51.1	8.4
541110	Offices of lawyers	42	9 262	3 235	645	109	51.1	8.4
5411101	Offices of lawyers (except legal aid societies)	42	9 262	3 235	645	109	51.1	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	8 901	3 241	826	181	40.9	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	8 901	3 241	826	181	40.9	3.8
541211	Offices of certified public accountants	20	6 983	2 806	664	99	34.3	4.8
541213	Tax return preparation services	8	1 113	263	112	67	39.0	–
5413	Architectural, engineering, & related services	12	4 906	2 590	482	73	47.0	–
5418	Advertising & related services	6	3 029	1 203	287	39	33.1	–
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	KENDALL COUNTY, IL							
54	**Professional, scientific, & technical services**	**48**	**7 635**	**2 792**	**577**	**135**	**73.7**	**3.5**
541	Professional, scientific, & technical services	48	7 635	2 792	577	135	73.7	3.5
5411	Legal services	12	2 864	762	157	37	66.4	–
5413	Architectural, engineering, & related services	8	1 531	678	125	34	89.8	10.2
	KNOX COUNTY, IL							
54	**Professional, scientific, & technical services**	**52**	**19 599**	**7 067**	**1 563**	**263**	**29.0**	**5.1**
541	Professional, scientific, & technical services	52	19 599	7 067	1 563	263	29.0	5.1
5411	Legal services	17	7 587	2 665	520	92	32.7	–
54111	Offices of lawyers	17	7 587	2 665	520	92	32.7	–
541110	Offices of lawyers	17	7 587	2 665	520	92	32.7	–
5411101	Offices of lawyers (except legal aid societies)	17	7 587	2 665	520	92	32.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	5 781	2 247	551	85	16.2	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	5 781	2 247	551	85	16.2	7.1
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	LAKE COUNTY, IL							
54	**Professional, scientific, & technical services**	**2 204**	**1 676 284**	**697 115**	**148 100**	**14 385**	**22.9**	**6.1**
541	Professional, scientific, & technical services	2 204	1 676 284	697 115	148 100	14 385	22.9	6.1
5411	Legal services	310	131 392	52 713	11 598	1 033	37.1	10.4
54111	Offices of lawyers	297	122 126	49 822	10 962	941	38.9	8.0
541110	Offices of lawyers	297	122 126	49 822	10 962	941	38.9	8.0
5411101	Offices of lawyers (except legal aid societies)	297	122 126	49 822	10 962	941	38.9	8.0
54119	Other legal services	13	9 266	2 891	636	92	14.3	42.3
541191	Title abstract & settlement offices	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	257	90 481	36 244	8 255	1 355	38.9	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	257	90 481	36 244	8 255	1 355	38.9	7.5
541211	Offices of certified public accountants	159	69 532	27 417	6 032	658	32.3	5.4
541213	Tax return preparation services	22	5 241	1 844	680	325	55.4	4.9
541219	Other accounting services	72	D	D	D	c	D	D
5413	Architectural, engineering, & related services	270	195 405	83 359	17 783	1 666	26.9	9.7
54131	Architectural services	76	47 415	20 544	4 563	422	30.5	6.4
541310	Architectural services	76	47 415	20 544	4 563	422	30.5	6.4
54133	Engineering services	145	129 759	53 926	11 339	1 008	26.5	11.6
541330	Engineering services	145	129 759	53 926	11 339	1 008	26.5	11.6
54135	Building inspection services	17	2 845	1 325	286	33	22.9	13.4
541350	Building inspection services	17	2 845	1 325	286	33	22.9	13.4
54137	Surveying & mapping (except geophysical) services	18	6 421	3 670	768	112	23.2	6.5
541370	Surveying & mapping (except geophysical) services	18	6 421	3 670	768	112	23.2	6.5
54138	Testing laboratories	10	8 593	3 816	810	85	16.2	–
541380	Testing laboratories	10	8 593	3 816	810	85	16.2	–
5414	Specialized design services	119	66 389	16 662	3 926	407	26.5	5.7
54141	Interior design services	45	16 924	3 092	610	98	52.6	17.1
541410	Interior design services	45	16 924	3 092	610	98	52.6	17.1
54143	Graphic design services	67	46 909	12 380	3 114	297	14.4	2.0
541430	Graphic design services	67	46 909	12 380	3 114	297	14.4	2.0
5414301	Graphic design services (except commercial art & medical artists)	60	45 252	11 930	3 027	287	14.3	.7
5415	Computer systems design & related services	451	326 844	155 566	32 091	2 501	24.8	6.6
54151	Computer systems design & related services	451	326 844	155 566	32 091	2 501	24.8	6.6
541511	Custom computer programming services	189	D	D	D	f	D	D
541512	Computer systems design services	196	175 854	81 610	17 369	1 411	25.6	2.5
5415121	Computer systems integrators	37	121 143	54 936	12 400	1 027	7.8	.6
5415122	Computer systems consultants (except systems integrators)	159	54 711	26 674	4 969	384	64.8	6.7
541519	Other computer related services	60	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAKE COUNTY, IL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	498	637 330	286 182	59 519	5 689	13.7	2.6
54161	Management consulting services	412	608 980	274 734	57 126	5 467	11.8	2.7
541611	Administrative management & general management consulting service	169	488 120	229 793	48 025	4 645	4.9	1.8
541612	Human resources & executive search consulting services	113	64 994	27 913	5 514	518	37.8	3.9
5416122	Executive placement services	45	22 924	9 549	1 877	180	56.3	1.2
5416123	Human resources & personnel management consulting	63	39 354	17 105	3 382	326	28.0	3.3
541613	Marketing consulting services	100	38 272	9 376	1 804	183	53.8	10.3
541614	Process, physical distribution, & logistics consulting services	19	15 680	6 975	1 741	112	12.1	4.9
54162	Environmental consulting services	19	13 872	4 278	870	110	63.8	.2
541620	Environmental consulting services	19	13 872	4 278	870	110	63.8	.2
54169	Other scientific & technical consulting services	67	14 478	7 170	1 523	112	44.4	1.8
541690	Other scientific & technical consulting services	67	14 478	7 170	1 523	112	44.4	1.8
5417	Scientific research & development services	30	54 579	21 037	4 502	340	6.9	7.8
54171	R&D in the physical, engineering, & life sciences	21	50 815	18 600	3 980	246	3.5	5.5
541710	R&D in the physical, engineering, & life sciences	21	50 815	18 600	3 980	246	3.5	5.5
5417101	R&D in the physical & engineering sciences	13	D	D	D	c	D	D
5417102	Research & development in the life sciences	8	D	D	D	b	D	D
5418	Advertising & related services	165	102 215	26 081	6 048	687	44.5	10.6
54181	Advertising agencies	50	16 971	6 286	1 430	140	29.7	5.3
541810	Advertising agencies	50	16 971	6 286	1 430	140	29.7	5.3
54182	Public relations agencies	29	10 515	3 488	713	63	47.3	2.8
541820	Public relations agencies	29	10 515	3 488	713	63	47.3	2.8
54186	Direct mail advertising	17	30 473	4 547	1 216	172	86.5	–
541860	Direct mail advertising	17	30 473	4 547	1 216	172	86.5	–
54189	Other services related to advertising	38	D	D	D	c	D	D
541890	Other services related to advertising	38	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	25	25 144	4 468	1 033	125	20.4	5.8
5418909	All other advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	104	71 649	19 271	4 378	707	17.1	7.2
54191	Marketing research & public opinion polling	36	55 752	14 540	3 345	458	10.5	7.4
541910	Marketing research & public opinion polling	36	55 752	14 540	3 345	458	10.5	7.4
54192	Photographic services	54	12 303	3 817	827	201	45.9	7.0
541921	Photographic studios, portrait	36	9 903	2 965	641	172	36.5	8.5
541922	Commercial photography	18	2 400	852	186	29	84.7	.8
54199	All other professional, scientific, & technical services	12	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	12	D	D	D	b	D	D
	LA SALLE COUNTY, IL							
54	**Professional, scientific, & technical services**	**154**	**55 984**	**24 012**	**6 041**	**877**	**36.3**	**14.6**
541	Professional, scientific, & technical services	154	55 984	24 012	6 041	877	36.3	14.6
5411	Legal services	57	23 132	9 615	2 452	319	25.3	5.0
54111	Offices of lawyers	53	D	D	D	e	D	D
541110	Offices of lawyers	53	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	7 488	3 007	776	173	55.3	12.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	7 488	3 007	776	173	55.3	12.2
541211	Offices of certified public accountants	20	4 133	1 804	448	76	63.6	4.7
541213	Tax return preparation services	4	1 113	205	78	43	22.0	–
541219	Other accounting services	11	2 242	998	250	54	56.4	32.2
5413	Architectural, engineering, & related services	20	10 192	5 591	1 210	174	40.4	2.5
5418	Advertising & related services	7	3 684	337	75	22	78.4	.5
5419	Other professional, scientific, & technical services	14	D	D	D	c	D	D
54192	Photographic services	12	6 876	2 992	574	130	11.9	82.8
541921	Photographic studios, portrait	10	D	D	D	c	D	D
	LAWRENCE COUNTY, IL							
54	**Professional, scientific, & technical services**	**20**	**4 768**	**1 857**	**389**	**75**	**41.8**	**1.0**
541	Professional, scientific, & technical services	20	4 768	1 857	389	75	41.8	1.0
5418	Advertising & related services	2	D	D	D	a	D	D
	LEE COUNTY, IL							
54	**Professional, scientific, & technical services**	**35**	**14 546**	**6 188**	**1 427**	**186**	**17.0**	**8.9**
541	Professional, scientific, & technical services	35	14 546	6 188	1 427	186	17.0	8.9
5411	Legal services	16	3 183	1 004	215	52	32.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
541211	Offices of certified public accountants	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	5 370	3 239	731	77	–	1.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LIVINGSTON COUNTY, IL							
54	**Professional, scientific, & technical services**	**49**	**10 533**	**4 016**	**892**	**154**	**47.8**	**4.7**
541	Professional, scientific, & technical services	49	10 533	4 016	892	154	47.8	4.7
5411	Legal services	23	4 980	2 152	507	81	35.0	5.6
54111	Offices of lawyers	23	4 980	2 152	507	81	35.0	5.6
541110	Offices of lawyers	23	4 980	2 152	507	81	35.0	5.6
5411101	Offices of lawyers (except legal aid societies)	23	4 980	2 152	507	81	35.0	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 074	201	54	19	88.9	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 074	201	54	19	88.9	1.6
5413	Architectural, engineering, & related services	5	3 057	1 293	250	39	45.5	4.9
	LOGAN COUNTY, IL							
54	**Professional, scientific, & technical services**	**32**	**7 628**	**1 983**	**504**	**101**	**37.9**	**47.9**
541	Professional, scientific, & technical services	32	7 628	1 983	504	101	37.9	47.9
5411	Legal services	14	4 127	627	179	34	29.6	68.0
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 613	807	194	46	38.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 613	807	194	46	38.8	–
	MCDONOUGH COUNTY, IL							
54	**Professional, scientific, & technical services**	**39**	**10 105**	**2 577**	**702**	**169**	**58.3**	**17.4**
541	Professional, scientific, & technical services	39	10 105	2 577	702	169	58.3	17.4
5411	Legal services	12	2 904	751	172	41	53.8	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 112	675	212	69	52.9	47.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 112	675	212	69	52.9	47.1
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	MCHENRY COUNTY, IL							
54	**Professional, scientific, & technical services**	**594**	**176 580**	**65 503**	**13 357**	**2 115**	**43.5**	**8.0**
541	Professional, scientific, & technical services	594	176 580	65 503	13 357	2 115	43.5	8.0
5411	Legal services	116	37 710	15 473	3 304	463	31.0	6.3
54111	Offices of lawyers	109	36 741	14 933	3 182	439	31.8	5.4
541110	Offices of lawyers	109	36 741	14 933	3 182	439	31.8	5.4
5411101	Offices of lawyers (except legal aid societies)	109	36 741	14 933	3 182	439	31.8	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	84	16 317	5 651	1 228	276	51.0	22.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	84	16 317	5 651	1 228	276	51.0	22.6
541211	Offices of certified public accountants	42	9 636	3 430	742	123	47.9	7.4
541213	Tax return preparation services	13	1 345	436	116	75	55.2	44.8
541219	Other accounting services	28	D	D	D	b	D	D
5413	Architectural, engineering, & related services	95	36 390	16 451	3 377	402	34.2	6.1
54131	Architectural services	20	5 487	2 152	508	63	43.6	9.3
541310	Architectural services	20	5 487	2 152	508	63	43.6	9.3
54133	Engineering services	53	25 217	11 770	2 369	271	34.2	6.1
541330	Engineering services	53	25 217	11 770	2 369	271	34.2	6.1
54135	Building inspection services	9	2 344	937	194	25	6.0	1.3
541350	Building inspection services	9	2 344	937	194	25	6.0	1.3
54137	Surveying & mapping (except geophysical) services	6	2 108	1 148	241	35	9.6	6.4
541370	Surveying & mapping (except geophysical) services	6	2 108	1 148	241	35	9.6	6.4
5414	Specialized design services	31	7 763	1 732	264	56	72.6	2.5
54143	Graphic design services	22	5 904	1 219	198	41	74.7	2.5
541430	Graphic design services	22	5 904	1 219	198	41	74.7	2.5
5414302	Commercial art	5	D	D	D	a	D	D
5415	Computer systems design & related services	112	23 651	8 642	1 580	156	76.5	5.7
54151	Computer systems design & related services	112	23 651	8 642	1 580	156	76.5	5.7
541511	Custom computer programming services	47	9 612	3 372	573	62	66.7	7.1
541512	Computer systems design services	52	12 440	4 823	937	85	84.3	5.4
5415122	Computer systems consultants (except systems integrators)	43	8 885	3 700	731	62	89.9	1.5
5416	Management, scientific, & technical consulting services	96	36 686	13 125	2 742	573	31.7	5.0
54161	Management consulting services	78	33 014	11 695	2 527	541	28.0	5.6
541611	Administrative management & general management consulting service	31	23 350	6 310	1 398	138	13.5	6.8
541612	Human resources & executive search consulting services	24	D	D	D	b	D	D
541613	Marketing consulting services	19	D	D	D	e	D	D
5418	Advertising & related services	40	14 407	3 509	684	131	43.1	14.0
54189	Other services related to advertising	10	6 526	1 133	227	40	24.3	17.1
541890	Other services related to advertising	10	6 526	1 133	227	40	24.3	17.1
5419	Other professional, scientific, & technical services	19	D	D	D	b	D	D
54192	Photographic services	18	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MCLEAN COUNTY, IL							
54	**Professional, scientific, & technical services**	**234**	**111 563**	**57 924**	**11 710**	**1 382**	**32.8**	**3.6**
541	Professional, scientific, & technical services	234	111 563	57 924	11 710	1 382	32.8	3.6
5411	Legal services	66	31 249	13 121	2 337	319	37.9	4.1
54111	Offices of lawyers	65	D	D	D	e	D	D
541110	Offices of lawyers	65	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	65	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	21 190	9 061	2 256	370	21.1	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	21 190	9 061	2 256	370	21.1	3.9
541211	Offices of certified public accountants	21	15 212	6 202	1 475	182	19.2	2.8
541213	Tax return preparation services	5	1 236	500	189	134	23.8	11.2
541219	Other accounting services	14	4 515	2 258	574	48	27.8	.9
5413	Architectural, engineering, & related services	25	18 546	9 576	1 983	235	26.0	1.9
54133	Engineering services	12	13 820	8 157	1 627	169	13.9	2.6
541330	Engineering services	12	13 820	8 157	1 627	169	13.9	2.6
5414	Specialized design services	13	3 324	845	218	55	57.9	5.1
54143	Graphic design services	6	2 509	660	164	35	45.9	5.0
541430	Graphic design services	6	2 509	660	164	35	45.9	5.0
5415	Computer systems design & related services	20	4 023	1 588	293	57	71.9	8.2
54151	Computer systems design & related services	20	4 023	1 588	293	57	71.9	8.2
5416	Management, scientific, & technical consulting services	34	14 025	5 575	1 143	118	53.3	2.1
54161	Management consulting services	21	11 191	4 382	941	89	43.4	1.3
541612	Human resources & executive search consulting services	8	5 795	2 366	440	45	40.7	.9
5417	Scientific research & development services	4	D	D	D	c	D	D
5418	Advertising & related services	14	6 596	2 555	581	89	31.2	6.5
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	MACON COUNTY, IL							
54	**Professional, scientific, & technical services**	**156**	**89 966**	**36 143**	**8 090**	**1 101**	**37.0**	**7.3**
541	Professional, scientific, & technical services	156	89 966	36 143	8 090	1 101	37.0	7.3
5411	Legal services	55	26 784	8 550	1 683	250	47.5	6.2
54111	Offices of lawyers	53	D	D	D	c	D	D
541110	Offices of lawyers	53	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	13 596	5 239	1 389	276	27.3	32.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	13 596	5 239	1 389	276	27.3	32.4
541211	Offices of certified public accountants	18	10 103	4 198	1 007	133	19.2	42.8
541213	Tax return preparation services	7	2 122	726	303	126	21.7	.6
541219	Other accounting services	8	1 371	315	79	17	95.6	4.4
5413	Architectural, engineering, & related services	31	21 302	9 309	2 142	253	52.6	1.4
54133	Engineering services	18	15 157	6 837	1 560	165	70.9	1.3
541330	Engineering services	18	15 157	6 837	1 560	165	70.9	1.3
5415	Computer systems design & related services	9	17 603	8 944	1 819	200	11.0	.7
54151	Computer systems design & related services	9	17 603	8 944	1 819	200	11.0	.7
541511	Custom computer programming services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	a	D	D
5418	Advertising & related services	9	5 690	2 567	781	50	6.4	–
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
	MACOUPIN COUNTY, IL							
54	**Professional, scientific, & technical services**	**46**	**23 289**	**6 978**	**1 367**	**254**	**24.8**	**4.5**
541	Professional, scientific, & technical services	46	23 289	6 978	1 367	254	24.8	4.5
5411	Legal services	15	3 020	671	162	47	32.0	2.8
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 234	1 116	250	66	71.0	28.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 234	1 116	250	66	71.0	28.7
5415	Computer systems design & related services	3	D	D	D	c	D	D
54151	Computer systems design & related services	3	D	D	D	c	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MADISON COUNTY, IL							
54	**Professional, scientific, & technical services**	**392**	**167 131**	**73 205**	**15 408**	**2 162**	**29.8**	**7.5**
541	Professional, scientific, & technical services	392	167 131	73 205	15 408	2 162	29.8	7.5
5411	Legal services	153	82 541	35 450	6 923	918	21.0	5.7
54111	Offices of lawyers	143	78 104	33 684	6 503	817	21.4	6.0
541110	Offices of lawyers	143	78 104	33 684	6 503	817	21.4	6.0
5411101	Offices of lawyers (except legal aid societies)	143	78 104	33 684	6 503	817	21.4	6.0
54119	Other legal services	10	4 437	1 766	420	101	14.4	–
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	70	18 471	10 425	2 414	471	31.0	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	70	18 471	10 425	2 414	471	31.0	5.3
541211	Offices of certified public accountants	26	8 779	5 107	988	142	26.8	.8
541213	Tax return preparation services	13	D	D	D	c	D	D
541219	Other accounting services	28	D	D	D	c	D	D
5413	Architectural, engineering, & related services	50	25 382	12 430	2 633	354	44.8	1.5
54131	Architectural services	15	D	D	D	b	D	D
541310	Architectural services	15	D	D	D	b	D	D
54133	Engineering services	21	D	D	D	c	D	D
541330	Engineering services	21	D	D	D	c	D	D
5414	Specialized design services	11	3 284	888	210	38	63.2	–
54143	Graphic design services	6	1 399	254	76	19	100.0	–
541430	Graphic design services	6	1 399	254	76	19	100.0	–
5415	Computer systems design & related services	34	22 426	9 622	2 292	143	11.0	23.7
54151	Computer systems design & related services	34	22 426	9 622	2 292	143	11.0	23.7
541512	Computer systems design services	18	D	D	D	c	D	D
5415121	Computer systems integrators	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	31	4 389	1 633	347	55	81.9	8.0
5418	Advertising & related services	19	4 905	1 074	257	79	80.1	–
5419	Other professional, scientific, & technical services	22	D	D	D	b	D	D
54192	Photographic services	22	D	D	D	b	D	D
541921	Photographic studios, portrait	20	D	D	D	b	D	D
	MARION COUNTY, IL							
54	**Professional, scientific, & technical services**	**56**	**18 409**	**5 300**	**1 116**	**238**	**67.1**	**2.9**
541	Professional, scientific, & technical services	56	18 409	5 300	1 116	238	67.1	2.9
5411	Legal services	23	5 548	2 035	416	79	44.2	1.3
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 244	1 480	351	66	46.5	14.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 244	1 480	351	66	46.5	14.3
541213	Tax return preparation services	6	1 410	334	128	36	31.3	32.9
5413	Architectural, engineering, & related services	9	8 649	1 416	267	73	86.1	–
	MARSHALL COUNTY, IL							
54	**Professional, scientific, & technical services**	**16**	**3 915**	**1 404**	**283**	**56**	**73.6**	**2.5**
541	Professional, scientific, & technical services	16	3 915	1 404	283	56	73.6	2.5
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	MASON COUNTY, IL							
54	**Professional, scientific, & technical services**	**13**	**2 084**	**575**	**124**	**33**	**32.1**	**22.8**
541	Professional, scientific, & technical services	13	2 084	575	124	33	32.1	22.8
	MASSAC COUNTY, IL							
54	**Professional, scientific, & technical services**	**13**	**2 123**	**877**	**231**	**57**	**68.3**	**25.8**
541	Professional, scientific, & technical services	13	2 123	877	231	57	68.3	25.8
	MENARD COUNTY, IL							
54	**Professional, scientific, & technical services**	**18**	**3 170**	**1 186**	**378**	**40**	**37.0**	**29.8**
541	Professional, scientific, & technical services	18	3 170	1 186	378	40	37.0	29.8
	MERCER COUNTY, IL							
54	**Professional, scientific, & technical services**	**14**	**1 738**	**444**	**110**	**29**	**58.5**	**27.2**
541	Professional, scientific, & technical services	14	1 738	444	110	29	58.5	27.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONROE COUNTY, IL							
54	**Professional, scientific, & technical services**	**42**	**18 130**	**9 067**	**1 789**	**245**	**29.7**	**1.4**
541	Professional, scientific, & technical services	42	18 130	9 067	1 789	245	29.7	1.4
5411	Legal services	17	4 320	2 161	484	71	47.8	1.5
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 255	1 024	155	37	58.5	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 255	1 024	155	37	58.5	7.2
5413	Architectural, engineering, & related services	5	D	D	D	c	D	D
54133	Engineering services	5	D	D	D	c	D	D
541330	Engineering services	5	D	D	D	c	D	D
	MONTGOMERY COUNTY, IL							
54	**Professional, scientific, & technical services**	**41**	**12 143**	**5 134**	**1 094**	**203**	**37.0**	**.3**
541	Professional, scientific, & technical services	41	12 143	5 134	1 094	203	37.0	.3
5411	Legal services	17	2 939	1 099	227	41	77.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 202	926	235	53	33.7	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 202	926	235	53	33.7	.7
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	MORGAN COUNTY, IL							
54	**Professional, scientific, & technical services**	**42**	**15 396**	**7 433**	**1 702**	**223**	**28.0**	**1.4**
541	Professional, scientific, & technical services	42	15 396	7 433	1 702	223	28.0	1.4
5411	Legal services	15	5 330	2 108	547	60	37.0	–
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 041	1 152	319	41	3.6	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 041	1 152	319	41	3.6	8.8
5413	Architectural, engineering, & related services	6	5 424	3 411	691	83	5.9	–
	MOULTRIE COUNTY, IL							
54	**Professional, scientific, & technical services**	**20**	**4 127**	**913**	**206**	**57**	**34.5**	**8.6**
541	Professional, scientific, & technical services	20	4 127	913	206	57	34.5	8.6
	OGLE COUNTY, IL							
54	**Professional, scientific, & technical services**	**52**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	52	D	D	D	c	D	D
5411	Legal services	21	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PEORIA COUNTY, IL							
54	**Professional, scientific, & technical services**	**361**	**378 389**	**167 703**	**36 983**	**4 635**	**11.7**	**6.5**
541	Professional, scientific, & technical services	361	378 389	167 703	36 983	4 635	11.7	6.5
5411	Legal services	142	93 091	42 989	8 895	911	16.5	4.3
54111	Offices of lawyers	139	D	D	D	f	D	D
541110	Offices of lawyers	139	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	139	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	60	40 658	13 535	3 535	618	12.0	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	60	40 658	13 535	3 535	618	12.0	4.2
541211	Offices of certified public accountants	35	34 321	11 059	2 720	324	9.7	3.5
541213	Tax return preparation services	8	D	D	D	c	D	D
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	46	81 561	48 364	9 734	1 102	10.3	4.8
54131	Architectural services	12	15 466	9 596	1 368	190	4.9	.4
541310	Architectural services	12	15 466	9 596	1 368	190	4.9	.4
54133	Engineering services	26	59 013	34 453	7 561	770	8.9	6.6
541330	Engineering services	26	59 013	34 453	7 561	770	8.9	6.6
54138	Testing laboratories	5	D	D	D	c	D	D
541380	Testing laboratories	5	D	D	D	c	D	D
5414	Specialized design services	14	28 977	7 891	1 212	273	6.4	.4
54143	Graphic design services	12	D	D	D	e	D	D
541430	Graphic design services	12	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	e	D	D
5415	Computer systems design & related services	22	36 825	19 078	4 343	531	10.3	4.7
54151	Computer systems design & related services	22	36 825	19 078	4 343	531	10.3	4.7
541511	Custom computer programming services	11	21 061	11 711	2 739	273	5.7	–
541512	Computer systems design services	7	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	30	11 972	3 901	1 086	109	35.2	40.3
54161	Management consulting services	23	D	D	D	b	D	D
5418	Advertising & related services	24	78 849	30 186	7 817	929	5.5	10.5
54184	Media representatives	1	D	D	D	c	D	D
541840	Media representatives	1	D	D	D	c	D	D
5418402	Publishers' advertising representatives	1	D	D	D	c	D	D
54186	Direct mail advertising	5	48 571	20 094	5 269	505	.5	16.8
541860	Direct mail advertising	5	48 571	20 094	5 269	505	.5	16.8
54189	Other services related to advertising	4	D	D	D	c	D	D
541890	Other services related to advertising	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	23	6 456	1 759	361	162	24.5	.2
54192	Photographic services	18	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	PERRY COUNTY, IL							
54	**Professional, scientific, & technical services**	**24**	**3 737**	**1 205**	**286**	**77**	**57.9**	**2.5**
541	Professional, scientific, & technical services	24	3 737	1 205	286	77	57.9	2.5
	PIATT COUNTY, IL							
54	**Professional, scientific, & technical services**	**25**	**4 571**	**2 172**	**456**	**90**	**38.6**	**20.9**
541	Professional, scientific, & technical services	25	4 571	2 172	456	90	38.6	20.9
	PIKE COUNTY, IL							
54	**Professional, scientific, & technical services**	**16**	**2 004**	**768**	**168**	**52**	**54.5**	**11.8**
541	Professional, scientific, & technical services	16	2 004	768	168	52	54.5	11.8
	POPE COUNTY, IL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	PULASKI COUNTY, IL							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	PUTNAM COUNTY, IL							
54	**Professional, scientific, & technical services**	**5**	**1 027**	**290**	**75**	**22**	**34.2**	**–**
541	Professional, scientific, & technical services	5	1 027	290	75	22	34.2	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RANDOLPH COUNTY, IL							
54	**Professional, scientific, & technical services**	**33**	**5 962**	**2 234**	**501**	**99**	**42.0**	**1.7**
541	Professional, scientific, & technical services	33	5 962	2 234	501	99	42.0	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 054	355	119	36	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 054	355	119	36	100.0	–
5413	Architectural, engineering, & related services	6	2 263	1 182	234	27	12.0	–
	RICHLAND COUNTY, IL							
54	**Professional, scientific, & technical services**	**24**	**3 882**	**1 426**	**294**	**67**	**67.8**	**1.9**
541	Professional, scientific, & technical services	24	3 882	1 426	294	67	67.8	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 095	327	96	26	61.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 095	327	96	26	61.4	–
	ROCK ISLAND COUNTY, IL							
54	**Professional, scientific, & technical services**	**238**	**164 911**	**72 320**	**15 860**	**2 124**	**23.1**	**2.8**
541	Professional, scientific, & technical services	238	164 911	72 320	15 860	2 124	23.1	2.8
5411	Legal services	85	38 639	17 212	3 375	490	24.1	3.1
54111	Offices of lawyers	76	35 929	15 942	3 132	434	22.5	.8
541110	Offices of lawyers	76	35 929	15 942	3 132	434	22.5	.8
5411101	Offices of lawyers (except legal aid societies)	76	35 929	15 942	3 132	434	22.5	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	15 273	5 854	1 617	282	34.5	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	15 273	5 854	1 617	282	34.5	3.5
541211	Offices of certified public accountants	14	D	D	D	c	D	D
541213	Tax return preparation services	10	D	D	D	b	D	D
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	30	D	D	D	e	D	D
54133	Engineering services	20	27 571	16 226	3 592	369	26.0	–
541330	Engineering services	20	27 571	16 226	3 592	369	26.0	–
5414	Specialized design services	12	7 337	950	208	50	73.6	–
54141	Interior design services	2	D	D	D	a	D	D
541410	Interior design services	2	D	D	D	a	D	D
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	19	D	D	D	e	D	D
54151	Computer systems design & related services	19	D	D	D	e	D	D
541511	Custom computer programming services	9	D	D	D	e	D	D
541512	Computer systems design services	5	16 392	4 787	994	121	1.6	.5
5416	Management, scientific, & technical consulting services	23	6 159	3 095	717	81	37.3	15.8
54161	Management consulting services	17	4 744	2 561	595	63	30.6	9.9
5418	Advertising & related services	14	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	c	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	ST. CLAIR COUNTY, IL							
54	**Professional, scientific, & technical services**	**395**	**284 748**	**119 249**	**29 462**	**3 109**	**16.6**	**7.1**
541	Professional, scientific, & technical services	395	284 748	119 249	29 462	3 109	16.6	7.1
5411	Legal services	154	106 091	49 135	12 492	898	22.2	3.2
54111	Offices of lawyers	147	103 906	48 256	12 284	857	22.3	3.2
541110	Offices of lawyers	147	103 906	48 256	12 284	857	22.3	3.2
5411101	Offices of lawyers (except legal aid societies)	147	103 906	48 256	12 284	857	22.3	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	65	18 637	9 642	2 340	527	38.7	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	65	18 637	9 642	2 340	527	38.7	4.6
541211	Offices of certified public accountants	29	11 893	6 891	1 452	184	32.4	3.2
541213	Tax return preparation services	10	2 696	1 080	433	244	9.4	7.6
541219	Other accounting services	26	4 048	1 671	455	99	76.6	6.7
5413	Architectural, engineering, & related services	48	58 358	22 284	5 489	664	9.4	7.3
54131	Architectural services	10	5 200	2 020	430	57	11.4	15.0
541310	Architectural services	10	5 200	2 020	430	57	11.4	15.0
54133	Engineering services	28	48 739	18 291	4 614	524	7.5	7.1
541330	Engineering services	28	48 739	18 291	4 614	524	7.5	7.1
5414	Specialized design services	14	D	D	D	b	D	D
5415	Computer systems design & related services	46	73 588	29 141	6 957	605	2.4	13.0
54151	Computer systems design & related services	46	73 588	29 141	6 957	605	2.4	13.0
541511	Custom computer programming services	16	27 329	12 387	2 651	211	1.1	3.3
541512	Computer systems design services	24	D	D	D	e	D	D
5415121	Computer systems integrators	11	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	13	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	29	9 439	3 951	991	180	24.4	7.7
54161	Management consulting services	24	8 746	3 615	909	165	20.9	5.7
541613	Marketing consulting services	5	D	D	D	c	D	D
5417	Scientific research & development services	5	D	D	D	b	D	D
5418	Advertising & related services	18	D	D	D	b	D	D
54189	Other services related to advertising	12	3 067	645	140	34	64.0	6.8
541890	Other services related to advertising	12	3 067	645	140	34	64.0	6.8

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. CLAIR COUNTY, IL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	SALINE COUNTY, IL							
54	**Professional, scientific, & technical services**	**39**	**11 172**	**2 890**	**778**	**134**	**57.5**	**11.9**
541	Professional, scientific, & technical services	39	11 172	2 890	778	134	57.5	11.9
5411	Legal services	19	5 959	893	203	49	64.7	3.2
54111	Offices of lawyers	16	5 591	771	178	42	62.4	3.4
541110	Offices of lawyers	16	5 591	771	178	42	62.4	3.4
5411101	Offices of lawyers (except legal aid societies)	16	5 591	771	178	42	62.4	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 791	547	203	40	44.2	15.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 791	547	203	40	44.2	15.4
5413	Architectural, engineering, & related services	5	2 286	925	217	39	65.8	–
	SANGAMON COUNTY, IL							
54	**Professional, scientific, & technical services**	**471**	**277 124**	**117 595**	**25 897**	**3 283**	**26.3**	**7.4**
541	Professional, scientific, & technical services	471	277 124	117 595	25 897	3 283	26.3	7.4
5411	Legal services	124	66 718	27 225	5 434	679	24.0	2.5
54111	Offices of lawyers	114	D	D	D	f	D	D
541110	Offices of lawyers	114	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	114	D	D	D	f	D	D
54119	Other legal services	10	D	D	D	b	D	D
541191	Title abstract & settlement offices	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	77	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	77	D	D	D	f	D	D
541211	Offices of certified public accountants	42	D	D	D	e	D	D
541213	Tax return preparation services	9	D	D	D	c	D	D
541219	Other accounting services	23	D	D	D	c	D	D
5413	Architectural, engineering, & related services	89	D	D	D	f	D	D
54131	Architectural services	26	13 597	5 589	1 252	157	34.7	8.9
541310	Architectural services	26	13 597	5 589	1 252	157	34.7	8.9
54133	Engineering services	48	52 712	28 786	6 279	651	17.9	2.0
541330	Engineering services	48	52 712	28 786	6 279	651	17.9	2.0
5414	Specialized design services	15	D	D	D	b	D	D
54143	Graphic design services	10	1 868	619	137	26	56.6	–
541430	Graphic design services	10	1 868	619	137	26	56.6	–
5415	Computer systems design & related services	54	36 896	17 816	4 047	387	25.3	7.1
54151	Computer systems design & related services	54	36 896	17 816	4 047	387	25.3	7.1
541511	Custom computer programming services	19	D	D	D	b	D	D
541512	Computer systems design services	28	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	20	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	62	27 933	8 206	1 747	196	36.7	17.2
54161	Management consulting services	42	D	D	D	c	D	D
541611	Administrative management & general management consulting service	23	9 219	3 822	793	69	23.4	–
541613	Marketing consulting services	5	11 471	1 797	390	46	22.6	38.8
5418	Advertising & related services	34	14 275	3 662	799	130	68.9	1.8
54189	Other services related to advertising	7	3 360	486	113	25	52.7	–
541890	Other services related to advertising	7	3 360	486	113	25	52.7	–
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	14	2 957	569	123	43	37.3	.8
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	SCHUYLER COUNTY, IL							
54	**Professional, scientific, & technical services**	**9**	**3 599**	**1 784**	**459**	**56**	**12.9**	**79.8**
541	Professional, scientific, & technical services	9	3 599	1 784	459	56	12.9	79.8
5411	Legal services	5	3 412	1 670	426	49	8.8	84.2
54111	Offices of lawyers	5	3 412	1 670	426	49	8.8	84.2
541110	Offices of lawyers	5	3 412	1 670	426	49	8.8	84.2
5411101	Offices of lawyers (except legal aid societies)	5	3 412	1 670	426	49	8.8	84.2
	SCOTT COUNTY, IL							
54	**Professional, scientific, & technical services**	**6**	**561**	**141**	**35**	**15**	**75.0**	**14.1**
	SHELBY COUNTY, IL							
54	**Professional, scientific, & technical services**	**24**	**5 727**	**2 024**	**466**	**97**	**80.1**	**.7**
541	Professional, scientific, & technical services	24	5 727	2 024	466	97	80.1	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	983	278	78	19	92.5	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	983	278	78	19	92.5	.9
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	STARK COUNTY, IL							
54	**Professional, scientific, & technical services**	**7**	**1 822**	**662**	**210**	**64**	**75.2**	**5.8**
541	Professional, scientific, & technical services	7	1 822	662	210	64	75.2	5.8
	STEPHENSON COUNTY, IL							
54	**Professional, scientific, & technical services**	**62**	**17 503**	**6 806**	**1 714**	**243**	**41.2**	**9.3**
541	Professional, scientific, & technical services	62	17 503	6 806	1 714	243	41.2	9.3
5411	Legal services	24	6 250	2 847	599	94	15.0	7.8
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 548	1 563	403	80	42.8	28.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 548	1 563	403	80	42.8	28.4
5413	Architectural, engineering, & related services	5	2 978	916	203	21	95.6	–
	TAZEWELL COUNTY, IL							
54	**Professional, scientific, & technical services**	**153**	**53 881**	**26 749**	**5 539**	**731**	**30.1**	**7.5**
541	Professional, scientific, & technical services	153	53 881	26 749	5 539	731	30.1	7.5
5411	Legal services	42	9 119	3 534	784	143	30.6	1.5
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	c	D	D
541211	Offices of certified public accountants	12	D	D	D	c	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	6 207	2 297	538	71	39.0	12.3
54134	Drafting services	1	D	D	D	a	D	D
541340	Drafting services	1	D	D	D	a	D	D
5414	Specialized design services	9	5 271	2 584	418	74	12.4	–
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	b	D	D
5415	Computer systems design & related services	20	D	D	D	b	D	D
54151	Computer systems design & related services	20	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	D	D	D	c	D	D
54161	Management consulting services	13	D	D	D	c	D	D
541611	Administrative management & general management consulting service	7	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	UNION COUNTY, IL							
54	**Professional, scientific, & technical services**	**17**	**3 783**	**1 465**	**362**	**65**	**54.8**	**4.5**
541	Professional, scientific, & technical services	17	3 783	1 465	362	65	54.8	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	VERMILION COUNTY, IL							
54	**Professional, scientific, & technical services**	**94**	**27 903**	**8 596**	**1 847**	**331**	**32.3**	**8.9**
541	Professional, scientific, & technical services	94	27 903	8 596	1 847	331	32.3	8.9
5411	Legal services	44	14 164	5 036	1 017	167	30.9	15.5
54111	Offices of lawyers	38	12 652	4 439	891	131	31.9	15.8
541110	Offices of lawyers	38	12 652	4 439	891	131	31.9	15.8
5411101	Offices of lawyers (except legal aid societies)	38	12 652	4 439	891	131	31.9	15.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	8 512	1 941	464	77	23.9	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	8 512	1 941	464	77	23.9	2.5
541211	Offices of certified public accountants	8	7 768	1 705	433	65	19.4	–
5418	Advertising & related services	8	D	D	D	b	D	D
	WABASH COUNTY, IL							
54	**Professional, scientific, & technical services**	**22**	**7 308**	**2 401**	**522**	**93**	**53.3**	**13.4**
541	Professional, scientific, & technical services	22	7 308	2 401	522	93	53.3	13.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 877	624	173	39	49.6	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 877	624	173	39	49.6	10.7
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	WARREN COUNTY, IL							
54	**Professional, scientific, & technical services**	**17**	**2 719**	**600**	**161**	**42**	**47.7**	**1.6**
541	Professional, scientific, & technical services	17	2 719	600	161	42	47.7	1.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON COUNTY, IL							
54	**Professional, scientific, & technical services**	**14**	**3 677**	**1 744**	**356**	**63**	**49.7**	**4.8**
541	Professional, scientific, & technical services	14	3 677	1 744	356	63	49.7	4.8
5413	Architectural, engineering, & related services	4	1 684	964	189	24	56.2	–
	WAYNE COUNTY, IL							
54	**Professional, scientific, & technical services**	**23**	**4 600**	**1 449**	**331**	**77**	**49.0**	**13.3**
541	Professional, scientific, & technical services	23	4 600	1 449	331	77	49.0	13.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	911	205	50	15	83.8	15.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	911	205	50	15	83.8	15.3
	WHITE COUNTY, IL							
54	**Professional, scientific, & technical services**	**20**	**3 407**	**1 061**	**259**	**80**	**43.1**	**4.4**
541	Professional, scientific, & technical services	20	3 407	1 061	259	80	43.1	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	WHITESIDE COUNTY, IL							
54	**Professional, scientific, & technical services**	**56**	**19 172**	**7 595**	**2 026**	**236**	**32.4**	**26.9**
541	Professional, scientific, & technical services	56	19 172	7 595	2 026	236	32.4	26.9
5411	Legal services	21	10 110	4 564	1 283	123	29.4	1.2
54111	Offices of lawyers	17	D	D	D	c	D	D
541110	Offices of lawyers	17	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	6 163	2 341	588	78	19.8	78.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	6 163	2 341	588	78	19.8	78.3
541211	Offices of certified public accountants	7	5 565	2 177	519	51	16.8	83.2
	WILL COUNTY, IL							
54	**Professional, scientific, & technical services**	**689**	**285 357**	**113 700**	**23 561**	**2 966**	**40.8**	**6.1**
541	Professional, scientific, & technical services	689	285 357	113 700	23 561	2 966	40.8	6.1
5411	Legal services	149	57 753	21 210	4 349	549	35.3	11.2
54111	Offices of lawyers	141	53 160	19 153	3 759	485	37.8	7.6
541110	Offices of lawyers	141	53 160	19 153	3 759	485	37.8	7.6
5411101	Offices of lawyers (except legal aid societies)	141	53 160	19 153	3 759	485	37.8	7.6
54119	Other legal services	8	4 593	2 057	590	64	6.4	53.3
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	105	27 633	12 769	3 297	455	36.1	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	105	27 633	12 769	3 297	455	36.1	5.0
541211	Offices of certified public accountants	57	16 182	7 464	1 870	269	41.2	5.3
541219	Other accounting services	35	D	D	D	b	D	D
5413	Architectural, engineering, & related services	104	68 176	33 879	6 796	693	36.9	3.1
54131	Architectural services	18	10 478	5 284	892	84	29.1	–
541310	Architectural services	18	10 478	5 284	892	84	29.1	–
54133	Engineering services	65	43 544	20 215	4 000	396	42.5	3.7
541330	Engineering services	65	43 544	20 215	4 000	396	42.5	3.7
54137	Surveying & mapping (except geophysical) services	9	5 287	3 667	830	74	11.8	–
541370	Surveying & mapping (except geophysical) services	9	5 287	3 667	830	74	11.8	–
54138	Testing laboratories	7	8 184	4 526	1 036	136	33.2	5.7
541380	Testing laboratories	7	8 184	4 526	1 036	136	33.2	5.7
5414	Specialized design services	25	3 104	672	116	38	89.9	4.1
5415	Computer systems design & related services	125	55 514	20 535	3 607	379	54.6	4.1
54151	Computer systems design & related services	125	55 514	20 535	3 607	379	54.6	4.1
541511	Custom computer programming services	60	D	D	D	c	D	D
541512	Computer systems design services	49	29 804	9 879	1 939	196	58.6	6.7
5415121	Computer systems integrators	11	20 634	5 987	1 210	133	51.9	2.3
5415122	Computer systems consultants (except systems integrators)	38	9 170	3 892	729	63	73.7	16.4
541519	Other computer related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	94	36 009	12 295	2 425	311	53.4	2.9
54161	Management consulting services	66	22 454	9 719	1 833	235	51.2	3.2
541611	Administrative management & general management consulting service	23	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	11	7 229	3 526	620	110	18.8	–
54162	Environmental consulting services	8	5 275	1 179	293	35	26.1	–
541620	Environmental consulting services	8	5 275	1 179	293	35	26.1	–
54169	Other scientific & technical consulting services	20	8 280	1 397	299	41	77.0	4.0
541690	Other scientific & technical consulting services	20	8 280	1 397	299	41	77.0	4.0
5417	Scientific research & development services	3	D	D	D	b	D	D
5418	Advertising & related services	50	19 383	5 938	1 340	211	19.3	11.6
54181	Advertising agencies	15	9 262	3 779	792	62	–	.4
541810	Advertising agencies	15	9 262	3 779	792	62	–	.4
54189	Other services related to advertising	16	2 311	499	100	39	66.4	11.3
541890	Other services related to advertising	16	2 311	499	100	39	66.4	11.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WILL COUNTY, IL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	34	D	D	D	e	D	D
54192	Photographic services	19	4 375	1 603	343	83	30.0	–
541921	Photographic studios, portrait	16	4 013	1 507	321	74	26.2	–
54199	All other professional, scientific, & technical services	11	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	11	D	D	D	b	D	D
	WILLIAMSON COUNTY, IL							
54	**Professional, scientific, & technical services**	**89**	**29 524**	**8 618**	**1 711**	**381**	**44.3**	**3.9**
541	Professional, scientific, & technical services	89	29 524	8 618	1 711	381	44.3	3.9
5411	Legal services	36	11 759	2 829	540	119	38.4	1.9
54111	Offices of lawyers	32	10 504	2 100	442	98	41.9	1.4
541110	Offices of lawyers	32	10 504	2 100	442	98	41.9	1.4
5411101	Offices of lawyers (except legal aid societies)	32	10 504	2 100	442	98	41.9	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	6 185	2 075	419	109	37.9	12.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	6 185	2 075	419	109	37.9	12.6
541211	Offices of certified public accountants	20	5 510	1 860	377	89	34.3	11.5
5413	Architectural, engineering, & related services	12	5 251	1 975	413	64	63.7	–
5418	Advertising & related services	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D
	WINNEBAGO COUNTY, IL							
54	**Professional, scientific, & technical services**	**567**	**327 455**	**128 598**	**27 610**	**5 447**	**34.9**	**7.2**
541	Professional, scientific, & technical services	567	327 455	128 598	27 610	5 447	34.9	7.2
5411	Legal services	163	D	D	D	f	D	D
54111	Offices of lawyers	157	D	D	D	f	D	D
541110	Offices of lawyers	157	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	157	D	D	D	f	D	D
54119	Other legal services	6	5 811	3 100	656	110	–	1.6
541191	Title abstract & settlement offices	6	5 811	3 100	656	110	–	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	82	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	82	D	D	D	f	D	D
541211	Offices of certified public accountants	42	30 011	12 063	2 861	341	21.7	17.7
541213	Tax return preparation services	8	2 049	690	290	166	16.1	6.0
541219	Other accounting services	28	D	D	D	c	D	D
5413	Architectural, engineering, & related services	104	D	D	D	f	D	D
54131	Architectural services	23	15 405	6 373	1 512	170	21.1	.6
541310	Architectural services	23	15 405	6 373	1 512	170	21.1	.6
54133	Engineering services	62	D	D	D	e	D	D
541330	Engineering services	62	D	D	D	e	D	D
5414	Specialized design services	34	D	D	D	e	D	D
54142	Industrial design services	4	D	D	D	b	D	D
541420	Industrial design services	4	D	D	D	b	D	D
54143	Graphic design services	21	D	D	D	c	D	D
541430	Graphic design services	21	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	18	D	D	D	c	D	D
5415	Computer systems design & related services	46	D	D	D	g	D	D
54151	Computer systems design & related services	46	D	D	D	g	D	D
541511	Custom computer programming services	19	D	D	D	g	D	D
541512	Computer systems design services	21	D	D	D	c	D	D
5415121	Computer systems integrators	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	62	D	D	D	c	D	D
54161	Management consulting services	47	D	D	D	c	D	D
541612	Human resources & executive search consulting services	14	D	D	D	b	D	D
5416122	Executive placement services	9	D	D	D	b	D	D
541613	Marketing consulting services	5	D	D	D	a	D	D
5418	Advertising & related services	53	D	D	D	c	D	D
54181	Advertising agencies	26	11 961	4 395	896	108	43.0	1.8
541810	Advertising agencies	26	11 961	4 395	896	108	43.0	1.8
54189	Other services related to advertising	14	13 291	1 368	281	39	19.0	.3
541890	Other services related to advertising	14	13 291	1 368	281	39	19.0	.3
5418902	Advertising specialties goods distributor	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	23	D	D	D	e	D	D
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WOODFORD COUNTY, IL							
54	**Professional, scientific, & technical services**	**35**	**14 599**	**6 145**	**798**	**144**	**93.7**	**1.2**
541	Professional, scientific, & technical services	35	14 599	6 145	798	144	93.7	1.2
5413	Architectural, engineering, & related services	9	5 877	2 533	504	78	91.6	1.6
5416	Management, scientific, & technical consulting services	3	D	D	D	a	D	D
54161	Management consulting services	2	D	D	D	a	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ABINGDON, IL							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	ADDISON, IL							
54	**Professional, scientific, & technical services**	**99**	**77 871**	**21 431**	**5 195**	**1 146**	**41.8**	**10.4**
541	Professional, scientific, & technical services	99	77 871	21 431	5 195	1 146	41.8	10.4
5411	Legal services	14	6 431	1 273	243	35	72.7	.4
54111	Offices of lawyers	14	6 431	1 273	243	35	72.7	.4
541110	Offices of lawyers	14	6 431	1 273	243	35	72.7	.4
5411101	Offices of lawyers (except legal aid societies)	14	6 431	1 273	243	35	72.7	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	20 134	7 514	1 363	155	61.8	23.3
54133	Engineering services	14	15 780	5 815	1 011	108	68.4	25.6
541330	Engineering services	14	15 780	5 815	1 011	108	68.4	25.6
5414	Specialized design services	8	5 938	1 584	366	61	40.3	11.1
54143	Graphic design services	3	4 010	828	195	41	D	16.4
541430	Graphic design services	3	4 010	828	195	41	D	16.4
5414301	Graphic design services (except commercial art & medical artists)	3	4 010	828	195	41	D	16.4
5415	Computer systems design & related services	17	6 855	2 308	516	39	19.6	23.0
54151	Computer systems design & related services	17	6 855	2 308	516	39	19.6	23.0
541512	Computer systems design services	9	4 798	1 451	307	22	12.5	5.5
5416	Management, scientific, & technical consulting services	14	5 223	1 551	345	32	19.5	4.1
54161	Management consulting services	11	3 773	1 193	267	25	13.9	5.7
5418	Advertising & related services	12	29 263	5 436	1 987	751	23.4	2.7
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
5418502	Outdoor advertising services	2	D	D	D	b	D	D
	ALEDO, IL							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	ALGONQUIN, IL *							
54	**Professional, scientific, & technical services**	**52**	**9 344**	**4 295**	**1 027**	**355**	**42.0**	**12.4**
541	Professional, scientific, & technical services	52	9 344	4 295	1 027	355	42.0	12.4
5416	Management, scientific, & technical consulting services	7	2 912	2 032	600	293	31.3	–
54161	Management consulting services	7	2 912	2 032	600	293	31.3	–
	ALGONQUIN, IL (KANE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**12**	**2 323**	**910**	**161**	**11**	**35.2**	**12.0**
541	Professional, scientific, & technical services	12	2 323	910	161	11	35.2	12.0
	ALGONQUIN, IL (MCHENRY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**40**	**7 021**	**3 385**	**866**	**344**	**44.2**	**12.6**
541	Professional, scientific, & technical services	40	7 021	3 385	866	344	44.2	12.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALSIP, IL							
54	**Professional, scientific, & technical services**	**20**	**13 793**	**3 803**	**796**	**169**	**68.0**	**10.1**
541	Professional, scientific, & technical services	20	13 793	3 803	796	169	68.0	10.1
5413	Architectural, engineering, & related services	7	7 206	1 899	412	91	79.2	16.3
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	ALTON, IL							
54	**Professional, scientific, & technical services**	**63**	**25 766**	**11 049**	**2 205**	**350**	**24.7**	**3.1**
541	Professional, scientific, & technical services	63	25 766	11 049	2 205	350	24.7	3.1
5411	Legal services	30	15 138	6 405	1 300	172	15.0	.2
54111	Offices of lawyers	28	D	D	D	c	D	D
541110	Offices of lawyers	28	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 120	2 229	436	77	27.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 120	2 229	436	77	27.2	–
541211	Offices of certified public accountants	6	3 568	1 982	362	56	15.9	–
5413	Architectural, engineering, & related services	6	1 875	1 125	160	26	37.2	–
5414	Specialized design services	3	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	ANNA, IL							
54	**Professional, scientific, & technical services**	**10**	**2 281**	**939**	**236**	**40**	**43.2**	**–**
541	Professional, scientific, & technical services	10	2 281	939	236	40	43.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	ANTIOCH, IL							
54	**Professional, scientific, & technical services**	**26**	**7 376**	**2 837**	**636**	**80**	**93.2**	**1.9**
541	Professional, scientific, & technical services	26	7 376	2 837	636	80	93.2	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	1 949	675	131	18	100.0	–
	ARCOLA, IL							
54	**Professional, scientific, & technical services**	**4**	**520**	**234**	**49**	**12**	**19.0**	**9.0**
	ARLINGTON HEIGHTS, IL *							
54	**Professional, scientific, & technical services**	**430**	**446 528**	**145 983**	**34 844**	**4 523**	**17.2**	**3.8**
541	Professional, scientific, & technical services	430	446 528	145 983	34 844	4 523	17.2	3.8
5411	Legal services	64	27 992	9 244	2 437	249	31.4	23.3
54111	Offices of lawyers	61	D	D	D	c	D	D
541110	Offices of lawyers	61	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	61	D	D	D	c	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	71	34 901	13 852	2 981	558	17.3	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	71	34 901	13 852	2 981	558	17.3	5.8
541211	Offices of certified public accountants	40	22 252	6 844	1 121	113	18.6	3.5
541213	Tax return preparation services	3	D	D	D	e	D	D
541219	Other accounting services	25	D	D	D	c	D	D
5413	Architectural, engineering, & related services	62	82 504	39 934	10 423	1 353	23.0	2.2
54131	Architectural services	16	7 275	3 372	769	68	40.1	17.5
541310	Architectural services	16	7 275	3 372	769	68	40.1	17.5
54133	Engineering services	37	72 701	36 134	9 564	1 265	19.3	.5
541330	Engineering services	37	72 701	36 134	9 564	1 265	19.3	.5
54135	Building inspection services	3	D	D	D	a	D	D
541350	Building inspection services	3	D	D	D	a	D	D
5414	Specialized design services	32	13 594	3 398	616	86	52.0	2.6
54143	Graphic design services	22	10 787	2 881	531	69	46.2	3.0
541430	Graphic design services	22	10 787	2 881	531	69	46.2	3.0
5414301	Graphic design services (except commercial art & medical artists)	20	D	D	D	b	D	D
5415	Computer systems design & related services	68	62 962	19 139	4 596	434	26.4	.8
54151	Computer systems design & related services	68	62 962	19 139	4 596	434	26.4	.8
541511	Custom computer programming services	26	37 259	13 266	3 408	297	6.4	.4
541512	Computer systems design services	30	22 130	4 425	867	96	55.4	1.6
5415121	Computer systems integrators	12	18 193	2 900	572	71	47.3	.8
541519	Other computer related services	12	3 573	1 448	321	41	55.9	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ARLINGTON HEIGHTS, IL *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	70	46 886	19 281	4 163	587	20.1	7.2
54161	Management consulting services	58	43 965	18 328	3 998	562	15.4	7.0
541611	Administrative management & general management consulting service	30	29 188	11 730	2 747	405	6.8	3.0
541612	Human resources & executive search consulting services	13	10 380	5 519	1 123	139	25.0	17.3
5416122	Executive placement services	6	5 250	3 064	696	81	23.8	25.9
5416123	Human resources & personnel management consulting	7	5 130	2 455	427	58	26.2	8.4
5417	Scientific research & development services	5	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	e	D	D
5418	Advertising & related services	33	23 442	8 277	1 723	174	23.8	3.0
54181	Advertising agencies	15	11 576	4 993	985	76	9.6	1.4
541810	Advertising agencies	15	11 576	4 993	985	76	9.6	1.4
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	25	D	D	D	f	D	D
54191	Marketing research & public opinion polling	7	D	D	D	f	D	D
541910	Marketing research & public opinion polling	7	D	D	D	f	D	D
54192	Photographic services	14	2 350	620	180	40	51.4	21.2
	ARLINGTON HEIGHTS, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**430**	**446 528**	**145 983**	**34 844**	**4 523**	**17.2**	**3.8**
541	Professional, scientific, & technical services	430	446 528	145 983	34 844	4 523	17.2	3.8
5411	Legal services	64	27 992	9 244	2 437	249	31.4	23.3
54111	Offices of lawyers	61	D	D	D	c	D	D
541110	Offices of lawyers	61	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	61	D	D	D	c	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	71	34 901	13 852	2 981	558	17.3	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	71	34 901	13 852	2 981	558	17.3	5.8
541211	Offices of certified public accountants	40	22 252	6 844	1 121	113	18.6	3.5
541213	Tax return preparation services	3	D	D	D	e	D	D
541219	Other accounting services	25	D	D	D	c	D	D
5413	Architectural, engineering, & related services	62	82 504	39 934	10 423	1 353	23.0	2.2
54131	Architectural services	16	7 275	3 372	769	68	40.1	17.5
541310	Architectural services	16	7 275	3 372	769	68	40.1	17.5
54133	Engineering services	37	72 701	36 134	9 564	1 265	19.3	.5
541330	Engineering services	37	72 701	36 134	9 564	1 265	19.3	.5
54135	Building inspection services	3	D	D	D	a	D	D
541350	Building inspection services	3	D	D	D	a	D	D
5414	Specialized design services	32	13 594	3 398	616	86	52.0	2.6
54143	Graphic design services	22	10 787	2 881	531	69	46.2	3.0
541430	Graphic design services	22	10 787	2 881	531	69	46.2	3.0
5414301	Graphic design services (except commercial art & medical artists)	20	D	D	D	b	D	D
5415	Computer systems design & related services	68	62 962	19 139	4 596	434	26.4	.8
54151	Computer systems design & related services	68	62 962	19 139	4 596	434	26.4	.8
541511	Custom computer programming services	26	37 259	13 266	3 408	297	6.4	.4
541512	Computer systems design services	30	22 130	4 425	867	96	55.4	1.6
5415121	Computer systems integrators	12	18 193	2 900	572	71	47.3	.8
541519	Other computer related services	12	3 573	1 448	321	41	55.9	–
5416	Management, scientific, & technical consulting services	70	46 886	19 281	4 163	587	20.1	7.2
54161	Management consulting services	58	43 965	18 328	3 998	562	15.4	7.0
541611	Administrative management & general management consulting service	30	29 188	11 730	2 747	405	6.8	3.0
541612	Human resources & executive search consulting services	13	10 380	5 519	1 123	139	25.0	17.3
5416122	Executive placement services	6	5 250	3 064	696	81	23.8	25.9
5416123	Human resources & personnel management consulting	7	5 130	2 455	427	58	26.2	8.4
5417	Scientific research & development services	5	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	e	D	D
5418	Advertising & related services	33	23 442	8 277	1 723	174	23.8	3.0
54181	Advertising agencies	15	11 576	4 993	985	76	9.6	1.4
541810	Advertising agencies	15	11 576	4 993	985	76	9.6	1.4
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	25	D	D	D	f	D	D
54191	Marketing research & public opinion polling	7	D	D	D	f	D	D
541910	Marketing research & public opinion polling	7	D	D	D	f	D	D
54192	Photographic services	14	2 350	620	180	40	51.4	21.2
	AUBURN, IL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AURORA, IL *							
54	**Professional, scientific, & technical services**	**204**	**115 408**	**53 124**	**12 200**	**1 937**	**24.0**	**20.1**
541	Professional, scientific, & technical services	204	115 408	53 124	12 200	1 937	24.0	20.1
5411	Legal services	52	25 746	10 064	2 125	288	29.2	19.4
54111	Offices of lawyers	49	21 847	8 652	1 792	239	33.2	6.3
541110	Offices of lawyers	49	21 847	8 652	1 792	239	33.2	6.3
5411101	Offices of lawyers (except legal aid societies)	49	21 847	8 652	1 792	239	33.2	6.3
54119	Other legal services	3	3 899	1 412	333	49	6.9	93.1
541191	Title abstract & settlement offices	3	3 899	1 412	333	49	6.9	93.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	24 098	16 128	4 156	773	9.3	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	24 098	16 128	4 156	773	9.3	7.9
541211	Offices of certified public accountants	8	8 318	3 551	823	97	6.2	–
541213	Tax return preparation services	2	D	D	D	e	D	D
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	23 645	8 715	1 989	210	11.4	–
54133	Engineering services	11	19 580	7 326	1 660	164	10.0	–
541330	Engineering services	11	19 580	7 326	1 660	164	10.0	–
5414	Specialized design services	8	1 763	528	152	34	74.9	–
5415	Computer systems design & related services	46	13 035	5 832	1 104	97	61.1	14.4
54151	Computer systems design & related services	46	13 035	5 832	1 104	97	61.1	14.4
541512	Computer systems design services	19	6 776	2 888	551	53	67.7	22.2
5415122	Computer systems consultants (except systems integrators)	16	5 781	2 556	482	44	64.4	23.8
5416	Management, scientific, & technical consulting services	30	10 723	6 702	1 685	279	28.9	52.8
54161	Management consulting services	24	9 859	6 404	1 608	270	22.9	57.3
541613	Marketing consulting services	3	D	D	D	c	D	D
5418	Advertising & related services	8	4 242	1 256	222	39	41.1	18.9
54189	Other services related to advertising	3	1 449	227	28	7	89.6	10.4
541890	Other services related to advertising	3	1 449	227	28	7	89.6	10.4
5419	Other professional, scientific, & technical services	13	D	D	D	c	D	D
54192	Photographic services	8	1 926	664	121	29	31.7	.7
541921	Photographic studios, portrait	6	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	b	D	D
	AURORA, IL (DUPAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**63**	**34 612**	**13 429**	**2 907**	**404**	**20.8**	**14.5**
541	Professional, scientific, & technical services	63	34 612	13 429	2 907	404	20.8	14.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	881	320	64	15	98.2	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	881	320	64	15	98.2	1.8
5413	Architectural, engineering, & related services	7	15 363	5 233	1 254	117	.9	–
54133	Engineering services	5	D	D	D	c	D	D
541330	Engineering services	5	D	D	D	c	D	D
5415	Computer systems design & related services	24	6 949	3 031	636	44	50.5	19.0
54151	Computer systems design & related services	24	6 949	3 031	636	44	50.5	19.0
5416	Management, scientific, & technical consulting services	14	3 534	2 095	464	41	39.8	17.5
54161	Management consulting services	14	3 534	2 095	464	41	39.8	17.5
5418	Advertising & related services	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
	AURORA, IL (KANE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**141**	**80 796**	**39 695**	**9 293**	**1 533**	**25.4**	**22.5**
541	Professional, scientific, & technical services	141	80 796	39 695	9 293	1 533	25.4	22.5
5411	Legal services	51	D	D	D	e	D	D
54111	Offices of lawyers	48	D	D	D	c	D	D
541110	Offices of lawyers	48	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	48	D	D	D	c	D	D
54119	Other legal services	3	3 899	1 412	333	49	6.9	93.1
541191	Title abstract & settlement offices	3	3 899	1 412	333	49	6.9	93.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	23 217	15 808	4 092	758	5.9	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	23 217	15 808	4 092	758	5.9	8.1
541211	Offices of certified public accountants	7	D	D	D	b	D	D
541213	Tax return preparation services	2	D	D	D	e	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	8 282	3 482	735	93	30.8	–
5415	Computer systems design & related services	22	6 086	2 801	468	53	73.1	9.2
54151	Computer systems design & related services	22	6 086	2 801	468	53	73.1	9.2
541512	Computer systems design services	13	4 650	1 975	331	39	81.4	3.9
5416	Management, scientific, & technical consulting services	16	7 189	4 607	1 221	238	23.6	70.2
54161	Management consulting services	10	6 325	4 309	1 144	229	13.5	79.5
541613	Marketing consulting services	2	D	D	D	c	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BARRINGTON, IL *							
54	**Professional, scientific, & technical services**	**163**	**70 439**	**28 245**	**5 651**	**535**	**36.4**	**10.5**
541	Professional, scientific, & technical services	163	70 439	28 245	5 651	535	36.4	10.5
5411	Legal services	19	5 063	1 508	255	34	56.6	8.5
54111	Offices of lawyers	19	5 063	1 508	255	34	56.6	8.5
541110	Offices of lawyers	19	5 063	1 508	255	34	56.6	8.5
5411101	Offices of lawyers (except legal aid societies)	19	5 063	1 508	255	34	56.6	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	3 880	1 721	354	51	82.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	3 880	1 721	354	51	82.3	–
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	7 749	3 482	706	89	44.5	4.9
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
5414	Specialized design services	14	9 625	2 516	564	69	23.4	23.4
54141	Interior design services	10	7 548	1 498	343	48	20.9	29.8
541410	Interior design services	10	7 548	1 498	343	48	20.9	29.8
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	25	10 207	5 024	1 008	86	39.2	29.6
54151	Computer systems design & related services	25	10 207	5 024	1 008	86	39.2	29.6
5416	Management, scientific, & technical consulting services	45	23 490	10 576	2 068	131	35.7	2.2
54161	Management consulting services	42	D	D	D	c	D	D
541611	Administrative management & general management consulting service	15	12 740	6 081	1 296	73	16.3	.7
541612	Human resources & executive search consulting services	16	5 180	1 703	346	19	92.8	7.2
5416122	Executive placement services	11	4 113	1 282	275	14	90.9	9.1
541613	Marketing consulting services	8	5 117	2 661	395	30	22.2	.8
5418	Advertising & related services	11	4 497	2 040	357	33	18.1	8.7
5419	Other professional, scientific, & technical services	8	5 928	1 378	339	42	11.3	7.0
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	BARRINGTON, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**71**	**33 689**	**13 556**	**2 562**	**277**	**28.8**	**10.4**
541	Professional, scientific, & technical services	71	33 689	13 556	2 562	277	28.8	10.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 287	843	171	31	98.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 287	843	171	31	98.9	–
5413	Architectural, engineering, & related services	7	5 238	2 525	526	63	30.1	–
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
5414	Specialized design services	7	4 475	881	201	22	43.2	.2
54141	Interior design services	5	D	D	D	a	D	D
541410	Interior design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	9	4 127	1 880	359	42	14.5	73.3
54151	Computer systems design & related services	9	4 127	1 880	359	42	14.5	73.3
5416	Management, scientific, & technical consulting services	20	7 610	3 982	636	49	21.6	3.0
54161	Management consulting services	19	D	D	D	b	D	D
541613	Marketing consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	BARRINGTON, IL (LAKE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**92**	**36 750**	**14 689**	**3 089**	**258**	**43.3**	**10.6**
541	Professional, scientific, & technical services	92	36 750	14 689	3 089	258	43.3	10.6
5411	Legal services	12	3 240	943	170	26	53.0	11.0
54111	Offices of lawyers	12	3 240	943	170	26	53.0	11.0
541110	Offices of lawyers	12	3 240	943	170	26	53.0	11.0
5411101	Offices of lawyers (except legal aid societies)	12	3 240	943	170	26	53.0	11.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 593	878	183	20	58.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 593	878	183	20	58.6	–
541219	Other accounting services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	14	2 511	957	180	26	74.4	15.2
5414	Specialized design services	7	5 150	1 635	363	47	6.3	43.6
54141	Interior design services	5	D	D	D	b	D	D
541410	Interior design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	16	6 080	3 144	649	44	55.9	–
54151	Computer systems design & related services	16	6 080	3 144	649	44	55.9	–
5416	Management, scientific, & technical consulting services	25	15 880	6 594	1 432	82	42.4	1.8
54161	Management consulting services	23	D	D	D	b	D	D
541611	Administrative management & general management consulting service	5	D	D	D	b	D	D
541612	Human resources & executive search consulting services	12	D	D	D	a	D	D
5416122	Executive placement services	8	D	D	D	a	D	D
5418	Advertising & related services	7	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BARRINGTON HILLS, IL *							
54	**Professional, scientific, & technical services**	**22**	**14 625**	**5 110**	**1 004**	**89**	**30.2**	**64.6**
541	Professional, scientific, & technical services	22	14 625	5 110	1 004	89	30.2	64.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 548	453	61	12	62.0	38.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 548	453	61	12	62.0	38.0
541219	Other accounting services	3	D	D	D	a	D	D
5415	Computer systems design & related services	6	10 088	3 992	774	58	14.7	82.8
54151	Computer systems design & related services	6	10 088	3 992	774	58	14.7	82.8
541511	Custom computer programming services	2	D	D	D	b	D	D
	BARRINGTON HILLS, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
541511	Custom computer programming services	1	D	D	D	b	D	D
	BARRINGTON HILLS, IL (KANE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BARRINGTON HILLS, IL (LAKE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	BARRINGTON HILLS, IL (MCHENRY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**9**	**2 823**	**853**	**130**	**18**	**40.0**	**34.3**
541	Professional, scientific, & technical services	9	2 823	853	130	18	40.0	34.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
	BARTLETT, IL *							
54	**Professional, scientific, & technical services**	**66**	**11 882**	**4 149**	**773**	**93**	**85.0**	**7.4**
541	Professional, scientific, & technical services	66	11 882	4 149	773	93	85.0	7.4
5413	Architectural, engineering, & related services	10	1 330	526	98	14	89.7	7.3
5414	Specialized design services	4	1 875	279	48	14	84.0	–
5415	Computer systems design & related services	23	4 220	1 916	371	21	86.0	4.4
54151	Computer systems design & related services	23	4 220	1 916	371	21	86.0	4.4
	BARTLETT, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**23**	**3 930**	**1 605**	**281**	**29**	**71.7**	**16.7**
541	Professional, scientific, & technical services	23	3 930	1 605	281	29	71.7	16.7
	BARTLETT, IL (DUPAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**43**	**7 952**	**2 544**	**492**	**64**	**91.6**	**2.7**
541	Professional, scientific, & technical services	43	7 952	2 544	492	64	91.6	2.7
	BARTONVILLE, IL							
54	**Professional, scientific, & technical services**	**8**	**3 008**	**1 600**	**231**	**41**	**82.8**	**2.2**
541	Professional, scientific, & technical services	8	3 008	1 600	231	41	82.8	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BATAVIA, IL *							
54	**Professional, scientific, & technical services**	**92**	**38 303**	**13 268**	**2 713**	**331**	**64.7**	**14.2**
541	Professional, scientific, & technical services	92	38 303	13 268	2 713	331	64.7	14.2
5411	Legal services	15	3 705	1 791	357	52	87.3	.7
54111	Offices of lawyers	15	3 705	1 791	357	52	87.3	.7
541110	Offices of lawyers	15	3 705	1 791	357	52	87.3	.7
5411101	Offices of lawyers (except legal aid societies)	15	3 705	1 791	357	52	87.3	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	893	292	56	17	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	893	292	56	17	100.0	–
5413	Architectural, engineering, & related services	13	8 247	2 852	540	59	85.0	–
5414	Specialized design services	6	1 611	300	66	11	75.2	–
5415	Computer systems design & related services	25	9 718	3 322	716	76	28.5	46.4
54151	Computer systems design & related services	25	9 718	3 322	716	76	28.5	46.4
5416	Management, scientific, & technical consulting services	15	8 184	3 230	640	59	88.9	.1
54161	Management consulting services	11	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	8	5 088	1 222	304	51	38.8	18.0
	BATAVIA, IL (DUPAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BATAVIA, IL (KANE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**90**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	90	D	D	D	e	D	D
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	893	292	56	17	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	893	292	56	17	100.0	–
5413	Architectural, engineering, & related services	13	8 247	2 852	540	59	85.0	–
5414	Specialized design services	6	1 611	300	66	11	75.2	–
5415	Computer systems design & related services	25	9 718	3 322	716	76	28.5	46.4
54151	Computer systems design & related services	25	9 718	3 322	716	76	28.5	46.4
5416	Management, scientific, & technical consulting services	14	D	D	D	b	D	D
54161	Management consulting services	10	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	8	5 088	1 222	304	51	38.8	18.0
	BEACH PARK, IL							
54	**Professional, scientific, & technical services**	**4**	**1 737**	**667**	**125**	**18**	**22.8**	**1.3**
541	Professional, scientific, & technical services	4	1 737	667	125	18	22.8	1.3
	BEARDSTOWN, IL							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	BEDFORD PARK, IL *							
54	**Professional, scientific, & technical services**	**13**	**24 766**	**6 778**	**1 345**	**270**	**52.6**	**15.6**
541	Professional, scientific, & technical services	13	24 766	6 778	1 345	270	52.6	15.6
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D
5418	Advertising & related services	4	16 563	3 630	782	186	77.3	15.1
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BELLEVILLE, IL							
54	**Professional, scientific, & technical services**	**177**	**101 195**	**43 229**	**8 698**	**1 119**	**28.0**	**3.8**
541	Professional, scientific, & technical services	177	101 195	43 229	8 698	1 119	28.0	3.8
5411	Legal services	102	69 709	32 223	6 077	564	26.2	3.6
54111	Offices of lawyers	102	69 709	32 223	6 077	564	26.2	3.6
541110	Offices of lawyers	102	69 709	32 223	6 077	564	26.2	3.6
5411101	Offices of lawyers (except legal aid societies)	102	69 709	32 223	6 077	564	26.2	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	10 577	5 281	1 338	365	35.4	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	10 577	5 281	1 338	365	35.4	5.8
541211	Offices of certified public accountants	16	5 784	3 556	711	92	31.9	6.6
541213	Tax return preparation services	4	D	D	D	c	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	15 345	4 352	951	118	14.0	1.3
54133	Engineering services	7	10 031	2 566	540	61	10.7	2.0
541330	Engineering services	7	10 031	2 566	540	61	10.7	2.0
5414	Specialized design services	6	2 066	370	84	21	100.0	–
5418	Advertising & related services	5	D	D	D	a	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
	BELLWOOD, IL							
54	**Professional, scientific, & technical services**	**10**	**2 068**	**797**	**182**	**33**	**92.3**	**–**
541	Professional, scientific, & technical services	10	2 068	797	182	33	92.3	–
	BELVIDERE, IL							
54	**Professional, scientific, & technical services**	**24**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	24	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D
541611	Administrative management & general management consulting service	1	D	D	D	a	D	D
	BENSENVILLE, IL *							
54	**Professional, scientific, & technical services**	**100**	**60 253**	**17 206**	**3 628**	**464**	**49.6**	**3.9**
541	Professional, scientific, & technical services	100	60 253	17 206	3 628	464	49.6	3.9
5411	Legal services	14	4 320	1 464	275	38	37.3	2.5
54111	Offices of lawyers	14	4 320	1 464	275	38	37.3	2.5
541110	Offices of lawyers	14	4 320	1 464	275	38	37.3	2.5
5411101	Offices of lawyers (except legal aid societies)	14	4 320	1 464	275	38	37.3	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 398	910	225	39	64.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 398	910	225	39	64.1	–
5413	Architectural, engineering, & related services	20	23 314	7 617	1 733	165	59.9	.7
54133	Engineering services	14	18 306	5 310	1 261	110	68.8	–
541330	Engineering services	14	18 306	5 310	1 261	110	68.8	–
5414	Specialized design services	12	8 053	2 123	349	56	18.5	8.8
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5415	Computer systems design & related services	19	11 972	2 071	428	50	40.2	.9
54151	Computer systems design & related services	19	11 972	2 071	428	50	40.2	.9
541512	Computer systems design services	10	8 569	1 455	341	40	16.6	1.3
5416	Management, scientific, & technical consulting services	10	4 461	1 383	214	41	25.9	27.7
54161	Management consulting services	6	2 932	801	147	22	4.1	41.3
5418	Advertising & related services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BENSENVILLE, IL (DUPAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**100**	**60 253**	**17 206**	**3 628**	**464**	**49.6**	**3.9**
541	Professional, scientific, & technical services	100	60 253	17 206	3 628	464	49.6	3.9
5411	Legal services	14	4 320	1 464	275	38	37.3	2.5
54111	Offices of lawyers	14	4 320	1 464	275	38	37.3	2.5
541110	Offices of lawyers	14	4 320	1 464	275	38	37.3	2.5
5411101	Offices of lawyers (except legal aid societies)	14	4 320	1 464	275	38	37.3	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 398	910	225	39	64.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 398	910	225	39	64.1	–
5413	Architectural, engineering, & related services	20	23 314	7 617	1 733	165	59.9	.7
54133	Engineering services	14	18 306	5 310	1 261	110	68.8	–
541330	Engineering services	14	18 306	5 310	1 261	110	68.8	–
5414	Specialized design services	12	8 053	2 123	349	56	18.5	8.8
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5415	Computer systems design & related services	19	11 972	2 071	428	50	40.2	.9
54151	Computer systems design & related services	19	11 972	2 071	428	50	40.2	.9
541512	Computer systems design services	10	8 569	1 455	341	40	16.6	1.3
5416	Management, scientific, & technical consulting services	10	4 461	1 383	214	41	25.9	27.7
54161	Management consulting services	6	2 932	801	147	22	4.1	41.3
5418	Advertising & related services	6	D	D	D	b	D	D
	BENTON, IL							
54	**Professional, scientific, & technical services**	**22**	**5 998**	**1 616**	**388**	**84**	**52.9**	**1.3**
541	Professional, scientific, & technical services	22	5 998	1 616	388	84	52.9	1.3
5411	Legal services	13	3 569	724	170	37	57.9	–
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
	BERKELEY, IL							
54	**Professional, scientific, & technical services**	**8**	**16 189**	**8 653**	**1 203**	**147**	**18.2**	**7.1**
541	Professional, scientific, & technical services	8	16 189	8 653	1 203	147	18.2	7.1
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
54133	Engineering services	1	D	D	D	b	D	D
541330	Engineering services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	BERWYN, IL							
54	**Professional, scientific, & technical services**	**59**	**10 289**	**3 287**	**794**	**128**	**49.7**	**7.6**
541	Professional, scientific, & technical services	59	10 289	3 287	794	128	49.7	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 339	1 137	305	37	40.1	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 339	1 137	305	37	40.1	7.7
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	BETHALTO, IL							
54	**Professional, scientific, & technical services**	**6**	**1 019**	**474**	**98**	**19**	**36.9**	**–**
541	Professional, scientific, & technical services	6	1 019	474	98	19	36.9	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BLOOMINGDALE, IL							
54	**Professional, scientific, & technical services**	**120**	**49 729**	**17 590**	**3 896**	**503**	**45.4**	**2.2**
541	Professional, scientific, & technical services	120	49 729	17 590	3 896	503	45.4	2.2
5411	Legal services	20	3 450	1 070	228	35	57.3	11.9
54111	Offices of lawyers	20	3 450	1 070	228	35	57.3	11.9
541110	Offices of lawyers	20	3 450	1 070	228	35	57.3	11.9
5411101	Offices of lawyers (except legal aid societies)	20	3 450	1 070	228	35	57.3	11.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	7 388	2 858	686	84	42.1	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	7 388	2 858	686	84	42.1	4.6
541211	Offices of certified public accountants	18	6 254	2 511	605	73	48.9	1.3
5413	Architectural, engineering, & related services	7	5 740	2 754	499	49	28.4	–
5414	Specialized design services	6	1 547	232	44	17	69.3	–
5415	Computer systems design & related services	26	12 007	3 915	755	84	82.9	2.1
54151	Computer systems design & related services	26	12 007	3 915	755	84	82.9	2.1
541511	Custom computer programming services	10	8 650	2 832	511	64	81.6	–
5416	Management, scientific, & technical consulting services	20	4 272	1 895	399	60	85.7	1.1
54161	Management consulting services	17	3 503	1 693	363	52	82.5	1.3
5417	Scientific research & development services	1	D	D	D	b	D	D
5418	Advertising & related services	4	2 275	616	116	17	45.6	–
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	BLOOMINGTON, IL							
54	**Professional, scientific, & technical services**	**173**	**89 445**	**38 247**	**7 951**	**1 005**	**33.0**	**2.4**
541	Professional, scientific, & technical services	173	89 445	38 247	7 951	1 005	33.0	2.4
5411	Legal services	56	29 411	12 517	2 232	291	37.5	1.8
54111	Offices of lawyers	55	D	D	D	e	D	D
541110	Offices of lawyers	55	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	55	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	19 591	8 464	2 057	273	20.1	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	19 591	8 464	2 057	273	20.1	2.9
541211	Offices of certified public accountants	19	D	D	D	c	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	16 116	8 453	1 769	190	23.4	.3
54133	Engineering services	8	13 184	7 799	1 574	161	14.6	.4
541330	Engineering services	8	13 184	7 799	1 574	161	14.6	.4
5414	Specialized design services	9	D	D	D	b	D	D
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	25	12 041	4 657	946	87	51.9	1.6
54161	Management consulting services	16	10 088	3 789	810	65	44.7	.5
541612	Human resources & executive search consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	9	5 795	2 218	505	70	22.8	6.3
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
	BLUE ISLAND, IL							
54	**Professional, scientific, & technical services**	**13**	**3 612**	**1 314**	**345**	**84**	**40.4**	**28.1**
541	Professional, scientific, & technical services	13	3 612	1 314	345	84	40.4	28.1
	BOLINGBROOK, IL *							
54	**Professional, scientific, & technical services**	**78**	**24 859**	**10 247**	**2 223**	**291**	**51.5**	**7.2**
541	Professional, scientific, & technical services	78	24 859	10 247	2 223	291	51.5	7.2
5411	Legal services	12	6 053	3 274	757	44	18.2	23.2
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	877	373	77	26	92.7	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	877	373	77	26	92.7	7.3
5415	Computer systems design & related services	31	8 285	3 380	635	84	81.2	2.5
54151	Computer systems design & related services	31	8 285	3 380	635	84	81.2	2.5
5416	Management, scientific, & technical consulting services	9	2 961	1 291	262	38	79.7	–
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
	BOLINGBROOK, IL (DUPAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOLINGBROOK, IL (WILL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**75**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	75	D	D	D	e	D	D
5411	Legal services	12	6 053	3 274	757	44	18.2	23.2
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	877	373	77	26	92.7	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	877	373	77	26	92.7	7.3
5415	Computer systems design & related services	30	D	D	D	b	D	D
54151	Computer systems design & related services	30	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
	BOURBONNAIS, IL							
54	**Professional, scientific, & technical services**	**26**	**4 612**	**1 488**	**301**	**60**	**54.0**	**8.4**
541	Professional, scientific, & technical services	26	4 612	1 488	301	60	54.0	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 624	314	92	27	52.3	18.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 624	314	92	27	52.3	18.7
	BRADLEY, IL							
54	**Professional, scientific, & technical services**	**11**	**2 683**	**977**	**259**	**50**	**92.5**	**1.2**
541	Professional, scientific, & technical services	11	2 683	977	259	50	92.5	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 014	424	130	20	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 014	424	130	20	100.0	–
	BRAIDWOOD, IL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
	BREESE, IL							
54	**Professional, scientific, & technical services**	**10**	**1 904**	**695**	**134**	**47**	**85.5**	**14.5**
541	Professional, scientific, & technical services	10	1 904	695	134	47	85.5	14.5
	BRIDGEVIEW, IL							
54	**Professional, scientific, & technical services**	**26**	**24 903**	**10 731**	**2 233**	**335**	**18.8**	**4.7**
541	Professional, scientific, & technical services	26	24 903	10 731	2 233	335	18.8	4.7
5413	Architectural, engineering, & related services	5	3 570	1 648	370	47	41.7	–
5418	Advertising & related services	8	18 411	8 138	1 659	246	11.5	–
54186	Direct mail advertising	5	18 020	8 001	1 630	242	10.8	–
541860	Direct mail advertising	5	18 020	8 001	1 630	242	10.8	–
	BROADVIEW, IL							
54	**Professional, scientific, & technical services**	**12**	**8 682**	**3 616**	**845**	**108**	**12.1**	**3.0**
541	Professional, scientific, & technical services	12	8 682	3 616	845	108	12.1	3.0
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5414	Specialized design services	4	2 812	924	298	49	–	8.5
54143	Graphic design services	4	2 812	924	298	49	–	8.5
541430	Graphic design services	4	2 812	924	298	49	–	8.5
	BROOKFIELD, IL							
54	**Professional, scientific, & technical services**	**26**	**7 300**	**2 917**	**582**	**80**	**66.4**	**18.7**
541	Professional, scientific, & technical services	26	7 300	2 917	582	80	66.4	18.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 094	593	171	31	17.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 094	593	171	31	17.7	–
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BUFFALO GROVE, IL *							
54	**Professional, scientific, & technical services**	**219**	**154 055**	**67 496**	**15 130**	**1 244**	**21.3**	**11.8**
541	Professional, scientific, & technical services	219	154 055	67 496	15 130	1 244	21.3	11.8
5411	Legal services	26	13 650	6 604	1 183	88	24.4	11.8
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	6 269	2 943	460	64	66.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	6 269	2 943	460	64	66.4	–
541211	Offices of certified public accountants	22	D	D	D	b	D	D
541219	Other accounting services	10	1 734	835	100	20	30.6	–
5413	Architectural, engineering, & related services	16	15 329	9 696	2 568	170	15.2	32.3
5414	Specialized design services	11	1 878	593	109	14	22.3	2.6
54143	Graphic design services	11	1 878	593	109	14	22.3	2.6
541430	Graphic design services	11	1 878	593	109	14	22.3	2.6
5415	Computer systems design & related services	71	48 040	19 922	4 384	326	21.6	20.7
54151	Computer systems design & related services	71	48 040	19 922	4 384	326	21.6	20.7
541511	Custom computer programming services	33	22 710	12 382	2 795	200	12.7	42.1
541512	Computer systems design services	30	22 814	5 976	1 295	106	22.9	.7
5415121	Computer systems integrators	4	17 915	4 001	907	71	5.7	–
5415122	Computer systems consultants (except systems integrators)	26	4 899	1 975	388	35	85.8	3.2
5416	Management, scientific, & technical consulting services	37	56 279	24 541	5 645	506	7.2	1.6
54161	Management consulting services	33	55 998	24 468	5 638	503	6.7	1.7
541611	Administrative management & general management consulting service	13	D	D	D	e	D	D
5418	Advertising & related services	13	8 320	1 871	509	44	64.7	–
54189	Other services related to advertising	6	5 195	901	255	20	43.5	–
541890	Other services related to advertising	6	5 195	901	255	20	43.5	–
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	BUFFALO GROVE, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**50**	**17 149**	**8 934**	**2 257**	**137**	**40.1**	**31.4**
541	Professional, scientific, & technical services	50	17 149	8 934	2 257	137	40.1	31.4
5411	Legal services	8	3 859	1 465	282	21	15.8	–
54111	Offices of lawyers	8	3 859	1 465	282	21	15.8	–
541110	Offices of lawyers	8	3 859	1 465	282	21	15.8	–
5411101	Offices of lawyers (except legal aid societies)	8	3 859	1 465	282	21	15.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
	BUFFALO GROVE, IL (LAKE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**169**	**136 906**	**58 562**	**12 873**	**1 107**	**19.0**	**9.3**
541	Professional, scientific, & technical services	169	136 906	58 562	12 873	1 107	19.0	9.3
5411	Legal services	18	9 791	5 139	901	67	27.7	16.4
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	D	D	D	c	D	D
5414	Specialized design services	11	1 878	593	109	14	22.3	2.6
54143	Graphic design services	11	1 878	593	109	14	22.3	2.6
541430	Graphic design services	11	1 878	593	109	14	22.3	2.6
5415	Computer systems design & related services	59	45 455	18 805	4 118	306	18.3	21.9
54151	Computer systems design & related services	59	45 455	18 805	4 118	306	18.3	21.9
541511	Custom computer programming services	28	D	D	D	c	D	D
541512	Computer systems design services	24	21 024	5 316	1 135	92	18.2	.7
5415121	Computer systems integrators	4	17 915	4 001	907	71	5.7	–
5416	Management, scientific, & technical consulting services	28	D	D	D	f	D	D
54161	Management consulting services	25	D	D	D	e	D	D
541611	Administrative management & general management consulting service	9	D	D	D	e	D	D
5418	Advertising & related services	10	7 290	1 551	450	32	59.7	–
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
	BURBANK, IL							
54	**Professional, scientific, & technical services**	**17**	**4 276**	**1 111**	**274**	**85**	**80.8**	**3.5**
541	Professional, scientific, & technical services	17	4 276	1 111	274	85	80.8	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 361	298	119	62	96.3	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 361	298	119	62	96.3	3.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BURNHAM, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BURR RIDGE, IL *							
54	**Professional, scientific, & technical services**	**70**	**80 516**	**26 714**	**6 021**	**532**	**25.8**	**10.8**
541	Professional, scientific, & technical services	70	80 516	26 714	6 021	532	25.8	10.8
5411	Legal services	11	9 147	2 167	468	65	59.9	38.9
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 336	1 008	217	25	49.0	22.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 336	1 008	217	25	49.0	22.9
5413	Architectural, engineering, & related services	6	10 747	5 771	1 307	127	18.0	31.6
54133	Engineering services	6	10 747	5 771	1 307	127	18.0	31.6
541330	Engineering services	6	10 747	5 771	1 307	127	18.0	31.6
5414	Specialized design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	14	10 499	4 318	837	71	20.5	1.9
54151	Computer systems design & related services	14	10 499	4 318	837	71	20.5	1.9
541512	Computer systems design services	6	7 408	2 837	656	52	13.5	–
5416	Management, scientific, & technical consulting services	15	7 194	3 498	673	63	66.6	13.8
54161	Management consulting services	13	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	b	D	D
5418	Advertising & related services	8	15 589	3 863	804	76	27.3	.2
	BURR RIDGE, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**20**	**6 024**	**2 798**	**411**	**39**	**78.3**	**4.3**
541	Professional, scientific, & technical services	20	6 024	2 798	411	39	78.3	4.3
	BURR RIDGE, IL (DUPAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**50**	**74 492**	**23 916**	**5 610**	**493**	**21.6**	**11.3**
541	Professional, scientific, & technical services	50	74 492	23 916	5 610	493	21.6	11.3
5411	Legal services	8	8 906	2 088	454	60	58.8	40.0
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	c	D	D
54133	Engineering services	5	D	D	D	c	D	D
541330	Engineering services	5	D	D	D	c	D	D
5415	Computer systems design & related services	7	8 078	3 005	605	49	9.1	1.4
54151	Computer systems design & related services	7	8 078	3 005	605	49	9.1	1.4
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	D	D	D	b	D	D
54161	Management consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
	BUSHNELL, IL							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	BYRON, IL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	CAHOKIA, IL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CAIRO, IL							
54	**Professional, scientific, & technical services**	**7**	**1 354**	**642**	**149**	**21**	**58.1**	**35.7**
541	Professional, scientific, & technical services	7	1 354	642	149	21	58.1	35.7
	CALUMET CITY, IL							
54	**Professional, scientific, & technical services**	**34**	**7 104**	**1 955**	**515**	**119**	**40.5**	**5.9**
541	Professional, scientific, & technical services	34	7 104	1 955	515	119	40.5	5.9
5411	Legal services	16	2 883	633	157	36	55.3	3.2
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	CALUMET PARK, IL							
54	**Professional, scientific, & technical services**	**5**	**1 663**	**892**	**234**	**35**	**7.1**	**68.5**
541	Professional, scientific, & technical services	5	1 663	892	234	35	7.1	68.5
	CANTON, IL							
54	**Professional, scientific, & technical services**	**13**	**3 600**	**1 295**	**313**	**55**	**53.4**	**20.1**
541	Professional, scientific, & technical services	13	3 600	1 295	313	55	53.4	20.1
	CARBONDALE, IL							
54	**Professional, scientific, & technical services**	**57**	**24 325**	**9 535**	**2 241**	**457**	**28.4**	**7.3**
541	Professional, scientific, & technical services	57	24 325	9 535	2 241	457	28.4	7.3
5411	Legal services	28	10 817	4 355	933	159	36.3	5.5
54111	Offices of lawyers	28	10 817	4 355	933	159	36.3	5.5
541110	Offices of lawyers	28	10 817	4 355	933	159	36.3	5.5
5411101	Offices of lawyers (except legal aid societies)	28	10 817	4 355	933	159	36.3	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 611	1 209	344	130	35.0	19.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 611	1 209	344	130	35.0	19.2
541213	Tax return preparation services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	8	D	D	D	b	D	D
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
	CARLINVILLE, IL							
54	**Professional, scientific, & technical services**	**14**	**16 463**	**4 497**	**913**	**139**	**2.8**	**5.2**
541	Professional, scientific, & technical services	14	16 463	4 497	913	139	2.8	5.2
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
	CARLYLE, IL							
54	**Professional, scientific, & technical services**	**9**	**4 542**	**1 978**	**517**	**68**	**28.2**	**–**
541	Professional, scientific, & technical services	9	4 542	1 978	517	68	28.2	–
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	CARMI, IL							
54	**Professional, scientific, & technical services**	**14**	**2 902**	**898**	**215**	**63**	**36.9**	**4.0**
541	Professional, scientific, & technical services	14	2 902	898	215	63	36.9	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CAROL STREAM, IL							
54	**Professional, scientific, & technical services**	**62**	**26 397**	**11 985**	**2 942**	**319**	**37.7**	**3.9**
541	Professional, scientific, & technical services	62	26 397	11 985	2 942	319	37.7	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 885	625	133	23	48.5	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 885	625	133	23	48.5	.6
5413	Architectural, engineering, & related services	9	10 743	5 656	1 508	162	13.2	6.5
54133	Engineering services	5	D	D	D	c	D	D
541330	Engineering services	5	D	D	D	c	D	D
5414	Specialized design services	5	2 814	734	161	22	100.0	–
54143	Graphic design services	5	2 814	734	161	22	100.0	–
541430	Graphic design services	5	2 814	734	161	22	100.0	–
5415	Computer systems design & related services	20	3 874	2 045	517	38	54.2	2.8
54151	Computer systems design & related services	20	3 874	2 045	517	38	54.2	2.8
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418903	Sign painting & lettering shop	2	D	D	D	b	D	D
	CARPENTERSVILLE, IL							
54	**Professional, scientific, & technical services**	**17**	**3 558**	**1 450**	**261**	**46**	**47.2**	**4.3**
541	Professional, scientific, & technical services	17	3 558	1 450	261	46	47.2	4.3
	CARROLLTON, IL							
54	**Professional, scientific, & technical services**	**8**	**1 393**	**651**	**144**	**37**	**20.7**	**9.4**
541	Professional, scientific, & technical services	8	1 393	651	144	37	20.7	9.4
	CARTERVILLE, IL							
54	**Professional, scientific, & technical services**	**5**	**1 326**	**553**	**115**	**19**	**76.5**	**–**
541	Professional, scientific, & technical services	5	1 326	553	115	19	76.5	–
	CARTHAGE, IL							
54	**Professional, scientific, & technical services**	**6**	**1 637**	**323**	**92**	**25**	**69.5**	**–**
541	Professional, scientific, & technical services	6	1 637	323	92	25	69.5	–
	CARY, IL							
54	**Professional, scientific, & technical services**	**39**	**10 835**	**3 726**	**722**	**84**	**39.9**	**6.3**
541	Professional, scientific, & technical services	39	10 835	3 726	722	84	39.9	6.3
5416	Management, scientific, & technical consulting services	10	2 986	1 350	300	29	74.9	17.5
54161	Management consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	3	3 666	580	99	13	D	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	CASEY, IL *							
54	**Professional, scientific, & technical services**	**9**	**2 338**	**992**	**205**	**44**	**69.3**	**.6**
541	Professional, scientific, & technical services	9	2 338	992	205	44	69.3	.6
	CASEY, IL (CLARK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**9**	**2 338**	**992**	**205**	**44**	**69.3**	**.6**
541	Professional, scientific, & technical services	9	2 338	992	205	44	69.3	.6
	CASEYVILLE, IL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	CENTRALIA, IL *							
54	**Professional, scientific, & technical services**	**31**	**7 543**	**3 136**	**688**	**134**	**55.5**	**6.9**
541	Professional, scientific, & technical services	31	7 543	3 136	688	134	55.5	6.9
5411	Legal services	11	3 759	1 443	295	52	45.9	1.5
54111	Offices of lawyers	11	3 759	1 443	295	52	45.9	1.5
541110	Offices of lawyers	11	3 759	1 443	295	52	45.9	1.5
5411101	Offices of lawyers (except legal aid societies)	11	3 759	1 443	295	52	45.9	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 799	1 206	271	56	53.9	16.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 799	1 206	271	56	53.9	16.6
541213	Tax return preparation services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CENTRALIA, IL (CLINTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CENTRALIA, IL (MARION COUNTY PART) *							
54	**Professional, scientific, & technical services**	**29**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	29	D	D	D	c	D	D
5411	Legal services	11	3 759	1 443	295	52	45.9	1.5
54111	Offices of lawyers	11	3 759	1 443	295	52	45.9	1.5
541110	Offices of lawyers	11	3 759	1 443	295	52	45.9	1.5
5411101	Offices of lawyers (except legal aid societies)	11	3 759	1 443	295	52	45.9	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
541213	Tax return preparation services	5	D	D	D	b	D	D
	CENTREVILLE, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CHAMPAIGN, IL							
54	**Professional, scientific, & technical services**	**183**	**202 049**	**66 997**	**15 128**	**1 654**	**11.1**	**4.7**
541	Professional, scientific, & technical services	183	202 049	66 997	15 128	1 654	11.1	4.7
5411	Legal services	43	27 612	12 227	2 316	293	18.6	2.6
54111	Offices of lawyers	41	D	D	D	e	D	D
541110	Offices of lawyers	41	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	41	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	15 143	4 962	1 329	177	22.1	33.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	15 143	4 962	1 329	177	22.1	33.7
541211	Offices of certified public accountants	10	12 787	4 371	1 164	125	7.8	39.8
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	36	30 435	15 547	3 216	397	20.2	4.4
54131	Architectural services	11	D	D	D	b	D	D
541310	Architectural services	11	D	D	D	b	D	D
54133	Engineering services	22	23 710	12 772	2 552	312	17.3	4.3
541330	Engineering services	22	23 710	12 772	2 552	312	17.3	4.3
5414	Specialized design services	7	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	29	107 458	25 139	6 094	462	1.7	1.0
54151	Computer systems design & related services	29	107 458	25 139	6 094	462	1.7	1.0
541511	Custom computer programming services	17	D	D	D	e	D	D
541512	Computer systems design services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	20	4 220	1 929	490	57	28.1	9.5
5418	Advertising & related services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	CHANNAHON, IL *							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	CHANNAHON, IL (WILL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	CHARLESTON, IL							
54	**Professional, scientific, & technical services**	**28**	**8 605**	**3 639**	**534**	**97**	**50.1**	**–**
541	Professional, scientific, & technical services	28	8 605	3 639	534	97	50.1	–
5411	Legal services	9	4 430	1 699	342	44	15.4	–
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	CHATHAM, IL							
54	**Professional, scientific, & technical services**	**9**	**1 644**	**630**	**140**	**23**	**94.4**	**5.6**
541	Professional, scientific, & technical services	9	1 644	630	140	23	94.4	5.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHESTER, IL							
54	**Professional, scientific, & technical services**	**12**	**2 928**	**953**	**237**	**42**	**35.9**	**.2**
541	Professional, scientific, & technical services	12	2 928	953	237	42	35.9	.2
	CHICAGO, IL *							
54	**Professional, scientific, & technical services**	**8 115**	**17 205 292**	**6 757 519**	**1 511 974**	**118 842**	**11.8**	**5.3**
541	Professional, scientific, & technical services	8 115	17 205 292	6 757 519	1 511 974	118 842	11.8	5.3
5411	Legal services	3 026	5 381 240	2 108 657	434 745	32 587	12.6	4.3
54111	Offices of lawyers	2 980	5 331 194	2 091 432	430 708	32 100	12.6	4.2
541110	Offices of lawyers	2 980	5 331 194	2 091 432	430 708	32 100	12.6	4.2
5411101	Offices of lawyers (except legal aid societies)	2 980	5 331 194	2 091 432	430 708	32 100	12.6	4.2
54119	Other legal services	46	50 046	17 225	4 037	487	6.0	19.6
541191	Title abstract & settlement offices	28	45 624	15 677	3 715	436	4.9	18.9
541199	All other legal services	18	4 422	1 548	322	51	17.3	26.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	649	1 688 646	658 854	154 161	17 524	5.2	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	649	1 688 646	658 854	154 161	17 524	5.2	5.9
541211	Offices of certified public accountants	367	1 481 760	538 911	125 943	11 062	3.2	2.0
541213	Tax return preparation services	63	17 086	7 161	2 921	2 104	16.3	8.6
541214	Payroll services	38	138 857	90 782	20 371	3 506	11.2	41.2
541219	Other accounting services	181	50 943	22 000	4 926	852	42.6	23.7
5413	Architectural, engineering, & related services	679	1 639 349	633 982	141 685	11 951	25.1	2.5
54131	Architectural services	328	395 814	165 967	35 100	3 397	19.9	2.4
541310	Architectural services	328	395 814	165 967	35 100	3 397	19.9	2.4
54133	Engineering services	277	1 202 603	446 628	101 450	7 940	27.0	2.2
541330	Engineering services	277	1 202 603	446 628	101 450	7 940	27.0	2.2
54134	Drafting services	15	D	D	D	b	D	D
541340	Drafting services	15	D	D	D	b	D	D
54135	Building inspection services	16	6 776	2 830	704	99	27.4	25.0
541350	Building inspection services	16	6 776	2 830	704	99	27.4	25.0
54137	Surveying & mapping (except geophysical) services	17	10 444	6 233	1 236	185	17.2	4.9
541370	Surveying & mapping (except geophysical) services	17	10 444	6 233	1 236	185	17.2	4.9
54138	Testing laboratories	24	17 909	8 858	2 058	241	19.4	16.3
541380	Testing laboratories	24	17 909	8 858	2 058	241	19.4	16.3
5414	Specialized design services	577	447 311	149 285	33 126	3 241	22.9	6.2
54141	Interior design services	158	134 800	39 662	8 492	890	22.5	2.4
541410	Interior design services	158	134 800	39 662	8 492	890	22.5	2.4
54142	Industrial design services	17	17 072	4 324	739	79	9.3	.3
541420	Industrial design services	17	17 072	4 324	739	79	9.3	.3
54143	Graphic design services	392	289 958	103 686	23 578	2 203	23.8	7.1
541430	Graphic design services	392	289 958	103 686	23 578	2 203	23.8	7.1
5414301	Graphic design services (except commercial art & medical artists)	336	259 816	93 474	21 247	1 966	21.9	6.4
5414302	Commercial art	56	30 142	10 212	2 331	237	40.5	13.4
54149	Other specialized design services	10	5 481	1 613	317	69	27.5	72.5
541490	Other specialized design services	10	5 481	1 613	317	69	27.5	72.5
5415	Computer systems design & related services	746	2 804 845	898 306	244 967	13 966	7.2	7.9
54151	Computer systems design & related services	746	2 804 845	898 306	244 967	13 966	7.2	7.9
541511	Custom computer programming services	335	D	D	D	h	D	D
541512	Computer systems design services	304	641 238	306 022	67 335	4 413	18.7	28.5
5415121	Computer systems integrators	66	351 304	177 379	34 092	2 374	10.5	19.4
5415122	Computer systems consultants (except systems integrators)	238	289 934	128 643	33 243	2 039	28.5	39.6
541513	Computer facilities management services	19	D	D	D	h	D	D
541519	Other computer related services	88	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	1 306	2 697 617	1 276 091	276 824	19 346	10.7	3.9
54161	Management consulting services	1 141	2 513 648	1 211 851	265 559	18 365	9.9	3.8
541611	Administrative management & general management consulting service	469	1 348 335	685 497	142 454	7 916	7.0	4.5
541612	Human resources & executive search consulting services	330	523 808	280 140	67 984	3 822	13.5	4.2
5416121	Actuarial consulting	18	53 441	25 951	5 861	332	3.7	4.3
5416122	Executive placement services	184	241 764	129 822	27 967	1 705	17.4	6.0
5416123	Human resources & personnel management consulting	128	228 603	124 367	34 156	1 785	11.8	2.2
541613	Marketing consulting services	266	402 550	150 455	32 900	5 104	17.3	2.0
541614	Process, physical distribution, & logistics consulting services	48	225 367	89 957	21 053	1 322	4.6	2.0
541618	Other management consulting services	28	13 588	5 802	1 168	201	31.2	4.5
54162	Environmental consulting services	39	30 578	10 361	2 154	307	46.5	1.1
541620	Environmental consulting services	39	30 578	10 361	2 154	307	46.5	1.1
54169	Other scientific & technical consulting services	126	153 391	53 879	9 111	674	17.0	6.5
541690	Other scientific & technical consulting services	126	153 391	53 879	9 111	674	17.0	6.5
5417	Scientific research & development services	36	120 232	27 898	6 469	1 066	6.6	3.3
54171	R&D in the physical, engineering, & life sciences	26	78 338	17 144	4 098	611	9.1	4.7
541710	R&D in the physical, engineering, & life sciences	26	78 338	17 144	4 098	611	9.1	4.7
5417102	Research & development in the life sciences	14	65 979	12 849	3 273	518	6.2	1.9
54172	Research & development in the social sciences & humanities	10	41 894	10 754	2 371	455	2.0	.5
541720	R&D in the social sciences & humanities	10	41 894	10 754	2 371	455	2.0	.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHICAGO, IL *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	695	1 890 614	787 153	167 231	12 901	9.2	6.6
54181	Advertising agencies	285	1 216 611	561 365	116 723	8 036	3.7	5.9
541810	Advertising agencies	285	1 216 611	561 365	116 723	8 036	3.7	5.9
54182	Public relations agencies	153	250 437	92 713	19 834	1 646	17.8	3.9
541820	Public relations agencies	153	250 437	92 713	19 834	1 646	17.8	3.9
54183	Media buying services	27	33 805	15 126	3 512	303	5.4	26.9
541830	Media buying services	27	33 805	15 126	3 512	303	5.4	26.9
54184	Media representatives	76	92 398	38 624	9 229	967	10.5	28.5
541840	Media representatives	76	92 398	38 624	9 229	967	10.5	28.5
5418401	Radio & television advertising representatives	37	59 878	28 096	6 890	739	–	20.1
5418402	Publishers' advertising representatives	39	32 520	10 528	2 339	228	29.7	44.1
54185	Display advertising	27	105 361	17 260	4 429	337	18.0	1.2
541850	Display advertising	27	105 361	17 260	4 429	337	18.0	1.2
5418501	Display advertising (except outdoor)	10	42 410	5 465	1 273	100	21.9	–
5418502	Outdoor advertising services	17	62 951	11 795	3 156	237	15.4	2.0
54186	Direct mail advertising	40	95 810	43 340	10 119	1 135	21.8	2.3
541860	Direct mail advertising	40	95 810	43 340	10 119	1 135	21.8	2.3
54187	Advertising material distribution services	10	28 859	4 285	1 066	146	19.3	2.7
541870	Advertising material distribution services	10	28 859	4 285	1 066	146	19.3	2.7
54189	Other services related to advertising	77	67 333	14 440	2 319	331	40.7	4.6
541890	Other services related to advertising	77	67 333	14 440	2 319	331	40.7	4.6
5418902	Advertising specialties goods distributor	38	41 990	7 430	1 361	186	40.5	1.9
5418903	Sign painting & lettering shop	24	D	D	D	b	D	D
5418909	All other advertising	14	20 506	5 336	596	59	40.6	5.2
5419	Other professional, scientific, & technical services	401	535 438	217 293	52 766	6 260	14.0	8.7
54191	Marketing research & public opinion polling	99	297 518	146 434	37 232	4 340	13.1	4.7
541910	Marketing research & public opinion polling	99	297 518	146 434	37 232	4 340	13.1	4.7
54192	Photographic services	250	179 351	48 666	11 301	1 461	18.7	9.9
541921	Photographic studios, portrait	103	34 949	9 940	1 963	428	29.3	23.5
541922	Commercial photography	147	144 402	38 726	9 338	1 033	16.1	6.6
54193	Translation & interpretation services	11	3 076	881	229	30	11.1	9.1
541930	Translation & interpretation services	11	3 076	881	229	30	11.1	9.1
54199	All other professional, scientific, & technical services	41	55 493	21 312	4 004	429	4.1	25.8
541990	All other professional, scientific, & technical services	41	55 493	21 312	4 004	429	4.1	25.8
	CHICAGO, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8 113**	**D**	**D**	**D**	**m**	**D**	**D**
541	Professional, scientific, & technical services	8 113	D	D	D	m	D	D
5411	Legal services	3 025	D	D	D	k	D	D
54111	Offices of lawyers	2 979	D	D	D	k	D	D
541110	Offices of lawyers	2 979	D	D	D	k	D	D
5411101	Offices of lawyers (except legal aid societies)	2 979	D	D	D	k	D	D
54119	Other legal services	46	50 046	17 225	4 037	487	6.0	19.6
541191	Title abstract & settlement offices	28	45 624	15 677	3 715	436	4.9	18.9
541199	All other legal services	18	4 422	1 548	322	51	17.3	26.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	649	1 688 646	658 854	154 161	17 524	5.2	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	649	1 688 646	658 854	154 161	17 524	5.2	5.9
541211	Offices of certified public accountants	367	1 481 760	538 911	125 943	11 062	3.2	2.0
541213	Tax return preparation services	63	17 086	7 161	2 921	2 104	16.3	8.6
541214	Payroll services	38	138 857	90 782	20 371	3 506	11.2	41.2
541219	Other accounting services	181	50 943	22 000	4 926	852	42.6	23.7
5413	Architectural, engineering, & related services	679	1 639 349	633 982	141 685	11 951	25.1	2.5
54131	Architectural services	328	395 814	165 967	35 100	3 397	19.9	2.4
541310	Architectural services	328	395 814	165 967	35 100	3 397	19.9	2.4
54133	Engineering services	277	1 202 603	446 628	101 450	7 940	27.0	2.2
541330	Engineering services	277	1 202 603	446 628	101 450	7 940	27.0	2.2
54134	Drafting services	15	D	D	D	b	D	D
541340	Drafting services	15	D	D	D	b	D	D
54135	Building inspection services	16	6 776	2 830	704	99	27.4	25.0
541350	Building inspection services	16	6 776	2 830	704	99	27.4	25.0
54137	Surveying & mapping (except geophysical) services	17	10 444	6 233	1 236	185	17.2	4.9
541370	Surveying & mapping (except geophysical) services	17	10 444	6 233	1 236	185	17.2	4.9
54138	Testing laboratories	24	17 909	8 858	2 058	241	19.4	16.3
541380	Testing laboratories	24	17 909	8 858	2 058	241	19.4	16.3
5414	Specialized design services	577	447 311	149 285	33 126	3 241	22.9	6.2
54141	Interior design services	158	134 800	39 662	8 492	890	22.5	2.4
541410	Interior design services	158	134 800	39 662	8 492	890	22.5	2.4
54142	Industrial design services	17	17 072	4 324	739	79	9.3	.3
541420	Industrial design services	17	17 072	4 324	739	79	9.3	.3
54143	Graphic design services	392	289 958	103 686	23 578	2 203	23.8	7.1
541430	Graphic design services	392	289 958	103 686	23 578	2 203	23.8	7.1
5414301	Graphic design services (except commercial art & medical artists)	336	259 816	93 474	21 247	1 966	21.9	6.4
5414302	Commercial art	56	30 142	10 212	2 331	237	40.5	13.4
54149	Other specialized design services	10	5 481	1 613	317	69	27.5	72.5
541490	Other specialized design services	10	5 481	1 613	317	69	27.5	72.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHICAGO, IL (COOK COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	746	2 804 845	898 306	244 967	13 966	7.2	7.9
54151	Computer systems design & related services	746	2 804 845	898 306	244 967	13 966	7.2	7.9
541511	Custom computer programming services	335	D	D	D	h	D	D
541512	Computer systems design services	304	641 238	306 022	67 335	4 413	18.7	28.5
5415121	Computer systems integrators	66	351 304	177 379	34 092	2 374	10.5	19.4
5415122	Computer systems consultants (except systems integrators)	238	289 934	128 643	33 243	2 039	28.5	39.6
541513	Computer facilities management services	19	D	D	D	h	D	D
541519	Other computer related services	88	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	1 305	D	D	D	j	D	D
54161	Management consulting services	1 140	D	D	D	j	D	D
541611	Administrative management & general management consulting service	469	1 348 335	685 497	142 454	7 916	7.0	4.5
541612	Human resources & executive search consulting services	329	D	D	D	h	D	D
5416121	Actuarial consulting	18	53 441	25 951	5 861	332	3.7	4.3
5416122	Executive placement services	184	241 764	129 822	27 967	1 705	17.4	6.0
5416123	Human resources & personnel management consulting	127	D	D	D	g	D	D
541613	Marketing consulting services	266	402 550	150 455	32 900	5 104	17.3	2.0
541614	Process, physical distribution, & logistics consulting services	48	225 367	89 957	21 053	1 322	4.6	2.0
541618	Other management consulting services	28	13 588	5 802	1 168	201	31.2	4.5
54162	Environmental consulting services	39	30 578	10 361	2 154	307	46.5	1.1
541620	Environmental consulting services	39	30 578	10 361	2 154	307	46.5	1.1
54169	Other scientific & technical consulting services	126	153 391	53 879	9 111	674	17.0	6.5
541690	Other scientific & technical consulting services	126	153 391	53 879	9 111	674	17.0	6.5
5417	Scientific research & development services	36	120 232	27 898	6 469	1 066	6.6	3.3
54171	R&D in the physical, engineering, & life sciences	26	78 338	17 144	4 098	611	9.1	4.7
541710	R&D in the physical, engineering, & life sciences	26	78 338	17 144	4 098	611	9.1	4.7
5417102	Research & development in the life sciences	14	65 979	12 849	3 273	518	6.2	1.9
54172	Research & development in the social sciences & humanities	10	41 894	10 754	2 371	455	2.0	.5
541720	R&D in the social sciences & humanities	10	41 894	10 754	2 371	455	2.0	.5
5418	Advertising & related services	695	1 890 614	787 153	167 231	12 901	9.2	6.6
54181	Advertising agencies	285	1 216 611	561 365	116 723	8 036	3.7	5.9
541810	Advertising agencies	285	1 216 611	561 365	116 723	8 036	3.7	5.9
54182	Public relations agencies	153	250 437	92 713	19 834	1 646	17.8	3.9
541820	Public relations agencies	153	250 437	92 713	19 834	1 646	17.8	3.9
54183	Media buying services	27	33 805	15 126	3 512	303	5.4	26.9
541830	Media buying services	27	33 805	15 126	3 512	303	5.4	26.9
54184	Media representatives	76	92 398	38 624	9 229	967	10.5	28.5
541840	Media representatives	76	92 398	38 624	9 229	967	10.5	28.5
5418401	Radio & television advertising representatives	37	59 878	28 096	6 890	739	–	20.1
5418402	Publishers' advertising representatives	39	32 520	10 528	2 339	228	29.7	44.1
54185	Display advertising	27	105 361	17 260	4 429	337	18.0	1.2
541850	Display advertising	27	105 361	17 260	4 429	337	18.0	1.2
5418501	Display advertising (except outdoor)	10	42 410	5 465	1 273	100	21.9	–
5418502	Outdoor advertising services	17	62 951	11 795	3 156	237	15.4	2.0
54186	Direct mail advertising	40	95 810	43 340	10 119	1 135	21.8	2.3
541860	Direct mail advertising	40	95 810	43 340	10 119	1 135	21.8	2.3
54187	Advertising material distribution services	10	28 859	4 285	1 066	146	19.3	2.7
541870	Advertising material distribution services	10	28 859	4 285	1 066	146	19.3	2.7
54189	Other services related to advertising	77	67 333	14 440	2 319	331	40.7	4.6
541890	Other services related to advertising	77	67 333	14 440	2 319	331	40.7	4.6
5418902	Advertising specialties goods distributor	38	41 990	7 430	1 361	186	40.5	1.9
5418903	Sign painting & lettering shop	24	D	D	D	b	D	D
5418909	All other advertising	14	20 506	5 336	596	59	40.6	5.2
5419	Other professional, scientific, & technical services	401	535 438	217 293	52 766	6 260	14.0	8.7
54191	Marketing research & public opinion polling	99	297 518	146 434	37 232	4 340	13.1	4.7
541910	Marketing research & public opinion polling	99	297 518	146 434	37 232	4 340	13.1	4.7
54192	Photographic services	250	179 351	48 666	11 301	1 461	18.7	9.9
541921	Photographic studios, portrait	103	34 949	9 940	1 963	428	29.3	23.5
541922	Commercial photography	147	144 402	38 726	9 338	1 033	16.1	6.6
54193	Translation & interpretation services	11	3 076	881	229	30	11.1	9.1
541930	Translation & interpretation services	11	3 076	881	229	30	11.1	9.1
54199	All other professional, scientific, & technical services	41	55 493	21 312	4 004	429	4.1	25.8
541990	All other professional, scientific, & technical services	41	55 493	21 312	4 004	429	4.1	25.8
	CHICAGO, IL (DUPAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHICAGO HEIGHTS, IL							
54	**Professional, scientific, & technical services**	**42**	**27 467**	**12 403**	**2 483**	**327**	**50.3**	**40.4**
541	Professional, scientific, & technical services	42	27 467	12 403	2 483	327	50.3	40.4
5411	Legal services	13	12 494	7 592	1 462	131	82.1	.1
54111	Offices of lawyers	12	D	D	D	c	D	D
541110	Offices of lawyers	12	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 091	840	195	55	86.0	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 091	840	195	55	86.0	3.6
541219	Other accounting services	6	1 520	636	144	33	88.3	–
5413	Architectural, engineering, & related services	2	D	D	D	c	D	D
54138	Testing laboratories	1	D	D	D	b	D	D
541380	Testing laboratories	1	D	D	D	b	D	D
	CHICAGO RIDGE, IL							
54	**Professional, scientific, & technical services**	**13**	**1 786**	**816**	**204**	**38**	**13.6**	**9.2**
541	Professional, scientific, & technical services	13	1 786	816	204	38	13.6	9.2
	CHILLICOTHE, IL							
54	**Professional, scientific, & technical services**	**9**	**1 380**	**620**	**137**	**21**	**79.9**	**1.3**
541	Professional, scientific, & technical services	9	1 380	620	137	21	79.9	1.3
	CHRISTOPHER, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CICERO, IL							
54	**Professional, scientific, & technical services**	**30**	**16 262**	**6 231**	**1 400**	**305**	**30.3**	**1.5**
541	Professional, scientific, & technical services	30	16 262	6 231	1 400	305	30.3	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	918	281	52	13	89.1	10.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	918	281	52	13	89.1	10.9
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D
5418	Advertising & related services	5	5 914	2 540	570	142	40.0	–
	CLARENDON HILLS, IL							
54	**Professional, scientific, & technical services**	**32**	**28 482**	**12 041**	**1 582**	**197**	**11.5**	**4.2**
541	Professional, scientific, & technical services	32	28 482	12 041	1 582	197	11.5	4.2
5413	Architectural, engineering, & related services	6	1 485	801	125	12	100.0	–
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
54191	Marketing research & public opinion polling	3	D	D	D	c	D	D
541910	Marketing research & public opinion polling	3	D	D	D	c	D	D
	CLINTON, IL							
54	**Professional, scientific, & technical services**	**14**	**3 615**	**1 310**	**327**	**50**	**33.9**	**–**
541	Professional, scientific, & technical services	14	3 615	1 310	327	50	33.9	–
	COAL CITY, IL *							
54	**Professional, scientific, & technical services**	**9**	**3 453**	**1 653**	**358**	**43**	**94.8**	**–**
541	Professional, scientific, & technical services	9	3 453	1 653	358	43	94.8	–
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	COAL CITY, IL (GRUNDY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**9**	**3 453**	**1 653**	**358**	**43**	**94.8**	**–**
541	Professional, scientific, & technical services	9	3 453	1 653	358	43	94.8	–
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	COAL VALLEY, IL *							
54	**Professional, scientific, & technical services**	**4**	**436**	**263**	**52**	**6**	**91.1**	**–**
	COAL VALLEY, IL (HENRY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	COAL VALLEY, IL (ROCK ISLAND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLLINSVILLE, IL *							
54	**Professional, scientific, & technical services**	**59**	**23 596**	**10 937**	**2 344**	**315**	**45.9**	**4.0**
541	Professional, scientific, & technical services	59	23 596	10 937	2 344	315	45.9	4.0
5411	Legal services	19	3 990	1 517	234	58	57.9	3.4
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 938	3 229	753	82	24.5	11.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 938	3 229	753	82	24.5	11.7
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	10 720	4 581	1 029	113	35.0	–
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
	COLLINSVILLE, IL (MADISON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**57**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	57	D	D	D	e	D	D
5411	Legal services	19	3 990	1 517	234	58	57.9	3.4
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 938	3 229	753	82	24.5	11.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 938	3 229	753	82	24.5	11.7
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	10 720	4 581	1 029	113	35.0	–
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
	COLLINSVILLE, IL (ST. CLAIR COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	COLUMBIA, IL *							
54	**Professional, scientific, & technical services**	**18**	**13 431**	**7 156**	**1 362**	**182**	**25.2**	**–**
541	Professional, scientific, & technical services	18	13 431	7 156	1 362	182	25.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	c	D	D
54133	Engineering services	3	D	D	D	c	D	D
541330	Engineering services	3	D	D	D	c	D	D
	COLUMBIA, IL (MONROE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**18**	**13 431**	**7 156**	**1 362**	**182**	**25.2**	**–**
541	Professional, scientific, & technical services	18	13 431	7 156	1 362	182	25.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	c	D	D
54133	Engineering services	3	D	D	D	c	D	D
541330	Engineering services	3	D	D	D	c	D	D
	COUNTRY CLUB HILLS, IL							
54	**Professional, scientific, & technical services**	**13**	**4 475**	**1 632**	**372**	**94**	**12.7**	**52.4**
541	Professional, scientific, & technical services	13	4 475	1 632	372	94	12.7	52.4
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
	COUNTRYSIDE, IL							
54	**Professional, scientific, & technical services**	**25**	**15 187**	**4 299**	**893**	**136**	**42.1**	**1.7**
541	Professional, scientific, & technical services	25	15 187	4 299	893	136	42.1	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5418	Advertising & related services	4	7 337	1 143	258	34	18.3	–
	CREST HILL, IL							
54	**Professional, scientific, & technical services**	**11**	**4 484**	**2 062**	**423**	**66**	**41.5**	**5.8**
541	Professional, scientific, & technical services	11	4 484	2 062	423	66	41.5	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 240	634	166	28	28.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 240	634	166	28	28.5	–
5413	Architectural, engineering, & related services	4	2 461	1 283	239	33	40.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CRESTWOOD, IL							
54	**Professional, scientific, & technical services**	**12**	**5 900**	**1 442**	**343**	**37**	**26.3**	**37.2**
541	Professional, scientific, & technical services	12	5 900	1 442	343	37	26.3	37.2
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
	CRETE, IL							
54	**Professional, scientific, & technical services**	**21**	**4 227**	**2 262**	**409**	**45**	**51.3**	**9.2**
541	Professional, scientific, & technical services	21	4 227	2 262	409	45	51.3	9.2
	CREVE COEUR, IL							
54	**Professional, scientific, & technical services**	**3**	**364**	**46**	**10**	**3**	**D**	**–**
	CRYSTAL LAKE, IL							
54	**Professional, scientific, & technical services**	**143**	**43 300**	**18 834**	**3 932**	**510**	**49.6**	**8.6**
541	Professional, scientific, & technical services	143	43 300	18 834	3 932	510	49.6	8.6
5411	Legal services	34	16 547	8 105	1 724	203	28.0	8.0
54111	Offices of lawyers	33	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	7 585	2 627	638	100	53.8	16.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	7 585	2 627	638	100	53.8	16.5
541211	Offices of certified public accountants	16	5 218	1 726	398	54	47.8	8.9
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	3 827	1 913	420	45	53.5	3.2
5414	Specialized design services	4	1 488	479	99	17	65.1	–
5415	Computer systems design & related services	28	7 971	3 126	597	46	71.2	4.6
54151	Computer systems design & related services	28	7 971	3 126	597	46	71.2	4.6
541512	Computer systems design services	14	5 212	2 024	432	30	89.4	2.2
5416	Management, scientific, & technical consulting services	20	3 864	1 927	327	67	75.1	15.7
54161	Management consulting services	18	D	D	D	b	D	D
	DANVILLE, IL							
54	**Professional, scientific, & technical services**	**77**	**25 848**	**7 727**	**1 659**	**287**	**28.4**	**8.5**
541	Professional, scientific, & technical services	77	25 848	7 727	1 659	287	28.4	8.5
5411	Legal services	41	13 552	4 668	951	158	29.1	14.9
54111	Offices of lawyers	35	12 040	4 071	825	122	29.9	15.1
541110	Offices of lawyers	35	12 040	4 071	825	122	29.9	15.1
5411101	Offices of lawyers (except legal aid societies)	35	12 040	4 071	825	122	29.9	15.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	7 607	1 595	371	52	15.7	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	7 607	1 595	371	52	15.7	2.0
541211	Offices of certified public accountants	6	D	D	D	b	D	D
5418	Advertising & related services	6	2 533	652	159	34	26.6	–
	DARIEN, IL							
54	**Professional, scientific, & technical services**	**61**	**19 343**	**8 037**	**1 462**	**186**	**51.0**	**4.7**
541	Professional, scientific, & technical services	61	19 343	8 037	1 462	186	51.0	4.7
5411	Legal services	2	D	D	D	b	D	D
54111	Offices of lawyers	2	D	D	D	b	D	D
541110	Offices of lawyers	2	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 750	1 400	325	54	32.1	16.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 750	1 400	325	54	32.1	16.1
5413	Architectural, engineering, & related services	13	3 215	1 730	284	36	87.7	–
5414	Specialized design services	5	2 121	360	77	21	69.7	9.9
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DECATUR, IL							
54	**Professional, scientific, & technical services**	**144**	**81 121**	**33 429**	**7 558**	**1 026**	**37.5**	**7.9**
541	Professional, scientific, & technical services	144	81 121	33 429	7 558	1 026	37.5	7.9
5411	Legal services	55	26 784	8 550	1 683	250	47.5	6.2
54111	Offices of lawyers	53	D	D	D	c	D	D
541110	Offices of lawyers	53	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	D	D	D	e	D	D
541211	Offices of certified public accountants	17	D	D	D	c	D	D
541213	Tax return preparation services	7	2 122	726	303	126	21.7	.6
541219	Other accounting services	8	1 371	315	79	17	95.6	4.4
5413	Architectural, engineering, & related services	27	D	D	D	c	D	D
54133	Engineering services	16	D	D	D	c	D	D
541330	Engineering services	16	D	D	D	c	D	D
5415	Computer systems design & related services	7	D	D	D	c	D	D
54151	Computer systems design & related services	7	D	D	D	c	D	D
541511	Custom computer programming services	3	D	D	D	c	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	1 453	504	120	47	16.1	–
	DEERFIELD, IL *							
54	**Professional, scientific, & technical services**	**206**	**301 241**	**128 775**	**25 781**	**2 646**	**12.1**	**12.1**
541	Professional, scientific, & technical services	206	301 241	128 775	25 781	2 646	12.1	12.1
5411	Legal services	27	7 480	2 513	429	55	55.8	12.6
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	69 371	26 917	3 483	608	11.1	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	69 371	26 917	3 483	608	11.1	.8
541211	Offices of certified public accountants	27	D	D	D	e	D	D
541214	Payroll services	2	D	D	D	e	D	D
5413	Architectural, engineering, & related services	21	70 045	31 963	6 591	596	3.1	16.0
54131	Architectural services	8	D	D	D	c	D	D
541310	Architectural services	8	D	D	D	c	D	D
54133	Engineering services	13	D	D	D	e	D	D
541330	Engineering services	13	D	D	D	e	D	D
5414	Specialized design services	12	5 259	1 280	292	19	43.5	2.9
54143	Graphic design services	7	3 312	1 027	288	16	14.9	–
541430	Graphic design services	7	3 312	1 027	288	16	14.9	–
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	a	D	D
5415	Computer systems design & related services	31	32 169	17 727	3 366	246	22.4	6.5
54151	Computer systems design & related services	31	32 169	17 727	3 366	246	22.4	6.5
541511	Custom computer programming services	18	27 518	15 503	2 928	189	17.5	1.2
5416	Management, scientific, & technical consulting services	40	57 316	29 301	7 427	545	18.9	10.8
54161	Management consulting services	32	48 834	27 768	7 119	520	6.9	12.6
541611	Administrative management & general management consulting service	14	8 100	4 169	867	47	18.9	37.4
541612	Human resources & executive search consulting services	7	27 259	18 318	5 031	392	.4	.2
5416123	Human resources & personnel management consulting	4	D	D	D	e	D	D
541613	Marketing consulting services	10	D	D	D	b	D	D
54162	Environmental consulting services	4	D	D	D	a	D	D
541620	Environmental consulting services	4	D	D	D	a	D	D
5418	Advertising & related services	12	11 964	4 715	1 012	87	.5	70.1
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418909	All other advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	22	D	D	D	e	D	D
54191	Marketing research & public opinion polling	17	41 911	12 612	2 789	424	2.8	8.8
541910	Marketing research & public opinion polling	17	41 911	12 612	2 789	424	2.8	8.8
	DEERFIELD, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**27**	**115 589**	**56 472**	**10 653**	**1 193**	**3.2**	**.7**
541	Professional, scientific, & technical services	27	115 589	56 472	10 653	1 193	3.2	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	41 632	15 606	907	336	4.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	41 632	15 606	907	336	4.6	–
541211	Offices of certified public accountants	9	D	D	D	b	D	D
541214	Payroll services	1	D	D	D	e	D	D
5413	Architectural, engineering, & related services	5	D	D	D	e	D	D
54133	Engineering services	3	D	D	D	e	D	D
541330	Engineering services	3	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	5	27 756	18 602	4 952	396	4.9	–
54161	Management consulting services	4	D	D	D	e	D	D
541612	Human resources & executive search consulting services	1	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	1	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DEERFIELD, IL (LAKE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**179**	**185 652**	**72 303**	**15 128**	**1 453**	**17.7**	**19.3**
541	Professional, scientific, & technical services	179	185 652	72 303	15 128	1 453	17.7	19.3
5411	Legal services	26	D	D	D	b	D	D
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	27 739	11 311	2 576	272	20.9	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	27 739	11 311	2 576	272	20.9	2.0
541211	Offices of certified public accountants	18	D	D	D	c	D	D
5413	Architectural, engineering, & related services	16	D	D	D	c	D	D
54131	Architectural services	6	D	D	D	c	D	D
541310	Architectural services	6	D	D	D	c	D	D
54133	Engineering services	10	D	D	D	b	D	D
541330	Engineering services	10	D	D	D	b	D	D
5414	Specialized design services	10	D	D	D	a	D	D
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	a	D	D
5415	Computer systems design & related services	30	D	D	D	c	D	D
54151	Computer systems design & related services	30	D	D	D	c	D	D
541511	Custom computer programming services	17	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	35	29 560	10 699	2 475	149	32.0	20.9
54161	Management consulting services	28	D	D	D	c	D	D
541611	Administrative management & general management consulting service	13	D	D	D	b	D	D
541612	Human resources & executive search consulting services	6	D	D	D	b	D	D
541613	Marketing consulting services	8	D	D	D	b	D	D
54162	Environmental consulting services	4	D	D	D	a	D	D
541620	Environmental consulting services	4	D	D	D	a	D	D
5418	Advertising & related services	11	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418909	All other advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	21	D	D	D	e	D	D
54191	Marketing research & public opinion polling	16	D	D	D	e	D	D
541910	Marketing research & public opinion polling	16	D	D	D	e	D	D
	DEER PARK, IL							
54	**Professional, scientific, & technical services**	**16**	**2 629**	**1 011**	**146**	**17**	**68.9**	**1.4**
541	Professional, scientific, & technical services	16	2 629	1 011	146	17	68.9	1.4
	DEKALB, IL							
54	**Professional, scientific, & technical services**	**49**	**12 500**	**3 490**	**870**	**149**	**52.5**	**20.9**
541	Professional, scientific, & technical services	49	12 500	3 490	870	149	52.5	20.9
5411	Legal services	16	3 528	736	170	43	63.2	6.5
54111	Offices of lawyers	16	3 528	736	170	43	63.2	6.5
541110	Offices of lawyers	16	3 528	736	170	43	63.2	6.5
5411101	Offices of lawyers (except legal aid societies)	16	3 528	736	170	43	63.2	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 478	829	233	41	75.3	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 478	829	233	41	75.3	10.1
	DES PLAINES, IL							
54	**Professional, scientific, & technical services**	**281**	**649 127**	**213 505**	**50 200**	**5 785**	**7.7**	**4.3**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DES PLAINES, IL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	281	649 127	213 505	50 200	5 785	7.7	4.3
5411	Legal services	34	16 749	7 249	1 581	180	27.9	7.8
54111	Offices of lawyers	33	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	19 173	7 488	1 613	197	16.6	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	19 173	7 488	1 613	197	16.6	2.9
541211	Offices of certified public accountants	20	7 455	2 991	622	97	29.5	7.2
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	43	D	D	D	g	D	D
54131	Architectural services	6	D	D	D	b	D	D
541310	Architectural services	6	D	D	D	b	D	D
54133	Engineering services	30	D	D	D	g	D	D
541330	Engineering services	30	D	D	D	g	D	D
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5414	Specialized design services	22	D	D	D	b	D	D
54143	Graphic design services	17	D	D	D	b	D	D
541430	Graphic design services	17	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	14	D	D	D	b	D	D
5415	Computer systems design & related services	48	59 077	30 809	6 902	561	20.5	9.3
54151	Computer systems design & related services	48	59 077	30 809	6 902	561	20.5	9.3
541511	Custom computer programming services	22	38 506	21 917	5 110	367	3.8	.3
541512	Computer systems design services	18	11 714	5 304	1 136	129	27.1	45.7
5415122	Computer systems consultants (except systems integrators)	12	5 615	3 087	538	56	39.7	5.8
541519	Other computer related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	51	48 993	26 593	5 614	990	16.9	34.9
54161	Management consulting services	47	46 145	25 153	5 302	959	17.4	31.4
541611	Administrative management & general management consulting service	9	8 379	4 626	953	40	8.5	4.2
541612	Human resources & executive search consulting services	26	20 990	15 195	3 074	788	20.2	2.1
5416122	Executive placement services	17	8 261	4 765	858	75	38.2	1.4
5416123	Human resources & personnel management consulting	9	12 729	10 430	2 216	713	8.5	2.5
541613	Marketing consulting services	8	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	29	71 772	23 089	5 226	1 655	4.9	1.3
54184	Media representatives	5	20 798	6 360	1 473	130	5.4	–
541840	Media representatives	5	20 798	6 360	1 473	130	5.4	–
5418402	Publishers' advertising representatives	3	D	D	D	b	D	D
54185	Display advertising	6	D	D	D	g	D	D
541850	Display advertising	6	D	D	D	g	D	D
5418501	Display advertising (except outdoor)	3	D	D	D	g	D	D
54186	Direct mail advertising	3	16 631	6 948	1 677	265	–	–
541860	Direct mail advertising	3	16 631	6 948	1 677	265	–	–
5419	Other professional, scientific, & technical services	13	D	D	D	c	D	D
54192	Photographic services	8	D	D	D	b	D	D
541922	Commercial photography	5	D	D	D	b	D	D
	DIXON, IL							
54	**Professional, scientific, & technical services**	**26**	**11 882**	**4 543**	**1 053**	**141**	**18.0**	**10.9**
541	Professional, scientific, & technical services	26	11 882	4 543	1 053	141	18.0	10.9
5411	Legal services	16	3 183	1 004	215	52	32.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
541211	Offices of certified public accountants	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	DOLTON, IL							
54	**Professional, scientific, & technical services**	**9**	**2 998**	**1 467**	**248**	**38**	**33.6**	**24.1**
541	Professional, scientific, & technical services	9	2 998	1 467	248	38	33.6	24.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	1 243	782	123	17	D	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	1 243	782	123	17	D	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DOWNERS GROVE, IL							
54	**Professional, scientific, & technical services**	**272**	**182 164**	**69 772**	**14 479**	**1 843**	**29.0**	**7.0**
541	Professional, scientific, & technical services	272	182 164	69 772	14 479	1 843	29.0	7.0
5411	Legal services	44	9 691	4 343	829	133	27.6	12.7
54111	Offices of lawyers	44	9 691	4 343	829	133	27.6	12.7
541110	Offices of lawyers	44	9 691	4 343	829	133	27.6	12.7
5411101	Offices of lawyers (except legal aid societies)	44	9 691	4 343	829	133	27.6	12.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	19 195	4 545	1 022	175	22.1	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	19 195	4 545	1 022	175	22.1	5.8
541211	Offices of certified public accountants	27	D	D	D	b	D	D
5413	Architectural, engineering, & related services	43	60 552	28 892	6 265	633	10.5	4.6
54131	Architectural services	10	6 132	2 321	458	47	40.7	3.8
541310	Architectural services	10	6 132	2 321	458	47	40.7	3.8
54133	Engineering services	28	49 361	24 714	5 316	528	7.2	4.3
541330	Engineering services	28	49 361	24 714	5 316	528	7.2	4.3
5414	Specialized design services	11	3 064	590	125	29	91.3	8.7
54143	Graphic design services	6	1 614	413	84	15	83.5	16.5
541430	Graphic design services	6	1 614	413	84	15	83.5	16.5
5415	Computer systems design & related services	64	53 958	20 856	4 099	399	29.9	1.9
54151	Computer systems design & related services	64	53 958	20 856	4 099	399	29.9	1.9
541511	Custom computer programming services	28	31 104	13 049	2 379	260	11.4	.8
541512	Computer systems design services	25	12 303	3 828	575	58	62.5	1.8
5415122	Computer systems consultants (except systems integrators)	19	D	D	D	b	D	D
541519	Other computer related services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	46	18 412	4 656	711	103	85.5	1.1
54161	Management consulting services	37	17 735	4 359	696	98	86.4	.3
541611	Administrative management & general management consulting service	13	12 739	2 384	439	51	91.9	.5
5418	Advertising & related services	14	14 449	4 776	1 217	343	28.5	42.0
5419	Other professional, scientific, & technical services	7	2 843	1 114	211	28	26.1	–
	DUPO, IL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	DU QUOIN, IL							
54	**Professional, scientific, & technical services**	**14**	**2 118**	**602**	**145**	**41**	**69.8**	**–**
541	Professional, scientific, & technical services	14	2 118	602	145	41	69.8	–
	DWIGHT, IL *							
54	**Professional, scientific, & technical services**	**7**	**979**	**206**	**50**	**17**	**40.8**	**43.7**
541	Professional, scientific, & technical services	7	979	206	50	17	40.8	43.7
	DWIGHT, IL (LIVINGSTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7**	**979**	**206**	**50**	**17**	**40.8**	**43.7**
541	Professional, scientific, & technical services	7	979	206	50	17	40.8	43.7
	EAST ALTON, IL							
54	**Professional, scientific, & technical services**	**15**	**5 306**	**2 161**	**603**	**74**	**25.4**	**–**
541	Professional, scientific, & technical services	15	5 306	2 161	603	74	25.4	–
5411	Legal services	11	4 557	1 827	528	53	21.4	–
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
	EAST DUNDEE, IL *							
54	**Professional, scientific, & technical services**	**17**	**4 814**	**1 537**	**280**	**66**	**66.4**	**15.1**
541	Professional, scientific, & technical services	17	4 814	1 537	280	66	66.4	15.1
5413	Architectural, engineering, & related services	6	1 705	448	86	23	100.0	–
	EAST DUNDEE, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	EAST DUNDEE, IL (KANE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	1 705	448	86	23	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EAST MOLINE, IL							
54	**Professional, scientific, & technical services**	**21**	**28 635**	**18 449**	**3 801**	**349**	**21.1**	**–**
541	Professional, scientific, & technical services	21	28 635	18 449	3 801	349	21.1	–
5413	Architectural, engineering, & related services	3	4 258	2 173	500	58	D	–
5415	Computer systems design & related services	3	20 461	14 168	2 910	208	D	–
54151	Computer systems design & related services	3	20 461	14 168	2 910	208	D	–
541511	Custom computer programming services	2	D	D	D	c	D	D
	EAST PEORIA, IL							
54	**Professional, scientific, & technical services**	**27**	**13 541**	**6 966**	**1 562**	**182**	**20.4**	**2.9**
541	Professional, scientific, & technical services	27	13 541	6 966	1 562	182	20.4	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	1 633	851	193	30	100.0	–
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	b	D	D
	EAST ST. LOUIS, IL							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
5411	Legal services	4	D	D	D	b	D	D
54111	Offices of lawyers	4	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	4	D	D	D	b	D	D
	EDWARDSVILLE, IL							
54	**Professional, scientific, & technical services**	**86**	**36 385**	**16 626**	**3 342**	**476**	**31.4**	**3.9**
541	Professional, scientific, & technical services	86	36 385	16 626	3 342	476	31.4	3.9
5411	Legal services	37	22 792	10 298	2 015	282	18.8	3.2
54111	Offices of lawyers	34	20 823	9 407	1 803	238	20.5	3.5
541110	Offices of lawyers	34	20 823	9 407	1 803	238	20.5	3.5
5411101	Offices of lawyers (except legal aid societies)	34	20 823	9 407	1 803	238	20.5	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 689	1 807	385	50	18.7	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 689	1 807	385	50	18.7	7.0
5413	Architectural, engineering, & related services	16	6 155	2 965	651	85	50.8	1.2
	EFFINGHAM, IL							
54	**Professional, scientific, & technical services**	**39**	**71 897**	**15 210**	**3 465**	**547**	**4.3**	**1.1**
541	Professional, scientific, & technical services	39	71 897	15 210	3 465	547	4.3	1.1
5411	Legal services	12	3 933	1 582	368	64	27.5	–
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5418	Advertising & related services	6	D	D	D	e	D	D
54184	Media representatives	1	D	D	D	e	D	D
541840	Media representatives	1	D	D	D	e	D	D
5418402	Publishers' advertising representatives	1	D	D	D	e	D	D
	ELDORADO, IL							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ELGIN, IL *							
54	**Professional, scientific, & technical services**	**185**	**164 116**	**53 847**	**12 435**	**1 437**	**38.9**	**3.4**
541	Professional, scientific, & technical services	185	164 116	53 847	12 435	1 437	38.9	3.4
5411	Legal services	45	23 894	7 298	1 637	206	47.7	2.0
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	13 822	6 559	1 435	247	24.9	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	13 822	6 559	1 435	247	24.9	1.5
541211	Offices of certified public accountants	15	11 881	5 913	1 249	143	22.7	1.6
541213	Tax return preparation services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	48 329	12 995	2 814	283	66.4	.5
54131	Architectural services	7	8 377	3 425	790	80	7.6	–
541310	Architectural services	7	8 377	3 425	790	80	7.6	–
54133	Engineering services	18	39 178	9 232	1 955	194	79.5	.6
541330	Engineering services	18	39 178	9 232	1 955	194	79.5	.6
5414	Specialized design services	12	D	D	D	b	D	D
54143	Graphic design services	6	3 198	768	136	16	11.2	17.5
541430	Graphic design services	6	3 198	768	136	16	11.2	17.5
5414301	Graphic design services (except commercial art & medical artists)	6	3 198	768	136	16	11.2	17.5
5415	Computer systems design & related services	35	13 651	4 398	934	98	59.2	4.0
54151	Computer systems design & related services	35	13 651	4 398	934	98	59.2	4.0
541511	Custom computer programming services	15	7 705	2 490	550	53	48.7	–
541512	Computer systems design services	16	4 979	1 565	324	36	69.6	11.0
5416	Management, scientific, & technical consulting services	20	15 235	10 556	2 888	246	12.8	21.3
54161	Management consulting services	18	D	D	D	c	D	D
541611	Administrative management & general management consulting service	9	9 245	6 025	2 366	111	7.7	–
541612	Human resources & executive search consulting services	5	D	D	D	c	D	D
5416122	Executive placement services	3	D	D	D	c	D	D
5418	Advertising & related services	14	31 300	6 508	1 563	192	15.6	–
54189	Other services related to advertising	8	D	D	D	c	D	D
541890	Other services related to advertising	8	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	5	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	2	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	c	D	D
	ELGIN, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**22**	**3 414**	**1 412**	**240**	**32**	**95.6**	**–**
541	Professional, scientific, & technical services	22	3 414	1 412	240	32	95.6	–
5413	Architectural, engineering, & related services	6	1 510	477	92	15	100.0	–
	ELGIN, IL (KANE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**163**	**160 702**	**52 435**	**12 195**	**1 405**	**37.7**	**3.5**
541	Professional, scientific, & technical services	163	160 702	52 435	12 195	1 405	37.7	3.5
5411	Legal services	45	23 894	7 298	1 637	206	47.7	2.0
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	c	D	D
541211	Offices of certified public accountants	15	11 881	5 913	1 249	143	22.7	1.6
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	46 819	12 518	2 722	268	65.3	.5
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	15	D	D	D	c	D	D
541330	Engineering services	15	D	D	D	c	D	D
5414	Specialized design services	11	D	D	D	b	D	D
54143	Graphic design services	6	3 198	768	136	16	11.2	17.5
541430	Graphic design services	6	3 198	768	136	16	11.2	17.5
5414301	Graphic design services (except commercial art & medical artists)	6	3 198	768	136	16	11.2	17.5
5415	Computer systems design & related services	27	12 635	3 941	862	90	56.9	4.3
54151	Computer systems design & related services	27	12 635	3 941	862	90	56.9	4.3
541511	Custom computer programming services	11	D	D	D	b	D	D
541512	Computer systems design services	13	4 623	1 354	297	34	69.9	11.8
5416	Management, scientific, & technical consulting services	14	D	D	D	c	D	D
54161	Management consulting services	13	D	D	D	c	D	D
541611	Administrative management & general management consulting service	8	D	D	D	c	D	D
541612	Human resources & executive search consulting services	4	D	D	D	c	D	D
5416122	Executive placement services	2	D	D	D	c	D	D
5418	Advertising & related services	14	31 300	6 508	1 563	192	15.6	–
54189	Other services related to advertising	8	D	D	D	c	D	D
541890	Other services related to advertising	8	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	5	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	2	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ELK GROVE VILLAGE, IL *							
54	**Professional, scientific, & technical services**	**146**	**339 298**	**115 518**	**29 635**	**2 803**	**11.9**	**5.8**
541	Professional, scientific, & technical services	146	339 298	115 518	29 635	2 803	11.9	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	g	D	D
541211	Offices of certified public accountants	6	D	D	D	b	D	D
541214	Payroll services	2	D	D	D	f	D	D
541219	Other accounting services	6	D	D	D	e	D	D
5413	Architectural, engineering, & related services	20	15 099	6 033	1 451	157	48.5	–
54133	Engineering services	14	12 740	5 059	1 151	125	47.9	–
541330	Engineering services	14	12 740	5 059	1 151	125	47.9	–
5414	Specialized design services	16	27 237	7 558	2 305	133	11.6	4.4
54143	Graphic design services	14	D	D	D	c	D	D
541430	Graphic design services	14	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	c	D	D
5414302	Commercial art	1	D	D	D	a	D	D
5415	Computer systems design & related services	40	69 110	32 181	9 129	723	9.3	16.5
54151	Computer systems design & related services	40	69 110	32 181	9 129	723	9.3	16.5
541511	Custom computer programming services	16	34 031	19 408	5 662	431	5.0	.2
541512	Computer systems design services	21	34 090	12 400	3 392	278	13.7	32.4
5415121	Computer systems integrators	10	30 746	10 912	3 040	244	6.7	35.5
5416	Management, scientific, & technical consulting services	18	7 644	2 311	442	46	32.1	58.9
54161	Management consulting services	12	6 316	1 933	358	32	24.0	71.3
541613	Marketing consulting services	5	D	D	D	b	D	D
5417	Scientific research & development services	5	10 117	2 364	536	62	85.4	14.6
5418	Advertising & related services	18	66 892	10 358	2 598	393	14.6	–
54186	Direct mail advertising	9	61 200	8 989	2 108	357	8.6	–
541860	Direct mail advertising	9	61 200	8 989	2 108	357	8.6	–
54189	Other services related to advertising	5	5 153	1 175	469	32	85.4	–
541890	Other services related to advertising	5	5 153	1 175	469	32	85.4	–
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541922	Commercial photography	3	D	D	D	b	D	D
	ELK GROVE VILLAGE, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**138**	**326 209**	**112 835**	**29 028**	**2 742**	**12.0**	**2.5**
541	Professional, scientific, & technical services	138	326 209	112 835	29 028	2 742	12.0	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	g	D	D
541211	Offices of certified public accountants	5	D	D	D	b	D	D
541214	Payroll services	2	D	D	D	f	D	D
541219	Other accounting services	6	D	D	D	e	D	D
5413	Architectural, engineering, & related services	20	15 099	6 033	1 451	157	48.5	–
54133	Engineering services	14	12 740	5 059	1 151	125	47.9	–
541330	Engineering services	14	12 740	5 059	1 151	125	47.9	–
5414	Specialized design services	12	D	D	D	c	D	D
54143	Graphic design services	11	D	D	D	c	D	D
541430	Graphic design services	11	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	c	D	D
5414302	Commercial art	1	D	D	D	a	D	D
5415	Computer systems design & related services	39	D	D	D	f	D	D
54151	Computer systems design & related services	39	D	D	D	f	D	D
541511	Custom computer programming services	16	34 031	19 408	5 662	431	5.0	.2
541512	Computer systems design services	20	D	D	D	c	D	D
5415121	Computer systems integrators	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	17	D	D	D	b	D	D
54161	Management consulting services	11	D	D	D	b	D	D
541613	Marketing consulting services	5	D	D	D	b	D	D
5417	Scientific research & development services	5	10 117	2 364	536	62	85.4	14.6
5418	Advertising & related services	17	D	D	D	e	D	D
54186	Direct mail advertising	8	D	D	D	e	D	D
541860	Direct mail advertising	8	D	D	D	e	D	D
54189	Other services related to advertising	5	5 153	1 175	469	32	85.4	–
541890	Other services related to advertising	5	5 153	1 175	469	32	85.4	–
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541922	Commercial photography	3	D	D	D	b	D	D
	ELK GROVE VILLAGE, IL (DUPAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**13 089**	**2 683**	**607**	**61**	**8.2**	**89.5**
541	Professional, scientific, & technical services	8	13 089	2 683	607	61	8.2	89.5
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ELMHURST, IL *							
54	**Professional, scientific, & technical services**	**229**	**107 717**	**46 980**	**10 077**	**1 044**	**33.6**	**9.1**
541	Professional, scientific, & technical services	229	107 717	46 980	10 077	1 044	33.6	9.1
5411	Legal services	22	5 155	1 525	347	57	82.0	4.6
54111	Offices of lawyers	22	5 155	1 525	347	57	82.0	4.6
541110	Offices of lawyers	22	5 155	1 525	347	57	82.0	4.6
5411101	Offices of lawyers (except legal aid societies)	22	5 155	1 525	347	57	82.0	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	14 753	7 493	1 485	218	22.4	20.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	14 753	7 493	1 485	218	22.4	20.2
541211	Offices of certified public accountants	19	6 488	3 505	523	68	27.7	44.2
541219	Other accounting services	15	D	D	D	c	D	D
5413	Architectural, engineering, & related services	30	25 834	12 249	2 866	280	37.5	1.1
54133	Engineering services	20	11 121	5 982	1 294	138	68.3	2.6
541330	Engineering services	20	11 121	5 982	1 294	138	68.3	2.6
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
5414	Specialized design services	20	9 227	3 896	796	81	21.7	1.0
54143	Graphic design services	14	8 045	3 445	713	65	13.2	1.1
541430	Graphic design services	14	8 045	3 445	713	65	13.2	1.1
5414301	Graphic design services (except commercial art & medical artists)	11	7 728	3 282	700	60	12.2	–
5415	Computer systems design & related services	47	21 240	9 693	2 154	160	24.4	21.5
54151	Computer systems design & related services	47	21 240	9 693	2 154	160	24.4	21.5
541511	Custom computer programming services	23	9 594	4 454	1 119	70	25.1	2.3
541512	Computer systems design services	17	10 947	4 801	961	83	18.9	39.7
5415122	Computer systems consultants (except systems integrators)	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	43	17 995	7 819	1 527	127	29.2	7.7
54161	Management consulting services	35	16 704	7 236	1 409	103	28.5	7.2
541614	Process, physical distribution, & logistics consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	21	11 401	3 427	756	100	46.3	1.7
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	a	D	D
	ELMHURST, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**289**	**44**	**10**	**2**	**100.0**	**–**
	ELMHURST, IL (DUPAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**225**	**107 428**	**46 936**	**10 067**	**1 042**	**33.4**	**9.1**
541	Professional, scientific, & technical services	225	107 428	46 936	10 067	1 042	33.4	9.1
5411	Legal services	21	D	D	D	b	D	D
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	D	D	D	c	D	D
541211	Offices of certified public accountants	19	6 488	3 505	523	68	27.7	44.2
541219	Other accounting services	13	D	D	D	c	D	D
5413	Architectural, engineering, & related services	30	25 834	12 249	2 866	280	37.5	1.1
54133	Engineering services	20	11 121	5 982	1 294	138	68.3	2.6
541330	Engineering services	20	11 121	5 982	1 294	138	68.3	2.6
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
5414	Specialized design services	20	9 227	3 896	796	81	21.7	1.0
54143	Graphic design services	14	8 045	3 445	713	65	13.2	1.1
541430	Graphic design services	14	8 045	3 445	713	65	13.2	1.1
5414301	Graphic design services (except commercial art & medical artists)	11	7 728	3 282	700	60	12.2	–
5415	Computer systems design & related services	47	21 240	9 693	2 154	160	24.4	21.5
54151	Computer systems design & related services	47	21 240	9 693	2 154	160	24.4	21.5
541511	Custom computer programming services	23	9 594	4 454	1 119	70	25.1	2.3
541512	Computer systems design services	17	10 947	4 801	961	83	18.9	39.7
5415122	Computer systems consultants (except systems integrators)	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	43	17 995	7 819	1 527	127	29.2	7.7
54161	Management consulting services	35	16 704	7 236	1 409	103	28.5	7.2
541614	Process, physical distribution, & logistics consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	21	11 401	3 427	756	100	46.3	1.7
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	a	D	D
	ELMWOOD PARK, IL							
54	**Professional, scientific, & technical services**	**27**	**4 948**	**2 209**	**541**	**106**	**46.3**	**6.2**
541	Professional, scientific, & technical services	27	4 948	2 209	541	106	46.3	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 791	898	274	40	39.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 791	898	274	40	39.9	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EUREKA, IL							
54	**Professional, scientific, & technical services**	**14**	**9 893**	**4 705**	**557**	**91**	**95.6**	**.3**
541	Professional, scientific, & technical services	14	9 893	4 705	557	91	95.6	.3
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D
	EVANSTON, IL							
54	**Professional, scientific, & technical services**	**357**	**227 553**	**80 723**	**18 075**	**2 085**	**36.2**	**16.6**
541	Professional, scientific, & technical services	357	227 553	80 723	18 075	2 085	36.2	16.6
5411	Legal services	38	21 770	7 326	1 896	208	15.6	72.5
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	8 750	4 693	1 068	189	34.7	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	8 750	4 693	1 068	189	34.7	9.6
541211	Offices of certified public accountants	14	D	D	D	b	D	D
541219	Other accounting services	10	4 402	2 857	631	131	10.3	12.2
5413	Architectural, engineering, & related services	41	25 525	9 652	2 096	224	23.0	15.1
54131	Architectural services	20	D	D	D	b	D	D
541310	Architectural services	20	D	D	D	b	D	D
54133	Engineering services	18	15 994	6 350	1 388	133	17.6	20.3
541330	Engineering services	18	15 994	6 350	1 388	133	17.6	20.3
5414	Specialized design services	43	13 396	3 489	751	122	68.8	4.2
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
54143	Graphic design services	33	9 688	2 102	515	65	81.5	1.7
541430	Graphic design services	33	9 688	2 102	515	65	81.5	1.7
5414301	Graphic design services (except commercial art & medical artists)	27	8 842	1 941	483	59	82.4	.9
5415	Computer systems design & related services	59	44 042	18 026	4 202	334	76.2	6.4
54151	Computer systems design & related services	59	44 042	18 026	4 202	334	76.2	6.4
541512	Computer systems design services	31	32 871	12 256	3 024	206	91.0	7.5
5415122	Computer systems consultants (except systems integrators)	28	32 037	11 966	2 958	194	92.3	6.2
5416	Management, scientific, & technical consulting services	83	65 398	19 145	4 292	390	16.2	7.0
54161	Management consulting services	69	63 081	18 627	4 199	374	14.7	7.0
541611	Administrative management & general management consulting service	27	9 925	3 991	766	53	42.2	4.4
541612	Human resources & executive search consulting services	12	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	8	D	D	D	b	D	D
541613	Marketing consulting services	27	45 311	11 657	2 650	282	8.6	1.3
5418	Advertising & related services	35	27 346	10 808	2 149	200	32.9	2.1
54181	Advertising agencies	16	7 962	2 938	485	43	42.9	4.5
541810	Advertising agencies	16	7 962	2 938	485	43	42.9	4.5
54184	Media representatives	5	14 049	6 082	1 267	120	14.9	–
541840	Media representatives	5	14 049	6 082	1 267	120	14.9	–
5418402	Publishers' advertising representatives	4	D	D	D	c	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	28	18 196	6 494	1 360	392	42.6	39.8
54191	Marketing research & public opinion polling	18	15 936	5 588	1 215	362	41.7	45.5
541910	Marketing research & public opinion polling	18	15 936	5 588	1 215	362	41.7	45.5
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	6	1 650	607	135	28	30.2	–
	EVERGREEN PARK, IL							
54	**Professional, scientific, & technical services**	**34**	**7 544**	**3 435**	**646**	**91**	**60.8**	**2.5**
541	Professional, scientific, & technical services	34	7 544	3 435	646	91	60.8	2.5
5411	Legal services	8	2 823	1 061	258	35	37.5	–
54111	Offices of lawyers	8	2 823	1 061	258	35	37.5	–
541110	Offices of lawyers	8	2 823	1 061	258	35	37.5	–
5411101	Offices of lawyers (except legal aid societies)	8	2 823	1 061	258	35	37.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 125	552	87	15	49.5	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 125	552	87	15	49.5	3.7
	FAIRBURY, IL							
54	**Professional, scientific, & technical services**	**12**	**3 164**	**1 140**	**229**	**43**	**70.1**	**1.5**
541	Professional, scientific, & technical services	12	3 164	1 140	229	43	70.1	1.5
	FAIRFIELD, IL							
54	**Professional, scientific, & technical services**	**19**	**3 774**	**1 242**	**286**	**67**	**52.5**	**6.5**
541	Professional, scientific, & technical services	19	3 774	1 242	286	67	52.5	6.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAIRVIEW HEIGHTS, IL							
54	**Professional, scientific, & technical services**	**56**	**55 172**	**21 062**	**4 834**	**549**	**8.3**	**13.9**
541	Professional, scientific, & technical services	56	55 172	21 062	4 834	549	8.3	13.9
5411	Legal services	9	6 418	4 133	957	81	18.5	–
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 498	517	147	44	73.5	13.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 498	517	147	44	73.5	13.4
5413	Architectural, engineering, & related services	9	8 077	2 826	645	87	11.4	10.5
5415	Computer systems design & related services	15	35 407	12 202	2 755	267	.7	17.7
54151	Computer systems design & related services	15	35 407	12 202	2 755	267	.7	17.7
541512	Computer systems design services	9	30 396	9 836	2 326	231	.5	20.0
5415121	Computer systems integrators	4	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
	FARMINGTON, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	FLORA, IL							
54	**Professional, scientific, & technical services**	**9**	**1 209**	**356**	**76**	**15**	**41.8**	**7.6**
541	Professional, scientific, & technical services	9	1 209	356	76	15	41.8	7.6
	FLOSSMOOR, IL							
54	**Professional, scientific, & technical services**	**43**	**8 099**	**3 177**	**780**	**99**	**66.2**	**6.2**
541	Professional, scientific, & technical services	43	8 099	3 177	780	99	66.2	6.2
5411	Legal services	20	4 674	1 712	423	49	58.1	2.4
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
	FOREST PARK, IL							
54	**Professional, scientific, & technical services**	**23**	**5 267**	**1 817**	**542**	**303**	**59.6**	**3.3**
541	Professional, scientific, & technical services	23	5 267	1 817	542	303	59.6	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 883	1 292	422	278	28.1	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 883	1 292	422	278	28.1	5.8
541213	Tax return preparation services	2	D	D	D	c	D	D
	FOX LAKE, IL *							
54	**Professional, scientific, & technical services**	**12**	**3 472**	**1 324**	**249**	**31**	**22.2**	**.6**
541	Professional, scientific, & technical services	12	3 472	1 324	249	31	22.2	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
	FOX LAKE, IL (LAKE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**12**	**3 472**	**1 324**	**249**	**31**	**22.2**	**.6**
541	Professional, scientific, & technical services	12	3 472	1 324	249	31	22.2	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
	FOX RIVER GROVE, IL *							
54	**Professional, scientific, & technical services**	**14**	**2 189**	**631**	**145**	**18**	**56.0**	**18.2**
541	Professional, scientific, & technical services	14	2 189	631	145	18	56.0	18.2
	FOX RIVER GROVE, IL (MCHENRY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**14**	**2 189**	**631**	**145**	**18**	**56.0**	**18.2**
541	Professional, scientific, & technical services	14	2 189	631	145	18	56.0	18.2
	FRANKFORT, IL							
54	**Professional, scientific, & technical services**	**37**	**14 783**	**5 431**	**1 169**	**100**	**58.0**	**2.4**
541	Professional, scientific, & technical services	37	14 783	5 431	1 169	100	58.0	2.4
5415	Computer systems design & related services	6	3 493	1 666	273	22	87.8	–
54151	Computer systems design & related services	6	3 493	1 666	273	22	87.8	–
5416	Management, scientific, & technical consulting services	9	3 443	453	70	9	86.1	10.1
5418	Advertising & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FRANKLIN PARK, IL							
54	**Professional, scientific, & technical services**	**26**	**33 520**	**14 480**	**3 546**	**388**	**14.6**	**.2**
541	Professional, scientific, & technical services	26	33 520	14 480	3 546	388	14.6	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 262	420	77	19	99.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 262	420	77	19	99.7	–
541219	Other accounting services	4	D	D	D	a	D	D
5414	Specialized design services	2	D	D	D	c	D	D
54143	Graphic design services	2	D	D	D	c	D	D
541430	Graphic design services	2	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	c	D	D
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	1	D	D	D	b	D	D
	FREEBURG, IL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
	FREEPORT, IL							
54	**Professional, scientific, & technical services**	**49**	**16 322**	**6 530**	**1 663**	**223**	**38.4**	**9.3**
541	Professional, scientific, & technical services	49	16 322	6 530	1 663	223	38.4	9.3
5411	Legal services	24	6 250	2 847	599	94	15.0	7.8
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 351	1 505	383	73	39.5	30.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 351	1 505	383	73	39.5	30.1
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	FULTON, IL							
54	**Professional, scientific, & technical services**	**6**	**640**	**150**	**30**	**14**	**69.2**	**13.6**
	GALENA, IL							
54	**Professional, scientific, & technical services**	**20**	**10 839**	**2 674**	**505**	**79**	**8.7**	**4.4**
541	Professional, scientific, & technical services	20	10 839	2 674	505	79	8.7	4.4
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	GALESBURG, IL							
54	**Professional, scientific, & technical services**	**47**	**19 307**	**6 974**	**1 543**	**257**	**28.0**	**5.2**
541	Professional, scientific, & technical services	47	19 307	6 974	1 543	257	28.0	5.2
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	GALVA, IL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	GENESEO, IL							
54	**Professional, scientific, & technical services**	**17**	**5 617**	**1 806**	**349**	**88**	**35.8**	**26.1**
541	Professional, scientific, & technical services	17	5 617	1 806	349	88	35.8	26.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GENEVA, IL							
54	**Professional, scientific, & technical services**	**120**	**60 936**	**21 741**	**4 578**	**581**	**35.1**	**2.7**
541	Professional, scientific, & technical services	120	60 936	21 741	4 578	581	35.1	2.7
5411	Legal services	30	9 579	3 568	818	103	35.0	2.6
54111	Offices of lawyers	27	8 709	3 068	705	89	33.5	2.9
541110	Offices of lawyers	27	8 709	3 068	705	89	33.5	2.9
5411101	Offices of lawyers (except legal aid societies)	27	8 709	3 068	705	89	33.5	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 187	1 016	238	40	59.6	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 187	1 016	238	40	59.6	6.1
5413	Architectural, engineering, & related services	12	20 331	7 863	1 659	226	33.6	–
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
5414	Specialized design services	8	3 634	892	153	21	77.6	18.8
54143	Graphic design services	5	1 903	502	62	12	100.0	–
541430	Graphic design services	5	1 903	502	62	12	100.0	–
5415	Computer systems design & related services	18	14 867	5 018	1 141	82	11.5	.4
54151	Computer systems design & related services	18	14 867	5 018	1 141	82	11.5	.4
541511	Custom computer programming services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	30	4 836	2 222	378	70	80.0	4.6
54161	Management consulting services	22	3 431	1 448	241	36	71.9	6.5
5418	Advertising & related services	7	4 735	904	146	24	21.4	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	GENOA, IL							
54	**Professional, scientific, & technical services**	**4**	**1 139**	**347**	**107**	**25**	**48.4**	**30.6**
541	Professional, scientific, & technical services	4	1 139	347	107	25	48.4	30.6
	GIBSON, IL							
54	**Professional, scientific, & technical services**	**7**	**579**	**141**	**35**	**10**	**67.7**	**–**
	GILLESPIE, IL							
54	**Professional, scientific, & technical services**	**4**	**376**	**84**	**28**	**10**	**26.9**	**–**
	GLEN CARBON, IL							
54	**Professional, scientific, & technical services**	**17**	**7 322**	**2 395**	**424**	**58**	**23.2**	**66.4**
541	Professional, scientific, & technical services	17	7 322	2 395	424	58	23.2	66.4
5415	Computer systems design & related services	6	5 243	1 736	323	41	11.1	80.4
54151	Computer systems design & related services	6	5 243	1 736	323	41	11.1	80.4
541512	Computer systems design services	4	D	D	D	b	D	D
	GLENCOE, IL							
54	**Professional, scientific, & technical services**	**39**	**9 838**	**4 282**	**856**	**70**	**69.6**	**10.3**
541	Professional, scientific, & technical services	39	9 838	4 282	856	70	69.6	10.3
5414	Specialized design services	5	2 493	433	159	10	72.6	–
	GLENDALE HEIGHTS, IL							
54	**Professional, scientific, & technical services**	**41**	**23 804**	**6 586**	**1 427**	**176**	**28.3**	**45.3**
541	Professional, scientific, & technical services	41	23 804	6 586	1 427	176	28.3	45.3
5413	Architectural, engineering, & related services	8	4 763	1 166	221	30	64.3	–
5416	Management, scientific, & technical consulting services	9	3 446	1 550	360	43	62.2	34.6
54161	Management consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GLEN ELLYN, IL							
54	**Professional, scientific, & technical services**	**172**	**90 545**	**37 818**	**7 733**	**1 037**	**44.1**	**3.3**
541	Professional, scientific, & technical services	172	90 545	37 818	7 733	1 037	44.1	3.3
5411	Legal services	22	12 141	3 857	814	123	85.8	1.3
54111	Offices of lawyers	21	D	D	D	c	D	D
541110	Offices of lawyers	21	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	4 996	2 135	619	311	46.2	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	4 996	2 135	619	311	46.2	2.9
541213	Tax return preparation services	4	D	D	D	e	D	D
5413	Architectural, engineering, & related services	32	14 081	5 098	1 088	123	44.3	9.3
54133	Engineering services	21	8 734	3 235	684	67	47.0	14.7
541330	Engineering services	21	8 734	3 235	684	67	47.0	14.7
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5414	Specialized design services	8	1 650	497	73	12	73.5	–
5415	Computer systems design & related services	39	35 843	17 333	3 210	275	20.0	.8
54151	Computer systems design & related services	39	35 843	17 333	3 210	275	20.0	.8
541511	Custom computer programming services	13	26 524	13 153	2 490	212	3.2	.4
541512	Computer systems design services	16	7 265	3 418	593	49	58.5	2.5
5416	Management, scientific, & technical consulting services	33	15 630	6 873	1 407	119	57.7	6.6
54161	Management consulting services	23	12 358	5 184	1 097	85	63.5	6.9
541612	Human resources & executive search consulting services	10	4 593	2 649	600	38	61.4	–
541613	Marketing consulting services	6	5 881	1 293	273	32	81.2	3.3
5418	Advertising & related services	15	4 365	1 472	365	41	45.0	.5
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	GLENVIEW, IL							
54	**Professional, scientific, & technical services**	**214**	**82 346**	**23 828**	**4 841**	**523**	**37.5**	**17.1**
541	Professional, scientific, & technical services	214	82 346	23 828	4 841	523	37.5	17.1
5411	Legal services	26	6 347	2 465	364	50	43.3	26.3
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	5 317	2 430	502	76	74.7	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	5 317	2 430	502	76	74.7	2.6
541211	Offices of certified public accountants	17	3 726	1 662	365	43	65.8	1.8
541219	Other accounting services	13	1 591	768	137	33	95.7	4.3
5413	Architectural, engineering, & related services	27	4 438	1 889	306	31	76.9	6.5
5414	Specialized design services	17	15 021	4 524	1 138	93	9.8	60.0
54143	Graphic design services	11	11 492	3 781	971	83	9.0	78.4
541430	Graphic design services	11	11 492	3 781	971	83	9.0	78.4
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5415	Computer systems design & related services	41	11 110	4 625	904	66	45.3	17.3
54151	Computer systems design & related services	41	11 110	4 625	904	66	45.3	17.3
541511	Custom computer programming services	23	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	44	10 071	3 282	658	75	76.8	3.6
54161	Management consulting services	34	8 891	2 678	527	69	80.6	3.9
541613	Marketing consulting services	15	5 085	1 194	186	18	96.7	–
5418	Advertising & related services	19	26 885	3 635	774	84	16.0	2.2
54187	Advertising material distribution services	1	D	D	D	b	D	D
541870	Advertising material distribution services	1	D	D	D	b	D	D
54189	Other services related to advertising	6	9 024	1 007	249	30	32.4	.3
541890	Other services related to advertising	6	9 024	1 007	249	30	32.4	.3
5418902	Advertising specialties goods distributor	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	5	1 525	424	98	11	45.7	1.8
	GLENWOOD, IL							
54	**Professional, scientific, & technical services**	**7**	**1 146**	**444**	**85**	**28**	**57.6**	**–**
541	Professional, scientific, & technical services	7	1 146	444	85	28	57.6	–
	GODFREY, IL							
54	**Professional, scientific, & technical services**	**15**	**3 151**	**1 154**	**232**	**42**	**48.4**	**1.3**
541	Professional, scientific, & technical services	15	3 151	1 154	232	42	48.4	1.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GRANITE CITY, IL							
54	**Professional, scientific, & technical services**	**45**	**33 121**	**15 774**	**3 334**	**278**	**17.8**	**11.2**
541	Professional, scientific, & technical services	45	33 121	15 774	3 334	278	17.8	11.2
5411	Legal services	21	14 326	6 622	1 050	139	23.5	22.2
54111	Offices of lawyers	21	14 326	6 622	1 050	139	23.5	22.2
541110	Offices of lawyers	21	14 326	6 622	1 050	139	23.5	22.2
5411101	Offices of lawyers (except legal aid societies)	21	14 326	6 622	1 050	139	23.5	22.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	2 744	1 880	367	44	76.0	.9
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
	GRAYSLAKE, IL							
54	**Professional, scientific, & technical services**	**52**	**14 494**	**5 633**	**1 157**	**122**	**57.9**	**3.2**
541	Professional, scientific, & technical services	52	14 494	5 633	1 157	122	57.9	3.2
5413	Architectural, engineering, & related services	7	3 473	1 784	407	41	28.0	9.1
5415	Computer systems design & related services	18	4 134	1 456	251	19	88.0	3.5
54151	Computer systems design & related services	18	4 134	1 456	251	19	88.0	3.5
	GREENVILLE, IL							
54	**Professional, scientific, & technical services**	**14**	**2 310**	**755**	**179**	**51**	**60.7**	**–**
541	Professional, scientific, & technical services	14	2 310	755	179	51	60.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	975	418	102	26	D	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	975	418	102	26	D	–
	GURNEE, IL							
54	**Professional, scientific, & technical services**	**101**	**73 287**	**23 863**	**4 739**	**610**	**17.9**	**2.5**
541	Professional, scientific, & technical services	101	73 287	23 863	4 739	610	17.9	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	3 665	1 715	237	29	41.6	14.8
5414	Specialized design services	7	7 099	2 402	479	56	8.1	–
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	b	D	D
5415	Computer systems design & related services	28	7 544	4 064	721	69	31.3	3.9
54151	Computer systems design & related services	28	7 544	4 064	721	69	31.3	3.9
5416	Management, scientific, & technical consulting services	13	17 742	8 379	1 994	277	8.3	1.5
54161	Management consulting services	11	D	D	D	e	D	D
541612	Human resources & executive search consulting services	5	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	c	D	D
5417	Scientific research & development services	1	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	b	D	D
5417102	Research & development in the life sciences	1	D	D	D	b	D	D
5418	Advertising & related services	8	4 097	1 087	283	56	62.1	–
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	a	D	D
	HAMILTON, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HANOVER PARK, IL *							
54	**Professional, scientific, & technical services**	**30**	**6 267**	**2 902**	**631**	**79**	**27.6**	**11.0**
541	Professional, scientific, & technical services	30	6 267	2 902	631	79	27.6	11.0
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	HANOVER PARK, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**14**	**2 023**	**606**	**128**	**24**	**52.9**	**21.4**
541	Professional, scientific, & technical services	14	2 023	606	128	24	52.9	21.4
	HANOVER PARK, IL (DUPAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**16**	**4 244**	**2 296**	**503**	**55**	**15.5**	**6.1**
541	Professional, scientific, & technical services	16	4 244	2 296	503	55	15.5	6.1
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HARRISBURG, IL							
54	**Professional, scientific, & technical services**	**29**	**7 133**	**2 522**	**639**	**111**	**41.1**	**14.8**
541	Professional, scientific, & technical services	29	7 133	2 522	639	111	41.1	14.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	2 286	925	217	39	65.8	–
	HARVARD, IL							
54	**Professional, scientific, & technical services**	**9**	**3 118**	**776**	**157**	**48**	**93.6**	**1.9**
541	Professional, scientific, & technical services	9	3 118	776	157	48	93.6	1.9
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	HARVEY, IL							
54	**Professional, scientific, & technical services**	**9**	**7 176**	**2 774**	**589**	**57**	**6.2**	**.3**
541	Professional, scientific, & technical services	9	7 176	2 774	589	57	6.2	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
541219	Other accounting services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
54161	Management consulting services	1	D	D	D	b	D	D
	HARWOOD HEIGHTS, IL							
54	**Professional, scientific, & technical services**	**22**	**3 460**	**1 421**	**258**	**54**	**41.0**	**33.8**
541	Professional, scientific, & technical services	22	3 460	1 421	258	54	41.0	33.8
	HAVANA, IL							
54	**Professional, scientific, & technical services**	**8**	**1 397**	**459**	**91**	**20**	**29.6**	**10.2**
541	Professional, scientific, & technical services	8	1 397	459	91	20	29.6	10.2
	HAWTHORN WOODS, IL							
54	**Professional, scientific, & technical services**	**26**	**5 825**	**1 837**	**356**	**31**	**86.5**	**6.1**
541	Professional, scientific, & technical services	26	5 825	1 837	356	31	86.5	6.1
5415	Computer systems design & related services	11	3 561	1 226	252	19	87.9	–
54151	Computer systems design & related services	11	3 561	1 226	252	19	87.9	–
	HAZEL CREST, IL							
54	**Professional, scientific, & technical services**	**18**	**3 099**	**1 510**	**353**	**57**	**34.2**	**13.3**
541	Professional, scientific, & technical services	18	3 099	1 510	353	57	34.2	13.3
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
	HENRY, IL							
54	**Professional, scientific, & technical services**	**7**	**2 766**	**1 181**	**235**	**43**	**73.4**	**3.1**
541	Professional, scientific, & technical services	7	2 766	1 181	235	43	73.4	3.1
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	HERRIN, IL							
54	**Professional, scientific, & technical services**	**14**	**2 553**	**880**	**197**	**45**	**74.8**	**9.7**
541	Professional, scientific, & technical services	14	2 553	880	197	45	74.8	9.7
	HICKORY HILLS, IL							
54	**Professional, scientific, & technical services**	**39**	**15 549**	**6 488**	**1 607**	**198**	**44.0**	**7.7**
541	Professional, scientific, & technical services	39	15 549	6 488	1 607	198	44.0	7.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 398	762	152	18	49.1	10.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 398	762	152	18	49.1	10.9
5413	Architectural, engineering, & related services	8	5 665	2 823	689	63	58.5	–
5416	Management, scientific, & technical consulting services	4	3 586	1 443	410	47	6.9	–
	HIGHLAND, IL							
54	**Professional, scientific, & technical services**	**18**	**3 953**	**1 813**	**406**	**84**	**57.3**	**1.4**
541	Professional, scientific, & technical services	18	3 953	1 813	406	84	57.3	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 183	834	153	29	29.5	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 183	834	153	29	29.5	4.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HIGHLAND PARK, IL							
54	**Professional, scientific, & technical services**	**226**	**83 538**	**26 343**	**5 332**	**576**	**43.2**	**7.0**
541	Professional, scientific, & technical services	226	83 538	26 343	5 332	576	43.2	7.0
5411	Legal services	27	9 928	3 481	580	57	74.7	4.9
54111	Offices of lawyers	27	9 928	3 481	580	57	74.7	4.9
541110	Offices of lawyers	27	9 928	3 481	580	57	74.7	4.9
5411101	Offices of lawyers (except legal aid societies)	27	9 928	3 481	580	57	74.7	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	4 916	1 632	327	123	45.8	42.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	4 916	1 632	327	123	45.8	42.6
5413	Architectural, engineering, & related services	26	12 641	4 439	972	108	13.4	8.4
54131	Architectural services	12	4 344	1 750	375	38	19.9	–
541310	Architectural services	12	4 344	1 750	375	38	19.9	–
5414	Specialized design services	19	7 332	1 506	255	31	44.9	5.6
54141	Interior design services	10	3 763	572	111	19	56.6	10.7
541410	Interior design services	10	3 763	572	111	19	56.6	10.7
54143	Graphic design services	9	3 569	934	144	12	32.6	.2
541430	Graphic design services	9	3 569	934	144	12	32.6	.2
5414301	Graphic design services (except commercial art & medical artists)	8	D	D	D	a	D	D
5415	Computer systems design & related services	29	6 751	1 948	266	29	79.8	2.0
54151	Computer systems design & related services	29	6 751	1 948	266	29	79.8	2.0
541512	Computer systems design services	11	4 432	840	123	16	91.2	.6
5416	Management, scientific, & technical consulting services	57	19 331	7 803	1 658	106	40.9	3.1
54161	Management consulting services	46	15 788	5 724	1 117	81	39.5	3.8
541613	Marketing consulting services	12	D	D	D	b	D	D
54169	Other scientific & technical consulting services	10	D	D	D	b	D	D
541690	Other scientific & technical consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	30	18 141	4 251	1 023	88	26.4	3.6
54189	Other services related to advertising	8	12 303	2 318	574	42	4.2	4.9
541890	Other services related to advertising	8	12 303	2 318	574	42	4.2	4.9
5418902	Advertising specialties goods distributor	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	11	2 179	560	122	19	82.4	17.6
	HIGHWOOD, IL							
54	**Professional, scientific, & technical services**	**6**	**1 299**	**539**	**109**	**13**	**25.8**	**1.1**
541	Professional, scientific, & technical services	6	1 299	539	109	13	25.8	1.1
	HILLSBORO, IL							
54	**Professional, scientific, & technical services**	**17**	**7 225**	**3 719**	**772**	**131**	**31.3**	**–**
541	Professional, scientific, & technical services	17	7 225	3 719	772	131	31.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	HILLSIDE, IL							
54	**Professional, scientific, & technical services**	**27**	**77 990**	**27 016**	**6 545**	**658**	**8.3**	**79.5**
541	Professional, scientific, & technical services	27	77 990	27 016	6 545	658	8.3	79.5
5413	Architectural, engineering, & related services	3	5 467	2 947	667	90	D	12.3
5414	Specialized design services	3	3 300	1 528	376	27	D	–
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	D	D	D	c	D	D
54161	Management consulting services	6	D	D	D	c	D	D
541613	Marketing consulting services	1	D	D	D	c	D	D
5418	Advertising & related services	5	23 275	8 452	2 046	237	–	93.8
54186	Direct mail advertising	3	D	D	D	c	D	D
541860	Direct mail advertising	3	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HINSDALE, IL *							
54	**Professional, scientific, & technical services**	**159**	**86 588**	**27 508**	**5 803**	**684**	**33.3**	**8.3**
541	Professional, scientific, & technical services	159	86 588	27 508	5 803	684	33.3	8.3
5411	Legal services	32	6 644	2 895	456	71	47.5	21.6
54111	Offices of lawyers	32	6 644	2 895	456	71	47.5	21.6
541110	Offices of lawyers	32	6 644	2 895	456	71	47.5	21.6
5411101	Offices of lawyers (except legal aid societies)	32	6 644	2 895	456	71	47.5	21.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	8 934	4 914	1 324	179	34.8	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	8 934	4 914	1 324	179	34.8	1.6
541211	Offices of certified public accountants	16	5 610	3 091	609	76	46.1	2.2
541219	Other accounting services	7	D	D	D	c	D	D
5413	Architectural, engineering, & related services	23	9 875	3 676	702	78	72.4	.7
54131	Architectural services	15	D	D	D	b	D	D
541310	Architectural services	15	D	D	D	b	D	D
5414	Specialized design services	13	7 417	1 494	308	37	40.1	–
54141	Interior design services	6	5 530	832	203	27	40.8	–
541410	Interior design services	6	5 530	832	203	27	40.8	–
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	20	12 257	3 822	838	89	22.3	1.3
54151	Computer systems design & related services	20	12 257	3 822	838	89	22.3	1.3
541512	Computer systems design services	12	11 120	3 346	725	81	17.4	1.3
5415122	Computer systems consultants (except systems integrators)	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	30	12 036	4 977	1 096	135	65.4	3.1
54161	Management consulting services	24	9 171	4 016	954	111	54.5	4.1
5418	Advertising & related services	12	26 875	5 256	997	84	5.9	10.9
54186	Direct mail advertising	2	D	D	D	b	D	D
541860	Direct mail advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
	HINSDALE, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**4 118**	**826**	**95**	**17**	**89.4**	**10.6**
541	Professional, scientific, & technical services	8	4 118	826	95	17	89.4	10.6
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	HINSDALE, IL (DUPAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**151**	**82 470**	**26 682**	**5 708**	**667**	**30.5**	**8.2**
541	Professional, scientific, & technical services	151	82 470	26 682	5 708	667	30.5	8.2
5411	Legal services	30	D	D	D	b	D	D
54111	Offices of lawyers	30	D	D	D	b	D	D
541110	Offices of lawyers	30	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	8 934	4 914	1 324	179	34.8	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	8 934	4 914	1 324	179	34.8	1.6
541211	Offices of certified public accountants	16	5 610	3 091	609	76	46.1	2.2
541219	Other accounting services	7	D	D	D	c	D	D
5413	Architectural, engineering, & related services	21	D	D	D	b	D	D
54131	Architectural services	15	D	D	D	b	D	D
541310	Architectural services	15	D	D	D	b	D	D
5414	Specialized design services	13	7 417	1 494	308	37	40.1	–
54141	Interior design services	6	5 530	832	203	27	40.8	–
541410	Interior design services	6	5 530	832	203	27	40.8	–
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	20	12 257	3 822	838	89	22.3	1.3
54151	Computer systems design & related services	20	12 257	3 822	838	89	22.3	1.3
541512	Computer systems design services	12	11 120	3 346	725	81	17.4	1.3
5415122	Computer systems consultants (except systems integrators)	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	26	D	D	D	c	D	D
54161	Management consulting services	21	8 038	3 525	926	103	52.8	–
5418	Advertising & related services	12	26 875	5 256	997	84	5.9	10.9
54186	Direct mail advertising	2	D	D	D	b	D	D
541860	Direct mail advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOFFMAN ESTATES, IL *							
54	**Professional, scientific, & technical services**	**160**	**268 012**	**89 110**	**20 837**	**1 676**	**9.2**	**4.8**
541	Professional, scientific, & technical services	160	268 012	89 110	20 837	1 676	9.2	4.8
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	f	D	D
541214	Payroll services	2	D	D	D	f	D	D
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	20 645	10 202	1 770	161	8.8	.7
54133	Engineering services	15	16 698	8 635	1 450	116	6.3	.9
541330	Engineering services	15	16 698	8 635	1 450	116	6.3	.9
5415	Computer systems design & related services	54	84 366	21 311	5 500	328	15.8	7.6
54151	Computer systems design & related services	54	84 366	21 311	5 500	328	15.8	7.6
541511	Custom computer programming services	27	D	D	D	b	D	D
541512	Computer systems design services	20	29 906	8 724	2 113	165	30.6	16.8
5415122	Computer systems consultants (except systems integrators)	15	16 047	6 915	1 624	129	53.0	4.4
5416	Management, scientific, & technical consulting services	28	31 523	11 655	2 693	171	11.0	17.4
54161	Management consulting services	21	25 292	9 569	2 193	137	11.1	15.2
541611	Administrative management & general management consulting service	8	17 420	7 576	1 742	89	6.0	11.6
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	10	20 181	3 662	774	69	4.8	–
54181	Advertising agencies	5	D	D	D	b	D	D
541810	Advertising agencies	5	D	D	D	b	D	D
	HOFFMAN ESTATES, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**159**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	159	D	D	D	g	D	D
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	f	D	D
541214	Payroll services	2	D	D	D	f	D	D
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	20 645	10 202	1 770	161	8.8	.7
54133	Engineering services	15	16 698	8 635	1 450	116	6.3	.9
541330	Engineering services	15	16 698	8 635	1 450	116	6.3	.9
5415	Computer systems design & related services	54	84 366	21 311	5 500	328	15.8	7.6
54151	Computer systems design & related services	54	84 366	21 311	5 500	328	15.8	7.6
541511	Custom computer programming services	27	D	D	D	b	D	D
541512	Computer systems design services	20	29 906	8 724	2 113	165	30.6	16.8
5415122	Computer systems consultants (except systems integrators)	15	16 047	6 915	1 624	129	53.0	4.4
5416	Management, scientific, & technical consulting services	27	D	D	D	c	D	D
54161	Management consulting services	20	D	D	D	c	D	D
541611	Administrative management & general management consulting service	8	17 420	7 576	1 742	89	6.0	11.6
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	10	20 181	3 662	774	69	4.8	–
54181	Advertising agencies	5	D	D	D	b	D	D
541810	Advertising agencies	5	D	D	D	b	D	D
	HOFFMAN ESTATES, IL (KANE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
	HOMETOWN, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOMEWOOD, IL							
54	**Professional, scientific, & technical services**	**91**	**55 326**	**25 337**	**5 758**	**1 039**	**50.5**	**14.3**
541	Professional, scientific, & technical services	91	55 326	25 337	5 758	1 039	50.5	14.3
5411	Legal services	33	10 882	4 762	967	111	21.6	10.6
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	7 283	2 939	842	371	27.8	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	7 283	2 939	842	371	27.8	1.7
541211	Offices of certified public accountants	9	D	D	D	b	D	D
541213	Tax return preparation services	2	D	D	D	e	D	D
5413	Architectural, engineering, & related services	10	12 308	5 497	1 202	144	31.5	54.0
54138	Testing laboratories	1	D	D	D	b	D	D
541380	Testing laboratories	1	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	8	D	D	D	e	D	D
54161	Management consulting services	8	D	D	D	e	D	D
541611	Administrative management & general management consulting service	5	D	D	D	e	D	D
5418	Advertising & related services	9	4 006	1 143	235	29	33.6	.2
	HOOPESTON, IL							
54	**Professional, scientific, & technical services**	**5**	**903**	**482**	**100**	**21**	**80.2**	**19.8**
541	Professional, scientific, & technical services	5	903	482	100	21	80.2	19.8
	HUNTLEY, IL *							
54	**Professional, scientific, & technical services**	**10**	**4 628**	**834**	**106**	**12**	**71.8**	**13.7**
541	Professional, scientific, & technical services	10	4 628	834	106	12	71.8	13.7
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5414302	Commercial art	1	D	D	D	a	D	D
	HUNTLEY, IL (MCHENRY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**10**	**4 628**	**834**	**106**	**12**	**71.8**	**13.7**
541	Professional, scientific, & technical services	10	4 628	834	106	12	71.8	13.7
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5414302	Commercial art	1	D	D	D	a	D	D
	INDIAN HEAD PARK, IL							
54	**Professional, scientific, & technical services**	**8**	**1 114**	**254**	**54**	**8**	**98.2**	**1.8**
541	Professional, scientific, & technical services	8	1 114	254	54	8	98.2	1.8
	INVERNESS, IL							
54	**Professional, scientific, & technical services**	**52**	**19 580**	**8 578**	**1 419**	**154**	**70.8**	**9.1**
541	Professional, scientific, & technical services	52	19 580	8 578	1 419	154	70.8	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 947	1 045	207	20	36.0	18.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 947	1 045	207	20	36.0	18.9
5416	Management, scientific, & technical consulting services	18	6 877	3 364	561	58	76.0	14.0
54161	Management consulting services	16	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	ISLAND LAKE, IL *							
54	**Professional, scientific, & technical services**	**16**	**4 430**	**2 450**	**522**	**36**	**18.2**	**4.9**
541	Professional, scientific, & technical services	16	4 430	2 450	522	36	18.2	4.9
	ISLAND LAKE, IL (LAKE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**9**	**4 055**	**2 362**	**507**	**30**	**15.0**	**1.0**
541	Professional, scientific, & technical services	9	4 055	2 362	507	30	15.0	1.0
	ISLAND LAKE, IL (MCHENRY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7**	**375**	**88**	**15**	**6**	**53.3**	**46.7**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ITASCA, IL							
54	**Professional, scientific, & technical services**	**76**	**508 627**	**76 245**	**17 824**	**1 691**	**3.6**	**2.0**
541	Professional, scientific, & technical services	76	508 627	76 245	17 824	1 691	3.6	2.0
5411	Legal services	6	D	D	D	b	D	D
54111	Offices of lawyers	6	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	D	D	D	e	D	D
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	8	27 399	11 775	2 486	246	7.6	.1
541330	Engineering services	8	27 399	11 775	2 486	246	7.6	.1
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
5415	Computer systems design & related services	18	D	D	D	f	D	D
54151	Computer systems design & related services	18	D	D	D	f	D	D
541511	Custom computer programming services	7	D	D	D	b	D	D
541512	Computer systems design services	10	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	c	D	D
54161	Management consulting services	8	33 814	6 677	1 222	109	16.4	–
541612	Human resources & executive search consulting services	5	D	D	D	b	D	D
5416122	Executive placement services	4	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	1	D	D	D	a	D	D
541613	Marketing consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	14	66 063	9 376	2 218	255	1.5	8.8
54181	Advertising agencies	6	9 404	3 708	805	63	10.6	–
541810	Advertising agencies	6	9 404	3 708	805	63	10.6	–
54186	Direct mail advertising	4	D	D	D	b	D	D
541860	Direct mail advertising	4	D	D	D	b	D	D
54187	Advertising material distribution services	2	D	D	D	c	D	D
541870	Advertising material distribution services	2	D	D	D	c	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	JACKSONVILLE, IL							
54	**Professional, scientific, & technical services**	**38**	**15 091**	**7 259**	**1 661**	**217**	**27.2**	**1.4**
541	Professional, scientific, & technical services	38	15 091	7 259	1 661	217	27.2	1.4
5411	Legal services	15	5 330	2 108	547	60	37.0	–
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	JERSEYVILLE, IL							
54	**Professional, scientific, & technical services**	**17**	**6 103**	**3 015**	**489**	**84**	**53.0**	**.5**
541	Professional, scientific, & technical services	17	6 103	3 015	489	84	53.0	.5
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	JOHNSBURG, IL							
54	**Professional, scientific, & technical services**	**11**	**4 058**	**1 274**	**247**	**37**	**72.5**	**24.9**
541	Professional, scientific, & technical services	11	4 058	1 274	247	37	72.5	24.9
	JOHNSTON CITY, IL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JOLIET, IL *							
54	**Professional, scientific, & technical services**	**172**	**93 497**	**40 671**	**8 620**	**1 047**	**26.1**	**6.5**
541	Professional, scientific, & technical services	172	93 497	40 671	8 620	1 047	26.1	6.5
5411	Legal services	87	40 977	14 620	2 806	397	31.9	8.7
54111	Offices of lawyers	83	37 895	13 431	2 514	360	33.7	3.0
541110	Offices of lawyers	83	37 895	13 431	2 514	360	33.7	3.0
5411101	Offices of lawyers (except legal aid societies)	83	37 895	13 431	2 514	360	33.7	3.0
54119	Other legal services	4	3 082	1 189	292	37	9.5	78.4
541191	Title abstract & settlement offices	4	3 082	1 189	292	37	9.5	78.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	12 911	6 178	1 627	157	22.8	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	12 911	6 178	1 627	157	22.8	3.3
541211	Offices of certified public accountants	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	25 458	13 828	3 104	273	19.8	.5
54133	Engineering services	15	17 903	9 587	2 099	184	11.5	.7
541330	Engineering services	15	17 903	9 587	2 099	184	11.5	.7
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	7 565	3 913	686	120	11.9	–
54161	Management consulting services	9	D	D	D	c	D	D
5418	Advertising & related services	7	3 342	766	165	29	27.8	56.6
5419	Other professional, scientific, & technical services	7	2 192	865	186	64	28.1	–
	JOLIET, IL (WILL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**172**	**93 497**	**40 671**	**8 620**	**1 047**	**26.1**	**6.5**
541	Professional, scientific, & technical services	172	93 497	40 671	8 620	1 047	26.1	6.5
5411	Legal services	87	40 977	14 620	2 806	397	31.9	8.7
54111	Offices of lawyers	83	37 895	13 431	2 514	360	33.7	3.0
541110	Offices of lawyers	83	37 895	13 431	2 514	360	33.7	3.0
5411101	Offices of lawyers (except legal aid societies)	83	37 895	13 431	2 514	360	33.7	3.0
54119	Other legal services	4	3 082	1 189	292	37	9.5	78.4
541191	Title abstract & settlement offices	4	3 082	1 189	292	37	9.5	78.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	12 911	6 178	1 627	157	22.8	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	12 911	6 178	1 627	157	22.8	3.3
541211	Offices of certified public accountants	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	25 458	13 828	3 104	273	19.8	.5
54133	Engineering services	15	17 903	9 587	2 099	184	11.5	.7
541330	Engineering services	15	17 903	9 587	2 099	184	11.5	.7
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	7 565	3 913	686	120	11.9	–
54161	Management consulting services	9	D	D	D	c	D	D
5418	Advertising & related services	7	3 342	766	165	29	27.8	56.6
5419	Other professional, scientific, & technical services	7	2 192	865	186	64	28.1	–
	JUSTICE, IL							
54	**Professional, scientific, & technical services**	**6**	**6 392**	**1 157**	**197**	**29**	**17.5**	**–**
541	Professional, scientific, & technical services	6	6 392	1 157	197	29	17.5	–
5418	Advertising & related services	1	D	D	D	a	D	D
	KANKAKEE, IL							
54	**Professional, scientific, & technical services**	**67**	**20 778**	**8 201**	**1 770**	**305**	**39.1**	**4.4**
541	Professional, scientific, & technical services	67	20 778	8 201	1 770	305	39.1	4.4
5411	Legal services	35	9 020	3 141	712	121	44.0	7.5
54111	Offices of lawyers	32	D	D	D	b	D	D
541110	Offices of lawyers	32	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	32	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	5 511	2 281	534	104	19.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	5 511	2 281	534	104	19.1	–
541211	Offices of certified public accountants	7	4 601	2 059	451	62	12.0	–
5413	Architectural, engineering, & related services	7	3 548	2 138	390	55	26.7	–
5418	Advertising & related services	3	D	D	D	a	D	D
	KEWANEE, IL							
54	**Professional, scientific, & technical services**	**14**	**1 674**	**585**	**156**	**42**	**52.2**	**18.2**
541	Professional, scientific, & technical services	14	1 674	585	156	42	52.2	18.2
	KILDEER, IL							
54	**Professional, scientific, & technical services**	**11**	**1 750**	**712**	**122**	**15**	**97.9**	**–**
541	Professional, scientific, & technical services	11	1 750	712	122	15	97.9	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KNOXVILLE, IL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	LA GRANGE, IL							
54	**Professional, scientific, & technical services**	**83**	**22 388**	**7 370**	**1 320**	**197**	**68.6**	**6.6**
541	Professional, scientific, & technical services	83	22 388	7 370	1 320	197	68.6	6.6
5411	Legal services	15	3 717	1 387	178	33	47.7	31.0
54111	Offices of lawyers	15	3 717	1 387	178	33	47.7	31.0
541110	Offices of lawyers	15	3 717	1 387	178	33	47.7	31.0
5411101	Offices of lawyers (except legal aid societies)	15	3 717	1 387	178	33	47.7	31.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 943	772	149	21	38.5	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 943	772	149	21	38.5	7.1
5413	Architectural, engineering, & related services	10	6 321	1 619	332	41	67.2	–
5414	Specialized design services	8	1 563	393	87	17	60.4	–
5418	Advertising & related services	7	2 687	709	168	13	98.9	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	LA GRANGE PARK, IL							
54	**Professional, scientific, & technical services**	**21**	**4 480**	**2 733**	**548**	**68**	**55.8**	**–**
541	Professional, scientific, & technical services	21	4 480	2 733	548	68	55.8	–
	LAKE BARRINGTON, IL							
54	**Professional, scientific, & technical services**	**18**	**3 223**	**1 143**	**270**	**18**	**49.8**	**21.6**
541	Professional, scientific, & technical services	18	3 223	1 143	270	18	49.8	21.6
	LAKE BLUFF, IL							
54	**Professional, scientific, & technical services**	**58**	**25 540**	**12 096**	**2 782**	**249**	**48.4**	**6.8**
541	Professional, scientific, & technical services	58	25 540	12 096	2 782	249	48.4	6.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 827	1 277	285	45	93.7	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 827	1 277	285	45	93.7	6.3
541219	Other accounting services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	3 139	1 602	303	38	54.8	–
5415	Computer systems design & related services	10	7 989	4 005	1 010	66	42.4	6.8
54151	Computer systems design & related services	10	7 989	4 005	1 010	66	42.4	6.8
5416	Management, scientific, & technical consulting services	15	4 863	1 955	427	21	26.7	20.8
54161	Management consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
	LAKE FOREST, IL							
54	**Professional, scientific, & technical services**	**143**	**58 295**	**19 867**	**3 605**	**293**	**47.0**	**10.0**
541	Professional, scientific, & technical services	143	58 295	19 867	3 605	293	47.0	10.0
5411	Legal services	16	11 870	3 459	613	50	18.1	6.1
54111	Offices of lawyers	16	11 870	3 459	613	50	18.1	6.1
541110	Offices of lawyers	16	11 870	3 459	613	50	18.1	6.1
5411101	Offices of lawyers (except legal aid societies)	16	11 870	3 459	613	50	18.1	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	7 505	2 294	519	40	34.4	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	7 505	2 294	519	40	34.4	3.6
541211	Offices of certified public accountants	9	5 770	1 667	358	24	20.6	3.8
5413	Architectural, engineering, & related services	21	7 096	2 988	644	66	61.1	15.1
54131	Architectural services	9	4 402	1 802	392	40	37.4	24.4
541310	Architectural services	9	4 402	1 802	392	40	37.4	24.4
5414	Specialized design services	14	4 155	1 072	209	25	62.1	5.2
5415	Computer systems design & related services	12	4 992	989	180	14	76.7	23.3
54151	Computer systems design & related services	12	4 992	989	180	14	76.7	23.3
5416	Management, scientific, & technical consulting services	50	18 452	7 843	1 173	76	58.5	6.2
54161	Management consulting services	46	17 591	7 582	1 121	72	56.9	6.0
541611	Administrative management & general management consulting service	18	D	D	D	b	D	D
541612	Human resources & executive search consulting services	9	D	D	D	a	D	D
5416122	Executive placement services	5	3 923	1 533	222	12	100.0	–
5418	Advertising & related services	10	3 482	1 059	232	18	20.2	26.8
	LAKE IN THE HILLS, IL							
54	**Professional, scientific, & technical services**	**21**	**3 383**	**1 288**	**241**	**27**	**71.7**	**2.8**
541	Professional, scientific, & technical services	21	3 383	1 288	241	27	71.7	2.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAKE VILLA, IL							
54	**Professional, scientific, & technical services**	**22**	**6 511**	**2 610**	**454**	**60**	**52.9**	**11.2**
541	Professional, scientific, & technical services	22	6 511	2 610	454	60	52.9	11.2
	LAKE ZURICH, IL							
54	**Professional, scientific, & technical services**	**72**	**29 145**	**7 500**	**1 535**	**157**	**43.9**	**8.6**
541	Professional, scientific, & technical services	72	29 145	7 500	1 535	157	43.9	8.6
5413	Architectural, engineering, & related services	6	2 263	862	155	21	66.2	26.7
5414	Specialized design services	7	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	b	D	D
5415	Computer systems design & related services	24	7 383	3 326	603	40	49.9	2.7
54151	Computer systems design & related services	24	7 383	3 326	603	40	49.9	2.7
541512	Computer systems design services	11	4 496	2 047	426	22	22.5	4.5
5416	Management, scientific, & technical consulting services	16	5 300	1 260	235	27	60.2	25.0
54161	Management consulting services	12	4 755	1 180	230	23	55.6	27.8
5418	Advertising & related services	6	2 955	447	92	20	85.2	–
	LANSING, IL							
54	**Professional, scientific, & technical services**	**56**	**35 346**	**8 848**	**2 221**	**220**	**15.6**	**65.1**
541	Professional, scientific, & technical services	56	35 346	8 848	2 221	220	15.6	65.1
5411	Legal services	14	2 971	1 195	262	41	17.0	–
54111	Offices of lawyers	14	2 971	1 195	262	41	17.0	–
541110	Offices of lawyers	14	2 971	1 195	262	41	17.0	–
5411101	Offices of lawyers (except legal aid societies)	14	2 971	1 195	262	41	17.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 954	1 129	242	40	72.2	9.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 954	1 129	242	40	72.2	9.3
541219	Other accounting services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
54133	Engineering services	3	D	D	D	b	D	D
541330	Engineering services	3	D	D	D	b	D	D
	LA SALLE, IL							
54	**Professional, scientific, & technical services**	**18**	**7 505**	**3 332**	**775**	**138**	**20.1**	**8.0**
541	Professional, scientific, & technical services	18	7 505	3 332	775	138	20.1	8.0
5411	Legal services	4	D	D	D	b	D	D
54111	Offices of lawyers	4	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 274	791	184	60	29.9	25.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 274	791	184	60	29.9	25.6
	LAWRENCEVILLE, IL							
54	**Professional, scientific, & technical services**	**13**	**3 601**	**1 382**	**279**	**53**	**23.0**	**1.4**
541	Professional, scientific, & technical services	13	3 601	1 382	279	53	23.0	1.4
5418	Advertising & related services	1	D	D	D	a	D	D
	LEBANON, IL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	LEMONT, IL *							
54	**Professional, scientific, & technical services**	**26**	**9 246**	**3 037**	**599**	**75**	**53.2**	**3.4**
541	Professional, scientific, & technical services	26	9 246	3 037	599	75	53.2	3.4
5416	Management, scientific, & technical consulting services	7	3 296	783	167	14	19.4	–
54161	Management consulting services	6	D	D	D	a	D	D
	LEMONT, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**25**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	25	D	D	D	b	D	D
	LEMONT, IL (DUPAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
	LENA, IL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LE ROY, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	LEWISTOWN, IL							
54	**Professional, scientific, & technical services**	**6**	**1 115**	**436**	**99**	**24**	**13.1**	**–**
541	Professional, scientific, & technical services	6	1 115	436	99	24	13.1	–
	LIBERTYVILLE, IL							
54	**Professional, scientific, & technical services**	**165**	**78 355**	**27 748**	**6 376**	**642**	**33.0**	**4.5**
541	Professional, scientific, & technical services	165	78 355	27 748	6 376	642	33.0	4.5
5411	Legal services	29	10 095	4 914	1 490	101	39.2	3.6
54111	Offices of lawyers	26	8 868	4 231	1 359	83	41.0	4.1
541110	Offices of lawyers	26	8 868	4 231	1 359	83	41.0	4.1
5411101	Offices of lawyers (except legal aid societies)	26	8 868	4 231	1 359	83	41.0	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	10 207	3 486	809	109	26.6	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	10 207	3 486	809	109	26.6	9.5
541211	Offices of certified public accountants	18	8 149	2 582	618	66	22.2	3.9
541213	Tax return preparation services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	10 861	4 932	900	79	42.3	3.2
5414	Specialized design services	9	15 647	3 701	1 098	101	12.5	3.9
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5415	Computer systems design & related services	30	11 782	5 283	975	119	43.0	7.1
54151	Computer systems design & related services	30	11 782	5 283	975	119	43.0	7.1
541511	Custom computer programming services	11	7 290	3 023	614	85	35.7	–
5416	Management, scientific, & technical consulting services	32	9 758	3 032	599	46	50.1	4.5
54161	Management consulting services	26	7 988	2 397	464	37	48.8	5.5
541613	Marketing consulting services	6	4 700	1 163	286	19	29.6	6.6
5418	Advertising & related services	12	3 116	1 369	217	30	78.5	–
5419	Other professional, scientific, & technical services	8	6 889	1 031	288	57	3.4	–
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	LINCOLN, IL							
54	**Professional, scientific, & technical services**	**30**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	30	D	D	D	b	D	D
5411	Legal services	14	4 127	627	179	34	29.6	68.0
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	LINCOLNSHIRE, IL							
54	**Professional, scientific, & technical services**	**72**	**444 768**	**211 590**	**43 532**	**4 254**	**4.1**	**.7**
541	Professional, scientific, & technical services	72	444 768	211 590	43 532	4 254	4.1	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	D	D	D	b	D	D
5415	Computer systems design & related services	11	D	D	D	c	D	D
54151	Computer systems design & related services	11	D	D	D	c	D	D
541511	Custom computer programming services	4	D	D	D	b	D	D
541512	Computer systems design services	7	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	29	D	D	D	h	D	D
54161	Management consulting services	20	D	D	D	h	D	D
541611	Administrative management & general management consulting service	6	D	D	D	h	D	D
541612	Human resources & executive search consulting services	9	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	6	D	D	D	a	D	D
5417	Scientific research & development services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LINCOLNWOOD, IL							
54	**Professional, scientific, & technical services**	**123**	**66 157**	**26 271**	**5 473**	**796**	**40.5**	**4.3**
541	Professional, scientific, & technical services	123	66 157	26 271	5 473	796	40.5	4.3
5411	Legal services	18	7 807	2 751	636	67	9.7	15.5
54111	Offices of lawyers	18	7 807	2 751	636	67	9.7	15.5
541110	Offices of lawyers	18	7 807	2 751	636	67	9.7	15.5
5411101	Offices of lawyers (except legal aid societies)	18	7 807	2 751	636	67	9.7	15.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	16 346	8 399	1 647	267	33.6	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	16 346	8 399	1 647	267	33.6	2.0
541211	Offices of certified public accountants	27	11 956	5 784	1 148	129	30.8	1.6
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	6 843	3 148	640	69	78.0	4.5
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	a	D	D
54141	Interior design services	2	D	D	D	a	D	D
541410	Interior design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	9	4 013	1 799	393	35	100.0	–
54151	Computer systems design & related services	9	4 013	1 799	393	35	100.0	–
5416	Management, scientific, & technical consulting services	21	11 606	5 763	1 062	197	28.7	5.3
54161	Management consulting services	19	D	D	D	c	D	D
541611	Administrative management & general management consulting service	13	6 911	3 790	648	140	44.4	8.4
5418	Advertising & related services	12	10 923	1 781	443	57	59.0	.5
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	LINDENHURST, IL							
54	**Professional, scientific, & technical services**	**17**	**2 601**	**1 203**	**217**	**37**	**75.4**	**–**
541	Professional, scientific, & technical services	17	2 601	1 203	217	37	75.4	–
	LISLE, IL							
54	**Professional, scientific, & technical services**	**143**	**307 194**	**114 231**	**30 156**	**2 013**	**10.7**	**5.9**
541	Professional, scientific, & technical services	143	307 194	114 231	30 156	2 013	10.7	5.9
5411	Legal services	17	12 611	3 525	802	85	13.0	4.6
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 918	1 362	280	39	48.6	33.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 918	1 362	280	39	48.6	33.2
5413	Architectural, engineering, & related services	18	152 226	51 400	15 897	851	4.9	2.2
54133	Engineering services	17	D	D	D	f	D	D
541330	Engineering services	17	D	D	D	f	D	D
5415	Computer systems design & related services	43	111 376	48 262	10 903	793	10.8	10.4
54151	Computer systems design & related services	43	111 376	48 262	10 903	793	10.8	10.4
541511	Custom computer programming services	22	63 515	27 925	6 847	488	4.2	17.9
541512	Computer systems design services	16	41 506	17 147	3 522	241	7.7	.4
5415121	Computer systems integrators	8	38 968	16 402	3 394	227	1.8	.3
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	26	17 475	7 218	1 636	136	21.0	.9
54161	Management consulting services	20	14 659	6 388	1 466	122	19.7	1.0
541612	Human resources & executive search consulting services	8	4 310	1 961	395	31	21.2	–
541613	Marketing consulting services	6	9 478	3 911	999	85	13.3	–
5418	Advertising & related services	14	8 833	1 769	467	84	71.8	12.7
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
	LITCHFIELD, IL							
54	**Professional, scientific, & technical services**	**9**	**1 974**	**547**	**119**	**29**	**87.1**	**–**
541	Professional, scientific, & technical services	9	1 974	547	119	29	87.1	–
	LOCKPORT, IL							
54	**Professional, scientific, & technical services**	**18**	**3 092**	**1 300**	**333**	**45**	**22.6**	**16.3**
541	Professional, scientific, & technical services	18	3 092	1 300	333	45	22.6	16.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOMBARD, IL							
54	**Professional, scientific, & technical services**	**212**	**192 400**	**85 576**	**17 981**	**1 630**	**16.2**	**4.9**
541	Professional, scientific, & technical services	212	192 400	85 576	17 981	1 630	16.2	4.9
5411	Legal services	23	8 467	3 594	864	129	15.8	11.8
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
54119	Other legal services	3	D	D	D	b	D	D
541199	All other legal services	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	4 900	2 340	414	72	52.3	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	4 900	2 340	414	72	52.3	5.2
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	36 855	17 756	3 233	278	12.9	4.1
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
54133	Engineering services	17	19 561	7 566	1 764	158	15.5	7.7
541330	Engineering services	17	19 561	7 566	1 764	158	15.5	7.7
54138	Testing laboratories	3	7 011	4 151	697	50	D	–
541380	Testing laboratories	3	7 011	4 151	697	50	D	–
5414	Specialized design services	12	3 227	618	126	18	57.4	–
5415	Computer systems design & related services	60	82 623	32 113	7 159	579	17.4	5.2
54151	Computer systems design & related services	60	82 623	32 113	7 159	579	17.4	5.2
541511	Custom computer programming services	26	26 890	12 699	2 795	188	35.2	–
541512	Computer systems design services	28	52 994	18 072	4 081	359	8.1	7.8
5415121	Computer systems integrators	10	41 707	12 558	2 889	271	2.5	9.9
5415122	Computer systems consultants (except systems integrators)	18	11 287	5 514	1 192	88	28.9	–
5416	Management, scientific, & technical consulting services	31	41 052	23 353	5 029	381	10.8	2.5
54161	Management consulting services	22	28 549	20 591	4 342	307	14.7	3.4
541611	Administrative management & general management consulting service	12	9 214	5 730	917	108	9.4	1.3
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	c	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	19	10 436	3 772	687	86	12.9	9.3
54189	Other services related to advertising	7	3 879	716	160	23	26.8	–
541890	Other services related to advertising	7	3 879	716	160	23	26.8	–
5418903	Sign painting & lettering shop	4	1 365	411	96	13	26.5	–
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
	LONG GROVE, IL							
54	**Professional, scientific, & technical services**	**40**	**14 476**	**6 003**	**1 263**	**138**	**47.9**	**8.6**
541	Professional, scientific, & technical services	40	14 476	6 003	1 263	138	47.9	8.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	887	525	135	27	42.5	57.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	887	525	135	27	42.5	57.5
5415	Computer systems design & related services	7	4 635	1 257	232	20	31.6	12.3
54151	Computer systems design & related services	7	4 635	1 257	232	20	31.6	12.3
5416	Management, scientific, & technical consulting services	18	5 572	2 788	557	39	39.5	2.5
54161	Management consulting services	18	5 572	2 788	557	39	39.5	2.5
	LOVES PARK, IL							
54	**Professional, scientific, & technical services**	**43**	**19 041**	**6 419**	**1 447**	**383**	**46.6**	**40.4**
541	Professional, scientific, & technical services	43	19 041	6 419	1 447	383	46.6	40.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 801	631	144	45	90.1	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 801	631	144	45	90.1	9.9
5413	Architectural, engineering, & related services	7	4 881	2 648	585	49	61.8	–
5418	Advertising & related services	4	1 738	293	71	14	76.1	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
	LYNWOOD, IL							
54	**Professional, scientific, & technical services**	**4**	**1 050**	**228**	**57**	**8**	**98.5**	**1.5**
541	Professional, scientific, & technical services	4	1 050	228	57	8	98.5	1.5
	LYONS, IL							
54	**Professional, scientific, & technical services**	**12**	**6 512**	**2 696**	**317**	**49**	**13.1**	**2.8**
541	Professional, scientific, & technical services	12	6 512	2 696	317	49	13.1	2.8
5418	Advertising & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MCHENRY, IL							
54	**Professional, scientific, & technical services**	**62**	**19 015**	**8 467**	**1 728**	**278**	**41.5**	**6.5**
541	Professional, scientific, & technical services	62	19 015	8 467	1 728	278	41.5	6.5
5411	Legal services	18	4 590	2 011	356	56	60.8	2.2
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 029	859	197	51	26.7	13.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 029	859	197	51	26.7	13.0
5413	Architectural, engineering, & related services	10	6 881	3 553	730	83	31.2	2.7
5418	Advertising & related services	6	2 567	613	104	46	30.9	17.5
	MACHESNEY PARK, IL							
54	**Professional, scientific, & technical services**	**11**	**14 461**	**2 925**	**633**	**80**	**4.3**	**1.0**
541	Professional, scientific, & technical services	11	14 461	2 925	633	80	4.3	1.0
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	MCLEANSBORO, IL							
54	**Professional, scientific, & technical services**	**10**	**1 324**	**331**	**92**	**23**	**44.3**	**38.7**
541	Professional, scientific, & technical services	10	1 324	331	92	23	44.3	38.7
	MACOMB, IL							
54	**Professional, scientific, & technical services**	**30**	**7 068**	**2 248**	**610**	**138**	**52.4**	**17.8**
541	Professional, scientific, & technical services	30	7 068	2 248	610	138	52.4	17.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 560	503	159	50	68.2	31.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 560	503	159	50	68.2	31.8
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	MAHOMET, IL							
54	**Professional, scientific, & technical services**	**3**	**1 240**	**289**	**48**	**10**	**80.4**	**19.6**
541	Professional, scientific, & technical services	3	1 240	289	48	10	80.4	19.6
	MANHATTAN, IL							
54	**Professional, scientific, & technical services**	**4**	**306**	**54**	**14**	**6**	**85.0**	**15.0**
	MANTENO, IL							
54	**Professional, scientific, & technical services**	**4**	**404**	**150**	**42**	**16**	**91.8**	**8.2**
	MARENGO, IL							
54	**Professional, scientific, & technical services**	**10**	**2 717**	**1 281**	**256**	**51**	**47.7**	**11.8**
541	Professional, scientific, & technical services	10	2 717	1 281	256	51	47.7	11.8
	MARION, IL *							
54	**Professional, scientific, & technical services**	**60**	**21 566**	**6 006**	**1 142**	**257**	**43.1**	**4.2**
541	Professional, scientific, & technical services	60	21 566	6 006	1 142	257	43.1	4.2
5411	Legal services	28	10 389	2 480	460	100	36.6	1.9
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	5 298	1 754	334	80	33.4	10.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	5 298	1 754	334	80	33.4	10.4
541211	Offices of certified public accountants	14	4 753	1 569	303	70	28.8	8.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARION, IL (WILLIAMSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**60**	**21 566**	**6 006**	**1 142**	**257**	**43.1**	**4.2**
541	Professional, scientific, & technical services	60	21 566	6 006	1 142	257	43.1	4.2
5411	Legal services	28	10 389	2 480	460	100	36.6	1.9
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	5 298	1 754	334	80	33.4	10.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	5 298	1 754	334	80	33.4	10.4
541211	Offices of certified public accountants	14	4 753	1 569	303	70	28.8	8.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	MARKHAM, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MARSEILLES, IL							
54	**Professional, scientific, & technical services**	**5**	**400**	**124**	**16**	**8**	**85.8**	**–**
	MARSHALL, IL							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	MARYVILLE, IL							
54	**Professional, scientific, & technical services**	**4**	**434**	**225**	**47**	**14**	**69.4**	**30.6**
	MASCOUTAH, IL							
54	**Professional, scientific, & technical services**	**6**	**6 612**	**2 573**	**639**	**137**	**7.5**	**–**
541	Professional, scientific, & technical services	6	6 612	2 573	639	137	7.5	–
5416	Management, scientific, & technical consulting services	1	D	D	D	c	D	D
54161	Management consulting services	1	D	D	D	c	D	D
541613	Marketing consulting services	1	D	D	D	c	D	D
	MASON CITY, IL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	MATTESON, IL *							
54	**Professional, scientific, & technical services**	**23**	**4 932**	**2 280**	**587**	**88**	**79.6**	**1.6**
541	Professional, scientific, & technical services	23	4 932	2 280	587	88	79.6	1.6
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	MATTESON, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**23**	**4 932**	**2 280**	**587**	**88**	**79.6**	**1.6**
541	Professional, scientific, & technical services	23	4 932	2 280	587	88	79.6	1.6
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	MATTOON, IL							
54	**Professional, scientific, & technical services**	**40**	**28 181**	**8 302**	**2 036**	**276**	**21.4**	**2.4**
541	Professional, scientific, & technical services	40	28 181	8 302	2 036	276	21.4	2.4
5411	Legal services	19	9 446	2 618	624	101	32.5	2.8
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
541511	Custom computer programming services	2	D	D	D	b	D	D
	MAYWOOD, IL							
54	**Professional, scientific, & technical services**	**8**	**4 225**	**1 573**	**366**	**52**	**67.3**	**23.9**
541	Professional, scientific, & technical services	8	4 225	1 573	366	52	67.3	23.9
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MELROSE PARK, IL							
54	**Professional, scientific, & technical services**	**27**	**10 366**	**3 962**	**869**	**136**	**33.3**	**23.3**
541	Professional, scientific, & technical services	27	10 366	3 962	869	136	33.3	23.3
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	MENDOTA, IL							
54	**Professional, scientific, & technical services**	**17**	**2 217**	**580**	**145**	**29**	**73.7**	**9.2**
541	Professional, scientific, & technical services	17	2 217	580	145	29	73.7	9.2
	METAMORA, IL							
54	**Professional, scientific, & technical services**	**4**	**1 523**	**875**	**129**	**15**	**93.8**	**6.2**
541	Professional, scientific, & technical services	4	1 523	875	129	15	93.8	6.2
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	METROPOLIS, IL							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	MIDLOTHIAN, IL							
54	**Professional, scientific, & technical services**	**9**	**1 680**	**559**	**127**	**34**	**82.3**	**–**
541	Professional, scientific, & technical services	9	1 680	559	127	34	82.3	–
	MILAN, IL							
54	**Professional, scientific, & technical services**	**11**	**22 102**	**3 775**	**875**	**147**	**18.2**	**1.4**
541	Professional, scientific, & technical services	11	22 102	3 775	875	147	18.2	1.4
5414	Specialized design services	1	D	D	D	a	D	D
54141	Interior design services	1	D	D	D	a	D	D
541410	Interior design services	1	D	D	D	a	D	D
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	MILLSTADT, IL							
54	**Professional, scientific, & technical services**	**4**	**263**	**70**	**14**	**4**	**87.5**	**12.5**
	MINOOKA, IL *							
54	**Professional, scientific, & technical services**	**4**	**1 851**	**1 102**	**146**	**15**	**100.0**	**–**
541	Professional, scientific, & technical services	4	1 851	1 102	146	15	100.0	–
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	MINOOKA, IL (GRUNDY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	MINOOKA, IL (WILL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MOKENA, IL							
54	**Professional, scientific, & technical services**	**26**	**10 826**	**4 144**	**1 018**	**182**	**48.1**	**2.5**
541	Professional, scientific, & technical services	26	10 826	4 144	1 018	182	48.1	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOLINE, IL							
54	**Professional, scientific, & technical services**	**91**	**43 059**	**18 615**	**4 236**	**576**	**19.1**	**1.2**
541	Professional, scientific, & technical services	91	43 059	18 615	4 236	576	19.1	1.2
5411	Legal services	21	8 139	3 425	687	89	18.8	.4
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	10 813	4 002	1 086	176	20.7	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	10 813	4 002	1 086	176	20.7	3.0
541211	Offices of certified public accountants	8	8 566	2 998	829	94	10.2	.9
541213	Tax return preparation services	6	1 066	610	162	49	25.1	16.5
541219	Other accounting services	11	1 181	394	95	33	93.3	6.7
5413	Architectural, engineering, & related services	13	10 269	5 735	1 345	148	25.7	–
54133	Engineering services	6	8 605	5 170	1 226	123	19.7	–
541330	Engineering services	6	8 605	5 170	1 226	123	19.7	–
5414	Specialized design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
5418	Advertising & related services	6	1 771	615	142	24	4.7	–
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	MOMENCE, IL							
54	**Professional, scientific, & technical services**	**7**	**1 473**	**606**	**114**	**24**	**43.6**	**6.9**
541	Professional, scientific, & technical services	7	1 473	606	114	24	43.6	6.9
	MONMOUTH, IL							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
	MONTGOMERY, IL *							
54	**Professional, scientific, & technical services**	**4**	**1 801**	**733**	**185**	**28**	**80.9**	**–**
541	Professional, scientific, & technical services	4	1 801	733	185	28	80.9	–
	MONTGOMERY, IL (KANE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**1 801**	**733**	**185**	**28**	**80.9**	**–**
541	Professional, scientific, & technical services	4	1 801	733	185	28	80.9	–
	MONTICELLO, IL							
54	**Professional, scientific, & technical services**	**16**	**3 598**	**1 824**	**366**	**74**	**31.7**	**23.9**
541	Professional, scientific, & technical services	16	3 598	1 824	366	74	31.7	23.9
	MORRIS, IL							
54	**Professional, scientific, & technical services**	**28**	**10 653**	**3 440**	**711**	**117**	**39.3**	**3.8**
541	Professional, scientific, & technical services	28	10 653	3 440	711	117	39.3	3.8
5411	Legal services	15	7 021	1 696	369	68	36.1	–
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	MORRISON, IL							
54	**Professional, scientific, & technical services**	**12**	**3 635**	**1 045**	**259**	**57**	**27.2**	**–**
541	Professional, scientific, & technical services	12	3 635	1 045	259	57	27.2	–
5411	Legal services	7	3 022	842	203	41	26.4	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MORTON, IL							
54	**Professional, scientific, & technical services**	**30**	**17 214**	**9 174**	**1 512**	**170**	**23.2**	**13.1**
541	Professional, scientific, & technical services	30	17 214	9 174	1 512	170	23.2	13.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 818	539	117	35	9.7	90.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 818	539	117	35	9.7	90.3
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
54134	Drafting services	1	D	D	D	a	D	D
541340	Drafting services	1	D	D	D	a	D	D
5415	Computer systems design & related services	6	4 783	2 563	504	57	41.5	11.2
54151	Computer systems design & related services	6	4 783	2 563	504	57	41.5	11.2
5416	Management, scientific, & technical consulting services	2	D	D	D	a	D	D
54161	Management consulting services	2	D	D	D	a	D	D
	MORTON GROVE, IL							
54	**Professional, scientific, & technical services**	**57**	**39 861**	**10 501**	**2 137**	**261**	**33.3**	**1.5**
541	Professional, scientific, & technical services	57	39 861	10 501	2 137	261	33.3	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 026	1 703	283	35	29.5	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 026	1 703	283	35	29.5	6.3
5413	Architectural, engineering, & related services	6	9 401	4 066	888	104	8.0	–
54133	Engineering services	5	D	D	D	b	D	D
541330	Engineering services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	3 170	904	208	34	65.9	13.4
5418	Advertising & related services	8	20 375	2 625	541	57	29.4	–
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	b	D	D
	MOUNT CARMEL, IL							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	MOUNT MORRIS, IL							
54	**Professional, scientific, & technical services**	**3**	**740**	**314**	**62**	**17**	**–**	**–**
	MOUNT PROSPECT, IL							
54	**Professional, scientific, & technical services**	**181**	**95 029**	**29 314**	**6 970**	**849**	**33.0**	**3.8**
541	Professional, scientific, & technical services	181	95 029	29 314	6 970	849	33.0	3.8
5411	Legal services	22	4 217	1 933	359	50	69.2	1.7
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	7 872	3 601	743	92	48.1	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	7 872	3 601	743	92	48.1	6.1
541211	Offices of certified public accountants	21	6 177	2 921	582	68	54.1	–
541219	Other accounting services	6	1 695	680	161	24	26.4	28.3
5413	Architectural, engineering, & related services	31	15 974	7 113	1 561	155	27.8	13.5
54131	Architectural services	6	D	D	D	b	D	D
541310	Architectural services	6	D	D	D	b	D	D
54133	Engineering services	23	10 598	4 757	1 062	100	28.3	20.4
541330	Engineering services	23	10 598	4 757	1 062	100	28.3	20.4
5415	Computer systems design & related services	43	9 798	4 132	772	78	50.6	4.8
54151	Computer systems design & related services	43	9 798	4 132	772	78	50.6	4.8
5416	Management, scientific, & technical consulting services	27	6 303	2 114	511	106	87.4	6.8
54161	Management consulting services	19	4 187	1 735	445	95	81.1	10.2
5418	Advertising & related services	12	46 486	8 873	2 666	249	17.1	–
54184	Media representatives	1	D	D	D	b	D	D
541840	Media representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
54189	Other services related to advertising	6	31 359	3 043	1 713	106	10.6	–
541890	Other services related to advertising	6	31 359	3 043	1 713	106	10.6	–
5418902	Advertising specialties goods distributor	6	31 359	3 043	1 713	106	10.6	–
5419	Other professional, scientific, & technical services	7	3 072	1 124	255	103	33.5	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOUNT VERNON, IL							
54	**Professional, scientific, & technical services**	**47**	**27 163**	**11 571**	**2 550**	**355**	**28.4**	**4.3**
541	Professional, scientific, & technical services	47	27 163	11 571	2 550	355	28.4	4.3
5411	Legal services	18	7 765	3 738	872	102	18.7	10.0
54111	Offices of lawyers	18	7 765	3 738	872	102	18.7	10.0
541110	Offices of lawyers	18	7 765	3 738	872	102	18.7	10.0
5411101	Offices of lawyers (except legal aid societies)	18	7 765	3 738	872	102	18.7	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	c	D	D
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
	MOUNT ZION, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	MUNDELEIN, IL							
54	**Professional, scientific, & technical services**	**79**	**64 706**	**23 049**	**5 431**	**438**	**37.6**	**1.8**
541	Professional, scientific, & technical services	79	64 706	23 049	5 431	438	37.6	1.8
5411	Legal services	8	4 566	1 422	353	54	20.5	2.8
54119	Other legal services	1	D	D	D	b	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5414	Specialized design services	6	D	D	D	a	D	D
54143	Graphic design services	4	1 412	451	87	15	16.1	–
541430	Graphic design services	4	1 412	451	87	15	16.1	–
5415	Computer systems design & related services	25	23 923	6 865	1 414	119	16.2	.1
54151	Computer systems design & related services	25	23 923	6 865	1 414	119	16.2	.1
541512	Computer systems design services	13	21 303	5 857	1 283	104	13.6	–
5415121	Computer systems integrators	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	D	D	D	b	D	D
54161	Management consulting services	13	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	c	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54186	Direct mail advertising	2	D	D	D	b	D	D
541860	Direct mail advertising	2	D	D	D	b	D	D
	MURPHYSBORO, IL							
54	**Professional, scientific, & technical services**	**20**	**7 978**	**2 879**	**576**	**105**	**46.8**	**11.4**
541	Professional, scientific, & technical services	20	7 978	2 879	576	105	46.8	11.4
5411	Legal services	11	3 011	1 100	223	37	45.7	3.6
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	NAPERVILLE, IL *							
54	**Professional, scientific, & technical services**	**588**	**404 302**	**173 628**	**35 296**	**3 513**	**28.0**	**10.9**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NAPERVILLE, IL *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	588	404 302	173 628	35 296	3 513	28.0	10.9
5411	Legal services	63	27 410	10 516	2 029	263	39.7	11.1
54111	Offices of lawyers	62	D	D	D	c	D	D
541110	Offices of lawyers	62	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	62	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	56	25 153	12 716	2 045	237	39.5	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	56	25 153	12 716	2 045	237	39.5	3.4
541211	Offices of certified public accountants	34	11 860	6 501	1 711	162	62.7	1.7
541213	Tax return preparation services	7	1 162	150	24	10	94.4	5.6
541219	Other accounting services	15	12 131	6 065	310	65	11.5	4.9
5413	Architectural, engineering, & related services	66	60 991	29 386	5 706	616	28.8	6.9
54131	Architectural services	11	5 414	3 315	430	62	27.2	–
541310	Architectural services	11	5 414	3 315	430	62	27.2	–
54133	Engineering services	46	45 969	20 347	4 335	446	28.9	9.2
541330	Engineering services	46	45 969	20 347	4 335	446	28.9	9.2
54135	Building inspection services	2	D	D	D	b	D	D
541350	Building inspection services	2	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	4	5 282	3 237	509	62	–	–
541370	Surveying & mapping (except geophysical) services	4	5 282	3 237	509	62	–	–
5414	Specialized design services	28	11 980	2 869	672	100	38.7	3.8
54141	Interior design services	10	D	D	D	b	D	D
541410	Interior design services	10	D	D	D	b	D	D
54143	Graphic design services	16	7 408	1 883	437	62	28.5	1.9
541430	Graphic design services	16	7 408	1 883	437	62	28.5	1.9
5414301	Graphic design services (except commercial art & medical artists)	14	D	D	D	b	D	D
5415	Computer systems design & related services	181	156 863	70 476	14 245	1 199	23.8	20.1
54151	Computer systems design & related services	181	156 863	70 476	14 245	1 199	23.8	20.1
541511	Custom computer programming services	73	60 527	27 888	5 389	477	33.1	29.8
541512	Computer systems design services	80	87 625	38 244	8 025	640	14.7	14.9
5415121	Computer systems integrators	18	57 488	26 660	5 885	432	6.5	17.5
5415122	Computer systems consultants (except systems integrators)	62	30 137	11 584	2 140	208	30.4	10.0
541519	Other computer related services	26	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	121	45 633	18 569	3 835	404	51.9	3.1
54161	Management consulting services	103	40 504	15 761	3 168	336	53.2	2.3
541611	Administrative management & general management consulting service	38	19 287	7 531	1 410	123	46.6	3.4
541612	Human resources & executive search consulting services	32	8 418	2 612	559	68	80.5	2.5
5416122	Executive placement services	17	4 550	1 325	353	43	90.9	4.7
541613	Marketing consulting services	20	5 957	1 839	317	74	73.9	1.4
541618	Other management consulting services	9	4 890	2 691	658	57	10.8	–
54162	Environmental consulting services	6	3 675	2 181	513	50	29.3	2.7
541620	Environmental consulting services	6	3 675	2 181	513	50	29.3	2.7
5418	Advertising & related services	45	38 668	15 955	3 544	340	19.0	4.3
54181	Advertising agencies	20	27 232	13 341	2 887	243	3.6	1.7
541810	Advertising agencies	20	27 232	13 341	2 887	243	3.6	1.7
54189	Other services related to advertising	16	D	D	D	b	D	D
541890	Other services related to advertising	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	23	D	D	D	e	D	D
54191	Marketing research & public opinion polling	4	D	D	D	e	D	D
541910	Marketing research & public opinion polling	4	D	D	D	e	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	NAPERVILLE, IL (DUPAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**521**	**384 002**	**165 472**	**33 946**	**3 339**	**25.8**	**11.2**
541	Professional, scientific, & technical services	521	384 002	165 472	33 946	3 339	25.8	11.2
5411	Legal services	61	D	D	D	e	D	D
54111	Offices of lawyers	60	D	D	D	c	D	D
541110	Offices of lawyers	60	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	60	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	50	24 702	12 592	2 023	230	38.7	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	50	24 702	12 592	2 023	230	38.7	3.2
541211	Offices of certified public accountants	32	D	D	D	c	D	D
541213	Tax return preparation services	5	D	D	D	a	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	57	54 983	26 079	5 191	563	24.9	7.5
54131	Architectural services	10	D	D	D	b	D	D
541310	Architectural services	10	D	D	D	b	D	D
54133	Engineering services	39	D	D	D	e	D	D
541330	Engineering services	39	D	D	D	e	D	D
54135	Building inspection services	2	D	D	D	b	D	D
541350	Building inspection services	2	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NAPERVILLE, IL (DUPAGE COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	26	D	D	D	b	D	D
54141	Interior design services	10	D	D	D	b	D	D
541410	Interior design services	10	D	D	D	b	D	D
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5415	Computer systems design & related services	157	152 096	68 431	13 906	1 149	22.4	20.5
54151	Computer systems design & related services	157	152 096	68 431	13 906	1 149	22.4	20.5
541511	Custom computer programming services	63	59 295	27 550	5 343	468	32.3	30.4
541512	Computer systems design services	70	85 189	37 209	7 800	620	13.8	15.0
5415121	Computer systems integrators	17	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	53	D	D	D	c	D	D
541519	Other computer related services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	107	39 043	16 598	3 496	381	47.6	2.8
54161	Management consulting services	93	34 747	14 002	2 867	318	48.7	2.7
541611	Administrative management & general management consulting service	35	D	D	D	c	D	D
541612	Human resources & executive search consulting services	28	D	D	D	b	D	D
5416122	Executive placement services	16	D	D	D	b	D	D
541613	Marketing consulting services	19	D	D	D	b	D	D
541618	Other management consulting services	9	4 890	2 691	658	57	10.8	–
54162	Environmental consulting services	6	3 675	2 181	513	50	29.3	2.7
541620	Environmental consulting services	6	3 675	2 181	513	50	29.3	2.7
5418	Advertising & related services	38	37 858	15 581	3 473	314	19.0	4.4
54181	Advertising agencies	16	D	D	D	c	D	D
541810	Advertising agencies	16	D	D	D	c	D	D
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	20	D	D	D	e	D	D
54191	Marketing research & public opinion polling	4	D	D	D	e	D	D
541910	Marketing research & public opinion polling	4	D	D	D	e	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	NAPERVILLE, IL (WILL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**67**	**20 300**	**8 156**	**1 350**	**174**	**70.7**	**4.2**
541	Professional, scientific, & technical services	67	20 300	8 156	1 350	174	70.7	4.2
5413	Architectural, engineering, & related services	9	6 008	3 307	515	53	63.9	1.4
5415	Computer systems design & related services	24	4 767	2 045	339	50	66.1	7.4
54151	Computer systems design & related services	24	4 767	2 045	339	50	66.1	7.4
5416	Management, scientific, & technical consulting services	14	6 590	1 971	339	23	77.8	5.2
54161	Management consulting services	10	5 757	1 759	301	18	80.3	.2
	NASHVILLE, IL							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	NEW LENOX, IL							
54	**Professional, scientific, & technical services**	**27**	**8 032**	**2 628**	**555**	**86**	**41.5**	**12.8**
541	Professional, scientific, & technical services	27	8 032	2 628	555	86	41.5	12.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 613	751	130	26	65.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 613	751	130	26	65.7	–
5413	Architectural, engineering, & related services	4	1 495	565	128	14	40.4	10.2
	NEWTON, IL							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NILES, IL							
54	**Professional, scientific, & technical services**	**97**	**50 195**	**23 116**	**5 036**	**745**	**29.9**	**8.4**
541	Professional, scientific, & technical services	97	50 195	23 116	5 036	745	29.9	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	10 281	4 631	1 057	312	26.1	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	10 281	4 631	1 057	312	26.1	6.2
541211	Offices of certified public accountants	15	6 972	3 216	661	59	20.3	7.1
541213	Tax return preparation services	3	1 963	995	323	234	D	–
541219	Other accounting services	8	1 346	420	73	19	58.7	10.1
5413	Architectural, engineering, & related services	10	10 916	5 639	1 248	96	18.4	–
54133	Engineering services	7	9 698	5 288	1 208	87	8.2	–
541330	Engineering services	7	9 698	5 288	1 208	87	8.2	–
5414	Specialized design services	7	4 232	965	198	27	45.5	2.5
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	10	6 914	4 979	1 228	58	28.1	12.9
54161	Management consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	8	8 164	3 555	562	88	11.1	19.3
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	c	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	NOKOMIS, IL							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	NORMAL, IL							
54	**Professional, scientific, & technical services**	**30**	**5 763**	**2 333**	**527**	**172**	**48.0**	**11.3**
541	Professional, scientific, & technical services	30	5 763	2 333	527	172	48.0	11.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 148	466	162	86	11.0	19.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 148	466	162	86	11.0	19.0
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	NORRIDGE, IL							
54	**Professional, scientific, & technical services**	**13**	**1 794**	**567**	**120**	**23**	**71.1**	**–**
541	Professional, scientific, & technical services	13	1 794	567	120	23	71.1	–
	NORTH AURORA, IL							
54	**Professional, scientific, & technical services**	**15**	**3 070**	**1 142**	**227**	**35**	**55.1**	**22.7**
541	Professional, scientific, & technical services	15	3 070	1 142	227	35	55.1	22.7
	NORTHBROOK, IL							
54	**Professional, scientific, & technical services**	**569**	**695 546**	**379 079**	**88 876**	**7 553**	**17.6**	**5.6**
541	Professional, scientific, & technical services	569	695 546	379 079	88 876	7 553	17.6	5.6
5411	Legal services	91	35 098	14 478	2 931	272	47.4	7.8
54111	Offices of lawyers	89	D	D	D	e	D	D
541110	Offices of lawyers	89	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	89	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	123	107 138	64 620	14 365	1 731	20.0	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	123	107 138	64 620	14 365	1 731	20.0	2.5
541211	Offices of certified public accountants	93	63 393	33 065	6 924	630	23.3	2.9
541214	Payroll services	7	D	D	D	g	D	D
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	60	223 912	111 975	27 241	2 336	8.4	1.6
54131	Architectural services	23	D	D	D	c	D	D
541310	Architectural services	23	D	D	D	c	D	D
54133	Engineering services	28	52 300	26 023	6 989	439	22.1	5.6
541330	Engineering services	28	52 300	26 023	6 989	439	22.1	5.6
54138	Testing laboratories	6	D	D	D	g	D	D
541380	Testing laboratories	6	D	D	D	g	D	D
5414	Specialized design services	24	28 435	10 190	2 576	142	11.9	1.9
54143	Graphic design services	20	26 495	9 704	2 473	131	12.4	1.0
541430	Graphic design services	20	26 495	9 704	2 473	131	12.4	1.0
5414301	Graphic design services (except commercial art & medical artists)	18	D	D	D	c	D	D
5415	Computer systems design & related services	59	73 854	22 228	4 824	402	23.1	13.5
54151	Computer systems design & related services	59	73 854	22 228	4 824	402	23.1	13.5
541511	Custom computer programming services	19	D	D	D	c	D	D
541512	Computer systems design services	31	20 435	7 860	1 690	146	55.1	2.4
5415122	Computer systems consultants (except systems integrators)	20	7 426	3 028	668	58	96.0	4.0
541519	Other computer related services	9	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTHBROOK, IL—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	125	135 446	130 364	31 479	2 132	18.4	7.4
54161	Management consulting services	116	127 456	129 193	31 275	2 103	14.7	7.6
541611	Administrative management & general management consulting service	49	71 051	110 465	27 257	1 796	11.0	10.6
541612	Human resources & executive search consulting services	24	17 221	7 834	1 719	129	29.6	3.1
5416122	Executive placement services	13	7 308	3 128	695	46	27.0	6.9
5416123	Human resources & personnel management consulting	7	8 649	4 113	936	74	26.6	.3
541613	Marketing consulting services	37	32 922	10 318	2 190	155	10.8	5.0
54169	Other scientific & technical consulting services	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services	7	D	D	D	b	D	D
5417	Scientific research & development services	8	6 685	2 124	435	55	15.1	9.3
5418	Advertising & related services	58	73 475	18 120	3 921	343	24.2	8.0
54181	Advertising agencies	24	16 343	6 566	1 470	140	15.9	29.6
541810	Advertising agencies	24	16 343	6 566	1 470	140	15.9	29.6
54182	Public relations agencies	10	15 060	4 328	911	72	42.8	5.4
541820	Public relations agencies	10	15 060	4 328	911	72	42.8	5.4
54184	Media representatives	5	D	D	D	b	D	D
541840	Media representatives	5	D	D	D	b	D	D
5418402	Publishers' advertising representatives	3	D	D	D	b	D	D
54189	Other services related to advertising	16	18 464	2 596	443	45	33.6	.6
541890	Other services related to advertising	16	18 464	2 596	443	45	33.6	.6
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	21	11 503	4 980	1 104	140	12.8	23.4
54199	All other professional, scientific, & technical services	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	b	D	D
	NORTH CHICAGO, IL							
54	**Professional, scientific, & technical services**	**19**	**14 715**	**6 186**	**1 451**	**135**	**22.6**	**1.4**
541	Professional, scientific, & technical services	19	14 715	6 186	1 451	135	22.6	1.4
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	b	D	D
	NORTHFIELD, IL							
54	**Professional, scientific, & technical services**	**139**	**155 426**	**28 065**	**5 730**	**574**	**78.2**	**3.2**
541	Professional, scientific, & technical services	139	155 426	28 065	5 730	574	78.2	3.2
5411	Legal services	26	6 697	2 713	477	53	49.1	14.1
54111	Offices of lawyers	26	6 697	2 713	477	53	49.1	14.1
541110	Offices of lawyers	26	6 697	2 713	477	53	49.1	14.1
5411101	Offices of lawyers (except legal aid societies)	26	6 697	2 713	477	53	49.1	14.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	11 220	5 052	1 117	99	25.8	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	11 220	5 052	1 117	99	25.8	4.6
541211	Offices of certified public accountants	24	10 997	4 945	1 093	94	24.5	4.5
5413	Architectural, engineering, & related services	17	11 482	4 786	773	87	68.2	2.5
5414	Specialized design services	7	2 945	983	192	28	29.0	–
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	34	13 340	6 610	1 198	118	52.0	3.3
54161	Management consulting services	30	10 348	5 230	906	74	65.0	4.3
541612	Human resources & executive search consulting services	8	D	D	D	b	D	D
541613	Marketing consulting services	7	3 737	825	133	16	99.2	.8
5418	Advertising & related services	17	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
	NORTHLAKE, IL							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	e	D	D
5418	Advertising & related services	2	D	D	D	c	D	D
54186	Direct mail advertising	1	D	D	D	c	D	D
541860	Direct mail advertising	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTH RIVERSIDE, IL							
54	**Professional, scientific, & technical services**	**22**	**8 671**	**3 044**	**679**	**113**	**29.7**	**9.0**
541	Professional, scientific, & technical services	22	8 671	3 044	679	113	29.7	9.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 824	384	99	25	63.2	31.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 824	384	99	25	63.2	31.9
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	OAK BROOK, IL *							
54	**Professional, scientific, & technical services**	**328**	**960 178**	**311 690**	**69 473**	**5 347**	**11.0**	**3.9**
541	Professional, scientific, & technical services	328	960 178	311 690	69 473	5 347	11.0	3.9
5411	Legal services	68	27 901	13 037	2 623	283	36.9	14.3
54111	Offices of lawyers	64	24 664	11 581	2 272	246	39.5	6.8
541110	Offices of lawyers	64	24 664	11 581	2 272	246	39.5	6.8
5411101	Offices of lawyers (except legal aid societies)	64	24 664	11 581	2 272	246	39.5	6.8
54119	Other legal services	4	3 237	1 456	351	37	17.2	71.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	70 941	31 205	7 380	679	6.0	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	70 941	31 205	7 380	679	6.0	3.5
541211	Offices of certified public accountants	34	60 574	24 571	6 117	512	6.0	1.0
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	35	59 113	23 699	5 435	466	19.6	3.6
54131	Architectural services	7	D	D	D	c	D	D
541310	Architectural services	7	D	D	D	c	D	D
54133	Engineering services	26	35 563	16 513	3 891	327	25.1	5.9
541330	Engineering services	26	35 563	16 513	3 891	327	25.1	5.9
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5414	Specialized design services	13	D	D	D	c	D	D
54141	Interior design services	5	D	D	D	b	D	D
541410	Interior design services	5	D	D	D	b	D	D
54143	Graphic design services	7	7 159	1 513	477	35	23.7	7.5
541430	Graphic design services	7	7 159	1 513	477	35	23.7	7.5
5414301	Graphic design services (except commercial art & medical artists)	7	7 159	1 513	477	35	23.7	7.5
5415	Computer systems design & related services	62	422 640	178 607	39 422	2 752	10.9	5.4
54151	Computer systems design & related services	62	422 640	178 607	39 422	2 752	10.9	5.4
541511	Custom computer programming services	29	133 096	82 815	18 706	1 276	31.5	1.2
541512	Computer systems design services	26	246 011	78 094	18 784	1 264	1.6	8.6
5415121	Computer systems integrators	12	217 735	65 129	15 993	1 020	.4	1.0
5415122	Computer systems consultants (except systems integrators)	14	28 276	12 965	2 791	244	10.5	67.2
5416	Management, scientific, & technical consulting services	59	78 874	33 275	7 089	498	25.0	5.9
54161	Management consulting services	52	72 261	29 709	5 999	378	19.4	6.4
541611	Administrative management & general management consulting service	15	26 552	10 238	2 338	130	6.1	13.0
541612	Human resources & executive search consulting services	20	31 480	16 209	3 055	202	13.8	.9
5416122	Executive placement services	14	28 074	14 306	2 607	176	4.5	.9
541613	Marketing consulting services	12	12 557	2 458	420	34	61.0	1.1
54162	Environmental consulting services	3	5 975	3 229	1 046	114	D	–
541620	Environmental consulting services	3	5 975	3 229	1 046	114	D	–
5418	Advertising & related services	31	272 876	23 662	5 480	397	3.5	.3
54181	Advertising agencies	16	D	D	D	c	D	D
541810	Advertising agencies	16	D	D	D	c	D	D
54189	Other services related to advertising	7	D	D	D	c	D	D
541890	Other services related to advertising	7	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	6	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	c	D	D
54191	Marketing research & public opinion polling	6	14 402	3 602	833	141	10.7	1.0
541910	Marketing research & public opinion polling	6	14 402	3 602	833	141	10.7	1.0
	OAK BROOK, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	c	D	D
5418	Advertising & related services	2	D	D	D	c	D	D
54189	Other services related to advertising	1	D	D	D	c	D	D
541890	Other services related to advertising	1	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OAK BROOK, IL (DUPAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**323**	**D**	**D**	**D**	**i**	**D**	**D**
541	Professional, scientific, & technical services	323	D	D	D	i	D	D
5411	Legal services	67	D	D	D	e	D	D
54111	Offices of lawyers	63	D	D	D	c	D	D
541110	Offices of lawyers	63	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	63	D	D	D	c	D	D
54119	Other legal services	4	3 237	1 456	351	37	17.2	71.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	70 941	31 205	7 380	679	6.0	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	70 941	31 205	7 380	679	6.0	3.5
541211	Offices of certified public accountants	34	60 574	24 571	6 117	512	6.0	1.0
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	34	D	D	D	e	D	D
54131	Architectural services	7	D	D	D	c	D	D
541310	Architectural services	7	D	D	D	c	D	D
54133	Engineering services	25	D	D	D	e	D	D
541330	Engineering services	25	D	D	D	e	D	D
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5414	Specialized design services	12	D	D	D	c	D	D
54141	Interior design services	5	D	D	D	b	D	D
541410	Interior design services	5	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	b	D	D
5415	Computer systems design & related services	62	422 640	178 607	39 422	2 752	10.9	5.4
54151	Computer systems design & related services	62	422 640	178 607	39 422	2 752	10.9	5.4
541511	Custom computer programming services	29	133 096	82 815	18 706	1 276	31.5	1.2
541512	Computer systems design services	26	246 011	78 094	18 784	1 264	1.6	8.6
5415121	Computer systems integrators	12	217 735	65 129	15 993	1 020	.4	1.0
5415122	Computer systems consultants (except systems integrators)	14	28 276	12 965	2 791	244	10.5	67.2
5416	Management, scientific, & technical consulting services	59	78 874	33 275	7 089	498	25.0	5.9
54161	Management consulting services	52	72 261	29 709	5 999	378	19.4	6.4
541611	Administrative management & general management consulting service	15	26 552	10 238	2 338	130	6.1	13.0
541612	Human resources & executive search consulting services	20	31 480	16 209	3 055	202	13.8	.9
5416122	Executive placement services	14	28 074	14 306	2 607	176	4.5	.9
541613	Marketing consulting services	12	12 557	2 458	420	34	61.0	1.1
54162	Environmental consulting services	3	5 975	3 229	1 046	114	D	–
541620	Environmental consulting services	3	5 975	3 229	1 046	114	D	–
5418	Advertising & related services	29	D	D	D	e	D	D
54181	Advertising agencies	15	D	D	D	c	D	D
541810	Advertising agencies	15	D	D	D	c	D	D
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	c	D	D
54191	Marketing research & public opinion polling	6	14 402	3 602	833	141	10.7	1.0
541910	Marketing research & public opinion polling	6	14 402	3 602	833	141	10.7	1.0
	OAK FOREST, IL							
54	**Professional, scientific, & technical services**	**46**	**13 632**	**5 112**	**1 167**	**188**	**39.3**	**19.2**
541	Professional, scientific, & technical services	46	13 632	5 112	1 167	188	39.3	19.2
5411	Legal services	11	3 556	1 176	242	44	33.3	1.0
54111	Offices of lawyers	11	3 556	1 176	242	44	33.3	1.0
541110	Offices of lawyers	11	3 556	1 176	242	44	33.3	1.0
5411101	Offices of lawyers (except legal aid societies)	11	3 556	1 176	242	44	33.3	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 639	1 361	361	76	27.6	61.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 639	1 361	361	76	27.6	61.0
541219	Other accounting services	6	2 884	845	248	51	23.0	77.0
5413	Architectural, engineering, & related services	6	4 067	1 673	380	41	37.4	–
	OAK LAWN, IL							
54	**Professional, scientific, & technical services**	**110**	**23 940**	**8 213**	**1 587**	**271**	**57.7**	**13.7**
541	Professional, scientific, & technical services	110	23 940	8 213	1 587	271	57.7	13.7
5411	Legal services	36	5 870	1 928	384	72	45.6	24.8
54111	Offices of lawyers	34	D	D	D	b	D	D
541110	Offices of lawyers	34	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	3 301	1 423	285	64	80.9	19.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	3 301	1 423	285	64	80.9	19.1
5413	Architectural, engineering, & related services	11	5 258	2 032	382	47	74.9	16.5
5419	Other professional, scientific, & technical services	10	2 979	683	178	43	51.1	–
54192	Photographic services	10	2 979	683	178	43	51.1	–
541921	Photographic studios, portrait	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OAK PARK, IL							
54	**Professional, scientific, & technical services**	**226**	**88 404**	**34 386**	**6 716**	**915**	**32.2**	**9.6**
541	Professional, scientific, & technical services	226	88 404	34 386	6 716	915	32.2	9.6
5411	Legal services	41	7 168	2 236	390	73	50.7	7.6
54111	Offices of lawyers	39	D	D	D	b	D	D
541110	Offices of lawyers	39	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	3 311	1 547	367	69	20.0	17.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	3 311	1 547	367	69	20.0	17.4
5413	Architectural, engineering, & related services	33	9 796	4 377	942	109	56.8	6.3
54131	Architectural services	18	D	D	D	b	D	D
541310	Architectural services	18	D	D	D	b	D	D
5414	Specialized design services	16	4 322	1 034	147	26	78.7	20.2
54143	Graphic design services	9	1 704	512	112	17	100.0	–
541430	Graphic design services	9	1 704	512	112	17	100.0	–
5415	Computer systems design & related services	41	11 881	5 324	959	72	45.7	5.2
54151	Computer systems design & related services	41	11 881	5 324	959	72	45.7	5.2
541511	Custom computer programming services	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	42	8 331	3 651	741	91	53.6	10.6
54161	Management consulting services	38	8 087	3 512	712	86	52.2	11.0
5418	Advertising & related services	17	D	D	D	c	D	D
54181	Advertising agencies	6	D	D	D	c	D	D
541810	Advertising agencies	6	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	e	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	O'FALLON, IL							
54	**Professional, scientific, & technical services**	**39**	**48 100**	**17 606**	**4 323**	**481**	**5.8**	**3.5**
541	Professional, scientific, & technical services	39	48 100	17 606	4 323	481	5.8	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	17 231	6 170	1 454	185	–	1.8
54133	Engineering services	5	17 231	6 170	1 454	185	–	1.8
541330	Engineering services	5	17 231	6 170	1 454	185	–	1.8
5415	Computer systems design & related services	9	21 236	7 853	2 017	182	1.0	6.4
54151	Computer systems design & related services	9	21 236	7 853	2 017	182	1.0	6.4
541511	Custom computer programming services	4	D	D	D	c	D	D
541512	Computer systems design services	5	D	D	D	b	D	D
	OGLESBY, IL							
54	**Professional, scientific, & technical services**	**5**	**1 784**	**652**	**143**	**24**	**46.9**	**–**
541	Professional, scientific, & technical services	5	1 784	652	143	24	46.9	–
	OLNEY, IL							
54	**Professional, scientific, & technical services**	**24**	**3 882**	**1 426**	**294**	**67**	**67.8**	**1.9**
541	Professional, scientific, & technical services	24	3 882	1 426	294	67	67.8	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 095	327	96	26	61.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 095	327	96	26	61.4	–
	OLYMPIA FIELDS, IL							
54	**Professional, scientific, & technical services**	**34**	**15 719**	**5 959**	**1 522**	**318**	**32.9**	**4.2**
541	Professional, scientific, & technical services	34	15 719	5 959	1 522	318	32.9	4.2
5411	Legal services	17	4 026	1 113	249	43	66.3	1.0
54111	Offices of lawyers	17	4 026	1 113	249	43	66.3	1.0
541110	Offices of lawyers	17	4 026	1 113	249	43	66.3	1.0
5411101	Offices of lawyers (except legal aid societies)	17	4 026	1 113	249	43	66.3	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	974	425	113	27	83.1	16.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	974	425	113	27	83.1	16.9
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54161	Management consulting services	2	D	D	D	b	D	D
541613	Marketing consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	3	2 055	677	156	18	D	22.0
5419	Other professional, scientific, & technical services	2	D	D	D	c	D	D
	OREGON, IL							
54	**Professional, scientific, & technical services**	**11**	**2 892**	**1 232**	**292**	**50**	**39.0**	**–**
541	Professional, scientific, & technical services	11	2 892	1 232	292	50	39.0	–
	ORLAND HILLS, IL							
54	**Professional, scientific, & technical services**	**5**	**790**	**295**	**68**	**13**	**94.7**	**5.3**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ORLAND PARK, IL *							
54	**Professional, scientific, & technical services**	**167**	**58 262**	**19 931**	**4 087**	**632**	**55.9**	**6.2**
541	Professional, scientific, & technical services	167	58 262	19 931	4 087	632	55.9	6.2
5411	Legal services	36	8 092	2 545	477	84	57.4	9.1
54111	Offices of lawyers	35	D	D	D	b	D	D
541110	Offices of lawyers	35	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	11 345	4 796	1 105	175	47.6	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	11 345	4 796	1 105	175	47.6	6.3
541211	Offices of certified public accountants	23	8 604	3 505	811	113	48.3	5.0
541219	Other accounting services	8	2 112	1 097	251	46	29.1	13.6
5413	Architectural, engineering, & related services	14	7 083	3 007	590	69	69.7	–
5414	Specialized design services	14	10 106	2 018	424	59	16.9	6.5
54143	Graphic design services	10	9 663	1 957	411	57	16.1	3.9
541430	Graphic design services	10	9 663	1 957	411	57	16.1	3.9
5414301	Graphic design services (except commercial art & medical artists)	8	D	D	D	b	D	D
5415	Computer systems design & related services	20	8 618	3 618	635	59	78.1	2.3
54151	Computer systems design & related services	20	8 618	3 618	635	59	78.1	2.3
5416	Management, scientific, & technical consulting services	25	6 004	1 352	260	54	92.0	6.2
54161	Management consulting services	14	3 346	708	130	22	99.4	.6
5418	Advertising & related services	14	4 086	1 600	395	78	83.7	–
5419	Other professional, scientific, & technical services	9	2 928	995	201	54	6.2	30.6
54192	Photographic services	6	1 650	561	116	35	11.0	10.2
541921	Photographic studios, portrait	6	1 650	561	116	35	11.0	10.2
	ORLAND PARK, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**167**	**58 262**	**19 931**	**4 087**	**632**	**55.9**	**6.2**
541	Professional, scientific, & technical services	167	58 262	19 931	4 087	632	55.9	6.2
5411	Legal services	36	8 092	2 545	477	84	57.4	9.1
54111	Offices of lawyers	35	D	D	D	b	D	D
541110	Offices of lawyers	35	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	11 345	4 796	1 105	175	47.6	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	11 345	4 796	1 105	175	47.6	6.3
541211	Offices of certified public accountants	23	8 604	3 505	811	113	48.3	5.0
541219	Other accounting services	8	2 112	1 097	251	46	29.1	13.6
5413	Architectural, engineering, & related services	14	7 083	3 007	590	69	69.7	–
5414	Specialized design services	14	10 106	2 018	424	59	16.9	6.5
54143	Graphic design services	10	9 663	1 957	411	57	16.1	3.9
541430	Graphic design services	10	9 663	1 957	411	57	16.1	3.9
5414301	Graphic design services (except commercial art & medical artists)	8	D	D	D	b	D	D
5415	Computer systems design & related services	20	8 618	3 618	635	59	78.1	2.3
54151	Computer systems design & related services	20	8 618	3 618	635	59	78.1	2.3
5416	Management, scientific, & technical consulting services	25	6 004	1 352	260	54	92.0	6.2
54161	Management consulting services	14	3 346	708	130	22	99.4	.6
5418	Advertising & related services	14	4 086	1 600	395	78	83.7	–
5419	Other professional, scientific, & technical services	9	2 928	995	201	54	6.2	30.6
54192	Photographic services	6	1 650	561	116	35	11.0	10.2
541921	Photographic studios, portrait	6	1 650	561	116	35	11.0	10.2
	OSWEGO, IL							
54	**Professional, scientific, & technical services**	**18**	**2 124**	**861**	**158**	**58**	**75.2**	**1.8**
541	Professional, scientific, & technical services	18	2 124	861	158	58	75.2	1.8
	OTTAWA, IL							
54	**Professional, scientific, & technical services**	**53**	**25 351**	**12 280**	**2 956**	**431**	**29.2**	**27.4**
541	Professional, scientific, & technical services	53	25 351	12 280	2 956	431	29.2	27.4
5411	Legal services	23	10 523	4 965	1 354	164	19.0	10.7
54111	Offices of lawyers	21	D	D	D	c	D	D
541110	Offices of lawyers	21	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 271	1 072	290	44	70.7	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 271	1 072	290	44	70.7	5.5
5413	Architectural, engineering, & related services	7	4 966	2 831	708	98	42.4	–
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
54192	Photographic services	3	D	D	D	c	D	D
541921	Photographic studios, portrait	3	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PALATINE, IL							
54	**Professional, scientific, & technical services**	**225**	**112 960**	**43 502**	**8 534**	**1 039**	**30.1**	**17.2**
541	Professional, scientific, & technical services	225	112 960	43 502	8 534	1 039	30.1	17.2
5411	Legal services	27	6 487	2 450	520	83	48.9	4.8
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	8 455	3 580	701	136	57.6	17.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	8 455	3 580	701	136	57.6	17.5
541211	Offices of certified public accountants	17	5 929	2 646	540	65	65.4	2.2
541219	Other accounting services	9	2 059	751	95	17	32.9	65.5
5413	Architectural, engineering, & related services	31	26 901	11 094	2 070	236	31.1	.1
54131	Architectural services	11	9 719	4 090	671	82	18.7	–
541310	Architectural services	11	9 719	4 090	671	82	18.7	–
54138	Testing laboratories	1	D	D	D	b	D	D
541380	Testing laboratories	1	D	D	D	b	D	D
5414	Specialized design services	12	4 227	1 366	229	25	61.9	.2
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	54	25 009	11 652	2 490	181	13.8	8.0
54151	Computer systems design & related services	54	25 009	11 652	2 490	181	13.8	8.0
541511	Custom computer programming services	27	D	D	D	b	D	D
541512	Computer systems design services	19	8 992	4 176	839	69	20.4	4.2
5415122	Computer systems consultants (except systems integrators)	19	8 992	4 176	839	69	20.4	4.2
541519	Other computer related services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	48	31 130	9 619	1 765	253	22.6	47.3
54161	Management consulting services	42	29 841	9 062	1 670	243	21.2	49.3
541611	Administrative management & general management consulting service	20	22 676	6 428	1 090	171	8.6	56.6
5418	Advertising & related services	18	7 121	2 568	563	65	58.4	4.7
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	6	3 630	1 173	196	60	11.0	16.3
54192	Photographic services	3	3 232	1 113	193	57	–	18.3
541921	Photographic studios, portrait	3	3 232	1 113	193	57	–	18.3
	PALOS HEIGHTS, IL							
54	**Professional, scientific, & technical services**	**92**	**38 207**	**15 095**	**3 177**	**411**	**26.5**	**6.8**
541	Professional, scientific, & technical services	92	38 207	15 095	3 177	411	26.5	6.8
5411	Legal services	32	11 550	4 388	853	96	24.0	1.8
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	9 777	4 851	1 074	135	30.6	13.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	9 777	4 851	1 074	135	30.6	13.6
541211	Offices of certified public accountants	19	7 891	4 163	919	101	26.0	15.9
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	a	D	D
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
541512	Computer systems design services	5	D	D	D	b	D	D
5418	Advertising & related services	8	6 381	2 009	437	45	11.4	7.6
54182	Public relations agencies	2	D	D	D	b	D	D
541820	Public relations agencies	2	D	D	D	b	D	D
	PALOS HILLS, IL							
54	**Professional, scientific, & technical services**	**57**	**47 740**	**12 844**	**2 833**	**684**	**18.4**	**4.2**
541	Professional, scientific, & technical services	57	47 740	12 844	2 833	684	18.4	4.2
5411	Legal services	19	5 046	1 497	354	57	55.4	26.8
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 343	2 433	504	68	47.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 343	2 433	504	68	47.5	–
541219	Other accounting services	6	1 802	958	197	29	28.2	–
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	e	D	D
54186	Direct mail advertising	1	D	D	D	e	D	D
541860	Direct mail advertising	1	D	D	D	e	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PALOS PARK, IL							
54	**Professional, scientific, & technical services**	**29**	**5 583**	**1 705**	**349**	**56**	**88.7**	**3.8**
541	Professional, scientific, & technical services	29	5 583	1 705	349	56	88.7	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 145	410	62	16	81.9	18.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 145	410	62	16	81.9	18.1
5413	Architectural, engineering, & related services	5	1 771	374	88	13	100.0	–
	PANA, IL							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	PARIS, IL							
54	**Professional, scientific, & technical services**	**27**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	27	D	D	D	c	D	D
5411	Legal services	14	3 130	994	226	54	45.1	15.3
54111	Offices of lawyers	11	2 888	824	185	48	48.2	14.1
541110	Offices of lawyers	11	2 888	824	185	48	48.2	14.1
5411101	Offices of lawyers (except legal aid societies)	11	2 888	824	185	48	48.2	14.1
	PARK FOREST, IL *							
54	**Professional, scientific, & technical services**	**17**	**3 787**	**932**	**234**	**41**	**70.0**	**14.5**
541	Professional, scientific, & technical services	17	3 787	932	234	41	70.0	14.5
	PARK FOREST, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
	PARK FOREST, IL (WILL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	PARK RIDGE, IL							
54	**Professional, scientific, & technical services**	**229**	**150 267**	**64 943**	**14 565**	**1 517**	**28.3**	**6.6**
541	Professional, scientific, & technical services	229	150 267	64 943	14 565	1 517	28.3	6.6
5411	Legal services	40	15 022	4 947	986	136	55.5	7.3
54111	Offices of lawyers	40	15 022	4 947	986	136	55.5	7.3
541110	Offices of lawyers	40	15 022	4 947	986	136	55.5	7.3
5411101	Offices of lawyers (except legal aid societies)	40	15 022	4 947	986	136	55.5	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	10 668	4 806	1 009	137	40.0	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	10 668	4 806	1 009	137	40.0	11.2
541211	Offices of certified public accountants	25	7 006	3 341	717	89	43.1	1.9
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	41	28 817	13 028	2 553	263	51.5	17.0
54131	Architectural services	19	10 923	4 346	801	105	53.8	.5
541310	Architectural services	19	10 923	4 346	801	105	53.8	.5
54133	Engineering services	15	16 449	8 114	1 626	139	50.8	28.6
541330	Engineering services	15	16 449	8 114	1 626	139	50.8	28.6
5414	Specialized design services	12	3 014	887	175	22	45.1	29.2
54143	Graphic design services	7	1 650	559	134	10	46.7	53.3
541430	Graphic design services	7	1 650	559	134	10	46.7	53.3
5415	Computer systems design & related services	32	15 077	8 273	1 532	141	30.0	2.1
54151	Computer systems design & related services	32	15 077	8 273	1 532	141	30.0	2.1
541511	Custom computer programming services	17	D	D	D	b	D	D
541512	Computer systems design services	10	4 921	3 482	683	56	65.3	–
5415122	Computer systems consultants (except systems integrators)	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	36	60 951	27 151	6 677	639	10.4	.4
54161	Management consulting services	29	59 356	26 625	6 558	630	8.4	.3
541611	Administrative management & general management consulting service	9	D	D	D	f	D	D
541612	Human resources & executive search consulting services	9	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	9	D	D	D	b	D	D
5418	Advertising & related services	15	4 154	1 081	206	26	5.8	25.5
5419	Other professional, scientific, & technical services	10	D	D	D	c	D	D
54192	Photographic services	4	2 814	849	207	28	15.1	–
541922	Commercial photography	3	D	D	D	b	D	D
	PAXTON, IL							
54	**Professional, scientific, & technical services**	**10**	**2 221**	**770**	**229**	**35**	**39.2**	**–**
541	Professional, scientific, & technical services	10	2 221	770	229	35	39.2	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PEKIN, IL *							
54	**Professional, scientific, & technical services**	**55**	**12 823**	**5 167**	**1 157**	**223**	**40.4**	**9.3**
541	Professional, scientific, & technical services	55	12 823	5 167	1 157	223	40.4	9.3
5411	Legal services	23	4 992	1 790	384	78	39.7	2.7
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 465	1 406	318	68	43.4	19.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 465	1 406	318	68	43.4	19.6
5413	Architectural, engineering, & related services	5	1 553	772	151	16	35.7	37.0
5418	Advertising & related services	3	D	D	D	b	D	D
	PEKIN, IL (TAZEWELL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**55**	**12 823**	**5 167**	**1 157**	**223**	**40.4**	**9.3**
541	Professional, scientific, & technical services	55	12 823	5 167	1 157	223	40.4	9.3
5411	Legal services	23	4 992	1 790	384	78	39.7	2.7
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 465	1 406	318	68	43.4	19.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 465	1 406	318	68	43.4	19.6
5413	Architectural, engineering, & related services	5	1 553	772	151	16	35.7	37.0
5418	Advertising & related services	3	D	D	D	b	D	D
	PEORIA, IL							
54	**Professional, scientific, & technical services**	**299**	**337 537**	**154 220**	**34 568**	**4 031**	**11.0**	**6.9**
541	Professional, scientific, & technical services	299	337 537	154 220	34 568	4 031	11.0	6.9
5411	Legal services	131	91 247	42 192	8 744	883	15.9	4.0
54111	Offices of lawyers	129	D	D	D	f	D	D
541110	Offices of lawyers	129	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	129	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	45	36 716	12 125	3 071	430	10.0	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	45	36 716	12 125	3 071	430	10.0	3.4
541211	Offices of certified public accountants	25	D	D	D	e	D	D
541213	Tax return preparation services	6	D	D	D	b	D	D
541219	Other accounting services	13	2 512	1 109	247	56	28.3	18.3
5413	Architectural, engineering, & related services	35	73 038	43 103	8 700	1 022	8.1	4.8
54131	Architectural services	9	D	D	D	c	D	D
541310	Architectural services	9	D	D	D	c	D	D
54133	Engineering services	20	51 281	29 567	6 608	702	6.8	6.6
541330	Engineering services	20	51 281	29 567	6 608	702	6.8	6.6
54138	Testing laboratories	4	D	D	D	c	D	D
541380	Testing laboratories	4	D	D	D	c	D	D
5414	Specialized design services	10	D	D	D	c	D	D
54143	Graphic design services	9	D	D	D	c	D	D
541430	Graphic design services	9	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	8	D	D	D	c	D	D
5415	Computer systems design & related services	17	35 565	18 505	4 212	502	7.1	4.9
54151	Computer systems design & related services	17	35 565	18 505	4 212	502	7.1	4.9
541511	Custom computer programming services	9	D	D	D	e	D	D
541512	Computer systems design services	6	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	19	D	D	D	b	D	D
54161	Management consulting services	15	D	D	D	b	D	D
5418	Advertising & related services	23	D	D	D	f	D	D
54184	Media representatives	1	D	D	D	c	D	D
541840	Media representatives	1	D	D	D	c	D	D
5418402	Publishers' advertising representatives	1	D	D	D	c	D	D
54186	Direct mail advertising	4	D	D	D	e	D	D
541860	Direct mail advertising	4	D	D	D	e	D	D
54189	Other services related to advertising	4	D	D	D	c	D	D
541890	Other services related to advertising	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	19	D	D	D	c	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	PEORIA HEIGHTS, IL *							
54	**Professional, scientific, & technical services**	**18**	**20 757**	**4 260**	**473**	**331**	**8.7**	**1.1**
541	Professional, scientific, & technical services	18	20 757	4 260	473	331	8.7	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
5414	Specialized design services	3	D	D	D	c	D	D
54143	Graphic design services	2	D	D	D	c	D	D
541430	Graphic design services	2	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	2	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PEORIA HEIGHTS, IL (PEORIA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**18**	**20 757**	**4 260**	**473**	**331**	**8.7**	**1.1**
541	Professional, scientific, & technical services	18	20 757	4 260	473	331	8.7	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
5414	Specialized design services	3	D	D	D	c	D	D
54143	Graphic design services	2	D	D	D	c	D	D
541430	Graphic design services	2	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	2	D	D	D	c	D	D
	PEOTONE, IL							
54	**Professional, scientific, & technical services**	**7**	**899**	**258**	**64**	**12**	**72.3**	**26.4**
541	Professional, scientific, & technical services	7	899	258	64	12	72.3	26.4
	PERU, IL							
54	**Professional, scientific, & technical services**	**24**	**10 373**	**2 508**	**587**	**111**	**55.4**	**2.1**
541	Professional, scientific, & technical services	24	10 373	2 508	587	111	55.4	2.1
5411	Legal services	10	5 347	1 608	381	64	40.0	–
54111	Offices of lawyers	10	5 347	1 608	381	64	40.0	–
541110	Offices of lawyers	10	5 347	1 608	381	64	40.0	–
5411101	Offices of lawyers (except legal aid societies)	10	5 347	1 608	381	64	40.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	PINCKNEYVILLE, IL							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
	PITTSFIELD, IL							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	PLAINFIELD, IL							
54	**Professional, scientific, & technical services**	**23**	**5 188**	**1 945**	**312**	**58**	**49.2**	**11.0**
541	Professional, scientific, & technical services	23	5 188	1 945	312	58	49.2	11.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 354	487	127	30	42.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 354	487	127	30	42.8	–
5413	Architectural, engineering, & related services	3	1 550	819	58	9	D	20.1
	PLANO, IL							
54	**Professional, scientific, & technical services**	**7**	**2 054**	**700**	**180**	**24**	**86.9**	**.7**
541	Professional, scientific, & technical services	7	2 054	700	180	24	86.9	.7
	POLO, IL							
54	**Professional, scientific, & technical services**	**5**	**681**	**175**	**45**	**12**	**68.0**	**23.8**
	PONTIAC, IL							
54	**Professional, scientific, & technical services**	**24**	**5 923**	**2 474**	**568**	**81**	**33.1**	**–**
541	Professional, scientific, & technical services	24	5 923	2 474	568	81	33.1	–
5411	Legal services	15	3 550	1 602	381	53	35.0	–
54111	Offices of lawyers	15	3 550	1 602	381	53	35.0	–
541110	Offices of lawyers	15	3 550	1 602	381	53	35.0	–
5411101	Offices of lawyers (except legal aid societies)	15	3 550	1 602	381	53	35.0	–
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	PONTOON BEACH, IL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	POSEN, IL							
54	**Professional, scientific, & technical services**	**5**	**2 575**	**429**	**74**	**18**	**98.8**	**1.2**
541	Professional, scientific, & technical services	5	2 575	429	74	18	98.8	1.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PRINCETON, IL							
54	**Professional, scientific, & technical services**	**23**	**6 268**	**2 245**	**770**	**142**	**20.5**	**20.7**
541	Professional, scientific, & technical services	23	6 268	2 245	770	142	20.5	20.7
5411	Legal services	9	2 842	1 184	469	36	26.4	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	c	D	D
541213	Tax return preparation services	2	D	D	D	b	D	D
	PROSPECT HEIGHTS, IL							
54	**Professional, scientific, & technical services**	**35**	**5 466**	**1 728**	**374**	**67**	**78.6**	**13.8**
541	Professional, scientific, & technical services	35	5 466	1 728	374	67	78.6	13.8
5418	Advertising & related services	6	D	D	D	b	D	D
	QUINCY, IL							
54	**Professional, scientific, & technical services**	**96**	**36 723**	**11 618**	**2 358**	**442**	**23.2**	**9.5**
541	Professional, scientific, & technical services	96	36 723	11 618	2 358	442	23.2	9.5
5411	Legal services	38	D	D	D	c	D	D
54111	Offices of lawyers	33	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 961	2 565	581	119	33.0	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 961	2 565	581	119	33.0	4.5
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	RANTOUL, IL							
54	**Professional, scientific, & technical services**	**19**	**4 458**	**1 717**	**342**	**74**	**31.2**	**24.0**
541	Professional, scientific, & technical services	19	4 458	1 717	342	74	31.2	24.0
	RED BUD, IL							
54	**Professional, scientific, & technical services**	**6**	**720**	**221**	**46**	**14**	**56.9**	**–**
	RICHTON PARK, IL							
54	**Professional, scientific, & technical services**	**10**	**3 903**	**1 745**	**344**	**42**	**81.2**	**14.1**
541	Professional, scientific, & technical services	10	3 903	1 745	344	42	81.2	14.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
541219	Other accounting services	1	D	D	D	a	D	D
	RIVERDALE, IL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	RIVER FOREST, IL							
54	**Professional, scientific, & technical services**	**42**	**7 615**	**2 076**	**335**	**59**	**74.4**	**8.6**
541	Professional, scientific, & technical services	42	7 615	2 076	335	59	74.4	8.6
	RIVER GROVE, IL							
54	**Professional, scientific, & technical services**	**12**	**5 345**	**2 328**	**691**	**77**	**54.6**	**–**
541	Professional, scientific, & technical services	12	5 345	2 328	691	77	54.6	–
5416	Management, scientific, & technical consulting services	4	3 047	1 572	511	45	20.4	–
54161	Management consulting services	4	3 047	1 572	511	45	20.4	–
	RIVERSIDE, IL							
54	**Professional, scientific, & technical services**	**34**	**9 622**	**2 934**	**560**	**88**	**72.2**	**.2**
541	Professional, scientific, & technical services	34	9 622	2 934	560	88	72.2	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 059	335	72	10	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 059	335	72	10	100.0	–
5413	Architectural, engineering, & related services	6	D	D	D	a	D	D
5415	Computer systems design & related services	10	4 615	1 420	257	42	90.4	–
54151	Computer systems design & related services	10	4 615	1 420	257	42	90.4	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RIVERTON, IL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	RIVERWOODS, IL							
54	**Professional, scientific, & technical services**	**21**	**4 691**	**1 787**	**266**	**39**	**54.1**	**–**
541	Professional, scientific, & technical services	21	4 691	1 787	266	39	54.1	–
	ROBBINS, IL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	ROBINSON, IL							
54	**Professional, scientific, & technical services**	**21**	**7 948**	**2 409**	**614**	**100**	**74.0**	**2.5**
541	Professional, scientific, & technical services	21	7 948	2 409	614	100	74.0	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	a	D	D
54151	Computer systems design & related services	1	D	D	D	a	D	D
	ROCHELLE, IL							
54	**Professional, scientific, & technical services**	**17**	**3 103**	**1 055**	**256**	**59**	**58.0**	**18.1**
541	Professional, scientific, & technical services	17	3 103	1 055	256	59	58.0	18.1
	ROCHESTER, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	ROCK FALLS, IL							
54	**Professional, scientific, & technical services**	**4**	**2 182**	**489**	**111**	**11**	**66.8**	**5.6**
541	Professional, scientific, & technical services	4	2 182	489	111	11	66.8	5.6
	ROCKFORD, IL							
54	**Professional, scientific, & technical services**	**440**	**258 790**	**107 575**	**22 912**	**4 666**	**34.1**	**5.0**
541	Professional, scientific, & technical services	440	258 790	107 575	22 912	4 666	34.1	5.0
5411	Legal services	151	80 552	33 656	6 486	817	16.3	3.8
54111	Offices of lawyers	145	74 741	30 556	5 830	707	17.6	4.0
541110	Offices of lawyers	145	74 741	30 556	5 830	707	17.6	4.0
5411101	Offices of lawyers (except legal aid societies)	145	74 741	30 556	5 830	707	17.6	4.0
54119	Other legal services	6	5 811	3 100	656	110	–	1.6
541191	Title abstract & settlement offices	6	5 811	3 100	656	110	–	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	64	39 599	16 532	3 979	814	25.1	13.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	64	39 599	16 532	3 979	814	25.1	13.5
541211	Offices of certified public accountants	36	28 988	11 666	2 772	319	19.8	17.7
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	19	D	D	D	c	D	D
5413	Architectural, engineering, & related services	72	38 535	15 477	3 314	424	35.9	1.2
54131	Architectural services	20	12 464	5 425	1 277	146	22.6	.7
541310	Architectural services	20	12 464	5 425	1 277	146	22.6	.7
54133	Engineering services	42	23 662	8 984	1 871	238	38.7	1.6
541330	Engineering services	42	23 662	8 984	1 871	238	38.7	1.6
5414	Specialized design services	26	17 345	6 347	1 400	182	23.2	.5
54143	Graphic design services	17	15 767	5 797	1 262	162	19.4	–
541430	Graphic design services	17	15 767	5 797	1 262	162	19.4	–
5414301	Graphic design services (except commercial art & medical artists)	14	15 268	5 726	1 243	156	19.4	–
5415	Computer systems design & related services	31	34 728	19 933	4 088	1 915	77.7	.6
54151	Computer systems design & related services	31	34 728	19 933	4 088	1 915	77.7	.6
541511	Custom computer programming services	13	D	D	D	g	D	D
541512	Computer systems design services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	42	18 571	8 027	2 039	180	35.4	5.7
54161	Management consulting services	29	15 067	6 964	1 839	150	32.7	3.2
541612	Human resources & executive search consulting services	8	D	D	D	b	D	D
5416122	Executive placement services	4	D	D	D	b	D	D
5418	Advertising & related services	40	24 323	6 180	1 292	169	47.9	1.2
54181	Advertising agencies	22	11 572	4 234	874	102	42.9	1.8
541810	Advertising agencies	22	11 572	4 234	874	102	42.9	1.8
54189	Other services related to advertising	8	D	D	D	a	D	D
541890	Other services related to advertising	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	14	5 137	1 423	314	165	42.9	45.6
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROCK ISLAND, IL							
54	**Professional, scientific, & technical services**	**101**	**69 117**	**30 575**	**6 757**	**1 022**	**27.2**	**5.3**
541	Professional, scientific, & technical services	101	69 117	30 575	6 757	1 022	27.2	5.3
5411	Legal services	54	27 610	12 458	2 427	353	25.9	4.2
54111	Offices of lawyers	47	D	D	D	e	D	D
541110	Offices of lawyers	47	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	47	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 581	1 366	389	73	68.7	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 581	1 366	389	73	68.7	5.8
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	15 104	8 861	1 859	191	24.5	–
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
541511	Custom computer programming services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	4 318	2 017	571	55	23.2	14.8
54161	Management consulting services	7	3 522	1 723	498	46	12.5	13.3
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	c	D	D
	ROCKTON, IL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	ROLLING MEADOWS, IL							
54	**Professional, scientific, & technical services**	**164**	**249 953**	**89 953**	**19 718**	**1 786**	**13.5**	**25.4**
541	Professional, scientific, & technical services	164	249 953	89 953	19 718	1 786	13.5	25.4
5411	Legal services	17	7 280	3 257	534	62	22.2	51.2
54111	Offices of lawyers	17	7 280	3 257	534	62	22.2	51.2
541110	Offices of lawyers	17	7 280	3 257	534	62	22.2	51.2
5411101	Offices of lawyers (except legal aid societies)	17	7 280	3 257	534	62	22.2	51.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	10 865	6 334	1 414	158	26.6	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	10 865	6 334	1 414	158	26.6	6.3
541211	Offices of certified public accountants	15	6 249	3 193	711	64	22.1	6.6
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	42 376	15 108	3 493	329	14.9	12.6
54133	Engineering services	15	40 293	14 395	3 395	317	11.8	13.2
541330	Engineering services	15	40 293	14 395	3 395	317	11.8	13.2
5414	Specialized design services	6	1 901	722	185	18	4.1	–
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	45	129 622	40 642	8 717	746	10.5	36.6
54151	Computer systems design & related services	45	129 622	40 642	8 717	746	10.5	36.6
541511	Custom computer programming services	17	D	D	D	e	D	D
541512	Computer systems design services	23	94 313	27 944	6 112	362	12.9	45.8
5415121	Computer systems integrators	13	83 647	22 512	5 385	287	4.9	51.6
5415122	Computer systems consultants (except systems integrators)	10	10 666	5 432	727	75	75.0	–
5416	Management, scientific, & technical consulting services	25	39 166	15 718	3 382	264	14.4	13.4
54161	Management consulting services	24	D	D	D	e	D	D
541611	Administrative management & general management consulting service	6	9 758	7 633	1 094	55	7.4	21.9
541612	Human resources & executive search consulting services	13	28 620	7 819	2 236	203	16.4	10.8
5416123	Human resources & personnel management consulting	6	25 045	5 662	1 892	131	16.5	3.9
5418	Advertising & related services	13	15 074	6 167	1 509	123	11.4	–
54181	Advertising agencies	6	10 443	4 869	1 079	90	–	–
541810	Advertising agencies	6	10 443	4 869	1 079	90	–	–
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	ROMEOVILLE, IL							
54	**Professional, scientific, & technical services**	**11**	**8 050**	**1 612**	**347**	**40**	**81.5**	**.9**
541	Professional, scientific, & technical services	11	8 050	1 612	347	40	81.5	.9
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
5418	Advertising & related services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROSELLE, IL *							
54	**Professional, scientific, & technical services**	**78**	**23 780**	**9 525**	**1 945**	**241**	**42.5**	**8.7**
541	Professional, scientific, & technical services	78	23 780	9 525	1 945	241	42.5	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	4 211	1 676	389	64	39.5	18.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	4 211	1 676	389	64	39.5	18.8
541211	Offices of certified public accountants	9	3 649	1 474	328	47	35.7	20.1
5413	Architectural, engineering, & related services	11	4 530	2 531	561	60	17.5	–
54134	Drafting services	3	D	D	D	a	D	D
541340	Drafting services	3	D	D	D	a	D	D
5414	Specialized design services	9	1 867	340	120	15	30.3	–
54143	Graphic design services	6	1 511	277	104	13	13.8	–
541430	Graphic design services	6	1 511	277	104	13	13.8	–
5415	Computer systems design & related services	14	6 834	3 624	571	42	34.6	2.5
54151	Computer systems design & related services	14	6 834	3 624	571	42	34.6	2.5
541512	Computer systems design services	6	4 439	2 576	397	26	15.0	–
5415122	Computer systems consultants (except systems integrators)	6	4 439	2 576	397	26	15.0	–
5418	Advertising & related services	7	1 724	161	33	7	36.1	63.9
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
	ROSELLE, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**1 127**	**429**	**112**	**16**	**44.8**	**–**
541	Professional, scientific, & technical services	4	1 127	429	112	16	44.8	–
	ROSELLE, IL (DUPAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**74**	**22 653**	**9 096**	**1 833**	**225**	**42.4**	**9.1**
541	Professional, scientific, & technical services	74	22 653	9 096	1 833	225	42.4	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	4 530	2 531	561	60	17.5	–
54134	Drafting services	3	D	D	D	a	D	D
541340	Drafting services	3	D	D	D	a	D	D
5414	Specialized design services	9	1 867	340	120	15	30.3	–
54143	Graphic design services	6	1 511	277	104	13	13.8	–
541430	Graphic design services	6	1 511	277	104	13	13.8	–
5415	Computer systems design & related services	13	D	D	D	b	D	D
54151	Computer systems design & related services	13	D	D	D	b	D	D
541512	Computer systems design services	6	4 439	2 576	397	26	15.0	–
5415122	Computer systems consultants (except systems integrators)	6	4 439	2 576	397	26	15.0	–
5418	Advertising & related services	6	D	D	D	a	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	ROSEMONT, IL							
54	**Professional, scientific, & technical services**	**71**	**304 665**	**140 168**	**25 501**	**2 306**	**4.5**	**6.5**
541	Professional, scientific, & technical services	71	304 665	140 168	25 501	2 306	4.5	6.5
5411	Legal services	8	6 780	2 089	452	51	24.7	–
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	f	D	D
541211	Offices of certified public accountants	3	D	D	D	e	D	D
5413	Architectural, engineering, & related services	14	40 940	19 555	4 734	498	1.9	1.4
54133	Engineering services	10	37 266	18 587	4 485	468	.5	1.6
541330	Engineering services	10	37 266	18 587	4 485	468	.5	1.6
5415	Computer systems design & related services	21	115 328	60 388	13 717	871	7.9	16.0
54151	Computer systems design & related services	21	115 328	60 388	13 717	871	7.9	16.0
541511	Custom computer programming services	14	80 649	45 199	9 918	636	9.8	7.3
541512	Computer systems design services	4	24 065	10 257	2 869	158	5.1	45.0
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	b	D	D
541519	Other computer related services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	13	15 197	7 785	1 081	92	4.1	1.9
54161	Management consulting services	12	D	D	D	b	D	D
541611	Administrative management & general management consulting service	4	D	D	D	a	D	D
5418	Advertising & related services	6	15 014	4 198	926	63	–	2.2
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
54191	Marketing research & public opinion polling	3	D	D	D	c	D	D
541910	Marketing research & public opinion polling	3	D	D	D	c	D	D
	ROUND LAKE, IL							
54	**Professional, scientific, & technical services**	**5**	**1 038**	**387**	**85**	**10**	**74.3**	**–**
541	Professional, scientific, & technical services	5	1 038	387	85	10	74.3	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROUND LAKE BEACH, IL							
54	**Professional, scientific, & technical services**	**12**	**1 378**	**449**	**85**	**37**	**75.2**	**–**
541	Professional, scientific, & technical services	12	1 378	449	85	37	75.2	–
	ROUND LAKE PARK, IL							
54	**Professional, scientific, & technical services**	**3**	**567**	**255**	**64**	**8**	**100.0**	**–**
	RUSHVILLE, IL							
54	**Professional, scientific, & technical services**	**9**	**3 599**	**1 784**	**459**	**56**	**12.9**	**79.8**
541	Professional, scientific, & technical services	9	3 599	1 784	459	56	12.9	79.8
5411	Legal services	5	3 412	1 670	426	49	8.8	84.2
54111	Offices of lawyers	5	3 412	1 670	426	49	8.8	84.2
541110	Offices of lawyers	5	3 412	1 670	426	49	8.8	84.2
5411101	Offices of lawyers (except legal aid societies)	5	3 412	1 670	426	49	8.8	84.2
	ST. CHARLES, IL *							
54	**Professional, scientific, & technical services**	**146**	**120 855**	**70 114**	**16 111**	**1 676**	**14.1**	**37.2**
541	Professional, scientific, & technical services	146	120 855	70 114	16 111	1 676	14.1	37.2
5411	Legal services	25	9 701	4 514	801	93	20.6	8.6
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	f	D	D
541211	Offices of certified public accountants	10	D	D	D	f	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	8 057	3 823	953	99	28.6	2.7
5414	Specialized design services	7	4 933	800	151	22	39.3	–
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	b	D	D
5415	Computer systems design & related services	22	13 045	4 440	705	60	9.7	4.8
54151	Computer systems design & related services	22	13 045	4 440	705	60	9.7	4.8
541512	Computer systems design services	7	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	26	29 910	24 206	5 684	530	14.5	.7
54161	Management consulting services	22	28 303	23 773	5 572	519	15.2	.8
541611	Administrative management & general management consulting service	10	D	D	D	e	D	D
5418	Advertising & related services	11	5 417	1 585	323	47	31.4	.2
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	8	3 080	836	188	41	13.1	64.2
	ST. CHARLES, IL (DUPAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**1 194**	**374**	**88**	**15**	**95.1**	**–**
541	Professional, scientific, & technical services	4	1 194	374	88	15	95.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. CHARLES, IL (KANE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**142**	**119 661**	**69 740**	**16 023**	**1 661**	**13.3**	**37.6**
541	Professional, scientific, & technical services	142	119 661	69 740	16 023	1 661	13.3	37.6
5411	Legal services	25	9 701	4 514	801	93	20.6	8.6
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	f	D	D
541211	Offices of certified public accountants	10	D	D	D	f	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	D	D	D	b	D	D
5414	Specialized design services	7	4 933	800	151	22	39.3	–
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	b	D	D
5415	Computer systems design & related services	22	13 045	4 440	705	60	9.7	4.8
54151	Computer systems design & related services	22	13 045	4 440	705	60	9.7	4.8
541512	Computer systems design services	7	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	26	29 910	24 206	5 684	530	14.5	.7
54161	Management consulting services	22	28 303	23 773	5 572	519	15.2	.8
541611	Administrative management & general management consulting service	10	D	D	D	e	D	D
5418	Advertising & related services	11	5 417	1 585	323	47	31.4	.2
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	8	3 080	836	188	41	13.1	64.2
	SALEM, IL							
54	**Professional, scientific, & technical services**	**20**	**4 498**	**1 847**	**401**	**85**	**29.1**	**–**
541	Professional, scientific, & technical services	20	4 498	1 847	401	85	29.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	SANDWICH, IL *							
54	**Professional, scientific, & technical services**	**8**	**832**	**171**	**32**	**12**	**77.3**	**13.1**
	SANDWICH, IL (DEKALB COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**832**	**171**	**32**	**12**	**77.3**	**13.1**
	SAUK VILLAGE, IL *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	SAUK VILLAGE, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SAUK VILLAGE, IL (WILL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SAVANNA, IL							
54	**Professional, scientific, & technical services**	**5**	**773**	**165**	**50**	**17**	**22.6**	**68.6**
	SAVOY, IL							
54	**Professional, scientific, & technical services**	**19**	**11 163**	**5 990**	**1 395**	**208**	**25.0**	**16.7**
541	Professional, scientific, & technical services	19	11 163	5 990	1 395	208	25.0	16.7
5413	Architectural, engineering, & related services	7	1 480	452	76	17	83.0	17.0
5415	Computer systems design & related services	6	5 620	3 321	840	99	8.8	24.9
54151	Computer systems design & related services	6	5 620	3 321	840	99	8.8	24.9
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54161	Management consulting services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SCHAUMBURG, IL *							
54	**Professional, scientific, & technical services**	**457**	**592 619**	**238 796**	**51 823**	**4 468**	**18.8**	**5.2**
541	Professional, scientific, & technical services	457	592 619	238 796	51 823	4 468	18.8	5.2
5411	Legal services	58	28 214	10 468	1 620	198	29.5	12.0
54111	Offices of lawyers	56	D	D	D	c	D	D
541110	Offices of lawyers	56	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	56	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	59	66 686	28 855	7 268	680	7.3	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	59	66 686	28 855	7 268	680	7.3	4.1
541211	Offices of certified public accountants	34	62 931	27 587	6 988	616	5.8	.4
541219	Other accounting services	16	2 885	919	205	48	24.0	76.0
5413	Architectural, engineering, & related services	66	66 480	29 183	5 995	634	29.5	4.3
54131	Architectural services	13	13 523	5 252	1 067	130	20.9	–
541310	Architectural services	13	13 523	5 252	1 067	130	20.9	–
54133	Engineering services	41	47 011	21 103	4 458	428	30.8	2.8
541330	Engineering services	41	47 011	21 103	4 458	428	30.8	2.8
5414	Specialized design services	25	22 879	6 804	1 553	211	31.6	4.1
54141	Interior design services	5	D	D	D	b	D	D
541410	Interior design services	5	D	D	D	b	D	D
54143	Graphic design services	18	15 166	5 203	1 229	173	17.4	6.3
541430	Graphic design services	18	15 166	5 203	1 229	173	17.4	6.3
5414301	Graphic design services (except commercial art & medical artists)	15	13 015	4 615	1 073	160	18.4	7.3
5414302	Commercial art	3	2 151	588	156	13	D	–
5415	Computer systems design & related services	126	204 354	102 640	22 864	1 594	14.5	2.0
54151	Computer systems design & related services	126	204 354	102 640	22 864	1 594	14.5	2.0
541511	Custom computer programming services	65	128 869	76 264	16 945	1 164	6.8	.5
541512	Computer systems design services	46	69 113	24 325	5 512	388	24.9	5.0
5415121	Computer systems integrators	17	37 920	13 099	3 233	209	10.5	2.1
5415122	Computer systems consultants (except systems integrators)	29	31 193	11 226	2 279	179	42.5	8.4
541519	Other computer related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	70	96 180	44 237	8 818	770	21.8	5.2
54161	Management consulting services	61	94 108	43 325	8 565	734	21.8	5.1
541611	Administrative management & general management consulting service	25	D	D	D	c	D	D
541612	Human resources & executive search consulting services	20	44 545	27 664	4 987	457	12.1	–
5416122	Executive placement services	13	42 084	26 947	4 863	445	7.0	–
541613	Marketing consulting services	14	23 996	4 087	1 049	103	23.7	11.0
5417	Scientific research & development services	2	D	D	D	b	D	D
5418	Advertising & related services	31	89 929	12 456	2 835	259	12.8	8.8
54181	Advertising agencies	14	12 051	4 562	1 049	108	2.6	6.1
541810	Advertising agencies	14	12 051	4 562	1 049	108	2.6	6.1
54186	Direct mail advertising	6	D	D	D	b	D	D
541860	Direct mail advertising	6	D	D	D	b	D	D
54189	Other services related to advertising	4	1 474	154	32	7	50.8	.6
541890	Other services related to advertising	4	1 474	154	32	7	50.8	.6
5419	Other professional, scientific, & technical services	20	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	SCHAUMBURG, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**457**	**592 619**	**238 796**	**51 823**	**4 468**	**18.8**	**5.2**
541	Professional, scientific, & technical services	457	592 619	238 796	51 823	4 468	18.8	5.2
5411	Legal services	58	28 214	10 468	1 620	198	29.5	12.0
54111	Offices of lawyers	56	D	D	D	c	D	D
541110	Offices of lawyers	56	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	56	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	59	66 686	28 855	7 268	680	7.3	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	59	66 686	28 855	7 268	680	7.3	4.1
541211	Offices of certified public accountants	34	62 931	27 587	6 988	616	5.8	.4
541219	Other accounting services	16	2 885	919	205	48	24.0	76.0
5413	Architectural, engineering, & related services	66	66 480	29 183	5 995	634	29.5	4.3
54131	Architectural services	13	13 523	5 252	1 067	130	20.9	–
541310	Architectural services	13	13 523	5 252	1 067	130	20.9	–
54133	Engineering services	41	47 011	21 103	4 458	428	30.8	2.8
541330	Engineering services	41	47 011	21 103	4 458	428	30.8	2.8
5414	Specialized design services	25	22 879	6 804	1 553	211	31.6	4.1
54141	Interior design services	5	D	D	D	b	D	D
541410	Interior design services	5	D	D	D	b	D	D
54143	Graphic design services	18	15 166	5 203	1 229	173	17.4	6.3
541430	Graphic design services	18	15 166	5 203	1 229	173	17.4	6.3
5414301	Graphic design services (except commercial art & medical artists)	15	13 015	4 615	1 073	160	18.4	7.3
5414302	Commercial art	3	2 151	588	156	13	D	–
5415	Computer systems design & related services	126	204 354	102 640	22 864	1 594	14.5	2.0
54151	Computer systems design & related services	126	204 354	102 640	22 864	1 594	14.5	2.0
541511	Custom computer programming services	65	128 869	76 264	16 945	1 164	6.8	.5
541512	Computer systems design services	46	69 113	24 325	5 512	388	24.9	5.0
5415121	Computer systems integrators	17	37 920	13 099	3 233	209	10.5	2.1
5415122	Computer systems consultants (except systems integrators)	29	31 193	11 226	2 279	179	42.5	8.4
541519	Other computer related services	14	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SCHAUMBURG, IL (COOK COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	70	96 180	44 237	8 818	770	21.8	5.2
54161	Management consulting services	61	94 108	43 325	8 565	734	21.8	5.1
541611	Administrative management & general management consulting service	25	D	D	D	c	D	D
541612	Human resources & executive search consulting services	20	44 545	27 664	4 987	457	12.1	–
5416122	Executive placement services	13	42 084	26 947	4 863	445	7.0	–
541613	Marketing consulting services	14	23 996	4 087	1 049	103	23.7	11.0
5417	Scientific research & development services	2	D	D	D	b	D	D
5418	Advertising & related services	31	89 929	12 456	2 835	259	12.8	8.8
54181	Advertising agencies	14	12 051	4 562	1 049	108	2.6	6.1
541810	Advertising agencies	14	12 051	4 562	1 049	108	2.6	6.1
54186	Direct mail advertising	6	D	D	D	b	D	D
541860	Direct mail advertising	6	D	D	D	b	D	D
54189	Other services related to advertising	4	1 474	154	32	7	50.8	.6
541890	Other services related to advertising	4	1 474	154	32	7	50.8	.6
5419	Other professional, scientific, & technical services	20	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	SCHILLER PARK, IL							
54	**Professional, scientific, & technical services**	**17**	**6 719**	**3 207**	**755**	**76**	**31.6**	**6.8**
541	Professional, scientific, & technical services	17	6 719	3 207	755	76	31.6	6.8
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	SHELBYVILLE, IL							
54	**Professional, scientific, & technical services**	**16**	**4 267**	**1 573**	**355**	**66**	**75.1**	**.7**
541	Professional, scientific, & technical services	16	4 267	1 573	355	66	75.1	.7
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	SHERMAN, IL							
54	**Professional, scientific, & technical services**	**4**	**1 450**	**171**	**26**	**8**	**100.0**	**–**
541	Professional, scientific, & technical services	4	1 450	171	26	8	100.0	–
	SHILOH, IL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SHOREWOOD, IL							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	a	D	D
5415	Computer systems design & related services	1	D	D	D	a	D	D
54151	Computer systems design & related services	1	D	D	D	a	D	D
541512	Computer systems design services	1	D	D	D	a	D	D
	SILVIS, IL							
54	**Professional, scientific, & technical services**	**4**	**1 021**	**413**	**80**	**16**	**21.9**	**–**
541	Professional, scientific, & technical services	4	1 021	413	80	16	21.9	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SKOKIE, IL							
54	**Professional, scientific, & technical services**	**351**	**326 613**	**114 283**	**24 034**	**2 378**	**20.5**	**8.2**
541	Professional, scientific, & technical services	351	326 613	114 283	24 034	2 378	20.5	8.2
5411	Legal services	60	16 281	6 273	1 267	169	41.4	7.4
54111	Offices of lawyers	58	D	D	D	c	D	D
541110	Offices of lawyers	58	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	58	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	91	50 387	25 217	5 278	482	22.5	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	91	50 387	25 217	5 278	482	22.5	6.0
541211	Offices of certified public accountants	62	42 806	21 826	4 559	378	19.7	2.3
541219	Other accounting services	25	7 480	3 361	715	102	38.5	26.6
5413	Architectural, engineering, & related services	40	26 967	14 023	3 428	286	22.3	3.0
54131	Architectural services	10	4 405	2 038	342	38	28.8	8.0
541310	Architectural services	10	4 405	2 038	342	38	28.8	8.0
54133	Engineering services	24	19 505	9 257	2 531	192	22.9	2.3
541330	Engineering services	24	19 505	9 257	2 531	192	22.9	2.3
5414	Specialized design services	15	4 854	1 270	277	34	50.0	.9
54143	Graphic design services	11	3 907	909	204	27	54.8	–
541430	Graphic design services	11	3 907	909	204	27	54.8	–
5415	Computer systems design & related services	42	63 067	18 641	4 333	357	13.6	.6
54151	Computer systems design & related services	42	63 067	18 641	4 333	357	13.6	.6
541512	Computer systems design services	24	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	51	34 510	15 475	2 903	211	38.7	15.5
54161	Management consulting services	40	33 114	15 019	2 766	200	38.0	16.0
541611	Administrative management & general management consulting service	24	25 560	13 669	2 478	165	22.8	20.6
541618	Other management consulting services	3	D	D	D	a	D	D
5418	Advertising & related services	34	124 225	31 287	6 105	775	12.9	12.8
54181	Advertising agencies	8	14 000	2 986	733	90	56.8	.1
541810	Advertising agencies	8	14 000	2 986	733	90	56.8	.1
54186	Direct mail advertising	3	D	D	D	c	D	D
541860	Direct mail advertising	3	D	D	D	c	D	D
54189	Other services related to advertising	12	D	D	D	e	D	D
541890	Other services related to advertising	12	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	10	86 689	20 170	3 532	416	2.9	.1
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	13	2 532	794	128	40	53.0	–
541921	Photographic studios, portrait	6	1 616	639	112	33	26.4	–
	SLEEPY HOLLOW, IL							
54	**Professional, scientific, & technical services**	**5**	**849**	**543**	**135**	**10**	**100.0**	**–**
	SOUTH BARRINGTON, IL							
54	**Professional, scientific, & technical services**	**30**	**11 421**	**3 915**	**924**	**85**	**67.4**	**1.3**
541	Professional, scientific, & technical services	30	11 421	3 915	924	85	67.4	1.3
5416	Management, scientific, & technical consulting services	9	4 989	924	301	18	87.4	–
54161	Management consulting services	8	D	D	D	a	D	D
	SOUTH BELOIT, IL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	b	D	D
	SOUTH CHICAGO HEIGHTS, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SOUTH ELGIN, IL							
54	**Professional, scientific, & technical services**	**18**	**2 744**	**747**	**155**	**25**	**93.4**	**–**
541	Professional, scientific, & technical services	18	2 744	747	155	25	93.4	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTH HOLLAND, IL							
54	**Professional, scientific, & technical services**	**51**	**46 090**	**20 532**	**4 635**	**638**	**17.0**	**3.6**
541	Professional, scientific, & technical services	51	46 090	20 532	4 635	638	17.0	3.6
5411	Legal services	9	D	D	D	b	D	D
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	5 586	3 180	669	69	14.4	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	5 586	3 180	669	69	14.4	5.2
541211	Offices of certified public accountants	7	5 186	3 079	646	61	7.8	5.6
5413	Architectural, engineering, & related services	10	9 970	3 755	1 000	108	22.0	–
5415	Computer systems design & related services	7	8 982	3 297	742	66	5.9	10.2
54151	Computer systems design & related services	7	8 982	3 297	742	66	5.9	10.2
541512	Computer systems design services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	8 410	2 684	456	76	40.0	4.2
54161	Management consulting services	10	D	D	D	b	D	D
541611	Administrative management & general management consulting service	4	7 494	2 356	376	51	37.8	–
5418	Advertising & related services	2	D	D	D	e	D	D
	SOUTH JACKSONVILLE, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SPARTA, IL							
54	**Professional, scientific, & technical services**	**8**	**804**	**196**	**64**	**18**	**76.1**	**11.7**
	SPRINGFIELD, IL							
54	**Professional, scientific, & technical services**	**398**	**255 099**	**108 892**	**24 008**	**3 008**	**23.2**	**8.0**
541	Professional, scientific, & technical services	398	255 099	108 892	24 008	3 008	23.2	8.0
5411	Legal services	123	D	D	D	f	D	D
54111	Offices of lawyers	113	61 686	25 609	5 089	597	23.6	2.5
541110	Offices of lawyers	113	61 686	25 609	5 089	597	23.6	2.5
5411101	Offices of lawyers (except legal aid societies)	113	61 686	25 609	5 089	597	23.6	2.5
54119	Other legal services	10	D	D	D	b	D	D
541191	Title abstract & settlement offices	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	65	51 545	21 975	5 426	888	11.4	16.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	65	51 545	21 975	5 426	888	11.4	16.8
541211	Offices of certified public accountants	39	37 064	15 601	3 805	491	11.2	20.7
541213	Tax return preparation services	6	1 399	520	216	146	29.0	–
541219	Other accounting services	18	D	D	D	c	D	D
5413	Architectural, engineering, & related services	70	61 814	32 190	6 953	750	19.3	4.0
54131	Architectural services	22	12 559	5 422	1 218	147	29.3	9.6
541310	Architectural services	22	12 559	5 422	1 218	147	29.3	9.6
54133	Engineering services	39	47 341	25 988	5 569	581	14.1	2.2
541330	Engineering services	39	47 341	25 988	5 569	581	14.1	2.2
5414	Specialized design services	7	3 278	766	168	36	37.0	–
5415	Computer systems design & related services	40	31 249	15 581	3 590	331	24.3	8.2
54151	Computer systems design & related services	40	31 249	15 581	3 590	331	24.3	8.2
541512	Computer systems design services	22	27 756	13 839	3 271	296	22.1	6.2
5415122	Computer systems consultants (except systems integrators)	14	14 265	6 987	1 446	141	39.6	–
5416	Management, scientific, & technical consulting services	52	25 352	7 462	1 619	175	30.2	19.0
54161	Management consulting services	34	D	D	D	c	D	D
541611	Administrative management & general management consulting service	22	D	D	D	b	D	D
541613	Marketing consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	29	D	D	D	c	D	D
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	SPRING GROVE, IL							
54	**Professional, scientific, & technical services**	**7**	**1 571**	**698**	**95**	**18**	**29.2**	**32.1**
541	Professional, scientific, & technical services	7	1 571	698	95	18	29.2	32.1
	SPRING VALLEY, IL							
54	**Professional, scientific, & technical services**	**9**	**2 662**	**1 264**	**345**	**43**	**79.4**	**4.5**
541	Professional, scientific, & technical services	9	2 662	1 264	345	43	79.4	4.5
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	STAUNTON, IL							
54	**Professional, scientific, & technical services**	**8**	**863**	**219**	**71**	**19**	**83.9**	**10.0**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	STEGER, IL *							
54	**Professional, scientific, & technical services**	**6**	**447**	**206**	**51**	**9**	**58.4**	**36.2**
	STEGER, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	STEGER, IL (WILL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	STERLING, IL							
54	**Professional, scientific, & technical services**	**20**	**11 671**	**5 591**	**1 539**	**138**	**22.6**	**41.3**
541	Professional, scientific, & technical services	20	11 671	5 591	1 539	138	22.6	41.3
5411	Legal services	9	4 993	3 210	962	66	17.6	2.4
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	5 410	2 157	532	54	11.5	87.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	5 410	2 157	532	54	11.5	87.0
541211	Offices of certified public accountants	4	D	D	D	b	D	D
	STICKNEY, IL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	STREAMWOOD, IL							
54	**Professional, scientific, & technical services**	**38**	**4 990**	**1 991**	**429**	**62**	**66.5**	**20.8**
541	Professional, scientific, & technical services	38	4 990	1 991	429	62	66.5	20.8
	STREATOR, IL *							
54	**Professional, scientific, & technical services**	**19**	**4 722**	**2 638**	**1 116**	**71**	**28.2**	**3.2**
541	Professional, scientific, & technical services	19	4 722	2 638	1 116	71	28.2	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	STREATOR, IL (LA SALLE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**19**	**4 722**	**2 638**	**1 116**	**71**	**28.2**	**3.2**
541	Professional, scientific, & technical services	19	4 722	2 638	1 116	71	28.2	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	SUGAR GROVE, IL							
54	**Professional, scientific, & technical services**	**8**	**5 581**	**1 004**	**132**	**19**	**30.1**	**–**
541	Professional, scientific, & technical services	8	5 581	1 004	132	19	30.1	–
5415	Computer systems design & related services	4	D	D	D	a	D	D
54151	Computer systems design & related services	4	D	D	D	a	D	D
	SULLIVAN, IL							
54	**Professional, scientific, & technical services**	**11**	**2 207**	**574**	**140**	**35**	**37.3**	**14.3**
541	Professional, scientific, & technical services	11	2 207	574	140	35	37.3	14.3
	SUMMIT, IL							
54	**Professional, scientific, & technical services**	**8**	**9 707**	**3 597**	**649**	**74**	**10.1**	**–**
541	Professional, scientific, & technical services	8	9 707	3 597	649	74	10.1	–
5411	Legal services	5	D	D	D	b	D	D
54111	Offices of lawyers	5	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	5	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SWANSEA, IL							
54	**Professional, scientific, & technical services**	**38**	**26 724**	**12 892**	**4 381**	**320**	**16.3**	**6.3**
541	Professional, scientific, & technical services	38	26 724	12 892	4 381	320	16.3	6.3
5411	Legal services	18	13 954	7 098	2 871	135	17.1	5.1
54111	Offices of lawyers	17	D	D	D	c	D	D
541110	Offices of lawyers	17	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 247	773	203	27	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 247	773	203	27	100.0	–
5413	Architectural, engineering, & related services	6	9 509	3 912	1 055	113	2.7	3.2
	SYCAMORE, IL							
54	**Professional, scientific, & technical services**	**22**	**9 957**	**2 705**	**622**	**97**	**40.6**	**1.0**
541	Professional, scientific, & technical services	22	9 957	2 705	622	97	40.6	1.0
5411	Legal services	8	3 854	589	144	33	64.1	–
54111	Offices of lawyers	8	3 854	589	144	33	64.1	–
541110	Offices of lawyers	8	3 854	589	144	33	64.1	–
5411101	Offices of lawyers (except legal aid societies)	8	3 854	589	144	33	64.1	–
5418	Advertising & related services	4	D	D	D	b	D	D
	TAYLORVILLE, IL							
54	**Professional, scientific, & technical services**	**26**	**5 161**	**1 940**	**472**	**111**	**54.0**	**12.4**
541	Professional, scientific, & technical services	26	5 161	1 940	472	111	54.0	12.4
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
	THORNTON, IL							
54	**Professional, scientific, & technical services**	**4**	**1 759**	**494**	**95**	**17**	**45.3**	**54.7**
541	Professional, scientific, & technical services	4	1 759	494	95	17	45.3	54.7
	TILTON, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	TINLEY PARK, IL *							
54	**Professional, scientific, & technical services**	**83**	**22 659**	**7 384**	**1 570**	**287**	**66.6**	**5.6**
541	Professional, scientific, & technical services	83	22 659	7 384	1 570	287	66.6	5.6
5411	Legal services	15	3 845	1 375	351	46	33.0	22.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 495	887	161	51	88.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 495	887	161	51	88.5	–
5413	Architectural, engineering, & related services	14	6 093	2 300	516	84	56.9	–
54135	Building inspection services	1	D	D	D	a	D	D
541350	Building inspection services	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	TINLEY PARK, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**83**	**22 659**	**7 384**	**1 570**	**287**	**66.6**	**5.6**
541	Professional, scientific, & technical services	83	22 659	7 384	1 570	287	66.6	5.6
5411	Legal services	15	3 845	1 375	351	46	33.0	22.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 495	887	161	51	88.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 495	887	161	51	88.5	–
5413	Architectural, engineering, & related services	14	6 093	2 300	516	84	56.9	–
54135	Building inspection services	1	D	D	D	a	D	D
541350	Building inspection services	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	TOLONO, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	TRENTON, IL							
54	**Professional, scientific, & technical services**	**3**	**220**	**83**	**24**	**7**	**D**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TROY, IL							
54	**Professional, scientific, & technical services**	**9**	**1 136**	**435**	**91**	**24**	**64.9**	**–**
541	Professional, scientific, & technical services	9	1 136	435	91	24	64.9	–
	TUSCOLA, IL							
54	**Professional, scientific, & technical services**	**11**	**2 002**	**602**	**140**	**33**	**63.3**	**5.0**
541	Professional, scientific, & technical services	11	2 002	602	140	33	63.3	5.0
	UNIVERSITY PARK, IL *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
	UNIVERSITY PARK, IL (WILL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
	URBANA, IL							
54	**Professional, scientific, & technical services**	**61**	**27 143**	**11 434**	**2 585**	**534**	**24.8**	**3.5**
541	Professional, scientific, & technical services	61	27 143	11 434	2 585	534	24.8	3.5
5411	Legal services	27	15 123	5 618	1 310	192	11.0	3.2
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 172	863	309	182	28.9	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 172	863	309	182	28.9	7.1
541213	Tax return preparation services	4	1 699	678	279	174	9.1	9.1
5413	Architectural, engineering, & related services	9	5 555	2 866	552	79	19.3	1.8
	VANDALIA, IL							
54	**Professional, scientific, & technical services**	**14**	**3 711**	**1 705**	**425**	**85**	**29.6**	**–**
541	Professional, scientific, & technical services	14	3 711	1 705	425	85	29.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	VERNON HILLS, IL							
54	**Professional, scientific, & technical services**	**88**	**55 280**	**20 086**	**4 165**	**498**	**21.5**	**16.1**
541	Professional, scientific, & technical services	88	55 280	20 086	4 165	498	21.5	16.1
5411	Legal services	8	4 666	2 515	602	49	35.4	38.4
54111	Offices of lawyers	8	4 666	2 515	602	49	35.4	38.4
541110	Offices of lawyers	8	4 666	2 515	602	49	35.4	38.4
5411101	Offices of lawyers (except legal aid societies)	8	4 666	2 515	602	49	35.4	38.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 651	539	109	19	52.6	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 651	539	109	19	52.6	9.6
5413	Architectural, engineering, & related services	13	23 728	10 143	2 096	201	6.8	4.1
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5415	Computer systems design & related services	23	9 163	2 958	515	89	25.2	51.4
54151	Computer systems design & related services	23	9 163	2 958	515	89	25.2	51.4
541511	Custom computer programming services	8	7 072	2 126	404	78	8.2	64.0
5416	Management, scientific, & technical consulting services	14	4 114	925	198	20	79.1	17.9
54161	Management consulting services	13	D	D	D	a	D	D
5418	Advertising & related services	5	6 093	1 383	294	55	13.7	7.8
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	VILLA GROVE, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VILLA PARK, IL							
54	**Professional, scientific, & technical services**	**54**	**22 518**	**6 478**	**1 419**	**169**	**65.1**	**1.4**
541	Professional, scientific, & technical services	54	22 518	6 478	1 419	169	65.1	1.4
5418	Advertising & related services	7	6 005	2 070	491	46	12.4	1.2
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5418903	Sign painting & lettering shop	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	b	D	D
	VIRDEN, IL *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	VIRDEN, IL (MACOUPIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WADSWORTH, IL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	WARRENVILLE, IL							
54	**Professional, scientific, & technical services**	**37**	**9 409**	**4 101**	**765**	**105**	**58.5**	**2.2**
541	Professional, scientific, & technical services	37	9 409	4 101	765	105	58.5	2.2
5413	Architectural, engineering, & related services	5	2 072	1 088	201	36	27.9	–
	WASHINGTON, IL							
54	**Professional, scientific, & technical services**	**15**	**2 818**	**1 127**	**262**	**50**	**66.9**	**.7**
541	Professional, scientific, & technical services	15	2 818	1 127	262	50	66.9	.7
	WATERLOO, IL							
54	**Professional, scientific, & technical services**	**15**	**3 820**	**1 555**	**374**	**49**	**37.2**	**2.3**
541	Professional, scientific, & technical services	15	3 820	1 555	374	49	37.2	2.3
	WATSEKA, IL							
54	**Professional, scientific, & technical services**	**15**	**3 594**	**912**	**215**	**44**	**35.2**	**28.4**
541	Professional, scientific, & technical services	15	3 594	912	215	44	35.2	28.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 369	220	48	15	25.3	74.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 369	220	48	15	25.3	74.7
	WAUCONDA, IL							
54	**Professional, scientific, & technical services**	**23**	**12 774**	**4 793**	**1 003**	**193**	**62.2**	**2.4**
541	Professional, scientific, & technical services	23	12 774	4 793	1 003	193	62.2	2.4
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5418	Advertising & related services	3	4 120	1 433	303	52	D	–
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WAUKEGAN, IL							
54	**Professional, scientific, & technical services**	**143**	**116 885**	**59 871**	**13 820**	**1 293**	**19.2**	**6.4**
541	Professional, scientific, & technical services	143	116 885	59 871	13 820	1 293	19.2	6.4
5411	Legal services	87	50 923	22 051	5 136	397	22.9	13.2
54111	Offices of lawyers	84	D	D	D	e	D	D
541110	Offices of lawyers	84	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	84	D	D	D	e	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	5 885	1 748	516	242	41.4	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	5 885	1 748	516	242	41.4	6.0
541213	Tax return preparation services	3	2 161	663	260	194	D	–
5413	Architectural, engineering, & related services	12	16 556	6 937	1 578	153	15.6	2.5
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
54133	Engineering services	7	9 863	4 158	914	86	17.3	–
541330	Engineering services	7	9 863	4 158	914	86	17.3	–
5415	Computer systems design & related services	7	D	D	D	e	D	D
54151	Computer systems design & related services	7	D	D	D	e	D	D
541512	Computer systems design services	4	D	D	D	e	D	D
5415121	Computer systems integrators	1	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	8	D	D	D	a	D	D
5418	Advertising & related services	4	1 773	346	56	12	77.9	–
	WESTCHESTER, IL							
54	**Professional, scientific, & technical services**	**69**	**130 530**	**65 941**	**16 582**	**1 127**	**10.2**	**6.0**
541	Professional, scientific, & technical services	69	130 530	65 941	16 582	1 127	10.2	6.0
5411	Legal services	9	4 812	1 892	348	30	7.3	71.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 787	905	169	27	28.8	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 787	905	169	27	28.8	2.5
541219	Other accounting services	6	D	D	D	a	D	D
5413	Architectural, engineering, & related services	8	12 464	6 752	1 773	191	11.6	23.7
54134	Drafting services	1	D	D	D	c	D	D
541340	Drafting services	1	D	D	D	c	D	D
5414	Specialized design services	5	3 846	1 499	324	35	28.8	–
5415	Computer systems design & related services	13	61 291	32 196	8 140	454	3.8	–
54151	Computer systems design & related services	13	61 291	32 196	8 140	454	3.8	–
541511	Custom computer programming services	6	D	D	D	e	D	D
541512	Computer systems design services	7	D	D	D	c	D	D
5415121	Computer systems integrators	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	14	23 056	17 062	4 324	254	8.8	4.5
54161	Management consulting services	12	D	D	D	c	D	D
541612	Human resources & executive search consulting services	6	D	D	D	b	D	D
5416122	Executive placement services	5	4 093	2 183	467	36	16.9	1.2
541613	Marketing consulting services	3	D	D	D	c	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
54191	Marketing research & public opinion polling	2	D	D	D	b	D	D
541910	Marketing research & public opinion polling	2	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	1	D	D	D	b	D	D
	WEST CHICAGO, IL							
54	**Professional, scientific, & technical services**	**56**	**53 993**	**10 013**	**2 161**	**437**	**29.9**	**3.7**
541	Professional, scientific, & technical services	56	53 993	10 013	2 161	437	29.9	3.7
5413	Architectural, engineering, & related services	5	4 036	1 678	432	56	10.5	7.7
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5415	Computer systems design & related services	18	4 700	2 626	395	79	58.7	2.9
54151	Computer systems design & related services	18	4 700	2 626	395	79	58.7	2.9
5418	Advertising & related services	11	40 438	4 227	1 045	255	24.5	1.7
54186	Direct mail advertising	4	D	D	D	c	D	D
541860	Direct mail advertising	4	D	D	D	c	D	D
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST DUNDEE, IL							
54	**Professional, scientific, & technical services**	**49**	**21 125**	**7 337**	**1 608**	**210**	**30.3**	**3.7**
541	Professional, scientific, & technical services	49	21 125	7 337	1 608	210	30.3	3.7
5411	Legal services	13	4 029	1 252	301	51	57.1	7.3
54111	Offices of lawyers	13	4 029	1 252	301	51	57.1	7.3
541110	Offices of lawyers	13	4 029	1 252	301	51	57.1	7.3
5411101	Offices of lawyers (except legal aid societies)	13	4 029	1 252	301	51	57.1	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 793	1 235	393	43	39.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 793	1 235	393	43	39.8	–
5413	Architectural, engineering, & related services	5	1 689	818	191	25	33.7	–
5414	Specialized design services	6	6 853	2 456	369	33	6.0	1.4
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5418	Advertising & related services	4	2 269	487	150	12	13.2	17.3
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D
	WESTERN SPRINGS, IL							
54	**Professional, scientific, & technical services**	**64**	**17 661**	**6 160**	**1 229**	**118**	**50.0**	**2.1**
541	Professional, scientific, & technical services	64	17 661	6 160	1 229	118	50.0	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 146	870	191	26	70.0	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 146	870	191	26	70.0	7.5
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	8 397	2 260	353	24	20.9	.3
54161	Management consulting services	15	D	D	D	b	D	D
541613	Marketing consulting services	4	D	D	D	a	D	D
	WEST FRANKFORT, IL							
54	**Professional, scientific, & technical services**	**8**	**2 038**	**473**	**117**	**34**	**42.7**	**–**
541	Professional, scientific, & technical services	8	2 038	473	117	34	42.7	–
	WESTMONT, IL							
54	**Professional, scientific, & technical services**	**128**	**297 909**	**47 191**	**10 133**	**896**	**7.9**	**3.1**
541	Professional, scientific, & technical services	128	297 909	47 191	10 133	896	7.9	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	b	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	34 963	13 245	2 862	257	21.1	17.4
54133	Engineering services	18	34 492	13 055	2 812	249	21.2	17.0
541330	Engineering services	18	34 492	13 055	2 812	249	21.2	17.0
5414	Specialized design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	29	15 351	8 027	1 843	140	35.9	4.5
54151	Computer systems design & related services	29	15 351	8 027	1 843	140	35.9	4.5
541511	Custom computer programming services	12	10 448	5 579	1 283	110	16.3	6.4
541512	Computer systems design services	14	4 590	2 294	536	28	80.5	.4
5416	Management, scientific, & technical consulting services	20	13 403	4 190	1 258	91	23.7	1.0
54161	Management consulting services	14	11 124	3 610	1 032	61	13.9	1.2
541611	Administrative management & general management consulting service	9	8 741	2 923	811	40	1.0	.9
5418	Advertising & related services	14	D	D	D	c	D	D
54189	Other services related to advertising	4	D	D	D	c	D	D
541890	Other services related to advertising	4	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	c	D	D
	WEST PEORIA, IL *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WHEATON, IL							
54	**Professional, scientific, & technical services**	**381**	**191 869**	**82 100**	**16 848**	**1 859**	**34.2**	**4.2**
541	Professional, scientific, & technical services	381	191 869	82 100	16 848	1 859	34.2	4.2
5411	Legal services	143	71 378	31 751	6 077	708	23.3	5.6
54111	Offices of lawyers	136	68 821	30 553	5 871	673	24.0	4.2
541110	Offices of lawyers	136	68 821	30 553	5 871	673	24.0	4.2
5411101	Offices of lawyers (except legal aid societies)	136	68 821	30 553	5 871	673	24.0	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	15 381	6 959	1 458	199	54.2	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	15 381	6 959	1 458	199	54.2	5.6
541211	Offices of certified public accountants	26	11 941	5 863	1 251	159	47.1	6.9
541219	Other accounting services	9	3 440	1 096	207	40	78.5	1.0
5413	Architectural, engineering, & related services	35	29 401	12 313	2 693	255	37.8	1.1
54131	Architectural services	11	6 715	2 895	609	62	23.4	.9
541310	Architectural services	11	6 715	2 895	609	62	23.4	.9
54133	Engineering services	19	18 865	7 952	1 916	155	50.6	–
541330	Engineering services	19	18 865	7 952	1 916	155	50.6	–
54135	Building inspection services	3	D	D	D	b	D	D
541350	Building inspection services	3	D	D	D	b	D	D
5414	Specialized design services	17	4 088	1 134	238	36	44.1	–
54143	Graphic design services	10	2 073	824	198	26	64.0	–
541430	Graphic design services	10	2 073	824	198	26	64.0	–
5415	Computer systems design & related services	70	37 271	19 107	3 734	311	16.2	4.0
54151	Computer systems design & related services	70	37 271	19 107	3 734	311	16.2	4.0
541511	Custom computer programming services	32	25 723	13 214	2 698	207	6.5	.8
541512	Computer systems design services	28	5 922	2 915	445	49	51.8	19.9
5415122	Computer systems consultants (except systems integrators)	24	5 386	2 718	409	44	53.6	21.0
541519	Other computer related services	10	5 626	2 978	591	55	23.3	1.8
5416	Management, scientific, & technical consulting services	51	26 700	8 830	2 192	238	74.8	2.2
54161	Management consulting services	37	18 521	5 858	1 567	174	80.1	3.2
541611	Administrative management & general management consulting service	12	7 910	1 473	540	52	91.8	–
541612	Human resources & executive search consulting services	11	5 058	3 145	784	74	68.5	11.7
5416122	Executive placement services	5	3 739	2 544	687	62	57.3	15.9
541613	Marketing consulting services	12	D	D	D	b	D	D
54162	Environmental consulting services	6	5 892	2 258	504	51	70.3	–
541620	Environmental consulting services	6	5 892	2 258	504	51	70.3	–
5418	Advertising & related services	20	5 253	1 253	310	89	22.5	3.9
54189	Other services related to advertising	4	1 907	283	153	6	9.7	–
541890	Other services related to advertising	4	1 907	283	153	6	9.7	–
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	WHEELING, IL *							
54	**Professional, scientific, & technical services**	**144**	**124 361**	**45 368**	**10 181**	**1 022**	**24.5**	**3.6**
541	Professional, scientific, & technical services	144	124 361	45 368	10 181	1 022	24.5	3.6
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	5 737	2 458	373	54	22.2	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	5 737	2 458	373	54	22.2	3.6
5413	Architectural, engineering, & related services	24	16 899	6 983	1 392	167	36.6	12.5
54133	Engineering services	12	8 711	3 245	697	86	47.5	24.2
541330	Engineering services	12	8 711	3 245	697	86	47.5	24.2
54138	Testing laboratories	5	6 038	2 807	594	68	21.1	–
541380	Testing laboratories	5	6 038	2 807	594	68	21.1	–
5414	Specialized design services	9	6 195	1 903	479	42	24.7	–
54143	Graphic design services	9	6 195	1 903	479	42	24.7	–
541430	Graphic design services	9	6 195	1 903	479	42	24.7	–
5414301	Graphic design services (except commercial art & medical artists)	8	D	D	D	b	D	D
5415	Computer systems design & related services	36	65 644	26 389	6 402	435	7.4	1.7
54151	Computer systems design & related services	36	65 644	26 389	6 402	435	7.4	1.7
541512	Computer systems design services	14	D	D	D	e	D	D
5415121	Computer systems integrators	5	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	32	14 378	4 050	731	92	79.9	5.6
54161	Management consulting services	29	D	D	D	b	D	D
541613	Marketing consulting services	13	5 272	1 557	247	28	73.0	2.4
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	12	10 407	1 675	380	63	31.7	1.5
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WHEELING, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**144**	**124 361**	**45 368**	**10 181**	**1 022**	**24.5**	**3.6**
541	Professional, scientific, & technical services	144	124 361	45 368	10 181	1 022	24.5	3.6
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	5 737	2 458	373	54	22.2	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	5 737	2 458	373	54	22.2	3.6
5413	Architectural, engineering, & related services	24	16 899	6 983	1 392	167	36.6	12.5
54133	Engineering services	12	8 711	3 245	697	86	47.5	24.2
541330	Engineering services	12	8 711	3 245	697	86	47.5	24.2
54138	Testing laboratories	5	6 038	2 807	594	68	21.1	–
541380	Testing laboratories	5	6 038	2 807	594	68	21.1	–
5414	Specialized design services	9	6 195	1 903	479	42	24.7	–
54143	Graphic design services	9	6 195	1 903	479	42	24.7	–
541430	Graphic design services	9	6 195	1 903	479	42	24.7	–
5414301	Graphic design services (except commercial art & medical artists)	8	D	D	D	b	D	D
5415	Computer systems design & related services	36	65 644	26 389	6 402	435	7.4	1.7
54151	Computer systems design & related services	36	65 644	26 389	6 402	435	7.4	1.7
541512	Computer systems design services	14	D	D	D	e	D	D
5415121	Computer systems integrators	5	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	32	14 378	4 050	731	92	79.9	5.6
54161	Management consulting services	29	D	D	D	b	D	D
541613	Marketing consulting services	13	5 272	1 557	247	28	73.0	2.4
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	12	10 407	1 675	380	63	31.7	1.5
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	c	D	D
	WHITE HALL, IL							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	WILLOWBROOK, IL							
54	**Professional, scientific, & technical services**	**52**	**31 276**	**13 621**	**2 499**	**284**	**37.6**	**3.5**
541	Professional, scientific, & technical services	52	31 276	13 621	2 499	284	37.6	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	5 805	3 052	448	76	39.1	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	5 805	3 052	448	76	39.1	2.0
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	14 813	6 704	1 262	131	22.9	–
54133	Engineering services	6	13 669	6 181	1 152	112	19.7	–
541330	Engineering services	6	13 669	6 181	1 152	112	19.7	–
5415	Computer systems design & related services	11	4 545	1 642	316	27	61.4	21.8
54151	Computer systems design & related services	11	4 545	1 642	316	27	61.4	21.8
5418	Advertising & related services	2	D	D	D	a	D	D
	WILLOW SPRINGS, IL							
54	**Professional, scientific, & technical services**	**18**	**9 331**	**3 620**	**679**	**108**	**52.6**	**–**
541	Professional, scientific, & technical services	18	9 331	3 620	679	108	52.6	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	3 809	1 664	414	46	10.7	–
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WILMETTE, IL							
54	**Professional, scientific, & technical services**	**146**	**36 583**	**15 585**	**2 639**	**258**	**57.9**	**2.3**
541	Professional, scientific, & technical services	146	36 583	15 585	2 639	258	57.9	2.3
5411	Legal services	17	3 242	1 135	163	28	72.6	10.3
54111	Offices of lawyers	17	3 242	1 135	163	28	72.6	10.3
541110	Offices of lawyers	17	3 242	1 135	163	28	72.6	10.3
5411101	Offices of lawyers (except legal aid societies)	17	3 242	1 135	163	28	72.6	10.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	7 197	3 564	808	80	36.8	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	7 197	3 564	808	80	36.8	2.7
541211	Offices of certified public accountants	14	5 214	2 714	599	60	24.5	.5
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	D	D	D	a	D	D
5414	Specialized design services	7	1 458	582	69	6	50.5	–
5415	Computer systems design & related services	24	8 639	3 883	690	51	73.5	1.4
54151	Computer systems design & related services	24	8 639	3 883	690	51	73.5	1.4
5416	Management, scientific, & technical consulting services	30	10 333	4 271	450	44	56.4	.8
54161	Management consulting services	22	8 894	4 038	390	34	49.7	.5
541613	Marketing consulting services	6	5 155	1 757	199	14	41.6	–
5418	Advertising & related services	21	2 772	1 062	187	17	55.1	3.1
5419	Other professional, scientific, & technical services	7	D	D	D	a	D	D
	WILMINGTON, IL							
54	**Professional, scientific, & technical services**	**5**	**1 107**	**217**	**62**	**19**	**75.5**	**–**
541	Professional, scientific, & technical services	5	1 107	217	62	19	75.5	–
	WINFIELD, IL							
54	**Professional, scientific, & technical services**	**29**	**12 178**	**6 154**	**1 626**	**140**	**21.4**	**10.6**
541	Professional, scientific, & technical services	29	12 178	6 154	1 626	140	21.4	10.6
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	WINNETKA, IL							
54	**Professional, scientific, & technical services**	**62**	**18 869**	**5 605**	**1 235**	**100**	**42.4**	**22.2**
541	Professional, scientific, & technical services	62	18 869	5 605	1 235	100	42.4	22.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	975	264	34	5	82.7	17.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	975	264	34	5	82.7	17.3
5414	Specialized design services	8	3 738	224	42	15	88.5	–
54141	Interior design services	7	D	D	D	a	D	D
541410	Interior design services	7	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	21	9 785	3 062	784	46	20.5	32.4
54161	Management consulting services	20	D	D	D	b	D	D
541611	Administrative management & general management consulting service	15	8 594	2 417	677	22	12.4	36.9
	WINTHROP HARBOR, IL							
54	**Professional, scientific, & technical services**	**8**	**1 362**	**556**	**125**	**18**	**98.0**	**2.0**
541	Professional, scientific, & technical services	8	1 362	556	125	18	98.0	2.0
	WOOD DALE, IL							
54	**Professional, scientific, & technical services**	**48**	**114 947**	**24 830**	**5 682**	**1 539**	**18.5**	**9.4**
541	Professional, scientific, & technical services	48	114 947	24 830	5 682	1 539	18.5	9.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	22 992	13 658	2 999	1 198	78.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	22 992	13 658	2 999	1 198	78.1	–
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	a	D	D
5414	Specialized design services	6	2 411	786	191	19	6.2	12.4
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	7	11 169	4 306	1 041	110	8.7	10.5
54161	Management consulting services	7	11 169	4 306	1 041	110	8.7	10.5
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	c	D	D
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WOODRIDGE, IL *							
54	**Professional, scientific, & technical services**	**49**	**22 900**	**11 596**	**2 154**	**208**	**29.5**	**3.9**
541	Professional, scientific, & technical services	49	22 900	11 596	2 154	208	29.5	3.9
5413	Architectural, engineering, & related services	7	2 954	1 556	331	55	99.8	–
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	24	16 653	9 166	1 652	123	16.0	1.9
54151	Computer systems design & related services	24	16 653	9 166	1 652	123	16.0	1.9
541511	Custom computer programming services	14	14 753	8 185	1 445	107	9.4	1.3
	WOODRIDGE, IL (COOK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	WOODRIDGE, IL (DUPAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**48**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	48	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	2 954	1 556	331	55	99.8	–
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	24	16 653	9 166	1 652	123	16.0	1.9
54151	Computer systems design & related services	24	16 653	9 166	1 652	123	16.0	1.9
541511	Custom computer programming services	14	14 753	8 185	1 445	107	9.4	1.3
	WOOD RIVER, IL							
54	**Professional, scientific, & technical services**	**20**	**17 628**	**7 053**	**1 673**	**291**	**16.0**	**–**
541	Professional, scientific, & technical services	20	17 628	7 053	1 673	291	16.0	–
5411	Legal services	9	13 931	5 730	1 259	126	8.0	–
54111	Offices of lawyers	9	13 931	5 730	1 259	126	8.0	–
541110	Offices of lawyers	9	13 931	5 730	1 259	126	8.0	–
5411101	Offices of lawyers (except legal aid societies)	9	13 931	5 730	1 259	126	8.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
	WOODSTOCK, IL							
54	**Professional, scientific, & technical services**	**65**	**18 249**	**5 870**	**1 342**	**261**	**42.0**	**3.1**
541	Professional, scientific, & technical services	65	18 249	5 870	1 342	261	42.0	3.1
5411	Legal services	28	9 052	2 762	653	113	25.7	3.9
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 094	651	127	39	79.3	10.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 094	651	127	39	79.3	10.6
5413	Architectural, engineering, & related services	6	1 528	696	170	23	51.8	–
5416	Management, scientific, & technical consulting services	7	3 271	1 300	273	60	20.5	–
	WORTH, IL							
54	**Professional, scientific, & technical services**	**8**	**1 615**	**551**	**122**	**28**	**100.0**	**–**
541	Professional, scientific, & technical services	8	1 615	551	122	28	100.0	–
	YORKVILLE, IL							
54	**Professional, scientific, & technical services**	**12**	**2 100**	**783**	**155**	**39**	**48.0**	**10.1**
541	Professional, scientific, & technical services	12	2 100	783	155	39	48.0	10.1
	ZION, IL							
54	**Professional, scientific, & technical services**	**11**	**6 146**	**1 106**	**98**	**32**	**11.8**	**4.2**
541	Professional, scientific, & technical services	11	6 146	1 106	98	32	11.8	4.2
5415	Computer systems design & related services	2	D	D	D	a	D	D
54151	Computer systems design & related services	2	D	D	D	a	D	D
	BALANCE OF ADAMS COUNTY, IL							
54	**Professional, scientific, & technical services**	**16**	**5 451**	**2 290**	**473**	**62**	**10.0**	**6.7**
541	Professional, scientific, & technical services	16	5 451	2 290	473	62	10.0	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 348	1 177	261	37	9.1	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 348	1 177	261	37	9.1	7.6
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ALEXANDER COUNTY, IL							
54	**Professional, scientific, & technical services**	**4**	**280**	**78**	**28**	**14**	**100.0**	**–**
	BALANCE OF BOONE COUNTY, IL							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	BALANCE OF BROWN COUNTY, IL							
54	**Professional, scientific, & technical services**	**7**	**605**	**98**	**29**	**15**	**61.3**	**19.7**
	BALANCE OF BUREAU COUNTY, IL							
54	**Professional, scientific, & technical services**	**7**	**902**	**413**	**89**	**13**	**66.5**	**–**
541	Professional, scientific, & technical services	7	902	413	89	13	66.5	–
	BALANCE OF CALHOUN COUNTY, IL							
54	**Professional, scientific, & technical services**	**6**	**408**	**74**	**19**	**9**	**81.6**	**18.4**
	BALANCE OF CARROLL COUNTY, IL							
54	**Professional, scientific, & technical services**	**13**	**1 459**	**393**	**101**	**25**	**51.3**	**–**
541	Professional, scientific, & technical services	13	1 459	393	101	25	51.3	–
	BALANCE OF CASS COUNTY, IL							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	a	D	D
	BALANCE OF CHAMPAIGN COUNTY, IL							
54	**Professional, scientific, & technical services**	**49**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	BALANCE OF CHRISTIAN COUNTY, IL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CLARK COUNTY, IL							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CLAY COUNTY, IL							
54	**Professional, scientific, & technical services**	**9**	**4 008**	**1 233**	**243**	**45**	**88.6**	**5.6**
541	Professional, scientific, & technical services	9	4 008	1 233	243	45	88.6	5.6
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	BALANCE OF CLINTON COUNTY, IL							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	BALANCE OF COLES COUNTY, IL							
54	**Professional, scientific, & technical services**	**9**	**684**	**245**	**66**	**14**	**50.7**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF COOK COUNTY, IL							
54	**Professional, scientific, & technical services**	**225**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	225	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	D	D	D	b	D	D
5413	Architectural, engineering, & related services	39	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5414	Specialized design services	18	D	D	D	b	D	D
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	9	D	D	D	b	D	D
541430	Graphic design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	43	D	D	D	b	D	D
54151	Computer systems design & related services	43	D	D	D	b	D	D
541512	Computer systems design services	20	7 552	3 007	551	55	89.7	2.7
5415122	Computer systems consultants (except systems integrators)	13	5 026	2 140	340	34	98.6	1.4
5416	Management, scientific, & technical consulting services	55	D	D	D	c	D	D
54161	Management consulting services	46	D	D	D	c	D	D
541611	Administrative management & general management consulting service	23	D	D	D	b	D	D
541612	Human resources & executive search consulting services	7	5 405	3 072	459	82	49.8	49.8
5416122	Executive placement services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	8	4 167	1 535	295	19	78.8	–
541690	Other scientific & technical consulting services	8	4 167	1 535	295	19	78.8	–
5418	Advertising & related services	18	D	D	D	c	D	D
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
	BALANCE OF CRAWFORD COUNTY, IL							
54	**Professional, scientific, & technical services**	**6**	**415**	**75**	**20**	**8**	**77.8**	**–**
	BALANCE OF CUMBERLAND COUNTY, IL							
54	**Professional, scientific, & technical services**	**6**	**877**	**205**	**35**	**11**	**53.9**	**16.5**
541	Professional, scientific, & technical services	6	877	205	35	11	53.9	16.5
	BALANCE OF DEKALB COUNTY, IL							
54	**Professional, scientific, & technical services**	**23**	**3 734**	**1 109**	**207**	**38**	**61.9**	**28.2**
541	Professional, scientific, & technical services	23	3 734	1 109	207	38	61.9	28.2
	BALANCE OF DE WITT COUNTY, IL							
54	**Professional, scientific, & technical services**	**7**	**853**	**225**	**42**	**13**	**43.0**	**–**
	BALANCE OF DOUGLAS COUNTY, IL							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF DUPAGE COUNTY, IL							
54	**Professional, scientific, & technical services**	**390**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	390	D	D	D	h	D	D
5411	Legal services	28	D	D	D	c	D	D
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	D	D	D	e	D	D
541211	Offices of certified public accountants	27	D	D	D	c	D	D
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	69	D	D	D	e	D	D
54131	Architectural services	17	D	D	D	c	D	D
541310	Architectural services	17	D	D	D	c	D	D
54133	Engineering services	40	D	D	D	c	D	D
541330	Engineering services	40	D	D	D	c	D	D
5414	Specialized design services	17	D	D	D	b	D	D
54143	Graphic design services	9	3 738	456	100	20	81.5	–
541430	Graphic design services	9	3 738	456	100	20	81.5	–
5414301	Graphic design services (except commercial art & medical artists)	7	D	D	D	a	D	D
5415	Computer systems design & related services	121	D	D	D	g	D	D
54151	Computer systems design & related services	121	D	D	D	g	D	D
541511	Custom computer programming services	54	D	D	D	f	D	D
541512	Computer systems design services	50	D	D	D	f	D	D
5415121	Computer systems integrators	19	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	31	D	D	D	c	D	D
541519	Other computer related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	81	D	D	D	f	D	D
54161	Management consulting services	67	D	D	D	f	D	D
541611	Administrative management & general management consulting service	31	D	D	D	f	D	D
541612	Human resources & executive search consulting services	21	10 596	5 740	1 057	90	39.4	.3
5416122	Executive placement services	14	6 923	3 809	630	61	45.6	–
541613	Marketing consulting services	8	4 080	1 970	352	28	10.2	.1
5418	Advertising & related services	16	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	BALANCE OF EDGAR COUNTY, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
	BALANCE OF EDWARDS COUNTY, IL							
54	**Professional, scientific, & technical services**	**8**	**735**	**141**	**53**	**15**	**86.4**	**–**
	BALANCE OF EFFINGHAM COUNTY, IL							
54	**Professional, scientific, & technical services**	**8**	**602**	**186**	**48**	**13**	**82.4**	**17.6**
	BALANCE OF FAYETTE COUNTY, IL							
54	**Professional, scientific, & technical services**	**4**	**265**	**110**	**34**	**8**	**100.0**	**–**
	BALANCE OF FORD COUNTY, IL							
54	**Professional, scientific, & technical services**	**4**	**291**	**87**	**20**	**7**	**61.2**	**38.8**
	BALANCE OF FRANKLIN COUNTY, IL							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FULTON COUNTY, IL							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GALLATIN COUNTY, IL							
54	**Professional, scientific, & technical services**	**7**	**655**	**329**	**82**	**14**	**37.7**	**14.5**
	BALANCE OF GREENE COUNTY, IL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF GRUNDY COUNTY, IL							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
	BALANCE OF HANCOCK COUNTY, IL							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HARDIN COUNTY, IL							
54	**Professional, scientific, & technical services**	**5**	**262**	**57**	**14**	**9**	**43.1**	**55.3**
	BALANCE OF HENDERSON COUNTY, IL							
54	**Professional, scientific, & technical services**	**5**	**716**	**139**	**37**	**15**	**88.1**	**8.4**
	BALANCE OF HENRY COUNTY, IL							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
	BALANCE OF IROQUOIS COUNTY, IL							
54	**Professional, scientific, & technical services**	**12**	**1 476**	**497**	**121**	**24**	**77.2**	**12.9**
541	Professional, scientific, & technical services	12	1 476	497	121	24	77.2	12.9
	BALANCE OF JACKSON COUNTY, IL							
54	**Professional, scientific, & technical services**	**19**	**4 926**	**2 218**	**517**	**102**	**65.7**	**5.9**
541	Professional, scientific, & technical services	19	4 926	2 218	517	102	65.7	5.9
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BALANCE OF JASPER COUNTY, IL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
	BALANCE OF JEFFERSON COUNTY, IL							
54	**Professional, scientific, & technical services**	**14**	**1 964**	**627**	**144**	**31**	**58.2**	**–**
541	Professional, scientific, & technical services	14	1 964	627	144	31	58.2	–
	BALANCE OF JERSEY COUNTY, IL							
54	**Professional, scientific, & technical services**	**3**	**168**	**89**	**1**	**1**	**100.0**	**–**
	BALANCE OF JO DAVIESS COUNTY, IL							
54	**Professional, scientific, & technical services**	**26**	**3 111**	**1 363**	**222**	**37**	**60.6**	**3.1**
541	Professional, scientific, & technical services	26	3 111	1 363	222	37	60.6	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
	BALANCE OF JOHNSON COUNTY, IL							
54	**Professional, scientific, & technical services**	**12**	**3 129**	**944**	**215**	**55**	**22.6**	**3.4**
541	Professional, scientific, & technical services	12	3 129	944	215	55	22.6	3.4

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF KANE COUNTY, IL							
54	**Professional, scientific, & technical services**	**152**	**32 938**	**12 762**	**2 712**	**333**	**68.6**	**3.5**
541	Professional, scientific, & technical services	152	32 938	12 762	2 712	333	68.6	3.5
5411	Legal services	12	3 174	1 416	283	33	61.8	–
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	36	D	D	D	c	D	D
5414	Specialized design services	11	2 614	1 081	222	36	34.1	7.2
5415	Computer systems design & related services	32	5 306	1 781	367	33	76.1	4.1
54151	Computer systems design & related services	32	5 306	1 781	367	33	76.1	4.1
5416	Management, scientific, & technical consulting services	29	D	D	D	b	D	D
54161	Management consulting services	24	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	BALANCE OF KANKAKEE COUNTY, IL							
54	**Professional, scientific, & technical services**	**17**	**2 794**	**1 273**	**298**	**52**	**22.4**	**2.0**
541	Professional, scientific, & technical services	17	2 794	1 273	298	52	22.4	2.0
5418	Advertising & related services	3	D	D	D	b	D	D
	BALANCE OF KENDALL COUNTY, IL							
54	**Professional, scientific, & technical services**	**11**	**1 357**	**448**	**84**	**14**	**91.2**	**–**
541	Professional, scientific, & technical services	11	1 357	448	84	14	91.2	–
	BALANCE OF LAKE COUNTY, IL							
54	**Professional, scientific, & technical services**	**248**	**173 282**	**75 560**	**16 767**	**1 457**	**26.0**	**1.5**
541	Professional, scientific, & technical services	248	173 282	75 560	16 767	1 457	26.0	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	D	D	D	b	D	D
5413	Architectural, engineering, & related services	49	D	D	D	e	D	D
54133	Engineering services	28	D	D	D	e	D	D
541330	Engineering services	28	D	D	D	e	D	D
5415	Computer systems design & related services	59	D	D	D	f	D	D
54151	Computer systems design & related services	59	D	D	D	f	D	D
541512	Computer systems design services	33	D	D	D	e	D	D
5415121	Computer systems integrators	9	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	24	11 112	5 425	1 073	81	34.6	2.6
5416	Management, scientific, & technical consulting services	62	D	D	D	e	D	D
54161	Management consulting services	49	D	D	D	c	D	D
541611	Administrative management & general management consulting service	25	D	D	D	b	D	D
541612	Human resources & executive search consulting services	12	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	8	D	D	D	b	D	D
541613	Marketing consulting services	9	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	19	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	BALANCE OF LA SALLE COUNTY, IL							
54	**Professional, scientific, & technical services**	**13**	**3 632**	**1 898**	**303**	**65**	**42.6**	**1.2**
541	Professional, scientific, & technical services	13	3 632	1 898	303	65	42.6	1.2
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BALANCE OF LAWRENCE COUNTY, IL							
54	**Professional, scientific, & technical services**	**7**	**1 167**	**475**	**110**	**22**	**100.0**	**–**
541	Professional, scientific, & technical services	7	1 167	475	110	22	100.0	–
	BALANCE OF LEE COUNTY, IL							
54	**Professional, scientific, & technical services**	**9**	**2 664**	**1 645**	**374**	**45**	**12.5**	**–**
541	Professional, scientific, & technical services	9	2 664	1 645	374	45	12.5	–
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	BALANCE OF LIVINGSTON COUNTY, IL							
54	**Professional, scientific, & technical services**	**6**	**467**	**196**	**45**	**13**	**96.4**	**3.6**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LOGAN COUNTY, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MCDONOUGH COUNTY, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MCHENRY COUNTY, IL							
54	**Professional, scientific, & technical services**	**147**	**53 298**	**17 498**	**3 375**	**403**	**30.8**	**5.4**
541	Professional, scientific, & technical services	147	53 298	17 498	3 375	403	30.8	5.4
5411	Legal services	12	3 489	1 327	311	40	12.0	.7
54111	Offices of lawyers	12	3 489	1 327	311	40	12.0	.7
541110	Offices of lawyers	12	3 489	1 327	311	40	12.0	.7
5411101	Offices of lawyers (except legal aid societies)	12	3 489	1 327	311	40	12.0	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 320	459	54	25	65.0	34.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 320	459	54	25	65.0	34.4
5413	Architectural, engineering, & related services	35	16 594	7 710	1 574	174	17.2	2.7
54133	Engineering services	18	11 449	5 660	1 124	110	11.1	1.1
541330	Engineering services	18	11 449	5 660	1 124	110	11.1	1.1
5415	Computer systems design & related services	20	3 685	1 119	205	26	86.6	10.1
54151	Computer systems design & related services	20	3 685	1 119	205	26	86.6	10.1
5416	Management, scientific, & technical consulting services	37	20 391	4 633	815	77	20.7	–
54161	Management consulting services	28	D	D	D	b	D	D
541611	Administrative management & general management consulting service	9	D	D	D	b	D	D
5418	Advertising & related services	15	D	D	D	b	D	D
54189	Other services related to advertising	3	2 188	399	77	17	D	51.0
541890	Other services related to advertising	3	2 188	399	77	17	D	51.0
	BALANCE OF MCLEAN COUNTY, IL							
54	**Professional, scientific, & technical services**	**29**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	29	D	D	D	c	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D
	BALANCE OF MACON COUNTY, IL							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	BALANCE OF MACOUPIN COUNTY, IL							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	BALANCE OF MADISON COUNTY, IL							
54	**Professional, scientific, & technical services**	**36**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	36	D	D	D	c	D	D
5411	Legal services	9	3 174	1 087	127	21	52.1	5.7
54111	Offices of lawyers	8	D	D	D	a	D	D
541110	Offices of lawyers	8	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	a	D	D
5413	Architectural, engineering, & related services	5	2 359	1 209	299	67	12.9	7.5
	BALANCE OF MARION COUNTY, IL							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	BALANCE OF MARSHALL COUNTY, IL							
54	**Professional, scientific, & technical services**	**9**	**1 149**	**223**	**48**	**13**	**74.1**	**1.0**
541	Professional, scientific, & technical services	9	1 149	223	48	13	74.1	1.0
	BALANCE OF MASON COUNTY, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MASSAC COUNTY, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MENARD COUNTY, IL							
54	**Professional, scientific, & technical services**	**18**	**3 170**	**1 186**	**378**	**40**	**37.0**	**29.8**
541	Professional, scientific, & technical services	18	3 170	1 186	378	40	37.0	29.8
	BALANCE OF MERCER COUNTY, IL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MONROE COUNTY, IL							
54	**Professional, scientific, & technical services**	**9**	**879**	**356**	**53**	**14**	**66.7**	**18.4**
541	Professional, scientific, & technical services	9	879	356	53	14	66.7	18.4
	BALANCE OF MONTGOMERY COUNTY, IL							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	BALANCE OF MORGAN COUNTY, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MOULTRIE COUNTY, IL							
54	**Professional, scientific, & technical services**	**9**	**1 920**	**339**	**66**	**22**	**31.4**	**2.0**
541	Professional, scientific, & technical services	9	1 920	339	66	22	31.4	2.0
	BALANCE OF OGLE COUNTY, IL							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
	BALANCE OF PEORIA COUNTY, IL							
54	**Professional, scientific, & technical services**	**26**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	26	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
	BALANCE OF PERRY COUNTY, IL							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PIATT COUNTY, IL							
54	**Professional, scientific, & technical services**	**9**	**973**	**348**	**90**	**16**	**63.9**	**9.7**
541	Professional, scientific, & technical services	9	973	348	90	16	63.9	9.7
	BALANCE OF PIKE COUNTY, IL							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF POPE COUNTY, IL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PULASKI COUNTY, IL							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	BALANCE OF PUTNAM COUNTY, IL							
54	**Professional, scientific, & technical services**	**5**	**1 027**	**290**	**75**	**22**	**34.2**	**–**
541	Professional, scientific, & technical services	5	1 027	290	75	22	34.2	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF RANDOLPH COUNTY, IL							
54	**Professional, scientific, & technical services**	**7**	**1 510**	**864**	**154**	**25**	**28.5**	**–**
541	Professional, scientific, & technical services	7	1 510	864	154	25	28.5	–
	BALANCE OF ROCK ISLAND COUNTY, IL							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ST. CLAIR COUNTY, IL							
54	**Professional, scientific, & technical services**	**51**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	51	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	D	D	D	c	D	D
5415	Computer systems design & related services	14	12 947	6 734	1 559	108	7.8	14.2
54151	Computer systems design & related services	14	12 947	6 734	1 559	108	7.8	14.2
	BALANCE OF SALINE COUNTY, IL							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
5411	Legal services	1	D	D	D	a	D	D
54111	Offices of lawyers	1	D	D	D	a	D	D
541110	Offices of lawyers	1	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies)	1	D	D	D	a	D	D
	BALANCE OF SANGAMON COUNTY, IL							
54	**Professional, scientific, & technical services**	**54**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	54	D	D	D	c	D	D
5413	Architectural, engineering, & related services	17	D	D	D	c	D	D
5415	Computer systems design & related services	8	D	D	D	b	D	D
54151	Computer systems design & related services	8	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
	BALANCE OF SCOTT COUNTY, IL							
54	**Professional, scientific, & technical services**	**6**	**561**	**141**	**35**	**15**	**75.0**	**14.1**
	BALANCE OF SHELBY COUNTY, IL							
54	**Professional, scientific, & technical services**	**8**	**1 460**	**451**	**111**	**31**	**94.7**	**.9**
541	Professional, scientific, & technical services	8	1 460	451	111	31	94.7	.9
	BALANCE OF STARK COUNTY, IL							
54	**Professional, scientific, & technical services**	**7**	**1 822**	**662**	**210**	**64**	**75.2**	**5.8**
541	Professional, scientific, & technical services	7	1 822	662	210	64	75.2	5.8
	BALANCE OF STEPHENSON COUNTY, IL							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	a	D	D
	BALANCE OF TAZEWELL COUNTY, IL							
54	**Professional, scientific, & technical services**	**23**	**7 121**	**4 269**	**1 036**	**103**	**31.0**	**2.7**
541	Professional, scientific, & technical services	23	7 121	4 269	1 036	103	31.0	2.7
5416	Management, scientific, & technical consulting services	8	D	D	D	b	D	D
54161	Management consulting services	6	D	D	D	b	D	D
	BALANCE OF UNION COUNTY, IL							
54	**Professional, scientific, & technical services**	**7**	**1 502**	**526**	**126**	**25**	**72.5**	**11.4**
541	Professional, scientific, & technical services	7	1 502	526	126	25	72.5	11.4
	BALANCE OF VERMILION COUNTY, IL							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF WABASH COUNTY, IL							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WARREN COUNTY, IL							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WASHINGTON COUNTY, IL							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WAYNE COUNTY, IL							
54	**Professional, scientific, & technical services**	**4**	**826**	**207**	**45**	**10**	**33.1**	**44.2**
	BALANCE OF WHITE COUNTY, IL							
54	**Professional, scientific, & technical services**	**6**	**505**	**163**	**44**	**17**	**78.2**	**6.9**
	BALANCE OF WHITESIDE COUNTY, IL							
54	**Professional, scientific, & technical services**	**14**	**1 044**	**320**	**87**	**16**	**66.3**	**11.3**
541	Professional, scientific, & technical services	14	1 044	320	87	16	66.3	11.3
	BALANCE OF WILL COUNTY, IL							
54	**Professional, scientific, & technical services**	**160**	**55 033**	**21 201**	**4 551**	**525**	**44.1**	**7.4**
541	Professional, scientific, & technical services	160	55 033	21 201	4 551	525	44.1	7.4
5411	Legal services	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	4 116	1 953	484	79	54.1	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	4 116	1 953	484	79	54.1	4.3
5413	Architectural, engineering, & related services	30	14 655	7 121	1 260	125	43.4	5.8
54131	Architectural services	5	6 476	3 555	506	39	16.2	–
541310	Architectural services	5	6 476	3 555	506	39	16.2	–
5415	Computer systems design & related services	31	10 090	3 990	758	58	49.6	1.2
54151	Computer systems design & related services	31	10 090	3 990	758	58	49.6	1.2
5416	Management, scientific, & technical consulting services	25	D	D	D	b	D	D
54161	Management consulting services	15	2 943	1 142	260	30	66.4	–
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
54169	Other scientific & technical consulting services	7	D	D	D	a	D	D
541690	Other scientific & technical consulting services	7	D	D	D	a	D	D
5417	Scientific research & development services	3	D	D	D	b	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
	BALANCE OF WILLIAMSON COUNTY, IL							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
54192	Photographic services	1	D	D	D	b	D	D
541921	Photographic studios, portrait	1	D	D	D	b	D	D
	BALANCE OF WINNEBAGO COUNTY, IL							
54	**Professional, scientific, & technical services**	**67**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	67	D	D	D	e	D	D
5413	Architectural, engineering, & related services	19	D	D	D	c	D	D
54133	Engineering services	13	D	D	D	b	D	D
541330	Engineering services	13	D	D	D	b	D	D
5415	Computer systems design & related services	11	D	D	D	b	D	D
54151	Computer systems design & related services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	D	D	D	b	D	D
54161	Management consulting services	14	D	D	D	b	D	D
	BALANCE OF WOODFORD COUNTY, IL							
54	**Professional, scientific, & technical services**	**17**	**3 183**	**565**	**112**	**38**	**87.8**	**1.4**
541	Professional, scientific, & technical services	17	3 183	565	112	38	87.8	1.4
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

ILLINOIS

Algonquin is in Kane and McHenry Counties.

Arlington Heights is in Cook and Lake Counties; it annexed into Lake County prior to 1990, but this change was not submitted to the Census Bureau until April 1995.

Aurora is in DuPage, Kane, Kendall, and Will Counties; it annexed into Kendall and Will Counties in December 1995.

Barrington is in Cook and Lake Counties.

Barrington Hills is in Cook, Kane, Lake, and McHenry Counties.

Bartlett is in Cook, DuPage, and Kane Counties.

Batavia is in DuPage and Kane Counties.

Bedford Park does not qualify as a "place" for the economic census based on its 1990 population but is included because of its dense concentration of economic activity.

Bensenville is in Cook and DuPage Counties.

Bolingbrook is in DuPage and Will Counties.

Buffalo Grove is in Cook and Lake Counties.

Burr Ridge is in Cook and DuPage Counties.

Casey is in Clark and Cumberland Counties.

Centralia is in Clinton, Marion, and Washington Counties.

Channahon is in Grundy and Will Counties.

Chicago is in Cook and DuPage Counties.

Coal City is in Grundy and Will Counties.

Coal Valley is in Henry and Rock Island Counties.

Collinsville is in Madison and St. Clair Counties.

Colona resulted from the merger of Green Rock (reported in the 1992 Economic Census) and Colona (not populous enough for separate tabulation in the 1992 Economic Census) in May 1995.

Columbia is in Monroe and St. Clair Counties; it annexed into St. Clair County in January 1993.

Deerfield is in Cook and Lake Counties.

Dwight is in Grundy and Livingston Counties.

East Dundee is in Cook and Kane Counties.

Elgin is in Cook and Kane Counties.

Elk Grove Village is in Cook and DuPage Counties.

Elmhurst is in Cook and DuPage Counties; it annexed into Cook County in July 1992.

Fox Lake is in Lake and McHenry Counties.

Fox River Grove is in Lake and McHenry Counties.

Hanover Park is in Cook and DuPage Counties.

Hinsdale is in Cook and DuPage Counties.

Hoffman Estates is in Cook and Kane Counties.

Huntley is in Kane and McHenry Counties.

Island Lake is in Lake and McHenry Counties.

Joliet is in Kendall and Will Counties; it annexed into Kendall County in June 1996.

Lemont is in Cook, DuPage, and Will Counties.

Madison is in Madison and St. Clair Counties.

Marion is in Johnson and Williamson Counties; it annexed into Johnson County in September 1993.

Matteson is in Cook and Will Counties; it annexed into Will County in February 1990, but this change was not submitted to the Census Bureau until May 1995.

Minooka is in Grundy and Will Counties.

Montgomery is in Kane and Kendall Counties.

Naperville is in DuPage and Will Counties.

New Baden is in Clinton and St. Clair Counties.

Oak Brook is in Cook and DuPage Counties.

Orland Park is in Cook and Will Counties; it annexed into Will County in January 1996.

Park Forest is in Cook and Will Counties.

Pekin is in Peoria and Tazewell Counties.

Peoria Heights is in Peoria, Tazewell, and Woodford Counties.

Roselle is in Cook and DuPage Counties.

St. Charles is in DuPage and Kane Counties.

Sandwich is in DeKalb and Kendall Counties.

Sauk Village is in Cook and Will Counties.

Schaumburg is in Cook and DuPage Counties.

Steger is in Cook and Will Counties.

Streator is in La Salle and Livingston Counties.

Tinley Park is in Cook and Will Counties.

University Park is in Cook and Will Counties.

Virden is in Macoupin and Sangamon Counties.

West Peoria was incorporated in November 1993.

Wheeling is in Cook and Lake Counties.

Woodridge is in Cook, DuPage, and Will Counties; it annexed into Cook County in June 1993.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

ILLINOIS

Bloomington—Normal, IL MSA

McLean County, IL

Champaign—Urbana, IL MSA

Champaign County, IL

Chicago, IL PMSA

Cook County, IL
DeKalb County, IL
DuPage County, IL
Grundy County, IL
Kane County, IL
Kendall County, IL
Lake County, IL
McHenry County, IL
Will County, IL

Chicago—Gary—Kenosha, IL—IN—WI CMSA

Chicago, IL PMSA

Cook County, IL
DeKalb County, IL
DuPage County, IL
Grundy County, IL
Kane County, IL
Kendall County, IL
Lake County, IL
McHenry County, IL
Will County, IL

Gary, IN PMSA

Lake County, IN
Porter County, IN

Kankakee, IL PMSA

Kankakee County, IL

Kenosha, WI PMSA

Kenosha County, WI

Davenport—Moline—Rock Island, IA—IL MSA

Henry County, IL
Rock Island County, IL
Scott County, IA

Decatur, IL MSA

Macon County, IL

Kankakee, IL PMSA

Kankakee County, IL

Peoria—Pekin, IL MSA

Peoria County, IL
Tazewell County, IL
Woodford County, IL

Rockford, IL MSA

Boone County, IL
Ogle County, IL
Winnebago County, IL

St. Louis, MO—IL MSA

Clinton County, IL
Jersey County, IL
Madison County, IL
Monroe County, IL
St. Clair County, IL
Franklin County, MO
Jefferson County, MO
Lincoln County, MO
St. Charles County, MO
St. Louis County, MO
Warren County, MO
St. Louis, MO (IC)

Springfield, IL MSA

Menard County, IL
Sangamon County, IL

U.S. Census Bureau, 1997 Economic Census

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Geographic Area Series

USCENSUSBUREAU

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U.S. Department of Commerce
Economics and Statistics Administration
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ECONOMIC CENSUS 1997

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Geographic Area Series

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Statistics Division

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	INDIANA							
54	**Professional, scientific, & technical services**	**9 795**	**5 974 249**	**2 207 493**	**497 741**	**69 393**	**25.6**	**7.0**
541	Professional, scientific, & technical services	9 795	5 974 249	2 207 493	497 741	69 393	25.6	7.0
5411	Legal services	2 799	1 376 647	444 449	97 162	14 161	27.7	4.0
54111	Offices of lawyers	2 557	1 279 155	403 300	88 341	12 495	28.5	3.8
541110	Offices of lawyers	2 557	1 279 155	403 300	88 341	12 495	28.5	3.8
5411101	Offices of lawyers (except legal aid societies)	2 557	1 279 155	403 300	88 341	12 495	28.5	3.8
54119	Other legal services	242	97 492	41 149	8 821	1 666	16.5	6.0
541191	Title abstract & settlement offices	233	96 403	40 658	8 601	1 641	16.2	6.1
541199	All other legal services	9	1 089	491	220	25	40.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 679	842 796	351 714	89 085	15 664	21.7	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 679	842 796	351 714	89 085	15 664	21.7	11.9
541211	Offices of certified public accountants	871	615 539	243 771	58 471	7 601	19.4	12.9
541213	Tax return preparation services	307	55 145	19 703	8 396	4 409	27.3	4.8
541214	Payroll services	47	58 712	29 778	6 658	960	6.6	11.6
541219	Other accounting services	454	113 400	58 462	15 560	2 694	39.0	10.5
5413	Architectural, engineering, & related services	1 607	1 285 824	555 699	124 033	14 409	32.4	5.0
54131	Architectural services	287	206 895	86 331	19 239	2 114	23.7	1.2
541310	Architectural services	287	206 895	86 331	19 239	2 114	23.7	1.2
54133	Engineering services	931	865 697	374 319	82 685	9 129	37.2	5.6
541330	Engineering services	931	865 697	374 319	82 685	9 129	37.2	5.6
54134	Drafting services	46	14 402	8 325	2 103	270	17.7	.4
541340	Drafting services	46	14 402	8 325	2 103	270	17.7	.4
54135	Building inspection services	58	10 565	4 285	892	142	32.8	8.6
541350	Building inspection services	58	10 565	4 285	892	142	32.8	8.6
54136	Geophysical surveying & mapping services	6	3 486	1 810	352	35	29.5	70.5
541360	Geophysical surveying & mapping services	6	3 486	1 810	352	35	29.5	70.5
54137	Surveying & mapping (except geophysical) services	171	90 905	43 996	10 301	1 502	16.5	2.4
541370	Surveying & mapping (except geophysical) services	171	90 905	43 996	10 301	1 502	16.5	2.4
54138	Testing laboratories	108	93 874	36 633	8 461	1 217	24.8	9.3
541380	Testing laboratories	108	93 874	36 633	8 461	1 217	24.8	9.3
5414	Specialized design services	407	190 419	62 116	13 371	2 058	31.1	6.1
54141	Interior design services	170	55 904	10 743	2 334	520	58.9	6.3
541410	Interior design services	170	55 904	10 743	2 334	520	58.9	6.3
54142	Industrial design services	21	32 009	18 251	3 303	508	4.9	.1
541420	Industrial design services	21	32 009	18 251	3 303	508	4.9	.1
54143	Graphic design services	206	99 656	32 068	7 412	983	23.8	7.3
541430	Graphic design services	206	99 656	32 068	7 412	983	23.8	7.3
5414301	Graphic design services (except commercial art & medical artists)	174	80 320	23 711	5 284	807	24.7	9.0
5414302	Commercial art	32	19 336	8 357	2 128	176	20.0	.2
54149	Other specialized design services	10	2 850	1 054	322	47	37.8	24.4
541490	Other specialized design services	10	2 850	1 054	322	47	37.8	24.4
5415	Computer systems design & related services	916	949 946	366 522	84 687	8 216	14.6	7.2
54151	Computer systems design & related services	916	949 946	366 522	84 687	8 216	14.6	7.2
541511	Custom computer programming services	362	257 756	128 434	27 477	2 837	16.2	12.4
541512	Computer systems design services	427	481 103	181 804	41 980	3 991	16.7	6.2
5415121	Computer systems integrators	191	429 789	160 518	37 338	3 390	10.7	5.5
5415122	Computer systems consultants (except systems integrators)	236	51 314	21 286	4 642	601	66.9	11.3
541513	Computer facilities management services	28	182 190	43 797	12 754	1 029	.4	2.9
541519	Other computer related services	99	28 897	12 487	2 476	359	53.4	6.0
5416	Management, scientific, & technical consulting services	1 150	539 299	198 244	40 878	5 447	32.2	11.5
54161	Management consulting services	851	407 582	152 672	30 381	4 088	31.2	9.8
541611	Administrative management & general management consulting service	363	149 395	51 681	11 191	1 176	31.4	12.4
541612	Human resources & executive search consulting services	217	92 874	46 872	9 842	1 450	32.9	12.4
5416121	Actuarial consulting	14	11 748	6 855	1 610	113	1.8	1.5
5416122	Executive placement services	106	48 695	23 943	5 160	622	35.2	13.5
5416123	Human resources & personnel management consulting	97	32 431	16 074	3 072	715	40.8	14.6
541613	Marketing consulting services	170	108 835	35 692	4 623	940	28.9	8.3
541614	Process, physical distribution, & logistics consulting services	57	38 910	10 587	2 815	313	28.5	1.4
541618	Other management consulting services	44	17 568	7 840	1 910	209	40.4	1.8
54162	Environmental consulting services	136	64 702	21 662	5 069	621	45.7	2.8
541620	Environmental consulting services	136	64 702	21 662	5 069	621	45.7	2.8
54169	Other scientific & technical consulting services	163	67 015	23 910	5 428	738	25.0	29.8
541690	Other scientific & technical consulting services	163	67 015	23 910	5 428	738	25.0	29.8
5417	Scientific research & development services	59	136 798	40 819	9 009	1 159	8.9	8.4
54171	R&D in the physical, engineering, & life sciences	52	135 575	40 444	8 926	1 137	8.7	8.5
541710	R&D in the physical, engineering, & life sciences	52	135 575	40 444	8 926	1 137	8.7	8.5
5417101	R&D in the physical & engineering sciences	24	20 796	7 204	1 678	178	23.1	9.0
5417102	Research & development in the life sciences	28	114 779	33 240	7 248	959	6.0	8.4
54172	Research & development in the social sciences & humanities	7	1 223	375	83	22	34.6	–
541720	R&D in the social sciences & humanities	7	1 223	375	83	22	34.6	–

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	INDIANA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	632	455 576	126 321	28 711	4 260	27.3	7.8
54181	Advertising agencies	216	127 667	50 486	11 653	1 365	20.4	3.1
541810	Advertising agencies	216	127 667	50 486	11 653	1 365	20.4	3.1
54182	Public relations agencies	49	23 598	6 612	1 531	215	53.6	4.6
541820	Public relations agencies	49	23 598	6 612	1 531	215	53.6	4.6
54183	Media buying services	11	4 708	1 578	322	36	8.3	17.5
541830	Media buying services	11	4 708	1 578	322	36	8.3	17.5
54184	Media representatives	29	27 019	9 196	2 138	283	7.0	68.0
541840	Media representatives	29	27 019	9 196	2 138	283	7.0	68.0
5418401	Radio & television advertising representatives	14	14 143	4 899	1 180	177	3.4	58.1
5418402	Publishers' advertising representatives	15	12 876	4 297	958	106	11.0	78.9
54185	Display advertising	59	74 075	17 305	4 320	494	8.3	8.8
541850	Display advertising	59	74 075	17 305	4 320	494	8.3	8.8
5418501	Display advertising (except outdoor)	8	3 142	872	217	28	12.5	2.1
5418502	Outdoor advertising services	51	70 933	16 433	4 103	466	8.2	9.1
54186	Direct mail advertising	37	56 601	15 855	3 772	762	37.6	2.4
541860	Direct mail advertising	37	56 601	15 855	3 772	762	37.6	2.4
54187	Advertising material distribution services	10	3 670	1 003	239	34	25.6	26.2
541870	Advertising material distribution services	10	3 670	1 003	239	34	25.6	26.2
54189	Other services related to advertising	221	138 238	24 286	4 736	1 071	39.7	1.8
541890	Other services related to advertising	221	138 238	24 286	4 736	1 071	39.7	1.8
5418902	Advertising specialties goods distributor	119	101 790	16 584	3 155	570	43.9	1.2
5418903	Sign painting & lettering shop	78	18 760	5 171	1 035	254	43.8	4.8
5418909	All other advertising	24	17 688	2 531	546	247	11.7	1.8
5419	Other professional, scientific, & technical services	546	196 944	61 609	10 805	4 019	21.5	5.4
54191	Marketing research & public opinion polling	56	79 927	30 221	4 302	2 161	8.2	6.5
541910	Marketing research & public opinion polling	56	79 927	30 221	4 302	2 161	8.2	6.5
54192	Photographic services	420	96 510	23 913	5 004	1 608	31.7	4.9
541921	Photographic studios, portrait	348	78 095	18 235	3 708	1 354	31.0	5.9
541922	Commercial photography	72	18 415	5 678	1 296	254	34.5	1.0
54193	Translation & interpretation services	12	2 877	732	170	66	50.1	8.5
541930	Translation & interpretation services	12	2 877	732	170	66	50.1	8.5
54199	All other professional, scientific, & technical services	58	17 630	6 743	1 329	184	22.1	2.3
541990	All other professional, scientific, & technical services	58	17 630	6 743	1 329	184	22.1	2.3

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	INDIANA								
54	**Professional, scientific, & technical services**	**70**	**158 890**	**143 243**	**21 327**	**5 099**	**639**	**2.9**	**6.5**
541	Professional, scientific, & technical services	70	158 890	143 243	21 327	5 099	639	2.9	6.5
5411	Legal services	31	14 666	13 212	8 020	1 861	241	15.7	13.1
54111	Offices of lawyers	31	14 666	13 212	8 020	1 861	241	15.7	13.1
541110	Offices of lawyers	31	14 666	13 212	8 020	1 861	241	15.7	13.1
5411102	Legal aid societies & similar legal services	31	14 666	13 212	8 020	1 861	241	15.7	13.1
5417	Scientific research & development services	39	144 224	130 031	13 307	3 238	398	1.6	5.8
54171	R&D in the physical, engineering, & life sciences	29	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	29	D	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	10	D	D	D	D	b	D	D
5417102	Research & development in the life sciences	19	D	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	10	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	10	D	D	D	D	c	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BLOOMINGTON, IN MSA							
54	**Professional, scientific, & technical services**	**196**	**97 047**	**33 981**	**7 507**	**1 360**	**24.9**	**8.1**
541	Professional, scientific, & technical services	196	97 047	33 981	7 507	1 360	24.9	8.1
5411	Legal services	50	22 522	8 675	1 945	328	24.3	2.9
54111	Offices of lawyers	44	20 593	7 698	1 721	290	25.6	3.1
541110	Offices of lawyers	44	20 593	7 698	1 721	290	25.6	3.1
5411101	Offices of lawyers (except legal aid societies)	44	20 593	7 698	1 721	290	25.6	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	11 245	4 878	1 302	371	44.3	27.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	11 245	4 878	1 302	371	44.3	27.9
541211	Offices of certified public accountants	28	8 121	3 637	888	144	48.1	37.9
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	24	14 455	7 148	1 580	201	40.7	17.1
54133	Engineering services	11	10 365	4 789	1 115	142	47.7	–
541330	Engineering services	11	10 365	4 789	1 115	142	47.7	–
5415	Computer systems design & related services	22	10 288	2 827	592	100	19.0	12.0
54151	Computer systems design & related services	22	10 288	2 827	592	100	19.0	12.0
541511	Custom computer programming services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	29	10 242	4 237	881	131	24.9	2.8
54161	Management consulting services	25	D	D	D	b	D	D
541612	Human resources & executive search consulting services	7	3 728	1 890	412	53	45.0	–
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	15	24 818	5 445	1 019	167	7.1	.3
54189	Other services related to advertising	8	14 698	1 822	315	70	11.5	–
541890	Other services related to advertising	8	14 698	1 822	315	70	11.5	–
5418902	Advertising specialties goods distributor	5	13 695	1 425	243	44	11.2	–
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
	CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA							
54	**Professional, scientific, & technical services**	**25 710**	**31 494 413**	**12 091 871**	**2 684 830**	**244 468**	**17.0**	**6.4**
541	Professional, scientific, & technical services	25 710	31 494 413	12 091 871	2 684 830	244 468	17.0	6.4
5411	Legal services	6 073	6 496 918	2 529 622	522 053	43 608	16.9	5.4
54111	Offices of lawyers	5 908	6 372 130	2 483 421	511 688	42 237	17.0	4.8
541110	Offices of lawyers	5 908	6 372 130	2 483 421	511 688	42 237	17.0	4.8
5411101	Offices of lawyers (except legal aid societies)	5 908	6 372 130	2 483 421	511 688	42 237	17.0	4.8
54119	Other legal services	165	124 788	46 201	10 365	1 371	9.7	33.6
541191	Title abstract & settlement offices	122	D	D	D	g	D	D
541199	All other legal services	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3 293	3 150 756	1 315 675	294 913	38 364	13.2	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	3 293	3 150 756	1 315 675	294 913	38 364	13.2	6.8
541211	Offices of certified public accountants	1 907	2 294 903	907 330	202 107	19 737	11.0	4.4
541213	Tax return preparation services	277	58 562	22 969	8 414	5 372	31.1	6.7
541214	Payroll services	106	D	D	D	i	D	D
541219	Other accounting services	1 003	D	D	D	h	D	D
5413	Architectural, engineering, & related services	3 051	4 277 674	1 697 390	384 849	35 278	23.5	4.7
54131	Architectural services	885	688 128	290 976	60 203	6 079	26.0	2.8
541310	Architectural services	885	688 128	290 976	60 203	6 079	26.0	2.8
54133	Engineering services	1 662	3 112 658	1 180 665	273 317	23 352	24.6	4.8
541330	Engineering services	1 662	3 112 658	1 180 665	273 317	23 352	24.6	4.8
54134	Drafting services	70	D	D	D	e	D	D
541340	Drafting services	70	D	D	D	e	D	D
54135	Building inspection services	119	D	D	D	e	D	D
541350	Building inspection services	119	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	159	D	D	D	g	D	D
541370	Surveying & mapping (except geophysical) services	159	D	D	D	g	D	D
54138	Testing laboratories	150	D	D	D	h	D	D
541380	Testing laboratories	150	D	D	D	h	D	D
5414	Specialized design services	1 560	916 321	280 946	62 938	6 770	28.5	6.2
54141	Interior design services	482	D	D	D	g	D	D
541410	Interior design services	482	D	D	D	g	D	D
54142	Industrial design services	77	D	D	D	e	D	D
541420	Industrial design services	77	D	D	D	e	D	D
54143	Graphic design services	977	D	D	D	h	D	D
541430	Graphic design services	977	D	D	D	h	D	D
5414301	Graphic design services (except commercial art & medical artists)	831	D	D	D	h	D	D
5414302	Commercial art	144	D	D	D	e	D	D
54149	Other specialized design services	24	8 522	2 124	428	98	46.7	46.7
541490	Other specialized design services	24	8 522	2 124	428	98	46.7	46.7
5415	Computer systems design & related services	4 010	6 305 394	2 274 563	546 848	37 045	13.8	8.7
54151	Computer systems design & related services	4 010	6 305 394	2 274 563	546 848	37 045	13.8	8.7
541511	Custom computer programming services	1 734	D	D	D	j	D	D
541512	Computer systems design services	1 713	D	D	D	j	D	D
5415121	Computer systems integrators	415	D	D	D	i	D	D
5415122	Computer systems consultants (except systems integrators)	1 298	1 061 038	342 333	77 361	5 737	30.6	16.4
541513	Computer facilities management services	65	D	D	D	i	D	D
541519	Other computer related services	498	D	D	D	g	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	4 327	4 900 555	2 310 996	501 077	41 372	17.4	6.1
54161	Management consulting services	3 585	D	D	D	k	D	D
541611	Administrative management & general management consulting service	1 467	2 423 148	1 271 030	271 987	19 713	10.7	5.4
541612	Human resources & executive search consulting services	997	D	D	D	i	D	D
5416121	Actuarial consulting	47	D	D	D	e	D	D
5416122	Executive placement services	503	D	D	D	h	D	D
5416123	Human resources & personnel management consulting	447	D	D	D	h	D	D
541613	Marketing consulting services	829	D	D	D	i	D	D
541614	Process, physical distribution, & logistics consulting services	181	D	D	D	g	D	D
541618	Other management consulting services	111	D	D	D	e	D	D
54162	Environmental consulting services	223	D	D	D	g	D	D
541620	Environmental consulting services	223	D	D	D	g	D	D
54169	Other scientific & technical consulting services	519	D	D	D	g	D	D
541690	Other scientific & technical consulting services	519	D	D	D	g	D	D
5417	Scientific research & development services	179	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	139	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	139	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	82	D	D	D	f	D	D
5417102	Research & development in the life sciences	57	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	40	D	D	D	f	D	D
541720	R&D in the social sciences & humanities	40	D	D	D	f	D	D
5418	Advertising & related services	2 045	4 033 252	1 205 679	260 638	26 168	15.2	5.9
54181	Advertising agencies	703	1 509 831	674 503	140 427	10 487	7.0	5.7
541810	Advertising agencies	703	1 509 831	674 503	140 427	10 487	7.0	5.7
54182	Public relations agencies	312	D	D	D	g	D	D
541820	Public relations agencies	312	D	D	D	g	D	D
54183	Media buying services	46	D	D	D	e	D	D
541830	Media buying services	46	D	D	D	e	D	D
54184	Media representatives	183	198 147	74 796	17 154	1 732	12.2	16.5
541840	Media representatives	183	198 147	74 796	17 154	1 732	12.2	16.5
5418401	Radio & television advertising representatives	82	89 644	40 358	9 622	1 039	6.4	19.5
5418402	Publishers' advertising representatives	101	108 503	34 438	7 532	693	17.1	14.0
54185	Display advertising	107	D	D	D	g	D	D
541850	Display advertising	107	D	D	D	g	D	D
5418501	Display advertising (except outdoor)	42	175 339	22 942	5 332	1 623	20.3	–
5418502	Outdoor advertising services	65	D	D	D	f	D	D
54186	Direct mail advertising	225	D	D	D	i	D	D
541860	Direct mail advertising	225	D	D	D	i	D	D
54187	Advertising material distribution services	31	D	D	D	e	D	D
541870	Advertising material distribution services	31	D	D	D	e	D	D
54189	Other services related to advertising	438	D	D	D	h	D	D
541890	Other services related to advertising	438	D	D	D	h	D	D
5418902	Advertising specialties goods distributor	254	D	D	D	g	D	D
5418903	Sign painting & lettering shop	134	D	D	D	e	D	D
5418909	All other advertising	48	48 369	15 508	2 933	937	24.6	24.8
5419	Other professional, scientific, & technical services	1 172	D	D	D	j	D	D
54191	Marketing research & public opinion polling	288	630 514	255 312	61 366	8 685	14.0	8.1
541910	Marketing research & public opinion polling	288	630 514	255 312	61 366	8 685	14.0	8.1
54192	Photographic services	708	D	D	D	h	D	D
541921	Photographic studios, portrait	438	D	D	D	g	D	D
541922	Commercial photography	270	176 825	49 430	11 716	1 447	21.0	6.7
54193	Translation & interpretation services	42	12 297	4 001	905	207	22.3	7.0
541930	Translation & interpretation services	42	12 297	4 001	905	207	22.3	7.0
54199	All other professional, scientific, & technical services	134	D	D	D	f	D	D
541990	All other professional, scientific, & technical services	134	D	D	D	f	D	D
	Chicago, IL PMSA							
54	**Professional, scientific, & technical services**	**24 437**	**30 848 624**	**11 862 355**	**2 631 456**	**236 655**	**16.8**	**6.4**

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA—Con.							
	Chicago, IL PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	24 437	30 848 624	11 862 355	2 631 456	236 655	16.8	6.4
5411	Legal services	5 646	6 327 173	2 471 144	509 886	41 646	16.4	5.4
54111	Offices of lawyers	5 492	6 210 423	2 428 472	500 205	40 389	16.6	4.8
541110	Offices of lawyers	5 492	6 210 423	2 428 472	500 205	40 389	16.6	4.8
5411101	Offices of lawyers (except legal aid societies)	5 492	6 210 423	2 428 472	500 205	40 389	16.6	4.8
54119	Other legal services	154	116 750	42 672	9 681	1 257	9.3	35.4
541191	Title abstract & settlement offices	113	103 543	37 783	8 721	1 111	7.7	36.8
541199	All other legal services	41	13 207	4 889	960	146	21.8	24.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	3 047	3 076 375	1 283 835	287 137	36 663	12.7	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	3 047	3 076 375	1 283 835	287 137	36 663	12.7	6.5
541211	Offices of certified public accountants	1 771	2 245 858	886 754	197 232	19 011	10.5	4.3
541213	Tax return preparation services	244	53 032	20 986	7 544	4 833	31.9	7.1
541214	Payroll services	104	533 080	266 345	58 804	8 928	7.3	12.1
541219	Other accounting services	928	244 405	109 750	23 557	3 891	40.8	14.3
5413	Architectural, engineering, & related services	2 847	4 097 068	1 628 006	368 432	33 493	23.5	4.6
54131	Architectural services	855	674 346	284 033	58 758	5 918	26.1	2.8
541310	Architectural services	855	674 346	284 033	58 758	5 918	26.1	2.8
54133	Engineering services	1 532	2 972 244	1 128 598	260 740	22 084	24.5	4.6
541330	Engineering services	1 532	2 972 244	1 128 598	260 740	22 084	24.5	4.6
54134	Drafting services	64	D	D	D	e	D	D
541340	Drafting services	64	D	D	D	e	D	D
54135	Building inspection services	108	28 735	10 912	2 363	348	23.2	9.0
541350	Building inspection services	108	28 735	10 912	2 363	348	23.2	9.0
54137	Surveying & mapping (except geophysical) services	144	67 820	38 656	8 045	1 090	21.8	3.1
541370	Surveying & mapping (except geophysical) services	144	67 820	38 656	8 045	1 090	21.8	3.1
54138	Testing laboratories	138	330 410	152 939	35 039	3 686	9.5	7.6
541380	Testing laboratories	138	330 410	152 939	35 039	3 686	9.5	7.6
5414	Specialized design services	1 517	898 259	276 733	62 194	6 591	28.5	6.3
54141	Interior design services	464	D	D	D	g	D	D
541410	Interior design services	464	D	D	D	g	D	D
54142	Industrial design services	72	D	D	D	c	D	D
541420	Industrial design services	72	D	D	D	c	D	D
54143	Graphic design services	959	604 872	197 609	45 835	4 521	26.2	6.6
541430	Graphic design services	959	604 872	197 609	45 835	4 521	26.2	6.6
5414301	Graphic design services (except commercial art & medical artists)	820	542 136	179 706	41 274	4 074	24.5	6.3
5414302	Commercial art	137	D	D	D	e	D	D
54149	Other specialized design services	22	D	D	D	b	D	D
541490	Other specialized design services	22	D	D	D	b	D	D
5415	Computer systems design & related services	3 913	6 203 707	2 241 849	537 900	36 377	13.8	8.8
54151	Computer systems design & related services	3 913	6 203 707	2 241 849	537 900	36 377	13.8	8.8
541511	Custom computer programming services	1 699	1 863 416	979 577	209 203	14 718	17.3	9.3
541512	Computer systems design services	1 667	2 409 293	869 810	193 779	14 034	18.3	14.7
5415121	Computer systems integrators	402	1 354 509	530 405	116 931	8 377	9.0	13.4
5415122	Computer systems consultants (except systems integrators)	1 265	1 054 784	339 405	76 848	5 657	30.3	16.4
541513	Computer facilities management services	61	1 701 345	297 673	116 176	5 790	.2	.3
541519	Other computer related services	486	229 653	94 789	18 742	1 835	39.5	4.7
5416	Management, scientific, & technical consulting services	4 199	4 854 297	2 295 427	497 731	40 859	17.3	6.1
54161	Management consulting services	3 502	4 481 540	2 164 377	472 011	38 149	15.4	6.2
541611	Administrative management & general management consulting service	1 420	2 411 335	1 267 047	271 150	19 578	10.6	5.4
541612	Human resources & executive search consulting services	981	D	D	D	i	D	D
5416121	Actuarial consulting	47	D	D	D	e	D	D
5416122	Executive placement services	497	D	D	D	h	D	D
5416123	Human resources & personnel management consulting	437	D	D	D	h	D	D
541613	Marketing consulting services	817	772 270	262 921	56 762	7 783	24.2	9.1
541614	Process, physical distribution, & logistics consulting services	178	346 318	147 937	33 461	2 269	7.7	6.4
541618	Other management consulting services	106	D	D	D	e	D	D
54162	Environmental consulting services	202	130 596	45 242	10 097	1 222	52.3	4.2
541620	Environmental consulting services	202	130 596	45 242	10 097	1 222	52.3	4.2
54169	Other scientific & technical consulting services	495	242 161	85 808	15 623	1 488	32.5	6.0
541690	Other scientific & technical consulting services	495	242 161	85 808	15 623	1 488	32.5	6.0
5417	Scientific research & development services	174	361 575	95 351	22 625	2 548	13.8	4.2
54171	R&D in the physical, engineering, & life sciences	135	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	135	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	79	D	D	D	f	D	D
5417102	Research & development in the life sciences	56	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	39	D	D	D	f	D	D
541720	R&D in the social sciences & humanities	39	D	D	D	f	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA—Con.							
	Chicago, IL PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	1 983	3 993 241	1 193 320	257 711	25 592	15.1	5.9
54181	Advertising agencies	688	1 504 607	672 759	140 040	10 404	6.8	5.6
541810	Advertising agencies	688	1 504 607	672 759	140 040	10 404	6.8	5.6
54182	Public relations agencies	308	313 681	113 337	24 185	2 073	23.7	4.7
541820	Public relations agencies	308	313 681	113 337	24 185	2 073	23.7	4.7
54183	Media buying services	46	D	D	D	e	D	D
541830	Media buying services	46	D	D	D	e	D	D
54184	Media representatives	180	194 285	73 259	16 857	1 709	12.5	16.8
541840	Media representatives	180	194 285	73 259	16 857	1 709	12.5	16.8
5418401	Radio & television advertising representatives	80	D	D	D	g	D	D
5418402	Publishers' advertising representatives	100	D	D	D	f	D	D
54185	Display advertising	94	271 040	41 431	10 774	2 052	19.6	1.2
541850	Display advertising	94	271 040	41 431	10 774	2 052	19.6	1.2
5418501	Display advertising (except outdoor)	42	175 339	22 942	5 332	1 623	20.3	–
5418502	Outdoor advertising services	52	95 701	18 489	5 442	429	18.4	3.4
54186	Direct mail advertising	222	604 618	153 419	35 370	5 429	20.4	10.7
541860	Direct mail advertising	222	604 618	153 419	35 370	5 429	20.4	10.7
54187	Advertising material distribution services	28	87 240	13 641	2 879	458	10.7	5.6
541870	Advertising material distribution services	28	87 240	13 641	2 879	458	10.7	5.6
54189	Other services related to advertising	417	D	D	D	h	D	D
541890	Other services related to advertising	417	D	D	D	h	D	D
5418902	Advertising specialties goods distributor	248	905 204	85 161	19 117	1 860	21.0	.8
5418903	Sign painting & lettering shop	122	D	D	D	e	D	D
5418909	All other advertising	45	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	1 111	1 036 929	376 690	87 840	12 886	17.1	10.4
54191	Marketing research & public opinion polling	284	629 182	254 640	61 164	8 559	14.0	8.1
541910	Marketing research & public opinion polling	284	629 182	254 640	61 164	8 559	14.0	8.1
54192	Photographic services	660	289 861	82 498	18 717	3 210	24.6	9.4
541921	Photographic studios, portrait	398	115 812	34 100	7 193	1 812	30.1	13.3
541922	Commercial photography	262	174 049	48 398	11 524	1 398	21.0	6.8
54193	Translation & interpretation services	39	11 812	3 851	872	166	22.7	5.4
541930	Translation & interpretation services	39	11 812	3 851	872	166	22.7	5.4
54199	All other professional, scientific, & technical services	128	106 074	35 701	7 087	951	14.6	27.5
541990	All other professional, scientific, & technical services	128	106 074	35 701	7 087	951	14.6	27.5
	Gary, IN PMSA							
54	**Professional, scientific, & technical services**	**965**	**565 390**	**196 402**	**46 187**	**6 619**	**24.6**	**6.9**
541	Professional, scientific, & technical services	965	565 390	196 402	46 187	6 619	24.6	6.9
5411	Legal services	330	141 191	46 642	9 722	1 594	31.0	6.0
54111	Offices of lawyers	326	137 889	45 422	9 492	1 554	31.2	5.8
541110	Offices of lawyers	326	137 889	45 422	9 492	1 554	31.2	5.8
5411101	Offices of lawyers (except legal aid societies)	326	137 889	45 422	9 492	1 554	31.2	5.8
54119	Other legal services	4	3 302	1 220	230	40	22.5	16.9
541191	Title abstract & settlement offices	4	3 302	1 220	230	40	22.5	16.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	171	53 772	23 590	5 752	1 342	31.2	18.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	171	53 772	23 590	5 752	1 342	31.2	18.2
541211	Offices of certified public accountants	100	33 725	14 126	3 258	513	35.7	9.5
541213	Tax return preparation services	20	4 181	1 669	748	455	16.4	2.5
541219	Other accounting services	49	D	D	D	e	D	D
5413	Architectural, engineering, & related services	164	168 091	63 575	15 250	1 607	22.7	8.0
54131	Architectural services	22	10 832	5 758	1 168	124	16.3	1.4
541310	Architectural services	22	10 832	5 758	1 168	124	16.3	1.4
54133	Engineering services	107	133 205	48 484	11 953	1 175	24.7	9.3
541330	Engineering services	107	133 205	48 484	11 953	1 175	24.7	9.3
54134	Drafting services	6	2 681	1 520	333	42	46.3	–
541340	Drafting services	6	2 681	1 520	333	42	46.3	–
54135	Building inspection services	7	1 764	350	15	8	16.4	49.6
541350	Building inspection services	7	1 764	350	15	8	16.4	49.6
54137	Surveying & mapping (except geophysical) services	12	6 749	3 498	934	116	15.6	–
541370	Surveying & mapping (except geophysical) services	12	6 749	3 498	934	116	15.6	–
54138	Testing laboratories	10	12 860	3 965	847	142	6.4	–
541380	Testing laboratories	10	12 860	3 965	847	142	6.4	–
5414	Specialized design services	29	16 287	3 758	640	160	29.7	5.5
54141	Interior design services	12	4 961	721	152	60	24.0	17.6
541410	Interior design services	12	4 961	721	152	60	24.0	17.6
54142	Industrial design services	5	D	D	D	b	D	D
541420	Industrial design services	5	D	D	D	b	D	D
54143	Graphic design services	10	3 897	1 410	278	52	55.1	.3
541430	Graphic design services	10	3 897	1 410	278	52	55.1	.3

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA—Con.							
	Gary, IN PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	75	96 625	30 486	8 555	614	11.3	1.9
54151	Computer systems design & related services	75	96 625	30 486	8 555	614	11.3	1.9
541511	Custom computer programming services	29	D	D	D	c	D	D
541512	Computer systems design services	34	21 560	8 695	2 010	147	21.0	4.2
5415121	Computer systems integrators	9	16 540	6 516	1 610	83	5.8	–
5415122	Computer systems consultants (except systems integrators)	25	5 020	2 179	400	64	71.4	18.2
541513	Computer facilities management services	2	D	D	D	c	D	D
541519	Other computer related services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	96	41 750	13 738	2 900	452	31.9	7.0
54161	Management consulting services	60	17 406	5 617	1 130	185	41.8	14.4
541611	Administrative management & general management consulting service	34	10 333	3 496	744	118	26.5	4.7
54162	Environmental consulting services	19	9 287	3 417	777	103	55.0	2.9
541620	Environmental consulting services	19	9 287	3 417	777	103	55.0	2.9
54169	Other scientific & technical consulting services	17	15 057	4 704	993	164	6.3	1.1
541690	Other scientific & technical consulting services	17	15 057	4 704	993	164	6.3	1.1
5418	Advertising & related services	49	34 926	10 449	2 482	482	20.4	2.1
54185	Display advertising	10	15 425	3 174	747	93	3.3	3.8
541850	Display advertising	10	15 425	3 174	747	93	3.3	3.8
5418502	Outdoor advertising services	10	15 425	3 174	747	93	3.3	3.8
54189	Other services related to advertising	17	D	D	D	c	D	D
541890	Other services related to advertising	17	D	D	D	c	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	47	10 736	3 606	790	342	32.3	6.0
54192	Photographic services	35	8 040	2 486	489	161	38.9	1.9
541921	Photographic studios, portrait	27	5 264	1 454	297	112	50.3	2.1
541922	Commercial photography	8	2 776	1 032	192	49	17.2	1.5
	Kankakee, IL PMSA							
54	**Professional, scientific, & technical services**	**132**	**32 744**	**12 695**	**2 784**	**507**	**45.0**	**4.6**
541	Professional, scientific, & technical services	132	32 744	12 695	2 784	507	45.0	4.6
5411	Legal services	46	11 171	4 030	871	143	42.9	6.9
54111	Offices of lawyers	42	9 262	3 235	645	109	51.1	8.4
541110	Offices of lawyers	42	9 262	3 235	645	109	51.1	8.4
5411101	Offices of lawyers (except legal aid societies)	42	9 262	3 235	645	109	51.1	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	8 901	3 241	826	181	40.9	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	8 901	3 241	826	181	40.9	3.8
541211	Offices of certified public accountants	20	6 983	2 806	664	99	34.3	4.8
541213	Tax return preparation services	8	1 113	263	112	67	39.0	–
5413	Architectural, engineering, & related services	12	4 906	2 590	482	73	47.0	–
5418	Advertising & related services	6	3 029	1 203	287	39	33.1	–
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	Kenosha, WI PMSA							
54	**Professional, scientific, & technical services**	**176**	**47 655**	**20 419**	**4 403**	**687**	**34.6**	**11.1**
541	Professional, scientific, & technical services	176	47 655	20 419	4 403	687	34.6	11.1
5411	Legal services	51	17 383	7 806	1 574	225	35.7	8.4
54111	Offices of lawyers	48	14 556	6 292	1 346	185	39.6	10.0
541110	Offices of lawyers	48	14 556	6 292	1 346	185	39.6	10.0
5411101	Offices of lawyers (except legal aid societies)	48	14 556	6 292	1 346	185	39.6	10.0
54119	Other legal services	3	2 827	1 514	228	40	D	–
541191	Title abstract & settlement offices	3	2 827	1 514	228	40	D	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	11 708	5 009	1 198	178	27.0	17.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	11 708	5 009	1 198	178	27.0	17.5
541211	Offices of certified public accountants	16	8 337	3 644	953	114	18.4	13.3
541219	Other accounting services	19	3 135	1 314	235	47	46.2	28.3
5413	Architectural, engineering, & related services	28	7 609	3 219	685	105	34.9	4.0
5414	Specialized design services	10	1 414	420	99	18	38.3	–
5415	Computer systems design & related services	18	4 041	1 815	293	37	53.8	5.6
54151	Computer systems design & related services	18	4 041	1 815	293	37	53.8	5.6
5418	Advertising & related services	7	2 056	707	158	55	16.5	30.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	CINCINNATI–HAMILTON, OH–KY–IN CMSA							
54	**Professional, scientific, & technical services**	**4 039**	**4 145 833**	**1 571 660**	**362 067**	**40 006**	**15.9**	**5.4**
541	Professional, scientific, & technical services	4 039	4 145 833	1 571 660	362 067	40 006	15.9	5.4
5411	Legal services	970	671 448	246 592	50 115	6 134	17.3	3.4
54111	Offices of lawyers	922	D	D	D	i	D	D
541110	Offices of lawyers	922	D	D	D	i	D	D
5411101	Offices of lawyers (except legal aid societies)	922	D	D	D	i	D	D
54119	Other legal services	48	D	D	D	e	D	D
541191	Title abstract & settlement offices	43	D	D	D	e	D	D
541199	All other legal services	5	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	597	379 836	159 088	36 670	5 946	16.7	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	597	379 836	159 088	36 670	5 946	16.7	5.0
541211	Offices of certified public accountants	351	252 714	105 335	23 195	2 827	17.3	2.0
541213	Tax return preparation services	76	22 728	7 894	2 802	1 565	26.4	1.3
541214	Payroll services	19	66 433	27 387	5 690	749	1.8	8.6
541219	Other accounting services	151	37 961	18 472	4 983	805	33.2	21.0
5413	Architectural, engineering, & related services	673	786 548	353 578	78 167	7 817	20.6	2.5
54131	Architectural services	136	91 487	39 384	7 619	877	26.6	.9
541310	Architectural services	136	91 487	39 384	7 619	877	26.6	.9
54133	Engineering services	420	614 047	281 234	63 280	5 955	19.3	2.9
541330	Engineering services	420	614 047	281 234	63 280	5 955	19.3	2.9
54134	Drafting services	7	4 970	1 882	423	46	83.7	2.5
541340	Drafting services	7	4 970	1 882	423	46	83.7	2.5
54135	Building inspection services	26	3 823	1 387	269	54	26.0	2.3
541350	Building inspection services	26	3 823	1 387	269	54	26.0	2.3
54137	Surveying & mapping (except geophysical) services	43	11 986	5 604	1 142	219	40.0	3.0
541370	Surveying & mapping (except geophysical) services	43	11 986	5 604	1 142	219	40.0	3.0
54138	Testing laboratories	39	D	D	D	f	D	D
541380	Testing laboratories	39	D	D	D	f	D	D
5414	Specialized design services	227	D	D	D	g	D	D
54141	Interior design services	77	D	D	D	e	D	D
541410	Interior design services	77	D	D	D	e	D	D
54142	Industrial design services	18	D	D	D	e	D	D
541420	Industrial design services	18	D	D	D	e	D	D
54143	Graphic design services	130	D	D	D	f	D	D
541430	Graphic design services	130	D	D	D	f	D	D
5414301	Graphic design services (except commercial art & medical artists)	109	D	D	D	f	D	D
5414302	Commercial art	21	11 568	4 264	952	113	29.3	1.7
5415	Computer systems design & related services	446	833 053	337 958	88 030	6 178	8.4	7.5
54151	Computer systems design & related services	446	833 053	337 958	88 030	6 178	8.4	7.5
541511	Custom computer programming services	206	D	D	D	h	D	D
541512	Computer systems design services	186	D	D	D	g	D	D
5415121	Computer systems integrators	79	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	107	D	D	D	f	D	D
541513	Computer facilities management services	14	D	D	D	f	D	D
541519	Other computer related services	40	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	557	471 559	177 642	40 134	3 675	21.7	4.2
54161	Management consulting services	448	D	D	D	h	D	D
541611	Administrative management & general management consulting service	169	D	D	D	g	D	D
541612	Human resources & executive search consulting services	121	74 458	32 736	7 374	637	27.8	9.2
5416122	Executive placement services	50	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	69	47 395	19 370	4 607	322	19.6	13.9
541613	Marketing consulting services	97	55 976	17 891	3 627	418	46.8	4.1
541614	Process, physical distribution, & logistics consulting services	35	37 471	10 417	2 496	177	38.4	5.9
541618	Other management consulting services	26	5 963	2 470	629	91	44.6	.9
54162	Environmental consulting services	42	D	D	D	e	D	D
541620	Environmental consulting services	42	D	D	D	e	D	D
54169	Other scientific & technical consulting services	67	D	D	D	e	D	D
541690	Other scientific & technical consulting services	67	D	D	D	e	D	D
5417	Scientific research & development services	27	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	25	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	25	D	D	D	e	D	D
5417102	Research & development in the life sciences	16	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CINCINNATI–HAMILTON, OH–KY–IN CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	279	453 239	104 602	24 531	3 471	11.2	2.5
54181	Advertising agencies	110	D	D	D	f	D	D
541810	Advertising agencies	110	D	D	D	f	D	D
54182	Public relations agencies	24	D	D	D	c	D	D
541820	Public relations agencies	24	D	D	D	c	D	D
54183	Media buying services	8	18 138	7 622	1 683	146	10.3	2.5
541830	Media buying services	8	18 138	7 622	1 683	146	10.3	2.5
54185	Display advertising	15	D	D	D	f	D	D
541850	Display advertising	15	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	7	D	D	D	f	D	D
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54186	Direct mail advertising	30	D	D	D	f	D	D
541860	Direct mail advertising	30	D	D	D	f	D	D
54189	Other services related to advertising	76	132 072	19 573	4 363	688	8.6	1.6
541890	Other services related to advertising	76	132 072	19 573	4 363	688	8.6	1.6
5418902	Advertising specialties goods distributor	45	114 584	12 502	2 682	466	7.9	1.1
5418903	Sign painting & lettering shop	24	8 254	2 873	723	104	14.1	5.2
5418909	All other advertising	7	9 234	4 198	958	118	12.6	4.4
5419	Other professional, scientific, & technical services	263	D	D	D	h	D	D
54191	Marketing research & public opinion polling	74	252 011	91 933	22 065	3 812	12.7	22.9
541910	Marketing research & public opinion polling	74	252 011	91 933	22 065	3 812	12.7	22.9
54192	Photographic services	159	D	D	D	f	D	D
541921	Photographic studios, portrait	119	D	D	D	f	D	D
541922	Commercial photography	40	18 366	6 228	1 363	191	30.9	1.3
54199	All other professional, scientific, & technical services	25	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	25	D	D	D	c	D	D
	Cincinnati, OH–KY–IN PMSA							
54	**Professional, scientific, & technical services**	**3 595**	**3 853 922**	**1 482 488**	**339 405**	**36 858**	**15.3**	**5.4**
541	Professional, scientific, & technical services	3 595	3 853 922	1 482 488	339 405	36 858	15.3	5.4
5411	Legal services	857	642 229	235 261	47 836	5 742	16.4	3.3
54111	Offices of lawyers	811	602 885	220 479	44 850	5 310	16.8	3.4
541110	Offices of lawyers	811	602 885	220 479	44 850	5 310	16.8	3.4
5411101	Offices of lawyers (except legal aid societies)	811	602 885	220 479	44 850	5 310	16.8	3.4
54119	Other legal services	46	39 344	14 782	2 986	432	9.6	.7
541191	Title abstract & settlement offices	41	D	D	D	e	D	D
541199	All other legal services	5	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	525	353 974	145 526	32 584	5 269	16.1	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	525	353 974	145 526	32 584	5 269	16.1	3.7
541211	Offices of certified public accountants	314	240 734	98 748	21 767	2 626	16.3	2.0
541213	Tax return preparation services	63	19 310	6 476	2 214	1 264	27.4	.5
541214	Payroll services	19	66 433	27 387	5 690	749	1.8	8.6
541219	Other accounting services	129	27 497	12 915	2 913	630	40.9	9.8
5413	Architectural, engineering, & related services	592	737 196	329 262	72 737	7 244	18.5	2.6
54131	Architectural services	126	86 672	37 391	7 144	828	26.2	.9
541310	Architectural services	126	86 672	37 391	7 144	828	26.2	.9
54133	Engineering services	368	579 121	262 973	59 146	5 558	17.6	3.0
541330	Engineering services	368	579 121	262 973	59 146	5 558	17.6	3.0
54135	Building inspection services	22	D	D	D	b	D	D
541350	Building inspection services	22	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	33	9 051	4 105	843	168	42.6	4.0
541370	Surveying & mapping (except geophysical) services	33	9 051	4 105	843	168	42.6	4.0
54138	Testing laboratories	37	57 881	23 058	5 265	625	13.0	.8
541380	Testing laboratories	37	57 881	23 058	5 265	625	13.0	.8
5414	Specialized design services	215	183 249	63 157	14 407	1 575	18.5	2.9
54141	Interior design services	71	41 396	10 243	2 136	367	31.3	6.5
541410	Interior design services	71	41 396	10 243	2 136	367	31.3	6.5
54142	Industrial design services	18	D	D	D	e	D	D
541420	Industrial design services	18	D	D	D	e	D	D
54143	Graphic design services	124	103 013	39 901	8 951	872	19.4	2.1
541430	Graphic design services	124	103 013	39 901	8 951	872	19.4	2.1
5414301	Graphic design services (except commercial art & medical artists)	104	D	D	D	f	D	D
5414302	Commercial art	20	D	D	D	c	D	D
5415	Computer systems design & related services	389	736 984	318 886	81 399	5 782	8.6	7.8
54151	Computer systems design & related services	389	736 984	318 886	81 399	5 782	8.6	7.8
541511	Custom computer programming services	182	374 296	212 125	54 522	3 441	6.6	11.1
541512	Computer systems design services	164	310 001	95 394	23 207	2 028	10.4	4.9
5415121	Computer systems integrators	72	233 958	60 089	15 351	1 292	6.9	2.6
5415122	Computer systems consultants (except systems integrators)	92	76 043	35 305	7 856	736	21.1	12.0
541519	Other computer related services	31	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CINCINNATI–HAMILTON, OH–KY–IN CMSA—Con.							
	Cincinnati, OH–KY–IN PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	487	450 164	168 685	38 542	3 506	20.4	3.9
54161	Management consulting services	390	370 197	141 395	32 342	2 879	20.5	3.9
541611	Administrative management & general management consulting service	147	206 029	80 798	18 654	1 618	8.6	2.4
541612	Human resources & executive search consulting services	105	69 712	30 842	7 094	595	25.3	9.8
5416122	Executive placement services	45	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	58	43 591	18 011	4 383	295	15.8	15.2
541613	Marketing consulting services	86	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	28	D	D	D	c	D	D
541618	Other management consulting services	24	D	D	D	b	D	D
54162	Environmental consulting services	37	58 514	17 520	4 240	339	18.6	2.4
541620	Environmental consulting services	37	58 514	17 520	4 240	339	18.6	2.4
54169	Other scientific & technical consulting services	60	21 453	9 770	1 960	288	24.0	9.4
541690	Other scientific & technical consulting services	60	21 453	9 770	1 960	288	24.0	9.4
5417	Scientific research & development services	25	53 100	17 970	3 816	471	7.5	2.3
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
5417102	Research & development in the life sciences	14	D	D	D	e	D	D
5418	Advertising & related services	260	393 197	95 586	22 475	2 659	12.3	2.9
54181	Advertising agencies	106	D	D	D	f	D	D
541810	Advertising agencies	106	D	D	D	f	D	D
54182	Public relations agencies	22	13 766	5 304	1 119	107	27.5	5.0
541820	Public relations agencies	22	13 766	5 304	1 119	107	27.5	5.0
54183	Media buying services	7	D	D	D	c	D	D
541830	Media buying services	7	D	D	D	c	D	D
54185	Display advertising	14	17 267	4 137	869	141	30.0	.7
541850	Display advertising	14	17 267	4 137	869	141	30.0	.7
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54186	Direct mail advertising	26	132 667	27 187	6 947	752	10.2	.1
541860	Direct mail advertising	26	132 667	27 187	6 947	752	10.2	.1
54189	Other services related to advertising	72	D	D	D	f	D	D
541890	Other services related to advertising	72	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	43	D	D	D	e	D	D
5418903	Sign painting & lettering shop	22	D	D	D	c	D	D
5418909	All other advertising	7	9 234	4 198	958	118	12.6	4.4
5419	Other professional, scientific, & technical services	245	303 829	108 155	25 609	4 610	16.3	20.0
54191	Marketing research & public opinion polling	70	249 923	91 425	21 931	3 796	12.5	22.6
541910	Marketing research & public opinion polling	70	249 923	91 425	21 931	3 796	12.5	22.6
54192	Photographic services	145	45 745	13 511	2 929	673	36.7	3.6
541921	Photographic studios, portrait	106	D	D	D	e	D	D
541922	Commercial photography	39	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	25	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	25	D	D	D	c	D	D
	Hamilton–Middletown, OH PMSA							
54	**Professional, scientific, & technical services**	**444**	**291 911**	**89 172**	**22 662**	**3 148**	**23.0**	**5.7**
541	Professional, scientific, & technical services	444	291 911	89 172	22 662	3 148	23.0	5.7
5411	Legal services	113	29 219	11 331	2 279	392	38.2	6.4
54111	Offices of lawyers	111	D	D	D	e	D	D
541110	Offices of lawyers	111	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	111	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	72	25 862	13 562	4 086	677	25.0	22.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	72	25 862	13 562	4 086	677	25.0	22.5
541211	Offices of certified public accountants	37	11 980	6 587	1 428	201	36.9	2.6
541213	Tax return preparation services	13	3 418	1 418	588	301	20.5	6.0
541219	Other accounting services	22	10 464	5 557	2 070	175	12.9	50.6
5413	Architectural, engineering, & related services	81	49 352	24 316	5 430	573	51.5	1.7
54131	Architectural services	10	4 815	1 993	475	49	33.9	.4
541310	Architectural services	10	4 815	1 993	475	49	33.9	.4
54133	Engineering services	52	34 926	18 261	4 134	397	48.2	2.0
541330	Engineering services	52	34 926	18 261	4 134	397	48.2	2.0
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	10	2 935	1 499	299	51	32.0	–
541370	Surveying & mapping (except geophysical) services	10	2 935	1 499	299	51	32.0	–
5414	Specialized design services	12	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	57	96 069	19 072	6 631	396	7.3	4.9
54151	Computer systems design & related services	57	96 069	19 072	6 631	396	7.3	4.9
541512	Computer systems design services	22	D	D	D	b	D	D
5415121	Computer systems integrators	7	D	D	D	b	D	D
541513	Computer facilities management services	2	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CINCINNATI–HAMILTON, OH–KY–IN CMSA—Con.							
	Hamilton–Middletown, OH PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	70	21 395	8 957	1 592	169	48.0	10.1
54161	Management consulting services	58	D	D	D	c	D	D
541612	Human resources & executive search consulting services	16	4 746	1 894	280	42	63.2	–
5416123	Human resources & personnel management consulting	11	3 804	1 359	224	27	62.7	–
54169	Other scientific & technical consulting services	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	19	60 042	9 016	2 056	812	4.0	–
54185	Display advertising	1	D	D	D	f	D	D
541850	Display advertising	1	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	f	D	D
54189	Other services related to advertising	4	D	D	D	c	D	D
541890	Other services related to advertising	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	ELKHART–GOSHEN, IN MSA							
54	**Professional, scientific, & technical services**	**246**	**111 583**	**35 972**	**8 318**	**1 465**	**36.9**	**4.2**
541	Professional, scientific, & technical services	246	111 583	35 972	8 318	1 465	36.9	4.2
5411	Legal services	67	26 743	6 253	1 435	286	32.6	3.2
54111	Offices of lawyers	64	25 557	5 636	1 312	255	33.3	3.3
541110	Offices of lawyers	64	25 557	5 636	1 312	255	33.3	3.3
5411101	Offices of lawyers (except legal aid societies)	64	25 557	5 636	1 312	255	33.3	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	34 186	11 711	3 083	599	14.6	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	34 186	11 711	3 083	599	14.6	7.3
541211	Offices of certified public accountants	30	24 612	7 470	1 929	281	11.0	9.8
541213	Tax return preparation services	10	D	D	D	c	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	38	25 306	10 725	2 102	276	61.3	3.2
54133	Engineering services	15	14 430	6 389	1 038	140	80.7	–
541330	Engineering services	15	14 430	6 389	1 038	140	80.7	–
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	7	2 311	1 133	277	35	13.2	8.7
541370	Surveying & mapping (except geophysical) services	7	2 311	1 133	277	35	13.2	8.7
5414	Specialized design services	9	3 176	723	170	25	100.0	–
54143	Graphic design services	5	1 891	488	111	18	100.0	–
541430	Graphic design services	5	1 891	488	111	18	100.0	–
5415	Computer systems design & related services	14	5 481	1 984	467	70	35.1	2.6
54151	Computer systems design & related services	14	5 481	1 984	467	70	35.1	2.6
541512	Computer systems design services	6	4 758	1 577	359	53	36.6	1.5
5416	Management, scientific, & technical consulting services	19	4 545	1 246	275	44	61.2	3.9
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	25	8 179	2 237	537	92	34.6	2.1
54189	Other services related to advertising	14	3 864	628	154	31	49.2	4.3
541890	Other services related to advertising	14	3 864	628	154	31	49.2	4.3
5419	Other professional, scientific, & technical services	20	D	D	D	b	D	D
54192	Photographic services	16	2 026	434	94	45	39.6	1.2
541921	Photographic studios, portrait	12	1 611	324	64	37	39.9	–
	EVANSVILLE–HENDERSON, IN–KY MSA							
54	**Professional, scientific, & technical services**	**579**	**307 714**	**118 582**	**26 136**	**4 379**	**28.5**	**9.2**

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EVANSVILLE–HENDERSON, IN–KY MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	579	307 714	118 582	26 136	4 379	28.5	9.2
5411	Legal services	158	68 541	21 274	4 647	806	36.1	4.0
54111	Offices of lawyers	146	64 991	19 788	4 312	732	36.9	3.0
541110	Offices of lawyers	146	64 991	19 788	4 312	732	36.9	3.0
5411101	Offices of lawyers (except legal aid societies)	146	64 991	19 788	4 312	732	36.9	3.0
54119	Other legal services	12	3 550	1 486	335	74	21.8	21.2
541191	Title abstract & settlement offices	12	3 550	1 486	335	74	21.8	21.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	94	46 993	21 273	5 691	1 098	22.8	16.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	94	46 993	21 273	5 691	1 098	22.8	16.7
541211	Offices of certified public accountants	50	31 714	13 327	3 217	496	20.8	23.9
541213	Tax return preparation services	17	2 477	931	387	222	24.1	10.9
541219	Other accounting services	25	D	D	D	e	D	D
5413	Architectural, engineering, & related services	110	67 931	35 237	7 277	997	33.3	2.3
54131	Architectural services	13	9 427	3 952	769	91	23.2	.2
541310	Architectural services	13	9 427	3 952	769	91	23.2	.2
54133	Engineering services	71	47 001	25 242	5 152	644	41.1	3.2
541330	Engineering services	71	47 001	25 242	5 152	644	41.1	3.2
54138	Testing laboratories	14	9 195	4 832	1 169	191	5.4	–
541380	Testing laboratories	14	9 195	4 832	1 169	191	5.4	–
5414	Specialized design services	30	11 925	3 222	817	108	35.3	8.8
54141	Interior design services	13	D	D	D	b	D	D
541410	Interior design services	13	D	D	D	b	D	D
54143	Graphic design services	15	7 327	2 675	653	82	27.9	11.2
541430	Graphic design services	15	7 327	2 675	653	82	27.9	11.2
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	44	29 808	11 747	2 375	369	21.9	17.5
54151	Computer systems design & related services	44	29 808	11 747	2 375	369	21.9	17.5
541511	Custom computer programming services	17	D	D	D	b	D	D
541512	Computer systems design services	22	15 499	6 095	1 108	226	32.1	27.0
5416	Management, scientific, & technical consulting services	62	21 533	6 922	1 481	203	40.1	6.9
54161	Management consulting services	40	13 580	4 840	994	117	43.6	10.8
541613	Marketing consulting services	10	6 214	1 414	295	42	50.2	7.2
54162	Environmental consulting services	15	7 432	1 819	402	71	30.4	.3
541620	Environmental consulting services	15	7 432	1 819	402	71	30.4	.3
5417	Scientific research & development services	4	D	D	D	c	D	D
5418	Advertising & related services	43	23 644	6 583	1 726	227	29.1	4.9
54181	Advertising agencies	18	9 741	3 663	991	105	17.0	11.3
541810	Advertising agencies	18	9 741	3 663	991	105	17.0	11.3
54189	Other services related to advertising	13	4 953	938	159	43	35.8	–
541890	Other services related to advertising	13	4 953	938	159	43	35.8	–
5418903	Sign painting & lettering shop	5	1 373	447	94	18	56.4	–
5419	Other professional, scientific, & technical services	34	D	D	D	e	D	D
54191	Marketing research & public opinion polling	4	D	D	D	e	D	D
541910	Marketing research & public opinion polling	4	D	D	D	e	D	D
54192	Photographic services	27	6 157	1 596	351	99	25.2	11.3
541921	Photographic studios, portrait	23	4 817	1 104	224	78	26.3	14.4
	FORT WAYNE, IN MSA							
54	**Professional, scientific, & technical services**	**838**	**511 983**	**180 055**	**39 159**	**6 336**	**23.5**	**6.8**
541	Professional, scientific, & technical services	838	511 983	180 055	39 159	6 336	23.5	6.8
5411	Legal services	204	118 353	35 975	7 279	1 187	26.6	1.7
54111	Offices of lawyers	187	112 609	33 164	6 720	1 061	27.2	1.7
541110	Offices of lawyers	187	112 609	33 164	6 720	1 061	27.2	1.7
5411101	Offices of lawyers (except legal aid societies)	187	112 609	33 164	6 720	1 061	27.2	1.7
54119	Other legal services	17	5 744	2 811	559	126	16.6	–
541191	Title abstract & settlement offices	16	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	146	70 454	29 594	7 368	1 228	20.6	13.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	146	70 454	29 594	7 368	1 228	20.6	13.8
541211	Offices of certified public accountants	76	51 346	19 196	4 638	591	20.4	16.8
541213	Tax return preparation services	21	3 647	1 663	643	273	32.5	12.3
541219	Other accounting services	39	8 327	3 670	822	137	31.9	1.7
5413	Architectural, engineering, & related services	148	88 638	37 772	8 382	1 019	44.4	3.8
54131	Architectural services	26	23 107	9 463	2 171	234	14.6	1.7
541310	Architectural services	26	23 107	9 463	2 171	234	14.6	1.7
54133	Engineering services	90	53 315	22 732	4 901	581	57.5	5.6
541330	Engineering services	90	53 315	22 732	4 901	581	57.5	5.6
54137	Surveying & mapping (except geophysical) services	16	4 417	2 352	557	101	28.6	.8
541370	Surveying & mapping (except geophysical) services	16	4 417	2 352	557	101	28.6	.8
54138	Testing laboratories	11	7 398	3 025	722	94	49.9	–
541380	Testing laboratories	11	7 398	3 025	722	94	49.9	–

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FORT WAYNE, IN MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	43	27 586	6 764	1 323	198	21.7	.2
54141	Interior design services	16	D	D	D	b	D	D
541410	Interior design services	16	D	D	D	b	D	D
54143	Graphic design services	26	20 197	4 229	897	131	18.2	.2
541430	Graphic design services	26	20 197	4 229	897	131	18.2	.2
5414301	Graphic design services (except commercial art & medical artists)	21	19 464	3 989	845	120	15.3	–
5415	Computer systems design & related services	67	91 201	28 290	5 996	674	6.7	6.1
54151	Computer systems design & related services	67	91 201	28 290	5 996	674	6.7	6.1
541511	Custom computer programming services	26	14 420	5 859	1 111	144	10.4	9.5
541512	Computer systems design services	29	72 423	21 103	4 589	484	5.6	1.2
5415121	Computer systems integrators	15	69 998	20 219	4 376	452	3.7	–
5416	Management, scientific, & technical consulting services	101	56 520	23 678	4 813	558	20.3	10.1
54161	Management consulting services	83	50 150	21 068	4 332	492	14.1	8.2
541611	Administrative management & general management consulting service	32	17 128	7 297	1 404	133	14.4	5.0
541612	Human resources & executive search consulting services	30	18 910	9 964	2 109	277	13.9	16.0
5416122	Executive placement services	19	14 325	7 033	1 378	212	12.4	18.7
541614	Process, physical distribution, & logistics consulting services	8	11 100	2 643	620	52	5.1	.1
54169	Other scientific & technical consulting services	12	4 058	1 776	345	44	53.3	39.2
541690	Other scientific & technical consulting services	12	4 058	1 776	345	44	53.3	39.2
5418	Advertising & related services	79	40 679	10 989	2 624	390	19.1	14.2
54181	Advertising agencies	37	17 067	6 282	1 454	181	19.4	2.1
541810	Advertising agencies	37	17 067	6 282	1 454	181	19.4	2.1
54189	Other services related to advertising	28	14 136	2 155	519	94	19.8	6.6
541890	Other services related to advertising	28	14 136	2 155	519	94	19.8	6.6
5418902	Advertising specialties goods distributor	12	D	D	D	b	D	D
5418903	Sign painting & lettering shop	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	47	D	D	D	g	D	D
54191	Marketing research & public opinion polling	5	9 773	4 522	884	946	6.7	19.1
541910	Marketing research & public opinion polling	5	9 773	4 522	884	946	6.7	19.1
54192	Photographic services	38	7 530	1 831	381	121	33.9	5.4
541921	Photographic studios, portrait	33	6 567	1 531	305	105	32.5	5.1
	INDIANAPOLIS, IN MSA							
54	**Professional, scientific, & technical services**	**3 582**	**3 085 341**	**1 159 311**	**258 927**	**30 739**	**20.5**	**6.6**
541	Professional, scientific, & technical services	3 582	3 085 341	1 159 311	258 927	30 739	20.5	6.6
5411	Legal services	858	662 555	228 491	50 935	5 735	18.9	3.7
54111	Offices of lawyers	789	619 822	212 904	47 315	5 195	19.6	3.5
541110	Offices of lawyers	789	619 822	212 904	47 315	5 195	19.6	3.5
5411101	Offices of lawyers (except legal aid societies)	789	619 822	212 904	47 315	5 195	19.6	3.5
54119	Other legal services	69	42 733	15 587	3 620	540	9.6	6.6
541191	Title abstract & settlement offices	61	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	485	410 055	162 344	38 889	5 558	15.4	12.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	485	410 055	162 344	38 889	5 558	15.4	12.7
541211	Offices of certified public accountants	267	312 384	114 850	26 332	2 879	14.4	14.3
541213	Tax return preparation services	72	14 595	5 542	2 238	1 190	20.9	8.2
541214	Payroll services	16	34 735	14 888	3 443	452	3.8	10.2
541219	Other accounting services	130	48 341	27 064	6 876	1 037	28.1	5.6
5413	Architectural, engineering, & related services	599	655 251	288 508	63 992	6 823	27.7	3.6
54131	Architectural services	132	105 375	45 582	10 426	1 085	22.5	1.1
541310	Architectural services	132	105 375	45 582	10 426	1 085	22.5	1.1
54133	Engineering services	357	446 443	196 328	42 499	4 393	32.5	4.7
541330	Engineering services	357	446 443	196 328	42 499	4 393	32.5	4.7
54134	Drafting services	22	7 928	5 232	1 387	163	10.3	.1
541340	Drafting services	22	7 928	5 232	1 387	163	10.3	.1
54135	Building inspection services	21	3 214	1 512	307	51	48.9	.2
541350	Building inspection services	21	3 214	1 512	307	51	48.9	.2
54137	Surveying & mapping (except geophysical) services	32	55 568	26 224	6 256	739	4.1	1.1
541370	Surveying & mapping (except geophysical) services	32	55 568	26 224	6 256	739	4.1	1.1
54138	Testing laboratories	35	36 723	13 630	3 117	392	21.2	2.1
541380	Testing laboratories	35	36 723	13 630	3 117	392	21.2	2.1
5414	Specialized design services	183	89 676	33 967	7 121	1 132	30.8	9.9
54141	Interior design services	73	D	D	D	e	D	D
541410	Interior design services	73	D	D	D	e	D	D
54142	Industrial design services	7	D	D	D	e	D	D
541420	Industrial design services	7	D	D	D	e	D	D
54143	Graphic design services	98	39 769	13 143	2 988	447	23.5	15.9
541430	Graphic design services	98	39 769	13 143	2 988	447	23.5	15.9
5414301	Graphic design services (except commercial art & medical artists)	87	37 330	12 145	2 713	400	22.6	17.0
5414302	Commercial art	11	2 439	998	275	47	38.2	–

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	INDIANAPOLIS, IN MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	466	526 907	207 825	48 220	4 581	13.3	5.6
54151	Computer systems design & related services	466	526 907	207 825	48 220	4 581	13.3	5.6
541511	Custom computer programming services	184	163 991	83 338	17 927	1 756	12.3	8.4
541512	Computer systems design services	220	244 897	93 402	22 201	2 111	17.9	5.6
5415121	Computer systems integrators	95	215 341	80 212	19 275	1 790	11.8	4.8
5415122	Computer systems consultants (except systems integrators)	125	29 556	13 190	2 926	321	62.4	10.7
541513	Computer facilities management services	15	107 184	26 992	7 228	604	.6	1.1
541519	Other computer related services	47	10 835	4 093	864	110	51.2	7.3
5416	Management, scientific, & technical consulting services	536	327 703	117 067	24 295	2 839	29.0	12.9
54161	Management consulting services	415	263 395	95 564	19 245	2 250	29.2	8.9
541611	Administrative management & general management consulting service	177	96 492	31 116	7 197	675	30.3	11.8
541612	Human resources & executive search consulting services	100	48 021	22 827	5 502	521	29.7	13.8
5416121	Actuarial consulting	11	D	D	D	b	D	D
5416122	Executive placement services	44	23 538	12 027	2 640	259	32.4	12.3
5416123	Human resources & personnel management consulting	45	D	D	D	c	D	D
541613	Marketing consulting services	94	88 365	31 067	3 684	800	22.1	6.1
541614	Process, physical distribution, & logistics consulting services	27	19 524	5 413	1 620	150	40.0	–
541618	Other management consulting services	17	10 993	5 141	1 242	104	54.6	.4
54162	Environmental consulting services	44	29 147	9 279	2 129	241	35.5	4.4
541620	Environmental consulting services	44	29 147	9 279	2 129	241	35.5	4.4
54169	Other scientific & technical consulting services	77	35 161	12 224	2 921	348	22.3	49.9
541690	Other scientific & technical consulting services	77	35 161	12 224	2 921	348	22.3	49.9
5417	Scientific research & development services	29	110 756	31 264	6 837	830	5.1	3.6
54171	R&D in the physical, engineering, & life sciences	26	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	26	D	D	D	f	D	D
5417102	Research & development in the life sciences	16	D	D	D	f	D	D
5418	Advertising & related services	247	205 577	58 401	13 683	1 877	22.6	7.7
54181	Advertising agencies	86	62 457	25 416	5 968	618	12.4	3.0
541810	Advertising agencies	86	62 457	25 416	5 968	618	12.4	3.0
54182	Public relations agencies	30	18 420	5 318	1 254	157	59.1	1.6
541820	Public relations agencies	30	18 420	5 318	1 254	157	59.1	1.6
54184	Media representatives	11	10 260	3 068	726	132	13.8	85.4
541840	Media representatives	11	10 260	3 068	726	132	13.8	85.4
54185	Display advertising	16	18 960	3 874	1 025	103	12.6	7.3
541850	Display advertising	16	18 960	3 874	1 025	103	12.6	7.3
5418502	Outdoor advertising services	15	D	D	D	b	D	D
54186	Direct mail advertising	19	35 915	9 503	2 302	425	26.5	3.8
541860	Direct mail advertising	19	35 915	9 503	2 302	425	26.5	3.8
54189	Other services related to advertising	77	54 712	9 501	2 027	398	25.9	2.3
541890	Other services related to advertising	77	54 712	9 501	2 027	398	25.9	2.3
5418902	Advertising specialties goods distributor	44	35 625	6 274	1 418	242	29.0	1.2
5418903	Sign painting & lettering shop	21	7 424	1 782	320	84	28.2	8.6
5418909	All other advertising	12	11 663	1 445	289	72	15.0	1.4
5419	Other professional, scientific, & technical services	179	96 861	31 444	4 955	1 364	19.0	3.6
54191	Marketing research & public opinion polling	35	44 342	16 621	1 924	684	11.1	5.3
541910	Marketing research & public opinion polling	35	44 342	16 621	1 924	684	11.1	5.3
54192	Photographic services	123	40 723	9 909	2 068	589	26.9	2.5
541921	Photographic studios, portrait	90	31 330	7 431	1 488	493	23.0	3.1
541922	Commercial photography	33	9 393	2 478	580	96	39.9	.6
54199	All other professional, scientific, & technical services	17	10 548	4 616	913	79	15.2	.7
541990	All other professional, scientific, & technical services	17	10 548	4 616	913	79	15.2	.7
	KOKOMO, IN MSA							
54	**Professional, scientific, & technical services**	**122**	**35 400**	**11 661**	**2 880**	**503**	**48.4**	**5.1**
541	Professional, scientific, & technical services	122	35 400	11 661	2 880	503	48.4	5.1
5411	Legal services	51	13 240	4 050	953	161	60.6	3.9
54111	Offices of lawyers	48	12 615	3 764	887	142	63.6	2.8
541110	Offices of lawyers	48	12 615	3 764	887	142	63.6	2.8
5411101	Offices of lawyers (except legal aid societies)	48	12 615	3 764	887	142	63.6	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	4 352	1 577	440	119	53.1	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	4 352	1 577	440	119	53.1	2.6
5413	Architectural, engineering, & related services	17	10 514	3 415	821	114	48.9	10.6
5414	Specialized design services	5	1 626	861	273	37	17.2	–
5418	Advertising & related services	6	2 375	735	178	25	31.0	1.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAFAYETTE, IN MSA							
54	**Professional, scientific, & technical services**	**242**	**110 433**	**38 161**	**8 641**	**1 336**	**34.7**	**3.1**
541	Professional, scientific, & technical services	242	110 433	38 161	8 641	1 336	34.7	3.1
5411	Legal services	65	30 999	7 942	1 721	309	39.1	2.1
54111	Offices of lawyers	59	28 167	6 683	1 447	257	41.3	2.3
541110	Offices of lawyers	59	28 167	6 683	1 447	257	41.3	2.3
5411101	Offices of lawyers (except legal aid societies)	59	28 167	6 683	1 447	257	41.3	2.3
54119	Other legal services	6	2 832	1 259	274	52	16.6	–
541191	Title abstract & settlement offices	6	2 832	1 259	274	52	16.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	12 543	5 664	1 392	310	37.2	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	12 543	5 664	1 392	310	37.2	5.4
541211	Offices of certified public accountants	26	8 295	3 564	816	134	26.3	4.8
541213	Tax return preparation services	7	D	D	D	c	D	D
5413	Architectural, engineering, & related services	46	26 395	13 709	3 247	354	23.8	.5
54131	Architectural services	9	4 602	2 331	473	53	22.6	–
541310	Architectural services	9	4 602	2 331	473	53	22.6	–
54133	Engineering services	20	13 637	7 773	1 999	167	20.6	–
541330	Engineering services	20	13 637	7 773	1 999	167	20.6	–
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
5414	Specialized design services	13	2 019	364	83	22	96.9	.5
5415	Computer systems design & related services	21	14 324	3 257	662	120	18.0	1.3
54151	Computer systems design & related services	21	14 324	3 257	662	120	18.0	1.3
541512	Computer systems design services	9	8 909	1 868	367	76	18.4	–
5416	Management, scientific, & technical consulting services	22	4 714	1 627	267	48	71.3	14.6
54161	Management consulting services	10	3 160	955	142	20	78.3	21.7
5417	Scientific research & development services	5	7 912	2 521	596	46	25.4	9.5
5418	Advertising & related services	12	7 949	2 199	476	64	62.8	–
54189	Other services related to advertising	6	1 643	256	64	16	42.8	–
541890	Other services related to advertising	6	1 643	256	64	16	42.8	–
5419	Other professional, scientific, & technical services	16	3 578	878	197	63	8.6	10.2
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	LOUISVILLE, KY–IN MSA							
54	**Professional, scientific, & technical services**	**2 262**	**1 639 825**	**559 255**	**125 739**	**17 402**	**21.0**	**7.0**
541	Professional, scientific, & technical services	2 262	1 639 825	559 255	125 739	17 402	21.0	7.0
5411	Legal services	657	414 009	128 176	28 078	3 830	22.7	6.1
54111	Offices of lawyers	630	404 294	124 386	27 332	3 697	23.0	5.8
541110	Offices of lawyers	630	404 294	124 386	27 332	3 697	23.0	5.8
5411101	Offices of lawyers (except legal aid societies)	630	404 294	124 386	27 332	3 697	23.0	5.8
54119	Other legal services	27	9 715	3 790	746	133	9.2	16.7
541191	Title abstract & settlement offices	21	7 486	3 248	631	108	6.5	20.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	345	209 812	79 798	16 875	3 222	16.4	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	345	209 812	79 798	16 875	3 222	16.4	7.6
541211	Offices of certified public accountants	162	138 347	52 180	11 626	1 503	15.5	5.4
541213	Tax return preparation services	61	11 923	3 811	1 644	836	26.7	6.6
541214	Payroll services	15	43 348	16 766	1 757	490	2.5	12.7
541219	Other accounting services	107	16 194	7 041	1 848	393	53.3	13.6
5413	Architectural, engineering, & related services	339	270 295	108 968	24 123	2 819	27.0	3.7
54131	Architectural services	70	71 917	22 962	4 631	557	18.4	.9
541310	Architectural services	70	71 917	22 962	4 631	557	18.4	.9
54133	Engineering services	195	177 882	77 868	17 684	1 929	29.0	4.6
541330	Engineering services	195	177 882	77 868	17 684	1 929	29.0	4.6
54135	Building inspection services	13	1 373	372	87	19	31.0	5.8
541350	Building inspection services	13	1 373	372	87	19	31.0	5.8
54137	Surveying & mapping (except geophysical) services	31	6 839	2 969	616	151	39.6	15.7
541370	Surveying & mapping (except geophysical) services	31	6 839	2 969	616	151	39.6	15.7
54138	Testing laboratories	25	10 763	4 595	1 068	156	37.5	.8
541380	Testing laboratories	25	10 763	4 595	1 068	156	37.5	.8
5414	Specialized design services	102	52 668	13 918	2 903	468	25.7	1.1
54141	Interior design services	36	12 102	2 338	441	99	50.8	3.4
541410	Interior design services	36	12 102	2 338	441	99	50.8	3.4
54143	Graphic design services	61	39 796	11 382	2 403	360	16.6	.4
541430	Graphic design services	61	39 796	11 382	2 403	360	16.6	.4
5414301	Graphic design services (except commercial art & medical artists)	52	38 502	11 073	2 335	344	14.3	.4
5415	Computer systems design & related services	222	251 342	78 644	17 821	1 985	16.0	3.2
54151	Computer systems design & related services	222	251 342	78 644	17 821	1 985	16.0	3.2
541511	Custom computer programming services	87	D	D	D	f	D	D
541512	Computer systems design services	109	130 295	36 165	8 787	913	18.2	4.8
5415121	Computer systems integrators	55	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	54	D	D	D	e	D	D
541519	Other computer related services	21	6 649	3 334	536	123	90.6	1.1

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOUISVILLE, KY–IN MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	297	144 720	63 777	15 218	1 455	28.4	28.1
54161	Management consulting services	236	124 363	55 429	13 554	1 231	25.3	30.3
541611	Administrative management & general management consulting service	97	34 713	16 983	4 403	330	33.0	10.7
541612	Human resources & executive search consulting services	50	47 921	26 216	6 411	623	11.5	67.3
5416123	Human resources & personnel management consulting	34	38 301	21 773	5 514	514	9.5	82.1
541613	Marketing consulting services	60	28 027	5 674	1 213	143	43.2	5.8
541618	Other management consulting services	15	8 205	3 899	855	104	24.7	–
54162	Environmental consulting services	27	10 867	3 916	815	111	52.9	17.3
541620	Environmental consulting services	27	10 867	3 916	815	111	52.9	17.3
54169	Other scientific & technical consulting services	34	9 490	4 432	849	113	41.1	10.9
541690	Other scientific & technical consulting services	34	9 490	4 432	849	113	41.1	10.9
5417	Scientific research & development services	15	8 686	2 976	675	175	27.5	56.5
5418	Advertising & related services	179	254 379	71 713	17 134	2 576	14.8	2.3
54181	Advertising agencies	71	83 227	37 265	8 998	947	3.9	2.0
541810	Advertising agencies	71	83 227	37 265	8 998	947	3.9	2.0
54182	Public relations agencies	14	6 883	3 045	670	84	23.4	9.7
541820	Public relations agencies	14	6 883	3 045	670	84	23.4	9.7
54184	Media representatives	13	16 066	7 326	1 702	159	.9	6.8
541840	Media representatives	13	16 066	7 326	1 702	159	.9	6.8
5418402	Publishers' advertising representatives	8	15 263	7 055	1 626	150	.2	5.4
54185	Display advertising	9	D	D	D	e	D	D
541850	Display advertising	9	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	3	D	D	D	e	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	12	59 960	12 552	3 078	698	18.0	–
541860	Direct mail advertising	12	59 960	12 552	3 078	698	18.0	–
54189	Other services related to advertising	56	D	D	D	e	D	D
541890	Other services related to advertising	56	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	35	37 128	4 765	1 035	175	46.2	2.0
5418903	Sign painting & lettering shop	14	4 730	1 281	359	63	36.6	2.9
5419	Other professional, scientific, & technical services	106	33 914	11 285	2 912	872	24.8	12.1
54191	Marketing research & public opinion polling	20	13 507	6 263	1 810	531	23.7	2.7
541910	Marketing research & public opinion polling	20	13 507	6 263	1 810	531	23.7	2.7
54192	Photographic services	70	16 643	3 961	888	296	27.1	17.6
541921	Photographic studios, portrait	55	13 862	3 138	687	255	23.8	18.1
541922	Commercial photography	15	2 781	823	201	41	43.7	14.9
54199	All other professional, scientific, & technical services	13	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	13	D	D	D	b	D	D
	MUNCIE, IN MSA							
54	**Professional, scientific, & technical services**	**153**	**87 823**	**37 347**	**8 871**	**1 691**	**20.6**	**33.0**
541	Professional, scientific, & technical services	153	87 823	37 347	8 871	1 691	20.6	33.0
5411	Legal services	45	12 984	3 779	810	168	40.6	.5
54111	Offices of lawyers	41	10 915	2 997	630	136	48.0	.6
541110	Offices of lawyers	41	10 915	2 997	630	136	48.0	.6
5411101	Offices of lawyers (except legal aid societies)	41	10 915	2 997	630	136	48.0	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	17 272	8 654	2 221	835	11.2	21.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	17 272	8 654	2 221	835	11.2	21.9
541211	Offices of certified public accountants	15	11 683	6 412	1 630	613	9.3	9.3
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	24	13 197	5 593	1 338	227	37.9	49.8
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
5414	Specialized design services	5	D	D	D	c	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414302	Commercial art	1	D	D	D	b	D	D
5415	Computer systems design & related services	12	18 452	8 844	2 014	213	11.2	81.3
54151	Computer systems design & related services	12	18 452	8 844	2 014	213	11.2	81.3
541511	Custom computer programming services	5	D	D	D	c	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTH BEND, IN MSA							
54	**Professional, scientific, & technical services**	**520**	**369 902**	**154 800**	**37 185**	**4 003**	**25.0**	**7.1**
541	Professional, scientific, & technical services	520	369 902	154 800	37 185	4 003	25.0	7.1
5411	Legal services	140	72 069	24 863	5 188	785	24.5	4.1
54111	Offices of lawyers	136	62 551	19 960	4 294	616	28.2	4.8
541110	Offices of lawyers	136	62 551	19 960	4 294	616	28.2	4.8
5411101	Offices of lawyers (except legal aid societies)	136	62 551	19 960	4 294	616	28.2	4.8
54119	Other legal services	4	9 518	4 903	894	169	–	–
541191	Title abstract & settlement offices	4	9 518	4 903	894	169	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	86	68 009	32 441	9 709	989	15.0	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	86	68 009	32 441	9 709	989	15.0	4.7
541211	Offices of certified public accountants	47	58 865	27 466	7 707	627	10.3	5.1
541213	Tax return preparation services	13	D	D	D	c	D	D
541219	Other accounting services	25	D	D	D	c	D	D
5413	Architectural, engineering, & related services	83	67 474	29 936	6 797	783	35.6	7.1
54131	Architectural services	16	13 671	6 041	1 436	150	12.9	.3
541310	Architectural services	16	13 671	6 041	1 436	150	12.9	.3
54133	Engineering services	49	41 629	18 300	4 044	458	37.3	11.5
541330	Engineering services	49	41 629	18 300	4 044	458	37.3	11.5
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	6	3 228	1 920	422	65	16.5	–
541370	Surveying & mapping (except geophysical) services	6	3 228	1 920	422	65	16.5	–
54138	Testing laboratories	7	6 631	2 643	669	82	88.9	–
541380	Testing laboratories	7	6 631	2 643	669	82	88.9	–
5414	Specialized design services	22	5 559	1 709	361	64	38.9	2.9
54143	Graphic design services	13	4 172	1 375	316	48	34.5	1.5
541430	Graphic design services	13	4 172	1 375	316	48	34.5	1.5
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5415	Computer systems design & related services	49	95 045	46 235	10 729	753	12.6	8.6
54151	Computer systems design & related services	49	95 045	46 235	10 729	753	12.6	8.6
541511	Custom computer programming services	18	11 989	6 136	1 369	125	59.7	3.7
541512	Computer systems design services	21	71 127	35 241	8 041	462	5.5	10.8
5415121	Computer systems integrators	12	69 506	34 466	7 881	444	3.7	10.9
541519	Other computer related services	8	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	72	16 760	6 259	1 393	181	66.1	18.4
54161	Management consulting services	52	11 416	3 873	924	111	58.4	24.0
54162	Environmental consulting services	8	3 720	1 489	341	46	83.8	–
541620	Environmental consulting services	8	3 720	1 489	341	46	83.8	–
5418	Advertising & related services	41	39 301	11 811	2 669	344	34.0	8.6
54181	Advertising agencies	21	11 914	5 559	1 234	155	24.1	–
541810	Advertising agencies	21	11 914	5 559	1 234	155	24.1	–
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
54189	Other services related to advertising	12	10 464	1 348	303	72	88.6	–
541890	Other services related to advertising	12	10 464	1 348	303	72	88.6	–
5418902	Advertising specialties goods distributor	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	27	5 685	1 546	339	104	38.7	7.7
54192	Photographic services	25	D	D	D	b	D	D
541921	Photographic studios, portrait	19	D	D	D	b	D	D
	TERRE HAUTE, IN MSA							
54	**Professional, scientific, & technical services**	**193**	**75 329**	**23 070**	**5 352**	**1 072**	**53.3**	**3.4**
541	Professional, scientific, & technical services	193	75 329	23 070	5 352	1 072	53.3	3.4
5411	Legal services	68	30 352	6 257	1 404	323	61.0	3.7
54111	Offices of lawyers	60	28 431	5 148	1 203	262	62.4	3.9
541110	Offices of lawyers	60	28 431	5 148	1 203	262	62.4	3.9
5411101	Offices of lawyers (except legal aid societies)	60	28 431	5 148	1 203	262	62.4	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	9 513	4 833	1 217	329	34.1	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	9 513	4 833	1 217	329	34.1	3.0
541211	Offices of certified public accountants	18	5 866	3 047	668	108	34.4	3.1
541213	Tax return preparation services	6	1 399	418	187	118	22.8	4.3
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	7 573	3 792	680	102	81.3	7.7
5414	Specialized design services	8	2 210	701	150	39	13.8	–
5415	Computer systems design & related services	13	4 130	1 195	276	57	71.6	–
54151	Computer systems design & related services	13	4 130	1 195	276	57	71.6	–
5416	Management, scientific, & technical consulting services	24	10 309	3 507	984	81	61.3	5.8
54161	Management consulting services	15	D	D	D	b	D	D
54162	Environmental consulting services	6	4 859	2 061	709	42	41.3	–
541620	Environmental consulting services	6	4 859	2 061	709	42	41.3	–
5418	Advertising & related services	11	8 974	2 255	524	93	23.9	–
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE INDIANA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 855**	**497 899**	**177 155**	**39 564**	**8 336**	**47.4**	**6.5**
541	Professional, scientific, & technical services	1 855	497 899	177 155	39 564	8 336	47.4	6.5
5411	Legal services	656	150 938	43 802	9 619	2 159	45.7	5.5
54111	Offices of lawyers	559	130 524	34 439	7 672	1 709	47.5	5.2
541110	Offices of lawyers	559	130 524	34 439	7 672	1 709	47.5	5.2
5411101	Offices of lawyers (except legal aid societies)	559	130 524	34 439	7 672	1 709	47.5	5.2
54119	Other legal services	97	20 414	9 363	1 947	450	34.2	7.7
541191	Title abstract & settlement offices	97	20 414	9 363	1 947	450	34.2	7.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	414	90 035	38 033	10 430	2 446	46.5	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	414	90 035	38 033	10 430	2 446	46.5	7.5
541211	Offices of certified public accountants	188	57 057	24 401	6 259	1 027	42.9	8.8
541213	Tax return preparation services	111	13 535	4 086	1 802	925	47.9	2.4
541219	Other accounting services	105	14 859	5 849	1 560	379	67.9	7.8
5413	Architectural, engineering, & related services	285	113 487	47 685	10 865	1 647	50.0	3.7
54131	Architectural services	37	16 856	7 556	1 536	196	37.8	2.0
541310	Architectural services	37	16 856	7 556	1 536	196	37.8	2.0
54133	Engineering services	151	82 026	33 901	7 993	1 126	51.2	3.7
541330	Engineering services	151	82 026	33 901	7 993	1 126	51.2	3.7
54137	Surveying & mapping (except geophysical) services	61	9 809	4 489	953	241	62.3	8.8
541370	Surveying & mapping (except geophysical) services	61	9 809	4 489	953	241	62.3	8.8
5414	Specialized design services	46	9 722	2 327	514	143	58.2	4.3
54141	Interior design services	23	D	D	D	b	D	D
541410	Interior design services	23	D	D	D	b	D	D
54143	Graphic design services	18	2 942	795	187	53	62.2	–
541430	Graphic design services	18	2 942	795	187	53	62.2	–
5415	Computer systems design & related services	98	D	D	D	e	D	D
54151	Computer systems design & related services	98	D	D	D	e	D	D
541511	Custom computer programming services	46	D	D	D	c	D	D
541512	Computer systems design services	39	D	D	D	c	D	D
541519	Other computer related services	11	3 640	2 308	132	64	89.4	.6
5416	Management, scientific, & technical consulting services	157	38 768	16 748	2 848	810	40.9	10.2
54161	Management consulting services	113	31 181	14 313	2 273	711	35.8	11.8
541611	Administrative management & general management consulting service	51	7 888	3 249	595	87	50.0	27.3
541612	Human resources & executive search consulting services	25	11 702	8 203	1 002	474	27.8	4.3
5416123	Human resources & personnel management consulting	11	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	13	6 819	1 873	418	94	32.1	7.7
54162	Environmental consulting services	23	4 463	1 240	215	43	56.5	3.9
541620	Environmental consulting services	23	4 463	1 240	215	43	56.5	3.9
54169	Other scientific & technical consulting services	21	3 124	1 195	360	56	69.8	2.9
541690	Other scientific & technical consulting services	21	3 124	1 195	360	56	69.8	2.9
5418	Advertising & related services	78	D	D	D	e	D	D
54189	Other services related to advertising	30	23 991	5 096	633	128	70.1	–
541890	Other services related to advertising	30	23 991	5 096	633	128	70.1	–
5418902	Advertising specialties goods distributor	19	D	D	D	b	D	D
5418903	Sign painting & lettering shop	10	1 705	453	100	31	64.6	–
5419	Other professional, scientific, & technical services	115	D	D	D	e	D	D
54192	Photographic services	96	D	D	D	e	D	D
541921	Photographic studios, portrait	90	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	BLOOMINGTON, IN MSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	b	D	D
	CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA								
54	**Professional, scientific, & technical services**	**151**	**D**	**D**	**D**	**D**	**j**	**D**	**D**
541	Professional, scientific, & technical services	151	D	D	D	D	j	D	D
5411	Legal services	74	D	D	D	D	f	D	D
54111	Offices of lawyers	74	D	D	D	D	f	D	D
541110	Offices of lawyers	74	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	74	D	D	D	D	f	D	D
5417	Scientific research & development services	77	D	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	51	982 845	935 761	387 838	93 291	8 796	.3	2.0
541710	R&D in the physical, engineering, & life sciences	51	982 845	935 761	387 838	93 291	8 796	.3	2.0
5417101	R&D in the physical & engineering sciences	17	D	D	D	D	i	D	D
5417102	Research & development in the life sciences	34	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	26	D	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	26	D	D	D	D	g	D	D
	Chicago, IL PMSA								
54	**Professional, scientific, & technical services**	**143**	**1 106 742**	**1 049 170**	**443 876**	**106 915**	**10 992**	**2.1**	**2.3**
541	Professional, scientific, & technical services	143	1 106 742	1 049 170	443 876	106 915	10 992	2.1	2.3
5411	Legal services	68	30 251	29 323	17 171	4 042	497	10.8	14.5
54111	Offices of lawyers	68	30 251	29 323	17 171	4 042	497	10.8	14.5
541110	Offices of lawyers	68	30 251	29 323	17 171	4 042	497	10.8	14.5
5411102	Legal aid societies & similar legal services	68	30 251	29 323	17 171	4 042	497	10.8	14.5
5417	Scientific research & development services	75	1 076 491	1 019 847	426 705	102 873	10 495	1.9	2.0
54171	R&D in the physical, engineering, & life sciences	51	982 845	935 761	387 838	93 291	8 796	.3	2.0
541710	R&D in the physical, engineering, & life sciences	51	982 845	935 761	387 838	93 291	8 796	.3	2.0
5417101	R&D in the physical & engineering sciences	17	D	D	D	D	i	D	D
5417102	Research & development in the life sciences	34	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	24	93 646	84 086	38 867	9 582	1 699	18.0	1.5
541720	R&D in the social sciences & humanities	24	93 646	84 086	38 867	9 582	1 699	18.0	1.5
	Gary, IN PMSA								
54	**Professional, scientific, & technical services**	**4**	**1 562**	**1 534**	**740**	**198**	**29**	**25.0**	**21.3**
541	Professional, scientific, & technical services	4	1 562	1 534	740	198	29	25.0	21.3
	Kankakee, IL PMSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	Kenosha, WI PMSA								
54	**Professional, scientific, & technical services**	**3**	**433**	**446**	**208**	**43**	**8**	**D**	**–**
	CINCINNATI–HAMILTON, OH–KY–IN CMSA								
54	**Professional, scientific, & technical services**	**35**	**D**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	35	D	D	D	D	e	D	D
5411	Legal services	8	D	D	D	D	c	D	D
54111	Offices of lawyers	8	D	D	D	D	c	D	D
541110	Offices of lawyers	8	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	8	D	D	D	D	c	D	D
5417	Scientific research & development services	27	D	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	21	D	D	D	D	e	D	D
	Cincinnati, OH–KY–IN PMSA								
54	**Professional, scientific, & technical services**	**31**	**27 791**	**26 503**	**11 785**	**3 096**	**408**	**20.9**	**34.0**
541	Professional, scientific, & technical services	31	27 791	26 503	11 785	3 096	408	20.9	34.0
5411	Legal services	6	6 878	6 745	3 828	947	115	4.0	–
54111	Offices of lawyers	6	6 878	6 745	3 828	947	115	4.0	–
541110	Offices of lawyers	6	6 878	6 745	3 828	947	115	4.0	–
5411102	Legal aid societies & similar legal services	6	6 878	6 745	3 828	947	115	4.0	–
5417	Scientific research & development services	25	20 913	19 758	7 957	2 149	293	26.5	45.2
54171	R&D in the physical, engineering, & life sciences	21	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	21	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	19	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	CINCINNATI–HAMILTON, OH–KY–IN CMSA—Con.								
	Hamilton–Middletown, OH PMSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
	ELKHART–GOSHEN, IN MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	EVANSVILLE–HENDERSON, IN–KY MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	FORT WAYNE, IN MSA								
54	**Professional, scientific, & technical services**	**6**	**1 508**	**1 517**	**787**	**149**	**19**	**8.0**	**7.1**
541	Professional, scientific, & technical services	6	1 508	1 517	787	149	19	8.0	7.1
	INDIANAPOLIS, IN MSA								
54	**Professional, scientific, & technical services**	**31**	**D**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	31	D	D	D	D	e	D	D
5411	Legal services	11	6 889	5 642	3 684	872	107	28.2	5.4
54111	Offices of lawyers	11	6 889	5 642	3 684	872	107	28.2	5.4
541110	Offices of lawyers	11	6 889	5 642	3 684	872	107	28.2	5.4
5411102	Legal aid societies & similar legal services	11	6 889	5 642	3 684	872	107	28.2	5.4
5417	Scientific research & development services	20	D	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	14	D	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	6	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	6	D	D	D	D	c	D	D
	KOKOMO, IN MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	D	a	D	D
	LAFAYETTE, IN MSA								
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	D	b	D	D
	LOUISVILLE, KY–IN MSA								
54	**Professional, scientific, & technical services**	**9**	**7 777**	**7 628**	**3 872**	**897**	**131**	**12.9**	**3.5**
541	Professional, scientific, & technical services	9	7 777	7 628	3 872	897	131	12.9	3.5
5411	Legal services	6	3 563	3 667	2 286	530	68	9.4	7.6
54111	Offices of lawyers	6	3 563	3 667	2 286	530	68	9.4	7.6
541110	Offices of lawyers	6	3 563	3 667	2 286	530	68	9.4	7.6
5411102	Legal aid societies & similar legal services	6	3 563	3 667	2 286	530	68	9.4	7.6
	MUNCIE, IN MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	a	D	D
	SOUTH BEND, IN MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	b	D	D
	TERRE HAUTE, IN MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	AREA OUTSIDE INDIANA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**9**	**1 651**	**1 636**	**866**	**190**	**31**	**14.4**	**18.7**
541	Professional, scientific, & technical services	9	1 651	1 636	866	190	31	14.4	18.7

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADAMS COUNTY, IN							
54	**Professional, scientific, & technical services**	**39**	**6 747**	**2 121**	**492**	**115**	**65.9**	**11.8**
541	Professional, scientific, & technical services	39	6 747	2 121	492	115	65.9	11.8
5411	Legal services	13	2 927	930	222	51	78.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 573	578	146	33	79.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 573	578	146	33	79.5	–
	ALLEN COUNTY, IN							
54	**Professional, scientific, & technical services**	**658**	**463 873**	**162 351**	**34 909**	**5 508**	**20.9**	**7.0**
541	Professional, scientific, & technical services	658	463 873	162 351	34 909	5 508	20.9	7.0
5411	Legal services	142	100 986	30 803	6 091	938	23.2	1.3
54111	Offices of lawyers	135	97 321	29 002	5 753	869	23.8	1.4
541110	Offices of lawyers	135	97 321	29 002	5 753	869	23.8	1.4
5411101	Offices of lawyers (except legal aid societies)	135	97 321	29 002	5 753	869	23.8	1.4
54119	Other legal services	7	3 665	1 801	338	69	7.9	–
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	102	56 985	22 014	5 470	877	16.8	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	102	56 985	22 014	5 470	877	16.8	17.0
541211	Offices of certified public accountants	55	44 785	16 702	3 988	482	14.9	19.2
541213	Tax return preparation services	12	2 917	1 475	566	232	19.8	15.3
541219	Other accounting services	28	D	D	D	b	D	D
5413	Architectural, engineering, & related services	119	82 539	35 487	7 818	931	41.8	3.4
54131	Architectural services	24	D	D	D	c	D	D
541310	Architectural services	24	D	D	D	c	D	D
54133	Engineering services	74	48 720	21 109	4 491	534	55.0	5.4
541330	Engineering services	74	48 720	21 109	4 491	534	55.0	5.4
54137	Surveying & mapping (except geophysical) services	9	3 859	2 132	502	86	20.7	–
541370	Surveying & mapping (except geophysical) services	9	3 859	2 132	502	86	20.7	–
54138	Testing laboratories	9	D	D	D	b	D	D
541380	Testing laboratories	9	D	D	D	b	D	D
5414	Specialized design services	33	24 666	6 066	1 191	167	18.3	.2
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
54143	Graphic design services	20	18 063	3 608	781	109	13.6	.2
541430	Graphic design services	20	18 063	3 608	781	109	13.6	.2
5414301	Graphic design services (except commercial art & medical artists)	16	D	D	D	b	D	D
5415	Computer systems design & related services	59	89 881	27 821	5 892	660	5.9	5.6
54151	Computer systems design & related services	59	89 881	27 821	5 892	660	5.9	5.6
541511	Custom computer programming services	24	D	D	D	c	D	D
541512	Computer systems design services	24	D	D	D	e	D	D
5415121	Computer systems integrators	14	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	91	53 938	23 056	4 684	535	17.3	10.2
54161	Management consulting services	78	D	D	D	e	D	D
541611	Administrative management & general management consulting service	29	D	D	D	c	D	D
541612	Human resources & executive search consulting services	30	18 910	9 964	2 109	277	13.9	16.0
5416122	Executive placement services	19	14 325	7 033	1 378	212	12.4	18.7
541614	Process, physical distribution, & logistics consulting services	8	11 100	2 643	620	52	5.1	.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALLEN COUNTY, IN—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	71	38 511	10 558	2 467	341	19.2	14.9
54181	Advertising agencies	36	D	D	D	c	D	D
541810	Advertising agencies	36	D	D	D	c	D	D
54189	Other services related to advertising	24	D	D	D	b	D	D
541890	Other services related to advertising	24	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	38	D	D	D	g	D	D
54191	Marketing research & public opinion polling	5	9 773	4 522	884	946	6.7	19.1
541910	Marketing research & public opinion polling	5	9 773	4 522	884	946	6.7	19.1
54192	Photographic services	29	5 345	1 384	303	98	33.5	3.0
541921	Photographic studios, portrait	24	4 382	1 084	227	82	31.2	2.0
	BARTHOLOMEW COUNTY, IN							
54	**Professional, scientific, & technical services**	**152**	**58 514**	**24 661**	**5 269**	**777**	**39.0**	**5.5**
541	Professional, scientific, & technical services	152	58 514	24 661	5 269	777	39.0	5.5
5411	Legal services	35	11 187	3 752	905	144	23.8	3.8
54111	Offices of lawyers	31	9 456	3 285	794	121	27.6	4.5
541110	Offices of lawyers	31	9 456	3 285	794	121	27.6	4.5
5411101	Offices of lawyers (except legal aid societies)	31	9 456	3 285	794	121	27.6	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	5 498	2 241	635	107	31.9	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	5 498	2 241	635	107	31.9	.7
541211	Offices of certified public accountants	13	5 203	2 134	605	95	28.0	.7
5413	Architectural, engineering, & related services	34	17 249	8 589	1 968	250	50.9	–
54133	Engineering services	16	13 151	6 715	1 587	180	49.3	–
541330	Engineering services	16	13 151	6 715	1 587	180	49.3	–
5414	Specialized design services	8	1 812	317	71	21	61.4	–
5415	Computer systems design & related services	18	8 418	5 152	764	125	47.9	.6
54151	Computer systems design & related services	18	8 418	5 152	764	125	47.9	.6
541512	Computer systems design services	9	4 872	2 796	637	64	16.2	–
5416	Management, scientific, & technical consulting services	26	7 312	2 990	591	59	55.2	31.9
54161	Management consulting services	24	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	6	1 450	393	73	29	9.9	13.5
541921	Photographic studios, portrait	6	1 450	393	73	29	9.9	13.5
	BENTON COUNTY, IN							
54	**Professional, scientific, & technical services**	**14**	**1 642**	**566**	**160**	**37**	**49.1**	**22.2**
541	Professional, scientific, & technical services	14	1 642	566	160	37	49.1	22.2
	BLACKFORD COUNTY, IN							
54	**Professional, scientific, & technical services**	**14**	**2 048**	**491**	**106**	**32**	**80.5**	**14.9**
541	Professional, scientific, & technical services	14	2 048	491	106	32	80.5	14.9
	BOONE COUNTY, IN							
54	**Professional, scientific, & technical services**	**76**	**26 442**	**7 730**	**1 836**	**245**	**48.6**	**8.8**
541	Professional, scientific, & technical services	76	26 442	7 730	1 836	245	48.6	8.8
5411	Legal services	17	5 171	2 038	459	78	17.8	5.6
54111	Offices of lawyers	13	3 911	1 490	334	51	23.5	.5
541110	Offices of lawyers	13	3 911	1 490	334	51	23.5	.5
5411101	Offices of lawyers (except legal aid societies)	13	3 911	1 490	334	51	23.5	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 535	608	131	26	79.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 535	608	131	26	79.0	–
5413	Architectural, engineering, & related services	8	6 587	1 226	310	34	78.3	–
5414	Specialized design services	7	2 115	568	141	25	24.7	51.1
5418	Advertising & related services	7	4 851	1 343	304	37	31.1	5.7
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	BROWN COUNTY, IN							
54	**Professional, scientific, & technical services**	**36**	**5 764**	**2 539**	**538**	**107**	**82.4**	**–**
541	Professional, scientific, & technical services	36	5 764	2 539	538	107	82.4	–
5413	Architectural, engineering, & related services	11	2 652	1 222	260	43	97.0	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CARROLL COUNTY, IN							
54	**Professional, scientific, & technical services**	**21**	**3 882**	**1 098**	**244**	**73**	**71.0**	**1.8**
541	Professional, scientific, & technical services	21	3 882	1 098	244	73	71.0	1.8
	CASS COUNTY, IN							
54	**Professional, scientific, & technical services**	**35**	**10 776**	**3 155**	**734**	**141**	**31.0**	**8.8**
541	Professional, scientific, & technical services	35	10 776	3 155	734	141	31.0	8.8
5411	Legal services	15	6 403	1 459	350	64	19.6	14.8
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 460	1 236	284	49	49.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 460	1 236	284	49	49.6	–
	CLARK COUNTY, IN							
54	**Professional, scientific, & technical services**	**138**	**43 483**	**12 803**	**2 696**	**563**	**47.1**	**5.0**
541	Professional, scientific, & technical services	138	43 483	12 803	2 696	563	47.1	5.0
5411	Legal services	50	11 510	2 737	572	131	53.5	2.3
54111	Offices of lawyers	47	D	D	D	c	D	D
541110	Offices of lawyers	47	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	47	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	4 750	1 980	367	110	27.7	12.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	4 750	1 980	367	110	27.7	12.3
5413	Architectural, engineering, & related services	20	11 905	4 259	873	139	20.7	7.5
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
5415	Computer systems design & related services	13	D	D	D	b	D	D
54151	Computer systems design & related services	13	D	D	D	b	D	D
5418	Advertising & related services	10	5 060	836	190	57	96.3	.5
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	CLAY COUNTY, IN							
54	**Professional, scientific, & technical services**	**24**	**3 984**	**1 664**	**398**	**105**	**45.2**	**1.5**
541	Professional, scientific, & technical services	24	3 984	1 664	398	105	45.2	1.5
	CLINTON COUNTY, IN							
54	**Professional, scientific, & technical services**	**35**	**6 038**	**1 618**	**355**	**104**	**69.3**	**8.1**
541	Professional, scientific, & technical services	35	6 038	1 618	355	104	69.3	8.1
5411	Legal services	16	3 269	694	150	46	56.0	9.4
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 510	496	158	48	87.9	12.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 510	496	158	48	87.9	12.1
	CRAWFORD COUNTY, IN							
54	**Professional, scientific, & technical services**	**8**	**652**	**183**	**33**	**13**	**58.0**	**6.7**
	DAVIESS COUNTY, IN							
54	**Professional, scientific, & technical services**	**30**	**6 130**	**1 823**	**487**	**127**	**49.6**	**3.6**
541	Professional, scientific, & technical services	30	6 130	1 823	487	127	49.6	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 841	516	172	51	63.7	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 841	516	172	51	63.7	2.8
5413	Architectural, engineering, & related services	6	1 398	618	157	32	26.0	–
	DEARBORN COUNTY, IN							
54	**Professional, scientific, & technical services**	**46**	**8 772**	**2 856**	**684**	**149**	**71.6**	**9.8**
541	Professional, scientific, & technical services	46	8 772	2 856	684	149	71.6	9.8
5411	Legal services	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 392	509	153	57	84.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 392	509	153	57	84.3	–
5413	Architectural, engineering, & related services	7	1 671	706	147	29	58.6	41.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DECATUR COUNTY, IN							
54	**Professional, scientific, & technical services**	**26**	**11 804**	**7 876**	**924**	**486**	**13.4**	**3.9**
541	Professional, scientific, & technical services	26	11 804	7 876	924	486	13.4	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 742	1 016	232	39	30.5	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 742	1 016	232	39	30.5	1.4
5416	Management, scientific, & technical consulting services	2	D	D	D	e	D	D
54161	Management consulting services	1	D	D	D	e	D	D
541612	Human resources & executive search consulting services	1	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	1	D	D	D	e	D	D
	DE KALB COUNTY, IN							
54	**Professional, scientific, & technical services**	**52**	**12 188**	**4 016**	**1 007**	**255**	**58.4**	**6.8**
541	Professional, scientific, & technical services	52	12 188	4 016	1 007	255	58.4	6.8
5411	Legal services	20	5 369	1 717	355	72	61.3	9.3
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 013	1 051	259	105	64.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 013	1 051	259	105	64.7	–
5413	Architectural, engineering, & related services	12	2 152	779	244	30	82.0	15.3
5418	Advertising & related services	5	D	D	D	b	D	D
	DELAWARE COUNTY, IN							
54	**Professional, scientific, & technical services**	**153**	**87 823**	**37 347**	**8 871**	**1 691**	**20.6**	**33.0**
541	Professional, scientific, & technical services	153	87 823	37 347	8 871	1 691	20.6	33.0
5411	Legal services	45	12 984	3 779	810	168	40.6	.5
54111	Offices of lawyers	41	10 915	2 997	630	136	48.0	.6
541110	Offices of lawyers	41	10 915	2 997	630	136	48.0	.6
5411101	Offices of lawyers (except legal aid societies)	41	10 915	2 997	630	136	48.0	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	17 272	8 654	2 221	835	11.2	21.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	17 272	8 654	2 221	835	11.2	21.9
541211	Offices of certified public accountants	15	11 683	6 412	1 630	613	9.3	9.3
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	24	13 197	5 593	1 338	227	37.9	49.8
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
5414	Specialized design services	5	D	D	D	c	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414302	Commercial art	1	D	D	D	b	D	D
5415	Computer systems design & related services	12	18 452	8 844	2 014	213	11.2	81.3
54151	Computer systems design & related services	12	18 452	8 844	2 014	213	11.2	81.3
541511	Custom computer programming services	5	D	D	D	c	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	DUBOIS COUNTY, IN							
54	**Professional, scientific, & technical services**	**61**	**16 090**	**6 061**	**1 369**	**236**	**56.8**	**1.5**
541	Professional, scientific, & technical services	61	16 090	6 061	1 369	236	56.8	1.5
5411	Legal services	15	3 025	1 093	210	40	56.7	.7
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 455	1 495	387	74	55.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 455	1 495	387	74	55.2	–
5413	Architectural, engineering, & related services	8	3 751	1 926	438	54	65.3	2.3
5418	Advertising & related services	6	2 405	630	136	21	35.1	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ELKHART COUNTY, IN							
54	**Professional, scientific, & technical services**	**246**	**111 583**	**35 972**	**8 318**	**1 465**	**36.9**	**4.2**
541	Professional, scientific, & technical services	246	111 583	35 972	8 318	1 465	36.9	4.2
5411	Legal services	67	26 743	6 253	1 435	286	32.6	3.2
54111	Offices of lawyers	64	25 557	5 636	1 312	255	33.3	3.3
541110	Offices of lawyers	64	25 557	5 636	1 312	255	33.3	3.3
5411101	Offices of lawyers (except legal aid societies)	64	25 557	5 636	1 312	255	33.3	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	34 186	11 711	3 083	599	14.6	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	34 186	11 711	3 083	599	14.6	7.3
541211	Offices of certified public accountants	30	24 612	7 470	1 929	281	11.0	9.8
541213	Tax return preparation services	10	D	D	D	c	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	38	25 306	10 725	2 102	276	61.3	3.2
54133	Engineering services	15	14 430	6 389	1 038	140	80.7	–
541330	Engineering services	15	14 430	6 389	1 038	140	80.7	–
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	7	2 311	1 133	277	35	13.2	8.7
541370	Surveying & mapping (except geophysical) services	7	2 311	1 133	277	35	13.2	8.7
5414	Specialized design services	9	3 176	723	170	25	100.0	–
54143	Graphic design services	5	1 891	488	111	18	100.0	–
541430	Graphic design services	5	1 891	488	111	18	100.0	–
5415	Computer systems design & related services	14	5 481	1 984	467	70	35.1	2.6
54151	Computer systems design & related services	14	5 481	1 984	467	70	35.1	2.6
541512	Computer systems design services	6	4 758	1 577	359	53	36.6	1.5
5416	Management, scientific, & technical consulting services	19	4 545	1 246	275	44	61.2	3.9
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	25	8 179	2 237	537	92	34.6	2.1
54189	Other services related to advertising	14	3 864	628	154	31	49.2	4.3
541890	Other services related to advertising	14	3 864	628	154	31	49.2	4.3
5419	Other professional, scientific, & technical services	20	D	D	D	b	D	D
54192	Photographic services	16	2 026	434	94	45	39.6	1.2
541921	Photographic studios, portrait	12	1 611	324	64	37	39.9	–
	FAYETTE COUNTY, IN							
54	**Professional, scientific, & technical services**	**32**	**6 729**	**2 847**	**717**	**132**	**52.5**	**8.0**
541	Professional, scientific, & technical services	32	6 729	2 847	717	132	52.5	8.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 898	704	236	43	14.8	21.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 898	704	236	43	14.8	21.8
5413	Architectural, engineering, & related services	5	1 662	945	230	37	90.1	1.0
	FLOYD COUNTY, IN							
54	**Professional, scientific, & technical services**	**146**	**77 723**	**28 254**	**6 225**	**975**	**27.6**	**3.9**
541	Professional, scientific, & technical services	146	77 723	28 254	6 225	975	27.6	3.9
5411	Legal services	49	17 101	4 542	1 063	200	31.7	12.3
54111	Offices of lawyers	46	D	D	D	c	D	D
541110	Offices of lawyers	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	9 989	5 008	1 155	291	13.7	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	9 989	5 008	1 155	291	13.7	1.1
541211	Offices of certified public accountants	6	6 937	4 008	794	87	3.2	–
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	26	16 451	4 518	902	134	47.2	2.6
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
5414	Specialized design services	4	1 395	196	45	9	10.1	–
5415	Computer systems design & related services	19	27 412	11 616	2 520	256	15.1	–
54151	Computer systems design & related services	19	27 412	11 616	2 520	256	15.1	–
541511	Custom computer programming services	5	D	D	D	c	D	D
541512	Computer systems design services	10	D	D	D	c	D	D
5415121	Computer systems integrators	4	D	D	D	c	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
	FOUNTAIN COUNTY, IN							
54	**Professional, scientific, & technical services**	**12**	**2 642**	**679**	**169**	**47**	**93.1**	**–**
541	Professional, scientific, & technical services	12	2 642	679	169	47	93.1	–
	FRANKLIN COUNTY, IN							
54	**Professional, scientific, & technical services**	**18**	**3 755**	**937**	**179**	**45**	**98.0**	**–**
541	Professional, scientific, & technical services	18	3 755	937	179	45	98.0	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FULTON COUNTY, IN							
54	**Professional, scientific, & technical services**	**23**	**4 615**	**969**	**219**	**56**	**49.1**	**6.9**
541	Professional, scientific, & technical services	23	4 615	969	219	56	49.1	6.9
	GIBSON COUNTY, IN							
54	**Professional, scientific, & technical services**	**37**	**11 631**	**5 173**	**1 105**	**193**	**31.2**	**5.7**
541	Professional, scientific, & technical services	37	11 631	5 173	1 105	193	31.2	5.7
5413	Architectural, engineering, & related services	11	7 848	3 793	843	114	16.6	2.2
	GRANT COUNTY, IN							
54	**Professional, scientific, & technical services**	**66**	**15 974**	**5 571**	**1 409**	**360**	**25.4**	**7.2**
541	Professional, scientific, & technical services	66	15 974	5 571	1 409	360	25.4	7.2
5411	Legal services	28	6 744	1 688	360	77	25.5	5.9
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 618	1 776	579	187	25.9	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 618	1 776	579	187	25.9	.5
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	10	1 799	703	167	47	34.6	15.0
	GREENE COUNTY, IN							
54	**Professional, scientific, & technical services**	**31**	**21 085**	**9 036**	**2 343**	**343**	**12.7**	**2.1**
541	Professional, scientific, & technical services	31	21 085	9 036	2 343	343	12.7	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	e	D	D
54133	Engineering services	4	D	D	D	e	D	D
541330	Engineering services	4	D	D	D	e	D	D
	HAMILTON COUNTY, IN							
54	**Professional, scientific, & technical services**	**515**	**435 213**	**168 733**	**34 851**	**4 169**	**26.1**	**3.8**
541	Professional, scientific, & technical services	515	435 213	168 733	34 851	4 169	26.1	3.8
5411	Legal services	62	39 190	16 245	3 416	414	22.9	6.5
54111	Offices of lawyers	56	35 433	14 301	2 913	355	25.3	7.2
541110	Offices of lawyers	56	35 433	14 301	2 913	355	25.3	7.2
5411101	Offices of lawyers (except legal aid societies)	56	35 433	14 301	2 913	355	25.3	7.2
54119	Other legal services	6	3 757	1 944	503	59	.6	–
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	62	74 899	28 349	6 820	790	23.9	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	62	74 899	28 349	6 820	790	23.9	2.4
541211	Offices of certified public accountants	39	47 892	17 991	4 251	537	34.8	.5
541214	Payroll services	1	D	D	D	c	D	D
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	81	52 135	19 267	3 785	441	51.6	3.7
54131	Architectural services	22	5 582	1 564	321	58	81.0	4.7
541310	Architectural services	22	5 582	1 564	321	58	81.0	4.7
54133	Engineering services	49	38 319	14 547	2 815	285	47.6	4.3
541330	Engineering services	49	38 319	14 547	2 815	285	47.6	4.3
54135	Building inspection services	5	D	D	D	a	D	D
541350	Building inspection services	5	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	4	3 741	1 813	374	57	1.6	–
541370	Surveying & mapping (except geophysical) services	4	3 741	1 813	374	57	1.6	–
5414	Specialized design services	27	12 595	2 994	538	88	33.7	19.3
54141	Interior design services	13	5 691	1 398	286	45	60.7	1.3
541410	Interior design services	13	5 691	1 398	286	45	60.7	1.3
54143	Graphic design services	12	D	D	D	b	D	D
541430	Graphic design services	12	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	106	134 827	59 201	14 067	1 321	22.1	1.9
54151	Computer systems design & related services	106	134 827	59 201	14 067	1 321	22.1	1.9
541511	Custom computer programming services	35	39 012	18 263	3 812	404	20.2	2.1
541512	Computer systems design services	60	92 805	39 876	10 006	896	22.1	1.9
5415121	Computer systems integrators	23	84 426	36 393	9 226	813	17.4	.1
5415122	Computer systems consultants (except systems integrators)	37	8 379	3 483	780	83	69.8	20.1
5416	Management, scientific, & technical consulting services	112	83 528	32 456	3 925	724	14.6	3.3
54161	Management consulting services	98	80 477	30 838	3 623	694	14.4	3.1
541611	Administrative management & general management consulting service	33	6 184	2 850	617	78	59.6	21.7
541612	Human resources & executive search consulting services	22	8 103	4 764	899	81	20.1	1.5
541613	Marketing consulting services	30	D	D	D	e	D	D
5418	Advertising & related services	39	24 849	5 847	1 420	170	42.7	6.3
54189	Other services related to advertising	15	7 548	1 359	255	41	54.2	1.0
541890	Other services related to advertising	15	7 548	1 359	255	41	54.2	1.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HAMILTON COUNTY, IN—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	21	D	D	D	c	D	D
54192	Photographic services	7	3 825	1 336	307	75	3.0	–
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	HANCOCK COUNTY, IN							
54	**Professional, scientific, & technical services**	**81**	**21 923**	**6 884**	**1 442**	**247**	**50.2**	**10.3**
541	Professional, scientific, & technical services	81	21 923	6 884	1 442	247	50.2	10.3
5411	Legal services	23	6 851	1 952	427	88	54.1	4.0
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 615	444	127	32	39.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 615	444	127	32	39.1	–
5413	Architectural, engineering, & related services	16	7 152	2 380	460	71	40.3	.1
5418	Advertising & related services	5	1 702	390	61	12	14.7	69.8
	HARRISON COUNTY, IN							
54	**Professional, scientific, & technical services**	**24**	**4 193**	**1 671**	**409**	**92**	**47.6**	**2.8**
541	Professional, scientific, & technical services	24	4 193	1 671	409	92	47.6	2.8
	HENDRICKS COUNTY, IN							
54	**Professional, scientific, & technical services**	**148**	**33 193**	**12 108**	**2 749**	**507**	**46.3**	**11.3**
541	Professional, scientific, & technical services	148	33 193	12 108	2 749	507	46.3	11.3
5411	Legal services	28	5 601	1 493	334	79	42.4	5.4
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	4 482	1 985	576	94	51.3	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	4 482	1 985	576	94	51.3	5.4
541213	Tax return preparation services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	32	8 491	3 734	772	128	49.9	22.8
5414	Specialized design services	7	4 377	1 301	307	62	19.6	.3
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	26	4 224	1 782	391	60	73.7	8.2
5418	Advertising & related services	8	1 448	354	79	16	76.5	14.5
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	HENRY COUNTY, IN							
54	**Professional, scientific, & technical services**	**46**	**15 113**	**4 309**	**1 108**	**205**	**46.6**	**2.4**
541	Professional, scientific, & technical services	46	15 113	4 309	1 108	205	46.6	2.4
5411	Legal services	16	3 025	1 035	240	47	24.5	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 116	501	163	51	79.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 116	501	163	51	79.3	–
5413	Architectural, engineering, & related services	7	2 325	597	125	24	89.5	10.5
5418	Advertising & related services	4	6 939	1 478	292	60	28.8	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	HOWARD COUNTY, IN							
54	**Professional, scientific, & technical services**	**98**	**30 792**	**10 310**	**2 553**	**410**	**49.1**	**.9**
541	Professional, scientific, & technical services	98	30 792	10 310	2 553	410	49.1	.9
5411	Legal services	42	11 825	3 768	886	138	62.1	1.4
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	3 684	1 410	385	84	49.3	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	3 684	1 410	385	84	49.3	.7
5413	Architectural, engineering, & related services	14	8 708	2 693	663	88	55.0	–
5418	Advertising & related services	6	2 375	735	178	25	31.0	1.7

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HUNTINGTON COUNTY, IN							
54	**Professional, scientific, & technical services**	**33**	**14 259**	**6 665**	**1 594**	**239**	**21.6**	**2.4**
541	Professional, scientific, & technical services	33	14 259	6 665	1 594	239	21.6	2.4
5411	Legal services	11	3 785	1 056	263	56	15.6	3.2
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	6 703	4 574	1 114	144	14.1	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	6 703	4 574	1 114	144	14.1	.1
541219	Other accounting services	4	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
	JACKSON COUNTY, IN							
54	**Professional, scientific, & technical services**	**43**	**15 762**	**6 115**	**1 478**	**284**	**28.6**	**2.9**
541	Professional, scientific, & technical services	43	15 762	6 115	1 478	284	28.6	2.9
5411	Legal services	14	4 353	1 596	437	95	9.5	6.3
54111	Offices of lawyers	10	3 982	1 390	392	83	8.2	6.9
541110	Offices of lawyers	10	3 982	1 390	392	83	8.2	6.9
5411101	Offices of lawyers (except legal aid societies)	10	3 982	1 390	392	83	8.2	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	5 386	2 208	553	114	16.6	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	5 386	2 208	553	114	16.6	3.4
541211	Offices of certified public accountants	6	3 688	1 292	308	61	23.2	3.6
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	3 007	1 389	312	42	77.4	–
5414	Specialized design services	2	D	D	D	b	D	D
	JASPER COUNTY, IN							
54	**Professional, scientific, & technical services**	**28**	**5 832**	**1 567**	**402**	**107**	**82.1**	**.8**
541	Professional, scientific, & technical services	28	5 832	1 567	402	107	82.1	.8
5411	Legal services	14	3 057	844	196	34	83.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 460	572	172	62	78.8	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 460	572	172	62	78.8	1.2
	JAY COUNTY, IN							
54	**Professional, scientific, & technical services**	**19**	**3 700**	**1 163**	**249**	**99**	**80.9**	**–**
541	Professional, scientific, & technical services	19	3 700	1 163	249	99	80.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	883	229	99	60	69.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	883	229	99	60	69.3	–
	JEFFERSON COUNTY, IN							
54	**Professional, scientific, & technical services**	**29**	**7 863**	**2 372**	**577**	**124**	**53.3**	**3.7**
541	Professional, scientific, & technical services	29	7 863	2 372	577	124	53.3	3.7
5411	Legal services	11	4 098	931	184	42	47.0	3.1
54111	Offices of lawyers	11	4 098	931	184	42	47.0	3.1
541110	Offices of lawyers	11	4 098	931	184	42	47.0	3.1
5411101	Offices of lawyers (except legal aid societies)	11	4 098	931	184	42	47.0	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 835	846	238	50	42.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 835	846	238	50	42.1	–
5413	Architectural, engineering, & related services	7	1 515	472	125	22	75.6	6.0
	JENNINGS COUNTY, IN							
54	**Professional, scientific, & technical services**	**12**	**2 181**	**744**	**167**	**54**	**43.0**	**16.3**
541	Professional, scientific, & technical services	12	2 181	744	167	54	43.0	16.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JOHNSON COUNTY, IN							
54	**Professional, scientific, & technical services**	**187**	**54 903**	**22 119**	**5 853**	**890**	**47.4**	**6.0**
541	Professional, scientific, & technical services	187	54 903	22 119	5 853	890	47.4	6.0
5411	Legal services	43	14 209	4 339	933	163	56.5	3.9
54111	Offices of lawyers	38	11 944	3 368	715	136	61.7	4.7
541110	Offices of lawyers	38	11 944	3 368	715	136	61.7	4.7
5411101	Offices of lawyers (except legal aid societies)	38	11 944	3 368	715	136	61.7	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	5 480	2 793	631	113	45.4	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	5 480	2 793	631	113	45.4	4.3
541211	Offices of certified public accountants	13	3 864	2 196	481	67	31.1	1.7
5413	Architectural, engineering, & related services	34	10 618	5 015	1 147	175	66.7	1.9
5414	Specialized design services	8	2 219	599	259	36	32.6	9.8
5415	Computer systems design & related services	28	8 835	5 027	1 305	146	45.1	12.5
54151	Computer systems design & related services	28	8 835	5 027	1 305	146	45.1	12.5
5416	Management, scientific, & technical consulting services	25	9 367	3 699	1 421	160	21.3	9.7
54161	Management consulting services	18	7 916	3 083	1 111	120	21.3	.6
5418	Advertising & related services	7	1 452	280	74	29	61.6	5.2
5419	Other professional, scientific, & technical services	10	2 723	367	83	68	31.0	–
	KNOX COUNTY, IN							
54	**Professional, scientific, & technical services**	**47**	**12 055**	**3 623**	**764**	**189**	**63.8**	**7.1**
541	Professional, scientific, & technical services	47	12 055	3 623	764	189	63.8	7.1
5411	Legal services	15	4 981	1 242	240	64	61.6	1.5
54111	Offices of lawyers	12	4 449	951	170	45	63.2	1.7
541110	Offices of lawyers	12	4 449	951	170	45	63.2	1.7
5411101	Offices of lawyers (except legal aid societies)	12	4 449	951	170	45	63.2	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 814	966	268	70	44.8	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 814	966	268	70	44.8	6.0
5413	Architectural, engineering, & related services	13	3 281	1 214	220	40	87.9	9.6
	KOSCIUSKO COUNTY, IN							
54	**Professional, scientific, & technical services**	**96**	**27 148**	**8 296**	**2 040**	**395**	**38.1**	**21.9**
541	Professional, scientific, & technical services	96	27 148	8 296	2 040	395	38.1	21.9
5411	Legal services	28	9 202	2 394	539	111	33.2	1.2
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 693	2 072	595	111	44.3	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 693	2 072	595	111	44.3	7.4
541213	Tax return preparation services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	2 583	1 062	229	50	76.9	6.0
5418	Advertising & related services	8	5 589	1 506	382	44	6.3	61.0
	LAGRANGE COUNTY, IN							
54	**Professional, scientific, & technical services**	**38**	**5 097**	**1 588**	**376**	**97**	**67.4**	**12.8**
541	Professional, scientific, & technical services	38	5 097	1 588	376	97	67.4	12.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 313	392	112	30	79.8	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 313	392	112	30	79.8	5.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAKE COUNTY, IN							
54	**Professional, scientific, & technical services**	**728**	**455 544**	**154 297**	**36 476**	**5 402**	**22.2**	**5.4**
541	Professional, scientific, & technical services	728	455 544	154 297	36 476	5 402	22.2	5.4
5411	Legal services	258	114 439	39 606	8 062	1 305	31.3	6.7
54111	Offices of lawyers	254	111 137	38 386	7 832	1 265	31.6	6.4
541110	Offices of lawyers	254	111 137	38 386	7 832	1 265	31.6	6.4
5411101	Offices of lawyers (except legal aid societies)	254	111 137	38 386	7 832	1 265	31.6	6.4
54119	Other legal services	4	3 302	1 220	230	40	22.5	16.9
541191	Title abstract & settlement offices	4	3 302	1 220	230	40	22.5	16.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	140	48 590	21 675	5 224	1 209	27.0	18.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	140	48 590	21 675	5 224	1 209	27.0	18.0
541211	Offices of certified public accountants	82	29 998	12 806	2 921	444	30.9	7.4
541213	Tax return preparation services	13	3 355	1 416	632	406	12.1	2.0
541219	Other accounting services	43	D	D	D	e	D	D
5413	Architectural, engineering, & related services	114	128 494	46 724	11 375	1 181	19.1	1.9
54131	Architectural services	13	6 416	3 049	544	69	17.8	1.7
541310	Architectural services	13	6 416	3 049	544	69	17.8	1.7
54133	Engineering services	77	106 018	37 392	9 448	915	19.6	1.4
541330	Engineering services	77	106 018	37 392	9 448	915	19.6	1.4
54134	Drafting services	6	2 681	1 520	333	42	46.3	–
541340	Drafting services	6	2 681	1 520	333	42	46.3	–
54135	Building inspection services	6	D	D	D	a	D	D
541350	Building inspection services	6	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
54138	Testing laboratories	7	D	D	D	c	D	D
541380	Testing laboratories	7	D	D	D	c	D	D
5414	Specialized design services	23	13 792	2 924	476	129	29.5	6.5
54141	Interior design services	10	D	D	D	b	D	D
541410	Interior design services	10	D	D	D	b	D	D
54142	Industrial design services	4	D	D	D	b	D	D
541420	Industrial design services	4	D	D	D	b	D	D
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	49	75 478	19 994	6 105	463	6.0	1.4
54151	Computer systems design & related services	49	75 478	19 994	6 105	463	6.0	1.4
541511	Custom computer programming services	20	D	D	D	c	D	D
541512	Computer systems design services	20	D	D	D	b	D	D
541513	Computer facilities management services	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	68	36 755	11 859	2 485	383	26.6	7.9
54161	Management consulting services	44	15 642	4 912	1 000	157	35.3	16.0
541611	Administrative management & general management consulting service	27	9 867	3 271	690	108	23.1	5.0
54162	Environmental consulting services	10	D	D	D	b	D	D
541620	Environmental consulting services	10	D	D	D	b	D	D
54169	Other scientific & technical consulting services	14	D	D	D	c	D	D
541690	Other scientific & technical consulting services	14	D	D	D	c	D	D
5418	Advertising & related services	36	27 273	7 990	1 978	425	20.7	1.6
54185	Display advertising	8	D	D	D	b	D	D
541850	Display advertising	8	D	D	D	b	D	D
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54189	Other services related to advertising	14	5 826	1 593	345	157	47.7	.2
541890	Other services related to advertising	14	5 826	1 593	345	157	47.7	.2
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	37	D	D	D	e	D	D
54192	Photographic services	28	6 941	2 240	445	144	39.2	1.8
541921	Photographic studios, portrait	24	D	D	D	b	D	D
541922	Commercial photography	4	D	D	D	b	D	D
	LA PORTE COUNTY, IN							
54	**Professional, scientific, & technical services**	**145**	**40 138**	**13 872**	**3 243**	**707**	**40.2**	**11.0**
541	Professional, scientific, & technical services	145	40 138	13 872	3 243	707	40.2	11.0
5411	Legal services	48	13 593	3 596	785	177	33.4	8.9
54111	Offices of lawyers	42	11 326	2 469	572	141	39.7	5.4
541110	Offices of lawyers	42	11 326	2 469	572	141	39.7	5.4
5411101	Offices of lawyers (except legal aid societies)	42	11 326	2 469	572	141	39.7	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	7 594	3 051	876	265	57.0	13.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	7 594	3 051	876	265	57.0	13.6
541211	Offices of certified public accountants	13	4 220	1 775	442	67	56.4	22.0
541213	Tax return preparation services	8	1 729	701	298	172	23.9	–
541219	Other accounting services	7	1 645	575	136	26	93.6	6.4
5413	Architectural, engineering, & related services	23	10 094	4 393	1 063	143	33.1	9.2
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
5418	Advertising & related services	8	2 742	727	144	32	36.0	42.4
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	10	1 669	474	105	35	21.3	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAWRENCE COUNTY, IN							
54	**Professional, scientific, & technical services**	**37**	**9 631**	**3 573**	**818**	**175**	**67.8**	**.8**
541	Professional, scientific, & technical services	37	9 631	3 573	818	175	67.8	.8
5411	Legal services	11	3 184	711	166	42	52.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 660	1 373	321	76	79.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 660	1 373	321	76	79.5	–
5413	Architectural, engineering, & related services	5	1 511	828	197	24	95.1	4.9
	MADISON COUNTY, IN							
54	**Professional, scientific, & technical services**	**187**	**62 212**	**31 901**	**6 656**	**1 152**	**34.0**	**8.7**
541	Professional, scientific, & technical services	187	62 212	31 901	6 656	1 152	34.0	8.7
5411	Legal services	62	13 516	4 801	980	199	48.5	4.7
54111	Offices of lawyers	59	11 408	3 752	782	158	57.4	5.6
541110	Offices of lawyers	59	11 408	3 752	782	158	57.4	5.6
5411101	Offices of lawyers (except legal aid societies)	59	11 408	3 752	782	158	57.4	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	5 639	2 056	560	128	72.0	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	5 639	2 056	560	128	72.0	5.9
541211	Offices of certified public accountants	14	3 641	1 331	365	57	57.8	9.1
541219	Other accounting services	11	1 397	545	130	38	100.0	–
5413	Architectural, engineering, & related services	31	8 916	5 363	1 245	170	46.4	.9
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
5414	Specialized design services	10	D	D	D	e	D	D
54142	Industrial design services	1	D	D	D	e	D	D
541420	Industrial design services	1	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	15	3 232	1 742	388	72	64.1	11.9
5418	Advertising & related services	12	6 428	2 303	525	108	9.2	61.0
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
	MARION COUNTY, IN							
54	**Professional, scientific, & technical services**	**2 264**	**2 423 629**	**899 858**	**203 230**	**23 108**	**17.2**	**7.0**
541	Professional, scientific, & technical services	2 264	2 423 629	899 858	203 230	23 108	17.2	7.0
5411	Legal services	578	566 488	193 484	43 470	4 529	16.0	3.5
54111	Offices of lawyers	541	536 799	183 991	41 250	4 218	16.4	3.2
541110	Offices of lawyers	541	536 799	183 991	41 250	4 218	16.4	3.2
5411101	Offices of lawyers (except legal aid societies)	541	536 799	183 991	41 250	4 218	16.4	3.2
54119	Other legal services	37	29 689	9 493	2 220	311	9.7	8.5
541191	Title abstract & settlement offices	30	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	294	312 266	124 403	29 592	4 276	10.1	15.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	294	312 266	124 403	29 592	4 276	10.1	15.7
541211	Offices of certified public accountants	168	248 870	89 805	20 357	2 086	8.2	17.5
541213	Tax return preparation services	34	11 243	4 644	1 870	1 042	10.8	8.3
541219	Other accounting services	79	D	D	D	f	D	D
5413	Architectural, engineering, & related services	380	554 662	249 718	55 893	5 742	22.6	3.4
54131	Architectural services	95	96 701	42 755	9 821	986	17.9	.6
541310	Architectural services	95	96 701	42 755	9 821	986	17.9	.6
54133	Engineering services	218	375 402	170 332	37 331	3 751	27.6	4.7
541330	Engineering services	218	375 402	170 332	37 331	3 751	27.6	4.7
54134	Drafting services	13	3 366	2 195	579	64	8.2	–
541340	Drafting services	13	3 366	2 195	579	64	8.2	–
54137	Surveying & mapping (except geophysical) services	11	46 113	21 679	5 244	571	.7	.1
541370	Surveying & mapping (except geophysical) services	11	46 113	21 679	5 244	571	.7	.1
54138	Testing laboratories	30	32 185	12 381	2 847	352	11.2	2.4
541380	Testing laboratories	30	32 185	12 381	2 847	352	11.2	2.4
5414	Specialized design services	117	46 683	13 804	3 142	492	42.5	11.1
54141	Interior design services	43	D	D	D	c	D	D
541410	Interior design services	43	D	D	D	c	D	D
54143	Graphic design services	69	26 898	9 575	2 202	322	26.4	14.8
541430	Graphic design services	69	26 898	9 575	2 202	322	26.4	14.8
5414301	Graphic design services (except commercial art & medical artists)	64	D	D	D	e	D	D
5415	Computer systems design & related services	268	373 038	139 314	31 764	3 003	8.3	6.4
54151	Computer systems design & related services	268	373 038	139 314	31 764	3 003	8.3	6.4
541511	Custom computer programming services	112	116 438	59 930	12 734	1 212	8.1	9.5
541512	Computer systems design services	119	144 288	50 536	11 479	1 133	12.5	7.8
5415121	Computer systems integrators	62	128 139	42 833	9 766	939	6.8	8.1
5415122	Computer systems consultants (except systems integrators)	57	16 149	7 703	1 713	194	57.5	6.2
541513	Computer facilities management services	11	105 195	26 366	7 023	592	.6	1.1
541519	Other computer related services	26	7 117	2 482	528	66	40.2	5.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARION COUNTY, IN—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	334	222 728	75 354	17 773	1 781	32.4	16.7
54161	Management consulting services	254	167 712	57 726	13 683	1 316	34.4	11.9
541611	Administrative management & general management consulting service	112	84 117	24 995	5 925	491	25.4	10.9
541612	Human resources & executive search consulting services	68	37 910	17 187	4 431	421	28.7	17.2
5416122	Executive placement services	35	19 532	9 561	2 251	225	30.8	14.8
5416123	Human resources & personnel management consulting	28	D	D	D	c	D	D
541613	Marketing consulting services	52	26 013	9 562	2 019	289	54.8	16.5
541614	Process, physical distribution, & logistics consulting services	11	10 340	1 567	221	29	61.9	–
541618	Other management consulting services	11	9 332	4 415	1 087	86	51.4	–
54162	Environmental consulting services	33	26 712	8 356	1 949	216	32.5	4.1
541620	Environmental consulting services	33	26 712	8 356	1 949	216	32.5	4.1
54169	Other scientific & technical consulting services	47	28 304	9 272	2 141	249	20.0	57.0
541690	Other scientific & technical consulting services	47	28 304	9 272	2 141	249	20.0	57.0
5417	Scientific research & development services	18	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	f	D	D
5417102	Research & development in the life sciences	9	D	D	D	f	D	D
5418	Advertising & related services	165	164 530	47 788	11 202	1 499	19.0	5.2
54181	Advertising agencies	61	53 681	21 974	5 072	517	10.8	2.6
541810	Advertising agencies	61	53 681	21 974	5 072	517	10.8	2.6
54182	Public relations agencies	25	D	D	D	c	D	D
541820	Public relations agencies	25	D	D	D	c	D	D
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	15	28 791	8 507	2 008	393	21.2	–
541860	Direct mail advertising	15	28 791	8 507	2 008	393	21.2	–
54189	Other services related to advertising	43	D	D	D	e	D	D
541890	Other services related to advertising	43	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	27	26 139	4 797	1 121	172	15.9	1.6
5418903	Sign painting & lettering shop	10	D	D	D	b	D	D
5418909	All other advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	110	D	D	D	f	D	D
54191	Marketing research & public opinion polling	21	35 861	14 004	1 418	532	8.0	5.9
541910	Marketing research & public opinion polling	21	35 861	14 004	1 418	532	8.0	5.9
54192	Photographic services	79	30 980	7 318	1 530	394	28.0	3.3
541921	Photographic studios, portrait	52	22 997	5 339	1 069	315	22.9	4.2
541922	Commercial photography	27	7 983	1 979	461	79	42.7	.7
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D
	MARSHALL COUNTY, IN							
54	**Professional, scientific, & technical services**	**51**	**13 184**	**4 558**	**1 142**	**250**	**32.7**	**3.8**
541	Professional, scientific, & technical services	51	13 184	4 558	1 142	250	32.7	3.8
5411	Legal services	21	4 685	1 144	234	61	23.0	9.4
54111	Offices of lawyers	18	4 017	767	177	48	24.4	2.9
541110	Offices of lawyers	18	4 017	767	177	48	24.4	2.9
5411101	Offices of lawyers (except legal aid societies)	18	4 017	767	177	48	24.4	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 496	1 205	378	68	27.5	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 496	1 205	378	68	27.5	1.2
	MARTIN COUNTY, IN							
54	**Professional, scientific, & technical services**	**13**	**5 528**	**2 748**	**547**	**87**	**10.5**	**32.2**
541	Professional, scientific, & technical services	13	5 528	2 748	547	87	10.5	32.2
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	MIAMI COUNTY, IN							
54	**Professional, scientific, & technical services**	**27**	**4 972**	**1 413**	**342**	**94**	**62.8**	**1.9**
541	Professional, scientific, & technical services	27	4 972	1 413	342	94	62.8	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 432	485	138	43	85.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 432	485	138	43	85.9	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONROE COUNTY, IN							
54	**Professional, scientific, & technical services**	**196**	**97 047**	**33 981**	**7 507**	**1 360**	**24.9**	**8.1**
541	Professional, scientific, & technical services	196	97 047	33 981	7 507	1 360	24.9	8.1
5411	Legal services	50	22 522	8 675	1 945	328	24.3	2.9
54111	Offices of lawyers	44	20 593	7 698	1 721	290	25.6	3.1
541110	Offices of lawyers	44	20 593	7 698	1 721	290	25.6	3.1
5411101	Offices of lawyers (except legal aid societies)	44	20 593	7 698	1 721	290	25.6	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	11 245	4 878	1 302	371	44.3	27.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	11 245	4 878	1 302	371	44.3	27.9
541211	Offices of certified public accountants	28	8 121	3 637	888	144	48.1	37.9
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	24	14 455	7 148	1 580	201	40.7	17.1
54133	Engineering services	11	10 365	4 789	1 115	142	47.7	–
541330	Engineering services	11	10 365	4 789	1 115	142	47.7	–
5415	Computer systems design & related services	22	10 288	2 827	592	100	19.0	12.0
54151	Computer systems design & related services	22	10 288	2 827	592	100	19.0	12.0
541511	Custom computer programming services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	29	10 242	4 237	881	131	24.9	2.8
54161	Management consulting services	25	D	D	D	b	D	D
541612	Human resources & executive search consulting services	7	3 728	1 890	412	53	45.0	–
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	15	24 818	5 445	1 019	167	7.1	.3
54189	Other services related to advertising	8	14 698	1 822	315	70	11.5	–
541890	Other services related to advertising	8	14 698	1 822	315	70	11.5	–
5418902	Advertising specialties goods distributor	5	13 695	1 425	243	44	11.2	–
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
	MONTGOMERY COUNTY, IN							
54	**Professional, scientific, & technical services**	**44**	**9 476**	**3 533**	**773**	**137**	**49.4**	**8.9**
541	Professional, scientific, & technical services	44	9 476	3 533	773	137	49.4	8.9
5411	Legal services	13	3 463	1 346	239	47	33.0	–
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 391	724	216	41	42.8	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 391	724	216	41	42.8	5.4
541219	Other accounting services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	9	1 370	698	138	29	100.0	–
	MORGAN COUNTY, IN							
54	**Professional, scientific, & technical services**	**61**	**12 490**	**4 652**	**971**	**193**	**64.0**	**4.3**
541	Professional, scientific, & technical services	61	12 490	4 652	971	193	64.0	4.3
5411	Legal services	21	4 670	1 791	350	77	36.4	1.7
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 894	677	146	39	93.8	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 894	677	146	39	93.8	6.2
5413	Architectural, engineering, & related services	8	3 113	1 010	223	41	67.6	4.8
	NEWTON COUNTY, IN							
54	**Professional, scientific, & technical services**	**11**	**1 436**	**428**	**103**	**33**	**64.6**	**2.8**
541	Professional, scientific, & technical services	11	1 436	428	103	33	64.6	2.8
	NOBLE COUNTY, IN							
54	**Professional, scientific, & technical services**	**45**	**19 937**	**4 516**	**1 136**	**243**	**72.5**	**1.0**
541	Professional, scientific, & technical services	45	19 937	4 516	1 136	243	72.5	1.0
5411	Legal services	14	2 973	928	207	47	41.5	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 596	519	197	45	74.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 596	519	197	45	74.0	–
5413	Architectural, engineering, & related services	13	10 972	1 735	421	60	97.1	1.2
54133	Engineering services	10	10 459	1 552	378	50	97.0	1.3
541330	Engineering services	10	10 459	1 552	378	50	97.0	1.3
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
	OHIO COUNTY, IN							
54	**Professional, scientific, & technical services**	**3**	**329**	**186**	**61**	**8**	**31.3**	**68.7**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ORANGE COUNTY, IN							
54	**Professional, scientific, & technical services**	**22**	**2 274**	**670**	**132**	**39**	**84.4**	**8.6**
541	Professional, scientific, & technical services	22	2 274	670	132	39	84.4	8.6
	OWEN COUNTY, IN							
54	**Professional, scientific, & technical services**	**15**	**2 186**	**701**	**195**	**55**	**69.4**	**8.2**
541	Professional, scientific, & technical services	15	2 186	701	195	55	69.4	8.2
	PARKE COUNTY, IN							
54	**Professional, scientific, & technical services**	**16**	**2 515**	**896**	**204**	**48**	**79.8**	**.6**
541	Professional, scientific, & technical services	16	2 515	896	204	48	79.8	.6
	PERRY COUNTY, IN							
54	**Professional, scientific, & technical services**	**19**	**2 782**	**708**	**161**	**55**	**68.2**	**19.3**
541	Professional, scientific, & technical services	19	2 782	708	161	55	68.2	19.3
	PIKE COUNTY, IN							
54	**Professional, scientific, & technical services**	**9**	**1 233**	**403**	**94**	**30**	**61.4**	**–**
541	Professional, scientific, & technical services	9	1 233	403	94	30	61.4	–
	PORTER COUNTY, IN							
54	**Professional, scientific, & technical services**	**237**	**109 846**	**42 105**	**9 711**	**1 217**	**34.4**	**13.0**
541	Professional, scientific, & technical services	237	109 846	42 105	9 711	1 217	34.4	13.0
5411	Legal services	72	26 752	7 036	1 660	289	29.8	3.1
54111	Offices of lawyers	72	26 752	7 036	1 660	289	29.8	3.1
541110	Offices of lawyers	72	26 752	7 036	1 660	289	29.8	3.1
5411101	Offices of lawyers (except legal aid societies)	72	26 752	7 036	1 660	289	29.8	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	5 182	1 915	528	133	70.3	19.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	5 182	1 915	528	133	70.3	19.9
541211	Offices of certified public accountants	18	3 727	1 320	337	69	74.2	25.8
5413	Architectural, engineering, & related services	50	39 597	16 851	3 875	426	34.2	27.8
54131	Architectural services	9	4 416	2 709	624	55	14.2	1.0
541310	Architectural services	9	4 416	2 709	624	55	14.2	1.0
54133	Engineering services	30	27 187	11 092	2 505	260	44.6	40.3
541330	Engineering services	30	27 187	11 092	2 505	260	44.6	40.3
54137	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
5414	Specialized design services	6	2 495	834	164	31	30.6	–
5415	Computer systems design & related services	26	21 147	10 492	2 450	151	30.2	3.9
54151	Computer systems design & related services	26	21 147	10 492	2 450	151	30.2	3.9
541512	Computer systems design services	14	D	D	D	b	D	D
541519	Other computer related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	4 995	1 879	415	69	71.1	.4
5418	Advertising & related services	13	7 653	2 459	504	57	19.5	4.2
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	POSEY COUNTY, IN							
54	**Professional, scientific, & technical services**	**35**	**18 012**	**9 294**	**1 796**	**247**	**28.9**	**1.3**
541	Professional, scientific, & technical services	35	18 012	9 294	1 796	247	28.9	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 025	608	111	24	21.3	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 025	608	111	24	21.3	.8
5413	Architectural, engineering, & related services	13	14 176	7 658	1 488	172	19.4	–
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
	PULASKI COUNTY, IN							
54	**Professional, scientific, & technical services**	**25**	**3 294**	**769**	**170**	**82**	**75.8**	**2.9**
541	Professional, scientific, & technical services	25	3 294	769	170	82	75.8	2.9
	PUTNAM COUNTY, IN							
54	**Professional, scientific, & technical services**	**34**	**7 328**	**2 836**	**621**	**123**	**61.2**	**2.7**
541	Professional, scientific, & technical services	34	7 328	2 836	621	123	61.2	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 653	1 368	332	65	19.1	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 653	1 368	332	65	19.1	2.5
5418	Advertising & related services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RANDOLPH COUNTY, IN							
54	**Professional, scientific, & technical services**	**25**	**3 642**	**1 136**	**290**	**79**	**49.5**	**–**
541	Professional, scientific, & technical services	25	3 642	1 136	290	79	49.5	–
	RIPLEY COUNTY, IN							
54	**Professional, scientific, & technical services**	**27**	**7 513**	**2 571**	**588**	**117**	**59.0**	**.5**
541	Professional, scientific, & technical services	27	7 513	2 571	588	117	59.0	.5
5411	Legal services	9	4 357	1 629	346	52	49.7	–
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 014	342	125	34	12.7	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 014	342	125	34	12.7	3.5
	RUSH COUNTY, IN							
54	**Professional, scientific, & technical services**	**22**	**3 809**	**1 225**	**295**	**81**	**64.2**	**5.9**
541	Professional, scientific, & technical services	22	3 809	1 225	295	81	64.2	5.9
	ST. JOSEPH COUNTY, IN							
54	**Professional, scientific, & technical services**	**520**	**369 902**	**154 800**	**37 185**	**4 003**	**25.0**	**7.1**
541	Professional, scientific, & technical services	520	369 902	154 800	37 185	4 003	25.0	7.1
5411	Legal services	140	72 069	24 863	5 188	785	24.5	4.1
54111	Offices of lawyers	136	62 551	19 960	4 294	616	28.2	4.8
541110	Offices of lawyers	136	62 551	19 960	4 294	616	28.2	4.8
5411101	Offices of lawyers (except legal aid societies)	136	62 551	19 960	4 294	616	28.2	4.8
54119	Other legal services	4	9 518	4 903	894	169	–	–
541191	Title abstract & settlement offices	4	9 518	4 903	894	169	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	86	68 009	32 441	9 709	989	15.0	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	86	68 009	32 441	9 709	989	15.0	4.7
541211	Offices of certified public accountants	47	58 865	27 466	7 707	627	10.3	5.1
541213	Tax return preparation services	13	D	D	D	c	D	D
541219	Other accounting services	25	D	D	D	c	D	D
5413	Architectural, engineering, & related services	83	67 474	29 936	6 797	783	35.6	7.1
54131	Architectural services	16	13 671	6 041	1 436	150	12.9	.3
541310	Architectural services	16	13 671	6 041	1 436	150	12.9	.3
54133	Engineering services	49	41 629	18 300	4 044	458	37.3	11.5
541330	Engineering services	49	41 629	18 300	4 044	458	37.3	11.5
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	6	3 228	1 920	422	65	16.5	–
541370	Surveying & mapping (except geophysical) services	6	3 228	1 920	422	65	16.5	–
54138	Testing laboratories	7	6 631	2 643	669	82	88.9	–
541380	Testing laboratories	7	6 631	2 643	669	82	88.9	–
5414	Specialized design services	22	5 559	1 709	361	64	38.9	2.9
54143	Graphic design services	13	4 172	1 375	316	48	34.5	1.5
541430	Graphic design services	13	4 172	1 375	316	48	34.5	1.5
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5415	Computer systems design & related services	49	95 045	46 235	10 729	753	12.6	8.6
54151	Computer systems design & related services	49	95 045	46 235	10 729	753	12.6	8.6
541511	Custom computer programming services	18	11 989	6 136	1 369	125	59.7	3.7
541512	Computer systems design services	21	71 127	35 241	8 041	462	5.5	10.8
5415121	Computer systems integrators	12	69 506	34 466	7 881	444	3.7	10.9
541519	Other computer related services	8	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	72	16 760	6 259	1 393	181	66.1	18.4
54161	Management consulting services	52	11 416	3 873	924	111	58.4	24.0
54162	Environmental consulting services	8	3 720	1 489	341	46	83.8	–
541620	Environmental consulting services	8	3 720	1 489	341	46	83.8	–
5418	Advertising & related services	41	39 301	11 811	2 669	344	34.0	8.6
54181	Advertising agencies	21	11 914	5 559	1 234	155	24.1	–
541810	Advertising agencies	21	11 914	5 559	1 234	155	24.1	–
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
54189	Other services related to advertising	12	10 464	1 348	303	72	88.6	–
541890	Other services related to advertising	12	10 464	1 348	303	72	88.6	–
5418902	Advertising specialties goods distributor	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	27	5 685	1 546	339	104	38.7	7.7
54192	Photographic services	25	D	D	D	b	D	D
541921	Photographic studios, portrait	19	D	D	D	b	D	D
	SCOTT COUNTY, IN							
54	**Professional, scientific, & technical services**	**20**	**2 732**	**891**	**227**	**51**	**62.3**	**9.6**
541	Professional, scientific, & technical services	20	2 732	891	227	51	62.3	9.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHELBY COUNTY, IN							
54	**Professional, scientific, & technical services**	**63**	**15 336**	**5 326**	**1 339**	**228**	**55.7**	**4.4**
541	Professional, scientific, & technical services	63	15 336	5 326	1 339	228	55.7	4.4
5411	Legal services	24	6 859	2 348	566	108	34.9	1.4
54111	Offices of lawyers	18	5 864	2 020	491	89	36.1	1.7
541110	Offices of lawyers	18	5 864	2 020	491	89	36.1	1.7
5411101	Offices of lawyers (except legal aid societies)	18	5 864	2 020	491	89	36.1	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 245	1 029	306	60	56.6	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 245	1 029	306	60	56.6	5.7
5413	Architectural, engineering, & related services	9	3 577	795	157	21	90.2	9.8
	SPENCER COUNTY, IN							
54	**Professional, scientific, & technical services**	**15**	**3 031**	**863**	**182**	**54**	**48.4**	**21.6**
541	Professional, scientific, & technical services	15	3 031	863	182	54	48.4	21.6
	STARKE COUNTY, IN							
54	**Professional, scientific, & technical services**	**13**	**1 813**	**463**	**126**	**40**	**58.0**	**.6**
541	Professional, scientific, & technical services	13	1 813	463	126	40	58.0	.6
	STEUBEN COUNTY, IN							
54	**Professional, scientific, & technical services**	**47**	**10 013**	**2 780**	**608**	**172**	**61.8**	**6.0**
541	Professional, scientific, & technical services	47	10 013	2 780	608	172	61.8	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 512	550	137	61	43.6	23.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 512	550	137	61	43.6	23.3
5413	Architectural, engineering, & related services	10	1 664	648	160	37	46.9	6.5
5418	Advertising & related services	3	2 220	283	55	10	D	–
	SULLIVAN COUNTY, IN							
54	**Professional, scientific, & technical services**	**24**	**4 381**	**1 409**	**321**	**88**	**70.8**	**16.3**
541	Professional, scientific, & technical services	24	4 381	1 409	321	88	70.8	16.3
	SWITZERLAND COUNTY, IN							
54	**Professional, scientific, & technical services**	**4**	**555**	**149**	**37**	**11**	**100.0**	**–**
	TIPPECANOE COUNTY, IN							
54	**Professional, scientific, & technical services**	**207**	**104 395**	**36 543**	**8 286**	**1 232**	**32.6**	**2.8**
541	Professional, scientific, & technical services	207	104 395	36 543	8 286	1 232	32.6	2.8
5411	Legal services	49	27 730	7 248	1 571	263	37.1	1.2
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	11 033	5 168	1 234	262	30.3	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	11 033	5 168	1 234	262	30.3	4.5
541211	Offices of certified public accountants	21	7 484	3 314	751	113	19.5	4.1
541213	Tax return preparation services	5	1 580	531	234	117	6.3	–
5413	Architectural, engineering, & related services	44	D	D	D	e	D	D
54131	Architectural services	9	4 602	2 331	473	53	22.6	–
541310	Architectural services	9	4 602	2 331	473	53	22.6	–
54133	Engineering services	20	13 637	7 773	1 999	167	20.6	–
541330	Engineering services	20	13 637	7 773	1 999	167	20.6	–
54137	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
5414	Specialized design services	12	D	D	D	b	D	D
5415	Computer systems design & related services	19	D	D	D	c	D	D
54151	Computer systems design & related services	19	D	D	D	c	D	D
541512	Computer systems design services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	20	D	D	D	b	D	D
54161	Management consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	5	7 912	2 521	596	46	25.4	9.5
5418	Advertising & related services	10	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TIPTON COUNTY, IN							
54	**Professional, scientific, & technical services**	**24**	**4 608**	**1 351**	**327**	**93**	**43.7**	**33.5**
541	Professional, scientific, & technical services	24	4 608	1 351	327	93	43.7	33.5
5413	Architectural, engineering, & related services	3	1 806	722	158	26	D	61.6
	UNION COUNTY, IN							
54	**Professional, scientific, & technical services**	**4**	**329**	**64**	**17**	**6**	**34.3**	**41.0**
	VANDERBURGH COUNTY, IN							
54	**Professional, scientific, & technical services**	**404**	**258 622**	**99 341**	**22 072**	**3 594**	**26.5**	**10.3**
541	Professional, scientific, & technical services	404	258 622	99 341	22 072	3 594	26.5	10.3
5411	Legal services	106	55 289	17 073	3 700	613	32.5	3.7
54111	Offices of lawyers	98	52 285	15 812	3 420	551	33.5	2.9
541110	Offices of lawyers	98	52 285	15 812	3 420	551	33.5	2.9
5411101	Offices of lawyers (except legal aid societies)	98	52 285	15 812	3 420	551	33.5	2.9
54119	Other legal services	8	3 004	1 261	280	62	15.8	16.8
541191	Title abstract & settlement offices	8	3 004	1 261	280	62	15.8	16.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	65	41 473	19 355	5 171	954	21.2	17.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	65	41 473	19 355	5 171	954	21.2	17.8
541211	Offices of certified public accountants	34	26 997	11 672	2 794	414	19.3	27.3
541213	Tax return preparation services	8	D	D	D	c	D	D
541219	Other accounting services	21	D	D	D	e	D	D
5413	Architectural, engineering, & related services	73	47 113	24 591	5 185	683	37.5	3.3
54131	Architectural services	11	D	D	D	b	D	D
541310	Architectural services	11	D	D	D	b	D	D
54133	Engineering services	48	33 110	17 871	3 749	468	46.4	4.6
541330	Engineering services	48	33 110	17 871	3 749	468	46.4	4.6
5414	Specialized design services	24	10 751	3 073	787	96	35.8	9.8
54141	Interior design services	9	D	D	D	a	D	D
541410	Interior design services	9	D	D	D	a	D	D
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	35	28 712	11 498	2 324	352	19.4	17.6
54151	Computer systems design & related services	35	28 712	11 498	2 324	352	19.4	17.6
541511	Custom computer programming services	15	D	D	D	b	D	D
541512	Computer systems design services	17	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	42	18 638	5 799	1 255	154	32.2	7.7
54161	Management consulting services	29	12 133	4 182	882	92	39.1	11.7
541613	Marketing consulting services	8	6 160	1 403	294	39	50.2	6.8
54162	Environmental consulting services	10	D	D	D	b	D	D
541620	Environmental consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	c	D	D
5418	Advertising & related services	32	20 912	6 048	1 605	199	29.9	5.6
54181	Advertising agencies	14	D	D	D	b	D	D
541810	Advertising agencies	14	D	D	D	b	D	D
54189	Other services related to advertising	10	3 654	777	119	31	37.3	–
541890	Other services related to advertising	10	3 654	777	119	31	37.3	–
5419	Other professional, scientific, & technical services	24	D	D	D	e	D	D
54191	Marketing research & public opinion polling	2	D	D	D	e	D	D
541910	Marketing research & public opinion polling	2	D	D	D	e	D	D
54192	Photographic services	21	D	D	D	b	D	D
541921	Photographic studios, portrait	18	D	D	D	b	D	D
	VERMILLION COUNTY, IN							
54	**Professional, scientific, & technical services**	**9**	**963**	**156**	**40**	**12**	**61.3**	**–**
541	Professional, scientific, & technical services	9	963	156	40	12	61.3	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VIGO COUNTY, IN							
54	**Professional, scientific, & technical services**	**160**	**70 382**	**21 250**	**4 914**	**955**	**53.7**	**3.6**
541	Professional, scientific, & technical services	160	70 382	21 250	4 914	955	53.7	3.6
5411	Legal services	52	28 494	5 688	1 266	289	60.4	3.9
54111	Offices of lawyers	48	26 883	4 717	1 094	236	61.7	4.1
541110	Offices of lawyers	48	26 883	4 717	1 094	236	61.7	4.1
5411101	Offices of lawyers (except legal aid societies)	48	26 883	4 717	1 094	236	61.7	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	8 513	4 237	1 078	283	34.9	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	8 513	4 237	1 078	283	34.9	2.6
541211	Offices of certified public accountants	15	D	D	D	c	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	7 573	3 792	680	102	81.3	7.7
5415	Computer systems design & related services	10	D	D	D	b	D	D
54151	Computer systems design & related services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	9 534	3 310	929	74	59.6	6.3
54161	Management consulting services	10	D	D	D	a	D	D
54162	Environmental consulting services	5	D	D	D	b	D	D
541620	Environmental consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	11	8 974	2 255	524	93	23.9	–
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	WABASH COUNTY, IN							
54	**Professional, scientific, & technical services**	**39**	**9 968**	**3 243**	**829**	**130**	**36.0**	**.9**
541	Professional, scientific, & technical services	39	9 968	3 243	829	130	36.0	.9
5411	Legal services	15	3 600	1 505	344	64	39.5	–
54111	Offices of lawyers	11	3 126	1 237	275	47	35.4	–
541110	Offices of lawyers	11	3 126	1 237	275	47	35.4	–
5411101	Offices of lawyers (except legal aid societies)	11	3 126	1 237	275	47	35.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 008	941	306	27	20.2	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 008	941	306	27	20.2	4.6
5418	Advertising & related services	3	D	D	D	a	D	D
	WARREN COUNTY, IN							
54	**Professional, scientific, & technical services**	**6**	**737**	**165**	**38**	**14**	**75.4**	**–**
	WARRICK COUNTY, IN							
54	**Professional, scientific, & technical services**	**67**	**12 253**	**4 282**	**980**	**254**	**40.1**	**7.8**
541	Professional, scientific, & technical services	67	12 253	4 282	980	254	40.1	7.8
5411	Legal services	17	3 041	1 166	297	58	21.8	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 641	583	182	59	33.6	26.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 641	583	182	59	33.6	26.3
5413	Architectural, engineering, & related services	13	2 690	1 393	235	73	40.6	1.1
5418	Advertising & related services	5	1 346	304	70	14	23.9	–
	WASHINGTON COUNTY, IN							
54	**Professional, scientific, & technical services**	**26**	**4 341**	**1 415**	**336**	**81**	**50.0**	**6.3**
541	Professional, scientific, & technical services	26	4 341	1 415	336	81	50.0	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 046	330	95	23	97.7	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 046	330	95	23	97.7	2.3
	WAYNE COUNTY, IN							
54	**Professional, scientific, & technical services**	**76**	**26 542**	**11 833**	**2 455**	**420**	**32.4**	**9.8**
541	Professional, scientific, & technical services	76	26 542	11 833	2 455	420	32.4	9.8
5411	Legal services	26	6 601	1 586	346	88	63.5	.6
54111	Offices of lawyers	23	5 331	1 050	242	59	74.7	.7
541110	Offices of lawyers	23	5 331	1 050	242	59	74.7	.7
5411101	Offices of lawyers (except legal aid societies)	23	5 331	1 050	242	59	74.7	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	9 489	5 985	1 299	175	19.3	26.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	9 489	5 985	1 299	175	19.3	26.2
541211	Offices of certified public accountants	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	4 951	2 445	393	47	16.0	–
5418	Advertising & related services	5	2 452	749	179	32	3.8	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WELLS COUNTY, IN							
54	**Professional, scientific, & technical services**	**24**	**8 782**	**2 808**	**657**	**127**	**60.6**	**.5**
541	Professional, scientific, & technical services	24	8 782	2 808	657	127	60.6	.5
5411	Legal services	10	3 131	844	192	43	33.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 856	805	217	39	47.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 856	805	217	39	47.4	–
5413	Architectural, engineering, & related services	4	2 252	735	162	22	84.5	–
	WHITE COUNTY, IN							
54	**Professional, scientific, & technical services**	**40**	**16 827**	**4 773**	**595**	**126**	**92.1**	**.3**
541	Professional, scientific, & technical services	40	16 827	4 773	595	126	92.1	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 133	335	89	23	80.8	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 133	335	89	23	80.8	.2
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
	WHITLEY COUNTY, IN							
54	**Professional, scientific, & technical services**	**32**	**6 134**	**2 094**	**500**	**92**	**56.0**	**4.1**
541	Professional, scientific, & technical services	32	6 134	2 094	500	92	56.0	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 324	572	162	30	41.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 324	572	162	30	41.2	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALEXANDRIA, IN							
54	**Professional, scientific, & technical services**	**8**	**672**	**224**	**56**	**16**	**96.4**	**3.6**
	ANDERSON, IN							
54	**Professional, scientific, & technical services**	**126**	**49 242**	**26 180**	**5 292**	**889**	**27.7**	**8.3**
541	Professional, scientific, & technical services	126	49 242	26 180	5 292	889	27.7	8.3
5411	Legal services	54	12 199	4 435	892	174	47.1	1.0
54111	Offices of lawyers	51	10 091	3 386	694	133	57.0	1.2
541110	Offices of lawyers	51	10 091	3 386	694	133	57.0	1.2
5411101	Offices of lawyers (except legal aid societies)	51	10 091	3 386	694	133	57.0	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	4 021	1 602	414	73	69.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	4 021	1 602	414	73	69.4	–
5413	Architectural, engineering, & related services	17	5 579	3 345	773	108	51.6	.4
5414	Specialized design services	8	D	D	D	e	D	D
54142	Industrial design services	1	D	D	D	e	D	D
541420	Industrial design services	1	D	D	D	e	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
	ANGOLA, IN							
54	**Professional, scientific, & technical services**	**37**	**8 111**	**2 218**	**508**	**146**	**57.7**	**7.4**
541	Professional, scientific, & technical services	37	8 111	2 218	508	146	57.7	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 198	342	85	49	45.5	29.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 198	342	85	49	45.5	29.4
5418	Advertising & related services	2	D	D	D	a	D	D
	ATTICA, IN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AUBURN, IN							
54	**Professional, scientific, & technical services**	**35**	**8 869**	**2 523**	**593**	**130**	**54.3**	**9.3**
541	Professional, scientific, & technical services	35	8 869	2 523	593	130	54.3	9.3
5411	Legal services	17	4 720	1 552	315	64	61.3	10.6
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	AURORA, IN							
54	**Professional, scientific, & technical services**	**6**	**1 016**	**351**	**99**	**26**	**94.4**	**–**
541	Professional, scientific, & technical services	6	1 016	351	99	26	94.4	–
	AUSTIN, IN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BATESVILLE, IN *							
54	**Professional, scientific, & technical services**	**14**	**5 125**	**1 852**	**440**	**75**	**42.6**	**–**
541	Professional, scientific, & technical services	14	5 125	1 852	440	75	42.6	–
5411	Legal services	5	3 165	1 221	260	33	33.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	BATESVILLE, IN (FRANKLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BATESVILLE, IN (RIPLEY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5411	Legal services	5	3 165	1 221	260	33	33.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	BEDFORD, IN							
54	**Professional, scientific, & technical services**	**29**	**8 070**	**2 836**	**647**	**125**	**62.8**	**.9**
541	Professional, scientific, & technical services	29	8 070	2 836	647	125	62.8	.9
5411	Legal services	11	3 184	711	166	42	52.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BEECH GROVE, IN *							
54	**Professional, scientific, & technical services**	**23**	**39 381**	**15 108**	**3 458**	**384**	**6.7**	**8.4**
541	Professional, scientific, & technical services	23	39 381	15 108	3 458	384	6.7	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	3	D	D	D	c	D	D
54151	Computer systems design & related services	3	D	D	D	c	D	D
541512	Computer systems design services	1	D	D	D	c	D	D
5415121	Computer systems integrators	1	D	D	D	c	D	D
5418	Advertising & related services	2	D	D	D	c	D	D
	BERNE, IN							
54	**Professional, scientific, & technical services**	**9**	**1 591**	**350**	**90**	**24**	**37.5**	**–**
541	Professional, scientific, & technical services	9	1 591	350	90	24	37.5	–
	BICKNELL, IN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BLOOMFIELD, IN							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	e	D	D
5413	Architectural, engineering, & related services	3	D	D	D	e	D	D
54133	Engineering services	3	D	D	D	e	D	D
541330	Engineering services	3	D	D	D	e	D	D
	BLOOMINGTON, IN							
54	**Professional, scientific, & technical services**	**167**	**91 250**	**31 322**	**6 976**	**1 285**	**24.3**	**5.7**
541	Professional, scientific, & technical services	167	91 250	31 322	6 976	1 285	24.3	5.7
5411	Legal services	49	D	D	D	e	D	D
54111	Offices of lawyers	43	D	D	D	e	D	D
541110	Offices of lawyers	43	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	10 908	4 793	1 276	363	42.8	28.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	10 908	4 793	1 276	363	42.8	28.8
541211	Offices of certified public accountants	26	D	D	D	c	D	D
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	17	10 985	5 209	1 208	163	48.8	.1
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5415	Computer systems design & related services	17	9 335	2 535	538	89	20.2	10.7
54151	Computer systems design & related services	17	9 335	2 535	538	89	20.2	10.7
5416	Management, scientific, & technical consulting services	21	9 639	3 989	819	119	20.3	2.9
54161	Management consulting services	19	D	D	D	b	D	D
54169	Other scientific & technical consulting services	1	D	D	D	b	D	D
541690	Other scientific & technical consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	14	D	D	D	c	D	D
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	5	13 695	1 425	243	44	11.2	–
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
	BLUFFTON, IN							
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	c	D	D
5411	Legal services	10	3 131	844	192	43	33.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	BOONVILLE, IN							
54	**Professional, scientific, & technical services**	**21**	**3 950**	**1 522**	**401**	**95**	**17.7**	**15.0**
541	Professional, scientific, & technical services	21	3 950	1 522	401	95	17.7	15.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	BRAZIL, IN							
54	**Professional, scientific, & technical services**	**16**	**3 324**	**1 491**	**348**	**97**	**40.3**	**–**
541	Professional, scientific, & technical services	16	3 324	1 491	348	97	40.3	–
	BREMEN, IN							
54	**Professional, scientific, & technical services**	**5**	**1 346**	**233**	**61**	**22**	**12.2**	**–**
541	Professional, scientific, & technical services	5	1 346	233	61	22	12.2	–
	BROOKVILLE, IN							
54	**Professional, scientific, & technical services**	**13**	**3 233**	**713**	**133**	**34**	**97.7**	**–**
541	Professional, scientific, & technical services	13	3 233	713	133	34	97.7	–
	BROWNSBURG, IN							
54	**Professional, scientific, & technical services**	**28**	**7 233**	**2 157**	**538**	**109**	**26.0**	**30.6**
541	Professional, scientific, & technical services	28	7 233	2 157	538	109	26.0	30.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 101	457	174	29	56.1	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 101	457	174	29	56.1	.8
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BROWNSTOWN, IN							
54	**Professional, scientific, & technical services**	**6**	**742**	**242**	**50**	**17**	**27.0**	**–**
	BUTLER, IN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CARMEL, IN							
54	**Professional, scientific, & technical services**	**235**	**251 200**	**105 109**	**21 168**	**2 517**	**18.5**	**4.7**
541	Professional, scientific, & technical services	235	251 200	105 109	21 168	2 517	18.5	4.7
5411	Legal services	31	20 239	9 171	1 891	239	19.0	12.2
54111	Offices of lawyers	27	D	D	D	c	D	D
541110	Offices of lawyers	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	34 731	14 257	3 321	362	44.6	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	34 731	14 257	3 321	362	44.6	5.1
541211	Offices of certified public accountants	21	D	D	D	e	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	22 148	8 744	1 567	160	35.5	7.4
54133	Engineering services	20	17 488	7 397	1 286	116	26.3	9.3
541330	Engineering services	20	17 488	7 397	1 286	116	26.3	9.3
5414	Specialized design services	7	3 222	1 211	265	39	29.3	–
5415	Computer systems design & related services	48	74 468	37 406	9 600	808	7.3	2.7
54151	Computer systems design & related services	48	74 468	37 406	9 600	808	7.3	2.7
541511	Custom computer programming services	13	D	D	D	b	D	D
541512	Computer systems design services	29	64 080	32 159	8 494	719	5.8	2.6
5415121	Computer systems integrators	13	60 341	30 829	8 223	695	3.7	–
5416	Management, scientific, & technical consulting services	59	71 311	26 659	2 796	598	8.9	2.2
54161	Management consulting services	50	69 508	25 763	2 554	576	8.9	2.1
541612	Human resources & executive search consulting services	13	D	D	D	b	D	D
541613	Marketing consulting services	13	D	D	D	e	D	D
5418	Advertising & related services	20	17 103	4 590	1 109	131	35.7	8.1
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	c	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D
	CEDAR LAKE, IN							
54	**Professional, scientific, & technical services**	**9**	**1 270**	**511**	**120**	**53**	**69.1**	**–**
541	Professional, scientific, & technical services	9	1 270	511	120	53	69.1	–
	CHANDLER, IN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CHARLESTOWN, IN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CHESTERFIELD, IN *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	CHESTERFIELD, IN (MADISON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	CHESTERTON, IN							
54	**Professional, scientific, & technical services**	**38**	**15 598**	**6 159**	**1 548**	**186**	**38.8**	**4.0**
541	Professional, scientific, & technical services	38	15 598	6 159	1 548	186	38.8	4.0
5413	Architectural, engineering, & related services	9	7 275	3 498	901	87	33.5	1.3
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
	CICERO, IN							
54	**Professional, scientific, & technical services**	**5**	**1 592**	**626**	**154**	**30**	**96.4**	**3.6**
541	Professional, scientific, & technical services	5	1 592	626	154	30	96.4	3.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLARKSVILLE, IN							
54	**Professional, scientific, & technical services**	**27**	**14 305**	**4 112**	**794**	**185**	**55.6**	**9.7**
541	Professional, scientific, & technical services	27	14 305	4 112	794	185	55.6	9.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 278	1 080	103	42	10.1	24.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 278	1 080	103	42	10.1	24.1
5413	Architectural, engineering, & related services	4	2 129	1 098	235	32	12.2	20.5
5418	Advertising & related services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
	CLINTON, IN							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**a**	**D**	**D**
	COLUMBIA CITY, IN							
54	**Professional, scientific, & technical services**	**22**	**4 862**	**1 657**	**428**	**78**	**52.7**	**1.2**
541	Professional, scientific, & technical services	22	4 862	1 657	428	78	52.7	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	COLUMBUS, IN							
54	**Professional, scientific, & technical services**	**123**	**50 733**	**22 259**	**4 816**	**694**	**34.8**	**5.1**
541	Professional, scientific, & technical services	123	50 733	22 259	4 816	694	34.8	5.1
5411	Legal services	26	8 501	3 068	741	111	24.4	–
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	c	D	D
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	14 063	7 541	1 799	220	41.8	–
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5415	Computer systems design & related services	17	D	D	D	c	D	D
54151	Computer systems design & related services	17	D	D	D	c	D	D
541512	Computer systems design services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	22	D	D	D	b	D	D
54161	Management consulting services	21	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	1 450	393	73	29	9.9	13.5
54192	Photographic services	6	1 450	393	73	29	9.9	13.5
541921	Photographic studios, portrait	6	1 450	393	73	29	9.9	13.5
	CONNERSVILLE, IN							
54	**Professional, scientific, & technical services**	**30**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 898	704	236	43	14.8	21.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 898	704	236	43	14.8	21.8
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	CORYDON, IN							
54	**Professional, scientific, & technical services**	**12**	**3 070**	**1 234**	**328**	**78**	**34.5**	**3.8**
541	Professional, scientific, & technical services	12	3 070	1 234	328	78	34.5	3.8
	COVINGTON, IN							
54	**Professional, scientific, & technical services**	**7**	**1 969**	**503**	**120**	**25**	**97.2**	**–**
541	Professional, scientific, & technical services	7	1 969	503	120	25	97.2	–
	CRAWFORDSVILLE, IN							
54	**Professional, scientific, & technical services**	**37**	**8 296**	**2 900**	**639**	**114**	**42.6**	**10.2**
541	Professional, scientific, & technical services	37	8 296	2 900	639	114	42.6	10.2
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
541219	Other accounting services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CROWN POINT, IN							
54	**Professional, scientific, & technical services**	**56**	**12 535**	**3 963**	**886**	**174**	**57.1**	**18.5**
541	Professional, scientific, & technical services	56	12 535	3 963	886	174	57.1	18.5
5411	Legal services	29	6 130	1 594	386	74	49.2	9.3
54111	Offices of lawyers	29	6 130	1 594	386	74	49.2	9.3
541110	Offices of lawyers	29	6 130	1 594	386	74	49.2	9.3
5411101	Offices of lawyers (except legal aid societies)	29	6 130	1 594	386	74	49.2	9.3
5413	Architectural, engineering, & related services	10	2 808	1 491	305	49	96.2	3.8
	CUMBERLAND, IN *							
54	**Professional, scientific, & technical services**	**7**	**818**	**381**	**72**	**21**	**85.6**	**–**
	CUMBERLAND, IN (HANCOCK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	CUMBERLAND, IN (MARION COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	DANVILLE, IN							
54	**Professional, scientific, & technical services**	**29**	**8 959**	**3 538**	**766**	**123**	**30.2**	**7.4**
541	Professional, scientific, & technical services	29	8 959	3 538	766	123	30.2	7.4
5411	Legal services	16	3 830	1 128	248	59	41.6	7.9
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 590	722	190	23	17.5	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 590	722	190	23	17.5	9.7
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	DECATUR, IN							
54	**Professional, scientific, & technical services**	**21**	**3 775**	**1 302**	**297**	**72**	**67.3**	**20.8**
541	Professional, scientific, & technical services	21	3 775	1 302	297	72	67.3	20.8
	DELPHI, IN							
54	**Professional, scientific, & technical services**	**12**	**2 912**	**742**	**159**	**51**	**78.5**	**2.4**
541	Professional, scientific, & technical services	12	2 912	742	159	51	78.5	2.4
	DE MOTTE, IN							
54	**Professional, scientific, & technical services**	**5**	**1 274**	**323**	**99**	**37**	**75.0**	**.6**
541	Professional, scientific, & technical services	5	1 274	323	99	37	75.0	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	DUNKIRK, IN *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
	DUNKIRK, IN (JAY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
	DYER, IN							
54	**Professional, scientific, & technical services**	**14**	**4 979**	**1 943**	**424**	**125**	**27.3**	**2.8**
541	Professional, scientific, & technical services	14	4 979	1 943	424	125	27.3	2.8
	EAST CHICAGO, IN							
54	**Professional, scientific, & technical services**	**17**	**13 990**	**5 472**	**1 074**	**135**	**22.7**	**17.4**
541	Professional, scientific, & technical services	17	13 990	5 472	1 074	135	22.7	17.4
5413	Architectural, engineering, & related services	6	7 280	3 469	733	87	32.4	12.0
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54169	Other scientific & technical consulting services	1	D	D	D	a	D	D
541690	Other scientific & technical consulting services	1	D	D	D	a	D	D
	EDINBURGH, IN *							
54	**Professional, scientific, & technical services**	**3**	**286**	**121**	**21**	**8**	**100.0**	**–**

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EDINBURGH, IN (JOHNSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**286**	**121**	**21**	**8**	**100.0**	**–**
	ELKHART, IN							
54	**Professional, scientific, & technical services**	**136**	**67 292**	**20 737**	**5 076**	**898**	**31.1**	**4.7**
541	Professional, scientific, & technical services	136	67 292	20 737	5 076	898	31.1	4.7
5411	Legal services	47	18 477	4 408	979	195	30.9	3.0
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	20 862	6 116	1 725	360	11.7	11.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	20 862	6 116	1 725	360	11.7	11.0
541211	Offices of certified public accountants	18	17 591	5 116	1 366	190	10.1	12.6
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	19	12 816	5 543	1 296	166	55.6	.6
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	7	4 281	1 708	398	53	29.6	1.5
54151	Computer systems design & related services	7	4 281	1 708	398	53	29.6	1.5
5418	Advertising & related services	11	4 915	1 303	298	42	21.5	3.4
54189	Other services related to advertising	7	D	D	D	a	D	D
541890	Other services related to advertising	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
	ELLETTSVILLE, IN							
54	**Professional, scientific, & technical services**	**4**	**794**	**288**	**56**	**15**	**12.1**	**29.3**
	ELWOOD, IN *							
54	**Professional, scientific, & technical services**	**11**	**3 750**	**1 601**	**373**	**80**	**83.6**	**15.9**
541	Professional, scientific, & technical services	11	3 750	1 601	373	80	83.6	15.9
	ELWOOD, IN (MADISON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	ELWOOD, IN (TIPTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	EVANSVILLE, IN							
54	**Professional, scientific, & technical services**	**359**	**231 808**	**89 933**	**20 370**	**3 237**	**26.8**	**9.3**

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	EVANSVILLE, IN—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	359	231 808	89 933	20 370	3 237	26.8	9.3
5411	Legal services	104	D	D	D	f	D	D
54111	Offices of lawyers	97	D	D	D	f	D	D
541110	Offices of lawyers	97	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	97	D	D	D	f	D	D
54119	Other legal services	7	D	D	D	b	D	D
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	62	41 278	19 264	5 150	948	20.9	17.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	62	41 278	19 264	5 150	948	20.9	17.9
541211	Offices of certified public accountants	34	26 997	11 672	2 794	414	19.3	27.3
541213	Tax return preparation services	7	D	D	D	c	D	D
541219	Other accounting services	19	D	D	D	e	D	D
5413	Architectural, engineering, & related services	59	44 352	23 559	5 014	649	34.7	2.6
54131	Architectural services	8	D	D	D	b	D	D
541310	Architectural services	8	D	D	D	b	D	D
54133	Engineering services	39	31 405	17 448	3 671	457	44.7	3.6
541330	Engineering services	39	31 405	17 448	3 671	457	44.7	3.6
5414	Specialized design services	22	D	D	D	b	D	D
54141	Interior design services	9	D	D	D	a	D	D
541410	Interior design services	9	D	D	D	a	D	D
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	27	18 842	7 316	1 711	185	17.3	7.2
54151	Computer systems design & related services	27	18 842	7 316	1 711	185	17.3	7.2
541511	Custom computer programming services	12	D	D	D	b	D	D
541512	Computer systems design services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	35	15 112	4 747	999	117	34.7	9.5
54161	Management consulting services	26	D	D	D	b	D	D
54162	Environmental consulting services	8	D	D	D	b	D	D
541620	Environmental consulting services	8	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	c	D	D
5418	Advertising & related services	27	19 125	5 112	1 420	163	32.6	6.1
54181	Advertising agencies	12	D	D	D	b	D	D
541810	Advertising agencies	12	D	D	D	b	D	D
54189	Other services related to advertising	7	D	D	D	a	D	D
541890	Other services related to advertising	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	21	D	D	D	e	D	D
54191	Marketing research & public opinion polling	1	D	D	D	e	D	D
541910	Marketing research & public opinion polling	1	D	D	D	e	D	D
54192	Photographic services	19	D	D	D	b	D	D
541921	Photographic studios, portrait	16	D	D	D	b	D	D
	FISHERS, IN							
54	**Professional, scientific, & technical services**	**73**	**49 348**	**14 132**	**3 146**	**438**	**35.9**	**5.0**
541	Professional, scientific, & technical services	73	49 348	14 132	3 146	438	35.9	5.0
5411	Legal services	7	D	D	D	b	D	D
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	11 915	2 862	571	59	80.9	–
54133	Engineering services	5	D	D	D	a	D	D
541330	Engineering services	5	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5414	Specialized design services	5	2 806	641	39	9	12.3	77.1
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	15	21 451	5 914	1 419	206	13.8	–
54151	Computer systems design & related services	15	21 451	5 914	1 419	206	13.8	–
541511	Custom computer programming services	6	D	D	D	c	D	D
541512	Computer systems design services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
	FORT BRANCH, IN							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	FORTVILLE, IN							
54	**Professional, scientific, & technical services**	**6**	**716**	**228**	**58**	**10**	**99.3**	**.7**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FORT WAYNE, IN							
54	**Professional, scientific, & technical services**	**505**	**412 137**	**144 551**	**30 921**	**4 954**	**17.7**	**7.3**
541	Professional, scientific, & technical services	505	412 137	144 551	30 921	4 954	17.7	7.3
5411	Legal services	134	96 283	30 079	5 925	898	22.2	1.4
54111	Offices of lawyers	127	92 618	28 278	5 587	829	22.7	1.4
541110	Offices of lawyers	127	92 618	28 278	5 587	829	22.7	1.4
5411101	Offices of lawyers (except legal aid societies)	127	92 618	28 278	5 587	829	22.7	1.4
54119	Other legal services	7	3 665	1 801	338	69	7.9	–
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	82	52 246	19 615	4 877	786	16.4	18.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	82	52 246	19 615	4 877	786	16.4	18.2
541211	Offices of certified public accountants	44	42 161	15 279	3 647	444	14.5	20.3
541213	Tax return preparation services	8	2 536	1 392	529	220	14.2	11.3
541219	Other accounting services	24	4 707	2 042	472	81	41.9	2.9
5413	Architectural, engineering, & related services	78	65 517	28 421	6 224	733	31.8	2.4
54131	Architectural services	17	21 765	8 794	2 017	207	12.3	–
541310	Architectural services	17	21 765	8 794	2 017	207	12.3	–
54133	Engineering services	46	35 088	15 715	3 284	387	44.2	4.4
541330	Engineering services	46	35 088	15 715	3 284	387	44.2	4.4
54137	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
5414	Specialized design services	21	22 689	5 621	1 107	148	11.5	–
54143	Graphic design services	15	17 476	3 455	755	104	11.0	–
541430	Graphic design services	15	17 476	3 455	755	104	11.0	–
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	42	87 093	27 102	5 747	634	4.2	5.7
54151	Computer systems design & related services	42	87 093	27 102	5 747	634	4.2	5.7
541511	Custom computer programming services	15	D	D	D	c	D	D
541512	Computer systems design services	17	69 375	20 246	4 398	459	3.1	.5
5415121	Computer systems integrators	10	68 584	19 798	4 267	439	2.7	–
5416	Management, scientific, & technical consulting services	65	39 779	18 632	3 721	439	18.4	12.9
54161	Management consulting services	56	36 392	17 338	3 433	409	15.6	9.9
541611	Administrative management & general management consulting service	22	D	D	D	c	D	D
541612	Human resources & executive search consulting services	23	D	D	D	e	D	D
5416122	Executive placement services	15	14 155	6 965	1 364	207	11.9	18.3
5418	Advertising & related services	49	33 403	8 895	2 108	280	19.6	16.3
54181	Advertising agencies	28	14 421	5 210	1 249	155	22.9	2.5
541810	Advertising agencies	28	14 421	5 210	1 249	155	22.9	2.5
54189	Other services related to advertising	15	D	D	D	b	D	D
541890	Other services related to advertising	15	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	32	D	D	D	g	D	D
54191	Marketing research & public opinion polling	5	9 773	4 522	884	946	6.7	19.1
541910	Marketing research & public opinion polling	5	9 773	4 522	884	946	6.7	19.1
54192	Photographic services	24	D	D	D	b	D	D
541921	Photographic studios, portrait	19	D	D	D	b	D	D
	FRANKFORT, IN							
54	**Professional, scientific, & technical services**	**27**	**4 775**	**1 126**	**261**	**86**	**65.4**	**8.4**
541	Professional, scientific, & technical services	27	4 775	1 126	261	86	65.4	8.4
5411	Legal services	16	3 269	694	150	46	56.0	9.4
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	FRANKLIN, IN							
54	**Professional, scientific, & technical services**	**45**	**13 248**	**4 350**	**1 046**	**207**	**64.3**	**7.0**
541	Professional, scientific, & technical services	45	13 248	4 350	1 046	207	64.3	7.0
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	888	343	96	30	81.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	888	343	96	30	81.4	–
5413	Architectural, engineering, & related services	6	1 805	659	174	32	94.1	–
	GARRETT, IN							
54	**Professional, scientific, & technical services**	**4**	**1 340**	**272**	**52**	**11**	**100.0**	**–**
541	Professional, scientific, & technical services	4	1 340	272	52	11	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GARY, IN							
54	**Professional, scientific, & technical services**	**46**	**54 811**	**12 565**	**3 108**	**403**	**7.1**	**4.0**
541	Professional, scientific, & technical services	46	54 811	12 565	3 108	403	7.1	4.0
5411	Legal services	22	4 589	1 278	258	62	40.9	23.4
54111	Offices of lawyers	22	4 589	1 278	258	62	40.9	23.4
541110	Offices of lawyers	22	4 589	1 278	258	62	40.9	23.4
5411101	Offices of lawyers (except legal aid societies)	22	4 589	1 278	258	62	40.9	23.4
5413	Architectural, engineering, & related services	10	46 822	9 917	2 541	249	2.4	.5
54133	Engineering services	5	D	D	D	c	D	D
541330	Engineering services	5	D	D	D	c	D	D
	GAS CITY, IN							
54	**Professional, scientific, & technical services**	**4**	**304**	**122**	**18**	**4**	**21.7**	**6.3**
	GOSHEN, IN							
54	**Professional, scientific, & technical services**	**49**	**15 215**	**4 246**	**1 059**	**195**	**35.7**	**3.5**
541	Professional, scientific, & technical services	49	15 215	4 246	1 059	195	35.7	3.5
5411	Legal services	15	6 903	1 501	378	74	25.9	2.4
54111	Offices of lawyers	15	6 903	1 501	378	74	25.9	2.4
541110	Offices of lawyers	15	6 903	1 501	378	74	25.9	2.4
5411101	Offices of lawyers (except legal aid societies)	15	6 903	1 501	378	74	25.9	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 178	1 483	383	61	21.2	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 178	1 483	383	61	21.2	4.7
5413	Architectural, engineering, & related services	10	1 943	724	165	33	48.4	8.2
	GREENCASTLE, IN							
54	**Professional, scientific, & technical services**	**19**	**3 890**	**1 904**	**449**	**79**	**39.6**	**1.1**
541	Professional, scientific, & technical services	19	3 890	1 904	449	79	39.6	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 450	1 300	305	48	15.9	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 450	1 300	305	48	15.9	1.7
	GREENDALE, IN							
54	**Professional, scientific, & technical services**	**5**	**745**	**237**	**58**	**9**	**45.5**	**54.5**
	GREENFIELD, IN							
54	**Professional, scientific, & technical services**	**33**	**9 963**	**2 819**	**639**	**115**	**57.8**	**3.5**
541	Professional, scientific, & technical services	33	9 963	2 819	639	115	57.8	3.5
5411	Legal services	18	5 711	1 626	350	72	44.9	4.8
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
	GREENSBURG, IN							
54	**Professional, scientific, & technical services**	**21**	**11 392**	**7 780**	**904**	**479**	**11.2**	**3.1**
541	Professional, scientific, & technical services	21	11 392	7 780	904	479	11.2	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	e	D	D
54161	Management consulting services	1	D	D	D	e	D	D
541612	Human resources & executive search consulting services	1	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	1	D	D	D	e	D	D
	GREENWOOD, IN							
54	**Professional, scientific, & technical services**	**96**	**31 155**	**12 278**	**3 426**	**506**	**46.9**	**4.1**
541	Professional, scientific, & technical services	96	31 155	12 278	3 426	506	46.9	4.1
5411	Legal services	25	D	D	D	b	D	D
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 386	1 843	364	58	40.1	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 386	1 843	364	58	40.1	2.1
5413	Architectural, engineering, & related services	17	6 609	3 374	796	104	65.4	3.0
5414	Specialized design services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	6 122	2 178	923	109	18.7	–
54161	Management consulting services	8	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GRIFFITH, IN							
54	**Professional, scientific, & technical services**	**23**	**8 328**	**2 782**	**567**	**96**	**44.0**	**4.9**
541	Professional, scientific, & technical services	23	8 328	2 782	567	96	44.0	4.9
5413	Architectural, engineering, & related services	5	3 766	1 666	379	51	24.3	4.6
	HAMMOND, IN							
54	**Professional, scientific, & technical services**	**101**	**79 717**	**30 183**	**7 289**	**1 364**	**19.8**	**.9**
541	Professional, scientific, & technical services	101	79 717	30 183	7 289	1 364	19.8	.9
5411	Legal services	36	19 955	7 352	1 376	211	28.6	2.0
54111	Offices of lawyers	36	19 955	7 352	1 376	211	28.6	2.0
541110	Offices of lawyers	36	19 955	7 352	1 376	211	28.6	2.0
5411101	Offices of lawyers (except legal aid societies)	36	19 955	7 352	1 376	211	28.6	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	5 806	2 428	822	409	31.8	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	5 806	2 428	822	409	31.8	2.6
541213	Tax return preparation services	3	D	D	D	e	D	D
5413	Architectural, engineering, & related services	14	30 033	11 752	3 019	247	9.4	.1
54133	Engineering services	11	29 073	11 432	2 962	234	9.6	.1
541330	Engineering services	11	29 073	11 432	2 962	234	9.6	.1
5414	Specialized design services	4	1 665	689	150	17	58.0	–
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	12	12 335	3 802	871	150	16.7	.3
54169	Other scientific & technical consulting services	4	D	D	D	c	D	D
541690	Other scientific & technical consulting services	4	D	D	D	c	D	D
5418	Advertising & related services	11	8 764	3 711	951	281	23.7	.4
54189	Other services related to advertising	6	D	D	D	c	D	D
541890	Other services related to advertising	6	D	D	D	c	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
	HANOVER, IN							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	HARTFORD CITY, IN							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	HEBRON, IN							
54	**Professional, scientific, & technical services**	**7**	**834**	**388**	**70**	**19**	**76.3**	**4.6**
	HIGHLAND, IN							
54	**Professional, scientific, & technical services**	**80**	**28 695**	**10 312**	**2 520**	**375**	**56.2**	**5.2**
541	Professional, scientific, & technical services	80	28 695	10 312	2 520	375	56.2	5.2
5411	Legal services	26	12 713	3 651	973	132	46.9	4.7
54111	Offices of lawyers	26	12 713	3 651	973	132	46.9	4.7
541110	Offices of lawyers	26	12 713	3 651	973	132	46.9	4.7
5411101	Offices of lawyers (except legal aid societies)	26	12 713	3 651	973	132	46.9	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	3 426	1 328	311	72	79.2	20.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	3 426	1 328	311	72	79.2	20.8
5413	Architectural, engineering, & related services	12	7 631	3 552	861	99	48.1	–
5418	Advertising & related services	5	2 099	578	128	18	93.9	–
	HOBART, IN							
54	**Professional, scientific, & technical services**	**28**	**7 285**	**2 293**	**512**	**128**	**35.3**	**9.9**
541	Professional, scientific, & technical services	28	7 285	2 293	512	128	35.3	9.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	999	369	100	25	89.9	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	999	369	100	25	89.9	3.0
5413	Architectural, engineering, & related services	6	2 710	861	194	37	2.4	20.6
	HUNTINGBURG, IN							
54	**Professional, scientific, & technical services**	**7**	**1 157**	**325**	**78**	**21**	**86.1**	**9.9**
541	Professional, scientific, & technical services	7	1 157	325	78	21	86.1	9.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HUNTINGTON, IN							
54	**Professional, scientific, & technical services**	**26**	**9 189**	**2 689**	**652**	**134**	**23.3**	**3.7**
541	Professional, scientific, & technical services	26	9 189	2 689	652	134	23.3	3.7
5411	Legal services	11	3 785	1 056	263	56	15.6	3.2
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
	INDIANAPOLIS, IN (CC) *							
54	**Professional, scientific, & technical services**	**2 174**	**2 356 516**	**875 134**	**197 526**	**22 189**	**17.3**	**6.8**
541	Professional, scientific, & technical services	2 174	2 356 516	875 134	197 526	22 189	17.3	6.8
5411	Legal services	561	563 360	192 324	43 199	4 492	16.0	3.2
54111	Offices of lawyers	524	533 671	182 831	40 979	4 181	16.3	2.9
541110	Offices of lawyers	524	533 671	182 831	40 979	4 181	16.3	2.9
5411101	Offices of lawyers (except legal aid societies)	524	533 671	182 831	40 979	4 181	16.3	2.9
54119	Other legal services	37	29 689	9 493	2 220	311	9.7	8.5
541191	Title abstract & settlement offices	30	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	279	305 978	120 972	28 733	3 973	9.9	16.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	279	305 978	120 972	28 733	3 973	9.9	16.1
541211	Offices of certified public accountants	156	D	D	D	g	D	D
541213	Tax return preparation services	33	D	D	D	f	D	D
541219	Other accounting services	77	D	D	D	f	D	D
5413	Architectural, engineering, & related services	363	538 149	244 890	54 780	5 591	22.5	2.9
54131	Architectural services	92	D	D	D	f	D	D
541310	Architectural services	92	D	D	D	f	D	D
54133	Engineering services	210	365 688	168 179	36 863	3 692	27.4	3.9
541330	Engineering services	210	365 688	168 179	36 863	3 692	27.4	3.9
54134	Drafting services	13	3 366	2 195	579	64	8.2	–
541340	Drafting services	13	3 366	2 195	579	64	8.2	–
54137	Surveying & mapping (except geophysical) services	10	D	D	D	f	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	f	D	D
54138	Testing laboratories	26	D	D	D	e	D	D
541380	Testing laboratories	26	D	D	D	e	D	D
5414	Specialized design services	113	D	D	D	e	D	D
54141	Interior design services	42	D	D	D	c	D	D
541410	Interior design services	42	D	D	D	c	D	D
54143	Graphic design services	67	D	D	D	e	D	D
541430	Graphic design services	67	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists)	62	D	D	D	e	D	D
5415	Computer systems design & related services	257	348 773	130 207	29 629	2 808	8.7	6.8
54151	Computer systems design & related services	257	348 773	130 207	29 629	2 808	8.7	6.8
541511	Custom computer programming services	108	D	D	D	g	D	D
541512	Computer systems design services	116	D	D	D	f	D	D
5415121	Computer systems integrators	61	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	55	D	D	D	c	D	D
541513	Computer facilities management services	11	105 195	26 366	7 023	592	.6	1.1
541519	Other computer related services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	325	D	D	D	g	D	D
54161	Management consulting services	249	167 115	57 533	13 669	1 313	34.2	11.9
541611	Administrative management & general management consulting service	111	D	D	D	e	D	D
541612	Human resources & executive search consulting services	65	D	D	D	e	D	D
5416122	Executive placement services	33	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	27	D	D	D	c	D	D
541613	Marketing consulting services	52	26 013	9 562	2 019	289	54.8	16.5
541614	Process, physical distribution, & logistics consulting services	10	D	D	D	b	D	D
541618	Other management consulting services	11	9 332	4 415	1 087	86	51.4	–
54162	Environmental consulting services	32	D	D	D	c	D	D
541620	Environmental consulting services	32	D	D	D	c	D	D
54169	Other scientific & technical consulting services	44	D	D	D	c	D	D
541690	Other scientific & technical consulting services	44	D	D	D	c	D	D
5417	Scientific research & development services	18	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	f	D	D
5417102	Research & development in the life sciences	9	D	D	D	f	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	INDIANAPOLIS, IN (CC) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	157	153 832	43 432	10 247	1 338	20.1	5.5
54181	Advertising agencies	59	D	D	D	f	D	D
541810	Advertising agencies	59	D	D	D	f	D	D
54182	Public relations agencies	24	15 069	4 158	1 034	130	70.6	1.8
541820	Public relations agencies	24	15 069	4 158	1 034	130	70.6	1.8
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	13	D	D	D	e	D	D
541860	Direct mail advertising	13	D	D	D	e	D	D
54189	Other services related to advertising	41	D	D	D	e	D	D
541890	Other services related to advertising	41	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	26	D	D	D	c	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5418909	All other advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	101	D	D	D	f	D	D
54191	Marketing research & public opinion polling	20	D	D	D	f	D	D
541910	Marketing research & public opinion polling	20	D	D	D	f	D	D
54192	Photographic services	71	29 201	6 822	1 408	351	27.4	2.4
541921	Photographic studios, portrait	46	D	D	D	e	D	D
541922	Commercial photography	25	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D
	INDIANAPOLIS CITY (BALANCE), IN *							
54	**Professional, scientific, & technical services**	**2 170**	**D**	**D**	**D**	**j**	**D**	**D**
541	Professional, scientific, & technical services	2 170	D	D	D	j	D	D
5411	Legal services	561	563 360	192 324	43 199	4 492	16.0	3.2
54111	Offices of lawyers	524	533 671	182 831	40 979	4 181	16.3	2.9
541110	Offices of lawyers	524	533 671	182 831	40 979	4 181	16.3	2.9
5411101	Offices of lawyers (except legal aid societies)	524	533 671	182 831	40 979	4 181	16.3	2.9
54119	Other legal services	37	29 689	9 493	2 220	311	9.7	8.5
541191	Title abstract & settlement offices	30	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	277	D	D	D	h	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	277	D	D	D	h	D	D
541211	Offices of certified public accountants	155	D	D	D	g	D	D
541213	Tax return preparation services	33	D	D	D	f	D	D
541219	Other accounting services	76	D	D	D	f	D	D
5413	Architectural, engineering, & related services	363	538 149	244 890	54 780	5 591	22.5	2.9
54131	Architectural services	92	D	D	D	f	D	D
541310	Architectural services	92	D	D	D	f	D	D
54133	Engineering services	210	365 688	168 179	36 863	3 692	27.4	3.9
541330	Engineering services	210	365 688	168 179	36 863	3 692	27.4	3.9
54134	Drafting services	13	3 366	2 195	579	64	8.2	–
541340	Drafting services	13	3 366	2 195	579	64	8.2	–
54137	Surveying & mapping (except geophysical) services	10	D	D	D	f	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	f	D	D
54138	Testing laboratories	26	D	D	D	e	D	D
541380	Testing laboratories	26	D	D	D	e	D	D
5414	Specialized design services	113	D	D	D	e	D	D
54141	Interior design services	42	D	D	D	c	D	D
541410	Interior design services	42	D	D	D	c	D	D
54143	Graphic design services	67	D	D	D	e	D	D
541430	Graphic design services	67	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists)	62	D	D	D	e	D	D
5415	Computer systems design & related services	257	348 773	130 207	29 629	2 808	8.7	6.8
54151	Computer systems design & related services	257	348 773	130 207	29 629	2 808	8.7	6.8
541511	Custom computer programming services	108	D	D	D	g	D	D
541512	Computer systems design services	116	D	D	D	f	D	D
5415121	Computer systems integrators	61	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	55	D	D	D	c	D	D
541513	Computer facilities management services	11	105 195	26 366	7 023	592	.6	1.1
541519	Other computer related services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	324	221 071	74 743	17 686	1 768	31.9	16.8
54161	Management consulting services	249	167 115	57 533	13 669	1 313	34.2	11.9
541611	Administrative management & general management consulting service	111	D	D	D	e	D	D
541612	Human resources & executive search consulting services	65	D	D	D	e	D	D
5416122	Executive placement services	33	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	27	D	D	D	c	D	D
541613	Marketing consulting services	52	26 013	9 562	2 019	289	54.8	16.5
541614	Process, physical distribution, & logistics consulting services	10	D	D	D	b	D	D
541618	Other management consulting services	11	9 332	4 415	1 087	86	51.4	–
54162	Environmental consulting services	31	D	D	D	c	D	D
541620	Environmental consulting services	31	D	D	D	c	D	D
54169	Other scientific & technical consulting services	44	D	D	D	c	D	D
541690	Other scientific & technical consulting services	44	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	INDIANAPOLIS CITY (BALANCE), IN *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	18	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	f	D	D
5417102	Research & development in the life sciences	9	D	D	D	f	D	D
5418	Advertising & related services	156	D	D	D	g	D	D
54181	Advertising agencies	59	D	D	D	f	D	D
541810	Advertising agencies	59	D	D	D	f	D	D
54182	Public relations agencies	24	15 069	4 158	1 034	130	70.6	1.8
541820	Public relations agencies	24	15 069	4 158	1 034	130	70.6	1.8
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	13	D	D	D	e	D	D
541860	Direct mail advertising	13	D	D	D	e	D	D
54189	Other services related to advertising	40	D	D	D	e	D	D
541890	Other services related to advertising	40	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	25	D	D	D	c	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5418909	All other advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	101	D	D	D	f	D	D
54191	Marketing research & public opinion polling	20	D	D	D	f	D	D
541910	Marketing research & public opinion polling	20	D	D	D	f	D	D
54192	Photographic services	71	29 201	6 822	1 408	351	27.4	2.4
541921	Photographic studios, portrait	46	D	D	D	e	D	D
541922	Commercial photography	25	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D
	JASPER, IN							
54	**Professional, scientific, & technical services**	**44**	**12 098**	**4 304**	**987**	**174**	**44.1**	**1.0**
541	Professional, scientific, & technical services	44	12 098	4 304	987	174	44.1	1.0
5411	Legal services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
	JEFFERSONVILLE, IN							
54	**Professional, scientific, & technical services**	**86**	**26 507**	**7 874**	**1 739**	**316**	**40.7**	**1.1**
541	Professional, scientific, & technical services	86	26 507	7 874	1 739	316	40.7	1.1
5411	Legal services	45	10 199	2 303	469	103	56.2	2.5
54111	Offices of lawyers	43	D	D	D	b	D	D
541110	Offices of lawyers	43	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 074	784	215	45	33.8	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 074	784	215	45	33.8	1.1
5413	Architectural, engineering, & related services	8	9 020	2 893	607	92	21.1	–
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	KENDALLVILLE, IN							
54	**Professional, scientific, & technical services**	**21**	**12 461**	**2 418**	**579**	**107**	**86.1**	**.3**
541	Professional, scientific, & technical services	21	12 461	2 418	579	107	86.1	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
54133	Engineering services	3	D	D	D	b	D	D
541330	Engineering services	3	D	D	D	b	D	D
	KNOX, IN							
54	**Professional, scientific, & technical services**	**8**	**1 312**	**359**	**91**	**28**	**50.3**	**–**
541	Professional, scientific, & technical services	8	1 312	359	91	28	50.3	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KOKOMO, IN							
54	**Professional, scientific, & technical services**	**87**	**30 149**	**10 115**	**2 502**	**393**	**48.1**	**.9**
541	Professional, scientific, & technical services	87	30 149	10 115	2 502	393	48.1	.9
5411	Legal services	42	11 825	3 768	886	138	62.1	1.4
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	8 395	2 598	638	78	53.3	–
5418	Advertising & related services	6	2 375	735	178	25	31.0	1.7
	LAFAYETTE, IN							
54	**Professional, scientific, & technical services**	**134**	**79 147**	**27 838**	**6 439**	**972**	**30.1**	**1.4**
541	Professional, scientific, & technical services	134	79 147	27 838	6 439	972	30.1	1.4
5411	Legal services	48	D	D	D	e	D	D
54111	Offices of lawyers	44	25 112	6 091	1 318	221	39.9	1.3
541110	Offices of lawyers	44	25 112	6 091	1 318	221	39.9	1.3
5411101	Offices of lawyers (except legal aid societies)	44	25 112	6 091	1 318	221	39.9	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	9 356	4 614	1 179	242	28.4	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	9 356	4 614	1 179	242	28.4	5.3
541211	Offices of certified public accountants	15	D	D	D	b	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	26	16 518	9 686	2 320	228	16.8	–
54131	Architectural services	8	D	D	D	b	D	D
541310	Architectural services	8	D	D	D	b	D	D
54133	Engineering services	10	9 150	6 029	1 532	114	16.5	–
541330	Engineering services	10	9 150	6 029	1 532	114	16.5	–
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5415	Computer systems design & related services	6	12 066	2 617	579	101	6.7	–
54151	Computer systems design & related services	6	12 066	2 617	579	101	6.7	–
541512	Computer systems design services	4	D	D	D	b	D	D
5418	Advertising & related services	6	7 411	2 075	451	60	61.6	–
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	LAKE STATION, IN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	LA PORTE, IN							
54	**Professional, scientific, & technical services**	**48**	**12 103**	**3 910**	**883**	**200**	**36.4**	**8.7**
541	Professional, scientific, & technical services	48	12 103	3 910	883	200	36.4	8.7
5411	Legal services	21	7 644	2 274	511	110	25.2	6.0
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 642	997	265	48	67.1	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 642	997	265	48	67.1	17.0
	LAWRENCE, IN *							
54	**Professional, scientific, & technical services**	**39**	**14 826**	**4 280**	**901**	**146**	**23.4**	**30.8**
541	Professional, scientific, & technical services	39	14 826	4 280	901	146	23.4	30.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	8	6 728	1 518	376	56	13.2	48.6
5418	Advertising & related services	2	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
	LAWRENCEBURG, IN							
54	**Professional, scientific, & technical services**	**26**	**6 139**	**1 932**	**451**	**94**	**70.2**	**4.6**
541	Professional, scientific, & technical services	26	6 139	1 932	451	94	70.2	4.6
5411	Legal services	11	2 810	612	145	31	89.3	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEBANON, IN							
54	**Professional, scientific, & technical services**	**21**	**7 530**	**2 852**	**637**	**102**	**34.1**	**3.8**
541	Professional, scientific, & technical services	21	7 530	2 852	637	102	34.1	3.8
5411	Legal services	14	4 817	1 953	438	74	11.7	6.0
54111	Offices of lawyers	10	3 557	1 405	313	47	15.9	.5
541110	Offices of lawyers	10	3 557	1 405	313	47	15.9	.5
5411101	Offices of lawyers (except legal aid societies)	10	3 557	1 405	313	47	15.9	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
	LIGONIER, IN							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
	LINTON, IN							
54	**Professional, scientific, & technical services**	**11**	**1 193**	**361**	**104**	**34**	**80.1**	**19.9**
541	Professional, scientific, & technical services	11	1 193	361	104	34	80.1	19.9
	LOGANSPORT, IN							
54	**Professional, scientific, & technical services**	**29**	**10 127**	**2 971**	**699**	**131**	**28.6**	**9.3**
541	Professional, scientific, & technical services	29	10 127	2 971	699	131	28.6	9.3
5411	Legal services	15	6 403	1 459	350	64	19.6	14.8
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	LOOGOOTEE, IN							
54	**Professional, scientific, & technical services**	**5**	**2 599**	**1 405**	**327**	**45**	**10.3**	**3.3**
541	Professional, scientific, & technical services	5	2 599	1 405	327	45	10.3	3.3
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	LOWELL, IN							
54	**Professional, scientific, & technical services**	**9**	**2 923**	**819**	**192**	**48**	**86.2**	**.5**
541	Professional, scientific, & technical services	9	2 923	819	192	48	86.2	.5
	MADISON, IN							
54	**Professional, scientific, & technical services**	**21**	**7 054**	**1 993**	**479**	**100**	**55.2**	**.9**
541	Professional, scientific, & technical services	21	7 054	1 993	479	100	55.2	.9
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 835	846	238	50	42.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 835	846	238	50	42.1	–
	MARION, IN							
54	**Professional, scientific, & technical services**	**53**	**14 453**	**4 945**	**1 280**	**320**	**24.9**	**4.6**
541	Professional, scientific, & technical services	53	14 453	4 945	1 280	320	24.9	4.6
5411	Legal services	28	6 744	1 688	360	77	25.5	5.9
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	c	D	D
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	1 659	639	151	39	29.1	16.3
	MARTINSVILLE, IN							
54	**Professional, scientific, & technical services**	**23**	**5 367**	**1 935**	**424**	**104**	**60.2**	**4.3**
541	Professional, scientific, & technical services	23	5 367	1 935	424	104	60.2	4.3
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MERRILLVILLE, IN							
54	**Professional, scientific, & technical services**	**177**	**167 013**	**56 335**	**13 885**	**1 609**	**15.9**	**4.4**
541	Professional, scientific, & technical services	177	167 013	56 335	13 885	1 609	15.9	4.4
5411	Legal services	86	51 675	20 119	3 879	602	22.9	6.6
54111	Offices of lawyers	84	D	D	D	f	D	D
541110	Offices of lawyers	84	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	84	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	20 256	9 397	2 176	319	15.7	14.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	20 256	9 397	2 176	319	15.7	14.8
541211	Offices of certified public accountants	22	13 616	6 513	1 464	179	12.3	2.5
541219	Other accounting services	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services	17	13 573	6 774	1 795	188	37.8	–
54133	Engineering services	10	8 895	4 569	1 298	120	35.3	–
541330	Engineering services	10	8 895	4 569	1 298	120	35.3	–
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
5414	Specialized design services	5	7 062	1 484	193	61	9.2	.8
54142	Industrial design services	1	D	D	D	b	D	D
541420	Industrial design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	10	66 667	15 722	5 165	327	1.3	.4
54151	Computer systems design & related services	10	66 667	15 722	5 165	327	1.3	.4
541511	Custom computer programming services	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	9	5 553	2 242	533	65	67.1	9.9
	MICHIGAN CITY, IN							
54	**Professional, scientific, & technical services**	**64**	**21 284**	**7 373**	**1 788**	**406**	**34.3**	**12.5**
541	Professional, scientific, & technical services	64	21 284	7 373	1 788	406	34.3	12.5
5411	Legal services	25	D	D	D	b	D	D
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 761	1 991	592	209	49.7	12.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 761	1 991	592	209	49.7	12.2
541213	Tax return preparation services	4	D	D	D	c	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	7 074	2 953	700	81	23.0	1.3
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
	MISHAWAKA, IN							
54	**Professional, scientific, & technical services**	**113**	**99 850**	**40 553**	**10 147**	**1 067**	**25.1**	**1.5**
541	Professional, scientific, & technical services	113	99 850	40 553	10 147	1 067	25.1	1.5
5411	Legal services	24	5 276	1 862	403	81	46.8	5.0
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	4 654	2 284	682	271	34.1	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	4 654	2 284	682	271	34.1	3.3
541213	Tax return preparation services	7	D	D	D	c	D	D
5413	Architectural, engineering, & related services	24	17 214	6 652	1 581	190	51.7	4.3
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
54133	Engineering services	15	9 372	3 097	674	100	81.5	7.8
541330	Engineering services	15	9 372	3 097	674	100	81.5	7.8
5414	Specialized design services	5	2 469	675	153	22	20.8	–
54143	Graphic design services	5	2 469	675	153	22	20.8	–
541430	Graphic design services	5	2 469	675	153	22	20.8	–
5415	Computer systems design & related services	9	50 148	23 522	6 007	308	.8	.5
54151	Computer systems design & related services	9	50 148	23 522	6 007	308	.8	.5
541512	Computer systems design services	4	D	D	D	e	D	D
5415121	Computer systems integrators	4	D	D	D	e	D	D
5418	Advertising & related services	14	16 069	4 518	1 109	152	55.1	–
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	2 491	563	115	36	39.3	–
54192	Photographic services	12	2 491	563	115	36	39.3	–
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	MITCHELL, IN							
54	**Professional, scientific, & technical services**	**4**	**722**	**186**	**65**	**26**	**100.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONTICELLO, IN							
54	**Professional, scientific, & technical services**	**28**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	MOORESVILLE, IN							
54	**Professional, scientific, & technical services**	**12**	**3 482**	**1 344**	**299**	**53**	**37.2**	**5.6**
541	Professional, scientific, & technical services	12	3 482	1 344	299	53	37.2	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	MOUNT VERNON, IN							
54	**Professional, scientific, & technical services**	**18**	**10 839**	**5 901**	**1 096**	**155**	**27.7**	**2.1**
541	Professional, scientific, & technical services	18	10 839	5 901	1 096	155	27.7	2.1
5413	Architectural, engineering, & related services	5	8 380	4 973	919	109	13.4	–
	MUNCIE, IN							
54	**Professional, scientific, & technical services**	**111**	**65 258**	**27 554**	**6 374**	**1 480**	**20.9**	**43.5**
541	Professional, scientific, & technical services	111	65 258	27 554	6 374	1 480	20.9	43.5
5411	Legal services	45	12 984	3 779	810	168	40.6	.5
54111	Offices of lawyers	41	10 915	2 997	630	136	48.0	.6
541110	Offices of lawyers	41	10 915	2 997	630	136	48.0	.6
5411101	Offices of lawyers (except legal aid societies)	41	10 915	2 997	630	136	48.0	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	16 657	8 438	2 160	813	8.4	22.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	16 657	8 438	2 160	813	8.4	22.6
541211	Offices of certified public accountants	12	D	D	D	f	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	14	11 376	4 621	1 123	195	28.8	57.0
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
5415	Computer systems design & related services	4	D	D	D	c	D	D
54151	Computer systems design & related services	4	D	D	D	c	D	D
541511	Custom computer programming services	2	D	D	D	c	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
	MUNSTER, IN							
54	**Professional, scientific, & technical services**	**69**	**32 757**	**13 759**	**3 006**	**392**	**26.4**	**14.1**
541	Professional, scientific, & technical services	69	32 757	13 759	3 006	392	26.4	14.1
5411	Legal services	23	9 212	2 383	505	87	33.7	.6
54111	Offices of lawyers	23	9 212	2 383	505	87	33.7	.6
541110	Offices of lawyers	23	9 212	2 383	505	87	33.7	.6
5411101	Offices of lawyers (except legal aid societies)	23	9 212	2 383	505	87	33.7	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	8 463	3 892	859	136	6.6	47.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	8 463	3 892	859	136	6.6	47.1
541211	Offices of certified public accountants	6	D	D	D	b	D	D
541219	Other accounting services	5	3 900	2 198	437	71	11.3	88.7
5413	Architectural, engineering, & related services	16	8 708	4 988	1 090	106	28.0	2.2
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
	NAPPANEE, IN *							
54	**Professional, scientific, & technical services**	**5**	**1 159**	**372**	**100**	**19**	**95.7**	**–**
541	Professional, scientific, & technical services	5	1 159	372	100	19	95.7	–
	NAPPANEE, IN (ELKHART COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**1 159**	**372**	**100**	**19**	**95.7**	**–**
541	Professional, scientific, & technical services	5	1 159	372	100	19	95.7	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW ALBANY, IN							
54	**Professional, scientific, & technical services**	**114**	**69 793**	**25 295**	**5 546**	**877**	**23.2**	**4.0**
541	Professional, scientific, & technical services	114	69 793	25 295	5 546	877	23.2	4.0
5411	Legal services	47	D	D	D	c	D	D
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	9 657	4 884	1 119	275	11.7	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	9 657	4 884	1 119	275	11.7	.2
541211	Offices of certified public accountants	5	D	D	D	b	D	D
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	16	12 672	3 243	616	101	45.0	3.4
54131	Architectural services	6	8 841	1 967	384	57	26.1	–
541310	Architectural services	6	8 841	1 967	384	57	26.1	–
5414	Specialized design services	4	1 395	196	45	9	10.1	–
5415	Computer systems design & related services	12	25 035	10 799	2 351	234	7.0	–
54151	Computer systems design & related services	12	25 035	10 799	2 351	234	7.0	–
541511	Custom computer programming services	2	D	D	D	c	D	D
541512	Computer systems design services	6	D	D	D	c	D	D
5415121	Computer systems integrators	4	D	D	D	c	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
	NEWBURGH, IN							
54	**Professional, scientific, & technical services**	**12**	**3 632**	**1 210**	**240**	**75**	**38.8**	**–**
541	Professional, scientific, & technical services	12	3 632	1 210	240	75	38.8	–
	NEW CASTLE, IN							
54	**Professional, scientific, & technical services**	**31**	**11 743**	**3 436**	**774**	**161**	**44.1**	**.9**
541	Professional, scientific, & technical services	31	11 743	3 436	774	161	44.1	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	987	466	151	41	76.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	987	466	151	41	76.6	–
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	NEW HAVEN, IN							
54	**Professional, scientific, & technical services**	**14**	**2 609**	**992**	**257**	**28**	**67.6**	**6.2**
541	Professional, scientific, & technical services	14	2 609	992	257	28	67.6	6.2
	NEW WHITELAND, IN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	NOBLESVILLE, IN							
54	**Professional, scientific, & technical services**	**78**	**52 297**	**17 323**	**3 565**	**428**	**49.2**	**1.1**
541	Professional, scientific, & technical services	78	52 297	17 323	3 565	428	49.2	1.1
5411	Legal services	19	9 645	2 418	631	89	39.3	.8
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	3 337	1 366	255	43	48.6	–
5414	Specialized design services	5	2 720	370	90	16	19.7	6.9
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	13	27 918	10 164	1 994	202	59.5	.3
54151	Computer systems design & related services	13	27 918	10 164	1 994	202	59.5	.3
541511	Custom computer programming services	5	D	D	D	c	D	D
541512	Computer systems design services	8	D	D	D	c	D	D
5415121	Computer systems integrators	4	18 823	4 230	731	91	56.0	.4
5416	Management, scientific, & technical consulting services	13	3 623	1 331	278	33	54.4	6.8
54161	Management consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
	NORTH MANCHESTER, IN							
54	**Professional, scientific, & technical services**	**7**	**1 720**	**632**	**241**	**17**	**41.4**	**–**
541	Professional, scientific, & technical services	7	1 720	632	241	17	41.4	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTH VERNON, IN							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	OAKLAND CITY, IN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	PAOLI, IN							
54	**Professional, scientific, & technical services**	**8**	**1 075**	**276**	**53**	**16**	**99.3**	**–**
541	Professional, scientific, & technical services	8	1 075	276	53	16	99.3	–
	PENDLETON, IN							
54	**Professional, scientific, & technical services**	**7**	**1 312**	**445**	**103**	**34**	**79.3**	**–**
541	Professional, scientific, & technical services	7	1 312	445	103	34	79.3	–
	PERU, IN							
54	**Professional, scientific, & technical services**	**22**	**3 951**	**1 081**	**280**	**79**	**68.4**	**2.4**
541	Professional, scientific, & technical services	22	3 951	1 081	280	79	68.4	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	PETERSBURG, IN							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	PLAINFIELD, IN							
54	**Professional, scientific, & technical services**	**40**	**6 851**	**2 928**	**680**	**131**	**65.6**	**7.4**
541	Professional, scientific, & technical services	40	6 851	2 928	680	131	65.6	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 391	620	169	31	77.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 391	620	169	31	77.9	–
5413	Architectural, engineering, & related services	9	2 293	1 245	273	46	67.8	–
	PLYMOUTH, IN							
54	**Professional, scientific, & technical services**	**35**	**8 578**	**2 969**	**746**	**162**	**32.2**	**5.4**
541	Professional, scientific, & technical services	35	8 578	2 969	746	162	32.2	5.4
5411	Legal services	18	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	PORTAGE, IN							
54	**Professional, scientific, & technical services**	**43**	**22 716**	**10 124**	**2 487**	**228**	**33.5**	**2.7**
541	Professional, scientific, & technical services	43	22 716	10 124	2 487	228	33.5	2.7
5411	Legal services	20	4 347	1 232	343	54	42.7	12.1
54111	Offices of lawyers	20	4 347	1 232	343	54	42.7	12.1
541110	Offices of lawyers	20	4 347	1 232	343	54	42.7	12.1
5411101	Offices of lawyers (except legal aid societies)	20	4 347	1 232	343	54	42.7	12.1
5413	Architectural, engineering, & related services	6	5 580	3 134	686	71	67.7	–
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
	PORTER, IN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
54133	Engineering services	1	D	D	D	b	D	D
541330	Engineering services	1	D	D	D	b	D	D
	PORTLAND, IN							
54	**Professional, scientific, & technical services**	**14**	**2 637**	**934**	**182**	**63**	**83.5**	**–**
541	Professional, scientific, & technical services	14	2 637	934	182	63	83.5	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PRINCETON, IN							
54	**Professional, scientific, & technical services**	**22**	**3 433**	**1 152**	**226**	**59**	**64.0**	**11.4**
541	Professional, scientific, & technical services	22	3 433	1 152	226	59	64.0	11.4
	RENSSELAER, IN							
54	**Professional, scientific, & technical services**	**18**	**4 119**	**1 135**	**281**	**64**	**83.3**	**–**
541	Professional, scientific, & technical services	18	4 119	1 135	281	64	83.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	RICHMOND, IN							
54	**Professional, scientific, & technical services**	**54**	**24 393**	**11 347**	**2 315**	**343**	**27.6**	**10.6**
541	Professional, scientific, & technical services	54	24 393	11 347	2 315	343	27.6	10.6
5411	Legal services	22	5 992	1 471	315	80	61.0	.6
54111	Offices of lawyers	19	4 722	935	211	51	73.0	.8
541110	Offices of lawyers	19	4 722	935	211	51	73.0	.8
5411101	Offices of lawyers (except legal aid societies)	19	4 722	935	211	51	73.0	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	9 197	5 866	1 248	149	16.7	27.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	9 197	5 866	1 248	149	16.7	27.1
541211	Offices of certified public accountants	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	ROCHESTER, IN							
54	**Professional, scientific, & technical services**	**16**	**2 646**	**790**	**173**	**39**	**75.1**	**4.8**
541	Professional, scientific, & technical services	16	2 646	790	173	39	75.1	4.8
	ROCKVILLE, IN							
54	**Professional, scientific, & technical services**	**8**	**939**	**278**	**80**	**22**	**51.7**	**–**
541	Professional, scientific, & technical services	8	939	278	80	22	51.7	–
	RUSHVILLE, IN							
54	**Professional, scientific, & technical services**	**16**	**3 060**	**982**	**216**	**65**	**57.4**	**7.3**
541	Professional, scientific, & technical services	16	3 060	982	216	65	57.4	7.3
	ST. JOHN, IN							
54	**Professional, scientific, & technical services**	**15**	**2 570**	**756**	**167**	**45**	**48.9**	**29.0**
541	Professional, scientific, & technical services	15	2 570	756	167	45	48.9	29.0
	SALEM, IN							
54	**Professional, scientific, & technical services**	**22**	**3 992**	**1 307**	**303**	**72**	**53.3**	**1.8**
541	Professional, scientific, & technical services	22	3 992	1 307	303	72	53.3	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	SCHERERVILLE, IN							
54	**Professional, scientific, & technical services**	**42**	**19 215**	**7 556**	**1 528**	**291**	**24.8**	**3.5**
541	Professional, scientific, & technical services	42	19 215	7 556	1 528	291	24.8	3.5
5411	Legal services	10	3 158	1 652	340	56	7.4	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	5 849	3 024	620	143	21.6	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	5 849	3 024	620	143	21.6	4.2
541219	Other accounting services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	2 439	852	136	17	62.7	–
5416	Management, scientific, & technical consulting services	5	6 680	1 589	365	62	20.7	–
54161	Management consulting services	4	D	D	D	b	D	D
541611	Administrative management & general management consulting service	3	D	D	D	b	D	D
	SCOTTSBURG, IN							
54	**Professional, scientific, & technical services**	**12**	**1 746**	**673**	**178**	**37**	**48.0**	**14.9**
541	Professional, scientific, & technical services	12	1 746	673	178	37	48.0	14.9
	SELLERSBURG, IN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SEYMOUR, IN							
54	**Professional, scientific, & technical services**	**33**	**14 426**	**5 663**	**1 388**	**256**	**28.9**	**2.2**
541	Professional, scientific, & technical services	33	14 426	5 663	1 388	256	28.9	2.2
5411	Legal services	11	D	D	D	b	D	D
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	c	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
	SHELBYVILLE, IN							
54	**Professional, scientific, & technical services**	**36**	**9 599**	**3 676**	**942**	**166**	**36.1**	**3.4**
541	Professional, scientific, & technical services	36	9 599	3 676	942	166	36.1	3.4
5411	Legal services	19	6 063	1 989	486	93	26.4	1.6
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
	SOUTH BEND, IN							
54	**Professional, scientific, & technical services**	**292**	**235 656**	**99 199**	**24 393**	**2 564**	**22.9**	**8.7**
541	Professional, scientific, & technical services	292	235 656	99 199	24 393	2 564	22.9	8.7
5411	Legal services	112	64 591	21 909	4 612	680	23.5	4.2
54111	Offices of lawyers	110	D	D	D	f	D	D
541110	Offices of lawyers	110	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	110	D	D	D	f	D	D
54119	Other legal services	2	D	D	D	c	D	D
541191	Title abstract & settlement offices	2	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	61 244	29 362	8 814	654	10.9	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	61 244	29 362	8 814	654	10.9	4.8
541211	Offices of certified public accountants	26	55 587	25 846	7 355	569	7.0	5.2
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	46	44 551	20 847	4 886	531	32.2	2.8
54131	Architectural services	10	D	D	D	b	D	D
541310	Architectural services	10	D	D	D	b	D	D
54133	Engineering services	25	26 899	12 877	3 057	300	27.3	4.7
541330	Engineering services	25	26 899	12 877	3 057	300	27.3	4.7
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5414	Specialized design services	5	1 574	479	74	15	66.3	–
5415	Computer systems design & related services	20	30 953	15 590	3 469	342	28.3	24.6
54151	Computer systems design & related services	20	30 953	15 590	3 469	342	28.3	24.6
541511	Custom computer programming services	9	D	D	D	b	D	D
541512	Computer systems design services	7	D	D	D	c	D	D
541519	Other computer related services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	38	9 094	3 817	906	108	40.6	32.5
54161	Management consulting services	31	7 590	2 977	747	89	40.2	34.5
5418	Advertising & related services	16	21 264	6 393	1 440	174	16.0	14.4
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	2 385	802	192	60	35.4	–
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	SOUTHPORT, IN *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SPEEDWAY, IN *							
54	**Professional, scientific, & technical services**	**26**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	26	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 520	1 874	583	268	19.4	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 520	1 874	583	268	19.4	1.3
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	SPENCER, IN							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	SULLIVAN, IN							
54	**Professional, scientific, & technical services**	**17**	**2 172**	**760**	**188**	**49**	**87.5**	**12.5**
541	Professional, scientific, & technical services	17	2 172	760	188	49	87.5	12.5
	SYRACUSE, IN							
54	**Professional, scientific, & technical services**	**12**	**2 530**	**761**	**175**	**34**	**25.5**	**28.4**
541	Professional, scientific, & technical services	12	2 530	761	175	34	25.5	28.4
	TELL CITY, IN							
54	**Professional, scientific, & technical services**	**14**	**2 521**	**665**	**151**	**48**	**66.4**	**21.3**
541	Professional, scientific, & technical services	14	2 521	665	151	48	66.4	21.3
	TERRE HAUTE, IN							
54	**Professional, scientific, & technical services**	**133**	**55 224**	**16 941**	**3 697**	**836**	**55.7**	**4.2**
541	Professional, scientific, & technical services	133	55 224	16 941	3 697	836	55.7	4.2
5411	Legal services	51	D	D	D	e	D	D
54111	Offices of lawyers	48	26 883	4 717	1 094	236	61.7	4.1
541110	Offices of lawyers	48	26 883	4 717	1 094	236	61.7	4.1
5411101	Offices of lawyers (except legal aid societies)	48	26 883	4 717	1 094	236	61.7	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	8 116	4 126	1 055	278	35.6	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	8 116	4 126	1 055	278	35.6	1.3
541211	Offices of certified public accountants	13	D	D	D	c	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	6 329	3 231	548	87	91.7	8.3
5416	Management, scientific, & technical consulting services	12	3 629	1 375	291	44	16.1	16.3
5418	Advertising & related services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	TIPTON, IN							
54	**Professional, scientific, & technical services**	**20**	**3 951**	**1 118**	**270**	**82**	**50.0**	**37.9**
541	Professional, scientific, & technical services	20	3 951	1 118	270	82	50.0	37.9
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	UNION CITY, IN							
54	**Professional, scientific, & technical services**	**4**	**832**	**195**	**51**	**14**	**–**	**–**
	VALPARAISO, IN							
54	**Professional, scientific, & technical services**	**90**	**42 514**	**15 633**	**3 491**	**527**	**44.4**	**3.0**
541	Professional, scientific, & technical services	90	42 514	15 633	3 491	527	44.4	3.0
5411	Legal services	35	17 121	4 715	1 084	191	27.0	–
54111	Offices of lawyers	35	17 121	4 715	1 084	191	27.0	–
541110	Offices of lawyers	35	17 121	4 715	1 084	191	27.0	–
5411101	Offices of lawyers (except legal aid societies)	35	17 121	4 715	1 084	191	27.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 030	1 131	338	78	55.6	32.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 030	1 131	338	78	55.6	32.3
5413	Architectural, engineering, & related services	14	10 874	4 381	931	118	47.5	–
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
541519	Other computer related services	1	D	D	D	b	D	D
5418	Advertising & related services	6	4 950	1 871	386	37	26.6	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VINCENNES, IN							
54	**Professional, scientific, & technical services**	**40**	**11 394**	**3 444**	**720**	**165**	**63.5**	**7.5**
541	Professional, scientific, & technical services	40	11 394	3 444	720	165	63.5	7.5
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
	WABASH, IN							
54	**Professional, scientific, & technical services**	**25**	**6 824**	**2 382**	**522**	**95**	**33.9**	**.5**
541	Professional, scientific, & technical services	25	6 824	2 382	522	95	33.9	.5
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	WARSAW, IN							
54	**Professional, scientific, & technical services**	**50**	**15 932**	**5 260**	**1 318**	**271**	**44.8**	**2.8**
541	Professional, scientific, & technical services	50	15 932	5 260	1 318	271	44.8	2.8
5411	Legal services	20	7 849	1 926	432	93	38.0	–
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 113	1 486	444	78	30.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 113	1 486	444	78	30.3	–
541213	Tax return preparation services	4	912	264	114	40	17.0	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	WASHINGTON, IN							
54	**Professional, scientific, & technical services**	**26**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 841	516	172	51	63.7	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 841	516	172	51	63.7	2.8
	WESTFIELD, IN							
54	**Professional, scientific, & technical services**	**9**	**2 907**	**626**	**106**	**27**	**69.9**	**20.3**
541	Professional, scientific, & technical services	9	2 907	626	106	27	69.9	20.3
	WEST LAFAYETTE, IN							
54	**Professional, scientific, & technical services**	**38**	**16 506**	**5 449**	**1 176**	**137**	**31.9**	**4.8**
541	Professional, scientific, & technical services	38	16 506	5 449	1 176	137	31.9	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	7	3 806	1 587	367	30	4.3	–
5417	Scientific research & development services	5	7 912	2 521	596	46	25.4	9.5
	WEST TERRE HAUTE, IN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	WESTVILLE, IN							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	WHITELAND, IN							
54	**Professional, scientific, & technical services**	**6**	**1 568**	**620**	**129**	**23**	**56.7**	**–**
541	Professional, scientific, & technical services	6	1 568	620	129	23	56.7	–
	WHITING, IN							
54	**Professional, scientific, & technical services**	**6**	**804**	**308**	**74**	**10**	**38.2**	**25.0**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WINCHESTER, IN							
54	**Professional, scientific, & technical services**	**12**	**1 644**	**524**	**136**	**38**	**46.1**	**–**
541	Professional, scientific, & technical services	12	1 644	524	136	38	46.1	–
	WINONA LAKE, IN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	YORKTOWN, IN							
54	**Professional, scientific, & technical services**	**5**	**2 455**	**1 077**	**305**	**45**	**42.7**	**.6**
541	Professional, scientific, & technical services	5	2 455	1 077	305	45	42.7	.6
	ZIONSVILLE, IN							
54	**Professional, scientific, & technical services**	**37**	**13 228**	**2 948**	**688**	**97**	**62.7**	**10.9**
541	Professional, scientific, & technical services	37	13 228	2 948	688	97	62.7	10.9
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5414	Specialized design services	5	D	D	D	b	D	D
	BALANCE OF ADAMS COUNTY, IN							
54	**Professional, scientific, & technical services**	**9**	**1 381**	**469**	**105**	**19**	**94.9**	**.9**
541	Professional, scientific, & technical services	9	1 381	469	105	19	94.9	.9
	BALANCE OF ALLEN COUNTY, IN							
54	**Professional, scientific, & technical services**	**139**	**49 127**	**16 808**	**3 731**	**526**	**45.0**	**4.3**
541	Professional, scientific, & technical services	139	49 127	16 808	3 731	526	45.0	4.3
5411	Legal services	5	3 930	580	134	33	32.6	–
54111	Offices of lawyers	5	3 930	580	134	33	32.6	–
541110	Offices of lawyers	5	3 930	580	134	33	32.6	–
5411101	Offices of lawyers (except legal aid societies)	5	3 930	580	134	33	32.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	4 066	2 126	500	80	12.9	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	4 066	2 126	500	80	12.9	1.1
541219	Other accounting services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	40	D	D	D	c	D	D
54133	Engineering services	27	D	D	D	c	D	D
541330	Engineering services	27	D	D	D	c	D	D
5414	Specialized design services	12	1 977	445	84	19	96.9	3.1
5416	Management, scientific, & technical consulting services	24	D	D	D	b	D	D
54161	Management consulting services	20	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	20	D	D	D	b	D	D
54189	Other services related to advertising	8	1 487	257	71	19	35.4	20.6
541890	Other services related to advertising	8	1 487	257	71	19	35.4	20.6
	BALANCE OF BARTHOLOMEW COUNTY, IN							
54	**Professional, scientific, & technical services**	**29**	**7 781**	**2 402**	**453**	**83**	**66.4**	**8.5**
541	Professional, scientific, & technical services	29	7 781	2 402	453	83	66.4	8.5
5413	Architectural, engineering, & related services	9	3 186	1 048	169	30	91.1	–
	BALANCE OF BENTON COUNTY, IN							
54	**Professional, scientific, & technical services**	**14**	**1 642**	**566**	**160**	**37**	**49.1**	**22.2**
541	Professional, scientific, & technical services	14	1 642	566	160	37	49.1	22.2
	BALANCE OF BLACKFORD COUNTY, IN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BOONE COUNTY, IN							
54	**Professional, scientific, & technical services**	**18**	**5 684**	**1 930**	**511**	**46**	**35.3**	**10.7**
541	Professional, scientific, & technical services	18	5 684	1 930	511	46	35.3	10.7
5418	Advertising & related services	3	D	D	D	b	D	D
	BALANCE OF BROWN COUNTY, IN							
54	**Professional, scientific, & technical services**	**36**	**5 764**	**2 539**	**538**	**107**	**82.4**	**–**
541	Professional, scientific, & technical services	36	5 764	2 539	538	107	82.4	–
5413	Architectural, engineering, & related services	11	2 652	1 222	260	43	97.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CARROLL COUNTY, IN							
54	**Professional, scientific, & technical services**	**9**	**970**	**356**	**85**	**22**	**48.5**	**–**
541	Professional, scientific, & technical services	9	970	356	85	22	48.5	–
	BALANCE OF CASS COUNTY, IN							
54	**Professional, scientific, & technical services**	**6**	**649**	**184**	**35**	**10**	**68.3**	**–**
	BALANCE OF CLARK COUNTY, IN							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	b	D	D
	BALANCE OF CLAY COUNTY, IN							
54	**Professional, scientific, & technical services**	**8**	**660**	**173**	**50**	**8**	**70.2**	**9.1**
	BALANCE OF CLINTON COUNTY, IN							
54	**Professional, scientific, & technical services**	**8**	**1 263**	**492**	**94**	**18**	**84.1**	**6.8**
541	Professional, scientific, & technical services	8	1 263	492	94	18	84.1	6.8
	BALANCE OF CRAWFORD COUNTY, IN							
54	**Professional, scientific, & technical services**	**8**	**652**	**183**	**33**	**13**	**58.0**	**6.7**
	BALANCE OF DAVIESS COUNTY, IN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
	BALANCE OF DEARBORN COUNTY, IN							
54	**Professional, scientific, & technical services**	**9**	**872**	**336**	**76**	**20**	**77.5**	**19.0**
	BALANCE OF DECATUR COUNTY, IN							
54	**Professional, scientific, & technical services**	**5**	**412**	**96**	**20**	**7**	**73.3**	**26.7**
	BALANCE OF DE KALB COUNTY, IN							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	c	D	D
	BALANCE OF DELAWARE COUNTY, IN							
54	**Professional, scientific, & technical services**	**37**	**20 110**	**8 716**	**2 192**	**166**	**17.0**	**2.7**
541	Professional, scientific, & technical services	37	20 110	8 716	2 192	166	17.0	2.7
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414302	Commercial art	1	D	D	D	b	D	D
	BALANCE OF DUBOIS COUNTY, IN							
54	**Professional, scientific, & technical services**	**10**	**2 835**	**1 432**	**304**	**41**	**99.1**	**–**
541	Professional, scientific, & technical services	10	2 835	1 432	304	41	99.1	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BALANCE OF ELKHART COUNTY, IN							
54	**Professional, scientific, & technical services**	**56**	**27 917**	**10 617**	**2 083**	**353**	**48.8**	**3.4**
541	Professional, scientific, & technical services	56	27 917	10 617	2 083	353	48.8	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	10 547	4 458	641	77	70.6	5.3
54133	Engineering services	4	D	D	D	b	D	D
541330	Engineering services	4	D	D	D	b	D	D
5418	Advertising & related services	10	2 188	569	146	40	48.3	–
	BALANCE OF FAYETTE COUNTY, IN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF FLOYD COUNTY, IN							
54	**Professional, scientific, & technical services**	**32**	**7 930**	**2 959**	**679**	**98**	**66.4**	**2.3**
541	Professional, scientific, & technical services	32	7 930	2 959	679	98	66.4	2.3
5413	Architectural, engineering, & related services	10	3 779	1 275	286	33	54.5	–
	BALANCE OF FOUNTAIN COUNTY, IN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FRANKLIN COUNTY, IN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FULTON COUNTY, IN							
54	**Professional, scientific, & technical services**	**7**	**1 969**	**179**	**46**	**17**	**14.1**	**9.7**
541	Professional, scientific, & technical services	7	1 969	179	46	17	14.1	9.7
	BALANCE OF GIBSON COUNTY, IN							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	BALANCE OF GRANT COUNTY, IN							
54	**Professional, scientific, & technical services**	**9**	**1 217**	**504**	**111**	**36**	**32.6**	**38.0**
541	Professional, scientific, & technical services	9	1 217	504	111	36	32.6	38.0
	BALANCE OF GREENE COUNTY, IN							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	BALANCE OF HAMILTON COUNTY, IN							
54	**Professional, scientific, & technical services**	**115**	**77 869**	**30 917**	**6 712**	**729**	**25.6**	**1.3**
541	Professional, scientific, & technical services	115	77 869	30 917	6 712	729	25.6	1.3
5411	Legal services	5	D	D	D	b	D	D
54111	Offices of lawyers	5	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	e	D	D
541211	Offices of certified public accountants	7	D	D	D	c	D	D
541214	Payroll services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	24	D	D	D	c	D	D
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5414	Specialized design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	27	D	D	D	b	D	D
54151	Computer systems design & related services	27	D	D	D	b	D	D
541511	Custom computer programming services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	23	D	D	D	b	D	D
54161	Management consulting services	19	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	BALANCE OF HANCOCK COUNTY, IN							
54	**Professional, scientific, & technical services**	**39**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	39	D	D	D	c	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
	BALANCE OF HARRISON COUNTY, IN							
54	**Professional, scientific, & technical services**	**12**	**1 123**	**437**	**81**	**14**	**83.3**	**–**
541	Professional, scientific, & technical services	12	1 123	437	81	14	83.3	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF HENDRICKS COUNTY, IN							
54	**Professional, scientific, & technical services**	**51**	**10 150**	**3 485**	**765**	**144**	**61.9**	**3.5**
541	Professional, scientific, & technical services	51	10 150	3 485	765	144	61.9	3.5
5413	Architectural, engineering, & related services	18	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	b	D	D
	BALANCE OF HENRY COUNTY, IN							
54	**Professional, scientific, & technical services**	**15**	**3 370**	**873**	**334**	**44**	**55.7**	**7.7**
541	Professional, scientific, & technical services	15	3 370	873	334	44	55.7	7.7
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
	BALANCE OF HOWARD COUNTY, IN							
54	**Professional, scientific, & technical services**	**11**	**643**	**195**	**51**	**17**	**95.8**	**–**
	BALANCE OF HUNTINGTON COUNTY, IN							
54	**Professional, scientific, & technical services**	**7**	**5 070**	**3 976**	**942**	**105**	**18.5**	**–**
541	Professional, scientific, & technical services	7	5 070	3 976	942	105	18.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	BALANCE OF JACKSON COUNTY, IN							
54	**Professional, scientific, & technical services**	**4**	**594**	**210**	**40**	**11**	**24.6**	**22.6**
	BALANCE OF JASPER COUNTY, IN							
54	**Professional, scientific, & technical services**	**5**	**439**	**109**	**22**	**6**	**90.7**	**9.3**
	BALANCE OF JAY COUNTY, IN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF JEFFERSON COUNTY, IN							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF JENNINGS COUNTY, IN							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF JOHNSON COUNTY, IN							
54	**Professional, scientific, & technical services**	**34**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5415	Computer systems design & related services	12	4 269	2 804	606	46	14.9	.2
54151	Computer systems design & related services	12	4 269	2 804	606	46	14.9	.2
	BALANCE OF KNOX COUNTY, IN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF KOSCIUSKO COUNTY, IN							
54	**Professional, scientific, & technical services**	**32**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	32	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 008	401	107	27	90.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 008	401	107	27	90.1	–
5418	Advertising & related services	5	D	D	D	b	D	D
	BALANCE OF LAGRANGE COUNTY, IN							
54	**Professional, scientific, & technical services**	**38**	**5 097**	**1 588**	**376**	**97**	**67.4**	**12.8**
541	Professional, scientific, & technical services	38	5 097	1 588	376	97	67.4	12.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 313	392	112	30	79.8	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 313	392	112	30	79.8	5.3

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LAKE COUNTY, IN							
54	**Professional, scientific, & technical services**	**34**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	34	D	D	D	c	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D
	BALANCE OF LA PORTE COUNTY, IN							
54	**Professional, scientific, & technical services**	**32**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	32	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	BALANCE OF LAWRENCE COUNTY, IN							
54	**Professional, scientific, & technical services**	**4**	**839**	**551**	**106**	**24**	**88.1**	**–**
	BALANCE OF MADISON COUNTY, IN							
54	**Professional, scientific, & technical services**	**33**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	33	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
	BALANCE OF MARSHALL COUNTY, IN							
54	**Professional, scientific, & technical services**	**11**	**3 260**	**1 356**	**335**	**66**	**42.4**	**1.3**
541	Professional, scientific, & technical services	11	3 260	1 356	335	66	42.4	1.3
	BALANCE OF MARTIN COUNTY, IN							
54	**Professional, scientific, & technical services**	**8**	**2 929**	**1 343**	**220**	**42**	**10.6**	**57.9**
541	Professional, scientific, & technical services	8	2 929	1 343	220	42	10.6	57.9
	BALANCE OF MIAMI COUNTY, IN							
54	**Professional, scientific, & technical services**	**5**	**1 021**	**332**	**62**	**15**	**41.2**	**–**
541	Professional, scientific, & technical services	5	1 021	332	62	15	41.2	–
	BALANCE OF MONROE COUNTY, IN							
54	**Professional, scientific, & technical services**	**25**	**5 003**	**2 371**	**475**	**60**	**36.6**	**49.5**
541	Professional, scientific, & technical services	25	5 003	2 371	475	60	36.6	49.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BALANCE OF MONTGOMERY COUNTY, IN							
54	**Professional, scientific, & technical services**	**7**	**1 180**	**633**	**134**	**23**	**97.4**	**–**
541	Professional, scientific, & technical services	7	1 180	633	134	23	97.4	–
	BALANCE OF MORGAN COUNTY, IN							
54	**Professional, scientific, & technical services**	**26**	**3 641**	**1 373**	**248**	**36**	**95.2**	**3.2**
541	Professional, scientific, & technical services	26	3 641	1 373	248	36	95.2	3.2
	BALANCE OF NEWTON COUNTY, IN							
54	**Professional, scientific, & technical services**	**11**	**1 436**	**428**	**103**	**33**	**64.6**	**2.8**
541	Professional, scientific, & technical services	11	1 436	428	103	33	64.6	2.8
	BALANCE OF NOBLE COUNTY, IN							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
	BALANCE OF OHIO COUNTY, IN							
54	**Professional, scientific, & technical services**	**3**	**329**	**186**	**61**	**8**	**31.3**	**68.7**

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ORANGE COUNTY, IN							
54	**Professional, scientific, & technical services**	**14**	**1 199**	**394**	**79**	**23**	**71.1**	**16.3**
541	Professional, scientific, & technical services	14	1 199	394	79	23	71.1	16.3
	BALANCE OF OWEN COUNTY, IN							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PARKE COUNTY, IN							
54	**Professional, scientific, & technical services**	**8**	**1 576**	**618**	**124**	**26**	**96.6**	**.9**
541	Professional, scientific, & technical services	8	1 576	618	124	26	96.6	.9
	BALANCE OF PERRY COUNTY, IN							
54	**Professional, scientific, & technical services**	**5**	**261**	**43**	**10**	**7**	**85.4**	**–**
	BALANCE OF PIKE COUNTY, IN							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PORTER COUNTY, IN							
54	**Professional, scientific, & technical services**	**54**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	54	D	D	D	c	D	D
5413	Architectural, engineering, & related services	19	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	b	D	D
	BALANCE OF POSEY COUNTY, IN							
54	**Professional, scientific, & technical services**	**17**	**7 173**	**3 393**	**700**	**92**	**30.6**	**.1**
541	Professional, scientific, & technical services	17	7 173	3 393	700	92	30.6	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	5 796	2 685	569	63	28.0	–
	BALANCE OF PULASKI COUNTY, IN							
54	**Professional, scientific, & technical services**	**25**	**3 294**	**769**	**170**	**82**	**75.8**	**2.9**
541	Professional, scientific, & technical services	25	3 294	769	170	82	75.8	2.9
	BALANCE OF PUTNAM COUNTY, IN							
54	**Professional, scientific, & technical services**	**15**	**3 438**	**932**	**172**	**44**	**85.6**	**4.7**
541	Professional, scientific, & technical services	15	3 438	932	172	44	85.6	4.7
5418	Advertising & related services	1	D	D	D	a	D	D
	BALANCE OF RANDOLPH COUNTY, IN							
54	**Professional, scientific, & technical services**	**9**	**1 166**	**417**	**103**	**27**	**89.7**	**–**
541	Professional, scientific, & technical services	9	1 166	417	103	27	89.7	–
	BALANCE OF RIPLEY COUNTY, IN							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	BALANCE OF RUSH COUNTY, IN							
54	**Professional, scientific, & technical services**	**6**	**749**	**243**	**79**	**16**	**92.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ST. JOSEPH COUNTY, IN							
54	**Professional, scientific, & technical services**	**115**	**34 396**	**15 048**	**2 645**	**372**	**39.6**	**12.1**
541	Professional, scientific, & technical services	115	34 396	15 048	2 645	372	39.6	12.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	2 111	795	213	64	90.3	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	2 111	795	213	64	90.3	5.6
5413	Architectural, engineering, & related services	13	5 709	2 437	330	62	13.4	49.5
5414	Specialized design services	12	1 516	555	134	27	40.0	10.6
5415	Computer systems design & related services	20	13 944	7 123	1 253	103	20.7	2.2
54151	Computer systems design & related services	20	13 944	7 123	1 253	103	20.7	2.2
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	27	6 137	1 965	390	66	97.3	.2
5418	Advertising & related services	11	1 968	900	120	18	56.3	14.8
	BALANCE OF SCOTT COUNTY, IN							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SHELBY COUNTY, IN							
54	**Professional, scientific, & technical services**	**27**	**5 737**	**1 650**	**397**	**62**	**88.4**	**6.1**
541	Professional, scientific, & technical services	27	5 737	1 650	397	62	88.4	6.1
5413	Architectural, engineering, & related services	7	D	D	D	a	D	D
	BALANCE OF SPENCER COUNTY, IN							
54	**Professional, scientific, & technical services**	**15**	**3 031**	**863**	**182**	**54**	**48.4**	**21.6**
541	Professional, scientific, & technical services	15	3 031	863	182	54	48.4	21.6
	BALANCE OF STARKE COUNTY, IN							
54	**Professional, scientific, & technical services**	**5**	**501**	**104**	**35**	**12**	**78.0**	**2.0**
	BALANCE OF STEUBEN COUNTY, IN							
54	**Professional, scientific, & technical services**	**10**	**1 902**	**562**	**100**	**26**	**79.1**	**–**
541	Professional, scientific, & technical services	10	1 902	562	100	26	79.1	–
	BALANCE OF SULLIVAN COUNTY, IN							
54	**Professional, scientific, & technical services**	**7**	**2 209**	**649**	**133**	**39**	**54.4**	**20.0**
541	Professional, scientific, & technical services	7	2 209	649	133	39	54.4	20.0
	BALANCE OF SWITZERLAND COUNTY, IN							
54	**Professional, scientific, & technical services**	**4**	**555**	**149**	**37**	**11**	**100.0**	**–**
	BALANCE OF TIPPECANOE COUNTY, IN							
54	**Professional, scientific, & technical services**	**35**	**8 742**	**3 256**	**671**	**123**	**57.1**	**11.5**
541	Professional, scientific, & technical services	35	8 742	3 256	671	123	57.1	11.5
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
	BALANCE OF TIPTON COUNTY, IN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF UNION COUNTY, IN							
54	**Professional, scientific, & technical services**	**4**	**329**	**64**	**17**	**6**	**34.3**	**41.0**
	BALANCE OF VANDERBURGH COUNTY, IN							
54	**Professional, scientific, & technical services**	**45**	**26 814**	**9 408**	**1 702**	**357**	**23.4**	**18.6**
541	Professional, scientific, & technical services	45	26 814	9 408	1 702	357	23.4	18.6
5413	Architectural, engineering, & related services	14	2 761	1 032	171	34	83.0	14.3
5415	Computer systems design & related services	8	9 870	4 182	613	167	23.5	37.5
54151	Computer systems design & related services	8	9 870	4 182	613	167	23.5	37.5
541512	Computer systems design services	4	9 172	3 902	561	159	23.7	40.4
5416	Management, scientific, & technical consulting services	7	3 526	1 052	256	37	21.4	–
54161	Management consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	5	1 787	936	185	36	1.3	–
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF VERMILLION COUNTY, IN							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF VIGO COUNTY, IN							
54	**Professional, scientific, & technical services**	**25**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	25	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	BALANCE OF WABASH COUNTY, IN							
54	**Professional, scientific, & technical services**	**7**	**1 424**	**229**	**66**	**18**	**39.7**	**4.1**
541	Professional, scientific, & technical services	7	1 424	229	66	18	39.7	4.1
	BALANCE OF WARREN COUNTY, IN							
54	**Professional, scientific, & technical services**	**6**	**737**	**165**	**38**	**14**	**75.4**	**–**
	BALANCE OF WARRICK COUNTY, IN							
54	**Professional, scientific, & technical services**	**32**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	32	D	D	D	b	D	D
	BALANCE OF WASHINGTON COUNTY, IN							
54	**Professional, scientific, & technical services**	**4**	**349**	**108**	**33**	**9**	**12.9**	**58.5**
	BALANCE OF WAYNE COUNTY, IN							
54	**Professional, scientific, & technical services**	**22**	**2 149**	**486**	**140**	**77**	**86.5**	**.4**
541	Professional, scientific, & technical services	22	2 149	486	140	77	86.5	.4
	BALANCE OF WELLS COUNTY, IN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WHITE COUNTY, IN							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	b	D	D
	BALANCE OF WHITLEY COUNTY, IN							
54	**Professional, scientific, & technical services**	**10**	**1 272**	**437**	**72**	**14**	**68.9**	**15.3**
541	Professional, scientific, & technical services	10	1 272	437	72	14	68.9	15.3

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

INDIANA

Batesville is in Franklin and Ripley Counties.

Beach Grove. See "Indianapolis (consolidated city)."

Chesterfield is in Delaware and Madison Counties.

Cumberland is in Hancock and Marion Counties; see "Indianapolis (consolidated city)."

Dunkirk is in Blackford and Jay Counties.

Edinburgh is in Bartholomew and Johnson Counties.

Elwood is in Madison and Tipton Counties.

Indianapolis (balance). See "Indianapolis (consolidated city)."

Indianapolis (consolidated city) includes all of Marion County except Beech Grove, Lawrence, Southport, and Speedway, which are tabulated separately. The consolidated city includes Cumberland (part in Marion County), which also is tabulated separately. "Indianapolis (balance)," which is a place equivalent, includes Clermont, Crows Nest, Homecroft, Meridian Hills, North Crows Nest, Rocky Ripple, Spring Hill, Warren Park, Williams Creek, and Wynnedale, which are not populous enough for separate tabulation.

Lawrence. See "Indianapolis (consolidated city)."

Nappanee is in Elkhart and Kosciusko Counties.

Southport. See "Indianapolis (consolidated city)."

Speedway. See "Indianapolis (consolidated city)."

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

INDIANA

Bloomington, IN MSA

Monroe County, IN

Chicago—Gary—Kenosha, IL—IN—WI CMSA

Chicago, IL PMSA

Cook County, IL

DeKalb County, IL

DuPage County, IL

Grundy County, IL

Kane County, IL

Kendall County, IL

Lake County, IL

McHenry County, IL

Will County, IL

Gary, IN PMSA

Lake County, IN

Porter County, IN

Kankakee, IL PMSA

Kankakee County, IL

Kenosha, WI PMSA

Kenosha County, WI

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN

Ohio County, IN

Boone County, KY

Campbell County, KY

Gallatin County, KY

Grant County, KY

Kenton County, KY

Pendleton County, KY

Brown County, OH

Clermont County, OH

Cincinnati, OH—KY—IN PMSA—Con.

Hamilton County, OH

Warren County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN

Ohio County, IN

Boone County, KY

Campbell County, KY

Gallatin County, KY

Grant County, KY

Kenton County, KY

Pendleton County, KY

Brown County, OH

Clermont County, OH

Hamilton County, OH

Warren County, OH

Hamilton—Middletown, OH PMSA

Butler County, OH

Elkhart—Goshen, IN MSA

Elkhart County, IN

Evansville—Henderson, IN—KY MSA

Posey County, IN

Vanderburgh County, IN

Warrick County, IN

Henderson County, KY

Fort Wayne, IN MSA

Adams County, IN

Allen County, IN

De Kalb County, IN

Huntington County, IN

Wells County, IN

Whitley County, IN

U.S. Census Bureau, 1997 Economic Census

Gary, IN PMSA

Lake County, IN

Porter County, IN

Indianapolis, IN MSA

Boone County, IN

Hamilton County, IN

Hancock County, IN

Hendricks County, IN

Johnson County, IN

Madison County, IN

Marion County, IN

Morgan County, IN

Shelby County, IN

Kokomo, IN MSA

Howard County, IN

Tipton County, IN

Lafayette, IN MSA

Clinton County, IN

Tippecanoe County, IN

Louisville, KY—IN MSA

Clark County, IN

Floyd County, IN

Harrison County, IN

Scott County, IN

Bullitt County, KY

Jefferson County, KY

Oldham County, KY

Muncie, IN MSA

Delaware County, IN

South Bend, IN MSA

St. Joseph County, IN

Terre Haute, IN MSA

Clay County, IN

Vermillion County, IN

Vigo County, IN

Kansas

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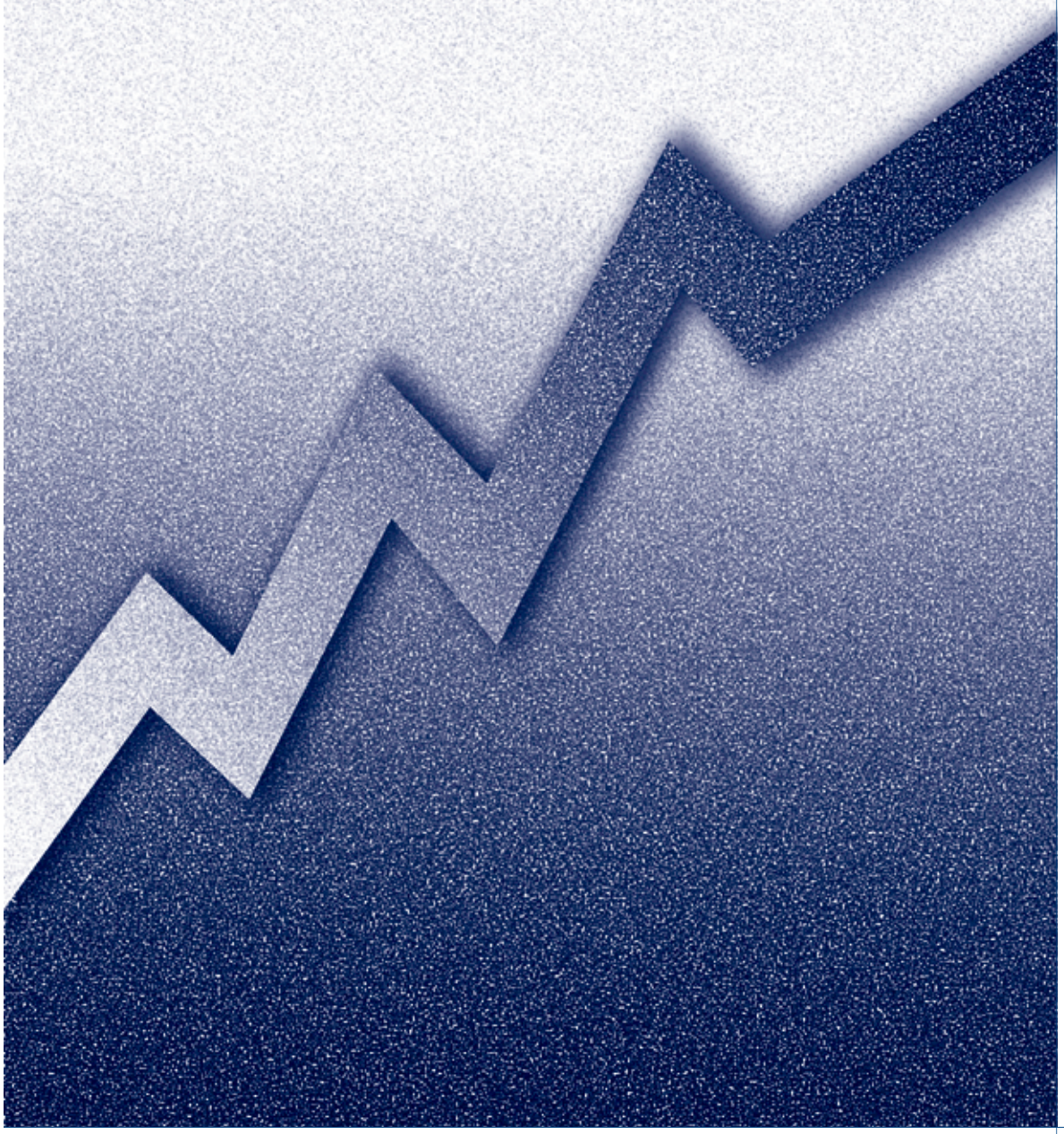
Professional, Scientific, and Technical Services

Geographic Area Series



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ECONOMIC CENSUS 1997

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KANSAS							
54	**Professional, scientific, & technical services**	**5 345**	**3 559 280**	**1 395 955**	**314 144**	**39 534**	**20.1**	**8.3**
541	Professional, scientific, & technical services	5 345	3 559 280	1 395 955	314 144	39 534	20.1	8.3
5411	Legal services	1 544	549 357	205 043	44 092	6 737	29.3	4.4
54111	Offices of lawyers	1 401	506 584	184 542	38 832	6 004	30.1	4.1
541110	Offices of lawyers	1 401	506 584	184 542	38 832	6 004	30.1	4.1
5411101	Offices of lawyers (except legal aid societies)	1 401	506 584	184 542	38 832	6 004	30.1	4.1
54119	Other legal services	143	42 773	20 501	5 260	733	19.1	7.9
541191	Title abstract & settlement offices	139	41 883	20 191	5 191	717	19.0	8.1
541199	All other legal services	4	890	310	69	16	24.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 067	400 999	178 829	45 661	8 086	26.3	14.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 067	400 999	178 829	45 661	8 086	26.3	14.2
541211	Offices of certified public accountants	514	227 848	103 737	25 083	3 320	31.0	4.3
541213	Tax return preparation services	183	28 581	10 281	3 963	1 932	32.4	21.0
541214	Payroll services	32	79 966	38 087	9 985	1 412	2.3	37.7
541219	Other accounting services	338	64 604	26 724	6 630	1 422	37.1	16.8
5413	Architectural, engineering, & related services	758	1 013 609	468 677	102 482	10 169	16.0	3.5
54131	Architectural services	160	122 655	48 643	10 749	1 282	17.1	1.4
541310	Architectural services	160	122 655	48 643	10 749	1 282	17.1	1.4
54133	Engineering services	431	817 901	387 208	84 345	7 769	15.0	3.7
541330	Engineering services	431	817 901	387 208	84 345	7 769	15.0	3.7
54134	Drafting services	14	3 286	1 400	284	65	26.5	7.8
541340	Drafting services	14	3 286	1 400	284	65	26.5	7.8
54135	Building inspection services	30	2 285	767	154	36	53.1	7.1
541350	Building inspection services	30	2 285	767	154	36	53.1	7.1
54136	Geophysical surveying & mapping services	7	1 050	426	217	19	26.1	73.0
541360	Geophysical surveying & mapping services	7	1 050	426	217	19	26.1	73.0
54137	Surveying & mapping (except geophysical) services	66	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	66	D	D	D	e	D	D
54138	Testing laboratories	50	D	D	D	f	D	D
541380	Testing laboratories	50	D	D	D	f	D	D
5414	Specialized design services	186	66 150	15 303	3 574	612	36.8	7.1
54141	Interior design services	66	D	D	D	c	D	D
541410	Interior design services	66	D	D	D	c	D	D
54142	Industrial design services	10	3 489	667	171	24	16.1	1.2
541420	Industrial design services	10	3 489	667	171	24	16.1	1.2
54143	Graphic design services	104	37 091	10 036	2 404	333	35.2	7.6
541430	Graphic design services	104	37 091	10 036	2 404	333	35.2	7.6
5414301	Graphic design services (except commercial art & medical artists)	82	33 299	9 265	2 244	311	35.8	8.1
5414302	Commercial art	21	D	D	D	b	D	D
5414303	Medical artists	1	D	D	D	a	D	D
54149	Other specialized design services	6	D	D	D	b	D	D
541490	Other specialized design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	467	631 397	241 695	53 552	4 736	10.7	10.9
54151	Computer systems design & related services	467	631 397	241 695	53 552	4 736	10.7	10.9
541511	Custom computer programming services	187	258 008	113 249	24 641	1 963	12.2	6.1
541512	Computer systems design services	204	332 453	111 271	25 295	2 318	9.0	12.2
5415121	Computer systems integrators	91	230 466	62 500	14 389	1 415	6.2	12.5
5415122	Computer systems consultants (except systems integrators)	113	101 987	48 771	10 906	903	15.1	11.5
541513	Computer facilities management services	8	6 409	2 262	510	66	.2	84.3
541519	Other computer related services	68	34 527	14 913	3 106	389	18.6	21.7
5416	Management, scientific, & technical consulting services	659	427 254	157 472	34 831	4 006	24.9	7.5
54161	Management consulting services	463	333 714	117 225	25 701	2 829	23.7	7.4
541611	Administrative management & general management consulting service	199	177 535	47 750	11 481	1 011	18.8	3.8
541612	Human resources & executive search consulting services	112	91 072	49 039	9 931	1 141	25.1	14.4
5416121	Actuarial consulting	8	21 143	12 652	2 733	310	6.4	–
5416122	Executive placement services	55	39 834	22 745	4 068	488	34.9	7.1
5416123	Human resources & personnel management consulting	49	30 095	13 642	3 130	343	25.2	34.3
541613	Marketing consulting services	109	42 742	12 504	2 367	440	42.6	10.5
541614	Process, physical distribution, & logistics consulting services	20	D	D	D	b	D	D
541618	Other management consulting services	23	D	D	D	c	D	D
54162	Environmental consulting services	57	D	D	D	e	D	D
541620	Environmental consulting services	57	D	D	D	e	D	D
54169	Other scientific & technical consulting services	139	D	D	D	f	D	D
541690	Other scientific & technical consulting services	139	D	D	D	f	D	D
5417	Scientific research & development services	48	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	37	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	37	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	24	D	D	D	b	D	D
5417102	Research & development in the life sciences	13	7 587	3 908	785	164	17.5	46.0
54172	Research & development in the social sciences & humanities	11	8 743	3 667	744	80	43.3	16.3
541720	R&D in the social sciences & humanities	11	8 743	3 667	744	80	43.3	16.3

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KANSAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	372	373 718	97 721	23 144	3 397	16.7	14.6
54181	Advertising agencies	134	D	D	D	f	D	D
541810	Advertising agencies	134	D	D	D	f	D	D
54182	Public relations agencies	35	D	D	D	c	D	D
541820	Public relations agencies	35	D	D	D	c	D	D
54183	Media buying services	9	1 977	770	226	23	44.1	11.1
541830	Media buying services	9	1 977	770	226	23	44.1	11.1
54184	Media representatives	19	28 315	11 926	2 813	307	2.9	45.7
541840	Media representatives	19	28 315	11 926	2 813	307	2.9	45.7
5418401	Radio & television advertising representatives	6	D	D	D	b	D	D
5418402	Publishers' advertising representatives	13	D	D	D	c	D	D
54185	Display advertising	30	26 021	3 604	811	240	17.4	6.4
541850	Display advertising	30	26 021	3 604	811	240	17.4	6.4
5418501	Display advertising (except outdoor)	6	10 657	614	146	132	14.1	–
5418502	Outdoor advertising services	24	15 364	2 990	665	108	19.7	10.9
54186	Direct mail advertising	35	118 914	31 961	8 113	1 404	12.7	13.7
541860	Direct mail advertising	35	118 914	31 961	8 113	1 404	12.7	13.7
54187	Advertising material distribution services	4	D	D	D	b	D	D
541870	Advertising material distribution services	4	D	D	D	b	D	D
54189	Other services related to advertising	106	D	D	D	f	D	D
541890	Other services related to advertising	106	D	D	D	f	D	D
5418901	Welcoming services	3	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	59	74 596	8 208	1 778	243	30.5	20.6
5418903	Sign painting & lettering shop	33	D	D	D	c	D	D
5418909	All other advertising	11	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	244	D	D	D	g	D	D
54191	Marketing research & public opinion polling	33	19 979	7 713	1 716	666	23.5	18.2
541910	Marketing research & public opinion polling	33	19 979	7 713	1 716	666	23.5	18.2
54192	Photographic services	174	46 035	10 937	2 565	686	25.5	17.1
541921	Photographic studios, portrait	147	D	D	D	e	D	D
541922	Commercial photography	27	D	D	D	c	D	D
54193	Translation & interpretation services	7	2 091	791	169	32	8.7	3.0
541930	Translation & interpretation services	7	2 091	791	169	32	8.7	3.0
54199	All other professional, scientific, & technical services	30	5 507	1 710	357	99	34.7	6.1
541990	All other professional, scientific, & technical services	30	5 507	1 710	357	99	34.7	6.1

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	KANSAS								
54	**Professional, scientific, & technical services**	**52**	**62 321**	**59 630**	**24 342**	**5 407**	**933**	**9.3**	**13.9**
541	Professional, scientific, & technical services	52	62 321	59 630	24 342	5 407	933	9.3	13.9
5411	Legal services	30	14 711	14 071	5 506	1 327	211	5.2	38.8
54111	Offices of lawyers	30	14 711	14 071	5 506	1 327	211	5.2	38.8
541110	Offices of lawyers	30	14 711	14 071	5 506	1 327	211	5.2	38.8
5411102	Legal aid societies & similar legal services	30	14 711	14 071	5 506	1 327	211	5.2	38.8
5417	Scientific research & development services	22	47 610	45 559	18 836	4 080	722	10.6	6.2
54171	R&D in the physical, engineering, & life sciences	17	45 248	42 812	17 854	3 840	701	7.0	6.5
541710	R&D in the physical, engineering, & life sciences	17	45 248	42 812	17 854	3 840	701	7.0	6.5
5417101	R&D in the physical & engineering sciences	5	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	12	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	5	2 362	2 747	982	240	21	79.5	–
541720	R&D in the social sciences & humanities	5	2 362	2 747	982	240	21	79.5	–

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KANSAS CITY, MO–KS MSA							
54	**Professional, scientific, & technical services**	**4 407**	**4 769 784**	**1 907 850**	**431 561**	**44 494**	**14.7**	**6.1**
541	Professional, scientific, & technical services	4 407	4 769 784	1 907 850	431 561	44 494	14.7	6.1
5411	Legal services	1 101	902 593	370 976	76 620	8 191	15.3	2.9
54111	Offices of lawyers	1 059	863 165	350 551	71 334	7 646	15.7	3.0
541110	Offices of lawyers	1 059	863 165	350 551	71 334	7 646	15.7	3.0
5411101	Offices of lawyers (except legal aid societies)	1 059	863 165	350 551	71 334	7 646	15.7	3.0
54119	Other legal services	42	39 428	20 425	5 286	545	5.4	2.1
541191	Title abstract & settlement offices	38	D	D	D	e	D	D
541199	All other legal services	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	702	428 178	187 786	55 623	7 159	18.0	20.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	702	428 178	187 786	55 623	7 159	18.0	20.7
541211	Offices of certified public accountants	352	246 187	99 176	22 515	2 740	20.2	3.0
541213	Tax return preparation services	93	24 608	9 981	3 622	1 712	19.3	30.1
541214	Payroll services	26	107 900	56 648	24 171	1 629	2.3	60.3
541219	Other accounting services	231	49 483	21 981	5 315	1 078	40.8	18.0
5413	Architectural, engineering, & related services	646	1 297 790	568 603	130 993	11 835	11.1	1.5
54131	Architectural services	166	217 164	79 541	18 626	1 611	11.5	1.3
541310	Architectural services	166	217 164	79 541	18 626	1 611	11.5	1.3
54133	Engineering services	374	1 013 690	456 886	104 909	9 223	10.9	1.5
541330	Engineering services	374	1 013 690	456 886	104 909	9 223	10.9	1.5
54134	Drafting services	16	3 626	1 859	478	80	13.4	.2
541340	Drafting services	16	3 626	1 859	478	80	13.4	.2
54135	Building inspection services	23	D	D	D	b	D	D
541350	Building inspection services	23	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	32	30 449	15 682	3 471	459	10.4	1.6
541370	Surveying & mapping (except geophysical) services	32	30 449	15 682	3 471	459	10.4	1.6
54138	Testing laboratories	33	28 701	13 192	3 076	382	10.4	2.7
541380	Testing laboratories	33	28 701	13 192	3 076	382	10.4	2.7
5414	Specialized design services	194	78 363	21 136	4 807	717	32.8	4.8
54141	Interior design services	65	24 134	4 932	1 119	225	42.0	9.9
541410	Interior design services	65	24 134	4 932	1 119	225	42.0	9.9
54143	Graphic design services	118	49 528	14 916	3 388	446	28.4	2.4
541430	Graphic design services	118	49 528	14 916	3 388	446	28.4	2.4
5414301	Graphic design services (except commercial art & medical artists)	95	45 169	13 383	3 069	400	27.9	2.5
5414302	Commercial art	22	D	D	D	b	D	D
5415	Computer systems design & related services	509	986 220	398 675	82 192	7 125	9.0	5.9
54151	Computer systems design & related services	509	986 220	398 675	82 192	7 125	9.0	5.9
541511	Custom computer programming services	233	307 677	145 509	29 699	2 533	14.9	5.0
541512	Computer systems design services	191	593 432	212 613	48 114	4 086	5.9	5.4
5415121	Computer systems integrators	77	481 728	156 861	34 817	3 075	2.8	4.1
5415122	Computer systems consultants (except systems integrators)	114	111 704	55 752	13 297	1 011	19.5	11.4
541519	Other computer related services	72	35 337	16 398	3 412	407	22.9	19.8
5416	Management, scientific, & technical consulting services	650	484 422	169 559	37 275	3 722	22.6	10.1
54161	Management consulting services	500	412 834	141 440	30 752	2 940	19.5	10.8
541611	Administrative management & general management consulting service	195	220 490	58 384	13 462	1 134	12.6	7.6
541612	Human resources & executive search consulting services	138	109 081	56 616	12 370	1 098	25.1	20.3
5416121	Actuarial consulting	9	16 543	9 160	1 841	146	8.2	2.1
5416122	Executive placement services	68	43 907	25 633	4 668	544	37.5	5.1
5416123	Human resources & personnel management consulting	61	48 631	21 823	5 861	408	19.7	40.2
541613	Marketing consulting services	120	59 772	17 906	3 266	459	35.1	9.4
541614	Process, physical distribution, & logistics consulting services	18	9 881	3 688	568	108	22.4	.1
541618	Other management consulting services	29	13 610	4 846	1 086	141	13.7	.5
54162	Environmental consulting services	47	23 846	8 795	2 234	267	39.2	6.0
541620	Environmental consulting services	47	23 846	8 795	2 234	267	39.2	6.0
54169	Other scientific & technical consulting services	103	47 742	19 324	4 289	515	41.1	6.3
541690	Other scientific & technical consulting services	103	47 742	19 324	4 289	515	41.1	6.3
5417	Scientific research & development services	42	40 520	13 467	2 610	365	41.5	19.6
54171	R&D in the physical, engineering, & life sciences	35	33 568	10 357	1 998	299	39.5	23.7
541710	R&D in the physical, engineering, & life sciences	35	33 568	10 357	1 998	299	39.5	23.7
5417101	R&D in the physical & engineering sciences	21	24 121	6 178	1 421	162	43.5	8.0
54172	Research & development in the social sciences & humanities	7	6 952	3 110	612	66	50.9	.2
541720	R&D in the social sciences & humanities	7	6 952	3 110	612	66	50.9	.2

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KANSAS CITY, MO–KS MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	367	474 351	154 983	36 402	4 203	16.3	4.9
54181	Advertising agencies	133	134 809	67 399	16 433	1 456	9.2	2.8
541810	Advertising agencies	133	134 809	67 399	16 433	1 456	9.2	2.8
54182	Public relations agencies	37	27 038	12 163	2 829	252	23.9	10.0
541820	Public relations agencies	37	27 038	12 163	2 829	252	23.9	10.0
54184	Media representatives	18	30 033	12 124	2 887	296	3.0	30.7
541840	Media representatives	18	30 033	12 124	2 887	296	3.0	30.7
5418402	Publishers' advertising representatives	12	24 429	10 387	2 508	250	1.3	19.5
54185	Display advertising	26	36 431	12 840	2 876	475	10.0	1.0
541850	Display advertising	26	36 431	12 840	2 876	475	10.0	1.0
5418502	Outdoor advertising services	19	25 203	12 132	2 700	342	9.4	1.5
54186	Direct mail advertising	39	113 860	28 867	6 681	1 088	13.1	1.8
541860	Direct mail advertising	39	113 860	28 867	6 681	1 088	13.1	1.8
54187	Advertising material distribution services	6	D	D	D	b	D	D
541870	Advertising material distribution services	6	D	D	D	b	D	D
54189	Other services related to advertising	97	D	D	D	f	D	D
541890	Other services related to advertising	97	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	55	75 615	9 977	2 080	280	36.4	2.9
5418903	Sign painting & lettering shop	29	D	D	D	c	D	D
5418909	All other advertising	11	11 635	3 680	870	111	35.9	6.0
5419	Other professional, scientific, & technical services	196	77 347	22 665	5 039	1 177	30.2	15.1
54191	Marketing research & public opinion polling	34	23 511	8 223	1 760	519	35.4	14.2
541910	Marketing research & public opinion polling	34	23 511	8 223	1 760	519	35.4	14.2
54192	Photographic services	133	41 524	10 517	2 580	519	29.4	19.6
541921	Photographic studios, portrait	95	24 176	5 347	1 281	367	36.7	6.3
541922	Commercial photography	38	17 348	5 170	1 299	152	19.3	38.1
54193	Translation & interpretation services	8	5 551	2 571	378	44	2.7	–
541930	Translation & interpretation services	8	5 551	2 571	378	44	2.7	–
54199	All other professional, scientific, & technical services	21	6 761	1 354	321	95	39.0	2.7
541990	All other professional, scientific, & technical services	21	6 761	1 354	321	95	39.0	2.7
	LAWRENCE, KS MSA							
54	**Professional, scientific, & technical services**	**192**	**84 503**	**33 067**	**7 350**	**1 280**	**36.3**	**11.9**
541	Professional, scientific, & technical services	192	84 503	33 067	7 350	1 280	36.3	11.9
5411	Legal services	43	11 074	2 786	610	136	47.8	3.4
54111	Offices of lawyers	41	D	D	D	c	D	D
541110	Offices of lawyers	41	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	41	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	8 260	3 367	810	177	26.9	34.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	8 260	3 367	810	177	26.9	34.4
541211	Offices of certified public accountants	18	4 872	2 437	713	83	37.5	6.5
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	34	35 524	15 684	3 420	436	33.2	7.6
54131	Architectural services	10	20 228	9 054	2 039	245	3.6	–
541310	Architectural services	10	20 228	9 054	2 039	245	3.6	–
54133	Engineering services	20	D	D	D	c	D	D
541330	Engineering services	20	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	9	2 732	705	177	33	3.0	6.6
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	14	4 067	1 415	319	35	25.5	36.3
54151	Computer systems design & related services	14	4 067	1 415	319	35	25.5	36.3
5416	Management, scientific, & technical consulting services	32	11 560	4 607	1 048	229	53.6	9.6
54161	Management consulting services	25	7 440	2 571	637	179	64.8	15.0
5418	Advertising & related services	9	3 917	1 420	286	61	66.3	31.7
5419	Other professional, scientific, & technical services	16	4 001	986	174	103	15.4	2.7
54192	Photographic services	12	3 821	960	164	97	15.0	–
541921	Photographic studios, portrait	7	2 101	429	69	30	18.8	–

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TOPEKA, KS MSA							
54	**Professional, scientific, & technical services**	**405**	**233 616**	**94 658**	**20 231**	**3 227**	**24.8**	**12.9**
541	Professional, scientific, & technical services	405	233 616	94 658	20 231	3 227	24.8	12.9
5411	Legal services	170	66 469	22 905	5 051	798	32.6	5.1
54111	Offices of lawyers	168	D	D	D	f	D	D
541110	Offices of lawyers	168	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	168	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	65	41 097	20 042	4 742	831	36.2	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	65	41 097	20 042	4 742	831	36.2	1.9
541211	Offices of certified public accountants	32	31 726	15 854	3 870	437	40.9	.4
541213	Tax return preparation services	10	1 665	817	357	207	13.9	–
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	50	46 009	24 424	3 687	562	25.7	1.5
54131	Architectural services	15	8 732	2 959	490	81	27.7	.4
541310	Architectural services	15	8 732	2 959	490	81	27.7	.4
54133	Engineering services	23	33 049	19 380	2 711	410	23.2	1.9
541330	Engineering services	23	33 049	19 380	2 711	410	23.2	1.9
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5414	Specialized design services	14	5 430	1 390	324	57	36.6	2.5
54141	Interior design services	9	3 859	777	169	34	45.3	3.6
541410	Interior design services	9	3 859	777	169	34	45.3	3.6
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	23	28 776	8 812	1 949	169	4.3	17.7
54151	Computer systems design & related services	23	28 776	8 812	1 949	169	4.3	17.7
541511	Custom computer programming services	9	D	D	D	b	D	D
541512	Computer systems design services	12	13 753	3 724	517	79	4.2	33.1
5415122	Computer systems consultants (except systems integrators)	7	12 540	3 116	383	59	1.3	32.3
5416	Management, scientific, & technical consulting services	32	6 106	2 644	712	87	73.3	3.8
54161	Management consulting services	19	4 906	2 210	606	62	67.2	4.4
5418	Advertising & related services	34	35 842	13 493	3 550	665	4.0	53.8
54186	Direct mail advertising	2	D	D	D	e	D	D
541860	Direct mail advertising	2	D	D	D	e	D	D
54189	Other services related to advertising	4	5 221	1 042	265	46	11.4	–
541890	Other services related to advertising	4	5 221	1 042	265	46	11.4	–
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	WICHITA, KS MSA							
54	**Professional, scientific, & technical services**	**1 060**	**558 552**	**225 403**	**47 900**	**6 705**	**24.4**	**10.7**
541	Professional, scientific, & technical services	1 060	558 552	225 403	47 900	6 705	24.4	10.7
5411	Legal services	321	154 291	51 825	10 699	1 736	23.0	5.3
54111	Offices of lawyers	305	145 436	47 392	9 828	1 562	24.0	4.1
541110	Offices of lawyers	305	145 436	47 392	9 828	1 562	24.0	4.1
5411101	Offices of lawyers (except legal aid societies)	305	145 436	47 392	9 828	1 562	24.0	4.1
54119	Other legal services	16	8 855	4 433	871	174	7.5	24.5
541191	Title abstract & settlement offices	14	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	222	89 110	36 550	9 214	1 596	23.9	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	222	89 110	36 550	9 214	1 596	23.9	7.1
541211	Offices of certified public accountants	102	59 832	22 710	5 625	692	24.5	4.9
541213	Tax return preparation services	28	4 358	1 694	629	382	27.2	11.7
541219	Other accounting services	82	20 638	9 453	2 412	401	25.8	7.5
5413	Architectural, engineering, & related services	173	150 452	81 388	15 514	1 518	25.4	9.8
54131	Architectural services	37	37 704	15 000	3 628	373	11.8	.2
541310	Architectural services	37	37 704	15 000	3 628	373	11.8	.2
54133	Engineering services	102	104 008	62 321	11 006	999	29.8	13.6
541330	Engineering services	102	104 008	62 321	11 006	999	29.8	13.6
54137	Surveying & mapping (except geophysical) services	11	4 644	2 149	466	82	12.3	2.5
541370	Surveying & mapping (except geophysical) services	11	4 644	2 149	466	82	12.3	2.5
5414	Specialized design services	40	17 676	3 264	676	139	37.6	13.7
54141	Interior design services	14	D	D	D	b	D	D
541410	Interior design services	14	D	D	D	b	D	D
54143	Graphic design services	25	9 915	2 147	459	68	32.2	17.8
541430	Graphic design services	25	9 915	2 147	459	68	32.2	17.8
5414301	Graphic design services (except commercial art & medical artists)	21	D	D	D	b	D	D
5415	Computer systems design & related services	69	46 331	16 144	3 595	418	20.0	29.6
54151	Computer systems design & related services	69	46 331	16 144	3 595	418	20.0	29.6
541511	Custom computer programming services	25	10 506	3 061	702	80	58.1	5.8
541512	Computer systems design services	33	31 482	11 682	2 603	281	9.2	30.9
5415121	Computer systems integrators	16	22 707	7 031	1 574	221	6.9	41.4
5415122	Computer systems consultants (except systems integrators)	17	8 775	4 651	1 029	60	15.4	3.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WICHITA, KS MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	106	41 386	17 235	3 896	522	28.7	23.8
54161	Management consulting services	77	31 003	12 518	2 702	376	33.9	20.6
541611	Administrative management & general management consulting service	40	10 917	4 379	889	127	39.9	28.0
541612	Human resources & executive search consulting services	14	10 659	5 402	1 165	165	19.0	29.1
5416123	Human resources & personnel management consulting	9	9 092	4 620	1 000	140	11.9	27.3
541618	Other management consulting services	3	D	D	D	a	D	D
54162	Environmental consulting services	7	5 115	2 390	634	67	12.2	46.8
541620	Environmental consulting services	7	5 115	2 390	634	67	12.2	46.8
54169	Other scientific & technical consulting services	22	5 268	2 327	560	79	14.5	20.3
541690	Other scientific & technical consulting services	22	5 268	2 327	560	79	14.5	20.3
5418	Advertising & related services	75	44 913	14 565	3 376	471	21.7	9.0
54181	Advertising agencies	35	17 281	8 269	1 785	207	10.1	11.1
541810	Advertising agencies	35	17 281	8 269	1 785	207	10.1	11.1
54189	Other services related to advertising	21	10 934	2 062	552	100	40.1	7.0
541890	Other services related to advertising	21	10 934	2 062	552	100	40.1	7.0
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	50	13 859	4 308	900	300	24.8	4.4
54192	Photographic services	36	9 437	2 374	495	146	29.8	3.8
541921	Photographic studios, portrait	31	8 199	1 968	412	132	26.7	3.2
	AREA OUTSIDE KANSAS METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 648**	**478 849**	**177 181**	**41 778**	**8 004**	**34.5**	**8.3**
541	Professional, scientific, & technical services	1 648	478 849	177 181	41 778	8 004	34.5	8.3
5411	Legal services	636	136 135	46 501	10 450	2 126	40.6	4.1
54111	Offices of lawyers	532	D	D	D	g	D	D
541110	Offices of lawyers	532	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	532	D	D	D	g	D	D
54119	Other legal services	104	D	D	D	e	D	D
541191	Title abstract & settlement offices	102	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	442	106 851	47 813	12 435	2 628	32.0	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	442	106 851	47 813	12 435	2 628	32.0	7.0
541211	Offices of certified public accountants	189	78 231	37 079	9 167	1 310	23.7	3.1
541213	Tax return preparation services	115	D	D	D	f	D	D
541219	Other accounting services	134	D	D	D	e	D	D
5413	Architectural, engineering, & related services	193	95 154	37 627	8 157	1 239	29.4	4.0
54131	Architectural services	34	12 279	4 661	932	156	37.8	.6
541310	Architectural services	34	12 279	4 661	932	156	37.8	.6
54133	Engineering services	90	D	D	D	f	D	D
541330	Engineering services	90	D	D	D	f	D	D
54134	Drafting services	8	D	D	D	b	D	D
541340	Drafting services	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	34	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	34	D	D	D	c	D	D
54138	Testing laboratories	18	13 556	5 507	1 232	201	22.6	8.5
541380	Testing laboratories	18	13 556	5 507	1 232	201	22.6	8.5
5414	Specialized design services	35	7 713	921	236	83	40.7	3.0
54141	Interior design services	17	D	D	D	b	D	D
541410	Interior design services	17	D	D	D	b	D	D
54143	Graphic design services	16	D	D	D	b	D	D
541430	Graphic design services	16	D	D	D	b	D	D
5415	Computer systems design & related services	64	23 645	7 904	1 902	278	33.9	7.4
54151	Computer systems design & related services	64	23 645	7 904	1 902	278	33.9	7.4
541512	Computer systems design services	33	17 870	5 850	1 435	216	34.9	5.7
5416	Management, scientific, & technical consulting services	118	57 631	27 557	6 588	959	30.7	3.6
54161	Management consulting services	66	31 588	15 235	3 814	566	41.9	6.0
541611	Administrative management & general management consulting service	43	D	D	D	c	D	D
541612	Human resources & executive search consulting services	2	D	D	D	c	D	D
541613	Marketing consulting services	9	D	D	D	b	D	D
541618	Other management consulting services	6	3 481	1 714	394	55	17.2	–
54162	Environmental consulting services	17	D	D	D	c	D	D
541620	Environmental consulting services	17	D	D	D	c	D	D
54169	Other scientific & technical consulting services	35	D	D	D	c	D	D
541690	Other scientific & technical consulting services	35	D	D	D	c	D	D
5418	Advertising & related services	70	36 132	5 158	1 161	294	34.3	42.3
54189	Other services related to advertising	29	19 910	1 740	369	99	20.5	72.6
541890	Other services related to advertising	29	19 910	1 740	369	99	20.5	72.6
5418902	Advertising specialties goods distributor	17	18 863	1 531	327	72	17.2	76.6
5419	Other professional, scientific, & technical services	79	D	D	D	e	D	D
54192	Photographic services	62	D	D	D	c	D	D
541921	Photographic studios, portrait	57	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	KANSAS CITY, MO–KS MSA								
54	**Professional, scientific, & technical services**	**36**	**89 001**	**88 429**	**28 551**	**7 365**	**852**	**2.2**	**41.3**
541	Professional, scientific, & technical services	36	89 001	88 429	28 551	7 365	852	2.2	41.3
5411	Legal services	19	7 286	7 204	4 390	1 072	143	7.6	17.8
54111	Offices of lawyers	19	7 286	7 204	4 390	1 072	143	7.6	17.8
541110	Offices of lawyers	19	7 286	7 204	4 390	1 072	143	7.6	17.8
5411102	Legal aid societies & similar legal services	19	7 286	7 204	4 390	1 072	143	7.6	17.8
5417	Scientific research & development services	17	81 715	81 225	24 161	6 293	709	1.7	43.5
54171	R&D in the physical, engineering, & life sciences	11	79 502	78 199	22 992	6 003	671	–	44.2
541710	R&D in the physical, engineering, & life sciences	11	79 502	78 199	22 992	6 003	671	–	44.2
5417101	R&D in the physical & engineering sciences	4	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	7	D	D	D	D	e	D	D
	LAWRENCE, KS MSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	e	D	D
5417	Scientific research & development services	4	D	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	D	e	D	D
	TOPEKA, KS MSA								
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	D	b	D	D
5411	Legal services	4	D	D	D	D	b	D	D
54111	Offices of lawyers	4	D	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	4	D	D	D	D	b	D	D
	WICHITA, KS MSA								
54	**Professional, scientific, & technical services**	**10**	**16 604**	**15 000**	**7 052**	**1 658**	**261**	**18.9**	**25.1**
541	Professional, scientific, & technical services	10	16 604	15 000	7 052	1 658	261	18.9	25.1
5417	Scientific research & development services	8	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	D	c	D	D
5417102	Research & development in the life sciences	7	D	D	D	D	c	D	D
	AREA OUTSIDE KANSAS METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALLEN COUNTY, KS							
54	**Professional, scientific, & technical services**	**25**	**4 518**	**1 806**	**447**	**94**	**48.1**	**3.7**
541	Professional, scientific, & technical services	25	4 518	1 806	447	94	48.1	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 239	425	124	36	56.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 239	425	124	36	56.3	–
	ANDERSON COUNTY, KS							
54	**Professional, scientific, & technical services**	**12**	**1 913**	**424**	**103**	**28**	**72.9**	**19.4**
541	Professional, scientific, & technical services	12	1 913	424	103	28	72.9	19.4
	ATCHISON COUNTY, KS							
54	**Professional, scientific, & technical services**	**16**	**2 677**	**996**	**271**	**48**	**52.6**	**6.9**
541	Professional, scientific, & technical services	16	2 677	996	271	48	52.6	6.9
	BARBER COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**1 690**	**378**	**97**	**27**	**100.0**	**–**
541	Professional, scientific, & technical services	7	1 690	378	97	27	100.0	–
	BARTON COUNTY, KS							
54	**Professional, scientific, & technical services**	**65**	**25 997**	**13 491**	**3 218**	**699**	**24.2**	**8.9**
541	Professional, scientific, & technical services	65	25 997	13 491	3 218	699	24.2	8.9
5411	Legal services	27	7 187	3 767	811	121	22.3	2.3
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	4 098	1 684	411	81	27.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	4 098	1 684	411	81	27.7	–
5413	Architectural, engineering, & related services	5	2 512	1 272	305	59	9.9	22.0
5416	Management, scientific, & technical consulting services	5	D	D	D	c	D	D
54161	Management consulting services	4	D	D	D	c	D	D
541612	Human resources & executive search consulting services	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
	BOURBON COUNTY, KS							
54	**Professional, scientific, & technical services**	**23**	**6 952**	**3 392**	**611**	**111**	**46.3**	**1.8**
541	Professional, scientific, & technical services	23	6 952	3 392	611	111	46.3	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	1 407	670	113	16	91.1	–
	BROWN COUNTY, KS							
54	**Professional, scientific, & technical services**	**12**	**4 335**	**1 803**	**441**	**70**	**25.1**	**.8**
541	Professional, scientific, & technical services	12	4 335	1 803	441	70	25.1	.8
	BUTLER COUNTY, KS							
54	**Professional, scientific, & technical services**	**63**	**11 241**	**3 902**	**919**	**198**	**50.3**	**8.5**
541	Professional, scientific, & technical services	63	11 241	3 902	919	198	50.3	8.5
5411	Legal services	24	3 960	1 122	271	70	40.1	19.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 240	1 026	261	59	50.6	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 240	1 026	261	59	50.6	4.9
5413	Architectural, engineering, & related services	12	2 679	1 402	319	45	80.6	–
	CHASE COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**415**	**90**	**32**	**9**	**15.7**	**9.6**
	CHAUTAUQUA COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**326**	**78**	**18**	**6**	**54.3**	**3.4**
	CHEROKEE COUNTY, KS							
54	**Professional, scientific, & technical services**	**21**	**8 246**	**1 797**	**415**	**86**	**23.8**	**.4**
541	Professional, scientific, & technical services	21	8 246	1 797	415	86	23.8	.4
5411	Legal services	7	3 132	720	144	29	33.7	1.1
5418	Advertising & related services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHEYENNE COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**660**	**220**	**68**	**11**	**6.5**	**–**
	CLARK COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**442**	**159**	**39**	**12**	**81.9**	**3.4**
	CLAY COUNTY, KS							
54	**Professional, scientific, & technical services**	**10**	**1 563**	**665**	**168**	**41**	**33.2**	**7.7**
541	Professional, scientific, & technical services	10	1 563	665	168	41	33.2	7.7
	CLOUD COUNTY, KS							
54	**Professional, scientific, & technical services**	**9**	**2 325**	**1 187**	**265**	**55**	**36.0**	**–**
541	Professional, scientific, & technical services	9	2 325	1 187	265	55	36.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 041	495	131	23	22.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 041	495	131	23	22.1	–
	COFFEY COUNTY, KS							
54	**Professional, scientific, & technical services**	**11**	**794**	**327**	**88**	**20**	**71.2**	**8.9**
	COMANCHE COUNTY, KS							
54	**Professional, scientific, & technical services**	**3**	**107**	**37**	**12**	**4**	**100.0**	**–**
	COWLEY COUNTY, KS							
54	**Professional, scientific, & technical services**	**36**	**8 167**	**3 236**	**818**	**148**	**31.8**	**18.7**
541	Professional, scientific, & technical services	36	8 167	3 236	818	148	31.8	18.7
5411	Legal services	13	2 797	1 160	262	52	16.6	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 477	865	262	54	60.6	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 477	865	262	54	60.6	2.8
	CRAWFORD COUNTY, KS							
54	**Professional, scientific, & technical services**	**53**	**18 080**	**7 183**	**1 686**	**354**	**29.9**	**16.5**
541	Professional, scientific, & technical services	53	18 080	7 183	1 686	354	29.9	16.5
5411	Legal services	17	6 854	3 066	703	94	20.4	1.5
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 800	1 600	381	126	8.8	48.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 800	1 600	381	126	8.8	48.7
541219	Other accounting services	5	1 912	838	168	76	3.1	96.9
5413	Architectural, engineering, & related services	7	2 913	1 385	290	64	19.7	–
	DECATUR COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**1 898**	**721**	**163**	**43**	**29.5**	**9.6**
541	Professional, scientific, & technical services	7	1 898	721	163	43	29.5	9.6
	DICKINSON COUNTY, KS							
54	**Professional, scientific, & technical services**	**24**	**7 872**	**1 720**	**373**	**95**	**51.1**	**14.4**
541	Professional, scientific, & technical services	24	7 872	1 720	373	95	51.1	14.4
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	a	D	D
	DONIPHAN COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**682**	**226**	**55**	**24**	**22.0**	**.4**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DOUGLAS COUNTY, KS							
54	**Professional, scientific, & technical services**	**192**	**84 503**	**33 067**	**7 350**	**1 280**	**36.3**	**11.9**
541	Professional, scientific, & technical services	192	84 503	33 067	7 350	1 280	36.3	11.9
5411	Legal services	43	11 074	2 786	610	136	47.8	3.4
54111	Offices of lawyers	41	D	D	D	c	D	D
541110	Offices of lawyers	41	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	41	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	8 260	3 367	810	177	26.9	34.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	8 260	3 367	810	177	26.9	34.4
541211	Offices of certified public accountants	18	4 872	2 437	713	83	37.5	6.5
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	34	35 524	15 684	3 420	436	33.2	7.6
54131	Architectural services	10	20 228	9 054	2 039	245	3.6	–
541310	Architectural services	10	20 228	9 054	2 039	245	3.6	–
54133	Engineering services	20	D	D	D	c	D	D
541330	Engineering services	20	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	9	2 732	705	177	33	3.0	6.6
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	14	4 067	1 415	319	35	25.5	36.3
54151	Computer systems design & related services	14	4 067	1 415	319	35	25.5	36.3
5416	Management, scientific, & technical consulting services	32	11 560	4 607	1 048	229	53.6	9.6
54161	Management consulting services	25	7 440	2 571	637	179	64.8	15.0
5418	Advertising & related services	9	3 917	1 420	286	61	66.3	31.7
5419	Other professional, scientific, & technical services	16	4 001	986	174	103	15.4	2.7
54192	Photographic services	12	3 821	960	164	97	15.0	–
541921	Photographic studios, portrait	7	2 101	429	69	30	18.8	–
	EDWARDS COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**442**	**88**	**36**	**14**	**12.2**	**87.8**
	ELK COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**176**	**50**	**9**	**4**	**80.1**	**–**
	ELLIS COUNTY, KS							
54	**Professional, scientific, & technical services**	**58**	**17 683**	**6 259**	**1 552**	**262**	**27.5**	**2.8**
541	Professional, scientific, & technical services	58	17 683	6 259	1 552	262	27.5	2.8
5411	Legal services	18	3 905	986	235	51	68.2	9.1
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	5 044	2 388	591	107	20.4	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	5 044	2 388	591	107	20.4	.4
541211	Offices of certified public accountants	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	1 961	1 151	256	25	38.7	2.4
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
	ELLSWORTH COUNTY, KS							
54	**Professional, scientific, & technical services**	**8**	**4 716**	**2 051**	**409**	**77**	**22.2**	**4.0**
541	Professional, scientific, & technical services	8	4 716	2 051	409	77	22.2	4.0
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	FINNEY COUNTY, KS							
54	**Professional, scientific, & technical services**	**59**	**22 295**	**9 233**	**2 135**	**450**	**27.3**	**4.1**
541	Professional, scientific, & technical services	59	22 295	9 233	2 135	450	27.3	4.1
5411	Legal services	23	5 844	1 868	407	85	36.3	9.7
54111	Offices of lawyers	19	5 276	1 675	360	73	29.5	10.8
541110	Offices of lawyers	19	5 276	1 675	360	73	29.5	10.8
5411101	Offices of lawyers (except legal aid societies)	19	5 276	1 675	360	73	29.5	10.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	12 317	5 586	1 362	309	18.6	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	12 317	5 586	1 362	309	18.6	.1
541211	Offices of certified public accountants	11	9 945	4 358	1 014	108	21.6	–
5413	Architectural, engineering, & related services	8	2 430	1 132	247	39	33.8	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FORD COUNTY, KS							
54	**Professional, scientific, & technical services**	**49**	**27 626**	**12 459**	**2 785**	**439**	**12.7**	**3.4**
541	Professional, scientific, & technical services	49	27 626	12 459	2 785	439	12.7	3.4
5411	Legal services	19	5 529	2 144	466	89	24.1	2.6
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 830	2 030	441	94	26.7	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 830	2 030	441	94	26.7	.5
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	15 688	7 866	1 773	244	2.3	.8
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
54169	Other scientific & technical consulting services	2	D	D	D	c	D	D
541690	Other scientific & technical consulting services	2	D	D	D	c	D	D
	FRANKLIN COUNTY, KS							
54	**Professional, scientific, & technical services**	**31**	**7 066**	**2 446**	**626**	**123**	**47.1**	**1.7**
541	Professional, scientific, & technical services	31	7 066	2 446	626	123	47.1	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 057	1 031	285	55	48.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 057	1 031	285	55	48.2	–
	GEARY COUNTY, KS							
54	**Professional, scientific, & technical services**	**23**	**7 631**	**2 800**	**709**	**136**	**24.7**	**1.8**
541	Professional, scientific, & technical services	23	7 631	2 800	709	136	24.7	1.8
5411	Legal services	9	3 475	969	235	45	30.4	4.1
54111	Offices of lawyers	9	3 475	969	235	45	30.4	4.1
541110	Offices of lawyers	9	3 475	969	235	45	30.4	4.1
5411101	Offices of lawyers (except legal aid societies)	9	3 475	969	235	45	30.4	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 592	570	176	50	40.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 592	570	176	50	40.6	–
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	GOVE COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**198**	**46**	**13**	**4**	**38.9**	**23.2**
	GRAHAM COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**415**	**221**	**41**	**13**	**79.5**	**20.5**
	GRANT COUNTY, KS							
54	**Professional, scientific, & technical services**	**10**	**1 924**	**431**	**112**	**26**	**65.5**	**15.8**
541	Professional, scientific, & technical services	10	1 924	431	112	26	65.5	15.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	878	268	74	11	65.4	34.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	878	268	74	11	65.4	34.6
	GRAY COUNTY, KS							
54	**Professional, scientific, & technical services**	**12**	**1 678**	**579**	**150**	**41**	**76.0**	**3.4**
541	Professional, scientific, & technical services	12	1 678	579	150	41	76.0	3.4
	GREELEY COUNTY, KS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	GREENWOOD COUNTY, KS							
54	**Professional, scientific, & technical services**	**13**	**1 032**	**323**	**86**	**29**	**86.4**	**–**
541	Professional, scientific, & technical services	13	1 032	323	86	29	86.4	–
	HAMILTON COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**890**	**150**	**42**	**18**	**51.5**	**–**
541	Professional, scientific, & technical services	7	890	150	42	18	51.5	–
	HARPER COUNTY, KS							
54	**Professional, scientific, & technical services**	**12**	**1 333**	**434**	**140**	**33**	**28.1**	**10.0**
541	Professional, scientific, & technical services	12	1 333	434	140	33	28.1	10.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HARVEY COUNTY, KS							
54	**Professional, scientific, & technical services**	**40**	**9 427**	**3 788**	**778**	**140**	**33.1**	**2.5**
541	Professional, scientific, & technical services	40	9 427	3 788	778	140	33.1	2.5
5411	Legal services	16	3 533	1 813	331	65	23.1	1.6
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 276	706	192	41	49.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 276	706	192	41	49.5	–
	HASKELL COUNTY, KS							
54	**Professional, scientific, & technical services**	**3**	**676**	**263**	**34**	**11**	**D**	**–**
	HODGEMAN COUNTY, KS							
54	**Professional, scientific, & technical services**	**3**	**143**	**31**	**7**	**5**	**81.1**	**18.9**
	JACKSON COUNTY, KS							
54	**Professional, scientific, & technical services**	**11**	**1 414**	**427**	**96**	**39**	**73.8**	**–**
541	Professional, scientific, & technical services	11	1 414	427	96	39	73.8	–
	JEFFERSON COUNTY, KS							
54	**Professional, scientific, & technical services**	**16**	**1 474**	**493**	**105**	**35**	**69.6**	**6.6**
541	Professional, scientific, & technical services	16	1 474	493	105	35	69.6	6.6
	JEWELL COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**580**	**163**	**37**	**11**	**57.2**	**–**
	JOHNSON COUNTY, KS							
54	**Professional, scientific, & technical services**	**1 780**	**2 032 614**	**810 085**	**184 707**	**18 416**	**14.2**	**6.7**
541	Professional, scientific, & technical services	1 780	2 032 614	810 085	184 707	18 416	14.2	6.7
5411	Legal services	273	147 662	65 969	14 225	1 500	23.6	3.7
54111	Offices of lawyers	264	136 456	58 738	11 696	1 375	25.4	3.5
541110	Offices of lawyers	264	136 456	58 738	11 696	1 375	25.4	3.5
5411101	Offices of lawyers (except legal aid societies)	264	136 456	58 738	11 696	1 375	25.4	3.5
54119	Other legal services	9	11 206	7 231	2 529	125	1.3	5.4
541191	Title abstract & settlement offices	9	11 206	7 231	2 529	125	1.3	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	271	148 535	67 900	17 607	2 517	20.4	25.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	271	148 535	67 900	17 607	2 517	20.4	25.5
541211	Offices of certified public accountants	159	50 302	23 864	5 341	732	42.6	6.1
541213	Tax return preparation services	18	8 405	3 592	1 316	402	7.9	60.7
541214	Payroll services	13	69 759	32 600	9 006	1 059	1.9	40.8
541219	Other accounting services	81	20 069	7 844	1 944	324	33.8	5.8
5413	Architectural, engineering, & related services	270	612 964	288 318	67 211	5 787	10.5	2.1
54131	Architectural services	58	41 783	16 110	3 482	399	17.0	3.3
541310	Architectural services	58	41 783	16 110	3 482	399	17.0	3.3
54133	Engineering services	175	541 320	258 494	60 718	4 992	9.7	2.1
541330	Engineering services	175	541 320	258 494	60 718	4 992	9.7	2.1
54137	Surveying & mapping (except geophysical) services	10	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	c	D	D
54138	Testing laboratories	13	D	D	D	c	D	D
541380	Testing laboratories	13	D	D	D	c	D	D
5414	Specialized design services	76	27 604	7 356	1 816	241	43.7	4.7
54141	Interior design services	20	D	D	D	b	D	D
541410	Interior design services	20	D	D	D	b	D	D
54143	Graphic design services	48	18 981	5 410	1 345	154	44.0	4.9
541430	Graphic design services	48	18 981	5 410	1 345	154	44.0	4.9
5414301	Graphic design services (except commercial art & medical artists)	37	D	D	D	c	D	D
5415	Computer systems design & related services	273	510 980	201 360	44 275	3 628	9.1	8.1
54151	Computer systems design & related services	273	510 980	201 360	44 275	3 628	9.1	8.1
541511	Custom computer programming services	123	223 727	101 674	21 879	1 700	10.5	5.6
541512	Computer systems design services	112	256 994	85 990	19 648	1 615	7.5	8.6
5415121	Computer systems integrators	46	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	66	D	D	D	f	D	D
541519	Other computer related services	35	D	D	D	e	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JOHNSON COUNTY, KS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	352	306 423	103 327	22 173	2 153	20.7	6.0
54161	Management consulting services	261	255 879	83 067	17 654	1 607	17.4	5.8
541611	Administrative management & general management consulting service	88	145 628	33 847	8 204	625	10.1	1.7
541612	Human resources & executive search consulting services	85	D	D	D	f	D	D
5416121	Actuarial consulting	7	D	D	D	c	D	D
5416122	Executive placement services	45	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	33	D	D	D	c	D	D
541613	Marketing consulting services	70	D	D	D	c	D	D
541618	Other management consulting services	10	8 754	2 447	578	68	3.3	–
54162	Environmental consulting services	24	D	D	D	c	D	D
541620	Environmental consulting services	24	D	D	D	c	D	D
54169	Other scientific & technical consulting services	67	D	D	D	e	D	D
541690	Other scientific & technical consulting services	67	D	D	D	e	D	D
5417	Scientific research & development services	20	12 081	5 787	1 060	178	19.0	38.3
5418	Advertising & related services	174	234 229	60 299	14 098	1 841	11.8	5.3
54181	Advertising agencies	67	D	D	D	e	D	D
541810	Advertising agencies	67	D	D	D	e	D	D
54182	Public relations agencies	15	7 112	2 839	588	77	25.6	13.1
541820	Public relations agencies	15	7 112	2 839	588	77	25.6	13.1
54184	Media representatives	10	22 497	10 258	2 440	247	3.2	35.0
541840	Media representatives	10	22 497	10 258	2 440	247	3.2	35.0
5418402	Publishers' advertising representatives	7	D	D	D	c	D	D
54185	Display advertising	13	D	D	D	c	D	D
541850	Display advertising	13	D	D	D	c	D	D
54186	Direct mail advertising	17	D	D	D	f	D	D
541860	Direct mail advertising	17	D	D	D	f	D	D
54187	Advertising material distribution services	1	D	D	D	b	D	D
541870	Advertising material distribution services	1	D	D	D	b	D	D
54189	Other services related to advertising	48	D	D	D	e	D	D
541890	Other services related to advertising	48	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	29	D	D	D	c	D	D
5418903	Sign painting & lettering shop	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	71	32 136	9 769	2 242	571	24.3	7.4
54191	Marketing research & public opinion polling	21	16 211	5 758	1 250	367	25.6	10.6
541910	Marketing research & public opinion polling	21	16 211	5 758	1 250	367	25.6	10.6
54192	Photographic services	39	D	D	D	c	D	D
541921	Photographic studios, portrait	34	D	D	D	c	D	D
	KEARNY COUNTY, KS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	KINGMAN COUNTY, KS							
54	**Professional, scientific, & technical services**	**12**	**1 935**	**776**	**191**	**44**	**45.6**	**–**
541	Professional, scientific, & technical services	12	1 935	776	191	44	45.6	–
	KIOWA COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**347**	**68**	**14**	**9**	**98.0**	**2.0**
	LABETTE COUNTY, KS							
54	**Professional, scientific, & technical services**	**23**	**5 594**	**2 637**	**601**	**103**	**21.1**	**3.7**
541	Professional, scientific, & technical services	23	5 594	2 637	601	103	21.1	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 917	1 193	289	44	14.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 917	1 193	289	44	14.6	–
	LANE COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**377**	**136**	**30**	**9**	**76.1**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEAVENWORTH COUNTY, KS							
54	**Professional, scientific, & technical services**	**71**	**75 510**	**20 185**	**4 297**	**680**	**5.7**	**1.4**
541	Professional, scientific, & technical services	71	75 510	20 185	4 297	680	5.7	1.4
5411	Legal services	22	D	D	D	b	D	D
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	e	D	D
54133	Engineering services	4	D	D	D	e	D	D
541330	Engineering services	4	D	D	D	e	D	D
5415	Computer systems design & related services	12	8 645	3 193	791	91	3.8	–
54151	Computer systems design & related services	12	8 645	3 193	791	91	3.8	–
541512	Computer systems design services	6	D	D	D	b	D	D
	LINCOLN COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**570**	**201**	**44**	**18**	**92.3**	**7.7**
	LINN COUNTY, KS							
54	**Professional, scientific, & technical services**	**12**	**1 005**	**395**	**88**	**21**	**62.9**	**.9**
541	Professional, scientific, & technical services	12	1 005	395	88	21	62.9	.9
	LOGAN COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**286**	**91**	**22**	**8**	**22.7**	**1.7**
	LYON COUNTY, KS							
54	**Professional, scientific, & technical services**	**38**	**9 564**	**4 278**	**1 081**	**200**	**45.4**	**1.9**
541	Professional, scientific, & technical services	38	9 564	4 278	1 081	200	45.4	1.9
5411	Legal services	16	3 809	1 904	447	67	51.7	1.1
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 013	1 464	407	83	20.0	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 013	1 464	407	83	20.0	4.8
	MCPHERSON COUNTY, KS							
54	**Professional, scientific, & technical services**	**47**	**9 308**	**2 568**	**604**	**154**	**54.4**	**3.6**
541	Professional, scientific, & technical services	47	9 308	2 568	604	154	54.4	3.6
5411	Legal services	16	3 270	894	208	52	34.7	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 388	1 114	286	59	54.3	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 388	1 114	286	59	54.3	7.8
	MARION COUNTY, KS							
54	**Professional, scientific, & technical services**	**17**	**19 721**	**1 786**	**394**	**81**	**25.5**	**73.3**
541	Professional, scientific, & technical services	17	19 721	1 786	394	81	25.5	73.3
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
	MARSHALL COUNTY, KS							
54	**Professional, scientific, & technical services**	**10**	**1 741**	**572**	**139**	**37**	**82.0**	**18.0**
541	Professional, scientific, & technical services	10	1 741	572	139	37	82.0	18.0
	MEADE COUNTY, KS							
54	**Professional, scientific, & technical services**	**6**	**828**	**225**	**52**	**20**	**70.8**	**29.2**
	MIAMI COUNTY, KS							
54	**Professional, scientific, & technical services**	**32**	**6 859**	**1 974**	**370**	**95**	**43.6**	**5.6**
541	Professional, scientific, & technical services	32	6 859	1 974	370	95	43.6	5.6
	MITCHELL COUNTY, KS							
54	**Professional, scientific, & technical services**	**12**	**2 331**	**630**	**136**	**35**	**82.6**	**2.1**
541	Professional, scientific, & technical services	12	2 331	630	136	35	82.6	2.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONTGOMERY COUNTY, KS							
54	**Professional, scientific, & technical services**	**59**	**12 718**	**4 424**	**982**	**209**	**48.7**	**10.3**
541	Professional, scientific, & technical services	59	12 718	4 424	982	209	48.7	10.3
5411	Legal services	20	3 891	1 472	304	75	32.9	9.2
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 115	789	256	59	47.8	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 115	789	256	59	47.8	2.0
5413	Architectural, engineering, & related services	10	5 222	1 726	333	47	52.8	15.9
	MORRIS COUNTY, KS							
54	**Professional, scientific, & technical services**	**8**	**2 401**	**572**	**156**	**51**	**93.9**	**1.8**
541	Professional, scientific, & technical services	8	2 401	572	156	51	93.9	1.8
5418	Advertising & related services	1	D	D	D	b	D	D
	MORTON COUNTY, KS							
54	**Professional, scientific, & technical services**	**6**	**1 029**	**256**	**54**	**19**	**86.8**	**12.7**
541	Professional, scientific, & technical services	6	1 029	256	54	19	86.8	12.7
	NEMAHA COUNTY, KS							
54	**Professional, scientific, & technical services**	**20**	**3 899**	**1 669**	**417**	**62**	**25.9**	**8.4**
541	Professional, scientific, & technical services	20	3 899	1 669	417	62	25.9	8.4
	NEOSHO COUNTY, KS							
54	**Professional, scientific, & technical services**	**30**	**5 759**	**2 243**	**592**	**119**	**50.5**	**11.1**
541	Professional, scientific, & technical services	30	5 759	2 243	592	119	50.5	11.1
5411	Legal services	12	2 831	919	263	39	54.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 226	567	157	50	53.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 226	567	157	50	53.3	–
	NESS COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**1 112**	**288**	**74**	**24**	**72.8**	**13.7**
541	Professional, scientific, & technical services	7	1 112	288	74	24	72.8	13.7
	NORTON COUNTY, KS							
54	**Professional, scientific, & technical services**	**11**	**2 264**	**590**	**194**	**41**	**38.3**	**1.9**
541	Professional, scientific, & technical services	11	2 264	590	194	41	38.3	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	OSAGE COUNTY, KS							
54	**Professional, scientific, & technical services**	**13**	**2 400**	**875**	**222**	**52**	**47.4**	**34.2**
541	Professional, scientific, & technical services	13	2 400	875	222	52	47.4	34.2
	OSBORNE COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**1 655**	**545**	**122**	**22**	**30.0**	**–**
541	Professional, scientific, & technical services	5	1 655	545	122	22	30.0	–
	OTTAWA COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
	PAWNEE COUNTY, KS							
54	**Professional, scientific, & technical services**	**11**	**2 136**	**826**	**152**	**30**	**32.6**	**3.8**
541	Professional, scientific, & technical services	11	2 136	826	152	30	32.6	3.8
	PHILLIPS COUNTY, KS							
54	**Professional, scientific, & technical services**	**14**	**3 360**	**1 490**	**322**	**51**	**27.8**	**4.9**
541	Professional, scientific, & technical services	14	3 360	1 490	322	51	27.8	4.9

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	POTTAWATOMIE COUNTY, KS							
54	**Professional, scientific, & technical services**	**27**	**4 865**	**1 372**	**337**	**83**	**74.8**	**4.8**
541	Professional, scientific, & technical services	27	4 865	1 372	337	83	74.8	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 043	495	168	38	57.8	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 043	495	168	38	57.8	2.9
	PRATT COUNTY, KS							
54	**Professional, scientific, & technical services**	**25**	**5 054**	**1 945**	**472**	**91**	**38.2**	**2.7**
541	Professional, scientific, & technical services	25	5 054	1 945	472	91	38.2	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 189	954	246	42	11.6	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 189	954	246	42	11.6	3.1
	RAWLINS COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**662**	**229**	**52**	**15**	**39.3**	**–**
	RENO COUNTY, KS							
54	**Professional, scientific, & technical services**	**89**	**26 874**	**11 518**	**2 636**	**453**	**39.4**	**1.1**
541	Professional, scientific, & technical services	89	26 874	11 518	2 636	453	39.4	1.1
5411	Legal services	28	8 990	3 453	836	119	45.2	1.0
54111	Offices of lawyers	27	D	D	D	c	D	D
541110	Offices of lawyers	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	7 165	4 010	924	175	31.3	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	7 165	4 010	924	175	31.3	.6
541211	Offices of certified public accountants	9	5 308	3 139	686	85	24.9	–
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	5 292	2 747	591	77	43.5	2.5
5418	Advertising & related services	8	1 876	469	102	30	33.8	–
	REPUBLIC COUNTY, KS							
54	**Professional, scientific, & technical services**	**8**	**1 515**	**544**	**126**	**29**	**35.2**	**2.1**
541	Professional, scientific, & technical services	8	1 515	544	126	29	35.2	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	RICE COUNTY, KS							
54	**Professional, scientific, & technical services**	**15**	**1 583**	**433**	**101**	**33**	**74.8**	**–**
541	Professional, scientific, & technical services	15	1 583	433	101	33	74.8	–
	RILEY COUNTY, KS							
54	**Professional, scientific, & technical services**	**91**	**54 849**	**20 978**	**4 976**	**660**	**25.3**	**3.4**
541	Professional, scientific, & technical services	91	54 849	20 978	4 976	660	25.3	3.4
5411	Legal services	18	5 578	1 736	365	77	20.8	2.2
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	c	D	D
541211	Offices of certified public accountants	7	6 327	3 508	1 064	82	6.0	4.4
5413	Architectural, engineering, & related services	24	23 936	8 331	1 729	248	12.2	2.5
54133	Engineering services	14	19 206	6 357	1 420	193	9.9	2.3
541330	Engineering services	14	19 206	6 357	1 420	193	9.9	2.3
5415	Computer systems design & related services	11	6 168	1 903	535	57	11.4	11.3
54151	Computer systems design & related services	11	6 168	1 903	535	57	11.4	11.3
5416	Management, scientific, & technical consulting services	13	10 188	4 862	1 112	124	70.4	–
54161	Management consulting services	7	D	D	D	b	D	D
541611	Administrative management & general management consulting service	3	D	D	D	b	D	D
	ROOKS COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**1 290**	**494**	**103**	**18**	**55.3**	**3.6**
541	Professional, scientific, & technical services	7	1 290	494	103	18	55.3	3.6
	RUSH COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**880**	**420**	**100**	**15**	**5.3**	**10.0**
541	Professional, scientific, & technical services	7	880	420	100	15	5.3	10.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RUSSELL COUNTY, KS							
54	**Professional, scientific, & technical services**	**14**	**2 476**	**767**	**186**	**57**	**33.4**	**15.2**
541	Professional, scientific, & technical services	14	2 476	767	186	57	33.4	15.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 270	502	123	36	3.3	23.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 270	502	123	36	3.3	23.1
	SALINE COUNTY, KS							
54	**Professional, scientific, & technical services**	**84**	**52 113**	**20 444**	**4 790**	**702**	**20.8**	**4.2**
541	Professional, scientific, & technical services	84	52 113	20 444	4 790	702	20.8	4.2
5411	Legal services	24	12 415	4 069	705	131	25.9	–
54111	Offices of lawyers	21	11 291	3 631	620	114	22.1	–
541110	Offices of lawyers	21	11 291	3 631	620	114	22.1	–
5411101	Offices of lawyers (except legal aid societies)	21	11 291	3 631	620	114	22.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	9 110	4 977	1 338	213	10.0	16.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	9 110	4 977	1 338	213	10.0	16.8
541211	Offices of certified public accountants	5	5 547	3 107	798	92	9.2	–
541213	Tax return preparation services	2	D	D	D	b	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	26	21 375	8 287	1 888	230	15.3	2.8
54133	Engineering services	14	13 081	5 370	1 260	141	13.4	1.4
541330	Engineering services	14	13 081	5 370	1 260	141	13.4	1.4
5416	Management, scientific, & technical consulting services	11	6 540	2 347	705	89	28.3	–
54161	Management consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	4	1 417	345	74	18	57.4	–
	SCOTT COUNTY, KS							
54	**Professional, scientific, & technical services**	**14**	**1 778**	**544**	**116**	**36**	**62.5**	**6.2**
541	Professional, scientific, & technical services	14	1 778	544	116	36	62.5	6.2
	SEDGWICK COUNTY, KS							
54	**Professional, scientific, & technical services**	**957**	**537 884**	**217 713**	**46 203**	**6 367**	**23.7**	**10.9**
541	Professional, scientific, & technical services	957	537 884	217 713	46 203	6 367	23.7	10.9
5411	Legal services	281	146 798	48 890	10 097	1 601	22.6	5.0
54111	Offices of lawyers	270	139 816	45 204	9 394	1 464	23.6	4.1
541110	Offices of lawyers	270	139 816	45 204	9 394	1 464	23.6	4.1
5411101	Offices of lawyers (except legal aid societies)	270	139 816	45 204	9 394	1 464	23.6	4.1
54119	Other legal services	11	6 982	3 686	703	137	2.7	22.5
541191	Title abstract & settlement offices	9	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	198	84 594	34 818	8 761	1 496	22.5	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	198	84 594	34 818	8 761	1 496	22.5	7.3
541211	Offices of certified public accountants	93	56 464	21 400	5 287	640	23.8	5.2
541213	Tax return preparation services	28	4 358	1 694	629	382	27.2	11.7
541219	Other accounting services	68	D	D	D	e	D	D
5413	Architectural, engineering, & related services	154	147 005	79 646	15 132	1 462	24.1	9.9
54131	Architectural services	33	37 101	14 720	3 571	360	10.5	.2
541310	Architectural services	33	37 101	14 720	3 571	360	10.5	.2
54133	Engineering services	92	101 471	60 981	10 703	965	28.5	13.9
541330	Engineering services	92	101 471	60 981	10 703	965	28.5	13.9
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
5414	Specialized design services	39	D	D	D	c	D	D
54141	Interior design services	13	D	D	D	b	D	D
541410	Interior design services	13	D	D	D	b	D	D
54143	Graphic design services	25	9 915	2 147	459	68	32.2	17.8
541430	Graphic design services	25	9 915	2 147	459	68	32.2	17.8
5414301	Graphic design services (except commercial art & medical artists)	21	D	D	D	b	D	D
5415	Computer systems design & related services	66	D	D	D	e	D	D
54151	Computer systems design & related services	66	D	D	D	e	D	D
541511	Custom computer programming services	24	D	D	D	b	D	D
541512	Computer systems design services	31	D	D	D	e	D	D
5415121	Computer systems integrators	16	22 707	7 031	1 574	221	6.9	41.4
5415122	Computer systems consultants (except systems integrators)	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	100	40 753	17 000	3 841	512	27.6	24.2
54161	Management consulting services	74	30 923	12 486	2 695	371	33.7	20.6
541611	Administrative management & general management consulting service	40	10 917	4 379	889	127	39.9	28.0
541612	Human resources & executive search consulting services	14	10 659	5 402	1 165	165	19.0	29.1
5416123	Human resources & personnel management consulting	9	9 092	4 620	1 000	140	11.9	27.3
541618	Other management consulting services	3	D	D	D	a	D	D
54162	Environmental consulting services	7	5 115	2 390	634	67	12.2	46.8
541620	Environmental consulting services	7	5 115	2 390	634	67	12.2	46.8
54169	Other scientific & technical consulting services	19	4 715	2 124	512	74	4.5	22.6
541690	Other scientific & technical consulting services	19	4 715	2 124	512	74	4.5	22.6

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SEDGWICK COUNTY, KS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	71	44 488	14 514	3 374	468	21.2	9.1
54181	Advertising agencies	35	17 281	8 269	1 785	207	10.1	11.1
541810	Advertising agencies	35	17 281	8 269	1 785	207	10.1	11.1
54189	Other services related to advertising	19	D	D	D	b	D	D
541890	Other services related to advertising	19	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	44	D	D	D	e	D	D
54192	Photographic services	32	8 875	2 253	465	137	27.2	4.0
541921	Photographic studios, portrait	27	7 637	1 847	382	123	23.5	3.5
	SEWARD COUNTY, KS							
54	**Professional, scientific, & technical services**	**31**	**12 324**	**4 731**	**1 217**	**209**	**23.3**	**2.3**
541	Professional, scientific, & technical services	31	12 324	4 731	1 217	209	23.3	2.3
5411	Legal services	12	5 473	2 183	540	81	24.0	5.1
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 449	1 303	314	67	14.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 449	1 303	314	67	14.2	–
5413	Architectural, engineering, & related services	7	3 862	1 137	321	50	18.9	–
	SHAWNEE COUNTY, KS							
54	**Professional, scientific, & technical services**	**405**	**233 616**	**94 658**	**20 231**	**3 227**	**24.8**	**12.9**
541	Professional, scientific, & technical services	405	233 616	94 658	20 231	3 227	24.8	12.9
5411	Legal services	170	66 469	22 905	5 051	798	32.6	5.1
54111	Offices of lawyers	168	D	D	D	f	D	D
541110	Offices of lawyers	168	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	168	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	65	41 097	20 042	4 742	831	36.2	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	65	41 097	20 042	4 742	831	36.2	1.9
541211	Offices of certified public accountants	32	31 726	15 854	3 870	437	40.9	.4
541213	Tax return preparation services	10	1 665	817	357	207	13.9	–
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	50	46 009	24 424	3 687	562	25.7	1.5
54131	Architectural services	15	8 732	2 959	490	81	27.7	.4
541310	Architectural services	15	8 732	2 959	490	81	27.7	.4
54133	Engineering services	23	33 049	19 380	2 711	410	23.2	1.9
541330	Engineering services	23	33 049	19 380	2 711	410	23.2	1.9
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5414	Specialized design services	14	5 430	1 390	324	57	36.6	2.5
54141	Interior design services	9	3 859	777	169	34	45.3	3.6
541410	Interior design services	9	3 859	777	169	34	45.3	3.6
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	23	28 776	8 812	1 949	169	4.3	17.7
54151	Computer systems design & related services	23	28 776	8 812	1 949	169	4.3	17.7
541511	Custom computer programming services	9	D	D	D	b	D	D
541512	Computer systems design services	12	13 753	3 724	517	79	4.2	33.1
5415122	Computer systems consultants (except systems integrators)	7	12 540	3 116	383	59	1.3	32.3
5416	Management, scientific, & technical consulting services	32	6 106	2 644	712	87	73.3	3.8
54161	Management consulting services	19	4 906	2 210	606	62	67.2	4.4
5418	Advertising & related services	34	35 842	13 493	3 550	665	4.0	53.8
54186	Direct mail advertising	2	D	D	D	e	D	D
541860	Direct mail advertising	2	D	D	D	e	D	D
54189	Other services related to advertising	4	5 221	1 042	265	46	11.4	–
541890	Other services related to advertising	4	5 221	1 042	265	46	11.4	–
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	SHERIDAN COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**762**	**233**	**57**	**15**	**61.7**	**–**
	SHERMAN COUNTY, KS							
54	**Professional, scientific, & technical services**	**18**	**2 639**	**746**	**194**	**57**	**54.0**	**–**
541	Professional, scientific, & technical services	18	2 639	746	194	57	54.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 339	445	124	32	42.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 339	445	124	32	42.2	–
	SMITH COUNTY, KS							
54	**Professional, scientific, & technical services**	**9**	**657**	**205**	**55**	**22**	**63.6**	**9.1**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	STAFFORD COUNTY, KS							
54	**Professional, scientific, & technical services**	**8**	**939**	**225**	**57**	**18**	**54.6**	**23.2**
541	Professional, scientific, & technical services	8	939	225	57	18	54.6	23.2
	STANTON COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**613**	**214**	**47**	**13**	**76.8**	**23.2**
	STEVENS COUNTY, KS							
54	**Professional, scientific, & technical services**	**14**	**2 252**	**754**	**151**	**41**	**19.6**	**7.5**
541	Professional, scientific, & technical services	14	2 252	754	151	41	19.6	7.5
	SUMNER COUNTY, KS							
54	**Professional, scientific, & technical services**	**27**	**3 407**	**1 112**	**232**	**70**	**68.3**	**10.7**
541	Professional, scientific, & technical services	27	3 407	1 112	232	70	68.3	10.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	970	308	95	38	61.1	11.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	970	308	95	38	61.1	11.0
	THOMAS COUNTY, KS							
54	**Professional, scientific, & technical services**	**20**	**3 612**	**786**	**199**	**55**	**80.1**	**3.3**
541	Professional, scientific, & technical services	20	3 612	786	199	55	80.1	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 250	362	100	30	53.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 250	362	100	30	53.8	–
	TREGO COUNTY, KS							
54	**Professional, scientific, & technical services**	**6**	**630**	**179**	**39**	**12**	**26.2**	**13.5**
	WABAUNSEE COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**276**	**86**	**22**	**8**	**88.8**	**–**
	WALLACE COUNTY, KS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	WASHINGTON COUNTY, KS							
54	**Professional, scientific, & technical services**	**10**	**1 385**	**250**	**55**	**28**	**96.4**	**–**
541	Professional, scientific, & technical services	10	1 385	250	55	28	96.4	–
	WICHITA COUNTY, KS							
54	**Professional, scientific, & technical services**	**3**	**308**	**118**	**31**	**9**	**100.0**	**–**
	WILSON COUNTY, KS							
54	**Professional, scientific, & technical services**	**12**	**1 820**	**308**	**80**	**29**	**88.2**	**4.8**
541	Professional, scientific, & technical services	12	1 820	308	80	29	88.2	4.8
	WOODSON COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**306**	**102**	**27**	**11**	**77.1**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WYANDOTTE COUNTY, KS							
54	**Professional, scientific, & technical services**	**157**	**88 777**	**33 402**	**7 511**	**1 127**	**32.0**	**20.2**
541	Professional, scientific, & technical services	157	88 777	33 402	7 511	1 127	32.0	20.2
5411	Legal services	68	26 694	12 662	2 525	344	21.5	1.7
54111	Offices of lawyers	62	24 335	11 617	2 311	303	22.9	1.9
541110	Offices of lawyers	62	24 335	11 617	2 311	303	22.9	1.9
5411101	Offices of lawyers (except legal aid societies)	62	24 335	11 617	2 311	303	22.9	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	e	D	D
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	27	D	D	D	c	D	D
54133	Engineering services	14	D	D	D	c	D	D
541330	Engineering services	14	D	D	D	c	D	D
5414	Specialized design services	10	D	D	D	b	D	D
54143	Graphic design services	5	2 368	863	231	26	5.0	–
541430	Graphic design services	5	2 368	863	231	26	5.0	–
5415	Computer systems design & related services	9	D	D	D	b	D	D
54151	Computer systems design & related services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541922	Commercial photography	3	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ABILENE, KS							
54	**Professional, scientific, & technical services**	**20**	**6 477**	**1 528**	**355**	**88**	**53.4**	**4.6**
541	Professional, scientific, & technical services	20	6 477	1 528	355	88	53.4	4.6
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	a	D	D
	ANDOVER, KS							
54	**Professional, scientific, & technical services**	**7**	**2 090**	**564**	**138**	**28**	**10.1**	**–**
541	Professional, scientific, & technical services	7	2 090	564	138	28	10.1	–
	ANTHONY, KS							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	ARKANSAS CITY, KS							
54	**Professional, scientific, & technical services**	**20**	**3 009**	**1 218**	**305**	**67**	**33.5**	**3.8**
541	Professional, scientific, & technical services	20	3 009	1 218	305	67	33.5	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	ATCHISON, KS							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AUGUSTA, KS							
54	**Professional, scientific, & technical services**	**12**	**2 586**	**753**	**161**	**32**	**62.0**	**5.1**
541	Professional, scientific, & technical services	12	2 586	753	161	32	62.0	5.1
	BALDWIN CITY, KS							
54	**Professional, scientific, & technical services**	**5**	**522**	**71**	**10**	**5**	**94.1**	**5.9**
	BAXTER SPRINGS, KS							
54	**Professional, scientific, & technical services**	**7**	**4 211**	**688**	**183**	**36**	**21.7**	**–**
541	Professional, scientific, & technical services	7	4 211	688	183	36	21.7	–
5418	Advertising & related services	1	D	D	D	a	D	D
	BEL AIRE, KS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BELLEVILLE, KS							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	BELOIT, KS							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	BONNER SPRINGS, KS *							
54	**Professional, scientific, & technical services**	**9**	**3 204**	**1 073**	**228**	**32**	**48.1**	**3.9**
541	Professional, scientific, & technical services	9	3 204	1 073	228	32	48.1	3.9
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	BONNER SPRINGS, KS (JOHNSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BONNER SPRINGS, KS (WYANDOTTE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	BURLINGTON, KS							
54	**Professional, scientific, & technical services**	**7**	**434**	**203**	**71**	**17**	**47.2**	**16.4**
	CHANUTE, KS							
54	**Professional, scientific, & technical services**	**23**	**4 160**	**1 295**	**317**	**88**	**55.9**	**15.3**
541	Professional, scientific, & technical services	23	4 160	1 295	317	88	55.9	15.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	CLAY CENTER, KS							
54	**Professional, scientific, & technical services**	**10**	**1 563**	**665**	**168**	**41**	**33.2**	**7.7**
541	Professional, scientific, & technical services	10	1 563	665	168	41	33.2	7.7
	COFFEYVILLE, KS							
54	**Professional, scientific, & technical services**	**23**	**3 329**	**1 194**	**274**	**69**	**54.5**	**3.6**
541	Professional, scientific, & technical services	23	3 329	1 194	274	69	54.5	3.6
	COLBY, KS							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 250	362	100	30	53.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 250	362	100	30	53.8	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLUMBUS, KS							
54	**Professional, scientific, & technical services**	**10**	**3 095**	**754**	**163**	**36**	**29.0**	**–**
541	Professional, scientific, & technical services	10	3 095	754	163	36	29.0	–
	CONCORDIA, KS							
54	**Professional, scientific, & technical services**	**9**	**2 325**	**1 187**	**265**	**55**	**36.0**	**–**
541	Professional, scientific, & technical services	9	2 325	1 187	265	55	36.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 041	495	131	23	22.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 041	495	131	23	22.1	–
	DERBY, KS							
54	**Professional, scientific, & technical services**	**15**	**2 130**	**614**	**142**	**31**	**61.9**	**4.2**
541	Professional, scientific, & technical services	15	2 130	614	142	31	61.9	4.2
	DODGE CITY, KS							
54	**Professional, scientific, & technical services**	**49**	**27 626**	**12 459**	**2 785**	**439**	**12.7**	**3.4**
541	Professional, scientific, & technical services	49	27 626	12 459	2 785	439	12.7	3.4
5411	Legal services	19	5 529	2 144	466	89	24.1	2.6
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 830	2 030	441	94	26.7	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 830	2 030	441	94	26.7	.5
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	15 688	7 866	1 773	244	2.3	.8
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
54169	Other scientific & technical consulting services	2	D	D	D	c	D	D
541690	Other scientific & technical consulting services	2	D	D	D	c	D	D
	EDWARDSVILLE, KS							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	EL DORADO, KS							
54	**Professional, scientific, & technical services**	**31**	**4 989**	**1 823**	**452**	**111**	**55.9**	**13.8**
541	Professional, scientific, & technical services	31	4 989	1 823	452	111	55.9	13.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	ELLSWORTH, KS							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	EMPORIA, KS							
54	**Professional, scientific, & technical services**	**37**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	37	D	D	D	c	D	D
5411	Legal services	16	3 809	1 904	447	67	51.7	1.1
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 013	1 464	407	83	20.0	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 013	1 464	407	83	20.0	4.8
	EUDORA, KS							
54	**Professional, scientific, & technical services**	**3**	**160**	**32**	**9**	**3**	**71.9**	**28.1**
	EUREKA, KS							
54	**Professional, scientific, & technical services**	**9**	**858**	**264**	**68**	**23**	**83.7**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAIRWAY, KS							
54	**Professional, scientific, & technical services**	**24**	**41 043**	**9 467**	**2 019**	**239**	**21.1**	**–**
541	Professional, scientific, & technical services	24	41 043	9 467	2 019	239	21.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	3 587	2 440	421	36	D	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	3 587	2 440	421	36	D	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	4	D	D	D	c	D	D
54151	Computer systems design & related services	4	D	D	D	c	D	D
541512	Computer systems design services	3	D	D	D	c	D	D
5415121	Computer systems integrators	2	D	D	D	c	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	FORT SCOTT, KS							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	FREDONIA, KS							
54	**Professional, scientific, & technical services**	**9**	**743**	**185**	**50**	**18**	**71.1**	**11.7**
	FRONTENAC, KS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	GALENA, KS							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	GARDEN CITY, KS							
54	**Professional, scientific, & technical services**	**53**	**20 162**	**7 952**	**1 826**	**320**	**29.3**	**2.9**
541	Professional, scientific, & technical services	53	20 162	7 952	1 826	320	29.3	2.9
5411	Legal services	22	D	D	D	b	D	D
54111	Offices of lawyers	19	5 276	1 675	360	73	29.5	10.8
541110	Offices of lawyers	19	5 276	1 675	360	73	29.5	10.8
5411101	Offices of lawyers (except legal aid societies)	19	5 276	1 675	360	73	29.5	10.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	c	D	D
541211	Offices of certified public accountants	10	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	2 430	1 132	247	39	33.8	–
	GARDNER, KS							
54	**Professional, scientific, & technical services**	**6**	**1 019**	**491**	**83**	**14**	**78.2**	**–**
541	Professional, scientific, & technical services	6	1 019	491	83	14	78.2	–
	GARNETT, KS							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	GIRARD, KS							
54	**Professional, scientific, & technical services**	**7**	**1 010**	**247**	**64**	**23**	**45.5**	**–**
541	Professional, scientific, & technical services	7	1 010	247	64	23	45.5	–
	GOODLAND, KS							
54	**Professional, scientific, & technical services**	**18**	**2 639**	**746**	**194**	**57**	**54.0**	**–**
541	Professional, scientific, & technical services	18	2 639	746	194	57	54.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 339	445	124	32	42.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 339	445	124	32	42.2	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREAT BEND, KS							
54	**Professional, scientific, & technical services**	**56**	**24 755**	**12 905**	**3 117**	**678**	**23.0**	**9.0**
541	Professional, scientific, & technical services	56	24 755	12 905	3 117	678	23.0	9.0
5411	Legal services	23	6 761	3 652	787	114	18.7	1.2
54111	Offices of lawyers	22	D	D	D	c	D	D
541110	Offices of lawyers	22	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	2 512	1 272	305	59	9.9	22.0
5416	Management, scientific, & technical consulting services	5	D	D	D	c	D	D
54161	Management consulting services	4	D	D	D	c	D	D
541612	Human resources & executive search consulting services	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
	HAYS, KS							
54	**Professional, scientific, & technical services**	**45**	**15 918**	**5 652**	**1 376**	**230**	**22.1**	**2.5**
541	Professional, scientific, & technical services	45	15 918	5 652	1 376	230	22.1	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	c	D	D
541211	Offices of certified public accountants	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	a	D	D
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
	HAYSVILLE, KS							
54	**Professional, scientific, & technical services**	**3**	**180**	**39**	**12**	**6**	**D**	**–**
	HERINGTON, KS *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HERINGTON, KS (DICKINSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HESSTON, KS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HIAWATHA, KS							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	HILLSBORO, KS							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
	HOISINGTON, KS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HOLTON, KS							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	HUGOTON, KS							
54	**Professional, scientific, & technical services**	**14**	**2 252**	**754**	**151**	**41**	**19.6**	**7.5**
541	Professional, scientific, & technical services	14	2 252	754	151	41	19.6	7.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HUTCHINSON, KS							
54	**Professional, scientific, & technical services**	**75**	**23 911**	**10 275**	**2 377**	**407**	**37.9**	**1.3**
541	Professional, scientific, & technical services	75	23 911	10 275	2 377	407	37.9	1.3
5411	Legal services	21	7 887	3 209	780	105	37.6	1.1
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	c	D	D
541211	Offices of certified public accountants	6	D	D	D	b	D	D
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
	INDEPENDENCE, KS							
54	**Professional, scientific, & technical services**	**29**	**8 238**	**2 860**	**639**	**117**	**43.5**	**10.0**
541	Professional, scientific, & technical services	29	8 238	2 860	639	117	43.5	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 198	520	148	35	24.5	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 198	520	148	35	24.5	3.6
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	IOLA, KS							
54	**Professional, scientific, & technical services**	**20**	**4 232**	**1 644**	**405**	**82**	**46.0**	**4.0**
541	Professional, scientific, & technical services	20	4 232	1 644	405	82	46.0	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	JUNCTION CITY, KS							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	c	D	D
5411	Legal services	9	3 475	969	235	45	30.4	4.1
54111	Offices of lawyers	9	3 475	969	235	45	30.4	4.1
541110	Offices of lawyers	9	3 475	969	235	45	30.4	4.1
5411101	Offices of lawyers (except legal aid societies)	9	3 475	969	235	45	30.4	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	KANSAS CITY, KS							
54	**Professional, scientific, & technical services**	**146**	**86 084**	**32 402**	**7 307**	**1 098**	**30.9**	**20.6**
541	Professional, scientific, & technical services	146	86 084	32 402	7 307	1 098	30.9	20.6
5411	Legal services	66	D	D	D	e	D	D
54111	Offices of lawyers	60	D	D	D	e	D	D
541110	Offices of lawyers	60	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	60	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	c	D	D
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	23	D	D	D	c	D	D
54133	Engineering services	12	D	D	D	c	D	D
541330	Engineering services	12	D	D	D	c	D	D
5414	Specialized design services	9	4 092	1 341	271	50	2.9	11.0
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	9	D	D	D	b	D	D
54151	Computer systems design & related services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541922	Commercial photography	3	D	D	D	b	D	D
	KINGMAN, KS							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	LANSING, KS							
54	**Professional, scientific, & technical services**	**3**	**459**	**149**	**36**	**7**	**D**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LARNED, KS							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	LAWRENCE, KS							
54	**Professional, scientific, & technical services**	**175**	**77 405**	**30 114**	**6 734**	**1 216**	**36.5**	**9.6**
541	Professional, scientific, & technical services	175	77 405	30 114	6 734	1 216	36.5	9.6
5411	Legal services	40	10 715	2 742	603	132	46.2	3.3
54111	Offices of lawyers	38	D	D	D	c	D	D
541110	Offices of lawyers	38	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	D	D	D	c	D	D
541211	Offices of certified public accountants	17	D	D	D	b	D	D
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	D	D	D	e	D	D
54131	Architectural services	10	20 228	9 054	2 039	245	3.6	–
541310	Architectural services	10	20 228	9 054	2 039	245	3.6	–
54133	Engineering services	19	D	D	D	c	D	D
541330	Engineering services	19	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	27	9 873	3 597	814	214	46.0	11.0
54161	Management consulting services	22	D	D	D	c	D	D
5418	Advertising & related services	9	3 917	1 420	286	61	66.3	31.7
5419	Other professional, scientific, & technical services	14	D	D	D	c	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	7	2 101	429	69	30	18.8	–
	LEAVENWORTH, KS							
54	**Professional, scientific, & technical services**	**51**	**73 121**	**19 373**	**4 117**	**637**	**3.8**	**1.4**
541	Professional, scientific, & technical services	51	73 121	19 373	4 117	637	3.8	1.4
5411	Legal services	20	D	D	D	b	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	e	D	D
54133	Engineering services	3	D	D	D	e	D	D
541330	Engineering services	3	D	D	D	e	D	D
5415	Computer systems design & related services	7	8 178	2 949	740	84	.6	–
54151	Computer systems design & related services	7	8 178	2 949	740	84	.6	–
541512	Computer systems design services	4	D	D	D	b	D	D
	LEAWOOD, KS							
54	**Professional, scientific, & technical services**	**122**	**93 660**	**37 007**	**7 990**	**800**	**31.3**	**3.7**
541	Professional, scientific, & technical services	122	93 660	37 007	7 990	800	31.3	3.7
5411	Legal services	14	7 044	2 879	709	119	42.2	1.1
54111	Offices of lawyers	14	7 044	2 879	709	119	42.2	1.1
541110	Offices of lawyers	14	7 044	2 879	709	119	42.2	1.1
5411101	Offices of lawyers (except legal aid societies)	14	7 044	2 879	709	119	42.2	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	12 577	5 123	1 135	147	16.9	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	12 577	5 123	1 135	147	16.9	1.6
541211	Offices of certified public accountants	11	D	D	D	b	D	D
541219	Other accounting services	6	2 513	1 168	244	49	12.7	–
5413	Architectural, engineering, & related services	21	37 269	11 994	2 615	251	36.3	5.7
54133	Engineering services	13	33 515	10 642	2 302	212	38.0	6.3
541330	Engineering services	13	33 515	10 642	2 302	212	38.0	6.3
5414	Specialized design services	7	2 826	740	133	15	33.2	9.4
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	16	15 015	7 602	1 622	138	17.3	3.1
54151	Computer systems design & related services	16	15 015	7 602	1 622	138	17.3	3.1
541511	Custom computer programming services	9	9 442	5 531	1 319	107	16.7	–
541512	Computer systems design services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	12 301	6 428	1 317	78	50.9	3.2
54161	Management consulting services	22	8 217	5 177	1 085	71	30.7	4.1
541612	Human resources & executive search consulting services	8	6 841	4 634	991	53	22.8	4.4
54169	Other scientific & technical consulting services	6	4 084	1 251	232	7	91.6	1.4
541690	Other scientific & technical consulting services	6	4 084	1 251	232	7	91.6	1.4
5418	Advertising & related services	11	4 037	1 118	250	27	10.2	–
54189	Other services related to advertising	4	2 865	455	103	11	10.3	–
541890	Other services related to advertising	4	2 865	455	103	11	10.3	–
5419	Other professional, scientific, & technical services	6	2 591	1 123	209	25	19.9	–

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	LENEXA, KS							
54	**Professional, scientific, & technical services**	**216**	**299 468**	**121 185**	**28 529**	**3 229**	**16.2**	**14.2**
541	Professional, scientific, & technical services	216	299 468	121 185	28 529	3 229	16.2	14.2
5411	Legal services	21	7 297	2 788	499	82	35.4	19.9
54111	Offices of lawyers	21	7 297	2 788	499	82	35.4	19.9
541110	Offices of lawyers	21	7 297	2 788	499	82	35.4	19.9
5411101	Offices of lawyers (except legal aid societies)	21	7 297	2 788	499	82	35.4	19.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	42 360	17 060	4 518	597	6.9	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	42 360	17 060	4 518	597	6.9	10.2
541211	Offices of certified public accountants	10	D	D	D	b	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
541214	Payroll services	3	D	D	D	e	D	D
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	43	89 593	42 108	8 859	914	9.0	2.5
54133	Engineering services	30	68 043	32 082	6 646	628	9.8	2.9
541330	Engineering services	30	68 043	32 082	6 646	628	9.8	2.9
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
54138	Testing laboratories	6	16 117	7 859	1 740	207	1.2	–
541380	Testing laboratories	6	16 117	7 859	1 740	207	1.2	–
5414	Specialized design services	12	7 784	2 796	878	74	26.5	3.1
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5415	Computer systems design & related services	47	72 264	27 100	6 501	539	22.6	41.7
54151	Computer systems design & related services	47	72 264	27 100	6 501	539	22.6	41.7
541511	Custom computer programming services	19	21 591	9 122	2 193	208	48.4	37.9
541512	Computer systems design services	20	42 546	14 685	3 416	267	10.8	43.3
5415121	Computer systems integrators	11	37 211	12 462	3 037	236	10.1	41.7
5415122	Computer systems consultants (except systems integrators)	9	5 335	2 223	379	31	15.4	55.1
541519	Other computer related services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	32	21 750	9 202	2 370	294	24.3	8.8
54161	Management consulting services	21	6 730	2 470	621	65	59.9	6.0
54169	Other scientific & technical consulting services	8	D	D	D	c	D	D
541690	Other scientific & technical consulting services	8	D	D	D	c	D	D
5418	Advertising & related services	26	55 810	19 179	4 692	643	19.8	1.4
54186	Direct mail advertising	6	42 614	14 925	3 757	539	6.7	–
541860	Direct mail advertising	6	42 614	14 925	3 757	539	6.7	–
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
	LIBERAL, KS							
54	**Professional, scientific, & technical services**	**30**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	30	D	D	D	c	D	D
5411	Legal services	12	5 473	2 183	540	81	24.0	5.1
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	3 862	1 137	321	50	18.9	–
	LINDSBORG, KS							
54	**Professional, scientific, & technical services**	**4**	**1 063**	**259**	**63**	**13**	**72.2**	**–**
541	Professional, scientific, & technical services	4	1 063	259	63	13	72.2	–
	LYONS, KS							
54	**Professional, scientific, & technical services**	**8**	**1 082**	**306**	**72**	**26**	**63.1**	**–**
541	Professional, scientific, & technical services	8	1 082	306	72	26	63.1	–
	MCPHERSON, KS							
54	**Professional, scientific, & technical services**	**35**	**7 507**	**2 174**	**518**	**122**	**48.2**	**3.6**
541	Professional, scientific, & technical services	35	7 507	2 174	518	122	48.2	3.6
5411	Legal services	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 157	1 055	270	53	52.4	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 157	1 055	270	53	52.4	6.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MANHATTAN, KS *							
54	**Professional, scientific, & technical services**	**87**	**55 476**	**20 933**	**5 001**	**665**	**26.2**	**3.6**
541	Professional, scientific, & technical services	87	55 476	20 933	5 001	665	26.2	3.6
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	6 796	3 661	1 114	106	8.2	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	6 796	3 661	1 114	106	8.2	4.1
541211	Offices of certified public accountants	7	6 327	3 508	1 064	82	6.0	4.4
5413	Architectural, engineering, & related services	22	24 058	8 324	1 763	253	12.6	2.4
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5415	Computer systems design & related services	11	6 168	1 903	535	57	11.4	11.3
54151	Computer systems design & related services	11	6 168	1 903	535	57	11.4	11.3
5416	Management, scientific, & technical consulting services	11	10 445	4 689	1 087	123	71.2	–
54161	Management consulting services	7	7 827	3 222	752	85	92.4	–
541611	Administrative management & general management consulting service	4	D	D	D	b	D	D
	MANHATTAN, KS (POTTAWATOMIE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**2 247**	**491**	**92**	**19**	**92.3**	**7.7**
541	Professional, scientific, & technical services	8	2 247	491	92	19	92.3	7.7
	MANHATTAN, KS (RILEY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**79**	**53 229**	**20 442**	**4 909**	**646**	**23.4**	**3.5**
541	Professional, scientific, & technical services	79	53 229	20 442	4 909	646	23.4	3.5
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	c	D	D
541211	Offices of certified public accountants	7	6 327	3 508	1 064	82	6.0	4.4
5413	Architectural, engineering, & related services	21	D	D	D	c	D	D
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5415	Computer systems design & related services	11	6 168	1 903	535	57	11.4	11.3
54151	Computer systems design & related services	11	6 168	1 903	535	57	11.4	11.3
5416	Management, scientific, & technical consulting services	10	D	D	D	c	D	D
54161	Management consulting services	6	D	D	D	b	D	D
541611	Administrative management & general management consulting service	3	D	D	D	b	D	D
	MARYSVILLE, KS							
54	**Professional, scientific, & technical services**	**7**	**1 598**	**499**	**122**	**31**	**80.4**	**19.6**
541	Professional, scientific, & technical services	7	1 598	499	122	31	80.4	19.6
	MERRIAM, KS							
54	**Professional, scientific, & technical services**	**45**	**33 278**	**14 154**	**2 983**	**422**	**28.7**	**.5**
541	Professional, scientific, & technical services	45	33 278	14 154	2 983	422	28.7	.5
5413	Architectural, engineering, & related services	12	21 271	9 718	1 941	203	14.7	–
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
54133	Engineering services	7	14 562	7 354	1 448	157	17.3	–
541330	Engineering services	7	14 562	7 354	1 448	157	17.3	–
5418	Advertising & related services	6	5 460	2 011	484	101	42.3	–
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MISSION, KS							
54	**Professional, scientific, & technical services**	**83**	**88 541**	**37 511**	**8 752**	**898**	**14.0**	**3.2**
541	Professional, scientific, & technical services	83	88 541	37 511	8 752	898	14.0	3.2
5411	Legal services	13	3 749	1 217	297	54	50.9	16.2
54111	Offices of lawyers	13	3 749	1 217	297	54	50.9	16.2
541110	Offices of lawyers	13	3 749	1 217	297	54	50.9	16.2
5411101	Offices of lawyers (except legal aid societies)	13	3 749	1 217	297	54	50.9	16.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	6 392	2 752	577	100	51.0	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	6 392	2 752	577	100	51.0	8.1
541211	Offices of certified public accountants	13	5 041	2 084	426	81	37.9	10.3
5413	Architectural, engineering, & related services	11	9 595	4 313	1 057	116	30.2	–
5415	Computer systems design & related services	12	44 031	23 093	5 425	373	4.8	.4
54151	Computer systems design & related services	12	44 031	23 093	5 425	373	4.8	.4
541511	Custom computer programming services	3	D	D	D	c	D	D
541512	Computer systems design services	8	28 843	14 777	4 037	262	5.0	.5
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	11	7 486	2 925	654	72	1.0	21.1
54161	Management consulting services	6	4 503	1 452	334	30	.2	22.2
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	9	11 887	1 178	249	39	9.4	.1
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
	MISSION HILLS, KS							
54	**Professional, scientific, & technical services**	**7**	**3 009**	**1 094**	**162**	**14**	**93.0**	**.3**
541	Professional, scientific, & technical services	7	3 009	1 094	162	14	93.0	.3
5416	Management, scientific, & technical consulting services	5	D	D	D	a	D	D
54161	Management consulting services	4	D	D	D	a	D	D
	MULVANE, KS *							
54	**Professional, scientific, & technical services**	**6**	**1 099**	**711**	**139**	**19**	**83.6**	**–**
541	Professional, scientific, & technical services	6	1 099	711	139	19	83.6	–
	MULVANE, KS (SEDGWICK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	MULVANE, KS (SUMNER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	NEODESHA, KS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	NEWTON, KS							
54	**Professional, scientific, & technical services**	**29**	**6 490**	**2 809**	**578**	**104**	**35.8**	**2.9**
541	Professional, scientific, & technical services	29	6 490	2 809	578	104	35.8	2.9
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	NORTON, KS							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OLATHE, KS							
54	**Professional, scientific, & technical services**	**182**	**62 033**	**22 415**	**5 128**	**636**	**39.8**	**9.4**
541	Professional, scientific, & technical services	182	62 033	22 415	5 128	636	39.8	9.4
5411	Legal services	49	15 088	6 966	2 027	169	27.4	5.0
54111	Offices of lawyers	43	D	D	D	b	D	D
541110	Offices of lawyers	43	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	b	D	D
54119	Other legal services	6	D	D	D	b	D	D
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	3 925	1 599	409	90	27.4	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	3 925	1 599	409	90	27.4	8.8
5413	Architectural, engineering, & related services	34	19 265	7 843	1 486	193	49.3	7.2
54133	Engineering services	27	16 396	6 725	1 259	161	49.6	4.8
541330	Engineering services	27	16 396	6 725	1 259	161	49.6	4.8
5414	Specialized design services	4	1 984	299	79	12	87.4	–
5415	Computer systems design & related services	21	4 487	1 455	311	28	49.3	14.8
54151	Computer systems design & related services	21	4 487	1 455	311	28	49.3	14.8
5416	Management, scientific, & technical consulting services	26	4 111	1 340	210	52	78.4	15.0
5418	Advertising & related services	15	6 007	1 006	210	42	25.8	.3
54189	Other services related to advertising	8	3 972	572	135	28	15.3	–
541890	Other services related to advertising	8	3 972	572	135	28	15.3	–
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	6	4 499	866	240	21	17.2	–
541921	Photographic studios, portrait	6	4 499	866	240	21	17.2	–
	OSAGE CITY, KS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	OSAWATOMIE, KS							
54	**Professional, scientific, & technical services**	**7**	**734**	**154**	**34**	**21**	**58.4**	**36.2**
	OTTAWA, KS							
54	**Professional, scientific, & technical services**	**26**	**6 158**	**2 146**	**552**	**111**	**49.9**	**–**
541	Professional, scientific, & technical services	26	6 158	2 146	552	111	49.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	OVERLAND PARK, KS							
54	**Professional, scientific, & technical services**	**795**	**1 306 223**	**527 146**	**120 925**	**11 091**	**8.9**	**5.6**
541	Professional, scientific, & technical services	795	1 306 223	527 146	120 925	11 091	8.9	5.6
5411	Legal services	141	102 542	48 177	9 905	973	17.9	2.3
54111	Offices of lawyers	138	D	D	D	f	D	D
541110	Offices of lawyers	138	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	138	D	D	D	f	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	124	70 229	35 010	9 537	1 367	20.0	44.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	124	70 229	35 010	9 537	1 367	20.0	44.8
541211	Offices of certified public accountants	78	23 490	11 321	2 472	335	45.5	9.2
541213	Tax return preparation services	8	3 380	1 507	513	217	12.7	9.1
541214	Payroll services	5	33 227	18 640	5 597	696	1.6	85.6
541219	Other accounting services	33	10 132	3 542	955	119	23.4	5.3
5413	Architectural, engineering, & related services	91	417 827	204 457	49 712	3 929	4.4	1.6
54131	Architectural services	23	19 151	6 988	1 613	183	13.0	2.1
541310	Architectural services	23	19 151	6 988	1 613	183	13.0	2.1
54133	Engineering services	58	393 751	195 185	47 570	3 680	3.7	1.6
541330	Engineering services	58	393 751	195 185	47 570	3 680	3.7	1.6
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	30	7 908	2 173	431	83	40.4	.8
54143	Graphic design services	17	4 230	1 225	234	49	42.2	1.6
541430	Graphic design services	17	4 230	1 225	234	49	42.2	1.6
5414301	Graphic design services (except commercial art & medical artists)	14	D	D	D	b	D	D
5415	Computer systems design & related services	118	312 668	121 133	26 166	2 080	4.4	2.1
54151	Computer systems design & related services	118	312 668	121 133	26 166	2 080	4.4	2.1
541511	Custom computer programming services	57	156 015	65 946	14 452	1 029	4.0	1.7
541512	Computer systems design services	41	138 341	47 064	10 207	840	4.5	1.9
5415121	Computer systems integrators	17	100 506	26 368	5 704	473	1.7	2.5
5415122	Computer systems consultants (except systems integrators)	24	37 835	20 696	4 503	367	12.2	.2
541519	Other computer related services	18	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OVERLAND PARK, KS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	188	241 611	77 305	16 361	1 517	16.3	5.4
54161	Management consulting services	146	220 624	69 449	14 720	1 310	13.5	5.7
541611	Administrative management & general management consulting service	49	136 673	30 485	7 331	541	7.4	1.4
541612	Human resources & executive search consulting services	55	58 887	31 614	6 015	607	22.8	14.3
5416121	Actuarial consulting	5	D	D	D	b	D	D
5416122	Executive placement services	31	31 402	19 417	3 375	387	25.0	3.2
5416123	Human resources & personnel management consulting	19	D	D	D	c	D	D
541613	Marketing consulting services	36	D	D	D	c	D	D
541618	Other management consulting services	5	D	D	D	b	D	D
54162	Environmental consulting services	12	8 293	3 110	811	106	35.2	.5
541620	Environmental consulting services	12	8 293	3 110	811	106	35.2	.5
54169	Other scientific & technical consulting services	30	12 694	4 746	830	101	52.0	2.7
541690	Other scientific & technical consulting services	30	12 694	4 746	830	101	52.0	2.7
5418	Advertising & related services	72	135 234	32 331	7 501	843	4.7	7.9
54181	Advertising agencies	30	17 221	9 058	2 033	196	8.2	10.3
541810	Advertising agencies	30	17 221	9 058	2 033	196	8.2	10.3
54182	Public relations agencies	7	5 828	2 281	509	63	9.2	16.0
541820	Public relations agencies	7	5 828	2 281	509	63	9.2	16.0
54184	Media representatives	7	D	D	D	c	D	D
541840	Media representatives	7	D	D	D	c	D	D
5418402	Publishers' advertising representatives	5	D	D	D	c	D	D
54185	Display advertising	7	D	D	D	c	D	D
541850	Display advertising	7	D	D	D	c	D	D
54186	Direct mail advertising	4	D	D	D	b	D	D
541860	Direct mail advertising	4	D	D	D	b	D	D
54187	Advertising material distribution services	1	D	D	D	b	D	D
541870	Advertising material distribution services	1	D	D	D	b	D	D
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	24	12 429	3 141	775	241	22.9	3.7
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	PAOLA, KS							
54	**Professional, scientific, & technical services**	**13**	**2 773**	**996**	**226**	**47**	**36.6**	**4.3**
541	Professional, scientific, & technical services	13	2 773	996	226	47	36.6	4.3
	PARK CITY, KS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	PARSONS, KS							
54	**Professional, scientific, & technical services**	**15**	**3 981**	**1 924**	**449**	**74**	**27.3**	**2.3**
541	Professional, scientific, & technical services	15	3 981	1 924	449	74	27.3	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	PHILLIPSBURG, KS							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
	PITTSBURG, KS							
54	**Professional, scientific, & technical services**	**42**	**16 415**	**6 868**	**1 610**	**326**	**26.7**	**18.1**
541	Professional, scientific, & technical services	42	16 415	6 868	1 610	326	26.7	18.1
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	c	D	D
541219	Other accounting services	5	1 912	838	168	76	3.1	96.9
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PRAIRIE VILLAGE, KS							
54	**Professional, scientific, & technical services**	**108**	**44 524**	**15 215**	**3 360**	**439**	**32.1**	**8.6**
541	Professional, scientific, & technical services	108	44 524	15 215	3 360	439	32.1	8.6
5411	Legal services	9	3 310	1 209	193	24	49.1	1.0
54111	Offices of lawyers	9	3 310	1 209	193	24	49.1	1.0
541110	Offices of lawyers	9	3 310	1 209	193	24	49.1	1.0
5411101	Offices of lawyers (except legal aid societies)	9	3 310	1 209	193	24	49.1	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	4 564	1 903	492	85	47.8	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	4 564	1 903	492	85	47.8	9.1
5413	Architectural, engineering, & related services	17	5 957	2 155	532	63	30.8	7.5
54131	Architectural services	7	4 272	1 717	414	47	8.0	5.9
541310	Architectural services	7	4 272	1 717	414	47	8.0	5.9
5414	Specialized design services	6	2 019	508	137	23	22.7	28.2
5415	Computer systems design & related services	14	5 564	3 788	745	84	58.3	13.4
54151	Computer systems design & related services	14	5 564	3 788	745	84	58.3	13.4
5416	Management, scientific, & technical consulting services	18	8 318	2 412	558	56	13.9	9.3
54161	Management consulting services	11	5 107	693	165	21	8.7	3.7
541613	Marketing consulting services	6	D	D	D	a	D	D
5418	Advertising & related services	9	10 512	1 671	358	50	29.6	.2
54189	Other services related to advertising	4	9 979	1 250	195	21	26.3	–
541890	Other services related to advertising	4	9 979	1 250	195	21	26.3	–
5418902	Advertising specialties goods distributor	4	9 979	1 250	195	21	26.3	–
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	PRATT, KS							
54	**Professional, scientific, & technical services**	**24**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 189	954	246	42	11.6	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 189	954	246	42	11.6	3.1
	ROELAND PARK, KS							
54	**Professional, scientific, & technical services**	**18**	**3 175**	**1 537**	**352**	**43**	**32.6**	**13.8**
541	Professional, scientific, & technical services	18	3 175	1 537	352	43	32.6	13.8
	ROSE HILL, KS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	RUSSELL, KS							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	SALINA, KS							
54	**Professional, scientific, & technical services**	**80**	**51 563**	**20 175**	**4 746**	**697**	**20.6**	**4.3**
541	Professional, scientific, & technical services	80	51 563	20 175	4 746	697	20.6	4.3
5411	Legal services	24	12 415	4 069	705	131	25.9	–
54111	Offices of lawyers	21	11 291	3 631	620	114	22.1	–
541110	Offices of lawyers	21	11 291	3 631	620	114	22.1	–
5411101	Offices of lawyers (except legal aid societies)	21	11 291	3 631	620	114	22.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	9 110	4 977	1 338	213	10.0	16.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	9 110	4 977	1 338	213	10.0	16.8
541211	Offices of certified public accountants	5	5 547	3 107	798	92	9.2	–
541213	Tax return preparation services	2	D	D	D	b	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	D	D	D	c	D	D
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
54161	Management consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	4	1 417	345	74	18	57.4	–
	SCOTT CITY, KS							
54	**Professional, scientific, & technical services**	**14**	**1 778**	**544**	**116**	**36**	**62.5**	**6.2**
541	Professional, scientific, & technical services	14	1 778	544	116	36	62.5	6.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHAWNEE, KS							
54	**Professional, scientific, & technical services**	**95**	**19 172**	**7 658**	**1 383**	**201**	**65.3**	**17.9**
541	Professional, scientific, & technical services	95	19 172	7 658	1 383	201	65.3	17.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	2 256	962	215	43	76.2	22.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	2 256	962	215	43	76.2	22.8
5413	Architectural, engineering, & related services	17	4 517	2 090	364	40	86.4	1.4
5415	Computer systems design & related services	21	7 505	3 048	496	53	57.4	33.6
54151	Computer systems design & related services	21	7 505	3 048	496	53	57.4	33.6
	TONGANOXIE, KS							
54	**Professional, scientific, & technical services**	**3**	**270**	**129**	**31**	**7**	**100.0**	**–**
	TOPEKA, KS							
54	**Professional, scientific, & technical services**	**376**	**224 855**	**91 500**	**19 812**	**3 131**	**24.3**	**11.3**
541	Professional, scientific, & technical services	376	224 855	91 500	19 812	3 131	24.3	11.3
5411	Legal services	165	64 419	22 445	4 961	775	31.1	4.7
54111	Offices of lawyers	163	D	D	D	f	D	D
541110	Offices of lawyers	163	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	163	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	40 705	19 950	4 719	823	36.0	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	40 705	19 950	4 719	823	36.0	1.6
541211	Offices of certified public accountants	31	D	D	D	e	D	D
541213	Tax return preparation services	7	1 582	805	354	204	9.4	–
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	45	45 197	23 946	3 532	526	25.9	1.5
54131	Architectural services	14	D	D	D	b	D	D
541310	Architectural services	14	D	D	D	b	D	D
54133	Engineering services	19	D	D	D	e	D	D
541330	Engineering services	19	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5414	Specialized design services	13	D	D	D	b	D	D
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	19	D	D	D	c	D	D
54151	Computer systems design & related services	19	D	D	D	c	D	D
541511	Custom computer programming services	9	D	D	D	b	D	D
541512	Computer systems design services	8	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	5 459	2 561	696	78	70.2	4.3
54161	Management consulting services	18	D	D	D	b	D	D
5418	Advertising & related services	32	D	D	D	f	D	D
54186	Direct mail advertising	2	D	D	D	e	D	D
541860	Direct mail advertising	2	D	D	D	e	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	ULYSSES, KS							
54	**Professional, scientific, & technical services**	**10**	**1 924**	**431**	**112**	**26**	**65.5**	**15.8**
541	Professional, scientific, & technical services	10	1 924	431	112	26	65.5	15.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	878	268	74	11	65.4	34.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	878	268	74	11	65.4	34.6
	VALLEY CENTER, KS							
54	**Professional, scientific, & technical services**	**8**	**1 808**	**497**	**136**	**46**	**55.8**	**–**
541	Professional, scientific, & technical services	8	1 808	497	136	46	55.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	WAMEGO, KS							
54	**Professional, scientific, & technical services**	**6**	**542**	**135**	**48**	**26**	**100.0**	**–**
	WELLINGTON, KS							
54	**Professional, scientific, & technical services**	**17**	**2 146**	**706**	**177**	**51**	**64.5**	**10.5**
541	Professional, scientific, & technical services	17	2 146	706	177	51	64.5	10.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WICHITA, KS							
54	**Professional, scientific, & technical services**	**865**	**518 047**	**210 572**	**44 662**	**6 100**	**23.1**	**11.0**
541	Professional, scientific, & technical services	865	518 047	210 572	44 662	6 100	23.1	11.0
5411	Legal services	271	145 171	48 445	9 997	1 581	22.3	4.9
54111	Offices of lawyers	261	D	D	D	g	D	D
541110	Offices of lawyers	261	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	261	D	D	D	g	D	D
54119	Other legal services	10	D	D	D	c	D	D
541191	Title abstract & settlement offices	8	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	177	81 985	34 154	8 582	1 430	21.2	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	177	81 985	34 154	8 582	1 430	21.2	7.4
541211	Offices of certified public accountants	85	55 562	21 178	5 224	627	22.9	5.1
541213	Tax return preparation services	26	D	D	D	e	D	D
541219	Other accounting services	57	D	D	D	e	D	D
5413	Architectural, engineering, & related services	132	141 022	77 594	14 758	1 404	22.6	10.2
54131	Architectural services	33	37 101	14 720	3 571	360	10.5	.2
541310	Architectural services	33	37 101	14 720	3 571	360	10.5	.2
54133	Engineering services	77	96 486	59 426	10 434	927	26.8	14.4
541330	Engineering services	77	96 486	59 426	10 434	927	26.8	14.4
54137	Surveying & mapping (except geophysical) services	7	4 394	2 060	450	75	10.0	–
541370	Surveying & mapping (except geophysical) services	7	4 394	2 060	450	75	10.0	–
5414	Specialized design services	38	16 208	3 115	645	130	40.0	15.0
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
54143	Graphic design services	25	9 915	2 147	459	68	32.2	17.8
541430	Graphic design services	25	9 915	2 147	459	68	32.2	17.8
5414301	Graphic design services (except commercial art & medical artists)	21	D	D	D	b	D	D
5415	Computer systems design & related services	54	42 667	14 588	3 281	386	19.0	31.4
54151	Computer systems design & related services	54	42 667	14 588	3 281	386	19.0	31.4
541511	Custom computer programming services	18	D	D	D	b	D	D
541512	Computer systems design services	27	29 185	10 904	2 452	263	9.2	33.4
5415121	Computer systems integrators	15	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	88	35 747	14 740	3 328	453	31.1	25.1
54161	Management consulting services	64	D	D	D	e	D	D
541611	Administrative management & general management consulting service	34	D	D	D	c	D	D
541612	Human resources & executive search consulting services	14	10 659	5 402	1 165	165	19.0	29.1
5416123	Human resources & personnel management consulting	9	9 092	4 620	1 000	140	11.9	27.3
541618	Other management consulting services	3	D	D	D	a	D	D
54162	Environmental consulting services	7	5 115	2 390	634	67	12.2	46.8
541620	Environmental consulting services	7	5 115	2 390	634	67	12.2	46.8
54169	Other scientific & technical consulting services	17	D	D	D	b	D	D
541690	Other scientific & technical consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	63	42 419	13 827	3 221	441	22.1	9.5
54181	Advertising agencies	31	D	D	D	c	D	D
541810	Advertising agencies	31	D	D	D	c	D	D
54189	Other services related to advertising	18	D	D	D	b	D	D
541890	Other services related to advertising	18	D	D	D	b	D	D
5418903	Sign painting & lettering shop	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	39	D	D	D	e	D	D
54192	Photographic services	29	8 569	2 231	459	133	26.1	4.1
541921	Photographic studios, portrait	24	7 331	1 825	376	119	22.0	3.6
	WINFIELD, KS							
54	**Professional, scientific, & technical services**	**13**	**4 998**	**1 969**	**496**	**75**	**30.3**	**28.2**
541	Professional, scientific, & technical services	13	4 998	1 969	496	75	30.3	28.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
	BALANCE OF ALLEN COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**286**	**162**	**42**	**12**	**79.0**	**–**
	BALANCE OF ANDERSON COUNTY, KS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ATCHISON COUNTY, KS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BARBER COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**1 690**	**378**	**97**	**27**	**100.0**	**–**
541	Professional, scientific, & technical services	7	1 690	378	97	27	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BARTON COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	BALANCE OF BOURBON COUNTY, KS							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	BALANCE OF BROWN COUNTY, KS							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
	BALANCE OF BUTLER COUNTY, KS							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	BALANCE OF CHASE COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**415**	**90**	**32**	**9**	**15.7**	**9.6**
	BALANCE OF CHAUTAUQUA COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**326**	**78**	**18**	**6**	**54.3**	**3.4**
	BALANCE OF CHEROKEE COUNTY, KS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CHEYENNE COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**660**	**220**	**68**	**11**	**6.5**	**–**
	BALANCE OF CLARK COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**442**	**159**	**39**	**12**	**81.9**	**3.4**
	BALANCE OF COFFEY COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**360**	**124**	**17**	**3**	**100.0**	**–**
	BALANCE OF COMANCHE COUNTY, KS							
54	**Professional, scientific, & technical services**	**3**	**107**	**37**	**12**	**4**	**100.0**	**–**
	BALANCE OF COWLEY COUNTY, KS							
54	**Professional, scientific, & technical services**	**3**	**160**	**49**	**17**	**6**	**D**	**–**
	BALANCE OF CRAWFORD COUNTY, KS							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DECATUR COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**1 898**	**721**	**163**	**43**	**29.5**	**9.6**
541	Professional, scientific, & technical services	7	1 898	721	163	43	29.5	9.6
	BALANCE OF DICKINSON COUNTY, KS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	BALANCE OF DONIPHAN COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**682**	**226**	**55**	**24**	**22.0**	**.4**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF DOUGLAS COUNTY, KS							
54	**Professional, scientific, & technical services**	**9**	**6 416**	**2 850**	**597**	**56**	**28.4**	**39.4**
541	Professional, scientific, & technical services	9	6 416	2 850	597	56	28.4	39.4
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
	BALANCE OF EDWARDS COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**442**	**88**	**36**	**14**	**12.2**	**87.8**
	BALANCE OF ELK COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**176**	**50**	**9**	**4**	**80.1**	**–**
	BALANCE OF ELLIS COUNTY, KS							
54	**Professional, scientific, & technical services**	**13**	**1 765**	**607**	**176**	**32**	**76.2**	**4.7**
541	Professional, scientific, & technical services	13	1 765	607	176	32	76.2	4.7
	BALANCE OF ELLSWORTH COUNTY, KS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FINNEY COUNTY, KS							
54	**Professional, scientific, & technical services**	**6**	**2 133**	**1 281**	**309**	**130**	**8.4**	**15.9**
541	Professional, scientific, & technical services	6	2 133	1 281	309	130	8.4	15.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	c	D	D
	BALANCE OF FRANKLIN COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**908**	**300**	**74**	**12**	**28.1**	**13.1**
541	Professional, scientific, & technical services	5	908	300	74	12	28.1	13.1
	BALANCE OF GEARY COUNTY, KS							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GOVE COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**198**	**46**	**13**	**4**	**38.9**	**23.2**
	BALANCE OF GRAHAM COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**415**	**221**	**41**	**13**	**79.5**	**20.5**
	BALANCE OF GRAY COUNTY, KS							
54	**Professional, scientific, & technical services**	**12**	**1 678**	**579**	**150**	**41**	**76.0**	**3.4**
541	Professional, scientific, & technical services	12	1 678	579	150	41	76.0	3.4
	BALANCE OF GREELEY COUNTY, KS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GREENWOOD COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**174**	**59**	**18**	**6**	**100.0**	**–**
	BALANCE OF HAMILTON COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**890**	**150**	**42**	**18**	**51.5**	**–**
541	Professional, scientific, & technical services	7	890	150	42	18	51.5	–
	BALANCE OF HARPER COUNTY, KS							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HARVEY COUNTY, KS							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF HASKELL COUNTY, KS							
54	**Professional, scientific, & technical services**	**3**	**676**	**263**	**34**	**11**	**D**	**–**
	BALANCE OF HODGEMAN COUNTY, KS							
54	**Professional, scientific, & technical services**	**3**	**143**	**31**	**7**	**5**	**81.1**	**18.9**
	BALANCE OF JACKSON COUNTY, KS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF JEFFERSON COUNTY, KS							
54	**Professional, scientific, & technical services**	**16**	**1 474**	**493**	**105**	**35**	**69.6**	**6.6**
541	Professional, scientific, & technical services	16	1 474	493	105	35	69.6	6.6
	BALANCE OF JEWELL COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**580**	**163**	**37**	**11**	**57.2**	**–**
	BALANCE OF JOHNSON COUNTY, KS							
54	**Professional, scientific, & technical services**	**78**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	78	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	D	D	D	b	D	D
5415	Computer systems design & related services	10	D	D	D	c	D	D
54151	Computer systems design & related services	10	D	D	D	c	D	D
541511	Custom computer programming services	2	D	D	D	c	D	D
541512	Computer systems design services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	D	D	D	b	D	D
5418	Advertising & related services	16	D	D	D	b	D	D
	BALANCE OF KEARNY COUNTY, KS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF KINGMAN COUNTY, KS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF KIOWA COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**347**	**68**	**14**	**9**	**98.0**	**2.0**
	BALANCE OF LABETTE COUNTY, KS							
54	**Professional, scientific, & technical services**	**8**	**1 613**	**713**	**152**	**29**	**5.7**	**7.3**
541	Professional, scientific, & technical services	8	1 613	713	152	29	5.7	7.3
	BALANCE OF LANE COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**377**	**136**	**30**	**9**	**76.1**	**–**
	BALANCE OF LEAVENWORTH COUNTY, KS							
54	**Professional, scientific, & technical services**	**14**	**1 660**	**534**	**113**	**29**	**71.1**	**5.1**
541	Professional, scientific, & technical services	14	1 660	534	113	29	71.1	5.1
	BALANCE OF LINCOLN COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**570**	**201**	**44**	**18**	**92.3**	**7.7**
	BALANCE OF LINN COUNTY, KS							
54	**Professional, scientific, & technical services**	**12**	**1 005**	**395**	**88**	**21**	**62.9**	**.9**
541	Professional, scientific, & technical services	12	1 005	395	88	21	62.9	.9
	BALANCE OF LOGAN COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**286**	**91**	**22**	**8**	**22.7**	**1.7**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LYON COUNTY, KS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MCPHERSON COUNTY, KS							
54	**Professional, scientific, & technical services**	**8**	**738**	**135**	**23**	**19**	**91.7**	**8.3**
	BALANCE OF MARION COUNTY, KS							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
	BALANCE OF MARSHALL COUNTY, KS							
54	**Professional, scientific, & technical services**	**3**	**143**	**73**	**17**	**6**	**100.0**	**–**
	BALANCE OF MEADE COUNTY, KS							
54	**Professional, scientific, & technical services**	**6**	**828**	**225**	**52**	**20**	**70.8**	**29.2**
	BALANCE OF MIAMI COUNTY, KS							
54	**Professional, scientific, & technical services**	**12**	**3 352**	**824**	**110**	**27**	**46.0**	**–**
541	Professional, scientific, & technical services	12	3 352	824	110	27	46.0	–
	BALANCE OF MITCHELL COUNTY, KS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MONTGOMERY COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**1 151**	**370**	**69**	**23**	**69.0**	**31.0**
541	Professional, scientific, & technical services	7	1 151	370	69	23	69.0	31.0
	BALANCE OF MORRIS COUNTY, KS							
54	**Professional, scientific, & technical services**	**8**	**2 401**	**572**	**156**	**51**	**93.9**	**1.8**
541	Professional, scientific, & technical services	8	2 401	572	156	51	93.9	1.8
5418	Advertising & related services	1	D	D	D	b	D	D
	BALANCE OF MORTON COUNTY, KS							
54	**Professional, scientific, & technical services**	**6**	**1 029**	**256**	**54**	**19**	**86.8**	**12.7**
541	Professional, scientific, & technical services	6	1 029	256	54	19	86.8	12.7
	BALANCE OF NEMAHA COUNTY, KS							
54	**Professional, scientific, & technical services**	**20**	**3 899**	**1 669**	**417**	**62**	**25.9**	**8.4**
541	Professional, scientific, & technical services	20	3 899	1 669	417	62	25.9	8.4
	BALANCE OF NEOSHO COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**1 599**	**948**	**275**	**31**	**36.3**	**–**
541	Professional, scientific, & technical services	7	1 599	948	275	31	36.3	–
	BALANCE OF NESS COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**1 112**	**288**	**74**	**24**	**72.8**	**13.7**
541	Professional, scientific, & technical services	7	1 112	288	74	24	72.8	13.7
	BALANCE OF NORTON COUNTY, KS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF OSAGE COUNTY, KS							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF OSBORNE COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**1 655**	**545**	**122**	**22**	**30.0**	**–**
541	Professional, scientific, & technical services	5	1 655	545	122	22	30.0	–
	BALANCE OF OTTAWA COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
	BALANCE OF PAWNEE COUNTY, KS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PHILLIPS COUNTY, KS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF POTTAWATOMIE COUNTY, KS							
54	**Professional, scientific, & technical services**	**13**	**2 076**	**746**	**197**	**38**	**49.2**	**3.0**
541	Professional, scientific, & technical services	13	2 076	746	197	38	49.2	3.0
	BALANCE OF PRATT COUNTY, KS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF RAWLINS COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**662**	**229**	**52**	**15**	**39.3**	**–**
	BALANCE OF RENO COUNTY, KS							
54	**Professional, scientific, & technical services**	**14**	**2 963**	**1 243**	**259**	**46**	**51.0**	**–**
541	Professional, scientific, & technical services	14	2 963	1 243	259	46	51.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	BALANCE OF REPUBLIC COUNTY, KS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF RICE COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**501**	**127**	**29**	**7**	**100.0**	**–**
	BALANCE OF RILEY COUNTY, KS							
54	**Professional, scientific, & technical services**	**12**	**1 620**	**536**	**67**	**14**	**87.1**	**1.8**
541	Professional, scientific, & technical services	12	1 620	536	67	14	87.1	1.8
	BALANCE OF ROOKS COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**1 290**	**494**	**103**	**18**	**55.3**	**3.6**
541	Professional, scientific, & technical services	7	1 290	494	103	18	55.3	3.6
	BALANCE OF RUSH COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**880**	**420**	**100**	**15**	**5.3**	**10.0**
541	Professional, scientific, & technical services	7	880	420	100	15	5.3	10.0
	BALANCE OF RUSSELL COUNTY, KS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SALINE COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**550**	**269**	**44**	**5**	**43.6**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SEDGWICK COUNTY, KS							
54	**Professional, scientific, & technical services**	**60**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	60	D	D	D	c	D	D
5413	Architectural, engineering, & related services	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	D	D	D	b	D	D
54161	Management consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
	BALANCE OF SEWARD COUNTY, KS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SHAWNEE COUNTY, KS							
54	**Professional, scientific, & technical services**	**29**	**8 761**	**3 158**	**419**	**96**	**37.0**	**55.5**
541	Professional, scientific, & technical services	29	8 761	3 158	419	96	37.0	55.5
5415	Computer systems design & related services	4	D	D	D	a	D	D
54151	Computer systems design & related services	4	D	D	D	a	D	D
	BALANCE OF SHERIDAN COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**762**	**233**	**57**	**15**	**61.7**	**–**
	BALANCE OF SMITH COUNTY, KS							
54	**Professional, scientific, & technical services**	**9**	**657**	**205**	**55**	**22**	**63.6**	**9.1**
	BALANCE OF STAFFORD COUNTY, KS							
54	**Professional, scientific, & technical services**	**8**	**939**	**225**	**57**	**18**	**54.6**	**23.2**
541	Professional, scientific, & technical services	8	939	225	57	18	54.6	23.2
	BALANCE OF STANTON COUNTY, KS							
54	**Professional, scientific, & technical services**	**5**	**613**	**214**	**47**	**13**	**76.8**	**23.2**
	BALANCE OF SUMNER COUNTY, KS							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF THOMAS COUNTY, KS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF TREGO COUNTY, KS							
54	**Professional, scientific, & technical services**	**6**	**630**	**179**	**39**	**12**	**26.2**	**13.5**
	BALANCE OF WABAUNSEE COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**276**	**86**	**22**	**8**	**88.8**	**–**
	BALANCE OF WALLACE COUNTY, KS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WASHINGTON COUNTY, KS							
54	**Professional, scientific, & technical services**	**10**	**1 385**	**250**	**55**	**28**	**96.4**	**–**
541	Professional, scientific, & technical services	10	1 385	250	55	28	96.4	–
	BALANCE OF WICHITA COUNTY, KS							
54	**Professional, scientific, & technical services**	**3**	**308**	**118**	**31**	**9**	**100.0**	**–**
	BALANCE OF WILSON COUNTY, KS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WOODSON COUNTY, KS							
54	**Professional, scientific, & technical services**	**4**	**306**	**102**	**27**	**11**	**77.1**	**–**

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

KANSAS

Bonner Springs is in Johnson and Wyandotte Counties.

Herington is in Dickinson and Morris Counties.

Manhattan is in Pottawatomie and Riley Counties.

Mulvane is in Sedgwick and Sumner Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

KANSAS

Kansas City, MO—KS MSA

- Johnson County, KS
- Leavenworth County, KS
- Miami County, KS
- Wyandotte County, KS
- Cass County, MO
- Clay County, MO
- Clinton County, MO
- Jackson County, MO
- Lafayette County, MO

Kansas City, MO—KS MSA—Con.

- Platte County, MO
- Ray County, MO

Lawrence, KS MSA

- Douglas County, KS

Topeka, KS MSA

- Shawnee County, KS

Wichita, KS MSA

- Butler County, KS
- Harvey County, KS
- Sedgwick County, KS

U.S. Census Bureau, 1997 Economic Census

Kentucky

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KENTUCKY							
54	**Professional, scientific, & technical services**	**6 189**	**3 820 337**	**1 260 117**	**298 580**	**41 991**	**22.9**	**5.9**
541	Professional, scientific, & technical services	6 189	3 820 337	1 260 117	298 580	41 991	22.9	5.9
5411	Legal services	2 159	974 468	303 047	65 171	10 036	32.4	6.6
54111	Offices of lawyers	2 112	959 534	297 102	63 980	9 843	32.7	6.5
541110	Offices of lawyers	2 112	959 534	297 102	63 980	9 843	32.7	6.5
5411101	Offices of lawyers (except legal aid societies)	2 112	959 534	297 102	63 980	9 843	32.7	6.5
54119	Other legal services	47	14 934	5 945	1 191	193	14.3	13.2
541191	Title abstract & settlement offices	34	11 988	5 158	1 030	155	11.4	15.4
541199	All other legal services	13	2 946	787	161	38	25.9	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 175	432 417	176 780	39 712	8 445	26.1	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 175	432 417	176 780	39 712	8 445	26.1	9.1
541211	Offices of certified public accountants	565	273 763	113 055	25 695	3 650	26.5	8.6
541213	Tax return preparation services	259	33 060	10 116	4 310	2 438	36.5	8.6
541214	Payroll services	30	72 317	32 371	4 414	1 072	3.3	8.2
541219	Other accounting services	321	53 277	21 238	5 293	1 285	48.4	12.9
5413	Architectural, engineering, & related services	966	704 134	306 556	66 980	8 708	27.1	4.3
54131	Architectural services	161	115 140	42 390	9 062	1 098	20.5	1.5
541310	Architectural services	161	115 140	42 390	9 062	1 098	20.5	1.5
54133	Engineering services	542	505 356	232 837	50 975	6 155	28.9	4.8
541330	Engineering services	542	505 356	232 837	50 975	6 155	28.9	4.8
54134	Drafting services	9	D	D	D	b	D	D
541340	Drafting services	9	D	D	D	b	D	D
54135	Building inspection services	27	2 950	900	218	50	21.0	3.3
541350	Building inspection services	27	2 950	900	218	50	21.0	3.3
54136	Geophysical surveying & mapping services	2	D	D	D	a	D	D
541360	Geophysical surveying & mapping services	2	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	148	32 931	13 141	2 845	678	36.1	8.9
541370	Surveying & mapping (except geophysical) services	148	32 931	13 141	2 845	678	36.1	8.9
54138	Testing laboratories	77	45 028	16 541	3 718	693	16.5	3.0
541380	Testing laboratories	77	45 028	16 541	3 718	693	16.5	3.0
5414	Specialized design services	197	89 985	22 325	5 274	823	31.7	2.5
54141	Interior design services	90	28 226	4 951	1 042	259	48.3	3.3
541410	Interior design services	90	28 226	4 951	1 042	259	48.3	3.3
54142	Industrial design services	6	1 048	290	82	12	74.3	–
541420	Industrial design services	6	1 048	290	82	12	74.3	–
54143	Graphic design services	101	60 711	17 084	4 150	552	23.3	2.2
541430	Graphic design services	101	60 711	17 084	4 150	552	23.3	2.2
5414301	Graphic design services (except commercial art & medical artists)	87	58 635	16 630	4 053	528	21.9	2.2
5414302	Commercial art	13	D	D	D	b	D	D
5414303	Medical artists	1	D	D	D	a	D	D
5415	Computer systems design & related services	411	815 674	186 535	59 637	4 604	6.4	2.4
54151	Computer systems design & related services	411	815 674	186 535	59 637	4 604	6.4	2.4
541511	Custom computer programming services	167	D	D	D	g	D	D
541512	Computer systems design services	192	169 761	49 725	11 855	1 275	16.9	8.0
5415121	Computer systems integrators	87	121 331	31 038	7 713	766	12.0	4.1
5415122	Computer systems consultants (except systems integrators)	105	48 430	18 687	4 142	509	29.2	17.8
541513	Computer facilities management services	11	D	D	D	g	D	D
541519	Other computer related services	41	9 187	3 982	660	151	81.0	4.2
5416	Management, scientific, & technical consulting services	610	278 444	104 848	24 025	2 489	32.2	17.4
54161	Management consulting services	452	230 676	88 788	20 774	1 982	29.9	17.4
541611	Administrative management & general management consulting service	198	66 418	31 216	7 432	688	38.5	7.3
541612	Human resources & executive search consulting services	97	59 263	31 188	7 258	733	20.0	54.5
5416121	Actuarial consulting	8	6 477	3 477	668	73	4.6	–
5416122	Executive placement services	36	9 018	3 658	707	102	62.8	9.3
5416123	Human resources & personnel management consulting	53	43 768	24 053	5 883	558	13.4	71.8
541613	Marketing consulting services	90	36 204	7 914	1 662	223	45.4	5.9
541614	Process, physical distribution, & logistics consulting services	35	57 941	12 721	3 090	190	20.3	1.4
541618	Other management consulting services	32	10 850	5 749	1 332	148	30.7	–
54162	Environmental consulting services	61	28 182	8 730	1 850	277	44.0	24.0
541620	Environmental consulting services	61	28 182	8 730	1 850	277	44.0	24.0
54169	Other scientific & technical consulting services	97	19 586	7 330	1 401	230	43.1	7.5
541690	Other scientific & technical consulting services	97	19 586	7 330	1 401	230	43.1	7.5
5417	Scientific research & development services	37	41 561	17 564	4 473	568	32.1	13.7
54171	R&D in the physical, engineering, & life sciences	32	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	32	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	12	D	D	D	b	D	D
5417102	Research & development in the life sciences	20	35 460	15 928	4 079	403	36.3	11.2
54172	Research & development in the social sciences & humanities	5	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	5	D	D	D	c	D	D

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KENTUCKY—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	351	365 498	100 372	23 670	3 668	12.9	2.8
54181	Advertising agencies	128	105 554	46 093	10 832	1 245	3.7	3.6
541810	Advertising agencies	128	105 554	46 093	10 832	1 245	3.7	3.6
54182	Public relations agencies	26	9 376	4 058	943	124	26.4	9.0
541820	Public relations agencies	26	9 376	4 058	943	124	26.4	9.0
54183	Media buying services	3	D	D	D	a	D	D
541830	Media buying services	3	D	D	D	a	D	D
54184	Media representatives	28	24 039	10 157	2 303	284	9.2	4.8
541840	Media representatives	28	24 039	10 157	2 303	284	9.2	4.8
5418401	Radio & television advertising representatives	14	6 873	2 718	612	119	5.0	4.0
5418402	Publishers' advertising representatives	14	17 166	7 439	1 691	165	10.9	5.1
54185	Display advertising	23	48 060	5 675	1 393	501	3.5	.5
541850	Display advertising	23	48 060	5 675	1 393	501	3.5	.5
5418501	Display advertising (except outdoor)	3	D	D	D	e	D	D
5418502	Outdoor advertising services	20	D	D	D	c	D	D
54186	Direct mail advertising	17	103 858	20 129	4 878	869	7.1	–
541860	Direct mail advertising	17	103 858	20 129	4 878	869	7.1	–
54187	Advertising material distribution services	5	D	D	D	b	D	D
541870	Advertising material distribution services	5	D	D	D	b	D	D
54189	Other services related to advertising	121	70 959	13 181	3 106	602	39.6	3.3
541890	Other services related to advertising	121	70 959	13 181	3 106	602	39.6	3.3
5418901	Welcoming services	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	60	49 641	6 646	1 437	272	40.1	1.8
5418903	Sign painting & lettering shop	49	D	D	D	c	D	D
5418909	All other advertising	10	7 149	2 122	592	124	16.5	15.5
5419	Other professional, scientific, & technical services	283	118 156	42 090	9 638	2 650	22.3	4.5
54191	Marketing research & public opinion polling	33	55 103	23 078	5 446	1 263	10.3	3.4
541910	Marketing research & public opinion polling	33	55 103	23 078	5 446	1 263	10.3	3.4
54192	Photographic services	216	46 297	11 090	2 375	865	40.0	5.4
541921	Photographic studios, portrait	193	42 865	10 038	2 114	808	39.4	4.6
541922	Commercial photography	23	3 432	1 052	261	57	46.8	15.3
54193	Translation & interpretation services	4	465	151	34	19	90.3	9.7
541930	Translation & interpretation services	4	465	151	34	19	90.3	9.7
54199	All other professional, scientific, & technical services	30	16 291	7 771	1 783	503	10.7	5.8
541990	All other professional, scientific, & technical services	30	16 291	7 771	1 783	503	10.7	5.8

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	KENTUCKY								
54	**Professional, scientific, & technical services**	**43**	**32 952**	**31 390**	**15 230**	**3 929**	**490**	**11.4**	**27.1**
541	Professional, scientific, & technical services	43	32 952	31 390	15 230	3 929	490	11.4	27.1
5411	Legal services	32	13 927	13 776	8 479	2 012	271	2.4	.2
54111	Offices of lawyers	32	13 927	13 776	8 479	2 012	271	2.4	.2
541110	Offices of lawyers	32	13 927	13 776	8 479	2 012	271	2.4	.2
5411102	Legal aid societies & similar legal services	32	13 927	13 776	8 479	2 012	271	2.4	.2
5417	Scientific research & development services	11	19 025	17 614	6 751	1 917	219	18.0	46.8
54171	R&D in the physical, engineering, & life sciences	7	15 351	14 736	5 722	1 690	191	14.0	58.0
541710	R&D in the physical, engineering, & life sciences	7	15 351	14 736	5 722	1 690	191	14.0	58.0
5417102	Research & development in the life sciences	7	15 351	14 736	5 722	1 690	191	14.0	58.0
54172	Research & development in the social sciences & humanities	4	3 674	2 878	1 029	227	28	34.8	–
541720	R&D in the social sciences & humanities	4	3 674	2 878	1 029	227	28	34.8	–

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CINCINNATI–HAMILTON, OH–KY–IN CMSA							
54	**Professional, scientific, & technical services**	**4 039**	**4 145 833**	**1 571 660**	**362 067**	**40 006**	**15.9**	**5.4**
541	Professional, scientific, & technical services	4 039	4 145 833	1 571 660	362 067	40 006	15.9	5.4
5411	Legal services	970	671 448	246 592	50 115	6 134	17.3	3.4
54111	Offices of lawyers	922	D	D	D	i	D	D
541110	Offices of lawyers	922	D	D	D	i	D	D
5411101	Offices of lawyers (except legal aid societies)	922	D	D	D	i	D	D
54119	Other legal services	48	D	D	D	e	D	D
541191	Title abstract & settlement offices	43	D	D	D	e	D	D
541199	All other legal services	5	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	597	379 836	159 088	36 670	5 946	16.7	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	597	379 836	159 088	36 670	5 946	16.7	5.0
541211	Offices of certified public accountants	351	252 714	105 335	23 195	2 827	17.3	2.0
541213	Tax return preparation services	76	22 728	7 894	2 802	1 565	26.4	1.3
541214	Payroll services	19	66 433	27 387	5 690	749	1.8	8.6
541219	Other accounting services	151	37 961	18 472	4 983	805	33.2	21.0
5413	Architectural, engineering, & related services	673	786 548	353 578	78 167	7 817	20.6	2.5
54131	Architectural services	136	91 487	39 384	7 619	877	26.6	.9
541310	Architectural services	136	91 487	39 384	7 619	877	26.6	.9
54133	Engineering services	420	614 047	281 234	63 280	5 955	19.3	2.9
541330	Engineering services	420	614 047	281 234	63 280	5 955	19.3	2.9
54134	Drafting services	7	4 970	1 882	423	46	83.7	2.5
541340	Drafting services	7	4 970	1 882	423	46	83.7	2.5
54135	Building inspection services	26	3 823	1 387	269	54	26.0	2.3
541350	Building inspection services	26	3 823	1 387	269	54	26.0	2.3
54137	Surveying & mapping (except geophysical) services	43	11 986	5 604	1 142	219	40.0	3.0
541370	Surveying & mapping (except geophysical) services	43	11 986	5 604	1 142	219	40.0	3.0
54138	Testing laboratories	39	D	D	D	f	D	D
541380	Testing laboratories	39	D	D	D	f	D	D
5414	Specialized design services	227	D	D	D	g	D	D
54141	Interior design services	77	D	D	D	e	D	D
541410	Interior design services	77	D	D	D	e	D	D
54142	Industrial design services	18	D	D	D	e	D	D
541420	Industrial design services	18	D	D	D	e	D	D
54143	Graphic design services	130	D	D	D	f	D	D
541430	Graphic design services	130	D	D	D	f	D	D
5414301	Graphic design services (except commercial art & medical artists)	109	D	D	D	f	D	D
5414302	Commercial art	21	11 568	4 264	952	113	29.3	1.7
5415	Computer systems design & related services	446	833 053	337 958	88 030	6 178	8.4	7.5
54151	Computer systems design & related services	446	833 053	337 958	88 030	6 178	8.4	7.5
541511	Custom computer programming services	206	D	D	D	h	D	D
541512	Computer systems design services	186	D	D	D	g	D	D
5415121	Computer systems integrators	79	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	107	D	D	D	f	D	D
541513	Computer facilities management services	14	D	D	D	f	D	D
541519	Other computer related services	40	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	557	471 559	177 642	40 134	3 675	21.7	4.2
54161	Management consulting services	448	D	D	D	h	D	D
541611	Administrative management & general management consulting service	169	D	D	D	g	D	D
541612	Human resources & executive search consulting services	121	74 458	32 736	7 374	637	27.8	9.2
5416122	Executive placement services	50	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	69	47 395	19 370	4 607	322	19.6	13.9
541613	Marketing consulting services	97	55 976	17 891	3 627	418	46.8	4.1
541614	Process, physical distribution, & logistics consulting services	35	37 471	10 417	2 496	177	38.4	5.9
541618	Other management consulting services	26	5 963	2 470	629	91	44.6	.9
54162	Environmental consulting services	42	D	D	D	e	D	D
541620	Environmental consulting services	42	D	D	D	e	D	D
54169	Other scientific & technical consulting services	67	D	D	D	e	D	D
541690	Other scientific & technical consulting services	67	D	D	D	e	D	D
5417	Scientific research & development services	27	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	25	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	25	D	D	D	e	D	D
5417102	Research & development in the life sciences	16	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CINCINNATI–HAMILTON, OH–KY–IN CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	279	453 239	104 602	24 531	3 471	11.2	2.5
54181	Advertising agencies	110	D	D	D	f	D	D
541810	Advertising agencies	110	D	D	D	f	D	D
54182	Public relations agencies	24	D	D	D	c	D	D
541820	Public relations agencies	24	D	D	D	c	D	D
54183	Media buying services	8	18 138	7 622	1 683	146	10.3	2.5
541830	Media buying services	8	18 138	7 622	1 683	146	10.3	2.5
54185	Display advertising	15	D	D	D	f	D	D
541850	Display advertising	15	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	7	D	D	D	f	D	D
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54186	Direct mail advertising	30	D	D	D	f	D	D
541860	Direct mail advertising	30	D	D	D	f	D	D
54189	Other services related to advertising	76	132 072	19 573	4 363	688	8.6	1.6
541890	Other services related to advertising	76	132 072	19 573	4 363	688	8.6	1.6
5418902	Advertising specialties goods distributor	45	114 584	12 502	2 682	466	7.9	1.1
5418903	Sign painting & lettering shop	24	8 254	2 873	723	104	14.1	5.2
5418909	All other advertising	7	9 234	4 198	958	118	12.6	4.4
5419	Other professional, scientific, & technical services	263	D	D	D	h	D	D
54191	Marketing research & public opinion polling	74	252 011	91 933	22 065	3 812	12.7	22.9
541910	Marketing research & public opinion polling	74	252 011	91 933	22 065	3 812	12.7	22.9
54192	Photographic services	159	D	D	D	f	D	D
541921	Photographic studios, portrait	119	D	D	D	f	D	D
541922	Commercial photography	40	18 366	6 228	1 363	191	30.9	1.3
54199	All other professional, scientific, & technical services	25	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	25	D	D	D	c	D	D
	Cincinnati, OH–KY–IN PMSA							
54	**Professional, scientific, & technical services**	**3 595**	**3 853 922**	**1 482 488**	**339 405**	**36 858**	**15.3**	**5.4**
541	Professional, scientific, & technical services	3 595	3 853 922	1 482 488	339 405	36 858	15.3	5.4
5411	Legal services	857	642 229	235 261	47 836	5 742	16.4	3.3
54111	Offices of lawyers	811	602 885	220 479	44 850	5 310	16.8	3.4
541110	Offices of lawyers	811	602 885	220 479	44 850	5 310	16.8	3.4
5411101	Offices of lawyers (except legal aid societies)	811	602 885	220 479	44 850	5 310	16.8	3.4
54119	Other legal services	46	39 344	14 782	2 986	432	9.6	.7
541191	Title abstract & settlement offices	41	D	D	D	e	D	D
541199	All other legal services	5	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	525	353 974	145 526	32 584	5 269	16.1	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	525	353 974	145 526	32 584	5 269	16.1	3.7
541211	Offices of certified public accountants	314	240 734	98 748	21 767	2 626	16.3	2.0
541213	Tax return preparation services	63	19 310	6 476	2 214	1 264	27.4	.5
541214	Payroll services	19	66 433	27 387	5 690	749	1.8	8.6
541219	Other accounting services	129	27 497	12 915	2 913	630	40.9	9.8
5413	Architectural, engineering, & related services	592	737 196	329 262	72 737	7 244	18.5	2.6
54131	Architectural services	126	86 672	37 391	7 144	828	26.2	.9
541310	Architectural services	126	86 672	37 391	7 144	828	26.2	.9
54133	Engineering services	368	579 121	262 973	59 146	5 558	17.6	3.0
541330	Engineering services	368	579 121	262 973	59 146	5 558	17.6	3.0
54135	Building inspection services	22	D	D	D	b	D	D
541350	Building inspection services	22	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	33	9 051	4 105	843	168	42.6	4.0
541370	Surveying & mapping (except geophysical) services	33	9 051	4 105	843	168	42.6	4.0
54138	Testing laboratories	37	57 881	23 058	5 265	625	13.0	.8
541380	Testing laboratories	37	57 881	23 058	5 265	625	13.0	.8
5414	Specialized design services	215	183 249	63 157	14 407	1 575	18.5	2.9
54141	Interior design services	71	41 396	10 243	2 136	367	31.3	6.5
541410	Interior design services	71	41 396	10 243	2 136	367	31.3	6.5
54142	Industrial design services	18	D	D	D	e	D	D
541420	Industrial design services	18	D	D	D	e	D	D
54143	Graphic design services	124	103 013	39 901	8 951	872	19.4	2.1
541430	Graphic design services	124	103 013	39 901	8 951	872	19.4	2.1
5414301	Graphic design services (except commercial art & medical artists)	104	D	D	D	f	D	D
5414302	Commercial art	20	D	D	D	c	D	D
5415	Computer systems design & related services	389	736 984	318 886	81 399	5 782	8.6	7.8
54151	Computer systems design & related services	389	736 984	318 886	81 399	5 782	8.6	7.8
541511	Custom computer programming services	182	374 296	212 125	54 522	3 441	6.6	11.1
541512	Computer systems design services	164	310 001	95 394	23 207	2 028	10.4	4.9
5415121	Computer systems integrators	72	233 958	60 089	15 351	1 292	6.9	2.6
5415122	Computer systems consultants (except systems integrators)	92	76 043	35 305	7 856	736	21.1	12.0
541519	Other computer related services	31	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CINCINNATI–HAMILTON, OH–KY–IN CMSA—Con.							
	Cincinnati, OH–KY–IN PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	487	450 164	168 685	38 542	3 506	20.4	3.9
54161	Management consulting services	390	370 197	141 395	32 342	2 879	20.5	3.9
541611	Administrative management & general management consulting service	147	206 029	80 798	18 654	1 618	8.6	2.4
541612	Human resources & executive search consulting services	105	69 712	30 842	7 094	595	25.3	9.8
5416122	Executive placement services	45	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	58	43 591	18 011	4 383	295	15.8	15.2
541613	Marketing consulting services	86	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	28	D	D	D	c	D	D
541618	Other management consulting services	24	D	D	D	b	D	D
54162	Environmental consulting services	37	58 514	17 520	4 240	339	18.6	2.4
541620	Environmental consulting services	37	58 514	17 520	4 240	339	18.6	2.4
54169	Other scientific & technical consulting services	60	21 453	9 770	1 960	288	24.0	9.4
541690	Other scientific & technical consulting services	60	21 453	9 770	1 960	288	24.0	9.4
5417	Scientific research & development services	25	53 100	17 970	3 816	471	7.5	2.3
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
5417102	Research & development in the life sciences	14	D	D	D	e	D	D
5418	Advertising & related services	260	393 197	95 586	22 475	2 659	12.3	2.9
54181	Advertising agencies	106	D	D	D	f	D	D
541810	Advertising agencies	106	D	D	D	f	D	D
54182	Public relations agencies	22	13 766	5 304	1 119	107	27.5	5.0
541820	Public relations agencies	22	13 766	5 304	1 119	107	27.5	5.0
54183	Media buying services	7	D	D	D	c	D	D
541830	Media buying services	7	D	D	D	c	D	D
54185	Display advertising	14	17 267	4 137	869	141	30.0	.7
541850	Display advertising	14	17 267	4 137	869	141	30.0	.7
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54186	Direct mail advertising	26	132 667	27 187	6 947	752	10.2	.1
541860	Direct mail advertising	26	132 667	27 187	6 947	752	10.2	.1
54189	Other services related to advertising	72	D	D	D	f	D	D
541890	Other services related to advertising	72	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	43	D	D	D	e	D	D
5418903	Sign painting & lettering shop	22	D	D	D	c	D	D
5418909	All other advertising	7	9 234	4 198	958	118	12.6	4.4
5419	Other professional, scientific, & technical services	245	303 829	108 155	25 609	4 610	16.3	20.0
54191	Marketing research & public opinion polling	70	249 923	91 425	21 931	3 796	12.5	22.6
541910	Marketing research & public opinion polling	70	249 923	91 425	21 931	3 796	12.5	22.6
54192	Photographic services	145	45 745	13 511	2 929	673	36.7	3.6
541921	Photographic studios, portrait	106	D	D	D	e	D	D
541922	Commercial photography	39	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	25	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	25	D	D	D	c	D	D
	Hamilton–Middletown, OH PMSA							
54	**Professional, scientific, & technical services**	**444**	**291 911**	**89 172**	**22 662**	**3 148**	**23.0**	**5.7**
541	Professional, scientific, & technical services	444	291 911	89 172	22 662	3 148	23.0	5.7
5411	Legal services	113	29 219	11 331	2 279	392	38.2	6.4
54111	Offices of lawyers	111	D	D	D	e	D	D
541110	Offices of lawyers	111	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	111	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	72	25 862	13 562	4 086	677	25.0	22.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	72	25 862	13 562	4 086	677	25.0	22.5
541211	Offices of certified public accountants	37	11 980	6 587	1 428	201	36.9	2.6
541213	Tax return preparation services	13	3 418	1 418	588	301	20.5	6.0
541219	Other accounting services	22	10 464	5 557	2 070	175	12.9	50.6
5413	Architectural, engineering, & related services	81	49 352	24 316	5 430	573	51.5	1.7
54131	Architectural services	10	4 815	1 993	475	49	33.9	.4
541310	Architectural services	10	4 815	1 993	475	49	33.9	.4
54133	Engineering services	52	34 926	18 261	4 134	397	48.2	2.0
541330	Engineering services	52	34 926	18 261	4 134	397	48.2	2.0
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	10	2 935	1 499	299	51	32.0	–
541370	Surveying & mapping (except geophysical) services	10	2 935	1 499	299	51	32.0	–
5414	Specialized design services	12	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	57	96 069	19 072	6 631	396	7.3	4.9
54151	Computer systems design & related services	57	96 069	19 072	6 631	396	7.3	4.9
541512	Computer systems design services	22	D	D	D	b	D	D
5415121	Computer systems integrators	7	D	D	D	b	D	D
541513	Computer facilities management services	2	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CINCINNATI–HAMILTON, OH–KY–IN CMSA—Con.							
	Hamilton–Middletown, OH PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	70	21 395	8 957	1 592	169	48.0	10.1
54161	Management consulting services	58	D	D	D	c	D	D
541612	Human resources & executive search consulting services	16	4 746	1 894	280	42	63.2	–
5416123	Human resources & personnel management consulting	11	3 804	1 359	224	27	62.7	–
54169	Other scientific & technical consulting services	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	19	60 042	9 016	2 056	812	4.0	–
54185	Display advertising	1	D	D	D	f	D	D
541850	Display advertising	1	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	f	D	D
54189	Other services related to advertising	4	D	D	D	c	D	D
541890	Other services related to advertising	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	CLARKSVILLE–HOPKINSVILLE, TN–KY MSA							
54	**Professional, scientific, & technical services**	**199**	**66 301**	**19 958**	**4 795**	**1 076**	**50.3**	**7.7**
541	Professional, scientific, & technical services	199	66 301	19 958	4 795	1 076	50.3	7.7
5411	Legal services	79	26 164	5 892	1 248	292	57.8	6.7
54111	Offices of lawyers	77	D	D	D	e	D	D
541110	Offices of lawyers	77	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	77	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	9 211	3 740	1 015	333	65.9	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	9 211	3 740	1 015	333	65.9	2.0
541211	Offices of certified public accountants	13	5 360	2 225	505	82	75.5	–
541213	Tax return preparation services	10	2 195	891	350	205	25.3	–
541219	Other accounting services	15	1 656	624	160	46	88.7	11.3
5413	Architectural, engineering, & related services	27	13 007	4 926	1 186	174	42.2	9.3
5416	Management, scientific, & technical consulting services	14	3 769	1 424	367	66	56.4	30.7
5418	Advertising & related services	12	6 247	1 379	346	91	43.0	–
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	11	1 528	344	75	38	32.9	–
541921	Photographic studios, portrait	11	1 528	344	75	38	32.9	–
	EVANSVILLE–HENDERSON, IN–KY MSA							
54	**Professional, scientific, & technical services**	**579**	**307 714**	**118 582**	**26 136**	**4 379**	**28.5**	**9.2**
541	Professional, scientific, & technical services	579	307 714	118 582	26 136	4 379	28.5	9.2
5411	Legal services	158	68 541	21 274	4 647	806	36.1	4.0
54111	Offices of lawyers	146	64 991	19 788	4 312	732	36.9	3.0
541110	Offices of lawyers	146	64 991	19 788	4 312	732	36.9	3.0
5411101	Offices of lawyers (except legal aid societies)	146	64 991	19 788	4 312	732	36.9	3.0
54119	Other legal services	12	3 550	1 486	335	74	21.8	21.2
541191	Title abstract & settlement offices	12	3 550	1 486	335	74	21.8	21.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	94	46 993	21 273	5 691	1 098	22.8	16.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	94	46 993	21 273	5 691	1 098	22.8	16.7
541211	Offices of certified public accountants	50	31 714	13 327	3 217	496	20.8	23.9
541213	Tax return preparation services	17	2 477	931	387	222	24.1	10.9
541219	Other accounting services	25	D	D	D	e	D	D
5413	Architectural, engineering, & related services	110	67 931	35 237	7 277	997	33.3	2.3
54131	Architectural services	13	9 427	3 952	769	91	23.2	.2
541310	Architectural services	13	9 427	3 952	769	91	23.2	.2
54133	Engineering services	71	47 001	25 242	5 152	644	41.1	3.2
541330	Engineering services	71	47 001	25 242	5 152	644	41.1	3.2
54138	Testing laboratories	14	9 195	4 832	1 169	191	5.4	–
541380	Testing laboratories	14	9 195	4 832	1 169	191	5.4	–
5414	Specialized design services	30	11 925	3 222	817	108	35.3	8.8
54141	Interior design services	13	D	D	D	b	D	D
541410	Interior design services	13	D	D	D	b	D	D
54143	Graphic design services	15	7 327	2 675	653	82	27.9	11.2
541430	Graphic design services	15	7 327	2 675	653	82	27.9	11.2
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	44	29 808	11 747	2 375	369	21.9	17.5
54151	Computer systems design & related services	44	29 808	11 747	2 375	369	21.9	17.5
541511	Custom computer programming services	17	D	D	D	b	D	D
541512	Computer systems design services	22	15 499	6 095	1 108	226	32.1	27.0
5416	Management, scientific, & technical consulting services	62	21 533	6 922	1 481	203	40.1	6.9
54161	Management consulting services	40	13 580	4 840	994	117	43.6	10.8
541613	Marketing consulting services	10	6 214	1 414	295	42	50.2	7.2
54162	Environmental consulting services	15	7 432	1 819	402	71	30.4	.3
541620	Environmental consulting services	15	7 432	1 819	402	71	30.4	.3
5417	Scientific research & development services	4	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EVANSVILLE–HENDERSON, IN–KY MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	43	23 644	6 583	1 726	227	29.1	4.9
54181	Advertising agencies	18	9 741	3 663	991	105	17.0	11.3
541810	Advertising agencies	18	9 741	3 663	991	105	17.0	11.3
54189	Other services related to advertising	13	4 953	938	159	43	35.8	–
541890	Other services related to advertising	13	4 953	938	159	43	35.8	–
5418903	Sign painting & lettering shop	5	1 373	447	94	18	56.4	–
5419	Other professional, scientific, & technical services	34	D	D	D	e	D	D
54191	Marketing research & public opinion polling	4	D	D	D	e	D	D
541910	Marketing research & public opinion polling	4	D	D	D	e	D	D
54192	Photographic services	27	6 157	1 596	351	99	25.2	11.3
541921	Photographic studios, portrait	23	4 817	1 104	224	78	26.3	14.4
	HUNTINGTON–ASHLAND, WV–KY–OH MSA							
54	**Professional, scientific, & technical services**	**392**	**155 929**	**63 940**	**13 415**	**2 314**	**32.3**	**2.7**
541	Professional, scientific, & technical services	392	155 929	63 940	13 415	2 314	32.3	2.7
5411	Legal services	164	67 178	20 300	4 392	762	37.9	1.9
54111	Offices of lawyers	161	67 018	20 224	4 373	751	37.9	1.8
541110	Offices of lawyers	161	67 018	20 224	4 373	751	37.9	1.8
5411101	Offices of lawyers (except legal aid societies)	161	67 018	20 224	4 373	751	37.9	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	86	28 042	13 804	3 108	643	34.3	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	86	28 042	13 804	3 108	643	34.3	2.5
541211	Offices of certified public accountants	44	23 227	11 793	2 501	380	29.5	1.0
541213	Tax return preparation services	22	D	D	D	c	D	D
541219	Other accounting services	18	2 019	946	241	75	76.7	23.3
5413	Architectural, engineering, & related services	58	34 437	20 736	3 799	474	20.2	.7
54133	Engineering services	29	25 263	16 613	2 855	278	20.0	.8
541330	Engineering services	29	25 263	16 613	2 855	278	20.0	.8
54137	Surveying & mapping (except geophysical) services	15	2 269	938	237	70	46.5	.5
541370	Surveying & mapping (except geophysical) services	15	2 269	938	237	70	46.5	.5
5414	Specialized design services	8	3 059	666	193	31	44.8	–
5415	Computer systems design & related services	11	3 746	1 873	515	48	14.1	.4
54151	Computer systems design & related services	11	3 746	1 873	515	48	14.1	.4
5416	Management, scientific, & technical consulting services	26	8 298	3 483	826	135	40.5	4.1
54161	Management consulting services	22	7 527	3 168	796	128	40.4	4.5
5418	Advertising & related services	17	6 435	1 838	317	121	21.6	20.8
5419	Other professional, scientific, & technical services	22	4 734	1 240	265	100	36.9	7.6
54192	Photographic services	20	D	D	D	b	D	D
541921	Photographic studios, portrait	20	D	D	D	b	D	D
	LEXINGTON, KY MSA							
54	**Professional, scientific, & technical services**	**1 040**	**1 150 154**	**316 944**	**87 748**	**9 563**	**12.1**	**3.6**
541	Professional, scientific, & technical services	1 040	1 150 154	316 944	87 748	9 563	12.1	3.6
5411	Legal services	294	173 379	54 121	11 634	1 735	22.7	7.4
54111	Offices of lawyers	287	172 042	53 628	11 546	1 721	22.6	7.3
541110	Offices of lawyers	287	172 042	53 628	11 546	1 721	22.6	7.3
5411101	Offices of lawyers (except legal aid societies)	287	172 042	53 628	11 546	1 721	22.6	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	180	64 497	29 885	6 716	1 426	23.6	15.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	180	64 497	29 885	6 716	1 426	23.6	15.4
541211	Offices of certified public accountants	99	42 293	19 928	4 186	581	24.5	21.0
541213	Tax return preparation services	30	5 357	1 629	618	434	25.7	6.7
541219	Other accounting services	45	D	D	D	e	D	D
5413	Architectural, engineering, & related services	221	228 879	99 743	22 083	2 723	21.5	4.9
54131	Architectural services	51	37 662	14 567	3 156	376	17.8	.8
541310	Architectural services	51	37 662	14 567	3 156	376	17.8	.8
54133	Engineering services	135	172 969	78 485	17 449	2 098	23.3	6.2
541330	Engineering services	135	172 969	78 485	17 449	2 098	23.3	6.2
54137	Surveying & mapping (except geophysical) services	19	10 155	4 023	879	151	11.6	3.0
541370	Surveying & mapping (except geophysical) services	19	10 155	4 023	879	151	11.6	3.0
54138	Testing laboratories	10	7 372	2 377	534	83	9.9	–
541380	Testing laboratories	10	7 372	2 377	534	83	9.9	–
5414	Specialized design services	42	19 483	3 372	763	175	44.2	2.5
54141	Interior design services	20	D	D	D	b	D	D
541410	Interior design services	20	D	D	D	b	D	D
54143	Graphic design services	20	10 804	1 830	396	83	48.8	.4
541430	Graphic design services	20	10 804	1 830	396	83	48.8	.4
5414301	Graphic design services (except commercial art & medical artists)	18	D	D	D	b	D	D
5415	Computer systems design & related services	77	D	D	D	g	D	D
54151	Computer systems design & related services	77	D	D	D	g	D	D
541511	Custom computer programming services	26	D	D	D	e	D	D
541512	Computer systems design services	38	D	D	D	c	D	D
5415121	Computer systems integrators	16	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	22	D	D	D	b	D	D
541513	Computer facilities management services	4	D	D	D	g	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEXINGTON, KY MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	109	70 066	16 519	3 691	457	14.6	7.2
54161	Management consulting services	80	57 758	12 958	2 843	334	15.0	1.0
541611	Administrative management & general management consulting service	41	14 036	6 563	1 534	182	31.8	3.4
541614	Process, physical distribution, & logistics consulting services	4	D	D	D	b	D	D
54162	Environmental consulting services	7	6 648	2 035	552	59	2.4	65.0
541620	Environmental consulting services	7	6 648	2 035	552	59	2.4	65.0
54169	Other scientific & technical consulting services	22	5 660	1 526	296	64	25.0	2.2
541690	Other scientific & technical consulting services	22	5 660	1 526	296	64	25.0	2.2
5417	Scientific research & development services	8	18 641	9 096	2 398	257	13.1	–
54171	R&D in the physical, engineering, & life sciences	8	18 641	9 096	2 398	257	13.1	–
541710	R&D in the physical, engineering, & life sciences	8	18 641	9 096	2 398	257	13.1	–
5417102	Research & development in the life sciences	7	D	D	D	e	D	D
5418	Advertising & related services	62	37 566	11 299	2 565	385	10.4	1.5
54181	Advertising agencies	28	15 965	6 209	1 368	189	3.5	1.8
541810	Advertising agencies	28	15 965	6 209	1 368	189	3.5	1.8
54189	Other services related to advertising	23	D	D	D	b	D	D
541890	Other services related to advertising	23	D	D	D	b	D	D
5418903	Sign painting & lettering shop	13	3 718	1 128	258	51	44.7	–
5419	Other professional, scientific, & technical services	47	D	D	D	c	D	D
54192	Photographic services	39	D	D	D	c	D	D
541921	Photographic studios, portrait	33	D	D	D	c	D	D
	LOUISVILLE, KY–IN MSA							
54	**Professional, scientific, & technical services**	**2 262**	**1 639 825**	**559 255**	**125 739**	**17 402**	**21.0**	**7.0**
541	Professional, scientific, & technical services	2 262	1 639 825	559 255	125 739	17 402	21.0	7.0
5411	Legal services	657	414 009	128 176	28 078	3 830	22.7	6.1
54111	Offices of lawyers	630	404 294	124 386	27 332	3 697	23.0	5.8
541110	Offices of lawyers	630	404 294	124 386	27 332	3 697	23.0	5.8
5411101	Offices of lawyers (except legal aid societies)	630	404 294	124 386	27 332	3 697	23.0	5.8
54119	Other legal services	27	9 715	3 790	746	133	9.2	16.7
541191	Title abstract & settlement offices	21	7 486	3 248	631	108	6.5	20.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	345	209 812	79 798	16 875	3 222	16.4	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	345	209 812	79 798	16 875	3 222	16.4	7.6
541211	Offices of certified public accountants	162	138 347	52 180	11 626	1 503	15.5	5.4
541213	Tax return preparation services	61	11 923	3 811	1 644	836	26.7	6.6
541214	Payroll services	15	43 348	16 766	1 757	490	2.5	12.7
541219	Other accounting services	107	16 194	7 041	1 848	393	53.3	13.6
5413	Architectural, engineering, & related services	339	270 295	108 968	24 123	2 819	27.0	3.7
54131	Architectural services	70	71 917	22 962	4 631	557	18.4	.9
541310	Architectural services	70	71 917	22 962	4 631	557	18.4	.9
54133	Engineering services	195	177 882	77 868	17 684	1 929	29.0	4.6
541330	Engineering services	195	177 882	77 868	17 684	1 929	29.0	4.6
54135	Building inspection services	13	1 373	372	87	19	31.0	5.8
541350	Building inspection services	13	1 373	372	87	19	31.0	5.8
54137	Surveying & mapping (except geophysical) services	31	6 839	2 969	616	151	39.6	15.7
541370	Surveying & mapping (except geophysical) services	31	6 839	2 969	616	151	39.6	15.7
54138	Testing laboratories	25	10 763	4 595	1 068	156	37.5	.8
541380	Testing laboratories	25	10 763	4 595	1 068	156	37.5	.8
5414	Specialized design services	102	52 668	13 918	2 903	468	25.7	1.1
54141	Interior design services	36	12 102	2 338	441	99	50.8	3.4
541410	Interior design services	36	12 102	2 338	441	99	50.8	3.4
54143	Graphic design services	61	39 796	11 382	2 403	360	16.6	.4
541430	Graphic design services	61	39 796	11 382	2 403	360	16.6	.4
5414301	Graphic design services (except commercial art & medical artists)	52	38 502	11 073	2 335	344	14.3	.4
5415	Computer systems design & related services	222	251 342	78 644	17 821	1 985	16.0	3.2
54151	Computer systems design & related services	222	251 342	78 644	17 821	1 985	16.0	3.2
541511	Custom computer programming services	87	D	D	D	f	D	D
541512	Computer systems design services	109	130 295	36 165	8 787	913	18.2	4.8
5415121	Computer systems integrators	55	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	54	D	D	D	e	D	D
541519	Other computer related services	21	6 649	3 334	536	123	90.6	1.1
5416	Management, scientific, & technical consulting services	297	144 720	63 777	15 218	1 455	28.4	28.1
54161	Management consulting services	236	124 363	55 429	13 554	1 231	25.3	30.3
541611	Administrative management & general management consulting service	97	34 713	16 983	4 403	330	33.0	10.7
541612	Human resources & executive search consulting services	50	47 921	26 216	6 411	623	11.5	67.3
5416123	Human resources & personnel management consulting	34	38 301	21 773	5 514	514	9.5	82.1
541613	Marketing consulting services	60	28 027	5 674	1 213	143	43.2	5.8
541618	Other management consulting services	15	8 205	3 899	855	104	24.7	–
54162	Environmental consulting services	27	10 867	3 916	815	111	52.9	17.3
541620	Environmental consulting services	27	10 867	3 916	815	111	52.9	17.3
54169	Other scientific & technical consulting services	34	9 490	4 432	849	113	41.1	10.9
541690	Other scientific & technical consulting services	34	9 490	4 432	849	113	41.1	10.9
5417	Scientific research & development services	15	8 686	2 976	675	175	27.5	56.5

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOUISVILLE, KY–IN MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	179	254 379	71 713	17 134	2 576	14.8	2.3
54181	Advertising agencies	71	83 227	37 265	8 998	947	3.9	2.0
541810	Advertising agencies	71	83 227	37 265	8 998	947	3.9	2.0
54182	Public relations agencies	14	6 883	3 045	670	84	23.4	9.7
541820	Public relations agencies	14	6 883	3 045	670	84	23.4	9.7
54184	Media representatives	13	16 066	7 326	1 702	159	.9	6.8
541840	Media representatives	13	16 066	7 326	1 702	159	.9	6.8
5418402	Publishers' advertising representatives	8	15 263	7 055	1 626	150	.2	5.4
54185	Display advertising	9	D	D	D	e	D	D
541850	Display advertising	9	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	3	D	D	D	e	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	12	59 960	12 552	3 078	698	18.0	–
541860	Direct mail advertising	12	59 960	12 552	3 078	698	18.0	–
54189	Other services related to advertising	56	D	D	D	e	D	D
541890	Other services related to advertising	56	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	35	37 128	4 765	1 035	175	46.2	2.0
5418903	Sign painting & lettering shop	14	4 730	1 281	359	63	36.6	2.9
5419	Other professional, scientific, & technical services	106	33 914	11 285	2 912	872	24.8	12.1
54191	Marketing research & public opinion polling	20	13 507	6 263	1 810	531	23.7	2.7
541910	Marketing research & public opinion polling	20	13 507	6 263	1 810	531	23.7	2.7
54192	Photographic services	70	16 643	3 961	888	296	27.1	17.6
541921	Photographic studios, portrait	55	13 862	3 138	687	255	23.8	18.1
541922	Commercial photography	15	2 781	823	201	41	43.7	14.9
54199	All other professional, scientific, & technical services	13	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	13	D	D	D	b	D	D
	OWENSBORO, KY MSA							
54	**Professional, scientific, & technical services**	**145**	**56 441**	**23 277**	**4 590**	**857**	**37.5**	**5.8**
541	Professional, scientific, & technical services	145	56 441	23 277	4 590	857	37.5	5.8
5411	Legal services	53	23 143	10 454	1 442	215	55.7	2.6
54111	Offices of lawyers	53	23 143	10 454	1 442	215	55.7	2.6
541110	Offices of lawyers	53	23 143	10 454	1 442	215	55.7	2.6
5411101	Offices of lawyers (except legal aid societies)	53	23 143	10 454	1 442	215	55.7	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	12 366	4 609	1 139	283	23.0	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	12 366	4 609	1 139	283	23.0	1.7
541211	Offices of certified public accountants	12	5 886	3 066	690	93	15.0	.8
541213	Tax return preparation services	6	1 449	438	184	104	18.8	–
541219	Other accounting services	15	5 031	1 105	265	86	33.7	3.2
5413	Architectural, engineering, & related services	17	8 341	4 144	1 139	139	18.5	7.5
5416	Management, scientific, & technical consulting services	13	4 349	1 821	343	46	40.3	2.4
54161	Management consulting services	9	3 938	1 668	343	46	41.3	2.6
5418	Advertising & related services	14	4 861	1 390	344	122	19.2	20.0
54189	Other services related to advertising	9	4 120	1 154	296	111	17.4	20.1
541890	Other services related to advertising	9	4 120	1 154	296	111	17.4	20.1
	AREA OUTSIDE KENTUCKY METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**2 250**	**681 689**	**243 076**	**55 651**	**10 656**	**43.8**	**7.1**
541	Professional, scientific, & technical services	2 250	681 689	243 076	55 651	10 656	43.8	7.1
5411	Legal services	966	283 869	79 220	17 674	3 403	49.5	7.9
54111	Offices of lawyers	956	D	D	D	h	D	D
541110	Offices of lawyers	956	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	956	D	D	D	h	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	511	106 414	43 095	11 183	2 733	46.1	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	511	106 414	43 095	11 183	2 733	46.1	10.5
541211	Offices of certified public accountants	233	D	D	D	g	D	D
541213	Tax return preparation services	146	13 415	3 789	1 789	824	47.5	13.0
541219	Other accounting services	128	D	D	D	e	D	D
5413	Architectural, engineering, & related services	325	148 141	64 806	14 338	2 361	37.7	4.2
54131	Architectural services	31	11 446	4 939	1 089	163	37.1	5.2
541310	Architectural services	31	11 446	4 939	1 089	163	37.1	5.2
54133	Engineering services	161	100 945	47 247	10 483	1 491	41.9	3.2
541330	Engineering services	161	100 945	47 247	10 483	1 491	41.9	3.2
54137	Surveying & mapping (except geophysical) services	88	13 115	5 183	1 090	311	53.0	12.2
541370	Surveying & mapping (except geophysical) services	88	13 115	5 183	1 090	311	53.0	12.2
54138	Testing laboratories	35	D	D	D	e	D	D
541380	Testing laboratories	35	D	D	D	e	D	D
5414	Specialized design services	38	6 793	1 071	206	79	74.8	7.3
54141	Interior design services	28	4 908	649	124	51	73.7	1.6
541410	Interior design services	28	4 908	649	124	51	73.7	1.6
54143	Graphic design services	10	1 885	422	82	28	77.6	22.4
541430	Graphic design services	10	1 885	422	82	28	77.6	22.4

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE KENTUCKY METROPOLITAN AREAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	86	D	D	D	e	D	D
54151	Computer systems design & related services	86	D	D	D	e	D	D
541511	Custom computer programming services	35	D	D	D	c	D	D
541512	Computer systems design services	35	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	139	D	D	D	e	D	D
54161	Management consulting services	83	D	D	D	c	D	D
541611	Administrative management & general management consulting service	39	8 153	4 092	649	75	46.0	2.7
541612	Human resources & executive search consulting services	17	3 823	1 538	263	36	86.7	–
54162	Environmental consulting services	26	9 443	2 703	544	111	58.0	4.0
541620	Environmental consulting services	26	9 443	2 703	544	111	58.0	4.0
54169	Other scientific & technical consulting services	30	3 635	1 205	250	47	61.2	8.4
541690	Other scientific & technical consulting services	30	3 635	1 205	250	47	61.2	8.4
5417	Scientific research & development services	10	12 329	5 264	1 350	131	69.1	–
5418	Advertising & related services	71	D	D	D	e	D	D
54189	Other services related to advertising	30	6 495	1 775	382	107	64.9	9.9
541890	Other services related to advertising	30	6 495	1 775	382	107	64.9	9.9
5418903	Sign painting & lettering shop	19	4 160	1 232	245	71	85.7	1.7
5419	Other professional, scientific, & technical services	104	D	D	D	f	D	D
54192	Photographic services	88	D	D	D	e	D	D
541921	Photographic studios, portrait	83	D	D	D	e	D	D
54199	All other professional, scientific, & technical services	12	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	12	D	D	D	e	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	CINCINNATI–HAMILTON, OH–KY–IN CMSA								
54	**Professional, scientific, & technical services**	**35**	**D**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	35	D	D	D	D	e	D	D
5411	Legal services	8	D	D	D	D	c	D	D
54111	Offices of lawyers	8	D	D	D	D	c	D	D
541110	Offices of lawyers	8	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	8	D	D	D	D	c	D	D
5417	Scientific research & development services	27	D	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	21	D	D	D	D	e	D	D
	Cincinnati, OH–KY–IN PMSA								
54	**Professional, scientific, & technical services**	**31**	**27 791**	**26 503**	**11 785**	**3 096**	**408**	**20.9**	**34.0**
541	Professional, scientific, & technical services	31	27 791	26 503	11 785	3 096	408	20.9	34.0
5411	Legal services	6	6 878	6 745	3 828	947	115	4.0	–
54111	Offices of lawyers	6	6 878	6 745	3 828	947	115	4.0	–
541110	Offices of lawyers	6	6 878	6 745	3 828	947	115	4.0	–
5411102	Legal aid societies & similar legal services	6	6 878	6 745	3 828	947	115	4.0	–
5417	Scientific research & development services	25	20 913	19 758	7 957	2 149	293	26.5	45.2
54171	R&D in the physical, engineering, & life sciences	21	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	21	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	19	D	D	D	D	e	D	D
	Hamilton–Middletown, OH PMSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	CLARKSVILLE–HOPKINSVILLE, TN–KY MSA								
54	**Professional, scientific, & technical services . .**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	EVANSVILLE–HENDERSON, IN–KY MSA								
54	**Professional, scientific, & technical services . .**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	HUNTINGTON–ASHLAND, WV–KY–OH MSA								
54	**Professional, scientific, & technical services . .**	**2**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	c	D	D
5417	Scientific research & development services	1	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences . . .	1	D	D	D	D	c	D	D
5417102	Research & development in the life sciences	1	D	D	D	D	c	D	D
	LEXINGTON, KY MSA								
54	**Professional, scientific, & technical services . .**	**8**	**3 193**	**3 076**	**1 619**	**410**	**55**	**5.7**	**25.1**
541	Professional, scientific, & technical services	8	3 193	3 076	1 619	410	55	5.7	25.1
	LOUISVILLE, KY–IN MSA								
54	**Professional, scientific, & technical services . .**	**9**	**7 777**	**7 628**	**3 872**	**897**	**131**	**12.9**	**3.5**
541	Professional, scientific, & technical services	9	7 777	7 628	3 872	897	131	12.9	3.5
5411	Legal services	6	3 563	3 667	2 286	530	68	9.4	7.6
54111	Offices of lawyers	6	3 563	3 667	2 286	530	68	9.4	7.6
541110	Offices of lawyers	6	3 563	3 667	2 286	530	68	9.4	7.6
5411102	Legal aid societies & similar legal services	6	3 563	3 667	2 286	530	68	9.4	7.6
	OWENSBORO, KY MSA								
54	**Professional, scientific, & technical services . .**	**3**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	b	D	D
	AREA OUTSIDE KENTUCKY METROPOLITAN AREAS								
54	**Professional, scientific, & technical services . .**	**19**	**10 038**	**9 454**	**4 944**	**1 155**	**149**	**5.8**	**.3**
541	Professional, scientific, & technical services	19	10 038	9 454	4 944	1 155	149	5.8	.3
5411	Legal services	17	D	D	D	D	c	D	D
54111	Offices of lawyers	17	D	D	D	D	c	D	D
541110	Offices of lawyers	17	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	17	D	D	D	D	c	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADAIR COUNTY, KY							
54	**Professional, scientific, & technical services**	**16**	**1 948**	**630**	**143**	**28**	**47.6**	**9.8**
541	Professional, scientific, & technical services	16	1 948	630	143	28	47.6	9.8
	ALLEN COUNTY, KY							
54	**Professional, scientific, & technical services**	**8**	**1 473**	**543**	**123**	**38**	**17.0**	**16.2**
541	Professional, scientific, & technical services	8	1 473	543	123	38	17.0	16.2
	ANDERSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**16**	**2 999**	**1 079**	**165**	**44**	**88.8**	**–**
541	Professional, scientific, & technical services	16	2 999	1 079	165	44	88.8	–
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	BALLARD COUNTY, KY							
54	**Professional, scientific, & technical services**	**7**	**1 984**	**1 085**	**238**	**54**	**19.2**	**.3**
541	Professional, scientific, & technical services	7	1 984	1 085	238	54	19.2	.3
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BARREN COUNTY, KY							
54	**Professional, scientific, & technical services**	**44**	**13 546**	**4 487**	**954**	**204**	**51.1**	**14.4**
541	Professional, scientific, & technical services	44	13 546	4 487	954	204	51.1	14.4
5411	Legal services	19	5 071	1 105	261	63	75.3	5.4
54111	Offices of lawyers	19	5 071	1 105	261	63	75.3	5.4
541110	Offices of lawyers	19	5 071	1 105	261	63	75.3	5.4
5411101	Offices of lawyers (except legal aid societies)	19	5 071	1 105	261	63	75.3	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 296	933	225	47	60.8	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 296	933	225	47	60.8	.5
5413	Architectural, engineering, & related services	6	3 599	1 612	348	67	15.9	9.4
5418	Advertising & related services	2	D	D	D	a	D	D
	BATH COUNTY, KY							
54	**Professional, scientific, & technical services**	**12**	**1 054**	**322**	**72**	**25**	**90.2**	**9.8**
541	Professional, scientific, & technical services	12	1 054	322	72	25	90.2	9.8
	BELL COUNTY, KY							
54	**Professional, scientific, & technical services**	**36**	**9 388**	**4 082**	**825**	**157**	**29.8**	**2.4**
541	Professional, scientific, & technical services	36	9 388	4 082	825	157	29.8	2.4
5411	Legal services	14	2 980	1 092	228	41	31.0	7.6
54111	Offices of lawyers	14	2 980	1 092	228	41	31.0	7.6
541110	Offices of lawyers	14	2 980	1 092	228	41	31.0	7.6
5411101	Offices of lawyers (except legal aid societies)	14	2 980	1 092	228	41	31.0	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 282	378	104	30	87.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 282	378	104	30	87.9	–
5413	Architectural, engineering, & related services	8	4 626	2 349	441	67	11.0	–
	BOONE COUNTY, KY							
54	**Professional, scientific, & technical services**	**125**	**117 081**	**35 900**	**7 337**	**857**	**22.1**	**9.0**
541	Professional, scientific, & technical services	125	117 081	35 900	7 337	857	22.1	9.0
5411	Legal services	36	12 386	5 812	1 023	134	35.7	3.0
54111	Offices of lawyers	36	12 386	5 812	1 023	134	35.7	3.0
541110	Offices of lawyers	36	12 386	5 812	1 023	134	35.7	3.0
5411101	Offices of lawyers (except legal aid societies)	36	12 386	5 812	1 023	134	35.7	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	19 544	7 731	1 042	189	6.6	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	19 544	7 731	1 042	189	6.6	2.3
5413	Architectural, engineering, & related services	17	D	D	D	c	D	D
5415	Computer systems design & related services	14	10 958	3 697	841	77	26.5	57.5
54151	Computer systems design & related services	14	10 958	3 697	841	77	26.5	57.5
541512	Computer systems design services	5	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	15 380	6 153	1 534	66	74.6	3.7
54161	Management consulting services	10	D	D	D	b	D	D
541613	Marketing consulting services	3	D	D	D	a	D	D
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	c	D	D
54186	Direct mail advertising	1	D	D	D	c	D	D
541860	Direct mail advertising	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOURBON COUNTY, KY							
54	**Professional, scientific, & technical services**	**23**	**2 569**	**770**	**189**	**58**	**57.1**	**19.7**
541	Professional, scientific, & technical services	23	2 569	770	189	58	57.1	19.7
	BOYD COUNTY, KY							
54	**Professional, scientific, & technical services**	**97**	**52 956**	**26 619**	**4 809**	**624**	**27.7**	**1.4**
541	Professional, scientific, & technical services	97	52 956	26 619	4 809	624	27.7	1.4
5411	Legal services	38	12 646	3 450	766	139	41.6	4.8
54111	Offices of lawyers	38	12 646	3 450	766	139	41.6	4.8
541110	Offices of lawyers	38	12 646	3 450	766	139	41.6	4.8
5411101	Offices of lawyers (except legal aid societies)	38	12 646	3 450	766	139	41.6	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	8 230	5 280	992	136	16.7	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	8 230	5 280	992	136	16.7	1.4
541211	Offices of certified public accountants	13	D	D	D	c	D	D
5413	Architectural, engineering, & related services	16	25 265	16 396	2 712	270	11.7	.1
54133	Engineering services	9	D	D	D	c	D	D
541330	Engineering services	9	D	D	D	c	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	BOYLE COUNTY, KY							
54	**Professional, scientific, & technical services**	**46**	**16 931**	**5 918**	**1 485**	**208**	**53.2**	**3.2**
541	Professional, scientific, & technical services	46	16 931	5 918	1 485	208	53.2	3.2
5411	Legal services	14	3 252	1 013	234	39	29.6	9.1
54111	Offices of lawyers	14	3 252	1 013	234	39	29.6	9.1
541110	Offices of lawyers	14	3 252	1 013	234	39	29.6	9.1
5411101	Offices of lawyers (except legal aid societies)	14	3 252	1 013	234	39	29.6	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 111	1 607	619	87	34.2	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 111	1 607	619	87	34.2	4.5
5413	Architectural, engineering, & related services	7	6 705	2 241	486	54	69.6	1.7
	BRACKEN COUNTY, KY							
54	**Professional, scientific, & technical services**	**7**	**573**	**229**	**62**	**9**	**37.0**	**3.7**
	BREATHITT COUNTY, KY							
54	**Professional, scientific, & technical services**	**13**	**3 919**	**837**	**163**	**34**	**72.5**	**11.1**
541	Professional, scientific, & technical services	13	3 919	837	163	34	72.5	11.1
5411	Legal services	10	3 330	677	125	27	79.7	2.8
54111	Offices of lawyers	10	3 330	677	125	27	79.7	2.8
541110	Offices of lawyers	10	3 330	677	125	27	79.7	2.8
5411101	Offices of lawyers (except legal aid societies)	10	3 330	677	125	27	79.7	2.8
	BRECKINRIDGE COUNTY, KY							
54	**Professional, scientific, & technical services**	**11**	**1 350**	**366**	**104**	**41**	**64.2**	**–**
541	Professional, scientific, & technical services	11	1 350	366	104	41	64.2	–
	BULLITT COUNTY, KY							
54	**Professional, scientific, & technical services**	**45**	**8 546**	**2 623**	**609**	**143**	**57.8**	**10.5**
541	Professional, scientific, & technical services	45	8 546	2 623	609	143	57.8	10.5
5411	Legal services	17	4 665	1 504	336	75	51.7	17.6
54111	Offices of lawyers	17	4 665	1 504	336	75	51.7	17.6
541110	Offices of lawyers	17	4 665	1 504	336	75	51.7	17.6
5411101	Offices of lawyers (except legal aid societies)	17	4 665	1 504	336	75	51.7	17.6
5413	Architectural, engineering, & related services	9	1 919	625	149	27	45.3	–
	BUTLER COUNTY, KY							
54	**Professional, scientific, & technical services**	**6**	**651**	**186**	**48**	**21**	**69.6**	**27.3**
	CALDWELL COUNTY, KY							
54	**Professional, scientific, & technical services**	**16**	**1 989**	**540**	**125**	**38**	**35.8**	**44.3**
541	Professional, scientific, & technical services	16	1 989	540	125	38	35.8	44.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CALLOWAY COUNTY, KY							
54	**Professional, scientific, & technical services**	**37**	**10 879**	**2 962**	**709**	**169**	**49.0**	**15.2**
541	Professional, scientific, & technical services	37	10 879	2 962	709	169	49.0	15.2
5411	Legal services	17	4 273	851	223	57	69.7	4.4
54111	Offices of lawyers	17	4 273	851	223	57	69.7	4.4
541110	Offices of lawyers	17	4 273	851	223	57	69.7	4.4
5411101	Offices of lawyers (except legal aid societies)	17	4 273	851	223	57	69.7	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 053	585	193	57	58.4	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 053	585	193	57	58.4	2.3
	CAMPBELL COUNTY, KY							
54	**Professional, scientific, & technical services**	**101**	**29 975**	**9 787**	**2 189**	**387**	**38.6**	**6.7**
541	Professional, scientific, & technical services	101	29 975	9 787	2 189	387	38.6	6.7
5411	Legal services	37	8 675	2 767	617	102	58.1	10.6
54111	Offices of lawyers	35	D	D	D	b	D	D
541110	Offices of lawyers	35	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	7 607	2 295	442	56	4.2	6.8
5416	Management, scientific, & technical consulting services	9	2 992	916	229	28	57.1	–
54161	Management consulting services	9	2 992	916	229	28	57.1	–
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	CARLISLE COUNTY, KY							
54	**Professional, scientific, & technical services**	**4**	**393**	**101**	**30**	**12**	**100.0**	**–**
	CARROLL COUNTY, KY							
54	**Professional, scientific, & technical services**	**8**	**1 814**	**1 173**	**184**	**37**	**15.8**	**–**
541	Professional, scientific, & technical services	8	1 814	1 173	184	37	15.8	–
	CARTER COUNTY, KY							
54	**Professional, scientific, & technical services**	**24**	**3 743**	**1 105**	**284**	**82**	**85.4**	**1.7**
541	Professional, scientific, & technical services	24	3 743	1 105	284	82	85.4	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 010	368	115	33	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 010	368	115	33	100.0	–
	CASEY COUNTY, KY							
54	**Professional, scientific, & technical services**	**11**	**8 085**	**6 310**	**1 242**	**331**	**4.1**	**1.3**
541	Professional, scientific, & technical services	11	8 085	6 310	1 242	331	4.1	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	e	D	D
	CHRISTIAN COUNTY, KY							
54	**Professional, scientific, & technical services**	**79**	**25 328**	**7 644**	**1 813**	**320**	**55.1**	**7.8**
541	Professional, scientific, & technical services	79	25 328	7 644	1 813	320	55.1	7.8
5411	Legal services	31	8 867	1 853	366	86	77.0	9.6
54111	Offices of lawyers	31	8 867	1 853	366	86	77.0	9.6
541110	Offices of lawyers	31	8 867	1 853	366	86	77.0	9.6
5411101	Offices of lawyers (except legal aid societies)	31	8 867	1 853	366	86	77.0	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 802	1 722	443	76	76.5	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 802	1 722	443	76	76.5	2.4
5413	Architectural, engineering, & related services	10	5 105	1 472	396	62	27.2	4.3
	CLARK COUNTY, KY							
54	**Professional, scientific, & technical services**	**46**	**16 773**	**8 546**	**2 069**	**271**	**28.1**	**10.9**
541	Professional, scientific, & technical services	46	16 773	8 546	2 069	271	28.1	10.9
5411	Legal services	16	3 076	747	172	47	49.0	5.3
54111	Offices of lawyers	16	3 076	747	172	47	49.0	5.3
541110	Offices of lawyers	16	3 076	747	172	47	49.0	5.3
5411101	Offices of lawyers (except legal aid societies)	16	3 076	747	172	47	49.0	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	8 488	3 943	680	101	22.2	16.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLAY COUNTY, KY							
54	**Professional, scientific, & technical services**	**21**	**3 393**	**890**	**200**	**64**	**60.8**	**3.6**
541	Professional, scientific, & technical services	21	3 393	890	200	64	60.8	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	945	350	74	23	50.3	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	945	350	74	23	50.3	3.4
	CLINTON COUNTY, KY							
54	**Professional, scientific, & technical services**	**12**	**1 337**	**203**	**50**	**21**	**62.5**	**21.8**
541	Professional, scientific, & technical services	12	1 337	203	50	21	62.5	21.8
	CRITTENDEN COUNTY, KY							
54	**Professional, scientific, & technical services**	**9**	**1 344**	**463**	**92**	**29**	**59.3**	**–**
541	Professional, scientific, & technical services	9	1 344	463	92	29	59.3	–
	CUMBERLAND COUNTY, KY							
54	**Professional, scientific, & technical services**	**5**	**760**	**117**	**25**	**8**	**100.0**	**–**
	DAVIESS COUNTY, KY							
54	**Professional, scientific, & technical services**	**145**	**56 441**	**23 277**	**4 590**	**857**	**37.5**	**5.8**
541	Professional, scientific, & technical services	145	56 441	23 277	4 590	857	37.5	5.8
5411	Legal services	53	23 143	10 454	1 442	215	55.7	2.6
54111	Offices of lawyers	53	23 143	10 454	1 442	215	55.7	2.6
541110	Offices of lawyers	53	23 143	10 454	1 442	215	55.7	2.6
5411101	Offices of lawyers (except legal aid societies)	53	23 143	10 454	1 442	215	55.7	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	12 366	4 609	1 139	283	23.0	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	12 366	4 609	1 139	283	23.0	1.7
541211	Offices of certified public accountants	12	5 886	3 066	690	93	15.0	.8
541213	Tax return preparation services	6	1 449	438	184	104	18.8	–
541219	Other accounting services	15	5 031	1 105	265	86	33.7	3.2
5413	Architectural, engineering, & related services	17	8 341	4 144	1 139	139	18.5	7.5
5416	Management, scientific, & technical consulting services	13	4 349	1 821	343	46	40.3	2.4
54161	Management consulting services	9	3 938	1 668	343	46	41.3	2.6
5418	Advertising & related services	14	4 861	1 390	344	122	19.2	20.0
54189	Other services related to advertising	9	4 120	1 154	296	111	17.4	20.1
541890	Other services related to advertising	9	4 120	1 154	296	111	17.4	20.1
	EDMONSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	ELLIOTT COUNTY, KY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	ESTILL COUNTY, KY							
54	**Professional, scientific, & technical services**	**5**	**312**	**107**	**15**	**11**	**88.1**	**11.9**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAYETTE COUNTY, KY							
54	**Professional, scientific, & technical services**	**765**	**1 043 094**	**292 036**	**81 976**	**8 482**	**10.9**	**3.5**
541	Professional, scientific, & technical services	765	1 043 094	292 036	81 976	8 482	10.9	3.5
5411	Legal services	201	154 382	48 932	10 532	1 488	20.5	7.5
54111	Offices of lawyers	196	D	D	D	g	D	D
541110	Offices of lawyers	196	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	196	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	115	55 995	26 789	5 878	1 155	18.7	15.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	115	55 995	26 789	5 878	1 155	18.7	15.6
541211	Offices of certified public accountants	69	37 180	17 828	3 644	454	20.9	21.6
541213	Tax return preparation services	13	3 495	1 139	453	333	10.5	7.3
541219	Other accounting services	28	D	D	D	e	D	D
5413	Architectural, engineering, & related services	175	200 446	90 952	20 304	2 459	20.5	4.9
54131	Architectural services	45	35 419	13 937	3 007	348	16.9	.6
541310	Architectural services	45	35 419	13 937	3 007	348	16.9	.6
54133	Engineering services	103	148 149	70 915	15 945	1 888	22.6	6.3
541330	Engineering services	103	148 149	70 915	15 945	1 888	22.6	6.3
54137	Surveying & mapping (except geophysical) services	14	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	14	D	D	D	c	D	D
54138	Testing laboratories	7	D	D	D	b	D	D
541380	Testing laboratories	7	D	D	D	b	D	D
5414	Specialized design services	38	18 388	3 185	715	157	41.7	2.4
54141	Interior design services	20	D	D	D	b	D	D
541410	Interior design services	20	D	D	D	b	D	D
54143	Graphic design services	16	9 709	1 643	348	65	44.6	–
541430	Graphic design services	16	9 709	1 643	348	65	44.6	–
5414301	Graphic design services (except commercial art & medical artists)	14	D	D	D	b	D	D
5415	Computer systems design & related services	63	D	D	D	g	D	D
54151	Computer systems design & related services	63	D	D	D	g	D	D
541511	Custom computer programming services	22	D	D	D	e	D	D
541512	Computer systems design services	29	D	D	D	c	D	D
5415121	Computer systems integrators	13	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	16	D	D	D	b	D	D
541513	Computer facilities management services	4	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	81	D	D	D	e	D	D
54161	Management consulting services	60	D	D	D	e	D	D
541611	Administrative management & general management consulting service	35	D	D	D	c	D	D
54162	Environmental consulting services	6	D	D	D	b	D	D
541620	Environmental consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	15	D	D	D	b	D	D
541690	Other scientific & technical consulting services	15	D	D	D	b	D	D
5417	Scientific research & development services	6	D	D	D	c	D	D
5418	Advertising & related services	54	36 322	10 911	2 492	372	9.5	1.5
54181	Advertising agencies	26	D	D	D	c	D	D
541810	Advertising agencies	26	D	D	D	c	D	D
54189	Other services related to advertising	18	D	D	D	b	D	D
541890	Other services related to advertising	18	D	D	D	b	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	32	D	D	D	c	D	D
54192	Photographic services	24	D	D	D	b	D	D
541921	Photographic studios, portrait	19	D	D	D	b	D	D
	FLEMING COUNTY, KY							
54	**Professional, scientific, & technical services**	**7**	**1 732**	**478**	**180**	**71**	**17.7**	**25.3**
541	Professional, scientific, & technical services	7	1 732	478	180	71	17.7	25.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	FLOYD COUNTY, KY							
54	**Professional, scientific, & technical services**	**56**	**21 749**	**8 512**	**1 771**	**300**	**53.1**	**6.3**
541	Professional, scientific, & technical services	56	21 749	8 512	1 771	300	53.1	6.3
5411	Legal services	25	12 663	4 017	816	131	57.5	6.8
54111	Offices of lawyers	25	12 663	4 017	816	131	57.5	6.8
541110	Offices of lawyers	25	12 663	4 017	816	131	57.5	6.8
5411101	Offices of lawyers (except legal aid societies)	25	12 663	4 017	816	131	57.5	6.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 587	712	192	46	76.8	23.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 587	712	192	46	76.8	23.2
5413	Architectural, engineering, & related services	13	6 483	3 482	698	108	31.5	2.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FRANKLIN COUNTY, KY							
54	**Professional, scientific, & technical services**	**104**	**61 071**	**24 982**	**5 659**	**669**	**17.5**	**5.4**
541	Professional, scientific, & technical services	104	61 071	24 982	5 659	669	17.5	5.4
5411	Legal services	36	12 395	2 915	645	113	36.5	7.5
54111	Offices of lawyers	36	12 395	2 915	645	113	36.5	7.5
541110	Offices of lawyers	36	12 395	2 915	645	113	36.5	7.5
5411101	Offices of lawyers (except legal aid societies)	36	12 395	2 915	645	113	36.5	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 521	1 090	276	58	30.4	43.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 521	1 090	276	58	30.4	43.6
5413	Architectural, engineering, & related services	20	21 163	8 689	1 941	247	11.1	3.0
54133	Engineering services	11	17 453	7 588	1 709	206	5.3	–
541330	Engineering services	11	17 453	7 588	1 709	206	5.3	–
5415	Computer systems design & related services	17	20 104	11 072	2 545	200	6.4	.2
54151	Computer systems design & related services	17	20 104	11 072	2 545	200	6.4	.2
541511	Custom computer programming services	6	D	D	D	c	D	D
541512	Computer systems design services	9	D	D	D	b	D	D
	FULTON COUNTY, KY							
54	**Professional, scientific, & technical services**	**9**	**942**	**201**	**48**	**15**	**38.0**	**8.5**
541	Professional, scientific, & technical services	9	942	201	48	15	38.0	8.5
	GALLATIN COUNTY, KY							
54	**Professional, scientific, & technical services**	**3**	**446**	**115**	**24**	**6**	**100.0**	**–**
	GARRARD COUNTY, KY							
54	**Professional, scientific, & technical services**	**8**	**1 250**	**285**	**63**	**21**	**23.6**	**27.2**
541	Professional, scientific, & technical services	8	1 250	285	63	21	23.6	27.2
	GRANT COUNTY, KY							
54	**Professional, scientific, & technical services**	**18**	**2 534**	**1 009**	**248**	**51**	**58.5**	**1.3**
541	Professional, scientific, & technical services	18	2 534	1 009	248	51	58.5	1.3
	GRAVES COUNTY, KY							
54	**Professional, scientific, & technical services**	**38**	**7 925**	**2 885**	**649**	**142**	**72.0**	**.5**
541	Professional, scientific, & technical services	38	7 925	2 885	649	142	72.0	.5
5411	Legal services	14	3 294	947	167	38	64.9	–
54111	Offices of lawyers	14	3 294	947	167	38	64.9	–
541110	Offices of lawyers	14	3 294	947	167	38	64.9	–
5411101	Offices of lawyers (except legal aid societies)	14	3 294	947	167	38	64.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 724	1 333	337	68	72.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 724	1 333	337	68	72.7	–
	GRAYSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**19**	**2 740**	**941**	**215**	**57**	**59.8**	**3.7**
541	Professional, scientific, & technical services	19	2 740	941	215	57	59.8	3.7
	GREEN COUNTY, KY							
54	**Professional, scientific, & technical services**	**5**	**897**	**267**	**68**	**19**	**100.0**	**–**
541	Professional, scientific, & technical services	5	897	267	68	19	100.0	–
	GREENUP COUNTY, KY							
54	**Professional, scientific, & technical services**	**29**	**6 483**	**2 011**	**451**	**130**	**51.6**	**–**
541	Professional, scientific, & technical services	29	6 483	2 011	451	130	51.6	–
5411	Legal services	13	3 367	726	173	44	31.4	–
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
	HANCOCK COUNTY, KY							
54	**Professional, scientific, & technical services**	**8**	**826**	**143**	**41**	**17**	**66.5**	**21.2**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HARDIN COUNTY, KY							
54	**Professional, scientific, & technical services**	**109**	**34 171**	**13 017**	**3 124**	**509**	**27.8**	**11.7**
541	Professional, scientific, & technical services	109	34 171	13 017	3 124	509	27.8	11.7
5411	Legal services	41	12 849	4 002	940	153	41.0	14.8
54111	Offices of lawyers	39	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	4 811	2 063	573	128	31.1	22.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	4 811	2 063	573	128	31.1	22.6
541219	Other accounting services	9	1 802	622	116	38	46.7	15.4
5413	Architectural, engineering, & related services	14	3 285	1 346	326	67	43.0	30.5
5415	Computer systems design & related services	8	6 953	3 779	975	80	.8	.3
54151	Computer systems design & related services	8	6 953	3 779	975	80	.8	.3
5418	Advertising & related services	4	1 338	446	107	20	15.1	–
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	HARLAN COUNTY, KY							
54	**Professional, scientific, & technical services**	**34**	**11 195**	**4 784**	**1 081**	**184**	**83.3**	**2.3**
541	Professional, scientific, & technical services	34	11 195	4 784	1 081	184	83.3	2.3
5411	Legal services	19	6 711	2 773	639	83	80.1	2.0
54111	Offices of lawyers	19	6 711	2 773	639	83	80.1	2.0
541110	Offices of lawyers	19	6 711	2 773	639	83	80.1	2.0
5411101	Offices of lawyers (except legal aid societies)	19	6 711	2 773	639	83	80.1	2.0
5413	Architectural, engineering, & related services	6	2 894	1 441	310	66	86.1	–
	HARRISON COUNTY, KY							
54	**Professional, scientific, & technical services**	**13**	**1 730**	**613**	**138**	**36**	**22.3**	**21.4**
541	Professional, scientific, & technical services	13	1 730	613	138	36	22.3	21.4
	HART COUNTY, KY							
54	**Professional, scientific, & technical services**	**13**	**2 383**	**564**	**108**	**38**	**35.5**	**29.4**
541	Professional, scientific, & technical services	13	2 383	564	108	38	35.5	29.4
	HENDERSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**73**	**18 827**	**5 665**	**1 288**	**284**	**48.8**	**2.9**
541	Professional, scientific, & technical services	73	18 827	5 665	1 288	284	48.8	2.9
5411	Legal services	26	8 714	2 638	557	109	59.7	3.5
54111	Offices of lawyers	26	8 714	2 638	557	109	59.7	3.5
541110	Offices of lawyers	26	8 714	2 638	557	109	59.7	3.5
5411101	Offices of lawyers (except legal aid societies)	26	8 714	2 638	557	109	59.7	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 854	727	227	61	39.6	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 854	727	227	61	39.6	1.6
5413	Architectural, engineering, & related services	11	3 952	1 595	369	69	27.8	–
5418	Advertising & related services	6	1 386	231	51	14	21.1	–
	HENRY COUNTY, KY							
54	**Professional, scientific, & technical services**	**12**	**1 339**	**633**	**140**	**31**	**52.5**	**14.0**
541	Professional, scientific, & technical services	12	1 339	633	140	31	52.5	14.0
	HICKMAN COUNTY, KY							
54	**Professional, scientific, & technical services**	**4**	**858**	**377**	**96**	**14**	**24.1**	**53.4**
	HOPKINS COUNTY, KY							
54	**Professional, scientific, & technical services**	**69**	**23 259**	**7 723**	**1 660**	**334**	**48.5**	**4.4**
541	Professional, scientific, & technical services	69	23 259	7 723	1 660	334	48.5	4.4
5411	Legal services	30	8 514	2 208	458	92	57.7	2.6
54111	Offices of lawyers	30	8 514	2 208	458	92	57.7	2.6
541110	Offices of lawyers	30	8 514	2 208	458	92	57.7	2.6
5411101	Offices of lawyers (except legal aid societies)	30	8 514	2 208	458	92	57.7	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 031	1 626	341	72	17.4	13.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 031	1 626	341	72	17.4	13.2
5413	Architectural, engineering, & related services	14	9 246	3 459	790	152	56.7	.6
	JACKSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**4**	**280**	**130**	**34**	**7**	**100.0**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JEFFERSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**1 811**	**1 479 930**	**503 717**	**113 654**	**15 317**	**19.1**	**7.2**
541	Professional, scientific, & technical services	1 811	1 479 930	503 717	113 654	15 317	19.1	7.2
5411	Legal services	512	374 933	117 397	25 660	3 310	20.7	5.7
54111	Offices of lawyers	492	D	D	D	h	D	D
541110	Offices of lawyers	492	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	492	D	D	D	h	D	D
54119	Other legal services	20	D	D	D	b	D	D
541191	Title abstract & settlement offices	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	274	191 883	71 827	15 037	2 714	15.5	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	274	191 883	71 827	15 037	2 714	15.5	7.6
541211	Offices of certified public accountants	138	126 461	46 186	10 512	1 336	15.4	5.5
541213	Tax return preparation services	41	8 253	2 758	1 149	566	25.3	8.2
541214	Payroll services	15	43 348	16 766	1 757	490	2.5	12.7
541219	Other accounting services	80	13 821	6 117	1 619	322	50.5	10.7
5413	Architectural, engineering, & related services	261	230 877	96 333	21 450	2 422	25.0	3.7
54131	Architectural services	58	D	D	D	e	D	D
541310	Architectural services	58	D	D	D	e	D	D
54133	Engineering services	151	161 415	71 977	16 468	1 748	27.1	4.3
541330	Engineering services	151	161 415	71 977	16 468	1 748	27.1	4.3
54137	Surveying & mapping (except geophysical) services	20	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	20	D	D	D	c	D	D
54138	Testing laboratories	19	D	D	D	c	D	D
541380	Testing laboratories	19	D	D	D	c	D	D
5414	Specialized design services	94	50 201	13 622	2 847	456	24.6	1.1
54141	Interior design services	32	D	D	D	b	D	D
541410	Interior design services	32	D	D	D	b	D	D
54143	Graphic design services	58	D	D	D	e	D	D
541430	Graphic design services	58	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists)	49	D	D	D	e	D	D
5415	Computer systems design & related services	168	215 849	64 293	14 695	1 653	13.8	3.5
54151	Computer systems design & related services	168	215 849	64 293	14 695	1 653	13.8	3.5
541511	Custom computer programming services	67	D	D	D	f	D	D
541512	Computer systems design services	83	D	D	D	f	D	D
5415121	Computer systems integrators	42	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	41	D	D	D	c	D	D
541519	Other computer related services	14	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	255	D	D	D	g	D	D
54161	Management consulting services	208	116 062	51 141	12 750	1 163	23.8	32.4
541611	Administrative management & general management consulting service	83	32 175	15 631	4 176	301	31.0	11.2
541612	Human resources & executive search consulting services	43	46 981	25 723	6 287	608	10.2	68.6
5416123	Human resources & personnel management consulting	28	D	D	D	f	D	D
541613	Marketing consulting services	56	D	D	D	c	D	D
541618	Other management consulting services	14	D	D	D	c	D	D
54162	Environmental consulting services	19	D	D	D	b	D	D
541620	Environmental consulting services	19	D	D	D	b	D	D
54169	Other scientific & technical consulting services	28	D	D	D	b	D	D
541690	Other scientific & technical consulting services	28	D	D	D	b	D	D
5417	Scientific research & development services	12	D	D	D	c	D	D
5418	Advertising & related services	157	D	D	D	g	D	D
54181	Advertising agencies	61	D	D	D	f	D	D
541810	Advertising agencies	61	D	D	D	f	D	D
54182	Public relations agencies	13	D	D	D	b	D	D
541820	Public relations agencies	13	D	D	D	b	D	D
54184	Media representatives	13	16 066	7 326	1 702	159	.9	6.8
541840	Media representatives	13	16 066	7 326	1 702	159	.9	6.8
5418402	Publishers' advertising representatives	8	15 263	7 055	1 626	150	.2	5.4
54185	Display advertising	8	D	D	D	e	D	D
541850	Display advertising	8	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	2	D	D	D	e	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	11	D	D	D	f	D	D
541860	Direct mail advertising	11	D	D	D	f	D	D
54189	Other services related to advertising	47	D	D	D	e	D	D
541890	Other services related to advertising	47	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	31	D	D	D	c	D	D
5418903	Sign painting & lettering shop	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	78	D	D	D	f	D	D
54191	Marketing research & public opinion polling	18	D	D	D	f	D	D
541910	Marketing research & public opinion polling	18	D	D	D	f	D	D
54192	Photographic services	50	D	D	D	c	D	D
541921	Photographic studios, portrait	39	D	D	D	c	D	D
541922	Commercial photography	11	2 218	633	149	31	49.5	18.7

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JESSAMINE COUNTY, KY							
54	**Professional, scientific, & technical services**	**48**	**10 595**	**3 334**	**749**	**173**	**60.8**	**2.2**
541	Professional, scientific, & technical services	48	10 595	3 334	749	173	60.8	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	4 643	1 352	307	45	69.8	–
	JOHNSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**34**	**14 216**	**3 580**	**867**	**189**	**62.6**	**1.2**
541	Professional, scientific, & technical services	34	14 216	3 580	867	189	62.6	1.2
5411	Legal services	18	9 530	1 418	381	82	67.9	1.4
54111	Offices of lawyers	18	9 530	1 418	381	82	67.9	1.4
541110	Offices of lawyers	18	9 530	1 418	381	82	67.9	1.4
5411101	Offices of lawyers (except legal aid societies)	18	9 530	1 418	381	82	67.9	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	2 898	1 477	328	61	60.8	–
	KENTON COUNTY, KY							
54	**Professional, scientific, & technical services**	**263**	**162 333**	**71 142**	**15 925**	**2 441**	**20.7**	**4.7**
541	Professional, scientific, & technical services	263	162 333	71 142	15 925	2 441	20.7	4.7
5411	Legal services	101	53 248	21 251	4 507	563	19.8	5.1
54111	Offices of lawyers	95	D	D	D	f	D	D
541110	Offices of lawyers	95	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	95	D	D	D	f	D	D
54119	Other legal services	6	D	D	D	b	D	D
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	15 286	8 837	2 162	625	20.0	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	15 286	8 837	2 162	625	20.0	10.0
541211	Offices of certified public accountants	25	11 446	7 146	1 626	183	20.2	9.2
541213	Tax return preparation services	3	D	D	D	e	D	D
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	39	25 677	12 694	2 441	331	41.3	1.2
54133	Engineering services	25	17 033	9 393	1 784	246	46.6	.8
541330	Engineering services	25	17 033	9 393	1 784	246	46.6	.8
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5414	Specialized design services	9	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	b	D	D
5415	Computer systems design & related services	21	10 752	5 341	1 330	120	26.1	4.4
54151	Computer systems design & related services	21	10 752	5 341	1 330	120	26.1	4.4
541511	Custom computer programming services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	7 776	3 348	660	69	53.0	10.6
54161	Management consulting services	18	D	D	D	b	D	D
5418	Advertising & related services	15	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	f	D	D
54191	Marketing research & public opinion polling	3	D	D	D	f	D	D
541910	Marketing research & public opinion polling	3	D	D	D	f	D	D
	KNOTT COUNTY, KY							
54	**Professional, scientific, & technical services**	**14**	**2 765**	**1 152**	**217**	**47**	**64.6**	**33.5**
541	Professional, scientific, & technical services	14	2 765	1 152	217	47	64.6	33.5
	KNOX COUNTY, KY							
54	**Professional, scientific, & technical services**	**28**	**14 890**	**6 135**	**1 384**	**196**	**69.4**	**14.5**
541	Professional, scientific, & technical services	28	14 890	6 135	1 384	196	69.4	14.5
5411	Legal services	13	3 447	1 173	177	42	40.6	–
54111	Offices of lawyers	13	3 447	1 173	177	42	40.6	–
541110	Offices of lawyers	13	3 447	1 173	177	42	40.6	–
5411101	Offices of lawyers (except legal aid societies)	13	3 447	1 173	177	42	40.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 583	547	134	40	74.9	14.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 583	547	134	40	74.9	14.2
5417	Scientific research & development services	2	D	D	D	b	D	D
	LARUE COUNTY, KY							
54	**Professional, scientific, & technical services**	**16**	**2 081**	**796**	**114**	**30**	**65.2**	**4.7**
541	Professional, scientific, & technical services	16	2 081	796	114	30	65.2	4.7

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAUREL COUNTY, KY							
54	**Professional, scientific, & technical services**	**60**	**18 586**	**4 725**	**1 143**	**246**	**45.5**	**31.4**
541	Professional, scientific, & technical services	60	18 586	4 725	1 143	246	45.5	31.4
5411	Legal services	36	14 171	3 295	822	161	43.1	34.5
54111	Offices of lawyers	35	D	D	D	c	D	D
541110	Offices of lawyers	35	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 452	818	200	46	50.1	37.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 452	818	200	46	50.1	37.1
	LAWRENCE COUNTY, KY							
54	**Professional, scientific, & technical services**	**10**	**2 465**	**848**	**211**	**34**	**28.8**	**3.6**
541	Professional, scientific, & technical services	10	2 465	848	211	34	28.8	3.6
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	LEE COUNTY, KY							
54	**Professional, scientific, & technical services**	**5**	**327**	**51**	**12**	**8**	**83.2**	**–**
	LESLIE COUNTY, KY							
54	**Professional, scientific, & technical services**	**10**	**4 354**	**654**	**152**	**47**	**89.2**	**9.9**
541	Professional, scientific, & technical services	10	4 354	654	152	47	89.2	9.9
5411	Legal services	8	D	D	D	b	D	D
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
	LETCHER COUNTY, KY							
54	**Professional, scientific, & technical services**	**27**	**9 525**	**3 222**	**641**	**169**	**50.4**	**.5**
541	Professional, scientific, & technical services	27	9 525	3 222	641	169	50.4	.5
5413	Architectural, engineering, & related services	7	6 585	2 693	518	127	46.3	–
	LEWIS COUNTY, KY							
54	**Professional, scientific, & technical services**	**6**	**858**	**331**	**78**	**27**	**80.4**	**–**
	LINCOLN COUNTY, KY							
54	**Professional, scientific, & technical services**	**19**	**4 842**	**1 706**	**402**	**65**	**33.2**	**2.6**
541	Professional, scientific, & technical services	19	4 842	1 706	402	65	33.2	2.6
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	LIVINGSTON COUNTY, KY							
54	**Professional, scientific, & technical services**	**9**	**1 337**	**417**	**70**	**31**	**58.9**	**35.5**
541	Professional, scientific, & technical services	9	1 337	417	70	31	58.9	35.5
	LOGAN COUNTY, KY							
54	**Professional, scientific, & technical services**	**23**	**5 063**	**1 750**	**415**	**83**	**36.1**	**3.0**
541	Professional, scientific, & technical services	23	5 063	1 750	415	83	36.1	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	1 395	623	162	23	29.6	–
	LYON COUNTY, KY							
54	**Professional, scientific, & technical services**	**10**	**875**	**282**	**60**	**24**	**40.2**	**25.6**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MCCRACKEN COUNTY, KY							
54	**Professional, scientific, & technical services**	**133**	**67 341**	**21 786**	**5 291**	**947**	**45.7**	**1.4**
541	Professional, scientific, & technical services	133	67 341	21 786	5 291	947	45.7	1.4
5411	Legal services	50	22 452	5 984	1 576	227	37.6	2.5
54111	Offices of lawyers	49	D	D	D	c	D	D
541110	Offices of lawyers	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	11 183	4 664	1 126	208	28.8	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	11 183	4 664	1 126	208	28.8	.1
541211	Offices of certified public accountants	17	9 090	3 962	912	115	32.9	.1
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	26	19 466	7 598	1 854	298	50.9	1.0
54133	Engineering services	14	14 035	5 250	1 183	191	58.9	–
541330	Engineering services	14	14 035	5 250	1 183	191	58.9	–
5418	Advertising & related services	5	4 596	1 332	274	60	47.5	1.3
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418903	Sign painting & lettering shop	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	c	D	D
54192	Photographic services	8	4 970	973	235	100	77.9	–
541921	Photographic studios, portrait	8	4 970	973	235	100	77.9	–
	MCCREARY COUNTY, KY							
54	**Professional, scientific, & technical services**	**7**	**690**	**190**	**50**	**23**	**57.7**	**4.3**
	MCLEAN COUNTY, KY							
54	**Professional, scientific, & technical services**	**8**	**877**	**226**	**60**	**18**	**85.7**	**–**
541	Professional, scientific, & technical services	8	877	226	60	18	85.7	–
	MADISON COUNTY, KY							
54	**Professional, scientific, & technical services**	**77**	**14 716**	**4 583**	**1 015**	**273**	**41.6**	**6.4**
541	Professional, scientific, & technical services	77	14 716	4 583	1 015	273	41.6	6.4
5411	Legal services	30	6 774	1 816	344	72	32.5	8.3
54111	Offices of lawyers	29	D	D	D	b	D	D
541110	Offices of lawyers	29	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	3 178	1 262	343	107	44.9	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	3 178	1 262	343	107	44.9	8.9
	MAGOFFIN COUNTY, KY							
54	**Professional, scientific, & technical services**	**12**	**5 573**	**1 833**	**431**	**72**	**43.2**	**3.1**
541	Professional, scientific, & technical services	12	5 573	1 833	431	72	43.2	3.1
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	MARION COUNTY, KY							
54	**Professional, scientific, & technical services**	**19**	**5 116**	**1 685**	**414**	**78**	**55.2**	**3.7**
541	Professional, scientific, & technical services	19	5 116	1 685	414	78	55.2	3.7
5411	Legal services	8	3 097	1 172	264	49	27.0	5.2
54111	Offices of lawyers	8	3 097	1 172	264	49	27.0	5.2
541110	Offices of lawyers	8	3 097	1 172	264	49	27.0	5.2
5411101	Offices of lawyers (except legal aid societies)	8	3 097	1 172	264	49	27.0	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 079	369	119	20	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 079	369	119	20	100.0	–
	MARSHALL COUNTY, KY							
54	**Professional, scientific, & technical services**	**37**	**12 822**	**6 421**	**1 556**	**224**	**44.9**	**3.0**
541	Professional, scientific, & technical services	37	12 822	6 421	1 556	224	44.9	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 060	371	123	46	68.8	23.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 060	371	123	46	68.8	23.7
5413	Architectural, engineering, & related services	10	7 758	4 610	1 104	119	34.3	–
	MARTIN COUNTY, KY							
54	**Professional, scientific, & technical services**	**13**	**2 528**	**585**	**100**	**31**	**91.5**	**2.7**
541	Professional, scientific, & technical services	13	2 528	585	100	31	91.5	2.7
	MASON COUNTY, KY							
54	**Professional, scientific, & technical services**	**20**	**4 170**	**1 419**	**307**	**72**	**86.9**	**3.6**
541	Professional, scientific, & technical services	20	4 170	1 419	307	72	86.9	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	915	395	101	20	83.7	16.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	915	395	101	20	83.7	16.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MEADE COUNTY, KY							
54	**Professional, scientific, & technical services**	**10**	**1 613**	**463**	**99**	**36**	**51.6**	**–**
541	Professional, scientific, & technical services	10	1 613	463	99	36	51.6	–
	MENIFEE COUNTY, KY							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MERCER COUNTY, KY							
54	**Professional, scientific, & technical services**	**24**	**3 662**	**1 024**	**242**	**52**	**46.6**	**15.0**
541	Professional, scientific, & technical services	24	3 662	1 024	242	52	46.6	15.0
	METCALFE COUNTY, KY							
54	**Professional, scientific, & technical services**	**6**	**371**	**108**	**28**	**9**	**73.6**	**26.4**
	MONROE COUNTY, KY							
54	**Professional, scientific, & technical services**	**7**	**786**	**136**	**35**	**14**	**81.3**	**–**
	MONTGOMERY COUNTY, KY							
54	**Professional, scientific, & technical services**	**23**	**5 942**	**1 648**	**425**	**101**	**47.1**	**4.5**
541	Professional, scientific, & technical services	23	5 942	1 648	425	101	47.1	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 826	592	181	40	38.2	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 826	592	181	40	38.2	7.1
	MORGAN COUNTY, KY							
54	**Professional, scientific, & technical services**	**9**	**922**	**234**	**63**	**23**	**58.5**	**.5**
541	Professional, scientific, & technical services	9	922	234	63	23	58.5	.5
	MUHLENBERG COUNTY, KY							
54	**Professional, scientific, & technical services**	**38**	**6 008**	**2 124**	**554**	**148**	**80.6**	**4.1**
541	Professional, scientific, & technical services	38	6 008	2 124	554	148	80.6	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 156	348	125	36	88.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 156	348	125	36	88.3	–
	NELSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**46**	**11 506**	**3 231**	**969**	**181**	**44.5**	**7.6**
541	Professional, scientific, & technical services	46	11 506	3 231	969	181	44.5	7.6
5411	Legal services	20	3 421	938	210	55	74.5	5.3
54111	Offices of lawyers	20	3 421	938	210	55	74.5	5.3
541110	Offices of lawyers	20	3 421	938	210	55	74.5	5.3
5411101	Offices of lawyers (except legal aid societies)	20	3 421	938	210	55	74.5	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 178	460	164	52	71.6	25.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 178	460	164	52	71.6	25.8
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D
541921	Photographic studios, portrait	2	D	D	D	a	D	D
	NICHOLAS COUNTY, KY							
54	**Professional, scientific, & technical services**	**4**	**330**	**83**	**15**	**6**	**54.5**	**–**
	OHIO COUNTY, KY							
54	**Professional, scientific, & technical services**	**23**	**4 456**	**1 353**	**286**	**75**	**39.9**	**–**
541	Professional, scientific, & technical services	23	4 456	1 353	286	75	39.9	–
	OLDHAM COUNTY, KY							
54	**Professional, scientific, & technical services**	**78**	**23 218**	**9 296**	**1 919**	**261**	**49.5**	**7.8**
541	Professional, scientific, & technical services	78	23 218	9 296	1 919	261	49.5	7.8
5411	Legal services	11	2 930	976	207	58	23.4	15.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	7 706	2 517	600	71	49.9	3.6
5416	Management, scientific, & technical consulting services	20	7 599	3 882	719	51	44.9	1.7
54161	Management consulting services	15	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OWEN COUNTY, KY							
54	**Professional, scientific, & technical services**	**5**	**2 372**	**1 363**	**338**	**25**	**15.2**	**–**
541	Professional, scientific, & technical services	5	2 372	1 363	338	25	15.2	–
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	OWSLEY COUNTY, KY							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	PENDLETON COUNTY, KY							
54	**Professional, scientific, & technical services**	**8**	**653**	**187**	**41**	**12**	**100.0**	**–**
	PERRY COUNTY, KY							
54	**Professional, scientific, & technical services**	**54**	**14 060**	**5 926**	**1 547**	**211**	**46.4**	**10.2**
541	Professional, scientific, & technical services	54	14 060	5 926	1 547	211	46.4	10.2
5411	Legal services	20	6 673	2 548	664	77	42.3	13.2
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 207	818	211	47	52.8	22.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 207	818	211	47	52.8	22.3
5413	Architectural, engineering, & related services	11	2 462	1 072	250	53	63.4	2.4
	PIKE COUNTY, KY							
54	**Professional, scientific, & technical services**	**102**	**49 282**	**19 603**	**4 195**	**627**	**30.1**	**3.9**
541	Professional, scientific, & technical services	102	49 282	19 603	4 195	627	30.1	3.9
5411	Legal services	39	25 486	8 976	1 924	261	29.6	2.7
54111	Offices of lawyers	38	D	D	D	e	D	D
541110	Offices of lawyers	38	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	6 089	2 148	530	105	44.0	12.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	6 089	2 148	530	105	44.0	12.5
541211	Offices of certified public accountants	14	4 340	1 575	390	71	38.3	3.6
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	11 951	6 306	1 336	218	13.9	.3
5416	Management, scientific, & technical consulting services	11	4 599	1 839	321	23	57.4	7.2
54161	Management consulting services	8	3 710	1 625	273	19	69.6	–
	POWELL COUNTY, KY							
54	**Professional, scientific, & technical services**	**6**	**485**	**98**	**22**	**10**	**82.9**	**17.1**
	PULASKI COUNTY, KY							
54	**Professional, scientific, & technical services**	**79**	**29 193**	**11 143**	**2 767**	**686**	**33.4**	**7.7**
541	Professional, scientific, & technical services	79	29 193	11 143	2 767	686	33.4	7.7
5411	Legal services	29	7 822	1 503	351	75	62.2	9.2
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	4 181	1 482	395	86	70.2	11.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	4 181	1 482	395	86	70.2	11.7
5413	Architectural, engineering, & related services	8	1 960	451	103	27	87.8	12.2
5419	Other professional, scientific, & technical services	5	D	D	D	e	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	e	D	D
	ROBERTSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	ROCKCASTLE COUNTY, KY							
54	**Professional, scientific, & technical services**	**11**	**1 709**	**438**	**109**	**36**	**49.4**	**7.0**
541	Professional, scientific, & technical services	11	1 709	438	109	36	49.4	7.0
	ROWAN COUNTY, KY							
54	**Professional, scientific, & technical services**	**18**	**2 939**	**1 136**	**317**	**70**	**63.5**	**1.8**
541	Professional, scientific, & technical services	18	2 939	1 136	317	70	63.5	1.8

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RUSSELL COUNTY, KY							
54	**Professional, scientific, & technical services**	**16**	**2 675**	**622**	**132**	**40**	**61.1**	**13.5**
541	Professional, scientific, & technical services	16	2 675	622	132	40	61.1	13.5
	SCOTT COUNTY, KY							
54	**Professional, scientific, & technical services**	**44**	**52 521**	**4 733**	**1 100**	**182**	**7.1**	**.3**
541	Professional, scientific, & technical services	44	52 521	4 733	1 100	182	7.1	.3
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
54133	Engineering services	7	D	D	D	b	D	D
541330	Engineering services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
54161	Management consulting services	5	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
	SHELBY COUNTY, KY							
54	**Professional, scientific, & technical services**	**49**	**9 336**	**3 329**	**721**	**129**	**45.8**	**7.1**
541	Professional, scientific, & technical services	49	9 336	3 329	721	129	45.8	7.1
5411	Legal services	14	2 995	914	185	34	32.9	16.0
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 011	439	115	28	83.4	16.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 011	439	115	28	83.4	16.6
5413	Architectural, engineering, & related services	10	2 422	869	187	33	42.2	–
	SIMPSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**16**	**3 544**	**1 013**	**182**	**63**	**47.9**	**5.2**
541	Professional, scientific, & technical services	16	3 544	1 013	182	63	47.9	5.2
	SPENCER COUNTY, KY							
54	**Professional, scientific, & technical services**	**7**	**1 225**	**286**	**76**	**21**	**59.3**	**–**
541	Professional, scientific, & technical services	7	1 225	286	76	21	59.3	–
	TAYLOR COUNTY, KY							
54	**Professional, scientific, & technical services**	**40**	**5 673**	**1 650**	**221**	**62**	**68.7**	**18.7**
541	Professional, scientific, & technical services	40	5 673	1 650	221	62	68.7	18.7
	TODD COUNTY, KY							
54	**Professional, scientific, & technical services**	**10**	**1 348**	**521**	**97**	**34**	**81.2**	**18.8**
541	Professional, scientific, & technical services	10	1 348	521	97	34	81.2	18.8
	TRIGG COUNTY, KY							
54	**Professional, scientific, & technical services**	**8**	**2 386**	**914**	**217**	**37**	**51.8**	**–**
541	Professional, scientific, & technical services	8	2 386	914	217	37	51.8	–
	TRIMBLE COUNTY, KY							
54	**Professional, scientific, & technical services**	**3**	**635**	**93**	**21**	**5**	**9.3**	**90.7**
	UNION COUNTY, KY							
54	**Professional, scientific, & technical services**	**13**	**2 112**	**621**	**144**	**41**	**45.5**	**5.6**
541	Professional, scientific, & technical services	13	2 112	621	144	41	45.5	5.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WARREN COUNTY, KY							
54	**Professional, scientific, & technical services**	**146**	**58 096**	**20 199**	**4 650**	**946**	**35.0**	**5.5**
541	Professional, scientific, & technical services	146	58 096	20 199	4 650	946	35.0	5.5
5411	Legal services	56	30 804	10 181	2 304	402	28.5	5.2
54111	Offices of lawyers	56	30 804	10 181	2 304	402	28.5	5.2
541110	Offices of lawyers	56	30 804	10 181	2 304	402	28.5	5.2
5411101	Offices of lawyers (except legal aid societies)	56	30 804	10 181	2 304	402	28.5	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	12 361	4 494	1 255	289	34.0	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	12 361	4 494	1 255	289	34.0	3.0
541211	Offices of certified public accountants	15	9 863	3 615	909	140	28.3	–
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	4 557	1 986	416	85	42.7	13.3
5416	Management, scientific, & technical consulting services	17	3 884	1 398	218	36	95.0	–
5418	Advertising & related services	12	2 406	909	212	55	11.0	24.9
5419	Other professional, scientific, & technical services	11	3 248	1 107	218	70	34.2	–
54192	Photographic services	11	3 248	1 107	218	70	34.2	–
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	WASHINGTON COUNTY, KY							
54	**Professional, scientific, & technical services**	**11**	**1 993**	**398**	**90**	**25**	**75.2**	**22.0**
541	Professional, scientific, & technical services	11	1 993	398	90	25	75.2	22.0
	WAYNE COUNTY, KY							
54	**Professional, scientific, & technical services**	**20**	**2 856**	**731**	**170**	**44**	**71.4**	**25.5**
541	Professional, scientific, & technical services	20	2 856	731	170	44	71.4	25.5
	WEBSTER COUNTY, KY							
54	**Professional, scientific, & technical services**	**10**	**1 291**	**348**	**79**	**28**	**53.0**	**13.6**
541	Professional, scientific, & technical services	10	1 291	348	79	28	53.0	13.6
	WHITLEY COUNTY, KY							
54	**Professional, scientific, & technical services**	**39**	**9 176**	**2 855**	**631**	**130**	**61.0**	**–**
541	Professional, scientific, & technical services	39	9 176	2 855	631	130	61.0	–
5411	Legal services	16	4 328	773	165	48	91.5	–
54111	Offices of lawyers	16	4 328	773	165	48	91.5	–
541110	Offices of lawyers	16	4 328	773	165	48	91.5	–
5411101	Offices of lawyers (except legal aid societies)	16	4 328	773	165	48	91.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 459	1 056	240	47	50.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 459	1 056	240	47	50.9	–
	WOLFE COUNTY, KY							
54	**Professional, scientific, & technical services**	**4**	**564**	**107**	**18**	**7**	**39.7**	**49.6**
	WOODFORD COUNTY, KY							
54	**Professional, scientific, & technical services**	**37**	**9 886**	**2 942**	**650**	**124**	**35.1**	**5.5**
541	Professional, scientific, & technical services	37	9 886	2 942	650	124	35.1	5.5
5411	Legal services	14	3 732	1 064	233	46	38.2	–
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	1 791	700	151	21	55.9	2.6

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALEXANDRIA, KY							
54	**Professional, scientific, & technical services**	**7**	**810**	**151**	**39**	**10**	**61.2**	**–**
	ASHLAND, KY							
54	**Professional, scientific, & technical services**	**84**	**48 249**	**24 303**	**4 298**	**526**	**24.8**	**1.5**
541	Professional, scientific, & technical services	84	48 249	24 303	4 298	526	24.8	1.5
5411	Legal services	35	12 008	3 195	713	127	39.6	5.0
54111	Offices of lawyers	35	12 008	3 195	713	127	39.6	5.0
541110	Offices of lawyers	35	12 008	3 195	713	127	39.6	5.0
5411101	Offices of lawyers (except legal aid societies)	35	12 008	3 195	713	127	39.6	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	c	D	D
541211	Offices of certified public accountants	11	D	D	D	c	D	D
5413	Architectural, engineering, & related services	10	21 731	14 461	2 276	189	5.9	.1
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	BARBOURVILLE, KY							
54	**Professional, scientific, & technical services**	**22**	**14 049**	**5 806**	**1 320**	**177**	**71.3**	**14.1**
541	Professional, scientific, & technical services	22	14 049	5 806	1 320	177	71.3	14.1
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D
	BARDSTOWN, KY							
54	**Professional, scientific, & technical services**	**37**	**9 601**	**2 771**	**880**	**165**	**47.9**	**8.2**
541	Professional, scientific, & technical services	37	9 601	2 771	880	165	47.9	8.2
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 178	460	164	52	71.6	25.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 178	460	164	52	71.6	25.8
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D
541921	Photographic studios, portrait	2	D	D	D	a	D	D
	BEAVER DAM, KY							
54	**Professional, scientific, & technical services**	**7**	**1 088**	**443**	**59**	**21**	**44.8**	**–**
541	Professional, scientific, & technical services	7	1 088	443	59	21	44.8	–
	BELLEVUE, KY							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BENTON, KY							
54	**Professional, scientific, & technical services**	**21**	**4 325**	**1 644**	**404**	**84**	**56.6**	**7.8**
541	Professional, scientific, & technical services	21	4 325	1 644	404	84	56.6	7.8
	BEREA, KY							
54	**Professional, scientific, & technical services**	**13**	**2 962**	**703**	**158**	**44**	**62.2**	**.2**
541	Professional, scientific, & technical services	13	2 962	703	158	44	62.2	.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOWLING GREEN, KY							
54	**Professional, scientific, & technical services**	**130**	**53 125**	**18 395**	**4 259**	**869**	**32.7**	**6.0**
541	Professional, scientific, & technical services	130	53 125	18 395	4 259	869	32.7	6.0
5411	Legal services	56	30 804	10 181	2 304	402	28.5	5.2
54111	Offices of lawyers	56	30 804	10 181	2 304	402	28.5	5.2
541110	Offices of lawyers	56	30 804	10 181	2 304	402	28.5	5.2
5411101	Offices of lawyers (except legal aid societies)	56	30 804	10 181	2 304	402	28.5	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	11 004	3 891	1 109	257	35.8	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	11 004	3 891	1 109	257	35.8	3.4
541211	Offices of certified public accountants	13	D	D	D	c	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	2 751	1 140	245	58	33.3	22.0
5418	Advertising & related services	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	CALVERT CITY, KY							
54	**Professional, scientific, & technical services**	**3**	**549**	**201**	**58**	**13**	**D**	**–**
	CAMPBELLSVILLE, KY							
54	**Professional, scientific, & technical services**	**35**	**5 422**	**1 585**	**203**	**58**	**68.4**	**19.5**
541	Professional, scientific, & technical services	35	5 422	1 585	203	58	68.4	19.5
	CARROLLTON, KY							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	CENTRAL CITY, KY							
54	**Professional, scientific, & technical services**	**16**	**2 914**	**1 139**	**269**	**65**	**84.9**	**1.7**
541	Professional, scientific, & technical services	16	2 914	1 139	269	65	84.9	1.7
	COLD SPRING, KY							
54	**Professional, scientific, & technical services**	**8**	**2 428**	**1 021**	**215**	**38**	**43.5**	**–**
541	Professional, scientific, & technical services	8	2 428	1 021	215	38	43.5	–
	COLUMBIA, KY							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
	CORBIN, KY *							
54	**Professional, scientific, & technical services**	**28**	**7 948**	**2 622**	**573**	**116**	**60.0**	**2.2**
541	Professional, scientific, & technical services	28	7 948	2 622	573	116	60.0	2.2
5411	Legal services	14	4 059	750	156	43	98.5	–
54111	Offices of lawyers	14	4 059	750	156	43	98.5	–
541110	Offices of lawyers	14	4 059	750	156	43	98.5	–
5411101	Offices of lawyers (except legal aid societies)	14	4 059	750	156	43	98.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 716	863	196	38	35.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 716	863	196	38	35.9	–
	CORBIN, KY (KNOX COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	CORBIN, KY (WHITLEY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**25**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	25	D	D	D	c	D	D
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 716	863	196	38	35.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 716	863	196	38	35.9	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COVINGTON, KY							
54	**Professional, scientific, & technical services**	**100**	**76 990**	**31 393**	**7 376**	**754**	**13.9**	**4.1**
541	Professional, scientific, & technical services	100	76 990	31 393	7 376	754	13.9	4.1
5411	Legal services	58	29 826	11 953	2 409	303	18.5	6.9
54111	Offices of lawyers	58	29 826	11 953	2 409	303	18.5	6.9
541110	Offices of lawyers	58	29 826	11 953	2 409	303	18.5	6.9
5411101	Offices of lawyers (except legal aid societies)	58	29 826	11 953	2 409	303	18.5	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 407	781	167	25	15.3	55.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 407	781	167	25	15.3	55.4
5413	Architectural, engineering, & related services	11	7 997	3 821	785	96	24.7	–
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
54191	Marketing research & public opinion polling	1	D	D	D	c	D	D
541910	Marketing research & public opinion polling	1	D	D	D	c	D	D
	CRESCENT SPRINGS, KY							
54	**Professional, scientific, & technical services**	**12**	**5 234**	**2 322**	**485**	**63**	**70.6**	**9.9**
541	Professional, scientific, & technical services	12	5 234	2 322	485	63	70.6	9.9
5413	Architectural, engineering, & related services	6	2 519	1 210	215	36	78.5	5.6
	CRESTVIEW HILLS, KY							
54	**Professional, scientific, & technical services**	**16**	**14 355**	**5 583**	**1 045**	**418**	**16.5**	**–**
541	Professional, scientific, & technical services	16	14 355	5 583	1 045	418	16.5	–
5411	Legal services	9	D	D	D	b	D	D
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	e	D	D
	CUMBERLAND, KY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	CYNTHIANA, KY							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	DANVILLE, KY							
54	**Professional, scientific, & technical services**	**42**	**16 564**	**5 791**	**1 459**	**199**	**52.9**	**2.6**
541	Professional, scientific, & technical services	42	16 564	5 791	1 459	199	52.9	2.6
5411	Legal services	14	3 252	1 013	234	39	29.6	9.1
54111	Offices of lawyers	14	3 252	1 013	234	39	29.6	9.1
541110	Offices of lawyers	14	3 252	1 013	234	39	29.6	9.1
5411101	Offices of lawyers (except legal aid societies)	14	3 252	1 013	234	39	29.6	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	DAWSON SPRINGS, KY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	DOUGLASS HILLS, KY							
54	**Professional, scientific, & technical services**	**6**	**955**	**361**	**82**	**9**	**100.0**	**–**
541	Professional, scientific, & technical services	6	955	361	82	9	100.0	–
	EDGEWOOD, KY							
54	**Professional, scientific, & technical services**	**22**	**6 844**	**2 822**	**671**	**86**	**31.5**	**.9**
541	Professional, scientific, & technical services	22	6 844	2 822	671	86	31.5	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 691	923	246	21	22.5	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 691	923	246	21	22.5	1.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ELIZABETHTOWN, KY							
54	**Professional, scientific, & technical services**	**69**	**15 485**	**6 050**	**1 442**	**260**	**46.1**	**6.9**
541	Professional, scientific, & technical services	69	15 485	6 050	1 442	260	46.1	6.9
5411	Legal services	31	7 483	2 636	626	100	58.1	3.1
54111	Offices of lawyers	29	D	D	D	b	D	D
541110	Offices of lawyers	29	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 893	1 788	461	82	24.5	18.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 893	1 788	461	82	24.5	18.2
541219	Other accounting services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	ELSMERE, KY							
54	**Professional, scientific, & technical services**	**3**	**1 931**	**568**	**89**	**27**	**D**	**–**
541	Professional, scientific, & technical services	3	1 931	568	89	27	D	–
	ERLANGER, KY							
54	**Professional, scientific, & technical services**	**30**	**19 311**	**8 288**	**1 755**	**585**	**20.9**	**8.5**
541	Professional, scientific, & technical services	30	19 311	8 288	1 755	585	20.9	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 800	1 185	414	400	14.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 800	1 185	414	400	14.5	–
541213	Tax return preparation services	2	D	D	D	e	D	D
5413	Architectural, engineering, & related services	6	9 678	5 551	989	130	16.3	–
5414	Specialized design services	2	D	D	D	a	D	D
	FALMOUTH, KY							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	FLATWOODS, KY							
54	**Professional, scientific, & technical services**	**6**	**1 055**	**452**	**93**	**23**	**51.5**	**–**
541	Professional, scientific, & technical services	6	1 055	452	93	23	51.5	–
	FLEMINGSBURG, KY							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	FLORENCE, KY							
54	**Professional, scientific, & technical services**	**78**	**61 446**	**23 965**	**4 524**	**553**	**35.1**	**11.9**
541	Professional, scientific, & technical services	78	61 446	23 965	4 524	553	35.1	11.9
5411	Legal services	28	10 946	5 234	858	112	33.7	1.0
54111	Offices of lawyers	28	10 946	5 234	858	112	33.7	1.0
541110	Offices of lawyers	28	10 946	5 234	858	112	33.7	1.0
5411101	Offices of lawyers (except legal aid societies)	28	10 946	5 234	858	112	33.7	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	18 879	7 259	935	181	5.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	18 879	7 259	935	181	5.7	–
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	14 710	5 911	1 513	63	74.6	2.7
54161	Management consulting services	6	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	FORT MITCHELL, KY							
54	**Professional, scientific, & technical services**	**31**	**19 546**	**10 404**	**2 324**	**245**	**19.3**	**5.1**
541	Professional, scientific, & technical services	31	19 546	10 404	2 324	245	19.3	5.1
5411	Legal services	11	6 021	2 491	544	62	10.6	.6
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	5 020	3 621	724	80	19.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	5 020	3 621	724	80	19.8	–
541211	Offices of certified public accountants	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5415	Computer systems design & related services	5	5 252	3 293	813	56	12.1	–
54151	Computer systems design & related services	5	5 252	3 293	813	56	12.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FORT THOMAS, KY							
54	**Professional, scientific, & technical services**	**40**	**6 561**	**2 150**	**483**	**101**	**52.5**	**19.0**
541	Professional, scientific, & technical services	40	6 561	2 150	483	101	52.5	19.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 486	766	177	36	71.8	28.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 486	766	177	36	71.8	28.2
	FORT WRIGHT, KY							
54	**Professional, scientific, & technical services**	**18**	**7 645**	**3 849**	**818**	**96**	**18.1**	**11.2**
541	Professional, scientific, & technical services	18	7 645	3 849	818	96	18.1	11.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 497	2 055	529	64	17.1	13.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 497	2 055	529	64	17.1	13.4
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
	FRANKFORT, KY							
54	**Professional, scientific, & technical services**	**95**	**59 454**	**24 667**	**5 592**	**655**	**16.9**	**5.3**
541	Professional, scientific, & technical services	95	59 454	24 667	5 592	655	16.9	5.3
5411	Legal services	34	D	D	D	c	D	D
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	D	D	D	c	D	D
54133	Engineering services	11	17 453	7 588	1 709	206	5.3	–
541330	Engineering services	11	17 453	7 588	1 709	206	5.3	–
5415	Computer systems design & related services	15	D	D	D	c	D	D
54151	Computer systems design & related services	15	D	D	D	c	D	D
541511	Custom computer programming services	6	D	D	D	c	D	D
541512	Computer systems design services	8	D	D	D	b	D	D
	FRANKLIN, KY							
54	**Professional, scientific, & technical services**	**13**	**3 017**	**854**	**143**	**48**	**38.8**	**6.1**
541	Professional, scientific, & technical services	13	3 017	854	143	48	38.8	6.1
	FULTON, KY							
54	**Professional, scientific, & technical services**	**6**	**642**	**163**	**41**	**11**	**21.5**	**–**
	GEORGETOWN, KY							
54	**Professional, scientific, & technical services**	**37**	**52 038**	**4 627**	**1 075**	**172**	**6.6**	**.1**
541	Professional, scientific, & technical services	37	52 038	4 627	1 075	172	6.6	.1
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
54133	Engineering services	5	D	D	D	b	D	D
541330	Engineering services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	D	D	D	b	D	D
54161	Management consulting services	5	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
	GLASGOW, KY							
54	**Professional, scientific, & technical services**	**40**	**12 616**	**4 254**	**898**	**193**	**47.5**	**15.5**
541	Professional, scientific, & technical services	40	12 616	4 254	898	193	47.5	15.5
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 296	933	225	47	60.8	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 296	933	225	47	60.8	.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	GRAYMOOR-DEVONDALE, KY							
54	**Professional, scientific, & technical services**	**7**	**566**	**166**	**61**	**8**	**64.7**	**–**
	GRAYSON, KY							
54	**Professional, scientific, & technical services**	**14**	**2 711**	**837**	**204**	**60**	**87.8**	**–**
541	Professional, scientific, & technical services	14	2 711	837	204	60	87.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREENVILLE, KY							
54	**Professional, scientific, & technical services**	**14**	**2 119**	**638**	**200**	**59**	**69.1**	**6.7**
541	Professional, scientific, & technical services	14	2 119	638	200	59	69.1	6.7
	HARLAN, KY							
54	**Professional, scientific, & technical services**	**28**	**9 730**	**4 058**	**917**	**151**	**81.6**	**2.7**
541	Professional, scientific, & technical services	28	9 730	4 058	917	151	81.6	2.7
5411	Legal services	18	D	D	D	b	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	HARRODSBURG, KY							
54	**Professional, scientific, & technical services**	**20**	**3 255**	**878**	**212**	**49**	**41.3**	**15.5**
541	Professional, scientific, & technical services	20	3 255	878	212	49	41.3	15.5
	HARTFORD, KY							
54	**Professional, scientific, & technical services**	**10**	**2 056**	**555**	**157**	**30**	**47.7**	**–**
541	Professional, scientific, & technical services	10	2 056	555	157	30	47.7	–
	HAZARD, KY							
54	**Professional, scientific, & technical services**	**48**	**12 077**	**4 502**	**1 154**	**171**	**49.1**	**11.9**
541	Professional, scientific, & technical services	48	12 077	4 502	1 154	171	49.1	11.9
5411	Legal services	19	D	D	D	b	D	D
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 207	818	211	47	52.8	22.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 207	818	211	47	52.8	22.3
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
	HENDERSON, KY							
54	**Professional, scientific, & technical services**	**62**	**17 134**	**5 354**	**1 216**	**265**	**50.0**	**2.4**
541	Professional, scientific, & technical services	62	17 134	5 354	1 216	265	50.0	2.4
5411	Legal services	26	8 714	2 638	557	109	59.7	3.5
54111	Offices of lawyers	26	8 714	2 638	557	109	59.7	3.5
541110	Offices of lawyers	26	8 714	2 638	557	109	59.7	3.5
5411101	Offices of lawyers (except legal aid societies)	26	8 714	2 638	557	109	59.7	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 755	683	214	54	37.4	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 755	683	214	54	37.4	1.7
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
	HICKMAN, KY							
54	**Professional, scientific, & technical services**	**3**	**300**	**38**	**7**	**4**	**73.3**	**26.7**
	HIGHLAND HEIGHTS, KY							
54	**Professional, scientific, & technical services**	**4**	**3 684**	**1 947**	**416**	**95**	**8.5**	**–**
541	Professional, scientific, & technical services	4	3 684	1 947	416	95	8.5	–
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
	HILLVIEW, KY							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	HODGENVILLE, KY							
54	**Professional, scientific, & technical services**	**9**	**1 331**	**429**	**80**	**20**	**70.6**	**7.4**
541	Professional, scientific, & technical services	9	1 331	429	80	20	70.6	7.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOPKINSVILLE, KY							
54	**Professional, scientific, & technical services**	**71**	**21 449**	**6 626**	**1 560**	**272**	**63.9**	**8.8**
541	Professional, scientific, & technical services	71	21 449	6 626	1 560	272	63.9	8.8
5411	Legal services	31	8 867	1 853	366	86	77.0	9.6
54111	Offices of lawyers	31	8 867	1 853	366	86	77.0	9.6
541110	Offices of lawyers	31	8 867	1 853	366	86	77.0	9.6
5411101	Offices of lawyers (except legal aid societies)	31	8 867	1 853	366	86	77.0	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	HURSTBOURNE, KY							
54	**Professional, scientific, & technical services**	**44**	**53 635**	**24 147**	**5 863**	**559**	**11.2**	**2.3**
541	Professional, scientific, & technical services	44	53 635	24 147	5 863	559	11.2	2.3
5411	Legal services	11	3 785	1 101	216	47	62.1	23.2
54111	Offices of lawyers	11	3 785	1 101	216	47	62.1	23.2
541110	Offices of lawyers	11	3 785	1 101	216	47	62.1	23.2
5411101	Offices of lawyers (except legal aid societies)	11	3 785	1 101	216	47	62.1	23.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	8 351	5 203	1 259	97	8.4	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	8 351	5 203	1 259	97	8.4	4.1
541211	Offices of certified public accountants	6	7 786	4 887	1 239	91	6.2	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5415	Computer systems design & related services	9	32 289	13 697	3 282	324	1.7	–
54151	Computer systems design & related services	9	32 289	13 697	3 282	324	1.7	–
541511	Custom computer programming services	5	D	D	D	e	D	D
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	3 617	1 414	398	20	66.1	–
54161	Management consulting services	5	D	D	D	a	D	D
	INDEPENDENCE, KY							
54	**Professional, scientific, & technical services**	**7**	**270**	**129**	**57**	**8**	**64.4**	**34.4**
	IRVINE, KY							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	JACKSON, KY							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	JEFFERSONTOWN, KY							
54	**Professional, scientific, & technical services**	**117**	**182 643**	**47 578**	**10 825**	**1 615**	**16.5**	**3.7**
541	Professional, scientific, & technical services	117	182 643	47 578	10 825	1 615	16.5	3.7
5411	Legal services	14	3 188	863	199	33	66.0	4.9
54111	Offices of lawyers	14	3 188	863	199	33	66.0	4.9
541110	Offices of lawyers	14	3 188	863	199	33	66.0	4.9
5411101	Offices of lawyers (except legal aid societies)	14	3 188	863	199	33	66.0	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	11 532	5 479	1 029	152	19.8	21.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	11 532	5 479	1 029	152	19.8	21.9
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	27 874	11 247	2 516	311	16.8	11.3
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
54133	Engineering services	17	20 898	8 830	1 963	246	18.5	13.9
541330	Engineering services	17	20 898	8 830	1 963	246	18.5	13.9
5414	Specialized design services	9	19 978	5 527	1 057	178	11.4	.6
54143	Graphic design services	8	D	D	D	c	D	D
541430	Graphic design services	8	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	8	D	D	D	c	D	D
5415	Computer systems design & related services	15	35 123	11 162	2 874	282	21.8	.5
54151	Computer systems design & related services	15	35 123	11 162	2 874	282	21.8	.5
541512	Computer systems design services	11	D	D	D	c	D	D
5415121	Computer systems integrators	9	28 220	8 013	2 352	149	10.7	–
541519	Other computer related services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	15 547	2 838	616	77	14.2	4.1
54161	Management consulting services	18	D	D	D	b	D	D
541613	Marketing consulting services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JEFFERSONTOWN, KY—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	10	68 091	10 065	2 449	562	12.0	–
54181	Advertising agencies	4	10 644	4 254	1 113	89	–	–
541810	Advertising agencies	4	10 644	4 254	1 113	89	–	–
54185	Display advertising	1	D	D	D	e	D	D
541850	Display advertising	1	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
54186	Direct mail advertising	2	D	D	D	b	D	D
541860	Direct mail advertising	2	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	JENKINS, KY							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	LA GRANGE, KY							
54	**Professional, scientific, & technical services**	**22**	**9 555**	**4 250**	**824**	**105**	**48.3**	**5.4**
541	Professional, scientific, & technical services	22	9 555	4 250	824	105	48.3	5.4
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
	LAKESIDE PARK, KY							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	b	D	D
5411	Legal services	1	D	D	D	b	D	D
54111	Offices of lawyers	1	D	D	D	b	D	D
541110	Offices of lawyers	1	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	1	D	D	D	b	D	D
	LANCASTER, KY							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	LAWRENCEBURG, KY							
54	**Professional, scientific, & technical services**	**11**	**2 350**	**639**	**137**	**32**	**85.7**	**–**
541	Professional, scientific, & technical services	11	2 350	639	137	32	85.7	–
	LEBANON, KY							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
5411	Legal services	8	3 097	1 172	264	49	27.0	5.2
54111	Offices of lawyers	8	3 097	1 172	264	49	27.0	5.2
541110	Offices of lawyers	8	3 097	1 172	264	49	27.0	5.2
5411101	Offices of lawyers (except legal aid societies)	8	3 097	1 172	264	49	27.0	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 079	369	119	20	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 079	369	119	20	100.0	–
	LEITCHFIELD, KY							
54	**Professional, scientific, & technical services**	**16**	**2 502**	**826**	**202**	**51**	**59.7**	**4.1**
541	Professional, scientific, & technical services	16	2 502	826	202	51	59.7	4.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEXINGTON-FAYETTE, KY							
54	**Professional, scientific, & technical services**	**765**	**1 043 094**	**292 036**	**81 976**	**8 482**	**10.9**	**3.5**
541	Professional, scientific, & technical services	765	1 043 094	292 036	81 976	8 482	10.9	3.5
5411	Legal services	201	154 382	48 932	10 532	1 488	20.5	7.5
54111	Offices of lawyers	196	D	D	D	g	D	D
541110	Offices of lawyers	196	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	196	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	115	55 995	26 789	5 878	1 155	18.7	15.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	115	55 995	26 789	5 878	1 155	18.7	15.6
541211	Offices of certified public accountants	69	37 180	17 828	3 644	454	20.9	21.6
541213	Tax return preparation services	13	3 495	1 139	453	333	10.5	7.3
541219	Other accounting services	28	D	D	D	e	D	D
5413	Architectural, engineering, & related services	175	200 446	90 952	20 304	2 459	20.5	4.9
54131	Architectural services	45	35 419	13 937	3 007	348	16.9	.6
541310	Architectural services	45	35 419	13 937	3 007	348	16.9	.6
54133	Engineering services	103	148 149	70 915	15 945	1 888	22.6	6.3
541330	Engineering services	103	148 149	70 915	15 945	1 888	22.6	6.3
54137	Surveying & mapping (except geophysical) services	14	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	14	D	D	D	c	D	D
54138	Testing laboratories	7	D	D	D	b	D	D
541380	Testing laboratories	7	D	D	D	b	D	D
5414	Specialized design services	38	18 388	3 185	715	157	41.7	2.4
54141	Interior design services	20	D	D	D	b	D	D
541410	Interior design services	20	D	D	D	b	D	D
54143	Graphic design services	16	9 709	1 643	348	65	44.6	–
541430	Graphic design services	16	9 709	1 643	348	65	44.6	–
5414301	Graphic design services (except commercial art & medical artists)	14	D	D	D	b	D	D
5415	Computer systems design & related services	63	D	D	D	g	D	D
54151	Computer systems design & related services	63	D	D	D	g	D	D
541511	Custom computer programming services	22	D	D	D	e	D	D
541512	Computer systems design services	29	D	D	D	c	D	D
5415121	Computer systems integrators	13	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	16	D	D	D	b	D	D
541513	Computer facilities management services	4	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	81	D	D	D	e	D	D
54161	Management consulting services	60	D	D	D	e	D	D
541611	Administrative management & general management consulting service	35	D	D	D	c	D	D
54162	Environmental consulting services	6	D	D	D	b	D	D
541620	Environmental consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	15	D	D	D	b	D	D
541690	Other scientific & technical consulting services	15	D	D	D	b	D	D
5417	Scientific research & development services	6	D	D	D	c	D	D
5418	Advertising & related services	54	36 322	10 911	2 492	372	9.5	1.5
54181	Advertising agencies	26	D	D	D	c	D	D
541810	Advertising agencies	26	D	D	D	c	D	D
54189	Other services related to advertising	18	D	D	D	b	D	D
541890	Other services related to advertising	18	D	D	D	b	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	32	D	D	D	c	D	D
54192	Photographic services	24	D	D	D	b	D	D
541921	Photographic studios, portrait	19	D	D	D	b	D	D
	LONDON, KY							
54	**Professional, scientific, & technical services**	**51**	**17 180**	**4 329**	**1 063**	**223**	**44.4**	**32.9**
541	Professional, scientific, & technical services	51	17 180	4 329	1 063	223	44.4	32.9
5411	Legal services	35	D	D	D	c	D	D
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOUISVILLE, KY							
54	**Professional, scientific, & technical services**	**1 024**	**948 416**	**334 648**	**75 268**	**9 645**	**16.6**	**7.1**
541	Professional, scientific, & technical services	1 024	948 416	334 648	75 268	9 645	16.6	7.1
5411	Legal services	429	350 846	111 085	24 441	3 081	18.3	5.4
54111	Offices of lawyers	411	343 316	108 429	23 866	2 989	18.5	5.0
541110	Offices of lawyers	411	343 316	108 429	23 866	2 989	18.5	5.0
5411101	Offices of lawyers (except legal aid societies)	411	343 316	108 429	23 866	2 989	18.5	5.0
54119	Other legal services	18	7 530	2 656	575	92	7.6	21.5
541191	Title abstract & settlement offices	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	108	139 234	48 070	9 362	1 501	8.8	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	108	139 234	48 070	9 362	1 501	8.8	2.7
541211	Offices of certified public accountants	58	94 401	30 679	7 193	901	8.3	.4
541213	Tax return preparation services	16	2 055	654	236	60	55.2	19.7
541214	Payroll services	9	D	D	D	e	D	D
541219	Other accounting services	25	D	D	D	c	D	D
5413	Architectural, engineering, & related services	137	150 990	62 695	14 453	1 566	18.6	2.8
54131	Architectural services	41	47 980	16 523	3 331	385	14.6	–
541310	Architectural services	41	47 980	16 523	3 331	385	14.6	–
54133	Engineering services	74	97 036	43 723	10 626	1 066	19.8	3.5
541330	Engineering services	74	97 036	43 723	10 626	1 066	19.8	3.5
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
5414	Specialized design services	59	24 964	6 860	1 533	224	31.5	1.8
54141	Interior design services	20	D	D	D	b	D	D
541410	Interior design services	20	D	D	D	b	D	D
54143	Graphic design services	38	17 174	5 149	1 203	160	20.1	.3
541430	Graphic design services	38	17 174	5 149	1 203	160	20.1	.3
5414301	Graphic design services (except commercial art & medical artists)	32	16 113	4 961	1 161	148	15.4	.3
5415	Computer systems design & related services	64	56 070	17 385	4 105	511	23.2	2.5
54151	Computer systems design & related services	64	56 070	17 385	4 105	511	23.2	2.5
541511	Custom computer programming services	24	15 167	7 406	1 732	213	22.7	2.0
541512	Computer systems design services	34	40 076	9 740	2 319	290	22.4	2.7
5415121	Computer systems integrators	14	31 091	5 796	1 399	184	17.5	1.6
5415122	Computer systems consultants (except systems integrators)	20	8 985	3 944	920	106	39.4	6.4
5416	Management, scientific, & technical consulting services	96	74 166	36 303	9 144	815	16.9	47.9
54161	Management consulting services	78	67 928	34 288	8 752	758	16.3	48.4
541611	Administrative management & general management consulting service	28	13 962	7 162	2 081	107	17.0	4.0
541612	Human resources & executive search consulting services	19	D	D	D	f	D	D
5416123	Human resources & personnel management consulting	14	D	D	D	e	D	D
541613	Marketing consulting services	24	9 033	2 322	467	57	70.4	11.1
541618	Other management consulting services	4	3 450	1 575	341	44	38.5	–
54162	Environmental consulting services	9	4 335	1 223	288	39	9.3	41.2
541620	Environmental consulting services	9	4 335	1 223	288	39	9.3	41.2
5418	Advertising & related services	91	133 968	46 395	10 762	1 461	10.3	.9
54181	Advertising agencies	41	66 849	30 767	7 278	779	3.3	.1
541810	Advertising agencies	41	66 849	30 767	7 278	779	3.3	.1
54182	Public relations agencies	9	3 665	1 939	454	48	37.1	–
541820	Public relations agencies	9	3 665	1 939	454	48	37.1	–
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	4	D	D	D	e	D	D
541860	Direct mail advertising	4	D	D	D	e	D	D
54189	Other services related to advertising	23	22 996	2 635	635	115	35.0	.9
541890	Other services related to advertising	23	22 996	2 635	635	115	35.0	.9
5418902	Advertising specialties goods distributor	18	19 569	1 980	408	82	39.5	1.1
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	35	D	D	D	e	D	D
54192	Photographic services	23	6 860	1 709	387	85	37.4	–
541921	Photographic studios, portrait	15	5 483	1 233	274	68	28.2	–
	LUDLOW, KY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	LYNDON, KY							
54	**Professional, scientific, & technical services**	**25**	**36 079**	**14 556**	**3 122**	**328**	**10.7**	**14.5**
541	Professional, scientific, & technical services	25	36 079	14 556	3 122	328	10.7	14.5
5413	Architectural, engineering, & related services	10	9 248	3 969	848	96	15.8	–
54133	Engineering services	7	8 554	3 598	789	87	14.7	–
541330	Engineering services	7	8 554	3 598	789	87	14.7	–
5415	Computer systems design & related services	5	10 031	3 872	825	99	21.0	35.9
54151	Computer systems design & related services	5	10 031	3 872	825	99	21.0	35.9
541512	Computer systems design services	5	10 031	3 872	825	99	21.0	35.9
5418	Advertising & related services	3	14 730	5 665	1 291	113	–	10.2
54184	Media representatives	1	D	D	D	c	D	D
541840	Media representatives	1	D	D	D	c	D	D
5418402	Publishers' advertising representatives	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MADISONVILLE, KY							
54	**Professional, scientific, & technical services**	**57**	**21 880**	**7 378**	**1 566**	**304**	**49.0**	**2.4**
541	Professional, scientific, & technical services	57	21 880	7 378	1 566	304	49.0	2.4
5411	Legal services	25	7 848	2 007	417	83	56.5	.5
54111	Offices of lawyers	25	7 848	2 007	417	83	56.5	.5
541110	Offices of lawyers	25	7 848	2 007	417	83	56.5	.5
5411101	Offices of lawyers (except legal aid societies)	25	7 848	2 007	417	83	56.5	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	D	D	D	c	D	D
	MARION, KY							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	MAYFIELD, KY							
54	**Professional, scientific, & technical services**	**32**	**6 816**	**2 538**	**574**	**131**	**68.5**	**.6**
541	Professional, scientific, & technical services	32	6 816	2 538	574	131	68.5	.6
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
	MAYSVILLE, KY							
54	**Professional, scientific, & technical services**	**14**	**2 792**	**848**	**180**	**46**	**80.4**	**5.3**
541	Professional, scientific, & technical services	14	2 792	848	180	46	80.4	5.3
	MIDDLESBOROUGH, KY							
54	**Professional, scientific, & technical services**	**19**	**7 357**	**3 623**	**732**	**117**	**21.4**	**1.8**
541	Professional, scientific, & technical services	19	7 357	3 623	732	117	21.4	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	MIDDLETOWN, KY							
54	**Professional, scientific, & technical services**	**48**	**26 834**	**9 155**	**1 861**	**270**	**46.8**	**.8**
541	Professional, scientific, & technical services	48	26 834	9 155	1 861	270	46.8	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 181	455	121	29	75.4	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 181	455	121	29	75.4	15.0
5413	Architectural, engineering, & related services	5	7 034	2 345	449	51	96.0	–
5415	Computer systems design & related services	11	13 242	4 719	1 023	134	3.9	.2
54151	Computer systems design & related services	11	13 242	4 719	1 023	134	3.9	.2
541512	Computer systems design services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	3 412	1 152	175	31	71.8	–
	MONTICELLO, KY							
54	**Professional, scientific, & technical services**	**20**	**2 856**	**731**	**170**	**44**	**71.4**	**25.5**
541	Professional, scientific, & technical services	20	2 856	731	170	44	71.4	25.5
	MOREHEAD, KY							
54	**Professional, scientific, & technical services**	**18**	**2 939**	**1 136**	**317**	**70**	**63.5**	**1.8**
541	Professional, scientific, & technical services	18	2 939	1 136	317	70	63.5	1.8
	MORGANFIELD, KY							
54	**Professional, scientific, & technical services**	**8**	**1 672**	**395**	**86**	**28**	**49.2**	**7.1**
541	Professional, scientific, & technical services	8	1 672	395	86	28	49.2	7.1
	MOUNT STERLING, KY							
54	**Professional, scientific, & technical services**	**18**	**4 982**	**1 354**	**359**	**84**	**39.7**	**2.6**
541	Professional, scientific, & technical services	18	4 982	1 354	359	84	39.7	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOUNT VERNON, KY							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	MOUNT WASHINGTON, KY							
54	**Professional, scientific, & technical services**	**4**	**214**	**48**	**19**	**8**	**100.0**	**–**
	MURRAY, KY							
54	**Professional, scientific, & technical services**	**34**	**10 299**	**2 651**	**671**	**163**	**49.0**	**16.0**
541	Professional, scientific, & technical services	34	10 299	2 651	671	163	49.0	16.0
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 053	585	193	57	58.4	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 053	585	193	57	58.4	2.3
	NEWPORT, KY							
54	**Professional, scientific, & technical services**	**33**	**10 059**	**3 319**	**777**	**112**	**54.7**	**.9**
541	Professional, scientific, & technical services	33	10 059	3 319	777	112	54.7	.9
5411	Legal services	22	5 240	1 816	406	62	60.5	1.7
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
	NICHOLASVILLE, KY							
54	**Professional, scientific, & technical services**	**28**	**6 367**	**2 304**	**559**	**129**	**41.8**	**2.0**
541	Professional, scientific, & technical services	28	6 367	2 304	559	129	41.8	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	OAK GROVE, KY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	OWENSBORO, KY							
54	**Professional, scientific, & technical services**	**127**	**53 157**	**22 274**	**4 386**	**809**	**37.0**	**4.4**
541	Professional, scientific, & technical services	127	53 157	22 274	4 386	809	37.0	4.4
5411	Legal services	53	23 143	10 454	1 442	215	55.7	2.6
54111	Offices of lawyers	53	23 143	10 454	1 442	215	55.7	2.6
541110	Offices of lawyers	53	23 143	10 454	1 442	215	55.7	2.6
5411101	Offices of lawyers (except legal aid societies)	53	23 143	10 454	1 442	215	55.7	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	11 869	4 482	1 119	278	20.2	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	11 869	4 482	1 119	278	20.2	1.4
541211	Offices of certified public accountants	10	D	D	D	b	D	D
541213	Tax return preparation services	6	1 449	438	184	104	18.8	–
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	7 511	3 754	1 055	122	19.1	6.6
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
54161	Management consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	c	D	D
54189	Other services related to advertising	8	D	D	D	c	D	D
541890	Other services related to advertising	8	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PADUCAH, KY							
54	**Professional, scientific, & technical services**	**120**	**62 745**	**20 437**	**4 982**	**886**	**45.3**	**1.5**
541	Professional, scientific, & technical services	120	62 745	20 437	4 982	886	45.3	1.5
5411	Legal services	49	D	D	D	c	D	D
54111	Offices of lawyers	48	D	D	D	c	D	D
541110	Offices of lawyers	48	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	48	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	D	D	D	c	D	D
541211	Offices of certified public accountants	16	D	D	D	c	D	D
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	17 452	6 896	1 677	267	53.9	1.1
54133	Engineering services	11	12 021	4 548	1 006	160	64.6	–
541330	Engineering services	11	12 021	4 548	1 006	160	64.6	–
5418	Advertising & related services	5	4 596	1 332	274	60	47.5	1.3
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418903	Sign painting & lettering shop	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D
	PAINTSVILLE, KY							
54	**Professional, scientific, & technical services**	**30**	**13 511**	**3 451**	**845**	**181**	**60.6**	**1.3**
541	Professional, scientific, & technical services	30	13 511	3 451	845	181	60.6	1.3
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	PARIS, KY							
54	**Professional, scientific, & technical services**	**18**	**1 891**	**622**	**166**	**45**	**41.8**	**26.7**
541	Professional, scientific, & technical services	18	1 891	622	166	45	41.8	26.7
	PARK HILLS, KY							
54	**Professional, scientific, & technical services**	**4**	**618**	**272**	**63**	**14**	**1.5**	**41.9**
	PIKEVILLE, KY							
54	**Professional, scientific, & technical services**	**80**	**41 897**	**16 468**	**3 532**	**535**	**28.4**	**2.8**
541	Professional, scientific, & technical services	80	41 897	16 468	3 532	535	28.4	2.8
5411	Legal services	35	23 466	8 512	1 814	239	30.6	.8
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	5 215	1 857	452	89	40.1	11.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	5 215	1 857	452	89	40.1	11.6
541211	Offices of certified public accountants	11	D	D	D	b	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	9 632	5 293	1 080	180	17.0	.4
	PRESTONSBURG, KY							
54	**Professional, scientific, & technical services**	**35**	**15 742**	**5 700**	**1 206**	**205**	**56.3**	**8.6**
541	Professional, scientific, & technical services	35	15 742	5 700	1 206	205	56.3	8.6
5411	Legal services	24	D	D	D	c	D	D
54111	Offices of lawyers	24	D	D	D	c	D	D
541110	Offices of lawyers	24	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 170	568	156	32	68.5	31.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 170	568	156	32	68.5	31.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	PRINCETON, KY							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PROSPECT, KY							
54	**Professional, scientific, & technical services**	**19**	**4 573**	**1 660**	**315**	**50**	**93.3**	**–**
541	Professional, scientific, & technical services	19	4 573	1 660	315	50	93.3	–
5413	Architectural, engineering, & related services	4	2 090	540	112	20	100.0	–
	PROVIDENCE, KY							
54	**Professional, scientific, & technical services**	**4**	**438**	**144**	**34**	**10**	**94.3**	**–**
	RADCLIFF, KY							
54	**Professional, scientific, & technical services**	**21**	**10 064**	**3 154**	**705**	**130**	**14.5**	**19.9**
541	Professional, scientific, & technical services	21	10 064	3 154	705	130	14.5	19.9
5411	Legal services	10	5 366	1 366	314	53	17.3	31.2
54111	Offices of lawyers	10	5 366	1 366	314	53	17.3	31.2
541110	Offices of lawyers	10	5 366	1 366	314	53	17.3	31.2
5411101	Offices of lawyers (except legal aid societies)	10	5 366	1 366	314	53	17.3	31.2
	RICHMOND, KY							
54	**Professional, scientific, & technical services**	**52**	**10 757**	**3 572**	**793**	**201**	**34.9**	**8.8**
541	Professional, scientific, & technical services	52	10 757	3 572	793	201	34.9	8.8
5411	Legal services	25	6 322	1 743	332	66	33.7	8.9
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
	RUSSELL, KY							
54	**Professional, scientific, & technical services**	**6**	**1 170**	**435**	**83**	**17**	**100.0**	**–**
541	Professional, scientific, & technical services	6	1 170	435	83	17	100.0	–
	RUSSELL SPRINGS, KY							
54	**Professional, scientific, & technical services**	**5**	**971**	**204**	**46**	**14**	**69.2**	**22.6**
541	Professional, scientific, & technical services	5	971	204	46	14	69.2	22.6
	RUSSELLVILLE, KY							
54	**Professional, scientific, & technical services**	**19**	**4 666**	**1 599**	**397**	**78**	**37.6**	**3.2**
541	Professional, scientific, & technical services	19	4 666	1 599	397	78	37.6	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	ST. MATTHEWS, KY							
54	**Professional, scientific, & technical services**	**95**	**38 568**	**14 953**	**3 230**	**480**	**33.7**	**13.9**
541	Professional, scientific, & technical services	95	38 568	14 953	3 230	480	33.7	13.9
5411	Legal services	11	5 283	1 196	297	50	25.5	25.8
54111	Offices of lawyers	11	5 283	1 196	297	50	25.5	25.8
541110	Offices of lawyers	11	5 283	1 196	297	50	25.5	25.8
5411101	Offices of lawyers (except legal aid societies)	11	5 283	1 196	297	50	25.5	25.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	5 343	2 475	505	108	62.3	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	5 343	2 475	505	108	62.3	7.4
541219	Other accounting services	9	1 513	815	169	34	45.3	–
5413	Architectural, engineering, & related services	11	5 338	2 995	584	74	83.1	4.3
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	8	5 281	2 320	442	40	24.5	2.1
54151	Computer systems design & related services	8	5 281	2 320	442	40	24.5	2.1
5416	Management, scientific, & technical consulting services	17	6 842	3 277	799	54	23.8	2.3
54161	Management consulting services	13	6 162	3 033	756	49	20.0	2.5
5418	Advertising & related services	9	5 104	1 320	317	45	7.2	31.8
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54192	Photographic services	4	1 915	377	98	40	4.1	58.6
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	SCOTTSVILLE, KY							
54	**Professional, scientific, & technical services**	**8**	**1 473**	**543**	**123**	**38**	**17.0**	**16.2**
541	Professional, scientific, & technical services	8	1 473	543	123	38	17.0	16.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHELBYVILLE, KY							
54	**Professional, scientific, & technical services**	**30**	**7 563**	**2 646**	**556**	**95**	**35.6**	**8.6**
541	Professional, scientific, & technical services	30	7 563	2 646	556	95	35.6	8.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	SHEPHERDSVILLE, KY							
54	**Professional, scientific, & technical services**	**28**	**6 265**	**1 865**	**425**	**106**	**61.2**	**14.0**
541	Professional, scientific, & technical services	28	6 265	1 865	425	106	61.2	14.0
5411	Legal services	17	4 665	1 504	336	75	51.7	17.6
54111	Offices of lawyers	17	4 665	1 504	336	75	51.7	17.6
541110	Offices of lawyers	17	4 665	1 504	336	75	51.7	17.6
5411101	Offices of lawyers (except legal aid societies)	17	4 665	1 504	336	75	51.7	17.6
	SHIVELY, KY							
54	**Professional, scientific, & technical services**	**14**	**3 231**	**1 277**	**356**	**67**	**42.6**	**8.0**
541	Professional, scientific, & technical services	14	3 231	1 277	356	67	42.6	8.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 723	737	194	44	41.4	15.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 723	737	194	44	41.4	15.1
	SOMERSET, KY							
54	**Professional, scientific, & technical services**	**68**	**27 835**	**10 616**	**2 646**	**650**	**32.6**	**7.2**
541	Professional, scientific, & technical services	68	27 835	10 616	2 646	650	32.6	7.2
5411	Legal services	28	D	D	D	b	D	D
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	e	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	e	D	D
	SOUTHGATE, KY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SPRINGFIELD, KY							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	STANFORD, KY							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	STANTON, KY							
54	**Professional, scientific, & technical services**	**6**	**485**	**98**	**22**	**10**	**82.9**	**17.1**
	TAYLOR MILL, KY							
54	**Professional, scientific, & technical services**	**6**	**465**	**256**	**59**	**28**	**67.3**	**–**
	TOMPKINSVILLE, KY							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	VERSAILLES, KY							
54	**Professional, scientific, & technical services**	**29**	**6 660**	**2 113**	**468**	**98**	**45.9**	**7.4**
541	Professional, scientific, & technical services	29	6 660	2 113	468	98	45.9	7.4
5411	Legal services	11	3 313	994	216	41	30.3	–
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VILLA HILLS, KY							
54	**Professional, scientific, & technical services**	**3**	**278**	**37**	**3**	**1**	**D**	**–**
	WEST LIBERTY, KY							
54	**Professional, scientific, & technical services**	**4**	**486**	**148**	**42**	**15**	**22.2**	**–**
	WILLIAMSBURG, KY							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	a	D	D
	WILLIAMSTOWN, KY *							
54	**Professional, scientific, & technical services**	**9**	**1 719**	**695**	**181**	**35**	**59.7**	**–**
541	Professional, scientific, & technical services	9	1 719	695	181	35	59.7	–
	WILLIAMSTOWN, KY (GRANT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**9**	**1 719**	**695**	**181**	**35**	**59.7**	**–**
541	Professional, scientific, & technical services	9	1 719	695	181	35	59.7	–
	WILMORE, KY							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WINCHESTER, KY							
54	**Professional, scientific, & technical services**	**40**	**15 571**	**8 166**	**1 981**	**257**	**23.4**	**10.9**
541	Professional, scientific, & technical services	40	15 571	8 166	1 981	257	23.4	10.9
5411	Legal services	16	3 076	747	172	47	49.0	5.3
54111	Offices of lawyers	16	3 076	747	172	47	49.0	5.3
541110	Offices of lawyers	16	3 076	747	172	47	49.0	5.3
5411101	Offices of lawyers (except legal aid societies)	16	3 076	747	172	47	49.0	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	BALANCE OF ADAIR COUNTY, KY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ANDERSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**5**	**649**	**440**	**28**	**12**	**100.0**	**–**
	BALANCE OF BALLARD COUNTY, KY							
54	**Professional, scientific, & technical services**	**7**	**1 984**	**1 085**	**238**	**54**	**19.2**	**.3**
541	Professional, scientific, & technical services	7	1 984	1 085	238	54	19.2	.3
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BALANCE OF BARREN COUNTY, KY							
54	**Professional, scientific, & technical services**	**4**	**930**	**233**	**56**	**11**	**100.0**	**–**
541	Professional, scientific, & technical services	4	930	233	56	11	100.0	–
	BALANCE OF BATH COUNTY, KY							
54	**Professional, scientific, & technical services**	**12**	**1 054**	**322**	**72**	**25**	**90.2**	**9.8**
541	Professional, scientific, & technical services	12	1 054	322	72	25	90.2	9.8
	BALANCE OF BELL COUNTY, KY							
54	**Professional, scientific, & technical services**	**17**	**2 031**	**459**	**93**	**40**	**60.0**	**4.5**
541	Professional, scientific, & technical services	17	2 031	459	93	40	60.0	4.5
	BALANCE OF BOONE COUNTY, KY							
54	**Professional, scientific, & technical services**	**47**	**55 635**	**11 935**	**2 813**	**304**	**7.8**	**5.8**
541	Professional, scientific, & technical services	47	55 635	11 935	2 813	304	7.8	5.8
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	c	D	D
54186	Direct mail advertising	1	D	D	D	c	D	D
541860	Direct mail advertising	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BOURBON COUNTY, KY							
54	**Professional, scientific, & technical services**	**5**	**678**	**148**	**23**	**13**	**100.0**	**–**
	BALANCE OF BOYD COUNTY, KY							
54	**Professional, scientific, & technical services**	**13**	**4 707**	**2 316**	**511**	**98**	**57.5**	**–**
541	Professional, scientific, & technical services	13	4 707	2 316	511	98	57.5	–
5413	Architectural, engineering, & related services	6	3 534	1 935	436	81	47.1	–
	BALANCE OF BOYLE COUNTY, KY							
54	**Professional, scientific, & technical services**	**4**	**367**	**127**	**26**	**9**	**68.4**	**31.6**
	BALANCE OF BRACKEN COUNTY, KY							
54	**Professional, scientific, & technical services**	**7**	**573**	**229**	**62**	**9**	**37.0**	**3.7**
	BALANCE OF BREATHITT COUNTY, KY							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	a	D	D
	BALANCE OF BRECKINRIDGE COUNTY, KY							
54	**Professional, scientific, & technical services**	**11**	**1 350**	**366**	**104**	**41**	**64.2**	**–**
541	Professional, scientific, & technical services	11	1 350	366	104	41	64.2	–
	BALANCE OF BULLITT COUNTY, KY							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	BALANCE OF BUTLER COUNTY, KY							
54	**Professional, scientific, & technical services**	**6**	**651**	**186**	**48**	**21**	**69.6**	**27.3**
	BALANCE OF CALDWELL COUNTY, KY							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CALLOWAY COUNTY, KY							
54	**Professional, scientific, & technical services**	**3**	**580**	**311**	**38**	**6**	**D**	**–**
	BALANCE OF CAMPBELL COUNTY, KY							
54	**Professional, scientific, & technical services**	**6**	**6 059**	**1 027**	**222**	**23**	**8.6**	**8.5**
541	Professional, scientific, & technical services	6	6 059	1 027	222	23	8.6	8.5
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	BALANCE OF CARLISLE COUNTY, KY							
54	**Professional, scientific, & technical services**	**4**	**393**	**101**	**30**	**12**	**100.0**	**–**
	BALANCE OF CARROLL COUNTY, KY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CARTER COUNTY, KY							
54	**Professional, scientific, & technical services**	**10**	**1 032**	**268**	**80**	**22**	**79.2**	**6.3**
541	Professional, scientific, & technical services	10	1 032	268	80	22	79.2	6.3
	BALANCE OF CASEY COUNTY, KY							
54	**Professional, scientific, & technical services**	**11**	**8 085**	**6 310**	**1 242**	**331**	**4.1**	**1.3**
541	Professional, scientific, & technical services	11	8 085	6 310	1 242	331	4.1	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	e	D	D
	BALANCE OF CHRISTIAN COUNTY, KY							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CLARK COUNTY, KY							
54	**Professional, scientific, & technical services**	**6**	**1 202**	**380**	**88**	**14**	**89.4**	**10.6**
541	Professional, scientific, & technical services	6	1 202	380	88	14	89.4	10.6
	BALANCE OF CLAY COUNTY, KY							
54	**Professional, scientific, & technical services**	**21**	**3 393**	**890**	**200**	**64**	**60.8**	**3.6**
541	Professional, scientific, & technical services	21	3 393	890	200	64	60.8	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	945	350	74	23	50.3	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	945	350	74	23	50.3	3.4
	BALANCE OF CLINTON COUNTY, KY							
54	**Professional, scientific, & technical services**	**12**	**1 337**	**203**	**50**	**21**	**62.5**	**21.8**
541	Professional, scientific, & technical services	12	1 337	203	50	21	62.5	21.8
	BALANCE OF CRITTENDEN COUNTY, KY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CUMBERLAND COUNTY, KY							
54	**Professional, scientific, & technical services**	**5**	**760**	**117**	**25**	**8**	**100.0**	**–**
	BALANCE OF DAVIESS COUNTY, KY							
54	**Professional, scientific, & technical services**	**18**	**3 284**	**1 003**	**204**	**48**	**45.8**	**28.4**
541	Professional, scientific, & technical services	18	3 284	1 003	204	48	45.8	28.4
	BALANCE OF EDMONSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ELLIOTT COUNTY, KY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ESTILL COUNTY, KY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FLEMING COUNTY, KY							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
	BALANCE OF FLOYD COUNTY, KY							
54	**Professional, scientific, & technical services**	**21**	**6 007**	**2 812**	**565**	**95**	**44.8**	**.2**
541	Professional, scientific, & technical services	21	6 007	2 812	565	95	44.8	.2
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	BALANCE OF FRANKLIN COUNTY, KY							
54	**Professional, scientific, & technical services**	**9**	**1 617**	**315**	**67**	**14**	**36.6**	**6.2**
541	Professional, scientific, & technical services	9	1 617	315	67	14	36.6	6.2
	BALANCE OF GALLATIN COUNTY, KY							
54	**Professional, scientific, & technical services**	**3**	**446**	**115**	**24**	**6**	**100.0**	**–**
	BALANCE OF GARRARD COUNTY, KY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GRANT COUNTY, KY							
54	**Professional, scientific, & technical services**	**9**	**815**	**314**	**67**	**16**	**56.1**	**4.2**
	BALANCE OF GRAVES COUNTY, KY							
54	**Professional, scientific, & technical services**	**6**	**1 109**	**347**	**75**	**11**	**93.7**	**–**
541	Professional, scientific, & technical services	6	1 109	347	75	11	93.7	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF GRAYSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**3**	**238**	**115**	**13**	**6**	**D**	**–**
	BALANCE OF GREEN COUNTY, KY							
54	**Professional, scientific, & technical services**	**5**	**897**	**267**	**68**	**19**	**100.0**	**–**
541	Professional, scientific, & technical services	5	897	267	68	19	100.0	–
	BALANCE OF GREENUP COUNTY, KY							
54	**Professional, scientific, & technical services**	**17**	**4 258**	**1 124**	**275**	**90**	**38.3**	**–**
541	Professional, scientific, & technical services	17	4 258	1 124	275	90	38.3	–
	BALANCE OF HANCOCK COUNTY, KY							
54	**Professional, scientific, & technical services**	**8**	**826**	**143**	**41**	**17**	**66.5**	**21.2**
	BALANCE OF HARDIN COUNTY, KY							
54	**Professional, scientific, & technical services**	**19**	**8 622**	**3 813**	**977**	**119**	**10.5**	**10.8**
541	Professional, scientific, & technical services	19	8 622	3 813	977	119	10.5	10.8
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
	BALANCE OF HARLAN COUNTY, KY							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
	BALANCE OF HARRISON COUNTY, KY							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HART COUNTY, KY							
54	**Professional, scientific, & technical services**	**13**	**2 383**	**564**	**108**	**38**	**35.5**	**29.4**
541	Professional, scientific, & technical services	13	2 383	564	108	38	35.5	29.4
	BALANCE OF HENDERSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**11**	**1 693**	**311**	**72**	**19**	**36.4**	**8.3**
541	Professional, scientific, & technical services	11	1 693	311	72	19	36.4	8.3
	BALANCE OF HENRY COUNTY, KY							
54	**Professional, scientific, & technical services**	**12**	**1 339**	**633**	**140**	**31**	**52.5**	**14.0**
541	Professional, scientific, & technical services	12	1 339	633	140	31	52.5	14.0
	BALANCE OF HICKMAN COUNTY, KY							
54	**Professional, scientific, & technical services**	**4**	**858**	**377**	**96**	**14**	**24.1**	**53.4**
	BALANCE OF HOPKINS COUNTY, KY							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	BALANCE OF JACKSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**4**	**280**	**130**	**34**	**7**	**100.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF JEFFERSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**412**	**184 430**	**55 216**	**12 671**	**2 286**	**28.3**	**11.3**
541	Professional, scientific, & technical services	412	184 430	55 216	12 671	2 286	28.3	11.3
5411	Legal services	36	9 812	2 681	417	79	58.5	2.5
54111	Offices of lawyers	34	D	D	D	b	D	D
541110	Offices of lawyers	34	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	85	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	85	D	D	D	f	D	D
541211	Offices of certified public accountants	36	D	D	D	c	D	D
541213	Tax return preparation services	19	D	D	D	e	D	D
541219	Other accounting services	30	D	D	D	c	D	D
5413	Architectural, engineering, & related services	64	D	D	D	c	D	D
54133	Engineering services	37	D	D	D	c	D	D
541330	Engineering services	37	D	D	D	c	D	D
5414	Specialized design services	19	D	D	D	b	D	D
54143	Graphic design services	9	D	D	D	a	D	D
541430	Graphic design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	50	D	D	D	c	D	D
54151	Computer systems design & related services	50	D	D	D	c	D	D
541512	Computer systems design services	19	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	12	8 166	3 468	693	75	13.5	16.9
5416	Management, scientific, & technical consulting services	89	D	D	D	e	D	D
54161	Management consulting services	74	D	D	D	c	D	D
541611	Administrative management & general management consulting service	32	7 942	3 713	850	116	38.3	37.6
541612	Human resources & executive search consulting services	15	D	D	D	b	D	D
54169	Other scientific & technical consulting services	11	4 837	2 596	619	69	26.2	.2
541690	Other scientific & technical consulting services	11	4 837	2 596	619	69	26.2	.2
5418	Advertising & related services	34	D	D	D	e	D	D
54189	Other services related to advertising	16	16 672	3 435	797	99	38.8	3.8
541890	Other services related to advertising	16	16 672	3 435	797	99	38.8	3.8
5418902	Advertising specialties goods distributor	7	10 888	1 658	379	45	43.7	4.8
5418903	Sign painting & lettering shop	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	31	D	D	D	e	D	D
54192	Photographic services	18	D	D	D	b	D	D
541921	Photographic studios, portrait	16	D	D	D	b	D	D
	BALANCE OF JESSAMINE COUNTY, KY							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
	BALANCE OF JOHNSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**4**	**705**	**129**	**22**	**8**	**100.0**	**–**
	BALANCE OF KENTON COUNTY, KY							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	BALANCE OF KNOTT COUNTY, KY							
54	**Professional, scientific, & technical services**	**14**	**2 765**	**1 152**	**217**	**47**	**64.6**	**33.5**
541	Professional, scientific, & technical services	14	2 765	1 152	217	47	64.6	33.5
	BALANCE OF KNOX COUNTY, KY							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LARUE COUNTY, KY							
54	**Professional, scientific, & technical services**	**7**	**750**	**367**	**34**	**10**	**55.6**	**–**
	BALANCE OF LAUREL COUNTY, KY							
54	**Professional, scientific, & technical services**	**9**	**1 406**	**396**	**80**	**23**	**59.6**	**12.3**
541	Professional, scientific, & technical services	9	1 406	396	80	23	59.6	12.3
	BALANCE OF LAWRENCE COUNTY, KY							
54	**Professional, scientific, & technical services**	**10**	**2 465**	**848**	**211**	**34**	**28.8**	**3.6**
541	Professional, scientific, & technical services	10	2 465	848	211	34	28.8	3.6
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LEE COUNTY, KY							
54	**Professional, scientific, & technical services**	**5**	**327**	**51**	**12**	**8**	**83.2**	**–**
	BALANCE OF LESLIE COUNTY, KY							
54	**Professional, scientific, & technical services**	**10**	**4 354**	**654**	**152**	**47**	**89.2**	**9.9**
541	Professional, scientific, & technical services	10	4 354	654	152	47	89.2	9.9
5411	Legal services	8	D	D	D	b	D	D
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
	BALANCE OF LETCHER COUNTY, KY							
54	**Professional, scientific, & technical services**	**25**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	25	D	D	D	c	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	BALANCE OF LEWIS COUNTY, KY							
54	**Professional, scientific, & technical services**	**6**	**858**	**331**	**78**	**27**	**80.4**	**–**
	BALANCE OF LINCOLN COUNTY, KY							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	BALANCE OF LIVINGSTON COUNTY, KY							
54	**Professional, scientific, & technical services**	**9**	**1 337**	**417**	**70**	**31**	**58.9**	**35.5**
541	Professional, scientific, & technical services	9	1 337	417	70	31	58.9	35.5
	BALANCE OF LOGAN COUNTY, KY							
54	**Professional, scientific, & technical services**	**4**	**397**	**151**	**18**	**5**	**18.1**	**–**
	BALANCE OF LYON COUNTY, KY							
54	**Professional, scientific, & technical services**	**10**	**875**	**282**	**60**	**24**	**40.2**	**25.6**
	BALANCE OF MCCRACKEN COUNTY, KY							
54	**Professional, scientific, & technical services**	**13**	**4 596**	**1 349**	**309**	**61**	**51.0**	**–**
541	Professional, scientific, & technical services	13	4 596	1 349	309	61	51.0	–
5413	Architectural, engineering, & related services	3	2 014	702	177	31	D	–
	BALANCE OF MCCREARY COUNTY, KY							
54	**Professional, scientific, & technical services**	**7**	**690**	**190**	**50**	**23**	**57.7**	**4.3**
	BALANCE OF MCLEAN COUNTY, KY							
54	**Professional, scientific, & technical services**	**8**	**877**	**226**	**60**	**18**	**85.7**	**–**
541	Professional, scientific, & technical services	8	877	226	60	18	85.7	–
	BALANCE OF MADISON COUNTY, KY							
54	**Professional, scientific, & technical services**	**12**	**997**	**308**	**64**	**28**	**51.6**	**–**
541	Professional, scientific, & technical services	12	997	308	64	28	51.6	–
	BALANCE OF MAGOFFIN COUNTY, KY							
54	**Professional, scientific, & technical services**	**12**	**5 573**	**1 833**	**431**	**72**	**43.2**	**3.1**
541	Professional, scientific, & technical services	12	5 573	1 833	431	72	43.2	3.1
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	BALANCE OF MARION COUNTY, KY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MARSHALL COUNTY, KY							
54	**Professional, scientific, & technical services**	**13**	**7 948**	**4 576**	**1 094**	**127**	**37.2**	**.6**
541	Professional, scientific, & technical services	13	7 948	4 576	1 094	127	37.2	.6
5413	Architectural, engineering, & related services	6	D	D	D	c	D	D
	BALANCE OF MARTIN COUNTY, KY							
54	**Professional, scientific, & technical services**	**13**	**2 528**	**585**	**100**	**31**	**91.5**	**2.7**
541	Professional, scientific, & technical services	13	2 528	585	100	31	91.5	2.7
	BALANCE OF MASON COUNTY, KY							
54	**Professional, scientific, & technical services**	**6**	**1 378**	**571**	**127**	**26**	**100.0**	**–**
541	Professional, scientific, & technical services	6	1 378	571	127	26	100.0	–
	BALANCE OF MEADE COUNTY, KY							
54	**Professional, scientific, & technical services**	**10**	**1 613**	**463**	**99**	**36**	**51.6**	**–**
541	Professional, scientific, & technical services	10	1 613	463	99	36	51.6	–
	BALANCE OF MENIFEE COUNTY, KY							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MERCER COUNTY, KY							
54	**Professional, scientific, & technical services**	**4**	**407**	**146**	**30**	**3**	**88.7**	**11.3**
	BALANCE OF METCALFE COUNTY, KY							
54	**Professional, scientific, & technical services**	**6**	**371**	**108**	**28**	**9**	**73.6**	**26.4**
	BALANCE OF MONROE COUNTY, KY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MONTGOMERY COUNTY, KY							
54	**Professional, scientific, & technical services**	**5**	**960**	**294**	**66**	**17**	**85.7**	**14.3**
541	Professional, scientific, & technical services	5	960	294	66	17	85.7	14.3
	BALANCE OF MORGAN COUNTY, KY							
54	**Professional, scientific, & technical services**	**5**	**436**	**86**	**21**	**8**	**98.9**	**1.1**
	BALANCE OF MUHLENBERG COUNTY, KY							
54	**Professional, scientific, & technical services**	**8**	**975**	**347**	**85**	**24**	**92.7**	**5.7**
541	Professional, scientific, & technical services	8	975	347	85	24	92.7	5.7
	BALANCE OF NELSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**9**	**1 905**	**460**	**89**	**16**	**27.3**	**4.3**
541	Professional, scientific, & technical services	9	1 905	460	89	16	27.3	4.3
	BALANCE OF NICHOLAS COUNTY, KY							
54	**Professional, scientific, & technical services**	**4**	**330**	**83**	**15**	**6**	**54.5**	**–**
	BALANCE OF OHIO COUNTY, KY							
54	**Professional, scientific, & technical services**	**6**	**1 312**	**355**	**70**	**24**	**23.8**	**–**
541	Professional, scientific, & technical services	6	1 312	355	70	24	23.8	–
	BALANCE OF OLDHAM COUNTY, KY							
54	**Professional, scientific, & technical services**	**56**	**13 663**	**5 046**	**1 095**	**156**	**50.4**	**9.6**
541	Professional, scientific, & technical services	56	13 663	5 046	1 095	156	50.4	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF OWEN COUNTY, KY							
54	**Professional, scientific, & technical services**	**5**	**2 372**	**1 363**	**338**	**25**	**15.2**	**–**
541	Professional, scientific, & technical services	5	2 372	1 363	338	25	15.2	–
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	BALANCE OF OWSLEY COUNTY, KY							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PENDLETON COUNTY, KY							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PERRY COUNTY, KY							
54	**Professional, scientific, & technical services**	**6**	**1 983**	**1 424**	**393**	**40**	**30.2**	**–**
541	Professional, scientific, & technical services	6	1 983	1 424	393	40	30.2	–
	BALANCE OF PIKE COUNTY, KY							
54	**Professional, scientific, & technical services**	**22**	**7 385**	**3 135**	**663**	**92**	**39.5**	**9.9**
541	Professional, scientific, & technical services	22	7 385	3 135	663	92	39.5	9.9
5413	Architectural, engineering, & related services	5	2 319	1 013	256	38	1.3	–
	BALANCE OF PULASKI COUNTY, KY							
54	**Professional, scientific, & technical services**	**11**	**1 358**	**527**	**121**	**36**	**50.4**	**17.7**
541	Professional, scientific, & technical services	11	1 358	527	121	36	50.4	17.7
	BALANCE OF ROBERTSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ROCKCASTLE COUNTY, KY							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF RUSSELL COUNTY, KY							
54	**Professional, scientific, & technical services**	**11**	**1 704**	**418**	**86**	**26**	**56.5**	**8.3**
541	Professional, scientific, & technical services	11	1 704	418	86	26	56.5	8.3
	BALANCE OF SCOTT COUNTY, KY							
54	**Professional, scientific, & technical services**	**7**	**483**	**106**	**25**	**10**	**63.8**	**16.6**
	BALANCE OF SHELBY COUNTY, KY							
54	**Professional, scientific, & technical services**	**19**	**1 773**	**683**	**165**	**34**	**89.6**	**.6**
541	Professional, scientific, & technical services	19	1 773	683	165	34	89.6	.6
	BALANCE OF SIMPSON COUNTY, KY							
54	**Professional, scientific, & technical services**	**3**	**527**	**159**	**39**	**15**	**100.0**	**–**
	BALANCE OF SPENCER COUNTY, KY							
54	**Professional, scientific, & technical services**	**7**	**1 225**	**286**	**76**	**21**	**59.3**	**–**
541	Professional, scientific, & technical services	7	1 225	286	76	21	59.3	–
	BALANCE OF TAYLOR COUNTY, KY							
54	**Professional, scientific, & technical services**	**5**	**251**	**65**	**18**	**4**	**75.3**	**–**
	BALANCE OF TODD COUNTY, KY							
54	**Professional, scientific, & technical services**	**10**	**1 348**	**521**	**97**	**34**	**81.2**	**18.8**
541	Professional, scientific, & technical services	10	1 348	521	97	34	81.2	18.8
	BALANCE OF TRIGG COUNTY, KY							
54	**Professional, scientific, & technical services**	**8**	**2 386**	**914**	**217**	**37**	**51.8**	**–**
541	Professional, scientific, & technical services	8	2 386	914	217	37	51.8	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF TRIMBLE COUNTY, KY							
54	**Professional, scientific, & technical services**	**3**	**635**	**93**	**21**	**5**	**9.3**	**90.7**
	BALANCE OF UNION COUNTY, KY							
54	**Professional, scientific, & technical services**	**5**	**440**	**226**	**58**	**13**	**31.8**	**–**
	BALANCE OF WARREN COUNTY, KY							
54	**Professional, scientific, & technical services**	**16**	**4 971**	**1 804**	**391**	**77**	**58.9**	**–**
541	Professional, scientific, & technical services	16	4 971	1 804	391	77	58.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 357	603	146	32	19.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 357	603	146	32	19.6	–
5413	Architectural, engineering, & related services	4	1 806	846	171	27	57.0	–
	BALANCE OF WASHINGTON COUNTY, KY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WEBSTER COUNTY, KY							
54	**Professional, scientific, & technical services**	**6**	**853**	**204**	**45**	**18**	**31.8**	**20.5**
	BALANCE OF WHITLEY COUNTY, KY							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WOLFE COUNTY, KY							
54	**Professional, scientific, & technical services**	**4**	**564**	**107**	**18**	**7**	**39.7**	**49.6**
	BALANCE OF WOODFORD COUNTY, KY							
54	**Professional, scientific, & technical services**	**8**	**3 226**	**829**	**182**	**26**	**13.0**	**1.4**
541	Professional, scientific, & technical services	8	3 226	829	182	26	13.0	1.4

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

KENTUCKY

Corbin is in Knox and Whitley Counties.

Williamstown is in Grant and Pendleton Counties; it annexed into Pendleton County in May 1993.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

KENTUCKY

Cincinnati, OH—KY—IN PMSA

- Dearborn County, IN
- Ohio County, IN
- Boone County, KY
- Campbell County, KY
- Gallatin County, KY
- Grant County, KY
- Kenton County, KY
- Pendleton County, KY
- Brown County, OH
- Clermont County, OH
- Hamilton County, OH
- Warren County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA

- Cincinnati, OH—KY—IN PMSA
  - Dearborn County, IN
  - Ohio County, IN
  - Boone County, KY
  - Campbell County, KY
  - Gallatin County, KY
  - Grant County, KY
  - Kenton County, KY
  - Pendleton County, KY
  - Brown County, OH
  - Clermont County, OH
  - Hamilton County, OH
  - Warren County, OH
- Hamilton—Middletown, OH PMSA
  - Butler County, OH

Clarksville—Hopkinsville, TN—KY MSA

- Christian County, KY
- Montgomery County, TN

Evansville—Henderson, IN—KY MSA

- Posey County, IN
- Vanderburgh County, IN
- Warrick County, IN
- Henderson County, KY

Huntington—Ashland, WV—KY—OH MSA

- Boyd County, KY
- Carter County, KY
- Greenup County, KY
- Lawrence County, OH
- Cabell County, WV
- Wayne County, WV

Lexington, KY MSA

- Bourbon County, KY
- Clark County, KY
- Fayette County, KY
- Jessamine County, KY
- Madison County, KY
- Scott County, KY
- Woodford County, KY

Louisville, KY—IN MSA

- Clark County, IN
- Floyd County, IN
- Harrison County, IN
- Scott County, IN
- Bullitt County, KY
- Jefferson County, KY
- Oldham County, KY

Owensboro, KY MSA

- Daviess County, KY

U.S. Census Bureau, 1997 Economic Census

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1997 Economic Census

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOUISIANA							
54	**Professional, scientific, & technical services**	**9 077**	**5 754 632**	**2 158 962**	**461 449**	**63 642**	**25.8**	**7.3**
541	Professional, scientific, & technical services	9 077	5 754 632	2 158 962	461 449	63 642	25.8	7.3
5411	Legal services	3 743	2 082 447	743 757	145 275	18 467	28.8	7.4
54111	Offices of lawyers	3 612	2 033 447	725 540	141 147	17 764	29.0	7.1
541110	Offices of lawyers	3 612	2 033 447	725 540	141 147	17 764	29.0	7.1
5411101	Offices of lawyers (except legal aid societies)	3 612	2 033 447	725 540	141 147	17 764	29.0	7.1
54119	Other legal services	131	49 000	18 217	4 128	703	20.5	20.3
541191	Title abstract & settlement offices	109	37 929	16 231	3 651	610	21.9	15.2
541199	All other legal services	22	11 071	1 986	477	93	15.7	37.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 564	567 432	257 708	59 909	13 162	33.8	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 564	567 432	257 708	59 909	13 162	33.8	10.7
541211	Offices of certified public accountants	902	364 660	139 994	31 111	4 461	35.0	8.2
541213	Tax return preparation services	175	33 647	11 647	5 001	3 551	31.3	10.2
541214	Payroll services	52	91 104	71 310	16 076	3 583	15.8	19.1
541219	Other accounting services	435	78 021	34 757	7 721	1 567	50.0	12.9
5413	Architectural, engineering, & related services	1 486	1 934 224	786 825	173 876	18 537	18.1	5.3
54131	Architectural services	262	143 042	52 856	10 803	1 428	36.2	3.9
541310	Architectural services	262	143 042	52 856	10 803	1 428	36.2	3.9
54133	Engineering services	819	1 307 377	568 654	125 138	11 785	17.5	5.6
541330	Engineering services	819	1 307 377	568 654	125 138	11 785	17.5	5.6
54134	Drafting services	30	8 079	4 323	984	152	14.4	.1
541340	Drafting services	30	8 079	4 323	984	152	14.4	.1
54135	Building inspection services	33	3 456	1 264	268	54	54.5	5.0
541350	Building inspection services	33	3 456	1 264	268	54	54.5	5.0
54136	Geophysical surveying & mapping services	33	167 047	35 760	8 998	1 161	1.6	5.1
541360	Geophysical surveying & mapping services	33	167 047	35 760	8 998	1 161	1.6	5.1
54137	Surveying & mapping (except geophysical) services	140	134 959	48 304	10 259	1 446	24.4	.7
541370	Surveying & mapping (except geophysical) services	140	134 959	48 304	10 259	1 446	24.4	.7
54138	Testing laboratories	169	170 264	75 664	17 426	2 511	18.3	8.3
541380	Testing laboratories	169	170 264	75 664	17 426	2 511	18.3	8.3
5414	Specialized design services	188	58 891	13 304	2 694	621	45.5	19.5
54141	Interior design services	93	33 153	6 127	1 464	325	40.1	29.7
541410	Interior design services	93	33 153	6 127	1 464	325	40.1	29.7
54142	Industrial design services	6	766	242	40	8	47.4	44.8
541420	Industrial design services	6	766	242	40	8	47.4	44.8
54143	Graphic design services	83	23 884	6 761	1 149	273	54.4	5.5
541430	Graphic design services	83	23 884	6 761	1 149	273	54.4	5.5
5414301	Graphic design services (except commercial art & medical artists)	75	20 900	6 060	1 018	247	49.2	5.5
5414302	Commercial art	8	2 984	701	131	26	91.0	5.7
54149	Other specialized design services	6	1 088	174	41	15	16.7	–
541490	Other specialized design services	6	1 088	174	41	15	16.7	–
5415	Computer systems design & related services	387	289 206	115 718	26 938	3 040	20.0	9.0
54151	Computer systems design & related services	387	289 206	115 718	26 938	3 040	20.0	9.0
541511	Custom computer programming services	165	D	D	D	f	D	D
541512	Computer systems design services	175	D	D	D	g	D	D
5415121	Computer systems integrators	83	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	92	D	D	D	e	D	D
541513	Computer facilities management services	16	45 242	17 295	3 207	295	.8	4.5
541519	Other computer related services	31	11 141	6 388	1 242	150	35.0	5.6
5416	Management, scientific, & technical consulting services	893	352 642	121 784	25 829	4 030	44.5	11.1
54161	Management consulting services	511	210 634	73 357	15 286	2 494	42.2	11.8
541611	Administrative management & general management consulting service	279	108 342	41 368	8 650	1 543	40.3	17.3
541612	Human resources & executive search consulting services	78	26 194	9 833	1 933	288	43.4	2.5
5416121	Actuarial consulting	8	2 658	959	248	20	26.6	–
5416122	Executive placement services	26	6 704	3 253	537	112	97.0	–
5416123	Human resources & personnel management consulting	44	16 832	5 621	1 148	156	24.7	3.9
541613	Marketing consulting services	67	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	14	D	D	D	b	D	D
541618	Other management consulting services	73	51 915	15 643	3 288	457	38.8	7.6
54162	Environmental consulting services	135	72 599	25 196	5 615	825	49.6	8.1
541620	Environmental consulting services	135	72 599	25 196	5 615	825	49.6	8.1
54169	Other scientific & technical consulting services	247	69 409	23 231	4 928	711	46.0	12.2
541690	Other scientific & technical consulting services	247	69 409	23 231	4 928	711	46.0	12.2
5417	Scientific research & development services	47	39 535	14 301	3 402	392	12.1	6.1
54171	R&D in the physical, engineering, & life sciences	42	39 126	14 102	3 353	369	11.6	6.1
541710	R&D in the physical, engineering, & life sciences	42	39 126	14 102	3 353	369	11.6	6.1
5417101	R&D in the physical & engineering sciences	24	26 548	8 790	2 053	220	7.3	1.5
5417102	Research & development in the life sciences	18	12 578	5 312	1 300	149	20.7	15.6
54172	Research & development in the social sciences & humanities	5	409	199	49	23	57.2	7.3
541720	R&D in the social sciences & humanities	5	409	199	49	23	57.2	7.3

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOUISIANA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	451	314 166	71 722	16 271	3 396	17.5	4.8
54181	Advertising agencies	169	64 617	28 406	6 261	868	7.0	8.1
541810	Advertising agencies	169	64 617	28 406	6 261	868	7.0	8.1
54182	Public relations agencies	66	16 896	5 251	1 018	190	68.9	3.8
541820	Public relations agencies	66	16 896	5 251	1 018	190	68.9	3.8
54183	Media buying services	5	1 792	525	84	17	–	–
541830	Media buying services	5	1 792	525	84	17	–	–
54184	Media representatives	27	84 783	14 153	3 600	532	6.8	.3
541840	Media representatives	27	84 783	14 153	3 600	532	6.8	.3
5418401	Radio & television advertising representatives	9	12 259	4 247	1 151	186	23.0	–
5418402	Publishers' advertising representatives	18	72 524	9 906	2 449	346	4.0	.4
54185	Display advertising	45	71 802	10 725	2 463	719	10.8	1.0
541850	Display advertising	45	71 802	10 725	2 463	719	10.8	1.0
5418501	Display advertising (except outdoor)	5	D	D	D	e	D	D
5418502	Outdoor advertising services	40	D	D	D	e	D	D
54186	Direct mail advertising	19	10 260	1 998	430	107	33.2	.6
541860	Direct mail advertising	19	10 260	1 998	430	107	33.2	.6
54187	Advertising material distribution services	7	6 019	633	131	54	71.6	10.3
541870	Advertising material distribution services	7	6 019	633	131	54	71.6	10.3
54189	Other services related to advertising	113	57 997	10 031	2 284	909	30.7	12.9
541890	Other services related to advertising	113	57 997	10 031	2 284	909	30.7	12.9
5418901	Welcoming services	4	2 134	262	52	17	13.6	25.4
5418902	Advertising specialties goods distributor	50	39 414	5 136	1 075	219	28.0	10.3
5418903	Sign painting & lettering shop	41	11 687	3 292	751	208	43.5	12.7
5418909	All other advertising	18	4 762	1 341	406	465	28.8	28.7
5419	Other professional, scientific, & technical services	318	116 089	33 843	7 255	1 997	35.0	9.8
54191	Marketing research & public opinion polling	28	13 966	5 260	1 046	317	6.5	10.6
541910	Marketing research & public opinion polling	28	13 966	5 260	1 046	317	6.5	10.6
54192	Photographic services	212	63 484	14 551	3 148	1 046	52.6	3.8
541921	Photographic studios, portrait	177	53 580	11 453	2 571	915	57.9	3.2
541922	Commercial photography	35	9 904	3 098	577	131	23.9	7.0
54193	Translation & interpretation services	4	781	232	53	15	79.1	–
541930	Translation & interpretation services	4	781	232	53	15	79.1	–
54199	All other professional, scientific, & technical services	74	37 858	13 800	3 008	619	15.0	19.9
541990	All other professional, scientific, & technical services	74	37 858	13 800	3 008	619	15.0	19.9

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	LOUISIANA								
54	**Professional, scientific, & technical services**	**77**	**D**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	77	D	D	D	D	f	D	D
5411	Legal services	49	D	D	D	D	e	D	D
54111	Offices of lawyers	49	D	D	D	D	e	D	D
541110	Offices of lawyers	49	D	D	D	D	e	D	D
5411102	Legal aid societies & similar legal services	49	D	D	D	D	e	D	D
5417	Scientific research & development services	28	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	21	23 727	25 055	6 639	1 506	204	2.9	43.6
541710	R&D in the physical, engineering, & life sciences	21	23 727	25 055	6 639	1 506	204	2.9	43.6
5417101	R&D in the physical & engineering sciences	8	2 625	2 426	1 094	235	29	5.8	53.3
5417102	Research & development in the life sciences	13	21 102	22 629	5 545	1 271	175	2.5	42.4
54172	Research & development in the social sciences & humanities	7	D	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	7	D	D	D	D	a	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALEXANDRIA, LA MSA							
54	**Professional, scientific, & technical services**	**247**	**124 224**	**42 154**	**9 836**	**1 956**	**35.7**	**4.6**
541	Professional, scientific, & technical services	247	124 224	42 154	9 836	1 956	35.7	4.6
5411	Legal services	120	56 189	18 255	3 522	519	30.4	3.1
54111	Offices of lawyers	115	55 363	17 940	3 462	503	29.8	2.9
541110	Offices of lawyers	115	55 363	17 940	3 462	503	29.8	2.9
5411101	Offices of lawyers (except legal aid societies)	115	55 363	17 940	3 462	503	29.8	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	11 076	4 401	1 133	375	41.4	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	11 076	4 401	1 133	375	41.4	7.5
541211	Offices of certified public accountants	21	8 514	3 446	801	133	44.6	5.4
541213	Tax return preparation services	6	1 662	599	270	220	13.3	10.7
5413	Architectural, engineering, & related services	27	16 998	7 558	1 761	223	35.3	.3
54131	Architectural services	8	5 377	1 569	347	54	39.3	–
541310	Architectural services	8	5 377	1 569	347	54	39.3	–
54133	Engineering services	12	9 730	5 085	1 216	128	31.5	.1
541330	Engineering services	12	9 730	5 085	1 216	128	31.5	.1
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	8	5 100	1 765	459	73	8.7	.3
54151	Computer systems design & related services	8	5 100	1 765	459	73	8.7	.3
5416	Management, scientific, & technical consulting services	24	14 102	5 769	1 895	511	18.7	18.6
54161	Management consulting services	14	10 092	3 942	1 524	463	12.2	.3
541612	Human resources & executive search consulting services	2	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	b	D	D
54169	Other scientific & technical consulting services	8	D	D	D	b	D	D
541690	Other scientific & technical consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	14	5 717	1 605	346	87	9.0	1.1
5419	Other professional, scientific, & technical services	11	D	D	D	c	D	D
54192	Photographic services	10	13 535	2 552	663	157	94.9	–
541921	Photographic studios, portrait	10	13 535	2 552	663	157	94.9	–
	BATON ROUGE, LA MSA							
54	**Professional, scientific, & technical services**	**1 548**	**1 263 347**	**475 756**	**102 213**	**13 337**	**23.1**	**5.8**
541	Professional, scientific, & technical services	1 548	1 263 347	475 756	102 213	13 337	23.1	5.8
5411	Legal services	549	305 150	100 785	19 739	2 714	32.9	6.4
54111	Offices of lawyers	526	294 133	96 720	18 904	2 600	33.5	5.8
541110	Offices of lawyers	526	294 133	96 720	18 904	2 600	33.5	5.8
5411101	Offices of lawyers (except legal aid societies)	526	294 133	96 720	18 904	2 600	33.5	5.8
54119	Other legal services	23	11 017	4 065	835	114	16.5	23.8
541191	Title abstract & settlement offices	15	7 274	3 016	557	76	9.4	3.7
541199	All other legal services	8	3 743	1 049	278	38	30.2	62.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	239	77 984	34 279	8 431	2 404	35.7	20.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	239	77 984	34 279	8 431	2 404	35.7	20.6
541211	Offices of certified public accountants	143	46 742	18 924	4 484	630	42.0	18.9
541213	Tax return preparation services	19	5 275	1 932	864	670	15.2	9.8
541219	Other accounting services	69	15 512	6 809	1 625	337	47.1	21.9
5413	Architectural, engineering, & related services	318	562 665	240 095	52 974	4 954	13.6	3.2
54131	Architectural services	54	25 325	9 599	1 877	262	47.7	1.1
541310	Architectural services	54	25 325	9 599	1 877	262	47.7	1.1
54133	Engineering services	199	404 146	196 426	44 238	3 683	13.0	4.3
541330	Engineering services	199	404 146	196 426	44 238	3 683	13.0	4.3
54134	Drafting services	10	D	D	D	b	D	D
541340	Drafting services	10	D	D	D	b	D	D
54136	Geophysical surveying & mapping services	4	D	D	D	e	D	D
541360	Geophysical surveying & mapping services	4	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	14	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	14	D	D	D	c	D	D
54138	Testing laboratories	31	34 322	15 769	3 893	509	26.3	.5
541380	Testing laboratories	31	34 322	15 769	3 893	509	26.3	.5
5414	Specialized design services	38	13 401	3 095	570	125	50.6	10.9
54141	Interior design services	17	D	D	D	b	D	D
541410	Interior design services	17	D	D	D	b	D	D
54143	Graphic design services	20	6 926	2 282	402	79	53.9	7.6
541430	Graphic design services	20	6 926	2 282	402	79	53.9	7.6
5414301	Graphic design services (except commercial art & medical artists)	17	D	D	D	b	D	D
5414302	Commercial art	3	D	D	D	a	D	D
5415	Computer systems design & related services	85	91 552	35 743	6 734	790	21.0	11.0
54151	Computer systems design & related services	85	91 552	35 743	6 734	790	21.0	11.0
541511	Custom computer programming services	35	36 759	17 514	3 121	348	13.4	4.9
541512	Computer systems design services	42	46 639	12 745	2 536	319	28.4	17.1
5415121	Computer systems integrators	19	35 264	10 162	1 927	224	31.7	1.8
5415122	Computer systems consultants (except systems integrators)	23	11 375	2 583	609	95	18.1	64.3
541519	Other computer related services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BATON ROUGE, LA MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	181	92 815	35 432	7 525	1 051	42.1	4.5
54161	Management consulting services	110	51 260	20 129	4 162	637	47.9	6.2
541611	Administrative management & general management consulting service	63	40 644	15 521	3 289	473	45.2	3.6
541618	Other management consulting services	12	5 155	2 588	469	68	32.7	28.2
54162	Environmental consulting services	40	28 981	10 351	2 307	296	39.6	2.8
541620	Environmental consulting services	40	28 981	10 351	2 307	296	39.6	2.8
54169	Other scientific & technical consulting services	31	12 574	4 952	1 056	118	24.5	1.3
541690	Other scientific & technical consulting services	31	12 574	4 952	1 056	118	24.5	1.3
5417	Scientific research & development services	9	8 550	2 412	668	76	14.3	8.6
5418	Advertising & related services	83	95 891	18 690	4 449	996	15.5	2.8
54181	Advertising agencies	26	10 799	4 863	1 019	112	11.2	14.0
541810	Advertising agencies	26	10 799	4 863	1 019	112	11.2	14.0
54182	Public relations agencies	24	7 879	3 057	620	98	83.0	3.1
541820	Public relations agencies	24	7 879	3 057	620	98	83.0	3.1
54184	Media representatives	5	D	D	D	c	D	D
541840	Media representatives	5	D	D	D	c	D	D
5418402	Publishers' advertising representatives	3	D	D	D	c	D	D
54189	Other services related to advertising	18	D	D	D	e	D	D
541890	Other services related to advertising	18	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	46	15 339	5 225	1 123	227	36.6	5.1
54192	Photographic services	31	6 125	1 527	314	130	52.8	12.7
541921	Photographic studios, portrait	26	4 941	1 203	245	109	51.6	15.7
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D
	HOUMA, LA MSA							
54	**Professional, scientific, & technical services**	**329**	**216 757**	**78 264**	**17 029**	**2 597**	**32.5**	**4.4**
541	Professional, scientific, & technical services	329	216 757	78 264	17 029	2 597	32.5	4.4
5411	Legal services	131	48 257	18 930	3 814	483	43.8	7.6
54111	Offices of lawyers	127	47 726	18 795	3 775	477	43.8	7.7
541110	Offices of lawyers	127	47 726	18 795	3 775	477	43.8	7.7
5411101	Offices of lawyers (except legal aid societies)	127	47 726	18 795	3 775	477	43.8	7.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	63	39 690	32 540	7 867	1 220	21.7	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	63	39 690	32 540	7 867	1 220	21.7	2.6
541211	Offices of certified public accountants	32	9 352	4 456	808	137	62.1	5.4
541213	Tax return preparation services	7	1 001	242	104	47	100.0	–
541214	Payroll services	5	D	D	D	f	D	D
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	57	110 498	20 821	4 258	644	28.7	3.2
54133	Engineering services	31	75 407	8 448	1 449	248	15.7	.7
541330	Engineering services	31	75 407	8 448	1 449	248	15.7	.7
54137	Surveying & mapping (except geophysical) services	7	18 558	5 724	1 332	187	95.1	–
541370	Surveying & mapping (except geophysical) services	7	18 558	5 724	1 332	187	95.1	–
54138	Testing laboratories	6	10 609	4 924	1 109	157	.8	28.7
541380	Testing laboratories	6	10 609	4 924	1 109	157	.8	28.7
5416	Management, scientific, & technical consulting services	35	6 948	2 572	422	71	69.2	11.2
54169	Other scientific & technical consulting services	16	D	D	D	b	D	D
541690	Other scientific & technical consulting services	16	D	D	D	b	D	D
5418	Advertising & related services	16	6 385	1 876	357	97	23.6	6.4
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAFAYETTE, LA MSA							
54	**Professional, scientific, & technical services**	**995**	**600 980**	**229 531**	**45 924**	**6 607**	**27.5**	**6.3**
541	Professional, scientific, & technical services	995	600 980	229 531	45 924	6 607	27.5	6.3
5411	Legal services	419	192 681	77 081	14 827	1 995	29.5	6.1
54111	Offices of lawyers	410	190 852	76 465	14 693	1 969	29.6	5.6
541110	Offices of lawyers	410	190 852	76 465	14 693	1 969	29.6	5.6
5411101	Offices of lawyers (except legal aid societies)	410	190 852	76 465	14 693	1 969	29.6	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	161	51 147	25 358	5 254	1 091	33.0	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	161	51 147	25 358	5 254	1 091	33.0	9.6
541211	Offices of certified public accountants	103	34 816	15 084	3 156	476	37.5	10.1
541213	Tax return preparation services	16	2 160	746	330	283	32.1	4.9
541219	Other accounting services	35	6 896	2 867	636	152	32.6	18.8
5413	Architectural, engineering, & related services	187	243 618	93 810	18 838	2 206	21.4	4.0
54131	Architectural services	28	14 625	5 646	1 047	190	38.9	2.1
541310	Architectural services	28	14 625	5 646	1 047	190	38.9	2.1
54133	Engineering services	103	91 102	40 668	7 586	833	44.6	4.2
541330	Engineering services	103	91 102	40 668	7 586	833	44.6	4.2
54136	Geophysical surveying & mapping services	8	D	D	D	c	D	D
541360	Geophysical surveying & mapping services	8	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	13	D	D	D	f	D	D
541370	Surveying & mapping (except geophysical) services	13	D	D	D	f	D	D
54138	Testing laboratories	30	33 626	12 650	2 909	417	9.0	9.4
541380	Testing laboratories	30	33 626	12 650	2 909	417	9.0	9.4
5414	Specialized design services	18	3 237	895	200	61	57.8	10.3
5415	Computer systems design & related services	33	22 946	6 451	1 334	265	26.2	18.0
54151	Computer systems design & related services	33	22 946	6 451	1 334	265	26.2	18.0
541512	Computer systems design services	17	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	12	5 890	1 769	280	55	16.6	66.2
5416	Management, scientific, & technical consulting services	110	53 042	16 308	3 440	581	45.0	7.1
54161	Management consulting services	49	19 391	6 950	1 359	310	26.2	10.1
541611	Administrative management & general management consulting service	26	9 220	3 236	759	206	25.7	17.3
541618	Other management consulting services	12	8 344	3 343	528	92	14.8	1.6
54162	Environmental consulting services	19	7 821	2 411	656	75	76.5	13.1
541620	Environmental consulting services	19	7 821	2 411	656	75	76.5	13.1
54169	Other scientific & technical consulting services	42	25 830	6 947	1 425	196	49.7	3.1
541690	Other scientific & technical consulting services	42	25 830	6 947	1 425	196	49.7	3.1
5418	Advertising & related services	37	23 790	6 837	1 401	249	17.1	14.1
54181	Advertising agencies	17	8 651	3 892	802	136	15.6	8.4
541810	Advertising agencies	17	8 651	3 892	802	136	15.6	8.4
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	26	9 088	2 544	545	150	24.2	1.8
54192	Photographic services	16	3 481	781	170	76	56.9	4.6
541921	Photographic studios, portrait	13	2 956	689	149	69	49.2	5.4
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D
	LAKE CHARLES, LA MSA							
54	**Professional, scientific, & technical services**	**348**	**183 381**	**69 210**	**14 252**	**2 432**	**29.0**	**7.4**
541	Professional, scientific, & technical services	348	183 381	69 210	14 252	2 432	29.0	7.4
5411	Legal services	161	78 128	26 843	5 036	900	34.3	6.4
54111	Offices of lawyers	155	76 615	25 936	4 830	853	34.4	6.6
541110	Offices of lawyers	155	76 615	25 936	4 830	853	34.4	6.6
5411101	Offices of lawyers (except legal aid societies)	155	76 615	25 936	4 830	853	34.4	6.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	22 645	9 333	2 072	535	28.9	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	22 645	9 333	2 072	535	28.9	7.7
541211	Offices of certified public accountants	35	15 394	6 688	1 425	206	36.6	4.4
541213	Tax return preparation services	9	1 747	691	301	241	16.5	3.8
541219	Other accounting services	14	5 504	1 954	346	88	11.5	18.1
5413	Architectural, engineering, & related services	51	54 493	24 831	5 294	609	18.6	10.0
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	21	36 200	18 030	3 842	382	9.4	8.6
541330	Engineering services	21	36 200	18 030	3 842	382	9.4	8.6
54138	Testing laboratories	10	10 071	5 055	1 104	156	6.5	21.5
541380	Testing laboratories	10	10 071	5 055	1 104	156	6.5	21.5
5414	Specialized design services	9	2 087	171	38	18	75.0	1.0
5416	Management, scientific, & technical consulting services	18	7 225	2 919	557	87	29.8	1.4
54161	Management consulting services	12	4 125	1 505	212	28	27.1	.5
5418	Advertising & related services	26	13 630	3 354	808	169	23.3	6.5
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONROE, LA MSA							
54	**Professional, scientific, & technical services**	**358**	**145 263**	**50 728**	**11 326**	**2 042**	**35.8**	**8.7**
541	Professional, scientific, & technical services	358	145 263	50 728	11 326	2 042	35.8	8.7
5411	Legal services	117	45 565	11 914	2 287	530	42.2	6.2
54111	Offices of lawyers	112	44 031	11 563	2 204	510	42.9	6.4
541110	Offices of lawyers	112	44 031	11 563	2 204	510	42.9	6.4
5411101	Offices of lawyers (except legal aid societies)	112	44 031	11 563	2 204	510	42.9	6.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	86	21 300	8 000	1 997	525	52.6	13.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	86	21 300	8 000	1 997	525	52.6	13.4
541211	Offices of certified public accountants	59	16 928	5 970	1 359	252	57.3	8.2
541213	Tax return preparation services	4	1 719	606	287	197	34.3	–
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	63	50 411	23 477	5 158	653	22.1	5.8
54131	Architectural services	10	13 364	5 544	871	89	17.8	–
541310	Architectural services	10	13 364	5 544	871	89	17.8	–
54133	Engineering services	38	28 854	14 401	3 552	414	21.5	10.1
541330	Engineering services	38	28 854	14 401	3 552	414	21.5	10.1
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5414	Specialized design services	4	1 535	164	32	49	46.7	–
5415	Computer systems design & related services	14	4 258	1 983	645	49	29.7	17.7
54151	Computer systems design & related services	14	4 258	1 983	645	49	29.7	17.7
5416	Management, scientific, & technical consulting services	40	11 809	2 849	613	99	37.1	25.3
54161	Management consulting services	24	6 791	1 470	333	58	31.9	2.6
541613	Marketing consulting services	3	D	D	D	a	D	D
5418	Advertising & related services	18	7 439	1 823	501	103	32.2	1.6
5419	Other professional, scientific, & technical services	16	2 946	518	93	34	54.3	3.9
54192	Photographic services	13	2 527	428	82	28	57.5	.5
541921	Photographic studios, portrait	10	2 340	397	75	25	57.9	–
	NEW ORLEANS, LA MSA							
54	**Professional, scientific, & technical services**	**3 406**	**2 478 892**	**967 947**	**206 593**	**24 941**	**22.9**	**8.6**
541	Professional, scientific, & technical services	3 406	2 478 892	967 947	206 593	24 941	22.9	8.6
5411	Legal services	1 469	1 091 155	406 044	79 491	8 464	23.6	8.1
54111	Offices of lawyers	1 423	1 065 999	397 106	77 424	8 137	23.7	7.9
541110	Offices of lawyers	1 423	1 065 999	397 106	77 424	8 137	23.7	7.9
5411101	Offices of lawyers (except legal aid societies)	1 423	1 065 999	397 106	77 424	8 137	23.7	7.9
54119	Other legal services	46	25 156	8 938	2 067	327	20.3	15.7
541191	Title abstract & settlement offices	35	18 093	8 202	1 913	284	25.2	12.8
541199	All other legal services	11	7 063	736	154	43	7.8	23.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	506	237 907	100 897	22 912	4 278	27.7	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	506	237 907	100 897	22 912	4 278	27.7	9.8
541211	Offices of certified public accountants	289	159 930	59 573	12 988	1 641	22.7	6.3
541213	Tax return preparation services	49	10 916	4 149	1 617	1 167	34.7	5.0
541214	Payroll services	20	34 636	21 242	4 971	953	26.7	31.1
541219	Other accounting services	148	32 425	15 933	3 336	517	51.1	6.0
5413	Architectural, engineering, & related services	519	673 970	307 130	71 100	7 005	17.9	8.0
54131	Architectural services	100	58 771	23 413	5 165	591	28.6	7.4
541310	Architectural services	100	58 771	23 413	5 165	591	28.6	7.4
54133	Engineering services	295	492 692	237 350	53 268	4 621	17.7	8.1
541330	Engineering services	295	492 692	237 350	53 268	4 621	17.7	8.1
54134	Drafting services	9	3 181	1 541	361	64	13.5	–
541340	Drafting services	9	3 181	1 541	361	64	13.5	–
54135	Building inspection services	14	1 468	686	139	26	38.6	11.9
541350	Building inspection services	14	1 468	686	139	26	38.6	11.9
54136	Geophysical surveying & mapping services	6	51 472	12 991	5 014	615	1.5	12.6
541360	Geophysical surveying & mapping services	6	51 472	12 991	5 014	615	1.5	12.6
54137	Surveying & mapping (except geophysical) services	42	14 611	6 788	1 525	260	32.5	2.3
541370	Surveying & mapping (except geophysical) services	42	14 611	6 788	1 525	260	32.5	2.3
54138	Testing laboratories	53	51 775	24 361	5 628	828	19.1	4.4
541380	Testing laboratories	53	51 775	24 361	5 628	828	19.1	4.4
5414	Specialized design services	80	30 813	7 872	1 587	272	38.8	26.2
54141	Interior design services	34	16 584	4 182	1 024	139	23.4	44.1
541410	Interior design services	34	16 584	4 182	1 024	139	23.4	44.1
54143	Graphic design services	40	13 860	3 602	545	124	57.4	5.3
541430	Graphic design services	40	13 860	3 602	545	124	57.4	5.3
5414301	Graphic design services (except commercial art & medical artists)	35	D	D	D	c	D	D
5415	Computer systems design & related services	178	130 471	50 883	10 936	1 160	17.0	6.8
54151	Computer systems design & related services	178	130 471	50 883	10 936	1 160	17.0	6.8
541511	Custom computer programming services	73	D	D	D	e	D	D
541512	Computer systems design services	75	49 071	18 239	4 294	455	24.7	12.1
5415121	Computer systems integrators	39	40 582	15 560	3 735	374	14.0	13.9
5415122	Computer systems consultants (except systems integrators)	36	8 489	2 679	559	81	75.9	3.5
541519	Other computer related services	16	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW ORLEANS, LA MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	321	108 120	37 434	7 952	1 112	51.0	14.8
54161	Management consulting services	216	83 002	28 189	5 873	807	52.0	13.9
541611	Administrative management & general management consulting service	115	29 257	11 148	1 956	318	54.2	30.2
541612	Human resources & executive search consulting services	43	14 094	5 935	1 209	159	51.8	2.1
5416122	Executive placement services	17	4 199	2 187	339	79	98.7	–
5416123	Human resources & personnel management consulting	21	D	D	D	b	D	D
541613	Marketing consulting services	30	8 787	2 649	637	64	72.0	7.2
541618	Other management consulting services	22	28 856	7 507	1 816	236	47.0	5.6
54162	Environmental consulting services	29	13 301	4 366	944	115	46.1	5.1
541620	Environmental consulting services	29	13 301	4 366	944	115	46.1	5.1
54169	Other scientific & technical consulting services	76	11 817	4 879	1 135	190	49.7	32.3
541690	Other scientific & technical consulting services	76	11 817	4 879	1 135	190	49.7	32.3
5417	Scientific research & development services	20	25 875	10 656	2 408	263	5.0	4.6
54171	R&D in the physical, engineering, & life sciences	18	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	18	D	D	D	c	D	D
5418	Advertising & related services	187	122 930	28 684	6 339	1 298	17.6	5.4
54181	Advertising agencies	78	34 731	15 302	3 458	428	3.8	7.8
541810	Advertising agencies	78	34 731	15 302	3 458	428	3.8	7.8
54182	Public relations agencies	31	6 203	1 522	304	74	61.5	6.0
541820	Public relations agencies	31	6 203	1 522	304	74	61.5	6.0
54184	Media representatives	5	8 081	1 920	415	66	27.5	3.1
541840	Media representatives	5	8 081	1 920	415	66	27.5	3.1
54185	Display advertising	10	45 720	4 607	1 000	439	6.9	.6
541850	Display advertising	10	45 720	4 607	1 000	439	6.9	.6
5418501	Display advertising (except outdoor)	3	D	D	D	e	D	D
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54189	Other services related to advertising	50	23 740	4 400	1 001	226	44.7	10.0
541890	Other services related to advertising	50	23 740	4 400	1 001	226	44.7	10.0
5418902	Advertising specialties goods distributor	21	D	D	D	c	D	D
5418903	Sign painting & lettering shop	18	5 310	1 467	351	91	44.7	10.3
5419	Other professional, scientific, & technical services	126	57 651	18 347	3 868	1 089	19.0	15.0
54191	Marketing research & public opinion polling	17	11 554	4 060	829	262	3.9	8.7
541910	Marketing research & public opinion polling	17	11 554	4 060	829	262	3.9	8.7
54192	Photographic services	74	24 286	6 157	1 258	394	35.1	2.6
541921	Photographic studios, portrait	57	18 993	4 052	885	335	40.5	2.2
541922	Commercial photography	17	5 293	2 105	373	59	15.8	4.1
54199	All other professional, scientific, & technical services	34	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	34	D	D	D	e	D	D
	SHREVEPORT–BOSSIER CITY, LA MSA							
54	**Professional, scientific, & technical services**	**695**	**315 088**	**116 451**	**24 196**	**3 908**	**32.5**	**9.0**
541	Professional, scientific, & technical services	695	315 088	116 451	24 196	3 908	32.5	9.0
5411	Legal services	251	114 336	46 639	8 452	1 226	35.8	5.9
54111	Offices of lawyers	241	110 601	45 101	8 045	1 141	36.8	4.5
541110	Offices of lawyers	241	110 601	45 101	8 045	1 141	36.8	4.5
5411101	Offices of lawyers (except legal aid societies)	241	110 601	45 101	8 045	1 141	36.8	4.5
54119	Other legal services	10	3 735	1 538	407	85	5.6	47.8
541191	Title abstract & settlement offices	10	3 735	1 538	407	85	5.6	47.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	161	57 281	22 315	5 338	1 163	31.6	11.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	161	57 281	22 315	5 338	1 163	31.6	11.4
541211	Offices of certified public accountants	88	41 637	14 083	3 367	478	32.8	5.2
541213	Tax return preparation services	19	4 236	1 551	651	381	19.1	32.6
541219	Other accounting services	49	6 506	2 570	597	148	55.6	3.6
5413	Architectural, engineering, & related services	109	60 674	26 166	5 651	779	35.3	9.6
54131	Architectural services	17	9 519	3 024	644	95	21.0	1.6
541310	Architectural services	17	9 519	3 024	644	95	21.0	1.6
54133	Engineering services	61	37 380	17 414	3 590	480	34.2	8.4
541330	Engineering services	61	37 380	17 414	3 590	480	34.2	8.4
54137	Surveying & mapping (except geophysical) services	10	2 668	1 358	386	69	63.1	–
541370	Surveying & mapping (except geophysical) services	10	2 668	1 358	386	69	63.1	–
54138	Testing laboratories	13	9 210	3 402	819	114	49.9	27.4
541380	Testing laboratories	13	9 210	3 402	819	114	49.9	27.4
5414	Specialized design services	16	3 874	373	106	36	58.3	23.9
54141	Interior design services	10	2 965	243	69	25	68.0	30.2
541410	Interior design services	10	2 965	243	69	25	68.0	30.2
5415	Computer systems design & related services	23	7 024	2 783	590	67	33.1	17.5
54151	Computer systems design & related services	23	7 024	2 783	590	67	33.1	17.5
541512	Computer systems design services	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHREVEPORT–BOSSIER CITY, LA MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	59	33 440	9 165	2 017	245	29.4	15.6
54161	Management consulting services	30	20 944	5 530	1 261	96	14.0	21.0
541611	Administrative management & general management consulting service	15	12 830	4 043	917	53	3.8	32.5
541618	Other management consulting services	6	6 274	1 025	245	22	17.1	2.8
54162	Environmental consulting services	11	8 038	2 565	546	116	71.5	1.7
541620	Environmental consulting services	11	8 038	2 565	546	116	71.5	1.7
54169	Other scientific & technical consulting services	18	4 458	1 070	210	33	26.3	14.8
541690	Other scientific & technical consulting services	18	4 458	1 070	210	33	26.3	14.8
5418	Advertising & related services	44	31 556	7 125	1 700	276	15.2	2.3
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	6	D	D	D	a	D	D
5418903	Sign painting & lettering shop	3	1 574	364	77	20	D	34.0
5419	Other professional, scientific, & technical services	29	5 529	1 528	289	108	41.1	14.0
54192	Photographic services	22	4 177	926	188	75	47.9	11.1
541921	Photographic studios, portrait	20	D	D	D	b	D	D
	AREA OUTSIDE LOUISIANA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 151**	**426 700**	**128 921**	**30 080**	**5 822**	**32.4**	**6.3**
541	Professional, scientific, & technical services	1 151	426 700	128 921	30 080	5 822	32.4	6.3
5411	Legal services	526	150 986	37 266	8 107	1 636	40.0	9.2
54111	Offices of lawyers	503	148 127	35 914	7 810	1 574	40.1	9.2
541110	Offices of lawyers	503	148 127	35 914	7 810	1 574	40.1	9.2
5411101	Offices of lawyers (except legal aid societies)	503	148 127	35 914	7 810	1 574	40.1	9.2
54119	Other legal services	23	2 859	1 352	297	62	34.7	13.0
541191	Title abstract & settlement offices	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	251	48 402	20 585	4 905	1 571	65.9	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	251	48 402	20 585	4 905	1 571	65.9	7.6
541211	Offices of certified public accountants	132	31 347	11 770	2 723	508	64.3	8.1
541213	Tax return preparation services	46	4 931	1 131	577	345	47.1	13.2
541219	Other accounting services	68	D	D	D	c	D	D
5413	Architectural, engineering, & related services	155	160 897	42 937	8 842	1 464	13.1	2.4
54131	Architectural services	23	D	D	D	b	D	D
541310	Architectural services	23	D	D	D	b	D	D
54133	Engineering services	59	131 866	30 832	6 397	996	8.7	2.0
541330	Engineering services	59	131 866	30 832	6 397	996	8.7	2.0
54137	Surveying & mapping (except geophysical) services	41	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	41	D	D	D	c	D	D
54138	Testing laboratories	15	13 995	6 600	1 371	219	17.3	4.9
541380	Testing laboratories	15	13 995	6 600	1 371	219	17.3	4.9
5414	Specialized design services	17	D	D	D	b	D	D
5415	Computer systems design & related services	25	23 250	14 376	5 839	564	17.6	2.4
54151	Computer systems design & related services	25	23 250	14 376	5 839	564	17.6	2.4
541512	Computer systems design services	10	D	D	D	f	D	D
5415121	Computer systems integrators	5	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	105	25 141	9 336	1 408	273	58.9	14.2
54161	Management consulting services	45	12 705	4 665	450	71	53.8	24.7
541611	Administrative management & general management consulting service	22	D	D	D	b	D	D
541613	Marketing consulting services	6	3 801	940	73	24	61.1	12.5
54162	Environmental consulting services	20	7 184	2 839	552	119	69.1	2.3
541620	Environmental consulting services	20	7 184	2 839	552	119	69.1	2.3
54169	Other scientific & technical consulting services	40	5 252	1 832	406	83	57.6	4.8
541690	Other scientific & technical consulting services	40	5 252	1 832	406	83	57.6	4.8
5418	Advertising & related services	26	6 828	1 728	370	121	31.6	1.6
54189	Other services related to advertising	8	2 528	479	111	40	25.0	2.3
541890	Other services related to advertising	8	2 528	479	111	40	25.0	2.3
5419	Other professional, scientific, & technical services	38	D	D	D	c	D	D
54192	Photographic services	27	5 634	1 273	272	106	31.7	6.1
541921	Photographic studios, portrait	23	3 440	786	180	72	45.4	10.1
541922	Commercial photography	4	2 194	487	92	34	10.3	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	ALEXANDRIA, LA MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	BATON ROUGE, LA MSA								
54	**Professional, scientific, & technical services**	**9**	**3 293**	**3 196**	**1 531**	**377**	**58**	**14.1**	**4.1**
541	Professional, scientific, & technical services	9	3 293	3 196	1 531	377	58	14.1	4.1
	HOUMA, LA MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	LAFAYETTE, LA MSA								
54	**Professional, scientific, & technical services**	**7**	**2 011**	**2 128**	**1 057**	**229**	**54**	**20.2**	**–**
541	Professional, scientific, & technical services	7	2 011	2 128	1 057	229	54	20.2	–
	LAKE CHARLES, LA MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	MONROE, LA MSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	b	D	D
	NEW ORLEANS, LA MSA								
54	**Professional, scientific, & technical services**	**35**	**21 318**	**20 927**	**8 642**	**1 957**	**300**	**6.9**	**52.0**
541	Professional, scientific, & technical services	35	21 318	20 927	8 642	1 957	300	6.9	52.0
5411	Legal services	18	6 658	6 664	3 560	801	125	11.1	9.1
54111	Offices of lawyers	18	6 658	6 664	3 560	801	125	11.1	9.1
541110	Offices of lawyers	18	6 658	6 664	3 560	801	125	11.1	9.1
5411102	Legal aid societies & similar legal services	18	6 658	6 664	3 560	801	125	11.1	9.1
5417	Scientific research & development services	17	14 660	14 263	5 082	1 156	175	5.0	71.4
54171	R&D in the physical, engineering, & life sciences	14	13 778	13 450	4 698	1 076	163	3.9	75.1
541710	R&D in the physical, engineering, & life sciences	14	13 778	13 450	4 698	1 076	163	3.9	75.1
	SHREVEPORT–BOSSIER CITY, LA MSA								
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	D	b	D	D
	AREA OUTSIDE LOUISIANA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**11**	**2 156**	**2 120**	**1 264**	**321**	**62**	**12.8**	**8.6**
541	Professional, scientific, & technical services	11	2 156	2 120	1 264	321	62	12.8	8.6

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ACADIA PARISH, LA							
54	**Professional, scientific, & technical services**	**54**	**18 146**	**5 659**	**1 255**	**233**	**34.7**	**7.1**
541	Professional, scientific, & technical services	54	18 146	5 659	1 255	233	34.7	7.1
5411	Legal services	25	5 379	1 132	260	76	62.1	4.6
54111	Offices of lawyers	25	5 379	1 132	260	76	62.1	4.6
541110	Offices of lawyers	25	5 379	1 132	260	76	62.1	4.6
5411101	Offices of lawyers (except legal aid societies)	25	5 379	1 132	260	76	62.1	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 912	1 393	376	64	29.3	21.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 912	1 393	376	64	29.3	21.5
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	8 349	3 041	606	91	16.5	2.0
	ALLEN PARISH, LA							
54	**Professional, scientific, & technical services**	**17**	**2 209**	**648**	**134**	**35**	**61.9**	**9.7**
541	Professional, scientific, & technical services	17	2 209	648	134	35	61.9	9.7
	ASCENSION PARISH, LA							
54	**Professional, scientific, & technical services**	**80**	**34 669**	**15 472**	**2 645**	**820**	**29.9**	**6.8**
541	Professional, scientific, & technical services	80	34 669	15 472	2 645	820	29.9	6.8
5411	Legal services	35	13 774	6 861	561	116	25.9	11.1
54111	Offices of lawyers	32	12 833	6 695	529	110	26.1	11.9
541110	Offices of lawyers	32	12 833	6 695	529	110	26.1	11.9
5411101	Offices of lawyers (except legal aid societies)	32	12 833	6 695	529	110	26.1	11.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	11 219	5 253	1 205	121	35.3	4.5
5418	Advertising & related services	6	D	D	D	e	D	D
54189	Other services related to advertising	5	D	D	D	e	D	D
541890	Other services related to advertising	5	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	ASSUMPTION PARISH, LA							
54	**Professional, scientific, & technical services**	**15**	**2 178**	**661**	**140**	**45**	**61.9**	**–**
541	Professional, scientific, & technical services	15	2 178	661	140	45	61.9	–
	AVOYELLES PARISH, LA							
54	**Professional, scientific, & technical services**	**46**	**9 554**	**2 528**	**521**	**132**	**57.6**	**5.2**
541	Professional, scientific, & technical services	46	9 554	2 528	521	132	57.6	5.2
5411	Legal services	22	6 598	1 635	307	71	48.1	1.7
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 182	415	117	34	74.0	26.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 182	415	117	34	74.0	26.0
	BEAUREGARD PARISH, LA							
54	**Professional, scientific, & technical services**	**28**	**4 014**	**1 127**	**248**	**68**	**69.8**	**6.4**
541	Professional, scientific, & technical services	28	4 014	1 127	248	68	69.8	6.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 407	562	121	35	81.7	9.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 407	562	121	35	81.7	9.2
	BIENVILLE PARISH, LA							
54	**Professional, scientific, & technical services**	**11**	**1 511**	**369**	**71**	**15**	**80.8**	**6.2**
541	Professional, scientific, & technical services	11	1 511	369	71	15	80.8	6.2

See footnotes at end of table.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSSIER PARISH, LA							
54	**Professional, scientific, & technical services**	**95**	**29 045**	**10 412**	**2 243**	**440**	**48.7**	**6.5**
541	Professional, scientific, & technical services	95	29 045	10 412	2 243	440	48.7	6.5
5411	Legal services	31	7 265	2 282	480	87	64.2	11.9
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	2 737	1 004	242	54	50.9	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	2 737	1 004	242	54	50.9	2.1
5413	Architectural, engineering, & related services	13	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	9	5 530	1 799	398	93	54.9	3.2
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	CADDO PARISH, LA							
54	**Professional, scientific, & technical services**	**557**	**277 313**	**102 722**	**21 038**	**3 317**	**30.2**	**8.8**
541	Professional, scientific, & technical services	557	277 313	102 722	21 038	3 317	30.2	8.8
5411	Legal services	207	104 295	43 265	7 625	1 096	32.9	5.6
54111	Offices of lawyers	200	D	D	D	g	D	D
541110	Offices of lawyers	200	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	200	D	D	D	g	D	D
54119	Other legal services	7	D	D	D	b	D	D
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	126	51 884	20 247	4 786	1 024	29.0	12.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	126	51 884	20 247	4 786	1 024	29.0	12.3
541211	Offices of certified public accountants	73	38 011	12 711	3 029	420	31.2	5.5
541213	Tax return preparation services	13	3 596	1 343	547	331	12.0	38.4
541219	Other accounting services	35	5 375	2 082	487	117	50.3	2.7
5413	Architectural, engineering, & related services	90	53 632	22 659	4 954	658	32.5	10.7
54131	Architectural services	16	D	D	D	b	D	D
541310	Architectural services	16	D	D	D	b	D	D
54133	Engineering services	50	33 660	15 263	3 184	417	30.4	9.2
541330	Engineering services	50	33 660	15 263	3 184	417	30.4	9.2
54138	Testing laboratories	10	D	D	D	b	D	D
541380	Testing laboratories	10	D	D	D	b	D	D
5414	Specialized design services	13	D	D	D	b	D	D
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	17	4 435	1 782	363	44	50.0	27.3
54151	Computer systems design & related services	17	4 435	1 782	363	44	50.0	27.3
5416	Management, scientific, & technical consulting services	45	25 755	6 558	1 421	144	24.9	12.7
54161	Management consulting services	24	18 630	4 578	1 005	79	15.4	13.2
541611	Administrative management & general management consulting service	12	D	D	D	b	D	D
541618	Other management consulting services	3	D	D	D	a	D	D
54169	Other scientific & technical consulting services	15	D	D	D	b	D	D
541690	Other scientific & technical consulting services	15	D	D	D	b	D	D
5418	Advertising & related services	39	D	D	D	e	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	14	2 364	443	90	39	34.0	19.6
541921	Photographic studios, portrait	12	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CALCASIEU PARISH, LA							
54	**Professional, scientific, & technical services**	**348**	**183 381**	**69 210**	**14 252**	**2 432**	**29.0**	**7.4**
541	Professional, scientific, & technical services	348	183 381	69 210	14 252	2 432	29.0	7.4
5411	Legal services	161	78 128	26 843	5 036	900	34.3	6.4
54111	Offices of lawyers	155	76 615	25 936	4 830	853	34.4	6.6
541110	Offices of lawyers	155	76 615	25 936	4 830	853	34.4	6.6
5411101	Offices of lawyers (except legal aid societies)	155	76 615	25 936	4 830	853	34.4	6.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	22 645	9 333	2 072	535	28.9	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	22 645	9 333	2 072	535	28.9	7.7
541211	Offices of certified public accountants	35	15 394	6 688	1 425	206	36.6	4.4
541213	Tax return preparation services	9	1 747	691	301	241	16.5	3.8
541219	Other accounting services	14	5 504	1 954	346	88	11.5	18.1
5413	Architectural, engineering, & related services	51	54 493	24 831	5 294	609	18.6	10.0
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	21	36 200	18 030	3 842	382	9.4	8.6
541330	Engineering services	21	36 200	18 030	3 842	382	9.4	8.6
54138	Testing laboratories	10	10 071	5 055	1 104	156	6.5	21.5
541380	Testing laboratories	10	10 071	5 055	1 104	156	6.5	21.5
5414	Specialized design services	9	2 087	171	38	18	75.0	1.0
5416	Management, scientific, & technical consulting services	18	7 225	2 919	557	87	29.8	1.4
54161	Management consulting services	12	4 125	1 505	212	28	27.1	.5
5418	Advertising & related services	26	13 630	3 354	808	169	23.3	6.5
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	CALDWELL PARISH, LA							
54	**Professional, scientific, & technical services**	**12**	**3 301**	**593**	**133**	**38**	**74.6**	**17.1**
541	Professional, scientific, & technical services	12	3 301	593	133	38	74.6	17.1
	CAMERON PARISH, LA							
54	**Professional, scientific, & technical services**	**11**	**6 694**	**2 974**	**482**	**118**	**44.2**	**11.7**
541	Professional, scientific, & technical services	11	6 694	2 974	482	118	44.2	11.7
5411	Legal services	5	2 949	1 187	213	42	14.9	19.6
	CATAHOULA PARISH, LA							
54	**Professional, scientific, & technical services**	**11**	**1 301**	**356**	**78**	**24**	**39.4**	**26.0**
541	Professional, scientific, & technical services	11	1 301	356	78	24	39.4	26.0
	CLAIBORNE PARISH, LA							
54	**Professional, scientific, & technical services**	**16**	**2 619**	**496**	**97**	**36**	**59.5**	**4.8**
541	Professional, scientific, & technical services	16	2 619	496	97	36	59.5	4.8
	CONCORDIA PARISH, LA							
54	**Professional, scientific, & technical services**	**21**	**3 738**	**891**	**191**	**59**	**54.0**	**3.0**
541	Professional, scientific, & technical services	21	3 738	891	191	59	54.0	3.0
	DE SOTO PARISH, LA							
54	**Professional, scientific, & technical services**	**20**	**3 436**	**903**	**214**	**75**	**91.1**	**–**
541	Professional, scientific, & technical services	20	3 436	903	214	75	91.1	–
5413	Architectural, engineering, & related services	5	1 627	547	112	30	100.0	–

See footnotes at end of table.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EAST BATON ROUGE PARISH, LA							
54	**Professional, scientific, & technical services**	**1 376**	**1 200 827**	**452 774**	**97 953**	**12 183**	**22.5**	**5.1**
541	Professional, scientific, & technical services	1 376	1 200 827	452 774	97 953	12 183	22.5	5.1
5411	Legal services	474	280 261	91 497	18 710	2 486	32.7	5.8
54111	Offices of lawyers	456	D	D	D	g	D	D
541110	Offices of lawyers	456	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	456	D	D	D	g	D	D
54119	Other legal services	18	D	D	D	c	D	D
541191	Title abstract & settlement offices	12	D	D	D	b	D	D
541199	All other legal services	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	214	74 322	32 917	8 104	2 290	35.0	20.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	214	74 322	32 917	8 104	2 290	35.0	20.3
541211	Offices of certified public accountants	134	45 179	18 141	4 339	608	41.4	19.3
541213	Tax return preparation services	15	4 397	1 724	776	609	18.2	–
541219	Other accounting services	57	14 291	6 438	1 531	306	44.7	21.7
5413	Architectural, engineering, & related services	288	546 062	232 458	51 209	4 751	12.7	3.2
54131	Architectural services	52	D	D	D	e	D	D
541310	Architectural services	52	D	D	D	e	D	D
54133	Engineering services	184	395 544	192 328	43 295	3 572	11.7	4.2
541330	Engineering services	184	395 544	192 328	43 295	3 572	11.7	4.2
54134	Drafting services	7	D	D	D	b	D	D
541340	Drafting services	7	D	D	D	b	D	D
54136	Geophysical surveying & mapping services	3	D	D	D	e	D	D
541360	Geophysical surveying & mapping services	3	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	10	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	c	D	D
54138	Testing laboratories	27	D	D	D	e	D	D
541380	Testing laboratories	27	D	D	D	e	D	D
5414	Specialized design services	38	13 401	3 095	570	125	50.6	10.9
54141	Interior design services	17	D	D	D	b	D	D
541410	Interior design services	17	D	D	D	b	D	D
54143	Graphic design services	20	6 926	2 282	402	79	53.9	7.6
541430	Graphic design services	20	6 926	2 282	402	79	53.9	7.6
5414301	Graphic design services (except commercial art & medical artists)	17	D	D	D	b	D	D
5414302	Commercial art	3	D	D	D	a	D	D
5415	Computer systems design & related services	76	84 003	34 334	6 467	749	22.1	4.0
54151	Computer systems design & related services	76	84 003	34 334	6 467	749	22.1	4.0
541511	Custom computer programming services	29	D	D	D	e	D	D
541512	Computer systems design services	41	D	D	D	e	D	D
5415121	Computer systems integrators	19	35 264	10 162	1 927	224	31.7	1.8
5415122	Computer systems consultants (except systems integrators)	22	D	D	D	b	D	D
541519	Other computer related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	161	88 260	33 803	7 168	1 001	42.1	4.6
54161	Management consulting services	96	47 421	18 866	3 871	593	48.5	6.6
541611	Administrative management & general management consulting service	56	38 037	14 970	3 173	459	46.1	3.9
541618	Other management consulting services	10	D	D	D	b	D	D
54162	Environmental consulting services	35	D	D	D	e	D	D
541620	Environmental consulting services	35	D	D	D	e	D	D
54169	Other scientific & technical consulting services	30	D	D	D	c	D	D
541690	Other scientific & technical consulting services	30	D	D	D	c	D	D
5417	Scientific research & development services	8	D	D	D	b	D	D
5418	Advertising & related services	75	92 794	17 866	4 120	518	15.2	2.8
54181	Advertising agencies	26	10 799	4 863	1 019	112	11.2	14.0
541810	Advertising agencies	26	10 799	4 863	1 019	112	11.2	14.0
54182	Public relations agencies	24	7 879	3 057	620	98	83.0	3.1
541820	Public relations agencies	24	7 879	3 057	620	98	83.0	3.1
54184	Media representatives	4	D	D	D	c	D	D
541840	Media representatives	4	D	D	D	c	D	D
5418402	Publishers' advertising representatives	2	D	D	D	c	D	D
54189	Other services related to advertising	12	D	D	D	b	D	D
541890	Other services related to advertising	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	42	D	D	D	c	D	D
54192	Photographic services	29	D	D	D	c	D	D
541921	Photographic studios, portrait	25	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	8	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	8	D	D	D	b	D	D
	EAST CARROLL PARISH, LA							
54	**Professional, scientific, & technical services**	**11**	**1 920**	**902**	**173**	**20**	**27.2**	**11.1**
541	Professional, scientific, & technical services	11	1 920	902	173	20	27.2	11.1
	EAST FELICIANA PARISH, LA							
54	**Professional, scientific, & technical services**	**15**	**1 869**	**867**	**131**	**29**	**97.1**	**1.9**
541	Professional, scientific, & technical services	15	1 869	867	131	29	97.1	1.9

See footnotes at end of table.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EVANGELINE PARISH, LA							
54	**Professional, scientific, & technical services**	**34**	**5 407**	**1 766**	**351**	**100**	**56.8**	**29.9**
541	Professional, scientific, & technical services	34	5 407	1 766	351	100	56.8	29.9
5411	Legal services	25	3 850	1 098	206	66	57.1	25.4
54111	Offices of lawyers	25	3 850	1 098	206	66	57.1	25.4
541110	Offices of lawyers	25	3 850	1 098	206	66	57.1	25.4
5411101	Offices of lawyers (except legal aid societies)	25	3 850	1 098	206	66	57.1	25.4
	FRANKLIN PARISH, LA							
54	**Professional, scientific, & technical services**	**24**	**7 522**	**4 806**	**954**	**494**	**79.5**	**2.6**
541	Professional, scientific, & technical services	24	7 522	4 806	954	494	79.5	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	e	D	D
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	GRANT PARISH, LA							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	IBERIA PARISH, LA							
54	**Professional, scientific, & technical services**	**113**	**34 558**	**13 434**	**2 815**	**562**	**33.6**	**4.5**
541	Professional, scientific, & technical services	113	34 558	13 434	2 815	562	33.6	4.5
5411	Legal services	38	10 788	2 971	627	131	29.1	.2
54111	Offices of lawyers	35	D	D	D	c	D	D
541110	Offices of lawyers	35	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	7 964	3 906	929	219	19.5	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	7 964	3 906	929	219	19.5	2.1
541211	Offices of certified public accountants	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	9 888	4 703	908	130	35.0	6.4
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	IBERVILLE PARISH, LA							
54	**Professional, scientific, & technical services**	**36**	**11 657**	**4 385**	**831**	**158**	**24.6**	**5.7**
541	Professional, scientific, & technical services	36	11 657	4 385	831	158	24.6	5.7
5411	Legal services	20	6 889	2 719	410	91	16.6	8.8
54111	Offices of lawyers	20	6 889	2 719	410	91	16.6	8.8
541110	Offices of lawyers	20	6 889	2 719	410	91	16.6	8.8
5411101	Offices of lawyers (except legal aid societies)	20	6 889	2 719	410	91	16.6	8.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	JACKSON PARISH, LA							
54	**Professional, scientific, & technical services**	**14**	**2 352**	**579**	**145**	**45**	**49.3**	**21.0**
541	Professional, scientific, & technical services	14	2 352	579	145	45	49.3	21.0

See footnotes at end of table.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JEFFERSON PARISH, LA							
54	**Professional, scientific, & technical services**	**1 359**	**861 440**	**333 415**	**71 107**	**9 307**	**32.9**	**9.5**
541	Professional, scientific, & technical services	1 359	861 440	333 415	71 107	9 307	32.9	9.5
5411	Legal services	464	239 333	87 700	15 876	2 035	46.1	11.0
54111	Offices of lawyers	438	226 940	83 083	14 922	1 846	46.7	10.8
541110	Offices of lawyers	438	226 940	83 083	14 922	1 846	46.7	10.8
5411101	Offices of lawyers (except legal aid societies)	438	226 940	83 083	14 922	1 846	46.7	10.8
54119	Other legal services	26	12 393	4 617	954	189	35.8	14.8
541191	Title abstract & settlement offices	20	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	259	92 138	42 151	9 234	1 757	38.8	13.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	259	92 138	42 151	9 234	1 757	38.8	13.8
541211	Offices of certified public accountants	164	54 811	24 858	5 080	706	39.0	5.7
541213	Tax return preparation services	24	4 635	1 780	669	487	43.9	1.0
541219	Other accounting services	60	13 667	5 908	1 238	241	75.4	3.1
5413	Architectural, engineering, & related services	229	310 649	140 747	32 288	3 091	24.4	5.2
54131	Architectural services	26	8 206	3 064	650	93	58.4	14.1
541310	Architectural services	26	8 206	3 064	650	93	58.4	14.1
54133	Engineering services	143	260 580	117 523	26 914	2 300	23.4	5.4
541330	Engineering services	143	260 580	117 523	26 914	2 300	23.4	5.4
54134	Drafting services	6	D	D	D	b	D	D
541340	Drafting services	6	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	19	8 080	3 995	937	150	26.3	2.0
541370	Surveying & mapping (except geophysical) services	19	8 080	3 995	937	150	26.3	2.0
54138	Testing laboratories	28	30 422	14 562	3 419	485	24.8	2.3
541380	Testing laboratories	28	30 422	14 562	3 419	485	24.8	2.3
5414	Specialized design services	27	7 024	1 705	346	72	50.4	4.6
54141	Interior design services	13	3 700	823	178	28	39.1	7.3
541410	Interior design services	13	3 700	823	178	28	39.1	7.3
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	90	55 443	21 840	5 017	567	22.3	15.0
54151	Computer systems design & related services	90	55 443	21 840	5 017	567	22.3	15.0
541511	Custom computer programming services	40	D	D	D	c	D	D
541512	Computer systems design services	42	35 827	12 692	2 883	300	18.8	16.3
5415121	Computer systems integrators	26	32 424	11 609	2 623	263	10.9	17.4
5416	Management, scientific, & technical consulting services	132	53 653	16 935	3 474	442	55.4	12.3
54161	Management consulting services	84	44 569	13 068	2 717	364	53.5	12.5
541611	Administrative management & general management consulting service	40	11 157	4 225	514	78	44.3	33.6
541612	Human resources & executive search consulting services	15	4 474	1 442	348	41	64.3	–
541613	Marketing consulting services	15	D	D	D	b	D	D
541618	Other management consulting services	10	22 012	5 351	1 348	194	47.6	6.8
54162	Environmental consulting services	11	3 870	1 656	352	39	69.5	3.4
541620	Environmental consulting services	11	3 870	1 656	352	39	69.5	3.4
54169	Other scientific & technical consulting services	37	5 214	2 211	405	39	61.3	18.0
541690	Other scientific & technical consulting services	37	5 214	2 211	405	39	61.3	18.0
5418	Advertising & related services	86	69 019	11 470	2 642	767	14.8	6.1
54181	Advertising agencies	31	12 046	4 961	1 215	134	1.0	12.7
541810	Advertising agencies	31	12 046	4 961	1 215	134	1.0	12.7
54185	Display advertising	6	D	D	D	e	D	D
541850	Display advertising	6	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	3	D	D	D	e	D	D
54189	Other services related to advertising	31	D	D	D	c	D	D
541890	Other services related to advertising	31	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	14	D	D	D	b	D	D
5418903	Sign painting & lettering shop	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	68	33 398	10 624	2 184	552	13.9	20.2
54191	Marketing research & public opinion polling	11	9 958	3 688	729	226	.4	4.8
541910	Marketing research & public opinion polling	11	9 958	3 688	729	226	.4	4.8
54192	Photographic services	34	10 467	3 053	573	169	36.4	2.2
541921	Photographic studios, portrait	27	D	D	D	c	D	D
541922	Commercial photography	7	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	22	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	22	D	D	D	c	D	D
	JEFFERSON DAVIS PARISH, LA							
54	**Professional, scientific, & technical services**	**35**	**10 393**	**2 611**	**537**	**119**	**70.9**	**4.3**
541	Professional, scientific, & technical services	35	10 393	2 611	537	119	70.9	4.3
5411	Legal services	15	3 748	724	154	40	94.1	3.8
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 415	501	122	32	91.2	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 415	501	122	32	91.2	8.8
5413	Architectural, engineering, & related services	6	3 691	698	194	39	61.0	–

See footnotes at end of table.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAFAYETTE PARISH, LA							
54	**Professional, scientific, & technical services**	**786**	**535 490**	**207 114**	**41 354**	**5 714**	**25.9**	**5.7**
541	Professional, scientific, & technical services	786	535 490	207 114	41 354	5 714	25.9	5.7
5411	Legal services	313	165 696	69 432	13 299	1 654	27.3	5.7
54111	Offices of lawyers	305	D	D	D	g	D	D
541110	Offices of lawyers	305	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	305	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	123	38 379	19 886	3 925	826	35.2	9.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	123	38 379	19 886	3 925	826	35.2	9.3
541211	Offices of certified public accountants	77	25 258	10 996	2 158	324	40.6	8.6
541213	Tax return preparation services	10	1 580	598	256	234	18.2	6.7
541219	Other accounting services	29	4 266	1 631	379	88	48.4	30.4
5413	Architectural, engineering, & related services	156	224 137	86 264	17 488	1 991	19.8	2.9
54131	Architectural services	21	12 277	4 586	852	166	28.6	1.1
541310	Architectural services	21	12 277	4 586	852	166	28.6	1.1
54133	Engineering services	90	80 086	35 920	6 819	734	46.1	4.1
541330	Engineering services	90	80 086	35 920	6 819	734	46.1	4.1
54136	Geophysical surveying & mapping services	5	D	D	D	c	D	D
541360	Geophysical surveying & mapping services	5	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	9	D	D	D	f	D	D
541370	Surveying & mapping (except geophysical) services	9	D	D	D	f	D	D
54138	Testing laboratories	26	30 794	11 798	2 692	374	7.3	9.7
541380	Testing laboratories	26	30 794	11 798	2 692	374	7.3	9.7
5414	Specialized design services	17	D	D	D	b	D	D
5415	Computer systems design & related services	29	22 439	6 351	1 322	260	25.1	18.5
54151	Computer systems design & related services	29	22 439	6 351	1 322	260	25.1	18.5
541512	Computer systems design services	15	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	92	50 589	15 544	3 267	552	43.9	7.3
54161	Management consulting services	44	18 610	6 666	1 260	296	24.3	10.5
541611	Administrative management & general management consulting service	24	D	D	D	c	D	D
541618	Other management consulting services	11	D	D	D	b	D	D
54162	Environmental consulting services	15	7 458	2 309	647	70	75.7	13.5
541620	Environmental consulting services	15	7 458	2 309	647	70	75.7	13.5
54169	Other scientific & technical consulting services	33	24 521	6 569	1 360	186	49.0	3.0
541690	Other scientific & technical consulting services	33	24 521	6 569	1 360	186	49.0	3.0
5418	Advertising & related services	32	21 802	6 274	1 283	226	13.2	12.1
54181	Advertising agencies	15	D	D	D	c	D	D
541810	Advertising agencies	15	D	D	D	c	D	D
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	22	D	D	D	c	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	8	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	8	D	D	D	b	D	D
	LAFOURCHE PARISH, LA							
54	**Professional, scientific, & technical services**	**139**	**123 547**	**41 462**	**9 399**	**1 486**	**18.0**	**2.7**
541	Professional, scientific, & technical services	139	123 547	41 462	9 399	1 486	18.0	2.7
5411	Legal services	51	11 898	3 738	955	133	38.4	18.8
54111	Offices of lawyers	50	D	D	D	c	D	D
541110	Offices of lawyers	50	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	50	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	30 141	27 732	6 872	1 028	11.1	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	30 141	27 732	6 872	1 028	11.1	.3
541214	Payroll services	3	D	D	D	f	D	D
5413	Architectural, engineering, & related services	24	70 821	6 337	910	170	11.7	.7
54133	Engineering services	18	69 075	5 674	774	151	10.8	.7
541330	Engineering services	18	69 075	5 674	774	151	10.8	.7
5416	Management, scientific, & technical consulting services	18	4 429	1 840	292	53	58.0	11.3
5418	Advertising & related services	5	4 002	1 084	212	64	36.8	–
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
	LA SALLE PARISH, LA							
54	**Professional, scientific, & technical services**	**20**	**2 744**	**900**	**190**	**56**	**71.6**	**7.9**
541	Professional, scientific, & technical services	20	2 744	900	190	56	71.6	7.9

See footnotes at end of table.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LINCOLN PARISH, LA							
54	**Professional, scientific, & technical services**	**55**	**16 628**	**4 866**	**1 053**	**222**	**45.4**	**9.2**
541	Professional, scientific, & technical services	55	16 628	4 866	1 053	222	45.4	9.2
5411	Legal services	23	5 740	1 074	245	60	46.0	11.3
54111	Offices of lawyers	23	5 740	1 074	245	60	46.0	11.3
541110	Offices of lawyers	23	5 740	1 074	245	60	46.0	11.3
5411101	Offices of lawyers (except legal aid societies)	23	5 740	1 074	245	60	46.0	11.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	5 118	1 806	397	82	33.5	14.6
	LIVINGSTON PARISH, LA							
54	**Professional, scientific, & technical services**	**76**	**17 118**	**5 128**	**1 105**	**255**	**55.8**	**14.9**
541	Professional, scientific, & technical services	76	17 118	5 128	1 105	255	55.8	14.9
5411	Legal services	33	9 775	2 298	439	104	43.0	16.6
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 641	571	145	63	54.2	41.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 641	571	145	63	54.2	41.9
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
	MADISON PARISH, LA							
54	**Professional, scientific, & technical services**	**15**	**2 230**	**700**	**181**	**65**	**56.1**	**20.7**
541	Professional, scientific, & technical services	15	2 230	700	181	65	56.1	20.7
	MOREHOUSE PARISH, LA							
54	**Professional, scientific, & technical services**	**18**	**4 462**	**1 880**	**309**	**65**	**48.0**	**–**
541	Professional, scientific, & technical services	18	4 462	1 880	309	65	48.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	NATCHITOCHES PARISH, LA							
54	**Professional, scientific, & technical services**	**47**	**21 638**	**6 062**	**1 225**	**280**	**65.9**	**5.1**
541	Professional, scientific, & technical services	47	21 638	6 062	1 225	280	65.9	5.1
5411	Legal services	27	14 523	2 620	604	132	60.2	6.5
54111	Offices of lawyers	27	14 523	2 620	604	132	60.2	6.5
541110	Offices of lawyers	27	14 523	2 620	604	132	60.2	6.5
5411101	Offices of lawyers (except legal aid societies)	27	14 523	2 620	604	132	60.2	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 981	628	152	41	90.0	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 981	628	152	41	90.0	7.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ORLEANS PARISH, LA							
54	**Professional, scientific, & technical services**	**1 420**	**1 401 750**	**551 488**	**117 449**	**12 469**	**14.5**	**7.9**
541	Professional, scientific, & technical services	1 420	1 401 750	551 488	117 449	12 469	14.5	7.9
5411	Legal services	771	779 610	296 869	59 559	5 750	15.5	6.6
54111	Offices of lawyers	763	775 236	294 363	58 884	5 670	15.6	6.6
541110	Offices of lawyers	763	775 236	294 363	58 884	5 670	15.6	6.6
5411101	Offices of lawyers (except legal aid societies)	763	775 236	294 363	58 884	5 670	15.6	6.6
54119	Other legal services	8	4 374	2 506	675	80	4.6	11.8
541191	Title abstract & settlement offices	5	4 092	2 402	652	76	1.1	9.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	142	122 586	48 566	11 216	1 797	10.5	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	142	122 586	48 566	11 216	1 797	10.5	5.5
541211	Offices of certified public accountants	80	96 108	31 361	7 100	787	10.2	4.1
541213	Tax return preparation services	13	5 081	1 901	776	578	24.7	7.1
541219	Other accounting services	44	13 398	8 407	1 675	178	13.8	8.7
5413	Architectural, engineering, & related services	171	303 186	138 095	32 380	3 107	8.5	11.1
54131	Architectural services	60	45 594	18 598	4 090	435	20.0	7.1
541310	Architectural services	60	45 594	18 598	4 090	435	20.0	7.1
54133	Engineering services	93	201 309	104 478	22 759	1 974	8.0	11.8
541330	Engineering services	93	201 309	104 478	22 759	1 974	8.0	11.8
54136	Geophysical surveying & mapping services	4	D	D	D	f	D	D
541360	Geophysical surveying & mapping services	4	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	6	1 954	802	193	23	22.3	–
541370	Surveying & mapping (except geophysical) services	6	1 954	802	193	23	22.3	–
5414	Specialized design services	41	21 812	5 600	1 152	179	33.3	33.7
54141	Interior design services	16	12 344	3 201	812	103	15.6	56.8
541410	Interior design services	16	12 344	3 201	812	103	15.6	56.8
54143	Graphic design services	21	D	D	D	b	D	D
541430	Graphic design services	21	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	18	8 893	2 143	298	60	55.2	3.6
5415	Computer systems design & related services	61	64 170	22 940	4 482	407	11.6	.4
54151	Computer systems design & related services	61	64 170	22 940	4 482	407	11.6	.4
541511	Custom computer programming services	22	17 624	7 462	1 718	199	9.4	.8
541512	Computer systems design services	23	9 239	3 245	818	82	52.3	1.0
5416	Management, scientific, & technical consulting services	114	35 057	14 132	3 067	442	45.0	19.9
54161	Management consulting services	79	26 987	10 846	2 210	278	44.8	15.1
541611	Administrative management & general management consulting service	45	11 046	4 514	874	151	60.1	29.7
541612	Human resources & executive search consulting services	10	5 500	2 786	524	48	29.0	5.2
5416123	Human resources & personnel management consulting	6	D	D	D	b	D	D
541618	Other management consulting services	10	D	D	D	b	D	D
54169	Other scientific & technical consulting services	27	5 880	2 412	679	137	34.7	48.5
541690	Other scientific & technical consulting services	27	5 880	2 412	679	137	34.7	48.5
5417	Scientific research & development services	11	12 923	6 217	1 461	158	4.3	1.5
5418	Advertising & related services	78	48 720	15 844	3 408	466	18.8	4.9
54181	Advertising agencies	39	22 016	10 087	2 195	281	5.1	5.4
541810	Advertising agencies	39	22 016	10 087	2 195	281	5.1	5.4
54182	Public relations agencies	21	4 763	1 207	241	53	50.2	7.4
541820	Public relations agencies	21	4 763	1 207	241	53	50.2	7.4
54185	Display advertising	4	D	D	D	b	D	D
541850	Display advertising	4	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	31	13 686	3 225	724	163	26.6	11.5
54192	Photographic services	22	10 288	2 256	508	118	30.5	2.1
541921	Photographic studios, portrait	13	8 868	1 854	418	96	32.4	–

See footnotes at end of table.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OUACHITA PARISH, LA							
54	**Professional, scientific, & technical services**	**358**	**145 263**	**50 728**	**11 326**	**2 042**	**35.8**	**8.7**
541	Professional, scientific, & technical services	358	145 263	50 728	11 326	2 042	35.8	8.7
5411	Legal services	117	45 565	11 914	2 287	530	42.2	6.2
54111	Offices of lawyers	112	44 031	11 563	2 204	510	42.9	6.4
541110	Offices of lawyers	112	44 031	11 563	2 204	510	42.9	6.4
5411101	Offices of lawyers (except legal aid societies)	112	44 031	11 563	2 204	510	42.9	6.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	86	21 300	8 000	1 997	525	52.6	13.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	86	21 300	8 000	1 997	525	52.6	13.4
541211	Offices of certified public accountants	59	16 928	5 970	1 359	252	57.3	8.2
541213	Tax return preparation services	4	1 719	606	287	197	34.3	–
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	63	50 411	23 477	5 158	653	22.1	5.8
54131	Architectural services	10	13 364	5 544	871	89	17.8	–
541310	Architectural services	10	13 364	5 544	871	89	17.8	–
54133	Engineering services	38	28 854	14 401	3 552	414	21.5	10.1
541330	Engineering services	38	28 854	14 401	3 552	414	21.5	10.1
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5414	Specialized design services	4	1 535	164	32	49	46.7	–
5415	Computer systems design & related services	14	4 258	1 983	645	49	29.7	17.7
54151	Computer systems design & related services	14	4 258	1 983	645	49	29.7	17.7
5416	Management, scientific, & technical consulting services	40	11 809	2 849	613	99	37.1	25.3
54161	Management consulting services	24	6 791	1 470	333	58	31.9	2.6
541613	Marketing consulting services	3	D	D	D	a	D	D
5418	Advertising & related services	18	7 439	1 823	501	103	32.2	1.6
5419	Other professional, scientific, & technical services	16	2 946	518	93	34	54.3	3.9
54192	Photographic services	13	2 527	428	82	28	57.5	.5
541921	Photographic studios, portrait	10	2 340	397	75	25	57.9	–
	PLAQUEMINES PARISH, LA							
54	**Professional, scientific, & technical services**	**38**	**28 053**	**13 067**	**2 863**	**489**	**9.5**	**1.5**
541	Professional, scientific, & technical services	38	28 053	13 067	2 863	489	9.5	1.5
5411	Legal services	13	6 307	2 101	298	50	14.9	4.3
54111	Offices of lawyers	13	6 307	2 101	298	50	14.9	4.3
541110	Offices of lawyers	13	6 307	2 101	298	50	14.9	4.3
5411101	Offices of lawyers (except legal aid societies)	13	6 307	2 101	298	50	14.9	4.3
5413	Architectural, engineering, & related services	11	14 188	7 298	1 752	210	7.6	–
54138	Testing laboratories	8	D	D	D	c	D	D
541380	Testing laboratories	8	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	2	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	c	D	D
	POINTE COUPEE PARISH, LA							
54	**Professional, scientific, & technical services**	**23**	**5 356**	**1 662**	**318**	**79**	**52.4**	**3.7**
541	Professional, scientific, & technical services	23	5 356	1 662	318	79	52.4	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 574	547	128	23	81.1	12.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 574	547	128	23	81.1	12.7
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RAPIDES PARISH, LA							
54	**Professional, scientific, & technical services**	**247**	**124 224**	**42 154**	**9 836**	**1 956**	**35.7**	**4.6**
541	Professional, scientific, & technical services	247	124 224	42 154	9 836	1 956	35.7	4.6
5411	Legal services	120	56 189	18 255	3 522	519	30.4	3.1
54111	Offices of lawyers	115	55 363	17 940	3 462	503	29.8	2.9
541110	Offices of lawyers	115	55 363	17 940	3 462	503	29.8	2.9
5411101	Offices of lawyers (except legal aid societies)	115	55 363	17 940	3 462	503	29.8	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	11 076	4 401	1 133	375	41.4	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	11 076	4 401	1 133	375	41.4	7.5
541211	Offices of certified public accountants	21	8 514	3 446	801	133	44.6	5.4
541213	Tax return preparation services	6	1 662	599	270	220	13.3	10.7
5413	Architectural, engineering, & related services	27	16 998	7 558	1 761	223	35.3	.3
54131	Architectural services	8	5 377	1 569	347	54	39.3	–
541310	Architectural services	8	5 377	1 569	347	54	39.3	–
54133	Engineering services	12	9 730	5 085	1 216	128	31.5	.1
541330	Engineering services	12	9 730	5 085	1 216	128	31.5	.1
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	8	5 100	1 765	459	73	8.7	.3
54151	Computer systems design & related services	8	5 100	1 765	459	73	8.7	.3
5416	Management, scientific, & technical consulting services	24	14 102	5 769	1 895	511	18.7	18.6
54161	Management consulting services	14	10 092	3 942	1 524	463	12.2	.3
541612	Human resources & executive search consulting services	2	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	b	D	D
54169	Other scientific & technical consulting services	8	D	D	D	b	D	D
541690	Other scientific & technical consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	14	5 717	1 605	346	87	9.0	1.1
5419	Other professional, scientific, & technical services	11	D	D	D	c	D	D
54192	Photographic services	10	13 535	2 552	663	157	94.9	–
541921	Photographic studios, portrait	10	13 535	2 552	663	157	94.9	–
	RED RIVER PARISH, LA							
54	**Professional, scientific, & technical services**	**6**	**1 046**	**233**	**50**	**17**	**90.4**	**–**
541	Professional, scientific, & technical services	6	1 046	233	50	17	90.4	–
	RICHLAND PARISH, LA							
54	**Professional, scientific, & technical services**	**24**	**5 872**	**1 914**	**364**	**85**	**37.4**	**1.2**
541	Professional, scientific, & technical services	24	5 872	1 914	364	85	37.4	1.2
5411	Legal services	8	3 355	867	132	36	21.5	–
54111	Offices of lawyers	8	3 355	867	132	36	21.5	–
541110	Offices of lawyers	8	3 355	867	132	36	21.5	–
5411101	Offices of lawyers (except legal aid societies)	8	3 355	867	132	36	21.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 773	777	180	36	55.0	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 773	777	180	36	55.0	3.9
	SABINE PARISH, LA							
54	**Professional, scientific, & technical services**	**24**	**3 583**	**1 348**	**298**	**74**	**51.2**	**12.6**
541	Professional, scientific, & technical services	24	3 583	1 348	298	74	51.2	12.6
	ST. BERNARD PARISH, LA							
54	**Professional, scientific, & technical services**	**69**	**17 925**	**4 947**	**1 191**	**224**	**43.7**	**7.5**
541	Professional, scientific, & technical services	69	17 925	4 947	1 191	224	43.7	7.5
5411	Legal services	36	9 853	2 451	591	99	48.8	2.3
54111	Offices of lawyers	34	D	D	D	b	D	D
541110	Offices of lawyers	34	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	2 282	885	259	84	77.2	22.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	2 282	885	259	84	77.2	22.8
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
	ST. CHARLES PARISH, LA							
54	**Professional, scientific, & technical services**	**63**	**30 064**	**15 082**	**3 301**	**430**	**27.1**	**4.7**
541	Professional, scientific, & technical services	63	30 064	15 082	3 301	430	27.1	4.7
5411	Legal services	22	6 590	2 282	306	52	37.3	11.2
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 649	907	75	13	96.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 649	907	75	13	96.2	–
5413	Architectural, engineering, & related services	17	16 051	8 961	2 281	232	14.1	3.7
54133	Engineering services	9	11 052	6 418	1 643	145	11.4	5.4
541330	Engineering services	9	11 052	6 418	1 643	145	11.4	5.4

See footnotes at end of table.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. HELENA PARISH, LA							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5411	Legal services	4	D	D	D	b	D	D
54111	Offices of lawyers	4	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	4	D	D	D	b	D	D
	ST. JAMES PARISH, LA							
54	**Professional, scientific, & technical services**	**14**	**2 664**	**1 010**	**274**	**39**	**23.1**	**13.5**
541	Professional, scientific, & technical services	14	2 664	1 010	274	39	23.1	13.5
	ST. JOHN THE BAPTIST PARISH, LA							
54	**Professional, scientific, & technical services**	**42**	**11 617**	**3 410**	**795**	**194**	**42.7**	**22.2**
541	Professional, scientific, & technical services	42	11 617	3 410	795	194	42.7	22.2
5411	Legal services	22	5 822	1 346	270	56	51.3	23.6
54111	Offices of lawyers	22	5 822	1 346	270	56	51.3	23.6
541110	Offices of lawyers	22	5 822	1 346	270	56	51.3	23.6
5411101	Offices of lawyers (except legal aid societies)	22	5 822	1 346	270	56	51.3	23.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	ST. LANDRY PARISH, LA							
54	**Professional, scientific, & technical services**	**113**	**35 050**	**12 342**	**2 495**	**490**	**44.5**	**9.9**
541	Professional, scientific, & technical services	113	35 050	12 342	2 495	490	44.5	9.9
5411	Legal services	64	18 068	5 127	1 047	222	38.8	9.8
54111	Offices of lawyers	64	18 068	5 127	1 047	222	38.8	9.8
541110	Offices of lawyers	64	18 068	5 127	1 047	222	38.8	9.8
5411101	Offices of lawyers (except legal aid societies)	64	18 068	5 127	1 047	222	38.8	9.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	5 906	2 668	629	134	30.1	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	5 906	2 668	629	134	30.1	2.1
541211	Offices of certified public accountants	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	7 821	3 535	580	88	64.9	10.2
	ST. MARTIN PARISH, LA							
54	**Professional, scientific, & technical services**	**42**	**12 294**	**4 416**	**820**	**170**	**36.3**	**23.3**
541	Professional, scientific, & technical services	42	12 294	4 416	820	170	36.3	23.3
5411	Legal services	17	3 538	1 390	221	43	35.4	8.3
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 950	1 411	324	67	15.4	12.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 950	1 411	324	67	15.4	12.7
541219	Other accounting services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	3 311	970	164	36	34.2	65.8
	ST. MARY PARISH, LA							
54	**Professional, scientific, & technical services**	**94**	**139 225**	**32 763**	**6 659**	**1 044**	**7.2**	**3.6**
541	Professional, scientific, & technical services	94	139 225	32 763	6 659	1 044	7.2	3.6
5411	Legal services	29	8 500	2 237	451	91	39.5	1.5
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	D	D	D	f	D	D
54133	Engineering services	7	D	D	D	f	D	D
541330	Engineering services	7	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	18	7 144	2 552	227	58	22.3	43.3
54161	Management consulting services	8	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. TAMMANY PARISH, LA							
54	**Professional, scientific, & technical services**	**401**	**125 379**	**45 528**	**9 613**	**1 789**	**44.9**	**12.9**
541	Professional, scientific, & technical services	401	125 379	45 528	9 613	1 789	44.9	12.9
5411	Legal services	136	42 661	12 950	2 468	407	34.9	17.3
54111	Offices of lawyers	128	35 492	11 631	2 152	365	41.3	18.4
541110	Offices of lawyers	128	35 492	11 631	2 152	365	41.3	18.4
5411101	Offices of lawyers (except legal aid societies)	128	35 492	11 631	2 152	365	41.3	18.4
54119	Other legal services	8	7 169	1 319	316	42	3.5	12.0
541199	All other legal services	1	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	69	17 939	7 993	1 997	575	72.4	18.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	69	17 939	7 993	1 997	575	72.4	18.4
541211	Offices of certified public accountants	30	D	D	D	c	D	D
541219	Other accounting services	32	D	D	D	b	D	D
5413	Architectural, engineering, & related services	78	26 078	10 670	2 096	313	54.7	10.1
54131	Architectural services	11	D	D	D	b	D	D
541310	Architectural services	11	D	D	D	b	D	D
54133	Engineering services	41	13 340	5 265	1 030	114	62.7	6.3
541330	Engineering services	41	13 340	5 265	1 030	114	62.7	6.3
54137	Surveying & mapping (except geophysical) services	13	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	13	D	D	D	b	D	D
5414	Specialized design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	21	7 571	3 919	979	116	27.7	1.6
54151	Computer systems design & related services	21	7 571	3 919	979	116	27.7	1.6
5416	Management, scientific, & technical consulting services	51	10 698	3 404	685	132	73.5	10.2
54161	Management consulting services	37	7 815	2 731	557	100	70.6	7.5
541612	Human resources & executive search consulting services	16	D	D	D	b	D	D
5417	Scientific research & development services	5	12 169	4 196	901	81	–	7.9
5418	Advertising & related services	18	D	D	D	b	D	D
54189	Other services related to advertising	6	1 679	506	104	27	98.5	1.5
541890	Other services related to advertising	6	1 679	506	104	27	98.5	1.5
5418903	Sign painting & lettering shop	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	10	2 044	484	102	84	27.3	9.4
541921	Photographic studios, portrait	10	2 044	484	102	84	27.3	9.4
	TANGIPAHOA PARISH, LA							
54	**Professional, scientific, & technical services**	**133**	**36 238**	**12 025**	**3 193**	**530**	**36.5**	**21.3**
541	Professional, scientific, & technical services	133	36 238	12 025	3 193	530	36.5	21.3
5411	Legal services	62	19 662	6 860	2 049	208	32.8	29.9
54111	Offices of lawyers	58	19 062	6 591	1 995	196	32.2	29.4
541110	Offices of lawyers	58	19 062	6 591	1 995	196	32.2	29.4
5411101	Offices of lawyers (except legal aid societies)	58	19 062	6 591	1 995	196	32.2	29.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	5 486	1 890	489	138	69.7	15.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	5 486	1 890	489	138	69.7	15.4
541211	Offices of certified public accountants	16	3 832	1 455	338	68	79.4	4.6
541213	Tax return preparation services	6	982	129	73	50	17.6	61.5
5413	Architectural, engineering, & related services	12	4 308	1 495	285	68	34.7	17.2
5418	Advertising & related services	5	2 249	628	132	43	9.5	2.6
5419	Other professional, scientific, & technical services	9	2 587	558	125	43	17.2	1.2
54192	Photographic services	6	D	D	D	b	D	D
	TENSAS PARISH, LA							
54	**Professional, scientific, & technical services**	**9**	**1 644**	**313**	**65**	**15**	**64.6**	**4.8**
541	Professional, scientific, & technical services	9	1 644	313	65	15	64.6	4.8
	TERREBONNE PARISH, LA							
54	**Professional, scientific, & technical services**	**190**	**93 210**	**36 802**	**7 630**	**1 111**	**51.6**	**6.6**
541	Professional, scientific, & technical services	190	93 210	36 802	7 630	1 111	51.6	6.6
5411	Legal services	80	36 359	15 192	2 859	350	45.5	3.9
54111	Offices of lawyers	77	D	D	D	e	D	D
541110	Offices of lawyers	77	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	77	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	9 549	4 808	995	192	55.2	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	9 549	4 808	995	192	55.2	9.9
541211	Offices of certified public accountants	18	D	D	D	c	D	D
5413	Architectural, engineering, & related services	33	39 677	14 484	3 348	474	59.0	7.8
54137	Surveying & mapping (except geophysical) services	6	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	c	D	D
54138	Testing laboratories	6	10 609	4 924	1 109	157	.8	28.7
541380	Testing laboratories	6	10 609	4 924	1 109	157	.8	28.7
5418	Advertising & related services	11	2 383	792	145	33	1.5	17.1

See footnotes at end of table.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	UNION PARISH, LA							
54	**Professional, scientific, & technical services**	**12**	**1 733**	**363**	**92**	**29**	**71.0**	**3.1**
541	Professional, scientific, & technical services	12	1 733	363	92	29	71.0	3.1
	VERMILION PARISH, LA							
54	**Professional, scientific, & technical services**	**64**	**12 057**	**5 125**	**1 032**	**225**	**47.4**	**5.5**
541	Professional, scientific, & technical services	64	12 057	5 125	1 032	225	47.4	5.5
5411	Legal services	36	6 962	2 923	525	120	49.5	4.5
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 697	1 264	309	65	31.6	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 697	1 264	309	65	31.6	12.8
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	VERNON PARISH, LA							
54	**Professional, scientific, & technical services**	**31**	**20 950**	**12 933**	**5 587**	**599**	**10.9**	**1.8**
541	Professional, scientific, & technical services	31	20 950	12 933	5 587	599	10.9	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5415	Computer systems design & related services	2	D	D	D	e	D	D
54151	Computer systems design & related services	2	D	D	D	e	D	D
541512	Computer systems design services	1	D	D	D	e	D	D
5415121	Computer systems integrators	1	D	D	D	e	D	D
	WASHINGTON PARISH, LA							
54	**Professional, scientific, & technical services**	**43**	**11 712**	**2 755**	**644**	**148**	**60.1**	**.6**
541	Professional, scientific, & technical services	43	11 712	2 755	644	148	60.1	.6
5411	Legal services	21	5 727	1 170	297	72	35.3	.9
54111	Offices of lawyers	21	5 727	1 170	297	72	35.3	.9
541110	Offices of lawyers	21	5 727	1 170	297	72	35.3	.9
5411101	Offices of lawyers (except legal aid societies)	21	5 727	1 170	297	72	35.3	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 370	616	184	49	93.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 370	616	184	49	93.7	–
5416	Management, scientific, & technical consulting services	4	D	D	D	a	D	D
54161	Management consulting services	4	D	D	D	a	D	D
	WEBSTER PARISH, LA							
54	**Professional, scientific, & technical services**	**43**	**8 730**	**3 317**	**915**	**151**	**51.5**	**22.2**
541	Professional, scientific, & technical services	43	8 730	3 317	915	151	51.5	22.2
5411	Legal services	13	2 776	1 092	347	43	66.7	1.2
54111	Offices of lawyers	13	2 776	1 092	347	43	66.7	1.2
541110	Offices of lawyers	13	2 776	1 092	347	43	66.7	1.2
5411101	Offices of lawyers (except legal aid societies)	13	2 776	1 092	347	43	66.7	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 660	1 064	310	85	62.4	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 660	1 064	310	85	62.4	4.0
	WEST BATON ROUGE PARISH, LA							
54	**Professional, scientific, & technical services**	**16**	**10 733**	**2 382**	**510**	**79**	**16.4**	**65.7**
541	Professional, scientific, & technical services	16	10 733	2 382	510	79	16.4	65.7
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	1	D	D	D	b	D	D
	WEST CARROLL PARISH, LA							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	WEST FELICIANA PARISH, LA							
54	**Professional, scientific, & technical services**	**12**	**1 537**	**436**	**184**	**25**	**64.9**	**19.6**
541	Professional, scientific, & technical services	12	1 537	436	184	25	64.9	19.6
	WINN PARISH, LA							
54	**Professional, scientific, & technical services**	**13**	**1 236**	**272**	**53**	**22**	**64.2**	**12.2**
541	Professional, scientific, & technical services	13	1 236	272	53	22	64.2	12.2

See footnotes at end of table.

Table 3. **Summary Statistics Firms Subject to Federal Income Tax for Parishes: 1997**—Con.

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ABBEVILLE, LA							
54	**Professional, scientific, & technical services**	**46**	**8 429**	**3 655**	**782**	**167**	**50.2**	**7.8**
541	Professional, scientific, & technical services	46	8 429	3 655	782	167	50.2	7.8
5411	Legal services	29	4 825	1 977	389	90	60.6	6.5
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 444	1 193	281	53	24.5	14.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 444	1 193	281	53	24.5	14.1
	ALEXANDRIA, LA							
54	**Professional, scientific, & technical services**	**173**	**90 061**	**31 292**	**6 620**	**1 114**	**24.8**	**5.8**
541	Professional, scientific, & technical services	173	90 061	31 292	6 620	1 114	24.8	5.8
5411	Legal services	98	50 776	16 592	3 222	467	25.3	3.0
54111	Offices of lawyers	94	D	D	D	e	D	D
541110	Offices of lawyers	94	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	94	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	8 197	2 853	778	279	41.2	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	8 197	2 853	778	279	41.2	7.6
541211	Offices of certified public accountants	17	D	D	D	c	D	D
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	16	12 635	6 396	1 488	176	30.0	.4
5416	Management, scientific, & technical consulting services	13	11 018	3 391	717	95	10.4	23.6
54161	Management consulting services	9	D	D	D	b	D	D
541612	Human resources & executive search consulting services	2	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
	AMITE CITY, LA							
54	**Professional, scientific, & technical services**	**16**	**4 530**	**1 179**	**311**	**96**	**44.4**	**6.9**
541	Professional, scientific, & technical services	16	4 530	1 179	311	96	44.4	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	ARCADIA, LA							
54	**Professional, scientific, & technical services**	**5**	**851**	**235**	**42**	**6**	**76.9**	**–**
	BAKER, LA							
54	**Professional, scientific, & technical services**	**8**	**803**	**308**	**83**	**17**	**58.0**	**–**
	BALL, LA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BASTROP, LA							
54	**Professional, scientific, & technical services**	**13**	**3 843**	**1 723**	**272**	**55**	**41.5**	**–**
541	Professional, scientific, & technical services	13	3 843	1 723	272	55	41.5	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BATON ROUGE, LA							
54	**Professional, scientific, & technical services**	**1 114**	**856 111**	**330 029**	**73 607**	**9 708**	**27.1**	**6.0**
541	Professional, scientific, & technical services	1 114	856 111	330 029	73 607	9 708	27.1	6.0
5411	Legal services	414	259 214	83 455	17 722	2 305	31.0	5.5
54111	Offices of lawyers	399	250 406	79 892	16 972	2 215	31.5	4.8
541110	Offices of lawyers	399	250 406	79 892	16 972	2 215	31.5	4.8
5411101	Offices of lawyers (except legal aid societies)	399	250 406	79 892	16 972	2 215	31.5	4.8
54119	Other legal services	15	8 808	3 563	750	90	16.7	26.5
541191	Title abstract & settlement offices	10	D	D	D	b	D	D
541199	All other legal services	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	170	67 910	30 436	7 587	2 196	31.6	20.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	170	67 910	30 436	7 587	2 196	31.6	20.7
541211	Offices of certified public accountants	106	40 531	16 401	3 992	544	37.0	19.8
541213	Tax return preparation services	14	D	D	D	f	D	D
541219	Other accounting services	43	D	D	D	e	D	D
5413	Architectural, engineering, & related services	216	310 727	136 453	31 995	3 034	17.3	3.9
54131	Architectural services	45	21 471	8 264	1 574	227	39.9	1.3
541310	Architectural services	45	21 471	8 264	1 574	227	39.9	1.3
54133	Engineering services	136	259 672	115 482	27 278	2 311	14.1	4.4
541330	Engineering services	136	259 672	115 482	27 278	2 311	14.1	4.4
54137	Surveying & mapping (except geophysical) services	5	2 363	984	223	79	54.9	–
541370	Surveying & mapping (except geophysical) services	5	2 363	984	223	79	54.9	–
54138	Testing laboratories	22	23 928	10 902	2 717	382	27.2	.2
541380	Testing laboratories	22	23 928	10 902	2 717	382	27.2	.2
5414	Specialized design services	30	D	D	D	c	D	D
54141	Interior design services	13	D	D	D	b	D	D
541410	Interior design services	13	D	D	D	b	D	D
54143	Graphic design services	16	6 326	2 162	370	67	57.8	4.3
541430	Graphic design services	16	6 326	2 162	370	67	57.8	4.3
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5414302	Commercial art	3	D	D	D	a	D	D
5415	Computer systems design & related services	58	78 169	32 018	5 991	677	21.1	3.8
54151	Computer systems design & related services	58	78 169	32 018	5 991	677	21.1	3.8
541511	Custom computer programming services	20	D	D	D	e	D	D
541512	Computer systems design services	34	38 633	11 406	2 252	261	32.6	3.4
5415121	Computer systems integrators	19	35 264	10 162	1 927	224	31.7	1.8
541519	Other computer related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	121	72 530	26 513	5 583	793	47.7	5.6
54161	Management consulting services	74	37 868	13 984	2 841	451	58.8	8.2
541611	Administrative management & general management consulting service	43	29 552	10 676	2 251	334	58.1	4.9
541618	Other management consulting services	7	D	D	D	b	D	D
54162	Environmental consulting services	24	22 773	7 832	1 713	229	43.5	3.4
541620	Environmental consulting services	24	22 773	7 832	1 713	229	43.5	3.4
54169	Other scientific & technical consulting services	23	11 889	4 697	1 029	113	20.2	1.3
541690	Other scientific & technical consulting services	23	11 889	4 697	1 029	113	20.2	1.3
5417	Scientific research & development services	8	D	D	D	b	D	D
5418	Advertising & related services	66	D	D	D	e	D	D
54181	Advertising agencies	24	D	D	D	c	D	D
541810	Advertising agencies	24	D	D	D	c	D	D
54182	Public relations agencies	23	D	D	D	b	D	D
541820	Public relations agencies	23	D	D	D	b	D	D
54189	Other services related to advertising	10	3 828	501	141	22	16.7	21.0
541890	Other services related to advertising	10	3 828	501	141	22	16.7	21.0
5419	Other professional, scientific, & technical services	31	D	D	D	c	D	D
54192	Photographic services	23	D	D	D	b	D	D
541921	Photographic studios, portrait	21	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	6	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	b	D	D
	BERWICK, LA							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
	BOGALUSA, LA							
54	**Professional, scientific, & technical services**	**24**	**9 005**	**1 672**	**418**	**111**	**66.4**	**–**
541	Professional, scientific, & technical services	24	9 005	1 672	418	111	66.4	–
5411	Legal services	15	4 849	964	250	61	40.6	–
54111	Offices of lawyers	15	4 849	964	250	61	40.6	–
541110	Offices of lawyers	15	4 849	964	250	61	40.6	–
5411101	Offices of lawyers (except legal aid societies)	15	4 849	964	250	61	40.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSSIER CITY, LA							
54	**Professional, scientific, & technical services**	**72**	**19 301**	**6 678**	**1 494**	**286**	**49.9**	**9.6**
541	Professional, scientific, & technical services	72	19 301	6 678	1 494	286	49.9	9.6
5411	Legal services	29	D	D	D	b	D	D
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	1 889	689	166	41	64.8	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	1 889	689	166	41	64.8	3.0
5413	Architectural, engineering, & related services	9	4 733	2 149	460	77	71.0	.5
5418	Advertising & related services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	BREAUX BRIDGE, LA							
54	**Professional, scientific, & technical services**	**11**	**3 739**	**1 619**	**336**	**72**	**31.3**	**12.0**
541	Professional, scientific, & technical services	11	3 739	1 619	336	72	31.3	12.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
541219	Other accounting services	1	D	D	D	b	D	D
	BROUSSARD, LA							
54	**Professional, scientific, & technical services**	**15**	**11 528**	**3 736**	**767**	**97**	**9.8**	**.8**
541	Professional, scientific, & technical services	15	11 528	3 736	767	97	9.8	.8
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
54136	Geophysical surveying & mapping services	1	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	BUNKIE, LA							
54	**Professional, scientific, & technical services**	**10**	**1 409**	**435**	**92**	**30**	**67.1**	**–**
541	Professional, scientific, & technical services	10	1 409	435	92	30	67.1	–
	CARENCRO, LA							
54	**Professional, scientific, & technical services**	**10**	**1 875**	**651**	**167**	**49**	**54.8**	**39.9**
541	Professional, scientific, & technical services	10	1 875	651	167	49	54.8	39.9
	CHURCH POINT, LA							
54	**Professional, scientific, & technical services**	**6**	**859**	**140**	**29**	**9**	**89.5**	**10.5**
	COVINGTON, LA							
54	**Professional, scientific, & technical services**	**86**	**24 589**	**8 010**	**1 650**	**282**	**42.1**	**23.3**
541	Professional, scientific, & technical services	86	24 589	8 010	1 650	282	42.1	23.3
5411	Legal services	48	15 915	5 034	988	150	39.8	25.8
54111	Offices of lawyers	48	15 915	5 034	988	150	39.8	25.8
541110	Offices of lawyers	48	15 915	5 034	988	150	39.8	25.8
5411101	Offices of lawyers (except legal aid societies)	48	15 915	5 034	988	150	39.8	25.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 022	1 114	246	53	52.0	27.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 022	1 114	246	53	52.0	27.5
541219	Other accounting services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	10	3 033	1 305	310	54	27.3	13.4
	CROWLEY, LA							
54	**Professional, scientific, & technical services**	**31**	**7 272**	**2 100**	**532**	**101**	**43.0**	**15.1**
541	Professional, scientific, & technical services	31	7 272	2 100	532	101	43.0	15.1
5411	Legal services	16	3 699	832	190	51	66.3	4.3
54111	Offices of lawyers	16	3 699	832	190	51	66.3	4.3
541110	Offices of lawyers	16	3 699	832	190	51	66.3	4.3
5411101	Offices of lawyers (except legal aid societies)	16	3 699	832	190	51	66.3	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 246	1 185	326	47	17.1	23.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 246	1 185	326	47	17.1	23.6
	DELHI, LA							
54	**Professional, scientific, & technical services**	**5**	**467**	**75**	**14**	**5**	**63.6**	**15.0**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DENHAM SPRINGS, LA							
54	**Professional, scientific, & technical services**	**45**	**12 969**	**3 816**	**816**	**197**	**55.6**	**17.9**
541	Professional, scientific, & technical services	45	12 969	3 816	816	197	55.6	17.9
5411	Legal services	21	7 618	1 877	360	82	38.3	21.3
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 497	517	136	60	50.6	45.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 497	517	136	60	50.6	45.2
5413	Architectural, engineering, & related services	6	2 587	1 042	254	44	98.9	1.1
	DE QUINCY, LA							
54	**Professional, scientific, & technical services**	**5**	**586**	**96**	**29**	**10**	**77.5**	**12.1**
	DE RIDDER, LA *							
54	**Professional, scientific, & technical services**	**24**	**3 872**	**1 099**	**238**	**64**	**69.2**	**6.3**
541	Professional, scientific, & technical services	24	3 872	1 099	238	64	69.2	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	DE RIDDER, LA (BEAUREGARD PARISH PART) *							
54	**Professional, scientific, & technical services**	**24**	**3 872**	**1 099**	**238**	**64**	**69.2**	**6.3**
541	Professional, scientific, & technical services	24	3 872	1 099	238	64	69.2	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	DONALDSONVILLE, LA							
54	**Professional, scientific, & technical services**	**12**	**2 752**	**959**	**171**	**28**	**12.1**	**24.4**
541	Professional, scientific, & technical services	12	2 752	959	171	28	12.1	24.4
	EUNICE, LA *							
54	**Professional, scientific, & technical services**	**31**	**10 669**	**4 395**	**766**	**163**	**49.3**	**7.7**
541	Professional, scientific, & technical services	31	10 669	4 395	766	163	49.3	7.7
5411	Legal services	14	3 777	1 357	247	55	58.1	5.2
54111	Offices of lawyers	14	3 777	1 357	247	55	58.1	5.2
541110	Offices of lawyers	14	3 777	1 357	247	55	58.1	5.2
5411101	Offices of lawyers (except legal aid societies)	14	3 777	1 357	247	55	58.1	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	EUNICE, LA (ST. LANDRY PARISH PART) *							
54	**Professional, scientific, & technical services**	**31**	**10 669**	**4 395**	**766**	**163**	**49.3**	**7.7**
541	Professional, scientific, & technical services	31	10 669	4 395	766	163	49.3	7.7
5411	Legal services	14	3 777	1 357	247	55	58.1	5.2
54111	Offices of lawyers	14	3 777	1 357	247	55	58.1	5.2
541110	Offices of lawyers	14	3 777	1 357	247	55	58.1	5.2
5411101	Offices of lawyers (except legal aid societies)	14	3 777	1 357	247	55	58.1	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	FARMERVILLE, LA							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	FERRIDAY, LA							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	FRANKLIN, LA							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FRANKLINTON, LA							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
	GONZALES, LA							
54	**Professional, scientific, & technical services**	**36**	**22 881**	**11 112**	**1 807**	**680**	**26.6**	**6.4**
541	Professional, scientific, & technical services	36	22 881	11 112	1 807	680	26.6	6.4
5411	Legal services	20	10 199	5 915	420	89	23.1	9.1
54111	Offices of lawyers	20	10 199	5 915	420	89	23.1	9.1
541110	Offices of lawyers	20	10 199	5 915	420	89	23.1	9.1
5411101	Offices of lawyers (except legal aid societies)	20	10 199	5 915	420	89	23.1	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	7 611	3 844	940	82	28.9	6.6
5418	Advertising & related services	3	D	D	D	e	D	D
54189	Other services related to advertising	2	D	D	D	e	D	D
541890	Other services related to advertising	2	D	D	D	e	D	D
	GRAMBLING, LA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	GRETNA, LA							
54	**Professional, scientific, & technical services**	**92**	**28 444**	**7 985**	**1 814**	**361**	**39.9**	**7.5**
541	Professional, scientific, & technical services	92	28 444	7 985	1 814	361	39.9	7.5
5411	Legal services	58	17 556	5 244	1 038	187	45.3	8.1
54111	Offices of lawyers	55	14 397	4 003	854	143	54.0	9.8
541110	Offices of lawyers	55	14 397	4 003	854	143	54.0	9.8
5411101	Offices of lawyers (except legal aid societies)	55	14 397	4 003	854	143	54.0	9.8
54119	Other legal services	3	3 159	1 241	184	44	D	–
541191	Title abstract & settlement offices	3	3 159	1 241	184	44	D	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 378	641	227	37	68.3	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 378	641	227	37	68.3	5.2
5413	Architectural, engineering, & related services	8	2 781	993	266	35	14.1	20.6
5418	Advertising & related services	4	2 079	321	111	38	19.8	–
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	HAMMOND, LA							
54	**Professional, scientific, & technical services**	**81**	**25 266**	**8 790**	**2 410**	**291**	**32.8**	**28.1**
541	Professional, scientific, & technical services	81	25 266	8 790	2 410	291	32.8	28.1
5411	Legal services	43	16 516	6 061	1 863	160	28.9	33.4
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 482	796	192	54	71.5	28.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 482	796	192	54	71.5	28.5
5413	Architectural, engineering, & related services	6	3 896	1 341	260	55	29.2	17.6
	HARAHAN, LA							
54	**Professional, scientific, & technical services**	**41**	**23 921**	**9 847**	**2 209**	**325**	**33.0**	**5.9**
541	Professional, scientific, & technical services	41	23 921	9 847	2 209	325	33.0	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 423	578	108	22	57.1	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 423	578	108	22	57.1	6.9
5413	Architectural, engineering, & related services	8	7 218	3 466	787	81	63.8	–
5415	Computer systems design & related services	3	3 708	2 203	525	63	D	–
54151	Computer systems design & related services	3	3 708	2 203	525	63	D	–
5418	Advertising & related services	3	1 697	356	85	11	53.9	46.1
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
	HAYNESVILLE, LA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	HOMER, LA							
54	**Professional, scientific, & technical services**	**11**	**2 264**	**396**	**90**	**32**	**55.8**	**2.9**
541	Professional, scientific, & technical services	11	2 264	396	90	32	55.8	2.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOUMA, LA							
54	**Professional, scientific, & technical services**	**118**	**65 363**	**24 714**	**5 295**	**737**	**49.0**	**3.7**
541	Professional, scientific, & technical services	118	65 363	24 714	5 295	737	49.0	3.7
5411	Legal services	71	29 666	11 682	2 280	286	33.4	4.7
54111	Offices of lawyers	69	D	D	D	e	D	D
541110	Offices of lawyers	69	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	69	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 100	2 325	540	77	38.1	22.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 100	2 325	540	77	38.1	22.2
5413	Architectural, engineering, & related services	16	28 613	9 817	2 278	324	68.9	–
54137	Surveying & mapping (except geophysical) services	4	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	c	D	D
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5418	Advertising & related services	7	1 383	313	87	19	2.5	9.6
	JACKSON, LA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	JEANERETTE, LA							
54	**Professional, scientific, & technical services**	**4**	**741**	**177**	**37**	**9**	**29.1**	**–**
	JENA, LA							
54	**Professional, scientific, & technical services**	**16**	**2 393**	**769**	**159**	**37**	**70.8**	**5.7**
541	Professional, scientific, & technical services	16	2 393	769	159	37	70.8	5.7
	JENNINGS, LA							
54	**Professional, scientific, & technical services**	**27**	**9 849**	**2 432**	**511**	**105**	**70.5**	**3.2**
541	Professional, scientific, & technical services	27	9 849	2 432	511	105	70.5	3.2
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	12	3 517	661	141	33	93.7	4.0
541110	Offices of lawyers	12	3 517	661	141	33	93.7	4.0
5411101	Offices of lawyers (except legal aid societies)	12	3 517	661	141	33	93.7	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	JONESBORO, LA							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	JONESVILLE, LA							
54	**Professional, scientific, & technical services**	**7**	**762**	**162**	**31**	**10**	**40.2**	**.8**
	KAPLAN, LA							
54	**Professional, scientific, & technical services**	**6**	**905**	**196**	**60**	**18**	**26.0**	**–**
541	Professional, scientific, & technical services	6	905	196	60	18	26.0	–
	KENNER, LA							
54	**Professional, scientific, & technical services**	**116**	**42 904**	**16 991**	**3 590**	**599**	**49.1**	**3.8**
541	Professional, scientific, & technical services	116	42 904	16 991	3 590	599	49.1	3.8
5411	Legal services	20	5 323	2 499	432	84	44.7	6.6
54111	Offices of lawyers	17	4 961	2 324	400	74	45.2	2.5
541110	Offices of lawyers	17	4 961	2 324	400	74	45.2	2.5
5411101	Offices of lawyers (except legal aid societies)	17	4 961	2 324	400	74	45.2	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	2 696	814	216	62	76.5	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	2 696	814	216	62	76.5	6.6
5413	Architectural, engineering, & related services	23	17 627	7 624	1 619	221	63.5	1.4
54133	Engineering services	14	11 707	4 874	978	105	73.2	1.8
541330	Engineering services	14	11 707	4 874	978	105	73.2	1.8
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	4 087	1 402	286	49	79.8	20.2
5418	Advertising & related services	12	7 042	2 007	504	50	7.9	.2
54189	Other services related to advertising	4	3 568	748	138	28	3.4	–
541890	Other services related to advertising	4	3 568	748	138	28	3.4	–
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KENTWOOD, LA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	LAFAYETTE, LA							
54	**Professional, scientific, & technical services**	**703**	**502 388**	**194 258**	**38 464**	**5 264**	**25.8**	**5.5**
541	Professional, scientific, & technical services	703	502 388	194 258	38 464	5 264	25.8	5.5
5411	Legal services	306	164 723	69 241	13 260	1 645	27.0	5.7
54111	Offices of lawyers	299	162 934	68 639	13 128	1 620	27.1	5.0
541110	Offices of lawyers	299	162 934	68 639	13 128	1 620	27.1	5.0
5411101	Offices of lawyers (except legal aid societies)	299	162 934	68 639	13 128	1 620	27.1	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	112	35 710	17 765	3 419	737	36.9	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	112	35 710	17 765	3 419	737	36.9	8.6
541211	Offices of certified public accountants	76	D	D	D	e	D	D
541213	Tax return preparation services	7	D	D	D	c	D	D
541219	Other accounting services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	126	203 560	78 415	15 737	1 751	19.9	2.9
54131	Architectural services	21	12 277	4 586	852	166	28.6	1.1
541310	Architectural services	21	12 277	4 586	852	166	28.6	1.1
54133	Engineering services	73	76 296	34 563	6 620	703	44.2	3.6
541330	Engineering services	73	76 296	34 563	6 620	703	44.2	3.6
54136	Geophysical surveying & mapping services	4	D	D	D	c	D	D
541360	Geophysical surveying & mapping services	4	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	8	D	D	D	f	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	f	D	D
54138	Testing laboratories	18	D	D	D	c	D	D
541380	Testing laboratories	18	D	D	D	c	D	D
5414	Specialized design services	12	2 131	591	137	45	60.9	–
5415	Computer systems design & related services	28	D	D	D	e	D	D
54151	Computer systems design & related services	28	D	D	D	e	D	D
541512	Computer systems design services	15	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	71	46 157	14 040	2 922	498	42.5	5.8
54161	Management consulting services	35	17 590	6 309	1 203	288	20.5	10.9
541611	Administrative management & general management consulting service	18	D	D	D	c	D	D
541618	Other management consulting services	10	D	D	D	b	D	D
54162	Environmental consulting services	12	D	D	D	b	D	D
541620	Environmental consulting services	12	D	D	D	b	D	D
54169	Other scientific & technical consulting services	24	D	D	D	c	D	D
541690	Other scientific & technical consulting services	24	D	D	D	c	D	D
5418	Advertising & related services	28	21 412	6 189	1 276	223	11.6	12.3
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	c	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	LAKE ARTHUR, LA							
54	**Professional, scientific, & technical services**	**3**	**197**	**100**	**13**	**6**	**100.0**	**–**
	LAKE CHARLES, LA							
54	**Professional, scientific, & technical services**	**273**	**127 566**	**45 358**	**8 983**	**1 738**	**33.0**	**8.3**
541	Professional, scientific, & technical services	273	127 566	45 358	8 983	1 738	33.0	8.3
5411	Legal services	145	69 140	24 742	4 514	815	36.3	7.0
54111	Offices of lawyers	139	67 627	23 835	4 308	768	36.5	7.1
541110	Offices of lawyers	139	67 627	23 835	4 308	768	36.5	7.1
5411101	Offices of lawyers (except legal aid societies)	139	67 627	23 835	4 308	768	36.5	7.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	18 375	7 769	1 739	478	27.3	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	18 375	7 769	1 739	478	27.3	6.7
541211	Offices of certified public accountants	28	11 820	5 295	1 128	164	37.0	4.5
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	30	19 402	7 547	1 607	205	31.1	16.0
54133	Engineering services	16	D	D	D	c	D	D
541330	Engineering services	16	D	D	D	c	D	D
5414	Specialized design services	9	2 087	171	38	18	75.0	1.0
5416	Management, scientific, & technical consulting services	12	4 679	1 496	210	29	34.5	1.6
54161	Management consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	17	11 136	2 596	629	129	21.0	7.6
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAKE PROVIDENCE, LA							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	a	D	D
	LEESVILLE, LA							
54	**Professional, scientific, & technical services**	**24**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	24	D	D	D	c	D	D
	LOCKPORT, LA							
54	**Professional, scientific, & technical services**	**4**	**1 392**	**733**	**102**	**31**	**100.0**	**–**
541	Professional, scientific, & technical services	4	1 392	733	102	31	100.0	–
	LUTCHER, LA							
54	**Professional, scientific, & technical services**	**5**	**1 453**	**591**	**145**	**13**	**16.0**	**18.7**
541	Professional, scientific, & technical services	5	1 453	591	145	13	16.0	18.7
	MAMOU, LA							
54	**Professional, scientific, & technical services**	**8**	**908**	**224**	**39**	**15**	**94.9**	**5.1**
541	Professional, scientific, & technical services	8	908	224	39	15	94.9	5.1
	MANDEVILLE, LA							
54	**Professional, scientific, & technical services**	**64**	**14 875**	**5 932**	**1 441**	**199**	**40.8**	**8.0**
541	Professional, scientific, & technical services	64	14 875	5 932	1 441	199	40.8	8.0
5411	Legal services	19	4 381	1 384	314	58	57.2	20.7
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 275	524	148	26	60.4	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 275	524	148	26	60.4	9.7
5413	Architectural, engineering, & related services	17	5 392	2 113	454	62	26.4	2.0
54137	Surveying & mapping (except geophysical) services	3	2 216	1 011	201	39	–	–
541370	Surveying & mapping (except geophysical) services	3	2 216	1 011	201	39	–	–
	MANSFIELD, LA							
54	**Professional, scientific, & technical services**	**14**	**2 861**	**831**	**202**	**67**	**91.4**	**–**
541	Professional, scientific, & technical services	14	2 861	831	202	67	91.4	–
	MANY, LA							
54	**Professional, scientific, & technical services**	**17**	**2 147**	**591**	**136**	**40**	**53.1**	**21.1**
541	Professional, scientific, & technical services	17	2 147	591	136	40	53.1	21.1
	MARKSVILLE, LA							
54	**Professional, scientific, & technical services**	**23**	**5 752**	**1 743**	**351**	**71**	**42.7**	**3.5**
541	Professional, scientific, & technical services	23	5 752	1 743	351	71	42.7	3.5
5411	Legal services	14	4 826	1 293	234	50	40.9	–
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
	MINDEN, LA							
54	**Professional, scientific, & technical services**	**32**	**7 175**	**2 830**	**772**	**100**	**44.7**	**27.0**
541	Professional, scientific, & technical services	32	7 175	2 830	772	100	44.7	27.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONROE, LA							
54	**Professional, scientific, & technical services**	**251**	**115 827**	**40 614**	**9 113**	**1 593**	**31.6**	**7.5**
541	Professional, scientific, & technical services	251	115 827	40 614	9 113	1 593	31.6	7.5
5411	Legal services	96	41 527	10 936	2 119	475	38.8	6.7
54111	Offices of lawyers	93	D	D	D	e	D	D
541110	Offices of lawyers	93	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	93	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	59	17 567	6 774	1 687	454	46.8	12.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	59	17 567	6 774	1 687	454	46.8	12.5
541211	Offices of certified public accountants	45	14 113	5 158	1 164	217	52.5	6.1
541213	Tax return preparation services	3	D	D	D	c	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	39	36 976	17 804	3 926	414	17.1	6.9
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
54133	Engineering services	26	23 355	12 172	3 023	316	17.8	10.9
541330	Engineering services	26	23 355	12 172	3 023	316	17.8	10.9
5414	Specialized design services	4	1 535	164	32	49	46.7	–
5415	Computer systems design & related services	10	3 821	1 867	626	45	21.6	19.8
54151	Computer systems design & related services	10	3 821	1 867	626	45	21.6	19.8
5416	Management, scientific, & technical consulting services	23	6 972	1 256	222	48	40.0	3.3
54161	Management consulting services	15	5 271	958	185	37	22.4	2.6
5418	Advertising & related services	15	6 639	1 613	454	94	24.0	1.8
	MORGAN CITY, LA							
54	**Professional, scientific, & technical services**	**60**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	60	D	D	D	c	D	D
5411	Legal services	19	D	D	D	b	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	D	D	D	b	D	D
54161	Management consulting services	7	D	D	D	a	D	D
	NATCHITOCHES, LA							
54	**Professional, scientific, & technical services**	**42**	**21 169**	**5 874**	**1 199**	**262**	**65.3**	**5.2**
541	Professional, scientific, & technical services	42	21 169	5 874	1 199	262	65.3	5.2
5411	Legal services	27	14 523	2 620	604	132	60.2	6.5
54111	Offices of lawyers	27	14 523	2 620	604	132	60.2	6.5
541110	Offices of lawyers	27	14 523	2 620	604	132	60.2	6.5
5411101	Offices of lawyers (except legal aid societies)	27	14 523	2 620	604	132	60.2	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	NEW IBERIA, LA							
54	**Professional, scientific, & technical services**	**100**	**29 497**	**10 656**	**2 231**	**427**	**31.7**	**5.2**
541	Professional, scientific, & technical services	100	29 497	10 656	2 231	427	31.7	5.2
5411	Legal services	36	D	D	D	c	D	D
54111	Offices of lawyers	33	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	c	D	D
541211	Offices of certified public accountants	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW ORLEANS, LA							
54	**Professional, scientific, & technical services**	**1 420**	**1 401 750**	**551 488**	**117 449**	**12 469**	**14.5**	**7.9**
541	Professional, scientific, & technical services	1 420	1 401 750	551 488	117 449	12 469	14.5	7.9
5411	Legal services	771	779 610	296 869	59 559	5 750	15.5	6.6
54111	Offices of lawyers	763	775 236	294 363	58 884	5 670	15.6	6.6
541110	Offices of lawyers	763	775 236	294 363	58 884	5 670	15.6	6.6
5411101	Offices of lawyers (except legal aid societies)	763	775 236	294 363	58 884	5 670	15.6	6.6
54119	Other legal services	8	4 374	2 506	675	80	4.6	11.8
541191	Title abstract & settlement offices	5	4 092	2 402	652	76	1.1	9.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	142	122 586	48 566	11 216	1 797	10.5	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	142	122 586	48 566	11 216	1 797	10.5	5.5
541211	Offices of certified public accountants	80	96 108	31 361	7 100	787	10.2	4.1
541213	Tax return preparation services	13	5 081	1 901	776	578	24.7	7.1
541219	Other accounting services	44	13 398	8 407	1 675	178	13.8	8.7
5413	Architectural, engineering, & related services	171	303 186	138 095	32 380	3 107	8.5	11.1
54131	Architectural services	60	45 594	18 598	4 090	435	20.0	7.1
541310	Architectural services	60	45 594	18 598	4 090	435	20.0	7.1
54133	Engineering services	93	201 309	104 478	22 759	1 974	8.0	11.8
541330	Engineering services	93	201 309	104 478	22 759	1 974	8.0	11.8
54136	Geophysical surveying & mapping services	4	D	D	D	f	D	D
541360	Geophysical surveying & mapping services	4	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	6	1 954	802	193	23	22.3	–
541370	Surveying & mapping (except geophysical) services	6	1 954	802	193	23	22.3	–
5414	Specialized design services	41	21 812	5 600	1 152	179	33.3	33.7
54141	Interior design services	16	12 344	3 201	812	103	15.6	56.8
541410	Interior design services	16	12 344	3 201	812	103	15.6	56.8
54143	Graphic design services	21	D	D	D	b	D	D
541430	Graphic design services	21	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	18	8 893	2 143	298	60	55.2	3.6
5415	Computer systems design & related services	61	64 170	22 940	4 482	407	11.6	.4
54151	Computer systems design & related services	61	64 170	22 940	4 482	407	11.6	.4
541511	Custom computer programming services	22	17 624	7 462	1 718	199	9.4	.8
541512	Computer systems design services	23	9 239	3 245	818	82	52.3	1.0
5416	Management, scientific, & technical consulting services	114	35 057	14 132	3 067	442	45.0	19.9
54161	Management consulting services	79	26 987	10 846	2 210	278	44.8	15.1
541611	Administrative management & general management consulting service	45	11 046	4 514	874	151	60.1	29.7
541612	Human resources & executive search consulting services	10	5 500	2 786	524	48	29.0	5.2
5416123	Human resources & personnel management consulting	6	D	D	D	b	D	D
541618	Other management consulting services	10	D	D	D	b	D	D
54169	Other scientific & technical consulting services	27	5 880	2 412	679	137	34.7	48.5
541690	Other scientific & technical consulting services	27	5 880	2 412	679	137	34.7	48.5
5417	Scientific research & development services	11	12 923	6 217	1 461	158	4.3	1.5
5418	Advertising & related services	78	48 720	15 844	3 408	466	18.8	4.9
54181	Advertising agencies	39	22 016	10 087	2 195	281	5.1	5.4
541810	Advertising agencies	39	22 016	10 087	2 195	281	5.1	5.4
54182	Public relations agencies	21	4 763	1 207	241	53	50.2	7.4
541820	Public relations agencies	21	4 763	1 207	241	53	50.2	7.4
54185	Display advertising	4	D	D	D	b	D	D
541850	Display advertising	4	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	31	13 686	3 225	724	163	26.6	11.5
54192	Photographic services	22	10 288	2 256	508	118	30.5	2.1
541921	Photographic studios, portrait	13	8 868	1 854	418	96	32.4	–
	NEW ROADS, LA							
54	**Professional, scientific, & technical services**	**16**	**3 660**	**1 008**	**198**	**41**	**63.1**	**5.5**
541	Professional, scientific, & technical services	16	3 660	1 008	198	41	63.1	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
	OAKDALE, LA							
54	**Professional, scientific, & technical services**	**6**	**665**	**118**	**24**	**8**	**57.0**	**–**
	OPELOUSAS, LA							
54	**Professional, scientific, & technical services**	**49**	**15 460**	**4 716**	**1 069**	**193**	**31.9**	**11.9**
541	Professional, scientific, & technical services	49	15 460	4 716	1 069	193	31.9	11.9
5411	Legal services	31	9 711	2 343	552	101	17.5	8.5
54111	Offices of lawyers	31	9 711	2 343	552	101	17.5	8.5
541110	Offices of lawyers	31	9 711	2 343	552	101	17.5	8.5
5411101	Offices of lawyers (except legal aid societies)	31	9 711	2 343	552	101	17.5	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 546	402	96	42	19.1	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 546	402	96	42	19.1	8.0
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PATTERSON, LA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	PINEVILLE, LA							
54	**Professional, scientific, & technical services**	**29**	**8 594**	**3 713**	**1 442**	**481**	**40.7**	**1.4**
541	Professional, scientific, & technical services	29	8 594	3 713	1 442	481	40.7	1.4
5411	Legal services	13	3 009	1 025	153	27	67.3	–
54111	Offices of lawyers	13	3 009	1 025	153	27	67.3	–
541110	Offices of lawyers	13	3 009	1 025	153	27	67.3	–
5411101	Offices of lawyers (except legal aid societies)	13	3 009	1 025	153	27	67.3	–
	PLAQUEMINE, LA							
54	**Professional, scientific, & technical services**	**24**	**10 228**	**4 069**	**775**	**136**	**16.6**	**6.3**
541	Professional, scientific, & technical services	24	10 228	4 069	775	136	16.6	6.3
5411	Legal services	14	6 065	2 519	375	79	9.1	10.0
54111	Offices of lawyers	14	6 065	2 519	375	79	9.1	10.0
541110	Offices of lawyers	14	6 065	2 519	375	79	9.1	10.0
5411101	Offices of lawyers (except legal aid societies)	14	6 065	2 519	375	79	9.1	10.0
5413	Architectural, engineering, & related services	3	1 398	492	120	18	D	–
	PONCHATOULA, LA							
54	**Professional, scientific, & technical services**	**13**	**1 542**	**511**	**128**	**31**	**87.6**	**12.4**
541	Professional, scientific, & technical services	13	1 542	511	128	31	87.6	12.4
	PORT ALLEN, LA							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	1	D	D	D	b	D	D
	RAYNE, LA							
54	**Professional, scientific, & technical services**	**10**	**1 924**	**441**	**103**	**34**	**59.5**	**4.0**
541	Professional, scientific, & technical services	10	1 924	441	103	34	59.5	4.0
	RAYVILLE, LA							
54	**Professional, scientific, & technical services**	**16**	**4 913**	**1 645**	**302**	**70**	**33.7**	**–**
541	Professional, scientific, & technical services	16	4 913	1 645	302	70	33.7	–
5411	Legal services	8	3 355	867	132	36	21.5	–
54111	Offices of lawyers	8	3 355	867	132	36	21.5	–
541110	Offices of lawyers	8	3 355	867	132	36	21.5	–
5411101	Offices of lawyers (except legal aid societies)	8	3 355	867	132	36	21.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	RUSTON, LA							
54	**Professional, scientific, & technical services**	**50**	**15 849**	**4 664**	**1 018**	**215**	**43.5**	**9.4**
541	Professional, scientific, & technical services	50	15 849	4 664	1 018	215	43.5	9.4
5411	Legal services	23	5 740	1 074	245	60	46.0	11.3
54111	Offices of lawyers	23	5 740	1 074	245	60	46.0	11.3
541110	Offices of lawyers	23	5 740	1 074	245	60	46.0	11.3
5411101	Offices of lawyers (except legal aid societies)	23	5 740	1 074	245	60	46.0	11.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	ST. GABRIEL, LA *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. MARTINVILLE, LA							
54	**Professional, scientific, & technical services**	**23**	**7 000**	**2 232**	**397**	**83**	**41.1**	**30.5**
541	Professional, scientific, & technical services	23	7 000	2 232	397	83	41.1	30.5
5411	Legal services	12	2 853	1 229	188	33	21.3	8.9
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	2 424	698	155	35	22.5	77.5
	SCOTT, LA							
54	**Professional, scientific, & technical services**	**11**	**10 469**	**4 836**	**1 237**	**168**	**17.0**	**9.6**
541	Professional, scientific, & technical services	11	10 469	4 836	1 237	168	17.0	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	7 843	3 309	826	125	15.9	–
54138	Testing laboratories	4	D	D	D	c	D	D
541380	Testing laboratories	4	D	D	D	c	D	D
	SHREVEPORT, LA *							
54	**Professional, scientific, & technical services**	**531**	**274 833**	**102 550**	**20 811**	**3 033**	**29.6**	**8.8**
541	Professional, scientific, & technical services	531	274 833	102 550	20 811	3 033	29.6	8.8
5411	Legal services	205	D	D	D	g	D	D
54111	Offices of lawyers	198	D	D	D	g	D	D
541110	Offices of lawyers	198	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	198	D	D	D	g	D	D
54119	Other legal services	7	D	D	D	b	D	D
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	118	50 317	19 632	4 486	745	29.1	12.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	118	50 317	19 632	4 486	745	29.1	12.5
541211	Offices of certified public accountants	72	38 540	12 911	3 085	422	30.6	5.2
541213	Tax return preparation services	12	D	D	D	b	D	D
541219	Other accounting services	29	D	D	D	c	D	D
5413	Architectural, engineering, & related services	85	54 172	23 401	5 082	674	31.6	10.3
54131	Architectural services	16	D	D	D	b	D	D
541310	Architectural services	16	D	D	D	b	D	D
54133	Engineering services	46	34 228	16 032	3 319	434	29.0	8.6
541330	Engineering services	46	34 228	16 032	3 319	434	29.0	8.6
54138	Testing laboratories	10	D	D	D	b	D	D
541380	Testing laboratories	10	D	D	D	b	D	D
5414	Specialized design services	11	D	D	D	b	D	D
5415	Computer systems design & related services	14	4 060	1 601	316	38	45.4	29.9
54151	Computer systems design & related services	14	4 060	1 601	316	38	45.4	29.9
5416	Management, scientific, & technical consulting services	40	25 491	6 495	1 424	140	24.0	12.8
54161	Management consulting services	24	18 800	4 685	1 045	81	15.1	13.1
541611	Administrative management & general management consulting service	11	D	D	D	b	D	D
541618	Other management consulting services	4	6 044	989	234	17	16.8	–
54169	Other scientific & technical consulting services	12	D	D	D	b	D	D
541690	Other scientific & technical consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	40	30 193	6 773	1 616	255	15.9	.4
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	SHREVEPORT, LA (BOSSIER PARISH PART) *							
54	**Professional, scientific, & technical services**	**4**	**2 268**	**1 545**	**319**	**39**	**–**	**–**
541	Professional, scientific, & technical services	4	2 268	1 545	319	39	–	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHREVEPORT, LA (CADDO PARISH PART) *							
54	**Professional, scientific, & technical services**	**527**	**272 565**	**101 005**	**20 492**	**2 994**	**29.8**	**8.9**
541	Professional, scientific, & technical services	527	272 565	101 005	20 492	2 994	29.8	8.9
5411	Legal services	205	D	D	D	g	D	D
54111	Offices of lawyers	198	D	D	D	g	D	D
541110	Offices of lawyers	198	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	198	D	D	D	g	D	D
54119	Other legal services	7	D	D	D	b	D	D
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	117	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	117	D	D	D	f	D	D
541211	Offices of certified public accountants	71	D	D	D	e	D	D
541213	Tax return preparation services	12	D	D	D	b	D	D
541219	Other accounting services	29	D	D	D	c	D	D
5413	Architectural, engineering, & related services	84	D	D	D	f	D	D
54131	Architectural services	16	D	D	D	b	D	D
541310	Architectural services	16	D	D	D	b	D	D
54133	Engineering services	45	D	D	D	e	D	D
541330	Engineering services	45	D	D	D	e	D	D
54138	Testing laboratories	10	D	D	D	b	D	D
541380	Testing laboratories	10	D	D	D	b	D	D
5414	Specialized design services	11	D	D	D	b	D	D
5415	Computer systems design & related services	14	4 060	1 601	316	38	45.4	29.9
54151	Computer systems design & related services	14	4 060	1 601	316	38	45.4	29.9
5416	Management, scientific, & technical consulting services	39	D	D	D	c	D	D
54161	Management consulting services	23	D	D	D	b	D	D
541611	Administrative management & general management consulting service	11	D	D	D	b	D	D
541618	Other management consulting services	3	D	D	D	a	D	D
54169	Other scientific & technical consulting services	12	D	D	D	b	D	D
541690	Other scientific & technical consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	39	D	D	D	e	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	SLIDELL, LA							
54	**Professional, scientific, & technical services**	**102**	**45 497**	**14 988**	**3 013**	**546**	**33.5**	**8.0**
541	Professional, scientific, & technical services	102	45 497	14 988	3 013	546	33.5	8.0
5411	Legal services	37	14 660	3 928	665	115	26.9	3.4
54111	Offices of lawyers	34	D	D	D	b	D	D
541110	Offices of lawyers	34	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	b	D	D
54119	Other legal services	3	D	D	D	b	D	D
541199	All other legal services	1	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 937	1 027	264	74	58.9	41.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 937	1 027	264	74	58.9	41.1
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	7 747	3 319	641	96	63.6	19.3
5416	Management, scientific, & technical consulting services	8	2 881	1 023	200	53	88.9	–
54161	Management consulting services	8	2 881	1 023	200	53	88.9	–
5417	Scientific research & development services	4	D	D	D	b	D	D
5418	Advertising & related services	8	2 625	725	158	31	52.4	–
5419	Other professional, scientific, & technical services	5	1 388	369	79	74	17.4	–
54192	Photographic services	5	1 388	369	79	74	17.4	–
541921	Photographic studios, portrait	5	1 388	369	79	74	17.4	–
	SPRINGHILL, LA							
54	**Professional, scientific, & technical services**	**8**	**1 301**	**431**	**130**	**47**	**79.6**	**–**
541	Professional, scientific, & technical services	8	1 301	431	130	47	79.6	–
	SULPHUR, LA							
54	**Professional, scientific, & technical services**	**43**	**32 356**	**15 590**	**3 268**	**442**	**16.8**	**2.4**
541	Professional, scientific, & technical services	43	32 356	15 590	3 268	442	16.8	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 677	1 447	299	44	27.2	13.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 677	1 447	299	44	27.2	13.6
5413	Architectural, engineering, & related services	12	22 763	11 930	2 396	269	7.3	.7
54133	Engineering services	3	D	D	D	c	D	D
541330	Engineering services	3	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TALLULAH, LA							
54	**Professional, scientific, & technical services**	**10**	**1 405**	**510**	**145**	**54**	**61.6**	**1.6**
541	Professional, scientific, & technical services	10	1 405	510	145	54	61.6	1.6
	THIBODAUX, LA							
54	**Professional, scientific, & technical services**	**57**	**22 003**	**6 196**	**1 363**	**239**	**62.7**	**5.0**
541	Professional, scientific, & technical services	57	22 003	6 196	1 363	239	62.7	5.0
5411	Legal services	27	D	D	D	b	D	D
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
	VIDALIA, LA							
54	**Professional, scientific, & technical services**	**10**	**1 622**	**421**	**82**	**22**	**75.5**	**–**
541	Professional, scientific, & technical services	10	1 622	421	82	22	75.5	–
	VILLE PLATTE, LA							
54	**Professional, scientific, & technical services**	**23**	**4 315**	**1 483**	**304**	**83**	**48.0**	**36.4**
541	Professional, scientific, & technical services	23	4 315	1 483	304	83	48.0	36.4
5411	Legal services	17	2 942	874	167	51	45.4	31.7
54111	Offices of lawyers	17	2 942	874	167	51	45.4	31.7
541110	Offices of lawyers	17	2 942	874	167	51	45.4	31.7
5411101	Offices of lawyers (except legal aid societies)	17	2 942	874	167	51	45.4	31.7
	VIVIAN, LA							
54	**Professional, scientific, & technical services**	**3**	**237**	**46**	**10**	**4**	**100.0**	**–**
	WALKER, LA							
54	**Professional, scientific, & technical services**	**6**	**556**	**120**	**26**	**9**	**93.9**	**6.1**
	WELSH, LA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WESTLAKE, LA							
54	**Professional, scientific, & technical services**	**6**	**2 800**	**730**	**179**	**24**	**45.6**	**.8**
541	Professional, scientific, & technical services	6	2 800	730	179	24	45.6	.8
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	WEST MONROE, LA							
54	**Professional, scientific, & technical services**	**68**	**15 313**	**4 959**	**1 062**	**233**	**74.2**	**5.4**
541	Professional, scientific, & technical services	68	15 313	4 959	1 062	233	74.2	5.4
5411	Legal services	17	3 682	893	149	51	75.5	1.4
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	3 324	1 010	254	55	77.9	19.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	3 324	1 010	254	55	77.9	19.8
5413	Architectural, engineering, & related services	13	4 154	2 123	452	83	65.4	.2
5419	Other professional, scientific, & technical services	8	D	D	D	a	D	D
54192	Photographic services	6	D	D	D	a	D	D
541921	Photographic studios, portrait	5	D	D	D	a	D	D
	WESTWEGO, LA							
54	**Professional, scientific, & technical services**	**3**	**432**	**99**	**18**	**6**	**49.5**	**50.5**
	WINNFIELD, LA							
54	**Professional, scientific, & technical services**	**10**	**1 120**	**247**	**49**	**20**	**62.4**	**11.6**
541	Professional, scientific, & technical services	10	1 120	247	49	20	62.4	11.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WINNSBORO, LA							
54	**Professional, scientific, & technical services**	**14**	**1 685**	**337**	**70**	**25**	**87.4**	**10.4**
541	Professional, scientific, & technical services	14	1 685	337	70	25	87.4	10.4
	ZACHARY, LA							
54	**Professional, scientific, & technical services**	**8**	**1 280**	**462**	**116**	**19**	**48.4**	**13.0**
541	Professional, scientific, & technical services	8	1 280	462	116	19	48.4	13.0
	BALANCE OF ACADIA PARISH, LA							
54	**Professional, scientific, & technical services**	**7**	**8 091**	**2 978**	**591**	**89**	**15.6**	**.3**
541	Professional, scientific, & technical services	7	8 091	2 978	591	89	15.6	.3
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	BALANCE OF ALLEN PARISH, LA							
54	**Professional, scientific, & technical services**	**11**	**1 544**	**530**	**110**	**27**	**64.1**	**13.9**
541	Professional, scientific, & technical services	11	1 544	530	110	27	64.1	13.9
	BALANCE OF ASCENSION PARISH, LA							
54	**Professional, scientific, & technical services**	**32**	**9 036**	**3 401**	**667**	**112**	**43.5**	**2.7**
541	Professional, scientific, & technical services	32	9 036	3 401	667	112	43.5	2.7
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
	BALANCE OF ASSUMPTION PARISH, LA							
54	**Professional, scientific, & technical services**	**15**	**2 178**	**661**	**140**	**45**	**61.9**	**–**
541	Professional, scientific, & technical services	15	2 178	661	140	45	61.9	–
	BALANCE OF AVOYELLES PARISH, LA							
54	**Professional, scientific, & technical services**	**13**	**2 393**	**350**	**78**	**31**	**87.8**	**12.2**
541	Professional, scientific, & technical services	13	2 393	350	78	31	87.8	12.2
	BALANCE OF BEAUREGARD PARISH, LA							
54	**Professional, scientific, & technical services**	**4**	**142**	**28**	**10**	**4**	**84.5**	**9.9**
	BALANCE OF BIENVILLE PARISH, LA							
54	**Professional, scientific, & technical services**	**6**	**660**	**134**	**29**	**9**	**85.9**	**14.1**
	BALANCE OF BOSSIER PARISH, LA							
54	**Professional, scientific, & technical services**	**19**	**7 476**	**2 189**	**430**	**115**	**60.3**	**.4**
541	Professional, scientific, & technical services	19	7 476	2 189	430	115	60.3	.4
5416	Management, scientific, & technical consulting services	6	D	D	D	b	D	D
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
	BALANCE OF CADDO PARISH, LA							
54	**Professional, scientific, & technical services**	**27**	**4 511**	**1 671**	**536**	**319**	**45.6**	**6.1**
541	Professional, scientific, & technical services	27	4 511	1 671	536	319	45.6	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	e	D	D
541213	Tax return preparation services	1	D	D	D	e	D	D
	BALANCE OF CALCASIEU PARISH, LA							
54	**Professional, scientific, & technical services**	**21**	**20 073**	**7 436**	**1 793**	**218**	**19.3**	**11.2**
541	Professional, scientific, & technical services	21	20 073	7 436	1 793	218	19.3	11.2
5411	Legal services	2	D	D	D	b	D	D
54111	Offices of lawyers	2	D	D	D	b	D	D
541110	Offices of lawyers	2	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	c	D	D
5418	Advertising & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CALDWELL PARISH, LA							
54	**Professional, scientific, & technical services**	**12**	**3 301**	**593**	**133**	**38**	**74.6**	**17.1**
541	Professional, scientific, & technical services	12	3 301	593	133	38	74.6	17.1
	BALANCE OF CAMERON PARISH, LA							
54	**Professional, scientific, & technical services**	**11**	**6 694**	**2 974**	**482**	**118**	**44.2**	**11.7**
541	Professional, scientific, & technical services	11	6 694	2 974	482	118	44.2	11.7
5411	Legal services	5	2 949	1 187	213	42	14.9	19.6
	BALANCE OF CATAHOULA PARISH, LA							
54	**Professional, scientific, & technical services**	**4**	**539**	**194**	**47**	**14**	**38.4**	**61.6**
	BALANCE OF CLAIBORNE PARISH, LA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CONCORDIA PARISH, LA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	BALANCE OF DE SOTO PARISH, LA							
54	**Professional, scientific, & technical services**	**6**	**575**	**72**	**12**	**8**	**89.6**	**–**
	BALANCE OF EAST BATON ROUGE PARISH, LA							
54	**Professional, scientific, & technical services**	**246**	**342 633**	**121 975**	**24 147**	**2 439**	**10.8**	**2.8**
541	Professional, scientific, & technical services	246	342 633	121 975	24 147	2 439	10.8	2.8
5411	Legal services	55	D	D	D	c	D	D
54111	Offices of lawyers	53	D	D	D	c	D	D
541110	Offices of lawyers	53	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	5 606	2 220	447	76	72.3	16.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	5 606	2 220	447	76	72.3	16.1
541211	Offices of certified public accountants	25	4 296	1 589	310	59	78.1	16.1
5413	Architectural, engineering, & related services	69	D	D	D	g	D	D
54133	Engineering services	47	D	D	D	g	D	D
541330	Engineering services	47	D	D	D	g	D	D
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54136	Geophysical surveying & mapping services	1	D	D	D	e	D	D
541360	Geophysical surveying & mapping services	1	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5414	Specialized design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	18	5 834	2 316	476	72	35.6	7.5
54151	Computer systems design & related services	18	5 834	2 316	476	72	35.6	7.5
5416	Management, scientific, & technical consulting services	39	D	D	D	c	D	D
54161	Management consulting services	22	9 553	4 882	1 030	142	7.5	.3
541611	Administrative management & general management consulting service	13	8 485	4 294	922	125	4.3	.3
54162	Environmental consulting services	11	D	D	D	b	D	D
541620	Environmental consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	c	D	D
54184	Media representatives	1	D	D	D	c	D	D
541840	Media representatives	1	D	D	D	c	D	D
5418402	Publishers' advertising representatives	1	D	D	D	c	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
	BALANCE OF EAST CARROLL PARISH, LA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF EAST FELICIANA PARISH, LA							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	BALANCE OF EVANGELINE PARISH, LA							
54	**Professional, scientific, & technical services**	**3**	**184**	**59**	**8**	**2**	**D**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF FRANKLIN PARISH, LA							
54	**Professional, scientific, & technical services**	**10**	**5 837**	**4 469**	**884**	**469**	**77.2**	**.3**
541	Professional, scientific, & technical services	10	5 837	4 469	884	469	77.2	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	e	D	D
	BALANCE OF GRANT PARISH, LA							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF IBERIA PARISH, LA							
54	**Professional, scientific, & technical services**	**9**	**4 320**	**2 601**	**547**	**126**	**47.3**	**.4**
541	Professional, scientific, & technical services	9	4 320	2 601	547	126	47.3	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
	BALANCE OF IBERVILLE PARISH, LA							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	a	D	D
	BALANCE OF JACKSON PARISH, LA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF JEFFERSON PARISH, LA							
54	**Professional, scientific, & technical services**	**1 107**	**765 739**	**298 493**	**63 476**	**8 016**	**31.7**	**10.0**
541	Professional, scientific, & technical services	1 107	765 739	298 493	63 476	8 016	31.7	10.0
5411	Legal services	379	214 748	79 397	14 282	1 745	46.4	11.4
54111	Offices of lawyers	359	205 876	76 196	13 544	1 610	46.4	11.1
541110	Offices of lawyers	359	205 876	76 196	13 544	1 610	46.4	11.1
5411101	Offices of lawyers (except legal aid societies)	359	205 876	76 196	13 544	1 610	46.4	11.1
54119	Other legal services	20	8 872	3 201	738	135	46.4	18.1
541191	Title abstract & settlement offices	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	213	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	213	D	D	D	g	D	D
541211	Offices of certified public accountants	136	51 180	23 521	4 714	640	37.8	5.5
541213	Tax return preparation services	17	D	D	D	e	D	D
541219	Other accounting services	49	D	D	D	c	D	D
5413	Architectural, engineering, & related services	189	D	D	D	h	D	D
54131	Architectural services	20	D	D	D	b	D	D
541310	Architectural services	20	D	D	D	b	D	D
54133	Engineering services	123	D	D	D	g	D	D
541330	Engineering services	123	D	D	D	g	D	D
54137	Surveying & mapping (except geophysical) services	15	6 610	3 253	723	127	26.3	2.5
541370	Surveying & mapping (except geophysical) services	15	6 610	3 253	723	127	26.3	2.5
54138	Testing laboratories	20	25 447	12 430	2 850	395	21.0	.8
541380	Testing laboratories	20	25 447	12 430	2 850	395	21.0	.8
5414	Specialized design services	22	D	D	D	b	D	D
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
54143	Graphic design services	10	1 953	608	113	20	63.1	2.6
541430	Graphic design services	10	1 953	608	113	20	63.1	2.6
5415	Computer systems design & related services	76	48 980	18 179	4 207	455	22.4	17.0
54151	Computer systems design & related services	76	48 980	18 179	4 207	455	22.4	17.0
541511	Custom computer programming services	32	D	D	D	c	D	D
541512	Computer systems design services	38	D	D	D	e	D	D
5415121	Computer systems integrators	25	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	106	D	D	D	e	D	D
54161	Management consulting services	63	D	D	D	e	D	D
541611	Administrative management & general management consulting service	29	D	D	D	b	D	D
541613	Marketing consulting services	11	D	D	D	b	D	D
541618	Other management consulting services	8	D	D	D	c	D	D
54169	Other scientific & technical consulting services	35	D	D	D	b	D	D
541690	Other scientific & technical consulting services	35	D	D	D	b	D	D
5418	Advertising & related services	67	58 201	8 786	1 942	668	14.3	5.8
54181	Advertising agencies	26	D	D	D	c	D	D
541810	Advertising agencies	26	D	D	D	c	D	D
54185	Display advertising	3	D	D	D	e	D	D
541850	Display advertising	3	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
54189	Other services related to advertising	23	D	D	D	b	D	D
541890	Other services related to advertising	23	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	2 134	450	111	31	40.3	21.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF JEFFERSON PARISH, LA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	52	D	D	D	e	D	D
54192	Photographic services	24	D	D	D	b	D	D
541921	Photographic studios, portrait	20	D	D	D	b	D	D
541922	Commercial photography	4	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	20	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	20	D	D	D	c	D	D
	BALANCE OF JEFFERSON DAVIS PARISH, LA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LAFAYETTE PARISH, LA							
54	**Professional, scientific, & technical services**	**47**	**9 230**	**3 633**	**719**	**136**	**55.1**	**8.6**
541	Professional, scientific, & technical services	47	9 230	3 633	719	136	55.1	8.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
	BALANCE OF LAFOURCHE PARISH, LA							
54	**Professional, scientific, & technical services**	**78**	**100 152**	**34 533**	**7 934**	**1 216**	**7.1**	**2.2**
541	Professional, scientific, & technical services	78	100 152	34 533	7 934	1 216	7.1	2.2
5411	Legal services	23	D	D	D	b	D	D
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	g	D	D
541214	Payroll services	3	D	D	D	f	D	D
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
54133	Engineering services	10	D	D	D	b	D	D
541330	Engineering services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	D	D	D	b	D	D
	BALANCE OF LA SALLE PARISH, LA							
54	**Professional, scientific, & technical services**	**4**	**351**	**131**	**31**	**19**	**77.2**	**22.8**
	BALANCE OF LINCOLN PARISH, LA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LIVINGSTON PARISH, LA							
54	**Professional, scientific, & technical services**	**25**	**3 593**	**1 192**	**263**	**49**	**50.6**	**5.5**
541	Professional, scientific, & technical services	25	3 593	1 192	263	49	50.6	5.5
	BALANCE OF MADISON PARISH, LA							
54	**Professional, scientific, & technical services**	**5**	**825**	**190**	**36**	**11**	**46.8**	**53.2**
	BALANCE OF MOREHOUSE PARISH, LA							
54	**Professional, scientific, & technical services**	**5**	**619**	**157**	**37**	**10**	**88.4**	**–**
	BALANCE OF NATCHITOCHES PARISH, LA							
54	**Professional, scientific, & technical services**	**5**	**469**	**188**	**26**	**18**	**89.3**	**–**
	BALANCE OF OUACHITA PARISH, LA							
54	**Professional, scientific, & technical services**	**39**	**14 123**	**5 155**	**1 151**	**216**	**28.4**	**22.0**
541	Professional, scientific, & technical services	39	14 123	5 155	1 151	216	28.4	22.0
5413	Architectural, engineering, & related services	11	9 281	3 550	780	156	22.6	3.7
5416	Management, scientific, & technical consulting services	11	3 365	1 147	263	34	18.1	81.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF PLAQUEMINES PARISH, LA							
54	**Professional, scientific, & technical services**	**38**	**28 053**	**13 067**	**2 863**	**489**	**9.5**	**1.5**
541	Professional, scientific, & technical services	38	28 053	13 067	2 863	489	9.5	1.5
5411	Legal services	13	6 307	2 101	298	50	14.9	4.3
54111	Offices of lawyers	13	6 307	2 101	298	50	14.9	4.3
541110	Offices of lawyers	13	6 307	2 101	298	50	14.9	4.3
5411101	Offices of lawyers (except legal aid societies)	13	6 307	2 101	298	50	14.9	4.3
5413	Architectural, engineering, & related services	11	14 188	7 298	1 752	210	7.6	–
54138	Testing laboratories	8	D	D	D	c	D	D
541380	Testing laboratories	8	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	2	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	c	D	D
	BALANCE OF POINTE COUPEE PARISH, LA							
54	**Professional, scientific, & technical services**	**7**	**1 696**	**654**	**120**	**38**	**29.2**	**–**
541	Professional, scientific, & technical services	7	1 696	654	120	38	29.2	–
	BALANCE OF RAPIDES PARISH, LA							
54	**Professional, scientific, & technical services**	**43**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	43	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 268	1 308	283	74	29.8	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 268	1 308	283	74	29.8	6.6
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
54192	Photographic services	4	D	D	D	c	D	D
541921	Photographic studios, portrait	4	D	D	D	c	D	D
	BALANCE OF RED RIVER PARISH, LA							
54	**Professional, scientific, & technical services**	**6**	**1 046**	**233**	**50**	**17**	**90.4**	**–**
541	Professional, scientific, & technical services	6	1 046	233	50	17	90.4	–
	BALANCE OF RICHLAND PARISH, LA							
54	**Professional, scientific, & technical services**	**3**	**492**	**194**	**48**	**10**	**D**	**–**
	BALANCE OF SABINE PARISH, LA							
54	**Professional, scientific, & technical services**	**7**	**1 436**	**757**	**162**	**34**	**48.3**	**–**
541	Professional, scientific, & technical services	7	1 436	757	162	34	48.3	–
	BALANCE OF ST. BERNARD PARISH, LA							
54	**Professional, scientific, & technical services**	**69**	**17 925**	**4 947**	**1 191**	**224**	**43.7**	**7.5**
541	Professional, scientific, & technical services	69	17 925	4 947	1 191	224	43.7	7.5
5411	Legal services	36	9 853	2 451	591	99	48.8	2.3
54111	Offices of lawyers	34	D	D	D	b	D	D
541110	Offices of lawyers	34	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	2 282	885	259	84	77.2	22.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	2 282	885	259	84	77.2	22.8
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
	BALANCE OF ST. CHARLES PARISH, LA							
54	**Professional, scientific, & technical services**	**63**	**30 064**	**15 082**	**3 301**	**430**	**27.1**	**4.7**
541	Professional, scientific, & technical services	63	30 064	15 082	3 301	430	27.1	4.7
5411	Legal services	22	6 590	2 282	306	52	37.3	11.2
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 649	907	75	13	96.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 649	907	75	13	96.2	–
5413	Architectural, engineering, & related services	17	16 051	8 961	2 281	232	14.1	3.7
54133	Engineering services	9	11 052	6 418	1 643	145	11.4	5.4
541330	Engineering services	9	11 052	6 418	1 643	145	11.4	5.4
	BALANCE OF ST. HELENA PARISH, LA							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5411	Legal services	4	D	D	D	b	D	D
54111	Offices of lawyers	4	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ST. JAMES PARISH, LA							
54	**Professional, scientific, & technical services**	**9**	**1 211**	**419**	**129**	**26**	**31.7**	**7.3**
541	Professional, scientific, & technical services	9	1 211	419	129	26	31.7	7.3
	BALANCE OF ST. JOHN THE BAPTIST PARISH, LA							
54	**Professional, scientific, & technical services**	**42**	**11 617**	**3 410**	**795**	**194**	**42.7**	**22.2**
541	Professional, scientific, & technical services	42	11 617	3 410	795	194	42.7	22.2
5411	Legal services	22	5 822	1 346	270	56	51.3	23.6
54111	Offices of lawyers	22	5 822	1 346	270	56	51.3	23.6
541110	Offices of lawyers	22	5 822	1 346	270	56	51.3	23.6
5411101	Offices of lawyers (except legal aid societies)	22	5 822	1 346	270	56	51.3	23.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	BALANCE OF ST. LANDRY PARISH, LA							
54	**Professional, scientific, & technical services**	**33**	**8 921**	**3 231**	**660**	**134**	**60.4**	**9.1**
541	Professional, scientific, & technical services	33	8 921	3 231	660	134	60.4	9.1
5411	Legal services	19	4 580	1 427	248	66	68.1	16.5
54111	Offices of lawyers	19	4 580	1 427	248	66	68.1	16.5
541110	Offices of lawyers	19	4 580	1 427	248	66	68.1	16.5
5411101	Offices of lawyers (except legal aid societies)	19	4 580	1 427	248	66	68.1	16.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	BALANCE OF ST. MARTIN PARISH, LA							
54	**Professional, scientific, & technical services**	**8**	**1 555**	**565**	**87**	**15**	**26.6**	**18.3**
541	Professional, scientific, & technical services	8	1 555	565	87	15	26.6	18.3
	BALANCE OF ST. MARY PARISH, LA							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	f	D	D
5413	Architectural, engineering, & related services	4	D	D	D	f	D	D
54133	Engineering services	1	D	D	D	f	D	D
541330	Engineering services	1	D	D	D	f	D	D
	BALANCE OF ST. TAMMANY PARISH, LA							
54	**Professional, scientific, & technical services**	**149**	**40 418**	**16 598**	**3 509**	**762**	**60.8**	**14.0**
541	Professional, scientific, & technical services	149	40 418	16 598	3 509	762	60.8	14.0
5411	Legal services	32	7 705	2 604	501	84	27.5	24.4
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	9 705	5 328	1 339	422	86.5	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	9 705	5 328	1 339	422	86.5	8.9
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	37	9 906	3 933	691	101	71.5	6.3
5415	Computer systems design & related services	13	D	D	D	b	D	D
54151	Computer systems design & related services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	27	5 327	1 509	282	51	77.5	19.7
	BALANCE OF TANGIPAHOA PARISH, LA							
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	1	D	D	D	b	D	D
	BALANCE OF TENSAS PARISH, LA							
54	**Professional, scientific, & technical services**	**9**	**1 644**	**313**	**65**	**15**	**64.6**	**4.8**
541	Professional, scientific, & technical services	9	1 644	313	65	15	64.6	4.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF TERREBONNE PARISH, LA							
54	**Professional, scientific, & technical services**	**72**	**27 847**	**12 088**	**2 335**	**374**	**57.6**	**13.3**
541	Professional, scientific, & technical services	72	27 847	12 088	2 335	374	57.6	13.3
5411	Legal services	9	6 693	3 510	579	64	99.4	.6
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	5 449	2 483	455	115	68.0	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	5 449	2 483	455	115	68.0	.7
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	11 064	4 667	1 070	150	33.2	27.8
	BALANCE OF UNION PARISH, LA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF VERMILION PARISH, LA							
54	**Professional, scientific, & technical services**	**12**	**2 723**	**1 274**	**190**	**40**	**45.9**	**–**
541	Professional, scientific, & technical services	12	2 723	1 274	190	40	45.9	–
	BALANCE OF VERNON PARISH, LA							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	e	D	D
5415	Computer systems design & related services	2	D	D	D	e	D	D
54151	Computer systems design & related services	2	D	D	D	e	D	D
541512	Computer systems design services	1	D	D	D	e	D	D
5415121	Computer systems integrators	1	D	D	D	e	D	D
	BALANCE OF WASHINGTON PARISH, LA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WEBSTER PARISH, LA							
54	**Professional, scientific, & technical services**	**3**	**254**	**56**	**13**	**4**	**100.0**	**–**
	BALANCE OF WEST BATON ROUGE PARISH, LA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WEST CARROLL PARISH, LA							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	BALANCE OF WEST FELICIANA PARISH, LA							
54	**Professional, scientific, & technical services**	**12**	**1 537**	**436**	**184**	**25**	**64.9**	**19.6**
541	Professional, scientific, & technical services	12	1 537	436	184	25	64.9	19.6
	BALANCE OF WINN PARISH, LA							
54	**Professional, scientific, & technical services**	**3**	**116**	**25**	**4**	**2**	**81.9**	**18.1**

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

LOUISIANA

De Ridder is in Beauregard and Vernon Parishes.

Eunice is in Acadia and St. Landry Parishes.

New Llano is a spelling correction from Newllano.

Shreveport is in Bossier and Caddo Parishes.

St. Gabriel was incorporated in August 1994.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

LOUISIANA

Alexandria, LA MSA

Rapides Parish, LA

Baton Rouge, LA MSA

Ascension Parish, LA

East Baton Rouge Parish, LA

Livingston Parish, LA

West Baton Rouge Parish, LA

Houma, LA MSA

Lafourche Parish, LA

Terrebonne Parish, LA

Lafayette, LA MSA

Acadia Parish, LA

Lafayette Parish, LA

St. Landry Parish, LA

St. Martin Parish, LA

Lake Charles, LA MSA

Calcasieu Parish, LA

Monroe, LA MSA

Ouachita Parish, LA

New Orleans, LA MSA

Jefferson Parish, LA

Orleans Parish, LA

Plaquemines Parish, LA

St. Bernard Parish, LA

St. Charles Parish, LA

St. James Parish, LA

St. John the Baptist Parish, LA

St. Tammany Parish, LA

Shreveport—Bossier City, LA MSA

Bossier Parish, LA

Caddo Parish, LA

Webster Parish, LA

U.S. Census Bureau, 1997 Economic Census

Massachusetts

1997

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EC97S54A-MA

1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
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U.S. CENSUS BUREAU

ECONOMIC CENSUS 1997

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MASSACHUSETTS							
54	**Professional, scientific, & technical services**	**18 086**	**22 744 095**	**9 261 354**	**2 059 716**	**177 345**	**17.4**	**8.7**
541	Professional, scientific, & technical services	18 086	22 744 095	9 261 354	2 059 716	177 345	17.4	8.7
5411	Legal services	4 993	3 887 082	1 421 418	304 427	28 887	21.4	8.5
54111	Offices of lawyers	4 905	3 826 748	1 401 610	300 388	28 395	21.5	8.2
541110	Offices of lawyers	4 905	3 826 748	1 401 610	300 388	28 395	21.5	8.2
5411101	Offices of lawyers (except legal aid societies)	4 905	3 826 748	1 401 610	300 388	28 395	21.5	8.2
54119	Other legal services	88	60 334	19 808	4 039	492	13.8	25.7
541191	Title abstract & settlement offices	65	33 025	10 302	2 147	262	22.3	8.4
541199	All other legal services	23	27 309	9 506	1 892	230	3.6	46.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 144	1 778 516	722 520	166 830	21 727	17.2	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 144	1 778 516	722 520	166 830	21 727	17.2	4.9
541211	Offices of certified public accountants	1 265	1 388 122	532 969	121 412	12 331	15.2	2.5
541213	Tax return preparation services	228	45 312	18 123	7 110	3 520	35.9	2.7
541214	Payroll services	69	202 668	105 992	22 999	3 125	3.1	17.4
541219	Other accounting services	582	142 414	65 436	15 309	2 751	49.8	10.7
5413	Architectural, engineering, & related services	2 694	5 029 239	1 860 583	413 846	38 025	16.6	3.6
54131	Architectural services	699	1 147 248	393 708	84 968	8 005	14.2	1.3
541310	Architectural services	699	1 147 248	393 708	84 968	8 005	14.2	1.3
54133	Engineering services	1 582	3 618 303	1 340 746	301 070	26 618	16.9	4.1
541330	Engineering services	1 582	3 618 303	1 340 746	301 070	26 618	16.9	4.1
54134	Drafting services	18	5 786	3 185	761	76	21.1	1.1
541340	Drafting services	18	5 786	3 185	761	76	21.1	1.1
54135	Building inspection services	62	12 527	5 213	774	141	31.0	4.0
541350	Building inspection services	62	12 527	5 213	774	141	31.0	4.0
54136	Geophysical surveying & mapping services	12	2 815	1 142	263	37	64.1	7.5
541360	Geophysical surveying & mapping services	12	2 815	1 142	263	37	64.1	7.5
54137	Surveying & mapping (except geophysical) services	200	84 246	46 958	9 564	1 320	24.0	7.7
541370	Surveying & mapping (except geophysical) services	200	84 246	46 958	9 564	1 320	24.0	7.7
54138	Testing laboratories	121	158 314	69 631	16 446	1 828	20.9	7.6
541380	Testing laboratories	121	158 314	69 631	16 446	1 828	20.9	7.6
5414	Specialized design services	689	411 456	122 072	26 905	3 012	29.6	5.2
54141	Interior design services	213	122 184	29 392	6 441	812	38.1	3.1
541410	Interior design services	213	122 184	29 392	6 441	812	38.1	3.1
54142	Industrial design services	33	39 186	12 293	2 842	292	6.0	.5
541420	Industrial design services	33	39 186	12 293	2 842	292	6.0	.5
54143	Graphic design services	428	245 008	78 578	17 255	1 831	28.1	7.0
541430	Graphic design services	428	245 008	78 578	17 255	1 831	28.1	7.0
5414301	Graphic design services (except commercial art & medical artists)	364	219 348	69 176	15 159	1 611	27.9	7.2
5414302	Commercial art	62	D	D	D	c	D	D
5414303	Medical artists	2	D	D	D	a	D	D
54149	Other specialized design services	15	5 078	1 809	367	77	81.6	3.9
541490	Other specialized design services	15	5 078	1 809	367	77	81.6	3.9
5415	Computer systems design & related services	2 759	4 351 523	2 036 688	445 259	32 595	14.1	12.2
54151	Computer systems design & related services	2 759	4 351 523	2 036 688	445 259	32 595	14.1	12.2
541511	Custom computer programming services	1 258	1 738 429	896 285	189 881	13 265	16.2	11.7
541512	Computer systems design services	1 173	2 304 313	1 009 272	223 071	16 877	12.2	12.3
5415121	Computer systems integrators	357	1 604 225	693 961	156 376	11 035	7.1	13.4
5415122	Computer systems consultants (except systems integrators)	816	700 088	315 311	66 695	5 842	23.7	9.7
541513	Computer facilities management services	28	141 114	58 620	18 348	1 236	.6	3.7
541519	Other computer related services	300	167 667	72 511	13 959	1 217	29.3	24.2
5416	Management, scientific, & technical consulting services	2 719	3 621 813	1 696 359	354 535	23 426	18.1	10.2
54161	Management consulting services	2 170	2 989 898	1 453 916	304 099	18 915	15.9	10.7
541611	Administrative management & general management consulting service	1 021	1 861 943	977 141	208 725	11 113	10.2	8.6
541612	Human resources & executive search consulting services	518	496 127	242 841	49 100	3 471	24.5	10.8
5416121	Actuarial consulting	18	22 043	12 016	2 311	172	16.3	.3
5416122	Executive placement services	255	201 837	113 918	21 956	1 507	26.9	6.7
5416123	Human resources & personnel management consulting	245	272 247	116 907	24 833	1 792	23.3	14.8
541613	Marketing consulting services	446	423 261	138 950	29 783	2 868	30.5	14.6
541614	Process, physical distribution, & logistics consulting services	112	144 282	68 087	10 393	825	14.4	16.7
541618	Other management consulting services	73	64 285	26 897	6 098	638	21.3	28.3
54162	Environmental consulting services	214	155 371	65 542	14 160	1 534	36.4	8.7
541620	Environmental consulting services	214	155 371	65 542	14 160	1 534	36.4	8.7
54169	Other scientific & technical consulting services	335	476 544	176 901	36 276	2 977	25.8	7.7
541690	Other scientific & technical consulting services	335	476 544	176 901	36 276	2 977	25.8	7.7
5417	Scientific research & development services	481	1 636 498	684 572	188 823	12 168	8.8	11.8
54171	R&D in the physical, engineering, & life sciences	432	1 367 418	588 279	165 697	8 571	9.8	13.7
541710	R&D in the physical, engineering, & life sciences	432	1 367 418	588 279	165 697	8 571	9.8	13.7
5417101	R&D in the physical & engineering sciences	243	486 447	207 372	49 399	3 553	18.6	11.7
5417102	Research & development in the life sciences	189	880 971	380 907	116 298	5 018	4.9	14.8
54172	Research & development in the social sciences & humanities	49	269 080	96 293	23 126	3 597	3.7	2.3
541720	R&D in the social sciences & humanities	49	269 080	96 293	23 126	3 597	3.7	2.3

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MASSACHUSETTS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	989	1 642 437	568 616	126 637	12 967	22.2	14.9
54181	Advertising agencies	353	567 468	227 039	49 361	4 462	32.2	22.4
541810	Advertising agencies	353	567 468	227 039	49 361	4 462	32.2	22.4
54182	Public relations agencies	195	224 481	93 790	19 984	2 018	22.0	6.8
541820	Public relations agencies	195	224 481	93 790	19 984	2 018	22.0	6.8
54183	Media buying services	21	31 247	15 891	3 448	253	3.7	–
541830	Media buying services	21	31 247	15 891	3 448	253	3.7	–
54184	Media representatives	72	55 418	16 247	3 769	394	16.4	12.1
541840	Media representatives	72	55 418	16 247	3 769	394	16.4	12.1
5418401	Radio & television advertising representatives	35	25 099	9 157	2 281	255	6.4	16.6
5418402	Publishers' advertising representatives	37	30 319	7 090	1 488	139	24.6	8.5
54185	Display advertising	30	84 552	12 880	2 747	599	9.6	7.8
541850	Display advertising	30	84 552	12 880	2 747	599	9.6	7.8
5418501	Display advertising (except outdoor)	13	D	D	D	e	D	D
5418502	Outdoor advertising services	17	D	D	D	c	D	D
54186	Direct mail advertising	115	390 341	154 260	37 436	3 910	19.0	20.5
541860	Direct mail advertising	115	390 341	154 260	37 436	3 910	19.0	20.5
54187	Advertising material distribution services	10	7 706	1 042	225	37	12.5	27.4
541870	Advertising material distribution services	10	7 706	1 042	225	37	12.5	27.4
54189	Other services related to advertising	193	281 224	47 467	9 667	1 294	13.9	2.7
541890	Other services related to advertising	193	281 224	47 467	9 667	1 294	13.9	2.7
5418902	Advertising specialties goods distributor	86	134 198	21 711	4 582	655	18.1	1.8
5418903	Sign painting & lettering shop	73	17 885	4 797	930	192	56.1	9.1
5418909	All other advertising	34	129 141	20 959	4 155	447	3.7	2.8
5419	Other professional, scientific, & technical services	618	385 531	148 526	32 454	4 538	20.3	4.4
54191	Marketing research & public opinion polling	139	227 677	100 455	22 350	2 395	14.6	3.8
541910	Marketing research & public opinion polling	139	227 677	100 455	22 350	2 395	14.6	3.8
54192	Photographic services	376	102 684	26 707	5 455	1 345	35.3	6.7
541921	Photographic studios, portrait	257	65 383	16 883	3 368	1 035	35.3	5.2
541922	Commercial photography	119	37 301	9 824	2 087	310	35.4	9.2
54193	Translation & interpretation services	32	29 612	12 232	2 650	551	5.3	1.4
541930	Translation & interpretation services	32	29 612	12 232	2 650	551	5.3	1.4
54199	All other professional, scientific, & technical services	71	25 558	9 132	1 999	247	28.6	4.6
541990	All other professional, scientific, & technical services	71	25 558	9 132	1 999	247	28.6	4.6

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	MASSACHUSETTS								
54	**Professional, scientific, & technical services**	**285**	**1 371 413**	**1 295 204**	**533 252**	**126 640**	**10 984**	**3.6**	**4.7**
541	Professional, scientific, & technical services	285	1 371 413	1 295 204	533 252	126 640	10 984	3.6	4.7
5411	Legal services	81	51 896	49 280	20 731	4 577	663	13.5	7.5
54111	Offices of lawyers	81	51 896	49 280	20 731	4 577	663	13.5	7.5
541110	Offices of lawyers	81	51 896	49 280	20 731	4 577	663	13.5	7.5
5411102	Legal aid societies & similar legal services	81	51 896	49 280	20 731	4 577	663	13.5	7.5
5417	Scientific research & development services	204	1 319 517	1 245 924	512 521	122 063	10 321	3.2	4.6
54171	R&D in the physical, engineering, & life sciences	139	1 227 867	1 162 776	477 585	113 346	9 247	2.3	3.6
541710	R&D in the physical, engineering, & life sciences	139	1 227 867	1 162 776	477 585	113 346	9 247	2.3	3.6
5417101	R&D in the physical & engineering sciences	46	651 305	637 875	269 884	63 745	4 954	1.0	1.1
5417102	Research & development in the life sciences	93	576 562	524 901	207 701	49 601	4 293	3.8	6.3
54172	Research & development in the social sciences & humanities	65	91 650	83 148	34 936	8 717	1 074	14.9	18.5
541720	R&D in the social sciences & humanities	65	91 650	83 148	34 936	8 717	1 074	14.9	18.5

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BARNSTABLE–YARMOUTH, MA MSA							
54	**Professional, scientific, & technical services**	**423**	**119 823**	**45 159**	**9 352**	**1 326**	**57.5**	**5.8**
541	Professional, scientific, & technical services	423	119 823	45 159	9 352	1 326	57.5	5.8
5411	Legal services	141	40 903	14 325	3 127	447	46.1	4.3
54111	Offices of lawyers	138	40 719	14 254	3 115	444	45.8	4.4
541110	Offices of lawyers	138	40 719	14 254	3 115	444	45.8	4.4
5411101	Offices of lawyers (except legal aid societies)	138	40 719	14 254	3 115	444	45.8	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	80	14 862	5 351	1 317	210	60.2	14.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	80	14 862	5 351	1 317	210	60.2	14.3
541211	Offices of certified public accountants	44	10 259	3 789	807	122	61.0	12.1
541219	Other accounting services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	63	21 045	8 875	2 016	257	75.6	4.9
54131	Architectural services	14	6 084	1 919	399	53	95.6	.3
541310	Architectural services	14	6 084	1 919	399	53	95.6	.3
54133	Engineering services	31	D	D	D	c	D	D
541330	Engineering services	31	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	12	3 652	1 762	381	57	45.7	12.2
541370	Surveying & mapping (except geophysical) services	12	3 652	1 762	381	57	45.7	12.2
5414	Specialized design services	15	4 993	991	223	43	96.0	4.0
54143	Graphic design services	8	2 600	749	176	35	100.0	–
541430	Graphic design services	8	2 600	749	176	35	100.0	–
5415	Computer systems design & related services	32	11 347	5 098	997	107	49.9	4.2
54151	Computer systems design & related services	32	11 347	5 098	997	107	49.9	4.2
541511	Custom computer programming services	16	7 385	3 316	689	65	30.1	–
5416	Management, scientific, & technical consulting services	58	16 145	8 019	1 193	169	47.8	3.9
54161	Management consulting services	35	10 222	5 724	735	115	39.8	1.0
541612	Human resources & executive search consulting services	7	5 132	3 729	361	31	7.3	–
5416122	Executive placement services	3	D	D	D	b	D	D
5418	Advertising & related services	16	D	D	D	b	D	D
54189	Other services related to advertising	5	3 470	524	106	13	76.0	–
541890	Other services related to advertising	5	3 470	524	106	13	76.0	–
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	10	2 757	334	69	18	78.7	3.5
541921	Photographic studios, portrait	8	D	D	D	a	D	D
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA							
54	**Professional, scientific, & technical services**	**17 935**	**22 955 581**	**9 388 567**	**2 086 758**	**177 449**	**17.1**	**8.7**
541	Professional, scientific, & technical services	17 935	22 955 581	9 388 567	2 086 758	177 449	17.1	8.7
5411	Legal services	4 638	3 859 269	1 437 158	307 171	28 802	20.5	8.4
54111	Offices of lawyers	4 542	D	D	D	k	D	D
541110	Offices of lawyers	4 542	D	D	D	k	D	D
5411101	Offices of lawyers (except legal aid societies)	4 542	D	D	D	k	D	D
54119	Other legal services	96	D	D	D	f	D	D
541191	Title abstract & settlement offices	74	D	D	D	f	D	D
541199	All other legal services	22	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 030	1 735 793	698 163	161 762	20 572	16.4	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 030	1 735 793	698 163	161 762	20 572	16.4	4.7
541211	Offices of certified public accountants	1 211	1 363 012	524 569	119 600	11 969	14.6	2.4
541213	Tax return preparation services	202	41 670	16 837	6 563	3 382	33.4	4.0
541214	Payroll services	72	D	D	D	g	D	D
541219	Other accounting services	545	D	D	D	h	D	D
5413	Architectural, engineering, & related services	2 690	5 026 940	1 860 158	412 958	37 972	16.4	3.7
54131	Architectural services	657	1 134 451	388 706	83 751	7 861	13.4	1.3
541310	Architectural services	657	1 134 451	388 706	83 751	7 861	13.4	1.3
54133	Engineering services	1 633	3 640 014	1 350 135	302 989	26 896	17.0	4.1
541330	Engineering services	1 633	3 640 014	1 350 135	302 989	26 896	17.0	4.1
54134	Drafting services	15	5 046	3 277	761	72	14.9	1.4
541340	Drafting services	15	5 046	3 277	761	72	14.9	1.4
54135	Building inspection services	63	D	D	D	c	D	D
541350	Building inspection services	63	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	182	76 803	44 053	8 714	1 238	24.1	7.3
541370	Surveying & mapping (except geophysical) services	182	76 803	44 053	8 714	1 238	24.1	7.3
54138	Testing laboratories	129	156 595	67 907	15 823	1 752	17.7	7.7
541380	Testing laboratories	129	156 595	67 907	15 823	1 752	17.7	7.7
5414	Specialized design services	678	406 979	120 906	26 621	2 970	28.5	5.0
54141	Interior design services	207	D	D	D	f	D	D
541410	Interior design services	207	D	D	D	f	D	D
54142	Industrial design services	37	37 842	12 791	2 914	298	6.3	.7
541420	Industrial design services	37	37 842	12 791	2 914	298	6.3	.7
54143	Graphic design services	421	D	D	D	g	D	D
541430	Graphic design services	421	D	D	D	g	D	D
5414301	Graphic design services (except commercial art & medical artists)	365	D	D	D	g	D	D
5414302	Commercial art	54	D	D	D	c	D	D
54149	Other specialized design services	13	4 829	1 674	332	83	81.4	3.6
541490	Other specialized design services	13	4 829	1 674	332	83	81.4	3.6

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	3 046	4 544 066	2 119 773	463 969	33 823	14.2	12.1
54151	Computer systems design & related services	3 046	4 544 066	2 119 773	463 969	33 823	14.2	12.1
541511	Custom computer programming services	1 408	D	D	D	j	D	D
541512	Computer systems design services	1 295	D	D	D	j	D	D
5415121	Computer systems integrators	393	D	D	D	j	D	D
5415122	Computer systems consultants (except systems integrators)	902	D	D	D	i	D	D
541513	Computer facilities management services	29	D	D	D	g	D	D
541519	Other computer related services	314	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	2 788	3 689 614	1 727 436	362 256	23 693	18.8	10.1
54161	Management consulting services	2 236	D	D	D	j	D	D
541611	Administrative management & general management consulting service	1 057	1 884 941	987 972	210 068	11 179	10.6	8.6
541612	Human resources & executive search consulting services	543	502 284	245 617	49 693	3 508	25.3	10.6
5416121	Actuarial consulting	17	D	D	D	c	D	D
5416122	Executive placement services	272	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	254	272 961	117 233	24 942	1 840	23.5	14.8
541613	Marketing consulting services	452	D	D	D	h	D	D
541614	Process, physical distribution, & logistics consulting services	110	D	D	D	f	D	D
541618	Other management consulting services	74	D	D	D	f	D	D
54162	Environmental consulting services	204	D	D	D	g	D	D
541620	Environmental consulting services	204	D	D	D	g	D	D
54169	Other scientific & technical consulting services	348	D	D	D	h	D	D
541690	Other scientific & technical consulting services	348	D	D	D	h	D	D
5417	Scientific research & development services	492	1 662 081	703 459	192 548	12 123	8.6	12.2
54171	R&D in the physical, engineering, & life sciences	447	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	447	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	254	D	D	D	h	D	D
5417102	Research & development in the life sciences	193	D	D	D	i	D	D
54172	Research & development in the social sciences & humanities	45	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	45	D	D	D	h	D	D
5418	Advertising & related services	970	1 647 608	572 640	127 008	12 985	22.2	14.8
54181	Advertising agencies	346	575 356	229 604	49 475	4 478	32.7	22.0
541810	Advertising agencies	346	575 356	229 604	49 475	4 478	32.7	22.0
54182	Public relations agencies	190	224 731	94 653	20 204	2 031	21.2	6.6
541820	Public relations agencies	190	224 731	94 653	20 204	2 031	21.2	6.6
54183	Media buying services	20	D	D	D	c	D	D
541830	Media buying services	20	D	D	D	c	D	D
54184	Media representatives	72	D	D	D	e	D	D
541840	Media representatives	72	D	D	D	e	D	D
5418401	Radio & television advertising representatives	35	25 099	9 157	2 281	255	6.4	16.6
5418402	Publishers' advertising representatives	37	D	D	D	c	D	D
54185	Display advertising	26	D	D	D	f	D	D
541850	Display advertising	26	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	13	D	D	D	e	D	D
5418502	Outdoor advertising services	13	D	D	D	c	D	D
54186	Direct mail advertising	119	403 302	157 745	38 167	4 044	19.1	19.6
541860	Direct mail advertising	119	403 302	157 745	38 167	4 044	19.1	19.6
54189	Other services related to advertising	185	272 863	46 629	9 459	1 185	13.2	2.8
541890	Other services related to advertising	185	272 863	46 629	9 459	1 185	13.2	2.8
5418902	Advertising specialties goods distributor	82	127 736	21 225	4 458	570	17.0	2.1
5418903	Sign painting & lettering shop	71	17 662	4 999	968	186	52.9	7.8
5418909	All other advertising	32	127 465	20 405	4 033	429	4.0	2.8
5419	Other professional, scientific, & technical services	603	383 231	148 874	32 465	4 509	18.9	3.7
54191	Marketing research & public opinion polling	134	D	D	D	g	D	D
541910	Marketing research & public opinion polling	134	D	D	D	g	D	D
54192	Photographic services	375	100 599	26 741	5 450	1 379	33.7	6.8
541921	Photographic studios, portrait	256	63 405	16 524	3 321	1 063	35.1	5.2
541922	Commercial photography	119	37 194	10 217	2 129	316	31.2	9.4
54193	Translation & interpretation services	32	D	D	D	f	D	D
541930	Translation & interpretation services	32	D	D	D	f	D	D
54199	All other professional, scientific, & technical services	62	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	62	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA —Con.							
	Boston, MA–NH PMSA							
54	**Professional, scientific, & technical services**	**12 711**	**19 390 881**	**7 913 090**	**1 759 017**	**141 512**	**15.1**	**8.5**
541	Professional, scientific, & technical services	12 711	19 390 881	7 913 090	1 759 017	141 512	15.1	8.5
5411	Legal services	3 196	3 282 718	1 197 610	253 473	22 263	18.1	8.9
54111	Offices of lawyers	3 138	3 228 357	1 180 445	249 994	21 862	18.2	8.6
541110	Offices of lawyers	3 138	3 228 357	1 180 445	249 994	21 862	18.2	8.6
5411101	Offices of lawyers (except legal aid societies)	3 138	3 228 357	1 180 445	249 994	21 862	18.2	8.6
54119	Other legal services	58	54 361	17 165	3 479	401	12.6	27.0
541191	Title abstract & settlement offices	40	28 704	8 308	1 729	196	21.7	6.7
541199	All other legal services	18	25 657	8 857	1 750	205	2.3	49.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 330	1 485 060	583 250	134 574	15 608	13.5	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 330	1 485 060	583 250	134 574	15 608	13.5	4.6
541211	Offices of certified public accountants	820	1 195 537	445 583	102 056	9 778	12.1	2.1
541213	Tax return preparation services	119	D	D	D	g	D	D
541214	Payroll services	48	167 535	80 991	17 971	2 182	2.8	18.1
541219	Other accounting services	343	D	D	D	g	D	D
5413	Architectural, engineering, & related services	1 858	4 436 822	1 579 921	352 381	30 137	12.2	3.2
54131	Architectural services	564	1 092 479	372 737	80 552	7 433	12.1	1.2
541310	Architectural services	564	1 092 479	372 737	80 552	7 433	12.1	1.2
54133	Engineering services	1 083	3 178 808	1 128 148	254 441	20 749	11.9	3.7
541330	Engineering services	1 083	3 178 808	1 128 148	254 441	20 749	11.9	3.7
54134	Drafting services	8	D	D	D	b	D	D
541340	Drafting services	8	D	D	D	b	D	D
54135	Building inspection services	30	7 436	3 537	412	65	35.2	–
541350	Building inspection services	30	7 436	3 537	412	65	35.2	–
54137	Surveying & mapping (except geophysical) services	99	51 493	29 906	5 876	721	20.7	9.1
541370	Surveying & mapping (except geophysical) services	99	51 493	29 906	5 876	721	20.7	9.1
54138	Testing laboratories	64	100 314	41 837	10 217	1 083	16.3	8.6
541380	Testing laboratories	64	100 314	41 837	10 217	1 083	16.3	8.6
5414	Specialized design services	525	340 100	101 271	22 553	2 475	26.1	5.8
54141	Interior design services	163	101 283	24 394	5 432	659	36.4	3.1
541410	Interior design services	163	101 283	24 394	5 432	659	36.4	3.1
54142	Industrial design services	22	30 601	9 521	2 174	227	5.9	.6
541420	Industrial design services	22	30 601	9 521	2 174	227	5.9	.6
54143	Graphic design services	331	204 936	66 346	14 759	1 530	23.2	8.0
541430	Graphic design services	331	204 936	66 346	14 759	1 530	23.2	8.0
5414301	Graphic design services (except commercial art & medical artists)	286	182 665	58 161	12 919	1 345	23.2	8.6
5414302	Commercial art	43	D	D	D	c	D	D
54149	Other specialized design services	9	3 280	1 010	188	59	73.6	5.3
541490	Other specialized design services	9	3 280	1 010	188	59	73.6	5.3
5415	Computer systems design & related services	2 124	3 338 159	1 604 173	346 529	25 464	14.0	13.3
54151	Computer systems design & related services	2 124	3 338 159	1 604 173	346 529	25 464	14.0	13.3
541511	Custom computer programming services	994	1 520 181	764 968	165 023	11 554	14.4	12.3
541512	Computer systems design services	882	1 633 974	760 112	164 674	12 683	13.0	14.4
5415121	Computer systems integrators	251	1 037 870	494 220	108 140	7 696	8.2	17.3
5415122	Computer systems consultants (except systems integrators)	631	596 104	265 892	56 534	4 987	21.4	9.3
541513	Computer facilities management services	21	D	D	D	e	D	D
541519	Other computer related services	227	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	2 123	3 247 532	1 567 630	328 451	19 986	16.8	8.6
54161	Management consulting services	1 730	2 749 531	1 369 112	287 070	16 469	14.5	9.3
541611	Administrative management & general management consulting service	826	1 759 172	939 962	200 393	9 998	9.3	6.5
541612	Human resources & executive search consulting services	424	458 521	224 869	46 043	3 064	22.6	10.2
5416121	Actuarial consulting	14	19 612	10 830	2 065	150	8.1	.3
5416122	Executive placement services	206	179 359	101 622	20 132	1 242	25.1	5.5
5416123	Human resources & personnel management consulting	204	259 550	112 417	23 846	1 672	22.0	14.2
541613	Marketing consulting services	352	357 853	122 030	27 101	2 296	30.1	15.3
541614	Process, physical distribution, & logistics consulting services	77	120 390	59 047	8 311	615	11.7	19.0
541618	Other management consulting services	51	53 595	23 204	5 222	496	21.2	31.3
54162	Environmental consulting services	128	D	D	D	g	D	D
541620	Environmental consulting services	128	D	D	D	g	D	D
54169	Other scientific & technical consulting services	265	D	D	D	g	D	D
541690	Other scientific & technical consulting services	265	D	D	D	g	D	D
5417	Scientific research & development services	377	1 493 526	626 803	176 029	10 784	8.0	11.5
54171	R&D in the physical, engineering, & life sciences	336	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	336	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	177	D	D	D	h	D	D
5417102	Research & development in the life sciences	159	853 652	371 169	114 478	4 879	4.5	13.1
54172	Research & development in the social sciences & humanities	41	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	41	D	D	D	h	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Boston, MA–NH PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	759	1 435 035	519 045	115 781	10 944	21.6	14.9
54181	Advertising agencies	266	532 851	214 821	46 695	4 119	30.6	23.5
541810	Advertising agencies	266	532 851	214 821	46 695	4 119	30.6	23.5
54182	Public relations agencies	172	215 507	91 142	19 464	1 940	20.0	6.8
541820	Public relations agencies	172	215 507	91 142	19 464	1 940	20.0	6.8
54183	Media buying services	17	30 460	15 670	3 404	242	3.8	–
541830	Media buying services	17	30 460	15 670	3 404	242	3.8	–
54184	Media representatives	63	36 494	12 490	2 966	301	21.3	18.1
541840	Media representatives	63	36 494	12 490	2 966	301	21.3	18.1
5418401	Radio & television advertising representatives	31	D	D	D	c	D	D
5418402	Publishers' advertising representatives	32	D	D	D	b	D	D
54185	Display advertising	17	46 718	8 065	1 672	176	5.3	13.2
541850	Display advertising	17	46 718	8 065	1 672	176	5.3	13.2
5418502	Outdoor advertising services	8	D	D	D	c	D	D
54186	Direct mail advertising	90	324 980	134 620	32 935	3 130	20.2	16.5
541860	Direct mail advertising	90	324 980	134 620	32 935	3 130	20.2	16.5
54189	Other services related to advertising	126	D	D	D	g	D	D
541890	Other services related to advertising	126	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	53	103 288	18 029	3 916	457	13.8	1.3
5418903	Sign painting & lettering shop	45	D	D	D	c	D	D
5418909	All other advertising	28	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	419	331 929	133 387	29 246	3 851	17.5	3.4
54191	Marketing research & public opinion polling	111	218 438	97 085	21 494	2 222	13.6	2.4
541910	Marketing research & public opinion polling	111	218 438	97 085	21 494	2 222	13.6	2.4
54192	Photographic services	240	69 856	18 405	3 916	960	32.8	7.3
541921	Photographic studios, portrait	152	39 104	10 136	2 142	699	37.0	4.8
541922	Commercial photography	88	30 752	8 269	1 774	261	27.5	10.4
54193	Translation & interpretation services	25	27 964	11 686	2 507	538	3.6	1.2
541930	Translation & interpretation services	25	27 964	11 686	2 507	538	3.6	1.2
54199	All other professional, scientific, & technical services	43	15 671	6 211	1 329	131	27.4	4.2
541990	All other professional, scientific, & technical services	43	15 671	6 211	1 329	131	27.4	4.2
	Brockton, MA PMSA							
54	**Professional, scientific, & technical services**	**365**	**199 486**	**67 435**	**14 326**	**2 479**	**29.7**	**8.5**
541	Professional, scientific, & technical services	365	199 486	67 435	14 326	2 479	29.7	8.5
5411	Legal services	127	43 272	17 161	3 522	490	32.0	14.5
54111	Offices of lawyers	125	D	D	D	e	D	D
541110	Offices of lawyers	125	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	125	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	13 462	5 275	1 550	464	43.4	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	13 462	5 275	1 550	464	43.4	6.3
541211	Offices of certified public accountants	27	8 294	2 989	728	102	40.3	8.9
541213	Tax return preparation services	7	D	D	D	e	D	D
541219	Other accounting services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	72	43 530	18 608	3 760	481	51.5	6.8
54133	Engineering services	45	25 752	10 096	2 108	237	64.8	11.0
541330	Engineering services	45	25 752	10 096	2 108	237	64.8	11.0
54137	Surveying & mapping (except geophysical) services	10	2 698	1 328	205	56	46.1	.4
541370	Surveying & mapping (except geophysical) services	10	2 698	1 328	205	56	46.1	.4
54138	Testing laboratories	6	11 728	5 848	1 168	141	27.8	–
541380	Testing laboratories	6	11 728	5 848	1 168	141	27.8	–
5414	Specialized design services	9	3 575	1 260	259	32	10.9	–
54143	Graphic design services	4	3 187	1 162	237	17	–	–
541430	Graphic design services	4	3 187	1 162	237	17	–	–
5414301	Graphic design services (except commercial art & medical artists)	4	3 187	1 162	237	17	–	–
5415	Computer systems design & related services	35	D	D	D	b	D	D
54151	Computer systems design & related services	35	D	D	D	b	D	D
541512	Computer systems design services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	18 563	6 872	1 316	171	42.9	5.2
54161	Management consulting services	23	16 738	6 366	1 217	160	36.7	5.7
541612	Human resources & executive search consulting services	6	4 305	1 487	224	31	64.9	.3
5416122	Executive placement services	4	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	15	56 037	10 761	2 477	656	1.6	1.2
54185	Display advertising	2	D	D	D	e	D	D
541850	Display advertising	2	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
54186	Direct mail advertising	2	D	D	D	e	D	D
541860	Direct mail advertising	2	D	D	D	e	D	D
54189	Other services related to advertising	5	1 790	391	86	20	28.9	18.0
541890	Other services related to advertising	5	1 790	391	86	20	28.9	18.0

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Brockton, MA PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	9	2 413	625	112	30	17.2	1.7
541921	Photographic studios, portrait	6	2 130	507	90	24	13.4	1.9
	Fitchburg–Leominster, MA PMSA							
54	**Professional, scientific, & technical services**	**192**	**65 237**	**23 968**	**5 118**	**722**	**48.4**	**6.9**
541	Professional, scientific, & technical services	192	65 237	23 968	5 118	722	48.4	6.9
5411	Legal services	69	16 171	4 950	1 135	198	56.4	4.8
54111	Offices of lawyers	68	D	D	D	c	D	D
541110	Offices of lawyers	68	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	68	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	8 230	3 353	790	126	47.1	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	8 230	3 353	790	126	47.1	10.1
541211	Offices of certified public accountants	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	7 397	3 171	662	89	72.3	.6
5414	Specialized design services	8	D	D	D	b	D	D
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	24	13 493	5 375	1 210	96	45.7	15.2
54151	Computer systems design & related services	24	13 493	5 375	1 210	96	45.7	15.2
541512	Computer systems design services	12	D	D	D	b	D	D
541519	Other computer related services	3	3 613	1 102	91	13	D	53.5
5416	Management, scientific, & technical consulting services	19	13 345	5 433	955	123	21.6	5.7
54161	Management consulting services	12	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	Lawrence, MA–NH PMSA							
54	**Professional, scientific, & technical services**	**894**	**554 805**	**208 137**	**47 796**	**5 199**	**32.5**	**10.0**
541	Professional, scientific, & technical services	894	554 805	208 137	47 796	5 199	32.5	10.0
5411	Legal services	220	67 872	22 708	4 874	765	51.9	2.7
54111	Offices of lawyers	214	66 437	22 078	4 751	743	52.7	2.7
541110	Offices of lawyers	214	66 437	22 078	4 751	743	52.7	2.7
5411101	Offices of lawyers (except legal aid societies)	214	66 437	22 078	4 751	743	52.7	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	119	45 670	21 255	5 374	972	46.0	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	119	45 670	21 255	5 374	972	46.0	4.4
541211	Offices of certified public accountants	70	28 083	13 695	3 256	433	49.0	2.9
541213	Tax return preparation services	17	3 001	1 198	501	261	29.2	7.2
541219	Other accounting services	28	13 258	5 571	1 455	241	46.9	3.5
5413	Architectural, engineering, & related services	143	93 110	36 629	8 096	902	50.5	5.2
54131	Architectural services	13	4 204	1 238	278	47	96.7	1.6
541310	Architectural services	13	4 204	1 238	278	47	96.7	1.6
54133	Engineering services	99	73 359	26 742	5 818	610	54.3	6.4
541330	Engineering services	99	73 359	26 742	5 818	610	54.3	6.4
54137	Surveying & mapping (except geophysical) services	18	6 083	3 413	794	148	25.4	1.2
541370	Surveying & mapping (except geophysical) services	18	6 083	3 413	794	148	25.4	1.2
54138	Testing laboratories	7	8 358	4 818	1 126	82	13.4	–
541380	Testing laboratories	7	8 358	4 818	1 126	82	13.4	–
5414	Specialized design services	27	13 741	4 378	821	93	30.2	.2
54141	Interior design services	6	D	D	D	b	D	D
541410	Interior design services	6	D	D	D	b	D	D
54143	Graphic design services	19	9 682	2 763	525	56	41.9	–
541430	Graphic design services	19	9 682	2 763	525	56	41.9	–
5414301	Graphic design services (except commercial art & medical artists)	17	D	D	D	b	D	D
5415	Computer systems design & related services	175	205 559	79 357	18 810	1 365	13.4	7.6
54151	Computer systems design & related services	175	205 559	79 357	18 810	1 365	13.4	7.6
541511	Custom computer programming services	79	37 213	18 208	4 218	271	22.5	34.3
541512	Computer systems design services	77	162 623	58 862	14 225	1 064	10.4	.8
5415121	Computer systems integrators	23	128 095	42 078	10 326	781	5.0	.2
5415122	Computer systems consultants (except systems integrators)	54	34 528	16 784	3 899	283	30.6	3.0
541519	Other computer related services	17	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Lawrence, MA–NH PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	125	56 383	21 622	4 844	441	43.0	8.0
54161	Management consulting services	92	35 964	14 144	3 074	259	52.5	5.4
541611	Administrative management & general management consulting service	43	16 311	6 786	1 516	109	29.3	11.5
541612	Human resources & executive search consulting services	21	8 212	3 860	743	68	63.1	.8
5416122	Executive placement services	10	4 018	2 372	357	22	42.1	1.5
5416123	Human resources & personnel management consulting	11	4 194	1 488	386	46	83.3	.2
541613	Marketing consulting services	20	7 844	1 782	352	47	98.8	–
54162	Environmental consulting services	17	16 491	6 135	1 541	151	19.6	13.1
541620	Environmental consulting services	17	16 491	6 135	1 541	151	19.6	13.1
54169	Other scientific & technical consulting services	16	3 928	1 343	229	31	54.5	11.3
541690	Other scientific & technical consulting services	16	3 928	1 343	229	31	54.5	11.3
5417	Scientific research & development services	26	21 644	8 635	2 006	159	25.0	4.8
54171	R&D in the physical, engineering, & life sciences	26	21 644	8 635	2 006	159	25.0	4.8
541710	R&D in the physical, engineering, & life sciences	26	21 644	8 635	2 006	159	25.0	4.8
5418	Advertising & related services	31	43 774	11 488	2 531	415	28.5	58.1
54186	Direct mail advertising	4	D	D	D	e	D	D
541860	Direct mail advertising	4	D	D	D	e	D	D
54189	Other services related to advertising	12	11 242	1 993	337	56	52.9	5.2
541890	Other services related to advertising	12	11 242	1 993	337	56	52.9	5.2
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	28	7 052	2 065	440	87	47.8	1.9
54192	Photographic services	21	4 790	1 193	209	61	50.6	2.8
541921	Photographic studios, portrait	18	4 572	1 159	205	59	48.2	2.9
	Lowell, MA–NH PMSA							
54	**Professional, scientific, & technical services**	**617**	**1 025 277**	**443 526**	**101 749**	**9 760**	**17.5**	**12.4**
541	Professional, scientific, & technical services	617	1 025 277	443 526	101 749	9 760	17.5	12.4
5411	Legal services	160	44 721	16 315	3 918	509	50.2	6.0
54111	Offices of lawyers	157	D	D	D	f	D	D
541110	Offices of lawyers	157	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	157	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	69	20 903	8 699	2 040	316	48.1	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	69	20 903	8 699	2 040	316	48.1	4.0
541211	Offices of certified public accountants	39	14 325	6 650	1 532	198	37.8	3.0
541213	Tax return preparation services	13	D	D	D	b	D	D
541219	Other accounting services	16	4 473	1 313	261	56	70.8	4.2
5413	Architectural, engineering, & related services	90	129 399	79 879	17 910	3 169	64.7	9.4
54133	Engineering services	63	115 848	73 093	16 348	2 972	69.6	10.4
541330	Engineering services	63	115 848	73 093	16 348	2 972	69.6	10.4
54137	Surveying & mapping (except geophysical) services	8	3 343	1 909	399	57	24.8	4.5
541370	Surveying & mapping (except geophysical) services	8	3 343	1 909	399	57	24.8	4.5
54138	Testing laboratories	7	6 578	3 610	885	104	13.6	–
541380	Testing laboratories	7	6 578	3 610	885	104	13.6	–
5414	Specialized design services	14	10 762	3 773	888	67	33.7	1.3
54141	Interior design services	2	D	D	D	b	D	D
541410	Interior design services	2	D	D	D	b	D	D
54143	Graphic design services	9	5 470	1 222	269	24	56.9	1.5
541430	Graphic design services	9	5 470	1 222	269	24	56.9	1.5
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	a	D	D
5415	Computer systems design & related services	155	589 709	262 157	61 864	3 911	7.0	5.3
54151	Computer systems design & related services	155	589 709	262 157	61 864	3 911	7.0	5.3
541511	Custom computer programming services	69	D	D	D	f	D	D
541512	Computer systems design services	67	400 407	149 710	35 871	2 269	5.7	4.8
5415121	Computer systems integrators	28	381 597	139 565	33 775	2 052	2.7	4.7
5415122	Computer systems consultants (except systems integrators)	39	18 810	10 145	2 096	217	66.1	6.1
541513	Computer facilities management services	3	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	69	160 453	44 620	9 233	1 297	6.8	41.9
54161	Management consulting services	46	90 170	23 893	4 734	893	8.5	51.7
541611	Administrative management & general management consulting service	20	47 548	13 733	3 203	568	6.9	89.8
541613	Marketing consulting services	12	37 650	8 314	1 136	263	6.6	3.9
54162	Environmental consulting services	14	D	D	D	b	D	D
541620	Environmental consulting services	14	D	D	D	b	D	D
54169	Other scientific & technical consulting services	9	D	D	D	e	D	D
541690	Other scientific & technical consulting services	9	D	D	D	e	D	D
5417	Scientific research & development services	24	56 700	23 822	5 081	380	4.9	19.7
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	18	D	D	D	e	D	D
5418	Advertising & related services	18	D	D	D	b	D	D
54189	Other services related to advertising	10	3 854	851	202	23	14.7	–
541890	Other services related to advertising	10	3 854	851	202	23	14.7	–

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Lowell, MA–NH PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	12	2 904	941	164	37	37.2	–
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	Manchester, NH PMSA							
54	**Professional, scientific, & technical services**	**616**	**478 857**	**216 874**	**45 591**	**4 825**	**24.9**	**2.8**
541	Professional, scientific, & technical services	616	478 857	216 874	45 591	4 825	24.9	2.8
5411	Legal services	162	137 620	71 796	14 647	1 499	17.1	1.4
54111	Offices of lawyers	155	128 644	67 750	13 765	1 361	18.1	1.5
541110	Offices of lawyers	155	128 644	67 750	13 765	1 361	18.1	1.5
5411101	Offices of lawyers (except legal aid societies)	155	128 644	67 750	13 765	1 361	18.1	1.5
54119	Other legal services	7	8 976	4 046	882	138	3.3	–
541191	Title abstract & settlement offices	7	8 976	4 046	882	138	3.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	91	46 464	20 346	4 673	777	20.7	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	91	46 464	20 346	4 673	777	20.7	4.8
541211	Offices of certified public accountants	62	32 273	14 713	3 200	358	22.2	4.5
541213	Tax return preparation services	7	2 822	1 222	478	299	11.9	9.5
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	107	73 523	35 322	7 223	823	28.7	6.7
54131	Architectural services	17	8 884	4 234	722	82	31.7	.7
541310	Architectural services	17	8 884	4 234	722	82	31.7	.7
54133	Engineering services	66	58 215	27 485	5 930	624	28.6	7.0
541330	Engineering services	66	58 215	27 485	5 930	624	28.6	7.0
54137	Surveying & mapping (except geophysical) services	12	3 820	2 461	338	81	32.1	12.6
541370	Surveying & mapping (except geophysical) services	12	3 820	2 461	338	81	32.1	12.6
5414	Specialized design services	19	D	D	D	b	D	D
54143	Graphic design services	12	5 128	1 532	324	40	54.4	–
541430	Graphic design services	12	5 128	1 532	324	40	54.4	–
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	114	110 278	45 479	10 298	711	25.8	2.1
54151	Computer systems design & related services	114	110 278	45 479	10 298	711	25.8	2.1
541511	Custom computer programming services	50	32 404	17 658	3 986	300	15.5	2.6
541512	Computer systems design services	56	77 036	27 235	6 172	401	30.0	1.9
5415121	Computer systems integrators	22	52 491	15 265	3 537	197	18.2	.7
5415122	Computer systems consultants (except systems integrators)	34	24 545	11 970	2 635	204	55.1	4.4
5416	Management, scientific, & technical consulting services	66	34 753	15 394	3 362	356	35.7	2.0
54161	Management consulting services	53	21 312	7 706	1 476	174	38.4	1.4
541611	Administrative management & general management consulting service	23	D	D	D	b	D	D
541612	Human resources & executive search consulting services	19	7 091	3 429	639	92	24.0	1.7
5416122	Executive placement services	14	5 091	2 768	469	53	27.9	2.4
541613	Marketing consulting services	8	7 441	1 769	388	31	25.5	–
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	9	D	D	D	b	D	D
541690	Other scientific & technical consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	8	29 280	14 660	2 690	211	9.5	1.4
54171	R&D in the physical, engineering, & life sciences	8	29 280	14 660	2 690	211	9.5	1.4
541710	R&D in the physical, engineering, & life sciences	8	29 280	14 660	2 690	211	9.5	1.4
5417101	R&D in the physical & engineering sciences	6	D	D	D	c	D	D
5418	Advertising & related services	32	35 502	10 495	1 963	323	47.6	2.7
54181	Advertising agencies	15	19 567	5 947	974	118	65.5	.6
541810	Advertising agencies	15	19 567	5 947	974	118	65.5	.6
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA —Con.							
	Nashua, NH PMSA							
54	**Professional, scientific, & technical services**	**621**	**278 147**	**116 855**	**25 474**	**2 512**	**36.3**	**9.6**
541	Professional, scientific, & technical services	621	278 147	116 855	25 474	2 512	36.3	9.6
5411	Legal services	109	37 335	17 397	3 827	462	35.5	6.8
54111	Offices of lawyers	104	34 634	16 036	3 556	417	37.1	4.2
541110	Offices of lawyers	104	34 634	16 036	3 556	417	37.1	4.2
5411101	Offices of lawyers (except legal aid societies)	104	34 634	16 036	3 556	417	37.1	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	64	16 943	7 984	1 659	260	48.5	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	64	16 943	7 984	1 659	260	48.5	3.0
541211	Offices of certified public accountants	36	10 784	5 476	1 161	149	56.8	3.4
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	91	51 820	20 700	4 506	434	38.4	3.9
54133	Engineering services	67	41 415	16 519	3 883	334	39.4	3.8
541330	Engineering services	67	41 415	16 519	3 883	334	39.4	3.8
54138	Testing laboratories	11	7 731	3 247	412	69	36.5	5.6
541380	Testing laboratories	11	7 731	3 247	412	69	36.5	5.6
5414	Specialized design services	25	9 045	2 786	593	66	33.9	1.8
54143	Graphic design services	14	4 855	1 083	233	32	51.6	3.3
541430	Graphic design services	14	4 855	1 083	233	32	51.6	3.3
5414301	Graphic design services (except commercial art & medical artists)	14	4 855	1 083	233	32	51.6	3.3
5415	Computer systems design & related services	181	97 036	42 847	7 909	617	24.8	8.3
54151	Computer systems design & related services	181	97 036	42 847	7 909	617	24.8	8.3
541511	Custom computer programming services	89	33 752	15 361	2 825	208	23.1	1.1
541512	Computer systems design services	76	57 026	24 150	4 618	360	26.3	11.5
5415121	Computer systems integrators	20	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	56	D	D	D	c	D	D
541519	Other computer related services	16	6 258	3 336	466	49	19.8	17.4
5416	Management, scientific, & technical consulting services	96	37 663	15 110	4 295	286	63.6	13.7
54161	Management consulting services	80	31 995	12 949	3 734	232	70.1	7.4
541611	Administrative management & general management consulting service	41	14 254	5 930	1 156	122	53.9	13.8
541612	Human resources & executive search consulting services	16	5 284	2 597	547	70	73.4	7.7
5416122	Executive placement services	8	3 776	1 852	409	49	64.5	9.0
541613	Marketing consulting services	17	10 238	3 697	1 889	29	99.6	–
54169	Other scientific & technical consulting services	13	D	D	D	b	D	D
541690	Other scientific & technical consulting services	13	D	D	D	b	D	D
5417	Scientific research & development services	18	18 633	7 427	2 117	236	28.1	43.5
54171	R&D in the physical, engineering, & life sciences	17	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	17	D	D	D	c	D	D
5418	Advertising & related services	18	5 854	1 770	400	78	20.5	–
54189	Other services related to advertising	7	D	D	D	a	D	D
541890	Other services related to advertising	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	19	3 818	834	168	73	54.4	4.8
54192	Photographic services	14	3 527	748	156	68	55.3	4.7
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	New Bedford, MA PMSA							
54	**Professional, scientific, & technical services**	**269**	**89 668**	**34 036**	**7 725**	**1 288**	**45.2**	**5.4**
541	Professional, scientific, & technical services	269	89 668	34 036	7 725	1 288	45.2	5.4
5411	Legal services	113	30 389	11 370	2 453	365	42.5	5.0
54111	Offices of lawyers	113	30 389	11 370	2 453	365	42.5	5.0
541110	Offices of lawyers	113	30 389	11 370	2 453	365	42.5	5.0
5411101	Offices of lawyers (except legal aid societies)	113	30 389	11 370	2 453	365	42.5	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	48	14 971	6 597	1 705	446	38.4	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	48	14 971	6 597	1 705	446	38.4	5.6
541211	Offices of certified public accountants	15	D	D	D	c	D	D
541213	Tax return preparation services	6	2 116	798	384	246	3.7	5.5
541219	Other accounting services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	45	21 464	9 003	2 014	216	56.3	4.3
54133	Engineering services	27	D	D	D	c	D	D
541330	Engineering services	27	D	D	D	c	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	30	9 390	3 753	855	140	62.1	9.7
54161	Management consulting services	23	D	D	D	c	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA —Con.							
	Portsmouth–Rochester, NH–ME PMSA							
54	**Professional, scientific, & technical services**	**671**	**302 314**	**129 397**	**26 329**	**3 340**	**38.8**	**8.7**
541	Professional, scientific, & technical services	671	302 314	129 397	26 329	3 340	38.8	8.7
5411	Legal services	171	64 700	28 788	6 098	848	30.2	6.1
54111	Offices of lawyers	165	59 380	26 109	5 619	747	32.9	6.1
541110	Offices of lawyers	165	59 380	26 109	5 619	747	32.9	6.1
5411101	Offices of lawyers (except legal aid societies)	165	59 380	26 109	5 619	747	32.9	6.1
54119	Other legal services	6	5 320	2 679	479	101	–	6.5
541191	Title abstract & settlement offices	6	5 320	2 679	479	101	–	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	90	16 719	8 233	1 863	404	44.8	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	90	16 719	8 233	1 863	404	44.8	11.2
541211	Offices of certified public accountants	49	11 370	5 488	1 109	166	45.1	12.7
541213	Tax return preparation services	11	1 354	667	260	160	41.7	18.4
541219	Other accounting services	26	3 726	1 961	468	72	45.3	4.9
5413	Architectural, engineering, & related services	108	66 421	28 103	5 719	680	49.5	7.6
54131	Architectural services	11	7 185	2 937	585	81	18.6	6.4
541310	Architectural services	11	7 185	2 937	585	81	18.6	6.4
54133	Engineering services	72	51 768	22 223	4 448	498	58.5	8.8
541330	Engineering services	72	51 768	22 223	4 448	498	58.5	8.8
5414	Specialized design services	20	6 922	1 840	320	55	41.3	.9
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	95	43 866	20 390	4 423	511	32.5	10.3
54151	Computer systems design & related services	95	43 866	20 390	4 423	511	32.5	10.3
541511	Custom computer programming services	53	D	D	D	c	D	D
541512	Computer systems design services	32	13 686	5 292	981	98	47.9	25.6
5415122	Computer systems consultants (except systems integrators)	23	9 829	4 242	795	79	48.1	35.7
5416	Management, scientific, & technical consulting services	114	70 778	30 727	5 868	549	44.5	11.8
54161	Management consulting services	85	58 132	25 410	4 832	422	42.5	13.9
541611	Administrative management & general management consulting service	38	21 690	10 292	1 650	149	33.3	1.7
541612	Human resources & executive search consulting services	17	5 947	3 589	498	40	53.7	2.2
5416122	Executive placement services	8	4 624	3 085	414	22	44.6	–
541613	Marketing consulting services	16	18 728	6 820	1 645	112	73.5	8.1
541618	Other management consulting services	9	8 341	2 824	509	47	3.5	72.6
54162	Environmental consulting services	11	5 978	2 561	529	59	83.5	–
541620	Environmental consulting services	11	5 978	2 561	529	59	83.5	–
54169	Other scientific & technical consulting services	18	6 668	2 756	507	68	26.8	4.2
541690	Other scientific & technical consulting services	18	6 668	2 756	507	68	26.8	4.2
5417	Scientific research & development services	12	6 988	3 028	429	35	44.7	26.9
5418	Advertising & related services	33	13 997	4 270	808	127	28.9	3.8
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	28	11 923	4 018	801	131	14.4	1.3
54192	Photographic services	24	4 253	1 438	251	52	22.9	1.9
541921	Photographic studios, portrait	15	D	D	D	b	D	D
541922	Commercial photography	9	D	D	D	a	D	D
	Worcester, MA–CT PMSA							
54	**Professional, scientific, & technical services**	**979**	**570 909**	**235 249**	**53 633**	**5 812**	**31.5**	**12.7**
541	Professional, scientific, & technical services	979	570 909	235 249	53 633	5 812	31.5	12.7
5411	Legal services	311	134 471	49 063	13 224	1 403	34.8	6.5
54111	Offices of lawyers	303	D	D	D	g	D	D
541110	Offices of lawyers	303	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	303	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	129	67 371	33 171	7 534	1 199	19.1	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	129	67 371	33 171	7 534	1 199	19.1	5.0
541211	Offices of certified public accountants	72	47 773	23 648	5 145	593	18.3	3.0
541213	Tax return preparation services	16	D	D	D	e	D	D
541219	Other accounting services	36	D	D	D	c	D	D
5413	Architectural, engineering, & related services	155	103 454	48 822	10 687	1 041	37.2	7.2
54131	Architectural services	14	9 489	3 497	706	80	60.5	3.1
541310	Architectural services	14	9 489	3 497	706	80	60.5	3.1
54133	Engineering services	97	71 171	35 165	7 713	636	40.2	5.7
541330	Engineering services	97	71 171	35 165	7 713	636	40.2	5.7
54137	Surveying & mapping (except geophysical) services	16	6 575	3 698	810	123	14.3	2.5
541370	Surveying & mapping (except geophysical) services	16	6 575	3 698	810	123	14.3	2.5
54138	Testing laboratories	20	14 852	6 033	1 376	185	16.1	18.4
541380	Testing laboratories	20	14 852	6 033	1 376	185	16.1	18.4
5414	Specialized design services	29	9 987	2 531	531	82	57.9	1.7
54141	Interior design services	11	4 556	816	159	32	58.8	2.8
541410	Interior design services	11	4 556	816	159	32	58.8	2.8
54143	Graphic design services	14	3 244	924	200	28	62.5	.6
541430	Graphic design services	14	3 244	924	200	28	62.5	.6
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Worcester, MA–CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	133	132 677	54 843	12 059	1 044	21.9	28.1
54151	Computer systems design & related services	133	132 677	54 843	12 059	1 044	21.9	28.1
541511	Custom computer programming services	53	35 354	16 678	3 774	317	46.0	3.0
541512	Computer systems design services	64	64 309	25 886	5 838	465	17.7	27.9
5415121	Computer systems integrators	20	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	44	D	D	D	e	D	D
541519	Other computer related services	15	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	118	40 754	16 275	3 077	344	65.6	13.5
54161	Management consulting services	92	27 578	11 218	2 229	224	64.0	17.9
541611	Administrative management & general management consulting service	39	9 629	3 937	693	68	56.1	10.9
541612	Human resources & executive search consulting services	28	10 019	4 437	747	92	62.4	37.6
5416122	Executive placement services	18	D	D	D	b	D	D
541613	Marketing consulting services	16	D	D	D	b	D	D
54162	Environmental consulting services	15	9 592	3 656	595	98	63.7	6.0
541620	Environmental consulting services	15	9 592	3 656	595	98	63.7	6.0
54169	Other scientific & technical consulting services	11	3 584	1 401	253	22	82.7	–
541690	Other scientific & technical consulting services	11	3 584	1 401	253	22	82.7	–
5417	Scientific research & development services	17	26 892	16 843	3 691	278	9.6	27.7
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	11	D	D	D	c	D	D
5418	Advertising & related services	44	43 896	10 465	2 236	298	32.9	1.3
54181	Advertising agencies	19	12 483	4 211	942	105	64.0	1.8
541810	Advertising agencies	19	12 483	4 211	942	105	64.0	1.8
54184	Media representatives	4	D	D	D	b	D	D
541840	Media representatives	4	D	D	D	b	D	D
5418402	Publishers' advertising representatives	3	D	D	D	b	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	43	11 407	3 236	594	123	28.8	16.3
54192	Photographic services	30	7 608	2 001	347	89	37.2	13.0
541921	Photographic studios, portrait	23	6 185	1 706	293	80	24.4	14.4
	PITTSFIELD, MA MSA							
54	**Professional, scientific, & technical services**	**164**	**104 180**	**41 341**	**8 223**	**1 111**	**35.4**	**7.8**
541	Professional, scientific, & technical services	164	104 180	41 341	8 223	1 111	35.4	7.8
5411	Legal services	62	22 402	10 001	1 667	260	31.7	6.1
54111	Offices of lawyers	62	22 402	10 001	1 667	260	31.7	6.1
541110	Offices of lawyers	62	22 402	10 001	1 667	260	31.7	6.1
5411101	Offices of lawyers (except legal aid societies)	62	22 402	10 001	1 667	260	31.7	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	7 822	3 566	931	183	44.3	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	7 822	3 566	931	183	44.3	4.8
541211	Offices of certified public accountants	16	D	D	D	b	D	D
541213	Tax return preparation services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	30	41 397	15 843	3 245	312	34.5	.3
54133	Engineering services	17	37 289	14 047	2 923	261	30.1	–
541330	Engineering services	17	37 289	14 047	2 923	261	30.1	–
5415	Computer systems design & related services	15	12 636	5 470	806	137	39.6	32.0
54151	Computer systems design & related services	15	12 636	5 470	806	137	39.6	32.0
541512	Computer systems design services	9	9 933	3 473	752	130	48.1	40.1
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	8 439	2 817	630	74	18.0	2.9
54169	Other scientific & technical consulting services	2	D	D	D	b	D	D
541690	Other scientific & technical consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	7	6 975	1 970	452	63	61.5	–
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PROVIDENCE–FALL RIVER–WARWICK, RI–MA MSA							
54	**Professional, scientific, & technical services**	**2 437**	**1 260 966**	**486 958**	**109 137**	**13 659**	**32.9**	**6.1**
541	Professional, scientific, & technical services	2 437	1 260 966	486 958	109 137	13 659	32.9	6.1
5411	Legal services	807	406 255	148 985	32 458	3 669	34.4	3.2
54111	Offices of lawyers	791	396 711	145 052	31 645	3 528	34.9	3.3
541110	Offices of lawyers	791	396 711	145 052	31 645	3 528	34.9	3.3
5411101	Offices of lawyers (except legal aid societies)	791	396 711	145 052	31 645	3 528	34.9	3.3
54119	Other legal services	16	9 544	3 933	813	141	11.7	.2
541191	Title abstract & settlement offices	14	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	409	194 736	87 494	20 026	3 504	27.8	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	409	194 736	87 494	20 026	3 504	27.8	4.3
541211	Offices of certified public accountants	255	119 532	45 668	10 246	1 395	37.4	2.5
541213	Tax return preparation services	36	5 567	2 175	813	460	35.6	11.6
541214	Payroll services	15	48 998	30 744	6 985	1 228	3.2	1.2
541219	Other accounting services	103	20 639	8 907	1 982	421	28.4	19.3
5413	Architectural, engineering, & related services	333	219 346	85 269	19 488	2 164	34.8	9.2
54131	Architectural services	72	30 822	11 690	2 500	327	38.8	3.7
541310	Architectural services	72	30 822	11 690	2 500	327	38.8	3.7
54133	Engineering services	193	167 510	64 575	14 987	1 526	34.2	10.9
541330	Engineering services	193	167 510	64 575	14 987	1 526	34.2	10.9
54135	Building inspection services	7	1 802	669	142	26	19.5	–
541350	Building inspection services	7	1 802	669	142	26	19.5	–
54137	Surveying & mapping (except geophysical) services	31	6 976	3 186	663	134	39.3	3.1
541370	Surveying & mapping (except geophysical) services	31	6 976	3 186	663	134	39.3	3.1
54138	Testing laboratories	23	11 601	4 979	1 161	142	30.7	4.4
541380	Testing laboratories	23	11 601	4 979	1 161	142	30.7	4.4
5414	Specialized design services	127	39 423	12 811	2 779	418	61.7	1.2
54141	Interior design services	34	15 336	4 922	1 224	181	63.0	1.3
541410	Interior design services	34	15 336	4 922	1 224	181	63.0	1.3
54143	Graphic design services	80	21 723	7 510	1 491	221	57.5	1.3
541430	Graphic design services	80	21 723	7 510	1 491	221	57.5	1.3
5414301	Graphic design services (except commercial art & medical artists)	67	19 902	6 752	1 342	193	57.0	.9
5415	Computer systems design & related services	244	126 601	50 672	11 479	1 047	27.0	8.6
54151	Computer systems design & related services	244	126 601	50 672	11 479	1 047	27.0	8.6
541511	Custom computer programming services	104	D	D	D	e	D	D
541512	Computer systems design services	108	64 727	24 999	5 489	480	23.7	9.9
5415121	Computer systems integrators	38	35 971	12 928	3 011	240	20.6	4.3
5415122	Computer systems consultants (except systems integrators)	70	28 756	12 071	2 478	240	27.6	16.8
541519	Other computer related services	25	12 866	3 788	1 427	56	15.5	.8
5416	Management, scientific, & technical consulting services	255	113 112	48 023	10 677	1 242	33.4	15.6
54161	Management consulting services	203	87 128	37 809	8 907	1 014	34.6	13.0
541611	Administrative management & general management consulting service	86	27 336	12 091	3 165	254	26.5	19.7
541612	Human resources & executive search consulting services	56	34 657	18 758	4 233	538	46.2	4.2
5416122	Executive placement services	24	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	30	19 710	9 319	1 950	186	41.2	.3
541613	Marketing consulting services	43	15 036	4 492	888	126	36.9	27.7
541614	Process, physical distribution, & logistics consulting services	13	9 327	2 235	572	89	13.6	3.7
54162	Environmental consulting services	22	15 899	5 895	876	112	25.5	37.1
541620	Environmental consulting services	22	15 899	5 895	876	112	25.5	37.1
54169	Other scientific & technical consulting services	30	10 085	4 319	894	116	35.6	3.9
541690	Other scientific & technical consulting services	30	10 085	4 319	894	116	35.6	3.9
5417	Scientific research & development services	23	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	18	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	18	D	D	D	e	D	D
5417102	Research & development in the life sciences	7	D	D	D	e	D	D
5418	Advertising & related services	138	100 243	26 002	5 493	751	39.8	3.7
54181	Advertising agencies	54	43 211	15 247	3 264	349	35.6	4.9
541810	Advertising agencies	54	43 211	15 247	3 264	349	35.6	4.9
54182	Public relations agencies	19	5 077	1 472	385	48	52.7	6.2
541820	Public relations agencies	19	5 077	1 472	385	48	52.7	6.2
54185	Display advertising	9	14 142	2 104	443	60	16.4	6.4
541850	Display advertising	9	14 142	2 104	443	60	16.4	6.4
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54189	Other services related to advertising	37	D	D	D	c	D	D
541890	Other services related to advertising	37	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	21	22 214	3 629	624	158	43.4	–
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	101	D	D	D	e	D	D
54192	Photographic services	80	22 221	6 208	1 242	341	28.0	1.2
541921	Photographic studios, portrait	59	D	D	D	e	D	D
541922	Commercial photography	21	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	10	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	SPRINGFIELD, MA MSA							
54	**Professional, scientific, & technical services**	**989**	**491 016**	**207 182**	**44 936**	**6 495**	**32.1**	**6.1**
541	Professional, scientific, & technical services	989	491 016	207 182	44 936	6 495	32.1	6.1
5411	Legal services	389	151 728	60 726	13 694	1 630	30.1	4.5
54111	Offices of lawyers	384	149 861	59 860	13 507	1 601	30.4	4.5
541110	Offices of lawyers	384	149 861	59 860	13 507	1 601	30.4	4.5
5411101	Offices of lawyers (except legal aid societies)	384	149 861	59 860	13 507	1 601	30.4	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	162	78 843	44 629	9 451	1 868	23.5	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	162	78 843	44 629	9 451	1 868	23.5	6.5
541211	Offices of certified public accountants	92	41 758	18 859	3 926	536	29.2	4.8
541213	Tax return preparation services	24	5 215	2 254	903	414	41.2	.8
541214	Payroll services	4	D	D	D	f	D	D
541219	Other accounting services	42	D	D	D	c	D	D
5413	Architectural, engineering, & related services	126	94 402	42 910	9 174	982	37.0	6.5
54131	Architectural services	25	15 273	7 159	1 553	159	14.1	2.5
541310	Architectural services	25	15 273	7 159	1 553	159	14.1	2.5
54133	Engineering services	68	61 035	27 683	5 698	554	43.9	7.4
541330	Engineering services	68	61 035	27 683	5 698	554	43.9	7.4
54135	Building inspection services	5	D	D	D	b	D	D
541350	Building inspection services	5	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	12	3 120	1 583	412	53	52.5	10.4
541370	Surveying & mapping (except geophysical) services	12	3 120	1 583	412	53	52.5	10.4
54138	Testing laboratories	11	12 791	5 764	1 327	175	29.0	5.6
541380	Testing laboratories	11	12 791	5 764	1 327	175	29.0	5.6
5414	Specialized design services	27	11 825	3 372	788	95	23.0	5.1
54143	Graphic design services	19	7 280	2 519	606	69	30.9	7.9
541430	Graphic design services	19	7 280	2 519	606	69	30.9	7.9
5414301	Graphic design services (except commercial art & medical artists)	17	D	D	D	b	D	D
5415	Computer systems design & related services	73	55 580	25 909	5 409	544	42.5	5.2
54151	Computer systems design & related services	73	55 580	25 909	5 409	544	42.5	5.2
541511	Custom computer programming services	34	31 926	16 815	3 563	321	58.2	1.6
541512	Computer systems design services	31	21 370	8 227	1 649	196	21.0	8.8
5415122	Computer systems consultants (except systems integrators)	16	6 921	3 598	574	52	42.7	2.0
5416	Management, scientific, & technical consulting services	103	37 106	15 763	3 344	530	39.3	12.3
54161	Management consulting services	80	26 126	10 798	2 318	413	47.6	15.6
541611	Administrative management & general management consulting service	34	11 593	4 175	883	121	50.6	8.3
541612	Human resources & executive search consulting services	16	5 194	3 036	703	121	32.2	22.6
5416122	Executive placement services	11	D	D	D	c	D	D
541613	Marketing consulting services	17	6 032	2 308	433	122	66.7	15.5
54162	Environmental consulting services	12	9 040	4 108	855	90	16.5	5.0
541620	Environmental consulting services	12	9 040	4 108	855	90	16.5	5.0
5417	Scientific research & development services	13	21 813	3 263	792	426	20.3	2.3
54172	Research & development in the social sciences & humanities	5	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	5	D	D	D	e	D	D
5418	Advertising & related services	53	26 591	6 809	1 490	238	34.2	7.5
54181	Advertising agencies	24	9 373	3 430	794	92	36.7	7.9
541810	Advertising agencies	24	9 373	3 430	794	92	36.7	7.9
54189	Other services related to advertising	16	9 184	1 096	153	46	33.0	8.3
541890	Other services related to advertising	16	9 184	1 096	153	46	33.0	8.3
5418902	Advertising specialties goods distributor	9	8 321	933	119	33	29.0	6.2
5419	Other professional, scientific, & technical services	43	13 128	3 801	794	182	33.0	9.0
54192	Photographic services	27	8 692	2 478	505	105	24.6	1.9
541921	Photographic studios, portrait	19	6 869	1 983	413	91	19.0	2.4
	AREA OUTSIDE MASSACHUSETTS METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**471**	**143 158**	**50 972**	**10 536**	**1 595**	**58.0**	**5.1**
541	Professional, scientific, & technical services	471	143 158	50 972	10 536	1 595	58.0	5.1
5411	Legal services	130	29 838	9 399	2 007	345	53.9	7.7
54111	Offices of lawyers	127	D	D	D	e	D	D
541110	Offices of lawyers	127	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	127	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	77	17 408	6 152	1 474	342	58.7	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	77	17 408	6 152	1 474	342	58.7	9.5
541211	Offices of certified public accountants	39	D	D	D	c	D	D
541213	Tax return preparation services	11	1 075	300	113	77	50.6	19.7
541219	Other accounting services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	105	38 602	15 477	3 237	419	64.0	3.6
54131	Architectural services	30	8 187	2 875	551	85	80.8	.9
541310	Architectural services	30	8 187	2 875	551	85	80.8	.9
54133	Engineering services	46	D	D	D	c	D	D
541330	Engineering services	46	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	21	7 472	3 697	772	104	22.8	4.3
541370	Surveying & mapping (except geophysical) services	21	7 472	3 697	772	104	22.8	4.3
5414	Specialized design services	27	D	D	D	b	D	D
54143	Graphic design services	18	5 818	2 405	368	50	85.0	.2
541430	Graphic design services	18	5 818	2 405	368	50	85.0	.2
5414301	Graphic design services (except commercial art & medical artists)	12	5 232	2 235	339	39	88.6	.2

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE MASSACHUSETTS METROPOLITAN AREAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	35	D	D	D	b	D	D
54151	Computer systems design & related services	35	D	D	D	b	D	D
541512	Computer systems design services	14	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	11	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	55	20 273	7 858	1 796	190	44.3	3.8
54161	Management consulting services	40	D	D	D	c	D	D
541612	Human resources & executive search consulting services	11	D	D	D	b	D	D
54162	Environmental consulting services	7	6 152	1 899	442	70	46.2	3.6
541620	Environmental consulting services	7	6 152	1 899	442	70	46.2	3.6
5417	Scientific research & development services	11	D	D	D	b	D	D
5418	Advertising & related services	18	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	BARNSTABLE–YARMOUTH, MA MSA								
54	**Professional, scientific, & technical services**	**4**	**1 622**	**1 363**	**582**	**152**	**24**	**31.9**	**–**
541	Professional, scientific, & technical services	4	1 622	1 363	582	152	24	31.9	–
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA								
54	**Professional, scientific, & technical services**	**262**	**1 173 849**	**1 108 638**	**449 786**	**105 286**	**9 434**	**4.0**	**5.2**
541	Professional, scientific, & technical services	262	1 173 849	1 108 638	449 786	105 286	9 434	4.0	5.2
5411	Legal services	73	D	D	D	D	f	D	D
54111	Offices of lawyers	73	D	D	D	D	f	D	D
541110	Offices of lawyers	73	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	73	D	D	D	D	f	D	D
5417	Scientific research & development services	189	D	D	D	D	i	D	D
54171	R&D in the physical, engineering, & life sciences	132	D	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	132	D	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	41	D	D	D	D	h	D	D
5417102	Research & development in the life sciences	91	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	57	D	D	D	D	f	D	D
541720	R&D in the social sciences & humanities	57	D	D	D	D	f	D	D
	Boston, MA–NH PMSA								
54	**Professional, scientific, & technical services**	**215**	**1 133 982**	**1 049 251**	**415 340**	**96 404**	**8 726**	**3.9**	**3.8**
541	Professional, scientific, & technical services	215	1 133 982	1 049 251	415 340	96 404	8 726	3.9	3.8
5411	Legal services	48	40 218	38 467	14 165	2 937	433	12.9	7.6
54111	Offices of lawyers	48	40 218	38 467	14 165	2 937	433	12.9	7.6
541110	Offices of lawyers	48	40 218	38 467	14 165	2 937	433	12.9	7.6
5411102	Legal aid societies & similar legal services	48	40 218	38 467	14 165	2 937	433	12.9	7.6
5417	Scientific research & development services	167	1 093 764	1 010 784	401 175	93 467	8 293	3.6	3.7
54171	R&D in the physical, engineering, & life sciences	116	1 009 518	933 506	369 270	85 510	7 316	2.7	2.5
541710	R&D in the physical, engineering, & life sciences	116	1 009 518	933 506	369 270	85 510	7 316	2.7	2.5
5417101	R&D in the physical & engineering sciences	36	D	D	D	D	h	D	D
5417102	Research & development in the life sciences	80	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	51	84 246	77 278	31 905	7 957	977	14.0	18.3
541720	R&D in the social sciences & humanities	51	84 246	77 278	31 905	7 957	977	14.0	18.3

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
	Brockton, MA PMSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	Fitchburg–Leominster, MA PMSA								
54	**Professional, scientific, & technical services**	**3**	**178**	**204**	**107**	**30**	**5**	**56.7**	**43.3**
	Lawrence, MA–NH PMSA								
54	**Professional, scientific, & technical services**	**8**	**3 027**	**2 894**	**829**	**218**	**20**	**8.3**	**21.5**
541	Professional, scientific, & technical services	8	3 027	2 894	829	218	20	8.3	21.5
	Lowell, MA–NH PMSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	b	D	D
	Manchester, NH PMSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
	Nashua, NH PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	a	D	D
	New Bedford, MA PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	Portsmouth–Rochester, NH–ME PMSA								
54	**Professional, scientific, & technical services**	**9**	**3 176**	**3 122**	**1 909**	**404**	**52**	**22.4**	**.9**
541	Professional, scientific, & technical services	9	3 176	3 122	1 909	404	52	22.4	.9
	Worcester, MA–CT PMSA								
54	**Professional, scientific, & technical services**	**15**	**27 970**	**47 914**	**28 330**	**7 425**	**521**	**3.3**	**61.3**
541	Professional, scientific, & technical services	15	27 970	47 914	28 330	7 425	521	3.3	61.3
5417	Scientific research & development services	8	25 682	45 983	27 046	7 057	474	.9	66.2
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	6	D	D	D	D	e	D	D
	PITTSFIELD, MA MSA								
54	**Professional, scientific, & technical services**	**4**	**2 163**	**2 185**	**1 020**	**264**	**29**	**2.4**	**58.3**
541	Professional, scientific, & technical services	4	2 163	2 185	1 020	264	29	2.4	58.3
	PROVIDENCE–FALL RIVER–WARWICK, RI–MA MSA								
54	**Professional, scientific, & technical services**	**29**	**20 385**	**19 899**	**9 651**	**2 090**	**200**	**11.0**	**10.0**
541	Professional, scientific, & technical services	29	20 385	19 899	9 651	2 090	200	11.0	10.0
5411	Legal services	13	3 936	3 684	2 342	580	72	9.0	19.5
54111	Offices of lawyers	13	3 936	3 684	2 342	580	72	9.0	19.5
541110	Offices of lawyers	13	3 936	3 684	2 342	580	72	9.0	19.5
5411102	Legal aid societies & similar legal services	13	3 936	3 684	2 342	580	72	9.0	19.5
5417	Scientific research & development services	16	16 449	16 215	7 309	1 510	128	11.5	7.7

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	SPRINGFIELD, MA MSA								
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	D	e	D	D
5411	Legal services	8	3 929	3 783	2 471	577	80	6.2	.9
54111	Offices of lawyers	8	3 929	3 783	2 471	577	80	6.2	.9
541110	Offices of lawyers	8	3 929	3 783	2 471	577	80	6.2	.9
5411102	Legal aid societies & similar legal services	8	3 929	3 783	2 471	577	80	6.2	.9
5417	Scientific research & development services	8	D	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	2	D	D	D	D	e	D	D
	AREA OUTSIDE MASSACHUSETTS METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	D	g	D	D
5417	Scientific research & development services	13	D	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	6	D	D	D	D	f	D	D
5417102	Research & development in the life sciences	4	D	D	D	D	e	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BARNSTABLE COUNTY, MA							
54	**Professional, scientific, & technical services**	**571**	**173 744**	**63 918**	**13 237**	**1 919**	**59.2**	**5.2**
541	Professional, scientific, & technical services	571	173 744	63 918	13 237	1 919	59.2	5.2
5411	Legal services	184	49 371	16 759	3 627	542	50.6	4.4
54111	Offices of lawyers	180	49 078	16 660	3 608	538	50.3	4.5
541110	Offices of lawyers	180	49 078	16 660	3 608	538	50.3	4.5
5411101	Offices of lawyers (except legal aid societies)	180	49 078	16 660	3 608	538	50.3	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	104	20 493	6 961	1 681	315	65.5	12.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	104	20 493	6 961	1 681	315	65.5	12.3
541211	Offices of certified public accountants	56	13 310	4 934	1 055	166	65.0	11.0
541213	Tax return preparation services	12	D	D	D	b	D	D
541219	Other accounting services	33	D	D	D	b	D	D
5413	Architectural, engineering, & related services	95	35 255	15 027	3 283	418	71.3	4.5
54131	Architectural services	21	7 555	2 487	527	73	96.5	.2
541310	Architectural services	21	7 555	2 487	527	73	96.5	.2
54133	Engineering services	49	18 949	8 920	2 001	221	68.0	5.2
541330	Engineering services	49	18 949	8 920	2 001	221	68.0	5.2
54137	Surveying & mapping (except geophysical) services	16	5 077	2 438	504	81	42.4	11.4
541370	Surveying & mapping (except geophysical) services	16	5 077	2 438	504	81	42.4	11.4
5414	Specialized design services	17	5 298	1 047	234	45	96.2	3.8
54143	Graphic design services	10	2 905	805	187	37	100.0	–
541430	Graphic design services	10	2 905	805	187	37	100.0	–
5415	Computer systems design & related services	45	18 382	7 469	1 444	146	44.3	3.2
54151	Computer systems design & related services	45	18 382	7 469	1 444	146	44.3	3.2
541511	Custom computer programming services	22	9 682	4 187	894	82	26.6	–
541512	Computer systems design services	15	4 560	1 315	198	29	36.9	7.1
541519	Other computer related services	8	4 140	1 967	352	35	93.7	6.3
5416	Management, scientific, & technical consulting services	81	27 791	11 866	1 999	275	46.3	3.9
54161	Management consulting services	51	15 817	7 691	1 101	153	41.0	2.1
541612	Human resources & executive search consulting services	13	8 252	4 868	560	47	14.9	–
5416122	Executive placement services	5	5 221	3 675	357	26	1.9	–
54162	Environmental consulting services	17	9 282	3 257	699	102	41.2	6.7
541620	Environmental consulting services	17	9 282	3 257	699	102	41.2	6.7
5417	Scientific research & development services	11	7 223	2 662	591	90	94.9	.9
5418	Advertising & related services	20	6 516	1 650	284	63	52.7	11.6
54189	Other services related to advertising	6	3 662	611	126	17	72.0	–
541890	Other services related to advertising	6	3 662	611	126	17	72.0	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BARNSTABLE COUNTY, MA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	14	3 415	477	94	25	82.8	2.8
54192	Photographic services	10	2 757	334	69	18	78.7	3.5
541921	Photographic studios, portrait	8	D	D	D	a	D	D
	BERKSHIRE COUNTY, MA							
54	**Professional, scientific, & technical services**	**247**	**129 333**	**50 560**	**10 340**	**1 420**	**39.1**	**7.2**
541	Professional, scientific, & technical services	247	129 333	50 560	10 340	1 420	39.1	7.2
5411	Legal services	84	28 145	11 399	1 987	330	33.5	6.7
54111	Offices of lawyers	84	28 145	11 399	1 987	330	33.5	6.7
541110	Offices of lawyers	84	28 145	11 399	1 987	330	33.5	6.7
5411101	Offices of lawyers (except legal aid societies)	84	28 145	11 399	1 987	330	33.5	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	11 657	4 935	1 269	249	36.3	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	11 657	4 935	1 269	249	36.3	6.7
541211	Offices of certified public accountants	25	9 470	4 162	955	136	35.8	6.0
541213	Tax return preparation services	7	1 501	562	252	95	28.8	–
5413	Architectural, engineering, & related services	48	46 322	17 666	3 672	377	39.7	.6
54133	Engineering services	23	38 307	14 523	3 027	280	31.6	.4
541330	Engineering services	23	38 307	14 523	3 027	280	31.6	.4
5414	Specialized design services	11	5 450	2 178	304	35	75.6	.5
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	b	D	D
5415	Computer systems design & related services	17	12 970	5 681	832	140	39.2	31.1
54151	Computer systems design & related services	17	12 970	5 681	832	140	39.2	31.1
541512	Computer systems design services	10	10 015	3 484	754	131	48.5	39.8
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	23	11 475	4 381	1 205	111	20.0	3.0
54161	Management consulting services	15	D	D	D	b	D	D
54169	Other scientific & technical consulting services	6	D	D	D	b	D	D
541690	Other scientific & technical consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	11	8 372	2 400	545	82	55.8	–
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	BRISTOL COUNTY, MA							
54	**Professional, scientific, & technical services**	**793**	**324 695**	**112 488**	**25 177**	**4 101**	**39.6**	**9.2**
541	Professional, scientific, & technical services	793	324 695	112 488	25 177	4 101	39.6	9.2
5411	Legal services	301	94 315	37 169	7 984	1 038	40.1	10.6
54111	Offices of lawyers	299	D	D	D	g	D	D
541110	Offices of lawyers	299	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	299	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	130	34 576	14 174	3 680	948	46.5	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	130	34 576	14 174	3 680	948	46.5	6.1
541211	Offices of certified public accountants	58	22 740	9 342	2 037	286	38.1	6.7
541213	Tax return preparation services	21	4 913	2 045	952	533	24.4	2.6
541219	Other accounting services	46	6 374	2 500	633	117	95.4	4.6
5413	Architectural, engineering, & related services	112	51 169	22 146	5 219	622	49.3	16.5
54131	Architectural services	22	5 397	1 596	345	68	92.6	7.4
541310	Architectural services	22	5 397	1 596	345	68	92.6	7.4
54133	Engineering services	71	37 898	17 084	4 100	419	51.1	20.4
541330	Engineering services	71	37 898	17 084	4 100	419	51.1	20.4
54137	Surveying & mapping (except geophysical) services	10	4 549	2 130	461	84	7.4	6.6
541370	Surveying & mapping (except geophysical) services	10	4 549	2 130	461	84	7.4	6.6
5414	Specialized design services	22	9 234	2 688	548	77	34.8	1.2
54141	Interior design services	7	D	D	D	b	D	D
541410	Interior design services	7	D	D	D	b	D	D
54143	Graphic design services	13	5 256	1 812	360	39	20.5	2.1
541430	Graphic design services	13	5 256	1 812	360	39	20.5	2.1
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	70	21 060	7 783	1 460	160	55.8	16.1
54151	Computer systems design & related services	70	21 060	7 783	1 460	160	55.8	16.1
541511	Custom computer programming services	28	7 418	3 570	706	47	55.1	3.0
541512	Computer systems design services	34	12 550	3 883	682	100	53.4	24.5
5415122	Computer systems consultants (except systems integrators)	20	5 118	1 807	317	46	58.9	3.5
5416	Management, scientific, & technical consulting services	89	41 150	14 124	3 010	438	47.0	10.9
54161	Management consulting services	70	33 664	10 856	2 369	365	48.4	13.3
541611	Administrative management & general management consulting service	33	8 208	3 423	785	108	75.1	4.4
541612	Human resources & executive search consulting services	8	4 290	1 184	234	32	91.6	8.4
541613	Marketing consulting services	19	7 922	2 093	391	81	50.4	47.2
541618	Other management consulting services	4	8 873	3 111	708	100	–	–
54169	Other scientific & technical consulting services	8	5 001	2 366	465	47	21.3	.5
541690	Other scientific & technical consulting services	8	5 001	2 366	465	47	21.3	.5
5417	Scientific research & development services	6	22 976	6 848	1 559	131	20.8	–
54171	R&D in the physical, engineering, & life sciences	6	22 976	6 848	1 559	131	20.8	–
541710	R&D in the physical, engineering, & life sciences	6	22 976	6 848	1 559	131	20.8	–
5417101	R&D in the physical & engineering sciences	3	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BRISTOL COUNTY, MA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	33	42 473	5 274	1 178	530	21.3	2.4
54185	Display advertising	3	D	D	D	e	D	D
541850	Display advertising	3	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	30	7 742	2 282	539	157	18.5	4.8
54192	Photographic services	23	4 240	1 251	240	80	26.0	7.9
541921	Photographic studios, portrait	19	3 831	1 140	215	73	25.7	5.0
54199	All other professional, scientific, & technical services	6	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	b	D	D
	DUKES COUNTY, MA							
54	**Professional, scientific, & technical services**	**44**	**10 335**	**4 285**	**910**	**109**	**31.4**	**5.9**
541	Professional, scientific, & technical services	44	10 335	4 285	910	109	31.4	5.9
5411	Legal services	15	3 896	1 219	267	40	45.1	7.5
54111	Offices of lawyers	15	3 896	1 219	267	40	45.1	7.5
541110	Offices of lawyers	15	3 896	1 219	267	40	45.1	7.5
5411101	Offices of lawyers (except legal aid societies)	15	3 896	1 219	267	40	45.1	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	888	371	97	17	75.0	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	888	371	97	17	75.0	5.4
5413	Architectural, engineering, & related services	9	3 081	1 644	339	36	10.5	–
	ESSEX COUNTY, MA							
54	**Professional, scientific, & technical services**	**1 735**	**1 058 097**	**377 407**	**84 810**	**9 589**	**39.6**	**11.3**
541	Professional, scientific, & technical services	1 735	1 058 097	377 407	84 810	9 589	39.6	11.3
5411	Legal services	499	166 084	57 857	12 249	1 806	45.2	9.6
54111	Offices of lawyers	485	152 580	50 469	10 837	1 649	48.8	3.9
541110	Offices of lawyers	485	152 580	50 469	10 837	1 649	48.8	3.9
5411101	Offices of lawyers (except legal aid societies)	485	152 580	50 469	10 837	1 649	48.8	3.9
54119	Other legal services	14	13 504	7 388	1 412	157	4.7	73.3
541199	All other legal services	6	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	230	85 271	38 648	8 948	1 552	46.1	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	230	85 271	38 648	8 948	1 552	46.1	4.7
541211	Offices of certified public accountants	136	51 774	24 839	5 784	724	49.2	5.2
541213	Tax return preparation services	26	5 625	2 304	971	451	35.4	1.2
541219	Other accounting services	58	D	D	D	e	D	D
5413	Architectural, engineering, & related services	256	163 070	65 558	14 199	1 568	48.9	6.1
54131	Architectural services	46	17 615	5 724	1 226	169	73.2	3.7
541310	Architectural services	46	17 615	5 724	1 226	169	73.2	3.7
54133	Engineering services	162	122 423	47 304	10 208	1 057	47.1	7.3
541330	Engineering services	162	122 423	47 304	10 208	1 057	47.1	7.3
54137	Surveying & mapping (except geophysical) services	26	10 269	5 759	1 240	208	28.7	3.2
541370	Surveying & mapping (except geophysical) services	26	10 269	5 759	1 240	208	28.7	3.2
54138	Testing laboratories	12	11 339	6 328	1 444	120	47.7	–
541380	Testing laboratories	12	11 339	6 328	1 444	120	47.7	–
5414	Specialized design services	65	29 788	9 121	1 931	255	33.6	3.9
54141	Interior design services	16	6 247	1 742	308	53	36.5	1.9
541410	Interior design services	16	6 247	1 742	308	53	36.5	1.9
54143	Graphic design services	44	19 959	6 024	1 372	161	31.1	5.0
541430	Graphic design services	44	19 959	6 024	1 372	161	31.1	5.0
5414301	Graphic design services (except commercial art & medical artists)	40	19 282	5 807	1 318	151	28.7	5.1
5415	Computer systems design & related services	231	238 792	97 409	22 975	1 740	13.9	11.1
54151	Computer systems design & related services	231	238 792	97 409	22 975	1 740	13.9	11.1
541511	Custom computer programming services	99	66 896	34 903	8 562	572	17.2	27.0
541512	Computer systems design services	102	163 512	59 346	13 903	1 115	11.3	4.0
5415121	Computer systems integrators	27	125 928	40 750	10 047	768	4.5	.2
5415122	Computer systems consultants (except systems integrators)	75	37 584	18 596	3 856	347	33.8	16.8
541519	Other computer related services	28	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	266	119 619	46 622	10 786	1 071	48.9	11.7
54161	Management consulting services	206	94 065	38 022	9 126	884	46.4	11.4
541611	Administrative management & general management consulting service	102	49 867	22 376	5 638	556	29.9	21.1
541612	Human resources & executive search consulting services	41	17 597	7 264	1 523	163	62.4	.1
5416122	Executive placement services	16	4 738	2 214	328	44	58.1	.3
5416123	Human resources & personnel management consulting	25	12 859	5 050	1 195	119	64.0	.1
541613	Marketing consulting services	46	18 362	5 176	1 103	115	67.3	.3
541618	Other management consulting services	5	D	D	D	b	D	D
54162	Environmental consulting services	27	12 947	4 747	930	122	53.3	16.9
541620	Environmental consulting services	27	12 947	4 747	930	122	53.3	16.9
54169	Other scientific & technical consulting services	33	12 607	3 853	730	65	62.8	8.5
541690	Other scientific & technical consulting services	33	12 607	3 853	730	65	62.8	8.5
5417	Scientific research & development services	43	46 346	18 805	4 700	303	26.8	19.2
54171	R&D in the physical, engineering, & life sciences	39	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	39	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	25	39 393	16 367	4 110	256	22.5	16.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ESSEX COUNTY, MA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	77	193 052	38 919	8 127	1 088	54.3	18.9
54181	Advertising agencies	28	D	D	D	e	D	D
541810	Advertising agencies	28	D	D	D	e	D	D
54182	Public relations agencies	9	3 965	1 693	397	43	70.1	29.9
541820	Public relations agencies	9	3 965	1 693	397	43	70.1	29.9
54186	Direct mail advertising	7	D	D	D	e	D	D
541860	Direct mail advertising	7	D	D	D	e	D	D
54189	Other services related to advertising	23	47 374	6 626	1 521	251	10.7	1.6
541890	Other services related to advertising	23	47 374	6 626	1 521	251	10.7	1.6
5418902	Advertising specialties goods distributor	15	43 503	5 500	1 249	213	9.6	1.3
5418903	Sign painting & lettering shop	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	68	16 075	4 468	895	206	39.7	19.8
54192	Photographic services	54	12 079	2 956	536	160	34.3	26.4
541921	Photographic studios, portrait	40	8 348	2 028	375	136	39.2	13.7
541922	Commercial photography	14	3 731	928	161	24	23.4	54.8
	FRANKLIN COUNTY, MA							
54	**Professional, scientific, & technical services**	**110**	**28 757**	**9 010**	**2 018**	**359**	**71.7**	**7.6**
541	Professional, scientific, & technical services	110	28 757	9 010	2 018	359	71.7	7.6
5411	Legal services	30	6 064	1 860	388	77	67.4	7.7
54111	Offices of lawyers	29	D	D	D	b	D	D
541110	Offices of lawyers	29	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	5 721	2 302	553	123	53.4	12.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	5 721	2 302	553	123	53.4	12.5
541211	Offices of certified public accountants	12	4 718	1 812	440	73	47.4	15.2
5413	Architectural, engineering, & related services	20	9 152	2 507	568	75	80.1	3.1
5416	Management, scientific, & technical consulting services	12	3 056	809	160	23	81.7	–
5418	Advertising & related services	6	D	D	D	a	D	D
	HAMPDEN COUNTY, MA							
54	**Professional, scientific, & technical services**	**738**	**398 348**	**173 668**	**37 542**	**5 108**	**31.2**	**5.7**
541	Professional, scientific, & technical services	738	398 348	173 668	37 542	5 108	31.2	5.7
5411	Legal services	296	130 392	53 324	12 202	1 373	28.4	4.2
54111	Offices of lawyers	292	128 545	52 466	12 015	1 344	28.7	4.3
541110	Offices of lawyers	292	128 545	52 466	12 015	1 344	28.7	4.3
5411101	Offices of lawyers (except legal aid societies)	292	128 545	52 466	12 015	1 344	28.7	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	132	73 981	42 757	9 117	1 792	20.7	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	132	73 981	42 757	9 117	1 792	20.7	6.6
541211	Offices of certified public accountants	75	38 468	17 698	3 707	488	26.2	5.1
541213	Tax return preparation services	20	4 972	2 182	885	407	38.4	.8
541214	Payroll services	4	D	D	D	f	D	D
541219	Other accounting services	33	D	D	D	b	D	D
5413	Architectural, engineering, & related services	89	80 005	36 297	7 718	788	33.5	5.2
54131	Architectural services	15	12 414	5 933	1 316	120	12.1	2.8
541310	Architectural services	15	12 414	5 933	1 316	120	12.1	2.8
54133	Engineering services	47	51 028	23 128	4 725	432	40.3	5.4
541330	Engineering services	47	51 028	23 128	4 725	432	40.3	5.4
54135	Building inspection services	4	1 368	536	136	26	9.9	19.9
541350	Building inspection services	4	1 368	536	136	26	9.9	19.9
54138	Testing laboratories	10	12 823	5 833	1 354	176	26.7	5.6
541380	Testing laboratories	10	12 823	5 833	1 354	176	26.7	5.6
5414	Specialized design services	16	8 058	1 899	400	59	18.8	.3
54143	Graphic design services	9	3 674	1 098	223	39	32.9	–
541430	Graphic design services	9	3 674	1 098	223	39	32.9	–
5414301	Graphic design services (except commercial art & medical artists)	9	3 674	1 098	223	39	32.9	–
5415	Computer systems design & related services	47	40 964	17 490	3 503	349	53.5	2.0
54151	Computer systems design & related services	47	40 964	17 490	3 503	349	53.5	2.0
541511	Custom computer programming services	23	22 184	10 359	2 073	179	81.1	.2
541512	Computer systems design services	21	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	11	6 260	3 246	520	42	39.8	2.3
5416	Management, scientific, & technical consulting services	75	28 239	11 485	2 374	352	35.8	15.4
54161	Management consulting services	60	18 598	7 084	1 493	254	49.8	21.0
541611	Administrative management & general management consulting service	26	8 270	2 574	534	93	54.0	11.5
541612	Human resources & executive search consulting services	14	4 296	2 478	563	109	37.8	27.3
541613	Marketing consulting services	13	D	D	D	b	D	D
54162	Environmental consulting services	8	8 245	3 741	751	79	8.4	5.5
541620	Environmental consulting services	8	8 245	3 741	751	79	8.4	5.5
5418	Advertising & related services	45	23 070	5 961	1 273	204	31.4	8.6
54181	Advertising agencies	21	8 173	2 968	662	78	30.9	9.1
541810	Advertising agencies	21	8 173	2 968	662	78	30.9	9.1
54189	Other services related to advertising	14	8 615	990	137	39	28.5	8.9
541890	Other services related to advertising	14	8 615	990	137	39	28.5	8.9
5418902	Advertising specialties goods distributor	8	7 926	877	114	30	25.5	6.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HAMPDEN COUNTY, MA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	33	11 464	3 421	709	163	26.3	7.4
54192	Photographic services	21	7 950	2 324	465	97	17.7	2.1
541921	Photographic studios, portrait	15	6 417	1 869	380	86	13.5	2.6
	HAMPSHIRE COUNTY, MA							
54	**Professional, scientific, & technical services**	**265**	**93 808**	**34 177**	**7 447**	**1 411**	**36.1**	**7.9**
541	Professional, scientific, & technical services	265	93 808	34 177	7 447	1 411	36.1	7.9
5411	Legal services	92	21 196	7 386	1 488	256	40.0	6.2
54111	Offices of lawyers	91	D	D	D	e	D	D
541110	Offices of lawyers	91	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	91	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	5 183	1 969	355	85	66.3	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	5 183	1 969	355	85	66.3	7.5
541219	Other accounting services	11	1 535	699	108	28	64.6	20.6
5413	Architectural, engineering, & related services	44	15 174	7 022	1 494	207	50.5	15.2
54133	Engineering services	25	10 274	4 773	971	131	54.5	19.9
541330	Engineering services	25	10 274	4 773	971	131	54.5	19.9
54137	Surveying & mapping (except geophysical) services	6	1 736	928	272	33	63.4	13.1
541370	Surveying & mapping (except geophysical) services	6	1 736	928	272	33	63.4	13.1
5414	Specialized design services	11	3 767	1 473	388	36	32.0	15.2
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	8	D	D	D	b	D	D
5415	Computer systems design & related services	30	15 212	8 721	1 950	204	15.0	13.6
54151	Computer systems design & related services	30	15 212	8 721	1 950	204	15.0	13.6
541511	Custom computer programming services	14	10 222	6 652	1 526	150	10.6	4.5
5416	Management, scientific, & technical consulting services	29	8 453	4 149	924	172	54.3	2.6
54161	Management consulting services	21	7 114	3 585	779	153	46.2	2.5
5417	Scientific research & development services	8	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	5	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	5	D	D	D	e	D	D
5418	Advertising & related services	8	3 521	848	217	34	52.5	–
5419	Other professional, scientific, & technical services	10	D	D	D	a	D	D
	MIDDLESEX COUNTY, MA							
54	**Professional, scientific, & technical services**	**5 744**	**9 250 870**	**4 134 053**	**942 564**	**73 319**	**13.6**	**9.7**
541	Professional, scientific, & technical services	5 744	9 250 870	4 134 053	942 564	73 319	13.6	9.7
5411	Legal services	917	315 753	109 402	24 097	3 132	38.8	7.6
54111	Offices of lawyers	898	307 597	106 864	23 730	3 069	39.0	6.4
541110	Offices of lawyers	898	307 597	106 864	23 730	3 069	39.0	6.4
5411101	Offices of lawyers (except legal aid societies)	898	307 597	106 864	23 730	3 069	39.0	6.4
54119	Other legal services	19	8 156	2 538	367	63	30.2	51.9
541191	Title abstract & settlement offices	12	4 764	1 881	218	42	43.1	27.9
541199	All other legal services	7	3 392	657	149	21	12.1	85.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	546	340 324	150 957	35 057	4 633	27.9	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	546	340 324	150 957	35 057	4 633	27.9	5.7
541211	Offices of certified public accountants	325	176 060	85 232	18 984	1 875	39.4	3.8
541213	Tax return preparation services	57	13 054	5 275	1 824	801	36.9	1.2
541214	Payroll services	16	111 837	42 643	10 324	1 288	2.6	6.5
541219	Other accounting services	148	39 373	17 807	3 925	669	45.1	13.2
5413	Architectural, engineering, & related services	920	2 038 372	834 564	189 210	17 166	14.8	4.4
54131	Architectural services	251	741 246	235 960	51 095	4 471	7.1	.8
541310	Architectural services	251	741 246	235 960	51 095	4 471	7.1	.8
54133	Engineering services	573	1 224 902	566 429	130 383	11 746	19.2	6.6
541330	Engineering services	573	1 224 902	566 429	130 383	11 746	19.2	6.6
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
54135	Building inspection services	14	D	D	D	b	D	D
541350	Building inspection services	14	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	40	14 057	6 910	1 480	212	28.1	3.1
541370	Surveying & mapping (except geophysical) services	40	14 057	6 910	1 480	212	28.1	3.1
54138	Testing laboratories	37	51 550	21 649	5 389	655	17.2	6.6
541380	Testing laboratories	37	51 550	21 649	5 389	655	17.2	6.6
5414	Specialized design services	229	143 844	42 288	9 421	1 008	28.9	2.7
54141	Interior design services	65	43 655	11 696	2 627	287	38.2	3.8
541410	Interior design services	65	43 655	11 696	2 627	287	38.2	3.8
54142	Industrial design services	18	27 321	8 128	1 806	178	1.8	.6
541420	Industrial design services	18	27 321	8 128	1 806	178	1.8	.6
54143	Graphic design services	143	72 020	22 217	4 929	522	33.7	2.8
541430	Graphic design services	143	72 020	22 217	4 929	522	33.7	2.8
5414301	Graphic design services (except commercial art & medical artists)	116	60 181	17 896	4 059	414	34.5	3.4
5414302	Commercial art	26	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MIDDLESEX COUNTY, MA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	1 361	2 856 270	1 395 052	307 462	21 231	9.6	13.2
54151	Computer systems design & related services	1 361	2 856 270	1 395 052	307 462	21 231	9.6	13.2
541511	Custom computer programming services	659	1 237 229	652 491	140 823	9 442	10.2	11.0
541512	Computer systems design services	547	1 416 799	657 282	143 398	10 175	9.1	15.8
5415121	Computer systems integrators	185	1 141 282	535 996	117 697	7 936	4.8	16.1
5415122	Computer systems consultants (except systems integrators)	362	275 517	121 286	25 701	2 239	26.8	14.4
541513	Computer facilities management services	16	127 187	51 634	16 658	1 140	.2	1.2
541519	Other computer related services	139	75 055	33 645	6 583	474	25.4	22.9
5416	Management, scientific, & technical consulting services	1 010	1 671 430	817 760	168 990	10 536	14.9	9.9
54161	Management consulting services	799	1 279 720	670 164	139 248	7 916	11.8	10.7
541611	Administrative management & general management consulting service	392	835 844	461 815	102 415	4 973	7.4	13.1
541612	Human resources & executive search consulting services	180	181 716	104 556	19 975	1 366	20.9	1.9
5416121	Actuarial consulting	9	15 511	9 038	1 598	114	4.3	–
5416122	Executive placement services	80	82 778	53 467	9 975	588	18.7	2.5
5416123	Human resources & personnel management consulting	91	83 427	42 051	8 402	664	26.2	1.7
541613	Marketing consulting services	164	179 407	53 876	10 878	1 136	21.4	12.0
541614	Process, physical distribution, & logistics consulting services	38	65 782	41 345	4 318	277	12.7	2.8
541618	Other management consulting services	25	16 971	8 572	1 662	164	22.0	5.0
54162	Environmental consulting services	72	54 043	22 318	4 688	485	33.0	5.5
541620	Environmental consulting services	72	54 043	22 318	4 688	485	33.0	5.5
54169	Other scientific & technical consulting services	139	337 667	125 278	25 054	2 135	23.7	7.6
541690	Other scientific & technical consulting services	139	337 667	125 278	25 054	2 135	23.7	7.6
5417	Scientific research & development services	284	1 295 277	558 317	158 367	9 602	5.7	12.1
54171	R&D in the physical, engineering, & life sciences	259	1 108 690	486 796	141 584	6 833	5.9	13.9
541710	R&D in the physical, engineering, & life sciences	259	1 108 690	486 796	141 584	6 833	5.9	13.9
5417101	R&D in the physical & engineering sciences	140	352 283	151 552	36 338	2 510	11.9	13.5
5417102	Research & development in the life sciences	119	756 407	335 244	105 246	4 323	3.1	14.2
54172	Research & development in the social sciences & humanities	25	186 587	71 521	16 783	2 769	4.4	1.0
541720	R&D in the social sciences & humanities	25	186 587	71 521	16 783	2 769	4.4	1.0
5418	Advertising & related services	284	377 880	141 501	30 860	3 777	17.1	13.1
54181	Advertising agencies	87	81 809	32 525	6 776	755	18.0	18.2
541810	Advertising agencies	87	81 809	32 525	6 776	755	18.0	18.2
54182	Public relations agencies	55	86 092	38 930	8 353	943	16.7	7.5
541820	Public relations agencies	55	86 092	38 930	8 353	943	16.7	7.5
54183	Media buying services	7	17 175	9 303	1 678	140	–	–
541830	Media buying services	7	17 175	9 303	1 678	140	–	–
54184	Media representatives	26	11 942	3 960	986	123	22.7	20.8
541840	Media representatives	26	11 942	3 960	986	123	22.7	20.8
54185	Display advertising	7	D	D	D	c	D	D
541850	Display advertising	7	D	D	D	c	D	D
5418502	Outdoor advertising services	2	D	D	D	c	D	D
54186	Direct mail advertising	38	98 406	36 810	9 105	1 305	19.9	19.1
541860	Direct mail advertising	38	98 406	36 810	9 105	1 305	19.9	19.1
54189	Other services related to advertising	60	D	D	D	e	D	D
541890	Other services related to advertising	60	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	22	D	D	D	b	D	D
5418903	Sign painting & lettering shop	22	6 698	1 752	297	59	46.2	10.9
5418909	All other advertising	16	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	193	211 720	84 212	19 100	2 234	15.4	2.3
54191	Marketing research & public opinion polling	75	162 923	67 926	15 689	1 331	13.0	2.6
541910	Marketing research & public opinion polling	75	162 923	67 926	15 689	1 331	13.0	2.6
54192	Photographic services	89	24 472	6 049	1 268	407	35.8	1.9
541921	Photographic studios, portrait	62	17 995	4 385	873	331	32.2	.3
541922	Commercial photography	27	6 477	1 664	395	76	45.9	6.4
54193	Translation & interpretation services	12	19 020	8 415	1 790	451	1.0	1.1
541930	Translation & interpretation services	12	19 020	8 415	1 790	451	1.0	1.1
54199	All other professional, scientific, & technical services	17	5 305	1 822	353	45	46.4	2.1
541990	All other professional, scientific, & technical services	17	5 305	1 822	353	45	46.4	2.1
	NANTUCKET COUNTY, MA							
54	**Professional, scientific, & technical services**	**44**	**14 318**	**5 960**	**1 123**	**133**	**51.1**	**5.1**
541	Professional, scientific, & technical services	44	14 318	5 960	1 123	133	51.1	5.1
5411	Legal services	14	4 849	2 240	472	50	31.7	12.6
54111	Offices of lawyers	14	4 849	2 240	472	50	31.7	12.6
541110	Offices of lawyers	14	4 849	2 240	472	50	31.7	12.6
5411101	Offices of lawyers (except legal aid societies)	14	4 849	2 240	472	50	31.7	12.6
5413	Architectural, engineering, & related services	13	4 998	2 182	408	46	53.9	2.4
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORFOLK COUNTY, MA							
54	**Professional, scientific, & technical services**	**2 286**	**1 983 823**	**768 524**	**165 677**	**16 489**	**25.3**	**9.4**
541	Professional, scientific, & technical services	2 286	1 983 823	768 524	165 677	16 489	25.3	9.4
5411	Legal services	549	197 726	69 319	14 492	1 832	43.5	6.9
54111	Offices of lawyers	534	179 997	65 361	13 555	1 736	46.3	7.3
541110	Offices of lawyers	534	179 997	65 361	13 555	1 736	46.3	7.3
5411101	Offices of lawyers (except legal aid societies)	534	179 997	65 361	13 555	1 736	46.3	7.3
54119	Other legal services	15	17 729	3 958	937	96	14.2	2.9
541191	Title abstract & settlement offices	12	17 210	3 840	919	92	13.2	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	353	145 054	73 567	16 110	2 163	35.1	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	353	145 054	73 567	16 110	2 163	35.1	11.1
541211	Offices of certified public accountants	233	111 171	57 289	11 994	1 146	34.0	8.0
541213	Tax return preparation services	25	4 854	2 039	772	456	28.1	6.1
541219	Other accounting services	85	23 009	10 253	2 458	457	49.1	13.7
5413	Architectural, engineering, & related services	299	329 534	133 471	29 374	2 715	28.7	6.9
54131	Architectural services	56	17 219	6 324	1 126	153	68.9	1.9
541310	Architectural services	56	17 219	6 324	1 126	153	68.9	1.9
54133	Engineering services	188	256 341	101 698	22 634	2 015	29.9	6.3
541330	Engineering services	188	256 341	101 698	22 634	2 015	29.9	6.3
54135	Building inspection services	4	D	D	D	b	D	D
541350	Building inspection services	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	28	11 546	5 605	1 241	167	26.1	16.7
541370	Surveying & mapping (except geophysical) services	28	11 546	5 605	1 241	167	26.1	16.7
54138	Testing laboratories	17	39 884	17 107	4 141	349	4.7	10.8
541380	Testing laboratories	17	39 884	17 107	4 141	349	4.7	10.8
5414	Specialized design services	95	57 164	14 256	2 953	370	27.4	5.8
54141	Interior design services	39	16 995	3 405	732	134	41.3	2.8
541410	Interior design services	39	16 995	3 405	732	134	41.3	2.8
54143	Graphic design services	52	38 801	10 361	2 097	218	19.1	6.9
541430	Graphic design services	52	38 801	10 361	2 097	218	19.1	6.9
5414301	Graphic design services (except commercial art & medical artists)	44	34 879	9 658	1 959	198	19.2	6.0
5414302	Commercial art	8	3 922	703	138	20	18.2	15.5
5415	Computer systems design & related services	370	470 011	206 831	43 669	3 929	17.5	6.8
54151	Computer systems design & related services	370	470 011	206 831	43 669	3 929	17.5	6.8
541511	Custom computer programming services	154	136 427	69 367	12 888	1 074	18.0	15.7
541512	Computer systems design services	177	301 996	119 610	26 950	2 583	15.6	2.6
5415121	Computer systems integrators	45	108 043	37 931	9 342	745	16.2	5.0
5415122	Computer systems consultants (except systems integrators)	132	193 953	81 679	17 608	1 838	15.2	1.3
541519	Other computer related services	36	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	373	350 367	149 808	31 260	2 771	25.2	10.4
54161	Management consulting services	310	306 205	130 184	26 803	2 404	22.7	10.8
541611	Administrative management & general management consulting service	144	136 436	69 247	14 359	1 077	21.6	13.2
541612	Human resources & executive search consulting services	87	92 426	39 414	7 899	593	16.3	4.0
5416122	Executive placement services	46	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	39	64 431	24 215	4 846	411	10.5	2.7
541613	Marketing consulting services	57	72 659	19 140	3 972	614	32.3	13.6
541618	Other management consulting services	11	3 444	1 761	449	107	16.5	36.1
54162	Environmental consulting services	18	19 583	11 190	2 872	216	29.6	11.0
541620	Environmental consulting services	18	19 583	11 190	2 872	216	29.6	11.0
54169	Other scientific & technical consulting services	45	24 579	8 434	1 585	151	52.5	5.8
541690	Other scientific & technical consulting services	45	24 579	8 434	1 585	151	52.5	5.8
5417	Scientific research & development services	45	112 812	41 894	10 165	778	16.1	5.0
54171	R&D in the physical, engineering, & life sciences	38	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	38	D	D	D	e	D	D
5417102	Research & development in the life sciences	17	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	7	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	7	D	D	D	e	D	D
5418	Advertising & related services	140	299 497	72 055	16 057	1 615	20.4	18.3
54181	Advertising agencies	51	75 518	20 694	4 760	383	13.3	63.3
541810	Advertising agencies	51	75 518	20 694	4 760	383	13.3	63.3
54182	Public relations agencies	22	10 834	4 376	767	94	30.7	3.2
541820	Public relations agencies	22	10 834	4 376	767	94	30.7	3.2
54185	Display advertising	2	D	D	D	b	D	D
541850	Display advertising	2	D	D	D	b	D	D
5418502	Outdoor advertising services	2	D	D	D	b	D	D
54186	Direct mail advertising	21	62 718	26 211	5 815	771	60.5	.1
541860	Direct mail advertising	21	62 718	26 211	5 815	771	60.5	.1
54189	Other services related to advertising	32	D	D	D	e	D	D
541890	Other services related to advertising	32	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	16	D	D	D	c	D	D
5418903	Sign painting & lettering shop	11	D	D	D	b	D	D
5418909	All other advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	62	21 658	7 323	1 597	316	26.1	7.1
54192	Photographic services	40	9 422	2 518	553	161	50.1	1.5
541921	Photographic studios, portrait	29	7 327	2 045	472	133	43.9	1.9

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PLYMOUTH COUNTY, MA							
54	**Professional, scientific, & technical services**	**937**	**530 351**	**228 130**	**48 028**	**5 219**	**29.9**	**9.7**
541	Professional, scientific, & technical services	937	530 351	228 130	48 028	5 219	29.9	9.7
5411	Legal services	247	76 529	26 384	5 554	780	35.4	9.5
54111	Offices of lawyers	239	75 009	25 896	5 427	760	35.0	9.6
541110	Offices of lawyers	239	75 009	25 896	5 427	760	35.0	9.6
5411101	Offices of lawyers (except legal aid societies)	239	75 009	25 896	5 427	760	35.0	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	146	38 145	17 429	4 045	869	35.4	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	146	38 145	17 429	4 045	869	35.4	8.2
541211	Offices of certified public accountants	78	24 200	10 771	2 374	271	34.7	6.9
541213	Tax return preparation services	14	2 955	1 344	583	319	21.4	1.4
541219	Other accounting services	51	10 618	5 046	1 029	269	39.5	13.3
5413	Architectural, engineering, & related services	182	121 433	55 878	11 180	1 249	42.6	8.0
54131	Architectural services	29	14 165	4 653	851	119	40.1	17.7
541310	Architectural services	29	14 165	4 653	851	119	40.1	17.7
54133	Engineering services	117	80 612	36 602	7 468	774	48.4	8.8
541330	Engineering services	117	80 612	36 602	7 468	774	48.4	8.8
54137	Surveying & mapping (except geophysical) services	21	8 912	5 817	979	145	35.9	.1
541370	Surveying & mapping (except geophysical) services	21	8 912	5 817	979	145	35.9	.1
54138	Testing laboratories	7	16 807	8 412	1 801	199	19.4	–
541380	Testing laboratories	7	16 807	8 412	1 801	199	19.4	–
5414	Specialized design services	22	8 991	2 661	737	92	36.8	5.2
54143	Graphic design services	12	6 626	2 041	579	45	35.8	3.4
541430	Graphic design services	12	6 626	2 041	579	45	35.8	3.4
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	114	115 276	56 304	11 776	763	20.9	2.8
54151	Computer systems design & related services	114	115 276	56 304	11 776	763	20.9	2.8
541511	Custom computer programming services	47	23 119	9 686	1 797	145	38.3	7.4
541512	Computer systems design services	53	83 902	44 110	9 425	575	13.1	1.6
5415122	Computer systems consultants (except systems integrators)	43	79 111	42 968	9 199	545	9.1	1.1
541519	Other computer related services	13	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	128	93 672	47 390	9 955	807	28.4	25.8
54161	Management consulting services	102	85 603	44 314	9 231	733	24.6	28.0
541611	Administrative management & general management consulting service	37	38 044	26 254	5 973	344	12.9	1.8
541612	Human resources & executive search consulting services	29	10 061	4 772	770	99	67.8	8.7
5416122	Executive placement services	21	7 995	3 850	564	58	69.0	1.5
541613	Marketing consulting services	23	11 439	3 374	486	43	62.8	4.9
541614	Process, physical distribution, & logistics consulting services	6	D	D	D	c	D	D
54162	Environmental consulting services	16	6 323	2 073	420	42	73.7	–
541620	Environmental consulting services	16	6 323	2 073	420	42	73.7	–
5417	Scientific research & development services	12	15 591	5 571	1 194	118	15.3	11.7
54171	R&D in the physical, engineering, & life sciences	12	15 591	5 571	1 194	118	15.3	11.7
541710	R&D in the physical, engineering, & life sciences	12	15 591	5 571	1 194	118	15.3	11.7
5418	Advertising & related services	55	53 028	14 028	3 091	411	13.8	1.9
54186	Direct mail advertising	10	35 866	9 197	2 137	294	6.2	.3
541860	Direct mail advertising	10	35 866	9 197	2 137	294	6.2	.3
54189	Other services related to advertising	12	8 158	1 506	256	36	14.1	.7
541890	Other services related to advertising	12	8 158	1 506	256	36	14.1	.7
5419	Other professional, scientific, & technical services	31	7 686	2 485	496	130	31.5	5.7
54192	Photographic services	22	4 924	1 225	242	78	36.2	8.1
541921	Photographic studios, portrait	18	4 302	1 040	207	65	29.2	9.3
	SUFFOLK COUNTY, MA							
54	**Professional, scientific, & technical services**	**3 140**	**7 923 241**	**2 969 347**	**645 395**	**50 260**	**11.1**	**7.0**
541	Professional, scientific, & technical services	3 140	7 923 241	2 969 347	645 395	50 260	11.1	7.0
5411	Legal services	1 340	2 629 827	969 175	204 319	15 893	12.8	9.0
54111	Offices of lawyers	1 331	2 615 172	965 893	203 561	15 807	12.8	9.0
541110	Offices of lawyers	1 331	2 615 172	965 893	203 561	15 807	12.8	9.0
5411101	Offices of lawyers (except legal aid societies)	1 331	2 615 172	965 893	203 561	15 807	12.8	9.0
54119	Other legal services	9	14 655	3 282	758	86	3.0	–
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
541199	All other legal services	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	211	934 742	328 637	76 794	7 547	3.3	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	211	934 742	328 637	76 794	7 547	3.3	2.8
541211	Offices of certified public accountants	140	873 684	287 158	67 564	6 370	2.5	.5
541213	Tax return preparation services	16	2 081	469	93	36	83.9	11.4
541214	Payroll services	9	38 900	30 162	6 315	692	.6	50.1
541219	Other accounting services	46	20 077	10 848	2 822	449	36.7	7.3
5413	Architectural, engineering, & related services	378	1 923 232	575 590	125 797	10 958	7.0	1.2
54131	Architectural services	197	308 701	122 479	26 778	2 607	16.9	1.3
541310	Architectural services	197	308 701	122 479	26 778	2 607	16.9	1.3
54133	Engineering services	162	1 599 341	443 137	97 222	8 176	5.0	1.1
541330	Engineering services	162	1 599 341	443 137	97 222	8 176	5.0	1.1
54137	Surveying & mapping (except geophysical) services	6	10 921	8 623	1 499	125	–	–
541370	Surveying & mapping (except geophysical) services	6	10 921	8 623	1 499	125	–	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SUFFOLK COUNTY, MA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	135	118 503	39 454	8 901	870	19.9	9.4
54141	Interior design services	41	D	D	D	c	D	D
541410	Interior design services	41	D	D	D	c	D	D
54143	Graphic design services	90	76 539	28 053	6 244	615	16.0	13.6
541430	Graphic design services	90	76 539	28 053	6 244	615	16.0	13.6
5414301	Graphic design services (except commercial art & medical artists)	81	70 698	25 372	5 584	562	15.8	14.7
5414302	Commercial art	8	D	D	D	b	D	D
5415	Computer systems design & related services	248	386 364	161 184	34 361	2 599	26.0	9.8
54151	Computer systems design & related services	248	386 364	161 184	34 361	2 599	26.0	9.8
541511	Custom computer programming services	116	174 854	81 252	15 672	1 185	33.8	13.2
541512	Computer systems design services	99	199 586	75 090	17 841	1 313	18.6	6.7
5415121	Computer systems integrators	23	155 922	55 592	13 824	959	10.5	5.3
5415122	Computer systems consultants (except systems integrators)	76	43 664	19 498	4 017	354	47.5	11.5
541519	Other computer related services	29	10 177	4 227	637	77	42.8	1.6
5416	Management, scientific, & technical consulting services	443	1 192 339	558 997	118 554	6 249	12.1	9.3
54161	Management consulting services	379	1 088 160	517 149	109 077	5 541	11.8	9.0
541611	Administrative management & general management consulting service	181	756 887	378 555	76 250	3 653	7.3	2.5
541612	Human resources & executive search consulting services	102	163 233	71 660	16 449	934	22.0	24.3
5416122	Executive placement services	50	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	49	100 600	41 703	9 600	488	21.2	33.2
541613	Marketing consulting services	74	114 784	48 633	11 857	659	27.6	21.4
541614	Process, physical distribution, & logistics consulting services	14	27 687	8 247	2 079	119	11.0	.7
541618	Other management consulting services	8	25 569	10 054	2 442	176	8.2	58.8
54162	Environmental consulting services	17	27 806	11 508	2 491	308	20.0	16.1
541620	Environmental consulting services	17	27 806	11 508	2 491	308	20.0	16.1
54169	Other scientific & technical consulting services	47	76 373	30 340	6 986	400	14.3	10.5
541690	Other scientific & technical consulting services	47	76 373	30 340	6 986	400	14.3	10.5
5417	Scientific research & development services	38	71 119	25 376	6 550	357	23.0	16.6
54171	R&D in the physical, engineering, & life sciences	32	68 515	24 089	6 360	340	22.6	17.2
541710	R&D in the physical, engineering, & life sciences	32	68 515	24 089	6 360	340	22.6	17.2
5417102	Research & development in the life sciences	19	55 534	21 205	5 772	287	10.4	19.9
5418	Advertising & related services	245	584 245	273 626	62 408	4 788	13.9	17.0
54181	Advertising agencies	91	271 406	142 283	31 368	2 577	16.1	22.6
541810	Advertising agencies	91	271 406	142 283	31 368	2 577	16.1	22.6
54182	Public relations agencies	81	113 052	45 792	9 916	851	20.5	5.9
541820	Public relations agencies	81	113 052	45 792	9 916	851	20.5	5.9
54184	Media representatives	25	20 822	6 957	1 687	149	12.7	19.6
541840	Media representatives	25	20 822	6 957	1 687	149	12.7	19.6
5418401	Radio & television advertising representatives	20	17 639	6 202	1 607	142	2.1	23.1
54186	Direct mail advertising	18	147 341	68 615	17 294	995	4.7	18.0
541860	Direct mail advertising	18	147 341	68 615	17 294	995	4.7	18.0
54189	Other services related to advertising	19	17 617	5 842	1 165	108	15.3	1.8
541890	Other services related to advertising	19	17 617	5 842	1 165	108	15.3	1.8
5418902	Advertising specialties goods distributor	7	D	D	D	b	D	D
5418903	Sign painting & lettering shop	8	1 413	409	91	21	58.7	5.2
5419	Other professional, scientific, & technical services	102	82 870	37 308	7 711	999	17.2	1.8
54191	Marketing research & public opinion polling	23	43 777	24 808	4 985	704	12.5	–
541910	Marketing research & public opinion polling	23	43 777	24 808	4 985	704	12.5	–
54192	Photographic services	60	24 914	6 922	1 495	187	28.7	4.2
541921	Photographic studios, portrait	23	6 281	1 579	327	61	66.0	5.0
541922	Commercial photography	37	18 633	5 343	1 168	126	16.1	4.0
54193	Translation & interpretation services	8	7 155	2 470	484	65	5.7	1.7
541930	Translation & interpretation services	8	7 155	2 470	484	65	5.7	1.7
54199	All other professional, scientific, & technical services	11	7 024	3 108	747	43	17.6	3.9
541990	All other professional, scientific, & technical services	11	7 024	3 108	747	43	17.6	3.9
	WORCESTER COUNTY, MA							
54	**Professional, scientific, & technical services**	**1 432**	**824 375**	**329 827**	**75 448**	**7 909**	**31.3**	**10.6**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WORCESTER COUNTY, MA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	1 432	824 375	329 827	75 448	7 909	31.3	10.6
5411	Legal services	425	162 935	57 925	15 301	1 738	37.2	6.7
54111	Offices of lawyers	414	160 940	56 951	15 108	1 709	37.2	6.3
541110	Offices of lawyers	414	160 940	56 951	15 108	1 709	37.2	6.3
5411101	Offices of lawyers (except legal aid societies)	414	160 940	56 951	15 108	1 709	37.2	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	183	81 638	39 463	9 036	1 417	22.5	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	183	81 638	39 463	9 036	1 417	22.5	8.0
541211	Offices of certified public accountants	105	58 377	28 141	6 193	737	22.4	6.4
541213	Tax return preparation services	19	3 422	1 282	599	315	28.6	1.5
541219	Other accounting services	51	13 218	7 272	1 584	278	29.7	7.4
5413	Architectural, engineering, & related services	229	208 442	91 031	21 385	1 800	28.1	4.8
54131	Architectural services	24	11 465	4 189	864	97	61.2	2.6
541310	Architectural services	24	11 465	4 189	864	97	61.2	2.6
54133	Engineering services	151	170 704	75 168	17 905	1 322	27.0	2.4
541330	Engineering services	151	170 704	75 168	17 905	1 322	27.0	2.4
54137	Surveying & mapping (except geophysical) services	22	9 845	5 164	1 134	167	16.5	24.0
541370	Surveying & mapping (except geophysical) services	22	9 845	5 164	1 134	167	16.5	24.0
54138	Testing laboratories	20	14 614	5 891	1 338	189	20.4	20.3
541380	Testing laboratories	20	14 614	5 891	1 338	189	20.4	20.3
5414	Specialized design services	52	17 952	4 255	913	143	55.4	1.4
54141	Interior design services	14	5 009	883	174	35	56.5	3.4
541410	Interior design services	14	5 009	883	174	35	56.5	3.4
54143	Graphic design services	31	10 404	2 525	559	83	55.1	.5
541430	Graphic design services	31	10 404	2 525	559	83	55.1	.5
5414301	Graphic design services (except commercial art & medical artists)	27	9 599	2 328	524	78	51.6	.3
5415	Computer systems design & related services	214	174 046	71 987	15 667	1 314	26.7	24.2
54151	Computer systems design & related services	214	174 046	71 987	15 667	1 314	26.7	24.2
541511	Custom computer programming services	87	47 181	21 591	4 841	376	51.5	2.8
541512	Computer systems design services	99	88 932	36 435	8 179	651	22.3	23.2
5415121	Computer systems integrators	31	40 545	14 006	3 432	298	13.9	27.9
5415122	Computer systems consultants (except systems integrators)	68	48 387	22 429	4 747	353	29.2	19.2
541519	Other computer related services	27	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	183	71 702	27 382	5 073	599	50.6	9.8
54161	Management consulting services	141	52 015	20 030	3 724	416	46.3	12.4
541611	Administrative management & general management consulting service	60	15 866	7 011	1 290	156	42.3	11.5
541612	Human resources & executive search consulting services	36	11 478	4 882	804	99	60.6	38.3
5416122	Executive placement services	20	D	D	D	b	D	D
541613	Marketing consulting services	28	8 729	2 724	385	54	66.6	1.5
541614	Process, physical distribution, & logistics consulting services	14	15 509	5 362	1 227	104	27.7	–
54162	Environmental consulting services	22	13 402	5 283	989	135	60.3	4.4
541620	Environmental consulting services	22	13 402	5 283	989	135	60.3	4.4
54169	Other scientific & technical consulting services	20	6 285	2 069	360	48	65.5	–
541690	Other scientific & technical consulting services	20	6 285	2 069	360	48	65.5	–
5417	Scientific research & development services	25	42 349	21 225	4 703	349	8.6	19.8
54171	R&D in the physical, engineering, & life sciences	24	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	24	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	17	D	D	D	e	D	D
5417102	Research & development in the life sciences	7	21 023	6 760	1 492	98	1.0	35.4
5418	Advertising & related services	61	49 087	11 951	2 516	351	36.4	1.2
54181	Advertising agencies	25	13 988	4 671	1 076	124	65.0	1.6
541810	Advertising agencies	25	13 988	4 671	1 076	124	65.0	1.6
54184	Media representatives	6	D	D	D	b	D	D
541840	Media representatives	6	D	D	D	b	D	D
5418402	Publishers' advertising representatives	4	D	D	D	b	D	D
54189	Other services related to advertising	13	6 947	1 097	139	34	29.8	.5
541890	Other services related to advertising	13	6 947	1 097	139	34	29.8	.5
5419	Other professional, scientific, & technical services	60	16 224	4 608	854	198	39.2	11.5
54192	Photographic services	40	9 834	2 552	467	126	35.7	10.1
541921	Photographic studios, portrait	31	7 950	2 134	385	110	21.7	11.2

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ABINGTON TOWN, MA							
54	**Professional, scientific, & technical services**	**17**	**2 924**	**752**	**176**	**40**	**45.2**	**15.9**
541	Professional, scientific, & technical services	17	2 924	752	176	40	45.2	15.9
	ACTON TOWN, MA							
54	**Professional, scientific, & technical services**	**130**	**120 360**	**50 223**	**10 759**	**962**	**18.0**	**21.0**
541	Professional, scientific, & technical services	130	120 360	50 223	10 759	962	18.0	21.0
5411	Legal services	9	4 338	2 317	492	47	6.6	–
54111	Offices of lawyers	9	4 338	2 317	492	47	6.6	–
541110	Offices of lawyers	9	4 338	2 317	492	47	6.6	–
5411101	Offices of lawyers (except legal aid societies)	9	4 338	2 317	492	47	6.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 959	681	152	24	62.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 959	681	152	24	62.8	–
5413	Architectural, engineering, & related services	28	53 198	23 260	4 834	385	20.1	.9
54133	Engineering services	24	46 667	20 933	4 207	328	14.1	1.1
541330	Engineering services	24	46 667	20 933	4 207	328	14.1	1.1
5414	Specialized design services	5	3 176	1 072	232	19	24.6	6.2
5415	Computer systems design & related services	36	32 485	14 555	2 937	223	7.8	43.7
54151	Computer systems design & related services	36	32 485	14 555	2 937	223	7.8	43.7
541511	Custom computer programming services	13	16 978	8 532	1 914	152	1.9	39.5
541512	Computer systems design services	17	14 656	5 589	940	64	12.9	51.1
5415122	Computer systems consultants (except systems integrators)	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	23	5 226	2 055	510	56	35.8	3.3
54161	Management consulting services	19	3 454	1 212	302	34	46.9	2.2
5418	Advertising & related services	8	14 192	4 292	1 212	164	–	70.4
5419	Other professional, scientific, & technical services	5	2 630	802	139	28	75.6	–
	AGAWAM, MA							
54	**Professional, scientific, & technical services**	**51**	**24 574**	**10 773**	**2 386**	**315**	**42.9**	**3.9**
541	Professional, scientific, & technical services	51	24 574	10 773	2 386	315	42.9	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 699	637	162	36	82.5	17.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 699	637	162	36	82.5	17.5
5413	Architectural, engineering, & related services	10	10 588	5 043	1 165	138	55.1	–
5416	Management, scientific, & technical consulting services	7	7 956	3 631	735	86	8.0	6.9
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
	AMESBURY TOWN, MA							
54	**Professional, scientific, & technical services**	**23**	**9 601**	**3 097**	**546**	**69**	**86.3**	**.1**
541	Professional, scientific, & technical services	23	9 601	3 097	546	69	86.3	.1
5413	Architectural, engineering, & related services	5	6 183	2 010	371	39	100.0	–
	AMHERST TOWN, MA							
54	**Professional, scientific, & technical services**	**58**	**19 102**	**9 602**	**2 313**	**245**	**43.1**	**7.3**
541	Professional, scientific, & technical services	58	19 102	9 602	2 313	245	43.1	7.3
5411	Legal services	13	5 062	2 470	475	50	28.5	.4
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 040	211	46	14	38.6	27.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 040	211	46	14	38.6	27.8
5413	Architectural, engineering, & related services	13	5 017	1 919	398	47	70.5	1.7
5415	Computer systems design & related services	11	5 155	3 779	1 092	97	19.6	17.4
54151	Computer systems design & related services	11	5 155	3 779	1 092	97	19.6	17.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ANDOVER TOWN, MA							
54	**Professional, scientific, & technical services**	**168**	**251 318**	**87 612**	**20 781**	**1 925**	**14.1**	**10.3**
541	Professional, scientific, & technical services	168	251 318	87 612	20 781	1 925	14.1	10.3
5411	Legal services	55	26 784	9 830	1 953	284	44.4	1.1
54111	Offices of lawyers	54	D	D	D	e	D	D
541110	Offices of lawyers	54	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	54	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
541211	Offices of certified public accountants	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	34 743	13 927	3 360	300	15.4	–
54133	Engineering services	20	27 833	9 656	2 394	227	17.2	.1
541330	Engineering services	20	27 833	9 656	2 394	227	17.2	.1
5414	Specialized design services	8	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	a	D	D
5415	Computer systems design & related services	23	D	D	D	f	D	D
54151	Computer systems design & related services	23	D	D	D	f	D	D
541512	Computer systems design services	13	D	D	D	f	D	D
5415121	Computer systems integrators	5	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	11 449	2 846	697	72	65.8	.8
54161	Management consulting services	16	9 903	2 374	572	48	61.4	.1
5417	Scientific research & development services	8	14 367	6 137	1 444	107	6.8	–
54171	R&D in the physical, engineering, & life sciences	8	14 367	6 137	1 444	107	6.8	–
541710	R&D in the physical, engineering, & life sciences	8	14 367	6 137	1 444	107	6.8	–
5418	Advertising & related services	6	D	D	D	e	D	D
54186	Direct mail advertising	1	D	D	D	e	D	D
541860	Direct mail advertising	1	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	a	D	D
	ARLINGTON TOWN, MA							
54	**Professional, scientific, & technical services**	**109**	**39 500**	**19 675**	**3 725**	**330**	**41.6**	**3.8**
541	Professional, scientific, & technical services	109	39 500	19 675	3 725	330	41.6	3.8
5411	Legal services	13	2 857	968	222	32	62.7	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 232	331	36	11	80.5	11.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 232	331	36	11	80.5	11.4
5413	Architectural, engineering, & related services	19	15 567	10 075	1 920	154	19.5	1.8
54133	Engineering services	10	13 450	9 438	1 789	130	12.1	1.7
541330	Engineering services	10	13 450	9 438	1 789	130	12.1	1.7
5414	Specialized design services	11	3 789	1 118	217	25	33.0	7.8
54143	Graphic design services	9	D	D	D	b	D	D
541430	Graphic design services	9	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5415	Computer systems design & related services	25	3 592	1 879	308	42	69.7	9.2
54151	Computer systems design & related services	25	3 592	1 879	308	42	69.7	9.2
5416	Management, scientific, & technical consulting services	20	6 760	3 025	623	32	53.3	1.7
54161	Management consulting services	15	6 169	2 706	550	23	49.3	1.4
5418	Advertising & related services	2	D	D	D	a	D	D
	ASHLAND TOWN, MA							
54	**Professional, scientific, & technical services**	**34**	**19 038**	**7 974**	**1 484**	**172**	**29.9**	**32.1**
541	Professional, scientific, & technical services	34	19 038	7 974	1 484	172	29.9	32.1
5413	Architectural, engineering, & related services	7	4 124	1 308	259	33	73.6	26.4
5415	Computer systems design & related services	10	3 761	1 649	293	48	18.1	72.0
54151	Computer systems design & related services	10	3 761	1 649	293	48	18.1	72.0
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
	ATHOL TOWN, MA							
54	**Professional, scientific, & technical services**	**13**	**2 284**	**746**	**186**	**37**	**76.3**	**4.7**
541	Professional, scientific, & technical services	13	2 284	746	186	37	76.3	4.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ATTLEBORO, MA							
54	**Professional, scientific, & technical services**	**50**	**16 960**	**5 735**	**1 179**	**169**	**60.9**	**2.5**
541	Professional, scientific, & technical services	50	16 960	5 735	1 179	169	60.9	2.5
5411	Legal services	22	7 205	2 388	428	70	42.0	5.0
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 349	1 077	270	49	79.5	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 349	1 077	270	49	79.5	1.7
5413	Architectural, engineering, & related services	5	2 893	955	210	22	88.4	–
5418	Advertising & related services	2	D	D	D	a	D	D
	AUBURN TOWN, MA							
54	**Professional, scientific, & technical services**	**22**	**16 482**	**7 849**	**1 893**	**207**	**13.8**	**12.7**
541	Professional, scientific, & technical services	22	16 482	7 849	1 893	207	13.8	12.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	6 592	2 572	628	70	1.1	26.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	6 592	2 572	628	70	1.1	26.7
5413	Architectural, engineering, & related services	5	6 637	4 245	1 060	101	5.7	–
	BARNSTABLE, MA							
54	**Professional, scientific, & technical services**	**164**	**45 610**	**18 628**	**3 755**	**554**	**55.1**	**5.5**
541	Professional, scientific, & technical services	164	45 610	18 628	3 755	554	55.1	5.5
5411	Legal services	68	16 976	6 581	1 518	209	56.6	7.1
54111	Offices of lawyers	66	D	D	D	c	D	D
541110	Offices of lawyers	66	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	66	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	6 593	2 579	555	97	50.3	11.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	6 593	2 579	555	97	50.3	11.7
541211	Offices of certified public accountants	16	4 439	1 854	378	56	47.5	15.1
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	4 131	1 783	363	56	55.1	11.2
5415	Computer systems design & related services	13	5 030	2 479	499	52	60.3	–
54151	Computer systems design & related services	13	5 030	2 479	499	52	60.3	–
5416	Management, scientific, & technical consulting services	17	6 702	4 031	569	96	38.5	1.3
54161	Management consulting services	11	4 648	3 457	457	85	18.5	.2
5418	Advertising & related services	8	4 319	877	189	32	61.1	–
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	BEDFORD TOWN, MA							
54	**Professional, scientific, & technical services**	**91**	**146 575**	**72 960**	**17 199**	**1 298**	**9.6**	**3.8**
541	Professional, scientific, & technical services	91	146 575	72 960	17 199	1 298	9.6	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 473	616	116	22	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 473	616	116	22	100.0	–
5413	Architectural, engineering, & related services	14	40 641	21 529	5 407	426	7.6	.7
54133	Engineering services	12	D	D	D	e	D	D
541330	Engineering services	12	D	D	D	e	D	D
5415	Computer systems design & related services	35	49 843	30 179	6 909	477	6.4	4.8
54151	Computer systems design & related services	35	49 843	30 179	6 909	477	6.4	4.8
541511	Custom computer programming services	16	D	D	D	c	D	D
541512	Computer systems design services	14	20 755	11 207	2 634	236	8.1	.9
5415122	Computer systems consultants (except systems integrators)	10	13 754	7 637	1 861	173	12.3	1.3
5416	Management, scientific, & technical consulting services	11	8 788	3 922	851	56	16.4	1.8
54161	Management consulting services	7	3 068	871	118	13	27.6	4.7
54169	Other scientific & technical consulting services	1	D	D	D	b	D	D
541690	Other scientific & technical consulting services	1	D	D	D	b	D	D
5417	Scientific research & development services	14	42 775	15 564	3 664	281	8.6	4.7
54171	R&D in the physical, engineering, & life sciences	14	42 775	15 564	3 664	281	8.6	4.7
541710	R&D in the physical, engineering, & life sciences	14	42 775	15 564	3 664	281	8.6	4.7
5417101	R&D in the physical & engineering sciences	10	35 893	11 939	2 947	244	6.0	1.9
	BELCHERTOWN TOWN, MA							
54	**Professional, scientific, & technical services**	**12**	**3 386**	**1 220**	**319**	**24**	**32.0**	**10.9**
541	Professional, scientific, & technical services	12	3 386	1 220	319	24	32.0	10.9
	BELLINGHAM TOWN, MA							
54	**Professional, scientific, & technical services**	**10**	**4 792**	**1 253**	**270**	**34**	**93.3**	**2.8**
541	Professional, scientific, & technical services	10	4 792	1 253	270	34	93.3	2.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BELMONT TOWN, MA							
54	**Professional, scientific, & technical services**	**82**	**54 483**	**22 911**	**4 722**	**414**	**25.0**	**.6**
541	Professional, scientific, & technical services	82	54 483	22 911	4 722	414	25.0	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	911	384	92	17	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	911	384	92	17	100.0	–
5413	Architectural, engineering, & related services	17	19 243	6 994	1 741	142	20.2	.2
54133	Engineering services	10	17 491	6 199	1 571	114	12.4	–
541330	Engineering services	10	17 491	6 199	1 571	114	12.4	–
5414	Specialized design services	6	1 781	457	121	12	46.9	–
5415	Computer systems design & related services	20	11 265	5 675	1 175	92	34.0	–
54151	Computer systems design & related services	20	11 265	5 675	1 175	92	34.0	–
541511	Custom computer programming services	10	7 305	3 821	601	55	28.9	–
5416	Management, scientific, & technical consulting services	17	18 061	8 794	1 483	125	9.1	.2
54169	Other scientific & technical consulting services	6	D	D	D	c	D	D
541690	Other scientific & technical consulting services	6	D	D	D	c	D	D
	BEVERLY, MA							
54	**Professional, scientific, & technical services**	**91**	**42 961**	**15 869**	**3 116**	**325**	**33.5**	**28.7**
541	Professional, scientific, & technical services	91	42 961	15 869	3 116	325	33.5	28.7
5411	Legal services	18	5 764	1 910	413	66	44.6	7.3
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 901	1 526	356	26	83.6	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 901	1 526	356	26	83.6	11.9
541219	Other accounting services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	14	11 462	3 844	816	64	33.5	18.0
54133	Engineering services	11	8 801	3 156	670	45	13.4	23.4
541330	Engineering services	11	8 801	3 156	670	45	13.4	23.4
5414	Specialized design services	8	4 205	1 191	281	32	17.9	1.2
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	7	D	D	D	b	D	D
5415	Computer systems design & related services	13	8 378	3 576	448	87	19.4	65.0
54151	Computer systems design & related services	13	8 378	3 576	448	87	19.4	65.0
541512	Computer systems design services	8	6 868	2 968	345	66	18.9	78.8
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	19	6 172	2 603	598	29	34.5	15.4
54161	Management consulting services	15	5 127	2 231	516	23	41.3	9.3
5418	Advertising & related services	4	1 694	693	133	12	36.3	63.7
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D
	BILLERICA TOWN, MA							
54	**Professional, scientific, & technical services**	**91**	**173 905**	**78 884**	**17 714**	**1 234**	**19.2**	**11.5**
541	Professional, scientific, & technical services	91	173 905	78 884	17 714	1 234	19.2	11.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	4 213	1 271	263	43	66.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	4 213	1 271	263	43	66.5	–
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	15 604	7 027	1 672	149	39.1	48.1
54133	Engineering services	14	13 230	5 401	1 267	93	43.2	56.8
541330	Engineering services	14	13 230	5 401	1 267	93	43.2	56.8
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	28	83 812	44 115	10 304	644	17.3	3.7
54151	Computer systems design & related services	28	83 812	44 115	10 304	644	17.3	3.7
541511	Custom computer programming services	14	23 206	10 514	2 438	205	19.2	13.4
541512	Computer systems design services	11	59 690	33 202	7 793	432	15.2	–
5415121	Computer systems integrators	7	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	10	35 035	11 856	2 469	189	11.9	1.0
54161	Management consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	1	D	D	D	c	D	D
541690	Other scientific & technical consulting services	1	D	D	D	c	D	D
5417	Scientific research & development services	11	28 949	13 289	2 696	174	5.4	31.3
54171	R&D in the physical, engineering, & life sciences	11	28 949	13 289	2 696	174	5.4	31.3
541710	R&D in the physical, engineering, & life sciences	11	28 949	13 289	2 696	174	5.4	31.3
5417101	R&D in the physical & engineering sciences	8	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON, MA							
54	**Professional, scientific, & technical services**	**3 053**	**7 871 326**	**2 949 881**	**641 315**	**49 765**	**11.0**	**6.8**
541	Professional, scientific, & technical services	3 053	7 871 326	2 949 881	641 315	49 765	11.0	6.8
5411	Legal services	1 311	2 620 778	965 909	203 563	15 778	12.6	9.0
54111	Offices of lawyers	1 303	D	D	D	j	D	D
541110	Offices of lawyers	1 303	D	D	D	j	D	D
5411101	Offices of lawyers (except legal aid societies)	1 303	D	D	D	j	D	D
54119	Other legal services	8	D	D	D	b	D	D
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
541199	All other legal services	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	198	933 434	328 178	76 655	7 523	3.2	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	198	933 434	328 178	76 655	7 523	3.2	2.8
541211	Offices of certified public accountants	133	872 819	286 858	67 468	6 356	2.4	.5
541213	Tax return preparation services	12	D	D	D	b	D	D
541214	Payroll services	9	38 900	30 162	6 315	692	.6	50.1
541219	Other accounting services	44	D	D	D	e	D	D
5413	Architectural, engineering, & related services	366	1 916 608	572 684	125 169	10 896	6.9	1.1
54131	Architectural services	195	D	D	D	h	D	D
541310	Architectural services	195	D	D	D	h	D	D
54133	Engineering services	157	1 598 003	442 767	97 173	8 170	5.0	1.1
541330	Engineering services	157	1 598 003	442 767	97 173	8 170	5.0	1.1
54137	Surveying & mapping (except geophysical) services	6	10 921	8 623	1 499	125	–	–
541370	Surveying & mapping (except geophysical) services	6	10 921	8 623	1 499	125	–	–
5414	Specialized design services	132	117 441	39 099	8 871	859	19.8	9.5
54141	Interior design services	41	D	D	D	c	D	D
541410	Interior design services	41	D	D	D	c	D	D
54143	Graphic design services	87	75 477	27 698	6 214	604	15.8	13.8
541430	Graphic design services	87	75 477	27 698	6 214	604	15.8	13.8
5414301	Graphic design services (except commercial art & medical artists)	78	69 636	25 017	5 554	551	15.6	14.9
5414302	Commercial art	8	D	D	D	b	D	D
5415	Computer systems design & related services	246	D	D	D	h	D	D
54151	Computer systems design & related services	246	D	D	D	h	D	D
541511	Custom computer programming services	116	174 854	81 252	15 672	1 185	33.8	13.2
541512	Computer systems design services	98	D	D	D	g	D	D
5415121	Computer systems integrators	23	155 922	55 592	13 824	959	10.5	5.3
5415122	Computer systems consultants (except systems integrators)	75	D	D	D	e	D	D
541519	Other computer related services	28	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	428	1 180 632	554 748	117 560	6 172	12.1	8.8
54161	Management consulting services	365	D	D	D	i	D	D
541611	Administrative management & general management consulting service	174	754 642	377 882	76 103	3 642	7.3	2.5
541612	Human resources & executive search consulting services	100	D	D	D	f	D	D
5416122	Executive placement services	50	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	47	D	D	D	e	D	D
541613	Marketing consulting services	72	D	D	D	f	D	D
541614	Process, physical distribution, & logistics consulting services	12	D	D	D	c	D	D
541618	Other management consulting services	7	D	D	D	c	D	D
54162	Environmental consulting services	17	27 806	11 508	2 491	308	20.0	16.1
541620	Environmental consulting services	17	27 806	11 508	2 491	308	20.0	16.1
54169	Other scientific & technical consulting services	46	D	D	D	e	D	D
541690	Other scientific & technical consulting services	46	D	D	D	e	D	D
5417	Scientific research & development services	38	71 119	25 376	6 550	357	23.0	16.6
54171	R&D in the physical, engineering, & life sciences	32	68 515	24 089	6 360	340	22.6	17.2
541710	R&D in the physical, engineering, & life sciences	32	68 515	24 089	6 360	340	22.6	17.2
5417102	Research & development in the life sciences	19	55 534	21 205	5 772	287	10.4	19.9
5418	Advertising & related services	235	564 608	266 107	61 019	4 610	14.1	14.7
54181	Advertising agencies	90	D	D	D	h	D	D
541810	Advertising agencies	90	D	D	D	h	D	D
54182	Public relations agencies	79	D	D	D	f	D	D
541820	Public relations agencies	79	D	D	D	f	D	D
54184	Media representatives	25	20 822	6 957	1 687	149	12.7	19.6
541840	Media representatives	25	20 822	6 957	1 687	149	12.7	19.6
5418401	Radio & television advertising representatives	20	17 639	6 202	1 607	142	2.1	23.1
54186	Direct mail advertising	15	D	D	D	f	D	D
541860	Direct mail advertising	15	D	D	D	f	D	D
54189	Other services related to advertising	16	D	D	D	b	D	D
541890	Other services related to advertising	16	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	99	D	D	D	f	D	D
54191	Marketing research & public opinion polling	23	43 777	24 808	4 985	704	12.5	–
541910	Marketing research & public opinion polling	23	43 777	24 808	4 985	704	12.5	–
54192	Photographic services	58	D	D	D	c	D	D
541921	Photographic studios, portrait	21	D	D	D	b	D	D
541922	Commercial photography	37	18 633	5 343	1 168	126	16.1	4.0
54193	Translation & interpretation services	7	D	D	D	b	D	D
541930	Translation & interpretation services	7	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	11	7 024	3 108	747	43	17.6	3.9
541990	All other professional, scientific, & technical services	11	7 024	3 108	747	43	17.6	3.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOURNE TOWN, MA							
54	**Professional, scientific, & technical services**	**45**	**25 278**	**9 472**	**2 041**	**264**	**59.2**	**3.8**
541	Professional, scientific, & technical services	45	25 278	9 472	2 041	264	59.2	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	10 461	4 637	974	107	62.3	2.9
5415	Computer systems design & related services	6	6 001	2 057	423	36	27.5	–
54151	Computer systems design & related services	6	6 001	2 057	423	36	27.5	–
	BRAINTREE TOWN, MA							
54	**Professional, scientific, & technical services**	**196**	**157 635**	**60 811**	**13 298**	**1 733**	**35.6**	**13.1**
541	Professional, scientific, & technical services	196	157 635	60 811	13 298	1 733	35.6	13.1
5411	Legal services	53	24 586	10 308	2 317	244	34.9	6.1
54111	Offices of lawyers	50	21 639	8 750	1 924	214	37.6	6.9
541110	Offices of lawyers	50	21 639	8 750	1 924	214	37.6	6.9
5411101	Offices of lawyers (except legal aid societies)	50	21 639	8 750	1 924	214	37.6	6.9
54119	Other legal services	3	2 947	1 558	393	30	D	–
541191	Title abstract & settlement offices	3	2 947	1 558	393	30	D	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	17 664	9 510	2 271	562	30.1	23.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	17 664	9 510	2 271	562	30.1	23.7
541211	Offices of certified public accountants	24	9 723	4 906	887	96	40.6	.8
541213	Tax return preparation services	3	D	D	D	e	D	D
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	36 804	14 239	2 753	286	26.3	11.3
54133	Engineering services	16	27 767	9 525	2 166	194	20.7	14.9
541330	Engineering services	16	27 767	9 525	2 166	194	20.7	14.9
54135	Building inspection services	3	D	D	D	b	D	D
541350	Building inspection services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5414	Specialized design services	7	3 796	811	204	22	5.1	1.4
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	3 586	698	180	18	–	1.0
5415	Computer systems design & related services	23	17 888	6 432	1 583	122	16.1	18.9
54151	Computer systems design & related services	23	17 888	6 432	1 583	122	16.1	18.9
541512	Computer systems design services	11	9 497	2 523	709	51	11.6	7.8
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	23	19 349	3 987	929	90	16.8	3.0
54161	Management consulting services	19	18 307	3 777	867	86	15.2	3.2
541611	Administrative management & general management consulting service	7	D	D	D	b	D	D
541613	Marketing consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	16	35 554	14 811	3 073	320	73.2	19.1
54186	Direct mail advertising	3	D	D	D	e	D	D
541860	Direct mail advertising	3	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	9	1 994	713	168	87	9.5	–
54192	Photographic services	7	D	D	D	b	D	D
	BRIDGEWATER TOWN, MA							
54	**Professional, scientific, & technical services**	**18**	**4 828**	**2 148**	**381**	**51**	**80.6**	**12.8**
541	Professional, scientific, & technical services	18	4 828	2 148	381	51	80.6	12.8
5413	Architectural, engineering, & related services	7	3 410	1 735	309	38	91.0	9.0
	BROCKTON, MA							
54	**Professional, scientific, & technical services**	**138**	**78 577**	**30 753**	**6 815**	**1 181**	**23.2**	**4.3**
541	Professional, scientific, & technical services	138	78 577	30 753	6 815	1 181	23.2	4.3
5411	Legal services	76	25 154	9 160	1 899	276	39.2	9.0
54111	Offices of lawyers	76	25 154	9 160	1 899	276	39.2	9.0
541110	Offices of lawyers	76	25 154	9 160	1 899	276	39.2	9.0
5411101	Offices of lawyers (except legal aid societies)	76	25 154	9 160	1 899	276	39.2	9.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	8 950	3 655	1 153	387	32.8	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	8 950	3 655	1 153	387	32.8	6.4
541211	Offices of certified public accountants	13	5 458	2 085	507	64	33.1	8.9
541213	Tax return preparation services	5	D	D	D	e	D	D
5413	Architectural, engineering, & related services	10	14 016	6 462	1 254	147	28.1	–
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	5 338	3 253	625	55	19.4	10.2
54161	Management consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	e	D	D
54186	Direct mail advertising	1	D	D	D	e	D	D
541860	Direct mail advertising	1	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BROOKLINE TOWN, MA							
54	**Professional, scientific, & technical services**	**189**	**83 230**	**29 200**	**5 279**	**630**	**39.4**	**10.0**
541	Professional, scientific, & technical services	189	83 230	29 200	5 279	630	39.4	10.0
5411	Legal services	43	9 388	2 206	544	103	48.7	26.2
54111	Offices of lawyers	42	D	D	D	c	D	D
541110	Offices of lawyers	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	8 705	4 158	803	145	26.1	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	8 705	4 158	803	145	26.1	8.8
541211	Offices of certified public accountants	9	4 368	2 314	374	38	14.1	–
541219	Other accounting services	10	2 988	1 043	255	68	51.8	25.2
5413	Architectural, engineering, & related services	21	11 825	4 154	795	87	36.8	2.7
54131	Architectural services	7	D	D	D	a	D	D
541310	Architectural services	7	D	D	D	a	D	D
5414	Specialized design services	12	7 771	2 298	400	42	27.0	–
54141	Interior design services	4	3 991	561	125	14	27.3	–
541410	Interior design services	4	3 991	561	125	14	27.3	–
54143	Graphic design services	8	3 780	1 737	275	28	26.7	–
541430	Graphic design services	8	3 780	1 737	275	28	26.7	–
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	b	D	D
5415	Computer systems design & related services	27	20 073	6 329	889	108	36.8	3.7
54151	Computer systems design & related services	27	20 073	6 329	889	108	36.8	3.7
541511	Custom computer programming services	13	10 422	2 371	451	62	16.7	7.2
541512	Computer systems design services	11	9 495	3 853	416	42	57.7	–
5416	Management, scientific, & technical consulting services	40	14 709	5 687	931	88	55.5	18.6
54161	Management consulting services	33	12 492	5 190	837	76	47.6	21.9
541611	Administrative management & general management consulting service	23	8 225	3 035	622	52	59.2	4.1
5418	Advertising & related services	11	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
	BURLINGTON TOWN, MA							
54	**Professional, scientific, & technical services**	**211**	**526 397**	**231 805**	**50 965**	**3 614**	**19.7**	**8.1**
541	Professional, scientific, & technical services	211	526 397	231 805	50 965	3 614	19.7	8.1
5411	Legal services	11	6 314	2 032	424	50	67.8	22.8
54111	Offices of lawyers	11	6 314	2 032	424	50	67.8	22.8
541110	Offices of lawyers	11	6 314	2 032	424	50	67.8	22.8
5411101	Offices of lawyers (except legal aid societies)	11	6 314	2 032	424	50	67.8	22.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	46 058	20 834	4 766	430	7.2	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	46 058	20 834	4 766	430	7.2	6.2
541211	Offices of certified public accountants	18	42 946	19 275	4 484	395	6.3	1.1
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	34	121 642	54 611	13 734	1 110	5.5	2.1
54133	Engineering services	32	D	D	D	g	D	D
541330	Engineering services	32	D	D	D	g	D	D
5414	Specialized design services	5	D	D	D	b	D	D
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	b	D	D
5415	Computer systems design & related services	81	183 499	91 606	21 294	1 253	6.7	18.7
54151	Computer systems design & related services	81	183 499	91 606	21 294	1 253	6.7	18.7
541511	Custom computer programming services	43	128 550	69 182	16 757	926	3.9	20.4
541512	Computer systems design services	29	40 454	14 327	3 283	254	13.2	19.6
5415121	Computer systems integrators	10	14 825	3 777	901	50	9.9	47.0
5415122	Computer systems consultants (except systems integrators)	19	25 629	10 550	2 382	204	15.1	3.7
541519	Other computer related services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	98 721	33 277	4 057	221	71.5	–
54161	Management consulting services	25	D	D	D	c	D	D
541611	Administrative management & general management consulting service	14	D	D	D	c	D	D
541612	Human resources & executive search consulting services	8	13 546	8 141	1 270	77	4.6	–
5416122	Executive placement services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5417	Scientific research & development services	10	39 076	16 129	3 871	243	15.3	2.2
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	8	D	D	D	c	D	D
5418	Advertising & related services	8	22 962	10 245	2 091	212	.5	1.6
54181	Advertising agencies	3	D	D	D	b	D	D
541810	Advertising agencies	3	D	D	D	b	D	D
54182	Public relations agencies	1	D	D	D	c	D	D
541820	Public relations agencies	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CAMBRIDGE, MA							
54	**Professional, scientific, & technical services**	**738**	**2 751 929**	**1 341 179**	**324 844**	**20 339**	**6.3**	**9.1**
541	Professional, scientific, & technical services	738	2 751 929	1 341 179	324 844	20 339	6.3	9.1
5411	Legal services	83	34 405	10 584	2 377	287	27.3	12.0
54111	Offices of lawyers	79	32 000	10 017	2 339	276	23.4	11.4
541110	Offices of lawyers	79	32 000	10 017	2 339	276	23.4	11.4
5411101	Offices of lawyers (except legal aid societies)	79	32 000	10 017	2 339	276	23.4	11.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	23 116	14 532	3 724	315	66.5	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	23 116	14 532	3 724	315	66.5	.7
541211	Offices of certified public accountants	8	18 605	12 224	3 161	206	75.0	.7
541213	Tax return preparation services	4	D	D	D	b	D	D
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	155	684 197	285 997	62 229	5 029	5.3	2.9
54131	Architectural services	98	446 184	164 285	35 147	3 121	4.1	.6
541310	Architectural services	98	446 184	164 285	35 147	3 121	4.1	.6
54133	Engineering services	48	229 627	116 778	25 907	1 799	6.9	7.4
541330	Engineering services	48	229 627	116 778	25 907	1 799	6.9	7.4
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
5414	Specialized design services	31	20 867	7 641	1 682	164	34.9	2.1
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	20	11 769	3 518	738	78	42.1	2.4
541430	Graphic design services	20	11 769	3 518	738	78	42.1	2.4
5414301	Graphic design services (except commercial art & medical artists)	18	D	D	D	b	D	D
5415	Computer systems design & related services	171	728 016	393 525	82 643	5 403	7.2	19.5
54151	Computer systems design & related services	171	728 016	393 525	82 643	5 403	7.2	19.5
541511	Custom computer programming services	91	395 301	189 719	43 104	2 548	10.6	7.9
541512	Computer systems design services	66	322 233	199 660	38 892	2 799	3.2	31.6
5415121	Computer systems integrators	22	261 530	179 528	34 721	2 496	1.9	35.1
5415122	Computer systems consultants (except systems integrators)	44	60 703	20 132	4 171	303	8.7	16.7
541519	Other computer related services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	136	537 230	328 016	77 665	3 312	4.5	7.0
54161	Management consulting services	108	455 080	297 646	71 588	2 870	4.0	8.2
541611	Administrative management & general management consulting service	69	412 974	277 084	67 331	2 594	2.4	8.3
541612	Human resources & executive search consulting services	16	24 436	11 115	2 305	137	21.1	1.9
5416122	Executive placement services	7	5 496	2 628	445	45	55.1	2.1
5416123	Human resources & personnel management consulting	9	18 940	8 487	1 860	92	11.2	1.8
541613	Marketing consulting services	17	12 232	6 354	1 346	99	14.8	17.4
54162	Environmental consulting services	6	6 393	2 985	621	53	13.5	–
541620	Environmental consulting services	6	6 393	2 985	621	53	13.5	–
54169	Other scientific & technical consulting services	22	75 757	27 385	5 456	389	6.4	.6
541690	Other scientific & technical consulting services	22	75 757	27 385	5 456	389	6.4	.6
5417	Scientific research & development services	74	628 633	262 402	85 960	4 668	1.7	5.7
54171	R&D in the physical, engineering, & life sciences	61	495 479	214 599	74 534	2 488	1.7	7.2
541710	R&D in the physical, engineering, & life sciences	61	495 479	214 599	74 534	2 488	1.7	7.2
5417101	R&D in the physical & engineering sciences	23	42 425	15 179	3 806	225	8.4	8.6
5417102	Research & development in the life sciences	38	453 054	199 420	70 728	2 263	1.0	7.0
54172	Research & development in the social sciences & humanities	13	133 154	47 803	11 426	2 180	1.6	.2
541720	R&D in the social sciences & humanities	13	133 154	47 803	11 426	2 180	1.6	.2
5418	Advertising & related services	34	61 405	27 595	6 242	854	9.3	15.9
54181	Advertising agencies	12	12 344	4 454	962	86	32.5	14.1
541810	Advertising agencies	12	12 344	4 454	962	86	32.5	14.1
54182	Public relations agencies	15	45 029	20 542	4 696	629	1.7	12.9
541820	Public relations agencies	15	45 029	20 542	4 696	629	1.7	12.9
54189	Other services related to advertising	4	D	D	D	c	D	D
541890	Other services related to advertising	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	33	34 060	10 887	2 322	307	32.8	1.1
54191	Marketing research & public opinion polling	19	23 259	7 396	1 576	191	42.0	1.2
541910	Marketing research & public opinion polling	19	23 259	7 396	1 576	191	42.0	1.2
54192	Photographic services	9	4 293	1 146	249	64	18.1	2.1
541921	Photographic studios, portrait	7	D	D	D	b	D	D
54193	Translation & interpretation services	3	D	D	D	b	D	D
541930	Translation & interpretation services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CANTON TOWN, MA							
54	**Professional, scientific, & technical services**	**97**	**213 977**	**73 099**	**17 870**	**1 921**	**10.9**	**1.7**
541	Professional, scientific, & technical services	97	213 977	73 099	17 870	1 921	10.9	1.7
5411	Legal services	18	3 321	1 188	270	50	70.9	6.4
54111	Offices of lawyers	18	3 321	1 188	270	50	70.9	6.4
541110	Offices of lawyers	18	3 321	1 188	270	50	70.9	6.4
5411101	Offices of lawyers (except legal aid societies)	18	3 321	1 188	270	50	70.9	6.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	6 169	1 729	461	66	71.4	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	6 169	1 729	461	66	71.4	.4
541211	Offices of certified public accountants	13	5 055	1 258	335	45	82.2	–
5413	Architectural, engineering, & related services	20	87 328	25 584	6 535	566	9.8	.6
54133	Engineering services	13	79 317	22 126	5 799	454	9.9	.7
541330	Engineering services	13	79 317	22 126	5 799	454	9.9	.7
54138	Testing laboratories	4	7 142	3 168	677	105	–	–
541380	Testing laboratories	4	7 142	3 168	677	105	–	–
5415	Computer systems design & related services	13	98 739	37 587	9 522	1 129	.7	1.5
54151	Computer systems design & related services	13	98 739	37 587	9 522	1 129	.7	1.5
541512	Computer systems design services	6	92 637	33 687	8 764	1 081	.1	1.6
5415121	Computer systems integrators	4	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	13	9 540	4 398	587	57	30.6	2.3
54161	Management consulting services	12	D	D	D	b	D	D
541613	Marketing consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	12	6 733	1 981	382	37	54.4	18.1
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
	CARVER TOWN, MA							
54	**Professional, scientific, & technical services**	**12**	**2 399**	**1 296**	**426**	**34**	**72.0**	**3.9**
541	Professional, scientific, & technical services	12	2 399	1 296	426	34	72.0	3.9
	CHARLTON TOWN, MA							
54	**Professional, scientific, & technical services**	**10**	**5 459**	**2 077**	**491**	**60**	**23.5**	**7.2**
541	Professional, scientific, & technical services	10	5 459	2 077	491	60	23.5	7.2
5413	Architectural, engineering, & related services	3	2 651	1 161	283	30	D	14.9
	CHELMSFORD TOWN, MA							
54	**Professional, scientific, & technical services**	**138**	**89 093**	**35 688**	**7 801**	**809**	**29.9**	**2.8**
541	Professional, scientific, & technical services	138	89 093	35 688	7 801	809	29.9	2.8
5411	Legal services	39	12 862	5 195	1 197	157	41.7	1.2
54111	Offices of lawyers	39	12 862	5 195	1 197	157	41.7	1.2
541110	Offices of lawyers	39	12 862	5 195	1 197	157	41.7	1.2
5411101	Offices of lawyers (except legal aid societies)	39	12 862	5 195	1 197	157	41.7	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	4 750	1 769	466	81	74.9	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	4 750	1 769	466	81	74.9	.9
541211	Offices of certified public accountants	13	3 601	1 346	335	50	68.1	–
5413	Architectural, engineering, & related services	18	17 709	7 505	1 733	183	14.0	.8
54133	Engineering services	10	8 712	3 179	771	74	19.7	–
541330	Engineering services	10	8 712	3 179	771	74	19.7	–
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	31	23 811	8 150	1 696	136	37.9	2.6
54151	Computer systems design & related services	31	23 811	8 150	1 696	136	37.9	2.6
541512	Computer systems design services	15	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	8	5 462	2 044	389	34	75.5	–
5416	Management, scientific, & technical consulting services	17	7 028	3 439	731	80	40.8	21.1
54161	Management consulting services	12	4 465	2 297	469	49	24.3	29.4
5417	Scientific research & development services	6	16 369	6 264	1 396	115	2.3	–
54171	R&D in the physical, engineering, & life sciences	6	16 369	6 264	1 396	115	2.3	–
541710	R&D in the physical, engineering, & life sciences	6	16 369	6 264	1 396	115	2.3	–
5418	Advertising & related services	1	D	D	D	a	D	D
	CHELSEA, MA							
54	**Professional, scientific, & technical services**	**34**	**37 581**	**14 593**	**3 066**	**342**	**7.5**	**62.6**
541	Professional, scientific, & technical services	34	37 581	14 593	3 066	342	7.5	62.6
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	9 455	3 904	929	67	.6	72.0
54161	Management consulting services	6	9 455	3 904	929	67	.6	72.0
541618	Other management consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	c	D	D
54186	Direct mail advertising	2	D	D	D	c	D	D
541860	Direct mail advertising	2	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHICOPEE, MA							
54	**Professional, scientific, & technical services**	**35**	**10 707**	**3 869**	**821**	**131**	**52.3**	**12.4**
541	Professional, scientific, & technical services	35	10 707	3 869	821	131	52.3	12.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 624	907	179	25	38.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 624	907	179	25	38.1	–
5418	Advertising & related services	5	D	D	D	a	D	D
	CLINTON TOWN, MA							
54	**Professional, scientific, & technical services**	**18**	**6 756**	**2 224**	**520**	**71**	**20.7**	**48.5**
541	Professional, scientific, & technical services	18	6 756	2 224	520	71	20.7	48.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	2 096	794	188	24	17.6	53.3
	CONCORD TOWN, MA							
54	**Professional, scientific, & technical services**	**180**	**151 652**	**66 688**	**14 095**	**1 147**	**21.3**	**8.7**
541	Professional, scientific, & technical services	180	151 652	66 688	14 095	1 147	21.3	8.7
5411	Legal services	17	4 676	2 256	441	61	20.8	.9
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 395	1 757	373	50	38.6	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 395	1 757	373	50	38.6	6.5
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	41 650	16 669	3 988	346	11.0	17.2
54133	Engineering services	16	37 869	15 367	3 700	314	8.1	16.6
541330	Engineering services	16	37 869	15 367	3 700	314	8.1	16.6
5414	Specialized design services	13	4 583	1 164	223	26	60.7	1.1
54141	Interior design services	10	3 523	939	167	20	67.4	1.5
541410	Interior design services	10	3 523	939	167	20	67.4	1.5
5415	Computer systems design & related services	43	41 949	19 831	4 685	397	10.7	10.9
54151	Computer systems design & related services	43	41 949	19 831	4 685	397	10.7	10.9
541511	Custom computer programming services	19	19 208	10 677	2 666	107	10.0	17.4
541512	Computer systems design services	16	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	12	17 560	7 240	1 734	254	4.1	3.4
5416	Management, scientific, & technical consulting services	49	43 437	20 489	3 441	171	25.9	1.2
54161	Management consulting services	43	41 273	19 590	3 246	148	23.5	1.2
541611	Administrative management & general management consulting service	18	22 183	12 488	2 066	60	23.7	1.0
541612	Human resources & executive search consulting services	13	3 850	1 877	406	33	51.4	4.8
541613	Marketing consulting services	7	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	6	5 318	2 303	556	60	46.8	–
5419	Other professional, scientific, & technical services	4	2 262	634	89	11	45.8	25.1
	DANVERS TOWN, MA							
54	**Professional, scientific, & technical services**	**99**	**80 331**	**34 289**	**7 785**	**785**	**22.0**	**31.7**
541	Professional, scientific, & technical services	99	80 331	34 289	7 785	785	22.0	31.7
5411	Legal services	30	23 839	12 538	2 613	269	17.8	41.5
54111	Offices of lawyers	27	D	D	D	c	D	D
541110	Offices of lawyers	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	c	D	D
54119	Other legal services	3	D	D	D	c	D	D
541199	All other legal services	2	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	4 455	1 554	392	53	58.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	4 455	1 554	392	53	58.5	–
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	12 454	5 413	1 132	141	39.6	24.0
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	3	1 897	628	177	32	55.0	45.0
54143	Graphic design services	3	1 897	628	177	32	55.0	45.0
541430	Graphic design services	3	1 897	628	177	32	55.0	45.0
5415	Computer systems design & related services	14	20 483	7 798	1 970	155	6.8	42.1
54151	Computer systems design & related services	14	20 483	7 798	1 970	155	6.8	42.1
541511	Custom computer programming services	5	15 133	6 032	1 604	122	.7	57.0
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	13	6 653	3 042	727	56	33.4	1.7
54161	Management consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	5	5 703	1 382	331	42	12.6	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DARTMOUTH TOWN, MA							
54	**Professional, scientific, & technical services**	**38**	**9 467**	**2 218**	**462**	**73**	**32.7**	**9.6**
541	Professional, scientific, & technical services	38	9 467	2 218	462	73	32.7	9.6
	DEDHAM TOWN, MA							
54	**Professional, scientific, & technical services**	**104**	**52 351**	**26 208**	**5 550**	**453**	**43.0**	**10.5**
541	Professional, scientific, & technical services	104	52 351	26 208	5 550	453	43.0	10.5
5411	Legal services	42	10 876	3 495	793	99	72.7	4.7
54111	Offices of lawyers	39	9 770	3 048	691	86	76.4	–
541110	Offices of lawyers	39	9 770	3 048	691	86	76.4	–
5411101	Offices of lawyers (except legal aid societies)	39	9 770	3 048	691	86	76.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	7 819	3 621	756	75	40.8	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	7 819	3 621	756	75	40.8	9.8
541211	Offices of certified public accountants	17	7 421	3 505	720	64	40.3	7.6
5415	Computer systems design & related services	16	22 652	12 922	2 452	194	39.1	4.6
54151	Computer systems design & related services	16	22 652	12 922	2 452	194	39.1	4.6
541512	Computer systems design services	9	11 168	6 659	1 065	94	12.5	9.4
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
541519	Other computer related services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	4 104	2 280	493	30	34.5	37.8
54161	Management consulting services	6	D	D	D	b	D	D
541612	Human resources & executive search consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	4	3 519	2 466	780	20	–	36.7
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	DENNIS TOWN, MA							
54	**Professional, scientific, & technical services**	**35**	**8 647**	**3 662**	**846**	**104**	**58.4**	**14.3**
541	Professional, scientific, & technical services	35	8 647	3 662	846	104	58.4	14.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 612	704	279	16	7.5	50.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 612	704	279	16	7.5	50.5
5414	Specialized design services	2	D	D	D	b	D	D
	DRACUT TOWN, MA							
54	**Professional, scientific, & technical services**	**39**	**23 861**	**7 276**	**1 479**	**161**	**32.1**	**29.7**
541	Professional, scientific, & technical services	39	23 861	7 276	1 479	161	32.1	29.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 154	687	191	45	44.2	26.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 154	687	191	45	44.2	26.0
5415	Computer systems design & related services	8	9 599	2 717	354	26	40.1	59.8
54151	Computer systems design & related services	8	9 599	2 717	354	26	40.1	59.8
541512	Computer systems design services	4	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	8	10 110	3 207	796	65	14.5	4.4
54169	Other scientific & technical consulting services	1	D	D	D	b	D	D
541690	Other scientific & technical consulting services	1	D	D	D	b	D	D
	DUXBURY TOWN, MA							
54	**Professional, scientific, & technical services**	**50**	**39 908**	**11 018**	**2 300**	**212**	**37.9**	**1.8**
541	Professional, scientific, & technical services	50	39 908	11 018	2 300	212	37.9	1.8
5413	Architectural, engineering, & related services	9	2 554	784	161	22	100.0	–
5415	Computer systems design & related services	10	5 067	1 566	297	32	88.8	9.4
54151	Computer systems design & related services	10	5 067	1 566	297	32	88.8	9.4
5416	Management, scientific, & technical consulting services	15	8 187	2 896	536	54	75.8	.3
54161	Management consulting services	13	D	D	D	b	D	D
541613	Marketing consulting services	5	D	D	D	a	D	D
5417	Scientific research & development services	1	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
	EAST BRIDGEWATER TOWN, MA							
54	**Professional, scientific, & technical services**	**13**	**2 419**	**532**	**80**	**13**	**89.5**	**10.5**
541	Professional, scientific, & technical services	13	2 419	532	80	13	89.5	10.5
	EASTHAMPTON TOWN, MA							
54	**Professional, scientific, & technical services**	**15**	**1 808**	**398**	**82**	**25**	**86.7**	**1.6**
541	Professional, scientific, & technical services	15	1 808	398	82	25	86.7	1.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EAST LONGMEADOW TOWN, MA							
54	**Professional, scientific, & technical services**	**43**	**18 663**	**7 260**	**1 539**	**205**	**42.5**	**5.3**
541	Professional, scientific, & technical services	43	18 663	7 260	1 539	205	42.5	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 189	1 682	352	45	57.6	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 189	1 682	352	45	57.6	.1
5413	Architectural, engineering, & related services	11	5 733	2 910	573	79	67.3	4.7
5415	Computer systems design & related services	4	4 203	751	162	23	20.6	–
54151	Computer systems design & related services	4	4 203	751	162	23	20.6	–
5418	Advertising & related services	2	D	D	D	a	D	D
	EASTON TOWN, MA							
54	**Professional, scientific, & technical services**	**61**	**54 320**	**12 761**	**2 559**	**616**	**17.7**	**1.5**
541	Professional, scientific, & technical services	61	54 320	12 761	2 559	616	17.7	1.5
5411	Legal services	15	7 821	4 217	769	89	15.8	1.6
54111	Offices of lawyers	15	7 821	4 217	769	89	15.8	1.6
541110	Offices of lawyers	15	7 821	4 217	769	89	15.8	1.6
5411101	Offices of lawyers (except legal aid societies)	15	7 821	4 217	769	89	15.8	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	4 262	1 361	322	40	70.6	1.2
5414	Specialized design services	5	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	10	8 611	2 653	546	95	31.4	.3
54161	Management consulting services	10	8 611	2 653	546	95	31.4	.3
541618	Other management consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	e	D	D
54185	Display advertising	1	D	D	D	e	D	D
541850	Display advertising	1	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
	EVERETT, MA							
54	**Professional, scientific, & technical services**	**29**	**16 282**	**7 414**	**1 563**	**251**	**26.8**	**6.7**
541	Professional, scientific, & technical services	29	16 282	7 414	1 563	251	26.8	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 256	455	110	22	92.2	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 256	455	110	22	92.2	7.8
5418	Advertising & related services	5	D	D	D	c	D	D
	FAIRHAVEN TOWN, MA							
54	**Professional, scientific, & technical services**	**16**	**7 215**	**2 823**	**852**	**316**	**56.5**	**–**
541	Professional, scientific, & technical services	16	7 215	2 823	852	316	56.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 730	916	406	242	33.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 730	916	406	242	33.1	–
541213	Tax return preparation services	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
	FALL RIVER, MA							
54	**Professional, scientific, & technical services**	**145**	**48 231**	**16 717**	**3 602**	**586**	**42.5**	**17.3**
541	Professional, scientific, & technical services	145	48 231	16 717	3 602	586	42.5	17.3
5411	Legal services	77	21 641	7 387	1 493	237	54.7	11.1
54111	Offices of lawyers	77	21 641	7 387	1 493	237	54.7	11.1
541110	Offices of lawyers	77	21 641	7 387	1 493	237	54.7	11.1
5411101	Offices of lawyers (except legal aid societies)	77	21 641	7 387	1 493	237	54.7	11.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	8 693	3 930	823	139	34.1	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	8 693	3 930	823	139	34.1	4.7
541211	Offices of certified public accountants	17	6 932	3 160	613	77	23.3	3.9
5413	Architectural, engineering, & related services	8	6 786	3 058	754	62	8.0	78.8
5418	Advertising & related services	5	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FALMOUTH TOWN, MA							
54	**Professional, scientific, & technical services**	**84**	**24 292**	**7 943**	**1 593**	**282**	**65.6**	**4.2**
541	Professional, scientific, & technical services	84	24 292	7 943	1 593	282	65.6	4.2
5411	Legal services	26	5 020	1 505	275	55	74.5	3.4
54111	Offices of lawyers	26	5 020	1 505	275	55	74.5	3.4
541110	Offices of lawyers	26	5 020	1 505	275	55	74.5	3.4
5411101	Offices of lawyers (except legal aid societies)	26	5 020	1 505	275	55	74.5	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 574	786	194	64	83.7	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 574	786	194	64	83.7	7.0
5413	Architectural, engineering, & related services	16	3 371	1 345	256	47	69.2	7.3
5416	Management, scientific, & technical consulting services	13	8 462	2 649	535	49	42.2	1.5
54161	Management consulting services	9	D	D	D	a	D	D
54162	Environmental consulting services	3	5 097	1 399	299	36	D	–
541620	Environmental consulting services	3	5 097	1 399	299	36	D	–
	FITCHBURG, MA							
54	**Professional, scientific, & technical services**	**67**	**19 067**	**6 905**	**1 503**	**259**	**45.4**	**4.0**
541	Professional, scientific, & technical services	67	19 067	6 905	1 503	259	45.4	4.0
5411	Legal services	31	8 622	2 936	642	112	42.8	6.7
54111	Offices of lawyers	30	D	D	D	c	D	D
541110	Offices of lawyers	30	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 408	1 261	254	45	57.2	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 408	1 261	254	45	57.2	4.4
	FOXBOROUGH TOWN, MA							
54	**Professional, scientific, & technical services**	**65**	**50 724**	**21 649**	**4 692**	**444**	**25.0**	**2.7**
541	Professional, scientific, & technical services	65	50 724	21 649	4 692	444	25.0	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 632	1 447	291	34	34.4	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 632	1 447	291	34	34.4	1.3
5413	Architectural, engineering, & related services	13	20 402	9 501	2 131	200	25.9	–
54133	Engineering services	12	D	D	D	c	D	D
541330	Engineering services	12	D	D	D	c	D	D
5415	Computer systems design & related services	14	18 510	7 634	1 623	107	5.9	4.3
54151	Computer systems design & related services	14	18 510	7 634	1 623	107	5.9	4.3
541511	Custom computer programming services	6	D	D	D	b	D	D
541512	Computer systems design services	6	9 336	3 499	714	47	8.6	5.3
5418	Advertising & related services	4	1 759	536	103	13	43.7	3.5
	FRAMINGHAM TOWN, MA							
54	**Professional, scientific, & technical services**	**308**	**520 920**	**166 558**	**35 275**	**3 158**	**12.6**	**4.5**
541	Professional, scientific, & technical services	308	520 920	166 558	35 275	3 158	12.6	4.5
5411	Legal services	79	27 205	8 257	1 824	262	30.5	6.9
54111	Offices of lawyers	77	D	D	D	c	D	D
541110	Offices of lawyers	77	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	77	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	14 207	6 922	1 788	409	41.0	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	14 207	6 922	1 788	409	41.0	11.3
541211	Offices of certified public accountants	28	10 436	5 441	1 216	117	48.0	15.4
541213	Tax return preparation services	4	3 057	1 292	517	282	3.5	–
5413	Architectural, engineering, & related services	40	247 664	49 436	10 311	753	5.3	2.1
54131	Architectural services	7	D	D	D	c	D	D
541310	Architectural services	7	D	D	D	c	D	D
54133	Engineering services	29	D	D	D	e	D	D
541330	Engineering services	29	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5414	Specialized design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	52	58 140	29 934	6 263	719	36.3	2.1
54151	Computer systems design & related services	52	58 140	29 934	6 263	719	36.3	2.1
541511	Custom computer programming services	27	39 888	23 591	4 436	602	21.6	3.0
541512	Computer systems design services	20	13 885	3 666	824	71	87.5	.2
541519	Other computer related services	5	4 367	2 677	1 003	46	8.1	–
5416	Management, scientific, & technical consulting services	53	39 839	18 003	3 163	185	24.3	6.9
54161	Management consulting services	48	38 670	17 474	3 037	174	22.0	7.1
541611	Administrative management & general management consulting service	20	21 492	8 630	1 444	72	11.2	12.8
541612	Human resources & executive search consulting services	16	9 738	6 125	1 118	61	40.7	–
5416123	Human resources & personnel management consulting	8	3 933	1 951	600	36	93.2	–
541613	Marketing consulting services	8	6 679	2 548	457	37	22.2	–
5417	Scientific research & development services	8	36 547	12 341	2 415	143	2.8	9.7
54171	R&D in the physical, engineering, & life sciences	8	36 547	12 341	2 415	143	2.8	9.7
541710	R&D in the physical, engineering, & life sciences	8	36 547	12 341	2 415	143	2.8	9.7
5417102	Research & development in the life sciences	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FRAMINGHAM TOWN, MA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	24	33 241	12 873	2 475	272	11.5	17.6
54189	Other services related to advertising	7	15 974	7 475	1 291	142	10.8	–
541890	Other services related to advertising	7	15 974	7 475	1 291	142	10.8	–
5418909	All other advertising	3	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	e	D	D
54191	Marketing research & public opinion polling	4	D	D	D	e	D	D
541910	Marketing research & public opinion polling	4	D	D	D	e	D	D
	FRANKLIN, MA							
54	**Professional, scientific, & technical services**	**71**	**35 167**	**10 566**	**2 055**	**281**	**43.6**	**12.3**
541	Professional, scientific, & technical services	71	35 167	10 566	2 055	281	43.6	12.3
5411	Legal services	13	6 820	1 509	288	43	57.7	3.7
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 837	990	257	48	52.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 837	990	257	48	52.0	–
5413	Architectural, engineering, & related services	14	8 816	3 001	638	71	21.0	37.3
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	GARDNER, MA							
54	**Professional, scientific, & technical services**	**22**	**6 380**	**2 352**	**429**	**54**	**40.7**	**40.7**
541	Professional, scientific, & technical services	22	6 380	2 352	429	54	40.7	40.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	1 369	639	161	17	D	44.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	1 369	639	161	17	D	44.6
	GLOUCESTER, MA							
54	**Professional, scientific, & technical services**	**69**	**26 180**	**9 507**	**2 180**	**215**	**33.9**	**4.7**
541	Professional, scientific, & technical services	69	26 180	9 507	2 180	215	33.9	4.7
5411	Legal services	20	4 865	1 393	270	47	75.6	8.0
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 130	1 042	228	30	62.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 130	1 042	228	30	62.4	–
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	2 951	1 035	242	27	74.5	1.7
5417	Scientific research & development services	1	D	D	D	b	D	D
	GRAFTON TOWN, MA							
54	**Professional, scientific, & technical services**	**20**	**6 058**	**3 109**	**696**	**67**	**62.8**	**9.7**
541	Professional, scientific, & technical services	20	6 058	3 109	696	67	62.8	9.7
	GREENFIELD TOWN, MA							
54	**Professional, scientific, & technical services**	**54**	**19 789**	**5 843**	**1 306**	**212**	**67.7**	**9.5**
541	Professional, scientific, & technical services	54	19 789	5 843	1 306	212	67.7	9.5
5411	Legal services	23	5 359	1 755	360	69	65.9	6.5
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	6 566	1 625	371	43	77.3	4.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HANOVER TOWN, MA							
54	**Professional, scientific, & technical services**	**46**	**23 650**	**10 428**	**2 280**	**262**	**43.0**	**2.3**
541	Professional, scientific, & technical services	46	23 650	10 428	2 280	262	43.0	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 282	582	122	12	38.5	14.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 282	582	122	12	38.5	14.4
5413	Architectural, engineering, & related services	12	8 183	4 374	967	127	29.5	4.5
5415	Computer systems design & related services	7	3 727	1 575	303	23	70.6	–
54151	Computer systems design & related services	7	3 727	1 575	303	23	70.6	–
5416	Management, scientific, & technical consulting services	4	5 541	2 086	467	36	30.5	–
54161	Management consulting services	4	5 541	2 086	467	36	30.5	–
5418	Advertising & related services	3	1 778	591	143	16	D	–
	HARVARD TOWN, MA							
54	**Professional, scientific, & technical services**	**52**	**22 802**	**8 231**	**1 532**	**164**	**46.1**	**6.2**
541	Professional, scientific, & technical services	52	22 802	8 231	1 532	164	46.1	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	16	7 636	2 670	556	59	54.4	3.6
5414	Specialized design services	3	2 770	254	28	12	D	–
54143	Graphic design services	3	2 770	254	28	12	D	–
541430	Graphic design services	3	2 770	254	28	12	D	–
5415	Computer systems design & related services	13	4 249	2 201	456	29	83.0	4.2
54151	Computer systems design & related services	13	4 249	2 201	456	29	83.0	4.2
5416	Management, scientific, & technical consulting services	9	5 959	2 315	315	36	15.5	.8
54161	Management consulting services	6	D	D	D	a	D	D
	HARWICH TOWN, MA							
54	**Professional, scientific, & technical services**	**23**	**3 560**	**835**	**171**	**39**	**82.0**	**3.4**
541	Professional, scientific, & technical services	23	3 560	835	171	39	82.0	3.4
	HAVERHILL, MA							
54	**Professional, scientific, & technical services**	**99**	**45 356**	**18 990**	**4 379**	**631**	**51.4**	**3.0**
541	Professional, scientific, & technical services	99	45 356	18 990	4 379	631	51.4	3.0
5411	Legal services	33	11 138	3 912	939	143	46.6	2.7
54111	Offices of lawyers	33	11 138	3 912	939	143	46.6	2.7
541110	Offices of lawyers	33	11 138	3 912	939	143	46.6	2.7
5411101	Offices of lawyers (except legal aid societies)	33	11 138	3 912	939	143	46.6	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	8 960	5 015	1 198	202	38.0	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	8 960	5 015	1 198	202	38.0	2.2
541211	Offices of certified public accountants	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services	22	11 410	4 660	964	143	75.6	1.4
54137	Surveying & mapping (except geophysical) services	4	2 290	1 323	331	62	7.5	–
541370	Surveying & mapping (except geophysical) services	4	2 290	1 323	331	62	7.5	–
5415	Computer systems design & related services	13	5 662	3 265	789	56	31.3	12.4
54151	Computer systems design & related services	13	5 662	3 265	789	56	31.3	12.4
5418	Advertising & related services	6	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
	HINGHAM TOWN, MA							
54	**Professional, scientific, & technical services**	**111**	**48 837**	**18 771**	**3 451**	**377**	**30.7**	**12.8**
541	Professional, scientific, & technical services	111	48 837	18 771	3 451	377	30.7	12.8
5411	Legal services	25	15 431	5 434	1 262	129	9.5	5.4
54111	Offices of lawyers	24	D	D	D	c	D	D
541110	Offices of lawyers	24	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	5 331	2 505	488	68	43.0	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	5 331	2 505	488	68	43.0	6.5
541211	Offices of certified public accountants	17	4 512	2 134	401	47	34.8	5.7
5413	Architectural, engineering, & related services	20	11 680	4 514	561	63	32.2	33.5
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
5415	Computer systems design & related services	16	4 523	1 464	273	24	73.8	9.3
54151	Computer systems design & related services	16	4 523	1 464	273	24	73.8	9.3
5416	Management, scientific, & technical consulting services	21	8 990	4 329	769	78	38.5	8.3
54161	Management consulting services	15	7 240	3 360	509	54	29.4	10.3
541613	Marketing consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOLBROOK TOWN, MA							
54	**Professional, scientific, & technical services**	**14**	**6 055**	**1 870**	**478**	**71**	**49.9**	**.3**
541	Professional, scientific, & technical services	14	6 055	1 870	478	71	49.9	.3
5413	Architectural, engineering, & related services	4	2 643	969	248	29	42.7	–
5418	Advertising & related services	2	D	D	D	b	D	D
	HOLDEN TOWN, MA							
54	**Professional, scientific, & technical services**	**29**	**8 568**	**3 912**	**899**	**102**	**33.8**	**3.4**
541	Professional, scientific, & technical services	29	8 568	3 912	899	102	33.8	3.4
	HOLLISTON TOWN, MA							
54	**Professional, scientific, & technical services**	**64**	**45 864**	**18 291**	**4 157**	**593**	**21.6**	**13.9**
541	Professional, scientific, & technical services	64	45 864	18 291	4 157	593	21.6	13.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 166	581	137	19	43.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 166	581	137	19	43.1	–
5413	Architectural, engineering, & related services	10	8 030	2 590	625	72	33.8	9.8
5414	Specialized design services	8	1 680	440	110	12	21.0	1.3
54143	Graphic design services	8	1 680	440	110	12	21.0	1.3
541430	Graphic design services	8	1 680	440	110	12	21.0	1.3
5415	Computer systems design & related services	16	7 976	3 515	709	45	15.5	63.2
54151	Computer systems design & related services	16	7 976	3 515	709	45	15.5	63.2
541512	Computer systems design services	7	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	6	6 210	2 797	578	29	5.5	75.9
5418	Advertising & related services	11	22 542	9 380	2 245	307	13.6	2.2
54186	Direct mail advertising	3	D	D	D	e	D	D
541860	Direct mail advertising	3	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	4	1 483	294	84	117	30.9	–
54192	Photographic services	4	1 483	294	84	117	30.9	–
541921	Photographic studios, portrait	4	1 483	294	84	117	30.9	–
	HOLYOKE, MA							
54	**Professional, scientific, & technical services**	**51**	**25 386**	**9 093**	**1 959**	**459**	**23.3**	**5.1**
541	Professional, scientific, & technical services	51	25 386	9 093	1 959	459	23.3	5.1
5411	Legal services	14	6 501	1 244	280	50	16.0	3.9
54111	Offices of lawyers	14	6 501	1 244	280	50	16.0	3.9
541110	Offices of lawyers	14	6 501	1 244	280	50	16.0	3.9
5411101	Offices of lawyers (except legal aid societies)	14	6 501	1 244	280	50	16.0	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	8 710	4 158	882	270	9.0	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	8 710	4 158	882	270	9.0	1.5
541211	Offices of certified public accountants	5	6 528	3 223	444	59	5.6	–
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	3	1 825	934	200	23	100.0	–
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	4 896	1 522	300	62	16.9	–
54192	Photographic services	5	3 655	1 050	194	35	4.0	–
541921	Photographic studios, portrait	5	3 655	1 050	194	35	4.0	–
	HOPKINTON TOWN, MA							
54	**Professional, scientific, & technical services**	**51**	**61 677**	**25 316**	**5 792**	**471**	**11.0**	**3.3**
541	Professional, scientific, & technical services	51	61 677	25 316	5 792	471	11.0	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 052	552	94	9	47.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 052	552	94	9	47.7	–
5413	Architectural, engineering, & related services	9	13 568	6 082	1 177	103	9.8	–
54133	Engineering services	6	D	D	D	b	D	D
541330	Engineering services	6	D	D	D	b	D	D
5415	Computer systems design & related services	11	19 314	2 822	625	45	8.0	–
54151	Computer systems design & related services	11	19 314	2 822	625	45	8.0	–
541512	Computer systems design services	5	D	D	D	b	D	D
5415121	Computer systems integrators	3	D	D	D	b	D	D
5417	Scientific research & development services	4	20 366	13 898	3 673	286	2.1	8.1
54171	R&D in the physical, engineering, & life sciences	4	20 366	13 898	3 673	286	2.1	8.1
541710	R&D in the physical, engineering, & life sciences	4	20 366	13 898	3 673	286	2.1	8.1
5419	Other professional, scientific, & technical services	6	D	D	D	a	D	D
	HUDSON TOWN, MA							
54	**Professional, scientific, & technical services**	**38**	**30 314**	**16 780**	**3 661**	**305**	**13.7**	**6.3**
541	Professional, scientific, & technical services	38	30 314	16 780	3 661	305	13.7	6.3
5413	Architectural, engineering, & related services	11	4 972	2 114	461	59	20.8	5.0
5416	Management, scientific, & technical consulting services	7	9 706	7 763	1 463	86	6.0	–
54161	Management consulting services	5	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HULL TOWN, MA							
54	**Professional, scientific, & technical services**	**10**	**2 560**	**724**	**146**	**23**	**91.6**	**–**
541	Professional, scientific, & technical services	10	2 560	724	146	23	91.6	–
	IPSWICH TOWN, MA							
54	**Professional, scientific, & technical services**	**31**	**7 232**	**3 132**	**695**	**101**	**56.5**	**1.8**
541	Professional, scientific, & technical services	31	7 232	3 132	695	101	56.5	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 646	987	223	51	34.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 646	987	223	51	34.3	–
5413	Architectural, engineering, & related services	6	2 506	804	173	18	100.0	–
	KINGSTON TOWN, MA							
54	**Professional, scientific, & technical services**	**21**	**3 145**	**1 026**	**239**	**55**	**46.1**	**27.0**
541	Professional, scientific, & technical services	21	3 145	1 026	239	55	46.1	27.0
	LAWRENCE, MA							
54	**Professional, scientific, & technical services**	**63**	**23 858**	**8 970**	**2 010**	**424**	**42.1**	**16.4**
541	Professional, scientific, & technical services	63	23 858	8 970	2 010	424	42.1	16.4
5411	Legal services	33	8 939	2 307	588	91	52.4	1.5
54111	Offices of lawyers	33	8 939	2 307	588	91	52.4	1.5
541110	Offices of lawyers	33	8 939	2 307	588	91	52.4	1.5
5411101	Offices of lawyers (except legal aid societies)	33	8 939	2 307	588	91	52.4	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	3 427	1 807	641	243	6.9	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	3 427	1 807	641	243	6.9	15.0
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	3 841	2 015	375	46	100.0	–
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	9	3 183	1 289	210	22	18.9	54.4
	LEICESTER TOWN, MA							
54	**Professional, scientific, & technical services**	**4**	**403**	**151**	**44**	**9**	**77.7**	**22.3**
	LEOMINSTER, MA							
54	**Professional, scientific, & technical services**	**68**	**31 373**	**11 337**	**2 310**	**323**	**42.5**	**3.2**
541	Professional, scientific, & technical services	68	31 373	11 337	2 310	323	42.5	3.2
5411	Legal services	23	5 292	1 537	381	59	80.6	3.7
54111	Offices of lawyers	23	5 292	1 537	381	59	80.6	3.7
541110	Offices of lawyers	23	5 292	1 537	381	59	80.6	3.7
5411101	Offices of lawyers (except legal aid societies)	23	5 292	1 537	381	59	80.6	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 218	1 377	345	51	50.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 218	1 377	345	51	50.1	–
5413	Architectural, engineering, & related services	11	4 363	2 156	484	62	59.5	1.0
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	5	5 659	1 607	267	33	41.5	–
54151	Computer systems design & related services	5	5 659	1 607	267	33	41.5	–
541512	Computer systems design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	8	9 659	3 851	673	75	10.4	7.8
54161	Management consulting services	6	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEXINGTON TOWN, MA							
54	**Professional, scientific, & technical services**	**273**	**416 021**	**201 494**	**43 371**	**3 452**	**12.1**	**12.9**
541	Professional, scientific, & technical services	273	416 021	201 494	43 371	3 452	12.1	12.9
5411	Legal services	39	22 297	10 705	2 189	180	18.4	3.8
54111	Offices of lawyers	39	22 297	10 705	2 189	180	18.4	3.8
541110	Offices of lawyers	39	22 297	10 705	2 189	180	18.4	3.8
5411101	Offices of lawyers (except legal aid societies)	39	22 297	10 705	2 189	180	18.4	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	7 386	3 102	723	85	59.4	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	7 386	3 102	723	85	59.4	6.5
541211	Offices of certified public accountants	15	6 044	2 658	612	69	53.6	7.9
5413	Architectural, engineering, & related services	34	44 683	20 376	4 839	421	20.2	27.1
54133	Engineering services	27	41 806	19 092	4 464	397	17.7	29.0
541330	Engineering services	27	41 806	19 092	4 464	397	17.7	29.0
5414	Specialized design services	6	10 985	3 231	808	54	8.6	.4
54142	Industrial design services	2	D	D	D	b	D	D
541420	Industrial design services	2	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	a	D	D
5415	Computer systems design & related services	63	75 205	38 524	8 334	545	10.7	28.3
54151	Computer systems design & related services	63	75 205	38 524	8 334	545	10.7	28.3
541511	Custom computer programming services	34	46 154	28 053	6 506	389	4.7	11.4
541512	Computer systems design services	22	26 825	9 361	1 637	133	15.1	58.9
5415121	Computer systems integrators	5	18 941	5 938	1 020	85	1.0	66.9
5415122	Computer systems consultants (except systems integrators)	17	7 884	3 423	617	48	49.1	39.5
5416	Management, scientific, & technical consulting services	79	163 655	82 510	15 830	1 327	13.4	2.1
54161	Management consulting services	68	D	D	D	f	D	D
541611	Administrative management & general management consulting service	32	60 211	32 129	4 649	289	11.5	2.7
541612	Human resources & executive search consulting services	20	40 104	24 636	4 769	322	7.6	–
5416122	Executive placement services	11	21 397	14 570	2 597	119	11.3	–
5416123	Human resources & personnel management consulting	9	18 707	10 066	2 172	203	3.3	.1
541613	Marketing consulting services	13	15 572	6 075	1 635	112	70.7	10.4
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	a	D	D
54169	Other scientific & technical consulting services	10	D	D	D	f	D	D
541690	Other scientific & technical consulting services	10	D	D	D	f	D	D
5417	Scientific research & development services	19	81 862	38 916	9 654	764	1.1	19.0
54171	R&D in the physical, engineering, & life sciences	18	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	18	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	10	D	D	D	c	D	D
5417102	Research & development in the life sciences	8	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	e	D	D
5418	Advertising & related services	7	9 368	3 895	944	72	5.6	–
	LONGMEADOW TOWN, MA							
54	**Professional, scientific, & technical services**	**21**	**7 764**	**3 723**	**670**	**61**	**50.8**	**4.2**
541	Professional, scientific, & technical services	21	7 764	3 723	670	61	50.8	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	LOWELL, MA							
54	**Professional, scientific, & technical services**	**144**	**138 179**	**48 302**	**11 091**	**1 389**	**16.2**	**60.2**
541	Professional, scientific, & technical services	144	138 179	48 302	11 091	1 389	16.2	60.2
5411	Legal services	84	23 723	8 486	2 115	256	52.2	8.1
54111	Offices of lawyers	81	D	D	D	e	D	D
541110	Offices of lawyers	81	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	81	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 135	2 062	455	72	37.3	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 135	2 062	455	72	37.3	5.4
5413	Architectural, engineering, & related services	10	2 237	993	236	29	73.6	–
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	15	32 828	17 368	3 865	289	15.7	54.0
54151	Computer systems design & related services	15	32 828	17 368	3 865	289	15.7	54.0
541511	Custom computer programming services	5	D	D	D	b	D	D
541512	Computer systems design services	9	D	D	D	c	D	D
5415121	Computer systems integrators	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	12	66 460	16 040	3 599	655	1.0	93.8
54161	Management consulting services	8	D	D	D	f	D	D
541611	Administrative management & general management consulting service	6	D	D	D	f	D	D
54169	Other scientific & technical consulting services	2	D	D	D	c	D	D
541690	Other scientific & technical consulting services	2	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LUDLOW TOWN, MA							
54	**Professional, scientific, & technical services**	**25**	**11 692**	**3 664**	**825**	**138**	**62.7**	**4.1**
541	Professional, scientific, & technical services	25	11 692	3 664	825	138	62.7	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 129	468	113	29	79.0	21.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 129	468	113	29	79.0	21.0
5413	Architectural, engineering, & related services	4	5 028	1 191	228	27	100.0	–
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
	LYNN, MA							
54	**Professional, scientific, & technical services**	**80**	**18 917**	**7 011**	**1 611**	**233**	**43.4**	**8.7**
541	Professional, scientific, & technical services	80	18 917	7 011	1 611	233	43.4	8.7
5411	Legal services	44	11 666	3 874	911	135	37.7	7.7
54111	Offices of lawyers	43	D	D	D	c	D	D
541110	Offices of lawyers	43	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 423	415	96	29	80.4	19.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 423	415	96	29	80.4	19.6
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
	LYNNFIELD TOWN, MA							
54	**Professional, scientific, & technical services**	**72**	**43 544**	**21 879**	**4 833**	**402**	**26.1**	**5.3**
541	Professional, scientific, & technical services	72	43 544	21 879	4 833	402	26.1	5.3
5411	Legal services	18	5 362	1 473	327	59	36.4	.1
54111	Offices of lawyers	18	5 362	1 473	327	59	36.4	.1
541110	Offices of lawyers	18	5 362	1 473	327	59	36.4	.1
5411101	Offices of lawyers (except legal aid societies)	18	5 362	1 473	327	59	36.4	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	12 776	4 859	683	121	9.3	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	12 776	4 859	683	121	9.3	4.5
5413	Architectural, engineering, & related services	7	4 456	1 563	376	26	88.2	–
5415	Computer systems design & related services	11	10 801	8 849	2 246	90	6.0	5.6
54151	Computer systems design & related services	11	10 801	8 849	2 246	90	6.0	5.6
541511	Custom computer programming services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	7 655	4 105	970	85	40.1	1.5
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	MALDEN, MA							
54	**Professional, scientific, & technical services**	**71**	**29 450**	**12 702**	**3 056**	**715**	**22.6**	**27.5**
541	Professional, scientific, & technical services	71	29 450	12 702	3 056	715	22.6	27.5
5411	Legal services	30	8 678	3 648	894	95	27.6	7.6
54111	Offices of lawyers	30	8 678	3 648	894	95	27.6	7.6
541110	Offices of lawyers	30	8 678	3 648	894	95	27.6	7.6
5411101	Offices of lawyers (except legal aid societies)	30	8 678	3 648	894	95	27.6	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	9 046	4 899	1 480	481	9.5	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	9 046	4 899	1 480	481	9.5	1.1
541213	Tax return preparation services	2	D	D	D	e	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	2 181	952	223	53	6.1	88.7
5415	Computer systems design & related services	15	7 671	2 707	366	67	34.7	57.3
54151	Computer systems design & related services	15	7 671	2 707	366	67	34.7	57.3
541512	Computer systems design services	10	6 524	2 166	328	65	36.4	57.0
	MANSFIELD TOWN, MA							
54	**Professional, scientific, & technical services**	**44**	**28 999**	**10 575**	**2 389**	**219**	**29.8**	**3.7**
541	Professional, scientific, & technical services	44	28 999	10 575	2 389	219	29.8	3.7
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5415	Computer systems design & related services	12	5 429	1 713	332	23	82.3	–
54151	Computer systems design & related services	12	5 429	1 713	332	23	82.3	–
5416	Management, scientific, & technical consulting services	6	D	D	D	b	D	D
54161	Management consulting services	6	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARBLEHEAD TOWN, MA							
54	**Professional, scientific, & technical services**	**87**	**38 395**	**13 017**	**3 119**	**292**	**57.8**	**16.0**
541	Professional, scientific, & technical services	87	38 395	13 017	3 119	292	57.8	16.0
5411	Legal services	12	4 145	1 148	300	37	43.5	–
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 146	900	212	31	72.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 146	900	212	31	72.0	–
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	5 382	2 308	505	55	86.8	13.2
5414	Specialized design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	17	5 949	1 744	327	34	54.0	4.0
54151	Computer systems design & related services	17	5 949	1 744	327	34	54.0	4.0
5416	Management, scientific, & technical consulting services	21	9 276	3 277	765	52	91.2	1.3
54161	Management consulting services	18	8 867	3 068	715	48	90.8	1.4
541618	Other management consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	6	5 318	1 390	312	24	22.3	5.6
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	MARLBOROUGH, MA							
54	**Professional, scientific, & technical services**	**138**	**338 397**	**125 502**	**29 332**	**2 020**	**7.9**	**5.0**
541	Professional, scientific, & technical services	138	338 397	125 502	29 332	2 020	7.9	5.0
5411	Legal services	24	7 325	2 021	451	74	50.1	6.6
54111	Offices of lawyers	24	7 325	2 021	451	74	50.1	6.6
541110	Offices of lawyers	24	7 325	2 021	451	74	50.1	6.6
5411101	Offices of lawyers (except legal aid societies)	24	7 325	2 021	451	74	50.1	6.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 745	1 070	254	43	42.1	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 745	1 070	254	43	42.1	8.1
5413	Architectural, engineering, & related services	15	22 875	7 149	1 625	145	10.1	19.9
54133	Engineering services	12	20 812	6 351	1 442	123	1.9	21.2
541330	Engineering services	12	20 812	6 351	1 442	123	1.9	21.2
5415	Computer systems design & related services	40	203 451	74 756	17 389	1 142	1.9	3.9
54151	Computer systems design & related services	40	203 451	74 756	17 389	1 142	1.9	3.9
541511	Custom computer programming services	15	D	D	D	e	D	D
541512	Computer systems design services	22	126 006	46 881	11 490	721	2.8	3.1
5415121	Computer systems integrators	10	114 868	42 359	10 406	633	2.5	–
5415122	Computer systems consultants (except systems integrators)	12	11 138	4 522	1 084	88	6.8	35.5
5416	Management, scientific, & technical consulting services	25	61 423	19 181	4 093	319	16.0	5.0
54161	Management consulting services	22	59 921	18 733	3 980	306	14.4	4.8
541611	Administrative management & general management consulting service	9	37 699	12 519	2 816	214	.8	6.4
541612	Human resources & executive search consulting services	8	9 821	3 644	540	40	46.8	–
5416123	Human resources & personnel management consulting	7	D	D	D	b	D	D
541613	Marketing consulting services	4	D	D	D	b	D	D
5417	Scientific research & development services	8	35 507	19 940	5 197	258	8.5	.9
54171	R&D in the physical, engineering, & life sciences	8	35 507	19 940	5 197	258	8.5	.9
541710	R&D in the physical, engineering, & life sciences	8	35 507	19 940	5 197	258	8.5	.9
5417101	R&D in the physical & engineering sciences	6	D	D	D	c	D	D
5417102	Research & development in the life sciences	2	D	D	D	c	D	D
5418	Advertising & related services	5	2 946	573	130	10	52.8	9.7
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	MARSHFIELD TOWN, MA							
54	**Professional, scientific, & technical services**	**54**	**18 842**	**7 421**	**1 622**	**160**	**38.4**	**15.3**
541	Professional, scientific, & technical services	54	18 842	7 421	1 622	160	38.4	15.3
5411	Legal services	14	4 526	1 003	231	40	31.4	41.2
54111	Offices of lawyers	14	4 526	1 003	231	40	31.4	41.2
541110	Offices of lawyers	14	4 526	1 003	231	40	31.4	41.2
5411101	Offices of lawyers (except legal aid societies)	14	4 526	1 003	231	40	31.4	41.2
5413	Architectural, engineering, & related services	10	6 585	3 457	711	55	19.0	.4
5418	Advertising & related services	5	1 388	237	52	12	71.0	–
	MAYNARD TOWN, MA							
54	**Professional, scientific, & technical services**	**24**	**10 715**	**4 169**	**711**	**70**	**45.9**	**2.4**
541	Professional, scientific, & technical services	24	10 715	4 169	711	70	45.9	2.4
5413	Architectural, engineering, & related services	4	1 499	418	21	4	47.4	–
5418	Advertising & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MEDFIELD TOWN, MA							
54	**Professional, scientific, & technical services**	**42**	**13 471**	**6 204**	**1 224**	**140**	**78.1**	**6.1**
541	Professional, scientific, & technical services	42	13 471	6 204	1 224	140	78.1	6.1
5413	Architectural, engineering, & related services	6	2 816	2 008	418	45	78.0	–
5415	Computer systems design & related services	6	4 021	1 553	330	26	92.0	–
54151	Computer systems design & related services	6	4 021	1 553	330	26	92.0	–
5416	Management, scientific, & technical consulting services	9	3 916	1 778	279	24	72.3	4.4
54161	Management consulting services	6	D	D	D	a	D	D
	MEDFORD, MA							
54	**Professional, scientific, & technical services**	**85**	**52 326**	**20 248**	**4 112**	**429**	**28.1**	**8.3**
541	Professional, scientific, & technical services	85	52 326	20 248	4 112	429	28.1	8.3
5411	Legal services	24	6 149	1 685	381	70	38.7	29.6
54111	Offices of lawyers	24	6 149	1 685	381	70	38.7	29.6
541110	Offices of lawyers	24	6 149	1 685	381	70	38.7	29.6
5411101	Offices of lawyers (except legal aid societies)	24	6 149	1 685	381	70	38.7	29.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 471	947	212	31	76.2	18.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 471	947	212	31	76.2	18.1
5413	Architectural, engineering, & related services	10	7 677	3 642	928	96	33.7	2.8
5415	Computer systems design & related services	17	11 656	4 690	1 045	89	35.4	–
54151	Computer systems design & related services	17	11 656	4 690	1 045	89	35.4	–
541512	Computer systems design services	10	6 797	1 190	301	28	43.5	–
5417	Scientific research & development services	3	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	b	D	D
5417102	Research & development in the life sciences	3	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
	MEDWAY TOWN, MA							
54	**Professional, scientific, & technical services**	**28**	**7 284**	**2 684**	**498**	**84**	**45.4**	**5.0**
541	Professional, scientific, & technical services	28	7 284	2 684	498	84	45.4	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 218	527	130	18	44.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 218	527	130	18	44.2	–
5414	Specialized design services	2	D	D	D	b	D	D
	MELROSE, MA							
54	**Professional, scientific, & technical services**	**76**	**29 892**	**11 887**	**2 391**	**336**	**35.6**	**12.4**
541	Professional, scientific, & technical services	76	29 892	11 887	2 391	336	35.6	12.4
5411	Legal services	20	6 810	2 146	492	67	42.5	10.4
54111	Offices of lawyers	20	6 810	2 146	492	67	42.5	10.4
541110	Offices of lawyers	20	6 810	2 146	492	67	42.5	10.4
5411101	Offices of lawyers (except legal aid societies)	20	6 810	2 146	492	67	42.5	10.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 417	1 964	310	57	23.5	29.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 417	1 964	310	57	23.5	29.2
5413	Architectural, engineering, & related services	14	4 685	2 023	479	63	59.1	12.4
5415	Computer systems design & related services	15	9 427	3 496	673	73	17.9	6.1
54151	Computer systems design & related services	15	9 427	3 496	673	73	17.9	6.1
541512	Computer systems design services	10	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	METHUEN, MA							
54	**Professional, scientific, & technical services**	**51**	**18 009**	**6 249**	**1 279**	**170**	**58.4**	**5.7**
541	Professional, scientific, & technical services	51	18 009	6 249	1 279	170	58.4	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 488	606	134	26	87.8	12.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 488	606	134	26	87.8	12.2
5413	Architectural, engineering, & related services	15	7 438	2 566	522	68	81.8	1.0
5414	Specialized design services	2	D	D	D	a	D	D
	MIDDLEBOROUGH TOWN, MA							
54	**Professional, scientific, & technical services**	**28**	**15 114**	**6 129**	**1 436**	**159**	**38.2**	**22.3**
541	Professional, scientific, & technical services	28	15 114	6 129	1 436	159	38.2	22.3
5413	Architectural, engineering, & related services	10	8 434	3 785	867	93	57.3	17.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MILFORD TOWN, MA							
54	**Professional, scientific, & technical services**	**75**	**46 766**	**15 939**	**3 731**	**376**	**29.5**	**9.6**
541	Professional, scientific, & technical services	75	46 766	15 939	3 731	376	29.5	9.6
5411	Legal services	26	7 619	2 545	622	90	29.0	11.2
54111	Offices of lawyers	26	7 619	2 545	622	90	29.0	11.2
541110	Offices of lawyers	26	7 619	2 545	622	90	29.0	11.2
5411101	Offices of lawyers (except legal aid societies)	26	7 619	2 545	622	90	29.0	11.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 097	1 689	329	43	7.7	46.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 097	1 689	329	43	7.7	46.8
5413	Architectural, engineering, & related services	10	7 309	3 044	654	67	42.9	30.0
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5415	Computer systems design & related services	11	6 869	2 828	730	43	76.4	–
54151	Computer systems design & related services	11	6 869	2 828	730	43	76.4	–
5416	Management, scientific, & technical consulting services	8	6 373	1 766	447	54	31.4	–
54161	Management consulting services	7	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	b	D	D
	MILLBURY TOWN, MA							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	c	D	D
5415	Computer systems design & related services	2	D	D	D	c	D	D
54151	Computer systems design & related services	2	D	D	D	c	D	D
541519	Other computer related services	1	D	D	D	c	D	D
	MILTON TOWN, MA							
54	**Professional, scientific, & technical services**	**49**	**17 676**	**7 599**	**1 549**	**219**	**54.9**	**26.2**
541	Professional, scientific, & technical services	49	17 676	7 599	1 549	219	54.9	26.2
5411	Legal services	20	5 922	1 908	398	57	62.6	8.8
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	5 178	2 810	684	54	16.4	72.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	5 178	2 810	684	54	16.4	72.6
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	NATICK TOWN, MA							
54	**Professional, scientific, & technical services**	**169**	**199 943**	**77 005**	**16 794**	**1 819**	**16.4**	**15.3**
541	Professional, scientific, & technical services	169	199 943	77 005	16 794	1 819	16.4	15.3
5411	Legal services	20	10 534	3 892	864	99	29.3	2.1
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	5 161	1 810	387	57	98.2	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	5 161	1 810	387	57	98.2	1.8
541211	Offices of certified public accountants	15	4 060	1 405	298	42	97.8	2.2
5413	Architectural, engineering, & related services	27	39 887	14 759	3 472	284	25.3	2.7
54133	Engineering services	21	35 924	13 402	3 186	255	25.7	3.0
541330	Engineering services	21	35 924	13 402	3 186	255	25.7	3.0
5414	Specialized design services	6	D	D	D	b	D	D
54141	Interior design services	3	D	D	D	b	D	D
541410	Interior design services	3	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	32	59 572	20 644	3 937	248	4.9	39.7
54151	Computer systems design & related services	32	59 572	20 644	3 937	248	4.9	39.7
541511	Custom computer programming services	16	30 859	13 862	2 929	141	1.8	.5
541512	Computer systems design services	12	27 561	6 245	916	98	8.4	84.7
5415121	Computer systems integrators	5	25 097	5 293	719	77	–	92.4
5416	Management, scientific, & technical consulting services	32	18 347	8 118	1 667	147	25.0	5.0
54161	Management consulting services	28	17 468	7 610	1 573	138	22.5	4.0
541611	Administrative management & general management consulting service	11	10 126	4 468	915	85	7.7	2.3
541613	Marketing consulting services	7	D	D	D	b	D	D
5417	Scientific research & development services	7	22 893	11 757	3 037	274	2.3	5.6
54171	R&D in the physical, engineering, & life sciences	7	22 893	11 757	3 037	274	2.3	5.6
541710	R&D in the physical, engineering, & life sciences	7	22 893	11 757	3 037	274	2.3	5.6
5417102	Research & development in the life sciences	6	D	D	D	e	D	D
5418	Advertising & related services	14	16 414	7 681	1 529	135	24.9	17.8
5419	Other professional, scientific, & technical services	9	D	D	D	f	D	D
54193	Translation & interpretation services	2	D	D	D	e	D	D
541930	Translation & interpretation services	2	D	D	D	e	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEEDHAM TOWN, MA							
54	**Professional, scientific, & technical services**	**204**	**198 521**	**73 593**	**13 979**	**1 388**	**26.8**	**3.1**
541	Professional, scientific, & technical services	204	198 521	73 593	13 979	1 388	26.8	3.1
5411	Legal services	28	9 601	2 349	527	83	74.7	14.4
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	20 977	11 070	2 271	205	16.3	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	20 977	11 070	2 271	205	16.3	1.7
541211	Offices of certified public accountants	29	19 690	10 711	2 193	191	10.9	1.8
541219	Other accounting services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	25	19 299	5 788	1 244	101	35.9	.3
54133	Engineering services	15	17 006	4 979	1 091	82	29.8	–
541330	Engineering services	15	17 006	4 979	1 091	82	29.8	–
5414	Specialized design services	12	3 451	985	236	21	45.2	6.5
54143	Graphic design services	7	2 483	780	184	15	32.6	.3
541430	Graphic design services	7	2 483	780	184	15	32.6	.3
5415	Computer systems design & related services	40	69 993	32 389	5 540	437	14.7	2.6
54151	Computer systems design & related services	40	69 993	32 389	5 540	437	14.7	2.6
541511	Custom computer programming services	16	24 519	16 437	1 961	130	8.3	7.3
541512	Computer systems design services	17	43 122	14 716	3 303	284	16.6	–
5415121	Computer systems integrators	7	36 384	11 445	2 583	224	2.9	–
5415122	Computer systems consultants (except systems integrators)	10	6 738	3 271	720	60	90.4	–
5416	Management, scientific, & technical consulting services	41	46 015	10 869	2 371	369	47.1	3.3
54161	Management consulting services	36	43 238	9 648	2 162	350	49.3	3.5
541613	Marketing consulting services	9	34 940	6 607	1 501	303	46.5	.1
5417	Scientific research & development services	7	8 643	5 060	653	75	3.4	6.7
5418	Advertising & related services	11	19 448	4 855	1 090	82	4.1	.8
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	a	D	D
	NEW BEDFORD, MA							
54	**Professional, scientific, & technical services**	**165**	**49 011**	**19 131**	**4 222**	**653**	**49.2**	**7.2**
541	Professional, scientific, & technical services	165	49 011	19 131	4 222	653	49.2	7.2
5411	Legal services	90	26 498	9 751	2 088	306	42.6	5.5
54111	Offices of lawyers	90	26 498	9 751	2 088	306	42.6	5.5
541110	Offices of lawyers	90	26 498	9 751	2 088	306	42.6	5.5
5411101	Offices of lawyers (except legal aid societies)	90	26 498	9 751	2 088	306	42.6	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	9 963	4 683	1 062	158	37.4	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	9 963	4 683	1 062	158	37.4	8.4
541211	Offices of certified public accountants	12	7 128	3 435	735	95	16.8	8.6
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	6 710	2 389	552	75	87.5	7.2
5418	Advertising & related services	5	1 645	492	114	38	85.3	–
	NEWBURYPORT, MA							
54	**Professional, scientific, & technical services**	**79**	**26 272**	**11 536**	**2 400**	**282**	**52.9**	**3.5**
541	Professional, scientific, & technical services	79	26 272	11 536	2 400	282	52.9	3.5
5411	Legal services	19	4 726	1 626	341	56	59.9	10.8
54111	Offices of lawyers	19	4 726	1 626	341	56	59.9	10.8
541110	Offices of lawyers	19	4 726	1 626	341	56	59.9	10.8
5411101	Offices of lawyers (except legal aid societies)	19	4 726	1 626	341	56	59.9	10.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 285	976	231	38	91.0	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 285	976	231	38	91.0	9.0
5413	Architectural, engineering, & related services	12	6 160	2 925	689	80	42.0	–
5416	Management, scientific, & technical consulting services	16	8 117	4 200	804	56	39.0	.2
54161	Management consulting services	12	6 992	3 991	751	47	29.5	.2
5418	Advertising & related services	5	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEWTON, MA							
54	**Professional, scientific, & technical services**	**540**	**451 713**	**209 031**	**42 384**	**4 235**	**25.2**	**8.0**
541	Professional, scientific, & technical services	540	451 713	209 031	42 384	4 235	25.2	8.0
5411	Legal services	108	39 095	14 208	3 104	427	43.0	8.2
54111	Offices of lawyers	107	D	D	D	e	D	D
541110	Offices of lawyers	107	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	107	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	54	34 723	20 929	4 569	748	37.5	20.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	54	34 723	20 929	4 569	748	37.5	20.5
541211	Offices of certified public accountants	33	20 255	10 241	1 984	179	41.2	.8
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	59	62 882	30 073	6 472	597	25.3	2.4
54131	Architectural services	26	24 798	10 722	1 850	236	20.6	2.0
541310	Architectural services	26	24 798	10 722	1 850	236	20.6	2.0
54133	Engineering services	29	36 873	18 701	4 484	343	29.2	2.2
541330	Engineering services	29	36 873	18 701	4 484	343	29.2	2.2
5414	Specialized design services	27	23 011	5 072	1 036	137	27.1	–
54141	Interior design services	10	D	D	D	a	D	D
541410	Interior design services	10	D	D	D	a	D	D
54142	Industrial design services	2	D	D	D	b	D	D
541420	Industrial design services	2	D	D	D	b	D	D
54143	Graphic design services	14	7 445	2 549	581	46	46.8	–
541430	Graphic design services	14	7 445	2 549	581	46	46.8	–
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	101	135 691	74 945	14 588	1 247	10.0	9.1
54151	Computer systems design & related services	101	135 691	74 945	14 588	1 247	10.0	9.1
541511	Custom computer programming services	48	50 664	15 779	3 158	325	8.2	1.8
541512	Computer systems design services	34	76 709	54 887	10 489	852	6.9	12.8
5415121	Computer systems integrators	9	60 938	48 318	8 780	713	1.3	–
5415122	Computer systems consultants (except systems integrators)	25	15 771	6 569	1 709	139	28.6	62.1
541519	Other computer related services	19	8 318	4 279	941	70	49.5	19.0
5416	Management, scientific, & technical consulting services	114	72 472	27 788	5 396	465	34.7	13.7
54161	Management consulting services	91	67 350	25 249	4 934	424	32.5	14.1
541611	Administrative management & general management consulting service	47	17 917	9 109	1 809	161	58.8	12.0
541612	Human resources & executive search consulting services	20	13 468	7 028	1 415	133	37.1	3.2
5416123	Human resources & personnel management consulting	11	5 833	2 922	588	67	40.2	4.7
541613	Marketing consulting services	19	33 347	8 203	1 495	108	14.8	20.6
54169	Other scientific & technical consulting services	18	3 811	1 937	315	23	52.2	9.2
541690	Other scientific & technical consulting services	18	3 811	1 937	315	23	52.2	9.2
5417	Scientific research & development services	17	34 536	17 506	3 641	242	36.3	4.9
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	9	19 186	10 787	2 298	155	47.6	3.6
5417102	Research & development in the life sciences	7	D	D	D	b	D	D
5418	Advertising & related services	44	34 990	13 472	2 601	298	25.3	1.7
54181	Advertising agencies	16	11 677	5 519	1 164	140	25.3	2.6
541810	Advertising agencies	16	11 677	5 519	1 164	140	25.3	2.6
54183	Media buying services	3	9 102	4 141	621	58	–	–
541830	Media buying services	3	9 102	4 141	621	58	–	–
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5418903	Sign painting & lettering shop	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	16	14 313	5 038	977	74	12.8	–
54191	Marketing research & public opinion polling	7	11 754	4 473	852	55	9.0	–
541910	Marketing research & public opinion polling	7	11 754	4 473	852	55	9.0	–
54192	Photographic services	8	D	D	D	a	D	D
541921	Photographic studios, portrait	5	D	D	D	a	D	D
	NORFOLK TOWN, MA							
54	**Professional, scientific, & technical services**	**22**	**6 042**	**2 584**	**580**	**62**	**51.8**	**5.0**
541	Professional, scientific, & technical services	22	6 042	2 584	580	62	51.8	5.0
5413	Architectural, engineering, & related services	6	2 286	1 218	303	30	10.5	13.3
	NORTH ADAMS, MA							
54	**Professional, scientific, & technical services**	**22**	**9 372**	**4 009**	**735**	**108**	**75.3**	**4.8**
541	Professional, scientific, & technical services	22	9 372	4 009	735	108	75.3	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTHAMPTON, MA							
54	**Professional, scientific, & technical services**	**107**	**33 007**	**12 682**	**2 594**	**468**	**43.5**	**12.2**
541	Professional, scientific, & technical services	107	33 007	12 682	2 594	468	43.5	12.2
5411	Legal services	50	11 703	3 582	723	141	37.2	8.7
54111	Offices of lawyers	50	11 703	3 582	723	141	37.2	8.7
541110	Offices of lawyers	50	11 703	3 582	723	141	37.2	8.7
5411101	Offices of lawyers (except legal aid societies)	50	11 703	3 582	723	141	37.2	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	6 393	3 282	705	104	30.0	26.4
5414	Specialized design services	6	2 766	1 297	353	23	7.4	20.7
54143	Graphic design services	6	2 766	1 297	353	23	7.4	20.7
541430	Graphic design services	6	2 766	1 297	353	23	7.4	20.7
5416	Management, scientific, & technical consulting services	7	2 974	1 597	345	113	66.1	4.0
54161	Management consulting services	7	2 974	1 597	345	113	66.1	4.0
	NORTH ANDOVER TOWN, MA							
54	**Professional, scientific, & technical services**	**139**	**75 929**	**30 780**	**6 797**	**668**	**46.9**	**6.7**
541	Professional, scientific, & technical services	139	75 929	30 780	6 797	668	46.9	6.7
5411	Legal services	32	7 139	2 444	410	66	64.7	9.5
54111	Offices of lawyers	30	D	D	D	b	D	D
541110	Offices of lawyers	30	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	15 102	7 103	1 683	178	60.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	15 102	7 103	1 683	178	60.2	–
541211	Offices of certified public accountants	18	10 023	5 304	1 248	121	41.0	–
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	7 695	2 435	625	71	69.2	12.6
5415	Computer systems design & related services	34	21 489	10 265	2 160	170	26.4	6.4
54151	Computer systems design & related services	34	21 489	10 265	2 160	170	26.4	6.4
541511	Custom computer programming services	19	D	D	D	b	D	D
541512	Computer systems design services	14	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	10 797	4 846	1 187	100	27.2	4.1
54161	Management consulting services	16	D	D	D	b	D	D
541611	Administrative management & general management consulting service	8	6 657	3 111	707	41	18.6	–
5418	Advertising & related services	6	6 845	1 139	193	34	64.4	8.5
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	NORTH ATTLEBOROUGH TOWN, MA							
54	**Professional, scientific, & technical services**	**54**	**25 293**	**11 101**	**2 443**	**258**	**54.1**	**.7**
541	Professional, scientific, & technical services	54	25 293	11 101	2 443	258	54.1	.7
5413	Architectural, engineering, & related services	14	11 354	6 143	1 487	139	48.4	–
54133	Engineering services	12	D	D	D	c	D	D
541330	Engineering services	12	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	5	5 816	2 630	518	43	32.8	–
54169	Other scientific & technical consulting services	2	D	D	D	b	D	D
541690	Other scientific & technical consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	NORTHBOROUGH TOWN, MA							
54	**Professional, scientific, & technical services**	**61**	**31 404**	**12 906**	**2 628**	**268**	**43.4**	**4.7**
541	Professional, scientific, & technical services	61	31 404	12 906	2 628	268	43.4	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	895	403	111	20	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	895	403	111	20	100.0	–
5413	Architectural, engineering, & related services	14	8 857	3 758	646	67	21.6	16.5
5415	Computer systems design & related services	15	10 470	4 792	1 130	122	17.4	–
54151	Computer systems design & related services	15	10 470	4 792	1 130	122	17.4	–
541511	Custom computer programming services	6	8 699	3 871	965	93	4.0	–
5416	Management, scientific, & technical consulting services	17	7 561	2 955	534	29	78.2	–
54161	Management consulting services	14	5 836	2 296	426	21	71.7	–
	NORTHBRIDGE TOWN, MA							
54	**Professional, scientific, & technical services**	**18**	**3 343**	**1 083**	**243**	**53**	**73.7**	**6.6**
541	Professional, scientific, & technical services	18	3 343	1 083	243	53	73.7	6.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTH READING TOWN, MA							
54	**Professional, scientific, & technical services**	**43**	**24 588**	**10 092**	**2 662**	**318**	**26.0**	**4.7**
541	Professional, scientific, & technical services	43	24 588	10 092	2 662	318	26.0	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	942	250	54	18	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	942	250	54	18	100.0	–
5414	Specialized design services	5	2 376	590	136	15	19.4	–
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	c	D	D
54186	Direct mail advertising	3	D	D	D	c	D	D
541860	Direct mail advertising	3	D	D	D	c	D	D
	NORTON TOWN, MA							
54	**Professional, scientific, & technical services**	**14**	**6 163**	**2 696**	**566**	**93**	**18.0**	**22.7**
541	Professional, scientific, & technical services	14	6 163	2 696	566	93	18.0	22.7
5413	Architectural, engineering, & related services	5	4 037	1 828	393	71	12.8	31.5
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
	NORWOOD TOWN, MA							
54	**Professional, scientific, & technical services**	**122**	**162 956**	**78 327**	**18 196**	**1 473**	**16.1**	**8.0**
541	Professional, scientific, & technical services	122	162 956	78 327	18 196	1 473	16.1	8.0
5411	Legal services	24	D	D	D	b	D	D
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	12 999	7 080	1 612	175	24.5	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	12 999	7 080	1 612	175	24.5	7.2
541211	Offices of certified public accountants	17	9 772	5 272	1 146	107	30.9	9.6
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	34 465	18 176	3 605	315	25.3	5.2
54133	Engineering services	13	33 447	17 667	3 493	301	25.3	5.3
541330	Engineering services	13	33 447	17 667	3 493	301	25.3	5.3
5414	Specialized design services	6	D	D	D	b	D	D
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	b	D	D
5415	Computer systems design & related services	21	19 814	8 891	2 564	165	11.1	5.3
54151	Computer systems design & related services	21	19 814	8 891	2 564	165	11.1	5.3
541512	Computer systems design services	9	16 256	6 987	2 192	125	4.9	1.6
5416	Management, scientific, & technical consulting services	16	25 668	20 913	5 004	376	8.9	8.4
54161	Management consulting services	11	D	D	D	c	D	D
541611	Administrative management & general management consulting service	6	12 571	10 997	2 434	189	2.9	–
54162	Environmental consulting services	3	D	D	D	c	D	D
541620	Environmental consulting services	3	D	D	D	c	D	D
5417	Scientific research & development services	6	12 026	6 938	1 740	113	20.4	27.8
5418	Advertising & related services	9	35 178	9 493	2 197	174	10.3	10.1
54189	Other services related to advertising	4	D	D	D	c	D	D
541890	Other services related to advertising	4	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	c	D	D
	OXFORD TOWN, MA							
54	**Professional, scientific, & technical services**	**16**	**2 870**	**1 277**	**266**	**33**	**97.4**	**2.0**
541	Professional, scientific, & technical services	16	2 870	1 277	266	33	97.4	2.0
5413	Architectural, engineering, & related services	5	1 415	744	157	15	98.8	–
	PALMER TOWN, MA							
54	**Professional, scientific, & technical services**	**16**	**2 451**	**585**	**127**	**27**	**59.4**	**23.8**
541	Professional, scientific, & technical services	16	2 451	585	127	27	59.4	23.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PEABODY, MA							
54	**Professional, scientific, & technical services**	**114**	**85 566**	**35 310**	**7 978**	**836**	**29.3**	**18.8**
541	Professional, scientific, & technical services	114	85 566	35 310	7 978	836	29.3	18.8
5411	Legal services	33	12 549	3 571	562	117	49.7	4.2
54111	Offices of lawyers	32	D	D	D	c	D	D
541110	Offices of lawyers	32	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	32	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	8 275	4 035	967	107	38.2	13.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	8 275	4 035	967	107	38.2	13.8
541211	Offices of certified public accountants	15	6 501	3 328	814	66	28.0	13.3
541219	Other accounting services	10	1 448	489	99	27	80.9	19.1
5413	Architectural, engineering, & related services	13	22 147	9 806	2 006	224	16.3	.9
54133	Engineering services	8	20 328	8 977	1 867	204	9.2	.6
541330	Engineering services	8	20 328	8 977	1 867	204	9.2	.6
5415	Computer systems design & related services	12	11 242	6 777	2 168	175	8.6	47.9
54151	Computer systems design & related services	12	11 242	6 777	2 168	175	8.6	47.9
541511	Custom computer programming services	7	9 111	5 625	1 813	143	2.5	59.1
5416	Management, scientific, & technical consulting services	10	5 817	1 936	265	26	73.4	–
54161	Management consulting services	9	D	D	D	a	D	D
54169	Other scientific & technical consulting services	1	D	D	D	a	D	D
541690	Other scientific & technical consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	6	18 177	6 256	1 240	131	5.1	47.9
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	PEMBROKE TOWN, MA							
54	**Professional, scientific, & technical services**	**33**	**12 326**	**3 371**	**687**	**86**	**34.8**	**.7**
541	Professional, scientific, & technical services	33	12 326	3 371	687	86	34.8	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 376	661	182	25	59.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 376	661	182	25	59.6	–
5413	Architectural, engineering, & related services	4	1 612	245	51	11	100.0	–
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	PEPPERELL TOWN, MA							
54	**Professional, scientific, & technical services**	**11**	**2 488**	**1 240**	**235**	**36**	**87.3**	**–**
541	Professional, scientific, & technical services	11	2 488	1 240	235	36	87.3	–
	PITTSFIELD, MA							
54	**Professional, scientific, & technical services**	**112**	**70 057**	**30 308**	**5 791**	**821**	**36.1**	**11.2**
541	Professional, scientific, & technical services	112	70 057	30 308	5 791	821	36.1	11.2
5411	Legal services	51	18 664	8 948	1 427	219	30.8	7.3
54111	Offices of lawyers	51	18 664	8 948	1 427	219	30.8	7.3
541110	Offices of lawyers	51	18 664	8 948	1 427	219	30.8	7.3
5411101	Offices of lawyers (except legal aid societies)	51	18 664	8 948	1 427	219	30.8	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	6 993	3 274	840	161	39.4	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	6 993	3 274	840	161	39.4	3.6
541211	Offices of certified public accountants	13	D	D	D	b	D	D
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	D	D	D	c	D	D
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5415	Computer systems design & related services	7	9 787	4 489	657	122	40.7	41.3
54151	Computer systems design & related services	7	9 787	4 489	657	122	40.7	41.3
541512	Computer systems design services	4	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PLYMOUTH TOWN, MA							
54	**Professional, scientific, & technical services**	**101**	**32 905**	**11 712**	**2 159**	**333**	**45.8**	**6.7**
541	Professional, scientific, & technical services	101	32 905	11 712	2 159	333	45.8	6.7
5411	Legal services	32	10 048	3 983	640	95	39.0	5.5
54111	Offices of lawyers	28	9 192	3 777	596	85	33.8	5.5
541110	Offices of lawyers	28	9 192	3 777	596	85	33.8	5.5
5411101	Offices of lawyers (except legal aid societies)	28	9 192	3 777	596	85	33.8	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 089	1 344	306	64	52.2	35.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 089	1 344	306	64	52.2	35.6
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	4 765	1 946	387	64	86.2	–
5415	Computer systems design & related services	11	6 487	1 757	290	24	17.8	5.3
54151	Computer systems design & related services	11	6 487	1 757	290	24	17.8	5.3
5416	Management, scientific, & technical consulting services	9	4 081	1 458	326	40	57.6	–
5418	Advertising & related services	11	3 371	1 075	180	32	27.9	5.8
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	QUINCY, MA							
54	**Professional, scientific, & technical services**	**222**	**209 477**	**84 580**	**19 193**	**1 972**	**19.8**	**4.6**
541	Professional, scientific, & technical services	222	209 477	84 580	19 193	1 972	19.8	4.6
5411	Legal services	102	41 313	16 561	3 383	416	39.2	8.3
54111	Offices of lawyers	102	41 313	16 561	3 383	416	39.2	8.3
541110	Offices of lawyers	102	41 313	16 561	3 383	416	39.2	8.3
5411101	Offices of lawyers (except legal aid societies)	102	41 313	16 561	3 383	416	39.2	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	12 707	7 103	1 676	196	34.4	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	12 707	7 103	1 676	196	34.4	2.0
541211	Offices of certified public accountants	19	9 309	5 358	1 248	84	34.0	1.5
541219	Other accounting services	10	2 992	1 543	404	94	38.1	3.4
5413	Architectural, engineering, & related services	29	24 101	13 126	2 963	309	63.2	17.5
54133	Engineering services	17	16 163	9 402	2 122	208	73.5	.9
541330	Engineering services	17	16 163	9 402	2 122	208	73.5	.9
5414	Specialized design services	6	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5414302	Commercial art	1	D	D	D	a	D	D
5415	Computer systems design & related services	22	53 239	20 081	4 015	392	3.8	.4
54151	Computer systems design & related services	22	53 239	20 081	4 015	392	3.8	.4
541512	Computer systems design services	10	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	16	11 796	6 076	1 464	177	8.0	10.9
54161	Management consulting services	15	D	D	D	c	D	D
541611	Administrative management & general management consulting service	7	D	D	D	b	D	D
541612	Human resources & executive search consulting services	4	3 746	1 802	439	119	1.4	14.1
5417	Scientific research & development services	3	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	2	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	2	D	D	D	e	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
	RANDOLPH TOWN, MA							
54	**Professional, scientific, & technical services**	**50**	**135 039**	**25 515**	**5 767**	**531**	**8.7**	**1.0**
541	Professional, scientific, & technical services	50	135 039	25 515	5 767	531	8.7	1.0
5411	Legal services	14	6 552	2 960	674	77	22.0	1.7
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	b	D	D
5417102	Research & development in the life sciences	1	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	c	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418909	All other advertising	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RAYNHAM TOWN, MA							
54	**Professional, scientific, & technical services**	**26**	**18 516**	**6 642**	**1 449**	**189**	**36.2**	**34.6**
541	Professional, scientific, & technical services	26	18 516	6 642	1 449	189	36.2	34.6
5411	Legal services	6	4 927	2 477	559	61	4.4	73.3
54111	Offices of lawyers	6	4 927	2 477	559	61	4.4	73.3
541110	Offices of lawyers	6	4 927	2 477	559	61	4.4	73.3
5411101	Offices of lawyers (except legal aid societies)	6	4 927	2 477	559	61	4.4	73.3
5413	Architectural, engineering, & related services	6	3 992	1 693	388	52	41.2	–
5415	Computer systems design & related services	4	3 919	1 040	187	32	28.8	71.2
54151	Computer systems design & related services	4	3 919	1 040	187	32	28.8	71.2
5416	Management, scientific, & technical consulting services	3	3 520	733	116	14	100.0	–
	READING TOWN, MA							
54	**Professional, scientific, & technical services**	**63**	**92 842**	**56 294**	**14 869**	**922**	**20.4**	**4.9**
541	Professional, scientific, & technical services	63	92 842	56 294	14 869	922	20.4	4.9
5411	Legal services	9	4 034	1 427	347	44	38.8	3.6
54111	Offices of lawyers	9	4 034	1 427	347	44	38.8	3.6
541110	Offices of lawyers	9	4 034	1 427	347	44	38.8	3.6
5411101	Offices of lawyers (except legal aid societies)	9	4 034	1 427	347	44	38.8	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	a	D	D
5413	Architectural, engineering, & related services	10	10 251	6 682	1 707	120	15.0	1.1
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5415	Computer systems design & related services	14	69 754	45 674	12 279	651	18.3	1.5
54151	Computer systems design & related services	14	69 754	45 674	12 279	651	18.3	1.5
541512	Computer systems design services	8	D	D	D	f	D	D
5415121	Computer systems integrators	4	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	3 286	1 081	207	26	37.0	5.3
5418	Advertising & related services	4	3 681	1 072	242	57	13.5	83.3
	REVERE, MA							
54	**Professional, scientific, & technical services**	**35**	**10 141**	**3 685**	**760**	**102**	**65.3**	**3.3**
541	Professional, scientific, & technical services	35	10 141	3 685	760	102	65.3	3.3
5411	Legal services	14	5 990	2 516	573	69	53.5	2.1
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	a	D	D
	ROCKLAND TOWN, MA							
54	**Professional, scientific, & technical services**	**37**	**21 034**	**9 847**	**2 107**	**198**	**48.9**	**3.9**
541	Professional, scientific, & technical services	37	21 034	9 847	2 107	198	48.9	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
541211	Offices of certified public accountants	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	5 640	2 786	595	63	98.3	1.7
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	SALEM, MA							
54	**Professional, scientific, & technical services**	**154**	**46 301**	**15 360**	**3 296**	**511**	**49.3**	**5.6**
541	Professional, scientific, & technical services	154	46 301	15 360	3 296	511	49.3	5.6
5411	Legal services	80	24 890	7 357	1 660	269	48.2	5.0
54111	Offices of lawyers	78	D	D	D	c	D	D
541110	Offices of lawyers	78	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	78	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	3 774	1 663	390	60	52.0	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	3 774	1 663	390	60	52.0	1.5
5413	Architectural, engineering, & related services	16	4 072	1 790	321	57	67.0	10.2
5414	Specialized design services	4	2 097	707	111	28	75.3	5.7
5416	Management, scientific, & technical consulting services	14	7 378	2 535	530	56	30.5	2.2
54161	Management consulting services	9	5 024	1 518	340	37	29.1	3.3
5419	Other professional, scientific, & technical services	7	1 662	526	135	19	52.0	8.3
54192	Photographic services	7	1 662	526	135	19	52.0	8.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SANDWICH TOWN, MA							
54	**Professional, scientific, & technical services**	**40**	**9 316**	**3 354**	**800**	**101**	**62.2**	**7.0**
541	Professional, scientific, & technical services	40	9 316	3 354	800	101	62.2	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	3 001	1 134	315	31	51.8	11.5
	SAUGUS TOWN, MA							
54	**Professional, scientific, & technical services**	**44**	**21 428**	**8 981**	**3 109**	**633**	**24.4**	**42.2**
541	Professional, scientific, & technical services	44	21 428	8 981	3 109	633	24.4	42.2
5411	Legal services	13	3 515	1 147	269	41	50.4	4.9
54111	Offices of lawyers	13	3 515	1 147	269	41	50.4	4.9
541110	Offices of lawyers	13	3 515	1 147	269	41	50.4	4.9
5411101	Offices of lawyers (except legal aid societies)	13	3 515	1 147	269	41	50.4	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	4 232	1 937	664	230	29.3	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	4 232	1 937	664	230	29.3	3.6
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	9 969	4 271	1 804	285	18.7	76.1
54161	Management consulting services	4	D	D	D	e	D	D
541611	Administrative management & general management consulting service	3	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	SCITUATE TOWN, MA							
54	**Professional, scientific, & technical services**	**43**	**9 519**	**3 335**	**791**	**104**	**46.1**	**14.7**
541	Professional, scientific, & technical services	43	9 519	3 335	791	104	46.1	14.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 221	652	162	17	19.4	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 221	652	162	17	19.4	17.0
5418	Advertising & related services	5	2 129	489	125	12	–	26.4
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	SEEKONK TOWN, MA							
54	**Professional, scientific, & technical services**	**23**	**8 377**	**2 146**	**402**	**87**	**50.2**	**45.8**
541	Professional, scientific, & technical services	23	8 377	2 146	402	87	50.2	45.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	879	279	75	14	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	879	279	75	14	100.0	–
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
	SHARON TOWN, MA							
54	**Professional, scientific, & technical services**	**82**	**36 511**	**15 386**	**2 578**	**312**	**35.3**	**11.8**
541	Professional, scientific, & technical services	82	36 511	15 386	2 578	312	35.3	11.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 835	1 173	289	59	50.9	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 835	1 173	289	59	50.9	9.0
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	1 890	489	100	14	91.7	3.0
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	25	17 202	7 947	1 343	117	22.2	15.7
54151	Computer systems design & related services	25	17 202	7 947	1 343	117	22.2	15.7
541511	Custom computer programming services	10	9 845	4 690	762	64	4.7	27.4
541512	Computer systems design services	12	5 573	2 939	538	51	57.4	–
5415122	Computer systems consultants (except systems integrators)	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	5 280	2 548	178	53	41.0	8.3
54161	Management consulting services	16	4 170	1 952	146	46	48.7	10.2
5418	Advertising & related services	5	1 575	654	108	18	13.0	31.3
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHREWSBURY TOWN, MA							
54	**Professional, scientific, & technical services**	**57**	**30 312**	**16 348**	**2 788**	**320**	**30.1**	**8.7**
541	Professional, scientific, & technical services	57	30 312	16 348	2 788	320	30.1	8.7
5413	Architectural, engineering, & related services	10	7 264	3 951	856	113	33.5	–
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	21	13 972	9 306	1 367	141	22.5	1.0
54151	Computer systems design & related services	21	13 972	9 306	1 367	141	22.5	1.0
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	2 890	889	76	8	86.0	2.6
	SOMERSET TOWN, MA							
54	**Professional, scientific, & technical services**	**19**	**5 235**	**1 489**	**337**	**73**	**33.6**	**1.7**
541	Professional, scientific, & technical services	19	5 235	1 489	337	73	33.6	1.7
	SOMERVILLE, MA							
54	**Professional, scientific, & technical services**	**140**	**94 813**	**33 625**	**6 961**	**776**	**30.6**	**8.7**
541	Professional, scientific, & technical services	140	94 813	33 625	6 961	776	30.6	8.7
5411	Legal services	42	9 266	2 175	552	89	78.2	5.4
54111	Offices of lawyers	42	9 266	2 175	552	89	78.2	5.4
541110	Offices of lawyers	42	9 266	2 175	552	89	78.2	5.4
5411101	Offices of lawyers (except legal aid societies)	42	9 266	2 175	552	89	78.2	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 038	300	67	18	81.7	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 038	300	67	18	81.7	8.8
5413	Architectural, engineering, & related services	33	45 045	18 064	3 390	349	21.4	2.5
54131	Architectural services	20	35 966	13 880	2 396	249	14.4	2.9
541310	Architectural services	20	35 966	13 880	2 396	249	14.4	2.9
54133	Engineering services	10	8 869	4 080	966	94	49.9	–
541330	Engineering services	10	8 869	4 080	966	94	49.9	–
5414	Specialized design services	13	9 158	3 774	769	97	56.2	1.0
54141	Interior design services	1	D	D	D	b	D	D
541410	Interior design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	21	11 180	3 988	825	86	37.7	49.1
54151	Computer systems design & related services	21	11 180	3 988	825	86	37.7	49.1
541519	Other computer related services	4	D	D	D	b	D	D
5417	Scientific research & development services	6	15 785	4 339	1 189	103	4.6	4.4
54171	R&D in the physical, engineering, & life sciences	6	15 785	4 339	1 189	103	4.6	4.4
541710	R&D in the physical, engineering, & life sciences	6	15 785	4 339	1 189	103	4.6	4.4
5419	Other professional, scientific, & technical services	8	D	D	D	a	D	D
	SOUTHBRIDGE TOWN, MA							
54	**Professional, scientific, & technical services**	**17**	**4 497**	**1 571**	**369**	**63**	**62.6**	**1.8**
541	Professional, scientific, & technical services	17	4 497	1 571	369	63	62.6	1.8
	SOUTH HADLEY TOWN, MA							
54	**Professional, scientific, & technical services**	**13**	**4 086**	**1 560**	**345**	**52**	**62.7**	**–**
541	Professional, scientific, & technical services	13	4 086	1 560	345	52	62.7	–
	SPENCER TOWN, MA							
54	**Professional, scientific, & technical services**	**11**	**2 855**	**1 063**	**250**	**42**	**87.3**	**.5**
541	Professional, scientific, & technical services	11	2 855	1 063	250	42	87.3	.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SPRINGFIELD, MA							
54	**Professional, scientific, & technical services**	**321**	**188 137**	**82 359**	**18 512**	**2 198**	**32.8**	**6.9**
541	Professional, scientific, & technical services	321	188 137	82 359	18 512	2 198	32.8	6.9
5411	Legal services	204	107 532	47 471	10 832	1 133	25.6	3.9
54111	Offices of lawyers	201	D	D	D	g	D	D
541110	Offices of lawyers	201	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	201	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	21 273	8 663	2 359	482	20.9	11.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	21 273	8 663	2 359	482	20.9	11.8
541211	Offices of certified public accountants	19	16 376	6 005	1 565	216	19.3	1.3
541213	Tax return preparation services	6	D	D	D	c	D	D
5413	Architectural, engineering, & related services	24	22 268	10 719	2 318	219	27.6	15.8
54133	Engineering services	15	16 942	8 598	1 737	152	33.0	16.2
541330	Engineering services	15	16 942	8 598	1 737	152	33.0	16.2
5415	Computer systems design & related services	13	23 160	11 263	2 113	188	71.7	.2
54151	Computer systems design & related services	13	23 160	11 263	2 113	188	71.7	.2
541511	Custom computer programming services	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	15	2 941	1 121	200	31	56.9	18.5
5418	Advertising & related services	18	7 126	2 098	452	93	49.0	15.4
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
	STONEHAM TOWN, MA							
54	**Professional, scientific, & technical services**	**73**	**142 874**	**66 570**	**15 620**	**1 256**	**9.1**	**8.8**
541	Professional, scientific, & technical services	73	142 874	66 570	15 620	1 256	9.1	8.8
5411	Legal services	15	4 319	1 882	390	55	33.7	3.8
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 465	1 031	252	33	45.8	23.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 465	1 031	252	33	45.8	23.5
5413	Architectural, engineering, & related services	15	13 690	6 783	1 532	158	43.9	.9
54133	Engineering services	11	9 092	3 855	903	79	55.8	1.4
541330	Engineering services	11	9 092	3 855	903	79	55.8	1.4
5415	Computer systems design & related services	18	85 427	51 053	11 947	857	3.4	13.6
54151	Computer systems design & related services	18	85 427	51 053	11 947	857	3.4	13.6
541511	Custom computer programming services	9	77 681	49 394	11 565	822	.4	13.2
541512	Computer systems design services	6	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	c	D	D
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D
	STOUGHTON TOWN, MA							
54	**Professional, scientific, & technical services**	**74**	**45 558**	**18 503**	**4 235**	**406**	**30.4**	**11.9**
541	Professional, scientific, & technical services	74	45 558	18 503	4 235	406	30.4	11.9
5411	Legal services	22	4 140	1 615	293	41	68.5	6.9
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 814	2 339	554	70	70.3	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 814	2 339	554	70	70.3	9.8
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	D	D	D	c	D	D
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	8	5 521	1 080	302	132	31.3	68.7
54161	Management consulting services	6	D	D	D	c	D	D
	SUDBURY TOWN, MA							
54	**Professional, scientific, & technical services**	**102**	**39 937**	**19 087**	**3 638**	**317**	**52.9**	**6.2**
541	Professional, scientific, & technical services	102	39 937	19 087	3 638	317	52.9	6.2
5413	Architectural, engineering, & related services	19	7 150	3 155	667	70	95.7	1.5
5415	Computer systems design & related services	33	16 965	9 540	1 605	140	27.7	4.3
54151	Computer systems design & related services	33	16 965	9 540	1 605	140	27.7	4.3
541512	Computer systems design services	19	11 588	7 216	1 188	86	23.8	6.2
5415122	Computer systems consultants (except systems integrators)	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	10 121	4 396	872	58	48.8	15.9
54161	Management consulting services	26	D	D	D	b	D	D
5418	Advertising & related services	4	2 621	835	218	14	90.5	–
	SWAMPSCOTT TOWN, MA							
54	**Professional, scientific, & technical services**	**23**	**4 823**	**1 829**	**366**	**56**	**73.1**	**7.1**
541	Professional, scientific, & technical services	23	4 823	1 829	366	56	73.1	7.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SWANSEA TOWN, MA							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
	TAUNTON, MA							
54	**Professional, scientific, & technical services**	**80**	**31 385**	**13 341**	**3 498**	**591**	**40.4**	**8.4**
541	Professional, scientific, & technical services	80	31 385	13 341	3 498	591	40.4	8.4
5411	Legal services	35	15 577	7 639	1 988	161	27.8	6.9
54111	Offices of lawyers	35	15 577	7 639	1 988	161	27.8	6.9
541110	Offices of lawyers	35	15 577	7 639	1 988	161	27.8	6.9
5411101	Offices of lawyers (except legal aid societies)	35	15 577	7 639	1 988	161	27.8	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 643	1 140	512	241	11.0	27.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 643	1 140	512	241	11.0	27.1
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	3 889	1 901	433	63	18.4	16.8
	TEWKSBURY TOWN, MA							
54	**Professional, scientific, & technical services**	**64**	**490 603**	**199 531**	**51 074**	**5 346**	**15.0**	**1.6**
541	Professional, scientific, & technical services	64	490 603	199 531	51 074	5 346	15.0	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	5 035	2 642	595	63	19.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	5 035	2 642	595	63	19.5	–
541211	Offices of certified public accountants	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	78 439	57 533	12 801	2 654	85.2	5.3
54133	Engineering services	5	D	D	D	h	D	D
541330	Engineering services	5	D	D	D	h	D	D
5415	Computer systems design & related services	19	364 085	129 041	35 855	2 298	1.0	.1
54151	Computer systems design & related services	19	364 085	129 041	35 855	2 298	1.0	.1
541511	Custom computer programming services	9	D	D	D	b	D	D
541512	Computer systems design services	6	D	D	D	g	D	D
5415121	Computer systems integrators	2	D	D	D	g	D	D
541513	Computer facilities management services	2	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	7	35 520	7 466	1 228	257	.4	3.3
54161	Management consulting services	5	D	D	D	c	D	D
541613	Marketing consulting services	3	D	D	D	c	D	D
	UXBRIDGE TOWN, MA							
54	**Professional, scientific, & technical services**	**15**	**7 207**	**2 506**	**496**	**55**	**77.3**	**2.0**
541	Professional, scientific, & technical services	15	7 207	2 506	496	55	77.3	2.0
5413	Architectural, engineering, & related services	4	4 677	1 715	288	33	78.6	–
	WAKEFIELD TOWN, MA							
54	**Professional, scientific, & technical services**	**120**	**221 294**	**91 411**	**21 367**	**1 514**	**13.3**	**4.7**
541	Professional, scientific, & technical services	120	221 294	91 411	21 367	1 514	13.3	4.7
5411	Legal services	26	9 777	2 979	642	90	27.6	6.9
54111	Offices of lawyers	26	9 777	2 979	642	90	27.6	6.9
541110	Offices of lawyers	26	9 777	2 979	642	90	27.6	6.9
5411101	Offices of lawyers (except legal aid societies)	26	9 777	2 979	642	90	27.6	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	10 238	6 193	1 186	111	22.8	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	10 238	6 193	1 186	111	22.8	2.7
541211	Offices of certified public accountants	17	9 393	5 910	1 123	96	17.9	.9
5413	Architectural, engineering, & related services	18	84 394	31 019	7 999	503	5.7	.7
54133	Engineering services	14	82 966	30 467	7 853	488	4.7	.8
541330	Engineering services	14	82 966	30 467	7 853	488	4.7	.8
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	2	D	D	D	a	D	D
5415	Computer systems design & related services	21	69 322	32 230	6 432	443	22.0	–
54151	Computer systems design & related services	21	69 322	32 230	6 432	443	22.0	–
541511	Custom computer programming services	8	D	D	D	c	D	D
541512	Computer systems design services	10	35 480	16 231	3 334	217	39.1	–
5415121	Computer systems integrators	5	33 131	14 851	3 119	197	38.3	–
5416	Management, scientific, & technical consulting services	15	18 914	8 761	2 035	115	16.3	20.8
54161	Management consulting services	10	13 316	6 629	1 564	71	3.3	11.3
541612	Human resources & executive search consulting services	3	D	D	D	b	D	D
5417	Scientific research & development services	3	18 026	6 831	2 267	169	–	27.5
54171	R&D in the physical, engineering, & life sciences	3	18 026	6 831	2 267	169	–	27.5
541710	R&D in the physical, engineering, & life sciences	3	18 026	6 831	2 267	169	–	27.5
5417101	R&D in the physical & engineering sciences	3	18 026	6 831	2 267	169	–	27.5
5418	Advertising & related services	6	5 456	2 153	520	57	14.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WALPOLE TOWN, MA							
54	**Professional, scientific, & technical services**	**61**	**27 414**	**11 133**	**2 412**	**244**	**50.5**	**17.7**
541	Professional, scientific, & technical services	61	27 414	11 133	2 412	244	50.5	17.7
5411	Legal services	12	7 130	3 269	530	57	64.5	8.8
54111	Offices of lawyers	12	7 130	3 269	530	57	64.5	8.8
541110	Offices of lawyers	12	7 130	3 269	530	57	64.5	8.8
5411101	Offices of lawyers (except legal aid societies)	12	7 130	3 269	530	57	64.5	8.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 027	335	61	11	81.1	18.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 027	335	61	11	81.1	18.9
5413	Architectural, engineering, & related services	13	8 266	3 950	991	89	58.9	17.5
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	4	2 634	339	90	9	27.4	72.6
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	9	4 825	1 664	365	33	16.4	4.9
	WALTHAM, MA							
54	**Professional, scientific, & technical services**	**308**	**737 359**	**329 429**	**78 041**	**5 834**	**8.3**	**13.2**
541	Professional, scientific, & technical services	308	737 359	329 429	78 041	5 834	8.3	13.2
5411	Legal services	39	24 315	6 820	1 652	172	32.5	3.5
54111	Offices of lawyers	38	D	D	D	c	D	D
541110	Offices of lawyers	38	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	83 279	32 102	7 860	726	6.0	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	83 279	32 102	7 860	726	6.0	1.3
541211	Offices of certified public accountants	15	D	D	D	b	D	D
541214	Payroll services	2	D	D	D	f	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	41	90 742	38 765	9 929	676	13.1	5.6
54131	Architectural services	6	6 037	2 136	566	58	26.1	–
541310	Architectural services	6	6 037	2 136	566	58	26.1	–
54133	Engineering services	30	82 385	35 853	9 176	591	11.8	6.2
541330	Engineering services	30	82 385	35 853	9 176	591	11.8	6.2
54137	Surveying & mapping (except geophysical) services	2	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	a	D	D
5414	Specialized design services	11	4 566	1 396	328	34	47.3	8.7
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	8	D	D	D	b	D	D
5415	Computer systems design & related services	78	189 773	84 743	19 293	1 512	7.0	18.0
54151	Computer systems design & related services	78	189 773	84 743	19 293	1 512	7.0	18.0
541511	Custom computer programming services	40	111 011	51 171	11 565	924	8.6	17.9
541512	Computer systems design services	32	64 489	27 260	6 131	465	5.3	22.0
5415121	Computer systems integrators	16	44 816	20 822	4 969	379	–	30.1
5415122	Computer systems consultants (except systems integrators)	16	19 673	6 438	1 162	86	17.4	3.6
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	67	176 047	88 937	18 747	1 359	7.8	12.3
54161	Management consulting services	48	106 268	56 992	11 199	734	8.1	19.7
541611	Administrative management & general management consulting service	21	57 944	23 664	4 876	304	6.3	34.7
541612	Human resources & executive search consulting services	16	40 597	30 059	5 666	359	10.4	1.6
5416122	Executive placement services	8	25 662	19 859	3 904	206	4.9	2.5
5416123	Human resources & personnel management consulting	7	D	D	D	c	D	D
541613	Marketing consulting services	9	D	D	D	b	D	D
54162	Environmental consulting services	8	15 932	5 939	1 300	120	20.8	–
541620	Environmental consulting services	8	15 932	5 939	1 300	120	20.8	–
54169	Other scientific & technical consulting services	11	53 847	26 006	6 248	505	3.5	1.3
541690	Other scientific & technical consulting services	11	53 847	26 006	6 248	505	3.5	1.3
5417	Scientific research & development services	13	99 130	46 681	13 497	759	2.5	28.1
54171	R&D in the physical, engineering, & life sciences	13	99 130	46 681	13 497	759	2.5	28.1
541710	R&D in the physical, engineering, & life sciences	13	99 130	46 681	13 497	759	2.5	28.1
5417101	R&D in the physical & engineering sciences	7	23 406	11 113	2 718	165	8.9	77.6
5417102	Research & development in the life sciences	6	75 724	35 568	10 779	594	.5	12.8
5418	Advertising & related services	17	22 770	8 714	1 761	171	10.8	26.1
54182	Public relations agencies	5	D	D	D	b	D	D
541820	Public relations agencies	5	D	D	D	b	D	D
54189	Other services related to advertising	4	5 009	1 056	213	21	25.5	24.6
541890	Other services related to advertising	4	5 009	1 056	213	21	25.5	24.6
5419	Other professional, scientific, & technical services	10	46 737	21 271	4 974	425	5.3	1.3
54191	Marketing research & public opinion polling	7	46 248	21 106	4 946	419	4.4	1.3
541910	Marketing research & public opinion polling	7	46 248	21 106	4 946	419	4.4	1.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WAREHAM TOWN, MA							
54	**Professional, scientific, & technical services**	**23**	**13 524**	**6 784**	**1 560**	**260**	**24.5**	**1.3**
541	Professional, scientific, & technical services	23	13 524	6 784	1 560	260	24.5	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	c	D	D
541219	Other accounting services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	7 620	4 115	957	120	18.7	–
	WATERTOWN, MA							
54	**Professional, scientific, & technical services**	**111**	**164 960**	**75 564**	**18 523**	**1 435**	**12.9**	**23.5**
541	Professional, scientific, & technical services	111	164 960	75 564	18 523	1 435	12.9	23.5
5411	Legal services	13	3 806	1 109	226	36	44.9	–
54111	Offices of lawyers	13	3 806	1 109	226	36	44.9	–
541110	Offices of lawyers	13	3 806	1 109	226	36	44.9	–
5411101	Offices of lawyers (except legal aid societies)	13	3 806	1 109	226	36	44.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 231	463	82	19	75.6	15.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 231	463	82	19	75.6	15.6
5413	Architectural, engineering, & related services	25	68 782	35 794	8 932	675	8.1	3.9
54131	Architectural services	9	D	D	D	c	D	D
541310	Architectural services	9	D	D	D	c	D	D
54133	Engineering services	14	39 814	23 526	5 213	455	6.6	5.4
541330	Engineering services	14	39 814	23 526	5 213	455	6.6	5.4
5414	Specialized design services	8	8 620	3 190	637	74	17.4	–
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5414302	Commercial art	2	D	D	D	b	D	D
5415	Computer systems design & related services	25	12 081	5 372	1 114	113	16.4	45.4
54151	Computer systems design & related services	25	12 081	5 372	1 114	113	16.4	45.4
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	6 466	3 108	942	55	34.1	–
54161	Management consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	6	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	c	D	D
5417102	Research & development in the life sciences	3	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	2	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	2	D	D	D	c	D	D
5418	Advertising & related services	11	13 283	4 124	721	85	53.7	4.2
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
	WAYLAND TOWN, MA							
54	**Professional, scientific, & technical services**	**71**	**22 093**	**9 166**	**1 759**	**184**	**37.9**	**16.7**
541	Professional, scientific, & technical services	71	22 093	9 166	1 759	184	37.9	16.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	12	1 611	911	201	22	86.8	–
5415	Computer systems design & related services	17	3 634	1 419	272	33	52.4	9.1
54151	Computer systems design & related services	17	3 634	1 419	272	33	52.4	9.1
5416	Management, scientific, & technical consulting services	23	11 673	5 479	1 019	98	22.3	18.4
54161	Management consulting services	20	D	D	D	b	D	D
541613	Marketing consulting services	5	4 159	2 011	426	28	3.0	41.4
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	WEBSTER TOWN, MA							
54	**Professional, scientific, & technical services**	**17**	**2 443**	**549**	**113**	**29**	**73.2**	**7.3**
541	Professional, scientific, & technical services	17	2 443	549	113	29	73.2	7.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WELLESLEY TOWN, MA							
54	**Professional, scientific, & technical services**	**292**	**365 990**	**156 237**	**33 050**	**2 574**	**18.4**	**20.6**
541	Professional, scientific, & technical services	292	365 990	156 237	33 050	2 574	18.4	20.6
5411	Legal services	74	36 419	14 043	2 726	298	31.1	.7
54111	Offices of lawyers	74	36 419	14 043	2 726	298	31.1	.7
541110	Offices of lawyers	74	36 419	14 043	2 726	298	31.1	.7
5411101	Offices of lawyers (except legal aid societies)	74	36 419	14 043	2 726	298	31.1	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	17 399	9 129	1 932	191	40.3	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	17 399	9 129	1 932	191	40.3	7.2
541211	Offices of certified public accountants	26	15 193	8 114	1 743	157	37.6	7.5
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	10 412	4 814	1 006	72	22.9	53.2
54133	Engineering services	11	9 216	4 374	936	61	12.9	60.1
541330	Engineering services	11	9 216	4 374	936	61	12.9	60.1
5414	Specialized design services	8	3 777	589	133	20	42.8	.5
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	41	74 605	36 867	8 082	649	20.6	12.7
54151	Computer systems design & related services	41	74 605	36 867	8 082	649	20.6	12.7
541511	Custom computer programming services	23	42 070	19 928	4 305	380	27.4	21.1
541512	Computer systems design services	14	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	12	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	88	166 992	78 622	16 428	1 099	10.1	11.8
54161	Management consulting services	76	158 788	75 548	15 857	1 060	9.1	12.4
541611	Administrative management & general management consulting service	30	72 663	40 582	8 386	469	10.5	16.2
541612	Human resources & executive search consulting services	26	70 047	28 765	6 038	320	7.5	–
5416122	Executive placement services	16	16 829	9 776	2 007	98	17.7	–
5416123	Human resources & personnel management consulting	10	53 218	18 989	4 031	222	4.3	–
541613	Marketing consulting services	16	15 121	5 817	1 328	199	9.8	52.4
54169	Other scientific & technical consulting services	10	D	D	D	b	D	D
541690	Other scientific & technical consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	5	6 508	2 132	459	39	99.0	1.0
5418	Advertising & related services	20	48 156	9 531	2 133	188	10.5	79.7
54181	Advertising agencies	8	D	D	D	c	D	D
541810	Advertising agencies	8	D	D	D	c	D	D
54182	Public relations agencies	6	4 085	2 037	329	31	41.2	8.6
541820	Public relations agencies	6	4 085	2 037	329	31	41.2	8.6
5419	Other professional, scientific, & technical services	6	1 722	510	151	18	68.2	31.8
	WESTBOROUGH TOWN, MA							
54	**Professional, scientific, & technical services**	**90**	**150 116**	**67 840**	**15 166**	**1 191**	**25.4**	**9.8**
541	Professional, scientific, & technical services	90	150 116	67 840	15 166	1 191	25.4	9.8
5411	Legal services	9	3 293	530	103	22	58.7	22.3
54111	Offices of lawyers	9	3 293	530	103	22	58.7	22.3
541110	Offices of lawyers	9	3 293	530	103	22	58.7	22.3
5411101	Offices of lawyers (except legal aid societies)	9	3 293	530	103	22	58.7	22.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
541211	Offices of certified public accountants	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	38 398	18 485	3 996	280	29.0	.5
54133	Engineering services	15	D	D	D	c	D	D
541330	Engineering services	15	D	D	D	c	D	D
5414	Specialized design services	4	1 700	427	99	10	50.0	–
5415	Computer systems design & related services	30	59 606	26 476	6 472	429	27.0	19.9
54151	Computer systems design & related services	30	59 606	26 476	6 472	429	27.0	19.9
541511	Custom computer programming services	12	D	D	D	c	D	D
541512	Computer systems design services	16	38 008	17 046	4 028	262	8.7	30.6
5415121	Computer systems integrators	5	16 712	6 125	1 452	123	1.2	65.9
5415122	Computer systems consultants (except systems integrators)	11	21 296	10 921	2 576	139	14.6	2.8
541519	Other computer related services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	12	7 900	3 741	625	79	79.7	20.3
54161	Management consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	c	D	D
5418	Advertising & related services	7	19 739	4 025	874	115	7.9	–
54184	Media representatives	3	D	D	D	b	D	D
541840	Media representatives	3	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WESTFIELD, MA							
54	**Professional, scientific, & technical services**	**48**	**30 463**	**13 738**	**2 991**	**308**	**14.3**	**3.2**
541	Professional, scientific, & technical services	48	30 463	13 738	2 991	308	14.3	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 446	702	143	25	44.9	55.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 446	702	143	25	44.9	55.1
5413	Architectural, engineering, & related services	8	19 754	10 444	2 254	189	2.6	–
54133	Engineering services	4	D	D	D	c	D	D
541330	Engineering services	4	D	D	D	c	D	D
5414	Specialized design services	2	D	D	D	a	D	D
	WESTFORD TOWN, MA							
54	**Professional, scientific, & technical services**	**57**	**74 924**	**58 393**	**9 107**	**329**	**8.1**	**2.3**
541	Professional, scientific, & technical services	57	74 924	58 393	9 107	329	8.1	2.3
5413	Architectural, engineering, & related services	14	11 769	5 456	1 184	104	30.5	1.4
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5415	Computer systems design & related services	28	58 365	51 699	7 714	204	3.0	1.9
54151	Computer systems design & related services	28	58 365	51 699	7 714	204	3.0	1.9
541511	Custom computer programming services	10	D	D	D	c	D	D
541512	Computer systems design services	14	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	WESTON TOWN, MA							
54	**Professional, scientific, & technical services**	**53**	**51 567**	**35 838**	**3 353**	**221**	**15.5**	**2.2**
541	Professional, scientific, & technical services	53	51 567	35 838	3 353	221	15.5	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
5415	Computer systems design & related services	12	7 025	4 356	919	52	16.6	5.9
54151	Computer systems design & related services	12	7 025	4 356	919	52	16.6	5.9
5416	Management, scientific, & technical consulting services	23	38 076	29 701	2 148	119	6.4	.7
54161	Management consulting services	20	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
	WESTPORT TOWN, MA							
54	**Professional, scientific, & technical services**	**20**	**4 740**	**1 454**	**312**	**54**	**82.2**	**1.4**
541	Professional, scientific, & technical services	20	4 740	1 454	312	54	82.2	1.4
	WEST SPRINGFIELD TOWN, MA							
54	**Professional, scientific, & technical services**	**67**	**61 766**	**34 543**	**7 015**	**1 125**	**13.9**	**3.7**
541	Professional, scientific, & technical services	67	61 766	34 543	7 015	1 125	13.9	3.7
5411	Legal services	14	3 371	661	151	31	36.1	2.5
54111	Offices of lawyers	14	3 371	661	151	31	36.1	2.5
541110	Offices of lawyers	14	3 371	661	151	31	36.1	2.5
5411101	Offices of lawyers (except legal aid societies)	14	3 371	661	151	31	36.1	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	29 378	22 698	4 407	801	7.0	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	29 378	22 698	4 407	801	7.0	2.8
541211	Offices of certified public accountants	12	D	D	D	b	D	D
541214	Payroll services	2	D	D	D	f	D	D
5413	Architectural, engineering, & related services	10	10 924	3 863	735	74	10.5	.4
54131	Architectural services	4	6 084	3 132	579	55	5.2	.7
541310	Architectural services	4	6 084	3 132	579	55	5.2	.7
5415	Computer systems design & related services	5	7 764	3 202	752	79	5.5	–
54151	Computer systems design & related services	5	7 764	3 202	752	79	5.5	–
541512	Computer systems design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	5 015	2 506	590	109	40.4	26.1
54161	Management consulting services	9	5 015	2 506	590	109	40.4	26.1
5418	Advertising & related services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WESTWOOD TOWN, MA							
54	**Professional, scientific, & technical services**	**58**	**38 242**	**17 442**	**3 667**	**383**	**33.0**	**21.5**
541	Professional, scientific, & technical services	58	38 242	17 442	3 667	383	33.0	21.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 855	1 382	273	37	67.8	32.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 855	1 382	273	37	67.8	32.2
541219	Other accounting services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	7	4 836	2 227	403	55	100.0	–
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	9	16 927	9 631	2 114	198	11.2	30.8
54151	Computer systems design & related services	9	16 927	9 631	2 114	198	11.2	30.8
541512	Computer systems design services	5	D	D	D	b	D	D
541519	Other computer related services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	5 326	1 631	312	28	42.0	7.5
54161	Management consulting services	9	4 485	1 373	281	24	35.4	8.9
5418	Advertising & related services	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
	WEYMOUTH TOWN, MA							
54	**Professional, scientific, & technical services**	**115**	**76 141**	**27 212**	**5 760**	**795**	**46.0**	**7.0**
541	Professional, scientific, & technical services	115	76 141	27 212	5 760	795	46.0	7.0
5411	Legal services	26	15 432	2 368	525	78	18.8	5.7
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	5 239	2 017	480	90	54.2	31.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	5 239	2 017	480	90	54.2	31.6
541219	Other accounting services	9	2 676	1 123	269	46	24.3	54.8
5413	Architectural, engineering, & related services	22	14 159	7 385	1 440	176	25.1	1.9
54133	Engineering services	12	10 134	5 084	1 054	120	13.8	2.6
541330	Engineering services	12	10 134	5 084	1 054	120	13.8	2.6
5415	Computer systems design & related services	15	9 265	3 930	740	90	85.7	5.6
54151	Computer systems design & related services	15	9 265	3 930	740	90	85.7	5.6
541512	Computer systems design services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	8 692	1 765	385	27	87.8	9.3
54169	Other scientific & technical consulting services	2	D	D	D	a	D	D
541690	Other scientific & technical consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	8	20 541	8 824	1 949	291	44.0	–
	WHITMAN TOWN, MA							
54	**Professional, scientific, & technical services**	**11**	**3 981**	**1 162**	**238**	**38**	**98.5**	**1.5**
541	Professional, scientific, & technical services	11	3 981	1 162	238	38	98.5	1.5
5413	Architectural, engineering, & related services	4	2 737	691	126	17	100.0	–
	WILBRAHAM TOWN, MA							
54	**Professional, scientific, & technical services**	**28**	**12 425**	**2 705**	**455**	**85**	**26.4**	**1.4**
541	Professional, scientific, & technical services	28	12 425	2 705	455	85	26.4	1.4
5413	Architectural, engineering, & related services	6	1 858	495	73	12	61.9	–
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WILMINGTON TOWN, MA							
54	**Professional, scientific, & technical services**	**71**	**95 191**	**39 354**	**9 371**	**848**	**13.6**	**20.2**
541	Professional, scientific, & technical services	71	95 191	39 354	9 371	848	13.6	20.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 948	1 896	423	83	28.0	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 948	1 896	423	83	28.0	5.6
541219	Other accounting services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	9 636	4 212	1 034	102	32.2	6.1
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
5415	Computer systems design & related services	24	32 683	16 652	4 011	286	6.8	6.6
54151	Computer systems design & related services	24	32 683	16 652	4 011	286	6.8	6.6
541511	Custom computer programming services	11	24 178	13 709	3 303	224	1.3	6.7
541512	Computer systems design services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	8 455	3 188	749	88	22.1	–
54161	Management consulting services	7	D	D	D	b	D	D
541611	Administrative management & general management consulting service	4	D	D	D	b	D	D
5417	Scientific research & development services	6	28 925	10 520	2 452	123	3.2	31.6
54171	R&D in the physical, engineering, & life sciences	6	28 925	10 520	2 452	123	3.2	31.6
541710	R&D in the physical, engineering, & life sciences	6	28 925	10 520	2 452	123	3.2	31.6
5417101	R&D in the physical & engineering sciences	3	D	D	D	b	D	D
5418	Advertising & related services	6	10 390	2 604	637	155	29.7	68.6
	WINCHESTER TOWN, MA							
54	**Professional, scientific, & technical services**	**113**	**46 197**	**19 163**	**3 872**	**412**	**40.6**	**4.3**
541	Professional, scientific, & technical services	113	46 197	19 163	3 872	412	40.6	4.3
5411	Legal services	19	5 995	2 869	241	94	39.1	2.7
54111	Offices of lawyers	19	5 995	2 869	241	94	39.1	2.7
541110	Offices of lawyers	19	5 995	2 869	241	94	39.1	2.7
5411101	Offices of lawyers (except legal aid societies)	19	5 995	2 869	241	94	39.1	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 839	1 331	287	32	42.6	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 839	1 331	287	32	42.6	7.9
5413	Architectural, engineering, & related services	24	19 077	8 193	1 998	157	40.1	.6
54133	Engineering services	15	15 514	6 685	1 620	120	40.0	.7
541330	Engineering services	15	15 514	6 685	1 620	120	40.0	.7
5414	Specialized design services	7	4 395	1 182	306	30	28.2	8.0
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	3 519	1 000	262	23	20.3	–
5415	Computer systems design & related services	20	4 274	2 376	489	28	46.4	6.7
54151	Computer systems design & related services	20	4 274	2 376	489	28	46.4	6.7
5416	Management, scientific, & technical consulting services	21	5 703	2 104	299	41	19.8	6.6
54161	Management consulting services	21	5 703	2 104	299	41	19.8	6.6
5418	Advertising & related services	2	D	D	D	a	D	D
	WINTHROP TOWN, MA							
54	**Professional, scientific, & technical services**	**18**	**4 193**	**1 188**	**254**	**51**	**82.1**	**.2**
541	Professional, scientific, & technical services	18	4 193	1 188	254	51	82.1	.2
5418	Advertising & related services	3	D	D	D	a	D	D
	WOBURN, MA							
54	**Professional, scientific, & technical services**	**195**	**243 388**	**99 693**	**20 223**	**2 113**	**20.8**	**8.4**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WOBURN, MA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	195	243 388	99 693	20 223	2 113	20.8	8.4
5411	Legal services	20	6 499	1 828	460	68	39.6	7.9
54111	Offices of lawyers	20	6 499	1 828	460	68	39.6	7.9
541110	Offices of lawyers	20	6 499	1 828	460	68	39.6	7.9
5411101	Offices of lawyers (except legal aid societies)	20	6 499	1 828	460	68	39.6	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	42 484	13 183	2 785	340	13.3	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	42 484	13 183	2 785	340	13.3	.7
541211	Offices of certified public accountants	20	D	D	D	c	D	D
541214	Payroll services	4	D	D	D	c	D	D
541219	Other accounting services	7	2 605	924	234	32	31.8	1.7
5413	Architectural, engineering, & related services	34	51 041	20 258	4 584	455	17.2	13.3
54133	Engineering services	25	36 645	14 907	3 298	288	17.8	16.1
541330	Engineering services	25	36 645	14 907	3 298	288	17.8	16.1
54138	Testing laboratories	6	13 356	4 868	1 175	153	14.8	6.4
541380	Testing laboratories	6	13 356	4 868	1 175	153	14.8	6.4
5414	Specialized design services	8	4 198	1 570	339	54	29.6	15.7
54143	Graphic design services	5	2 481	688	112	26	50.0	21.8
541430	Graphic design services	5	2 481	688	112	26	50.0	21.8
5415	Computer systems design & related services	39	71 712	36 859	6 880	599	19.9	7.0
54151	Computer systems design & related services	39	71 712	36 859	6 880	599	19.9	7.0
541511	Custom computer programming services	21	D	D	D	c	D	D
541512	Computer systems design services	16	47 805	21 056	4 542	379	5.6	4.0
5415121	Computer systems integrators	5	21 147	4 526	1 084	89	1.2	8.2
5415122	Computer systems consultants (except systems integrators)	11	26 658	16 530	3 458	290	9.0	.8
5416	Management, scientific, & technical consulting services	27	29 942	11 900	2 256	320	11.7	6.3
54161	Management consulting services	21	22 737	8 170	1 451	248	15.4	4.6
541613	Marketing consulting services	5	13 089	2 869	522	160	.8	–
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5417	Scientific research & development services	18	22 912	10 097	2 082	162	49.1	19.3
54171	R&D in the physical, engineering, & life sciences	18	22 912	10 097	2 082	162	49.1	19.3
541710	R&D in the physical, engineering, & life sciences	18	22 912	10 097	2 082	162	49.1	19.3
5418	Advertising & related services	14	10 015	2 889	591	91	30.6	8.8
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	4 585	1 109	246	24	4.4	–
	WORCESTER, MA							
54	**Professional, scientific, & technical services**	**445**	**232 694**	**93 342**	**23 011**	**2 718**	**31.6**	**9.8**
541	Professional, scientific, & technical services	445	232 694	93 342	23 011	2 718	31.6	9.8
5411	Legal services	213	114 265	42 592	11 750	1 151	30.6	6.3
54111	Offices of lawyers	207	112 922	41 805	11 605	1 130	30.8	5.8
541110	Offices of lawyers	207	112 922	41 805	11 605	1 130	30.8	5.8
5411101	Offices of lawyers (except legal aid societies)	207	112 922	41 805	11 605	1 130	30.8	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	73	48 412	24 944	5 643	897	14.7	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	73	48 412	24 944	5 643	897	14.7	1.9
541211	Offices of certified public accountants	41	37 834	18 868	4 103	417	13.8	2.2
541213	Tax return preparation services	10	2 589	1 083	521	293	13.5	2.0
541219	Other accounting services	19	D	D	D	c	D	D
5413	Architectural, engineering, & related services	40	17 883	7 286	1 776	185	58.6	4.6
54131	Architectural services	9	7 793	2 696	601	68	67.9	.6
541310	Architectural services	9	7 793	2 696	601	68	67.9	.6
5414	Specialized design services	8	3 978	1 240	278	43	53.4	–
5415	Computer systems design & related services	23	8 977	3 447	584	74	29.0	40.2
54151	Computer systems design & related services	23	8 977	3 447	584	74	29.0	40.2
541512	Computer systems design services	10	6 677	2 504	436	54	21.1	40.2
5416	Management, scientific, & technical consulting services	44	12 465	5 179	1 155	132	48.1	25.7
54161	Management consulting services	38	11 792	4 967	1 130	123	45.7	26.6
541612	Human resources & executive search consulting services	13	5 033	1 831	375	56	43.2	56.8
5417	Scientific research & development services	7	8 352	2 861	573	56	18.1	60.9
5418	Advertising & related services	16	13 100	4 104	940	120	54.2	4.1
54181	Advertising agencies	11	D	D	D	b	D	D
541810	Advertising agencies	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	21	5 262	1 689	312	60	32.6	26.1
54192	Photographic services	13	3 935	1 220	217	44	40.1	22.6
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	WRENTHAM TOWN, MA							
54	**Professional, scientific, & technical services**	**28**	**4 809**	**2 308**	**483**	**60**	**56.3**	**.4**
541	Professional, scientific, & technical services	28	4 809	2 308	483	60	56.3	.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	YARMOUTH, MA							
54	**Professional, scientific, & technical services**	**44**	**18 649**	**7 641**	**1 484**	**201**	**41.7**	**7.0**
541	Professional, scientific, & technical services	44	18 649	7 641	1 484	201	41.7	7.0
5411	Legal services	17	10 090	4 810	905	111	32.1	2.7
54111	Offices of lawyers	17	10 090	4 810	905	111	32.1	2.7
541110	Offices of lawyers	17	10 090	4 810	905	111	32.1	2.7
5411101	Offices of lawyers (except legal aid societies)	17	10 090	4 810	905	111	32.1	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 417	396	90	15	74.2	25.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 417	396	90	15	74.2	25.8
5413	Architectural, engineering, & related services	9	2 761	1 170	265	34	99.9	–
	BALANCE OF BARNSTABLE COUNTY, MA							
54	**Professional, scientific, & technical services**	**136**	**38 392**	**12 383**	**2 547**	**374**	**65.7**	**3.3**
541	Professional, scientific, & technical services	136	38 392	12 383	2 547	374	65.7	3.3
5411	Legal services	36	10 654	2 283	568	93	34.3	4.0
54111	Offices of lawyers	35	D	D	D	b	D	D
541110	Offices of lawyers	35	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	4 816	1 542	347	71	80.9	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	4 816	1 542	347	71	80.9	1.2
541211	Offices of certified public accountants	16	4 050	1 330	302	48	77.5	1.2
5413	Architectural, engineering, & related services	25	D	D	D	c	D	D
5414	Specialized design services	6	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	21	D	D	D	b	D	D
54161	Management consulting services	15	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	a	D	D
54192	Photographic services	5	D	D	D	a	D	D
	BALANCE OF BERKSHIRE COUNTY, MA							
54	**Professional, scientific, & technical services**	**113**	**49 904**	**16 243**	**3 814**	**491**	**36.6**	**1.9**
541	Professional, scientific, & technical services	113	49 904	16 243	3 814	491	36.6	1.9
5411	Legal services	29	8 185	2 055	479	94	42.1	6.3
54111	Offices of lawyers	29	8 185	2 055	479	94	42.1	6.3
541110	Offices of lawyers	29	8 185	2 055	479	94	42.1	6.3
5411101	Offices of lawyers (except legal aid societies)	29	8 185	2 055	479	94	42.1	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	26	D	D	D	c	D	D
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
5414	Specialized design services	9	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	11	D	D	D	b	D	D
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
	BALANCE OF BRISTOL COUNTY, MA							
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ESSEX COUNTY, MA							
54	**Professional, scientific, & technical services**	**249**	**192 076**	**43 989**	**8 530**	**1 031**	**72.3**	**2.3**
541	Professional, scientific, & technical services	249	192 076	43 989	8 530	1 031	72.3	2.3
5411	Legal services	26	5 141	1 507	294	46	64.3	2.5
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	b	D	D
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	49	D	D	D	c	D	D
54133	Engineering services	36	D	D	D	c	D	D
541330	Engineering services	36	D	D	D	c	D	D
5414	Specialized design services	11	3 514	760	187	25	22.9	–
54143	Graphic design services	7	2 954	606	157	14	17.1	–
541430	Graphic design services	7	2 954	606	157	14	17.1	–
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	a	D	D
5415	Computer systems design & related services	48	D	D	D	b	D	D
54151	Computer systems design & related services	48	D	D	D	b	D	D
541511	Custom computer programming services	20	D	D	D	b	D	D
541512	Computer systems design services	20	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	56	D	D	D	c	D	D
54161	Management consulting services	43	15 785	5 189	897	93	71.0	12.3
541611	Administrative management & general management consulting service	20	D	D	D	b	D	D
541612	Human resources & executive search consulting services	11	4 777	1 263	172	24	99.5	–
5416123	Human resources & personnel management consulting	7	3 854	823	123	16	100.0	–
54169	Other scientific & technical consulting services	10	3 410	1 363	210	21	44.3	4.4
541690	Other scientific & technical consulting services	10	3 410	1 363	210	21	44.3	4.4
5418	Advertising & related services	16	D	D	D	e	D	D
54181	Advertising agencies	8	D	D	D	e	D	D
541810	Advertising agencies	8	D	D	D	e	D	D
54189	Other services related to advertising	4	D	D	D	c	D	D
541890	Other services related to advertising	4	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
	BALANCE OF FRANKLIN COUNTY, MA							
54	**Professional, scientific, & technical services**	**56**	**8 968**	**3 167**	**712**	**147**	**80.3**	**3.3**
541	Professional, scientific, & technical services	56	8 968	3 167	712	147	80.3	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	2 586	882	197	32	87.3	.5
	BALANCE OF HAMPDEN COUNTY, MA							
54	**Professional, scientific, & technical services**	**32**	**4 320**	**1 356**	**242**	**56**	**82.8**	**9.4**
541	Professional, scientific, & technical services	32	4 320	1 356	242	56	82.8	9.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	990	254	67	28	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	990	254	67	28	100.0	–
	BALANCE OF HAMPSHIRE COUNTY, MA							
54	**Professional, scientific, & technical services**	**60**	**32 419**	**8 715**	**1 794**	**597**	**18.6**	**5.1**
541	Professional, scientific, & technical services	60	32 419	8 715	1 794	597	18.6	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	e	D	D
5418	Advertising & related services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MIDDLESEX COUNTY, MA							
54	**Professional, scientific, & technical services**	**296**	**267 266**	**109 641**	**23 412**	**1 735**	**19.9**	**5.5**
541	Professional, scientific, & technical services	296	267 266	109 641	23 412	1 735	19.9	5.5
5411	Legal services	32	D	D	D	b	D	D
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 988	1 675	375	47	45.0	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 988	1 675	375	47	45.0	5.6
5413	Architectural, engineering, & related services	53	65 871	20 400	4 567	431	27.4	1.9
54133	Engineering services	39	D	D	D	e	D	D
541330	Engineering services	39	D	D	D	e	D	D
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5414	Specialized design services	13	5 596	1 483	344	42	17.2	8.5
54143	Graphic design services	7	3 298	1 256	261	27	22.4	6.9
541430	Graphic design services	7	3 298	1 256	261	27	22.4	6.9
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	b	D	D
5415	Computer systems design & related services	97	59 801	29 632	6 648	606	23.0	6.7
54151	Computer systems design & related services	97	59 801	29 632	6 648	606	23.0	6.7
541511	Custom computer programming services	54	D	D	D	e	D	D
541512	Computer systems design services	30	D	D	D	c	D	D
5415121	Computer systems integrators	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	24	4 370	2 261	542	55	85.1	5.8
5416	Management, scientific, & technical consulting services	59	D	D	D	e	D	D
54161	Management consulting services	40	D	D	D	e	D	D
541611	Administrative management & general management consulting service	18	D	D	D	c	D	D
541613	Marketing consulting services	8	D	D	D	b	D	D
54162	Environmental consulting services	9	5 945	2 401	617	63	8.9	39.3
541620	Environmental consulting services	9	5 945	2 401	617	63	8.9	39.3
5417	Scientific research & development services	8	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	2 832	969	249	25	68.1	–
	BALANCE OF NORFOLK COUNTY, MA							
54	**Professional, scientific, & technical services**	**91**	**34 761**	**14 561**	**3 014**	**279**	**42.2**	**7.9**
541	Professional, scientific, & technical services	91	34 761	14 561	3 014	279	42.2	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	D	D	D	b	D	D
5414	Specialized design services	9	4 608	1 570	380	61	13.4	.4
54141	Interior design services	6	3 609	1 176	302	53	10.0	.5
541410	Interior design services	6	3 609	1 176	302	53	10.0	.5
5415	Computer systems design & related services	22	10 241	6 583	1 423	65	38.9	17.2
54151	Computer systems design & related services	22	10 241	6 583	1 423	65	38.9	17.2
5416	Management, scientific, & technical consulting services	16	5 310	1 738	221	19	69.8	9.7
54161	Management consulting services	16	5 310	1 738	221	19	69.8	9.7
5418	Advertising & related services	4	D	D	D	b	D	D
	BALANCE OF PLYMOUTH COUNTY, MA							
54	**Professional, scientific, & technical services**	**171**	**193 859**	**100 921**	**21 134**	**1 633**	**16.8**	**14.0**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF PLYMOUTH COUNTY, MA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	171	193 859	100 921	21 134	1 633	16.8	14.0
5411	Legal services	30	7 737	2 729	586	93	41.4	6.9
54111	Offices of lawyers	30	7 737	2 729	586	93	41.4	6.9
541110	Offices of lawyers	30	7 737	2 729	586	93	41.4	6.9
5411101	Offices of lawyers (except legal aid societies)	30	7 737	2 729	586	93	41.4	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
541219	Other accounting services	8	1 980	1 246	166	53	31.4	–
5413	Architectural, engineering, & related services	50	D	D	D	e	D	D
54133	Engineering services	36	D	D	D	e	D	D
541330	Engineering services	36	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	6	4 552	3 764	548	73	13.2	–
541370	Surveying & mapping (except geophysical) services	6	4 552	3 764	548	73	13.2	–
5414	Specialized design services	4	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	24	D	D	D	f	D	D
54151	Computer systems design & related services	24	D	D	D	f	D	D
541512	Computer systems design services	12	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	9	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	31	D	D	D	e	D	D
54161	Management consulting services	24	D	D	D	e	D	D
541611	Administrative management & general management consulting service	11	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	c	D	D
5418	Advertising & related services	4	2 608	1 378	300	29	9.4	–
	BALANCE OF WORCESTER COUNTY, MA							
54	**Professional, scientific, & technical services**	**274**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	274	D	D	D	g	D	D
5411	Legal services	39	D	D	D	b	D	D
54111	Offices of lawyers	37	D	D	D	b	D	D
541110	Offices of lawyers	37	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	37	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	2 872	1 390	391	58	58.1	17.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	2 872	1 390	391	58	58.1	17.5
541219	Other accounting services	8	1 259	734	213	28	42.2	10.0
5413	Architectural, engineering, & related services	62	D	D	D	f	D	D
54133	Engineering services	45	D	D	D	f	D	D
541330	Engineering services	45	D	D	D	f	D	D
5414	Specialized design services	15	3 253	1 099	286	31	50.6	1.0
54143	Graphic design services	11	2 788	1 050	276	27	42.6	1.0
541430	Graphic design services	11	2 788	1 050	276	27	42.6	1.0
5415	Computer systems design & related services	60	D	D	D	c	D	D
54151	Computer systems design & related services	60	D	D	D	c	D	D
541512	Computer systems design services	26	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	53	D	D	D	b	D	D
54161	Management consulting services	40	5 669	1 823	283	40	83.9	10.7
54162	Environmental consulting services	5	D	D	D	b	D	D
541620	Environmental consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	13	9 681	1 820	259	40	47.3	–
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	BALANCE OF DUKES COUNTY, MA							
54	**Professional, scientific, & technical services**	**44**	**10 335**	**4 285**	**910**	**109**	**31.4**	**5.9**
541	Professional, scientific, & technical services	44	10 335	4 285	910	109	31.4	5.9
5411	Legal services	15	3 896	1 219	267	40	45.1	7.5
54111	Offices of lawyers	15	3 896	1 219	267	40	45.1	7.5
541110	Offices of lawyers	15	3 896	1 219	267	40	45.1	7.5
5411101	Offices of lawyers (except legal aid societies)	15	3 896	1 219	267	40	45.1	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	888	371	97	17	75.0	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	888	371	97	17	75.0	5.4
5413	Architectural, engineering, & related services	9	3 081	1 644	339	36	10.5	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF NANTUCKET COUNTY, MA							
54	**Professional, scientific, & technical services**	**44**	**14 318**	**5 960**	**1 123**	**133**	**51.1**	**5.1**
541	Professional, scientific, & technical services	44	14 318	5 960	1 123	133	51.1	5.1
5411	Legal services	14	4 849	2 240	472	50	31.7	12.6
54111	Offices of lawyers	14	4 849	2 240	472	50	31.7	12.6
541110	Offices of lawyers	14	4 849	2 240	472	50	31.7	12.6
5411101	Offices of lawyers (except legal aid societies)	14	4 849	2 240	472	50	31.7	12.6
5413	Architectural, engineering, & related services	13	4 998	2 182	408	46	53.9	2.4
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.
Geographic Notes

MASSACHUSETTS

There are no geographic notes for the state of Massachusetts.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

MASSACHUSETTS

Barnstable—Yarmouth, MA MSA

Barnstable County, MA

Barnstable city, MA

Dennis town, MA

Harwich town, MA

Sandwich town, MA

Yarmouth town, MA

Boston, MA—NH PMSA

Bristol County, MA (Part)

Mansfield town, MA

Norton town, MA

Taunton city, MA

Essex County, MA (Part)

Amesbury town, MA

Beverly city, MA

Danvers town, MA

Gloucester city, MA

Ipswich town, MA

Lynn city, MA

Lynnfield town, MA

Marblehead town, MA

Newburyport city, MA

Peabody city, MA

Salem city, MA

Saugus town, MA

Swampscott town, MA

Middlesex County, MA (Part)

Acton town, MA

Arlington town, MA

Ashland town, MA

Bedford town, MA

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Belmont town, MA

Burlington town, MA

Cambridge city, MA

Concord town, MA

Everett city, MA

Framingham town, MA

Holliston town, MA

Hopkinton town, MA

Hudson town, MA

Lexington town, MA

Malden city, MA

Marlborough city, MA

Maynard town, MA

Medford city, MA

Melrose city, MA

Natick town, MA

Newton city, MA

North Reading town, MA

Reading town, MA

Somerville city, MA

Stoneham town, MA

Sudbury town, MA

Wakefield town, MA

Waltham city, MA

Watertown city, MA

Wayland town, MA

Weston town, MA

Wilmington town, MA

Winchester town, MA

Woburn city, MA

U.S. Census Bureau, 1997 Economic Census

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)

Bellingham town, MA

Braintree town, MA

Brookline town, MA

Canton town, MA

Dedham town, MA

Foxborough town, MA

Franklin city, MA

Holbrook town, MA

Medfield town, MA

Medway town, MA

Milton town, MA

Needham town, MA

Norfolk town, MA

Norwood town, MA

Quincy city, MA

Randolph town, MA

Sharon town, MA

Stoughton town, MA

Walpole town, MA

Wellesley town, MA

Westwood town, MA

Weymouth town, MA

Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA

Duxbury town, MA

Hanover town, MA

Hingham town, MA

Hull town, MA

Kingston town, MA

Marshfield town, MA

Pembroke town, MA

Plymouth town, MA

Rockland town, MA

Scituate town, MA

Wareham town, MA

Boston, MA—NH PMSA—Con.

Suffolk County, MA (Part)

Boston city, MA

Chelsea city, MA

Revere city, MA

Winthrop town, MA

Worcester County, MA (Part)

Harvard town, MA

Milford town, MA

Rockingham County, NH (Part)

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA

Boston, MA—NH PMSA

Bristol County, MA (Part)

Mansfield town, MA

Norton town, MA

Taunton city, MA

Essex County, MA (Part)

Amesbury town, MA

Beverly city, MA

Danvers town, MA

Gloucester city, MA

Ipswich town, MA

Lynn city, MA

Lynnfield town, MA

Marblehead town, MA

Newburyport city, MA

Peabody city, MA

Salem city, MA

Saugus town, MA

Swampscott town, MA

Middlesex County, MA (Part)

Acton town, MA

Arlington town, MA

Ashland town, MA

Bedford town, MA

Belmont town, MA

Burlington town, MA

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Cambridge city, MA
Concord town, MA
Everett city, MA
Framingham town, MA
Holliston town, MA
Hopkinton town, MA
Hudson town, MA
Lexington town, MA
Malden city, MA
Marlborough city, MA
Maynard town, MA
Medford city, MA
Melrose city, MA
Natick town, MA
Newton city, MA
North Reading town, MA
Reading town, MA
Somerville city, MA
Stoneham town, MA
Sudbury town, MA
Wakefield town, MA
Waltham city, MA
Watertown city, MA
Wayland town, MA
Weston town, MA
Wilmington town, MA
Winchester town, MA
Woburn city, MA

Norfolk County, MA (Part)

Bellingham town, MA
Braintree town, MA
Brookline town, MA
Canton town, MA
Dedham town, MA

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)—Con.

Foxborough town, MA
Franklin city, MA
Holbrook town, MA
Medfield town, MA
Medway town, MA
Milton town, MA
Needham town, MA
Norfolk town, MA
Norwood town, MA
Quincy city, MA
Randolph town, MA
Sharon town, MA
Stoughton town, MA
Walpole town, MA
Wellesley town, MA
Westwood town, MA
Weymouth town, MA
Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA
Duxbury town, MA
Hanover town, MA
Hingham town, MA
Hull town, MA
Kingston town, MA
Marshfield town, MA
Pembroke town, MA
Plymouth town, MA
Rockland town, MA
Scituate town, MA
Wareham town, MA

Suffolk County, MA (Part)

Boston city, MA
Chelsea city, MA

U.S. Census Bureau, 1997 Economic Census

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

B**oston, MA—NH PMSA**—Con.

Suffolk County, MA (Part)—Con.

Revere city, MA

Winthrop town, MA

Worcester County, MA (Part)

Harvard town, MA

Milford town, MA

Rockingham County, NH (Part)

Brockton, MA PMSA

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)

Andover town, MA

Haverhill city, MA

Lawrence city, MA

Methuen city, MA

North Andover town, MA

Rockingham County, NH (Part)

Derry town, NH

Salem town, NH

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Lowell, MA—NH PMSA

Middlesex County, MA (Part)

Billerica town, MA

Chelmsford town, MA

Dracut town, MA

Lowell city, MA

Pepperell town, MA

Tewksbury town, MA

Westford town, MA

Hillsborough County, NH (Part)

Pelham town, NH

Manchester, NH PMSA

Hillsborough County, NH (Part)

Bedford town, NH

Goffstown town, NH

Manchester city, NH

Merrimack County, NH (Part)

Rockingham County, NH (Part)

Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH (Part)

Hudson town, NH

Merrimack town, NH

Milford town, NH

Nashua city, NH

New Bedford, MA PMSA

Bristol County, MA (Part)

Dartmouth town, MA

Fairhaven town, MA

New Bedford city, MA

Plymouth County, MA (Part)

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)

York town, ME

U.S. Census Bureau, 1997 Economic Census

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Portsmouth—Rochester, NH—ME PMSA—Con.

Rockingham County, NH (Part)

Exeter town, NH

Hampton town, NH

Portsmouth city, NH

Strafford County, NH (Part)

Dover city, NH

Durham town, NH

Rochester city, NH

Somersworth city, NH

Worcester, MA—CT PMSA

Windham County, CT (Part)

Hampden County, MA (Part)

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

Webster town, MA

Westborough town, MA

Worcester city, MA

Brockton, MA PMSA

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

Brockton, MA PMSA—Con.

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)

Andover town, MA

Haverhill city, MA

Lawrence city, MA

Methuen city, MA

North Andover town, MA

Rockingham County, NH (Part)

Derry town, NH

Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)

Billerica town, MA

Chelmsford town, MA

Dracut town, MA

Lowell city, MA

Pepperell town, MA

Tewksbury town, MA

Westford town, MA

Hillsborough County, NH (Part)

Pelham town, NH

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New Bedford, MA PMSA

Bristol County, MA (Part)

Dartmouth town, MA

Fairhaven town, MA

New Bedford city, MA

Plymouth County, MA (Part)

Pittsfield, MA MSA

Berkshire County, MA (Part)

Pittsfield city, MA

Providence—Fall River—Warwick, RI—MA MSA

Bristol County, MA (Part)

Attleboro city, MA

Fall River city, MA

North Attleborough town, MA

Seekonk town, MA

Somerset town, MA

Swansea town, MA

Westport town, MA

Bristol County, RI

Barrington town, RI

Bristol town, RI

Warren town, RI

Kent County, RI

Coventry town, RI

East Greenwich town, RI

Warwick city, RI

West Warwick town, RI

Newport County, RI (Part)

Tiverton town, RI

Providence County, RI

Burrillville town, RI

Central Falls city, RI

Cranston city, RI

Cumberland town, RI

East Providence city, RI

Johnston town, RI

Lincoln town, RI

North Providence town, RI

Providence—Fall River—Warwick, RI—MA MSA—Con.

Providence County, RI—Con.

North Smithfield town, RI

Pawtucket city, RI

Providence city, RI

Scituate town, RI

Smithfield town, RI

Woonsocket city, RI

Washington County, RI (Part)

Narragansett town, RI

North Kingstown town, RI

South Kingstown town, RI

Springfield, MA MSA

Franklin County, MA (Part)

Hampden County, MA (Part)

Agawam city, MA

Chicopee city, MA

East Longmeadow town, MA

Holyoke city, MA

Longmeadow town, MA

Ludlow town, MA

Palmer town, MA

Springfield city, MA

Westfield city, MA

West Springfield town, MA

Wilbraham town, MA

Hampshire County, MA (Part)

Amherst town, MA

Belchertown town, MA

Easthampton town, MA

Northampton city, MA

South Hadley town, MA

Worcester, MA—CT PMSA

Windham County, CT (Part)

Hampden County, MA (Part)

U.S. Census Bureau, 1997 Economic Census

Worcester, MA—CT PMSA—Con.

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Worcester, MA—CT PMSA—Con.

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

Webster town, MA

Westborough town, MA

Worcester city, MA

U.S. Census Bureau, 1997 Economic Census

Maryland

1997

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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Economics and Statistics Administration
U.S. CENSUS BUREAU

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Maryland 1997

Issued October 1999

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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Economics and Statistics Administration
Robert J. Shapiro,
Under Secretary for Economic Affairs

U.S. CENSUS BUREAU
Kenneth Prewitt,
Director

Economics and Statistics Administration

Robert J. Shapiro,
Under Secretary
for Economic Affairs

U.S. CENSUS BUREAU

Kenneth Prewitt,
Director

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Statistics Division

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARYLAND							
54	**Professional, scientific, & technical services**	**14 115**	**15 940 200**	**6 483 841**	**1 471 540**	**146 814**	**14.7**	**8.6**
541	Professional, scientific, & technical services	14 115	15 940 200	6 483 841	1 471 540	146 814	14.7	8.6
5411	Legal services	3 383	1 869 095	761 855	159 079	17 537	23.8	5.7
54111	Offices of lawyers	3 048	1 719 462	706 141	146 788	15 761	24.3	5.8
541110	Offices of lawyers	3 048	1 719 462	706 141	146 788	15 761	24.3	5.8
5411101	Offices of lawyers (except legal aid societies)	3 048	1 719 462	706 141	146 788	15 761	24.3	5.8
54119	Other legal services	335	149 633	55 714	12 291	1 776	17.7	4.0
541191	Title abstract & settlement offices	308	141 657	53 054	11 565	1 627	17.3	3.5
541199	All other legal services	27	7 976	2 660	726	149	25.7	12.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 128	1 132 738	506 719	112 838	17 492	19.1	10.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 128	1 132 738	506 719	112 838	17 492	19.1	10.4
541211	Offices of certified public accountants	1 225	722 196	327 203	70 235	7 864	20.1	9.7
541213	Tax return preparation services	220	37 537	14 284	5 519	2 999	29.9	2.3
541214	Payroll services	78	236 808	102 922	23 430	4 045	1.1	11.8
541219	Other accounting services	605	136 197	62 310	13 654	2 584	41.9	14.0
5413	Architectural, engineering, & related services	2 120	4 156 091	1 666 433	390 890	36 646	11.2	4.5
54131	Architectural services	378	281 833	109 403	22 716	2 372	23.6	3.0
541310	Architectural services	378	281 833	109 403	22 716	2 372	23.6	3.0
54133	Engineering services	1 375	3 634 582	1 453 079	342 096	30 901	9.8	4.5
541330	Engineering services	1 375	3 634 582	1 453 079	342 096	30 901	9.8	4.5
54134	Drafting services	28	D	D	D	b	D	D
541340	Drafting services	28	D	D	D	b	D	D
54135	Building inspection services	90	23 636	8 564	1 827	305	41.9	2.6
541350	Building inspection services	90	23 636	8 564	1 827	305	41.9	2.6
54136	Geophysical surveying & mapping services	3	D	D	D	a	D	D
541360	Geophysical surveying & mapping services	3	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	146	62 805	28 946	6 475	979	22.8	4.4
541370	Surveying & mapping (except geophysical) services	146	62 805	28 946	6 475	979	22.8	4.4
54138	Testing laboratories	100	145 982	63 188	17 065	1 973	9.4	6.3
541380	Testing laboratories	100	145 982	63 188	17 065	1 973	9.4	6.3
5414	Specialized design services	613	248 662	66 532	15 223	2 096	43.5	5.9
54141	Interior design services	199	82 918	17 592	3 599	591	40.4	6.6
541410	Interior design services	199	82 918	17 592	3 599	591	40.4	6.6
54142	Industrial design services	20	D	D	D	b	D	D
541420	Industrial design services	20	D	D	D	b	D	D
54143	Graphic design services	379	134 495	41 851	9 984	1 345	35.7	6.5
541430	Graphic design services	379	134 495	41 851	9 984	1 345	35.7	6.5
5414301	Graphic design services (except commercial art & medical artists)	336	122 362	37 516	8 435	1 168	36.1	6.9
5414302	Commercial art	42	D	D	D	c	D	D
5414303	Medical artists	1	D	D	D	a	D	D
54149	Other specialized design services	15	D	D	D	c	D	D
541490	Other specialized design services	15	D	D	D	c	D	D
5415	Computer systems design & related services	2 302	4 795 701	2 004 602	460 135	36 640	8.5	12.6
54151	Computer systems design & related services	2 302	4 795 701	2 004 602	460 135	36 640	8.5	12.6
541511	Custom computer programming services	921	1 461 810	730 590	164 753	12 980	6.9	22.5
541512	Computer systems design services	1 066	2 782 861	1 029 636	238 279	18 141	9.4	5.7
5415121	Computer systems integrators	395	2 094 560	731 739	171 211	12 210	6.8	4.6
5415122	Computer systems consultants (except systems integrators)	671	688 301	297 897	67 068	5 931	17.3	9.1
541513	Computer facilities management services	63	410 095	177 536	41 741	4 262	1.5	25.2
541519	Other computer related services	252	140 935	66 840	15 362	1 257	28.6	9.3
5416	Management, scientific, & technical consulting services	2 041	1 505 745	652 636	145 074	13 611	24.7	11.8
54161	Management consulting services	1 462	1 033 264	451 670	99 487	9 088	28.1	9.1
541611	Administrative management & general management consulting service	731	558 532	248 269	55 303	5 001	26.8	8.4
541612	Human resources & executive search consulting services	320	172 056	81 363	18 022	1 640	33.9	16.0
5416121	Actuarial consulting	15	9 303	5 758	1 156	71	22.1	–
5416122	Executive placement services	144	89 736	43 372	9 091	798	30.9	8.5
5416123	Human resources & personnel management consulting	161	73 017	32 233	7 775	771	39.1	27.1
541613	Marketing consulting services	279	107 939	33 433	6 409	800	47.7	13.4
541614	Process, physical distribution, & logistics consulting services	62	127 562	60 487	13 148	1 074	19.6	1.7
541618	Other management consulting services	70	67 175	28 118	6 605	573	8.7	4.7
54162	Environmental consulting services	178	174 863	75 266	17 476	1 709	15.9	16.7
541620	Environmental consulting services	178	174 863	75 266	17 476	1 709	15.9	16.7
54169	Other scientific & technical consulting services	401	297 618	125 700	28 111	2 814	17.9	18.2
541690	Other scientific & technical consulting services	401	297 618	125 700	28 111	2 814	17.9	18.2
5417	Scientific research & development services	319	1 096 649	461 353	105 821	10 728	8.1	6.7
54171	R&D in the physical, engineering, & life sciences	276	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	276	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	158	548 329	226 551	51 109	4 946	9.9	3.9
5417102	Research & development in the life sciences	118	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	43	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	43	D	D	D	h	D	D

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARYLAND—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	750	776 106	233 004	53 217	7 756	24.5	6.7
54181	Advertising agencies	238	192 791	87 601	19 838	2 083	16.7	4.3
541810	Advertising agencies	238	192 791	87 601	19 838	2 083	16.7	4.3
54182	Public relations agencies	121	29 099	10 470	2 301	320	61.9	10.6
541820	Public relations agencies	121	29 099	10 470	2 301	320	61.9	10.6
54183	Media buying services	14	D	D	D	b	D	D
541830	Media buying services	14	D	D	D	b	D	D
54184	Media representatives	26	16 578	4 741	1 043	138	29.4	1.9
541840	Media representatives	26	16 578	4 741	1 043	138	29.4	1.9
5418401	Radio & television advertising representatives	7	1 991	1 092	252	28	55.9	2.6
5418402	Publishers' advertising representatives	19	14 587	3 649	791	110	25.8	1.9
54185	Display advertising	38	77 891	9 842	2 619	812	6.3	16.3
541850	Display advertising	38	77 891	9 842	2 619	812	6.3	16.3
5418501	Display advertising (except outdoor)	8	D	D	D	f	D	D
5418502	Outdoor advertising services	30	D	D	D	c	D	D
54186	Direct mail advertising	106	277 539	87 419	19 975	3 386	28.8	5.9
541860	Direct mail advertising	106	277 539	87 419	19 975	3 386	28.8	5.9
54187	Advertising material distribution services	9	D	D	D	b	D	D
541870	Advertising material distribution services	9	D	D	D	b	D	D
54189	Other services related to advertising	198	D	D	D	f	D	D
541890	Other services related to advertising	198	D	D	D	f	D	D
5418901	Welcoming services	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	98	136 844	19 517	4 338	526	29.8	1.7
5418903	Sign painting & lettering shop	78	17 371	5 025	1 110	242	37.7	13.0
5418909	All other advertising	20	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	459	359 413	130 707	29 263	4 308	13.4	9.3
54191	Marketing research & public opinion polling	90	244 101	93 301	21 207	2 576	8.3	5.6
541910	Marketing research & public opinion polling	90	244 101	93 301	21 207	2 576	8.3	5.6
54192	Photographic services	296	72 825	20 367	4 391	1 232	30.5	7.2
541921	Photographic studios, portrait	227	53 217	14 228	3 055	994	30.3	7.7
541922	Commercial photography	69	19 608	6 139	1 336	238	31.1	5.7
54193	Translation & interpretation services	20	D	D	D	c	D	D
541930	Translation & interpretation services	20	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	53	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	53	D	D	D	e	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	MARYLAND								
54	**Professional, scientific, & technical services**	**177**	**882 598**	**826 241**	**359 483**	**88 007**	**7 132**	**6.9**	**3.5**
541	Professional, scientific, & technical services	177	882 598	826 241	359 483	88 007	7 132	6.9	3.5
5411	Legal services	44	19 544	18 049	9 450	2 149	340	22.0	3.1
54111	Offices of lawyers	44	19 544	18 049	9 450	2 149	340	22.0	3.1
541110	Offices of lawyers	44	19 544	18 049	9 450	2 149	340	22.0	3.1
5411102	Legal aid societies & similar legal services	44	19 544	18 049	9 450	2 149	340	22.0	3.1
5417	Scientific research & development services	133	863 054	808 192	350 033	85 858	6 792	6.5	3.5
54171	R&D in the physical, engineering, & life sciences	103	D	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	103	D	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	33	576 487	562 351	243 197	60 640	4 362	1.2	.1
5417102	Research & development in the life sciences	70	D	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities	30	D	D	D	D	f	D	D
541720	R&D in the social sciences & humanities	30	D	D	D	D	f	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CUMBERLAND, MD–WV MSA							
54	**Professional, scientific, & technical services**	**114**	**28 637**	**14 625**	**3 241**	**581**	**52.5**	**5.6**
541	Professional, scientific, & technical services	114	28 637	14 625	3 241	581	52.5	5.6
5411	Legal services	44	9 765	4 469	895	144	47.1	13.7
54111	Offices of lawyers	44	9 765	4 469	895	144	47.1	13.7
541110	Offices of lawyers	44	9 765	4 469	895	144	47.1	13.7
5411101	Offices of lawyers (except legal aid societies)	44	9 765	4 469	895	144	47.1	13.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	9 710	6 685	1 608	271	37.7	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	9 710	6 685	1 608	271	37.7	1.0
541219	Other accounting services	8	2 103	979	266	49	55.0	.3
5413	Architectural, engineering, & related services	17	3 087	1 376	322	75	80.9	–
5418	Advertising & related services	7	1 712	539	120	37	36.9	3.5
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA							
54	**Professional, scientific, & technical services**	**15 494**	**19 882 819**	**8 074 293**	**1 844 762**	**164 081**	**15.3**	**7.1**
541	Professional, scientific, & technical services	15 494	19 882 819	8 074 293	1 844 762	164 081	15.3	7.1
5411	Legal services	4 438	4 426 760	1 820 485	410 471	35 501	16.2	4.8
54111	Offices of lawyers	4 173	D	D	D	k	D	D
541110	Offices of lawyers	4 173	D	D	D	k	D	D
5411101	Offices of lawyers (except legal aid societies)	4 173	D	D	D	k	D	D
54119	Other legal services	265	D	D	D	g	D	D
541191	Title abstract & settlement offices	206	D	D	D	g	D	D
541199	All other legal services	59	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 979	1 509 268	610 197	138 778	18 554	17.8	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 979	1 509 268	610 197	138 778	18 554	17.8	5.8
541211	Offices of certified public accountants	1 159	1 155 304	455 178	99 973	10 482	17.0	2.9
541213	Tax return preparation services	194	34 970	14 450	5 189	3 313	30.9	7.9
541214	Payroll services	86	191 704	83 898	20 723	2 460	2.8	15.2
541219	Other accounting services	540	127 290	56 671	12 893	2 299	43.6	17.8
5413	Architectural, engineering, & related services	2 149	D	D	D	k	D	D
54131	Architectural services	451	429 170	173 242	36 370	3 945	21.7	1.8
541310	Architectural services	451	429 170	173 242	36 370	3 945	21.7	1.8
54133	Engineering services	1 347	D	D	D	k	D	D
541330	Engineering services	1 347	D	D	D	k	D	D
54134	Drafting services	32	D	D	D	c	D	D
541340	Drafting services	32	D	D	D	c	D	D
54135	Building inspection services	72	D	D	D	e	D	D
541350	Building inspection services	72	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	122	42 916	19 518	4 341	610	27.4	4.0
541370	Surveying & mapping (except geophysical) services	122	42 916	19 518	4 341	610	27.4	4.0
54138	Testing laboratories	120	D	D	D	g	D	D
541380	Testing laboratories	120	D	D	D	g	D	D
5414	Specialized design services	639	D	D	D	h	D	D
54141	Interior design services	229	D	D	D	f	D	D
541410	Interior design services	229	D	D	D	f	D	D
54142	Industrial design services	35	D	D	D	g	D	D
541420	Industrial design services	35	D	D	D	g	D	D
54143	Graphic design services	359	169 135	52 041	10 804	1 304	38.2	3.9
541430	Graphic design services	359	169 135	52 041	10 804	1 304	38.2	3.9
5414301	Graphic design services (except commercial art & medical artists)	304	D	D	D	g	D	D
5414302	Commercial art	52	D	D	D	c	D	D
54149	Other specialized design services	16	D	D	D	b	D	D
541490	Other specialized design services	16	D	D	D	b	D	D
5415	Computer systems design & related services	2 132	D	D	D	k	D	D
54151	Computer systems design & related services	2 132	D	D	D	k	D	D
541511	Custom computer programming services	907	D	D	D	i	D	D
541512	Computer systems design services	919	2 591 590	945 595	225 265	17 335	7.1	6.6
5415121	Computer systems integrators	290	D	D	D	j	D	D
5415122	Computer systems consultants (except systems integrators)	629	D	D	D	h	D	D
541513	Computer facilities management services	52	D	D	D	g	D	D
541519	Other computer related services	254	219 375	63 514	15 031	1 091	20.1	5.4
5416	Management, scientific, & technical consulting services	2 388	2 531 164	1 005 307	236 872	18 456	21.7	9.1
54161	Management consulting services	1 810	2 114 329	850 245	201 644	14 862	17.4	9.6
541611	Administrative management & general management consulting service	812	1 351 531	521 034	134 546	9 273	13.3	7.8
541612	Human resources & executive search consulting services	460	336 167	166 619	34 406	2 878	29.2	10.2
5416121	Actuarial consulting	44	D	D	D	e	D	D
5416122	Executive placement services	244	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	172	120 788	55 918	12 340	1 030	31.0	5.4
541613	Marketing consulting services	364	222 790	92 389	18 079	1 573	32.4	20.6
541614	Process, physical distribution, & logistics consulting services	102	158 513	54 601	11 314	760	6.1	5.3
541618	Other management consulting services	72	45 328	15 602	3 299	378	20.7	19.3
54162	Environmental consulting services	214	243 903	87 071	20 007	2 164	52.5	5.4
541620	Environmental consulting services	214	243 903	87 071	20 007	2 164	52.5	5.4
54169	Other scientific & technical consulting services	364	172 932	67 991	15 221	1 430	30.4	8.4
541690	Other scientific & technical consulting services	364	172 932	67 991	15 221	1 430	30.4	8.4

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	209	700 182	230 901	58 417	3 981	6.3	12.4
54171	R&D in the physical, engineering, & life sciences	182	686 181	223 847	57 032	3 789	5.6	12.6
541710	R&D in the physical, engineering, & life sciences	182	686 181	223 847	57 032	3 789	5.6	12.6
5417101	R&D in the physical & engineering sciences	94	152 174	54 155	11 966	1 000	14.8	9.9
5417102	Research & development in the life sciences	88	534 007	169 692	45 066	2 789	3.0	13.3
54172	Research & development in the social sciences & humanities	27	14 001	7 054	1 385	192	38.2	3.8
541720	R&D in the social sciences & humanities	27	14 001	7 054	1 385	192	38.2	3.8
5418	Advertising & related services	989	1 291 576	396 590	86 284	9 819	24.1	7.3
54181	Advertising agencies	368	336 743	146 750	31 439	2 964	23.6	7.9
541810	Advertising agencies	368	336 743	146 750	31 439	2 964	23.6	7.9
54182	Public relations agencies	109	D	D	D	f	D	D
541820	Public relations agencies	109	D	D	D	f	D	D
54183	Media buying services	34	D	D	D	c	D	D
541830	Media buying services	34	D	D	D	c	D	D
54184	Media representatives	81	D	D	D	f	D	D
541840	Media representatives	81	D	D	D	f	D	D
5418401	Radio & television advertising representatives	33	40 569	13 628	2 981	329	2.5	6.4
5418402	Publishers' advertising representatives	48	D	D	D	f	D	D
54185	Display advertising	46	101 208	21 665	4 598	749	6.3	20.5
541850	Display advertising	46	101 208	21 665	4 598	749	6.3	20.5
5418501	Display advertising (except outdoor)	17	D	D	D	e	D	D
5418502	Outdoor advertising services	29	D	D	D	e	D	D
54186	Direct mail advertising	128	D	D	D	h	D	D
541860	Direct mail advertising	128	D	D	D	h	D	D
54187	Advertising material distribution services	16	D	D	D	c	D	D
541870	Advertising material distribution services	16	D	D	D	c	D	D
54189	Other services related to advertising	207	226 850	34 309	7 156	921	31.0	5.2
541890	Other services related to advertising	207	226 850	34 309	7 156	921	31.0	5.2
5418902	Advertising specialties goods distributor	116	182 384	22 179	4 514	574	23.2	5.3
5418903	Sign painting & lettering shop	61	D	D	D	c	D	D
5418909	All other advertising	29	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	571	D	D	D	i	D	D
54191	Marketing research & public opinion polling	122	383 116	157 395	37 028	4 790	14.9	18.7
541910	Marketing research & public opinion polling	122	383 116	157 395	37 028	4 790	14.9	18.7
54192	Photographic services	365	D	D	D	g	D	D
541921	Photographic studios, portrait	273	D	D	D	g	D	D
541922	Commercial photography	92	24 959	6 297	1 380	245	36.9	17.4
54193	Translation & interpretation services	14	D	D	D	b	D	D
541930	Translation & interpretation services	14	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	70	21 332	6 767	1 322	243	20.6	16.5
541990	All other professional, scientific, & technical services	70	21 332	6 767	1 322	243	20.6	16.5
	Atlantic–Cape May, NJ PMSA							
54	**Professional, scientific, & technical services**	**724**	**449 910**	**184 119**	**40 984**	**4 680**	**24.1**	**7.5**
541	Professional, scientific, & technical services	724	449 910	184 119	40 984	4 680	24.1	7.5
5411	Legal services	280	132 275	64 055	12 864	1 384	30.4	7.1
54111	Offices of lawyers	261	123 936	60 382	12 141	1 274	31.7	2.9
541110	Offices of lawyers	261	123 936	60 382	12 141	1 274	31.7	2.9
5411101	Offices of lawyers (except legal aid societies)	261	123 936	60 382	12 141	1 274	31.7	2.9
54119	Other legal services	19	8 339	3 673	723	110	11.2	70.3
541191	Title abstract & settlement offices	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	109	41 928	19 201	4 312	790	38.8	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	109	41 928	19 201	4 312	790	38.8	4.4
541211	Offices of certified public accountants	64	D	D	D	e	D	D
541213	Tax return preparation services	16	D	D	D	e	D	D
541219	Other accounting services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	118	86 327	38 708	9 497	971	24.1	7.0
54131	Architectural services	25	14 534	5 479	1 190	135	19.9	12.6
541310	Architectural services	25	14 534	5 479	1 190	135	19.9	12.6
54133	Engineering services	68	64 638	29 651	7 569	691	21.5	5.3
541330	Engineering services	68	64 638	29 651	7 569	691	21.5	5.3
54135	Building inspection services	3	D	D	D	b	D	D
541350	Building inspection services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	19	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	19	D	D	D	b	D	D
5414	Specialized design services	32	12 630	2 814	558	97	68.2	6.3
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
54143	Graphic design services	15	D	D	D	b	D	D
541430	Graphic design services	15	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Atlantic–Cape May, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	52	88 261	38 399	9 285	778	2.9	9.5
54151	Computer systems design & related services	52	88 261	38 399	9 285	778	2.9	9.5
541511	Custom computer programming services	16	D	D	D	e	D	D
541512	Computer systems design services	26	D	D	D	c	D	D
5415121	Computer systems integrators	10	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	55	16 528	6 262	1 317	187	39.7	9.5
54161	Management consulting services	39	D	D	D	c	D	D
541611	Administrative management & general management consulting service	26	7 041	2 526	427	74	38.8	19.7
54169	Other scientific & technical consulting services	9	3 598	1 760	456	56	46.0	–
541690	Other scientific & technical consulting services	9	3 598	1 760	456	56	46.0	–
5417	Scientific research & development services	6	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	c	D	D
5418	Advertising & related services	47	29 304	7 931	1 710	215	33.1	14.8
54189	Other services related to advertising	13	D	D	D	b	D	D
541890	Other services related to advertising	13	D	D	D	b	D	D
5418903	Sign painting & lettering shop	5	1 369	461	79	19	27.6	17.8
5419	Other professional, scientific, & technical services	25	D	D	D	c	D	D
54192	Photographic services	21	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	Philadelphia, PA–NJ PMSA							
54	**Professional, scientific, & technical services**	**13 093**	**18 002 581**	**7 343 252**	**1 694 006**	**147 380**	**15.1**	**7.2**
541	Professional, scientific, & technical services	13 093	18 002 581	7 343 252	1 694 006	147 380	15.1	7.2
5411	Legal services	3 762	3 845 098	1 565 937	357 905	30 179	16.1	4.9
54111	Offices of lawyers	3 536	3 728 192	1 526 461	349 102	28 900	15.8	4.9
541110	Offices of lawyers	3 536	3 728 192	1 526 461	349 102	28 900	15.8	4.9
5411101	Offices of lawyers (except legal aid societies)	3 536	3 728 192	1 526 461	349 102	28 900	15.8	4.9
54119	Other legal services	226	116 906	39 476	8 803	1 279	28.4	4.7
541191	Title abstract & settlement offices	179	81 076	27 164	6 116	942	32.4	5.9
541199	All other legal services	47	35 830	12 312	2 687	337	19.3	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 624	1 380 511	549 569	124 928	16 164	16.3	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 624	1 380 511	549 569	124 928	16 164	16.3	5.8
541211	Offices of certified public accountants	976	1 069 256	413 121	90 774	9 400	16.0	2.7
541213	Tax return preparation services	141	26 990	11 089	3 824	2 545	31.4	8.6
541214	Payroll services	69	182 522	78 523	19 562	2 358	2.4	15.6
541219	Other accounting services	438	101 743	46 836	10 768	1 861	40.1	19.8
5413	Architectural, engineering, & related services	1 768	3 886 465	1 841 587	428 337	34 708	11.9	3.8
54131	Architectural services	391	384 680	158 556	33 142	3 597	22.1	1.5
541310	Architectural services	391	384 680	158 556	33 142	3 597	22.1	1.5
54133	Engineering services	1 113	3 333 021	1 606 009	377 363	28 978	10.0	3.9
541330	Engineering services	1 113	3 333 021	1 606 009	377 363	28 978	10.0	3.9
54134	Drafting services	29	9 816	6 203	1 564	166	13.1	1.9
541340	Drafting services	29	9 816	6 203	1 564	166	13.1	1.9
54135	Building inspection services	59	20 750	8 500	1 803	258	18.0	34.5
541350	Building inspection services	59	20 750	8 500	1 803	258	18.0	34.5
54137	Surveying & mapping (except geophysical) services	79	35 880	16 256	3 662	481	22.7	2.6
541370	Surveying & mapping (except geophysical) services	79	35 880	16 256	3 662	481	22.7	2.6
54138	Testing laboratories	92	99 917	44 887	10 542	1 212	29.7	3.5
541380	Testing laboratories	92	99 917	44 887	10 542	1 212	29.7	3.5
5414	Specialized design services	533	314 468	112 911	24 491	3 039	37.1	5.7
54141	Interior design services	195	113 157	27 846	5 796	801	42.9	10.3
541410	Interior design services	195	113 157	27 846	5 796	801	42.9	10.3
54142	Industrial design services	27	46 847	36 984	8 563	1 070	23.9	1.2
541420	Industrial design services	27	46 847	36 984	8 563	1 070	23.9	1.2
54143	Graphic design services	297	147 291	45 134	9 410	1 092	35.9	3.8
541430	Graphic design services	297	147 291	45 134	9 410	1 092	35.9	3.8
5414301	Graphic design services (except commercial art & medical artists)	254	126 624	39 616	8 178	929	36.8	1.4
5414302	Commercial art	40	D	D	D	c	D	D
54149	Other specialized design services	14	7 173	2 947	722	76	59.4	–
541490	Other specialized design services	14	7 173	2 947	722	76	59.4	–
5415	Computer systems design & related services	1 817	3 887 331	1 542 339	352 264	26 897	9.3	9.7
54151	Computer systems design & related services	1 817	3 887 331	1 542 339	352 264	26 897	9.3	9.7
541511	Custom computer programming services	788	978 256	476 133	102 381	7 844	15.5	11.3
541512	Computer systems design services	773	2 476 408	903 873	215 539	16 433	6.8	6.0
5415121	Computer systems integrators	240	2 062 482	703 546	169 404	12 773	3.9	5.4
5415122	Computer systems consultants (except systems integrators)	533	413 926	200 327	46 135	3 660	21.6	9.0
541513	Computer facilities management services	36	219 078	101 132	19 759	1 579	.1	48.8
541519	Other computer related services	220	213 589	61 201	14 585	1 041	18.8	5.4

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Philadelphia, PA–NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	2 063	2 416 070	961 091	228 168	17 304	21.2	9.3
54161	Management consulting services	1 590	2 042 024	820 391	196 187	14 146	17.2	9.7
541611	Administrative management & general management consulting service	692	1 326 996	509 306	132 444	8 947	12.8	7.6
541612	Human resources & executive search consulting services	431	328 293	162 421	33 510	2 765	29.1	10.3
5416121	Actuarial consulting	43	52 093	23 927	5 448	430	13.7	.4
5416122	Executive placement services	231	161 187	85 842	16 486	1 399	32.3	17.0
5416123	Human resources & personnel management consulting	157	115 013	52 652	11 576	936	31.6	5.5
541613	Marketing consulting services	320	210 204	85 762	16 729	1 436	32.5	21.7
541614	Process, physical distribution, & logistics consulting services	89	137 113	49 565	10 617	661	6.5	6.1
541618	Other management consulting services	58	39 418	13 337	2 887	337	21.8	22.2
54162	Environmental consulting services	175	217 417	78 655	18 070	1 915	53.9	5.2
541620	Environmental consulting services	175	217 417	78 655	18 070	1 915	53.9	5.2
54169	Other scientific & technical consulting services	298	156 629	62 045	13 911	1 243	27.4	9.2
541690	Other scientific & technical consulting services	298	156 629	62 045	13 911	1 243	27.4	9.2
5417	Scientific research & development services	184	655 544	223 008	56 643	3 744	6.2	13.2
54171	R&D in the physical, engineering, & life sciences	162	642 054	216 091	55 287	3 562	5.5	13.4
541710	R&D in the physical, engineering, & life sciences	162	642 054	216 091	55 287	3 562	5.5	13.4
5417101	R&D in the physical & engineering sciences	82	111 130	47 515	10 482	806	18.8	13.4
5417102	Research & development in the life sciences	80	530 924	168 576	44 805	2 756	2.8	13.4
54172	Research & development in the social sciences & humanities	22	13 490	6 917	1 356	182	36.5	4.0
541720	R&D in the social sciences & humanities	22	13 490	6 917	1 356	182	36.5	4.0
5418	Advertising & related services	851	1 109 213	352 681	76 531	8 695	25.8	7.5
54181	Advertising agencies	316	299 091	128 990	27 499	2 564	23.4	7.6
541810	Advertising agencies	316	299 091	128 990	27 499	2 564	23.4	7.6
54182	Public relations agencies	94	68 565	26 686	5 895	639	41.3	5.1
541820	Public relations agencies	94	68 565	26 686	5 895	639	41.3	5.1
54183	Media buying services	32	16 981	7 477	1 554	161	9.9	20.7
541830	Media buying services	32	16 981	7 477	1 554	161	9.9	20.7
54184	Media representatives	79	121 482	34 927	7 312	747	12.7	13.7
541840	Media representatives	79	121 482	34 927	7 312	747	12.7	13.7
5418401	Radio & television advertising representatives	33	40 569	13 628	2 981	329	2.5	6.4
5418402	Publishers' advertising representatives	46	80 913	21 299	4 331	418	17.8	17.4
54185	Display advertising	37	83 014	17 397	3 564	661	7.4	19.0
541850	Display advertising	37	83 014	17 397	3 564	661	7.4	19.0
5418501	Display advertising (except outdoor)	16	35 487	4 070	894	429	11.6	.6
5418502	Outdoor advertising services	21	47 527	13 327	2 670	232	4.2	32.8
54186	Direct mail advertising	111	299 185	102 786	23 437	2 895	31.3	1.5
541860	Direct mail advertising	111	299 185	102 786	23 437	2 895	31.3	1.5
54187	Advertising material distribution services	13	14 701	3 699	855	220	34.7	35.8
541870	Advertising material distribution services	13	14 701	3 699	855	220	34.7	35.8
54189	Other services related to advertising	169	206 194	30 719	6 415	808	31.7	5.4
541890	Other services related to advertising	169	206 194	30 719	6 415	808	31.7	5.4
5418902	Advertising specialties goods distributor	99	167 528	19 811	4 056	511	24.7	5.6
5418903	Sign painting & lettering shop	45	D	D	D	c	D	D
5418909	All other advertising	24	29 831	8 720	1 933	189	61.2	3.6
5419	Other professional, scientific, & technical services	491	507 881	194 129	44 739	6 650	17.3	18.2
54191	Marketing research & public opinion polling	116	382 075	157 028	36 956	4 738	14.8	18.8
541910	Marketing research & public opinion polling	116	382 075	157 028	36 956	4 738	14.8	18.8
54192	Photographic services	306	101 334	29 102	6 167	1 638	26.7	17.2
541921	Photographic studios, portrait	235	80 184	24 105	5 071	1 445	22.9	16.4
541922	Commercial photography	71	21 150	4 997	1 096	193	40.9	20.3
54193	Translation & interpretation services	13	6 932	2 155	487	73	15.5	–
541930	Translation & interpretation services	13	6 932	2 155	487	73	15.5	–
54199	All other professional, scientific, & technical services	56	17 540	5 844	1 129	201	18.8	17.8
541990	All other professional, scientific, & technical services	56	17 540	5 844	1 129	201	18.8	17.8

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Vineland–Millville–Bridgeton, NJ PMSA							
54	**Professional, scientific, & technical services**	**200**	**88 892**	**34 093**	**7 151**	**1 061**	**33.2**	**3.7**
541	Professional, scientific, & technical services	200	88 892	34 093	7 151	1 061	33.2	3.7
5411	Legal services	89	40 517	17 585	3 944	506	30.3	5.4
54111	Offices of lawyers	86	39 072	17 171	3 832	485	31.4	4.4
541110	Offices of lawyers	86	39 072	17 171	3 832	485	31.4	4.4
5411101	Offices of lawyers (except legal aid societies)	86	39 072	17 171	3 832	485	31.4	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	9 564	4 613	1 029	170	55.2	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	9 564	4 613	1 029	170	55.2	1.3
541211	Offices of certified public accountants	21	D	D	D	c	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	10 003	4 543	897	135	56.5	1.7
5416	Management, scientific, & technical consulting services	15	22 637	5 765	911	174	16.7	.8
54161	Management consulting services	8	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	9	2 250	632	160	21	9.0	24.3
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	Wilmington–Newark, DE–MD PMSA							
54	**Professional, scientific, & technical services**	**1 477**	**1 341 436**	**512 829**	**102 621**	**10 960**	**13.7**	**5.3**
541	Professional, scientific, & technical services	1 477	1 341 436	512 829	102 621	10 960	13.7	5.3
5411	Legal services	307	408 870	172 908	35 758	3 432	10.8	2.6
54111	Offices of lawyers	290	D	D	D	h	D	D
541110	Offices of lawyers	290	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	290	D	D	D	h	D	D
54119	Other legal services	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	209	77 265	36 814	8 509	1 430	28.4	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	209	77 265	36 814	8 509	1 430	28.4	7.8
541211	Offices of certified public accountants	98	D	D	D	f	D	D
541213	Tax return preparation services	34	D	D	D	e	D	D
541219	Other accounting services	66	D	D	D	e	D	D
5413	Architectural, engineering, & related services	234	D	D	D	g	D	D
54131	Architectural services	30	27 072	8 402	1 851	186	13.0	.6
541310	Architectural services	30	27 072	8 402	1 851	186	13.0	.6
54133	Engineering services	153	D	D	D	g	D	D
541330	Engineering services	153	D	D	D	g	D	D
54135	Building inspection services	10	D	D	D	b	D	D
541350	Building inspection services	10	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	14	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	14	D	D	D	b	D	D
54138	Testing laboratories	24	D	D	D	c	D	D
541380	Testing laboratories	24	D	D	D	c	D	D
5414	Specialized design services	68	35 416	16 598	3 838	415	24.8	1.9
54141	Interior design services	20	D	D	D	b	D	D
541410	Interior design services	20	D	D	D	b	D	D
54142	Industrial design services	4	D	D	D	c	D	D
541420	Industrial design services	4	D	D	D	c	D	D
54143	Graphic design services	44	D	D	D	c	D	D
541430	Graphic design services	44	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	34	D	D	D	c	D	D
5415	Computer systems design & related services	259	D	D	D	g	D	D
54151	Computer systems design & related services	259	D	D	D	g	D	D
541511	Custom computer programming services	102	D	D	D	f	D	D
541512	Computer systems design services	117	88 708	30 690	7 054	683	14.4	23.7
5415121	Computer systems integrators	39	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	78	D	D	D	c	D	D
541513	Computer facilities management services	12	D	D	D	c	D	D
541519	Other computer related services	28	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	255	75 929	32 189	6 476	791	36.2	6.2
54161	Management consulting services	173	41 973	21 038	3 989	471	30.7	6.8
541611	Administrative management & general management consulting service	90	16 695	8 834	1 612	227	36.0	13.2
541612	Human resources & executive search consulting services	21	D	D	D	b	D	D
541613	Marketing consulting services	39	11 840	6 329	1 293	130	29.3	2.9
541618	Other management consulting services	11	D	D	D	b	D	D
54162	Environmental consulting services	30	22 225	7 247	1 672	200	34.5	7.6
541620	Environmental consulting services	30	22 225	7 247	1 672	200	34.5	7.6
54169	Other scientific & technical consulting services	52	11 731	3 904	815	120	59.2	1.2
541690	Other scientific & technical consulting services	52	11 731	3 904	815	120	59.2	1.2
5417	Scientific research & development services	18	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Wilmington–Newark, DE–MD PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	82	150 809	35 346	7 883	888	10.0	4.4
54181	Advertising agencies	31	29 416	14 610	3 251	323	32.2	3.9
541810	Advertising agencies	31	29 416	14 610	3 251	323	32.2	3.9
54184	Media representatives	1	D	D	D	b	D	D
541840	Media representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	5	D	D	D	b	D	D
54186	Direct mail advertising	13	D	D	D	e	D	D
541860	Direct mail advertising	13	D	D	D	e	D	D
54189	Other services related to advertising	22	D	D	D	b	D	D
541890	Other services related to advertising	22	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	45	D	D	D	c	D	D
54192	Photographic services	30	D	D	D	b	D	D
541921	Photographic studios, portrait	21	D	D	D	b	D	D
541922	Commercial photography	9	D	D	D	b	D	D
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA							
54	**Professional, scientific, & technical services**	**26 290**	**44 475 026**	**17 623 807**	**4 043 757**	**346 773**	**10.5**	**6.6**
541	Professional, scientific, & technical services	26 290	44 475 026	17 623 807	4 043 757	346 773	10.5	6.6
5411	Legal services	6 230	8 591 644	3 223 154	686 563	53 219	9.8	4.3
54111	Offices of lawyers	5 748	D	D	D	l	D	D
541110	Offices of lawyers	5 748	D	D	D	l	D	D
5411101	Offices of lawyers (except legal aid societies)	5 748	D	D	D	l	D	D
54119	Other legal services	482	D	D	D	h	D	D
541191	Title abstract & settlement offices	392	D	D	D	g	D	D
541199	All other legal services	90	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 925	2 336 834	1 048 503	222 032	30 276	12.7	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 925	2 336 834	1 048 503	222 032	30 276	12.7	7.9
541211	Offices of certified public accountants	1 691	1 798 670	790 936	160 790	16 686	11.3	6.2
541213	Tax return preparation services	302	58 033	22 254	7 958	4 464	28.5	6.8
541214	Payroll services	112	306 587	152 423	34 946	5 824	1.4	14.7
541219	Other accounting services	820	173 544	82 890	18 338	3 302	42.0	13.6
5413	Architectural, engineering, & related services	3 691	8 472 618	3 484 551	822 059	72 020	9.6	4.5
54131	Architectural services	711	714 042	279 545	62 339	5 906	17.1	2.4
541310	Architectural services	711	714 042	279 545	62 339	5 906	17.1	2.4
54133	Engineering services	2 480	7 394 189	3 047 146	720 798	61 367	8.6	4.7
541330	Engineering services	2 480	7 394 189	3 047 146	720 798	61 367	8.6	4.7
54134	Drafting services	43	D	D	D	c	D	D
541340	Drafting services	43	D	D	D	c	D	D
54135	Building inspection services	132	31 865	13 341	2 652	404	40.0	2.4
541350	Building inspection services	132	31 865	13 341	2 652	404	40.0	2.4
54137	Surveying & mapping (except geophysical) services	185	103 540	47 010	11 203	1 411	23.0	2.8
541370	Surveying & mapping (except geophysical) services	185	103 540	47 010	11 203	1 411	23.0	2.8
54138	Testing laboratories	137	D	D	D	h	D	D
541380	Testing laboratories	137	D	D	D	h	D	D
5414	Specialized design services	1 049	D	D	D	h	D	D
54141	Interior design services	368	D	D	D	g	D	D
541410	Interior design services	368	D	D	D	g	D	D
54142	Industrial design services	28	D	D	D	c	D	D
541420	Industrial design services	28	D	D	D	c	D	D
54143	Graphic design services	635	D	D	D	g	D	D
541430	Graphic design services	635	D	D	D	g	D	D
5414301	Graphic design services (except commercial art & medical artists)	574	D	D	D	g	D	D
5414302	Commercial art	60	D	D	D	c	D	D
54149	Other specialized design services	18	D	D	D	c	D	D
541490	Other specialized design services	18	D	D	D	c	D	D
5415	Computer systems design & related services	4 833	14 047 462	5 373 509	1 277 089	97 727	6.5	8.9
54151	Computer systems design & related services	4 833	14 047 462	5 373 509	1 277 089	97 727	6.5	8.9
541511	Custom computer programming services	1 948	4 661 155	2 072 900	491 048	36 509	5.3	13.1
541512	Computer systems design services	2 205	8 169 477	2 750 894	657 350	49 724	6.9	5.9
5415121	Computer systems integrators	805	D	D	D	k	D	D
5415122	Computer systems consultants (except systems integrators)	1 400	D	D	D	j	D	D
541513	Computer facilities management services	177	D	D	D	i	D	D
541519	Other computer related services	503	D	D	D	h	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	4 580	D	D	D	k	D	D
54161	Management consulting services	3 330	D	D	D	k	D	D
541611	Administrative management & general management consulting service	1 691	D	D	D	j	D	D
541612	Human resources & executive search consulting services	631	D	D	D	h	D	D
5416121	Actuarial consulting	34	D	D	D	f	D	D
5416122	Executive placement services	261	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	336	248 615	109 332	28 718	1 854	28.8	21.6
541613	Marketing consulting services	706	D	D	D	h	D	D
541614	Process, physical distribution, & logistics consulting services	120	D	D	D	g	D	D
541618	Other management consulting services	182	D	D	D	g	D	D
54162	Environmental consulting services	315	390 654	177 950	42 126	3 849	17.2	17.4
541620	Environmental consulting services	315	390 654	177 950	42 126	3 849	17.2	17.4
54169	Other scientific & technical consulting services	935	D	D	D	i	D	D
541690	Other scientific & technical consulting services	935	D	D	D	i	D	D
5417	Scientific research & development services	645	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	524	D	D	D	j	D	D
541710	R&D in the physical, engineering, & life sciences	524	D	D	D	j	D	D
5417101	R&D in the physical & engineering sciences	371	D	D	D	j	D	D
5417102	Research & development in the life sciences	153	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	121	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	121	D	D	D	h	D	D
5418	Advertising & related services	1 552	1 816 155	658 121	145 791	15 679	20.9	6.4
54181	Advertising agencies	374	D	D	D	h	D	D
541810	Advertising agencies	374	D	D	D	h	D	D
54182	Public relations agencies	580	621 106	277 987	59 598	4 095	19.3	8.2
541820	Public relations agencies	580	621 106	277 987	59 598	4 095	19.3	8.2
54183	Media buying services	28	D	D	D	c	D	D
541830	Media buying services	28	D	D	D	c	D	D
54184	Media representatives	49	D	D	D	e	D	D
541840	Media representatives	49	D	D	D	e	D	D
5418401	Radio & television advertising representatives	17	11 653	4 894	1 213	107	22.2	.4
5418402	Publishers' advertising representatives	32	D	D	D	c	D	D
54185	Display advertising	44	76 687	10 133	2 647	866	7.1	11.7
541850	Display advertising	44	76 687	10 133	2 647	866	7.1	11.7
5418501	Display advertising (except outdoor)	8	D	D	D	f	D	D
5418502	Outdoor advertising services	36	D	D	D	e	D	D
54186	Direct mail advertising	200	D	D	D	i	D	D
541860	Direct mail advertising	200	D	D	D	i	D	D
54187	Advertising material distribution services	14	10 801	3 468	837	127	15.8	46.9
541870	Advertising material distribution services	14	10 801	3 468	837	127	15.8	46.9
54189	Other services related to advertising	263	223 538	38 256	8 776	1 157	28.8	4.0
541890	Other services related to advertising	263	223 538	38 256	8 776	1 157	28.8	4.0
5418901	Welcoming services	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	129	179 480	25 443	5 638	667	26.8	1.6
5418903	Sign painting & lettering shop	105	23 118	6 560	1 391	300	45.3	10.0
5418909	All other advertising	26	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	785	D	D	D	i	D	D
54191	Marketing research & public opinion polling	202	D	D	D	h	D	D
541910	Marketing research & public opinion polling	202	D	D	D	h	D	D
54192	Photographic services	447	D	D	D	g	D	D
541921	Photographic studios, portrait	320	D	D	D	g	D	D
541922	Commercial photography	127	44 619	13 864	3 207	527	23.2	4.8
54193	Translation & interpretation services	47	25 455	9 522	2 474	282	13.5	–
541930	Translation & interpretation services	47	25 455	9 522	2 474	282	13.5	–
54199	All other professional, scientific, & technical services	89	62 112	21 547	4 255	527	14.6	24.8
541990	All other professional, scientific, & technical services	89	62 112	21 547	4 255	527	14.6	24.8

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA—Con.							
	Baltimore, MD PMSA							
54	**Professional, scientific, & technical services**	**6 666**	**6 654 562**	**2 613 662**	**591 324**	**60 715**	**16.4**	**7.4**
541	Professional, scientific, & technical services	6 666	6 654 562	2 613 662	591 324	60 715	16.4	7.4
5411	Legal services	1 820	1 210 886	480 048	101 262	10 611	18.7	5.5
54111	Offices of lawyers	1 647	1 120 323	447 076	93 919	9 591	19.0	5.8
541110	Offices of lawyers	1 647	1 120 323	447 076	93 919	9 591	19.0	5.8
5411101	Offices of lawyers (except legal aid societies)	1 647	1 120 323	447 076	93 919	9 591	19.0	5.8
54119	Other legal services	173	90 563	32 972	7 343	1 020	14.0	2.8
541191	Title abstract & settlement offices	162	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 006	579 715	232 638	53 256	7 869	16.1	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 006	579 715	232 638	53 256	7 869	16.1	11.1
541211	Offices of certified public accountants	578	380 164	157 779	35 354	3 879	18.0	10.0
541213	Tax return preparation services	101	D	D	D	g	D	D
541214	Payroll services	35	D	D	D	f	D	D
541219	Other accounting services	292	D	D	D	g	D	D
5413	Architectural, engineering, & related services	998	1 940 072	769 150	182 276	16 911	11.5	3.4
54131	Architectural services	184	160 666	67 669	14 903	1 449	18.2	2.7
541310	Architectural services	184	160 666	67 669	14 903	1 449	18.2	2.7
54133	Engineering services	635	1 697 221	663 005	158 829	14 160	10.1	3.2
541330	Engineering services	635	1 697 221	663 005	158 829	14 160	10.1	3.2
54134	Drafting services	21	D	D	D	b	D	D
541340	Drafting services	21	D	D	D	b	D	D
54135	Building inspection services	41	D	D	D	b	D	D
541350	Building inspection services	41	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	63	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	63	D	D	D	e	D	D
54138	Testing laboratories	53	47 343	22 437	5 007	732	14.0	12.9
541380	Testing laboratories	53	47 343	22 437	5 007	732	14.0	12.9
5414	Specialized design services	312	148 503	35 604	7 995	1 134	47.6	5.6
54141	Interior design services	109	56 332	11 313	2 426	393	39.4	5.6
541410	Interior design services	109	56 332	11 313	2 426	393	39.4	5.6
54142	Industrial design services	11	D	D	D	b	D	D
541420	Industrial design services	11	D	D	D	b	D	D
54143	Graphic design services	184	63 277	17 995	4 108	610	35.9	7.9
541430	Graphic design services	184	63 277	17 995	4 108	610	35.9	7.9
5414301	Graphic design services (except commercial art & medical artists)	162	D	D	D	f	D	D
5414302	Commercial art	21	D	D	D	b	D	D
54149	Other specialized design services	8	D	D	D	c	D	D
541490	Other specialized design services	8	D	D	D	c	D	D
5415	Computer systems design & related services	912	1 243 626	522 649	118 485	9 809	12.3	9.4
54151	Computer systems design & related services	912	1 243 626	522 649	118 485	9 809	12.3	9.4
541511	Custom computer programming services	359	387 300	197 410	42 778	3 361	8.3	12.3
541512	Computer systems design services	435	766 674	286 678	66 608	5 507	13.6	8.4
5415121	Computer systems integrators	162	518 180	178 610	43 286	3 551	9.4	8.0
5415122	Computer systems consultants (except systems integrators)	273	248 494	108 068	23 322	1 956	22.4	9.3
541519	Other computer related services	106	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	876	570 078	248 491	52 523	5 095	28.7	17.6
54161	Management consulting services	670	422 674	190 547	40 199	3 726	31.1	14.4
541611	Administrative management & general management consulting service	307	169 831	74 365	15 276	1 425	32.9	12.6
541612	Human resources & executive search consulting services	161	94 545	44 900	10 049	866	32.9	23.9
5416122	Executive placement services	74	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	78	D	D	D	e	D	D
541613	Marketing consulting services	131	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	38	D	D	D	f	D	D
541618	Other management consulting services	33	D	D	D	c	D	D
54162	Environmental consulting services	75	105 337	42 874	9 626	1 029	14.6	26.4
541620	Environmental consulting services	75	105 337	42 874	9 626	1 029	14.6	26.4
54169	Other scientific & technical consulting services	131	42 067	15 070	2 698	340	40.9	28.4
541690	Other scientific & technical consulting services	131	42 067	15 070	2 698	340	40.9	28.4
5417	Scientific research & development services	114	291 000	113 182	27 555	2 269	16.6	6.4
54171	R&D in the physical, engineering, & life sciences	110	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	110	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	74	D	D	D	g	D	D
5417102	Research & development in the life sciences	36	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	4	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	4	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA—Con.							
	Baltimore, MD PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	400	486 030	142 604	31 763	4 718	19.6	5.7
54181	Advertising agencies	149	136 531	63 115	14 101	1 499	14.2	3.4
541810	Advertising agencies	149	136 531	63 115	14 101	1 499	14.2	3.4
54182	Public relations agencies	55	16 531	5 785	1 243	195	59.4	8.4
541820	Public relations agencies	55	16 531	5 785	1 243	195	59.4	8.4
54185	Display advertising	20	58 608	5 118	1 213	682	6.9	.5
541850	Display advertising	20	58 608	5 118	1 213	682	6.9	.5
5418501	Display advertising (except outdoor)	5	D	D	D	f	D	D
5418502	Outdoor advertising services	15	D	D	D	b	D	D
54186	Direct mail advertising	45	168 736	49 627	11 032	1 714	17.0	6.8
541860	Direct mail advertising	45	168 736	49 627	11 032	1 714	17.0	6.8
54189	Other services related to advertising	101	D	D	D	e	D	D
541890	Other services related to advertising	101	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	52	D	D	D	e	D	D
5418903	Sign painting & lettering shop	39	D	D	D	c	D	D
5418909	All other advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	228	184 652	69 296	16 209	2 299	9.1	12.5
54191	Marketing research & public opinion polling	40	133 767	53 842	12 992	1 477	3.1	5.7
541910	Marketing research & public opinion polling	40	133 767	53 842	12 992	1 477	3.1	5.7
54192	Photographic services	154	D	D	D	f	D	D
541921	Photographic studios, portrait	121	D	D	D	f	D	D
541922	Commercial photography	33	D	D	D	b	D	D
54193	Translation & interpretation services	6	D	D	D	b	D	D
541930	Translation & interpretation services	6	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	28	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	28	D	D	D	c	D	D
	Hagerstown, MD PMSA							
54	**Professional, scientific, & technical services**	**163**	**63 477**	**22 729**	**5 404**	**854**	**30.6**	**4.1**
541	Professional, scientific, & technical services	163	63 477	22 729	5 404	854	30.6	4.1
5411	Legal services	56	11 939	5 281	1 124	176	42.4	13.3
54111	Offices of lawyers	51	D	D	D	c	D	D
541110	Offices of lawyers	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	11 629	4 024	1 032	221	32.5	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	11 629	4 024	1 032	221	32.5	.3
541211	Offices of certified public accountants	19	9 123	3 089	748	107	25.5	.4
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	11 175	5 945	1 520	199	50.4	2.2
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	11	5 667	2 052	492	51	10.8	2.7
54151	Computer systems design & related services	11	5 667	2 052	492	51	10.8	2.7
541512	Computer systems design services	7	5 129	1 806	446	43	2.6	3.0
5417	Scientific research & development services	2	D	D	D	b	D	D
5418	Advertising & related services	7	2 094	370	81	20	48.2	19.2
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
541922	Commercial photography	2	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA—Con.							
	Washington, DC–MD–VA–WV PMSA							
54	**Professional, scientific, & technical services**	**19 461**	**37 756 987**	**14 987 416**	**3 447 029**	**285 204**	**9.5**	**6.5**
541	Professional, scientific, & technical services	19 461	37 756 987	14 987 416	3 447 029	285 204	9.5	6.5
5411	Legal services	4 354	7 368 819	2 737 825	584 177	42 432	8.3	4.1
54111	Offices of lawyers	4 050	7 204 780	2 681 335	571 694	40 636	8.1	4.1
541110	Offices of lawyers	4 050	7 204 780	2 681 335	571 694	40 636	8.1	4.1
5411101	Offices of lawyers (except legal aid societies)	4 050	7 204 780	2 681 335	571 694	40 636	8.1	4.1
54119	Other legal services	304	164 039	56 490	12 483	1 796	15.5	4.0
541191	Title abstract & settlement offices	225	86 041	34 900	7 430	1 062	22.9	6.4
541199	All other legal services	79	77 998	21 590	5 053	734	7.4	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 880	1 745 490	811 841	167 744	22 186	11.4	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 880	1 745 490	811 841	167 744	22 186	11.4	6.9
541211	Offices of certified public accountants	1 094	1 409 383	630 068	124 688	12 700	9.4	5.2
541213	Tax return preparation services	195	40 902	15 408	5 141	2 791	32.2	8.6
541214	Payroll services	76	191 240	115 562	26 750	4 860	1.6	14.5
541219	Other accounting services	515	103 965	50 803	11 165	1 835	49.4	14.8
5413	Architectural, engineering, & related services	2 669	6 521 371	2 709 456	638 263	54 910	9.0	4.8
54131	Architectural services	523	551 458	211 210	47 289	4 434	16.8	2.3
541310	Architectural services	523	551 458	211 210	47 289	4 434	16.8	2.3
54133	Engineering services	1 830	5 690 670	2 380 465	561 103	47 096	8.0	5.1
541330	Engineering services	1 830	5 690 670	2 380 465	561 103	47 096	8.0	5.1
54134	Drafting services	22	D	D	D	c	D	D
541340	Drafting services	22	D	D	D	c	D	D
54135	Building inspection services	91	D	D	D	e	D	D
541350	Building inspection services	91	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	120	82 258	35 489	8 555	1 001	19.6	2.6
541370	Surveying & mapping (except geophysical) services	120	82 258	35 489	8 555	1 001	19.6	2.6
54138	Testing laboratories	81	163 941	65 885	17 990	1 961	7.7	4.7
541380	Testing laboratories	81	163 941	65 885	17 990	1 961	7.7	4.7
5414	Specialized design services	733	340 663	108 139	23 487	2 833	29.3	4.2
54141	Interior design services	257	130 342	38 297	7 979	982	29.6	4.4
541410	Interior design services	257	130 342	38 297	7 979	982	29.6	4.4
54142	Industrial design services	17	10 384	4 042	933	99	3.5	1.1
541420	Industrial design services	17	10 384	4 042	933	99	3.5	1.1
54143	Graphic design services	449	198 998	65 422	14 493	1 740	30.3	4.2
541430	Graphic design services	449	198 998	65 422	14 493	1 740	30.3	4.2
5414301	Graphic design services (except commercial art & medical artists)	410	185 707	60 953	12 908	1 593	29.9	4.2
5414302	Commercial art	39	13 291	4 469	1 585	147	36.2	3.8
5415	Computer systems design & related services	3 910	12 798 169	4 848 808	1 158 112	87 867	5.9	8.8
54151	Computer systems design & related services	3 910	12 798 169	4 848 808	1 158 112	87 867	5.9	8.8
541511	Custom computer programming services	1 585	4 273 317	1 875 244	448 224	33 140	5.0	13.2
541512	Computer systems design services	1 763	7 397 674	2 462 410	590 296	44 174	6.3	5.7
5415121	Computer systems integrators	638	5 715 683	1 681 840	407 499	29 175	4.2	5.6
5415122	Computer systems consultants (except systems integrators)	1 125	1 681 991	780 570	182 797	14 999	13.1	6.0
541513	Computer facilities management services	165	775 751	338 577	79 383	7 402	2.6	16.3
541519	Other computer related services	397	351 427	172 577	40 209	3 151	15.7	4.2
5416	Management, scientific, & technical consulting services	3 695	4 815 278	2 106 678	482 766	39 100	16.3	6.9
54161	Management consulting services	2 653	3 623 656	1 576 196	361 412	29 115	16.4	5.6
541611	Administrative management & general management consulting service	1 381	2 581 310	1 141 289	265 592	21 432	11.0	4.7
541612	Human resources & executive search consulting services	466	430 352	198 398	45 682	3 190	22.3	11.4
5416121	Actuarial consulting	25	92 609	37 693	8 282	596	2.2	1.9
5416122	Executive placement services	184	133 462	71 860	13 808	1 193	26.9	9.2
5416123	Human resources & personnel management consulting	257	204 281	88 845	23 592	1 401	28.4	17.2
541613	Marketing consulting services	575	292 440	105 619	22 931	2 083	43.5	8.8
541614	Process, physical distribution, & logistics consulting services	82	91 330	36 540	7 400	664	16.2	4.6
541618	Other management consulting services	149	228 224	94 350	19 807	1 746	31.4	1.6
54162	Environmental consulting services	240	285 317	135 076	32 500	2 820	18.2	14.1
541620	Environmental consulting services	240	285 317	135 076	32 500	2 820	18.2	14.1
54169	Other scientific & technical consulting services	802	906 305	395 406	88 854	7 165	15.3	9.8
541690	Other scientific & technical consulting services	802	906 305	395 406	88 854	7 165	15.3	9.8
5417	Scientific research & development services	529	2 379 261	974 052	233 682	19 949	3.5	5.1
54171	R&D in the physical, engineering, & life sciences	413	2 053 337	838 730	203 898	16 378	3.0	5.3
541710	R&D in the physical, engineering, & life sciences	413	2 053 337	838 730	203 898	16 378	3.0	5.3
5417101	R&D in the physical & engineering sciences	296	1 705 225	687 874	165 844	13 447	1.8	3.7
5417102	Research & development in the life sciences	117	348 112	150 856	38 054	2 931	9.2	13.5
54172	Research & development in the social sciences & humanities	116	325 924	135 322	29 784	3 571	6.7	3.4
541720	R&D in the social sciences & humanities	116	325 924	135 322	29 784	3 571	6.7	3.4

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA—Con.							
	Washington, DC–MD–VA–WV PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	1 145	1 328 031	515 147	113 947	10 941	21.4	6.7
54181	Advertising agencies	223	186 523	87 496	19 307	1 635	18.7	3.5
541810	Advertising agencies	223	186 523	87 496	19 307	1 635	18.7	3.5
54182	Public relations agencies	525	604 575	272 202	58 355	3 900	18.2	8.2
541820	Public relations agencies	525	604 575	272 202	58 355	3 900	18.2	8.2
54183	Media buying services	17	18 802	5 452	1 147	105	3.7	–
541830	Media buying services	17	18 802	5 452	1 147	105	3.7	–
54184	Media representatives	38	40 022	9 816	2 362	212	18.2	2.6
541840	Media representatives	38	40 022	9 816	2 362	212	18.2	2.6
5418401	Radio & television advertising representatives	13	D	D	D	b	D	D
5418402	Publishers' advertising representatives	25	D	D	D	c	D	D
54185	Display advertising	24	18 079	5 015	1 434	184	8.0	48.2
541850	Display advertising	24	18 079	5 015	1 434	184	8.0	48.2
5418502	Outdoor advertising services	21	D	D	D	c	D	D
54186	Direct mail advertising	154	323 678	109 039	25 313	4 162	29.2	5.6
541860	Direct mail advertising	154	323 678	109 039	25 313	4 162	29.2	5.6
54189	Other services related to advertising	158	D	D	D	f	D	D
541890	Other services related to advertising	158	D	D	D	f	D	D
5418901	Welcoming services	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	76	109 353	17 696	3 956	411	20.0	.6
5418903	Sign painting & lettering shop	63	13 861	3 920	817	171	47.1	7.7
5418909	All other advertising	17	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	546	459 905	175 470	44 851	4 986	36.6	4.9
54191	Marketing research & public opinion polling	161	306 414	125 566	33 764	3 119	43.8	5.1
541910	Marketing research & public opinion polling	161	306 414	125 566	33 764	3 119	43.8	5.1
54192	Photographic services	285	86 610	25 757	5 555	1 290	29.1	5.5
541921	Photographic studios, portrait	193	51 296	14 404	2 871	859	34.5	6.2
541922	Commercial photography	92	35 314	11 353	2 684	431	21.1	4.5
54193	Translation & interpretation services	40	22 388	8 359	2 209	239	11.5	–
541930	Translation & interpretation services	40	22 388	8 359	2 209	239	11.5	–
54199	All other professional, scientific, & technical services	60	44 493	15 788	3 323	338	14.8	5.2
541990	All other professional, scientific, & technical services	60	44 493	15 788	3 323	338	14.8	5.2
	AREA OUTSIDE MARYLAND METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**706**	**558 105**	**256 561**	**58 242**	**6 828**	**16.5**	**14.8**
541	Professional, scientific, & technical services	706	558 105	256 561	58 242	6 828	16.5	14.8
5411	Legal services	195	54 783	23 321	4 957	795	41.7	6.1
54111	Offices of lawyers	181	D	D	D	f	D	D
541110	Offices of lawyers	181	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	181	D	D	D	f	D	D
54119	Other legal services	14	D	D	D	b	D	D
541191	Title abstract & settlement offices	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	149	39 526	14 595	3 183	791	37.9	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	149	39 526	14 595	3 183	791	37.9	4.4
541211	Offices of certified public accountants	66	D	D	D	e	D	D
541213	Tax return preparation services	24	D	D	D	c	D	D
541219	Other accounting services	57	D	D	D	c	D	D
5413	Architectural, engineering, & related services	157	270 347	135 786	32 790	3 404	6.8	19.9
54131	Architectural services	19	D	D	D	b	D	D
541310	Architectural services	19	D	D	D	b	D	D
54133	Engineering services	98	245 990	125 007	30 573	3 025	4.8	21.2
541330	Engineering services	98	245 990	125 007	30 573	3 025	4.8	21.2
54135	Building inspection services	8	D	D	D	b	D	D
541350	Building inspection services	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	25	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	25	D	D	D	c	D	D
5414	Specialized design services	20	D	D	D	b	D	D
54143	Graphic design services	14	D	D	D	a	D	D
541430	Graphic design services	14	D	D	D	a	D	D
5415	Computer systems design & related services	65	99 988	40 396	7 905	748	7.6	12.7
54151	Computer systems design & related services	65	99 988	40 396	7 905	748	7.6	12.7
541511	Custom computer programming services	27	D	D	D	e	D	D
541512	Computer systems design services	29	65 241	23 843	3 903	340	9.2	5.5
5415121	Computer systems integrators	14	31 104	9 332	667	90	11.8	9.6
5415122	Computer systems consultants (except systems integrators)	15	34 137	14 511	3 236	250	6.9	1.7
5416	Management, scientific, & technical consulting services	64	50 025	25 788	5 658	462	22.2	12.2
54161	Management consulting services	46	D	D	D	e	D	D
541611	Administrative management & general management consulting service	32	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	b	D	D
54169	Other scientific & technical consulting services	8	3 996	1 774	315	34	13.2	–
541690	Other scientific & technical consulting services	8	3 996	1 774	315	34	13.2	–

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE MARYLAND METROPOLITAN AREAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	9	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	c	D	D
5418	Advertising & related services	28	22 402	8 298	1 948	367	48.0	15.1
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	19	D	D	D	b	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	CUMBERLAND, MD–WV MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA								
54	**Professional, scientific, & technical services**	**125**	**D**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	125	D	D	D	D	h	D	D
5411	Legal services	48	D	D	D	D	f	D	D
54111	Offices of lawyers	48	D	D	D	D	f	D	D
541110	Offices of lawyers	48	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	48	D	D	D	D	f	D	D
5417	Scientific research & development services	77	D	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	52	D	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	52	D	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	11	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	41	D	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities	25	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	25	D	D	D	D	c	D	D
	Atlantic–Cape May, NJ PMSA								
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	D	b	D	D
	Philadelphia, PA–NJ PMSA								
54	**Professional, scientific, & technical services**	**109**	**283 226**	**269 126**	**134 103**	**31 520**	**3 413**	**6.2**	**6.3**
541	Professional, scientific, & technical services	109	283 226	269 126	134 103	31 520	3 413	6.2	6.3
5411	Legal services	38	52 446	51 703	37 408	8 179	884	1.6	4.8
54111	Offices of lawyers	38	52 446	51 703	37 408	8 179	884	1.6	4.8
541110	Offices of lawyers	38	52 446	51 703	37 408	8 179	884	1.6	4.8
5411102	Legal aid societies & similar legal services	38	52 446	51 703	37 408	8 179	884	1.6	4.8
5417	Scientific research & development services	71	230 780	217 423	96 695	23 341	2 529	7.3	6.6
54171	R&D in the physical, engineering, & life sciences	47	201 400	188 682	86 651	21 001	2 293	5.0	5.5
541710	R&D in the physical, engineering, & life sciences	47	201 400	188 682	86 651	21 001	2 293	5.0	5.5
5417101	R&D in the physical & engineering sciences	8	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	39	D	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities	24	29 380	28 741	10 044	2 340	236	23.4	13.9
541720	R&D in the social sciences & humanities	24	29 380	28 741	10 044	2 340	236	23.4	13.9

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.								
	Vineland–Millville–Bridgeton, NJ PMSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
	Wilmington–Newark, DE–MD PMSA								
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	D	b	D	D
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA								
54	**Professional, scientific, & technical services**	**543**	**D**	**D**	**D**	**D**	**j**	**D**	**D**
541	Professional, scientific, & technical services	543	D	D	D	D	j	D	D
5411	Legal services	107	D	D	D	D	f	D	D
54111	Offices of lawyers	107	D	D	D	D	f	D	D
541110	Offices of lawyers	107	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	107	D	D	D	D	f	D	D
5417	Scientific research & development services	436	D	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	241	D	D	D	D	j	D	D
541710	R&D in the physical, engineering, & life sciences	241	D	D	D	D	j	D	D
5417101	R&D in the physical & engineering sciences	110	D	D	D	D	j	D	D
5417102	Research & development in the life sciences	131	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	195	D	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	195	D	D	D	D	h	D	D
	Baltimore, MD PMSA								
54	**Professional, scientific, & technical services**	**71**	**593 271**	**576 191**	**236 986**	**58 376**	**4 542**	**6.1**	**2.0**
541	Professional, scientific, & technical services	71	593 271	576 191	236 986	58 376	4 542	6.1	2.0
5411	Legal services	24	D	D	D	D	e	D	D
54111	Offices of lawyers	24	D	D	D	D	e	D	D
541110	Offices of lawyers	24	D	D	D	D	e	D	D
5411102	Legal aid societies & similar legal services	24	D	D	D	D	e	D	D
5417	Scientific research & development services	47	D	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	38	D	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	38	D	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	13	D	D	D	D	h	D	D
5417102	Research & development in the life sciences	25	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	9	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	9	D	D	D	D	c	D	D
	Hagerstown, MD PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	Washington, DC–MD–VA–WV PMSA								
54	**Professional, scientific, & technical services**	**470**	**2 172 287**	**1 977 764**	**831 848**	**188 648**	**16 297**	**6.0**	**5.9**
541	Professional, scientific, & technical services	470	2 172 287	1 977 764	831 848	188 648	16 297	6.0	5.9
5411	Legal services	81	52 571	45 756	24 796	5 757	721	25.1	12.4
54111	Offices of lawyers	81	52 571	45 756	24 796	5 757	721	25.1	12.4
541110	Offices of lawyers	81	52 571	45 756	24 796	5 757	721	25.1	12.4
5411102	Legal aid societies & similar legal services	81	52 571	45 756	24 796	5 757	721	25.1	12.4
5417	Scientific research & development services	389	2 119 716	1 932 008	807 052	182 891	15 576	5.6	5.7
54171	R&D in the physical, engineering, & life sciences	203	1 522 741	1 407 210	614 288	137 519	11 089	3.2	6.5
541710	R&D in the physical, engineering, & life sciences	203	1 522 741	1 407 210	614 288	137 519	11 089	3.2	6.5
5417101	R&D in the physical & engineering sciences	97	876 237	847 374	419 518	90 150	7 047	1.9	8.4
5417102	Research & development in the life sciences	106	646 504	559 836	194 770	47 369	4 042	4.8	3.9
54172	Research & development in the social sciences & humanities	186	596 975	524 798	192 764	45 372	4 487	11.7	3.7
541720	R&D in the social sciences & humanities	186	596 975	524 798	192 764	45 372	4 487	11.7	3.7
	AREA OUTSIDE MARYLAND METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**a**	**D**	**D**

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALLEGANY COUNTY, MD							
54	**Professional, scientific, & technical services**	**94**	**25 489**	**13 877**	**3 057**	**515**	**48.2**	**6.1**
541	Professional, scientific, & technical services	94	25 489	13 877	3 057	515	48.2	6.1
5411	Legal services	33	7 500	3 908	768	114	35.3	17.9
54111	Offices of lawyers	33	7 500	3 908	768	114	35.3	17.9
541110	Offices of lawyers	33	7 500	3 908	768	114	35.3	17.9
5411101	Offices of lawyers (except legal aid societies)	33	7 500	3 908	768	114	35.3	17.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	9 401	6 599	1 572	259	36.2	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	9 401	6 599	1 572	259	36.2	.4
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5418	Advertising & related services	7	1 712	539	120	37	36.9	3.5
	ANNE ARUNDEL COUNTY, MD							
54	**Professional, scientific, & technical services**	**1 321**	**1 025 419**	**366 682**	**82 430**	**9 033**	**20.8**	**8.2**
541	Professional, scientific, & technical services	1 321	1 025 419	366 682	82 430	9 033	20.8	8.2
5411	Legal services	302	118 062	44 674	9 949	1 177	25.2	3.2
54111	Offices of lawyers	249	83 462	35 508	7 896	879	32.0	4.2
541110	Offices of lawyers	249	83 462	35 508	7 896	879	32.0	4.2
5411101	Offices of lawyers (except legal aid societies)	249	83 462	35 508	7 896	879	32.0	4.2
54119	Other legal services	53	34 600	9 166	2 053	298	9.0	.8
541191	Title abstract & settlement offices	50	34 212	9 038	2 026	293	8.9	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	184	65 536	28 102	6 540	1 082	25.2	46.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	184	65 536	28 102	6 540	1 082	25.2	46.9
541211	Offices of certified public accountants	104	50 798	20 480	4 585	461	22.0	55.8
541213	Tax return preparation services	22	4 274	1 770	670	391	16.2	1.2
541219	Other accounting services	56	D	D	D	c	D	D
5413	Architectural, engineering, & related services	222	182 270	77 187	17 409	1 830	25.7	7.3
54131	Architectural services	42	18 727	7 385	1 533	161	37.8	3.9
541310	Architectural services	42	18 727	7 385	1 533	161	37.8	3.9
54133	Engineering services	149	148 074	61 664	14 249	1 429	25.6	7.3
541330	Engineering services	149	148 074	61 664	14 249	1 429	25.6	7.3
54137	Surveying & mapping (except geophysical) services	15	8 564	4 774	1 089	161	9.2	7.0
541370	Surveying & mapping (except geophysical) services	15	8 564	4 774	1 089	161	9.2	7.0
5414	Specialized design services	70	30 065	7 155	1 709	252	36.6	5.7
54141	Interior design services	24	D	D	D	b	D	D
541410	Interior design services	24	D	D	D	b	D	D
54143	Graphic design services	37	14 667	4 313	1 088	147	21.6	2.1
541430	Graphic design services	37	14 667	4 313	1 088	147	21.6	2.1
5414301	Graphic design services (except commercial art & medical artists)	31	11 440	2 946	751	99	24.1	2.7
5414302	Commercial art	6	3 227	1 367	337	48	12.6	–
5415	Computer systems design & related services	193	337 217	114 892	26 861	2 222	10.2	3.5
54151	Computer systems design & related services	193	337 217	114 892	26 861	2 222	10.2	3.5
541511	Custom computer programming services	68	41 239	22 201	4 405	396	15.6	11.4
541512	Computer systems design services	102	285 880	90 085	21 415	1 699	7.6	2.3
5415121	Computer systems integrators	36	160 719	48 611	12 537	906	4.3	3.0
5415122	Computer systems consultants (except systems integrators)	66	125 161	41 474	8 878	793	11.9	1.5
541519	Other computer related services	20	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	203	126 699	58 074	11 956	929	29.6	5.6
54161	Management consulting services	158	95 842	42 934	9 240	619	23.4	7.0
541611	Administrative management & general management consulting service	69	46 730	22 473	4 588	256	13.6	11.2
541612	Human resources & executive search consulting services	26	8 889	4 365	954	74	53.9	2.0
5416123	Human resources & personnel management consulting	13	D	D	D	b	D	D
541613	Marketing consulting services	39	16 544	7 419	1 374	136	33.7	8.0
541614	Process, physical distribution, & logistics consulting services	12	19 735	7 213	1 991	126	20.9	–
541618	Other management consulting services	12	3 944	1 464	333	27	40.3	–
54162	Environmental consulting services	20	22 647	10 639	2 229	261	40.3	–
541620	Environmental consulting services	20	22 647	10 639	2 229	261	40.3	–
54169	Other scientific & technical consulting services	25	8 210	4 501	487	49	72.2	3.9
541690	Other scientific & technical consulting services	25	8 210	4 501	487	49	72.2	3.9
5417	Scientific research & development services	26	34 635	14 909	3 555	292	30.6	.1
54171	R&D in the physical, engineering, & life sciences	26	34 635	14 909	3 555	292	30.6	.1
541710	R&D in the physical, engineering, & life sciences	26	34 635	14 909	3 555	292	30.6	.1
5417101	R&D in the physical & engineering sciences	23	D	D	D	c	D	D
5418	Advertising & related services	78	109 568	14 247	3 128	891	22.0	3.2
54181	Advertising agencies	24	12 846	5 244	1 281	140	18.5	11.5
541810	Advertising agencies	24	12 846	5 244	1 281	140	18.5	11.5
54185	Display advertising	3	D	D	D	f	D	D
541850	Display advertising	3	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	2	D	D	D	f	D	D
54189	Other services related to advertising	24	D	D	D	b	D	D
541890	Other services related to advertising	24	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	14	D	D	D	b	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	43	21 367	7 442	1 323	358	10.5	57.0
54192	Photographic services	29	D	D	D	c	D	D
541921	Photographic studios, portrait	23	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	7	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	7	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALTIMORE COUNTY, MD							
54	**Professional, scientific, & technical services**	**2 132**	**1 708 166**	**682 115**	**156 844**	**17 132**	**19.8**	**9.4**
541	Professional, scientific, & technical services	2 132	1 708 166	682 115	156 844	17 132	19.8	9.4
5411	Legal services	579	248 074	94 205	19 424	2 445	31.3	5.9
54111	Offices of lawyers	518	214 511	79 677	16 261	2 012	33.6	6.1
541110	Offices of lawyers	518	214 511	79 677	16 261	2 012	33.6	6.1
5411101	Offices of lawyers (except legal aid societies)	518	214 511	79 677	16 261	2 012	33.6	6.1
54119	Other legal services	61	33 563	14 528	3 163	433	17.1	4.6
541191	Title abstract & settlement offices	56	32 510	14 074	3 060	389	16.4	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	436	247 455	105 271	23 581	3 418	16.9	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	436	247 455	105 271	23 581	3 418	16.9	10.2
541211	Offices of certified public accountants	275	129 692	64 040	13 893	1 557	25.4	5.6
541213	Tax return preparation services	31	4 768	2 307	936	669	19.2	2.7
541214	Payroll services	19	D	D	D	f	D	D
541219	Other accounting services	111	D	D	D	f	D	D
5413	Architectural, engineering, & related services	286	519 774	219 392	54 091	4 872	14.9	3.2
54131	Architectural services	34	14 122	5 858	1 261	155	31.8	4.0
541310	Architectural services	34	14 122	5 858	1 261	155	31.8	4.0
54133	Engineering services	192	484 314	204 496	50 832	4 419	12.8	3.1
541330	Engineering services	192	484 314	204 496	50 832	4 419	12.8	3.1
54135	Building inspection services	16	5 222	1 091	180	38	85.7	.8
541350	Building inspection services	16	5 222	1 091	180	38	85.7	.8
54137	Surveying & mapping (except geophysical) services	21	4 744	2 537	555	84	47.0	1.5
541370	Surveying & mapping (except geophysical) services	21	4 744	2 537	555	84	47.0	1.5
54138	Testing laboratories	15	7 943	4 112	1 020	135	20.8	14.8
541380	Testing laboratories	15	7 943	4 112	1 020	135	20.8	14.8
5414	Specialized design services	96	38 223	9 046	2 074	332	52.8	4.4
54141	Interior design services	42	19 325	3 555	816	156	50.4	7.1
541410	Interior design services	42	19 325	3 555	816	156	50.4	7.1
54143	Graphic design services	50	D	D	D	c	D	D
541430	Graphic design services	50	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	44	D	D	D	c	D	D
5415	Computer systems design & related services	236	301 234	132 486	30 525	2 574	10.4	17.5
54151	Computer systems design & related services	236	301 234	132 486	30 525	2 574	10.4	17.5
541511	Custom computer programming services	99	130 932	66 658	14 687	1 139	5.2	19.8
541512	Computer systems design services	111	152 533	57 886	14 050	1 283	15.1	15.6
5415121	Computer systems integrators	48	117 491	41 248	10 161	907	8.4	9.1
5415122	Computer systems consultants (except systems integrators)	63	35 042	16 638	3 889	376	37.8	37.3
541519	Other computer related services	23	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	265	154 582	59 826	13 027	1 407	31.0	24.3
54161	Management consulting services	198	92 090	36 648	7 896	872	44.1	13.2
541611	Administrative management & general management consulting service	92	38 457	15 123	3 190	340	56.5	5.4
541612	Human resources & executive search consulting services	53	25 654	12 320	2 562	278	45.3	6.7
5416122	Executive placement services	25	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	25	6 510	2 953	661	108	53.3	11.5
541613	Marketing consulting services	38	17 292	4 055	848	152	37.6	47.1
541614	Process, physical distribution, & logistics consulting services	10	9 143	4 369	1 031	83	7.7	–
54162	Environmental consulting services	24	D	D	D	e	D	D
541620	Environmental consulting services	24	D	D	D	e	D	D
54169	Other scientific & technical consulting services	43	D	D	D	c	D	D
541690	Other scientific & technical consulting services	43	D	D	D	c	D	D
5417	Scientific research & development services	23	31 054	8 157	1 939	200	7.0	20.1
54171	R&D in the physical, engineering, & life sciences	20	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	20	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	3	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	3	D	D	D	b	D	D
5418	Advertising & related services	135	129 094	38 569	8 184	1 235	25.8	3.5
54181	Advertising agencies	51	22 470	10 710	1 984	358	30.1	6.2
541810	Advertising agencies	51	22 470	10 710	1 984	358	30.1	6.2
54182	Public relations agencies	12	5 060	1 532	305	40	57.0	5.4
541820	Public relations agencies	12	5 060	1 532	305	40	57.0	5.4
54186	Direct mail advertising	17	59 720	17 096	3 873	557	25.1	–
541860	Direct mail advertising	17	59 720	17 096	3 873	557	25.1	–
54189	Other services related to advertising	38	D	D	D	c	D	D
541890	Other services related to advertising	38	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	22	25 148	4 796	1 057	144	21.9	4.8
5418903	Sign painting & lettering shop	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	76	38 676	15 163	3 999	649	16.3	4.9
54191	Marketing research & public opinion polling	14	27 200	12 147	3 231	439	5.7	1.5
541910	Marketing research & public opinion polling	14	27 200	12 147	3 231	439	5.7	1.5
54192	Photographic services	50	8 847	2 490	639	165	46.1	1.4
541921	Photographic studios, portrait	43	7 708	2 090	574	151	47.5	1.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CALVERT COUNTY, MD							
54	**Professional, scientific, & technical services**	**105**	**38 867**	**17 243**	**3 988**	**516**	**37.5**	**3.6**
541	Professional, scientific, & technical services	105	38 867	17 243	3 988	516	37.5	3.6
5411	Legal services	27	7 218	2 433	419	76	43.2	4.3
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	1 589	728	161	36	34.8	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	1 589	728	161	36	34.8	11.3
5413	Architectural, engineering, & related services	17	6 134	3 504	710	88	22.3	2.9
5415	Computer systems design & related services	12	5 223	2 586	565	41	16.0	11.6
54151	Computer systems design & related services	12	5 223	2 586	565	41	16.0	11.6
5416	Management, scientific, & technical consulting services	17	D	D	D	a	D	D
5418	Advertising & related services	6	13 891	6 063	1 843	233	34.8	–
54186	Direct mail advertising	4	D	D	D	c	D	D
541860	Direct mail advertising	4	D	D	D	c	D	D
	CAROLINE COUNTY, MD							
54	**Professional, scientific, & technical services**	**21**	**2 675**	**1 003**	**243**	**70**	**54.7**	**14.4**
541	Professional, scientific, & technical services	21	2 675	1 003	243	70	54.7	14.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	972	445	111	31	40.3	19.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	972	445	111	31	40.3	19.0
	CARROLL COUNTY, MD							
54	**Professional, scientific, & technical services**	**289**	**67 428**	**27 537**	**6 387**	**1 073**	**49.3**	**7.3**
541	Professional, scientific, & technical services	289	67 428	27 537	6 387	1 073	49.3	7.3
5411	Legal services	58	14 076	5 665	1 238	182	45.7	7.1
54111	Offices of lawyers	51	D	D	D	c	D	D
541110	Offices of lawyers	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	54	10 201	4 009	1 112	245	50.9	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	54	10 201	4 009	1 112	245	50.9	9.1
541211	Offices of certified public accountants	21	D	D	D	b	D	D
541213	Tax return preparation services	10	D	D	D	b	D	D
541219	Other accounting services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	51	13 790	7 299	1 797	230	50.4	9.1
54133	Engineering services	32	10 479	5 625	1 414	158	51.6	11.9
541330	Engineering services	32	10 479	5 625	1 414	158	51.6	11.9
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5415	Computer systems design & related services	50	10 152	4 140	827	83	62.8	6.5
54151	Computer systems design & related services	50	10 152	4 140	827	83	62.8	6.5
541512	Computer systems design services	19	5 903	2 529	568	53	53.9	.1
5416	Management, scientific, & technical consulting services	36	D	D	D	c	D	D
54161	Management consulting services	27	5 572	2 031	437	96	44.4	4.0
5418	Advertising & related services	17	D	D	D	b	D	D
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5418903	Sign painting & lettering shop	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
	CECIL COUNTY, MD							
54	**Professional, scientific, & technical services**	**109**	**27 255**	**9 654**	**1 996**	**363**	**59.8**	**5.5**
541	Professional, scientific, & technical services	109	27 255	9 654	1 996	363	59.8	5.5
5411	Legal services	39	7 469	2 739	593	110	68.2	7.6
54111	Offices of lawyers	35	D	D	D	b	D	D
541110	Offices of lawyers	35	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	5 470	1 258	305	89	84.1	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	5 470	1 258	305	89	84.1	1.7
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	5 971	2 143	378	58	47.8	1.7
54161	Management consulting services	14	2 874	1 048	140	23	62.0	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHARLES COUNTY, MD							
54	**Professional, scientific, & technical services**	**145**	**91 906**	**33 033**	**7 317**	**993**	**17.8**	**9.6**
541	Professional, scientific, & technical services	145	91 906	33 033	7 317	993	17.8	9.6
5411	Legal services	38	11 358	5 366	1 189	170	32.7	5.2
54111	Offices of lawyers	31	9 516	4 584	1 031	142	36.5	2.7
541110	Offices of lawyers	31	9 516	4 584	1 031	142	36.5	2.7
5411101	Offices of lawyers (except legal aid societies)	31	9 516	4 584	1 031	142	36.5	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	4 186	1 877	459	88	51.4	17.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	4 186	1 877	459	88	51.4	17.2
5413	Architectural, engineering, & related services	24	40 375	10 571	2 189	278	7.0	1.7
54133	Engineering services	14	34 507	6 964	1 407	144	5.8	–
541330	Engineering services	14	34 507	6 964	1 407	144	5.8	–
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5415	Computer systems design & related services	22	17 738	9 926	2 375	262	13.3	33.4
54151	Computer systems design & related services	22	17 738	9 926	2 375	262	13.3	33.4
541511	Custom computer programming services	14	8 038	3 921	840	62	23.7	68.4
541512	Computer systems design services	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	19	11 078	3 374	673	94	27.3	1.7
54161	Management consulting services	11	7 801	1 448	360	32	26.7	1.9
5418	Advertising & related services	9	5 290	1 457	324	62	31.4	2.3
	DORCHESTER COUNTY, MD							
54	**Professional, scientific, & technical services**	**42**	**7 340**	**3 117**	**607**	**126**	**46.0**	**10.6**
541	Professional, scientific, & technical services	42	7 340	3 117	607	126	46.0	10.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 471	541	140	35	31.7	12.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 471	541	140	35	31.7	12.3
5413	Architectural, engineering, & related services	5	1 481	780	192	31	90.4	9.6
	FREDERICK COUNTY, MD							
54	**Professional, scientific, & technical services**	**449**	**296 235**	**130 196**	**29 039**	**3 821**	**21.3**	**4.3**
541	Professional, scientific, & technical services	449	296 235	130 196	29 039	3 821	21.3	4.3
5411	Legal services	82	24 658	10 818	2 414	292	35.2	5.5
54111	Offices of lawyers	72	21 673	9 568	2 138	247	38.1	4.8
541110	Offices of lawyers	72	21 673	9 568	2 138	247	38.1	4.8
5411101	Offices of lawyers (except legal aid societies)	72	21 673	9 568	2 138	247	38.1	4.8
54119	Other legal services	10	2 985	1 250	276	45	14.5	10.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	68	19 078	8 363	1 950	303	42.2	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	68	19 078	8 363	1 950	303	42.2	3.2
541211	Offices of certified public accountants	41	13 641	6 254	1 427	183	34.3	3.7
541213	Tax return preparation services	9	D	D	D	b	D	D
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	82	50 650	17 420	3 659	489	40.6	5.7
54131	Architectural services	10	D	D	D	b	D	D
541310	Architectural services	10	D	D	D	b	D	D
54133	Engineering services	46	30 938	10 501	2 064	260	49.8	5.8
541330	Engineering services	46	30 938	10 501	2 064	260	49.8	5.8
54137	Surveying & mapping (except geophysical) services	13	5 186	2 241	582	77	27.3	3.1
541370	Surveying & mapping (except geophysical) services	13	5 186	2 241	582	77	27.3	3.1
54138	Testing laboratories	6	D	D	D	b	D	D
541380	Testing laboratories	6	D	D	D	b	D	D
5414	Specialized design services	15	D	D	D	b	D	D
54143	Graphic design services	12	D	D	D	a	D	D
541430	Graphic design services	12	D	D	D	a	D	D
5415	Computer systems design & related services	78	30 538	13 829	3 109	328	27.3	15.7
54151	Computer systems design & related services	78	30 538	13 829	3 109	328	27.3	15.7
541511	Custom computer programming services	24	15 149	8 052	1 909	180	10.7	20.5
541512	Computer systems design services	39	13 959	5 144	1 054	124	38.4	12.1
5415122	Computer systems consultants (except systems integrators)	28	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	61	12 614	5 146	1 134	137	49.8	9.5
54161	Management consulting services	30	5 818	2 511	488	49	40.9	16.0
54169	Other scientific & technical consulting services	20	4 753	1 863	433	56	49.0	5.7
541690	Other scientific & technical consulting services	20	4 753	1 863	433	56	49.0	5.7
5417	Scientific research & development services	14	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	14	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	8	D	D	D	g	D	D
5418	Advertising & related services	25	31 252	9 575	2 276	416	10.9	2.3
54186	Direct mail advertising	6	D	D	D	e	D	D
541860	Direct mail advertising	6	D	D	D	e	D	D
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FREDERICK COUNTY, MD—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	24	D	D	D	e	D	D
54191	Marketing research & public opinion polling	4	D	D	D	e	D	D
541910	Marketing research & public opinion polling	4	D	D	D	e	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	GARRETT COUNTY, MD							
54	**Professional, scientific, & technical services**	**36**	**7 611**	**3 172**	**632**	**151**	**65.4**	**2.3**
541	Professional, scientific, & technical services	36	7 611	3 172	632	151	65.4	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 811	707	165	29	58.1	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 811	707	165	29	58.1	1.6
5413	Architectural, engineering, & related services	10	2 688	1 194	257	69	80.5	–
	HARFORD COUNTY, MD							
54	**Professional, scientific, & technical services**	**408**	**237 524**	**90 478**	**20 864**	**2 608**	**20.9**	**4.3**
541	Professional, scientific, & technical services	408	237 524	90 478	20 864	2 608	20.9	4.3
5411	Legal services	94	24 316	9 089	2 038	331	38.8	9.7
54111	Offices of lawyers	82	20 335	7 730	1 767	283	40.1	10.1
541110	Offices of lawyers	82	20 335	7 730	1 767	283	40.1	10.1
5411101	Offices of lawyers (except legal aid societies)	82	20 335	7 730	1 767	283	40.1	10.1
54119	Other legal services	12	3 981	1 359	271	48	31.9	7.9
541191	Title abstract & settlement offices	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	76	10 454	4 559	1 213	271	56.5	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	76	10 454	4 559	1 213	271	56.5	9.7
541211	Offices of certified public accountants	34	7 302	3 306	785	123	60.2	7.2
541213	Tax return preparation services	16	1 134	320	227	95	21.5	1.1
541219	Other accounting services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	80	92 062	35 314	7 944	924	11.7	2.1
54133	Engineering services	50	79 330	29 338	6 542	723	7.9	.6
541330	Engineering services	50	79 330	29 338	6 542	723	7.9	.6
54137	Surveying & mapping (except geophysical) services	9	1 813	666	154	34	84.4	4.2
541370	Surveying & mapping (except geophysical) services	9	1 813	666	154	34	84.4	4.2
54138	Testing laboratories	8	8 518	4 256	971	124	16.9	15.8
541380	Testing laboratories	8	8 518	4 256	971	124	16.9	15.8
5414	Specialized design services	16	3 285	731	151	32	81.7	6.4
54143	Graphic design services	11	2 185	599	127	25	90.4	9.6
541430	Graphic design services	11	2 185	599	127	25	90.4	9.6
5415	Computer systems design & related services	53	21 294	10 200	2 479	296	53.4	5.3
54151	Computer systems design & related services	53	21 294	10 200	2 479	296	53.4	5.3
541512	Computer systems design services	26	15 880	7 203	1 801	219	62.8	4.5
5415122	Computer systems consultants (except systems integrators)	21	13 551	6 664	1 668	197	66.2	5.3
5416	Management, scientific, & technical consulting services	47	16 363	8 128	1 585	222	39.7	17.6
54161	Management consulting services	27	8 486	4 152	665	86	50.4	23.2
54162	Environmental consulting services	7	5 263	3 328	814	108	15.4	5.5
541620	Environmental consulting services	7	5 263	3 328	814	108	15.4	5.5
5417	Scientific research & development services	11	60 806	19 829	4 846	422	–	.7
54171	R&D in the physical, engineering, & life sciences	11	60 806	19 829	4 846	422	–	.7
541710	R&D in the physical, engineering, & life sciences	11	60 806	19 829	4 846	422	–	.7
5417101	R&D in the physical & engineering sciences	11	60 806	19 829	4 846	422	–	.7
5418	Advertising & related services	18	6 571	2 085	482	66	35.0	3.7
54189	Other services related to advertising	5	2 712	540	162	32	27.2	–
541890	Other services related to advertising	5	2 712	540	162	32	27.2	–
5419	Other professional, scientific, & technical services	13	2 373	543	126	44	28.6	1.7
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOWARD COUNTY, MD							
54	**Professional, scientific, & technical services**	**1 050**	**1 950 287**	**772 090**	**178 080**	**15 883**	**11.3**	**5.1**
541	Professional, scientific, & technical services	1 050	1 950 287	772 090	178 080	15 883	11.3	5.1
5411	Legal services	152	51 633	21 317	4 939	550	33.7	9.0
54111	Offices of lawyers	126	40 084	15 942	3 641	402	41.2	10.6
541110	Offices of lawyers	126	40 084	15 942	3 641	402	41.2	10.6
5411101	Offices of lawyers (except legal aid societies)	126	40 084	15 942	3 641	402	41.2	10.6
54119	Other legal services	26	11 549	5 375	1 298	148	7.6	3.6
541191	Title abstract & settlement offices	26	11 549	5 375	1 298	148	7.6	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	115	43 319	17 517	4 194	617	26.7	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	115	43 319	17 517	4 194	617	26.7	4.3
541211	Offices of certified public accountants	69	19 503	8 389	1 976	257	40.7	5.1
541213	Tax return preparation services	8	1 485	516	189	69	22.0	7.1
541219	Other accounting services	31	D	D	D	b	D	D
5413	Architectural, engineering, & related services	190	876 088	316 683	76 403	6 510	5.4	2.3
54131	Architectural services	33	13 866	5 865	1 190	125	36.9	12.5
541310	Architectural services	33	13 866	5 865	1 190	125	36.9	12.5
54133	Engineering services	131	841 642	301 329	72 928	6 039	4.7	1.8
541330	Engineering services	131	841 642	301 329	72 928	6 039	4.7	1.8
54135	Building inspection services	8	D	D	D	b	D	D
541350	Building inspection services	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	5	2 361	1 329	329	44	67.5	–
541370	Surveying & mapping (except geophysical) services	5	2 361	1 329	329	44	67.5	–
54138	Testing laboratories	11	16 301	7 412	1 787	281	5.4	17.1
541380	Testing laboratories	11	16 301	7 412	1 787	281	5.4	17.1
5414	Specialized design services	38	10 047	2 894	567	96	42.4	8.0
54143	Graphic design services	30	8 511	2 550	491	84	34.5	6.9
541430	Graphic design services	30	8 511	2 550	491	84	34.5	6.9
5414301	Graphic design services (except commercial art & medical artists)	28	D	D	D	b	D	D
5415	Computer systems design & related services	265	486 087	224 613	50 503	3 936	9.4	8.1
54151	Computer systems design & related services	265	486 087	224 613	50 503	3 936	9.4	8.1
541511	Custom computer programming services	104	166 334	87 085	19 239	1 384	6.9	7.0
541512	Computer systems design services	128	264 321	112 312	25 595	1 967	10.7	10.4
5415121	Computer systems integrators	46	208 307	81 458	18 882	1 530	7.4	10.8
5415122	Computer systems consultants (except systems integrators)	82	56 014	30 854	6 713	437	23.1	8.8
541519	Other computer related services	30	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	177	169 008	79 707	16 520	1 614	28.9	9.6
54161	Management consulting services	139	136 470	67 367	13 695	1 351	32.0	3.5
541611	Administrative management & general management consulting service	59	39 600	17 671	3 495	451	43.2	1.5
541612	Human resources & executive search consulting services	41	24 041	10 815	2 424	197	21.9	3.8
5416122	Executive placement services	17	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	22	7 168	3 101	602	47	40.7	3.8
541613	Marketing consulting services	23	8 448	3 223	553	58	31.8	38.6
541614	Process, physical distribution, & logistics consulting services	8	57 823	31 520	6 162	573	31.4	–
541618	Other management consulting services	8	6 558	4 138	1 061	72	7.2	–
54162	Environmental consulting services	12	27 401	10 221	2 370	217	7.3	41.7
541620	Environmental consulting services	12	27 401	10 221	2 370	217	7.3	41.7
54169	Other scientific & technical consulting services	26	5 137	2 119	455	46	60.2	–
541690	Other scientific & technical consulting services	26	5 137	2 119	455	46	60.2	–
5417	Scientific research & development services	37	111 387	43 513	9 643	847	28.6	6.9
54171	R&D in the physical, engineering, & life sciences	36	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	36	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	24	92 785	29 902	7 092	631	30.7	5.0
5417102	Research & development in the life sciences	12	D	D	D	c	D	D
5418	Advertising & related services	42	100 327	25 871	5 702	734	10.0	6.1
54181	Advertising agencies	19	12 052	4 572	1 001	101	22.9	.3
541810	Advertising agencies	19	12 052	4 572	1 001	101	22.9	.3
54186	Direct mail advertising	8	75 262	16 793	3 692	500	3.8	.8
541860	Direct mail advertising	8	75 262	16 793	3 692	500	3.8	.8
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	34	102 391	39 975	9 609	979	2.8	1.7
54191	Marketing research & public opinion polling	11	D	D	D	f	D	D
541910	Marketing research & public opinion polling	11	D	D	D	f	D	D
54192	Photographic services	20	D	D	D	c	D	D
541921	Photographic studios, portrait	18	D	D	D	c	D	D
	KENT COUNTY, MD							
54	**Professional, scientific, & technical services**	**39**	**13 078**	**4 319**	**880**	**284**	**28.0**	**14.5**
541	Professional, scientific, & technical services	39	13 078	4 319	880	284	28.0	14.5
5411	Legal services	12	3 072	902	209	36	46.7	.4
54111	Offices of lawyers	12	3 072	902	209	36	46.7	.4
541110	Offices of lawyers	12	3 072	902	209	36	46.7	.4
5411101	Offices of lawyers (except legal aid societies)	12	3 072	902	209	36	46.7	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	5 333	1 639	300	188	30.3	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	5 333	1 639	300	188	30.3	3.6
541211	Offices of certified public accountants	4	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONTGOMERY COUNTY, MD							
54	**Professional, scientific, & technical services**	**4 314**	**5 997 485**	**2 419 285**	**547 304**	**49 186**	**12.5**	**7.8**
541	Professional, scientific, & technical services	4 314	5 997 485	2 419 285	547 304	49 186	12.5	7.8
5411	Legal services	736	381 001	168 072	33 495	3 619	30.3	5.1
54111	Offices of lawyers	668	348 982	155 122	30 587	3 226	30.4	5.3
541110	Offices of lawyers	668	348 982	155 122	30 587	3 226	30.4	5.3
5411101	Offices of lawyers (except legal aid societies)	668	348 982	155 122	30 587	3 226	30.4	5.3
54119	Other legal services	68	32 019	12 950	2 908	393	29.8	3.0
541191	Title abstract & settlement offices	60	30 879	12 263	2 626	355	28.1	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	596	394 338	194 706	41 252	5 292	16.9	11.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	596	394 338	194 706	41 252	5 292	16.9	11.0
541211	Offices of certified public accountants	390	255 625	131 525	26 607	2 623	18.3	10.7
541213	Tax return preparation services	35	6 718	2 694	962	339	37.3	1.9
541214	Payroll services	25	93 742	42 149	10 108	1 751	.6	9.5
541219	Other accounting services	146	38 253	18 338	3 575	579	43.7	18.5
5413	Architectural, engineering, & related services	597	1 371 465	532 060	127 233	11 201	9.2	3.0
54131	Architectural services	136	94 171	32 119	5 997	668	29.0	3.5
541310	Architectural services	136	94 171	32 119	5 997	668	29.0	3.5
54133	Engineering services	394	1 190 401	465 000	110 995	9 586	7.7	3.0
541330	Engineering services	394	1 190 401	465 000	110 995	9 586	7.7	3.0
54135	Building inspection services	26	D	D	D	c	D	D
541350	Building inspection services	26	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	16	18 233	5 501	1 178	150	5.0	3.0
541370	Surveying & mapping (except geophysical) services	16	18 233	5 501	1 178	150	5.0	3.0
54138	Testing laboratories	21	58 916	25 289	8 080	676	5.7	4.1
541380	Testing laboratories	21	58 916	25 289	8 080	676	5.7	4.1
5414	Specialized design services	204	72 702	22 783	5 464	685	38.6	7.0
54141	Interior design services	68	20 911	4 927	972	152	43.3	8.9
541410	Interior design services	68	20 911	4 927	972	152	43.3	8.9
54143	Graphic design services	127	50 393	17 520	4 410	520	36.3	6.4
541430	Graphic design services	127	50 393	17 520	4 410	520	36.3	6.4
5414301	Graphic design services (except commercial art & medical artists)	115	44 368	15 524	3 419	449	37.2	7.3
5414302	Commercial art	12	6 025	1 996	991	71	29.2	–
5415	Computer systems design & related services	906	2 307 090	915 703	205 677	14 882	7.1	10.5
54151	Computer systems design & related services	906	2 307 090	915 703	205 677	14 882	7.1	10.5
541511	Custom computer programming services	377	646 498	312 715	67 430	5 136	8.7	29.8
541512	Computer systems design services	412	1 435 770	508 735	117 145	7 983	6.6	2.8
5415121	Computer systems integrators	133	1 154 596	392 719	91 368	5 824	4.0	1.8
5415122	Computer systems consultants (except systems integrators)	279	281 174	116 016	25 777	2 159	17.0	6.5
541513	Computer facilities management services	27	162 233	63 022	13 424	1 213	3.6	1.9
541519	Other computer related services	90	62 589	31 231	7 678	550	13.0	9.7
5416	Management, scientific, & technical consulting services	819	740 563	319 979	73 923	6 550	20.8	8.2
54161	Management consulting services	565	463 729	197 778	45 122	3 947	25.4	4.5
541611	Administrative management & general management consulting service	292	287 950	134 324	31 288	2 634	21.5	5.2
541612	Human resources & executive search consulting services	120	67 392	31 784	6 894	622	35.0	4.3
5416122	Executive placement services	55	41 915	21 056	4 637	387	25.8	5.7
5416123	Human resources & personnel management consulting	61	D	D	D	c	D	D
541613	Marketing consulting services	112	49 737	13 933	2 709	329	55.3	2.7
541614	Process, physical distribution, & logistics consulting services	17	19 025	5 083	981	87	9.2	7.7
541618	Other management consulting services	24	39 625	12 654	3 250	275	7.3	–
54162	Environmental consulting services	54	48 751	22 417	5 774	450	14.3	1.6
541620	Environmental consulting services	54	48 751	22 417	5 774	450	14.3	1.6
54169	Other scientific & technical consulting services	200	228 083	99 784	23 027	2 153	12.8	17.1
541690	Other scientific & technical consulting services	200	228 083	99 784	23 027	2 153	12.8	17.1
5417	Scientific research & development services	141	493 463	192 086	44 025	4 935	5.3	9.0
54171	R&D in the physical, engineering, & life sciences	107	276 549	101 393	24 857	2 283	8.0	16.0
541710	R&D in the physical, engineering, & life sciences	107	276 549	101 393	24 857	2 283	8.0	16.0
5417101	R&D in the physical & engineering sciences	44	97 286	33 752	7 574	667	3.5	8.7
5417102	Research & development in the life sciences	63	179 263	67 641	17 283	1 616	10.5	19.9
54172	Research & development in the social sciences & humanities	34	216 914	90 693	19 168	2 652	1.8	.2
541720	R&D in the social sciences & humanities	34	216 914	90 693	19 168	2 652	1.8	.2
5418	Advertising & related services	202	156 658	46 584	10 551	1 241	30.7	3.4
54181	Advertising agencies	57	43 340	19 423	4 660	438	21.3	3.8
541810	Advertising agencies	57	43 340	19 423	4 660	438	21.3	3.8
54182	Public relations agencies	51	9 540	3 568	665	91	69.5	11.6
541820	Public relations agencies	51	9 540	3 568	665	91	69.5	11.6
54186	Direct mail advertising	22	27 709	8 519	1 687	337	63.8	3.5
541860	Direct mail advertising	22	27 709	8 519	1 687	337	63.8	3.5
54189	Other services related to advertising	54	D	D	D	e	D	D
541890	Other services related to advertising	54	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	33	60 972	11 131	2 516	241	15.4	–
5418903	Sign painting & lettering shop	13	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONTGOMERY COUNTY, MD—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	113	80 205	27 312	5 684	781	25.3	4.6
54191	Marketing research & public opinion polling	35	41 302	12 736	2 353	320	28.4	7.0
541910	Marketing research & public opinion polling	35	41 302	12 736	2 353	320	28.4	7.0
54192	Photographic services	59	19 990	5 329	1 047	253	33.9	4.0
541921	Photographic studios, portrait	43	15 615	3 912	746	207	31.5	4.1
541922	Commercial photography	16	4 375	1 417	301	46	42.2	3.7
54193	Translation & interpretation services	10	11 049	5 538	1 580	152	6.7	–
541930	Translation & interpretation services	10	11 049	5 538	1 580	152	6.7	–
54199	All other professional, scientific, & technical services	9	7 864	3 709	704	56	13.6	–
541990	All other professional, scientific, & technical services	9	7 864	3 709	704	56	13.6	–
	PRINCE GEORGE'S COUNTY, MD							
54	**Professional, scientific, & technical services**	**1 364**	**2 186 819**	**967 601**	**223 869**	**23 023**	**12.2**	**13.6**
541	Professional, scientific, & technical services	1 364	2 186 819	967 601	223 869	23 023	12.2	13.6
5411	Legal services	357	152 283	59 869	12 858	1 574	34.4	6.7
54111	Offices of lawyers	309	136 935	54 916	11 837	1 401	36.9	6.4
541110	Offices of lawyers	309	136 935	54 916	11 837	1 401	36.9	6.4
5411101	Offices of lawyers (except legal aid societies)	309	136 935	54 916	11 837	1 401	36.9	6.4
54119	Other legal services	48	15 348	4 953	1 021	173	12.2	10.0
541191	Title abstract & settlement offices	43	D	D	D	c	D	D
541199	All other legal services	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	187	67 806	41 931	9 668	2 544	27.5	10.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	187	67 806	41 931	9 668	2 544	27.5	10.8
541211	Offices of certified public accountants	91	26 859	13 718	2 997	446	34.6	10.5
541213	Tax return preparation services	33	6 856	2 712	1 023	661	40.8	.1
541219	Other accounting services	51	D	D	D	e	D	D
5413	Architectural, engineering, & related services	189	457 708	188 214	39 726	3 955	13.7	4.2
54131	Architectural services	16	11 605	4 367	845	97	24.1	–
541310	Architectural services	16	11 605	4 367	845	97	24.1	–
54133	Engineering services	148	420 005	173 927	36 328	3 485	13.7	4.6
541330	Engineering services	148	420 005	173 927	36 328	3 485	13.7	4.6
54137	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
54138	Testing laboratories	9	21 716	7 194	1 939	282	4.4	–
541380	Testing laboratories	9	21 716	7 194	1 939	282	4.4	–
5414	Specialized design services	43	17 965	5 954	1 284	175	17.6	2.7
54141	Interior design services	6	D	D	D	b	D	D
541410	Interior design services	6	D	D	D	b	D	D
54143	Graphic design services	33	14 098	4 784	1 112	140	18.6	2.0
541430	Graphic design services	33	14 098	4 784	1 112	140	18.6	2.0
5414301	Graphic design services (except commercial art & medical artists)	28	D	D	D	c	D	D
5415	Computer systems design & related services	288	1 084 396	496 769	121 382	10 502	6.4	20.6
54151	Computer systems design & related services	288	1 084 396	496 769	121 382	10 502	6.4	20.6
541511	Custom computer programming services	105	372 228	192 777	48 045	3 883	1.7	19.3
541512	Computer systems design services	131	484 041	196 834	47 497	3 945	10.1	10.4
5415121	Computer systems integrators	65	368 929	142 117	33 695	2 479	11.2	8.5
5415122	Computer systems consultants (except systems integrators)	66	115 112	54 717	13 802	1 466	6.8	16.4
541513	Computer facilities management services	19	206 882	98 648	23 991	2 554	–	47.9
541519	Other computer related services	33	21 245	8 510	1 849	120	66.3	10.3
5416	Management, scientific, & technical consulting services	147	110 642	45 499	10 445	1 165	24.2	8.1
54161	Management consulting services	104	84 758	33 946	7 862	893	27.0	6.9
541611	Administrative management & general management consulting service	62	65 537	23 844	5 551	618	27.4	6.1
541612	Human resources & executive search consulting services	20	7 553	3 828	906	111	27.3	21.9
5416123	Human resources & personnel management consulting	12	5 499	2 813	780	100	30.2	9.2
541618	Other management consulting services	7	8 962	5 309	1 224	142	4.2	–
54162	Environmental consulting services	18	11 386	6 134	1 280	104	16.1	2.6
541620	Environmental consulting services	18	11 386	6 134	1 280	104	16.1	2.6
54169	Other scientific & technical consulting services	25	14 498	5 419	1 303	168	14.2	19.9
541690	Other scientific & technical consulting services	25	14 498	5 419	1 303	168	14.2	19.9
5417	Scientific research & development services	36	190 328	91 836	19 427	1 732	3.4	4.6
54171	R&D in the physical, engineering, & life sciences	32	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	32	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	22	D	D	D	g	D	D
5417102	Research & development in the life sciences	10	D	D	D	e	D	D
5418	Advertising & related services	62	55 621	17 228	4 250	647	43.4	24.5
54185	Display advertising	4	D	D	D	b	D	D
541850	Display advertising	4	D	D	D	b	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
54186	Direct mail advertising	20	31 938	10 438	2 499	469	57.4	12.2
541860	Direct mail advertising	20	31 938	10 438	2 499	469	57.4	12.2
54189	Other services related to advertising	16	7 238	1 574	328	66	58.5	1.7
541890	Other services related to advertising	16	7 238	1 574	328	66	58.5	1.7
5418903	Sign painting & lettering shop	6	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PRINCE GEORGE'S COUNTY, MD—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	55	50 070	20 301	4 829	729	8.0	10.5
54191	Marketing research & public opinion polling	8	D	D	D	e	D	D
541910	Marketing research & public opinion polling	8	D	D	D	e	D	D
54192	Photographic services	37	D	D	D	c	D	D
541921	Photographic studios, portrait	29	D	D	D	c	D	D
541922	Commercial photography	8	4 225	1 798	452	76	7.4	1.9
	QUEEN ANNE'S COUNTY, MD							
54	**Professional, scientific, & technical services**	**71**	**20 705**	**8 472**	**1 978**	**291**	**35.4**	**12.0**
541	Professional, scientific, & technical services	71	20 705	8 472	1 978	291	35.4	12.0
5411	Legal services	15	3 259	904	208	38	78.7	–
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 882	501	122	31	57.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 882	501	122	31	57.5	–
5413	Architectural, engineering, & related services	14	4 401	2 343	525	61	13.8	15.3
5416	Management, scientific, & technical consulting services	14	D	D	D	a	D	D
5418	Advertising & related services	5	D	D	D	c	D	D
	ST. MARY'S COUNTY, MD							
54	**Professional, scientific, & technical services**	**166**	**364 843**	**177 521**	**41 203**	**4 226**	**5.9**	**18.3**
541	Professional, scientific, & technical services	166	364 843	177 521	41 203	4 226	5.9	18.3
5411	Legal services	26	6 215	2 552	558	99	51.4	5.0
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	2 663	857	224	74	96.9	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	2 663	857	224	74	96.9	3.1
5413	Architectural, engineering, & related services	67	231 256	115 820	28 122	2 762	1.8	22.7
54133	Engineering services	57	226 811	113 986	27 772	2 711	1.5	22.6
541330	Engineering services	57	226 811	113 986	27 772	2 711	1.5	22.6
54137	Surveying & mapping (except geophysical) services	4	2 803	1 229	249	33	–	41.4
541370	Surveying & mapping (except geophysical) services	4	2 803	1 229	249	33	–	41.4
5415	Computer systems design & related services	34	86 357	37 084	7 355	658	2.7	13.5
54151	Computer systems design & related services	34	86 357	37 084	7 355	658	2.7	13.5
541511	Custom computer programming services	17	D	D	D	e	D	D
541512	Computer systems design services	12	54 493	21 771	3 482	274	3.7	5.3
5415121	Computer systems integrators	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	5	17 221	10 501	2 420	239	–	12.7
54161	Management consulting services	4	D	D	D	c	D	D
541611	Administrative management & general management consulting service	3	D	D	D	c	D	D
5417	Scientific research & development services	4	11 648	5 630	1 355	141	–	–
5418	Advertising & related services	6	9 298	5 055	1 165	251	97.0	.3
	SOMERSET COUNTY, MD							
54	**Professional, scientific, & technical services**	**18**	**4 039**	**1 814**	**510**	**81**	**38.1**	**3.2**
541	Professional, scientific, & technical services	18	4 039	1 814	510	81	38.1	3.2
	TALBOT COUNTY, MD							
54	**Professional, scientific, & technical services**	**112**	**58 938**	**27 646**	**6 347**	**604**	**24.9**	**9.4**
541	Professional, scientific, & technical services	112	58 938	27 646	6 347	604	24.9	9.4
5411	Legal services	31	11 908	4 805	1 078	148	34.4	3.9
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	8 863	2 859	693	112	27.0	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	8 863	2 859	693	112	27.0	7.2
541211	Offices of certified public accountants	9	5 642	1 746	437	59	35.2	7.7
541213	Tax return preparation services	2	D	D	D	b	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	11 407	6 053	1 619	173	17.6	7.0
54137	Surveying & mapping (except geophysical) services	1	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	19	21 230	12 465	2 709	127	9.1	16.4
54161	Management consulting services	12	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON COUNTY, MD							
54	**Professional, scientific, & technical services**	**163**	**63 477**	**22 729**	**5 404**	**854**	**30.6**	**4.1**
541	Professional, scientific, & technical services	163	63 477	22 729	5 404	854	30.6	4.1
5411	Legal services	56	11 939	5 281	1 124	176	42.4	13.3
54111	Offices of lawyers	51	D	D	D	c	D	D
541110	Offices of lawyers	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	11 629	4 024	1 032	221	32.5	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	11 629	4 024	1 032	221	32.5	.3
541211	Offices of certified public accountants	19	9 123	3 089	748	107	25.5	.4
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	11 175	5 945	1 520	199	50.4	2.2
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	11	5 667	2 052	492	51	10.8	2.7
54151	Computer systems design & related services	11	5 667	2 052	492	51	10.8	2.7
541512	Computer systems design services	7	5 129	1 806	446	43	2.6	3.0
5417	Scientific research & development services	2	D	D	D	b	D	D
5418	Advertising & related services	7	2 094	370	81	20	48.2	19.2
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
541922	Commercial photography	2	D	D	D	a	D	D
	WICOMICO COUNTY, MD							
54	**Professional, scientific, & technical services**	**169**	**76 463**	**29 244**	**6 228**	**967**	**36.3**	**8.0**
541	Professional, scientific, & technical services	169	76 463	29 244	6 228	967	36.3	8.0
5411	Legal services	51	18 086	7 945	1 672	244	44.0	7.8
54111	Offices of lawyers	47	17 720	7 815	1 642	238	43.0	8.0
541110	Offices of lawyers	47	17 720	7 815	1 642	238	43.0	8.0
5411101	Offices of lawyers (except legal aid societies)	47	17 720	7 815	1 642	238	43.0	8.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	12 457	5 619	1 082	206	25.0	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	12 457	5 619	1 082	206	25.0	2.9
541211	Offices of certified public accountants	22	10 176	4 746	838	129	22.4	2.2
5413	Architectural, engineering, & related services	32	19 028	10 293	2 222	285	29.5	2.5
54131	Architectural services	9	4 577	1 669	272	44	35.9	–
541310	Architectural services	9	4 577	1 669	272	44	35.9	–
54133	Engineering services	14	12 389	7 537	1 771	188	28.4	–
541330	Engineering services	14	12 389	7 537	1 771	188	28.4	–
5415	Computer systems design & related services	9	7 722	1 537	328	55	18.0	4.3
54151	Computer systems design & related services	9	7 722	1 537	328	55	18.0	4.3
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	7 909	1 115	200	46	96.2	1.9
54161	Management consulting services	11	7 514	930	149	38	97.8	.2
541611	Administrative management & general management consulting service	6	D	D	D	b	D	D
5418	Advertising & related services	12	9 489	2 094	559	81	14.3	35.3
	WORCESTER COUNTY, MD							
54	**Professional, scientific, & technical services**	**103**	**23 118**	**8 725**	**1 592**	**319**	**56.9**	**5.0**
541	Professional, scientific, & technical services	103	23 118	8 725	1 592	319	56.9	5.0
5411	Legal services	31	7 910	3 965	766	114	38.9	4.8
54111	Offices of lawyers	28	7 438	3 829	740	106	36.5	3.7
541110	Offices of lawyers	28	7 438	3 829	740	106	36.5	3.7
5411101	Offices of lawyers (except legal aid societies)	28	7 438	3 829	740	106	36.5	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	5 182	1 601	385	99	51.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	5 182	1 601	385	99	51.1	–
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	3 254	1 103	250	58	71.6	.6
5419	Other professional, scientific, & technical services	6	2 111	592	14	16	75.7	23.4
54192	Photographic services	6	2 111	592	14	16	75.7	23.4
541921	Photographic studios, portrait	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALTIMORE, MD (IC)							
54	**Professional, scientific, & technical services**	**1 395**	**1 645 033**	**666 288**	**144 741**	**14 695**	**13.9**	**8.0**
541	Professional, scientific, & technical services	1 395	1 645 033	666 288	144 741	14 695	13.9	8.0
5411	Legal services	620	751 466	304 194	63 466	5 888	11.0	5.4
54111	Offices of lawyers	608	745 800	302 245	63 027	5 813	10.9	5.5
541110	Offices of lawyers	608	745 800	302 245	63 027	5 813	10.9	5.5
5411101	Offices of lawyers (except legal aid societies)	608	745 800	302 245	63 027	5 813	10.9	5.5
54119	Other legal services	12	5 666	1 949	439	75	19.4	–
541191	Title abstract & settlement offices	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	134	200 868	72 679	16 494	2 205	5.5	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	134	200 868	72 679	16 494	2 205	5.5	2.1
541211	Offices of certified public accountants	70	166 111	59 032	13 526	1 367	4.4	.4
541213	Tax return preparation services	13	2 687	1 190	487	290	16.6	5.1
541219	Other accounting services	47	D	D	D	e	D	D
5413	Architectural, engineering, & related services	155	251 687	110 932	24 107	2 484	13.1	4.9
54131	Architectural services	62	111 387	47 362	10 615	967	9.7	1.1
541310	Architectural services	62	111 387	47 362	10 615	967	9.7	1.1
54133	Engineering services	72	129 859	58 561	12 425	1 349	15.6	8.6
541330	Engineering services	72	129 859	58 561	12 425	1 349	15.6	8.6
54138	Testing laboratories	8	8 233	3 743	784	122	19.4	–
541380	Testing laboratories	8	8 233	3 743	784	122	19.4	–
5414	Specialized design services	81	65 694	15 486	3 428	406	48.4	5.7
54141	Interior design services	29	D	D	D	c	D	D
541410	Interior design services	29	D	D	D	c	D	D
54143	Graphic design services	48	D	D	D	c	D	D
541430	Graphic design services	48	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	41	D	D	D	c	D	D
54149	Other specialized design services	4	D	D	D	b	D	D
541490	Other specialized design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	103	85 462	35 506	7 077	683	27.4	11.9
54151	Computer systems design & related services	103	85 462	35 506	7 077	683	27.4	11.9
541511	Custom computer programming services	46	41 356	18 172	3 780	375	10.2	11.1
541512	Computer systems design services	45	41 228	16 198	3 046	281	42.8	12.6
5415121	Computer systems integrators	20	25 159	5 283	1 189	144	53.9	13.2
5415122	Computer systems consultants (except systems integrators)	25	16 069	10 915	1 857	137	25.4	11.7
5416	Management, scientific, & technical consulting services	134	92 895	39 010	8 653	783	19.4	38.2
54161	Management consulting services	113	82 216	36 894	8 163	691	20.3	41.7
541611	Administrative management & general management consulting service	59	36 401	16 206	3 400	260	16.1	34.8
541612	Human resources & executive search consulting services	27	31 697	15 291	3 829	282	23.6	56.3
5416122	Executive placement services	12	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	14	23 851	10 971	3 065	232	15.3	73.9
541613	Marketing consulting services	21	8 500	1 971	454	59	39.5	2.8
541618	Other management consulting services	3	D	D	D	a	D	D
54162	Environmental consulting services	9	4 020	818	206	28	22.3	23.3
541620	Environmental consulting services	9	4 020	818	206	28	22.3	23.3
54169	Other scientific & technical consulting services	12	6 659	1 298	284	64	7.1	3.9
541690	Other scientific & technical consulting services	12	6 659	1 298	284	64	7.1	3.9
5417	Scientific research & development services	14	49 818	25 718	7 334	462	3.6	8.6
54171	R&D in the physical, engineering, & life sciences	14	49 818	25 718	7 334	462	3.6	8.6
541710	R&D in the physical, engineering, & life sciences	14	49 818	25 718	7 334	462	3.6	8.6
5417102	Research & development in the life sciences	12	D	D	D	e	D	D
5418	Advertising & related services	105	129 110	57 067	13 131	1 593	17.5	10.2
54181	Advertising agencies	48	86 586	41 513	9 573	870	8.7	2.1
541810	Advertising agencies	48	86 586	41 513	9 573	870	8.7	2.1
54182	Public relations agencies	20	6 408	2 206	479	84	46.7	3.9
541820	Public relations agencies	20	6 408	2 206	479	84	46.7	3.9
54185	Display advertising	4	D	D	D	b	D	D
541850	Display advertising	4	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54186	Direct mail advertising	8	18 837	9 899	2 162	465	28.1	55.7
541860	Direct mail advertising	8	18 837	9 899	2 162	465	28.1	55.7
54189	Other services related to advertising	18	8 204	1 736	430	89	80.5	6.6
541890	Other services related to advertising	18	8 204	1 736	430	89	80.5	6.6
5418903	Sign painting & lettering shop	7	1 389	605	141	35	40.8	38.9
5419	Other professional, scientific, & technical services	49	18 033	5 696	1 051	191	25.1	36.5
54192	Photographic services	35	9 092	2 844	660	141	32.6	6.8
541921	Photographic studios, portrait	19	5 014	1 525	309	83	21.8	11.9
541922	Commercial photography	16	4 078	1 319	351	58	45.8	.6

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ABERDEEN, MD							
54	**Professional, scientific, & technical services**	**21**	**27 804**	**5 921**	**1 427**	**206**	**9.5**	**–**
541	Professional, scientific, & technical services	21	27 804	5 921	1 427	206	9.5	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
54133	Engineering services	3	D	D	D	b	D	D
541330	Engineering services	3	D	D	D	b	D	D
	ANNAPOLIS, MD							
54	**Professional, scientific, & technical services**	**370**	**253 721**	**95 216**	**21 018**	**2 142**	**29.3**	**5.5**
541	Professional, scientific, & technical services	370	253 721	95 216	21 018	2 142	29.3	5.5
5411	Legal services	123	47 176	21 793	4 788	496	31.8	4.1
54111	Offices of lawyers	111	43 702	20 166	4 440	433	33.2	4.4
541110	Offices of lawyers	111	43 702	20 166	4 440	433	33.2	4.4
5411101	Offices of lawyers (except legal aid societies)	111	43 702	20 166	4 440	433	33.2	4.4
54119	Other legal services	12	3 474	1 627	348	63	13.6	.4
541191	Title abstract & settlement offices	12	3 474	1 627	348	63	13.6	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	8 431	3 376	805	158	52.5	16.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	8 431	3 376	805	158	52.5	16.6
541211	Offices of certified public accountants	18	5 656	2 000	438	70	54.2	12.1
541213	Tax return preparation services	5	D	D	D	b	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	59	41 207	19 435	4 199	510	40.1	9.0
54131	Architectural services	22	7 401	2 668	514	56	70.6	9.0
541310	Architectural services	22	7 401	2 668	514	56	70.6	9.0
54133	Engineering services	28	26 171	12 377	2 652	315	42.0	5.6
541330	Engineering services	28	26 171	12 377	2 652	315	42.0	5.6
54137	Surveying & mapping (except geophysical) services	4	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	c	D	D
5414	Specialized design services	23	9 567	2 000	480	63	52.5	4.0
54141	Interior design services	11	D	D	D	b	D	D
541410	Interior design services	11	D	D	D	b	D	D
54143	Graphic design services	10	3 588	907	289	31	21.4	2.5
541430	Graphic design services	10	3 588	907	289	31	21.4	2.5
5414301	Graphic design services (except commercial art & medical artists)	10	3 588	907	289	31	21.4	2.5
5415	Computer systems design & related services	34	65 036	17 784	4 390	328	15.8	2.6
54151	Computer systems design & related services	34	65 036	17 784	4 390	328	15.8	2.6
541512	Computer systems design services	17	53 130	13 735	3 778	260	7.4	2.7
5415121	Computer systems integrators	8	44 146	12 615	3 214	225	6.9	2.7
5415122	Computer systems consultants (except systems integrators)	9	8 984	1 120	564	35	10.0	2.8
541519	Other computer related services	7	5 787	778	156	20	75.7	.5
5416	Management, scientific, & technical consulting services	59	43 405	19 024	3 743	281	27.8	6.4
54161	Management consulting services	41	35 677	14 808	3 023	208	21.1	6.9
541611	Administrative management & general management consulting service	17	21 320	7 805	1 643	117	8.1	6.2
541612	Human resources & executive search consulting services	8	4 890	2 847	670	40	48.5	–
5416123	Human resources & personnel management consulting	4	3 852	2 347	544	31	37.7	–
541613	Marketing consulting services	12	6 929	2 799	457	36	28.4	16.2
54169	Other scientific & technical consulting services	10	4 231	2 727	338	29	58.4	7.4
541690	Other scientific & technical consulting services	10	4 231	2 727	338	29	58.4	7.4
5417	Scientific research & development services	6	14 128	5 191	1 291	73	38.6	–
54171	R&D in the physical, engineering, & life sciences	6	14 128	5 191	1 291	73	38.6	–
541710	R&D in the physical, engineering, & life sciences	6	14 128	5 191	1 291	73	38.6	–
5418	Advertising & related services	22	20 691	4 863	981	106	24.5	9.6
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	10	4 080	1 750	341	127	10.9	.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALTIMORE, MD (IC)							
54	**Professional, scientific, & technical services**	**1 395**	**1 645 033**	**666 288**	**144 741**	**14 695**	**13.9**	**8.0**
541	Professional, scientific, & technical services	1 395	1 645 033	666 288	144 741	14 695	13.9	8.0
5411	Legal services	620	751 466	304 194	63 466	5 888	11.0	5.4
54111	Offices of lawyers	608	745 800	302 245	63 027	5 813	10.9	5.5
541110	Offices of lawyers	608	745 800	302 245	63 027	5 813	10.9	5.5
5411101	Offices of lawyers (except legal aid societies)	608	745 800	302 245	63 027	5 813	10.9	5.5
54119	Other legal services	12	5 666	1 949	439	75	19.4	–
541191	Title abstract & settlement offices	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	134	200 868	72 679	16 494	2 205	5.5	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	134	200 868	72 679	16 494	2 205	5.5	2.1
541211	Offices of certified public accountants	70	166 111	59 032	13 526	1 367	4.4	.4
541213	Tax return preparation services	13	2 687	1 190	487	290	16.6	5.1
541219	Other accounting services	47	D	D	D	e	D	D
5413	Architectural, engineering, & related services	155	251 687	110 932	24 107	2 484	13.1	4.9
54131	Architectural services	62	111 387	47 362	10 615	967	9.7	1.1
541310	Architectural services	62	111 387	47 362	10 615	967	9.7	1.1
54133	Engineering services	72	129 859	58 561	12 425	1 349	15.6	8.6
541330	Engineering services	72	129 859	58 561	12 425	1 349	15.6	8.6
54138	Testing laboratories	8	8 233	3 743	784	122	19.4	–
541380	Testing laboratories	8	8 233	3 743	784	122	19.4	–
5414	Specialized design services	81	65 694	15 486	3 428	406	48.4	5.7
54141	Interior design services	29	D	D	D	c	D	D
541410	Interior design services	29	D	D	D	c	D	D
54143	Graphic design services	48	D	D	D	c	D	D
541430	Graphic design services	48	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	41	D	D	D	c	D	D
54149	Other specialized design services	4	D	D	D	b	D	D
541490	Other specialized design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	103	85 462	35 506	7 077	683	27.4	11.9
54151	Computer systems design & related services	103	85 462	35 506	7 077	683	27.4	11.9
541511	Custom computer programming services	46	41 356	18 172	3 780	375	10.2	11.1
541512	Computer systems design services	45	41 228	16 198	3 046	281	42.8	12.6
5415121	Computer systems integrators	20	25 159	5 283	1 189	144	53.9	13.2
5415122	Computer systems consultants (except systems integrators)	25	16 069	10 915	1 857	137	25.4	11.7
5416	Management, scientific, & technical consulting services	134	92 895	39 010	8 653	783	19.4	38.2
54161	Management consulting services	113	82 216	36 894	8 163	691	20.3	41.7
541611	Administrative management & general management consulting service	59	36 401	16 206	3 400	260	16.1	34.8
541612	Human resources & executive search consulting services	27	31 697	15 291	3 829	282	23.6	56.3
5416122	Executive placement services	12	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	14	23 851	10 971	3 065	232	15.3	73.9
541613	Marketing consulting services	21	8 500	1 971	454	59	39.5	2.8
541618	Other management consulting services	3	D	D	D	a	D	D
54162	Environmental consulting services	9	4 020	818	206	28	22.3	23.3
541620	Environmental consulting services	9	4 020	818	206	28	22.3	23.3
54169	Other scientific & technical consulting services	12	6 659	1 298	284	64	7.1	3.9
541690	Other scientific & technical consulting services	12	6 659	1 298	284	64	7.1	3.9
5417	Scientific research & development services	14	49 818	25 718	7 334	462	3.6	8.6
54171	R&D in the physical, engineering, & life sciences	14	49 818	25 718	7 334	462	3.6	8.6
541710	R&D in the physical, engineering, & life sciences	14	49 818	25 718	7 334	462	3.6	8.6
5417102	Research & development in the life sciences	12	D	D	D	e	D	D
5418	Advertising & related services	105	129 110	57 067	13 131	1 593	17.5	10.2
54181	Advertising agencies	48	86 586	41 513	9 573	870	8.7	2.1
541810	Advertising agencies	48	86 586	41 513	9 573	870	8.7	2.1
54182	Public relations agencies	20	6 408	2 206	479	84	46.7	3.9
541820	Public relations agencies	20	6 408	2 206	479	84	46.7	3.9
54185	Display advertising	4	D	D	D	b	D	D
541850	Display advertising	4	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54186	Direct mail advertising	8	18 837	9 899	2 162	465	28.1	55.7
541860	Direct mail advertising	8	18 837	9 899	2 162	465	28.1	55.7
54189	Other services related to advertising	18	8 204	1 736	430	89	80.5	6.6
541890	Other services related to advertising	18	8 204	1 736	430	89	80.5	6.6
5418903	Sign painting & lettering shop	7	1 389	605	141	35	40.8	38.9
5419	Other professional, scientific, & technical services	49	18 033	5 696	1 051	191	25.1	36.5
54192	Photographic services	35	9 092	2 844	660	141	32.6	6.8
541921	Photographic studios, portrait	19	5 014	1 525	309	83	21.8	11.9
541922	Commercial photography	16	4 078	1 319	351	58	45.8	.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BEL AIR, MD							
54	**Professional, scientific, & technical services**	**163**	**75 313**	**30 178**	**6 893**	**916**	**25.2**	**3.5**
541	Professional, scientific, & technical services	163	75 313	30 178	6 893	916	25.2	3.5
5411	Legal services	69	18 877	7 240	1 618	252	36.2	5.6
54111	Offices of lawyers	63	16 350	6 228	1 395	220	39.0	6.4
541110	Offices of lawyers	63	16 350	6 228	1 395	220	39.0	6.4
5411101	Offices of lawyers (except legal aid societies)	63	16 350	6 228	1 395	220	39.0	6.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	6 582	3 198	796	132	54.1	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	6 582	3 198	796	132	54.1	3.4
541211	Offices of certified public accountants	18	5 252	2 520	593	79	53.4	3.7
5413	Architectural, engineering, & related services	21	23 283	11 324	2 467	296	8.9	1.0
54133	Engineering services	15	22 392	10 812	2 337	269	6.9	.7
541330	Engineering services	15	22 392	10 812	2 337	269	6.9	.7
5414	Specialized design services	6	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	12	5 597	2 329	588	61	21.9	9.1
54151	Computer systems design & related services	12	5 597	2 329	588	61	21.9	9.1
541512	Computer systems design services	8	5 242	2 156	549	56	16.6	9.8
5416	Management, scientific, & technical consulting services	13	3 577	1 610	371	37	80.5	8.1
5417	Scientific research & development services	2	D	D	D	b	D	D
5418	Advertising & related services	8	4 174	1 105	299	41	13.4	1.8
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
	BERLIN, MD							
54	**Professional, scientific, & technical services**	**17**	**2 635**	**1 305**	**210**	**57**	**55.7**	**6.3**
541	Professional, scientific, & technical services	17	2 635	1 305	210	57	55.7	6.3
	BERWYN HEIGHTS, MD							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BLADENSBURG, MD							
54	**Professional, scientific, & technical services**	**5**	**5 304**	**2 444**	**593**	**59**	**1.2**	**–**
541	Professional, scientific, & technical services	5	5 304	2 444	593	59	1.2	–
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
	BOONSBORO, MD							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BOWIE, MD							
54	**Professional, scientific, & technical services**	**113**	**66 933**	**39 843**	**8 285**	**1 662**	**25.4**	**2.0**
541	Professional, scientific, & technical services	113	66 933	39 843	8 285	1 662	25.4	2.0
5411	Legal services	29	9 012	3 799	765	94	49.7	8.1
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	g	D	D
5413	Architectural, engineering, & related services	16	8 495	4 032	1 105	116	26.5	–
5415	Computer systems design & related services	23	16 696	10 786	2 048	193	11.7	1.5
54151	Computer systems design & related services	23	16 696	10 786	2 048	193	11.7	1.5
5416	Management, scientific, & technical consulting services	15	4 221	1 608	326	53	27.0	7.2
5418	Advertising & related services	6	5 156	519	98	11	91.5	.5
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	BRENTWOOD, MD							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BRUNSWICK, MD							
54	**Professional, scientific, & technical services**	**3**	**340**	**36**	**13**	**7**	**100.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CAMBRIDGE, MD							
54	**Professional, scientific, & technical services**	**30**	**6 258**	**2 520**	**506**	**103**	**45.2**	**9.7**
541	Professional, scientific, & technical services	30	6 258	2 520	506	103	45.2	9.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	CHESAPEAKE BEACH, MD							
54	**Professional, scientific, & technical services**	**6**	**1 282**	**647**	**265**	**22**	**61.0**	**–**
541	Professional, scientific, & technical services	6	1 282	647	265	22	61.0	–
	CHESTERTOWN, MD							
54	**Professional, scientific, & technical services**	**27**	**8 816**	**2 948**	**558**	**230**	**31.6**	**3.8**
541	Professional, scientific, & technical services	27	8 816	2 948	558	230	31.6	3.8
5411	Legal services	12	3 072	902	209	36	46.7	.4
54111	Offices of lawyers	12	3 072	902	209	36	46.7	.4
541110	Offices of lawyers	12	3 072	902	209	36	46.7	.4
5411101	Offices of lawyers (except legal aid societies)	12	3 072	902	209	36	46.7	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	c	D	D
541211	Offices of certified public accountants	2	D	D	D	c	D	D
	CHEVERLY, MD							
54	**Professional, scientific, & technical services**	**6**	**743**	**647**	**200**	**19**	**12.0**	**84.3**
	CHEVY CHASE, MD							
54	**Professional, scientific, & technical services**	**17**	**3 569**	**1 527**	**217**	**23**	**83.7**	**9.4**
541	Professional, scientific, & technical services	17	3 569	1 527	217	23	83.7	9.4
	COLLEGE PARK, MD							
54	**Professional, scientific, & technical services**	**48**	**33 143**	**13 767**	**3 236**	**342**	**18.3**	**27.9**
541	Professional, scientific, & technical services	48	33 143	13 767	3 236	342	18.3	27.9
5411	Legal services	17	6 603	3 468	786	77	16.2	11.1
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	948	450	117	20	96.1	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	948	450	117	20	96.1	3.9
5413	Architectural, engineering, & related services	6	2 758	1 331	251	38	42.4	2.4
5415	Computer systems design & related services	10	12 623	4 074	1 017	79	6.2	36.1
54151	Computer systems design & related services	10	12 623	4 074	1 017	79	6.2	36.1
541512	Computer systems design services	4	D	D	D	b	D	D
5418	Advertising & related services	4	2 750	808	220	25	45.5	–
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418903	Sign painting & lettering shop	1	D	D	D	a	D	D
	CRISFIELD, MD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CUMBERLAND, MD							
54	**Professional, scientific, & technical services**	**65**	**19 452**	**11 350**	**2 504**	**406**	**38.8**	**7.6**
541	Professional, scientific, & technical services	65	19 452	11 350	2 504	406	38.8	7.6
5411	Legal services	31	D	D	D	c	D	D
54111	Offices of lawyers	31	D	D	D	c	D	D
541110	Offices of lawyers	31	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	8 181	6 065	1 429	225	29.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	8 181	6 065	1 429	225	29.5	–
541219	Other accounting services	3	D	D	D	b	D	D
	DENTON, MD							
54	**Professional, scientific, & technical services**	**14**	**2 009**	**825**	**191**	**52**	**50.4**	**17.8**
541	Professional, scientific, & technical services	14	2 009	825	191	52	50.4	17.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EASTON, MD							
54	**Professional, scientific, & technical services**	**80**	**38 190**	**15 344**	**3 620**	**461**	**34.8**	**4.9**
541	Professional, scientific, & technical services	80	38 190	15 344	3 620	461	34.8	4.9
5411	Legal services	29	D	D	D	c	D	D
54111	Offices of lawyers	27	11 024	4 467	991	133	34.6	4.3
541110	Offices of lawyers	27	11 024	4 467	991	133	34.6	4.3
5411101	Offices of lawyers (except legal aid societies)	27	11 024	4 467	991	133	34.6	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	c	D	D
541211	Offices of certified public accountants	9	5 642	1 746	437	59	35.2	7.7
541213	Tax return preparation services	1	D	D	D	b	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	11 014	5 936	1 596	166	16.5	6.6
54137	Surveying & mapping (except geophysical) services	1	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	a	D	D
	ELKTON, MD							
54	**Professional, scientific, & technical services**	**61**	**15 485**	**6 028**	**1 306**	**237**	**52.3**	**6.0**
541	Professional, scientific, & technical services	61	15 485	6 028	1 306	237	52.3	6.0
5411	Legal services	36	7 403	2 727	589	106	68.3	7.7
54111	Offices of lawyers	33	D	D	D	b	D	D
541110	Offices of lawyers	33	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 824	808	218	43	64.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 824	808	218	43	64.2	–
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
	FEDERALSBURG, MD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	FOREST HEIGHTS, MD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	FREDERICK, MD							
54	**Professional, scientific, & technical services**	**255**	**224 721**	**105 540**	**23 851**	**3 129**	**16.9**	**4.9**
541	Professional, scientific, & technical services	255	224 721	105 540	23 851	3 129	16.9	4.9
5411	Legal services	76	23 812	10 498	2 325	276	35.2	5.7
54111	Offices of lawyers	67	D	D	D	c	D	D
541110	Offices of lawyers	67	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	67	D	D	D	c	D	D
54119	Other legal services	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	16 405	7 541	1 751	233	34.7	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	16 405	7 541	1 751	233	34.7	3.2
541211	Offices of certified public accountants	27	12 143	5 745	1 314	153	26.8	3.5
541213	Tax return preparation services	3	D	D	D	b	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	36	33 334	11 221	2 454	303	33.6	6.7
54133	Engineering services	24	24 818	8 618	1 692	199	39.2	7.2
541330	Engineering services	24	24 818	8 618	1 692	199	39.2	7.2
5415	Computer systems design & related services	30	18 247	9 256	2 122	204	15.0	26.3
54151	Computer systems design & related services	30	18 247	9 256	2 122	204	15.0	26.3
541511	Custom computer programming services	15	13 419	7 211	1 736	165	6.1	23.2
541512	Computer systems design services	11	4 575	1 921	361	36	38.2	36.9
5416	Management, scientific, & technical consulting services	25	D	D	D	b	D	D
54161	Management consulting services	16	4 030	1 828	390	36	36.3	13.0
54169	Other scientific & technical consulting services	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services	7	D	D	D	b	D	D
5417	Scientific research & development services	8	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	8	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	8	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	g	D	D
5418	Advertising & related services	18	29 775	9 074	2 152	392	11.3	1.5
54186	Direct mail advertising	5	D	D	D	e	D	D
541860	Direct mail advertising	5	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	c	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	FROSTBURG, MD							
54	**Professional, scientific, & technical services**	**9**	**1 777**	**747**	**172**	**34**	**71.9**	**–**
541	Professional, scientific, & technical services	9	1 777	747	172	34	71.9	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FRUITLAND, MD							
54	**Professional, scientific, & technical services**	**7**	**2 363**	**907**	**200**	**44**	**65.7**	**–**
541	Professional, scientific, & technical services	7	2 363	907	200	44	65.7	–
	GAITHERSBURG, MD							
54	**Professional, scientific, & technical services**	**278**	**1 197 707**	**432 516**	**100 599**	**6 826**	**3.1**	**1.2**
541	Professional, scientific, & technical services	278	1 197 707	432 516	100 599	6 826	3.1	1.2
5411	Legal services	41	22 912	9 711	2 208	221	25.5	1.4
54111	Offices of lawyers	33	15 948	7 361	1 680	165	35.8	2.1
541110	Offices of lawyers	33	15 948	7 361	1 680	165	35.8	2.1
5411101	Offices of lawyers (except legal aid societies)	33	15 948	7 361	1 680	165	35.8	2.1
54119	Other legal services	8	6 964	2 350	528	56	1.8	–
541191	Title abstract & settlement offices	8	6 964	2 350	528	56	1.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	10 337	5 994	751	111	46.6	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	10 337	5 994	751	111	46.6	7.6
541211	Offices of certified public accountants	19	4 066	1 619	292	43	61.5	18.8
541219	Other accounting services	16	5 557	4 018	376	54	28.9	.4
5413	Architectural, engineering, & related services	53	499 610	143 916	35 386	2 563	1.3	1.2
54131	Architectural services	7	9 503	4 075	760	77	8.5	–
541310	Architectural services	7	9 503	4 075	760	77	8.5	–
54133	Engineering services	37	465 266	132 076	32 857	2 288	1.2	1.2
541330	Engineering services	37	465 266	132 076	32 857	2 288	1.2	1.2
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5414	Specialized design services	5	3 220	400	78	37	22.4	–
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5414302	Commercial art	1	D	D	D	b	D	D
5415	Computer systems design & related services	77	594 906	244 659	55 677	3 300	1.5	.5
54151	Computer systems design & related services	77	594 906	244 659	55 677	3 300	1.5	.5
541511	Custom computer programming services	39	40 032	17 334	3 459	310	9.1	7.2
541512	Computer systems design services	26	D	D	D	h	D	D
5415121	Computer systems integrators	7	D	D	D	h	D	D
5415122	Computer systems consultants (except systems integrators)	19	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	33	24 680	14 399	3 302	297	27.8	1.7
54161	Management consulting services	24	13 754	7 242	1 615	151	29.1	2.6
541611	Administrative management & general management consulting service	15	D	D	D	c	D	D
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
54169	Other scientific & technical consulting services	6	D	D	D	b	D	D
541690	Other scientific & technical consulting services	6	D	D	D	b	D	D
5417	Scientific research & development services	11	31 135	11 196	2 695	214	8.1	13.3
54171	R&D in the physical, engineering, & life sciences	11	31 135	11 196	2 695	214	8.1	13.3
541710	R&D in the physical, engineering, & life sciences	11	31 135	11 196	2 695	214	8.1	13.3
5417102	Research & development in the life sciences	7	15 558	5 826	1 374	102	16.2	26.7
5418	Advertising & related services	11	9 634	1 760	409	53	13.0	–
54189	Other services related to advertising	4	6 688	733	170	20	12.4	–
541890	Other services related to advertising	4	6 688	733	170	20	12.4	–
	GLENARDEN, MD							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	c	D	D
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
541511	Custom computer programming services	1	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREENBELT, MD							
54	**Professional, scientific, & technical services**	**125**	**287 035**	**163 410**	**35 652**	**3 067**	**8.1**	**15.1**
541	Professional, scientific, & technical services	125	287 035	163 410	35 652	3 067	8.1	15.1
5411	Legal services	55	31 843	15 638	3 199	324	42.0	10.0
54111	Offices of lawyers	51	30 443	15 190	3 101	310	44.0	10.0
541110	Offices of lawyers	51	30 443	15 190	3 101	310	44.0	10.0
5411101	Offices of lawyers (except legal aid societies)	51	30 443	15 190	3 101	310	44.0	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 558	2 407	470	52	31.0	22.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 558	2 407	470	52	31.0	22.3
541211	Offices of certified public accountants	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	64 497	35 278	8 011	697	2.7	–
54133	Engineering services	10	D	D	D	f	D	D
541330	Engineering services	10	D	D	D	f	D	D
5415	Computer systems design & related services	26	116 753	77 609	17 492	1 442	2.7	33.0
54151	Computer systems design & related services	26	116 753	77 609	17 492	1 442	2.7	33.0
541511	Custom computer programming services	15	104 865	69 620	15 697	1 326	.3	36.3
541512	Computer systems design services	7	11 158	7 525	1 682	105	20.5	2.7
5416	Management, scientific, & technical consulting services	5	4 377	2 400	504	57	5.0	3.1
54161	Management consulting services	3	D	D	D	b	D	D
5417	Scientific research & development services	8	61 146	28 655	5 659	444	.7	.6
54171	R&D in the physical, engineering, & life sciences	8	61 146	28 655	5 659	444	.7	.6
541710	R&D in the physical, engineering, & life sciences	8	61 146	28 655	5 659	444	.7	.6
5417101	R&D in the physical & engineering sciences	7	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
	HAGERSTOWN, MD							
54	**Professional, scientific, & technical services**	**107**	**36 313**	**15 383**	**3 714**	**607**	**36.4**	**5.8**
541	Professional, scientific, & technical services	107	36 313	15 383	3 714	607	36.4	5.8
5411	Legal services	51	11 679	5 206	1 121	174	41.2	13.6
54111	Offices of lawyers	48	D	D	D	c	D	D
541110	Offices of lawyers	48	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	48	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	9 922	3 431	889	182	21.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	9 922	3 431	889	182	21.4	–
541211	Offices of certified public accountants	12	8 136	2 675	659	92	16.9	–
5413	Architectural, engineering, & related services	15	9 451	5 330	1 380	170	41.8	2.7
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
	HAMPSTEAD, MD *							
54	**Professional, scientific, & technical services**	**17**	**3 140**	**1 098**	**240**	**38**	**82.7**	**3.6**
541	Professional, scientific, & technical services	17	3 140	1 098	240	38	82.7	3.6
5413	Architectural, engineering, & related services	6	1 620	723	151	19	99.9	–
	HAMPSTEAD, MD (CARROLL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**17**	**3 140**	**1 098**	**240**	**38**	**82.7**	**3.6**
541	Professional, scientific, & technical services	17	3 140	1 098	240	38	82.7	3.6
5413	Architectural, engineering, & related services	6	1 620	723	151	19	99.9	–
	HAVRE DE GRACE, MD							
54	**Professional, scientific, & technical services**	**13**	**1 999**	**616**	**161**	**38**	**8.3**	**40.6**
541	Professional, scientific, & technical services	13	1 999	616	161	38	8.3	40.6
	HYATTSVILLE, MD							
54	**Professional, scientific, & technical services**	**26**	**9 862**	**3 934**	**962**	**276**	**18.4**	**33.5**
541	Professional, scientific, & technical services	26	9 862	3 934	962	276	18.4	33.5
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
	INDIAN HEAD, MD							
54	**Professional, scientific, & technical services**	**7**	**15 954**	**2 332**	**474**	**51**	**4.5**	**13.0**
541	Professional, scientific, & technical services	7	15 954	2 332	474	51	4.5	13.0
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
54133	Engineering services	2	D	D	D	b	D	D
541330	Engineering services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LA PLATA, MD							
54	**Professional, scientific, & technical services**	**30**	**10 923**	**5 602**	**1 267**	**147**	**22.9**	**26.3**
541	Professional, scientific, & technical services	30	10 923	5 602	1 267	147	22.9	26.3
5411	Legal services	15	4 604	2 272	518	80	26.2	7.2
54111	Offices of lawyers	11	3 529	1 785	416	62	31.5	–
541110	Offices of lawyers	11	3 529	1 785	416	62	31.5	–
5411101	Offices of lawyers (except legal aid societies)	11	3 529	1 785	416	62	31.5	–
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	LAUREL, MD							
54	**Professional, scientific, & technical services**	**86**	**110 527**	**37 641**	**8 674**	**1 076**	**20.3**	**4.0**
541	Professional, scientific, & technical services	86	110 527	37 641	8 674	1 076	20.3	4.0
5411	Legal services	19	6 842	1 946	445	62	28.6	4.5
54111	Offices of lawyers	16	5 556	1 422	350	49	35.2	5.5
541110	Offices of lawyers	16	5 556	1 422	350	49	35.2	5.5
5411101	Offices of lawyers (except legal aid societies)	16	5 556	1 422	350	49	35.2	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	5 384	2 970	952	325	10.5	15.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	5 384	2 970	952	325	10.5	15.5
541213	Tax return preparation services	2	D	D	D	e	D	D
541219	Other accounting services	4	2 616	1 154	413	51	13.8	32.0
5413	Architectural, engineering, & related services	11	26 335	5 349	1 232	139	52.8	5.4
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
5414	Specialized design services	5	D	D	D	b	D	D
54143	Graphic design services	3	1 932	570	129	21	D	–
541430	Graphic design services	3	1 932	570	129	21	D	–
5415	Computer systems design & related services	16	16 562	7 143	1 498	109	17.8	.4
54151	Computer systems design & related services	16	16 562	7 143	1 498	109	17.8	.4
541511	Custom computer programming services	7	D	D	D	b	D	D
541512	Computer systems design services	7	8 455	3 061	725	49	23.3	.4
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	13	5 219	2 862	565	74	12.0	7.7
54161	Management consulting services	7	3 524	2 090	376	42	9.7	6.6
5417	Scientific research & development services	3	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	e	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
	MANCHESTER, MD							
54	**Professional, scientific, & technical services**	**4**	**676**	**385**	**90**	**12**	**100.0**	**–**
	MOUNT AIRY, MD *							
54	**Professional, scientific, & technical services**	**18**	**6 574**	**2 553**	**709**	**79**	**29.6**	**16.6**
541	Professional, scientific, & technical services	18	6 574	2 553	709	79	29.6	16.6
5413	Architectural, engineering, & related services	5	1 413	777	188	25	20.8	61.4
	MOUNT AIRY, MD (CARROLL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**14**	**4 466**	**1 825**	**538**	**64**	**37.9**	**24.5**
541	Professional, scientific, & technical services	14	4 466	1 825	538	64	37.9	24.5
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	MOUNT AIRY, MD (FREDERICK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**2 108**	**728**	**171**	**15**	**12.0**	**–**
541	Professional, scientific, & technical services	4	2 108	728	171	15	12.0	–
	MOUNT RAINIER, MD							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
	NEW CARROLLTON, MD							
54	**Professional, scientific, & technical services**	**5**	**2 165**	**276**	**62**	**13**	**95.7**	**–**
541	Professional, scientific, & technical services	5	2 165	276	62	13	95.7	–
	NEW MARKET, MD							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OCEAN CITY, MD							
54	**Professional, scientific, & technical services**	**44**	**12 622**	**5 070**	**915**	**142**	**43.1**	**6.2**
541	Professional, scientific, & technical services	44	12 622	5 070	915	142	43.1	6.2
5411	Legal services	15	5 459	2 959	581	67	25.6	4.0
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 909	1 144	263	49	40.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 909	1 144	263	49	40.3	–
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
54192	Photographic services	5	D	D	D	a	D	D
541921	Photographic studios, portrait	3	D	D	D	a	D	D
	POCOMOKE CITY, MD							
54	**Professional, scientific, & technical services**	**8**	**1 883**	**567**	**141**	**36**	**89.8**	**–**
541	Professional, scientific, & technical services	8	1 883	567	141	36	89.8	–
	POOLESVILLE, MD							
54	**Professional, scientific, & technical services**	**9**	**2 240**	**1 066**	**204**	**28**	**77.1**	**–**
541	Professional, scientific, & technical services	9	2 240	1 066	204	28	77.1	–
	RIVERDALE, MD							
54	**Professional, scientific, & technical services**	**15**	**5 117**	**1 300**	**337**	**81**	**57.8**	**2.6**
541	Professional, scientific, & technical services	15	5 117	1 300	337	81	57.8	2.6
5411	Legal services	5	2 912	738	147	20	58.3	4.6
54111	Offices of lawyers	5	2 912	738	147	20	58.3	4.6
541110	Offices of lawyers	5	2 912	738	147	20	58.3	4.6
5411101	Offices of lawyers (except legal aid societies)	5	2 912	738	147	20	58.3	4.6
	ROCKVILLE, MD							
54	**Professional, scientific, & technical services**	**673**	**1 598 593**	**673 874**	**152 680**	**14 867**	**6.3**	**15.2**
541	Professional, scientific, & technical services	673	1 598 593	673 874	152 680	14 867	6.3	15.2
5411	Legal services	262	109 098	47 443	9 738	1 022	35.7	5.0
54111	Offices of lawyers	240	102 922	44 318	9 065	918	36.1	5.1
541110	Offices of lawyers	240	102 922	44 318	9 065	918	36.1	5.1
5411101	Offices of lawyers (except legal aid societies)	240	102 922	44 318	9 065	918	36.1	5.1
54119	Other legal services	22	6 176	3 125	673	104	29.8	3.8
541191	Title abstract & settlement offices	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	71	37 563	17 774	3 986	368	18.0	38.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	71	37 563	17 774	3 986	368	18.0	38.6
541211	Offices of certified public accountants	54	35 219	16 801	3 776	328	16.4	38.6
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	76	425 560	184 343	43 740	4 392	4.9	1.5
54131	Architectural services	12	9 852	3 837	592	59	33.5	5.1
541310	Architectural services	12	9 852	3 837	592	59	33.5	5.1
54133	Engineering services	58	412 776	179 009	42 804	4 287	4.1	1.4
541330	Engineering services	58	412 776	179 009	42 804	4 287	4.1	1.4
5414	Specialized design services	18	7 477	2 002	472	56	34.6	–
54143	Graphic design services	11	5 631	1 519	381	46	37.4	–
541430	Graphic design services	11	5 631	1 519	381	46	37.4	–
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5415	Computer systems design & related services	122	636 296	261 718	56 747	4 568	1.9	29.3
54151	Computer systems design & related services	122	636 296	261 718	56 747	4 568	1.9	29.3
541511	Custom computer programming services	49	299 246	139 309	28 356	2 064	.9	59.0
541512	Computer systems design services	53	D	D	D	g	D	D
5415121	Computer systems integrators	24	181 616	69 170	14 699	1 240	3.3	3.4
5415122	Computer systems consultants (except systems integrators)	29	D	D	D	f	D	D
541513	Computer facilities management services	11	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	62	90 008	50 059	13 106	1 190	5.4	8.5
54161	Management consulting services	39	26 398	12 193	3 161	229	12.3	11.5
541611	Administrative management & general management consulting service	22	18 496	8 182	1 942	157	6.2	15.5
541612	Human resources & executive search consulting services	8	6 313	3 389	1 088	61	22.5	1.6
5416122	Executive placement services	5	D	D	D	a	D	D
54162	Environmental consulting services	5	D	D	D	b	D	D
541620	Environmental consulting services	5	D	D	D	b	D	D
54169	Other scientific & technical consulting services	18	D	D	D	f	D	D
541690	Other scientific & technical consulting services	18	D	D	D	f	D	D
5417	Scientific research & development services	28	266 596	102 211	23 064	3 044	1.4	8.1
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	9	24 696	9 162	1 945	147	3.9	11.4
5417102	Research & development in the life sciences	14	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	5	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	5	D	D	D	g	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROCKVILLE, MD—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	20	10 694	2 834	743	117	59.4	13.8
54189	Other services related to advertising	9	4 958	870	235	38	63.0	–
541890	Other services related to advertising	9	4 958	870	235	38	63.0	–
5419	Other professional, scientific, & technical services	14	15 301	5 490	1 084	110	32.3	–
54192	Photographic services	5	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	b	D	D
	SALISBURY, MD							
54	**Professional, scientific, & technical services**	**130**	**58 541**	**24 364**	**5 079**	**778**	**38.2**	**10.1**
541	Professional, scientific, & technical services	130	58 541	24 364	5 079	778	38.2	10.1
5411	Legal services	48	16 653	7 345	1 539	221	42.5	8.5
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	10 168	4 380	833	155	23.6	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	10 168	4 380	833	155	23.6	3.6
541211	Offices of certified public accountants	18	D	D	D	c	D	D
5413	Architectural, engineering, & related services	25	17 158	9 830	2 129	266	21.8	2.8
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	8	6 939	509	65	14	99.8	.2
54161	Management consulting services	8	6 939	509	65	14	99.8	.2
541611	Administrative management & general management consulting service	5	D	D	D	a	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
	SEAT PLEASANT, MD							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SYKESVILLE, MD							
54	**Professional, scientific, & technical services**	**7**	**2 610**	**925**	**244**	**71**	**8.0**	**–**
541	Professional, scientific, & technical services	7	2 610	925	244	71	8.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
541213	Tax return preparation services	1	D	D	D	b	D	D
	TAKOMA PARK, MD *							
54	**Professional, scientific, & technical services**	**35**	**10 345**	**4 398**	**903**	**264**	**46.8**	**10.4**
541	Professional, scientific, & technical services	35	10 345	4 398	903	264	46.8	10.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 331	1 046	220	169	5.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 331	1 046	220	169	5.4	–
5413	Architectural, engineering, & related services	6	2 810	985	187	26	45.4	–
5414	Specialized design services	7	1 829	558	126	19	64.1	2.6
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
	TAKOMA PARK, MD (MONTGOMERY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**30**	**9 254**	**4 185**	**862**	**252**	**46.7**	**9.3**
541	Professional, scientific, & technical services	30	9 254	4 185	862	252	46.7	9.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	6	2 810	985	187	26	45.4	–
5414	Specialized design services	7	1 829	558	126	19	64.1	2.6
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
	TAKOMA PARK, MD (PRINCE GEORGE'S COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**1 091**	**213**	**41**	**12**	**47.9**	**19.7**
541	Professional, scientific, & technical services	5	1 091	213	41	12	47.9	19.7
	TANEYTOWN, MD							
54	**Professional, scientific, & technical services**	**4**	**219**	**100**	**22**	**8**	**28.3**	**.9**
	THURMONT, MD							
54	**Professional, scientific, & technical services**	**9**	**2 339**	**730**	**154**	**31**	**34.1**	**21.7**
541	Professional, scientific, & technical services	9	2 339	730	154	31	34.1	21.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WALKERSVILLE, MD							
54	**Professional, scientific, & technical services**	**3**	**221**	**38**	**12**	**6**	**100.0**	**–**
	WESTMINSTER, MD							
54	**Professional, scientific, & technical services**	**77**	**23 135**	**9 819**	**2 281**	**348**	**39.5**	**5.4**
541	Professional, scientific, & technical services	77	23 135	9 819	2 281	348	39.5	5.4
5411	Legal services	37	10 054	4 069	801	131	36.3	9.9
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 724	1 660	459	75	53.4	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 724	1 660	459	75	53.4	5.5
5413	Architectural, engineering, & related services	10	4 058	2 426	638	75	27.6	–
	BALANCE OF ALLEGANY COUNTY, MD							
54	**Professional, scientific, & technical services**	**20**	**4 260**	**1 780**	**381**	**75**	**81.4**	**1.7**
541	Professional, scientific, & technical services	20	4 260	1 780	381	75	81.4	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
	BALANCE OF ANNE ARUNDEL COUNTY, MD							
54	**Professional, scientific, & technical services**	**951**	**771 698**	**271 466**	**61 412**	**6 891**	**18.0**	**9.1**
541	Professional, scientific, & technical services	951	771 698	271 466	61 412	6 891	18.0	9.1
5411	Legal services	179	70 886	22 881	5 161	681	20.9	2.7
54111	Offices of lawyers	138	39 760	15 342	3 456	446	30.6	4.1
541110	Offices of lawyers	138	39 760	15 342	3 456	446	30.6	4.1
5411101	Offices of lawyers (except legal aid societies)	138	39 760	15 342	3 456	446	30.6	4.1
54119	Other legal services	41	31 126	7 539	1 705	235	8.5	.9
541191	Title abstract & settlement offices	38	30 738	7 411	1 678	230	8.4	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	150	57 105	24 726	5 735	924	21.1	51.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	150	57 105	24 726	5 735	924	21.1	51.4
541211	Offices of certified public accountants	86	45 142	18 480	4 147	391	17.9	61.3
541213	Tax return preparation services	17	D	D	D	e	D	D
541219	Other accounting services	45	D	D	D	c	D	D
5413	Architectural, engineering, & related services	163	141 063	57 752	13 210	1 320	21.5	6.8
54131	Architectural services	20	11 326	4 717	1 019	105	16.5	.6
541310	Architectural services	20	11 326	4 717	1 019	105	16.5	.6
54133	Engineering services	121	121 903	49 287	11 597	1 114	22.1	7.6
541330	Engineering services	121	121 903	49 287	11 597	1 114	22.1	7.6
54137	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
5414	Specialized design services	47	20 498	5 155	1 229	189	29.2	6.5
54141	Interior design services	13	D	D	D	b	D	D
541410	Interior design services	13	D	D	D	b	D	D
54143	Graphic design services	27	11 079	3 406	799	116	21.6	2.0
541430	Graphic design services	27	11 079	3 406	799	116	21.6	2.0
5414301	Graphic design services (except commercial art & medical artists)	21	7 852	2 039	462	68	25.4	2.8
5414302	Commercial art	6	3 227	1 367	337	48	12.6	–
5415	Computer systems design & related services	159	272 181	97 108	22 471	1 894	8.9	3.7
54151	Computer systems design & related services	159	272 181	97 108	22 471	1 894	8.9	3.7
541511	Custom computer programming services	58	35 120	18 930	3 949	348	12.8	12.9
541512	Computer systems design services	85	232 750	76 350	17 637	1 439	7.7	2.2
5415121	Computer systems integrators	28	116 573	35 996	9 323	681	3.3	3.0
5415122	Computer systems consultants (except systems integrators)	57	116 177	40 354	8 314	758	12.1	1.4
5416	Management, scientific, & technical consulting services	144	83 294	39 050	8 213	648	30.5	5.2
54161	Management consulting services	117	60 165	28 126	6 217	411	24.8	7.1
541611	Administrative management & general management consulting service	52	25 410	14 668	2 945	139	18.2	15.4
541612	Human resources & executive search consulting services	18	3 999	1 518	284	34	60.6	4.4
541613	Marketing consulting services	27	9 615	4 620	917	100	37.5	2.1
541614	Process, physical distribution, & logistics consulting services	10	D	D	D	c	D	D
541618	Other management consulting services	10	D	D	D	b	D	D
54162	Environmental consulting services	12	19 150	9 150	1 847	217	36.9	–
541620	Environmental consulting services	12	19 150	9 150	1 847	217	36.9	–
54169	Other scientific & technical consulting services	15	3 979	1 774	149	20	86.9	.1
541690	Other scientific & technical consulting services	15	3 979	1 774	149	20	86.9	.1
5417	Scientific research & development services	20	20 507	9 718	2 264	219	25.1	.1
54171	R&D in the physical, engineering, & life sciences	20	20 507	9 718	2 264	219	25.1	.1
541710	R&D in the physical, engineering, & life sciences	20	20 507	9 718	2 264	219	25.1	.1
5418	Advertising & related services	56	88 877	9 384	2 147	785	21.5	1.7
54185	Display advertising	3	D	D	D	f	D	D
541850	Display advertising	3	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	2	D	D	D	f	D	D
54189	Other services related to advertising	18	D	D	D	b	D	D
541890	Other services related to advertising	18	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	6	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ANNE ARUNDEL COUNTY, MD—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	33	17 287	5 692	982	231	10.4	70.4
54192	Photographic services	23	D	D	D	c	D	D
541921	Photographic studios, portrait	19	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	b	D	D
	BALANCE OF BALTIMORE COUNTY, MD							
54	**Professional, scientific, & technical services**	**2 132**	**1 708 166**	**682 115**	**156 844**	**17 132**	**19.8**	**9.4**
541	Professional, scientific, & technical services	2 132	1 708 166	682 115	156 844	17 132	19.8	9.4
5411	Legal services	579	248 074	94 205	19 424	2 445	31.3	5.9
54111	Offices of lawyers	518	214 511	79 677	16 261	2 012	33.6	6.1
541110	Offices of lawyers	518	214 511	79 677	16 261	2 012	33.6	6.1
5411101	Offices of lawyers (except legal aid societies)	518	214 511	79 677	16 261	2 012	33.6	6.1
54119	Other legal services	61	33 563	14 528	3 163	433	17.1	4.6
541191	Title abstract & settlement offices	56	32 510	14 074	3 060	389	16.4	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	436	247 455	105 271	23 581	3 418	16.9	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	436	247 455	105 271	23 581	3 418	16.9	10.2
541211	Offices of certified public accountants	275	129 692	64 040	13 893	1 557	25.4	5.6
541213	Tax return preparation services	31	4 768	2 307	936	669	19.2	2.7
541214	Payroll services	19	D	D	D	f	D	D
541219	Other accounting services	111	D	D	D	f	D	D
5413	Architectural, engineering, & related services	286	519 774	219 392	54 091	4 872	14.9	3.2
54131	Architectural services	34	14 122	5 858	1 261	155	31.8	4.0
541310	Architectural services	34	14 122	5 858	1 261	155	31.8	4.0
54133	Engineering services	192	484 314	204 496	50 832	4 419	12.8	3.1
541330	Engineering services	192	484 314	204 496	50 832	4 419	12.8	3.1
54135	Building inspection services	16	5 222	1 091	180	38	85.7	.8
541350	Building inspection services	16	5 222	1 091	180	38	85.7	.8
54137	Surveying & mapping (except geophysical) services	21	4 744	2 537	555	84	47.0	1.5
541370	Surveying & mapping (except geophysical) services	21	4 744	2 537	555	84	47.0	1.5
54138	Testing laboratories	15	7 943	4 112	1 020	135	20.8	14.8
541380	Testing laboratories	15	7 943	4 112	1 020	135	20.8	14.8
5414	Specialized design services	96	38 223	9 046	2 074	332	52.8	4.4
54141	Interior design services	42	19 325	3 555	816	156	50.4	7.1
541410	Interior design services	42	19 325	3 555	816	156	50.4	7.1
54143	Graphic design services	50	D	D	D	c	D	D
541430	Graphic design services	50	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	44	D	D	D	c	D	D
5415	Computer systems design & related services	236	301 234	132 486	30 525	2 574	10.4	17.5
54151	Computer systems design & related services	236	301 234	132 486	30 525	2 574	10.4	17.5
541511	Custom computer programming services	99	130 932	66 658	14 687	1 139	5.2	19.8
541512	Computer systems design services	111	152 533	57 886	14 050	1 283	15.1	15.6
5415121	Computer systems integrators	48	117 491	41 248	10 161	907	8.4	9.1
5415122	Computer systems consultants (except systems integrators)	63	35 042	16 638	3 889	376	37.8	37.3
541519	Other computer related services	23	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	265	154 582	59 826	13 027	1 407	31.0	24.3
54161	Management consulting services	198	92 090	36 648	7 896	872	44.1	13.2
541611	Administrative management & general management consulting service	92	38 457	15 123	3 190	340	56.5	5.4
541612	Human resources & executive search consulting services	53	25 654	12 320	2 562	278	45.3	6.7
5416122	Executive placement services	25	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	25	6 510	2 953	661	108	53.3	11.5
541613	Marketing consulting services	38	17 292	4 055	848	152	37.6	47.1
541614	Process, physical distribution, & logistics consulting services	10	9 143	4 369	1 031	83	7.7	–
54162	Environmental consulting services	24	D	D	D	e	D	D
541620	Environmental consulting services	24	D	D	D	e	D	D
54169	Other scientific & technical consulting services	43	D	D	D	c	D	D
541690	Other scientific & technical consulting services	43	D	D	D	c	D	D
5417	Scientific research & development services	23	31 054	8 157	1 939	200	7.0	20.1
54171	R&D in the physical, engineering, & life sciences	20	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	20	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	3	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	3	D	D	D	b	D	D
5418	Advertising & related services	135	129 094	38 569	8 184	1 235	25.8	3.5
54181	Advertising agencies	51	22 470	10 710	1 984	358	30.1	6.2
541810	Advertising agencies	51	22 470	10 710	1 984	358	30.1	6.2
54182	Public relations agencies	12	5 060	1 532	305	40	57.0	5.4
541820	Public relations agencies	12	5 060	1 532	305	40	57.0	5.4
54186	Direct mail advertising	17	59 720	17 096	3 873	557	25.1	–
541860	Direct mail advertising	17	59 720	17 096	3 873	557	25.1	–
54189	Other services related to advertising	38	D	D	D	c	D	D
541890	Other services related to advertising	38	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	22	25 148	4 796	1 057	144	21.9	4.8
5418903	Sign painting & lettering shop	13	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BALTIMORE COUNTY, MD—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	76	38 676	15 163	3 999	649	16.3	4.9
54191	Marketing research & public opinion polling	14	27 200	12 147	3 231	439	5.7	1.5
541910	Marketing research & public opinion polling	14	27 200	12 147	3 231	439	5.7	1.5
54192	Photographic services	50	8 847	2 490	639	165	46.1	1.4
541921	Photographic studios, portrait	43	7 708	2 090	574	151	47.5	1.6
	BALANCE OF CALVERT COUNTY, MD							
54	**Professional, scientific, & technical services**	**99**	**37 585**	**16 596**	**3 723**	**494**	**36.7**	**3.8**
541	Professional, scientific, & technical services	99	37 585	16 596	3 723	494	36.7	3.8
5411	Legal services	27	7 218	2 433	419	76	43.2	4.3
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	6 134	3 504	710	88	22.3	2.9
5415	Computer systems design & related services	11	D	D	D	b	D	D
54151	Computer systems design & related services	11	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	c	D	D
54186	Direct mail advertising	4	D	D	D	c	D	D
541860	Direct mail advertising	4	D	D	D	c	D	D
	BALANCE OF CAROLINE COUNTY, MD							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CARROLL COUNTY, MD							
54	**Professional, scientific, & technical services**	**166**	**33 182**	**13 385**	**2 972**	**532**	**56.9**	**7.4**
541	Professional, scientific, & technical services	166	33 182	13 385	2 972	532	56.9	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	4 229	1 789	492	99	52.8	17.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	4 229	1 789	492	99	52.8	17.1
541219	Other accounting services	18	2 573	1 285	377	60	38.4	13.3
5413	Architectural, engineering, & related services	30	D	D	D	c	D	D
5415	Computer systems design & related services	37	5 436	2 386	383	38	70.9	8.0
54151	Computer systems design & related services	37	5 436	2 386	383	38	70.9	8.0
5416	Management, scientific, & technical consulting services	26	D	D	D	b	D	D
54161	Management consulting services	23	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
	BALANCE OF CECIL COUNTY, MD							
54	**Professional, scientific, & technical services**	**48**	**11 770**	**3 626**	**690**	**126**	**69.8**	**4.7**
541	Professional, scientific, & technical services	48	11 770	3 626	690	126	69.8	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 646	450	87	46	94.1	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 646	450	87	46	94.1	2.6
541219	Other accounting services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	D	D	D	b	D	D
	BALANCE OF CHARLES COUNTY, MD							
54	**Professional, scientific, & technical services**	**108**	**65 029**	**25 099**	**5 576**	**795**	**20.2**	**6.0**
541	Professional, scientific, & technical services	108	65 029	25 099	5 576	795	20.2	6.0
5411	Legal services	23	6 754	3 094	671	90	37.1	3.8
54111	Offices of lawyers	20	5 987	2 799	615	80	39.5	4.3
541110	Offices of lawyers	20	5 987	2 799	615	80	39.5	4.3
5411101	Offices of lawyers (except legal aid societies)	20	5 987	2 799	615	80	39.5	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	3 737	1 673	411	79	49.2	15.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	3 737	1 673	411	79	49.2	15.7
5413	Architectural, engineering, & related services	20	D	D	D	c	D	D
54133	Engineering services	10	D	D	D	b	D	D
541330	Engineering services	10	D	D	D	b	D	D
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5415	Computer systems design & related services	15	D	D	D	c	D	D
54151	Computer systems design & related services	15	D	D	D	c	D	D
541512	Computer systems design services	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	14	10 490	3 108	644	90	23.4	1.7
54161	Management consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	9	5 290	1 457	324	62	31.4	2.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF DORCHESTER COUNTY, MD							
54	**Professional, scientific, & technical services**	**12**	**1 082**	**597**	**101**	**23**	**50.1**	**15.7**
541	Professional, scientific, & technical services	12	1 082	597	101	23	50.1	15.7
	BALANCE OF FREDERICK COUNTY, MD							
54	**Professional, scientific, & technical services**	**172**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	172	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	42	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	9	4 019	1 645	316	42	23.7	4.0
541370	Surveying & mapping (except geophysical) services	9	4 019	1 645	316	42	23.7	4.0
5415	Computer systems design & related services	47	D	D	D	c	D	D
54151	Computer systems design & related services	47	D	D	D	c	D	D
541512	Computer systems design services	27	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	33	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	c	D	D
54191	Marketing research & public opinion polling	3	D	D	D	c	D	D
541910	Marketing research & public opinion polling	3	D	D	D	c	D	D
	BALANCE OF GARRETT COUNTY, MD							
54	**Professional, scientific, & technical services**	**36**	**7 611**	**3 172**	**632**	**151**	**65.4**	**2.3**
541	Professional, scientific, & technical services	36	7 611	3 172	632	151	65.4	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 811	707	165	29	58.1	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 811	707	165	29	58.1	1.6
5413	Architectural, engineering, & related services	10	2 688	1 194	257	69	80.5	–
	BALANCE OF HARFORD COUNTY, MD							
54	**Professional, scientific, & technical services**	**211**	**132 408**	**53 763**	**12 383**	**1 448**	**21.1**	**5.1**
541	Professional, scientific, & technical services	211	132 408	53 763	12 383	1 448	21.1	5.1
5411	Legal services	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	3 027	1 098	298	100	62.1	25.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	3 027	1 098	298	100	62.1	25.6
5413	Architectural, engineering, & related services	54	D	D	D	f	D	D
54133	Engineering services	32	D	D	D	e	D	D
541330	Engineering services	32	D	D	D	e	D	D
54138	Testing laboratories	7	D	D	D	c	D	D
541380	Testing laboratories	7	D	D	D	c	D	D
5415	Computer systems design & related services	37	D	D	D	c	D	D
54151	Computer systems design & related services	37	D	D	D	c	D	D
541512	Computer systems design services	15	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	12	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	32	D	D	D	c	D	D
54161	Management consulting services	19	D	D	D	b	D	D
54162	Environmental consulting services	5	D	D	D	b	D	D
541620	Environmental consulting services	5	D	D	D	b	D	D
5417	Scientific research & development services	8	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	8	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	8	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	8	D	D	D	e	D	D
5418	Advertising & related services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF HOWARD COUNTY, MD							
54	**Professional, scientific, & technical services**	**1 050**	**1 950 287**	**772 090**	**178 080**	**15 883**	**11.3**	**5.1**
541	Professional, scientific, & technical services	1 050	1 950 287	772 090	178 080	15 883	11.3	5.1
5411	Legal services	152	51 633	21 317	4 939	550	33.7	9.0
54111	Offices of lawyers	126	40 084	15 942	3 641	402	41.2	10.6
541110	Offices of lawyers	126	40 084	15 942	3 641	402	41.2	10.6
5411101	Offices of lawyers (except legal aid societies)	126	40 084	15 942	3 641	402	41.2	10.6
54119	Other legal services	26	11 549	5 375	1 298	148	7.6	3.6
541191	Title abstract & settlement offices	26	11 549	5 375	1 298	148	7.6	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	115	43 319	17 517	4 194	617	26.7	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	115	43 319	17 517	4 194	617	26.7	4.3
541211	Offices of certified public accountants	69	19 503	8 389	1 976	257	40.7	5.1
541213	Tax return preparation services	8	1 485	516	189	69	22.0	7.1
541219	Other accounting services	31	D	D	D	b	D	D
5413	Architectural, engineering, & related services	190	876 088	316 683	76 403	6 510	5.4	2.3
54131	Architectural services	33	13 866	5 865	1 190	125	36.9	12.5
541310	Architectural services	33	13 866	5 865	1 190	125	36.9	12.5
54133	Engineering services	131	841 642	301 329	72 928	6 039	4.7	1.8
541330	Engineering services	131	841 642	301 329	72 928	6 039	4.7	1.8
54135	Building inspection services	8	D	D	D	b	D	D
541350	Building inspection services	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	5	2 361	1 329	329	44	67.5	–
541370	Surveying & mapping (except geophysical) services	5	2 361	1 329	329	44	67.5	–
54138	Testing laboratories	11	16 301	7 412	1 787	281	5.4	17.1
541380	Testing laboratories	11	16 301	7 412	1 787	281	5.4	17.1
5414	Specialized design services	38	10 047	2 894	567	96	42.4	8.0
54143	Graphic design services	30	8 511	2 550	491	84	34.5	6.9
541430	Graphic design services	30	8 511	2 550	491	84	34.5	6.9
5414301	Graphic design services (except commercial art & medical artists)	28	D	D	D	b	D	D
5415	Computer systems design & related services	265	486 087	224 613	50 503	3 936	9.4	8.1
54151	Computer systems design & related services	265	486 087	224 613	50 503	3 936	9.4	8.1
541511	Custom computer programming services	104	166 334	87 085	19 239	1 384	6.9	7.0
541512	Computer systems design services	128	264 321	112 312	25 595	1 967	10.7	10.4
5415121	Computer systems integrators	46	208 307	81 458	18 882	1 530	7.4	10.8
5415122	Computer systems consultants (except systems integrators)	82	56 014	30 854	6 713	437	23.1	8.8
541519	Other computer related services	30	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	177	169 008	79 707	16 520	1 614	28.9	9.6
54161	Management consulting services	139	136 470	67 367	13 695	1 351	32.0	3.5
541611	Administrative management & general management consulting service	59	39 600	17 671	3 495	451	43.2	1.5
541612	Human resources & executive search consulting services	41	24 041	10 815	2 424	197	21.9	3.8
5416122	Executive placement services	17	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	22	7 168	3 101	602	47	40.7	3.8
541613	Marketing consulting services	23	8 448	3 223	553	58	31.8	38.6
541614	Process, physical distribution, & logistics consulting services	8	57 823	31 520	6 162	573	31.4	–
541618	Other management consulting services	8	6 558	4 138	1 061	72	7.2	–
54162	Environmental consulting services	12	27 401	10 221	2 370	217	7.3	41.7
541620	Environmental consulting services	12	27 401	10 221	2 370	217	7.3	41.7
54169	Other scientific & technical consulting services	26	5 137	2 119	455	46	60.2	–
541690	Other scientific & technical consulting services	26	5 137	2 119	455	46	60.2	–
5417	Scientific research & development services	37	111 387	43 513	9 643	847	28.6	6.9
54171	R&D in the physical, engineering, & life sciences	36	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	36	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	24	92 785	29 902	7 092	631	30.7	5.0
5417102	Research & development in the life sciences	12	D	D	D	c	D	D
5418	Advertising & related services	42	100 327	25 871	5 702	734	10.0	6.1
54181	Advertising agencies	19	12 052	4 572	1 001	101	22.9	.3
541810	Advertising agencies	19	12 052	4 572	1 001	101	22.9	.3
54186	Direct mail advertising	8	75 262	16 793	3 692	500	3.8	.8
541860	Direct mail advertising	8	75 262	16 793	3 692	500	3.8	.8
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	34	102 391	39 975	9 609	979	2.8	1.7
54191	Marketing research & public opinion polling	11	D	D	D	f	D	D
541910	Marketing research & public opinion polling	11	D	D	D	f	D	D
54192	Photographic services	20	D	D	D	c	D	D
541921	Photographic studios, portrait	18	D	D	D	c	D	D
	BALANCE OF KENT COUNTY, MD							
54	**Professional, scientific, & technical services**	**12**	**4 262**	**1 371**	**322**	**54**	**20.4**	**36.7**
541	Professional, scientific, & technical services	12	4 262	1 371	322	54	20.4	36.7
5418	Advertising & related services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MONTGOMERY COUNTY, MD							
54	**Professional, scientific, & technical services**	**3 307**	**3 186 122**	**1 306 117**	**292 742**	**27 190**	**18.9**	**6.5**
541	Professional, scientific, & technical services	3 307	3 186 122	1 306 117	292 742	27 190	18.9	6.5
5411	Legal services	428	247 802	110 306	21 431	2 359	28.1	5.5
54111	Offices of lawyers	390	228 923	102 831	19 724	2 126	27.1	5.6
541110	Offices of lawyers	390	228 923	102 831	19 724	2 126	27.1	5.6
5411101	Offices of lawyers (except legal aid societies)	390	228 923	102 831	19 724	2 126	27.1	5.6
54119	Other legal services	38	18 879	7 475	1 707	233	40.0	3.8
541191	Title abstract & settlement offices	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	480	D	D	D	h	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	480	D	D	D	h	D	D
541211	Offices of certified public accountants	315	D	D	D	g	D	D
541213	Tax return preparation services	29	D	D	D	e	D	D
541214	Payroll services	22	D	D	D	g	D	D
541219	Other accounting services	114	30 771	13 438	2 988	484	47.2	20.1
5413	Architectural, engineering, & related services	461	D	D	D	h	D	D
54131	Architectural services	112	D	D	D	f	D	D
541310	Architectural services	112	D	D	D	f	D	D
54133	Engineering services	298	D	D	D	h	D	D
541330	Engineering services	298	D	D	D	h	D	D
54135	Building inspection services	23	D	D	D	b	D	D
541350	Building inspection services	23	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	10	2 572	1 053	235	43	33.0	21.5
541370	Surveying & mapping (except geophysical) services	10	2 572	1 053	235	43	33.0	21.5
54138	Testing laboratories	16	49 069	21 426	7 108	568	6.2	4.9
541380	Testing laboratories	16	49 069	21 426	7 108	568	6.2	4.9
5414	Specialized design services	172	D	D	D	f	D	D
54141	Interior design services	59	D	D	D	c	D	D
541410	Interior design services	59	D	D	D	c	D	D
54143	Graphic design services	105	D	D	D	e	D	D
541430	Graphic design services	105	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists)	96	D	D	D	e	D	D
5414302	Commercial art	9	D	D	D	b	D	D
5415	Computer systems design & related services	698	1 072 173	407 488	92 925	6 979	13.1	4.8
54151	Computer systems design & related services	698	1 072 173	407 488	92 925	6 979	13.1	4.8
541511	Custom computer programming services	287	D	D	D	h	D	D
541512	Computer systems design services	329	D	D	D	h	D	D
5415121	Computer systems integrators	101	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	228	D	D	D	g	D	D
541519	Other computer related services	68	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	709	623 453	254 311	57 306	5 040	22.6	8.4
54161	Management consulting services	493	421 861	177 356	40 175	3 549	25.9	4.1
541611	Administrative management & general management consulting service	248	257 416	119 076	27 726	2 333	23.0	4.5
541612	Human resources & executive search consulting services	107	59 319	27 675	5 702	544	34.4	4.7
5416122	Executive placement services	47	36 710	18 571	3 843	374	25.1	6.2
5416123	Human resources & personnel management consulting	57	20 486	7 999	1 648	158	53.6	2.3
541613	Marketing consulting services	99	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	17	19 025	5 083	981	87	9.2	7.7
541618	Other management consulting services	22	D	D	D	e	D	D
54162	Environmental consulting services	44	37 073	16 679	4 293	296	17.3	1.8
541620	Environmental consulting services	44	37 073	16 679	4 293	296	17.3	1.8
54169	Other scientific & technical consulting services	172	164 519	60 276	12 838	1 195	15.1	20.9
541690	Other scientific & technical consulting services	172	164 519	60 276	12 838	1 195	15.1	20.9
5417	Scientific research & development services	101	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	73	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	73	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	31	57 013	19 220	4 308	408	4.3	9.9
5417102	Research & development in the life sciences	42	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	28	D	D	D	f	D	D
541720	R&D in the social sciences & humanities	28	D	D	D	f	D	D
5418	Advertising & related services	171	136 330	41 990	9 399	1 071	29.7	2.8
54181	Advertising agencies	50	D	D	D	e	D	D
541810	Advertising agencies	50	D	D	D	e	D	D
54182	Public relations agencies	45	D	D	D	b	D	D
541820	Public relations agencies	45	D	D	D	b	D	D
54186	Direct mail advertising	19	D	D	D	e	D	D
541860	Direct mail advertising	19	D	D	D	e	D	D
54189	Other services related to advertising	41	D	D	D	c	D	D
541890	Other services related to advertising	41	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	26	D	D	D	c	D	D
5418903	Sign painting & lettering shop	10	1 350	258	43	21	60.1	39.9
5419	Other professional, scientific, & technical services	87	D	D	D	f	D	D
54191	Marketing research & public opinion polling	29	D	D	D	e	D	D
541910	Marketing research & public opinion polling	29	D	D	D	e	D	D
54192	Photographic services	44	D	D	D	c	D	D
541921	Photographic studios, portrait	32	D	D	D	c	D	D
541922	Commercial photography	12	3 061	1 014	202	29	45.2	5.3
54193	Translation & interpretation services	7	D	D	D	c	D	D
541930	Translation & interpretation services	7	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF PRINCE GEORGE'S COUNTY, MD							
54	**Professional, scientific, & technical services**	**915**	**1 640 847**	**698 345**	**164 483**	**16 155**	**11.3**	**14.3**
541	Professional, scientific, & technical services	915	1 640 847	698 345	164 483	16 155	11.3	14.3
5411	Legal services	215	90 815	33 201	7 274	948	31.1	5.4
54111	Offices of lawyers	177	D	D	D	f	D	D
541110	Offices of lawyers	177	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	177	D	D	D	f	D	D
54119	Other legal services	38	D	D	D	c	D	D
541191	Title abstract & settlement offices	34	D	D	D	c	D	D
541199	All other legal services	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	133	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	133	D	D	D	f	D	D
541211	Offices of certified public accountants	67	D	D	D	e	D	D
541213	Tax return preparation services	24	D	D	D	e	D	D
541219	Other accounting services	35	D	D	D	c	D	D
5413	Architectural, engineering, & related services	143	D	D	D	h	D	D
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	114	D	D	D	h	D	D
541330	Engineering services	114	D	D	D	h	D	D
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
54138	Testing laboratories	8	D	D	D	e	D	D
541380	Testing laboratories	8	D	D	D	e	D	D
5414	Specialized design services	30	D	D	D	b	D	D
54143	Graphic design services	22	D	D	D	b	D	D
541430	Graphic design services	22	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	18	6 303	2 011	419	64	21.2	1.1
5415	Computer systems design & related services	203	901 819	393 762	98 573	8 603	6.5	19.9
54151	Computer systems design & related services	203	901 819	393 762	98 573	8 603	6.5	19.9
541511	Custom computer programming services	67	D	D	D	g	D	D
541512	Computer systems design services	98	D	D	D	h	D	D
5415121	Computer systems integrators	50	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	48	D	D	D	g	D	D
541513	Computer facilities management services	16	D	D	D	g	D	D
541519	Other computer related services	22	18 596	6 930	1 570	94	69.4	10.0
5416	Management, scientific, & technical consulting services	103	D	D	D	f	D	D
54161	Management consulting services	77	D	D	D	f	D	D
541611	Administrative management & general management consulting service	44	D	D	D	e	D	D
541612	Human resources & executive search consulting services	16	D	D	D	b	D	D
541618	Other management consulting services	4	D	D	D	c	D	D
54162	Environmental consulting services	13	10 834	5 918	1 243	95	13.1	1.4
541620	Environmental consulting services	13	10 834	5 918	1 243	95	13.1	1.4
54169	Other scientific & technical consulting services	13	D	D	D	c	D	D
541690	Other scientific & technical consulting services	13	D	D	D	c	D	D
5417	Scientific research & development services	19	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	11	D	D	D	e	D	D
5417102	Research & development in the life sciences	5	D	D	D	e	D	D
5418	Advertising & related services	39	D	D	D	e	D	D
54185	Display advertising	2	D	D	D	b	D	D
541850	Display advertising	2	D	D	D	b	D	D
5418502	Outdoor advertising services	2	D	D	D	b	D	D
54186	Direct mail advertising	13	D	D	D	e	D	D
541860	Direct mail advertising	13	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	30	D	D	D	e	D	D
54191	Marketing research & public opinion polling	3	D	D	D	e	D	D
541910	Marketing research & public opinion polling	3	D	D	D	e	D	D
54192	Photographic services	19	D	D	D	c	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D
541922	Commercial photography	5	D	D	D	b	D	D
	BALANCE OF QUEEN ANNE'S COUNTY, MD							
54	**Professional, scientific, & technical services**	**71**	**20 705**	**8 472**	**1 978**	**291**	**35.4**	**12.0**
541	Professional, scientific, & technical services	71	20 705	8 472	1 978	291	35.4	12.0
5411	Legal services	15	3 259	904	208	38	78.7	–
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 882	501	122	31	57.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 882	501	122	31	57.5	–
5413	Architectural, engineering, & related services	14	4 401	2 343	525	61	13.8	15.3
5416	Management, scientific, & technical consulting services	14	D	D	D	a	D	D
5418	Advertising & related services	5	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ST. MARY'S COUNTY, MD							
54	**Professional, scientific, & technical services**	**166**	**364 843**	**177 521**	**41 203**	**4 226**	**5.9**	**18.3**
541	Professional, scientific, & technical services	166	364 843	177 521	41 203	4 226	5.9	18.3
5411	Legal services	26	6 215	2 552	558	99	51.4	5.0
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	2 663	857	224	74	96.9	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	2 663	857	224	74	96.9	3.1
5413	Architectural, engineering, & related services	67	231 256	115 820	28 122	2 762	1.8	22.7
54133	Engineering services	57	226 811	113 986	27 772	2 711	1.5	22.6
541330	Engineering services	57	226 811	113 986	27 772	2 711	1.5	22.6
54137	Surveying & mapping (except geophysical) services	4	2 803	1 229	249	33	–	41.4
541370	Surveying & mapping (except geophysical) services	4	2 803	1 229	249	33	–	41.4
5415	Computer systems design & related services	34	86 357	37 084	7 355	658	2.7	13.5
54151	Computer systems design & related services	34	86 357	37 084	7 355	658	2.7	13.5
541511	Custom computer programming services	17	D	D	D	e	D	D
541512	Computer systems design services	12	54 493	21 771	3 482	274	3.7	5.3
5415121	Computer systems integrators	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	5	17 221	10 501	2 420	239	–	12.7
54161	Management consulting services	4	D	D	D	c	D	D
541611	Administrative management & general management consulting service	3	D	D	D	c	D	D
5417	Scientific research & development services	4	11 648	5 630	1 355	141	–	–
5418	Advertising & related services	6	9 298	5 055	1 165	251	97.0	.3
	BALANCE OF SOMERSET COUNTY, MD							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
	BALANCE OF TALBOT COUNTY, MD							
54	**Professional, scientific, & technical services**	**32**	**20 748**	**12 302**	**2 727**	**143**	**6.8**	**17.5**
541	Professional, scientific, & technical services	32	20 748	12 302	2 727	143	6.8	17.5
5416	Management, scientific, & technical consulting services	13	19 250	11 797	2 601	116	1.8	18.0
54161	Management consulting services	7	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
	BALANCE OF WASHINGTON COUNTY, MD							
54	**Professional, scientific, & technical services**	**55**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	55	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	1 724	615	140	29	97.1	–
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
541512	Computer systems design services	6	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541922	Commercial photography	1	D	D	D	a	D	D
	BALANCE OF WICOMICO COUNTY, MD							
54	**Professional, scientific, & technical services**	**32**	**15 559**	**3 973**	**949**	**145**	**24.4**	**1.3**
541	Professional, scientific, & technical services	32	15 559	3 973	949	145	24.4	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	a	D	D
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
	BALANCE OF WORCESTER COUNTY, MD							
54	**Professional, scientific, & technical services**	**34**	**5 978**	**1 783**	**326**	**84**	**76.3**	**3.5**
541	Professional, scientific, & technical services	34	5 978	1 783	326	84	76.3	3.5
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MARYLAND

Hampstead is in Baltimore and Carroll Counties.

Mount Airy is in Carroll and Frederick Counties.

Takoma Park is in Montgomery and Prince George's Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

MARYLAND

Baltimore, MD PMSA

- Anne Arundel County, MD
- Baltimore County, MD
- Carroll County, MD
- Harford County, MD
- Howard County, MD
- Queen Anne's County, MD
- Baltimore, MD (IC)

Cumberland, MD—WV MSA

- Allegany County, MD
- Mineral County, WV

Hagerstown, MD PMSA

- Washington County, MD

Philadelphia—Wilmington—Atlantic City, PA—NJ—DE—MD CMSA

Atlantic—Cape May, NJ PMSA

- Atlantic County, NJ
- Cape May County, NJ

Philadelphia, PA—NJ PMSA

- Burlington County, NJ
- Camden County, NJ
- Gloucester County, NJ
- Salem County, NJ
- Bucks County, PA
- Chester County, PA
- Delaware County, PA
- Montgomery County, PA
- Philadelphia County, PA

Vineland—Millville—Bridgeton, NJ PMSA

- Cumberland County, NJ

Wilmington—Newark, DE—MD PMSA

- New Castle County, DE
- Cecil County, MD

Washington, DC—MD—VA—WV PMSA

- District of Columbia, DC
- Calvert County, MD
- Charles County, MD
- Frederick County, MD
- Montgomery County, MD
- Prince George's County, MD
- Arlington County, VA
- Clarke County, VA
- Culpeper County, VA
- Fairfax County, VA
- Fauquier County, VA
- King George County, VA
- Loudoun County, VA
- Prince William County, VA
- Spotsylvania County, VA
- Stafford County, VA
- Warren County, VA
- Alexandria, VA (IC)
- Fairfax, VA (IC)
- Falls Church, VA (IC)
- Fredericksburg, VA (IC)
- Manassas, VA (IC)
- Manassas Park, VA (IC)
- Berkeley County, WV
- Jefferson County, WV

Washington—Baltimore, DC—MD—VA—WV CMSA

Baltimore, MD PMSA

- Anne Arundel County, MD
- Baltimore County, MD
- Carroll County, MD
- Harford County, MD

U.S. Census Bureau, 1997 Economic Census

Washington—Baltimore, DC—MD—VA—WV CMSA—Con.

Baltimore, MD PMSA—Con.

Howard County, MD

Queen Anne's County, MD

Baltimore, MD (IC)

Hagerstown, MD PMSA

Washington County, MD

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC

Calvert County, MD

Charles County, MD

Frederick County, MD

Montgomery County, MD

Prince George's County, MD

Arlington County, VA

Clarke County, VA

Culpeper County, VA

Fairfax County, VA

Fauquier County, VA

Washington—Baltimore, DC—MD—VA—WV CMSA—Con.

Washington, DC—MD—VA—WV PMSA—Con.

King George County, VA

Loudoun County, VA

Prince William County, VA

Spotsylvania County, VA

Stafford County, VA

Warren County, VA

Alexandria, VA (IC)

Fairfax, VA (IC)

Falls Church, VA (IC)

Fredericksburg, VA (IC)

Manassas, VA (IC)

Manassas Park, VA (IC)

Berkeley County, WV

Jefferson County, WV

Wilmington—Newark, DE—MD PMSA

New Castle County, DE

Cecil County, MD

U.S. Census Bureau, 1997 Economic Census

Maine

1997

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU

ECONOMIC CENSUS 1997

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

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required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MAINE							
54	**Professional, scientific, & technical services**	**2 552**	**1 215 623**	**474 779**	**102 608**	**13 747**	**24.6**	**6.3**
541	Professional, scientific, & technical services	2 552	1 215 623	474 779	102 608	13 747	24.6	6.3
5411	Legal services	742	369 509	150 312	30 066	3 918	21.2	2.3
54111	Offices of lawyers	714	360 849	145 881	29 141	3 774	21.4	1.9
541110	Offices of lawyers	714	360 849	145 881	29 141	3 774	21.4	1.9
5411101	Offices of lawyers (except legal aid societies)	714	360 849	145 881	29 141	3 774	21.4	1.9
54119	Other legal services	28	8 660	4 431	925	144	12.1	17.2
541191	Title abstract & settlement offices	23	8 396	4 253	876	136	11.2	17.7
541199	All other legal services	5	264	178	49	8	41.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	463	155 158	71 354	16 304	2 633	26.1	14.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	463	155 158	71 354	16 304	2 633	26.1	14.7
541211	Offices of certified public accountants	199	100 274	48 689	10 690	1 302	23.3	19.1
541213	Tax return preparation services	72	8 826	2 805	1 112	463	54.6	3.7
541214	Payroll services	27	8 953	4 674	1 006	186	17.3	10.2
541219	Other accounting services	165	37 105	15 186	3 496	682	29.1	6.4
5413	Architectural, engineering, & related services	488	315 358	138 254	31 654	3 654	24.1	7.5
54131	Architectural services	83	49 569	21 270	3 948	529	24.8	2.0
541310	Architectural services	83	49 569	21 270	3 948	529	24.8	2.0
54133	Engineering services	259	229 336	100 548	24 120	2 497	23.4	9.4
541330	Engineering services	259	229 336	100 548	24 120	2 497	23.4	9.4
54134	Drafting services	13	1 557	656	147	30	38.5	1.0
541340	Drafting services	13	1 557	656	147	30	38.5	1.0
54135	Building inspection services	8	D	D	D	a	D	D
541350	Building inspection services	8	D	D	D	a	D	D
54136	Geophysical surveying & mapping services	2	D	D	D	a	D	D
541360	Geophysical surveying & mapping services	2	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	101	21 845	10 072	2 202	428	30.5	3.5
541370	Surveying & mapping (except geophysical) services	101	21 845	10 072	2 202	428	30.5	3.5
54138	Testing laboratories	22	11 805	5 250	1 132	151	15.6	.9
541380	Testing laboratories	22	11 805	5 250	1 132	151	15.6	.9
5414	Specialized design services	57	18 659	4 775	996	175	46.8	1.9
54141	Interior design services	24	D	D	D	b	D	D
541410	Interior design services	24	D	D	D	b	D	D
54142	Industrial design services	2	D	D	D	a	D	D
541420	Industrial design services	2	D	D	D	a	D	D
54143	Graphic design services	28	10 715	3 824	800	119	48.7	–
541430	Graphic design services	28	10 715	3 824	800	119	48.7	–
5414301	Graphic design services (except commercial art & medical artists)	25	10 599	3 768	789	114	48.6	–
5414302	Commercial art	3	116	56	11	5	D	–
54149	Other specialized design services	3	94	19	4	3	87.2	12.8
541490	Other specialized design services	3	94	19	4	3	87.2	12.8
5415	Computer systems design & related services	202	78 559	28 921	6 223	742	33.3	8.4
54151	Computer systems design & related services	202	78 559	28 921	6 223	742	33.3	8.4
541511	Custom computer programming services	88	18 851	8 549	1 738	233	35.5	10.8
541512	Computer systems design services	96	52 030	17 083	3 848	406	35.6	8.5
5415121	Computer systems integrators	34	37 147	11 439	2 715	266	26.1	8.9
5415122	Computer systems consultants (except systems integrators)	62	14 883	5 644	1 133	140	59.2	7.5
541513	Computer facilities management services	3	D	D	D	b	D	D
541519	Other computer related services	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	330	86 201	34 617	7 144	914	51.0	6.8
54161	Management consulting services	217	54 855	22 290	4 461	580	49.8	6.2
541611	Administrative management & general management consulting service	107	26 752	11 296	2 248	256	50.7	8.7
541612	Human resources & executive search consulting services	44	15 024	6 460	1 239	184	34.8	4.2
5416121	Actuarial consulting	4	1 373	834	124	6	–	–
5416122	Executive placement services	16	4 658	1 773	397	116	52.9	13.1
5416123	Human resources & personnel management consulting	24	8 993	3 853	718	62	30.7	.2
541613	Marketing consulting services	41	9 660	3 063	637	94	69.7	4.4
541614	Process, physical distribution, & logistics consulting services	8	599	247	35	6	47.4	.7
541618	Other management consulting services	17	2 820	1 224	302	40	53.1	–
54162	Environmental consulting services	52	15 792	6 450	1 599	185	48.8	5.8
541620	Environmental consulting services	52	15 792	6 450	1 599	185	48.8	5.8
54169	Other scientific & technical consulting services	61	15 554	5 877	1 084	149	57.8	10.0
541690	Other scientific & technical consulting services	61	15 554	5 877	1 084	149	57.8	10.0
5417	Scientific research & development services	12	8 890	3 779	773	71	12.2	49.9
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	b	D	D
5417102	Research & development in the life sciences	5	5 510	2 344	565	39	4.2	80.4
54172	Research & development in the social sciences & humanities	3	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	3	D	D	D	a	D	D

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MAINE—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	150	158 570	35 037	7 808	1 211	11.3	2.0
54181	Advertising agencies	60	33 873	13 285	2 972	315	30.9	3.9
541810	Advertising agencies	60	33 873	13 285	2 972	315	30.9	3.9
54182	Public relations agencies	27	7 281	3 384	698	132	28.6	9.4
541820	Public relations agencies	27	7 281	3 384	698	132	28.6	9.4
54183	Media buying services	3	D	D	D	a	D	D
541830	Media buying services	3	D	D	D	a	D	D
54184	Media representatives	9	D	D	D	b	D	D
541840	Media representatives	9	D	D	D	b	D	D
5418401	Radio & television advertising representatives	8	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	a	D	D
54185	Display advertising	2	D	D	D	a	D	D
541850	Display advertising	2	D	D	D	a	D	D
5418501	Display advertising (except outdoor)	2	D	D	D	a	D	D
54186	Direct mail advertising	9	6 204	2 544	486	117	19.1	–
541860	Direct mail advertising	9	6 204	2 544	486	117	19.1	–
54187	Advertising material distribution services	2	D	D	D	a	D	D
541870	Advertising material distribution services	2	D	D	D	a	D	D
54189	Other services related to advertising	38	D	D	D	f	D	D
541890	Other services related to advertising	38	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	13	D	D	D	f	D	D
5418903	Sign painting & lettering shop	21	D	D	D	b	D	D
5418909	All other advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	108	24 719	7 730	1 640	429	24.8	5.8
54191	Marketing research & public opinion polling	16	6 922	2 641	614	155	22.7	9.4
541910	Marketing research & public opinion polling	16	6 922	2 641	614	155	22.7	9.4
54192	Photographic services	76	14 738	4 133	786	229	24.8	5.3
541921	Photographic studios, portrait	53	9 233	2 040	447	170	27.6	2.7
541922	Commercial photography	23	5 505	2 093	339	59	20.0	9.7
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	14	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	14	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	MAINE								
54	**Professional, scientific, & technical services**	**34**	**72 751**	**74 763**	**34 419**	**8 114**	**1 169**	**4.1**	**2.2**
541	Professional, scientific, & technical services	34	72 751	74 763	34 419	8 114	1 169	4.1	2.2
5411	Legal services	13	4 053	3 715	1 945	463	73	8.6	28.2
54111	Offices of lawyers	13	4 053	3 715	1 945	463	73	8.6	28.2
541110	Offices of lawyers	13	4 053	3 715	1 945	463	73	8.6	28.2
5411102	Legal aid societies & similar legal services	13	4 053	3 715	1 945	463	73	8.6	28.2
5417	Scientific research & development services	21	68 698	71 048	32 474	7 651	1 096	3.8	.7
54171	R&D in the physical, engineering, & life sciences	12	64 656	67 278	31 041	7 295	1 016	.1	–
541710	R&D in the physical, engineering, & life sciences	12	64 656	67 278	31 041	7 295	1 016	.1	–
5417101	R&D in the physical & engineering sciences	2	D	D	D	D	b	D	D
5417102	Research & development in the life sciences	10	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	9	4 042	3 770	1 433	356	80	63.7	11.6
541720	R&D in the social sciences & humanities	9	4 042	3 770	1 433	356	80	63.7	11.6

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BANGOR, ME MSA							
54	**Professional, scientific, & technical services**	**213**	**94 730**	**43 259**	**9 218**	**1 235**	**21.1**	**7.2**
541	Professional, scientific, & technical services	213	94 730	43 259	9 218	1 235	21.1	7.2
5411	Legal services	66	37 245	16 113	3 565	435	15.7	2.6
54111	Offices of lawyers	63	D	D	D	e	D	D
541110	Offices of lawyers	63	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	63	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	55	19 731	9 738	1 972	279	33.7	27.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	55	19 731	9 738	1 972	279	33.7	27.1
541211	Offices of certified public accountants	27	12 571	6 500	1 325	159	35.6	35.5
541219	Other accounting services	20	5 150	2 358	436	60	20.3	16.6
5413	Architectural, engineering, & related services	36	26 278	12 562	2 697	354	14.6	1.0
54133	Engineering services	20	12 597	5 738	1 239	138	25.0	.5
541330	Engineering services	20	12 597	5 738	1 239	138	25.0	.5
54137	Surveying & mapping (except geophysical) services	10	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	20	4 983	2 619	583	57	12.0	–
54161	Management consulting services	13	3 829	2 095	472	45	13.6	–
5419	Other professional, scientific, & technical services	8	1 530	282	52	19	11.0	–
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA							
54	**Professional, scientific, & technical services**	**17 935**	**22 955 581**	**9 388 567**	**2 086 758**	**177 449**	**17.1**	**8.7**
541	Professional, scientific, & technical services	17 935	22 955 581	9 388 567	2 086 758	177 449	17.1	8.7
5411	Legal services	4 638	3 859 269	1 437 158	307 171	28 802	20.5	8.4
54111	Offices of lawyers	4 542	D	D	D	k	D	D
541110	Offices of lawyers	4 542	D	D	D	k	D	D
5411101	Offices of lawyers (except legal aid societies)	4 542	D	D	D	k	D	D
54119	Other legal services	96	D	D	D	f	D	D
541191	Title abstract & settlement offices	74	D	D	D	f	D	D
541199	All other legal services	22	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 030	1 735 793	698 163	161 762	20 572	16.4	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 030	1 735 793	698 163	161 762	20 572	16.4	4.7
541211	Offices of certified public accountants	1 211	1 363 012	524 569	119 600	11 969	14.6	2.4
541213	Tax return preparation services	202	41 670	16 837	6 563	3 382	33.4	4.0
541214	Payroll services	72	D	D	D	g	D	D
541219	Other accounting services	545	D	D	D	h	D	D
5413	Architectural, engineering, & related services	2 690	5 026 940	1 860 158	412 958	37 972	16.4	3.7
54131	Architectural services	657	1 134 451	388 706	83 751	7 861	13.4	1.3
541310	Architectural services	657	1 134 451	388 706	83 751	7 861	13.4	1.3
54133	Engineering services	1 633	3 640 014	1 350 135	302 989	26 896	17.0	4.1
541330	Engineering services	1 633	3 640 014	1 350 135	302 989	26 896	17.0	4.1
54134	Drafting services	15	5 046	3 277	761	72	14.9	1.4
541340	Drafting services	15	5 046	3 277	761	72	14.9	1.4
54135	Building inspection services	63	D	D	D	c	D	D
541350	Building inspection services	63	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	182	76 803	44 053	8 714	1 238	24.1	7.3
541370	Surveying & mapping (except geophysical) services	182	76 803	44 053	8 714	1 238	24.1	7.3
54138	Testing laboratories	129	156 595	67 907	15 823	1 752	17.7	7.7
541380	Testing laboratories	129	156 595	67 907	15 823	1 752	17.7	7.7
5414	Specialized design services	678	406 979	120 906	26 621	2 970	28.5	5.0
54141	Interior design services	207	D	D	D	f	D	D
541410	Interior design services	207	D	D	D	f	D	D
54142	Industrial design services	37	37 842	12 791	2 914	298	6.3	.7
541420	Industrial design services	37	37 842	12 791	2 914	298	6.3	.7
54143	Graphic design services	421	D	D	D	g	D	D
541430	Graphic design services	421	D	D	D	g	D	D
5414301	Graphic design services (except commercial art & medical artists)	365	D	D	D	g	D	D
5414302	Commercial art	54	D	D	D	c	D	D
54149	Other specialized design services	13	4 829	1 674	332	83	81.4	3.6
541490	Other specialized design services	13	4 829	1 674	332	83	81.4	3.6
5415	Computer systems design & related services	3 046	4 544 066	2 119 773	463 969	33 823	14.2	12.1
54151	Computer systems design & related services	3 046	4 544 066	2 119 773	463 969	33 823	14.2	12.1
541511	Custom computer programming services	1 408	D	D	D	j	D	D
541512	Computer systems design services	1 295	D	D	D	j	D	D
5415121	Computer systems integrators	393	D	D	D	j	D	D
5415122	Computer systems consultants (except systems integrators)	902	D	D	D	i	D	D
541513	Computer facilities management services	29	D	D	D	g	D	D
541519	Other computer related services	314	D	D	D	g	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	2 788	3 689 614	1 727 436	362 256	23 693	18.8	10.1
54161	Management consulting services	2 236	D	D	D	j	D	D
541611	Administrative management & general management consulting service	1 057	1 884 941	987 972	210 068	11 179	10.6	8.6
541612	Human resources & executive search consulting services	543	502 284	245 617	49 693	3 508	25.3	10.6
5416121	Actuarial consulting	17	D	D	D	c	D	D
5416122	Executive placement services	272	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	254	272 961	117 233	24 942	1 840	23.5	14.8
541613	Marketing consulting services	452	D	D	D	h	D	D
541614	Process, physical distribution, & logistics consulting services	110	D	D	D	f	D	D
541618	Other management consulting services	74	D	D	D	f	D	D
54162	Environmental consulting services	204	D	D	D	g	D	D
541620	Environmental consulting services	204	D	D	D	g	D	D
54169	Other scientific & technical consulting services	348	D	D	D	h	D	D
541690	Other scientific & technical consulting services	348	D	D	D	h	D	D
5417	Scientific research & development services	492	1 662 081	703 459	192 548	12 123	8.6	12.2
54171	R&D in the physical, engineering, & life sciences	447	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	447	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	254	D	D	D	h	D	D
5417102	Research & development in the life sciences	193	D	D	D	i	D	D
54172	Research & development in the social sciences & humanities	45	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	45	D	D	D	h	D	D
5418	Advertising & related services	970	1 647 608	572 640	127 008	12 985	22.2	14.8
54181	Advertising agencies	346	575 356	229 604	49 475	4 478	32.7	22.0
541810	Advertising agencies	346	575 356	229 604	49 475	4 478	32.7	22.0
54182	Public relations agencies	190	224 731	94 653	20 204	2 031	21.2	6.6
541820	Public relations agencies	190	224 731	94 653	20 204	2 031	21.2	6.6
54183	Media buying services	20	D	D	D	c	D	D
541830	Media buying services	20	D	D	D	c	D	D
54184	Media representatives	72	D	D	D	e	D	D
541840	Media representatives	72	D	D	D	e	D	D
5418401	Radio & television advertising representatives	35	25 099	9 157	2 281	255	6.4	16.6
5418402	Publishers' advertising representatives	37	D	D	D	c	D	D
54185	Display advertising	26	D	D	D	f	D	D
541850	Display advertising	26	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	13	D	D	D	e	D	D
5418502	Outdoor advertising services	13	D	D	D	c	D	D
54186	Direct mail advertising	119	403 302	157 745	38 167	4 044	19.1	19.6
541860	Direct mail advertising	119	403 302	157 745	38 167	4 044	19.1	19.6
54189	Other services related to advertising	185	272 863	46 629	9 459	1 185	13.2	2.8
541890	Other services related to advertising	185	272 863	46 629	9 459	1 185	13.2	2.8
5418902	Advertising specialties goods distributor	82	127 736	21 225	4 458	570	17.0	2.1
5418903	Sign painting & lettering shop	71	17 662	4 999	968	186	52.9	7.8
5418909	All other advertising	32	127 465	20 405	4 033	429	4.0	2.8
5419	Other professional, scientific, & technical services	603	383 231	148 874	32 465	4 509	18.9	3.7
54191	Marketing research & public opinion polling	134	D	D	D	g	D	D
541910	Marketing research & public opinion polling	134	D	D	D	g	D	D
54192	Photographic services	375	100 599	26 741	5 450	1 379	33.7	6.8
541921	Photographic studios, portrait	256	63 405	16 524	3 321	1 063	35.1	5.2
541922	Commercial photography	119	37 194	10 217	2 129	316	31.2	9.4
54193	Translation & interpretation services	32	D	D	D	f	D	D
541930	Translation & interpretation services	32	D	D	D	f	D	D
54199	All other professional, scientific, & technical services	62	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	62	D	D	D	c	D	D
	Boston, MA–NH PMSA							
54	**Professional, scientific, & technical services**	**12 711**	**19 390 881**	**7 913 090**	**1 759 017**	**141 512**	**15.1**	**8.5**

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Boston, MA–NH PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	12 711	19 390 881	7 913 090	1 759 017	141 512	15.1	8.5
5411	Legal services	3 196	3 282 718	1 197 610	253 473	22 263	18.1	8.9
54111	Offices of lawyers	3 138	3 228 357	1 180 445	249 994	21 862	18.2	8.6
541110	Offices of lawyers	3 138	3 228 357	1 180 445	249 994	21 862	18.2	8.6
5411101	Offices of lawyers (except legal aid societies)	3 138	3 228 357	1 180 445	249 994	21 862	18.2	8.6
54119	Other legal services	58	54 361	17 165	3 479	401	12.6	27.0
541191	Title abstract & settlement offices	40	28 704	8 308	1 729	196	21.7	6.7
541199	All other legal services	18	25 657	8 857	1 750	205	2.3	49.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 330	1 485 060	583 250	134 574	15 608	13.5	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 330	1 485 060	583 250	134 574	15 608	13.5	4.6
541211	Offices of certified public accountants	820	1 195 537	445 583	102 056	9 778	12.1	2.1
541213	Tax return preparation services	119	D	D	D	g	D	D
541214	Payroll services	48	167 535	80 991	17 971	2 182	2.8	18.1
541219	Other accounting services	343	D	D	D	g	D	D
5413	Architectural, engineering, & related services	1 858	4 436 822	1 579 921	352 381	30 137	12.2	3.2
54131	Architectural services	564	1 092 479	372 737	80 552	7 433	12.1	1.2
541310	Architectural services	564	1 092 479	372 737	80 552	7 433	12.1	1.2
54133	Engineering services	1 083	3 178 808	1 128 148	254 441	20 749	11.9	3.7
541330	Engineering services	1 083	3 178 808	1 128 148	254 441	20 749	11.9	3.7
54134	Drafting services	8	D	D	D	b	D	D
541340	Drafting services	8	D	D	D	b	D	D
54135	Building inspection services	30	7 436	3 537	412	65	35.2	–
541350	Building inspection services	30	7 436	3 537	412	65	35.2	–
54137	Surveying & mapping (except geophysical) services	99	51 493	29 906	5 876	721	20.7	9.1
541370	Surveying & mapping (except geophysical) services	99	51 493	29 906	5 876	721	20.7	9.1
54138	Testing laboratories	64	100 314	41 837	10 217	1 083	16.3	8.6
541380	Testing laboratories	64	100 314	41 837	10 217	1 083	16.3	8.6
5414	Specialized design services	525	340 100	101 271	22 553	2 475	26.1	5.8
54141	Interior design services	163	101 283	24 394	5 432	659	36.4	3.1
541410	Interior design services	163	101 283	24 394	5 432	659	36.4	3.1
54142	Industrial design services	22	30 601	9 521	2 174	227	5.9	.6
541420	Industrial design services	22	30 601	9 521	2 174	227	5.9	.6
54143	Graphic design services	331	204 936	66 346	14 759	1 530	23.2	8.0
541430	Graphic design services	331	204 936	66 346	14 759	1 530	23.2	8.0
5414301	Graphic design services (except commercial art & medical artists)	286	182 665	58 161	12 919	1 345	23.2	8.6
5414302	Commercial art	43	D	D	D	c	D	D
54149	Other specialized design services	9	3 280	1 010	188	59	73.6	5.3
541490	Other specialized design services	9	3 280	1 010	188	59	73.6	5.3
5415	Computer systems design & related services	2 124	3 338 159	1 604 173	346 529	25 464	14.0	13.3
54151	Computer systems design & related services	2 124	3 338 159	1 604 173	346 529	25 464	14.0	13.3
541511	Custom computer programming services	994	1 520 181	764 968	165 023	11 554	14.4	12.3
541512	Computer systems design services	882	1 633 974	760 112	164 674	12 683	13.0	14.4
5415121	Computer systems integrators	251	1 037 870	494 220	108 140	7 696	8.2	17.3
5415122	Computer systems consultants (except systems integrators)	631	596 104	265 892	56 534	4 987	21.4	9.3
541513	Computer facilities management services	21	D	D	D	e	D	D
541519	Other computer related services	227	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	2 123	3 247 532	1 567 630	328 451	19 986	16.8	8.6
54161	Management consulting services	1 730	2 749 531	1 369 112	287 070	16 469	14.5	9.3
541611	Administrative management & general management consulting service	826	1 759 172	939 962	200 393	9 998	9.3	6.5
541612	Human resources & executive search consulting services	424	458 521	224 869	46 043	3 064	22.6	10.2
5416121	Actuarial consulting	14	19 612	10 830	2 065	150	8.1	.3
5416122	Executive placement services	206	179 359	101 622	20 132	1 242	25.1	5.5
5416123	Human resources & personnel management consulting	204	259 550	112 417	23 846	1 672	22.0	14.2
541613	Marketing consulting services	352	357 853	122 030	27 101	2 296	30.1	15.3
541614	Process, physical distribution, & logistics consulting services	77	120 390	59 047	8 311	615	11.7	19.0
541618	Other management consulting services	51	53 595	23 204	5 222	496	21.2	31.3
54162	Environmental consulting services	128	D	D	D	g	D	D
541620	Environmental consulting services	128	D	D	D	g	D	D
54169	Other scientific & technical consulting services	265	D	D	D	g	D	D
541690	Other scientific & technical consulting services	265	D	D	D	g	D	D
5417	Scientific research & development services	377	1 493 526	626 803	176 029	10 784	8.0	11.5
54171	R&D in the physical, engineering, & life sciences	336	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	336	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	177	D	D	D	h	D	D
5417102	Research & development in the life sciences	159	853 652	371 169	114 478	4 879	4.5	13.1
54172	Research & development in the social sciences & humanities	41	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	41	D	D	D	h	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Boston, MA–NH PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	759	1 435 035	519 045	115 781	10 944	21.6	14.9
54181	Advertising agencies	266	532 851	214 821	46 695	4 119	30.6	23.5
541810	Advertising agencies	266	532 851	214 821	46 695	4 119	30.6	23.5
54182	Public relations agencies	172	215 507	91 142	19 464	1 940	20.0	6.8
541820	Public relations agencies	172	215 507	91 142	19 464	1 940	20.0	6.8
54183	Media buying services	17	30 460	15 670	3 404	242	3.8	–
541830	Media buying services	17	30 460	15 670	3 404	242	3.8	–
54184	Media representatives	63	36 494	12 490	2 966	301	21.3	18.1
541840	Media representatives	63	36 494	12 490	2 966	301	21.3	18.1
5418401	Radio & television advertising representatives	31	D	D	D	c	D	D
5418402	Publishers' advertising representatives	32	D	D	D	b	D	D
54185	Display advertising	17	46 718	8 065	1 672	176	5.3	13.2
541850	Display advertising	17	46 718	8 065	1 672	176	5.3	13.2
5418502	Outdoor advertising services	8	D	D	D	c	D	D
54186	Direct mail advertising	90	324 980	134 620	32 935	3 130	20.2	16.5
541860	Direct mail advertising	90	324 980	134 620	32 935	3 130	20.2	16.5
54189	Other services related to advertising	126	D	D	D	g	D	D
541890	Other services related to advertising	126	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	53	103 288	18 029	3 916	457	13.8	1.3
5418903	Sign painting & lettering shop	45	D	D	D	c	D	D
5418909	All other advertising	28	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	419	331 929	133 387	29 246	3 851	17.5	3.4
54191	Marketing research & public opinion polling	111	218 438	97 085	21 494	2 222	13.6	2.4
541910	Marketing research & public opinion polling	111	218 438	97 085	21 494	2 222	13.6	2.4
54192	Photographic services	240	69 856	18 405	3 916	960	32.8	7.3
541921	Photographic studios, portrait	152	39 104	10 136	2 142	699	37.0	4.8
541922	Commercial photography	88	30 752	8 269	1 774	261	27.5	10.4
54193	Translation & interpretation services	25	27 964	11 686	2 507	538	3.6	1.2
541930	Translation & interpretation services	25	27 964	11 686	2 507	538	3.6	1.2
54199	All other professional, scientific, & technical services	43	15 671	6 211	1 329	131	27.4	4.2
541990	All other professional, scientific, & technical services	43	15 671	6 211	1 329	131	27.4	4.2
	Brockton, MA PMSA							
54	**Professional, scientific, & technical services**	**365**	**199 486**	**67 435**	**14 326**	**2 479**	**29.7**	**8.5**
541	Professional, scientific, & technical services	365	199 486	67 435	14 326	2 479	29.7	8.5
5411	Legal services	127	43 272	17 161	3 522	490	32.0	14.5
54111	Offices of lawyers	125	D	D	D	e	D	D
541110	Offices of lawyers	125	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	125	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	13 462	5 275	1 550	464	43.4	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	13 462	5 275	1 550	464	43.4	6.3
541211	Offices of certified public accountants	27	8 294	2 989	728	102	40.3	8.9
541213	Tax return preparation services	7	D	D	D	e	D	D
541219	Other accounting services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	72	43 530	18 608	3 760	481	51.5	6.8
54133	Engineering services	45	25 752	10 096	2 108	237	64.8	11.0
541330	Engineering services	45	25 752	10 096	2 108	237	64.8	11.0
54137	Surveying & mapping (except geophysical) services	10	2 698	1 328	205	56	46.1	.4
541370	Surveying & mapping (except geophysical) services	10	2 698	1 328	205	56	46.1	.4
54138	Testing laboratories	6	11 728	5 848	1 168	141	27.8	–
541380	Testing laboratories	6	11 728	5 848	1 168	141	27.8	–
5414	Specialized design services	9	3 575	1 260	259	32	10.9	–
54143	Graphic design services	4	3 187	1 162	237	17	–	–
541430	Graphic design services	4	3 187	1 162	237	17	–	–
5414301	Graphic design services (except commercial art & medical artists)	4	3 187	1 162	237	17	–	–
5415	Computer systems design & related services	35	D	D	D	b	D	D
54151	Computer systems design & related services	35	D	D	D	b	D	D
541512	Computer systems design services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	18 563	6 872	1 316	171	42.9	5.2
54161	Management consulting services	23	16 738	6 366	1 217	160	36.7	5.7
541612	Human resources & executive search consulting services	6	4 305	1 487	224	31	64.9	.3
5416122	Executive placement services	4	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	15	56 037	10 761	2 477	656	1.6	1.2
54185	Display advertising	2	D	D	D	e	D	D
541850	Display advertising	2	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
54186	Direct mail advertising	2	D	D	D	e	D	D
541860	Direct mail advertising	2	D	D	D	e	D	D
54189	Other services related to advertising	5	1 790	391	86	20	28.9	18.0
541890	Other services related to advertising	5	1 790	391	86	20	28.9	18.0

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Brockton, MA PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	9	2 413	625	112	30	17.2	1.7
541921	Photographic studios, portrait	6	2 130	507	90	24	13.4	1.9
	Fitchburg–Leominster, MA PMSA							
54	**Professional, scientific, & technical services**	**192**	**65 237**	**23 968**	**5 118**	**722**	**48.4**	**6.9**
541	Professional, scientific, & technical services	192	65 237	23 968	5 118	722	48.4	6.9
5411	Legal services	69	16 171	4 950	1 135	198	56.4	4.8
54111	Offices of lawyers	68	D	D	D	c	D	D
541110	Offices of lawyers	68	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	68	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	8 230	3 353	790	126	47.1	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	8 230	3 353	790	126	47.1	10.1
541211	Offices of certified public accountants	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	7 397	3 171	662	89	72.3	.6
5414	Specialized design services	8	D	D	D	b	D	D
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	24	13 493	5 375	1 210	96	45.7	15.2
54151	Computer systems design & related services	24	13 493	5 375	1 210	96	45.7	15.2
541512	Computer systems design services	12	D	D	D	b	D	D
541519	Other computer related services	3	3 613	1 102	91	13	D	53.5
5416	Management, scientific, & technical consulting services	19	13 345	5 433	955	123	21.6	5.7
54161	Management consulting services	12	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	Lawrence, MA–NH PMSA							
54	**Professional, scientific, & technical services**	**894**	**554 805**	**208 137**	**47 796**	**5 199**	**32.5**	**10.0**
541	Professional, scientific, & technical services	894	554 805	208 137	47 796	5 199	32.5	10.0
5411	Legal services	220	67 872	22 708	4 874	765	51.9	2.7
54111	Offices of lawyers	214	66 437	22 078	4 751	743	52.7	2.7
541110	Offices of lawyers	214	66 437	22 078	4 751	743	52.7	2.7
5411101	Offices of lawyers (except legal aid societies)	214	66 437	22 078	4 751	743	52.7	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	119	45 670	21 255	5 374	972	46.0	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	119	45 670	21 255	5 374	972	46.0	4.4
541211	Offices of certified public accountants	70	28 083	13 695	3 256	433	49.0	2.9
541213	Tax return preparation services	17	3 001	1 198	501	261	29.2	7.2
541219	Other accounting services	28	13 258	5 571	1 455	241	46.9	3.5
5413	Architectural, engineering, & related services	143	93 110	36 629	8 096	902	50.5	5.2
54131	Architectural services	13	4 204	1 238	278	47	96.7	1.6
541310	Architectural services	13	4 204	1 238	278	47	96.7	1.6
54133	Engineering services	99	73 359	26 742	5 818	610	54.3	6.4
541330	Engineering services	99	73 359	26 742	5 818	610	54.3	6.4
54137	Surveying & mapping (except geophysical) services	18	6 083	3 413	794	148	25.4	1.2
541370	Surveying & mapping (except geophysical) services	18	6 083	3 413	794	148	25.4	1.2
54138	Testing laboratories	7	8 358	4 818	1 126	82	13.4	–
541380	Testing laboratories	7	8 358	4 818	1 126	82	13.4	–
5414	Specialized design services	27	13 741	4 378	821	93	30.2	.2
54141	Interior design services	6	D	D	D	b	D	D
541410	Interior design services	6	D	D	D	b	D	D
54143	Graphic design services	19	9 682	2 763	525	56	41.9	–
541430	Graphic design services	19	9 682	2 763	525	56	41.9	–
5414301	Graphic design services (except commercial art & medical artists)	17	D	D	D	b	D	D
5415	Computer systems design & related services	175	205 559	79 357	18 810	1 365	13.4	7.6
54151	Computer systems design & related services	175	205 559	79 357	18 810	1 365	13.4	7.6
541511	Custom computer programming services	79	37 213	18 208	4 218	271	22.5	34.3
541512	Computer systems design services	77	162 623	58 862	14 225	1 064	10.4	.8
5415121	Computer systems integrators	23	128 095	42 078	10 326	781	5.0	.2
5415122	Computer systems consultants (except systems integrators)	54	34 528	16 784	3 899	283	30.6	3.0
541519	Other computer related services	17	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Lawrence, MA–NH PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	125	56 383	21 622	4 844	441	43.0	8.0
54161	Management consulting services	92	35 964	14 144	3 074	259	52.5	5.4
541611	Administrative management & general management consulting service	43	16 311	6 786	1 516	109	29.3	11.5
541612	Human resources & executive search consulting services	21	8 212	3 860	743	68	63.1	.8
5416122	Executive placement services	10	4 018	2 372	357	22	42.1	1.5
5416123	Human resources & personnel management consulting	11	4 194	1 488	386	46	83.3	.2
541613	Marketing consulting services	20	7 844	1 782	352	47	98.8	–
54162	Environmental consulting services	17	16 491	6 135	1 541	151	19.6	13.1
541620	Environmental consulting services	17	16 491	6 135	1 541	151	19.6	13.1
54169	Other scientific & technical consulting services	16	3 928	1 343	229	31	54.5	11.3
541690	Other scientific & technical consulting services	16	3 928	1 343	229	31	54.5	11.3
5417	Scientific research & development services	26	21 644	8 635	2 006	159	25.0	4.8
54171	R&D in the physical, engineering, & life sciences	26	21 644	8 635	2 006	159	25.0	4.8
541710	R&D in the physical, engineering, & life sciences	26	21 644	8 635	2 006	159	25.0	4.8
5418	Advertising & related services	31	43 774	11 488	2 531	415	28.5	58.1
54186	Direct mail advertising	4	D	D	D	e	D	D
541860	Direct mail advertising	4	D	D	D	e	D	D
54189	Other services related to advertising	12	11 242	1 993	337	56	52.9	5.2
541890	Other services related to advertising	12	11 242	1 993	337	56	52.9	5.2
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	28	7 052	2 065	440	87	47.8	1.9
54192	Photographic services	21	4 790	1 193	209	61	50.6	2.8
541921	Photographic studios, portrait	18	4 572	1 159	205	59	48.2	2.9
	Lowell, MA–NH PMSA							
54	**Professional, scientific, & technical services**	**617**	**1 025 277**	**443 526**	**101 749**	**9 760**	**17.5**	**12.4**
541	Professional, scientific, & technical services	617	1 025 277	443 526	101 749	9 760	17.5	12.4
5411	Legal services	160	44 721	16 315	3 918	509	50.2	6.0
54111	Offices of lawyers	157	D	D	D	f	D	D
541110	Offices of lawyers	157	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	157	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	69	20 903	8 699	2 040	316	48.1	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	69	20 903	8 699	2 040	316	48.1	4.0
541211	Offices of certified public accountants	39	14 325	6 650	1 532	198	37.8	3.0
541213	Tax return preparation services	13	D	D	D	b	D	D
541219	Other accounting services	16	4 473	1 313	261	56	70.8	4.2
5413	Architectural, engineering, & related services	90	129 399	79 879	17 910	3 169	64.7	9.4
54133	Engineering services	63	115 848	73 093	16 348	2 972	69.6	10.4
541330	Engineering services	63	115 848	73 093	16 348	2 972	69.6	10.4
54137	Surveying & mapping (except geophysical) services	8	3 343	1 909	399	57	24.8	4.5
541370	Surveying & mapping (except geophysical) services	8	3 343	1 909	399	57	24.8	4.5
54138	Testing laboratories	7	6 578	3 610	885	104	13.6	–
541380	Testing laboratories	7	6 578	3 610	885	104	13.6	–
5414	Specialized design services	14	10 762	3 773	888	67	33.7	1.3
54141	Interior design services	2	D	D	D	b	D	D
541410	Interior design services	2	D	D	D	b	D	D
54143	Graphic design services	9	5 470	1 222	269	24	56.9	1.5
541430	Graphic design services	9	5 470	1 222	269	24	56.9	1.5
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	a	D	D
5415	Computer systems design & related services	155	589 709	262 157	61 864	3 911	7.0	5.3
54151	Computer systems design & related services	155	589 709	262 157	61 864	3 911	7.0	5.3
541511	Custom computer programming services	69	D	D	D	f	D	D
541512	Computer systems design services	67	400 407	149 710	35 871	2 269	5.7	4.8
5415121	Computer systems integrators	28	381 597	139 565	33 775	2 052	2.7	4.7
5415122	Computer systems consultants (except systems integrators)	39	18 810	10 145	2 096	217	66.1	6.1
541513	Computer facilities management services	3	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	69	160 453	44 620	9 233	1 297	6.8	41.9
54161	Management consulting services	46	90 170	23 893	4 734	893	8.5	51.7
541611	Administrative management & general management consulting service	20	47 548	13 733	3 203	568	6.9	89.8
541613	Marketing consulting services	12	37 650	8 314	1 136	263	6.6	3.9
54162	Environmental consulting services	14	D	D	D	b	D	D
541620	Environmental consulting services	14	D	D	D	b	D	D
54169	Other scientific & technical consulting services	9	D	D	D	e	D	D
541690	Other scientific & technical consulting services	9	D	D	D	e	D	D
5417	Scientific research & development services	24	56 700	23 822	5 081	380	4.9	19.7
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	18	D	D	D	e	D	D
5418	Advertising & related services	18	D	D	D	b	D	D
54189	Other services related to advertising	10	3 854	851	202	23	14.7	–
541890	Other services related to advertising	10	3 854	851	202	23	14.7	–

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Lowell, MA–NH PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	12	2 904	941	164	37	37.2	–
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	Manchester, NH PMSA							
54	**Professional, scientific, & technical services**	**616**	**478 857**	**216 874**	**45 591**	**4 825**	**24.9**	**2.8**
541	Professional, scientific, & technical services	616	478 857	216 874	45 591	4 825	24.9	2.8
5411	Legal services	162	137 620	71 796	14 647	1 499	17.1	1.4
54111	Offices of lawyers	155	128 644	67 750	13 765	1 361	18.1	1.5
541110	Offices of lawyers	155	128 644	67 750	13 765	1 361	18.1	1.5
5411101	Offices of lawyers (except legal aid societies)	155	128 644	67 750	13 765	1 361	18.1	1.5
54119	Other legal services	7	8 976	4 046	882	138	3.3	–
541191	Title abstract & settlement offices	7	8 976	4 046	882	138	3.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	91	46 464	20 346	4 673	777	20.7	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	91	46 464	20 346	4 673	777	20.7	4.8
541211	Offices of certified public accountants	62	32 273	14 713	3 200	358	22.2	4.5
541213	Tax return preparation services	7	2 822	1 222	478	299	11.9	9.5
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	107	73 523	35 322	7 223	823	28.7	6.7
54131	Architectural services	17	8 884	4 234	722	82	31.7	.7
541310	Architectural services	17	8 884	4 234	722	82	31.7	.7
54133	Engineering services	66	58 215	27 485	5 930	624	28.6	7.0
541330	Engineering services	66	58 215	27 485	5 930	624	28.6	7.0
54137	Surveying & mapping (except geophysical) services	12	3 820	2 461	338	81	32.1	12.6
541370	Surveying & mapping (except geophysical) services	12	3 820	2 461	338	81	32.1	12.6
5414	Specialized design services	19	D	D	D	b	D	D
54143	Graphic design services	12	5 128	1 532	324	40	54.4	–
541430	Graphic design services	12	5 128	1 532	324	40	54.4	–
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	114	110 278	45 479	10 298	711	25.8	2.1
54151	Computer systems design & related services	114	110 278	45 479	10 298	711	25.8	2.1
541511	Custom computer programming services	50	32 404	17 658	3 986	300	15.5	2.6
541512	Computer systems design services	56	77 036	27 235	6 172	401	30.0	1.9
5415121	Computer systems integrators	22	52 491	15 265	3 537	197	18.2	.7
5415122	Computer systems consultants (except systems integrators)	34	24 545	11 970	2 635	204	55.1	4.4
5416	Management, scientific, & technical consulting services	66	34 753	15 394	3 362	356	35.7	2.0
54161	Management consulting services	53	21 312	7 706	1 476	174	38.4	1.4
541611	Administrative management & general management consulting service	23	D	D	D	b	D	D
541612	Human resources & executive search consulting services	19	7 091	3 429	639	92	24.0	1.7
5416122	Executive placement services	14	5 091	2 768	469	53	27.9	2.4
541613	Marketing consulting services	8	7 441	1 769	388	31	25.5	–
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	9	D	D	D	b	D	D
541690	Other scientific & technical consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	8	29 280	14 660	2 690	211	9.5	1.4
54171	R&D in the physical, engineering, & life sciences	8	29 280	14 660	2 690	211	9.5	1.4
541710	R&D in the physical, engineering, & life sciences	8	29 280	14 660	2 690	211	9.5	1.4
5417101	R&D in the physical & engineering sciences	6	D	D	D	c	D	D
5418	Advertising & related services	32	35 502	10 495	1 963	323	47.6	2.7
54181	Advertising agencies	15	19 567	5 947	974	118	65.5	.6
541810	Advertising agencies	15	19 567	5 947	974	118	65.5	.6
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA —Con.							
	Nashua, NH PMSA							
54	**Professional, scientific, & technical services**	**621**	**278 147**	**116 855**	**25 474**	**2 512**	**36.3**	**9.6**
541	Professional, scientific, & technical services	621	278 147	116 855	25 474	2 512	36.3	9.6
5411	Legal services	109	37 335	17 397	3 827	462	35.5	6.8
54111	Offices of lawyers	104	34 634	16 036	3 556	417	37.1	4.2
541110	Offices of lawyers	104	34 634	16 036	3 556	417	37.1	4.2
5411101	Offices of lawyers (except legal aid societies)	104	34 634	16 036	3 556	417	37.1	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	64	16 943	7 984	1 659	260	48.5	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	64	16 943	7 984	1 659	260	48.5	3.0
541211	Offices of certified public accountants	36	10 784	5 476	1 161	149	56.8	3.4
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	91	51 820	20 700	4 506	434	38.4	3.9
54133	Engineering services	67	41 415	16 519	3 883	334	39.4	3.8
541330	Engineering services	67	41 415	16 519	3 883	334	39.4	3.8
54138	Testing laboratories	11	7 731	3 247	412	69	36.5	5.6
541380	Testing laboratories	11	7 731	3 247	412	69	36.5	5.6
5414	Specialized design services	25	9 045	2 786	593	66	33.9	1.8
54143	Graphic design services	14	4 855	1 083	233	32	51.6	3.3
541430	Graphic design services	14	4 855	1 083	233	32	51.6	3.3
5414301	Graphic design services (except commercial art & medical artists)	14	4 855	1 083	233	32	51.6	3.3
5415	Computer systems design & related services	181	97 036	42 847	7 909	617	24.8	8.3
54151	Computer systems design & related services	181	97 036	42 847	7 909	617	24.8	8.3
541511	Custom computer programming services	89	33 752	15 361	2 825	208	23.1	1.1
541512	Computer systems design services	76	57 026	24 150	4 618	360	26.3	11.5
5415121	Computer systems integrators	20	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	56	D	D	D	c	D	D
541519	Other computer related services	16	6 258	3 336	466	49	19.8	17.4
5416	Management, scientific, & technical consulting services	96	37 663	15 110	4 295	286	63.6	13.7
54161	Management consulting services	80	31 995	12 949	3 734	232	70.1	7.4
541611	Administrative management & general management consulting service	41	14 254	5 930	1 156	122	53.9	13.8
541612	Human resources & executive search consulting services	16	5 284	2 597	547	70	73.4	7.7
5416122	Executive placement services	8	3 776	1 852	409	49	64.5	9.0
541613	Marketing consulting services	17	10 238	3 697	1 889	29	99.6	–
54169	Other scientific & technical consulting services	13	D	D	D	b	D	D
541690	Other scientific & technical consulting services	13	D	D	D	b	D	D
5417	Scientific research & development services	18	18 633	7 427	2 117	236	28.1	43.5
54171	R&D in the physical, engineering, & life sciences	17	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	17	D	D	D	c	D	D
5418	Advertising & related services	18	5 854	1 770	400	78	20.5	–
54189	Other services related to advertising	7	D	D	D	a	D	D
541890	Other services related to advertising	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	19	3 818	834	168	73	54.4	4.8
54192	Photographic services	14	3 527	748	156	68	55.3	4.7
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	New Bedford, MA PMSA							
54	**Professional, scientific, & technical services**	**269**	**89 668**	**34 036**	**7 725**	**1 288**	**45.2**	**5.4**
541	Professional, scientific, & technical services	269	89 668	34 036	7 725	1 288	45.2	5.4
5411	Legal services	113	30 389	11 370	2 453	365	42.5	5.0
54111	Offices of lawyers	113	30 389	11 370	2 453	365	42.5	5.0
541110	Offices of lawyers	113	30 389	11 370	2 453	365	42.5	5.0
5411101	Offices of lawyers (except legal aid societies)	113	30 389	11 370	2 453	365	42.5	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	48	14 971	6 597	1 705	446	38.4	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	48	14 971	6 597	1 705	446	38.4	5.6
541211	Offices of certified public accountants	15	D	D	D	c	D	D
541213	Tax return preparation services	6	2 116	798	384	246	3.7	5.5
541219	Other accounting services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	45	21 464	9 003	2 014	216	56.3	4.3
54133	Engineering services	27	D	D	D	c	D	D
541330	Engineering services	27	D	D	D	c	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	30	9 390	3 753	855	140	62.1	9.7
54161	Management consulting services	23	D	D	D	c	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA —Con.							
	Portsmouth–Rochester, NH–ME PMSA							
54	**Professional, scientific, & technical services**	**671**	**302 314**	**129 397**	**26 329**	**3 340**	**38.8**	**8.7**
541	Professional, scientific, & technical services	671	302 314	129 397	26 329	3 340	38.8	8.7
5411	Legal services	171	64 700	28 788	6 098	848	30.2	6.1
54111	Offices of lawyers	165	59 380	26 109	5 619	747	32.9	6.1
541110	Offices of lawyers	165	59 380	26 109	5 619	747	32.9	6.1
5411101	Offices of lawyers (except legal aid societies)	165	59 380	26 109	5 619	747	32.9	6.1
54119	Other legal services	6	5 320	2 679	479	101	–	6.5
541191	Title abstract & settlement offices	6	5 320	2 679	479	101	–	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	90	16 719	8 233	1 863	404	44.8	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	90	16 719	8 233	1 863	404	44.8	11.2
541211	Offices of certified public accountants	49	11 370	5 488	1 109	166	45.1	12.7
541213	Tax return preparation services	11	1 354	667	260	160	41.7	18.4
541219	Other accounting services	26	3 726	1 961	468	72	45.3	4.9
5413	Architectural, engineering, & related services	108	66 421	28 103	5 719	680	49.5	7.6
54131	Architectural services	11	7 185	2 937	585	81	18.6	6.4
541310	Architectural services	11	7 185	2 937	585	81	18.6	6.4
54133	Engineering services	72	51 768	22 223	4 448	498	58.5	8.8
541330	Engineering services	72	51 768	22 223	4 448	498	58.5	8.8
5414	Specialized design services	20	6 922	1 840	320	55	41.3	.9
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	95	43 866	20 390	4 423	511	32.5	10.3
54151	Computer systems design & related services	95	43 866	20 390	4 423	511	32.5	10.3
541511	Custom computer programming services	53	D	D	D	c	D	D
541512	Computer systems design services	32	13 686	5 292	981	98	47.9	25.6
5415122	Computer systems consultants (except systems integrators)	23	9 829	4 242	795	79	48.1	35.7
5416	Management, scientific, & technical consulting services	114	70 778	30 727	5 868	549	44.5	11.8
54161	Management consulting services	85	58 132	25 410	4 832	422	42.5	13.9
541611	Administrative management & general management consulting service	38	21 690	10 292	1 650	149	33.3	1.7
541612	Human resources & executive search consulting services	17	5 947	3 589	498	40	53.7	2.2
5416122	Executive placement services	8	4 624	3 085	414	22	44.6	–
541613	Marketing consulting services	16	18 728	6 820	1 645	112	73.5	8.1
541618	Other management consulting services	9	8 341	2 824	509	47	3.5	72.6
54162	Environmental consulting services	11	5 978	2 561	529	59	83.5	–
541620	Environmental consulting services	11	5 978	2 561	529	59	83.5	–
54169	Other scientific & technical consulting services	18	6 668	2 756	507	68	26.8	4.2
541690	Other scientific & technical consulting services	18	6 668	2 756	507	68	26.8	4.2
5417	Scientific research & development services	12	6 988	3 028	429	35	44.7	26.9
5418	Advertising & related services	33	13 997	4 270	808	127	28.9	3.8
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	28	11 923	4 018	801	131	14.4	1.3
54192	Photographic services	24	4 253	1 438	251	52	22.9	1.9
541921	Photographic studios, portrait	15	D	D	D	b	D	D
541922	Commercial photography	9	D	D	D	a	D	D
	Worcester, MA–CT PMSA							
54	**Professional, scientific, & technical services**	**979**	**570 909**	**235 249**	**53 633**	**5 812**	**31.5**	**12.7**
541	Professional, scientific, & technical services	979	570 909	235 249	53 633	5 812	31.5	12.7
5411	Legal services	311	134 471	49 063	13 224	1 403	34.8	6.5
54111	Offices of lawyers	303	D	D	D	g	D	D
541110	Offices of lawyers	303	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	303	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	129	67 371	33 171	7 534	1 199	19.1	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	129	67 371	33 171	7 534	1 199	19.1	5.0
541211	Offices of certified public accountants	72	47 773	23 648	5 145	593	18.3	3.0
541213	Tax return preparation services	16	D	D	D	e	D	D
541219	Other accounting services	36	D	D	D	c	D	D
5413	Architectural, engineering, & related services	155	103 454	48 822	10 687	1 041	37.2	7.2
54131	Architectural services	14	9 489	3 497	706	80	60.5	3.1
541310	Architectural services	14	9 489	3 497	706	80	60.5	3.1
54133	Engineering services	97	71 171	35 165	7 713	636	40.2	5.7
541330	Engineering services	97	71 171	35 165	7 713	636	40.2	5.7
54137	Surveying & mapping (except geophysical) services	16	6 575	3 698	810	123	14.3	2.5
541370	Surveying & mapping (except geophysical) services	16	6 575	3 698	810	123	14.3	2.5
54138	Testing laboratories	20	14 852	6 033	1 376	185	16.1	18.4
541380	Testing laboratories	20	14 852	6 033	1 376	185	16.1	18.4
5414	Specialized design services	29	9 987	2 531	531	82	57.9	1.7
54141	Interior design services	11	4 556	816	159	32	58.8	2.8
541410	Interior design services	11	4 556	816	159	32	58.8	2.8
54143	Graphic design services	14	3 244	924	200	28	62.5	.6
541430	Graphic design services	14	3 244	924	200	28	62.5	.6
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Worcester, MA–CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	133	132 677	54 843	12 059	1 044	21.9	28.1
54151	Computer systems design & related services	133	132 677	54 843	12 059	1 044	21.9	28.1
541511	Custom computer programming services	53	35 354	16 678	3 774	317	46.0	3.0
541512	Computer systems design services	64	64 309	25 886	5 838	465	17.7	27.9
5415121	Computer systems integrators	20	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	44	D	D	D	e	D	D
541519	Other computer related services	15	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	118	40 754	16 275	3 077	344	65.6	13.5
54161	Management consulting services	92	27 578	11 218	2 229	224	64.0	17.9
541611	Administrative management & general management consulting service	39	9 629	3 937	693	68	56.1	10.9
541612	Human resources & executive search consulting services	28	10 019	4 437	747	92	62.4	37.6
5416122	Executive placement services	18	D	D	D	b	D	D
541613	Marketing consulting services	16	D	D	D	b	D	D
54162	Environmental consulting services	15	9 592	3 656	595	98	63.7	6.0
541620	Environmental consulting services	15	9 592	3 656	595	98	63.7	6.0
54169	Other scientific & technical consulting services	11	3 584	1 401	253	22	82.7	–
541690	Other scientific & technical consulting services	11	3 584	1 401	253	22	82.7	–
5417	Scientific research & development services	17	26 892	16 843	3 691	278	9.6	27.7
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	11	D	D	D	c	D	D
5418	Advertising & related services	44	43 896	10 465	2 236	298	32.9	1.3
54181	Advertising agencies	19	12 483	4 211	942	105	64.0	1.8
541810	Advertising agencies	19	12 483	4 211	942	105	64.0	1.8
54184	Media representatives	4	D	D	D	b	D	D
541840	Media representatives	4	D	D	D	b	D	D
5418402	Publishers' advertising representatives	3	D	D	D	b	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	43	11 407	3 236	594	123	28.8	16.3
54192	Photographic services	30	7 608	2 001	347	89	37.2	13.0
541921	Photographic studios, portrait	23	6 185	1 706	293	80	24.4	14.4
	LEWISTON–AUBURN, ME MSA							
54	**Professional, scientific, & technical services**	**140**	**190 003**	**53 769**	**10 413**	**1 640**	**5.6**	**1.2**
541	Professional, scientific, & technical services	140	190 003	53 769	10 413	1 640	5.6	1.2
5411	Legal services	43	33 211	16 932	2 474	346	9.7	2.2
54111	Offices of lawyers	41	D	D	D	e	D	D
541110	Offices of lawyers	41	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	41	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	24 745	11 182	2 619	433	9.9	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	24 745	11 182	2 619	433	9.9	2.0
541211	Offices of certified public accountants	10	6 648	4 207	816	92	17.8	–
541219	Other accounting services	20	16 149	6 072	1 564	294	5.9	.8
5413	Architectural, engineering, & related services	19	16 503	6 749	1 081	163	13.9	.6
54131	Architectural services	3	7 738	4 458	519	94	D	–
541310	Architectural services	3	7 738	4 458	519	94	D	–
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	f	D	D
54189	Other services related to advertising	5	D	D	D	f	D	D
541890	Other services related to advertising	5	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PORTLAND, ME MSA							
54	**Professional, scientific, & technical services**	**870**	**576 223**	**238 965**	**52 347**	**5 955**	**21.7**	**8.1**
541	Professional, scientific, & technical services	870	576 223	238 965	52 347	5 955	21.7	8.1
5411	Legal services	211	177 830	72 212	14 540	1 604	13.2	1.9
54111	Offices of lawyers	205	173 334	69 555	13 997	1 529	13.2	1.3
541110	Offices of lawyers	205	173 334	69 555	13 997	1 529	13.2	1.3
5411101	Offices of lawyers (except legal aid societies)	205	173 334	69 555	13 997	1 529	13.2	1.3
54119	Other legal services	6	4 496	2 657	543	75	13.4	22.0
541191	Title abstract & settlement offices	6	4 496	2 657	543	75	13.4	22.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	114	68 355	32 444	7 437	984	17.7	20.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	114	68 355	32 444	7 437	984	17.7	20.1
541211	Offices of certified public accountants	64	54 155	26 414	5 926	605	14.8	24.0
541213	Tax return preparation services	13	3 145	1 172	464	219	19.4	1.4
541219	Other accounting services	33	D	D	D	c	D	D
5413	Architectural, engineering, & related services	163	171 166	75 505	17 773	1 789	19.5	8.0
54131	Architectural services	35	20 323	8 259	1 623	199	23.7	3.5
541310	Architectural services	35	20 323	8 259	1 623	199	23.7	3.5
54133	Engineering services	99	136 005	60 567	14 657	1 381	19.6	9.3
541330	Engineering services	99	136 005	60 567	14 657	1 381	19.6	9.3
54137	Surveying & mapping (except geophysical) services	15	3 542	1 754	396	73	24.5	3.7
541370	Surveying & mapping (except geophysical) services	15	3 542	1 754	396	73	24.5	3.7
54138	Testing laboratories	10	10 026	4 375	966	116	5.2	1.0
541380	Testing laboratories	10	10 026	4 375	966	116	5.2	1.0
5414	Specialized design services	29	12 405	3 520	759	107	60.3	2.8
54141	Interior design services	15	D	D	D	b	D	D
541410	Interior design services	15	D	D	D	b	D	D
54143	Graphic design services	12	8 248	2 981	640	80	51.2	–
541430	Graphic design services	12	8 248	2 981	640	80	51.2	–
5414301	Graphic design services (except commercial art & medical artists)	12	8 248	2 981	640	80	51.2	–
5415	Computer systems design & related services	92	47 283	16 582	3 617	382	32.7	9.7
54151	Computer systems design & related services	92	47 283	16 582	3 617	382	32.7	9.7
541511	Custom computer programming services	39	D	D	D	b	D	D
541512	Computer systems design services	47	37 519	11 993	2 773	269	30.7	9.0
5415121	Computer systems integrators	20	30 221	9 283	2 219	206	28.5	9.6
5415122	Computer systems consultants (except systems integrators)	27	7 298	2 710	554	63	40.0	6.4
5416	Management, scientific, & technical consulting services	149	46 937	19 354	4 038	472	43.6	9.9
54161	Management consulting services	106	31 062	12 901	2 625	311	47.0	7.8
541611	Administrative management & general management consulting service	49	13 599	6 347	1 324	115	39.9	12.0
541612	Human resources & executive search consulting services	26	10 342	4 202	820	138	28.7	5.9
5416123	Human resources & personnel management consulting	14	6 361	2 404	431	42	35.2	–
541613	Marketing consulting services	21	5 914	1 940	404	46	91.3	3.0
54162	Environmental consulting services	19	7 065	3 183	863	84	13.1	12.0
541620	Environmental consulting services	19	7 065	3 183	863	84	13.1	12.0
54169	Other scientific & technical consulting services	24	8 810	3 270	550	77	56.1	15.7
541690	Other scientific & technical consulting services	24	8 810	3 270	550	77	56.1	15.7
5418	Advertising & related services	65	34 209	12 950	2 776	364	29.2	3.1
54181	Advertising agencies	35	22 306	8 563	1 847	219	37.2	3.3
541810	Advertising agencies	35	22 306	8 563	1 847	219	37.2	3.3
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	42	12 312	4 024	809	220	22.3	7.3
54192	Photographic services	25	6 765	2 202	388	88	29.2	3.7
541921	Photographic studios, portrait	14	2 954	671	147	49	34.4	1.6
541922	Commercial photography	11	3 811	1 531	241	39	25.2	5.3
	AREA OUTSIDE MAINE METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 253**	**D**	**D**	**D**	**h**	**D**	**D**

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE MAINE METROPOLITAN AREAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	1 253	D	D	D	h	D	D
5411	Legal services	403	D	D	D	g	D	D
54111	Offices of lawyers	387	113 831	42 409	8 961	1 432	36.6	2.9
541110	Offices of lawyers	387	113 831	42 409	8 961	1 432	36.6	2.9
5411101	Offices of lawyers (except legal aid societies)	387	113 831	42 409	8 961	1 432	36.6	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	240	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	240	D	D	D	f	D	D
541211	Offices of certified public accountants	92	D	D	D	e	D	D
541213	Tax return preparation services	49	D	D	D	c	D	D
541219	Other accounting services	85	D	D	D	c	D	D
5413	Architectural, engineering, & related services	252	D	D	D	g	D	D
54131	Architectural services	40	17 210	6 372	1 359	183	36.8	1.6
541310	Architectural services	40	17 210	6 372	1 359	183	36.8	1.6
54133	Engineering services	118	D	D	D	f	D	D
541330	Engineering services	118	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	73	8 509	3 641	784	190	59.9	5.1
541370	Surveying & mapping (except geophysical) services	73	8 509	3 641	784	190	59.9	5.1
5414	Specialized design services	25	D	D	D	b	D	D
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5415	Computer systems design & related services	79	D	D	D	c	D	D
54151	Computer systems design & related services	79	D	D	D	c	D	D
541511	Custom computer programming services	37	D	D	D	b	D	D
541512	Computer systems design services	34	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	24	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	137	D	D	D	e	D	D
54161	Management consulting services	81	D	D	D	c	D	D
541611	Administrative management & general management consulting service	43	D	D	D	c	D	D
54162	Environmental consulting services	27	D	D	D	b	D	D
541620	Environmental consulting services	27	D	D	D	b	D	D
54169	Other scientific & technical consulting services	29	D	D	D	b	D	D
541690	Other scientific & technical consulting services	29	D	D	D	b	D	D
5418	Advertising & related services	63	D	D	D	e	D	D
54181	Advertising agencies	20	D	D	D	b	D	D
541810	Advertising agencies	20	D	D	D	b	D	D
54189	Other services related to advertising	16	D	D	D	b	D	D
541890	Other services related to advertising	16	D	D	D	b	D	D
5418903	Sign painting & lettering shop	11	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	49	D	D	D	c	D	D
54192	Photographic services	39	D	D	D	c	D	D
541921	Photographic studios, portrait	29	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	BANGOR, ME MSA								
54	**Professional, scientific, & technical services**	**4**	**1 611**	**1 481**	**867**	**222**	**65**	**30.4**	**–**
541	Professional, scientific, & technical services	4	1 611	1 481	867	222	65	30.4	–
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA								
54	**Professional, scientific, & technical services**	**262**	**1 173 849**	**1 108 638**	**449 786**	**105 286**	**9 434**	**4.0**	**5.2**
541	Professional, scientific, & technical services	262	1 173 849	1 108 638	449 786	105 286	9 434	4.0	5.2
5411	Legal services	73	D	D	D	D	f	D	D
54111	Offices of lawyers	73	D	D	D	D	f	D	D
541110	Offices of lawyers	73	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	73	D	D	D	D	f	D	D
5417	Scientific research & development services	189	D	D	D	D	i	D	D
54171	R&D in the physical, engineering, & life sciences	132	D	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	132	D	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	41	D	D	D	D	h	D	D
5417102	Research & development in the life sciences	91	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	57	D	D	D	D	f	D	D
541720	R&D in the social sciences & humanities	57	D	D	D	D	f	D	D
	Boston, MA–NH PMSA								
54	**Professional, scientific, & technical services**	**215**	**1 133 982**	**1 049 251**	**415 340**	**96 404**	**8 726**	**3.9**	**3.8**
541	Professional, scientific, & technical services	215	1 133 982	1 049 251	415 340	96 404	8 726	3.9	3.8
5411	Legal services	48	40 218	38 467	14 165	2 937	433	12.9	7.6
54111	Offices of lawyers	48	40 218	38 467	14 165	2 937	433	12.9	7.6
541110	Offices of lawyers	48	40 218	38 467	14 165	2 937	433	12.9	7.6
5411102	Legal aid societies & similar legal services	48	40 218	38 467	14 165	2 937	433	12.9	7.6
5417	Scientific research & development services	167	1 093 764	1 010 784	401 175	93 467	8 293	3.6	3.7
54171	R&D in the physical, engineering, & life sciences	116	1 009 518	933 506	369 270	85 510	7 316	2.7	2.5
541710	R&D in the physical, engineering, & life sciences	116	1 009 518	933 506	369 270	85 510	7 316	2.7	2.5
5417101	R&D in the physical & engineering sciences	36	D	D	D	D	h	D	D
5417102	Research & development in the life sciences	80	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	51	84 246	77 278	31 905	7 957	977	14.0	18.3
541720	R&D in the social sciences & humanities	51	84 246	77 278	31 905	7 957	977	14.0	18.3
	Brockton, MA PMSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	Fitchburg–Leominster, MA PMSA								
54	**Professional, scientific, & technical services**	**3**	**178**	**204**	**107**	**30**	**5**	**56.7**	**43.3**
	Lawrence, MA–NH PMSA								
54	**Professional, scientific, & technical services**	**8**	**3 027**	**2 894**	**829**	**218**	**20**	**8.3**	**21.5**
541	Professional, scientific, & technical services	8	3 027	2 894	829	218	20	8.3	21.5
	Lowell, MA–NH PMSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	b	D	D
	Manchester, NH PMSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
	Nashua, NH PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	a	D	D
	New Bedford, MA PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	Portsmouth–Rochester, NH–ME PMSA								
54	**Professional, scientific, & technical services**	**9**	**3 176**	**3 122**	**1 909**	**404**	**52**	**22.4**	**.9**
541	Professional, scientific, & technical services	9	3 176	3 122	1 909	404	52	22.4	.9

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
	Worcester, MA–CT PMSA								
54	**Professional, scientific, & technical services**	**15**	**27 970**	**47 914**	**28 330**	**7 425**	**521**	**3.3**	**61.3**
541	Professional, scientific, & technical services	15	27 970	47 914	28 330	7 425	521	3.3	61.3
5417	Scientific research & development services	8	25 682	45 983	27 046	7 057	474	.9	66.2
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	6	D	D	D	D	e	D	D
	PORTLAND, ME MSA								
54	**Professional, scientific, & technical services**	**10**	**10 210**	**9 450**	**4 500**	**1 052**	**121**	**18.2**	**–**
541	Professional, scientific, & technical services	10	10 210	9 450	4 500	1 052	121	18.2	–
5417	Scientific research & development services	6	8 960	8 271	3 881	907	99	20.3	–
	AREA OUTSIDE MAINE METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	D	f	D	D
5417	Scientific research & development services	12	D	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	D	f	D	D
5417102	Research & development in the life sciences	7	D	D	D	D	f	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ANDROSCOGGIN COUNTY, ME							
54	**Professional, scientific, & technical services**	**151**	**191 601**	**54 319**	**10 526**	**1 672**	**6.0**	**1.5**
541	Professional, scientific, & technical services	151	191 601	54 319	10 526	1 672	6.0	1.5
5411	Legal services	45	33 786	17 022	2 500	353	10.9	2.5
54111	Offices of lawyers	43	D	D	D	e	D	D
541110	Offices of lawyers	43	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	24 782	11 201	2 620	435	10.0	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	24 782	11 201	2 620	435	10.0	2.1
541211	Offices of certified public accountants	10	6 648	4 207	816	92	17.8	–
541219	Other accounting services	21	16 163	6 076	1 565	296	6.0	.8
5413	Architectural, engineering, & related services	25	17 405	7 186	1 166	185	15.7	3.1
54131	Architectural services	3	7 738	4 458	519	94	D	–
541310	Architectural services	3	7 738	4 458	519	94	D	–
54133	Engineering services	14	8 891	2 465	601	76	15.5	6.1
541330	Engineering services	14	8 891	2 465	601	76	15.5	6.1
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	f	D	D
54189	Other services related to advertising	5	D	D	D	f	D	D
541890	Other services related to advertising	5	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AROOSTOOK COUNTY, ME							
54	**Professional, scientific, & technical services**	**89**	**18 055**	**7 177**	**1 714**	**342**	**52.0**	**2.4**
541	Professional, scientific, & technical services	89	18 055	7 177	1 714	342	52.0	2.4
5411	Legal services	39	9 283	3 344	736	149	44.5	4.5
54111	Offices of lawyers	38	D	D	D	c	D	D
541110	Offices of lawyers	38	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	4 390	1 993	523	99	62.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	4 390	1 993	523	99	62.1	–
5413	Architectural, engineering, & related services	14	2 436	855	187	46	89.6	–
	CUMBERLAND COUNTY, ME							
54	**Professional, scientific, & technical services**	**973**	**614 642**	**253 763**	**55 483**	**6 408**	**22.1**	**7.8**
541	Professional, scientific, & technical services	973	614 642	253 763	55 483	6 408	22.1	7.8
5411	Legal services	237	183 842	74 620	15 075	1 684	14.3	2.0
54111	Offices of lawyers	229	179 035	71 842	14 509	1 604	14.3	1.5
541110	Offices of lawyers	229	179 035	71 842	14 509	1 604	14.3	1.5
5411101	Offices of lawyers (except legal aid societies)	229	179 035	71 842	14 509	1 604	14.3	1.5
54119	Other legal services	8	4 807	2 778	566	80	12.6	20.6
541191	Title abstract & settlement offices	8	4 807	2 778	566	80	12.6	20.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	128	70 779	33 180	7 628	1 032	19.0	19.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	128	70 779	33 180	7 628	1 032	19.0	19.6
541211	Offices of certified public accountants	72	56 144	27 145	6 119	648	16.3	23.4
541213	Tax return preparation services	14	D	D	D	c	D	D
541219	Other accounting services	35	7 684	3 387	746	124	39.9	1.7
5413	Architectural, engineering, & related services	192	191 546	83 750	19 603	2 027	19.3	7.2
54131	Architectural services	40	27 758	10 384	2 016	248	20.1	2.5
541310	Architectural services	40	27 758	10 384	2 016	248	20.1	2.5
54133	Engineering services	117	148 527	66 463	16 049	1 555	19.7	8.5
541330	Engineering services	117	148 527	66 463	16 049	1 555	19.7	8.5
54137	Surveying & mapping (except geophysical) services	19	3 898	1 950	436	86	27.3	3.3
541370	Surveying & mapping (except geophysical) services	19	3 898	1 950	436	86	27.3	3.3
54138	Testing laboratories	10	10 026	4 375	966	116	5.2	1.0
541380	Testing laboratories	10	10 026	4 375	966	116	5.2	1.0
5414	Specialized design services	30	12 511	3 544	760	109	59.8	2.8
54141	Interior design services	16	D	D	D	b	D	D
541410	Interior design services	16	D	D	D	b	D	D
54143	Graphic design services	12	8 248	2 981	640	80	51.2	–
541430	Graphic design services	12	8 248	2 981	640	80	51.2	–
5414301	Graphic design services (except commercial art & medical artists)	12	8 248	2 981	640	80	51.2	–
5415	Computer systems design & related services	101	51 891	17 787	3 841	404	30.1	9.4
54151	Computer systems design & related services	101	51 891	17 787	3 841	404	30.1	9.4
541511	Custom computer programming services	42	D	D	D	c	D	D
541512	Computer systems design services	51	40 497	12 377	2 833	278	28.2	9.1
5415121	Computer systems integrators	24	33 297	9 723	2 304	218	25.9	9.7
5415122	Computer systems consultants (except systems integrators)	27	7 200	2 654	529	60	39.2	6.5
5416	Management, scientific, & technical consulting services	167	50 233	21 027	4 310	516	45.7	9.4
54161	Management consulting services	119	33 750	14 216	2 838	346	49.5	7.4
541611	Administrative management & general management consulting service	55	14 470	6 672	1 348	119	42.3	11.8
541612	Human resources & executive search consulting services	31	12 029	4 970	954	161	36.8	5.1
5416122	Executive placement services	11	4 068	1 587	368	111	48.2	15.0
5416123	Human resources & personnel management consulting	16	6 588	2 549	462	44	37.5	–
541613	Marketing consulting services	20	5 352	1 860	398	45	90.4	3.3
54162	Environmental consulting services	22	7 538	3 487	909	91	15.7	11.4
541620	Environmental consulting services	22	7 538	3 487	909	91	15.7	11.4
54169	Other scientific & technical consulting services	26	8 945	3 324	563	79	56.7	15.4
541690	Other scientific & technical consulting services	26	8 945	3 324	563	79	56.7	15.4
5418	Advertising & related services	68	34 469	13 004	2 779	367	29.0	3.0
54181	Advertising agencies	36	22 330	8 572	1 849	220	37.2	3.3
541810	Advertising agencies	36	22 330	8 572	1 849	220	37.2	3.3
54189	Other services related to advertising	15	D	D	D	b	D	D
541890	Other services related to advertising	15	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	45	13 645	4 477	889	236	24.4	6.6
54192	Photographic services	28	D	D	D	c	D	D
541921	Photographic studios, portrait	16	D	D	D	b	D	D
541922	Commercial photography	12	4 201	1 635	262	46	22.8	4.8
	FRANKLIN COUNTY, ME							
54	**Professional, scientific, & technical services**	**36**	**4 997**	**1 960**	**433**	**95**	**49.3**	**10.6**
541	Professional, scientific, & technical services	36	4 997	1 960	433	95	49.3	10.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HANCOCK COUNTY, ME							
54	**Professional, scientific, & technical services**	**111**	**24 242**	**8 698**	**1 757**	**309**	**58.3**	**5.0**
541	Professional, scientific, & technical services	111	24 242	8 698	1 757	309	58.3	5.0
5411	Legal services	35	6 582	2 070	456	97	56.0	–
54111	Offices of lawyers	33	D	D	D	b	D	D
541110	Offices of lawyers	33	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 279	1 148	308	65	48.7	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 279	1 148	308	65	48.7	.5
5413	Architectural, engineering, & related services	31	6 305	2 945	626	84	73.9	16.0
	KENNEBEC COUNTY, ME							
54	**Professional, scientific, & technical services**	**230**	**71 065**	**26 267**	**5 933**	**926**	**35.2**	**4.8**
541	Professional, scientific, & technical services	230	71 065	26 267	5 933	926	35.2	4.8
5411	Legal services	77	30 713	10 656	2 294	329	22.7	1.4
54111	Offices of lawyers	74	D	D	D	e	D	D
541110	Offices of lawyers	74	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	74	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	8 919	4 015	864	171	28.3	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	8 919	4 015	864	171	28.3	2.9
541211	Offices of certified public accountants	20	7 243	3 230	674	107	23.3	.6
5413	Architectural, engineering, & related services	34	12 997	4 711	1 137	140	42.3	15.5
54133	Engineering services	22	10 448	3 766	918	106	40.8	17.6
541330	Engineering services	22	10 448	3 766	918	106	40.8	17.6
5415	Computer systems design & related services	14	4 833	2 187	535	79	64.0	–
54151	Computer systems design & related services	14	4 833	2 187	535	79	64.0	–
5416	Management, scientific, & technical consulting services	34	D	D	D	b	D	D
5418	Advertising & related services	17	D	D	D	b	D	D
	KNOX COUNTY, ME							
54	**Professional, scientific, & technical services**	**74**	**14 984**	**6 214**	**1 196**	**275**	**55.8**	**5.2**
541	Professional, scientific, & technical services	74	14 984	6 214	1 196	275	55.8	5.2
5411	Legal services	18	6 478	2 736	574	87	52.1	5.6
54111	Offices of lawyers	18	6 478	2 736	574	87	52.1	5.6
541110	Offices of lawyers	18	6 478	2 736	574	87	52.1	5.6
5411101	Offices of lawyers (except legal aid societies)	18	6 478	2 736	574	87	52.1	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 313	1 013	207	65	48.9	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 313	1 013	207	65	48.9	8.8
5413	Architectural, engineering, & related services	15	2 094	905	180	33	64.0	4.3
5414	Specialized design services	6	1 453	398	58	16	58.5	.8
	LINCOLN COUNTY, ME							
54	**Professional, scientific, & technical services**	**74**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	74	D	D	D	c	D	D
5411	Legal services	20	4 654	1 373	343	63	54.4	–
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	3 031	989	223	37	84.6	9.0
	OXFORD COUNTY, ME							
54	**Professional, scientific, & technical services**	**56**	**8 912**	**3 573**	**793**	**149**	**47.4**	**9.8**
541	Professional, scientific, & technical services	56	8 912	3 573	793	149	47.4	9.8
5411	Legal services	16	3 951	1 907	397	68	24.8	10.1
54111	Offices of lawyers	16	3 951	1 907	397	68	24.8	10.1
541110	Offices of lawyers	16	3 951	1 907	397	68	24.8	10.1
5411101	Offices of lawyers (except legal aid societies)	16	3 951	1 907	397	68	24.8	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 208	525	148	43	43.5	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 208	525	148	43	43.5	1.7

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PENOBSCOT COUNTY, ME							
54	**Professional, scientific, & technical services**	**271**	**102 691**	**45 926**	**9 895**	**1 388**	**24.0**	**6.9**
541	Professional, scientific, & technical services	271	102 691	45 926	9 895	1 388	24.0	6.9
5411	Legal services	85	40 387	17 200	3 806	486	19.8	2.3
54111	Offices of lawyers	81	39 892	16 997	3 775	479	19.5	2.3
541110	Offices of lawyers	81	39 892	16 997	3 775	479	19.5	2.3
5411101	Offices of lawyers (except legal aid societies)	81	39 892	16 997	3 775	479	19.5	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	70	20 697	9 999	2 042	304	35.8	26.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	70	20 697	9 999	2 042	304	35.8	26.2
541211	Offices of certified public accountants	30	12 856	6 575	1 339	162	36.7	34.8
541213	Tax return preparation services	10	1 186	395	117	48	89.1	6.3
541219	Other accounting services	26	5 400	2 469	465	69	23.3	15.8
5413	Architectural, engineering, & related services	44	27 546	13 060	2 851	380	18.9	1.1
54133	Engineering services	22	13 262	6 072	1 360	153	31.0	.4
541330	Engineering services	22	13 262	6 072	1 360	153	31.0	.4
54137	Surveying & mapping (except geophysical) services	14	9 627	4 644	1 013	164	4.4	2.6
541370	Surveying & mapping (except geophysical) services	14	9 627	4 644	1 013	164	4.4	2.6
5416	Management, scientific, & technical consulting services	25	5 746	2 941	661	71	11.4	.1
54161	Management consulting services	15	3 899	2 121	478	48	13.7	–
5418	Advertising & related services	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	PISCATAQUIS COUNTY, ME							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 573	1 072	251	50	19.2	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 573	1 072	251	50	19.2	3.4
	SAGADAHOC COUNTY, ME							
54	**Professional, scientific, & technical services**	**62**	**42 707**	**19 406**	**4 412**	**535**	**13.3**	**11.1**
541	Professional, scientific, & technical services	62	42 707	19 406	4 412	535	13.3	11.1
5411	Legal services	14	11 732	4 271	758	91	7.4	–
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 177	1 228	273	58	31.2	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 177	1 228	273	58	31.2	11.5
5413	Architectural, engineering, & related services	18	23 092	11 163	2 774	324	5.7	17.3
54133	Engineering services	11	22 585	10 882	2 710	312	4.6	17.7
541330	Engineering services	11	22 585	10 882	2 710	312	4.6	17.7
	SOMERSET COUNTY, ME							
54	**Professional, scientific, & technical services**	**58**	**16 560**	**6 148**	**1 427**	**221**	**28.5**	**1.3**
541	Professional, scientific, & technical services	58	16 560	6 148	1 427	221	28.5	1.3
5411	Legal services	22	5 774	1 790	339	68	46.9	1.9
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 110	412	120	39	90.1	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 110	412	120	39	90.1	2.7
5413	Architectural, engineering, & related services	13	7 576	3 014	789	87	8.9	.2
	WALDO COUNTY, ME							
54	**Professional, scientific, & technical services**	**40**	**7 369**	**2 801**	**521**	**100**	**51.4**	**3.7**
541	Professional, scientific, & technical services	40	7 369	2 801	521	100	51.4	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 140	874	174	31	61.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 140	874	174	31	61.2	–
	WASHINGTON COUNTY, ME							
54	**Professional, scientific, & technical services**	**34**	**3 738**	**1 094**	**274**	**82**	**79.9**	**6.4**
541	Professional, scientific, & technical services	34	3 738	1 094	274	82	79.9	6.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	YORK COUNTY, ME							
54	**Professional, scientific, & technical services**	**280**	**77 744**	**30 746**	**6 699**	**973**	**49.2**	**7.6**
541	Professional, scientific, & technical services	280	77 744	30 746	6 699	973	49.2	7.6
5411	Legal services	88	24 763	10 449	2 205	321	45.0	3.8
54111	Offices of lawyers	85	24 194	10 208	2 155	316	46.1	3.6
541110	Offices of lawyers	85	24 194	10 208	2 155	316	46.1	3.6
5411101	Offices of lawyers (except legal aid societies)	85	24 194	10 208	2 155	316	46.1	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	10 550	4 140	1 001	182	42.8	18.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	10 550	4 140	1 001	182	42.8	18.3
541211	Offices of certified public accountants	23	6 679	2 585	613	80	21.8	20.3
541213	Tax return preparation services	7	976	266	104	42	90.7	–
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	59	18 316	8 369	1 840	258	63.4	8.6
54133	Engineering services	30	12 701	5 218	1 149	152	72.6	12.1
541330	Engineering services	30	12 701	5 218	1 149	152	72.6	12.1
5414	Specialized design services	6	2 435	195	43	12	9.6	–
5416	Management, scientific, & technical consulting services	27	6 634	1 714	238	30	79.3	5.8
54161	Management consulting services	22	5 423	1 462	198	23	75.8	7.1
5418	Advertising & related services	15	9 455	3 876	925	76	33.2	7.3
5419	Other professional, scientific, & technical services	12	2 704	900	222	64	31.3	–
54192	Photographic services	6	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AUBURN, ME							
54	**Professional, scientific, & technical services**	**43**	**33 231**	**14 465**	**2 487**	**365**	**15.0**	**2.4**
541	Professional, scientific, & technical services	43	33 231	14 465	2 487	365	15.0	2.4
5411	Legal services	11	D	D	D	c	D	D
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	c	D	D
54131	Architectural services	3	7 738	4 458	519	94	D	–
541310	Architectural services	3	7 738	4 458	519	94	D	–
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
	AUGUSTA, ME							
54	**Professional, scientific, & technical services**	**82**	**39 505**	**14 637**	**3 247**	**467**	**28.5**	**2.1**
541	Professional, scientific, & technical services	82	39 505	14 637	3 247	467	28.5	2.1
5411	Legal services	43	20 910	6 924	1 445	207	20.8	1.6
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 924	1 843	371	62	7.9	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 924	1 843	371	62	7.9	2.5
541211	Offices of certified public accountants	5	3 634	1 762	335	53	3.3	–
5413	Architectural, engineering, & related services	5	5 620	2 119	550	59	23.0	–
5416	Management, scientific, & technical consulting services	8	3 048	1 062	300	37	70.1	–
5418	Advertising & related services	11	3 325	1 382	291	52	44.7	12.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BANGOR, ME							
54	**Professional, scientific, & technical services**	**147**	**70 387**	**33 042**	**7 066**	**869**	**18.4**	**9.0**
541	Professional, scientific, & technical services	147	70 387	33 042	7 066	869	18.4	9.0
5411	Legal services	58	34 166	14 746	3 258	385	14.8	2.4
54111	Offices of lawyers	55	D	D	D	e	D	D
541110	Offices of lawyers	55	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	55	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	17 569	8 830	1 808	242	30.4	30.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	17 569	8 830	1 808	242	30.4	30.1
541211	Offices of certified public accountants	20	11 508	6 123	1 233	140	30.6	38.8
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	11 897	6 344	1 375	161	14.2	1.8
5416	Management, scientific, & technical consulting services	10	3 750	2 152	460	36	6.2	–
54161	Management consulting services	8	D	D	D	b	D	D
	BATH, ME							
54	**Professional, scientific, & technical services**	**36**	**25 753**	**12 529**	**2 706**	**337**	**11.3**	**16.9**
541	Professional, scientific, & technical services	36	25 753	12 529	2 706	337	11.3	16.9
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	c	D	D
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
	BELFAST, ME							
54	**Professional, scientific, & technical services**	**18**	**4 536**	**1 457**	**295**	**55**	**63.5**	**4.6**
541	Professional, scientific, & technical services	18	4 536	1 457	295	55	63.5	4.6
	BIDDEFORD, ME							
54	**Professional, scientific, & technical services**	**30**	**12 097**	**6 293**	**1 478**	**162**	**12.1**	**4.7**
541	Professional, scientific, & technical services	30	12 097	6 293	1 478	162	12.1	4.7
5411	Legal services	15	4 049	2 070	469	61	21.8	2.4
54111	Offices of lawyers	15	4 049	2 070	469	61	21.8	2.4
541110	Offices of lawyers	15	4 049	2 070	469	61	21.8	2.4
5411101	Offices of lawyers (except legal aid societies)	15	4 049	2 070	469	61	21.8	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 195	609	151	19	29.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 195	609	151	19	29.0	–
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	BREWER, ME							
54	**Professional, scientific, & technical services**	**20**	**6 738**	**3 044**	**695**	**99**	**30.4**	**4.0**
541	Professional, scientific, & technical services	20	6 738	3 044	695	99	30.4	4.0
5413	Architectural, engineering, & related services	5	2 463	1 276	280	37	8.1	–
	BRUNSWICK TOWN, ME							
54	**Professional, scientific, & technical services**	**73**	**25 150**	**11 048**	**2 506**	**343**	**30.8**	**2.5**
541	Professional, scientific, & technical services	73	25 150	11 048	2 506	343	30.8	2.5
5411	Legal services	27	5 683	2 247	481	73	45.9	3.5
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 741	587	157	35	46.6	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 741	587	157	35	46.6	7.3
5413	Architectural, engineering, & related services	16	12 289	5 849	1 359	160	19.1	–
54133	Engineering services	10	10 998	5 396	1 245	141	14.0	–
541330	Engineering services	10	10 998	5 396	1 245	141	14.0	–
	CALAIS, ME							
54	**Professional, scientific, & technical services**	**12**	**1 503**	**412**	**107**	**31**	**85.0**	**6.7**
541	Professional, scientific, & technical services	12	1 503	412	107	31	85.0	6.7
	CARIBOU, ME							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	976	303	83	22	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	976	303	83	22	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ELLSWORTH, ME							
54	**Professional, scientific, & technical services**	**31**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	31	D	D	D	c	D	D
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 732	568	146	33	45.7	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 732	568	146	33	45.7	.9
	GARDINER, ME							
54	**Professional, scientific, & technical services**	**11**	**2 455**	**1 263**	**231**	**56**	**30.3**	**.7**
541	Professional, scientific, & technical services	11	2 455	1 263	231	56	30.3	.7
	GORHAM TOWN, ME							
54	**Professional, scientific, & technical services**	**31**	**11 270**	**2 323**	**482**	**85**	**55.6**	**11.3**
541	Professional, scientific, & technical services	31	11 270	2 323	482	85	55.6	11.3
5413	Architectural, engineering, & related services	9	5 466	1 078	222	32	87.9	12.1
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
	HALLOWELL, ME							
54	**Professional, scientific, & technical services**	**11**	**2 274**	**1 049**	**269**	**51**	**31.8**	**–**
541	Professional, scientific, & technical services	11	2 274	1 049	269	51	31.8	–
	LEWISTON, ME							
54	**Professional, scientific, & technical services**	**73**	**153 395**	**38 166**	**7 666**	**1 215**	**2.6**	**.5**
541	Professional, scientific, & technical services	73	153 395	38 166	7 666	1 215	2.6	.5
5411	Legal services	30	23 698	12 325	1 720	233	7.4	–
54111	Offices of lawyers	30	23 698	12 325	1 720	233	7.4	–
541110	Offices of lawyers	30	23 698	12 325	1 720	233	7.4	–
5411101	Offices of lawyers (except legal aid societies)	30	23 698	12 325	1 720	233	7.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	e	D	D
541211	Offices of certified public accountants	8	D	D	D	b	D	D
541219	Other accounting services	13	D	D	D	e	D	D
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	f	D	D
54189	Other services related to advertising	4	D	D	D	f	D	D
541890	Other services related to advertising	4	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	f	D	D
	OLD TOWN, ME							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	c	D	D
5413	Architectural, engineering, & related services	2	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	c	D	D
	ORONO TOWN, ME							
54	**Professional, scientific, & technical services**	**13**	**3 318**	**1 022**	**109**	**41**	**63.3**	**1.1**
541	Professional, scientific, & technical services	13	3 318	1 022	109	41	63.3	1.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PORTLAND, ME							
54	**Professional, scientific, & technical services**	**436**	**363 945**	**152 729**	**32 744**	**3 645**	**19.3**	**7.0**
541	Professional, scientific, & technical services	436	363 945	152 729	32 744	3 645	19.3	7.0
5411	Legal services	151	156 157	61 909	12 368	1 351	12.1	1.6
54111	Offices of lawyers	148	D	D	D	g	D	D
541110	Offices of lawyers	148	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	148	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	54	49 263	24 458	5 405	695	13.1	26.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	54	49 263	24 458	5 405	695	13.1	26.3
541211	Offices of certified public accountants	36	42 754	21 665	4 711	465	11.3	29.1
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	54	72 960	34 055	8 215	770	16.5	7.7
54131	Architectural services	23	16 020	6 967	1 355	159	20.6	1.1
541310	Architectural services	23	16 020	6 967	1 355	159	20.6	1.1
54133	Engineering services	22	50 085	23 734	6 183	525	16.2	10.5
541330	Engineering services	22	50 085	23 734	6 183	525	16.2	10.5
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	15	8 835	2 965	640	81	51.3	2.2
54143	Graphic design services	9	7 929	2 817	601	75	51.8	–
541430	Graphic design services	9	7 929	2 817	601	75	51.8	–
5414301	Graphic design services (except commercial art & medical artists)	9	7 929	2 817	601	75	51.8	–
5415	Computer systems design & related services	34	16 164	4 379	838	114	48.4	8.3
54151	Computer systems design & related services	34	16 164	4 379	838	114	48.4	8.3
541512	Computer systems design services	18	11 855	2 633	586	71	43.7	1.6
5416	Management, scientific, & technical consulting services	67	28 277	12 809	2 722	322	41.4	4.6
54161	Management consulting services	50	21 313	9 522	1 932	234	44.7	4.4
541611	Administrative management & general management consulting service	22	7 954	4 266	868	75	29.3	11.1
541612	Human resources & executive search consulting services	16	8 408	3 547	702	121	31.4	–
5416123	Human resources & personnel management consulting	10	5 982	2 276	400	38	36.6	–
541613	Marketing consulting services	10	D	D	D	b	D	D
54169	Other scientific & technical consulting services	12	3 909	1 673	352	49	46.7	7.4
541690	Other scientific & technical consulting services	12	3 909	1 673	352	49	46.7	7.4
5418	Advertising & related services	37	25 097	9 429	2 053	235	30.1	3.0
54181	Advertising agencies	25	19 210	7 297	1 598	177	35.6	3.9
541810	Advertising agencies	25	19 210	7 297	1 598	177	35.6	3.9
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	21	D	D	D	b	D	D
54192	Photographic services	17	4 489	1 833	312	58	23.7	5.6
541922	Commercial photography	9	D	D	D	b	D	D
	PRESQUE ISLE, ME							
54	**Professional, scientific, & technical services**	**27**	**7 411**	**3 020**	**674**	**135**	**35.4**	**3.7**
541	Professional, scientific, & technical services	27	7 411	3 020	674	135	35.4	3.7
5411	Legal services	10	3 462	1 304	281	58	17.0	7.9
54111	Offices of lawyers	10	3 462	1 304	281	58	17.0	7.9
541110	Offices of lawyers	10	3 462	1 304	281	58	17.0	7.9
5411101	Offices of lawyers (except legal aid societies)	10	3 462	1 304	281	58	17.0	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 936	1 019	250	42	30.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 936	1 019	250	42	30.1	–
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	ROCKLAND, ME							
54	**Professional, scientific, & technical services**	**25**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	25	D	D	D	c	D	D
5411	Legal services	10	2 972	1 499	296	49	46.0	12.2
54111	Offices of lawyers	10	2 972	1 499	296	49	46.0	12.2
541110	Offices of lawyers	10	2 972	1 499	296	49	46.0	12.2
5411101	Offices of lawyers (except legal aid societies)	10	2 972	1 499	296	49	46.0	12.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 138	567	126	41	44.2	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 138	567	126	41	44.2	1.7
	SACO, ME							
54	**Professional, scientific, & technical services**	**38**	**17 094**	**8 487**	**1 900**	**216**	**46.0**	**9.5**
541	Professional, scientific, & technical services	38	17 094	8 487	1 900	216	46.0	9.5
5411	Legal services	12	5 877	3 027	622	73	26.9	2.3
54111	Offices of lawyers	12	5 877	3 027	622	73	26.9	2.3
541110	Offices of lawyers	12	5 877	3 027	622	73	26.9	2.3
5411101	Offices of lawyers (except legal aid societies)	12	5 877	3 027	622	73	26.9	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 887	1 135	250	36	28.4	21.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 887	1 135	250	36	28.4	21.5
5413	Architectural, engineering, & related services	10	6 738	2 663	633	78	84.2	15.0
5418	Advertising & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SANFORD TOWN, ME							
54	**Professional, scientific, & technical services**	**37**	**10 132**	**3 610**	**806**	**142**	**57.0**	**15.0**
541	Professional, scientific, & technical services	37	10 132	3 610	806	142	57.0	15.0
5411	Legal services	15	4 662	1 459	298	48	61.4	6.7
54111	Offices of lawyers	15	4 662	1 459	298	48	61.4	6.7
541110	Offices of lawyers	15	4 662	1 459	298	48	61.4	6.7
5411101	Offices of lawyers (except legal aid societies)	15	4 662	1 459	298	48	61.4	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 845	835	239	53	46.0	42.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 845	835	239	53	46.0	42.6
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	SCARBOROUGH TOWN, ME							
54	**Professional, scientific, & technical services**	**51**	**32 704**	**11 539**	**2 786**	**281**	**29.7**	**13.3**
541	Professional, scientific, & technical services	51	32 704	11 539	2 786	281	29.7	13.3
5413	Architectural, engineering, & related services	13	16 592	5 819	1 421	136	21.0	–
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
5415	Computer systems design & related services	8	3 998	1 188	324	25	66.1	–
54151	Computer systems design & related services	8	3 998	1 188	324	25	66.1	–
5418	Advertising & related services	6	4 052	1 636	338	54	13.9	7.3
	SOUTH PORTLAND, ME							
54	**Professional, scientific, & technical services**	**81**	**63 411**	**26 381**	**6 356**	**684**	**9.0**	**14.8**
541	Professional, scientific, & technical services	81	63 411	26 381	6 356	684	9.0	14.8
5411	Legal services	18	14 760	8 142	1 744	161	12.3	.9
54111	Offices of lawyers	16	D	D	D	c	D	D
541110	Offices of lawyers	16	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	10 836	4 114	1 137	112	14.4	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	10 836	4 114	1 137	112	14.4	3.6
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	25 965	10 318	2 560	217	4.4	18.8
54133	Engineering services	11	24 441	9 794	2 445	202	.2	20.0
541330	Engineering services	11	24 441	9 794	2 445	202	.2	20.0
5415	Computer systems design & related services	10	5 088	1 282	311	31	2.0	58.4
54151	Computer systems design & related services	10	5 088	1 282	311	31	2.0	58.4
5416	Management, scientific, & technical consulting services	11	2 785	1 016	222	23	27.6	27.3
5419	Other professional, scientific, & technical services	7	D	D	D	c	D	D
	WATERVILLE, ME							
54	**Professional, scientific, & technical services**	**51**	**14 993**	**5 616**	**1 328**	**197**	**35.3**	**12.9**
541	Professional, scientific, & technical services	51	14 993	5 616	1 328	197	35.3	12.9
5411	Legal services	21	6 766	2 510	601	80	26.6	1.5
54111	Offices of lawyers	21	6 766	2 510	601	80	26.6	1.5
541110	Offices of lawyers	21	6 766	2 510	601	80	26.6	1.5
5411101	Offices of lawyers (except legal aid societies)	21	6 766	2 510	601	80	26.6	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 965	1 472	341	59	19.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 965	1 472	341	59	19.9	–
5413	Architectural, engineering, & related services	6	2 983	934	219	25	46.6	52.3
	WESTBROOK, ME							
54	**Professional, scientific, & technical services**	**45**	**25 173**	**12 912**	**2 929**	**348**	**23.0**	**2.0**
541	Professional, scientific, & technical services	45	25 173	12 912	2 929	348	23.0	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 436	1 077	265	52	48.3	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 436	1 077	265	52	48.3	.7
541219	Other accounting services	7	1 761	856	202	41	28.5	1.0
5413	Architectural, engineering, & related services	12	17 349	9 289	2 047	208	21.3	–
54133	Engineering services	8	12 044	7 034	1 464	134	30.7	–
541330	Engineering services	8	12 044	7 034	1 464	134	30.7	–
	WINDHAM TOWN, ME							
54	**Professional, scientific, & technical services**	**32**	**5 298**	**1 981**	**404**	**86**	**47.4**	**8.9**
541	Professional, scientific, & technical services	32	5 298	1 981	404	86	47.4	8.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 293	563	140	31	80.7	19.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 293	563	140	31	80.7	19.3
5413	Architectural, engineering, & related services	8	2 143	689	121	23	54.6	4.9
	YORK TOWN, ME							
54	**Professional, scientific, & technical services**	**28**	**6 650**	**2 488**	**464**	**82**	**78.8**	**4.6**
541	Professional, scientific, & technical services	28	6 650	2 488	464	82	78.8	4.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ANDROSCOGGIN COUNTY, ME							
54	**Professional, scientific, & technical services**	**35**	**4 975**	**1 688**	**373**	**92**	**51.0**	**25.1**
541	Professional, scientific, & technical services	35	4 975	1 688	373	92	51.0	25.1
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
	BALANCE OF CUMBERLAND COUNTY, ME							
54	**Professional, scientific, & technical services**	**224**	**87 691**	**34 850**	**7 276**	**936**	**31.8**	**6.2**
541	Professional, scientific, & technical services	224	87 691	34 850	7 276	936	31.8	6.2
5411	Legal services	21	3 774	1 027	182	38	38.2	10.1
54111	Offices of lawyers	21	3 774	1 027	182	38	38.2	10.1
541110	Offices of lawyers	21	3 774	1 027	182	38	38.2	10.1
5411101	Offices of lawyers (except legal aid societies)	21	3 774	1 027	182	38	38.2	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	4 394	2 004	427	86	38.2	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	4 394	2 004	427	86	38.2	3.2
541219	Other accounting services	8	1 456	656	165	25	15.4	7.4
5413	Architectural, engineering, & related services	63	38 782	16 653	3 658	481	21.4	6.5
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
54133	Engineering services	47	D	D	D	e	D	D
541330	Engineering services	47	D	D	D	e	D	D
5414	Specialized design services	10	D	D	D	a	D	D
54141	Interior design services	8	D	D	D	a	D	D
541410	Interior design services	8	D	D	D	a	D	D
5415	Computer systems design & related services	28	D	D	D	c	D	D
54151	Computer systems design & related services	28	D	D	D	c	D	D
541512	Computer systems design services	15	18 210	7 452	1 670	158	19.7	1.2
5415121	Computer systems integrators	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	55	D	D	D	b	D	D
54161	Management consulting services	36	D	D	D	b	D	D
54169	Other scientific & technical consulting services	9	4 583	1 519	196	25	65.9	23.8
541690	Other scientific & technical consulting services	9	4 583	1 519	196	25	65.9	23.8
5418	Advertising & related services	15	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	a	D	D
	BALANCE OF PENOBSCOT COUNTY, ME							
54	**Professional, scientific, & technical services**	**84**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	84	D	D	D	c	D	D
5411	Legal services	21	D	D	D	b	D	D
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	2 013	738	142	39	55.1	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	2 013	738	142	39	55.1	5.0
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
	BALANCE OF WALDO COUNTY, ME							
54	**Professional, scientific, & technical services**	**22**	**2 833**	**1 344**	**226**	**45**	**32.1**	**2.2**
541	Professional, scientific, & technical services	22	2 833	1 344	226	45	32.1	2.2
	BALANCE OF YORK COUNTY, ME							
54	**Professional, scientific, & technical services**	**147**	**31 771**	**9 868**	**2 051**	**371**	**56.4**	**5.9**
541	Professional, scientific, & technical services	147	31 771	9 868	2 051	371	56.4	5.9
5411	Legal services	36	7 521	3 092	652	116	46.4	4.1
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	4 250	1 453	316	62	48.4	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	4 250	1 453	316	62	48.4	4.9
5413	Architectural, engineering, & related services	30	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	23	D	D	D	b	D	D
54161	Management consulting services	18	D	D	D	a	D	D
5418	Advertising & related services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF AROOSTOOK COUNTY, ME							
54	**Professional, scientific, & technical services**	**47**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	47	D	D	D	c	D	D
5411	Legal services	24	3 949	1 350	322	68	63.2	3.7
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 478	671	190	35	79.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 478	671	190	35	79.2	–
	BALANCE OF FRANKLIN COUNTY, ME							
54	**Professional, scientific, & technical services**	**36**	**4 997**	**1 960**	**433**	**95**	**49.3**	**10.6**
541	Professional, scientific, & technical services	36	4 997	1 960	433	95	49.3	10.6
	BALANCE OF HANCOCK COUNTY, ME							
54	**Professional, scientific, & technical services**	**80**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	80	D	D	D	c	D	D
5411	Legal services	20	D	D	D	b	D	D
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 547	580	162	32	52.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 547	580	162	32	52.1	–
5413	Architectural, engineering, & related services	26	D	D	D	b	D	D
	BALANCE OF KENNEBEC COUNTY, ME							
54	**Professional, scientific, & technical services**	**75**	**11 838**	**3 702**	**858**	**155**	**59.0**	**5.0**
541	Professional, scientific, & technical services	75	11 838	3 702	858	155	59.0	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	D	D	D	b	D	D
	BALANCE OF KNOX COUNTY, ME							
54	**Professional, scientific, & technical services**	**49**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	49	D	D	D	c	D	D
5411	Legal services	8	3 506	1 237	278	38	57.3	–
54111	Offices of lawyers	8	3 506	1 237	278	38	57.3	–
541110	Offices of lawyers	8	3 506	1 237	278	38	57.3	–
5411101	Offices of lawyers (except legal aid societies)	8	3 506	1 237	278	38	57.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 175	446	81	24	53.4	15.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 175	446	81	24	53.4	15.7
5413	Architectural, engineering, & related services	10	1 630	742	146	24	58.8	5.5
5414	Specialized design services	5	D	D	D	a	D	D
	BALANCE OF LINCOLN COUNTY, ME							
54	**Professional, scientific, & technical services**	**74**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	74	D	D	D	c	D	D
5411	Legal services	20	4 654	1 373	343	63	54.4	–
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	3 031	989	223	37	84.6	9.0
	BALANCE OF OXFORD COUNTY, ME							
54	**Professional, scientific, & technical services**	**56**	**8 912**	**3 573**	**793**	**149**	**47.4**	**9.8**
541	Professional, scientific, & technical services	56	8 912	3 573	793	149	47.4	9.8
5411	Legal services	16	3 951	1 907	397	68	24.8	10.1
54111	Offices of lawyers	16	3 951	1 907	397	68	24.8	10.1
541110	Offices of lawyers	16	3 951	1 907	397	68	24.8	10.1
5411101	Offices of lawyers (except legal aid societies)	16	3 951	1 907	397	68	24.8	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 208	525	148	43	43.5	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 208	525	148	43	43.5	1.7
	BALANCE OF PISCATAQUIS COUNTY, ME							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 573	1 072	251	50	19.2	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 573	1 072	251	50	19.2	3.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SAGADAHOC COUNTY, ME							
54	**Professional, scientific, & technical services**	**26**	**16 954**	**6 877**	**1 706**	**198**	**16.4**	**2.3**
541	Professional, scientific, & technical services	26	16 954	6 877	1 706	198	16.4	2.3
5411	Legal services	4	D	D	D	b	D	D
54111	Offices of lawyers	3	D	D	D	b	D	D
541110	Offices of lawyers	3	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	c	D	D
	BALANCE OF SOMERSET COUNTY, ME							
54	**Professional, scientific, & technical services**	**58**	**16 560**	**6 148**	**1 427**	**221**	**28.5**	**1.3**
541	Professional, scientific, & technical services	58	16 560	6 148	1 427	221	28.5	1.3
5411	Legal services	22	5 774	1 790	339	68	46.9	1.9
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 110	412	120	39	90.1	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 110	412	120	39	90.1	2.7
5413	Architectural, engineering, & related services	13	7 576	3 014	789	87	8.9	.2
	BALANCE OF WASHINGTON COUNTY, ME							
54	**Professional, scientific, & technical services**	**22**	**2 235**	**682**	**167**	**51**	**76.5**	**6.2**
541	Professional, scientific, & technical services	22	2 235	682	167	51	76.5	6.2

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MAINE

There are no geographic notes for the state of Maine.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

MAINE

Bangor, ME MSA

Penobscot County, ME (Part)

Bangor city, ME

Brewer city, ME

Old Town city, ME

Orono town, ME

Waldo County, ME (Part)

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA

Boston, MA—NH PMSA

Bristol County, MA (Part)

Mansfield town, MA

Norton town, MA

Taunton city, MA

Essex County, MA (Part)

Amesbury town, MA

Beverly city, MA

Danvers town, MA

Gloucester city, MA

Ipswich town, MA

Lynn city, MA

Lynnfield town, MA

Marblehead town, MA

Newburyport city, MA

Peabody city, MA

Salem city, MA

Saugus town, MA

Swampscott town, MA

Middlesex County, MA (Part)

Acton town, MA

Arlington town, MA

Ashland town, MA

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Bedford town, MA

Belmont town, MA

Burlington town, MA

Cambridge city, MA

Concord town, MA

Everett city, MA

Framingham town, MA

Holliston town, MA

Hopkinton town, MA

Hudson town, MA

Lexington town, MA

Malden city, MA

Marlborough city, MA

Maynard town, MA

Medford city, MA

Melrose city, MA

Natick town, MA

Newton city, MA

North Reading town, MA

Reading town, MA

Somerville city, MA

Stoneham town, MA

Sudbury town, MA

Wakefield town, MA

Waltham city, MA

Watertown city, MA

Wayland town, MA

Weston town, MA

Wilmington town, MA

U.S. Census Bureau, 1997 Economic Census

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Winchester town, MA

Woburn city, MA

Norfolk County, MA (Part)

Bellingham town, MA

Braintree town, MA

Brookline town, MA

Canton town, MA

Dedham town, MA

Foxborough town, MA

Franklin city, MA

Holbrook town, MA

Medfield town, MA

Medway town, MA

Milton town, MA

Needham town, MA

Norfolk town, MA

Norwood town, MA

Quincy city, MA

Randolph town, MA

Sharon town, MA

Stoughton town, MA

Walpole town, MA

Wellesley town, MA

Westwood town, MA

Weymouth town, MA

Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA

Duxbury town, MA

Hanover town, MA

Hingham town, MA

Hull town, MA

Kingston town, MA

Marshfield town, MA

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Boston, MA—NH PMSA—Con.

Plymouth County, MA (Part)—Con.

Pembroke town, MA

Plymouth town, MA

Rockland town, MA

Scituate town, MA

Wareham town, MA

Suffolk County, MA (Part)

Boston city, MA

Chelsea city, MA

Revere city, MA

Winthrop town, MA

Worcester County, MA (Part)

Harvard town, MA

Milford town, MA

Rockingham County, NH (Part)

Brockton, MA PMSA

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

U.S. Census Bureau, 1997 Economic Census

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Lawrence, MA—NH PMSA

Essex County, MA (Part)

Andover town, MA

Haverhill city, MA

Lawrence city, MA

Methuen city, MA

North Andover town, MA

Rockingham County, NH (Part)

Derry town, NH

Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)

Billerica town, MA

Chelmsford town, MA

Dracut town, MA

Lowell city, MA

Pepperell town, MA

Tewksbury town, MA

Westford town, MA

Hillsborough County, NH (Part)

Pelham town, NH

Manchester, NH PMSA

Hillsborough County, NH (Part)

Bedford town, NH

Goffstown town, NH

Manchester city, NH

Merrimack County, NH (Part)

Rockingham County, NH (Part)

Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH (Part)

Hudson town, NH

Merrimack town, NH

Milford town, NH

Nashua city, NH

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

New Bedford, MA PMSA

Bristol County, MA (Part)

Dartmouth town, MA

Fairhaven town, MA

New Bedford city, MA

Plymouth County, MA (Part)

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)

York town, ME

Rockingham County, NH (Part)

Exeter town, NH

Hampton town, NH

Portsmouth city, NH

Strafford County, NH (Part)

Dover city, NH

Durham town, NH

Rochester city, NH

Somersworth city, NH

Worcester, MA—CT PMSA

Windham County, CT (Part)

Hampden County, MA (Part)

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

U.S. Census Bureau, 1997 Economic Census

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Worcester, MA—CT PMSA—Con.

Worcester County, MA (Part)—Con.

Webster town, MA

Westborough town, MA

Worcester city, MA

Lewiston—Auburn, ME MSA

Androscoggin County, ME

Auburn city, ME

Lewiston city, ME

Portland, ME MSA

Cumberland County, ME (Part)

Gorham town, ME

Portland city, ME

Scarborough town, ME

South Portland city, ME

Portland, ME MSA—Con.

Cumberland County, ME (Part)—Con.

Westbrook city, ME

Windham town, ME

York County, ME (Part)

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)

York town, ME

Rockingham County, NH (Part)

Exeter town, NH

Hampton town, NH

Portsmouth city, NH

Strafford County, NH (Part)

Dover city, NH

Durham town, NH

Rochester city, NH

Somersworth city, NH

U.S. Census Bureau, 1997 Economic Census

Michigan

1997

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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ECONOMIC CENSUS 1997

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MICHIGAN							
54	**Professional, scientific, & technical services**	**18 614**	**16 231 697**	**6 882 894**	**1 549 602**	**162 971**	**17.8**	**5.6**
541	Professional, scientific, & technical services	18 614	16 231 697	6 882 894	1 549 602	162 971	17.8	5.6
5411	Legal services	5 125	3 002 148	1 366 397	281 743	27 677	19.2	4.2
54111	Offices of lawyers	4 942	2 900 919	1 323 547	272 582	26 147	19.2	4.1
541110	Offices of lawyers	4 942	2 900 919	1 323 547	272 582	26 147	19.2	4.1
5411101	Offices of lawyers (except legal aid societies)	4 942	2 900 919	1 323 547	272 582	26 147	19.2	4.1
54119	Other legal services	183	101 229	42 850	9 161	1 530	18.2	6.8
541191	Title abstract & settlement offices	144	86 276	38 232	8 194	1 352	19.1	7.5
541199	All other legal services	39	14 953	4 618	967	178	13.2	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	3 158	1 750 484	836 726	189 480	28 444	17.8	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	3 158	1 750 484	836 726	189 480	28 444	17.8	6.3
541211	Offices of certified public accountants	1 582	1 133 820	512 748	112 198	12 698	16.4	4.9
541213	Tax return preparation services	405	75 011	30 456	11 586	5 494	28.5	4.5
541214	Payroll services	105	333 134	193 161	43 309	5 729	2.0	8.2
541219	Other accounting services	1 066	208 519	100 361	22 387	4 523	46.4	11.6
5413	Architectural, engineering, & related services	3 327	4 292 751	1 975 527	455 877	42 085	18.8	7.0
54131	Architectural services	559	416 101	184 418	40 279	4 137	19.6	2.3
541310	Architectural services	559	416 101	184 418	40 279	4 137	19.6	2.3
54133	Engineering services	2 189	3 374 002	1 571 964	362 441	31 617	19.3	8.2
541330	Engineering services	2 189	3 374 002	1 571 964	362 441	31 617	19.3	8.2
54134	Drafting services	73	75 789	46 847	11 596	1 085	4.5	.3
541340	Drafting services	73	75 789	46 847	11 596	1 085	4.5	.3
54135	Building inspection services	106	14 650	6 069	1 102	268	33.0	5.0
541350	Building inspection services	106	14 650	6 069	1 102	268	33.0	5.0
54136	Geophysical surveying & mapping services	14	8 977	3 164	775	63	57.0	5.5
541360	Geophysical surveying & mapping services	14	8 977	3 164	775	63	57.0	5.5
54137	Surveying & mapping (except geophysical) services	197	75 657	38 881	8 120	1 396	29.7	4.8
541370	Surveying & mapping (except geophysical) services	197	75 657	38 881	8 120	1 396	29.7	4.8
54138	Testing laboratories	189	327 575	124 184	31 564	3 519	11.4	3.0
541380	Testing laboratories	189	327 575	124 184	31 564	3 519	11.4	3.0
5414	Specialized design services	836	467 080	175 351	39 085	4 814	29.4	4.7
54141	Interior design services	287	107 290	19 969	4 439	841	51.7	4.1
541410	Interior design services	287	107 290	19 969	4 439	841	51.7	4.1
54142	Industrial design services	104	166 545	86 748	19 886	2 066	5.2	6.2
541420	Industrial design services	104	166 545	86 748	19 886	2 066	5.2	6.2
54143	Graphic design services	435	187 043	65 406	14 153	1 839	37.4	3.9
541430	Graphic design services	435	187 043	65 406	14 153	1 839	37.4	3.9
5414301	Graphic design services (except commercial art & medical artists)	355	162 273	56 067	12 162	1 587	37.3	3.9
5414302	Commercial art	79	D	D	D	e	D	D
5414303	Medical artists	1	D	D	D	a	D	D
54149	Other specialized design services	10	6 202	3 228	607	68	47.6	–
541490	Other specialized design services	10	6 202	3 228	607	68	47.6	–
5415	Computer systems design & related services	1 693	2 274 496	958 403	223 157	19 296	13.4	5.7
54151	Computer systems design & related services	1 693	2 274 496	958 403	223 157	19 296	13.4	5.7
541511	Custom computer programming services	758	693 156	355 941	77 864	7 294	16.1	9.0
541512	Computer systems design services	717	1 213 438	511 773	120 694	10 023	13.7	4.8
5415121	Computer systems integrators	310	737 813	254 715	57 973	4 999	11.5	6.1
5415122	Computer systems consultants (except systems integrators)	407	475 625	257 058	62 721	5 024	17.2	2.8
541513	Computer facilities management services	31	273 851	49 888	17 057	1 190	1.1	1.4
541519	Other computer related services	187	94 051	40 801	7 542	789	24.8	6.0
5416	Management, scientific, & technical consulting services	2 317	1 735 486	671 795	152 185	16 209	20.9	6.0
54161	Management consulting services	1 800	1 550 230	591 497	135 152	14 246	18.1	6.0
541611	Administrative management & general management consulting service	860	662 203	257 336	58 006	5 122	17.6	6.1
541612	Human resources & executive search consulting services	413	218 125	109 914	25 509	2 670	28.3	14.5
5416121	Actuarial consulting	15	41 761	19 727	4 654	317	2.5	–
5416122	Executive placement services	194	98 782	56 449	13 161	1 435	30.4	15.5
5416123	Human resources & personnel management consulting	204	77 582	33 738	7 694	918	39.4	20.9
541613	Marketing consulting services	336	398 481	125 796	29 444	4 260	22.1	4.5
541614	Process, physical distribution, & logistics consulting services	135	257 015	93 273	20 994	2 040	3.6	1.0
541618	Other management consulting services	56	14 406	5 178	1 199	154	35.4	2.8
54162	Environmental consulting services	179	92 577	38 746	8 939	1 115	45.5	5.6
541620	Environmental consulting services	179	92 577	38 746	8 939	1 115	45.5	5.6
54169	Other scientific & technical consulting services	338	92 679	41 552	8 094	848	43.3	6.5
541690	Other scientific & technical consulting services	338	92 679	41 552	8 094	848	43.3	6.5
5417	Scientific research & development services	148	478 865	182 032	37 549	4 012	14.0	5.5
54171	R&D in the physical, engineering, & life sciences	131	471 820	179 095	36 955	3 865	13.0	5.2
541710	R&D in the physical, engineering, & life sciences	131	471 820	179 095	36 955	3 865	13.0	5.2
5417101	R&D in the physical & engineering sciences	96	414 864	156 454	31 645	3 317	12.4	3.0
5417102	Research & development in the life sciences	35	56 956	22 641	5 310	548	17.7	21.6
54172	Research & development in the social sciences & humanities	17	7 045	2 937	594	147	76.4	23.1
541720	R&D in the social sciences & humanities	17	7 045	2 937	594	147	76.4	23.1

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MICHIGAN—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	1 135	1 799 543	581 852	142 085	13 676	13.0	2.9
54181	Advertising agencies	404	854 034	358 449	91 882	6 863	8.2	2.6
541810	Advertising agencies	404	854 034	358 449	91 882	6 863	8.2	2.6
54182	Public relations agencies	141	86 710	37 421	7 330	820	25.0	3.1
541820	Public relations agencies	141	86 710	37 421	7 330	820	25.0	3.1
54183	Media buying services	12	7 033	3 279	751	67	6.1	4.9
541830	Media buying services	12	7 033	3 279	751	67	6.1	4.9
54184	Media representatives	98	65 670	24 844	5 497	548	22.7	11.2
541840	Media representatives	98	65 670	24 844	5 497	548	22.7	11.2
5418401	Radio & television advertising representatives	54	41 592	15 215	3 677	365	15.2	11.8
5418402	Publishers' advertising representatives	44	24 078	9 629	1 820	183	35.6	10.2
54185	Display advertising	69	171 320	27 822	7 017	1 151	9.5	1.7
541850	Display advertising	69	171 320	27 822	7 017	1 151	9.5	1.7
5418501	Display advertising (except outdoor)	23	94 398	9 981	2 840	737	9.3	.8
5418502	Outdoor advertising services	46	76 922	17 841	4 177	414	9.6	2.8
54186	Direct mail advertising	95	204 274	51 385	12 614	1 895	20.2	3.2
541860	Direct mail advertising	95	204 274	51 385	12 614	1 895	20.2	3.2
54187	Advertising material distribution services	24	28 165	4 924	1 161	371	17.0	10.1
541870	Advertising material distribution services	24	28 165	4 924	1 161	371	17.0	10.1
54189	Other services related to advertising	292	382 337	73 728	15 833	1 961	17.1	2.0
541890	Other services related to advertising	292	382 337	73 728	15 833	1 961	17.1	2.0
5418901	Welcoming services	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	139	273 412	37 473	7 045	874	17.8	2.1
5418903	Sign painting & lettering shop	120	25 091	6 648	1 506	367	52.0	4.9
5418909	All other advertising	31	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	875	430 844	134 811	28 441	6 758	22.5	10.5
54191	Marketing research & public opinion polling	99	203 414	75 387	15 487	3 555	8.5	9.0
541910	Marketing research & public opinion polling	99	203 414	75 387	15 487	3 555	8.5	9.0
54192	Photographic services	654	169 531	42 661	9 107	2 545	36.9	13.2
541921	Photographic studios, portrait	530	126 489	32 347	7 061	2 225	33.9	14.6
541922	Commercial photography	124	43 042	10 314	2 046	320	46.0	9.2
54193	Translation & interpretation services	26	9 738	3 598	747	99	11.9	–
541930	Translation & interpretation services	26	9 738	3 598	747	99	11.9	–
54199	All other professional, scientific, & technical services	96	48 161	13 165	3 100	559	32.8	9.8
541990	All other professional, scientific, & technical services	96	48 161	13 165	3 100	559	32.8	9.8

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	MICHIGAN								
54	**Professional, scientific, & technical services**	**182**	**221 556**	**170 287**	**74 116**	**21 616**	**2 156**	**6.4**	**7.2**
541	Professional, scientific, & technical services	182	221 556	170 287	74 116	21 616	2 156	6.4	7.2
5411	Legal services	114	57 821	57 071	33 372	8 094	1 000	4.5	14.7
54111	Offices of lawyers	114	57 821	57 071	33 372	8 094	1 000	4.5	14.7
541110	Offices of lawyers	114	57 821	57 071	33 372	8 094	1 000	4.5	14.7
5411102	Legal aid societies & similar legal services	114	57 821	57 071	33 372	8 094	1 000	4.5	14.7
5417	Scientific research & development services	68	163 735	113 216	40 744	13 522	1 156	7.0	4.6
54171	R&D in the physical, engineering, & life sciences	51	143 062	97 500	34 100	11 934	977	3.5	5.0
541710	R&D in the physical, engineering, & life sciences	51	143 062	97 500	34 100	11 934	977	3.5	5.0
5417101	R&D in the physical & engineering sciences	24	123 523	79 592	27 461	10 513	815	.6	1.4
5417102	Research & development in the life sciences	27	19 539	17 908	6 639	1 421	162	22.0	27.3
54172	Research & development in the social sciences & humanities	17	20 673	15 716	6 644	1 588	179	31.4	1.8
541720	R&D in the social sciences & humanities	17	20 673	15 716	6 644	1 588	179	31.4	1.8

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BENTON HARBOR, MI MSA							
54	**Professional, scientific, & technical services**	**255**	**124 571**	**48 856**	**10 545**	**1 338**	**30.4**	**5.4**
541	Professional, scientific, & technical services	255	124 571	48 856	10 545	1 338	30.4	5.4
5411	Legal services	79	33 973	11 117	2 503	320	35.1	4.3
54111	Offices of lawyers	75	D	D	D	e	D	D
541110	Offices of lawyers	75	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	75	D	D	D	e	D	D
54119	Other legal services	4	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	54	12 881	5 259	1 242	215	31.6	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	54	12 881	5 259	1 242	215	31.6	9.7
541211	Offices of certified public accountants	28	8 850	3 580	826	118	27.4	7.3
541213	Tax return preparation services	8	1 191	411	136	31	21.1	15.8
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	20 204	9 377	1 988	234	23.8	12.9
54133	Engineering services	19	12 642	6 543	1 286	146	15.6	19.6
541330	Engineering services	19	12 642	6 543	1 286	146	15.6	19.6
5414	Specialized design services	8	2 133	284	59	20	92.0	.5
5415	Computer systems design & related services	17	10 543	4 706	1 203	104	23.7	10.4
54151	Computer systems design & related services	17	10 543	4 706	1 203	104	23.7	10.4
541512	Computer systems design services	9	9 190	4 156	1 014	90	21.7	4.3
5416	Management, scientific, & technical consulting services	27	6 256	2 926	648	76	66.8	3.0
54161	Management consulting services	19	4 082	2 014	467	51	49.0	4.6
5418	Advertising & related services	19	27 799	11 192	2 038	258	16.6	.4
54181	Advertising agencies	8	15 929	6 543	1 436	166	18.8	.8
541810	Advertising agencies	8	15 929	6 543	1 436	166	18.8	.8
54182	Public relations agencies	2	D	D	D	a	D	D
541820	Public relations agencies	2	D	D	D	a	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	11	5 131	1 741	429	62	25.0	–
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	DETROIT–ANN ARBOR–FLINT, MI CMSA							
54	**Professional, scientific, & technical services**	**11 780**	**12 601 926**	**5 347 125**	**1 215 308**	**118 407**	**15.5**	**5.3**
541	Professional, scientific, & technical services	11 780	12 601 926	5 347 125	1 215 308	118 407	15.5	5.3
5411	Legal services	3 200	2 101 661	984 635	204 353	18 295	17.6	4.5
54111	Offices of lawyers	3 112	2 036 691	954 673	198 021	17 288	17.8	4.5
541110	Offices of lawyers	3 112	2 036 691	954 673	198 021	17 288	17.8	4.5
5411101	Offices of lawyers (except legal aid societies)	3 112	2 036 691	954 673	198 021	17 288	17.8	4.5
54119	Other legal services	88	64 970	29 962	6 332	1 007	10.8	6.4
541191	Title abstract & settlement offices	61	52 112	25 886	5 481	863	11.6	8.0
541199	All other legal services	27	12 858	4 076	851	144	7.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 831	1 235 238	588 140	131 377	17 713	15.3	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 831	1 235 238	588 140	131 377	17 713	15.3	5.0
541211	Offices of certified public accountants	958	789 252	353 537	75 593	8 085	14.5	4.3
541213	Tax return preparation services	197	45 620	20 110	7 458	3 723	22.1	5.2
541214	Payroll services	64	D	D	D	h	D	D
541219	Other accounting services	612	D	D	D	g	D	D
5413	Architectural, engineering, & related services	2 171	3 403 036	1 577 665	368 250	31 975	16.3	6.6
54131	Architectural services	359	291 879	128 805	28 215	2 767	18.3	2.5
541310	Architectural services	359	291 879	128 805	28 215	2 767	18.3	2.5
54133	Engineering services	1 510	2 731 821	1 287 113	299 818	24 824	17.0	7.7
541330	Engineering services	1 510	2 731 821	1 287 113	299 818	24 824	17.0	7.7
54134	Drafting services	49	D	D	D	f	D	D
541340	Drafting services	49	D	D	D	f	D	D
54135	Building inspection services	59	7 791	2 871	554	113	30.4	5.0
541350	Building inspection services	59	7 791	2 871	554	113	30.4	5.0
54137	Surveying & mapping (except geophysical) services	71	41 553	21 452	4 405	739	18.6	4.4
541370	Surveying & mapping (except geophysical) services	71	41 553	21 452	4 405	739	18.6	4.4
54138	Testing laboratories	122	260 155	94 295	24 501	2 569	8.7	1.8
541380	Testing laboratories	122	260 155	94 295	24 501	2 569	8.7	1.8
5414	Specialized design services	550	303 729	112 568	25 560	2 983	31.1	4.6
54141	Interior design services	195	D	D	D	f	D	D
541410	Interior design services	195	D	D	D	f	D	D
54142	Industrial design services	74	94 160	48 499	11 186	1 039	8.0	5.9
541420	Industrial design services	74	94 160	48 499	11 186	1 039	8.0	5.9
54143	Graphic design services	277	129 772	47 069	10 816	1 324	34.5	3.6
541430	Graphic design services	277	129 772	47 069	10 816	1 324	34.5	3.6
5414301	Graphic design services (except commercial art & medical artists)	217	108 828	39 255	9 096	1 117	34.5	4.0
5414302	Commercial art	59	D	D	D	c	D	D
54149	Other specialized design services	4	D	D	D	b	D	D
541490	Other specialized design services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DETROIT–ANN ARBOR–FLINT, MI CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	1 172	1 871 701	794 220	187 615	15 639	12.2	5.1
54151	Computer systems design & related services	1 172	1 871 701	794 220	187 615	15 639	12.2	5.1
541511	Custom computer programming services	538	567 448	290 900	63 106	5 759	15.7	9.9
541512	Computer systems design services	483	999 809	435 960	104 660	8 296	12.0	3.6
5415121	Computer systems integrators	195	599 588	210 647	48 542	3 998	9.6	4.5
5415122	Computer systems consultants (except systems integrators)	288	400 221	225 313	56 118	4 298	15.6	2.4
541513	Computer facilities management services	19	258 002	44 673	15 768	1 088	1.0	.1
541519	Other computer related services	132	46 442	22 687	4 081	496	37.6	7.8
5416	Management, scientific, & technical consulting services	1 514	1 451 052	551 582	125 344	12 905	17.3	5.6
54161	Management consulting services	1 223	1 341 865	503 646	115 801	11 865	15.4	5.4
541611	Administrative management & general management consulting service	548	556 370	211 232	48 701	3 818	15.5	5.9
541612	Human resources & executive search consulting services	289	175 855	87 399	19 698	2 110	24.2	12.7
5416121	Actuarial consulting	9	D	D	D	e	D	D
5416122	Executive placement services	138	73 044	41 669	9 235	1 101	29.2	8.7
5416123	Human resources & personnel management consulting	142	D	D	D	f	D	D
541613	Marketing consulting services	246	357 141	113 538	26 825	3 942	19.4	4.4
541614	Process, physical distribution, & logistics consulting services	107	244 127	87 750	19 671	1 877	2.9	.7
541618	Other management consulting services	33	8 372	3 727	906	118	26.3	4.9
54162	Environmental consulting services	83	46 619	19 886	4 481	529	42.4	6.1
541620	Environmental consulting services	83	46 619	19 886	4 481	529	42.4	6.1
54169	Other scientific & technical consulting services	208	62 568	28 050	5 062	511	37.4	8.2
541690	Other scientific & technical consulting services	208	62 568	28 050	5 062	511	37.4	8.2
5417	Scientific research & development services	111	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	99	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	99	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	76	D	D	D	h	D	D
5417102	Research & development in the life sciences	23	34 261	11 557	2 688	263	24.5	35.0
54172	Research & development in the social sciences & humanities	12	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	12	D	D	D	c	D	D
5418	Advertising & related services	710	1 503 353	482 288	121 320	10 815	10.2	2.4
54181	Advertising agencies	253	749 168	309 876	81 698	5 792	5.5	2.0
541810	Advertising agencies	253	749 168	309 876	81 698	5 792	5.5	2.0
54182	Public relations agencies	89	52 326	23 380	4 877	493	25.8	4.0
541820	Public relations agencies	89	52 326	23 380	4 877	493	25.8	4.0
54184	Media representatives	69	53 245	21 327	4 854	408	19.9	11.5
541840	Media representatives	69	53 245	21 327	4 854	408	19.9	11.5
5418401	Radio & television advertising representatives	38	36 723	13 308	3 419	286	14.6	11.1
5418402	Publishers' advertising representatives	31	16 522	8 019	1 435	122	31.9	12.4
54185	Display advertising	33	125 309	15 853	4 420	855	6.7	1.5
541850	Display advertising	33	125 309	15 853	4 420	855	6.7	1.5
5418501	Display advertising (except outdoor)	15	D	D	D	f	D	D
5418502	Outdoor advertising services	18	D	D	D	c	D	D
54186	Direct mail advertising	65	179 445	42 576	10 687	1 520	16.9	1.9
541860	Direct mail advertising	65	179 445	42 576	10 687	1 520	16.9	1.9
54187	Advertising material distribution services	13	15 738	2 500	655	193	22.8	17.8
541870	Advertising material distribution services	13	15 738	2 500	655	193	22.8	17.8
54189	Other services related to advertising	178	D	D	D	g	D	D
541890	Other services related to advertising	178	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	91	D	D	D	f	D	D
5418903	Sign painting & lettering shop	64	12 223	3 271	721	177	49.0	4.9
5418909	All other advertising	22	79 456	28 290	6 789	674	3.0	.1
5419	Other professional, scientific, & technical services	521	D	D	D	h	D	D
54191	Marketing research & public opinion polling	77	D	D	D	h	D	D
541910	Marketing research & public opinion polling	77	D	D	D	h	D	D
54192	Photographic services	374	110 047	27 652	6 025	1 571	36.0	16.6
541921	Photographic studios, portrait	284	76 718	19 866	4 459	1 349	31.1	18.9
541922	Commercial photography	90	33 329	7 786	1 566	222	47.3	11.4
54193	Translation & interpretation services	19	8 433	3 234	676	81	6.4	–
541930	Translation & interpretation services	19	8 433	3 234	676	81	6.4	–
54199	All other professional, scientific, & technical services	51	28 122	9 152	2 290	349	24.4	8.1
541990	All other professional, scientific, & technical services	51	28 122	9 152	2 290	349	24.4	8.1

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DETROIT–ANN ARBOR–FLINT, MI CMSA—Con.							
	Ann Arbor, MI PMSA							
54	**Professional, scientific, & technical services**	**1 387**	**1 081 609**	**439 894**	**95 018**	**9 818**	**22.2**	**7.3**
541	Professional, scientific, & technical services	1 387	1 081 609	439 894	95 018	9 818	22.2	7.3
5411	Legal services	279	112 998	51 058	10 057	1 233	20.9	6.8
54111	Offices of lawyers	263	99 710	42 824	8 354	951	22.5	7.4
541110	Offices of lawyers	263	99 710	42 824	8 354	951	22.5	7.4
5411101	Offices of lawyers (except legal aid societies)	263	99 710	42 824	8 354	951	22.5	7.4
54119	Other legal services	16	13 288	8 234	1 703	282	8.7	2.0
541191	Title abstract & settlement offices	13	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	179	114 580	51 111	11 860	1 504	14.3	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	179	114 580	51 111	11 860	1 504	14.3	2.2
541211	Offices of certified public accountants	83	36 976	17 397	3 848	462	26.3	5.1
541213	Tax return preparation services	20	3 206	1 116	326	138	34.8	3.5
541214	Payroll services	6	D	D	D	f	D	D
541219	Other accounting services	70	D	D	D	e	D	D
5413	Architectural, engineering, & related services	282	343 442	132 470	31 658	3 045	16.8	4.7
54131	Architectural services	54	32 394	11 627	2 518	319	28.8	2.3
541310	Architectural services	54	32 394	11 627	2 518	319	28.8	2.3
54133	Engineering services	177	242 605	96 237	22 461	1 918	17.8	5.4
541330	Engineering services	177	242 605	96 237	22 461	1 918	17.8	5.4
54137	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
54138	Testing laboratories	30	63 528	22 101	6 211	725	5.8	2.6
541380	Testing laboratories	30	63 528	22 101	6 211	725	5.8	2.6
5414	Specialized design services	63	14 343	3 438	715	144	56.7	8.1
54141	Interior design services	21	D	D	D	b	D	D
541410	Interior design services	21	D	D	D	b	D	D
54143	Graphic design services	34	D	D	D	c	D	D
541430	Graphic design services	34	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	31	D	D	D	b	D	D
5415	Computer systems design & related services	194	132 524	63 563	13 510	1 242	23.9	14.9
54151	Computer systems design & related services	194	132 524	63 563	13 510	1 242	23.9	14.9
541511	Custom computer programming services	93	D	D	D	f	D	D
541512	Computer systems design services	83	62 396	26 055	5 541	502	26.4	11.7
5415121	Computer systems integrators	26	41 879	16 065	3 614	305	9.8	16.8
5415122	Computer systems consultants (except systems integrators)	57	20 517	9 990	1 927	197	60.4	1.4
5416	Management, scientific, & technical consulting services	254	126 003	56 579	12 430	1 233	35.9	10.8
54161	Management consulting services	188	101 231	46 403	10 344	984	33.5	10.5
541611	Administrative management & general management consulting service	89	55 182	26 905	6 134	483	24.6	14.5
541612	Human resources & executive search consulting services	46	D	D	D	c	D	D
5416122	Executive placement services	22	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	23	D	D	D	b	D	D
541613	Marketing consulting services	31	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	16	D	D	D	c	D	D
54162	Environmental consulting services	24	D	D	D	c	D	D
541620	Environmental consulting services	24	D	D	D	c	D	D
54169	Other scientific & technical consulting services	42	D	D	D	b	D	D
541690	Other scientific & technical consulting services	42	D	D	D	b	D	D
5417	Scientific research & development services	41	192 758	62 468	10 589	825	20.3	7.1
54171	R&D in the physical, engineering, & life sciences	37	191 134	61 726	10 435	756	19.9	6.9
541710	R&D in the physical, engineering, & life sciences	37	191 134	61 726	10 435	756	19.9	6.9
5417101	R&D in the physical & engineering sciences	27	D	D	D	f	D	D
5417102	Research & development in the life sciences	10	D	D	D	c	D	D
5418	Advertising & related services	48	25 124	11 346	2 522	280	43.0	7.2
54181	Advertising agencies	20	13 756	7 388	1 732	144	30.4	11.2
541810	Advertising agencies	20	13 756	7 388	1 732	144	30.4	11.2
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	1 534	415	94	21	27.5	14.1
5419	Other professional, scientific, & technical services	47	19 837	7 861	1 677	312	38.8	11.7
54191	Marketing research & public opinion polling	12	D	D	D	c	D	D
541910	Marketing research & public opinion polling	12	D	D	D	c	D	D
54192	Photographic services	30	D	D	D	b	D	D
541921	Photographic studios, portrait	21	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DETROIT–ANN ARBOR–FLINT, MI CMSA—Con.							
	Detroit, MI PMSA							
54	**Professional, scientific, & technical services**	**9 733**	**11 246 055**	**4 782 023**	**1 092 413**	**104 440**	**14.6**	**5.1**
541	Professional, scientific, & technical services	9 733	11 246 055	4 782 023	1 092 413	104 440	14.6	5.1
5411	Legal services	2 668	1 908 126	898 615	187 343	16 245	16.6	4.3
54111	Offices of lawyers	2 600	1 861 740	879 371	183 163	15 596	16.7	4.2
541110	Offices of lawyers	2 600	1 861 740	879 371	183 163	15 596	16.7	4.2
5411101	Offices of lawyers (except legal aid societies)	2 600	1 861 740	879 371	183 163	15 596	16.7	4.2
54119	Other legal services	68	46 386	19 244	4 180	649	12.7	8.4
541191	Title abstract & settlement offices	45	34 109	15 341	3 359	514	15.1	11.5
541199	All other legal services	23	12 277	3 903	821	135	5.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 521	1 079 598	516 050	114 631	15 005	14.8	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 521	1 079 598	516 050	114 631	15 005	14.8	5.1
541211	Offices of certified public accountants	825	731 283	324 735	69 599	7 322	13.4	4.3
541213	Tax return preparation services	149	36 825	16 540	6 063	3 089	21.8	5.6
541214	Payroll services	54	216 261	130 716	29 605	2 806	2.2	3.0
541219	Other accounting services	493	95 229	44 059	9 364	1 788	52.0	15.8
5413	Architectural, engineering, & related services	1 793	2 981 973	1 406 451	327 089	27 726	16.1	6.9
54131	Architectural services	288	248 659	112 141	24 499	2 325	17.3	2.6
541310	Architectural services	288	248 659	112 141	24 499	2 325	17.3	2.6
54133	Engineering services	1 271	2 446 353	1 166 187	271 348	22 253	16.6	8.0
541330	Engineering services	1 271	2 446 353	1 166 187	271 348	22 253	16.6	8.0
54134	Drafting services	44	64 264	40 315	9 999	877	3.3	.2
541340	Drafting services	44	64 264	40 315	9 999	877	3.3	.2
54135	Building inspection services	48	D	D	D	b	D	D
541350	Building inspection services	48	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	57	36 903	18 943	3 967	650	18.4	3.9
541370	Surveying & mapping (except geophysical) services	57	36 903	18 943	3 967	650	18.4	3.9
54138	Testing laboratories	84	178 203	66 077	16 684	1 516	10.2	1.7
541380	Testing laboratories	84	178 203	66 077	16 684	1 516	10.2	1.7
5414	Specialized design services	472	273 662	99 567	23 064	2 588	30.6	4.6
54141	Interior design services	168	D	D	D	f	D	D
541410	Interior design services	168	D	D	D	f	D	D
54142	Industrial design services	62	81 082	39 490	9 530	808	8.1	6.6
541420	Industrial design services	62	81 082	39 490	9 530	808	8.1	6.6
54143	Graphic design services	238	119 712	44 122	10 170	1 205	32.9	3.3
541430	Graphic design services	238	119 712	44 122	10 170	1 205	32.9	3.3
5414301	Graphic design services (except commercial art & medical artists)	182	99 618	36 573	8 498	1 011	32.7	3.7
5414302	Commercial art	55	D	D	D	c	D	D
54149	Other specialized design services	4	D	D	D	b	D	D
541490	Other specialized design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	944	1 729 305	726 478	172 741	14 310	11.0	4.4
54151	Computer systems design & related services	944	1 729 305	726 478	172 741	14 310	11.0	4.4
541511	Custom computer programming services	431	498 613	254 496	55 310	5 040	14.7	8.8
541512	Computer systems design services	384	930 523	406 669	97 962	7 727	10.6	3.1
5415121	Computer systems integrators	162	552 834	192 468	44 112	3 654	9.1	3.5
5415122	Computer systems consultants (except systems integrators)	222	377 689	214 201	53 850	4 073	12.8	2.3
541513	Computer facilities management services	19	258 002	44 673	15 768	1 088	1.0	.1
541519	Other computer related services	110	42 167	20 640	3 701	455	38.0	7.9
5416	Management, scientific, & technical consulting services	1 215	1 303 568	487 313	111 581	11 477	15.4	5.0
54161	Management consulting services	999	1 221 610	450 621	104 310	10 712	13.8	4.9
541611	Administrative management & general management consulting service	436	490 624	180 435	41 821	3 227	14.4	4.9
541612	Human resources & executive search consulting services	235	161 072	80 742	18 351	1 934	20.5	12.5
5416121	Actuarial consulting	8	D	D	D	e	D	D
5416122	Executive placement services	111	63 814	37 170	8 340	980	25.3	6.9
5416123	Human resources & personnel management consulting	116	D	D	D	f	D	D
541613	Marketing consulting services	211	327 150	103 286	24 923	3 750	17.6	4.3
541614	Process, physical distribution, & logistics consulting services	90	236 487	83 635	18 592	1 715	2.7	.5
541618	Other management consulting services	27	6 277	2 523	623	86	25.9	1.8
54162	Environmental consulting services	57	32 571	14 388	3 352	376	42.6	2.4
541620	Environmental consulting services	57	32 571	14 388	3 352	376	42.6	2.4
54169	Other scientific & technical consulting services	159	49 387	22 304	3 919	389	35.2	8.5
541690	Other scientific & technical consulting services	159	49 387	22 304	3 919	389	35.2	8.5
5417	Scientific research & development services	63	204 721	85 744	18 242	2 300	9.5	3.8
54171	R&D in the physical, engineering, & life sciences	58	200 171	83 939	17 869	2 248	7.7	3.6
541710	R&D in the physical, engineering, & life sciences	58	200 171	83 939	17 869	2 248	7.7	3.6
5417101	R&D in the physical & engineering sciences	46	D	D	D	g	D	D
5417102	Research & development in the life sciences	12	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DETROIT–ANN ARBOR–FLINT, MI CMSA—Con.							
	Detroit, MI PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	613	1 460 040	464 700	117 352	10 318	9.4	2.2
54181	Advertising agencies	215	730 762	300 624	79 522	5 585	5.0	1.6
541810	Advertising agencies	215	730 762	300 624	79 522	5 585	5.0	1.6
54182	Public relations agencies	82	50 023	22 601	4 696	472	24.3	4.1
541820	Public relations agencies	82	50 023	22 601	4 696	472	24.3	4.1
54184	Media representatives	59	51 358	20 855	4 743	393	18.3	11.1
541840	Media representatives	59	51 358	20 855	4 743	393	18.3	11.1
5418401	Radio & television advertising representatives	32	D	D	D	e	D	D
5418402	Publishers' advertising representatives	27	D	D	D	c	D	D
54185	Display advertising	24	118 379	14 059	4 115	820	5.3	1.3
541850	Display advertising	24	118 379	14 059	4 115	820	5.3	1.3
5418501	Display advertising (except outdoor)	13	D	D	D	f	D	D
5418502	Outdoor advertising services	11	D	D	D	c	D	D
54186	Direct mail advertising	53	170 636	38 552	9 771	1 364	16.1	2.0
541860	Direct mail advertising	53	170 636	38 552	9 771	1 364	16.1	2.0
54187	Advertising material distribution services	13	15 738	2 500	655	193	22.8	17.8
541870	Advertising material distribution services	13	15 738	2 500	655	193	22.8	17.8
54189	Other services related to advertising	158	D	D	D	g	D	D
541890	Other services related to advertising	158	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	87	227 896	31 744	5 825	621	15.2	1.7
5418903	Sign painting & lettering shop	50	D	D	D	c	D	D
5418909	All other advertising	21	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	444	305 062	97 105	20 370	4 471	16.2	11.0
54191	Marketing research & public opinion polling	62	172 687	60 550	12 091	2 713	4.9	8.5
541910	Marketing research & public opinion polling	62	172 687	60 550	12 091	2 713	4.9	8.5
54192	Photographic services	318	97 322	24 764	5 437	1 348	34.4	17.4
541921	Photographic studios, portrait	239	65 941	17 272	3 939	1 147	28.8	20.8
541922	Commercial photography	79	31 381	7 492	1 498	201	46.2	10.0
54193	Translation & interpretation services	15	D	D	D	b	D	D
541930	Translation & interpretation services	15	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	49	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	49	D	D	D	e	D	D
	Flint, MI PMSA							
54	**Professional, scientific, & technical services**	**660**	**274 262**	**125 208**	**27 877**	**4 149**	**28.8**	**7.1**
541	Professional, scientific, & technical services	660	274 262	125 208	27 877	4 149	28.8	7.1
5411	Legal services	253	80 537	34 962	6 953	817	36.6	6.6
54111	Offices of lawyers	249	75 241	32 478	6 504	741	39.2	7.1
541110	Offices of lawyers	249	75 241	32 478	6 504	741	39.2	7.1
5411101	Offices of lawyers (except legal aid societies)	249	75 241	32 478	6 504	741	39.2	7.1
54119	Other legal services	4	5 296	2 484	449	76	–	–
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	131	41 060	20 979	4 886	1 204	29.8	12.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	131	41 060	20 979	4 886	1 204	29.8	12.0
541211	Offices of certified public accountants	50	20 993	11 405	2 146	301	31.5	6.4
541213	Tax return preparation services	28	5 589	2 454	1 069	496	17.1	3.5
541219	Other accounting services	49	11 347	5 148	1 176	256	41.2	6.5
5413	Architectural, engineering, & related services	96	77 621	38 744	9 503	1 204	21.6	3.6
54131	Architectural services	17	10 826	5 037	1 198	123	8.4	.7
541310	Architectural services	17	10 826	5 037	1 198	123	8.4	.7
54133	Engineering services	62	42 863	24 689	6 009	653	35.1	6.4
541330	Engineering services	62	42 863	24 689	6 009	653	35.1	6.4
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54138	Testing laboratories	8	18 424	6 117	1 606	328	3.9	–
541380	Testing laboratories	8	18 424	6 117	1 606	328	3.9	–
5414	Specialized design services	15	15 724	9 563	1 781	251	15.1	.3
54142	Industrial design services	4	D	D	D	c	D	D
541420	Industrial design services	4	D	D	D	c	D	D
5415	Computer systems design & related services	34	9 872	4 179	1 364	87	66.2	7.8
54151	Computer systems design & related services	34	9 872	4 179	1 364	87	66.2	7.8
541512	Computer systems design services	16	6 890	3 236	1 157	67	68.8	9.9
5416	Management, scientific, & technical consulting services	45	21 481	7 690	1 333	195	22.4	10.3
54161	Management consulting services	36	19 024	6 622	1 147	169	22.1	11.4
541611	Administrative management & general management consulting service	23	10 564	3 892	746	108	16.6	3.7
541613	Marketing consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	49	18 189	6 242	1 446	217	22.3	11.6
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	30	D	D	D	c	D	D
54192	Photographic services	26	D	D	D	c	D	D
541921	Photographic studios, portrait	24	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GRAND RAPIDS–MUSKEGON–HOLLAND, MI MSA							
54	**Professional, scientific, & technical services**	**1 958**	**1 413 672**	**596 861**	**133 647**	**15 704**	**21.1**	**5.7**
541	Professional, scientific, & technical services	1 958	1 413 672	596 861	133 647	15 704	21.1	5.7
5411	Legal services	428	320 962	122 794	25 779	2 800	16.6	2.4
54111	Offices of lawyers	418	317 437	121 646	25 519	2 750	16.3	2.5
541110	Offices of lawyers	418	317 437	121 646	25 519	2 750	16.3	2.5
5411101	Offices of lawyers (except legal aid societies)	418	317 437	121 646	25 519	2 750	16.3	2.5
54119	Other legal services	10	3 525	1 148	260	50	46.7	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	312	190 559	85 802	20 314	3 173	17.8	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	312	190 559	85 802	20 314	3 173	17.8	5.1
541211	Offices of certified public accountants	144	130 932	56 405	13 060	1 497	14.6	2.7
541213	Tax return preparation services	27	6 098	2 105	886	462	40.8	.9
541219	Other accounting services	126	40 844	20 571	4 804	953	27.2	7.5
5413	Architectural, engineering, & related services	361	350 348	162 558	35 850	3 782	21.7	9.1
54131	Architectural services	65	67 397	31 654	7 184	721	12.5	1.5
541310	Architectural services	65	67 397	31 654	7 184	721	12.5	1.5
54133	Engineering services	218	233 411	106 952	23 202	2 318	23.0	12.0
541330	Engineering services	218	233 411	106 952	23 202	2 318	23.0	12.0
54134	Drafting services	16	5 201	2 932	738	101	15.9	.1
541340	Drafting services	16	5 201	2 932	738	101	15.9	.1
54135	Building inspection services	19	3 407	1 747	266	63	18.9	5.9
541350	Building inspection services	19	3 407	1 747	266	63	18.9	5.9
54137	Surveying & mapping (except geophysical) services	19	8 913	4 834	1 094	159	63.4	8.2
541370	Surveying & mapping (except geophysical) services	19	8 913	4 834	1 094	159	63.4	8.2
54138	Testing laboratories	24	32 019	14 439	3 366	420	20.9	6.2
541380	Testing laboratories	24	32 019	14 439	3 366	420	20.9	6.2
5414	Specialized design services	141	79 344	35 246	7 938	684	24.8	8.7
54141	Interior design services	36	12 254	3 044	660	110	52.2	2.6
541410	Interior design services	36	12 254	3 044	660	110	52.2	2.6
54142	Industrial design services	16	36 336	22 119	5 497	325	2.9	12.8
541420	Industrial design services	16	36 336	22 119	5 497	325	2.9	12.8
54143	Graphic design services	86	29 119	9 610	1 630	238	41.9	6.5
541430	Graphic design services	86	29 119	9 610	1 630	238	41.9	6.5
5414301	Graphic design services (except commercial art & medical artists)	74	27 543	9 097	1 557	224	41.7	5.0
5415	Computer systems design & related services	192	191 541	85 544	19 306	1 905	15.8	4.9
54151	Computer systems design & related services	192	191 541	85 544	19 306	1 905	15.8	4.9
541511	Custom computer programming services	90	82 092	44 664	10 563	1 041	13.9	1.3
541512	Computer systems design services	80	95 127	36 102	7 525	754	18.5	3.5
5415121	Computer systems integrators	41	70 158	24 164	5 190	502	13.3	3.7
5415122	Computer systems consultants (except systems integrators)	39	24 969	11 938	2 335	252	33.3	2.8
541519	Other computer related services	17	4 091	1 489	345	35	32.0	34.1
5416	Management, scientific, & technical consulting services	261	91 392	37 077	8 334	995	37.5	3.9
54161	Management consulting services	201	73 683	29 171	6 435	742	37.9	3.8
541611	Administrative management & general management consulting service	109	26 255	11 204	2 151	312	37.1	4.6
541612	Human resources & executive search consulting services	37	14 384	8 168	1 863	209	42.9	7.1
5416122	Executive placement services	11	5 146	3 587	714	105	37.5	18.6
5416123	Human resources & personnel management consulting	22	D	D	D	b	D	D
541613	Marketing consulting services	39	24 063	6 794	1 733	150	35.4	2.4
541618	Other management consulting services	8	4 441	911	203	19	44.8	–
54162	Environmental consulting services	19	9 816	4 671	1 257	155	21.6	7.1
541620	Environmental consulting services	19	9 816	4 671	1 257	155	21.6	7.1
54169	Other scientific & technical consulting services	41	7 893	3 235	642	98	53.9	.4
541690	Other scientific & technical consulting services	41	7 893	3 235	642	98	53.9	.4
5417	Scientific research & development services	5	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	e	D	D
5418	Advertising & related services	151	107 803	38 788	8 384	1 046	31.9	6.7
54181	Advertising agencies	64	43 718	21 974	4 675	431	29.1	4.2
541810	Advertising agencies	64	43 718	21 974	4 675	431	29.1	4.2
54182	Public relations agencies	12	5 660	2 609	593	116	57.3	–
541820	Public relations agencies	12	5 660	2 609	593	116	57.3	–
54185	Display advertising	9	13 021	3 163	552	60	28.9	–
541850	Display advertising	9	13 021	3 163	552	60	28.9	–
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54186	Direct mail advertising	15	16 558	5 532	1 172	232	33.1	17.5
541860	Direct mail advertising	15	16 558	5 532	1 172	232	33.1	17.5
54189	Other services related to advertising	41	D	D	D	c	D	D
541890	Other services related to advertising	41	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	16	11 280	1 491	313	72	37.9	15.0
5418903	Sign painting & lettering shop	22	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	107	D	D	D	f	D	D
54192	Photographic services	80	19 339	4 947	989	310	37.4	6.0
541921	Photographic studios, portrait	64	15 217	3 879	796	275	37.7	7.6
541922	Commercial photography	16	4 122	1 068	193	35	36.4	–
54199	All other professional, scientific, & technical services	15	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	15	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JACKSON, MI MSA							
54	**Professional, scientific, & technical services**	**200**	**90 818**	**45 473**	**9 369**	**1 354**	**29.7**	**14.3**
541	Professional, scientific, & technical services	200	90 818	45 473	9 369	1 354	29.7	14.3
5411	Legal services	61	19 089	9 464	1 753	229	50.1	1.4
54111	Offices of lawyers	59	D	D	D	c	D	D
541110	Offices of lawyers	59	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	59	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	21 872	10 951	2 295	400	16.3	41.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	21 872	10 951	2 295	400	16.3	41.8
541211	Offices of certified public accountants	18	19 999	10 100	2 021	302	14.3	43.6
541213	Tax return preparation services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	46	28 220	14 655	2 944	348	23.2	8.9
54133	Engineering services	34	23 116	12 253	2 637	287	23.2	10.4
541330	Engineering services	34	23 116	12 253	2 637	287	23.2	10.4
5414	Specialized design services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	16	7 659	4 839	1 216	87	22.4	.1
54161	Management consulting services	12	3 093	1 284	244	36	42.2	.2
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	10	4 106	1 056	249	49	77.2	–
5419	Other professional, scientific, & technical services	9	D	D	D	a	D	D
54192	Photographic services	9	D	D	D	a	D	D
	KALAMAZOO–BATTLE CREEK, MI MSA							
54	**Professional, scientific, & technical services**	**726**	**411 985**	**177 168**	**37 656**	**4 641**	**23.7**	**8.0**
541	Professional, scientific, & technical services	726	411 985	177 168	37 656	4 641	23.7	8.0
5411	Legal services	203	102 628	46 685	8 919	1 053	20.6	3.3
54111	Offices of lawyers	198	101 037	45 937	8 744	1 020	20.4	3.4
541110	Offices of lawyers	198	101 037	45 937	8 744	1 020	20.4	3.4
5411101	Offices of lawyers (except legal aid societies)	198	101 037	45 937	8 744	1 020	20.4	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	143	46 637	21 892	5 157	798	26.6	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	143	46 637	21 892	5 157	798	26.6	5.6
541211	Offices of certified public accountants	74	38 187	17 846	4 040	492	21.0	6.5
541213	Tax return preparation services	26	3 318	1 622	605	198	25.5	–
541219	Other accounting services	43	5 132	2 424	512	108	68.9	2.3
5413	Architectural, engineering, & related services	107	95 689	43 121	9 420	1 027	22.6	.1
54131	Architectural services	19	13 177	6 625	1 416	163	25.1	.4
541310	Architectural services	19	13 177	6 625	1 416	163	25.1	.4
54133	Engineering services	61	72 360	31 286	6 811	692	22.6	.1
541330	Engineering services	61	72 360	31 286	6 811	692	22.6	.1
54137	Surveying & mapping (except geophysical) services	11	3 292	1 821	328	63	35.8	–
541370	Surveying & mapping (except geophysical) services	11	3 292	1 821	328	63	35.8	–
5414	Specialized design services	38	19 022	5 946	1 114	181	44.1	1.2
54141	Interior design services	10	D	D	D	b	D	D
541410	Interior design services	10	D	D	D	b	D	D
54143	Graphic design services	23	11 548	3 535	653	101	57.7	.5
541430	Graphic design services	23	11 548	3 535	653	101	57.7	.5
5414301	Graphic design services (except commercial art & medical artists)	21	D	D	D	b	D	D
5415	Computer systems design & related services	57	45 393	19 455	3 472	402	13.0	32.9
54151	Computer systems design & related services	57	45 393	19 455	3 472	402	13.0	32.9
541511	Custom computer programming services	23	9 969	4 918	874	93	18.3	9.5
541512	Computer systems design services	27	32 464	13 174	2 392	273	11.0	43.0
5415121	Computer systems integrators	13	20 229	5 170	1 130	137	10.0	60.8
5415122	Computer systems consultants (except systems integrators)	14	12 235	8 004	1 262	136	12.6	13.7
5416	Management, scientific, & technical consulting services	88	35 389	16 340	4 333	450	47.5	22.3
54161	Management consulting services	68	24 770	11 180	3 123	302	53.1	28.7
541611	Administrative management & general management consulting service	29	D	D	D	c	D	D
541612	Human resources & executive search consulting services	29	13 680	7 025	2 282	148	45.9	47.6
5416122	Executive placement services	18	11 269	5 928	2 028	98	40.7	57.3
541613	Marketing consulting services	8	D	D	D	b	D	D
54162	Environmental consulting services	9	7 955	3 828	917	108	27.5	9.3
541620	Environmental consulting services	9	7 955	3 828	917	108	27.5	9.3
5417	Scientific research & development services	5	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
5417102	Research & development in the life sciences	3	D	D	D	c	D	D
5418	Advertising & related services	46	37 049	12 999	2 788	324	22.5	7.1
54181	Advertising agencies	19	22 387	9 902	2 019	181	15.8	9.6
541810	Advertising agencies	19	22 387	9 902	2 019	181	15.8	9.6
54185	Display advertising	8	9 002	1 776	486	56	19.6	2.1
541850	Display advertising	8	9 002	1 776	486	56	19.6	2.1
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KALAMAZOO–BATTLE CREEK, MI MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	39	D	D	D	c	D	D
54192	Photographic services	27	6 083	1 418	277	122	30.2	–
541921	Photographic studios, portrait	23	3 984	815	180	99	43.3	.1
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D
	LANSING–EAST LANSING, MI MSA							
54	**Professional, scientific, & technical services**	**897**	**597 991**	**253 565**	**53 017**	**6 161**	**24.7**	**4.8**
541	Professional, scientific, & technical services	897	597 991	253 565	53 017	6 161	24.7	4.8
5411	Legal services	274	169 581	86 572	17 162	1 618	14.4	2.3
54111	Offices of lawyers	267	167 321	85 729	16 955	1 578	14.2	2.1
541110	Offices of lawyers	267	167 321	85 729	16 955	1 578	14.2	2.1
5411101	Offices of lawyers (except legal aid societies)	267	167 321	85 729	16 955	1 578	14.2	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	145	57 216	28 306	6 631	1 164	25.7	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	145	57 216	28 306	6 631	1 164	25.7	10.7
541211	Offices of certified public accountants	66	35 717	16 906	3 999	490	27.7	2.8
541213	Tax return preparation services	29	2 906	1 287	449	175	45.1	1.7
541219	Other accounting services	43	12 431	6 650	1 347	235	26.1	1.5
5413	Architectural, engineering, & related services	127	131 457	54 544	11 884	1 446	44.2	4.3
54131	Architectural services	22	13 018	5 312	1 080	121	20.5	.4
541310	Architectural services	22	13 018	5 312	1 080	121	20.5	.4
54133	Engineering services	76	99 485	40 122	8 585	1 012	46.8	5.5
541330	Engineering services	76	99 485	40 122	8 585	1 012	46.8	5.5
54137	Surveying & mapping (except geophysical) services	12	6 180	3 191	694	111	32.2	1.3
541370	Surveying & mapping (except geophysical) services	12	6 180	3 191	694	111	32.2	1.3
54138	Testing laboratories	9	9 820	4 328	1 019	139	61.8	–
541380	Testing laboratories	9	9 820	4 328	1 019	139	61.8	–
5414	Specialized design services	26	6 933	1 702	380	73	46.1	6.3
54141	Interior design services	10	2 848	386	127	30	31.5	.7
541410	Interior design services	10	2 848	386	127	30	31.5	.7
54143	Graphic design services	16	4 085	1 316	253	43	56.4	10.2
541430	Graphic design services	16	4 085	1 316	253	43	56.4	10.2
5414301	Graphic design services (except commercial art & medical artists)	14	D	D	D	b	D	D
5415	Computer systems design & related services	79	92 812	32 938	6 862	594	13.8	2.1
54151	Computer systems design & related services	79	92 812	32 938	6 862	594	13.8	2.1
541511	Custom computer programming services	38	D	D	D	c	D	D
541512	Computer systems design services	34	42 564	11 154	2 676	278	21.5	2.7
5415121	Computer systems integrators	16	22 195	5 829	1 128	139	35.0	3.4
5415122	Computer systems consultants (except systems integrators)	18	20 369	5 325	1 548	139	6.9	1.9
541519	Other computer related services	7	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	126	55 163	24 503	5 071	523	36.3	7.6
54161	Management consulting services	89	40 416	18 950	3 924	376	22.7	9.5
541611	Administrative management & general management consulting service	54	30 743	14 364	2 952	245	13.9	10.0
541612	Human resources & executive search consulting services	17	4 010	1 838	392	43	61.3	1.9
54162	Environmental consulting services	16	6 480	2 653	612	84	61.4	3.0
541620	Environmental consulting services	16	6 480	2 653	612	84	61.4	3.0
54169	Other scientific & technical consulting services	21	8 267	2 900	535	63	83.2	1.7
541690	Other scientific & technical consulting services	21	8 267	2 900	535	63	83.2	1.7
5418	Advertising & related services	72	68 756	18 275	3 684	488	14.1	4.6
54181	Advertising agencies	24	10 547	4 206	886	111	36.9	29.6
541810	Advertising agencies	24	10 547	4 206	886	111	36.9	29.6
54182	Public relations agencies	24	22 798	7 674	1 484	174	14.3	.2
541820	Public relations agencies	24	22 798	7 674	1 484	174	14.3	.2
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54189	Other services related to advertising	12	18 851	1 748	349	52	5.1	–
541890	Other services related to advertising	12	18 851	1 748	349	52	5.1	–
5418902	Advertising specialties goods distributor	7	18 166	1 639	322	46	1.6	–
5419	Other professional, scientific, & technical services	37	11 855	4 328	833	194	32.8	11.6
54192	Photographic services	27	5 503	1 601	359	110	33.5	9.9
541921	Photographic studios, portrait	24	4 645	1 234	270	99	39.7	8.8

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAGINAW–BAY CITY–MIDLAND, MI MSA							
54	**Professional, scientific, & technical services**	**600**	**329 354**	**138 533**	**30 741**	**4 439**	**22.3**	**7.2**
541	Professional, scientific, & technical services	600	329 354	138 533	30 741	4 439	22.3	7.2
5411	Legal services	191	76 591	33 066	6 668	906	24.3	5.6
54111	Offices of lawyers	183	73 548	31 588	6 367	848	24.5	5.7
541110	Offices of lawyers	183	73 548	31 588	6 367	848	24.5	5.7
5411101	Offices of lawyers (except legal aid societies)	183	73 548	31 588	6 367	848	24.5	5.7
54119	Other legal services	8	3 043	1 478	301	58	18.9	3.7
541191	Title abstract & settlement offices	8	3 043	1 478	301	58	18.9	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	116	51 362	26 666	6 316	1 087	22.8	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	116	51 362	26 666	6 316	1 087	22.8	8.9
541211	Offices of certified public accountants	56	35 622	18 582	4 052	483	17.3	1.4
541213	Tax return preparation services	16	D	D	D	e	D	D
541219	Other accounting services	41	D	D	D	e	D	D
5413	Architectural, engineering, & related services	95	92 834	41 327	9 823	1 097	17.8	10.7
54131	Architectural services	15	5 927	2 370	526	74	11.6	14.6
541310	Architectural services	15	5 927	2 370	526	74	11.6	14.6
54133	Engineering services	66	81 767	36 977	8 931	955	19.4	10.8
541330	Engineering services	66	81 767	36 977	8 931	955	19.4	10.8
5414	Specialized design services	20	36 694	13 675	2 763	548	3.8	.1
54142	Industrial design services	5	28 496	11 286	2 285	476	–	–
541420	Industrial design services	5	28 496	11 286	2 285	476	–	–
54143	Graphic design services	7	6 482	2 142	426	55	3.3	.4
541430	Graphic design services	7	6 482	2 142	426	55	3.3	.4
5414301	Graphic design services (except commercial art & medical artists)	7	6 482	2 142	426	55	3.3	.4
5415	Computer systems design & related services	41	19 126	7 105	1 741	235	23.0	3.2
54151	Computer systems design & related services	41	19 126	7 105	1 741	235	23.0	3.2
541512	Computer systems design services	17	8 601	3 619	846	117	14.6	6.7
5416	Management, scientific, & technical consulting services	57	21 557	7 368	1 523	192	30.0	12.2
54161	Management consulting services	43	16 426	5 853	1 139	149	31.6	13.8
541611	Administrative management & general management consulting service	22	6 789	2 668	438	66	40.6	18.6
54162	Environmental consulting services	8	D	D	D	b	D	D
541620	Environmental consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	39	22 183	7 287	1 466	216	44.9	6.3
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	40	D	D	D	c	D	D
54192	Photographic services	35	7 404	1 676	365	132	42.6	–
541921	Photographic studios, portrait	34	D	D	D	c	D	D
	AREA OUTSIDE MICHIGAN METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**2 198**	**661 380**	**275 313**	**59 319**	**10 927**	**38.6**	**9.6**
541	Professional, scientific, & technical services	2 198	661 380	275 313	59 319	10 927	38.6	9.6
5411	Legal services	689	177 663	72 064	14 606	2 456	37.6	5.2
54111	Offices of lawyers	630	D	D	D	g	D	D
541110	Offices of lawyers	630	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	630	D	D	D	g	D	D
54119	Other legal services	59	D	D	D	e	D	D
541191	Title abstract & settlement offices	57	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	518	134 719	69 710	16 148	3 894	31.1	10.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	518	134 719	69 710	16 148	3 894	31.1	10.6
541211	Offices of certified public accountants	238	75 261	35 792	8 607	1 231	31.0	5.1
541213	Tax return preparation services	94	11 327	3 056	1 286	575	49.4	1.2
541214	Payroll services	15	D	D	D	g	D	D
541219	Other accounting services	171	D	D	D	f	D	D
5413	Architectural, engineering, & related services	387	170 963	72 280	15 718	2 176	40.0	12.9
54131	Architectural services	67	21 448	8 614	1 637	253	48.7	1.4
541310	Architectural services	67	21 448	8 614	1 637	253	48.7	1.4
54133	Engineering services	205	119 400	50 718	11 171	1 383	39.1	14.5
541330	Engineering services	205	119 400	50 718	11 171	1 383	39.1	14.5
54137	Surveying & mapping (except geophysical) services	78	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	78	D	D	D	e	D	D
54138	Testing laboratories	14	8 945	3 569	970	165	6.4	33.2
541380	Testing laboratories	14	8 945	3 569	970	165	6.4	33.2
5414	Specialized design services	49	D	D	D	c	D	D
54141	Interior design services	24	D	D	D	b	D	D
541410	Interior design services	24	D	D	D	b	D	D
54143	Graphic design services	20	D	D	D	b	D	D
541430	Graphic design services	20	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	17	D	D	D	b	D	D
5415	Computer systems design & related services	121	40 407	13 300	2 745	374	45.8	12.4
54151	Computer systems design & related services	121	40 407	13 300	2 745	374	45.8	12.4
541511	Custom computer programming services	46	D	D	D	c	D	D
541512	Computer systems design services	62	24 556	7 172	1 475	202	51.5	7.7
5415122	Computer systems consultants (except systems integrators)	34	11 918	4 083	914	125	52.7	6.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE MICHIGAN METROPOLITAN AREAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	228	67 018	27 160	5 716	981	43.0	7.8
54161	Management consulting services	145	45 895	19 399	4 019	725	31.5	9.2
541611	Administrative management & general management consulting service	84	31 934	12 630	2 711	527	29.8	5.9
541612	Human resources & executive search consulting services	23	6 593	3 876	870	109	21.7	22.9
5416122	Executive placement services	15	D	D	D	b	D	D
541613	Marketing consulting services	23	5 955	2 376	366	79	48.5	10.7
54162	Environmental consulting services	39	D	D	D	c	D	D
541620	Environmental consulting services	39	D	D	D	c	D	D
54169	Other scientific & technical consulting services	44	D	D	D	b	D	D
541690	Other scientific & technical consulting services	44	D	D	D	b	D	D
5418	Advertising & related services	88	28 494	9 967	2 156	480	41.5	9.0
54189	Other services related to advertising	31	9 188	2 004	436	117	63.6	10.0
541890	Other services related to advertising	31	9 188	2 004	436	117	63.6	10.0
5418903	Sign painting & lettering shop	18	3 466	902	184	50	60.8	4.1
5419	Other professional, scientific, & technical services	106	D	D	D	e	D	D
54192	Photographic services	91	D	D	D	c	D	D
541921	Photographic studios, portrait	83	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	11	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	11	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	BENTON HARBOR, MI MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	DETROIT–ANN ARBOR–FLINT, MI CMSA								
54	**Professional, scientific, & technical services**	**112**	**D**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	112	D	D	D	D	g	D	D
5411	Legal services	71	D	D	D	D	f	D	D
54111	Offices of lawyers	71	D	D	D	D	f	D	D
541110	Offices of lawyers	71	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	71	D	D	D	D	f	D	D
5417	Scientific research & development services	41	134 092	87 273	30 035	11 041	887	1.5	4.0
54171	R&D in the physical, engineering, & life sciences	31	124 702	79 281	26 937	10 248	799	1.3	4.0
541710	R&D in the physical, engineering, & life sciences	31	124 702	79 281	26 937	10 248	799	1.3	4.0
5417101	R&D in the physical & engineering sciences	16	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	10	9 390	7 992	3 098	793	88	4.7	4.1
541720	R&D in the social sciences & humanities	10	9 390	7 992	3 098	793	88	4.7	4.1
	Ann Arbor, MI PMSA								
54	**Professional, scientific, & technical services**	**27**	**129 536**	**83 754**	**29 970**	**11 014**	**883**	**.5**	**.8**
541	Professional, scientific, & technical services	27	129 536	83 754	29 970	11 014	883	.5	.8
5417	Scientific research & development services	19	126 781	81 059	28 410	10 639	834	.4	.7
54171	R&D in the physical, engineering, & life sciences	15	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	15	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	10	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	4	D	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	DETROIT–ANN ARBOR–FLINT, MI CMSA—Con.								
	Detroit, MI PMSA								
54	**Professional, scientific, & technical services**	**81**	**42 080**	**40 389**	**21 280**	**5 170**	**631**	**8.2**	**28.0**
541	Professional, scientific, & technical services	81	42 080	40 389	21 280	5 170	631	8.2	28.0
5411	Legal services	59	34 769	34 175	19 655	4 768	578	5.5	20.7
54111	Offices of lawyers	59	34 769	34 175	19 655	4 768	578	5.5	20.7
541110	Offices of lawyers	59	34 769	34 175	19 655	4 768	578	5.5	20.7
5411102	Legal aid societies & similar legal services	59	34 769	34 175	19 655	4 768	578	5.5	20.7
5417	Scientific research & development services	22	7 311	6 214	1 625	402	53	20.9	62.6
	Flint, MI PMSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
5411	Legal services	4	D	D	D	D	b	D	D
54111	Offices of lawyers	4	D	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	4	D	D	D	D	b	D	D
	GRAND RAPIDS–MUSKEGON–HOLLAND, MI MSA								
54	**Professional, scientific, & technical services**	**11**	**8 469**	**8 188**	**3 815**	**876**	**102**	**33.7**	**–**
541	Professional, scientific, & technical services	11	8 469	8 188	3 815	876	102	33.7	–
5411	Legal services	8	4 804	4 636	2 892	758	88	4.2	–
54111	Offices of lawyers	8	4 804	4 636	2 892	758	88	4.2	–
541110	Offices of lawyers	8	4 804	4 636	2 892	758	88	4.2	–
5411102	Legal aid societies & similar legal services	8	4 804	4 636	2 892	758	88	4.2	–
	JACKSON, MI MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	KALAMAZOO–BATTLE CREEK, MI MSA								
54	**Professional, scientific, & technical services**	**8**	**6 190**	**5 782**	**2 901**	**730**	**85**	**–**	**17.1**
541	Professional, scientific, & technical services	8	6 190	5 782	2 901	730	85	–	17.1
	LANSING–EAST LANSING, MI MSA								
54	**Professional, scientific, & technical services**	**20**	**12 660**	**12 842**	**6 062**	**1 450**	**171**	**15.9**	**8.2**
541	Professional, scientific, & technical services	20	12 660	12 842	6 062	1 450	171	15.9	8.2
5417	Scientific research & development services	15	D	D	D	D	c	D	D
	SAGINAW–BAY CITY–MIDLAND, MI MSA								
54	**Professional, scientific, & technical services**	**7**	**13 169**	**9 884**	**4 595**	**1 089**	**117**	**35.2**	**2.9**
541	Professional, scientific, & technical services	7	13 169	9 884	4 595	1 089	117	35.2	2.9
5411	Legal services	5	D	D	D	D	b	D	D
54111	Offices of lawyers	5	D	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	5	D	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	D	b	D	D
	AREA OUTSIDE MICHIGAN METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**20**	**3 936**	**3 935**	**2 221**	**497**	**76**	**14.2**	**10.3**
541	Professional, scientific, & technical services	20	3 936	3 935	2 221	497	76	14.2	10.3
5411	Legal services	17	D	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	17	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALCONA COUNTY, MI							
54	**Professional, scientific, & technical services**	**10**	**3 362**	**1 710**	**414**	**94**	**59.8**	**–**
541	Professional, scientific, & technical services	10	3 362	1 710	414	94	59.8	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	ALGER COUNTY, MI							
54	**Professional, scientific, & technical services**	**8**	**1 099**	**259**	**56**	**13**	**99.3**	**.7**
541	Professional, scientific, & technical services	8	1 099	259	56	13	99.3	.7
	ALLEGAN COUNTY, MI							
54	**Professional, scientific, & technical services**	**82**	**17 347**	**7 134**	**1 402**	**330**	**43.9**	**10.7**
541	Professional, scientific, & technical services	82	17 347	7 134	1 402	330	43.9	10.7
5411	Legal services	20	4 137	1 837	404	61	35.5	–
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 408	1 489	309	117	40.1	39.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 408	1 489	309	117	40.1	39.3
5413	Architectural, engineering, & related services	12	4 255	2 179	406	87	55.2	6.7
54135	Building inspection services	2	D	D	D	a	D	D
541350	Building inspection services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	17	2 916	1 092	184	30	49.0	3.1
	ALPENA COUNTY, MI							
54	**Professional, scientific, & technical services**	**33**	**8 581**	**3 483**	**667**	**127**	**25.5**	**2.3**
541	Professional, scientific, & technical services	33	8 581	3 483	667	127	25.5	2.3
5411	Legal services	10	3 484	1 074	225	45	15.3	4.2
54111	Offices of lawyers	10	3 484	1 074	225	45	15.3	4.2
541110	Offices of lawyers	10	3 484	1 074	225	45	15.3	4.2
5411101	Offices of lawyers (except legal aid societies)	10	3 484	1 074	225	45	15.3	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 667	801	121	36	41.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 667	801	121	36	41.5	–
5413	Architectural, engineering, & related services	7	2 294	1 282	273	36	15.6	2.1
	ANTRIM COUNTY, MI							
54	**Professional, scientific, & technical services**	**31**	**11 154**	**5 939**	**904**	**589**	**31.3**	**55.9**
541	Professional, scientific, & technical services	31	11 154	5 939	904	589	31.3	55.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	f	D	D
5413	Architectural, engineering, & related services	9	1 717	623	122	25	79.7	3.2
	ARENAC COUNTY, MI							
54	**Professional, scientific, & technical services**	**20**	**4 408**	**1 494**	**292**	**54**	**67.1**	**17.2**
541	Professional, scientific, & technical services	20	4 408	1 494	292	54	67.1	17.2
	BARAGA COUNTY, MI							
54	**Professional, scientific, & technical services**	**3**	**106**	**34**	**8**	**5**	**D**	**–**
	BARRY COUNTY, MI							
54	**Professional, scientific, & technical services**	**45**	**12 858**	**4 832**	**1 074**	**170**	**30.0**	**15.6**
541	Professional, scientific, & technical services	45	12 858	4 832	1 074	170	30.0	15.6
5411	Legal services	10	2 849	815	186	35	67.1	9.6
54111	Offices of lawyers	10	2 849	815	186	35	67.1	9.6
541110	Offices of lawyers	10	2 849	815	186	35	67.1	9.6
5411101	Offices of lawyers (except legal aid societies)	10	2 849	815	186	35	67.1	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 053	969	223	40	21.0	19.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 053	969	223	40	21.0	19.4
5415	Computer systems design & related services	6	5 965	2 293	558	55	5.9	19.0
54151	Computer systems design & related services	6	5 965	2 293	558	55	5.9	19.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BAY COUNTY, MI							
54	**Professional, scientific, & technical services**	**138**	**62 794**	**28 579**	**6 080**	**834**	**26.7**	**4.6**
541	Professional, scientific, & technical services	138	62 794	28 579	6 080	834	26.7	4.6
5411	Legal services	44	17 045	6 742	1 323	215	30.6	4.1
54111	Offices of lawyers	43	D	D	D	c	D	D
541110	Offices of lawyers	43	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	13 522	7 448	1 766	230	20.2	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	13 522	7 448	1 766	230	20.2	5.2
541211	Offices of certified public accountants	14	10 078	6 121	1 351	142	18.2	–
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	16 837	9 568	2 042	231	32.6	1.6
54133	Engineering services	14	15 928	9 202	1 955	215	32.6	–
541330	Engineering services	14	15 928	9 202	1 955	215	32.6	–
5415	Computer systems design & related services	9	4 242	1 752	404	51	6.8	2.1
54151	Computer systems design & related services	9	4 242	1 752	404	51	6.8	2.1
5416	Management, scientific, & technical consulting services	7	3 024	572	168	21	1.1	11.0
5418	Advertising & related services	9	3 611	1 777	217	27	28.1	22.9
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	10	2 732	479	112	43	42.3	–
541921	Photographic studios, portrait	10	2 732	479	112	43	42.3	–
	BENZIE COUNTY, MI							
54	**Professional, scientific, & technical services**	**19**	**2 564**	**925**	**205**	**49**	**45.0**	**17.7**
541	Professional, scientific, & technical services	19	2 564	925	205	49	45.0	17.7
	BERRIEN COUNTY, MI							
54	**Professional, scientific, & technical services**	**255**	**124 571**	**48 856**	**10 545**	**1 338**	**30.4**	**5.4**
541	Professional, scientific, & technical services	255	124 571	48 856	10 545	1 338	30.4	5.4
5411	Legal services	79	33 973	11 117	2 503	320	35.1	4.3
54111	Offices of lawyers	75	D	D	D	e	D	D
541110	Offices of lawyers	75	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	75	D	D	D	e	D	D
54119	Other legal services	4	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	54	12 881	5 259	1 242	215	31.6	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	54	12 881	5 259	1 242	215	31.6	9.7
541211	Offices of certified public accountants	28	8 850	3 580	826	118	27.4	7.3
541213	Tax return preparation services	8	1 191	411	136	31	21.1	15.8
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	20 204	9 377	1 988	234	23.8	12.9
54133	Engineering services	19	12 642	6 543	1 286	146	15.6	19.6
541330	Engineering services	19	12 642	6 543	1 286	146	15.6	19.6
5414	Specialized design services	8	2 133	284	59	20	92.0	.5
5415	Computer systems design & related services	17	10 543	4 706	1 203	104	23.7	10.4
54151	Computer systems design & related services	17	10 543	4 706	1 203	104	23.7	10.4
541512	Computer systems design services	9	9 190	4 156	1 014	90	21.7	4.3
5416	Management, scientific, & technical consulting services	27	6 256	2 926	648	76	66.8	3.0
54161	Management consulting services	19	4 082	2 014	467	51	49.0	4.6
5418	Advertising & related services	19	27 799	11 192	2 038	258	16.6	.4
54181	Advertising agencies	8	15 929	6 543	1 436	166	18.8	.8
541810	Advertising agencies	8	15 929	6 543	1 436	166	18.8	.8
54182	Public relations agencies	2	D	D	D	a	D	D
541820	Public relations agencies	2	D	D	D	a	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	11	5 131	1 741	429	62	25.0	–
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	BRANCH COUNTY, MI							
54	**Professional, scientific, & technical services**	**35**	**15 285**	**6 243**	**1 259**	**212**	**20.7**	**2.5**
541	Professional, scientific, & technical services	35	15 285	6 243	1 259	212	20.7	2.5
5411	Legal services	11	3 120	1 296	251	51	12.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 792	1 080	295	66	30.7	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 792	1 080	295	66	30.7	8.0
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
541611	Administrative management & general management consulting service	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CALHOUN COUNTY, MI							
54	**Professional, scientific, & technical services**	**168**	**68 777**	**29 055**	**6 942**	**836**	**31.9**	**18.4**
541	Professional, scientific, & technical services	168	68 777	29 055	6 942	836	31.9	18.4
5411	Legal services	45	14 335	5 821	992	158	41.7	6.5
54111	Offices of lawyers	45	14 335	5 821	992	158	41.7	6.5
541110	Offices of lawyers	45	14 335	5 821	992	158	41.7	6.5
5411101	Offices of lawyers (except legal aid societies)	45	14 335	5 821	992	158	41.7	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	13 390	5 656	1 369	229	18.4	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	13 390	5 656	1 369	229	18.4	2.6
541211	Offices of certified public accountants	21	11 755	4 982	1 113	139	13.7	2.8
541213	Tax return preparation services	9	1 008	477	207	68	24.7	–
5413	Architectural, engineering, & related services	19	12 400	4 834	1 077	117	29.0	–
54133	Engineering services	10	10 244	4 042	914	78	19.5	–
541330	Engineering services	10	10 244	4 042	914	78	19.5	–
5414	Specialized design services	12	D	D	D	b	D	D
5415	Computer systems design & related services	17	D	D	D	b	D	D
54151	Computer systems design & related services	17	D	D	D	b	D	D
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	9 857	5 492	2 052	120	28.8	68.9
54161	Management consulting services	15	D	D	D	c	D	D
541612	Human resources & executive search consulting services	7	D	D	D	b	D	D
5416122	Executive placement services	4	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
	CASS COUNTY, MI							
54	**Professional, scientific, & technical services**	**52**	**11 789**	**4 253**	**945**	**193**	**73.8**	**2.1**
541	Professional, scientific, & technical services	52	11 789	4 253	945	193	73.8	2.1
5411	Legal services	18	3 174	1 298	319	70	70.0	5.0
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	889	399	105	47	80.8	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	889	399	105	47	80.8	6.2
5413	Architectural, engineering, & related services	7	4 140	1 275	292	34	67.0	–
	CHARLEVOIX COUNTY, MI							
54	**Professional, scientific, & technical services**	**57**	**14 093**	**5 390**	**1 223**	**191**	**41.6**	**20.8**
541	Professional, scientific, & technical services	57	14 093	5 390	1 223	191	41.6	20.8
5411	Legal services	14	3 377	1 311	268	32	50.2	8.0
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 329	500	110	32	70.9	24.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 329	500	110	32	70.9	24.5
5413	Architectural, engineering, & related services	12	2 290	996	244	34	50.7	9.6
5414	Specialized design services	6	2 022	372	147	23	39.4	1.7
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	CHEBOYGAN COUNTY, MI							
54	**Professional, scientific, & technical services**	**40**	**10 295**	**3 385**	**765**	**145**	**35.6**	**9.7**
541	Professional, scientific, & technical services	40	10 295	3 385	765	145	35.6	9.7
5411	Legal services	18	4 404	1 136	240	54	19.9	4.7
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 129	705	174	36	41.4	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 129	705	174	36	41.4	4.5
5413	Architectural, engineering, & related services	9	2 548	1 335	307	44	41.3	17.5
	CHIPPEWA COUNTY, MI							
54	**Professional, scientific, & technical services**	**44**	**10 194**	**4 501**	**1 033**	**198**	**49.0**	**5.7**
541	Professional, scientific, & technical services	44	10 194	4 501	1 033	198	49.0	5.7
5411	Legal services	15	3 970	2 043	427	61	33.7	8.7
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 407	936	220	61	30.1	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 407	936	220	61	30.1	8.9
5413	Architectural, engineering, & related services	6	2 285	1 201	335	63	66.6	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLARE COUNTY, MI							
54	**Professional, scientific, & technical services**	**31**	**7 440**	**3 233**	**618**	**109**	**49.1**	**1.1**
541	Professional, scientific, & technical services	31	7 440	3 233	618	109	49.1	1.1
5411	Legal services	13	3 858	1 430	237	48	38.4	1.6
54111	Offices of lawyers	13	3 858	1 430	237	48	38.4	1.6
541110	Offices of lawyers	13	3 858	1 430	237	48	38.4	1.6
5411101	Offices of lawyers (except legal aid societies)	13	3 858	1 430	237	48	38.4	1.6
	CLINTON COUNTY, MI							
54	**Professional, scientific, & technical services**	**84**	**39 169**	**13 553**	**2 822**	**410**	**23.0**	**9.0**
541	Professional, scientific, & technical services	84	39 169	13 553	2 822	410	23.0	9.0
5411	Legal services	13	5 501	2 710	501	61	16.9	–
54111	Offices of lawyers	13	5 501	2 710	501	61	16.9	–
541110	Offices of lawyers	13	5 501	2 710	501	61	16.9	–
5411101	Offices of lawyers (except legal aid societies)	13	5 501	2 710	501	61	16.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 051	2 118	472	85	34.4	44.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 051	2 118	472	85	34.4	44.3
5413	Architectural, engineering, & related services	14	6 661	2 991	444	66	20.9	22.1
5415	Computer systems design & related services	11	7 240	2 119	533	57	18.1	.1
54151	Computer systems design & related services	11	7 240	2 119	533	57	18.1	.1
541512	Computer systems design services	5	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	3 314	1 011	245	41	80.9	5.6
5418	Advertising & related services	7	D	D	D	b	D	D
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	CRAWFORD COUNTY, MI							
54	**Professional, scientific, & technical services**	**16**	**2 890**	**1 060**	**253**	**52**	**45.9**	**41.2**
541	Professional, scientific, & technical services	16	2 890	1 060	253	52	45.9	41.2
	DELTA COUNTY, MI							
54	**Professional, scientific, & technical services**	**47**	**23 289**	**12 800**	**2 979**	**730**	**26.0**	**2.5**
541	Professional, scientific, & technical services	47	23 289	12 800	2 979	730	26.0	2.5
5411	Legal services	13	7 286	3 656	781	111	24.4	.9
54111	Offices of lawyers	12	D	D	D	c	D	D
541110	Offices of lawyers	12	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	9 725	6 808	1 692	543	15.3	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	9 725	6 808	1 692	543	15.3	1.3
541211	Offices of certified public accountants	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	3 459	1 701	362	48	60.0	3.1
	DICKINSON COUNTY, MI							
54	**Professional, scientific, & technical services**	**51**	**19 416**	**6 442**	**1 470**	**224**	**22.6**	**4.6**
541	Professional, scientific, & technical services	51	19 416	6 442	1 470	224	22.6	4.6
5411	Legal services	17	3 404	1 759	354	59	36.2	6.1
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 337	1 447	442	75	25.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 337	1 447	442	75	25.7	–
5413	Architectural, engineering, & related services	9	8 015	2 141	452	57	5.2	–
5418	Advertising & related services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EATON COUNTY, MI							
54	**Professional, scientific, & technical services**	**133**	**38 113**	**17 304**	**3 826**	**580**	**34.7**	**8.0**
541	Professional, scientific, & technical services	133	38 113	17 304	3 826	580	34.7	8.0
5411	Legal services	39	10 191	5 761	1 182	142	17.9	6.1
54111	Offices of lawyers	37	D	D	D	c	D	D
541110	Offices of lawyers	37	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	37	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	4 944	1 996	533	143	85.1	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	4 944	1 996	533	143	85.1	7.5
5413	Architectural, engineering, & related services	20	8 569	4 133	1 002	124	24.6	2.5
5415	Computer systems design & related services	14	7 138	2 155	445	55	19.4	11.1
54151	Computer systems design & related services	14	7 138	2 155	445	55	19.4	11.1
541512	Computer systems design services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	3 936	1 982	379	42	52.7	.1
54161	Management consulting services	15	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	EMMET COUNTY, MI							
54	**Professional, scientific, & technical services**	**86**	**24 688**	**9 662**	**2 144**	**312**	**39.1**	**4.3**
541	Professional, scientific, & technical services	86	24 688	9 662	2 144	312	39.1	4.3
5411	Legal services	29	7 538	2 898	675	85	36.0	6.3
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	4 178	1 919	478	74	21.9	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	4 178	1 919	478	74	21.9	1.2
5413	Architectural, engineering, & related services	11	4 319	2 196	379	43	57.5	–
5414	Specialized design services	3	2 144	160	40	7	100.0	–
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
	GENESEE COUNTY, MI							
54	**Professional, scientific, & technical services**	**660**	**274 262**	**125 208**	**27 877**	**4 149**	**28.8**	**7.1**
541	Professional, scientific, & technical services	660	274 262	125 208	27 877	4 149	28.8	7.1
5411	Legal services	253	80 537	34 962	6 953	817	36.6	6.6
54111	Offices of lawyers	249	75 241	32 478	6 504	741	39.2	7.1
541110	Offices of lawyers	249	75 241	32 478	6 504	741	39.2	7.1
5411101	Offices of lawyers (except legal aid societies)	249	75 241	32 478	6 504	741	39.2	7.1
54119	Other legal services	4	5 296	2 484	449	76	–	–
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	131	41 060	20 979	4 886	1 204	29.8	12.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	131	41 060	20 979	4 886	1 204	29.8	12.0
541211	Offices of certified public accountants	50	20 993	11 405	2 146	301	31.5	6.4
541213	Tax return preparation services	28	5 589	2 454	1 069	496	17.1	3.5
541219	Other accounting services	49	11 347	5 148	1 176	256	41.2	6.5
5413	Architectural, engineering, & related services	96	77 621	38 744	9 503	1 204	21.6	3.6
54131	Architectural services	17	10 826	5 037	1 198	123	8.4	.7
541310	Architectural services	17	10 826	5 037	1 198	123	8.4	.7
54133	Engineering services	62	42 863	24 689	6 009	653	35.1	6.4
541330	Engineering services	62	42 863	24 689	6 009	653	35.1	6.4
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54138	Testing laboratories	8	18 424	6 117	1 606	328	3.9	–
541380	Testing laboratories	8	18 424	6 117	1 606	328	3.9	–
5414	Specialized design services	15	15 724	9 563	1 781	251	15.1	.3
54142	Industrial design services	4	D	D	D	c	D	D
541420	Industrial design services	4	D	D	D	c	D	D
5415	Computer systems design & related services	34	9 872	4 179	1 364	87	66.2	7.8
54151	Computer systems design & related services	34	9 872	4 179	1 364	87	66.2	7.8
541512	Computer systems design services	16	6 890	3 236	1 157	67	68.8	9.9
5416	Management, scientific, & technical consulting services	45	21 481	7 690	1 333	195	22.4	10.3
54161	Management consulting services	36	19 024	6 622	1 147	169	22.1	11.4
541611	Administrative management & general management consulting service	23	10 564	3 892	746	108	16.6	3.7
541613	Marketing consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	49	18 189	6 242	1 446	217	22.3	11.6
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	30	D	D	D	c	D	D
54192	Photographic services	26	D	D	D	c	D	D
541921	Photographic studios, portrait	24	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GLADWIN COUNTY, MI							
54	**Professional, scientific, & technical services**	**22**	**5 309**	**1 171**	**297**	**64**	**78.5**	**–**
541	Professional, scientific, & technical services	22	5 309	1 171	297	64	78.5	–
5413	Architectural, engineering, & related services	5	3 578	597	129	23	92.1	–
	GOGEBIC COUNTY, MI							
54	**Professional, scientific, & technical services**	**25**	**4 933**	**2 204**	**571**	**103**	**45.3**	**–**
541	Professional, scientific, & technical services	25	4 933	2 204	571	103	45.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 295	504	134	29	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 295	504	134	29	100.0	–
	GRAND TRAVERSE COUNTY, MI							
54	**Professional, scientific, & technical services**	**284**	**133 680**	**58 098**	**12 408**	**1 990**	**34.3**	**6.3**
541	Professional, scientific, & technical services	284	133 680	58 098	12 408	1 990	34.3	6.3
5411	Legal services	70	31 646	14 395	2 767	379	30.1	2.6
54111	Offices of lawyers	69	D	D	D	e	D	D
541110	Offices of lawyers	69	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	69	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	57	22 454	11 464	2 779	624	23.9	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	57	22 454	11 464	2 779	624	23.9	3.9
541211	Offices of certified public accountants	28	14 326	6 375	1 468	170	22.0	4.2
541213	Tax return preparation services	8	1 878	430	151	74	32.0	–
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	55	32 262	14 190	3 075	384	39.2	14.3
54131	Architectural services	16	5 373	2 079	390	55	61.8	–
541310	Architectural services	16	5 373	2 079	390	55	61.8	–
54133	Engineering services	29	19 455	9 264	2 006	236	28.8	23.7
541330	Engineering services	29	19 455	9 264	2 006	236	28.8	23.7
5414	Specialized design services	8	2 170	934	193	23	41.6	–
54143	Graphic design services	4	1 591	872	180	19	20.3	–
541430	Graphic design services	4	1 591	872	180	19	20.3	–
5415	Computer systems design & related services	19	5 711	2 014	227	39	45.0	5.4
54151	Computer systems design & related services	19	5 711	2 014	227	39	45.0	5.4
541512	Computer systems design services	11	4 349	1 387	185	33	37.6	2.7
5416	Management, scientific, & technical consulting services	45	27 183	10 864	2 363	393	37.8	3.9
54161	Management consulting services	31	19 194	7 698	1 670	296	21.5	2.2
541611	Administrative management & general management consulting service	18	13 886	4 538	982	239	17.7	3.0
541612	Human resources & executive search consulting services	9	D	D	D	b	D	D
5416122	Executive placement services	7	D	D	D	b	D	D
54162	Environmental consulting services	9	7 501	3 065	671	93	75.6	8.5
541620	Environmental consulting services	9	7 501	3 065	671	93	75.6	8.5
5418	Advertising & related services	17	7 432	3 121	744	86	28.4	10.7
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
	GRATIOT COUNTY, MI							
54	**Professional, scientific, & technical services**	**38**	**5 679**	**1 902**	**399**	**94**	**50.0**	**6.5**
541	Professional, scientific, & technical services	38	5 679	1 902	399	94	50.0	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 199	1 085	236	46	33.8	12.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 199	1 085	236	46	33.8	12.5
	HILLSDALE COUNTY, MI							
54	**Professional, scientific, & technical services**	**38**	**6 469**	**2 811**	**629**	**123**	**49.4**	**10.5**
541	Professional, scientific, & technical services	38	6 469	2 811	629	123	49.4	10.5
5411	Legal services	12	2 954	1 267	243	47	55.1	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 984	1 040	278	54	29.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 984	1 040	278	54	29.0	–
	HOUGHTON COUNTY, MI							
54	**Professional, scientific, & technical services**	**48**	**15 385**	**7 096**	**1 677**	**266**	**40.6**	**9.8**
541	Professional, scientific, & technical services	48	15 385	7 096	1 677	266	40.6	9.8
5411	Legal services	10	3 826	1 209	248	48	19.9	–
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 439	1 183	308	82	42.8	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 439	1 183	308	82	42.8	8.5
5413	Architectural, engineering, & related services	14	6 448	3 366	810	92	46.1	14.9

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HURON COUNTY, MI							
54	**Professional, scientific, & technical services**	**38**	**7 071**	**3 167**	**674**	**150**	**36.4**	**2.7**
541	Professional, scientific, & technical services	38	7 071	3 167	674	150	36.4	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 307	1 695	382	91	33.8	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 307	1 695	382	91	33.8	3.4
	INGHAM COUNTY, MI							
54	**Professional, scientific, & technical services**	**680**	**520 709**	**222 708**	**46 369**	**5 171**	**24.1**	**4.2**
541	Professional, scientific, & technical services	680	520 709	222 708	46 369	5 171	24.1	4.2
5411	Legal services	222	153 889	78 101	15 479	1 415	14.1	2.2
54111	Offices of lawyers	217	D	D	D	g	D	D
541110	Offices of lawyers	217	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	217	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	96	48 221	24 192	5 626	936	18.9	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	96	48 221	24 192	5 626	936	18.9	8.2
541211	Offices of certified public accountants	48	31 312	15 018	3 568	412	21.1	2.7
541213	Tax return preparation services	16	2 005	975	335	123	35.2	–
541219	Other accounting services	27	D	D	D	c	D	D
5413	Architectural, engineering, & related services	93	116 227	47 420	10 438	1 256	47.0	3.4
54131	Architectural services	18	9 904	3 935	881	98	19.9	.6
541310	Architectural services	18	9 904	3 935	881	98	19.9	.6
54133	Engineering services	54	90 131	35 969	7 837	903	49.3	4.2
541330	Engineering services	54	90 131	35 969	7 837	903	49.3	4.2
54137	Surveying & mapping (except geophysical) services	10	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	c	D	D
54138	Testing laboratories	7	D	D	D	c	D	D
541380	Testing laboratories	7	D	D	D	c	D	D
5414	Specialized design services	23	6 443	1 588	350	65	42.0	6.8
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	54	78 434	28 664	5 884	482	12.9	1.4
54151	Computer systems design & related services	54	78 434	28 664	5 884	482	12.9	1.4
541511	Custom computer programming services	27	D	D	D	c	D	D
541512	Computer systems design services	23	31 545	7 998	1 948	201	23.8	1.9
5415121	Computer systems integrators	11	16 487	3 963	755	98	43.3	1.4
5415122	Computer systems consultants (except systems integrators)	12	15 058	4 035	1 193	103	2.3	2.5
541519	Other computer related services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	97	47 913	21 510	4 447	440	31.9	8.3
54161	Management consulting services	68	35 196	16 542	3 459	313	17.1	10.4
541611	Administrative management & general management consulting service	42	29 493	13 802	2 847	219	11.0	9.8
54162	Environmental consulting services	12	5 028	2 270	497	72	50.2	3.9
541620	Environmental consulting services	12	5 028	2 270	497	72	50.2	3.9
54169	Other scientific & technical consulting services	17	7 689	2 698	491	55	87.3	1.8
541690	Other scientific & technical consulting services	17	7 689	2 698	491	55	87.3	1.8
5418	Advertising & related services	63	D	D	D	e	D	D
54181	Advertising agencies	22	D	D	D	c	D	D
541810	Advertising agencies	22	D	D	D	c	D	D
54182	Public relations agencies	24	22 798	7 674	1 484	174	14.3	.2
541820	Public relations agencies	24	22 798	7 674	1 484	174	14.3	.2
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	23	D	D	D	c	D	D
54192	Photographic services	16	3 506	1 070	255	65	29.5	13.0
541921	Photographic studios, portrait	13	2 648	703	166	54	39.0	12.0
	IONIA COUNTY, MI							
54	**Professional, scientific, & technical services**	**56**	**12 326**	**4 542**	**1 036**	**205**	**46.6**	**18.0**
541	Professional, scientific, & technical services	56	12 326	4 542	1 036	205	46.6	18.0
5411	Legal services	18	3 211	1 138	271	59	60.1	–
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 151	1 280	357	65	40.6	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 151	1 280	357	65	40.6	.4
5413	Architectural, engineering, & related services	11	4 122	1 556	292	51	42.8	45.5
	IOSCO COUNTY, MI							
54	**Professional, scientific, & technical services**	**33**	**5 267**	**2 282**	**553**	**101**	**39.9**	**3.5**
541	Professional, scientific, & technical services	33	5 267	2 282	553	101	39.9	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 558	1 103	317	50	26.5	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 558	1 103	317	50	26.5	.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	IRON COUNTY, MI							
54	**Professional, scientific, & technical services**	**30**	**6 623**	**2 670**	**483**	**105**	**65.8**	**4.2**
541	Professional, scientific, & technical services	30	6 623	2 670	483	105	65.8	4.2
5411	Legal services	16	3 611	1 488	213	42	60.6	3.0
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	921	306	81	25	85.2	14.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	921	306	81	25	85.2	14.8
	ISABELLA COUNTY, MI							
54	**Professional, scientific, & technical services**	**86**	**39 384**	**16 159**	**2 664**	**457**	**25.5**	**28.6**
541	Professional, scientific, & technical services	86	39 384	16 159	2 664	457	25.5	28.6
5411	Legal services	25	7 400	2 503	507	82	43.1	17.8
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	10 899	7 537	1 072	203	14.8	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	10 899	7 537	1 072	203	14.8	1.6
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	15 678	4 147	715	102	13.5	57.6
54133	Engineering services	8	9 954	1 922	268	39	9.7	80.0
541330	Engineering services	8	9 954	1 922	268	39	9.7	80.0
5416	Management, scientific, & technical consulting services	10	2 916	897	169	25	50.3	16.3
	JACKSON COUNTY, MI							
54	**Professional, scientific, & technical services**	**200**	**90 818**	**45 473**	**9 369**	**1 354**	**29.7**	**14.3**
541	Professional, scientific, & technical services	200	90 818	45 473	9 369	1 354	29.7	14.3
5411	Legal services	61	19 089	9 464	1 753	229	50.1	1.4
54111	Offices of lawyers	59	D	D	D	c	D	D
541110	Offices of lawyers	59	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	59	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	21 872	10 951	2 295	400	16.3	41.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	21 872	10 951	2 295	400	16.3	41.8
541211	Offices of certified public accountants	18	19 999	10 100	2 021	302	14.3	43.6
541213	Tax return preparation services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	46	28 220	14 655	2 944	348	23.2	8.9
54133	Engineering services	34	23 116	12 253	2 637	287	23.2	10.4
541330	Engineering services	34	23 116	12 253	2 637	287	23.2	10.4
5414	Specialized design services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	16	7 659	4 839	1 216	87	22.4	.1
54161	Management consulting services	12	3 093	1 284	244	36	42.2	.2
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	10	4 106	1 056	249	49	77.2	–
5419	Other professional, scientific, & technical services	9	D	D	D	a	D	D
54192	Photographic services	9	D	D	D	a	D	D
	KALAMAZOO COUNTY, MI							
54	**Professional, scientific, & technical services**	**481**	**306 033**	**134 433**	**27 571**	**3 366**	**22.4**	**2.8**
541	Professional, scientific, & technical services	481	306 033	134 433	27 571	3 366	22.4	2.8
5411	Legal services	136	84 766	39 786	7 691	846	15.6	2.9
54111	Offices of lawyers	133	D	D	D	f	D	D
541110	Offices of lawyers	133	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	133	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	88	29 746	14 636	3 350	500	28.7	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	88	29 746	14 636	3 350	500	28.7	1.4
541211	Offices of certified public accountants	47	23 659	11 512	2 594	309	23.0	1.5
541213	Tax return preparation services	14	D	D	D	c	D	D
541219	Other accounting services	27	D	D	D	b	D	D
5413	Architectural, engineering, & related services	76	81 346	37 188	8 126	869	20.9	.2
54131	Architectural services	15	12 109	6 372	1 352	151	18.5	.4
541310	Architectural services	15	12 109	6 372	1 352	151	18.5	.4
54133	Engineering services	44	61 394	26 820	5 798	596	22.4	.1
541330	Engineering services	44	61 394	26 820	5 798	596	22.4	.1
5414	Specialized design services	23	13 083	3 449	670	102	47.3	–
54141	Interior design services	8	D	D	D	a	D	D
541410	Interior design services	8	D	D	D	a	D	D
54143	Graphic design services	14	9 724	3 006	567	80	50.3	–
541430	Graphic design services	14	9 724	3 006	567	80	50.3	–
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	36	27 375	15 005	2 468	295	7.1	9.0
54151	Computer systems design & related services	36	27 375	15 005	2 468	295	7.1	9.0
541511	Custom computer programming services	14	D	D	D	b	D	D
541512	Computer systems design services	19	17 688	10 485	1 783	208	6.9	9.5
5415122	Computer systems consultants (except systems integrators)	11	11 249	7 645	1 191	132	6.2	14.9

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KALAMAZOO COUNTY, MI—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	61	23 993	10 012	2 180	315	55.1	4.5
54161	Management consulting services	45	13 707	5 129	1 014	173	72.3	2.1
541612	Human resources & executive search consulting services	19	D	D	D	b	D	D
5416122	Executive placement services	13	D	D	D	b	D	D
541613	Marketing consulting services	6	D	D	D	a	D	D
54162	Environmental consulting services	7	D	D	D	c	D	D
541620	Environmental consulting services	7	D	D	D	c	D	D
5418	Advertising & related services	31	33 729	11 461	2 479	288	19.8	3.5
54181	Advertising agencies	10	20 050	8 630	1 759	158	13.6	4.1
541810	Advertising agencies	10	20 050	8 630	1 759	158	13.6	4.1
54185	Display advertising	8	9 002	1 776	486	56	19.6	2.1
541850	Display advertising	8	9 002	1 776	486	56	19.6	2.1
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	27	D	D	D	c	D	D
54192	Photographic services	18	D	D	D	b	D	D
541921	Photographic studios, portrait	17	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	6	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	b	D	D
	KALKASKA COUNTY, MI							
54	**Professional, scientific, & technical services**	**13**	**3 475**	**1 319**	**395**	**42**	**18.5**	**42.0**
541	Professional, scientific, & technical services	13	3 475	1 319	395	42	18.5	42.0
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	KENT COUNTY, MI							
54	**Professional, scientific, & technical services**	**1 303**	**1 113 106**	**457 405**	**102 579**	**11 722**	**18.0**	**5.6**
541	Professional, scientific, & technical services	1 303	1 113 106	457 405	102 579	11 722	18.0	5.6
5411	Legal services	292	267 833	97 836	21 032	2 201	14.7	2.3
54111	Offices of lawyers	287	265 777	97 076	20 841	2 167	14.5	2.3
541110	Offices of lawyers	287	265 777	97 076	20 841	2 167	14.5	2.3
5411101	Offices of lawyers (except legal aid societies)	287	265 777	97 076	20 841	2 167	14.5	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	197	158 140	69 375	16 385	2 511	14.0	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	197	158 140	69 375	16 385	2 511	14.0	3.1
541211	Offices of certified public accountants	103	111 640	46 229	10 729	1 205	12.3	2.0
541213	Tax return preparation services	16	5 334	1 933	815	424	32.5	.9
541219	Other accounting services	69	31 996	16 724	3 864	751	18.4	3.5
5413	Architectural, engineering, & related services	231	260 419	115 335	25 080	2 587	17.3	11.3
54131	Architectural services	50	56 399	27 426	6 222	626	10.5	1.7
541310	Architectural services	50	56 399	27 426	6 222	626	10.5	1.7
54133	Engineering services	131	172 226	73 649	15 555	1 524	18.8	15.2
541330	Engineering services	131	172 226	73 649	15 555	1 524	18.8	15.2
54135	Building inspection services	13	1 608	662	130	34	34.7	12.5
541350	Building inspection services	13	1 608	662	130	34	34.7	12.5
54137	Surveying & mapping (except geophysical) services	10	2 634	1 166	227	39	22.0	9.9
541370	Surveying & mapping (except geophysical) services	10	2 634	1 166	227	39	22.0	9.9
54138	Testing laboratories	19	26 135	11 761	2 712	344	20.3	7.0
541380	Testing laboratories	19	26 135	11 761	2 712	344	20.3	7.0
5414	Specialized design services	107	66 689	30 142	6 756	526	22.3	10.0
54141	Interior design services	26	8 514	2 192	471	77	64.2	3.3
541410	Interior design services	26	8 514	2 192	471	77	64.2	3.3
54142	Industrial design services	10	D	D	D	e	D	D
541420	Industrial design services	10	D	D	D	e	D	D
54143	Graphic design services	69	24 524	8 352	1 358	188	34.9	7.1
541430	Graphic design services	69	24 524	8 352	1 358	188	34.9	7.1
5414301	Graphic design services (except commercial art & medical artists)	57	22 948	7 839	1 285	174	34.1	5.3
5415	Computer systems design & related services	126	133 156	57 695	12 707	1 159	14.1	3.1
54151	Computer systems design & related services	126	133 156	57 695	12 707	1 159	14.1	3.1
541511	Custom computer programming services	65	55 519	27 474	6 447	540	14.7	1.6
541512	Computer systems design services	50	73 541	28 608	5 903	582	13.1	2.7
5415121	Computer systems integrators	25	53 822	18 317	3 893	378	9.6	2.4
5415122	Computer systems consultants (except systems integrators)	25	19 719	10 291	2 010	204	22.6	3.5
5416	Management, scientific, & technical consulting services	169	69 182	28 356	6 504	685	35.4	3.4
54161	Management consulting services	132	60 267	24 810	5 693	586	34.6	3.1
541611	Administrative management & general management consulting service	69	17 926	8 490	1 712	203	38.6	5.2
541612	Human resources & executive search consulting services	26	12 285	7 176	1 664	190	33.8	7.8
5416122	Executive placement services	8	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	15	D	D	D	b	D	D
541613	Marketing consulting services	27	22 318	6 300	1 651	127	33.9	–
541618	Other management consulting services	4	D	D	D	a	D	D
54169	Other scientific & technical consulting services	27	5 551	2 117	510	64	34.9	.1
541690	Other scientific & technical consulting services	27	5 551	2 117	510	64	34.9	.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KENT COUNTY, MI—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	1	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	e	D	D
5418	Advertising & related services	115	90 769	33 580	7 334	894	29.7	5.7
54181	Advertising agencies	53	39 502	20 347	4 322	388	31.3	4.3
541810	Advertising agencies	53	39 502	20 347	4 322	388	31.3	4.3
54182	Public relations agencies	10	D	D	D	c	D	D
541820	Public relations agencies	10	D	D	D	c	D	D
54186	Direct mail advertising	11	14 125	4 971	1 038	220	33.8	8.2
541860	Direct mail advertising	11	14 125	4 971	1 038	220	33.8	8.2
54189	Other services related to advertising	27	D	D	D	b	D	D
541890	Other services related to advertising	27	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	13	10 170	1 260	276	59	31.1	16.6
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	65	D	D	D	f	D	D
54192	Photographic services	48	D	D	D	c	D	D
541921	Photographic studios, portrait	36	D	D	D	c	D	D
541922	Commercial photography	12	D	D	D	a	D	D
	LAKE COUNTY, MI							
54	**Professional, scientific, & technical services**	**6**	**724**	**194**	**51**	**15**	**42.8**	**4.3**
	LAPEER COUNTY, MI							
54	**Professional, scientific, & technical services**	**98**	**28 565**	**10 059**	**2 166**	**430**	**39.7**	**3.8**
541	Professional, scientific, & technical services	98	28 565	10 059	2 166	430	39.7	3.8
5411	Legal services	22	6 394	2 805	528	96	24.9	13.5
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	2 445	1 194	286	58	71.3	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	2 445	1 194	286	58	71.3	2.1
5413	Architectural, engineering, & related services	23	9 441	3 970	901	137	47.2	.3
5419	Other professional, scientific, & technical services	11	D	D	D	c	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	3	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	3	D	D	D	b	D	D
	LEELANAU COUNTY, MI							
54	**Professional, scientific, & technical services**	**36**	**11 537**	**4 417**	**1 162**	**220**	**67.9**	**2.5**
541	Professional, scientific, & technical services	36	11 537	4 417	1 162	220	67.9	2.5
5413	Architectural, engineering, & related services	12	5 950	2 522	599	50	74.6	–
	LENAWEE COUNTY, MI							
54	**Professional, scientific, & technical services**	**106**	**23 501**	**9 372**	**2 043**	**371**	**36.7**	**10.1**
541	Professional, scientific, & technical services	106	23 501	9 372	2 043	371	36.7	10.1
5411	Legal services	36	8 000	2 508	555	100	24.3	12.7
54111	Offices of lawyers	34	D	D	D	b	D	D
541110	Offices of lawyers	34	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	5 654	2 932	656	135	49.2	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	5 654	2 932	656	135	49.2	4.5
541219	Other accounting services	13	1 869	889	227	38	67.9	–
5413	Architectural, engineering, & related services	13	3 420	1 978	355	59	56.8	5.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LIVINGSTON COUNTY, MI							
54	**Professional, scientific, & technical services**	**288**	**103 667**	**50 500**	**10 859**	**1 629**	**36.0**	**6.9**
541	Professional, scientific, & technical services	288	103 667	50 500	10 859	1 629	36.0	6.9
5411	Legal services	56	18 212	9 833	2 082	365	26.7	5.2
54111	Offices of lawyers	53	D	D	D	c	D	D
541110	Offices of lawyers	53	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	c	D	D
54119	Other legal services	3	D	D	D	c	D	D
541191	Title abstract & settlement offices	3	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	48	11 522	7 285	1 566	369	37.2	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	48	11 522	7 285	1 566	369	37.2	1.1
541211	Offices of certified public accountants	20	5 080	2 643	594	79	49.4	1.8
541213	Tax return preparation services	5	D	D	D	b	D	D
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	57	38 969	17 328	4 085	480	25.4	5.9
54133	Engineering services	38	24 401	10 831	2 662	231	36.8	6.9
541330	Engineering services	38	24 401	10 831	2 662	231	36.8	6.9
54138	Testing laboratories	8	11 256	5 039	1 152	210	.2	3.9
541380	Testing laboratories	8	11 256	5 039	1 152	210	.2	3.9
5414	Specialized design services	11	1 717	319	54	13	28.7	28.8
5415	Computer systems design & related services	44	16 556	9 216	1 775	181	44.7	2.5
54151	Computer systems design & related services	44	16 556	9 216	1 775	181	44.7	2.5
541511	Custom computer programming services	19	D	D	D	c	D	D
541512	Computer systems design services	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	46	10 455	4 599	999	163	59.0	20.1
54161	Management consulting services	28	5 198	2 525	605	108	56.8	40.5
5418	Advertising & related services	15	3 902	1 446	195	33	76.8	5.8
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	a	D	D
	LUCE COUNTY, MI							
54	**Professional, scientific, & technical services**	**7**	**665**	**241**	**53**	**16**	**80.9**	**7.1**
	MACKINAC COUNTY, MI							
54	**Professional, scientific, & technical services**	**21**	**10 220**	**4 877**	**979**	**109**	**20.6**	**7.7**
541	Professional, scientific, & technical services	21	10 220	4 877	979	109	20.6	7.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	MACOMB COUNTY, MI							
54	**Professional, scientific, & technical services**	**1 305**	**1 069 390**	**509 171**	**123 901**	**11 709**	**17.3**	**6.1**
541	Professional, scientific, & technical services	1 305	1 069 390	509 171	123 901	11 709	17.3	6.1
5411	Legal services	338	100 339	46 185	9 285	1 140	27.8	6.8
54111	Offices of lawyers	331	98 088	44 847	8 999	1 094	28.2	5.9
541110	Offices of lawyers	331	98 088	44 847	8 999	1 094	28.2	5.9
5411101	Offices of lawyers (except legal aid societies)	331	98 088	44 847	8 999	1 094	28.2	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	229	76 580	40 295	7 785	1 556	26.5	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	229	76 580	40 295	7 785	1 556	26.5	7.2
541211	Offices of certified public accountants	104	43 939	23 369	4 862	574	25.0	5.9
541213	Tax return preparation services	24	D	D	D	f	D	D
541219	Other accounting services	97	D	D	D	e	D	D
5413	Architectural, engineering, & related services	337	492 696	273 177	64 872	5 314	15.7	6.8
54131	Architectural services	29	8 754	3 990	693	83	68.2	3.6
541310	Architectural services	29	8 754	3 990	693	83	68.2	3.6
54133	Engineering services	260	437 854	245 655	58 894	4 649	14.6	7.1
541330	Engineering services	260	437 854	245 655	58 894	4 649	14.6	7.1
54134	Drafting services	14	16 082	10 853	2 633	232	1.9	.4
541340	Drafting services	14	16 082	10 853	2 633	232	1.9	.4
54137	Surveying & mapping (except geophysical) services	11	10 544	5 538	1 022	170	13.4	–
541370	Surveying & mapping (except geophysical) services	11	10 544	5 538	1 022	170	13.4	–
54138	Testing laboratories	14	17 799	6 567	1 473	165	25.4	12.4
541380	Testing laboratories	14	17 799	6 567	1 473	165	25.4	12.4
5414	Specialized design services	60	22 092	7 709	1 829	206	38.0	22.4
54141	Interior design services	16	4 568	857	151	41	32.6	31.7
541410	Interior design services	16	4 568	857	151	41	32.6	31.7
54142	Industrial design services	13	9 191	3 218	889	71	32.6	33.2
541420	Industrial design services	13	9 191	3 218	889	71	32.6	33.2
54143	Graphic design services	31	8 333	3 634	789	94	46.8	5.4
541430	Graphic design services	31	8 333	3 634	789	94	46.8	5.4
5414301	Graphic design services (except commercial art & medical artists)	24	D	D	D	b	D	D
5414302	Commercial art	7	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MACOMB COUNTY, MI—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	100	82 203	31 494	7 132	702	25.1	3.7
54151	Computer systems design & related services	100	82 203	31 494	7 132	702	25.1	3.7
541511	Custom computer programming services	42	D	D	D	c	D	D
541512	Computer systems design services	46	30 570	11 690	2 637	295	53.8	4.7
5415121	Computer systems integrators	22	22 434	9 020	2 060	232	41.4	6.3
5415122	Computer systems consultants (except systems integrators)	24	8 136	2 670	577	63	88.0	.3
5416	Management, scientific, & technical consulting services	113	102 110	36 461	8 254	955	11.6	3.2
54161	Management consulting services	88	96 392	34 292	7 900	900	9.7	3.0
541611	Administrative management & general management consulting service	35	D	D	D	c	D	D
541612	Human resources & executive search consulting services	23	D	D	D	e	D	D
5416122	Executive placement services	12	D	D	D	e	D	D
541613	Marketing consulting services	17	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	9	D	D	D	e	D	D
54169	Other scientific & technical consulting services	18	5 134	1 972	307	48	38.5	8.3
541690	Other scientific & technical consulting services	18	5 134	1 972	307	48	38.5	8.3
5417	Scientific research & development services	11	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	10	D	D	D	e	D	D
5418	Advertising & related services	52	143 554	57 464	21 036	1 059	5.0	.6
54181	Advertising agencies	16	D	D	D	f	D	D
541810	Advertising agencies	16	D	D	D	f	D	D
54189	Other services related to advertising	26	D	D	D	e	D	D
541890	Other services related to advertising	26	D	D	D	e	D	D
5418903	Sign painting & lettering shop	14	D	D	D	b	D	D
5418909	All other advertising	4	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	65	D	D	D	f	D	D
54192	Photographic services	53	17 288	4 582	1 240	257	26.9	19.6
541921	Photographic studios, portrait	44	13 893	3 627	1 050	236	27.4	23.2
541922	Commercial photography	9	3 395	955	190	21	25.2	4.6
54199	All other professional, scientific, & technical services	7	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	7	D	D	D	b	D	D
	MANISTEE COUNTY, MI							
54	**Professional, scientific, & technical services**	**28**	**4 696**	**2 008**	**486**	**77**	**38.3**	**7.5**
541	Professional, scientific, & technical services	28	4 696	2 008	486	77	38.3	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 099	497	137	27	41.7	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 099	497	137	27	41.7	6.8
	MARQUETTE COUNTY, MI							
54	**Professional, scientific, & technical services**	**120**	**35 175**	**16 735**	**3 384**	**590**	**31.1**	**5.3**
541	Professional, scientific, & technical services	120	35 175	16 735	3 384	590	31.1	5.3
5411	Legal services	42	11 310	5 959	1 138	176	29.5	2.7
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	6 294	3 403	853	172	36.3	14.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	6 294	3 403	853	172	36.3	14.9
541211	Offices of certified public accountants	13	4 091	2 266	559	85	29.4	8.9
541219	Other accounting services	12	1 779	904	225	52	42.4	26.6
5413	Architectural, engineering, & related services	19	12 527	6 100	1 121	165	17.6	1.5
54133	Engineering services	11	11 317	5 546	986	145	17.2	–
541330	Engineering services	11	11 317	5 546	986	145	17.2	–
	MASON COUNTY, MI							
54	**Professional, scientific, & technical services**	**53**	**12 580**	**4 923**	**1 068**	**190**	**42.0**	**9.1**
541	Professional, scientific, & technical services	53	12 580	4 923	1 068	190	42.0	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 806	705	169	39	36.4	53.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 806	705	169	39	36.4	53.9
5413	Architectural, engineering, & related services	12	4 938	2 013	439	80	34.3	–
	MECOSTA COUNTY, MI							
54	**Professional, scientific, & technical services**	**41**	**9 576**	**3 816**	**653**	**141**	**39.9**	**3.8**
541	Professional, scientific, & technical services	41	9 576	3 816	653	141	39.9	3.8
5411	Legal services	12	3 629	1 780	234	44	31.5	–
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 398	601	165	37	96.4	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 398	601	165	37	96.4	3.6
5413	Architectural, engineering, & related services	9	1 926	812	124	34	48.9	–
5414	Specialized design services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MENOMINEE COUNTY, MI							
54	**Professional, scientific, & technical services**	**26**	**5 035**	**2 486**	**516**	**92**	**40.1**	**5.6**
541	Professional, scientific, & technical services	26	5 035	2 486	516	92	40.1	5.6
	MIDLAND COUNTY, MI							
54	**Professional, scientific, & technical services**	**142**	**71 463**	**23 414**	**5 089**	**697**	**19.5**	**4.9**
541	Professional, scientific, & technical services	142	71 463	23 414	5 089	697	19.5	4.9
5411	Legal services	30	9 028	2 480	815	142	27.9	9.2
54111	Offices of lawyers	27	D	D	D	c	D	D
541110	Offices of lawyers	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	7 903	3 685	728	106	35.3	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	7 903	3 685	728	106	35.3	1.9
541211	Offices of certified public accountants	16	6 457	3 175	590	75	20.8	2.3
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	11 863	4 715	835	114	11.7	2.6
5414	Specialized design services	7	D	D	D	c	D	D
54142	Industrial design services	1	D	D	D	b	D	D
541420	Industrial design services	1	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	12	3 520	1 550	365	47	37.2	.9
54151	Computer systems design & related services	12	3 520	1 550	365	47	37.2	.9
5416	Management, scientific, & technical consulting services	31	12 359	4 282	903	110	22.8	15.9
54161	Management consulting services	23	D	D	D	b	D	D
5418	Advertising & related services	6	4 719	1 502	316	43	38.5	4.2
	MISSAUKEE COUNTY, MI							
54	**Professional, scientific, & technical services**	**9**	**2 356**	**795**	**171**	**32**	**79.8**	**–**
541	Professional, scientific, & technical services	9	2 356	795	171	32	79.8	–
5413	Architectural, engineering, & related services	3	1 413	393	74	15	D	–
	MONROE COUNTY, MI							
54	**Professional, scientific, & technical services**	**120**	**36 327**	**14 056**	**2 801**	**501**	**35.6**	**3.6**
541	Professional, scientific, & technical services	120	36 327	14 056	2 801	501	35.6	3.6
5411	Legal services	36	8 859	3 556	632	121	38.6	4.9
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	4 359	1 599	498	136	44.9	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	4 359	1 599	498	136	44.9	8.6
541213	Tax return preparation services	7	1 065	379	180	69	35.9	12.6
5413	Architectural, engineering, & related services	24	14 192	4 731	953	102	19.9	.4
54133	Engineering services	15	11 434	3 655	704	67	21.2	.5
541330	Engineering services	15	11 434	3 655	704	67	21.2	.5
5415	Computer systems design & related services	11	3 883	1 462	248	31	68.6	2.3
54151	Computer systems design & related services	11	3 883	1 462	248	31	68.6	2.3
5416	Management, scientific, & technical consulting services	10	2 875	1 878	337	65	35.7	–
	MONTCALM COUNTY, MI							
54	**Professional, scientific, & technical services**	**35**	**5 707**	**1 399**	**389**	**134**	**53.0**	**16.1**
541	Professional, scientific, & technical services	35	5 707	1 399	389	134	53.0	16.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 128	514	199	82	31.0	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 128	514	199	82	31.0	8.0
541213	Tax return preparation services	2	D	D	D	b	D	D
	MONTMORENCY COUNTY, MI							
54	**Professional, scientific, & technical services**	**12**	**1 593**	**693**	**116**	**25**	**74.7**	**4.8**
541	Professional, scientific, & technical services	12	1 593	693	116	25	74.7	4.8

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MUSKEGON COUNTY, MI							
54	**Professional, scientific, & technical services**	**229**	**91 189**	**40 446**	**8 392**	**1 087**	**35.2**	**5.4**
541	Professional, scientific, & technical services	229	91 189	40 446	8 392	1 087	35.2	5.4
5411	Legal services	52	28 852	13 585	2 526	293	14.4	4.3
54111	Offices of lawyers	51	D	D	D	e	D	D
541110	Offices of lawyers	51	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	10 582	4 862	1 095	162	31.2	17.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	10 582	4 862	1 095	162	31.2	17.8
541211	Offices of certified public accountants	16	7 576	3 716	784	102	20.4	17.8
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	38	20 684	11 012	2 384	269	43.8	2.1
54133	Engineering services	23	15 379	8 348	1 835	185	52.3	.3
541330	Engineering services	23	15 379	8 348	1 835	185	52.3	.3
5414	Specialized design services	13	4 291	900	192	39	40.7	3.5
54143	Graphic design services	8	2 006	514	101	18	84.5	5.5
541430	Graphic design services	8	2 006	514	101	18	84.5	5.5
5415	Computer systems design & related services	16	6 147	2 397	514	57	84.4	3.0
54151	Computer systems design & related services	16	6 147	2 397	514	57	84.4	3.0
5416	Management, scientific, & technical consulting services	28	5 543	2 974	742	106	34.4	7.1
54161	Management consulting services	24	D	D	D	b	D	D
5418	Advertising & related services	15	9 437	2 956	584	84	53.0	1.8
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	21	D	D	D	b	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	NEWAYGO COUNTY, MI							
54	**Professional, scientific, & technical services**	**37**	**11 595**	**4 699**	**851**	**258**	**30.0**	**7.3**
541	Professional, scientific, & technical services	37	11 595	4 699	851	258	30.0	7.3
5411	Legal services	11	3 190	1 069	214	49	15.1	24.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 264	1 015	245	55	36.1	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 264	1 015	245	55	36.1	2.8
5416	Management, scientific, & technical consulting services	6	2 898	1 603	194	50	24.1	–
54161	Management consulting services	6	2 898	1 603	194	50	24.1	–
	OAKLAND COUNTY, MI							
54	**Professional, scientific, & technical services**	**5 522**	**6 921 973**	**2 990 558**	**671 974**	**60 999**	**15.0**	**4.3**
541	Professional, scientific, & technical services	5 522	6 921 973	2 990 558	671 974	60 999	15.0	4.3
5411	Legal services	1 452	1 067 883	544 872	106 695	9 003	18.1	4.9
54111	Offices of lawyers	1 417	1 045 653	536 078	104 759	8 705	18.3	4.8
541110	Offices of lawyers	1 417	1 045 653	536 078	104 759	8 705	18.3	4.8
5411101	Offices of lawyers (except legal aid societies)	1 417	1 045 653	536 078	104 759	8 705	18.3	4.8
54119	Other legal services	35	22 230	8 794	1 936	298	7.4	9.6
541191	Title abstract & settlement offices	21	13 017	6 417	1 461	211	10.4	16.4
541199	All other legal services	14	9 213	2 377	475	87	3.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	826	552 857	301 554	64 617	6 899	17.5	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	826	552 857	301 554	64 617	6 899	17.5	6.1
541211	Offices of certified public accountants	526	358 023	183 606	36 962	3 796	19.2	6.0
541213	Tax return preparation services	47	10 463	5 468	1 747	736	34.7	2.8
541214	Payroll services	36	138 520	89 754	21 384	1 586	1.5	3.5
541219	Other accounting services	217	45 851	22 726	4 524	781	49.0	15.8
5413	Architectural, engineering, & related services	941	1 766 029	802 172	184 039	15 448	16.1	4.3
54131	Architectural services	182	161 106	72 178	15 130	1 499	17.7	2.8
541310	Architectural services	182	161 106	72 178	15 130	1 499	17.7	2.8
54133	Engineering services	660	1 472 179	667 944	154 193	12 416	16.7	4.8
541330	Engineering services	660	1 472 179	667 944	154 193	12 416	16.7	4.8
54134	Drafting services	15	42 377	27 088	6 434	522	2.2	–
541340	Drafting services	15	42 377	27 088	6 434	522	2.2	–
54135	Building inspection services	27	3 915	1 305	250	47	15.4	4.6
541350	Building inspection services	27	3 915	1 305	250	47	15.4	4.6
54137	Surveying & mapping (except geophysical) services	23	17 371	8 579	1 827	303	17.9	4.1
541370	Surveying & mapping (except geophysical) services	23	17 371	8 579	1 827	303	17.9	4.1
54138	Testing laboratories	34	69 081	25 078	6 205	661	7.3	.9
541380	Testing laboratories	34	69 081	25 078	6 205	661	7.3	.9
5414	Specialized design services	296	192 111	70 071	15 801	1 777	30.7	2.6
54141	Interior design services	107	D	D	D	e	D	D
541410	Interior design services	107	D	D	D	e	D	D
54142	Industrial design services	39	62 453	31 262	7 454	639	5.1	3.7
541420	Industrial design services	39	62 453	31 262	7 454	639	5.1	3.7
54143	Graphic design services	148	81 917	29 923	6 462	800	34.7	1.5
541430	Graphic design services	148	81 917	29 923	6 462	800	34.7	1.5
5414301	Graphic design services (except commercial art & medical artists)	112	68 525	24 796	5 334	673	34.5	1.5
5414302	Commercial art	36	13 392	5 127	1 128	127	35.6	1.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OAKLAND COUNTY, MI—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	602	1 355 552	555 087	134 996	10 675	9.6	2.2
54151	Computer systems design & related services	602	1 355 552	555 087	134 996	10 675	9.6	2.2
541511	Custom computer programming services	273	D	D	D	h	D	D
541512	Computer systems design services	244	741 339	319 507	77 956	6 040	9.1	2.1
5415121	Computer systems integrators	107	475 471	163 041	37 687	3 066	6.9	1.8
5415122	Computer systems consultants (except systems integrators)	137	265 868	156 466	40 269	2 974	13.1	2.5
541513	Computer facilities management services	11	D	D	D	f	D	D
541519	Other computer related services	74	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	763	860 000	336 458	76 016	8 007	16.8	5.3
54161	Management consulting services	641	806 559	310 712	70 921	7 499	16.0	5.3
541611	Administrative management & general management consulting service	273	308 162	118 829	26 850	2 063	19.0	6.6
541612	Human resources & executive search consulting services	163	130 651	65 048	14 364	1 376	17.2	9.2
5416121	Actuarial consulting	6	D	D	D	e	D	D
5416122	Executive placement services	83	53 653	30 334	6 567	634	22.9	7.4
5416123	Human resources & personnel management consulting	74	D	D	D	e	D	D
541613	Marketing consulting services	146	295 812	94 597	23 193	3 508	15.2	3.5
541614	Process, physical distribution, & logistics consulting services	44	68 930	31 016	6 208	527	3.1	.3
541618	Other management consulting services	15	3 004	1 222	306	25	33.2	–
54162	Environmental consulting services	25	19 827	9 130	2 226	259	31.9	3.1
541620	Environmental consulting services	25	19 827	9 130	2 226	259	31.9	3.1
54169	Other scientific & technical consulting services	97	33 614	16 616	2 869	249	28.3	5.8
541690	Other scientific & technical consulting services	97	33 614	16 616	2 869	249	28.3	5.8
5417	Scientific research & development services	30	57 149	30 079	6 928	573	14.2	6.6
54171	R&D in the physical, engineering, & life sciences	29	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	29	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	25	52 188	28 296	6 493	513	7.2	6.1
5418	Advertising & related services	385	839 189	274 118	67 345	5 563	10.9	3.3
54181	Advertising agencies	154	484 173	203 363	50 815	3 905	6.1	2.2
541810	Advertising agencies	154	484 173	203 363	50 815	3 905	6.1	2.2
54182	Public relations agencies	47	26 849	10 798	2 387	234	23.1	6.2
541820	Public relations agencies	47	26 849	10 798	2 387	234	23.1	6.2
54184	Media representatives	48	44 055	19 064	4 282	351	14.1	11.3
541840	Media representatives	48	44 055	19 064	4 282	351	14.1	11.3
5418401	Radio & television advertising representatives	27	D	D	D	e	D	D
5418402	Publishers' advertising representatives	21	D	D	D	b	D	D
54185	Display advertising	13	D	D	D	b	D	D
541850	Display advertising	13	D	D	D	b	D	D
5418501	Display advertising (except outdoor)	8	D	D	D	b	D	D
54186	Direct mail advertising	30	D	D	D	e	D	D
541860	Direct mail advertising	30	D	D	D	e	D	D
54187	Advertising material distribution services	7	12 032	880	244	25	9.8	16.6
541870	Advertising material distribution services	7	12 032	880	244	25	9.8	16.6
54189	Other services related to advertising	79	D	D	D	f	D	D
541890	Other services related to advertising	79	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	52	169 281	18 514	4 332	460	11.9	2.1
5418903	Sign painting & lettering shop	15	D	D	D	b	D	D
5418909	All other advertising	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	227	231 203	76 147	15 537	3 054	14.1	9.0
54191	Marketing research & public opinion polling	45	159 990	55 939	11 167	2 288	4.6	6.7
541910	Marketing research & public opinion polling	45	159 990	55 939	11 167	2 288	4.6	6.7
54192	Photographic services	144	53 743	13 286	2 608	593	37.1	18.3
541921	Photographic studios, portrait	87	27 827	7 334	1 418	447	28.1	24.5
541922	Commercial photography	57	25 916	5 952	1 190	146	46.7	11.5
54193	Translation & interpretation services	13	D	D	D	b	D	D
541930	Translation & interpretation services	13	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	25	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	25	D	D	D	c	D	D
	OCEANA COUNTY, MI							
54	**Professional, scientific, & technical services**	**21**	**5 580**	**1 686**	**404**	**96**	**67.0**	**8.4**
541	Professional, scientific, & technical services	21	5 580	1 686	404	96	67.0	8.4
5413	Architectural, engineering, & related services	4	1 607	322	85	20	100.0	–
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	OGEMAW COUNTY, MI							
54	**Professional, scientific, & technical services**	**24**	**7 423**	**2 122**	**446**	**78**	**64.1**	**2.2**
541	Professional, scientific, & technical services	24	7 423	2 122	446	78	64.1	2.2
5411	Legal services	8	4 471	896	165	31	78.3	–
54111	Offices of lawyers	6	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 182	432	129	23	56.6	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 182	432	129	23	56.6	2.7
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ONTONAGON COUNTY, MI							
54	**Professional, scientific, & technical services**	**9**	**805**	**351**	**52**	**15**	**69.6**	**9.3**
	OSCEOLA COUNTY, MI							
54	**Professional, scientific, & technical services**	**20**	**3 940**	**1 781**	**286**	**58**	**52.4**	**5.6**
541	Professional, scientific, & technical services	20	3 940	1 781	286	58	52.4	5.6
	OSCODA COUNTY, MI							
54	**Professional, scientific, & technical services**	**6**	**777**	**268**	**83**	**27**	**60.5**	**–**
	OTSEGO COUNTY, MI							
54	**Professional, scientific, & technical services**	**51**	**19 439**	**7 991**	**1 711**	**317**	**30.3**	**7.2**
541	Professional, scientific, & technical services	51	19 439	7 991	1 711	317	30.3	7.2
5411	Legal services	18	6 270	3 101	676	82	19.4	7.8
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 594	734	175	32	54.8	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 594	734	175	32	54.8	7.7
5413	Architectural, engineering, & related services	12	7 253	3 202	640	108	33.4	.7
5418	Advertising & related services	3	D	D	D	b	D	D
	OTTAWA COUNTY, MI							
54	**Professional, scientific, & technical services**	**344**	**192 030**	**91 876**	**21 274**	**2 565**	**30.6**	**6.2**
541	Professional, scientific, & technical services	344	192 030	91 876	21 274	2 565	30.6	6.2
5411	Legal services	64	20 140	9 536	1 817	245	41.7	2.3
54111	Offices of lawyers	61	D	D	D	c	D	D
541110	Offices of lawyers	61	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	61	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	56	18 429	10 076	2 525	383	38.5	9.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	56	18 429	10 076	2 525	383	38.5	9.2
541211	Offices of certified public accountants	21	10 631	5 840	1 460	172	32.4	–
541219	Other accounting services	29	5 551	2 593	596	137	57.3	25.2
5413	Architectural, engineering, & related services	80	64 990	34 032	7 980	839	29.7	3.0
54131	Architectural services	7	8 845	3 335	788	70	16.7	–
541310	Architectural services	7	8 845	3 335	788	70	16.7	–
54133	Engineering services	57	43 537	23 953	5 607	560	25.9	4.0
541330	Engineering services	57	43 537	23 953	5 607	560	25.9	4.0
54134	Drafting services	5	3 169	1 947	446	65	5.6	–
541340	Drafting services	5	3 169	1 947	446	65	5.6	–
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5414	Specialized design services	18	8 074	4 151	988	118	36.1	.6
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	45	51 044	25 159	6 017	670	12.5	9.8
54151	Computer systems design & related services	45	51 044	25 159	6 017	670	12.5	9.8
541511	Custom computer programming services	18	24 115	16 151	3 889	477	3.8	.2
541512	Computer systems design services	20	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	47	13 751	4 655	904	174	46.9	5.4
54161	Management consulting services	34	8 232	2 153	334	82	51.9	8.7
54162	Environmental consulting services	3	3 650	1 588	485	63	D	–
541620	Environmental consulting services	3	3 650	1 588	485	63	D	–
5418	Advertising & related services	17	7 206	2 203	460	65	28.6	26.0
54189	Other services related to advertising	4	1 966	555	99	26	55.3	–
541890	Other services related to advertising	4	1 966	555	99	26	55.3	–
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	2	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	b	D	D
	PRESQUE ISLE COUNTY, MI							
54	**Professional, scientific, & technical services**	**14**	**2 245**	**1 280**	**493**	**59**	**31.4**	**6.2**
541	Professional, scientific, & technical services	14	2 245	1 280	493	59	31.4	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROSCOMMON COUNTY, MI							
54	**Professional, scientific, & technical services**	**28**	**3 808**	**1 460**	**330**	**61**	**64.5**	**14.9**
541	Professional, scientific, & technical services	28	3 808	1 460	330	61	64.5	14.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	922	345	79	17	99.0	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	922	345	79	17	99.0	.5
	SAGINAW COUNTY, MI							
54	**Professional, scientific, & technical services**	**320**	**195 097**	**86 540**	**19 572**	**2 908**	**21.9**	**8.8**
541	Professional, scientific, & technical services	320	195 097	86 540	19 572	2 908	21.9	8.8
5411	Legal services	117	50 518	23 844	4 530	549	21.5	5.5
54111	Offices of lawyers	113	D	D	D	f	D	D
541110	Offices of lawyers	113	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	113	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	29 937	15 533	3 822	751	20.6	12.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	29 937	15 533	3 822	751	20.6	12.4
541211	Offices of certified public accountants	26	19 087	9 286	2 111	266	15.7	1.8
541213	Tax return preparation services	7	2 787	1 211	493	235	8.0	11.2
541219	Other accounting services	24	D	D	D	c	D	D
5413	Architectural, engineering, & related services	50	64 134	27 044	6 946	752	15.0	14.6
54133	Engineering services	38	58 235	24 841	6 419	672	16.5	14.6
541330	Engineering services	38	58 235	24 841	6 419	672	16.5	14.6
5414	Specialized design services	10	D	D	D	e	D	D
54142	Industrial design services	4	D	D	D	e	D	D
541420	Industrial design services	4	D	D	D	e	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	b	D	D
5415	Computer systems design & related services	20	11 364	3 803	972	137	24.8	4.3
54151	Computer systems design & related services	20	11 364	3 803	972	137	24.8	4.3
541512	Computer systems design services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	19	6 174	2 514	452	61	58.6	5.5
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	24	13 853	4 008	933	146	51.5	2.7
54189	Other services related to advertising	5	1 972	535	138	25	57.5	–
541890	Other services related to advertising	5	1 972	535	138	25	57.5	–
5419	Other professional, scientific, & technical services	22	D	D	D	b	D	D
54192	Photographic services	19	D	D	D	b	D	D
541921	Photographic studios, portrait	18	D	D	D	b	D	D
	ST. CLAIR COUNTY, MI							
54	**Professional, scientific, & technical services**	**176**	**56 787**	**25 184**	**5 391**	**851**	**45.2**	**11.4**
541	Professional, scientific, & technical services	176	56 787	25 184	5 391	851	45.2	11.4
5411	Legal services	60	19 089	8 315	1 414	206	40.6	7.2
54111	Offices of lawyers	56	16 593	7 246	1 182	162	43.3	8.3
541110	Offices of lawyers	56	16 593	7 246	1 182	162	43.3	8.3
5411101	Offices of lawyers (except legal aid societies)	56	16 593	7 246	1 182	162	43.3	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	45	10 388	4 976	1 527	298	23.5	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	45	10 388	4 976	1 527	298	23.5	3.2
541211	Offices of certified public accountants	12	6 860	3 820	1 154	129	8.2	2.4
541213	Tax return preparation services	12	1 874	642	246	127	20.0	.9
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	32	16 349	7 671	1 522	197	55.5	28.0
54133	Engineering services	24	13 980	6 874	1 365	161	56.2	32.2
541330	Engineering services	24	13 980	6 874	1 365	161	56.2	32.2
5416	Management, scientific, & technical consulting services	11	3 055	1 876	398	45	44.8	5.0
5418	Advertising & related services	9	3 316	573	105	21	51.3	1.7
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	ST. JOSEPH COUNTY, MI							
54	**Professional, scientific, & technical services**	**49**	**12 559**	**6 072**	**1 405**	**244**	**24.8**	**11.3**
541	Professional, scientific, & technical services	49	12 559	6 072	1 405	244	24.8	11.3
5411	Legal services	15	4 549	2 462	496	65	20.4	–
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 645	1 298	325	70	35.0	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 645	1 298	325	70	35.0	4.6
5413	Architectural, engineering, & related services	6	2 956	1 539	392	50	13.3	4.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SANILAC COUNTY, MI							
54	**Professional, scientific, & technical services**	**42**	**9 683**	**2 299**	**527**	**164**	**61.0**	**16.6**
541	Professional, scientific, & technical services	42	9 683	2 299	527	164	61.0	16.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 857	697	186	56	54.1	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 857	697	186	56	54.1	8.0
5413	Architectural, engineering, & related services	8	2 662	793	151	28	89.8	10.2
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	SCHOOLCRAFT COUNTY, MI							
54	**Professional, scientific, & technical services**	**9**	**911**	**408**	**112**	**24**	**75.6**	**13.4**
541	Professional, scientific, & technical services	9	911	408	112	24	75.6	13.4
	SHIAWASSEE COUNTY, MI							
54	**Professional, scientific, & technical services**	**70**	**26 451**	**11 875**	**3 001**	**334**	**45.2**	**16.7**
541	Professional, scientific, & technical services	70	26 451	11 875	3 001	334	45.2	16.7
5411	Legal services	24	5 389	1 513	304	54	52.7	4.7
54111	Offices of lawyers	24	5 389	1 513	304	54	52.7	4.7
541110	Offices of lawyers	24	5 389	1 513	304	54	52.7	4.7
5411101	Offices of lawyers (except legal aid societies)	24	5 389	1 513	304	54	52.7	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 751	2 182	499	74	50.3	24.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 751	2 182	499	74	50.3	24.1
541219	Other accounting services	5	2 006	1 477	357	34	10.3	45.1
5413	Architectural, engineering, & related services	9	8 268	4 080	1 422	102	53.8	14.5
5418	Advertising & related services	4	4 292	2 064	383	57	46.0	–
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	TUSCOLA COUNTY, MI							
54	**Professional, scientific, & technical services**	**43**	**8 971**	**2 970**	**635**	**127**	**59.7**	**3.8**
541	Professional, scientific, & technical services	43	8 971	2 970	635	127	59.7	3.8
5411	Legal services	12	3 092	1 002	210	34	45.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 364	718	163	32	30.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 364	718	163	32	30.4	–
	VAN BUREN COUNTY, MI							
54	**Professional, scientific, & technical services**	**77**	**37 175**	**13 680**	**3 143**	**439**	**18.8**	**30.9**
541	Professional, scientific, & technical services	77	37 175	13 680	3 143	439	18.8	30.9
5411	Legal services	22	3 527	1 078	236	49	55.2	1.4
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 501	1 600	438	69	39.5	52.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 501	1 600	438	69	39.5	52.4
5413	Architectural, engineering, & related services	12	1 943	1 099	217	41	51.7	.5
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
5417102	Research & development in the life sciences	1	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHTENAW COUNTY, MI							
54	**Professional, scientific, & technical services**	**993**	**954 441**	**380 022**	**82 116**	**7 818**	**20.4**	**7.2**
541	Professional, scientific, & technical services	993	954 441	380 022	82 116	7 818	20.4	7.2
5411	Legal services	187	86 786	38 717	7 420	768	19.3	6.6
54111	Offices of lawyers	176	82 093	36 846	7 038	719	20.0	6.6
541110	Offices of lawyers	176	82 093	36 846	7 038	719	20.0	6.6
5411101	Offices of lawyers (except legal aid societies)	176	82 093	36 846	7 038	719	20.0	6.6
54119	Other legal services	11	4 693	1 871	382	49	8.2	5.5
541191	Title abstract & settlement offices	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	103	97 404	40 894	9 638	1 000	9.5	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	103	97 404	40 894	9 638	1 000	9.5	2.2
541211	Offices of certified public accountants	52	28 676	12 949	2 900	333	20.9	5.5
541213	Tax return preparation services	11	D	D	D	b	D	D
541214	Payroll services	5	D	D	D	e	D	D
541219	Other accounting services	35	D	D	D	c	D	D
5413	Architectural, engineering, & related services	212	301 053	113 164	27 218	2 506	15.3	4.5
54131	Architectural services	50	29 839	10 453	2 283	290	29.3	2.5
541310	Architectural services	50	29 839	10 453	2 283	290	29.3	2.5
54133	Engineering services	130	216 561	84 608	19 633	1 663	15.3	5.2
541330	Engineering services	130	216 561	84 608	19 633	1 663	15.3	5.2
54137	Surveying & mapping (except geophysical) services	5	1 828	885	220	34	11.9	12.5
541370	Surveying & mapping (except geophysical) services	5	1 828	885	220	34	11.9	12.5
54138	Testing laboratories	22	52 272	17 062	5 059	515	7.0	2.3
541380	Testing laboratories	22	52 272	17 062	5 059	515	7.0	2.3
5414	Specialized design services	46	11 856	2 965	638	125	57.9	5.7
54141	Interior design services	15	3 575	624	115	26	43.4	11.5
541410	Interior design services	15	3 575	624	115	26	43.4	11.5
54143	Graphic design services	28	7 742	2 290	507	92	63.4	1.6
541430	Graphic design services	28	7 742	2 290	507	92	63.4	1.6
5414301	Graphic design services (except commercial art & medical artists)	26	D	D	D	b	D	D
5415	Computer systems design & related services	145	112 872	53 285	11 451	1 029	21.4	17.0
54151	Computer systems design & related services	145	112 872	53 285	11 451	1 029	21.4	17.0
541511	Custom computer programming services	72	54 562	28 766	6 254	569	21.3	21.4
541512	Computer systems design services	61	55 438	22 922	4 876	432	21.5	12.9
5415121	Computer systems integrators	18	37 645	14 391	3 217	263	4.2	18.7
5415122	Computer systems consultants (except systems integrators)	43	17 793	8 531	1 659	169	58.0	.8
5416	Management, scientific, & technical consulting services	195	113 915	51 437	11 307	1 045	33.6	9.3
54161	Management consulting services	151	95 406	43 727	9 705	865	31.9	8.9
541611	Administrative management & general management consulting service	76	52 514	25 442	5 769	416	25.1	11.2
541612	Human resources & executive search consulting services	38	9 948	4 685	1 020	120	65.7	4.0
5416122	Executive placement services	17	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	20	4 085	1 527	310	39	73.9	3.6
541613	Marketing consulting services	22	23 684	8 520	1 591	147	42.1	5.6
541614	Process, physical distribution, & logistics consulting services	11	D	D	D	c	D	D
54162	Environmental consulting services	17	10 789	4 046	845	109	41.0	19.0
541620	Environmental consulting services	17	10 789	4 046	845	109	41.0	19.0
54169	Other scientific & technical consulting services	27	7 720	3 664	757	71	44.6	1.4
541690	Other scientific & technical consulting services	27	7 720	3 664	757	71	44.6	1.4
5417	Scientific research & development services	40	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	37	191 134	61 726	10 435	756	19.9	6.9
541710	R&D in the physical, engineering, & life sciences	37	191 134	61 726	10 435	756	19.9	6.9
5417101	R&D in the physical & engineering sciences	27	D	D	D	f	D	D
5417102	Research & development in the life sciences	10	D	D	D	c	D	D
5418	Advertising & related services	33	21 222	9 900	2 327	247	36.8	7.4
54181	Advertising agencies	15	13 514	7 256	1 712	140	30.9	11.3
541810	Advertising agencies	15	13 514	7 256	1 712	140	30.9	11.3
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5418903	Sign painting & lettering shop	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	32	D	D	D	e	D	D
54191	Marketing research & public opinion polling	11	D	D	D	c	D	D
541910	Marketing research & public opinion polling	11	D	D	D	c	D	D
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WAYNE COUNTY, MI							
54	**Professional, scientific, & technical services**	**2 512**	**3 133 013**	**1 232 995**	**286 180**	**29 950**	**11.5**	**6.4**
541	Professional, scientific, & technical services	2 512	3 133 013	1 232 995	286 180	29 950	11.5	6.4
5411	Legal services	760	705 562	292 882	68 789	5 679	11.7	2.9
54111	Offices of lawyers	741	687 510	285 439	67 190	5 439	11.5	2.9
541110	Offices of lawyers	741	687 510	285 439	67 190	5 439	11.5	2.9
5411101	Offices of lawyers (except legal aid societies)	741	687 510	285 439	67 190	5 439	11.5	2.9
54119	Other legal services	19	18 052	7 443	1 599	240	17.1	4.6
541191	Title abstract & settlement offices	13	15 240	5 990	1 263	195	18.2	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	378	432 969	166 432	39 918	6 058	8.5	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	378	432 969	166 432	39 918	6 058	8.5	3.4
541211	Offices of certified public accountants	168	318 504	112 254	26 202	2 752	5.0	2.2
541213	Tax return preparation services	57	17 265	7 323	2 822	1 543	14.8	8.9
541214	Payroll services	13	D	D	D	g	D	D
541219	Other accounting services	140	D	D	D	f	D	D
5413	Architectural, engineering, & related services	436	683 266	314 730	74 802	6 528	14.8	13.4
54131	Architectural services	68	76 027	35 100	8 514	722	9.9	2.4
541310	Architectural services	68	76 027	35 100	8 514	722	9.9	2.4
54133	Engineering services	295	504 887	239 603	55 686	4 889	16.4	17.6
541330	Engineering services	295	504 887	239 603	55 686	4 889	16.4	17.6
54134	Drafting services	11	D	D	D	c	D	D
541340	Drafting services	11	D	D	D	c	D	D
54135	Building inspection services	11	D	D	D	b	D	D
541350	Building inspection services	11	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	18	7 615	4 100	938	141	21.6	9.4
541370	Surveying & mapping (except geophysical) services	18	7 615	4 100	938	141	21.6	9.4
54138	Testing laboratories	33	87 505	32 897	8 616	628	9.4	.3
541380	Testing laboratories	33	87 505	32 897	8 616	628	9.4	.3
5414	Specialized design services	107	57 832	21 424	5 323	577	25.9	4.8
54141	Interior design services	39	D	D	D	c	D	D
541410	Interior design services	39	D	D	D	c	D	D
54142	Industrial design services	10	9 438	5 010	1 187	98	4.2	.5
541420	Industrial design services	10	9 438	5 010	1 187	98	4.2	.5
54143	Graphic design services	56	28 929	10 420	2 859	306	22.3	7.9
541430	Graphic design services	56	28 929	10 420	2 859	306	22.3	7.9
5414301	Graphic design services (except commercial art & medical artists)	44	24 813	8 795	2 474	260	20.2	8.9
5414302	Commercial art	12	4 116	1 625	385	46	35.2	1.5
54149	Other specialized design services	2	D	D	D	b	D	D
541490	Other specialized design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	218	285 490	137 504	30 165	2 879	12.1	15.1
54151	Computer systems design & related services	218	285 490	137 504	30 165	2 879	12.1	15.1
541511	Custom computer programming services	104	118 180	59 829	12 234	1 392	14.2	26.6
541512	Computer systems design services	85	154 445	74 082	17 089	1 355	7.3	7.5
5415121	Computer systems integrators	28	51 146	19 212	4 130	326	9.7	18.4
5415122	Computer systems consultants (except systems integrators)	57	103 299	54 870	12 959	1 029	6.1	2.0
541519	Other computer related services	23	5 407	1 365	322	36	75.1	.9
5416	Management, scientific, & technical consulting services	309	333 816	110 315	26 540	2 392	11.9	4.8
54161	Management consulting services	248	311 988	101 870	24 781	2 203	8.8	4.5
541611	Administrative management & general management consulting service	117	171 590	55 729	13 763	1 017	5.1	1.9
541612	Human resources & executive search consulting services	45	19 701	7 932	2 082	171	34.5	38.1
5416123	Human resources & personnel management consulting	28	D	D	D	c	D	D
541613	Marketing consulting services	46	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	34	98 478	31 413	7 514	819	3.1	.9
54162	Environmental consulting services	22	11 792	4 956	1 076	108	57.5	1.2
541620	Environmental consulting services	22	11 792	4 956	1 076	108	57.5	1.2
54169	Other scientific & technical consulting services	39	10 036	3 489	683	81	54.4	17.0
541690	Other scientific & technical consulting services	39	10 036	3 489	683	81	54.4	17.0
5417	Scientific research & development services	20	125 027	47 271	9 490	1 456	4.1	1.5
54171	R&D in the physical, engineering, & life sciences	17	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	17	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	10	D	D	D	g	D	D
5417102	Research & development in the life sciences	7	D	D	D	b	D	D
5418	Advertising & related services	157	472 304	131 886	28 772	3 648	7.8	.7
54181	Advertising agencies	41	D	D	D	g	D	D
541810	Advertising agencies	41	D	D	D	g	D	D
54182	Public relations agencies	29	21 661	11 559	2 268	231	21.4	1.4
541820	Public relations agencies	29	21 661	11 559	2 268	231	21.4	1.4
54185	Display advertising	10	D	D	D	f	D	D
541850	Display advertising	10	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	5	D	D	D	f	D	D
5418502	Outdoor advertising services	5	D	D	D	b	D	D
54186	Direct mail advertising	21	129 767	28 808	7 580	1 028	5.1	.3
541860	Direct mail advertising	21	129 767	28 808	7 580	1 028	5.1	.3
54189	Other services related to advertising	45	D	D	D	e	D	D
541890	Other services related to advertising	45	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	23	D	D	D	c	D	D
5418903	Sign painting & lettering shop	18	D	D	D	b	D	D
5418909	All other advertising	4	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WAYNE COUNTY, MI—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	127	36 747	10 551	2 381	733	24.6	20.5
54192	Photographic services	103	23 218	6 266	1 457	447	35.0	15.2
541921	Photographic studios, portrait	90	21 148	5 681	1 339	413	31.2	16.7
54199	All other professional, scientific, & technical services	12	5 554	1 261	298	69	10.3	7.2
541990	All other professional, scientific, & technical services	12	5 554	1 261	298	69	10.3	7.2
	WEXFORD COUNTY, MI							
54	**Professional, scientific, & technical services**	**42**	**18 217**	**8 401**	**1 860**	**257**	**28.2**	**3.1**
541	Professional, scientific, & technical services	42	18 217	8 401	1 860	257	28.2	3.1
5411	Legal services	16	4 331	2 242	388	62	44.1	5.1
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 027	1 764	480	68	14.6	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 027	1 764	480	68	14.6	5.0
5413	Architectural, engineering, & related services	6	6 799	3 222	733	88	2.6	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADRIAN, MI							
54	**Professional, scientific, & technical services**	**54**	**14 778**	**6 039**	**1 318**	**223**	**25.6**	**11.6**
541	Professional, scientific, & technical services	54	14 778	6 039	1 318	223	25.6	11.6
5411	Legal services	26	4 902	1 514	335	68	28.7	15.8
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 378	1 966	433	65	21.5	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 378	1 966	433	65	21.5	2.4
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	ALBION, MI							
54	**Professional, scientific, & technical services**	**10**	**2 183**	**747**	**138**	**29**	**46.5**	**–**
541	Professional, scientific, & technical services	10	2 183	747	138	29	46.5	–
	ALGONAC, MI							
54	**Professional, scientific, & technical services**	**7**	**1 473**	**716**	**143**	**21**	**65.1**	**7.9**
541	Professional, scientific, & technical services	7	1 473	716	143	21	65.1	7.9
	ALLEGAN, MI							
54	**Professional, scientific, & technical services**	**19**	**4 130**	**1 971**	**381**	**72**	**32.4**	**2.7**
541	Professional, scientific, & technical services	19	4 130	1 971	381	72	32.4	2.7
5411	Legal services	12	2 891	1 258	271	44	28.3	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALLEN PARK, MI							
54	**Professional, scientific, & technical services**	**50**	**52 204**	**19 299**	**5 267**	**492**	**14.2**	**7.0**
541	Professional, scientific, & technical services	50	52 204	19 299	5 267	492	14.2	7.0
5411	Legal services	18	2 913	1 025	211	42	49.6	9.8
54111	Offices of lawyers	18	2 913	1 025	211	42	49.6	9.8
541110	Offices of lawyers	18	2 913	1 025	211	42	49.6	9.8
5411101	Offices of lawyers (except legal aid societies)	18	2 913	1 025	211	42	49.6	9.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	e	D	D
541214	Payroll services	1	D	D	D	e	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	1 460	923	137	23	69.6	30.4
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
	ALMA, MI							
54	**Professional, scientific, & technical services**	**16**	**2 947**	**1 142**	**224**	**51**	**52.5**	**–**
541	Professional, scientific, & technical services	16	2 947	1 142	224	51	52.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 376	745	147	30	14.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 376	745	147	30	14.2	–
	ALPENA, MI							
54	**Professional, scientific, & technical services**	**25**	**7 353**	**3 127**	**613**	**114**	**20.9**	**2.0**
541	Professional, scientific, & technical services	25	7 353	3 127	613	114	20.9	2.0
5411	Legal services	10	3 484	1 074	225	45	15.3	4.2
54111	Offices of lawyers	10	3 484	1 074	225	45	15.3	4.2
541110	Offices of lawyers	10	3 484	1 074	225	45	15.3	4.2
5411101	Offices of lawyers (except legal aid societies)	10	3 484	1 074	225	45	15.3	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	ALPINE TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**13**	**7 761**	**3 342**	**649**	**77**	**15.2**	**–**
541	Professional, scientific, & technical services	13	7 761	3 342	649	77	15.2	–
5413	Architectural, engineering, & related services	6	3 382	1 445	287	29	17.0	–
5414	Specialized design services	2	D	D	D	a	D	D
	ANN ARBOR, MI							
54	**Professional, scientific, & technical services**	**621**	**809 041**	**320 788**	**69 738**	**6 371**	**16.2**	**6.9**
541	Professional, scientific, & technical services	621	809 041	320 788	69 738	6 371	16.2	6.9
5411	Legal services	130	72 211	32 300	6 151	622	18.1	5.8
54111	Offices of lawyers	122	67 723	30 500	5 777	576	19.0	5.9
541110	Offices of lawyers	122	67 723	30 500	5 777	576	19.0	5.9
5411101	Offices of lawyers (except legal aid societies)	122	67 723	30 500	5 777	576	19.0	5.9
54119	Other legal services	8	4 488	1 800	374	46	4.0	5.8
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	61	91 760	38 211	8 955	862	5.6	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	61	91 760	38 211	8 955	862	5.6	1.6
541211	Offices of certified public accountants	37	D	D	D	e	D	D
541213	Tax return preparation services	4	D	D	D	a	D	D
541214	Payroll services	3	D	D	D	e	D	D
541219	Other accounting services	17	D	D	D	c	D	D
5413	Architectural, engineering, & related services	124	246 051	89 594	22 170	1 963	11.2	3.1
54131	Architectural services	34	D	D	D	c	D	D
541310	Architectural services	34	D	D	D	c	D	D
54133	Engineering services	78	181 248	68 878	16 197	1 336	11.9	3.5
541330	Engineering services	78	181 248	68 878	16 197	1 336	11.9	3.5
54138	Testing laboratories	11	39 037	12 004	4 093	382	.6	2.2
541380	Testing laboratories	11	39 037	12 004	4 093	382	.6	2.2
5414	Specialized design services	24	8 988	2 149	424	72	47.6	4.6
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	13	5 518	1 581	303	44	51.3	–
541430	Graphic design services	13	5 518	1 581	303	44	51.3	–
5414301	Graphic design services (except commercial art & medical artists)	13	5 518	1 581	303	44	51.3	–
5415	Computer systems design & related services	94	101 162	48 545	10 598	932	17.2	18.5
54151	Computer systems design & related services	94	101 162	48 545	10 598	932	17.2	18.5
541511	Custom computer programming services	51	49 337	26 833	5 865	522	13.5	23.7
541512	Computer systems design services	36	49 663	20 466	4 442	387	20.4	14.1
5415121	Computer systems integrators	11	33 853	12 806	2 984	240	3.7	20.4
5415122	Computer systems consultants (except systems integrators)	25	15 810	7 660	1 458	147	55.9	.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ANN ARBOR, MI—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	112	81 852	40 064	9 060	808	24.1	8.8
54161	Management consulting services	86	71 323	35 286	8 180	700	22.1	7.1
541611	Administrative management & general management consulting service	42	40 481	21 758	5 229	352	13.0	11.3
541612	Human resources & executive search consulting services	24	D	D	D	b	D	D
541613	Marketing consulting services	14	18 840	7 169	1 302	126	38.1	.4
54162	Environmental consulting services	10	5 632	2 020	437	65	29.5	36.4
541620	Environmental consulting services	10	5 632	2 020	437	65	29.5	36.4
54169	Other scientific & technical consulting services	16	4 897	2 758	443	43	47.5	1.9
541690	Other scientific & technical consulting services	16	4 897	2 758	443	43	47.5	1.9
5417	Scientific research & development services	29	179 313	56 218	9 292	710	20.4	7.1
54171	R&D in the physical, engineering, & life sciences	26	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	26	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	20	165 876	50 267	7 882	543	21.2	1.1
5418	Advertising & related services	22	12 931	7 140	1 721	156	15.2	12.2
54181	Advertising agencies	11	8 655	5 623	1 339	99	7.3	17.7
541810	Advertising agencies	11	8 655	5 623	1 339	99	7.3	17.7
5419	Other professional, scientific, & technical services	25	14 773	6 567	1 367	246	36.6	11.7
54191	Marketing research & public opinion polling	9	10 840	5 631	1 206	189	30.1	12.4
541910	Marketing research & public opinion polling	9	10 840	5 631	1 206	189	30.1	12.4
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	AUBURN HILLS, MI							
54	**Professional, scientific, & technical services**	**86**	**208 079**	**93 262**	**21 173**	**1 912**	**10.7**	**5.4**
541	Professional, scientific, & technical services	86	208 079	93 262	21 173	1 912	10.7	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	13 754	8 600	1 932	190	58.1	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	13 754	8 600	1 932	190	58.1	.2
541211	Offices of certified public accountants	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	29	114 877	50 831	12 402	993	5.5	3.2
54133	Engineering services	25	106 038	46 959	11 525	840	6.0	3.5
541330	Engineering services	25	106 038	46 959	11 525	840	6.0	3.5
54137	Surveying & mapping (except geophysical) services	1	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	c	D	D
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5415	Computer systems design & related services	10	20 480	6 830	1 447	127	5.8	8.5
54151	Computer systems design & related services	10	20 480	6 830	1 447	127	5.8	8.5
541512	Computer systems design services	6	19 822	6 559	1 382	120	4.4	8.8
5415121	Computer systems integrators	5	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	17	40 617	21 400	4 221	431	6.3	13.0
54161	Management consulting services	15	D	D	D	e	D	D
541611	Administrative management & general management consulting service	7	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	4	D	D	D	c	D	D
54169	Other scientific & technical consulting services	1	D	D	D	b	D	D
541690	Other scientific & technical consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	8	5 653	2 052	339	45	31.2	–
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
	BAD AXE, MI							
54	**Professional, scientific, & technical services**	**17**	**3 137**	**1 387**	**329**	**70**	**44.3**	**4.1**
541	Professional, scientific, & technical services	17	3 137	1 387	329	70	44.3	4.1
	BANGOR TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**15**	**6 297**	**2 072**	**504**	**83**	**79.9**	**–**
541	Professional, scientific, & technical services	15	6 297	2 072	504	83	79.9	–
5413	Architectural, engineering, & related services	3	2 587	1 174	302	35	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BATTLE CREEK, MI							
54	**Professional, scientific, & technical services**	**96**	**51 552**	**22 286**	**5 558**	**568**	**23.5**	**24.2**
541	Professional, scientific, & technical services	96	51 552	22 286	5 558	568	23.5	24.2
5411	Legal services	22	8 724	4 075	622	95	25.3	10.6
54111	Offices of lawyers	22	8 724	4 075	622	95	25.3	10.6
541110	Offices of lawyers	22	8 724	4 075	622	95	25.3	10.6
5411101	Offices of lawyers (except legal aid societies)	22	8 724	4 075	622	95	25.3	10.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	11 555	4 892	1 121	175	14.9	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	11 555	4 892	1 121	175	14.9	3.0
541211	Offices of certified public accountants	14	D	D	D	c	D	D
5413	Architectural, engineering, & related services	13	11 272	4 461	1 037	106	21.9	–
54133	Engineering services	7	9 393	3 774	886	72	12.2	–
541330	Engineering services	7	9 393	3 774	886	72	12.2	–
5415	Computer systems design & related services	13	6 902	2 519	554	61	33.9	44.3
54151	Computer systems design & related services	13	6 902	2 519	554	61	33.9	44.3
5416	Management, scientific, & technical consulting services	7	8 421	4 565	1 860	72	16.9	80.4
54161	Management consulting services	7	8 421	4 565	1 860	72	16.9	80.4
541612	Human resources & executive search consulting services	4	D	D	D	b	D	D
5416122	Executive placement services	3	D	D	D	b	D	D
5418	Advertising & related services	7	2 157	1 203	241	16	37.0	60.8
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	BAY CITY, MI							
54	**Professional, scientific, & technical services**	**95**	**46 453**	**22 568**	**4 642**	**621**	**21.0**	**6.3**
541	Professional, scientific, & technical services	95	46 453	22 568	4 642	621	21.0	6.3
5411	Legal services	43	D	D	D	c	D	D
54111	Offices of lawyers	42	D	D	D	c	D	D
541110	Offices of lawyers	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	9 921	5 744	1 347	175	18.9	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	9 921	5 744	1 347	175	18.9	7.1
541211	Offices of certified public accountants	11	D	D	D	c	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	12 870	7 822	1 599	175	14.6	2.0
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	BEDFORD TOWNSHIP, MI (CALHOUN COUNTY)							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BEDFORD TOWNSHIP, MI (MONROE COUNTY)							
54	**Professional, scientific, & technical services**	**26**	**3 553**	**1 529**	**419**	**76**	**64.6**	**5.8**
541	Professional, scientific, & technical services	26	3 553	1 529	419	76	64.6	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	980	296	122	28	65.9	13.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	980	296	122	28	65.9	13.7
	BELDING, MI							
54	**Professional, scientific, & technical services**	**4**	**879**	**523**	**125**	**22**	**43.6**	**–**
541	Professional, scientific, & technical services	4	879	523	125	22	43.6	–
	BELLEVILLE, MI							
54	**Professional, scientific, & technical services**	**10**	**2 310**	**1 075**	**247**	**42**	**95.5**	**1.1**
541	Professional, scientific, & technical services	10	2 310	1 075	247	42	95.5	1.1
	BENTON TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**7**	**2 052**	**449**	**99**	**34**	**45.3**	**–**
541	Professional, scientific, & technical services	7	2 052	449	99	34	45.3	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BENTON HARBOR, MI							
54	**Professional, scientific, & technical services**	**22**	**23 881**	**10 079**	**2 511**	**256**	**14.1**	**6.2**
541	Professional, scientific, & technical services	22	23 881	10 079	2 511	256	14.1	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	5 145	2 617	663	71	6.4	23.1
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	BERKLEY, MI							
54	**Professional, scientific, & technical services**	**43**	**14 353**	**5 881**	**1 303**	**175**	**46.0**	**14.9**
541	Professional, scientific, & technical services	43	14 353	5 881	1 303	175	46.0	14.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 077	1 102	213	52	45.0	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 077	1 102	213	52	45.0	7.0
541219	Other accounting services	5	1 870	1 016	193	42	46.6	–
5413	Architectural, engineering, & related services	8	3 106	1 338	346	42	29.0	53.7
5414	Specialized design services	6	1 396	324	63	16	16.3	–
54143	Graphic design services	6	1 396	324	63	16	16.3	–
541430	Graphic design services	6	1 396	324	63	16	16.3	–
5418	Advertising & related services	6	3 743	1 103	272	18	44.9	.3
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	BEVERLY HILLS, MI							
54	**Professional, scientific, & technical services**	**26**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	26	D	D	D	e	D	D
5413	Architectural, engineering, & related services	9	D	D	D	c	D	D
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
5418	Advertising & related services	2	D	D	D	c	D	D
54189	Other services related to advertising	1	D	D	D	c	D	D
541890	Other services related to advertising	1	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	c	D	D
	BIG RAPIDS, MI							
54	**Professional, scientific, & technical services**	**28**	**7 871**	**3 051**	**514**	**108**	**33.2**	**.6**
541	Professional, scientific, & technical services	28	7 871	3 051	514	108	33.2	.6
5411	Legal services	12	3 629	1 780	234	44	31.5	–
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BIRMINGHAM, MI							
54	**Professional, scientific, & technical services**	**298**	**197 180**	**84 873**	**15 927**	**1 360**	**27.3**	**7.4**
541	Professional, scientific, & technical services	298	197 180	84 873	15 927	1 360	27.3	7.4
5411	Legal services	107	89 761	44 897	9 227	697	20.5	4.6
54111	Offices of lawyers	106	D	D	D	f	D	D
541110	Offices of lawyers	106	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	106	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	10 277	6 584	876	87	33.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	10 277	6 584	876	87	33.8	–
541211	Offices of certified public accountants	17	8 459	5 495	835	80	19.6	–
541219	Other accounting services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	42	21 264	10 446	2 033	192	34.5	12.3
54131	Architectural services	27	16 273	7 879	1 419	145	33.7	8.8
541310	Architectural services	27	16 273	7 879	1 419	145	33.7	8.8
5414	Specialized design services	30	17 663	2 657	551	82	46.9	6.5
54141	Interior design services	20	13 596	1 636	356	50	46.0	5.9
541410	Interior design services	20	13 596	1 636	356	50	46.0	5.9
54143	Graphic design services	9	D	D	D	b	D	D
541430	Graphic design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	13	7 024	2 913	358	39	19.6	21.3
54151	Computer systems design & related services	13	7 024	2 913	358	39	19.6	21.3
5416	Management, scientific, & technical consulting services	53	25 222	8 816	1 477	136	30.3	9.2
54161	Management consulting services	49	D	D	D	c	D	D
541612	Human resources & executive search consulting services	13	7 296	3 790	753	73	19.5	25.1
5416122	Executive placement services	7	4 650	2 757	455	45	15.8	3.9
541613	Marketing consulting services	11	7 329	2 127	362	35	63.4	–
54169	Other scientific & technical consulting services	4	D	D	D	a	D	D
541690	Other scientific & technical consulting services	4	D	D	D	a	D	D
5418	Advertising & related services	22	19 799	6 409	859	92	23.8	5.7
5419	Other professional, scientific, & technical services	9	6 170	2 151	546	35	41.8	28.4
	BLACKMAN TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**15**	**8 663**	**3 764**	**891**	**113**	**22.7**	**6.3**
541	Professional, scientific, & technical services	15	8 663	3 764	891	113	22.7	6.3
5413	Architectural, engineering, & related services	6	5 526	2 782	664	65	25.8	–
	BLISSFIELD, MI							
54	**Professional, scientific, & technical services**	**7**	**1 384**	**622**	**116**	**28**	**87.9**	**1.4**
541	Professional, scientific, & technical services	7	1 384	622	116	28	87.9	1.4
	BLOOMFIELD TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**328**	**280 558**	**116 717**	**25 640**	**2 316**	**23.0**	**4.6**
541	Professional, scientific, & technical services	328	280 558	116 717	25 640	2 316	23.0	4.6
5411	Legal services	111	87 613	38 696	7 505	695	15.3	4.3
54111	Offices of lawyers	109	D	D	D	f	D	D
541110	Offices of lawyers	109	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	109	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	10 031	6 019	1 338	133	28.8	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	10 031	6 019	1 338	133	28.8	10.2
541211	Offices of certified public accountants	18	9 138	5 622	1 228	103	26.7	9.6
5413	Architectural, engineering, & related services	48	36 357	18 114	3 629	389	22.6	2.6
54131	Architectural services	21	D	D	D	c	D	D
541310	Architectural services	21	D	D	D	c	D	D
54133	Engineering services	22	22 146	10 727	2 140	212	19.0	4.3
541330	Engineering services	22	22 146	10 727	2 140	212	19.0	4.3
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5414	Specialized design services	17	2 758	413	87	20	87.6	4.0
5415	Computer systems design & related services	29	31 386	8 810	1 919	174	37.7	18.8
54151	Computer systems design & related services	29	31 386	8 810	1 919	174	37.7	18.8
541511	Custom computer programming services	14	20 637	6 271	1 480	124	6.7	27.7
541512	Computer systems design services	10	9 793	2 127	422	47	96.8	1.9
5416	Management, scientific, & technical consulting services	67	35 338	7 614	1 478	138	66.9	.1
54161	Management consulting services	61	34 197	7 035	1 344	124	68.3	.1
541611	Administrative management & general management consulting service	28	19 769	2 419	373	38	98.5	.1
541613	Marketing consulting services	18	11 124	2 957	604	49	22.6	–
5418	Advertising & related services	21	52 493	26 961	7 391	481	1.3	2.0
54181	Advertising agencies	9	50 154	26 365	7 254	460	–	1.1
541810	Advertising agencies	9	50 154	26 365	7 254	460	–	1.1
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	c	D	D
54191	Marketing research & public opinion polling	3	D	D	D	c	D	D
541910	Marketing research & public opinion polling	3	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BLOOMFIELD HILLS, MI							
54	**Professional, scientific, & technical services**	**158**	**352 835**	**151 349**	**33 261**	**2 886**	**7.1**	**1.3**
541	Professional, scientific, & technical services	158	352 835	151 349	33 261	2 886	7.1	1.3
5411	Legal services	88	112 344	57 404	10 968	799	13.5	1.3
54111	Offices of lawyers	86	D	D	D	f	D	D
541110	Offices of lawyers	86	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	86	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	35 742	16 588	3 336	322	–	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	35 742	16 588	3 336	322	–	.2
541211	Offices of certified public accountants	9	35 742	16 588	3 336	322	–	.2
5413	Architectural, engineering, & related services	9	13 388	7 514	1 253	135	–	3.5
54131	Architectural services	4	D	D	D	c	D	D
541310	Architectural services	4	D	D	D	c	D	D
5414	Specialized design services	11	5 852	1 732	313	43	25.5	–
54143	Graphic design services	6	4 296	1 499	284	35	16.4	–
541430	Graphic design services	6	4 296	1 499	284	35	16.4	–
5414302	Commercial art	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	26	D	D	D	f	D	D
54161	Management consulting services	23	D	D	D	f	D	D
541613	Marketing consulting services	7	D	D	D	f	D	D
5418	Advertising & related services	9	D	D	D	f	D	D
54181	Advertising agencies	5	D	D	D	f	D	D
541810	Advertising agencies	5	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D
541922	Commercial photography	2	D	D	D	a	D	D
	BOYNE CITY, MI							
54	**Professional, scientific, & technical services**	**11**	**1 465**	**462**	**90**	**21**	**73.7**	**18.5**
541	Professional, scientific, & technical services	11	1 465	462	90	21	73.7	18.5
	BRANDON TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**18**	**5 704**	**2 825**	**535**	**76**	**84.7**	**7.8**
541	Professional, scientific, & technical services	18	5 704	2 825	535	76	84.7	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	988	551	120	34	83.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	988	551	120	34	83.6	–
5413	Architectural, engineering, & related services	6	2 356	1 237	240	19	82.3	12.7
	BRIDGEPORT TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**8**	**4 989**	**1 295**	**303**	**37**	**17.1**	**–**
541	Professional, scientific, & technical services	8	4 989	1 295	303	37	17.1	–
5418	Advertising & related services	1	D	D	D	a	D	D
	BRIGHTON, MI							
54	**Professional, scientific, & technical services**	**39**	**11 548**	**5 431**	**1 226**	**170**	**24.2**	**10.1**
541	Professional, scientific, & technical services	39	11 548	5 431	1 226	170	24.2	10.1
5411	Legal services	11	2 950	1 132	280	39	18.8	9.2
54111	Offices of lawyers	11	2 950	1 132	280	39	18.8	9.2
541110	Offices of lawyers	11	2 950	1 132	280	39	18.8	9.2
5411101	Offices of lawyers (except legal aid societies)	11	2 950	1 132	280	39	18.8	9.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 463	1 326	286	41	50.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 463	1 326	286	41	50.3	–
5413	Architectural, engineering, & related services	4	1 929	1 155	240	37	.5	–
5416	Management, scientific, & technical consulting services	5	2 803	1 387	322	34	25.9	29.5
	BRIGHTON TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**53**	**24 919**	**12 701**	**2 543**	**355**	**40.2**	**2.6**
541	Professional, scientific, & technical services	53	24 919	12 701	2 543	355	40.2	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 199	649	173	35	52.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 199	649	173	35	52.5	–
5413	Architectural, engineering, & related services	8	8 019	3 824	888	160	25.7	–
5415	Computer systems design & related services	11	9 965	6 277	1 200	96	32.0	–
54151	Computer systems design & related services	11	9 965	6 277	1 200	96	32.0	–
541511	Custom computer programming services	5	7 838	5 425	998	77	13.6	–
5418	Advertising & related services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BROWNSTOWN TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**13**	**6 734**	**2 409**	**463**	**75**	**52.4**	**–**
541	Professional, scientific, & technical services	13	6 734	2 409	463	75	52.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 392	648	138	23	24.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 392	648	138	23	24.4	–
5413	Architectural, engineering, & related services	3	2 299	1 171	266	28	100.0	–
	BUCHANAN, MI							
54	**Professional, scientific, & technical services**	**7**	**5 722**	**2 150**	**553**	**56**	**4.8**	**1.9**
541	Professional, scientific, & technical services	7	5 722	2 150	553	56	4.8	1.9
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	BUENA VISTA TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	e	D	D
5413	Architectural, engineering, & related services	4	D	D	D	e	D	D
54133	Engineering services	2	D	D	D	c	D	D
541330	Engineering services	2	D	D	D	c	D	D
5414	Specialized design services	1	D	D	D	c	D	D
54142	Industrial design services	1	D	D	D	c	D	D
541420	Industrial design services	1	D	D	D	c	D	D
	BURTON, MI							
54	**Professional, scientific, & technical services**	**29**	**24 603**	**8 853**	**2 608**	**437**	**19.2**	**1.3**
541	Professional, scientific, & technical services	29	24 603	8 853	2 608	437	19.2	1.3
5411	Legal services	9	4 269	760	141	28	73.9	–
54111	Offices of lawyers	8	D	D	D	a	D	D
541110	Offices of lawyers	8	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 839	864	296	66	69.1	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 839	864	296	66	69.1	1.3
5413	Architectural, engineering, & related services	6	D	D	D	e	D	D
54138	Testing laboratories	2	D	D	D	e	D	D
541380	Testing laboratories	2	D	D	D	e	D	D
	BYRON TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**19**	**5 539**	**2 377**	**474**	**81**	**55.8**	**2.5**
541	Professional, scientific, & technical services	19	5 539	2 377	474	81	55.8	2.5
5413	Architectural, engineering, & related services	5	2 513	1 174	225	42	71.6	–
	CADILLAC, MI							
54	**Professional, scientific, & technical services**	**31**	**11 277**	**5 293**	**1 140**	**157**	**42.3**	**4.7**
541	Professional, scientific, & technical services	31	11 277	5 293	1 140	157	42.3	4.7
5411	Legal services	16	4 331	2 242	388	62	44.1	5.1
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	CANNON TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**10**	**1 082**	**353**	**39**	**15**	**92.3**	**–**
541	Professional, scientific, & technical services	10	1 082	353	39	15	92.3	–
	CANTON TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**69**	**28 089**	**6 130**	**1 196**	**181**	**39.1**	**7.0**
541	Professional, scientific, & technical services	69	28 089	6 130	1 196	181	39.1	7.0
5413	Architectural, engineering, & related services	16	7 920	2 355	417	54	78.2	21.6
5416	Management, scientific, & technical consulting services	14	13 779	1 923	455	52	10.7	.1
54161	Management consulting services	12	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	b	D	D
	CARLETON, MI							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CARO, MI							
54	**Professional, scientific, & technical services**	**17**	**5 189**	**2 097**	**446**	**71**	**39.9**	**–**
541	Professional, scientific, & technical services	17	5 189	2 097	446	71	39.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
	CASCADE TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**68**	**25 928**	**11 578**	**2 327**	**275**	**51.8**	**3.5**
541	Professional, scientific, & technical services	68	25 928	11 578	2 327	275	51.8	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 885	2 561	485	66	76.1	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 885	2 561	485	66	76.1	10.0
541211	Offices of certified public accountants	5	3 651	2 078	372	45	87.3	12.7
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	4 824	2 187	495	36	46.5	–
5415	Computer systems design & related services	9	4 942	2 286	443	40	31.9	–
54151	Computer systems design & related services	9	4 942	2 286	443	40	31.9	–
5416	Management, scientific, & technical consulting services	22	5 479	2 898	566	60	29.9	.1
54161	Management consulting services	18	5 103	2 720	539	57	27.0	–
5418	Advertising & related services	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	CEDAR SPRINGS, MI							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CENTER LINE, MI							
54	**Professional, scientific, & technical services**	**13**	**5 638**	**2 345**	**504**	**86**	**30.3**	**2.3**
541	Professional, scientific, & technical services	13	5 638	2 345	504	86	30.3	2.3
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	CHARLEVOIX, MI							
54	**Professional, scientific, & technical services**	**33**	**9 366**	**3 347**	**824**	**103**	**44.3**	**21.7**
541	Professional, scientific, & technical services	33	9 366	3 347	824	103	44.3	21.7
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5414	Specialized design services	5	D	D	D	b	D	D
	CHARLOTTE, MI							
54	**Professional, scientific, & technical services**	**20**	**2 193**	**824**	**187**	**48**	**60.3**	**.2**
541	Professional, scientific, & technical services	20	2 193	824	187	48	60.3	.2
	CHEBOYGAN, MI							
54	**Professional, scientific, & technical services**	**29**	**8 712**	**3 048**	**704**	**127**	**28.6**	**10.4**
541	Professional, scientific, & technical services	29	8 712	3 048	704	127	28.6	10.4
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	2 159	1 162	281	36	41.0	20.7
	CHELSEA, MI							
54	**Professional, scientific, & technical services**	**14**	**2 584**	**1 150**	**266**	**50**	**64.2**	**8.8**
541	Professional, scientific, & technical services	14	2 584	1 150	266	50	64.2	8.8
	CHESANING, MI							
54	**Professional, scientific, & technical services**	**9**	**1 396**	**422**	**100**	**27**	**75.5**	**–**
541	Professional, scientific, & technical services	9	1 396	422	100	27	75.5	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHESTERFIELD TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**30**	**30 317**	**14 914**	**4 118**	**275**	**11.4**	**66.2**
541	Professional, scientific, & technical services	30	30 317	14 914	4 118	275	11.4	66.2
5413	Architectural, engineering, & related services	15	26 331	12 834	3 702	212	11.5	74.9
54133	Engineering services	11	25 165	12 337	3 611	199	7.4	78.3
541330	Engineering services	11	25 165	12 337	3 611	199	7.4	78.3
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
	CLARE, MI *							
54	**Professional, scientific, & technical services**	**16**	**5 720**	**2 839**	**528**	**68**	**40.8**	**1.0**
541	Professional, scientific, & technical services	16	5 720	2 839	528	68	40.8	1.0
5411	Legal services	8	3 148	1 214	192	35	27.2	1.9
54111	Offices of lawyers	8	3 148	1 214	192	35	27.2	1.9
541110	Offices of lawyers	8	3 148	1 214	192	35	27.2	1.9
5411101	Offices of lawyers (except legal aid societies)	8	3 148	1 214	192	35	27.2	1.9
	CLARE, MI (CLARE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**16**	**5 720**	**2 839**	**528**	**68**	**40.8**	**1.0**
541	Professional, scientific, & technical services	16	5 720	2 839	528	68	40.8	1.0
5411	Legal services	8	3 148	1 214	192	35	27.2	1.9
54111	Offices of lawyers	8	3 148	1 214	192	35	27.2	1.9
541110	Offices of lawyers	8	3 148	1 214	192	35	27.2	1.9
5411101	Offices of lawyers (except legal aid societies)	8	3 148	1 214	192	35	27.2	1.9
	CLAWSON, MI							
54	**Professional, scientific, & technical services**	**33**	**26 374**	**11 591**	**2 655**	**254**	**15.3**	**7.3**
541	Professional, scientific, & technical services	33	26 374	11 591	2 655	254	15.3	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 795	1 043	240	21	19.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 795	1 043	240	21	19.5	–
541219	Other accounting services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	5 674	3 567	804	76	6.2	2.1
5414	Specialized design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	4	6 441	1 737	363	39	12.1	–
54151	Computer systems design & related services	4	6 441	1 737	363	39	12.1	–
541512	Computer systems design services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	3 153	1 787	428	35	18.6	5.2
54161	Management consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	1 479	400	84	11	84.5	–
54192	Photographic services	5	1 479	400	84	11	84.5	–
	CLINTON, MI							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CLINTON TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**177**	**96 096**	**37 945**	**8 707**	**1 040**	**31.7**	**4.4**
541	Professional, scientific, & technical services	177	96 096	37 945	8 707	1 040	31.7	4.4
5411	Legal services	46	15 906	7 161	1 441	156	22.1	2.9
54111	Offices of lawyers	46	15 906	7 161	1 441	156	22.1	2.9
541110	Offices of lawyers	46	15 906	7 161	1 441	156	22.1	2.9
5411101	Offices of lawyers (except legal aid societies)	46	15 906	7 161	1 441	156	22.1	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	11 182	5 503	1 014	172	35.4	14.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	11 182	5 503	1 014	172	35.4	14.9
541211	Offices of certified public accountants	18	6 402	3 491	534	85	38.3	9.2
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	39	39 218	16 559	4 280	412	26.4	.1
54133	Engineering services	28	29 180	13 959	3 688	346	25.8	.2
541330	Engineering services	28	29 180	13 959	3 688	346	25.8	.2
54138	Testing laboratories	1	D	D	D	b	D	D
541380	Testing laboratories	1	D	D	D	b	D	D
5415	Computer systems design & related services	17	10 879	3 520	692	91	52.9	8.2
54151	Computer systems design & related services	17	10 879	3 520	692	91	52.9	8.2
541512	Computer systems design services	11	9 860	3 157	661	87	52.5	8.6
5417	Scientific research & development services	3	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLIO, MI							
54	**Professional, scientific, & technical services**	**9**	**2 435**	**754**	**113**	**23**	**55.2**	**16.1**
541	Professional, scientific, & technical services	9	2 435	754	113	23	55.2	16.1
	COLDWATER, MI							
54	**Professional, scientific, & technical services**	**23**	**12 916**	**5 515**	**1 090**	**174**	**13.8**	**3.0**
541	Professional, scientific, & technical services	23	12 916	5 515	1 090	174	13.8	3.0
5411	Legal services	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
54161	Management consulting services	1	D	D	D	b	D	D
541611	Administrative management & general management consulting service	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
	COMMERCE TOWNSHIP BALANCE, MI *							
54	**Professional, scientific, & technical services**	**77**	**49 634**	**20 405**	**4 817**	**439**	**30.2**	**3.8**
541	Professional, scientific, & technical services	77	49 634	20 405	4 817	439	30.2	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	1 556	533	114	26	82.7	17.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	1 556	533	114	26	82.7	17.3
5413	Architectural, engineering, & related services	21	6 928	3 118	662	61	75.8	3.6
5414	Specialized design services	5	D	D	D	c	D	D
54142	Industrial design services	3	D	D	D	c	D	D
541420	Industrial design services	3	D	D	D	c	D	D
5415	Computer systems design & related services	13	20 139	8 385	1 965	155	28.3	2.7
54151	Computer systems design & related services	13	20 139	8 385	1 965	155	28.3	2.7
541511	Custom computer programming services	8	D	D	D	b	D	D
541512	Computer systems design services	5	D	D	D	b	D	D
	COMSTOCK TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**13**	**3 022**	**1 319**	**285**	**50**	**45.0**	**6.4**
541	Professional, scientific, & technical services	13	3 022	1 319	285	50	45.0	6.4
5413	Architectural, engineering, & related services	5	1 948	875	216	25	49.4	.5
	COOPERSVILLE, MI							
54	**Professional, scientific, & technical services**	**8**	**5 152**	**2 041**	**577**	**70**	**12.5**	**70.7**
541	Professional, scientific, & technical services	8	5 152	2 041	577	70	12.5	70.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
	CORUNNA, MI							
54	**Professional, scientific, & technical services**	**11**	**3 152**	**1 149**	**224**	**53**	**18.1**	**74.9**
541	Professional, scientific, & technical services	11	3 152	1 149	224	53	18.1	74.9
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D
541921	Photographic studios, portrait	2	D	D	D	a	D	D
	DAVISON, MI							
54	**Professional, scientific, & technical services**	**7**	**1 559**	**562**	**113**	**27**	**37.3**	**–**
541	Professional, scientific, & technical services	7	1 559	562	113	27	37.3	–
	DAVISON TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**10**	**1 963**	**705**	**153**	**31**	**34.1**	**–**
541	Professional, scientific, & technical services	10	1 963	705	153	31	34.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DEARBORN, MI							
54	**Professional, scientific, & technical services**	**215**	**252 849**	**127 106**	**30 396**	**2 747**	**22.8**	**4.4**
541	Professional, scientific, & technical services	215	252 849	127 106	30 396	2 747	22.8	4.4
5411	Legal services	50	13 663	5 216	1 025	137	45.8	5.2
54111	Offices of lawyers	49	D	D	D	c	D	D
541110	Offices of lawyers	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	11 347	5 697	1 376	338	21.4	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	11 347	5 697	1 376	338	21.4	8.0
541211	Offices of certified public accountants	15	5 555	3 246	717	81	24.0	1.4
541213	Tax return preparation services	7	D	D	D	c	D	D
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	42	97 575	52 251	13 498	994	30.3	6.3
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
54133	Engineering services	33	90 127	49 433	12 833	927	30.4	6.5
541330	Engineering services	33	90 127	49 433	12 833	927	30.4	6.5
5414	Specialized design services	8	7 511	3 894	623	71	39.4	.8
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	a	D	D
54149	Other specialized design services	1	D	D	D	b	D	D
541490	Other specialized design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	17	62 598	39 432	9 403	789	6.5	2.2
54151	Computer systems design & related services	17	62 598	39 432	9 403	789	6.5	2.2
541512	Computer systems design services	5	57 339	36 672	8 965	750	.4	–
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	27	29 782	8 852	1 966	166	9.2	3.6
54161	Management consulting services	20	28 716	8 353	1 900	156	6.2	3.4
541614	Process, physical distribution, & logistics consulting services	6	21 945	6 375	1 476	111	–	3.3
5418	Advertising & related services	14	27 874	11 047	2 332	203	32.4	.1
54181	Advertising agencies	3	D	D	D	b	D	D
541810	Advertising agencies	3	D	D	D	b	D	D
54182	Public relations agencies	2	D	D	D	c	D	D
541820	Public relations agencies	2	D	D	D	c	D	D
54189	Other services related to advertising	6	5 474	894	241	26	100.0	–
541890	Other services related to advertising	6	5 474	894	241	26	100.0	–
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	12	1 968	521	118	37	34.2	39.4
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	DEARBORN HEIGHTS, MI							
54	**Professional, scientific, & technical services**	**67**	**20 315**	**10 939**	**1 997**	**348**	**22.8**	**6.3**
541	Professional, scientific, & technical services	67	20 315	10 939	1 997	348	22.8	6.3
5411	Legal services	15	3 692	2 173	308	50	30.0	2.7
54111	Offices of lawyers	15	3 692	2 173	308	50	30.0	2.7
541110	Offices of lawyers	15	3 692	2 173	308	50	30.0	2.7
5411101	Offices of lawyers (except legal aid societies)	15	3 692	2 173	308	50	30.0	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	9 731	5 955	1 239	200	15.7	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	9 731	5 955	1 239	200	15.7	4.0
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	DELHI TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**30**	**40 018**	**12 026**	**2 534**	**298**	**16.8**	**.9**
541	Professional, scientific, & technical services	30	40 018	12 026	2 534	298	16.8	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	12 293	5 127	1 067	130	24.9	1.2
54133	Engineering services	6	9 681	3 908	815	92	28.0	1.6
541330	Engineering services	6	9 681	3 908	815	92	28.0	1.6
5418	Advertising & related services	6	19 246	2 174	446	58	15.6	–
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DELTA TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**64**	**23 209**	**10 345**	**2 216**	**315**	**31.2**	**9.8**
541	Professional, scientific, & technical services	64	23 209	10 345	2 216	315	31.2	9.8
5411	Legal services	19	5 976	3 549	764	84	12.9	3.0
54111	Offices of lawyers	19	5 976	3 549	764	84	12.9	3.0
541110	Offices of lawyers	19	5 976	3 549	764	84	12.9	3.0
5411101	Offices of lawyers (except legal aid societies)	19	5 976	3 549	764	84	12.9	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 542	955	249	65	79.6	14.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 542	955	249	65	79.6	14.6
5413	Architectural, engineering, & related services	7	4 291	2 122	471	57	23.4	–
5415	Computer systems design & related services	8	6 240	1 972	413	48	14.4	12.6
54151	Computer systems design & related services	8	6 240	1 972	413	48	14.4	12.6
541512	Computer systems design services	5	D	D	D	b	D	D
	DETROIT, MI							
54	**Professional, scientific, & technical services**	**718**	**1 594 443**	**604 323**	**142 057**	**12 794**	**6.8**	**2.9**
541	Professional, scientific, & technical services	718	1 594 443	604 323	142 057	12 794	6.8	2.9
5411	Legal services	350	585 091	243 661	58 533	4 321	6.7	2.1
54111	Offices of lawyers	343	581 363	241 958	58 116	4 273	6.7	2.0
541110	Offices of lawyers	343	581 363	241 958	58 116	4 273	6.7	2.0
5411101	Offices of lawyers (except legal aid societies)	343	581 363	241 958	58 116	4 273	6.7	2.0
54119	Other legal services	7	3 728	1 703	417	48	8.2	15.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	72	297 244	100 931	23 964	2 897	2.5	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	72	297 244	100 931	23 964	2 897	2.5	.9
541211	Offices of certified public accountants	23	275 891	91 503	21 383	2 086	.3	.5
541213	Tax return preparation services	13	4 143	1 665	740	481	14.9	.3
541219	Other accounting services	33	D	D	D	c	D	D
5413	Architectural, engineering, & related services	95	191 798	85 364	19 177	1 756	10.7	6.8
54131	Architectural services	23	61 649	29 265	7 322	589	5.3	1.2
541310	Architectural services	23	61 649	29 265	7 322	589	5.3	1.2
54133	Engineering services	55	114 213	51 228	10 791	1 026	12.0	10.2
541330	Engineering services	55	114 213	51 228	10 791	1 026	12.0	10.2
54138	Testing laboratories	10	14 138	4 137	895	110	20.8	–
541380	Testing laboratories	10	14 138	4 137	895	110	20.8	–
5414	Specialized design services	23	15 270	5 369	1 158	133	21.4	–
54143	Graphic design services	17	14 328	5 215	1 134	128	18.3	–
541430	Graphic design services	17	14 328	5 215	1 134	128	18.3	–
5414301	Graphic design services (except commercial art & medical artists)	14	12 490	4 509	967	111	16.9	–
5415	Computer systems design & related services	34	53 041	19 219	3 734	408	23.7	11.0
54151	Computer systems design & related services	34	53 041	19 219	3 734	408	23.7	11.0
541511	Custom computer programming services	16	20 602	9 922	2 031	202	31.8	24.3
541512	Computer systems design services	9	25 635	7 579	1 280	120	6.7	3.3
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	64	198 142	61 882	14 783	1 144	3.6	4.5
54161	Management consulting services	50	194 318	60 287	14 401	1 096	2.2	4.5
541611	Administrative management & general management consulting service	26	D	D	D	f	D	D
541612	Human resources & executive search consulting services	10	12 995	5 026	1 543	94	11.4	56.2
5416123	Human resources & personnel management consulting	6	12 329	4 671	1 459	81	6.9	59.3
541613	Marketing consulting services	10	8 531	2 925	626	75	19.0	1.7
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	c	D	D
5417	Scientific research & development services	10	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	b	D	D
5417102	Research & development in the life sciences	4	D	D	D	b	D	D
5418	Advertising & related services	46	223 188	79 736	18 809	1 833	5.4	.3
54181	Advertising agencies	15	146 179	54 976	12 796	928	2.4	.1
541810	Advertising agencies	15	146 179	54 976	12 796	928	2.4	.1
54182	Public relations agencies	13	7 553	3 127	598	77	36.4	1.6
541820	Public relations agencies	13	7 553	3 127	598	77	36.4	1.6
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
5418502	Outdoor advertising services	2	D	D	D	b	D	D
54186	Direct mail advertising	6	36 414	14 577	3 443	556	4.3	–
541860	Direct mail advertising	6	36 414	14 577	3 443	556	4.3	–
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	24	D	D	D	c	D	D
54192	Photographic services	17	D	D	D	c	D	D
541921	Photographic studios, portrait	13	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	5	3 977	674	179	40	2.8	7.8
541990	All other professional, scientific, & technical services	5	3 977	674	179	40	2.8	7.8
	DE WITT, MI							
54	**Professional, scientific, & technical services**	**8**	**2 250**	**694**	**136**	**19**	**90.3**	**3.1**
541	Professional, scientific, & technical services	8	2 250	694	136	19	90.3	3.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DE WITT TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**19**	**17 429**	**5 301**	**915**	**135**	**4.1**	**.7**
541	Professional, scientific, & technical services	19	17 429	5 301	915	135	4.1	.7
5411	Legal services	2	D	D	D	b	D	D
54111	Offices of lawyers	2	D	D	D	b	D	D
541110	Offices of lawyers	2	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	3 400	1 457	136	24	6.5	–
5418	Advertising & related services	3	D	D	D	b	D	D
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D
	DOWAGIAC, MI							
54	**Professional, scientific, & technical services**	**10**	**2 330**	**896**	**210**	**54**	**84.3**	**9.2**
541	Professional, scientific, & technical services	10	2 330	896	210	54	84.3	9.2
	DURAND, MI							
54	**Professional, scientific, & technical services**	**7**	**3 023**	**2 356**	**496**	**28**	**33.8**	**29.9**
541	Professional, scientific, & technical services	7	3 023	2 356	496	28	33.8	29.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
	EAST GRAND RAPIDS, MI							
54	**Professional, scientific, & technical services**	**23**	**4 025**	**1 322**	**305**	**39**	**47.8**	**6.4**
541	Professional, scientific, & technical services	23	4 025	1 322	305	39	47.8	6.4
	EAST JORDAN, MI							
54	**Professional, scientific, & technical services**	**4**	**728**	**263**	**36**	**9**	**43.5**	**9.8**
	EAST LANSING, MI							
54	**Professional, scientific, & technical services**	**110**	**57 852**	**24 919**	**5 344**	**687**	**21.9**	**6.5**
541	Professional, scientific, & technical services	110	57 852	24 919	5 344	687	21.9	6.5
5411	Legal services	39	19 166	8 490	1 973	215	21.1	9.1
54111	Offices of lawyers	39	19 166	8 490	1 973	215	21.1	9.1
541110	Offices of lawyers	39	19 166	8 490	1 973	215	21.1	9.1
5411101	Offices of lawyers (except legal aid societies)	39	19 166	8 490	1 973	215	21.1	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	12 473	6 059	1 493	248	4.8	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	12 473	6 059	1 493	248	4.8	2.1
541211	Offices of certified public accountants	9	10 228	4 416	1 050	117	3.4	2.5
5413	Architectural, engineering, & related services	14	7 062	3 001	592	68	29.7	1.3
5414	Specialized design services	7	D	D	D	b	D	D
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	5	6 153	2 706	559	42	18.5	3.9
54151	Computer systems design & related services	5	6 153	2 706	559	42	18.5	3.9
5416	Management, scientific, & technical consulting services	20	3 914	1 734	292	45	73.4	6.2
5418	Advertising & related services	9	5 731	2 154	258	45	14.7	21.0
	EASTPOINTE, MI *							
54	**Professional, scientific, & technical services**	**38**	**10 847**	**4 557**	**923**	**144**	**31.4**	**5.9**
541	Professional, scientific, & technical services	38	10 847	4 557	923	144	31.4	5.9
5411	Legal services	18	2 997	894	200	33	33.1	4.7
54111	Offices of lawyers	18	2 997	894	200	33	33.1	4.7
541110	Offices of lawyers	18	2 997	894	200	33	33.1	4.7
5411101	Offices of lawyers (except legal aid societies)	18	2 997	894	200	33	33.1	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
5413	Architectural, engineering, & related services	5	4 674	2 224	406	73	26.9	–
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
	EAST TAWAS, MI							
54	**Professional, scientific, & technical services**	**8**	**2 479**	**1 164**	**302**	**32**	**6.5**	**2.3**
541	Professional, scientific, & technical services	8	2 479	1 164	302	32	6.5	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 942	849	229	22	3.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 942	849	229	22	3.9	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EATON RAPIDS, MI							
54	**Professional, scientific, & technical services**	**12**	**2 832**	**1 484**	**273**	**41**	**33.9**	**15.6**
541	Professional, scientific, & technical services	12	2 832	1 484	273	41	33.9	15.6
	ECORSE, MI							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
	EMMETT TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**17**	**4 945**	**2 650**	**510**	**96**	**45.2**	**3.4**
541	Professional, scientific, & technical services	17	4 945	2 650	510	96	45.2	3.4
5414	Specialized design services	2	D	D	D	b	D	D
	ESCANABA, MI							
54	**Professional, scientific, & technical services**	**38**	**21 635**	**12 320**	**2 874**	**711**	**26.7**	**.5**
541	Professional, scientific, & technical services	38	21 635	12 320	2 874	711	26.7	.5
5411	Legal services	12	D	D	D	c	D	D
54111	Offices of lawyers	11	D	D	D	c	D	D
541110	Offices of lawyers	11	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	9 449	6 683	1 663	537	13.7	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	9 449	6 683	1 663	537	13.7	.5
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	ESSEXVILLE, MI							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
	FARMINGTON, MI							
54	**Professional, scientific, & technical services**	**47**	**11 628**	**4 195**	**955**	**153**	**49.1**	**2.9**
541	Professional, scientific, & technical services	47	11 628	4 195	955	153	49.1	2.9
5413	Architectural, engineering, & related services	11	2 461	1 187	265	31	40.5	–
5418	Advertising & related services	6	1 987	248	97	12	89.8	1.5
54189	Other services related to advertising	3	1 747	153	78	10	D	–
541890	Other services related to advertising	3	1 747	153	78	10	D	–
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FARMINGTON HILLS, MI							
54	**Professional, scientific, & technical services**	**656**	**829 141**	**359 643**	**82 554**	**7 600**	**16.8**	**2.9**
541	Professional, scientific, & technical services	656	829 141	359 643	82 554	7 600	16.8	2.9
5411	Legal services	195	118 017	57 381	12 012	1 057	20.7	1.6
54111	Offices of lawyers	192	114 049	55 390	11 708	1 008	21.5	1.6
541110	Offices of lawyers	192	114 049	55 390	11 708	1 008	21.5	1.6
5411101	Offices of lawyers (except legal aid societies)	192	114 049	55 390	11 708	1 008	21.5	1.6
54119	Other legal services	3	3 968	1 991	304	49	–	–
541191	Title abstract & settlement offices	3	3 968	1 991	304	49	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	123	57 285	30 381	5 954	651	29.8	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	123	57 285	30 381	5 954	651	29.8	5.2
541211	Offices of certified public accountants	93	48 660	25 334	4 911	492	27.6	4.5
541219	Other accounting services	23	D	D	D	c	D	D
5413	Architectural, engineering, & related services	87	172 690	69 671	16 578	1 274	16.3	4.7
54131	Architectural services	19	29 481	11 525	2 871	248	4.6	1.0
541310	Architectural services	19	29 481	11 525	2 871	248	4.6	1.0
54133	Engineering services	61	135 720	54 404	12 766	911	19.2	5.4
541330	Engineering services	61	135 720	54 404	12 766	911	19.2	5.4
54138	Testing laboratories	4	D	D	D	c	D	D
541380	Testing laboratories	4	D	D	D	c	D	D
5414	Specialized design services	26	16 589	5 462	1 397	109	23.8	.2
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54142	Industrial design services	5	8 058	3 193	889	41	3.3	–
541420	Industrial design services	5	8 058	3 193	889	41	3.3	–
54143	Graphic design services	11	3 947	1 554	358	46	35.7	.6
541430	Graphic design services	11	3 947	1 554	358	46	35.7	.6
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5415	Computer systems design & related services	86	305 402	124 414	29 038	2 300	7.2	.7
54151	Computer systems design & related services	86	305 402	124 414	29 038	2 300	7.2	.7
541511	Custom computer programming services	39	43 059	19 464	4 938	373	29.7	3.9
541512	Computer systems design services	37	259 564	103 709	23 930	1 911	3.4	.2
5415121	Computer systems integrators	17	243 589	95 042	22 394	1 745	1.0	.1
5415122	Computer systems consultants (except systems integrators)	20	15 975	8 667	1 536	166	40.0	2.1
5416	Management, scientific, & technical consulting services	84	94 993	49 489	12 767	1 621	31.3	4.3
54161	Management consulting services	72	85 636	46 189	11 887	1 539	31.9	4.1
541611	Administrative management & general management consulting service	29	24 098	16 229	3 925	758	17.0	2.6
541612	Human resources & executive search consulting services	25	D	D	D	c	D	D
5416122	Executive placement services	14	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	11	10 054	4 970	1 033	105	8.9	6.0
541613	Marketing consulting services	15	38 864	18 361	5 617	558	50.9	2.4
54162	Environmental consulting services	5	7 796	2 728	724	67	27.0	–
541620	Environmental consulting services	5	7 796	2 728	724	67	27.0	–
5418	Advertising & related services	35	33 203	11 343	2 776	231	33.0	10.1
54181	Advertising agencies	11	11 494	5 781	1 440	99	29.6	14.7
541810	Advertising agencies	11	11 494	5 781	1 440	99	29.6	14.7
54182	Public relations agencies	10	8 259	3 108	759	57	3.0	20.0
541820	Public relations agencies	10	8 259	3 108	759	57	3.0	20.0
54189	Other services related to advertising	10	9 749	1 508	373	45	40.9	–
541890	Other services related to advertising	10	9 749	1 508	373	45	40.9	–
5419	Other professional, scientific, & technical services	19	D	D	D	e	D	D
54191	Marketing research & public opinion polling	6	D	D	D	e	D	D
541910	Marketing research & public opinion polling	6	D	D	D	e	D	D
54192	Photographic services	11	2 874	930	171	54	68.6	8.6
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	FENTON, MI							
54	**Professional, scientific, & technical services**	**28**	**13 269**	**4 541**	**1 060**	**154**	**39.4**	**1.6**
541	Professional, scientific, & technical services	28	13 269	4 541	1 060	154	39.4	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 370	519	149	22	33.8	15.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 370	519	149	22	33.8	15.1
5413	Architectural, engineering, & related services	7	4 989	2 072	506	66	24.3	–
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
54192	Photographic services	5	D	D	D	a	D	D
	FENTON TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**19**	**4 073**	**2 094**	**374**	**58**	**75.0**	**3.4**
541	Professional, scientific, & technical services	19	4 073	2 094	374	58	75.0	3.4
5413	Architectural, engineering, & related services	8	2 267	1 194	259	36	89.6	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FERNDALE, MI							
54	**Professional, scientific, & technical services**	**41**	**49 234**	**12 611**	**2 878**	**369**	**7.6**	**2.1**
541	Professional, scientific, & technical services	41	49 234	12 611	2 878	369	7.6	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 229	686	269	26	13.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 229	686	269	26	13.8	–
5413	Architectural, engineering, & related services	7	D	D	D	c	D	D
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
5414	Specialized design services	9	4 903	1 399	278	33	31.2	.9
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
	FERRYSBURG, MI							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	FLAT ROCK, MI							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services	2	D	D	D	c	D	D
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
	FLINT, MI							
54	**Professional, scientific, & technical services**	**253**	**101 791**	**46 636**	**10 053**	**1 497**	**29.1**	**5.2**
541	Professional, scientific, & technical services	253	101 791	46 636	10 053	1 497	29.1	5.2
5411	Legal services	163	52 165	23 341	4 759	540	33.2	6.7
54111	Offices of lawyers	160	D	D	D	e	D	D
541110	Offices of lawyers	160	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	160	D	D	D	e	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	15 620	8 662	1 985	535	20.5	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	15 620	8 662	1 985	535	20.5	5.0
541211	Offices of certified public accountants	15	10 395	6 240	1 062	131	16.4	3.3
541213	Tax return preparation services	7	D	D	D	e	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	20 247	10 320	2 444	251	31.2	3.6
54131	Architectural services	6	D	D	D	b	D	D
541310	Architectural services	6	D	D	D	b	D	D
54133	Engineering services	15	12 113	6 659	1 519	178	45.7	6.1
541330	Engineering services	15	12 113	6 659	1 519	178	45.7	6.1
5414	Specialized design services	6	2 314	514	114	21	39.8	2.3
5416	Management, scientific, & technical consulting services	9	7 235	2 084	402	68	7.1	–
54161	Management consulting services	7	D	D	D	b	D	D
541611	Administrative management & general management consulting service	5	6 272	1 638	356	59	1.3	–
5418	Advertising & related services	12	2 820	1 050	245	38	29.8	–
	FLINT TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**81**	**26 648**	**11 800**	**2 712**	**424**	**31.2**	**14.2**
541	Professional, scientific, & technical services	81	26 648	11 800	2 712	424	31.2	14.2
5411	Legal services	27	8 004	3 443	729	85	35.7	12.2
54111	Offices of lawyers	27	8 004	3 443	729	85	35.7	12.2
541110	Offices of lawyers	27	8 004	3 443	729	85	35.7	12.2
5411101	Offices of lawyers (except legal aid societies)	27	8 004	3 443	729	85	35.7	12.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	5 491	2 928	631	112	41.4	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	5 491	2 928	631	112	41.4	7.1
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	5 618	2 815	759	100	11.4	4.9
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
5418	Advertising & related services	8	2 548	882	213	32	33.6	59.4
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	FLUSHING, MI							
54	**Professional, scientific, & technical services**	**9**	**1 416**	**365**	**98**	**20**	**88.6**	**11.4**
541	Professional, scientific, & technical services	9	1 416	365	98	20	88.6	11.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FOWLERVILLE, MI							
54	**Professional, scientific, & technical services**	**5**	**615**	**212**	**49**	**10**	**95.3**	**4.7**
	FRANKENMUTH, MI							
54	**Professional, scientific, & technical services**	**12**	**3 540**	**1 503**	**332**	**58**	**29.5**	**17.7**
541	Professional, scientific, & technical services	12	3 540	1 503	332	58	29.5	17.7
	FRANKLIN, MI							
54	**Professional, scientific, & technical services**	**16**	**8 897**	**4 263**	**572**	**68**	**64.5**	**.4**
541	Professional, scientific, & technical services	16	8 897	4 263	572	68	64.5	.4
5415	Computer systems design & related services	2	D	D	D	a	D	D
54151	Computer systems design & related services	2	D	D	D	a	D	D
	FRASER, MI							
54	**Professional, scientific, & technical services**	**31**	**19 337**	**8 434**	**1 990**	**185**	**31.8**	**15.2**
541	Professional, scientific, & technical services	31	19 337	8 434	1 990	185	31.8	15.2
5413	Architectural, engineering, & related services	16	12 141	6 233	1 458	103	25.5	–
54134	Drafting services	1	D	D	D	a	D	D
541340	Drafting services	1	D	D	D	a	D	D
5414	Specialized design services	3	D	D	D	a	D	D
	FREMONT, MI							
54	**Professional, scientific, & technical services**	**20**	**8 916**	**3 818**	**681**	**216**	**22.9**	**2.7**
541	Professional, scientific, & technical services	20	8 916	3 818	681	216	22.9	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	2 092	961	231	49	33.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	2 092	961	231	49	33.9	–
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	5	D	D	D	b	D	D
	FRENCHTOWN TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**7**	**1 262**	**339**	**74**	**32**	**52.4**	**30.6**
541	Professional, scientific, & technical services	7	1 262	339	74	32	52.4	30.6
	FRUITPORT TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**12**	**3 004**	**1 137**	**233**	**36**	**45.8**	**4.5**
541	Professional, scientific, & technical services	12	3 004	1 137	233	36	45.8	4.5
	GAINES TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**13**	**1 678**	**452**	**52**	**14**	**82.5**	**17.5**
541	Professional, scientific, & technical services	13	1 678	452	52	14	82.5	17.5
	GARDEN CITY, MI							
54	**Professional, scientific, & technical services**	**13**	**2 656**	**1 611**	**346**	**28**	**35.6**	**–**
541	Professional, scientific, & technical services	13	2 656	1 611	346	28	35.6	–
	GARFIELD TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**34**	**21 906**	**9 116**	**2 132**	**229**	**23.4**	**1.6**
541	Professional, scientific, & technical services	34	21 906	9 116	2 132	229	23.4	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 217	1 666	414	45	36.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 217	1 666	414	45	36.9	–
5413	Architectural, engineering, & related services	8	2 258	722	157	26	87.9	12.1
5416	Management, scientific, & technical consulting services	6	12 063	4 522	1 023	97	1.2	–
54161	Management consulting services	5	D	D	D	b	D	D
541611	Administrative management & general management consulting service	3	D	D	D	b	D	D
5418	Advertising & related services	6	4 459	2 025	502	51	36.8	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GAYLORD, MI							
54	**Professional, scientific, & technical services**	**47**	**19 247**	**7 933**	**1 705**	**313**	**29.6**	**7.3**
541	Professional, scientific, & technical services	47	19 247	7 933	1 705	313	29.6	7.3
5411	Legal services	18	6 270	3 101	676	82	19.4	7.8
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 594	734	175	32	54.8	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 594	734	175	32	54.8	7.7
5413	Architectural, engineering, & related services	10	D	D	D	c	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	GENESEE TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**9**	**1 440**	**844**	**274**	**21**	**39.2**	**27.3**
541	Professional, scientific, & technical services	9	1 440	844	274	21	39.2	27.3
	GENOA TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**42**	**23 513**	**8 957**	**2 118**	**193**	**36.2**	**9.5**
541	Professional, scientific, & technical services	42	23 513	8 957	2 118	193	36.2	9.5
5413	Architectural, engineering, & related services	12	17 396	7 059	1 798	127	23.9	5.5
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
	GEORGETOWN TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**48**	**11 929**	**4 934**	**1 021**	**202**	**69.5**	**1.0**
541	Professional, scientific, & technical services	48	11 929	4 934	1 021	202	69.5	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 041	866	200	42	62.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 041	866	200	42	62.4	–
5413	Architectural, engineering, & related services	15	5 619	2 636	535	103	77.9	1.4
	GLADSTONE, MI							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	GLADWIN, MI							
54	**Professional, scientific, & technical services**	**9**	**3 957**	**829**	**214**	**37**	**85.6**	**–**
541	Professional, scientific, & technical services	9	3 957	829	214	37	85.6	–
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	GRAND BLANC, MI							
54	**Professional, scientific, & technical services**	**59**	**21 667**	**12 117**	**2 344**	**283**	**32.5**	**6.5**
541	Professional, scientific, & technical services	59	21 667	12 117	2 344	283	32.5	6.5
5411	Legal services	22	8 069	4 368	734	67	21.2	6.8
54111	Offices of lawyers	22	8 069	4 368	734	67	21.2	6.8
541110	Offices of lawyers	22	8 069	4 368	734	67	21.2	6.8
5411101	Offices of lawyers (except legal aid societies)	22	8 069	4 368	734	67	21.2	6.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 099	1 601	293	49	26.2	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 099	1 601	293	49	26.2	11.1
541219	Other accounting services	5	1 228	604	144	25	25.2	16.3
5413	Architectural, engineering, & related services	8	4 494	2 605	587	63	57.8	1.0
5414	Specialized design services	1	D	D	D	b	D	D
	GRAND BLANC TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**60**	**39 225**	**20 660**	**4 448**	**538**	**15.1**	**8.8**
541	Professional, scientific, & technical services	60	39 225	20 660	4 448	538	15.1	8.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 413	1 299	329	68	53.5	13.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 413	1 299	329	68	53.5	13.8
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	15 271	9 079	2 336	246	3.2	9.5
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5414	Specialized design services	1	D	D	D	c	D	D
54142	Industrial design services	1	D	D	D	c	D	D
541420	Industrial design services	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	11	7 899	2 907	483	52	12.0	16.0
54161	Management consulting services	8	D	D	D	b	D	D
541613	Marketing consulting services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GRAND HAVEN, MI							
54	**Professional, scientific, & technical services**	**61**	**26 418**	**11 817**	**2 705**	**330**	**19.8**	**12.0**
541	Professional, scientific, & technical services	61	26 418	11 817	2 705	330	19.8	12.0
5411	Legal services	21	5 235	2 029	423	71	30.1	4.4
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 090	1 551	351	54	27.4	29.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 090	1 551	351	54	27.4	29.3
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	10 452	5 700	1 305	125	16.7	–
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
5414	Specialized design services	5	2 206	606	132	19	22.6	–
5418	Advertising & related services	5	3 437	1 144	253	22	4.4	54.6
	GRAND HAVEN TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**8**	**1 892**	**785**	**165**	**15**	**92.5**	**7.5**
541	Professional, scientific, & technical services	8	1 892	785	165	15	92.5	7.5
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	GRAND LEDGE, MI							
54	**Professional, scientific, & technical services**	**15**	**4 043**	**2 029**	**487**	**87**	**35.2**	**7.6**
541	Professional, scientific, & technical services	15	4 043	2 029	487	87	35.2	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	897	438	112	31	88.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	897	438	112	31	88.7	–
	GRAND RAPIDS, MI							
54	**Professional, scientific, & technical services**	**661**	**647 447**	**257 687**	**57 701**	**6 066**	**15.2**	**3.3**
541	Professional, scientific, & technical services	661	647 447	257 687	57 701	6 066	15.2	3.3
5411	Legal services	222	228 804	85 239	18 234	1 812	13.6	1.8
54111	Offices of lawyers	220	D	D	D	g	D	D
541110	Offices of lawyers	220	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	220	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	75	95 025	38 742	9 080	1 006	7.0	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	75	95 025	38 742	9 080	1 006	7.0	2.5
541211	Offices of certified public accountants	34	79 660	30 960	7 332	750	4.3	–
541219	Other accounting services	31	D	D	D	c	D	D
5413	Architectural, engineering, & related services	79	105 506	47 200	10 844	1 054	16.2	2.6
54131	Architectural services	29	41 624	20 665	4 780	464	9.0	1.0
541310	Architectural services	29	41 624	20 665	4 780	464	9.0	1.0
54133	Engineering services	40	59 807	24 905	5 680	543	17.6	3.6
541330	Engineering services	40	59 807	24 905	5 680	543	17.6	3.6
5414	Specialized design services	61	25 581	8 497	1 452	199	39.8	4.0
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
54143	Graphic design services	44	17 609	6 229	963	129	35.7	5.1
541430	Graphic design services	44	17 609	6 229	963	129	35.7	5.1
5414301	Graphic design services (except commercial art & medical artists)	39	16 343	5 854	903	120	35.5	2.7
5415	Computer systems design & related services	58	75 356	33 400	7 720	684	5.4	3.9
54151	Computer systems design & related services	58	75 356	33 400	7 720	684	5.4	3.9
541511	Custom computer programming services	29	D	D	D	e	D	D
541512	Computer systems design services	24	39 425	16 463	3 365	344	4.2	3.5
5415121	Computer systems integrators	13	24 205	8 582	1 918	202	2.8	5.3
5415122	Computer systems consultants (except systems integrators)	11	15 220	7 881	1 447	142	6.5	.7
5416	Management, scientific, & technical consulting services	61	30 294	11 989	2 882	353	26.3	5.6
54161	Management consulting services	50	28 632	11 462	2 786	331	23.8	5.2
541611	Administrative management & general management consulting service	27	7 259	4 143	889	106	32.1	7.5
541612	Human resources & executive search consulting services	11	D	D	D	c	D	D
541613	Marketing consulting services	8	10 208	1 555	335	45	24.5	–
5418	Advertising & related services	75	73 987	27 497	6 115	658	24.4	5.7
54181	Advertising agencies	41	34 812	17 637	3 696	339	33.5	2.6
541810	Advertising agencies	41	34 812	17 637	3 696	339	33.5	2.6
54182	Public relations agencies	7	D	D	D	b	D	D
541820	Public relations agencies	7	D	D	D	b	D	D
54189	Other services related to advertising	15	9 514	1 658	540	62	42.0	17.7
541890	Other services related to advertising	15	9 514	1 658	540	62	42.0	17.7
5419	Other professional, scientific, & technical services	30	12 894	5 123	1 374	300	27.4	18.1
54192	Photographic services	22	6 033	1 571	336	76	42.1	10.0
541921	Photographic studios, portrait	12	3 356	865	230	61	49.3	17.9
541922	Commercial photography	10	2 677	706	106	15	33.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GRAND RAPIDS TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**63**	**110 029**	**44 824**	**10 617**	**1 084**	**9.6**	**2.4**
541	Professional, scientific, & technical services	63	110 029	44 824	10 617	1 084	9.6	2.4
5411	Legal services	12	16 378	3 434	948	122	6.2	.8
54111	Offices of lawyers	11	D	D	D	c	D	D
541110	Offices of lawyers	11	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	10 409	3 947	932	119	12.8	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	10 409	3 947	932	119	12.8	3.9
541211	Offices of certified public accountants	10	8 704	3 273	773	93	8.3	4.7
5413	Architectural, engineering, & related services	16	20 978	10 064	1 793	190	16.0	9.8
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5414	Specialized design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	5	9 878	6 387	1 294	111	22.2	–
54151	Computer systems design & related services	5	9 878	6 387	1 294	111	22.2	–
5416	Management, scientific, & technical consulting services	7	D	D	D	b	D	D
54161	Management consulting services	7	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	e	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	GRANDVILLE, MI							
54	**Professional, scientific, & technical services**	**58**	**74 993**	**34 856**	**8 002**	**643**	**19.2**	**7.1**
541	Professional, scientific, & technical services	58	74 993	34 856	8 002	643	19.2	7.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	5 201	2 811	744	85	22.9	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	5 201	2 811	744	85	22.9	1.8
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	33 609	12 142	1 986	189	21.5	–
54133	Engineering services	7	31 809	11 188	1 804	168	21.4	–
541330	Engineering services	7	31 809	11 188	1 804	168	21.4	–
5414	Specialized design services	9	25 302	15 979	4 286	179	3.9	18.5
54142	Industrial design services	5	25 025	15 908	4 271	171	3.0	18.6
541420	Industrial design services	5	25 025	15 908	4 271	171	3.0	18.6
5415	Computer systems design & related services	5	3 658	1 414	398	35	59.2	8.3
54151	Computer systems design & related services	5	3 658	1 414	398	35	59.2	8.3
5416	Management, scientific, & technical consulting services	7	2 958	742	179	20	46.5	8.6
	GREEN OAK TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**24**	**10 779**	**6 565**	**1 257**	**278**	**20.6**	**1.5**
541	Professional, scientific, & technical services	24	10 779	6 565	1 257	278	20.6	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	4 079	1 930	384	59	8.2	–
	GREENVILLE, MI							
54	**Professional, scientific, & technical services**	**18**	**3 558**	**893**	**259**	**97**	**36.5**	**23.2**
541	Professional, scientific, & technical services	18	3 558	893	259	97	36.5	23.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 741	373	141	66	16.0	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 741	373	141	66	16.0	9.4
541213	Tax return preparation services	2	D	D	D	b	D	D
	GROSSE ILE TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**17**	**2 595**	**1 340**	**223**	**20**	**61.3**	**3.2**
541	Professional, scientific, & technical services	17	2 595	1 340	223	20	61.3	3.2
	GROSSE POINTE, MI							
54	**Professional, scientific, & technical services**	**30**	**8 797**	**4 060**	**902**	**95**	**42.4**	**3.8**
541	Professional, scientific, & technical services	30	8 797	4 060	902	95	42.4	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
5414	Specialized design services	6	1 801	636	144	10	57.1	–
5418	Advertising & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GROSSE POINTE FARMS, MI							
54	**Professional, scientific, & technical services**	**51**	**24 281**	**7 815**	**1 497**	**165**	**35.0**	**6.5**
541	Professional, scientific, & technical services	51	24 281	7 815	1 497	165	35.0	6.5
5411	Legal services	13	2 994	1 007	174	26	52.9	10.9
54111	Offices of lawyers	13	2 994	1 007	174	26	52.9	10.9
541110	Offices of lawyers	13	2 994	1 007	174	26	52.9	10.9
5411101	Offices of lawyers (except legal aid societies)	13	2 994	1 007	174	26	52.9	10.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 132	613	153	22	41.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 132	613	153	22	41.7	–
5413	Architectural, engineering, & related services	6	5 616	2 482	382	44	11.7	8.2
5414	Specialized design services	7	7 102	1 409	307	29	17.2	–
54141	Interior design services	5	D	D	D	b	D	D
541410	Interior design services	5	D	D	D	b	D	D
5418	Advertising & related services	5	3 094	537	121	10	74.3	4.6
	GROSSE POINTE PARK, MI							
54	**Professional, scientific, & technical services**	**50**	**11 896**	**4 987**	**1 022**	**132**	**42.4**	**13.0**
541	Professional, scientific, & technical services	50	11 896	4 987	1 022	132	42.4	13.0
5411	Legal services	14	3 130	1 176	220	31	50.2	13.5
54111	Offices of lawyers	14	3 130	1 176	220	31	50.2	13.5
541110	Offices of lawyers	14	3 130	1 176	220	31	50.2	13.5
5411101	Offices of lawyers (except legal aid societies)	14	3 130	1 176	220	31	50.2	13.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 031	365	83	20	50.9	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 031	365	83	20	50.9	10.3
5416	Management, scientific, & technical consulting services	10	3 192	1 733	375	34	30.2	.8
5418	Advertising & related services	7	2 027	830	184	32	31.6	48.8
	GROSSE POINTE SHORES, MI *							
54	**Professional, scientific, & technical services**	**16**	**1 708**	**651**	**101**	**18**	**54.2**	**20.8**
541	Professional, scientific, & technical services	16	1 708	651	101	18	54.2	20.8
	GROSSE POINTE SHORES, MI (WAYNE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**16**	**1 708**	**651**	**101**	**18**	**54.2**	**20.8**
541	Professional, scientific, & technical services	16	1 708	651	101	18	54.2	20.8
	GROSSE POINTE WOODS, MI							
54	**Professional, scientific, & technical services**	**64**	**14 662**	**5 882**	**1 095**	**145**	**45.9**	**5.8**
541	Professional, scientific, & technical services	64	14 662	5 882	1 095	145	45.9	5.8
5411	Legal services	26	6 498	2 875	550	68	42.2	10.5
54111	Offices of lawyers	26	6 498	2 875	550	68	42.2	10.5
541110	Offices of lawyers	26	6 498	2 875	550	68	42.2	10.5
5411101	Offices of lawyers (except legal aid societies)	26	6 498	2 875	550	68	42.2	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 325	508	91	15	99.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 325	508	91	15	99.5	–
5414	Specialized design services	2	D	D	D	a	D	D
	HAMBURG TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**19**	**2 225**	**767**	**150**	**33**	**61.7**	**6.0**
541	Professional, scientific, & technical services	19	2 225	767	150	33	61.7	6.0
	HAMTRAMCK, MI							
54	**Professional, scientific, & technical services**	**4**	**665**	**326**	**79**	**13**	**25.3**	**41.1**
	HANCOCK, MI							
54	**Professional, scientific, & technical services**	**12**	**3 380**	**1 431**	**315**	**70**	**51.5**	**4.3**
541	Professional, scientific, & technical services	12	3 380	1 431	315	70	51.5	4.3
	HARPER WOODS, MI							
54	**Professional, scientific, & technical services**	**25**	**8 814**	**4 412**	**894**	**127**	**25.3**	**2.3**
541	Professional, scientific, & technical services	25	8 814	4 412	894	127	25.3	2.3
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	HARRISON TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**20**	**2 091**	**838**	**125**	**29**	**56.8**	**25.8**
541	Professional, scientific, & technical services	20	2 091	838	125	29	56.8	25.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HASTINGS, MI							
54	**Professional, scientific, & technical services**	**20**	**4 083**	**1 322**	**277**	**65**	**54.1**	**13.6**
541	Professional, scientific, & technical services	20	4 083	1 322	277	65	54.1	13.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
	HAZEL PARK, MI							
54	**Professional, scientific, & technical services**	**17**	**14 701**	**4 078**	**832**	**153**	**45.1**	**1.2**
541	Professional, scientific, & technical services	17	14 701	4 078	832	153	45.1	1.2
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
	HIGHLAND TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**23**	**4 623**	**1 625**	**384**	**46**	**86.0**	**7.1**
541	Professional, scientific, & technical services	23	4 623	1 625	384	46	86.0	7.1
	HIGHLAND PARK, MI							
54	**Professional, scientific, & technical services**	**4**	**840**	**284**	**69**	**29**	**88.3**	**–**
	HILLSDALE, MI							
54	**Professional, scientific, & technical services**	**18**	**3 946**	**1 702**	**381**	**77**	**38.7**	**8.3**
541	Professional, scientific, & technical services	18	3 946	1 702	381	77	38.7	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	HOLLAND, MI *							
54	**Professional, scientific, & technical services**	**76**	**55 375**	**26 332**	**5 853**	**682**	**26.3**	**4.3**
541	Professional, scientific, & technical services	76	55 375	26 332	5 853	682	26.3	4.3
5411	Legal services	19	8 657	4 817	870	100	49.1	1.1
54111	Offices of lawyers	19	8 657	4 817	870	100	49.1	1.1
541110	Offices of lawyers	19	8 657	4 817	870	100	49.1	1.1
5411101	Offices of lawyers (except legal aid societies)	19	8 657	4 817	870	100	49.1	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	4 948	2 340	598	90	50.4	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	4 948	2 340	598	90	50.4	9.8
541211	Offices of certified public accountants	4	3 774	1 911	481	64	47.8	–
5413	Architectural, engineering, & related services	13	21 406	12 429	3 116	292	14.1	–
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
5415	Computer systems design & related services	10	12 000	4 273	881	99	18.8	9.5
54151	Computer systems design & related services	10	12 000	4 273	881	99	18.8	9.5
541512	Computer systems design services	7	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	13	5 174	1 321	151	57	27.2	12.4
54161	Management consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	4	1 826	679	136	25	11.2	–
	HOLLAND, MI (ALLEGAN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**2 224**	**1 085**	**238**	**53**	**69.9**	**–**
541	Professional, scientific, & technical services	8	2 224	1 085	238	53	69.9	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOLLAND, MI (OTTAWA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**68**	**53 151**	**25 247**	**5 615**	**629**	**24.4**	**4.5**
541	Professional, scientific, & technical services	68	53 151	25 247	5 615	629	24.4	4.5
5411	Legal services	18	D	D	D	b	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
541211	Offices of certified public accountants	4	3 774	1 911	481	64	47.8	–
5413	Architectural, engineering, & related services	10	D	D	D	e	D	D
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
54133	Engineering services	5	D	D	D	c	D	D
541330	Engineering services	5	D	D	D	c	D	D
5415	Computer systems design & related services	10	12 000	4 273	881	99	18.8	9.5
54151	Computer systems design & related services	10	12 000	4 273	881	99	18.8	9.5
541512	Computer systems design services	7	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	b	D	D
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	4	1 826	679	136	25	11.2	–
	HOLLAND TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**38**	**32 594**	**16 305**	**3 593**	**379**	**18.4**	**.8**
541	Professional, scientific, & technical services	38	32 594	16 305	3 593	379	18.4	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	2 716	1 966	592	55	8.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	2 716	1 966	592	55	8.4	–
5413	Architectural, engineering, & related services	11	15 709	7 701	1 742	181	13.4	1.6
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
5415	Computer systems design & related services	7	9 827	4 876	887	90	18.8	.2
54151	Computer systems design & related services	7	9 827	4 876	887	90	18.8	.2
541511	Custom computer programming services	4	D	D	D	b	D	D
	HOLLY, MI							
54	**Professional, scientific, & technical services**	**5**	**529**	**205**	**38**	**8**	**100.0**	**–**
	HOUGHTON, MI							
54	**Professional, scientific, & technical services**	**15**	**5 338**	**2 455**	**457**	**93**	**18.0**	**3.2**
541	Professional, scientific, & technical services	15	5 338	2 455	457	93	18.0	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	HOWELL, MI							
54	**Professional, scientific, & technical services**	**41**	**17 462**	**10 163**	**2 220**	**357**	**27.3**	**6.4**
541	Professional, scientific, & technical services	41	17 462	10 163	2 220	357	27.3	6.4
5411	Legal services	21	11 059	7 304	1 534	265	19.0	2.7
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
54119	Other legal services	2	D	D	D	c	D	D
541191	Title abstract & settlement offices	2	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 424	830	205	24	27.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 424	830	205	24	27.1	–
	HUDSON, MI							
54	**Professional, scientific, & technical services**	**4**	**394**	**179**	**37**	**10**	**41.9**	**6.6**
	HUDSONVILLE, MI							
54	**Professional, scientific, & technical services**	**14**	**8 255**	**4 247**	**938**	**129**	**81.6**	**.2**
541	Professional, scientific, & technical services	14	8 255	4 247	938	129	81.6	.2
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HUNTINGTON WOODS, MI							
54	**Professional, scientific, & technical services**	**30**	**7 965**	**3 879**	**724**	**72**	**33.7**	**9.4**
541	Professional, scientific, & technical services	30	7 965	3 879	724	72	33.7	9.4
5411	Legal services	10	4 136	2 415	451	37	17.1	5.2
54111	Offices of lawyers	10	4 136	2 415	451	37	17.1	5.2
541110	Offices of lawyers	10	4 136	2 415	451	37	17.1	5.2
5411101	Offices of lawyers (except legal aid societies)	10	4 136	2 415	451	37	17.1	5.2
5418	Advertising & related services	3	1 886	501	96	7	D	–
	HURON TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**9**	**1 202**	**623**	**130**	**25**	**42.5**	**51.2**
541	Professional, scientific, & technical services	9	1 202	623	130	25	42.5	51.2
	IMLAY CITY, MI							
54	**Professional, scientific, & technical services**	**9**	**2 187**	**914**	**201**	**45**	**54.4**	**–**
541	Professional, scientific, & technical services	9	2 187	914	201	45	54.4	–
	INDEPENDENCE TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**55**	**17 565**	**8 264**	**1 919**	**207**	**19.5**	**7.9**
541	Professional, scientific, & technical services	55	17 565	8 264	1 919	207	19.5	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 520	1 208	271	38	17.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 520	1 208	271	38	17.3	–
541213	Tax return preparation services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	6 307	4 176	976	79	5.4	1.1
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	INKSTER, MI							
54	**Professional, scientific, & technical services**	**9**	**1 837**	**673**	**146**	**30**	**58.0**	**23.2**
541	Professional, scientific, & technical services	9	1 837	673	146	30	58.0	23.2
	IONIA, MI							
54	**Professional, scientific, & technical services**	**14**	**2 343**	**652**	**169**	**46**	**75.2**	**3.5**
541	Professional, scientific, & technical services	14	2 343	652	169	46	75.2	3.5
	IRON MOUNTAIN, MI							
54	**Professional, scientific, & technical services**	**38**	**17 206**	**5 620**	**1 276**	**198**	**21.5**	**1.6**
541	Professional, scientific, & technical services	38	17 206	5 620	1 276	198	21.5	1.6
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	IRONWOOD, MI							
54	**Professional, scientific, & technical services**	**21**	**4 601**	**1 988**	**521**	**92**	**41.4**	**–**
541	Professional, scientific, & technical services	21	4 601	1 988	521	92	41.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	ISHPEMING, MI							
54	**Professional, scientific, & technical services**	**16**	**5 077**	**2 850**	**605**	**98**	**44.7**	**–**
541	Professional, scientific, & technical services	16	5 077	2 850	605	98	44.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	ITHACA, MI							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JACKSON, MI							
54	**Professional, scientific, & technical services**	**109**	**60 552**	**30 797**	**6 274**	**966**	**26.9**	**18.5**
541	Professional, scientific, & technical services	109	60 552	30 797	6 274	966	26.9	18.5
5411	Legal services	48	15 472	7 560	1 413	190	58.0	.6
54111	Offices of lawyers	46	D	D	D	c	D	D
541110	Offices of lawyers	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	19 801	10 086	2 039	328	10.5	44.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	19 801	10 086	2 039	328	10.5	44.8
541211	Offices of certified public accountants	13	18 811	9 611	1 895	281	8.9	46.4
5413	Architectural, engineering, & related services	16	15 419	8 826	1 885	202	12.8	11.2
54133	Engineering services	13	14 403	8 407	1 804	186	9.8	12.0
541330	Engineering services	13	14 403	8 407	1 804	186	9.8	12.0
5414	Specialized design services	4	D	D	D	c	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
	KALAMAZOO, MI							
54	**Professional, scientific, & technical services**	**227**	**169 682**	**76 683**	**16 169**	**1 861**	**17.3**	**2.9**
541	Professional, scientific, & technical services	227	169 682	76 683	16 169	1 861	17.3	2.9
5411	Legal services	90	62 115	28 949	5 657	603	13.9	3.2
54111	Offices of lawyers	89	D	D	D	f	D	D
541110	Offices of lawyers	89	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	89	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	19 439	9 200	2 130	270	17.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	19 439	9 200	2 130	270	17.9	–
541211	Offices of certified public accountants	26	17 354	8 118	1 876	214	14.3	–
541219	Other accounting services	9	1 672	889	181	30	54.8	–
5413	Architectural, engineering, & related services	25	29 721	18 725	4 262	453	12.4	.3
54131	Architectural services	6	D	D	D	c	D	D
541310	Architectural services	6	D	D	D	c	D	D
54133	Engineering services	16	18 025	12 089	2 676	286	15.6	.4
541330	Engineering services	16	18 025	12 089	2 676	286	15.6	.4
5414	Specialized design services	8	3 030	732	170	22	34.9	–
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	11	6 780	2 889	448	41	8.6	24.8
54151	Computer systems design & related services	11	6 780	2 889	448	41	8.6	24.8
5416	Management, scientific, & technical consulting services	24	10 509	4 483	978	153	51.3	.3
54161	Management consulting services	18	D	D	D	b	D	D
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	19	32 047	10 894	2 358	268	18.1	3.1
54181	Advertising agencies	9	D	D	D	c	D	D
541810	Advertising agencies	9	D	D	D	c	D	D
54185	Display advertising	2	D	D	D	b	D	D
541850	Display advertising	2	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	3	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	3	D	D	D	a	D	D
	KALAMAZOO TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**27**	**10 391**	**2 671**	**586**	**105**	**82.0**	**2.0**
541	Professional, scientific, & technical services	27	10 391	2 671	586	105	82.0	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	911	333	95	25	34.4	22.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	911	333	95	25	34.4	22.6
5413	Architectural, engineering, & related services	4	3 830	1 085	240	27	81.3	–
5416	Management, scientific, & technical consulting services	5	3 938	788	144	23	100.0	–
54161	Management consulting services	5	3 938	788	144	23	100.0	–
	KEEGO HARBOR, MI							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
54161	Management consulting services	1	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KENTWOOD, MI							
54	**Professional, scientific, & technical services**	**95**	**80 788**	**35 363**	**8 105**	**1 096**	**20.1**	**10.8**
541	Professional, scientific, & technical services	95	80 788	35 363	8 105	1 096	20.1	10.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	22 108	11 905	2 748	540	6.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	22 108	11 905	2 748	540	6.0	–
541211	Offices of certified public accountants	9	D	D	D	b	D	D
541219	Other accounting services	4	D	D	D	e	D	D
5413	Architectural, engineering, & related services	18	23 097	9 087	1 994	202	7.1	30.9
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
54133	Engineering services	10	15 174	5 564	1 172	121	6.7	43.8
541330	Engineering services	10	15 174	5 564	1 172	121	6.7	43.8
5415	Computer systems design & related services	15	12 066	5 249	1 062	110	20.3	4.2
54151	Computer systems design & related services	15	12 066	5 249	1 062	110	20.3	4.2
541512	Computer systems design services	5	5 619	2 106	481	37	15.9	8.1
5416	Management, scientific, & technical consulting services	22	15 698	6 343	1 787	111	38.0	.1
54161	Management consulting services	17	12 443	5 148	1 460	89	46.6	.1
541613	Marketing consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	5	3 255	1 195	327	22	5.2	–
541690	Other scientific & technical consulting services	5	3 255	1 195	327	22	5.2	–
5418	Advertising & related services	10	4 017	1 860	371	60	69.4	24.4
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	KINGSFORD, MI							
54	**Professional, scientific, & technical services**	**5**	**447**	**124**	**32**	**8**	**88.1**	**11.9**
	LAKE ORION, MI *							
54	**Professional, scientific, & technical services**	**21**	**3 126**	**1 044**	**206**	**40**	**47.2**	**37.4**
541	Professional, scientific, & technical services	21	3 126	1 044	206	40	47.2	37.4
	LANSING, MI *							
54	**Professional, scientific, & technical services**	**279**	**240 741**	**107 969**	**22 668**	**2 201**	**13.4**	**4.7**
541	Professional, scientific, & technical services	279	240 741	107 969	22 668	2 201	13.4	4.7
5411	Legal services	106	109 166	56 834	11 112	886	9.6	.5
54111	Offices of lawyers	103	108 544	56 693	11 078	878	9.2	.5
541110	Offices of lawyers	103	108 544	56 693	11 078	878	9.2	.5
5411101	Offices of lawyers (except legal aid societies)	103	108 544	56 693	11 078	878	9.2	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	12 673	5 759	1 376	242	26.4	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	12 673	5 759	1 376	242	26.4	.8
541211	Offices of certified public accountants	19	7 675	3 628	832	95	30.4	1.3
541213	Tax return preparation services	6	1 029	553	170	63	33.7	–
541219	Other accounting services	11	3 969	1 578	374	84	16.8	–
5413	Architectural, engineering, & related services	30	36 108	14 941	3 698	398	17.6	9.7
54131	Architectural services	5	5 317	1 704	407	43	8.1	–
541310	Architectural services	5	5 317	1 704	407	43	8.1	–
54133	Engineering services	20	26 541	11 403	2 635	277	22.4	13.1
541330	Engineering services	20	26 541	11 403	2 635	277	22.4	13.1
5414	Specialized design services	9	1 939	638	118	34	78.2	–
5415	Computer systems design & related services	18	18 936	5 410	1 417	127	7.8	1.2
54151	Computer systems design & related services	18	18 936	5 410	1 417	127	7.8	1.2
541512	Computer systems design services	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	31	27 654	11 785	2 409	175	14.6	11.3
54161	Management consulting services	22	24 043	10 164	2 078	131	8.9	13.0
541611	Administrative management & general management consulting service	14	22 201	9 454	1 953	109	3.7	11.8
5418	Advertising & related services	30	26 558	9 189	1 837	226	12.9	7.1
54182	Public relations agencies	17	21 200	6 971	1 329	137	12.4	–
541820	Public relations agencies	17	21 200	6 971	1 329	137	12.4	–
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	LANSING, MI (EATON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**892**	**297**	**269**	**21**	**D**	**–**
541	Professional, scientific, & technical services	3	892	297	269	21	D	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LANSING, MI (INGHAM COUNTY PART) *							
54	**Professional, scientific, & technical services**	**276**	**239 849**	**107 672**	**22 399**	**2 180**	**13.3**	**4.7**
541	Professional, scientific, & technical services	276	239 849	107 672	22 399	2 180	13.3	4.7
5411	Legal services	106	109 166	56 834	11 112	886	9.6	.5
54111	Offices of lawyers	103	108 544	56 693	11 078	878	9.2	.5
541110	Offices of lawyers	103	108 544	56 693	11 078	878	9.2	.5
5411101	Offices of lawyers (except legal aid societies)	103	108 544	56 693	11 078	878	9.2	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	D	D	D	c	D	D
541211	Offices of certified public accountants	18	D	D	D	b	D	D
541213	Tax return preparation services	6	1 029	553	170	63	33.7	–
541219	Other accounting services	11	3 969	1 578	374	84	16.8	–
5413	Architectural, engineering, & related services	29	D	D	D	e	D	D
54131	Architectural services	5	5 317	1 704	407	43	8.1	–
541310	Architectural services	5	5 317	1 704	407	43	8.1	–
54133	Engineering services	20	26 541	11 403	2 635	277	22.4	13.1
541330	Engineering services	20	26 541	11 403	2 635	277	22.4	13.1
5414	Specialized design services	9	1 939	638	118	34	78.2	–
5415	Computer systems design & related services	17	D	D	D	c	D	D
54151	Computer systems design & related services	17	D	D	D	c	D	D
541512	Computer systems design services	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	31	27 654	11 785	2 409	175	14.6	11.3
54161	Management consulting services	22	24 043	10 164	2 078	131	8.9	13.0
541611	Administrative management & general management consulting service	14	22 201	9 454	1 953	109	3.7	11.8
5418	Advertising & related services	30	26 558	9 189	1 837	226	12.9	7.1
54182	Public relations agencies	17	21 200	6 971	1 329	137	12.4	–
541820	Public relations agencies	17	21 200	6 971	1 329	137	12.4	–
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	LAPEER, MI							
54	**Professional, scientific, & technical services**	**33**	**9 773**	**3 589**	**740**	**130**	**43.9**	**5.7**
541	Professional, scientific, & technical services	33	9 773	3 589	740	130	43.9	5.7
5411	Legal services	14	3 961	1 623	337	61	18.0	11.9
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	LATHRUP VILLAGE, MI							
54	**Professional, scientific, & technical services**	**37**	**12 944**	**5 370**	**1 034**	**155**	**49.8**	**4.0**
541	Professional, scientific, & technical services	37	12 944	5 370	1 034	155	49.8	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 680	1 395	282	38	45.3	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 680	1 395	282	38	45.3	3.1
5413	Architectural, engineering, & related services	7	2 712	1 508	219	23	78.2	2.1
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	LEONI TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**6**	**921**	**415**	**106**	**16**	**33.2**	**–**
541	Professional, scientific, & technical services	6	921	415	106	16	33.2	–
	LINCOLN TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**19**	**9 900**	**3 589**	**944**	**105**	**34.6**	**1.8**
541	Professional, scientific, & technical services	19	9 900	3 589	944	105	34.6	1.8
5413	Architectural, engineering, & related services	5	2 347	975	233	35	100.0	–
5418	Advertising & related services	2	D	D	D	b	D	D
	LINCOLN PARK, MI							
54	**Professional, scientific, & technical services**	**24**	**62 422**	**27 458**	**6 142**	**530**	**2.5**	**2.6**
541	Professional, scientific, & technical services	24	62 422	27 458	6 142	530	2.5	2.6
5413	Architectural, engineering, & related services	5	D	D	D	e	D	D
54133	Engineering services	5	D	D	D	e	D	D
541330	Engineering services	5	D	D	D	e	D	D
	LINDEN, MI							
54	**Professional, scientific, & technical services**	**3**	**426**	**244**	**58**	**5**	**D**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LIVONIA, MI							
54	**Professional, scientific, & technical services**	**384**	**553 650**	**223 985**	**49 661**	**6 668**	**9.4**	**16.6**
541	Professional, scientific, & technical services	384	553 650	223 985	49 661	6 668	9.4	16.6
5411	Legal services	80	32 526	13 118	2 842	365	24.9	3.4
54111	Offices of lawyers	74	23 082	9 019	2 059	248	35.1	3.8
541110	Offices of lawyers	74	23 082	9 019	2 059	248	35.1	3.8
5411101	Offices of lawyers (except legal aid societies)	74	23 082	9 019	2 059	248	35.1	3.8
54119	Other legal services	6	9 444	4 099	783	117	–	2.6
541191	Title abstract & settlement offices	6	9 444	4 099	783	117	–	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	71	31 979	19 116	4 472	999	21.1	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	71	31 979	19 116	4 472	999	21.1	9.9
541211	Offices of certified public accountants	41	12 952	6 403	1 487	182	29.9	19.0
541213	Tax return preparation services	10	D	D	D	e	D	D
541219	Other accounting services	18	4 463	2 535	554	86	54.8	13.8
5413	Architectural, engineering, & related services	82	130 837	65 682	15 805	1 365	9.9	40.7
54133	Engineering services	63	122 510	61 181	14 572	1 222	10.0	43.3
541330	Engineering services	63	122 510	61 181	14 572	1 222	10.0	43.3
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	11	D	D	D	c	D	D
54142	Industrial design services	3	D	D	D	b	D	D
541420	Industrial design services	3	D	D	D	b	D	D
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	50	102 359	48 295	10 642	1 121	5.3	30.3
54151	Computer systems design & related services	50	102 359	48 295	10 642	1 121	5.3	30.3
541511	Custom computer programming services	29	72 890	37 398	8 030	939	3.6	29.4
541512	Computer systems design services	19	D	D	D	c	D	D
5415121	Computer systems integrators	12	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	44	D	D	D	e	D	D
54161	Management consulting services	35	28 637	10 238	2 533	410	29.9	1.3
541613	Marketing consulting services	8	4 441	500	80	22	96.3	3.7
541614	Process, physical distribution, & logistics consulting services	6	18 562	7 781	2 006	336	7.2	–
5417	Scientific research & development services	3	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	g	D	D
5418	Advertising & related services	26	112 266	19 212	3 605	886	5.2	.5
54185	Display advertising	3	D	D	D	f	D	D
541850	Display advertising	3	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	2	D	D	D	f	D	D
54186	Direct mail advertising	6	D	D	D	c	D	D
541860	Direct mail advertising	6	D	D	D	c	D	D
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	6	D	D	D	b	D	D
5418903	Sign painting & lettering shop	4	1 563	457	103	16	32.1	–
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	LOWELL, MI							
54	**Professional, scientific, & technical services**	**7**	**1 041**	**217**	**64**	**41**	**73.6**	**26.4**
541	Professional, scientific, & technical services	7	1 041	217	64	41	73.6	26.4
	LUDINGTON, MI							
54	**Professional, scientific, & technical services**	**28**	**8 313**	**3 213**	**719**	**127**	**43.5**	**12.3**
541	Professional, scientific, & technical services	28	8 313	3 213	719	127	43.5	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	LYON TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**12**	**2 249**	**866**	**151**	**27**	**73.4**	**.4**
541	Professional, scientific, & technical services	12	2 249	866	151	27	73.4	.4
5413	Architectural, engineering, & related services	6	1 562	610	112	19	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MACOMB TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**29**	**9 209**	**2 285**	**483**	**82**	**50.1**	**3.8**
541	Professional, scientific, & technical services	29	9 209	2 285	483	82	50.1	3.8
5413	Architectural, engineering, & related services	9	3 171	566	141	20	88.1	–
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	MADISON HEIGHTS, MI							
54	**Professional, scientific, & technical services**	**118**	**235 197**	**95 637**	**20 311**	**2 302**	**16.9**	**1.0**
541	Professional, scientific, & technical services	118	235 197	95 637	20 311	2 302	16.9	1.0
5411	Legal services	8	4 921	1 961	406	31	25.2	–
54111	Offices of lawyers	8	4 921	1 961	406	31	25.2	–
541110	Offices of lawyers	8	4 921	1 961	406	31	25.2	–
5411101	Offices of lawyers (except legal aid societies)	8	4 921	1 961	406	31	25.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	5 797	2 717	879	385	36.4	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	5 797	2 717	879	385	36.4	.4
541213	Tax return preparation services	4	D	D	D	e	D	D
541219	Other accounting services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	39	180 694	77 133	15 917	1 492	10.6	.2
54133	Engineering services	32	170 397	73 388	15 032	1 393	10.7	.3
541330	Engineering services	32	170 397	73 388	15 032	1 393	10.7	.3
54138	Testing laboratories	4	D	D	D	b	D	D
541380	Testing laboratories	4	D	D	D	b	D	D
5414	Specialized design services	11	7 752	3 588	1 194	132	35.2	3.5
54143	Graphic design services	7	2 946	1 206	253	35	81.8	2.9
541430	Graphic design services	7	2 946	1 206	253	35	81.8	2.9
5415	Computer systems design & related services	14	14 293	4 741	998	111	24.0	7.1
54151	Computer systems design & related services	14	14 293	4 741	998	111	24.0	7.1
541512	Computer systems design services	9	9 577	2 708	547	64	29.9	10.6
5416	Management, scientific, & technical consulting services	13	4 706	1 279	305	47	48.6	.1
54161	Management consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	12	13 440	3 245	382	75	52.0	–
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	3 594	973	230	29	46.2	17.8
54192	Photographic services	6	D	D	D	a	D	D
541922	Commercial photography	5	D	D	D	a	D	D
	MANISTEE, MI							
54	**Professional, scientific, & technical services**	**22**	**4 014**	**1 758**	**439**	**68**	**31.7**	**5.4**
541	Professional, scientific, & technical services	22	4 014	1 758	439	68	31.7	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 099	497	137	27	41.7	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 099	497	137	27	41.7	6.8
	MANISTIQUE, MI							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
	MARINE CITY, MI							
54	**Professional, scientific, & technical services**	**10**	**3 302**	**1 399**	**302**	**42**	**55.3**	**2.9**
541	Professional, scientific, & technical services	10	3 302	1 399	302	42	55.3	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
	MARQUETTE, MI							
54	**Professional, scientific, & technical services**	**77**	**26 780**	**12 514**	**2 525**	**416**	**26.0**	**4.7**
541	Professional, scientific, & technical services	77	26 780	12 514	2 525	416	26.0	4.7
5411	Legal services	30	8 700	4 451	916	119	23.7	3.4
54111	Offices of lawyers	28	D	D	D	c	D	D
541110	Offices of lawyers	28	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	4 461	2 484	636	133	26.7	16.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	4 461	2 484	636	133	26.7	16.7
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	9 955	4 616	771	116	13.6	1.7
54133	Engineering services	7	D	D	D	b	D	D
541330	Engineering services	7	D	D	D	b	D	D
	MARSHALL, MI							
54	**Professional, scientific, & technical services**	**20**	**4 967**	**1 877**	**440**	**76**	**62.9**	**.9**
541	Professional, scientific, & technical services	20	4 967	1 877	440	76	62.9	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARYSVILLE, MI							
54	**Professional, scientific, & technical services**	**13**	**2 449**	**1 159**	**247**	**51**	**53.2**	**30.6**
541	Professional, scientific, & technical services	13	2 449	1 159	247	51	53.2	30.6
5413	Architectural, engineering, & related services	5	1 523	841	159	25	50.8	49.2
	MASON, MI							
54	**Professional, scientific, & technical services**	**9**	**3 761**	**2 000**	**391**	**56**	**8.4**	**–**
541	Professional, scientific, & technical services	9	3 761	2 000	391	56	8.4	–
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	MATTAWAN, MI							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	c	D	D
5417	Scientific research & development services	1	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
5417102	Research & development in the life sciences	1	D	D	D	c	D	D
	MELVINDALE, MI							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	MENOMINEE, MI							
54	**Professional, scientific, & technical services**	**20**	**3 681**	**1 970**	**410**	**66**	**18.7**	**7.0**
541	Professional, scientific, & technical services	20	3 681	1 970	410	66	18.7	7.0
	MERIDIAN TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**127**	**56 437**	**26 710**	**5 311**	**777**	**44.9**	**9.3**
541	Professional, scientific, & technical services	127	56 437	26 710	5 311	777	44.9	9.3
5411	Legal services	37	14 847	7 563	1 487	189	22.0	3.0
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	4 824	2 052	439	158	30.5	63.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	4 824	2 052	439	158	30.5	63.9
5413	Architectural, engineering, & related services	14	12 236	7 023	1 325	154	55.3	1.2
5415	Computer systems design & related services	19	9 170	3 178	603	94	73.3	6.9
54151	Computer systems design & related services	19	9 170	3 178	603	94	73.3	6.9
541512	Computer systems design services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	24	7 359	3 366	745	81	64.4	6.0
54161	Management consulting services	16	3 862	2 175	535	63	42.6	6.4
54169	Other scientific & technical consulting services	6	D	D	D	a	D	D
541690	Other scientific & technical consulting services	6	D	D	D	a	D	D
5418	Advertising & related services	12	4 295	1 580	330	44	20.3	–
	MIDLAND, MI *							
54	**Professional, scientific, & technical services**	**108**	**61 577**	**19 884**	**4 431**	**603**	**16.1**	**5.6**
541	Professional, scientific, & technical services	108	61 577	19 884	4 431	603	16.1	5.6
5411	Legal services	28	D	D	D	c	D	D
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	5 016	2 691	518	69	25.2	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	5 016	2 691	518	69	25.2	2.9
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	9 120	3 729	775	102	6.6	3.3
5414	Specialized design services	5	D	D	D	c	D	D
54142	Industrial design services	1	D	D	D	b	D	D
541420	Industrial design services	1	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	24	9 407	3 321	681	88	23.3	20.9
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	6	4 719	1 502	316	43	38.5	4.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MIDLAND, MI (MIDLAND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**108**	**61 577**	**19 884**	**4 431**	**603**	**16.1**	**5.6**
541	Professional, scientific, & technical services	108	61 577	19 884	4 431	603	16.1	5.6
5411	Legal services	28	D	D	D	c	D	D
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	5 016	2 691	518	69	25.2	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	5 016	2 691	518	69	25.2	2.9
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	9 120	3 729	775	102	6.6	3.3
5414	Specialized design services	5	D	D	D	c	D	D
54142	Industrial design services	1	D	D	D	b	D	D
541420	Industrial design services	1	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	24	9 407	3 321	681	88	23.3	20.9
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	6	4 719	1 502	316	43	38.5	4.2
	MILAN, MI *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
	MILAN, MI (WASHTENAW COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
	MILFORD, MI							
54	**Professional, scientific, & technical services**	**19**	**1 767**	**761**	**140**	**25**	**58.5**	**15.7**
541	Professional, scientific, & technical services	19	1 767	761	140	25	58.5	15.7
	MONROE, MI							
54	**Professional, scientific, & technical services**	**58**	**24 518**	**8 116**	**1 678**	**271**	**26.0**	**3.0**
541	Professional, scientific, & technical services	58	24 518	8 116	1 678	271	26.0	3.0
5411	Legal services	28	7 461	2 866	480	97	31.6	5.9
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 413	954	288	84	16.0	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 413	954	288	84	16.0	8.4
5413	Architectural, engineering, & related services	12	11 795	3 513	768	68	8.5	.5
54133	Engineering services	9	9 872	2 723	586	49	10.2	.6
541330	Engineering services	9	9 872	2 723	586	49	10.2	.6
	MONROE TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**5**	**1 182**	**345**	**60**	**19**	**21.8**	**–**
541	Professional, scientific, & technical services	5	1 182	345	60	19	21.8	–
	MOUNT CLEMENS, MI							
54	**Professional, scientific, & technical services**	**133**	**50 717**	**23 128**	**5 304**	**560**	**25.3**	**12.4**
541	Professional, scientific, & technical services	133	50 717	23 128	5 304	560	25.3	12.4
5411	Legal services	92	31 059	15 536	3 574	357	26.6	8.6
54111	Offices of lawyers	90	D	D	D	e	D	D
541110	Offices of lawyers	90	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	90	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	12 659	5 711	1 296	145	14.6	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	12 659	5 711	1 296	145	14.6	2.0
541211	Offices of certified public accountants	9	10 810	4 915	1 101	110	6.7	–
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	2 806	1 283	278	26	71.3	21.3
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
	MOUNT MORRIS, MI							
54	**Professional, scientific, & technical services**	**4**	**654**	**349**	**83**	**18**	**42.2**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOUNT MORRIS TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**13**	**3 576**	**1 880**	**479**	**56**	**14.3**	**1.7**
541	Professional, scientific, & technical services	13	3 576	1 880	479	56	14.3	1.7
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	MOUNT PLEASANT, MI							
54	**Professional, scientific, & technical services**	**66**	**25 107**	**12 978**	**2 141**	**384**	**29.6**	**8.6**
541	Professional, scientific, & technical services	66	25 107	12 978	2 141	384	29.6	8.6
5411	Legal services	24	D	D	D	b	D	D
54111	Offices of lawyers	22	5 924	1 996	408	71	49.6	11.5
541110	Offices of lawyers	22	5 924	1 996	408	71	49.6	11.5
5411101	Offices of lawyers (except legal aid societies)	22	5 924	1 996	408	71	49.6	11.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	4 137	1 997	389	58	9.3	–
	MUNDY TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**16**	**19 384**	**8 826**	**2 039**	**369**	**11.7**	**12.9**
541	Professional, scientific, & technical services	16	19 384	8 826	2 039	369	11.7	12.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	6 042	3 217	708	214	3.8	38.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	6 042	3 217	708	214	3.8	38.4
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	MUNISING, MI							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	MUSKEGON, MI							
54	**Professional, scientific, & technical services**	**90**	**52 088**	**23 099**	**4 689**	**568**	**25.7**	**3.4**
541	Professional, scientific, & technical services	90	52 088	23 099	4 689	568	25.7	3.4
5411	Legal services	37	25 356	12 292	2 339	255	10.4	2.6
54111	Offices of lawyers	37	25 356	12 292	2 339	255	10.4	2.6
541110	Offices of lawyers	37	25 356	12 292	2 339	255	10.4	2.6
5411101	Offices of lawyers (except legal aid societies)	37	25 356	12 292	2 339	255	10.4	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 760	2 475	508	69	21.8	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 760	2 475	508	69	21.8	4.3
541211	Offices of certified public accountants	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	6 985	3 353	812	94	33.3	4.8
5414	Specialized design services	5	D	D	D	a	D	D
5418	Advertising & related services	8	5 898	2 303	434	62	61.8	2.4
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	MUSKEGON TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**14**	**3 514**	**669**	**149**	**34**	**21.0**	**7.2**
541	Professional, scientific, & technical services	14	3 514	669	149	34	21.0	7.2
5418	Advertising & related services	1	D	D	D	a	D	D
	MUSKEGON HEIGHTS, MI							
54	**Professional, scientific, & technical services**	**15**	**3 757**	**1 363**	**295**	**43**	**72.7**	**7.9**
541	Professional, scientific, & technical services	15	3 757	1 363	295	43	72.7	7.9
	NEGAUNEE, MI							
54	**Professional, scientific, & technical services**	**10**	**1 605**	**815**	**116**	**39**	**44.9**	**.5**
541	Professional, scientific, & technical services	10	1 605	815	116	39	44.9	.5
	NEW BALTIMORE, MI							
54	**Professional, scientific, & technical services**	**7**	**726**	**316**	**95**	**37**	**83.6**	**2.6**
	NILES, MI *							
54	**Professional, scientific, & technical services**	**28**	**7 232**	**2 307**	**493**	**88**	**70.1**	**.9**
541	Professional, scientific, & technical services	28	7 232	2 307	493	88	70.1	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 978	879	197	36	28.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 978	879	197	36	28.4	–
541219	Other accounting services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NILES, MI (BERRIEN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**26**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 978	879	197	36	28.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 978	879	197	36	28.4	–
541219	Other accounting services	2	D	D	D	b	D	D
	NILES, MI (CASS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	NILES TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**9**	**808**	**257**	**59**	**18**	**45.9**	**26.6**
	NORTH MUSKEGON, MI							
54	**Professional, scientific, & technical services**	**8**	**1 506**	**567**	**103**	**21**	**78.3**	**–**
541	Professional, scientific, & technical services	8	1 506	567	103	21	78.3	–
	NORTHVILLE, MI *							
54	**Professional, scientific, & technical services**	**50**	**24 285**	**10 989**	**2 660**	**256**	**24.3**	**4.9**
541	Professional, scientific, & technical services	50	24 285	10 989	2 660	256	24.3	4.9
5411	Legal services	8	7 285	2 949	760	49	16.0	–
54111	Offices of lawyers	8	7 285	2 949	760	49	16.0	–
541110	Offices of lawyers	8	7 285	2 949	760	49	16.0	–
5411101	Offices of lawyers (except legal aid societies)	8	7 285	2 949	760	49	16.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 829	575	134	28	37.4	38.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 829	575	134	28	37.4	38.1
5415	Computer systems design & related services	7	11 145	5 579	1 432	126	6.0	–
54151	Computer systems design & related services	7	11 145	5 579	1 432	126	6.0	–
541511	Custom computer programming services	5	D	D	D	c	D	D
	NORTHVILLE, MI (OAKLAND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**22**	**14 035**	**6 943**	**1 748**	**158**	**12.5**	**.8**
541	Professional, scientific, & technical services	22	14 035	6 943	1 748	158	12.5	.8
5415	Computer systems design & related services	5	D	D	D	c	D	D
54151	Computer systems design & related services	5	D	D	D	c	D	D
541511	Custom computer programming services	4	D	D	D	c	D	D
	NORTHVILLE, MI (WAYNE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**28**	**10 250**	**4 046**	**912**	**98**	**40.5**	**10.6**
541	Professional, scientific, & technical services	28	10 250	4 046	912	98	40.5	10.6
5411	Legal services	5	5 056	2 144	582	29	10.2	–
54111	Offices of lawyers	5	5 056	2 144	582	29	10.2	–
541110	Offices of lawyers	5	5 056	2 144	582	29	10.2	–
5411101	Offices of lawyers (except legal aid societies)	5	5 056	2 144	582	29	10.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	NORTHVILLE TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**38**	**27 865**	**12 640**	**2 564**	**247**	**19.4**	**2.0**
541	Professional, scientific, & technical services	38	27 865	12 640	2 564	247	19.4	2.0
5413	Architectural, engineering, & related services	11	4 401	1 824	379	38	29.7	4.4
5415	Computer systems design & related services	10	18 538	8 869	1 792	143	3.5	1.0
54151	Computer systems design & related services	10	18 538	8 869	1 792	143	3.5	1.0
541512	Computer systems design services	6	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	c	D	D
	NORTON SHORES, MI							
54	**Professional, scientific, & technical services**	**40**	**16 912**	**8 916**	**1 798**	**203**	**50.8**	**9.9**
541	Professional, scientific, & technical services	40	16 912	8 916	1 798	203	50.8	9.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 910	1 820	421	51	19.7	33.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 910	1 820	421	51	19.7	33.6
5413	Architectural, engineering, & related services	11	8 473	5 266	1 058	104	64.0	–
	NORWAY, MI							
54	**Professional, scientific, & technical services**	**3**	**862**	**466**	**108**	**12**	**D**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NOVI, MI							
54	**Professional, scientific, & technical services**	**126**	**166 930**	**66 610**	**15 551**	**1 436**	**12.9**	**7.2**
541	Professional, scientific, & technical services	126	166 930	66 610	15 551	1 436	12.9	7.2
5411	Legal services	16	5 358	2 177	381	44	28.6	21.3
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	6 512	3 955	819	121	30.5	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	6 512	3 955	819	121	30.5	11.3
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	65 367	34 468	8 425	705	14.7	7.8
54133	Engineering services	26	D	D	D	f	D	D
541330	Engineering services	26	D	D	D	f	D	D
5415	Computer systems design & related services	26	66 468	16 854	3 923	262	5.4	–
54151	Computer systems design & related services	26	66 468	16 854	3 923	262	5.4	–
541511	Custom computer programming services	12	8 396	3 799	780	65	10.3	–
541512	Computer systems design services	9	56 907	12 377	3 049	186	3.3	–
5415121	Computer systems integrators	6	56 555	12 186	3 030	183	2.7	–
5416	Management, scientific, & technical consulting services	23	13 417	7 336	1 535	199	13.7	16.3
54161	Management consulting services	15	D	D	D	b	D	D
54162	Environmental consulting services	5	6 020	4 265	1 072	141	6.5	1.2
541620	Environmental consulting services	5	6 020	4 265	1 072	141	6.5	1.2
5418	Advertising & related services	6	7 464	1 231	349	52	38.2	36.4
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	2 344	589	119	53	2.7	2.1
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	OAKLAND TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**15**	**2 245**	**851**	**194**	**27**	**87.2**	**.8**
541	Professional, scientific, & technical services	15	2 245	851	194	27	87.2	.8
	OAK PARK, MI							
54	**Professional, scientific, & technical services**	**47**	**43 262**	**12 521**	**2 814**	**368**	**15.1**	**7.6**
541	Professional, scientific, & technical services	47	43 262	12 521	2 814	368	15.1	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 633	1 275	278	73	84.8	13.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 633	1 275	278	73	84.8	13.6
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	12 284	5 102	1 342	128	18.6	–
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	ORION TOWNSHIP BALANCE, MI *							
54	**Professional, scientific, & technical services**	**30**	**8 104**	**2 659**	**540**	**52**	**61.1**	**6.6**
541	Professional, scientific, & technical services	30	8 104	2 659	540	52	61.1	6.6
5413	Architectural, engineering, & related services	14	3 319	1 036	204	22	81.3	8.6
	OSCODA TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**11**	**1 458**	**541**	**119**	**30**	**50.5**	**–**
541	Professional, scientific, & technical services	11	1 458	541	119	30	50.5	–
	OSHTEMO TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**33**	**21 095**	**9 099**	**1 676**	**196**	**32.1**	**6.2**
541	Professional, scientific, & technical services	33	21 095	9 099	1 676	196	32.1	6.2
5411	Legal services	7	4 323	2 448	324	27	2.8	9.3
54111	Offices of lawyers	7	4 323	2 448	324	27	2.8	9.3
541110	Offices of lawyers	7	4 323	2 448	324	27	2.8	9.3
5411101	Offices of lawyers (except legal aid societies)	7	4 323	2 448	324	27	2.8	9.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	981	637	121	14	51.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	981	637	121	14	51.1	–
5413	Architectural, engineering, & related services	8	5 616	1 068	218	35	93.2	–
5415	Computer systems design & related services	5	7 249	3 660	739	99	2.6	–
54151	Computer systems design & related services	5	7 249	3 660	739	99	2.6	–
541512	Computer systems design services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OTSEGO, MI							
54	**Professional, scientific, & technical services**	**6**	**1 094**	**182**	**47**	**21**	**37.0**	**4.3**
541	Professional, scientific, & technical services	6	1 094	182	47	21	37.0	4.3
	OWOSSO, MI							
54	**Professional, scientific, & technical services**	**34**	**11 167**	**4 073**	**775**	**141**	**53.4**	**4.6**
541	Professional, scientific, & technical services	34	11 167	4 073	775	141	53.4	4.6
5411	Legal services	16	4 433	1 208	222	41	52.6	–
54111	Offices of lawyers	16	4 433	1 208	222	41	52.6	–
541110	Offices of lawyers	16	4 433	1 208	222	41	52.6	–
5411101	Offices of lawyers (except legal aid societies)	16	4 433	1 208	222	41	52.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 674	653	135	31	96.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 674	653	135	31	96.1	–
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	OXFORD TOWNSHIP BALANCE, MI *							
54	**Professional, scientific, & technical services**	**11**	**3 124**	**688**	**130**	**27**	**72.3**	**6.5**
541	Professional, scientific, & technical services	11	3 124	688	130	27	72.3	6.5
5413	Architectural, engineering, & related services	5	2 270	514	99	19	80.0	–
	OXFORD, MI *							
54	**Professional, scientific, & technical services**	**18**	**9 065**	**3 052**	**711**	**101**	**58.4**	**9.7**
541	Professional, scientific, & technical services	18	9 065	3 052	711	101	58.4	9.7
5413	Architectural, engineering, & related services	5	3 081	1 328	277	36	79.8	20.2
5414	Specialized design services	2	D	D	D	a	D	D
	PARK TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**20**	**26 663**	**15 125**	**3 890**	**461**	**16.0**	**1.2**
541	Professional, scientific, & technical services	20	26 663	15 125	3 890	461	16.0	1.2
5415	Computer systems design & related services	4	21 651	13 349	3 565	423	–	–
54151	Computer systems design & related services	4	21 651	13 349	3 565	423	–	–
541511	Custom computer programming services	2	D	D	D	e	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
	PAW PAW, MI							
54	**Professional, scientific, & technical services**	**16**	**2 956**	**1 260**	**280**	**49**	**85.7**	**.4**
541	Professional, scientific, & technical services	16	2 956	1 260	280	49	85.7	.4
	PETOSKEY, MI							
54	**Professional, scientific, & technical services**	**56**	**18 246**	**7 434**	**1 669**	**224**	**27.8**	**2.9**
541	Professional, scientific, & technical services	56	18 246	7 434	1 669	224	27.8	2.9
5411	Legal services	25	6 657	2 467	569	70	31.3	7.2
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 726	1 137	294	50	19.2	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 726	1 137	294	50	19.2	.5
5413	Architectural, engineering, & related services	6	3 507	1 920	333	35	47.7	–
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
	PITTSFIELD TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**45**	**25 044**	**11 299**	**2 469**	**263**	**33.4**	**3.5**
541	Professional, scientific, & technical services	45	25 044	11 299	2 469	263	33.4	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 040	565	115	16	85.0	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 040	565	115	16	85.0	11.2
5413	Architectural, engineering, & related services	9	4 955	3 088	561	65	18.3	2.7
5416	Management, scientific, & technical consulting services	12	5 375	2 508	679	68	52.2	5.6
54161	Management consulting services	12	5 375	2 508	679	68	52.2	5.6
5417	Scientific research & development services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PLAINFIELD TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**38**	**25 309**	**11 469**	**2 476**	**501**	**23.9**	**7.9**
541	Professional, scientific, & technical services	38	25 309	11 469	2 476	501	23.9	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 956	1 332	152	30	49.7	42.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 956	1 332	152	30	49.7	42.6
5413	Architectural, engineering, & related services	10	14 587	7 317	1 664	171	6.3	1.2
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
	PLAINWELL, MI							
54	**Professional, scientific, & technical services**	**6**	**2 351**	**987**	**181**	**76**	**38.3**	**55.2**
541	Professional, scientific, & technical services	6	2 351	987	181	76	38.3	55.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
	PLEASANT RIDGE, MI							
54	**Professional, scientific, & technical services**	**12**	**6 610**	**1 499**	**337**	**40**	**24.3**	**–**
541	Professional, scientific, & technical services	12	6 610	1 499	337	40	24.3	–
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	PLYMOUTH, MI							
54	**Professional, scientific, & technical services**	**124**	**92 174**	**36 382**	**8 113**	**990**	**17.7**	**24.3**
541	Professional, scientific, & technical services	124	92 174	36 382	8 113	990	17.7	24.3
5411	Legal services	29	9 757	3 639	796	98	27.8	32.9
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	4 979	2 330	527	79	24.5	49.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	4 979	2 330	527	79	24.5	49.9
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	48 732	21 150	4 974	576	14.7	25.4
54133	Engineering services	20	44 868	19 068	4 528	506	14.4	26.8
541330	Engineering services	20	44 868	19 068	4 528	506	14.4	26.8
54137	Surveying & mapping (except geophysical) services	3	2 260	1 269	312	46	–	–
541370	Surveying & mapping (except geophysical) services	3	2 260	1 269	312	46	–	–
5414	Specialized design services	10	D	D	D	b	D	D
54143	Graphic design services	7	D	D	D	a	D	D
541430	Graphic design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	7	6 125	2 976	547	52	1.6	54.5
54151	Computer systems design & related services	7	6 125	2 976	547	52	1.6	54.5
5416	Management, scientific, & technical consulting services	18	D	D	D	b	D	D
54161	Management consulting services	16	5 169	2 110	298	57	54.5	18.6
5417	Scientific research & development services	1	D	D	D	a	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
	PLYMOUTH TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**68**	**36 918**	**15 616**	**4 248**	**304**	**17.1**	**5.5**
541	Professional, scientific, & technical services	68	36 918	15 616	4 248	304	17.1	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 420	1 204	292	38	48.3	51.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 420	1 204	292	38	48.3	51.7
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	11 050	3 981	902	81	9.9	–
54133	Engineering services	7	D	D	D	b	D	D
541330	Engineering services	7	D	D	D	b	D	D
5415	Computer systems design & related services	10	3 907	1 710	320	35	19.5	13.8
54151	Computer systems design & related services	10	3 907	1 710	320	35	19.5	13.8
5416	Management, scientific, & technical consulting services	11	13 986	6 701	2 322	67	4.7	–
54161	Management consulting services	7	11 015	5 503	2 045	47	2.4	–
541611	Administrative management & general management consulting service	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PONTIAC, MI							
54	**Professional, scientific, & technical services**	**54**	**28 384**	**12 401**	**2 776**	**510**	**40.1**	**4.9**
541	Professional, scientific, & technical services	54	28 384	12 401	2 776	510	40.1	4.9
5411	Legal services	22	6 387	2 083	486	62	58.4	19.9
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 340	1 169	402	201	19.9	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 340	1 169	402	201	19.9	4.8
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	9 015	4 221	878	116	45.5	–
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	D	D	D	c	D	D
54161	Management consulting services	4	D	D	D	c	D	D
541611	Administrative management & general management consulting service	1	D	D	D	b	D	D
	PORTAGE, MI							
54	**Professional, scientific, & technical services**	**114**	**85 155**	**38 431**	**7 406**	**953**	**13.8**	**2.1**
541	Professional, scientific, & technical services	114	85 155	38 431	7 406	953	13.8	2.1
5411	Legal services	20	14 522	6 931	1 269	162	21.6	–
54111	Offices of lawyers	19	D	D	D	c	D	D
541110	Offices of lawyers	19	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	7 144	3 996	903	163	43.9	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	7 144	3 996	903	163	43.9	1.0
541211	Offices of certified public accountants	9	4 889	2 749	590	74	39.0	–
541213	Tax return preparation services	6	962	632	200	61	25.3	–
541219	Other accounting services	8	1 293	615	113	28	75.9	5.4
5413	Architectural, engineering, & related services	20	36 208	13 866	2 892	281	2.9	.1
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5414	Specialized design services	8	5 610	1 754	274	48	12.2	–
54143	Graphic design services	4	3 492	1 512	218	36	5.0	–
541430	Graphic design services	4	3 492	1 512	218	36	5.0	–
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	b	D	D
5415	Computer systems design & related services	12	11 755	7 797	1 168	138	4.6	6.6
54151	Computer systems design & related services	12	11 755	7 797	1 168	138	4.6	6.6
541512	Computer systems design services	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	5 308	2 313	500	85	45.7	16.3
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	PORT HURON, MI							
54	**Professional, scientific, & technical services**	**75**	**30 240**	**14 163**	**2 894**	**397**	**38.2**	**2.7**
541	Professional, scientific, & technical services	75	30 240	14 163	2 894	397	38.2	2.7
5411	Legal services	37	14 239	6 565	985	148	32.0	3.4
54111	Offices of lawyers	35	D	D	D	c	D	D
541110	Offices of lawyers	35	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	6 424	3 391	1 056	133	19.4	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	6 424	3 391	1 056	133	19.4	2.8
541211	Offices of certified public accountants	7	5 483	3 073	975	108	5.9	3.0
5413	Architectural, engineering, & related services	8	6 191	2 663	496	73	62.4	1.5
	PORTLAND, MI							
54	**Professional, scientific, & technical services**	**7**	**1 505**	**298**	**55**	**19**	**32.0**	**4.7**
541	Professional, scientific, & technical services	7	1 505	298	55	19	32.0	4.7
	REDFORD TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**55**	**25 593**	**11 248**	**2 611**	**392**	**24.4**	**12.8**
541	Professional, scientific, & technical services	55	25 593	11 248	2 611	392	24.4	12.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 467	868	202	64	72.8	12.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 467	868	202	64	72.8	12.4
5413	Architectural, engineering, & related services	16	11 322	5 621	1 331	135	20.5	–
54138	Testing laboratories	3	D	D	D	b	D	D
541380	Testing laboratories	3	D	D	D	b	D	D
5415	Computer systems design & related services	6	5 601	2 291	493	61	18.4	–
54151	Computer systems design & related services	6	5 601	2 291	493	61	18.4	–
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RICHMOND, MI							
54	**Professional, scientific, & technical services**	**9**	**1 364**	**376**	**80**	**23**	**48.0**	**–**
541	Professional, scientific, & technical services	9	1 364	376	80	23	48.0	–
	RIVER ROUGE, MI							
54	**Professional, scientific, & technical services**	**4**	**221**	**89**	**26**	**4**	**43.9**	**56.1**
	RIVERVIEW, MI							
54	**Professional, scientific, & technical services**	**23**	**5 643**	**2 018**	**416**	**72**	**90.7**	**–**
541	Professional, scientific, & technical services	23	5 643	2 018	416	72	90.7	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	ROCHESTER, MI							
54	**Professional, scientific, & technical services**	**66**	**41 884**	**17 598**	**4 124**	**427**	**30.1**	**6.3**
541	Professional, scientific, & technical services	66	41 884	17 598	4 124	427	30.1	6.3
5411	Legal services	17	8 549	6 250	1 553	145	11.1	4.7
54111	Offices of lawyers	17	8 549	6 250	1 553	145	11.1	4.7
541110	Offices of lawyers	17	8 549	6 250	1 553	145	11.1	4.7
5411101	Offices of lawyers (except legal aid societies)	17	8 549	6 250	1 553	145	11.1	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 088	975	241	42	92.4	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 088	975	241	42	92.4	7.6
5413	Architectural, engineering, & related services	12	8 085	3 260	551	66	26.8	8.1
54131	Architectural services	6	5 671	2 244	362	36	9.5	4.7
541310	Architectural services	6	5 671	2 244	362	36	9.5	4.7
5414	Specialized design services	7	4 730	1 048	249	59	88.9	–
54141	Interior design services	4	3 959	861	198	51	100.0	–
541410	Interior design services	4	3 959	861	198	51	100.0	–
5416	Management, scientific, & technical consulting services	6	14 733	4 903	1 275	80	2.5	6.1
54161	Management consulting services	5	D	D	D	b	D	D
541613	Marketing consulting services	1	D	D	D	b	D	D
	ROCHESTER HILLS, MI							
54	**Professional, scientific, & technical services**	**184**	**190 370**	**81 780**	**17 359**	**2 952**	**18.3**	**10.6**
541	Professional, scientific, & technical services	184	190 370	81 780	17 359	2 952	18.3	10.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	21 331	16 960	3 903	290	9.8	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	21 331	16 960	3 903	290	9.8	1.5
541211	Offices of certified public accountants	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	52	109 623	39 968	8 686	763	13.7	14.5
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
54133	Engineering services	45	100 526	36 558	7 987	673	14.8	15.8
541330	Engineering services	45	100 526	36 558	7 987	673	14.8	15.8
5414	Specialized design services	8	6 181	2 030	232	44	17.9	–
5415	Computer systems design & related services	22	8 656	4 476	809	89	79.7	6.7
54151	Computer systems design & related services	22	8 656	4 476	809	89	79.7	6.7
5416	Management, scientific, & technical consulting services	40	29 280	13 148	2 715	1 650	14.2	2.4
54161	Management consulting services	24	27 211	12 110	2 575	1 632	10.5	1.6
541613	Marketing consulting services	3	D	D	D	g	D	D
5418	Advertising & related services	13	8 164	1 986	376	51	35.3	.5
54189	Other services related to advertising	7	6 557	1 616	319	43	21.8	–
541890	Other services related to advertising	7	6 557	1 616	319	43	21.8	–
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
	ROCKFORD, MI							
54	**Professional, scientific, & technical services**	**15**	**2 027**	**821**	**154**	**29**	**51.1**	**21.7**
541	Professional, scientific, & technical services	15	2 027	821	154	29	51.1	21.7
	ROCKWOOD, MI							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	ROGERS CITY, MI							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**

See footnotes at end of table.

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	ROMEO, MI *							
54	**Professional, scientific, & technical services**	**21**	**7 919**	**3 188**	**709**	**131**	**21.2**	**–**
541	Professional, scientific, & technical services	21	7 919	3 188	709	131	21.2	–
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54161	Management consulting services	2	D	D	D	b	D	D
	ROMULUS, MI							
54	**Professional, scientific, & technical services**	**13**	**26 115**	**10 767**	**1 274**	**343**	**7.6**	**.7**
541	Professional, scientific, & technical services	13	26 115	10 767	1 274	343	7.6	.7
5413	Architectural, engineering, & related services	3	4 901	2 147	462	57	D	–
5418	Advertising & related services	2	D	D	D	c	D	D
54189	Other services related to advertising	1	D	D	D	c	D	D
541890	Other services related to advertising	1	D	D	D	c	D	D
5418909	All other advertising	1	D	D	D	c	D	D
	ROOSEVELT PARK, MI							
54	**Professional, scientific, & technical services**	**8**	**3 881**	**1 629**	**366**	**51**	**20.9**	**.3**
541	Professional, scientific, & technical services	8	3 881	1 629	366	51	20.9	.3
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	ROSEVILLE, MI							
54	**Professional, scientific, & technical services**	**58**	**28 563**	**14 022**	**3 701**	**846**	**27.2**	**5.9**
541	Professional, scientific, & technical services	58	28 563	14 022	3 701	846	27.2	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	8 063	4 144	1 320	567	19.0	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	8 063	4 144	1 320	567	19.0	2.6
541213	Tax return preparation services	3	D	D	D	f	D	D
5413	Architectural, engineering, & related services	12	8 246	3 711	702	87	42.9	7.8
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	5 246	3 708	869	53	16.8	.4
54161	Management consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D
	ROYAL OAK, MI							
54	**Professional, scientific, & technical services**	**207**	**300 248**	**75 835**	**21 780**	**1 903**	**9.4**	**1.1**
541	Professional, scientific, & technical services	207	300 248	75 835	21 780	1 903	9.4	1.1
5411	Legal services	56	22 072	9 711	1 857	248	30.6	3.1
54111	Offices of lawyers	54	D	D	D	c	D	D
541110	Offices of lawyers	54	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	54	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	14 917	8 240	1 722	224	14.1	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	14 917	8 240	1 722	224	14.1	6.7
541211	Offices of certified public accountants	17	5 506	2 879	634	83	30.7	17.1
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	16 365	8 780	1 823	173	40.3	3.2
54133	Engineering services	19	12 449	7 326	1 544	132	28.5	3.1
541330	Engineering services	19	12 449	7 326	1 544	132	28.5	3.1
5414	Specialized design services	29	19 420	7 236	1 716	211	30.3	.2
54143	Graphic design services	19	14 207	5 308	1 321	168	23.2	.2
541430	Graphic design services	19	14 207	5 308	1 321	168	23.2	.2
5414301	Graphic design services (except commercial art & medical artists)	14	13 036	4 814	1 199	149	16.5	–
5415	Computer systems design & related services	17	D	D	D	f	D	D
54151	Computer systems design & related services	17	D	D	D	f	D	D
541511	Custom computer programming services	4	D	D	D	b	D	D
541513	Computer facilities management services	2	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	15	D	D	D	b	D	D
54161	Management consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	18	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAGINAW, MI							
54	**Professional, scientific, & technical services**	**116**	**73 170**	**32 011**	**7 033**	**1 023**	**19.8**	**4.8**
541	Professional, scientific, & technical services	116	73 170	32 011	7 033	1 023	19.8	4.8
5411	Legal services	60	23 914	10 123	1 731	244	21.0	6.8
54111	Offices of lawyers	58	D	D	D	c	D	D
541110	Offices of lawyers	58	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	58	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	8 471	4 118	852	127	6.3	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	8 471	4 118	852	127	6.3	.9
541211	Offices of certified public accountants	6	7 749	3 795	774	109	5.3	–
5413	Architectural, engineering, & related services	17	20 885	8 998	2 647	250	13.3	8.2
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5414	Specialized design services	3	D	D	D	e	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	a	D	D
5415	Computer systems design & related services	6	5 038	2 048	505	50	15.5	–
54151	Computer systems design & related services	6	5 038	2 048	505	50	15.5	–
5418	Advertising & related services	10	4 729	1 440	373	52	64.0	–
	SAGINAW TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**112**	**54 981**	**26 978**	**6 403**	**1 019**	**26.1**	**9.1**
541	Professional, scientific, & technical services	112	54 981	26 978	6 403	1 019	26.1	9.1
5411	Legal services	41	21 937	11 777	2 456	248	16.8	5.2
54111	Offices of lawyers	39	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	17 986	9 740	2 592	564	18.3	18.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	17 986	9 740	2 592	564	18.3	18.1
541211	Offices of certified public accountants	16	10 324	5 080	1 249	146	22.2	3.4
541213	Tax return preparation services	2	D	D	D	c	D	D
541219	Other accounting services	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	3 534	1 906	495	44	99.6	–
5415	Computer systems design & related services	8	3 651	1 238	352	62	15.5	10.0
54151	Computer systems design & related services	8	3 651	1 238	352	62	15.5	10.0
5416	Management, scientific, & technical consulting services	8	2 849	976	243	27	14.0	8.2
5418	Advertising & related services	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	ST. CLAIR, MI							
54	**Professional, scientific, & technical services**	**10**	**5 785**	**2 979**	**705**	**83**	**30.9**	**62.1**
541	Professional, scientific, & technical services	10	5 785	2 979	705	83	30.9	62.1
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	ST. CLAIR SHORES, MI							
54	**Professional, scientific, & technical services**	**160**	**59 862**	**31 375**	**6 561**	**862**	**27.3**	**4.4**
541	Professional, scientific, & technical services	160	59 862	31 375	6 561	862	27.3	4.4
5411	Legal services	61	17 069	6 363	922	175	29.8	7.3
54111	Offices of lawyers	59	D	D	D	c	D	D
541110	Offices of lawyers	59	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	59	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	47	14 228	7 372	1 598	238	37.0	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	47	14 228	7 372	1 598	238	37.0	6.1
541211	Offices of certified public accountants	20	8 874	4 680	1 001	115	24.0	9.2
541219	Other accounting services	23	5 036	2 528	563	114	60.5	.9
5413	Architectural, engineering, & related services	19	19 565	13 451	3 230	268	8.1	.8
54133	Engineering services	14	D	D	D	c	D	D
541330	Engineering services	14	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	4	1 561	508	83	57	–	–
541921	Photographic studios, portrait	4	1 561	508	83	57	–	–
	ST. IGNACE, MI							
54	**Professional, scientific, & technical services**	**10**	**2 835**	**949**	**188**	**39**	**51.0**	**23.5**
541	Professional, scientific, & technical services	10	2 835	949	188	39	51.0	23.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. JOHNS, MI							
54	**Professional, scientific, & technical services**	**19**	**6 079**	**2 743**	**535**	**81**	**29.8**	**24.2**
541	Professional, scientific, & technical services	19	6 079	2 743	535	81	29.8	24.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	ST. JOSEPH, MI							
54	**Professional, scientific, & technical services**	**85**	**54 804**	**21 020**	**4 244**	**558**	**33.1**	**2.0**
541	Professional, scientific, & technical services	85	54 804	21 020	4 244	558	33.1	2.0
5411	Legal services	41	26 617	9 123	2 081	233	29.3	1.9
54111	Offices of lawyers	38	D	D	D	c	D	D
541110	Offices of lawyers	38	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	c	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 496	2 036	491	77	31.8	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 496	2 036	491	77	31.8	10.3
541211	Offices of certified public accountants	11	3 975	1 834	439	67	24.1	10.4
5413	Architectural, engineering, & related services	5	4 115	2 406	330	52	19.7	–
5414	Specialized design services	4	D	D	D	a	D	D
5418	Advertising & related services	6	11 313	4 194	740	116	29.6	–
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
	ST. LOUIS, MI							
54	**Professional, scientific, & technical services**	**4**	**284**	**87**	**12**	**4**	**66.2**	**–**
	SALINE, MI							
54	**Professional, scientific, & technical services**	**25**	**5 364**	**1 755**	**363**	**74**	**54.6**	**26.4**
541	Professional, scientific, & technical services	25	5 364	1 755	363	74	54.6	26.4
	SAULT STE. MARIE, MI							
54	**Professional, scientific, & technical services**	**35**	**8 620**	**3 995**	**926**	**177**	**50.6**	**6.8**
541	Professional, scientific, & technical services	35	8 620	3 995	926	177	50.6	6.8
5411	Legal services	15	3 970	2 043	427	61	33.7	8.7
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	SCIO TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**70**	**40 346**	**17 399**	**3 789**	**373**	**38.1**	**10.3**
541	Professional, scientific, & technical services	70	40 346	17 399	3 789	373	38.1	10.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 160	671	140	30	80.4	12.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 160	671	140	30	80.4	12.3
5413	Architectural, engineering, & related services	17	25 426	10 779	2 448	197	28.8	15.3
54133	Engineering services	10	20 033	8 518	1 950	143	14.2	19.4
541330	Engineering services	10	20 033	8 518	1 950	143	14.2	19.4
5415	Computer systems design & related services	12	4 492	2 018	397	41	49.9	–
54151	Computer systems design & related services	12	4 492	2 018	397	41	49.9	–
5416	Management, scientific, & technical consulting services	17	6 028	2 130	455	43	37.0	.4
54161	Management consulting services	12	D	D	D	a	D	D
	SHELBY TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**87**	**35 854**	**18 314**	**4 204**	**406**	**37.5**	**8.0**
541	Professional, scientific, & technical services	87	35 854	18 314	4 204	406	37.5	8.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	39	27 102	14 454	3 187	281	30.5	8.5
54133	Engineering services	30	23 900	12 540	2 648	233	30.4	9.4
541330	Engineering services	30	23 900	12 540	2 648	233	30.4	9.4
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
5414	Specialized design services	7	3 539	1 890	606	32	24.0	5.2
5418	Advertising & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTHFIELD, MI							
54	**Professional, scientific, & technical services**	**938**	**1 584 788**	**696 774**	**152 407**	**13 035**	**10.4**	**4.4**
541	Professional, scientific, & technical services	938	1 584 788	696 774	152 407	13 035	10.4	4.4
5411	Legal services	318	325 034	172 676	33 765	2 597	14.8	5.0
54111	Offices of lawyers	309	318 015	169 641	32 951	2 488	15.1	5.1
541110	Offices of lawyers	309	318 015	169 641	32 951	2 488	15.1	5.1
5411101	Offices of lawyers (except legal aid societies)	309	318 015	169 641	32 951	2 488	15.1	5.1
54119	Other legal services	9	7 019	3 035	814	109	.9	.5
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	153	137 735	65 757	13 902	1 517	12.5	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	153	137 735	65 757	13 902	1 517	12.5	8.2
541211	Offices of certified public accountants	105	109 620	51 368	10 686	1 145	10.6	4.5
541213	Tax return preparation services	8	1 381	627	147	73	91.5	3.8
541219	Other accounting services	31	7 982	4 477	912	139	50.6	21.3
5413	Architectural, engineering, & related services	105	189 668	83 478	19 424	1 485	15.5	6.1
54131	Architectural services	29	47 166	22 622	4 869	422	13.2	–
541310	Architectural services	29	47 166	22 622	4 869	422	13.2	–
54133	Engineering services	70	132 669	58 255	13 920	992	16.6	8.7
541330	Engineering services	70	132 669	58 255	13 920	992	16.6	8.7
54135	Building inspection services	2	D	D	D	a	D	D
541350	Building inspection services	2	D	D	D	a	D	D
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5414	Specialized design services	32	23 717	10 786	2 358	242	25.7	8.0
54142	Industrial design services	4	7 996	3 863	838	74	–	22.8
541420	Industrial design services	4	7 996	3 863	838	74	–	22.8
54143	Graphic design services	18	13 834	6 261	1 438	140	35.3	.2
541430	Graphic design services	18	13 834	6 261	1 438	140	35.3	.2
5414301	Graphic design services (except commercial art & medical artists)	15	D	D	D	c	D	D
5415	Computer systems design & related services	99	242 457	123 223	27 864	2 543	10.1	2.8
54151	Computer systems design & related services	99	242 457	123 223	27 864	2 543	10.1	2.8
541511	Custom computer programming services	46	95 377	56 010	11 796	913	5.6	1.8
541512	Computer systems design services	40	133 216	58 893	14 448	1 406	12.9	3.0
5415121	Computer systems integrators	16	71 393	20 491	4 766	398	13.8	1.2
5415122	Computer systems consultants (except systems integrators)	24	61 823	38 402	9 682	1 008	12.0	5.0
541519	Other computer related services	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	111	279 727	108 395	25 104	1 344	7.1	4.5
54161	Management consulting services	104	276 783	106 749	24 812	1 327	6.8	4.4
541611	Administrative management & general management consulting service	43	186 171	65 998	15 399	565	5.3	.5
541612	Human resources & executive search consulting services	41	66 495	31 538	7 464	637	7.7	7.9
5416121	Actuarial consulting	3	D	D	D	c	D	D
5416122	Executive placement services	17	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	21	D	D	D	c	D	D
541613	Marketing consulting services	12	13 967	3 346	719	59	22.5	42.3
541614	Process, physical distribution, & logistics consulting services	5	D	D	D	b	D	D
54169	Other scientific & technical consulting services	7	2 944	1 646	292	17	29.6	13.9
541690	Other scientific & technical consulting services	7	2 944	1 646	292	17	29.6	13.9
5418	Advertising & related services	81	310 182	107 700	25 330	2 008	4.6	2.0
54181	Advertising agencies	40	244 998	91 510	21 059	1 625	1.7	.4
541810	Advertising agencies	40	244 998	91 510	21 059	1 625	1.7	.4
54182	Public relations agencies	4	3 803	1 887	450	40	13.9	–
541820	Public relations agencies	4	3 803	1 887	450	40	13.9	–
54184	Media representatives	15	16 552	5 851	1 580	109	5.3	9.7
541840	Media representatives	15	16 552	5 851	1 580	109	5.3	9.7
5418401	Radio & television advertising representatives	11	14 586	5 290	1 429	97	6.0	8.5
54189	Other services related to advertising	12	D	D	D	c	D	D
541890	Other services related to advertising	12	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	37	D	D	D	g	D	D
54191	Marketing research & public opinion polling	19	69 733	22 606	4 197	1 250	4.5	3.8
541910	Marketing research & public opinion polling	19	69 733	22 606	4 197	1 250	4.5	3.8
54192	Photographic services	11	2 780	892	191	25	38.0	–
	SOUTHGATE, MI							
54	**Professional, scientific, & technical services**	**26**	**15 788**	**9 258**	**2 290**	**335**	**25.8**	**5.9**
541	Professional, scientific, & technical services	26	15 788	9 258	2 290	335	25.8	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	5 044	3 711	897	200	53.5	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	5 044	3 711	897	200	53.5	11.3
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	SOUTH HAVEN, MI *							
54	**Professional, scientific, & technical services**	**21**	**2 933**	**1 077**	**262**	**52**	**58.9**	**1.7**
541	Professional, scientific, & technical services	21	2 933	1 077	262	52	58.9	1.7
	SOUTH HAVEN, MI (ALLEGAN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTH HAVEN, MI (VAN BUREN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	b	D	D
	SOUTH LYON, MI							
54	**Professional, scientific, & technical services**	**13**	**1 505**	**477**	**128**	**24**	**53.3**	**33.0**
541	Professional, scientific, & technical services	13	1 505	477	128	24	53.3	33.0
	SPARTA, MI							
54	**Professional, scientific, & technical services**	**4**	**526**	**176**	**51**	**17**	**70.9**	**–**
	SPRINGFIELD, MI							
54	**Professional, scientific, & technical services**	**5**	**1 591**	**382**	**82**	**15**	**31.1**	**–**
541	Professional, scientific, & technical services	5	1 591	382	82	15	31.1	–
5414	Specialized design services	2	D	D	D	a	D	D
	SPRINGFIELD TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**16**	**5 794**	**4 267**	**901**	**177**	**43.7**	**–**
541	Professional, scientific, & technical services	16	5 794	4 267	901	177	43.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	2 488	1 839	365	58	78.4	–
	SPRING LAKE, MI							
54	**Professional, scientific, & technical services**	**13**	**3 710**	**1 598**	**384**	**56**	**23.4**	**44.7**
541	Professional, scientific, & technical services	13	3 710	1 598	384	56	23.4	44.7
5413	Architectural, engineering, & related services	5	1 877	685	211	28	18.7	81.3
	STERLING HEIGHTS, MI							
54	**Professional, scientific, & technical services**	**234**	**302 720**	**136 215**	**29 541**	**2 657**	**14.4**	**2.4**
541	Professional, scientific, & technical services	234	302 720	136 215	29 541	2 657	14.4	2.4
5411	Legal services	42	18 378	10 121	1 826	214	19.5	7.6
54111	Offices of lawyers	41	D	D	D	c	D	D
541110	Offices of lawyers	41	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	41	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	19 539	12 276	1 360	159	10.1	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	19 539	12 276	1 360	159	10.1	4.4
541211	Offices of certified public accountants	17	9 401	5 860	1 169	121	16.0	3.1
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	76	146 816	75 813	17 762	1 402	15.2	2.1
54133	Engineering services	53	133 630	68 304	16 202	1 214	13.2	2.3
541330	Engineering services	53	133 630	68 304	16 202	1 214	13.2	2.3
54134	Drafting services	5	3 716	2 591	573	64	–	–
541340	Drafting services	5	3 716	2 591	573	64	–	–
54137	Surveying & mapping (except geophysical) services	4	3 006	1 656	327	44	11.6	–
541370	Surveying & mapping (except geophysical) services	4	3 006	1 656	327	44	11.6	–
5414	Specialized design services	10	4 565	1 932	427	51	85.7	.3
5415	Computer systems design & related services	36	36 294	12 137	2 756	244	11.7	3.7
54151	Computer systems design & related services	36	36 294	12 137	2 756	244	11.7	3.7
541511	Custom computer programming services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	D	D	D	c	D	D
54161	Management consulting services	14	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	c	D	D
5417	Scientific research & development services	3	8 733	3 712	831	145	D	–
5418	Advertising & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	c	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	STURGIS, MI							
54	**Professional, scientific, & technical services**	**22**	**6 932**	**3 713**	**796**	**103**	**22.8**	**4.9**
541	Professional, scientific, & technical services	22	6 932	3 713	796	103	22.8	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 610	847	182	26	35.8	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 610	847	182	26	35.8	7.5
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SUMMIT TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**29**	**11 859**	**6 678**	**1 535**	**153**	**33.5**	**7.0**
541	Professional, scientific, & technical services	29	11 859	6 678	1 535	153	33.5	7.0
5411	Legal services	7	2 772	1 574	272	32	11.9	–
54111	Offices of lawyers	7	2 772	1 574	272	32	11.9	–
541110	Offices of lawyers	7	2 772	1 574	272	32	11.9	–
5411101	Offices of lawyers (except legal aid societies)	7	2 772	1 574	272	32	11.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 199	510	148	36	81.2	18.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 199	510	148	36	81.2	18.8
5413	Architectural, engineering, & related services	7	1 798	732	113	22	37.0	33.8
5416	Management, scientific, & technical consulting services	5	4 580	3 528	950	52	11.4	–
54169	Other scientific & technical consulting services	2	D	D	D	b	D	D
541690	Other scientific & technical consulting services	2	D	D	D	b	D	D
	SUMPTER TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	SWARTZ CREEK, MI							
54	**Professional, scientific, & technical services**	**10**	**3 551**	**1 956**	**402**	**59**	**76.3**	**–**
541	Professional, scientific, & technical services	10	3 551	1 956	402	59	76.3	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	TAYLOR, MI							
54	**Professional, scientific, & technical services**	**63**	**45 333**	**17 378**	**4 470**	**893**	**16.2**	**4.8**
541	Professional, scientific, & technical services	63	45 333	17 378	4 470	893	16.2	4.8
5411	Legal services	18	6 713	2 655	665	94	66.8	–
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	6 105	2 847	1 017	376	23.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	6 105	2 847	1 017	376	23.0	–
541213	Tax return preparation services	3	D	D	D	e	D	D
5413	Architectural, engineering, & related services	9	22 357	8 618	2 072	202	1.8	–
54133	Engineering services	4	D	D	D	c	D	D
541330	Engineering services	4	D	D	D	c	D	D
54138	Testing laboratories	3	D	D	D	b	D	D
541380	Testing laboratories	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	7 256	2 208	526	70	9.4	23.6
54161	Management consulting services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	1 928	630	90	119	–	–
	TECUMSEH, MI							
54	**Professional, scientific, & technical services**	**12**	**1 949**	**700**	**146**	**41**	**50.9**	**12.2**
541	Professional, scientific, & technical services	12	1 949	700	146	41	50.9	12.2
	THOMAS TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**17**	**6 747**	**2 307**	**376**	**66**	**69.8**	**30.2**
541	Professional, scientific, & technical services	17	6 747	2 307	376	66	69.8	30.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 307	675	147	18	85.9	14.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 307	675	147	18	85.9	14.1
541219	Other accounting services	7	D	D	D	a	D	D
5413	Architectural, engineering, & related services	3	2 903	733	123	24	36.2	63.8
	THREE RIVERS, MI							
54	**Professional, scientific, & technical services**	**10**	**1 690**	**700**	**171**	**38**	**53.2**	**–**
541	Professional, scientific, & technical services	10	1 690	700	171	38	53.2	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TRAVERSE CITY, MI *							
54	**Professional, scientific, & technical services**	**207**	**103 582**	**45 490**	**9 619**	**1 641**	**35.2**	**7.2**
541	Professional, scientific, & technical services	207	103 582	45 490	9 619	1 641	35.2	7.2
5411	Legal services	65	30 048	13 550	2 614	357	31.6	2.6
54111	Offices of lawyers	64	D	D	D	e	D	D
541110	Offices of lawyers	64	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	64	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	19 315	9 469	2 291	557	18.9	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	19 315	9 469	2 291	557	18.9	4.4
541211	Offices of certified public accountants	23	13 217	6 023	1 384	155	15.4	4.6
541213	Tax return preparation services	6	D	D	D	b	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	35	27 390	12 468	2 707	324	31.7	15.8
54131	Architectural services	11	D	D	D	b	D	D
541310	Architectural services	11	D	D	D	b	D	D
54133	Engineering services	17	16 250	8 268	1 803	209	16.5	26.7
541330	Engineering services	17	16 250	8 268	1 803	209	16.5	26.7
5414	Specialized design services	7	2 317	958	192	22	46.1	–
54143	Graphic design services	3	1 738	896	179	18	D	–
541430	Graphic design services	3	1 738	896	179	18	D	–
5415	Computer systems design & related services	15	4 841	1 612	183	30	40.7	5.7
54151	Computer systems design & related services	15	4 841	1 612	183	30	40.7	5.7
5416	Management, scientific, & technical consulting services	25	12 687	5 336	1 160	263	71.9	3.2
54161	Management consulting services	17	D	D	D	c	D	D
54162	Environmental consulting services	6	5 471	2 170	483	63	100.0	–
541620	Environmental consulting services	6	5 471	2 170	483	63	100.0	–
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	TRAVERSE CITY, MI (GRAND TRAVERSE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**203**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	203	D	D	D	g	D	D
5411	Legal services	65	30 048	13 550	2 614	357	31.6	2.6
54111	Offices of lawyers	64	D	D	D	e	D	D
541110	Offices of lawyers	64	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	64	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	19 315	9 469	2 291	557	18.9	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	19 315	9 469	2 291	557	18.9	4.4
541211	Offices of certified public accountants	23	13 217	6 023	1 384	155	15.4	4.6
541213	Tax return preparation services	6	D	D	D	b	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	35	27 390	12 468	2 707	324	31.7	15.8
54131	Architectural services	11	D	D	D	b	D	D
541310	Architectural services	11	D	D	D	b	D	D
54133	Engineering services	17	16 250	8 268	1 803	209	16.5	26.7
541330	Engineering services	17	16 250	8 268	1 803	209	16.5	26.7
5414	Specialized design services	6	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	14	D	D	D	b	D	D
54151	Computer systems design & related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	23	D	D	D	e	D	D
54161	Management consulting services	15	D	D	D	c	D	D
54162	Environmental consulting services	6	5 471	2 170	483	63	100.0	–
541620	Environmental consulting services	6	5 471	2 170	483	63	100.0	–
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	TRAVERSE CITY, MI (LEELANAU COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	TRENTON, MI							
54	**Professional, scientific, & technical services**	**47**	**10 895**	**4 581**	**1 154**	**130**	**47.7**	**20.4**
541	Professional, scientific, & technical services	47	10 895	4 581	1 154	130	47.7	20.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 339	1 251	381	32	53.1	14.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 339	1 251	381	32	53.1	14.5
5413	Architectural, engineering, & related services	11	4 238	1 703	399	37	49.7	41.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TROY, MI							
54	**Professional, scientific, & technical services**	**843**	**1 644 736**	**822 101**	**191 539**	**15 151**	**9.1**	**4.6**
541	Professional, scientific, & technical services	843	1 644 736	822 101	191 539	15 151	9.1	4.6
5411	Legal services	171	172 221	96 306	17 197	1 503	13.8	7.1
54111	Offices of lawyers	166	169 538	95 028	16 895	1 465	14.0	6.1
541110	Offices of lawyers	166	169 538	95 028	16 895	1 465	14.0	6.1
5411101	Offices of lawyers (except legal aid societies)	166	169 538	95 028	16 895	1 465	14.0	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	125	151 826	94 349	21 207	1 519	6.9	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	125	151 826	94 349	21 207	1 519	6.9	7.3
541211	Offices of certified public accountants	90	79 132	42 387	8 291	767	8.8	10.8
541214	Payroll services	6	D	D	D	f	D	D
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	164	596 522	295 241	70 752	5 616	7.3	3.3
54131	Architectural services	22	17 977	7 063	1 373	161	9.9	12.8
541310	Architectural services	22	17 977	7 063	1 373	161	9.9	12.8
54133	Engineering services	120	519 698	256 926	61 949	4 859	7.4	3.3
541330	Engineering services	120	519 698	256 926	61 949	4 859	7.4	3.3
54134	Drafting services	5	27 191	20 161	4 802	318	.4	–
541340	Drafting services	5	27 191	20 161	4 802	318	.4	–
54137	Surveying & mapping (except geophysical) services	4	2 024	1 108	240	32	4.5	4.5
541370	Surveying & mapping (except geophysical) services	4	2 024	1 108	240	32	4.5	4.5
54138	Testing laboratories	10	29 548	9 957	2 386	245	10.0	–
541380	Testing laboratories	10	29 548	9 957	2 386	245	10.0	–
5414	Specialized design services	48	42 913	18 642	3 810	429	28.4	1.3
54141	Interior design services	11	7 074	2 160	496	52	25.7	.6
541410	Interior design services	11	7 074	2 160	496	52	25.7	.6
54142	Industrial design services	4	10 090	7 371	1 535	147	2.9	–
541420	Industrial design services	4	10 090	7 371	1 535	147	2.9	–
54143	Graphic design services	33	25 749	9 111	1 779	230	39.1	2.0
541430	Graphic design services	33	25 749	9 111	1 779	230	39.1	2.0
5414301	Graphic design services (except commercial art & medical artists)	28	23 748	8 346	1 594	212	36.8	2.2
5415	Computer systems design & related services	109	295 809	175 127	44 855	3 160	5.6	1.7
54151	Computer systems design & related services	109	295 809	175 127	44 855	3 160	5.6	1.7
541511	Custom computer programming services	48	93 956	60 042	13 832	1 244	8.6	.9
541512	Computer systems design services	50	198 738	113 535	30 631	1 888	4.0	1.6
5415121	Computer systems integrators	20	39 042	15 494	3 486	281	9.1	6.5
5415122	Computer systems consultants (except systems integrators)	30	159 696	98 041	27 145	1 607	2.7	.4
5416	Management, scientific, & technical consulting services	95	115 925	42 963	8 611	710	10.0	9.3
54161	Management consulting services	80	110 967	40 368	8 225	675	9.7	9.4
541611	Administrative management & general management consulting service	27	24 969	11 410	2 080	118	27.8	33.6
541612	Human resources & executive search consulting services	25	20 028	10 905	2 333	239	10.4	4.2
5416122	Executive placement services	18	17 058	9 346	1 889	217	8.0	4.3
541613	Marketing consulting services	20	57 507	13 811	2 835	251	3.0	2.1
541614	Process, physical distribution, & logistics consulting services	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	14	D	D	D	b	D	D
541690	Other scientific & technical consulting services	14	D	D	D	b	D	D
5417	Scientific research & development services	9	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	9	D	D	D	e	D	D
5418	Advertising & related services	79	176 734	59 028	15 828	1 260	14.9	5.0
54181	Advertising agencies	32	89 600	37 615	10 438	770	15.5	4.5
541810	Advertising agencies	32	89 600	37 615	10 438	770	15.5	4.5
54182	Public relations agencies	9	6 563	2 494	553	64	34.4	–
541820	Public relations agencies	9	6 563	2 494	553	64	34.4	–
54184	Media representatives	13	16 430	7 681	1 773	175	3.3	18.6
541840	Media representatives	13	16 430	7 681	1 773	175	3.3	18.6
5418401	Radio & television advertising representatives	7	12 161	4 981	1 267	133	–	19.0
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	a	D	D
54186	Direct mail advertising	9	14 168	3 918	1 015	145	40.5	8.9
541860	Direct mail advertising	9	14 168	3 918	1 015	145	40.5	8.9
54189	Other services related to advertising	12	D	D	D	b	D	D
541890	Other services related to advertising	12	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	43	D	D	D	f	D	D
54191	Marketing research & public opinion polling	8	29 108	10 556	2 531	310	4.0	4.7
541910	Marketing research & public opinion polling	8	29 108	10 556	2 531	310	4.0	4.7
54192	Photographic services	30	19 125	4 489	813	168	14.2	27.7
541921	Photographic studios, portrait	15	8 078	2 051	358	119	11.0	47.3
541922	Commercial photography	15	11 047	2 438	455	49	16.5	13.4
54193	Translation & interpretation services	3	D	D	D	b	D	D
541930	Translation & interpretation services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	UTICA, MI							
54	**Professional, scientific, & technical services**	**26**	**5 093**	**1 880**	**407**	**49**	**69.8**	**5.1**
541	Professional, scientific, & technical services	26	5 093	1 880	407	49	69.8	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 225	600	105	17	39.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 225	600	105	17	39.9	–
5413	Architectural, engineering, & related services	5	1 769	498	95	13	100.0	–
	VAN BUREN TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	c	D	D
54186	Direct mail advertising	1	D	D	D	c	D	D
541860	Direct mail advertising	1	D	D	D	c	D	D
	VASSAR, MI							
54	**Professional, scientific, & technical services**	**4**	**347**	**92**	**25**	**12**	**68.3**	**–**
	VIENNA TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**5**	**666**	**214**	**83**	**40**	**76.0**	**–**
	WALKER, MI							
54	**Professional, scientific, & technical services**	**31**	**13 855**	**5 499**	**1 198**	**217**	**27.7**	**5.5**
541	Professional, scientific, & technical services	31	13 855	5 499	1 198	217	27.7	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 687	1 590	393	103	39.0	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 687	1 590	393	103	39.0	.4
541211	Offices of certified public accountants	11	D	D	D	c	D	D
5413	Architectural, engineering, & related services	10	5 439	2 390	606	68	35.2	13.3
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
54192	Photographic services	3	D	D	D	a	D	D
541921	Photographic studios, portrait	3	D	D	D	a	D	D
	WALLED LAKE, MI							
54	**Professional, scientific, & technical services**	**21**	**7 056**	**2 834**	**625**	**97**	**40.4**	**2.0**
541	Professional, scientific, & technical services	21	7 056	2 834	625	97	40.4	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	4 032	1 943	382	63	27.6	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	4 032	1 943	382	63	27.6	3.0
541219	Other accounting services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WARREN, MI							
54	**Professional, scientific, & technical services**	**193**	**391 187**	**203 127**	**55 374**	**4 180**	**7.6**	**2.8**
541	Professional, scientific, & technical services	193	391 187	203 127	55 374	4 180	7.6	2.8
5411	Legal services	33	7 694	3 237	631	102	38.7	1.2
54111	Offices of lawyers	32	D	D	D	c	D	D
541110	Offices of lawyers	32	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	32	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	c	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	63	189 749	119 945	28 556	2 299	6.7	2.4
54133	Engineering services	53	178 597	112 896	27 047	2 132	6.6	1.8
541330	Engineering services	53	178 597	112 896	27 047	2 132	6.6	1.8
54134	Drafting services	2	D	D	D	c	D	D
541340	Drafting services	2	D	D	D	c	D	D
5414	Specialized design services	9	D	D	D	b	D	D
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	19	25 475	11 972	2 853	286	25.5	3.1
54151	Computer systems design & related services	19	25 475	11 972	2 853	286	25.5	3.1
541511	Custom computer programming services	7	D	D	D	b	D	D
541512	Computer systems design services	10	14 291	6 283	1 463	142	39.7	2.6
5416	Management, scientific, & technical consulting services	20	19 078	7 125	1 513	341	11.0	2.1
54161	Management consulting services	16	15 315	5 662	1 326	319	6.9	2.6
541613	Marketing consulting services	4	D	D	D	a	D	D
54169	Other scientific & technical consulting services	4	3 763	1 463	187	22	27.5	–
541690	Other scientific & technical consulting services	4	3 763	1 463	187	22	27.5	–
5418	Advertising & related services	12	D	D	D	f	D	D
54181	Advertising agencies	4	D	D	D	f	D	D
541810	Advertising agencies	4	D	D	D	f	D	D
54189	Other services related to advertising	5	D	D	D	e	D	D
541890	Other services related to advertising	5	D	D	D	e	D	D
5418909	All other advertising	1	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
541922	Commercial photography	2	D	D	D	a	D	D
	WASHINGTON TOWNSHIP BALANCE, MI *							
54	**Professional, scientific, & technical services**	**25**	**8 939**	**4 781**	**884**	**89**	**26.0**	**39.2**
541	Professional, scientific, & technical services	25	8 939	4 781	884	89	26.0	39.2
5413	Architectural, engineering, & related services	14	6 449	3 893	753	69	21.0	40.4
	WATERFORD TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**127**	**31 540**	**14 428**	**2 888**	**403**	**52.5**	**11.0**
541	Professional, scientific, & technical services	127	31 540	14 428	2 888	403	52.5	11.0
5411	Legal services	34	6 796	2 622	606	90	39.1	10.5
54111	Offices of lawyers	34	6 796	2 622	606	90	39.1	10.5
541110	Offices of lawyers	34	6 796	2 622	606	90	39.1	10.5
5411101	Offices of lawyers (except legal aid societies)	34	6 796	2 622	606	90	39.1	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	5 858	4 382	748	110	35.9	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	5 858	4 382	748	110	35.9	6.8
5413	Architectural, engineering, & related services	19	5 596	2 942	594	61	56.0	9.4
5415	Computer systems design & related services	18	3 882	1 584	331	42	65.7	18.6
54151	Computer systems design & related services	18	3 882	1 584	331	42	65.7	18.6
5416	Management, scientific, & technical consulting services	14	3 299	1 654	351	25	72.4	15.0
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	13	2 921	579	132	59	45.8	21.0
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	WAYLAND, MI							
54	**Professional, scientific, & technical services**	**3**	**373**	**92**	**33**	**13**	**75.6**	**24.4**
	WAYNE, MI							
54	**Professional, scientific, & technical services**	**16**	**6 562**	**2 554**	**559**	**67**	**28.8**	**1.4**
541	Professional, scientific, & technical services	16	6 562	2 554	559	67	28.8	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
5418	Advertising & related services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST BLOOMFIELD TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**252**	**108 493**	**34 971**	**7 734**	**795**	**40.2**	**8.6**
541	Professional, scientific, & technical services	252	108 493	34 971	7 734	795	40.2	8.6
5411	Legal services	55	13 568	6 620	1 857	122	53.7	8.7
54111	Offices of lawyers	55	13 568	6 620	1 857	122	53.7	8.7
541110	Offices of lawyers	55	13 568	6 620	1 857	122	53.7	8.7
5411101	Offices of lawyers (except legal aid societies)	55	13 568	6 620	1 857	122	53.7	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	45	26 090	7 440	1 508	219	15.8	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	45	26 090	7 440	1 508	219	15.8	.7
541211	Offices of certified public accountants	24	D	D	D	b	D	D
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	40	12 695	4 782	985	102	79.5	15.9
54133	Engineering services	30	9 665	3 708	754	79	75.7	19.7
541330	Engineering services	30	9 665	3 708	754	79	75.7	19.7
5414	Specialized design services	14	3 437	691	164	23	78.8	13.2
5415	Computer systems design & related services	24	13 715	4 669	1 008	83	30.9	.9
54151	Computer systems design & related services	24	13 715	4 669	1 008	83	30.9	.9
541512	Computer systems design services	4	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	45	16 211	6 178	1 299	164	64.8	5.5
54161	Management consulting services	36	12 543	4 932	1 114	151	56.5	6.3
541613	Marketing consulting services	11	7 294	2 338	628	26	50.3	–
5418	Advertising & related services	17	16 537	2 554	556	55	18.7	–
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	6 240	2 037	357	27	25.5	71.2
	WESTLAND, MI							
54	**Professional, scientific, & technical services**	**69**	**41 465**	**16 598**	**3 776**	**415**	**21.8**	**1.6**
541	Professional, scientific, & technical services	69	41 465	16 598	3 776	415	21.8	1.6
5411	Legal services	15	4 403	2 108	351	51	35.9	3.4
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 556	615	148	33	50.4	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 556	615	148	33	50.4	5.3
5413	Architectural, engineering, & related services	12	22 522	8 174	1 838	178	11.4	–
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	8	7 583	3 705	1 047	60	37.1	.7
54161	Management consulting services	5	4 222	2 146	679	16	6.0	1.3
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	WHITEHALL, MI							
54	**Professional, scientific, & technical services**	**9**	**1 459**	**554**	**122**	**30**	**56.5**	**–**
541	Professional, scientific, & technical services	9	1 459	554	122	30	56.5	–
	WHITE LAKE TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**29**	**5 941**	**3 188**	**718**	**82**	**44.5**	**3.3**
541	Professional, scientific, & technical services	29	5 941	3 188	718	82	44.5	3.3
5413	Architectural, engineering, & related services	10	2 054	1 282	353	29	32.8	–
	WILLIAMSTON, MI							
54	**Professional, scientific, & technical services**	**15**	**7 688**	**2 708**	**689**	**80**	**37.0**	**–**
541	Professional, scientific, & technical services	15	7 688	2 708	689	80	37.0	–
5413	Architectural, engineering, & related services	5	6 183	2 112	569	61	34.8	–
	WIXOM, MI							
54	**Professional, scientific, & technical services**	**27**	**27 559**	**9 451**	**2 216**	**237**	**39.0**	**4.5**
541	Professional, scientific, & technical services	27	27 559	9 451	2 216	237	39.0	4.5
5413	Architectural, engineering, & related services	11	16 320	3 641	708	94	50.6	–
54133	Engineering services	8	D	D	D	b	D	D
541330	Engineering services	8	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	4 599	2 116	467	72	15.0	25.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WOLVERINE LAKE, MI *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WOODHAVEN, MI							
54	**Professional, scientific, & technical services**	**12**	**1 585**	**631**	**117**	**26**	**83.7**	**–**
541	Professional, scientific, & technical services	12	1 585	631	117	26	83.7	–
	WYANDOTTE, MI							
54	**Professional, scientific, & technical services**	**43**	**9 944**	**4 045**	**1 051**	**161**	**38.2**	**4.3**
541	Professional, scientific, & technical services	43	9 944	4 045	1 051	161	38.2	4.3
5411	Legal services	15	3 194	1 286	315	52	57.9	.9
54111	Offices of lawyers	15	3 194	1 286	315	52	57.9	.9
541110	Offices of lawyers	15	3 194	1 286	315	52	57.9	.9
5411101	Offices of lawyers (except legal aid societies)	15	3 194	1 286	315	52	57.9	.9
5413	Architectural, engineering, & related services	9	2 949	1 596	419	47	25.9	.2
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	WYOMING, MI							
54	**Professional, scientific, & technical services**	**80**	**63 381**	**25 644**	**5 629**	**967**	**18.8**	**3.4**
541	Professional, scientific, & technical services	80	63 381	25 644	5 629	967	18.8	3.4
5411	Legal services	15	4 434	1 866	383	41	36.8	18.0
54111	Offices of lawyers	15	4 434	1 866	383	41	36.8	18.0
541110	Offices of lawyers	15	4 434	1 866	383	41	36.8	18.0
5411101	Offices of lawyers (except legal aid societies)	15	4 434	1 866	383	41	36.8	18.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	7 897	3 815	1 227	419	26.2	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	7 897	3 815	1 227	419	26.2	1.5
541213	Tax return preparation services	4	D	D	D	e	D	D
5413	Architectural, engineering, & related services	16	20 328	9 611	2 190	281	13.5	1.4
54138	Testing laboratories	5	D	D	D	c	D	D
541380	Testing laboratories	5	D	D	D	c	D	D
5414	Specialized design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	11	18 472	5 155	955	80	13.3	.8
54151	Computer systems design & related services	11	18 472	5 155	955	80	13.3	.8
541512	Computer systems design services	5	15 208	3 960	664	59	11.8	–
5415121	Computer systems integrators	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	3 357	1 707	241	27	74.0	–
	YPSILANTI, MI							
54	**Professional, scientific, & technical services**	**52**	**15 807**	**6 463**	**1 224**	**163**	**47.4**	**10.4**
541	Professional, scientific, & technical services	52	15 807	6 463	1 224	163	47.4	10.4
5411	Legal services	23	7 685	3 471	629	66	19.9	12.9
54111	Offices of lawyers	23	7 685	3 471	629	66	19.9	12.9
541110	Offices of lawyers	23	7 685	3 471	629	66	19.9	12.9
5411101	Offices of lawyers (except legal aid societies)	23	7 685	3 471	629	66	19.9	12.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	915	268	86	17	60.3	39.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	915	268	86	17	60.3	39.0
5413	Architectural, engineering, & related services	9	3 653	1 407	322	47	82.9	6.5
	YPSILANTI TOWNSHIP, MI							
54	**Professional, scientific, & technical services**	**25**	**3 279**	**1 197**	**286**	**57**	**50.0**	**2.4**
541	Professional, scientific, & technical services	25	3 279	1 197	286	57	50.0	2.4
	ZEELAND, MI							
54	**Professional, scientific, & technical services**	**12**	**6 147**	**2 734**	**655**	**81**	**16.1**	**–**
541	Professional, scientific, & technical services	12	6 147	2 734	655	81	16.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	2 683	1 639	420	44	D	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	2 683	1 639	420	44	D	–
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
	BALANCE OF ALCONA COUNTY, MI							
54	**Professional, scientific, & technical services**	**10**	**3 362**	**1 710**	**414**	**94**	**59.8**	**–**
541	Professional, scientific, & technical services	10	3 362	1 710	414	94	59.8	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BALANCE OF ALGER COUNTY, MI							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ALLEGAN COUNTY, MI							
54	**Professional, scientific, & technical services**	**39**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	39	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	BALANCE OF ALPENA COUNTY, MI							
54	**Professional, scientific, & technical services**	**8**	**1 228**	**356**	**54**	**13**	**53.3**	**4.0**
541	Professional, scientific, & technical services	8	1 228	356	54	13	53.3	4.0
	BALANCE OF ANTRIM COUNTY, MI							
54	**Professional, scientific, & technical services**	**31**	**11 154**	**5 939**	**904**	**589**	**31.3**	**55.9**
541	Professional, scientific, & technical services	31	11 154	5 939	904	589	31.3	55.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	f	D	D
5413	Architectural, engineering, & related services	9	1 717	623	122	25	79.7	3.2
	BALANCE OF ARENAC COUNTY, MI							
54	**Professional, scientific, & technical services**	**20**	**4 408**	**1 494**	**292**	**54**	**67.1**	**17.2**
541	Professional, scientific, & technical services	20	4 408	1 494	292	54	67.1	17.2
	BALANCE OF BARAGA COUNTY, MI							
54	**Professional, scientific, & technical services**	**3**	**106**	**34**	**8**	**5**	**D**	**–**
	BALANCE OF BARRY COUNTY, MI							
54	**Professional, scientific, & technical services**	**25**	**8 775**	**3 510**	**797**	**105**	**18.8**	**16.5**
541	Professional, scientific, & technical services	25	8 775	3 510	797	105	18.8	16.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5415	Computer systems design & related services	6	5 965	2 293	558	55	5.9	19.0
54151	Computer systems design & related services	6	5 965	2 293	558	55	5.9	19.0
	BALANCE OF BAY COUNTY, MI							
54	**Professional, scientific, & technical services**	**25**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 933	1 409	348	42	6.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 933	1 409	348	42	6.4	–
5413	Architectural, engineering, & related services	7	1 380	572	141	21	74.9	–
	BALANCE OF BENZIE COUNTY, MI							
54	**Professional, scientific, & technical services**	**19**	**2 564**	**925**	**205**	**49**	**45.0**	**17.7**
541	Professional, scientific, & technical services	19	2 564	925	205	49	45.0	17.7
	BALANCE OF BERRIEN COUNTY, MI							
54	**Professional, scientific, & technical services**	**80**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	80	D	D	D	c	D	D
5411	Legal services	16	2 902	713	167	35	39.0	25.6
54111	Offices of lawyers	16	2 902	713	167	35	39.0	25.6
541110	Offices of lawyers	16	2 902	713	167	35	39.0	25.6
5411101	Offices of lawyers (except legal aid societies)	16	2 902	713	167	35	39.0	25.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54182	Public relations agencies	1	D	D	D	a	D	D
541820	Public relations agencies	1	D	D	D	a	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
	BALANCE OF BRANCH COUNTY, MI							
54	**Professional, scientific, & technical services**	**12**	**2 369**	**728**	**169**	**38**	**58.6**	**–**
541	Professional, scientific, & technical services	12	2 369	728	169	38	58.6	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CALHOUN COUNTY, MI							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
	BALANCE OF CASS COUNTY, MI							
54	**Professional, scientific, & technical services**	**40**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	40	D	D	D	c	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	BALANCE OF CHARLEVOIX COUNTY, MI							
54	**Professional, scientific, & technical services**	**9**	**2 534**	**1 318**	**273**	**58**	**12.7**	**22.1**
541	Professional, scientific, & technical services	9	2 534	1 318	273	58	12.7	22.1
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
	BALANCE OF CHEBOYGAN COUNTY, MI							
54	**Professional, scientific, & technical services**	**11**	**1 583**	**337**	**61**	**18**	**74.3**	**6.0**
541	Professional, scientific, & technical services	11	1 583	337	61	18	74.3	6.0
	BALANCE OF CHIPPEWA COUNTY, MI							
54	**Professional, scientific, & technical services**	**9**	**1 574**	**506**	**107**	**21**	**40.7**	**–**
541	Professional, scientific, & technical services	9	1 574	506	107	21	40.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
	BALANCE OF CLARE COUNTY, MI							
54	**Professional, scientific, & technical services**	**15**	**1 720**	**394**	**90**	**41**	**76.9**	**1.5**
541	Professional, scientific, & technical services	15	1 720	394	90	41	76.9	1.5
	BALANCE OF CLINTON COUNTY, MI							
54	**Professional, scientific, & technical services**	**38**	**13 411**	**4 815**	**1 236**	**175**	**33.2**	**13.9**
541	Professional, scientific, & technical services	38	13 411	4 815	1 236	175	33.2	13.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	BALANCE OF CRAWFORD COUNTY, MI							
54	**Professional, scientific, & technical services**	**16**	**2 890**	**1 060**	**253**	**52**	**45.9**	**41.2**
541	Professional, scientific, & technical services	16	2 890	1 060	253	52	45.9	41.2
	BALANCE OF DELTA COUNTY, MI							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	BALANCE OF DICKINSON COUNTY, MI							
54	**Professional, scientific, & technical services**	**5**	**901**	**232**	**54**	**6**	**14.5**	**63.7**
541	Professional, scientific, & technical services	5	901	232	54	6	14.5	63.7
	BALANCE OF EATON COUNTY, MI							
54	**Professional, scientific, & technical services**	**19**	**4 944**	**2 325**	**394**	**68**	**40.6**	**–**
541	Professional, scientific, & technical services	19	4 944	2 325	394	68	40.6	–
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	BALANCE OF EMMET COUNTY, MI							
54	**Professional, scientific, & technical services**	**30**	**6 442**	**2 228**	**475**	**88**	**71.1**	**8.5**
541	Professional, scientific, & technical services	30	6 442	2 228	475	88	71.1	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 452	782	184	24	27.1	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 452	782	184	24	27.1	2.6
5414	Specialized design services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF GENESEE COUNTY, MI							
54	**Professional, scientific, & technical services**	**36**	**5 916**	**1 808**	**383**	**89**	**70.5**	**21.7**
541	Professional, scientific, & technical services	36	5 916	1 808	383	89	70.5	21.7
	BALANCE OF GLADWIN COUNTY, MI							
54	**Professional, scientific, & technical services**	**13**	**1 352**	**342**	**83**	**27**	**57.5**	**–**
541	Professional, scientific, & technical services	13	1 352	342	83	27	57.5	–
	BALANCE OF GOGEBIC COUNTY, MI							
54	**Professional, scientific, & technical services**	**4**	**332**	**216**	**50**	**11**	**100.0**	**–**
	BALANCE OF GRAND TRAVERSE COUNTY, MI							
54	**Professional, scientific, & technical services**	**47**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	47	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	922	329	74	22	96.4	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	922	329	74	22	96.4	3.6
5413	Architectural, engineering, & related services	12	2 614	1 000	211	34	75.5	–
	BALANCE OF GRATIOT COUNTY, MI							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
	BALANCE OF HILLSDALE COUNTY, MI							
54	**Professional, scientific, & technical services**	**20**	**2 523**	**1 109**	**248**	**46**	**66.1**	**14.0**
541	Professional, scientific, & technical services	20	2 523	1 109	248	46	66.1	14.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	BALANCE OF HOUGHTON COUNTY, MI							
54	**Professional, scientific, & technical services**	**21**	**6 667**	**3 210**	**905**	**103**	**53.3**	**17.9**
541	Professional, scientific, & technical services	21	6 667	3 210	905	103	53.3	17.9
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	BALANCE OF HURON COUNTY, MI							
54	**Professional, scientific, & technical services**	**21**	**3 934**	**1 780**	**345**	**80**	**30.0**	**1.6**
541	Professional, scientific, & technical services	21	3 934	1 780	345	80	30.0	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
	BALANCE OF INGHAM COUNTY, MI							
54	**Professional, scientific, & technical services**	**113**	**115 104**	**46 673**	**9 701**	**1 093**	**39.7**	**1.0**
541	Professional, scientific, & technical services	113	115 104	46 673	9 701	1 093	39.7	1.0
5411	Legal services	31	D	D	D	c	D	D
54111	Offices of lawyers	30	D	D	D	b	D	D
541110	Offices of lawyers	30	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	c	D	D
541211	Offices of certified public accountants	9	D	D	D	c	D	D
5413	Architectural, engineering, & related services	21	D	D	D	e	D	D
54133	Engineering services	11	D	D	D	e	D	D
541330	Engineering services	11	D	D	D	e	D	D
5415	Computer systems design & related services	11	D	D	D	c	D	D
54151	Computer systems design & related services	11	D	D	D	c	D	D
541512	Computer systems design services	5	D	D	D	b	D	D
541519	Other computer related services	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	18	D	D	D	c	D	D
54161	Management consulting services	12	D	D	D	b	D	D
	BALANCE OF IONIA COUNTY, MI							
54	**Professional, scientific, & technical services**	**31**	**7 599**	**3 069**	**687**	**118**	**41.0**	**27.1**
541	Professional, scientific, & technical services	31	7 599	3 069	687	118	41.0	27.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF IOSCO COUNTY, MI							
54	**Professional, scientific, & technical services**	**14**	**1 330**	**577**	**132**	**39**	**90.5**	**9.5**
541	Professional, scientific, & technical services	14	1 330	577	132	39	90.5	9.5
	BALANCE OF IRON COUNTY, MI							
54	**Professional, scientific, & technical services**	**30**	**6 623**	**2 670**	**483**	**105**	**65.8**	**4.2**
541	Professional, scientific, & technical services	30	6 623	2 670	483	105	65.8	4.2
5411	Legal services	16	3 611	1 488	213	42	60.6	3.0
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	921	306	81	25	85.2	14.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	921	306	81	25	85.2	14.8
	BALANCE OF ISABELLA COUNTY, MI							
54	**Professional, scientific, & technical services**	**20**	**14 277**	**3 181**	**523**	**73**	**18.4**	**63.8**
541	Professional, scientific, & technical services	20	14 277	3 181	523	73	18.4	63.8
5413	Architectural, engineering, & related services	8	11 541	2 150	326	44	15.1	78.3
54133	Engineering services	4	D	D	D	a	D	D
541330	Engineering services	4	D	D	D	a	D	D
	BALANCE OF JACKSON COUNTY, MI							
54	**Professional, scientific, & technical services**	**41**	**8 823**	**3 819**	**563**	**106**	**49.9**	**4.3**
541	Professional, scientific, & technical services	41	8 823	3 819	563	106	49.9	4.3
5413	Architectural, engineering, & related services	16	D	D	D	b	D	D
	BALANCE OF KALAMAZOO COUNTY, MI							
54	**Professional, scientific, & technical services**	**67**	**16 688**	**6 230**	**1 449**	**201**	**65.6**	**2.1**
541	Professional, scientific, & technical services	67	16 688	6 230	1 449	201	65.6	2.1
5411	Legal services	11	2 910	1 128	364	34	17.7	2.5
54111	Offices of lawyers	11	2 910	1 128	364	34	17.7	2.5
541110	Offices of lawyers	11	2 910	1 128	364	34	17.7	2.5
5411101	Offices of lawyers (except legal aid societies)	11	2 910	1 128	364	34	17.7	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 271	470	101	28	88.0	12.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 271	470	101	28	88.0	12.0
5413	Architectural, engineering, & related services	14	4 023	1 569	298	48	74.6	–
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	b	D	D
	BALANCE OF KALKASKA COUNTY, MI							
54	**Professional, scientific, & technical services**	**13**	**3 475**	**1 319**	**395**	**42**	**18.5**	**42.0**
541	Professional, scientific, & technical services	13	3 475	1 319	395	42	18.5	42.0
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BALANCE OF KENT COUNTY, MI							
54	**Professional, scientific, & technical services**	**103**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	103	D	D	D	f	D	D
5411	Legal services	8	D	D	D	b	D	D
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 919	1 975	429	70	28.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 919	1 975	429	70	28.7	–
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	D	D	D	e	D	D
54133	Engineering services	17	18 668	9 536	2 315	227	18.3	77.3
541330	Engineering services	17	18 668	9 536	2 315	227	18.3	77.3
5414	Specialized design services	12	3 291	681	109	22	46.6	1.9
54143	Graphic design services	8	3 088	626	103	18	43.1	2.1
541430	Graphic design services	8	3 088	626	103	18	43.1	2.1
5414301	Graphic design services (except commercial art & medical artists)	8	3 088	626	103	18	43.1	2.1
5415	Computer systems design & related services	10	D	D	D	b	D	D
54151	Computer systems design & related services	10	D	D	D	b	D	D
541512	Computer systems design services	5	5 078	2 482	577	52	25.7	.7
5418	Advertising & related services	8	D	D	D	b	D	D
	BALANCE OF LAKE COUNTY, MI							
54	**Professional, scientific, & technical services**	**6**	**724**	**194**	**51**	**15**	**42.8**	**4.3**

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LAPEER COUNTY, MI							
54	**Professional, scientific, & technical services**	**56**	**16 605**	**5 556**	**1 225**	**255**	**35.3**	**3.3**
541	Professional, scientific, & technical services	56	16 605	5 556	1 225	255	35.3	3.3
5413	Architectural, engineering, & related services	19	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	2	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	b	D	D
	BALANCE OF LEELANAU COUNTY, MI							
54	**Professional, scientific, & technical services**	**32**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	32	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	5 950	2 522	599	50	74.6	–
	BALANCE OF LENAWEE COUNTY, MI							
54	**Professional, scientific, & technical services**	**27**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 002	414	120	26	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 002	414	120	26	100.0	–
	BALANCE OF LIVINGSTON COUNTY, MI							
54	**Professional, scientific, & technical services**	**65**	**12 606**	**5 704**	**1 296**	**233**	**56.2**	**13.4**
541	Professional, scientific, & technical services	65	12 606	5 704	1 296	233	56.2	13.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	D	D	D	b	D	D
	BALANCE OF LUCE COUNTY, MI							
54	**Professional, scientific, & technical services**	**7**	**665**	**241**	**53**	**16**	**80.9**	**7.1**
	BALANCE OF MACKINAC COUNTY, MI							
54	**Professional, scientific, & technical services**	**11**	**7 385**	**3 928**	**791**	**70**	**8.9**	**1.7**
541	Professional, scientific, & technical services	11	7 385	3 928	791	70	8.9	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
	BALANCE OF MACOMB COUNTY, MI							
54	**Professional, scientific, & technical services**	**14**	**2 911**	**1 131**	**191**	**28**	**68.9**	**18.1**
541	Professional, scientific, & technical services	14	2 911	1 131	191	28	68.9	18.1
5413	Architectural, engineering, & related services	5	1 522	646	120	16	82.7	–
	BALANCE OF MANISTEE COUNTY, MI							
54	**Professional, scientific, & technical services**	**6**	**682**	**250**	**47**	**9**	**76.8**	**20.1**
	BALANCE OF MARQUETTE COUNTY, MI							
54	**Professional, scientific, & technical services**	**17**	**1 713**	**556**	**138**	**37**	**58.1**	**35.3**
541	Professional, scientific, & technical services	17	1 713	556	138	37	58.1	35.3
	BALANCE OF MASON COUNTY, MI							
54	**Professional, scientific, & technical services**	**25**	**4 267**	**1 710**	**349**	**63**	**39.1**	**2.9**
541	Professional, scientific, & technical services	25	4 267	1 710	349	63	39.1	2.9
	BALANCE OF MECOSTA COUNTY, MI							
54	**Professional, scientific, & technical services**	**13**	**1 705**	**765**	**139**	**33**	**70.7**	**18.7**
541	Professional, scientific, & technical services	13	1 705	765	139	33	70.7	18.7
	BALANCE OF MENOMINEE COUNTY, MI							
54	**Professional, scientific, & technical services**	**6**	**1 354**	**516**	**106**	**26**	**98.3**	**1.7**
541	Professional, scientific, & technical services	6	1 354	516	106	26	98.3	1.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MIDLAND COUNTY, MI							
54	**Professional, scientific, & technical services**	**34**	**9 886**	**3 530**	**658**	**94**	**40.8**	**.2**
541	Professional, scientific, & technical services	34	9 886	3 530	658	94	40.8	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 887	994	210	37	52.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 887	994	210	37	52.7	–
5413	Architectural, engineering, & related services	9	2 743	986	60	12	28.9	–
5416	Management, scientific, & technical consulting services	7	2 952	961	222	22	21.2	–
54161	Management consulting services	6	D	D	D	b	D	D
	BALANCE OF MISSAUKEE COUNTY, MI							
54	**Professional, scientific, & technical services**	**9**	**2 356**	**795**	**171**	**32**	**79.8**	**–**
541	Professional, scientific, & technical services	9	2 356	795	171	32	79.8	–
5413	Architectural, engineering, & related services	3	1 413	393	74	15	D	–
	BALANCE OF MONROE COUNTY, MI							
54	**Professional, scientific, & technical services**	**23**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	23	D	D	D	c	D	D
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
	BALANCE OF MONTCALM COUNTY, MI							
54	**Professional, scientific, & technical services**	**17**	**2 149**	**506**	**130**	**37**	**80.5**	**4.3**
541	Professional, scientific, & technical services	17	2 149	506	130	37	80.5	4.3
	BALANCE OF MONTMORENCY COUNTY, MI							
54	**Professional, scientific, & technical services**	**12**	**1 593**	**693**	**116**	**25**	**74.7**	**4.8**
541	Professional, scientific, & technical services	12	1 593	693	116	25	74.7	4.8
	BALANCE OF MUSKEGON COUNTY, MI							
54	**Professional, scientific, & technical services**	**33**	**5 068**	**2 512**	**637**	**101**	**47.8**	**15.6**
541	Professional, scientific, & technical services	33	5 068	2 512	637	101	47.8	15.6
	BALANCE OF NEWAYGO COUNTY, MI							
54	**Professional, scientific, & technical services**	**17**	**2 679**	**881**	**170**	**42**	**53.6**	**22.4**
541	Professional, scientific, & technical services	17	2 679	881	170	42	53.6	22.4
	BALANCE OF OAKLAND COUNTY, MI							
54	**Professional, scientific, & technical services**	**290**	**211 096**	**97 206**	**20 181**	**1 803**	**29.1**	**3.8**
541	Professional, scientific, & technical services	290	211 096	97 206	20 181	1 803	29.1	3.8
5411	Legal services	118	D	D	D	f	D	D
54111	Offices of lawyers	117	D	D	D	f	D	D
541110	Offices of lawyers	117	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	117	D	D	D	f	D	D
54119	Other legal services	1	D	D	D	a	D	D
541199	All other legal services	1	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	55	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	55	D	D	D	e	D	D
541211	Offices of certified public accountants	43	D	D	D	e	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	D	D	D	e	D	D
54133	Engineering services	24	D	D	D	e	D	D
541330	Engineering services	24	D	D	D	e	D	D
5414	Specialized design services	7	1 764	474	74	20	42.2	–
5415	Computer systems design & related services	35	D	D	D	c	D	D
54151	Computer systems design & related services	35	D	D	D	c	D	D
541511	Custom computer programming services	13	D	D	D	b	D	D
541512	Computer systems design services	16	10 877	4 428	671	84	40.6	20.6
5415122	Computer systems consultants (except systems integrators)	14	D	D	D	b	D	D
541519	Other computer related services	5	3 887	2 124	511	41	54.0	3.3
5416	Management, scientific, & technical consulting services	36	D	D	D	c	D	D
54161	Management consulting services	33	D	D	D	c	D	D
541611	Administrative management & general management consulting service	16	D	D	D	b	D	D
541612	Human resources & executive search consulting services	9	4 415	1 947	347	48	44.1	.4
5418	Advertising & related services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF OCEANA COUNTY, MI							
54	**Professional, scientific, & technical services**	**21**	**5 580**	**1 686**	**404**	**96**	**67.0**	**8.4**
541	Professional, scientific, & technical services	21	5 580	1 686	404	96	67.0	8.4
5413	Architectural, engineering, & related services	4	1 607	322	85	20	100.0	–
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	BALANCE OF OGEMAW COUNTY, MI							
54	**Professional, scientific, & technical services**	**24**	**7 423**	**2 122**	**446**	**78**	**64.1**	**2.2**
541	Professional, scientific, & technical services	24	7 423	2 122	446	78	64.1	2.2
5411	Legal services	8	4 471	896	165	31	78.3	–
54111	Offices of lawyers	6	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 182	432	129	23	56.6	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 182	432	129	23	56.6	2.7
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	BALANCE OF ONTONAGON COUNTY, MI							
54	**Professional, scientific, & technical services**	**9**	**805**	**351**	**52**	**15**	**69.6**	**9.3**
	BALANCE OF OSCEOLA COUNTY, MI							
54	**Professional, scientific, & technical services**	**20**	**3 940**	**1 781**	**286**	**58**	**52.4**	**5.6**
541	Professional, scientific, & technical services	20	3 940	1 781	286	58	52.4	5.6
	BALANCE OF OSCODA COUNTY, MI							
54	**Professional, scientific, & technical services**	**6**	**777**	**268**	**83**	**27**	**60.5**	**–**
	BALANCE OF OTSEGO COUNTY, MI							
54	**Professional, scientific, & technical services**	**4**	**192**	**58**	**6**	**4**	**96.4**	**3.6**
	BALANCE OF OTTAWA COUNTY, MI							
54	**Professional, scientific, & technical services**	**51**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	51	D	D	D	c	D	D
5413	Architectural, engineering, & related services	13	D	D	D	a	D	D
5414	Specialized design services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	2	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	b	D	D
	BALANCE OF PRESQUE ISLE COUNTY, MI							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
	BALANCE OF ROSCOMMON COUNTY, MI							
54	**Professional, scientific, & technical services**	**28**	**3 808**	**1 460**	**330**	**61**	**64.5**	**14.9**
541	Professional, scientific, & technical services	28	3 808	1 460	330	61	64.5	14.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	922	345	79	17	99.0	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	922	345	79	17	99.0	.5
	BALANCE OF SAGINAW COUNTY, MI							
54	**Professional, scientific, & technical services**	**40**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	40	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	D	D	D	c	D	D
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5418	Advertising & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ST. CLAIR COUNTY, MI							
54	**Professional, scientific, & technical services**	**61**	**13 538**	**4 768**	**1 100**	**257**	**60.9**	**8.3**
541	Professional, scientific, & technical services	61	13 538	4 768	1 100	257	60.9	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 345	962	300	119	33.2	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 345	962	300	119	33.2	.6
541213	Tax return preparation services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	2 816	1 117	197	41	78.8	5.4
5418	Advertising & related services	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	BALANCE OF ST. JOSEPH COUNTY, MI							
54	**Professional, scientific, & technical services**	**17**	**3 937**	**1 659**	**438**	**103**	**16.0**	**27.3**
541	Professional, scientific, & technical services	17	3 937	1 659	438	103	16.0	27.3
	BALANCE OF SANILAC COUNTY, MI							
54	**Professional, scientific, & technical services**	**42**	**9 683**	**2 299**	**527**	**164**	**61.0**	**16.6**
541	Professional, scientific, & technical services	42	9 683	2 299	527	164	61.0	16.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 857	697	186	56	54.1	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 857	697	186	56	54.1	8.0
5413	Architectural, engineering, & related services	8	2 662	793	151	28	89.8	10.2
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	BALANCE OF SCHOOLCRAFT COUNTY, MI							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SHIAWASSEE COUNTY, MI							
54	**Professional, scientific, & technical services**	**18**	**9 109**	**4 297**	**1 506**	**112**	**48.2**	**6.9**
541	Professional, scientific, & technical services	18	9 109	4 297	1 506	112	48.2	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BALANCE OF TUSCOLA COUNTY, MI							
54	**Professional, scientific, & technical services**	**22**	**3 435**	**781**	**164**	**44**	**88.8**	**9.8**
541	Professional, scientific, & technical services	22	3 435	781	164	44	88.8	9.8
	BALANCE OF VAN BUREN COUNTY, MI							
54	**Professional, scientific, & technical services**	**37**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	37	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
	BALANCE OF WASHTENAW COUNTY, MI							
54	**Professional, scientific, & technical services**	**137**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	137	D	D	D	e	D	D
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 280	684	209	23	61.1	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 280	684	209	23	61.1	4.5
5413	Architectural, engineering, & related services	39	D	D	D	c	D	D
54138	Testing laboratories	3	D	D	D	b	D	D
541380	Testing laboratories	3	D	D	D	b	D	D
5415	Computer systems design & related services	25	4 695	1 826	286	40	53.7	9.4
54151	Computer systems design & related services	25	4 695	1 826	286	40	53.7	9.4
5416	Management, scientific, & technical consulting services	37	D	D	D	b	D	D
54161	Management consulting services	27	D	D	D	b	D	D
541611	Administrative management & general management consulting service	18	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF WEXFORD COUNTY, MI							
54	**Professional, scientific, & technical services**	**11**	**6 940**	**3 108**	**720**	**100**	**5.4**	**.5**
541	Professional, scientific, & technical services	11	6 940	3 108	720	100	5.4	.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MICHIGAN

Clare is in Clare and Isabella Counties.

Commerce township balance. The term "balance" after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Commerce township balance contains all of Commerce township except the incorporated place of Wolverine Lake.

Eastpointe name was changed from East Detroit in July 1992.

Grosse Pointe Shores is in Macomb and Wayne Counties.

Holland is in Allegan and Ottawa Counties.

Lake Orion. See "Orion township balance."

Lansing is in Eaton and Ingham Counties.

Midland is in Bay and Midland Counties.

Milan is in Monroe and Washtenaw Counties.

Niles is in Berrien and Cass Counties.

Northville is in Oakland and Wayne Counties.

Orion township balance. The term "balance" after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Orion township balance contains all of Orion township except the incorporated place of Lake Orion.

Oxford. See "Oxford township balance."

Oxford township balance. The term "balance" after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Oxford township balance contains all of Oxford township except the incorporated place of Oxford.

Romeo. See "Washington township balance."

South Haven is in Allegan and Van Buren Counties.

Traverse City is in Grand Traverse and Leelanau Counties.

Washington township balance. The term "balance" after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Washington township balance contains all of Washington township except the incorporated place of Romeo.

Wolverine Lake. See "Commerce township balance."

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

MICHIGAN

Ann Arbor, MI PMSA

- Lenawee County, MI
- Livingston County, MI
- Washtenaw County, MI

Benton Harbor, MI MSA

- Berrien County, MI

Detroit, MI PMSA

- Lapeer County, MI
- Macomb County, MI
- Monroe County, MI
- Oakland County, MI
- St. Clair County, MI
- Wayne County, MI

Detroit—Ann Arbor—Flint, MI CMSA

Ann Arbor, MI PMSA

- Lenawee County, MI
- Livingston County, MI
- Washtenaw County, MI

Detroit, MI PMSA

- Lapeer County, MI
- Macomb County, MI
- Monroe County, MI
- Oakland County, MI
- St. Clair County, MI
- Wayne County, MI

Detroit—Ann Arbor—Flint, MI CMSA—Con.

Flint, MI PMSA

- Genesee County, MI

Flint, MI PMSA

- Genesee County, MI

Grand Rapids—Muskegon—Holland, MI MSA

- Allegan County, MI
- Kent County, MI
- Muskegon County, MI
- Ottawa County, MI

Jackson, MI MSA

- Jackson County, MI

Kalamazoo—Battle Creek, MI MSA

- Calhoun County, MI
- Kalamazoo County, MI
- Van Buren County, MI

Lansing—East Lansing, MI MSA

- Clinton County, MI
- Eaton County, MI
- Ingham County, MI

Saginaw—Bay City—Midland, MI MSA

- Bay County, MI
- Midland County, MI
- Saginaw County, MI

U.S. Census Bureau, 1997 Economic Cenus

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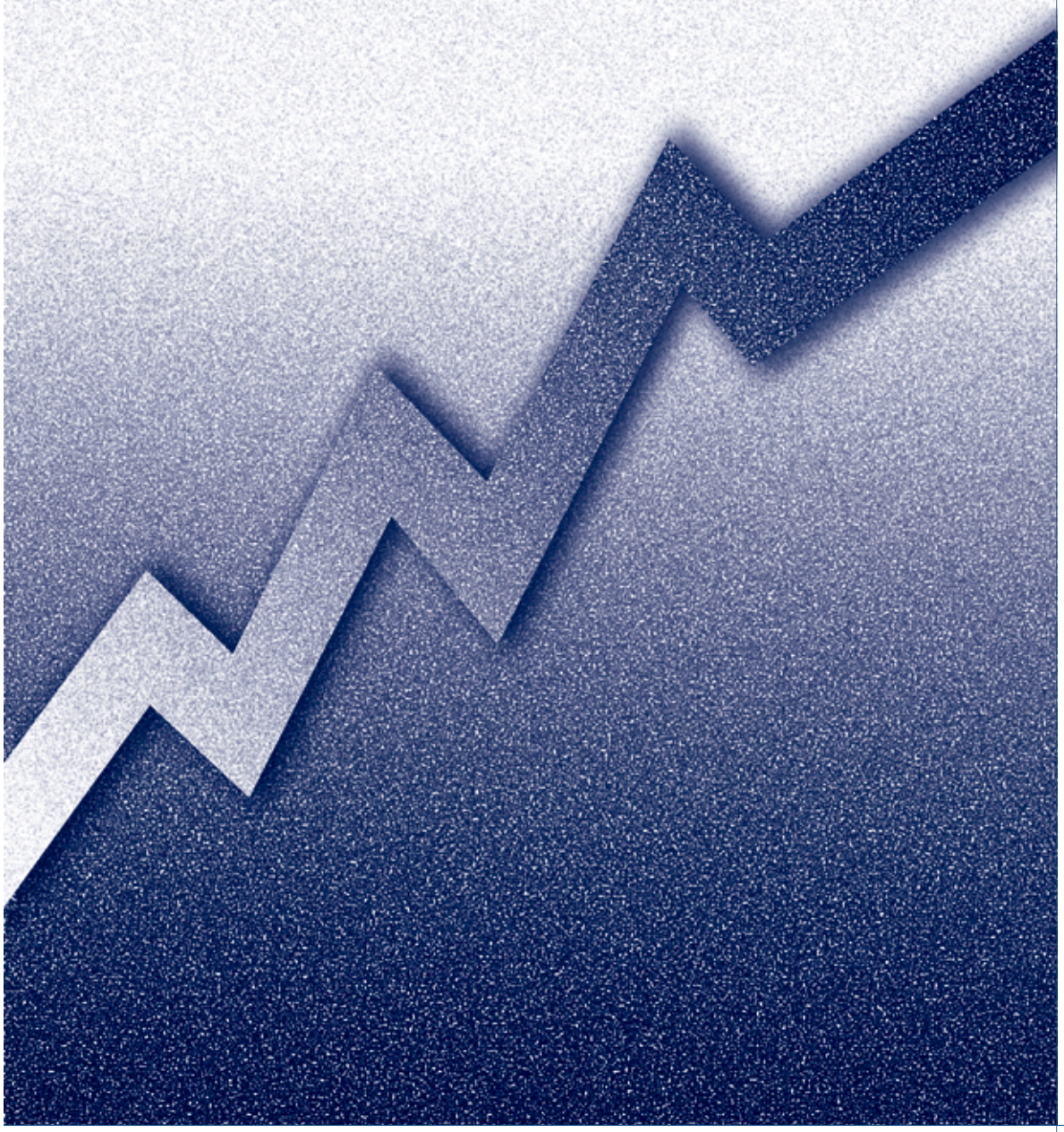
Geographic Area Series



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Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MINNESOTA							
54	**Professional, scientific, & technical services**	**12 391**	**10 447 897**	**4 091 335**	**915 885**	**96 677**	**20.6**	**4.8**
541	Professional, scientific, & technical services	12 391	10 447 897	4 091 335	915 885	96 677	20.6	4.8
5411	Legal services	2 580	1 987 099	871 942	183 286	18 445	14.6	2.7
54111	Offices of lawyers	2 343	1 832 637	812 210	169 993	16 352	15.2	2.5
541110	Offices of lawyers	2 343	1 832 637	812 210	169 993	16 352	15.2	2.5
5411101	Offices of lawyers (except legal aid societies)	2 343	1 832 637	812 210	169 993	16 352	15.2	2.5
54119	Other legal services	237	154 462	59 732	13 293	2 093	7.4	5.7
541191	Title abstract & settlement offices	212	141 797	54 782	12 156	1 915	7.7	5.8
541199	All other legal services	25	12 665	4 950	1 137	178	4.8	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 714	1 004 369	399 496	96 694	13 690	16.5	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 714	1 004 369	399 496	96 694	13 690	16.5	2.9
541211	Offices of certified public accountants	853	730 871	294 936	68 945	7 600	14.4	2.0
541213	Tax return preparation services	317	42 030	14 405	4 760	2 224	42.6	3.9
541214	Payroll services	40	155 336	59 246	15 280	2 408	1.9	2.0
541219	Other accounting services	504	76 132	30 909	7 709	1 458	51.7	12.3
5413	Architectural, engineering, & related services	1 631	1 449 778	650 174	142 272	15 041	25.9	3.5
54131	Architectural services	378	377 127	165 869	35 043	3 701	26.5	.6
541310	Architectural services	378	377 127	165 869	35 043	3 701	26.5	.6
54133	Engineering services	956	946 003	430 079	94 805	9 469	25.5	4.7
541330	Engineering services	956	946 003	430 079	94 805	9 469	25.5	4.7
54134	Drafting services	37	7 117	3 368	675	119	37.9	3.0
541340	Drafting services	37	7 117	3 368	675	119	37.9	3.0
54135	Building inspection services	61	13 979	5 297	1 230	232	54.5	4.2
541350	Building inspection services	61	13 979	5 297	1 230	232	54.5	4.2
54136	Geophysical surveying & mapping services	4	708	163	30	19	91.2	–
541360	Geophysical surveying & mapping services	4	708	163	30	19	91.2	–
54137	Surveying & mapping (except geophysical) services	106	31 590	16 177	3 296	507	30.7	2.1
541370	Surveying & mapping (except geophysical) services	106	31 590	16 177	3 296	507	30.7	2.1
54138	Testing laboratories	89	73 254	29 221	7 193	994	19.6	4.2
541380	Testing laboratories	89	73 254	29 221	7 193	994	19.6	4.2
5414	Specialized design services	679	345 200	108 125	23 646	2 829	28.2	1.9
54141	Interior design services	178	82 482	16 618	3 267	562	37.0	2.5
541410	Interior design services	178	82 482	16 618	3 267	562	37.0	2.5
54142	Industrial design services	34	24 855	8 998	1 972	237	16.7	.9
541420	Industrial design services	34	24 855	8 998	1 972	237	16.7	.9
54143	Graphic design services	463	236 761	81 865	18 340	2 020	26.3	1.8
541430	Graphic design services	463	236 761	81 865	18 340	2 020	26.3	1.8
5414301	Graphic design services (except commercial art & medical artists)	398	218 696	75 501	16 964	1 846	25.8	1.6
5414302	Commercial art	64	D	D	D	c	D	D
5414303	Medical artists	1	D	D	D	a	D	D
54149	Other specialized design services	4	1 102	644	67	10	27.4	–
541490	Other specialized design services	4	1 102	644	67	10	27.4	–
5415	Computer systems design & related services	2 308	2 511 321	983 155	228 967	19 384	13.7	6.6
54151	Computer systems design & related services	2 308	2 511 321	983 155	228 967	19 384	13.7	6.6
541511	Custom computer programming services	1 030	848 315	417 001	94 693	7 846	14.5	8.1
541512	Computer systems design services	943	1 327 222	478 836	109 177	9 422	14.3	6.5
5415121	Computer systems integrators	225	898 359	281 977	67 897	5 544	5.8	6.8
5415122	Computer systems consultants (except systems integrators)	718	428 863	196 859	41 280	3 878	32.0	6.0
541513	Computer facilities management services	19	D	D	D	g	D	D
541519	Other computer related services	316	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	1 840	1 471 892	521 110	114 642	10 553	39.9	6.1
54161	Management consulting services	1 493	1 322 845	466 691	101 628	9 091	40.5	6.3
541611	Administrative management & general management consulting service	602	522 232	225 651	50 529	4 023	14.2	9.1
541612	Human resources & executive search consulting services	374	226 652	103 075	22 954	2 064	27.1	11.2
5416121	Actuarial consulting	16	16 818	6 537	1 420	124	10.5	.2
5416122	Executive placement services	177	82 577	42 791	9 358	772	35.8	6.8
5416123	Human resources & personnel management consulting	181	127 257	53 747	12 176	1 168	23.8	15.5
541613	Marketing consulting services	358	452 061	96 813	18 403	2 125	84.2	1.7
541614	Process, physical distribution, & logistics consulting services	75	59 152	21 823	5 188	476	18.6	.4
541618	Other management consulting services	84	62 748	19 329	4 554	403	14.0	4.1
54162	Environmental consulting services	98	84 590	27 792	7 708	776	22.8	3.4
541620	Environmental consulting services	98	84 590	27 792	7 708	776	22.8	3.4
54169	Other scientific & technical consulting services	249	64 457	26 627	5 306	686	49.3	5.4
541690	Other scientific & technical consulting services	249	64 457	26 627	5 306	686	49.3	5.4
5417	Scientific research & development services	121	98 008	41 521	9 530	933	16.1	36.4
54171	R&D in the physical, engineering, & life sciences	101	88 125	38 789	9 011	853	10.4	37.6
541710	R&D in the physical, engineering, & life sciences	101	88 125	38 789	9 011	853	10.4	37.6
5417101	R&D in the physical & engineering sciences	46	18 262	8 791	1 985	185	19.7	33.5
5417102	Research & development in the life sciences	55	69 863	29 998	7 026	668	8.0	38.7
54172	Research & development in the social sciences & humanities	20	9 883	2 732	519	80	66.8	25.4
541720	R&D in the social sciences & humanities	20	9 883	2 732	519	80	66.8	25.4

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MINNESOTA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	903	1 212 582	392 462	88 630	10 445	15.6	3.5
54181	Advertising agencies	315	457 680	196 244	45 902	3 745	14.2	2.4
541810	Advertising agencies	315	457 680	196 244	45 902	3 745	14.2	2.4
54182	Public relations agencies	123	80 859	35 289	7 713	749	24.6	3.3
541820	Public relations agencies	123	80 859	35 289	7 713	749	24.6	3.3
54183	Media buying services	18	15 012	4 104	925	117	14.2	20.6
541830	Media buying services	18	15 012	4 104	925	117	14.2	20.6
54184	Media representatives	60	46 183	15 620	3 681	552	26.4	14.2
541840	Media representatives	60	46 183	15 620	3 681	552	26.4	14.2
5418401	Radio & television advertising representatives	29	25 226	10 170	2 345	294	13.3	17.0
5418402	Publishers' advertising representatives	31	20 957	5 450	1 336	258	42.1	10.9
54185	Display advertising	66	90 746	17 755	3 910	699	12.0	3.9
541850	Display advertising	66	90 746	17 755	3 910	699	12.0	3.9
5418501	Display advertising (except outdoor)	25	44 142	8 547	1 809	434	7.7	2.2
5418502	Outdoor advertising services	41	46 604	9 208	2 101	265	16.0	5.6
54186	Direct mail advertising	77	259 160	70 282	14 577	2 188	13.4	.6
541860	Direct mail advertising	77	259 160	70 282	14 577	2 188	13.4	.6
54187	Advertising material distribution services	13	30 055	6 566	1 558	385	2.8	17.3
541870	Advertising material distribution services	13	30 055	6 566	1 558	385	2.8	17.3
54189	Other services related to advertising	231	232 887	46 602	10 364	2 010	18.9	4.0
541890	Other services related to advertising	231	232 887	46 602	10 364	2 010	18.9	4.0
5418901	Welcoming services	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	136	178 125	31 623	7 117	1 018	16.7	4.7
5418903	Sign painting & lettering shop	69	17 353	4 938	991	214	65.0	3.5
5418909	All other advertising	23	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	615	367 648	123 350	28 218	5 357	22.9	6.1
54191	Marketing research & public opinion polling	102	133 620	46 841	9 953	1 829	21.9	10.9
541910	Marketing research & public opinion polling	102	133 620	46 841	9 953	1 829	21.9	10.9
54192	Photographic services	426	202 353	67 591	16 225	3 154	22.4	1.6
541921	Photographic studios, portrait	303	126 178	44 493	11 081	2 201	24.4	1.6
541922	Commercial photography	123	76 175	23 098	5 144	953	19.1	1.6
54193	Translation & interpretation services	17	11 670	3 362	780	125	25.9	1.9
541930	Translation & interpretation services	17	11 670	3 362	780	125	25.9	1.9
54199	All other professional, scientific, & technical services	70	20 005	5 556	1 260	249	33.0	22.4
541990	All other professional, scientific, & technical services	70	20 005	5 556	1 260	249	33.0	22.4

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	MINNESOTA								
54	**Professional, scientific, & technical services**	**105**	**116 520**	**105 201**	**37 540**	**8 531**	**1 141**	**40.1**	**4.6**
541	Professional, scientific, & technical services	105	116 520	105 201	37 540	8 531	1 141	40.1	4.6
5411	Legal services	51	24 588	23 125	14 502	3 367	477	8.1	11.2
54111	Offices of lawyers	51	24 588	23 125	14 502	3 367	477	8.1	11.2
541110	Offices of lawyers	51	24 588	23 125	14 502	3 367	477	8.1	11.2
5411102	Legal aid societies & similar legal services	51	24 588	23 125	14 502	3 367	477	8.1	11.2
5417	Scientific research & development services	54	91 932	82 076	23 038	5 164	664	48.7	2.9
54171	R&D in the physical, engineering, & life sciences	35	75 310	67 179	16 699	3 809	496	50.4	2.1
541710	R&D in the physical, engineering, & life sciences	35	75 310	67 179	16 699	3 809	496	50.4	2.1
5417101	R&D in the physical & engineering sciences	3	442	398	192	35	10	100.0	–
5417102	Research & development in the life sciences	32	74 868	66 781	16 507	3 774	486	50.1	2.2
54172	Research & development in the social sciences & humanities	19	16 622	14 897	6 339	1 355	168	41.0	6.1
541720	R&D in the social sciences & humanities	19	16 622	14 897	6 339	1 355	168	41.0	6.1

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DULUTH–SUPERIOR, MN–WI MSA							
54	**Professional, scientific, & technical services**	**370**	**169 299**	**74 822**	**15 773**	**2 503**	**27.0**	**4.9**
541	Professional, scientific, & technical services	370	169 299	74 822	15 773	2 503	27.0	4.9
5411	Legal services	112	52 484	24 585	4 778	685	20.2	6.6
54111	Offices of lawyers	103	49 152	23 165	4 465	619	21.2	6.1
541110	Offices of lawyers	103	49 152	23 165	4 465	619	21.2	6.1
5411101	Offices of lawyers (except legal aid societies)	103	49 152	23 165	4 465	619	21.2	6.1
54119	Other legal services	9	3 332	1 420	313	66	4.2	13.6
541191	Title abstract & settlement offices	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	67	22 875	10 041	2 380	432	20.3	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	67	22 875	10 041	2 380	432	20.3	5.1
541211	Offices of certified public accountants	37	18 371	8 232	1 925	232	17.0	5.4
541213	Tax return preparation services	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services	73	48 708	25 617	5 170	710	24.0	3.5
54131	Architectural services	15	11 405	5 485	1 255	136	14.2	.1
541310	Architectural services	15	11 405	5 485	1 255	136	14.2	.1
54133	Engineering services	38	31 018	17 208	3 267	426	27.8	4.3
541330	Engineering services	38	31 018	17 208	3 267	426	27.8	4.3
5414	Specialized design services	10	1 749	353	82	21	34.5	4.2
5415	Computer systems design & related services	18	6 603	2 403	540	80	55.3	9.6
54151	Computer systems design & related services	18	6 603	2 403	540	80	55.3	9.6
5416	Management, scientific, & technical consulting services	35	11 145	4 705	1 102	169	23.4	2.0
54161	Management consulting services	19	3 706	1 360	336	56	32.7	2.9
54162	Environmental consulting services	10	5 003	2 039	467	71	27.2	2.2
541620	Environmental consulting services	10	5 003	2 039	467	71	27.2	2.2
5418	Advertising & related services	25	14 086	4 239	1 030	248	45.2	.7
54189	Other services related to advertising	5	2 931	391	98	68	54.3	–
541890	Other services related to advertising	5	2 931	391	98	68	54.3	–
5419	Other professional, scientific, & technical services	24	6 931	1 848	345	124	28.6	14.3
54192	Photographic services	16	5 514	1 370	261	74	30.1	8.0
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	FARGO–MOORHEAD, ND–MN MSA							
54	**Professional, scientific, & technical services**	**328**	**189 054**	**75 563**	**16 025**	**2 625**	**19.7**	**4.6**
541	Professional, scientific, & technical services	328	189 054	75 563	16 025	2 625	19.7	4.6
5411	Legal services	80	46 213	23 091	4 719	574	17.9	6.5
54111	Offices of lawyers	76	44 965	22 417	4 567	547	18.0	6.7
541110	Offices of lawyers	76	44 965	22 417	4 567	547	18.0	6.7
5411101	Offices of lawyers (except legal aid societies)	76	44 965	22 417	4 567	547	18.0	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	69	25 935	9 999	2 510	503	28.3	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	69	25 935	9 999	2 510	503	28.3	1.7
541211	Offices of certified public accountants	34	19 621	7 737	1 870	299	28.9	1.1
541213	Tax return preparation services	14	1 100	390	153	94	30.8	3.4
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	58	48 730	22 356	4 536	613	19.7	2.6
54131	Architectural services	20	15 739	5 354	1 233	185	24.1	2.1
541310	Architectural services	20	15 739	5 354	1 233	185	24.1	2.1
54133	Engineering services	29	30 963	15 976	3 088	387	15.7	2.8
541330	Engineering services	29	30 963	15 976	3 088	387	15.7	2.8
5414	Specialized design services	9	2 309	480	115	26	23.0	–
5415	Computer systems design & related services	24	16 773	4 938	1 173	206	22.4	1.4
54151	Computer systems design & related services	24	16 773	4 938	1 173	206	22.4	1.4
541511	Custom computer programming services	10	D	D	D	c	D	D
541512	Computer systems design services	13	7 853	2 836	543	91	27.5	–
5416	Management, scientific, & technical consulting services	35	11 432	3 122	592	114	13.9	5.8
54161	Management consulting services	27	D	D	D	b	D	D
54169	Other scientific & technical consulting services	8	D	D	D	b	D	D
541690	Other scientific & technical consulting services	8	D	D	D	b	D	D
5417	Scientific research & development services	5	9 519	2 961	612	114	3.3	28.1
5418	Advertising & related services	33	22 420	6 454	1 260	262	21.7	1.8
54189	Other services related to advertising	10	7 942	1 256	267	83	7.4	–
541890	Other services related to advertising	10	7 942	1 256	267	83	7.4	–
5418902	Advertising specialties goods distributor	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	15	5 723	2 162	508	213	19.1	–
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GRAND FORKS, ND–MN MSA							
54	**Professional, scientific, & technical services**	**138**	**61 020**	**28 563**	**5 461**	**925**	**30.9**	**4.3**
541	Professional, scientific, & technical services	138	61 020	28 563	5 461	925	30.9	4.3
5411	Legal services	53	17 148	7 965	1 641	277	25.9	5.6
54111	Offices of lawyers	51	D	D	D	e	D	D
541110	Offices of lawyers	51	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	10 523	6 615	1 369	223	20.0	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	10 523	6 615	1 369	223	20.0	.9
541211	Offices of certified public accountants	12	8 826	5 992	1 170	142	14.0	.8
541213	Tax return preparation services	5	1 086	382	132	64	25.0	–
5413	Architectural, engineering, & related services	26	25 515	11 507	1 961	294	37.9	2.4
54131	Architectural services	5	5 084	1 744	206	36	–	.3
541310	Architectural services	5	5 084	1 744	206	36	–	.3
54133	Engineering services	14	16 237	8 209	1 396	178	53.6	1.0
541330	Engineering services	14	16 237	8 209	1 396	178	53.6	1.0
5418	Advertising & related services	9	3 160	970	213	43	37.8	3.6
54189	Other services related to advertising	3	1 308	216	73	17	91.4	8.6
541890	Other services related to advertising	3	1 308	216	73	17	91.4	8.6
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	8	1 704	360	72	26	17.7	–
541921	Photographic studios, portrait	8	1 704	360	72	26	17.7	–
	LA CROSSE, WI–MN MSA							
54	**Professional, scientific, & technical services**	**211**	**121 718**	**53 170**	**12 038**	**1 584**	**18.4**	**7.5**
541	Professional, scientific, & technical services	211	121 718	53 170	12 038	1 584	18.4	7.5
5411	Legal services	57	22 768	10 705	1 926	314	19.2	1.9
54111	Offices of lawyers	54	22 063	10 425	1 873	301	19.2	2.0
541110	Offices of lawyers	54	22 063	10 425	1 873	301	19.2	2.0
5411101	Offices of lawyers (except legal aid societies)	54	22 063	10 425	1 873	301	19.2	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	14 040	5 292	1 501	296	27.0	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	14 040	5 292	1 501	296	27.0	1.6
541211	Offices of certified public accountants	20	11 257	4 235	1 154	163	16.3	1.4
541213	Tax return preparation services	6	1 236	478	195	90	33.0	5.1
541219	Other accounting services	15	1 547	579	152	43	100.0	–
5413	Architectural, engineering, & related services	31	18 389	9 025	2 157	280	14.5	22.7
54131	Architectural services	10	6 702	3 244	830	70	5.0	–
541310	Architectural services	10	6 702	3 244	830	70	5.0	–
54133	Engineering services	11	9 064	4 649	1 089	158	14.4	35.7
541330	Engineering services	11	9 064	4 649	1 089	158	14.4	35.7
5414	Specialized design services	12	5 295	1 284	278	52	17.7	1.7
54141	Interior design services	5	4 071	558	132	28	17.3	–
541410	Interior design services	5	4 071	558	132	28	17.3	–
5415	Computer systems design & related services	16	35 632	18 306	4 412	386	5.1	3.9
54151	Computer systems design & related services	16	35 632	18 306	4 412	386	5.1	3.9
541512	Computer systems design services	8	31 725	16 708	3 990	343	1.6	.8
5415121	Computer systems integrators	6	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	22	3 234	1 456	306	43	78.8	2.2
5418	Advertising & related services	14	12 154	4 765	929	113	23.8	5.5
54189	Other services related to advertising	4	1 394	102	26	6	100.0	–
541890	Other services related to advertising	4	1 394	102	26	6	100.0	–
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
541922	Commercial photography	6	4 151	868	211	35	18.7	–

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MINNEAPOLIS–ST. PAUL, MN–WI MSA							
54	**Professional, scientific, & technical services**	**9 814**	**9 422 415**	**3 672 786**	**824 078**	**81 621**	**19.8**	**4.7**
541	Professional, scientific, & technical services	9 814	9 422 415	3 672 786	824 078	81 621	19.8	4.7
5411	Legal services	1 797	1 739 054	768 273	162 431	14 888	12.5	2.5
54111	Offices of lawyers	1 645	1 604 781	717 939	150 934	13 202	13.2	2.2
541110	Offices of lawyers	1 645	1 604 781	717 939	150 934	13 202	13.2	2.2
5411101	Offices of lawyers (except legal aid societies)	1 645	1 604 781	717 939	150 934	13 202	13.2	2.2
54119	Other legal services	152	134 273	50 334	11 497	1 686	3.9	5.8
541191	Title abstract & settlement offices	130	121 745	45 403	10 363	1 510	3.8	6.0
541199	All other legal services	22	12 528	4 931	1 134	176	4.6	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 062	851 160	333 325	79 968	10 370	12.4	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 062	851 160	333 325	79 968	10 370	12.4	2.5
541211	Offices of certified public accountants	570	619 792	245 978	56 781	5 793	11.0	1.9
541213	Tax return preparation services	140	27 064	10 119	3 182	1 482	33.1	3.0
541214	Payroll services	32	150 650	55 574	14 537	2 190	1.9	1.4
541219	Other accounting services	320	53 654	21 654	5 468	905	47.1	12.1
5413	Architectural, engineering, & related services	1 271	1 199 175	541 595	119 889	12 206	27.2	3.7
54131	Architectural services	311	335 220	147 637	30 762	3 188	28.0	.6
541310	Architectural services	311	335 220	147 637	30 762	3 188	28.0	.6
54133	Engineering services	773	765 348	350 833	79 187	7 611	26.9	5.1
541330	Engineering services	773	765 348	350 833	79 187	7 611	26.9	5.1
54134	Drafting services	22	D	D	D	b	D	D
541340	Drafting services	22	D	D	D	b	D	D
54135	Building inspection services	44	12 935	5 031	1 194	219	52.0	4.5
541350	Building inspection services	44	12 935	5 031	1 194	219	52.0	4.5
54137	Surveying & mapping (except geophysical) services	55	22 604	12 017	2 511	350	21.7	2.8
541370	Surveying & mapping (except geophysical) services	55	22 604	12 017	2 511	350	21.7	2.8
54138	Testing laboratories	65	57 323	23 425	5 736	743	20.7	3.7
541380	Testing laboratories	65	57 323	23 425	5 736	743	20.7	3.7
5414	Specialized design services	598	369 017	119 622	26 498	2 775	24.0	1.7
54141	Interior design services	146	75 253	15 602	3 041	489	35.0	2.1
541410	Interior design services	146	75 253	15 602	3 041	489	35.0	2.1
54142	Industrial design services	28	D	D	D	e	D	D
541420	Industrial design services	28	D	D	D	e	D	D
54143	Graphic design services	422	220 616	78 015	17 392	1 846	26.5	2.1
541430	Graphic design services	422	220 616	78 015	17 392	1 846	26.5	2.1
5414301	Graphic design services (except commercial art & medical artists)	359	202 614	71 680	16 019	1 673	26.0	2.0
5414302	Commercial art	62	D	D	D	c	D	D
5415	Computer systems design & related services	2 158	2 337 240	901 532	209 887	17 173	13.8	6.3
54151	Computer systems design & related services	2 158	2 337 240	901 532	209 887	17 173	13.8	6.3
541511	Custom computer programming services	969	771 898	367 100	82 876	6 581	14.5	8.7
541512	Computer systems design services	878	1 236 877	449 989	102 576	8 582	14.6	5.5
5415121	Computer systems integrators	191	823 905	260 934	62 869	4 968	5.8	5.2
5415122	Computer systems consultants (except systems integrators)	687	412 972	189 055	39 707	3 614	32.3	6.2
541513	Computer facilities management services	17	D	D	D	g	D	D
541519	Other computer related services	294	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	1 639	1 378 096	485 315	106 727	9 465	40.4	6.3
54161	Management consulting services	1 350	1 257 636	443 053	96 470	8 362	40.8	6.4
541611	Administrative management & general management consulting service	526	501 800	218 470	49 080	3 776	13.3	9.2
541612	Human resources & executive search consulting services	349	199 985	90 297	19 977	1 692	29.1	12.3
5416121	Actuarial consulting	14	D	D	D	c	D	D
5416122	Executive placement services	165	D	D	D	f	D	D
5416123	Human resources & personnel management consulting	170	103 915	42 623	9 522	833	28.3	18.9
541613	Marketing consulting services	343	441 112	95 628	18 191	2 098	83.9	1.7
541614	Process, physical distribution, & logistics consulting services	68	57 584	21 383	5 085	464	18.8	.2
541618	Other management consulting services	64	57 155	17 275	4 137	332	13.7	4.2
54162	Environmental consulting services	78	67 559	21 039	6 036	571	23.6	3.7
541620	Environmental consulting services	78	67 559	21 039	6 036	571	23.6	3.7
54169	Other scientific & technical consulting services	211	52 901	21 223	4 221	532	51.8	6.1
541690	Other scientific & technical consulting services	211	52 901	21 223	4 221	532	51.8	6.1
5417	Scientific research & development services	101	85 208	37 789	8 614	791	11.4	40.3
54171	R&D in the physical, engineering, & life sciences	84	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	84	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	37	D	D	D	c	D	D
5417102	Research & development in the life sciences	47	59 856	26 318	6 074	555	6.9	39.1
54172	Research & development in the social sciences & humanities	17	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	17	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MINNEAPOLIS–ST. PAUL, MN–WI MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	758	1 149 179	374 288	84 381	9 577	14.8	3.6
54181	Advertising agencies	262	440 111	189 621	44 350	3 450	13.1	2.4
541810	Advertising agencies	262	440 111	189 621	44 350	3 450	13.1	2.4
54182	Public relations agencies	114	78 804	34 307	7 472	711	24.4	3.3
541820	Public relations agencies	114	78 804	34 307	7 472	711	24.4	3.3
54183	Media buying services	17	D	D	D	c	D	D
541830	Media buying services	17	D	D	D	c	D	D
54184	Media representatives	44	35 796	11 974	2 767	347	28.5	13.4
541840	Media representatives	44	35 796	11 974	2 767	347	28.5	13.4
5418401	Radio & television advertising representatives	22	18 883	7 596	1 704	166	12.6	13.8
5418402	Publishers' advertising representatives	22	16 913	4 378	1 063	181	46.2	13.0
54185	Display advertising	49	76 993	14 888	3 250	597	10.2	4.6
541850	Display advertising	49	76 993	14 888	3 250	597	10.2	4.6
5418501	Display advertising (except outdoor)	20	43 012	8 198	1 738	412	5.4	2.3
5418502	Outdoor advertising services	29	33 981	6 690	1 512	185	16.4	7.6
54186	Direct mail advertising	76	263 600	71 309	14 792	2 237	14.7	.8
541860	Direct mail advertising	76	263 600	71 309	14 792	2 237	14.7	.8
54187	Advertising material distribution services	10	D	D	D	e	D	D
541870	Advertising material distribution services	10	D	D	D	e	D	D
54189	Other services related to advertising	186	D	D	D	g	D	D
541890	Other services related to advertising	186	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	118	165 812	29 983	6 719	926	15.8	5.1
5418903	Sign painting & lettering shop	44	D	D	D	b	D	D
5418909	All other advertising	21	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	430	314 286	111 047	25 683	4 376	21.4	5.6
54191	Marketing research & public opinion polling	97	132 560	46 256	9 839	1 785	21.8	11.0
541910	Marketing research & public opinion polling	97	132 560	46 256	9 839	1 785	21.8	11.0
54192	Photographic services	278	159 233	56 762	13 980	2 324	20.3	1.7
541921	Photographic studios, portrait	169	101 696	39 457	10 156	1 829	18.4	1.5
541922	Commercial photography	109	57 537	17 305	3 824	495	23.7	2.0
54193	Translation & interpretation services	15	D	D	D	c	D	D
541930	Translation & interpretation services	15	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	40	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	40	D	D	D	c	D	D
	ROCHESTER, MN MSA							
54	**Professional, scientific, & technical services**	**206**	**164 360**	**84 114**	**18 719**	**2 145**	**17.0**	**2.9**
541	Professional, scientific, & technical services	206	164 360	84 114	18 719	2 145	17.0	2.9
5411	Legal services	54	21 450	9 338	2 016	265	30.7	3.5
54111	Offices of lawyers	50	20 098	8 609	1 874	239	29.6	3.2
541110	Offices of lawyers	50	20 098	8 609	1 874	239	29.6	3.2
5411101	Offices of lawyers (except legal aid societies)	50	20 098	8 609	1 874	239	29.6	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	13 382	5 704	1 723	282	20.2	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	13 382	5 704	1 723	282	20.2	5.7
541211	Offices of certified public accountants	14	9 333	4 270	1 302	131	14.2	–
541213	Tax return preparation services	14	1 952	587	200	110	39.7	19.9
541219	Other accounting services	11	2 097	847	221	41	28.9	17.8
5413	Architectural, engineering, & related services	28	42 986	31 293	5 715	548	10.0	1.3
54131	Architectural services	6	8 738	4 121	1 044	99	.2	.1
541310	Architectural services	6	8 738	4 121	1 044	99	.2	.1
54133	Engineering services	18	33 936	27 043	4 655	446	11.7	1.6
541330	Engineering services	18	33 936	27 043	4 655	446	11.7	1.6
5415	Computer systems design & related services	36	61 027	30 779	7 740	836	5.1	1.6
54151	Computer systems design & related services	36	61 027	30 779	7 740	836	5.1	1.6
541511	Custom computer programming services	10	34 147	20 646	5 630	497	4.8	1.4
541512	Computer systems design services	13	24 327	8 679	1 795	279	3.1	2.0
5415121	Computer systems integrators	7	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	18	12 014	3 662	846	72	41.8	.3
54161	Management consulting services	13	D	D	D	b	D	D
541611	Administrative management & general management consulting service	9	6 608	885	146	17	48.6	.5
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	11	10 833	2 823	587	97	41.6	15.0
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418903	Sign painting & lettering shop	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. CLOUD, MN MSA							
54	**Professional, scientific, & technical services**	**249**	**113 739**	**47 379**	**10 229**	**1 504**	**28.6**	**2.5**
541	Professional, scientific, & technical services	249	113 739	47 379	10 229	1 504	28.6	2.5
5411	Legal services	69	36 323	17 277	3 566	428	17.0	3.1
54111	Offices of lawyers	64	33 754	16 202	3 374	400	18.2	3.4
541110	Offices of lawyers	64	33 754	16 202	3 374	400	18.2	3.4
5411101	Offices of lawyers (except legal aid societies)	64	33 754	16 202	3 374	400	18.2	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	18 551	8 673	1 919	366	33.7	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	18 551	8 673	1 919	366	33.7	3.4
541211	Offices of certified public accountants	24	15 819	7 619	1 617	263	28.5	2.8
541219	Other accounting services	15	2 081	845	213	65	66.9	9.3
5413	Architectural, engineering, & related services	38	18 611	7 833	1 665	241	36.0	2.6
54131	Architectural services	9	5 611	2 456	600	64	18.3	–
541310	Architectural services	9	5 611	2 456	600	64	18.3	–
54133	Engineering services	16	10 099	4 159	844	130	41.4	4.5
541330	Engineering services	16	10 099	4 159	844	130	41.4	4.5
5414	Specialized design services	11	4 017	1 079	229	44	29.0	–
54143	Graphic design services	7	2 667	832	169	34	14.5	–
541430	Graphic design services	7	2 667	832	169	34	14.5	–
5415	Computer systems design & related services	20	15 614	6 081	1 354	161	23.7	.1
54151	Computer systems design & related services	20	15 614	6 081	1 354	161	23.7	.1
541512	Computer systems design services	7	11 034	3 771	900	104	6.0	–
5416	Management, scientific, & technical consulting services	18	3 402	1 340	321	51	43.1	10.7
5418	Advertising & related services	26	14 266	4 576	1 062	163	35.5	.9
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	AREA OUTSIDE MINNESOTA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 870**	**663 984**	**245 906**	**55 007**	**9 619**	**30.3**	**6.8**
541	Professional, scientific, & technical services	1 870	663 984	245 906	55 007	9 619	30.3	6.8
5411	Legal services	577	150 651	58 507	12 161	2 336	34.2	5.2
54111	Offices of lawyers	504	D	D	D	g	D	D
541110	Offices of lawyers	504	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	504	D	D	D	g	D	D
54119	Other legal services	73	D	D	D	e	D	D
541191	Title abstract & settlement offices	72	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	513	102 181	44 074	11 222	2 323	46.8	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	513	102 181	44 074	11 222	2 323	46.8	4.9
541211	Offices of certified public accountants	220	71 914	31 446	7 946	1 266	40.3	2.1
541213	Tax return preparation services	139	10 063	2 640	1 006	466	72.2	1.5
541219	Other accounting services	148	D	D	D	e	D	D
5413	Architectural, engineering, & related services	234	145 136	45 468	10 139	1 390	22.9	3.3
54131	Architectural services	35	D	D	D	c	D	D
541310	Architectural services	35	D	D	D	c	D	D
54133	Engineering services	122	111 219	32 575	7 213	893	20.2	3.4
541330	Engineering services	122	111 219	32 575	7 213	893	20.2	3.4
54137	Surveying & mapping (except geophysical) services	43	7 568	3 423	651	126	59.2	–
541370	Surveying & mapping (except geophysical) services	43	7 568	3 423	651	126	59.2	–
54138	Testing laboratories	15	D	D	D	c	D	D
541380	Testing laboratories	15	D	D	D	c	D	D
5414	Specialized design services	58	D	D	D	c	D	D
54141	Interior design services	23	4 874	705	153	58	65.2	9.0
541410	Interior design services	23	4 874	705	153	58	65.2	9.0
54143	Graphic design services	27	D	D	D	c	D	D
541430	Graphic design services	27	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	25	D	D	D	c	D	D
5415	Computer systems design & related services	105	95 871	44 888	9 860	1 176	16.4	19.3
54151	Computer systems design & related services	105	95 871	44 888	9 860	1 176	16.4	19.3
541511	Custom computer programming services	43	D	D	D	f	D	D
541512	Computer systems design services	48	D	D	D	e	D	D
5415121	Computer systems integrators	21	50 402	15 119	3 556	407	7.3	34.4
5415122	Computer systems consultants (except systems integrators)	27	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	147	69 960	27 181	5 905	829	34.7	3.7
54161	Management consulting services	111	53 363	20 631	4 549	640	34.1	3.9
541611	Administrative management & general management consulting service	54	D	D	D	c	D	D
541612	Human resources & executive search consulting services	23	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	10	D	D	D	e	D	D
541613	Marketing consulting services	15	D	D	D	b	D	D
541618	Other management consulting services	14	3 169	1 325	295	42	28.4	5.9
54162	Environmental consulting services	11	8 042	2 625	608	86	25.6	3.2
541620	Environmental consulting services	11	8 042	2 625	608	86	25.6	3.2
54169	Other scientific & technical consulting services	25	8 555	3 925	748	103	46.9	3.1
541690	Other scientific & technical consulting services	25	8 555	3 925	748	103	46.9	3.1
5417	Scientific research & development services	12	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE MINNESOTA METROPOLITAN AREAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	89	D	D	D	e	D	D
54189	Other services related to advertising	32	12 746	2 261	551	127	28.6	.2
541890	Other services related to advertising	32	12 746	2 261	551	127	28.6	.2
5418902	Advertising specialties goods distributor	16	D	D	D	b	D	D
5418903	Sign painting & lettering shop	15	3 178	838	208	57	65.4	1.0
5419	Other professional, scientific, & technical services	135	D	D	D	f	D	D
54192	Photographic services	112	D	D	D	f	D	D
541921	Photographic studios, portrait	98	D	D	D	c	D	D
541922	Commercial photography	14	D	D	D	e	D	D
54199	All other professional, scientific, & technical services	21	5 819	495	121	86	27.9	65.5
541990	All other professional, scientific, & technical services	21	5 819	495	121	86	27.9	65.5

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	DULUTH–SUPERIOR, MN–WI MSA								
54	**Professional, scientific, & technical services**	**5**	**1 772**	**1 786**	**1 144**	**282**	**46**	**15.5**	**–**
541	Professional, scientific, & technical services	5	1 772	1 786	1 144	282	46	15.5	–
	FARGO–MOORHEAD, ND–MN MSA								
54	**Professional, scientific, & technical services**	**6**	**4 186**	**3 888**	**1 467**	**354**	**43**	**2.2**	**1.1**
541	Professional, scientific, & technical services	6	4 186	3 888	1 467	354	43	2.2	1.1
	GRAND FORKS, ND–MN MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	b	D	D
	LA CROSSE, WI–MN MSA								
54	**Professional, scientific, & technical services**	**3**	**781**	**756**	**411**	**105**	**16**	**D**	**45.8**
	MINNEAPOLIS–ST. PAUL, MN–WI MSA								
54	**Professional, scientific, & technical services**	**73**	**103 149**	**93 368**	**30 689**	**6 925**	**928**	**40.2**	**5.1**
541	Professional, scientific, & technical services	73	103 149	93 368	30 689	6 925	928	40.2	5.1
5411	Legal services	31	16 601	15 435	9 579	2 167	317	9.0	16.6
54111	Offices of lawyers	31	16 601	15 435	9 579	2 167	317	9.0	16.6
541110	Offices of lawyers	31	16 601	15 435	9 579	2 167	317	9.0	16.6
5411102	Legal aid societies & similar legal services	31	16 601	15 435	9 579	2 167	317	9.0	16.6
5417	Scientific research & development services	42	86 548	77 933	21 110	4 758	611	46.1	2.9
54171	R&D in the physical, engineering, & life sciences	25	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	25	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	23	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	17	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	17	D	D	D	D	c	D	D
	ROCHESTER, MN MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	ST. CLOUD, MN MSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	AREA OUTSIDE MINNESOTA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	D	b	D	D
5411	Legal services	11	3 383	3 350	2 480	584	80	–	–
54111	Offices of lawyers	11	3 383	3 350	2 480	584	80	–	–
541110	Offices of lawyers	11	3 383	3 350	2 480	584	80	–	–
5411102	Legal aid societies & similar legal services	11	3 383	3 350	2 480	584	80	–	–

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AITKIN COUNTY, MN							
54	**Professional, scientific, & technical services**	**15**	**3 148**	**1 607**	**269**	**87**	**30.1**	**32.1**
541	Professional, scientific, & technical services	15	3 148	1 607	269	87	30.1	32.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	ANOKA COUNTY, MN							
54	**Professional, scientific, & technical services**	**533**	**167 754**	**68 021**	**14 889**	**2 440**	**45.7**	**5.7**
541	Professional, scientific, & technical services	533	167 754	68 021	14 889	2 440	45.7	5.7
5411	Legal services	79	35 147	14 791	3 252	404	18.2	5.2
54111	Offices of lawyers	66	28 949	12 444	2 746	327	19.8	5.2
541110	Offices of lawyers	66	28 949	12 444	2 746	327	19.8	5.2
5411101	Offices of lawyers (except legal aid societies)	66	28 949	12 444	2 746	327	19.8	5.2
54119	Other legal services	13	6 198	2 347	506	77	11.1	5.5
541191	Title abstract & settlement offices	13	6 198	2 347	506	77	11.1	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	81	12 945	4 996	1 313	381	63.7	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	81	12 945	4 996	1 313	381	63.7	9.4
541211	Offices of certified public accountants	38	7 607	3 298	792	148	72.2	4.7
541213	Tax return preparation services	14	2 450	754	279	179	26.5	2.9
541219	Other accounting services	27	D	D	D	b	D	D
5413	Architectural, engineering, & related services	89	47 570	19 892	3 758	466	53.4	2.2
54133	Engineering services	65	39 593	15 881	2 959	351	54.3	2.3
541330	Engineering services	65	39 593	15 881	2 959	351	54.3	2.3
54137	Surveying & mapping (except geophysical) services	7	3 109	1 851	342	47	57.0	–
541370	Surveying & mapping (except geophysical) services	7	3 109	1 851	342	47	57.0	–
5414	Specialized design services	15	2 541	742	164	42	73.2	1.0
54143	Graphic design services	10	1 920	520	111	31	65.9	–
541430	Graphic design services	10	1 920	520	111	31	65.9	–
5415	Computer systems design & related services	152	35 249	13 787	3 084	346	64.1	3.7
54151	Computer systems design & related services	152	35 249	13 787	3 084	346	64.1	3.7
541511	Custom computer programming services	69	14 076	6 023	1 316	148	64.2	1.3
541512	Computer systems design services	61	18 432	6 671	1 548	170	59.3	5.4
5415122	Computer systems consultants (except systems integrators)	50	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	55	10 181	4 541	1 027	168	47.8	14.2
54161	Management consulting services	39	7 040	3 409	771	131	45.6	4.8
5418	Advertising & related services	36	15 678	4 356	954	462	32.3	16.2
54189	Other services related to advertising	18	D	D	D	e	D	D
541890	Other services related to advertising	18	D	D	D	e	D	D
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	22	D	D	D	c	D	D
54192	Photographic services	19	D	D	D	b	D	D
541921	Photographic studios, portrait	18	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BECKER COUNTY, MN							
54	**Professional, scientific, & technical services**	**45**	**9 940**	**4 200**	**853**	**157**	**47.8**	**.3**
541	Professional, scientific, & technical services	45	9 940	4 200	853	157	47.8	.3
5411	Legal services	11	2 989	1 060	214	49	37.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 210	829	227	52	91.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 210	829	227	52	91.4	–
5413	Architectural, engineering, & related services	4	2 553	1 631	294	26	8.5	–
	BELTRAMI COUNTY, MN							
54	**Professional, scientific, & technical services**	**47**	**13 319**	**5 959**	**1 220**	**208**	**44.0**	**2.8**
541	Professional, scientific, & technical services	47	13 319	5 959	1 220	208	44.0	2.8
5411	Legal services	15	5 925	2 768	501	72	30.9	–
54111	Offices of lawyers	15	5 925	2 768	501	72	30.9	–
541110	Offices of lawyers	15	5 925	2 768	501	72	30.9	–
5411101	Offices of lawyers (except legal aid societies)	15	5 925	2 768	501	72	30.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 188	1 839	416	74	26.3	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 188	1 839	416	74	26.3	1.1
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	BENTON COUNTY, MN							
54	**Professional, scientific, & technical services**	**25**	**12 919**	**5 431**	**1 229**	**179**	**30.8**	**3.2**
541	Professional, scientific, & technical services	25	12 919	5 431	1 229	179	30.8	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	907	457	123	30	96.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	907	457	123	30	96.6	–
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
	BIG STONE COUNTY, MN							
54	**Professional, scientific, & technical services**	**8**	**1 516**	**826**	**147**	**28**	**50.7**	**.4**
541	Professional, scientific, & technical services	8	1 516	826	147	28	50.7	.4
	BLUE EARTH COUNTY, MN							
54	**Professional, scientific, & technical services**	**90**	**48 588**	**16 587**	**3 515**	**596**	**35.2**	**1.8**
541	Professional, scientific, & technical services	90	48 588	16 587	3 515	596	35.2	1.8
5411	Legal services	26	11 929	3 651	760	136	24.3	3.9
54111	Offices of lawyers	25	D	D	D	c	D	D
541110	Offices of lawyers	25	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	6 831	2 482	626	145	50.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	6 831	2 482	626	145	50.0	–
541211	Offices of certified public accountants	11	5 474	2 202	547	107	47.8	–
5413	Architectural, engineering, & related services	12	13 426	6 509	1 214	140	40.3	–
54133	Engineering services	9	D	D	D	c	D	D
541330	Engineering services	9	D	D	D	c	D	D
5415	Computer systems design & related services	11	10 291	2 128	463	68	21.1	1.8
54151	Computer systems design & related services	11	10 291	2 128	463	68	21.1	1.8
541512	Computer systems design services	6	D	D	D	b	D	D
5418	Advertising & related services	7	2 283	614	151	36	58.4	–
	BROWN COUNTY, MN							
54	**Professional, scientific, & technical services**	**44**	**23 059**	**9 675**	**2 328**	**367**	**10.9**	**7.3**
541	Professional, scientific, & technical services	44	23 059	9 675	2 328	367	10.9	7.3
5411	Legal services	13	6 952	2 780	650	119	18.3	–
54111	Offices of lawyers	13	6 952	2 780	650	119	18.3	–
541110	Offices of lawyers	13	6 952	2 780	650	119	18.3	–
5411101	Offices of lawyers (except legal aid societies)	13	6 952	2 780	650	119	18.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	5 329	2 747	663	113	14.6	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	5 329	2 747	663	113	14.6	2.6
541211	Offices of certified public accountants	6	4 462	2 505	567	90	4.7	–
5413	Architectural, engineering, & related services	4	D	D	D	c	D	D
54138	Testing laboratories	3	D	D	D	c	D	D
541380	Testing laboratories	3	D	D	D	c	D	D
	CARLTON COUNTY, MN							
54	**Professional, scientific, & technical services**	**33**	**7 223**	**3 122**	**755**	**133**	**36.6**	**2.2**
541	Professional, scientific, & technical services	33	7 223	3 122	755	133	36.6	2.2
5411	Legal services	10	3 544	1 772	386	69	20.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 568	587	167	33	60.3	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 568	587	167	33	60.3	.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CARVER COUNTY, MN							
54	**Professional, scientific, & technical services**	**140**	**75 212**	**31 454**	**6 987**	**1 096**	**24.9**	**7.9**
541	Professional, scientific, & technical services	140	75 212	31 454	6 987	1 096	24.9	7.9
5411	Legal services	17	6 146	1 755	403	63	17.2	6.8
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	4 728	2 580	586	104	70.2	6.9
5414	Specialized design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	36	7 723	2 596	521	68	51.7	8.2
54151	Computer systems design & related services	36	7 723	2 596	521	68	51.7	8.2
541512	Computer systems design services	17	5 030	1 432	318	42	39.6	5.4
5416	Management, scientific, & technical consulting services	28	12 450	5 480	1 246	180	43.1	14.7
54161	Management consulting services	26	D	D	D	c	D	D
541613	Marketing consulting services	9	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	f	D	D
54186	Direct mail advertising	3	D	D	D	f	D	D
541860	Direct mail advertising	3	D	D	D	f	D	D
	CASS COUNTY, MN							
54	**Professional, scientific, & technical services**	**34**	**6 620**	**2 503**	**571**	**100**	**65.9**	**5.5**
541	Professional, scientific, & technical services	34	6 620	2 503	571	100	65.9	5.5
5411	Legal services	16	2 924	836	184	43	76.4	8.1
5413	Architectural, engineering, & related services	4	2 259	1 070	250	37	59.8	–
	CHIPPEWA COUNTY, MN							
54	**Professional, scientific, & technical services**	**13**	**3 353**	**1 484**	**340**	**61**	**59.5**	**3.8**
541	Professional, scientific, & technical services	13	3 353	1 484	340	61	59.5	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	CHISAGO COUNTY, MN							
54	**Professional, scientific, & technical services**	**63**	**13 025**	**6 312**	**1 093**	**297**	**50.1**	**7.9**
541	Professional, scientific, & technical services	63	13 025	6 312	1 093	297	50.1	7.9
5411	Legal services	13	2 894	1 255	230	51	32.0	–
5413	Architectural, engineering, & related services	13	1 910	968	161	24	43.6	35.5
5418	Advertising & related services	2	D	D	D	c	D	D
54189	Other services related to advertising	1	D	D	D	c	D	D
541890	Other services related to advertising	1	D	D	D	c	D	D
	CLAY COUNTY, MN							
54	**Professional, scientific, & technical services**	**56**	**24 928**	**9 640**	**2 011**	**307**	**20.8**	**20.8**
541	Professional, scientific, & technical services	56	24 928	9 640	2 011	307	20.8	20.8
5411	Legal services	18	12 597	5 455	1 074	142	22.8	16.7
54111	Offices of lawyers	17	D	D	D	c	D	D
541110	Offices of lawyers	17	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 735	547	147	36	42.5	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 735	547	147	36	42.5	2.1
5413	Architectural, engineering, & related services	10	5 586	1 983	457	80	8.5	5.3
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
	CLEARWATER COUNTY, MN							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	c	D	D
5413	Architectural, engineering, & related services	2	D	D	D	c	D	D
54133	Engineering services	1	D	D	D	c	D	D
541330	Engineering services	1	D	D	D	c	D	D
	COOK COUNTY, MN							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COTTONWOOD COUNTY, MN							
54	**Professional, scientific, & technical services**	**18**	**3 448**	**1 681**	**342**	**66**	**55.1**	**1.1**
541	Professional, scientific, & technical services	18	3 448	1 681	342	66	55.1	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 271	755	160	25	6.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 271	755	160	25	6.6	–
	CROW WING COUNTY, MN							
54	**Professional, scientific, & technical services**	**94**	**67 118**	**25 118**	**5 657**	**784**	**13.9**	**6.9**
541	Professional, scientific, & technical services	94	67 118	25 118	5 657	784	13.9	6.9
5411	Legal services	33	7 544	3 160	640	114	49.5	10.0
54111	Offices of lawyers	28	6 604	2 757	544	93	56.5	10.9
541110	Offices of lawyers	28	6 604	2 757	544	93	56.5	10.9
5411101	Offices of lawyers (except legal aid societies)	28	6 604	2 757	544	93	56.5	10.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	5 789	1 966	585	84	24.6	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	5 789	1 966	585	84	24.6	1.6
541211	Offices of certified public accountants	7	5 051	1 762	509	56	20.9	–
5413	Architectural, engineering, & related services	19	18 240	6 513	1 104	128	10.3	–
54133	Engineering services	10	15 944	5 545	921	98	4.9	–
541330	Engineering services	10	15 944	5 545	921	98	4.9	–
5414	Specialized design services	4	2 571	659	145	19	32.6	–
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	e	D	D
54161	Management consulting services	9	D	D	D	e	D	D
541612	Human resources & executive search consulting services	1	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	1	D	D	D	e	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	4 229	153	30	17	8.4	85.3
54199	All other professional, scientific, & technical services	2	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	a	D	D
	DAKOTA COUNTY, MN							
54	**Professional, scientific, & technical services**	**854**	**399 012**	**151 139**	**32 601**	**4 016**	**27.6**	**7.3**
541	Professional, scientific, & technical services	854	399 012	151 139	32 601	4 016	27.6	7.3
5411	Legal services	109	48 112	23 696	4 498	535	16.9	5.6
54111	Offices of lawyers	87	35 109	19 135	3 555	398	21.5	3.3
541110	Offices of lawyers	87	35 109	19 135	3 555	398	21.5	3.3
5411101	Offices of lawyers (except legal aid societies)	87	35 109	19 135	3 555	398	21.5	3.3
54119	Other legal services	22	13 003	4 561	943	137	4.6	11.8
541191	Title abstract & settlement offices	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	106	23 261	12 678	3 400	475	53.6	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	106	23 261	12 678	3 400	475	53.6	7.2
541211	Offices of certified public accountants	54	13 341	5 812	1 440	200	62.5	2.9
541219	Other accounting services	35	D	D	D	b	D	D
5413	Architectural, engineering, & related services	95	45 461	21 181	4 402	510	39.9	3.9
54131	Architectural services	15	4 487	2 112	454	54	32.2	2.6
541310	Architectural services	15	4 487	2 112	454	54	32.2	2.6
54133	Engineering services	62	32 744	14 528	2 883	304	42.8	3.4
541330	Engineering services	62	32 744	14 528	2 883	304	42.8	3.4
54137	Surveying & mapping (except geophysical) services	8	4 480	2 678	645	67	11.8	.5
541370	Surveying & mapping (except geophysical) services	8	4 480	2 678	645	67	11.8	.5
5414	Specialized design services	29	11 675	3 297	830	99	31.3	5.0
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
54143	Graphic design services	20	5 397	1 789	479	60	38.4	10.5
541430	Graphic design services	20	5 397	1 789	479	60	38.4	10.5
5414301	Graphic design services (except commercial art & medical artists)	19	D	D	D	b	D	D
5415	Computer systems design & related services	290	113 361	46 383	9 542	869	31.5	7.0
54151	Computer systems design & related services	290	113 361	46 383	9 542	869	31.5	7.0
541511	Custom computer programming services	128	47 036	20 521	4 113	408	32.4	14.4
541512	Computer systems design services	119	56 717	21 897	4 760	398	30.3	1.8
5415121	Computer systems integrators	24	21 619	4 833	1 283	136	23.1	1.0
5415122	Computer systems consultants (except systems integrators)	95	35 098	17 064	3 477	262	34.7	2.3
541519	Other computer related services	41	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	124	49 765	19 472	4 245	525	45.8	8.0
54161	Management consulting services	113	47 191	18 167	3 988	503	44.0	8.5
541611	Administrative management & general management consulting service	44	15 546	6 381	1 223	133	63.3	20.7
541612	Human resources & executive search consulting services	26	6 272	2 643	714	155	88.1	2.9
5416123	Human resources & personnel management consulting	12	4 012	1 379	547	93	100.0	–
541613	Marketing consulting services	24	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	13	11 028	5 113	1 067	138	8.7	.9
541618	Other management consulting services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DAKOTA COUNTY, MN—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	57	85 962	17 827	4 288	672	7.5	11.9
54185	Display advertising	8	D	D	D	e	D	D
541850	Display advertising	8	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	3	D	D	D	e	D	D
54186	Direct mail advertising	11	19 884	5 031	1 398	161	2.4	1.1
541860	Direct mail advertising	11	19 884	5 031	1 398	161	2.4	1.1
54189	Other services related to advertising	19	35 972	8 509	1 941	197	11.9	14.1
541890	Other services related to advertising	19	35 972	8 509	1 941	197	11.9	14.1
5418902	Advertising specialties goods distributor	10	31 934	7 712	1 757	169	11.9	15.3
5419	Other professional, scientific, & technical services	34	18 614	5 257	1 133	300	8.8	.6
54192	Photographic services	25	14 708	3 727	764	228	9.0	.1
541921	Photographic studios, portrait	19	D	D	D	b	D	D
541922	Commercial photography	6	D	D	D	c	D	D
	DODGE COUNTY, MN							
54	**Professional, scientific, & technical services**	**18**	**2 667**	**954**	**238**	**50**	**72.0**	**2.2**
541	Professional, scientific, & technical services	18	2 667	954	238	50	72.0	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	915	290	81	22	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	915	290	81	22	100.0	–
	DOUGLAS COUNTY, MN							
54	**Professional, scientific, & technical services**	**54**	**15 665**	**7 804**	**1 673**	**270**	**34.4**	**5.6**
541	Professional, scientific, & technical services	54	15 665	7 804	1 673	270	34.4	5.6
5411	Legal services	13	6 010	3 424	749	98	19.4	–
54111	Offices of lawyers	10	4 917	2 738	546	76	20.5	–
541110	Offices of lawyers	10	4 917	2 738	546	76	20.5	–
5411101	Offices of lawyers (except legal aid societies)	10	4 917	2 738	546	76	20.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 972	1 512	358	75	49.7	14.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 972	1 512	358	75	49.7	14.1
5413	Architectural, engineering, & related services	11	4 418	2 217	438	65	24.5	4.4
	FARIBAULT COUNTY, MN							
54	**Professional, scientific, & technical services**	**22**	**3 264**	**1 346**	**296**	**85**	**55.8**	**2.5**
541	Professional, scientific, & technical services	22	3 264	1 346	296	85	55.8	2.5
	FILLMORE COUNTY, MN							
54	**Professional, scientific, & technical services**	**28**	**3 477**	**1 248**	**341**	**87**	**43.1**	**12.0**
541	Professional, scientific, & technical services	28	3 477	1 248	341	87	43.1	12.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	999	336	100	31	70.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	999	336	100	31	70.2	–
	FREEBORN COUNTY, MN							
54	**Professional, scientific, & technical services**	**33**	**14 649**	**5 896**	**1 190**	**202**	**19.2**	**.2**
541	Professional, scientific, & technical services	33	14 649	5 896	1 190	202	19.2	.2
5411	Legal services	7	3 210	1 915	280	54	7.0	–
54111	Offices of lawyers	6	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 273	833	205	42	58.2	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 273	833	205	42	58.2	1.3
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5418	Advertising & related services	4	2 981	487	108	27	28.5	–
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
	GOODHUE COUNTY, MN							
54	**Professional, scientific, & technical services**	**66**	**27 248**	**9 450**	**2 017**	**286**	**22.6**	**50.6**
541	Professional, scientific, & technical services	66	27 248	9 450	2 017	286	22.6	50.6
5411	Legal services	15	5 013	1 962	317	69	15.3	.9
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 406	890	241	41	69.0	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 406	890	241	41	69.0	.8
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
5415	Computer systems design & related services	9	15 601	4 728	1 090	101	13.5	80.5
54151	Computer systems design & related services	9	15 601	4 728	1 090	101	13.5	80.5
541512	Computer systems design services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GRANT COUNTY, MN							
54	**Professional, scientific, & technical services**	**9**	**1 216**	**698**	**113**	**19**	**24.7**	**–**
541	Professional, scientific, & technical services	9	1 216	698	113	19	24.7	–
	HENNEPIN COUNTY, MN							
54	**Professional, scientific, & technical services**	**5 655**	**7 181 248**	**2 758 401**	**620 541**	**58 051**	**17.7**	**4.4**
541	Professional, scientific, & technical services	5 655	7 181 248	2 758 401	620 541	58 051	17.7	4.4
5411	Legal services	1 044	1 362 872	604 958	128 303	10 954	10.4	1.7
54111	Offices of lawyers	984	1 275 736	572 464	120 677	9 872	11.0	1.6
541110	Offices of lawyers	984	1 275 736	572 464	120 677	9 872	11.0	1.6
5411101	Offices of lawyers (except legal aid societies)	984	1 275 736	572 464	120 677	9 872	11.0	1.6
54119	Other legal services	60	87 136	32 494	7 626	1 082	1.9	4.3
541191	Title abstract & settlement offices	44	75 779	28 227	6 672	942	1.8	4.3
541199	All other legal services	16	11 357	4 267	954	140	2.4	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	557	704 305	269 079	63 385	7 637	7.9	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	557	704 305	269 079	63 385	7 637	7.9	1.9
541211	Offices of certified public accountants	332	520 461	201 965	46 194	4 469	7.5	1.5
541213	Tax return preparation services	56	16 711	6 806	1 919	805	23.3	3.9
541214	Payroll services	21	144 250	50 295	12 940	1 953	.5	.8
541219	Other accounting services	148	22 883	10 013	2 332	410	52.0	18.9
5413	Architectural, engineering, & related services	670	728 425	332 612	74 256	7 352	26.1	3.9
54131	Architectural services	206	265 578	116 989	25 524	2 528	29.1	.6
541310	Architectural services	206	265 578	116 989	25 524	2 528	29.1	.6
54133	Engineering services	388	424 927	198 968	44 845	4 259	23.0	6.1
541330	Engineering services	388	424 927	198 968	44 845	4 259	23.0	6.1
54135	Building inspection services	21	9 075	3 034	775	121	66.8	.8
541350	Building inspection services	21	9 075	3 034	775	121	66.8	.8
54137	Surveying & mapping (except geophysical) services	17	8 510	3 784	756	123	13.1	.4
541370	Surveying & mapping (except geophysical) services	17	8 510	3 784	756	123	13.1	.4
54138	Testing laboratories	30	19 622	9 603	2 309	304	37.3	3.8
541380	Testing laboratories	30	19 622	9 603	2 309	304	37.3	3.8
5414	Specialized design services	414	226 683	73 517	16 062	1 767	27.5	1.8
54141	Interior design services	100	42 077	9 355	1 739	317	45.5	3.4
541410	Interior design services	100	42 077	9 355	1 739	317	45.5	3.4
54142	Industrial design services	17	D	D	D	c	D	D
541420	Industrial design services	17	D	D	D	c	D	D
54143	Graphic design services	295	167 631	58 464	13 147	1 306	25.3	1.6
541430	Graphic design services	295	167 631	58 464	13 147	1 306	25.3	1.6
5414301	Graphic design services (except commercial art & medical artists)	249	159 036	55 411	12 503	1 198	24.3	1.3
5414302	Commercial art	45	D	D	D	c	D	D
5415	Computer systems design & related services	1 133	1 806 737	664 815	158 152	12 862	10.2	6.6
54151	Computer systems design & related services	1 133	1 806 737	664 815	158 152	12 862	10.2	6.6
541511	Custom computer programming services	502	557 192	262 782	60 736	4 767	11.1	9.4
541512	Computer systems design services	473	953 416	332 139	75 797	6 366	11.3	6.1
5415121	Computer systems integrators	115	637 506	189 891	45 854	3 575	3.8	6.3
5415122	Computer systems consultants (except systems integrators)	358	315 910	142 248	29 943	2 791	26.6	5.6
541513	Computer facilities management services	8	D	D	D	g	D	D
541519	Other computer related services	150	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	1 008	1 145 774	393 502	85 870	7 024	40.1	5.9
54161	Management consulting services	860	1 086 226	373 563	82 027	6 553	40.4	6.0
541611	Administrative management & general management consulting service	329	430 235	184 382	41 917	2 983	9.2	8.6
541612	Human resources & executive search consulting services	240	174 573	78 580	17 424	1 290	22.0	12.6
5416121	Actuarial consulting	8	15 411	5 763	1 218	108	4.1	.2
5416122	Executive placement services	117	67 863	35 131	7 792	508	29.8	4.5
5416123	Human resources & personnel management consulting	115	91 299	37 686	8 414	674	19.3	20.6
541613	Marketing consulting services	222	402 650	83 056	15 765	1 772	87.1	.9
541614	Process, physical distribution, & logistics consulting services	32	41 536	14 453	3 601	259	13.6	.1
541618	Other management consulting services	37	37 232	13 092	3 320	249	11.7	5.8
54162	Environmental consulting services	38	32 532	9 548	1 797	204	20.3	1.9
541620	Environmental consulting services	38	32 532	9 548	1 797	204	20.3	1.9
54169	Other scientific & technical consulting services	110	27 016	10 391	2 046	267	53.6	6.4
541690	Other scientific & technical consulting services	110	27 016	10 391	2 046	267	53.6	6.4
5417	Scientific research & development services	53	42 609	18 567	4 165	394	14.6	47.0
54171	R&D in the physical, engineering, & life sciences	46	39 898	17 685	3 967	370	10.0	50.2
541710	R&D in the physical, engineering, & life sciences	46	39 898	17 685	3 967	370	10.0	50.2
5417102	Research & development in the life sciences	23	26 851	11 671	2 560	254	9.9	55.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HENNEPIN COUNTY, MN—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	504	900 614	305 078	67 761	6 579	13.4	2.7
54181	Advertising agencies	214	422 044	183 298	42 631	3 283	11.9	2.3
541810	Advertising agencies	214	422 044	183 298	42 631	3 283	11.9	2.3
54182	Public relations agencies	75	66 751	28 698	5 741	600	20.6	3.2
541820	Public relations agencies	75	66 751	28 698	5 741	600	20.6	3.2
54183	Media buying services	12	D	D	D	b	D	D
541830	Media buying services	12	D	D	D	b	D	D
54184	Media representatives	35	31 361	10 891	2 530	308	26.3	8.7
541840	Media representatives	35	31 361	10 891	2 530	308	26.3	8.7
5418401	Radio & television advertising representatives	20	D	D	D	c	D	D
5418402	Publishers' advertising representatives	15	D	D	D	c	D	D
54185	Display advertising	24	43 371	9 824	2 071	217	11.4	4.0
541850	Display advertising	24	43 371	9 824	2 071	217	11.4	4.0
5418502	Outdoor advertising services	13	D	D	D	c	D	D
54186	Direct mail advertising	34	179 883	40 936	7 803	1 048	11.7	.5
541860	Direct mail advertising	34	179 883	40 936	7 803	1 048	11.7	.5
54187	Advertising material distribution services	5	19 068	3 149	759	214	.5	27.3
541870	Advertising material distribution services	5	19 068	3 149	759	214	.5	27.3
54189	Other services related to advertising	105	D	D	D	f	D	D
541890	Other services related to advertising	105	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	72	92 715	15 953	3 556	402	18.2	.8
5418903	Sign painting & lettering shop	20	D	D	D	b	D	D
5418909	All other advertising	12	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	272	263 229	96 273	22 587	3 482	19.4	4.5
54191	Marketing research & public opinion polling	73	118 109	40 216	8 478	1 481	20.8	9.1
541910	Marketing research & public opinion polling	73	118 109	40 216	8 478	1 481	20.8	9.1
54192	Photographic services	163	126 620	48 739	12 339	1 774	17.4	.6
541921	Photographic studios, portrait	77	82 292	34 844	9 246	1 444	12.2	.5
541922	Commercial photography	86	44 328	13 895	3 093	330	27.2	.9
54193	Translation & interpretation services	9	8 666	2 921	741	105	26.2	2.6
541930	Translation & interpretation services	9	8 666	2 921	741	105	26.2	2.6
54199	All other professional, scientific, & technical services	27	9 834	4 397	1 029	122	22.3	.8
541990	All other professional, scientific, & technical services	27	9 834	4 397	1 029	122	22.3	.8
	HOUSTON COUNTY, MN							
54	**Professional, scientific, & technical services**	**20**	**4 657**	**671**	**185**	**53**	**69.8**	**1.4**
541	Professional, scientific, & technical services	20	4 657	671	185	53	69.8	1.4
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
	HUBBARD COUNTY, MN							
54	**Professional, scientific, & technical services**	**24**	**3 386**	**1 009**	**228**	**73**	**48.1**	**19.4**
541	Professional, scientific, & technical services	24	3 386	1 009	228	73	48.1	19.4
	ISANTI COUNTY, MN							
54	**Professional, scientific, & technical services**	**41**	**10 675**	**4 121**	**820**	**149**	**77.6**	**7.0**
541	Professional, scientific, & technical services	41	10 675	4 121	820	149	77.6	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	917	363	104	35	30.8	14.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	917	363	104	35	30.8	14.8
5413	Architectural, engineering, & related services	9	5 003	2 133	383	61	98.4	–
	ITASCA COUNTY, MN							
54	**Professional, scientific, & technical services**	**61**	**20 858**	**8 772**	**1 719**	**472**	**23.6**	**1.8**
541	Professional, scientific, & technical services	61	20 858	8 772	1 719	472	23.6	1.8
5411	Legal services	16	3 123	1 255	287	56	67.8	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 203	824	198	46	77.7	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 203	824	198	46	77.7	1.7
5413	Architectural, engineering, & related services	11	2 660	925	173	32	19.4	6.1
5415	Computer systems design & related services	3	D	D	D	c	D	D
54151	Computer systems design & related services	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	8	4 461	1 872	304	31	12.5	.2
54161	Management consulting services	8	4 461	1 872	304	31	12.5	.2
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
54192	Photographic services	3	D	D	D	c	D	D
541921	Photographic studios, portrait	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JACKSON COUNTY, MN							
54	**Professional, scientific, & technical services**	**12**	**15 911**	**3 360**	**861**	**122**	**8.4**	**.2**
541	Professional, scientific, & technical services	12	15 911	3 360	861	122	8.4	.2
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	KANABEC COUNTY, MN							
54	**Professional, scientific, & technical services**	**13**	**2 715**	**769**	**210**	**46**	**12.0**	**6.7**
541	Professional, scientific, & technical services	13	2 715	769	210	46	12.0	6.7
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
	KANDIYOHI COUNTY, MN							
54	**Professional, scientific, & technical services**	**74**	**27 425**	**9 723**	**2 238**	**381**	**39.2**	**15.3**
541	Professional, scientific, & technical services	74	27 425	9 723	2 238	381	39.2	15.3
5411	Legal services	16	5 809	2 513	618	79	22.0	3.3
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	4 731	1 322	335	77	57.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	4 731	1 322	335	77	57.3	–
541211	Offices of certified public accountants	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	6 192	2 456	540	84	34.3	–
5415	Computer systems design & related services	6	5 299	1 845	392	47	29.1	70.9
54151	Computer systems design & related services	6	5 299	1 845	392	47	29.1	70.9
5418	Advertising & related services	5	1 324	246	63	14	72.5	–
	KITTSON COUNTY, MN							
54	**Professional, scientific, & technical services**	**5**	**1 600**	**877**	**115**	**23**	**9.9**	**–**
541	Professional, scientific, & technical services	5	1 600	877	115	23	9.9	–
	KOOCHICHING COUNTY, MN							
54	**Professional, scientific, & technical services**	**18**	**3 220**	**1 176**	**281**	**65**	**49.4**	**7.3**
541	Professional, scientific, & technical services	18	3 220	1 176	281	65	49.4	7.3
	LAC QUI PARLE COUNTY, MN							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	LAKE COUNTY, MN							
54	**Professional, scientific, & technical services**	**10**	**1 387**	**310**	**70**	**27**	**67.1**	**5.0**
541	Professional, scientific, & technical services	10	1 387	310	70	27	67.1	5.0
	LAKE OF THE WOODS COUNTY, MN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	LE SUEUR COUNTY, MN							
54	**Professional, scientific, & technical services**	**31**	**40 392**	**24 576**	**5 297**	**575**	**32.0**	**3.9**
541	Professional, scientific, & technical services	31	40 392	24 576	5 297	575	32.0	3.9
5411	Legal services	13	3 657	1 209	307	87	70.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	e	D	D
54151	Computer systems design & related services	1	D	D	D	e	D	D
541511	Custom computer programming services	1	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D
541613	Marketing consulting services	1	D	D	D	a	D	D
	LINCOLN COUNTY, MN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LYON COUNTY, MN							
54	**Professional, scientific, & technical services**	**32**	**9 224**	**3 631**	**808**	**134**	**16.1**	**11.4**
541	Professional, scientific, & technical services	32	9 224	3 631	808	134	16.1	11.4
5411	Legal services	8	2 894	1 127	188	34	11.5	36.2
54111	Offices of lawyers	8	2 894	1 127	188	34	11.5	36.2
541110	Offices of lawyers	8	2 894	1 127	188	34	11.5	36.2
5411101	Offices of lawyers (except legal aid societies)	8	2 894	1 127	188	34	11.5	36.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 253	892	277	49	11.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 253	892	277	49	11.8	–
	MCLEOD COUNTY, MN							
54	**Professional, scientific, & technical services**	**49**	**9 055**	**3 508**	**797**	**195**	**38.8**	**5.4**
541	Professional, scientific, & technical services	49	9 055	3 508	797	195	38.8	5.4
5411	Legal services	16	3 334	1 280	280	49	52.8	–
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	3 353	1 344	353	80	24.6	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	3 353	1 344	353	80	24.6	10.3
541213	Tax return preparation services	6	1 003	234	61	41	42.6	2.6
	MAHNOMEN COUNTY, MN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	MARSHALL COUNTY, MN							
54	**Professional, scientific, & technical services**	**9**	**1 479**	**551**	**138**	**28**	**82.6**	**–**
541	Professional, scientific, & technical services	9	1 479	551	138	28	82.6	–
	MARTIN COUNTY, MN							
54	**Professional, scientific, & technical services**	**31**	**13 614**	**5 738**	**1 234**	**207**	**33.2**	**.7**
541	Professional, scientific, & technical services	31	13 614	5 738	1 234	207	33.2	.7
5411	Legal services	10	3 383	1 757	456	58	43.5	–
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 378	591	146	37	50.5	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 378	591	146	37	50.5	1.0
5413	Architectural, engineering, & related services	3	2 400	1 127	200	30	D	–
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
	MEEKER COUNTY, MN							
54	**Professional, scientific, & technical services**	**26**	**6 207**	**2 204**	**515**	**99**	**34.7**	**11.3**
541	Professional, scientific, & technical services	26	6 207	2 204	515	99	34.7	11.3
5418	Advertising & related services	3	D	D	D	b	D	D
	MILLE LACS COUNTY, MN							
54	**Professional, scientific, & technical services**	**26**	**2 228**	**768**	**198**	**54**	**56.7**	**1.7**
541	Professional, scientific, & technical services	26	2 228	768	198	54	56.7	1.7
	MORRISON COUNTY, MN							
54	**Professional, scientific, & technical services**	**21**	**4 004**	**1 303**	**336**	**67**	**70.4**	**8.1**
541	Professional, scientific, & technical services	21	4 004	1 303	336	67	70.4	8.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 607	707	217	39	64.6	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 607	707	217	39	64.6	4.3
	MOWER COUNTY, MN							
54	**Professional, scientific, & technical services**	**38**	**13 251**	**5 105**	**1 131**	**191**	**19.8**	**10.6**
541	Professional, scientific, & technical services	38	13 251	5 105	1 131	191	19.8	10.6
5411	Legal services	11	4 960	1 803	312	58	13.1	5.4
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	6 350	2 875	735	109	7.2	17.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	6 350	2 875	735	109	7.2	17.9
541211	Offices of certified public accountants	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MURRAY COUNTY, MN							
54	**Professional, scientific, & technical services**	**14**	**5 223**	**2 043**	**409**	**89**	**26.1**	**7.9**
541	Professional, scientific, & technical services	14	5 223	2 043	409	89	26.1	7.9
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	NICOLLET COUNTY, MN							
54	**Professional, scientific, & technical services**	**34**	**12 426**	**4 749**	**1 060**	**207**	**14.7**	**4.1**
541	Professional, scientific, & technical services	34	12 426	4 749	1 060	207	14.7	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	4 327	2 617	581	81	21.0	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	4 327	2 617	581	81	21.0	.4
541211	Offices of certified public accountants	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
	NOBLES COUNTY, MN							
54	**Professional, scientific, & technical services**	**25**	**4 916**	**1 498**	**360**	**87**	**22.6**	**3.4**
541	Professional, scientific, & technical services	25	4 916	1 498	360	87	22.6	3.4
5411	Legal services	9	2 961	688	167	35	11.6	3.5
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 539	695	160	43	47.1	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 539	695	160	43	47.1	.7
	NORMAN COUNTY, MN							
54	**Professional, scientific, & technical services**	**6**	**4 971**	**2 401**	**435**	**55**	**15.8**	**21.5**
541	Professional, scientific, & technical services	6	4 971	2 401	435	55	15.8	21.5
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
54161	Management consulting services	1	D	D	D	b	D	D
	OLMSTED COUNTY, MN							
54	**Professional, scientific, & technical services**	**206**	**164 360**	**84 114**	**18 719**	**2 145**	**17.0**	**2.9**
541	Professional, scientific, & technical services	206	164 360	84 114	18 719	2 145	17.0	2.9
5411	Legal services	54	21 450	9 338	2 016	265	30.7	3.5
54111	Offices of lawyers	50	20 098	8 609	1 874	239	29.6	3.2
541110	Offices of lawyers	50	20 098	8 609	1 874	239	29.6	3.2
5411101	Offices of lawyers (except legal aid societies)	50	20 098	8 609	1 874	239	29.6	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	13 382	5 704	1 723	282	20.2	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	13 382	5 704	1 723	282	20.2	5.7
541211	Offices of certified public accountants	14	9 333	4 270	1 302	131	14.2	–
541213	Tax return preparation services	14	1 952	587	200	110	39.7	19.9
541219	Other accounting services	11	2 097	847	221	41	28.9	17.8
5413	Architectural, engineering, & related services	28	42 986	31 293	5 715	548	10.0	1.3
54131	Architectural services	6	8 738	4 121	1 044	99	.2	.1
541310	Architectural services	6	8 738	4 121	1 044	99	.2	.1
54133	Engineering services	18	33 936	27 043	4 655	446	11.7	1.6
541330	Engineering services	18	33 936	27 043	4 655	446	11.7	1.6
5415	Computer systems design & related services	36	61 027	30 779	7 740	836	5.1	1.6
54151	Computer systems design & related services	36	61 027	30 779	7 740	836	5.1	1.6
541511	Custom computer programming services	10	34 147	20 646	5 630	497	4.8	1.4
541512	Computer systems design services	13	24 327	8 679	1 795	279	3.1	2.0
5415121	Computer systems integrators	7	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	18	12 014	3 662	846	72	41.8	.3
54161	Management consulting services	13	D	D	D	b	D	D
541611	Administrative management & general management consulting service	9	6 608	885	146	17	48.6	.5
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	11	10 833	2 823	587	97	41.6	15.0
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418903	Sign painting & lettering shop	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OTTER TAIL COUNTY, MN							
54	**Professional, scientific, & technical services**	**65**	**11 988**	**3 969**	**871**	**199**	**47.4**	**13.3**
541	Professional, scientific, & technical services	65	11 988	3 969	871	199	47.4	13.3
5411	Legal services	16	3 775	1 379	275	64	38.0	2.8
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	2 281	840	224	53	73.2	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	2 281	840	224	53	73.2	7.2
5413	Architectural, engineering, & related services	7	2 164	896	196	29	55.8	13.6
	PENNINGTON COUNTY, MN							
54	**Professional, scientific, & technical services**	**20**	**4 752**	**1 764**	**393**	**68**	**64.2**	**7.5**
541	Professional, scientific, & technical services	20	4 752	1 764	393	68	64.2	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 108	842	200	33	69.2	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 108	842	200	33	69.2	.2
	PINE COUNTY, MN							
54	**Professional, scientific, & technical services**	**21**	**3 311**	**1 130**	**245**	**56**	**54.1**	**.3**
541	Professional, scientific, & technical services	21	3 311	1 130	245	56	54.1	.3
	PIPESTONE COUNTY, MN							
54	**Professional, scientific, & technical services**	**13**	**1 122**	**207**	**51**	**23**	**49.4**	**38.3**
541	Professional, scientific, & technical services	13	1 122	207	51	23	49.4	38.3
	POLK COUNTY, MN							
54	**Professional, scientific, & technical services**	**29**	**9 683**	**4 484**	**968**	**154**	**31.2**	**3.5**
541	Professional, scientific, & technical services	29	9 683	4 484	968	154	31.2	3.5
5411	Legal services	13	3 786	1 651	353	59	36.0	7.7
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 504	758	182	37	51.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 504	758	182	37	51.2	–
5413	Architectural, engineering, & related services	3	3 868	1 928	398	47	D	–
	POPE COUNTY, MN							
54	**Professional, scientific, & technical services**	**14**	**7 624**	**4 327**	**1 005**	**142**	**15.1**	**3.6**
541	Professional, scientific, & technical services	14	7 624	4 327	1 005	142	15.1	3.6
5415	Computer systems design & related services	2	D	D	D	c	D	D
54151	Computer systems design & related services	2	D	D	D	c	D	D
541512	Computer systems design services	2	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RAMSEY COUNTY, MN							
54	**Professional, scientific, & technical services**	**1 569**	**1 240 594**	**530 717**	**120 900**	**12 225**	**19.5**	**5.3**
541	Professional, scientific, & technical services	1 569	1 240 594	530 717	120 900	12 225	19.5	5.3
5411	Legal services	360	222 562	96 885	20 399	2 133	18.1	4.2
54111	Offices of lawyers	335	204 544	89 955	18 916	1 904	19.2	3.6
541110	Offices of lawyers	335	204 544	89 955	18 916	1 904	19.2	3.6
5411101	Offices of lawyers (except legal aid societies)	335	204 544	89 955	18 916	1 904	19.2	3.6
54119	Other legal services	25	18 018	6 930	1 483	229	5.7	10.6
541191	Title abstract & settlement offices	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	138	81 275	35 383	9 050	1 280	15.5	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	138	81 275	35 383	9 050	1 280	15.5	3.6
541211	Offices of certified public accountants	68	62 312	27 143	6 413	681	11.8	3.4
541213	Tax return preparation services	26	4 264	1 917	737	359	30.8	.7
541219	Other accounting services	41	D	D	D	c	D	D
5413	Architectural, engineering, & related services	243	327 607	143 877	32 814	3 202	18.1	3.3
54131	Architectural services	54	55 883	24 661	4 004	477	15.4	.1
541310	Architectural services	54	55 883	24 661	4 004	477	15.4	.1
54133	Engineering services	147	235 217	105 270	25 450	2 259	20.0	4.0
541330	Engineering services	147	235 217	105 270	25 450	2 259	20.0	4.0
54134	Drafting services	6	2 202	1 047	135	40	84.3	8.0
541340	Drafting services	6	2 202	1 047	135	40	84.3	8.0
54135	Building inspection services	10	1 866	961	195	31	17.7	–
541350	Building inspection services	10	1 866	961	195	31	17.7	–
54137	Surveying & mapping (except geophysical) services	6	2 769	1 457	313	41	8.1	–
541370	Surveying & mapping (except geophysical) services	6	2 769	1 457	313	41	8.1	–
54138	Testing laboratories	20	29 670	10 481	2 717	354	4.4	4.0
541380	Testing laboratories	20	29 670	10 481	2 717	354	4.4	4.0
5414	Specialized design services	88	66 030	20 365	4 441	521	23.3	1.3
54141	Interior design services	23	D	D	D	c	D	D
541410	Interior design services	23	D	D	D	c	D	D
54143	Graphic design services	60	38 207	15 492	3 402	399	23.2	1.9
541430	Graphic design services	60	38 207	15 492	3 402	399	23.2	1.9
5414301	Graphic design services (except commercial art & medical artists)	53	D	D	D	e	D	D
5414302	Commercial art	7	D	D	D	b	D	D
5415	Computer systems design & related services	286	317 089	148 662	33 449	2 583	13.2	4.7
54151	Computer systems design & related services	286	317 089	148 662	33 449	2 583	13.2	4.7
541511	Custom computer programming services	134	130 749	66 029	14 876	1 083	9.4	5.3
541512	Computer systems design services	105	173 916	76 866	17 556	1 392	13.0	3.8
5415121	Computer systems integrators	22	137 981	57 869	13 464	1 068	4.7	1.2
5415122	Computer systems consultants (except systems integrators)	83	35 935	18 997	4 092	324	45.1	13.9
541519	Other computer related services	44	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	266	115 348	49 157	11 876	1 260	35.5	10.3
54161	Management consulting services	197	75 961	36 828	7 484	861	41.1	12.7
541611	Administrative management & general management consulting service	81	41 973	21 578	4 578	464	22.0	13.9
541612	Human resources & executive search consulting services	46	12 208	6 087	1 292	184	68.4	13.6
5416122	Executive placement services	20	6 252	3 625	888	140	48.2	17.8
5416123	Human resources & personnel management consulting	24	D	D	D	b	D	D
541613	Marketing consulting services	50	16 144	6 595	1 228	134	65.9	12.9
54162	Environmental consulting services	20	23 645	6 486	3 164	242	17.6	5.2
541620	Environmental consulting services	20	23 645	6 486	3 164	242	17.6	5.2
54169	Other scientific & technical consulting services	49	15 742	5 843	1 228	157	35.5	6.6
541690	Other scientific & technical consulting services	49	15 742	5 843	1 228	157	35.5	6.6
5417	Scientific research & development services	23	29 606	11 753	2 568	264	4.2	28.2
54171	R&D in the physical, engineering, & life sciences	17	26 826	10 560	2 362	224	2.2	24.1
541710	R&D in the physical, engineering, & life sciences	17	26 826	10 560	2 362	224	2.2	24.1
5417102	Research & development in the life sciences	12	25 396	9 641	2 129	208	1.4	24.4
5418	Advertising & related services	107	62 504	19 048	5 089	633	37.0	3.0
54181	Advertising agencies	25	10 612	3 717	1 049	112	43.8	6.3
541810	Advertising agencies	25	10 612	3 717	1 049	112	43.8	6.3
54182	Public relations agencies	24	9 319	4 675	1 575	96	41.8	3.0
541820	Public relations agencies	24	9 319	4 675	1 575	96	41.8	3.0
54185	Display advertising	11	8 685	2 297	558	98	21.9	.8
541850	Display advertising	11	8 685	2 297	558	98	21.9	.8
54189	Other services related to advertising	22	16 232	2 555	619	110	26.0	–
541890	Other services related to advertising	22	16 232	2 555	619	110	26.0	–
5418902	Advertising specialties goods distributor	14	13 479	2 003	487	74	23.6	–
5419	Other professional, scientific, & technical services	58	18 573	5 587	1 214	349	40.8	25.9
54192	Photographic services	38	8 590	2 235	457	149	40.3	11.5
541921	Photographic studios, portrait	27	D	D	D	c	D	D
541922	Commercial photography	11	D	D	D	b	D	D
	RED LAKE COUNTY, MN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	REDWOOD COUNTY, MN							
54	**Professional, scientific, & technical services**	**23**	**4 654**	**1 791**	**435**	**94**	**45.7**	**22.6**
541	Professional, scientific, & technical services	23	4 654	1 791	435	94	45.7	22.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 735	716	189	45	91.2	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 735	716	189	45	91.2	5.6
	RENVILLE COUNTY, MN							
54	**Professional, scientific, & technical services**	**26**	**8 712**	**3 512**	**650**	**104**	**49.6**	**1.5**
541	Professional, scientific, & technical services	26	8 712	3 512	650	104	49.6	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 085	425	120	26	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 085	425	120	26	100.0	–
5416	Management, scientific, & technical consulting services	4	3 414	1 501	270	30	30.7	–
	RICE COUNTY, MN							
54	**Professional, scientific, & technical services**	**81**	**22 996**	**7 554**	**1 649**	**254**	**40.1**	**2.4**
541	Professional, scientific, & technical services	81	22 996	7 554	1 649	254	40.1	2.4
5411	Legal services	30	6 693	2 483	461	81	51.8	6.1
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 903	1 578	413	46	28.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 903	1 578	413	46	28.6	–
5413	Architectural, engineering, & related services	17	4 561	1 742	376	60	52.0	–
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	a	D	D
	ROCK COUNTY, MN							
54	**Professional, scientific, & technical services**	**12**	**1 630**	**302**	**68**	**21**	**69.9**	**24.6**
541	Professional, scientific, & technical services	12	1 630	302	68	21	69.9	24.6
	ROSEAU COUNTY, MN							
54	**Professional, scientific, & technical services**	**17**	**2 580**	**902**	**231**	**54**	**90.7**	**5.2**
541	Professional, scientific, & technical services	17	2 580	902	231	54	90.7	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 076	381	115	29	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 076	381	115	29	100.0	–
	ST. LOUIS COUNTY, MN							
54	**Professional, scientific, & technical services**	**318**	**147 828**	**66 635**	**14 014**	**2 186**	**26.3**	**4.7**
541	Professional, scientific, & technical services	318	147 828	66 635	14 014	2 186	26.3	4.7
5411	Legal services	94	45 263	21 636	4 180	594	14.7	6.8
54111	Offices of lawyers	88	42 599	20 566	3 944	543	15.6	7.1
541110	Offices of lawyers	88	42 599	20 566	3 944	543	15.6	7.1
5411101	Offices of lawyers (except legal aid societies)	88	42 599	20 566	3 944	543	15.6	7.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	56	20 762	8 787	2 093	383	20.6	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	56	20 762	8 787	2 093	383	20.6	5.6
541211	Offices of certified public accountants	31	D	D	D	c	D	D
541213	Tax return preparation services	11	D	D	D	c	D	D
5413	Architectural, engineering, & related services	63	39 690	22 466	4 494	603	25.5	3.0
54131	Architectural services	15	11 405	5 485	1 255	136	14.2	.1
541310	Architectural services	15	11 405	5 485	1 255	136	14.2	.1
54133	Engineering services	32	D	D	D	e	D	D
541330	Engineering services	32	D	D	D	e	D	D
5414	Specialized design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	15	5 851	2 237	506	72	58.1	10.9
54151	Computer systems design & related services	15	5 851	2 237	506	72	58.1	10.9
5416	Management, scientific, & technical consulting services	31	D	D	D	c	D	D
54161	Management consulting services	18	D	D	D	b	D	D
54162	Environmental consulting services	8	D	D	D	b	D	D
541620	Environmental consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	22	12 812	3 880	941	214	44.6	.7
54189	Other services related to advertising	5	2 931	391	98	68	54.3	–
541890	Other services related to advertising	5	2 931	391	98	68	54.3	–
5419	Other professional, scientific, & technical services	23	D	D	D	c	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SCOTT COUNTY, MN							
54	**Professional, scientific, & technical services**	**157**	**40 218**	**15 495**	**3 399**	**395**	**47.1**	**6.4**
541	Professional, scientific, & technical services	157	40 218	15 495	3 399	395	47.1	6.4
5411	Legal services	19	4 727	1 539	279	47	21.6	16.9
54111	Offices of lawyers	16	4 269	1 308	226	38	23.9	18.7
541110	Offices of lawyers	16	4 269	1 308	226	38	23.9	18.7
5411101	Offices of lawyers (except legal aid societies)	16	4 269	1 308	226	38	23.9	18.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	3 378	1 605	344	76	76.7	23.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	3 378	1 605	344	76	76.7	23.1
5413	Architectural, engineering, & related services	22	5 078	2 458	556	70	26.9	4.9
5414	Specialized design services	10	3 408	699	110	32	27.4	–
54143	Graphic design services	8	D	D	D	a	D	D
541430	Graphic design services	8	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	5	2 865	396	71	13	24.3	–
5415	Computer systems design & related services	58	16 299	7 344	1 515	124	46.0	4.5
54151	Computer systems design & related services	58	16 299	7 344	1 515	124	46.0	4.5
541511	Custom computer programming services	33	7 519	3 645	516	45	40.7	2.5
541512	Computer systems design services	18	4 578	1 335	332	36	88.2	11.8
541519	Other computer related services	7	4 202	2 364	667	43	9.4	–
5418	Advertising & related services	6	D	D	D	b	D	D
54189	Other services related to advertising	4	1 912	319	79	14	40.7	–
541890	Other services related to advertising	4	1 912	319	79	14	40.7	–
	SHERBURNE COUNTY, MN							
54	**Professional, scientific, & technical services**	**59**	**11 720**	**5 042**	**1 092**	**167**	**53.9**	**1.5**
541	Professional, scientific, & technical services	59	11 720	5 042	1 092	167	53.9	1.5
5411	Legal services	10	2 896	1 013	259	44	53.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	2 535	1 581	309	38	15.8	–
	SIBLEY COUNTY, MN							
54	**Professional, scientific, & technical services**	**17**	**3 155**	**1 147**	**243**	**42**	**28.5**	**19.7**
541	Professional, scientific, & technical services	17	3 155	1 147	243	42	28.5	19.7
	STEARNS COUNTY, MN							
54	**Professional, scientific, & technical services**	**224**	**100 820**	**41 948**	**9 000**	**1 325**	**28.3**	**2.4**
541	Professional, scientific, & technical services	224	100 820	41 948	9 000	1 325	28.3	2.4
5411	Legal services	64	33 954	16 245	3 417	406	15.6	3.3
54111	Offices of lawyers	59	31 385	15 170	3 225	378	16.8	3.6
541110	Offices of lawyers	59	31 385	15 170	3 225	378	16.8	3.6
5411101	Offices of lawyers (except legal aid societies)	59	31 385	15 170	3 225	378	16.8	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	17 644	8 216	1 796	336	30.5	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	17 644	8 216	1 796	336	30.5	3.6
541211	Offices of certified public accountants	22	D	D	D	e	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	D	D	D	c	D	D
54131	Architectural services	8	D	D	D	b	D	D
541310	Architectural services	8	D	D	D	b	D	D
5414	Specialized design services	9	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	17	D	D	D	c	D	D
54151	Computer systems design & related services	17	D	D	D	c	D	D
541512	Computer systems design services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	3 402	1 340	321	51	43.1	10.7
5418	Advertising & related services	25	D	D	D	c	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	STEELE COUNTY, MN							
54	**Professional, scientific, & technical services**	**55**	**10 537**	**3 630**	**828**	**162**	**54.2**	**5.8**
541	Professional, scientific, & technical services	55	10 537	3 630	828	162	54.2	5.8
5411	Legal services	15	3 539	1 511	304	58	16.8	10.1
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	1 616	569	171	45	47.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	1 616	569	171	45	47.0	–

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	STEVENS COUNTY, MN							
54	**Professional, scientific, & technical services**	**17**	**9 027**	**4 040**	**831**	**131**	**30.9**	**4.1**
541	Professional, scientific, & technical services	17	9 027	4 040	831	131	30.9	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 058	534	144	38	63.9	35.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 058	534	144	38	63.9	35.1
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
	SWIFT COUNTY, MN							
54	**Professional, scientific, & technical services**	**16**	**3 021**	**1 278**	**261**	**58**	**38.0**	**–**
541	Professional, scientific, & technical services	16	3 021	1 278	261	58	38.0	–
	TODD COUNTY, MN							
54	**Professional, scientific, & technical services**	**16**	**3 404**	**1 362**	**313**	**76**	**39.9**	**.7**
541	Professional, scientific, & technical services	16	3 404	1 362	313	76	39.9	.7
	TRAVERSE COUNTY, MN							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	WABASHA COUNTY, MN							
54	**Professional, scientific, & technical services**	**29**	**5 090**	**1 629**	**365**	**71**	**78.0**	**1.8**
541	Professional, scientific, & technical services	29	5 090	1 629	365	71	78.0	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 056	384	126	32	76.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 056	384	126	32	76.6	–
	WADENA COUNTY, MN							
54	**Professional, scientific, & technical services**	**14**	**2 448**	**716**	**190**	**52**	**37.6**	**3.5**
541	Professional, scientific, & technical services	14	2 448	716	190	52	37.6	3.5
	WASECA COUNTY, MN							
54	**Professional, scientific, & technical services**	**29**	**4 890**	**1 559**	**389**	**103**	**52.2**	**3.1**
541	Professional, scientific, & technical services	29	4 890	1 559	389	103	52.2	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 462	379	106	33	57.5	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 462	379	106	33	57.5	8.8
	WASHINGTON COUNTY, MN							
54	**Professional, scientific, & technical services**	**443**	**134 977**	**44 301**	**8 833**	**1 180**	**40.7**	**2.4**
541	Professional, scientific, & technical services	443	134 977	44 301	8 833	1 180	40.7	2.4
5411	Legal services	62	19 445	7 670	1 319	214	31.4	3.7
54111	Offices of lawyers	52	16 234	6 342	1 047	171	37.6	3.9
541110	Offices of lawyers	52	16 234	6 342	1 047	171	37.6	3.9
5411101	Offices of lawyers (except legal aid societies)	52	16 234	6 342	1 047	171	37.6	3.9
54119	Other legal services	10	3 211	1 328	272	43	–	2.6
541191	Title abstract & settlement offices	10	3 211	1 328	272	43	–	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	11 341	3 654	969	192	43.8	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	11 341	3 654	969	192	43.8	2.8
541211	Offices of certified public accountants	27	4 136	2 054	619	81	47.0	3.8
541213	Tax return preparation services	9	1 305	134	56	40	90.8	–
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	65	17 671	7 969	1 580	198	61.9	2.7
54131	Architectural services	14	4 339	1 755	353	52	60.5	–
541310	Architectural services	14	4 339	1 755	353	52	60.5	–
54133	Engineering services	43	9 170	4 537	856	102	86.1	4.7
541330	Engineering services	43	9 170	4 537	856	102	86.1	4.7
5414	Specialized design services	24	3 910	1 201	152	26	81.9	1.8
54143	Graphic design services	16	2 716	933	130	22	79.1	2.6
541430	Graphic design services	16	2 716	933	130	22	79.1	2.6
5415	Computer systems design & related services	114	24 698	10 574	2 376	198	61.1	1.5
54151	Computer systems design & related services	114	24 698	10 574	2 376	198	61.1	1.5
541512	Computer systems design services	47	17 091	6 397	1 697	122	52.6	.5
5415122	Computer systems consultants (except systems integrators)	38	7 765	2 795	580	51	95.0	.3
5416	Management, scientific, & technical consulting services	83	32 134	8 659	1 520	157	36.9	.9
54161	Management consulting services	60	25 630	5 512	1 040	100	26.5	1.2
541613	Marketing consulting services	19	D	D	D	b	D	D
541618	Other management consulting services	5	D	D	D	a	D	D
54169	Other scientific & technical consulting services	19	4 892	2 651	400	43	80.6	–
541690	Other scientific & technical consulting services	19	4 892	2 651	400	43	80.6	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON COUNTY, MN—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	17	20 858	2 381	492	107	6.3	.8
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
	WATONWAN COUNTY, MN							
54	**Professional, scientific, & technical services**	**12**	**3 441**	**1 037**	**257**	**68**	**68.4**	**1.2**
541	Professional, scientific, & technical services	12	3 441	1 037	257	68	68.4	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 074	519	129	23	27.3	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 074	519	129	23	27.3	3.7
	WILKIN COUNTY, MN							
54	**Professional, scientific, & technical services**	**9**	**3 434**	**2 704**	**590**	**149**	**11.6**	**.8**
541	Professional, scientific, & technical services	9	3 434	2 704	590	149	11.6	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	3 023	2 568	554	137	8.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	3 023	2 568	554	137	8.0	–
	WINONA COUNTY, MN							
54	**Professional, scientific, & technical services**	**71**	**33 205**	**10 902**	**2 514**	**569**	**34.3**	**–**
541	Professional, scientific, & technical services	71	33 205	10 902	2 514	569	34.3	–
5411	Legal services	20	4 539	1 629	362	74	35.5	–
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 536	833	208	59	79.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 536	833	208	59	79.1	–
5413	Architectural, engineering, & related services	14	2 826	1 172	288	37	95.7	–
5414	Specialized design services	4	2 519	679	147	29	28.1	–
5419	Other professional, scientific, & technical services	9	D	D	D	e	D	D
54192	Photographic services	7	D	D	D	e	D	D
541922	Commercial photography	3	D	D	D	e	D	D
	WRIGHT COUNTY, MN							
54	**Professional, scientific, & technical services**	**129**	**44 283**	**17 503**	**3 597**	**693**	**52.0**	**3.4**
541	Professional, scientific, & technical services	129	44 283	17 503	3 597	693	52.0	3.4
5411	Legal services	27	8 406	3 147	676	115	59.8	–
54111	Offices of lawyers	22	6 877	2 492	524	83	68.7	–
541110	Offices of lawyers	22	6 877	2 492	524	83	68.7	–
5411101	Offices of lawyers (except legal aid societies)	22	6 877	2 492	524	83	68.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	4 696	1 882	481	84	51.8	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	4 696	1 882	481	84	51.8	3.0
541211	Offices of certified public accountants	15	3 695	1 613	393	56	38.8	3.9
5413	Architectural, engineering, & related services	18	7 682	3 896	593	105	78.4	1.4
5415	Computer systems design & related services	26	5 829	2 249	405	39	67.7	1.7
54151	Computer systems design & related services	26	5 829	2 249	405	39	67.7	1.7
5418	Advertising & related services	12	14 382	5 541	1 299	304	24.2	7.3
5419	Other professional, scientific, & technical services	7	1 584	264	41	23	51.8	–
54192	Photographic services	6	D	D	D	b	D	D
	YELLOW MEDICINE COUNTY, MN							
54	**Professional, scientific, & technical services**	**13**	**4 272**	**1 132**	**268**	**47**	**16.2**	**1.5**
541	Professional, scientific, & technical services	13	4 272	1 132	268	47	16.2	1.5
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AFTON, MN							
54	**Professional, scientific, & technical services**	**10**	**1 815**	**736**	**180**	**22**	**91.9**	**–**
541	Professional, scientific, & technical services	10	1 815	736	180	22	91.9	–
	ALBERT LEA, MN							
54	**Professional, scientific, & technical services**	**29**	**7 514**	**3 638**	**643**	**135**	**36.7**	**.4**
541	Professional, scientific, & technical services	29	7 514	3 638	643	135	36.7	.4
5411	Legal services	7	3 210	1 915	280	54	7.0	–
54111	Offices of lawyers	6	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 273	833	205	42	58.2	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 273	833	205	42	58.2	1.3
	ALEXANDRIA, MN							
54	**Professional, scientific, & technical services**	**35**	**13 232**	**7 041**	**1 512**	**237**	**26.1**	**4.6**
541	Professional, scientific, & technical services	35	13 232	7 041	1 512	237	26.1	4.6
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	ANDOVER, MN							
54	**Professional, scientific, & technical services**	**41**	**8 007**	**3 713**	**910**	**95**	**56.2**	**9.4**
541	Professional, scientific, & technical services	41	8 007	3 713	910	95	56.2	9.4
5415	Computer systems design & related services	17	4 101	2 279	654	44	43.7	1.9
54151	Computer systems design & related services	17	4 101	2 279	654	44	43.7	1.9
	ANOKA, MN							
54	**Professional, scientific, & technical services**	**60**	**23 795**	**8 708**	**1 818**	**265**	**31.9**	**3.9**
541	Professional, scientific, & technical services	60	23 795	8 708	1 818	265	31.9	3.9
5411	Legal services	30	15 822	5 704	1 225	178	19.2	1.3
54111	Offices of lawyers	26	12 825	4 635	992	143	22.8	1.6
541110	Offices of lawyers	26	12 825	4 635	992	143	22.8	1.6
5411101	Offices of lawyers (except legal aid societies)	26	12 825	4 635	992	143	22.8	1.6
54119	Other legal services	4	2 997	1 069	233	35	3.9	–
541191	Title abstract & settlement offices	4	2 997	1 069	233	35	3.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 398	580	137	25	53.4	46.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 398	580	137	25	53.4	46.6
5413	Architectural, engineering, & related services	5	3 184	1 510	277	30	31.0	–
5418	Advertising & related services	1	D	D	D	a	D	D
	APPLE VALLEY, MN							
54	**Professional, scientific, & technical services**	**107**	**21 528**	**9 629**	**2 138**	**266**	**39.0**	**6.3**
541	Professional, scientific, & technical services	107	21 528	9 629	2 138	266	39.0	6.3
5411	Legal services	16	7 664	3 291	681	104	11.1	9.3
54111	Offices of lawyers	10	4 327	1 963	385	57	17.1	16.5
541110	Offices of lawyers	10	4 327	1 963	385	57	17.1	16.5
5411101	Offices of lawyers (except legal aid societies)	10	4 327	1 963	385	57	17.1	16.5
54119	Other legal services	6	3 337	1 328	296	47	3.4	–
541191	Title abstract & settlement offices	6	3 337	1 328	296	47	3.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 999	961	242	26	22.6	11.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 999	961	242	26	22.6	11.7
5413	Architectural, engineering, & related services	10	3 346	1 487	317	36	39.4	.7
5415	Computer systems design & related services	43	5 645	3 133	760	72	75.3	4.8
54151	Computer systems design & related services	43	5 645	3 133	760	72	75.3	4.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ARDEN HILLS, MN							
54	**Professional, scientific, & technical services**	**59**	**107 052**	**57 859**	**13 627**	**1 026**	**9.5**	**8.8**
541	Professional, scientific, & technical services	59	107 052	57 859	13 627	1 026	9.5	8.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
5414	Specialized design services	4	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	18	D	D	D	f	D	D
54151	Computer systems design & related services	18	D	D	D	f	D	D
541512	Computer systems design services	9	D	D	D	f	D	D
5415121	Computer systems integrators	3	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	b	D	D
5418	Advertising & related services	7	3 152	1 216	257	49	20.4	–
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	AUSTIN, MN							
54	**Professional, scientific, & technical services**	**30**	**12 394**	**4 620**	**1 043**	**174**	**18.3**	**10.9**
541	Professional, scientific, & technical services	30	12 394	4 620	1 043	174	18.3	10.9
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	c	D	D
541211	Offices of certified public accountants	3	D	D	D	b	D	D
	BAXTER, MN							
54	**Professional, scientific, & technical services**	**9**	**5 561**	**1 672**	**441**	**45**	**13.5**	**.3**
541	Professional, scientific, & technical services	9	5 561	1 672	441	45	13.5	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
	BAYPORT, MN							
54	**Professional, scientific, & technical services**	**3**	**832**	**271**	**63**	**12**	**D**	**–**
	BELLE PLAINE, MN							
54	**Professional, scientific, & technical services**	**3**	**227**	**29**	**6**	**3**	**100.0**	**–**
	BEMIDJI, MN							
54	**Professional, scientific, & technical services**	**36**	**11 816**	**5 564**	**1 138**	**185**	**43.5**	**1.8**
541	Professional, scientific, & technical services	36	11 816	5 564	1 138	185	43.5	1.8
5411	Legal services	15	5 925	2 768	501	72	30.9	–
54111	Offices of lawyers	15	5 925	2 768	501	72	30.9	–
541110	Offices of lawyers	15	5 925	2 768	501	72	30.9	–
5411101	Offices of lawyers (except legal aid societies)	15	5 925	2 768	501	72	30.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
541219	Other accounting services	3	D	D	D	b	D	D
	BENSON, MN							
54	**Professional, scientific, & technical services**	**11**	**2 245**	**631**	**134**	**43**	**40.1**	**–**
541	Professional, scientific, & technical services	11	2 245	631	134	43	40.1	–
	BIG LAKE, MN							
54	**Professional, scientific, & technical services**	**5**	**1 007**	**407**	**97**	**26**	**79.8**	**–**
541	Professional, scientific, & technical services	5	1 007	407	97	26	79.8	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BLAINE, MN *							
54	**Professional, scientific, & technical services**	**81**	**27 579**	**11 269**	**2 304**	**334**	**49.3**	**1.6**
541	Professional, scientific, & technical services	81	27 579	11 269	2 304	334	49.3	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 246	1 083	277	41	78.9	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 246	1 083	277	41	78.9	3.1
5413	Architectural, engineering, & related services	16	12 584	5 697	1 123	152	24.6	.4
54133	Engineering services	13	10 729	4 776	890	127	27.7	.5
541330	Engineering services	13	10 729	4 776	890	127	27.7	.5
5414	Specialized design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	24	4 451	1 761	342	41	93.7	3.5
54151	Computer systems design & related services	24	4 451	1 761	342	41	93.7	3.5
5418	Advertising & related services	11	1 883	556	89	24	41.5	4.9
54189	Other services related to advertising	7	1 385	380	55	13	39.7	4.9
541890	Other services related to advertising	7	1 385	380	55	13	39.7	4.9
	BLAINE, MN (ANOKA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**80**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	80	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 246	1 083	277	41	78.9	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 246	1 083	277	41	78.9	3.1
5413	Architectural, engineering, & related services	16	12 584	5 697	1 123	152	24.6	.4
54133	Engineering services	13	10 729	4 776	890	127	27.7	.5
541330	Engineering services	13	10 729	4 776	890	127	27.7	.5
5415	Computer systems design & related services	24	4 451	1 761	342	41	93.7	3.5
54151	Computer systems design & related services	24	4 451	1 761	342	41	93.7	3.5
5418	Advertising & related services	11	1 883	556	89	24	41.5	4.9
54189	Other services related to advertising	7	1 385	380	55	13	39.7	4.9
541890	Other services related to advertising	7	1 385	380	55	13	39.7	4.9
	BLAINE, MN (RAMSEY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
5414	Specialized design services	1	D	D	D	a	D	D
	BLOOMINGTON, MN							
54	**Professional, scientific, & technical services**	**578**	**967 617**	**376 613**	**89 314**	**7 762**	**9.2**	**5.4**
541	Professional, scientific, & technical services	578	967 617	376 613	89 314	7 762	9.2	5.4
5411	Legal services	92	67 722	38 372	9 356	694	13.8	2.4
54111	Offices of lawyers	87	58 313	34 132	8 377	567	15.5	1.8
541110	Offices of lawyers	87	58 313	34 132	8 377	567	15.5	1.8
5411101	Offices of lawyers (except legal aid societies)	87	58 313	34 132	8 377	567	15.5	1.8
54119	Other legal services	5	9 409	4 240	979	127	3.5	5.5
541191	Title abstract & settlement offices	4	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	77	39 080	17 673	3 980	479	17.6	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	77	39 080	17 673	3 980	479	17.6	2.9
541211	Offices of certified public accountants	45	27 557	14 484	3 298	342	16.6	2.3
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	54	63 236	28 282	6 703	683	25.1	4.6
54131	Architectural services	12	9 029	3 403	611	64	58.9	1.1
541310	Architectural services	12	9 029	3 403	611	64	58.9	1.1
54133	Engineering services	28	42 854	20 823	5 138	467	12.3	6.3
541330	Engineering services	28	42 854	20 823	5 138	467	12.3	6.3
54135	Building inspection services	5	5 352	1 763	455	78	85.8	1.4
541350	Building inspection services	5	5 352	1 763	455	78	85.8	1.4
54137	Surveying & mapping (except geophysical) services	5	3 234	1 044	202	38	22.7	–
541370	Surveying & mapping (except geophysical) services	5	3 234	1 044	202	38	22.7	–
5414	Specialized design services	20	7 116	2 454	507	93	34.3	6.3
54143	Graphic design services	17	5 504	2 284	460	89	24.5	8.2
541430	Graphic design services	17	5 504	2 284	460	89	24.5	8.2
5414301	Graphic design services (except commercial art & medical artists)	9	4 387	1 823	354	82	20.4	8.9
5415	Computer systems design & related services	131	506 240	169 220	40 521	3 320	2.4	4.3
54151	Computer systems design & related services	131	506 240	169 220	40 521	3 320	2.4	4.3
541511	Custom computer programming services	52	D	D	D	g	D	D
541512	Computer systems design services	61	339 480	80 295	19 444	1 727	2.5	2.6
5415121	Computer systems integrators	15	281 232	49 690	13 289	1 114	.4	1.6
5415122	Computer systems consultants (except systems integrators)	46	58 248	30 605	6 155	613	12.9	7.5
541519	Other computer related services	16	4 072	1 976	446	93	20.3	20.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BLOOMINGTON, MN—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	113	119 822	51 257	13 035	841	13.8	7.1
54161	Management consulting services	96	111 337	48 752	12 594	757	10.6	7.1
541611	Administrative management & general management consulting service	38	37 321	18 234	5 319	230	12.7	17.8
541612	Human resources & executive search consulting services	37	46 836	21 249	4 976	339	9.0	2.3
5416121	Actuarial consulting	3	D	D	D	b	D	D
5416122	Executive placement services	18	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	16	28 716	12 012	2 701	199	6.6	3.7
541613	Marketing consulting services	15	D	D	D	b	D	D
541618	Other management consulting services	4	D	D	D	c	D	D
54169	Other scientific & technical consulting services	15	D	D	D	b	D	D
541690	Other scientific & technical consulting services	15	D	D	D	b	D	D
5418	Advertising & related services	57	116 773	52 329	11 381	1 157	13.8	5.7
54181	Advertising agencies	26	57 525	30 115	6 560	596	8.1	1.5
541810	Advertising agencies	26	57 525	30 115	6 560	596	8.1	1.5
54182	Public relations agencies	6	D	D	D	c	D	D
541820	Public relations agencies	6	D	D	D	c	D	D
54189	Other services related to advertising	12	D	D	D	c	D	D
541890	Other services related to advertising	12	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	8	D	D	D	b	D	D
5418909	All other advertising	2	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	28	D	D	D	e	D	D
54191	Marketing research & public opinion polling	14	32 180	10 949	2 335	322	28.0	12.9
541910	Marketing research & public opinion polling	14	32 180	10 949	2 335	322	28.0	12.9
54192	Photographic services	11	7 386	2 686	664	108	12.3	–
541921	Photographic studios, portrait	9	D	D	D	b	D	D
541922	Commercial photography	2	D	D	D	b	D	D
	BLUE EARTH, MN							
54	**Professional, scientific, & technical services**	**10**	**2 475**	**1 117**	**235**	**63**	**59.0**	**–**
541	Professional, scientific, & technical services	10	2 475	1 117	235	63	59.0	–
	BRAINERD, MN							
54	**Professional, scientific, & technical services**	**47**	**42 012**	**19 374**	**4 590**	**620**	**13.9**	**2.2**
541	Professional, scientific, & technical services	47	42 012	19 374	4 590	620	13.9	2.2
5411	Legal services	24	6 045	2 526	547	91	47.3	12.5
54111	Offices of lawyers	19	5 105	2 123	451	70	56.0	14.0
541110	Offices of lawyers	19	5 105	2 123	451	70	56.0	14.0
5411101	Offices of lawyers (except legal aid societies)	19	5 105	2 123	451	70	56.0	14.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	e	D	D
54161	Management consulting services	5	D	D	D	e	D	D
541612	Human resources & executive search consulting services	1	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	1	D	D	D	e	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	BRECKENRIDGE, MN							
54	**Professional, scientific, & technical services**	**9**	**3 434**	**2 704**	**590**	**149**	**11.6**	**.8**
541	Professional, scientific, & technical services	9	3 434	2 704	590	149	11.6	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	3 023	2 568	554	137	8.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	3 023	2 568	554	137	8.0	–
	BROOKLYN CENTER, MN							
54	**Professional, scientific, & technical services**	**70**	**31 398**	**13 843**	**2 979**	**386**	**14.9**	**10.5**
541	Professional, scientific, & technical services	70	31 398	13 843	2 979	386	14.9	10.5
5411	Legal services	26	8 177	3 804	768	107	13.5	25.0
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 001	1 850	438	66	27.2	21.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 001	1 850	438	66	27.2	21.1
541211	Offices of certified public accountants	11	3 732	1 756	409	59	28.6	17.1
5413	Architectural, engineering, & related services	6	3 152	1 177	316	42	30.8	–
5414	Specialized design services	2	D	D	D	b	D	D
54142	Industrial design services	1	D	D	D	b	D	D
541420	Industrial design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	9	7 853	4 420	904	75	5.4	4.1
54151	Computer systems design & related services	9	7 853	4 420	904	75	5.4	4.1
541511	Custom computer programming services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BROOKLYN PARK, MN							
54	**Professional, scientific, & technical services**	**116**	**86 193**	**41 842**	**10 032**	**865**	**15.9**	**1.7**
541	Professional, scientific, & technical services	116	86 193	41 842	10 032	865	15.9	1.7
5411	Legal services	12	4 336	1 812	396	45	12.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	4 926	2 680	612	88	16.1	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	4 926	2 680	612	88	16.1	1.4
541211	Offices of certified public accountants	5	3 822	2 201	497	60	4.8	1.8
5413	Architectural, engineering, & related services	18	7 014	3 530	787	114	41.9	–
5415	Computer systems design & related services	47	56 944	31 543	7 714	520	11.7	.2
54151	Computer systems design & related services	47	56 944	31 543	7 714	520	11.7	.2
541511	Custom computer programming services	17	10 629	6 235	1 591	114	12.8	.5
541512	Computer systems design services	20	D	D	D	e	D	D
5415121	Computer systems integrators	5	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	15	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
	BUFFALO, MN							
54	**Professional, scientific, & technical services**	**26**	**10 729**	**3 827**	**727**	**139**	**53.0**	**9.7**
541	Professional, scientific, & technical services	26	10 729	3 827	727	139	53.0	9.7
5411	Legal services	11	3 783	1 257	282	60	57.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	2 085	1 485	176	28	D	–
	BURNSVILLE, MN							
54	**Professional, scientific, & technical services**	**212**	**96 390**	**33 902**	**6 801**	**956**	**34.4**	**9.3**
541	Professional, scientific, & technical services	212	96 390	33 902	6 801	956	34.4	9.3
5411	Legal services	25	5 378	1 433	314	58	41.7	22.5
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	5 249	2 531	615	89	43.9	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	5 249	2 531	615	89	43.9	4.5
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	12 652	5 949	1 198	134	52.8	2.7
54133	Engineering services	17	9 749	4 081	810	92	59.8	3.5
541330	Engineering services	17	9 749	4 081	810	92	59.8	3.5
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5415	Computer systems design & related services	69	36 800	12 543	2 390	255	33.9	4.3
54151	Computer systems design & related services	69	36 800	12 543	2 390	255	33.9	4.3
541511	Custom computer programming services	35	13 009	5 880	1 013	103	68.4	7.5
541512	Computer systems design services	28	23 453	6 477	1 331	147	14.1	2.3
5415122	Computer systems consultants (except systems integrators)	21	12 201	4 598	916	79	18.6	4.4
5416	Management, scientific, & technical consulting services	27	9 907	4 718	877	114	42.4	21.9
54161	Management consulting services	24	9 667	4 626	849	110	41.0	22.5
5418	Advertising & related services	17	9 695	1 937	440	63	23.3	35.5
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	c	D	D
54192	Photographic services	14	13 097	3 375	694	195	6.4	–
541921	Photographic studios, portrait	11	D	D	D	b	D	D
541922	Commercial photography	3	D	D	D	c	D	D
	BYRON, MN							
54	**Professional, scientific, & technical services**	**3**	**133**	**33**	**5**	**2**	**100.0**	**–**
	CALEDONIA, MN							
54	**Professional, scientific, & technical services**	**4**	**1 178**	**281**	**75**	**18**	**10.9**	**–**
541	Professional, scientific, & technical services	4	1 178	281	75	18	10.9	–
	CAMBRIDGE, MN							
54	**Professional, scientific, & technical services**	**15**	**3 822**	**1 719**	**389**	**71**	**62.5**	**14.4**
541	Professional, scientific, & technical services	15	3 822	1 719	389	71	62.5	14.4
	CANNON FALLS, MN							
54	**Professional, scientific, & technical services**	**10**	**2 160**	**521**	**112**	**26**	**52.7**	**29.7**
541	Professional, scientific, & technical services	10	2 160	521	112	26	52.7	29.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHAMPLIN, MN							
54	**Professional, scientific, & technical services**	**32**	**12 683**	**3 559**	**721**	**94**	**26.6**	**2.1**
541	Professional, scientific, & technical services	32	12 683	3 559	721	94	26.6	2.1
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	CHANHASSEN, MN *							
54	**Professional, scientific, & technical services**	**60**	**50 662**	**21 407**	**4 655**	**692**	**15.0**	**3.8**
541	Professional, scientific, & technical services	60	50 662	21 407	4 655	692	15.0	3.8
5413	Architectural, engineering, & related services	7	D	D	D	a	D	D
5414	Specialized design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	24	6 347	2 078	423	58	56.1	2.2
54151	Computer systems design & related services	24	6 347	2 078	423	58	56.1	2.2
5416	Management, scientific, & technical consulting services	15	3 798	1 329	247	24	56.0	38.7
54161	Management consulting services	15	3 798	1 329	247	24	56.0	38.7
5418	Advertising & related services	3	D	D	D	f	D	D
54186	Direct mail advertising	2	D	D	D	f	D	D
541860	Direct mail advertising	2	D	D	D	f	D	D
	CHANHASSEN, MN (CARVER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**57**	**49 728**	**20 916**	**4 550**	**675**	**14.4**	**3.9**
541	Professional, scientific, & technical services	57	49 728	20 916	4 550	675	14.4	3.9
5413	Architectural, engineering, & related services	7	D	D	D	a	D	D
5414	Specialized design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	21	5 413	1 587	318	41	56.9	2.5
54151	Computer systems design & related services	21	5 413	1 587	318	41	56.9	2.5
5416	Management, scientific, & technical consulting services	15	3 798	1 329	247	24	56.0	38.7
54161	Management consulting services	15	3 798	1 329	247	24	56.0	38.7
5418	Advertising & related services	3	D	D	D	f	D	D
54186	Direct mail advertising	2	D	D	D	f	D	D
541860	Direct mail advertising	2	D	D	D	f	D	D
	CHANHASSEN, MN (HENNEPIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**934**	**491**	**105**	**17**	**D**	**–**
541	Professional, scientific, & technical services	3	934	491	105	17	D	–
	CHASKA, MN							
54	**Professional, scientific, & technical services**	**31**	**10 821**	**5 067**	**1 108**	**184**	**29.8**	**5.8**
541	Professional, scientific, & technical services	31	10 821	5 067	1 108	184	29.8	5.8
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
	CHISHOLM, MN							
54	**Professional, scientific, & technical services**	**9**	**1 966**	**1 086**	**200**	**40**	**74.7**	**.3**
541	Professional, scientific, & technical services	9	1 966	1 086	200	40	74.7	.3
	CIRCLE PINES, MN							
54	**Professional, scientific, & technical services**	**14**	**2 043**	**762**	**210**	**37**	**66.3**	**–**
541	Professional, scientific, & technical services	14	2 043	762	210	37	66.3	–
	CLOQUET, MN							
54	**Professional, scientific, & technical services**	**18**	**5 733**	**2 598**	**595**	**100**	**28.4**	**–**
541	Professional, scientific, & technical services	18	5 733	2 598	595	100	28.4	–
5411	Legal services	7	3 144	1 633	357	59	13.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 098	462	125	18	43.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 098	462	125	18	43.8	–
	COLD SPRING, MN							
54	**Professional, scientific, & technical services**	**8**	**5 153**	**2 484**	**603**	**64**	**15.0**	**–**
541	Professional, scientific, & technical services	8	5 153	2 484	603	64	15.0	–
5411	Legal services	3	D	D	D	b	D	D
54111	Offices of lawyers	3	D	D	D	b	D	D
541110	Offices of lawyers	3	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLUMBIA HEIGHTS, MN							
54	**Professional, scientific, & technical services**	**38**	**9 872**	**3 490**	**813**	**263**	**47.9**	**4.5**
541	Professional, scientific, & technical services	38	9 872	3 490	813	263	47.9	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 933	1 070	310	179	21.7	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 933	1 070	310	179	21.7	7.6
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	COON RAPIDS, MN							
54	**Professional, scientific, & technical services**	**95**	**35 008**	**13 350**	**3 174**	**452**	**52.3**	**5.2**
541	Professional, scientific, & technical services	95	35 008	13 350	3 174	452	52.3	5.2
5411	Legal services	15	9 477	5 291	1 349	122	6.2	14.1
54111	Offices of lawyers	10	7 200	4 269	1 131	90	5.9	16.2
541110	Offices of lawyers	10	7 200	4 269	1 131	90	5.9	16.2
5411101	Offices of lawyers (except legal aid societies)	10	7 200	4 269	1 131	90	5.9	16.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 476	976	222	48	77.6	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 476	976	222	48	77.6	4.9
5413	Architectural, engineering, & related services	13	6 995	2 036	387	49	77.1	1.5
5415	Computer systems design & related services	31	8 741	3 135	788	74	93.8	.7
54151	Computer systems design & related services	31	8 741	3 135	788	74	93.8	.7
541512	Computer systems design services	10	6 419	2 041	556	45	97.9	.4
5418	Advertising & related services	4	D	D	D	b	D	D
	CORCORAN, MN							
54	**Professional, scientific, & technical services**	**10**	**918**	**437**	**145**	**11**	**86.9**	**–**
541	Professional, scientific, & technical services	10	918	437	145	11	86.9	–
	COTTAGE GROVE, MN							
54	**Professional, scientific, & technical services**	**27**	**7 060**	**1 984**	**404**	**54**	**32.0**	**1.7**
541	Professional, scientific, & technical services	27	7 060	1 984	404	54	32.0	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
541219	Other accounting services	2	D	D	D	a	D	D
	CROOKSTON, MN							
54	**Professional, scientific, & technical services**	**15**	**6 088**	**2 904**	**586**	**83**	**33.4**	**.8**
541	Professional, scientific, & technical services	15	6 088	2 904	586	83	33.4	.8
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	CRYSTAL, MN							
54	**Professional, scientific, & technical services**	**43**	**12 465**	**4 632**	**1 081**	**146**	**48.9**	**10.2**
541	Professional, scientific, & technical services	43	12 465	4 632	1 081	146	48.9	10.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 248	1 086	301	56	30.2	21.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 248	1 086	301	56	30.2	21.3
5416	Management, scientific, & technical consulting services	7	3 688	618	150	13	79.0	1.5
54161	Management consulting services	6	D	D	D	a	D	D
5418	Advertising & related services	3	2 917	969	191	20	–	–
	DAYTON, MN *							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	DAYTON, MN (HENNEPIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	DEEPHAVEN, MN							
54	**Professional, scientific, & technical services**	**31**	**8 944**	**3 708**	**786**	**60**	**32.1**	**49.3**
541	Professional, scientific, & technical services	31	8 944	3 708	786	60	32.1	49.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	1 973	336	63	8	19.4	80.6
5418	Advertising & related services	5	1 397	545	104	6	3.7	90.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DELANO, MN							
54	**Professional, scientific, & technical services**	**7**	**2 360**	**973**	**235**	**53**	**79.4**	**–**
541	Professional, scientific, & technical services	7	2 360	973	235	53	79.4	–
	DETROIT LAKES, MN							
54	**Professional, scientific, & technical services**	**34**	**8 905**	**3 905**	**788**	**138**	**46.3**	**–**
541	Professional, scientific, & technical services	34	8 905	3 905	788	138	46.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	2 553	1 631	294	26	8.5	–
	DULUTH, MN							
54	**Professional, scientific, & technical services**	**197**	**98 314**	**43 407**	**9 515**	**1 446**	**24.3**	**4.3**
541	Professional, scientific, & technical services	197	98 314	43 407	9 515	1 446	24.3	4.3
5411	Legal services	58	34 948	17 103	3 421	443	10.4	3.2
54111	Offices of lawyers	54	D	D	D	e	D	D
541110	Offices of lawyers	54	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	54	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	16 079	6 345	1 524	276	19.0	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	16 079	6 345	1 524	276	19.0	4.9
541211	Offices of certified public accountants	21	13 627	5 454	1 253	143	16.5	4.6
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	35	21 411	11 065	2 374	315	30.7	5.0
54131	Architectural services	11	9 239	4 430	1 024	112	12.7	–
541310	Architectural services	11	9 239	4 430	1 024	112	12.7	–
54133	Engineering services	16	9 251	5 132	1 017	129	48.0	7.5
541330	Engineering services	16	9 251	5 132	1 017	129	48.0	7.5
5415	Computer systems design & related services	12	D	D	D	b	D	D
54151	Computer systems design & related services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	20	5 536	2 163	575	80	34.7	1.1
5418	Advertising & related services	16	8 644	2 634	630	155	61.3	1.1
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	EAGAN, MN							
54	**Professional, scientific, & technical services**	**214**	**105 784**	**42 164**	**9 256**	**879**	**34.0**	**12.3**
541	Professional, scientific, & technical services	214	105 784	42 164	9 256	879	34.0	12.3
5411	Legal services	25	11 138	5 531	1 230	126	25.3	.3
54111	Offices of lawyers	20	8 385	4 619	1 036	99	28.2	.4
541110	Offices of lawyers	20	8 385	4 619	1 036	99	28.2	.4
5411101	Offices of lawyers (except legal aid societies)	20	8 385	4 619	1 036	99	28.2	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	4 647	2 624	601	103	89.9	9.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	4 647	2 624	601	103	89.9	9.3
5413	Architectural, engineering, & related services	25	8 726	4 271	862	85	71.3	8.7
5414	Specialized design services	7	D	D	D	b	D	D
54141	Interior design services	2	D	D	D	b	D	D
541410	Interior design services	2	D	D	D	b	D	D
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	82	32 900	14 610	3 116	244	32.2	14.4
54151	Computer systems design & related services	82	32 900	14 610	3 116	244	32.2	14.4
541511	Custom computer programming services	29	17 616	8 943	1 982	150	7.1	25.9
541512	Computer systems design services	37	12 029	4 030	928	75	64.3	1.6
5415122	Computer systems consultants (except systems integrators)	30	5 177	2 245	394	38	97.2	.8
5416	Management, scientific, & technical consulting services	32	14 942	5 651	1 255	89	65.9	1.9
54161	Management consulting services	29	13 949	5 082	1 135	84	66.9	2.1
541611	Administrative management & general management consulting service	13	7 920	3 480	681	50	68.9	.5
541618	Other management consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	19	23 725	6 190	1 343	131	5.6	28.4
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
	EAST BETHEL, MN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EAST GRAND FORKS, MN							
54	**Professional, scientific, & technical services**	**7**	**2 566**	**1 129**	**261**	**43**	**16.2**	**–**
541	Professional, scientific, & technical services	7	2 566	1 129	261	43	16.2	–
	EDEN PRAIRIE, MN							
54	**Professional, scientific, & technical services**	**330**	**440 961**	**170 809**	**39 546**	**3 902**	**12.8**	**5.7**
541	Professional, scientific, & technical services	330	440 961	170 809	39 546	3 902	12.8	5.7
5411	Legal services	12	2 819	1 585	294	40	49.4	10.8
54111	Offices of lawyers	12	2 819	1 585	294	40	49.4	10.8
541110	Offices of lawyers	12	2 819	1 585	294	40	49.4	10.8
5411101	Offices of lawyers (except legal aid societies)	12	2 819	1 585	294	40	49.4	10.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	49 298	12 718	3 390	382	2.4	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	49 298	12 718	3 390	382	2.4	.9
541211	Offices of certified public accountants	12	D	D	D	b	D	D
541214	Payroll services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	38	37 055	18 705	4 117	400	23.0	.7
54131	Architectural services	8	9 365	3 724	762	82	2.1	–
541310	Architectural services	8	9 365	3 724	762	82	2.1	–
54133	Engineering services	27	25 900	14 286	3 195	304	25.8	1.0
541330	Engineering services	27	25 900	14 286	3 195	304	25.8	1.0
5414	Specialized design services	20	7 563	1 933	408	54	57.3	4.8
54141	Interior design services	7	D	D	D	a	D	D
541410	Interior design services	7	D	D	D	a	D	D
54143	Graphic design services	11	2 602	851	181	27	32.0	4.4
541430	Graphic design services	11	2 602	851	181	27	32.0	4.4
5415	Computer systems design & related services	121	145 375	63 273	14 232	1 050	12.7	15.0
54151	Computer systems design & related services	121	145 375	63 273	14 232	1 050	12.7	15.0
541511	Custom computer programming services	49	D	D	D	e	D	D
541512	Computer systems design services	63	73 112	29 276	6 181	560	16.8	26.5
5415121	Computer systems integrators	19	55 480	20 659	4 541	421	8.0	34.0
5415122	Computer systems consultants (except systems integrators)	44	17 632	8 617	1 640	139	44.6	2.8
541519	Other computer related services	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	75	87 393	24 403	5 018	426	17.1	1.1
54161	Management consulting services	63	82 848	22 937	4 736	390	12.8	1.2
541611	Administrative management & general management consulting service	27	73 516	19 655	4 279	341	3.4	1.1
541612	Human resources & executive search consulting services	15	D	D	D	b	D	D
5417	Scientific research & development services	5	13 488	6 665	1 447	133	3.6	2.8
5418	Advertising & related services	26	24 799	7 847	1 527	142	19.5	1.8
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	11	73 171	33 680	9 113	1 275	3.1	–
54192	Photographic services	6	D	D	D	g	D	D
541921	Photographic studios, portrait	4	D	D	D	g	D	D
	EDINA, MN							
54	**Professional, scientific, & technical services**	**522**	**699 066**	**238 017**	**49 736**	**4 975**	**53.1**	**3.0**
541	Professional, scientific, & technical services	522	699 066	238 017	49 736	4 975	53.1	3.0
5411	Legal services	113	83 222	34 564	7 723	950	15.2	7.0
54111	Offices of lawyers	92	43 295	21 390	4 562	499	27.4	8.2
541110	Offices of lawyers	92	43 295	21 390	4 562	499	27.4	8.2
5411101	Offices of lawyers (except legal aid societies)	92	43 295	21 390	4 562	499	27.4	8.2
54119	Other legal services	21	39 927	13 174	3 161	451	2.0	5.8
541191	Title abstract & settlement offices	20	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	61	48 418	22 420	4 851	458	16.7	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	61	48 418	22 420	4 851	458	16.7	.7
541211	Offices of certified public accountants	47	46 604	21 965	4 761	416	14.3	.2
541213	Tax return preparation services	6	1 026	157	38	30	100.0	–
5413	Architectural, engineering, & related services	54	33 806	14 192	2 974	351	53.4	.2
54131	Architectural services	12	6 764	2 706	415	59	30.2	–
541310	Architectural services	12	6 764	2 706	415	59	30.2	–
54133	Engineering services	35	25 276	10 694	2 407	254	60.4	.1
541330	Engineering services	35	25 276	10 694	2 407	254	60.4	.1
5414	Specialized design services	26	13 266	6 087	1 193	133	12.2	5.7
54143	Graphic design services	19	11 068	5 159	1 008	102	11.7	3.0
541430	Graphic design services	19	11 068	5 159	1 008	102	11.7	3.0
5414301	Graphic design services (except commercial art & medical artists)	17	D	D	D	b	D	D
5415	Computer systems design & related services	87	148 111	74 847	16 150	1 164	7.1	7.4
54151	Computer systems design & related services	87	148 111	74 847	16 150	1 164	7.1	7.4
541511	Custom computer programming services	33	55 926	28 467	6 012	483	6.3	5.4
541512	Computer systems design services	43	89 822	45 374	9 939	663	6.1	8.7
5415121	Computer systems integrators	15	66 614	29 161	6 938	466	3.2	7.1
5415122	Computer systems consultants (except systems integrators)	28	23 208	16 213	3 001	197	14.3	13.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EDINA, MN—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	120	332 528	74 197	14 386	1 550	92.3	.7
54161	Management consulting services	108	331 021	73 579	14 237	1 537	92.3	.7
541611	Administrative management & general management consulting service	44	D	D	D	c	D	D
541612	Human resources & executive search consulting services	35	D	D	D	c	D	D
5416122	Executive placement services	19	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	15	D	D	D	b	D	D
541613	Marketing consulting services	21	D	D	D	g	D	D
5418	Advertising & related services	40	28 714	8 000	1 707	187	41.8	–
54181	Advertising agencies	16	8 643	3 117	611	76	59.8	–
541810	Advertising agencies	16	8 643	3 117	611	76	59.8	–
54189	Other services related to advertising	15	D	D	D	b	D	D
541890	Other services related to advertising	15	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	c	D	D
54192	Photographic services	9	1 621	400	83	28	32.3	3.9
	ELK RIVER, MN							
54	**Professional, scientific, & technical services**	**37**	**8 217**	**3 645**	**784**	**117**	**39.5**	**2.1**
541	Professional, scientific, & technical services	37	8 217	3 645	784	117	39.5	2.1
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	ELY, MN							
54	**Professional, scientific, & technical services**	**7**	**655**	**198**	**50**	**16**	**66.4**	**–**
	EVELETH, MN							
54	**Professional, scientific, & technical services**	**4**	**444**	**181**	**42**	**6**	**56.8**	**–**
	FAIRMONT, MN							
54	**Professional, scientific, & technical services**	**27**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	27	D	D	D	c	D	D
5411	Legal services	10	3 383	1 757	456	58	43.5	–
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	2 400	1 127	200	30	D	–
	FALCON HEIGHTS, MN							
54	**Professional, scientific, & technical services**	**5**	**2 021**	**643**	**84**	**16**	**76.1**	**23.9**
541	Professional, scientific, & technical services	5	2 021	643	84	16	76.1	23.9
	FARIBAULT, MN							
54	**Professional, scientific, & technical services**	**34**	**12 949**	**3 624**	**803**	**129**	**32.7**	**1.1**
541	Professional, scientific, & technical services	34	12 949	3 624	803	129	32.7	1.1
5411	Legal services	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 083	1 144	280	31	25.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 083	1 144	280	31	25.4	–
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	a	D	D
	FARMINGTON, MN							
54	**Professional, scientific, & technical services**	**15**	**2 003**	**1 038**	**249**	**34**	**46.3**	**11.1**
541	Professional, scientific, & technical services	15	2 003	1 038	249	34	46.3	11.1
	FERGUS FALLS, MN							
54	**Professional, scientific, & technical services**	**32**	**6 573**	**2 346**	**504**	**110**	**47.9**	**1.2**
541	Professional, scientific, & technical services	32	6 573	2 346	504	110	47.9	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 491	581	145	34	70.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 491	581	145	34	70.0	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FOREST LAKE, MN							
54	**Professional, scientific, & technical services**	**25**	**5 888**	**1 953**	**485**	**82**	**60.4**	**5.3**
541	Professional, scientific, & technical services	25	5 888	1 953	485	82	60.4	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 614	341	147	30	84.1	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 614	341	147	30	84.1	8.5
541213	Tax return preparation services	2	D	D	D	a	D	D
	FRIDLEY, MN							
54	**Professional, scientific, & technical services**	**84**	**37 645**	**17 118**	**3 590**	**389**	**34.7**	**3.9**
541	Professional, scientific, & technical services	84	37 645	17 118	3 590	389	34.7	3.9
5411	Legal services	10	5 274	2 019	294	45	5.6	3.2
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 826	428	122	30	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 826	428	122	30	100.0	–
5413	Architectural, engineering, & related services	19	13 065	6 157	1 088	114	41.2	6.1
54133	Engineering services	16	12 817	6 036	1 081	113	41.7	5.0
541330	Engineering services	16	12 817	6 036	1 081	113	41.7	5.0
5415	Computer systems design & related services	18	8 818	3 116	582	67	30.3	4.8
54151	Computer systems design & related services	18	8 818	3 116	582	67	30.3	4.8
541512	Computer systems design services	8	6 223	2 031	406	49	6.7	6.2
5416	Management, scientific, & technical consulting services	10	3 143	1 514	363	33	61.3	–
	GLENCOE, MN							
54	**Professional, scientific, & technical services**	**9**	**2 207**	**997**	**217**	**47**	**18.6**	**7.3**
541	Professional, scientific, & technical services	9	2 207	997	217	47	18.6	7.3
	GLENWOOD, MN							
54	**Professional, scientific, & technical services**	**10**	**7 219**	**4 201**	**982**	**131**	**13.1**	**1.0**
541	Professional, scientific, & technical services	10	7 219	4 201	982	131	13.1	1.0
5415	Computer systems design & related services	2	D	D	D	c	D	D
54151	Computer systems design & related services	2	D	D	D	c	D	D
541512	Computer systems design services	2	D	D	D	c	D	D
	GOLDEN VALLEY, MN							
54	**Professional, scientific, & technical services**	**210**	**193 579**	**82 679**	**18 951**	**1 790**	**17.5**	**8.9**
541	Professional, scientific, & technical services	210	193 579	82 679	18 951	1 790	17.5	8.9
5411	Legal services	17	10 501	4 364	1 112	145	26.7	–
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	20 371	9 482	2 339	223	16.4	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	20 371	9 482	2 339	223	16.4	1.5
541211	Offices of certified public accountants	15	D	D	D	b	D	D
541219	Other accounting services	11	2 071	975	228	33	64.1	12.7
5413	Architectural, engineering, & related services	37	50 214	23 471	5 238	609	12.5	5.7
54131	Architectural services	12	13 155	6 131	1 490	161	16.3	.1
541310	Architectural services	12	13 155	6 131	1 490	161	16.3	.1
54133	Engineering services	19	27 504	11 754	2 381	283	9.8	10.2
541330	Engineering services	19	27 504	11 754	2 381	283	9.8	10.2
54138	Testing laboratories	3	D	D	D	c	D	D
541380	Testing laboratories	3	D	D	D	c	D	D
5414	Specialized design services	11	2 106	618	114	22	60.0	5.3
54143	Graphic design services	9	D	D	D	b	D	D
541430	Graphic design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	32	50 353	27 186	6 354	387	10.3	13.7
54151	Computer systems design & related services	32	50 353	27 186	6 354	387	10.3	13.7
541511	Custom computer programming services	16	17 754	10 105	2 194	164	3.4	39.0
541512	Computer systems design services	12	30 561	15 454	3 832	194	14.1	–
5415122	Computer systems consultants (except systems integrators)	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	47	29 993	9 610	2 177	190	28.5	7.7
54161	Management consulting services	43	29 330	9 332	2 161	185	28.6	6.1
541611	Administrative management & general management consulting service	10	D	D	D	b	D	D
541613	Marketing consulting services	19	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	23	12 274	2 762	526	57	36.4	3.4
54189	Other services related to advertising	7	8 544	1 807	358	34	21.0	–
541890	Other services related to advertising	7	8 544	1 807	358	34	21.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GOLDEN VALLEY, MN—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	11	16 528	4 677	975	138	8.0	26.3
54192	Photographic services	5	D	D	D	b	D	D
541922	Commercial photography	3	D	D	D	b	D	D
54193	Translation & interpretation services	1	D	D	D	b	D	D
541930	Translation & interpretation services	1	D	D	D	b	D	D
	GOODVIEW, MN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	GRAND RAPIDS, MN							
54	**Professional, scientific, & technical services**	**36**	**13 822**	**5 819**	**1 249**	**390**	**25.2**	**1.7**
541	Professional, scientific, & technical services	36	13 822	5 819	1 249	390	25.2	1.7
5411	Legal services	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 764	708	152	30	72.1	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 764	708	152	30	72.1	2.2
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5415	Computer systems design & related services	2	D	D	D	c	D	D
54151	Computer systems design & related services	2	D	D	D	c	D	D
	GRANITE FALLS, MN *							
54	**Professional, scientific, & technical services**	**8**	**3 663**	**1 010**	**226**	**34**	**9.9**	**1.8**
541	Professional, scientific, & technical services	8	3 663	1 010	226	34	9.9	1.8
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	GRANITE FALLS, MN (YELLOW MEDICINE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**3 663**	**1 010**	**226**	**34**	**9.9**	**1.8**
541	Professional, scientific, & technical services	8	3 663	1 010	226	34	9.9	1.8
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	HAM LAKE, MN							
54	**Professional, scientific, & technical services**	**17**	**2 684**	**1 191**	**311**	**49**	**60.8**	**.5**
541	Professional, scientific, & technical services	17	2 684	1 191	311	49	60.8	.5
	HASTINGS, MN *							
54	**Professional, scientific, & technical services**	**28**	**24 169**	**11 910**	**1 806**	**196**	**4.3**	**1.6**
541	Professional, scientific, & technical services	28	24 169	11 910	1 806	196	4.3	1.6
5411	Legal services	13	14 398	9 030	1 181	121	1.3	1.3
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
54119	Other legal services	4	D	D	D	b	D	D
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 263	585	151	17	22.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 263	585	151	17	22.0	–
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54161	Management consulting services	2	D	D	D	b	D	D
541613	Marketing consulting services	1	D	D	D	b	D	D
	HASTINGS, MN (DAKOTA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**28**	**24 169**	**11 910**	**1 806**	**196**	**4.3**	**1.6**
541	Professional, scientific, & technical services	28	24 169	11 910	1 806	196	4.3	1.6
5411	Legal services	13	14 398	9 030	1 181	121	1.3	1.3
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
54119	Other legal services	4	D	D	D	b	D	D
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 263	585	151	17	22.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 263	585	151	17	22.0	–
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54161	Management consulting services	2	D	D	D	b	D	D
541613	Marketing consulting services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HERMANTOWN, MN							
54	**Professional, scientific, & technical services**	**5**	**1 789**	**915**	**188**	**35**	**24.8**	**2.2**
541	Professional, scientific, & technical services	5	1 789	915	188	35	24.8	2.2
	HIBBING, MN							
54	**Professional, scientific, & technical services**	**37**	**14 647**	**7 206**	**1 226**	**195**	**22.8**	**3.5**
541	Professional, scientific, & technical services	37	14 647	7 206	1 226	195	22.8	3.5
5411	Legal services	13	4 170	1 794	188	40	31.4	1.8
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	9 064	4 852	899	116	15.8	.4
	HOPKINS, MN							
54	**Professional, scientific, & technical services**	**54**	**35 248**	**14 014**	**3 402**	**416**	**22.5**	**29.1**
541	Professional, scientific, & technical services	54	35 248	14 014	3 402	416	22.5	29.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 840	1 401	258	44	51.1	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 840	1 401	258	44	51.1	.8
541211	Offices of certified public accountants	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	10 689	3 717	864	83	14.3	10.7
54133	Engineering services	8	9 522	3 136	759	70	6.3	12.1
541330	Engineering services	8	9 522	3 136	759	70	6.3	12.1
5414	Specialized design services	3	D	D	D	b	D	D
54141	Interior design services	2	D	D	D	a	D	D
541410	Interior design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	9	D	D	D	c	D	D
54151	Computer systems design & related services	9	D	D	D	c	D	D
541511	Custom computer programming services	6	D	D	D	c	D	D
	HUGO, MN							
54	**Professional, scientific, & technical services**	**9**	**1 224**	**504**	**28**	**4**	**95.5**	**4.5**
541	Professional, scientific, & technical services	9	1 224	504	28	4	95.5	4.5
	HUTCHINSON, MN							
54	**Professional, scientific, & technical services**	**33**	**6 187**	**2 324**	**552**	**136**	**42.0**	**3.7**
541	Professional, scientific, & technical services	33	6 187	2 324	552	136	42.0	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 573	1 031	281	62	20.1	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 573	1 031	281	62	20.1	7.2
	INDEPENDENCE, MN							
54	**Professional, scientific, & technical services**	**19**	**9 059**	**4 532**	**1 125**	**98**	**17.4**	**.4**
541	Professional, scientific, & technical services	19	9 059	4 532	1 125	98	17.4	.4
5413	Architectural, engineering, & related services	10	8 010	4 158	1 059	85	10.2	.2
	INTERNATIONAL FALLS, MN							
54	**Professional, scientific, & technical services**	**13**	**2 878**	**1 066**	**260**	**55**	**43.4**	**8.2**
541	Professional, scientific, & technical services	13	2 878	1 066	260	55	43.4	8.2
	INVER GROVE HEIGHTS, MN							
54	**Professional, scientific, & technical services**	**45**	**19 776**	**6 258**	**1 369**	**170**	**28.3**	**1.0**
541	Professional, scientific, & technical services	45	19 776	6 258	1 369	170	28.3	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	b	D	D
	JACKSON, MN							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	c	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JORDAN, MN							
54	**Professional, scientific, & technical services**	**6**	**734**	**275**	**59**	**10**	**63.8**	**–**
	KASSON, MN							
54	**Professional, scientific, & technical services**	**8**	**1 394**	**612**	**171**	**28**	**62.5**	**4.2**
541	Professional, scientific, & technical services	8	1 394	612	171	28	62.5	4.2
	LA CRESCENT, MN							
54	**Professional, scientific, & technical services**	**9**	**2 844**	**241**	**57**	**15**	**97.6**	**.6**
541	Professional, scientific, & technical services	9	2 844	241	57	15	97.6	.6
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
	LAKE CITY, MN *							
54	**Professional, scientific, & technical services**	**12**	**2 198**	**916**	**180**	**29**	**72.2**	**8.5**
541	Professional, scientific, & technical services	12	2 198	916	180	29	72.2	8.5
	LAKE CITY, MN (GOODHUE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	LAKE CITY, MN (WABASHA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	LAKE ELMO, MN							
54	**Professional, scientific, & technical services**	**21**	**13 503**	**4 748**	**1 349**	**107**	**25.9**	**–**
541	Professional, scientific, & technical services	21	13 503	4 748	1 349	107	25.9	–
5413	Architectural, engineering, & related services	5	5 006	1 527	315	37	41.6	–
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
	LAKEVILLE, MN							
54	**Professional, scientific, & technical services**	**59**	**10 310**	**4 889**	**928**	**178**	**41.4**	**10.6**
541	Professional, scientific, & technical services	59	10 310	4 889	928	178	41.4	10.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 133	339	97	20	78.0	22.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 133	339	97	20	78.0	22.0
5413	Architectural, engineering, & related services	6	1 433	682	174	62	23.9	35.5
5415	Computer systems design & related services	24	4 482	2 324	362	30	35.1	1.5
54151	Computer systems design & related services	24	4 482	2 324	362	30	35.1	1.5
	LAUDERDALE, MN							
54	**Professional, scientific, & technical services**	**5**	**407**	**159**	**35**	**4**	**92.9**	**–**
	LE SUEUR, MN *							
54	**Professional, scientific, & technical services**	**13**	**10 604**	**1 647**	**283**	**49**	**100.0**	**–**
541	Professional, scientific, & technical services	13	10 604	1 647	283	49	100.0	–
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D
541613	Marketing consulting services	1	D	D	D	a	D	D
	LE SUEUR, MN (LE SUEUR COUNTY PART) *							
54	**Professional, scientific, & technical services**	**13**	**10 604**	**1 647**	**283**	**49**	**100.0**	**–**
541	Professional, scientific, & technical services	13	10 604	1 647	283	49	100.0	–
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D
541613	Marketing consulting services	1	D	D	D	a	D	D
	LINDSTROM, MN							
54	**Professional, scientific, & technical services**	**6**	**576**	**147**	**22**	**10**	**39.8**	**2.6**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LINO LAKES, MN							
54	**Professional, scientific, & technical services**	**23**	**5 157**	**1 598**	**326**	**60**	**46.3**	**50.3**
541	Professional, scientific, & technical services	23	5 157	1 598	326	60	46.3	50.3
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	LITCHFIELD, MN							
54	**Professional, scientific, & technical services**	**15**	**4 302**	**1 484**	**347**	**69**	**32.0**	**–**
541	Professional, scientific, & technical services	15	4 302	1 484	347	69	32.0	–
5418	Advertising & related services	3	D	D	D	b	D	D
	LITTLE CANADA, MN							
54	**Professional, scientific, & technical services**	**36**	**27 481**	**12 010**	**2 939**	**303**	**17.1**	**4.2**
541	Professional, scientific, & technical services	36	27 481	12 010	2 939	303	17.1	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	c	D	D
541211	Offices of certified public accountants	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	3 266	1 090	192	27	49.3	1.3
5414	Specialized design services	5	D	D	D	b	D	D
54143	Graphic design services	4	1 903	662	160	17	.4	–
541430	Graphic design services	4	1 903	662	160	17	.4	–
5417	Scientific research & development services	1	D	D	D	b	D	D
	LITTLE FALLS, MN							
54	**Professional, scientific, & technical services**	**15**	**3 225**	**987**	**233**	**46**	**63.3**	**10.0**
541	Professional, scientific, & technical services	15	3 225	987	233	46	63.3	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	LONG PRAIRIE, MN							
54	**Professional, scientific, & technical services**	**7**	**1 108**	**416**	**96**	**37**	**78.2**	**2.2**
541	Professional, scientific, & technical services	7	1 108	416	96	37	78.2	2.2
	LUVERNE, MN							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	MAHTOMEDI, MN							
54	**Professional, scientific, & technical services**	**19**	**2 984**	**719**	**123**	**21**	**78.3**	**3.0**
541	Professional, scientific, & technical services	19	2 984	719	123	21	78.3	3.0
	MANKATO, MN *							
54	**Professional, scientific, & technical services**	**81**	**46 081**	**15 723**	**3 310**	**569**	**32.5**	**1.9**
541	Professional, scientific, & technical services	81	46 081	15 723	3 310	569	32.5	1.9
5411	Legal services	26	11 929	3 651	760	136	24.3	3.9
54111	Offices of lawyers	25	D	D	D	c	D	D
541110	Offices of lawyers	25	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	c	D	D
541211	Offices of certified public accountants	10	D	D	D	c	D	D
5413	Architectural, engineering, & related services	11	D	D	D	c	D	D
54133	Engineering services	9	D	D	D	c	D	D
541330	Engineering services	9	D	D	D	c	D	D
5415	Computer systems design & related services	9	D	D	D	b	D	D
54151	Computer systems design & related services	9	D	D	D	b	D	D
541512	Computer systems design services	4	D	D	D	b	D	D
5418	Advertising & related services	7	2 283	614	151	36	58.4	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MANKATO, MN (BLUE EARTH COUNTY PART) *							
54	**Professional, scientific, & technical services**	**81**	**46 081**	**15 723**	**3 310**	**569**	**32.5**	**1.9**
541	Professional, scientific, & technical services	81	46 081	15 723	3 310	569	32.5	1.9
5411	Legal services	26	11 929	3 651	760	136	24.3	3.9
54111	Offices of lawyers	25	D	D	D	c	D	D
541110	Offices of lawyers	25	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	c	D	D
541211	Offices of certified public accountants	10	D	D	D	c	D	D
5413	Architectural, engineering, & related services	11	D	D	D	c	D	D
54133	Engineering services	9	D	D	D	c	D	D
541330	Engineering services	9	D	D	D	c	D	D
5415	Computer systems design & related services	9	D	D	D	b	D	D
54151	Computer systems design & related services	9	D	D	D	b	D	D
541512	Computer systems design services	4	D	D	D	b	D	D
5418	Advertising & related services	7	2 283	614	151	36	58.4	–
	MAPLE GROVE, MN							
54	**Professional, scientific, & technical services**	**138**	**35 972**	**14 885**	**3 014**	**356**	**60.3**	**2.6**
541	Professional, scientific, & technical services	138	35 972	14 885	3 014	356	60.3	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 790	1 419	256	51	40.8	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 790	1 419	256	51	40.8	2.7
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	12 440	6 260	1 371	149	56.5	.2
54133	Engineering services	13	11 203	5 904	1 285	133	58.0	–
541330	Engineering services	13	11 203	5 904	1 285	133	58.0	–
5414	Specialized design services	10	2 147	400	97	10	51.6	–
5415	Computer systems design & related services	61	12 377	4 491	851	91	66.4	2.4
54151	Computer systems design & related services	61	12 377	4 491	851	91	66.4	2.4
541512	Computer systems design services	26	7 666	2 375	538	65	64.7	2.4
5416	Management, scientific, & technical consulting services	17	3 988	1 265	209	22	73.1	13.8
54161	Management consulting services	16	D	D	D	b	D	D
	MAPLEWOOD, MN							
54	**Professional, scientific, & technical services**	**81**	**47 746**	**23 386**	**5 088**	**501**	**26.1**	**4.7**
541	Professional, scientific, & technical services	81	47 746	23 386	5 088	501	26.1	4.7
5411	Legal services	13	4 372	1 828	375	56	26.3	9.0
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 701	1 174	263	50	61.2	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 701	1 174	263	50	61.2	2.9
541219	Other accounting services	4	1 199	356	52	11	93.6	6.4
5413	Architectural, engineering, & related services	16	14 243	5 442	1 840	178	42.7	5.9
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	9	9 862	4 173	1 646	143	28.4	8.5
541330	Engineering services	9	9 862	4 173	1 646	143	28.4	8.5
5414	Specialized design services	7	5 679	2 863	350	59	7.2	13.3
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5415	Computer systems design & related services	16	17 502	10 923	2 086	117	10.0	.2
54151	Computer systems design & related services	16	17 502	10 923	2 086	117	10.0	.2
541511	Custom computer programming services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
	MARSHALL, MN							
54	**Professional, scientific, & technical services**	**24**	**6 649**	**2 414**	**548**	**98**	**15.8**	**10.3**
541	Professional, scientific, & technical services	24	6 649	2 414	548	98	15.8	10.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	MEDINA, MN							
54	**Professional, scientific, & technical services**	**13**	**2 327**	**508**	**112**	**29**	**92.3**	**–**
541	Professional, scientific, & technical services	13	2 327	508	112	29	92.3	–
	MELROSE, MN							
54	**Professional, scientific, & technical services**	**7**	**1 201**	**393**	**84**	**20**	**48.7**	**–**
541	Professional, scientific, & technical services	7	1 201	393	84	20	48.7	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MENDOTA HEIGHTS, MN							
54	**Professional, scientific, & technical services**	**53**	**58 368**	**23 189**	**5 192**	**546**	**9.2**	**2.0**
541	Professional, scientific, & technical services	53	58 368	23 189	5 192	546	9.2	2.0
5411	Legal services	7	3 120	1 252	310	35	–	–
5413	Architectural, engineering, & related services	8	13 500	6 402	1 298	134	2.0	–
54133	Engineering services	5	D	D	D	c	D	D
541330	Engineering services	5	D	D	D	c	D	D
5415	Computer systems design & related services	20	22 826	9 372	2 066	186	6.5	3.7
54151	Computer systems design & related services	20	22 826	9 372	2 066	186	6.5	3.7
541511	Custom computer programming services	7	D	D	D	b	D	D
541512	Computer systems design services	9	12 965	6 936	1 536	102	5.2	–
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	6 970	2 551	504	68	25.6	–
54161	Management consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	4	11 517	3 424	969	116	15.1	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	MINNEAPOLIS, MN							
54	**Professional, scientific, & technical services**	**1 977**	**3 565 894**	**1 384 656**	**313 551**	**27 509**	**11.3**	**3.3**
541	Professional, scientific, & technical services	1 977	3 565 894	1 384 656	313 551	27 509	11.3	3.3
5411	Legal services	561	1 111 235	489 276	102 177	8 176	7.6	1.0
54111	Offices of lawyers	544	1 084 909	478 792	99 829	7 830	7.7	.9
541110	Offices of lawyers	544	1 084 909	478 792	99 829	7 830	7.7	.9
5411101	Offices of lawyers (except legal aid societies)	544	1 084 909	478 792	99 829	7 830	7.7	.9
54119	Other legal services	17	26 326	10 484	2 348	346	.5	3.6
541191	Title abstract & settlement offices	8	D	D	D	c	D	D
541199	All other legal services	9	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	105	447 395	158 096	36 923	4 024	1.6	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	105	447 395	158 096	36 923	4 024	1.6	.8
541211	Offices of certified public accountants	60	372 757	128 362	29 818	2 792	1.3	.4
541213	Tax return preparation services	15	8 455	3 544	821	171	8.7	–
541214	Payroll services	7	62 699	24 706	5 906	1 003	–	1.7
541219	Other accounting services	23	3 484	1 484	378	58	48.1	24.3
5413	Architectural, engineering, & related services	207	336 489	155 425	35 159	3 303	25.3	2.1
54131	Architectural services	108	195 747	90 380	20 164	1 900	29.2	.3
541310	Architectural services	108	195 747	90 380	20 164	1 900	29.2	.3
54133	Engineering services	85	136 839	63 462	14 645	1 335	18.2	4.6
541330	Engineering services	85	136 839	63 462	14 645	1 335	18.2	4.6
5414	Specialized design services	205	135 616	44 189	10 133	1 003	27.2	.9
54141	Interior design services	42	18 686	4 344	871	171	49.4	2.1
541410	Interior design services	42	18 686	4 344	871	171	49.4	2.1
54143	Graphic design services	155	112 214	37 731	8 858	784	24.5	.7
541430	Graphic design services	155	112 214	37 731	8 858	784	24.5	.7
5414301	Graphic design services (except commercial art & medical artists)	138	109 533	37 101	8 726	738	23.3	.4
5414302	Commercial art	16	D	D	D	b	D	D
5415	Computer systems design & related services	250	542 575	150 121	39 474	3 195	9.0	4.9
54151	Computer systems design & related services	250	542 575	150 121	39 474	3 195	9.0	4.9
541511	Custom computer programming services	130	D	D	D	f	D	D
541512	Computer systems design services	75	160 778	63 341	14 360	1 198	21.8	5.8
5415121	Computer systems integrators	12	62 939	21 141	4 476	447	1.8	3.7
5415122	Computer systems consultants (except systems integrators)	63	97 839	42 200	9 884	751	34.7	7.2
541513	Computer facilities management services	3	D	D	D	f	D	D
541519	Other computer related services	42	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	296	444 474	179 663	41 116	3 007	12.3	10.4
54161	Management consulting services	254	414 866	171 013	39 405	2 824	12.2	11.0
541611	Administrative management & general management consulting service	98	268 445	122 308	28 143	1 986	5.8	9.0
541612	Human resources & executive search consulting services	69	68 020	27 671	6 379	421	17.2	27.6
5416122	Executive placement services	28	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	39	38 393	15 391	3 572	233	16.8	43.4
541613	Marketing consulting services	69	49 995	10 881	2 245	236	41.7	1.2
541614	Process, physical distribution, & logistics consulting services	9	24 628	8 642	2 127	153	6.7	.1
541618	Other management consulting services	9	3 778	1 511	511	28	24.1	56.5
54162	Environmental consulting services	13	24 390	6 601	1 173	128	5.4	–
541620	Environmental consulting services	13	24 390	6 601	1 173	128	5.4	–
54169	Other scientific & technical consulting services	29	5 218	2 049	538	55	53.5	14.7
541690	Other scientific & technical consulting services	29	5 218	2 049	538	55	53.5	14.7
5417	Scientific research & development services	18	11 815	4 711	1 067	115	20.8	74.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MINNEAPOLIS, MN—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	209	461 317	178 690	42 202	3 829	12.6	2.6
54181	Advertising agencies	102	311 839	135 954	32 484	2 328	11.1	2.1
541810	Advertising agencies	102	311 839	135 954	32 484	2 328	11.1	2.1
54182	Public relations agencies	38	28 699	13 520	2 621	317	25.6	3.3
541820	Public relations agencies	38	28 699	13 520	2 621	317	25.6	3.3
54183	Media buying services	8	10 758	2 689	652	69	5.0	7.0
541830	Media buying services	8	10 758	2 689	652	69	5.0	7.0
54184	Media representatives	18	10 963	3 538	811	97	3.1	21.4
541840	Media representatives	18	10 963	3 538	811	97	3.1	21.4
5418401	Radio & television advertising representatives	14	9 691	3 264	743	87	–	22.8
54185	Display advertising	11	21 596	3 706	927	94	8.8	3.7
541850	Display advertising	11	21 596	3 706	927	94	8.8	3.7
5418502	Outdoor advertising services	9	D	D	D	b	D	D
54186	Direct mail advertising	12	45 242	12 763	3 300	472	23.2	–
541860	Direct mail advertising	12	45 242	12 763	3 300	472	23.2	–
54187	Advertising material distribution services	2	D	D	D	c	D	D
541870	Advertising material distribution services	2	D	D	D	c	D	D
54189	Other services related to advertising	18	D	D	D	e	D	D
541890	Other services related to advertising	18	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	126	74 978	24 485	5 300	857	31.4	3.4
54191	Marketing research & public opinion polling	26	32 424	11 231	2 379	482	21.3	6.0
541910	Marketing research & public opinion polling	26	32 424	11 231	2 379	482	21.3	6.0
54192	Photographic services	85	34 599	9 264	1 920	255	39.5	.9
541921	Photographic studios, portrait	27	7 546	1 954	278	65	51.6	1.0
541922	Commercial photography	58	27 053	7 310	1 642	190	36.1	.9
54193	Translation & interpretation services	5	D	D	D	b	D	D
541930	Translation & interpretation services	5	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	10	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	10	D	D	D	b	D	D
	MINNETONKA, MN							
54	**Professional, scientific, & technical services**	**363**	**212 756**	**89 982**	**18 669**	**1 994**	**24.2**	**4.6**
541	Professional, scientific, & technical services	363	212 756	89 982	18 669	1 994	24.2	4.6
5411	Legal services	41	19 692	8 115	1 690	175	23.2	5.0
54111	Offices of lawyers	37	18 511	7 617	1 586	157	24.2	5.3
541110	Offices of lawyers	37	18 511	7 617	1 586	157	24.2	5.3
5411101	Offices of lawyers (except legal aid societies)	37	18 511	7 617	1 586	157	24.2	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	11 552	4 928	1 243	144	29.6	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	11 552	4 928	1 243	144	29.6	7.2
541211	Offices of certified public accountants	16	9 200	3 871	973	96	21.5	3.7
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	42	41 743	18 371	3 649	351	8.2	1.8
54131	Architectural services	12	7 845	3 626	585	75	9.5	2.3
541310	Architectural services	12	7 845	3 626	585	75	9.5	2.3
54133	Engineering services	26	32 996	14 320	2 977	265	7.5	1.5
541330	Engineering services	26	32 996	14 320	2 977	265	7.5	1.5
5414	Specialized design services	18	5 415	1 835	274	45	25.4	4.0
54143	Graphic design services	16	D	D	D	b	D	D
541430	Graphic design services	16	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	13	4 558	1 392	202	35	21.8	4.7
5415	Computer systems design & related services	88	58 250	26 799	5 427	543	28.5	8.7
54151	Computer systems design & related services	88	58 250	26 799	5 427	543	28.5	8.7
541511	Custom computer programming services	43	18 061	8 222	1 964	156	25.7	1.0
541512	Computer systems design services	34	30 482	14 140	2 749	271	34.3	16.0
5415122	Computer systems consultants (except systems integrators)	28	20 442	9 700	1 791	203	48.5	2.9
541519	Other computer related services	11	9 707	4 437	714	116	15.3	.1
5416	Management, scientific, & technical consulting services	84	31 181	14 778	3 230	309	35.5	4.4
54161	Management consulting services	64	24 064	11 532	2 589	254	40.2	5.3
541611	Administrative management & general management consulting service	30	8 775	3 789	875	92	35.3	9.3
541612	Human resources & executive search consulting services	15	9 321	5 447	1 200	110	34.8	3.5
5416122	Executive placement services	9	4 922	3 154	687	44	60.9	.6
5416123	Human resources & personnel management consulting	6	4 399	2 293	513	66	5.7	6.7
541613	Marketing consulting services	14	D	D	D	b	D	D
54169	Other scientific & technical consulting services	15	6 501	3 002	599	48	15.4	–
541690	Other scientific & technical consulting services	15	6 501	3 002	599	48	15.4	–
5418	Advertising & related services	31	37 856	12 818	2 544	293	18.3	.1
54186	Direct mail advertising	2	D	D	D	c	D	D
541860	Direct mail advertising	2	D	D	D	c	D	D
54189	Other services related to advertising	9	5 115	1 108	235	22	26.7	–
541890	Other services related to advertising	9	5 115	1 108	235	22	26.7	–
5419	Other professional, scientific, & technical services	21	5 321	1 667	452	120	77.5	1.7
54192	Photographic services	15	2 771	776	196	49	57.3	3.4
541921	Photographic studios, portrait	10	1 538	334	92	41	53.4	6.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MINNETRISTA, MN							
54	**Professional, scientific, & technical services**	**18**	**2 451**	**1 052**	**90**	**12**	**80.0**	**.6**
541	Professional, scientific, & technical services	18	2 451	1 052	90	12	80.0	.6
	MONTEVIDEO, MN							
54	**Professional, scientific, & technical services**	**9**	**2 627**	**1 176**	**280**	**46**	**57.2**	**4.9**
541	Professional, scientific, & technical services	9	2 627	1 176	280	46	57.2	4.9
	MONTGOMERY, MN							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	MONTICELLO, MN							
54	**Professional, scientific, & technical services**	**20**	**4 885**	**1 625**	**399**	**66**	**73.3**	**2.1**
541	Professional, scientific, & technical services	20	4 885	1 625	399	66	73.3	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 518	504	117	15	50.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 518	504	117	15	50.0	–
	MOORHEAD, MN							
54	**Professional, scientific, & technical services**	**44**	**21 409**	**8 972**	**1 880**	**268**	**17.9**	**14.5**
541	Professional, scientific, & technical services	44	21 409	8 972	1 880	268	17.9	14.5
5411	Legal services	15	D	D	D	c	D	D
54111	Offices of lawyers	14	D	D	D	c	D	D
541110	Offices of lawyers	14	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 450	439	111	23	31.2	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 450	439	111	23	31.2	2.6
5413	Architectural, engineering, & related services	10	5 586	1 983	457	80	8.5	5.3
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
	MORA, MN							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	MORRIS, MN							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
	MOUND, MN							
54	**Professional, scientific, & technical services**	**22**	**5 386**	**1 290**	**270**	**39**	**86.3**	**3.9**
541	Professional, scientific, & technical services	22	5 386	1 290	270	39	86.3	3.9
	MOUNDS VIEW, MN							
54	**Professional, scientific, & technical services**	**11**	**5 375**	**1 937**	**466**	**54**	**29.4**	**–**
541	Professional, scientific, & technical services	11	5 375	1 937	466	54	29.4	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW BRIGHTON, MN							
54	**Professional, scientific, & technical services**	**91**	**41 051**	**14 475**	**3 338**	**386**	**34.7**	**16.7**
541	Professional, scientific, & technical services	91	41 051	14 475	3 338	386	34.7	16.7
5411	Legal services	13	8 123	2 984	643	79	19.7	1.3
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
54119	Other legal services	1	D	D	D	b	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 509	655	161	32	27.8	29.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 509	655	161	32	27.8	29.1
5413	Architectural, engineering, & related services	22	18 077	6 054	1 529	175	40.6	3.7
54133	Engineering services	14	12 293	4 065	1 074	116	53.8	5.5
541330	Engineering services	14	12 293	4 065	1 074	116	53.8	5.5
5415	Computer systems design & related services	12	D	D	D	a	D	D
54151	Computer systems design & related services	12	D	D	D	a	D	D
5418	Advertising & related services	5	1 857	678	146	20	29.9	–
	NEW HOPE, MN							
54	**Professional, scientific, & technical services**	**61**	**63 427**	**17 937**	**3 745**	**385**	**11.1**	**7.8**
541	Professional, scientific, & technical services	61	63 427	17 937	3 745	385	11.1	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	7 127	4 170	840	84	34.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	7 127	4 170	840	84	34.8	–
541211	Offices of certified public accountants	7	6 178	3 812	743	64	24.8	–
5413	Architectural, engineering, & related services	6	4 490	2 306	476	55	34.2	19.0
5418	Advertising & related services	5	40 730	7 573	1 562	154	.2	2.1
54185	Display advertising	2	D	D	D	b	D	D
541850	Display advertising	2	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	b	D	D
	NEWPORT, MN							
54	**Professional, scientific, & technical services**	**6**	**2 994**	**1 674**	**494**	**26**	**4.4**	**2.1**
541	Professional, scientific, & technical services	6	2 994	1 674	494	26	4.4	2.1
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
	NEW PRAGUE, MN *							
54	**Professional, scientific, & technical services**	**11**	**4 008**	**1 245**	**306**	**46**	**53.7**	**39.3**
541	Professional, scientific, & technical services	11	4 008	1 245	306	46	53.7	39.3
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	NEW PRAGUE, MN (LE SUEUR COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	NEW PRAGUE, MN (SCOTT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	NEW ULM, MN							
54	**Professional, scientific, & technical services**	**30**	**20 040**	**8 329**	**2 055**	**313**	**6.7**	**8.3**
541	Professional, scientific, & technical services	30	20 040	8 329	2 055	313	6.7	8.3
5411	Legal services	7	5 385	2 277	541	93	9.4	–
54111	Offices of lawyers	7	5 385	2 277	541	93	9.4	–
541110	Offices of lawyers	7	5 385	2 277	541	93	9.4	–
5411101	Offices of lawyers (except legal aid societies)	7	5 385	2 277	541	93	9.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	c	D	D
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	c	D	D
54138	Testing laboratories	3	D	D	D	c	D	D
541380	Testing laboratories	3	D	D	D	c	D	D
	NORTH BRANCH, MN							
54	**Professional, scientific, & technical services**	**10**	**1 610**	**766**	**135**	**21**	**42.6**	**–**
541	Professional, scientific, & technical services	10	1 610	766	135	21	42.6	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTHFIELD, MN *							
54	**Professional, scientific, & technical services**	**34**	**8 830**	**3 469**	**777**	**113**	**46.3**	**2.1**
541	Professional, scientific, & technical services	34	8 830	3 469	777	113	46.3	2.1
5411	Legal services	14	3 597	1 296	267	43	51.5	4.3
54111	Offices of lawyers	14	3 597	1 296	267	43	51.5	4.3
541110	Offices of lawyers	14	3 597	1 296	267	43	51.5	4.3
5411101	Offices of lawyers (except legal aid societies)	14	3 597	1 296	267	43	51.5	4.3
5413	Architectural, engineering, & related services	10	2 969	1 178	249	36	50.3	–
	NORTHFIELD, MN (RICE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**34**	**8 830**	**3 469**	**777**	**113**	**46.3**	**2.1**
541	Professional, scientific, & technical services	34	8 830	3 469	777	113	46.3	2.1
5411	Legal services	14	3 597	1 296	267	43	51.5	4.3
54111	Offices of lawyers	14	3 597	1 296	267	43	51.5	4.3
541110	Offices of lawyers	14	3 597	1 296	267	43	51.5	4.3
5411101	Offices of lawyers (except legal aid societies)	14	3 597	1 296	267	43	51.5	4.3
5413	Architectural, engineering, & related services	10	2 969	1 178	249	36	50.3	–
	NORTH MANKATO, MN *							
54	**Professional, scientific, & technical services**	**20**	**8 651**	**3 585**	**820**	**111**	**8.3**	**5.6**
541	Professional, scientific, & technical services	20	8 651	3 585	820	111	8.3	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
	NORTH MANKATO, MN (NICOLLET COUNTY PART) *							
54	**Professional, scientific, & technical services**	**20**	**8 651**	**3 585**	**820**	**111**	**8.3**	**5.6**
541	Professional, scientific, & technical services	20	8 651	3 585	820	111	8.3	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
	NORTH OAKS, MN							
54	**Professional, scientific, & technical services**	**14**	**3 221**	**1 489**	**309**	**44**	**64.9**	**2.3**
541	Professional, scientific, & technical services	14	3 221	1 489	309	44	64.9	2.3
	NORTH ST. PAUL, MN							
54	**Professional, scientific, & technical services**	**12**	**4 549**	**2 571**	**1 011**	**101**	**20.4**	**48.8**
541	Professional, scientific, & technical services	12	4 549	2 571	1 011	101	20.4	48.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	OAKDALE, MN							
54	**Professional, scientific, & technical services**	**58**	**29 124**	**6 961**	**1 522**	**234**	**34.3**	**.3**
541	Professional, scientific, & technical services	58	29 124	6 961	1 522	234	34.3	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5415	Computer systems design & related services	17	4 551	1 686	289	39	63.9	.5
54151	Computer systems design & related services	17	4 551	1 686	289	39	63.9	.5
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	b	D	D
	OAK GROVE, MN *							
54	**Professional, scientific, & technical services**	**6**	**553**	**245**	**33**	**6**	**84.3**	**–**
	OAK PARK HEIGHTS, MN							
54	**Professional, scientific, & technical services**	**4**	**374**	**157**	**25**	**7**	**44.4**	**28.9**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OLIVIA, MN							
54	**Professional, scientific, & technical services**	**13**	**3 061**	**834**	**202**	**43**	**24.4**	**–**
541	Professional, scientific, & technical services	13	3 061	834	202	43	24.4	–
	ORONO, MN							
54	**Professional, scientific, & technical services**	**39**	**9 217**	**2 415**	**436**	**65**	**80.4**	**6.2**
541	Professional, scientific, & technical services	39	9 217	2 415	436	65	80.4	6.2
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
	OSSEO, MN							
54	**Professional, scientific, & technical services**	**7**	**1 411**	**629**	**124**	**18**	**72.4**	**9.9**
541	Professional, scientific, & technical services	7	1 411	629	124	18	72.4	9.9
	OTSEGO, MN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	OWATONNA, MN							
54	**Professional, scientific, & technical services**	**39**	**8 968**	**3 041**	**710**	**128**	**58.3**	**2.0**
541	Professional, scientific, & technical services	39	8 968	3 041	710	128	58.3	2.0
5411	Legal services	10	2 782	1 089	242	46	21.4	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
	PARK RAPIDS, MN							
54	**Professional, scientific, & technical services**	**18**	**2 815**	**898**	**210**	**58**	**52.3**	**8.7**
541	Professional, scientific, & technical services	18	2 815	898	210	58	52.3	8.7
	PINE CITY, MN							
54	**Professional, scientific, & technical services**	**13**	**2 348**	**818**	**192**	**37**	**37.3**	**.4**
541	Professional, scientific, & technical services	13	2 348	818	192	37	37.3	.4
	PIPESTONE, MN							
54	**Professional, scientific, & technical services**	**7**	**612**	**117**	**30**	**10**	**29.7**	**70.3**
	PLAINVIEW, MN							
54	**Professional, scientific, & technical services**	**8**	**1 043**	**345**	**100**	**23**	**75.8**	**–**
541	Professional, scientific, & technical services	8	1 043	345	100	23	75.8	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PLYMOUTH, MN							
54	**Professional, scientific, & technical services**	**303**	**286 523**	**101 041**	**20 540**	**2 114**	**21.7**	**7.2**
541	Professional, scientific, & technical services	303	286 523	101 041	20 540	2 114	21.7	7.2
5411	Legal services	8	3 213	1 007	197	30	23.1	–
54111	Offices of lawyers	8	3 213	1 007	197	30	23.1	–
541110	Offices of lawyers	8	3 213	1 007	197	30	23.1	–
5411101	Offices of lawyers (except legal aid societies)	8	3 213	1 007	197	30	23.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	27 025	13 974	3 468	543	18.4	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	27 025	13 974	3 468	543	18.4	2.0
541211	Offices of certified public accountants	19	D	D	D	b	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	54	52 621	26 386	5 555	537	22.3	15.8
54133	Engineering services	43	49 685	25 186	5 287	499	21.7	15.8
541330	Engineering services	43	49 685	25 186	5 287	499	21.7	15.8
5414	Specialized design services	21	12 926	4 271	888	109	39.6	–
54141	Interior design services	7	D	D	D	b	D	D
541410	Interior design services	7	D	D	D	b	D	D
54143	Graphic design services	12	8 567	3 190	732	87	48.7	–
541430	Graphic design services	12	8 567	3 190	732	87	48.7	–
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5415	Computer systems design & related services	94	52 964	28 330	6 276	415	42.9	18.2
54151	Computer systems design & related services	94	52 964	28 330	6 276	415	42.9	18.2
541511	Custom computer programming services	46	33 161	21 104	4 656	257	51.6	18.5
541512	Computer systems design services	37	17 295	6 072	1 405	133	25.8	16.2
5416	Management, scientific, & technical consulting services	56	28 722	10 626	2 140	180	42.2	6.6
54161	Management consulting services	47	25 530	9 354	1 917	152	39.6	7.4
541612	Human resources & executive search consulting services	8	4 974	2 614	592	37	30.0	6.0
541613	Marketing consulting services	19	D	D	D	b	D	D
54169	Other scientific & technical consulting services	9	3 192	1 272	223	28	63.0	–
541690	Other scientific & technical consulting services	9	3 192	1 272	223	28	63.0	–
5418	Advertising & related services	17	D	D	D	c	D	D
54182	Public relations agencies	5	D	D	D	a	D	D
541820	Public relations agencies	5	D	D	D	a	D	D
54186	Direct mail advertising	2	D	D	D	b	D	D
541860	Direct mail advertising	2	D	D	D	b	D	D
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	c	D	D
	PRINCETON, MN *							
54	**Professional, scientific, & technical services**	**13**	**1 026**	**310**	**68**	**28**	**51.0**	**–**
541	Professional, scientific, & technical services	13	1 026	310	68	28	51.0	–
	PRINCETON, MN (MILLE LACS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	PRINCETON, MN (SHERBURNE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	PRIOR LAKE, MN							
54	**Professional, scientific, & technical services**	**40**	**10 754**	**4 112**	**1 043**	**98**	**38.4**	**.1**
541	Professional, scientific, & technical services	40	10 754	4 112	1 043	98	38.4	.1
5415	Computer systems design & related services	10	4 785	2 394	660	42	23.6	–
54151	Computer systems design & related services	10	4 785	2 394	660	42	23.6	–
541519	Other computer related services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	PROCTOR, MN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
	RAMSEY, MN							
54	**Professional, scientific, & technical services**	**19**	**6 223**	**2 154**	**531**	**327**	**36.3**	**3.7**
541	Professional, scientific, & technical services	19	6 223	2 154	531	327	36.3	3.7
5418	Advertising & related services	2	D	D	D	e	D	D
54189	Other services related to advertising	1	D	D	D	e	D	D
541890	Other services related to advertising	1	D	D	D	e	D	D

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RED WING, MN							
54	**Professional, scientific, & technical services**	**32**	**20 892**	**7 456**	**1 598**	**202**	**9.9**	**60.7**
541	Professional, scientific, & technical services	32	20 892	7 456	1 598	202	9.9	60.7
5411	Legal services	9	3 974	1 839	285	57	10.9	1.2
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 491	649	175	29	50.0	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 491	649	175	29	50.0	1.3
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
	REDWOOD FALLS, MN							
54	**Professional, scientific, & technical services**	**18**	**4 388**	**1 726**	**416**	**86**	**43.6**	**24.0**
541	Professional, scientific, & technical services	18	4 388	1 726	416	86	43.6	24.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	RICHFIELD, MN							
54	**Professional, scientific, & technical services**	**60**	**19 831**	**7 677**	**1 757**	**423**	**50.2**	**5.3**
541	Professional, scientific, & technical services	60	19 831	7 677	1 757	423	50.2	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	3 265	1 440	454	254	17.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	3 265	1 440	454	254	17.7	–
541213	Tax return preparation services	1	D	D	D	c	D	D
5418	Advertising & related services	6	3 084	1 439	336	48	31.9	–
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
	ROBBINSDALE, MN							
54	**Professional, scientific, & technical services**	**22**	**3 568**	**1 500**	**311**	**55**	**76.5**	**13.5**
541	Professional, scientific, & technical services	22	3 568	1 500	311	55	76.5	13.5
	ROCHESTER, MN							
54	**Professional, scientific, & technical services**	**184**	**155 304**	**81 802**	**18 268**	**2 082**	**13.1**	**2.7**
541	Professional, scientific, & technical services	184	155 304	81 802	18 268	2 082	13.1	2.7
5411	Legal services	54	21 450	9 338	2 016	265	30.7	3.5
54111	Offices of lawyers	50	20 098	8 609	1 874	239	29.6	3.2
541110	Offices of lawyers	50	20 098	8 609	1 874	239	29.6	3.2
5411101	Offices of lawyers (except legal aid societies)	50	20 098	8 609	1 874	239	29.6	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	D	D	D	e	D	D
541211	Offices of certified public accountants	14	9 333	4 270	1 302	131	14.2	–
541213	Tax return preparation services	13	D	D	D	c	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	42 589	31 171	5 698	543	9.2	1.3
54131	Architectural services	6	8 738	4 121	1 044	99	.2	.1
541310	Architectural services	6	8 738	4 121	1 044	99	.2	.1
54133	Engineering services	13	D	D	D	e	D	D
541330	Engineering services	13	D	D	D	e	D	D
5415	Computer systems design & related services	29	59 810	30 296	7 606	825	4.9	.8
54151	Computer systems design & related services	29	59 810	30 296	7 606	825	4.9	.8
541511	Custom computer programming services	10	34 147	20 646	5 630	497	4.8	1.4
541512	Computer systems design services	7	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	15	D	D	D	b	D	D
54161	Management consulting services	11	D	D	D	a	D	D
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
	ROCKFORD, MN *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	ROCKFORD, MN (HENNEPIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROSEAU, MN							
54	**Professional, scientific, & technical services**	**13**	**2 135**	**748**	**197**	**49**	**95.1**	**–**
541	Professional, scientific, & technical services	13	2 135	748	197	49	95.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	ROSEMOUNT, MN							
54	**Professional, scientific, & technical services**	**21**	**22 508**	**2 612**	**689**	**294**	**8.9**	**1.4**
541	Professional, scientific, & technical services	21	22 508	2 612	689	294	8.9	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	c	D	D
54185	Display advertising	1	D	D	D	c	D	D
541850	Display advertising	1	D	D	D	c	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	c	D	D
	ROSEVILLE, MN							
54	**Professional, scientific, & technical services**	**217**	**222 023**	**71 010**	**15 423**	**2 022**	**13.8**	**4.3**
541	Professional, scientific, & technical services	217	222 023	71 010	15 423	2 022	13.8	4.3
5411	Legal services	48	16 647	4 404	1 443	167	26.4	7.8
54111	Offices of lawyers	44	14 564	3 800	1 325	150	30.1	3.6
541110	Offices of lawyers	44	14 564	3 800	1 325	150	30.1	3.6
5411101	Offices of lawyers (except legal aid societies)	44	14 564	3 800	1 325	150	30.1	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	7 549	3 428	1 013	317	37.5	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	7 549	3 428	1 013	317	37.5	.5
541211	Offices of certified public accountants	17	D	D	D	b	D	D
541213	Tax return preparation services	2	D	D	D	c	D	D
541219	Other accounting services	7	D	D	D	a	D	D
5413	Architectural, engineering, & related services	42	40 764	19 214	4 125	413	22.7	2.0
54133	Engineering services	28	34 908	16 317	3 585	342	21.8	2.3
541330	Engineering services	28	34 908	16 317	3 585	342	21.8	2.3
5414	Specialized design services	6	D	D	D	b	D	D
54141	Interior design services	3	D	D	D	b	D	D
541410	Interior design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	35	89 056	23 705	5 013	542	5.1	1.1
54151	Computer systems design & related services	35	89 056	23 705	5 013	542	5.1	1.1
541511	Custom computer programming services	13	35 012	9 914	2 189	159	2.0	–
541512	Computer systems design services	14	51 408	12 159	2 613	360	4.0	.1
5415121	Computer systems integrators	5	45 577	8 699	1 858	299	2.1	–
5415122	Computer systems consultants (except systems integrators)	9	5 831	3 460	755	61	19.1	1.3
5416	Management, scientific, & technical consulting services	36	21 129	8 901	1 660	205	30.0	18.2
54161	Management consulting services	31	D	D	D	c	D	D
541611	Administrative management & general management consulting service	8	10 162	4 582	711	92	15.2	33.7
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	c	D	D
5418	Advertising & related services	12	9 703	2 023	466	87	20.6	2.9
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	c	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	ST. ANTHONY, MN *							
54	**Professional, scientific, & technical services**	**25**	**14 130**	**5 780**	**1 311**	**169**	**19.7**	**.9**
541	Professional, scientific, & technical services	25	14 130	5 780	1 311	169	19.7	.9
5413	Architectural, engineering, & related services	7	1 576	492	99	15	99.0	1.0
5415	Computer systems design & related services	7	D	D	D	c	D	D
54151	Computer systems design & related services	7	D	D	D	c	D	D
541511	Custom computer programming services	3	D	D	D	c	D	D
	ST. ANTHONY, MN (HENNEPIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**18**	**12 852**	**5 280**	**1 176**	**152**	**13.8**	**.9**
541	Professional, scientific, & technical services	18	12 852	5 280	1 176	152	13.8	.9
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
5415	Computer systems design & related services	5	D	D	D	c	D	D
54151	Computer systems design & related services	5	D	D	D	c	D	D
541511	Custom computer programming services	3	D	D	D	c	D	D
	ST. ANTHONY, MN (RAMSEY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7**	**1 278**	**500**	**135**	**17**	**79.0**	**1.3**
541	Professional, scientific, & technical services	7	1 278	500	135	17	79.0	1.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. CHARLES, MN							
54	**Professional, scientific, & technical services**	**4**	**824**	**371**	**87**	**17**	**68.1**	**1.6**
	ST. CLOUD, MN *							
54	**Professional, scientific, & technical services**	**141**	**78 081**	**33 782**	**7 205**	**1 012**	**22.5**	**3.2**
541	Professional, scientific, & technical services	141	78 081	33 782	7 205	1 012	22.5	3.2
5411	Legal services	46	26 942	13 229	2 722	316	13.6	3.4
54111	Offices of lawyers	43	D	D	D	e	D	D
541110	Offices of lawyers	43	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	14 469	6 889	1 441	239	21.2	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	14 469	6 889	1 441	239	21.2	3.7
541211	Offices of certified public accountants	15	13 735	6 691	1 389	222	18.4	2.5
5413	Architectural, engineering, & related services	20	13 777	6 019	1 301	178	22.1	3.3
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
5414	Specialized design services	7	1 744	358	81	15	47.9	–
5415	Computer systems design & related services	8	5 230	2 160	468	64	20.7	.1
54151	Computer systems design & related services	8	5 230	2 160	468	64	20.7	.1
5418	Advertising & related services	20	13 657	4 414	1 025	155	34.0	.9
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	ST. CLOUD, MN (BENTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7**	**6 741**	**2 907**	**709**	**91**	**2.0**	**6.1**
541	Professional, scientific, & technical services	7	6 741	2 907	709	91	2.0	6.1
5418	Advertising & related services	1	D	D	D	b	D	D
	ST. CLOUD, MN (STEARNS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**134**	**71 340**	**30 875**	**6 496**	**921**	**24.4**	**2.9**
541	Professional, scientific, & technical services	134	71 340	30 875	6 496	921	24.4	2.9
5411	Legal services	45	D	D	D	e	D	D
54111	Offices of lawyers	42	D	D	D	e	D	D
541110	Offices of lawyers	42	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	14 469	6 889	1 441	239	21.2	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	14 469	6 889	1 441	239	21.2	3.7
541211	Offices of certified public accountants	15	13 735	6 691	1 389	222	18.4	2.5
5413	Architectural, engineering, & related services	19	D	D	D	c	D	D
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
5414	Specialized design services	6	D	D	D	a	D	D
5418	Advertising & related services	19	D	D	D	c	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	ST. FRANCIS, MN							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	ST. JAMES, MN							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	ST. JOSEPH, MN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. LOUIS PARK, MN							
54	**Professional, scientific, & technical services**	**384**	**321 204**	**135 171**	**30 777**	**3 228**	**19.4**	**3.5**
541	Professional, scientific, & technical services	384	321 204	135 171	30 777	3 228	19.4	3.5
5411	Legal services	77	28 017	12 722	2 572	320	55.6	1.8
54111	Offices of lawyers	75	D	D	D	e	D	D
541110	Offices of lawyers	75	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	75	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	21 777	10 753	2 778	510	36.0	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	21 777	10 753	2 778	510	36.0	9.0
541211	Offices of certified public accountants	43	17 659	9 013	2 255	227	38.6	8.0
541213	Tax return preparation services	4	D	D	D	e	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	35	29 898	14 876	3 526	303	16.7	5.1
54131	Architectural services	10	D	D	D	b	D	D
541310	Architectural services	10	D	D	D	b	D	D
54133	Engineering services	23	22 186	12 394	2 911	234	16.5	5.1
541330	Engineering services	23	22 186	12 394	2 911	234	16.5	5.1
5414	Specialized design services	20	10 628	4 146	954	83	11.4	3.4
54143	Graphic design services	17	D	D	D	b	D	D
541430	Graphic design services	17	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	15	D	D	D	b	D	D
5415	Computer systems design & related services	72	129 996	54 121	13 396	1 188	10.6	1.4
54151	Computer systems design & related services	72	129 996	54 121	13 396	1 188	10.6	1.4
541511	Custom computer programming services	31	33 298	16 751	4 829	469	24.9	3.2
541512	Computer systems design services	35	95 578	36 859	8 487	707	5.2	.7
5415121	Computer systems integrators	12	79 284	27 311	6 554	475	3.4	.7
5415122	Computer systems consultants (except systems integrators)	23	16 294	9 548	1 933	232	13.9	.4
5416	Management, scientific, & technical consulting services	66	31 248	15 893	2 489	244	28.4	1.5
54161	Management consulting services	57	29 787	15 112	2 326	222	27.1	1.6
541611	Administrative management & general management consulting service	20	10 998	7 691	903	66	31.6	.1
541612	Human resources & executive search consulting services	18	10 633	5 212	962	90	22.6	1.2
5416122	Executive placement services	13	5 791	3 242	530	37	37.4	2.3
5416123	Human resources & personnel management consulting	5	4 842	1 970	432	53	4.9	–
541613	Marketing consulting services	15	D	D	D	b	D	D
5418	Advertising & related services	37	43 082	12 595	3 028	358	19.9	6.5
54181	Advertising agencies	15	22 164	5 905	1 393	115	6.7	4.7
541810	Advertising agencies	15	22 164	5 905	1 393	115	6.7	4.7
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	25 320	9 542	1 958	212	5.7	1.7
54191	Marketing research & public opinion polling	8	23 585	8 929	1 731	199	5.1	1.2
541910	Marketing research & public opinion polling	8	23 585	8 929	1 731	199	5.1	1.2
54192	Photographic services	8	1 735	613	227	13	14.0	9.3
	ST. MICHAEL, MN							
54	**Professional, scientific, & technical services**	**5**	**1 576**	**440**	**87**	**13**	**100.0**	**–**
541	Professional, scientific, & technical services	5	1 576	440	87	13	100.0	–
	ST. PAUL, MN							
54	**Professional, scientific, & technical services**	**803**	**646 456**	**290 909**	**65 333**	**6 333**	**19.1**	**4.4**
541	Professional, scientific, & technical services	803	646 456	290 909	65 333	6 333	19.1	4.4
5411	Legal services	247	178 931	82 514	16 810	1 651	17.2	3.3
54111	Offices of lawyers	242	176 779	81 494	16 555	1 604	17.0	3.4
541110	Offices of lawyers	242	176 779	81 494	16 555	1 604	17.0	3.4
5411101	Offices of lawyers (except legal aid societies)	242	176 779	81 494	16 555	1 604	17.0	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	56	50 317	21 387	5 720	638	9.2	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	56	50 317	21 387	5 720	638	9.2	3.0
541211	Offices of certified public accountants	28	39 007	16 603	4 093	411	6.0	3.2
541213	Tax return preparation services	10	1 123	459	190	63	62.7	–
541219	Other accounting services	16	D	D	D	c	D	D
5413	Architectural, engineering, & related services	102	199 364	86 312	19 216	1 802	9.7	2.6
54131	Architectural services	37	46 768	21 146	3 462	398	5.6	.1
541310	Architectural services	37	46 768	21 146	3 462	398	5.6	.1
54133	Engineering services	50	129 548	56 255	13 628	1 133	11.3	3.7
541330	Engineering services	50	129 548	56 255	13 628	1 133	11.3	3.7
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
54138	Testing laboratories	7	D	D	D	c	D	D
541380	Testing laboratories	7	D	D	D	c	D	D
5414	Specialized design services	45	28 465	10 810	2 587	297	32.6	.3
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	36	D	D	D	e	D	D
541430	Graphic design services	36	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists)	32	D	D	D	c	D	D
5414302	Commercial art	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. PAUL, MN—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	125	84 741	46 183	10 726	803	19.1	7.9
54151	Computer systems design & related services	125	84 741	46 183	10 726	803	19.1	7.9
541511	Custom computer programming services	61	55 989	33 959	8 007	579	9.7	3.1
541512	Computer systems design services	45	23 174	9 598	2 189	173	37.6	19.4
5415122	Computer systems consultants (except systems integrators)	39	D	D	D	c	D	D
541519	Other computer related services	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	134	61 463	28 870	6 279	687	40.9	8.2
54161	Management consulting services	100	48 732	24 454	5 220	555	37.7	8.9
541611	Administrative management & general management consulting service	47	28 001	14 884	3 502	314	20.7	8.1
541612	Human resources & executive search consulting services	21	7 506	4 273	861	129	61.4	13.8
5416122	Executive placement services	9	4 641	2 909	684	114	50.5	10.8
541613	Marketing consulting services	24	9 981	3 661	642	63	60.7	10.3
54162	Environmental consulting services	10	4 519	1 703	471	58	73.7	–
541620	Environmental consulting services	10	4 519	1 703	471	58	73.7	–
54169	Other scientific & technical consulting services	24	8 212	2 713	588	74	41.5	8.8
541690	Other scientific & technical consulting services	24	8 212	2 713	588	74	41.5	8.8
5418	Advertising & related services	59	32 338	11 218	3 336	333	40.4	4.7
54182	Public relations agencies	19	8 232	4 493	1 544	92	34.1	3.4
541820	Public relations agencies	19	8 232	4 493	1 544	92	34.1	3.4
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	25	8 513	2 117	384	102	47.4	25.7
54192	Photographic services	17	3 805	832	153	45	62.6	20.3
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	ST. PAUL PARK, MN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	ST. PETER, MN							
54	**Professional, scientific, & technical services**	**11**	**2 022**	**817**	**169**	**57**	**39.3**	**.8**
541	Professional, scientific, & technical services	11	2 022	817	169	57	39.3	.8
	SARTELL, MN *							
54	**Professional, scientific, & technical services**	**5**	**755**	**193**	**47**	**9**	**77.5**	**1.5**
	SARTELL, MN (STEARNS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**755**	**193**	**47**	**9**	**77.5**	**1.5**
	SAUK CENTRE, MN							
54	**Professional, scientific, & technical services**	**8**	**1 173**	**400**	**105**	**27**	**71.0**	**–**
541	Professional, scientific, & technical services	8	1 173	400	105	27	71.0	–
	SAUK RAPIDS, MN							
54	**Professional, scientific, & technical services**	**15**	**5 641**	**2 405**	**497**	**84**	**58.6**	**–**
541	Professional, scientific, & technical services	15	5 641	2 405	497	84	58.6	–
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	SAVAGE, MN							
54	**Professional, scientific, & technical services**	**48**	**7 721**	**2 736**	**472**	**65**	**52.5**	**17.5**
541	Professional, scientific, & technical services	48	7 721	2 736	472	65	52.5	17.5
5413	Architectural, engineering, & related services	9	1 653	781	158	19	16.2	15.1
	SHAKOPEE, MN							
54	**Professional, scientific, & technical services**	**31**	**10 326**	**3 904**	**820**	**131**	**39.1**	**10.3**
541	Professional, scientific, & technical services	31	10 326	3 904	820	131	39.1	10.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 889	1 149	237	50	58.7	41.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 889	1 149	237	50	58.7	41.3
5413	Architectural, engineering, & related services	7	2 444	1 255	291	37	23.4	–
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHOREVIEW, MN							
54	**Professional, scientific, & technical services**	**76**	**37 272**	**17 408**	**3 823**	**425**	**28.7**	**3.1**
541	Professional, scientific, & technical services	76	37 272	17 408	3 823	425	28.7	3.1
5411	Legal services	8	3 838	1 346	285	35	16.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 221	809	159	27	29.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 221	809	159	27	29.7	–
5413	Architectural, engineering, & related services	12	2 963	1 262	266	43	93.3	–
5415	Computer systems design & related services	26	19 685	11 179	2 479	237	25.3	2.3
54151	Computer systems design & related services	26	19 685	11 179	2 479	237	25.3	2.3
541511	Custom computer programming services	16	16 252	9 239	2 040	205	19.9	2.8
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	SHOREWOOD, MN							
54	**Professional, scientific, & technical services**	**31**	**6 725**	**2 318**	**376**	**45**	**70.0**	**12.6**
541	Professional, scientific, & technical services	31	6 725	2 318	376	45	70.0	12.6
5415	Computer systems design & related services	10	3 920	1 261	238	21	66.2	19.8
54151	Computer systems design & related services	10	3 920	1 261	238	21	66.2	19.8
	SLEEPY EYE, MN							
54	**Professional, scientific, & technical services**	**7**	**1 974**	**909**	**162**	**33**	**6.1**	**1.6**
541	Professional, scientific, & technical services	7	1 974	909	162	33	6.1	1.6
	SOUTH ST. PAUL, MN							
54	**Professional, scientific, & technical services**	**29**	**19 862**	**8 799**	**2 653**	**300**	**28.1**	**.3**
541	Professional, scientific, & technical services	29	19 862	8 799	2 653	300	28.1	.3
5411	Legal services	5	3 798	2 113	570	46	26.5	–
54111	Offices of lawyers	5	3 798	2 113	570	46	26.5	–
541110	Offices of lawyers	5	3 798	2 113	570	46	26.5	–
5411101	Offices of lawyers (except legal aid societies)	5	3 798	2 113	570	46	26.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 643	3 145	1 062	118	26.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 643	3 145	1 062	118	26.4	–
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	b	D	D
	SPRING LAKE PARK, MN *							
54	**Professional, scientific, & technical services**	**13**	**2 568**	**1 342**	**277**	**27**	**87.7**	**4.7**
541	Professional, scientific, & technical services	13	2 568	1 342	277	27	87.7	4.7
5413	Architectural, engineering, & related services	5	1 901	1 053	246	22	96.0	–
	SPRING LAKE PARK, MN (ANOKA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**13**	**2 568**	**1 342**	**277**	**27**	**87.7**	**4.7**
541	Professional, scientific, & technical services	13	2 568	1 342	277	27	87.7	4.7
5413	Architectural, engineering, & related services	5	1 901	1 053	246	22	96.0	–
	STAPLES, MN *							
54	**Professional, scientific, & technical services**	**6**	**2 089**	**893**	**204**	**35**	**13.5**	**–**
541	Professional, scientific, & technical services	6	2 089	893	204	35	13.5	–
	STAPLES, MN (TODD COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**2 089**	**893**	**204**	**35**	**13.5**	**–**
541	Professional, scientific, & technical services	6	2 089	893	204	35	13.5	–
	STEWARTVILLE, MN							
54	**Professional, scientific, & technical services**	**5**	**547**	**55**	**7**	**5**	**53.6**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	STILLWATER, MN							
54	**Professional, scientific, & technical services**	**83**	**21 698**	**9 833**	**1 844**	**272**	**52.4**	**2.7**
541	Professional, scientific, & technical services	83	21 698	9 833	1 844	272	52.4	2.7
5411	Legal services	16	4 743	1 656	385	54	17.7	6.0
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 533	720	170	41	73.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 533	720	170	41	73.9	–
5413	Architectural, engineering, & related services	13	4 123	2 080	419	50	34.1	–
5416	Management, scientific, & technical consulting services	12	4 787	2 274	269	31	93.0	3.3
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	THIEF RIVER FALLS, MN							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	TWO HARBORS, MN							
54	**Professional, scientific, & technical services**	**7**	**780**	**277**	**64**	**24**	**79.9**	**–**
	VADNAIS HEIGHTS, MN							
54	**Professional, scientific, & technical services**	**43**	**32 001**	**10 872**	**3 761**	**354**	**23.9**	**1.0**
541	Professional, scientific, & technical services	43	32 001	10 872	3 761	354	23.9	1.0
5413	Architectural, engineering, & related services	9	10 051	5 143	1 076	130	2.8	1.3
54133	Engineering services	8	D	D	D	b	D	D
541330	Engineering services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	c	D	D
54162	Environmental consulting services	1	D	D	D	c	D	D
541620	Environmental consulting services	1	D	D	D	c	D	D
5418	Advertising & related services	4	4 364	909	207	27	71.0	–
	VICTORIA, MN							
54	**Professional, scientific, & technical services**	**12**	**4 402**	**1 478**	**416**	**30**	**31.1**	**63.8**
541	Professional, scientific, & technical services	12	4 402	1 478	416	30	31.1	63.8
	VIRGINIA, MN							
54	**Professional, scientific, & technical services**	**21**	**12 431**	**5 515**	**1 189**	**197**	**29.1**	**7.4**
541	Professional, scientific, & technical services	21	12 431	5 515	1 189	197	29.1	7.4
5411	Legal services	9	3 555	1 683	345	64	25.0	25.9
54111	Offices of lawyers	9	3 555	1 683	345	64	25.0	25.9
541110	Offices of lawyers	9	3 555	1 683	345	64	25.0	25.9
5411101	Offices of lawyers (except legal aid societies)	9	3 555	1 683	345	64	25.0	25.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	2 103	1 231	322	38	14.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	2 103	1 231	322	38	14.3	–
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
	WABASHA, MN							
54	**Professional, scientific, & technical services**	**7**	**1 854**	**406**	**93**	**18**	**81.1**	**–**
541	Professional, scientific, & technical services	7	1 854	406	93	18	81.1	–
	WACONIA, MN							
54	**Professional, scientific, & technical services**	**19**	**7 128**	**2 489**	**581**	**155**	**64.2**	**6.3**
541	Professional, scientific, & technical services	19	7 128	2 489	581	155	64.2	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 306	344	84	22	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 306	344	84	22	100.0	–
	WADENA, MN *							
54	**Professional, scientific, & technical services**	**14**	**2 448**	**716**	**190**	**52**	**37.6**	**3.5**
541	Professional, scientific, & technical services	14	2 448	716	190	52	37.6	3.5
	WADENA, MN (WADENA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**14**	**2 448**	**716**	**190**	**52**	**37.6**	**3.5**
541	Professional, scientific, & technical services	14	2 448	716	190	52	37.6	3.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WAITE PARK, MN							
54	**Professional, scientific, & technical services**	**18**	**14 137**	**5 459**	**1 236**	**155**	**30.7**	**1.5**
541	Professional, scientific, & technical services	18	14 137	5 459	1 236	155	30.7	1.5
5415	Computer systems design & related services	4	9 621	3 697	842	83	20.7	–
54151	Computer systems design & related services	4	9 621	3 697	842	83	20.7	–
541512	Computer systems design services	3	D	D	D	b	D	D
	WASECA, MN							
54	**Professional, scientific, & technical services**	**24**	**4 003**	**1 378**	**354**	**84**	**46.4**	**3.8**
541	Professional, scientific, & technical services	24	4 003	1 378	354	84	46.4	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	WATERTOWN, MN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WAYZATA, MN							
54	**Professional, scientific, & technical services**	**93**	**101 564**	**28 035**	**5 682**	**781**	**19.5**	**4.8**
541	Professional, scientific, & technical services	93	101 564	28 035	5 682	781	19.5	4.8
5411	Legal services	25	13 356	5 223	1 142	114	30.9	.5
54111	Offices of lawyers	24	D	D	D	c	D	D
541110	Offices of lawyers	24	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	5 809	2 399	563	73	15.5	15.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	5 809	2 399	563	73	15.5	15.6
541211	Offices of certified public accountants	8	5 217	1 961	463	61	12.9	10.3
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5414	Specialized design services	9	9 299	2 307	412	52	18.6	.7
54141	Interior design services	7	D	D	D	b	D	D
541410	Interior design services	7	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	2	D	D	D	b	D	D
5415	Computer systems design & related services	8	D	D	D	e	D	D
54151	Computer systems design & related services	8	D	D	D	e	D	D
541512	Computer systems design services	3	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	22	13 622	4 663	816	84	53.1	1.8
54161	Management consulting services	20	D	D	D	b	D	D
541612	Human resources & executive search consulting services	8	D	D	D	b	D	D
5416122	Executive placement services	6	D	D	D	b	D	D
541613	Marketing consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	7	4 630	1 105	232	25	27.3	–
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
	WEST ST. PAUL, MN							
54	**Professional, scientific, & technical services**	**53**	**15 582**	**5 720**	**1 262**	**170**	**43.3**	**12.1**
541	Professional, scientific, & technical services	53	15 582	5 720	1 262	170	43.3	12.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 405	1 135	319	42	56.8	15.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 405	1 135	319	42	56.8	15.5
541219	Other accounting services	9	1 354	682	172	23	26.3	24.6
5413	Architectural, engineering, & related services	7	1 979	663	113	12	96.8	1.1
5415	Computer systems design & related services	12	5 193	1 421	274	23	30.2	–
54151	Computer systems design & related services	12	5 193	1 421	274	23	30.2	–
541519	Other computer related services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	7	3 587	1 650	348	55	33.8	34.2
54161	Management consulting services	7	3 587	1 650	348	55	33.8	34.2
	WHITE BEAR, MN							
54	**Professional, scientific, & technical services**	**22**	**7 793**	**2 103**	**480**	**63**	**17.7**	**3.4**
541	Professional, scientific, & technical services	22	7 793	2 103	480	63	17.7	3.4
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WHITE BEAR LAKE, MN *							
54	**Professional, scientific, & technical services**	**86**	**52 815**	**22 851**	**4 914**	**564**	**32.5**	**6.4**
541	Professional, scientific, & technical services	86	52 815	22 851	4 914	564	32.5	6.4
5411	Legal services	18	3 531	962	229	48	39.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	5 408	1 667	417	65	16.2	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	5 408	1 667	417	65	16.2	.6
541211	Offices of certified public accountants	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	28 741	14 977	3 137	304	31.5	.6
54133	Engineering services	9	27 296	14 493	3 012	283	28.5	–
541330	Engineering services	9	27 296	14 493	3 012	283	28.5	–
5414	Specialized design services	6	2 357	490	105	14	44.0	–
5415	Computer systems design & related services	18	5 538	2 042	380	36	70.8	13.1
54151	Computer systems design & related services	18	5 538	2 042	380	36	70.8	13.1
5418	Advertising & related services	9	2 455	719	146	32	18.0	–
	WHITE BEAR LAKE, MN (RAMSEY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**85**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	85	D	D	D	f	D	D
5411	Legal services	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	5 408	1 667	417	65	16.2	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	5 408	1 667	417	65	16.2	.6
541211	Offices of certified public accountants	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	28 741	14 977	3 137	304	31.5	.6
54133	Engineering services	9	27 296	14 493	3 012	283	28.5	–
541330	Engineering services	9	27 296	14 493	3 012	283	28.5	–
5414	Specialized design services	6	2 357	490	105	14	44.0	–
5415	Computer systems design & related services	18	5 538	2 042	380	36	70.8	13.1
54151	Computer systems design & related services	18	5 538	2 042	380	36	70.8	13.1
5418	Advertising & related services	9	2 455	719	146	32	18.0	–
	WHITE BEAR LAKE, MN (WASHINGTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	WILLMAR, MN							
54	**Professional, scientific, & technical services**	**52**	**22 358**	**7 975**	**1 837**	**276**	**30.9**	**18.4**
541	Professional, scientific, & technical services	52	22 358	7 975	1 837	276	30.9	18.4
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	4 338	1 167	288	56	53.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	4 338	1 167	288	56	53.4	–
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	4 173	1 699	379	49	3.7	–
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
	WINDOM, MN							
54	**Professional, scientific, & technical services**	**11**	**1 820**	**876**	**172**	**34**	**66.8**	**2.1**
541	Professional, scientific, & technical services	11	1 820	876	172	34	66.8	2.1
	WINONA, MN							
54	**Professional, scientific, & technical services**	**57**	**12 907**	**4 125**	**948**	**197**	**72.8**	**–**
541	Professional, scientific, & technical services	57	12 907	4 125	948	197	72.8	–
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WOODBURY, MN							
54	**Professional, scientific, & technical services**	**103**	**33 420**	**9 739**	**1 563**	**227**	**36.6**	**3.5**
541	Professional, scientific, & technical services	103	33 420	9 739	1 563	227	36.6	3.5
5411	Legal services	15	6 870	3 323	362	72	16.6	5.0
54111	Offices of lawyers	11	4 973	2 454	190	47	22.9	6.9
541110	Offices of lawyers	11	4 973	2 454	190	47	22.9	6.9
5411101	Offices of lawyers (except legal aid societies)	11	4 973	2 454	190	47	22.9	6.9
5415	Computer systems design & related services	39	7 864	3 215	599	55	91.3	1.7
54151	Computer systems design & related services	39	7 864	3 215	599	55	91.3	1.7
541512	Computer systems design services	15	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	13	4 332	1 310	281	20	100.0	–
5416	Management, scientific, & technical consulting services	18	13 087	1 495	295	31	12.1	–
54161	Management consulting services	15	12 926	1 416	268	29	11.8	–
541618	Other management consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	WORTHINGTON, MN							
54	**Professional, scientific, & technical services**	**20**	**4 728**	**1 448**	**353**	**84**	**20.7**	**3.3**
541	Professional, scientific, & technical services	20	4 728	1 448	353	84	20.7	3.3
5411	Legal services	9	2 961	688	167	35	11.6	3.5
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
	WYOMING, MN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF AITKIN COUNTY, MN							
54	**Professional, scientific, & technical services**	**15**	**3 148**	**1 607**	**269**	**87**	**30.1**	**32.1**
541	Professional, scientific, & technical services	15	3 148	1 607	269	87	30.1	32.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	BALANCE OF ANOKA COUNTY, MN							
54	**Professional, scientific, & technical services**	**40**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	40	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	3 625	1 468	265	49	94.6	3.0
	BALANCE OF BECKER COUNTY, MN							
54	**Professional, scientific, & technical services**	**11**	**1 035**	**295**	**65**	**19**	**60.6**	**2.4**
541	Professional, scientific, & technical services	11	1 035	295	65	19	60.6	2.4
	BALANCE OF BELTRAMI COUNTY, MN							
54	**Professional, scientific, & technical services**	**11**	**1 503**	**395**	**82**	**23**	**48.0**	**10.6**
541	Professional, scientific, & technical services	11	1 503	395	82	23	48.0	10.6
	BALANCE OF BENTON COUNTY, MN							
54	**Professional, scientific, & technical services**	**3**	**537**	**119**	**23**	**4**	**100.0**	**–**
	BALANCE OF BIG STONE COUNTY, MN							
54	**Professional, scientific, & technical services**	**8**	**1 516**	**826**	**147**	**28**	**50.7**	**.4**
541	Professional, scientific, & technical services	8	1 516	826	147	28	50.7	.4
	BALANCE OF BLUE EARTH COUNTY, MN							
54	**Professional, scientific, & technical services**	**9**	**2 507**	**864**	**205**	**27**	**85.9**	**–**
541	Professional, scientific, & technical services	9	2 507	864	205	27	85.9	–
	BALANCE OF BROWN COUNTY, MN							
54	**Professional, scientific, & technical services**	**7**	**1 045**	**437**	**111**	**21**	**100.0**	**–**
541	Professional, scientific, & technical services	7	1 045	437	111	21	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CARLTON COUNTY, MN							
54	**Professional, scientific, & technical services**	**15**	**1 490**	**524**	**160**	**33**	**68.2**	**10.8**
541	Professional, scientific, & technical services	15	1 490	524	160	33	68.2	10.8
	BALANCE OF CARVER COUNTY, MN							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	b	D	D
	BALANCE OF CASS COUNTY, MN							
54	**Professional, scientific, & technical services**	**34**	**6 620**	**2 503**	**571**	**100**	**65.9**	**5.5**
541	Professional, scientific, & technical services	34	6 620	2 503	571	100	65.9	5.5
5411	Legal services	16	2 924	836	184	43	76.4	8.1
5413	Architectural, engineering, & related services	4	2 259	1 070	250	37	59.8	–
	BALANCE OF CHIPPEWA COUNTY, MN							
54	**Professional, scientific, & technical services**	**4**	**726**	**308**	**60**	**15**	**67.9**	**–**
	BALANCE OF CHISAGO COUNTY, MN							
54	**Professional, scientific, & technical services**	**45**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	45	D	D	D	e	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	c	D	D
54189	Other services related to advertising	1	D	D	D	c	D	D
541890	Other services related to advertising	1	D	D	D	c	D	D
	BALANCE OF CLAY COUNTY, MN							
54	**Professional, scientific, & technical services**	**12**	**3 519**	**668**	**131**	**39**	**38.3**	**59.7**
541	Professional, scientific, & technical services	12	3 519	668	131	39	38.3	59.7
5411	Legal services	3	D	D	D	a	D	D
54111	Offices of lawyers	3	D	D	D	a	D	D
541110	Offices of lawyers	3	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies)	3	D	D	D	a	D	D
	BALANCE OF CLEARWATER COUNTY, MN							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	c	D	D
5413	Architectural, engineering, & related services	2	D	D	D	c	D	D
54133	Engineering services	1	D	D	D	c	D	D
541330	Engineering services	1	D	D	D	c	D	D
	BALANCE OF COOK COUNTY, MN							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
	BALANCE OF COTTONWOOD COUNTY, MN							
54	**Professional, scientific, & technical services**	**7**	**1 628**	**805**	**170**	**32**	**42.0**	**–**
541	Professional, scientific, & technical services	7	1 628	805	170	32	42.0	–
	BALANCE OF CROW WING COUNTY, MN							
54	**Professional, scientific, & technical services**	**38**	**19 545**	**4 072**	**626**	**119**	**14.1**	**18.9**
541	Professional, scientific, & technical services	38	19 545	4 072	626	119	14.1	18.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
54133	Engineering services	7	D	D	D	b	D	D
541330	Engineering services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	2	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	a	D	D
	BALANCE OF DAKOTA COUNTY, MN							
54	**Professional, scientific, & technical services**	**18**	**2 732**	**1 029**	**258**	**27**	**46.6**	**20.1**
541	Professional, scientific, & technical services	18	2 732	1 029	258	27	46.6	20.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF DODGE COUNTY, MN							
54	**Professional, scientific, & technical services**	**10**	**1 273**	**342**	**67**	**22**	**82.3**	**–**
541	Professional, scientific, & technical services	10	1 273	342	67	22	82.3	–
	BALANCE OF DOUGLAS COUNTY, MN							
54	**Professional, scientific, & technical services**	**19**	**2 433**	**763**	**161**	**33**	**79.9**	**10.7**
541	Professional, scientific, & technical services	19	2 433	763	161	33	79.9	10.7
	BALANCE OF FARIBAULT COUNTY, MN							
54	**Professional, scientific, & technical services**	**12**	**789**	**229**	**61**	**22**	**45.6**	**10.1**
	BALANCE OF FILLMORE COUNTY, MN							
54	**Professional, scientific, & technical services**	**28**	**3 477**	**1 248**	**341**	**87**	**43.1**	**12.0**
541	Professional, scientific, & technical services	28	3 477	1 248	341	87	43.1	12.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	999	336	100	31	70.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	999	336	100	31	70.2	–
	BALANCE OF FREEBORN COUNTY, MN							
54	**Professional, scientific, & technical services**	**4**	**7 135**	**2 258**	**547**	**67**	**.8**	**–**
541	Professional, scientific, & technical services	4	7 135	2 258	547	67	.8	–
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	BALANCE OF GOODHUE COUNTY, MN							
54	**Professional, scientific, & technical services**	**23**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	23	D	D	D	b	D	D
	BALANCE OF GRANT COUNTY, MN							
54	**Professional, scientific, & technical services**	**9**	**1 216**	**698**	**113**	**19**	**24.7**	**–**
541	Professional, scientific, & technical services	9	1 216	698	113	19	24.7	–
	BALANCE OF HENNEPIN COUNTY, MN							
54	**Professional, scientific, & technical services**	**81**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	81	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 486	600	162	98	82.0	17.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 486	600	162	98	82.0	17.2
5413	Architectural, engineering, & related services	16	D	D	D	b	D	D
54131	Architectural services	3	D	D	D	a	D	D
541310	Architectural services	3	D	D	D	a	D	D
5414	Specialized design services	10	2 005	521	116	21	63.3	–
5415	Computer systems design & related services	15	D	D	D	b	D	D
54151	Computer systems design & related services	15	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	BALANCE OF HOUSTON COUNTY, MN							
54	**Professional, scientific, & technical services**	**7**	**635**	**149**	**53**	**20**	**54.5**	**7.2**
	BALANCE OF HUBBARD COUNTY, MN							
54	**Professional, scientific, & technical services**	**6**	**571**	**111**	**18**	**15**	**27.7**	**72.3**
	BALANCE OF ISANTI COUNTY, MN							
54	**Professional, scientific, & technical services**	**26**	**6 853**	**2 402**	**431**	**78**	**86.1**	**2.9**
541	Professional, scientific, & technical services	26	6 853	2 402	431	78	86.1	2.9
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ITASCA COUNTY, MN							
54	**Professional, scientific, & technical services**	**25**	**7 036**	**2 953**	**470**	**82**	**20.6**	**2.1**
541	Professional, scientific, & technical services	25	7 036	2 953	470	82	20.6	2.1
5416	Management, scientific, & technical consulting services	7	D	D	D	b	D	D
54161	Management consulting services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
54192	Photographic services	1	D	D	D	a	D	D
541921	Photographic studios, portrait	1	D	D	D	a	D	D
	BALANCE OF JACKSON COUNTY, MN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	BALANCE OF KANABEC COUNTY, MN							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF KANDIYOHI COUNTY, MN							
54	**Professional, scientific, & technical services**	**22**	**5 067**	**1 748**	**401**	**105**	**75.8**	**1.6**
541	Professional, scientific, & technical services	22	5 067	1 748	401	105	75.8	1.6
5413	Architectural, engineering, & related services	6	2 019	757	161	35	97.7	–
	BALANCE OF KITTSON COUNTY, MN							
54	**Professional, scientific, & technical services**	**5**	**1 600**	**877**	**115**	**23**	**9.9**	**–**
541	Professional, scientific, & technical services	5	1 600	877	115	23	9.9	–
	BALANCE OF KOOCHICHING COUNTY, MN							
54	**Professional, scientific, & technical services**	**5**	**342**	**110**	**21**	**10**	**100.0**	**–**
	BALANCE OF LAC QUI PARLE COUNTY, MN							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	BALANCE OF LAKE COUNTY, MN							
54	**Professional, scientific, & technical services**	**3**	**607**	**33**	**6**	**3**	**D**	**11.4**
	BALANCE OF LAKE OF THE WOODS COUNTY, MN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LE SUEUR COUNTY, MN							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	e	D	D
5415	Computer systems design & related services	1	D	D	D	e	D	D
54151	Computer systems design & related services	1	D	D	D	e	D	D
541511	Custom computer programming services	1	D	D	D	e	D	D
	BALANCE OF LINCOLN COUNTY, MN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LYON COUNTY, MN							
54	**Professional, scientific, & technical services**	**8**	**2 575**	**1 217**	**260**	**36**	**16.9**	**14.1**
541	Professional, scientific, & technical services	8	2 575	1 217	260	36	16.9	14.1
	BALANCE OF MCLEOD COUNTY, MN							
54	**Professional, scientific, & technical services**	**7**	**661**	**187**	**28**	**12**	**75.6**	**14.1**
	BALANCE OF MAHNOMEN COUNTY, MN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MARSHALL COUNTY, MN							
54	**Professional, scientific, & technical services**	**9**	**1 479**	**551**	**138**	**28**	**82.6**	**–**
541	Professional, scientific, & technical services	9	1 479	551	138	28	82.6	–

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MARTIN COUNTY, MN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
	BALANCE OF MEEKER COUNTY, MN							
54	**Professional, scientific, & technical services**	**11**	**1 905**	**720**	**168**	**30**	**40.7**	**36.7**
541	Professional, scientific, & technical services	11	1 905	720	168	30	40.7	36.7
	BALANCE OF MILLE LACS COUNTY, MN							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
	BALANCE OF MORRISON COUNTY, MN							
54	**Professional, scientific, & technical services**	**6**	**779**	**316**	**103**	**21**	**100.0**	**–**
	BALANCE OF MOWER COUNTY, MN							
54	**Professional, scientific, & technical services**	**8**	**857**	**485**	**88**	**17**	**40.8**	**7.0**
	BALANCE OF MURRAY COUNTY, MN							
54	**Professional, scientific, & technical services**	**14**	**5 223**	**2 043**	**409**	**89**	**26.1**	**7.9**
541	Professional, scientific, & technical services	14	5 223	2 043	409	89	26.1	7.9
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	BALANCE OF NICOLLET COUNTY, MN							
54	**Professional, scientific, & technical services**	**3**	**1 753**	**347**	**71**	**39**	**D**	**–**
541	Professional, scientific, & technical services	3	1 753	347	71	39	D	–
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	BALANCE OF NOBLES COUNTY, MN							
54	**Professional, scientific, & technical services**	**5**	**188**	**50**	**7**	**3**	**71.3**	**5.9**
	BALANCE OF NORMAN COUNTY, MN							
54	**Professional, scientific, & technical services**	**6**	**4 971**	**2 401**	**435**	**55**	**15.8**	**21.5**
541	Professional, scientific, & technical services	6	4 971	2 401	435	55	15.8	21.5
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
54161	Management consulting services	1	D	D	D	b	D	D
	BALANCE OF OLMSTED COUNTY, MN							
54	**Professional, scientific, & technical services**	**14**	**8 376**	**2 224**	**439**	**56**	**86.4**	**5.8**
541	Professional, scientific, & technical services	14	8 376	2 224	439	56	86.4	5.8
5418	Advertising & related services	2	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418903	Sign painting & lettering shop	2	D	D	D	b	D	D
	BALANCE OF OTTER TAIL COUNTY, MN							
54	**Professional, scientific, & technical services**	**33**	**5 415**	**1 623**	**367**	**89**	**46.9**	**28.0**
541	Professional, scientific, & technical services	33	5 415	1 623	367	89	46.9	28.0
	BALANCE OF PENNINGTON COUNTY, MN							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PINE COUNTY, MN							
54	**Professional, scientific, & technical services**	**8**	**963**	**312**	**53**	**19**	**94.9**	**–**
541	Professional, scientific, & technical services	8	963	312	53	19	94.9	–
	BALANCE OF PIPESTONE COUNTY, MN							
54	**Professional, scientific, & technical services**	**6**	**510**	**90**	**21**	**13**	**72.9**	**–**

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF POLK COUNTY, MN							
54	**Professional, scientific, & technical services**	**7**	**1 029**	**451**	**121**	**28**	**56.2**	**28.5**
541	Professional, scientific, & technical services	7	1 029	451	121	28	56.2	28.5
	BALANCE OF POPE COUNTY, MN							
54	**Professional, scientific, & technical services**	**4**	**405**	**126**	**23**	**11**	**50.4**	**49.6**
	BALANCE OF RAMSEY COUNTY, MN							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF RED LAKE COUNTY, MN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF REDWOOD COUNTY, MN							
54	**Professional, scientific, & technical services**	**5**	**266**	**65**	**19**	**8**	**79.7**	**–**
	BALANCE OF RENVILLE COUNTY, MN							
54	**Professional, scientific, & technical services**	**13**	**5 651**	**2 678**	**448**	**61**	**63.3**	**2.3**
541	Professional, scientific, & technical services	13	5 651	2 678	448	61	63.3	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	BALANCE OF RICE COUNTY, MN							
54	**Professional, scientific, & technical services**	**13**	**1 217**	**461**	**69**	**12**	**73.3**	**18.2**
541	Professional, scientific, & technical services	13	1 217	461	69	12	73.3	18.2
	BALANCE OF ROCK COUNTY, MN							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ROSEAU COUNTY, MN							
54	**Professional, scientific, & technical services**	**4**	**445**	**154**	**34**	**5**	**69.7**	**30.3**
	BALANCE OF ST. LOUIS COUNTY, MN							
54	**Professional, scientific, & technical services**	**36**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 458	733	124	37	18.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 458	733	124	37	18.6	–
5413	Architectural, engineering, & related services	8	D	D	D	c	D	D
	BALANCE OF SCOTT COUNTY, MN							
54	**Professional, scientific, & technical services**	**23**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	23	D	D	D	b	D	D
5415	Computer systems design & related services	13	D	D	D	b	D	D
54151	Computer systems design & related services	13	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	BALANCE OF SHERBURNE COUNTY, MN							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
	BALANCE OF SIBLEY COUNTY, MN							
54	**Professional, scientific, & technical services**	**17**	**3 155**	**1 147**	**243**	**42**	**28.5**	**19.7**
541	Professional, scientific, & technical services	17	3 155	1 147	243	42	28.5	19.7
	BALANCE OF STEARNS COUNTY, MN							
54	**Professional, scientific, & technical services**	**41**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	41	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF STEELE COUNTY, MN							
54	**Professional, scientific, & technical services**	**16**	**1 569**	**589**	**118**	**34**	**30.8**	**27.7**
541	Professional, scientific, & technical services	16	1 569	589	118	34	30.8	27.7
	BALANCE OF STEVENS COUNTY, MN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	BALANCE OF SWIFT COUNTY, MN							
54	**Professional, scientific, & technical services**	**5**	**776**	**647**	**127**	**15**	**32.1**	**–**
	BALANCE OF TODD COUNTY, MN							
54	**Professional, scientific, & technical services**	**3**	**207**	**53**	**13**	**4**	**100.0**	**–**
	BALANCE OF TRAVERSE COUNTY, MN							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WABASHA COUNTY, MN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WASECA COUNTY, MN							
54	**Professional, scientific, & technical services**	**5**	**887**	**181**	**35**	**19**	**78.4**	**–**
541	Professional, scientific, & technical services	5	887	181	35	19	78.4	–
	BALANCE OF WASHINGTON COUNTY, MN							
54	**Professional, scientific, & technical services**	**72**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	72	D	D	D	c	D	D
5413	Architectural, engineering, & related services	16	1 700	893	124	19	59.0	17.3
5416	Management, scientific, & technical consulting services	21	D	D	D	b	D	D
54161	Management consulting services	16	D	D	D	a	D	D
541613	Marketing consulting services	6	D	D	D	a	D	D
	BALANCE OF WATONWAN COUNTY, MN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	BALANCE OF WINONA COUNTY, MN							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	e	D	D
5414	Specialized design services	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	e	D	D
54192	Photographic services	1	D	D	D	e	D	D
541922	Commercial photography	1	D	D	D	e	D	D
	BALANCE OF WRIGHT COUNTY, MN							
54	**Professional, scientific, & technical services**	**69**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	69	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	c	D	D
	BALANCE OF YELLOW MEDICINE COUNTY, MN							
54	**Professional, scientific, & technical services**	**5**	**609**	**122**	**42**	**13**	**54.0**	**–**

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MINNESOTA

Blaine is in Anoka and Ramsey Counties.

Chanhassen is in Carver and Hennepin Counties.

Dayton is in Hennepin and Wright Counties.

Granite Falls is in Chippewa and Yellow Medicine Counties.

Hastings is in Dakota and Washington Counties.

Lake City is in Goodhue and Wabasha Counties.

Le Sueur is in Le Sueur and Sibley Counties; it annexed into Sibley County in October 1990, but this change was not submitted to the Census Bureau until June 1997.

Mankato is in Blue Earth, Le Sueur, and Nicollet Counties.

New Prague is in Le Sueur and Scott Counties.

Northfield is in Dakota and Rice Counties.

North Mankato is in Blue Earth and Nicollet Counties.

Oak Grove was incorporated in December 1993.

Princeton is in Mille Lacs and Sherburne Counties.

Rockford is in Hennepin and Wright Counties.

St. Anthony is in Hennepin and Ramsey Counties.

St. Cloud is in Benton, Sherburne, and Stearns Counties.

Sartell is in Benton and Stearns Counties.

Spring Lake Park is in Anoka and Ramsey Counties.

Staples is in Todd and Wadena Counties.

Wadena is in Otter Tail and Wadena Counties.

White Bear Lake is in Ramsey and Washington Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E.
Metropolitan Areas

MINNESOTA

Duluth—Superior, MN—WI MSA

St. Louis County, MN

Douglas County, WI

Fargo—Moorhead, ND—MN MSA

Clay County, MN

Cass County, ND

Grand Forks, ND—MN MSA

Polk County, MN

Grand Forks County, ND

La Crosse, WI—MN MSA

Houston County, MN

La Crosse County, WI

Minneapolis—St. Paul, MN—WI MSA

Anoka County, MN
Carver County, MN
Chisago County, MN
Dakota County, MN
Hennepin County, MN
Isanti County, MN
Ramsey County, MN
Scott County, MN
Sherburne County, MN
Washington County, MN
Wright County, MN
Pierce County, WI
St. Croix County, WI

Rochester, MN MSA

Olmsted County, MN

St. Cloud, MN MSA

Benton County, MN
Stearns County, MN

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Missouri

1997

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1997 Economic Census

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MISSOURI							
54	**Professional, scientific, & technical services**	**10 601**	**9 953 338**	**3 643 649**	**859 712**	**93 792**	**16.0**	**6.7**
541	Professional, scientific, & technical services	10 601	9 953 338	3 643 649	859 712	93 792	16.0	6.7
5411	Legal services	2 965	2 014 616	777 840	165 225	18 383	18.0	4.3
54111	Offices of lawyers	2 778	1 909 857	737 091	156 647	16 812	18.2	4.2
541110	Offices of lawyers	2 778	1 909 857	737 091	156 647	16 812	18.2	4.2
5411101	Offices of lawyers (except legal aid societies)	2 778	1 909 857	737 091	156 647	16 812	18.2	4.2
54119	Other legal services	187	104 759	40 749	8 578	1 571	14.2	6.4
541191	Title abstract & settlement offices	167	D	D	D	g	D	D
541199	All other legal services	20	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 944	1 040 561	418 461	109 387	16 493	18.7	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 944	1 040 561	418 461	109 387	16 493	18.7	11.5
541211	Offices of certified public accountants	920	737 520	282 342	63 763	8 028	16.4	7.1
541213	Tax return preparation services	337	53 972	18 403	7 375	4 029	33.4	6.7
541214	Payroll services	49	138 836	68 958	26 223	1 916	3.0	29.4
541219	Other accounting services	638	110 233	48 758	12 026	2 520	46.9	20.8
5413	Architectural, engineering, & related services	1 499	2 003 446	798 185	189 017	18 076	14.8	4.4
54131	Architectural services	400	427 846	177 863	41 159	3 767	14.3	2.3
541310	Architectural services	400	427 846	177 863	41 159	3 767	14.3	2.3
54133	Engineering services	763	1 413 156	543 584	130 151	11 764	14.4	5.1
541330	Engineering services	763	1 413 156	543 584	130 151	11 764	14.4	5.1
54134	Drafting services	52	D	D	D	c	D	D
541340	Drafting services	52	D	D	D	c	D	D
54135	Building inspection services	44	14 647	6 948	1 866	262	29.5	2.6
541350	Building inspection services	44	14 647	6 948	1 866	262	29.5	2.6
54136	Geophysical surveying & mapping services	4	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	148	55 737	29 507	6 449	1 046	19.8	3.4
541370	Surveying & mapping (except geophysical) services	148	55 737	29 507	6 449	1 046	19.8	3.4
54138	Testing laboratories	88	75 049	31 926	7 540	949	17.9	4.5
541380	Testing laboratories	88	75 049	31 926	7 540	949	17.9	4.5
5414	Specialized design services	465	249 363	72 122	16 205	2 160	28.1	20.4
54141	Interior design services	183	64 571	14 242	3 067	573	44.9	5.8
541410	Interior design services	183	64 571	14 242	3 067	573	44.9	5.8
54142	Industrial design services	20	15 533	3 842	850	147	13.3	3.3
541420	Industrial design services	20	15 533	3 842	850	147	13.3	3.3
54143	Graphic design services	252	158 240	52 429	12 000	1 390	18.6	29.3
541430	Graphic design services	252	158 240	52 429	12 000	1 390	18.6	29.3
5414301	Graphic design services (except commercial art & medical artists)	204	147 744	49 113	11 232	1 280	16.4	31.0
5414302	Commercial art	47	D	D	D	c	D	D
5414303	Medical artists	1	D	D	D	a	D	D
54149	Other specialized design services	10	11 019	1 609	288	50	86.8	1.6
541490	Other specialized design services	10	11 019	1 609	288	50	86.8	1.6
5415	Computer systems design & related services	1 038	2 433 136	784 044	193 850	15 307	8.4	4.2
54151	Computer systems design & related services	1 038	2 433 136	784 044	193 850	15 307	8.4	4.2
541511	Custom computer programming services	459	750 522	303 618	68 090	5 475	12.4	5.2
541512	Computer systems design services	439	980 127	328 858	78 464	6 702	9.7	4.0
5415121	Computer systems integrators	162	717 485	215 357	48 664	4 469	5.6	2.1
5415122	Computer systems consultants (except systems integrators)	277	262 642	113 501	29 800	2 233	20.9	9.0
541513	Computer facilities management services	19	655 523	127 759	41 990	2 562	–	2.6
541519	Other computer related services	121	46 964	23 809	5 306	568	35.0	13.9
5416	Management, scientific, & technical consulting services	1 262	868 414	339 651	80 106	8 341	24.4	10.5
54161	Management consulting services	1 032	772 130	299 605	71 010	7 254	21.7	11.2
541611	Administrative management & general management consulting service	446	385 318	149 606	35 316	3 058	13.1	13.9
541612	Human resources & executive search consulting services	258	207 928	101 958	25 334	2 620	20.9	10.6
5416121	Actuarial consulting	12	D	D	D	c	D	D
5416122	Executive placement services	129	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	117	97 436	49 994	13 618	1 381	15.9	19.9
541613	Marketing consulting services	215	85 081	26 684	5 687	831	43.3	10.3
541614	Process, physical distribution, & logistics consulting services	58	74 172	14 046	2 956	511	40.7	2.7
541618	Other management consulting services	55	19 631	7 311	1 717	234	32.0	1.0
54162	Environmental consulting services	77	36 661	13 501	3 110	410	48.3	4.6
541620	Environmental consulting services	77	36 661	13 501	3 110	410	48.3	4.6
54169	Other scientific & technical consulting services	153	59 623	26 545	5 986	677	45.5	4.8
541690	Other scientific & technical consulting services	153	59 623	26 545	5 986	677	45.5	4.8
5417	Scientific research & development services	91	95 393	30 926	6 758	781	25.9	8.2
54171	R&D in the physical, engineering, & life sciences	81	90 358	29 014	6 321	676	25.6	8.6
541710	R&D in the physical, engineering, & life sciences	81	90 358	29 014	6 321	676	25.6	8.6
5417101	R&D in the physical & engineering sciences	47	44 097	12 612	3 142	316	30.1	9.8
5417102	Research & development in the life sciences	34	46 261	16 402	3 179	360	21.3	7.6
54172	Research & development in the social sciences & humanities	10	5 035	1 912	437	105	31.4	–
541720	R&D in the social sciences & humanities	10	5 035	1 912	437	105	31.4	–

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MISSOURI—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	816	954 073	338 383	80 961	9 727	18.3	8.4
54181	Advertising agencies	253	297 839	137 983	32 548	2 956	12.1	11.9
541810	Advertising agencies	253	297 839	137 983	32 548	2 956	12.1	11.9
54182	Public relations agencies	104	82 173	40 955	10 741	805	20.9	5.3
541820	Public relations agencies	104	82 173	40 955	10 741	805	20.9	5.3
54183	Media buying services	26	27 624	10 942	2 474	229	8.7	40.1
541830	Media buying services	26	27 624	10 942	2 474	229	8.7	40.1
54184	Media representatives	46	45 464	13 590	3 257	460	4.6	24.8
541840	Media representatives	46	45 464	13 590	3 257	460	4.6	24.8
5418401	Radio & television advertising representatives	28	21 369	8 211	2 045	239	1.5	37.5
5418402	Publishers' advertising representatives	18	24 095	5 379	1 212	221	7.4	13.6
54185	Display advertising	76	105 772	28 210	7 054	1 065	10.1	4.9
541850	Display advertising	76	105 772	28 210	7 054	1 065	10.1	4.9
5418501	Display advertising (except outdoor)	17	38 241	6 685	2 037	454	4.1	7.3
5418502	Outdoor advertising services	59	67 531	21 525	5 017	611	13.5	3.5
54186	Direct mail advertising	67	205 637	61 114	14 157	2 021	22.5	.2
541860	Direct mail advertising	67	205 637	61 114	14 157	2 021	22.5	.2
54187	Advertising material distribution services	16	13 084	2 467	475	220	64.0	28.2
541870	Advertising material distribution services	16	13 084	2 467	475	220	64.0	28.2
54189	Other services related to advertising	228	176 480	43 122	10 255	1 971	29.1	5.2
541890	Other services related to advertising	228	176 480	43 122	10 255	1 971	29.1	5.2
5418902	Advertising specialties goods distributor	120	134 434	30 714	7 546	981	26.3	4.0
5418903	Sign painting & lettering shop	84	15 643	4 672	1 028	251	45.9	23.1
5418909	All other advertising	24	26 403	7 736	1 681	739	33.8	.8
5419	Other professional, scientific, & technical services	521	294 336	84 037	18 203	4 524	18.1	13.7
54191	Marketing research & public opinion polling	74	97 981	32 210	7 171	1 579	15.9	21.7
541910	Marketing research & public opinion polling	74	97 981	32 210	7 171	1 579	15.9	21.7
54192	Photographic services	385	179 098	46 092	9 954	2 725	18.4	9.8
541921	Photographic studios, portrait	291	149 178	36 409	7 714	2 448	16.2	10.9
541922	Commercial photography	94	29 920	9 683	2 240	277	29.7	4.0
54193	Translation & interpretation services	10	D	D	D	b	D	D
541930	Translation & interpretation services	10	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	52	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	52	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	MISSOURI								
54	**Professional, scientific, & technical services**	**71**	**103 247**	**103 364**	**34 085**	**8 607**	**970**	**6.7**	**35.6**
541	Professional, scientific, & technical services	71	103 247	103 364	34 085	8 607	970	6.7	35.6
5411	Legal services	29	14 344	13 637	7 207	1 836	235	10.4	1.6
54111	Offices of lawyers	29	14 344	13 637	7 207	1 836	235	10.4	1.6
541110	Offices of lawyers	29	14 344	13 637	7 207	1 836	235	10.4	1.6
5411102	Legal aid societies & similar legal services	29	14 344	13 637	7 207	1 836	235	10.4	1.6
5417	Scientific research & development services	42	88 903	89 727	26 878	6 771	735	6.1	41.1
54171	R&D in the physical, engineering, & life sciences	32	86 978	86 995	25 738	6 498	694	4.7	41.4
541710	R&D in the physical, engineering, & life sciences	32	86 978	86 995	25 738	6 498	694	4.7	41.4
5417101	R&D in the physical & engineering sciences	6	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	26	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	10	1 925	2 732	1 140	273	41	73.1	26.9
541720	R&D in the social sciences & humanities	10	1 925	2 732	1 140	273	41	73.1	26.9

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLUMBIA, MO MSA							
54	**Professional, scientific, & technical services**	**272**	**112 411**	**39 140**	**9 236**	**1 588**	**35.6**	**6.9**
541	Professional, scientific, & technical services	272	112 411	39 140	9 236	1 588	35.6	6.9
5411	Legal services	73	26 364	8 528	2 045	325	31.0	17.1
54111	Offices of lawyers	72	D	D	D	e	D	D
541110	Offices of lawyers	72	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	72	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	46	17 261	7 383	1 852	412	29.9	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	46	17 261	7 383	1 852	412	29.9	8.4
541211	Offices of certified public accountants	28	9 819	4 174	1 037	171	22.6	6.2
541213	Tax return preparation services	3	D	D	D	c	D	D
541219	Other accounting services	15	D	D	D	c	D	D
5413	Architectural, engineering, & related services	54	36 797	15 258	3 555	502	37.8	2.7
54131	Architectural services	17	4 710	1 707	328	63	41.3	18.2
541310	Architectural services	17	4 710	1 707	328	63	41.3	18.2
54133	Engineering services	25	13 192	5 874	1 305	178	80.8	.5
541330	Engineering services	25	13 192	5 874	1 305	178	80.8	.5
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
54138	Testing laboratories	5	D	D	D	c	D	D
541380	Testing laboratories	5	D	D	D	c	D	D
5414	Specialized design services	17	4 027	969	229	55	64.1	6.9
54143	Graphic design services	8	2 094	633	125	30	93.5	–
541430	Graphic design services	8	2 094	633	125	30	93.5	–
5415	Computer systems design & related services	25	17 589	3 620	829	114	28.7	.7
54151	Computer systems design & related services	25	17 589	3 620	829	114	28.7	.7
541512	Computer systems design services	13	14 174	2 289	595	82	18.2	–
5416	Management, scientific, & technical consulting services	19	3 000	1 110	199	30	68.9	8.7
54161	Management consulting services	16	2 894	1 038	185	27	67.7	9.1
5418	Advertising & related services	15	3 312	989	239	41	46.4	3.4
5419	Other professional, scientific, & technical services	19	3 228	919	207	94	34.1	.2
54192	Photographic services	12	2 088	440	97	45	42.1	–
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	JOPLIN, MO MSA							
54	**Professional, scientific, & technical services**	**182**	**60 676**	**25 351**	**6 263**	**1 092**	**36.1**	**6.9**
541	Professional, scientific, & technical services	182	60 676	25 351	6 263	1 092	36.1	6.9
5411	Legal services	69	22 653	9 060	1 857	305	44.5	.7
54111	Offices of lawyers	64	20 339	7 889	1 592	257	49.6	.8
541110	Offices of lawyers	64	20 339	7 889	1 592	257	49.6	.8
5411101	Offices of lawyers (except legal aid societies)	64	20 339	7 889	1 592	257	49.6	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	13 793	5 623	1 940	419	27.4	9.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	13 793	5 623	1 940	419	27.4	9.2
541211	Offices of certified public accountants	21	9 491	4 140	1 024	170	26.1	.2
541213	Tax return preparation services	5	2 051	479	213	137	14.0	–
541219	Other accounting services	15	2 251	1 004	703	112	44.6	55.4
5413	Architectural, engineering, & related services	29	13 183	7 297	1 631	213	34.8	–
54133	Engineering services	15	10 582	6 214	1 417	172	30.8	–
541330	Engineering services	15	10 582	6 214	1 417	172	30.8	–
5414	Specialized design services	5	1 544	448	102	25	36.7	8.3
5418	Advertising & related services	14	5 487	1 640	471	63	6.3	37.4
5419	Other professional, scientific, & technical services	12	1 698	328	73	38	46.0	–
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KANSAS CITY, MO–KS MSA							
54	**Professional, scientific, & technical services**	**4 407**	**4 769 784**	**1 907 850**	**431 561**	**44 494**	**14.7**	**6.1**
541	Professional, scientific, & technical services	4 407	4 769 784	1 907 850	431 561	44 494	14.7	6.1
5411	Legal services	1 101	902 593	370 976	76 620	8 191	15.3	2.9
54111	Offices of lawyers	1 059	863 165	350 551	71 334	7 646	15.7	3.0
541110	Offices of lawyers	1 059	863 165	350 551	71 334	7 646	15.7	3.0
5411101	Offices of lawyers (except legal aid societies)	1 059	863 165	350 551	71 334	7 646	15.7	3.0
54119	Other legal services	42	39 428	20 425	5 286	545	5.4	2.1
541191	Title abstract & settlement offices	38	D	D	D	e	D	D
541199	All other legal services	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	702	428 178	187 786	55 623	7 159	18.0	20.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	702	428 178	187 786	55 623	7 159	18.0	20.7
541211	Offices of certified public accountants	352	246 187	99 176	22 515	2 740	20.2	3.0
541213	Tax return preparation services	93	24 608	9 981	3 622	1 712	19.3	30.1
541214	Payroll services	26	107 900	56 648	24 171	1 629	2.3	60.3
541219	Other accounting services	231	49 483	21 981	5 315	1 078	40.8	18.0
5413	Architectural, engineering, & related services	646	1 297 790	568 603	130 993	11 835	11.1	1.5
54131	Architectural services	166	217 164	79 541	18 626	1 611	11.5	1.3
541310	Architectural services	166	217 164	79 541	18 626	1 611	11.5	1.3
54133	Engineering services	374	1 013 690	456 886	104 909	9 223	10.9	1.5
541330	Engineering services	374	1 013 690	456 886	104 909	9 223	10.9	1.5
54134	Drafting services	16	3 626	1 859	478	80	13.4	.2
541340	Drafting services	16	3 626	1 859	478	80	13.4	.2
54135	Building inspection services	23	D	D	D	b	D	D
541350	Building inspection services	23	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	32	30 449	15 682	3 471	459	10.4	1.6
541370	Surveying & mapping (except geophysical) services	32	30 449	15 682	3 471	459	10.4	1.6
54138	Testing laboratories	33	28 701	13 192	3 076	382	10.4	2.7
541380	Testing laboratories	33	28 701	13 192	3 076	382	10.4	2.7
5414	Specialized design services	194	78 363	21 136	4 807	717	32.8	4.8
54141	Interior design services	65	24 134	4 932	1 119	225	42.0	9.9
541410	Interior design services	65	24 134	4 932	1 119	225	42.0	9.9
54143	Graphic design services	118	49 528	14 916	3 388	446	28.4	2.4
541430	Graphic design services	118	49 528	14 916	3 388	446	28.4	2.4
5414301	Graphic design services (except commercial art & medical artists)	95	45 169	13 383	3 069	400	27.9	2.5
5414302	Commercial art	22	D	D	D	b	D	D
5415	Computer systems design & related services	509	986 220	398 675	82 192	7 125	9.0	5.9
54151	Computer systems design & related services	509	986 220	398 675	82 192	7 125	9.0	5.9
541511	Custom computer programming services	233	307 677	145 509	29 699	2 533	14.9	5.0
541512	Computer systems design services	191	593 432	212 613	48 114	4 086	5.9	5.4
5415121	Computer systems integrators	77	481 728	156 861	34 817	3 075	2.8	4.1
5415122	Computer systems consultants (except systems integrators)	114	111 704	55 752	13 297	1 011	19.5	11.4
541519	Other computer related services	72	35 337	16 398	3 412	407	22.9	19.8
5416	Management, scientific, & technical consulting services	650	484 422	169 559	37 275	3 722	22.6	10.1
54161	Management consulting services	500	412 834	141 440	30 752	2 940	19.5	10.8
541611	Administrative management & general management consulting service	195	220 490	58 384	13 462	1 134	12.6	7.6
541612	Human resources & executive search consulting services	138	109 081	56 616	12 370	1 098	25.1	20.3
5416121	Actuarial consulting	9	16 543	9 160	1 841	146	8.2	2.1
5416122	Executive placement services	68	43 907	25 633	4 668	544	37.5	5.1
5416123	Human resources & personnel management consulting	61	48 631	21 823	5 861	408	19.7	40.2
541613	Marketing consulting services	120	59 772	17 906	3 266	459	35.1	9.4
541614	Process, physical distribution, & logistics consulting services	18	9 881	3 688	568	108	22.4	.1
541618	Other management consulting services	29	13 610	4 846	1 086	141	13.7	.5
54162	Environmental consulting services	47	23 846	8 795	2 234	267	39.2	6.0
541620	Environmental consulting services	47	23 846	8 795	2 234	267	39.2	6.0
54169	Other scientific & technical consulting services	103	47 742	19 324	4 289	515	41.1	6.3
541690	Other scientific & technical consulting services	103	47 742	19 324	4 289	515	41.1	6.3
5417	Scientific research & development services	42	40 520	13 467	2 610	365	41.5	19.6
54171	R&D in the physical, engineering, & life sciences	35	33 568	10 357	1 998	299	39.5	23.7
541710	R&D in the physical, engineering, & life sciences	35	33 568	10 357	1 998	299	39.5	23.7
5417101	R&D in the physical & engineering sciences	21	24 121	6 178	1 421	162	43.5	8.0
54172	Research & development in the social sciences & humanities	7	6 952	3 110	612	66	50.9	.2
541720	R&D in the social sciences & humanities	7	6 952	3 110	612	66	50.9	.2

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KANSAS CITY, MO–KS MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	367	474 351	154 983	36 402	4 203	16.3	4.9
54181	Advertising agencies	133	134 809	67 399	16 433	1 456	9.2	2.8
541810	Advertising agencies	133	134 809	67 399	16 433	1 456	9.2	2.8
54182	Public relations agencies	37	27 038	12 163	2 829	252	23.9	10.0
541820	Public relations agencies	37	27 038	12 163	2 829	252	23.9	10.0
54184	Media representatives	18	30 033	12 124	2 887	296	3.0	30.7
541840	Media representatives	18	30 033	12 124	2 887	296	3.0	30.7
5418402	Publishers' advertising representatives	12	24 429	10 387	2 508	250	1.3	19.5
54185	Display advertising	26	36 431	12 840	2 876	475	10.0	1.0
541850	Display advertising	26	36 431	12 840	2 876	475	10.0	1.0
5418502	Outdoor advertising services	19	25 203	12 132	2 700	342	9.4	1.5
54186	Direct mail advertising	39	113 860	28 867	6 681	1 088	13.1	1.8
541860	Direct mail advertising	39	113 860	28 867	6 681	1 088	13.1	1.8
54187	Advertising material distribution services	6	D	D	D	b	D	D
541870	Advertising material distribution services	6	D	D	D	b	D	D
54189	Other services related to advertising	97	D	D	D	f	D	D
541890	Other services related to advertising	97	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	55	75 615	9 977	2 080	280	36.4	2.9
5418903	Sign painting & lettering shop	29	D	D	D	c	D	D
5418909	All other advertising	11	11 635	3 680	870	111	35.9	6.0
5419	Other professional, scientific, & technical services	196	77 347	22 665	5 039	1 177	30.2	15.1
54191	Marketing research & public opinion polling	34	23 511	8 223	1 760	519	35.4	14.2
541910	Marketing research & public opinion polling	34	23 511	8 223	1 760	519	35.4	14.2
54192	Photographic services	133	41 524	10 517	2 580	519	29.4	19.6
541921	Photographic studios, portrait	95	24 176	5 347	1 281	367	36.7	6.3
541922	Commercial photography	38	17 348	5 170	1 299	152	19.3	38.1
54193	Translation & interpretation services	8	5 551	2 571	378	44	2.7	–
541930	Translation & interpretation services	8	5 551	2 571	378	44	2.7	–
54199	All other professional, scientific, & technical services	21	6 761	1 354	321	95	39.0	2.7
541990	All other professional, scientific, & technical services	21	6 761	1 354	321	95	39.0	2.7
	ST. JOSEPH, MO MSA							
54	**Professional, scientific, & technical services**	**143**	**65 246**	**22 005**	**5 031**	**797**	**24.5**	**6.8**
541	Professional, scientific, & technical services	143	65 246	22 005	5 031	797	24.5	6.8
5411	Legal services	48	16 256	4 607	1 094	195	29.8	6.2
54111	Offices of lawyers	45	12 870	3 671	885	152	37.6	7.8
541110	Offices of lawyers	45	12 870	3 671	885	152	37.6	7.8
5411101	Offices of lawyers (except legal aid societies)	45	12 870	3 671	885	152	37.6	7.8
54119	Other legal services	3	3 386	936	209	43	–	–
541191	Title abstract & settlement offices	3	3 386	936	209	43	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	8 509	3 229	746	220	38.5	21.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	8 509	3 229	746	220	38.5	21.8
541211	Offices of certified public accountants	21	6 064	2 406	454	97	32.9	29.1
541213	Tax return preparation services	7	1 409	478	211	106	23.8	–
5413	Architectural, engineering, & related services	18	10 927	4 804	1 089	136	35.4	6.2
54138	Testing laboratories	3	D	D	D	b	D	D
541380	Testing laboratories	3	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	b	D	D
5417102	Research & development in the life sciences	1	D	D	D	b	D	D
5418	Advertising & related services	11	6 757	1 581	397	60	9.5	3.9
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. LOUIS, MO–IL MSA							
54	**Professional, scientific, & technical services**	**5 911**	**6 679 259**	**2 414 230**	**585 849**	**59 511**	**13.3**	**7.1**
541	Professional, scientific, & technical services	5 911	6 679 259	2 414 230	585 849	59 511	13.3	7.1
5411	Legal services	1 473	1 161 005	452 392	101 068	9 828	16.4	5.0
54111	Offices of lawyers	1 414	1 106 731	433 864	97 131	9 138	16.9	4.7
541110	Offices of lawyers	1 414	1 106 731	433 864	97 131	9 138	16.9	4.7
5411101	Offices of lawyers (except legal aid societies)	1 414	1 106 731	433 864	97 131	9 138	16.9	4.7
54119	Other legal services	59	54 274	18 528	3 937	690	5.1	9.9
541191	Title abstract & settlement offices	46	35 837	15 683	3 271	572	6.0	10.7
541199	All other legal services	13	18 437	2 845	666	118	3.5	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	921	618 068	252 173	58 397	8 843	14.9	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	921	618 068	252 173	58 397	8 843	14.9	5.4
541211	Offices of certified public accountants	464	437 334	171 552	37 512	4 404	13.2	4.1
541213	Tax return preparation services	116	24 085	8 913	3 533	2 015	29.6	3.1
541214	Payroll services	34	100 392	45 079	11 048	1 353	2.9	4.3
541219	Other accounting services	307	56 257	26 629	6 304	1 071	43.4	18.8
5413	Architectural, engineering, & related services	855	1 326 078	506 298	123 222	11 279	13.2	6.0
54131	Architectural services	234	232 974	106 369	24 468	2 261	15.3	3.2
541310	Architectural services	234	232 974	106 369	24 468	2 261	15.3	3.2
54133	Engineering services	470	1 000 609	355 629	88 692	7 648	12.1	6.9
541330	Engineering services	470	1 000 609	355 629	88 692	7 648	12.1	6.9
54134	Drafting services	25	D	D	D	b	D	D
541340	Drafting services	25	D	D	D	b	D	D
54135	Building inspection services	29	12 764	6 482	1 750	230	21.7	3.0
541350	Building inspection services	29	12 764	6 482	1 750	230	21.7	3.0
54137	Surveying & mapping (except geophysical) services	44	21 412	11 510	2 320	330	18.4	3.4
541370	Surveying & mapping (except geophysical) services	44	21 412	11 510	2 320	330	18.4	3.4
54138	Testing laboratories	52	47 813	21 110	4 908	678	23.4	3.6
541380	Testing laboratories	52	47 813	21 110	4 908	678	23.4	3.6
5414	Specialized design services	298	176 310	54 942	12 582	1 529	24.4	27.1
54141	Interior design services	119	45 191	11 045	2 261	391	42.3	4.0
541410	Interior design services	119	45 191	11 045	2 261	391	42.3	4.0
54142	Industrial design services	11	10 741	2 146	480	83	18.3	.4
541420	Industrial design services	11	10 741	2 146	480	83	18.3	.4
54143	Graphic design services	161	119 412	41 359	9 765	1 034	17.7	38.4
541430	Graphic design services	161	119 412	41 359	9 765	1 034	17.7	38.4
5414301	Graphic design services (except commercial art & medical artists)	130	112 370	39 402	9 273	966	15.1	40.2
5414302	Commercial art	30	D	D	D	b	D	D
5415	Computer systems design & related services	767	1 860 734	588 201	156 673	11 477	7.4	5.5
54151	Computer systems design & related services	767	1 860 734	588 201	156 673	11 477	7.4	5.5
541511	Custom computer programming services	334	690 769	271 697	62 624	4 791	9.2	5.5
541512	Computer systems design services	336	518 486	190 351	48 023	3 694	11.6	7.8
5415121	Computer systems integrators	121	293 189	90 713	21 572	1 755	9.5	8.3
5415122	Computer systems consultants (except systems integrators)	215	225 297	99 638	26 451	1 939	14.3	7.2
541513	Computer facilities management services	13	D	D	D	h	D	D
541519	Other computer related services	84	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	810	617 836	256 096	62 021	6 175	18.4	8.7
54161	Management consulting services	664	552 135	226 225	55 311	5 402	15.0	9.5
541611	Administrative management & general management consulting service	275	287 307	116 738	28 722	2 395	8.6	12.3
541612	Human resources & executive search consulting services	187	158 977	78 009	19 285	1 900	19.3	6.1
5416121	Actuarial consulting	10	14 090	6 585	1 484	90	5.8	–
5416122	Executive placement services	96	83 099	38 769	8 853	953	23.1	2.8
5416123	Human resources & personnel management consulting	81	61 788	32 655	8 948	857	17.2	12.0
541613	Marketing consulting services	142	54 173	18 512	4 217	602	39.5	9.6
541614	Process, physical distribution, & logistics consulting services	37	40 040	9 661	2 234	380	9.7	5.8
541618	Other management consulting services	23	11 638	3 305	853	125	21.4	–
54162	Environmental consulting services	49	23 141	8 874	2 010	281	54.4	2.9
541620	Environmental consulting services	49	23 141	8 874	2 010	281	54.4	2.9
54169	Other scientific & technical consulting services	97	42 560	20 997	4 700	492	42.7	1.4
541690	Other scientific & technical consulting services	97	42 560	20 997	4 700	492	42.7	1.4
5417	Scientific research & development services	60	52 373	18 603	4 106	501	22.2	5.6
54171	R&D in the physical, engineering, & life sciences	51	47 177	16 638	3 653	385	21.4	5.8
541710	R&D in the physical, engineering, & life sciences	51	47 177	16 638	3 653	385	21.4	5.8
5417101	R&D in the physical & engineering sciences	33	29 682	10 187	2 505	231	18.5	6.2
5417102	Research & development in the life sciences	18	17 495	6 451	1 148	154	26.4	5.0

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. LOUIS, MO–IL MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	438	632 556	216 910	52 808	6 334	15.5	9.6
54181	Advertising agencies	134	164 489	72 334	16 507	1 487	14.3	19.9
541810	Advertising agencies	134	164 489	72 334	16 507	1 487	14.3	19.9
54182	Public relations agencies	63	57 591	30 709	8 282	595	13.8	4.7
541820	Public relations agencies	63	57 591	30 709	8 282	595	13.8	4.7
54183	Media buying services	14	20 446	7 455	1 795	142	3.1	46.7
541830	Media buying services	14	20 446	7 455	1 795	142	3.1	46.7
54184	Media representatives	33	32 718	10 186	2 532	348	4.5	18.5
541840	Media representatives	33	32 718	10 186	2 532	348	4.5	18.5
5418401	Radio & television advertising representatives	22	D	D	D	c	D	D
5418402	Publishers' advertising representatives	11	D	D	D	c	D	D
54185	Display advertising	28	60 550	10 864	3 116	536	10.8	4.7
541850	Display advertising	28	60 550	10 864	3 116	536	10.8	4.7
5418501	Display advertising (except outdoor)	9	36 125	6 230	1 913	428	2.4	7.3
5418502	Outdoor advertising services	19	24 425	4 634	1 203	108	23.1	.9
54186	Direct mail advertising	36	172 073	51 755	12 434	1 595	18.2	.1
541860	Direct mail advertising	36	172 073	51 755	12 434	1 595	18.2	.1
54189	Other services related to advertising	121	117 432	31 843	7 807	1 492	19.2	2.9
541890	Other services related to advertising	121	117 432	31 843	7 807	1 492	19.2	2.9
5418902	Advertising specialties goods distributor	75	92 078	24 038	6 140	728	16.9	3.0
5418903	Sign painting & lettering shop	32	4 961	1 511	326	78	46.8	10.1
5418909	All other advertising	14	20 393	6 294	1 341	686	22.9	1.0
5419	Other professional, scientific, & technical services	289	234 299	68 615	14 972	3 545	12.2	15.6
54191	Marketing research & public opinion polling	47	86 674	28 195	6 312	1 308	10.8	22.1
541910	Marketing research & public opinion polling	47	86 674	28 195	6 312	1 308	10.8	22.1
54192	Photographic services	209	140 287	37 555	8 065	2 140	12.3	11.3
541921	Photographic studios, portrait	152	121 165	30 839	6 576	1 966	10.1	12.5
541922	Commercial photography	57	19 122	6 716	1 489	174	26.7	3.4
54199	All other professional, scientific, & technical services	29	6 765	2 665	554	88	23.0	19.6
541990	All other professional, scientific, & technical services	29	6 765	2 665	554	88	23.0	19.6
	SPRINGFIELD, MO MSA							
54	**Professional, scientific, & technical services**	**642**	**375 112**	**125 373**	**27 288**	**4 259**	**30.7**	**8.7**
541	Professional, scientific, & technical services	642	375 112	125 373	27 288	4 259	30.7	8.7
5411	Legal services	192	88 753	38 581	7 925	995	28.8	4.4
54111	Offices of lawyers	184	84 087	36 389	7 413	886	30.0	4.3
541110	Offices of lawyers	184	84 087	36 389	7 413	886	30.0	4.3
5411101	Offices of lawyers (except legal aid societies)	184	84 087	36 389	7 413	886	30.0	4.3
54119	Other legal services	8	4 666	2 192	512	109	7.4	6.5
541191	Title abstract & settlement offices	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	121	50 666	17 840	4 502	919	27.7	38.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	121	50 666	17 840	4 502	919	27.7	38.6
541211	Offices of certified public accountants	57	40 762	14 120	3 318	476	21.8	46.8
541213	Tax return preparation services	16	D	D	D	e	D	D
541219	Other accounting services	45	D	D	D	c	D	D
5413	Architectural, engineering, & related services	99	43 257	20 967	4 464	667	34.4	4.6
54131	Architectural services	34	18 832	8 117	1 706	240	27.3	1.3
541310	Architectural services	34	18 832	8 117	1 706	240	27.3	1.3
54133	Engineering services	37	19 262	10 253	2 198	309	39.0	3.4
541330	Engineering services	37	19 262	10 253	2 198	309	39.0	3.4
54137	Surveying & mapping (except geophysical) services	14	2 413	1 271	311	70	41.2	–
541370	Surveying & mapping (except geophysical) services	14	2 413	1 271	311	70	41.2	–
5414	Specialized design services	16	5 948	1 725	356	70	49.2	.7
54143	Graphic design services	7	2 412	515	125	32	51.4	1.7
541430	Graphic design services	7	2 412	515	125	32	51.4	1.7
5415	Computer systems design & related services	33	76 232	16 159	3 529	440	4.2	.4
54151	Computer systems design & related services	33	76 232	16 159	3 529	440	4.2	.4
541512	Computer systems design services	18	71 639	14 202	3 098	389	1.5	–
5415121	Computer systems integrators	11	70 502	13 707	2 973	370	1.1	–
5416	Management, scientific, & technical consulting services	72	50 605	9 926	1 995	489	79.2	3.5
54161	Management consulting services	58	46 243	8 709	1 812	451	79.1	2.0
541611	Administrative management & general management consulting service	25	D	D	D	b	D	D
541612	Human resources & executive search consulting services	13	9 463	4 819	933	327	32.1	–
5416123	Human resources & personnel management consulting	4	D	D	D	e	D	D
541613	Marketing consulting services	12	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	a	D	D
5418	Advertising & related services	73	46 666	16 305	3 717	472	24.4	9.8
54181	Advertising agencies	31	23 647	11 005	2 523	267	14.2	2.1
541810	Advertising agencies	31	23 647	11 005	2 523	267	14.2	2.1
54189	Other services related to advertising	22	15 238	2 762	630	110	41.5	10.5
541890	Other services related to advertising	22	15 238	2 762	630	110	41.5	10.5
5418902	Advertising specialties goods distributor	12	12 524	1 989	456	73	42.9	5.5
5418903	Sign painting & lettering shop	10	2 714	773	174	37	35.1	33.4

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SPRINGFIELD, MO MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	31	7 558	2 220	494	168	41.2	7.8
54192	Photographic services	23	6 010	1 574	352	114	37.2	8.1
541921	Photographic studios, portrait	20	5 232	1 367	303	98	34.7	9.3
	AREA OUTSIDE MISSOURI METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 967**	**579 446**	**183 708**	**39 358**	**8 167**	**42.3**	**7.5**
541	Professional, scientific, & technical services	1 967	579 446	183 708	39 358	8 167	42.3	7.5
5411	Legal services	725	174 219	62 396	12 006	2 430	42.4	5.1
54111	Offices of lawyers	615	D	D	D	g	D	D
541110	Offices of lawyers	615	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	615	D	D	D	g	D	D
54119	Other legal services	110	D	D	D	e	D	D
541191	Title abstract & settlement offices	104	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	548	101 536	37 581	9 962	2 518	47.2	14.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	548	101 536	37 581	9 962	2 518	47.2	14.2
541211	Offices of certified public accountants	217	64 406	25 884	6 321	1 148	42.8	15.4
541213	Tax return preparation services	156	13 815	3 524	1 607	743	61.8	5.7
541219	Other accounting services	170	22 794	7 826	1 944	610	50.6	16.1
5413	Architectural, engineering, & related services	215	61 263	27 710	5 591	1 071	53.8	3.7
54131	Architectural services	27	7 472	2 528	472	91	45.9	5.4
541310	Architectural services	27	7 472	2 528	472	91	45.9	5.4
54133	Engineering services	92	39 773	18 822	3 707	628	53.3	3.7
541330	Engineering services	92	39 773	18 822	3 707	628	53.3	3.7
54137	Surveying & mapping (except geophysical) services	68	9 410	4 492	991	248	54.0	2.2
541370	Surveying & mapping (except geophysical) services	68	9 410	4 492	991	248	54.0	2.2
5414	Specialized design services	49	22 062	3 408	617	139	56.7	4.5
54141	Interior design services	18	D	D	D	b	D	D
541410	Interior design services	18	D	D	D	b	D	D
54143	Graphic design services	23	D	D	D	b	D	D
541430	Graphic design services	23	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	19	D	D	D	b	D	D
54149	Other specialized design services	2	D	D	D	b	D	D
541490	Other specialized design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	74	115 942	24 067	5 597	710	17.0	3.0
54151	Computer systems design & related services	74	115 942	24 067	5 597	710	17.0	3.0
541512	Computer systems design services	33	D	D	D	f	D	D
5415121	Computer systems integrators	14	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	19	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	128	34 616	12 665	2 400	347	54.0	16.4
54161	Management consulting services	99	D	D	D	e	D	D
541611	Administrative management & general management consulting service	52	16 229	7 264	1 213	147	50.8	17.2
54169	Other scientific & technical consulting services	20	D	D	D	b	D	D
541690	Other scientific & technical consulting services	20	D	D	D	b	D	D
5417	Scientific research & development services	14	D	D	D	b	D	D
5418	Advertising & related services	121	47 186	11 245	2 211	601	60.0	10.7
54182	Public relations agencies	20	5 525	1 065	263	48	84.9	6.1
541820	Public relations agencies	20	5 525	1 065	263	48	84.9	6.1
54185	Display advertising	23	10 135	2 561	455	90	19.3	2.4
541850	Display advertising	23	10 135	2 561	455	90	19.3	2.4
5418502	Outdoor advertising services	20	9 406	2 429	420	81	19.4	.9
54189	Other services related to advertising	48	D	D	D	c	D	D
541890	Other services related to advertising	48	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	15	D	D	D	b	D	D
5418903	Sign painting & lettering shop	30	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	93	D	D	D	e	D	D
54192	Photographic services	76	D	D	D	e	D	D
541921	Photographic studios, portrait	70	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	COLUMBIA, MO MSA								
54	**Professional, scientific, & technical services**	**4**	**1 832**	**2 076**	**953**	**245**	**38**	**34.3**	**–**
541	Professional, scientific, & technical services	4	1 832	2 076	953	245	38	34.3	–
	JOPLIN, MO MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	KANSAS CITY, MO–KS MSA								
54	**Professional, scientific, & technical services**	**36**	**89 001**	**88 429**	**28 551**	**7 365**	**852**	**2.2**	**41.3**
541	Professional, scientific, & technical services	36	89 001	88 429	28 551	7 365	852	2.2	41.3
5411	Legal services	19	7 286	7 204	4 390	1 072	143	7.6	17.8
54111	Offices of lawyers	19	7 286	7 204	4 390	1 072	143	7.6	17.8
541110	Offices of lawyers	19	7 286	7 204	4 390	1 072	143	7.6	17.8
5411102	Legal aid societies & similar legal services	19	7 286	7 204	4 390	1 072	143	7.6	17.8
5417	Scientific research & development services	17	81 715	81 225	24 161	6 293	709	1.7	43.5
54171	R&D in the physical, engineering, & life sciences	11	79 502	78 199	22 992	6 003	671	–	44.2
541710	R&D in the physical, engineering, & life sciences	11	79 502	78 199	22 992	6 003	671	–	44.2
5417101	R&D in the physical & engineering sciences	4	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	7	D	D	D	D	e	D	D
	ST. JOSEPH, MO MSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	ST. LOUIS, MO–IL MSA								
54	**Professional, scientific, & technical services**	**40**	**40 846**	**39 423**	**18 692**	**3 978**	**497**	**10.5**	**3.2**
541	Professional, scientific, & technical services	40	40 846	39 423	18 692	3 978	497	10.5	3.2
5411	Legal services	14	23 255	21 458	11 844	2 422	302	2.1	.1
54111	Offices of lawyers	14	23 255	21 458	11 844	2 422	302	2.1	.1
541110	Offices of lawyers	14	23 255	21 458	11 844	2 422	302	2.1	.1
5411102	Legal aid societies & similar legal services	14	23 255	21 458	11 844	2 422	302	2.1	.1
5417	Scientific research & development services	26	17 591	17 965	6 848	1 556	195	21.7	7.4
54171	R&D in the physical, engineering, & life sciences	21	17 044	17 338	6 601	1 502	186	20.0	6.8
541710	R&D in the physical, engineering, & life sciences	21	17 044	17 338	6 601	1 502	186	20.0	6.8
5417102	Research & development in the life sciences	17	14 831	15 189	6 030	1 338	166	21.9	7.8
	SPRINGFIELD, MO MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	D	a	D	D
	AREA OUTSIDE MISSOURI METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADAIR COUNTY, MO							
54	**Professional, scientific, & technical services**	**34**	**6 833**	**2 204**	**485**	**112**	**69.5**	**6.3**
541	Professional, scientific, & technical services	34	6 833	2 204	485	112	69.5	6.3
5411	Legal services	15	3 195	1 115	203	44	74.2	–
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 775	706	193	43	71.2	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 775	706	193	43	71.2	5.2
	ANDREW COUNTY, MO							
54	**Professional, scientific, & technical services**	**10**	**893**	**351**	**87**	**18**	**53.0**	**–**
541	Professional, scientific, & technical services	10	893	351	87	18	53.0	–
	ATCHISON COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**739**	**162**	**39**	**13**	**100.0**	**–**
	AUDRAIN COUNTY, MO							
54	**Professional, scientific, & technical services**	**24**	**7 736**	**4 193**	**640**	**137**	**34.6**	**8.8**
541	Professional, scientific, & technical services	24	7 736	4 193	640	137	34.6	8.8
5411	Legal services	10	3 960	2 568	277	57	21.6	1.0
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 693	1 167	281	50	29.0	22.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 693	1 167	281	50	29.0	22.1
	BARRY COUNTY, MO							
54	**Professional, scientific, & technical services**	**39**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	39	D	D	D	f	D	D
5411	Legal services	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5415	Computer systems design & related services	3	D	D	D	e	D	D
54151	Computer systems design & related services	3	D	D	D	e	D	D
541512	Computer systems design services	1	D	D	D	e	D	D
5415121	Computer systems integrators	1	D	D	D	e	D	D
	BARTON COUNTY, MO							
54	**Professional, scientific, & technical services**	**19**	**6 437**	**2 801**	**603**	**122**	**27.2**	**6.4**
541	Professional, scientific, & technical services	19	6 437	2 801	603	122	27.2	6.4
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BATES COUNTY, MO							
54	**Professional, scientific, & technical services**	**16**	**2 388**	**805**	**198**	**56**	**50.4**	**10.9**
541	Professional, scientific, & technical services	16	2 388	805	198	56	50.4	10.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	982	469	120	28	34.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	982	469	120	28	34.5	–
	BENTON COUNTY, MO							
54	**Professional, scientific, & technical services**	**16**	**1 951**	**635**	**155**	**49**	**57.0**	**4.6**
541	Professional, scientific, & technical services	16	1 951	635	155	49	57.0	4.6
	BOLLINGER COUNTY, MO							
54	**Professional, scientific, & technical services**	**10**	**667**	**204**	**45**	**16**	**79.2**	**20.8**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOONE COUNTY, MO							
54	**Professional, scientific, & technical services**	**272**	**112 411**	**39 140**	**9 236**	**1 588**	**35.6**	**6.9**
541	Professional, scientific, & technical services	272	112 411	39 140	9 236	1 588	35.6	6.9
5411	Legal services	73	26 364	8 528	2 045	325	31.0	17.1
54111	Offices of lawyers	72	D	D	D	e	D	D
541110	Offices of lawyers	72	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	72	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	46	17 261	7 383	1 852	412	29.9	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	46	17 261	7 383	1 852	412	29.9	8.4
541211	Offices of certified public accountants	28	9 819	4 174	1 037	171	22.6	6.2
541213	Tax return preparation services	3	D	D	D	c	D	D
541219	Other accounting services	15	D	D	D	c	D	D
5413	Architectural, engineering, & related services	54	36 797	15 258	3 555	502	37.8	2.7
54131	Architectural services	17	4 710	1 707	328	63	41.3	18.2
541310	Architectural services	17	4 710	1 707	328	63	41.3	18.2
54133	Engineering services	25	13 192	5 874	1 305	178	80.8	.5
541330	Engineering services	25	13 192	5 874	1 305	178	80.8	.5
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
54138	Testing laboratories	5	D	D	D	c	D	D
541380	Testing laboratories	5	D	D	D	c	D	D
5414	Specialized design services	17	4 027	969	229	55	64.1	6.9
54143	Graphic design services	8	2 094	633	125	30	93.5	–
541430	Graphic design services	8	2 094	633	125	30	93.5	–
5415	Computer systems design & related services	25	17 589	3 620	829	114	28.7	.7
54151	Computer systems design & related services	25	17 589	3 620	829	114	28.7	.7
541512	Computer systems design services	13	14 174	2 289	595	82	18.2	–
5416	Management, scientific, & technical consulting services	19	3 000	1 110	199	30	68.9	8.7
54161	Management consulting services	16	2 894	1 038	185	27	67.7	9.1
5418	Advertising & related services	15	3 312	989	239	41	46.4	3.4
5419	Other professional, scientific, & technical services	19	3 228	919	207	94	34.1	.2
54192	Photographic services	12	2 088	440	97	45	42.1	–
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	BUCHANAN COUNTY, MO							
54	**Professional, scientific, & technical services**	**133**	**64 353**	**21 654**	**4 944**	**779**	**24.1**	**6.9**
541	Professional, scientific, & technical services	133	64 353	21 654	4 944	779	24.1	6.9
5411	Legal services	42	15 686	4 397	1 042	183	29.1	6.4
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	D	D	D	c	D	D
541211	Offices of certified public accountants	21	6 064	2 406	454	97	32.9	29.1
541213	Tax return preparation services	7	1 409	478	211	106	23.8	–
5413	Architectural, engineering, & related services	17	D	D	D	c	D	D
54138	Testing laboratories	3	D	D	D	b	D	D
541380	Testing laboratories	3	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	b	D	D
5417102	Research & development in the life sciences	1	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	BUTLER COUNTY, MO							
54	**Professional, scientific, & technical services**	**44**	**14 790**	**5 506**	**1 321**	**245**	**26.8**	**3.3**
541	Professional, scientific, & technical services	44	14 790	5 506	1 321	245	26.8	3.3
5411	Legal services	23	6 476	2 102	508	99	28.5	7.6
54111	Offices of lawyers	19	5 647	1 755	446	85	30.7	5.5
541110	Offices of lawyers	19	5 647	1 755	446	85	30.7	5.5
5411101	Offices of lawyers (except legal aid societies)	19	5 647	1 755	446	85	30.7	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 449	1 483	353	77	33.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 449	1 483	353	77	33.9	–
541211	Offices of certified public accountants	6	3 669	1 242	285	53	20.7	–
5413	Architectural, engineering, & related services	5	3 441	1 754	400	55	5.6	–
	CALDWELL COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**425**	**125**	**29**	**13**	**78.6**	**20.5**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CALLAWAY COUNTY, MO							
54	**Professional, scientific, & technical services**	**22**	**5 516**	**1 917**	**385**	**85**	**62.2**	**5.9**
541	Professional, scientific, & technical services	22	5 516	1 917	385	85	62.2	5.9
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	CAMDEN COUNTY, MO							
54	**Professional, scientific, & technical services**	**73**	**19 906**	**6 446**	**1 399**	**275**	**40.7**	**17.1**
541	Professional, scientific, & technical services	73	19 906	6 446	1 399	275	40.7	17.1
5411	Legal services	17	5 350	2 176	543	68	31.6	11.6
54111	Offices of lawyers	13	3 514	1 569	408	41	37.4	17.7
541110	Offices of lawyers	13	3 514	1 569	408	41	37.4	17.7
5411101	Offices of lawyers (except legal aid societies)	13	3 514	1 569	408	41	37.4	17.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 623	857	218	66	44.3	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 623	857	218	66	44.3	4.8
5413	Architectural, engineering, & related services	15	2 384	1 064	204	45	86.5	1.1
5418	Advertising & related services	10	6 554	1 453	241	60	27.2	34.9
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
	CAPE GIRARDEAU COUNTY, MO							
54	**Professional, scientific, & technical services**	**119**	**48 368**	**16 344**	**3 677**	**731**	**41.3**	**15.1**
541	Professional, scientific, & technical services	119	48 368	16 344	3 677	731	41.3	15.1
5411	Legal services	27	14 618	4 260	873	160	34.1	2.1
54111	Offices of lawyers	25	D	D	D	c	D	D
541110	Offices of lawyers	25	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	19 116	7 676	1 850	348	21.5	35.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	19 116	7 676	1 850	348	21.5	35.5
541211	Offices of certified public accountants	15	13 237	6 265	1 492	212	20.7	49.7
541213	Tax return preparation services	4	1 297	276	117	63	27.4	–
541219	Other accounting services	14	4 582	1 135	241	73	22.0	4.5
5413	Architectural, engineering, & related services	24	5 176	1 901	418	99	63.1	1.3
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
5418	Advertising & related services	5	2 652	519	112	20	100.0	–
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	CARROLL COUNTY, MO							
54	**Professional, scientific, & technical services**	**11**	**1 023**	**239**	**49**	**21**	**69.8**	**27.9**
541	Professional, scientific, & technical services	11	1 023	239	49	21	69.8	27.9
	CARTER COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	CASS COUNTY, MO							
54	**Professional, scientific, & technical services**	**80**	**16 534**	**5 337**	**1 153**	**209**	**40.0**	**7.1**
541	Professional, scientific, & technical services	80	16 534	5 337	1 153	209	40.0	7.1
5411	Legal services	21	D	D	D	b	D	D
54111	Offices of lawyers	19	4 873	1 443	266	57	31.9	5.9
541110	Offices of lawyers	19	4 873	1 443	266	57	31.9	5.9
5411101	Offices of lawyers (except legal aid societies)	19	4 873	1 443	266	57	31.9	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	CEDAR COUNTY, MO							
54	**Professional, scientific, & technical services**	**12**	**2 499**	**371**	**106**	**40**	**47.6**	**52.4**
541	Professional, scientific, & technical services	12	2 499	371	106	40	47.6	52.4
	CHARITON COUNTY, MO							
54	**Professional, scientific, & technical services**	**11**	**1 014**	**174**	**51**	**18**	**94.1**	**–**
541	Professional, scientific, & technical services	11	1 014	174	51	18	94.1	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHRISTIAN COUNTY, MO							
54	**Professional, scientific, & technical services**	**44**	**8 112**	**2 877**	**728**	**156**	**59.5**	**6.0**
541	Professional, scientific, & technical services	44	8 112	2 877	728	156	59.5	6.0
5413	Architectural, engineering, & related services	11	2 209	986	255	54	60.0	–
	CLARK COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	CLAY COUNTY, MO							
54	**Professional, scientific, & technical services**	**337**	**400 974**	**154 295**	**29 058**	**3 362**	**11.0**	**2.0**
541	Professional, scientific, & technical services	337	400 974	154 295	29 058	3 362	11.0	2.0
5411	Legal services	93	25 902	10 140	2 141	336	38.6	4.9
54111	Offices of lawyers	89	23 098	9 335	1 976	294	41.3	5.5
541110	Offices of lawyers	89	23 098	9 335	1 976	294	41.3	5.5
5411101	Offices of lawyers (except legal aid societies)	89	23 098	9 335	1 976	294	41.3	5.5
54119	Other legal services	4	2 804	805	165	42	16.2	–
541191	Title abstract & settlement offices	4	2 804	805	165	42	16.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	63	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	63	D	D	D	e	D	D
541211	Offices of certified public accountants	31	D	D	D	c	D	D
541213	Tax return preparation services	8	D	D	D	c	D	D
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	34	D	D	D	c	D	D
54133	Engineering services	23	D	D	D	c	D	D
541330	Engineering services	23	D	D	D	c	D	D
5414	Specialized design services	9	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	b	D	D
5415	Computer systems design & related services	38	D	D	D	g	D	D
54151	Computer systems design & related services	38	D	D	D	g	D	D
541512	Computer systems design services	15	D	D	D	g	D	D
5415121	Computer systems integrators	7	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	56	15 418	8 358	1 855	167	29.2	7.5
54161	Management consulting services	46	13 863	7 749	1 722	141	25.7	7.5
541611	Administrative management & general management consulting service	19	7 870	4 381	1 016	59	14.1	11.5
5418	Advertising & related services	29	28 668	8 262	1 992	315	34.3	4.4
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	CLINTON COUNTY, MO							
54	**Professional, scientific, & technical services**	**17**	**2 221**	**687**	**190**	**48**	**46.2**	**9.2**
541	Professional, scientific, & technical services	17	2 221	687	190	48	46.2	9.2
	COLE COUNTY, MO							
54	**Professional, scientific, & technical services**	**173**	**75 057**	**29 834**	**5 937**	**910**	**35.9**	**10.8**
541	Professional, scientific, & technical services	173	75 057	29 834	5 937	910	35.9	10.8
5411	Legal services	55	26 701	14 383	2 380	275	20.0	3.3
54111	Offices of lawyers	51	D	D	D	c	D	D
541110	Offices of lawyers	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	11 988	5 078	1 204	251	24.8	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	11 988	5 078	1 204	251	24.8	3.3
541211	Offices of certified public accountants	20	8 213	3 355	804	134	28.0	4.9
541219	Other accounting services	10	D	D	D	c	D	D
5413	Architectural, engineering, & related services	19	7 583	3 796	843	136	51.0	14.6
5415	Computer systems design & related services	10	7 664	1 517	386	43	2.3	29.4
54151	Computer systems design & related services	10	7 664	1 517	386	43	2.3	29.4
541512	Computer systems design services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	20	4 153	1 955	460	51	70.2	23.9
5418	Advertising & related services	26	14 993	2 618	551	111	71.7	13.8
54182	Public relations agencies	12	4 834	847	198	33	89.7	–
541820	Public relations agencies	12	4 834	847	198	33	89.7	–
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	1 415	411	93	36	25.7	28.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COOPER COUNTY, MO							
54	**Professional, scientific, & technical services**	**17**	**3 647**	**1 006**	**261**	**64**	**25.7**	**27.2**
541	Professional, scientific, & technical services	17	3 647	1 006	261	64	25.7	27.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 013	448	124	28	38.8	20.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 013	448	124	28	38.8	20.5
	CRAWFORD COUNTY, MO *							
54	**Professional, scientific, & technical services**	**23**	**3 804**	**878**	**207**	**63**	**66.3**	**6.0**
541	Professional, scientific, & technical services	23	3 804	878	207	63	66.3	6.0
	DADE COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**572**	**179**	**42**	**17**	**99.1**	**.5**
	DALLAS COUNTY, MO							
54	**Professional, scientific, & technical services**	**11**	**1 080**	**270**	**82**	**25**	**97.2**	**2.8**
541	Professional, scientific, & technical services	11	1 080	270	82	25	97.2	2.8
	DAVIESS COUNTY, MO							
54	**Professional, scientific, & technical services**	**7**	**847**	**203**	**41**	**13**	**56.1**	**–**
	DEKALB COUNTY, MO							
54	**Professional, scientific, & technical services**	**11**	**917**	**271**	**51**	**28**	**86.0**	**–**
541	Professional, scientific, & technical services	11	917	271	51	28	86.0	–
	DENT COUNTY, MO							
54	**Professional, scientific, & technical services**	**18**	**1 979**	**659**	**152**	**51**	**62.4**	**21.7**
541	Professional, scientific, & technical services	18	1 979	659	152	51	62.4	21.7
	DOUGLAS COUNTY, MO							
54	**Professional, scientific, & technical services**	**8**	**665**	**173**	**30**	**10**	**84.1**	**10.5**
	DUNKLIN COUNTY, MO							
54	**Professional, scientific, & technical services**	**39**	**6 896**	**1 548**	**392**	**113**	**41.0**	**8.2**
541	Professional, scientific, & technical services	39	6 896	1 548	392	113	41.0	8.2
5411	Legal services	16	3 934	697	151	42	28.6	11.0
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 835	507	178	55	44.8	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 835	507	178	55	44.8	7.0
	FRANKLIN COUNTY, MO							
54	**Professional, scientific, & technical services**	**125**	**39 377**	**15 750**	**3 455**	**578**	**41.3**	**3.0**
541	Professional, scientific, & technical services	125	39 377	15 750	3 455	578	41.3	3.0
5411	Legal services	30	9 470	3 401	718	123	35.5	4.5
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	8 981	3 823	887	173	50.0	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	8 981	3 823	887	173	50.0	1.1
541211	Offices of certified public accountants	14	7 342	3 298	750	116	42.2	–
5413	Architectural, engineering, & related services	30	8 624	4 332	946	149	47.6	1.9
5416	Management, scientific, & technical consulting services	10	4 632	1 739	343	23	57.1	–
54161	Management consulting services	7	4 250	1 683	331	20	55.5	–
5418	Advertising & related services	12	5 415	1 886	407	76	10.2	4.4
54189	Other services related to advertising	6	4 138	1 460	331	62	11.9	1.0
541890	Other services related to advertising	6	4 138	1 460	331	62	11.9	1.0
	GASCONADE COUNTY, MO							
54	**Professional, scientific, & technical services**	**26**	**5 240**	**1 034**	**213**	**67**	**83.1**	**4.9**
541	Professional, scientific, & technical services	26	5 240	1 034	213	67	83.1	4.9
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
	GENTRY COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**792**	**327**	**73**	**15**	**68.4**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREENE COUNTY, MO							
54	**Professional, scientific, & technical services**	**574**	**363 740**	**121 339**	**26 295**	**4 028**	**30.0**	**8.8**
541	Professional, scientific, & technical services	574	363 740	121 339	26 295	4 028	30.0	8.8
5411	Legal services	172	85 484	37 538	7 687	946	28.3	3.9
54111	Offices of lawyers	169	D	D	D	f	D	D
541110	Offices of lawyers	169	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	169	D	D	D	f	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	107	48 766	17 157	4 272	839	27.0	39.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	107	48 766	17 157	4 272	839	27.0	39.9
541211	Offices of certified public accountants	53	39 995	13 785	3 242	458	22.0	47.6
541213	Tax return preparation services	13	3 589	1 202	471	247	9.3	.8
541219	Other accounting services	38	D	D	D	c	D	D
5413	Architectural, engineering, & related services	85	40 780	19 896	4 195	610	32.6	4.9
54131	Architectural services	33	D	D	D	c	D	D
541310	Architectural services	33	D	D	D	c	D	D
54133	Engineering services	32	18 282	9 955	2 136	294	35.8	3.6
541330	Engineering services	32	18 282	9 955	2 136	294	35.8	3.6
5414	Specialized design services	15	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	30	D	D	D	e	D	D
54151	Computer systems design & related services	30	D	D	D	e	D	D
541512	Computer systems design services	17	D	D	D	e	D	D
5415121	Computer systems integrators	11	70 502	13 707	2 973	370	1.1	–
5416	Management, scientific, & technical consulting services	66	49 963	9 755	1 964	482	79.0	3.5
54161	Management consulting services	55	46 008	8 649	1 798	449	79.0	2.0
541611	Administrative management & general management consulting service	22	D	D	D	b	D	D
541612	Human resources & executive search consulting services	13	9 463	4 819	933	327	32.1	–
5416123	Human resources & personnel management consulting	4	D	D	D	e	D	D
541613	Marketing consulting services	12	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	a	D	D
5418	Advertising & related services	67	45 536	15 840	3 615	458	23.2	9.7
54181	Advertising agencies	27	D	D	D	e	D	D
541810	Advertising agencies	27	D	D	D	e	D	D
54189	Other services related to advertising	21	D	D	D	c	D	D
541890	Other services related to advertising	21	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	12	12 524	1 989	456	73	42.9	5.5
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	27	D	D	D	c	D	D
54192	Photographic services	20	5 700	1 503	340	107	33.7	8.6
541921	Photographic studios, portrait	17	4 922	1 296	291	91	30.6	9.9
	GRUNDY COUNTY, MO							
54	**Professional, scientific, & technical services**	**10**	**2 111**	**446**	**114**	**40**	**42.9**	**18.3**
541	Professional, scientific, & technical services	10	2 111	446	114	40	42.9	18.3
	HARRISON COUNTY, MO							
54	**Professional, scientific, & technical services**	**8**	**777**	**216**	**59**	**25**	**69.5**	**15.1**
	HENRY COUNTY, MO							
54	**Professional, scientific, & technical services**	**28**	**4 905**	**1 216**	**283**	**85**	**55.1**	**3.4**
541	Professional, scientific, & technical services	28	4 905	1 216	283	85	55.1	3.4
5411	Legal services	11	2 770	554	138	36	42.9	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	947	280	84	20	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	947	280	84	20	100.0	–
	HICKORY COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**633**	**207**	**59**	**16**	**100.0**	**–**
	HOLT COUNTY, MO							
54	**Professional, scientific, & technical services**	**3**	**165**	**65**	**21**	**8**	**100.0**	**–**
	HOWARD COUNTY, MO							
54	**Professional, scientific, & technical services**	**8**	**1 186**	**405**	**86**	**19**	**30.9**	**7.7**
541	Professional, scientific, & technical services	8	1 186	405	86	19	30.9	7.7

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOWELL COUNTY, MO							
54	**Professional, scientific, & technical services**	**41**	**9 224**	**4 055**	**645**	**160**	**49.8**	**1.0**
541	Professional, scientific, & technical services	41	9 224	4 055	645	160	49.8	1.0
5411	Legal services	11	4 589	2 579	296	63	18.8	–
54111	Offices of lawyers	8	3 731	2 234	214	40	17.0	–
541110	Offices of lawyers	8	3 731	2 234	214	40	17.0	–
5411101	Offices of lawyers (except legal aid societies)	8	3 731	2 234	214	40	17.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 136	607	174	52	65.2	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 136	607	174	52	65.2	4.2
5418	Advertising & related services	2	D	D	D	b	D	D
	IRON COUNTY, MO							
54	**Professional, scientific, & technical services**	**8**	**566**	**241**	**67**	**17**	**96.5**	**3.5**
	JACKSON COUNTY, MO							
54	**Professional, scientific, & technical services**	**1 728**	**2 015 171**	**842 977**	**195 227**	**19 506**	**14.0**	**5.8**
541	Professional, scientific, & technical services	1 728	2 015 171	842 977	195 227	19 506	14.0	5.8
5411	Legal services	553	673 082	274 350	56 067	5 693	11.5	2.5
54111	Offices of lawyers	541	654 282	264 844	54 090	5 431	11.8	2.5
541110	Offices of lawyers	541	654 282	264 844	54 090	5 431	11.8	2.5
5411101	Offices of lawyers (except legal aid societies)	541	654 282	264 844	54 090	5 431	11.8	2.5
54119	Other legal services	12	18 800	9 506	1 977	262	2.4	–
541191	Title abstract & settlement offices	8	D	D	D	c	D	D
541199	All other legal services	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	258	250 236	107 284	34 636	3 586	11.8	19.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	258	250 236	107 284	34 636	3 586	11.8	19.1
541211	Offices of certified public accountants	122	181 018	68 757	15 625	1 735	10.4	1.1
541213	Tax return preparation services	38	10 219	4 192	1 456	769	20.1	22.2
541214	Payroll services	9	D	D	D	f	D	D
541219	Other accounting services	89	D	D	D	f	D	D
5413	Architectural, engineering, & related services	263	534 091	232 876	54 013	4 857	11.0	.8
54131	Architectural services	91	166 995	60 359	14 493	1 131	9.0	.8
541310	Architectural services	91	166 995	60 359	14 493	1 131	9.0	.8
54133	Engineering services	133	338 937	158 189	36 213	3 272	12.1	.8
541330	Engineering services	133	338 937	158 189	36 213	3 272	12.1	.8
54134	Drafting services	9	3 045	1 674	429	55	7.2	–
541340	Drafting services	9	3 045	1 674	429	55	7.2	–
54137	Surveying & mapping (except geophysical) services	10	17 164	9 474	2 116	268	4.1	–
541370	Surveying & mapping (except geophysical) services	10	17 164	9 474	2 116	268	4.1	–
5414	Specialized design services	88	35 574	9 333	1 986	326	32.9	4.6
54141	Interior design services	34	15 111	2 967	731	132	47.6	9.1
541410	Interior design services	34	15 111	2 967	731	132	47.6	9.1
54143	Graphic design services	54	20 463	6 366	1 255	194	22.1	1.3
541430	Graphic design services	54	20 463	6 366	1 255	194	22.1	1.3
5414301	Graphic design services (except commercial art & medical artists)	44	D	D	D	c	D	D
5414302	Commercial art	10	D	D	D	b	D	D
5415	Computer systems design & related services	135	D	D	D	g	D	D
54151	Computer systems design & related services	135	D	D	D	g	D	D
541511	Custom computer programming services	66	D	D	D	f	D	D
541512	Computer systems design services	42	D	D	D	f	D	D
5415121	Computer systems integrators	17	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	25	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	196	145 792	50 854	11 532	1 205	22.9	17.5
54161	Management consulting services	157	130 107	44 844	10 107	1 036	20.4	19.3
541611	Administrative management & general management consulting service	68	58 707	16 658	3 493	349	15.9	16.9
541612	Human resources & executive search consulting services	37	35 170	16 395	4 546	321	20.7	34.3
5416122	Executive placement services	19	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	16	D	D	D	c	D	D
541613	Marketing consulting services	32	25 965	7 614	1 371	245	33.7	11.8
541614	Process, physical distribution, & logistics consulting services	6	D	D	D	b	D	D
541618	Other management consulting services	14	D	D	D	b	D	D
54162	Environmental consulting services	15	9 724	3 407	880	97	41.2	.9
541620	Environmental consulting services	15	9 724	3 407	880	97	41.2	.9
54169	Other scientific & technical consulting services	24	5 961	2 603	545	72	46.2	5.3
541690	Other scientific & technical consulting services	24	5 961	2 603	545	72	46.2	5.3
5417	Scientific research & development services	14	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	13	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	13	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JACKSON COUNTY, MO—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	138	181 825	81 003	18 981	1 901	16.0	3.5
54181	Advertising agencies	52	95 959	49 690	12 267	1 025	4.9	1.2
541810	Advertising agencies	52	95 959	49 690	12 267	1 025	4.9	1.2
54182	Public relations agencies	17	17 302	8 369	2 005	157	18.9	10.1
541820	Public relations agencies	17	17 302	8 369	2 005	157	18.9	10.1
54185	Display advertising	9	24 299	11 752	2 629	336	6.7	–
541850	Display advertising	9	24 299	11 752	2 629	336	6.7	–
5418502	Outdoor advertising services	6	D	D	D	e	D	D
54186	Direct mail advertising	11	13 484	4 344	680	178	22.6	2.4
541860	Direct mail advertising	11	13 484	4 344	680	178	22.6	2.4
54189	Other services related to advertising	34	D	D	D	c	D	D
541890	Other services related to advertising	34	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	19	17 639	2 914	591	95	61.3	11.3
5418903	Sign painting & lettering shop	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	83	D	D	D	e	D	D
54192	Photographic services	62	D	D	D	c	D	D
541921	Photographic studios, portrait	36	D	D	D	c	D	D
541922	Commercial photography	26	D	D	D	b	D	D
54193	Translation & interpretation services	1	D	D	D	a	D	D
541930	Translation & interpretation services	1	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	7	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	7	D	D	D	b	D	D
	JASPER COUNTY, MO							
54	**Professional, scientific, & technical services**	**145**	**53 862**	**23 016**	**5 664**	**948**	**32.1**	**6.6**
541	Professional, scientific, & technical services	145	53 862	23 016	5 664	948	32.1	6.6
5411	Legal services	54	19 117	8 036	1 625	261	38.7	.5
54111	Offices of lawyers	51	D	D	D	c	D	D
541110	Offices of lawyers	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	11 983	4 811	1 693	343	21.8	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	11 983	4 811	1 693	343	21.8	9.9
541211	Offices of certified public accountants	15	8 414	3 599	872	143	20.3	–
541213	Tax return preparation services	3	D	D	D	b	D	D
541219	Other accounting services	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services	23	12 660	7 045	1 573	200	34.2	–
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5414	Specialized design services	5	1 544	448	102	25	36.7	8.3
5418	Advertising & related services	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
	JEFFERSON COUNTY, MO							
54	**Professional, scientific, & technical services**	**152**	**40 934**	**15 982**	**3 351**	**570**	**43.0**	**8.2**
541	Professional, scientific, & technical services	152	40 934	15 982	3 351	570	43.0	8.2
5411	Legal services	38	17 289	6 719	1 278	193	23.7	5.5
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	4 962	1 895	465	122	52.5	16.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	4 962	1 895	465	122	52.5	16.8
541219	Other accounting services	18	2 326	871	209	52	50.0	.7
5413	Architectural, engineering, & related services	24	8 825	4 302	939	136	46.8	3.8
5415	Computer systems design & related services	22	3 580	1 460	361	44	53.4	30.9
54151	Computer systems design & related services	22	3 580	1 460	361	44	53.4	30.9
5418	Advertising & related services	10	3 158	760	163	30	66.7	–
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
	JOHNSON COUNTY, MO							
54	**Professional, scientific, & technical services**	**42**	**15 152**	**2 477**	**494**	**108**	**74.1**	**.4**
541	Professional, scientific, & technical services	42	15 152	2 477	494	108	74.1	.4
5411	Legal services	17	4 168	1 397	253	41	22.8	–
54111	Offices of lawyers	17	4 168	1 397	253	41	22.8	–
541110	Offices of lawyers	17	4 168	1 397	253	41	22.8	–
5411101	Offices of lawyers (except legal aid societies)	17	4 168	1 397	253	41	22.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
54149	Other specialized design services	1	D	D	D	b	D	D
541490	Other specialized design services	1	D	D	D	b	D	D

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KNOX COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**715**	**154**	**38**	**15**	**47.1**	**52.9**
	LACLEDE COUNTY, MO							
54	**Professional, scientific, & technical services**	**31**	**6 033**	**2 167**	**465**	**101**	**70.7**	**8.8**
541	Professional, scientific, & technical services	31	6 033	2 167	465	101	70.7	8.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 482	483	139	39	96.4	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 482	483	139	39	96.4	3.6
	LAFAYETTE COUNTY, MO							
54	**Professional, scientific, & technical services**	**36**	**11 477**	**2 425**	**543**	**117**	**33.6**	**4.9**
541	Professional, scientific, & technical services	36	11 477	2 425	543	117	33.6	4.9
5411	Legal services	17	8 523	1 367	245	52	17.9	5.3
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
	LAWRENCE COUNTY, MO							
54	**Professional, scientific, & technical services**	**26**	**3 552**	**1 256**	**248**	**63**	**54.2**	**.1**
541	Professional, scientific, & technical services	26	3 552	1 256	248	63	54.2	.1
	LEWIS COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	LINCOLN COUNTY, MO							
54	**Professional, scientific, & technical services**	**27**	**4 190**	**1 415**	**365**	**296**	**66.6**	**2.6**
541	Professional, scientific, & technical services	27	4 190	1 415	365	296	66.6	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	969	259	94	34	89.9	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	969	259	94	34	89.9	10.1
	LINN COUNTY, MO							
54	**Professional, scientific, & technical services**	**11**	**2 223**	**971**	**260**	**52**	**77.9**	**–**
541	Professional, scientific, & technical services	11	2 223	971	260	52	77.9	–
	LIVINGSTON COUNTY, MO							
54	**Professional, scientific, & technical services**	**22**	**8 185**	**2 568**	**567**	**123**	**59.5**	**6.3**
541	Professional, scientific, & technical services	22	8 185	2 568	567	123	59.5	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 346	746	236	53	27.9	13.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 346	746	236	53	27.9	13.3
5418	Advertising & related services	4	2 485	605	108	28	100.0	–
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	MCDONALD COUNTY, MO							
54	**Professional, scientific, & technical services**	**11**	**3 169**	**653**	**150**	**29**	**80.7**	**2.7**
541	Professional, scientific, & technical services	11	3 169	653	150	29	80.7	2.7
	MACON COUNTY, MO							
54	**Professional, scientific, & technical services**	**16**	**3 567**	**1 437**	**245**	**76**	**41.2**	**4.6**
541	Professional, scientific, & technical services	16	3 567	1 437	245	76	41.2	4.6
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	MADISON COUNTY, MO							
54	**Professional, scientific, & technical services**	**8**	**2 839**	**758**	**183**	**77**	**6.7**	**6.6**
541	Professional, scientific, & technical services	8	2 839	758	183	77	6.7	6.6
	MARIES COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARION COUNTY, MO							
54	**Professional, scientific, & technical services**	**44**	**14 992**	**5 515**	**1 121**	**226**	**29.9**	**1.4**
541	Professional, scientific, & technical services	44	14 992	5 515	1 121	226	29.9	1.4
5411	Legal services	19	4 953	1 827	378	77	36.7	.9
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	3 063	1 950	392	59	51.8	–
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	a	D	D
	MERCER COUNTY, MO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MILLER COUNTY, MO							
54	**Professional, scientific, & technical services**	**36**	**16 710**	**3 695**	**734**	**180**	**88.5**	**3.7**
541	Professional, scientific, & technical services	36	16 710	3 695	734	180	88.5	3.7
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	1	D	D	D	b	D	D
	MISSISSIPPI COUNTY, MO							
54	**Professional, scientific, & technical services**	**9**	**1 287**	**230**	**65**	**21**	**77.3**	**5.0**
541	Professional, scientific, & technical services	9	1 287	230	65	21	77.3	5.0
	MONITEAU COUNTY, MO							
54	**Professional, scientific, & technical services**	**14**	**1 937**	**477**	**123**	**35**	**49.3**	**9.3**
541	Professional, scientific, & technical services	14	1 937	477	123	35	49.3	9.3
	MONROE COUNTY, MO							
54	**Professional, scientific, & technical services**	**7**	**782**	**95**	**22**	**14**	**79.0**	**1.8**
	MONTGOMERY COUNTY, MO							
54	**Professional, scientific, & technical services**	**9**	**658**	**124**	**35**	**16**	**66.6**	**12.9**
	MORGAN COUNTY, MO							
54	**Professional, scientific, & technical services**	**20**	**3 614**	**1 271**	**315**	**80**	**85.0**	**1.5**
541	Professional, scientific, & technical services	20	3 614	1 271	315	80	85.0	1.5
	NEW MADRID COUNTY, MO							
54	**Professional, scientific, & technical services**	**17**	**2 519**	**1 278**	**166**	**39**	**95.8**	**.4**
541	Professional, scientific, & technical services	17	2 519	1 278	166	39	95.8	.4
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	NEWTON COUNTY, MO							
54	**Professional, scientific, & technical services**	**37**	**6 814**	**2 335**	**599**	**144**	**67.4**	**8.9**
541	Professional, scientific, & technical services	37	6 814	2 335	599	144	67.4	8.9
5411	Legal services	15	3 536	1 024	232	44	76.0	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 810	812	247	76	64.1	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 810	812	247	76	64.1	4.4
	NODAWAY COUNTY, MO							
54	**Professional, scientific, & technical services**	**22**	**5 563**	**1 637**	**357**	**92**	**40.5**	**7.6**
541	Professional, scientific, & technical services	22	5 563	1 637	357	92	40.5	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	OREGON COUNTY, MO							
54	**Professional, scientific, & technical services**	**9**	**656**	**180**	**42**	**17**	**100.0**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OSAGE COUNTY, MO							
54	**Professional, scientific, & technical services**	**7**	**582**	**182**	**33**	**11**	**84.5**	**1.7**
	OZARK COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**616**	**163**	**43**	**17**	**100.0**	**–**
	PEMISCOT COUNTY, MO							
54	**Professional, scientific, & technical services**	**13**	**1 860**	**547**	**118**	**28**	**70.1**	**12.6**
541	Professional, scientific, & technical services	13	1 860	547	118	28	70.1	12.6
	PERRY COUNTY, MO							
54	**Professional, scientific, & technical services**	**14**	**4 084**	**1 817**	**431**	**75**	**19.3**	**10.4**
541	Professional, scientific, & technical services	14	4 084	1 817	431	75	19.3	10.4
5418	Advertising & related services	2	D	D	D	a	D	D
	PETTIS COUNTY, MO							
54	**Professional, scientific, & technical services**	**50**	**13 150**	**4 872**	**1 144**	**215**	**46.7**	**13.1**
541	Professional, scientific, & technical services	50	13 150	4 872	1 144	215	46.7	13.1
5411	Legal services	23	4 334	1 326	316	61	53.3	1.7
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 379	2 031	452	94	27.3	34.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 379	2 031	452	94	27.3	34.0
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	PHELPS COUNTY, MO							
54	**Professional, scientific, & technical services**	**64**	**17 990**	**6 976**	**1 285**	**282**	**56.7**	**9.4**
541	Professional, scientific, & technical services	64	17 990	6 976	1 285	282	56.7	9.4
5411	Legal services	16	5 426	2 333	415	74	43.7	2.5
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 802	923	241	77	52.8	11.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 802	923	241	77	52.8	11.8
5413	Architectural, engineering, & related services	12	3 896	1 881	378	72	50.9	18.2
5416	Management, scientific, & technical consulting services	8	4 368	1 537	194	39	77.9	3.3
54161	Management consulting services	7	D	D	D	b	D	D
	PIKE COUNTY, MO							
54	**Professional, scientific, & technical services**	**16**	**5 962**	**2 155**	**477**	**87**	**22.4**	**2.9**
541	Professional, scientific, & technical services	16	5 962	2 155	477	87	22.4	2.9

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Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PLATTE COUNTY, MO							
54	**Professional, scientific, & technical services**	**138**	**105 279**	**34 084**	**7 975**	**830**	**23.1**	**5.3**
541	Professional, scientific, & technical services	138	105 279	34 084	7 975	830	23.1	5.3
5411	Legal services	27	D	D	D	b	D	D
54111	Offices of lawyers	26	4 655	1 168	278	51	64.3	7.5
541110	Offices of lawyers	26	4 655	1 168	278	51	64.3	7.5
5411101	Offices of lawyers (except legal aid societies)	26	4 655	1 168	278	51	64.3	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	c	D	D
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	62 474	19 012	3 779	359	9.3	.1
54131	Architectural services	6	D	D	D	b	D	D
541310	Architectural services	6	D	D	D	b	D	D
54133	Engineering services	14	53 831	15 604	2 966	274	9.4	.1
541330	Engineering services	14	53 831	15 604	2 966	274	9.4	.1
5414	Specialized design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	24	D	D	D	b	D	D
54151	Computer systems design & related services	24	D	D	D	b	D	D
541512	Computer systems design services	9	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	20	11 335	4 295	1 139	131	41.3	28.0
54161	Management consulting services	15	D	D	D	c	D	D
541611	Administrative management & general management consulting service	8	6 447	2 332	489	73	27.0	49.0
5418	Advertising & related services	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	a	D	D
54192	Photographic services	5	D	D	D	a	D	D
	POLK COUNTY, MO							
54	**Professional, scientific, & technical services**	**27**	**4 160**	**1 633**	**354**	**93**	**76.8**	**.7**
541	Professional, scientific, & technical services	27	4 160	1 633	354	93	76.8	.7
	PULASKI COUNTY, MO							
54	**Professional, scientific, & technical services**	**27**	**9 753**	**2 984**	**678**	**144**	**47.1**	**23.0**
541	Professional, scientific, & technical services	27	9 753	2 984	678	144	47.1	23.0
5418	Advertising & related services	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
54192	Photographic services	1	D	D	D	a	D	D
541921	Photographic studios, portrait	1	D	D	D	a	D	D
	PUTNAM COUNTY, MO							
54	**Professional, scientific, & technical services**	**3**	**843**	**312**	**72**	**20**	**D**	**9.0**
	RALLS COUNTY, MO							
54	**Professional, scientific, & technical services**	**3**	**1 272**	**363**	**75**	**17**	**D**	**–**
541	Professional, scientific, & technical services	3	1 272	363	75	17	D	–
	RANDOLPH COUNTY, MO							
54	**Professional, scientific, & technical services**	**17**	**5 862**	**1 342**	**288**	**83**	**42.2**	**26.8**
541	Professional, scientific, & technical services	17	5 862	1 342	288	83	42.2	26.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 461	344	79	38	40.1	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 461	344	79	38	40.1	6.4
	RAY COUNTY, MO							
54	**Professional, scientific, & technical services**	**31**	**14 368**	**2 399**	**530**	**104**	**90.5**	**2.9**
541	Professional, scientific, & technical services	31	14 368	2 399	530	104	90.5	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	957	389	107	30	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	957	389	107	30	100.0	–
5417	Scientific research & development services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
	REYNOLDS COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	RIPLEY COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**643**	**243**	**61**	**14**	**74.2**	**–**

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. CHARLES COUNTY, MO							
54	**Professional, scientific, & technical services**	**446**	**208 616**	**70 963**	**15 426**	**2 971**	**27.9**	**7.9**
541	Professional, scientific, & technical services	446	208 616	70 963	15 426	2 971	27.9	7.9
5411	Legal services	86	25 151	8 795	2 019	304	32.6	4.2
54111	Offices of lawyers	79	22 452	7 547	1 710	253	36.5	2.8
541110	Offices of lawyers	79	22 452	7 547	1 710	253	36.5	2.8
5411101	Offices of lawyers (except legal aid societies)	79	22 452	7 547	1 710	253	36.5	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	80	13 635	5 491	1 497	415	61.0	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	80	13 635	5 491	1 497	415	61.0	4.9
541211	Offices of certified public accountants	37	7 541	3 242	848	139	60.1	4.0
541213	Tax return preparation services	15	D	D	D	c	D	D
541219	Other accounting services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	75	54 408	22 131	4 587	574	28.5	14.4
54133	Engineering services	45	37 119	14 394	2 955	352	35.7	10.4
541330	Engineering services	45	37 119	14 394	2 955	352	35.7	10.4
54137	Surveying & mapping (except geophysical) services	11	10 313	5 859	1 233	154	5.1	6.1
541370	Surveying & mapping (except geophysical) services	11	10 313	5 859	1 233	154	5.1	6.1
5414	Specialized design services	14	D	D	D	a	D	D
5415	Computer systems design & related services	72	26 455	10 958	2 263	256	49.8	15.9
54151	Computer systems design & related services	72	26 455	10 958	2 263	256	49.8	15.9
541511	Custom computer programming services	33	11 724	4 780	912	127	61.0	32.0
541512	Computer systems design services	27	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	20	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	64	12 407	4 678	989	124	57.1	11.2
54161	Management consulting services	46	8 688	3 198	667	66	56.3	15.8
5418	Advertising & related services	21	3 841	963	213	53	72.0	3.3
5419	Other professional, scientific, & technical services	29	D	D	D	g	D	D
54192	Photographic services	26	D	D	D	g	D	D
541921	Photographic studios, portrait	22	D	D	D	g	D	D
	ST. CLAIR COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**830**	**181**	**44**	**13**	**74.7**	**–**
	STE. GENEVIEVE COUNTY, MO							
54	**Professional, scientific, & technical services**	**17**	**3 877**	**1 240**	**282**	**73**	**57.7**	**–**
541	Professional, scientific, & technical services	17	3 877	1 240	282	73	57.7	–
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	ST. FRANCOIS COUNTY, MO							
54	**Professional, scientific, & technical services**	**73**	**16 454**	**5 724**	**1 311**	**330**	**35.6**	**3.4**
541	Professional, scientific, & technical services	73	16 454	5 724	1 311	330	35.6	3.4
5411	Legal services	32	6 302	2 154	481	105	29.4	4.7
54111	Offices of lawyers	30	D	D	D	b	D	D
541110	Offices of lawyers	30	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 746	1 579	460	103	28.4	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 746	1 579	460	103	28.4	6.6
5413	Architectural, engineering, & related services	11	1 379	640	134	36	82.5	–
5418	Advertising & related services	7	2 275	555	55	22	45.3	.4
5419	Other professional, scientific, & technical services	4	1 599	409	77	43	5.3	–
54192	Photographic services	4	1 599	409	77	43	5.3	–
541921	Photographic studios, portrait	4	1 599	409	77	43	5.3	–

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. LOUIS COUNTY, MO							
54	**Professional, scientific, & technical services**	**3 296**	**4 078 688**	**1 437 184**	**354 737**	**35 334**	**12.6**	**7.6**
541	Professional, scientific, & technical services	3 296	4 078 688	1 437 184	354 737	35 334	12.6	7.6
5411	Legal services	658	341 122	150 562	31 198	3 288	23.7	6.3
54111	Offices of lawyers	638	315 716	141 741	29 224	2 937	25.3	5.3
541110	Offices of lawyers	638	315 716	141 741	29 224	2 937	25.3	5.3
5411101	Offices of lawyers (except legal aid societies)	638	315 716	141 741	29 224	2 937	25.3	5.3
54119	Other legal services	20	25 406	8 821	1 974	351	3.2	18.2
541191	Title abstract & settlement offices	12	D	D	D	e	D	D
541199	All other legal services	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	518	286 235	138 199	33 131	4 796	18.8	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	518	286 235	138 199	33 131	4 796	18.8	9.0
541211	Offices of certified public accountants	275	143 192	74 171	16 792	1 963	26.3	9.9
541213	Tax return preparation services	48	10 589	4 239	1 745	988	26.4	2.8
541214	Payroll services	20	95 345	41 902	10 492	1 226	.4	2.9
541219	Other accounting services	175	37 109	17 887	4 102	619	34.8	23.1
5413	Architectural, engineering, & related services	468	798 092	294 621	69 488	6 576	12.1	7.6
54131	Architectural services	134	123 674	53 281	11 692	1 198	16.8	1.9
541310	Architectural services	134	123 674	53 281	11 692	1 198	16.8	1.9
54133	Engineering services	270	626 081	218 535	52 340	4 714	11.0	9.2
541330	Engineering services	270	626 081	218 535	52 340	4 714	11.0	9.2
54134	Drafting services	9	D	D	D	b	D	D
541340	Drafting services	9	D	D	D	b	D	D
54135	Building inspection services	17	11 088	5 656	1 577	198	15.6	1.7
541350	Building inspection services	17	11 088	5 656	1 577	198	15.6	1.7
54137	Surveying & mapping (except geophysical) services	12	5 566	2 751	496	83	11.2	1.0
541370	Surveying & mapping (except geophysical) services	12	5 566	2 751	496	83	11.2	1.0
54138	Testing laboratories	25	24 242	10 733	2 568	303	19.4	.5
541380	Testing laboratories	25	24 242	10 733	2 568	303	19.4	.5
5414	Specialized design services	181	116 685	33 511	7 742	984	22.0	38.9
54141	Interior design services	76	D	D	D	c	D	D
541410	Interior design services	76	D	D	D	c	D	D
54142	Industrial design services	8	D	D	D	b	D	D
541420	Industrial design services	8	D	D	D	b	D	D
54143	Graphic design services	93	82 552	26 921	6 352	692	12.3	53.8
541430	Graphic design services	93	82 552	26 921	6 352	692	12.3	53.8
5414301	Graphic design services (except commercial art & medical artists)	76	79 552	26 006	6 119	663	11.0	55.5
5414302	Commercial art	17	3 000	915	233	29	48.5	8.0
5415	Computer systems design & related services	497	1 595 301	479 954	131 910	9 279	6.5	4.6
54151	Computer systems design & related services	497	1 595 301	479 954	131 910	9 279	6.5	4.6
541511	Custom computer programming services	224	577 807	225 844	52 302	3 919	8.7	5.5
541512	Computer systems design services	221	D	D	D	h	D	D
5415121	Computer systems integrators	72	196 176	53 652	13 020	1 053	12.2	5.3
5415122	Computer systems consultants (except systems integrators)	149	D	D	D	g	D	D
541513	Computer facilities management services	7	D	D	D	g	D	D
541519	Other computer related services	45	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	545	387 601	168 963	41 731	4 413	19.7	11.2
54161	Management consulting services	466	342 523	147 914	36 980	3 907	17.5	12.4
541611	Administrative management & general management consulting service	184	128 089	58 374	14 982	1 379	11.8	25.8
541612	Human resources & executive search consulting services	146	132 016	66 186	16 484	1 688	19.7	2.5
5416122	Executive placement services	75	75 632	35 446	8 164	889	22.1	2.1
5416123	Human resources & personnel management consulting	65	54 278	29 552	8 017	784	16.1	3.2
541613	Marketing consulting services	93	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	24	38 640	9 008	2 035	358	8.6	5.0
541618	Other management consulting services	19	D	D	D	c	D	D
54162	Environmental consulting services	23	10 495	3 894	845	108	28.2	4.1
541620	Environmental consulting services	23	10 495	3 894	845	108	28.2	4.1
54169	Other scientific & technical consulting services	56	34 583	17 155	3 906	398	39.0	1.2
541690	Other scientific & technical consulting services	56	34 583	17 155	3 906	398	39.0	1.2
5417	Scientific research & development services	34	34 220	12 396	2 680	339	24.1	6.8
54171	R&D in the physical, engineering, & life sciences	29	29 420	10 555	2 251	239	23.4	7.9
541710	R&D in the physical, engineering, & life sciences	29	29 420	10 555	2 251	239	23.4	7.9
5417101	R&D in the physical & engineering sciences	19	17 357	5 634	1 438	127	14.4	9.6
5418	Advertising & related services	249	401 389	121 475	28 609	3 948	14.0	4.3
54181	Advertising agencies	87	90 190	35 537	7 577	766	19.5	4.1
541810	Advertising agencies	87	90 190	35 537	7 577	766	19.5	4.1
54182	Public relations agencies	38	11 476	4 770	1 048	139	46.5	1.7
541820	Public relations agencies	38	11 476	4 770	1 048	139	46.5	1.7
54184	Media representatives	13	19 421	5 443	1 297	205	.7	16.4
541840	Media representatives	13	19 421	5 443	1 297	205	.7	16.4
5418402	Publishers' advertising representatives	6	D	D	D	c	D	D
54185	Display advertising	16	51 188	6 039	1 669	443	5.9	5.5
541850	Display advertising	16	51 188	6 039	1 669	443	5.9	5.5
5418501	Display advertising (except outdoor)	7	D	D	D	e	D	D
5418502	Outdoor advertising services	9	D	D	D	b	D	D
54186	Direct mail advertising	24	139 282	44 585	10 640	1 278	10.5	.1
541860	Direct mail advertising	24	139 282	44 585	10 640	1 278	10.5	.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. LOUIS COUNTY, MO—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services—Con.							
54189	Other services related to advertising	58	D	D	D	f	D	D
541890	Other services related to advertising	58	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	41	70 551	20 078	5 315	566	10.9	2.2
5418903	Sign painting & lettering shop	11	D	D	D	b	D	D
5418909	All other advertising	6	9 018	2 297	506	389	42.8	–
5419	Other professional, scientific, & technical services	146	118 043	37 503	8 248	1 711	9.8	19.1
54191	Marketing research & public opinion polling	38	73 577	23 841	5 210	1 112	5.7	23.8
541910	Marketing research & public opinion polling	38	73 577	23 841	5 210	1 112	5.7	23.8
54192	Photographic services	88	38 667	11 041	2 496	525	17.0	9.5
541921	Photographic studios, portrait	61	29 277	7 471	1 665	431	13.6	10.5
541922	Commercial photography	27	9 390	3 570	831	94	27.6	6.4
54199	All other professional, scientific, & technical services	17	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	17	D	D	D	b	D	D
	SALINE COUNTY, MO							
54	**Professional, scientific, & technical services**	**23**	**3 080**	**766**	**211**	**56**	**56.6**	**10.1**
541	Professional, scientific, & technical services	23	3 080	766	211	56	56.6	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 027	334	115	27	52.4	14.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 027	334	115	27	52.4	14.7
	SCHUYLER COUNTY, MO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SCOTLAND COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	SCOTT COUNTY, MO							
54	**Professional, scientific, & technical services**	**59**	**16 234**	**5 646**	**1 204**	**209**	**51.4**	**7.8**
541	Professional, scientific, & technical services	59	16 234	5 646	1 204	209	51.4	7.8
5411	Legal services	22	6 549	1 356	289	73	64.5	4.5
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	4 637	1 468	409	90	76.5	21.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	4 637	1 468	409	90	76.5	21.0
5416	Management, scientific, & technical consulting services	3	D	D	D	a	D	D
54161	Management consulting services	2	D	D	D	a	D	D
	SHANNON COUNTY, MO							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	SHELBY COUNTY, MO							
54	**Professional, scientific, & technical services**	**10**	**3 795**	**982**	**211**	**41**	**93.7**	**3.9**
541	Professional, scientific, & technical services	10	3 795	982	211	41	93.7	3.9
	STODDARD COUNTY, MO							
54	**Professional, scientific, & technical services**	**26**	**5 470**	**2 134**	**397**	**103**	**48.1**	**11.7**
541	Professional, scientific, & technical services	26	5 470	2 134	397	103	48.1	11.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 549	562	161	42	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 549	562	161	42	100.0	–
	STONE COUNTY, MO							
54	**Professional, scientific, & technical services**	**23**	**3 582**	**809**	**219**	**60**	**63.2**	**.8**
541	Professional, scientific, & technical services	23	3 582	809	219	60	63.2	.8
	SULLIVAN COUNTY, MO							
54	**Professional, scientific, & technical services**	**4**	**1 144**	**753**	**105**	**13**	**2.4**	**3.2**
541	Professional, scientific, & technical services	4	1 144	753	105	13	2.4	3.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TANEY COUNTY, MO							
54	**Professional, scientific, & technical services**	**80**	**18 888**	**6 543**	**1 310**	**295**	**38.7**	**3.8**
541	Professional, scientific, & technical services	80	18 888	6 543	1 310	295	38.7	3.8
5411	Legal services	20	2 961	878	180	42	52.7	11.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 799	1 012	307	74	27.6	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 799	1 012	307	74	27.6	3.1
5413	Architectural, engineering, & related services	9	2 400	852	187	35	44.6	–
5414	Specialized design services	7	3 831	1 540	310	53	8.7	3.6
5416	Management, scientific, & technical consulting services	8	2 898	1 338	182	28	59.2	–
5418	Advertising & related services	12	2 760	641	110	49	62.0	4.3
	TEXAS COUNTY, MO							
54	**Professional, scientific, & technical services**	**16**	**2 428**	**788**	**147**	**39**	**68.4**	**3.1**
541	Professional, scientific, & technical services	16	2 428	788	147	39	68.4	3.1
	VERNON COUNTY, MO							
54	**Professional, scientific, & technical services**	**25**	**4 879**	**1 648**	**411**	**89**	**39.0**	**7.0**
541	Professional, scientific, & technical services	25	4 879	1 648	411	89	39.0	7.0
	WARREN COUNTY, MO							
54	**Professional, scientific, & technical services**	**19**	**2 790**	**831**	**176**	**49**	**69.9**	**4.4**
541	Professional, scientific, & technical services	19	2 790	831	176	49	69.9	4.4
	WASHINGTON COUNTY, MO							
54	**Professional, scientific, & technical services**	**13**	**997**	**358**	**98**	**30**	**65.1**	**28.4**
541	Professional, scientific, & technical services	13	997	358	98	30	65.1	28.4
	WAYNE COUNTY, MO							
54	**Professional, scientific, & technical services**	**9**	**1 622**	**317**	**73**	**22**	**87.1**	**–**
541	Professional, scientific, & technical services	9	1 622	317	73	22	87.1	–
	WEBSTER COUNTY, MO							
54	**Professional, scientific, & technical services**	**24**	**3 260**	**1 157**	**265**	**75**	**41.1**	**10.3**
541	Professional, scientific, & technical services	24	3 260	1 157	265	75	41.1	10.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 124	417	125	45	19.1	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 124	417	125	45	19.1	2.1
	WORTH COUNTY, MO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WRIGHT COUNTY, MO							
54	**Professional, scientific, & technical services**	**13**	**1 245**	**258**	**75**	**31**	**96.4**	**3.6**
541	Professional, scientific, & technical services	13	1 245	258	75	31	96.4	3.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. LOUIS, MO (IC)							
54	**Professional, scientific, & technical services**	**963**	**1 819 828**	**663 743**	**160 350**	**13 915**	**9.3**	**6.0**
541	Professional, scientific, & technical services	963	1 819 828	663 743	160 350	13 915	9.3	6.0
5411	Legal services	305	569 615	194 586	45 599	3 934	8.3	4.5
54111	Offices of lawyers	301	D	D	D	h	D	D
541110	Offices of lawyers	301	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	301	D	D	D	h	D	D
54119	Other legal services	4	D	D	D	b	D	D
541199	All other legal services	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	82	261 083	80 254	17 103	2 143	2.3	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	82	261 083	80 254	17 103	2 143	2.3	1.6
541211	Offices of certified public accountants	52	252 936	76 252	16 141	1 753	1.3	.9
541213	Tax return preparation services	7	D	D	D	e	D	D
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	146	355 379	137 143	37 324	2 613	9.3	1.8
54131	Architectural services	58	90 907	46 802	11 421	892	12.2	1.3
541310	Architectural services	58	90 907	46 802	11 421	892	12.2	1.3
54133	Engineering services	69	250 913	84 380	24 720	1 528	7.6	1.6
541330	Engineering services	69	250 913	84 380	24 720	1 528	7.6	1.6
54138	Testing laboratories	11	11 423	4 707	968	149	16.0	12.1
541380	Testing laboratories	11	11 423	4 707	968	149	16.0	12.1
5414	Specialized design services	70	50 922	19 378	4 433	439	21.8	2.6
54141	Interior design services	22	15 971	5 136	1 074	139	15.0	.6
541410	Interior design services	22	15 971	5 136	1 074	139	15.0	.6
54143	Graphic design services	44	33 820	13 832	3 274	285	23.9	3.7
541430	Graphic design services	44	33 820	13 832	3 274	285	23.9	3.7
5414301	Graphic design services (except commercial art & medical artists)	33	D	D	D	c	D	D
5414302	Commercial art	10	D	D	D	b	D	D
5415	Computer systems design & related services	78	134 916	55 035	12 621	1 119	9.4	6.4
54151	Computer systems design & related services	78	134 916	55 035	12 621	1 119	9.4	6.4
541511	Custom computer programming services	29	D	D	D	e	D	D
541512	Computer systems design services	34	D	D	D	e	D	D
5415121	Computer systems integrators	17	42 146	16 298	3 467	322	1.3	1.2
5415122	Computer systems consultants (except systems integrators)	17	D	D	D	c	D	D
541519	Other computer related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	110	196 267	74 094	17 442	1 339	9.7	4.0
54161	Management consulting services	87	183 706	68 140	16 092	1 184	5.9	4.3
541611	Administrative management & general management consulting service	39	148 844	54 409	12 967	921	1.9	.6
541612	Human resources & executive search consulting services	21	23 702	10 491	2 486	183	10.8	26.7
5416121	Actuarial consulting	4	11 984	5 397	1 181	75	2.9	–
5416122	Executive placement services	8	5 127	2 289	433	48	24.8	12.8
5416123	Human resources & personnel management consulting	9	6 591	2 805	872	60	14.0	86.0
541613	Marketing consulting services	22	10 659	2 928	574	60	50.6	5.5
54162	Environmental consulting services	7	7 653	3 085	759	105	81.2	–
541620	Environmental consulting services	7	7 653	3 085	759	105	81.2	–
54169	Other scientific & technical consulting services	16	4 908	2 869	591	50	40.3	1.9
541690	Other scientific & technical consulting services	16	4 908	2 869	591	50	40.3	1.9
5418	Advertising & related services	103	208 943	89 355	22 812	1 866	14.0	20.3
54181	Advertising agencies	34	72 946	36 266	8 809	698	7.7	39.4
541810	Advertising agencies	34	72 946	36 266	8 809	698	7.7	39.4
54182	Public relations agencies	15	43 502	25 211	7 061	419	4.5	4.5
541820	Public relations agencies	15	43 502	25 211	7 061	419	4.5	4.5
54183	Media buying services	5	D	D	D	c	D	D
541830	Media buying services	5	D	D	D	c	D	D
54184	Media representatives	15	D	D	D	c	D	D
541840	Media representatives	15	D	D	D	c	D	D
5418401	Radio & television advertising representatives	14	D	D	D	c	D	D
54186	Direct mail advertising	7	31 622	6 829	1 707	274	49.0	–
541860	Direct mail advertising	7	31 622	6 829	1 707	274	49.0	–
54189	Other services related to advertising	21	D	D	D	c	D	D
541890	Other services related to advertising	21	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5418909	All other advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	59	D	D	D	e	D	D
54191	Marketing research & public opinion polling	8	D	D	D	c	D	D
541910	Marketing research & public opinion polling	8	D	D	D	c	D	D
54192	Photographic services	47	25 821	7 994	1 599	228	17.3	41.9
541921	Photographic studios, portrait	25	D	D	D	c	D	D
541922	Commercial photography	22	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ARNOLD, MO							
54	**Professional, scientific, & technical services**	**18**	**5 108**	**2 052**	**422**	**56**	**60.6**	**8.1**
541	Professional, scientific, & technical services	18	5 108	2 052	422	56	60.6	8.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 315	372	97	16	84.6	15.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 315	372	97	16	84.6	15.4
5413	Architectural, engineering, & related services	4	2 904	1 413	276	27	53.4	7.3
	AURORA, MO							
54	**Professional, scientific, & technical services**	**9**	**1 344**	**451**	**87**	**22**	**83.3**	**–**
541	Professional, scientific, & technical services	9	1 344	451	87	22	83.3	–
	AVA, MO							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
	BALLWIN, MO							
54	**Professional, scientific, & technical services**	**87**	**67 197**	**28 347**	**6 259**	**637**	**14.0**	**2.9**
541	Professional, scientific, & technical services	87	67 197	28 347	6 259	637	14.0	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	D	D	D	e	D	D
54133	Engineering services	9	D	D	D	e	D	D
541330	Engineering services	9	D	D	D	e	D	D
5415	Computer systems design & related services	28	7 733	3 631	698	57	58.3	.7
54151	Computer systems design & related services	28	7 733	3 631	698	57	58.3	.7
	BELLEFONTAINE NEIGHBORS, MO							
54	**Professional, scientific, & technical services**	**11**	**1 813**	**596**	**89**	**18**	**68.0**	**7.5**
541	Professional, scientific, & technical services	11	1 813	596	89	18	68.0	7.5
	BELTON, MO							
54	**Professional, scientific, & technical services**	**23**	**5 462**	**1 187**	**243**	**56**	**40.1**	**7.5**
541	Professional, scientific, & technical services	23	5 462	1 187	243	56	40.1	7.5
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	BERKELEY, MO							
54	**Professional, scientific, & technical services**	**9**	**13 774**	**3 993**	**942**	**127**	**6.2**	**1.1**
541	Professional, scientific, & technical services	9	13 774	3 993	942	127	6.2	1.1
5418	Advertising & related services	2	D	D	D	b	D	D
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D
	BETHANY, MO							
54	**Professional, scientific, & technical services**	**8**	**777**	**216**	**59**	**25**	**69.5**	**15.1**
	BLACK JACK, MO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BLUE SPRINGS, MO							
54	**Professional, scientific, & technical services**	**94**	**21 736**	**9 243**	**1 929**	**344**	**50.6**	**2.9**
541	Professional, scientific, & technical services	94	21 736	9 243	1 929	344	50.6	2.9
5411	Legal services	17	5 296	2 226	434	68	27.2	–
54111	Offices of lawyers	17	5 296	2 226	434	68	27.2	–
541110	Offices of lawyers	17	5 296	2 226	434	68	27.2	–
5411101	Offices of lawyers (except legal aid societies)	17	5 296	2 226	434	68	27.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 181	2 016	443	96	66.7	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 181	2 016	443	96	66.7	7.7
5413	Architectural, engineering, & related services	17	5 394	2 305	494	74	70.9	–
5416	Management, scientific, & technical consulting services	14	3 205	1 474	321	61	32.9	3.9
54161	Management consulting services	10	2 986	1 409	312	55	32.5	1.3
	BOLIVAR, MO							
54	**Professional, scientific, & technical services**	**20**	**3 690**	**1 389**	**312**	**72**	**82.7**	**.8**
541	Professional, scientific, & technical services	20	3 690	1 389	312	72	82.7	.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BONNE TERRE, MO							
54	**Professional, scientific, & technical services**	**3**	**587**	**128**	**24**	**7**	**57.6**	**42.4**
	BOONVILLE, MO							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	BOWLING GREEN, MO							
54	**Professional, scientific, & technical services**	**9**	**4 954**	**1 943**	**450**	**75**	**15.1**	**–**
541	Professional, scientific, & technical services	9	4 954	1 943	450	75	15.1	–
	BRANSON, MO							
54	**Professional, scientific, & technical services**	**53**	**9 571**	**3 069**	**626**	**136**	**52.8**	**7.2**
541	Professional, scientific, & technical services	53	9 571	3 069	626	136	52.8	7.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
	BRECKENRIDGE HILLS, MO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BRENTWOOD, MO							
54	**Professional, scientific, & technical services**	**104**	**109 513**	**36 584**	**8 783**	**1 283**	**13.9**	**6.9**
541	Professional, scientific, & technical services	104	109 513	36 584	8 783	1 283	13.9	6.9
5411	Legal services	31	15 779	7 686	2 428	149	21.2	14.1
54111	Offices of lawyers	30	D	D	D	c	D	D
541110	Offices of lawyers	30	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	5 833	3 688	707	101	27.8	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	5 833	3 688	707	101	27.8	1.5
541211	Offices of certified public accountants	9	5 065	3 305	622	74	21.4	–
5413	Architectural, engineering, & related services	11	6 148	3 368	570	75	24.1	1.7
5415	Computer systems design & related services	12	21 361	11 735	2 778	298	7.7	6.1
54151	Computer systems design & related services	12	21 361	11 735	2 778	298	7.7	6.1
541511	Custom computer programming services	7	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	14	10 677	4 310	1 038	140	6.8	23.1
54161	Management consulting services	11	8 961	3 548	879	112	6.9	27.5
5418	Advertising & related services	12	47 539	5 009	1 115	496	11.7	–
54185	Display advertising	1	D	D	D	e	D	D
541850	Display advertising	1	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
	BRIDGETON, MO							
54	**Professional, scientific, & technical services**	**54**	**111 577**	**48 168**	**12 228**	**1 257**	**8.4**	**.3**
541	Professional, scientific, & technical services	54	111 577	48 168	12 228	1 257	8.4	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 801	1 100	269	54	64.2	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 801	1 100	269	54	64.2	2.7
5413	Architectural, engineering, & related services	8	17 469	7 636	1 617	151	25.9	–
54133	Engineering services	4	16 195	7 126	1 498	128	24.5	–
541330	Engineering services	4	16 195	7 126	1 498	128	24.5	–
5415	Computer systems design & related services	8	D	D	D	b	D	D
54151	Computer systems design & related services	8	D	D	D	b	D	D
541511	Custom computer programming services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	7 366	1 897	414	154	5.1	1.5
54161	Management consulting services	7	3 941	1 415	323	147	2.3	2.7
54169	Other scientific & technical consulting services	2	D	D	D	a	D	D
541690	Other scientific & technical consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	6	D	D	D	f	D	D
54186	Direct mail advertising	1	D	D	D	f	D	D
541860	Direct mail advertising	1	D	D	D	f	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BROOKFIELD, MO							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	BUCKNER, MO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BUFFALO, MO							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BUTLER, MO							
54	**Professional, scientific, & technical services**	**12**	**2 017**	**686**	**164**	**48**	**41.3**	**12.9**
541	Professional, scientific, & technical services	12	2 017	686	164	48	41.3	12.9
	CALIFORNIA, MO							
54	**Professional, scientific, & technical services**	**9**	**1 110**	**233**	**74**	**19**	**15.0**	**16.3**
541	Professional, scientific, & technical services	9	1 110	233	74	19	15.0	16.3
	CAMDENTON, MO							
54	**Professional, scientific, & technical services**	**13**	**1 896**	**684**	**150**	**43**	**80.3**	**9.2**
541	Professional, scientific, & technical services	13	1 896	684	150	43	80.3	9.2
	CAMERON, MO *							
54	**Professional, scientific, & technical services**	**10**	**1 233**	**480**	**116**	**41**	**79.6**	**–**
541	Professional, scientific, & technical services	10	1 233	480	116	41	79.6	–
	CAMERON, MO (CLINTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	CAMERON, MO (DEKALB COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	CANTON, MO							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	CAPE GIRARDEAU, MO *							
54	**Professional, scientific, & technical services**	**91**	**41 270**	**14 580**	**3 252**	**639**	**37.3**	**17.6**
541	Professional, scientific, & technical services	91	41 270	14 580	3 252	639	37.3	17.6
5411	Legal services	22	12 419	3 825	778	136	33.6	2.4
54111	Offices of lawyers	20	D	D	D	c	D	D
541110	Offices of lawyers	20	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	18 579	7 477	1 777	329	19.2	36.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	18 579	7 477	1 777	329	19.2	36.5
541211	Offices of certified public accountants	14	D	D	D	c	D	D
541213	Tax return preparation services	3	D	D	D	b	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	3 511	1 208	276	75	75.0	1.9
5418	Advertising & related services	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CAPE GIRARDEAU, MO (CAPE GIRARDEAU COUNTY PART) *							
54	**Professional, scientific, & technical services**	**91**	**41 270**	**14 580**	**3 252**	**639**	**37.3**	**17.6**
541	Professional, scientific, & technical services	91	41 270	14 580	3 252	639	37.3	17.6
5411	Legal services	22	12 419	3 825	778	136	33.6	2.4
54111	Offices of lawyers	20	D	D	D	c	D	D
541110	Offices of lawyers	20	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	18 579	7 477	1 777	329	19.2	36.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	18 579	7 477	1 777	329	19.2	36.5
541211	Offices of certified public accountants	14	D	D	D	c	D	D
541213	Tax return preparation services	3	D	D	D	b	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	3 511	1 208	276	75	75.0	1.9
5418	Advertising & related services	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	CARL JUNCTION, MO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	CARROLLTON, MO							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	CARTHAGE, MO							
54	**Professional, scientific, & technical services**	**18**	**3 784**	**1 547**	**356**	**71**	**51.9**	**4.1**
541	Professional, scientific, & technical services	18	3 784	1 547	356	71	51.9	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 094	603	131	33	17.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 094	603	131	33	17.3	–
	CARUTHERSVILLE, MO							
54	**Professional, scientific, & technical services**	**9**	**1 302**	**326**	**70**	**15**	**91.6**	**8.4**
541	Professional, scientific, & technical services	9	1 302	326	70	15	91.6	8.4
	CASSVILLE, MO							
54	**Professional, scientific, & technical services**	**11**	**1 303**	**538**	**119**	**38**	**10.7**	**2.9**
541	Professional, scientific, & technical services	11	1 303	538	119	38	10.7	2.9
	CENTRALIA, MO *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
	CENTRALIA, MO (BOONE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
	CHAFFEE, MO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CHARLESTON, MO							
54	**Professional, scientific, & technical services**	**6**	**1 197**	**199**	**52**	**18**	**80.5**	**1.8**
541	Professional, scientific, & technical services	6	1 197	199	52	18	80.5	1.8

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHESTERFIELD, MO							
54	**Professional, scientific, & technical services**	**252**	**252 101**	**116 165**	**30 207**	**2 513**	**12.6**	**9.4**
541	Professional, scientific, & technical services	252	252 101	116 165	30 207	2 513	12.6	9.4
5411	Legal services	24	11 680	4 339	822	102	13.8	.3
54111	Offices of lawyers	24	11 680	4 339	822	102	13.8	.3
541110	Offices of lawyers	24	11 680	4 339	822	102	13.8	.3
5411101	Offices of lawyers (except legal aid societies)	24	11 680	4 339	822	102	13.8	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	18 052	9 731	2 706	276	24.5	13.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	18 052	9 731	2 706	276	24.5	13.2
541211	Offices of certified public accountants	21	8 360	3 917	875	132	44.5	3.5
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	43	69 461	32 062	7 689	713	15.9	25.4
54131	Architectural services	11	5 184	2 116	407	43	46.4	4.9
541310	Architectural services	11	5 184	2 116	407	43	46.4	4.9
54133	Engineering services	27	57 154	26 455	6 506	607	14.8	30.4
541330	Engineering services	27	57 154	26 455	6 506	607	14.8	30.4
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
5414	Specialized design services	10	1 393	402	102	15	73.7	3.0
5415	Computer systems design & related services	47	75 564	43 055	12 924	758	4.4	2.8
54151	Computer systems design & related services	47	75 564	43 055	12 924	758	4.4	2.8
541511	Custom computer programming services	18	30 627	22 030	4 856	391	1.2	4.6
541512	Computer systems design services	24	43 871	20 428	7 954	359	6.0	.7
5415121	Computer systems integrators	5	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	19	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	65	43 762	22 095	5 134	521	18.3	.8
54161	Management consulting services	57	41 664	21 222	4 980	508	17.7	.6
541612	Human resources & executive search consulting services	18	27 963	15 933	3 784	394	10.2	.3
5416123	Human resources & personnel management consulting	9	D	D	D	e	D	D
541613	Marketing consulting services	15	D	D	D	b	D	D
5418	Advertising & related services	21	30 143	3 638	629	86	5.3	2.3
54186	Direct mail advertising	2	D	D	D	b	D	D
541860	Direct mail advertising	2	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	CHILLICOTHE, MO							
54	**Professional, scientific, & technical services**	**19**	**7 932**	**2 547**	**560**	**119**	**58.9**	**6.5**
541	Professional, scientific, & technical services	19	7 932	2 547	560	119	58.9	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	CLARKSON VALLEY, MO							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	CLAYTON, MO							
54	**Professional, scientific, & technical services**	**578**	**517 739**	**227 615**	**52 777**	**4 959**	**18.8**	**7.1**
541	Professional, scientific, & technical services	578	517 739	227 615	52 777	4 959	18.8	7.1
5411	Legal services	328	217 856	99 379	20 710	2 093	19.8	5.1
54111	Offices of lawyers	316	203 777	93 221	19 381	1 847	20.7	3.9
541110	Offices of lawyers	316	203 777	93 221	19 381	1 847	20.7	3.9
5411101	Offices of lawyers (except legal aid societies)	316	203 777	93 221	19 381	1 847	20.7	3.9
54119	Other legal services	12	14 079	6 158	1 329	246	5.7	23.1
541191	Title abstract & settlement offices	9	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	50	49 311	22 736	5 445	700	13.8	15.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	50	49 311	22 736	5 445	700	13.8	15.3
541211	Offices of certified public accountants	33	35 689	16 226	4 026	439	17.4	2.1
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	47	45 193	20 073	4 547	489	21.1	4.4
54131	Architectural services	27	27 453	11 258	2 456	240	12.9	3.8
541310	Architectural services	27	27 453	11 258	2 456	240	12.9	3.8
54133	Engineering services	16	D	D	D	b	D	D
541330	Engineering services	16	D	D	D	b	D	D
54135	Building inspection services	2	D	D	D	c	D	D
541350	Building inspection services	2	D	D	D	c	D	D
5414	Specialized design services	21	6 580	1 874	417	70	48.4	13.4
54141	Interior design services	9	3 137	637	128	27	49.5	–
541410	Interior design services	9	3 137	637	128	27	49.5	–
54143	Graphic design services	12	3 443	1 237	289	43	47.4	25.6
541430	Graphic design services	12	3 443	1 237	289	43	47.4	25.6
5414301	Graphic design services (except commercial art & medical artists)	9	3 075	1 141	265	38	41.1	28.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLAYTON, MO—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	26	37 262	21 118	4 259	337	9.6	21.2
54151	Computer systems design & related services	26	37 262	21 118	4 259	337	9.6	21.2
541511	Custom computer programming services	15	20 842	13 283	2 737	229	7.8	2.2
541512	Computer systems design services	10	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	56	98 340	41 078	12 980	778	10.4	3.1
54161	Management consulting services	49	95 280	39 386	12 548	753	8.5	3.2
541611	Administrative management & general management consulting service	21	50 196	22 429	7 237	326	6.9	6.0
541612	Human resources & executive search consulting services	15	24 043	12 529	4 278	253	9.2	–
5416122	Executive placement services	4	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	11	D	D	D	c	D	D
541613	Marketing consulting services	11	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
54169	Other scientific & technical consulting services	6	D	D	D	b	D	D
541690	Other scientific & technical consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	35	55 528	18 683	3 853	413	36.3	.2
54181	Advertising agencies	15	36 068	13 584	2 770	276	29.2	.3
541810	Advertising agencies	15	36 068	13 584	2 770	276	29.2	.3
54182	Public relations agencies	14	5 585	2 238	484	61	44.7	–
541820	Public relations agencies	14	5 585	2 238	484	61	44.7	–
54189	Other services related to advertising	3	9 011	1 527	302	31	D	–
541890	Other services related to advertising	3	9 011	1 527	302	31	D	–
5419	Other professional, scientific, & technical services	10	6 315	2 029	453	67	13.1	53.0
	CLINTON, MO							
54	**Professional, scientific, & technical services**	**21**	**4 287**	**1 057**	**231**	**72**	**49.8**	**2.8**
541	Professional, scientific, & technical services	21	4 287	1 057	231	72	49.8	2.8
	COLUMBIA, MO							
54	**Professional, scientific, & technical services**	**232**	**88 754**	**29 916**	**6 944**	**1 242**	**39.0**	**8.2**
541	Professional, scientific, & technical services	232	88 754	29 916	6 944	1 242	39.0	8.2
5411	Legal services	71	D	D	D	e	D	D
54111	Offices of lawyers	70	D	D	D	e	D	D
541110	Offices of lawyers	70	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	70	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	16 465	7 120	1 791	392	28.2	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	16 465	7 120	1 791	392	28.2	7.8
541211	Offices of certified public accountants	22	9 261	3 963	991	161	20.0	5.3
541213	Tax return preparation services	2	D	D	D	c	D	D
541219	Other accounting services	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services	42	16 846	7 298	1 556	231	65.5	5.9
54131	Architectural services	15	D	D	D	b	D	D
541310	Architectural services	15	D	D	D	b	D	D
54133	Engineering services	18	D	D	D	c	D	D
541330	Engineering services	18	D	D	D	c	D	D
5414	Specialized design services	14	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	22	17 335	3 519	810	109	27.7	.7
54151	Computer systems design & related services	22	17 335	3 519	810	109	27.7	.7
541512	Computer systems design services	11	D	D	D	b	D	D
5418	Advertising & related services	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	COTTLEVILLE, MO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	CRESTWOOD, MO							
54	**Professional, scientific, & technical services**	**55**	**18 575**	**7 077**	**1 378**	**172**	**68.9**	**8.0**
541	Professional, scientific, & technical services	55	18 575	7 077	1 378	172	68.9	8.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 085	1 443	387	49	62.0	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 085	1 443	387	49	62.0	4.1
5413	Architectural, engineering, & related services	8	3 032	1 342	284	31	91.4	8.6
5415	Computer systems design & related services	9	8 614	2 802	430	49	86.1	1.5
54151	Computer systems design & related services	9	8 614	2 802	430	49	86.1	1.5
541512	Computer systems design services	5	6 994	1 913	220	24	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CREVE COEUR, MO							
54	**Professional, scientific, & technical services**	**276**	**501 752**	**228 644**	**55 457**	**5 577**	**10.5**	**8.8**
541	Professional, scientific, & technical services	276	501 752	228 644	55 457	5 577	10.5	8.8
5411	Legal services	41	18 405	8 537	1 503	183	31.6	4.4
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	69 306	29 755	7 022	727	8.1	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	69 306	29 755	7 022	727	8.1	1.1
541211	Offices of certified public accountants	29	D	D	D	c	D	D
541214	Payroll services	2	D	D	D	e	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	61 736	34 722	7 355	687	14.3	10.0
54131	Architectural services	10	D	D	D	e	D	D
541310	Architectural services	10	D	D	D	e	D	D
54133	Engineering services	16	31 598	18 023	3 271	327	23.6	19.4
541330	Engineering services	16	31 598	18 023	3 271	327	23.6	19.4
5414	Specialized design services	11	D	D	D	b	D	D
54142	Industrial design services	1	D	D	D	b	D	D
541420	Industrial design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	52	226 351	97 270	26 479	2 179	2.3	3.5
54151	Computer systems design & related services	52	226 351	97 270	26 479	2 179	2.3	3.5
541511	Custom computer programming services	27	D	D	D	g	D	D
541512	Computer systems design services	21	118 762	30 890	10 454	884	1.1	5.2
5415121	Computer systems integrators	10	33 311	8 356	2 131	171	2.3	16.6
5415122	Computer systems consultants (except systems integrators)	11	85 451	22 534	8 323	713	.7	.7
541519	Other computer related services	4	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	70	86 708	46 922	10 730	1 337	22.9	30.2
54161	Management consulting services	63	73 618	39 284	8 748	1 225	16.7	35.5
541611	Administrative management & general management consulting service	23	36 562	17 618	3 732	559	4.1	67.6
541612	Human resources & executive search consulting services	33	29 576	19 253	4 520	601	29.8	4.9
5416122	Executive placement services	20	18 910	12 904	3 119	397	30.4	2.9
5416123	Human resources & personnel management consulting	12	D	D	D	c	D	D
54169	Other scientific & technical consulting services	7	13 090	7 638	1 982	112	57.9	.6
541690	Other scientific & technical consulting services	7	13 090	7 638	1 982	112	57.9	.6
5418	Advertising & related services	21	19 413	5 347	1 228	141	10.3	11.3
54181	Advertising agencies	9	9 427	3 790	861	91	–	4.8
541810	Advertising agencies	9	9 427	3 790	861	91	–	4.8
54189	Other services related to advertising	5	6 580	387	63	15	12.6	–
541890	Other services related to advertising	5	6 580	387	63	15	12.6	–
5419	Other professional, scientific, & technical services	8	D	D	D	c	D	D
	CRYSTAL CITY, MO							
54	**Professional, scientific, & technical services**	**10**	**1 100**	**274**	**75**	**16**	**59.7**	**28.9**
541	Professional, scientific, & technical services	10	1 100	274	75	16	59.7	28.9
	CUBA, MO							
54	**Professional, scientific, & technical services**	**5**	**927**	**230**	**44**	**12**	**54.4**	**–**
541	Professional, scientific, & technical services	5	927	230	44	12	54.4	–
	DELLWOOD, MO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	DESLOGE, MO							
54	**Professional, scientific, & technical services**	**6**	**1 041**	**473**	**109**	**32**	**49.0**	**–**
541	Professional, scientific, & technical services	6	1 041	473	109	32	49.0	–
	DE SOTO, MO							
54	**Professional, scientific, & technical services**	**5**	**420**	**142**	**34**	**12**	**73.3**	**17.4**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DES PERES, MO							
54	**Professional, scientific, & technical services**	**75**	**300 194**	**61 393**	**14 274**	**1 058**	**3.2**	**1.0**
541	Professional, scientific, & technical services	75	300 194	61 393	14 274	1 058	3.2	1.0
5411	Legal services	15	5 208	2 207	433	41	66.6	–
54111	Offices of lawyers	15	5 208	2 207	433	41	66.6	–
541110	Offices of lawyers	15	5 208	2 207	433	41	66.6	–
5411101	Offices of lawyers (except legal aid societies)	15	5 208	2 207	433	41	66.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	10 190	3 184	806	94	10.0	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	10 190	3 184	806	94	10.0	3.1
541211	Offices of certified public accountants	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
54133	Engineering services	6	D	D	D	b	D	D
541330	Engineering services	6	D	D	D	b	D	D
5415	Computer systems design & related services	17	D	D	D	f	D	D
54151	Computer systems design & related services	17	D	D	D	f	D	D
541511	Custom computer programming services	7	D	D	D	f	D	D
541512	Computer systems design services	5	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	c	D	D
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	5 585	2 349	543	78	26.2	–
54161	Management consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	6	3 544	1 165	237	36	4.7	.3
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	DEXTER, MO							
54	**Professional, scientific, & technical services**	**19**	**4 214**	**1 663**	**284**	**76**	**42.5**	**15.2**
541	Professional, scientific, & technical services	19	4 214	1 663	284	76	42.5	15.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	EAST PRAIRIE, MO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	ELDON, MO							
54	**Professional, scientific, & technical services**	**13**	**2 269**	**986**	**208**	**53**	**96.4**	**3.6**
541	Professional, scientific, & technical services	13	2 269	986	208	53	96.4	3.6
	EL DORADO SPRINGS, MO							
54	**Professional, scientific, & technical services**	**3**	**775**	**176**	**69**	**30**	**100.0**	**–**
	ELLISVILLE, MO							
54	**Professional, scientific, & technical services**	**34**	**15 586**	**5 402**	**1 239**	**181**	**70.7**	**3.8**
541	Professional, scientific, & technical services	34	15 586	5 402	1 239	181	70.7	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 183	474	121	30	97.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 183	474	121	30	97.2	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	8	3 771	1 577	370	37	28.9	3.3
54161	Management consulting services	8	3 771	1 577	370	37	28.9	3.3
5418	Advertising & related services	2	D	D	D	b	D	D
	EUREKA, MO							
54	**Professional, scientific, & technical services**	**16**	**35 501**	**3 136**	**1 095**	**53**	**8.3**	**1.4**
541	Professional, scientific, & technical services	16	35 501	3 136	1 095	53	8.3	1.4
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
54133	Engineering services	2	D	D	D	b	D	D
541330	Engineering services	2	D	D	D	b	D	D
	EXCELSIOR SPRINGS, MO *							
54	**Professional, scientific, & technical services**	**13**	**3 152**	**1 507**	**157**	**32**	**79.5**	**7.6**
541	Professional, scientific, & technical services	13	3 152	1 507	157	32	79.5	7.6
	EXCELSIOR SPRINGS, MO (CLAY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**13**	**3 152**	**1 507**	**157**	**32**	**79.5**	**7.6**
541	Professional, scientific, & technical services	13	3 152	1 507	157	32	79.5	7.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FARMINGTON, MO							
54	**Professional, scientific, & technical services**	**37**	**8 479**	**3 115**	**799**	**173**	**33.0**	**1.9**
541	Professional, scientific, & technical services	37	8 479	3 115	799	173	33.0	1.9
5411	Legal services	21	4 204	1 403	315	66	26.2	3.8
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 938	1 325	392	82	20.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 938	1 325	392	82	20.3	–
	FAYETTE, MO							
54	**Professional, scientific, & technical services**	**5**	**934**	**316**	**71**	**15**	**21.9**	**–**
541	Professional, scientific, & technical services	5	934	316	71	15	21.9	–
	FENTON, MO							
54	**Professional, scientific, & technical services**	**40**	**66 939**	**25 118**	**5 786**	**814**	**9.6**	**–**
541	Professional, scientific, & technical services	40	66 939	25 118	5 786	814	9.6	–
5413	Architectural, engineering, & related services	12	11 579	4 527	1 078	110	3.9	–
54135	Building inspection services	1	D	D	D	a	D	D
541350	Building inspection services	1	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5414	Specialized design services	4	6 148	1 328	292	57	43.4	–
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	2	D	D	D	b	D	D
5415	Computer systems design & related services	5	13 737	3 241	942	67	5.1	–
54151	Computer systems design & related services	5	13 737	3 241	942	67	5.1	–
541512	Computer systems design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	8 942	3 226	598	60	10.0	–
54161	Management consulting services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	e	D	D
54191	Marketing research & public opinion polling	3	D	D	D	e	D	D
541910	Marketing research & public opinion polling	3	D	D	D	e	D	D
	FERGUSON, MO							
54	**Professional, scientific, & technical services**	**20**	**4 093**	**1 057**	**242**	**47**	**42.4**	**7.6**
541	Professional, scientific, & technical services	20	4 093	1 057	242	47	42.4	7.6
	FESTUS, MO							
54	**Professional, scientific, & technical services**	**14**	**4 189**	**1 355**	**288**	**78**	**26.5**	**3.4**
541	Professional, scientific, & technical services	14	4 189	1 355	288	78	26.5	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
541219	Other accounting services	3	D	D	D	b	D	D
	FLORISSANT, MO							
54	**Professional, scientific, & technical services**	**61**	**24 243**	**10 187**	**2 613**	**579**	**27.2**	**46.6**
541	Professional, scientific, & technical services	61	24 243	10 187	2 613	579	27.2	46.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 693	2 355	734	318	42.0	13.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 693	2 355	734	318	42.0	13.6
541213	Tax return preparation services	6	2 364	1 038	409	264	24.5	.9
5413	Architectural, engineering, & related services	9	10 623	4 941	1 185	122	17.3	66.2
54133	Engineering services	5	D	D	D	b	D	D
541330	Engineering services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	2 886	1 081	296	81	6.1	67.2
	FREDERICKTOWN, MO							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	FRONTENAC, MO							
54	**Professional, scientific, & technical services**	**25**	**10 179**	**5 007**	**1 114**	**103**	**26.7**	**5.2**
541	Professional, scientific, & technical services	25	10 179	5 007	1 114	103	26.7	5.2
5415	Computer systems design & related services	6	3 790	2 434	600	55	.9	4.6
54151	Computer systems design & related services	6	3 790	2 434	600	55	.9	4.6
5416	Management, scientific, & technical consulting services	9	3 006	1 105	225	20	64.8	11.9
54161	Management consulting services	8	D	D	D	a	D	D
5418	Advertising & related services	3	1 299	604	133	14	–	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FULTON, MO							
54	**Professional, scientific, & technical services**	**14**	**4 834**	**1 563**	**303**	**67**	**62.3**	**6.8**
541	Professional, scientific, & technical services	14	4 834	1 563	303	67	62.3	6.8
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	GLADSTONE, MO							
54	**Professional, scientific, & technical services**	**71**	**25 848**	**12 972**	**2 605**	**305**	**42.3**	**4.4**
541	Professional, scientific, & technical services	71	25 848	12 972	2 605	305	42.3	4.4
5411	Legal services	20	8 644	3 684	664	96	51.1	–
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 976	844	166	48	96.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 976	844	166	48	96.7	–
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	D	D	D	b	D	D
54161	Management consulting services	16	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	a	D	D
	GLENDALE, MO							
54	**Professional, scientific, & technical services**	**12**	**1 409**	**663**	**97**	**19**	**81.2**	**16.3**
541	Professional, scientific, & technical services	12	1 409	663	97	19	81.2	16.3
	GRAIN VALLEY, MO							
54	**Professional, scientific, & technical services**	**6**	**1 861**	**829**	**168**	**17**	**26.4**	**16.3**
541	Professional, scientific, & technical services	6	1 861	829	168	17	26.4	16.3
	GRANDVIEW, MO							
54	**Professional, scientific, & technical services**	**34**	**30 018**	**10 076**	**1 889**	**300**	**40.6**	**3.0**
541	Professional, scientific, & technical services	34	30 018	10 076	1 889	300	40.6	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 009	502	112	26	92.3	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 009	502	112	26	92.3	7.7
5413	Architectural, engineering, & related services	5	20 207	6 370	1 313	123	43.6	–
54131	Architectural services	1	D	D	D	b	D	D
541310	Architectural services	1	D	D	D	b	D	D
54133	Engineering services	2	D	D	D	b	D	D
541330	Engineering services	2	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	HANNIBAL, MO *							
54	**Professional, scientific, & technical services**	**35**	**13 825**	**5 177**	**1 053**	**201**	**29.1**	**.5**
541	Professional, scientific, & technical services	35	13 825	5 177	1 053	201	29.1	.5
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	a	D	D
	HANNIBAL, MO (MARION COUNTY PART) *							
54	**Professional, scientific, & technical services**	**35**	**13 825**	**5 177**	**1 053**	**201**	**29.1**	**.5**
541	Professional, scientific, & technical services	35	13 825	5 177	1 053	201	29.1	.5
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HARRISONVILLE, MO							
54	**Professional, scientific, & technical services**	**25**	**6 674**	**2 383**	**521**	**95**	**31.5**	**.4**
541	Professional, scientific, & technical services	25	6 674	2 383	521	95	31.5	.4
5411	Legal services	12	3 772	1 011	181	46	23.9	–
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 592	611	156	27	49.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 592	611	156	27	49.4	–
	HAYTI, MO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HAZELWOOD, MO							
54	**Professional, scientific, & technical services**	**41**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	41	D	D	D	g	D	D
5413	Architectural, engineering, & related services	5	3 341	1 445	310	43	4.6	–
5415	Computer systems design & related services	8	D	D	D	g	D	D
54151	Computer systems design & related services	8	D	D	D	g	D	D
541512	Computer systems design services	4	D	D	D	a	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	a	D	D
541513	Computer facilities management services	1	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	8	2 983	1 245	163	21	44.9	28.2
54161	Management consulting services	6	D	D	D	a	D	D
5418	Advertising & related services	5	1 512	263	68	9	100.0	–
	HERMANN, MO							
54	**Professional, scientific, & technical services**	**17**	**4 515**	**831**	**175**	**50**	**83.5**	**2.6**
541	Professional, scientific, & technical services	17	4 515	831	175	50	83.5	2.6
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	HIGGINSVILLE, MO							
54	**Professional, scientific, & technical services**	**7**	**1 095**	**487**	**120**	**27**	**47.3**	**9.3**
541	Professional, scientific, & technical services	7	1 095	487	120	27	47.3	9.3
	HOLDEN, MO							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	HOLLISTER, MO							
54	**Professional, scientific, & technical services**	**6**	**1 189**	**480**	**96**	**43**	**34.9**	**–**
541	Professional, scientific, & technical services	6	1 189	480	96	43	34.9	–
	HOLTS SUMMIT, MO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	INDEPENDENCE, MO *							
54	**Professional, scientific, & technical services**	**183**	**73 109**	**29 224**	**6 532**	**1 079**	**43.1**	**8.0**
541	Professional, scientific, & technical services	183	73 109	29 224	6 532	1 079	43.1	8.0
5411	Legal services	63	23 364	10 087	1 784	292	35.0	8.9
54111	Offices of lawyers	58	20 979	8 827	1 517	233	37.8	9.9
541110	Offices of lawyers	58	20 979	8 827	1 517	233	37.8	9.9
5411101	Offices of lawyers (except legal aid societies)	58	20 979	8 827	1 517	233	37.8	9.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	7 773	3 486	968	331	33.5	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	7 773	3 486	968	331	33.5	9.6
541211	Offices of certified public accountants	14	3 878	2 122	482	80	29.1	9.2
541213	Tax return preparation services	9	2 340	862	355	217	10.4	3.0
541219	Other accounting services	15	1 555	502	131	34	79.4	20.6
5413	Architectural, engineering, & related services	26	8 109	4 271	920	120	93.5	.3
5415	Computer systems design & related services	10	9 039	4 084	839	91	50.0	–
54151	Computer systems design & related services	10	9 039	4 084	839	91	50.0	–
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	15 279	5 268	1 583	108	17.6	16.9
54161	Management consulting services	12	14 852	5 068	1 539	100	15.3	17.3
541612	Human resources & executive search consulting services	2	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	1	D	D	D	b	D	D
5418	Advertising & related services	13	6 635	1 067	225	61	79.5	5.0
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	INDEPENDENCE, MO (CLAY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	INDEPENDENCE, MO (JACKSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**182**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	182	D	D	D	g	D	D
5411	Legal services	63	23 364	10 087	1 784	292	35.0	8.9
54111	Offices of lawyers	58	20 979	8 827	1 517	233	37.8	9.9
541110	Offices of lawyers	58	20 979	8 827	1 517	233	37.8	9.9
5411101	Offices of lawyers (except legal aid societies)	58	20 979	8 827	1 517	233	37.8	9.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	7 773	3 486	968	331	33.5	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	7 773	3 486	968	331	33.5	9.6
541211	Offices of certified public accountants	14	3 878	2 122	482	80	29.1	9.2
541213	Tax return preparation services	9	2 340	862	355	217	10.4	3.0
541219	Other accounting services	15	1 555	502	131	34	79.4	20.6
5413	Architectural, engineering, & related services	26	8 109	4 271	920	120	93.5	.3
5415	Computer systems design & related services	10	9 039	4 084	839	91	50.0	–
54151	Computer systems design & related services	10	9 039	4 084	839	91	50.0	–
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	D	D	D	c	D	D
54161	Management consulting services	11	D	D	D	c	D	D
541612	Human resources & executive search consulting services	2	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	1	D	D	D	b	D	D
5418	Advertising & related services	13	6 635	1 067	225	61	79.5	5.0
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	JACKSON, MO							
54	**Professional, scientific, & technical services**	**22**	**6 822**	**1 663**	**403**	**84**	**62.9**	**.1**
541	Professional, scientific, & technical services	22	6 822	1 663	403	84	62.9	.1
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	JEFFERSON CITY, MO *							
54	**Professional, scientific, & technical services**	**157**	**73 133**	**29 457**	**5 843**	**881**	**35.3**	**10.9**
541	Professional, scientific, & technical services	157	73 133	29 457	5 843	881	35.3	10.9
5411	Legal services	54	D	D	D	e	D	D
54111	Offices of lawyers	50	D	D	D	c	D	D
541110	Offices of lawyers	50	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	50	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	D	D	D	c	D	D
541211	Offices of certified public accountants	20	8 213	3 355	804	134	28.0	4.9
541219	Other accounting services	9	D	D	D	c	D	D
5413	Architectural, engineering, & related services	14	7 090	3 652	810	130	52.9	14.5
5415	Computer systems design & related services	9	D	D	D	b	D	D
54151	Computer systems design & related services	9	D	D	D	b	D	D
541512	Computer systems design services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	3 522	1 868	435	46	64.8	28.2
5418	Advertising & related services	23	D	D	D	c	D	D
54182	Public relations agencies	12	4 834	847	198	33	89.7	–
541820	Public relations agencies	12	4 834	847	198	33	89.7	–
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JEFFERSON CITY, MO (COLE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**157**	**73 133**	**29 457**	**5 843**	**881**	**35.3**	**10.9**
541	Professional, scientific, & technical services	157	73 133	29 457	5 843	881	35.3	10.9
5411	Legal services	54	D	D	D	e	D	D
54111	Offices of lawyers	50	D	D	D	c	D	D
541110	Offices of lawyers	50	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	50	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	D	D	D	c	D	D
541211	Offices of certified public accountants	20	8 213	3 355	804	134	28.0	4.9
541219	Other accounting services	9	D	D	D	c	D	D
5413	Architectural, engineering, & related services	14	7 090	3 652	810	130	52.9	14.5
5415	Computer systems design & related services	9	D	D	D	b	D	D
54151	Computer systems design & related services	9	D	D	D	b	D	D
541512	Computer systems design services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	3 522	1 868	435	46	64.8	28.2
5418	Advertising & related services	23	D	D	D	c	D	D
54182	Public relations agencies	12	4 834	847	198	33	89.7	–
541820	Public relations agencies	12	4 834	847	198	33	89.7	–
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
	JENNINGS, MO							
54	**Professional, scientific, & technical services**	**5**	**133**	**58**	**22**	**8**	**66.2**	**15.8**
	JOPLIN, MO *							
54	**Professional, scientific, & technical services**	**109**	**45 440**	**19 570**	**4 464**	**750**	**32.1**	**4.0**
541	Professional, scientific, & technical services	109	45 440	19 570	4 464	750	32.1	4.0
5411	Legal services	44	15 997	6 733	1 333	215	38.1	–
54111	Offices of lawyers	41	D	D	D	c	D	D
541110	Offices of lawyers	41	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	41	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	9 329	3 440	968	240	27.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	9 329	3 440	968	240	27.2	–
541211	Offices of certified public accountants	9	6 899	2 698	715	113	23.0	–
541213	Tax return preparation services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	12 012	6 889	1 536	191	30.6	–
54133	Engineering services	11	10 360	6 121	1 394	167	29.4	–
541330	Engineering services	11	10 360	6 121	1 394	167	29.4	–
5418	Advertising & related services	12	D	D	D	b	D	D
	JOPLIN, MO (JASPER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**104**	**44 833**	**19 344**	**4 408**	**736**	**31.2**	**4.0**
541	Professional, scientific, & technical services	104	44 833	19 344	4 408	736	31.2	4.0
5411	Legal services	42	D	D	D	c	D	D
54111	Offices of lawyers	39	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	c	D	D
541211	Offices of certified public accountants	9	6 899	2 698	715	113	23.0	–
541213	Tax return preparation services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	D	D	D	c	D	D
54133	Engineering services	11	10 360	6 121	1 394	167	29.4	–
541330	Engineering services	11	10 360	6 121	1 394	167	29.4	–
5418	Advertising & related services	12	D	D	D	b	D	D
	JOPLIN, MO (NEWTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**607**	**226**	**56**	**14**	**100.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KANSAS CITY, MO *							
54	**Professional, scientific, & technical services**	**1 317**	**1 907 744**	**806 679**	**184 234**	**17 551**	**11.2**	**5.8**
541	Professional, scientific, & technical services	1 317	1 907 744	806 679	184 234	17 551	11.2	5.8
5411	Legal services	468	639 529	259 375	53 431	5 237	10.7	1.9
54111	Offices of lawyers	466	D	D	D	i	D	D
541110	Offices of lawyers	466	D	D	D	i	D	D
5411101	Offices of lawyers (except legal aid societies)	466	D	D	D	i	D	D
54119	Other legal services	2	D	D	D	c	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D
541199	All other legal services	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	161	236 041	100 759	33 024	3 077	8.8	19.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	161	236 041	100 759	33 024	3 077	8.8	19.7
541211	Offices of certified public accountants	91	173 095	64 397	14 711	1 554	8.4	1.1
541213	Tax return preparation services	18	7 116	3 015	1 016	568	13.2	29.9
541214	Payroll services	5	D	D	D	f	D	D
541219	Other accounting services	47	D	D	D	e	D	D
5413	Architectural, engineering, & related services	188	497 694	220 166	51 115	4 478	7.1	.7
54131	Architectural services	80	153 903	55 271	13 448	1 034	8.6	.9
541310	Architectural services	80	153 903	55 271	13 448	1 034	8.6	.9
54133	Engineering services	89	324 877	155 245	35 411	3 122	6.6	.5
541330	Engineering services	89	324 877	155 245	35 411	3 122	6.6	.5
54137	Surveying & mapping (except geophysical) services	4	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	c	D	D
5414	Specialized design services	72	31 775	8 595	1 821	287	32.6	4.3
54141	Interior design services	26	11 653	2 184	563	95	58.8	10.3
541410	Interior design services	26	11 653	2 184	563	95	58.8	10.3
54143	Graphic design services	46	20 122	6 411	1 258	192	17.5	.8
541430	Graphic design services	46	20 122	6 411	1 258	192	17.5	.8
5414301	Graphic design services (except commercial art & medical artists)	37	D	D	D	c	D	D
5414302	Commercial art	9	D	D	D	b	D	D
5415	Computer systems design & related services	97	169 878	83 853	13 545	1 207	11.2	4.9
54151	Computer systems design & related services	97	169 878	83 853	13 545	1 207	11.2	4.9
541511	Custom computer programming services	47	57 745	32 779	5 866	594	12.4	2.0
541512	Computer systems design services	31	62 865	26 506	6 615	499	16.1	9.5
5415121	Computer systems integrators	11	37 389	14 902	3 606	290	7.9	.9
5415122	Computer systems consultants (except systems integrators)	20	25 476	11 604	3 009	209	28.2	22.1
5416	Management, scientific, & technical consulting services	150	124 717	42 618	9 500	1 032	23.5	21.4
54161	Management consulting services	119	110 642	37 612	8 136	891	19.1	23.8
541611	Administrative management & general management consulting service	51	54 052	15 158	3 129	341	11.4	20.5
541612	Human resources & executive search consulting services	32	24 719	11 990	3 117	225	26.8	48.8
5416122	Executive placement services	13	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	18	18 942	8 565	2 421	147	17.4	61.9
541613	Marketing consulting services	29	23 863	7 514	1 426	241	34.3	13.3
54162	Environmental consulting services	10	6 418	2 004	540	55	55.0	.2
541620	Environmental consulting services	10	6 418	2 004	540	55	55.0	.2
54169	Other scientific & technical consulting services	21	7 657	3 002	824	86	60.6	4.2
541690	Other scientific & technical consulting services	21	7 657	3 002	824	86	60.6	4.2
5417	Scientific research & development services	12	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D
5418	Advertising & related services	107	168 006	78 834	19 045	1 785	12.2	3.9
54181	Advertising agencies	48	97 323	50 405	12 667	1 052	4.2	1.7
541810	Advertising agencies	48	97 323	50 405	12 667	1 052	4.2	1.7
54182	Public relations agencies	17	17 399	8 618	2 089	161	19.5	10.1
541820	Public relations agencies	17	17 399	8 618	2 089	161	19.5	10.1
54185	Display advertising	6	23 470	11 531	2 568	323	6.9	–
541850	Display advertising	6	23 470	11 531	2 568	323	6.9	–
5418502	Outdoor advertising services	6	23 470	11 531	2 568	323	6.9	–
54189	Other services related to advertising	19	16 086	3 077	663	91	54.4	12.3
541890	Other services related to advertising	19	16 086	3 077	663	91	54.4	12.3
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	62	D	D	D	e	D	D
54192	Photographic services	45	12 597	3 399	852	136	32.1	7.9
541921	Photographic studios, portrait	22	D	D	D	b	D	D
541922	Commercial photography	23	D	D	D	b	D	D
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KANSAS CITY, MO (CLAY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**89**	**66 415**	**29 819**	**2 513**	**553**	**9.7**	**5.2**
541	Professional, scientific, & technical services	89	66 415	29 819	2 513	553	9.7	5.2
5411	Legal services	24	D	D	D	b	D	D
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	e	D	D
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	12	D	D	D	b	D	D
54151	Computer systems design & related services	12	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	KANSAS CITY, MO (JACKSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1 159**	**1 796 832**	**755 220**	**176 428**	**16 524**	**10.7**	**5.7**
541	Professional, scientific, & technical services	1 159	1 796 832	755 220	176 428	16 524	10.7	5.7
5411	Legal services	432	634 106	257 704	53 081	5 177	10.3	1.9
54111	Offices of lawyers	430	D	D	D	i	D	D
541110	Offices of lawyers	430	D	D	D	i	D	D
5411101	Offices of lawyers (except legal aid societies)	430	D	D	D	i	D	D
54119	Other legal services	2	D	D	D	c	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D
541199	All other legal services	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	135	228 852	97 514	32 030	2 751	8.2	20.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	135	228 852	97 514	32 030	2 751	8.2	20.0
541211	Offices of certified public accountants	78	170 083	63 129	14 319	1 510	7.9	.6
541213	Tax return preparation services	14	D	D	D	e	D	D
541214	Payroll services	5	D	D	D	f	D	D
541219	Other accounting services	38	D	D	D	e	D	D
5413	Architectural, engineering, & related services	164	472 978	206 509	48 385	4 220	6.6	.6
54131	Architectural services	76	D	D	D	g	D	D
541310	Architectural services	76	D	D	D	g	D	D
54133	Engineering services	73	302 301	142 715	32 989	2 897	5.9	.3
541330	Engineering services	73	302 301	142 715	32 989	2 897	5.9	.3
54137	Surveying & mapping (except geophysical) services	3	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	c	D	D
5414	Specialized design services	67	D	D	D	e	D	D
54141	Interior design services	25	D	D	D	b	D	D
541410	Interior design services	25	D	D	D	b	D	D
54143	Graphic design services	42	D	D	D	c	D	D
541430	Graphic design services	42	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	33	D	D	D	c	D	D
5414302	Commercial art	9	D	D	D	b	D	D
5415	Computer systems design & related services	72	118 428	59 386	12 060	1 122	10.9	6.5
54151	Computer systems design & related services	72	118 428	59 386	12 060	1 122	10.9	6.5
541511	Custom computer programming services	36	D	D	D	f	D	D
541512	Computer systems design services	24	D	D	D	e	D	D
5415121	Computer systems integrators	10	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	14	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	128	114 519	38 367	8 426	906	22.2	19.7
54161	Management consulting services	104	103 175	34 151	7 389	792	19.0	21.6
541611	Administrative management & general management consulting service	44	49 147	13 053	2 738	276	10.6	14.5
541612	Human resources & executive search consulting services	28	D	D	D	c	D	D
5416122	Executive placement services	13	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	14	D	D	D	c	D	D
541613	Marketing consulting services	26	D	D	D	c	D	D
54162	Environmental consulting services	6	D	D	D	b	D	D
541620	Environmental consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	18	D	D	D	b	D	D
541690	Other scientific & technical consulting services	18	D	D	D	b	D	D
5417	Scientific research & development services	12	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KANSAS CITY, MO (JACKSON COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	98	161 366	76 150	18 188	1 688	11.8	3.8
54181	Advertising agencies	43	93 425	48 709	12 073	985	4.3	1.2
541810	Advertising agencies	43	93 425	48 709	12 073	985	4.3	1.2
54182	Public relations agencies	15	D	D	D	c	D	D
541820	Public relations agencies	15	D	D	D	c	D	D
54185	Display advertising	5	D	D	D	e	D	D
541850	Display advertising	5	D	D	D	e	D	D
5418502	Outdoor advertising services	5	D	D	D	e	D	D
54189	Other services related to advertising	18	D	D	D	b	D	D
541890	Other services related to advertising	18	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	51	D	D	D	e	D	D
54192	Photographic services	35	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
541922	Commercial photography	23	D	D	D	b	D	D
54193	Translation & interpretation services	1	D	D	D	a	D	D
541930	Translation & interpretation services	1	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	b	D	D
	KANSAS CITY, MO (PLATTE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**69**	**44 497**	**21 640**	**5 293**	**474**	**34.1**	**9.3**
541	Professional, scientific, & technical services	69	44 497	21 640	5 293	474	34.1	9.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	D	D	D	c	D	D
54133	Engineering services	9	D	D	D	c	D	D
541330	Engineering services	9	D	D	D	c	D	D
5415	Computer systems design & related services	13	D	D	D	b	D	D
54151	Computer systems design & related services	13	D	D	D	b	D	D
541512	Computer systems design services	4	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	c	D	D
54161	Management consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	KEARNEY, MO							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	a	D	D
	KENNETT, MO							
54	**Professional, scientific, & technical services**	**22**	**5 273**	**1 072**	**262**	**70**	**30.6**	**10.6**
541	Professional, scientific, & technical services	22	5 273	1 072	262	70	30.6	10.6
5411	Legal services	13	3 400	575	120	34	28.3	12.7
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	KIMBERLING CITY, MO							
54	**Professional, scientific, & technical services**	**5**	**353**	**99**	**19**	**6**	**51.0**	**8.2**
	KIRKSVILLE, MO							
54	**Professional, scientific, & technical services**	**34**	**6 833**	**2 204**	**485**	**112**	**69.5**	**6.3**
541	Professional, scientific, & technical services	34	6 833	2 204	485	112	69.5	6.3
5411	Legal services	15	3 195	1 115	203	44	74.2	–
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 775	706	193	43	71.2	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 775	706	193	43	71.2	5.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KIRKWOOD, MO							
54	**Professional, scientific, & technical services**	**111**	**48 929**	**20 378**	**4 659**	**482**	**31.5**	**3.9**
541	Professional, scientific, & technical services	111	48 929	20 378	4 659	482	31.5	3.9
5411	Legal services	11	4 168	1 100	288	31	17.2	13.3
54111	Offices of lawyers	11	4 168	1 100	288	31	17.2	13.3
541110	Offices of lawyers	11	4 168	1 100	288	31	17.2	13.3
5411101	Offices of lawyers (except legal aid societies)	11	4 168	1 100	288	31	17.2	13.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	7 443	4 330	930	113	31.7	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	7 443	4 330	930	113	31.7	3.6
541211	Offices of certified public accountants	14	6 976	4 192	885	93	27.2	3.8
5413	Architectural, engineering, & related services	22	16 313	8 243	1 917	188	39.7	–
54133	Engineering services	11	13 391	6 883	1 626	152	33.4	–
541330	Engineering services	11	13 391	6 883	1 626	152	33.4	–
5414	Specialized design services	13	3 702	916	359	40	39.7	11.9
54143	Graphic design services	5	1 778	528	268	19	12.8	11.3
541430	Graphic design services	5	1 778	528	268	19	12.8	11.3
5416	Management, scientific, & technical consulting services	25	5 691	2 798	476	36	50.0	6.8
54161	Management consulting services	21	5 132	2 604	435	31	49.9	7.6
5418	Advertising & related services	5	D	D	D	b	D	D
	LADUE, MO							
54	**Professional, scientific, & technical services**	**59**	**21 029**	**8 294**	**1 872**	**159**	**40.2**	**7.2**
541	Professional, scientific, & technical services	59	21 029	8 294	1 872	159	40.2	7.2
5411	Legal services	14	5 823	3 505	622	51	17.6	8.0
54111	Offices of lawyers	14	5 823	3 505	622	51	17.6	8.0
541110	Offices of lawyers	14	5 823	3 505	622	51	17.6	8.0
5411101	Offices of lawyers (except legal aid societies)	14	5 823	3 505	622	51	17.6	8.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 508	781	123	21	48.5	51.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 508	781	123	21	48.5	51.5
5413	Architectural, engineering, & related services	8	2 530	1 178	195	22	47.0	6.6
5414	Specialized design services	4	2 125	207	41	9	100.0	–
5416	Management, scientific, & technical consulting services	14	4 733	1 358	626	18	27.4	–
54161	Management consulting services	12	D	D	D	a	D	D
5418	Advertising & related services	5	2 740	741	156	20	41.5	–
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	LAKE ST. LOUIS, MO							
54	**Professional, scientific, & technical services**	**30**	**8 923**	**2 402**	**628**	**70**	**40.8**	**35.3**
541	Professional, scientific, & technical services	30	8 923	2 402	628	70	40.8	35.3
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
	LAMAR, MO							
54	**Professional, scientific, & technical services**	**14**	**5 783**	**2 704**	**580**	**114**	**18.9**	**7.1**
541	Professional, scientific, & technical services	14	5 783	2 704	580	114	18.9	7.1
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	LEBANON, MO							
54	**Professional, scientific, & technical services**	**27**	**5 240**	**1 898**	**438**	**87**	**75.2**	**1.2**
541	Professional, scientific, & technical services	27	5 240	1 898	438	87	75.2	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEE'S SUMMIT, MO *							
54	**Professional, scientific, & technical services**	**156**	**65 329**	**27 054**	**5 858**	**691**	**37.2**	**6.7**
541	Professional, scientific, & technical services	156	65 329	27 054	5 858	691	37.2	6.7
5411	Legal services	21	6 948	2 964	479	105	19.6	35.4
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	D	D	D	c	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	16 690	7 528	1 785	184	18.9	3.6
54133	Engineering services	18	9 897	4 392	950	102	25.1	6.0
541330	Engineering services	18	9 897	4 392	950	102	25.1	6.0
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	12	4 543	861	165	29	31.9	–
54143	Graphic design services	6	2 236	489	99	14	45.0	–
541430	Graphic design services	6	2 236	489	99	14	45.0	–
5415	Computer systems design & related services	31	18 882	8 746	1 806	134	46.9	3.1
54151	Computer systems design & related services	31	18 882	8 746	1 806	134	46.9	3.1
541511	Custom computer programming services	15	10 781	4 944	845	79	67.7	1.1
541512	Computer systems design services	11	7 454	3 468	891	43	15.9	4.5
5415122	Computer systems consultants (except systems integrators)	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	25	8 495	3 992	887	87	39.2	2.4
54161	Management consulting services	20	D	D	D	b	D	D
5418	Advertising & related services	9	5 534	1 099	240	39	64.5	–
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
	LEE'S SUMMIT, MO (JACKSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**156**	**65 329**	**27 054**	**5 858**	**691**	**37.2**	**6.7**
541	Professional, scientific, & technical services	156	65 329	27 054	5 858	691	37.2	6.7
5411	Legal services	21	6 948	2 964	479	105	19.6	35.4
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	D	D	D	c	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	16 690	7 528	1 785	184	18.9	3.6
54133	Engineering services	18	9 897	4 392	950	102	25.1	6.0
541330	Engineering services	18	9 897	4 392	950	102	25.1	6.0
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	12	4 543	861	165	29	31.9	–
54143	Graphic design services	6	2 236	489	99	14	45.0	–
541430	Graphic design services	6	2 236	489	99	14	45.0	–
5415	Computer systems design & related services	31	18 882	8 746	1 806	134	46.9	3.1
54151	Computer systems design & related services	31	18 882	8 746	1 806	134	46.9	3.1
541511	Custom computer programming services	15	10 781	4 944	845	79	67.7	1.1
541512	Computer systems design services	11	7 454	3 468	891	43	15.9	4.5
5415122	Computer systems consultants (except systems integrators)	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	25	8 495	3 992	887	87	39.2	2.4
54161	Management consulting services	20	D	D	D	b	D	D
5418	Advertising & related services	9	5 534	1 099	240	39	64.5	–
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
	LEXINGTON, MO							
54	**Professional, scientific, & technical services**	**17**	**7 836**	**1 150**	**190**	**43**	**20.1**	**3.2**
541	Professional, scientific, & technical services	17	7 836	1 150	190	43	20.1	3.2
5411	Legal services	13	7 588	1 085	175	35	17.5	3.3
54111	Offices of lawyers	13	7 588	1 085	175	35	17.5	3.3
541110	Offices of lawyers	13	7 588	1 085	175	35	17.5	3.3
5411101	Offices of lawyers (except legal aid societies)	13	7 588	1 085	175	35	17.5	3.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LIBERTY, MO							
54	**Professional, scientific, & technical services**	**71**	**30 939**	**11 499**	**2 532**	**446**	**46.6**	**7.2**
541	Professional, scientific, & technical services	71	30 939	11 499	2 532	446	46.6	7.2
5411	Legal services	26	8 717	3 927	919	146	19.8	4.5
54111	Offices of lawyers	25	D	D	D	c	D	D
541110	Offices of lawyers	25	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 016	971	184	45	77.1	20.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 016	971	184	45	77.1	20.4
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	c	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	LOUISIANA, MO							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	MACON, MO							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	MALDEN, MO							
54	**Professional, scientific, & technical services**	**10**	**1 383**	**390**	**103**	**32**	**73.2**	**–**
541	Professional, scientific, & technical services	10	1 383	390	103	32	73.2	–
	MANCHESTER, MO							
54	**Professional, scientific, & technical services**	**42**	**20 948**	**5 869**	**1 220**	**251**	**23.4**	**4.4**
541	Professional, scientific, & technical services	42	20 948	5 869	1 220	251	23.4	4.4
5413	Architectural, engineering, & related services	9	1 967	708	128	20	70.1	12.6
5414	Specialized design services	5	2 390	446	102	24	9.9	–
5418	Advertising & related services	2	D	D	D	c	D	D
54184	Media representatives	1	D	D	D	c	D	D
541840	Media representatives	1	D	D	D	c	D	D
5418402	Publishers' advertising representatives	1	D	D	D	c	D	D
	MAPLEWOOD, MO							
54	**Professional, scientific, & technical services**	**40**	**29 051**	**14 001**	**3 115**	**442**	**35.9**	**36.2**
541	Professional, scientific, & technical services	40	29 051	14 001	3 115	442	35.9	36.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	c	D	D
541211	Offices of certified public accountants	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	8 993	4 146	931	99	51.4	–
54131	Architectural services	5	5 615	2 915	652	68	22.2	–
541310	Architectural services	5	5 615	2 915	652	68	22.2	–
5414	Specialized design services	5	2 883	843	210	44	59.9	8.3
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5418	Advertising & related services	6	2 312	509	102	19	29.6	66.9
54189	Other services related to advertising	3	2 015	360	69	10	23.3	76.7
541890	Other services related to advertising	3	2 015	360	69	10	23.3	76.7
	MARCELINE, MO *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MARCELINE, MO (LINN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MARSHALL, MO							
54	**Professional, scientific, & technical services**	**18**	**2 873**	**715**	**199**	**49**	**57.2**	**9.7**
541	Professional, scientific, & technical services	18	2 873	715	199	49	57.2	9.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	MARSHFIELD, MO							
54	**Professional, scientific, & technical services**	**17**	**2 011**	**720**	**139**	**32**	**54.5**	**10.8**
541	Professional, scientific, & technical services	17	2 011	720	139	32	54.5	10.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARYLAND HEIGHTS, MO							
54	**Professional, scientific, & technical services**	**119**	**301 090**	**105 276**	**25 389**	**2 918**	**5.2**	**3.3**
541	Professional, scientific, & technical services	119	301 090	105 276	25 389	2 918	5.2	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	13 319	9 511	1 936	286	7.9	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	13 319	9 511	1 936	286	7.9	1.6
541211	Offices of certified public accountants	9	4 022	1 561	446	40	15.6	3.1
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	183 730	57 553	14 958	1 138	2.2	4.1
54133	Engineering services	19	179 197	56 025	14 596	1 096	1.8	4.2
541330	Engineering services	19	179 197	56 025	14 596	1 096	1.8	4.2
5414	Specialized design services	9	3 311	1 010	243	43	35.8	–
54143	Graphic design services	4	1 541	348	91	14	28.4	–
541430	Graphic design services	4	1 541	348	91	14	28.4	–
5415	Computer systems design & related services	20	45 243	16 656	3 668	267	8.5	–
54151	Computer systems design & related services	20	45 243	16 656	3 668	267	8.5	–
541512	Computer systems design services	12	43 292	15 417	3 479	247	6.8	–
5415121	Computer systems integrators	7	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	24	21 106	10 034	2 420	340	12.4	8.4
54161	Management consulting services	19	D	D	D	c	D	D
541612	Human resources & executive search consulting services	6	4 333	2 240	511	48	30.2	5.1
541618	Other management consulting services	1	D	D	D	a	D	D
54169	Other scientific & technical consulting services	4	D	D	D	c	D	D
541690	Other scientific & technical consulting services	4	D	D	D	c	D	D
5418	Advertising & related services	8	10 524	3 856	668	551	4.4	2.1
54189	Other services related to advertising	2	D	D	D	e	D	D
541890	Other services related to advertising	2	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	c	D	D
54192	Photographic services	3	D	D	D	c	D	D
541921	Photographic studios, portrait	1	D	D	D	c	D	D
	MARYVILLE, MO							
54	**Professional, scientific, & technical services**	**18**	**5 248**	**1 601**	**344**	**82**	**37.6**	**8.1**
541	Professional, scientific, & technical services	18	5 248	1 601	344	82	37.6	8.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	MEXICO, MO							
54	**Professional, scientific, & technical services**	**22**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	22	D	D	D	c	D	D
5411	Legal services	8	D	D	D	b	D	D
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 693	1 167	281	50	29.0	22.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 693	1 167	281	50	29.0	22.1
	MOBERLY, MO							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 461	344	79	38	40.1	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 461	344	79	38	40.1	6.4
	MOLINE ACRES, MO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MONETT, MO *							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	906	451	132	32	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	906	451	132	32	100.0	–
5415	Computer systems design & related services	1	D	D	D	e	D	D
54151	Computer systems design & related services	1	D	D	D	e	D	D
541512	Computer systems design services	1	D	D	D	e	D	D
5415121	Computer systems integrators	1	D	D	D	e	D	D
	MONETT, MO (BARRY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	e	D	D
5415	Computer systems design & related services	1	D	D	D	e	D	D
54151	Computer systems design & related services	1	D	D	D	e	D	D
541512	Computer systems design services	1	D	D	D	e	D	D
5415121	Computer systems integrators	1	D	D	D	e	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONETT, MO (LAWRENCE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MONROE CITY, MO *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MONROE CITY, MO (MONROE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MOUNTAIN GROVE, MO *							
54	**Professional, scientific, & technical services**	**9**	**1 030**	**223**	**68**	**27**	**95.6**	**4.4**
541	Professional, scientific, & technical services	9	1 030	223	68	27	95.6	4.4
	MOUNTAIN GROVE, MO (WRIGHT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**9**	**1 030**	**223**	**68**	**27**	**95.6**	**4.4**
541	Professional, scientific, & technical services	9	1 030	223	68	27	95.6	4.4
	MOUNT VERNON, MO							
54	**Professional, scientific, & technical services**	**7**	**995**	**401**	**91**	**20**	**38.4**	**–**
541	Professional, scientific, & technical services	7	995	401	91	20	38.4	–
	NEOSHO, MO							
54	**Professional, scientific, & technical services**	**24**	**5 643**	**1 958**	**499**	**100**	**60.9**	**10.4**
541	Professional, scientific, & technical services	24	5 643	1 958	499	100	60.9	10.4
5411	Legal services	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	NEVADA, MO							
54	**Professional, scientific, & technical services**	**22**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	22	D	D	D	b	D	D
	NEW MADRID, MO							
54	**Professional, scientific, & technical services**	**7**	**573**	**128**	**28**	**14**	**83.4**	**–**
	NIXA, MO							
54	**Professional, scientific, & technical services**	**20**	**3 526**	**1 269**	**294**	**60**	**67.5**	**10.5**
541	Professional, scientific, & technical services	20	3 526	1 269	294	60	67.5	10.5
	NORMANDY, MO							
54	**Professional, scientific, & technical services**	**8**	**972**	**413**	**79**	**33**	**14.4**	**–**
541	Professional, scientific, & technical services	8	972	413	79	33	14.4	–
	NORTH KANSAS CITY, MO							
54	**Professional, scientific, & technical services**	**49**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	49	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	2	D	D	D	b	D	D
5415	Computer systems design & related services	4	D	D	D	g	D	D
54151	Computer systems design & related services	4	D	D	D	g	D	D
541512	Computer systems design services	3	D	D	D	g	D	D
5415121	Computer systems integrators	1	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	a	D	D
54161	Management consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OAK GROVE, MO *							
54	**Professional, scientific, & technical services**	**5**	**1 022**	**458**	**120**	**28**	**11.4**	**44.6**
541	Professional, scientific, & technical services	5	1 022	458	120	28	11.4	44.6
	OAK GROVE, MO (JACKSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**1 022**	**458**	**120**	**28**	**11.4**	**44.6**
541	Professional, scientific, & technical services	5	1 022	458	120	28	11.4	44.6
	ODESSA, MO							
54	**Professional, scientific, & technical services**	**7**	**1 755**	**615**	**173**	**34**	**56.4**	**11.6**
541	Professional, scientific, & technical services	7	1 755	615	173	34	56.4	11.6
	O'FALLON, MO							
54	**Professional, scientific, & technical services**	**37**	**12 397**	**4 989**	**1 094**	**173**	**47.7**	**27.9**
541	Professional, scientific, & technical services	37	12 397	4 989	1 094	173	47.7	27.9
5413	Architectural, engineering, & related services	8	5 441	2 116	428	73	59.3	–
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
	OLIVETTE, MO							
54	**Professional, scientific, & technical services**	**72**	**98 133**	**43 578**	**11 464**	**1 104**	**12.8**	**15.7**
541	Professional, scientific, & technical services	72	98 133	43 578	11 464	1 104	12.8	15.7
5411	Legal services	16	7 356	3 474	962	138	17.1	11.0
54111	Offices of lawyers	16	7 356	3 474	962	138	17.1	11.0
541110	Offices of lawyers	16	7 356	3 474	962	138	17.1	11.0
5411101	Offices of lawyers (except legal aid societies)	16	7 356	3 474	962	138	17.1	11.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	10 771	5 456	1 233	120	1.6	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	10 771	5 456	1 233	120	1.6	.4
541211	Offices of certified public accountants	6	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	12 017	5 755	1 207	125	2.6	67.6
54133	Engineering services	5	D	D	D	b	D	D
541330	Engineering services	5	D	D	D	b	D	D
5415	Computer systems design & related services	12	18 495	7 437	2 316	173	40.8	25.0
54151	Computer systems design & related services	12	18 495	7 437	2 316	173	40.8	25.0
541512	Computer systems design services	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	11	4 654	2 224	325	40	30.9	–
54161	Management consulting services	10	D	D	D	b	D	D
541612	Human resources & executive search consulting services	6	3 718	2 116	311	37	16.6	–
5418	Advertising & related services	9	40 289	17 107	4 977	471	3.3	4.1
54189	Other services related to advertising	3	D	D	D	e	D	D
541890	Other services related to advertising	3	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	1	D	D	D	b	D	D
541922	Commercial photography	1	D	D	D	b	D	D
	OSAGE BEACH, MO *							
54	**Professional, scientific, & technical services**	**23**	**6 805**	**1 865**	**360**	**87**	**33.6**	**–**
541	Professional, scientific, & technical services	23	6 805	1 865	360	87	33.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 439	458	115	36	53.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 439	458	115	36	53.2	–
5418	Advertising & related services	1	D	D	D	a	D	D
	OSAGE BEACH, MO (CAMDEN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**22**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	OSAGE BEACH, MO (MILLER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OVERLAND, MO							
54	**Professional, scientific, & technical services**	**24**	**28 056**	**9 367**	**2 077**	**237**	**15.0**	**1.6**
541	Professional, scientific, & technical services	24	28 056	9 367	2 077	237	15.0	1.6
5413	Architectural, engineering, & related services	6	6 181	1 867	451	43	11.4	–
5417	Scientific research & development services	4	8 931	3 210	571	92	33.3	–
5418	Advertising & related services	3	D	D	D	b	D	D
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
	OZARK, MO							
54	**Professional, scientific, & technical services**	**14**	**2 011**	**523**	**166**	**48**	**84.0**	**4.8**
541	Professional, scientific, & technical services	14	2 011	523	166	48	84.0	4.8
	PACIFIC, MO *							
54	**Professional, scientific, & technical services**	**11**	**910**	**338**	**57**	**25**	**67.4**	**–**
541	Professional, scientific, & technical services	11	910	338	57	25	67.4	–
	PACIFIC, MO (FRANKLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
	PACIFIC, MO (ST. LOUIS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	PAGEDALE, MO							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	PALMYRA, MO							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
	PARK HILLS, MO *							
54	**Professional, scientific, & technical services**	**14**	**4 254**	**1 337**	**282**	**84**	**41.0**	**–**
541	Professional, scientific, & technical services	14	4 254	1 337	282	84	41.0	–
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	PARKVILLE, MO							
54	**Professional, scientific, & technical services**	**17**	**9 609**	**2 258**	**481**	**67**	**38.4**	**3.8**
541	Professional, scientific, & technical services	17	9 609	2 258	481	67	38.4	3.8
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
5418	Advertising & related services	4	5 739	1 363	320	36	–	3.6
	PERRYVILLE, MO							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	PEVELY, MO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	PINE LAWN, MO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	PLATTE CITY, MO							
54	**Professional, scientific, & technical services**	**13**	**4 481**	**1 278**	**344**	**48**	**40.5**	**12.1**
541	Professional, scientific, & technical services	13	4 481	1 278	344	48	40.5	12.1
	PLEASANT HILL, MO							
54	**Professional, scientific, & technical services**	**7**	**1 131**	**455**	**79**	**13**	**12.9**	**36.3**
541	Professional, scientific, & technical services	7	1 131	455	79	13	12.9	36.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PLEASANT VALLEY, MO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	POPLAR BLUFF, MO							
54	**Professional, scientific, & technical services**	**42**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	42	D	D	D	c	D	D
5411	Legal services	23	6 476	2 102	508	99	28.5	7.6
54111	Offices of lawyers	19	5 647	1 755	446	85	30.7	5.5
541110	Offices of lawyers	19	5 647	1 755	446	85	30.7	5.5
5411101	Offices of lawyers (except legal aid societies)	19	5 647	1 755	446	85	30.7	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 449	1 483	353	77	33.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 449	1 483	353	77	33.9	–
541211	Offices of certified public accountants	6	3 669	1 242	285	53	20.7	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	PORTAGEVILLE, MO *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	PORTAGEVILLE, MO (NEW MADRID COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	POTOSI, MO							
54	**Professional, scientific, & technical services**	**8**	**791**	**244**	**67**	**23**	**57.9**	**33.9**
	RAYMORE, MO							
54	**Professional, scientific, & technical services**	**11**	**2 310**	**882**	**201**	**32**	**70.2**	**–**
541	Professional, scientific, & technical services	11	2 310	882	201	32	70.2	–
	RAYTOWN, MO							
54	**Professional, scientific, & technical services**	**69**	**20 990**	**9 383**	**2 029**	**427**	**42.7**	**7.7**
541	Professional, scientific, & technical services	69	20 990	9 383	2 029	427	42.7	7.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	3 466	1 632	516	203	57.7	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	3 466	1 632	516	203	57.7	1.4
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	17	7 892	4 892	911	108	45.5	8.1
5418	Advertising & related services	5	1 950	343	92	20	36.5	–
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	REPUBLIC, MO							
54	**Professional, scientific, & technical services**	**10**	**9 780**	**3 947**	**1 024**	**170**	**8.3**	**4.1**
541	Professional, scientific, & technical services	10	9 780	3 947	1 024	170	8.3	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
541213	Tax return preparation services	1	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
	RICHMOND, MO							
54	**Professional, scientific, & technical services**	**20**	**12 146**	**2 135**	**457**	**73**	**89.8**	**3.5**
541	Professional, scientific, & technical services	20	12 146	2 135	457	73	89.8	3.5
5417	Scientific research & development services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RICHMOND HEIGHTS, MO							
54	**Professional, scientific, & technical services**	**69**	**82 207**	**32 266**	**8 227**	**632**	**13.2**	**1.3**
541	Professional, scientific, & technical services	69	82 207	32 266	8 227	632	13.2	1.3
5411	Legal services	18	6 653	2 161	383	49	36.6	9.4
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	7 044	4 454	1 149	113	18.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	7 044	4 454	1 149	113	18.3	–
541211	Offices of certified public accountants	7	6 056	3 655	887	80	20.6	–
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5415	Computer systems design & related services	8	D	D	D	e	D	D
54151	Computer systems design & related services	8	D	D	D	e	D	D
541511	Custom computer programming services	5	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	11	4 204	1 456	733	19	57.9	–
54161	Management consulting services	11	4 204	1 456	733	19	57.9	–
5418	Advertising & related services	6	3 036	1 173	302	24	84.5	–
	RIVERSIDE, MO							
54	**Professional, scientific, & technical services**	**10**	**40 525**	**7 122**	**1 495**	**166**	**.6**	**.4**
541	Professional, scientific, & technical services	10	40 525	7 122	1 495	166	.6	.4
5413	Architectural, engineering, & related services	4	D	D	D	c	D	D
54131	Architectural services	1	D	D	D	b	D	D
541310	Architectural services	1	D	D	D	b	D	D
54133	Engineering services	2	D	D	D	b	D	D
541330	Engineering services	2	D	D	D	b	D	D
	RIVERVIEW, MO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	ROCK HILL, MO							
54	**Professional, scientific, & technical services**	**25**	**6 935**	**2 572**	**501**	**75**	**83.2**	**5.2**
541	Professional, scientific, & technical services	25	6 935	2 572	501	75	83.2	5.2
5418	Advertising & related services	2	D	D	D	a	D	D
	ROLLA, MO							
54	**Professional, scientific, & technical services**	**50**	**15 928**	**6 430**	**1 140**	**234**	**56.6**	**5.7**
541	Professional, scientific, & technical services	50	15 928	6 430	1 140	234	56.6	5.7
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
	ST. ANN, MO							
54	**Professional, scientific, & technical services**	**25**	**14 477**	**7 034**	**1 769**	**449**	**8.0**	**10.7**
541	Professional, scientific, & technical services	25	14 477	7 034	1 769	449	8.0	10.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 673	1 073	419	299	7.0	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 673	1 073	419	299	7.0	9.0
541213	Tax return preparation services	2	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. CHARLES, MO							
54	**Professional, scientific, & technical services**	**194**	**119 810**	**37 167**	**8 496**	**1 805**	**20.3**	**4.1**
541	Professional, scientific, & technical services	194	119 810	37 167	8 496	1 805	20.3	4.1
5411	Legal services	56	18 743	6 901	1 575	215	27.7	4.3
54111	Offices of lawyers	53	17 210	6 073	1 370	188	30.2	2.3
541110	Offices of lawyers	53	17 210	6 073	1 370	188	30.2	2.3
5411101	Offices of lawyers (except legal aid societies)	53	17 210	6 073	1 370	188	30.2	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	8 246	3 268	925	274	55.3	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	8 246	3 268	925	274	55.3	4.6
541211	Offices of certified public accountants	20	4 484	1 906	526	82	64.1	4.5
541213	Tax return preparation services	7	2 198	698	254	158	11.3	7.9
541219	Other accounting services	9	1 236	500	109	28	100.0	–
5413	Architectural, engineering, & related services	20	17 676	7 340	1 645	175	17.8	5.6
54133	Engineering services	11	14 054	5 739	1 318	126	18.2	3.2
541330	Engineering services	11	14 054	5 739	1 318	126	18.2	3.2
54137	Surveying & mapping (except geophysical) services	3	2 529	1 189	252	32	–	21.4
541370	Surveying & mapping (except geophysical) services	3	2 529	1 189	252	32	–	21.4
5415	Computer systems design & related services	30	13 586	6 161	1 101	158	42.7	5.9
54151	Computer systems design & related services	30	13 586	6 161	1 101	158	42.7	5.9
541512	Computer systems design services	12	8 798	3 945	729	84	20.6	2.9
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	22	D	D	D	b	D	D
54161	Management consulting services	19	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	f	D	D
54192	Photographic services	13	D	D	D	f	D	D
541921	Photographic studios, portrait	11	D	D	D	f	D	D
	ST. CLAIR, MO							
54	**Professional, scientific, & technical services**	**7**	**812**	**219**	**56**	**21**	**76.8**	**–**
	STE. GENEVIEVE, MO							
54	**Professional, scientific, & technical services**	**12**	**1 892**	**666**	**165**	**43**	**78.6**	**–**
541	Professional, scientific, & technical services	12	1 892	666	165	43	78.6	–
	ST. JAMES, MO							
54	**Professional, scientific, & technical services**	**9**	**1 171**	**309**	**85**	**25**	**55.1**	**38.2**
541	Professional, scientific, & technical services	9	1 171	309	85	25	55.1	38.2
	ST. JOHN, MO							
54	**Professional, scientific, & technical services**	**7**	**786**	**300**	**65**	**16**	**69.6**	**5.0**
	ST. JOSEPH, MO							
54	**Professional, scientific, & technical services**	**130**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	130	D	D	D	f	D	D
5411	Legal services	42	15 686	4 397	1 042	183	29.1	6.4
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	D	D	D	c	D	D
541211	Offices of certified public accountants	21	6 064	2 406	454	97	32.9	29.1
541213	Tax return preparation services	7	1 409	478	211	106	23.8	–
5413	Architectural, engineering, & related services	17	D	D	D	c	D	D
54138	Testing laboratories	3	D	D	D	b	D	D
541380	Testing laboratories	3	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	b	D	D
5417102	Research & development in the life sciences	1	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. LOUIS, MO (IC)							
54	**Professional, scientific, & technical services**	**963**	**1 819 828**	**663 743**	**160 350**	**13 915**	**9.3**	**6.0**
541	Professional, scientific, & technical services	963	1 819 828	663 743	160 350	13 915	9.3	6.0
5411	Legal services	305	569 615	194 586	45 599	3 934	8.3	4.5
54111	Offices of lawyers	301	D	D	D	h	D	D
541110	Offices of lawyers	301	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	301	D	D	D	h	D	D
54119	Other legal services	4	D	D	D	b	D	D
541199	All other legal services	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	82	261 083	80 254	17 103	2 143	2.3	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	82	261 083	80 254	17 103	2 143	2.3	1.6
541211	Offices of certified public accountants	52	252 936	76 252	16 141	1 753	1.3	.9
541213	Tax return preparation services	7	D	D	D	e	D	D
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	146	355 379	137 143	37 324	2 613	9.3	1.8
54131	Architectural services	58	90 907	46 802	11 421	892	12.2	1.3
541310	Architectural services	58	90 907	46 802	11 421	892	12.2	1.3
54133	Engineering services	69	250 913	84 380	24 720	1 528	7.6	1.6
541330	Engineering services	69	250 913	84 380	24 720	1 528	7.6	1.6
54138	Testing laboratories	11	11 423	4 707	968	149	16.0	12.1
541380	Testing laboratories	11	11 423	4 707	968	149	16.0	12.1
5414	Specialized design services	70	50 922	19 378	4 433	439	21.8	2.6
54141	Interior design services	22	15 971	5 136	1 074	139	15.0	.6
541410	Interior design services	22	15 971	5 136	1 074	139	15.0	.6
54143	Graphic design services	44	33 820	13 832	3 274	285	23.9	3.7
541430	Graphic design services	44	33 820	13 832	3 274	285	23.9	3.7
5414301	Graphic design services (except commercial art & medical artists)	33	D	D	D	c	D	D
5414302	Commercial art	10	D	D	D	b	D	D
5415	Computer systems design & related services	78	134 916	55 035	12 621	1 119	9.4	6.4
54151	Computer systems design & related services	78	134 916	55 035	12 621	1 119	9.4	6.4
541511	Custom computer programming services	29	D	D	D	e	D	D
541512	Computer systems design services	34	D	D	D	e	D	D
5415121	Computer systems integrators	17	42 146	16 298	3 467	322	1.3	1.2
5415122	Computer systems consultants (except systems integrators)	17	D	D	D	c	D	D
541519	Other computer related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	110	196 267	74 094	17 442	1 339	9.7	4.0
54161	Management consulting services	87	183 706	68 140	16 092	1 184	5.9	4.3
541611	Administrative management & general management consulting service	39	148 844	54 409	12 967	921	1.9	.6
541612	Human resources & executive search consulting services	21	23 702	10 491	2 486	183	10.8	26.7
5416121	Actuarial consulting	4	11 984	5 397	1 181	75	2.9	–
5416122	Executive placement services	8	5 127	2 289	433	48	24.8	12.8
5416123	Human resources & personnel management consulting	9	6 591	2 805	872	60	14.0	86.0
541613	Marketing consulting services	22	10 659	2 928	574	60	50.6	5.5
54162	Environmental consulting services	7	7 653	3 085	759	105	81.2	–
541620	Environmental consulting services	7	7 653	3 085	759	105	81.2	–
54169	Other scientific & technical consulting services	16	4 908	2 869	591	50	40.3	1.9
541690	Other scientific & technical consulting services	16	4 908	2 869	591	50	40.3	1.9
5418	Advertising & related services	103	208 943	89 355	22 812	1 866	14.0	20.3
54181	Advertising agencies	34	72 946	36 266	8 809	698	7.7	39.4
541810	Advertising agencies	34	72 946	36 266	8 809	698	7.7	39.4
54182	Public relations agencies	15	43 502	25 211	7 061	419	4.5	4.5
541820	Public relations agencies	15	43 502	25 211	7 061	419	4.5	4.5
54183	Media buying services	5	D	D	D	c	D	D
541830	Media buying services	5	D	D	D	c	D	D
54184	Media representatives	15	D	D	D	c	D	D
541840	Media representatives	15	D	D	D	c	D	D
5418401	Radio & television advertising representatives	14	D	D	D	c	D	D
54186	Direct mail advertising	7	31 622	6 829	1 707	274	49.0	–
541860	Direct mail advertising	7	31 622	6 829	1 707	274	49.0	–
54189	Other services related to advertising	21	D	D	D	c	D	D
541890	Other services related to advertising	21	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5418909	All other advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	59	D	D	D	e	D	D
54191	Marketing research & public opinion polling	8	D	D	D	c	D	D
541910	Marketing research & public opinion polling	8	D	D	D	c	D	D
54192	Photographic services	47	25 821	7 994	1 599	228	17.3	41.9
541921	Photographic studios, portrait	25	D	D	D	c	D	D
541922	Commercial photography	22	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. PETERS, MO							
54	**Professional, scientific, & technical services**	**64**	**37 218**	**16 472**	**3 260**	**607**	**21.8**	**.7**
541	Professional, scientific, & technical services	64	37 218	16 472	3 260	607	21.8	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	959	379	114	40	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	959	379	114	40	100.0	–
5413	Architectural, engineering, & related services	13	15 206	8 194	1 669	200	19.7	–
54137	Surveying & mapping (except geophysical) services	5	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	e	D	D
54192	Photographic services	6	D	D	D	e	D	D
541921	Photographic studios, portrait	6	D	D	D	e	D	D
	SALEM, MO							
54	**Professional, scientific, & technical services**	**18**	**1 979**	**659**	**152**	**51**	**62.4**	**21.7**
541	Professional, scientific, & technical services	18	1 979	659	152	51	62.4	21.7
	SAVANNAH, MO							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
	SCOTT CITY, MO *							
54	**Professional, scientific, & technical services**	**4**	**638**	**171**	**50**	**15**	**89.8**	**10.2**
	SCOTT CITY, MO (SCOTT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**638**	**171**	**50**	**15**	**89.8**	**10.2**
	SEDALIA, MO							
54	**Professional, scientific, & technical services**	**47**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	47	D	D	D	c	D	D
5411	Legal services	23	4 334	1 326	316	61	53.3	1.7
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	SHREWSBURY, MO							
54	**Professional, scientific, & technical services**	**15**	**5 412**	**2 770**	**636**	**70**	**33.9**	**–**
541	Professional, scientific, & technical services	15	5 412	2 770	636	70	33.9	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	SIKESTON, MO *							
54	**Professional, scientific, & technical services**	**47**	**15 458**	**5 976**	**1 186**	**186**	**55.3**	**7.8**
541	Professional, scientific, & technical services	47	15 458	5 976	1 186	186	55.3	7.8
5411	Legal services	19	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	4 199	1 339	368	76	76.7	21.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	4 199	1 339	368	76	76.7	21.6
5413	Architectural, engineering, & related services	4	1 418	1 048	114	17	100.0	–
5416	Management, scientific, & technical consulting services	2	D	D	D	a	D	D
54161	Management consulting services	2	D	D	D	a	D	D
	SIKESTON, MO (NEW MADRID COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SIKESTON, MO (SCOTT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**45**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	45	D	D	D	c	D	D
5411	Legal services	19	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	2	D	D	D	a	D	D
54161	Management consulting services	2	D	D	D	a	D	D
	SMITHVILLE, MO							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	SPRINGFIELD, MO *							
54	**Professional, scientific, & technical services**	**509**	**338 622**	**111 651**	**23 958**	**3 691**	**29.6**	**9.0**
541	Professional, scientific, & technical services	509	338 622	111 651	23 958	3 691	29.6	9.0
5411	Legal services	167	84 094	36 947	7 633	930	28.5	4.0
54111	Offices of lawyers	165	D	D	D	f	D	D
541110	Offices of lawyers	165	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	165	D	D	D	f	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	95	46 284	16 638	4 107	776	26.5	42.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	95	46 284	16 638	4 107	776	26.5	42.0
541211	Offices of certified public accountants	49	39 419	13 620	3 190	444	20.9	48.3
541213	Tax return preparation services	9	D	D	D	c	D	D
541219	Other accounting services	34	D	D	D	c	D	D
5413	Architectural, engineering, & related services	75	38 810	18 970	4 023	579	29.4	5.0
54131	Architectural services	33	D	D	D	c	D	D
541310	Architectural services	33	D	D	D	c	D	D
54133	Engineering services	26	16 733	9 191	1 990	273	30.2	3.6
541330	Engineering services	26	16 733	9 191	1 990	273	30.2	3.6
5414	Specialized design services	15	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	23	68 227	12 669	2 672	331	3.9	.4
54151	Computer systems design & related services	23	68 227	12 669	2 672	331	3.9	.4
541512	Computer systems design services	13	D	D	D	e	D	D
5415121	Computer systems integrators	8	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	53	46 540	8 529	1 681	453	79.5	3.7
54161	Management consulting services	43	D	D	D	e	D	D
541611	Administrative management & general management consulting service	17	D	D	D	b	D	D
541612	Human resources & executive search consulting services	11	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	4	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	54	37 054	12 576	2 716	358	21.3	9.0
54181	Advertising agencies	22	19 003	8 505	1 828	220	13.2	2.6
541810	Advertising agencies	22	19 003	8 505	1 828	220	13.2	2.6
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	7	8 308	950	195	28	35.6	–
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	23	D	D	D	c	D	D
54192	Photographic services	18	D	D	D	c	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	SPRINGFIELD, MO (CHRISTIAN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SPRINGFIELD, MO (GREENE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**508**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	508	D	D	D	h	D	D
5411	Legal services	167	84 094	36 947	7 633	930	28.5	4.0
54111	Offices of lawyers	165	D	D	D	f	D	D
541110	Offices of lawyers	165	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	165	D	D	D	f	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	95	46 284	16 638	4 107	776	26.5	42.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	95	46 284	16 638	4 107	776	26.5	42.0
541211	Offices of certified public accountants	49	39 419	13 620	3 190	444	20.9	48.3
541213	Tax return preparation services	9	D	D	D	c	D	D
541219	Other accounting services	34	D	D	D	c	D	D
5413	Architectural, engineering, & related services	74	D	D	D	f	D	D
54131	Architectural services	33	D	D	D	c	D	D
541310	Architectural services	33	D	D	D	c	D	D
54133	Engineering services	26	16 733	9 191	1 990	273	30.2	3.6
541330	Engineering services	26	16 733	9 191	1 990	273	30.2	3.6
5414	Specialized design services	15	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	23	68 227	12 669	2 672	331	3.9	.4
54151	Computer systems design & related services	23	68 227	12 669	2 672	331	3.9	.4
541512	Computer systems design services	13	D	D	D	e	D	D
5415121	Computer systems integrators	8	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	53	46 540	8 529	1 681	453	79.5	3.7
54161	Management consulting services	43	D	D	D	e	D	D
541611	Administrative management & general management consulting service	17	D	D	D	b	D	D
541612	Human resources & executive search consulting services	11	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	4	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	54	37 054	12 576	2 716	358	21.3	9.0
54181	Advertising agencies	22	19 003	8 505	1 828	220	13.2	2.6
541810	Advertising agencies	22	19 003	8 505	1 828	220	13.2	2.6
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	7	8 308	950	195	28	35.6	–
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	23	D	D	D	c	D	D
54192	Photographic services	18	D	D	D	c	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	SUGAR CREEK, MO *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	SUGAR CREEK, MO (JACKSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	SULLIVAN, MO *							
54	**Professional, scientific, & technical services**	**8**	**2 122**	**978**	**220**	**32**	**25.4**	**–**
541	Professional, scientific, & technical services	8	2 122	978	220	32	25.4	–
	SULLIVAN, MO (FRANKLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**2 122**	**978**	**220**	**32**	**25.4**	**–**
541	Professional, scientific, & technical services	8	2 122	978	220	32	25.4	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SUNSET HILLS, MO							
54	**Professional, scientific, & technical services**	**61**	**184 617**	**48 034**	**10 997**	**1 048**	**4.0**	**3.1**
541	Professional, scientific, & technical services	61	184 617	48 034	10 997	1 048	4.0	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	31 166	12 819	3 103	293	4.1	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	31 166	12 819	3 103	293	4.1	.4
541211	Offices of certified public accountants	10	D	D	D	b	D	D
541214	Payroll services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	15	122 711	20 706	4 983	472	2.3	.1
54131	Architectural services	5	D	D	D	c	D	D
541310	Architectural services	5	D	D	D	c	D	D
54133	Engineering services	10	D	D	D	e	D	D
541330	Engineering services	10	D	D	D	e	D	D
5415	Computer systems design & related services	12	19 682	10 550	2 123	183	4.6	1.4
54151	Computer systems design & related services	12	19 682	10 550	2 123	183	4.6	1.4
541511	Custom computer programming services	6	13 810	6 329	1 490	129	.6	1.6
541512	Computer systems design services	5	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	TOWN AND COUNTRY, MO							
54	**Professional, scientific, & technical services**	**40**	**44 322**	**16 860**	**2 995**	**283**	**9.0**	**10.6**
541	Professional, scientific, & technical services	40	44 322	16 860	2 995	283	9.0	10.6
5411	Legal services	6	14 711	6 660	733	75	3.8	–
54111	Offices of lawyers	5	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	5	D	D	D	b	D	D
54119	Other legal services	1	D	D	D	b	D	D
541199	All other legal services	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 273	471	168	22	46.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 273	471	168	22	46.0	–
5413	Architectural, engineering, & related services	6	2 172	679	127	16	16.0	–
5415	Computer systems design & related services	6	11 315	4 347	937	58	1.2	1.6
54151	Computer systems design & related services	6	11 315	4 347	937	58	1.2	1.6
541511	Custom computer programming services	5	D	D	D	b	D	D
5418	Advertising & related services	3	10 155	2 946	782	60	–	25.9
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
54192	Photographic services	1	D	D	D	b	D	D
541921	Photographic studios, portrait	1	D	D	D	b	D	D
	TRENTON, MO							
54	**Professional, scientific, & technical services**	**10**	**2 111**	**446**	**114**	**40**	**42.9**	**18.3**
541	Professional, scientific, & technical services	10	2 111	446	114	40	42.9	18.3
	TROY, MO							
54	**Professional, scientific, & technical services**	**20**	**3 469**	**1 018**	**251**	**72**	**64.0**	**3.1**
541	Professional, scientific, & technical services	20	3 469	1 018	251	72	64.0	3.1
	UNION, MO							
54	**Professional, scientific, & technical services**	**37**	**11 884**	**5 135**	**1 202**	**190**	**33.5**	**4.0**
541	Professional, scientific, & technical services	37	11 884	5 135	1 202	190	33.5	4.0
5411	Legal services	16	5 998	2 517	549	86	24.5	7.2
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 539	922	185	43	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 539	922	185	43	100.0	–
5413	Architectural, engineering, & related services	8	2 854	1 462	421	45	12.7	1.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	UNIVERSITY CITY, MO							
54	**Professional, scientific, & technical services**	**98**	**49 254**	**20 224**	**4 576**	**452**	**18.2**	**6.3**
541	Professional, scientific, & technical services	98	49 254	20 224	4 576	452	18.2	6.3
5411	Legal services	13	3 030	1 008	182	30	42.4	46.0
54111	Offices of lawyers	13	3 030	1 008	182	30	42.4	46.0
541110	Offices of lawyers	13	3 030	1 008	182	30	42.4	46.0
5411101	Offices of lawyers (except legal aid societies)	13	3 030	1 008	182	30	42.4	46.0
5413	Architectural, engineering, & related services	16	6 650	2 748	595	77	16.2	9.3
5414	Specialized design services	8	6 406	1 622	315	42	16.9	–
54143	Graphic design services	5	5 602	1 564	303	37	5.0	–
541430	Graphic design services	5	5 602	1 564	303	37	5.0	–
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5415	Computer systems design & related services	17	3 606	1 987	485	32	37.6	5.2
54151	Computer systems design & related services	17	3 606	1 987	485	32	37.6	5.2
5416	Management, scientific, & technical consulting services	22	10 367	3 414	898	74	23.2	4.6
54161	Management consulting services	18	8 873	2 933	784	59	10.2	5.3
5418	Advertising & related services	7	D	D	D	c	D	D
54181	Advertising agencies	2	D	D	D	c	D	D
541810	Advertising agencies	2	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	VALLEY PARK, MO							
54	**Professional, scientific, & technical services**	**5**	**380**	**141**	**25**	**5**	**70.5**	**24.5**
	VANDALIA, MO *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	VANDALIA, MO (AUDRAIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	VERSAILLES, MO							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
	WARRENSBURG, MO							
54	**Professional, scientific, & technical services**	**27**	**4 851**	**1 628**	**312**	**63**	**34.4**	**.9**
541	Professional, scientific, & technical services	27	4 851	1 628	312	63	34.4	.9
5411	Legal services	14	3 831	1 334	240	37	18.1	–
54111	Offices of lawyers	14	3 831	1 334	240	37	18.1	–
541110	Offices of lawyers	14	3 831	1 334	240	37	18.1	–
5411101	Offices of lawyers (except legal aid societies)	14	3 831	1 334	240	37	18.1	–
	WARRENTON, MO							
54	**Professional, scientific, & technical services**	**13**	**2 256**	**708**	**161**	**41**	**63.0**	**5.3**
541	Professional, scientific, & technical services	13	2 256	708	161	41	63.0	5.3
	WASHINGTON, MO							
54	**Professional, scientific, & technical services**	**36**	**13 607**	**5 238**	**1 071**	**200**	**49.9**	**.9**
541	Professional, scientific, & technical services	36	13 607	5 238	1 071	200	49.9	.9
5411	Legal services	9	2 898	740	141	31	56.1	–
54111	Offices of lawyers	9	2 898	740	141	31	56.1	–
541110	Offices of lawyers	9	2 898	740	141	31	56.1	–
5411101	Offices of lawyers (except legal aid societies)	9	2 898	740	141	31	56.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	4 098	2 124	337	59	57.6	–
5418	Advertising & related services	6	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
	WAYNESVILLE, MO							
54	**Professional, scientific, & technical services**	**12**	**2 694**	**848**	**191**	**54**	**96.1**	**–**
541	Professional, scientific, & technical services	12	2 694	848	191	54	96.1	–
	WEBB CITY, MO							
54	**Professional, scientific, & technical services**	**10**	**2 927**	**1 277**	**251**	**56**	**22.0**	**–**
541	Professional, scientific, & technical services	10	2 927	1 277	251	56	22.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEBSTER GROVES, MO							
54	**Professional, scientific, & technical services**	**75**	**19 520**	**7 385**	**1 532**	**213**	**47.0**	**2.5**
541	Professional, scientific, & technical services	75	19 520	7 385	1 532	213	47.0	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 391	1 800	389	56	26.9	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 391	1 800	389	56	26.9	5.1
5413	Architectural, engineering, & related services	10	3 645	1 719	351	50	17.7	2.6
5414	Specialized design services	8	2 975	693	160	24	53.0	1.6
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	11	3 510	1 389	252	23	49.5	2.3
54151	Computer systems design & related services	11	3 510	1 389	252	23	49.5	2.3
5418	Advertising & related services	6	3 707	929	202	32	74.8	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	WELLSTON, MO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
	WENTZVILLE, MO							
54	**Professional, scientific, & technical services**	**10**	**2 719**	**1 089**	**255**	**48**	**62.0**	**3.9**
541	Professional, scientific, & technical services	10	2 719	1 089	255	48	62.0	3.9
	WEST PLAINS, MO							
54	**Professional, scientific, & technical services**	**29**	**8 368**	**3 823**	**564**	**122**	**50.0**	**.2**
541	Professional, scientific, & technical services	29	8 368	3 823	564	122	50.0	.2
5411	Legal services	9	D	D	D	b	D	D
54111	Offices of lawyers	6	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	WILDWOOD, MO *							
54	**Professional, scientific, & technical services**	**34**	**7 016**	**2 496**	**356**	**45**	**38.3**	**16.5**
541	Professional, scientific, & technical services	34	7 016	2 496	356	45	38.3	16.5
5416	Management, scientific, & technical consulting services	8	3 633	1 322	215	22	19.3	7.6
54161	Management consulting services	8	3 633	1 322	215	22	19.3	7.6
	WINDSOR, MO *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	WINDSOR, MO (HENRY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	WOODSON TERRACE, MO							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	BALANCE OF ANDREW COUNTY, MO							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ATCHISON COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**739**	**162**	**39**	**13**	**100.0**	**–**
	BALANCE OF BARRY COUNTY, MO							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	BALANCE OF BARTON COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**654**	**97**	**23**	**8**	**100.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BATES COUNTY, MO							
54	**Professional, scientific, & technical services**	**4**	**371**	**119**	**34**	**8**	**100.0**	**–**
	BALANCE OF BENTON COUNTY, MO							
54	**Professional, scientific, & technical services**	**16**	**1 951**	**635**	**155**	**49**	**57.0**	**4.6**
541	Professional, scientific, & technical services	16	1 951	635	155	49	57.0	4.6
	BALANCE OF BOLLINGER COUNTY, MO							
54	**Professional, scientific, & technical services**	**10**	**667**	**204**	**45**	**16**	**79.2**	**20.8**
	BALANCE OF BOONE COUNTY, MO							
54	**Professional, scientific, & technical services**	**36**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	36	D	D	D	e	D	D
5413	Architectural, engineering, & related services	12	19 951	7 960	1 999	271	14.5	–
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
	BALANCE OF BUCHANAN COUNTY, MO							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BUTLER COUNTY, MO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CALDWELL COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**425**	**125**	**29**	**13**	**78.6**	**20.5**
	BALANCE OF CALLAWAY COUNTY, MO							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CAMDEN COUNTY, MO							
54	**Professional, scientific, & technical services**	**38**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	38	D	D	D	c	D	D
5411	Legal services	10	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
	BALANCE OF CAPE GIRARDEAU COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**276**	**101**	**22**	**8**	**100.0**	**–**
	BALANCE OF CARROLL COUNTY, MO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CARTER COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CASS COUNTY, MO							
54	**Professional, scientific, & technical services**	**14**	**957**	**430**	**109**	**13**	**57.5**	**34.3**
541	Professional, scientific, & technical services	14	957	430	109	13	57.5	34.3
	BALANCE OF CEDAR COUNTY, MO							
54	**Professional, scientific, & technical services**	**9**	**1 724**	**195**	**37**	**10**	**24.1**	**75.9**
541	Professional, scientific, & technical services	9	1 724	195	37	10	24.1	75.9
	BALANCE OF CHARITON COUNTY, MO							
54	**Professional, scientific, & technical services**	**11**	**1 014**	**174**	**51**	**18**	**94.1**	**–**
541	Professional, scientific, & technical services	11	1 014	174	51	18	94.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CHRISTIAN COUNTY, MO							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	BALANCE OF CLARK COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CLAY COUNTY, MO							
54	**Professional, scientific, & technical services**	**25**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	25	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	BALANCE OF CLINTON COUNTY, MO							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	a	D	D
	BALANCE OF COLE COUNTY, MO							
54	**Professional, scientific, & technical services**	**16**	**1 924**	**377**	**94**	**29**	**58.7**	**4.3**
541	Professional, scientific, & technical services	16	1 924	377	94	29	58.7	4.3
	BALANCE OF COOPER COUNTY, MO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CRAWFORD COUNTY, MO							
54	**Professional, scientific, & technical services**	**18**	**2 877**	**648**	**163**	**51**	**70.1**	**7.9**
541	Professional, scientific, & technical services	18	2 877	648	163	51	70.1	7.9
	BALANCE OF DADE COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**572**	**179**	**42**	**17**	**99.1**	**.5**
	BALANCE OF DALLAS COUNTY, MO							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DAVIESS COUNTY, MO							
54	**Professional, scientific, & technical services**	**7**	**847**	**203**	**41**	**13**	**56.1**	**–**
	BALANCE OF DEKALB COUNTY, MO							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
	BALANCE OF DOUGLAS COUNTY, MO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DUNKLIN COUNTY, MO							
54	**Professional, scientific, & technical services**	**7**	**240**	**86**	**27**	**11**	**83.8**	**3.8**
	BALANCE OF FRANKLIN COUNTY, MO							
54	**Professional, scientific, & technical services**	**27**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
541211	Offices of certified public accountants	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	D	D	D	a	D	D
54161	Management consulting services	5	D	D	D	a	D	D
	BALANCE OF GASCONADE COUNTY, MO							
54	**Professional, scientific, & technical services**	**9**	**725**	**203**	**38**	**17**	**81.0**	**19.0**
	BALANCE OF GENTRY COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**792**	**327**	**73**	**15**	**68.4**	**–**

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF GREENE COUNTY, MO							
54	**Professional, scientific, & technical services**	**56**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	56	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
	BALANCE OF HENRY COUNTY, MO							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HICKORY COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**633**	**207**	**59**	**16**	**100.0**	**–**
	BALANCE OF HOLT COUNTY, MO							
54	**Professional, scientific, & technical services**	**3**	**165**	**65**	**21**	**8**	**100.0**	**–**
	BALANCE OF HOWARD COUNTY, MO							
54	**Professional, scientific, & technical services**	**3**	**252**	**89**	**15**	**4**	**63.9**	**36.1**
	BALANCE OF HOWELL COUNTY, MO							
54	**Professional, scientific, & technical services**	**12**	**856**	**232**	**81**	**38**	**48.4**	**9.0**
	BALANCE OF IRON COUNTY, MO							
54	**Professional, scientific, & technical services**	**8**	**566**	**241**	**67**	**17**	**96.5**	**3.5**
	BALANCE OF JACKSON COUNTY, MO							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	b	D	D
	BALANCE OF JASPER COUNTY, MO							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
541219	Other accounting services	1	D	D	D	b	D	D
	BALANCE OF JEFFERSON COUNTY, MO							
54	**Professional, scientific, & technical services**	**104**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	104	D	D	D	e	D	D
5411	Legal services	25	D	D	D	c	D	D
54111	Offices of lawyers	23	D	D	D	c	D	D
541110	Offices of lawyers	23	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	D	D	D	c	D	D
5415	Computer systems design & related services	19	D	D	D	b	D	D
54151	Computer systems design & related services	19	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
	BALANCE OF JOHNSON COUNTY, MO							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	b	D	D
54149	Other specialized design services	1	D	D	D	b	D	D
541490	Other specialized design services	1	D	D	D	b	D	D
	BALANCE OF KNOX COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**715**	**154**	**38**	**15**	**47.1**	**52.9**
	BALANCE OF LACLEDE COUNTY, MO							
54	**Professional, scientific, & technical services**	**4**	**793**	**269**	**27**	**14**	**41.0**	**59.0**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LAFAYETTE COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**791**	**173**	**60**	**13**	**98.5**	**–**
	BALANCE OF LAWRENCE COUNTY, MO							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	a	D	D
	BALANCE OF LEWIS COUNTY, MO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LINCOLN COUNTY, MO							
54	**Professional, scientific, & technical services**	**7**	**721**	**397**	**114**	**224**	**79.2**	**–**
	BALANCE OF LINN COUNTY, MO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LIVINGSTON COUNTY, MO							
54	**Professional, scientific, & technical services**	**3**	**253**	**21**	**7**	**4**	**D**	**–**
	BALANCE OF MCDONALD COUNTY, MO							
54	**Professional, scientific, & technical services**	**11**	**3 169**	**653**	**150**	**29**	**80.7**	**2.7**
541	Professional, scientific, & technical services	11	3 169	653	150	29	80.7	2.7
	BALANCE OF MACON COUNTY, MO							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MADISON COUNTY, MO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MARIES COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
	BALANCE OF MARION COUNTY, MO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MERCER COUNTY, MO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MILLER COUNTY, MO							
54	**Professional, scientific, & technical services**	**22**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	22	D	D	D	c	D	D
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	1	D	D	D	b	D	D
	BALANCE OF MISSISSIPPI COUNTY, MO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MONITEAU COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**827**	**244**	**49**	**16**	**95.3**	**–**
	BALANCE OF MONROE COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MONTGOMERY COUNTY, MO							
54	**Professional, scientific, & technical services**	**9**	**658**	**124**	**35**	**16**	**66.6**	**12.9**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MORGAN COUNTY, MO							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
	BALANCE OF NEW MADRID COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF NEWTON COUNTY, MO							
54	**Professional, scientific, & technical services**	**8**	**564**	**151**	**44**	**30**	**96.5**	**3.5**
	BALANCE OF NODAWAY COUNTY, MO							
54	**Professional, scientific, & technical services**	**4**	**315**	**36**	**13**	**10**	**89.8**	**–**
	BALANCE OF OREGON COUNTY, MO							
54	**Professional, scientific, & technical services**	**9**	**656**	**180**	**42**	**17**	**100.0**	**–**
	BALANCE OF OSAGE COUNTY, MO							
54	**Professional, scientific, & technical services**	**7**	**582**	**182**	**33**	**11**	**84.5**	**1.7**
	BALANCE OF OZARK COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**616**	**163**	**43**	**17**	**100.0**	**–**
	BALANCE OF PEMISCOT COUNTY, MO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PERRY COUNTY, MO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PETTIS COUNTY, MO							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PHELPS COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**891**	**237**	**60**	**23**	**61.8**	**38.2**
541	Professional, scientific, & technical services	5	891	237	60	23	61.8	38.2
	BALANCE OF PIKE COUNTY, MO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PLATTE COUNTY, MO							
54	**Professional, scientific, & technical services**	**29**	**6 167**	**1 786**	**362**	**75**	**54.7**	**5.5**
541	Professional, scientific, & technical services	29	6 167	1 786	362	75	54.7	5.5
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D
	BALANCE OF POLK COUNTY, MO							
54	**Professional, scientific, & technical services**	**7**	**470**	**244**	**42**	**21**	**30.2**	**–**
	BALANCE OF PULASKI COUNTY, MO							
54	**Professional, scientific, & technical services**	**15**	**7 059**	**2 136**	**487**	**90**	**28.4**	**31.7**
541	Professional, scientific, & technical services	15	7 059	2 136	487	90	28.4	31.7
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
54192	Photographic services	1	D	D	D	a	D	D
541921	Photographic studios, portrait	1	D	D	D	a	D	D
	BALANCE OF PUTNAM COUNTY, MO							
54	**Professional, scientific, & technical services**	**3**	**843**	**312**	**72**	**20**	**D**	**9.0**
	BALANCE OF RALLS COUNTY, MO							
54	**Professional, scientific, & technical services**	**3**	**1 272**	**363**	**75**	**17**	**D**	**–**
541	Professional, scientific, & technical services	3	1 272	363	75	17	D	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF RANDOLPH COUNTY, MO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	BALANCE OF RAY COUNTY, MO							
54	**Professional, scientific, & technical services**	**11**	**2 222**	**264**	**73**	**31**	**94.1**	**–**
541	Professional, scientific, & technical services	11	2 222	264	73	31	94.1	–
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
	BALANCE OF REYNOLDS COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF RIPLEY COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**643**	**243**	**61**	**14**	**74.2**	**–**
	BALANCE OF ST. CHARLES COUNTY, MO							
54	**Professional, scientific, & technical services**	**110**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	110	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	2 671	1 067	249	48	43.0	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	2 671	1 067	249	48	43.0	7.0
5413	Architectural, engineering, & related services	27	D	D	D	b	D	D
54133	Engineering services	19	D	D	D	b	D	D
541330	Engineering services	19	D	D	D	b	D	D
5415	Computer systems design & related services	18	D	D	D	b	D	D
54151	Computer systems design & related services	18	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	1 405	361	59	14	14.3	9.0
54192	Photographic services	6	1 405	361	59	14	14.3	9.0
	BALANCE OF ST. CLAIR COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**830**	**181**	**44**	**13**	**74.7**	**–**
	BALANCE OF STE. GENEVIEVE COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**1 985**	**574**	**117**	**30**	**37.7**	**–**
541	Professional, scientific, & technical services	5	1 985	574	117	30	37.7	–
	BALANCE OF ST. FRANCOIS COUNTY, MO							
54	**Professional, scientific, & technical services**	**13**	**2 093**	**671**	**97**	**34**	**22.5**	**6.9**
541	Professional, scientific, & technical services	13	2 093	671	97	34	22.5	6.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ST. LOUIS COUNTY, MO							
54	**Professional, scientific, & technical services**	**593**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	593	D	D	D	h	D	D
5411	Legal services	49	10 603	3 769	799	109	62.7	1.0
54111	Offices of lawyers	48	D	D	D	c	D	D
541110	Offices of lawyers	48	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	48	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	127	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	127	D	D	D	f	D	D
541211	Offices of certified public accountants	63	D	D	D	e	D	D
541213	Tax return preparation services	12	3 630	1 526	623	341	17.1	.3
541219	Other accounting services	49	D	D	D	c	D	D
5413	Architectural, engineering, & related services	106	D	D	D	g	D	D
54131	Architectural services	14	D	D	D	b	D	D
541310	Architectural services	14	D	D	D	b	D	D
54133	Engineering services	79	D	D	D	f	D	D
541330	Engineering services	79	D	D	D	f	D	D
54138	Testing laboratories	6	6 696	2 961	718	75	10.0	1.9
541380	Testing laboratories	6	6 696	2 961	718	75	10.0	1.9
5414	Specialized design services	32	D	D	D	e	D	D
54141	Interior design services	13	D	D	D	b	D	D
541410	Interior design services	13	D	D	D	b	D	D
54143	Graphic design services	16	D	D	D	e	D	D
541430	Graphic design services	16	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists)	15	D	D	D	e	D	D
5415	Computer systems design & related services	112	D	D	D	g	D	D
54151	Computer systems design & related services	112	D	D	D	g	D	D
541511	Custom computer programming services	48	D	D	D	f	D	D
541512	Computer systems design services	51	74 306	23 286	5 140	413	12.3	.6
5415121	Computer systems integrators	18	64 365	18 552	4 162	321	1.4	.1
5415122	Computer systems consultants (except systems integrators)	33	9 941	4 734	978	92	82.6	3.8
541519	Other computer related services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	83	37 352	9 770	1 930	313	19.6	12.3
54161	Management consulting services	71	34 628	9 104	1 824	294	19.2	12.2
541611	Administrative management & general management consulting service	33	5 822	3 289	768	154	42.9	16.9
541612	Human resources & executive search consulting services	20	23 601	4 403	814	93	8.8	.7
5416122	Executive placement services	16	23 191	4 248	793	90	7.9	–
5417	Scientific research & development services	4	10 802	2 182	540	57	–	3.3
5418	Advertising & related services	46	D	D	D	e	D	D
54186	Direct mail advertising	4	D	D	D	c	D	D
541860	Direct mail advertising	4	D	D	D	c	D	D
54189	Other services related to advertising	15	6 367	1 252	305	48	51.8	.6
541890	Other services related to advertising	15	6 367	1 252	305	48	51.8	.6
5419	Other professional, scientific, & technical services	34	D	D	D	e	D	D
54191	Marketing research & public opinion polling	10	D	D	D	c	D	D
541910	Marketing research & public opinion polling	10	D	D	D	c	D	D
54192	Photographic services	20	D	D	D	c	D	D
541921	Photographic studios, portrait	15	D	D	D	c	D	D
	BALANCE OF SALINE COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**207**	**51**	**12**	**7**	**48.3**	**15.5**
	BALANCE OF SCHUYLER COUNTY, MO							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SCOTLAND COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SCOTT COUNTY, MO							
54	**Professional, scientific, & technical services**	**8**	**832**	**363**	**40**	**12**	**48.1**	**–**
	BALANCE OF SHANNON COUNTY, MO							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SHELBY COUNTY, MO							
54	**Professional, scientific, & technical services**	**10**	**3 795**	**982**	**211**	**41**	**93.7**	**3.9**
541	Professional, scientific, & technical services	10	3 795	982	211	41	93.7	3.9
	BALANCE OF STODDARD COUNTY, MO							
54	**Professional, scientific, & technical services**	**7**	**1 256**	**471**	**113**	**27**	**67.2**	**–**
541	Professional, scientific, & technical services	7	1 256	471	113	27	67.2	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF STONE COUNTY, MO							
54	**Professional, scientific, & technical services**	**18**	**3 229**	**710**	**200**	**54**	**64.6**	**–**
541	Professional, scientific, & technical services	18	3 229	710	200	54	64.6	–
	BALANCE OF SULLIVAN COUNTY, MO							
54	**Professional, scientific, & technical services**	**4**	**1 144**	**753**	**105**	**13**	**2.4**	**3.2**
541	Professional, scientific, & technical services	4	1 144	753	105	13	2.4	3.2
	BALANCE OF TANEY COUNTY, MO							
54	**Professional, scientific, & technical services**	**21**	**8 128**	**2 994**	**588**	**116**	**22.6**	**.5**
541	Professional, scientific, & technical services	21	8 128	2 994	588	116	22.6	.5
5414	Specialized design services	3	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
	BALANCE OF TEXAS COUNTY, MO							
54	**Professional, scientific, & technical services**	**16**	**2 428**	**788**	**147**	**39**	**68.4**	**3.1**
541	Professional, scientific, & technical services	16	2 428	788	147	39	68.4	3.1
	BALANCE OF VERNON COUNTY, MO							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WARREN COUNTY, MO							
54	**Professional, scientific, & technical services**	**6**	**534**	**123**	**15**	**8**	**98.9**	**.4**
	BALANCE OF WASHINGTON COUNTY, MO							
54	**Professional, scientific, & technical services**	**5**	**206**	**114**	**31**	**7**	**92.7**	**7.3**
	BALANCE OF WAYNE COUNTY, MO							
54	**Professional, scientific, & technical services**	**9**	**1 622**	**317**	**73**	**22**	**87.1**	**–**
541	Professional, scientific, & technical services	9	1 622	317	73	22	87.1	–
	BALANCE OF WEBSTER COUNTY, MO							
54	**Professional, scientific, & technical services**	**7**	**1 249**	**437**	**126**	**43**	**19.5**	**9.6**
541	Professional, scientific, & technical services	7	1 249	437	126	43	19.5	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	BALANCE OF WORTH COUNTY, MO							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WRIGHT COUNTY, MO							
54	**Professional, scientific, & technical services**	**4**	**215**	**35**	**7**	**4**	**100.0**	**–**

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MISSOURI

Cameron is in Clinton and DeKalb Counties.

Cape Girardeau is in Cape Girardeau and Scott Counties.

Centralia is in Audrain and Boone Counties.

Crawford County is the only county outside New England that is split by an MA boundary. Sullivan city, in Crawford and Franklin Counties, is completely within the St. Louis, MO-IL MSA; the remainder of Crawford County outside of Sullivan city is not in any MA. However, Crawford County is excluded from economic census data tabulations for the St. Louis, MO-IL MSA.

Excelsior Springs is in Clay and Ray Counties.

Hannibal is in Marion and Ralls Counties.

Independence is in Clay and Jackson Counties.

Jefferson City is in Callaway and Cole Counties.

Joplin is in Jasper and Newton Counties.

Kansas City is in Cass, Clay, Jackson, and Platte Counties.

Lee's Summit is in Cass and Jackson Counties.

Marceline is in Chariton and Linn Counties.

Monett is in Barry and Lawrence Counties.

Monroe City is in Marion, Monroe, and Ralls Counties.

Mountain Grove is in Texas and Wright Counties.

Oak Grove is in Jackson and Lafayette Counties.

Osage Beach is in Camden and Miller Counties.

Park Hills resulted from the merger of Flat River (reported in the 1992 Economic Census) and Elvins, Esther, and Rivermines (not populous enough for separate tabulation in the 1992 Economic Census) in January 1994.

Pacific is in Franklin and St. Louis Counties.

Portageville is in New Madrid and Pemiscot Counties.

Scott City is in Cape Girardeau and Scott Counties.

Sikeston is in New Madrid and Scott Counties.

Springfield is in Christian and Greene Counties.

Sugar Creek is in Clay and Jackson Counties.

Sullivan is in Crawford and Franklin Counties; see "Crawford County."

Vanadalia is in Audrain and Ralls Counties.

Wildwood was incorporated in September 1995.

Windsor is in Henry and Pettis Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

MISSOURI

Columbia, MO MSA

Boone County, MO

Joplin, MO MSA

Jasper County, MO

Newton County, MO

Kansas City, MO—KS MSA

Johnson County, KS

Leavenworth County, KS

Miami County, KS

Wyandotte County, KS

Cass County, MO

Clay County, MO

Clinton County, MO

Jackson County, MO

Lafayette County, MO

Platte County, MO

Ray County, MO

St. Joseph, MO MSA

Andrew County, MO

Buchanan County, MO

St. Louis, MO—IL MSA

Clinton County, IL

Jersey County, IL

Madison County, IL

Monroe County, IL

St. Clair County, IL

Franklin County, MO

Jefferson County, MO

Lincoln County, MO

St. Charles County, MO

St. Louis County, MO

Warren County, MO

St. Louis, MO (IC)

Springfield, MO MSA

Christian County, MO

Greene County, MO

Webster County, MO

U.S. Census Bureau, 1997 Economic Census

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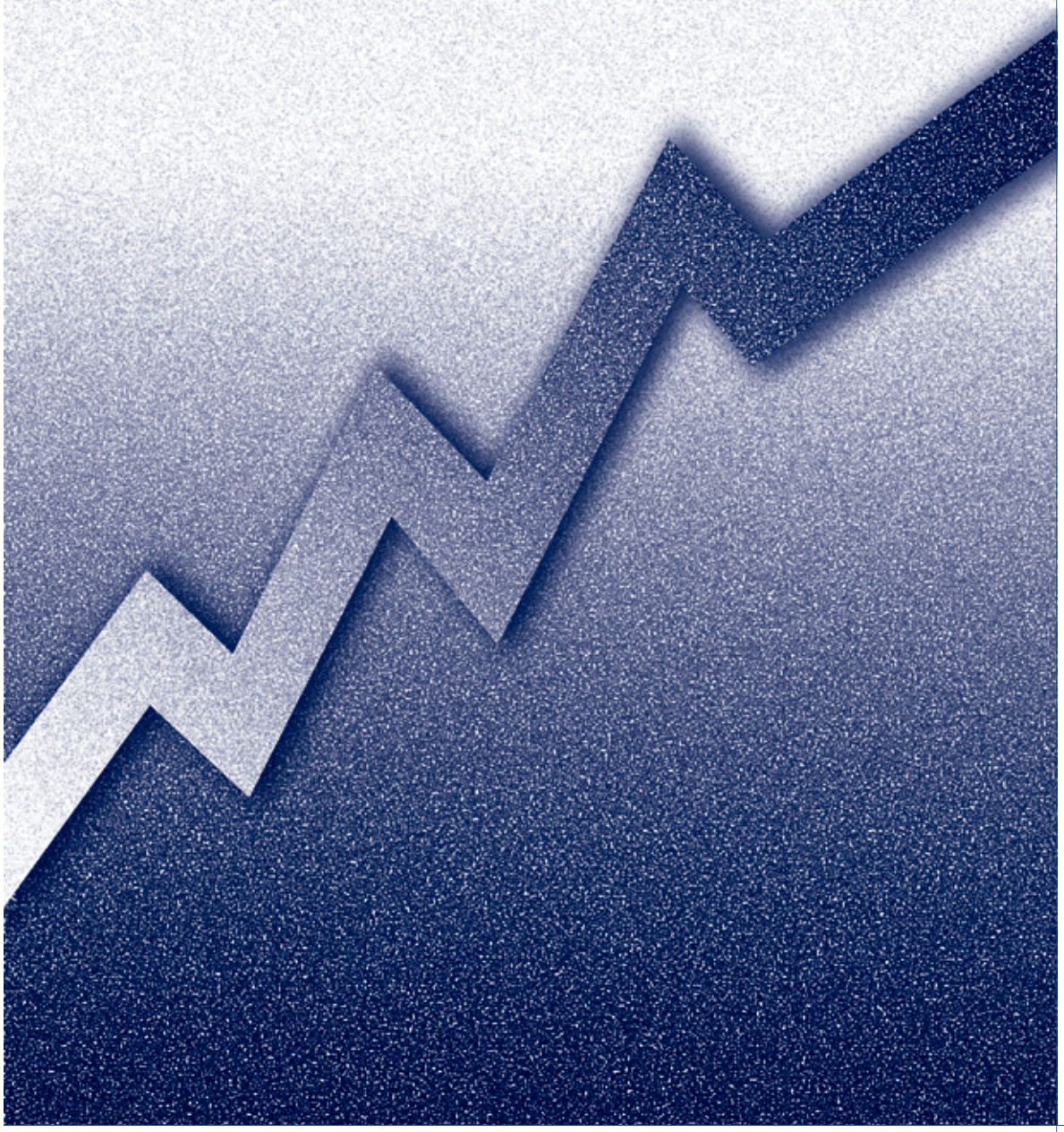
Geographic Area Series



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Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MISSISSIPPI							
54	**Professional, scientific, & technical services**	**3 627**	**1 761 573**	**662 104**	**145 327**	**21 671**	**29.1**	**6.3**
541	Professional, scientific, & technical services	3 627	1 761 573	662 104	145 327	21 671	29.1	6.3
5411	Legal services	1 464	697 965	251 453	51 221	6 814	29.2	5.0
54111	Offices of lawyers	1 447	674 607	245 217	49 755	6 470	30.0	5.1
541110	Offices of lawyers	1 447	674 607	245 217	49 755	6 470	30.0	5.1
5411101	Offices of lawyers (except legal aid societies)	1 447	674 607	245 217	49 755	6 470	30.0	5.1
54119	Other legal services	17	23 358	6 236	1 466	344	6.0	.3
541191	Title abstract & settlement offices	11	D	D	D	b	D	D
541199	All other legal services	6	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	733	206 074	90 405	22 884	4 702	38.0	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	733	206 074	90 405	22 884	4 702	38.0	8.0
541211	Offices of certified public accountants	376	150 343	66 555	15 932	2 128	34.8	4.5
541213	Tax return preparation services	134	16 946	4 924	2 319	1 438	46.3	4.8
541214	Payroll services	16	13 254	9 507	2 289	484	22.1	32.9
541219	Other accounting services	207	25 531	9 419	2 344	652	59.6	17.9
5413	Architectural, engineering, & related services	580	416 921	177 416	39 019	5 444	27.1	6.0
54131	Architectural services	112	68 175	27 343	5 308	679	25.5	4.1
541310	Architectural services	112	68 175	27 343	5 308	679	25.5	4.1
54133	Engineering services	292	291 382	126 736	28 579	3 760	28.1	6.3
541330	Engineering services	292	291 382	126 736	28 579	3 760	28.1	6.3
54134	Drafting services	16	2 967	1 481	340	59	15.3	–
541340	Drafting services	16	2 967	1 481	340	59	15.3	–
54135	Building inspection services	9	1 708	431	96	28	28.3	–
541350	Building inspection services	9	1 708	431	96	28	28.3	–
54136	Geophysical surveying & mapping services	17	13 291	3 452	622	99	14.3	14.6
541360	Geophysical surveying & mapping services	17	13 291	3 452	622	99	14.3	14.6
54137	Surveying & mapping (except geophysical) services	95	24 795	11 312	2 438	525	31.2	1.6
541370	Surveying & mapping (except geophysical) services	95	24 795	11 312	2 438	525	31.2	1.6
54138	Testing laboratories	39	14 603	6 661	1 636	294	19.9	11.7
541380	Testing laboratories	39	14 603	6 661	1 636	294	19.9	11.7
5414	Specialized design services	80	17 458	3 213	750	227	61.7	4.5
54141	Interior design services	49	12 652	1 415	295	126	62.7	2.3
541410	Interior design services	49	12 652	1 415	295	126	62.7	2.3
54142	Industrial design services	4	198	79	17	5	9.1	–
541420	Industrial design services	4	198	79	17	5	9.1	–
54143	Graphic design services	20	3 789	1 450	358	74	58.5	8.9
541430	Graphic design services	20	3 789	1 450	358	74	58.5	8.9
5414301	Graphic design services (except commercial art & medical artists)	17	2 689	1 061	274	47	45.6	8.5
5414302	Commercial art	3	1 100	389	84	27	89.9	10.1
54149	Other specialized design services	7	819	269	80	22	73.6	19.0
541490	Other specialized design services	7	819	269	80	22	73.6	19.0
5415	Computer systems design & related services	173	129 452	45 720	9 515	1 046	14.4	4.2
54151	Computer systems design & related services	173	129 452	45 720	9 515	1 046	14.4	4.2
541511	Custom computer programming services	82	55 046	27 120	5 757	517	15.1	5.2
541512	Computer systems design services	67	57 022	12 313	2 260	300	14.8	4.0
5415121	Computer systems integrators	35	48 400	9 396	1 753	214	10.3	4.4
5415122	Computer systems consultants (except systems integrators)	32	8 622	2 917	507	86	39.6	1.9
541513	Computer facilities management services	8	14 996	5 649	1 342	197	–	–
541519	Other computer related services	16	2 388	638	156	32	79.2	12.1
5416	Management, scientific, & technical consulting services	266	110 312	41 962	9 457	1 317	38.9	8.0
54161	Management consulting services	181	88 066	35 564	8 120	1 116	36.4	8.0
541611	Administrative management & general management consulting service	98	49 866	23 462	5 377	672	20.3	10.3
541612	Human resources & executive search consulting services	38	14 134	5 447	1 329	143	27.6	7.3
5416121	Actuarial consulting	5	6 083	2 112	499	21	5.7	–
5416122	Executive placement services	12	2 197	921	279	47	40.4	26.2
5416123	Human resources & personnel management consulting	21	5 854	2 414	551	75	45.5	7.7
541613	Marketing consulting services	26	16 947	3 293	627	85	81.6	4.0
541614	Process, physical distribution, & logistics consulting services	9	2 692	2 085	540	175	14.2	8.4
541618	Other management consulting services	10	4 427	1 277	247	41	85.3	.3
54162	Environmental consulting services	19	10 931	2 962	608	96	51.5	8.6
541620	Environmental consulting services	19	10 931	2 962	608	96	51.5	8.6
54169	Other scientific & technical consulting services	66	11 315	3 436	729	105	46.2	7.1
541690	Other scientific & technical consulting services	66	11 315	3 436	729	105	46.2	7.1
5417	Scientific research & development services	27	35 038	13 129	2 942	299	2.4	6.3
54171	R&D in the physical, engineering, & life sciences	27	35 038	13 129	2 942	299	2.4	6.3
541710	R&D in the physical, engineering, & life sciences	27	35 038	13 129	2 942	299	2.4	6.3
5417101	R&D in the physical & engineering sciences	18	D	D	D	e	D	D
5417102	Research & development in the life sciences	9	D	D	D	b	D	D

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MISSISSIPPI—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	171	114 662	31 974	7 969	1 275	26.7	12.9
54181	Advertising agencies	50	23 686	11 002	2 741	305	13.6	.6
541810	Advertising agencies	50	23 686	11 002	2 741	305	13.6	.6
54182	Public relations agencies	11	6 043	1 773	306	92	27.7	12.4
541820	Public relations agencies	11	6 043	1 773	306	92	27.7	12.4
54183	Media buying services	6	1 392	535	89	20	–	–
541830	Media buying services	6	1 392	535	89	20	–	–
54184	Media representatives	13	7 713	2 454	744	141	27.9	22.5
541840	Media representatives	13	7 713	2 454	744	141	27.9	22.5
5418401	Radio & television advertising representatives	7	D	D	D	b	D	D
5418402	Publishers' advertising representatives	6	D	D	D	b	D	D
54185	Display advertising	19	27 524	6 790	1 827	293	6.8	40.0
541850	Display advertising	19	27 524	6 790	1 827	293	6.8	40.0
5418501	Display advertising (except outdoor)	1	D	D	D	a	D	D
5418502	Outdoor advertising services	18	D	D	D	e	D	D
54186	Direct mail advertising	10	18 115	4 658	1 381	213	37.1	–
541860	Direct mail advertising	10	18 115	4 658	1 381	213	37.1	–
54189	Other services related to advertising	62	30 189	4 762	881	211	49.7	4.0
541890	Other services related to advertising	62	30 189	4 762	881	211	49.7	4.0
5418902	Advertising specialties goods distributor	26	15 144	2 724	551	104	23.9	5.5
5418903	Sign painting & lettering shop	29	11 412	1 634	245	90	77.7	3.3
5418909	All other advertising	7	3 633	404	85	17	69.7	.1
5419	Other professional, scientific, & technical services	133	33 691	6 832	1 570	547	43.4	5.9
54191	Marketing research & public opinion polling	8	1 996	714	121	51	10.7	40.6
541910	Marketing research & public opinion polling	8	1 996	714	121	51	10.7	40.6
54192	Photographic services	110	25 924	5 609	1 320	456	40.9	.9
541921	Photographic studios, portrait	102	24 073	5 202	1 205	438	40.1	.9
541922	Commercial photography	8	1 851	407	115	18	52.2	–
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	13	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	13	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	MISSISSIPPI								
54	**Professional, scientific, & technical services**	**28**	**18 127**	**16 329**	**8 238**	**1 860**	**331**	**4.7**	**2.8**
541	Professional, scientific, & technical services	28	18 127	16 329	8 238	1 860	331	4.7	2.8
5411	Legal services	20	D	D	D	D	c	D	D
54111	Offices of lawyers	20	D	D	D	D	c	D	D
541110	Offices of lawyers	20	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	20	D	D	D	D	c	D	D
5417	Scientific research & development services	8	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	8	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	8	D	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	D	b	D	D
5417102	Research & development in the life sciences	4	D	D	D	D	c	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BILOXI–GULFPORT–PASCAGOULA, MS MSA							
54	**Professional, scientific, & technical services**	**551**	**340 535**	**140 579**	**31 398**	**4 266**	**21.7**	**6.3**
541	Professional, scientific, & technical services	551	340 535	140 579	31 398	4 266	21.7	6.3
5411	Legal services	233	119 022	42 712	8 669	1 096	29.9	6.6
54111	Offices of lawyers	229	118 585	42 456	8 615	1 088	29.9	6.6
541110	Offices of lawyers	229	118 585	42 456	8 615	1 088	29.9	6.6
5411101	Offices of lawyers (except legal aid societies)	229	118 585	42 456	8 615	1 088	29.9	6.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	85	16 042	7 642	2 008	640	50.5	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	85	16 042	7 642	2 008	640	50.5	4.4
541211	Offices of certified public accountants	35	10 381	5 511	1 276	179	45.7	3.7
541213	Tax return preparation services	20	2 760	981	455	373	24.4	4.3
541219	Other accounting services	29	D	D	D	b	D	D
5413	Architectural, engineering, & related services	94	136 999	65 765	15 252	1 753	8.8	4.0
54131	Architectural services	17	7 686	3 149	517	70	35.1	4.7
541310	Architectural services	17	7 686	3 149	517	70	35.1	4.7
54133	Engineering services	51	121 867	58 795	13 726	1 532	6.7	3.7
541330	Engineering services	51	121 867	58 795	13 726	1 532	6.7	3.7
54137	Surveying & mapping (except geophysical) services	15	2 337	1 184	234	61	40.2	3.5
541370	Surveying & mapping (except geophysical) services	15	2 337	1 184	234	61	40.2	3.5
5414	Specialized design services	13	3 328	596	102	25	45.1	1.4
5415	Computer systems design & related services	42	20 332	10 020	2 195	278	13.5	13.0
54151	Computer systems design & related services	42	20 332	10 020	2 195	278	13.5	13.0
541511	Custom computer programming services	24	D	D	D	c	D	D
541512	Computer systems design services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	33	19 956	5 396	1 058	127	50.4	5.5
54161	Management consulting services	26	16 883	4 708	896	96	53.0	5.2
541611	Administrative management & general management consulting service	13	D	D	D	b	D	D
541613	Marketing consulting services	5	D	D	D	b	D	D
5417	Scientific research & development services	7	11 586	4 835	1 098	115	–	18.9
5418	Advertising & related services	28	10 848	2 915	848	144	29.4	12.2
54189	Other services related to advertising	8	D	D	D	a	D	D
541890	Other services related to advertising	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	16	2 422	698	168	88	26.3	1.2
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	HATTIESBURG, MS MSA							
54	**Professional, scientific, & technical services**	**202**	**75 246**	**26 197**	**5 420**	**994**	**41.2**	**6.5**
541	Professional, scientific, & technical services	202	75 246	26 197	5 420	994	41.2	6.5
5411	Legal services	89	38 459	14 056	2 866	390	39.1	7.3
54111	Offices of lawyers	87	D	D	D	e	D	D
541110	Offices of lawyers	87	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	87	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	8 543	3 730	919	231	38.7	19.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	8 543	3 730	919	231	38.7	19.3
541211	Offices of certified public accountants	21	6 528	3 080	688	120	33.2	21.3
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	13 412	5 949	1 199	204	52.5	–
54137	Surveying & mapping (except geophysical) services	4	1 863	847	153	38	36.4	–
541370	Surveying & mapping (except geophysical) services	4	1 863	847	153	38	36.4	–
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	2 782	1 017	207	54	50.9	13.4
5418	Advertising & related services	8	1 799	334	67	55	4.6	–
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	6	1 580	261	56	23	18.9	–
541921	Photographic studios, portrait	6	1 580	261	56	23	18.9	–
54199	All other professional, scientific, & technical services	3	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JACKSON, MS MSA							
54	**Professional, scientific, & technical services**	**912**	**721 478**	**273 132**	**58 190**	**7 182**	**21.7**	**3.9**
541	Professional, scientific, & technical services	912	721 478	273 132	58 190	7 182	21.7	3.9
5411	Legal services	315	313 842	121 773	24 684	2 673	21.0	2.5
54111	Offices of lawyers	310	D	D	D	g	D	D
541110	Offices of lawyers	310	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	310	D	D	D	g	D	D
54119	Other legal services	5	D	D	D	e	D	D
541199	All other legal services	2	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	160	67 532	31 338	7 472	1 072	21.4	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	160	67 532	31 338	7 472	1 072	21.4	11.1
541211	Offices of certified public accountants	94	53 962	25 491	5 946	625	20.3	4.4
541213	Tax return preparation services	20	3 180	956	382	220	37.3	11.7
541219	Other accounting services	39	D	D	D	c	D	D
5413	Architectural, engineering, & related services	170	143 276	53 491	11 006	1 534	21.4	5.1
54131	Architectural services	54	37 574	15 946	3 121	395	20.0	5.2
541310	Architectural services	54	37 574	15 946	3 121	395	20.0	5.2
54133	Engineering services	79	80 566	27 875	6 008	810	25.0	4.6
541330	Engineering services	79	80 566	27 875	6 008	810	25.0	4.6
54136	Geophysical surveying & mapping services	3	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	15	8 912	4 505	915	164	12.8	1.8
541370	Surveying & mapping (except geophysical) services	15	8 912	4 505	915	164	12.8	1.8
5414	Specialized design services	24	5 802	1 315	316	75	79.0	6.5
54141	Interior design services	13	3 758	386	70	27	88.4	–
541410	Interior design services	13	3 758	386	70	27	88.4	–
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	67	79 943	25 858	5 282	478	10.2	1.6
54151	Computer systems design & related services	67	79 943	25 858	5 282	478	10.2	1.6
541511	Custom computer programming services	29	33 936	17 282	3 821	277	15.0	3.3
541512	Computer systems design services	31	45 142	8 297	1 396	185	4.9	.3
5415121	Computer systems integrators	18	42 023	7 152	1 230	156	3.2	–
5416	Management, scientific, & technical consulting services	84	39 288	16 851	3 899	528	36.6	5.6
54161	Management consulting services	70	34 789	14 772	3 447	477	37.4	4.5
541611	Administrative management & general management consulting service	36	17 545	8 761	2 099	326	27.8	7.1
541612	Human resources & executive search consulting services	22	11 637	4 630	1 141	118	26.4	1.9
5416123	Human resources & personnel management consulting	11	D	D	D	b	D	D
541613	Marketing consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	56	55 615	17 677	4 502	618	26.5	.6
54181	Advertising agencies	16	16 537	8 158	2 137	220	9.4	–
541810	Advertising agencies	16	16 537	8 158	2 137	220	9.4	–
54186	Direct mail advertising	5	14 264	4 319	1 294	182	36.7	–
541860	Direct mail advertising	5	14 264	4 319	1 294	182	36.7	–
54189	Other services related to advertising	21	D	D	D	b	D	D
541890	Other services related to advertising	21	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	33	D	D	D	c	D	D
54192	Photographic services	22	8 357	2 017	452	109	30.1	–
541921	Photographic studios, portrait	20	D	D	D	c	D	D
	MEMPHIS, TN–AR–MS MSA							
54	**Professional, scientific, & technical services**	**1 864**	**1 555 674**	**583 098**	**129 333**	**16 144**	**23.4**	**6.0**
541	Professional, scientific, & technical services	1 864	1 555 674	583 098	129 333	16 144	23.4	6.0
5411	Legal services	541	319 872	115 173	25 587	2 851	26.9	4.3
54111	Offices of lawyers	518	305 107	110 468	24 480	2 695	27.5	4.5
541110	Offices of lawyers	518	305 107	110 468	24 480	2 695	27.5	4.5
5411101	Offices of lawyers (except legal aid societies)	518	305 107	110 468	24 480	2 695	27.5	4.5
54119	Other legal services	23	14 765	4 705	1 107	156	15.0	–
541191	Title abstract & settlement offices	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	297	170 097	64 745	15 385	2 872	21.9	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	297	170 097	64 745	15 385	2 872	21.9	6.8
541211	Offices of certified public accountants	175	132 774	48 632	11 160	1 355	19.4	2.9
541213	Tax return preparation services	28	7 692	2 881	1 259	893	18.0	9.0
541219	Other accounting services	83	15 997	6 208	1 341	270	45.4	18.8
5413	Architectural, engineering, & related services	262	274 234	120 833	24 765	2 774	16.8	3.1
54131	Architectural services	74	77 796	34 269	6 867	704	13.8	.7
541310	Architectural services	74	77 796	34 269	6 867	704	13.8	.7
54133	Engineering services	136	160 837	72 968	14 537	1 639	19.0	4.3
541330	Engineering services	136	160 837	72 968	14 537	1 639	19.0	4.3
54137	Surveying & mapping (except geophysical) services	17	3 238	1 301	268	66	39.7	–
541370	Surveying & mapping (except geophysical) services	17	3 238	1 301	268	66	39.7	–
54138	Testing laboratories	22	29 806	11 249	2 848	332	9.5	3.2
541380	Testing laboratories	22	29 806	11 249	2 848	332	9.5	3.2

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MEMPHIS, TN–AR–MS MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	75	49 300	11 436	2 527	369	53.3	2.3
54141	Interior design services	31	D	D	D	c	D	D
541410	Interior design services	31	D	D	D	c	D	D
54143	Graphic design services	41	29 395	6 997	1 652	208	50.1	1.0
541430	Graphic design services	41	29 395	6 997	1 652	208	50.1	1.0
5414301	Graphic design services (except commercial art & medical artists)	32	D	D	D	c	D	D
5415	Computer systems design & related services	176	303 869	106 630	24 869	2 592	17.8	7.3
54151	Computer systems design & related services	176	303 869	106 630	24 869	2 592	17.8	7.3
541511	Custom computer programming services	73	104 129	49 976	10 639	925	29.2	12.0
541512	Computer systems design services	71	64 172	25 685	5 744	550	33.8	6.0
5415121	Computer systems integrators	36	51 709	19 236	4 265	379	29.5	3.5
5415122	Computer systems consultants (except systems integrators)	35	12 463	6 449	1 479	171	51.5	16.2
541513	Computer facilities management services	13	D	D	D	g	D	D
541519	Other computer related services	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	256	177 761	76 823	14 102	1 998	31.5	14.0
54161	Management consulting services	202	139 846	62 981	11 043	1 657	34.0	11.8
541611	Administrative management & general management consulting service	90	71 127	32 773	5 061	596	24.0	11.7
541612	Human resources & executive search consulting services	47	26 980	13 088	2 817	396	34.6	14.1
5416122	Executive placement services	22	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	25	D	D	D	c	D	D
541613	Marketing consulting services	33	22 026	6 878	1 459	313	82.5	13.0
541614	Process, physical distribution, & logistics consulting services	16	13 650	6 954	1 330	290	1.4	7.0
541618	Other management consulting services	16	6 063	3 288	376	62	45.0	8.5
54162	Environmental consulting services	20	27 014	9 902	2 348	254	19.1	19.5
541620	Environmental consulting services	20	27 014	9 902	2 348	254	19.1	19.5
54169	Other scientific & technical consulting services	34	10 901	3 940	711	87	29.9	29.3
541690	Other scientific & technical consulting services	34	10 901	3 940	711	87	29.9	29.3
5418	Advertising & related services	155	196 726	57 146	13 967	1 748	25.2	3.8
54181	Advertising agencies	62	55 986	24 132	6 035	607	24.6	4.5
541810	Advertising agencies	62	55 986	24 132	6 035	607	24.6	4.5
54184	Media representatives	6	D	D	D	b	D	D
541840	Media representatives	6	D	D	D	b	D	D
5418402	Publishers' advertising representatives	4	D	D	D	b	D	D
54185	Display advertising	14	39 839	5 593	1 540	249	34.8	–
541850	Display advertising	14	39 839	5 593	1 540	249	34.8	–
5418502	Outdoor advertising services	11	D	D	D	c	D	D
54186	Direct mail advertising	15	38 135	9 350	2 311	347	34.3	3.0
541860	Direct mail advertising	15	38 135	9 350	2 311	347	34.3	3.0
54189	Other services related to advertising	41	D	D	D	e	D	D
541890	Other services related to advertising	41	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	24	26 567	4 261	846	154	19.4	3.2
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	92	D	D	D	f	D	D
54191	Marketing research & public opinion polling	18	D	D	D	e	D	D
541910	Marketing research & public opinion polling	18	D	D	D	e	D	D
54192	Photographic services	67	D	D	D	e	D	D
541921	Photographic studios, portrait	53	32 587	13 815	2 960	364	12.4	4.0
541922	Commercial photography	14	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	6	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	b	D	D
	AREA OUTSIDE MISSISSIPPI METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 879**	**599 936**	**213 456**	**48 409**	**8 784**	**39.7**	**9.2**
541	Professional, scientific, & technical services	1 879	599 936	213 456	48 409	8 784	39.7	9.2
5411	Legal services	789	215 512	69 242	14 281	2 523	37.6	7.2
54111	Offices of lawyers	784	D	D	D	h	D	D
541110	Offices of lawyers	784	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	784	D	D	D	h	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	440	112 296	47 115	12 331	2 714	45.2	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	440	112 296	47 115	12 331	2 714	45.2	5.9
541211	Offices of certified public accountants	219	78 189	32 001	7 908	1 181	42.3	3.4
541213	Tax return preparation services	88	10 052	2 697	1 339	746	56.2	3.2
541219	Other accounting services	125	15 241	5 846	1 497	390	60.9	13.6
5413	Architectural, engineering, & related services	275	119 861	50 639	11 246	1 895	50.6	10.2
54131	Architectural services	33	D	D	D	c	D	D
541310	Architectural services	33	D	D	D	c	D	D
54133	Engineering services	142	D	D	D	g	D	D
541330	Engineering services	142	D	D	D	g	D	D
54135	Building inspection services	6	D	D	D	b	D	D
541350	Building inspection services	6	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	59	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	59	D	D	D	e	D	D
5414	Specialized design services	37	7 371	1 192	311	120	59.6	5.0
54141	Interior design services	24	D	D	D	b	D	D
541410	Interior design services	24	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE MISSISSIPPI METROPOLITAN AREAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	53	D	D	D	e	D	D
54151	Computer systems design & related services	53	D	D	D	e	D	D
541511	Custom computer programming services	25	D	D	D	c	D	D
541512	Computer systems design services	21	5 991	1 009	216	47	62.0	10.2
5416	Management, scientific, & technical consulting services	122	43 272	16 489	3 744	435	36.1	11.9
54161	Management consulting services	68	31 646	13 421	3 176	347	26.7	13.4
541611	Administrative management & general management consulting service	40	D	D	D	e	D	D
541613	Marketing consulting services	11	4 128	1 674	395	41	38.5	8.5
541618	Other management consulting services	5	D	D	D	b	D	D
54162	Environmental consulting services	9	5 352	649	99	17	77.2	14.4
541620	Environmental consulting services	9	5 352	649	99	17	77.2	14.4
54169	Other scientific & technical consulting services	45	6 274	2 419	469	71	48.5	2.1
541690	Other scientific & technical consulting services	45	6 274	2 419	469	71	48.5	2.1
5417	Scientific research & development services	17	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	17	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	17	D	D	D	c	D	D
5418	Advertising & related services	77	D	D	D	e	D	D
54185	Display advertising	12	D	D	D	c	D	D
541850	Display advertising	12	D	D	D	c	D	D
5418502	Outdoor advertising services	11	D	D	D	c	D	D
54189	Other services related to advertising	29	D	D	D	b	D	D
541890	Other services related to advertising	29	D	D	D	b	D	D
5418903	Sign painting & lettering shop	16	8 922	859	79	29	92.5	.8
5419	Other professional, scientific, & technical services	69	D	D	D	c	D	D
54192	Photographic services	62	D	D	D	c	D	D
541921	Photographic studios, portrait	57	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	BILOXI–GULFPORT–PASCAGOULA, MS MSA								
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	D	c	D	D
5417	Scientific research & development services	4	D	D	D	D	c	D	D
	HATTIESBURG, MS MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	JACKSON, MS MSA								
54	**Professional, scientific, & technical services**	**3**	**1 179**	**438**	**243**	**59**	**10**	**D**	**10.3**
541	Professional, scientific, & technical services	3	1 179	438	243	59	10	D	10.3
	MEMPHIS, TN–AR–MS MSA								
54	**Professional, scientific, & technical services**	**12**	**15 248**	**11 927**	**4 382**	**912**	**130**	**85.8**	**10.0**
541	Professional, scientific, & technical services	12	15 248	11 927	4 382	912	130	85.8	10.0
5417	Scientific research & development services	10	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	AREA OUTSIDE MISSISSIPPI METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	D	b	D	D
5411	Legal services	13	3 826	3 642	2 205	471	91	–	7.8
54111	Offices of lawyers	13	3 826	3 642	2 205	471	91	–	7.8
541110	Offices of lawyers	13	3 826	3 642	2 205	471	91	–	7.8
5411102	Legal aid societies & similar legal services	13	3 826	3 642	2 205	471	91	–	7.8

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADAMS COUNTY, MS							
54	**Professional, scientific, & technical services**	**66**	**14 883**	**3 874**	**852**	**234**	**61.5**	**17.3**
541	Professional, scientific, & technical services	66	14 883	3 874	852	234	61.5	17.3
5411	Legal services	33	7 028	1 274	264	93	52.7	10.1
54111	Offices of lawyers	33	7 028	1 274	264	93	52.7	10.1
541110	Offices of lawyers	33	7 028	1 274	264	93	52.7	10.1
5411101	Offices of lawyers (except legal aid societies)	33	7 028	1 274	264	93	52.7	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 133	1 388	330	69	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 133	1 388	330	69	100.0	–
541211	Offices of certified public accountants	7	3 573	1 247	262	38	100.0	–
5413	Architectural, engineering, & related services	8	2 978	1 035	217	44	23.5	61.7
	ALCORN COUNTY, MS							
54	**Professional, scientific, & technical services**	**43**	**10 725**	**3 586**	**786**	**191**	**47.9**	**3.9**
541	Professional, scientific, & technical services	43	10 725	3 586	786	191	47.9	3.9
5411	Legal services	17	3 401	1 263	281	53	39.8	9.7
54111	Offices of lawyers	17	3 401	1 263	281	53	39.8	9.7
541110	Offices of lawyers	17	3 401	1 263	281	53	39.8	9.7
5411101	Offices of lawyers (except legal aid societies)	17	3 401	1 263	281	53	39.8	9.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 713	573	184	67	81.7	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 713	573	184	67	81.7	4.8
5413	Architectural, engineering, & related services	7	1 354	584	115	26	74.1	.4
5418	Advertising & related services	1	D	D	D	a	D	D
	AMITE COUNTY, MS							
54	**Professional, scientific, & technical services**	**11**	**4 244**	**326**	**53**	**22**	**95.1**	**–**
541	Professional, scientific, & technical services	11	4 244	326	53	22	95.1	–
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
	ATTALA COUNTY, MS							
54	**Professional, scientific, & technical services**	**17**	**8 521**	**2 159**	**122**	**39**	**93.5**	**1.7**
541	Professional, scientific, & technical services	17	8 521	2 159	122	39	93.5	1.7
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
	BENTON COUNTY, MS							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOLIVAR COUNTY, MS							
54	**Professional, scientific, & technical services**	**42**	**10 157**	**3 649**	**924**	**139**	**53.2**	**4.5**
541	Professional, scientific, & technical services	42	10 157	3 649	924	139	53.2	4.5
5411	Legal services	19	5 373	1 615	336	67	64.4	4.2
54111	Offices of lawyers	19	5 373	1 615	336	67	64.4	4.2
541110	Offices of lawyers	19	5 373	1 615	336	67	64.4	4.2
5411101	Offices of lawyers (except legal aid societies)	19	5 373	1 615	336	67	64.4	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 513	1 239	472	48	24.5	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 513	1 239	472	48	24.5	9.4
	CALHOUN COUNTY, MS							
54	**Professional, scientific, & technical services**	**15**	**4 044**	**1 068**	**249**	**47**	**88.5**	**5.2**
541	Professional, scientific, & technical services	15	4 044	1 068	249	47	88.5	5.2
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
54161	Management consulting services	1	D	D	D	b	D	D
541618	Other management consulting services	1	D	D	D	b	D	D
	CARROLL COUNTY, MS							
54	**Professional, scientific, & technical services**	**4**	**540**	**116**	**20**	**7**	**35.2**	**–**
	CHICKASAW COUNTY, MS							
54	**Professional, scientific, & technical services**	**16**	**2 169**	**739**	**205**	**62**	**65.6**	**8.2**
541	Professional, scientific, & technical services	16	2 169	739	205	62	65.6	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	998	444	124	44	82.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	998	444	124	44	82.4	–
	CHOCTAW COUNTY, MS							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	CLAIBORNE COUNTY, MS							
54	**Professional, scientific, & technical services**	**7**	**1 082**	**242**	**49**	**15**	**52.0**	**–**
541	Professional, scientific, & technical services	7	1 082	242	49	15	52.0	–
	CLARKE COUNTY, MS							
54	**Professional, scientific, & technical services**	**15**	**2 387**	**811**	**199**	**41**	**55.5**	**32.0**
541	Professional, scientific, & technical services	15	2 387	811	199	41	55.5	32.0
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	CLAY COUNTY, MS							
54	**Professional, scientific, & technical services**	**18**	**5 803**	**2 347**	**520**	**103**	**21.8**	**34.4**
541	Professional, scientific, & technical services	18	5 803	2 347	520	103	21.8	34.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	COAHOMA COUNTY, MS							
54	**Professional, scientific, & technical services**	**44**	**19 293**	**7 896**	**1 482**	**246**	**19.0**	**2.1**
541	Professional, scientific, & technical services	44	19 293	7 896	1 482	246	19.0	2.1
5411	Legal services	23	12 578	5 920	1 047	139	6.6	2.9
54111	Offices of lawyers	23	12 578	5 920	1 047	139	6.6	2.9
541110	Offices of lawyers	23	12 578	5 920	1 047	139	6.6	2.9
5411101	Offices of lawyers (except legal aid societies)	23	12 578	5 920	1 047	139	6.6	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 793	596	198	68	50.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 793	596	198	68	50.2	–
5413	Architectural, engineering, & related services	4	2 896	1 151	193	30	46.3	–
	COPIAH COUNTY, MS							
54	**Professional, scientific, & technical services**	**15**	**3 481**	**760**	**170**	**50**	**42.5**	**5.2**
541	Professional, scientific, & technical services	15	3 481	760	170	50	42.5	5.2
5411	Legal services	9	2 962	614	141	34	37.1	2.9
54111	Offices of lawyers	9	2 962	614	141	34	37.1	2.9
541110	Offices of lawyers	9	2 962	614	141	34	37.1	2.9
5411101	Offices of lawyers (except legal aid societies)	9	2 962	614	141	34	37.1	2.9
	COVINGTON COUNTY, MS							
54	**Professional, scientific, & technical services**	**12**	**2 474**	**653**	**158**	**37**	**61.5**	**14.1**
541	Professional, scientific, & technical services	12	2 474	653	158	37	61.5	14.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DESOTO COUNTY, MS							
54	**Professional, scientific, & technical services**	**83**	**24 378**	**8 740**	**1 910**	**445**	**57.9**	**3.8**
541	Professional, scientific, & technical services	83	24 378	8 740	1 910	445	57.9	3.8
5411	Legal services	38	11 130	3 670	721	132	58.2	5.5
54111	Offices of lawyers	37	D	D	D	c	D	D
541110	Offices of lawyers	37	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	37	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 661	580	154	45	95.3	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 661	580	154	45	95.3	4.7
5413	Architectural, engineering, & related services	10	3 373	1 572	316	58	71.7	2.8
5416	Management, scientific, & technical consulting services	9	5 014	2 209	549	173	27.2	.6
54161	Management consulting services	6	D	D	D	c	D	D
	FORREST COUNTY, MS							
54	**Professional, scientific, & technical services**	**166**	**61 116**	**19 752**	**4 124**	**799**	**44.4**	**7.2**
541	Professional, scientific, & technical services	166	61 116	19 752	4 124	799	44.4	7.2
5411	Legal services	77	32 533	10 840	2 195	316	44.5	8.2
54111	Offices of lawyers	76	D	D	D	e	D	D
541110	Offices of lawyers	76	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	76	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	6 247	2 935	723	198	39.2	23.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	6 247	2 935	723	198	39.2	23.4
541211	Offices of certified public accountants	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	9 135	4 065	870	159	61.8	–
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	6	1 580	261	56	23	18.9	–
541921	Photographic studios, portrait	6	1 580	261	56	23	18.9	–
54199	All other professional, scientific, & technical services	3	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	3	D	D	D	a	D	D
	FRANKLIN COUNTY, MS							
54	**Professional, scientific, & technical services**	**7**	**2 180**	**783**	**191**	**39**	**86.1**	**1.4**
541	Professional, scientific, & technical services	7	2 180	783	191	39	86.1	1.4
	GEORGE COUNTY, MS							
54	**Professional, scientific, & technical services**	**19**	**4 353**	**1 892**	**314**	**73**	**42.8**	**13.2**
541	Professional, scientific, & technical services	19	4 353	1 892	314	73	42.8	13.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 906	830	137	38	17.7	19.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 906	830	137	38	17.7	19.3
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	GREENE COUNTY, MS							
54	**Professional, scientific, & technical services**	**5**	**294**	**101**	**28**	**9**	**100.0**	**–**
	GRENADA COUNTY, MS							
54	**Professional, scientific, & technical services**	**29**	**8 781**	**4 146**	**752**	**127**	**19.2**	**6.0**
541	Professional, scientific, & technical services	29	8 781	4 146	752	127	19.2	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 233	982	209	38	11.5	17.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 233	982	209	38	11.5	17.2
5413	Architectural, engineering, & related services	6	3 525	2 095	314	47	25.0	.4
	HANCOCK COUNTY, MS							
54	**Professional, scientific, & technical services**	**55**	**54 164**	**23 518**	**5 391**	**614**	**11.4**	**1.6**
541	Professional, scientific, & technical services	55	54 164	23 518	5 391	614	11.4	1.6
5411	Legal services	15	3 827	1 199	200	46	71.4	–
54111	Offices of lawyers	15	3 827	1 199	200	46	71.4	–
541110	Offices of lawyers	15	3 827	1 199	200	46	71.4	–
5411101	Offices of lawyers (except legal aid societies)	15	3 827	1 199	200	46	71.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	e	D	D
54133	Engineering services	6	D	D	D	e	D	D
541330	Engineering services	6	D	D	D	e	D	D

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HARRISON COUNTY, MS							
54	**Professional, scientific, & technical services**	**335**	**152 034**	**55 625**	**12 010**	**2 049**	**30.7**	**8.7**
541	Professional, scientific, & technical services	335	152 034	55 625	12 010	2 049	30.7	8.7
5411	Legal services	159	67 895	22 334	4 675	713	28.0	7.8
54111	Offices of lawyers	157	D	D	D	f	D	D
541110	Offices of lawyers	157	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	157	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	51	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	51	D	D	D	f	D	D
541211	Offices of certified public accountants	22	7 181	3 973	917	124	37.8	3.7
541213	Tax return preparation services	11	D	D	D	e	D	D
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	48	D	D	D	e	D	D
54131	Architectural services	11	D	D	D	b	D	D
541310	Architectural services	11	D	D	D	b	D	D
54133	Engineering services	20	D	D	D	c	D	D
541330	Engineering services	20	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
5414	Specialized design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	21	D	D	D	c	D	D
54151	Computer systems design & related services	21	D	D	D	c	D	D
541511	Custom computer programming services	13	8 362	3 204	629	69	9.2	.6
5416	Management, scientific, & technical consulting services	17	15 842	4 350	801	67	54.4	2.7
54161	Management consulting services	16	D	D	D	b	D	D
541611	Administrative management & general management consulting service	8	D	D	D	b	D	D
541613	Marketing consulting services	2	D	D	D	a	D	D
5417	Scientific research & development services	5	D	D	D	c	D	D
5418	Advertising & related services	20	9 375	2 651	783	129	32.6	12.7
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	HINDS COUNTY, MS							
54	**Professional, scientific, & technical services**	**652**	**544 047**	**216 484**	**46 272**	**5 400**	**20.9**	**4.0**
541	Professional, scientific, & technical services	652	544 047	216 484	46 272	5 400	20.9	4.0
5411	Legal services	240	266 758	106 727	21 642	2 145	20.4	2.1
54111	Offices of lawyers	238	D	D	D	g	D	D
541110	Offices of lawyers	238	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	238	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	115	57 413	27 469	6 507	860	18.8	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	115	57 413	27 469	6 507	860	18.8	11.2
541211	Offices of certified public accountants	72	47 759	22 961	5 314	539	17.7	4.0
541213	Tax return preparation services	16	2 789	857	339	197	37.6	13.3
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	120	98 185	38 836	7 859	1 095	17.8	5.7
54131	Architectural services	42	31 401	14 066	2 731	338	15.8	5.9
541310	Architectural services	42	31 401	14 066	2 731	338	15.8	5.9
54133	Engineering services	54	54 485	18 123	3 801	518	19.3	6.4
541330	Engineering services	54	54 485	18 123	3 801	518	19.3	6.4
54137	Surveying & mapping (except geophysical) services	9	8 406	4 334	880	152	11.7	–
541370	Surveying & mapping (except geophysical) services	9	8 406	4 334	880	152	11.7	–
5414	Specialized design services	13	3 666	729	159	44	78.9	6.5
54141	Interior design services	8	D	D	D	a	D	D
541410	Interior design services	8	D	D	D	a	D	D
5415	Computer systems design & related services	49	48 812	19 551	4 509	377	14.7	1.8
54151	Computer systems design & related services	49	48 812	19 551	4 509	377	14.7	1.8
541511	Custom computer programming services	18	31 112	16 129	3 615	247	14.2	2.4
541512	Computer systems design services	25	D	D	D	c	D	D
5415121	Computer systems integrators	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	55	23 782	9 984	2 448	380	41.9	9.0
54161	Management consulting services	49	22 314	9 591	2 355	370	40.7	7.0
541611	Administrative management & general management consulting service	29	15 126	7 645	1 886	282	30.5	8.3
541612	Human resources & executive search consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	35	36 314	10 914	2 666	379	24.9	1.0
54181	Advertising agencies	9	11 863	6 011	1 613	156	13.1	–
541810	Advertising agencies	9	11 863	6 011	1 613	156	13.1	–
54189	Other services related to advertising	12	D	D	D	b	D	D
541890	Other services related to advertising	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	24	D	D	D	c	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOLMES COUNTY, MS							
54	**Professional, scientific, & technical services**	**7**	**3 184**	**546**	**142**	**27**	**26.6**	**–**
541	Professional, scientific, & technical services	7	3 184	546	142	27	26.6	–
5411	Legal services	4	D	D	D	a	D	D
54111	Offices of lawyers	4	D	D	D	a	D	D
541110	Offices of lawyers	4	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies)	4	D	D	D	a	D	D
	HUMPHREYS COUNTY, MS							
54	**Professional, scientific, & technical services**	**7**	**1 389**	**389**	**71**	**21**	**59.5**	**15.3**
541	Professional, scientific, & technical services	7	1 389	389	71	21	59.5	15.3
	ITAWAMBA COUNTY, MS							
54	**Professional, scientific, & technical services**	**10**	**1 317**	**477**	**119**	**31**	**77.6**	**–**
541	Professional, scientific, & technical services	10	1 317	477	119	31	77.6	–
	JACKSON COUNTY, MS							
54	**Professional, scientific, & technical services**	**161**	**134 337**	**61 436**	**13 997**	**1 603**	**15.6**	**5.5**
541	Professional, scientific, & technical services	161	134 337	61 436	13 997	1 603	15.6	5.5
5411	Legal services	59	47 300	19 179	3 794	337	29.1	5.4
54111	Offices of lawyers	57	D	D	D	e	D	D
541110	Offices of lawyers	57	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	57	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	38	72 140	36 900	8 934	1 029	4.0	2.7
54133	Engineering services	25	66 294	33 933	8 140	935	3.6	1.9
541330	Engineering services	25	66 294	33 933	8 140	935	3.6	1.9
5415	Computer systems design & related services	14	5 420	2 831	665	77	11.1	42.6
54151	Computer systems design & related services	14	5 420	2 831	665	77	11.1	42.6
5416	Management, scientific, & technical consulting services	6	D	D	D	b	D	D
	JASPER COUNTY, MS							
54	**Professional, scientific, & technical services**	**16**	**6 783**	**3 304**	**962**	**150**	**22.5**	**30.9**
541	Professional, scientific, & technical services	16	6 783	3 304	962	150	22.5	30.9
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	JEFFERSON COUNTY, MS							
54	**Professional, scientific, & technical services**	**4**	**1 325**	**142**	**31**	**12**	**100.0**	**–**
541	Professional, scientific, & technical services	4	1 325	142	31	12	100.0	–
	JEFFERSON DAVIS COUNTY, MS							
54	**Professional, scientific, & technical services**	**7**	**502**	**147**	**40**	**13**	**75.7**	**24.3**
	JONES COUNTY, MS							
54	**Professional, scientific, & technical services**	**83**	**48 246**	**12 064**	**2 700**	**478**	**33.0**	**26.6**
541	Professional, scientific, & technical services	83	48 246	12 064	2 700	478	33.0	26.6
5411	Legal services	31	10 091	1 653	358	79	41.6	13.0
54111	Offices of lawyers	31	10 091	1 653	358	79	41.6	13.0
541110	Offices of lawyers	31	10 091	1 653	358	79	41.6	13.0
5411101	Offices of lawyers (except legal aid societies)	31	10 091	1 653	358	79	41.6	13.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	6 279	2 981	583	121	31.9	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	6 279	2 981	583	121	31.9	7.8
541211	Offices of certified public accountants	15	5 650	2 817	508	87	29.4	7.5
5413	Architectural, engineering, & related services	8	4 026	1 831	412	72	21.7	7.0
5415	Computer systems design & related services	6	8 502	2 432	522	55	9.2	.4
54151	Computer systems design & related services	6	8 502	2 432	522	55	9.2	.4
5418	Advertising & related services	5	18 271	2 970	776	126	41.5	58.5
54185	Display advertising	3	D	D	D	c	D	D
541850	Display advertising	3	D	D	D	c	D	D
5418502	Outdoor advertising services	2	D	D	D	c	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5418903	Sign painting & lettering shop	1	D	D	D	a	D	D
	KEMPER COUNTY, MS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAFAYETTE COUNTY, MS							
54	**Professional, scientific, & technical services**	**70**	**27 572**	**14 129**	**2 906**	**422**	**30.3**	**14.1**
541	Professional, scientific, & technical services	70	27 572	14 129	2 906	422	30.3	14.1
5411	Legal services	31	13 117	7 678	1 355	180	18.8	2.0
54111	Offices of lawyers	31	13 117	7 678	1 355	180	18.8	2.0
541110	Offices of lawyers	31	13 117	7 678	1 355	180	18.8	2.0
5411101	Offices of lawyers (except legal aid societies)	31	13 117	7 678	1 355	180	18.8	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 085	1 616	583	63	37.5	62.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 085	1 616	583	63	37.5	62.5
5413	Architectural, engineering, & related services	7	4 774	2 403	501	107	47.5	6.4
5416	Management, scientific, & technical consulting services	8	3 704	1 560	319	32	13.5	32.0
54161	Management consulting services	7	D	D	D	b	D	D
	LAMAR COUNTY, MS							
54	**Professional, scientific, & technical services**	**36**	**14 130**	**6 445**	**1 296**	**195**	**27.5**	**3.4**
541	Professional, scientific, & technical services	36	14 130	6 445	1 296	195	27.5	3.4
5411	Legal services	12	5 926	3 216	671	74	9.2	2.4
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 296	795	196	33	37.5	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 296	795	196	33	37.5	8.2
5413	Architectural, engineering, & related services	9	4 277	1 884	329	45	32.7	–
	LAUDERDALE COUNTY, MS							
54	**Professional, scientific, & technical services**	**117**	**33 881**	**10 557**	**2 534**	**483**	**41.2**	**4.5**
541	Professional, scientific, & technical services	117	33 881	10 557	2 534	483	41.2	4.5
5411	Legal services	43	11 142	2 376	514	110	54.5	9.6
54111	Offices of lawyers	42	D	D	D	c	D	D
541110	Offices of lawyers	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	9 285	3 706	1 010	185	32.4	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	9 285	3 706	1 010	185	32.4	4.2
541211	Offices of certified public accountants	17	7 713	3 291	855	106	27.3	3.6
5413	Architectural, engineering, & related services	19	7 050	3 576	783	122	42.5	.5
5418	Advertising & related services	6	3 672	476	123	24	–	–
	LAWRENCE COUNTY, MS							
54	**Professional, scientific, & technical services**	**4**	**612**	**117**	**26**	**10**	**82.8**	**–**
	LEAKE COUNTY, MS							
54	**Professional, scientific, & technical services**	**16**	**1 471**	**296**	**85**	**36**	**46.2**	**5.0**
541	Professional, scientific, & technical services	16	1 471	296	85	36	46.2	5.0
	LEE COUNTY, MS							
54	**Professional, scientific, & technical services**	**140**	**64 017**	**26 623**	**6 308**	**865**	**23.9**	**5.1**
541	Professional, scientific, & technical services	140	64 017	26 623	6 308	865	23.9	5.1
5411	Legal services	56	21 956	9 674	2 183	266	31.1	3.3
54111	Offices of lawyers	56	21 956	9 674	2 183	266	31.1	3.3
541110	Offices of lawyers	56	21 956	9 674	2 183	266	31.1	3.3
5411101	Offices of lawyers (except legal aid societies)	56	21 956	9 674	2 183	266	31.1	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	7 525	3 510	886	174	47.8	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	7 525	3 510	886	174	47.8	3.5
541211	Offices of certified public accountants	20	5 559	2 429	623	85	47.0	–
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	14 473	6 197	1 513	209	5.3	4.5
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
5414	Specialized design services	5	1 480	357	101	30	97.9	2.1
5416	Management, scientific, & technical consulting services	8	10 569	4 706	1 134	109	2.6	1.9
54161	Management consulting services	7	D	D	D	c	D	D
541611	Administrative management & general management consulting service	3	D	D	D	c	D	D
5418	Advertising & related services	14	5 059	1 523	312	44	28.1	16.5
54189	Other services related to advertising	6	1 659	267	54	13	9.2	50.4
541890	Other services related to advertising	6	1 659	267	54	13	9.2	50.4
5419	Other professional, scientific, & technical services	7	2 070	514	159	31	4.6	26.2
54192	Photographic services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEFLORE COUNTY, MS							
54	**Professional, scientific, & technical services**	**63**	**23 605**	**7 825**	**1 908**	**324**	**28.7**	**14.2**
541	Professional, scientific, & technical services	63	23 605	7 825	1 908	324	28.7	14.2
5411	Legal services	27	6 340	2 100	469	80	34.1	3.2
54111	Offices of lawyers	27	6 340	2 100	469	80	34.1	3.2
541110	Offices of lawyers	27	6 340	2 100	469	80	34.1	3.2
5411101	Offices of lawyers (except legal aid societies)	27	6 340	2 100	469	80	34.1	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	5 368	1 915	436	72	37.5	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	5 368	1 915	436	72	37.5	2.3
541211	Offices of certified public accountants	10	5 054	1 799	408	58	37.1	2.5
5413	Architectural, engineering, & related services	8	7 312	2 900	791	110	9.2	41.6
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5418	Advertising & related services	4	1 902	291	73	26	10.3	–
	LINCOLN COUNTY, MS							
54	**Professional, scientific, & technical services**	**41**	**16 999**	**6 978**	**1 734**	**298**	**80.0**	**2.1**
541	Professional, scientific, & technical services	41	16 999	6 978	1 734	298	80.0	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 634	581	147	38	98.7	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 634	581	147	38	98.7	1.3
5413	Architectural, engineering, & related services	13	11 654	5 398	1 304	221	84.0	.8
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
	LOWNDES COUNTY, MS							
54	**Professional, scientific, & technical services**	**90**	**31 364**	**12 327**	**3 041**	**459**	**21.1**	**6.6**
541	Professional, scientific, & technical services	90	31 364	12 327	3 041	459	21.1	6.6
5411	Legal services	33	10 798	3 562	825	123	25.9	10.5
54111	Offices of lawyers	31	D	D	D	c	D	D
541110	Offices of lawyers	31	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	9 429	4 530	1 154	172	12.3	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	9 429	4 530	1 154	172	12.3	5.2
541211	Offices of certified public accountants	6	6 682	3 141	748	83	10.0	–
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	3 997	1 940	457	57	40.5	5.1
5418	Advertising & related services	7	3 362	855	216	39	5.0	–
	MADISON COUNTY, MS							
54	**Professional, scientific, & technical services**	**131**	**103 669**	**32 234**	**7 060**	**1 042**	**20.6**	**3.0**
541	Professional, scientific, & technical services	131	103 669	32 234	7 060	1 042	20.6	3.0
5411	Legal services	34	32 563	10 054	2 349	418	9.9	1.6
54111	Offices of lawyers	33	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	c	D	D
54119	Other legal services	1	D	D	D	e	D	D
541199	All other legal services	1	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	6 858	2 551	633	115	34.3	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	6 858	2 551	633	115	34.3	8.4
541211	Offices of certified public accountants	14	4 841	2 005	515	65	37.3	9.8
541219	Other accounting services	8	2 017	546	118	50	26.9	5.2
5413	Architectural, engineering, & related services	27	14 564	6 161	1 339	193	42.4	12.2
54133	Engineering services	14	10 897	4 786	1 095	152	37.8	2.5
541330	Engineering services	14	10 897	4 786	1 095	152	37.8	2.5
5414	Specialized design services	5	1 565	443	127	17	94.9	–
5415	Computer systems design & related services	13	24 707	5 181	510	58	2.1	1.0
54151	Computer systems design & related services	13	24 707	5 181	510	58	2.1	1.0
541512	Computer systems design services	4	D	D	D	b	D	D
5415121	Computer systems integrators	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	5 681	2 154	444	23	31.4	.2
54161	Management consulting services	11	D	D	D	a	D	D
5418	Advertising & related services	13	16 786	5 589	1 636	207	31.4	–
54189	Other services related to advertising	5	4 716	760	169	25	.7	–
541890	Other services related to advertising	5	4 716	760	169	25	.7	–
	MARION COUNTY, MS							
54	**Professional, scientific, & technical services**	**21**	**5 708**	**2 945**	**558**	**112**	**48.8**	**17.9**
541	Professional, scientific, & technical services	21	5 708	2 945	558	112	48.8	17.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	2 099	1 013	208	58	82.7	3.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARSHALL COUNTY, MS							
54	**Professional, scientific, & technical services**	**20**	**4 319**	**647**	**133**	**32**	**52.0**	**5.0**
541	Professional, scientific, & technical services	20	4 319	647	133	32	52.0	5.0
	MONROE COUNTY, MS							
54	**Professional, scientific, & technical services**	**35**	**5 520**	**1 523**	**382**	**114**	**63.1**	**24.3**
541	Professional, scientific, & technical services	35	5 520	1 523	382	114	63.1	24.3
5411	Legal services	19	3 182	649	157	44	59.6	31.9
54111	Offices of lawyers	19	3 182	649	157	44	59.6	31.9
541110	Offices of lawyers	19	3 182	649	157	44	59.6	31.9
5411101	Offices of lawyers (except legal aid societies)	19	3 182	649	157	44	59.6	31.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 384	530	141	45	60.3	23.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 384	530	141	45	60.3	23.6
	MONTGOMERY COUNTY, MS							
54	**Professional, scientific, & technical services**	**10**	**3 193**	**705**	**189**	**54**	**32.2**	**–**
541	Professional, scientific, & technical services	10	3 193	705	189	54	32.2	–
	NESHOBA COUNTY, MS							
54	**Professional, scientific, & technical services**	**18**	**4 726**	**1 691**	**395**	**69**	**56.4**	**–**
541	Professional, scientific, & technical services	18	4 726	1 691	395	69	56.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 018	362	97	25	68.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 018	362	97	25	68.2	–
	NEWTON COUNTY, MS							
54	**Professional, scientific, & technical services**	**16**	**5 937**	**3 105**	**625**	**232**	**27.4**	**.9**
541	Professional, scientific, & technical services	16	5 937	3 105	625	232	27.4	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	c	D	D
	NOXUBEE COUNTY, MS							
54	**Professional, scientific, & technical services**	**8**	**644**	**141**	**46**	**27**	**73.8**	**3.9**
	OKTIBBEHA COUNTY, MS							
54	**Professional, scientific, & technical services**	**61**	**12 632**	**4 076**	**1 015**	**286**	**51.2**	**7.9**
541	Professional, scientific, & technical services	61	12 632	4 076	1 015	286	51.2	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 675	1 080	314	141	9.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 675	1 080	314	141	9.6	–
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	18	4 589	1 633	413	59	74.6	13.8
	PANOLA COUNTY, MS							
54	**Professional, scientific, & technical services**	**30**	**11 028**	**5 354**	**1 334**	**201**	**42.4**	**25.6**
541	Professional, scientific, & technical services	30	11 028	5 354	1 334	201	42.4	25.6
5411	Legal services	19	6 220	2 083	486	77	33.1	25.2
54111	Offices of lawyers	19	6 220	2 083	486	77	33.1	25.2
541110	Offices of lawyers	19	6 220	2 083	486	77	33.1	25.2
5411101	Offices of lawyers (except legal aid societies)	19	6 220	2 083	486	77	33.1	25.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 520	854	293	36	20.9	18.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 520	854	293	36	20.9	18.4
5418	Advertising & related services	1	D	D	D	b	D	D
	PEARL RIVER COUNTY, MS							
54	**Professional, scientific, & technical services**	**49**	**13 627**	**5 192**	**974**	**174**	**52.2**	**2.5**
541	Professional, scientific, & technical services	49	13 627	5 192	974	174	52.2	2.5
5411	Legal services	12	3 943	1 989	309	50	22.2	1.2
54111	Offices of lawyers	12	3 943	1 989	309	50	22.2	1.2
541110	Offices of lawyers	12	3 943	1 989	309	50	22.2	1.2
5411101	Offices of lawyers (except legal aid societies)	12	3 943	1 989	309	50	22.2	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 421	634	161	49	31.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 421	634	161	49	31.1	–
5413	Architectural, engineering, & related services	13	6 248	1 396	262	45	79.9	.4
	PERRY COUNTY, MS							
54	**Professional, scientific, & technical services**	**5**	**786**	**222**	**47**	**14**	**76.1**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PIKE COUNTY, MS							
54	**Professional, scientific, & technical services**	**52**	**10 654**	**3 249**	**768**	**163**	**57.9**	**1.7**
541	Professional, scientific, & technical services	52	10 654	3 249	768	163	57.9	1.7
5411	Legal services	28	5 696	1 199	244	67	60.1	.9
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 542	1 024	259	63	46.3	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 542	1 024	259	63	46.3	.5
5413	Architectural, engineering, & related services	7	1 408	646	179	29	100.0	–
	PONTOTOC COUNTY, MS							
54	**Professional, scientific, & technical services**	**19**	**4 290**	**1 129**	**317**	**75**	**85.2**	**.8**
541	Professional, scientific, & technical services	19	4 290	1 129	317	75	85.2	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 199	332	124	39	88.6	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 199	332	124	39	88.6	2.8
5413	Architectural, engineering, & related services	4	1 382	523	115	18	84.8	–
	PRENTISS COUNTY, MS							
54	**Professional, scientific, & technical services**	**21**	**7 533**	**2 014**	**476**	**87**	**32.6**	**–**
541	Professional, scientific, & technical services	21	7 533	2 014	476	87	32.6	–
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	1 940	412	88	12	D	–
	QUITMAN COUNTY, MS							
54	**Professional, scientific, & technical services**	**6**	**701**	**177**	**49**	**21**	**53.5**	**6.7**
	RANKIN COUNTY, MS							
54	**Professional, scientific, & technical services**	**129**	**73 762**	**24 414**	**4 858**	**740**	**29.0**	**3.8**
541	Professional, scientific, & technical services	129	73 762	24 414	4 858	740	29.0	3.8
5411	Legal services	41	14 521	4 992	693	110	57.2	11.0
54111	Offices of lawyers	39	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	3 261	1 318	332	97	41.2	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	3 261	1 318	332	97	41.2	15.0
5413	Architectural, engineering, & related services	23	30 527	8 494	1 808	246	23.2	–
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
54133	Engineering services	11	15 184	4 966	1 112	140	36.5	–
541330	Engineering services	11	15 184	4 966	1 112	140	36.5	–
54136	Geophysical surveying & mapping services	2	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	2	D	D	D	b	D	D
5415	Computer systems design & related services	5	6 424	1 126	263	43	7.8	2.5
54151	Computer systems design & related services	5	6 424	1 126	263	43	7.8	2.5
541512	Computer systems design services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	9 825	4 713	1 007	125	26.9	.3
54161	Management consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	8	2 515	1 174	200	32	17.0	–
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	SCOTT COUNTY, MS							
54	**Professional, scientific, & technical services**	**19**	**2 908**	**1 122**	**314**	**66**	**63.8**	**14.1**
541	Professional, scientific, & technical services	19	2 908	1 122	314	66	63.8	14.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 162	410	137	34	97.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 162	410	137	34	97.9	–
	SHARKEY COUNTY, MS							
54	**Professional, scientific, & technical services**	**7**	**1 428**	**606**	**127**	**22**	**64.6**	**–**
541	Professional, scientific, & technical services	7	1 428	606	127	22	64.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SIMPSON COUNTY, MS							
54	**Professional, scientific, & technical services**	**22**	**5 978**	**2 095**	**432**	**86**	**48.9**	**25.0**
541	Professional, scientific, & technical services	22	5 978	2 095	432	86	48.9	25.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	SMITH COUNTY, MS							
54	**Professional, scientific, & technical services**	**13**	**4 046**	**546**	**152**	**41**	**93.8**	**3.1**
541	Professional, scientific, & technical services	13	4 046	546	152	41	93.8	3.1
5411	Legal services	5	3 393	398	93	21	100.0	–
54111	Offices of lawyers	5	3 393	398	93	21	100.0	–
541110	Offices of lawyers	5	3 393	398	93	21	100.0	–
5411101	Offices of lawyers (except legal aid societies)	5	3 393	398	93	21	100.0	–
	STONE COUNTY, MS							
54	**Professional, scientific, & technical services**	**13**	**5 213**	**1 844**	**312**	**65**	**24.3**	**2.1**
541	Professional, scientific, & technical services	13	5 213	1 844	312	65	24.3	2.1
5418	Advertising & related services	2	D	D	D	a	D	D
	SUNFLOWER COUNTY, MS							
54	**Professional, scientific, & technical services**	**27**	**6 525**	**1 733**	**416**	**90**	**54.3**	**3.9**
541	Professional, scientific, & technical services	27	6 525	1 733	416	90	54.3	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 649	541	144	33	92.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 649	541	144	33	92.7	–
5414	Specialized design services	1	D	D	D	a	D	D
	TALLAHATCHIE COUNTY, MS							
54	**Professional, scientific, & technical services**	**10**	**1 579**	**513**	**64**	**19**	**60.7**	**9.9**
541	Professional, scientific, & technical services	10	1 579	513	64	19	60.7	9.9
	TATE COUNTY, MS							
54	**Professional, scientific, & technical services**	**21**	**2 817**	**755**	**160**	**54**	**72.0**	**17.0**
541	Professional, scientific, & technical services	21	2 817	755	160	54	72.0	17.0
	TIPPAH COUNTY, MS							
54	**Professional, scientific, & technical services**	**12**	**2 288**	**926**	**231**	**42**	**38.8**	**3.8**
541	Professional, scientific, & technical services	12	2 288	926	231	42	38.8	3.8
	TISHOMINGO COUNTY, MS							
54	**Professional, scientific, & technical services**	**16**	**3 106**	**1 476**	**339**	**43**	**31.9**	**1.9**
541	Professional, scientific, & technical services	16	3 106	1 476	339	43	31.9	1.9
	TUNICA COUNTY, MS							
54	**Professional, scientific, & technical services**	**6**	**2 503**	**502**	**71**	**19**	**88.1**	**11.9**
541	Professional, scientific, & technical services	6	2 503	502	71	19	88.1	11.9
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	UNION COUNTY, MS							
54	**Professional, scientific, & technical services**	**27**	**4 783**	**1 407**	**320**	**75**	**54.4**	**.2**
541	Professional, scientific, & technical services	27	4 783	1 407	320	75	54.4	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 916	705	186	30	44.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 916	705	186	30	44.3	–
	WALTHALL COUNTY, MS							
54	**Professional, scientific, & technical services**	**7**	**898**	**245**	**74**	**19**	**50.6**	**–**
541	Professional, scientific, & technical services	7	898	245	74	19	50.6	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WARREN COUNTY, MS							
54	**Professional, scientific, & technical services**	**76**	**34 179**	**17 414**	**4 089**	**577**	**21.0**	**9.6**
541	Professional, scientific, & technical services	76	34 179	17 414	4 089	577	21.0	9.6
5411	Legal services	27	6 800	2 615	415	76	43.1	9.6
54111	Offices of lawyers	27	6 800	2 615	415	76	43.1	9.6
541110	Offices of lawyers	27	6 800	2 615	415	76	43.1	9.6
5411101	Offices of lawyers (except legal aid societies)	27	6 800	2 615	415	76	43.1	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	5 423	3 292	806	143	24.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	5 423	3 292	806	143	24.6	–
5413	Architectural, engineering, & related services	12	4 462	2 229	673	87	18.3	4.5
54137	Surveying & mapping (except geophysical) services	6	2 028	955	190	42	8.5	1.8
541370	Surveying & mapping (except geophysical) services	6	2 028	955	190	42	8.5	1.8
5415	Computer systems design & related services	7	5 850	3 257	752	97	22.1	15.2
54151	Computer systems design & related services	7	5 850	3 257	752	97	22.1	15.2
5417	Scientific research & development services	3	8 919	4 953	1 200	120	–	–
	WASHINGTON COUNTY, MS							
54	**Professional, scientific, & technical services**	**83**	**36 211**	**10 485**	**2 281**	**361**	**31.0**	**3.8**
541	Professional, scientific, & technical services	83	36 211	10 485	2 281	361	31.0	3.8
5411	Legal services	31	14 602	5 020	1 028	143	31.2	2.3
54111	Offices of lawyers	31	14 602	5 020	1 028	143	31.2	2.3
541110	Offices of lawyers	31	14 602	5 020	1 028	143	31.2	2.3
5411101	Offices of lawyers (except legal aid societies)	31	14 602	5 020	1 028	143	31.2	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	4 684	1 280	322	84	69.4	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	4 684	1 280	322	84	69.4	5.1
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	4 307	1 851	403	66	56.3	–
5417	Scientific research & development services	3	D	D	D	a	D	D
5418	Advertising & related services	6	1 901	635	156	26	9.2	–
	WAYNE COUNTY, MS							
54	**Professional, scientific, & technical services**	**15**	**1 697**	**417**	**108**	**37**	**31.1**	**1.5**
541	Professional, scientific, & technical services	15	1 697	417	108	37	31.1	1.5
	WEBSTER COUNTY, MS							
54	**Professional, scientific, & technical services**	**11**	**3 247**	**1 129**	**240**	**52**	**38.6**	**–**
541	Professional, scientific, & technical services	11	3 247	1 129	240	52	38.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	WILKINSON COUNTY, MS							
54	**Professional, scientific, & technical services**	**6**	**696**	**146**	**35**	**13**	**28.7**	**42.5**
	WINSTON COUNTY, MS							
54	**Professional, scientific, & technical services**	**20**	**5 906**	**3 177**	**828**	**176**	**54.7**	**16.2**
541	Professional, scientific, & technical services	20	5 906	3 177	828	176	54.7	16.2
5411	Legal services	12	2 984	1 262	335	51	22.0	32.1
54111	Offices of lawyers	12	2 984	1 262	335	51	22.0	32.1
541110	Offices of lawyers	12	2 984	1 262	335	51	22.0	32.1
5411101	Offices of lawyers (except legal aid societies)	12	2 984	1 262	335	51	22.0	32.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 708	1 888	489	123	87.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 708	1 888	489	123	87.3	–
	YALOBUSHA COUNTY, MS							
54	**Professional, scientific, & technical services**	**10**	**2 410**	**867**	**209**	**54**	**76.3**	**–**
541	Professional, scientific, & technical services	10	2 410	867	209	54	76.3	–
	YAZOO COUNTY, MS							
54	**Professional, scientific, & technical services**	**19**	**9 437**	**1 257**	**231**	**67**	**21.9**	**.6**
541	Professional, scientific, & technical services	19	9 437	1 257	231	67	21.9	.6
5411	Legal services	6	7 682	742	100	22	11.0	–
54111	Offices of lawyers	6	7 682	742	100	22	11.0	–
541110	Offices of lawyers	6	7 682	742	100	22	11.0	–
5411101	Offices of lawyers (except legal aid societies)	6	7 682	742	100	22	11.0	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ABERDEEN, MS							
54	**Professional, scientific, & technical services**	**18**	**3 561**	**947**	**238**	**67**	**65.0**	**29.3**
541	Professional, scientific, & technical services	18	3 561	947	238	67	65.0	29.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	AMORY, MS							
54	**Professional, scientific, & technical services**	**14**	**1 583**	**454**	**118**	**40**	**63.4**	**5.6**
541	Professional, scientific, & technical services	14	1 583	454	118	40	63.4	5.6
	BALDWYN, MS *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	BALDWYN, MS (PRENTISS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	BATESVILLE, MS							
54	**Professional, scientific, & technical services**	**24**	**9 919**	**5 085**	**1 241**	**182**	**44.9**	**24.8**
541	Professional, scientific, & technical services	24	9 919	5 085	1 241	182	44.9	24.8
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
	BAY ST. LOUIS, MS							
54	**Professional, scientific, & technical services**	**26**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	26	D	D	D	b	D	D
5411	Legal services	11	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	BELZONI, MS							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
	BILOXI, MS							
54	**Professional, scientific, & technical services**	**100**	**53 335**	**20 000**	**4 253**	**618**	**23.4**	**5.8**
541	Professional, scientific, & technical services	100	53 335	20 000	4 253	618	23.4	5.8
5411	Legal services	44	22 178	5 854	1 157	198	34.8	7.5
54111	Offices of lawyers	44	22 178	5 854	1 157	198	34.8	7.5
541110	Offices of lawyers	44	22 178	5 854	1 157	198	34.8	7.5
5411101	Offices of lawyers (except legal aid societies)	44	22 178	5 854	1 157	198	34.8	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 698	2 265	536	71	29.0	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 698	2 265	536	71	29.0	3.8
5413	Architectural, engineering, & related services	14	6 585	2 889	597	76	24.3	3.4
5415	Computer systems design & related services	12	6 983	3 487	758	95	1.8	.7
54151	Computer systems design & related services	12	6 983	3 487	758	95	1.8	.7
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
541611	Administrative management & general management consulting service	2	D	D	D	b	D	D
5418	Advertising & related services	7	3 705	1 246	351	69	28.8	23.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOONEVILLE, MS							
54	**Professional, scientific, & technical services**	**16**	**5 800**	**1 854**	**447**	**81**	**12.4**	**–**
541	Professional, scientific, & technical services	16	5 800	1 854	447	81	12.4	–
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
	BRANDON, MS							
54	**Professional, scientific, & technical services**	**51**	**19 435**	**4 650**	**964**	**178**	**32.0**	**6.0**
541	Professional, scientific, & technical services	51	19 435	4 650	964	178	32.0	6.0
5411	Legal services	21	5 172	1 230	231	43	60.9	20.6
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 174	479	125	34	45.8	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 174	479	125	34	45.8	6.0
5413	Architectural, engineering, & related services	9	11 370	2 470	488	78	13.3	–
54136	Geophysical surveying & mapping services	1	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	1	D	D	D	b	D	D
	BROOKHAVEN, MS							
54	**Professional, scientific, & technical services**	**34**	**16 240**	**6 710**	**1 685**	**281**	**82.2**	**1.3**
541	Professional, scientific, & technical services	34	16 240	6 710	1 685	281	82.2	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 634	581	147	38	98.7	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 634	581	147	38	98.7	1.3
5413	Architectural, engineering, & related services	9	11 116	5 183	1 270	208	86.6	–
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
	CANTON, MS							
54	**Professional, scientific, & technical services**	**20**	**7 771**	**2 243**	**514**	**98**	**58.9**	**10.2**
541	Professional, scientific, & technical services	20	7 771	2 243	514	98	58.9	10.2
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	902	291	72	22	56.7	24.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	902	291	72	22	56.7	24.5
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	CARTHAGE, MS							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	CLARKSDALE, MS							
54	**Professional, scientific, & technical services**	**41**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	41	D	D	D	c	D	D
5411	Legal services	22	D	D	D	c	D	D
54111	Offices of lawyers	22	D	D	D	c	D	D
541110	Offices of lawyers	22	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 793	596	198	68	50.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 793	596	198	68	50.2	–
5413	Architectural, engineering, & related services	4	2 896	1 151	193	30	46.3	–
	CLEVELAND, MS							
54	**Professional, scientific, & technical services**	**35**	**8 813**	**3 187**	**843**	**124**	**50.8**	**4.4**
541	Professional, scientific, & technical services	35	8 813	3 187	843	124	50.8	4.4
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLINTON, MS							
54	**Professional, scientific, & technical services**	**31**	**8 905**	**3 985**	**993**	**177**	**58.5**	**34.6**
541	Professional, scientific, & technical services	31	8 905	3 985	993	177	58.5	34.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 396	2 339	637	98	29.2	70.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 396	2 339	637	98	29.2	70.8
5413	Architectural, engineering, & related services	8	2 402	868	188	24	92.2	1.5
	COLLINS, MS							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	COLUMBIA, MS							
54	**Professional, scientific, & technical services**	**16**	**4 276**	**2 229**	**410**	**74**	**31.6**	**23.9**
541	Professional, scientific, & technical services	16	4 276	2 229	410	74	31.6	23.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	COLUMBUS, MS							
54	**Professional, scientific, & technical services**	**77**	**27 175**	**10 099**	**2 453**	**383**	**19.3**	**5.8**
541	Professional, scientific, & technical services	77	27 175	10 099	2 453	383	19.3	5.8
5411	Legal services	33	10 798	3 562	825	123	25.9	10.5
54111	Offices of lawyers	31	D	D	D	c	D	D
541110	Offices of lawyers	31	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	7 417	3 317	822	125	13.7	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	7 417	3 317	822	125	13.7	.2
541211	Offices of certified public accountants	6	6 682	3 141	748	83	10.0	–
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
	CORINTH, MS							
54	**Professional, scientific, & technical services**	**39**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	39	D	D	D	c	D	D
5411	Legal services	17	3 401	1 263	281	53	39.8	9.7
54111	Offices of lawyers	17	3 401	1 263	281	53	39.8	9.7
541110	Offices of lawyers	17	3 401	1 263	281	53	39.8	9.7
5411101	Offices of lawyers (except legal aid societies)	17	3 401	1 263	281	53	39.8	9.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 713	573	184	67	81.7	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 713	573	184	67	81.7	4.8
5418	Advertising & related services	1	D	D	D	a	D	D
	CRYSTAL SPRINGS, MS							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	D'IBERVILLE, MS							
54	**Professional, scientific, & technical services**	**5**	**8 467**	**800**	**147**	**23**	**100.0**	**–**
541	Professional, scientific, & technical services	5	8 467	800	147	23	100.0	–
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D
541613	Marketing consulting services	1	D	D	D	a	D	D
	DURANT, MS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	ELLISVILLE, MS							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	FLOWOOD, MS							
54	**Professional, scientific, & technical services**	**9**	**12 246**	**3 849**	**777**	**109**	**6.3**	**.6**
541	Professional, scientific, & technical services	9	12 246	3 849	777	109	6.3	.6
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FOREST, MS							
54	**Professional, scientific, & technical services**	**14**	**2 522**	**1 006**	**279**	**51**	**62.2**	**16.3**
541	Professional, scientific, & technical services	14	2 522	1 006	279	51	62.2	16.3
	FULTON, MS							
54	**Professional, scientific, & technical services**	**10**	**1 317**	**477**	**119**	**31**	**77.6**	**–**
541	Professional, scientific, & technical services	10	1 317	477	119	31	77.6	–
	GAUTIER, MS							
54	**Professional, scientific, & technical services**	**13**	**18 524**	**9 631**	**2 234**	**326**	**.6**	**7.8**
541	Professional, scientific, & technical services	13	18 524	9 631	2 234	326	.6	7.8
5413	Architectural, engineering, & related services	7	18 007	9 423	2 179	315	.3	6.2
54133	Engineering services	7	18 007	9 423	2 179	315	.3	6.2
541330	Engineering services	7	18 007	9 423	2 179	315	.3	6.2
	GREENVILLE, MS							
54	**Professional, scientific, & technical services**	**66**	**31 682**	**8 757**	**1 930**	**299**	**32.6**	**4.3**
541	Professional, scientific, & technical services	66	31 682	8 757	1 930	299	32.6	4.3
5411	Legal services	29	D	D	D	c	D	D
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 773	979	250	67	75.3	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 773	979	250	67	75.3	5.9
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	a	D	D
	GREENWOOD, MS							
54	**Professional, scientific, & technical services**	**61**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	61	D	D	D	e	D	D
5411	Legal services	27	6 340	2 100	469	80	34.1	3.2
54111	Offices of lawyers	27	6 340	2 100	469	80	34.1	3.2
541110	Offices of lawyers	27	6 340	2 100	469	80	34.1	3.2
5411101	Offices of lawyers (except legal aid societies)	27	6 340	2 100	469	80	34.1	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	5 368	1 915	436	72	37.5	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	5 368	1 915	436	72	37.5	2.3
541211	Offices of certified public accountants	10	5 054	1 799	408	58	37.1	2.5
5413	Architectural, engineering, & related services	8	7 312	2 900	791	110	9.2	41.6
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	GRENADA, MS							
54	**Professional, scientific, & technical services**	**28**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 233	982	209	38	11.5	17.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 233	982	209	38	11.5	17.2
5413	Architectural, engineering, & related services	6	3 525	2 095	314	47	25.0	.4
	GULFPORT, MS							
54	**Professional, scientific, & technical services**	**182**	**75 697**	**28 504**	**6 003**	**909**	**29.3**	**11.8**
541	Professional, scientific, & technical services	182	75 697	28 504	6 003	909	29.3	11.8
5411	Legal services	105	44 024	16 139	3 435	495	23.0	8.1
54111	Offices of lawyers	103	D	D	D	e	D	D
541110	Offices of lawyers	103	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	103	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	5 017	2 203	503	126	58.7	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	5 017	2 203	503	126	58.7	5.0
541211	Offices of certified public accountants	14	3 752	1 794	400	74	49.0	4.5
5413	Architectural, engineering, & related services	20	11 466	5 280	977	153	46.6	23.0
5415	Computer systems design & related services	6	3 642	1 297	223	27	30.2	–
54151	Computer systems design & related services	6	3 642	1 297	223	27	30.2	–
5418	Advertising & related services	10	5 141	1 293	410	55	31.1	3.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HATTIESBURG, MS *							
54	**Professional, scientific, & technical services**	**156**	**63 345**	**20 896**	**4 331**	**827**	**41.5**	**6.9**
541	Professional, scientific, & technical services	156	63 345	20 896	4 331	827	41.5	6.9
5411	Legal services	74	32 628	10 778	2 182	314	42.0	8.2
54111	Offices of lawyers	73	D	D	D	e	D	D
541110	Offices of lawyers	73	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	73	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	8 019	3 595	883	224	37.1	18.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	8 019	3 595	883	224	37.1	18.2
541211	Offices of certified public accountants	18	6 190	3 005	670	118	31.5	20.6
5413	Architectural, engineering, & related services	21	10 206	4 699	946	150	55.2	–
5415	Computer systems design & related services	4	D	D	D	a	D	D
54151	Computer systems design & related services	4	D	D	D	a	D	D
5418	Advertising & related services	8	1 799	334	67	55	4.6	–
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	a	D	D
	HATTIESBURG, MS (FORREST COUNTY PART) *							
54	**Professional, scientific, & technical services**	**147**	**57 823**	**18 879**	**3 957**	**753**	**44.2**	**7.3**
541	Professional, scientific, & technical services	147	57 823	18 879	3 957	753	44.2	7.3
5411	Legal services	72	D	D	D	e	D	D
54111	Offices of lawyers	71	D	D	D	e	D	D
541110	Offices of lawyers	71	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	71	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	D	D	D	c	D	D
541211	Offices of certified public accountants	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	D	D	D	c	D	D
5415	Computer systems design & related services	3	D	D	D	a	D	D
54151	Computer systems design & related services	3	D	D	D	a	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	a	D	D
	HATTIESBURG, MS (LAMAR COUNTY PART) *							
54	**Professional, scientific, & technical services**	**9**	**5 522**	**2 017**	**374**	**74**	**12.8**	**2.8**
541	Professional, scientific, & technical services	9	5 522	2 017	374	74	12.8	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	HAZLEHURST, MS							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
5411	Legal services	8	D	D	D	b	D	D
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
	HERNANDO, MS							
54	**Professional, scientific, & technical services**	**20**	**3 747**	**988**	**221**	**46**	**91.8**	**6.1**
541	Professional, scientific, & technical services	20	3 747	988	221	46	91.8	6.1
	HOLLANDALE, MS							
54	**Professional, scientific, & technical services**	**6**	**1 121**	**369**	**88**	**19**	**57.3**	**–**
541	Professional, scientific, & technical services	6	1 121	369	88	19	57.3	–
	HOLLY SPRINGS, MS							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
	HORN LAKE, MS							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOUSTON, MS							
54	**Professional, scientific, & technical services**	**10**	**1 507**	**588**	**149**	**30**	**73.6**	**11.8**
541	Professional, scientific, & technical services	10	1 507	588	149	30	73.6	11.8
	INDIANOLA, MS							
54	**Professional, scientific, & technical services**	**20**	**5 512**	**1 485**	**356**	**74**	**58.1**	**4.0**
541	Professional, scientific, & technical services	20	5 512	1 485	356	74	58.1	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 281	405	114	24	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 281	405	114	24	100.0	–
5414	Specialized design services	1	D	D	D	a	D	D
	IUKA, MS							
54	**Professional, scientific, & technical services**	**11**	**1 604**	**416**	**97**	**30**	**53.6**	**3.6**
541	Professional, scientific, & technical services	11	1 604	416	97	30	53.6	3.6
	JACKSON, MS *							
54	**Professional, scientific, & technical services**	**619**	**551 967**	**219 246**	**47 041**	**5 424**	**21.0**	**3.6**
541	Professional, scientific, & technical services	619	551 967	219 246	47 041	5 424	21.0	3.6
5411	Legal services	238	268 076	107 574	21 772	2 151	20.3	2.1
54111	Offices of lawyers	236	D	D	D	g	D	D
541110	Offices of lawyers	236	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	236	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	103	53 599	25 157	5 896	768	17.9	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	103	53 599	25 157	5 896	768	17.9	7.1
541211	Offices of certified public accountants	67	47 186	22 741	5 258	525	17.0	3.8
541213	Tax return preparation services	12	D	D	D	c	D	D
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	111	103 719	40 790	8 304	1 137	14.3	6.6
54131	Architectural services	41	31 066	14 144	2 738	339	14.9	6.0
541310	Architectural services	41	31 066	14 144	2 738	339	14.9	6.0
54133	Engineering services	49	60 204	19 957	4 228	560	15.2	5.7
541330	Engineering services	49	60 204	19 957	4 228	560	15.2	5.7
54137	Surveying & mapping (except geophysical) services	8	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	c	D	D
5414	Specialized design services	13	3 577	741	159	46	77.0	3.1
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	45	48 110	19 363	4 468	365	13.5	1.8
54151	Computer systems design & related services	45	48 110	19 363	4 468	365	13.5	1.8
541511	Custom computer programming services	18	31 112	16 129	3 615	247	14.2	2.4
541512	Computer systems design services	24	D	D	D	c	D	D
5415121	Computer systems integrators	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	52	24 984	10 102	2 440	355	48.0	6.0
54161	Management consulting services	46	23 390	9 664	2 330	342	46.8	4.0
541611	Administrative management & general management consulting service	27	D	D	D	e	D	D
541612	Human resources & executive search consulting services	13	5 063	1 426	361	48	51.4	4.3
541613	Marketing consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	32	40 785	13 245	3 520	482	33.9	.9
54181	Advertising agencies	9	11 863	6 011	1 613	156	13.1	–
541810	Advertising agencies	9	11 863	6 011	1 613	156	13.1	–
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	24	D	D	D	c	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JACKSON, MS (HINDS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**604**	**532 306**	**211 662**	**45 107**	**5 181**	**20.0**	**3.4**
541	Professional, scientific, & technical services	604	532 306	211 662	45 107	5 181	20.0	3.4
5411	Legal services	234	265 380	106 613	21 620	2 136	20.0	2.1
54111	Offices of lawyers	232	D	D	D	g	D	D
541110	Offices of lawyers	232	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	232	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	102	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	102	D	D	D	f	D	D
541211	Offices of certified public accountants	67	47 186	22 741	5 258	525	17.0	3.8
541213	Tax return preparation services	12	D	D	D	c	D	D
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	108	D	D	D	g	D	D
54131	Architectural services	40	D	D	D	e	D	D
541310	Architectural services	40	D	D	D	e	D	D
54133	Engineering services	48	D	D	D	f	D	D
541330	Engineering services	48	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	8	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	c	D	D
5414	Specialized design services	11	D	D	D	b	D	D
54141	Interior design services	7	D	D	D	a	D	D
541410	Interior design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	45	48 110	19 363	4 468	365	13.5	1.8
54151	Computer systems design & related services	45	48 110	19 363	4 468	365	13.5	1.8
541511	Custom computer programming services	18	31 112	16 129	3 615	247	14.2	2.4
541512	Computer systems design services	24	D	D	D	c	D	D
5415121	Computer systems integrators	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	48	D	D	D	e	D	D
54161	Management consulting services	43	D	D	D	e	D	D
541611	Administrative management & general management consulting service	27	D	D	D	e	D	D
541612	Human resources & executive search consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	31	D	D	D	e	D	D
54181	Advertising agencies	9	11 863	6 011	1 613	156	13.1	–
541810	Advertising agencies	9	11 863	6 011	1 613	156	13.1	–
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	24	D	D	D	c	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	JACKSON, MS (MADISON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	c	D	D
	JACKSON, MS (RANKIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	KOSCIUSKO, MS							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	LAUREL, MS							
54	**Professional, scientific, & technical services**	**67**	**45 690**	**11 503**	**2 598**	**447**	**31.6**	**27.2**
541	Professional, scientific, & technical services	67	45 690	11 503	2 598	447	31.6	27.2
5411	Legal services	28	9 627	1 561	341	73	40.5	12.0
54111	Offices of lawyers	28	9 627	1 561	341	73	40.5	12.0
541110	Offices of lawyers	28	9 627	1 561	341	73	40.5	12.0
5411101	Offices of lawyers (except legal aid societies)	28	9 627	1 561	341	73	40.5	12.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	6 163	2 962	579	119	31.6	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	6 163	2 962	579	119	31.6	6.9
541211	Offices of certified public accountants	15	5 650	2 817	508	87	29.4	7.5
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	c	D	D
54185	Display advertising	2	D	D	D	c	D	D
541850	Display advertising	2	D	D	D	c	D	D
5418502	Outdoor advertising services	2	D	D	D	c	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5418903	Sign painting & lettering shop	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LELAND, MS							
54	**Professional, scientific, & technical services**	**4**	**905**	**361**	**32**	**7**	**22.2**	**–**
541	Professional, scientific, & technical services	4	905	361	32	7	22.2	–
	LONG BEACH, MS							
54	**Professional, scientific, & technical services**	**17**	**7 285**	**3 143**	**758**	**97**	**24.2**	**–**
541	Professional, scientific, & technical services	17	7 285	3 143	758	97	24.2	–
	LOUISVILLE, MS							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	c	D	D
5411	Legal services	12	2 984	1 262	335	51	22.0	32.1
54111	Offices of lawyers	12	2 984	1 262	335	51	22.0	32.1
541110	Offices of lawyers	12	2 984	1 262	335	51	22.0	32.1
5411101	Offices of lawyers (except legal aid societies)	12	2 984	1 262	335	51	22.0	32.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 708	1 888	489	123	87.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 708	1 888	489	123	87.3	–
	LUCEDALE, MS							
54	**Professional, scientific, & technical services**	**12**	**3 998**	**1 821**	**291**	**61**	**40.2**	**12.3**
541	Professional, scientific, & technical services	12	3 998	1 821	291	61	40.2	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	MCCOMB, MS							
54	**Professional, scientific, & technical services**	**40**	**8 986**	**2 834**	**674**	**138**	**54.1**	**.6**
541	Professional, scientific, & technical services	40	8 986	2 834	674	138	54.1	.6
5411	Legal services	24	4 773	1 045	208	56	57.2	1.1
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
	MADISON, MS							
54	**Professional, scientific, & technical services**	**31**	**7 814**	**2 163**	**541**	**75**	**54.3**	**.2**
541	Professional, scientific, & technical services	31	7 814	2 163	541	75	54.3	.2
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	MAGEE, MS							
54	**Professional, scientific, & technical services**	**11**	**3 119**	**1 397**	**300**	**52**	**33.8**	**20.2**
541	Professional, scientific, & technical services	11	3 119	1 397	300	52	33.8	20.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	MENDENHALL, MS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MERIDIAN, MS							
54	**Professional, scientific, & technical services**	**106**	**32 450**	**9 820**	**2 372**	**452**	**41.9**	**4.4**
541	Professional, scientific, & technical services	106	32 450	9 820	2 372	452	41.9	4.4
5411	Legal services	42	D	D	D	c	D	D
54111	Offices of lawyers	42	D	D	D	c	D	D
541110	Offices of lawyers	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	D	D	D	c	D	D
541211	Offices of certified public accountants	15	D	D	D	c	D	D
5413	Architectural, engineering, & related services	15	6 118	3 019	666	101	46.5	.6
5418	Advertising & related services	6	3 672	476	123	24	–	–
	MORTON, MS							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOSS POINT, MS							
54	**Professional, scientific, & technical services**	**9**	**8 133**	**4 853**	**1 148**	**196**	**6.6**	**–**
541	Professional, scientific, & technical services	9	8 133	4 853	1 148	196	6.6	–
5413	Architectural, engineering, & related services	1	D	D	D	c	D	D
	NATCHEZ, MS							
54	**Professional, scientific, & technical services**	**61**	**14 593**	**3 845**	**846**	**230**	**60.9**	**17.7**
541	Professional, scientific, & technical services	61	14 593	3 845	846	230	60.9	17.7
5411	Legal services	33	7 028	1 274	264	93	52.7	10.1
54111	Offices of lawyers	33	7 028	1 274	264	93	52.7	10.1
541110	Offices of lawyers	33	7 028	1 274	264	93	52.7	10.1
5411101	Offices of lawyers (except legal aid societies)	33	7 028	1 274	264	93	52.7	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	2 978	1 035	217	44	23.5	61.7
	NETTLETON, MS *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	NETTLETON, MS (MONROE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	NEW ALBANY, MS							
54	**Professional, scientific, & technical services**	**22**	**4 141**	**1 267**	**291**	**62**	**56.0**	**.2**
541	Professional, scientific, & technical services	22	4 141	1 267	291	62	56.0	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 916	705	186	30	44.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 916	705	186	30	44.3	–
	NEWTON, MS							
54	**Professional, scientific, & technical services**	**7**	**1 200**	**473**	**117**	**25**	**47.4**	**–**
541	Professional, scientific, & technical services	7	1 200	473	117	25	47.4	–
	OCEAN SPRINGS, MS							
54	**Professional, scientific, & technical services**	**42**	**30 084**	**12 855**	**3 238**	**319**	**20.3**	**5.4**
541	Professional, scientific, & technical services	42	30 084	12 855	3 238	319	20.3	5.4
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	930	356	88	22	96.2	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	930	356	88	22	96.2	3.8
5413	Architectural, engineering, & related services	10	D	D	D	c	D	D
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
	OKOLONA, MS							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	OLIVE BRANCH, MS							
54	**Professional, scientific, & technical services**	**14**	**5 848**	**2 690**	**567**	**193**	**54.8**	**.5**
541	Professional, scientific, & technical services	14	5 848	2 690	567	193	54.8	.5
5416	Management, scientific, & technical consulting services	4	D	D	D	c	D	D
	OXFORD, MS							
54	**Professional, scientific, & technical services**	**61**	**25 926**	**13 471**	**2 806**	**409**	**28.7**	**15.0**
541	Professional, scientific, & technical services	61	25 926	13 471	2 806	409	28.7	15.0
5411	Legal services	31	13 117	7 678	1 355	180	18.8	2.0
54111	Offices of lawyers	31	13 117	7 678	1 355	180	18.8	2.0
541110	Offices of lawyers	31	13 117	7 678	1 355	180	18.8	2.0
5411101	Offices of lawyers (except legal aid societies)	31	13 117	7 678	1 355	180	18.8	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	7	D	D	D	b	D	D
54161	Management consulting services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PASCAGOULA, MS							
54	**Professional, scientific, & technical services**	**81**	**72 448**	**31 105**	**6 657**	**648**	**19.1**	**5.3**
541	Professional, scientific, & technical services	81	72 448	31 105	6 657	648	19.1	5.3
5411	Legal services	39	41 436	17 443	3 449	280	24.3	3.7
54111	Offices of lawyers	38	D	D	D	e	D	D
541110	Offices of lawyers	38	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 119	938	231	46	62.6	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 119	938	231	46	62.6	6.2
5413	Architectural, engineering, & related services	15	24 001	10 988	2 567	278	8.8	.1
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
	PASS CHRISTIAN, MS							
54	**Professional, scientific, & technical services**	**8**	**1 213**	**431**	**82**	**15**	**52.1**	**12.9**
541	Professional, scientific, & technical services	8	1 213	431	82	15	52.1	12.9
	PEARL, MS							
54	**Professional, scientific, & technical services**	**32**	**20 571**	**8 937**	**1 766**	**241**	**16.0**	**4.5**
541	Professional, scientific, & technical services	32	20 571	8 937	1 766	241	16.0	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 261	381	101	37	26.3	15.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 261	381	101	37	26.3	15.7
5413	Architectural, engineering, & related services	5	6 170	2 185	473	62	7.8	–
5416	Management, scientific, & technical consulting services	3	4 507	2 401	525	73	–	–
54161	Management consulting services	3	4 507	2 401	525	73	–	–
	PETAL, MS							
54	**Professional, scientific, & technical services**	**11**	**2 227**	**634**	**114**	**30**	**41.2**	**10.1**
541	Professional, scientific, & technical services	11	2 227	634	114	30	41.2	10.1
	PHILADELPHIA, MS							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	PICAYUNE, MS							
54	**Professional, scientific, & technical services**	**32**	**5 493**	**2 383**	**484**	**111**	**36.0**	**4.0**
541	Professional, scientific, & technical services	32	5 493	2 383	484	111	36.0	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	PONTOTOC, MS							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	POPLARVILLE, MS							
54	**Professional, scientific, & technical services**	**3**	**6 217**	**2 006**	**241**	**37**	**D**	**–**
541	Professional, scientific, & technical services	3	6 217	2 006	241	37	D	–
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	QUITMAN, MS							
54	**Professional, scientific, & technical services**	**11**	**1 222**	**277**	**75**	**18**	**68.7**	**7.0**
541	Professional, scientific, & technical services	11	1 222	277	75	18	68.7	7.0
	RICHLAND, MS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RIDGELAND, MS							
54	**Professional, scientific, & technical services**	**64**	**59 063**	**18 917**	**3 537**	**408**	**11.5**	**1.6**
541	Professional, scientific, & technical services	64	59 063	18 917	3 537	408	11.5	1.6
5411	Legal services	14	7 932	4 342	942	91	9.9	.5
54111	Offices of lawyers	14	7 932	4 342	942	91	9.9	.5
541110	Offices of lawyers	14	7 932	4 342	942	91	9.9	.5
5411101	Offices of lawyers (except legal aid societies)	14	7 932	4 342	942	91	9.9	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
541211	Offices of certified public accountants	7	D	D	D	b	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5415	Computer systems design & related services	9	D	D	D	b	D	D
54151	Computer systems design & related services	9	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
5415121	Computer systems integrators	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	a	D	D
54161	Management consulting services	5	D	D	D	a	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	RIPLEY, MS							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	RULEVILLE, MS							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	SENATOBIA, MS							
54	**Professional, scientific, & technical services**	**17**	**2 422**	**717**	**149**	**49**	**76.1**	**15.0**
541	Professional, scientific, & technical services	17	2 422	717	149	49	76.1	15.0
	SHELBY, MS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SOUTHAVEN, MS							
54	**Professional, scientific, & technical services**	**33**	**11 220**	**4 434**	**937**	**177**	**53.2**	**4.1**
541	Professional, scientific, & technical services	33	11 220	4 434	937	177	53.2	4.1
5411	Legal services	17	6 707	2 669	501	81	34.9	5.9
54111	Offices of lawyers	17	6 707	2 669	501	81	34.9	5.9
541110	Offices of lawyers	17	6 707	2 669	501	81	34.9	5.9
5411101	Offices of lawyers (except legal aid societies)	17	6 707	2 669	501	81	34.9	5.9
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	STARKVILLE, MS							
54	**Professional, scientific, & technical services**	**55**	**11 793**	**3 921**	**979**	**276**	**52.1**	**4.1**
541	Professional, scientific, & technical services	55	11 793	3 921	979	276	52.1	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TUPELO, MS							
54	**Professional, scientific, & technical services**	**131**	**62 726**	**26 277**	**6 218**	**838**	**22.8**	**5.1**
541	Professional, scientific, & technical services	131	62 726	26 277	6 218	838	22.8	5.1
5411	Legal services	56	21 956	9 674	2 183	266	31.1	3.3
54111	Offices of lawyers	56	21 956	9 674	2 183	266	31.1	3.3
541110	Offices of lawyers	56	21 956	9 674	2 183	266	31.1	3.3
5411101	Offices of lawyers (except legal aid societies)	56	21 956	9 674	2 183	266	31.1	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	7 265	3 465	879	171	46.3	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	7 265	3 465	879	171	46.3	3.2
541211	Offices of certified public accountants	18	D	D	D	b	D	D
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	D	D	D	c	D	D
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	8	10 569	4 706	1 134	109	2.6	1.9
54161	Management consulting services	7	D	D	D	c	D	D
541611	Administrative management & general management consulting service	3	D	D	D	c	D	D
5418	Advertising & related services	13	D	D	D	b	D	D
54189	Other services related to advertising	6	1 659	267	54	13	9.2	50.4
541890	Other services related to advertising	6	1 659	267	54	13	9.2	50.4
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	VERONA, MS							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	VICKSBURG, MS							
54	**Professional, scientific, & technical services**	**67**	**33 322**	**17 003**	**4 013**	**565**	**19.8**	**9.7**
541	Professional, scientific, & technical services	67	33 322	17 003	4 013	565	19.8	9.7
5411	Legal services	27	6 800	2 615	415	76	43.1	9.6
54111	Offices of lawyers	27	6 800	2 615	415	76	43.1	9.6
541110	Offices of lawyers	27	6 800	2 615	415	76	43.1	9.6
5411101	Offices of lawyers (except legal aid societies)	27	6 800	2 615	415	76	43.1	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	5 423	3 292	806	143	24.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	5 423	3 292	806	143	24.6	–
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
5417	Scientific research & development services	3	8 919	4 953	1 200	120	–	–
	WATER VALLEY, MS							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	WAVELAND, MS							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	WAYNESBORO, MS							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
	WEST POINT, MS							
54	**Professional, scientific, & technical services**	**15**	**5 743**	**2 336**	**518**	**101**	**21.6**	**34.1**
541	Professional, scientific, & technical services	15	5 743	2 336	518	101	21.6	34.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	WIGGINS, MS							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WINONA, MS							
54	**Professional, scientific, & technical services**	**10**	**3 193**	**705**	**189**	**54**	**32.2**	**–**
541	Professional, scientific, & technical services	10	3 193	705	189	54	32.2	–
	YAZOO CITY, MS							
54	**Professional, scientific, & technical services**	**14**	**9 110**	**1 167**	**205**	**54**	**19.0**	**.7**
541	Professional, scientific, & technical services	14	9 110	1 167	205	54	19.0	.7
5411	Legal services	6	7 682	742	100	22	11.0	–
54111	Offices of lawyers	6	7 682	742	100	22	11.0	–
541110	Offices of lawyers	6	7 682	742	100	22	11.0	–
5411101	Offices of lawyers (except legal aid societies)	6	7 682	742	100	22	11.0	–
	BALANCE OF ADAMS COUNTY, MS							
54	**Professional, scientific, & technical services**	**5**	**290**	**29**	**6**	**4**	**90.7**	**–**
	BALANCE OF ALCORN COUNTY, MS							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	BALANCE OF AMITE COUNTY, MS							
54	**Professional, scientific, & technical services**	**11**	**4 244**	**326**	**53**	**22**	**95.1**	**–**
541	Professional, scientific, & technical services	11	4 244	326	53	22	95.1	–
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
	BALANCE OF ATTALA COUNTY, MS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BENTON COUNTY, MS							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
	BALANCE OF BOLIVAR COUNTY, MS							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	BALANCE OF CALHOUN COUNTY, MS							
54	**Professional, scientific, & technical services**	**15**	**4 044**	**1 068**	**249**	**47**	**88.5**	**5.2**
541	Professional, scientific, & technical services	15	4 044	1 068	249	47	88.5	5.2
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
54161	Management consulting services	1	D	D	D	b	D	D
541618	Other management consulting services	1	D	D	D	b	D	D
	BALANCE OF CARROLL COUNTY, MS							
54	**Professional, scientific, & technical services**	**4**	**540**	**116**	**20**	**7**	**35.2**	**–**
	BALANCE OF CHICKASAW COUNTY, MS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CHOCTAW COUNTY, MS							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CLAIBORNE COUNTY, MS							
54	**Professional, scientific, & technical services**	**7**	**1 082**	**242**	**49**	**15**	**52.0**	**–**
541	Professional, scientific, & technical services	7	1 082	242	49	15	52.0	–
	BALANCE OF CLARKE COUNTY, MS							
54	**Professional, scientific, & technical services**	**4**	**1 165**	**534**	**124**	**23**	**41.7**	**58.3**
541	Professional, scientific, & technical services	4	1 165	534	124	23	41.7	58.3
	BALANCE OF CLAY COUNTY, MS							
54	**Professional, scientific, & technical services**	**3**	**60**	**11**	**2**	**2**	**41.7**	**58.3**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF COAHOMA COUNTY, MS							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	BALANCE OF COPIAH COUNTY, MS							
54	**Professional, scientific, & technical services**	**3**	**140**	**46**	**3**	**3**	**–**	**68.6**
	BALANCE OF COVINGTON COUNTY, MS							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DESOTO COUNTY, MS							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
	BALANCE OF FORREST COUNTY, MS							
54	**Professional, scientific, & technical services**	**8**	**1 066**	**239**	**53**	**16**	**57.0**	**–**
541	Professional, scientific, & technical services	8	1 066	239	53	16	57.0	–
	BALANCE OF FRANKLIN COUNTY, MS							
54	**Professional, scientific, & technical services**	**7**	**2 180**	**783**	**191**	**39**	**86.1**	**1.4**
541	Professional, scientific, & technical services	7	2 180	783	191	39	86.1	1.4
	BALANCE OF GEORGE COUNTY, MS							
54	**Professional, scientific, & technical services**	**7**	**355**	**71**	**23**	**12**	**71.8**	**23.7**
	BALANCE OF GREENE COUNTY, MS							
54	**Professional, scientific, & technical services**	**5**	**294**	**101**	**28**	**9**	**100.0**	**–**
	BALANCE OF GRENADA COUNTY, MS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HANCOCK COUNTY, MS							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	f	D	D
5413	Architectural, engineering, & related services	5	D	D	D	e	D	D
54133	Engineering services	4	D	D	D	e	D	D
541330	Engineering services	4	D	D	D	e	D	D
	BALANCE OF HARRISON COUNTY, MS							
54	**Professional, scientific, & technical services**	**23**	**6 037**	**2 747**	**767**	**387**	**19.0**	**16.5**
541	Professional, scientific, & technical services	23	6 037	2 747	767	387	19.0	16.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	e	D	D
541213	Tax return preparation services	2	D	D	D	e	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	BALANCE OF HINDS COUNTY, MS							
54	**Professional, scientific, & technical services**	**17**	**2 836**	**837**	**172**	**42**	**70.1**	**21.4**
541	Professional, scientific, & technical services	17	2 836	837	172	42	70.1	21.4
	BALANCE OF HOLMES COUNTY, MS							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
	BALANCE OF HUMPHREYS COUNTY, MS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF JACKSON COUNTY, MS							
54	**Professional, scientific, & technical services**	**16**	**5 148**	**2 992**	**720**	**114**	**6.9**	**8.5**
541	Professional, scientific, & technical services	16	5 148	2 992	720	114	6.9	8.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF JASPER COUNTY, MS							
54	**Professional, scientific, & technical services**	**16**	**6 783**	**3 304**	**962**	**150**	**22.5**	**30.9**
541	Professional, scientific, & technical services	16	6 783	3 304	962	150	22.5	30.9
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BALANCE OF JEFFERSON COUNTY, MS							
54	**Professional, scientific, & technical services**	**4**	**1 325**	**142**	**31**	**12**	**100.0**	**–**
541	Professional, scientific, & technical services	4	1 325	142	31	12	100.0	–
	BALANCE OF JEFFERSON DAVIS COUNTY, MS							
54	**Professional, scientific, & technical services**	**7**	**502**	**147**	**40**	**13**	**75.7**	**24.3**
	BALANCE OF JONES COUNTY, MS							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	BALANCE OF KEMPER COUNTY, MS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LAFAYETTE COUNTY, MS							
54	**Professional, scientific, & technical services**	**9**	**1 646**	**658**	**100**	**13**	**55.0**	**1.0**
541	Professional, scientific, & technical services	9	1 646	658	100	13	55.0	1.0
	BALANCE OF LAMAR COUNTY, MS							
54	**Professional, scientific, & technical services**	**27**	**8 608**	**4 428**	**922**	**121**	**36.9**	**3.8**
541	Professional, scientific, & technical services	27	8 608	4 428	922	121	36.9	3.8
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	BALANCE OF LAUDERDALE COUNTY, MS							
54	**Professional, scientific, & technical services**	**11**	**1 431**	**737**	**162**	**31**	**24.2**	**6.8**
541	Professional, scientific, & technical services	11	1 431	737	162	31	24.2	6.8
	BALANCE OF LAWRENCE COUNTY, MS							
54	**Professional, scientific, & technical services**	**4**	**612**	**117**	**26**	**10**	**82.8**	**–**
	BALANCE OF LEAKE COUNTY, MS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LEE COUNTY, MS							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
	BALANCE OF LEFLORE COUNTY, MS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LINCOLN COUNTY, MS							
54	**Professional, scientific, & technical services**	**7**	**759**	**268**	**49**	**17**	**32.5**	**20.2**
	BALANCE OF LOWNDES COUNTY, MS							
54	**Professional, scientific, & technical services**	**13**	**4 189**	**2 228**	**588**	**76**	**33.3**	**11.3**
541	Professional, scientific, & technical services	13	4 189	2 228	588	76	33.3	11.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 012	1 213	332	47	7.0	23.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 012	1 213	332	47	7.0	23.5
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MADISON COUNTY, MS							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	e	D	D
5411	Legal services	2	D	D	D	e	D	D
54119	Other legal services	1	D	D	D	e	D	D
541199	All other legal services	1	D	D	D	e	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BALANCE OF MARION COUNTY, MS							
54	**Professional, scientific, & technical services**	**5**	**1 432**	**716**	**148**	**38**	**100.0**	**–**
541	Professional, scientific, & technical services	5	1 432	716	148	38	100.0	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BALANCE OF MARSHALL COUNTY, MS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	BALANCE OF MONROE COUNTY, MS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF NESHOBA COUNTY, MS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF NEWTON COUNTY, MS							
54	**Professional, scientific, & technical services**	**9**	**4 737**	**2 632**	**508**	**207**	**22.4**	**1.1**
541	Professional, scientific, & technical services	9	4 737	2 632	508	207	22.4	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	c	D	D
	BALANCE OF NOXUBEE COUNTY, MS							
54	**Professional, scientific, & technical services**	**8**	**644**	**141**	**46**	**27**	**73.8**	**3.9**
	BALANCE OF OKTIBBEHA COUNTY, MS							
54	**Professional, scientific, & technical services**	**6**	**839**	**155**	**36**	**10**	**38.5**	**61.5**
	BALANCE OF PANOLA COUNTY, MS							
54	**Professional, scientific, & technical services**	**6**	**1 109**	**269**	**93**	**19**	**20.8**	**33.2**
541	Professional, scientific, & technical services	6	1 109	269	93	19	20.8	33.2
	BALANCE OF PEARL RIVER COUNTY, MS							
54	**Professional, scientific, & technical services**	**14**	**1 917**	**803**	**249**	**26**	**63.3**	**6.6**
541	Professional, scientific, & technical services	14	1 917	803	249	26	63.3	6.6
	BALANCE OF PERRY COUNTY, MS							
54	**Professional, scientific, & technical services**	**5**	**786**	**222**	**47**	**14**	**76.1**	**–**
	BALANCE OF PIKE COUNTY, MS							
54	**Professional, scientific, & technical services**	**12**	**1 668**	**415**	**94**	**25**	**78.4**	**8.0**
541	Professional, scientific, & technical services	12	1 668	415	94	25	78.4	8.0
	BALANCE OF PONTOTOC COUNTY, MS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PRENTISS COUNTY, MS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF QUITMAN COUNTY, MS							
54	**Professional, scientific, & technical services**	**6**	**701**	**177**	**49**	**21**	**53.5**	**6.7**

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF RANKIN COUNTY, MS							
54	**Professional, scientific, & technical services**	**23**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	BALANCE OF SCOTT COUNTY, MS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SHARKEY COUNTY, MS							
54	**Professional, scientific, & technical services**	**7**	**1 428**	**606**	**127**	**22**	**64.6**	**–**
541	Professional, scientific, & technical services	7	1 428	606	127	22	64.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
	BALANCE OF SIMPSON COUNTY, MS							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	BALANCE OF SMITH COUNTY, MS							
54	**Professional, scientific, & technical services**	**13**	**4 046**	**546**	**152**	**41**	**93.8**	**3.1**
541	Professional, scientific, & technical services	13	4 046	546	152	41	93.8	3.1
5411	Legal services	5	3 393	398	93	21	100.0	–
54111	Offices of lawyers	5	3 393	398	93	21	100.0	–
541110	Offices of lawyers	5	3 393	398	93	21	100.0	–
5411101	Offices of lawyers (except legal aid societies)	5	3 393	398	93	21	100.0	–
	BALANCE OF STONE COUNTY, MS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SUNFLOWER COUNTY, MS							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF TALLAHATCHIE COUNTY, MS							
54	**Professional, scientific, & technical services**	**10**	**1 579**	**513**	**64**	**19**	**60.7**	**9.9**
541	Professional, scientific, & technical services	10	1 579	513	64	19	60.7	9.9
	BALANCE OF TATE COUNTY, MS							
54	**Professional, scientific, & technical services**	**4**	**395**	**38**	**11**	**5**	**46.8**	**29.4**
	BALANCE OF TIPPAH COUNTY, MS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF TISHOMINGO COUNTY, MS							
54	**Professional, scientific, & technical services**	**5**	**1 502**	**1 060**	**242**	**13**	**8.7**	**–**
541	Professional, scientific, & technical services	5	1 502	1 060	242	13	8.7	–
	BALANCE OF TUNICA COUNTY, MS							
54	**Professional, scientific, & technical services**	**6**	**2 503**	**502**	**71**	**19**	**88.1**	**11.9**
541	Professional, scientific, & technical services	6	2 503	502	71	19	88.1	11.9
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	BALANCE OF UNION COUNTY, MS							
54	**Professional, scientific, & technical services**	**5**	**642**	**140**	**29**	**13**	**44.5**	**–**
	BALANCE OF WALTHALL COUNTY, MS							
54	**Professional, scientific, & technical services**	**7**	**898**	**245**	**74**	**19**	**50.6**	**–**
541	Professional, scientific, & technical services	7	898	245	74	19	50.6	–
	BALANCE OF WARREN COUNTY, MS							
54	**Professional, scientific, & technical services**	**9**	**857**	**411**	**76**	**12**	**66.0**	**4.3**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF WASHINGTON COUNTY, MS							
54	**Professional, scientific, & technical services**	**7**	**2 503**	**998**	**231**	**36**	**1.5**	**.8**
541	Professional, scientific, & technical services	7	2 503	998	231	36	1.5	.8
	BALANCE OF WAYNE COUNTY, MS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WEBSTER COUNTY, MS							
54	**Professional, scientific, & technical services**	**11**	**3 247**	**1 129**	**240**	**52**	**38.6**	**–**
541	Professional, scientific, & technical services	11	3 247	1 129	240	52	38.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	BALANCE OF WILKINSON COUNTY, MS							
54	**Professional, scientific, & technical services**	**6**	**696**	**146**	**35**	**13**	**28.7**	**42.5**
	BALANCE OF WINSTON COUNTY, MS							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF YALOBUSHA COUNTY, MS							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF YAZOO COUNTY, MS							
54	**Professional, scientific, & technical services**	**5**	**327**	**90**	**26**	**13**	**100.0**	**–**

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MISSISSIPPI

Baldwyn is in Lee and Prentiss Counties.

Hattiesburg is in Forrest and Lamar Counties.

Jackson is in Hinds, Madison, and Rankin Counties.

Nettleton is in Lee and Monroe Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

MISSISSIPPI

Biloxi—Gulfport—Pascagoula, MS MSA

Hancock County, MS

Harrison County, MS

Jackson County, MS

Hattiesburg, MS MSA

Forrest County, MS

Lamar County, MS

Jackson, MS MSA

Hinds County, MS

Madison County, MS

Rankin County, MS

Memphis, TN—AR—MS MSA

Crittenden County, AR

DeSoto County, MS

Fayette County, TN

Shelby County, TN

Tipton County, TN

U.S. Census Bureau, 1997 Economic Census

Montana

1997

Issued July 1999

EC97S54A-MT

1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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ECONOMIC CENSUS 1997

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONTANA							
54	**Professional, scientific, & technical services**	**2 082**	**769 390**	**297 705**	**66 934**	**10 735**	**29.8**	**5.3**
541	Professional, scientific, & technical services	2 082	769 390	297 705	66 934	10 735	29.8	5.3
5411	Legal services	645	234 504	85 837	18 628	2 700	35.6	4.7
54111	Offices of lawyers	607	219 505	80 486	17 410	2 465	37.0	4.5
541110	Offices of lawyers	607	219 505	80 486	17 410	2 465	37.0	4.5
5411101	Offices of lawyers (except legal aid societies)	607	219 505	80 486	17 410	2 465	37.0	4.5
54119	Other legal services	38	14 999	5 351	1 218	235	14.2	8.1
541191	Title abstract & settlement offices	32	14 084	5 066	1 140	213	11.3	8.6
541199	All other legal services	6	915	285	78	22	59.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	438	102 750	45 264	11 743	2 075	41.5	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	438	102 750	45 264	11 743	2 075	41.5	5.5
541211	Offices of certified public accountants	272	83 757	38 027	9 882	1 413	39.5	2.9
541213	Tax return preparation services	58	6 604	2 160	807	356	39.2	1.7
541214	Payroll services	8	3 489	2 131	365	82	4.8	66.6
541219	Other accounting services	100	8 900	2 946	689	224	76.8	8.9
5413	Architectural, engineering, & related services	379	229 659	91 626	19 742	2 710	23.1	4.9
54131	Architectural services	82	43 134	16 486	3 333	519	21.9	3.6
541310	Architectural services	82	43 134	16 486	3 333	519	21.9	3.6
54133	Engineering services	198	159 641	65 836	14 420	1 776	23.3	5.1
541330	Engineering services	198	159 641	65 836	14 420	1 776	23.3	5.1
54134	Drafting services	4	301	161	35	13	17.9	–
541340	Drafting services	4	301	161	35	13	17.9	–
54135	Building inspection services	10	1 116	278	46	24	33.9	–
541350	Building inspection services	10	1 116	278	46	24	33.9	–
54136	Geophysical surveying & mapping services	10	8 940	1 838	340	69	12.7	.2
541360	Geophysical surveying & mapping services	10	8 940	1 838	340	69	12.7	.2
54137	Surveying & mapping (except geophysical) services	50	7 459	2 884	562	144	38.8	18.0
541370	Surveying & mapping (except geophysical) services	50	7 459	2 884	562	144	38.8	18.0
54138	Testing laboratories	25	9 068	4 143	1 006	165	23.3	1.0
541380	Testing laboratories	25	9 068	4 143	1 006	165	23.3	1.0
5414	Specialized design services	52	12 057	2 326	562	162	23.6	7.6
54141	Interior design services	18	D	D	D	b	D	D
541410	Interior design services	18	D	D	D	b	D	D
54142	Industrial design services	1	D	D	D	a	D	D
541420	Industrial design services	1	D	D	D	a	D	D
54143	Graphic design services	32	5 281	1 332	318	87	23.3	3.3
541430	Graphic design services	32	5 281	1 332	318	87	23.3	3.3
5414301	Graphic design services (except commercial art & medical artists)	28	4 353	1 231	301	84	9.0	4.0
5414302	Commercial art	4	928	101	17	3	90.7	–
54149	Other specialized design services	1	D	D	D	a	D	D
541490	Other specialized design services	1	D	D	D	a	D	D
5415	Computer systems design & related services	105	49 225	19 684	4 301	763	16.9	3.0
54151	Computer systems design & related services	105	49 225	19 684	4 301	763	16.9	3.0
541511	Custom computer programming services	53	12 218	5 006	998	187	27.1	4.5
541512	Computer systems design services	43	36 243	14 430	3 264	570	12.7	1.8
5415121	Computer systems integrators	16	31 598	12 700	2 875	514	7.8	.8
5415122	Computer systems consultants (except systems integrators)	27	4 645	1 730	389	56	46.2	8.4
541513	Computer facilities management services	1	D	D	D	a	D	D
541519	Other computer related services	8	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	242	59 969	20 362	4 379	725	43.7	9.6
54161	Management consulting services	148	33 871	12 335	2 680	416	40.4	12.5
541611	Administrative management & general management consulting service	78	16 432	6 417	1 313	202	51.7	9.5
541612	Human resources & executive search consulting services	21	6 525	2 871	759	107	14.1	.7
5416121	Actuarial consulting	1	D	D	D	a	D	D
5416122	Executive placement services	10	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	10	4 993	2 265	651	87	15.1	.9
541613	Marketing consulting services	33	5 390	1 535	290	67	63.8	11.8
541614	Process, physical distribution, & logistics consulting services	8	4 312	1 238	255	21	6.3	34.4
541618	Other management consulting services	8	1 212	274	63	19	46.6	44.0
54162	Environmental consulting services	47	15 292	5 380	1 155	179	37.3	2.4
541620	Environmental consulting services	47	15 292	5 380	1 155	179	37.3	2.4
54169	Other scientific & technical consulting services	47	10 806	2 647	544	130	63.1	10.7
541690	Other scientific & technical consulting services	47	10 806	2 647	544	130	63.1	10.7
5417	Scientific research & development services	28	37 987	17 976	4 467	417	3.2	2.9
54171	R&D in the physical, engineering, & life sciences	23	35 981	16 859	4 265	385	2.6	3.1
541710	R&D in the physical, engineering, & life sciences	23	35 981	16 859	4 265	385	2.6	3.1
5417101	R&D in the physical & engineering sciences	11	D	D	D	c	D	D
5417102	Research & development in the life sciences	12	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	5	2 006	1 117	202	32	14.0	–
541720	R&D in the social sciences & humanities	5	2 006	1 117	202	32	14.0	–

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONTANA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	106	26 061	9 871	2 231	887	24.1	6.3
54181	Advertising agencies	32	8 810	3 871	843	158	18.2	14.3
541810	Advertising agencies	32	8 810	3 871	843	158	18.2	14.3
54182	Public relations agencies	10	2 754	2 131	528	251	80.8	–
541820	Public relations agencies	10	2 754	2 131	528	251	80.8	–
54183	Media buying services	3	303	129	30	4	D	–
541830	Media buying services	3	303	129	30	4	D	–
54184	Media representatives	4	441	189	45	29	13.8	–
541840	Media representatives	4	441	189	45	29	13.8	–
5418401	Radio & television advertising representatives	2	D	D	D	a	D	D
5418402	Publishers' advertising representatives	2	D	D	D	a	D	D
54185	Display advertising	8	3 424	605	148	32	13.4	–
541850	Display advertising	8	3 424	605	148	32	13.4	–
5418502	Outdoor advertising services	8	3 424	605	148	32	13.4	–
54186	Direct mail advertising	4	D	D	D	b	D	D
541860	Direct mail advertising	4	D	D	D	b	D	D
54187	Advertising material distribution services	2	D	D	D	a	D	D
541870	Advertising material distribution services	2	D	D	D	a	D	D
54189	Other services related to advertising	43	9 410	2 713	602	390	19.4	3.9
541890	Other services related to advertising	43	9 410	2 713	602	390	19.4	3.9
5418902	Advertising specialties goods distributor	9	3 167	494	144	51	–	–
5418903	Sign painting & lettering shop	26	3 733	1 271	241	58	28.9	–
5418909	All other advertising	8	2 510	948	217	281	29.8	14.7
5419	Other professional, scientific, & technical services	87	17 178	4 759	881	296	30.6	9.8
54191	Marketing research & public opinion polling	7	D	D	D	b	D	D
541910	Marketing research & public opinion polling	7	D	D	D	b	D	D
54192	Photographic services	65	9 822	1 741	341	148	40.5	8.6
541921	Photographic studios, portrait	46	7 091	1 196	241	117	41.8	5.4
541922	Commercial photography	19	2 731	545	100	31	37.4	17.0
54193	Translation & interpretation services	1	D	D	D	a	D	D
541930	Translation & interpretation services	1	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	14	5 704	2 340	386	76	19.0	–
541990	All other professional, scientific, & technical services	14	5 704	2 340	386	76	19.0	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	MONTANA								
54	**Professional, scientific, & technical services**	**45**	**24 770**	**21 024**	**7 876**	**2 006**	**277**	**4.3**	**2.9**
541	Professional, scientific, & technical services	45	24 770	21 024	7 876	2 006	277	4.3	2.9
5411	Legal services	18	5 976	5 144	2 262	547	64	2.8	5.9
54111	Offices of lawyers	18	5 976	5 144	2 262	547	64	2.8	5.9
541110	Offices of lawyers	18	5 976	5 144	2 262	547	64	2.8	5.9
5411102	Legal aid societies & similar legal services	18	5 976	5 144	2 262	547	64	2.8	5.9
5417	Scientific research & development services	27	18 794	15 880	5 614	1 459	213	4.8	1.9
54171	R&D in the physical, engineering, & life sciences	22	15 227	12 995	4 733	1 274	189	6.0	2.1
541710	R&D in the physical, engineering, & life sciences	22	15 227	12 995	4 733	1 274	189	6.0	2.1
5417101	R&D in the physical & engineering sciences	10	2 496	2 432	1 059	268	31	22.4	9.7
5417102	Research & development in the life sciences	12	12 731	10 563	3 674	1 006	158	2.8	.6
54172	Research & development in the social sciences & humanities	5	3 567	2 885	881	185	24	–	1.2
541720	R&D in the social sciences & humanities	5	3 567	2 885	881	185	24	–	1.2

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BILLINGS, MT MSA							
54	**Professional, scientific, & technical services**	**404**	**199 653**	**74 880**	**17 090**	**2 664**	**25.8**	**2.6**
541	Professional, scientific, & technical services	404	199 653	74 880	17 090	2 664	25.8	2.6
5411	Legal services	101	54 350	19 360	4 775	545	28.8	2.0
54111	Offices of lawyers	95	51 270	18 153	4 456	492	30.6	2.1
541110	Offices of lawyers	95	51 270	18 153	4 456	492	30.6	2.1
5411101	Offices of lawyers (except legal aid societies)	95	51 270	18 153	4 456	492	30.6	2.1
54119	Other legal services	6	3 080	1 207	319	53	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	82	26 075	9 734	2 659	456	32.6	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	82	26 075	9 734	2 659	456	32.6	9.7
541211	Offices of certified public accountants	48	20 790	7 509	2 071	304	31.7	3.0
541213	Tax return preparation services	13	1 536	476	167	82	28.7	–
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	81	74 764	31 664	6 664	883	16.8	.8
54131	Architectural services	16	18 241	8 068	1 643	234	13.6	.4
541310	Architectural services	16	18 241	8 068	1 643	234	13.6	.4
54133	Engineering services	49	43 589	19 853	4 134	508	18.9	1.0
541330	Engineering services	49	43 589	19 853	4 134	508	18.9	1.0
5414	Specialized design services	11	2 820	705	179	27	28.6	2.6
54143	Graphic design services	6	1 988	490	131	20	35.1	–
541430	Graphic design services	6	1 988	490	131	20	35.1	–
5415	Computer systems design & related services	23	17 447	6 522	1 448	215	9.9	.1
54151	Computer systems design & related services	23	17 447	6 522	1 448	215	9.9	.1
541512	Computer systems design services	12	14 948	5 572	1 240	178	8.5	.1
5416	Management, scientific, & technical consulting services	53	13 068	3 764	704	123	69.9	4.5
54161	Management consulting services	33	5 211	2 072	393	57	66.8	1.5
54169	Other scientific & technical consulting services	16	5 855	1 201	217	48	62.3	8.7
541690	Other scientific & technical consulting services	16	5 855	1 201	217	48	62.3	8.7
5418	Advertising & related services	35	8 620	2 656	563	371	26.5	3.2
54189	Other services related to advertising	20	4 394	1 213	256	315	22.5	–
541890	Other services related to advertising	20	4 394	1 213	256	315	22.5	–
5418903	Sign painting & lettering shop	12	1 900	558	99	27	13.3	–
5419	Other professional, scientific, & technical services	18	2 509	475	98	44	34.9	.8
54192	Photographic services	13	1 743	272	56	28	36.5	1.1
	GREAT FALLS, MT MSA							
54	**Professional, scientific, & technical services**	**176**	**69 260**	**28 557**	**6 084**	**994**	**36.4**	**3.7**
541	Professional, scientific, & technical services	176	69 260	28 557	6 084	994	36.4	3.7
5411	Legal services	67	34 074	13 942	2 459	370	35.6	1.4
54111	Offices of lawyers	65	D	D	D	e	D	D
541110	Offices of lawyers	65	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	65	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	9 757	4 509	1 240	242	38.6	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	9 757	4 509	1 240	242	38.6	2.7
541211	Offices of certified public accountants	19	7 513	3 759	1 010	134	36.2	3.1
541219	Other accounting services	10	1 380	420	107	36	60.4	2.2
5413	Architectural, engineering, & related services	28	15 917	6 774	1 579	213	41.1	5.7
54131	Architectural services	8	4 713	1 434	346	44	6.2	–
541310	Architectural services	8	4 713	1 434	346	44	6.2	–
54133	Engineering services	12	10 038	4 813	1 122	131	54.0	9.0
541330	Engineering services	12	10 038	4 813	1 122	131	54.0	9.0
5418	Advertising & related services	13	3 538	1 286	321	73	3.2	4.8
5419	Other professional, scientific, & technical services	7	1 724	506	152	39	10.2	–
	AREA OUTSIDE MONTANA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 502**	**500 477**	**194 268**	**43 760**	**7 077**	**30.5**	**6.5**
541	Professional, scientific, & technical services	1 502	500 477	194 268	43 760	7 077	30.5	6.5
5411	Legal services	477	146 080	52 535	11 394	1 785	38.0	6.5
54111	Offices of lawyers	447	D	D	D	g	D	D
541110	Offices of lawyers	447	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	447	D	D	D	g	D	D
54119	Other legal services	30	D	D	D	c	D	D
541191	Title abstract & settlement offices	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	320	66 918	31 021	7 844	1 377	45.4	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	320	66 918	31 021	7 844	1 377	45.4	4.3
541211	Offices of certified public accountants	205	55 454	26 759	6 801	975	42.9	2.9
541213	Tax return preparation services	38	4 204	1 354	517	202	46.0	2.5
541219	Other accounting services	71	D	D	D	c	D	D
5413	Architectural, engineering, & related services	270	138 978	53 188	11 499	1 614	24.5	7.0
54131	Architectural services	58	20 180	6 984	1 344	241	33.2	7.3
541310	Architectural services	58	20 180	6 984	1 344	241	33.2	7.3
54133	Engineering services	137	106 014	41 170	9 164	1 137	22.1	6.5
541330	Engineering services	137	106 014	41 170	9 164	1 137	22.1	6.5
54137	Surveying & mapping (except geophysical) services	42	6 575	2 603	502	128	37.0	18.8
541370	Surveying & mapping (except geophysical) services	42	6 575	2 603	502	128	37.0	18.8

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE MONTANA METROPOLITAN AREAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	38	8 962	1 591	383	135	21.3	7.8
54141	Interior design services	14	D	D	D	b	D	D
541410	Interior design services	14	D	D	D	b	D	D
54143	Graphic design services	23	3 018	812	187	67	13.3	1.1
541430	Graphic design services	23	3 018	812	187	67	13.3	1.1
5414301	Graphic design services (except commercial art & medical artists)	21	D	D	D	b	D	D
5415	Computer systems design & related services	73	30 523	12 780	2 767	527	19.2	4.3
54151	Computer systems design & related services	73	30 523	12 780	2 767	527	19.2	4.3
541511	Custom computer programming services	36	D	D	D	c	D	D
541512	Computer systems design services	28	D	D	D	e	D	D
5415121	Computer systems integrators	10	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	179	44 955	15 703	3 488	574	34.5	11.5
54161	Management consulting services	109	D	D	D	e	D	D
541611	Administrative management & general management consulting service	52	D	D	D	c	D	D
541612	Human resources & executive search consulting services	12	5 052	2 180	602	74	10.6	.9
5416123	Human resources & personnel management consulting	5	D	D	D	b	D	D
541613	Marketing consulting services	31	D	D	D	b	D	D
54162	Environmental consulting services	42	D	D	D	c	D	D
541620	Environmental consulting services	42	D	D	D	c	D	D
54169	Other scientific & technical consulting services	28	4 704	1 347	303	78	62.1	13.7
541690	Other scientific & technical consulting services	28	4 704	1 347	303	78	62.1	13.7
5417	Scientific research & development services	25	37 213	17 743	4 407	409	3.2	1.8
54171	R&D in the physical, engineering, & life sciences	20	35 207	16 626	4 205	377	2.6	1.9
541710	R&D in the physical, engineering, & life sciences	20	35 207	16 626	4 205	377	2.6	1.9
5417101	R&D in the physical & engineering sciences	9	D	D	D	c	D	D
5418	Advertising & related services	58	13 903	5 929	1 347	443	27.9	8.5
54189	Other services related to advertising	20	4 832	1 464	337	71	15.3	7.6
541890	Other services related to advertising	20	4 832	1 464	337	71	15.3	7.6
5418903	Sign painting & lettering shop	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	62	12 945	3 778	631	213	32.4	12.8
54192	Photographic services	47	D	D	D	c	D	D
541921	Photographic studios, portrait	31	D	D	D	b	D	D
541922	Commercial photography	16	2 359	459	82	25	28.7	19.6
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	BILLINGS, MT MSA								
54	**Professional, scientific, & technical services**	**4**	**6 011**	**4 317**	**1 997**	**610**	**73**	**–**	**3.8**
541	Professional, scientific, & technical services	4	6 011	4 317	1 997	610	73	–	3.8
	GREAT FALLS, MT MSA								
54	**Professional, scientific, & technical services**	**4**	**3 211**	**2 710**	**1 380**	**337**	**42**	**5.2**	**–**
541	Professional, scientific, & technical services	4	3 211	2 710	1 380	337	42	5.2	–

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	AREA OUTSIDE MONTANA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**37**	**15 548**	**13 997**	**4 499**	**1 059**	**162**	**5.9**	**3.1**
541	Professional, scientific, & technical services	37	15 548	13 997	4 499	1 059	162	5.9	3.1
5411	Legal services	13	D	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	13	D	D	D	D	b	D	D
5417	Scientific research & development services	24	D	D	D	D	c	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BEAVERHEAD COUNTY, MT							
54	**Professional, scientific, & technical services**	**22**	**2 928**	**939**	**261**	**51**	**39.9**	**15.5**
541	Professional, scientific, & technical services	22	2 928	939	261	51	39.9	15.5
	BIG HORN COUNTY, MT							
54	**Professional, scientific, & technical services**	**13**	**2 313**	**977**	**239**	**50**	**35.2**	**10.8**
541	Professional, scientific, & technical services	13	2 313	977	239	50	35.2	10.8
	BLAINE COUNTY, MT							
54	**Professional, scientific, & technical services**	**8**	**598**	**308**	**138**	**12**	**57.0**	**2.3**
	BROADWATER COUNTY, MT							
54	**Professional, scientific, & technical services**	**4**	**591**	**226**	**59**	**7**	**17.9**	**–**
	CARBON COUNTY, MT							
54	**Professional, scientific, & technical services**	**14**	**2 119**	**711**	**130**	**51**	**40.7**	**22.9**
541	Professional, scientific, & technical services	14	2 119	711	130	51	40.7	22.9
	CARTER COUNTY, MT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	CASCADE COUNTY, MT							
54	**Professional, scientific, & technical services**	**176**	**69 260**	**28 557**	**6 084**	**994**	**36.4**	**3.7**
541	Professional, scientific, & technical services	176	69 260	28 557	6 084	994	36.4	3.7
5411	Legal services	67	34 074	13 942	2 459	370	35.6	1.4
54111	Offices of lawyers	65	D	D	D	e	D	D
541110	Offices of lawyers	65	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	65	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	9 757	4 509	1 240	242	38.6	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	9 757	4 509	1 240	242	38.6	2.7
541211	Offices of certified public accountants	19	7 513	3 759	1 010	134	36.2	3.1
541219	Other accounting services	10	1 380	420	107	36	60.4	2.2
5413	Architectural, engineering, & related services	28	15 917	6 774	1 579	213	41.1	5.7
54131	Architectural services	8	4 713	1 434	346	44	6.2	–
541310	Architectural services	8	4 713	1 434	346	44	6.2	–
54133	Engineering services	12	10 038	4 813	1 122	131	54.0	9.0
541330	Engineering services	12	10 038	4 813	1 122	131	54.0	9.0
5418	Advertising & related services	13	3 538	1 286	321	73	3.2	4.8
5419	Other professional, scientific, & technical services	7	1 724	506	152	39	10.2	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHOUTEAU COUNTY, MT							
54	**Professional, scientific, & technical services**	**4**	**463**	**121**	**27**	**10**	**57.5**	**–**
	CUSTER COUNTY, MT							
54	**Professional, scientific, & technical services**	**26**	**5 662**	**2 374**	**652**	**117**	**53.4**	**9.7**
541	Professional, scientific, & technical services	26	5 662	2 374	652	117	53.4	9.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 628	976	310	62	75.3	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 628	976	310	62	75.3	.8
	DANIELS COUNTY, MT							
54	**Professional, scientific, & technical services**	**3**	**377**	**72**	**21**	**9**	**100.0**	**–**
	DAWSON COUNTY, MT							
54	**Professional, scientific, & technical services**	**12**	**1 497**	**549**	**152**	**50**	**55.1**	**8.2**
541	Professional, scientific, & technical services	12	1 497	549	152	50	55.1	8.2
	DEER LODGE COUNTY, MT							
54	**Professional, scientific, & technical services**	**10**	**2 691**	**404**	**79**	**25**	**97.7**	**–**
541	Professional, scientific, & technical services	10	2 691	404	79	25	97.7	–
	FALLON COUNTY, MT							
54	**Professional, scientific, & technical services**	**5**	**320**	**82**	**16**	**11**	**63.4**	**30.0**
	FERGUS COUNTY, MT							
54	**Professional, scientific, & technical services**	**27**	**4 189**	**968**	**237**	**77**	**69.1**	**6.7**
541	Professional, scientific, & technical services	27	4 189	968	237	77	69.1	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 386	498	143	42	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 386	498	143	42	100.0	–
	FLATHEAD COUNTY, MT							
54	**Professional, scientific, & technical services**	**187**	**44 762**	**15 962**	**3 114**	**659**	**44.1**	**9.2**
541	Professional, scientific, & technical services	187	44 762	15 962	3 114	659	44.1	9.2
5411	Legal services	59	18 492	6 462	1 314	224	44.0	4.8
54111	Offices of lawyers	55	16 608	5 788	1 174	190	47.3	5.3
541110	Offices of lawyers	55	16 608	5 788	1 174	190	47.3	5.3
5411101	Offices of lawyers (except legal aid societies)	55	16 608	5 788	1 174	190	47.3	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	51	7 427	3 001	518	152	78.8	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	51	7 427	3 001	518	152	78.8	2.6
541211	Offices of certified public accountants	29	4 984	1 719	323	83	94.1	.9
5413	Architectural, engineering, & related services	34	10 064	3 958	741	134	32.3	9.6
5414	Specialized design services	8	2 089	254	70	24	5.7	29.7
5418	Advertising & related services	6	1 511	524	127	22	10.8	45.1
5419	Other professional, scientific, & technical services	11	1 469	463	106	57	39.0	5.7

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GALLATIN COUNTY, MT							
54	**Professional, scientific, & technical services**	**259**	**87 557**	**33 339**	**7 909**	**1 031**	**32.8**	**10.1**
541	Professional, scientific, & technical services	259	87 557	33 339	7 909	1 031	32.8	10.1
5411	Legal services	51	23 261	9 869	2 559	210	32.5	8.4
54111	Offices of lawyers	49	D	D	D	c	D	D
541110	Offices of lawyers	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	9 604	5 097	1 279	175	34.6	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	9 604	5 097	1 279	175	34.6	3.6
541211	Offices of certified public accountants	28	8 552	4 691	1 138	131	33.3	2.5
5413	Architectural, engineering, & related services	67	29 267	10 895	2 257	351	33.3	14.6
54131	Architectural services	16	7 667	2 714	611	101	20.8	15.4
541310	Architectural services	16	7 667	2 714	611	101	20.8	15.4
54133	Engineering services	41	20 074	7 640	1 523	221	38.5	13.0
541330	Engineering services	41	20 074	7 640	1 523	221	38.5	13.0
5414	Specialized design services	9	3 360	542	121	24	17.1	1.4
5415	Computer systems design & related services	19	6 905	2 816	606	74	19.4	3.1
54151	Computer systems design & related services	19	6 905	2 816	606	74	19.4	3.1
541512	Computer systems design services	10	5 174	1 880	431	50	20.1	2.6
5416	Management, scientific, & technical consulting services	47	10 639	3 370	898	142	45.5	8.2
54161	Management consulting services	28	5 773	1 635	401	72	53.7	14.0
5418	Advertising & related services	10	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	2 241	258	87	28	35.2	33.1
54192	Photographic services	10	D	D	D	b	D	D
	GARFIELD COUNTY, MT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	GLACIER COUNTY, MT							
54	**Professional, scientific, & technical services**	**16**	**2 753**	**1 151**	**200**	**46**	**55.1**	**9.5**
541	Professional, scientific, & technical services	16	2 753	1 151	200	46	55.1	9.5
	GRANITE COUNTY, MT							
54	**Professional, scientific, & technical services**	**4**	**465**	**65**	**8**	**2**	**24.7**	**75.3**
	HILL COUNTY, MT							
54	**Professional, scientific, & technical services**	**32**	**8 979**	**3 555**	**792**	**156**	**28.9**	**23.0**
541	Professional, scientific, & technical services	32	8 979	3 555	792	156	28.9	23.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 582	1 122	306	50	36.4	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 582	1 122	306	50	36.4	3.1
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	JEFFERSON COUNTY, MT							
54	**Professional, scientific, & technical services**	**11**	**1 479**	**520**	**121**	**21**	**81.7**	**18.3**
541	Professional, scientific, & technical services	11	1 479	520	121	21	81.7	18.3
	JUDITH BASIN COUNTY, MT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	LAKE COUNTY, MT							
54	**Professional, scientific, & technical services**	**37**	**7 122**	**2 708**	**605**	**127**	**41.2**	**6.3**
541	Professional, scientific, & technical services	37	7 122	2 708	605	127	41.2	6.3
5411	Legal services	17	4 154	1 246	280	49	43.8	6.8
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 038	468	124	37	93.7	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 038	468	124	37	93.7	6.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEWIS AND CLARK COUNTY, MT							
54	**Professional, scientific, & technical services**	**159**	**104 911**	**39 322**	**9 375**	**1 174**	**21.2**	**2.2**
541	Professional, scientific, & technical services	159	104 911	39 322	9 375	1 174	21.2	2.2
5411	Legal services	45	22 810	7 761	1 800	237	41.6	7.5
54111	Offices of lawyers	43	D	D	D	c	D	D
541110	Offices of lawyers	43	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	9 029	5 400	1 410	138	16.8	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	9 029	5 400	1 410	138	16.8	.1
541211	Offices of certified public accountants	10	8 060	5 083	1 340	119	8.1	.1
5413	Architectural, engineering, & related services	26	53 816	18 944	4 521	483	9.7	–
54133	Engineering services	17	49 658	17 227	4 246	433	9.1	–
541330	Engineering services	17	49 658	17 227	4 246	433	9.1	–
5415	Computer systems design & related services	13	5 830	2 718	649	140	22.6	3.0
54151	Computer systems design & related services	13	5 830	2 718	649	140	22.6	3.0
5416	Management, scientific, & technical consulting services	31	7 778	2 944	645	91	42.1	4.9
5418	Advertising & related services	14	D	D	D	b	D	D
54189	Other services related to advertising	3	1 465	275	77	20	–	–
541890	Other services related to advertising	3	1 465	275	77	20	–	–
	LIBERTY COUNTY, MT							
54	**Professional, scientific, & technical services**	**5**	**767**	**205**	**50**	**14**	**71.7**	**15.4**
	LINCOLN COUNTY, MT							
54	**Professional, scientific, & technical services**	**23**	**3 094**	**969**	**200**	**56**	**62.7**	**–**
541	Professional, scientific, & technical services	23	3 094	969	200	56	62.7	–
	MCCONE COUNTY, MT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MADISON COUNTY, MT							
54	**Professional, scientific, & technical services**	**8**	**1 041**	**356**	**70**	**16**	**54.0**	**5.2**
541	Professional, scientific, & technical services	8	1 041	356	70	16	54.0	5.2
	MEAGHER COUNTY, MT							
54	**Professional, scientific, & technical services**	**3**	**260**	**63**	**8**	**3**	**D**	**–**
	MINERAL COUNTY, MT							
54	**Professional, scientific, & technical services**	**3**	**372**	**39**	**9**	**4**	**D**	**–**
	MISSOULA COUNTY, MT							
54	**Professional, scientific, & technical services**	**276**	**109 727**	**45 246**	**9 621**	**1 617**	**26.7**	**5.6**
541	Professional, scientific, & technical services	276	109 727	45 246	9 621	1 617	26.7	5.6
5411	Legal services	78	35 972	13 437	2 595	444	23.5	2.8
54111	Offices of lawyers	78	35 972	13 437	2 595	444	23.5	2.8
541110	Offices of lawyers	78	35 972	13 437	2 595	444	23.5	2.8
5411101	Offices of lawyers (except legal aid societies)	78	35 972	13 437	2 595	444	23.5	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	52	13 021	6 371	1 795	287	33.5	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	52	13 021	6 371	1 795	287	33.5	6.3
541211	Offices of certified public accountants	34	11 248	5 689	1 603	195	35.8	1.5
5413	Architectural, engineering, & related services	55	20 601	9 186	1 889	278	43.1	7.0
54131	Architectural services	19	4 600	1 567	339	64	58.7	5.6
541310	Architectural services	19	4 600	1 567	339	64	58.7	5.6
54133	Engineering services	24	13 199	6 655	1 396	178	35.5	8.4
541330	Engineering services	24	13 199	6 655	1 396	178	35.5	8.4
5414	Specialized design services	8	1 493	223	57	32	37.5	–
5415	Computer systems design & related services	13	11 823	5 275	1 164	219	16.9	.1
54151	Computer systems design & related services	13	11 823	5 275	1 164	219	16.9	.1
541512	Computer systems design services	9	10 675	4 674	1 023	200	10.7	.1
5416	Management, scientific, & technical consulting services	41	15 589	5 531	1 227	187	21.7	12.6
54161	Management consulting services	27	12 493	4 464	1 033	145	16.0	14.6
5418	Advertising & related services	11	3 608	1 856	390	61	9.1	.1
54189	Other services related to advertising	5	1 524	626	140	27	17.4	–
541890	Other services related to advertising	5	1 524	626	140	27	17.4	–
5419	Other professional, scientific, & technical services	9	4 853	2 147	269	58	13.7	17.1
54192	Photographic services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	MUSSELSHELL COUNTY, MT							
54	**Professional, scientific, & technical services**	**11**	**1 075**	**287**	**68**	**20**	**73.6**	**1.7**
541	Professional, scientific, & technical services	11	1 075	287	68	20	73.6	1.7
	PARK COUNTY, MT							
54	**Professional, scientific, & technical services**	**46**	**7 432**	**2 618**	**515**	**138**	**53.8**	**20.6**
541	Professional, scientific, & technical services	46	7 432	2 618	515	138	53.8	20.6
5413	Architectural, engineering, & related services	9	2 664	1 079	201	49	61.6	5.0
	PHILLIPS COUNTY, MT							
54	**Professional, scientific, & technical services**	**5**	**794**	**263**	**75**	**14**	**46.6**	**10.8**
	PONDERA COUNTY, MT							
54	**Professional, scientific, & technical services**	**10**	**1 755**	**819**	**173**	**45**	**25.9**	**–**
541	Professional, scientific, & technical services	10	1 755	819	173	45	25.9	–
	POWDER RIVER COUNTY, MT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	POWELL COUNTY, MT							
54	**Professional, scientific, & technical services**	**4**	**285**	**81**	**18**	**5**	**86.7**	**–**
	PRAIRIE COUNTY, MT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	RAVALLI COUNTY, MT							
54	**Professional, scientific, & technical services**	**52**	**11 857**	**6 416**	**1 520**	**223**	**37.8**	**2.3**
541	Professional, scientific, & technical services	52	11 857	6 416	1 520	223	37.8	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 397	421	116	43	75.2	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 397	421	116	43	75.2	5.6
	RICHLAND COUNTY, MT							
54	**Professional, scientific, & technical services**	**25**	**6 135**	**2 268**	**538**	**95**	**22.6**	**7.5**
541	Professional, scientific, & technical services	25	6 135	2 268	538	95	22.6	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 008	850	224	35	22.5	20.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 008	850	224	35	22.5	20.3
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	ROOSEVELT COUNTY, MT							
54	**Professional, scientific, & technical services**	**11**	**1 794**	**805**	**101**	**36**	**26.1**	**4.6**
541	Professional, scientific, & technical services	11	1 794	805	101	36	26.1	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 326	691	73	26	–	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 326	691	73	26	–	6.2
	ROSEBUD COUNTY, MT							
54	**Professional, scientific, & technical services**	**7**	**731**	**225**	**51**	**14**	**61.4**	**8.9**
	SANDERS COUNTY, MT							
54	**Professional, scientific, & technical services**	**11**	**1 084**	**459**	**110**	**38**	**74.3**	**9.1**
541	Professional, scientific, & technical services	11	1 084	459	110	38	74.3	9.1
	SHERIDAN COUNTY, MT							
54	**Professional, scientific, & technical services**	**8**	**1 294**	**431**	**119**	**30**	**59.0**	**1.0**
541	Professional, scientific, & technical services	8	1 294	431	119	30	59.0	1.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SILVER BOW COUNTY, MT							
54	**Professional, scientific, & technical services**	**88**	**60 249**	**25 661**	**5 731**	**861**	**14.6**	**3.7**
541	Professional, scientific, & technical services	88	60 249	25 661	5 731	861	14.6	3.7
5411	Legal services	27	9 719	4 611	732	106	31.9	6.3
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 373	2 062	505	74	29.9	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 373	2 062	505	74	29.9	4.1
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	10 387	3 923	804	123	14.7	6.0
54133	Engineering services	15	9 881	3 647	750	110	13.2	6.0
541330	Engineering services	15	9 881	3 647	750	110	13.2	6.0
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	c	D	D
5418	Advertising & related services	4	D	D	D	c	D	D
	STILLWATER COUNTY, MT							
54	**Professional, scientific, & technical services**	**11**	**1 680**	**365**	**64**	**20**	**40.4**	**26.9**
541	Professional, scientific, & technical services	11	1 680	365	64	20	40.4	26.9
	SWEET GRASS COUNTY, MT							
54	**Professional, scientific, & technical services**	**4**	**1 161**	**466**	**113**	**25**	**46.2**	**–**
541	Professional, scientific, & technical services	4	1 161	466	113	25	46.2	–
	TETON COUNTY, MT							
54	**Professional, scientific, & technical services**	**4**	**276**	**100**	**17**	**8**	**24.3**	**54.0**
	TOOLE COUNTY, MT							
54	**Professional, scientific, & technical services**	**10**	**1 655**	**478**	**116**	**32**	**94.6**	**2.4**
541	Professional, scientific, & technical services	10	1 655	478	116	32	94.6	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	938	346	84	20	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	938	346	84	20	100.0	–
	TREASURE COUNTY, MT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	VALLEY COUNTY, MT							
54	**Professional, scientific, & technical services**	**9**	**2 934**	**978**	**252**	**44**	**30.5**	**–**
541	Professional, scientific, & technical services	9	2 934	978	252	44	30.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
	WHEATLAND COUNTY, MT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WIBAUX COUNTY, MT							
54	**Professional, scientific, & technical services**	**3**	**202**	**77**	**18**	**6**	**D**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	YELLOWSTONE COUNTY, MT							
54	**Professional, scientific, & technical services**	**404**	**199 653**	**74 880**	**17 090**	**2 664**	**25.8**	**2.6**
541	Professional, scientific, & technical services	404	199 653	74 880	17 090	2 664	25.8	2.6
5411	Legal services	101	54 350	19 360	4 775	545	28.8	2.0
54111	Offices of lawyers	95	51 270	18 153	4 456	492	30.6	2.1
541110	Offices of lawyers	95	51 270	18 153	4 456	492	30.6	2.1
5411101	Offices of lawyers (except legal aid societies)	95	51 270	18 153	4 456	492	30.6	2.1
54119	Other legal services	6	3 080	1 207	319	53	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	82	26 075	9 734	2 659	456	32.6	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	82	26 075	9 734	2 659	456	32.6	9.7
541211	Offices of certified public accountants	48	20 790	7 509	2 071	304	31.7	3.0
541213	Tax return preparation services	13	1 536	476	167	82	28.7	–
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	81	74 764	31 664	6 664	883	16.8	.8
54131	Architectural services	16	18 241	8 068	1 643	234	13.6	.4
541310	Architectural services	16	18 241	8 068	1 643	234	13.6	.4
54133	Engineering services	49	43 589	19 853	4 134	508	18.9	1.0
541330	Engineering services	49	43 589	19 853	4 134	508	18.9	1.0
5414	Specialized design services	11	2 820	705	179	27	28.6	2.6
54143	Graphic design services	6	1 988	490	131	20	35.1	–
541430	Graphic design services	6	1 988	490	131	20	35.1	–
5415	Computer systems design & related services	23	17 447	6 522	1 448	215	9.9	.1
54151	Computer systems design & related services	23	17 447	6 522	1 448	215	9.9	.1
541512	Computer systems design services	12	14 948	5 572	1 240	178	8.5	.1
5416	Management, scientific, & technical consulting services	53	13 068	3 764	704	123	69.9	4.5
54161	Management consulting services	33	5 211	2 072	393	57	66.8	1.5
54169	Other scientific & technical consulting services	16	5 855	1 201	217	48	62.3	8.7
541690	Other scientific & technical consulting services	16	5 855	1 201	217	48	62.3	8.7
5418	Advertising & related services	35	8 620	2 656	563	371	26.5	3.2
54189	Other services related to advertising	20	4 394	1 213	256	315	22.5	–
541890	Other services related to advertising	20	4 394	1 213	256	315	22.5	–
5418903	Sign painting & lettering shop	12	1 900	558	99	27	13.3	–
5419	Other professional, scientific, & technical services	18	2 509	475	98	44	34.9	.8
54192	Photographic services	13	1 743	272	56	28	36.5	1.1

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ANACONDA-DEER LODGE COUNTY, MT							
54	**Professional, scientific, & technical services**	**10**	**2 691**	**404**	**79**	**25**	**97.7**	**–**
541	Professional, scientific, & technical services	10	2 691	404	79	25	97.7	–
	BELGRADE, MT							
54	**Professional, scientific, & technical services**	**7**	**3 737**	**1 575**	**309**	**36**	**7.4**	**67.2**
541	Professional, scientific, & technical services	7	3 737	1 575	309	36	7.4	67.2
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BILLINGS, MT							
54	**Professional, scientific, & technical services**	**367**	**186 171**	**69 914**	**15 978**	**2 502**	**26.2**	**2.5**
541	Professional, scientific, & technical services	367	186 171	69 914	15 978	2 502	26.2	2.5
5411	Legal services	99	D	D	D	f	D	D
54111	Offices of lawyers	94	D	D	D	e	D	D
541110	Offices of lawyers	94	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	94	D	D	D	e	D	D
54119	Other legal services	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	76	25 752	9 603	2 605	441	32.7	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	76	25 752	9 603	2 605	441	32.7	9.9
541211	Offices of certified public accountants	45	D	D	D	e	D	D
541213	Tax return preparation services	10	D	D	D	b	D	D
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	70	65 287	27 778	5 758	776	16.2	.8
54131	Architectural services	16	18 241	8 068	1 643	234	13.6	.4
541310	Architectural services	16	18 241	8 068	1 643	234	13.6	.4
54133	Engineering services	42	35 648	16 618	3 426	432	21.7	1.2
541330	Engineering services	42	35 648	16 618	3 426	432	21.7	1.2
5414	Specialized design services	10	D	D	D	b	D	D
54143	Graphic design services	6	1 988	490	131	20	35.1	–
541430	Graphic design services	6	1 988	490	131	20	35.1	–
5415	Computer systems design & related services	21	D	D	D	c	D	D
54151	Computer systems design & related services	21	D	D	D	c	D	D
541512	Computer systems design services	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	44	11 934	3 434	674	120	72.3	.8
54161	Management consulting services	28	4 705	1 945	364	55	63.3	1.6
54169	Other scientific & technical consulting services	12	5 227	998	216	47	69.8	.4
541690	Other scientific & technical consulting services	12	5 227	998	216	47	69.8	.4
5418	Advertising & related services	31	7 421	2 426	501	357	30.8	3.8
54189	Other services related to advertising	18	D	D	D	e	D	D
541890	Other services related to advertising	18	D	D	D	e	D	D
5418903	Sign painting & lettering shop	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
	BOZEMAN, MT							
54	**Professional, scientific, & technical services**	**181**	**69 233**	**27 808**	**6 717**	**833**	**30.6**	**6.8**
541	Professional, scientific, & technical services	181	69 233	27 808	6 717	833	30.6	6.8
5411	Legal services	47	22 822	9 768	2 534	206	31.7	8.6
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	8 553	4 594	1 192	151	32.0	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	8 553	4 594	1 192	151	32.0	2.5
541211	Offices of certified public accountants	23	7 777	4 280	1 068	118	29.5	2.7
5413	Architectural, engineering, & related services	45	21 640	8 361	1 758	279	28.4	7.1
54131	Architectural services	13	6 894	2 383	544	90	11.9	17.1
541310	Architectural services	13	6 894	2 383	544	90	11.9	17.1
54133	Engineering services	28	13 755	5 539	1 109	166	37.1	1.3
541330	Engineering services	28	13 755	5 539	1 109	166	37.1	1.3
5414	Specialized design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	12	3 725	1 664	352	44	36.1	.9
54151	Computer systems design & related services	12	3 725	1 664	352	44	36.1	.9
5416	Management, scientific, & technical consulting services	27	7 348	2 454	668	101	38.7	4.4
54161	Management consulting services	16	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BUTTE-SILVER BOW, MT (CC) *							
54	**Professional, scientific, & technical services**	**88**	**60 249**	**25 661**	**5 731**	**861**	**14.6**	**3.7**
541	Professional, scientific, & technical services	88	60 249	25 661	5 731	861	14.6	3.7
5411	Legal services	27	9 719	4 611	732	106	31.9	6.3
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 373	2 062	505	74	29.9	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 373	2 062	505	74	29.9	4.1
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	10 387	3 923	804	123	14.7	6.0
54133	Engineering services	15	9 881	3 647	750	110	13.2	6.0
541330	Engineering services	15	9 881	3 647	750	110	13.2	6.0
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	c	D	D
5418	Advertising & related services	4	D	D	D	c	D	D
	BUTTE-SILVER BOW, MT *							
54	**Professional, scientific, & technical services**	**88**	**60 249**	**25 661**	**5 731**	**861**	**14.6**	**3.7**
541	Professional, scientific, & technical services	88	60 249	25 661	5 731	861	14.6	3.7
5411	Legal services	27	9 719	4 611	732	106	31.9	6.3
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 373	2 062	505	74	29.9	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 373	2 062	505	74	29.9	4.1
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	10 387	3 923	804	123	14.7	6.0
54133	Engineering services	15	9 881	3 647	750	110	13.2	6.0
541330	Engineering services	15	9 881	3 647	750	110	13.2	6.0
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	c	D	D
5418	Advertising & related services	4	D	D	D	c	D	D
	COLUMBIA FALLS, MT							
54	**Professional, scientific, & technical services**	**8**	**1 113**	**280**	**68**	**22**	**74.5**	**10.7**
541	Professional, scientific, & technical services	8	1 113	280	68	22	74.5	10.7
	CONRAD, MT							
54	**Professional, scientific, & technical services**	**10**	**1 755**	**819**	**173**	**45**	**25.9**	**–**
541	Professional, scientific, & technical services	10	1 755	819	173	45	25.9	–
	CUT BANK, MT							
54	**Professional, scientific, & technical services**	**13**	**2 282**	**928**	**180**	**39**	**60.1**	**11.5**
541	Professional, scientific, & technical services	13	2 282	928	180	39	60.1	11.5
	DEER LODGE, MT							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	DILLON, MT							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	b	D	D
	GLASGOW, MT							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
	GLENDIVE, MT							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREAT FALLS, MT							
54	**Professional, scientific, & technical services**	**162**	**66 806**	**27 738**	**5 910**	**962**	**35.4**	**3.6**
541	Professional, scientific, & technical services	162	66 806	27 738	5 910	962	35.4	3.6
5411	Legal services	67	34 074	13 942	2 459	370	35.6	1.4
54111	Offices of lawyers	65	D	D	D	e	D	D
541110	Offices of lawyers	65	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	65	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	9 425	4 440	1 221	236	36.4	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	9 425	4 440	1 221	236	36.4	2.8
541211	Offices of certified public accountants	18	D	D	D	c	D	D
5413	Architectural, engineering, & related services	25	D	D	D	c	D	D
54131	Architectural services	8	4 713	1 434	346	44	6.2	–
541310	Architectural services	8	4 713	1 434	346	44	6.2	–
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	1 724	506	152	39	10.2	–
	HAMILTON, MT							
54	**Professional, scientific, & technical services**	**29**	**4 288**	**1 134**	**274**	**82**	**66.9**	**1.0**
541	Professional, scientific, & technical services	29	4 288	1 134	274	82	66.9	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 135	378	108	37	76.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 135	378	108	37	76.3	–
	HARDIN, MT							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	HAVRE, MT							
54	**Professional, scientific, & technical services**	**28**	**7 592**	**3 093**	**704**	**128**	**34.0**	**27.2**
541	Professional, scientific, & technical services	28	7 592	3 093	704	128	34.0	27.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 582	1 122	306	50	36.4	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 582	1 122	306	50	36.4	3.1
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	HELENA, MT							
54	**Professional, scientific, & technical services**	**139**	**72 222**	**30 641**	**7 158**	**947**	**27.3**	**3.1**
541	Professional, scientific, & technical services	139	72 222	30 641	7 158	947	27.3	3.1
5411	Legal services	45	22 810	7 761	1 800	237	41.6	7.5
54111	Offices of lawyers	43	D	D	D	c	D	D
541110	Offices of lawyers	43	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	9 029	5 400	1 410	138	16.8	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	9 029	5 400	1 410	138	16.8	.1
541211	Offices of certified public accountants	10	8 060	5 083	1 340	119	8.1	.1
5413	Architectural, engineering, & related services	17	D	D	D	e	D	D
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5415	Computer systems design & related services	12	D	D	D	c	D	D
54151	Computer systems design & related services	12	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	24	D	D	D	b	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
54189	Other services related to advertising	3	1 465	275	77	20	–	–
541890	Other services related to advertising	3	1 465	275	77	20	–	–
	KALISPELL, MT							
54	**Professional, scientific, & technical services**	**115**	**30 223**	**11 749**	**2 298**	**465**	**41.8**	**6.7**
541	Professional, scientific, & technical services	115	30 223	11 749	2 298	465	41.8	6.7
5411	Legal services	42	13 709	4 889	1 086	177	43.9	6.0
54111	Offices of lawyers	39	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	4 349	2 180	311	96	70.4	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	4 349	2 180	311	96	70.4	1.6
5413	Architectural, engineering, & related services	19	8 092	3 204	592	103	26.7	4.5
	LAUREL, MT							
54	**Professional, scientific, & technical services**	**6**	**934**	**336**	**70**	**27**	**10.5**	**4.9**
541	Professional, scientific, & technical services	6	934	336	70	27	10.5	4.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	LEWISTOWN, MT							
54	**Professional, scientific, & technical services**	**25**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 386	498	143	42	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 386	498	143	42	100.0	–
	LIBBY, MT							
54	**Professional, scientific, & technical services**	**17**	**2 527**	**719**	**171**	**43**	**56.7**	**–**
541	Professional, scientific, & technical services	17	2 527	719	171	43	56.7	–
	LIVINGSTON, MT							
54	**Professional, scientific, & technical services**	**32**	**5 034**	**1 701**	**365**	**97**	**49.4**	**20.7**
541	Professional, scientific, & technical services	32	5 034	1 701	365	97	49.4	20.7
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	MILES CITY, MT							
54	**Professional, scientific, & technical services**	**24**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	24	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
	MISSOULA, MT							
54	**Professional, scientific, & technical services**	**250**	**103 708**	**43 713**	**9 304**	**1 553**	**26.1**	**5.6**
541	Professional, scientific, & technical services	250	103 708	43 713	9 304	1 553	26.1	5.6
5411	Legal services	75	33 440	12 929	2 473	420	24.8	2.6
54111	Offices of lawyers	75	33 440	12 929	2 473	420	24.8	2.6
541110	Offices of lawyers	75	33 440	12 929	2 473	420	24.8	2.6
5411101	Offices of lawyers (except legal aid societies)	75	33 440	12 929	2 473	420	24.8	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	12 895	6 347	1 792	285	33.0	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	12 895	6 347	1 792	285	33.0	6.2
541211	Offices of certified public accountants	32	D	D	D	c	D	D
5413	Architectural, engineering, & related services	46	18 910	8 685	1 792	260	39.0	7.6
54133	Engineering services	21	12 748	6 470	1 354	172	33.2	8.7
541330	Engineering services	21	12 748	6 470	1 354	172	33.2	8.7
5414	Specialized design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	12	D	D	D	c	D	D
54151	Computer systems design & related services	12	D	D	D	c	D	D
541512	Computer systems design services	8	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	36	14 891	5 380	1 197	182	21.0	12.3
54161	Management consulting services	26	D	D	D	c	D	D
5418	Advertising & related services	8	2 886	1 597	339	51	11.3	.2
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	4 853	2 147	269	58	13.7	17.1
54192	Photographic services	6	D	D	D	b	D	D
	POLSON, MT							
54	**Professional, scientific, & technical services**	**19**	**4 048**	**1 436**	**331**	**64**	**47.1**	**8.7**
541	Professional, scientific, & technical services	19	4 048	1 436	331	64	47.1	8.7
5411	Legal services	11	3 109	1 018	233	34	43.4	9.1
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
	SHELBY, MT							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	938	346	84	20	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	938	346	84	20	100.0	–
	SIDNEY, MT							
54	**Professional, scientific, & technical services**	**23**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WHITEFISH, MT							
54	**Professional, scientific, & technical services**	**19**	**4 609**	**1 712**	**266**	**53**	**46.2**	**7.8**
541	Professional, scientific, & technical services	19	4 609	1 712	266	53	46.2	7.8
5411	Legal services	9	3 154	1 301	170	29	32.3	1.7
54111	Offices of lawyers	9	3 154	1 301	170	29	32.3	1.7
541110	Offices of lawyers	9	3 154	1 301	170	29	32.3	1.7
5411101	Offices of lawyers (except legal aid societies)	9	3 154	1 301	170	29	32.3	1.7
	WOLF POINT, MT							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	BALANCE OF BEAVERHEAD COUNTY, MT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BIG HORN COUNTY, MT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BLAINE COUNTY, MT							
54	**Professional, scientific, & technical services**	**8**	**598**	**308**	**138**	**12**	**57.0**	**2.3**
	BALANCE OF BROADWATER COUNTY, MT							
54	**Professional, scientific, & technical services**	**4**	**591**	**226**	**59**	**7**	**17.9**	**–**
	BALANCE OF CARBON COUNTY, MT							
54	**Professional, scientific, & technical services**	**14**	**2 119**	**711**	**130**	**51**	**40.7**	**22.9**
541	Professional, scientific, & technical services	14	2 119	711	130	51	40.7	22.9
	BALANCE OF CARTER COUNTY, MT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CASCADE COUNTY, MT							
54	**Professional, scientific, & technical services**	**14**	**2 454**	**819**	**174**	**32**	**65.7**	**5.9**
541	Professional, scientific, & technical services	14	2 454	819	174	32	65.7	5.9
	BALANCE OF CHOUTEAU COUNTY, MT							
54	**Professional, scientific, & technical services**	**4**	**463**	**121**	**27**	**10**	**57.5**	**–**
	BALANCE OF CUSTER COUNTY, MT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DANIELS COUNTY, MT							
54	**Professional, scientific, & technical services**	**3**	**377**	**72**	**21**	**9**	**100.0**	**–**
	BALANCE OF DAWSON COUNTY, MT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FALLON COUNTY, MT							
54	**Professional, scientific, & technical services**	**5**	**320**	**82**	**16**	**11**	**63.4**	**30.0**
	BALANCE OF FERGUS COUNTY, MT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FLATHEAD COUNTY, MT							
54	**Professional, scientific, & technical services**	**45**	**8 817**	**2 221**	**482**	**119**	**47.1**	**18.2**
541	Professional, scientific, & technical services	45	8 817	2 221	482	119	47.1	18.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 233	558	131	30	98.9	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 233	558	131	30	98.9	.3
5414	Specialized design services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF GALLATIN COUNTY, MT							
54	**Professional, scientific, & technical services**	**71**	**14 587**	**3 956**	**883**	**162**	**49.9**	**10.9**
541	Professional, scientific, & technical services	71	14 587	3 956	883	162	49.9	10.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	19	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	BALANCE OF GARFIELD COUNTY, MT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GLACIER COUNTY, MT							
54	**Professional, scientific, & technical services**	**3**	**471**	**223**	**20**	**7**	**D**	**–**
	BALANCE OF GRANITE COUNTY, MT							
54	**Professional, scientific, & technical services**	**4**	**465**	**65**	**8**	**2**	**24.7**	**75.3**
	BALANCE OF HILL COUNTY, MT							
54	**Professional, scientific, & technical services**	**4**	**1 387**	**462**	**88**	**28**	**.9**	**–**
541	Professional, scientific, & technical services	4	1 387	462	88	28	.9	–
	BALANCE OF JEFFERSON COUNTY, MT							
54	**Professional, scientific, & technical services**	**11**	**1 479**	**520**	**121**	**21**	**81.7**	**18.3**
541	Professional, scientific, & technical services	11	1 479	520	121	21	81.7	18.3
	BALANCE OF JUDITH BASIN COUNTY, MT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LAKE COUNTY, MT							
54	**Professional, scientific, & technical services**	**18**	**3 074**	**1 272**	**274**	**63**	**33.3**	**3.1**
541	Professional, scientific, & technical services	18	3 074	1 272	274	63	33.3	3.1
	BALANCE OF LEWIS AND CLARK COUNTY, MT							
54	**Professional, scientific, & technical services**	**20**	**32 689**	**8 681**	**2 217**	**227**	**7.6**	**.1**
541	Professional, scientific, & technical services	20	32 689	8 681	2 217	227	7.6	.1
5413	Architectural, engineering, & related services	9	D	D	D	c	D	D
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
	BALANCE OF LIBERTY COUNTY, MT							
54	**Professional, scientific, & technical services**	**5**	**767**	**205**	**50**	**14**	**71.7**	**15.4**
	BALANCE OF LINCOLN COUNTY, MT							
54	**Professional, scientific, & technical services**	**6**	**567**	**250**	**29**	**13**	**89.1**	**–**
	BALANCE OF MCCONE COUNTY, MT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MADISON COUNTY, MT							
54	**Professional, scientific, & technical services**	**8**	**1 041**	**356**	**70**	**16**	**54.0**	**5.2**
541	Professional, scientific, & technical services	8	1 041	356	70	16	54.0	5.2
	BALANCE OF MEAGHER COUNTY, MT							
54	**Professional, scientific, & technical services**	**3**	**260**	**63**	**8**	**3**	**D**	**–**
	BALANCE OF MINERAL COUNTY, MT							
54	**Professional, scientific, & technical services**	**3**	**372**	**39**	**9**	**4**	**D**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MISSOULA COUNTY, MT							
54	**Professional, scientific, & technical services**	**26**	**6 019**	**1 533**	**317**	**64**	**36.5**	**5.3**
541	Professional, scientific, & technical services	26	6 019	1 533	317	64	36.5	5.3
5413	Architectural, engineering, & related services	9	1 691	501	97	18	88.2	.3
	BALANCE OF MUSSELSHELL COUNTY, MT							
54	**Professional, scientific, & technical services**	**11**	**1 075**	**287**	**68**	**20**	**73.6**	**1.7**
541	Professional, scientific, & technical services	11	1 075	287	68	20	73.6	1.7
	BALANCE OF PARK COUNTY, MT							
54	**Professional, scientific, & technical services**	**14**	**2 398**	**917**	**150**	**41**	**63.0**	**20.4**
541	Professional, scientific, & technical services	14	2 398	917	150	41	63.0	20.4
	BALANCE OF PHILLIPS COUNTY, MT							
54	**Professional, scientific, & technical services**	**5**	**794**	**263**	**75**	**14**	**46.6**	**10.8**
	BALANCE OF POWDER RIVER COUNTY, MT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF POWELL COUNTY, MT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PRAIRIE COUNTY, MT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF RAVALLI COUNTY, MT							
54	**Professional, scientific, & technical services**	**23**	**7 569**	**5 282**	**1 246**	**141**	**21.4**	**3.0**
541	Professional, scientific, & technical services	23	7 569	5 282	1 246	141	21.4	3.0
	BALANCE OF RICHLAND COUNTY, MT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ROOSEVELT COUNTY, MT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ROSEBUD COUNTY, MT							
54	**Professional, scientific, & technical services**	**7**	**731**	**225**	**51**	**14**	**61.4**	**8.9**
	BALANCE OF SANDERS COUNTY, MT							
54	**Professional, scientific, & technical services**	**11**	**1 084**	**459**	**110**	**38**	**74.3**	**9.1**
541	Professional, scientific, & technical services	11	1 084	459	110	38	74.3	9.1
	BALANCE OF SHERIDAN COUNTY, MT							
54	**Professional, scientific, & technical services**	**8**	**1 294**	**431**	**119**	**30**	**59.0**	**1.0**
541	Professional, scientific, & technical services	8	1 294	431	119	30	59.0	1.0
	BALANCE OF STILLWATER COUNTY, MT							
54	**Professional, scientific, & technical services**	**11**	**1 680**	**365**	**64**	**20**	**40.4**	**26.9**
541	Professional, scientific, & technical services	11	1 680	365	64	20	40.4	26.9
	BALANCE OF SWEET GRASS COUNTY, MT							
54	**Professional, scientific, & technical services**	**4**	**1 161**	**466**	**113**	**25**	**46.2**	**–**
541	Professional, scientific, & technical services	4	1 161	466	113	25	46.2	–
	BALANCE OF TETON COUNTY, MT							
54	**Professional, scientific, & technical services**	**4**	**276**	**100**	**17**	**8**	**24.3**	**54.0**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF TOOLE COUNTY, MT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF TREASURE COUNTY, MT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF VALLEY COUNTY, MT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WHEATLAND COUNTY, MT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WIBAUX COUNTY, MT							
54	**Professional, scientific, & technical services**	**3**	**202**	**77**	**18**	**6**	**D**	**–**
	BALANCE OF YELLOWSTONE COUNTY, MT							
54	**Professional, scientific, & technical services**	**31**	**12 548**	**4 630**	**1 042**	**135**	**21.5**	**4.9**
541	Professional, scientific, & technical services	31	12 548	4 630	1 042	135	21.5	4.9
5413	Architectural, engineering, & related services	11	9 477	3 886	906	107	20.6	1.2

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

MONTANA

Butte-Silver Bow. See "Butte-Silver Bow (consolidated city)."

Butte-Silver Bow (consolidated city) is coextensive with Silver Bow County. It includes Walkerville, which is not populous enough for separate tabulation. Therefore, "Butte-Silver Bow" refers to the whole consolidated city.

U.S. Census Bureau, 1997 Economic Census

Appendix E.
Metropolitan Areas

MONTANA

Billings, MT MSA

Yellowstone County, MT

Great Falls, MT MSA

Cascade County, MT

U.S. Census Bureau, 1997 Economic Census

North Carolina

1997

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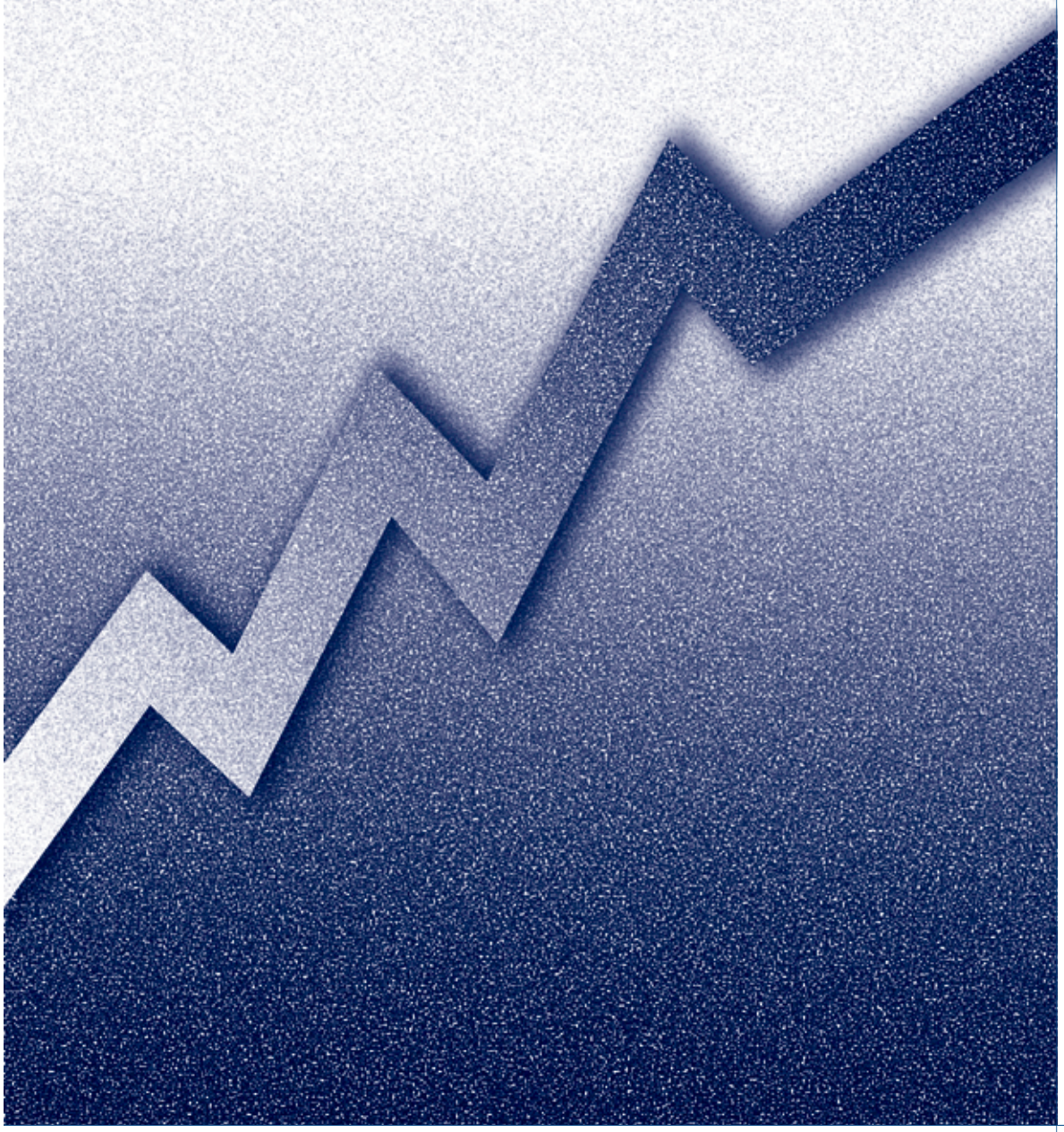
Professional, Scientific, and Technical Services

Geographic Area Series



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Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTH CAROLINA							
54	**Professional, scientific, & technical services**	**14 351**	**9 760 903**	**3 693 462**	**839 812**	**101 610**	**22.2**	**6.7**
541	Professional, scientific, & technical services	14 351	9 760 903	3 693 462	839 812	101 610	22.2	6.7
5411	Legal services	3 425	1 829 918	673 688	143 411	17 536	27.9	4.7
54111	Offices of lawyers	3 348	1 811 023	666 405	141 881	17 306	27.9	4.7
541110	Offices of lawyers	3 348	1 811 023	666 405	141 881	17 306	27.9	4.7
5411101	Offices of lawyers (except legal aid societies)	3 348	1 811 023	666 405	141 881	17 306	27.9	4.7
54119	Other legal services	77	18 895	7 283	1 530	230	25.1	3.5
541191	Title abstract & settlement offices	37	11 869	4 431	916	127	8.1	5.6
541199	All other legal services	40	7 026	2 852	614	103	53.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 502	1 012 659	402 656	95 481	18 315	24.8	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 502	1 012 659	402 656	95 481	18 315	24.8	6.0
541211	Offices of certified public accountants	1 289	748 702	288 827	64 119	8 546	23.0	3.1
541213	Tax return preparation services	394	75 031	24 852	9 843	5 319	25.9	8.0
541214	Payroll services	46	89 873	47 306	11 367	2 174	.6	17.9
541219	Other accounting services	773	99 053	41 671	10 152	2 276	59.7	15.9
5413	Architectural, engineering, & related services	2 482	2 066 170	883 605	197 560	21 380	22.8	5.3
54131	Architectural services	513	355 173	148 493	30 235	3 375	23.2	3.9
541310	Architectural services	513	355 173	148 493	30 235	3 375	23.2	3.9
54133	Engineering services	1 123	1 400 626	592 515	136 420	12 715	22.3	5.7
541330	Engineering services	1 123	1 400 626	592 515	136 420	12 715	22.3	5.7
54134	Drafting services	59	9 822	4 573	1 007	174	36.1	2.2
541340	Drafting services	59	9 822	4 573	1 007	174	36.1	2.2
54135	Building inspection services	70	8 635	2 509	454	114	26.9	8.2
541350	Building inspection services	70	8 635	2 509	454	114	26.9	8.2
54136	Geophysical surveying & mapping services	7	853	359	88	15	85.0	–
541360	Geophysical surveying & mapping services	7	853	359	88	15	85.0	–
54137	Surveying & mapping (except geophysical) services	589	152 907	72 097	15 193	3 123	35.6	5.5
541370	Surveying & mapping (except geophysical) services	589	152 907	72 097	15 193	3 123	35.6	5.5
54138	Testing laboratories	121	138 154	63 059	14 163	1 864	11.7	4.6
541380	Testing laboratories	121	138 154	63 059	14 163	1 864	11.7	4.6
5414	Specialized design services	673	245 933	59 102	12 593	2 039	42.9	4.0
54141	Interior design services	307	118 018	19 037	3 918	807	54.3	4.5
541410	Interior design services	307	118 018	19 037	3 918	807	54.3	4.5
54142	Industrial design services	38	15 508	5 124	1 100	119	17.9	4.4
541420	Industrial design services	38	15 508	5 124	1 100	119	17.9	4.4
54143	Graphic design services	288	100 867	30 203	6 567	1 007	36.0	3.4
541430	Graphic design services	288	100 867	30 203	6 567	1 007	36.0	3.4
5414301	Graphic design services (except commercial art & medical artists)	258	97 253	29 166	6 354	965	34.7	3.4
5414302	Commercial art	30	3 614	1 037	213	42	70.2	1.8
54149	Other specialized design services	40	11 540	4 738	1 008	106	19.7	3.6
541490	Other specialized design services	40	11 540	4 738	1 008	106	19.7	3.6
5415	Computer systems design & related services	1 617	1 958 427	742 149	173 728	14 218	12.4	9.2
54151	Computer systems design & related services	1 617	1 958 427	742 149	173 728	14 218	12.4	9.2
541511	Custom computer programming services	689	746 309	356 755	79 955	6 690	10.8	13.3
541512	Computer systems design services	707	604 794	232 992	52 324	4 808	22.1	10.7
5415121	Computer systems integrators	276	353 930	112 899	26 016	2 449	18.3	8.9
5415122	Computer systems consultants (except systems integrators)	431	250 864	120 093	26 308	2 359	27.4	13.1
541513	Computer facilities management services	25	D	D	D	g	D	D
541519	Other computer related services	196	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	1 869	1 143 165	428 330	93 793	9 753	26.2	6.9
54161	Management consulting services	1 417	892 169	320 131	70 707	7 111	24.5	6.7
541611	Administrative management & general management consulting service	579	365 462	128 784	26 882	2 678	21.7	5.6
541612	Human resources & executive search consulting services	413	217 468	107 186	24 741	2 375	32.8	9.5
5416121	Actuarial consulting	12	D	D	D	e	D	D
5416122	Executive placement services	218	109 262	53 160	11 067	1 165	39.5	9.6
5416123	Human resources & personnel management consulting	183	D	D	D	f	D	D
541613	Marketing consulting services	274	97 243	30 116	6 630	927	49.5	11.1
541614	Process, physical distribution, & logistics consulting services	85	70 154	26 595	5 311	649	13.3	5.9
541618	Other management consulting services	66	141 842	27 450	7 143	482	7.1	2.7
54162	Environmental consulting services	185	110 270	40 137	7 882	969	48.8	11.2
541620	Environmental consulting services	185	110 270	40 137	7 882	969	48.8	11.2
54169	Other scientific & technical consulting services	267	140 726	68 062	15 204	1 673	19.8	4.8
541690	Other scientific & technical consulting services	267	140 726	68 062	15 204	1 673	19.8	4.8
5417	Scientific research & development services	199	354 170	153 251	37 198	3 382	9.2	11.5
54171	R&D in the physical, engineering, & life sciences	172	336 385	146 618	35 735	3 161	9.1	11.1
541710	R&D in the physical, engineering, & life sciences	172	336 385	146 618	35 735	3 161	9.1	11.1
5417101	R&D in the physical & engineering sciences	76	113 149	43 221	10 198	802	9.6	16.0
5417102	Research & development in the life sciences	96	223 236	103 397	25 537	2 359	8.8	8.6
54172	Research & development in the social sciences & humanities	27	17 785	6 633	1 463	221	12.7	19.3
541720	R&D in the social sciences & humanities	27	17 785	6 633	1 463	221	12.7	19.3

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTH CAROLINA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	930	793 404	246 846	55 701	8 373	23.2	7.3
54181	Advertising agencies	318	260 329	110 388	25 672	2 309	22.6	6.7
541810	Advertising agencies	318	260 329	110 388	25 672	2 309	22.6	6.7
54182	Public relations agencies	120	66 011	21 309	4 665	581	46.2	5.9
541820	Public relations agencies	120	66 011	21 309	4 665	581	46.2	5.9
54183	Media buying services	13	5 413	1 774	398	49	45.8	–
541830	Media buying services	13	5 413	1 774	398	49	45.8	–
54184	Media representatives	58	36 061	12 130	2 856	440	11.1	32.4
541840	Media representatives	58	36 061	12 130	2 856	440	11.1	32.4
5418401	Radio & television advertising representatives	29	14 618	5 660	1 156	191	10.5	7.1
5418402	Publishers' advertising representatives	29	21 443	6 470	1 700	249	11.5	49.6
54185	Display advertising	68	95 756	25 829	6 474	1 857	16.2	2.0
541850	Display advertising	68	95 756	25 829	6 474	1 857	16.2	2.0
5418501	Display advertising (except outdoor)	14	31 260	12 254	3 177	1 411	19.5	1.4
5418502	Outdoor advertising services	54	64 496	13 575	3 297	446	14.6	2.2
54186	Direct mail advertising	80	96 527	35 291	7 869	1 788	25.3	2.6
541860	Direct mail advertising	80	96 527	35 291	7 869	1 788	25.3	2.6
54187	Advertising material distribution services	11	15 654	6 855	611	175	5.4	29.3
541870	Advertising material distribution services	11	15 654	6 855	611	175	5.4	29.3
54189	Other services related to advertising	262	217 653	33 270	7 156	1 174	21.8	7.4
541890	Other services related to advertising	262	217 653	33 270	7 156	1 174	21.8	7.4
5418901	Welcoming services	3	253	92	19	10	D	–
5418902	Advertising specialties goods distributor	120	174 828	23 477	5 356	727	18.5	7.5
5418903	Sign painting & lettering shop	122	26 652	7 136	1 500	390	47.2	9.1
5418909	All other advertising	17	15 920	2 565	281	47	14.4	3.2
5419	Other professional, scientific, & technical services	654	357 057	103 835	30 347	6 614	18.1	9.0
54191	Marketing research & public opinion polling	70	86 138	30 501	7 327	1 441	15.7	17.7
541910	Marketing research & public opinion polling	70	86 138	30 501	7 327	1 441	15.7	17.7
54192	Photographic services	479	248 581	64 648	20 813	4 731	17.7	6.1
541921	Photographic studios, portrait	374	188 097	43 025	15 578	3 862	14.9	2.8
541922	Commercial photography	105	60 484	21 623	5 235	869	26.5	16.2
54193	Translation & interpretation services	20	4 856	2 322	489	110	18.9	.8
541930	Translation & interpretation services	20	4 856	2 322	489	110	18.9	.8
54199	All other professional, scientific, & technical services	85	17 482	6 364	1 718	332	35.7	10.2
541990	All other professional, scientific, & technical services	85	17 482	6 364	1 718	332	35.7	10.2

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	NORTH CAROLINA								
54	**Professional, scientific, & technical services**	**142**	**550 826**	**528 656**	**187 771**	**44 735**	**4 096**	**4.3**	**3.4**
541	Professional, scientific, & technical services	142	550 826	528 656	187 771	44 735	4 096	4.3	3.4
5411	Legal services	60	23 290	21 480	11 602	2 551	393	16.0	9.4
54111	Offices of lawyers	60	23 290	21 480	11 602	2 551	393	16.0	9.4
541110	Offices of lawyers	60	23 290	21 480	11 602	2 551	393	16.0	9.4
5411102	Legal aid societies & similar legal services	60	23 290	21 480	11 602	2 551	393	16.0	9.4
5417	Scientific research & development services	82	527 536	507 176	176 169	42 184	3 703	3.8	3.2
54171	R&D in the physical, engineering, & life sciences	60	502 306	480 897	168 321	40 366	3 469	1.9	1.8
541710	R&D in the physical, engineering, & life sciences	60	502 306	480 897	168 321	40 366	3 469	1.9	1.8
5417101	R&D in the physical & engineering sciences	22	328 363	312 277	107 688	26 262	2 235	.7	.6
5417102	Research & development in the life sciences	38	173 943	168 620	60 633	14 104	1 234	4.3	4.1
54172	Research & development in the social sciences & humanities	22	25 230	26 279	7 848	1 818	234	41.1	31.2
541720	R&D in the social sciences & humanities	22	25 230	26 279	7 848	1 818	234	41.1	31.2

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ASHEVILLE, NC MSA							
54	**Professional, scientific, & technical services**	**477**	**174 900**	**77 527**	**16 790**	**2 409**	**31.1**	**7.0**
541	Professional, scientific, & technical services	477	174 900	77 527	16 790	2 409	31.1	7.0
5411	Legal services	129	50 889	24 618	4 927	634	29.3	6.6
54111	Offices of lawyers	123	49 350	23 817	4 744	616	29.9	6.8
541110	Offices of lawyers	123	49 350	23 817	4 744	616	29.9	6.8
5411101	Offices of lawyers (except legal aid societies)	123	49 350	23 817	4 744	616	29.9	6.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	75	23 552	11 778	2 498	591	32.7	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	75	23 552	11 778	2 498	591	32.7	3.5
541211	Offices of certified public accountants	38	17 628	9 467	1 797	276	28.9	2.0
541213	Tax return preparation services	9	3 307	1 142	411	250	13.5	–
541219	Other accounting services	27	D	D	D	b	D	D
5413	Architectural, engineering, & related services	95	40 949	19 355	4 560	565	30.4	11.3
54131	Architectural services	27	13 297	6 236	1 362	153	41.4	1.0
541310	Architectural services	27	13 297	6 236	1 362	153	41.4	1.0
54133	Engineering services	38	19 527	9 500	2 384	265	26.5	12.2
541330	Engineering services	38	19 527	9 500	2 384	265	26.5	12.2
54137	Surveying & mapping (except geophysical) services	24	5 418	2 347	518	104	30.3	8.6
541370	Surveying & mapping (except geophysical) services	24	5 418	2 347	518	104	30.3	8.6
5414	Specialized design services	22	4 818	870	181	46	71.3	16.4
54143	Graphic design services	12	3 112	672	138	29	77.1	18.0
541430	Graphic design services	12	3 112	672	138	29	77.1	18.0
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	25	12 134	5 065	1 170	174	20.0	2.1
54151	Computer systems design & related services	25	12 134	5 065	1 170	174	20.0	2.1
5416	Management, scientific, & technical consulting services	71	25 202	10 327	2 176	187	33.8	7.1
54161	Management consulting services	58	22 159	8 999	1 918	155	34.1	8.1
541611	Administrative management & general management consulting service	24	7 571	3 054	595	50	44.9	6.3
541612	Human resources & executive search consulting services	17	9 921	4 296	1 138	87	25.7	.2
5416122	Executive placement services	9	D	D	D	b	D	D
5418	Advertising & related services	33	9 898	3 765	928	125	17.7	1.0
5419	Other professional, scientific, & technical services	23	5 813	1 238	260	78	26.5	6.6
54192	Photographic services	17	4 678	1 100	237	60	16.8	–
541921	Photographic studios, portrait	12	3 218	623	116	37	18.1	–
	CHARLOTTE–GASTONIA–ROCK HILL, NC–SC MSA							
54	**Professional, scientific, & technical services**	**3 302**	**3 263 955**	**1 258 300**	**287 739**	**32 123**	**16.0**	**5.4**
541	Professional, scientific, & technical services	3 302	3 263 955	1 258 300	287 739	32 123	16.0	5.4
5411	Legal services	643	506 431	206 806	45 174	4 325	16.3	5.1
54111	Offices of lawyers	616	499 466	204 297	44 688	4 245	16.1	5.1
541110	Offices of lawyers	616	499 466	204 297	44 688	4 245	16.1	5.1
5411101	Offices of lawyers (except legal aid societies)	616	499 466	204 297	44 688	4 245	16.1	5.1
54119	Other legal services	27	6 965	2 509	486	80	30.0	–
541191	Title abstract & settlement offices	11	4 860	1 776	339	53	4.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	540	390 615	157 922	35 871	5 797	13.4	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	540	390 615	157 922	35 871	5 797	13.4	4.3
541211	Offices of certified public accountants	281	285 739	109 584	22 599	2 684	12.2	1.6
541213	Tax return preparation services	87	16 264	5 715	2 385	1 030	25.7	13.0
541214	Payroll services	20	66 696	34 065	8 739	1 594	1.1	11.1
541219	Other accounting services	152	21 916	8 558	2 148	489	57.8	13.0
5413	Architectural, engineering, & related services	620	892 845	364 215	83 167	7 456	15.1	3.1
54131	Architectural services	138	153 110	69 799	14 450	1 455	12.8	1.9
541310	Architectural services	138	153 110	69 799	14 450	1 455	12.8	1.9
54133	Engineering services	325	676 223	265 692	62 926	4 973	14.2	3.3
541330	Engineering services	325	676 223	265 692	62 926	4 973	14.2	3.3
54134	Drafting services	14	2 579	1 223	293	61	31.6	–
541340	Drafting services	14	2 579	1 223	293	61	31.6	–
54135	Building inspection services	17	D	D	D	b	D	D
541350	Building inspection services	17	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	101	41 227	19 849	3 797	707	31.1	4.8
541370	Surveying & mapping (except geophysical) services	101	41 227	19 849	3 797	707	31.1	4.8
54138	Testing laboratories	24	17 962	6 982	1 569	223	25.5	–
541380	Testing laboratories	24	17 962	6 982	1 569	223	25.5	–
5414	Specialized design services	161	64 425	16 180	3 394	508	38.1	3.1
54141	Interior design services	70	30 676	4 717	988	197	47.5	4.2
541410	Interior design services	70	30 676	4 717	988	197	47.5	4.2
54143	Graphic design services	76	28 284	8 602	1 796	249	33.0	1.8
541430	Graphic design services	76	28 284	8 602	1 796	249	33.0	1.8
5414301	Graphic design services (except commercial art & medical artists)	69	26 709	8 192	1 703	235	32.5	1.9
5415	Computer systems design & related services	438	624 618	250 800	57 249	4 842	11.4	7.7
54151	Computer systems design & related services	438	624 618	250 800	57 249	4 842	11.4	7.7
541511	Custom computer programming services	191	212 020	105 249	23 278	2 035	11.7	13.0
541512	Computer systems design services	196	229 791	83 236	20 284	1 748	17.7	5.0
5415121	Computer systems integrators	92	153 164	48 133	11 682	1 031	13.5	5.5
5415122	Computer systems consultants (except systems integrators)	104	76 627	35 103	8 602	717	26.3	3.9
541513	Computer facilities management services	4	D	D	D	f	D	D
541519	Other computer related services	47	D	D	D	f	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHARLOTTE–GASTONIA–ROCK HILL, NC–SC MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	475	388 388	142 436	30 913	3 337	21.1	6.3
54161	Management consulting services	384	296 317	98 854	21 846	2 332	21.9	7.7
541611	Administrative management & general management consulting service	134	167 844	45 991	10 190	894	13.3	4.3
541612	Human resources & executive search consulting services	114	67 220	31 951	7 135	635	29.0	16.1
5416122	Executive placement services	71	39 294	21 320	4 636	393	32.5	17.5
5416123	Human resources & personnel management consulting	42	D	D	D	c	D	D
541613	Marketing consulting services	90	40 441	13 485	2 916	599	46.1	9.8
541614	Process, physical distribution, & logistics consulting services	27	14 386	4 573	966	123	21.4	4.1
541618	Other management consulting services	19	6 426	2 854	639	81	19.3	5.0
54162	Environmental consulting services	32	26 805	10 866	1 148	167	31.2	2.9
541620	Environmental consulting services	32	26 805	10 866	1 148	167	31.2	2.9
54169	Other scientific & technical consulting services	59	65 266	32 716	7 919	838	13.5	1.0
541690	Other scientific & technical consulting services	59	65 266	32 716	7 919	838	13.5	1.0
5417	Scientific research & development services	26	18 336	6 130	1 573	128	10.2	18.6
54171	R&D in the physical, engineering, & life sciences	22	17 836	5 998	1 551	120	8.2	18.6
541710	R&D in the physical, engineering, & life sciences	22	17 836	5 998	1 551	120	8.2	18.6
5418	Advertising & related services	254	227 312	76 859	16 401	2 651	27.5	9.7
54181	Advertising agencies	96	68 807	27 587	5 762	567	34.7	11.2
541810	Advertising agencies	96	68 807	27 587	5 762	567	34.7	11.2
54182	Public relations agencies	38	31 184	8 530	2 021	235	47.3	3.3
541820	Public relations agencies	38	31 184	8 530	2 021	235	47.3	3.3
54184	Media representatives	20	14 340	4 922	1 167	137	8.8	32.7
541840	Media representatives	20	14 340	4 922	1 167	137	8.8	32.7
5418401	Radio & television advertising representatives	10	8 770	2 963	527	60	1.2	6.8
54185	Display advertising	12	33 453	10 307	2 751	958	6.8	1.4
541850	Display advertising	12	33 453	10 307	2 751	958	6.8	1.4
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54186	Direct mail advertising	22	24 297	9 727	2 345	320	21.5	3.0
541860	Direct mail advertising	22	24 297	9 727	2 345	320	21.5	3.0
54187	Advertising material distribution services	2	D	D	D	c	D	D
541870	Advertising material distribution services	2	D	D	D	c	D	D
54189	Other services related to advertising	57	D	D	D	c	D	D
541890	Other services related to advertising	57	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	28	30 401	5 022	1 097	149	33.8	15.6
5418903	Sign painting & lettering shop	23	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	145	150 985	36 952	13 997	3 079	7.4	3.4
54192	Photographic services	110	138 018	31 205	12 858	2 820	6.3	2.6
541921	Photographic studios, portrait	88	131 131	29 568	12 541	2 744	4.7	2.3
541922	Commercial photography	22	6 887	1 637	317	76	35.9	9.2
54199	All other professional, scientific, & technical services	16	3 755	1 579	322	49	22.3	2.0
541990	All other professional, scientific, & technical services	16	3 755	1 579	322	49	22.3	2.0
	FAYETTEVILLE, NC MSA							
54	**Professional, scientific, & technical services**	**329**	**142 103**	**47 666**	**10 163**	**2 084**	**34.6**	**6.8**
541	Professional, scientific, & technical services	329	142 103	47 666	10 163	2 084	34.6	6.8
5411	Legal services	111	52 490	18 309	3 310	593	43.8	6.8
54111	Offices of lawyers	110	D	D	D	f	D	D
541110	Offices of lawyers	110	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	110	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	65	17 367	6 546	1 705	596	34.3	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	65	17 367	6 546	1 705	596	34.3	11.3
541211	Offices of certified public accountants	32	10 425	3 848	876	159	32.5	7.6
541213	Tax return preparation services	13	3 433	1 274	486	366	16.9	6.5
541219	Other accounting services	20	3 509	1 424	343	71	56.5	26.6
5413	Architectural, engineering, & related services	45	23 993	9 812	2 151	315	22.7	11.3
54131	Architectural services	10	5 593	1 673	309	45	18.1	27.9
541310	Architectural services	10	5 593	1 673	309	45	18.1	27.9
54133	Engineering services	21	14 340	6 231	1 380	168	29.4	6.7
541330	Engineering services	21	14 340	6 231	1 380	168	29.4	6.7
54137	Surveying & mapping (except geophysical) services	6	2 686	1 368	314	72	–	7.0
541370	Surveying & mapping (except geophysical) services	6	2 686	1 368	314	72	–	7.0
5414	Specialized design services	12	4 660	560	130	32	98.0	2.0
54141	Interior design services	7	4 162	463	104	20	100.0	–
541410	Interior design services	7	4 162	463	104	20	100.0	–
5415	Computer systems design & related services	19	5 773	2 063	364	60	26.3	6.4
54151	Computer systems design & related services	19	5 773	2 063	364	60	26.3	6.4
541512	Computer systems design services	8	4 857	1 889	331	52	15.1	6.1
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	18 623	6 148	1 442	233	15.8	2.6
54161	Management consulting services	22	17 206	5 452	1 277	208	13.6	2.8
541611	Administrative management & general management consulting service	11	10 392	3 206	808	156	2.7	3.0
541612	Human resources & executive search consulting services	6	5 004	1 028	270	31	26.9	3.2
5416122	Executive placement services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAYETTEVILLE, NC MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	28	7 724	1 852	462	91	49.4	4.9
54189	Other services related to advertising	13	3 597	404	92	23	73.7	7.8
541890	Other services related to advertising	13	3 597	404	92	23	73.7	7.8
5419	Other professional, scientific, & technical services	18	D	D	D	c	D	D
54192	Photographic services	15	D	D	D	c	D	D
541921	Photographic studios, portrait	14	D	D	D	c	D	D
	GOLDSBORO, NC MSA							
54	**Professional, scientific, & technical services**	**129**	**43 412**	**16 026**	**3 684**	**596**	**39.6**	**2.8**
541	Professional, scientific, & technical services	129	43 412	16 026	3 684	596	39.6	2.8
5411	Legal services	44	14 093	4 978	899	168	39.9	2.2
54111	Offices of lawyers	44	14 093	4 978	899	168	39.9	2.2
541110	Offices of lawyers	44	14 093	4 978	899	168	39.9	2.2
5411101	Offices of lawyers (except legal aid societies)	44	14 093	4 978	899	168	39.9	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	7 320	3 291	742	183	50.3	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	7 320	3 291	742	183	50.3	3.9
541211	Offices of certified public accountants	20	6 037	2 878	574	103	47.4	3.4
5413	Architectural, engineering, & related services	18	13 304	5 330	1 509	128	24.4	1.0
54133	Engineering services	6	11 238	4 510	1 319	94	11.6	–
541330	Engineering services	6	11 238	4 510	1 319	94	11.6	–
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	11	2 566	506	116	47	62.3	2.5
541921	Photographic studios, portrait	11	2 566	506	116	47	62.3	2.5
	GREENSBORO–WINSTON-SALEM–HIGH POINT, NC MSA							
54	**Professional, scientific, & technical services**	**2 449**	**1 455 704**	**537 598**	**121 259**	**15 760**	**26.3**	**6.5**
541	Professional, scientific, & technical services	2 449	1 455 704	537 598	121 259	15 760	26.3	6.5
5411	Legal services	568	338 844	111 778	22 562	3 020	28.8	2.1
54111	Offices of lawyers	554	335 568	110 460	22 275	2 978	28.9	2.0
541110	Offices of lawyers	554	335 568	110 460	22 275	2 978	28.9	2.0
5411101	Offices of lawyers (except legal aid societies)	554	335 568	110 460	22 275	2 978	28.9	2.0
54119	Other legal services	14	3 276	1 318	287	42	15.6	16.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	456	197 835	74 829	18 464	3 260	20.7	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	456	197 835	74 829	18 464	3 260	20.7	7.7
541211	Offices of certified public accountants	235	153 079	53 249	12 995	1 645	19.8	3.8
541213	Tax return preparation services	74	14 409	4 542	1 684	878	18.0	2.5
541219	Other accounting services	135	17 190	9 773	2 397	403	46.6	15.6
5413	Architectural, engineering, & related services	326	188 568	83 382	18 376	2 259	37.0	4.7
54131	Architectural services	66	33 856	13 609	2 802	304	25.2	2.7
541310	Architectural services	66	33 856	13 609	2 802	304	25.2	2.7
54133	Engineering services	148	122 343	53 784	12 206	1 351	41.0	5.5
541330	Engineering services	148	122 343	53 784	12 206	1 351	41.0	5.5
54134	Drafting services	10	D	D	D	b	D	D
541340	Drafting services	10	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	66	15 583	7 418	1 575	341	43.3	2.6
541370	Surveying & mapping (except geophysical) services	66	15 583	7 418	1 575	341	43.3	2.6
54138	Testing laboratories	24	13 791	7 178	1 515	226	25.6	4.6
541380	Testing laboratories	24	13 791	7 178	1 515	226	25.6	4.6
5414	Specialized design services	166	67 390	18 284	3 833	530	37.1	4.2
54141	Interior design services	75	28 388	5 651	1 059	198	56.4	4.5
541410	Interior design services	75	28 388	5 651	1 059	198	56.4	4.5
54143	Graphic design services	66	28 319	8 771	1 912	258	26.5	3.1
541430	Graphic design services	66	28 319	8 771	1 912	258	26.5	3.1
5414301	Graphic design services (except commercial art & medical artists)	61	27 279	8 518	1 848	247	23.7	3.2
54149	Other specialized design services	13	6 372	2 407	538	41	14.6	–
541490	Other specialized design services	13	6 372	2 407	538	41	14.6	–
5415	Computer systems design & related services	268	172 555	74 328	16 442	1 542	25.9	10.8
54151	Computer systems design & related services	268	172 555	74 328	16 442	1 542	25.9	10.8
541511	Custom computer programming services	116	68 180	36 468	8 168	701	16.4	7.7
541512	Computer systems design services	128	96 609	35 740	8 000	813	28.1	13.8
5415121	Computer systems integrators	45	63 597	21 303	4 862	465	16.7	16.2
5415122	Computer systems consultants (except systems integrators)	83	33 012	14 437	3 138	348	50.2	9.1
541519	Other computer related services	22	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREENSBORO–WINSTON-SALEM–HIGH POINT, NC MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	313	164 753	74 198	17 610	1 646	26.7	7.7
54161	Management consulting services	260	145 092	66 416	16 055	1 438	23.4	7.5
541611	Administrative management & general management consulting service	96	39 988	20 136	4 348	373	26.7	8.9
541612	Human resources & executive search consulting services	86	62 349	38 008	9 796	838	21.0	5.9
5416121	Actuarial consulting	4	D	D	D	e	D	D
5416122	Executive placement services	44	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	38	D	D	D	c	D	D
541613	Marketing consulting services	55	23 676	5 428	1 268	124	34.3	9.7
541614	Process, physical distribution, & logistics consulting services	14	17 427	2 175	502	82	4.0	8.0
54162	Environmental consulting services	23	10 175	2 706	574	81	79.8	4.9
541620	Environmental consulting services	23	10 175	2 706	574	81	79.8	4.9
54169	Other scientific & technical consulting services	30	9 486	5 076	981	127	21.2	13.5
541690	Other scientific & technical consulting services	30	9 486	5 076	981	127	21.2	13.5
5417	Scientific research & development services	25	11 199	4 818	994	123	35.0	8.7
5418	Advertising & related services	179	210 413	62 127	14 652	1 950	17.8	4.7
54181	Advertising agencies	78	83 623	35 535	8 749	719	7.8	1.3
541810	Advertising agencies	78	83 623	35 535	8 749	719	7.8	1.3
54182	Public relations agencies	15	8 752	2 712	645	71	60.3	12.6
541820	Public relations agencies	15	8 752	2 712	645	71	60.3	12.6
54184	Media representatives	7	9 506	2 799	626	84	9.8	55.0
541840	Media representatives	7	9 506	2 799	626	84	9.8	55.0
5418402	Publishers' advertising representatives	7	9 506	2 799	626	84	9.8	55.0
54185	Display advertising	7	23 756	5 884	1 348	555	22.3	–
541850	Display advertising	7	23 756	5 884	1 348	555	22.3	–
5418502	Outdoor advertising services	5	D	D	D	b	D	D
54189	Other services related to advertising	54	D	D	D	e	D	D
541890	Other services related to advertising	54	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	27	54 668	7 442	1 791	256	13.3	.3
5418903	Sign painting & lettering shop	24	D	D	D	b	D	D
5418909	All other advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	148	104 147	33 854	8 326	1 430	18.1	17.7
54191	Marketing research & public opinion polling	22	43 563	12 273	3 031	474	10.5	19.6
541910	Marketing research & public opinion polling	22	43 563	12 273	3 031	474	10.5	19.6
54192	Photographic services	110	56 730	19 644	4 872	874	22.0	17.1
541921	Photographic studios, portrait	68	13 693	3 431	820	272	34.8	4.0
541922	Commercial photography	42	43 037	16 213	4 052	602	17.9	21.3
54199	All other professional, scientific, & technical services	13	3 094	1 405	332	46	54.5	5.3
541990	All other professional, scientific, & technical services	13	3 094	1 405	332	46	54.5	5.3
	GREENVILLE, NC MSA							
54	**Professional, scientific, & technical services**	**219**	**87 967**	**35 311**	**7 621**	**1 303**	**36.2**	**10.9**
541	Professional, scientific, & technical services	219	87 967	35 311	7 621	1 303	36.2	10.9
5411	Legal services	68	29 059	11 911	2 494	359	33.6	7.8
54111	Offices of lawyers	67	D	D	D	e	D	D
541110	Offices of lawyers	67	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	67	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	48	11 514	4 617	1 105	311	47.7	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	48	11 514	4 617	1 105	311	47.7	1.3
541211	Offices of certified public accountants	27	7 638	3 605	758	114	47.3	1.7
541213	Tax return preparation services	8	2 441	582	260	161	19.8	–
541219	Other accounting services	13	1 435	430	87	36	97.8	1.5
5413	Architectural, engineering, & related services	37	23 133	10 474	2 302	301	35.4	14.5
54133	Engineering services	17	11 273	5 574	1 270	155	31.5	11.9
541330	Engineering services	17	11 273	5 574	1 270	155	31.5	11.9
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
54138	Testing laboratories	5	6 051	2 314	513	64	45.7	5.1
541380	Testing laboratories	5	6 051	2 314	513	64	45.7	5.1
5414	Specialized design services	6	1 599	344	62	17	35.5	4.0
5415	Computer systems design & related services	15	6 594	2 467	522	113	16.1	19.9
54151	Computer systems design & related services	15	6 594	2 467	522	113	16.1	19.9
5416	Management, scientific, & technical consulting services	16	6 384	2 301	486	77	24.6	.3
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	17	5 112	1 532	306	61	74.4	–
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HICKORY–MORGANTON–LENOIR, NC MSA							
54	**Professional, scientific, & technical services**	**415**	**135 525**	**50 256**	**11 578**	**1 921**	**41.6**	**5.8**
541	Professional, scientific, & technical services	415	135 525	50 256	11 578	1 921	41.6	5.8
5411	Legal services	111	37 170	12 558	2 767	426	37.8	8.8
54111	Offices of lawyers	110	D	D	D	e	D	D
541110	Offices of lawyers	110	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	110	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	100	27 699	10 003	2 545	508	48.7	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	100	27 699	10 003	2 545	508	48.7	6.7
541211	Offices of certified public accountants	50	19 304	7 435	1 774	262	43.1	2.7
541213	Tax return preparation services	12	2 116	533	260	131	13.6	–
541219	Other accounting services	38	6 279	2 035	511	115	77.5	21.2
5413	Architectural, engineering, & related services	73	27 474	11 629	2 659	403	44.7	2.8
54133	Engineering services	34	18 748	7 932	1 766	216	45.6	2.7
541330	Engineering services	34	18 748	7 932	1 766	216	45.6	2.7
54137	Surveying & mapping (except geophysical) services	23	3 802	1 901	483	115	55.0	1.6
541370	Surveying & mapping (except geophysical) services	23	3 802	1 901	483	115	55.0	1.6
5414	Specialized design services	24	9 753	3 098	568	95	13.7	2.0
54143	Graphic design services	8	5 089	1 558	250	55	11.4	1.7
541430	Graphic design services	8	5 089	1 558	250	55	11.4	1.7
5414301	Graphic design services (except commercial art & medical artists)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	39	12 286	5 565	1 314	160	47.6	6.6
54161	Management consulting services	31	10 373	4 734	1 147	136	45.5	7.5
541612	Human resources & executive search consulting services	11	4 008	2 143	509	63	38.3	5.8
5418	Advertising & related services	24	12 149	4 217	1 004	163	40.4	1.0
54189	Other services related to advertising	5	1 801	488	89	23	28.9	–
541890	Other services related to advertising	5	1 801	488	89	23	28.9	–
5418903	Sign painting & lettering shop	5	1 801	488	89	23	28.9	–
5419	Other professional, scientific, & technical services	26	D	D	D	c	D	D
54192	Photographic services	22	4 203	1 379	285	85	26.3	1.4
541921	Photographic studios, portrait	17	2 448	599	120	52	19.8	2.5
	JACKSONVILLE, NC MSA							
54	**Professional, scientific, & technical services**	**137**	**34 923**	**11 891**	**2 716**	**725**	**46.7**	**9.2**
541	Professional, scientific, & technical services	137	34 923	11 891	2 716	725	46.7	9.2
5411	Legal services	50	15 825	4 790	995	214	50.4	12.8
54111	Offices of lawyers	49	D	D	D	c	D	D
541110	Offices of lawyers	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	6 610	2 461	670	294	38.6	12.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	6 610	2 461	670	294	38.6	12.6
541213	Tax return preparation services	5	2 059	652	243	179	17.2	–
541219	Other accounting services	11	1 549	545	145	42	55.4	44.6
5413	Architectural, engineering, & related services	22	5 725	2 391	541	116	56.3	.5
54137	Surveying & mapping (except geophysical) services	11	2 970	1 339	322	69	31.1	–
541370	Surveying & mapping (except geophysical) services	11	2 970	1 339	322	69	31.1	–
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	NORFOLK–VIRGINIA BEACH–NEWPORT NEWS, VA–NC MSA							
54	**Professional, scientific, & technical services**	**2 583**	**2 097 131**	**887 983**	**209 311**	**27 170**	**15.6**	**7.8**
541	Professional, scientific, & technical services	2 583	2 097 131	887 983	209 311	27 170	15.6	7.8
5411	Legal services	708	396 027	169 809	36 068	4 480	19.5	4.3
54111	Offices of lawyers	666	369 674	167 751	35 646	4 365	20.1	4.3
541110	Offices of lawyers	666	369 674	167 751	35 646	4 365	20.1	4.3
5411101	Offices of lawyers (except legal aid societies)	666	369 674	167 751	35 646	4 365	20.1	4.3
54119	Other legal services	42	26 353	2 058	422	115	10.5	4.0
541191	Title abstract & settlement offices	29	D	D	D	b	D	D
541199	All other legal services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	456	160 392	69 709	16 986	4 050	27.2	18.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	456	160 392	69 709	16 986	4 050	27.2	18.3
541211	Offices of certified public accountants	216	95 326	38 893	9 104	1 247	23.6	11.1
541213	Tax return preparation services	81	13 769	5 286	2 060	1 491	20.5	5.5
541214	Payroll services	21	25 087	16 360	3 682	708	1.5	61.9
541219	Other accounting services	138	26 210	9 170	2 140	604	68.2	9.4
5413	Architectural, engineering, & related services	481	652 364	292 111	69 875	7 962	13.4	8.3
54131	Architectural services	68	54 076	21 582	4 887	608	23.4	4.6
541310	Architectural services	68	54 076	21 582	4 887	608	23.4	4.6
54133	Engineering services	287	545 190	243 964	58 726	6 377	11.2	9.2
541330	Engineering services	287	545 190	243 964	58 726	6 377	11.2	9.2
54134	Drafting services	13	2 546	1 326	299	35	14.3	–
541340	Drafting services	13	2 546	1 326	299	35	14.3	–
54135	Building inspection services	26	5 023	1 748	596	64	29.5	4.0
541350	Building inspection services	26	5 023	1 748	596	64	29.5	4.0
54137	Surveying & mapping (except geophysical) services	48	14 723	7 953	1 810	350	40.9	4.6
541370	Surveying & mapping (except geophysical) services	48	14 723	7 953	1 810	350	40.9	4.6
54138	Testing laboratories	39	30 806	15 538	3 557	528	19.5	3.0
541380	Testing laboratories	39	30 806	15 538	3 557	528	19.5	3.0

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORFOLK–VIRGINIA BEACH–NEWPORT NEWS, VA–NC MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	73	20 694	4 039	935	211	66.4	5.8
54141	Interior design services	43	15 319	2 773	616	149	65.1	7.1
541410	Interior design services	43	15 319	2 773	616	149	65.1	7.1
54143	Graphic design services	28	D	D	D	b	D	D
541430	Graphic design services	28	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	23	D	D	D	b	D	D
5415	Computer systems design & related services	262	487 706	203 525	51 105	4 536	4.9	4.2
54151	Computer systems design & related services	262	487 706	203 525	51 105	4 536	4.9	4.2
541511	Custom computer programming services	112	273 581	109 183	28 605	2 207	3.1	2.7
541512	Computer systems design services	115	197 437	88 601	21 350	2 198	5.8	2.9
5415121	Computer systems integrators	51	120 821	53 679	12 888	1 197	6.5	1.3
5415122	Computer systems consultants (except systems integrators)	64	76 616	34 922	8 462	1 001	4.6	5.4
541519	Other computer related services	27	7 109	2 335	575	79	44.7	34.5
5416	Management, scientific, & technical consulting services	289	143 800	62 765	12 960	2 203	31.1	12.1
54161	Management consulting services	209	90 658	37 685	7 999	1 072	26.3	10.8
541611	Administrative management & general management consulting service	100	34 872	16 528	3 409	532	22.0	17.6
541612	Human resources & executive search consulting services	49	28 201	11 772	2 621	200	35.7	6.2
5416122	Executive placement services	26	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	22	D	D	D	b	D	D
541613	Marketing consulting services	42	9 479	3 809	801	162	44.9	19.6
541614	Process, physical distribution, & logistics consulting services	10	15 799	4 364	940	139	3.8	.2
54162	Environmental consulting services	32	14 971	5 434	1 278	177	54.3	37.0
541620	Environmental consulting services	32	14 971	5 434	1 278	177	54.3	37.0
54169	Other scientific & technical consulting services	48	38 171	19 646	3 683	954	33.4	5.1
541690	Other scientific & technical consulting services	48	38 171	19 646	3 683	954	33.4	5.1
5417	Scientific research & development services	45	109 644	41 296	10 944	1 009	2.5	1.0
54171	R&D in the physical, engineering, & life sciences	42	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	42	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	37	108 424	40 660	10 792	982	1.5	1.0
5418	Advertising & related services	151	86 916	30 677	7 382	1 817	31.4	22.0
54181	Advertising agencies	62	35 122	15 380	3 117	370	42.8	13.5
541810	Advertising agencies	62	35 122	15 380	3 117	370	42.8	13.5
54184	Media representatives	12	10 589	4 257	982	140	36.0	9.2
541840	Media representatives	12	10 589	4 257	982	140	36.0	9.2
54185	Display advertising	7	16 839	4 244	1 046	818	2.1	57.0
541850	Display advertising	7	16 839	4 244	1 046	818	2.1	57.0
54189	Other services related to advertising	41	10 894	2 891	672	151	26.7	13.8
541890	Other services related to advertising	41	10 894	2 891	672	151	26.7	13.8
5418903	Sign painting & lettering shop	20	3 369	1 105	246	65	39.5	8.4
5419	Other professional, scientific, & technical services	118	39 588	14 052	3 056	902	17.9	9.4
54191	Marketing research & public opinion polling	13	14 941	8 004	1 792	481	8.0	10.1
541910	Marketing research & public opinion polling	13	14 941	8 004	1 792	481	8.0	10.1
54192	Photographic services	87	22 079	5 376	1 143	371	22.2	8.9
541921	Photographic studios, portrait	68	18 115	4 507	989	325	19.1	4.2
541922	Commercial photography	19	3 964	869	154	46	36.2	30.3
	RALEIGH–DURHAM–CHAPEL HILL, NC MSA							
54	**Professional, scientific, & technical services**	**3 560**	**3 323 964**	**1 253 253**	**287 079**	**28 633**	**18.2**	**8.2**
541	Professional, scientific, & technical services	3 560	3 323 964	1 253 253	287 079	28 633	18.2	8.2
5411	Legal services	634	442 185	158 562	33 035	3 777	23.7	4.6
54111	Offices of lawyers	621	438 902	157 503	32 793	3 743	23.7	4.6
541110	Offices of lawyers	621	438 902	157 503	32 793	3 743	23.7	4.6
5411101	Offices of lawyers (except legal aid societies)	621	438 902	157 503	32 793	3 743	23.7	4.6
54119	Other legal services	13	3 283	1 059	242	34	19.9	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	384	161 701	63 176	15 236	2 668	29.6	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	384	161 701	63 176	15 236	2 668	29.6	6.6
541211	Offices of certified public accountants	220	126 365	47 848	11 429	1 394	28.8	4.3
541213	Tax return preparation services	39	10 439	3 721	1 249	841	27.3	5.5
541219	Other accounting services	116	15 641	6 890	1 491	318	53.8	14.8
5413	Architectural, engineering, & related services	648	652 035	293 771	64 675	6 901	21.3	7.9
54131	Architectural services	139	89 226	35 543	7 138	797	29.0	5.6
541310	Architectural services	139	89 226	35 543	7 138	797	29.0	5.6
54133	Engineering services	365	445 609	203 193	45 299	4 449	22.6	9.6
541330	Engineering services	365	445 609	203 193	45 299	4 449	22.6	9.6
54134	Drafting services	14	D	D	D	b	D	D
541340	Drafting services	14	D	D	D	b	D	D
54135	Building inspection services	22	4 171	1 069	177	28	18.8	1.4
541350	Building inspection services	22	4 171	1 069	177	28	18.8	1.4
54137	Surveying & mapping (except geophysical) services	81	32 149	15 442	3 299	565	22.3	4.8
541370	Surveying & mapping (except geophysical) services	81	32 149	15 442	3 299	565	22.3	4.8
54138	Testing laboratories	26	78 366	37 168	8 460	1 016	4.2	2.9
541380	Testing laboratories	26	78 366	37 168	8 460	1 016	4.2	2.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RALEIGH–DURHAM–CHAPEL HILL, NC MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	161	59 102	13 781	3 155	487	51.1	1.7
54141	Interior design services	67	24 436	3 657	791	146	61.8	1.8
541410	Interior design services	67	24 436	3 657	791	146	61.8	1.8
54143	Graphic design services	79	28 296	8 407	2 000	293	47.3	1.8
541430	Graphic design services	79	28 296	8 407	2 000	293	47.3	1.8
5414301	Graphic design services (except commercial art & medical artists)	69	27 461	8 122	1 969	283	45.9	1.6
5415	Computer systems design & related services	673	1 082 695	388 045	94 150	6 930	8.6	10.0
54151	Computer systems design & related services	673	1 082 695	388 045	94 150	6 930	8.6	10.0
541511	Custom computer programming services	284	437 559	204 887	46 421	3 646	8.2	14.5
541512	Computer systems design services	279	239 964	100 759	21 400	1 863	18.3	15.8
5415121	Computer systems integrators	95	120 572	37 690	8 180	753	18.4	10.1
5415122	Computer systems consultants (except systems integrators)	184	119 392	63 069	13 220	1 110	18.2	21.6
541513	Computer facilities management services	13	D	D	D	f	D	D
541519	Other computer related services	97	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	616	431 262	148 647	32 245	3 057	24.1	6.6
54161	Management consulting services	438	337 900	107 244	23 169	2 101	21.6	5.4
541611	Administrative management & general management consulting service	196	106 373	40 188	7 962	834	26.8	4.2
541612	Human resources & executive search consulting services	127	53 688	23 704	4 718	534	39.8	11.1
5416122	Executive placement services	52	30 010	13 960	2 571	313	38.1	10.9
5416123	Human resources & personnel management consulting	70	22 876	9 531	2 132	218	40.4	11.7
541613	Marketing consulting services	74	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	19	D	D	D	e	D	D
541618	Other management consulting services	22	D	D	D	e	D	D
54162	Environmental consulting services	72	47 642	18 424	4 316	436	43.9	15.8
541620	Environmental consulting services	72	47 642	18 424	4 316	436	43.9	15.8
54169	Other scientific & technical consulting services	106	45 720	22 979	4 760	520	21.2	5.6
541690	Other scientific & technical consulting services	106	45 720	22 979	4 760	520	21.2	5.6
5417	Scientific research & development services	110	254 839	108 308	26 442	2 350	8.1	12.9
54171	R&D in the physical, engineering, & life sciences	95	239 770	102 772	25 253	2 185	8.0	12.3
541710	R&D in the physical, engineering, & life sciences	95	239 770	102 772	25 253	2 185	8.0	12.3
5417101	R&D in the physical & engineering sciences	37	84 094	33 281	7 800	579	5.4	20.0
5417102	Research & development in the life sciences	58	155 676	69 491	17 453	1 606	9.3	8.1
54172	Research & development in the social sciences & humanities	15	15 069	5 536	1 189	165	9.8	22.2
541720	R&D in the social sciences & humanities	15	15 069	5 536	1 189	165	9.8	22.2
5418	Advertising & related services	211	181 566	57 414	12 979	1 289	26.3	6.9
54181	Advertising agencies	67	84 650	37 008	8 558	668	24.7	8.7
541810	Advertising agencies	67	84 650	37 008	8 558	668	24.7	8.7
54182	Public relations agencies	44	21 054	7 405	1 431	166	40.9	6.3
541820	Public relations agencies	44	21 054	7 405	1 431	166	40.9	6.3
54185	Display advertising	14	13 478	2 667	666	89	28.0	4.5
541850	Display advertising	14	13 478	2 667	666	89	28.0	4.5
5418502	Outdoor advertising services	13	D	D	D	b	D	D
54189	Other services related to advertising	53	47 664	5 722	1 272	182	23.1	1.7
541890	Other services related to advertising	53	47 664	5 722	1 272	182	23.1	1.7
5418902	Advertising specialties goods distributor	30	40 682	4 054	921	101	16.9	1.4
5418903	Sign painting & lettering shop	20	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	123	58 579	21 549	5 162	1 174	28.9	9.5
54191	Marketing research & public opinion polling	21	31 364	13 274	3 277	698	20.0	14.0
541910	Marketing research & public opinion polling	21	31 364	13 274	3 277	698	20.0	14.0
54192	Photographic services	81	21 098	6 004	1 345	378	44.3	5.2
541921	Photographic studios, portrait	57	14 247	3 619	809	255	39.1	7.5
541922	Commercial photography	24	6 851	2 385	536	123	55.0	.5
54193	Translation & interpretation services	8	2 800	1 226	288	50	14.9	–
541930	Translation & interpretation services	8	2 800	1 226	288	50	14.9	–
54199	All other professional, scientific, & technical services	13	3 317	1 045	252	48	27.0	2.1
541990	All other professional, scientific, & technical services	13	3 317	1 045	252	48	27.0	2.1

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROCKY MOUNT, NC MSA							
54	**Professional, scientific, & technical services**	**155**	**77 832**	**27 144**	**5 943**	**989**	**27.0**	**6.1**
541	Professional, scientific, & technical services	155	77 832	27 144	5 943	989	27.0	6.1
5411	Legal services	54	29 503	9 143	2 027	288	34.4	–
54111	Offices of lawyers	53	D	D	D	e	D	D
541110	Offices of lawyers	53	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	11 232	3 317	862	230	37.6	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	11 232	3 317	862	230	37.6	10.1
541211	Offices of certified public accountants	18	8 018	2 142	449	90	33.0	3.5
541213	Tax return preparation services	5	908	386	204	72	83.7	10.6
541219	Other accounting services	17	2 306	789	209	68	35.3	32.7
5413	Architectural, engineering, & related services	21	9 415	3 886	607	89	47.5	2.4
54131	Architectural services	5	4 223	1 840	199	28	23.5	–
541310	Architectural services	5	4 223	1 840	199	28	23.5	–
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5414	Specialized design services	3	1 746	341	108	24	D	29.9
5416	Management, scientific, & technical consulting services	8	8 790	4 970	1 039	155	7.5	21.6
54161	Management consulting services	7	D	D	D	c	D	D
5418	Advertising & related services	14	14 577	4 735	1 107	139	2.1	4.0
54189	Other services related to advertising	7	3 932	963	241	45	6.7	14.9
541890	Other services related to advertising	7	3 932	963	241	45	6.7	14.9
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	WILMINGTON, NC MSA							
54	**Professional, scientific, & technical services**	**586**	**272 438**	**110 286**	**24 086**	**3 404**	**32.4**	**7.5**
541	Professional, scientific, & technical services	586	272 438	110 286	24 086	3 404	32.4	7.5
5411	Legal services	152	58 881	16 592	3 401	565	45.8	11.4
54111	Offices of lawyers	148	57 651	16 020	3 286	550	46.6	11.6
541110	Offices of lawyers	148	57 651	16 020	3 286	550	46.6	11.6
5411101	Offices of lawyers (except legal aid societies)	148	57 651	16 020	3 286	550	46.6	11.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	111	27 738	10 149	2 476	618	46.5	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	111	27 738	10 149	2 476	618	46.5	2.9
541211	Offices of certified public accountants	53	19 494	6 299	1 393	240	46.6	1.5
541213	Tax return preparation services	15	2 238	784	298	158	42.2	1.2
541219	Other accounting services	40	D	D	D	b	D	D
5413	Architectural, engineering, & related services	129	72 354	32 468	6 656	856	28.1	11.2
54131	Architectural services	32	18 456	6 587	1 336	171	30.2	4.5
541310	Architectural services	32	18 456	6 587	1 336	171	30.2	4.5
54133	Engineering services	53	34 392	16 745	3 595	383	35.6	20.1
541330	Engineering services	53	34 392	16 745	3 595	383	35.6	20.1
54137	Surveying & mapping (except geophysical) services	27	11 181	5 642	1 043	200	15.1	2.7
541370	Surveying & mapping (except geophysical) services	27	11 181	5 642	1 043	200	15.1	2.7
54138	Testing laboratories	6	6 704	2 840	536	74	4.2	–
541380	Testing laboratories	6	6 704	2 840	536	74	4.2	–
5414	Specialized design services	25	9 625	1 542	340	78	37.8	2.2
54141	Interior design services	13	7 720	1 025	233	55	36.6	–
541410	Interior design services	13	7 720	1 025	233	55	36.6	–
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5415	Computer systems design & related services	32	9 486	4 313	856	106	45.2	2.2
54151	Computer systems design & related services	32	9 486	4 313	856	106	45.2	2.2
541512	Computer systems design services	16	4 808	2 076	451	57	59.5	3.2
5416	Management, scientific, & technical consulting services	80	26 459	11 399	2 125	331	54.7	10.6
54161	Management consulting services	59	16 570	7 279	1 285	226	66.1	6.6
541612	Human resources & executive search consulting services	16	7 631	3 229	546	105	89.2	.3
5416122	Executive placement services	12	5 099	2 537	403	95	83.8	.5
54162	Environmental consulting services	10	6 014	2 553	598	80	33.4	26.9
541620	Environmental consulting services	10	6 014	2 553	598	80	33.4	26.9
54169	Other scientific & technical consulting services	11	3 875	1 567	242	25	39.3	2.1
541690	Other scientific & technical consulting services	11	3 875	1 567	242	25	39.3	2.1
5417	Scientific research & development services	7	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	f	D	D
5417102	Research & development in the life sciences	6	D	D	D	f	D	D
5418	Advertising & related services	36	11 757	3 809	927	185	21.9	9.9
54189	Other services related to advertising	14	4 042	707	163	50	14.1	12.1
541890	Other services related to advertising	14	4 042	707	163	50	14.1	12.1
5418903	Sign painting & lettering shop	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE NORTH CAROLINA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**2 842**	**843 005**	**306 891**	**69 765**	**12 989**	**41.6**	**7.0**
541	Professional, scientific, & technical services	2 842	843 005	306 891	69 765	12 989	41.6	7.0
5411	Legal services	928	279 611	103 205	23 780	3 478	43.6	4.7
54111	Offices of lawyers	917	D	D	D	h	D	D
541110	Offices of lawyers	917	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	917	D	D	D	h	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	665	140 954	59 383	14 745	3 544	42.4	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	665	140 954	59 383	14 745	3 544	42.4	8.1
541211	Offices of certified public accountants	323	D	D	D	g	D	D
541213	Tax return preparation services	135	D	D	D	g	D	D
541219	Other accounting services	203	D	D	D	f	D	D
5413	Architectural, engineering, & related services	490	143 060	59 868	13 048	2 368	46.0	6.1
54131	Architectural services	80	28 350	9 741	1 931	324	41.6	3.1
541310	Architectural services	80	28 350	9 741	1 931	324	41.6	3.1
54133	Engineering services	128	65 460	28 450	6 121	889	48.4	3.7
541330	Engineering services	128	65 460	28 450	6 121	889	48.4	3.7
54137	Surveying & mapping (except geophysical) services	245	36 476	16 547	3 808	946	53.0	10.3
541370	Surveying & mapping (except geophysical) services	245	36 476	16 547	3 808	946	53.0	10.3
54138	Testing laboratories	24	D	D	D	c	D	D
541380	Testing laboratories	24	D	D	D	c	D	D
5414	Specialized design services	95	D	D	D	c	D	D
54141	Interior design services	57	D	D	D	c	D	D
541410	Interior design services	57	D	D	D	c	D	D
54143	Graphic design services	28	4 628	1 185	250	67	48.3	12.5
541430	Graphic design services	28	4 628	1 185	250	67	48.3	12.5
5414301	Graphic design services (except commercial art & medical artists)	22	4 288	1 115	236	60	44.5	13.2
5415	Computer systems design & related services	149	48 328	17 444	3 642	480	52.9	7.8
54151	Computer systems design & related services	149	48 328	17 444	3 642	480	52.9	7.8
541511	Custom computer programming services	58	D	D	D	c	D	D
541512	Computer systems design services	70	25 535	8 960	1 778	242	67.7	5.0
5415122	Computer systems consultants (except systems integrators)	42	12 586	4 151	782	116	71.8	6.0
541519	Other computer related services	20	4 126	1 673	335	52	65.4	12.7
5416	Management, scientific, & technical consulting services	245	67 578	24 626	4 878	653	55.9	9.9
54161	Management consulting services	171	44 105	17 820	3 302	415	49.1	9.8
541611	Administrative management & general management consulting service	87	24 807	10 662	1 922	226	45.2	12.4
541612	Human resources & executive search consulting services	36	8 493	3 105	662	82	65.3	2.6
5416122	Executive placement services	22	6 617	2 701	616	70	55.9	3.4
541613	Marketing consulting services	33	D	D	D	b	D	D
54162	Environmental consulting services	35	16 763	4 575	1 080	176	73.2	11.3
541620	Environmental consulting services	35	16 763	4 575	1 080	176	73.2	11.3
54169	Other scientific & technical consulting services	39	6 710	2 231	496	62	56.8	6.8
541690	Other scientific & technical consulting services	39	6 710	2 231	496	62	56.8	6.8
5418	Advertising & related services	126	115 084	31 270	7 057	1 734	15.8	9.7
54185	Display advertising	22	20 448	5 062	1 197	185	16.8	4.0
541850	Display advertising	22	20 448	5 062	1 197	185	16.8	4.0
5418502	Outdoor advertising services	18	16 762	4 182	975	163	5.5	4.8
54186	Direct mail advertising	13	D	D	D	g	D	D
541860	Direct mail advertising	13	D	D	D	g	D	D
54189	Other services related to advertising	43	44 636	6 751	1 474	233	16.6	17.1
541890	Other services related to advertising	43	44 636	6 751	1 474	233	16.6	17.1
5418902	Advertising specialties goods distributor	18	39 954	5 572	1 214	160	11.3	18.2
5418903	Sign painting & lettering shop	23	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	128	D	D	D	e	D	D
54192	Photographic services	96	12 188	2 903	616	276	49.6	4.2
541921	Photographic studios, portrait	91	11 714	2 728	573	269	49.7	4.3
54199	All other professional, scientific, & technical services	24	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	24	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	ASHEVILLE, NC MSA								
54	**Professional, scientific, & technical services**	**4**	**1 118**	**1 046**	**511**	**103**	**14**	**10.6**	**14.2**
541	Professional, scientific, & technical services	4	1 118	1 046	511	103	14	10.6	14.2
	CHARLOTTE–GASTONIA–ROCK HILL, NC–SC MSA								
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	D	c	D	D
5411	Legal services	10	2 802	2 700	1 468	375	58	14.8	16.3
54111	Offices of lawyers	10	2 802	2 700	1 468	375	58	14.8	16.3
541110	Offices of lawyers	10	2 802	2 700	1 468	375	58	14.8	16.3
5411102	Legal aid societies & similar legal services	10	2 802	2 700	1 468	375	58	14.8	16.3
5417	Scientific research & development services	3	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	D	c	D	D
	FAYETTEVILLE, NC MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	GOLDSBORO, NC MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	GREENSBORO–WINSTON-SALEM–HIGH POINT, NC MSA								
54	**Professional, scientific, & technical services**	**8**	**9 868**	**9 555**	**4 648**	**958**	**101**	**13.5**	**–**
541	Professional, scientific, & technical services	8	9 868	9 555	4 648	958	101	13.5	–
5417	Scientific research & development services	6	D	D	D	D	b	D	D
	GREENVILLE, NC MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	HICKORY–MORGANTON–LENOIR, NC MSA								
54	**Professional, scientific, & technical services**	**4**	**2 007**	**1 664**	**1 276**	**298**	**39**	**75.7**	**–**
541	Professional, scientific, & technical services	4	2 007	1 664	1 276	298	39	75.7	–
	JACKSONVILLE, NC MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	NORFOLK–VIRGINIA BEACH–NEWPORT NEWS, VA–NC MSA								
54	**Professional, scientific, & technical services**	**28**	**129 853**	**122 487**	**56 738**	**13 365**	**1 284**	**.7**	**3.0**
541	Professional, scientific, & technical services	28	129 853	122 487	56 738	13 365	1 284	.7	3.0
5411	Legal services	14	5 673	4 509	2 566	584	87	12.0	36.3
54111	Offices of lawyers	14	5 673	4 509	2 566	584	87	12.0	36.3
541110	Offices of lawyers	14	5 673	4 509	2 566	584	87	12.0	36.3
5411102	Legal aid societies & similar legal services	14	5 673	4 509	2 566	584	87	12.0	36.3
5417	Scientific research & development services	14	124 180	117 978	54 172	12 781	1 197	.1	1.5
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	9	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	3	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	3	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	RALEIGH–DURHAM–CHAPEL HILL, NC MSA								
54	**Professional, scientific, & technical services**	**82**	**460 682**	**443 249**	**160 746**	**38 656**	**3 490**	**3.2**	**3.5**
541	Professional, scientific, & technical services	82	460 682	443 249	160 746	38 656	3 490	3.2	3.5
5411	Legal services	21	11 015	10 375	5 660	1 124	173	7.9	4.2
54111	Offices of lawyers	21	11 015	10 375	5 660	1 124	173	7.9	4.2
541110	Offices of lawyers	21	11 015	10 375	5 660	1 124	173	7.9	4.2
5411102	Legal aid societies & similar legal services	21	11 015	10 375	5 660	1 124	173	7.9	4.2
5417	Scientific research & development services	61	449 667	432 874	155 086	37 532	3 317	3.1	3.5
54171	R&D in the physical, engineering, & life sciences	48	429 986	412 040	149 395	36 197	3 178	1.5	1.8
541710	R&D in the physical, engineering, & life sciences	48	429 986	412 040	149 395	36 197	3 178	1.5	1.8
5417101	R&D in the physical & engineering sciences	16	D	D	D	D	g	D	D
5417102	Research & development in the life sciences	32	D	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities	13	19 681	20 834	5 691	1 335	139	39.3	39.0
541720	R&D in the social sciences & humanities	13	19 681	20 834	5 691	1 335	139	39.3	39.0
	ROCKY MOUNT, NC MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
	WILMINGTON, NC MSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	c	D	D
5417	Scientific research & development services	2	D	D	D	D	c	D	D
	AREA OUTSIDE NORTH CAROLINA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**23**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	23	D	D	D	D	c	D	D
5411	Legal services	17	4 294	3 673	1 891	452	80	32.2	17.5
54111	Offices of lawyers	17	4 294	3 673	1 891	452	80	32.2	17.5
541110	Offices of lawyers	17	4 294	3 673	1 891	452	80	32.2	17.5
5411102	Legal aid societies & similar legal services	17	4 294	3 673	1 891	452	80	32.2	17.5

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALAMANCE COUNTY, NC							
54	**Professional, scientific, & technical services**	**173**	**66 544**	**29 831**	**5 982**	**878**	**36.6**	**4.9**
541	Professional, scientific, & technical services	173	66 544	29 831	5 982	878	36.6	4.9
5411	Legal services	45	15 309	6 956	1 116	183	31.3	3.5
54111	Offices of lawyers	45	15 309	6 956	1 116	183	31.3	3.5
541110	Offices of lawyers	45	15 309	6 956	1 116	183	31.3	3.5
5411101	Offices of lawyers (except legal aid societies)	45	15 309	6 956	1 116	183	31.3	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	14 754	6 773	1 708	306	22.5	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	14 754	6 773	1 708	306	22.5	6.5
541211	Offices of certified public accountants	20	10 975	4 705	1 251	158	22.8	3.4
541213	Tax return preparation services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	17 062	8 036	1 451	202	43.9	.2
54133	Engineering services	13	11 488	4 012	637	86	51.7	–
541330	Engineering services	13	11 488	4 012	637	86	51.7	–
5415	Computer systems design & related services	23	7 534	3 021	728	60	63.6	6.0
54151	Computer systems design & related services	23	7 534	3 021	728	60	63.6	6.0
5416	Management, scientific, & technical consulting services	11	2 965	1 161	214	24	46.7	7.7
5418	Advertising & related services	8	2 534	863	200	31	72.1	2.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALEXANDER COUNTY, NC							
54	**Professional, scientific, & technical services**	**31**	**5 446**	**1 963**	**492**	**106**	**57.6**	**.3**
541	Professional, scientific, & technical services	31	5 446	1 963	492	106	57.6	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 763	729	217	50	52.2	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 763	729	217	50	52.2	.9
	ALLEGHANY COUNTY, NC							
54	**Professional, scientific, & technical services**	**15**	**1 297**	**383**	**89**	**27**	**69.8**	**7.4**
541	Professional, scientific, & technical services	15	1 297	383	89	27	69.8	7.4
	ANSON COUNTY, NC							
54	**Professional, scientific, & technical services**	**19**	**3 991**	**1 434**	**394**	**73**	**13.6**	**16.1**
541	Professional, scientific, & technical services	19	3 991	1 434	394	73	13.6	16.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 359	508	162	34	27.5	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 359	508	162	34	27.5	10.7
	ASHE COUNTY, NC							
54	**Professional, scientific, & technical services**	**17**	**2 845**	**845**	**197**	**46**	**91.5**	**1.4**
541	Professional, scientific, & technical services	17	2 845	845	197	46	91.5	1.4
	AVERY COUNTY, NC							
54	**Professional, scientific, & technical services**	**20**	**8 160**	**1 505**	**323**	**59**	**17.9**	**10.4**
541	Professional, scientific, & technical services	20	8 160	1 505	323	59	17.9	10.4
5414	Specialized design services	1	D	D	D	a	D	D
54141	Interior design services	1	D	D	D	a	D	D
541410	Interior design services	1	D	D	D	a	D	D
	BEAUFORT COUNTY, NC							
54	**Professional, scientific, & technical services**	**60**	**24 302**	**9 705**	**2 054**	**569**	**24.4**	**3.3**
541	Professional, scientific, & technical services	60	24 302	9 705	2 054	569	24.4	3.3
5411	Legal services	19	3 759	1 333	325	54	46.9	5.1
54111	Offices of lawyers	19	3 759	1 333	325	54	46.9	5.1
541110	Offices of lawyers	19	3 759	1 333	325	54	46.9	5.1
5411101	Offices of lawyers (except legal aid societies)	19	3 759	1 333	325	54	46.9	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	3 812	1 836	369	95	41.1	15.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	3 812	1 836	369	95	41.1	15.1
5413	Architectural, engineering, & related services	9	1 798	934	172	37	80.1	1.2
5418	Advertising & related services	2	D	D	D	e	D	D
	BERTIE COUNTY, NC							
54	**Professional, scientific, & technical services**	**5**	**2 311**	**794**	**201**	**40**	**30.5**	**–**
541	Professional, scientific, & technical services	5	2 311	794	201	40	30.5	–
	BLADEN COUNTY, NC							
54	**Professional, scientific, & technical services**	**25**	**10 071**	**2 980**	**680**	**147**	**29.9**	**6.7**
541	Professional, scientific, & technical services	25	10 071	2 980	680	147	29.9	6.7
5411	Legal services	10	3 141	866	176	31	58.6	8.3
54111	Offices of lawyers	10	3 141	866	176	31	58.6	8.3
541110	Offices of lawyers	10	3 141	866	176	31	58.6	8.3
5411101	Offices of lawyers (except legal aid societies)	10	3 141	866	176	31	58.6	8.3
5418	Advertising & related services	3	D	D	D	b	D	D
	BRUNSWICK COUNTY, NC							
54	**Professional, scientific, & technical services**	**89**	**20 789**	**6 413**	**1 403**	**281**	**61.8**	**6.2**
541	Professional, scientific, & technical services	89	20 789	6 413	1 403	281	61.8	6.2
5411	Legal services	25	5 980	1 763	383	79	42.4	15.1
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	3 418	1 468	371	85	50.0	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	3 418	1 468	371	85	50.0	7.0
541219	Other accounting services	11	1 361	703	196	32	43.4	5.4
5413	Architectural, engineering, & related services	17	3 939	1 949	382	69	71.4	2.3
54137	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BUNCOMBE COUNTY, NC							
54	**Professional, scientific, & technical services**	**466**	**174 069**	**77 267**	**16 725**	**2 386**	**30.8**	**7.0**
541	Professional, scientific, & technical services	466	174 069	77 267	16 725	2 386	30.8	7.0
5411	Legal services	124	50 377	24 469	4 895	627	28.7	6.7
54111	Offices of lawyers	118	48 838	23 668	4 712	609	29.2	6.9
541110	Offices of lawyers	118	48 838	23 668	4 712	609	29.2	6.9
5411101	Offices of lawyers (except legal aid societies)	118	48 838	23 668	4 712	609	29.2	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	73	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	73	D	D	D	f	D	D
541211	Offices of certified public accountants	38	17 628	9 467	1 797	276	28.9	2.0
541213	Tax return preparation services	8	D	D	D	c	D	D
541219	Other accounting services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	93	D	D	D	f	D	D
54131	Architectural services	27	13 297	6 236	1 362	153	41.4	1.0
541310	Architectural services	27	13 297	6 236	1 362	153	41.4	1.0
54133	Engineering services	36	D	D	D	e	D	D
541330	Engineering services	36	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	24	5 418	2 347	518	104	30.3	8.6
541370	Surveying & mapping (except geophysical) services	24	5 418	2 347	518	104	30.3	8.6
5414	Specialized design services	21	D	D	D	b	D	D
54143	Graphic design services	11	D	D	D	b	D	D
541430	Graphic design services	11	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5415	Computer systems design & related services	25	12 134	5 065	1 170	174	20.0	2.1
54151	Computer systems design & related services	25	12 134	5 065	1 170	174	20.0	2.1
5416	Management, scientific, & technical consulting services	70	D	D	D	c	D	D
54161	Management consulting services	57	D	D	D	c	D	D
541611	Administrative management & general management consulting service	23	D	D	D	b	D	D
541612	Human resources & executive search consulting services	17	9 921	4 296	1 138	87	25.7	.2
5416122	Executive placement services	9	D	D	D	b	D	D
5418	Advertising & related services	33	9 898	3 765	928	125	17.7	1.0
5419	Other professional, scientific, & technical services	23	5 813	1 238	260	78	26.5	6.6
54192	Photographic services	17	4 678	1 100	237	60	16.8	–
541921	Photographic studios, portrait	12	3 218	623	116	37	18.1	–
	BURKE COUNTY, NC							
54	**Professional, scientific, & technical services**	**91**	**25 932**	**10 339**	**2 317**	**447**	**36.1**	**6.9**
541	Professional, scientific, & technical services	91	25 932	10 339	2 317	447	36.1	6.9
5411	Legal services	27	9 251	3 648	733	115	37.3	7.1
54111	Offices of lawyers	27	9 251	3 648	733	115	37.3	7.1
541110	Offices of lawyers	27	9 251	3 648	733	115	37.3	7.1
5411101	Offices of lawyers (except legal aid societies)	27	9 251	3 648	733	115	37.3	7.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	5 462	2 041	507	129	49.2	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	5 462	2 041	507	129	49.2	2.8
541213	Tax return preparation services	3	D	D	D	b	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	6 592	3 242	730	117	35.1	4.3
5416	Management, scientific, & technical consulting services	12	2 863	953	255	51	19.2	21.1
54161	Management consulting services	10	D	D	D	b	D	D
	CABARRUS COUNTY, NC							
54	**Professional, scientific, & technical services**	**158**	**59 160**	**24 633**	**4 535**	**808**	**32.3**	**2.8**
541	Professional, scientific, & technical services	158	59 160	24 633	4 535	808	32.3	2.8
5411	Legal services	28	8 437	3 711	869	118	42.8	1.3
54111	Offices of lawyers	27	D	D	D	c	D	D
541110	Offices of lawyers	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	6 273	2 574	741	177	56.5	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	6 273	2 574	741	177	56.5	3.8
541213	Tax return preparation services	7	1 345	497	231	89	68.4	–
541219	Other accounting services	14	1 517	427	120	33	84.4	15.6
5413	Architectural, engineering, & related services	27	11 891	5 298	1 057	151	22.5	7.1
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	8	4 897	2 832	639	96	5.1	14.6
541370	Surveying & mapping (except geophysical) services	8	4 897	2 832	639	96	5.1	14.6
5414	Specialized design services	7	1 997	534	97	15	23.0	3.7
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	20	5 697	2 756	463	60	43.7	5.8
54161	Management consulting services	15	5 221	2 550	423	53	40.1	6.4
5418	Advertising & related services	14	19 966	8 480	1 029	217	16.0	–
54182	Public relations agencies	5	8 191	1 587	406	40	20.9	–
541820	Public relations agencies	5	8 191	1 587	406	40	20.9	–
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CALDWELL COUNTY, NC							
54	**Professional, scientific, & technical services**	**55**	**17 575**	**7 155**	**1 678**	**259**	**55.8**	**2.9**
541	Professional, scientific, & technical services	55	17 575	7 155	1 678	259	55.8	2.9
5411	Legal services	13	4 622	2 046	488	70	62.2	–
54111	Offices of lawyers	13	4 622	2 046	488	70	62.2	–
541110	Offices of lawyers	13	4 622	2 046	488	70	62.2	–
5411101	Offices of lawyers (except legal aid societies)	13	4 622	2 046	488	70	62.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 467	1 277	296	57	72.4	13.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 467	1 277	296	57	72.4	13.8
5413	Architectural, engineering, & related services	9	3 046	1 476	360	48	58.1	–
5418	Advertising & related services	5	D	D	D	b	D	D
	CAMDEN COUNTY, NC							
54	**Professional, scientific, & technical services**	**4**	**812**	**366**	**86**	**18**	**37.2**	**2.8**
	CARTERET COUNTY, NC							
54	**Professional, scientific, & technical services**	**93**	**30 818**	**8 982**	**1 858**	**319**	**34.3**	**29.4**
541	Professional, scientific, & technical services	93	30 818	8 982	1 858	319	34.3	29.4
5411	Legal services	28	7 000	3 022	575	104	48.8	–
54111	Offices of lawyers	28	7 000	3 022	575	104	48.8	–
541110	Offices of lawyers	28	7 000	3 022	575	104	48.8	–
5411101	Offices of lawyers (except legal aid societies)	28	7 000	3 022	575	104	48.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 518	1 236	300	59	43.3	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 518	1 236	300	59	43.3	6.1
5413	Architectural, engineering, & related services	22	3 049	1 183	260	48	63.2	29.9
5415	Computer systems design & related services	5	5 978	1 778	352	35	29.5	8.5
54151	Computer systems design & related services	5	5 978	1 778	352	35	29.5	8.5
5418	Advertising & related services	7	9 037	1 195	248	47	12.7	80.6
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
	CASWELL COUNTY, NC							
54	**Professional, scientific, & technical services**	**13**	**2 759**	**842**	**125**	**29**	**75.6**	**–**
541	Professional, scientific, & technical services	13	2 759	842	125	29	75.6	–
	CATAWBA COUNTY, NC							
54	**Professional, scientific, & technical services**	**238**	**86 572**	**30 799**	**7 091**	**1 109**	**39.3**	**6.4**
541	Professional, scientific, & technical services	238	86 572	30 799	7 091	1 109	39.3	6.4
5411	Legal services	63	21 747	6 577	1 471	227	32.5	12.0
54111	Offices of lawyers	62	D	D	D	c	D	D
541110	Offices of lawyers	62	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	62	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	51	17 007	5 956	1 525	272	43.3	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	51	17 007	5 956	1 525	272	43.3	7.1
541211	Offices of certified public accountants	30	13 077	4 650	1 171	174	41.9	–
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	41	17 487	6 717	1 495	218	45.9	2.9
54133	Engineering services	21	11 959	4 626	1 017	134	44.4	4.2
541330	Engineering services	21	11 959	4 626	1 017	134	44.4	4.2
5414	Specialized design services	17	8 530	2 810	523	83	4.1	1.3
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	7 633	3 815	907	86	46.4	2.2
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	17	7 384	2 415	586	97	56.4	1.7
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418903	Sign painting & lettering shop	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	CHATHAM COUNTY, NC							
54	**Professional, scientific, & technical services**	**63**	**12 302**	**4 827**	**984**	**170**	**44.3**	**6.4**
541	Professional, scientific, & technical services	63	12 302	4 827	984	170	44.3	6.4
5411	Legal services	18	3 972	1 043	166	44	30.0	5.3
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 082	2 075	455	60	25.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 082	2 075	455	60	25.9	–
5413	Architectural, engineering, & related services	11	2 193	800	171	23	37.5	9.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHEROKEE COUNTY, NC							
54	**Professional, scientific, & technical services**	**34**	**7 973**	**3 979**	**906**	**178**	**44.6**	**2.9**
541	Professional, scientific, & technical services	34	7 973	3 979	906	178	44.6	2.9
5411	Legal services	11	3 304	1 395	290	52	54.6	3.2
54111	Offices of lawyers	11	3 304	1 395	290	52	54.6	3.2
541110	Offices of lawyers	11	3 304	1 395	290	52	54.6	3.2
5411101	Offices of lawyers (except legal aid societies)	11	3 304	1 395	290	52	54.6	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 690	794	236	63	44.5	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 690	794	236	63	44.5	4.2
	CHOWAN COUNTY, NC							
54	**Professional, scientific, & technical services**	**13**	**4 747**	**1 873**	**417**	**65**	**66.0**	**–**
541	Professional, scientific, & technical services	13	4 747	1 873	417	65	66.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	2 206	1 015	232	37	27.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	2 206	1 015	232	37	27.7	–
5413	Architectural, engineering, & related services	4	1 506	383	68	11	100.0	–
	CLAY COUNTY, NC							
54	**Professional, scientific, & technical services**	**12**	**2 126**	**726**	**131**	**25**	**70.6**	**11.8**
541	Professional, scientific, & technical services	12	2 126	726	131	25	70.6	11.8
	CLEVELAND COUNTY, NC							
54	**Professional, scientific, & technical services**	**110**	**26 446**	**9 946**	**2 090**	**425**	**63.5**	**3.3**
541	Professional, scientific, & technical services	110	26 446	9 946	2 090	425	63.5	3.3
5411	Legal services	26	7 358	2 620	588	92	65.6	1.8
54111	Offices of lawyers	26	7 358	2 620	588	92	65.6	1.8
541110	Offices of lawyers	26	7 358	2 620	588	92	65.6	1.8
5411101	Offices of lawyers (except legal aid societies)	26	7 358	2 620	588	92	65.6	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	4 273	1 600	390	87	63.2	10.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	4 273	1 600	390	87	63.2	10.6
5413	Architectural, engineering, & related services	15	6 811	2 846	469	99	34.4	–
54131	Architectural services	6	4 437	1 778	229	48	6.9	–
541310	Architectural services	6	4 437	1 778	229	48	6.9	–
5418	Advertising & related services	8	2 687	954	227	61	91.6	1.4
	COLUMBUS COUNTY, NC							
54	**Professional, scientific, & technical services**	**46**	**10 038**	**2 187**	**477**	**129**	**62.0**	**13.1**
541	Professional, scientific, & technical services	46	10 038	2 187	477	129	62.0	13.1
5411	Legal services	18	6 598	967	219	58	65.6	–
54111	Offices of lawyers	18	6 598	967	219	58	65.6	–
541110	Offices of lawyers	18	6 598	967	219	58	65.6	–
5411101	Offices of lawyers (except legal aid societies)	18	6 598	967	219	58	65.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 232	903	202	53	56.8	42.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 232	903	202	53	56.8	42.9
	CRAVEN COUNTY, NC							
54	**Professional, scientific, & technical services**	**145**	**71 210**	**32 121**	**6 909**	**1 022**	**25.2**	**3.1**
541	Professional, scientific, & technical services	145	71 210	32 121	6 909	1 022	25.2	3.1
5411	Legal services	50	28 699	15 842	3 006	355	17.0	2.6
54111	Offices of lawyers	49	D	D	D	e	D	D
541110	Offices of lawyers	49	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	11 513	4 453	1 213	205	27.3	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	11 513	4 453	1 213	205	27.3	1.0
541211	Offices of certified public accountants	12	9 144	3 775	980	104	16.6	–
541213	Tax return preparation services	6	1 458	364	144	84	49.0	7.8
5413	Architectural, engineering, & related services	32	16 222	6 416	1 612	283	28.9	2.8
54133	Engineering services	16	12 738	5 147	1 334	232	28.9	2.8
541330	Engineering services	16	12 738	5 147	1 334	232	28.9	2.8
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	14	7 891	2 833	655	75	21.1	11.1
54151	Computer systems design & related services	14	7 891	2 833	655	75	21.1	11.1
5416	Management, scientific, & technical consulting services	11	3 425	1 429	128	16	55.4	–
54161	Management consulting services	8	3 138	1 365	122	14	56.1	–
5418	Advertising & related services	5	1 323	754	205	45	80.1	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CUMBERLAND COUNTY, NC							
54	**Professional, scientific, & technical services**	**329**	**142 103**	**47 666**	**10 163**	**2 084**	**34.6**	**6.8**
541	Professional, scientific, & technical services	329	142 103	47 666	10 163	2 084	34.6	6.8
5411	Legal services	111	52 490	18 309	3 310	593	43.8	6.8
54111	Offices of lawyers	110	D	D	D	f	D	D
541110	Offices of lawyers	110	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	110	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	65	17 367	6 546	1 705	596	34.3	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	65	17 367	6 546	1 705	596	34.3	11.3
541211	Offices of certified public accountants	32	10 425	3 848	876	159	32.5	7.6
541213	Tax return preparation services	13	3 433	1 274	486	366	16.9	6.5
541219	Other accounting services	20	3 509	1 424	343	71	56.5	26.6
5413	Architectural, engineering, & related services	45	23 993	9 812	2 151	315	22.7	11.3
54131	Architectural services	10	5 593	1 673	309	45	18.1	27.9
541310	Architectural services	10	5 593	1 673	309	45	18.1	27.9
54133	Engineering services	21	14 340	6 231	1 380	168	29.4	6.7
541330	Engineering services	21	14 340	6 231	1 380	168	29.4	6.7
54137	Surveying & mapping (except geophysical) services	6	2 686	1 368	314	72	–	7.0
541370	Surveying & mapping (except geophysical) services	6	2 686	1 368	314	72	–	7.0
5414	Specialized design services	12	4 660	560	130	32	98.0	2.0
54141	Interior design services	7	4 162	463	104	20	100.0	–
541410	Interior design services	7	4 162	463	104	20	100.0	–
5415	Computer systems design & related services	19	5 773	2 063	364	60	26.3	6.4
54151	Computer systems design & related services	19	5 773	2 063	364	60	26.3	6.4
541512	Computer systems design services	8	4 857	1 889	331	52	15.1	6.1
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	18 623	6 148	1 442	233	15.8	2.6
54161	Management consulting services	22	17 206	5 452	1 277	208	13.6	2.8
541611	Administrative management & general management consulting service	11	10 392	3 206	808	156	2.7	3.0
541612	Human resources & executive search consulting services	6	5 004	1 028	270	31	26.9	3.2
5416122	Executive placement services	5	D	D	D	b	D	D
5418	Advertising & related services	28	7 724	1 852	462	91	49.4	4.9
54189	Other services related to advertising	13	3 597	404	92	23	73.7	7.8
541890	Other services related to advertising	13	3 597	404	92	23	73.7	7.8
5419	Other professional, scientific, & technical services	18	D	D	D	c	D	D
54192	Photographic services	15	D	D	D	c	D	D
541921	Photographic studios, portrait	14	D	D	D	c	D	D
	CURRITUCK COUNTY, NC							
54	**Professional, scientific, & technical services**	**19**	**2 692**	**774**	**169**	**36**	**54.8**	**8.0**
541	Professional, scientific, & technical services	19	2 692	774	169	36	54.8	8.0
	DARE COUNTY, NC							
54	**Professional, scientific, & technical services**	**76**	**20 714**	**7 722**	**1 763**	**345**	**51.7**	**3.5**
541	Professional, scientific, & technical services	76	20 714	7 722	1 763	345	51.7	3.5
5411	Legal services	25	9 147	2 803	686	130	46.5	–
54111	Offices of lawyers	24	D	D	D	c	D	D
541110	Offices of lawyers	24	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 838	1 643	396	91	37.4	18.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 838	1 643	396	91	37.4	18.1
5413	Architectural, engineering, & related services	18	4 835	2 155	491	89	66.1	–
	DAVIDSON COUNTY, NC							
54	**Professional, scientific, & technical services**	**129**	**31 387**	**10 516**	**2 290**	**438**	**40.1**	**11.6**
541	Professional, scientific, & technical services	129	31 387	10 516	2 290	438	40.1	11.6
5411	Legal services	43	10 631	2 808	616	115	32.4	6.8
54111	Offices of lawyers	42	D	D	D	c	D	D
541110	Offices of lawyers	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	7 810	2 917	754	182	40.2	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	7 810	2 917	754	182	40.2	3.3
541211	Offices of certified public accountants	16	6 493	2 416	553	83	34.1	–
5413	Architectural, engineering, & related services	16	4 629	1 382	317	59	53.2	33.3
5414	Specialized design services	5	1 661	1 063	68	12	7.8	–
5418	Advertising & related services	6	1 883	539	113	17	26.7	51.8
	DAVIE COUNTY, NC							
54	**Professional, scientific, & technical services**	**28**	**5 153**	**2 049**	**339**	**91**	**79.5**	**7.2**
541	Professional, scientific, & technical services	28	5 153	2 049	339	91	79.5	7.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DUPLIN COUNTY, NC							
54	**Professional, scientific, & technical services**	**47**	**7 170**	**2 354**	**538**	**121**	**85.0**	**7.6**
541	Professional, scientific, & technical services	47	7 170	2 354	538	121	85.0	7.6
5411	Legal services	19	3 718	943	228	40	85.7	14.3
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 007	816	183	43	83.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 007	816	183	43	83.8	–
	DURHAM COUNTY, NC							
54	**Professional, scientific, & technical services**	**614**	**1 119 616**	**369 580**	**94 280**	**7 922**	**9.1**	**6.1**
541	Professional, scientific, & technical services	614	1 119 616	369 580	94 280	7 922	9.1	6.1
5411	Legal services	132	67 358	25 527	6 371	678	19.3	5.3
54111	Offices of lawyers	132	67 358	25 527	6 371	678	19.3	5.3
541110	Offices of lawyers	132	67 358	25 527	6 371	678	19.3	5.3
5411101	Offices of lawyers (except legal aid societies)	132	67 358	25 527	6 371	678	19.3	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	66	25 019	11 099	2 726	603	37.5	25.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	66	25 019	11 099	2 726	603	37.5	25.0
541211	Offices of certified public accountants	34	16 632	7 666	1 778	222	47.6	20.7
541213	Tax return preparation services	8	D	D	D	e	D	D
541219	Other accounting services	23	4 315	1 818	423	78	31.4	20.2
5413	Architectural, engineering, & related services	82	133 336	58 644	11 849	1 422	15.0	10.2
54131	Architectural services	28	25 001	10 222	1 948	201	21.6	2.6
541310	Architectural services	28	25 001	10 222	1 948	201	21.6	2.6
54133	Engineering services	42	61 805	25 640	4 620	607	21.4	18.3
541330	Engineering services	42	61 805	25 640	4 620	607	21.4	18.3
54138	Testing laboratories	4	D	D	D	f	D	D
541380	Testing laboratories	4	D	D	D	f	D	D
5414	Specialized design services	26	7 446	2 102	506	88	28.5	2.1
54143	Graphic design services	13	3 756	1 213	279	47	28.2	1.4
541430	Graphic design services	13	3 756	1 213	279	47	28.2	1.4
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	103	509 873	138 484	39 999	2 313	4.6	2.2
54151	Computer systems design & related services	103	509 873	138 484	39 999	2 313	4.6	2.2
541511	Custom computer programming services	57	D	D	D	g	D	D
541512	Computer systems design services	31	D	D	D	e	D	D
5415121	Computer systems integrators	14	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	17	D	D	D	c	D	D
541513	Computer facilities management services	3	D	D	D	f	D	D
541519	Other computer related services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	102	188 443	52 423	12 065	1 022	10.1	3.0
54161	Management consulting services	72	170 645	44 879	10 243	855	7.4	3.0
541611	Administrative management & general management consulting service	29	18 529	8 824	1 742	241	40.8	1.2
541613	Marketing consulting services	13	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	9	D	D	D	e	D	D
541618	Other management consulting services	6	D	D	D	c	D	D
54162	Environmental consulting services	14	11 319	5 404	1 179	110	45.9	2.9
541620	Environmental consulting services	14	11 319	5 404	1 179	110	45.9	2.9
54169	Other scientific & technical consulting services	16	6 479	2 140	643	57	19.4	3.2
541690	Other scientific & technical consulting services	16	6 479	2 140	643	57	19.4	3.2
5417	Scientific research & development services	49	158 405	71 578	18 534	1 439	4.8	14.1
54171	R&D in the physical, engineering, & life sciences	42	145 311	67 348	17 595	1 316	5.2	13.4
541710	R&D in the physical, engineering, & life sciences	42	145 311	67 348	17 595	1 316	5.2	13.4
5417101	R&D in the physical & engineering sciences	14	34 921	13 659	3 327	293	6.6	32.6
5417102	Research & development in the life sciences	28	110 390	53 689	14 268	1 023	4.7	7.3
54172	Research & development in the social sciences & humanities	7	13 094	4 230	939	123	.2	21.5
541720	R&D in the social sciences & humanities	7	13 094	4 230	939	123	.2	21.5
5418	Advertising & related services	28	11 759	4 951	1 154	136	41.7	7.1
54189	Other services related to advertising	5	2 311	429	84	15	100.0	–
541890	Other services related to advertising	5	2 311	429	84	15	100.0	–
5419	Other professional, scientific, & technical services	26	17 977	4 772	1 076	221	15.8	24.6
54192	Photographic services	16	D	D	D	c	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	EDGECOMBE COUNTY, NC							
54	**Professional, scientific, & technical services**	**42**	**17 010**	**4 951**	**1 270**	**301**	**31.0**	**9.6**
541	Professional, scientific, & technical services	42	17 010	4 951	1 270	301	31.0	9.6
5411	Legal services	19	5 937	1 620	391	67	57.1	–
54111	Offices of lawyers	19	5 937	1 620	391	67	57.1	–
541110	Offices of lawyers	19	5 937	1 620	391	67	57.1	–
5411101	Offices of lawyers (except legal aid societies)	19	5 937	1 620	391	67	57.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 749	498	187	93	70.4	26.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 749	498	187	93	70.4	26.6
5418	Advertising & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FORSYTH COUNTY, NC							
54	**Professional, scientific, & technical services**	**781**	**536 190**	**203 876**	**47 185**	**5 462**	**23.4**	**6.2**
541	Professional, scientific, & technical services	781	536 190	203 876	47 185	5 462	23.4	6.2
5411	Legal services	169	137 068	44 894	9 251	1 082	21.3	.7
54111	Offices of lawyers	165	D	D	D	g	D	D
541110	Offices of lawyers	165	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	165	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	140	60 250	23 417	5 799	1 129	23.1	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	140	60 250	23 417	5 799	1 129	23.1	11.9
541211	Offices of certified public accountants	71	49 088	18 956	4 558	608	21.1	6.6
541213	Tax return preparation services	25	D	D	D	e	D	D
541219	Other accounting services	40	D	D	D	b	D	D
5413	Architectural, engineering, & related services	93	65 278	29 397	6 599	783	30.5	1.6
54131	Architectural services	27	18 160	7 640	1 362	155	22.4	.6
541310	Architectural services	27	18 160	7 640	1 362	155	22.4	.6
54133	Engineering services	35	36 162	17 019	4 186	437	35.7	1.1
541330	Engineering services	35	36 162	17 019	4 186	437	35.7	1.1
54137	Surveying & mapping (except geophysical) services	16	3 711	1 778	405	94	36.5	–
541370	Surveying & mapping (except geophysical) services	16	3 711	1 778	405	94	36.5	–
5414	Specialized design services	50	21 526	6 180	1 398	190	37.8	6.0
54141	Interior design services	25	8 426	1 480	356	59	54.6	12.0
541410	Interior design services	25	8 426	1 480	356	59	54.6	12.0
54143	Graphic design services	20	12 042	4 406	975	122	25.3	2.4
541430	Graphic design services	20	12 042	4 406	975	122	25.3	2.4
5414301	Graphic design services (except commercial art & medical artists)	19	D	D	D	c	D	D
5415	Computer systems design & related services	103	50 080	21 186	4 754	415	36.8	21.7
54151	Computer systems design & related services	103	50 080	21 186	4 754	415	36.8	21.7
541511	Custom computer programming services	46	D	D	D	c	D	D
541512	Computer systems design services	49	23 931	7 700	1 758	173	45.6	44.4
5415121	Computer systems integrators	14	15 825	4 437	1 092	112	26.0	64.2
5415122	Computer systems consultants (except systems integrators)	35	8 106	3 263	666	61	83.9	5.7
5416	Management, scientific, & technical consulting services	102	78 588	40 070	10 022	833	20.6	5.6
54161	Management consulting services	81	68 597	35 167	9 039	711	19.8	4.5
541611	Administrative management & general management consulting service	27	D	D	D	c	D	D
541612	Human resources & executive search consulting services	22	29 188	20 552	5 812	434	15.7	.9
5416121	Actuarial consulting	2	D	D	D	e	D	D
5416122	Executive placement services	10	D	D	D	b	D	D
541613	Marketing consulting services	23	16 856	2 949	687	70	29.0	2.6
54169	Other scientific & technical consulting services	14	7 540	4 219	824	99	10.8	15.7
541690	Other scientific & technical consulting services	14	7 540	4 219	824	99	10.8	15.7
5418	Advertising & related services	66	94 471	29 210	7 146	640	10.5	2.2
54181	Advertising agencies	28	45 864	20 283	5 379	396	4.5	.3
541810	Advertising agencies	28	45 864	20 283	5 379	396	4.5	.3
54182	Public relations agencies	9	5 835	1 832	439	42	64.1	2.4
541820	Public relations agencies	9	5 835	1 832	439	42	64.1	2.4
54189	Other services related to advertising	21	D	D	D	c	D	D
541890	Other services related to advertising	21	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	12	D	D	D	c	D	D
5418909	All other advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	49	25 902	8 497	1 966	345	30.4	18.8
54191	Marketing research & public opinion polling	10	D	D	D	c	D	D
541910	Marketing research & public opinion polling	10	D	D	D	c	D	D
54192	Photographic services	31	D	D	D	c	D	D
541921	Photographic studios, portrait	22	D	D	D	c	D	D
	FRANKLIN COUNTY, NC							
54	**Professional, scientific, & technical services**	**35**	**8 899**	**3 423**	**756**	**131**	**39.6**	**8.9**
541	Professional, scientific, & technical services	35	8 899	3 423	756	131	39.6	8.9

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GASTON COUNTY, NC							
54	**Professional, scientific, & technical services**	**231**	**80 465**	**29 690**	**7 093**	**1 157**	**33.5**	**5.0**
541	Professional, scientific, & technical services	231	80 465	29 690	7 093	1 157	33.5	5.0
5411	Legal services	73	23 441	9 899	2 046	272	36.1	4.6
54111	Offices of lawyers	70	22 937	9 646	1 987	261	34.7	4.7
541110	Offices of lawyers	70	22 937	9 646	1 987	261	34.7	4.7
5411101	Offices of lawyers (except legal aid societies)	70	22 937	9 646	1 987	261	34.7	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	15 602	4 653	1 388	434	30.9	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	15 602	4 653	1 388	434	30.9	3.9
541211	Offices of certified public accountants	25	9 587	2 830	698	111	31.5	.8
541213	Tax return preparation services	9	2 629	914	452	230	16.9	5.9
541219	Other accounting services	19	3 386	909	238	93	40.4	11.1
5413	Architectural, engineering, & related services	36	17 382	6 459	1 425	205	35.8	1.4
54133	Engineering services	19	11 215	3 933	864	103	42.7	2.2
541330	Engineering services	19	11 215	3 933	864	103	42.7	2.2
54137	Surveying & mapping (except geophysical) services	8	2 683	1 431	302	54	37.6	–
541370	Surveying & mapping (except geophysical) services	8	2 683	1 431	302	54	37.6	–
5414	Specialized design services	10	3 323	540	122	27	23.8	2.6
5415	Computer systems design & related services	19	6 224	2 412	454	40	51.7	18.4
54151	Computer systems design & related services	19	6 224	2 412	454	40	51.7	18.4
541512	Computer systems design services	11	4 364	1 503	294	29	60.7	–
5416	Management, scientific, & technical consulting services	21	6 218	2 873	933	69	38.2	6.0
54161	Management consulting services	18	6 073	2 831	921	63	38.0	4.9
5418	Advertising & related services	9	6 754	2 307	618	78	12.7	6.9
54182	Public relations agencies	5	D	D	D	b	D	D
541820	Public relations agencies	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	1 521	547	107	32	16.3	1.7
	GATES COUNTY, NC							
54	**Professional, scientific, & technical services**	**4**	**513**	**117**	**27**	**10**	**54.8**	**–**
	GRAHAM COUNTY, NC							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	GRANVILLE COUNTY, NC							
54	**Professional, scientific, & technical services**	**38**	**8 728**	**2 672**	**590**	**117**	**67.9**	**12.1**
541	Professional, scientific, & technical services	38	8 728	2 672	590	117	67.9	12.1
5411	Legal services	11	3 710	922	205	39	48.2	18.7
54111	Offices of lawyers	11	3 710	922	205	39	48.2	18.7
541110	Offices of lawyers	11	3 710	922	205	39	48.2	18.7
5411101	Offices of lawyers (except legal aid societies)	11	3 710	922	205	39	48.2	18.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 465	614	155	36	67.8	14.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 465	614	155	36	67.8	14.7
	GREENE COUNTY, NC							
54	**Professional, scientific, & technical services**	**10**	**1 465**	**454**	**84**	**23**	**69.9**	**5.1**
541	Professional, scientific, & technical services	10	1 465	454	84	23	69.9	5.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GUILFORD COUNTY, NC							
54	**Professional, scientific, & technical services**	**1 155**	**762 210**	**273 647**	**61 355**	**8 157**	**25.6**	**6.9**
541	Professional, scientific, & technical services	1 155	762 210	273 647	61 355	8 157	25.6	6.9
5411	Legal services	251	161 605	52 754	10 650	1 474	33.2	2.5
54111	Offices of lawyers	244	160 327	52 163	10 527	1 451	33.2	2.5
541110	Offices of lawyers	244	160 327	52 163	10 527	1 451	33.2	2.5
5411101	Offices of lawyers (except legal aid societies)	244	160 327	52 163	10 527	1 451	33.2	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	195	105 313	36 922	9 066	1 343	16.3	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	195	105 313	36 922	9 066	1 343	16.3	6.0
541211	Offices of certified public accountants	111	81 873	25 108	6 174	726	16.2	2.2
541213	Tax return preparation services	24	7 428	2 346	828	340	6.0	–
541219	Other accounting services	54	10 851	7 387	1 766	208	31.3	11.9
5413	Architectural, engineering, & related services	149	88 129	38 976	8 565	1 029	36.5	6.4
54131	Architectural services	32	14 086	5 536	1 339	133	22.1	3.8
541310	Architectural services	32	14 086	5 536	1 339	133	22.1	3.8
54133	Engineering services	80	62 898	28 316	6 179	710	40.5	7.6
541330	Engineering services	80	62 898	28 316	6 179	710	40.5	7.6
54137	Surveying & mapping (except geophysical) services	17	6 100	2 794	555	110	40.1	–
541370	Surveying & mapping (except geophysical) services	17	6 100	2 794	555	110	40.1	–
5414	Specialized design services	103	43 254	10 876	2 327	315	36.7	3.4
54141	Interior design services	44	18 372	3 223	656	129	58.9	1.4
541410	Interior design services	44	18 372	3 223	656	129	58.9	1.4
54143	Graphic design services	42	15 777	4 236	910	128	26.6	3.5
541430	Graphic design services	42	15 777	4 236	910	128	26.6	3.5
5414301	Graphic design services (except commercial art & medical artists)	39	D	D	D	c	D	D
54149	Other specialized design services	9	5 653	2 245	505	34	7.7	–
541490	Other specialized design services	9	5 653	2 245	505	34	7.7	–
5415	Computer systems design & related services	118	108 995	47 492	10 376	1 001	16.5	6.6
54151	Computer systems design & related services	118	108 995	47 492	10 376	1 001	16.5	6.6
541511	Custom computer programming services	51	41 636	21 575	4 725	422	14.0	11.1
541512	Computer systems design services	60	65 856	25 411	5 601	571	16.6	3.9
5415121	Computer systems integrators	27	46 145	16 294	3 631	332	11.3	.3
5415122	Computer systems consultants (except systems integrators)	33	19 711	9 117	1 970	239	29.0	12.4
5416	Management, scientific, & technical consulting services	171	69 511	30 986	7 087	736	33.6	11.5
54161	Management consulting services	147	61 289	28 417	6 577	661	27.4	12.4
541611	Administrative management & general management consulting service	61	19 506	9 231	2 021	179	38.3	10.9
541612	Human resources & executive search consulting services	54	30 575	16 289	3 772	383	23.7	11.1
5416122	Executive placement services	27	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	26	16 354	7 956	1 911	175	16.7	20.8
541613	Marketing consulting services	23	D	D	D	b	D	D
54162	Environmental consulting services	11	6 412	1 734	358	50	84.5	4.6
541620	Environmental consulting services	11	6 412	1 734	358	50	84.5	4.6
5418	Advertising & related services	87	108 414	30 485	6 944	1 219	22.1	6.0
54181	Advertising agencies	39	35 272	14 313	3 169	294	11.2	2.3
541810	Advertising agencies	39	35 272	14 313	3 169	294	11.2	2.3
54184	Media representatives	5	D	D	D	b	D	D
541840	Media representatives	5	D	D	D	b	D	D
5418402	Publishers' advertising representatives	5	D	D	D	b	D	D
54185	Display advertising	5	D	D	D	f	D	D
541850	Display advertising	5	D	D	D	f	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
54189	Other services related to advertising	23	D	D	D	c	D	D
541890	Other services related to advertising	23	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	13	D	D	D	c	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	74	74 931	24 378	6 150	1 012	12.5	17.9
54191	Marketing research & public opinion polling	11	28 049	7 006	1 777	287	5.1	14.5
541910	Marketing research & public opinion polling	11	28 049	7 006	1 777	287	5.1	14.5
54192	Photographic services	57	45 238	16 770	4 240	678	16.6	20.5
541921	Photographic studios, portrait	26	4 652	1 329	344	109	32.0	4.3
541922	Commercial photography	31	40 586	15 441	3 896	569	14.8	22.4
	HALIFAX COUNTY, NC							
54	**Professional, scientific, & technical services**	**51**	**9 638**	**3 439**	**706**	**229**	**45.3**	**21.6**
541	Professional, scientific, & technical services	51	9 638	3 439	706	229	45.3	21.6
5411	Legal services	21	3 682	1 238	239	53	54.5	7.7
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 083	1 343	294	118	24.0	29.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 083	1 343	294	118	24.0	29.6
541213	Tax return preparation services	4	889	274	134	76	33.1	–
5414	Specialized design services	4	1 513	254	50	17	51.6	48.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HARNETT COUNTY, NC							
54	**Professional, scientific, & technical services**	**90**	**23 934**	**8 461**	**1 961**	**292**	**51.5**	**5.4**
541	Professional, scientific, & technical services	90	23 934	8 461	1 961	292	51.5	5.4
5411	Legal services	40	11 725	3 783	972	117	53.0	8.5
54111	Offices of lawyers	39	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	4 311	1 831	416	81	48.1	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	4 311	1 831	416	81	48.1	2.3
541211	Offices of certified public accountants	11	3 699	1 631	344	53	39.5	2.6
5413	Architectural, engineering, & related services	7	1 726	887	214	40	50.9	11.3
5416	Management, scientific, & technical consulting services	8	3 329	1 100	132	20	66.4	–
54161	Management consulting services	6	D	D	D	a	D	D
5418	Advertising & related services	4	1 506	531	147	17	9.1	–
	HAYWOOD COUNTY, NC							
54	**Professional, scientific, & technical services**	**58**	**14 092**	**6 486**	**1 345**	**250**	**49.7**	**7.1**
541	Professional, scientific, & technical services	58	14 092	6 486	1 345	250	49.7	7.1
5411	Legal services	17	4 493	2 476	443	65	24.0	9.2
54111	Offices of lawyers	17	4 493	2 476	443	65	24.0	9.2
541110	Offices of lawyers	17	4 493	2 476	443	65	24.0	9.2
5411101	Offices of lawyers (except legal aid societies)	17	4 493	2 476	443	65	24.0	9.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 567	1 210	276	79	37.4	18.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 567	1 210	276	79	37.4	18.3
5413	Architectural, engineering, & related services	11	2 698	1 250	252	45	71.9	4.3
5416	Management, scientific, & technical consulting services	7	3 014	1 219	293	34	68.7	–
	HENDERSON COUNTY, NC							
54	**Professional, scientific, & technical services**	**120**	**28 796**	**11 552**	**2 596**	**429**	**47.6**	**7.6**
541	Professional, scientific, & technical services	120	28 796	11 552	2 596	429	47.6	7.6
5411	Legal services	32	8 319	3 237	719	136	58.8	1.7
54111	Offices of lawyers	32	8 319	3 237	719	136	58.8	1.7
541110	Offices of lawyers	32	8 319	3 237	719	136	58.8	1.7
5411101	Offices of lawyers (except legal aid societies)	32	8 319	3 237	719	136	58.8	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	6 413	3 624	801	112	24.9	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	6 413	3 624	801	112	24.9	4.7
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	5 562	2 477	610	92	59.7	–
54137	Surveying & mapping (except geophysical) services	11	1 946	884	218	39	32.9	–
541370	Surveying & mapping (except geophysical) services	11	1 946	884	218	39	32.9	–
5416	Management, scientific, & technical consulting services	15	3 217	645	128	23	59.5	30.3
5419	Other professional, scientific, & technical services	9	1 813	454	150	31	6.0	22.0
	HERTFORD COUNTY, NC							
54	**Professional, scientific, & technical services**	**16**	**6 034**	**2 160**	**485**	**74**	**28.6**	**35.1**
541	Professional, scientific, & technical services	16	6 034	2 160	485	74	28.6	35.1
5411	Legal services	10	2 797	1 356	321	44	29.8	11.4
54111	Offices of lawyers	10	2 797	1 356	321	44	29.8	11.4
541110	Offices of lawyers	10	2 797	1 356	321	44	29.8	11.4
5411101	Offices of lawyers (except legal aid societies)	10	2 797	1 356	321	44	29.8	11.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	HOKE COUNTY, NC							
54	**Professional, scientific, & technical services**	**13**	**1 923**	**549**	**101**	**30**	**84.3**	**–**
541	Professional, scientific, & technical services	13	1 923	549	101	30	84.3	–
	HYDE COUNTY, NC							
54	**Professional, scientific, & technical services**	**5**	**715**	**217**	**54**	**13**	**36.2**	**32.6**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	IREDELL COUNTY, NC							
54	**Professional, scientific, & technical services**	**176**	**88 043**	**26 309**	**5 372**	**872**	**29.9**	**5.0**
541	Professional, scientific, & technical services	176	88 043	26 309	5 372	872	29.9	5.0
5411	Legal services	43	14 978	6 572	1 166	181	36.9	.5
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	8 341	4 034	788	214	39.5	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	8 341	4 034	788	214	39.5	5.6
541211	Offices of certified public accountants	17	6 732	3 439	611	129	35.8	.7
541213	Tax return preparation services	6	915	342	125	68	21.7	44.9
5413	Architectural, engineering, & related services	39	18 971	5 550	1 205	200	31.7	10.5
54131	Architectural services	5	4 726	871	153	34	39.2	–
541310	Architectural services	5	4 726	871	153	34	39.2	–
54133	Engineering services	14	9 544	2 636	558	73	26.6	9.0
541330	Engineering services	14	9 544	2 636	558	73	26.6	9.0
54137	Surveying & mapping (except geophysical) services	14	3 457	1 441	348	66	43.0	26.5
541370	Surveying & mapping (except geophysical) services	14	3 457	1 441	348	66	43.0	26.5
5415	Computer systems design & related services	14	5 089	1 926	396	45	93.8	6.2
54151	Computer systems design & related services	14	5 089	1 926	396	45	93.8	6.2
5416	Management, scientific, & technical consulting services	22	5 475	2 449	528	50	33.3	.8
54161	Management consulting services	19	5 016	2 281	490	43	32.4	.9
5418	Advertising & related services	17	33 399	5 360	1 208	151	10.9	4.5
54189	Other services related to advertising	7	D	D	D	c	D	D
541890	Other services related to advertising	7	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	b	D	D
	JACKSON COUNTY, NC							
54	**Professional, scientific, & technical services**	**49**	**14 576**	**4 699**	**1 186**	**194**	**46.9**	**19.2**
541	Professional, scientific, & technical services	49	14 576	4 699	1 186	194	46.9	19.2
5411	Legal services	14	5 332	2 271	554	71	48.1	28.2
54111	Offices of lawyers	14	5 332	2 271	554	71	48.1	28.2
541110	Offices of lawyers	14	5 332	2 271	554	71	48.1	28.2
5411101	Offices of lawyers (except legal aid societies)	14	5 332	2 271	554	71	48.1	28.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 512	606	145	35	28.6	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 512	606	145	35	28.6	10.0
5413	Architectural, engineering, & related services	12	2 617	978	243	49	50.7	43.3
5414	Specialized design services	5	1 794	215	40	8	64.3	–
5418	Advertising & related services	2	D	D	D	a	D	D
	JOHNSTON COUNTY, NC							
54	**Professional, scientific, & technical services**	**133**	**33 894**	**13 176**	**2 736**	**506**	**37.5**	**18.3**
541	Professional, scientific, & technical services	133	33 894	13 176	2 736	506	37.5	18.3
5411	Legal services	46	13 013	6 219	1 124	146	28.1	8.1
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	5 760	2 371	649	173	60.8	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	5 760	2 371	649	173	60.8	8.6
541211	Offices of certified public accountants	13	3 638	1 714	421	59	49.6	8.4
541219	Other accounting services	14	1 456	495	148	60	83.9	13.0
5413	Architectural, engineering, & related services	17	8 151	2 416	502	92	20.8	49.1
54137	Surveying & mapping (except geophysical) services	8	3 143	1 436	315	62	22.0	–
541370	Surveying & mapping (except geophysical) services	8	3 143	1 436	315	62	22.0	–
5418	Advertising & related services	6	D	D	D	b	D	D
	JONES COUNTY, NC							
54	**Professional, scientific, & technical services**	**4**	**433**	**71**	**18**	**7**	**100.0**	**–**
	LEE COUNTY, NC							
54	**Professional, scientific, & technical services**	**63**	**17 466**	**6 453**	**1 475**	**271**	**44.1**	**.6**
541	Professional, scientific, & technical services	63	17 466	6 453	1 475	271	44.1	.6
5411	Legal services	14	4 491	2 240	515	72	23.1	–
54111	Offices of lawyers	14	4 491	2 240	515	72	23.1	–
541110	Offices of lawyers	14	4 491	2 240	515	72	23.1	–
5411101	Offices of lawyers (except legal aid societies)	14	4 491	2 240	515	72	23.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	3 921	1 449	375	75	45.6	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	3 921	1 449	375	75	45.6	.4
5413	Architectural, engineering, & related services	15	3 565	1 351	298	63	72.8	.8
5418	Advertising & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LENOIR COUNTY, NC							
54	**Professional, scientific, & technical services**	**65**	**28 450**	**13 856**	**2 985**	**424**	**20.3**	**2.3**
541	Professional, scientific, & technical services	65	28 450	13 856	2 985	424	20.3	2.3
5411	Legal services	21	8 148	3 701	790	98	23.7	4.5
54111	Offices of lawyers	21	8 148	3 701	790	98	23.7	4.5
541110	Offices of lawyers	21	8 148	3 701	790	98	23.7	4.5
5411101	Offices of lawyers (except legal aid societies)	21	8 148	3 701	790	98	23.7	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	7 455	3 300	836	158	19.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	7 455	3 300	836	158	19.9	–
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	8 109	4 514	876	108	8.3	3.1
5416	Management, scientific, & technical consulting services	9	3 950	2 028	418	47	29.9	–
54161	Management consulting services	8	D	D	D	b	D	D
	LINCOLN COUNTY, NC							
54	**Professional, scientific, & technical services**	**69**	**14 041**	**5 941**	**1 035**	**236**	**41.2**	**22.0**
541	Professional, scientific, & technical services	69	14 041	5 941	1 035	236	41.2	22.0
5411	Legal services	12	3 426	1 734	289	69	27.1	12.4
54111	Offices of lawyers	12	3 426	1 734	289	69	27.1	12.4
541110	Offices of lawyers	12	3 426	1 734	289	69	27.1	12.4
5411101	Offices of lawyers (except legal aid societies)	12	3 426	1 734	289	69	27.1	12.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	2 657	1 061	300	73	72.0	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	2 657	1 061	300	73	72.0	8.4
5418	Advertising & related services	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	MCDOWELL COUNTY, NC							
54	**Professional, scientific, & technical services**	**28**	**7 042**	**2 950**	**669**	**126**	**32.5**	**.8**
541	Professional, scientific, & technical services	28	7 042	2 950	669	126	32.5	.8
5411	Legal services	11	3 441	1 390	295	50	26.0	–
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 654	927	224	42	14.3	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 654	927	224	42	14.3	2.9
	MACON COUNTY, NC							
54	**Professional, scientific, & technical services**	**38**	**7 173**	**3 177**	**746**	**142**	**60.5**	**20.1**
541	Professional, scientific, & technical services	38	7 173	3 177	746	142	60.5	20.1
5411	Legal services	14	4 186	2 026	463	77	38.7	34.5
54111	Offices of lawyers	14	4 186	2 026	463	77	38.7	34.5
541110	Offices of lawyers	14	4 186	2 026	463	77	38.7	34.5
5411101	Offices of lawyers (except legal aid societies)	14	4 186	2 026	463	77	38.7	34.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 201	442	132	30	86.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 201	442	132	30	86.8	–
	MADISON COUNTY, NC							
54	**Professional, scientific, & technical services**	**11**	**831**	**260**	**65**	**23**	**88.6**	**2.2**
	MARTIN COUNTY, NC							
54	**Professional, scientific, & technical services**	**21**	**4 530**	**1 962**	**432**	**73**	**31.6**	**11.9**
541	Professional, scientific, & technical services	21	4 530	1 962	432	73	31.6	11.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 474	1 314	301	33	22.6	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 474	1 314	301	33	22.6	5.8

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MECKLENBURG COUNTY, NC							
54	**Professional, scientific, & technical services**	**2 315**	**2 902 569**	**1 123 739**	**259 020**	**27 365**	**13.7**	**5.0**
541	Professional, scientific, & technical services	2 315	2 902 569	1 123 739	259 020	27 365	13.7	5.0
5411	Legal services	392	416 265	172 501	38 443	3 324	12.2	5.2
54111	Offices of lawyers	375	410 546	170 680	38 074	3 263	12.0	5.2
541110	Offices of lawyers	375	410 546	170 680	38 074	3 263	12.0	5.2
5411101	Offices of lawyers (except legal aid societies)	375	410 546	170 680	38 074	3 263	12.0	5.2
54119	Other legal services	17	5 719	1 821	369	61	25.4	–
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	326	340 988	139 472	30 589	4 538	8.8	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	326	340 988	139 472	30 589	4 538	8.8	4.0
541211	Offices of certified public accountants	184	255 559	98 112	19 795	2 225	8.6	1.0
541213	Tax return preparation services	43	7 933	2 908	1 081	500	10.0	24.5
541214	Payroll services	16	D	D	D	g	D	D
541219	Other accounting services	83	D	D	D	e	D	D
5413	Architectural, engineering, & related services	444	793 743	325 626	74 849	6 249	13.4	2.4
54131	Architectural services	121	144 421	67 093	13 936	1 388	12.3	1.7
541310	Architectural services	121	144 421	67 093	13 936	1 388	12.3	1.7
54133	Engineering services	241	605 258	239 806	57 236	4 233	12.4	2.6
541330	Engineering services	241	605 258	239 806	57 236	4 233	12.4	2.6
54134	Drafting services	7	1 880	789	208	38	23.3	–
541340	Drafting services	7	1 880	789	208	38	23.3	–
54137	Surveying & mapping (except geophysical) services	46	24 755	11 307	1 970	372	34.4	2.9
541370	Surveying & mapping (except geophysical) services	46	24 755	11 307	1 970	372	34.4	2.9
54138	Testing laboratories	16	16 333	6 192	1 406	195	25.6	–
541380	Testing laboratories	16	16 333	6 192	1 406	195	25.6	–
5414	Specialized design services	123	53 031	13 649	2 898	409	40.0	2.7
54141	Interior design services	51	24 016	3 535	765	142	53.9	4.2
541410	Interior design services	51	24 016	3 535	765	142	53.9	4.2
54143	Graphic design services	62	24 488	7 684	1 616	221	31.5	1.1
541430	Graphic design services	62	24 488	7 684	1 616	221	31.5	1.1
5414301	Graphic design services (except commercial art & medical artists)	57	23 398	7 335	1 531	210	31.7	1.2
5415	Computer systems design & related services	334	594 397	238 343	54 515	4 571	9.1	7.7
54151	Computer systems design & related services	334	594 397	238 343	54 515	4 571	9.1	7.7
541511	Custom computer programming services	151	202 837	100 959	22 286	1 949	9.8	12.9
541512	Computer systems design services	147	211 135	76 104	18 780	1 592	14.3	5.4
5415121	Computer systems integrators	78	142 078	44 510	10 871	939	12.1	5.9
5415122	Computer systems consultants (except systems integrators)	69	69 057	31 594	7 909	653	18.7	4.4
541513	Computer facilities management services	4	D	D	D	f	D	D
541519	Other computer related services	32	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	376	363 622	132 309	28 683	3 053	19.3	6.0
54161	Management consulting services	308	277 168	90 724	19 992	2 112	20.2	7.5
541611	Administrative management & general management consulting service	103	162 116	43 271	9 686	803	12.3	4.3
541612	Human resources & executive search consulting services	97	62 317	29 944	6 804	583	26.3	16.8
5416122	Executive placement services	61	35 258	19 533	4 350	352	29.7	18.5
5416123	Human resources & personnel management consulting	35	D	D	D	c	D	D
541613	Marketing consulting services	75	34 311	10 993	2 073	548	49.4	7.2
541614	Process, physical distribution, & logistics consulting services	22	12 910	4 032	845	107	17.7	4.6
541618	Other management consulting services	11	5 514	2 484	584	71	10.2	3.6
54162	Environmental consulting services	25	22 829	9 363	831	117	28.9	3.0
541620	Environmental consulting services	25	22 829	9 363	831	117	28.9	3.0
54169	Other scientific & technical consulting services	43	63 625	32 222	7 860	824	11.8	.5
541690	Other scientific & technical consulting services	43	63 625	32 222	7 860	824	11.8	.5
5417	Scientific research & development services	23	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	19	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	19	D	D	D	c	D	D
5418	Advertising & related services	202	183 089	62 798	14 097	2 209	30.4	9.2
54181	Advertising agencies	85	65 706	26 420	5 522	505	34.6	11.3
541810	Advertising agencies	85	65 706	26 420	5 522	505	34.6	11.3
54182	Public relations agencies	26	17 508	5 083	1 099	140	69.7	5.9
541820	Public relations agencies	26	17 508	5 083	1 099	140	69.7	5.9
54184	Media representatives	19	D	D	D	c	D	D
541840	Media representatives	19	D	D	D	c	D	D
5418401	Radio & television advertising representatives	10	8 770	2 963	527	60	1.2	6.8
54185	Display advertising	10	30 347	9 749	2 634	944	7.5	.1
541850	Display advertising	10	30 347	9 749	2 634	944	7.5	.1
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	18	D	D	D	e	D	D
541860	Direct mail advertising	18	D	D	D	e	D	D
54189	Other services related to advertising	37	D	D	D	c	D	D
541890	Other services related to advertising	37	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	20	24 296	4 284	952	124	34.6	3.5
5418903	Sign painting & lettering shop	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	95	D	D	D	h	D	D
54192	Photographic services	68	127 613	27 767	12 364	2 658	4.9	.7
541921	Photographic studios, portrait	53	D	D	D	h	D	D
541922	Commercial photography	15	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MITCHELL COUNTY, NC							
54	**Professional, scientific, & technical services**	**10**	**1 903**	**807**	**171**	**38**	**52.1**	**–**
541	Professional, scientific, & technical services	10	1 903	807	171	38	52.1	–
	MONTGOMERY COUNTY, NC							
54	**Professional, scientific, & technical services**	**14**	**2 683**	**852**	**196**	**60**	**38.1**	**.5**
541	Professional, scientific, & technical services	14	2 683	852	196	60	38.1	.5
	MOORE COUNTY, NC							
54	**Professional, scientific, & technical services**	**130**	**42 822**	**16 760**	**3 779**	**562**	**39.6**	**9.1**
541	Professional, scientific, & technical services	130	42 822	16 760	3 779	562	39.6	9.1
5411	Legal services	37	11 779	4 319	909	121	37.2	8.3
54111	Offices of lawyers	37	11 779	4 319	909	121	37.2	8.3
541110	Offices of lawyers	37	11 779	4 319	909	121	37.2	8.3
5411101	Offices of lawyers (except legal aid societies)	37	11 779	4 319	909	121	37.2	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	5 577	2 074	528	118	52.9	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	5 577	2 074	528	118	52.9	5.9
541219	Other accounting services	10	1 527	663	155	39	83.2	16.8
5413	Architectural, engineering, & related services	23	13 320	5 983	1 320	196	32.9	1.9
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5414	Specialized design services	6	2 197	250	33	10	27.1	–
5416	Management, scientific, & technical consulting services	17	3 841	1 891	452	26	48.9	31.3
54161	Management consulting services	13	3 266	1 635	293	23	52.8	36.8
5418	Advertising & related services	8	3 048	1 157	303	55	62.3	13.9
	NASH COUNTY, NC							
54	**Professional, scientific, & technical services**	**113**	**60 822**	**22 193**	**4 673**	**688**	**25.9**	**5.1**
541	Professional, scientific, & technical services	113	60 822	22 193	4 673	688	25.9	5.1
5411	Legal services	35	23 566	7 523	1 636	221	28.7	–
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	9 483	2 819	675	137	31.5	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	9 483	2 819	675	137	31.5	7.0
541211	Offices of certified public accountants	14	7 192	1 898	389	77	25.3	3.9
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	9 101	3 710	592	86	47.5	.7
54131	Architectural services	5	4 223	1 840	199	28	23.5	–
541310	Architectural services	5	4 223	1 840	199	28	23.5	–
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	D	D	D	b	D	D
54161	Management consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	c	D	D
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW HANOVER COUNTY, NC							
54	**Professional, scientific, & technical services**	**497**	**251 649**	**103 873**	**22 683**	**3 123**	**30.0**	**7.6**
541	Professional, scientific, & technical services	497	251 649	103 873	22 683	3 123	30.0	7.6
5411	Legal services	127	52 901	14 829	3 018	486	46.2	11.0
54111	Offices of lawyers	126	D	D	D	e	D	D
541110	Offices of lawyers	126	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	126	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	88	24 320	8 681	2 105	533	46.0	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	88	24 320	8 681	2 105	533	46.0	2.3
541211	Offices of certified public accountants	46	17 995	5 650	1 280	210	46.5	.7
541213	Tax return preparation services	10	1 680	668	236	135	32.4	1.5
541219	Other accounting services	29	D	D	D	b	D	D
5413	Architectural, engineering, & related services	112	68 415	30 519	6 274	787	25.6	11.7
54131	Architectural services	29	17 885	6 383	1 289	162	28.3	4.4
541310	Architectural services	29	17 885	6 383	1 289	162	28.3	4.4
54133	Engineering services	49	32 851	15 927	3 477	369	32.6	21.0
541330	Engineering services	49	32 851	15 927	3 477	369	32.6	21.0
54137	Surveying & mapping (except geophysical) services	18	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	18	D	D	D	c	D	D
54138	Testing laboratories	6	6 704	2 840	536	74	4.2	–
541380	Testing laboratories	6	6 704	2 840	536	74	4.2	–
5414	Specialized design services	21	D	D	D	b	D	D
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5415	Computer systems design & related services	31	D	D	D	c	D	D
54151	Computer systems design & related services	31	D	D	D	c	D	D
541512	Computer systems design services	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	69	23 726	10 734	1 986	316	49.8	11.6
54161	Management consulting services	51	D	D	D	c	D	D
541612	Human resources & executive search consulting services	14	D	D	D	c	D	D
5416122	Executive placement services	12	5 099	2 537	403	95	83.8	.5
54162	Environmental consulting services	9	D	D	D	b	D	D
541620	Environmental consulting services	9	D	D	D	b	D	D
54169	Other scientific & technical consulting services	9	D	D	D	b	D	D
541690	Other scientific & technical consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	7	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	f	D	D
5417102	Research & development in the life sciences	6	D	D	D	f	D	D
5418	Advertising & related services	31	11 057	3 604	882	168	19.1	10.5
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
	NORTHAMPTON COUNTY, NC							
54	**Professional, scientific, & technical services**	**18**	**2 365**	**644**	**137**	**42**	**68.8**	**3.7**
541	Professional, scientific, & technical services	18	2 365	644	137	42	68.8	3.7
	ONSLOW COUNTY, NC							
54	**Professional, scientific, & technical services**	**137**	**34 923**	**11 891**	**2 716**	**725**	**46.7**	**9.2**
541	Professional, scientific, & technical services	137	34 923	11 891	2 716	725	46.7	9.2
5411	Legal services	50	15 825	4 790	995	214	50.4	12.8
54111	Offices of lawyers	49	D	D	D	c	D	D
541110	Offices of lawyers	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	6 610	2 461	670	294	38.6	12.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	6 610	2 461	670	294	38.6	12.6
541213	Tax return preparation services	5	2 059	652	243	179	17.2	–
541219	Other accounting services	11	1 549	545	145	42	55.4	44.6
5413	Architectural, engineering, & related services	22	5 725	2 391	541	116	56.3	.5
54137	Surveying & mapping (except geophysical) services	11	2 970	1 339	322	69	31.1	–
541370	Surveying & mapping (except geophysical) services	11	2 970	1 339	322	69	31.1	–
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ORANGE COUNTY, NC							
54	**Professional, scientific, & technical services**	**349**	**148 965**	**63 447**	**12 720**	**1 746**	**35.9**	**5.2**
541	Professional, scientific, & technical services	349	148 965	63 447	12 720	1 746	35.9	5.2
5411	Legal services	61	19 379	7 893	1 339	215	42.5	6.9
54111	Offices of lawyers	60	D	D	D	c	D	D
541110	Offices of lawyers	60	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	60	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	8 017	3 648	853	146	42.3	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	8 017	3 648	853	146	42.3	7.7
541211	Offices of certified public accountants	17	5 705	2 872	705	89	32.3	3.6
541219	Other accounting services	15	1 670	559	107	31	78.9	19.7
5413	Architectural, engineering, & related services	55	30 898	12 829	2 592	298	29.9	.4
54131	Architectural services	17	D	D	D	b	D	D
541310	Architectural services	17	D	D	D	b	D	D
54133	Engineering services	22	14 277	6 391	1 372	147	30.1	.8
541330	Engineering services	22	14 277	6 391	1 372	147	30.1	.8
54135	Building inspection services	2	D	D	D	a	D	D
541350	Building inspection services	2	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
5414	Specialized design services	16	3 237	652	130	27	61.6	2.4
5415	Computer systems design & related services	52	23 683	9 772	2 183	202	33.6	12.1
54151	Computer systems design & related services	52	23 683	9 772	2 183	202	33.6	12.1
541512	Computer systems design services	21	7 325	3 385	651	60	87.7	9.2
541519	Other computer related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	93	36 559	15 631	2 945	360	38.6	7.3
54161	Management consulting services	69	20 799	7 580	1 501	169	50.3	9.3
541611	Administrative management & general management consulting service	29	D	D	D	b	D	D
541612	Human resources & executive search consulting services	23	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	14	D	D	D	b	D	D
541613	Marketing consulting services	14	D	D	D	b	D	D
54169	Other scientific & technical consulting services	16	D	D	D	c	D	D
541690	Other scientific & technical consulting services	16	D	D	D	c	D	D
5417	Scientific research & development services	9	D	D	D	b	D	D
5418	Advertising & related services	13	5 751	2 369	474	56	22.2	–
5419	Other professional, scientific, & technical services	14	D	D	D	e	D	D
54191	Marketing research & public opinion polling	3	D	D	D	e	D	D
541910	Marketing research & public opinion polling	3	D	D	D	e	D	D
	PAMLICO COUNTY, NC							
54	**Professional, scientific, & technical services**	**12**	**1 891**	**419**	**95**	**28**	**65.8**	**2.4**
541	Professional, scientific, & technical services	12	1 891	419	95	28	65.8	2.4
	PASQUOTANK COUNTY, NC							
54	**Professional, scientific, & technical services**	**52**	**15 820**	**5 143**	**1 074**	**231**	**29.6**	**22.2**
541	Professional, scientific, & technical services	52	15 820	5 143	1 074	231	29.6	22.2
5411	Legal services	18	7 243	1 903	333	72	24.0	15.9
54111	Offices of lawyers	18	7 243	1 903	333	72	24.0	15.9
541110	Offices of lawyers	18	7 243	1 903	333	72	24.0	15.9
5411101	Offices of lawyers (except legal aid societies)	18	7 243	1 903	333	72	24.0	15.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 534	920	211	67	44.0	25.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 534	920	211	67	44.0	25.4
5413	Architectural, engineering, & related services	8	1 964	671	162	33	49.0	25.2
	PENDER COUNTY, NC							
54	**Professional, scientific, & technical services**	**36**	**4 689**	**1 334**	**293**	**65**	**81.0**	**6.6**
541	Professional, scientific, & technical services	36	4 689	1 334	293	65	81.0	6.6
	PERQUIMANS COUNTY, NC							
54	**Professional, scientific, & technical services**	**8**	**1 618**	**509**	**136**	**28**	**26.5**	**14.9**
541	Professional, scientific, & technical services	8	1 618	509	136	28	26.5	14.9
	PERSON COUNTY, NC							
54	**Professional, scientific, & technical services**	**34**	**8 316**	**2 820**	**647**	**125**	**47.8**	**4.0**
541	Professional, scientific, & technical services	34	8 316	2 820	647	125	47.8	4.0
5411	Legal services	9	4 195	949	222	37	23.8	–
54111	Offices of lawyers	9	4 195	949	222	37	23.8	–
541110	Offices of lawyers	9	4 195	949	222	37	23.8	–
5411101	Offices of lawyers (except legal aid societies)	9	4 195	949	222	37	23.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 654	705	170	46	66.0	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 654	705	170	46	66.0	1.8

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PITT COUNTY, NC							
54	**Professional, scientific, & technical services**	**219**	**87 967**	**35 311**	**7 621**	**1 303**	**36.2**	**10.9**
541	Professional, scientific, & technical services	219	87 967	35 311	7 621	1 303	36.2	10.9
5411	Legal services	68	29 059	11 911	2 494	359	33.6	7.8
54111	Offices of lawyers	67	D	D	D	e	D	D
541110	Offices of lawyers	67	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	67	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	48	11 514	4 617	1 105	311	47.7	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	48	11 514	4 617	1 105	311	47.7	1.3
541211	Offices of certified public accountants	27	7 638	3 605	758	114	47.3	1.7
541213	Tax return preparation services	8	2 441	582	260	161	19.8	–
541219	Other accounting services	13	1 435	430	87	36	97.8	1.5
5413	Architectural, engineering, & related services	37	23 133	10 474	2 302	301	35.4	14.5
54133	Engineering services	17	11 273	5 574	1 270	155	31.5	11.9
541330	Engineering services	17	11 273	5 574	1 270	155	31.5	11.9
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
54138	Testing laboratories	5	6 051	2 314	513	64	45.7	5.1
541380	Testing laboratories	5	6 051	2 314	513	64	45.7	5.1
5414	Specialized design services	6	1 599	344	62	17	35.5	4.0
5415	Computer systems design & related services	15	6 594	2 467	522	113	16.1	19.9
54151	Computer systems design & related services	15	6 594	2 467	522	113	16.1	19.9
5416	Management, scientific, & technical consulting services	16	6 384	2 301	486	77	24.6	.3
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	17	5 112	1 532	306	61	74.4	–
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	POLK COUNTY, NC							
54	**Professional, scientific, & technical services**	**28**	**4 367**	**1 352**	**284**	**65**	**75.0**	**10.3**
541	Professional, scientific, & technical services	28	4 367	1 352	284	65	75.0	10.3
	RANDOLPH COUNTY, NC							
54	**Professional, scientific, & technical services**	**127**	**42 936**	**12 907**	**3 026**	**464**	**37.9**	**3.6**
541	Professional, scientific, & technical services	127	42 936	12 907	3 026	464	37.9	3.6
5411	Legal services	33	7 861	2 505	513	81	46.6	4.9
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	4 787	1 815	443	117	42.3	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	4 787	1 815	443	117	42.3	9.8
541211	Offices of certified public accountants	13	3 574	1 459	325	49	37.5	11.1
5413	Architectural, engineering, & related services	26	11 243	4 685	1 250	136	52.7	4.0
54133	Engineering services	9	8 651	3 726	1 035	89	49.5	–
541330	Engineering services	9	8 651	3 726	1 035	89	49.5	–
54137	Surveying & mapping (except geophysical) services	12	1 755	726	164	38	64.8	11.1
541370	Surveying & mapping (except geophysical) services	12	1 755	726	164	38	64.8	11.1
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
54161	Management consulting services	6	D	D	D	a	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	9	2 518	919	225	31	29.0	6.7
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	RICHMOND COUNTY, NC							
54	**Professional, scientific, & technical services**	**47**	**11 138**	**3 808**	**905**	**186**	**62.1**	**1.2**
541	Professional, scientific, & technical services	47	11 138	3 808	905	186	62.1	1.2
5411	Legal services	19	5 090	1 394	380	57	73.4	–
54111	Offices of lawyers	19	5 090	1 394	380	57	73.4	–
541110	Offices of lawyers	19	5 090	1 394	380	57	73.4	–
5411101	Offices of lawyers (except legal aid societies)	19	5 090	1 394	380	57	73.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 390	978	299	84	28.0	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 390	978	299	84	28.0	2.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROBESON COUNTY, NC							
54	**Professional, scientific, & technical services**	**93**	**29 002**	**7 894**	**1 940**	**534**	**59.5**	**5.6**
541	Professional, scientific, & technical services	93	29 002	7 894	1 940	534	59.5	5.6
5411	Legal services	34	14 551	3 082	655	144	65.5	.4
54111	Offices of lawyers	34	14 551	3 082	655	144	65.5	.4
541110	Offices of lawyers	34	14 551	3 082	655	144	65.5	.4
5411101	Offices of lawyers (except legal aid societies)	34	14 551	3 082	655	144	65.5	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	5 319	2 042	618	258	42.5	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	5 319	2 042	618	258	42.5	11.1
541213	Tax return preparation services	8	1 807	659	269	179	18.6	–
5413	Architectural, engineering, & related services	12	3 592	1 666	410	56	60.9	2.6
5418	Advertising & related services	3	1 326	465	107	28	D	54.1
	ROCKINGHAM COUNTY, NC							
54	**Professional, scientific, & technical services**	**79**	**16 370**	**5 563**	**1 195**	**327**	**40.6**	**8.9**
541	Professional, scientific, & technical services	79	16 370	5 563	1 195	327	40.6	8.9
5411	Legal services	28	5 345	1 283	298	66	26.7	1.1
54111	Offices of lawyers	28	5 345	1 283	298	66	26.7	1.1
541110	Offices of lawyers	28	5 345	1 283	298	66	26.7	1.1
5411101	Offices of lawyers (except legal aid societies)	28	5 345	1 283	298	66	26.7	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 062	1 128	333	89	48.3	17.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 062	1 128	333	89	48.3	17.3
5413	Architectural, engineering, & related services	12	2 384	1 274	235	75	49.4	19.3
	ROWAN COUNTY, NC							
54	**Professional, scientific, & technical services**	**120**	**44 968**	**14 983**	**2 607**	**451**	**45.1**	**6.2**
541	Professional, scientific, & technical services	120	44 968	14 983	2 607	451	45.1	6.2
5411	Legal services	33	21 144	6 101	811	129	26.1	–
54111	Offices of lawyers	32	D	D	D	c	D	D
541110	Offices of lawyers	32	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	32	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	7 112	2 885	752	142	62.8	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	7 112	2 885	752	142	62.8	8.7
541211	Offices of certified public accountants	13	4 995	1 821	434	73	56.0	12.5
541213	Tax return preparation services	6	1 012	426	180	52	55.6	–
5413	Architectural, engineering, & related services	23	7 061	2 839	597	91	63.4	5.4
5414	Specialized design services	6	1 816	572	78	21	61.0	15.4
5418	Advertising & related services	7	2 420	321	62	15	56.3	43.7
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
	RUTHERFORD COUNTY, NC							
54	**Professional, scientific, & technical services**	**52**	**12 701**	**3 254**	**783**	**177**	**59.7**	**6.0**
541	Professional, scientific, & technical services	52	12 701	3 254	783	177	59.7	6.0
5411	Legal services	16	3 113	875	173	47	53.3	–
54111	Offices of lawyers	16	3 113	875	173	47	53.3	–
541110	Offices of lawyers	16	3 113	875	173	47	53.3	–
5411101	Offices of lawyers (except legal aid societies)	16	3 113	875	173	47	53.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 762	608	175	56	61.6	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 762	608	175	56	61.6	4.4
5416	Management, scientific, & technical consulting services	6	5 253	1 117	245	22	70.0	–
	SAMPSON COUNTY, NC							
54	**Professional, scientific, & technical services**	**48**	**9 791**	**3 647**	**1 067**	**162**	**32.3**	**1.1**
541	Professional, scientific, & technical services	48	9 791	3 647	1 067	162	32.3	1.1
5411	Legal services	21	4 803	1 954	676	63	31.9	.9
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 063	737	199	45	16.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 063	737	199	45	16.3	–
	SCOTLAND COUNTY, NC							
54	**Professional, scientific, & technical services**	**27**	**6 691**	**2 937**	**523**	**86**	**40.2**	**1.7**
541	Professional, scientific, & technical services	27	6 691	2 937	523	86	40.2	1.7
5411	Legal services	9	3 845	1 794	279	37	33.7	–
54111	Offices of lawyers	9	3 845	1 794	279	37	33.7	–
541110	Offices of lawyers	9	3 845	1 794	279	37	33.7	–
5411101	Offices of lawyers (except legal aid societies)	9	3 845	1 794	279	37	33.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 694	677	148	28	51.1	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 694	677	148	28	51.1	1.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	STANLY COUNTY, NC							
54	**Professional, scientific, & technical services**	**50**	**11 308**	**4 037**	**974**	**187**	**73.4**	**.3**
541	Professional, scientific, & technical services	50	11 308	4 037	974	187	73.4	.3
5411	Legal services	13	3 817	981	227	40	87.6	–
54111	Offices of lawyers	13	3 817	981	227	40	87.6	–
541110	Offices of lawyers	13	3 817	981	227	40	87.6	–
5411101	Offices of lawyers (except legal aid societies)	13	3 817	981	227	40	87.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	2 641	1 058	303	72	67.5	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	2 641	1 058	303	72	67.5	1.3
5413	Architectural, engineering, & related services	11	2 840	1 373	284	47	60.3	–
	STOKES COUNTY, NC							
54	**Professional, scientific, & technical services**	**29**	**4 282**	**1 276**	**303**	**72**	**72.4**	**5.3**
541	Professional, scientific, & technical services	29	4 282	1 276	303	72	72.4	5.3
	SURRY COUNTY, NC							
54	**Professional, scientific, & technical services**	**101**	**23 463**	**7 357**	**1 664**	**371**	**48.5**	**5.0**
541	Professional, scientific, & technical services	101	23 463	7 357	1 664	371	48.5	5.0
5411	Legal services	33	6 801	1 842	371	93	71.4	.4
54111	Offices of lawyers	33	6 801	1 842	371	93	71.4	.4
541110	Offices of lawyers	33	6 801	1 842	371	93	71.4	.4
5411101	Offices of lawyers (except legal aid societies)	33	6 801	1 842	371	93	71.4	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	4 188	1 568	472	138	38.3	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	4 188	1 568	472	138	38.3	10.7
5413	Architectural, engineering, & related services	16	2 520	1 029	226	46	75.3	–
5418	Advertising & related services	5	6 124	1 677	379	56	19.8	–
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5418903	Sign painting & lettering shop	3	D	D	D	a	D	D
	SWAIN COUNTY, NC							
54	**Professional, scientific, & technical services**	**6**	**2 050**	**1 140**	**256**	**46**	**30.2**	**–**
541	Professional, scientific, & technical services	6	2 050	1 140	256	46	30.2	–
	TRANSYLVANIA COUNTY, NC							
54	**Professional, scientific, & technical services**	**50**	**11 596**	**3 866**	**789**	**150**	**39.0**	**2.4**
541	Professional, scientific, & technical services	50	11 596	3 866	789	150	39.0	2.4
5411	Legal services	15	3 231	787	190	40	44.6	3.1
54111	Offices of lawyers	15	3 231	787	190	40	44.6	3.1
541110	Offices of lawyers	15	3 231	787	190	40	44.6	3.1
5411101	Offices of lawyers (except legal aid societies)	15	3 231	787	190	40	44.6	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 128	558	109	31	92.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 128	558	109	31	92.4	–
5413	Architectural, engineering, & related services	12	2 315	965	174	30	33.5	5.3
	TYRRELL COUNTY, NC							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	UNION COUNTY, NC							
54	**Professional, scientific, & technical services**	**141**	**65 235**	**19 853**	**4 669**	**744**	**28.7**	**8.2**
541	Professional, scientific, & technical services	141	65 235	19 853	4 669	744	28.7	8.2
5411	Legal services	32	7 661	3 049	708	93	54.1	1.7
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	6 150	2 381	644	139	27.6	14.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	6 150	2 381	644	139	27.6	14.5
541211	Offices of certified public accountants	11	3 831	1 648	424	63	13.9	11.7
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	35	34 299	10 174	2 382	349	17.8	1.0
54133	Engineering services	16	30 246	8 461	2 062	283	15.2	1.1
541330	Engineering services	16	30 246	8 461	2 062	283	15.2	1.1
54137	Surveying & mapping (except geophysical) services	13	2 819	1 212	206	51	40.8	.4
541370	Surveying & mapping (except geophysical) services	13	2 819	1 212	206	51	40.8	.4
5415	Computer systems design & related services	16	3 785	1 440	356	42	96.2	1.0
54151	Computer systems design & related services	16	3 785	1 440	356	42	96.2	1.0
5418	Advertising & related services	5	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VANCE COUNTY, NC							
54	**Professional, scientific, & technical services**	**34**	**10 191**	**4 110**	**935**	**208**	**36.2**	**7.5**
541	Professional, scientific, & technical services	34	10 191	4 110	935	208	36.2	7.5
5411	Legal services	16	3 483	755	185	42	56.2	–
54111	Offices of lawyers	16	3 483	755	185	42	56.2	–
541110	Offices of lawyers	16	3 483	755	185	42	56.2	–
5411101	Offices of lawyers (except legal aid societies)	16	3 483	755	185	42	56.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	3 815	2 456	583	118	–	20.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	3 815	2 456	583	118	–	20.1
5413	Architectural, engineering, & related services	6	1 550	663	124	32	52.6	–
	WAKE COUNTY, NC							
54	**Professional, scientific, & technical services**	**2 366**	**2 000 288**	**798 800**	**175 603**	**18 158**	**21.3**	**9.4**
541	Professional, scientific, & technical services	2 366	2 000 288	798 800	175 603	18 158	21.3	9.4
5411	Legal services	369	335 764	117 222	23 897	2 664	23.1	4.2
54111	Offices of lawyers	359	332 848	116 236	23 670	2 635	23.1	4.2
541110	Offices of lawyers	359	332 848	116 236	23 670	2 635	23.1	4.2
5411101	Offices of lawyers (except legal aid societies)	359	332 848	116 236	23 670	2 635	23.1	4.2
54119	Other legal services	10	2 916	986	227	29	22.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	237	119 062	43 720	10 470	1 663	25.6	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	237	119 062	43 720	10 470	1 663	25.6	2.5
541211	Offices of certified public accountants	149	99 351	35 174	8 408	1 007	24.4	1.2
541213	Tax return preparation services	20	D	D	D	e	D	D
541219	Other accounting services	62	D	D	D	c	D	D
5413	Architectural, engineering, & related services	474	476 414	218 681	49 484	5 048	22.3	7.1
54131	Architectural services	93	53 815	21 368	4 517	521	31.1	8.1
541310	Architectural services	93	53 815	21 368	4 517	521	31.1	8.1
54133	Engineering services	287	363 586	170 041	39 117	3 670	22.4	7.5
541330	Engineering services	287	363 586	170 041	39 117	3 670	22.4	7.5
54134	Drafting services	11	2 045	1 105	255	34	25.5	–
541340	Drafting services	11	2 045	1 105	255	34	25.5	–
54135	Building inspection services	18	D	D	D	b	D	D
541350	Building inspection services	18	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	48	23 232	10 845	2 310	394	18.0	6.6
541370	Surveying & mapping (except geophysical) services	48	23 232	10 845	2 310	394	18.0	6.6
54138	Testing laboratories	16	D	D	D	e	D	D
541380	Testing laboratories	16	D	D	D	e	D	D
5414	Specialized design services	114	47 762	10 930	2 508	363	53.7	1.2
54141	Interior design services	49	19 733	2 624	565	103	68.7	.8
541410	Interior design services	49	19 733	2 624	565	103	68.7	.8
54143	Graphic design services	56	23 176	6 843	1 645	230	47.4	1.8
541430	Graphic design services	56	23 176	6 843	1 645	230	47.4	1.8
5414301	Graphic design services (except commercial art & medical artists)	51	22 664	6 668	1 619	224	46.2	1.9
5415	Computer systems design & related services	488	542 427	237 011	51 358	4 341	10.9	17.2
54151	Computer systems design & related services	488	542 427	237 011	51 358	4 341	10.9	17.2
541511	Custom computer programming services	189	D	D	D	g	D	D
541512	Computer systems design services	215	D	D	D	g	D	D
5415121	Computer systems integrators	67	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	148	D	D	D	f	D	D
541519	Other computer related services	76	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	400	202 676	79 189	16 941	1 619	33.5	9.8
54161	Management consulting services	282	143 524	53 618	11 190	1 034	33.4	7.7
541611	Administrative management & general management consulting service	132	79 768	28 752	5 710	524	20.7	5.0
541612	Human resources & executive search consulting services	85	39 604	17 736	3 503	370	40.7	9.2
5416122	Executive placement services	38	24 090	11 779	2 185	243	39.7	5.4
5416123	Human resources & personnel management consulting	44	D	D	D	c	D	D
541613	Marketing consulting services	44	14 720	4 340	1 407	91	60.7	21.8
541618	Other management consulting services	11	5 481	761	231	16	98.4	.9
54162	Environmental consulting services	49	33 245	11 771	2 890	305	39.9	21.5
541620	Environmental consulting services	49	33 245	11 771	2 890	305	39.9	21.5
54169	Other scientific & technical consulting services	69	25 907	13 800	2 861	280	25.7	6.2
541690	Other scientific & technical consulting services	69	25 907	13 800	2 861	280	25.7	6.2
5417	Scientific research & development services	50	87 525	33 999	7 454	858	7.9	12.1
54171	R&D in the physical, engineering, & life sciences	44	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	44	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	20	D	D	D	e	D	D
5417102	Research & development in the life sciences	24	D	D	D	f	D	D
5418	Advertising & related services	161	161 894	49 491	11 206	1 059	25.3	6.9
54181	Advertising agencies	51	75 420	32 265	7 498	573	26.1	9.3
541810	Advertising agencies	51	75 420	32 265	7 498	573	26.1	9.3
54182	Public relations agencies	38	20 043	6 905	1 331	142	41.8	6.6
541820	Public relations agencies	38	20 043	6 905	1 331	142	41.8	6.6
54185	Display advertising	7	D	D	D	b	D	D
541850	Display advertising	7	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54189	Other services related to advertising	44	D	D	D	c	D	D
541890	Other services related to advertising	44	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	28	D	D	D	b	D	D
5418903	Sign painting & lettering shop	14	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WAKE COUNTY, NC—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	73	26 764	8 557	2 285	543	44.2	4.1
54191	Marketing research & public opinion polling	11	D	D	D	e	D	D
541910	Marketing research & public opinion polling	11	D	D	D	e	D	D
54192	Photographic services	49	10 741	3 372	746	197	43.8	9.9
541921	Photographic studios, portrait	34	6 182	1 452	309	135	41.0	16.7
541922	Commercial photography	15	4 559	1 920	437	62	47.7	.7
	WARREN COUNTY, NC							
54	**Professional, scientific, & technical services**	**15**	**2 102**	**692**	**178**	**36**	**44.0**	**11.4**
541	Professional, scientific, & technical services	15	2 102	692	178	36	44.0	11.4
	WASHINGTON COUNTY, NC							
54	**Professional, scientific, & technical services**	**8**	**842**	**316**	**78**	**20**	**47.6**	**11.2**
	WATAUGA COUNTY, NC							
54	**Professional, scientific, & technical services**	**97**	**21 016**	**7 162**	**1 518**	**331**	**57.1**	**3.5**
541	Professional, scientific, & technical services	97	21 016	7 162	1 518	331	57.1	3.5
5411	Legal services	26	5 135	1 570	312	80	72.5	2.1
54111	Offices of lawyers	26	5 135	1 570	312	80	72.5	2.1
541110	Offices of lawyers	26	5 135	1 570	312	80	72.5	2.1
5411101	Offices of lawyers (except legal aid societies)	26	5 135	1 570	312	80	72.5	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	4 706	1 698	474	117	50.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	4 706	1 698	474	117	50.4	–
541211	Offices of certified public accountants	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	3 250	1 360	255	58	40.6	17.5
5416	Management, scientific, & technical consulting services	10	2 804	1 144	241	28	64.3	–
	WAYNE COUNTY, NC							
54	**Professional, scientific, & technical services**	**129**	**43 412**	**16 026**	**3 684**	**596**	**39.6**	**2.8**
541	Professional, scientific, & technical services	129	43 412	16 026	3 684	596	39.6	2.8
5411	Legal services	44	14 093	4 978	899	168	39.9	2.2
54111	Offices of lawyers	44	14 093	4 978	899	168	39.9	2.2
541110	Offices of lawyers	44	14 093	4 978	899	168	39.9	2.2
5411101	Offices of lawyers (except legal aid societies)	44	14 093	4 978	899	168	39.9	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	7 320	3 291	742	183	50.3	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	7 320	3 291	742	183	50.3	3.9
541211	Offices of certified public accountants	20	6 037	2 878	574	103	47.4	3.4
5413	Architectural, engineering, & related services	18	13 304	5 330	1 509	128	24.4	1.0
54133	Engineering services	6	11 238	4 510	1 319	94	11.6	–
541330	Engineering services	6	11 238	4 510	1 319	94	11.6	–
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	11	2 566	506	116	47	62.3	2.5
541921	Photographic studios, portrait	11	2 566	506	116	47	62.3	2.5
	WILKES COUNTY, NC							
54	**Professional, scientific, & technical services**	**73**	**19 868**	**6 467**	**1 463**	**336**	**60.2**	**10.9**
541	Professional, scientific, & technical services	73	19 868	6 467	1 463	336	60.2	10.9
5411	Legal services	20	7 685	1 986	414	85	51.8	4.7
54111	Offices of lawyers	20	7 685	1 986	414	85	51.8	4.7
541110	Offices of lawyers	20	7 685	1 986	414	85	51.8	4.7
5411101	Offices of lawyers (except legal aid societies)	20	7 685	1 986	414	85	51.8	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	4 619	1 340	366	120	59.2	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	4 619	1 340	366	120	59.2	5.5
5413	Architectural, engineering, & related services	14	3 507	1 740	365	67	91.9	8.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WILSON COUNTY, NC							
54	**Professional, scientific, & technical services**	**90**	**61 886**	**27 549**	**7 940**	**1 238**	**24.1**	**3.0**
541	Professional, scientific, & technical services	90	61 886	27 549	7 940	1 238	24.1	3.0
5411	Legal services	27	15 069	8 731	3 593	150	23.0	.9
54111	Offices of lawyers	27	15 069	8 731	3 593	150	23.0	.9
541110	Offices of lawyers	27	15 069	8 731	3 593	150	23.0	.9
5411101	Offices of lawyers (except legal aid societies)	27	15 069	8 731	3 593	150	23.0	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 257	1 475	403	112	47.7	15.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 257	1 475	403	112	47.7	15.5
5413	Architectural, engineering, & related services	13	11 249	4 761	1 093	179	39.3	–
5414	Specialized design services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	f	D	D
54186	Direct mail advertising	1	D	D	D	f	D	D
541860	Direct mail advertising	1	D	D	D	f	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
	YADKIN COUNTY, NC							
54	**Professional, scientific, & technical services**	**27**	**7 002**	**3 496**	**779**	**198**	**21.8**	**.5**
541	Professional, scientific, & technical services	27	7 002	3 496	779	198	21.8	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 659	2 526	556	135	10.2	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 659	2 526	556	135	10.2	.6
	YANCEY COUNTY, NC							
54	**Professional, scientific, & technical services**	**21**	**4 319**	**1 845**	**596**	**115**	**45.4**	**2.4**
541	Professional, scientific, & technical services	21	4 319	1 845	596	115	45.4	2.4

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ABERDEEN, NC							
54	**Professional, scientific, & technical services**	**10**	**1 594**	**652**	**99**	**27**	**77.5**	**8.9**
541	Professional, scientific, & technical services	10	1 594	652	99	27	77.5	8.9
	AHOSKIE, NC							
54	**Professional, scientific, & technical services**	**11**	**4 576**	**1 726**	**381**	**53**	**20.2**	**45.0**
541	Professional, scientific, & technical services	11	4 576	1 726	381	53	20.2	45.0
	ALBEMARLE, NC							
54	**Professional, scientific, & technical services**	**33**	**7 964**	**2 874**	**709**	**119**	**76.1**	**–**
541	Professional, scientific, & technical services	33	7 964	2 874	709	119	76.1	–
5411	Legal services	13	3 817	981	227	40	87.6	–
54111	Offices of lawyers	13	3 817	981	227	40	87.6	–
541110	Offices of lawyers	13	3 817	981	227	40	87.6	–
5411101	Offices of lawyers (except legal aid societies)	13	3 817	981	227	40	87.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 067	836	247	37	66.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 067	836	247	37	66.9	–
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	ANDREWS, NC							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ANGIER, NC							
54	**Professional, scientific, & technical services**	**5**	**1 374**	**740**	**180**	**29**	**52.5**	**–**
541	Professional, scientific, & technical services	5	1 374	740	180	29	52.5	–
	APEX, NC							
54	**Professional, scientific, & technical services**	**54**	**11 038**	**4 331**	**785**	**106**	**53.2**	**11.8**
541	Professional, scientific, & technical services	54	11 038	4 331	785	106	53.2	11.8
5413	Architectural, engineering, & related services	10	1 755	412	80	12	89.8	1.3
5415	Computer systems design & related services	17	3 865	1 794	206	16	61.7	17.2
54151	Computer systems design & related services	17	3 865	1 794	206	16	61.7	17.2
5418	Advertising & related services	5	2 122	646	153	32	5.4	17.9
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418903	Sign painting & lettering shop	2	D	D	D	b	D	D
	ARCHDALE, NC *							
54	**Professional, scientific, & technical services**	**16**	**2 989**	**971**	**272**	**53**	**62.0**	**–**
541	Professional, scientific, & technical services	16	2 989	971	272	53	62.0	–
	ARCHDALE, NC (RANDOLPH COUNTY PART) *							
54	**Professional, scientific, & technical services**	**16**	**2 989**	**971**	**272**	**53**	**62.0**	**–**
541	Professional, scientific, & technical services	16	2 989	971	272	53	62.0	–
	ASHEBORO, NC							
54	**Professional, scientific, & technical services**	**63**	**22 291**	**8 261**	**2 072**	**297**	**47.5**	**3.7**
541	Professional, scientific, & technical services	63	22 291	8 261	2 072	297	47.5	3.7
5411	Legal services	27	6 905	2 263	453	69	48.5	5.6
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 400	959	264	76	41.8	13.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 400	959	264	76	41.8	13.2
5413	Architectural, engineering, & related services	11	8 413	3 547	1 004	94	48.1	–
	ASHEVILLE, NC							
54	**Professional, scientific, & technical services**	**353**	**152 337**	**70 533**	**15 270**	**2 115**	**26.0**	**5.8**
541	Professional, scientific, & technical services	353	152 337	70 533	15 270	2 115	26.0	5.8
5411	Legal services	112	48 119	23 834	4 753	595	25.7	7.0
54111	Offices of lawyers	106	46 580	23 033	4 570	577	26.1	7.2
541110	Offices of lawyers	106	46 580	23 033	4 570	577	26.1	7.2
5411101	Offices of lawyers (except legal aid societies)	106	46 580	23 033	4 570	577	26.1	7.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	54	21 770	11 027	2 291	536	28.8	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	54	21 770	11 027	2 291	536	28.8	2.8
541211	Offices of certified public accountants	31	17 104	9 225	1 749	263	26.7	2.1
541213	Tax return preparation services	6	D	D	D	c	D	D
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	68	35 683	17 270	4 130	479	26.5	8.2
54131	Architectural services	23	12 512	5 932	1 304	141	38.7	–
541310	Architectural services	23	12 512	5 932	1 304	141	38.7	–
54133	Engineering services	26	16 256	8 267	2 121	224	21.8	5.4
541330	Engineering services	26	16 256	8 267	2 121	224	21.8	5.4
54137	Surveying & mapping (except geophysical) services	14	4 226	1 816	409	71	21.9	9.6
541370	Surveying & mapping (except geophysical) services	14	4 226	1 816	409	71	21.9	9.6
5414	Specialized design services	16	2 994	648	135	32	77.3	2.8
54143	Graphic design services	9	D	D	D	a	D	D
541430	Graphic design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	16	10 215	4 657	1 094	158	8.3	.7
54151	Computer systems design & related services	16	10 215	4 657	1 094	158	8.3	.7
5416	Management, scientific, & technical consulting services	42	20 431	8 410	1 817	152	25.6	6.8
54161	Management consulting services	34	17 977	7 370	1 623	131	25.9	7.7
541612	Human resources & executive search consulting services	10	8 791	3 965	1 104	79	16.3	–
5416122	Executive placement services	5	D	D	D	b	D	D
5418	Advertising & related services	23	8 889	3 451	825	104	17.5	.3
5419	Other professional, scientific, & technical services	20	D	D	D	b	D	D
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	AYDEN, NC							
54	**Professional, scientific, & technical services**	**5**	**564**	**75**	**20**	**6**	**56.2**	**8.3**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BEAUFORT, NC							
54	**Professional, scientific, & technical services**	**16**	**4 508**	**1 861**	**324**	**55**	**44.4**	**5.3**
541	Professional, scientific, & technical services	16	4 508	1 861	324	55	44.4	5.3
	BELMONT, NC							
54	**Professional, scientific, & technical services**	**22**	**4 697**	**1 803**	**316**	**55**	**82.9**	**10.1**
541	Professional, scientific, & technical services	22	4 697	1 803	316	55	82.9	10.1
	BENSON, NC							
54	**Professional, scientific, & technical services**	**13**	**1 924**	**796**	**170**	**36**	**67.8**	**15.3**
541	Professional, scientific, & technical services	13	1 924	796	170	36	67.8	15.3
	BESSEMER CITY, NC							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BLACK MOUNTAIN, NC							
54	**Professional, scientific, & technical services**	**11**	**2 301**	**700**	**164**	**28**	**84.4**	**–**
541	Professional, scientific, & technical services	11	2 301	700	164	28	84.4	–
	BOILING SPRINGS, NC							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BOONE, NC							
54	**Professional, scientific, & technical services**	**76**	**16 714**	**6 109**	**1 355**	**297**	**51.5**	**4.3**
541	Professional, scientific, & technical services	76	16 714	6 109	1 355	297	51.5	4.3
5411	Legal services	25	D	D	D	b	D	D
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	4 398	1 640	459	110	46.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	4 398	1 640	459	110	46.9	–
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	2 984	1 253	233	49	35.3	19.1
	BREVARD, NC							
54	**Professional, scientific, & technical services**	**32**	**8 303**	**2 748**	**486**	**97**	**35.6**	**2.6**
541	Professional, scientific, & technical services	32	8 303	2 748	486	97	35.6	2.6
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	1 872	799	130	23	17.9	6.3
	BURGAW, NC							
54	**Professional, scientific, & technical services**	**5**	**509**	**236**	**52**	**10**	**46.2**	**–**
	BURLINGTON, NC							
54	**Professional, scientific, & technical services**	**91**	**36 648**	**16 349**	**3 158**	**475**	**33.6**	**3.6**
541	Professional, scientific, & technical services	91	36 648	16 349	3 158	475	33.6	3.6
5411	Legal services	18	10 737	5 735	847	122	21.6	3.2
54111	Offices of lawyers	18	10 737	5 735	847	122	21.6	3.2
541110	Offices of lawyers	18	10 737	5 735	847	122	21.6	3.2
5411101	Offices of lawyers (except legal aid societies)	18	10 737	5 735	847	122	21.6	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	10 735	4 588	1 125	198	16.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	10 735	4 588	1 125	198	16.6	–
541211	Offices of certified public accountants	11	8 385	3 038	787	111	16.6	–
5413	Architectural, engineering, & related services	10	6 099	3 066	536	62	48.4	.6
5415	Computer systems design & related services	12	4 525	1 238	310	33	74.6	10.1
54151	Computer systems design & related services	12	4 525	1 238	310	33	74.6	10.1
	CANTON, NC							
54	**Professional, scientific, & technical services**	**4**	**725**	**228**	**60**	**17**	**61.0**	**39.0**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CAROLINA BEACH, NC							
54	**Professional, scientific, & technical services**	**5**	**1 092**	**320**	**62**	**12**	**8.2**	**91.8**
541	Professional, scientific, & technical services	5	1 092	320	62	12	8.2	91.8
	CARRBORO, NC							
54	**Professional, scientific, & technical services**	**37**	**7 007**	**2 949**	**518**	**83**	**61.1**	**14.5**
541	Professional, scientific, & technical services	37	7 007	2 949	518	83	61.1	14.5
5413	Architectural, engineering, & related services	9	2 372	1 225	206	31	51.6	–
	CARY, NC *							
54	**Professional, scientific, & technical services**	**385**	**309 329**	**135 923**	**27 174**	**2 538**	**22.6**	**7.5**
541	Professional, scientific, & technical services	385	309 329	135 923	27 174	2 538	22.6	7.5
5411	Legal services	28	22 267	8 969	746	96	48.1	24.7
54111	Offices of lawyers	28	22 267	8 969	746	96	48.1	24.7
541110	Offices of lawyers	28	22 267	8 969	746	96	48.1	24.7
5411101	Offices of lawyers (except legal aid societies)	28	22 267	8 969	746	96	48.1	24.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	5 523	2 419	597	129	59.3	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	5 523	2 419	597	129	59.3	4.6
541211	Offices of certified public accountants	21	3 904	1 925	443	68	63.4	1.1
5413	Architectural, engineering, & related services	79	69 676	38 019	8 236	836	23.0	2.2
54133	Engineering services	55	45 762	25 397	5 458	453	28.1	2.8
541330	Engineering services	55	45 762	25 397	5 458	453	28.1	2.8
54137	Surveying & mapping (except geophysical) services	7	10 618	4 743	1 002	147	1.3	–
541370	Surveying & mapping (except geophysical) services	7	10 618	4 743	1 002	147	1.3	–
54138	Testing laboratories	3	10 136	6 603	1 528	197	D	–
541380	Testing laboratories	3	10 136	6 603	1 528	197	D	–
5414	Specialized design services	17	7 659	1 827	370	49	30.1	–
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	107	139 218	55 302	11 202	853	11.8	6.7
54151	Computer systems design & related services	107	139 218	55 302	11 202	853	11.8	6.7
541511	Custom computer programming services	41	75 311	26 134	5 099	397	6.6	.8
541512	Computer systems design services	40	36 166	15 441	3 262	216	21.0	13.1
5415122	Computer systems consultants (except systems integrators)	28	D	D	D	c	D	D
541519	Other computer related services	20	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	84	42 141	20 588	4 242	380	43.7	6.5
54161	Management consulting services	57	23 422	10 011	1 916	157	57.6	11.5
541612	Human resources & executive search consulting services	21	12 063	6 597	1 131	98	38.1	14.9
5416122	Executive placement services	10	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	10	5 414	2 204	495	27	16.6	9.9
541618	Other management consulting services	3	D	D	D	a	D	D
54162	Environmental consulting services	11	7 538	2 803	565	51	43.4	–
541620	Environmental consulting services	11	7 538	2 803	565	51	43.4	–
54169	Other scientific & technical consulting services	16	11 181	7 774	1 761	172	15.0	.2
541690	Other scientific & technical consulting services	16	11 181	7 774	1 761	172	15.0	.2
5417	Scientific research & development services	10	D	D	D	b	D	D
5418	Advertising & related services	17	8 378	2 395	539	67	24.9	25.2
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CARY, NC (WAKE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**385**	**309 329**	**135 923**	**27 174**	**2 538**	**22.6**	**7.5**
541	Professional, scientific, & technical services	385	309 329	135 923	27 174	2 538	22.6	7.5
5411	Legal services	28	22 267	8 969	746	96	48.1	24.7
54111	Offices of lawyers	28	22 267	8 969	746	96	48.1	24.7
541110	Offices of lawyers	28	22 267	8 969	746	96	48.1	24.7
5411101	Offices of lawyers (except legal aid societies)	28	22 267	8 969	746	96	48.1	24.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	5 523	2 419	597	129	59.3	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	5 523	2 419	597	129	59.3	4.6
541211	Offices of certified public accountants	21	3 904	1 925	443	68	63.4	1.1
5413	Architectural, engineering, & related services	79	69 676	38 019	8 236	836	23.0	2.2
54133	Engineering services	55	45 762	25 397	5 458	453	28.1	2.8
541330	Engineering services	55	45 762	25 397	5 458	453	28.1	2.8
54137	Surveying & mapping (except geophysical) services	7	10 618	4 743	1 002	147	1.3	–
541370	Surveying & mapping (except geophysical) services	7	10 618	4 743	1 002	147	1.3	–
54138	Testing laboratories	3	10 136	6 603	1 528	197	D	–
541380	Testing laboratories	3	10 136	6 603	1 528	197	D	–
5414	Specialized design services	17	7 659	1 827	370	49	30.1	–
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	107	139 218	55 302	11 202	853	11.8	6.7
54151	Computer systems design & related services	107	139 218	55 302	11 202	853	11.8	6.7
541511	Custom computer programming services	41	75 311	26 134	5 099	397	6.6	.8
541512	Computer systems design services	40	36 166	15 441	3 262	216	21.0	13.1
5415122	Computer systems consultants (except systems integrators)	28	D	D	D	c	D	D
541519	Other computer related services	20	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	84	42 141	20 588	4 242	380	43.7	6.5
54161	Management consulting services	57	23 422	10 011	1 916	157	57.6	11.5
541612	Human resources & executive search consulting services	21	12 063	6 597	1 131	98	38.1	14.9
5416122	Executive placement services	10	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	10	5 414	2 204	495	27	16.6	9.9
541618	Other management consulting services	3	D	D	D	a	D	D
54162	Environmental consulting services	11	7 538	2 803	565	51	43.4	–
541620	Environmental consulting services	11	7 538	2 803	565	51	43.4	–
54169	Other scientific & technical consulting services	16	11 181	7 774	1 761	172	15.0	.2
541690	Other scientific & technical consulting services	16	11 181	7 774	1 761	172	15.0	.2
5417	Scientific research & development services	10	D	D	D	b	D	D
5418	Advertising & related services	17	8 378	2 395	539	67	24.9	25.2
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	CHAPEL HILL, NC *							
54	**Professional, scientific, & technical services**	**228**	**128 510**	**55 092**	**11 215**	**1 541**	**29.9**	**4.7**
541	Professional, scientific, & technical services	228	128 510	55 092	11 215	1 541	29.9	4.7
5411	Legal services	43	16 550	6 619	1 051	172	40.0	7.6
54111	Offices of lawyers	42	D	D	D	c	D	D
541110	Offices of lawyers	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	6 006	3 022	745	104	32.6	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	6 006	3 022	745	104	32.6	3.7
541211	Offices of certified public accountants	13	5 441	2 820	703	87	29.4	3.4
5413	Architectural, engineering, & related services	28	24 680	9 694	2 029	209	22.4	.5
54131	Architectural services	10	8 209	2 946	548	55	26.8	–
541310	Architectural services	10	8 209	2 946	548	55	26.8	–
54133	Engineering services	10	11 733	5 065	1 114	103	20.8	1.0
541330	Engineering services	10	11 733	5 065	1 114	103	20.8	1.0
54135	Building inspection services	1	D	D	D	a	D	D
541350	Building inspection services	1	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5414	Specialized design services	10	2 288	524	119	24	45.6	3.4
5415	Computer systems design & related services	29	18 751	7 792	1 769	158	30.5	8.9
54151	Computer systems design & related services	29	18 751	7 792	1 769	158	30.5	8.9
541512	Computer systems design services	11	5 123	2 806	524	40	91.5	4.1
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	66	32 294	14 026	2 690	327	29.3	8.1
54161	Management consulting services	47	18 154	6 558	1 346	145	41.0	10.3
541611	Administrative management & general management consulting service	23	7 560	2 244	447	54	50.7	2.7
541612	Human resources & executive search consulting services	15	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	9	D	D	D	b	D	D
54169	Other scientific & technical consulting services	13	D	D	D	c	D	D
541690	Other scientific & technical consulting services	13	D	D	D	c	D	D
5417	Scientific research & development services	9	9 480	3 019	550	58	62.5	–
5418	Advertising & related services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHAPEL HILL, NC *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	11	D	D	D	e	D	D
54191	Marketing research & public opinion polling	2	D	D	D	e	D	D
541910	Marketing research & public opinion polling	2	D	D	D	e	D	D
54192	Photographic services	6	D	D	D	b	D	D
	CHAPEL HILL, NC (DURHAM COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**4 178**	**1 592**	**353**	**79**	**36.6**	**.2**
541	Professional, scientific, & technical services	8	4 178	1 592	353	79	36.6	.2
	CHAPEL HILL, NC (ORANGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**220**	**124 332**	**53 500**	**10 862**	**1 462**	**29.7**	**4.8**
541	Professional, scientific, & technical services	220	124 332	53 500	10 862	1 462	29.7	4.8
5411	Legal services	42	D	D	D	c	D	D
54111	Offices of lawyers	41	D	D	D	c	D	D
541110	Offices of lawyers	41	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	41	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	6 006	3 022	745	104	32.6	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	6 006	3 022	745	104	32.6	3.7
541211	Offices of certified public accountants	13	5 441	2 820	703	87	29.4	3.4
5413	Architectural, engineering, & related services	28	24 680	9 694	2 029	209	22.4	.5
54131	Architectural services	10	8 209	2 946	548	55	26.8	–
541310	Architectural services	10	8 209	2 946	548	55	26.8	–
54133	Engineering services	10	11 733	5 065	1 114	103	20.8	1.0
541330	Engineering services	10	11 733	5 065	1 114	103	20.8	1.0
54135	Building inspection services	1	D	D	D	a	D	D
541350	Building inspection services	1	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5414	Specialized design services	10	2 288	524	119	24	45.6	3.4
5415	Computer systems design & related services	28	D	D	D	c	D	D
54151	Computer systems design & related services	28	D	D	D	c	D	D
541512	Computer systems design services	11	5 123	2 806	524	40	91.5	4.1
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	62	D	D	D	e	D	D
54161	Management consulting services	44	D	D	D	c	D	D
541612	Human resources & executive search consulting services	15	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	9	D	D	D	b	D	D
54169	Other scientific & technical consulting services	12	D	D	D	c	D	D
541690	Other scientific & technical consulting services	12	D	D	D	c	D	D
5417	Scientific research & development services	8	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	e	D	D
54191	Marketing research & public opinion polling	2	D	D	D	e	D	D
541910	Marketing research & public opinion polling	2	D	D	D	e	D	D
	CHARLOTTE, NC							
54	**Professional, scientific, & technical services**	**1 958**	**2 648 857**	**1 044 120**	**235 728**	**23 207**	**12.7**	**5.3**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHARLOTTE, NC—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	1 958	2 648 857	1 044 120	235 728	23 207	12.7	5.3
5411	Legal services	364	410 504	170 524	38 050	3 258	11.4	5.0
54111	Offices of lawyers	351	405 019	168 803	37 699	3 201	11.3	5.1
541110	Offices of lawyers	351	405 019	168 803	37 699	3 201	11.3	5.1
5411101	Offices of lawyers (except legal aid societies)	351	405 019	168 803	37 699	3 201	11.3	5.1
54119	Other legal services	13	5 485	1 721	351	57	22.2	–
541191	Title abstract & settlement offices	5	4 112	1 330	265	42	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	278	333 367	136 092	29 672	4 339	7.8	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	278	333 367	136 092	29 672	4 339	7.8	3.9
541211	Offices of certified public accountants	163	251 575	96 142	19 277	2 154	8.0	.9
541213	Tax return preparation services	35	7 080	2 662	976	434	7.0	27.4
541214	Payroll services	14	63 773	32 730	8 306	1 535	.6	11.5
541219	Other accounting services	66	10 939	4 558	1 113	216	44.5	14.6
5413	Architectural, engineering, & related services	363	734 150	298 792	69 059	5 433	11.7	2.4
54131	Architectural services	108	141 554	65 791	13 647	1 346	11.0	1.7
541310	Architectural services	108	141 554	65 791	13 647	1 346	11.0	1.7
54133	Engineering services	198	564 674	221 857	52 919	3 730	10.6	2.6
541330	Engineering services	198	564 674	221 857	52 919	3 730	10.6	2.6
54137	Surveying & mapping (except geophysical) services	30	14 874	6 471	1 371	192	46.5	3.6
541370	Surveying & mapping (except geophysical) services	30	14 874	6 471	1 371	192	46.5	3.6
54138	Testing laboratories	11	10 454	3 685	872	122	28.8	–
541380	Testing laboratories	11	10 454	3 685	872	122	28.8	–
5414	Specialized design services	106	D	D	D	e	D	D
54141	Interior design services	47	D	D	D	c	D	D
541410	Interior design services	47	D	D	D	c	D	D
54143	Graphic design services	50	D	D	D	c	D	D
541430	Graphic design services	50	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	46	D	D	D	c	D	D
5415	Computer systems design & related services	262	563 609	226 049	52 044	4 320	8.1	7.9
54151	Computer systems design & related services	262	563 609	226 049	52 044	4 320	8.1	7.9
541511	Custom computer programming services	119	192 601	96 021	21 333	1 872	8.2	13.3
541512	Computer systems design services	117	192 638	69 403	17 387	1 440	13.6	5.7
5415121	Computer systems integrators	66	127 934	39 754	9 864	824	12.1	6.6
5415122	Computer systems consultants (except systems integrators)	51	64 704	29 649	7 523	616	16.4	4.0
541513	Computer facilities management services	3	D	D	D	f	D	D
541519	Other computer related services	23	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	308	340 741	125 105	27 296	2 845	15.7	6.2
54161	Management consulting services	256	259 367	85 511	19 056	1 956	16.5	7.8
541611	Administrative management & general management consulting service	84	156 949	40 304	9 164	721	11.2	4.3
541612	Human resources & executive search consulting services	88	60 414	29 455	6 698	563	23.9	17.3
5416122	Executive placement services	55	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	33	D	D	D	c	D	D
541613	Marketing consulting services	56	24 191	9 430	1 809	498	34.1	9.7
541614	Process, physical distribution, & logistics consulting services	17	12 299	3 838	801	103	16.4	4.8
541618	Other management consulting services	11	5 514	2 484	584	71	10.2	3.6
54162	Environmental consulting services	20	21 227	8 995	767	103	23.5	3.3
541620	Environmental consulting services	20	21 227	8 995	767	103	23.5	3.3
54169	Other scientific & technical consulting services	32	60 147	30 599	7 473	786	9.6	.5
541690	Other scientific & technical consulting services	32	60 147	30 599	7 473	786	9.6	.5
5417	Scientific research & development services	21	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	18	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	18	D	D	D	c	D	D
5418	Advertising & related services	178	D	D	D	g	D	D
54181	Advertising agencies	78	64 486	26 003	5 478	497	34.4	11.5
541810	Advertising agencies	78	64 486	26 003	5 478	497	34.4	11.5
54182	Public relations agencies	21	16 601	4 587	1 005	127	68.0	6.2
541820	Public relations agencies	21	16 601	4 587	1 005	127	68.0	6.2
54184	Media representatives	17	D	D	D	c	D	D
541840	Media representatives	17	D	D	D	c	D	D
5418401	Radio & television advertising representatives	10	8 770	2 963	527	60	1.2	6.8
54185	Display advertising	9	D	D	D	f	D	D
541850	Display advertising	9	D	D	D	f	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	14	15 004	7 579	1 876	214	20.7	4.9
541860	Direct mail advertising	14	15 004	7 579	1 876	214	20.7	4.9
54189	Other services related to advertising	33	D	D	D	c	D	D
541890	Other services related to advertising	33	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	18	D	D	D	c	D	D
5418903	Sign painting & lettering shop	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	78	D	D	D	e	D	D
54192	Photographic services	53	D	D	D	c	D	D
541921	Photographic studios, portrait	41	D	D	D	c	D	D
541922	Commercial photography	12	3 923	898	190	32	30.3	2.7
	CHERRYVILLE, NC							
54	**Professional, scientific, & technical services**	**8**	**3 785**	**1 471**	**313**	**43**	**52.1**	**30.2**
541	Professional, scientific, & technical services	8	3 785	1 471	313	43	52.1	30.2
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHINA GROVE, NC							
54	**Professional, scientific, & technical services**	**7**	**1 023**	**460**	**118**	**20**	**98.7**	**1.3**
541	Professional, scientific, & technical services	7	1 023	460	118	20	98.7	1.3
	CLAYTON, NC							
54	**Professional, scientific, & technical services**	**23**	**4 342**	**1 639**	**388**	**89**	**63.8**	**5.2**
541	Professional, scientific, & technical services	23	4 342	1 639	388	89	63.8	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	CLEMMONS, NC							
54	**Professional, scientific, & technical services**	**41**	**11 139**	**5 171**	**1 218**	**216**	**47.8**	**7.8**
541	Professional, scientific, & technical services	41	11 139	5 171	1 218	216	47.8	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 986	2 048	527	103	32.7	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 986	2 048	527	103	32.7	.3
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	CLINTON, NC							
54	**Professional, scientific, & technical services**	**34**	**7 362**	**2 958**	**919**	**114**	**34.4**	**1.0**
541	Professional, scientific, & technical services	34	7 362	2 958	919	114	34.4	1.0
5411	Legal services	18	4 455	1 907	666	56	32.9	.9
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
	CONCORD, NC							
54	**Professional, scientific, & technical services**	**80**	**36 794**	**16 670**	**2 733**	**510**	**28.0**	**1.8**
541	Professional, scientific, & technical services	80	36 794	16 670	2 733	510	28.0	1.8
5411	Legal services	19	6 344	2 957	682	87	36.9	–
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	3 546	1 414	371	85	58.4	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	3 546	1 414	371	85	58.4	6.7
5413	Architectural, engineering, & related services	12	8 584	4 058	813	113	13.1	2.5
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	CONOVER, NC							
54	**Professional, scientific, & technical services**	**13**	**2 702**	**933**	**204**	**34**	**35.9**	**32.6**
541	Professional, scientific, & technical services	13	2 702	933	204	34	35.9	32.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	1 475	498	114	18	D	47.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	1 475	498	114	18	D	47.8
	CORNELIUS, NC							
54	**Professional, scientific, & technical services**	**39**	**21 894**	**6 445**	**1 415**	**213**	**58.0**	**.4**
541	Professional, scientific, & technical services	39	21 894	6 445	1 415	213	58.0	.4
5413	Architectural, engineering, & related services	5	4 802	2 044	435	59	18.2	–
5415	Computer systems design & related services	6	5 439	1 817	355	38	12.9	.8
54151	Computer systems design & related services	6	5 439	1 817	355	38	12.9	.8
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	8 711	1 791	436	60	93.8	.6
54161	Management consulting services	13	7 064	1 239	296	45	99.3	.7
541613	Marketing consulting services	5	D	D	D	b	D	D
	DALLAS, NC							
54	**Professional, scientific, & technical services**	**4**	**404**	**91**	**19**	**6**	**65.3**	**–**
	DAVIDSON, NC *							
54	**Professional, scientific, & technical services**	**22**	**4 964**	**1 683**	**303**	**49**	**55.1**	**–**
541	Professional, scientific, & technical services	22	4 964	1 683	303	49	55.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DAVIDSON, NC (IREDELL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	DAVIDSON, NC (MECKLENBURG COUNTY PART) *							
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	b	D	D
	DUNN, NC							
54	**Professional, scientific, & technical services**	**40**	**14 631**	**5 039**	**1 171**	**144**	**52.1**	**.5**
541	Professional, scientific, & technical services	40	14 631	5 039	1 171	144	52.1	.5
5411	Legal services	18	6 546	2 116	631	58	46.0	.9
54111	Offices of lawyers	18	6 546	2 116	631	58	46.0	.9
541110	Offices of lawyers	18	6 546	2 116	631	58	46.0	.9
5411101	Offices of lawyers (except legal aid societies)	18	6 546	2 116	631	58	46.0	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	a	D	D
54161	Management consulting services	5	D	D	D	a	D	D
	DURHAM, NC *							
54	**Professional, scientific, & technical services**	**470**	**689 201**	**203 994**	**54 429**	**4 648**	**11.2**	**5.3**
541	Professional, scientific, & technical services	470	689 201	203 994	54 429	4 648	11.2	5.3
5411	Legal services	120	60 860	23 260	5 892	614	17.3	4.4
54111	Offices of lawyers	120	60 860	23 260	5 892	614	17.3	4.4
541110	Offices of lawyers	120	60 860	23 260	5 892	614	17.3	4.4
5411101	Offices of lawyers (except legal aid societies)	120	60 860	23 260	5 892	614	17.3	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	60	22 373	10 215	2 501	564	38.4	19.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	60	22 373	10 215	2 501	564	38.4	19.7
541211	Offices of certified public accountants	30	D	D	D	c	D	D
541213	Tax return preparation services	8	D	D	D	e	D	D
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	53	54 355	23 793	4 334	527	25.4	15.6
54131	Architectural services	22	D	D	D	c	D	D
541310	Architectural services	22	D	D	D	c	D	D
54133	Engineering services	25	27 467	12 942	2 066	299	32.5	28.5
541330	Engineering services	25	27 467	12 942	2 066	299	32.5	28.5
5414	Specialized design services	22	D	D	D	b	D	D
54143	Graphic design services	11	D	D	D	b	D	D
541430	Graphic design services	11	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5415	Computer systems design & related services	62	403 704	79 851	26 885	1 272	4.4	1.3
54151	Computer systems design & related services	62	403 704	79 851	26 885	1 272	4.4	1.3
541511	Custom computer programming services	37	D	D	D	e	D	D
541512	Computer systems design services	15	12 007	4 132	703	91	22.5	28.0
541513	Computer facilities management services	2	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	78	D	D	D	f	D	D
54161	Management consulting services	56	D	D	D	f	D	D
541611	Administrative management & general management consulting service	21	D	D	D	c	D	D
541613	Marketing consulting services	11	D	D	D	a	D	D
541614	Process, physical distribution, & logistics consulting services	8	D	D	D	e	D	D
541618	Other management consulting services	3	D	D	D	a	D	D
54162	Environmental consulting services	11	D	D	D	c	D	D
541620	Environmental consulting services	11	D	D	D	c	D	D
5417	Scientific research & development services	33	60 650	26 703	6 627	630	6.6	16.9
54171	R&D in the physical, engineering, & life sciences	28	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	28	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	10	29 165	11 564	2 807	255	6.9	23.5
5417102	Research & development in the life sciences	18	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	5	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	5	D	D	D	b	D	D
5418	Advertising & related services	22	9 848	3 923	905	114	40.6	6.7
54189	Other services related to advertising	5	2 311	429	84	15	100.0	–
541890	Other services related to advertising	5	2 311	429	84	15	100.0	–
5419	Other professional, scientific, & technical services	20	D	D	D	c	D	D
54192	Photographic services	13	6 583	1 947	455	101	27.9	–
541921	Photographic studios, portrait	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DURHAM, NC (DURHAM COUNTY PART) *							
54	**Professional, scientific, & technical services**	**470**	**689 201**	**203 994**	**54 429**	**4 648**	**11.2**	**5.3**
541	Professional, scientific, & technical services	470	689 201	203 994	54 429	4 648	11.2	5.3
5411	Legal services	120	60 860	23 260	5 892	614	17.3	4.4
54111	Offices of lawyers	120	60 860	23 260	5 892	614	17.3	4.4
541110	Offices of lawyers	120	60 860	23 260	5 892	614	17.3	4.4
5411101	Offices of lawyers (except legal aid societies)	120	60 860	23 260	5 892	614	17.3	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	60	22 373	10 215	2 501	564	38.4	19.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	60	22 373	10 215	2 501	564	38.4	19.7
541211	Offices of certified public accountants	30	D	D	D	c	D	D
541213	Tax return preparation services	8	D	D	D	e	D	D
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	53	54 355	23 793	4 334	527	25.4	15.6
54131	Architectural services	22	D	D	D	c	D	D
541310	Architectural services	22	D	D	D	c	D	D
54133	Engineering services	25	27 467	12 942	2 066	299	32.5	28.5
541330	Engineering services	25	27 467	12 942	2 066	299	32.5	28.5
5414	Specialized design services	22	D	D	D	b	D	D
54143	Graphic design services	11	D	D	D	b	D	D
541430	Graphic design services	11	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5415	Computer systems design & related services	62	403 704	79 851	26 885	1 272	4.4	1.3
54151	Computer systems design & related services	62	403 704	79 851	26 885	1 272	4.4	1.3
541511	Custom computer programming services	37	D	D	D	e	D	D
541512	Computer systems design services	15	12 007	4 132	703	91	22.5	28.0
541513	Computer facilities management services	2	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	78	D	D	D	f	D	D
54161	Management consulting services	56	D	D	D	f	D	D
541611	Administrative management & general management consulting service	21	D	D	D	c	D	D
541613	Marketing consulting services	11	D	D	D	a	D	D
541614	Process, physical distribution, & logistics consulting services	8	D	D	D	e	D	D
541618	Other management consulting services	3	D	D	D	a	D	D
54162	Environmental consulting services	11	D	D	D	c	D	D
541620	Environmental consulting services	11	D	D	D	c	D	D
5417	Scientific research & development services	33	60 650	26 703	6 627	630	6.6	16.9
54171	R&D in the physical, engineering, & life sciences	28	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	28	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	10	29 165	11 564	2 807	255	6.9	23.5
5417102	Research & development in the life sciences	18	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	5	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	5	D	D	D	b	D	D
5418	Advertising & related services	22	9 848	3 923	905	114	40.6	6.7
54189	Other services related to advertising	5	2 311	429	84	15	100.0	–
541890	Other services related to advertising	5	2 311	429	84	15	100.0	–
5419	Other professional, scientific, & technical services	20	D	D	D	c	D	D
54192	Photographic services	13	6 583	1 947	455	101	27.9	–
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	EDEN, NC							
54	**Professional, scientific, & technical services**	**29**	**5 523**	**1 990**	**394**	**139**	**45.0**	**3.9**
541	Professional, scientific, & technical services	29	5 523	1 990	394	139	45.0	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 404	554	160	51	63.9	12.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 404	554	160	51	63.9	12.0
5413	Architectural, engineering, & related services	5	1 434	838	111	52	64.7	–
	EDENTON, NC							
54	**Professional, scientific, & technical services**	**13**	**4 747**	**1 873**	**417**	**65**	**66.0**	**–**
541	Professional, scientific, & technical services	13	4 747	1 873	417	65	66.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	2 206	1 015	232	37	27.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	2 206	1 015	232	37	27.7	–
5413	Architectural, engineering, & related services	4	1 506	383	68	11	100.0	–
	ELIZABETH CITY, NC *							
54	**Professional, scientific, & technical services**	**44**	**13 308**	**4 000**	**801**	**186**	**30.8**	**22.7**
541	Professional, scientific, & technical services	44	13 308	4 000	801	186	30.8	22.7
5411	Legal services	18	7 243	1 903	333	72	24.0	15.9
54111	Offices of lawyers	18	7 243	1 903	333	72	24.0	15.9
541110	Offices of lawyers	18	7 243	1 903	333	72	24.0	15.9
5411101	Offices of lawyers (except legal aid societies)	18	7 243	1 903	333	72	24.0	15.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ELIZABETH CITY, NC (PASQUOTANK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**44**	**13 308**	**4 000**	**801**	**186**	**30.8**	**22.7**
541	Professional, scientific, & technical services	44	13 308	4 000	801	186	30.8	22.7
5411	Legal services	18	7 243	1 903	333	72	24.0	15.9
54111	Offices of lawyers	18	7 243	1 903	333	72	24.0	15.9
541110	Offices of lawyers	18	7 243	1 903	333	72	24.0	15.9
5411101	Offices of lawyers (except legal aid societies)	18	7 243	1 903	333	72	24.0	15.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
	ELIZABETHTOWN, NC							
54	**Professional, scientific, & technical services**	**15**	**7 385**	**1 583**	**357**	**77**	**19.6**	**8.6**
541	Professional, scientific, & technical services	15	7 385	1 583	357	77	19.6	8.6
5418	Advertising & related services	3	D	D	D	b	D	D
	ELKIN, NC *							
54	**Professional, scientific, & technical services**	**21**	**2 707**	**822**	**185**	**66**	**68.2**	**8.5**
541	Professional, scientific, & technical services	21	2 707	822	185	66	68.2	8.5
	ELKIN, NC (SURRY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**21**	**2 707**	**822**	**185**	**66**	**68.2**	**8.5**
541	Professional, scientific, & technical services	21	2 707	822	185	66	68.2	8.5
	ELON COLLEGE, NC							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	EMERALD ISLE, NC							
54	**Professional, scientific, & technical services**	**7**	**1 544**	**643**	**124**	**17**	**42.8**	**8.4**
541	Professional, scientific, & technical services	7	1 544	643	124	17	42.8	8.4
	ENFIELD, NC							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	ERWIN, NC							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	FAIRMONT, NC							
54	**Professional, scientific, & technical services**	**4**	**721**	**150**	**37**	**16**	**100.0**	**–**
	FARMVILLE, NC							
54	**Professional, scientific, & technical services**	**11**	**6 203**	**2 474**	**595**	**84**	**41.4**	**–**
541	Professional, scientific, & technical services	11	6 203	2 474	595	84	41.4	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAYETTEVILLE, NC							
54	**Professional, scientific, & technical services**	**272**	**122 888**	**42 890**	**8 985**	**1 849**	**37.7**	**6.7**
541	Professional, scientific, & technical services	272	122 888	42 890	8 985	1 849	37.7	6.7
5411	Legal services	105	51 286	18 087	3 252	580	44.0	6.1
54111	Offices of lawyers	104	D	D	D	f	D	D
541110	Offices of lawyers	104	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	104	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	51	16 156	6 223	1 620	557	31.7	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	51	16 156	6 223	1 620	557	31.7	9.8
541211	Offices of certified public accountants	25	9 561	3 619	825	144	30.3	4.4
541213	Tax return preparation services	10	3 241	1 203	458	346	11.9	6.9
541219	Other accounting services	16	3 354	1 401	337	67	54.5	27.9
5413	Architectural, engineering, & related services	34	17 026	7 820	1 673	232	31.0	15.8
54131	Architectural services	10	5 593	1 673	309	45	18.1	27.9
541310	Architectural services	10	5 593	1 673	309	45	18.1	27.9
54133	Engineering services	16	D	D	D	c	D	D
541330	Engineering services	16	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5414	Specialized design services	10	D	D	D	b	D	D
54141	Interior design services	7	4 162	463	104	20	100.0	–
541410	Interior design services	7	4 162	463	104	20	100.0	–
5415	Computer systems design & related services	14	5 208	1 878	306	52	25.0	1.5
54151	Computer systems design & related services	14	5 208	1 878	306	52	25.0	1.5
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	20	17 408	5 547	1 328	216	14.3	2.4
54161	Management consulting services	16	D	D	D	c	D	D
541611	Administrative management & general management consulting service	7	D	D	D	c	D	D
541612	Human resources & executive search consulting services	5	D	D	D	b	D	D
5416122	Executive placement services	5	D	D	D	b	D	D
5418	Advertising & related services	23	7 191	1 691	416	83	49.8	3.0
54189	Other services related to advertising	9	D	D	D	a	D	D
541890	Other services related to advertising	9	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	c	D	D
54192	Photographic services	14	D	D	D	c	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	FLETCHER, NC							
54	**Professional, scientific, & technical services**	**9**	**2 632**	**900**	**240**	**39**	**17.7**	**–**
541	Professional, scientific, & technical services	9	2 632	900	240	39	17.7	–
	FOREST CITY, NC							
54	**Professional, scientific, & technical services**	**13**	**2 076**	**663**	**177**	**58**	**53.5**	**22.7**
541	Professional, scientific, & technical services	13	2 076	663	177	58	53.5	22.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	944	317	85	31	69.5	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	944	317	85	31	69.5	8.2
	FRANKLIN, NC							
54	**Professional, scientific, & technical services**	**23**	**5 396**	**2 498**	**593**	**110**	**49.5**	**26.6**
541	Professional, scientific, & technical services	23	5 396	2 498	593	110	49.5	26.6
5411	Legal services	9	D	D	D	b	D	D
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	FUQUAY-VARINA, NC							
54	**Professional, scientific, & technical services**	**25**	**9 111**	**3 977**	**976**	**117**	**44.6**	**1.7**
541	Professional, scientific, & technical services	25	9 111	3 977	976	117	44.6	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 018	254	62	13	79.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 018	254	62	13	79.0	–
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
	GARNER, NC							
54	**Professional, scientific, & technical services**	**55**	**16 920**	**6 375**	**1 354**	**205**	**58.2**	**3.9**
541	Professional, scientific, & technical services	55	16 920	6 375	1 354	205	58.2	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 531	1 232	358	46	70.7	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 531	1 232	358	46	70.7	1.6
5413	Architectural, engineering, & related services	20	9 643	4 019	809	117	49.4	4.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GASTONIA, NC							
54	**Professional, scientific, & technical services**	**139**	**52 127**	**20 640**	**4 925**	**648**	**29.7**	**4.3**
541	Professional, scientific, & technical services	139	52 127	20 640	4 925	648	29.7	4.3
5411	Legal services	59	21 158	9 257	1 910	247	33.8	4.0
54111	Offices of lawyers	57	D	D	D	c	D	D
541110	Offices of lawyers	57	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	57	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	9 726	3 020	789	143	25.5	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	9 726	3 020	789	143	25.5	4.5
541211	Offices of certified public accountants	17	8 252	2 495	613	94	20.4	.9
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	8 676	3 807	800	122	35.5	2.9
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	4 798	2 107	775	39	33.8	7.8
54161	Management consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	4	4 981	1 727	491	58	2.4	4.7
54182	Public relations agencies	2	D	D	D	b	D	D
541820	Public relations agencies	2	D	D	D	b	D	D
	GIBSONVILLE, NC *							
54	**Professional, scientific, & technical services**	**6**	**962**	**678**	**133**	**9**	**79.2**	**–**
541	Professional, scientific, & technical services	6	962	678	133	9	79.2	–
	GIBSONVILLE, NC (ALAMANCE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	GIBSONVILLE, NC (GUILFORD COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	GOLDSBORO, NC							
54	**Professional, scientific, & technical services**	**101**	**38 728**	**14 197**	**3 403**	**519**	**39.2**	**1.1**
541	Professional, scientific, & technical services	101	38 728	14 197	3 403	519	39.2	1.1
5411	Legal services	39	12 838	4 354	823	152	40.6	2.4
54111	Offices of lawyers	39	12 838	4 354	823	152	40.6	2.4
541110	Offices of lawyers	39	12 838	4 354	823	152	40.6	2.4
5411101	Offices of lawyers (except legal aid societies)	39	12 838	4 354	823	152	40.6	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	6 024	2 794	657	153	46.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	6 024	2 794	657	153	46.5	–
541211	Offices of certified public accountants	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	D	D	D	c	D	D
54133	Engineering services	5	D	D	D	b	D	D
541330	Engineering services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	GRAHAM, NC							
54	**Professional, scientific, & technical services**	**39**	**8 050**	**3 391**	**830**	**136**	**46.5**	**7.0**
541	Professional, scientific, & technical services	39	8 050	3 391	830	136	46.5	7.0
5411	Legal services	23	3 672	889	189	43	45.6	5.3
54111	Offices of lawyers	23	3 672	889	189	43	45.6	5.3
541110	Offices of lawyers	23	3 672	889	189	43	45.6	5.3
5411101	Offices of lawyers (except legal aid societies)	23	3 672	889	189	43	45.6	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 870	1 754	487	66	41.6	13.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 870	1 754	487	66	41.6	13.0
	GRANITE FALLS, NC							
54	**Professional, scientific, & technical services**	**7**	**2 086**	**654**	**134**	**28**	**100.0**	**–**
541	Professional, scientific, & technical services	7	2 086	654	134	28	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREENSBORO, NC							
54	**Professional, scientific, & technical services**	**763**	**541 965**	**192 722**	**42 360**	**5 741**	**25.9**	**5.5**
541	Professional, scientific, & technical services	763	541 965	192 722	42 360	5 741	25.9	5.5
5411	Legal services	192	140 955	47 056	9 367	1 263	30.7	2.5
54111	Offices of lawyers	185	139 677	46 465	9 244	1 240	30.6	2.5
541110	Offices of lawyers	185	139 677	46 465	9 244	1 240	30.6	2.5
5411101	Offices of lawyers (except legal aid societies)	185	139 677	46 465	9 244	1 240	30.6	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	124	82 087	27 044	6 618	957	13.1	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	124	82 087	27 044	6 618	957	13.1	6.4
541211	Offices of certified public accountants	78	62 695	16 934	4 234	508	14.1	2.2
541213	Tax return preparation services	15	6 388	1 965	608	236	3.5	–
541219	Other accounting services	27	D	D	D	c	D	D
5413	Architectural, engineering, & related services	105	70 778	30 590	6 787	784	40.3	7.0
54131	Architectural services	25	13 062	5 298	1 236	127	20.6	3.7
541310	Architectural services	25	13 062	5 298	1 236	127	20.6	3.7
54133	Engineering services	60	50 323	21 753	4 785	531	45.8	8.4
541330	Engineering services	60	50 323	21 753	4 785	531	45.8	8.4
54137	Surveying & mapping (except geophysical) services	10	4 243	2 026	451	78	51.3	–
541370	Surveying & mapping (except geophysical) services	10	4 243	2 026	451	78	51.3	–
5414	Specialized design services	65	28 543	6 278	1 291	210	38.7	2.0
54141	Interior design services	26	12 827	2 086	401	86	59.6	.2
541410	Interior design services	26	12 827	2 086	401	86	59.6	.2
54143	Graphic design services	33	13 824	3 376	720	106	23.6	3.9
541430	Graphic design services	33	13 824	3 376	720	106	23.6	3.9
5414301	Graphic design services (except commercial art & medical artists)	32	D	D	D	c	D	D
5415	Computer systems design & related services	75	83 885	36 780	7 755	743	16.2	7.2
54151	Computer systems design & related services	75	83 885	36 780	7 755	743	16.2	7.2
541511	Custom computer programming services	33	D	D	D	e	D	D
541512	Computer systems design services	38	48 442	18 844	3 908	408	17.0	3.0
5415121	Computer systems integrators	21	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	17	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	110	49 644	22 271	4 916	585	33.8	8.9
54161	Management consulting services	98	43 776	20 435	4 581	537	27.7	10.0
541611	Administrative management & general management consulting service	40	15 390	7 056	1 509	146	39.1	12.1
541612	Human resources & executive search consulting services	36	20 051	11 233	2 560	304	23.3	2.2
5416122	Executive placement services	18	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	17	7 569	3 911	836	112	25.0	5.8
541613	Marketing consulting services	16	D	D	D	b	D	D
54162	Environmental consulting services	6	5 028	1 340	284	37	86.2	–
541620	Environmental consulting services	6	5 028	1 340	284	37	86.2	–
5418	Advertising & related services	47	43 892	10 812	2 589	709	28.1	2.3
54181	Advertising agencies	20	D	D	D	b	D	D
541810	Advertising agencies	20	D	D	D	b	D	D
54185	Display advertising	4	21 885	5 200	1 209	533	15.6	–
541850	Display advertising	4	21 885	5 200	1 209	533	15.6	–
5418502	Outdoor advertising services	2	D	D	D	b	D	D
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	8	D	D	D	b	D	D
5418903	Sign painting & lettering shop	6	1 800	476	94	24	49.7	–
5419	Other professional, scientific, & technical services	40	D	D	D	e	D	D
54191	Marketing research & public opinion polling	6	D	D	D	c	D	D
541910	Marketing research & public opinion polling	6	D	D	D	c	D	D
54192	Photographic services	32	D	D	D	c	D	D
541921	Photographic studios, portrait	19	D	D	D	b	D	D
541922	Commercial photography	13	D	D	D	c	D	D
	GREENVILLE, NC							
54	**Professional, scientific, & technical services**	**177**	**75 554**	**30 883**	**6 593**	**1 131**	**35.8**	**11.6**
541	Professional, scientific, & technical services	177	75 554	30 883	6 593	1 131	35.8	11.6
5411	Legal services	62	26 796	11 399	2 382	334	29.5	7.7
54111	Offices of lawyers	61	D	D	D	e	D	D
541110	Offices of lawyers	61	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	61	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	10 333	4 205	991	276	42.2	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	10 333	4 205	991	276	42.2	1.5
541211	Offices of certified public accountants	24	7 134	3 326	691	104	43.5	1.8
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	31	D	D	D	c	D	D
54138	Testing laboratories	5	6 051	2 314	513	64	45.7	5.1
541380	Testing laboratories	5	6 051	2 314	513	64	45.7	5.1
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	10	5 977	2 235	492	104	16.2	13.2
54151	Computer systems design & related services	10	5 977	2 235	492	104	16.2	13.2
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	12	4 551	1 403	276	55	75.1	–
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HAMLET, NC							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	HAVELOCK, NC							
54	**Professional, scientific, & technical services**	**23**	**14 672**	**6 693**	**1 517**	**333**	**16.1**	**7.0**
541	Professional, scientific, & technical services	23	14 672	6 693	1 517	333	16.1	7.0
5413	Architectural, engineering, & related services	8	8 741	3 964	1 108	202	7.6	3.7
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
	HENDERSON, NC							
54	**Professional, scientific, & technical services**	**31**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	31	D	D	D	c	D	D
5411	Legal services	16	3 483	755	185	42	56.2	–
54111	Offices of lawyers	16	3 483	755	185	42	56.2	–
541110	Offices of lawyers	16	3 483	755	185	42	56.2	–
5411101	Offices of lawyers (except legal aid societies)	16	3 483	755	185	42	56.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	3 815	2 456	583	118	–	20.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	3 815	2 456	583	118	–	20.1
	HENDERSONVILLE, NC							
54	**Professional, scientific, & technical services**	**72**	**19 697**	**8 722**	**1 928**	**313**	**47.5**	**1.8**
541	Professional, scientific, & technical services	72	19 697	8 722	1 928	313	47.5	1.8
5411	Legal services	31	D	D	D	c	D	D
54111	Offices of lawyers	31	D	D	D	c	D	D
541110	Offices of lawyers	31	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	5 934	3 480	750	100	22.0	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	5 934	3 480	750	100	22.0	2.0
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	3 168	1 506	377	55	54.5	–
	HICKORY, NC *							
54	**Professional, scientific, & technical services**	**172**	**73 591**	**26 607**	**6 106**	**939**	**35.4**	**6.0**
541	Professional, scientific, & technical services	172	73 591	26 607	6 106	939	35.4	6.0
5411	Legal services	47	17 039	4 760	1 050	165	29.1	15.3
54111	Offices of lawyers	47	17 039	4 760	1 050	165	29.1	15.3
541110	Offices of lawyers	47	17 039	4 760	1 050	165	29.1	15.3
5411101	Offices of lawyers (except legal aid societies)	47	17 039	4 760	1 050	165	29.1	15.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	14 092	5 034	1 286	224	40.7	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	14 092	5 034	1 286	224	40.7	3.6
541211	Offices of certified public accountants	23	11 730	4 275	1 074	153	40.2	–
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	14 892	5 847	1 291	185	36.6	3.3
54133	Engineering services	16	10 774	4 186	911	119	38.4	4.5
541330	Engineering services	16	10 774	4 186	911	119	38.4	4.5
5414	Specialized design services	11	8 092	2 739	507	77	2.3	–
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	6 454	3 506	845	76	40.7	–
54161	Management consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	17	7 384	2 415	586	97	56.4	1.7
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418903	Sign painting & lettering shop	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HICKORY, NC (CATAWBA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**172**	**73 591**	**26 607**	**6 106**	**939**	**35.4**	**6.0**
541	Professional, scientific, & technical services	172	73 591	26 607	6 106	939	35.4	6.0
5411	Legal services	47	17 039	4 760	1 050	165	29.1	15.3
54111	Offices of lawyers	47	17 039	4 760	1 050	165	29.1	15.3
541110	Offices of lawyers	47	17 039	4 760	1 050	165	29.1	15.3
5411101	Offices of lawyers (except legal aid societies)	47	17 039	4 760	1 050	165	29.1	15.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	14 092	5 034	1 286	224	40.7	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	14 092	5 034	1 286	224	40.7	3.6
541211	Offices of certified public accountants	23	11 730	4 275	1 074	153	40.2	–
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	14 892	5 847	1 291	185	36.6	3.3
54133	Engineering services	16	10 774	4 186	911	119	38.4	4.5
541330	Engineering services	16	10 774	4 186	911	119	38.4	4.5
5414	Specialized design services	11	8 092	2 739	507	77	2.3	–
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	6 454	3 506	845	76	40.7	–
54161	Management consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	17	7 384	2 415	586	97	56.4	1.7
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418903	Sign painting & lettering shop	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
	HIGH POINT, NC *							
54	**Professional, scientific, & technical services**	**206**	**127 644**	**51 473**	**11 864**	**1 579**	**21.8**	**12.7**
541	Professional, scientific, & technical services	206	127 644	51 473	11 864	1 579	21.8	12.7
5411	Legal services	43	15 596	4 385	984	158	38.6	1.2
54111	Offices of lawyers	43	15 596	4 385	984	158	38.6	1.2
541110	Offices of lawyers	43	15 596	4 385	984	158	38.6	1.2
5411101	Offices of lawyers (except legal aid societies)	43	15 596	4 385	984	158	38.6	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	19 899	8 798	2 196	317	18.1	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	19 899	8 798	2 196	317	18.1	3.2
541211	Offices of certified public accountants	18	17 152	7 573	1 790	188	15.5	1.0
541219	Other accounting services	14	1 957	914	207	39	42.7	23.0
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5414	Specialized design services	28	12 765	4 133	935	86	24.4	5.2
54141	Interior design services	14	4 636	972	210	31	54.0	–
541410	Interior design services	14	4 636	972	210	31	54.0	–
54149	Other specialized design services	6	D	D	D	b	D	D
541490	Other specialized design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	12	10 440	4 587	1 124	140	12.8	.7
54151	Computer systems design & related services	12	10 440	4 587	1 124	140	12.8	.7
541512	Computer systems design services	6	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	30	9 256	3 578	571	66	49.2	4.4
54161	Management consulting services	21	6 472	2 821	411	43	32.5	1.1
5418	Advertising & related services	24	24 458	11 449	2 509	245	10.9	21.4
54181	Advertising agencies	13	13 489	8 356	1 799	156	3.2	–
541810	Advertising agencies	13	13 489	8 356	1 799	156	3.2	–
54184	Media representatives	2	D	D	D	b	D	D
541840	Media representatives	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	21	D	D	D	e	D	D
54192	Photographic services	19	29 374	11 537	2 934	458	17.0	30.9
541922	Commercial photography	14	28 576	11 309	2 848	438	16.7	31.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HIGH POINT, NC (GUILFORD COUNTY PART) *							
54	**Professional, scientific, & technical services**	**204**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	204	D	D	D	g	D	D
5411	Legal services	43	15 596	4 385	984	158	38.6	1.2
54111	Offices of lawyers	43	15 596	4 385	984	158	38.6	1.2
541110	Offices of lawyers	43	15 596	4 385	984	158	38.6	1.2
5411101	Offices of lawyers (except legal aid societies)	43	15 596	4 385	984	158	38.6	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	19 899	8 798	2 196	317	18.1	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	19 899	8 798	2 196	317	18.1	3.2
541211	Offices of certified public accountants	18	17 152	7 573	1 790	188	15.5	1.0
541219	Other accounting services	14	1 957	914	207	39	42.7	23.0
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5414	Specialized design services	28	12 765	4 133	935	86	24.4	5.2
54141	Interior design services	14	4 636	972	210	31	54.0	–
541410	Interior design services	14	4 636	972	210	31	54.0	–
54149	Other specialized design services	6	D	D	D	b	D	D
541490	Other specialized design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	12	10 440	4 587	1 124	140	12.8	.7
54151	Computer systems design & related services	12	10 440	4 587	1 124	140	12.8	.7
541512	Computer systems design services	6	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	29	D	D	D	b	D	D
54161	Management consulting services	21	6 472	2 821	411	43	32.5	1.1
5418	Advertising & related services	24	24 458	11 449	2 509	245	10.9	21.4
54181	Advertising agencies	13	13 489	8 356	1 799	156	3.2	–
541810	Advertising agencies	13	13 489	8 356	1 799	156	3.2	–
54184	Media representatives	2	D	D	D	b	D	D
541840	Media representatives	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	21	D	D	D	e	D	D
54192	Photographic services	19	29 374	11 537	2 934	458	17.0	30.9
541922	Commercial photography	14	28 576	11 309	2 848	438	16.7	31.8
	HIGH POINT, NC (RANDOLPH COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	HILLSBOROUGH, NC							
54	**Professional, scientific, & technical services**	**37**	**7 642**	**3 325**	**741**	**123**	**55.1**	**6.2**
541	Professional, scientific, & technical services	37	7 642	3 325	741	123	55.1	6.2
5411	Legal services	16	2 837	1 325	303	43	58.5	1.4
54111	Offices of lawyers	16	2 837	1 325	303	43	58.5	1.4
541110	Offices of lawyers	16	2 837	1 325	303	43	58.5	1.4
5411101	Offices of lawyers (except legal aid societies)	16	2 837	1 325	303	43	58.5	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	892	253	53	22	58.4	21.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	892	253	53	22	58.4	21.7
5413	Architectural, engineering, & related services	7	1 787	831	193	35	35.1	–
	HOLLY SPRINGS, NC							
54	**Professional, scientific, & technical services**	**13**	**1 993**	**870**	**115**	**17**	**67.4**	**2.1**
541	Professional, scientific, & technical services	13	1 993	870	115	17	67.4	2.1
	HOPE MILLS, NC							
54	**Professional, scientific, & technical services**	**7**	**1 043**	**308**	**78**	**17**	**46.0**	**–**
541	Professional, scientific, & technical services	7	1 043	308	78	17	46.0	–
	HUDSON, NC							
54	**Professional, scientific, & technical services**	**3**	**546**	**174**	**52**	**10**	**100.0**	**–**
	HUNTERSVILLE, NC							
54	**Professional, scientific, & technical services**	**37**	**20 423**	**7 769**	**1 559**	**178**	**41.2**	**1.6**
541	Professional, scientific, & technical services	37	20 423	7 769	1 559	178	41.2	1.6
5413	Architectural, engineering, & related services	9	6 515	2 783	653	72	45.8	–
5415	Computer systems design & related services	13	7 024	3 130	624	45	20.5	2.9
54151	Computer systems design & related services	13	7 024	3 130	624	45	20.5	2.9
5418	Advertising & related services	4	3 646	629	152	21	43.8	–
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JACKSONVILLE, NC							
54	**Professional, scientific, & technical services**	**92**	**26 644**	**9 108**	**2 053**	**590**	**49.1**	**6.8**
541	Professional, scientific, & technical services	92	26 644	9 108	2 053	590	49.1	6.8
5411	Legal services	44	14 774	4 565	951	199	50.3	10.8
54111	Offices of lawyers	44	14 774	4 565	951	199	50.3	10.8
541110	Offices of lawyers	44	14 774	4 565	951	199	50.3	10.8
5411101	Offices of lawyers (except legal aid societies)	44	14 774	4 565	951	199	50.3	10.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	5 217	2 029	553	252	35.7	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	5 217	2 029	553	252	35.7	2.7
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	3 874	1 694	377	81	54.9	.8
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
	JAMESTOWN, NC							
54	**Professional, scientific, & technical services**	**25**	**5 575**	**2 846**	**584**	**67**	**39.4**	**.2**
541	Professional, scientific, & technical services	25	5 575	2 846	584	67	39.4	.2
	KANNAPOLIS, NC *							
54	**Professional, scientific, & technical services**	**46**	**12 310**	**5 560**	**1 217**	**229**	**43.0**	**2.5**
541	Professional, scientific, & technical services	46	12 310	5 560	1 217	229	43.0	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 325	1 182	404	87	46.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 325	1 182	404	87	46.1	–
541213	Tax return preparation services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	1 849	992	177	32	13.8	10.5
5416	Management, scientific, & technical consulting services	6	4 042	2 133	342	49	30.9	–
54161	Management consulting services	4	D	D	D	b	D	D
	KANNAPOLIS, NC (CABARRUS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**38**	**9 650**	**4 506**	**978**	**190**	**30.3**	**3.2**
541	Professional, scientific, & technical services	38	9 650	4 506	978	190	30.3	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
	KANNAPOLIS, NC (ROWAN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**2 660**	**1 054**	**239**	**39**	**89.3**	**–**
541	Professional, scientific, & technical services	8	2 660	1 054	239	39	89.3	–
	KERNERSVILLE, NC *							
54	**Professional, scientific, & technical services**	**67**	**24 454**	**9 260**	**2 002**	**348**	**43.9**	**5.0**
541	Professional, scientific, & technical services	67	24 454	9 260	2 002	348	43.9	5.0
5411	Legal services	13	4 848	1 445	298	50	34.2	.2
54111	Offices of lawyers	13	4 848	1 445	298	50	34.2	.2
541110	Offices of lawyers	13	4 848	1 445	298	50	34.2	.2
5411101	Offices of lawyers (except legal aid societies)	13	4 848	1 445	298	50	34.2	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 504	444	142	41	61.4	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 504	444	142	41	61.4	.3
5413	Architectural, engineering, & related services	13	6 880	2 855	631	108	41.3	–
5416	Management, scientific, & technical consulting services	8	4 103	2 121	436	66	67.5	.9
54161	Management consulting services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KERNERSVILLE, NC (FORSYTH COUNTY PART) *							
54	**Professional, scientific, & technical services**	**67**	**24 454**	**9 260**	**2 002**	**348**	**43.9**	**5.0**
541	Professional, scientific, & technical services	67	24 454	9 260	2 002	348	43.9	5.0
5411	Legal services	13	4 848	1 445	298	50	34.2	.2
54111	Offices of lawyers	13	4 848	1 445	298	50	34.2	.2
5411110	Offices of lawyers	13	4 848	1 445	298	50	34.2	.2
5411101	Offices of lawyers (except legal aid societies)	13	4 848	1 445	298	50	34.2	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 504	444	142	41	61.4	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 504	444	142	41	61.4	.3
5413	Architectural, engineering, & related services	13	6 880	2 855	631	108	41.3	–
5416	Management, scientific, & technical consulting services	8	4 103	2 121	436	66	67.5	.9
54161	Management consulting services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D
	KILL DEVIL HILLS, NC							
54	**Professional, scientific, & technical services**	**14**	**3 070**	**1 377**	**292**	**61**	**68.9**	**–**
541	Professional, scientific, & technical services	14	3 070	1 377	292	61	68.9	–
	KING, NC *							
54	**Professional, scientific, & technical services**	**16**	**2 462**	**883**	**215**	**47**	**81.8**	**2.2**
541	Professional, scientific, & technical services	16	2 462	883	215	47	81.8	2.2
	KING, NC (STOKES COUNTY PART) *							
54	**Professional, scientific, & technical services**	**16**	**2 462**	**883**	**215**	**47**	**81.8**	**2.2**
541	Professional, scientific, & technical services	16	2 462	883	215	47	81.8	2.2
	KINGS MOUNTAIN, NC *							
54	**Professional, scientific, & technical services**	**19**	**4 766**	**1 578**	**559**	**243**	**52.7**	**–**
541	Professional, scientific, & technical services	19	4 766	1 578	559	243	52.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 427	960	415	210	28.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 427	960	415	210	28.2	–
541213	Tax return preparation services	3	D	D	D	c	D	D
	KINGS MOUNTAIN, NC (CLEVELAND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
	KINGS MOUNTAIN, NC (GASTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
	KINSTON, NC							
54	**Professional, scientific, & technical services**	**50**	**23 135**	**12 049**	**2 529**	**351**	**16.9**	**2.9**
541	Professional, scientific, & technical services	50	23 135	12 049	2 529	351	16.9	2.9
5411	Legal services	19	D	D	D	b	D	D
54111	Offices of lawyers	19	D	D	D	b	D	D
5411110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	8 109	4 514	876	108	8.3	3.1
5416	Management, scientific, & technical consulting services	8	D	D	D	b	D	D
54161	Management consulting services	7	D	D	D	b	D	D
	KNIGHTDALE, NC							
54	**Professional, scientific, & technical services**	**12**	**5 133**	**1 315**	**251**	**41**	**47.4**	**42.1**
541	Professional, scientific, & technical services	12	5 133	1 315	251	41	47.4	42.1
	LA GRANGE, NC							
54	**Professional, scientific, & technical services**	**4**	**857**	**423**	**87**	**15**	**20.5**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAURINBURG, NC							
54	**Professional, scientific, & technical services**	**24**	**6 537**	**2 873**	**507**	**83**	**38.8**	**1.8**
541	Professional, scientific, & technical services	24	6 537	2 873	507	83	38.8	1.8
5411	Legal services	9	3 845	1 794	279	37	33.7	–
54111	Offices of lawyers	9	3 845	1 794	279	37	33.7	–
541110	Offices of lawyers	9	3 845	1 794	279	37	33.7	–
5411101	Offices of lawyers (except legal aid societies)	9	3 845	1 794	279	37	33.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 694	677	148	28	51.1	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 694	677	148	28	51.1	1.3
	LENOIR, NC							
54	**Professional, scientific, & technical services**	**36**	**14 100**	**6 103**	**1 433**	**204**	**45.2**	**3.4**
541	Professional, scientific, & technical services	36	14 100	6 103	1 433	204	45.2	3.4
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 926	1 082	248	46	67.3	16.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 926	1 082	248	46	67.3	16.3
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	LEWISVILLE, NC							
54	**Professional, scientific, & technical services**	**14**	**2 507**	**681**	**117**	**27**	**42.4**	**32.3**
541	Professional, scientific, & technical services	14	2 507	681	117	27	42.4	32.3
	LEXINGTON, NC							
54	**Professional, scientific, & technical services**	**63**	**17 008**	**5 540**	**1 264**	**222**	**39.6**	**1.0**
541	Professional, scientific, & technical services	63	17 008	5 540	1 264	222	39.6	1.0
5411	Legal services	26	7 426	2 089	457	79	25.2	–
54111	Offices of lawyers	26	7 426	2 089	457	79	25.2	–
541110	Offices of lawyers	26	7 426	2 089	457	79	25.2	–
5411101	Offices of lawyers (except legal aid societies)	26	7 426	2 089	457	79	25.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	5 119	1 894	501	100	35.9	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	5 119	1 894	501	100	35.9	2.5
541211	Offices of certified public accountants	10	D	D	D	b	D	D
	LINCOLNTON, NC							
54	**Professional, scientific, & technical services**	**34**	**6 131**	**2 375**	**486**	**112**	**45.6**	**3.8**
541	Professional, scientific, & technical services	34	6 131	2 375	486	112	45.6	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 743	659	189	41	61.1	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 743	659	189	41	61.1	9.1
	LONG BEACH, NC							
54	**Professional, scientific, & technical services**	**4**	**694**	**322**	**76**	**17**	**24.1**	**7.5**
	LOUISBURG, NC							
54	**Professional, scientific, & technical services**	**18**	**3 966**	**1 113**	**257**	**63**	**43.2**	**8.1**
541	Professional, scientific, & technical services	18	3 966	1 113	257	63	43.2	8.1
	LUMBERTON, NC							
54	**Professional, scientific, & technical services**	**63**	**22 344**	**6 237**	**1 532**	**441**	**56.8**	**6.8**
541	Professional, scientific, & technical services	63	22 344	6 237	1 532	441	56.8	6.8
5411	Legal services	23	12 115	2 469	511	110	70.1	.5
54111	Offices of lawyers	23	12 115	2 469	511	110	70.1	.5
541110	Offices of lawyers	23	12 115	2 469	511	110	70.1	.5
5411101	Offices of lawyers (except legal aid societies)	23	12 115	2 469	511	110	70.1	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 469	1 718	514	234	31.5	13.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 469	1 718	514	234	31.5	13.2
541213	Tax return preparation services	7	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARION, NC							
54	**Professional, scientific, & technical services**	**25**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	25	D	D	D	c	D	D
5411	Legal services	11	3 441	1 390	295	50	26.0	–
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	MATTHEWS, NC							
54	**Professional, scientific, & technical services**	**70**	**29 001**	**13 238**	**2 979**	**483**	**32.2**	**4.6**
541	Professional, scientific, & technical services	70	29 001	13 238	2 979	483	32.2	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 465	903	210	64	37.0	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 465	903	210	64	37.0	.3
5413	Architectural, engineering, & related services	22	17 499	9 274	2 193	337	18.4	3.0
54133	Engineering services	11	D	D	D	e	D	D
541330	Engineering services	11	D	D	D	e	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
	MAXTON, NC *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MAXTON, NC (ROBESON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MEBANE, NC *							
54	**Professional, scientific, & technical services**	**10**	**1 827**	**906**	**217**	**39**	**36.6**	**–**
541	Professional, scientific, & technical services	10	1 827	906	217	39	36.6	–
	MEBANE, NC (ALAMANCE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	MEBANE, NC (ORANGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MINT HILL, NC							
54	**Professional, scientific, & technical services**	**40**	**9 334**	**4 180**	**991**	**122**	**61.9**	**14.2**
541	Professional, scientific, & technical services	40	9 334	4 180	991	122	61.9	14.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 193	1 284	467	45	51.3	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 193	1 284	467	45	51.3	2.4
5413	Architectural, engineering, & related services	13	2 806	1 388	275	38	65.0	–
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	MOCKSVILLE, NC							
54	**Professional, scientific, & technical services**	**17**	**3 124**	**1 043**	**250**	**69**	**77.3**	**11.8**
541	Professional, scientific, & technical services	17	3 124	1 043	250	69	77.3	11.8
	MONROE, NC							
54	**Professional, scientific, & technical services**	**80**	**51 099**	**16 065**	**3 915**	**587**	**22.0**	**1.4**
541	Professional, scientific, & technical services	80	51 099	16 065	3 915	587	22.0	1.4
5411	Legal services	28	7 175	2 961	691	87	57.4	1.0
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	5 308	2 106	593	125	30.1	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	5 308	2 106	593	125	30.1	2.7
5413	Architectural, engineering, & related services	15	29 752	8 759	2 139	289	9.2	.8
54133	Engineering services	7	D	D	D	e	D	D
541330	Engineering services	7	D	D	D	e	D	D
5418	Advertising & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOORESVILLE, NC							
54	**Professional, scientific, & technical services**	**51**	**26 228**	**8 701**	**1 814**	**268**	**43.5**	**2.1**
541	Professional, scientific, & technical services	51	26 228	8 701	1 814	268	43.5	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 399	906	171	62	45.3	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 399	906	171	62	45.3	.3
5413	Architectural, engineering, & related services	11	12 931	3 466	757	94	19.8	3.3
5416	Management, scientific, & technical consulting services	7	2 910	1 348	267	24	37.7	1.5
5418	Advertising & related services	4	D	D	D	a	D	D
	MOREHEAD CITY, NC							
54	**Professional, scientific, & technical services**	**43**	**16 732**	**4 088**	**924**	**173**	**23.8**	**50.7**
541	Professional, scientific, & technical services	43	16 732	4 088	924	173	23.8	50.7
5411	Legal services	14	2 813	1 303	289	50	41.2	–
54111	Offices of lawyers	14	2 813	1 303	289	50	41.2	–
541110	Offices of lawyers	14	2 813	1 303	289	50	41.2	–
5411101	Offices of lawyers (except legal aid societies)	14	2 813	1 303	289	50	41.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 910	1 042	259	44	32.1	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 910	1 042	259	44	32.1	7.0
5418	Advertising & related services	7	9 037	1 195	248	47	12.7	80.6
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
	MORGANTON, NC							
54	**Professional, scientific, & technical services**	**69**	**21 454**	**8 694**	**1 918**	**363**	**37.5**	**4.9**
541	Professional, scientific, & technical services	69	21 454	8 694	1 918	363	37.5	4.9
5411	Legal services	24	8 406	3 098	607	101	40.1	7.8
54111	Offices of lawyers	24	8 406	3 098	607	101	40.1	7.8
541110	Offices of lawyers	24	8 406	3 098	607	101	40.1	7.8
5411101	Offices of lawyers (except legal aid societies)	24	8 406	3 098	607	101	40.1	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 416	1 799	451	112	42.2	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 416	1 799	451	112	42.2	.8
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	6 423	3 173	716	109	33.4	4.4
	MOUNT AIRY, NC							
54	**Professional, scientific, & technical services**	**46**	**10 598**	**3 087**	**754**	**182**	**56.1**	**4.7**
541	Professional, scientific, & technical services	46	10 598	3 087	754	182	56.1	4.7
5411	Legal services	16	4 141	1 018	210	51	60.7	–
54111	Offices of lawyers	16	4 141	1 018	210	51	60.7	–
541110	Offices of lawyers	16	4 141	1 018	210	51	60.7	–
5411101	Offices of lawyers (except legal aid societies)	16	4 141	1 018	210	51	60.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 292	1 266	367	93	33.8	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 292	1 266	367	93	33.8	8.4
5413	Architectural, engineering, & related services	7	1 510	569	138	26	58.8	–
	MOUNT HOLLY, NC							
54	**Professional, scientific, & technical services**	**10**	**2 760**	**780**	**206**	**31**	**28.9**	**–**
541	Professional, scientific, & technical services	10	2 760	780	206	31	28.9	–
	MOUNT OLIVE, NC *							
54	**Professional, scientific, & technical services**	**13**	**1 971**	**973**	**131**	**36**	**40.6**	**10.5**
541	Professional, scientific, & technical services	13	1 971	973	131	36	40.6	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	MOUNT OLIVE, NC (WAYNE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**13**	**1 971**	**973**	**131**	**36**	**40.6**	**10.5**
541	Professional, scientific, & technical services	13	1 971	973	131	36	40.6	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	MURFREESBORO, NC							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NASHVILLE, NC							
54	**Professional, scientific, & technical services**	**13**	**3 777**	**1 108**	**250**	**50**	**60.5**	**1.5**
541	Professional, scientific, & technical services	13	3 777	1 108	250	50	60.5	1.5
	NEW BERN, NC							
54	**Professional, scientific, & technical services**	**96**	**48 807**	**22 601**	**4 689**	**596**	**26.2**	**1.7**
541	Professional, scientific, & technical services	96	48 807	22 601	4 689	596	26.2	1.7
5411	Legal services	44	27 269	15 308	2 898	331	14.1	2.8
54111	Offices of lawyers	43	D	D	D	e	D	D
541110	Offices of lawyers	43	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	c	D	D
541211	Offices of certified public accountants	11	D	D	D	c	D	D
5413	Architectural, engineering, & related services	16	6 593	2 113	437	64	49.3	1.5
5414	Specialized design services	3	D	D	D	a	D	D
	NEWPORT, NC							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	NEWTON, NC							
54	**Professional, scientific, & technical services**	**27**	**6 283**	**2 152**	**535**	**81**	**61.2**	**2.6**
541	Professional, scientific, & technical services	27	6 283	2 152	535	81	61.2	2.6
5411	Legal services	12	3 966	1 580	368	50	43.9	–
54111	Offices of lawyers	12	3 966	1 580	368	50	43.9	–
541110	Offices of lawyers	12	3 966	1 580	368	50	43.9	–
5411101	Offices of lawyers (except legal aid societies)	12	3 966	1 580	368	50	43.9	–
	NORTH WILKESBORO, NC							
54	**Professional, scientific, & technical services**	**26**	**10 900**	**3 439**	**743**	**132**	**51.6**	**8.3**
541	Professional, scientific, & technical services	26	10 900	3 439	743	132	51.6	8.3
5411	Legal services	6	3 897	1 068	225	47	46.9	–
54111	Offices of lawyers	6	3 897	1 068	225	47	46.9	–
541110	Offices of lawyers	6	3 897	1 068	225	47	46.9	–
5411101	Offices of lawyers (except legal aid societies)	6	3 897	1 068	225	47	46.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 304	943	224	44	43.1	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 304	943	224	44	43.1	7.5
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	OXFORD, NC							
54	**Professional, scientific, & technical services**	**28**	**6 208**	**2 034**	**448**	**89**	**56.4**	**16.9**
541	Professional, scientific, & technical services	28	6 208	2 034	448	89	56.4	16.9
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 041	429	101	23	54.7	20.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 041	429	101	23	54.7	20.7
	PINEHURST, NC							
54	**Professional, scientific, & technical services**	**36**	**12 179**	**3 880**	**954**	**114**	**48.6**	**11.1**
541	Professional, scientific, & technical services	36	12 179	3 880	954	114	48.6	11.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	3 811	1 484	314	41	92.4	–
5414	Specialized design services	3	D	D	D	a	D	D
	PINEVILLE, NC							
54	**Professional, scientific, & technical services**	**17**	**3 679**	**1 338**	**339**	**74**	**48.7**	**4.8**
541	Professional, scientific, & technical services	17	3 679	1 338	339	74	48.7	4.8
	PLYMOUTH, NC							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RAEFORD, NC							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	RALEIGH, NC							
54	**Professional, scientific, & technical services**	**1 465**	**1 424 068**	**566 782**	**127 067**	**12 856**	**20.1**	**10.1**
541	Professional, scientific, & technical services	1 465	1 424 068	566 782	127 067	12 856	20.1	10.1
5411	Legal services	306	303 681	105 357	22 483	2 439	20.5	2.8
54111	Offices of lawyers	299	301 079	104 485	22 276	2 415	20.6	2.8
541110	Offices of lawyers	299	301 079	104 485	22 276	2 415	20.6	2.8
5411101	Offices of lawyers (except legal aid societies)	299	301 079	104 485	22 276	2 415	20.6	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	148	103 297	37 116	8 834	1 326	19.5	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	148	103 297	37 116	8 834	1 326	19.5	1.4
541211	Offices of certified public accountants	98	88 217	30 718	7 401	839	18.5	.7
541213	Tax return preparation services	10	D	D	D	e	D	D
541219	Other accounting services	37	D	D	D	c	D	D
5413	Architectural, engineering, & related services	275	295 820	138 235	31 289	3 217	24.4	10.1
54131	Architectural services	72	47 724	18 961	4 027	442	26.4	8.8
541310	Architectural services	72	47 724	18 961	4 027	442	26.4	8.8
54133	Engineering services	170	239 226	115 002	26 291	2 622	23.7	10.4
541330	Engineering services	170	239 226	115 002	26 291	2 622	23.7	10.4
54137	Surveying & mapping (except geophysical) services	16	4 854	2 398	529	90	47.0	7.2
541370	Surveying & mapping (except geophysical) services	16	4 854	2 398	529	90	47.0	7.2
5414	Specialized design services	74	36 506	8 028	1 882	272	56.1	1.2
54141	Interior design services	27	D	D	D	b	D	D
541410	Interior design services	27	D	D	D	b	D	D
54143	Graphic design services	42	20 856	6 028	1 464	203	47.0	2.0
541430	Graphic design services	42	20 856	6 028	1 464	203	47.0	2.0
5414301	Graphic design services (except commercial art & medical artists)	39	D	D	D	c	D	D
5415	Computer systems design & related services	248	350 405	159 609	35 904	3 059	7.1	21.1
54151	Computer systems design & related services	248	350 405	159 609	35 904	3 059	7.1	21.1
541511	Custom computer programming services	98	206 599	99 449	21 984	1 745	3.9	22.5
541512	Computer systems design services	120	129 122	52 252	12 141	1 094	10.8	19.5
5415121	Computer systems integrators	43	72 125	21 474	4 911	448	6.4	5.2
5415122	Computer systems consultants (except systems integrators)	77	56 997	30 778	7 230	646	16.5	37.7
541519	Other computer related services	28	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	214	137 332	51 500	11 220	1 055	26.7	9.8
54161	Management consulting services	159	111 082	40 987	8 852	804	24.2	7.2
541611	Administrative management & general management consulting service	71	70 482	24 914	5 130	433	13.6	4.0
541612	Human resources & executive search consulting services	51	25 944	10 616	2 273	262	38.2	7.1
5416122	Executive placement services	22	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	27	D	D	D	b	D	D
541613	Marketing consulting services	25	D	D	D	b	D	D
54162	Environmental consulting services	29	16 906	6 421	1 577	176	41.8	23.9
541620	Environmental consulting services	29	16 906	6 421	1 577	176	41.8	23.9
54169	Other scientific & technical consulting services	26	9 344	4 092	791	75	30.2	14.8
541690	Other scientific & technical consulting services	26	9 344	4 092	791	75	30.2	14.8
5417	Scientific research & development services	31	48 717	17 509	4 214	298	10.7	13.3
54171	R&D in the physical, engineering, & life sciences	28	48 389	17 363	4 196	285	10.6	12.9
541710	R&D in the physical, engineering, & life sciences	28	48 389	17 363	4 196	285	10.6	12.9
5417101	R&D in the physical & engineering sciences	14	D	D	D	c	D	D
5418	Advertising & related services	122	133 511	44 516	10 138	915	26.6	6.2
54181	Advertising agencies	37	69 557	29 986	7 000	520	27.1	7.0
541810	Advertising agencies	37	69 557	29 986	7 000	520	27.1	7.0
54182	Public relations agencies	32	18 332	6 411	1 236	126	36.4	7.3
541820	Public relations agencies	32	18 332	6 411	1 236	126	36.4	7.3
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	5	D	D	D	b	D	D
54189	Other services related to advertising	27	D	D	D	b	D	D
541890	Other services related to advertising	27	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	18	22 215	2 629	620	71	19.7	1.5
5418903	Sign painting & lettering shop	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	47	14 799	4 912	1 103	275	60.2	5.7
54192	Photographic services	34	8 392	2 900	655	170	40.1	9.8
541921	Photographic studios, portrait	20	D	D	D	c	D	D
541922	Commercial photography	14	D	D	D	b	D	D
	RANDLEMAN, NC							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	RED SPRINGS, NC							
54	**Professional, scientific, & technical services**	**8**	**2 422**	**612**	**168**	**24**	**92.1**	**–**
541	Professional, scientific, & technical services	8	2 422	612	168	24	92.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	REIDSVILLE, NC							
54	**Professional, scientific, & technical services**	**26**	**4 775**	**1 693**	**435**	**129**	**39.1**	**8.2**
541	Professional, scientific, & technical services	26	4 775	1 693	435	129	39.1	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	ROANOKE RAPIDS, NC							
54	**Professional, scientific, & technical services**	**29**	**5 236**	**1 891**	**408**	**147**	**36.6**	**23.6**
541	Professional, scientific, & technical services	29	5 236	1 891	408	147	36.6	23.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	c	D	D
	ROCKINGHAM, NC							
54	**Professional, scientific, & technical services**	**42**	**10 848**	**3 684**	**870**	**174**	**61.1**	**1.3**
541	Professional, scientific, & technical services	42	10 848	3 684	870	174	61.1	1.3
5411	Legal services	19	5 090	1 394	380	57	73.4	–
54111	Offices of lawyers	19	5 090	1 394	380	57	73.4	–
541110	Offices of lawyers	19	5 090	1 394	380	57	73.4	–
5411101	Offices of lawyers (except legal aid societies)	19	5 090	1 394	380	57	73.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
	ROCKY MOUNT, NC *							
54	**Professional, scientific, & technical services**	**89**	**52 636**	**19 129**	**4 138**	**610**	**24.3**	**6.5**
541	Professional, scientific, & technical services	89	52 636	19 129	4 138	610	24.3	6.5
5411	Legal services	30	22 313	7 327	1 603	208	28.7	–
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	8 654	2 425	605	142	27.4	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	8 654	2 425	605	142	27.4	10.2
541211	Offices of certified public accountants	9	6 171	1 488	292	60	23.9	1.4
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	7 247	3 279	487	65	37.2	2.3
5416	Management, scientific, & technical consulting services	5	4 941	1 953	469	67	8.8	38.4
54161	Management consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	7	6 669	3 367	801	88	.6	6.3
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
	ROCKY MOUNT, NC (EDGECOMBE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**10**	**4 848**	**2 296**	**582**	**115**	**33.4**	**11.8**
541	Professional, scientific, & technical services	10	4 848	2 296	582	115	33.4	11.8
	ROCKY MOUNT, NC (NASH COUNTY PART) *							
54	**Professional, scientific, & technical services**	**79**	**47 788**	**16 833**	**3 556**	**495**	**23.4**	**6.0**
541	Professional, scientific, & technical services	79	47 788	16 833	3 556	495	23.4	6.0
5411	Legal services	26	D	D	D	c	D	D
54111	Offices of lawyers	25	D	D	D	c	D	D
541110	Offices of lawyers	25	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	c	D	D
541211	Offices of certified public accountants	9	6 171	1 488	292	60	23.9	1.4
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5418	Advertising & related services	7	6 669	3 367	801	88	.6	6.3
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
	ROXBORO, NC							
54	**Professional, scientific, & technical services**	**24**	**6 764**	**2 221**	**490**	**100**	**40.3**	**.4**
541	Professional, scientific, & technical services	24	6 764	2 221	490	100	40.3	.4
5411	Legal services	9	4 195	949	222	37	23.8	–
54111	Offices of lawyers	9	4 195	949	222	37	23.8	–
541110	Offices of lawyers	9	4 195	949	222	37	23.8	–
5411101	Offices of lawyers (except legal aid societies)	9	4 195	949	222	37	23.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RUTHERFORDTON, NC							
54	**Professional, scientific, & technical services**	**16**	**3 384**	**949**	**260**	**56**	**45.9**	**–**
541	Professional, scientific, & technical services	16	3 384	949	260	56	45.9	–
	SALISBURY, NC							
54	**Professional, scientific, & technical services**	**81**	**35 846**	**11 477**	**2 014**	**340**	**39.4**	**6.2**
541	Professional, scientific, & technical services	81	35 846	11 477	2 014	340	39.4	6.2
5411	Legal services	32	D	D	D	c	D	D
54111	Offices of lawyers	31	D	D	D	c	D	D
541110	Offices of lawyers	31	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	6 251	2 472	597	112	57.7	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	6 251	2 472	597	112	57.7	10.0
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	5 600	2 139	473	65	65.1	6.9
	SANFORD, NC							
54	**Professional, scientific, & technical services**	**57**	**16 018**	**6 102**	**1 403**	**255**	**39.3**	**.4**
541	Professional, scientific, & technical services	57	16 018	6 102	1 403	255	39.3	.4
5411	Legal services	14	4 491	2 240	515	72	23.1	–
54111	Offices of lawyers	14	4 491	2 240	515	72	23.1	–
541110	Offices of lawyers	14	4 491	2 240	515	72	23.1	–
5411101	Offices of lawyers (except legal aid societies)	14	4 491	2 240	515	72	23.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	3 921	1 449	375	75	45.6	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	3 921	1 449	375	75	45.6	.4
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	SCOTLAND NECK, NC							
54	**Professional, scientific, & technical services**	**6**	**546**	**201**	**35**	**15**	**66.3**	**3.3**
	SELMA, NC							
54	**Professional, scientific, & technical services**	**6**	**2 833**	**1 763**	**141**	**41**	**17.5**	**2.9**
541	Professional, scientific, & technical services	6	2 833	1 763	141	41	17.5	2.9
5411	Legal services	4	D	D	D	b	D	D
54111	Offices of lawyers	4	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	4	D	D	D	b	D	D
	SHELBY, NC							
54	**Professional, scientific, & technical services**	**78**	**21 326**	**8 409**	**1 724**	**321**	**60.9**	**2.8**
541	Professional, scientific, & technical services	78	21 326	8 409	1 724	321	60.9	2.8
5411	Legal services	21	6 229	2 366	529	79	66.6	2.1
54111	Offices of lawyers	21	6 229	2 366	529	79	66.6	2.1
541110	Offices of lawyers	21	6 229	2 366	529	79	66.6	2.1
5411101	Offices of lawyers (except legal aid societies)	21	6 229	2 366	529	79	66.6	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	3 475	1 219	289	62	59.2	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	3 475	1 219	289	62	59.2	8.7
5413	Architectural, engineering, & related services	10	5 476	2 340	348	72	24.5	–
54131	Architectural services	6	4 437	1 778	229	48	6.9	–
541310	Architectural services	6	4 437	1 778	229	48	6.9	–
5418	Advertising & related services	5	D	D	D	b	D	D
	SILER CITY, NC							
54	**Professional, scientific, & technical services**	**18**	**3 216**	**1 023**	**167**	**39**	**70.5**	**2.5**
541	Professional, scientific, & technical services	18	3 216	1 023	167	39	70.5	2.5
	SMITHFIELD, NC							
54	**Professional, scientific, & technical services**	**57**	**16 304**	**6 753**	**1 464**	**259**	**32.8**	**8.5**
541	Professional, scientific, & technical services	57	16 304	6 753	1 464	259	32.8	8.5
5411	Legal services	27	7 652	3 432	636	87	26.8	8.0
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 848	1 709	462	94	55.1	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 848	1 709	462	94	55.1	7.0
5413	Architectural, engineering, & related services	4	2 113	913	202	36	9.9	–
54137	Surveying & mapping (except geophysical) services	4	2 113	913	202	36	9.9	–
541370	Surveying & mapping (except geophysical) services	4	2 113	913	202	36	9.9	–
5418	Advertising & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTHERN PINES, NC							
54	**Professional, scientific, & technical services**	**54**	**21 176**	**8 640**	**1 920**	**297**	**30.4**	**7.7**
541	Professional, scientific, & technical services	54	21 176	8 640	1 920	297	30.4	7.7
5411	Legal services	20	5 086	1 640	278	47	54.2	15.3
54111	Offices of lawyers	20	5 086	1 640	278	47	54.2	15.3
541110	Offices of lawyers	20	5 086	1 640	278	47	54.2	15.3
5411101	Offices of lawyers (except legal aid societies)	20	5 086	1 640	278	47	54.2	15.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 971	1 076	284	43	21.1	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 971	1 076	284	43	21.1	8.7
5413	Architectural, engineering, & related services	9	9 076	4 326	963	138	7.5	–
5418	Advertising & related services	6	D	D	D	b	D	D
	SOUTHPORT, NC							
54	**Professional, scientific, & technical services**	**9**	**1 860**	**662**	**170**	**39**	**3.5**	**–**
541	Professional, scientific, & technical services	9	1 860	662	170	39	3.5	–
	SPINDALE, NC							
54	**Professional, scientific, & technical services**	**9**	**1 189**	**407**	**69**	**28**	**61.5**	**–**
541	Professional, scientific, & technical services	9	1 189	407	69	28	61.5	–
	SPRING LAKE, NC							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	STALLINGS, NC							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	STANLEY, NC							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
541219	Other accounting services	1	D	D	D	b	D	D
	STATESVILLE, NC							
54	**Professional, scientific, & technical services**	**78**	**26 173**	**10 940**	**2 082**	**361**	**37.0**	**5.9**
541	Professional, scientific, & technical services	78	26 173	10 940	2 082	361	37.0	5.9
5411	Legal services	27	11 070	5 099	867	124	34.1	–
54111	Offices of lawyers	25	D	D	D	c	D	D
541110	Offices of lawyers	25	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	5 533	3 006	583	139	33.3	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	5 533	3 006	583	139	33.3	7.4
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	a	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	STOKESDALE, NC							
54	**Professional, scientific, & technical services**	**3**	**233**	**114**	**13**	**4**	**D**	**16.3**
	TARBORO, NC							
54	**Professional, scientific, & technical services**	**26**	**11 396**	**2 410**	**648**	**175**	**26.5**	**9.3**
541	Professional, scientific, & technical services	26	11 396	2 410	648	175	26.5	9.3
5411	Legal services	13	4 061	1 003	249	43	39.2	–
54111	Offices of lawyers	13	4 061	1 003	249	43	39.2	–
541110	Offices of lawyers	13	4 061	1 003	249	43	39.2	–
5411101	Offices of lawyers (except legal aid societies)	13	4 061	1 003	249	43	39.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	THOMASVILLE, NC *							
54	**Professional, scientific, & technical services**	**36**	**8 677**	**3 593**	**639**	**145**	**38.1**	**12.4**
541	Professional, scientific, & technical services	36	8 677	3 593	639	145	38.1	12.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 156	860	207	64	37.9	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 156	860	207	64	37.9	4.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	THOMASVILLE, NC (DAVIDSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**36**	**8 677**	**3 593**	**639**	**145**	**38.1**	**12.4**
541	Professional, scientific, & technical services	36	8 677	3 593	639	145	38.1	12.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 156	860	207	64	37.9	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 156	860	207	64	37.9	4.8
	TRENT WOODS, NC							
54	**Professional, scientific, & technical services**	**6**	**1 333**	**350**	**122**	**11**	**88.2**	**1.1**
541	Professional, scientific, & technical services	6	1 333	350	122	11	88.2	1.1
	TROY, NC							
54	**Professional, scientific, & technical services**	**8**	**1 922**	**683**	**155**	**46**	**44.2**	**–**
541	Professional, scientific, & technical services	8	1 922	683	155	46	44.2	–
	VALDESE, NC							
54	**Professional, scientific, & technical services**	**8**	**1 579**	**731**	**170**	**29**	**51.6**	**–**
541	Professional, scientific, & technical services	8	1 579	731	170	29	51.6	–
	WADESBORO, NC							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	WAKE FOREST, NC							
54	**Professional, scientific, & technical services**	**23**	**4 680**	**1 779**	**310**	**88**	**29.0**	**12.8**
541	Professional, scientific, & technical services	23	4 680	1 779	310	88	29.0	12.8
5413	Architectural, engineering, & related services	5	1 356	486	96	29	51.4	–
	WALLACE, NC *							
54	**Professional, scientific, & technical services**	**19**	**3 086**	**962**	**228**	**58**	**77.6**	**15.6**
541	Professional, scientific, & technical services	19	3 086	962	228	58	77.6	15.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	975	352	90	21	78.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	975	352	90	21	78.5	–
	WALLACE, NC (DUPLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**19**	**3 086**	**962**	**228**	**58**	**77.6**	**15.6**
541	Professional, scientific, & technical services	19	3 086	962	228	58	77.6	15.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	975	352	90	21	78.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	975	352	90	21	78.5	–
	WARSAW, NC							
54	**Professional, scientific, & technical services**	**8**	**1 150**	**344**	**74**	**14**	**97.6**	**2.4**
541	Professional, scientific, & technical services	8	1 150	344	74	14	97.6	2.4
	WASHINGTON, NC							
54	**Professional, scientific, & technical services**	**40**	**7 847**	**3 479**	**780**	**143**	**53.7**	**9.7**
541	Professional, scientific, & technical services	40	7 847	3 479	780	143	53.7	9.7
5411	Legal services	18	D	D	D	b	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 463	1 257	292	56	44.2	23.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 463	1 257	292	56	44.2	23.3
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	WAYNESVILLE, NC							
54	**Professional, scientific, & technical services**	**43**	**12 131**	**5 831**	**1 167**	**211**	**48.3**	**4.9**
541	Professional, scientific, & technical services	43	12 131	5 831	1 167	211	48.3	4.9
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	2 239	1 099	216	37	77.9	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEAVERVILLE, NC							
54	**Professional, scientific, & technical services**	**6**	**1 115**	**386**	**42**	**10**	**87.6**	**12.4**
541	Professional, scientific, & technical services	6	1 115	386	42	10	87.6	12.4
	WEDDINGTON, NC *							
54	**Professional, scientific, & technical services**	**8**	**1 017**	**353**	**67**	**16**	**71.0**	**4.4**
541	Professional, scientific, & technical services	8	1 017	353	67	16	71.0	4.4
	WEDDINGTON, NC (UNION COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**1 017**	**353**	**67**	**16**	**71.0**	**4.4**
541	Professional, scientific, & technical services	8	1 017	353	67	16	71.0	4.4
	WENDELL, NC							
54	**Professional, scientific, & technical services**	**11**	**3 995**	**967**	**234**	**43**	**40.2**	**2.7**
541	Professional, scientific, & technical services	11	3 995	967	234	43	40.2	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	887	295	61	12	87.7	12.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	887	295	61	12	87.7	12.3
	WHITEVILLE, NC							
54	**Professional, scientific, & technical services**	**27**	**5 724**	**1 542**	**317**	**82**	**37.4**	**20.7**
541	Professional, scientific, & technical services	27	5 724	1 542	317	82	37.4	20.7
5411	Legal services	14	3 243	592	137	35	33.2	–
54111	Offices of lawyers	14	3 243	592	137	35	33.2	–
541110	Offices of lawyers	14	3 243	592	137	35	33.2	–
5411101	Offices of lawyers (except legal aid societies)	14	3 243	592	137	35	33.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 702	741	151	36	44.4	55.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 702	741	151	36	44.4	55.2
	WILKESBORO, NC							
54	**Professional, scientific, & technical services**	**28**	**6 599**	**2 257**	**536**	**141**	**71.4**	**9.5**
541	Professional, scientific, & technical services	28	6 599	2 257	536	141	71.4	9.5
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
	WILLIAMSTON, NC							
54	**Professional, scientific, & technical services**	**12**	**2 455**	**1 064**	**236**	**42**	**38.7**	**21.8**
541	Professional, scientific, & technical services	12	2 455	1 064	236	42	38.7	21.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WILMINGTON, NC							
54	**Professional, scientific, & technical services**	**347**	**198 947**	**81 705**	**18 188**	**2 508**	**29.3**	**7.5**
541	Professional, scientific, & technical services	347	198 947	81 705	18 188	2 508	29.3	7.5
5411	Legal services	115	48 785	13 834	2 769	451	46.9	10.7
54111	Offices of lawyers	114	D	D	D	e	D	D
541110	Offices of lawyers	114	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	114	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	69	21 936	7 872	1 939	487	41.2	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	69	21 936	7 872	1 939	487	41.2	1.4
541211	Offices of certified public accountants	39	16 701	5 180	1 191	188	43.0	.1
541213	Tax return preparation services	6	1 437	602	218	126	21.0	1.8
541219	Other accounting services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	71	48 905	21 739	4 428	563	27.8	11.8
54131	Architectural services	21	15 025	5 039	999	125	30.0	3.4
541310	Architectural services	21	15 025	5 039	999	125	30.0	3.4
54133	Engineering services	32	22 151	11 015	2 472	266	36.7	22.5
541330	Engineering services	32	22 151	11 015	2 472	266	36.7	22.5
54137	Surveying & mapping (except geophysical) services	9	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	9	D	D	D	c	D	D
5414	Specialized design services	13	D	D	D	b	D	D
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5415	Computer systems design & related services	16	6 587	3 230	634	71	40.0	–
54151	Computer systems design & related services	16	6 587	3 230	634	71	40.0	–
5416	Management, scientific, & technical consulting services	32	13 225	6 816	1 287	198	42.6	19.5
54161	Management consulting services	21	8 098	4 248	825	146	55.3	10.9
5417	Scientific research & development services	5	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	f	D	D
5417102	Research & development in the life sciences	5	D	D	D	f	D	D
5418	Advertising & related services	17	7 846	3 152	778	138	21.8	4.8
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	WILSON, NC							
54	**Professional, scientific, & technical services**	**79**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	79	D	D	D	f	D	D
5411	Legal services	25	D	D	D	c	D	D
54111	Offices of lawyers	25	D	D	D	c	D	D
541110	Offices of lawyers	25	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	c	D	D
5413	Architectural, engineering, & related services	10	D	D	D	c	D	D
5414	Specialized design services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
	WINGATE, NC							
54	**Professional, scientific, & technical services**	**8**	**784**	**229**	**76**	**13**	**40.2**	**8.3**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WINSTON-SALEM, NC							
54	**Professional, scientific, & technical services**	**575**	**465 819**	**179 350**	**41 650**	**4 515**	**21.1**	**5.6**
541	Professional, scientific, & technical services	575	465 819	179 350	41 650	4 515	21.1	5.6
5411	Legal services	151	131 189	43 136	8 886	1 021	20.3	.8
54111	Offices of lawyers	147	D	D	D	g	D	D
541110	Offices of lawyers	147	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	147	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	101	51 484	19 116	4 691	856	22.1	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	101	51 484	19 116	4 691	856	22.1	7.5
541211	Offices of certified public accountants	59	45 645	16 819	4 019	534	20.1	7.0
541213	Tax return preparation services	11	2 862	953	369	216	13.0	6.5
541219	Other accounting services	29	D	D	D	b	D	D
5413	Architectural, engineering, & related services	58	52 192	23 699	5 320	583	26.8	1.6
54131	Architectural services	22	17 517	7 366	1 305	145	22.2	.5
541310	Architectural services	22	17 517	7 366	1 305	145	22.2	.5
54133	Engineering services	20	31 580	14 915	3 703	362	27.5	.5
541330	Engineering services	20	31 580	14 915	3 703	362	27.5	.5
54137	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
5414	Specialized design services	39	18 594	5 520	1 252	159	36.3	2.2
54141	Interior design services	16	D	D	D	b	D	D
541410	Interior design services	16	D	D	D	b	D	D
54143	Graphic design services	18	D	D	D	c	D	D
541430	Graphic design services	18	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	17	D	D	D	c	D	D
5415	Computer systems design & related services	61	41 747	17 675	3 995	340	31.3	23.3
54151	Computer systems design & related services	61	41 747	17 675	3 995	340	31.3	23.3
541511	Custom computer programming services	31	D	D	D	c	D	D
541512	Computer systems design services	28	17 082	4 970	1 163	120	38.0	57.0
5415122	Computer systems consultants (except systems integrators)	21	5 267	1 576	305	35	81.4	2.6
5416	Management, scientific, & technical consulting services	77	70 243	36 228	9 189	710	14.5	5.6
54161	Management consulting services	61	62 186	32 149	8 432	614	14.5	4.2
541611	Administrative management & general management consulting service	21	D	D	D	c	D	D
541612	Human resources & executive search consulting services	18	25 784	18 725	5 453	386	9.3	1.1
5416121	Actuarial consulting	2	D	D	D	e	D	D
541613	Marketing consulting services	15	16 049	2 554	614	47	25.6	2.7
54169	Other scientific & technical consulting services	12	D	D	D	b	D	D
541690	Other scientific & technical consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	48	78 528	26 574	6 585	558	11.2	1.7
54181	Advertising agencies	21	45 296	20 071	5 361	393	4.1	–
541810	Advertising agencies	21	45 296	20 071	5 361	393	4.1	–
54182	Public relations agencies	8	D	D	D	b	D	D
541820	Public relations agencies	8	D	D	D	b	D	D
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5418909	All other advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	34	D	D	D	e	D	D
54191	Marketing research & public opinion polling	9	D	D	D	c	D	D
541910	Marketing research & public opinion polling	9	D	D	D	c	D	D
54192	Photographic services	21	4 387	952	219	74	45.5	2.1
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	WINTERVILLE, NC							
54	**Professional, scientific, & technical services**	**7**	**491**	**111**	**24**	**12**	**82.3**	**15.7**
	WOODFIN, NC							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	WRIGHTSVILLE BEACH, NC							
54	**Professional, scientific, & technical services**	**14**	**6 035**	**1 921**	**458**	**75**	**15.9**	**.9**
541	Professional, scientific, & technical services	14	6 035	1 921	458	75	15.9	.9
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	YADKINVILLE, NC							
54	**Professional, scientific, & technical services**	**9**	**1 768**	**574**	**122**	**31**	**21.0**	**–**
541	Professional, scientific, & technical services	9	1 768	574	122	31	21.0	–
	ZEBULON, NC							
54	**Professional, scientific, & technical services**	**10**	**2 867**	**973**	**234**	**47**	**74.0**	**–**
541	Professional, scientific, & technical services	10	2 867	973	234	47	74.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	942	430	107	25	D	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	942	430	107	25	D	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ALAMANCE COUNTY, NC							
54	**Professional, scientific, & technical services**	**28**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	28	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	D	D	D	c	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	BALANCE OF ALEXANDER COUNTY, NC							
54	**Professional, scientific, & technical services**	**31**	**5 446**	**1 963**	**492**	**106**	**57.6**	**.3**
541	Professional, scientific, & technical services	31	5 446	1 963	492	106	57.6	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 763	729	217	50	52.2	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 763	729	217	50	52.2	.9
	BALANCE OF ALLEGHANY COUNTY, NC							
54	**Professional, scientific, & technical services**	**15**	**1 297**	**383**	**89**	**27**	**69.8**	**7.4**
541	Professional, scientific, & technical services	15	1 297	383	89	27	69.8	7.4
	BALANCE OF ANSON COUNTY, NC							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ASHE COUNTY, NC							
54	**Professional, scientific, & technical services**	**17**	**2 845**	**845**	**197**	**46**	**91.5**	**1.4**
541	Professional, scientific, & technical services	17	2 845	845	197	46	91.5	1.4
	BALANCE OF AVERY COUNTY, NC							
54	**Professional, scientific, & technical services**	**20**	**8 160**	**1 505**	**323**	**59**	**17.9**	**10.4**
541	Professional, scientific, & technical services	20	8 160	1 505	323	59	17.9	10.4
5414	Specialized design services	1	D	D	D	a	D	D
54141	Interior design services	1	D	D	D	a	D	D
541410	Interior design services	1	D	D	D	a	D	D
	BALANCE OF BEAUFORT COUNTY, NC							
54	**Professional, scientific, & technical services**	**20**	**16 455**	**6 226**	**1 274**	**426**	**10.5**	**.3**
541	Professional, scientific, & technical services	20	16 455	6 226	1 274	426	10.5	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 349	579	77	39	35.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 349	579	77	39	35.4	–
5418	Advertising & related services	1	D	D	D	e	D	D
	BALANCE OF BERTIE COUNTY, NC							
54	**Professional, scientific, & technical services**	**5**	**2 311**	**794**	**201**	**40**	**30.5**	**–**
541	Professional, scientific, & technical services	5	2 311	794	201	40	30.5	–
	BALANCE OF BLADEN COUNTY, NC							
54	**Professional, scientific, & technical services**	**10**	**2 686**	**1 397**	**323**	**70**	**58.2**	**1.6**
541	Professional, scientific, & technical services	10	2 686	1 397	323	70	58.2	1.6
	BALANCE OF BRUNSWICK COUNTY, NC							
54	**Professional, scientific, & technical services**	**76**	**18 235**	**5 429**	**1 157**	**225**	**69.2**	**6.8**
541	Professional, scientific, & technical services	76	18 235	5 429	1 157	225	69.2	6.8
5411	Legal services	21	D	D	D	b	D	D
54111	Offices of lawyers	19	4 787	1 295	274	60	51.0	18.8
541110	Offices of lawyers	19	4 787	1 295	274	60	51.0	18.8
5411101	Offices of lawyers (except legal aid societies)	19	4 787	1 295	274	60	51.0	18.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	b	D	D
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BUNCOMBE COUNTY, NC							
54	**Professional, scientific, & technical services**	**93**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	93	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	1	D	D	D	a	D	D
541921	Photographic studios, portrait	1	D	D	D	a	D	D
	BALANCE OF BURKE COUNTY, NC							
54	**Professional, scientific, & technical services**	**14**	**2 899**	**914**	**229**	**55**	**17.4**	**24.9**
541	Professional, scientific, & technical services	14	2 899	914	229	55	17.4	24.9
	BALANCE OF CABARRUS COUNTY, NC							
54	**Professional, scientific, & technical services**	**40**	**12 716**	**3 457**	**824**	**108**	**46.2**	**5.5**
541	Professional, scientific, & technical services	40	12 716	3 457	824	108	46.2	5.5
5413	Architectural, engineering, & related services	10	D	D	D	a	D	D
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
54182	Public relations agencies	4	D	D	D	b	D	D
541820	Public relations agencies	4	D	D	D	b	D	D
	BALANCE OF CALDWELL COUNTY, NC							
54	**Professional, scientific, & technical services**	**9**	**843**	**224**	**59**	**17**	**95.7**	**4.3**
	BALANCE OF CAMDEN COUNTY, NC							
54	**Professional, scientific, & technical services**	**4**	**812**	**366**	**86**	**18**	**37.2**	**2.8**
	BALANCE OF CARTERET COUNTY, NC							
54	**Professional, scientific, & technical services**	**25**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	25	D	D	D	b	D	D
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
	BALANCE OF CASWELL COUNTY, NC							
54	**Professional, scientific, & technical services**	**13**	**2 759**	**842**	**125**	**29**	**75.6**	**–**
541	Professional, scientific, & technical services	13	2 759	842	125	29	75.6	–
	BALANCE OF CATAWBA COUNTY, NC							
54	**Professional, scientific, & technical services**	**26**	**3 996**	**1 107**	**246**	**55**	**80.3**	**.9**
541	Professional, scientific, & technical services	26	3 996	1 107	246	55	80.3	.9
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	BALANCE OF CHATHAM COUNTY, NC							
54	**Professional, scientific, & technical services**	**45**	**9 086**	**3 804**	**817**	**131**	**35.1**	**7.8**
541	Professional, scientific, & technical services	45	9 086	3 804	817	131	35.1	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	BALANCE OF CHEROKEE COUNTY, NC							
54	**Professional, scientific, & technical services**	**31**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
	BALANCE OF CLAY COUNTY, NC							
54	**Professional, scientific, & technical services**	**12**	**2 126**	**726**	**131**	**25**	**70.6**	**11.8**
541	Professional, scientific, & technical services	12	2 126	726	131	25	70.6	11.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CLEVELAND COUNTY, NC							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	BALANCE OF COLUMBUS COUNTY, NC							
54	**Professional, scientific, & technical services**	**19**	**4 314**	**645**	**160**	**47**	**94.6**	**3.1**
541	Professional, scientific, & technical services	19	4 314	645	160	47	94.6	3.1
5411	Legal services	4	3 355	375	82	23	97.0	–
54111	Offices of lawyers	4	3 355	375	82	23	97.0	–
541110	Offices of lawyers	4	3 355	375	82	23	97.0	–
5411101	Offices of lawyers (except legal aid societies)	4	3 355	375	82	23	97.0	–
	BALANCE OF CRAVEN COUNTY, NC							
54	**Professional, scientific, & technical services**	**20**	**6 398**	**2 477**	**581**	**82**	**25.8**	**4.6**
541	Professional, scientific, & technical services	20	6 398	2 477	581	82	25.8	4.6
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
	BALANCE OF CUMBERLAND COUNTY, NC							
54	**Professional, scientific, & technical services**	**47**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	47	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 211	323	85	39	69.1	30.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 211	323	85	39	69.1	30.9
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	1	D	D	D	a	D	D
541921	Photographic studios, portrait	1	D	D	D	a	D	D
	BALANCE OF CURRITUCK COUNTY, NC							
54	**Professional, scientific, & technical services**	**19**	**2 692**	**774**	**169**	**36**	**54.8**	**8.0**
541	Professional, scientific, & technical services	19	2 692	774	169	36	54.8	8.0
	BALANCE OF DARE COUNTY, NC							
54	**Professional, scientific, & technical services**	**62**	**17 644**	**6 345**	**1 471**	**284**	**48.7**	**4.1**
541	Professional, scientific, & technical services	62	17 644	6 345	1 471	284	48.7	4.1
5411	Legal services	22	D	D	D	c	D	D
54111	Offices of lawyers	21	D	D	D	c	D	D
541110	Offices of lawyers	21	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	3 715	1 547	370	63	78.8	–
	BALANCE OF DAVIDSON COUNTY, NC							
54	**Professional, scientific, & technical services**	**30**	**5 702**	**1 383**	**387**	**71**	**44.6**	**41.8**
541	Professional, scientific, & technical services	30	5 702	1 383	387	71	44.6	41.8
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	BALANCE OF DAVIE COUNTY, NC							
54	**Professional, scientific, & technical services**	**11**	**2 029**	**1 006**	**89**	**22**	**82.8**	**–**
541	Professional, scientific, & technical services	11	2 029	1 006	89	22	82.8	–
	BALANCE OF DUPLIN COUNTY, NC							
54	**Professional, scientific, & technical services**	**20**	**2 934**	**1 048**	**236**	**49**	**87.9**	**1.2**
541	Professional, scientific, & technical services	20	2 934	1 048	236	49	87.9	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 032	464	93	22	88.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 032	464	93	22	88.9	–

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF DURHAM COUNTY, NC							
54	**Professional, scientific, & technical services**	**136**	**426 237**	**163 994**	**39 498**	**3 195**	**5.5**	**7.5**
541	Professional, scientific, & technical services	136	426 237	163 994	39 498	3 195	5.5	7.5
5411	Legal services	11	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 646	884	225	39	30.0	70.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 646	884	225	39	30.0	70.0
5413	Architectural, engineering, & related services	29	78 981	34 851	7 515	895	7.8	6.5
54133	Engineering services	17	34 338	12 698	2 554	308	12.5	10.1
541330	Engineering services	17	34 338	12 698	2 554	308	12.5	10.1
54138	Testing laboratories	3	D	D	D	f	D	D
541380	Testing laboratories	3	D	D	D	f	D	D
5415	Computer systems design & related services	40	D	D	D	g	D	D
54151	Computer systems design & related services	40	D	D	D	g	D	D
541511	Custom computer programming services	19	D	D	D	f	D	D
541512	Computer systems design services	16	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	20	D	D	D	e	D	D
54161	Management consulting services	13	D	D	D	e	D	D
541618	Other management consulting services	3	D	D	D	c	D	D
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5417	Scientific research & development services	15	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	14	D	D	D	f	D	D
5417102	Research & development in the life sciences	10	D	D	D	f	D	D
5418	Advertising & related services	6	1 911	1 028	249	22	47.0	9.1
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
	BALANCE OF EDGECOMBE COUNTY, NC							
54	**Professional, scientific, & technical services**	**6**	**766**	**245**	**40**	**11**	**83.7**	**–**
	BALANCE OF FORSYTH COUNTY, NC							
54	**Professional, scientific, & technical services**	**84**	**32 271**	**9 414**	**2 198**	**356**	**30.8**	**13.1**
541	Professional, scientific, & technical services	84	32 271	9 414	2 198	356	30.8	13.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 943	1 733	428	125	10.3	80.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 943	1 733	428	125	10.3	80.2
5413	Architectural, engineering, & related services	18	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	BALANCE OF FRANKLIN COUNTY, NC							
54	**Professional, scientific, & technical services**	**17**	**4 933**	**2 310**	**499**	**68**	**36.7**	**9.5**
541	Professional, scientific, & technical services	17	4 933	2 310	499	68	36.7	9.5
	BALANCE OF GASTON COUNTY, NC							
54	**Professional, scientific, & technical services**	**40**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 205	417	95	26	79.3	12.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 205	417	95	26	79.3	12.9
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	BALANCE OF GATES COUNTY, NC							
54	**Professional, scientific, & technical services**	**4**	**513**	**117**	**27**	**10**	**54.8**	**–**
	BALANCE OF GRAHAM COUNTY, NC							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GRANVILLE COUNTY, NC							
54	**Professional, scientific, & technical services**	**10**	**2 520**	**638**	**142**	**28**	**96.2**	**–**
541	Professional, scientific, & technical services	10	2 520	638	142	28	96.2	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF GREENE COUNTY, NC							
54	**Professional, scientific, & technical services**	**10**	**1 465**	**454**	**84**	**23**	**69.9**	**5.1**
541	Professional, scientific, & technical services	10	1 465	454	84	23	69.9	5.1
	BALANCE OF GUILFORD COUNTY, NC							
54	**Professional, scientific, & technical services**	**157**	**87 297**	**26 387**	**6 519**	**765**	**28.7**	**7.5**
541	Professional, scientific, & technical services	157	87 297	26 387	6 519	765	28.7	7.5
5411	Legal services	11	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	D	D	D	c	D	D
5414	Specialized design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	27	D	D	D	b	D	D
54151	Computer systems design & related services	27	D	D	D	b	D	D
541512	Computer systems design services	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	26	D	D	D	b	D	D
54161	Management consulting services	22	D	D	D	b	D	D
541612	Human resources & executive search consulting services	9	7 987	3 476	1 047	57	17.0	37.1
5416123	Human resources & personnel management consulting	5	7 315	3 071	961	49	9.4	40.5
5418	Advertising & related services	14	D	D	D	e	D	D
54181	Advertising agencies	4	D	D	D	b	D	D
541810	Advertising agencies	4	D	D	D	b	D	D
54189	Other services related to advertising	6	D	D	D	c	D	D
541890	Other services related to advertising	6	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
	BALANCE OF HALIFAX COUNTY, NC							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	BALANCE OF HARNETT COUNTY, NC							
54	**Professional, scientific, & technical services**	**43**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	43	D	D	D	c	D	D
5411	Legal services	20	D	D	D	b	D	D
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	BALANCE OF HAYWOOD COUNTY, NC							
54	**Professional, scientific, & technical services**	**11**	**1 236**	**427**	**118**	**22**	**56.8**	**9.3**
541	Professional, scientific, & technical services	11	1 236	427	118	22	56.8	9.3
	BALANCE OF HENDERSON COUNTY, NC							
54	**Professional, scientific, & technical services**	**39**	**6 467**	**1 930**	**428**	**77**	**59.8**	**28.5**
541	Professional, scientific, & technical services	39	6 467	1 930	428	77	59.8	28.5
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
	BALANCE OF HERTFORD COUNTY, NC							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HOKE COUNTY, NC							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HYDE COUNTY, NC							
54	**Professional, scientific, & technical services**	**5**	**715**	**217**	**54**	**13**	**36.2**	**32.6**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF IREDELL COUNTY, NC							
54	**Professional, scientific, & technical services**	**46**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	46	D	D	D	c	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	c	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
	BALANCE OF JACKSON COUNTY, NC							
54	**Professional, scientific, & technical services**	**49**	**14 576**	**4 699**	**1 186**	**194**	**46.9**	**19.2**
541	Professional, scientific, & technical services	49	14 576	4 699	1 186	194	46.9	19.2
5411	Legal services	14	5 332	2 271	554	71	48.1	28.2
54111	Offices of lawyers	14	5 332	2 271	554	71	48.1	28.2
541110	Offices of lawyers	14	5 332	2 271	554	71	48.1	28.2
5411101	Offices of lawyers (except legal aid societies)	14	5 332	2 271	554	71	48.1	28.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 512	606	145	35	28.6	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 512	606	145	35	28.6	10.0
5413	Architectural, engineering, & related services	12	2 617	978	243	49	50.7	43.3
5414	Specialized design services	5	1 794	215	40	8	64.3	–
5418	Advertising & related services	2	D	D	D	a	D	D
	BALANCE OF JOHNSTON COUNTY, NC							
54	**Professional, scientific, & technical services**	**34**	**8 491**	**2 225**	**573**	**81**	**32.8**	**49.7**
541	Professional, scientific, & technical services	34	8 491	2 225	573	81	32.8	49.7
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	BALANCE OF JONES COUNTY, NC							
54	**Professional, scientific, & technical services**	**4**	**433**	**71**	**18**	**7**	**100.0**	**–**
	BALANCE OF LEE COUNTY, NC							
54	**Professional, scientific, & technical services**	**6**	**1 448**	**351**	**72**	**16**	**96.7**	**3.3**
541	Professional, scientific, & technical services	6	1 448	351	72	16	96.7	3.3
	BALANCE OF LENOIR COUNTY, NC							
54	**Professional, scientific, & technical services**	**11**	**4 458**	**1 384**	**369**	**58**	**38.0**	**–**
541	Professional, scientific, & technical services	11	4 458	1 384	369	58	38.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
541219	Other accounting services	2	D	D	D	b	D	D
	BALANCE OF LINCOLN COUNTY, NC							
54	**Professional, scientific, & technical services**	**35**	**7 910**	**3 566**	**549**	**124**	**37.7**	**36.2**
541	Professional, scientific, & technical services	35	7 910	3 566	549	124	37.7	36.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	914	402	111	32	92.8	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	914	402	111	32	92.8	7.2
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D
	BALANCE OF MCDOWELL COUNTY, NC							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MACON COUNTY, NC							
54	**Professional, scientific, & technical services**	**15**	**1 777**	**679**	**153**	**32**	**94.1**	**.4**
541	Professional, scientific, & technical services	15	1 777	679	153	32	94.1	.4
	BALANCE OF MADISON COUNTY, NC							
54	**Professional, scientific, & technical services**	**11**	**831**	**260**	**65**	**23**	**88.6**	**2.2**
	BALANCE OF MARTIN COUNTY, NC							
54	**Professional, scientific, & technical services**	**9**	**2 075**	**898**	**196**	**31**	**23.1**	**.2**
541	Professional, scientific, & technical services	9	2 075	898	196	31	23.1	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MECKLENBURG COUNTY, NC							
54	**Professional, scientific, & technical services**	**133**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	133	D	D	D	h	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	D	D	D	e	D	D
54133	Engineering services	16	D	D	D	c	D	D
541330	Engineering services	16	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	5	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	c	D	D
5414	Specialized design services	7	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	35	D	D	D	c	D	D
54151	Computer systems design & related services	35	D	D	D	c	D	D
541512	Computer systems design services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	23	D	D	D	b	D	D
54161	Management consulting services	18	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	g	D	D
54192	Photographic services	5	D	D	D	g	D	D
541921	Photographic studios, portrait	4	D	D	D	g	D	D
	BALANCE OF MITCHELL COUNTY, NC							
54	**Professional, scientific, & technical services**	**10**	**1 903**	**807**	**171**	**38**	**52.1**	**–**
541	Professional, scientific, & technical services	10	1 903	807	171	38	52.1	–
	BALANCE OF MONTGOMERY COUNTY, NC							
54	**Professional, scientific, & technical services**	**6**	**761**	**169**	**41**	**14**	**22.6**	**1.8**
	BALANCE OF MOORE COUNTY, NC							
54	**Professional, scientific, & technical services**	**30**	**7 873**	**3 588**	**806**	**124**	**42.5**	**9.7**
541	Professional, scientific, & technical services	30	7 873	3 588	806	124	42.5	9.7
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	BALANCE OF NASH COUNTY, NC							
54	**Professional, scientific, & technical services**	**21**	**9 257**	**4 252**	**867**	**143**	**24.6**	**2.3**
541	Professional, scientific, & technical services	21	9 257	4 252	867	143	24.6	2.3
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	BALANCE OF NEW HANOVER COUNTY, NC							
54	**Professional, scientific, & technical services**	**131**	**45 575**	**19 927**	**3 975**	**528**	**35.6**	**6.9**
541	Professional, scientific, & technical services	131	45 575	19 927	3 975	528	35.6	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	38	D	D	D	c	D	D
54133	Engineering services	17	10 700	4 912	1 005	103	24.2	17.9
541330	Engineering services	17	10 700	4 912	1 005	103	24.2	17.9
54137	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
5414	Specialized design services	8	D	D	D	b	D	D
54141	Interior design services	7	D	D	D	b	D	D
541410	Interior design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	31	D	D	D	b	D	D
54161	Management consulting services	25	6 191	2 578	382	64	68.8	2.6
5417	Scientific research & development services	1	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF NORTHAMPTON COUNTY, NC							
54	**Professional, scientific, & technical services**	**18**	**2 365**	**644**	**137**	**42**	**68.8**	**3.7**
541	Professional, scientific, & technical services	18	2 365	644	137	42	68.8	3.7
	BALANCE OF ONSLOW COUNTY, NC							
54	**Professional, scientific, & technical services**	**45**	**8 279**	**2 783**	**663**	**135**	**38.7**	**16.7**
541	Professional, scientific, & technical services	45	8 279	2 783	663	135	38.7	16.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 393	432	117	42	49.3	49.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 393	432	117	42	49.3	49.6
5413	Architectural, engineering, & related services	13	1 851	697	164	35	59.3	–
	BALANCE OF ORANGE COUNTY, NC							
54	**Professional, scientific, & technical services**	**54**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	54	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	2 059	1 079	164	23	89.5	–
5416	Management, scientific, & technical consulting services	20	3 542	785	121	17	98.3	1.7
54161	Management consulting services	17	2 940	684	89	14	97.9	2.1
	BALANCE OF PAMLICO COUNTY, NC							
54	**Professional, scientific, & technical services**	**12**	**1 891**	**419**	**95**	**28**	**65.8**	**2.4**
541	Professional, scientific, & technical services	12	1 891	419	95	28	65.8	2.4
	BALANCE OF PASQUOTANK COUNTY, NC							
54	**Professional, scientific, & technical services**	**8**	**2 512**	**1 143**	**273**	**45**	**23.6**	**19.7**
541	Professional, scientific, & technical services	8	2 512	1 143	273	45	23.6	19.7
	BALANCE OF PENDER COUNTY, NC							
54	**Professional, scientific, & technical services**	**31**	**4 180**	**1 098**	**241**	**55**	**85.2**	**7.4**
541	Professional, scientific, & technical services	31	4 180	1 098	241	55	85.2	7.4
	BALANCE OF PERQUIMANS COUNTY, NC							
54	**Professional, scientific, & technical services**	**8**	**1 618**	**509**	**136**	**28**	**26.5**	**14.9**
541	Professional, scientific, & technical services	8	1 618	509	136	28	26.5	14.9
	BALANCE OF PERSON COUNTY, NC							
54	**Professional, scientific, & technical services**	**10**	**1 552**	**599**	**157**	**25**	**80.4**	**19.6**
541	Professional, scientific, & technical services	10	1 552	599	157	25	80.4	19.6
	BALANCE OF PITT COUNTY, NC							
54	**Professional, scientific, & technical services**	**19**	**5 155**	**1 768**	**389**	**70**	**29.5**	**14.5**
541	Professional, scientific, & technical services	19	5 155	1 768	389	70	29.5	14.5
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	2	D	D	D	b	D	D
541690	Other scientific & technical consulting services	2	D	D	D	b	D	D
	BALANCE OF POLK COUNTY, NC							
54	**Professional, scientific, & technical services**	**28**	**4 367**	**1 352**	**284**	**65**	**75.0**	**10.3**
541	Professional, scientific, & technical services	28	4 367	1 352	284	65	75.0	10.3
	BALANCE OF RANDOLPH COUNTY, NC							
54	**Professional, scientific, & technical services**	**44**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	44	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	D	D	D	a	D	D
54161	Management consulting services	4	D	D	D	a	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	a	D	D
	BALANCE OF RICHMOND COUNTY, NC							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ROBESON COUNTY, NC							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
	BALANCE OF ROCKINGHAM COUNTY, NC							
54	**Professional, scientific, & technical services**	**24**	**6 072**	**1 880**	**366**	**59**	**37.8**	**14.0**
541	Professional, scientific, & technical services	24	6 072	1 880	366	59	37.8	14.0
	BALANCE OF ROWAN COUNTY, NC							
54	**Professional, scientific, & technical services**	**24**	**5 439**	**1 992**	**236**	**52**	**51.2**	**10.6**
541	Professional, scientific, & technical services	24	5 439	1 992	236	52	51.2	10.6
5418	Advertising & related services	3	D	D	D	a	D	D
	BALANCE OF RUTHERFORD COUNTY, NC							
54	**Professional, scientific, & technical services**	**14**	**6 052**	**1 235**	**277**	**35**	**69.2**	**4.8**
541	Professional, scientific, & technical services	14	6 052	1 235	277	35	69.2	4.8
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
	BALANCE OF SAMPSON COUNTY, NC							
54	**Professional, scientific, & technical services**	**14**	**2 429**	**689**	**148**	**48**	**26.0**	**1.4**
541	Professional, scientific, & technical services	14	2 429	689	148	48	26.0	1.4
	BALANCE OF SCOTLAND COUNTY, NC							
54	**Professional, scientific, & technical services**	**3**	**154**	**64**	**16**	**3**	**100.0**	**–**
	BALANCE OF STANLY COUNTY, NC							
54	**Professional, scientific, & technical services**	**17**	**3 344**	**1 163**	**265**	**68**	**67.0**	**1.0**
541	Professional, scientific, & technical services	17	3 344	1 163	265	68	67.0	1.0
	BALANCE OF STOKES COUNTY, NC							
54	**Professional, scientific, & technical services**	**13**	**1 820**	**393**	**88**	**25**	**59.6**	**9.7**
541	Professional, scientific, & technical services	13	1 820	393	88	25	59.6	9.7
	BALANCE OF SURRY COUNTY, NC							
54	**Professional, scientific, & technical services**	**34**	**10 158**	**3 448**	**725**	**123**	**35.2**	**4.4**
541	Professional, scientific, & technical services	34	10 158	3 448	725	123	35.2	4.4
5418	Advertising & related services	3	D	D	D	b	D	D
	BALANCE OF SWAIN COUNTY, NC							
54	**Professional, scientific, & technical services**	**6**	**2 050**	**1 140**	**256**	**46**	**30.2**	**–**
541	Professional, scientific, & technical services	6	2 050	1 140	256	46	30.2	–
	BALANCE OF TRANSYLVANIA COUNTY, NC							
54	**Professional, scientific, & technical services**	**18**	**3 293**	**1 118**	**303**	**53**	**47.4**	**1.8**
541	Professional, scientific, & technical services	18	3 293	1 118	303	53	47.4	1.8
	BALANCE OF TYRRELL COUNTY, NC							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF UNION COUNTY, NC							
54	**Professional, scientific, & technical services**	**43**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	43	D	D	D	c	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	BALANCE OF VANCE COUNTY, NC							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF WAKE COUNTY, NC							
54	**Professional, scientific, & technical services**	**313**	**211 154**	**75 508**	**17 103**	**2 100**	**19.8**	**7.6**
541	Professional, scientific, & technical services	313	211 154	75 508	17 103	2 100	19.8	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	73	D	D	D	f	D	D
54133	Engineering services	39	D	D	D	f	D	D
541330	Engineering services	39	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	11	3 240	1 457	321	65	17.6	32.0
541370	Surveying & mapping (except geophysical) services	11	3 240	1 457	321	65	17.6	32.0
54138	Testing laboratories	7	D	D	D	c	D	D
541380	Testing laboratories	7	D	D	D	c	D	D
5414	Specialized design services	13	D	D	D	b	D	D
5415	Computer systems design & related services	99	D	D	D	e	D	D
54151	Computer systems design & related services	99	D	D	D	e	D	D
541511	Custom computer programming services	34	D	D	D	c	D	D
541512	Computer systems design services	44	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	33	4 638	1 906	322	42	89.5	1.5
541519	Other computer related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	72	D	D	D	c	D	D
54161	Management consulting services	46	D	D	D	b	D	D
54162	Environmental consulting services	7	D	D	D	b	D	D
541620	Environmental consulting services	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	19	4 258	1 476	239	25	29.2	–
541690	Other scientific & technical consulting services	19	4 258	1 476	239	25	29.2	–
5417	Scientific research & development services	7	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	e	D	D
5417102	Research & development in the life sciences	3	D	D	D	e	D	D
5418	Advertising & related services	11	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	c	D	D
	BALANCE OF WARREN COUNTY, NC							
54	**Professional, scientific, & technical services**	**15**	**2 102**	**692**	**178**	**36**	**44.0**	**11.4**
541	Professional, scientific, & technical services	15	2 102	692	178	36	44.0	11.4
	BALANCE OF WASHINGTON COUNTY, NC							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WATAUGA COUNTY, NC							
54	**Professional, scientific, & technical services**	**21**	**4 302**	**1 053**	**163**	**34**	**79.0**	**.6**
541	Professional, scientific, & technical services	21	4 302	1 053	163	34	79.0	.6
	BALANCE OF WAYNE COUNTY, NC							
54	**Professional, scientific, & technical services**	**15**	**2 713**	**856**	**150**	**41**	**43.3**	**21.8**
541	Professional, scientific, & technical services	15	2 713	856	150	41	43.3	21.8
	BALANCE OF WILKES COUNTY, NC							
54	**Professional, scientific, & technical services**	**19**	**2 369**	**771**	**184**	**63**	**68.6**	**26.8**
541	Professional, scientific, & technical services	19	2 369	771	184	63	68.6	26.8
	BALANCE OF WILSON COUNTY, NC							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	f	D	D
5418	Advertising & related services	1	D	D	D	f	D	D
54186	Direct mail advertising	1	D	D	D	f	D	D
541860	Direct mail advertising	1	D	D	D	f	D	D
	BALANCE OF YADKIN COUNTY, NC							
54	**Professional, scientific, & technical services**	**18**	**5 234**	**2 922**	**657**	**167**	**22.1**	**.7**
541	Professional, scientific, & technical services	18	5 234	2 922	657	167	22.1	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF YANCEY COUNTY, NC							
54	**Professional, scientific, & technical services**	**21**	**4 319**	**1 845**	**596**	**115**	**45.4**	**2.4**
541	Professional, scientific, & technical services	21	4 319	1 845	596	115	45.4	2.4

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NORTH CAROLINA

Archdale is in Guilford and Randolph Counties.

Cary is in Chatham and Wake Counties; it annexed into Chatham County in April 1995.

Chapel Hill is in Durham and Orange Counties.

Davidson is in Iredell and Mecklenburg Counties.

Durham is in Durham and Orange Counties.

Elizabeth City is in Camden and Pasquotank Counties.

Elkin is in Surry and Wilkes Counties.

Gibsonville is in Alamance and Guilford Counties.

Hickory is in Burke and Catawba Counties.

High Point is in Davidson, Forsyth, Guilford, and Randolph Counties.

Kannapolis is in Cabarrus and Rowan Counties.

Kernersville is in Forsyth and Guilford Counties.

King is in Forsyth and Stokes Counties.

Kings Mountain is in Cleveland and Gaston Counties.

Long View is in Burke and Catawba Counties.

Maxton is in Robeson and Scotland Counties.

Mebane is in Alamance and Orange Counties.

Mount Olive is in Duplin and Wayne Counties.

Rocky Mount is in Edgecombe and Nash Counties.

Thomasville is in Davidson and Randolph Counties; it annexed into Randolph County in October 1996.

Wallace is in Duplin and Pender Counties.

Weddington is in Mecklenburg and Union Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

NORTH CAROLINA

Asheville, NC MSA

- Buncombe County, NC
- Madison County, NC

Charlotte—Gastonia—Rock Hill, NC—SC MSA

- Cabarrus County, NC
- Gaston County, NC
- Lincoln County, NC
- Mecklenburg County, NC
- Rowan County, NC
- Union County, NC
- York County, SC

Fayetteville, NC MSA

- Cumberland County, NC

Goldsboro, NC MSA

- Wayne County, NC

Greensboro—Winston-Salem—High Point, NC MSA

- Alamance County, NC
- Davidson County, NC
- Davie County, NC
- Forsyth County, NC
- Guilford County, NC
- Randolph County, NC
- Stokes County, NC
- Yadkin County, NC

Greenville, NC MSA

- Pitt County, NC

Hickory—Morganton—Lenoir, NC MSA

- Alexander County, NC
- Burke County, NC
- Caldwell County, NC
- Catawba County, NC

Jacksonville, NC MSA

- Onslow County, NC

Norfolk—Virginia Beach—Newport News, VA—NC MSA

- Currituck County, NC
- Gloucester County, VA
- Isle of Wight County, VA
- James City County, VA
- Mathews County, VA
- York County, VA
- Chesapeake, VA (IC)
- Hampton, VA (IC)
- Newport News, VA (IC)
- Norfolk, VA (IC)
- Poquoson, VA (IC)
- Portsmouth, VA (IC)
- Suffolk, VA (IC)
- Virginia Beach, VA (IC)
- Williamsburg, VA (IC)

Raleigh—Durham—Chapel Hill, NC MSA

- Chatham County, NC
- Durham County, NC
- Franklin County, NC
- Johnston County, NC
- Orange County, NC
- Wake County, NC

Rocky Mount, NC MSA

- Edgecombe County, NC
- Nash County, NC

Wilmington, NC MSA

- Brunswick County, NC
- New Hanover County, NC

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North Dakota

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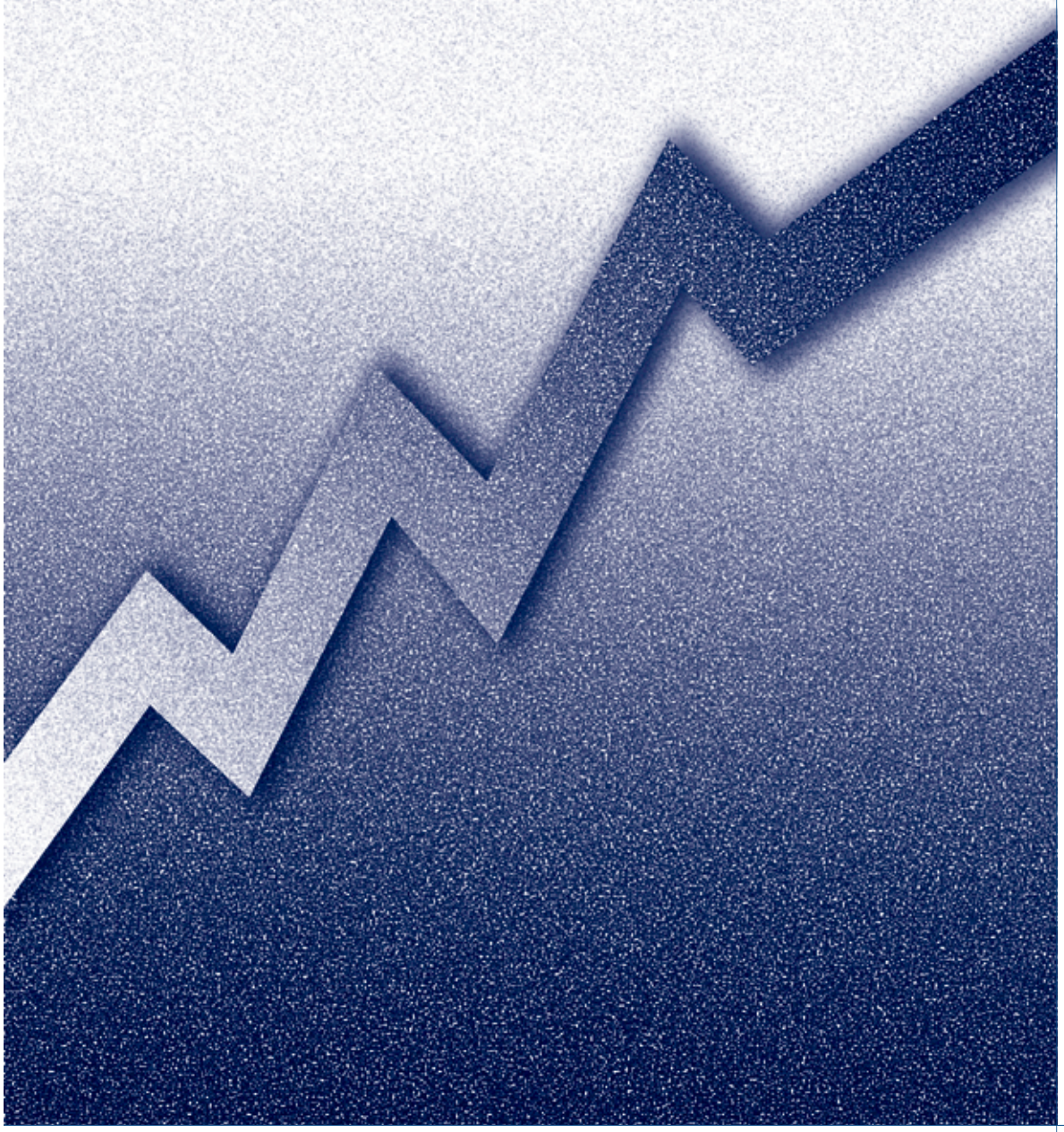
Professional, Scientific, and Technical Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTH DAKOTA							
54	**Professional, scientific, & technical services**	**1 077**	**418 037**	**175 689**	**37 101**	**7 076**	**25.0**	**2.9**
541	Professional, scientific, & technical services	1 077	418 037	175 689	37 101	7 076	25.0	2.9
5411	Legal services	388	115 001	51 894	10 686	1 609	28.2	3.2
54111	Offices of lawyers	337	106 759	48 605	9 963	1 431	27.7	3.0
541110	Offices of lawyers	337	106 759	48 605	9 963	1 431	27.7	3.0
5411101	Offices of lawyers (except legal aid societies)	337	106 759	48 605	9 963	1 431	27.7	3.0
54119	Other legal services	51	8 242	3 289	723	178	35.3	5.0
541191	Title abstract & settlement offices	51	8 242	3 289	723	178	35.3	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	231	63 127	28 426	6 771	1 349	33.2	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	231	63 127	28 426	6 771	1 349	33.2	3.0
541211	Offices of certified public accountants	121	50 130	23 853	5 421	845	30.3	2.6
541213	Tax return preparation services	49	5 070	1 476	560	287	38.0	1.2
541214	Payroll services	6	2 404	1 289	339	87	11.5	3.3
541219	Other accounting services	55	5 523	1 808	451	130	64.1	8.0
5413	Architectural, engineering, & related services	152	105 252	49 142	9 365	1 340	25.0	2.5
54131	Architectural services	36	24 442	8 465	1 688	251	23.2	1.4
541310	Architectural services	36	24 442	8 465	1 688	251	23.2	1.4
54133	Engineering services	74	68 726	35 730	6 681	861	24.3	1.6
541330	Engineering services	74	68 726	35 730	6 681	861	24.3	1.6
54134	Drafting services	1	D	D	D	a	D	D
541340	Drafting services	1	D	D	D	a	D	D
54135	Building inspection services	1	D	D	D	a	D	D
541350	Building inspection services	1	D	D	D	a	D	D
54136	Geophysical surveying & mapping services	2	D	D	D	a	D	D
541360	Geophysical surveying & mapping services	2	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	12	1 153	394	54	28	60.0	–
541370	Surveying & mapping (except geophysical) services	12	1 153	394	54	28	60.0	–
54138	Testing laboratories	26	10 694	4 469	934	197	30.0	11.1
541380	Testing laboratories	26	10 694	4 469	934	197	30.0	11.1
5414	Specialized design services	25	4 945	917	199	71	15.2	12.1
54141	Interior design services	14	3 736	580	136	49	20.2	11.2
541410	Interior design services	14	3 736	580	136	49	20.2	11.2
54143	Graphic design services	11	1 209	337	63	22	–	15.0
541430	Graphic design services	11	1 209	337	63	22	–	15.0
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5414302	Commercial art	2	D	D	D	a	D	D
5415	Computer systems design & related services	52	51 698	20 785	4 941	1 322	13.1	.7
54151	Computer systems design & related services	52	51 698	20 785	4 941	1 322	13.1	.7
541511	Custom computer programming services	27	D	D	D	c	D	D
541512	Computer systems design services	21	13 739	3 933	819	139	31.2	–
5415121	Computer systems integrators	13	10 533	2 880	623	110	32.1	–
5415122	Computer systems consultants (except systems integrators)	8	3 206	1 053	196	29	28.3	–
541519	Other computer related services	4	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	86	21 666	8 071	1 621	430	19.7	6.7
54161	Management consulting services	56	12 296	5 694	1 177	313	22.9	5.7
541611	Administrative management & general management consulting service	33	9 330	4 340	960	249	15.5	6.0
541612	Human resources & executive search consulting services	11	926	356	58	26	93.6	1.8
5416122	Executive placement services	5	516	253	34	18	100.0	–
5416123	Human resources & personnel management consulting	6	410	103	24	8	85.6	4.1
541613	Marketing consulting services	11	D	D	D	b	D	D
541618	Other management consulting services	1	D	D	D	a	D	D
54162	Environmental consulting services	6	1 375	489	118	41	21.6	23.2
541620	Environmental consulting services	6	1 375	489	118	41	21.6	23.2
54169	Other scientific & technical consulting services	24	7 995	1 888	326	76	14.4	5.2
541690	Other scientific & technical consulting services	24	7 995	1 888	326	76	14.4	5.2
5417	Scientific research & development services	12	7 959	2 242	475	118	3.6	5.5
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	7	D	D	D	b	D	D
5417102	Research & development in the life sciences	4	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	a	D	D
5418	Advertising & related services	60	32 350	10 122	2 153	454	23.2	2.4
54181	Advertising agencies	21	9 148	4 907	1 187	174	14.6	.2
541810	Advertising agencies	21	9 148	4 907	1 187	174	14.6	.2
54182	Public relations agencies	2	D	D	D	a	D	D
541820	Public relations agencies	2	D	D	D	a	D	D
54183	Media buying services	2	D	D	D	a	D	D
541830	Media buying services	2	D	D	D	a	D	D
54184	Media representatives	6	3 596	1 577	58	20	84.3	–
541840	Media representatives	6	3 596	1 577	58	20	84.3	–
5418401	Radio & television advertising representatives	4	D	D	D	a	D	D
5418402	Publishers' advertising representatives	2	D	D	D	a	D	D
54185	Display advertising	4	2 289	437	168	21	–	–
541850	Display advertising	4	2 289	437	168	21	–	–
5418501	Display advertising (except outdoor)	2	D	D	D	a	D	D
5418502	Outdoor advertising services	2	D	D	D	a	D	D
54186	Direct mail advertising	7	6 979	1 209	273	120	17.4	5.8
541860	Direct mail advertising	7	6 979	1 209	273	120	17.4	5.8
54187	Advertising material distribution services	1	D	D	D	a	D	D
541870	Advertising material distribution services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTH DAKOTA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services—Con.							
54189	Other services related to advertising	17	9 150	1 541	345	101	21.0	3.5
541890	Other services related to advertising	17	9 150	1 541	345	101	21.0	3.5
5418902	Advertising specialties goods distributor	7	D	D	D	b	D	D
5418903	Sign painting & lettering shop	8	1 042	239	63	20	29.5	18.2
5418909	All other advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	71	16 039	4 090	890	383	32.2	3.2
54191	Marketing research & public opinion polling	4	2 823	1 533	392	168	3.0	–
541910	Marketing research & public opinion polling	4	2 823	1 533	392	168	3.0	–
54192	Photographic services	55	11 319	2 106	400	174	42.0	1.6
541921	Photographic studios, portrait	54	D	D	D	c	D	D
541922	Commercial photography	1	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	12	1 897	451	98	41	17.2	17.6
541990	All other professional, scientific, & technical services	12	1 897	451	98	41	17.2	17.6

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	NORTH DAKOTA								
54	**Professional, scientific, & technical services**	**17**	**4 774**	**4 322**	**1 843**	**440**	**73**	**15.5**	**4.0**
541	Professional, scientific, & technical services	17	4 774	4 322	1 843	440	73	15.5	4.0
5411	Legal services	11	2 068	1 665	1 063	280	46	33.5	7.0
54111	Offices of lawyers	11	2 068	1 665	1 063	280	46	33.5	7.0
541110	Offices of lawyers	11	2 068	1 665	1 063	280	46	33.5	7.0
5411102	Legal aid societies & similar legal services	11	2 068	1 665	1 063	280	46	33.5	7.0
5417	Scientific research & development services	6	2 706	2 657	780	160	27	1.7	1.7
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	D	a	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	D	a	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	D	a	D	D
5417102	Research & development in the life sciences	2	D	D	D	D	a	D	D
54172	Research & development in the social sciences & humanities	2	D	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	2	D	D	D	D	a	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BISMARCK, ND MSA							
54	**Professional, scientific, & technical services**	**206**	**96 070**	**40 856**	**8 750**	**1 890**	**20.9**	**3.0**
541	Professional, scientific, & technical services	206	96 070	40 856	8 750	1 890	20.9	3.0
5411	Legal services	77	29 529	11 874	2 302	319	32.4	2.2
54111	Offices of lawyers	74	D	D	D	e	D	D
541110	Offices of lawyers	74	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	74	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	9 879	4 409	1 055	234	26.1	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	9 879	4 409	1 055	234	26.1	4.8
541211	Offices of certified public accountants	25	7 904	3 497	792	133	24.2	5.2
541213	Tax return preparation services	6	891	254	107	52	25.3	–
5413	Architectural, engineering, & related services	28	19 002	8 410	1 607	239	18.2	3.7
54131	Architectural services	6	4 706	1 737	360	46	35.0	–
541310	Architectural services	6	4 706	1 737	360	46	35.0	–
54133	Engineering services	17	12 706	5 942	1 085	160	13.1	–
541330	Engineering services	17	12 706	5 942	1 085	160	13.1	–
5415	Computer systems design & related services	17	22 533	10 480	2 486	688	3.7	.4
54151	Computer systems design & related services	17	22 533	10 480	2 486	688	3.7	.4
541519	Other computer related services	2	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	15	5 712	2 830	566	231	22.5	6.3
54161	Management consulting services	9	3 748	2 147	418	188	12.8	1.1
5418	Advertising & related services	11	5 978	2 251	586	115	22.3	2.5
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	FARGO–MOORHEAD, ND–MN MSA							
54	**Professional, scientific, & technical services**	**328**	**189 054**	**75 563**	**16 025**	**2 625**	**19.7**	**4.6**
541	Professional, scientific, & technical services	328	189 054	75 563	16 025	2 625	19.7	4.6
5411	Legal services	80	46 213	23 091	4 719	574	17.9	6.5
54111	Offices of lawyers	76	44 965	22 417	4 567	547	18.0	6.7
541110	Offices of lawyers	76	44 965	22 417	4 567	547	18.0	6.7
5411101	Offices of lawyers (except legal aid societies)	76	44 965	22 417	4 567	547	18.0	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	69	25 935	9 999	2 510	503	28.3	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	69	25 935	9 999	2 510	503	28.3	1.7
541211	Offices of certified public accountants	34	19 621	7 737	1 870	299	28.9	1.1
541213	Tax return preparation services	14	1 100	390	153	94	30.8	3.4
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	58	48 730	22 356	4 536	613	19.7	2.6
54131	Architectural services	20	15 739	5 354	1 233	185	24.1	2.1
541310	Architectural services	20	15 739	5 354	1 233	185	24.1	2.1
54133	Engineering services	29	30 963	15 976	3 088	387	15.7	2.8
541330	Engineering services	29	30 963	15 976	3 088	387	15.7	2.8
5414	Specialized design services	9	2 309	480	115	26	23.0	–
5415	Computer systems design & related services	24	16 773	4 938	1 173	206	22.4	1.4
54151	Computer systems design & related services	24	16 773	4 938	1 173	206	22.4	1.4
541511	Custom computer programming services	10	D	D	D	c	D	D
541512	Computer systems design services	13	7 853	2 836	543	91	27.5	–
5416	Management, scientific, & technical consulting services	35	11 432	3 122	592	114	13.9	5.8
54161	Management consulting services	27	D	D	D	b	D	D
54169	Other scientific & technical consulting services	8	D	D	D	b	D	D
541690	Other scientific & technical consulting services	8	D	D	D	b	D	D
5417	Scientific research & development services	5	9 519	2 961	612	114	3.3	28.1
5418	Advertising & related services	33	22 420	6 454	1 260	262	21.7	1.8
54189	Other services related to advertising	10	7 942	1 256	267	83	7.4	–
541890	Other services related to advertising	10	7 942	1 256	267	83	7.4	–
5418902	Advertising specialties goods distributor	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	15	5 723	2 162	508	213	19.1	–
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GRAND FORKS, ND–MN MSA							
54	**Professional, scientific, & technical services**	**138**	**61 020**	**28 563**	**5 461**	**925**	**30.9**	**4.3**
541	Professional, scientific, & technical services	138	61 020	28 563	5 461	925	30.9	4.3
5411	Legal services	53	17 148	7 965	1 641	277	25.9	5.6
54111	Offices of lawyers	51	D	D	D	e	D	D
541110	Offices of lawyers	51	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	10 523	6 615	1 369	223	20.0	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	10 523	6 615	1 369	223	20.0	.9
541211	Offices of certified public accountants	12	8 826	5 992	1 170	142	14.0	.8
541213	Tax return preparation services	5	1 086	382	132	64	25.0	–
5413	Architectural, engineering, & related services	26	25 515	11 507	1 961	294	37.9	2.4
54131	Architectural services	5	5 084	1 744	206	36	–	.3
541310	Architectural services	5	5 084	1 744	206	36	–	.3
54133	Engineering services	14	16 237	8 209	1 396	178	53.6	1.0
541330	Engineering services	14	16 237	8 209	1 396	178	53.6	1.0
5418	Advertising & related services	9	3 160	970	213	43	37.8	3.6
54189	Other services related to advertising	3	1 308	216	73	17	91.4	8.6
541890	Other services related to advertising	3	1 308	216	73	17	91.4	8.6
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	8	1 704	360	72	26	17.7	–
541921	Photographic studios, portrait	8	1 704	360	72	26	17.7	–
	AREA OUTSIDE NORTH DAKOTA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**490**	**106 504**	**44 831**	**9 844**	**2 097**	**34.2**	**3.4**
541	Professional, scientific, & technical services	490	106 504	44 831	9 844	2 097	34.2	3.4
5411	Legal services	209	38 494	16 070	3 451	640	37.4	3.7
54111	Offices of lawyers	165	34 220	14 295	3 045	530	33.6	3.0
541110	Offices of lawyers	165	34 220	14 295	3 045	530	33.6	3.0
5411101	Offices of lawyers (except legal aid societies)	165	34 220	14 295	3 045	530	33.6	3.0
54119	Other legal services	44	4 274	1 775	406	110	68.0	9.3
541191	Title abstract & settlement offices	44	4 274	1 775	406	110	68.0	9.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	121	20 029	8 708	2 166	462	52.1	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	121	20 029	8 708	2 166	462	52.1	4.5
541211	Offices of certified public accountants	57	D	D	D	e	D	D
541213	Tax return preparation services	31	2 440	625	228	98	59.0	2.5
541219	Other accounting services	32	D	D	D	b	D	D
5413	Architectural, engineering, & related services	53	21 459	10 780	2 116	321	21.2	1.6
54133	Engineering services	21	D	D	D	c	D	D
541330	Engineering services	21	D	D	D	c	D	D
5414	Specialized design services	13	D	D	D	b	D	D
5415	Computer systems design & related services	11	D	D	D	e	D	D
54151	Computer systems design & related services	11	D	D	D	e	D	D
541519	Other computer related services	1	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	36	D	D	D	b	D	D
54161	Management consulting services	19	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	33	D	D	D	b	D	D
54192	Photographic services	26	D	D	D	b	D	D
541921	Photographic studios, portrait	26	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	BISMARCK, ND MSA								
54	**Professional, scientific, & technical services**	**4**	**737**	**447**	**264**	**63**	**13**	**67.0**	**–**
	FARGO–MOORHEAD, ND–MN MSA								
54	**Professional, scientific, & technical services**	**6**	**4 186**	**3 888**	**1 467**	**354**	**43**	**2.2**	**1.1**
541	Professional, scientific, & technical services	6	4 186	3 888	1 467	354	43	2.2	1.1
	GRAND FORKS, ND–MN MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	b	D	D
	AREA OUTSIDE NORTH DAKOTA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADAMS COUNTY, ND							
54	**Professional, scientific, & technical services**	**6**	**483**	**168**	**38**	**13**	**58.8**	**4.3**
	BARNES COUNTY, ND							
54	**Professional, scientific, & technical services**	**15**	**4 348**	**1 484**	**270**	**58**	**49.1**	**–**
541	Professional, scientific, & technical services	15	4 348	1 484	270	58	49.1	–
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	BENSON COUNTY, ND							
54	**Professional, scientific, & technical services**	**3**	**276**	**56**	**5**	**2**	**D**	**–**
	BOTTINEAU COUNTY, ND							
54	**Professional, scientific, & technical services**	**12**	**2 444**	**949**	**177**	**33**	**32.6**	**1.0**
541	Professional, scientific, & technical services	12	2 444	949	177	33	32.6	1.0
	BOWMAN COUNTY, ND							
54	**Professional, scientific, & technical services**	**8**	**1 947**	**913**	**187**	**29**	**86.5**	**11.9**
541	Professional, scientific, & technical services	8	1 947	913	187	29	86.5	11.9
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	BURKE COUNTY, ND							
54	**Professional, scientific, & technical services**	**3**	**311**	**49**	**10**	**6**	**100.0**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BURLEIGH COUNTY, ND							
54	**Professional, scientific, & technical services**	**176**	**87 500**	**37 210**	**7 975**	**1 604**	**20.0**	**2.7**
541	Professional, scientific, & technical services	176	87 500	37 210	7 975	1 604	20.0	2.7
5411	Legal services	66	27 395	11 450	2 201	291	29.7	2.3
54111	Offices of lawyers	64	D	D	D	e	D	D
541110	Offices of lawyers	64	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	64	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	9 157	4 009	961	194	24.0	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	9 157	4 009	961	194	24.0	5.2
541211	Offices of certified public accountants	23	D	D	D	c	D	D
5413	Architectural, engineering, & related services	25	17 696	7 860	1 496	223	17.0	4.0
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	15	D	D	D	c	D	D
541330	Engineering services	15	D	D	D	c	D	D
5415	Computer systems design & related services	14	22 249	10 296	2 462	683	3.3	–
54151	Computer systems design & related services	14	22 249	10 296	2 462	683	3.3	–
541519	Other computer related services	2	D	D	D	f	D	D
5418	Advertising & related services	11	5 978	2 251	586	115	22.3	2.5
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	CASS COUNTY, ND							
54	**Professional, scientific, & technical services**	**272**	**164 126**	**65 923**	**14 014**	**2 318**	**19.6**	**2.1**
541	Professional, scientific, & technical services	272	164 126	65 923	14 014	2 318	19.6	2.1
5411	Legal services	62	33 616	17 636	3 645	432	16.0	2.7
54111	Offices of lawyers	59	D	D	D	e	D	D
541110	Offices of lawyers	59	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	59	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	57	24 200	9 452	2 363	467	27.3	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	57	24 200	9 452	2 363	467	27.3	1.7
541211	Offices of certified public accountants	30	D	D	D	e	D	D
541213	Tax return preparation services	10	D	D	D	b	D	D
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	48	43 144	20 373	4 079	533	21.1	2.3
54131	Architectural services	16	D	D	D	c	D	D
541310	Architectural services	16	D	D	D	c	D	D
54133	Engineering services	25	D	D	D	e	D	D
541330	Engineering services	25	D	D	D	e	D	D
5414	Specialized design services	9	2 309	480	115	26	23.0	–
5415	Computer systems design & related services	21	D	D	D	c	D	D
54151	Computer systems design & related services	21	D	D	D	c	D	D
541511	Custom computer programming services	10	D	D	D	c	D	D
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	29	D	D	D	c	D	D
54161	Management consulting services	25	D	D	D	b	D	D
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	b	D	D
5418	Advertising & related services	30	D	D	D	e	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	c	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	CAVALIER COUNTY, ND							
54	**Professional, scientific, & technical services**	**10**	**702**	**206**	**39**	**17**	**71.5**	**–**
	DICKEY COUNTY, ND							
54	**Professional, scientific, & technical services**	**8**	**923**	**423**	**118**	**22**	**40.6**	**6.1**
541	Professional, scientific, & technical services	8	923	423	118	22	40.6	6.1
	DIVIDE COUNTY, ND							
54	**Professional, scientific, & technical services**	**4**	**501**	**155**	**41**	**13**	**58.7**	**–**
	DUNN COUNTY, ND							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	EDDY COUNTY, ND							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EMMONS COUNTY, ND							
54	**Professional, scientific, & technical services**	**7**	**475**	**96**	**32**	**11**	**87.4**	**–**
	FOSTER COUNTY, ND							
54	**Professional, scientific, & technical services**	**7**	**749**	**157**	**27**	**13**	**47.0**	**16.8**
	GOLDEN VALLEY COUNTY, ND							
54	**Professional, scientific, & technical services**	**5**	**888**	**263**	**51**	**10**	**8.4**	**–**
541	Professional, scientific, & technical services	5	888	263	51	10	8.4	–
	GRAND FORKS COUNTY, ND							
54	**Professional, scientific, & technical services**	**109**	**51 337**	**24 079**	**4 493**	**771**	**30.8**	**4.5**
541	Professional, scientific, & technical services	109	51 337	24 079	4 493	771	30.8	4.5
5411	Legal services	40	13 362	6 314	1 288	218	23.1	5.0
54111	Offices of lawyers	39	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	9 019	5 857	1 187	186	14.8	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	9 019	5 857	1 187	186	14.8	1.0
541211	Offices of certified public accountants	9	D	D	D	c	D	D
5413	Architectural, engineering, & related services	23	21 647	9 579	1 563	247	42.7	2.8
54131	Architectural services	5	5 084	1 744	206	36	–	.3
541310	Architectural services	5	5 084	1 744	206	36	–	.3
54133	Engineering services	11	12 369	6 281	998	131	67.1	1.3
541330	Engineering services	11	12 369	6 281	998	131	67.1	1.3
5418	Advertising & related services	9	3 160	970	213	43	37.8	3.6
54189	Other services related to advertising	3	1 308	216	73	17	91.4	8.6
541890	Other services related to advertising	3	1 308	216	73	17	91.4	8.6
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	GRANT COUNTY, ND							
54	**Professional, scientific, & technical services**	**3**	**186**	**49**	**11**	**4**	**–**	**–**
	GRIGGS COUNTY, ND							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	HETTINGER COUNTY, ND							
54	**Professional, scientific, & technical services**	**3**	**206**	**65**	**22**	**8**	**D**	**–**
	KIDDER COUNTY, ND							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	LAMOURE COUNTY, ND							
54	**Professional, scientific, & technical services**	**3**	**188**	**49**	**15**	**7**	**D**	**–**
	LOGAN COUNTY, ND							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MCHENRY COUNTY, ND							
54	**Professional, scientific, & technical services**	**5**	**709**	**121**	**23**	**10**	**60.8**	**–**
	MCINTOSH COUNTY, ND							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MCKENZIE COUNTY, ND							
54	**Professional, scientific, & technical services**	**5**	**710**	**352**	**59**	**23**	**15.2**	**12.7**
	MCLEAN COUNTY, ND							
54	**Professional, scientific, & technical services**	**7**	**832**	**220**	**47**	**14**	**51.7**	**28.7**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MERCER COUNTY, ND							
54	**Professional, scientific, & technical services**	**10**	**1 718**	**462**	**125**	**33**	**54.5**	**–**
541	Professional, scientific, & technical services	10	1 718	462	125	33	54.5	–
	MORTON COUNTY, ND							
54	**Professional, scientific, & technical services**	**30**	**8 570**	**3 646**	**775**	**286**	**29.7**	**6.0**
541	Professional, scientific, & technical services	30	8 570	3 646	775	286	29.7	6.0
5416	Management, scientific, & technical consulting services	2	D	D	D	c	D	D
54161	Management consulting services	2	D	D	D	c	D	D
	MOUNTRAIL COUNTY, ND							
54	**Professional, scientific, & technical services**	**4**	**520**	**264**	**78**	**22**	**98.5**	**1.5**
	NELSON COUNTY, ND							
54	**Professional, scientific, & technical services**	**5**	**335**	**100**	**35**	**14**	**100.0**	**–**
	OLIVER COUNTY, ND							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	PEMBINA COUNTY, ND							
54	**Professional, scientific, & technical services**	**13**	**1 845**	**743**	**124**	**25**	**30.7**	**5.2**
541	Professional, scientific, & technical services	13	1 845	743	124	25	30.7	5.2
	PIERCE COUNTY, ND							
54	**Professional, scientific, & technical services**	**8**	**1 080**	**272**	**71**	**27**	**42.1**	**27.8**
541	Professional, scientific, & technical services	8	1 080	272	71	27	42.1	27.8
	RAMSEY COUNTY, ND							
54	**Professional, scientific, & technical services**	**19**	**3 328**	**1 097**	**226**	**51**	**69.5**	**3.0**
541	Professional, scientific, & technical services	19	3 328	1 097	226	51	69.5	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	889	295	90	16	47.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	889	295	90	16	47.4	–
	RANSOM COUNTY, ND							
54	**Professional, scientific, & technical services**	**8**	**645**	**171**	**42**	**15**	**73.8**	**–**
	RENVILLE COUNTY, ND							
54	**Professional, scientific, & technical services**	**4**	**106**	**34**	**6**	**5**	**99.1**	**–**
	RICHLAND COUNTY, ND							
54	**Professional, scientific, & technical services**	**29**	**6 554**	**2 453**	**665**	**112**	**27.2**	**10.7**
541	Professional, scientific, & technical services	29	6 554	2 453	665	112	27.2	10.7
	ROLETTE COUNTY, ND							
54	**Professional, scientific, & technical services**	**4**	**356**	**107**	**36**	**8**	**–**	**46.3**
	SARGENT COUNTY, ND							
54	**Professional, scientific, & technical services**	**5**	**266**	**71**	**15**	**8**	**50.4**	**–**
	SHERIDAN COUNTY, ND							
54	**Professional, scientific, & technical services**	**3**	**67**	**19**	**4**	**3**	**D**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	STARK COUNTY, ND							
54	**Professional, scientific, & technical services**	**46**	**12 033**	**5 966**	**1 361**	**214**	**17.4**	**.4**
541	Professional, scientific, & technical services	46	12 033	5 966	1 361	214	17.4	.4
5411	Legal services	14	4 580	2 205	604	66	12.1	–
54111	Offices of lawyers	11	4 279	2 093	577	61	8.4	–
541110	Offices of lawyers	11	4 279	2 093	577	61	8.4	–
5411101	Offices of lawyers (except legal aid societies)	11	4 279	2 093	577	61	8.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 449	1 037	234	45	53.7	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 449	1 037	234	45	53.7	1.8
5413	Architectural, engineering, & related services	6	3 621	2 140	383	64	–	–
	STEELE COUNTY, ND							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	STUTSMAN COUNTY, ND							
54	**Professional, scientific, & technical services**	**26**	**6 353**	**3 383**	**812**	**119**	**35.5**	**1.7**
541	Professional, scientific, & technical services	26	6 353	3 383	812	119	35.5	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 177	572	122	26	93.3	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 177	572	122	26	93.3	6.7
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	TOWNER COUNTY, ND							
54	**Professional, scientific, & technical services**	**5**	**712**	**271**	**61**	**12**	**69.0**	**–**
	TRAILL COUNTY, ND							
54	**Professional, scientific, & technical services**	**12**	**1 817**	**795**	**167**	**31**	**22.6**	**1.4**
541	Professional, scientific, & technical services	12	1 817	795	167	31	22.6	1.4
	WALSH COUNTY, ND							
54	**Professional, scientific, & technical services**	**17**	**3 177**	**923**	**201**	**57**	**62.3**	**–**
541	Professional, scientific, & technical services	17	3 177	923	201	57	62.3	–
	WARD COUNTY, ND							
54	**Professional, scientific, & technical services**	**86**	**37 950**	**17 364**	**3 651**	**818**	**26.3**	**2.8**
541	Professional, scientific, & technical services	86	37 950	17 364	3 651	818	26.3	2.8
5411	Legal services	30	10 757	5 708	1 107	146	27.1	1.6
54111	Offices of lawyers	27	D	D	D	c	D	D
541110	Offices of lawyers	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	6 823	3 545	836	137	31.1	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	6 823	3 545	836	137	31.1	3.5
541211	Offices of certified public accountants	8	5 598	3 045	672	86	23.3	2.1
5413	Architectural, engineering, & related services	13	5 230	2 260	386	75	33.3	6.5
5415	Computer systems design & related services	3	10 394	4 648	1 147	396	D	–
54151	Computer systems design & related services	3	10 394	4 648	1 147	396	D	–
541519	Other computer related services	1	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	WELLS COUNTY, ND							
54	**Professional, scientific, & technical services**	**14**	**1 080**	**276**	**70**	**31**	**92.3**	**–**
541	Professional, scientific, & technical services	14	1 080	276	70	31	92.3	–
	WILLIAMS COUNTY, ND							
54	**Professional, scientific, & technical services**	**42**	**8 498**	**3 993**	**846**	**171**	**17.0**	**.6**
541	Professional, scientific, & technical services	42	8 498	3 993	846	171	17.0	.6
5411	Legal services	15	3 501	1 813	386	69	15.8	–
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 835	999	221	32	17.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 835	999	221	32	17.6	–
5413	Architectural, engineering, & related services	12	2 068	873	188	42	16.1	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BEULAH, ND							
54	**Professional, scientific, & technical services**	**5**	**1 063**	**334**	**91**	**19**	**26.5**	**–**
541	Professional, scientific, & technical services	5	1 063	334	91	19	26.5	–
	BISMARCK, ND							
54	**Professional, scientific, & technical services**	**174**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	174	D	D	D	g	D	D
5411	Legal services	66	27 395	11 450	2 201	291	29.7	2.3
54111	Offices of lawyers	64	D	D	D	e	D	D
541110	Offices of lawyers	64	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	64	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	9 157	4 009	961	194	24.0	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	9 157	4 009	961	194	24.0	5.2
541211	Offices of certified public accountants	23	D	D	D	c	D	D
5413	Architectural, engineering, & related services	24	D	D	D	c	D	D
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	14	D	D	D	c	D	D
541330	Engineering services	14	D	D	D	c	D	D
5415	Computer systems design & related services	13	D	D	D	f	D	D
54151	Computer systems design & related services	13	D	D	D	f	D	D
541519	Other computer related services	2	D	D	D	f	D	D
5418	Advertising & related services	11	5 978	2 251	586	115	22.3	2.5
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	BOTTINEAU, ND							
54	**Professional, scientific, & technical services**	**8**	**2 188**	**888**	**169**	**32**	**25.9**	**–**
541	Professional, scientific, & technical services	8	2 188	888	169	32	25.9	–
	DEVILS LAKE, ND							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
	DICKINSON, ND							
54	**Professional, scientific, & technical services**	**45**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	45	D	D	D	c	D	D
5411	Legal services	14	4 580	2 205	604	66	12.1	–
54111	Offices of lawyers	11	4 279	2 093	577	61	8.4	–
541110	Offices of lawyers	11	4 279	2 093	577	61	8.4	–
5411101	Offices of lawyers (except legal aid societies)	11	4 279	2 093	577	61	8.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	3 621	2 140	383	64	–	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FARGO, ND							
54	**Professional, scientific, & technical services**	**246**	**147 910**	**57 952**	**12 397**	**2 129**	**20.8**	**2.0**
541	Professional, scientific, & technical services	246	147 910	57 952	12 397	2 129	20.8	2.0
5411	Legal services	57	D	D	D	e	D	D
54111	Offices of lawyers	54	29 853	15 315	3 134	377	17.1	2.3
541110	Offices of lawyers	54	29 853	15 315	3 134	377	17.1	2.3
5411101	Offices of lawyers (except legal aid societies)	54	29 853	15 315	3 134	377	17.1	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	51	23 511	9 280	2 313	452	25.3	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	51	23 511	9 280	2 313	452	25.3	1.5
541211	Offices of certified public accountants	26	D	D	D	e	D	D
541213	Tax return preparation services	9	D	D	D	b	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	40	32 251	15 169	3 004	408	27.1	2.7
54131	Architectural services	15	D	D	D	c	D	D
541310	Architectural services	15	D	D	D	c	D	D
54133	Engineering services	18	D	D	D	e	D	D
541330	Engineering services	18	D	D	D	e	D	D
5414	Specialized design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	21	D	D	D	c	D	D
54151	Computer systems design & related services	21	D	D	D	c	D	D
541511	Custom computer programming services	10	D	D	D	c	D	D
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	25	9 574	2 177	462	94	11.9	4.2
54161	Management consulting services	22	D	D	D	b	D	D
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	b	D	D
5418	Advertising & related services	30	D	D	D	e	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	GRAFTON, ND							
54	**Professional, scientific, & technical services**	**10**	**2 292**	**525**	**116**	**34**	**59.6**	**–**
541	Professional, scientific, & technical services	10	2 292	525	116	34	59.6	–
	GRAND FORKS, ND							
54	**Professional, scientific, & technical services**	**102**	**48 372**	**23 244**	**4 238**	**710**	**31.7**	**4.4**
541	Professional, scientific, & technical services	102	48 372	23 244	4 238	710	31.7	4.4
5411	Legal services	36	D	D	D	c	D	D
54111	Offices of lawyers	35	D	D	D	c	D	D
541110	Offices of lawyers	35	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	c	D	D
541211	Offices of certified public accountants	9	D	D	D	c	D	D
5413	Architectural, engineering, & related services	22	D	D	D	c	D	D
54131	Architectural services	5	5 084	1 744	206	36	–	.3
541310	Architectural services	5	5 084	1 744	206	36	–	.3
54133	Engineering services	11	12 369	6 281	998	131	67.1	1.3
541330	Engineering services	11	12 369	6 281	998	131	67.1	1.3
5418	Advertising & related services	9	3 160	970	213	43	37.8	3.6
54189	Other services related to advertising	3	1 308	216	73	17	91.4	8.6
541890	Other services related to advertising	3	1 308	216	73	17	91.4	8.6
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	HAZEN, ND							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	JAMESTOWN, ND							
54	**Professional, scientific, & technical services**	**26**	**6 353**	**3 383**	**812**	**119**	**35.5**	**1.7**
541	Professional, scientific, & technical services	26	6 353	3 383	812	119	35.5	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 177	572	122	26	93.3	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 177	572	122	26	93.3	6.7
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MANDAN, ND							
54	**Professional, scientific, & technical services**	**25**	**7 965**	**3 301**	**691**	**253**	**29.6**	**6.5**
541	Professional, scientific, & technical services	25	7 965	3 301	691	253	29.6	6.5
5416	Management, scientific, & technical consulting services	2	D	D	D	c	D	D
54161	Management consulting services	2	D	D	D	c	D	D
	MINOT, ND							
54	**Professional, scientific, & technical services**	**80**	**36 978**	**17 070**	**3 572**	**797**	**25.1**	**2.9**
541	Professional, scientific, & technical services	80	36 978	17 070	3 572	797	25.1	2.9
5411	Legal services	29	D	D	D	c	D	D
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	c	D	D
541211	Offices of certified public accountants	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
5415	Computer systems design & related services	3	10 394	4 648	1 147	396	D	–
54151	Computer systems design & related services	3	10 394	4 648	1 147	396	D	–
541519	Other computer related services	1	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	RUGBY, ND							
54	**Professional, scientific, & technical services**	**8**	**1 080**	**272**	**71**	**27**	**42.1**	**27.8**
541	Professional, scientific, & technical services	8	1 080	272	71	27	42.1	27.8
	VALLEY CITY, ND							
54	**Professional, scientific, & technical services**	**15**	**4 348**	**1 484**	**270**	**58**	**49.1**	**–**
541	Professional, scientific, & technical services	15	4 348	1 484	270	58	49.1	–
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	WAHPETON, ND							
54	**Professional, scientific, & technical services**	**24**	**6 028**	**2 327**	**631**	**104**	**28.6**	**10.1**
541	Professional, scientific, & technical services	24	6 028	2 327	631	104	28.6	10.1
	WEST FARGO, ND							
54	**Professional, scientific, & technical services**	**16**	**13 924**	**7 021**	**1 454**	**149**	**4.3**	**1.3**
541	Professional, scientific, & technical services	16	13 924	7 021	1 454	149	4.3	1.3
5413	Architectural, engineering, & related services	4	9 529	4 511	968	95	–	1.0
54133	Engineering services	4	9 529	4 511	968	95	–	1.0
541330	Engineering services	4	9 529	4 511	968	95	–	1.0
	WILLISTON, ND							
54	**Professional, scientific, & technical services**	**35**	**7 743**	**3 739**	**800**	**152**	**13.4**	**.7**
541	Professional, scientific, & technical services	35	7 743	3 739	800	152	13.4	.7
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	12	3 152	1 641	344	56	10.3	–
541110	Offices of lawyers	12	3 152	1 641	344	56	10.3	–
5411101	Offices of lawyers (except legal aid societies)	12	3 152	1 641	344	56	10.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	BALANCE OF ADAMS COUNTY, ND							
54	**Professional, scientific, & technical services**	**6**	**483**	**168**	**38**	**13**	**58.8**	**4.3**
	BALANCE OF BENSON COUNTY, ND							
54	**Professional, scientific, & technical services**	**3**	**276**	**56**	**5**	**2**	**D**	**–**
	BALANCE OF BOTTINEAU COUNTY, ND							
54	**Professional, scientific, & technical services**	**4**	**256**	**61**	**8**	**1**	**90.2**	**9.8**
	BALANCE OF BOWMAN COUNTY, ND							
54	**Professional, scientific, & technical services**	**8**	**1 947**	**913**	**187**	**29**	**86.5**	**11.9**
541	Professional, scientific, & technical services	8	1 947	913	187	29	86.5	11.9
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BURKE COUNTY, ND							
54	**Professional, scientific, & technical services**	**3**	**311**	**49**	**10**	**6**	**100.0**	**–**
	BALANCE OF BURLEIGH COUNTY, ND							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	BALANCE OF CASS COUNTY, ND							
54	**Professional, scientific, & technical services**	**10**	**2 292**	**950**	**163**	**40**	**35.4**	**15.5**
541	Professional, scientific, & technical services	10	2 292	950	163	40	35.4	15.5
5413	Architectural, engineering, & related services	4	1 364	693	107	30	26.5	–
	BALANCE OF CAVALIER COUNTY, ND							
54	**Professional, scientific, & technical services**	**10**	**702**	**206**	**39**	**17**	**71.5**	**–**
	BALANCE OF DICKEY COUNTY, ND							
54	**Professional, scientific, & technical services**	**8**	**923**	**423**	**118**	**22**	**40.6**	**6.1**
541	Professional, scientific, & technical services	8	923	423	118	22	40.6	6.1
	BALANCE OF DIVIDE COUNTY, ND							
54	**Professional, scientific, & technical services**	**4**	**501**	**155**	**41**	**13**	**58.7**	**–**
	BALANCE OF DUNN COUNTY, ND							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF EDDY COUNTY, ND							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF EMMONS COUNTY, ND							
54	**Professional, scientific, & technical services**	**7**	**475**	**96**	**32**	**11**	**87.4**	**–**
	BALANCE OF FOSTER COUNTY, ND							
54	**Professional, scientific, & technical services**	**7**	**749**	**157**	**27**	**13**	**47.0**	**16.8**
	BALANCE OF GOLDEN VALLEY COUNTY, ND							
54	**Professional, scientific, & technical services**	**5**	**888**	**263**	**51**	**10**	**8.4**	**–**
541	Professional, scientific, & technical services	5	888	263	51	10	8.4	–
	BALANCE OF GRAND FORKS COUNTY, ND							
54	**Professional, scientific, & technical services**	**7**	**2 965**	**835**	**255**	**61**	**16.5**	**6.3**
541	Professional, scientific, & technical services	7	2 965	835	255	61	16.5	6.3
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	BALANCE OF GRANT COUNTY, ND							
54	**Professional, scientific, & technical services**	**3**	**186**	**49**	**11**	**4**	**–**	**–**
	BALANCE OF GRIGGS COUNTY, ND							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HETTINGER COUNTY, ND							
54	**Professional, scientific, & technical services**	**3**	**206**	**65**	**22**	**8**	**D**	**–**
	BALANCE OF KIDDER COUNTY, ND							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LAMOURE COUNTY, ND							
54	**Professional, scientific, & technical services**	**3**	**188**	**49**	**15**	**7**	**D**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LOGAN COUNTY, ND							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MCHENRY COUNTY, ND							
54	**Professional, scientific, & technical services**	**5**	**709**	**121**	**23**	**10**	**60.8**	**–**
	BALANCE OF MCINTOSH COUNTY, ND							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MCKENZIE COUNTY, ND							
54	**Professional, scientific, & technical services**	**5**	**710**	**352**	**59**	**23**	**15.2**	**12.7**
	BALANCE OF MCLEAN COUNTY, ND							
54	**Professional, scientific, & technical services**	**7**	**832**	**220**	**47**	**14**	**51.7**	**28.7**
	BALANCE OF MERCER COUNTY, ND							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MORTON COUNTY, ND							
54	**Professional, scientific, & technical services**	**5**	**605**	**345**	**84**	**33**	**30.6**	**–**
	BALANCE OF MOUNTRAIL COUNTY, ND							
54	**Professional, scientific, & technical services**	**4**	**520**	**264**	**78**	**22**	**98.5**	**1.5**
	BALANCE OF NELSON COUNTY, ND							
54	**Professional, scientific, & technical services**	**5**	**335**	**100**	**35**	**14**	**100.0**	**–**
	BALANCE OF OLIVER COUNTY, ND							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PEMBINA COUNTY, ND							
54	**Professional, scientific, & technical services**	**13**	**1 845**	**743**	**124**	**25**	**30.7**	**5.2**
541	Professional, scientific, & technical services	13	1 845	743	124	25	30.7	5.2
	BALANCE OF RAMSEY COUNTY, ND							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF RANSOM COUNTY, ND							
54	**Professional, scientific, & technical services**	**8**	**645**	**171**	**42**	**15**	**73.8**	**–**
	BALANCE OF RENVILLE COUNTY, ND							
54	**Professional, scientific, & technical services**	**4**	**106**	**34**	**6**	**5**	**99.1**	**–**
	BALANCE OF RICHLAND COUNTY, ND							
54	**Professional, scientific, & technical services**	**5**	**526**	**126**	**34**	**8**	**11.6**	**17.1**
	BALANCE OF ROLETTE COUNTY, ND							
54	**Professional, scientific, & technical services**	**4**	**356**	**107**	**36**	**8**	**–**	**46.3**
	BALANCE OF SARGENT COUNTY, ND							
54	**Professional, scientific, & technical services**	**5**	**266**	**71**	**15**	**8**	**50.4**	**–**
	BALANCE OF SHERIDAN COUNTY, ND							
54	**Professional, scientific, & technical services**	**3**	**67**	**19**	**4**	**3**	**D**	**–**
	BALANCE OF STARK COUNTY, ND							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF STEELE COUNTY, ND							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF TOWNER COUNTY, ND							
54	**Professional, scientific, & technical services**	**5**	**712**	**271**	**61**	**12**	**69.0**	**–**
	BALANCE OF TRAILL COUNTY, ND							
54	**Professional, scientific, & technical services**	**12**	**1 817**	**795**	**167**	**31**	**22.6**	**1.4**
541	Professional, scientific, & technical services	12	1 817	795	167	31	22.6	1.4
	BALANCE OF WALSH COUNTY, ND							
54	**Professional, scientific, & technical services**	**7**	**885**	**398**	**85**	**23**	**69.4**	**–**
541	Professional, scientific, & technical services	7	885	398	85	23	69.4	–
	BALANCE OF WARD COUNTY, ND							
54	**Professional, scientific, & technical services**	**6**	**972**	**294**	**79**	**21**	**72.2**	**–**
541	Professional, scientific, & technical services	6	972	294	79	21	72.2	–
	BALANCE OF WELLS COUNTY, ND							
54	**Professional, scientific, & technical services**	**14**	**1 080**	**276**	**70**	**31**	**92.3**	**–**
541	Professional, scientific, & technical services	14	1 080	276	70	31	92.3	–
	BALANCE OF WILLIAMS COUNTY, ND							
54	**Professional, scientific, & technical services**	**7**	**755**	**254**	**46**	**19**	**54.7**	**–**

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NORTH DAKOTA

There are no geographic notes for the state of North Dakota.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

NORTH DAKOTA

Bismarck, ND MSA

Burleigh County, ND

Morton County, ND

Fargo—Moorhead, ND—MN MSA

Clay County, MN

Cass County, ND

Grand Forks, ND—MN MSA

Polk County, MN

Grand Forks County, ND

U.S. Census Bureau, 1997 Economic Census

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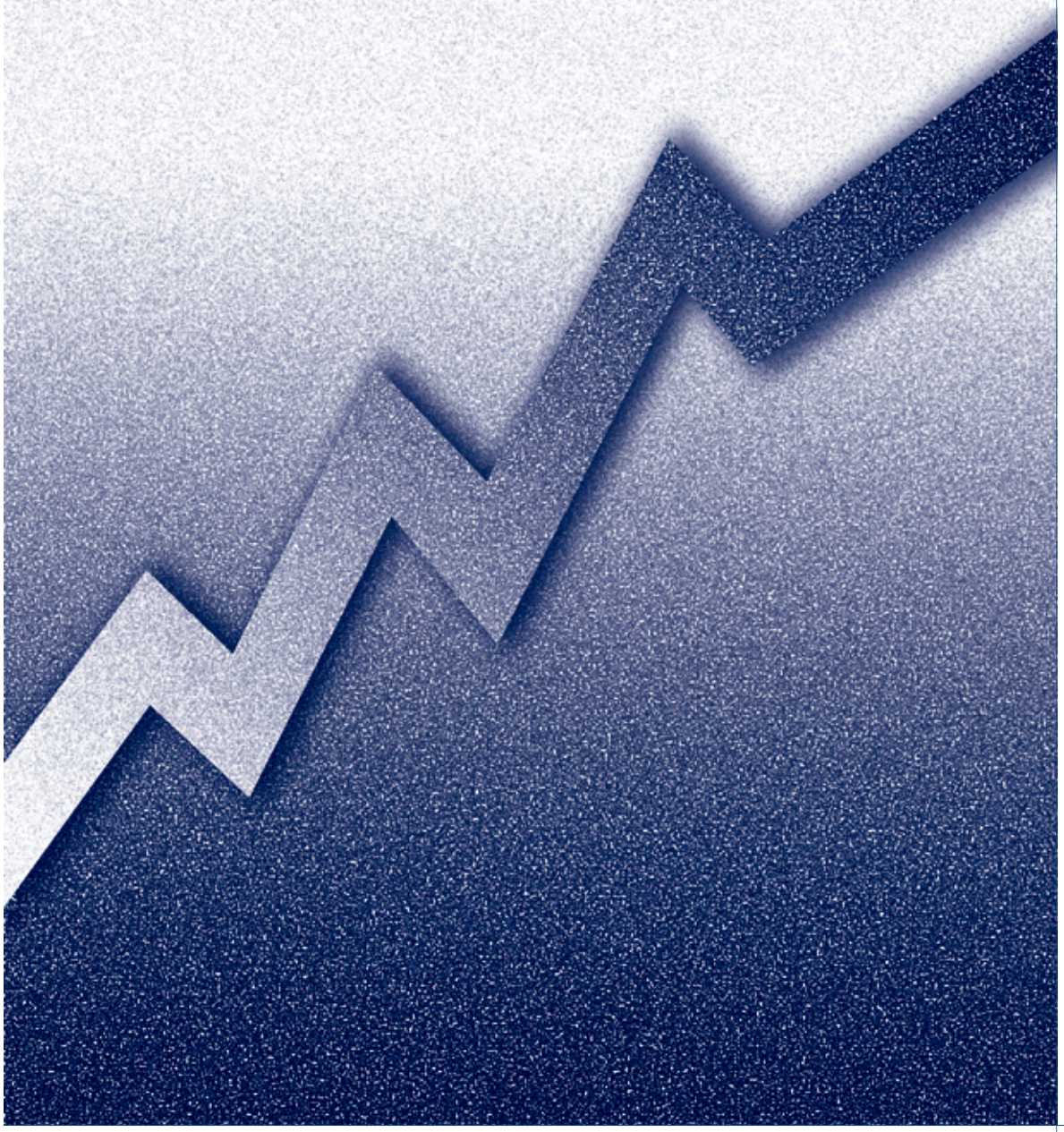

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEBRASKA							
54	**Professional, scientific, & technical services**	**3 076**	**2 273 441**	**837 966**	**186 470**	**25 720**	**17.8**	**3.5**
541	Professional, scientific, & technical services	3 076	2 273 441	837 966	186 470	25 720	17.8	3.5
5411	Legal services	931	408 939	154 579	31 674	4 336	22.4	5.2
54111	Offices of lawyers	870	388 722	146 950	29 945	4 020	22.8	4.9
541110	Offices of lawyers	870	388 722	146 950	29 945	4 020	22.8	4.9
5411101	Offices of lawyers (except legal aid societies)	870	388 722	146 950	29 945	4 020	22.8	4.9
54119	Other legal services	61	20 217	7 629	1 729	316	14.1	11.8
541191	Title abstract & settlement offices	60	D	D	D	e	D	D
541199	All other legal services	1	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	597	298 328	127 987	30 203	4 767	19.9	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	597	298 328	127 987	30 203	4 767	19.9	3.3
541211	Offices of certified public accountants	320	185 090	77 767	17 867	2 520	21.6	2.0
541213	Tax return preparation services	101	13 311	4 190	1 544	814	37.1	9.4
541214	Payroll services	17	14 253	10 535	2 308	581	5.8	6.3
541219	Other accounting services	159	85 674	35 495	8 484	852	15.9	4.6
5413	Architectural, engineering, & related services	378	344 060	168 030	37 310	4 318	21.3	2.3
54131	Architectural services	116	108 018	45 516	10 668	1 115	15.2	1.1
541310	Architectural services	116	108 018	45 516	10 668	1 115	15.2	1.1
54133	Engineering services	190	191 878	102 157	22 499	2 515	26.6	3.0
541330	Engineering services	190	191 878	102 157	22 499	2 515	26.6	3.0
54134	Drafting services	7	1 464	680	154	29	20.2	.3
541340	Drafting services	7	1 464	680	154	29	20.2	.3
54135	Building inspection services	7	570	213	44	9	56.1	–
541350	Building inspection services	7	570	213	44	9	56.1	–
54137	Surveying & mapping (except geophysical) services	29	4 912	1 929	378	97	44.4	3.9
541370	Surveying & mapping (except geophysical) services	29	4 912	1 929	378	97	44.4	3.9
54138	Testing laboratories	29	37 218	17 535	3 567	553	8.6	2.3
541380	Testing laboratories	29	37 218	17 535	3 567	553	8.6	2.3
5414	Specialized design services	104	40 289	9 909	2 429	463	37.0	8.4
54141	Interior design services	43	18 844	3 720	962	225	33.5	16.7
541410	Interior design services	43	18 844	3 720	962	225	33.5	16.7
54142	Industrial design services	3	D	D	D	a	D	D
541420	Industrial design services	3	D	D	D	a	D	D
54143	Graphic design services	57	20 796	6 002	1 419	229	38.9	1.1
541430	Graphic design services	57	20 796	6 002	1 419	229	38.9	1.1
5414301	Graphic design services (except commercial art & medical artists)	44	15 873	4 428	1 066	168	47.2	1.2
5414302	Commercial art	13	4 923	1 574	353	61	11.9	.9
54149	Other specialized design services	1	D	D	D	a	D	D
541490	Other specialized design services	1	D	D	D	a	D	D
5415	Computer systems design & related services	310	632 605	185 077	40 306	3 546	7.8	2.1
54151	Computer systems design & related services	310	632 605	185 077	40 306	3 546	7.8	2.1
541511	Custom computer programming services	143	D	D	D	g	D	D
541512	Computer systems design services	129	D	D	D	g	D	D
5415121	Computer systems integrators	50	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	79	49 465	21 216	5 049	439	23.4	5.4
541513	Computer facilities management services	3	D	D	D	b	D	D
541519	Other computer related services	35	8 148	3 387	637	89	32.5	49.3
5416	Management, scientific, & technical consulting services	330	104 850	42 706	9 397	1 252	37.2	10.5
54161	Management consulting services	247	86 293	35 937	7 965	1 032	37.9	10.0
541611	Administrative management & general management consulting service	104	33 692	14 586	3 396	521	41.6	20.5
541612	Human resources & executive search consulting services	74	33 803	14 855	3 104	351	26.9	2.8
5416121	Actuarial consulting	2	D	D	D	b	D	D
5416122	Executive placement services	37	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	35	15 424	5 287	1 147	146	25.2	3.9
541613	Marketing consulting services	48	14 377	5 046	1 143	103	51.4	5.4
541614	Process, physical distribution, & logistics consulting services	8	1 464	413	106	19	74.2	.8
541618	Other management consulting services	13	2 957	1 037	216	38	38.7	–
54162	Environmental consulting services	13	8 238	3 450	778	90	.5	5.4
541620	Environmental consulting services	13	8 238	3 450	778	90	.5	5.4
54169	Other scientific & technical consulting services	70	10 319	3 319	654	130	60.3	18.7
541690	Other scientific & technical consulting services	70	10 319	3 319	654	130	60.3	18.7
5417	Scientific research & development services	22	23 105	7 514	1 872	184	3.5	5.4
54171	R&D in the physical, engineering, & life sciences	21	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	21	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	15	D	D	D	c	D	D
5417102	Research & development in the life sciences	6	D	D	D	a	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	a	D	D

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEBRASKA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	204	232 996	56 975	12 471	1 888	25.1	3.1
54181	Advertising agencies	78	51 280	26 457	5 725	717	5.5	1.5
541810	Advertising agencies	78	51 280	26 457	5 725	717	5.5	1.5
54182	Public relations agencies	16	3 251	1 133	264	38	24.1	11.7
541820	Public relations agencies	16	3 251	1 133	264	38	24.1	11.7
54183	Media buying services	4	D	D	D	a	D	D
541830	Media buying services	4	D	D	D	a	D	D
54184	Media representatives	17	42 832	4 569	1 030	180	6.5	2.8
541840	Media representatives	17	42 832	4 569	1 030	180	6.5	2.8
5418401	Radio & television advertising representatives	9	D	D	D	b	D	D
5418402	Publishers' advertising representatives	8	D	D	D	b	D	D
54185	Display advertising	14	13 973	2 919	598	92	33.0	.5
541850	Display advertising	14	13 973	2 919	598	92	33.0	.5
5418501	Display advertising (except outdoor)	2	D	D	D	a	D	D
5418502	Outdoor advertising services	12	D	D	D	b	D	D
54186	Direct mail advertising	26	91 602	16 095	3 646	556	47.7	5.1
541860	Direct mail advertising	26	91 602	16 095	3 646	556	47.7	5.1
54187	Advertising material distribution services	5	D	D	D	b	D	D
541870	Advertising material distribution services	5	D	D	D	b	D	D
54189	Other services related to advertising	44	26 906	5 052	1 038	269	12.2	–
541890	Other services related to advertising	44	26 906	5 052	1 038	269	12.2	–
5418901	Welcoming services	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	20	22 877	3 901	787	164	9.5	–
5418903	Sign painting & lettering shop	20	3 872	1 075	235	60	27.5	.2
5418909	All other advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	200	188 269	85 189	20 808	4 966	8.9	3.0
54191	Marketing research & public opinion polling	19	D	D	D	h	D	D
541910	Marketing research & public opinion polling	19	D	D	D	h	D	D
54192	Photographic services	158	30 819	6 958	1 442	637	35.5	2.7
541921	Photographic studios, portrait	149	28 862	6 235	1 280	616	36.4	2.7
541922	Commercial photography	9	1 957	723	162	21	21.5	2.1
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	21	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	21	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	NEBRASKA								
54	**Professional, scientific, & technical services**	**25**	**20 050**	**22 700**	**5 333**	**1 362**	**169**	**5.2**	**1.5**
541	Professional, scientific, & technical services	25	20 050	22 700	5 333	1 362	169	5.2	1.5
5411	Legal services	14	3 326	3 228	1 774	426	74	19.9	4.1
54111	Offices of lawyers	14	3 326	3 228	1 774	426	74	19.9	4.1
541110	Offices of lawyers	14	3 326	3 228	1 774	426	74	19.9	4.1
5411102	Legal aid societies & similar legal services	14	3 326	3 228	1 774	426	74	19.9	4.1
5417	Scientific research & development services	11	16 724	19 472	3 559	936	95	2.3	1.0
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	D	a	D	D
5417102	Research & development in the life sciences	7	D	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	2	D	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	2	D	D	D	D	a	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LINCOLN, NE MSA							
54	**Professional, scientific, & technical services**	**483**	**688 020**	**211 585**	**46 568**	**7 161**	**8.2**	**2.1**
541	Professional, scientific, & technical services	483	688 020	211 585	46 568	7 161	8.2	2.1
5411	Legal services	120	67 136	22 234	4 477	702	19.3	5.1
54111	Offices of lawyers	117	D	D	D	f	D	D
541110	Offices of lawyers	117	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	117	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	74	53 231	20 383	4 638	756	16.6	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	74	53 231	20 383	4 638	756	16.6	1.4
541211	Offices of certified public accountants	37	43 654	14 893	3 431	512	13.2	.2
541213	Tax return preparation services	6	D	D	D	c	D	D
541219	Other accounting services	30	8 247	4 926	1 001	116	34.8	7.6
5413	Architectural, engineering, & related services	80	73 924	34 295	6 957	1 073	20.9	3.1
54131	Architectural services	34	D	D	D	e	D	D
541310	Architectural services	34	D	D	D	e	D	D
54133	Engineering services	32	27 180	12 649	2 825	402	33.1	7.0
541330	Engineering services	32	27 180	12 649	2 825	402	33.1	7.0
54138	Testing laboratories	6	D	D	D	e	D	D
541380	Testing laboratories	6	D	D	D	e	D	D
5414	Specialized design services	19	D	D	D	b	D	D
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414302	Commercial art	3	D	D	D	a	D	D
5415	Computer systems design & related services	45	225 464	33 277	6 176	724	2.0	.4
54151	Computer systems design & related services	45	225 464	33 277	6 176	724	2.0	.4
541511	Custom computer programming services	18	D	D	D	c	D	D
541512	Computer systems design services	21	D	D	D	f	D	D
5415121	Computer systems integrators	9	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	61	32 174	12 126	2 872	349	26.7	7.5
54161	Management consulting services	45	25 791	9 803	2 381	297	25.6	8.5
541611	Administrative management & general management consulting service	19	8 186	3 968	917	176	25.5	26.9
541612	Human resources & executive search consulting services	9	9 124	2 699	681	65	23.2	–
5416123	Human resources & personnel management consulting	7	D	D	D	b	D	D
541613	Marketing consulting services	11	7 076	2 528	651	38	32.0	–
54162	Environmental consulting services	4	4 143	1 705	358	37	–	5.3
541620	Environmental consulting services	4	4 143	1 705	358	37	–	5.3
5418	Advertising & related services	49	90 880	18 725	4 100	552	2.5	4.1
54181	Advertising agencies	16	13 250	6 635	1 515	196	8.5	.1
541810	Advertising agencies	16	13 250	6 635	1 515	196	8.5	.1
54184	Media representatives	3	D	D	D	b	D	D
541840	Media representatives	3	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
54186	Direct mail advertising	8	36 259	7 781	1 609	207	.1	10.1
541860	Direct mail advertising	8	36 259	7 781	1 609	207	.1	10.1
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	33	D	D	D	h	D	D
54191	Marketing research & public opinion polling	9	D	D	D	h	D	D
541910	Marketing research & public opinion polling	9	D	D	D	h	D	D
54192	Photographic services	22	D	D	D	b	D	D
541921	Photographic studios, portrait	19	D	D	D	b	D	D
	OMAHA, NE–IA MSA							
54	**Professional, scientific, & technical services**	**1 529**	**1 364 286**	**544 880**	**121 341**	**14 710**	**18.6**	**3.4**
541	Professional, scientific, & technical services	1 529	1 364 286	544 880	121 341	14 710	18.6	3.4
5411	Legal services	389	260 171	106 023	21 644	2 399	18.5	4.5
54111	Offices of lawyers	372	247 005	100 755	20 524	2 210	19.2	4.1
541110	Offices of lawyers	372	247 005	100 755	20 524	2 210	19.2	4.1
5411101	Offices of lawyers (except legal aid societies)	372	247 005	100 755	20 524	2 210	19.2	4.1
54119	Other legal services	17	13 166	5 268	1 120	189	4.7	12.3
541191	Title abstract & settlement offices	17	13 166	5 268	1 120	189	4.7	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	231	178 810	77 963	18 073	2 522	13.9	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	231	178 810	77 963	18 073	2 522	13.9	2.9
541211	Offices of certified public accountants	134	90 414	39 051	8 613	1 090	19.3	1.9
541213	Tax return preparation services	24	6 494	2 216	799	421	19.0	5.3
541219	Other accounting services	63	69 465	27 786	6 721	534	8.9	3.5
5413	Architectural, engineering, & related services	201	232 501	117 246	26 870	2 661	18.0	1.7
54131	Architectural services	64	82 582	34 939	8 664	799	12.2	.7
541310	Architectural services	64	82 582	34 939	8 664	799	12.2	.7
54133	Engineering services	107	135 401	76 421	16 902	1 676	22.5	2.3
541330	Engineering services	107	135 401	76 421	16 902	1 676	22.5	2.3
54137	Surveying & mapping (except geophysical) services	13	2 645	1 099	217	48	26.1	–
541370	Surveying & mapping (except geophysical) services	13	2 645	1 099	217	48	26.1	–
54138	Testing laboratories	10	10 450	4 212	951	116	.9	4.3
541380	Testing laboratories	10	10 450	4 212	951	116	.9	4.3

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OMAHA, NE–IA MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	60	28 033	7 085	1 726	288	36.5	6.6
54141	Interior design services	26	D	D	D	c	D	D
541410	Interior design services	26	D	D	D	c	D	D
54143	Graphic design services	33	13 673	3 919	945	125	40.2	.3
541430	Graphic design services	33	13 673	3 919	945	125	40.2	.3
5414301	Graphic design services (except commercial art & medical artists)	26	D	D	D	c	D	D
5414302	Commercial art	7	D	D	D	b	D	D
5415	Computer systems design & related services	244	402 206	150 638	33 878	2 769	10.8	2.8
54151	Computer systems design & related services	244	402 206	150 638	33 878	2 769	10.8	2.8
541511	Custom computer programming services	118	D	D	D	g	D	D
541512	Computer systems design services	98	185 834	51 448	10 620	981	13.5	2.1
5415121	Computer systems integrators	35	143 473	33 390	6 265	620	10.0	1.2
5415122	Computer systems consultants (except systems integrators)	63	42 361	18 058	4 355	361	25.6	5.2
541519	Other computer related services	26	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	191	69 125	26 605	5 619	732	36.1	9.5
54161	Management consulting services	158	60 777	23 381	4 952	619	38.5	7.6
541611	Administrative management & general management consulting service	60	28 103	8 695	2 059	276	35.4	11.7
541612	Human resources & executive search consulting services	56	23 936	11 830	2 333	259	26.9	3.4
5416122	Executive placement services	28	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	26	D	D	D	b	D	D
541613	Marketing consulting services	31	D	D	D	b	D	D
54162	Environmental consulting services	7	D	D	D	b	D	D
541620	Environmental consulting services	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	26	D	D	D	b	D	D
541690	Other scientific & technical consulting services	26	D	D	D	b	D	D
5417	Scientific research & development services	15	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	14	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	12	D	D	D	c	D	D
5418	Advertising & related services	122	140 102	39 445	8 837	1 385	38.6	1.3
54181	Advertising agencies	56	36 171	19 134	4 070	499	4.4	2.0
541810	Advertising agencies	56	36 171	19 134	4 070	499	4.4	2.0
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	16	60 723	11 721	2 858	507	71.1	1.7
541860	Direct mail advertising	16	60 723	11 721	2 858	507	71.1	1.7
54189	Other services related to advertising	23	20 591	3 672	763	204	11.4	–
541890	Other services related to advertising	23	20 591	3 672	763	204	11.4	–
5418902	Advertising specialties goods distributor	11	18 618	3 064	630	137	9.1	–
5418903	Sign painting & lettering shop	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	76	D	D	D	g	D	D
54191	Marketing research & public opinion polling	10	12 530	7 741	1 874	1 383	.7	26.6
541910	Marketing research & public opinion polling	10	12 530	7 741	1 874	1 383	.7	26.6
54192	Photographic services	60	16 115	4 197	831	370	32.8	2.3
541921	Photographic studios, portrait	53	14 420	3 600	698	354	35.3	2.6
54199	All other professional, scientific, & technical services	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	b	D	D
	SIOUX CITY, IA–NE MSA							
54	**Professional, scientific, & technical services**	**204**	**79 114**	**25 693**	**5 403**	**1 043**	**37.6**	**4.4**
541	Professional, scientific, & technical services	204	79 114	25 693	5 403	1 043	37.6	4.4
5411	Legal services	81	33 050	9 070	1 801	342	42.7	3.2
54111	Offices of lawyers	78	31 679	8 285	1 621	318	44.6	3.3
541110	Offices of lawyers	78	31 679	8 285	1 621	318	44.6	3.3
5411101	Offices of lawyers (except legal aid societies)	78	31 679	8 285	1 621	318	44.6	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	18 396	6 518	1 631	371	21.7	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	18 396	6 518	1 631	371	21.7	5.7
541211	Offices of certified public accountants	21	11 935	3 423	804	116	11.5	1.0
541213	Tax return preparation services	13	D	D	D	c	D	D
541219	Other accounting services	14	3 332	1 420	290	55	48.9	27.7
5413	Architectural, engineering, & related services	23	11 313	4 388	894	126	43.4	5.5
54131	Architectural services	10	6 607	2 338	509	65	36.0	7.5
541310	Architectural services	10	6 607	2 338	509	65	36.0	7.5
5414	Specialized design services	10	2 118	646	142	27	82.2	2.0
54143	Graphic design services	6	1 809	536	129	22	84.5	–
541430	Graphic design services	6	1 809	536	129	22	84.5	–
5416	Management, scientific, & technical consulting services	13	4 215	2 394	373	47	14.9	2.7
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	12	4 921	1 229	256	51	54.4	–
5419	Other professional, scientific, & technical services	7	2 613	739	161	47	28.4	1.6
54192	Photographic services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE NEBRASKA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 137**	**262 644**	**96 044**	**21 403**	**4 408**	**40.3**	**7.1**
541	Professional, scientific, & technical services	1 137	262 644	96 044	21 403	4 408	40.3	7.1
5411	Legal services	451	98 749	32 460	6 557	1 415	39.2	6.3
54111	Offices of lawyers	408	92 877	30 633	6 006	1 307	39.0	6.5
541110	Offices of lawyers	408	92 877	30 633	6 006	1 307	39.0	6.5
5411101	Offices of lawyers (except legal aid societies)	408	92 877	30 633	6 006	1 307	39.0	6.5
54119	Other legal services	43	5 872	1 827	551	108	42.4	3.4
541191	Title abstract & settlement offices	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	303	69 028	30 899	7 808	1 578	38.6	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	303	69 028	30 899	7 808	1 578	38.6	5.6
541211	Offices of certified public accountants	155	D	D	D	f	D	D
541213	Tax return preparation services	73	D	D	D	e	D	D
541219	Other accounting services	69	8 263	2 988	798	214	57.9	11.1
5413	Architectural, engineering, & related services	104	D	D	D	f	D	D
54133	Engineering services	52	D	D	D	e	D	D
541330	Engineering services	52	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	16	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	16	D	D	D	b	D	D
5414	Specialized design services	24	D	D	D	b	D	D
54141	Interior design services	11	D	D	D	b	D	D
541410	Interior design services	11	D	D	D	b	D	D
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5415	Computer systems design & related services	26	5 340	1 306	293	57	32.6	15.9
54151	Computer systems design & related services	26	5 340	1 306	293	57	32.6	15.9
5416	Management, scientific, & technical consulting services	87	D	D	D	c	D	D
54161	Management consulting services	52	D	D	D	c	D	D
541611	Administrative management & general management consulting service	31	D	D	D	b	D	D
54169	Other scientific & technical consulting services	33	D	D	D	b	D	D
541690	Other scientific & technical consulting services	33	D	D	D	b	D	D
5418	Advertising & related services	40	D	D	D	c	D	D
54189	Other services related to advertising	13	D	D	D	b	D	D
541890	Other services related to advertising	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	97	D	D	D	e	D	D
54192	Photographic services	81	D	D	D	c	D	D
541921	Photographic studios, portrait	81	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	14	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	14	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	LINCOLN, NE MSA								
54	**Professional, scientific, & technical services**	**4**	**6 181**	**7 540**	**3 076**	**840**	**77**	**–**	**–**
541	Professional, scientific, & technical services	4	6 181	7 540	3 076	840	77	–	–
	OMAHA, NE–IA MSA								
54	**Professional, scientific, & technical services**	**11**	**12 147**	**13 636**	**1 710**	**400**	**66**	**3.8**	**1.4**
541	Professional, scientific, & technical services	11	12 147	13 636	1 710	400	66	3.8	1.4
5417	Scientific research & development services	7	D	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	D	a	D	D
	SIOUX CITY, IA–NE MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	AREA OUTSIDE NEBRASKA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services** ..	**11**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADAMS COUNTY, NE							
54	**Professional, scientific, & technical services**	**41**	**12 225**	**5 206**	**1 157**	**188**	**20.2**	**8.0**
541	Professional, scientific, & technical services	41	12 225	5 206	1 157	188	20.2	8.0
5411	Legal services	12	3 167	1 389	290	45	10.9	3.5
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 592	1 849	397	73	12.0	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 592	1 849	397	73	12.0	1.1
5418	Advertising & related services	3	1 757	562	107	19	D	–
	ANTELOPE COUNTY, NE							
54	**Professional, scientific, & technical services**	**11**	**942**	**261**	**66**	**19**	**94.9**	**1.9**
541	Professional, scientific, & technical services	11	942	261	66	19	94.9	1.9
	BLAINE COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BOONE COUNTY, NE							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BOX BUTTE COUNTY, NE							
54	**Professional, scientific, & technical services**	**21**	**3 688**	**1 277**	**275**	**63**	**35.3**	**14.6**
541	Professional, scientific, & technical services	21	3 688	1 277	275	63	35.3	14.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 272	388	104	29	11.8	20.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 272	388	104	29	11.8	20.0
	BOYD COUNTY, NE							
54	**Professional, scientific, & technical services**	**3**	**474**	**128**	**33**	**7**	**D**	**58.4**
	BROWN COUNTY, NE							
54	**Professional, scientific, & technical services**	**4**	**496**	**191**	**49**	**10**	**61.9**	**10.9**
	BUFFALO COUNTY, NE							
54	**Professional, scientific, & technical services**	**65**	**21 133**	**7 991**	**1 694**	**343**	**43.0**	**4.0**
541	Professional, scientific, & technical services	65	21 133	7 991	1 694	343	43.0	4.0
5411	Legal services	21	6 463	2 254	470	88	43.7	.3
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 868	2 027	409	96	40.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 868	2 027	409	96	40.2	–
5413	Architectural, engineering, & related services	10	5 254	2 409	499	85	53.5	2.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BURT COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**1 705**	**383**	**93**	**26**	**84.8**	**8.7**
541	Professional, scientific, & technical services	8	1 705	383	93	26	84.8	8.7
	BUTLER COUNTY, NE							
54	**Professional, scientific, & technical services**	**7**	**1 103**	**623**	**167**	**24**	**48.8**	**7.0**
541	Professional, scientific, & technical services	7	1 103	623	167	24	48.8	7.0
	CASS COUNTY, NE							
54	**Professional, scientific, & technical services**	**24**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	24	D	D	D	b	D	D
	CEDAR COUNTY, NE							
54	**Professional, scientific, & technical services**	**9**	**953**	**257**	**60**	**17**	**56.3**	**21.8**
541	Professional, scientific, & technical services	9	953	257	60	17	56.3	21.8
	CHASE COUNTY, NE							
54	**Professional, scientific, & technical services**	**3**	**300**	**101**	**27**	**7**	**D**	**–**
	CHERRY COUNTY, NE							
54	**Professional, scientific, & technical services**	**12**	**2 069**	**444**	**121**	**33**	**73.8**	**–**
541	Professional, scientific, & technical services	12	2 069	444	121	33	73.8	–
	CHEYENNE COUNTY, NE							
54	**Professional, scientific, & technical services**	**15**	**2 314**	**769**	**198**	**50**	**41.0**	**12.1**
541	Professional, scientific, & technical services	15	2 314	769	198	50	41.0	12.1
	CLAY COUNTY, NE							
54	**Professional, scientific, & technical services**	**10**	**874**	**208**	**55**	**22**	**47.3**	**23.5**
	COLFAX COUNTY, NE							
54	**Professional, scientific, & technical services**	**5**	**1 050**	**274**	**67**	**17**	**32.3**	**–**
541	Professional, scientific, & technical services	5	1 050	274	67	17	32.3	–
	CUMING COUNTY, NE							
54	**Professional, scientific, & technical services**	**16**	**2 671**	**800**	**204**	**57**	**55.0**	**3.0**
541	Professional, scientific, & technical services	16	2 671	800	204	57	55.0	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	CUSTER COUNTY, NE							
54	**Professional, scientific, & technical services**	**15**	**2 542**	**493**	**120**	**42**	**42.6**	**5.7**
541	Professional, scientific, & technical services	15	2 542	493	120	42	42.6	5.7
	DAKOTA COUNTY, NE							
54	**Professional, scientific, & technical services**	**26**	**5 469**	**1 822**	**375**	**97**	**60.9**	**1.8**
541	Professional, scientific, & technical services	26	5 469	1 822	375	97	60.9	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 245	222	78	29	25.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 245	222	78	29	25.3	–
	DAWES COUNTY, NE							
54	**Professional, scientific, & technical services**	**14**	**2 450**	**1 003**	**253**	**46**	**38.6**	**–**
541	Professional, scientific, & technical services	14	2 450	1 003	253	46	38.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	997	418	127	19	44.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	997	418	127	19	44.7	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DAWSON COUNTY, NE							
54	**Professional, scientific, & technical services**	**34**	**6 038**	**2 069**	**477**	**109**	**52.1**	**9.2**
541	Professional, scientific, & technical services	34	6 038	2 069	477	109	52.1	9.2
5411	Legal services	19	3 294	1 140	261	66	44.6	3.8
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 718	704	164	33	73.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 718	704	164	33	73.3	–
	DEUEL COUNTY, NE							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	DIXON COUNTY, NE							
54	**Professional, scientific, & technical services**	**4**	**185**	**42**	**12**	**4**	**–**	**42.2**
	DODGE COUNTY, NE							
54	**Professional, scientific, & technical services**	**48**	**13 195**	**5 768**	**1 507**	**285**	**37.9**	**12.4**
541	Professional, scientific, & technical services	48	13 195	5 768	1 507	285	37.9	12.4
5411	Legal services	19	3 982	1 376	278	66	59.3	.7
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	4 213	2 183	754	101	46.1	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	4 213	2 183	754	101	46.1	.7
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	a	D	D
	DOUGLAS COUNTY, NE							
54	**Professional, scientific, & technical services**	**1 244**	**1 125 543**	**466 392**	**103 047**	**12 434**	**16.2**	**3.6**
541	Professional, scientific, & technical services	1 244	1 125 543	466 392	103 047	12 434	16.2	3.6
5411	Legal services	317	236 931	97 607	20 180	2 115	15.3	4.7
54111	Offices of lawyers	305	224 679	92 930	19 197	1 954	16.0	4.3
541110	Offices of lawyers	305	224 679	92 930	19 197	1 954	16.0	4.3
5411101	Offices of lawyers (except legal aid societies)	305	224 679	92 930	19 197	1 954	16.0	4.3
54119	Other legal services	12	12 252	4 677	983	161	1.9	13.2
541191	Title abstract & settlement offices	12	12 252	4 677	983	161	1.9	13.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	189	169 753	74 279	17 097	2 261	12.3	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	189	169 753	74 279	17 097	2 261	12.3	2.8
541211	Offices of certified public accountants	111	84 706	36 435	7 973	973	16.9	1.7
541213	Tax return preparation services	17	D	D	D	e	D	D
541219	Other accounting services	51	D	D	D	f	D	D
5413	Architectural, engineering, & related services	171	209 808	105 991	24 340	2 356	18.8	1.9
54131	Architectural services	61	81 108	34 333	8 526	779	12.2	.7
541310	Architectural services	61	81 108	34 333	8 526	779	12.2	.7
54133	Engineering services	91	115 626	66 288	14 611	1 422	25.3	2.5
541330	Engineering services	91	115 626	66 288	14 611	1 422	25.3	2.5
54137	Surveying & mapping (except geophysical) services	6	1 680	765	157	28	–	–
541370	Surveying & mapping (except geophysical) services	6	1 680	765	157	28	–	–
54138	Testing laboratories	7	D	D	D	c	D	D
541380	Testing laboratories	7	D	D	D	c	D	D
5414	Specialized design services	54	26 845	6 796	1 656	255	33.8	6.8
54141	Interior design services	22	D	D	D	c	D	D
541410	Interior design services	22	D	D	D	c	D	D
54143	Graphic design services	31	D	D	D	c	D	D
541430	Graphic design services	31	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	24	D	D	D	c	D	D
5414302	Commercial art	7	D	D	D	b	D	D
5415	Computer systems design & related services	184	305 860	113 697	25 084	1 992	12.3	2.4
54151	Computer systems design & related services	184	305 860	113 697	25 084	1 992	12.3	2.4
541511	Custom computer programming services	92	129 139	67 990	15 934	1 176	11.2	1.9
541512	Computer systems design services	74	158 099	42 355	8 416	746	13.9	2.2
5415121	Computer systems integrators	29	120 414	26 900	4 635	466	10.6	1.3
5415122	Computer systems consultants (except systems integrators)	45	37 685	15 455	3 781	280	24.4	5.1
541519	Other computer related services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	159	57 423	24 652	5 174	665	40.4	11.2
54161	Management consulting services	132	50 485	22 087	4 656	574	43.2	9.0
541611	Administrative management & general management consulting service	48	18 767	7 826	1 825	245	49.3	17.4
541612	Human resources & executive search consulting services	48	D	D	D	e	D	D
5416122	Executive placement services	24	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	22	D	D	D	b	D	D
541613	Marketing consulting services	27	D	D	D	b	D	D
54169	Other scientific & technical consulting services	22	D	D	D	b	D	D
541690	Other scientific & technical consulting services	22	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DOUGLAS COUNTY, NE—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	105	D	D	D	g	D	D
54181	Advertising agencies	50	35 523	18 894	4 018	488	4.5	2.0
541810	Advertising agencies	50	35 523	18 894	4 018	488	4.5	2.0
54185	Display advertising	4	D	D	D	b	D	D
541850	Display advertising	4	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54189	Other services related to advertising	21	D	D	D	c	D	D
541890	Other services related to advertising	21	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	11	18 618	3 064	630	137	9.1	–
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	58	D	D	D	g	D	D
54191	Marketing research & public opinion polling	8	D	D	D	g	D	D
541910	Marketing research & public opinion polling	8	D	D	D	g	D	D
54192	Photographic services	45	D	D	D	e	D	D
541921	Photographic studios, portrait	39	D	D	D	e	D	D
54199	All other professional, scientific, & technical services	4	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	4	D	D	D	b	D	D
	DUNDY COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**635**	**124**	**27**	**8**	**57.6**	**–**
	FILLMORE COUNTY, NE							
54	**Professional, scientific, & technical services**	**5**	**857**	**263**	**63**	**13**	**85.3**	**–**
	FRANKLIN COUNTY, NE							
54	**Professional, scientific, & technical services**	**6**	**1 174**	**258**	**53**	**23**	**66.6**	**–**
541	Professional, scientific, & technical services	6	1 174	258	53	23	66.6	–
	FRONTIER COUNTY, NE							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	FURNAS COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**2 623**	**1 515**	**350**	**46**	**6.5**	**9.6**
541	Professional, scientific, & technical services	8	2 623	1 515	350	46	6.5	9.6
	GAGE COUNTY, NE							
54	**Professional, scientific, & technical services**	**25**	**4 212**	**1 286**	**278**	**80**	**44.3**	**6.5**
541	Professional, scientific, & technical services	25	4 212	1 286	278	80	44.3	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 216	432	110	28	20.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 216	432	110	28	20.6	–
	GARDEN COUNTY, NE							
54	**Professional, scientific, & technical services**	**3**	**170**	**22**	**6**	**3**	**–**	**–**
	GARFIELD COUNTY, NE							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	GOSPER COUNTY, NE							
54	**Professional, scientific, & technical services**	**5**	**908**	**208**	**60**	**12**	**20.9**	**16.7**
541	Professional, scientific, & technical services	5	908	208	60	12	20.9	16.7
	GREELEY COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HALL COUNTY, NE							
54	**Professional, scientific, & technical services**	**99**	**32 356**	**11 907**	**2 498**	**427**	**26.0**	**5.6**
541	Professional, scientific, & technical services	99	32 356	11 907	2 498	427	26.0	5.6
5411	Legal services	24	8 244	2 243	365	77	12.8	9.8
54111	Offices of lawyers	24	8 244	2 243	365	77	12.8	9.8
541110	Offices of lawyers	24	8 244	2 243	365	77	12.8	9.8
5411101	Offices of lawyers (except legal aid societies)	24	8 244	2 243	365	77	12.8	9.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	10 919	5 835	1 230	182	23.9	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	10 919	5 835	1 230	182	23.9	7.4
541211	Offices of certified public accountants	17	9 025	5 330	1 080	140	17.7	–
541213	Tax return preparation services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	5 289	1 898	448	84	37.7	1.9
5418	Advertising & related services	7	4 228	921	143	37	46.5	–
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	HAMILTON COUNTY, NE							
54	**Professional, scientific, & technical services**	**14**	**2 578**	**704**	**172**	**37**	**53.5**	**1.1**
541	Professional, scientific, & technical services	14	2 578	704	172	37	53.5	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 530	461	116	15	23.3	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 530	461	116	15	23.3	1.8
	HARLAN COUNTY, NE							
54	**Professional, scientific, & technical services**	**4**	**858**	**117**	**21**	**7**	**40.6**	**59.4**
	HITCHCOCK COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	HOLT COUNTY, NE							
54	**Professional, scientific, & technical services**	**14**	**2 738**	**834**	**174**	**56**	**50.9**	**4.2**
541	Professional, scientific, & technical services	14	2 738	834	174	56	50.9	4.2
	HOWARD COUNTY, NE							
54	**Professional, scientific, & technical services**	**7**	**450**	**114**	**30**	**13**	**35.6**	**2.4**
	JEFFERSON COUNTY, NE							
54	**Professional, scientific, & technical services**	**13**	**1 277**	**420**	**130**	**27**	**74.3**	**–**
541	Professional, scientific, & technical services	13	1 277	420	130	27	74.3	–
	JOHNSON COUNTY, NE							
54	**Professional, scientific, & technical services**	**3**	**447**	**57**	**16**	**9**	**–**	**–**
	KEARNEY COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**1 033**	**233**	**57**	**17**	**37.9**	**9.4**
541	Professional, scientific, & technical services	8	1 033	233	57	17	37.9	9.4
	KEITH COUNTY, NE							
54	**Professional, scientific, & technical services**	**15**	**4 318**	**1 474**	**296**	**70**	**44.9**	**2.0**
541	Professional, scientific, & technical services	15	4 318	1 474	296	70	44.9	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	KEYA PAHA COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	KIMBALL COUNTY, NE							
54	**Professional, scientific, & technical services**	**12**	**1 307**	**298**	**63**	**28**	**50.1**	**17.0**
541	Professional, scientific, & technical services	12	1 307	298	63	28	50.1	17.0
	KNOX COUNTY, NE							
54	**Professional, scientific, & technical services**	**14**	**1 165**	**207**	**51**	**19**	**58.8**	**3.6**
541	Professional, scientific, & technical services	14	1 165	207	51	19	58.8	3.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LANCASTER COUNTY, NE							
54	**Professional, scientific, & technical services**	**483**	**688 020**	**211 585**	**46 568**	**7 161**	**8.2**	**2.1**
541	Professional, scientific, & technical services	483	688 020	211 585	46 568	7 161	8.2	2.1
5411	Legal services	120	67 136	22 234	4 477	702	19.3	5.1
54111	Offices of lawyers	117	D	D	D	f	D	D
541110	Offices of lawyers	117	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	117	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	74	53 231	20 383	4 638	756	16.6	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	74	53 231	20 383	4 638	756	16.6	1.4
541211	Offices of certified public accountants	37	43 654	14 893	3 431	512	13.2	.2
541213	Tax return preparation services	6	D	D	D	c	D	D
541219	Other accounting services	30	8 247	4 926	1 001	116	34.8	7.6
5413	Architectural, engineering, & related services	80	73 924	34 295	6 957	1 073	20.9	3.1
54131	Architectural services	34	D	D	D	e	D	D
541310	Architectural services	34	D	D	D	e	D	D
54133	Engineering services	32	27 180	12 649	2 825	402	33.1	7.0
541330	Engineering services	32	27 180	12 649	2 825	402	33.1	7.0
54138	Testing laboratories	6	D	D	D	e	D	D
541380	Testing laboratories	6	D	D	D	e	D	D
5414	Specialized design services	19	D	D	D	b	D	D
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414302	Commercial art	3	D	D	D	a	D	D
5415	Computer systems design & related services	45	225 464	33 277	6 176	724	2.0	.4
54151	Computer systems design & related services	45	225 464	33 277	6 176	724	2.0	.4
541511	Custom computer programming services	18	D	D	D	c	D	D
541512	Computer systems design services	21	D	D	D	f	D	D
5415121	Computer systems integrators	9	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	61	32 174	12 126	2 872	349	26.7	7.5
54161	Management consulting services	45	25 791	9 803	2 381	297	25.6	8.5
541611	Administrative management & general management consulting service	19	8 186	3 968	917	176	25.5	26.9
541612	Human resources & executive search consulting services	9	9 124	2 699	681	65	23.2	–
5416123	Human resources & personnel management consulting	7	D	D	D	b	D	D
541613	Marketing consulting services	11	7 076	2 528	651	38	32.0	–
54162	Environmental consulting services	4	4 143	1 705	358	37	–	5.3
541620	Environmental consulting services	4	4 143	1 705	358	37	–	5.3
5418	Advertising & related services	49	90 880	18 725	4 100	552	2.5	4.1
54181	Advertising agencies	16	13 250	6 635	1 515	196	8.5	.1
541810	Advertising agencies	16	13 250	6 635	1 515	196	8.5	.1
54184	Media representatives	3	D	D	D	b	D	D
541840	Media representatives	3	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
54186	Direct mail advertising	8	36 259	7 781	1 609	207	.1	10.1
541860	Direct mail advertising	8	36 259	7 781	1 609	207	.1	10.1
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	33	D	D	D	h	D	D
54191	Marketing research & public opinion polling	9	D	D	D	h	D	D
541910	Marketing research & public opinion polling	9	D	D	D	h	D	D
54192	Photographic services	22	D	D	D	b	D	D
541921	Photographic studios, portrait	19	D	D	D	b	D	D
	LINCOLN COUNTY, NE							
54	**Professional, scientific, & technical services**	**53**	**16 997**	**6 196**	**1 570**	**269**	**43.7**	**7.5**
541	Professional, scientific, & technical services	53	16 997	6 196	1 570	269	43.7	7.5
5411	Legal services	20	8 391	2 454	663	99	51.5	–
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 769	1 909	506	84	23.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 769	1 909	506	84	23.5	–
5413	Architectural, engineering, & related services	10	2 275	977	223	36	53.2	1.5
	MCPHERSON COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MADISON COUNTY, NE							
54	**Professional, scientific, & technical services**	**66**	**16 098**	**7 051**	**1 346**	**262**	**31.9**	**6.5**
541	Professional, scientific, & technical services	66	16 098	7 051	1 346	262	31.9	6.5
5411	Legal services	27	6 761	2 860	425	84	32.7	2.0
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	6 414	3 256	738	128	34.8	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	6 414	3 256	738	128	34.8	10.0
541211	Offices of certified public accountants	12	4 026	2 173	466	66	40.9	13.8
541219	Other accounting services	7	2 274	1 028	255	54	23.4	1.3
	MERRICK COUNTY, NE							
54	**Professional, scientific, & technical services**	**6**	**643**	**281**	**46**	**16**	**59.7**	**–**
	NANCE COUNTY, NE							
54	**Professional, scientific, & technical services**	**3**	**276**	**99**	**25**	**10**	**–**	**50.0**
	NEMAHA COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**633**	**185**	**43**	**14**	**65.9**	**–**
	NUCKOLLS COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**815**	**303**	**76**	**29**	**85.2**	**–**
	OTOE COUNTY, NE							
54	**Professional, scientific, & technical services**	**20**	**4 331**	**1 298**	**302**	**57**	**39.7**	**13.6**
541	Professional, scientific, & technical services	20	4 331	1 298	302	57	39.7	13.6
	PAWNEE COUNTY, NE							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	PERKINS COUNTY, NE							
54	**Professional, scientific, & technical services**	**5**	**641**	**217**	**31**	**12**	**7.5**	**72.5**
	PHELPS COUNTY, NE							
54	**Professional, scientific, & technical services**	**21**	**6 590**	**1 837**	**451**	**79**	**38.2**	**28.7**
541	Professional, scientific, & technical services	21	6 590	1 837	451	79	38.2	28.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 038	302	67	14	43.2	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 038	302	67	14	43.2	17.0
5413	Architectural, engineering, & related services	4	1 958	738	163	24	54.5	4.5
	PIERCE COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**1 208**	**415**	**107**	**29**	**80.0**	**–**
541	Professional, scientific, & technical services	8	1 208	415	107	29	80.0	–
	PLATTE COUNTY, NE							
54	**Professional, scientific, & technical services**	**54**	**23 149**	**8 375**	**1 745**	**307**	**48.5**	**.7**
541	Professional, scientific, & technical services	54	23 149	8 375	1 745	307	48.5	.7
5411	Legal services	13	3 936	1 673	314	48	42.9	–
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 109	1 488	438	96	62.5	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 109	1 488	438	96	62.5	3.8
5413	Architectural, engineering, & related services	7	9 297	4 262	801	94	21.7	–
54133	Engineering services	4	9 018	4 142	774	89	19.2	–
541330	Engineering services	4	9 018	4 142	774	89	19.2	–
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	a	D	D
	POLK COUNTY, NE							
54	**Professional, scientific, & technical services**	**9**	**1 084**	**199**	**45**	**18**	**47.4**	**5.5**
541	Professional, scientific, & technical services	9	1 084	199	45	18	47.4	5.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RED WILLOW COUNTY, NE							
54	**Professional, scientific, & technical services**	**29**	**6 064**	**2 262**	**494**	**119**	**51.5**	**4.6**
541	Professional, scientific, & technical services	29	6 064	2 262	494	119	51.5	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 692	516	154	42	55.7	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 692	516	154	42	55.7	7.6
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	RICHARDSON COUNTY, NE							
54	**Professional, scientific, & technical services**	**16**	**2 007**	**611**	**142**	**41**	**39.6**	**8.5**
541	Professional, scientific, & technical services	16	2 007	611	142	41	39.6	8.5
	ROCK COUNTY, NE							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SALINE COUNTY, NE							
54	**Professional, scientific, & technical services**	**16**	**1 730**	**551**	**144**	**36**	**62.8**	**.8**
541	Professional, scientific, & technical services	16	1 730	551	144	36	62.8	.8
	SARPY COUNTY, NE							
54	**Professional, scientific, & technical services**	**141**	**146 111**	**55 826**	**13 399**	**1 410**	**7.9**	**4.0**
541	Professional, scientific, & technical services	141	146 111	55 826	13 399	1 410	7.9	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	c	D	D
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	D	D	D	c	D	D
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
5415	Computer systems design & related services	50	95 446	36 532	8 682	768	5.7	3.9
54151	Computer systems design & related services	50	95 446	36 532	8 682	768	5.7	3.9
541511	Custom computer programming services	22	D	D	D	f	D	D
541512	Computer systems design services	20	D	D	D	c	D	D
5415121	Computer systems integrators	6	23 059	6 490	1 630	154	6.6	.3
5417	Scientific research & development services	8	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	7	D	D	D	c	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	SAUNDERS COUNTY, NE							
54	**Professional, scientific, & technical services**	**21**	**5 626**	**2 786**	**596**	**95**	**38.7**	**2.1**
541	Professional, scientific, & technical services	21	5 626	2 786	596	95	38.7	2.1
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	SCOTTS BLUFF COUNTY, NE							
54	**Professional, scientific, & technical services**	**68**	**19 324**	**9 130**	**1 890**	**379**	**34.8**	**6.6**
541	Professional, scientific, & technical services	68	19 324	9 130	1 890	379	34.8	6.6
5411	Legal services	21	9 387	4 834	860	122	28.3	1.7
54111	Offices of lawyers	20	D	D	D	c	D	D
541110	Offices of lawyers	20	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 954	2 375	596	171	23.1	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 954	2 375	596	171	23.1	12.8
541211	Offices of certified public accountants	10	3 642	1 502	377	88	27.8	9.9
5413	Architectural, engineering, & related services	8	2 750	1 363	314	46	62.8	4.0
	SEWARD COUNTY, NE							
54	**Professional, scientific, & technical services**	**21**	**3 696**	**720**	**148**	**48**	**36.3**	**12.1**
541	Professional, scientific, & technical services	21	3 696	720	148	48	36.3	12.1
	SHERIDAN COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**963**	**321**	**86**	**20**	**90.8**	**3.0**
541	Professional, scientific, & technical services	8	963	321	86	20	90.8	3.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHERMAN COUNTY, NE							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	SIOUX COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	STANTON COUNTY, NE							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	THAYER COUNTY, NE							
54	**Professional, scientific, & technical services**	**9**	**1 004**	**230**	**54**	**21**	**48.6**	**9.1**
541	Professional, scientific, & technical services	9	1 004	230	54	21	48.6	9.1
	THURSTON COUNTY, NE							
54	**Professional, scientific, & technical services**	**4**	**865**	**115**	**27**	**13**	**39.7**	**–**
	VALLEY COUNTY, NE							
54	**Professional, scientific, & technical services**	**12**	**1 605**	**842**	**186**	**46**	**46.2**	**7.0**
541	Professional, scientific, & technical services	12	1 605	842	186	46	46.2	7.0
	WASHINGTON COUNTY, NE							
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
54186	Direct mail advertising	1	D	D	D	b	D	D
541860	Direct mail advertising	1	D	D	D	b	D	D
	WAYNE COUNTY, NE							
54	**Professional, scientific, & technical services**	**13**	**1 566**	**432**	**90**	**28**	**37.0**	**29.6**
541	Professional, scientific, & technical services	13	1 566	432	90	28	37.0	29.6
	WEBSTER COUNTY, NE							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	YORK COUNTY, NE							
54	**Professional, scientific, & technical services**	**22**	**6 417**	**2 360**	**564**	**117**	**32.9**	**2.1**
541	Professional, scientific, & technical services	22	6 417	2 360	564	117	32.9	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 447	1 397	359	72	26.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 447	1 397	359	72	26.5	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALLIANCE, NE							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	AUBURN, NE							
54	**Professional, scientific, & technical services**	**8**	**633**	**185**	**43**	**14**	**65.9**	**–**
	AURORA, NE							
54	**Professional, scientific, & technical services**	**11**	**2 410**	**684**	**169**	**35**	**51.3**	**1.2**
541	Professional, scientific, & technical services	11	2 410	684	169	35	51.3	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 530	461	116	15	23.3	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 530	461	116	15	23.3	1.8
	BEATRICE, NE							
54	**Professional, scientific, & technical services**	**23**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 216	432	110	28	20.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 216	432	110	28	20.6	–
	BELLEVUE, NE							
54	**Professional, scientific, & technical services**	**61**	**128 712**	**48 654**	**11 807**	**1 166**	**2.2**	**3.8**
541	Professional, scientific, & technical services	61	128 712	48 654	11 807	1 166	2.2	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
541213	Tax return preparation services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	14 383	6 248	1 552	149	1.2	–
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
5415	Computer systems design & related services	21	89 665	34 470	8 222	713	.6	3.9
54151	Computer systems design & related services	21	89 665	34 470	8 222	713	.6	3.9
541511	Custom computer programming services	10	D	D	D	e	D	D
541512	Computer systems design services	9	24 487	7 695	1 856	201	1.4	–
5415121	Computer systems integrators	3	D	D	D	c	D	D
5417	Scientific research & development services	5	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	c	D	D
	BLAIR, NE							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
54186	Direct mail advertising	1	D	D	D	b	D	D
541860	Direct mail advertising	1	D	D	D	b	D	D
	BROKEN BOW, NE							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	CENTRAL CITY, NE							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	CHADRON, NE							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	997	418	127	19	44.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	997	418	127	19	44.7	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLUMBUS, NE							
54	**Professional, scientific, & technical services**	**45**	**22 023**	**8 065**	**1 668**	**278**	**48.4**	**.2**
541	Professional, scientific, & technical services	45	22 023	8 065	1 668	278	48.4	.2
5411	Legal services	13	3 936	1 673	314	48	42.9	–
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 891	1 362	403	86	63.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 891	1 362	403	86	63.7	–
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
54133	Engineering services	4	9 018	4 142	774	89	19.2	–
541330	Engineering services	4	9 018	4 142	774	89	19.2	–
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	a	D	D
	COZAD, NE							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	CRETE, NE							
54	**Professional, scientific, & technical services**	**8**	**781**	**310**	**89**	**20**	**85.3**	**1.7**
	DAVID CITY, NE							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
	ELKHORN, NE							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	FAIRBURY, NE							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	FALLS CITY, NE							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	FREMONT, NE							
54	**Professional, scientific, & technical services**	**40**	**11 667**	**5 210**	**1 342**	**257**	**34.3**	**14.1**
541	Professional, scientific, & technical services	40	11 667	5 210	1 342	257	34.3	14.1
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	a	D	D
	GERING, NE							
54	**Professional, scientific, & technical services**	**16**	**4 293**	**1 657**	**352**	**77**	**46.3**	**4.4**
541	Professional, scientific, & technical services	16	4 293	1 657	352	77	46.3	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 499	746	164	39	45.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 499	746	164	39	45.7	–
	GOTHENBURG, NE							
54	**Professional, scientific, & technical services**	**11**	**1 942**	**737**	**172**	**36**	**55.9**	**18.0**
541	Professional, scientific, & technical services	11	1 942	737	172	36	55.9	18.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GRAND ISLAND, NE							
54	**Professional, scientific, & technical services**	**90**	**31 329**	**11 693**	**2 452**	**401**	**25.0**	**5.6**
541	Professional, scientific, & technical services	90	31 329	11 693	2 452	401	25.0	5.6
5411	Legal services	24	8 244	2 243	365	77	12.8	9.8
54111	Offices of lawyers	24	8 244	2 243	365	77	12.8	9.8
541110	Offices of lawyers	24	8 244	2 243	365	77	12.8	9.8
5411101	Offices of lawyers (except legal aid societies)	24	8 244	2 243	365	77	12.8	9.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	10 288	5 699	1 201	169	19.8	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	10 288	5 699	1 201	169	19.8	7.2
541211	Offices of certified public accountants	17	9 025	5 330	1 080	140	17.7	–
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
5418	Advertising & related services	7	4 228	921	143	37	46.5	–
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	GRETNA, NE							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HASTINGS, NE							
54	**Professional, scientific, & technical services**	**38**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	38	D	D	D	c	D	D
5411	Legal services	12	3 167	1 389	290	45	10.9	3.5
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 592	1 849	397	73	12.0	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 592	1 849	397	73	12.0	1.1
5418	Advertising & related services	3	1 757	562	107	19	D	–
	HOLDREGE, NE							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 038	302	67	14	43.2	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 038	302	67	14	43.2	17.0
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	KEARNEY, NE							
54	**Professional, scientific, & technical services**	**58**	**20 729**	**7 901**	**1 670**	**331**	**41.9**	**4.0**
541	Professional, scientific, & technical services	58	20 729	7 901	1 670	331	41.9	4.0
5411	Legal services	20	D	D	D	b	D	D
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	KIMBALL, NE							
54	**Professional, scientific, & technical services**	**12**	**1 307**	**298**	**63**	**28**	**50.1**	**17.0**
541	Professional, scientific, & technical services	12	1 307	298	63	28	50.1	17.0
	LA VISTA, NE							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	LEXINGTON, NE							
54	**Professional, scientific, & technical services**	**15**	**2 757**	**827**	**196**	**49**	**41.2**	**7.5**
541	Professional, scientific, & technical services	15	2 757	827	196	49	41.2	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LINCOLN, NE							
54	**Professional, scientific, & technical services**	**464**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	464	D	D	D	h	D	D
5411	Legal services	118	D	D	D	f	D	D
54111	Offices of lawyers	115	65 290	21 307	4 330	665	19.6	4.4
541110	Offices of lawyers	115	65 290	21 307	4 330	665	19.6	4.4
5411101	Offices of lawyers (except legal aid societies)	115	65 290	21 307	4 330	665	19.6	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	73	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	73	D	D	D	f	D	D
541211	Offices of certified public accountants	37	43 654	14 893	3 431	512	13.2	.2
541213	Tax return preparation services	6	D	D	D	c	D	D
541219	Other accounting services	29	D	D	D	c	D	D
5413	Architectural, engineering, & related services	74	73 169	34 046	6 903	1 062	20.4	3.1
54131	Architectural services	33	D	D	D	e	D	D
541310	Architectural services	33	D	D	D	e	D	D
54133	Engineering services	28	D	D	D	e	D	D
541330	Engineering services	28	D	D	D	e	D	D
54138	Testing laboratories	5	D	D	D	e	D	D
541380	Testing laboratories	5	D	D	D	e	D	D
5414	Specialized design services	18	D	D	D	b	D	D
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414302	Commercial art	3	D	D	D	a	D	D
5415	Computer systems design & related services	44	D	D	D	f	D	D
54151	Computer systems design & related services	44	D	D	D	f	D	D
541511	Custom computer programming services	17	D	D	D	c	D	D
541512	Computer systems design services	21	D	D	D	f	D	D
5415121	Computer systems integrators	9	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	58	31 561	12 006	2 850	346	25.2	7.7
54161	Management consulting services	43	D	D	D	e	D	D
541611	Administrative management & general management consulting service	17	D	D	D	c	D	D
541612	Human resources & executive search consulting services	9	9 124	2 699	681	65	23.2	–
5416123	Human resources & personnel management consulting	7	D	D	D	b	D	D
541613	Marketing consulting services	11	7 076	2 528	651	38	32.0	–
54162	Environmental consulting services	4	4 143	1 705	358	37	–	5.3
541620	Environmental consulting services	4	4 143	1 705	358	37	–	5.3
5418	Advertising & related services	48	D	D	D	f	D	D
54181	Advertising agencies	15	D	D	D	c	D	D
541810	Advertising agencies	15	D	D	D	c	D	D
54184	Media representatives	3	D	D	D	b	D	D
541840	Media representatives	3	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
54186	Direct mail advertising	8	36 259	7 781	1 609	207	.1	10.1
541860	Direct mail advertising	8	36 259	7 781	1 609	207	.1	10.1
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	29	D	D	D	e	D	D
54191	Marketing research & public opinion polling	8	D	D	D	e	D	D
541910	Marketing research & public opinion polling	8	D	D	D	e	D	D
54192	Photographic services	20	D	D	D	b	D	D
541921	Photographic studios, portrait	17	D	D	D	b	D	D
	MCCOOK, NE							
54	**Professional, scientific, & technical services**	**28**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	MINDEN, NE							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	NEBRASKA CITY, NE							
54	**Professional, scientific, & technical services**	**16**	**3 622**	**1 155**	**272**	**50**	**40.8**	**3.3**
541	Professional, scientific, & technical services	16	3 622	1 155	272	50	40.8	3.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORFOLK, NE							
54	**Professional, scientific, & technical services**	**58**	**14 677**	**6 658**	**1 257**	**242**	**30.6**	**6.5**
541	Professional, scientific, & technical services	58	14 677	6 658	1 257	242	30.6	6.5
5411	Legal services	23	D	D	D	b	D	D
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	c	D	D
541211	Offices of certified public accountants	11	D	D	D	b	D	D
541219	Other accounting services	6	D	D	D	b	D	D
	NORTH PLATTE, NE							
54	**Professional, scientific, & technical services**	**51**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	51	D	D	D	e	D	D
5411	Legal services	19	D	D	D	b	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 769	1 909	506	84	23.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 769	1 909	506	84	23.5	–
5413	Architectural, engineering, & related services	10	2 275	977	223	36	53.2	1.5
	OGALLALA, NE							
54	**Professional, scientific, & technical services**	**15**	**4 318**	**1 474**	**296**	**70**	**44.9**	**2.0**
541	Professional, scientific, & technical services	15	4 318	1 474	296	70	44.9	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	OMAHA, NE							
54	**Professional, scientific, & technical services**	**1 121**	**1 075 541**	**447 004**	**98 661**	**11 882**	**15.6**	**3.7**
541	Professional, scientific, & technical services	1 121	1 075 541	447 004	98 661	11 882	15.6	3.7
5411	Legal services	311	236 374	97 430	20 153	2 109	15.2	4.7
54111	Offices of lawyers	299	224 122	92 753	19 170	1 948	15.9	4.2
541110	Offices of lawyers	299	224 122	92 753	19 170	1 948	15.9	4.2
5411101	Offices of lawyers (except legal aid societies)	299	224 122	92 753	19 170	1 948	15.9	4.2
54119	Other legal services	12	12 252	4 677	983	161	1.9	13.2
541191	Title abstract & settlement offices	12	12 252	4 677	983	161	1.9	13.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	177	167 945	73 691	16 992	2 235	12.1	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	177	167 945	73 691	16 992	2 235	12.1	2.7
541211	Offices of certified public accountants	107	D	D	D	f	D	D
541213	Tax return preparation services	16	D	D	D	e	D	D
541219	Other accounting services	44	D	D	D	f	D	D
5413	Architectural, engineering, & related services	150	202 232	102 415	23 565	2 268	18.0	1.9
54131	Architectural services	58	D	D	D	f	D	D
541310	Architectural services	58	D	D	D	f	D	D
54133	Engineering services	76	108 532	62 912	13 882	1 347	24.4	2.7
541330	Engineering services	76	108 532	62 912	13 882	1 347	24.4	2.7
54137	Surveying & mapping (except geophysical) services	6	1 680	765	157	28	–	–
541370	Surveying & mapping (except geophysical) services	6	1 680	765	157	28	–	–
54138	Testing laboratories	6	D	D	D	c	D	D
541380	Testing laboratories	6	D	D	D	c	D	D
5414	Specialized design services	46	D	D	D	c	D	D
54141	Interior design services	19	12 564	2 801	693	125	23.3	14.3
541410	Interior design services	19	12 564	2 801	693	125	23.3	14.3
54143	Graphic design services	26	D	D	D	c	D	D
541430	Graphic design services	26	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	22	D	D	D	b	D	D
5415	Computer systems design & related services	144	276 348	102 516	22 343	1 727	11.4	2.7
54151	Computer systems design & related services	144	276 348	102 516	22 343	1 727	11.4	2.7
541511	Custom computer programming services	77	113 480	62 490	14 567	1 077	10.1	2.2
541512	Computer systems design services	54	145 247	37 205	7 105	589	13.3	2.4
5415121	Computer systems integrators	25	117 885	25 592	4 340	423	9.7	1.4
5415122	Computer systems consultants (except systems integrators)	29	27 362	11 613	2 765	166	28.8	6.8
5416	Management, scientific, & technical consulting services	136	53 876	23 208	4 936	632	39.0	11.9
54161	Management consulting services	118	48 263	21 029	4 488	551	41.8	9.4
541611	Administrative management & general management consulting service	43	17 691	7 294	1 746	235	48.8	18.5
541612	Human resources & executive search consulting services	44	22 759	11 258	2 245	244	23.6	3.6
5416122	Executive placement services	23	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	20	D	D	D	b	D	D
541613	Marketing consulting services	24	D	D	D	b	D	D
54169	Other scientific & technical consulting services	14	D	D	D	b	D	D
541690	Other scientific & technical consulting services	14	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OMAHA, NE—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	96	84 710	28 905	6 213	949	13.3	1.4
54181	Advertising agencies	46	35 233	18 794	4 005	486	4.4	1.8
541810	Advertising agencies	46	35 233	18 794	4 005	486	4.4	1.8
54185	Display advertising	4	D	D	D	b	D	D
541850	Display advertising	4	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54189	Other services related to advertising	19	D	D	D	c	D	D
541890	Other services related to advertising	19	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	c	D	D
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	54	D	D	D	g	D	D
54191	Marketing research & public opinion polling	8	D	D	D	g	D	D
541910	Marketing research & public opinion polling	8	D	D	D	g	D	D
54192	Photographic services	42	D	D	D	e	D	D
541921	Photographic studios, portrait	36	D	D	D	e	D	D
	O'NEILL, NE							
54	**Professional, scientific, & technical services**	**10**	**2 423**	**769**	**152**	**46**	**44.6**	**4.8**
541	Professional, scientific, & technical services	10	2 423	769	152	46	44.6	4.8
	PAPILLION, NE							
54	**Professional, scientific, & technical services**	**34**	**7 996**	**2 903**	**628**	**77**	**72.1**	**3.9**
541	Professional, scientific, & technical services	34	7 996	2 903	628	77	72.1	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 662	839	168	21	39.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 662	839	168	21	39.8	–
5415	Computer systems design & related services	15	4 353	1 431	328	32	94.6	3.6
54151	Computer systems design & related services	15	4 353	1 431	328	32	94.6	3.6
	PLATTSMOUTH, NE							
54	**Professional, scientific, & technical services**	**10**	**1 400**	**505**	**144**	**31**	**76.9**	**5.3**
541	Professional, scientific, & technical services	10	1 400	505	144	31	76.9	5.3
	RALSTON, NE							
54	**Professional, scientific, & technical services**	**16**	**11 217**	**4 263**	**1 149**	**164**	**9.4**	**2.0**
541	Professional, scientific, & technical services	16	11 217	4 263	1 149	164	9.4	2.0
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	SCHUYLER, NE							
54	**Professional, scientific, & technical services**	**5**	**1 050**	**274**	**67**	**17**	**32.3**	**–**
541	Professional, scientific, & technical services	5	1 050	274	67	17	32.3	–
	SCOTTSBLUFF, NE							
54	**Professional, scientific, & technical services**	**45**	**13 461**	**6 586**	**1 340**	**231**	**30.6**	**8.0**
541	Professional, scientific, & technical services	45	13 461	6 586	1 340	231	30.6	8.0
5411	Legal services	14	7 329	4 113	703	89	24.8	2.2
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	SEWARD, NE							
54	**Professional, scientific, & technical services**	**15**	**3 106**	**584**	**122**	**37**	**30.2**	**14.4**
541	Professional, scientific, & technical services	15	3 106	584	122	37	30.2	14.4
	SIDNEY, NE							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTH SIOUX CITY, NE							
54	**Professional, scientific, & technical services**	**21**	**4 906**	**1 755**	**363**	**89**	**61.2**	**2.0**
541	Professional, scientific, & technical services	21	4 906	1 755	363	89	61.2	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	VALENTINE, NE							
54	**Professional, scientific, & technical services**	**12**	**2 069**	**444**	**121**	**33**	**73.8**	**–**
541	Professional, scientific, & technical services	12	2 069	444	121	33	73.8	–
	WAHOO, NE							
54	**Professional, scientific, & technical services**	**13**	**4 550**	**2 268**	**508**	**75**	**28.0**	**2.1**
541	Professional, scientific, & technical services	13	4 550	2 268	508	75	28.0	2.1
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	WAYNE, NE							
54	**Professional, scientific, & technical services**	**13**	**1 566**	**432**	**90**	**28**	**37.0**	**29.6**
541	Professional, scientific, & technical services	13	1 566	432	90	28	37.0	29.6
	WEST POINT, NE							
54	**Professional, scientific, & technical services**	**11**	**1 811**	**554**	**138**	**40**	**61.3**	**.9**
541	Professional, scientific, & technical services	11	1 811	554	138	40	61.3	.9
	YORK, NE							
54	**Professional, scientific, & technical services**	**17**	**5 188**	**1 989**	**483**	**98**	**32.0**	**2.5**
541	Professional, scientific, & technical services	17	5 188	1 989	483	98	32.0	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	BALANCE OF ADAMS COUNTY, NE							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	BALANCE OF ANTELOPE COUNTY, NE							
54	**Professional, scientific, & technical services**	**11**	**942**	**261**	**66**	**19**	**94.9**	**1.9**
541	Professional, scientific, & technical services	11	942	261	66	19	94.9	1.9
	BALANCE OF BLAINE COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BOONE COUNTY, NE							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BOX BUTTE COUNTY, NE							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BOYD COUNTY, NE							
54	**Professional, scientific, & technical services**	**3**	**474**	**128**	**33**	**7**	**D**	**58.4**
	BALANCE OF BROWN COUNTY, NE							
54	**Professional, scientific, & technical services**	**4**	**496**	**191**	**49**	**10**	**61.9**	**10.9**
	BALANCE OF BUFFALO COUNTY, NE							
54	**Professional, scientific, & technical services**	**7**	**404**	**90**	**24**	**12**	**95.0**	**5.0**
	BALANCE OF BURT COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**1 705**	**383**	**93**	**26**	**84.8**	**8.7**
541	Professional, scientific, & technical services	8	1 705	383	93	26	84.8	8.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BUTLER COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CASS COUNTY, NE							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	a	D	D
	BALANCE OF CEDAR COUNTY, NE							
54	**Professional, scientific, & technical services**	**9**	**953**	**257**	**60**	**17**	**56.3**	**21.8**
541	Professional, scientific, & technical services	9	953	257	60	17	56.3	21.8
	BALANCE OF CHASE COUNTY, NE							
54	**Professional, scientific, & technical services**	**3**	**300**	**101**	**27**	**7**	**D**	**–**
	BALANCE OF CHEYENNE COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CLAY COUNTY, NE							
54	**Professional, scientific, & technical services**	**10**	**874**	**208**	**55**	**22**	**47.3**	**23.5**
	BALANCE OF CUMING COUNTY, NE							
54	**Professional, scientific, & technical services**	**5**	**860**	**246**	**66**	**17**	**41.6**	**7.6**
	BALANCE OF CUSTER COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DAKOTA COUNTY, NE							
54	**Professional, scientific, & technical services**	**5**	**563**	**67**	**12**	**8**	**58.1**	**–**
	BALANCE OF DAWES COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DAWSON COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DEUEL COUNTY, NE							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DIXON COUNTY, NE							
54	**Professional, scientific, & technical services**	**4**	**185**	**42**	**12**	**4**	**–**	**42.2**
	BALANCE OF DODGE COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**1 528**	**558**	**165**	**28**	**65.6**	**–**
541	Professional, scientific, & technical services	8	1 528	558	165	28	65.6	–
	BALANCE OF DOUGLAS COUNTY, NE							
54	**Professional, scientific, & technical services**	**104**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	104	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	D	D	D	b	D	D
5415	Computer systems design & related services	37	D	D	D	c	D	D
54151	Computer systems design & related services	37	D	D	D	c	D	D
541511	Custom computer programming services	15	15 659	5 500	1 367	99	19.1	.1
541512	Computer systems design services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
	BALANCE OF DUNDY COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**635**	**124**	**27**	**8**	**57.6**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF FILLMORE COUNTY, NE							
54	**Professional, scientific, & technical services**	**5**	**857**	**263**	**63**	**13**	**85.3**	**–**
	BALANCE OF FRANKLIN COUNTY, NE							
54	**Professional, scientific, & technical services**	**6**	**1 174**	**258**	**53**	**23**	**66.6**	**–**
541	Professional, scientific, & technical services	6	1 174	258	53	23	66.6	–
	BALANCE OF FRONTIER COUNTY, NE							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FURNAS COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**2 623**	**1 515**	**350**	**46**	**6.5**	**9.6**
541	Professional, scientific, & technical services	8	2 623	1 515	350	46	6.5	9.6
	BALANCE OF GAGE COUNTY, NE							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GARDEN COUNTY, NE							
54	**Professional, scientific, & technical services**	**3**	**170**	**22**	**6**	**3**	**–**	**–**
	BALANCE OF GARFIELD COUNTY, NE							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GOSPER COUNTY, NE							
54	**Professional, scientific, & technical services**	**5**	**908**	**208**	**60**	**12**	**20.9**	**16.7**
541	Professional, scientific, & technical services	5	908	208	60	12	20.9	16.7
	BALANCE OF GREELEY COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HALL COUNTY, NE							
54	**Professional, scientific, & technical services**	**9**	**1 027**	**214**	**46**	**26**	**56.4**	**5.7**
541	Professional, scientific, & technical services	9	1 027	214	46	26	56.4	5.7
	BALANCE OF HAMILTON COUNTY, NE							
54	**Professional, scientific, & technical services**	**3**	**168**	**20**	**3**	**2**	**D**	**–**
	BALANCE OF HARLAN COUNTY, NE							
54	**Professional, scientific, & technical services**	**4**	**858**	**117**	**21**	**7**	**40.6**	**59.4**
	BALANCE OF HITCHCOCK COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HOLT COUNTY, NE							
54	**Professional, scientific, & technical services**	**4**	**315**	**65**	**22**	**10**	**100.0**	**–**
	BALANCE OF HOWARD COUNTY, NE							
54	**Professional, scientific, & technical services**	**7**	**450**	**114**	**30**	**13**	**35.6**	**2.4**
	BALANCE OF JEFFERSON COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF JOHNSON COUNTY, NE							
54	**Professional, scientific, & technical services**	**3**	**447**	**57**	**16**	**9**	**–**	**–**
	BALANCE OF KEARNEY COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF KEYA PAHA COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF KNOX COUNTY, NE							
54	**Professional, scientific, & technical services**	**14**	**1 165**	**207**	**51**	**19**	**58.8**	**3.6**
541	Professional, scientific, & technical services	14	1 165	207	51	19	58.8	3.6
	BALANCE OF LANCASTER COUNTY, NE							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	h	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	h	D	D
54191	Marketing research & public opinion polling	1	D	D	D	h	D	D
541910	Marketing research & public opinion polling	1	D	D	D	h	D	D
	BALANCE OF LINCOLN COUNTY, NE							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MCPHERSON COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MADISON COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**1 421**	**393**	**89**	**20**	**45.7**	**6.5**
541	Professional, scientific, & technical services	8	1 421	393	89	20	45.7	6.5
	BALANCE OF MERRICK COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF NANCE COUNTY, NE							
54	**Professional, scientific, & technical services**	**3**	**276**	**99**	**25**	**10**	**–**	**50.0**
	BALANCE OF NUCKOLLS COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**815**	**303**	**76**	**29**	**85.2**	**–**
	BALANCE OF OTOE COUNTY, NE							
54	**Professional, scientific, & technical services**	**4**	**709**	**143**	**30**	**7**	**33.9**	**66.1**
	BALANCE OF PAWNEE COUNTY, NE							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PERKINS COUNTY, NE							
54	**Professional, scientific, & technical services**	**5**	**641**	**217**	**31**	**12**	**7.5**	**72.5**
	BALANCE OF PHELPS COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PIERCE COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**1 208**	**415**	**107**	**29**	**80.0**	**–**
541	Professional, scientific, & technical services	8	1 208	415	107	29	80.0	–
	BALANCE OF PLATTE COUNTY, NE							
54	**Professional, scientific, & technical services**	**9**	**1 126**	**310**	**77**	**29**	**50.9**	**10.4**
541	Professional, scientific, & technical services	9	1 126	310	77	29	50.9	10.4
	BALANCE OF POLK COUNTY, NE							
54	**Professional, scientific, & technical services**	**9**	**1 084**	**199**	**45**	**18**	**47.4**	**5.5**
541	Professional, scientific, & technical services	9	1 084	199	45	18	47.4	5.5
	BALANCE OF RED WILLOW COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF RICHARDSON COUNTY, NE							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ROCK COUNTY, NE							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SALINE COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**949**	**241**	**55**	**16**	**44.3**	**–**
541	Professional, scientific, & technical services	8	949	241	55	16	44.3	–
	BALANCE OF SARPY COUNTY, NE							
54	**Professional, scientific, & technical services**	**41**	**8 183**	**3 793**	**856**	**143**	**32.2**	**8.2**
541	Professional, scientific, & technical services	41	8 183	3 793	856	143	32.2	8.2
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BALANCE OF SAUNDERS COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**1 076**	**518**	**88**	**20**	**84.1**	**2.0**
541	Professional, scientific, & technical services	8	1 076	518	88	20	84.1	2.0
	BALANCE OF SCOTTS BLUFF COUNTY, NE							
54	**Professional, scientific, & technical services**	**7**	**1 570**	**887**	**198**	**71**	**39.6**	**.8**
541	Professional, scientific, & technical services	7	1 570	887	198	71	39.6	.8
	BALANCE OF SEWARD COUNTY, NE							
54	**Professional, scientific, & technical services**	**6**	**590**	**136**	**26**	**11**	**68.5**	**–**
	BALANCE OF SHERIDAN COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**963**	**321**	**86**	**20**	**90.8**	**3.0**
541	Professional, scientific, & technical services	8	963	321	86	20	90.8	3.0
	BALANCE OF SHERMAN COUNTY, NE							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	BALANCE OF SIOUX COUNTY, NE							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF STANTON COUNTY, NE							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF THAYER COUNTY, NE							
54	**Professional, scientific, & technical services**	**9**	**1 004**	**230**	**54**	**21**	**48.6**	**9.1**
541	Professional, scientific, & technical services	9	1 004	230	54	21	48.6	9.1
	BALANCE OF THURSTON COUNTY, NE							
54	**Professional, scientific, & technical services**	**4**	**865**	**115**	**27**	**13**	**39.7**	**–**
	BALANCE OF VALLEY COUNTY, NE							
54	**Professional, scientific, & technical services**	**12**	**1 605**	**842**	**186**	**46**	**46.2**	**7.0**
541	Professional, scientific, & technical services	12	1 605	842	186	46	46.2	7.0
	BALANCE OF WASHINGTON COUNTY, NE							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	BALANCE OF WEBSTER COUNTY, NE							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF YORK COUNTY, NE							
54	**Professional, scientific, & technical services**	**5**	**1 229**	**371**	**81**	**19**	**36.9**	**–**
541	Professional, scientific, & technical services	5	1 229	371	81	19	36.9	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NEBRASKA

There are no geographic notes for the state of Nebraska.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

NEBRASKA

Lincoln, NE MSA

Lancaster County, NE

Omaha, NE—IA MSA

Pottawattamie County, IA

Cass County, NE

Douglas County, NE

Sarpy County, NE

Washington County, NE

Sioux City, IA—NE MSA

Woodbury County, IA

Dakota County, NE

U.S. Census Bureau, 1997 Economic Census

New Hampshire

1997

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EC97S54A-NH

1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU

ECONOMIC CENSUS 1997

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Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW HAMPSHIRE							
54	**Professional, scientific, & technical services**	**3 341**	**1 626 619**	**713 087**	**152 076**	**18 268**	**32.1**	**6.4**
541	Professional, scientific, & technical services	3 341	1 626 619	713 087	152 076	18 268	32.1	6.4
5411	Legal services	800	374 363	179 232	38 209	4 469	25.1	3.0
54111	Offices of lawyers	769	355 170	170 195	36 427	4 156	26.1	2.7
541110	Offices of lawyers	769	355 170	170 195	36 427	4 156	26.1	2.7
5411101	Offices of lawyers (except legal aid societies)	769	355 170	170 195	36 427	4 156	26.1	2.7
54119	Other legal services	31	19 193	9 037	1 782	313	5.1	9.5
541191	Title abstract & settlement offices	30	D	D	D	e	D	D
541199	All other legal services	1	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	479	152 575	75 246	16 992	4 008	31.4	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	479	152 575	75 246	16 992	4 008	31.4	5.3
541211	Offices of certified public accountants	264	89 192	43 728	9 331	1 154	37.7	6.8
541213	Tax return preparation services	68	9 367	3 456	1 308	700	43.2	7.7
541214	Payroll services	18	28 455	15 620	3 106	1 648	2.6	.2
541219	Other accounting services	129	25 561	12 442	3 247	506	37.3	5.0
5413	Architectural, engineering, & related services	572	311 091	135 374	27 765	3 214	39.0	7.8
54131	Architectural services	66	32 192	12 718	2 347	313	35.4	1.9
541310	Architectural services	66	32 192	12 718	2 347	313	35.4	1.9
54133	Engineering services	354	238 039	104 053	21 894	2 282	40.2	9.1
541330	Engineering services	354	238 039	104 053	21 894	2 282	40.2	9.1
54134	Drafting services	6	688	346	64	15	25.9	1.0
541340	Drafting services	6	688	346	64	15	25.9	1.0
54135	Building inspection services	19	2 012	758	110	25	31.6	1.6
541350	Building inspection services	19	2 012	758	110	25	31.6	1.6
54137	Surveying & mapping (except geophysical) services	87	16 974	8 979	1 749	337	44.0	3.7
541370	Surveying & mapping (except geophysical) services	87	16 974	8 979	1 749	337	44.0	3.7
54138	Testing laboratories	40	21 186	8 520	1 601	242	27.7	5.8
541380	Testing laboratories	40	21 186	8 520	1 601	242	27.7	5.8
5414	Specialized design services	111	36 874	10 271	2 057	310	44.5	1.8
54141	Interior design services	27	9 214	1 687	340	58	47.5	.9
541410	Interior design services	27	9 214	1 687	340	58	47.5	.9
54142	Industrial design services	9	D	D	D	b	D	D
541420	Industrial design services	9	D	D	D	b	D	D
54143	Graphic design services	72	23 181	6 730	1 328	211	48.8	1.8
541430	Graphic design services	72	23 181	6 730	1 328	211	48.8	1.8
5414301	Graphic design services (except commercial art & medical artists)	65	22 146	6 551	1 299	199	50.3	1.3
5414302	Commercial art	7	1 035	179	29	12	17.0	11.8
54149	Other specialized design services	3	D	D	D	a	D	D
541490	Other specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	597	354 785	154 510	32 585	2 685	26.2	7.8
54151	Computer systems design & related services	597	354 785	154 510	32 585	2 685	26.2	7.8
541511	Custom computer programming services	282	132 821	65 995	14 235	1 089	20.1	9.6
541512	Computer systems design services	261	205 917	80 002	16 617	1 292	30.4	6.5
5415121	Computer systems integrators	86	122 564	41 421	8 992	705	18.8	5.0
5415122	Computer systems consultants (except systems integrators)	175	83 353	38 581	7 625	587	47.4	8.7
541513	Computer facilities management services	2	D	D	D	c	D	D
541519	Other computer related services	52	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	476	219 618	94 761	21 103	1 791	43.0	8.0
54161	Management consulting services	368	168 494	71 886	15 828	1 257	45.7	7.9
541611	Administrative management & general management consulting service	161	63 676	29 175	6 160	433	39.7	6.8
541612	Human resources & executive search consulting services	88	29 567	15 832	2 848	289	48.5	2.6
5416121	Actuarial consulting	2	D	D	D	a	D	D
5416122	Executive placement services	43	19 000	10 927	1 741	156	41.3	2.7
5416123	Human resources & personnel management consulting	43	D	D	D	c	D	D
541613	Marketing consulting services	73	44 752	15 690	4 698	269	70.2	3.9
541614	Process, physical distribution, & logistics consulting services	23	17 406	6 156	1 127	125	28.4	2.6
541618	Other management consulting services	23	13 093	5 033	995	141	7.9	46.2
54162	Environmental consulting services	40	27 316	12 472	3 229	296	34.2	11.3
541620	Environmental consulting services	40	27 316	12 472	3 229	296	34.2	11.3
54169	Other scientific & technical consulting services	68	23 808	10 403	2 046	238	33.4	4.2
541690	Other scientific & technical consulting services	68	23 808	10 403	2 046	238	33.4	4.2
5417	Scientific research & development services	59	68 065	31 484	6 827	661	26.4	15.9
54171	R&D in the physical, engineering, & life sciences	55	66 657	30 846	6 691	617	25.0	16.2
541710	R&D in the physical, engineering, & life sciences	55	66 657	30 846	6 691	617	25.0	16.2
5417101	R&D in the physical & engineering sciences	40	54 188	22 212	4 629	434	26.5	18.0
5417102	Research & development in the life sciences	15	12 469	8 634	2 062	183	18.5	8.4
54172	Research & development in the social sciences & humanities	4	1 408	638	136	44	91.1	–
541720	R&D in the social sciences & humanities	4	1 408	638	136	44	91.1	–

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW HAMPSHIRE—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	146	77 503	23 045	4 576	736	39.4	4.4
54181	Advertising agencies	63	31 308	11 252	2 140	270	49.9	5.5
541810	Advertising agencies	63	31 308	11 252	2 140	270	49.9	5.5
54182	Public relations agencies	16	7 688	2 980	743	77	19.3	–
541820	Public relations agencies	16	7 688	2 980	743	77	19.3	–
54183	Media buying services	2	D	D	D	a	D	D
541830	Media buying services	2	D	D	D	a	D	D
54184	Media representatives	4	883	450	97	28	19.6	16.3
541840	Media representatives	4	883	450	97	28	19.6	16.3
5418402	Publishers' advertising representatives	4	883	450	97	28	19.6	16.3
54185	Display advertising	4	384	67	4	2	100.0	–
541850	Display advertising	4	384	67	4	2	100.0	–
5418502	Outdoor advertising services	4	384	67	4	2	100.0	–
54186	Direct mail advertising	20	18 852	4 848	1 011	235	36.1	3.9
541860	Direct mail advertising	20	18 852	4 848	1 011	235	36.1	3.9
54187	Advertising material distribution services	4	3 084	665	114	36	44.8	–
541870	Advertising material distribution services	4	3 084	665	114	36	44.8	–
54189	Other services related to advertising	33	D	D	D	b	D	D
541890	Other services related to advertising	33	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	12	D	D	D	b	D	D
5418903	Sign painting & lettering shop	19	3 036	889	183	36	53.9	–
5418909	All other advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	101	31 745	9 164	1 962	394	22.0	2.1
54191	Marketing research & public opinion polling	10	8 854	3 048	566	72	6.9	.9
541910	Marketing research & public opinion polling	10	8 854	3 048	566	72	6.9	.9
54192	Photographic services	82	21 462	5 638	1 278	304	28.5	2.7
541921	Photographic studios, portrait	65	16 792	4 326	1 035	265	22.9	3.1
541922	Commercial photography	17	4 670	1 312	243	39	48.9	1.3
54193	Translation & interpretation services	1	D	D	D	a	D	D
541930	Translation & interpretation services	1	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	8	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	8	D	D	D	a	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	NEW HAMPSHIRE								
54	**Professional, scientific, & technical services**	**37**	**16 550**	**15 967**	**8 519**	**1 962**	**251**	**16.8**	**4.1**
541	Professional, scientific, & technical services	37	16 550	15 967	8 519	1 962	251	16.8	4.1
5411	Legal services	19	10 427	10 067	6 207	1 390	180	5.1	1.2
54111	Offices of lawyers	19	10 427	10 067	6 207	1 390	180	5.1	1.2
541110	Offices of lawyers	19	10 427	10 067	6 207	1 390	180	5.1	1.2
5411102	Legal aid societies & similar legal services	19	10 427	10 067	6 207	1 390	180	5.1	1.2
5417	Scientific research & development services	18	6 123	5 900	2 312	572	71	36.8	9.1
54171	R&D in the physical, engineering, & life sciences	13	4 977	4 783	1 669	394	46	42.5	11.2
541710	R&D in the physical, engineering, & life sciences	13	4 977	4 783	1 669	394	46	42.5	11.2
5417101	R&D in the physical & engineering sciences	7	3 633	3 043	859	207	34	43.6	1.9
5417102	Research & development in the life sciences	6	1 344	1 740	810	187	12	39.4	36.4
54172	Research & development in the social sciences & humanities	5	1 146	1 117	643	178	25	12.1	–
541720	R&D in the social sciences & humanities	5	1 146	1 117	643	178	25	12.1	–

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA							
54	**Professional, scientific, & technical services**	**17 935**	**22 955 581**	**9 388 567**	**2 086 758**	**177 449**	**17.1**	**8.7**
541	Professional, scientific, & technical services	17 935	22 955 581	9 388 567	2 086 758	177 449	17.1	8.7
5411	Legal services	4 638	3 859 269	1 437 158	307 171	28 802	20.5	8.4
54111	Offices of lawyers	4 542	D	D	D	k	D	D
541110	Offices of lawyers	4 542	D	D	D	k	D	D
5411101	Offices of lawyers (except legal aid societies)	4 542	D	D	D	k	D	D
54119	Other legal services	96	D	D	D	f	D	D
541191	Title abstract & settlement offices	74	D	D	D	f	D	D
541199	All other legal services	22	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 030	1 735 793	698 163	161 762	20 572	16.4	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 030	1 735 793	698 163	161 762	20 572	16.4	4.7
541211	Offices of certified public accountants	1 211	1 363 012	524 569	119 600	11 969	14.6	2.4
541213	Tax return preparation services	202	41 670	16 837	6 563	3 382	33.4	4.0
541214	Payroll services	72	D	D	D	g	D	D
541219	Other accounting services	545	D	D	D	h	D	D
5413	Architectural, engineering, & related services	2 690	5 026 940	1 860 158	412 958	37 972	16.4	3.7
54131	Architectural services	657	1 134 451	388 706	83 751	7 861	13.4	1.3
541310	Architectural services	657	1 134 451	388 706	83 751	7 861	13.4	1.3
54133	Engineering services	1 633	3 640 014	1 350 135	302 989	26 896	17.0	4.1
541330	Engineering services	1 633	3 640 014	1 350 135	302 989	26 896	17.0	4.1
54134	Drafting services	15	5 046	3 277	761	72	14.9	1.4
541340	Drafting services	15	5 046	3 277	761	72	14.9	1.4
54135	Building inspection services	63	D	D	D	c	D	D
541350	Building inspection services	63	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	182	76 803	44 053	8 714	1 238	24.1	7.3
541370	Surveying & mapping (except geophysical) services	182	76 803	44 053	8 714	1 238	24.1	7.3
54138	Testing laboratories	129	156 595	67 907	15 823	1 752	17.7	7.7
541380	Testing laboratories	129	156 595	67 907	15 823	1 752	17.7	7.7
5414	Specialized design services	678	406 979	120 906	26 621	2 970	28.5	5.0
54141	Interior design services	207	D	D	D	f	D	D
541410	Interior design services	207	D	D	D	f	D	D
54142	Industrial design services	37	37 842	12 791	2 914	298	6.3	.7
541420	Industrial design services	37	37 842	12 791	2 914	298	6.3	.7
54143	Graphic design services	421	D	D	D	g	D	D
541430	Graphic design services	421	D	D	D	g	D	D
5414301	Graphic design services (except commercial art & medical artists)	365	D	D	D	g	D	D
5414302	Commercial art	54	D	D	D	c	D	D
54149	Other specialized design services	13	4 829	1 674	332	83	81.4	3.6
541490	Other specialized design services	13	4 829	1 674	332	83	81.4	3.6
5415	Computer systems design & related services	3 046	4 544 066	2 119 773	463 969	33 823	14.2	12.1
54151	Computer systems design & related services	3 046	4 544 066	2 119 773	463 969	33 823	14.2	12.1
541511	Custom computer programming services	1 408	D	D	D	j	D	D
541512	Computer systems design services	1 295	D	D	D	j	D	D
5415121	Computer systems integrators	393	D	D	D	j	D	D
5415122	Computer systems consultants (except systems integrators)	902	D	D	D	i	D	D
541513	Computer facilities management services	29	D	D	D	g	D	D
541519	Other computer related services	314	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	2 788	3 689 614	1 727 436	362 256	23 693	18.8	10.1
54161	Management consulting services	2 236	D	D	D	j	D	D
541611	Administrative management & general management consulting service	1 057	1 884 941	987 972	210 068	11 179	10.6	8.6
541612	Human resources & executive search consulting services	543	502 284	245 617	49 693	3 508	25.3	10.6
5416121	Actuarial consulting	17	D	D	D	c	D	D
5416122	Executive placement services	272	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	254	272 961	117 233	24 942	1 840	23.5	14.8
541613	Marketing consulting services	452	D	D	D	h	D	D
541614	Process, physical distribution, & logistics consulting services	110	D	D	D	f	D	D
541618	Other management consulting services	74	D	D	D	f	D	D
54162	Environmental consulting services	204	D	D	D	g	D	D
541620	Environmental consulting services	204	D	D	D	g	D	D
54169	Other scientific & technical consulting services	348	D	D	D	h	D	D
541690	Other scientific & technical consulting services	348	D	D	D	h	D	D
5417	Scientific research & development services	492	1 662 081	703 459	192 548	12 123	8.6	12.2
54171	R&D in the physical, engineering, & life sciences	447	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	447	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	254	D	D	D	h	D	D
5417102	Research & development in the life sciences	193	D	D	D	i	D	D
54172	Research & development in the social sciences & humanities	45	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	45	D	D	D	h	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	970	1 647 608	572 640	127 008	12 985	22.2	14.8
54181	Advertising agencies	346	575 356	229 604	49 475	4 478	32.7	22.0
541810	Advertising agencies	346	575 356	229 604	49 475	4 478	32.7	22.0
54182	Public relations agencies	190	224 731	94 653	20 204	2 031	21.2	6.6
541820	Public relations agencies	190	224 731	94 653	20 204	2 031	21.2	6.6
54183	Media buying services	20	D	D	D	c	D	D
541830	Media buying services	20	D	D	D	c	D	D
54184	Media representatives	72	D	D	D	e	D	D
541840	Media representatives	72	D	D	D	e	D	D
5418401	Radio & television advertising representatives	35	25 099	9 157	2 281	255	6.4	16.6
5418402	Publishers' advertising representatives	37	D	D	D	c	D	D
54185	Display advertising	26	D	D	D	f	D	D
541850	Display advertising	26	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	13	D	D	D	e	D	D
5418502	Outdoor advertising services	13	D	D	D	c	D	D
54186	Direct mail advertising	119	403 302	157 745	38 167	4 044	19.1	19.6
541860	Direct mail advertising	119	403 302	157 745	38 167	4 044	19.1	19.6
54189	Other services related to advertising	185	272 863	46 629	9 459	1 185	13.2	2.8
541890	Other services related to advertising	185	272 863	46 629	9 459	1 185	13.2	2.8
5418902	Advertising specialties goods distributor	82	127 736	21 225	4 458	570	17.0	2.1
5418903	Sign painting & lettering shop	71	17 662	4 999	968	186	52.9	7.8
5418909	All other advertising	32	127 465	20 405	4 033	429	4.0	2.8
5419	Other professional, scientific, & technical services	603	383 231	148 874	32 465	4 509	18.9	3.7
54191	Marketing research & public opinion polling	134	D	D	D	g	D	D
541910	Marketing research & public opinion polling	134	D	D	D	g	D	D
54192	Photographic services	375	100 599	26 741	5 450	1 379	33.7	6.8
541921	Photographic studios, portrait	256	63 405	16 524	3 321	1 063	35.1	5.2
541922	Commercial photography	119	37 194	10 217	2 129	316	31.2	9.4
54193	Translation & interpretation services	32	D	D	D	f	D	D
541930	Translation & interpretation services	32	D	D	D	f	D	D
54199	All other professional, scientific, & technical services	62	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	62	D	D	D	c	D	D
	Boston, MA–NH PMSA							
54	**Professional, scientific, & technical services**	**12 711**	**19 390 881**	**7 913 090**	**1 759 017**	**141 512**	**15.1**	**8.5**
541	Professional, scientific, & technical services	12 711	19 390 881	7 913 090	1 759 017	141 512	15.1	8.5
5411	Legal services	3 196	3 282 718	1 197 610	253 473	22 263	18.1	8.9
54111	Offices of lawyers	3 138	3 228 357	1 180 445	249 994	21 862	18.2	8.6
541110	Offices of lawyers	3 138	3 228 357	1 180 445	249 994	21 862	18.2	8.6
5411101	Offices of lawyers (except legal aid societies)	3 138	3 228 357	1 180 445	249 994	21 862	18.2	8.6
54119	Other legal services	58	54 361	17 165	3 479	401	12.6	27.0
541191	Title abstract & settlement offices	40	28 704	8 308	1 729	196	21.7	6.7
541199	All other legal services	18	25 657	8 857	1 750	205	2.3	49.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 330	1 485 060	583 250	134 574	15 608	13.5	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 330	1 485 060	583 250	134 574	15 608	13.5	4.6
541211	Offices of certified public accountants	820	1 195 537	445 583	102 056	9 778	12.1	2.1
541213	Tax return preparation services	119	D	D	D	g	D	D
541214	Payroll services	48	167 535	80 991	17 971	2 182	2.8	18.1
541219	Other accounting services	343	D	D	D	g	D	D
5413	Architectural, engineering, & related services	1 858	4 436 822	1 579 921	352 381	30 137	12.2	3.2
54131	Architectural services	564	1 092 479	372 737	80 552	7 433	12.1	1.2
541310	Architectural services	564	1 092 479	372 737	80 552	7 433	12.1	1.2
54133	Engineering services	1 083	3 178 808	1 128 148	254 441	20 749	11.9	3.7
541330	Engineering services	1 083	3 178 808	1 128 148	254 441	20 749	11.9	3.7
54134	Drafting services	8	D	D	D	b	D	D
541340	Drafting services	8	D	D	D	b	D	D
54135	Building inspection services	30	7 436	3 537	412	65	35.2	–
541350	Building inspection services	30	7 436	3 537	412	65	35.2	–
54137	Surveying & mapping (except geophysical) services	99	51 493	29 906	5 876	721	20.7	9.1
541370	Surveying & mapping (except geophysical) services	99	51 493	29 906	5 876	721	20.7	9.1
54138	Testing laboratories	64	100 314	41 837	10 217	1 083	16.3	8.6
541380	Testing laboratories	64	100 314	41 837	10 217	1 083	16.3	8.6
5414	Specialized design services	525	340 100	101 271	22 553	2 475	26.1	5.8
54141	Interior design services	163	101 283	24 394	5 432	659	36.4	3.1
541410	Interior design services	163	101 283	24 394	5 432	659	36.4	3.1
54142	Industrial design services	22	30 601	9 521	2 174	227	5.9	.6
541420	Industrial design services	22	30 601	9 521	2 174	227	5.9	.6
54143	Graphic design services	331	204 936	66 346	14 759	1 530	23.2	8.0
541430	Graphic design services	331	204 936	66 346	14 759	1 530	23.2	8.0
5414301	Graphic design services (except commercial art & medical artists)	286	182 665	58 161	12 919	1 345	23.2	8.6
5414302	Commercial art	43	D	D	D	c	D	D
54149	Other specialized design services	9	3 280	1 010	188	59	73.6	5.3
541490	Other specialized design services	9	3 280	1 010	188	59	73.6	5.3

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Boston, MA–NH PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	2 124	3 338 159	1 604 173	346 529	25 464	14.0	13.3
54151	Computer systems design & related services	2 124	3 338 159	1 604 173	346 529	25 464	14.0	13.3
541511	Custom computer programming services	994	1 520 181	764 968	165 023	11 554	14.4	12.3
541512	Computer systems design services	882	1 633 974	760 112	164 674	12 683	13.0	14.4
5415121	Computer systems integrators	251	1 037 870	494 220	108 140	7 696	8.2	17.3
5415122	Computer systems consultants (except systems integrators)	631	596 104	265 892	56 534	4 987	21.4	9.3
541513	Computer facilities management services	21	D	D	D	e	D	D
541519	Other computer related services	227	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	2 123	3 247 532	1 567 630	328 451	19 986	16.8	8.6
54161	Management consulting services	1 730	2 749 531	1 369 112	287 070	16 469	14.5	9.3
541611	Administrative management & general management consulting service	826	1 759 172	939 962	200 393	9 998	9.3	6.5
541612	Human resources & executive search consulting services	424	458 521	224 869	46 043	3 064	22.6	10.2
5416121	Actuarial consulting	14	19 612	10 830	2 065	150	8.1	.3
5416122	Executive placement services	206	179 359	101 622	20 132	1 242	25.1	5.5
5416123	Human resources & personnel management consulting	204	259 550	112 417	23 846	1 672	22.0	14.2
541613	Marketing consulting services	352	357 853	122 030	27 101	2 296	30.1	15.3
541614	Process, physical distribution, & logistics consulting services	77	120 390	59 047	8 311	615	11.7	19.0
541618	Other management consulting services	51	53 595	23 204	5 222	496	21.2	31.3
54162	Environmental consulting services	128	D	D	D	g	D	D
541620	Environmental consulting services	128	D	D	D	g	D	D
54169	Other scientific & technical consulting services	265	D	D	D	g	D	D
541690	Other scientific & technical consulting services	265	D	D	D	g	D	D
5417	Scientific research & development services	377	1 493 526	626 803	176 029	10 784	8.0	11.5
54171	R&D in the physical, engineering, & life sciences	336	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	336	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	177	D	D	D	h	D	D
5417102	Research & development in the life sciences	159	853 652	371 169	114 478	4 879	4.5	13.1
54172	Research & development in the social sciences & humanities	41	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	41	D	D	D	h	D	D
5418	Advertising & related services	759	1 435 035	519 045	115 781	10 944	21.6	14.9
54181	Advertising agencies	266	532 851	214 821	46 695	4 119	30.6	23.5
541810	Advertising agencies	266	532 851	214 821	46 695	4 119	30.6	23.5
54182	Public relations agencies	172	215 507	91 142	19 464	1 940	20.0	6.8
541820	Public relations agencies	172	215 507	91 142	19 464	1 940	20.0	6.8
54183	Media buying services	17	30 460	15 670	3 404	242	3.8	–
541830	Media buying services	17	30 460	15 670	3 404	242	3.8	–
54184	Media representatives	63	36 494	12 490	2 966	301	21.3	18.1
541840	Media representatives	63	36 494	12 490	2 966	301	21.3	18.1
5418401	Radio & television advertising representatives	31	D	D	D	c	D	D
5418402	Publishers' advertising representatives	32	D	D	D	b	D	D
54185	Display advertising	17	46 718	8 065	1 672	176	5.3	13.2
541850	Display advertising	17	46 718	8 065	1 672	176	5.3	13.2
5418502	Outdoor advertising services	8	D	D	D	c	D	D
54186	Direct mail advertising	90	324 980	134 620	32 935	3 130	20.2	16.5
541860	Direct mail advertising	90	324 980	134 620	32 935	3 130	20.2	16.5
54189	Other services related to advertising	126	D	D	D	g	D	D
541890	Other services related to advertising	126	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	53	103 288	18 029	3 916	457	13.8	1.3
5418903	Sign painting & lettering shop	45	D	D	D	c	D	D
5418909	All other advertising	28	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	419	331 929	133 387	29 246	3 851	17.5	3.4
54191	Marketing research & public opinion polling	111	218 438	97 085	21 494	2 222	13.6	2.4
541910	Marketing research & public opinion polling	111	218 438	97 085	21 494	2 222	13.6	2.4
54192	Photographic services	240	69 856	18 405	3 916	960	32.8	7.3
541921	Photographic studios, portrait	152	39 104	10 136	2 142	699	37.0	4.8
541922	Commercial photography	88	30 752	8 269	1 774	261	27.5	10.4
54193	Translation & interpretation services	25	27 964	11 686	2 507	538	3.6	1.2
541930	Translation & interpretation services	25	27 964	11 686	2 507	538	3.6	1.2
54199	All other professional, scientific, & technical services	43	15 671	6 211	1 329	131	27.4	4.2
541990	All other professional, scientific, & technical services	43	15 671	6 211	1 329	131	27.4	4.2

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA —Con.							
	Brockton, MA PMSA							
54	**Professional, scientific, & technical services**	**365**	**199 486**	**67 435**	**14 326**	**2 479**	**29.7**	**8.5**
541	Professional, scientific, & technical services	365	199 486	67 435	14 326	2 479	29.7	8.5
5411	Legal services	127	43 272	17 161	3 522	490	32.0	14.5
54111	Offices of lawyers	125	D	D	D	e	D	D
541110	Offices of lawyers	125	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	125	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	13 462	5 275	1 550	464	43.4	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	13 462	5 275	1 550	464	43.4	6.3
541211	Offices of certified public accountants	27	8 294	2 989	728	102	40.3	8.9
541213	Tax return preparation services	7	D	D	D	e	D	D
541219	Other accounting services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	72	43 530	18 608	3 760	481	51.5	6.8
54133	Engineering services	45	25 752	10 096	2 108	237	64.8	11.0
541330	Engineering services	45	25 752	10 096	2 108	237	64.8	11.0
54137	Surveying & mapping (except geophysical) services	10	2 698	1 328	205	56	46.1	.4
541370	Surveying & mapping (except geophysical) services	10	2 698	1 328	205	56	46.1	.4
54138	Testing laboratories	6	11 728	5 848	1 168	141	27.8	–
541380	Testing laboratories	6	11 728	5 848	1 168	141	27.8	–
5414	Specialized design services	9	3 575	1 260	259	32	10.9	–
54143	Graphic design services	4	3 187	1 162	237	17	–	–
541430	Graphic design services	4	3 187	1 162	237	17	–	–
5414301	Graphic design services (except commercial art & medical artists)	4	3 187	1 162	237	17	–	–
5415	Computer systems design & related services	35	D	D	D	b	D	D
54151	Computer systems design & related services	35	D	D	D	b	D	D
541512	Computer systems design services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	18 563	6 872	1 316	171	42.9	5.2
54161	Management consulting services	23	16 738	6 366	1 217	160	36.7	5.7
541612	Human resources & executive search consulting services	6	4 305	1 487	224	31	64.9	.3
5416122	Executive placement services	4	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	15	56 037	10 761	2 477	656	1.6	1.2
54185	Display advertising	2	D	D	D	e	D	D
541850	Display advertising	2	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
54186	Direct mail advertising	2	D	D	D	e	D	D
541860	Direct mail advertising	2	D	D	D	e	D	D
54189	Other services related to advertising	5	1 790	391	86	20	28.9	18.0
541890	Other services related to advertising	5	1 790	391	86	20	28.9	18.0
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	9	2 413	625	112	30	17.2	1.7
541921	Photographic studios, portrait	6	2 130	507	90	24	13.4	1.9
	Fitchburg–Leominster, MA PMSA							
54	**Professional, scientific, & technical services**	**192**	**65 237**	**23 968**	**5 118**	**722**	**48.4**	**6.9**
541	Professional, scientific, & technical services	192	65 237	23 968	5 118	722	48.4	6.9
5411	Legal services	69	16 171	4 950	1 135	198	56.4	4.8
54111	Offices of lawyers	68	D	D	D	c	D	D
541110	Offices of lawyers	68	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	68	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	8 230	3 353	790	126	47.1	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	8 230	3 353	790	126	47.1	10.1
541211	Offices of certified public accountants	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	7 397	3 171	662	89	72.3	.6
5414	Specialized design services	8	D	D	D	b	D	D
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	24	13 493	5 375	1 210	96	45.7	15.2
54151	Computer systems design & related services	24	13 493	5 375	1 210	96	45.7	15.2
541512	Computer systems design services	12	D	D	D	b	D	D
541519	Other computer related services	3	3 613	1 102	91	13	D	53.5
5416	Management, scientific, & technical consulting services	19	13 345	5 433	955	123	21.6	5.7
54161	Management consulting services	12	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA —Con.							
	Lawrence, MA–NH PMSA							
54	**Professional, scientific, & technical services**	**894**	**554 805**	**208 137**	**47 796**	**5 199**	**32.5**	**10.0**
541	Professional, scientific, & technical services	894	554 805	208 137	47 796	5 199	32.5	10.0
5411	Legal services	220	67 872	22 708	4 874	765	51.9	2.7
54111	Offices of lawyers	214	66 437	22 078	4 751	743	52.7	2.7
541110	Offices of lawyers	214	66 437	22 078	4 751	743	52.7	2.7
5411101	Offices of lawyers (except legal aid societies)	214	66 437	22 078	4 751	743	52.7	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	119	45 670	21 255	5 374	972	46.0	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	119	45 670	21 255	5 374	972	46.0	4.4
541211	Offices of certified public accountants	70	28 083	13 695	3 256	433	49.0	2.9
541213	Tax return preparation services	17	3 001	1 198	501	261	29.2	7.2
541219	Other accounting services	28	13 258	5 571	1 455	241	46.9	3.5
5413	Architectural, engineering, & related services	143	93 110	36 629	8 096	902	50.5	5.2
54131	Architectural services	13	4 204	1 238	278	47	96.7	1.6
541310	Architectural services	13	4 204	1 238	278	47	96.7	1.6
54133	Engineering services	99	73 359	26 742	5 818	610	54.3	6.4
541330	Engineering services	99	73 359	26 742	5 818	610	54.3	6.4
54137	Surveying & mapping (except geophysical) services	18	6 083	3 413	794	148	25.4	1.2
541370	Surveying & mapping (except geophysical) services	18	6 083	3 413	794	148	25.4	1.2
54138	Testing laboratories	7	8 358	4 818	1 126	82	13.4	–
541380	Testing laboratories	7	8 358	4 818	1 126	82	13.4	–
5414	Specialized design services	27	13 741	4 378	821	93	30.2	.2
54141	Interior design services	6	D	D	D	b	D	D
541410	Interior design services	6	D	D	D	b	D	D
54143	Graphic design services	19	9 682	2 763	525	56	41.9	–
541430	Graphic design services	19	9 682	2 763	525	56	41.9	–
5414301	Graphic design services (except commercial art & medical artists)	17	D	D	D	b	D	D
5415	Computer systems design & related services	175	205 559	79 357	18 810	1 365	13.4	7.6
54151	Computer systems design & related services	175	205 559	79 357	18 810	1 365	13.4	7.6
541511	Custom computer programming services	79	37 213	18 208	4 218	271	22.5	34.3
541512	Computer systems design services	77	162 623	58 862	14 225	1 064	10.4	.8
5415121	Computer systems integrators	23	128 095	42 078	10 326	781	5.0	.2
5415122	Computer systems consultants (except systems integrators)	54	34 528	16 784	3 899	283	30.6	3.0
541519	Other computer related services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	125	56 383	21 622	4 844	441	43.0	8.0
54161	Management consulting services	92	35 964	14 144	3 074	259	52.5	5.4
541611	Administrative management & general management consulting service	43	16 311	6 786	1 516	109	29.3	11.5
541612	Human resources & executive search consulting services	21	8 212	3 860	743	68	63.1	.8
5416122	Executive placement services	10	4 018	2 372	357	22	42.1	1.5
5416123	Human resources & personnel management consulting	11	4 194	1 488	386	46	83.3	.2
541613	Marketing consulting services	20	7 844	1 782	352	47	98.8	–
54162	Environmental consulting services	17	16 491	6 135	1 541	151	19.6	13.1
541620	Environmental consulting services	17	16 491	6 135	1 541	151	19.6	13.1
54169	Other scientific & technical consulting services	16	3 928	1 343	229	31	54.5	11.3
541690	Other scientific & technical consulting services	16	3 928	1 343	229	31	54.5	11.3
5417	Scientific research & development services	26	21 644	8 635	2 006	159	25.0	4.8
54171	R&D in the physical, engineering, & life sciences	26	21 644	8 635	2 006	159	25.0	4.8
541710	R&D in the physical, engineering, & life sciences	26	21 644	8 635	2 006	159	25.0	4.8
5418	Advertising & related services	31	43 774	11 488	2 531	415	28.5	58.1
54186	Direct mail advertising	4	D	D	D	e	D	D
541860	Direct mail advertising	4	D	D	D	e	D	D
54189	Other services related to advertising	12	11 242	1 993	337	56	52.9	5.2
541890	Other services related to advertising	12	11 242	1 993	337	56	52.9	5.2
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	28	7 052	2 065	440	87	47.8	1.9
54192	Photographic services	21	4 790	1 193	209	61	50.6	2.8
541921	Photographic studios, portrait	18	4 572	1 159	205	59	48.2	2.9

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA —Con.							
	Lowell, MA–NH PMSA							
54	**Professional, scientific, & technical services**	**617**	**1 025 277**	**443 526**	**101 749**	**9 760**	**17.5**	**12.4**
541	Professional, scientific, & technical services	617	1 025 277	443 526	101 749	9 760	17.5	12.4
5411	Legal services	160	44 721	16 315	3 918	509	50.2	6.0
54111	Offices of lawyers	157	D	D	D	f	D	D
541110	Offices of lawyers	157	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	157	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	69	20 903	8 699	2 040	316	48.1	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	69	20 903	8 699	2 040	316	48.1	4.0
541211	Offices of certified public accountants	39	14 325	6 650	1 532	198	37.8	3.0
541213	Tax return preparation services	13	D	D	D	b	D	D
541219	Other accounting services	16	4 473	1 313	261	56	70.8	4.2
5413	Architectural, engineering, & related services	90	129 399	79 879	17 910	3 169	64.7	9.4
54133	Engineering services	63	115 848	73 093	16 348	2 972	69.6	10.4
541330	Engineering services	63	115 848	73 093	16 348	2 972	69.6	10.4
54137	Surveying & mapping (except geophysical) services	8	3 343	1 909	399	57	24.8	4.5
541370	Surveying & mapping (except geophysical) services	8	3 343	1 909	399	57	24.8	4.5
54138	Testing laboratories	7	6 578	3 610	885	104	13.6	–
541380	Testing laboratories	7	6 578	3 610	885	104	13.6	–
5414	Specialized design services	14	10 762	3 773	888	67	33.7	1.3
54141	Interior design services	2	D	D	D	b	D	D
541410	Interior design services	2	D	D	D	b	D	D
54143	Graphic design services	9	5 470	1 222	269	24	56.9	1.5
541430	Graphic design services	9	5 470	1 222	269	24	56.9	1.5
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	a	D	D
5415	Computer systems design & related services	155	589 709	262 157	61 864	3 911	7.0	5.3
54151	Computer systems design & related services	155	589 709	262 157	61 864	3 911	7.0	5.3
541511	Custom computer programming services	69	D	D	D	f	D	D
541512	Computer systems design services	67	400 407	149 710	35 871	2 269	5.7	4.8
5415121	Computer systems integrators	28	381 597	139 565	33 775	2 052	2.7	4.7
5415122	Computer systems consultants (except systems integrators)	39	18 810	10 145	2 096	217	66.1	6.1
541513	Computer facilities management services	3	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	69	160 453	44 620	9 233	1 297	6.8	41.9
54161	Management consulting services	46	90 170	23 893	4 734	893	8.5	51.7
541611	Administrative management & general management consulting service	20	47 548	13 733	3 203	568	6.9	89.8
541613	Marketing consulting services	12	37 650	8 314	1 136	263	6.6	3.9
54162	Environmental consulting services	14	D	D	D	b	D	D
541620	Environmental consulting services	14	D	D	D	b	D	D
54169	Other scientific & technical consulting services	9	D	D	D	e	D	D
541690	Other scientific & technical consulting services	9	D	D	D	e	D	D
5417	Scientific research & development services	24	56 700	23 822	5 081	380	4.9	19.7
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	18	D	D	D	e	D	D
5418	Advertising & related services	18	D	D	D	b	D	D
54189	Other services related to advertising	10	3 854	851	202	23	14.7	–
541890	Other services related to advertising	10	3 854	851	202	23	14.7	–
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	12	2 904	941	164	37	37.2	–
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	Manchester, NH PMSA							
54	**Professional, scientific, & technical services**	**616**	**478 857**	**216 874**	**45 591**	**4 825**	**24.9**	**2.8**
541	Professional, scientific, & technical services	616	478 857	216 874	45 591	4 825	24.9	2.8
5411	Legal services	162	137 620	71 796	14 647	1 499	17.1	1.4
54111	Offices of lawyers	155	128 644	67 750	13 765	1 361	18.1	1.5
541110	Offices of lawyers	155	128 644	67 750	13 765	1 361	18.1	1.5
5411101	Offices of lawyers (except legal aid societies)	155	128 644	67 750	13 765	1 361	18.1	1.5
54119	Other legal services	7	8 976	4 046	882	138	3.3	–
541191	Title abstract & settlement offices	7	8 976	4 046	882	138	3.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	91	46 464	20 346	4 673	777	20.7	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	91	46 464	20 346	4 673	777	20.7	4.8
541211	Offices of certified public accountants	62	32 273	14 713	3 200	358	22.2	4.5
541213	Tax return preparation services	7	2 822	1 222	478	299	11.9	9.5
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	107	73 523	35 322	7 223	823	28.7	6.7
54131	Architectural services	17	8 884	4 234	722	82	31.7	.7
541310	Architectural services	17	8 884	4 234	722	82	31.7	.7
54133	Engineering services	66	58 215	27 485	5 930	624	28.6	7.0
541330	Engineering services	66	58 215	27 485	5 930	624	28.6	7.0
54137	Surveying & mapping (except geophysical) services	12	3 820	2 461	338	81	32.1	12.6
541370	Surveying & mapping (except geophysical) services	12	3 820	2 461	338	81	32.1	12.6

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Manchester, NH PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	19	D	D	D	b	D	D
54143	Graphic design services	12	5 128	1 532	324	40	54.4	–
541430	Graphic design services	12	5 128	1 532	324	40	54.4	–
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	114	110 278	45 479	10 298	711	25.8	2.1
54151	Computer systems design & related services	114	110 278	45 479	10 298	711	25.8	2.1
541511	Custom computer programming services	50	32 404	17 658	3 986	300	15.5	2.6
541512	Computer systems design services	56	77 036	27 235	6 172	401	30.0	1.9
5415121	Computer systems integrators	22	52 491	15 265	3 537	197	18.2	.7
5415122	Computer systems consultants (except systems integrators)	34	24 545	11 970	2 635	204	55.1	4.4
5416	Management, scientific, & technical consulting services	66	34 753	15 394	3 362	356	35.7	2.0
54161	Management consulting services	53	21 312	7 706	1 476	174	38.4	1.4
541611	Administrative management & general management consulting service	23	D	D	D	b	D	D
541612	Human resources & executive search consulting services	19	7 091	3 429	639	92	24.0	1.7
5416122	Executive placement services	14	5 091	2 768	469	53	27.9	2.4
541613	Marketing consulting services	8	7 441	1 769	388	31	25.5	–
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	9	D	D	D	b	D	D
541690	Other scientific & technical consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	8	29 280	14 660	2 690	211	9.5	1.4
54171	R&D in the physical, engineering, & life sciences	8	29 280	14 660	2 690	211	9.5	1.4
541710	R&D in the physical, engineering, & life sciences	8	29 280	14 660	2 690	211	9.5	1.4
5417101	R&D in the physical & engineering sciences	6	D	D	D	c	D	D
5418	Advertising & related services	32	35 502	10 495	1 963	323	47.6	2.7
54181	Advertising agencies	15	19 567	5 947	974	118	65.5	.6
541810	Advertising agencies	15	19 567	5 947	974	118	65.5	.6
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	Nashua, NH PMSA							
54	**Professional, scientific, & technical services**	**621**	**278 147**	**116 855**	**25 474**	**2 512**	**36.3**	**9.6**
541	Professional, scientific, & technical services	621	278 147	116 855	25 474	2 512	36.3	9.6
5411	Legal services	109	37 335	17 397	3 827	462	35.5	6.8
54111	Offices of lawyers	104	34 634	16 036	3 556	417	37.1	4.2
541110	Offices of lawyers	104	34 634	16 036	3 556	417	37.1	4.2
5411101	Offices of lawyers (except legal aid societies)	104	34 634	16 036	3 556	417	37.1	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	64	16 943	7 984	1 659	260	48.5	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	64	16 943	7 984	1 659	260	48.5	3.0
541211	Offices of certified public accountants	36	10 784	5 476	1 161	149	56.8	3.4
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	91	51 820	20 700	4 506	434	38.4	3.9
54133	Engineering services	67	41 415	16 519	3 883	334	39.4	3.8
541330	Engineering services	67	41 415	16 519	3 883	334	39.4	3.8
54138	Testing laboratories	11	7 731	3 247	412	69	36.5	5.6
541380	Testing laboratories	11	7 731	3 247	412	69	36.5	5.6
5414	Specialized design services	25	9 045	2 786	593	66	33.9	1.8
54143	Graphic design services	14	4 855	1 083	233	32	51.6	3.3
541430	Graphic design services	14	4 855	1 083	233	32	51.6	3.3
5414301	Graphic design services (except commercial art & medical artists)	14	4 855	1 083	233	32	51.6	3.3
5415	Computer systems design & related services	181	97 036	42 847	7 909	617	24.8	8.3
54151	Computer systems design & related services	181	97 036	42 847	7 909	617	24.8	8.3
541511	Custom computer programming services	89	33 752	15 361	2 825	208	23.1	1.1
541512	Computer systems design services	76	57 026	24 150	4 618	360	26.3	11.5
5415121	Computer systems integrators	20	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	56	D	D	D	c	D	D
541519	Other computer related services	16	6 258	3 336	466	49	19.8	17.4
5416	Management, scientific, & technical consulting services	96	37 663	15 110	4 295	286	63.6	13.7
54161	Management consulting services	80	31 995	12 949	3 734	232	70.1	7.4
541611	Administrative management & general management consulting service	41	14 254	5 930	1 156	122	53.9	13.8
541612	Human resources & executive search consulting services	16	5 284	2 597	547	70	73.4	7.7
5416122	Executive placement services	8	3 776	1 852	409	49	64.5	9.0
541613	Marketing consulting services	17	10 238	3 697	1 889	29	99.6	–
54169	Other scientific & technical consulting services	13	D	D	D	b	D	D
541690	Other scientific & technical consulting services	13	D	D	D	b	D	D
5417	Scientific research & development services	18	18 633	7 427	2 117	236	28.1	43.5
54171	R&D in the physical, engineering, & life sciences	17	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	17	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Nashua, NH PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	18	5 854	1 770	400	78	20.5	–
54189	Other services related to advertising	7	D	D	D	a	D	D
541890	Other services related to advertising	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	19	3 818	834	168	73	54.4	4.8
54192	Photographic services	14	3 527	748	156	68	55.3	4.7
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	New Bedford, MA PMSA							
54	**Professional, scientific, & technical services**	**269**	**89 668**	**34 036**	**7 725**	**1 288**	**45.2**	**5.4**
541	Professional, scientific, & technical services	269	89 668	34 036	7 725	1 288	45.2	5.4
5411	Legal services	113	30 389	11 370	2 453	365	42.5	5.0
54111	Offices of lawyers	113	30 389	11 370	2 453	365	42.5	5.0
541110	Offices of lawyers	113	30 389	11 370	2 453	365	42.5	5.0
5411101	Offices of lawyers (except legal aid societies)	113	30 389	11 370	2 453	365	42.5	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	48	14 971	6 597	1 705	446	38.4	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	48	14 971	6 597	1 705	446	38.4	5.6
541211	Offices of certified public accountants	15	D	D	D	c	D	D
541213	Tax return preparation services	6	2 116	798	384	246	3.7	5.5
541219	Other accounting services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	45	21 464	9 003	2 014	216	56.3	4.3
54133	Engineering services	27	D	D	D	c	D	D
541330	Engineering services	27	D	D	D	c	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	30	9 390	3 753	855	140	62.1	9.7
54161	Management consulting services	23	D	D	D	c	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	Portsmouth–Rochester, NH–ME PMSA							
54	**Professional, scientific, & technical services**	**671**	**302 314**	**129 397**	**26 329**	**3 340**	**38.8**	**8.7**
541	Professional, scientific, & technical services	671	302 314	129 397	26 329	3 340	38.8	8.7
5411	Legal services	171	64 700	28 788	6 098	848	30.2	6.1
54111	Offices of lawyers	165	59 380	26 109	5 619	747	32.9	6.1
541110	Offices of lawyers	165	59 380	26 109	5 619	747	32.9	6.1
5411101	Offices of lawyers (except legal aid societies)	165	59 380	26 109	5 619	747	32.9	6.1
54119	Other legal services	6	5 320	2 679	479	101	–	6.5
541191	Title abstract & settlement offices	6	5 320	2 679	479	101	–	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	90	16 719	8 233	1 863	404	44.8	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	90	16 719	8 233	1 863	404	44.8	11.2
541211	Offices of certified public accountants	49	11 370	5 488	1 109	166	45.1	12.7
541213	Tax return preparation services	11	1 354	667	260	160	41.7	18.4
541219	Other accounting services	26	3 726	1 961	468	72	45.3	4.9
5413	Architectural, engineering, & related services	108	66 421	28 103	5 719	680	49.5	7.6
54131	Architectural services	11	7 185	2 937	585	81	18.6	6.4
541310	Architectural services	11	7 185	2 937	585	81	18.6	6.4
54133	Engineering services	72	51 768	22 223	4 448	498	58.5	8.8
541330	Engineering services	72	51 768	22 223	4 448	498	58.5	8.8
5414	Specialized design services	20	6 922	1 840	320	55	41.3	.9
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	95	43 866	20 390	4 423	511	32.5	10.3
54151	Computer systems design & related services	95	43 866	20 390	4 423	511	32.5	10.3
541511	Custom computer programming services	53	D	D	D	c	D	D
541512	Computer systems design services	32	13 686	5 292	981	98	47.9	25.6
5415122	Computer systems consultants (except systems integrators)	23	9 829	4 242	795	79	48.1	35.7
5416	Management, scientific, & technical consulting services	114	70 778	30 727	5 868	549	44.5	11.8
54161	Management consulting services	85	58 132	25 410	4 832	422	42.5	13.9
541611	Administrative management & general management consulting service	38	21 690	10 292	1 650	149	33.3	1.7
541612	Human resources & executive search consulting services	17	5 947	3 589	498	40	53.7	2.2
5416122	Executive placement services	8	4 624	3 085	414	22	44.6	–
541613	Marketing consulting services	16	18 728	6 820	1 645	112	73.5	8.1
541618	Other management consulting services	9	8 341	2 824	509	47	3.5	72.6
54162	Environmental consulting services	11	5 978	2 561	529	59	83.5	–
541620	Environmental consulting services	11	5 978	2 561	529	59	83.5	–
54169	Other scientific & technical consulting services	18	6 668	2 756	507	68	26.8	4.2
541690	Other scientific & technical consulting services	18	6 668	2 756	507	68	26.8	4.2
5417	Scientific research & development services	12	6 988	3 028	429	35	44.7	26.9

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Portsmouth–Rochester, NH–ME PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	33	13 997	4 270	808	127	28.9	3.8
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	28	11 923	4 018	801	131	14.4	1.3
54192	Photographic services	24	4 253	1 438	251	52	22.9	1.9
541921	Photographic studios, portrait	15	D	D	D	b	D	D
541922	Commercial photography	9	D	D	D	a	D	D
	Worcester, MA–CT PMSA							
54	**Professional, scientific, & technical services**	**979**	**570 909**	**235 249**	**53 633**	**5 812**	**31.5**	**12.7**
541	Professional, scientific, & technical services	979	570 909	235 249	53 633	5 812	31.5	12.7
5411	Legal services	311	134 471	49 063	13 224	1 403	34.8	6.5
54111	Offices of lawyers	303	D	D	D	g	D	D
541110	Offices of lawyers	303	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	303	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	129	67 371	33 171	7 534	1 199	19.1	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	129	67 371	33 171	7 534	1 199	19.1	5.0
541211	Offices of certified public accountants	72	47 773	23 648	5 145	593	18.3	3.0
541213	Tax return preparation services	16	D	D	D	e	D	D
541219	Other accounting services	36	D	D	D	c	D	D
5413	Architectural, engineering, & related services	155	103 454	48 822	10 687	1 041	37.2	7.2
54131	Architectural services	14	9 489	3 497	706	80	60.5	3.1
541310	Architectural services	14	9 489	3 497	706	80	60.5	3.1
54133	Engineering services	97	71 171	35 165	7 713	636	40.2	5.7
541330	Engineering services	97	71 171	35 165	7 713	636	40.2	5.7
54137	Surveying & mapping (except geophysical) services	16	6 575	3 698	810	123	14.3	2.5
541370	Surveying & mapping (except geophysical) services	16	6 575	3 698	810	123	14.3	2.5
54138	Testing laboratories	20	14 852	6 033	1 376	185	16.1	18.4
541380	Testing laboratories	20	14 852	6 033	1 376	185	16.1	18.4
5414	Specialized design services	29	9 987	2 531	531	82	57.9	1.7
54141	Interior design services	11	4 556	816	159	32	58.8	2.8
541410	Interior design services	11	4 556	816	159	32	58.8	2.8
54143	Graphic design services	14	3 244	924	200	28	62.5	.6
541430	Graphic design services	14	3 244	924	200	28	62.5	.6
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	133	132 677	54 843	12 059	1 044	21.9	28.1
54151	Computer systems design & related services	133	132 677	54 843	12 059	1 044	21.9	28.1
541511	Custom computer programming services	53	35 354	16 678	3 774	317	46.0	3.0
541512	Computer systems design services	64	64 309	25 886	5 838	465	17.7	27.9
5415121	Computer systems integrators	20	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	44	D	D	D	e	D	D
541519	Other computer related services	15	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	118	40 754	16 275	3 077	344	65.6	13.5
54161	Management consulting services	92	27 578	11 218	2 229	224	64.0	17.9
541611	Administrative management & general management consulting service	39	9 629	3 937	693	68	56.1	10.9
541612	Human resources & executive search consulting services	28	10 019	4 437	747	92	62.4	37.6
5416122	Executive placement services	18	D	D	D	b	D	D
541613	Marketing consulting services	16	D	D	D	b	D	D
54162	Environmental consulting services	15	9 592	3 656	595	98	63.7	6.0
541620	Environmental consulting services	15	9 592	3 656	595	98	63.7	6.0
54169	Other scientific & technical consulting services	11	3 584	1 401	253	22	82.7	–
541690	Other scientific & technical consulting services	11	3 584	1 401	253	22	82.7	–
5417	Scientific research & development services	17	26 892	16 843	3 691	278	9.6	27.7
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	11	D	D	D	c	D	D
5418	Advertising & related services	44	43 896	10 465	2 236	298	32.9	1.3
54181	Advertising agencies	19	12 483	4 211	942	105	64.0	1.8
541810	Advertising agencies	19	12 483	4 211	942	105	64.0	1.8
54184	Media representatives	4	D	D	D	b	D	D
541840	Media representatives	4	D	D	D	b	D	D
5418402	Publishers' advertising representatives	3	D	D	D	b	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	43	11 407	3 236	594	123	28.8	16.3
54192	Photographic services	30	7 608	2 001	347	89	37.2	13.0
541921	Photographic studios, portrait	23	6 185	1 706	293	80	24.4	14.4

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE NEW HAMPSHIRE METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 188**	**458 733**	**206 588**	**44 288**	**6 528**	**30.5**	**4.8**
541	Professional, scientific, & technical services	1 188	458 733	206 588	44 288	6 528	30.5	4.8
5411	Legal services	326	D	D	D	g	D	D
54111	Offices of lawyers	314	D	D	D	g	D	D
541110	Offices of lawyers	314	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	314	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	198	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	198	D	D	D	g	D	D
541211	Offices of certified public accountants	100	D	D	D	e	D	D
541213	Tax return preparation services	35	D	D	D	c	D	D
541219	Other accounting services	58	D	D	D	c	D	D
5413	Architectural, engineering, & related services	227	99 102	43 650	8 728	1 094	33.5	9.0
54131	Architectural services	30	D	D	D	c	D	D
541310	Architectural services	30	D	D	D	c	D	D
54133	Engineering services	123	D	D	D	f	D	D
541330	Engineering services	123	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	52	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	52	D	D	D	c	D	D
5414	Specialized design services	40	D	D	D	c	D	D
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	27	D	D	D	b	D	D
541430	Graphic design services	27	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	23	D	D	D	b	D	D
5415	Computer systems design & related services	134	D	D	D	f	D	D
54151	Computer systems design & related services	134	D	D	D	f	D	D
541511	Custom computer programming services	55	D	D	D	c	D	D
541512	Computer systems design services	64	D	D	D	e	D	D
5415121	Computer systems integrators	24	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	40	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	154	D	D	D	e	D	D
54161	Management consulting services	117	D	D	D	e	D	D
541611	Administrative management & general management consulting service	45	D	D	D	b	D	D
541612	Human resources & executive search consulting services	27	7 361	3 830	782	65	54.2	.9
541613	Marketing consulting services	26	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	9	D	D	D	b	D	D
541618	Other management consulting services	10	D	D	D	b	D	D
54169	Other scientific & technical consulting services	20	D	D	D	b	D	D
541690	Other scientific & technical consulting services	20	D	D	D	b	D	D
5417	Scientific research & development services	17	11 756	5 852	1 468	166	47.3	3.8
5418	Advertising & related services	59	D	D	D	c	D	D
54189	Other services related to advertising	14	4 190	776	137	29	34.9	–
541890	Other services related to advertising	14	4 190	776	137	29	34.9	–
5418903	Sign painting & lettering shop	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	33	D	D	D	c	D	D
54192	Photographic services	24	D	D	D	b	D	D
541921	Photographic studios, portrait	20	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA								
54	**Professional, scientific, & technical services**	**262**	**1 173 849**	**1 108 638**	**449 786**	**105 286**	**9 434**	**4.0**	**5.2**
541	Professional, scientific, & technical services	262	1 173 849	1 108 638	449 786	105 286	9 434	4.0	5.2
5411	Legal services	73	D	D	D	D	f	D	D
54111	Offices of lawyers	73	D	D	D	D	f	D	D
541110	Offices of lawyers	73	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	73	D	D	D	D	f	D	D
5417	Scientific research & development services	189	D	D	D	D	i	D	D
54171	R&D in the physical, engineering, & life sciences	132	D	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	132	D	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	41	D	D	D	D	h	D	D
5417102	Research & development in the life sciences	91	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	57	D	D	D	D	f	D	D
541720	R&D in the social sciences & humanities	57	D	D	D	D	f	D	D
	Boston, MA–NH PMSA								
54	**Professional, scientific, & technical services**	**215**	**1 133 982**	**1 049 251**	**415 340**	**96 404**	**8 726**	**3.9**	**3.8**
541	Professional, scientific, & technical services	215	1 133 982	1 049 251	415 340	96 404	8 726	3.9	3.8
5411	Legal services	48	40 218	38 467	14 165	2 937	433	12.9	7.6
54111	Offices of lawyers	48	40 218	38 467	14 165	2 937	433	12.9	7.6
541110	Offices of lawyers	48	40 218	38 467	14 165	2 937	433	12.9	7.6
5411102	Legal aid societies & similar legal services	48	40 218	38 467	14 165	2 937	433	12.9	7.6
5417	Scientific research & development services	167	1 093 764	1 010 784	401 175	93 467	8 293	3.6	3.7
54171	R&D in the physical, engineering, & life sciences	116	1 009 518	933 506	369 270	85 510	7 316	2.7	2.5
541710	R&D in the physical, engineering, & life sciences	116	1 009 518	933 506	369 270	85 510	7 316	2.7	2.5
5417101	R&D in the physical & engineering sciences	36	D	D	D	D	h	D	D
5417102	Research & development in the life sciences	80	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	51	84 246	77 278	31 905	7 957	977	14.0	18.3
541720	R&D in the social sciences & humanities	51	84 246	77 278	31 905	7 957	977	14.0	18.3
	Brockton, MA PMSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	Fitchburg–Leominster, MA PMSA								
54	**Professional, scientific, & technical services**	**3**	**178**	**204**	**107**	**30**	**5**	**56.7**	**43.3**
	Lawrence, MA–NH PMSA								
54	**Professional, scientific, & technical services**	**8**	**3 027**	**2 894**	**829**	**218**	**20**	**8.3**	**21.5**
541	Professional, scientific, & technical services	8	3 027	2 894	829	218	20	8.3	21.5
	Lowell, MA–NH PMSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	b	D	D
	Manchester, NH PMSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
	Nashua, NH PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	a	D	D
	New Bedford, MA PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	Portsmouth–Rochester, NH–ME PMSA								
54	**Professional, scientific, & technical services**	**9**	**3 176**	**3 122**	**1 909**	**404**	**52**	**22.4**	**.9**
541	Professional, scientific, & technical services	9	3 176	3 122	1 909	404	52	22.4	.9

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
	Worcester, MA–CT PMSA								
54	**Professional, scientific, & technical services**	**15**	**27 970**	**47 914**	**28 330**	**7 425**	**521**	**3.3**	**61.3**
541	Professional, scientific, & technical services	15	27 970	47 914	28 330	7 425	521	3.3	61.3
5417	Scientific research & development services	8	25 682	45 983	27 046	7 057	474	.9	66.2
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	6	D	D	D	D	e	D	D
	AREA OUTSIDE NEW HAMPSHIRE METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	D	c	D	D
5411	Legal services	10	D	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	10	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BELKNAP COUNTY, NH							
54	**Professional, scientific, & technical services**	**110**	**36 637**	**16 372**	**3 660**	**479**	**25.2**	**4.3**
541	Professional, scientific, & technical services	110	36 637	16 372	3 660	479	25.2	4.3
5411	Legal services	37	13 116	6 203	1 537	193	22.4	.2
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	3 954	1 982	457	63	46.4	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	3 954	1 982	457	63	46.4	7.2
5413	Architectural, engineering, & related services	23	9 904	4 194	972	118	16.5	7.5
5415	Computer systems design & related services	9	D	D	D	b	D	D
54151	Computer systems design & related services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	4 138	2 053	447	57	24.6	4.8
	CARROLL COUNTY, NH							
54	**Professional, scientific, & technical services**	**108**	**43 049**	**23 190**	**4 701**	**1 906**	**24.2**	**2.7**
541	Professional, scientific, & technical services	108	43 049	23 190	4 701	1 906	24.2	2.7
5411	Legal services	29	6 573	2 819	640	119	49.7	1.6
54111	Offices of lawyers	28	D	D	D	c	D	D
541110	Offices of lawyers	28	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	20 214	12 209	2 485	1 578	12.2	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	20 214	12 209	2 485	1 578	12.2	.2
5413	Architectural, engineering, & related services	19	5 233	2 446	502	80	26.9	2.2
54137	Surveying & mapping (except geophysical) services	9	2 268	1 113	251	37	21.9	–
541370	Surveying & mapping (except geophysical) services	9	2 268	1 113	251	37	21.9	–
5415	Computer systems design & related services	8	4 727	2 816	599	79	19.4	–
54151	Computer systems design & related services	8	4 727	2 816	599	79	19.4	–
541512	Computer systems design services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	4 117	2 361	374	27	40.9	5.8
54161	Management consulting services	12	2 951	1 966	339	23	33.9	8.1
5418	Advertising & related services	7	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHESHIRE COUNTY, NH							
54	**Professional, scientific, & technical services**	**144**	**41 094**	**16 723**	**3 867**	**553**	**47.2**	**4.5**
541	Professional, scientific, & technical services	144	41 094	16 723	3 867	553	47.2	4.5
5411	Legal services	35	11 302	5 599	1 249	148	30.5	3.2
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	6 232	3 719	937	141	32.2	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	6 232	3 719	937	141	32.2	2.8
541211	Offices of certified public accountants	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	7 963	2 678	556	79	61.6	3.9
5415	Computer systems design & related services	18	4 113	971	166	20	88.6	3.6
54151	Computer systems design & related services	18	4 113	971	166	20	88.6	3.6
5416	Management, scientific, & technical consulting services	14	3 061	1 099	282	72	47.2	26.6
5418	Advertising & related services	12	4 129	1 689	478	49	19.4	–
5419	Other professional, scientific, & technical services	7	D	D	D	a	D	D
54192	Photographic services	6	D	D	D	a	D	D
	COOS COUNTY, NH							
54	**Professional, scientific, & technical services**	**43**	**10 017**	**4 810**	**1 301**	**142**	**60.0**	**4.7**
541	Professional, scientific, & technical services	43	10 017	4 810	1 301	142	60.0	4.7
5411	Legal services	18	3 664	1 436	352	55	66.4	1.7
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 368	2 068	760	42	27.7	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 368	2 068	760	42	27.7	7.7
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	1 473	581	76	21	84.7	10.3
	GRAFTON COUNTY, NH							
54	**Professional, scientific, & technical services**	**227**	**87 866**	**39 011**	**8 360**	**1 024**	**30.8**	**8.6**
541	Professional, scientific, & technical services	227	87 866	39 011	8 360	1 024	30.8	8.6
5411	Legal services	64	15 547	6 401	1 654	201	37.4	7.2
54111	Offices of lawyers	64	15 547	6 401	1 654	201	37.4	7.2
541110	Offices of lawyers	64	15 547	6 401	1 654	201	37.4	7.2
5411101	Offices of lawyers (except legal aid societies)	64	15 547	6 401	1 654	201	37.4	7.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	11 057	4 964	1 128	213	41.0	16.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	11 057	4 964	1 128	213	41.0	16.8
541211	Offices of certified public accountants	19	D	D	D	c	D	D
541213	Tax return preparation services	12	1 421	371	165	72	73.8	–
541219	Other accounting services	9	1 341	607	122	34	23.3	–
5413	Architectural, engineering, & related services	40	31 643	14 700	2 781	312	27.5	6.8
54131	Architectural services	6	4 282	1 720	266	40	22.7	–
541310	Architectural services	6	4 282	1 720	266	40	22.7	–
54133	Engineering services	19	24 452	11 513	2 162	211	27.6	8.8
541330	Engineering services	19	24 452	11 513	2 162	211	27.6	8.8
54137	Surveying & mapping (except geophysical) services	10	2 004	1 028	243	42	26.7	–
541370	Surveying & mapping (except geophysical) services	10	2 004	1 028	243	42	26.7	–
5414	Specialized design services	9	5 065	1 228	272	40	21.3	1.6
5415	Computer systems design & related services	21	7 729	3 689	826	81	18.5	6.7
54151	Computer systems design & related services	21	7 729	3 689	826	81	18.5	6.7
5416	Management, scientific, & technical consulting services	28	5 577	2 506	297	38	58.5	9.2
54161	Management consulting services	23	4 928	2 294	283	34	54.3	9.2
5417	Scientific research & development services	13	7 702	4 726	1 191	114	21.2	5.8
5418	Advertising & related services	6	2 865	587	126	11	14.2	20.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HILLSBOROUGH COUNTY, NH							
54	**Professional, scientific, & technical services**	**1 210**	**741 185**	**330 499**	**71 163**	**7 164**	**27.9**	**5.4**
541	Professional, scientific, & technical services	1 210	741 185	330 499	71 163	7 164	27.9	5.4
5411	Legal services	269	173 464	89 202	18 452	1 953	20.4	2.6
54111	Offices of lawyers	255	163 136	84 368	17 445	1 787	21.3	2.1
541110	Offices of lawyers	255	163 136	84 368	17 445	1 787	21.3	2.1
5411101	Offices of lawyers (except legal aid societies)	255	163 136	84 368	17 445	1 787	21.3	2.1
54119	Other legal services	14	10 328	4 834	1 007	166	7.2	10.6
541191	Title abstract & settlement offices	14	10 328	4 834	1 007	166	7.2	10.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	149	62 828	27 976	6 262	1 021	27.4	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	149	62 828	27 976	6 262	1 021	27.4	4.3
541211	Offices of certified public accountants	88	42 034	19 715	4 258	484	29.2	4.3
541213	Tax return preparation services	15	D	D	D	e	D	D
541219	Other accounting services	41	D	D	D	c	D	D
5413	Architectural, engineering, & related services	201	121 231	53 942	11 315	1 242	30.6	5.7
54131	Architectural services	24	10 938	4 757	825	102	27.7	–
541310	Architectural services	24	10 938	4 757	825	102	27.7	–
54133	Engineering services	130	95 027	41 665	9 372	918	30.3	5.5
541330	Engineering services	130	95 027	41 665	9 372	918	30.3	5.5
54137	Surveying & mapping (except geophysical) services	20	5 124	3 202	489	115	35.9	9.4
541370	Surveying & mapping (except geophysical) services	20	5 124	3 202	489	115	35.9	9.4
54138	Testing laboratories	18	9 243	3 907	584	95	33.5	12.3
541380	Testing laboratories	18	9 243	3 907	584	95	33.5	12.3
5414	Specialized design services	43	13 699	4 427	917	112	34.9	2.6
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
54143	Graphic design services	24	7 447	2 104	433	52	42.2	3.8
541430	Graphic design services	24	7 447	2 104	433	52	42.2	3.8
5414301	Graphic design services (except commercial art & medical artists)	22	D	D	D	b	D	D
5415	Computer systems design & related services	281	201 308	89 604	18 503	1 338	24.7	4.9
54151	Computer systems design & related services	281	201 308	89 604	18 503	1 338	24.7	4.9
541511	Custom computer programming services	127	65 913	32 929	6 845	518	17.8	1.5
541512	Computer systems design services	131	128 577	52 984	11 117	764	28.4	6.0
5415121	Computer systems integrators	40	80 813	28 881	6 560	426	15.7	6.5
5415122	Computer systems consultants (except systems integrators)	91	47 764	24 103	4 557	338	50.0	5.2
541519	Other computer related services	23	6 818	3 691	541	56	21.7	17.7
5416	Management, scientific, & technical consulting services	159	78 453	33 910	9 198	613	45.2	7.5
54161	Management consulting services	133	61 979	25 097	6 995	404	53.1	4.3
541611	Administrative management & general management consulting service	65	29 744	12 338	3 323	183	45.9	7.2
541612	Human resources & executive search consulting services	32	11 392	5 954	1 133	132	52.7	4.6
5416122	Executive placement services	19	8 685	4 480	861	98	42.4	5.3
541613	Marketing consulting services	27	18 145	5 831	2 345	71	69.2	–
54162	Environmental consulting services	7	8 005	4 214	1 192	105	6.4	35.1
541620	Environmental consulting services	7	8 005	4 214	1 192	105	6.4	35.1
54169	Other scientific & technical consulting services	19	8 469	4 599	1 011	104	23.8	4.8
541690	Other scientific & technical consulting services	19	8 469	4 599	1 011	104	23.8	4.8
5417	Scientific research & development services	25	42 913	17 838	3 876	387	18.7	19.8
54171	R&D in the physical, engineering, & life sciences	24	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	24	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	19	40 642	17 015	3 676	340	16.7	18.3
5418	Advertising & related services	48	39 162	11 517	2 184	366	41.5	2.3
54181	Advertising agencies	24	20 780	6 476	1 075	145	62.3	.6
541810	Advertising agencies	24	20 780	6 476	1 075	145	62.3	.6
54189	Other services related to advertising	13	7 329	1 099	233	43	9.8	10.6
541890	Other services related to advertising	13	7 329	1 099	233	43	9.8	10.6
5419	Other professional, scientific, & technical services	35	8 127	2 083	456	132	34.3	2.3
54192	Photographic services	28	6 927	1 693	365	120	38.4	2.4
541921	Photographic studios, portrait	23	5 897	1 504	329	110	35.8	2.8

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MERRIMACK COUNTY, NH							
54	**Professional, scientific, & technical services**	**392**	**196 164**	**85 944**	**17 313**	**1 938**	**25.9**	**4.1**
541	Professional, scientific, & technical services	392	196 164	85 944	17 313	1 938	25.9	4.1
5411	Legal services	112	69 965	33 721	6 899	730	17.8	.9
54111	Offices of lawyers	109	68 641	33 191	6 801	716	18.2	.4
541110	Offices of lawyers	109	68 641	33 191	6 801	716	18.2	.4
5411101	Offices of lawyers (except legal aid societies)	109	68 641	33 191	6 801	716	18.2	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	14 309	8 243	1 553	224	40.4	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	14 309	8 243	1 553	224	40.4	2.0
541211	Offices of certified public accountants	34	11 824	7 191	1 310	168	32.4	2.4
541219	Other accounting services	15	2 163	944	224	49	83.4	.2
5413	Architectural, engineering, & related services	70	35 204	15 941	3 250	373	28.3	13.4
54133	Engineering services	42	25 747	11 858	2 491	265	19.3	18.0
541330	Engineering services	42	25 747	11 858	2 491	265	19.3	18.0
54137	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
5414	Specialized design services	16	6 543	1 974	393	61	64.8	2.0
54143	Graphic design services	12	D	D	D	b	D	D
541430	Graphic design services	12	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	50	28 001	10 646	2 074	183	20.3	1.7
54151	Computer systems design & related services	50	28 001	10 646	2 074	183	20.3	1.7
541511	Custom computer programming services	22	10 599	5 740	1 090	84	14.7	.1
541512	Computer systems design services	22	15 386	3 721	699	69	25.6	3.0
5415122	Computer systems consultants (except systems integrators)	15	5 634	2 013	418	35	28.9	4.3
5416	Management, scientific, & technical consulting services	60	28 765	11 451	2 091	199	31.3	4.0
54161	Management consulting services	45	25 624	10 068	1 823	167	27.4	4.5
541612	Human resources & executive search consulting services	12	5 213	2 469	602	53	30.2	–
541614	Process, physical distribution, & logistics consulting services	5	11 056	2 633	314	18	35.5	–
5418	Advertising & related services	22	6 345	2 311	536	91	13.3	10.7
54189	Other services related to advertising	6	2 463	318	79	14	17.1	–
541890	Other services related to advertising	6	2 463	318	79	14	17.1	–
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	ROCKINGHAM COUNTY, NH							
54	**Professional, scientific, & technical services**	**873**	**386 033**	**160 953**	**34 581**	**3 862**	**39.0**	**10.9**
541	Professional, scientific, & technical services	873	386 033	160 953	34 581	3 862	39.0	10.9
5411	Legal services	176	58 331	23 730	5 316	719	37.7	7.0
54111	Offices of lawyers	169	D	D	D	f	D	D
541110	Offices of lawyers	169	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	169	D	D	D	f	D	D
54119	Other legal services	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	116	25 077	11 581	2 748	488	37.4	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	116	25 077	11 581	2 748	488	37.4	8.7
541211	Offices of certified public accountants	65	13 150	5 986	1 268	188	51.6	10.4
541213	Tax return preparation services	16	1 508	395	134	69	69.3	13.3
541219	Other accounting services	28	9 434	4 837	1 290	216	14.4	6.5
5413	Architectural, engineering, & related services	144	80 702	32 395	7 095	789	58.1	10.5
54131	Architectural services	16	9 127	3 358	675	96	40.4	5.6
541310	Architectural services	16	9 127	3 358	675	96	40.4	5.6
54133	Engineering services	96	60 562	24 585	5 379	532	66.6	13.2
541330	Engineering services	96	60 562	24 585	5 379	532	66.6	13.2
54137	Surveying & mapping (except geophysical) services	16	3 098	1 689	375	69	60.5	–
541370	Surveying & mapping (except geophysical) services	16	3 098	1 689	375	69	60.5	–
54138	Testing laboratories	9	6 718	2 206	564	74	12.0	–
541380	Testing laboratories	9	6 718	2 206	564	74	12.0	–
5414	Specialized design services	25	8 616	2 158	365	66	45.4	1.1
54143	Graphic design services	19	6 953	1 885	327	59	34.1	.7
541430	Graphic design services	19	6 953	1 885	327	59	34.1	.7
5414301	Graphic design services (except commercial art & medical artists)	17	D	D	D	b	D	D
5415	Computer systems design & related services	175	93 257	39 169	8 947	802	27.7	17.4
54151	Computer systems design & related services	175	93 257	39 169	8 947	802	27.7	17.4
541511	Custom computer programming services	89	41 224	20 212	4 724	315	20.0	27.1
541512	Computer systems design services	71	45 766	15 708	3 373	284	34.5	10.8
5415121	Computer systems integrators	24	21 205	5 078	1 114	103	26.4	2.3
5415122	Computer systems consultants (except systems integrators)	47	24 561	10 630	2 259	181	41.5	18.2
5416	Management, scientific, & technical consulting services	158	75 216	34 027	6 760	575	35.8	11.2
54161	Management consulting services	117	52 748	25 208	4 616	363	33.2	15.5
541611	Administrative management & general management consulting service	51	20 845	10 347	1 745	119	31.6	2.1
541612	Human resources & executive search consulting services	28	9 754	6 109	903	65	48.0	1.9
5416122	Executive placement services	16	8 099	5 417	784	46	39.7	.7
541613	Marketing consulting services	20	9 930	3 729	853	45	51.1	15.2
541618	Other management consulting services	10	8 516	2 968	547	50	7.5	71.1
54162	Environmental consulting services	15	15 195	6 469	1 675	142	39.1	–
541620	Environmental consulting services	15	15 195	6 469	1 675	142	39.1	–
54169	Other scientific & technical consulting services	26	7 273	2 350	469	70	46.9	3.8
541690	Other scientific & technical consulting services	26	7 273	2 350	469	70	46.9	3.8
5417	Scientific research & development services	15	13 140	7 677	1 439	104	32.4	13.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROCKINGHAM COUNTY, NH—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	35	18 886	5 810	1 058	173	55.4	2.9
54189	Other services related to advertising	7	3 762	869	86	16	64.9	–
541890	Other services related to advertising	7	3 762	869	86	16	64.9	–
5419	Other professional, scientific, & technical services	29	12 808	4 406	853	146	8.2	1.2
54192	Photographic services	25	D	D	D	b	D	D
541921	Photographic studios, portrait	18	D	D	D	b	D	D
541922	Commercial photography	7	2 196	873	140	17	13.5	2.7
	STRAFFORD COUNTY, NH							
54	**Professional, scientific, & technical services**	**167**	**68 722**	**28 995**	**5 724**	**949**	**49.2**	**1.7**
541	Professional, scientific, & technical services	167	68 722	28 995	5 724	949	49.2	1.7
5411	Legal services	44	19 100	8 998	1 818	286	18.5	.2
54111	Offices of lawyers	43	D	D	D	c	D	D
541110	Offices of lawyers	43	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	c	D	D
54119	Other legal services	1	D	D	D	b	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	3 786	1 869	482	197	61.7	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	3 786	1 869	482	197	61.7	8.1
5413	Architectural, engineering, & related services	31	15 445	7 418	1 011	165	51.2	2.0
54133	Engineering services	21	13 419	6 486	788	132	56.8	2.3
541330	Engineering services	21	13 419	6 486	788	132	56.8	2.3
5415	Computer systems design & related services	25	6 326	3 044	661	67	61.7	1.9
54151	Computer systems design & related services	25	6 326	3 044	661	67	61.7	1.9
5416	Management, scientific, & technical consulting services	21	19 469	6 965	1 586	199	76.6	1.2
54161	Management consulting services	13	15 118	4 952	1 210	155	86.0	.1
541613	Marketing consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	7	3 100	325	72	16	9.4	–
	SULLIVAN COUNTY, NH							
54	**Professional, scientific, & technical services**	**67**	**15 852**	**6 590**	**1 406**	**251**	**49.8**	**4.3**
541	Professional, scientific, & technical services	67	15 852	6 590	1 406	251	49.8	4.3
5411	Legal services	16	3 301	1 123	292	65	75.3	10.6
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 750	635	180	41	85.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 750	635	180	41	85.1	–
5413	Architectural, engineering, & related services	13	2 293	1 079	207	35	62.2	14.4
5415	Computer systems design & related services	9	5 281	2 727	615	80	14.6	–
54151	Computer systems design & related services	9	5 281	2 727	615	80	14.6	–
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BEDFORD TOWN, NH							
54	**Professional, scientific, & technical services**	**109**	**108 039**	**50 310**	**10 387**	**963**	**21.9**	**2.4**
541	Professional, scientific, & technical services	109	108 039	50 310	10 387	963	21.9	2.4
5411	Legal services	17	6 946	3 204	573	78	19.2	–
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	13 421	7 583	1 418	182	27.3	10.0
54133	Engineering services	11	9 815	5 194	1 119	116	30.5	8.8
541330	Engineering services	11	9 815	5 194	1 119	116	30.5	8.8
54137	Surveying & mapping (except geophysical) services	3	2 796	1 975	226	56	D	17.2
541370	Surveying & mapping (except geophysical) services	3	2 796	1 975	226	56	D	17.2
5415	Computer systems design & related services	28	51 207	23 967	4 915	348	19.9	.4
54151	Computer systems design & related services	28	51 207	23 967	4 915	348	19.9	.4
541511	Custom computer programming services	13	D	D	D	c	D	D
541512	Computer systems design services	14	26 828	10 001	1 561	113	27.8	–
5415121	Computer systems integrators	7	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	23	21 737	10 511	2 431	234	20.7	2.4
54161	Management consulting services	18	12 259	4 289	834	82	32.0	.9
541613	Marketing consulting services	2	D	D	D	a	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	9	9 199	2 278	539	70	10.3	1.3
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
	BERLIN, NH							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
541219	Other accounting services	1	D	D	D	a	D	D
	CLAREMONT, NH							
54	**Professional, scientific, & technical services**	**23**	**5 149**	**1 593**	**392**	**94**	**71.3**	**6.7**
541	Professional, scientific, & technical services	23	5 149	1 593	392	94	71.3	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	998	299	90	22	81.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	998	299	90	22	81.0	–
	CONCORD, NH							
54	**Professional, scientific, & technical services**	**216**	**131 994**	**60 719**	**12 627**	**1 340**	**19.6**	**5.0**
541	Professional, scientific, & technical services	216	131 994	60 719	12 627	1 340	19.6	5.0
5411	Legal services	86	62 449	30 174	6 332	646	15.8	.9
54111	Offices of lawyers	85	D	D	D	f	D	D
541110	Offices of lawyers	85	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	85	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	11 001	6 863	1 234	157	28.3	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	11 001	6 863	1 234	157	28.3	2.6
541211	Offices of certified public accountants	21	9 874	6 426	1 128	136	22.6	2.9
5413	Architectural, engineering, & related services	30	19 437	9 104	1 885	206	16.5	23.6
54133	Engineering services	19	14 169	6 616	1 417	141	10.4	31.7
541330	Engineering services	19	14 169	6 616	1 417	141	10.4	31.7
5414	Specialized design services	7	2 470	499	113	28	63.9	–
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	19	18 432	6 260	1 152	111	11.3	2.1
54151	Computer systems design & related services	19	18 432	6 260	1 152	111	11.3	2.1
541512	Computer systems design services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	27	8 808	4 995	1 115	81	32.2	1.3
54161	Management consulting services	20	7 542	4 391	1 011	65	26.5	1.5
5418	Advertising & related services	12	2 561	1 191	287	39	21.0	23.7
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D
	DERRY TOWN, NH							
54	**Professional, scientific, & technical services**	**60**	**8 703**	**3 448**	**692**	**93**	**72.3**	**16.3**
541	Professional, scientific, & technical services	60	8 703	3 448	692	93	72.3	16.3
5413	Architectural, engineering, & related services	9	1 994	655	109	16	84.5	.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DOVER, NH							
54	**Professional, scientific, & technical services**	**71**	**20 809**	**9 511**	**2 068**	**415**	**53.3**	**3.1**
541	Professional, scientific, & technical services	71	20 809	9 511	2 068	415	53.3	3.1
5411	Legal services	27	9 369	4 805	976	117	21.6	.3
54111	Offices of lawyers	27	9 369	4 805	976	117	21.6	.3
541110	Offices of lawyers	27	9 369	4 805	976	117	21.6	.3
5411101	Offices of lawyers (except legal aid societies)	27	9 369	4 805	976	117	21.6	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 933	1 154	316	163	55.3	12.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 933	1 154	316	163	55.3	12.9
5413	Architectural, engineering, & related services	9	4 251	1 699	394	43	71.7	4.3
	DURHAM TOWN, NH							
54	**Professional, scientific, & technical services**	**18**	**9 075**	**2 952**	**596**	**67**	**19.2**	**.1**
541	Professional, scientific, & technical services	18	9 075	2 952	596	67	19.2	.1
5416	Management, scientific, & technical consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	EXETER TOWN, NH							
54	**Professional, scientific, & technical services**	**55**	**19 688**	**9 284**	**2 025**	**224**	**27.3**	**10.3**
541	Professional, scientific, & technical services	55	19 688	9 284	2 025	224	27.3	10.3
5411	Legal services	16	5 121	2 340	514	76	20.6	8.2
54111	Offices of lawyers	16	5 121	2 340	514	76	20.6	8.2
541110	Offices of lawyers	16	5 121	2 340	514	76	20.6	8.2
5411101	Offices of lawyers (except legal aid societies)	16	5 121	2 340	514	76	20.6	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 147	586	90	16	61.2	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 147	586	90	16	61.2	7.9
5413	Architectural, engineering, & related services	10	1 335	631	137	30	90.4	–
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	6 047	3 809	880	62	26.0	24.9
54161	Management consulting services	10	D	D	D	b	D	D
	FRANKLIN, NH							
54	**Professional, scientific, & technical services**	**13**	**2 369**	**942**	**212**	**36**	**59.7**	**3.6**
541	Professional, scientific, & technical services	13	2 369	942	212	36	59.7	3.6
	GOFFSTOWN TOWN, NH							
54	**Professional, scientific, & technical services**	**26**	**6 866**	**3 271**	**661**	**90**	**62.6**	**12.1**
541	Professional, scientific, & technical services	26	6 866	3 271	661	90	62.6	12.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 481	786	145	22	57.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 481	786	145	22	57.1	–
5413	Architectural, engineering, & related services	9	3 590	1 353	287	34	81.8	8.9
	HAMPTON TOWN, NH							
54	**Professional, scientific, & technical services**	**56**	**29 791**	**13 160**	**2 551**	**247**	**26.7**	**2.3**
541	Professional, scientific, & technical services	56	29 791	13 160	2 551	247	26.7	2.3
5411	Legal services	12	5 482	2 011	459	65	28.3	–
54111	Offices of lawyers	12	5 482	2 011	459	65	28.3	–
541110	Offices of lawyers	12	5 482	2 011	459	65	28.3	–
5411101	Offices of lawyers (except legal aid societies)	12	5 482	2 011	459	65	28.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 185	1 077	231	37	45.1	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 185	1 077	231	37	45.1	4.5
5413	Architectural, engineering, & related services	8	2 012	867	194	20	6.7	3.6
5415	Computer systems design & related services	9	5 719	3 011	730	68	28.6	2.3
54151	Computer systems design & related services	9	5 719	3 011	730	68	28.6	2.3
5416	Management, scientific, & technical consulting services	9	10 543	5 411	770	36	7.2	3.0
54161	Management consulting services	5	D	D	D	b	D	D
541611	Administrative management & general management consulting service	4	D	D	D	b	D	D
5418	Advertising & related services	3	1 622	265	63	9	D	–
	HUDSON TOWN, NH							
54	**Professional, scientific, & technical services**	**40**	**10 150**	**4 278**	**690**	**93**	**48.5**	**8.2**
541	Professional, scientific, & technical services	40	10 150	4 278	690	93	48.5	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 668	1 074	212	26	41.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 668	1 074	212	26	41.2	–
5413	Architectural, engineering, & related services	12	4 973	2 044	276	35	30.5	13.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KEENE, NH							
54	**Professional, scientific, & technical services**	**80**	**26 609**	**12 475**	**2 941**	**370**	**33.3**	**3.2**
541	Professional, scientific, & technical services	80	26 609	12 475	2 941	370	33.3	3.2
5411	Legal services	26	9 808	5 062	1 121	128	29.1	1.2
54111	Offices of lawyers	26	9 808	5 062	1 121	128	29.1	1.2
541110	Offices of lawyers	26	9 808	5 062	1 121	128	29.1	1.2
5411101	Offices of lawyers (except legal aid societies)	26	9 808	5 062	1 121	128	29.1	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	5 475	3 394	861	124	25.5	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	5 475	3 394	861	124	25.5	.5
5413	Architectural, engineering, & related services	11	5 516	1 826	382	53	54.0	–
5418	Advertising & related services	6	3 235	1 390	422	33	20.4	–
	LACONIA, NH							
54	**Professional, scientific, & technical services**	**51**	**18 806**	**9 276**	**2 118**	**285**	**23.1**	**2.6**
541	Professional, scientific, & technical services	51	18 806	9 276	2 118	285	23.1	2.6
5411	Legal services	21	9 712	4 709	1 043	154	15.4	.3
54111	Offices of lawyers	21	9 712	4 709	1 043	154	15.4	.3
541110	Offices of lawyers	21	9 712	4 709	1 043	154	15.4	.3
5411101	Offices of lawyers (except legal aid societies)	21	9 712	4 709	1 043	154	15.4	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 549	1 884	432	55	42.7	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 549	1 884	432	55	42.7	5.5
5413	Architectural, engineering, & related services	8	3 943	2 171	523	57	13.6	.5
	LEBANON, NH							
54	**Professional, scientific, & technical services**	**81**	**34 498**	**16 295**	**3 604**	**419**	**29.6**	**15.8**
541	Professional, scientific, & technical services	81	34 498	16 295	3 604	419	29.6	15.8
5411	Legal services	25	6 262	2 484	621	72	36.4	5.3
54111	Offices of lawyers	25	6 262	2 484	621	72	36.4	5.3
541110	Offices of lawyers	25	6 262	2 484	621	72	36.4	5.3
5411101	Offices of lawyers (except legal aid societies)	25	6 262	2 484	621	72	36.4	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	7 015	3 484	780	120	35.7	26.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	7 015	3 484	780	120	35.7	26.2
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	7 235	2 776	498	66	35.3	29.6
5418	Advertising & related services	3	D	D	D	a	D	D
	LONDONDERRY TOWN, NH							
54	**Professional, scientific, & technical services**	**96**	**35 604**	**14 269**	**3 052**	**346**	**42.4**	**3.2**
541	Professional, scientific, & technical services	96	35 604	14 269	3 052	346	42.4	3.2
5411	Legal services	15	5 602	2 017	498	72	40.5	–
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	4 660	2 240	451	51	78.0	10.4
5415	Computer systems design & related services	24	11 438	2 371	485	39	21.9	5.4
54151	Computer systems design & related services	24	11 438	2 371	485	39	21.9	5.4
541512	Computer systems design services	9	9 928	1 533	322	27	19.1	4.0
5416	Management, scientific, & technical consulting services	16	3 648	1 678	318	37	87.5	.2
5418	Advertising & related services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MANCHESTER, NH							
54	**Professional, scientific, & technical services**	**339**	**314 781**	**144 429**	**30 600**	**3 297**	**20.9**	**2.8**
541	Professional, scientific, & technical services	339	314 781	144 429	30 600	3 297	20.9	2.8
5411	Legal services	126	124 365	66 227	13 509	1 339	16.0	1.5
54111	Offices of lawyers	122	119 385	63 641	12 940	1 250	16.4	1.5
541110	Offices of lawyers	122	119 385	63 641	12 940	1 250	16.4	1.5
5411101	Offices of lawyers (except legal aid societies)	122	119 385	63 641	12 940	1 250	16.4	1.5
54119	Other legal services	4	4 980	2 586	569	89	6.0	–
541191	Title abstract & settlement offices	4	4 980	2 586	569	89	6.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	54	40 037	17 024	4 052	679	14.7	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	54	40 037	17 024	4 052	679	14.7	5.5
541211	Offices of certified public accountants	38	27 489	12 124	2 676	290	16.9	5.2
541213	Tax return preparation services	5	D	D	D	e	D	D
541219	Other accounting services	8	D	D	D	a	D	D
5413	Architectural, engineering, & related services	53	46 906	22 424	4 733	514	14.0	6.0
54131	Architectural services	10	7 104	3 469	534	62	22.0	–
541310	Architectural services	10	7 104	3 469	534	62	22.0	–
54133	Engineering services	33	38 228	18 176	4 036	420	11.6	7.2
541330	Engineering services	33	38 228	18 176	4 036	420	11.6	7.2
5414	Specialized design services	12	D	D	D	b	D	D
54143	Graphic design services	7	D	D	D	a	D	D
541430	Graphic design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	41	44 195	17 300	4 583	287	31.0	2.6
54151	Computer systems design & related services	41	44 195	17 300	4 583	287	31.0	2.6
541512	Computer systems design services	25	39 193	15 224	4 174	250	32.5	2.7
5415121	Computer systems integrators	9	24 930	7 841	2 426	119	12.3	.1
5415122	Computer systems consultants (except systems integrators)	16	14 263	7 383	1 748	131	68.0	7.2
5416	Management, scientific, & technical consulting services	17	5 705	2 201	390	41	48.2	2.9
54161	Management consulting services	16	D	D	D	b	D	D
5417	Scientific research & development services	5	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	c	D	D
5418	Advertising & related services	17	23 380	7 278	1 217	209	59.6	3.3
54181	Advertising agencies	7	D	D	D	b	D	D
541810	Advertising agencies	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	MERRIMACK TOWN, NH							
54	**Professional, scientific, & technical services**	**67**	**22 391**	**10 193**	**2 175**	**236**	**37.7**	**1.5**
541	Professional, scientific, & technical services	67	22 391	10 193	2 175	236	37.7	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 110	341	79	18	32.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 110	341	79	18	32.9	–
5413	Architectural, engineering, & related services	11	5 367	2 256	425	46	66.5	–
5415	Computer systems design & related services	24	9 148	5 447	1 217	109	13.1	3.4
54151	Computer systems design & related services	24	9 148	5 447	1 217	109	13.1	3.4
5418	Advertising & related services	3	D	D	D	a	D	D
	MILFORD TOWN, NH							
54	**Professional, scientific, & technical services**	**41**	**18 723**	**8 009**	**2 227**	**267**	**39.0**	**46.5**
541	Professional, scientific, & technical services	41	18 723	8 009	2 227	267	39.0	46.5
5411	Legal services	11	3 284	1 540	321	44	48.9	33.3
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5417	Scientific research & development services	4	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NASHUA, NH							
54	**Professional, scientific, & technical services**	**333**	**168 531**	**70 893**	**15 456**	**1 454**	**34.7**	**7.9**
541	Professional, scientific, & technical services	333	168 531	70 893	15 456	1 454	34.7	7.9
5411	Legal services	75	28 590	13 692	3 014	350	30.6	4.0
54111	Offices of lawyers	73	D	D	D	e	D	D
541110	Offices of lawyers	73	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	73	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	10 755	5 149	1 066	149	50.5	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	10 755	5 149	1 066	149	50.5	4.4
541211	Offices of certified public accountants	22	7 888	3 980	852	106	53.4	4.6
5413	Architectural, engineering, & related services	37	26 491	10 679	2 532	234	27.8	3.7
54133	Engineering services	32	25 475	10 154	2 421	218	28.5	3.8
541330	Engineering services	32	25 475	10 154	2 421	218	28.5	3.8
5414	Specialized design services	12	4 053	1 250	272	32	39.8	3.9
54143	Graphic design services	8	2 844	689	140	21	49.6	5.6
541430	Graphic design services	8	2 844	689	140	21	49.6	5.6
5415	Computer systems design & related services	101	66 645	28 551	5 023	378	22.7	11.3
54151	Computer systems design & related services	101	66 645	28 551	5 023	378	22.7	11.3
541511	Custom computer programming services	45	17 121	7 649	1 445	102	18.4	2.0
541512	Computer systems design services	49	44 615	18 281	3 200	237	25.5	13.7
5415121	Computer systems integrators	12	24 575	8 391	1 615	134	7.8	21.1
5415122	Computer systems consultants (except systems integrators)	37	20 040	9 890	1 585	103	47.2	4.5
541519	Other computer related services	7	4 909	2 621	378	39	12.7	22.2
5416	Management, scientific, & technical consulting services	49	25 096	9 509	3 064	178	71.5	9.1
54161	Management consulting services	43	23 197	8 917	2 955	164	74.1	9.8
541611	Administrative management & general management consulting service	19	8 757	3 614	739	75	54.2	21.4
541613	Marketing consulting services	9	8 855	3 191	1 793	19	99.5	–
5418	Advertising & related services	12	3 855	1 209	268	49	25.0	–
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	1 595	400	99	48	31.0	10.4
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	PELHAM TOWN, NH							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	a	D	D
	PORTSMOUTH, NH							
54	**Professional, scientific, & technical services**	**220**	**127 969**	**55 379**	**12 043**	**1 389**	**36.0**	**7.5**
541	Professional, scientific, & technical services	220	127 969	55 379	12 043	1 389	36.0	7.5
5411	Legal services	65	24 410	12 094	2 591	302	22.4	13.8
54111	Offices of lawyers	63	D	D	D	e	D	D
541110	Offices of lawyers	63	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	63	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	6 649	3 811	841	98	25.9	15.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	6 649	3 811	841	98	25.9	15.1
541211	Offices of certified public accountants	11	4 184	2 260	468	52	26.1	21.0
541219	Other accounting services	7	2 225	1 477	355	41	22.0	5.6
5413	Architectural, engineering, & related services	34	40 791	15 769	3 691	370	48.9	10.6
54131	Architectural services	4	5 655	2 492	469	60	12.3	8.1
541310	Architectural services	4	5 655	2 492	469	60	12.3	8.1
54133	Engineering services	24	31 251	12 063	2 922	271	61.7	12.3
541330	Engineering services	24	31 251	12 063	2 922	271	61.7	12.3
5414	Specialized design services	10	3 874	640	157	30	50.3	1.3
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	29	19 367	9 691	2 130	297	28.6	2.4
54151	Computer systems design & related services	29	19 367	9 691	2 130	297	28.6	2.4
541511	Custom computer programming services	17	D	D	D	b	D	D
541512	Computer systems design services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	37	16 099	6 451	1 339	148	49.2	.1
54161	Management consulting services	30	12 088	5 047	1 055	116	40.8	.2
5418	Advertising & related services	11	6 292	2 860	546	55	30.9	5.1
5419	Other professional, scientific, & technical services	9	8 125	2 620	526	73	5.3	.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROCHESTER, NH							
54	**Professional, scientific, & technical services**	**35**	**29 380**	**12 595**	**2 240**	**354**	**50.5**	**–**
541	Professional, scientific, & technical services	35	29 380	12 595	2 240	354	50.5	–
5411	Legal services	12	7 970	3 428	693	145	12.1	–
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
54119	Other legal services	1	D	D	D	b	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	7 373	3 958	260	80	37.4	–
5416	Management, scientific, & technical consulting services	4	D	D	D	c	D	D
54161	Management consulting services	2	D	D	D	b	D	D
541613	Marketing consulting services	1	D	D	D	b	D	D
	SALEM TOWN, NH							
54	**Professional, scientific, & technical services**	**98**	**56 188**	**22 065**	**5 737**	**639**	**31.2**	**7.6**
541	Professional, scientific, & technical services	98	56 188	22 065	5 737	639	31.2	7.6
5411	Legal services	22	6 379	1 762	393	71	44.3	3.5
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	7 470	3 436	967	190	17.2	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	7 470	3 436	967	190	17.2	2.1
541219	Other accounting services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	16	7 289	3 177	669	80	67.3	14.8
5415	Computer systems design & related services	16	17 167	7 796	2 251	129	6.9	15.4
54151	Computer systems design & related services	16	17 167	7 796	2 251	129	6.9	15.4
541511	Custom computer programming services	7	D	D	D	b	D	D
541512	Computer systems design services	7	8 097	2 658	693	45	5.8	.6
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	13	10 079	3 989	1 148	93	18.0	.1
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	SOMERSWORTH, NH							
54	**Professional, scientific, & technical services**	**9**	**2 873**	**1 265**	**286**	**36**	**44.0**	**1.1**
541	Professional, scientific, & technical services	9	2 873	1 265	286	36	44.0	1.1
	BALANCE OF HILLSBOROUGH COUNTY, NH							
54	**Professional, scientific, & technical services**	**245**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	245	D	D	D	f	D	D
5411	Legal services	29	8 199	3 794	858	105	37.6	3.6
54111	Offices of lawyers	25	7 420	3 568	815	97	35.9	4.0
541110	Offices of lawyers	25	7 420	3 568	815	97	35.9	4.0
5411101	Offices of lawyers (except legal aid societies)	25	7 420	3 568	815	97	35.9	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	b	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	55	D	D	D	c	D	D
54133	Engineering services	32	D	D	D	b	D	D
541330	Engineering services	32	D	D	D	b	D	D
5414	Specialized design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	62	D	D	D	c	D	D
54151	Computer systems design & related services	62	D	D	D	c	D	D
541511	Custom computer programming services	27	D	D	D	b	D	D
541512	Computer systems design services	30	13 282	6 359	1 455	107	26.6	.5
5415122	Computer systems consultants (except systems integrators)	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	46	D	D	D	c	D	D
54161	Management consulting services	35	D	D	D	b	D	D
541611	Administrative management & general management consulting service	22	D	D	D	b	D	D
5417	Scientific research & development services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MERRIMACK COUNTY, NH							
54	**Professional, scientific, & technical services**	**163**	**61 801**	**24 283**	**4 474**	**562**	**38.1**	**2.3**
541	Professional, scientific, & technical services	163	61 801	24 283	4 474	562	38.1	2.3
5411	Legal services	21	6 337	3 198	484	72	29.6	1.0
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	2 715	1 084	257	58	91.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	2 715	1 084	257	58	91.7	–
5413	Architectural, engineering, & related services	38	D	D	D	c	D	D
54133	Engineering services	22	D	D	D	c	D	D
541330	Engineering services	22	D	D	D	c	D	D
5414	Specialized design services	7	D	D	D	b	D	D
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	b	D	D
5415	Computer systems design & related services	31	9 569	4 386	922	72	37.7	1.0
54151	Computer systems design & related services	31	9 569	4 386	922	72	37.7	1.0
5416	Management, scientific, & technical consulting services	33	19 957	6 456	976	118	30.9	5.2
54161	Management consulting services	25	18 082	5 677	812	102	27.8	5.7
541614	Process, physical distribution, & logistics consulting services	4	D	D	D	a	D	D
5418	Advertising & related services	10	3 784	1 120	249	52	8.0	1.9
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
	BALANCE OF ROCKINGHAM COUNTY, NH							
54	**Professional, scientific, & technical services**	**288**	**108 090**	**43 348**	**8 481**	**924**	**48.4**	**21.2**
541	Professional, scientific, & technical services	288	108 090	43 348	8 481	924	48.4	21.2
5411	Legal services	36	9 806	3 003	748	112	75.4	.6
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	D	D	D	b	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	52	22 621	9 056	1 844	222	67.8	11.2
54133	Engineering services	36	18 170	7 294	1 456	148	67.7	14.0
541330	Engineering services	36	18 170	7 294	1 456	148	67.7	14.0
54137	Surveying & mapping (except geophysical) services	11	2 244	1 234	280	53	62.6	–
541370	Surveying & mapping (except geophysical) services	11	2 244	1 234	280	53	62.6	–
5414	Specialized design services	4	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	69	D	D	D	c	D	D
54151	Computer systems design & related services	69	D	D	D	c	D	D
541511	Custom computer programming services	33	D	D	D	b	D	D
541512	Computer systems design services	34	18 257	8 067	1 716	129	45.0	19.5
5415122	Computer systems consultants (except systems integrators)	23	10 350	5 029	1 032	67	41.6	32.9
5416	Management, scientific, & technical consulting services	66	D	D	D	c	D	D
54161	Management consulting services	48	D	D	D	c	D	D
541612	Human resources & executive search consulting services	10	4 957	3 593	489	24	13.3	3.5
5416122	Executive placement services	4	D	D	D	a	D	D
541613	Marketing consulting services	10	5 225	1 774	361	23	65.3	–
541618	Other management consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	12	3 666	970	166	35	70.5	–
541690	Other scientific & technical consulting services	12	3 666	970	166	35	70.5	–
5418	Advertising & related services	11	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
	BALANCE OF STRAFFORD COUNTY, NH							
54	**Professional, scientific, & technical services**	**34**	**6 585**	**2 672**	**534**	**77**	**74.3**	**6.9**
541	Professional, scientific, & technical services	34	6 585	2 672	534	77	74.3	6.9
5413	Architectural, engineering, & related services	12	2 529	1 238	225	28	56.3	5.3
	BALANCE OF BELKNAP COUNTY, NH							
54	**Professional, scientific, & technical services**	**59**	**17 831**	**7 096**	**1 542**	**194**	**27.5**	**6.0**
541	Professional, scientific, & technical services	59	17 831	7 096	1 542	194	27.5	6.0
5411	Legal services	16	3 404	1 494	494	39	42.4	–
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	5 961	2 023	449	61	18.4	12.2
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CARROLL COUNTY, NH							
54	**Professional, scientific, & technical services**	**108**	**43 049**	**23 190**	**4 701**	**1 906**	**24.2**	**2.7**
541	Professional, scientific, & technical services	108	43 049	23 190	4 701	1 906	24.2	2.7
5411	Legal services	29	6 573	2 819	640	119	49.7	1.6
54111	Offices of lawyers	28	D	D	D	c	D	D
541110	Offices of lawyers	28	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	20 214	12 209	2 485	1 578	12.2	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	20 214	12 209	2 485	1 578	12.2	.2
5413	Architectural, engineering, & related services	19	5 233	2 446	502	80	26.9	2.2
54137	Surveying & mapping (except geophysical) services	9	2 268	1 113	251	37	21.9	–
541370	Surveying & mapping (except geophysical) services	9	2 268	1 113	251	37	21.9	–
5415	Computer systems design & related services	8	4 727	2 816	599	79	19.4	–
54151	Computer systems design & related services	8	4 727	2 816	599	79	19.4	–
541512	Computer systems design services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	4 117	2 361	374	27	40.9	5.8
54161	Management consulting services	12	2 951	1 966	339	23	33.9	8.1
5418	Advertising & related services	7	D	D	D	a	D	D
	BALANCE OF CHESHIRE COUNTY, NH							
54	**Professional, scientific, & technical services**	**64**	**14 485**	**4 248**	**926**	**183**	**72.7**	**7.0**
541	Professional, scientific, & technical services	64	14 485	4 248	926	183	72.7	7.0
5413	Architectural, engineering, & related services	12	2 447	852	174	26	78.7	12.8
	BALANCE OF COOS COUNTY, NH							
54	**Professional, scientific, & technical services**	**28**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	BALANCE OF GRAFTON COUNTY, NH							
54	**Professional, scientific, & technical services**	**146**	**53 368**	**22 716**	**4 756**	**605**	**31.5**	**3.9**
541	Professional, scientific, & technical services	146	53 368	22 716	4 756	605	31.5	3.9
5411	Legal services	39	9 285	3 917	1 033	129	38.0	8.5
54111	Offices of lawyers	39	9 285	3 917	1 033	129	38.0	8.5
541110	Offices of lawyers	39	9 285	3 917	1 033	129	38.0	8.5
5411101	Offices of lawyers (except legal aid societies)	39	9 285	3 917	1 033	129	38.0	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	4 042	1 480	348	93	50.2	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	4 042	1 480	348	93	50.2	.6
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	24 408	11 924	2 283	246	25.2	–
54133	Engineering services	11	20 115	9 842	1 806	172	22.6	–
541330	Engineering services	11	20 115	9 842	1 806	172	22.6	–
54137	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
5414	Specialized design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	14	4 489	1 875	395	55	27.4	–
54151	Computer systems design & related services	14	4 489	1 875	395	55	27.4	–
5416	Management, scientific, & technical consulting services	21	3 821	1 485	159	23	65.6	13.4
54161	Management consulting services	16	3 172	1 273	145	19	60.6	14.3
	BALANCE OF SULLIVAN COUNTY, NH							
54	**Professional, scientific, & technical services**	**44**	**10 703**	**4 997**	**1 014**	**157**	**39.5**	**3.2**
541	Professional, scientific, & technical services	44	10 703	4 997	1 014	157	39.5	3.2
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NEW HAMPSHIRE

There are no geographic notes for the state of New Hampshire.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

NEW HAMPSHIRE

Boston, MA—NH PMSA

- Bristol County, MA (Part)
  - Mansfield town, MA
  - Norton town, MA
  - Taunton city, MA
- Essex County, MA (Part)
  - Amesbury town, MA
  - Beverly city, MA
  - Danvers town, MA
  - Gloucester city, MA
  - Ipswich town, MA
  - Lynn city, MA
  - Lynnfield town, MA
  - Marblehead town, MA
  - Newburyport city, MA
  - Peabody city, MA
  - Salem city, MA
  - Saugus town, MA
  - Swampscott town, MA
- Middlesex County, MA (Part)
  - Acton town, MA
  - Arlington town, MA
  - Ashland town, MA
  - Bedford town, MA
  - Belmont town, MA
  - Burlington town, MA
  - Cambridge city, MA
  - Concord town, MA
  - Everett city, MA
  - Framingham town, MA
  - Holliston town, MA

Boston, MA—NH PMSA—Con.

- Middlesex County, MA (Part)—Con.
  - Hopkinton town, MA
  - Hudson town, MA
  - Lexington town, MA
  - Malden city, MA
  - Marlborough city, MA
  - Maynard town, MA
  - Medford city, MA
  - Melrose city, MA
  - Natick town, MA
  - Newton city, MA
  - North Reading town, MA
  - Reading town, MA
  - Somerville city, MA
  - Stoneham town, MA
  - Sudbury town, MA
  - Wakefield town, MA
  - Waltham city, MA
  - Watertown city, MA
  - Wayland town, MA
  - Weston town, MA
  - Wilmington town, MA
  - Winchester town, MA
  - Woburn city, MA
- Norfolk County, MA (Part)
  - Bellingham town, MA
  - Braintree town, MA
  - Brookline town, MA
  - Canton town, MA
  - Dedham town, MA
  - Foxborough town, MA

U.S. Census Bureau, 1997 Economic Census

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)—Con.

Franklin city, MA

Holbrook town, MA

Medfield town, MA

Medway town, MA

Milton town, MA

Needham town, MA

Norfolk town, MA

Norwood town, MA

Quincy city, MA

Randolph town, MA

Sharon town, MA

Stoughton town, MA

Walpole town, MA

Wellesley town, MA

Westwood town, MA

Weymouth town, MA

Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA

Duxbury town, MA

Hanover town, MA

Hingham town, MA

Hull town, MA

Kingston town, MA

Marshfield town, MA

Pembroke town, MA

Plymouth town, MA

Rockland town, MA

Scituate town, MA

Wareham town, MA

Suffolk County, MA (Part)

Boston city, MA

Chelsea city, MA

Revere city, MA

Winthrop town, MA

Boston, MA—NH PMSA—Con.

Worcester County, MA (Part)

Harvard town, MA

Milford town, MA

Rockingham County, NH (Part)

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA

Boston, MA—NH PMSA

Bristol County, MA (Part)

Mansfield town, MA

Norton town, MA

Taunton city, MA

Essex County, MA (Part)

Amesbury town, MA

Beverly city, MA

Danvers town, MA

Gloucester city, MA

Ipswich town, MA

Lynn city, MA

Lynnfield town, MA

Marblehead town, MA

Newburyport city, MA

Peabody city, MA

Salem city, MA

Saugus town, MA

Swampscott town, MA

Middlesex County, MA (Part)

Acton town, MA

Arlington town, MA

Ashland town, MA

Bedford town, MA

Belmont town, MA

Burlington town, MA

Cambridge city, MA

Concord town, MA

Everett city, MA

Framingham town, MA

Holliston town, MA

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Hopkinton town, MA
Hudson town, MA
Lexington town, MA
Malden city, MA
Marlborough city, MA
Maynard town, MA
Medford city, MA
Melrose city, MA
Natick town, MA
Newton city, MA
North Reading town, MA
Reading town, MA
Somerville city, MA
Stoneham town, MA
Sudbury town, MA
Wakefield town, MA
Waltham city, MA
Watertown city, MA
Wayland town, MA
Weston town, MA
Wilmington town, MA
Winchester town, MA
Woburn city, MA

Norfolk County, MA (Part)

Bellingham town, MA
Braintree town, MA
Brookline town, MA
Canton town, MA
Dedham town, MA
Foxborough town, MA
Franklin city, MA
Holbrook town, MA
Medfield town, MA
Medway town, MA

Boston—Worcester—Lawrence, MA—NH—ME—CT CMSA—Con.

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)—Con.

Milton town, MA
Needham town, MA
Norfolk town, MA
Norwood town, MA
Quincy city, MA
Randolph town, MA
Sharon town, MA
Stoughton town, MA
Walpole town, MA
Wellesley town, MA
Westwood town, MA
Weymouth town, MA
Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA
Duxbury town, MA
Hanover town, MA
Hingham town, MA
Hull town, MA
Kingston town, MA
Marshfield town, MA
Pembroke town, MA
Plymouth town, MA
Rockland town, MA
Scituate town, MA
Wareham town, MA

Suffolk County, MA (Part)

Boston city, MA
Chelsea city, MA
Revere city, MA
Winthrop town, MA

Worcester County, MA (Part)

Harvard town, MA
Milford town, MA

Rockingham County, NH (Part)

U.S. Census Bureau, 1997 Economic Census

Brockton, MA PMSA

- Bristol County, MA (Part)
  - Easton town, MA
  - Raynham town, MA
- Norfolk County, MA (Part)
- Plymouth County, MA (Part)
  - Abington town, MA
  - Bridgewater town, MA
  - Brockton city, MA
  - East Bridgewater town, MA
  - Middleborough town, MA
  - Whitman town, MA

Fitchburg—Leominster, MA PMSA

- Middlesex County, MA (Part)
- Worcester County, MA (Part)
  - Fitchburg city, MA
  - Gardner city, MA
  - Leominster city, MA

Lawrence, MA—NH PMSA

- Essex County, MA (Part)
  - Andover town, MA
  - Haverhill city, MA
  - Lawrence city, MA
  - Methuen city, MA
  - North Andover town, MA
- Rockingham County, NH (Part)
  - Derry town, NH
  - Salem town, NH

Lowell, MA—NH PMSA

- Middlesex County, MA (Part)
  - Billerica town, MA
  - Chelmsford town, MA
  - Dracut town, MA
  - Lowell city, MA
  - Pepperell town, MA
  - Tewksbury town, MA
  - Westford town, MA
- Hillsborough County, NH (Part)
  - Pelham town, NH

Manchester, NH PMSA

- Hillsborough County, NH (Part)
  - Bedford town, NH
  - Goffstown town, NH
  - Manchester city, NH
- Merrimack County, NH (Part)
- Rockingham County, NH (Part)
  - Londonderry town, NH

Nashua, NH PMSA

- Hillsborough County, NH (Part)
  - Hudson town, NH
  - Merrimack town, NH
  - Milford town, NH
  - Nashua city, NH

New Bedford, MA PMSA

- Bristol County, MA (Part)
  - Dartmouth town, MA
  - Fairhaven town, MA
  - New Bedford city, MA
- Plymouth County, MA (Part)

Portsmouth—Rochester, NH—ME PMSA

- York County, ME (Part)
  - York town, ME
- Rockingham County, NH (Part)
  - Exeter town, NH
  - Hampton town, NH
  - Portsmouth city, NH
- Strafford County, NH (Part)
  - Dover city, NH
  - Durham town, NH
  - Rochester city, NH
  - Somersworth city, NH

Worcester, MA—CT PMSA

- Windham County, CT (Part)
- Hampden County, MA (Part)
- Worcester County, MA (Part)
  - Auburn town, MA
  - Charlton town, MA

U.S. Census Bureau, 1997 Economic Census

Worcester, MA—CT PMSA—Con.
Worcester County, MA (Part)—Con.
Clinton town, MA
Grafton town, MA
Holden town, MA
Leicester town, MA
Millbury town, MA
Northborough town, MA
Northbridge town, MA
Oxford town, MA
Shrewsbury town, MA
Southbridge town, MA
Spencer town, MA
Uxbridge town, MA
Webster town, MA
Westborough town, MA
Worcester city, MA

Lawrence, MA—NH PMSA
Essex County, MA (Part)
Andover town, MA
Haverhill city, MA
Lawrence city, MA
Methuen city, MA
North Andover town, MA
Rockingham County, NH (Part)
Derry town, NH
Salem town, NH

Lowell, MA—NH PMSA
Middlesex County, MA (Part)
Billerica town, MA
Chelmsford town, MA
Dracut town, MA
Lowell city, MA

Lowell, MA—NH PMSA—Con.
Middlesex County, MA (Part)—Con.
Pepperell town, MA
Tewksbury town, MA
Westford town, MA
Hillsborough County, NH (Part)
Pelham town, NH

Manchester, NH PMSA
Hillsborough County, NH (Part)
Bedford town, NH
Goffstown town, NH
Manchester city, NH
Merrimack County, NH (Part)
Rockingham County, NH (Part)
Londonderry town, NH

Nashua, NH PMSA
Hillsborough County, NH (Part)
Hudson town, NH
Merrimack town, NH
Milford town, NH
Nashua city, NH

Portsmouth—Rochester, NH—ME PMSA
York County, ME (Part)
York town, ME
Rockingham County, NH (Part)
Exeter town, NH
Hampton town, NH
Portsmouth city, NH
Strafford County, NH (Part)
Dover city, NH
Durham town, NH
Rochester city, NH
Somersworth city, NH

U.S. Census Bureau, 1997 Economic Census

New Jersey

1997

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU

ECONOMIC CENSUS 1997

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW JERSEY							
54	**Professional, scientific, & technical services**	**25 849**	**25 943 786**	**10 441 045**	**2 349 240**	**220 238**	**20.8**	**8.2**
541	Professional, scientific, & technical services	25 849	25 943 786	10 441 045	2 349 240	220 238	20.8	8.2
5411	Legal services	6 473	4 443 880	1 903 355	391 012	39 180	24.8	4.3
54111	Offices of lawyers	6 208	4 289 393	1 845 073	378 685	37 618	25.0	4.1
541110	Offices of lawyers	6 208	4 289 393	1 845 073	378 685	37 618	25.0	4.1
5411101	Offices of lawyers (except legal aid societies)	6 208	4 289 393	1 845 073	378 685	37 618	25.0	4.1
54119	Other legal services	265	154 487	58 282	12 327	1 562	19.9	10.2
541191	Title abstract & settlement offices	228	141 474	54 699	11 493	1 461	18.3	10.6
541199	All other legal services	37	13 013	3 583	834	101	37.8	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	3 057	2 721 455	1 119 897	250 354	36 932	23.3	13.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	3 057	2 721 455	1 119 897	250 354	36 932	23.3	13.8
541211	Offices of certified public accountants	1 876	1 410 712	554 679	121 559	12 545	24.3	6.1
541213	Tax return preparation services	250	50 992	21 147	6 842	3 952	26.2	10.6
541214	Payroll services	111	1 067 237	463 916	103 432	17 269	16.6	23.9
541219	Other accounting services	820	192 514	80 155	18 521	3 166	52.5	14.8
5413	Architectural, engineering, & related services	3 172	3 818 928	1 484 399	340 953	31 200	20.7	6.7
54131	Architectural services	610	387 938	143 028	31 036	3 381	29.1	3.3
541310	Architectural services	610	387 938	143 028	31 036	3 381	29.1	3.3
54133	Engineering services	1 921	3 072 856	1 178 408	272 427	23 221	19.2	7.4
541330	Engineering services	1 921	3 072 856	1 178 408	272 427	23 221	19.2	7.4
54134	Drafting services	46	D	D	D	b	D	D
541340	Drafting services	46	D	D	D	b	D	D
54135	Building inspection services	134	26 281	10 688	1 989	357	44.1	4.7
541350	Building inspection services	134	26 281	10 688	1 989	357	44.1	4.7
54136	Geophysical surveying & mapping services	3	D	D	D	a	D	D
541360	Geophysical surveying & mapping services	3	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	285	99 983	49 150	10 567	1 454	29.0	4.1
541370	Surveying & mapping (except geophysical) services	285	99 983	49 150	10 567	1 454	29.0	4.1
54138	Testing laboratories	173	224 575	99 856	24 111	2 681	20.2	4.2
541380	Testing laboratories	173	224 575	99 856	24 111	2 681	20.2	4.2
5414	Specialized design services	1 012	443 923	122 198	25 613	3 210	38.2	8.4
54141	Interior design services	276	117 941	21 140	4 347	715	44.8	17.8
541410	Interior design services	276	117 941	21 140	4 347	715	44.8	17.8
54142	Industrial design services	58	29 923	10 738	2 206	223	17.3	4.3
541420	Industrial design services	58	29 923	10 738	2 206	223	17.3	4.3
54143	Graphic design services	625	281 278	84 879	18 122	2 154	37.2	5.2
541430	Graphic design services	625	281 278	84 879	18 122	2 154	37.2	5.2
5414301	Graphic design services (except commercial art & medical artists)	545	249 423	76 326	16 124	1 879	37.5	5.4
5414302	Commercial art	79	D	D	D	e	D	D
5414303	Medical artists	1	D	D	D	a	D	D
54149	Other specialized design services	53	14 781	5 441	938	118	47.2	1.5
541490	Other specialized design services	53	14 781	5 441	938	118	47.2	1.5
5415	Computer systems design & related services	5 837	7 218 116	3 165 071	728 825	50 602	15.9	8.6
54151	Computer systems design & related services	5 837	7 218 116	3 165 071	728 825	50 602	15.9	8.6
541511	Custom computer programming services	2 549	2 703 745	1 352 888	288 893	21 291	17.3	6.8
541512	Computer systems design services	2 445	3 201 326	1 421 304	339 003	22 969	17.0	11.0
5415121	Computer systems integrators	513	1 371 494	532 790	120 213	8 490	9.6	17.7
5415122	Computer systems consultants (except systems integrators)	1 932	1 829 832	888 514	218 790	14 479	22.5	6.0
541513	Computer facilities management services	87	828 832	159 428	51 486	3 304	.5	3.7
541519	Other computer related services	756	484 213	231 451	49 443	3 038	26.6	10.0
5416	Management, scientific, & technical consulting services	3 592	3 142 450	1 232 172	274 452	24 178	26.2	7.4
54161	Management consulting services	2 720	2 619 499	1 027 228	228 973	19 608	24.0	6.5
541611	Administrative management & general management consulting service	1 124	1 357 600	536 891	122 166	8 018	20.8	4.2
541612	Human resources & executive search consulting services	729	538 571	248 103	54 604	4 793	29.8	5.5
5416121	Actuarial consulting	55	76 711	36 479	10 929	491	10.9	.1
5416122	Executive placement services	418	206 576	106 762	19 165	2 105	46.7	7.1
5416123	Human resources & personnel management consulting	256	255 284	104 862	24 510	2 197	21.9	5.8
541613	Marketing consulting services	570	408 045	143 703	31 154	4 330	34.4	14.2
541614	Process, physical distribution, & logistics consulting services	164	186 660	59 231	12 345	1 397	10.6	2.3
541618	Other management consulting services	133	128 623	39 300	8 704	1 070	19.7	15.7
54162	Environmental consulting services	285	241 045	88 185	21 161	2 368	36.8	11.6
541620	Environmental consulting services	285	241 045	88 185	21 161	2 368	36.8	11.6
54169	Other scientific & technical consulting services	587	281 906	116 759	24 318	2 202	37.3	12.6
541690	Other scientific & technical consulting services	587	281 906	116 759	24 318	2 202	37.3	12.6
5417	Scientific research & development services	343	1 287 086	552 833	146 742	11 145	7.4	9.3
54171	R&D in the physical, engineering, & life sciences	306	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	306	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	170	724 144	281 347	82 705	4 685	7.2	4.5
5417102	Research & development in the life sciences	136	D	D	D	i	D	D
54172	Research & development in the social sciences & humanities	37	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	37	D	D	D	g	D	D

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW JERSEY—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	1 519	1 895 763	580 943	130 276	15 526	25.9	8.2
54181	Advertising agencies	536	519 785	234 712	52 299	4 560	18.9	12.8
541810	Advertising agencies	536	519 785	234 712	52 299	4 560	18.9	12.8
54182	Public relations agencies	246	142 106	51 562	10 919	1 069	42.1	8.2
541820	Public relations agencies	246	142 106	51 562	10 919	1 069	42.1	8.2
54183	Media buying services	27	20 436	7 799	1 829	153	19.9	7.7
541830	Media buying services	27	20 436	7 799	1 829	153	19.9	7.7
54184	Media representatives	120	113 033	42 030	9 889	898	18.8	9.5
541840	Media representatives	120	113 033	42 030	9 889	898	18.8	9.5
5418401	Radio & television advertising representatives	35	15 725	6 804	1 616	218	7.6	15.3
5418402	Publishers' advertising representatives	85	97 308	35 226	8 273	680	20.6	8.6
54185	Display advertising	78	184 502	33 526	7 266	1 303	10.3	1.9
541850	Display advertising	78	184 502	33 526	7 266	1 303	10.3	1.9
5418501	Display advertising (except outdoor)	35	115 641	14 547	3 065	982	10.9	2.3
5418502	Outdoor advertising services	43	68 861	18 979	4 201	321	9.2	1.3
54186	Direct mail advertising	169	467 544	130 923	29 784	4 967	29.1	8.5
541860	Direct mail advertising	169	467 544	130 923	29 784	4 967	29.1	8.5
54187	Advertising material distribution services	27	58 630	20 272	5 093	803	34.2	6.9
541870	Advertising material distribution services	27	58 630	20 272	5 093	803	34.2	6.9
54189	Other services related to advertising	316	389 727	60 119	13 197	1 773	34.0	4.4
541890	Other services related to advertising	316	389 727	60 119	13 197	1 773	34.0	4.4
5418901	Welcoming services	1	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	173	314 380	37 959	8 093	1 000	35.1	2.8
5418903	Sign painting & lettering shop	101	19 609	5 538	1 024	220	55.7	15.0
5418909	All other advertising	41	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	844	972 185	280 177	61 013	8 265	14.3	15.7
54191	Marketing research & public opinion polling	235	758 594	210 729	46 279	5 562	11.3	17.1
541910	Marketing research & public opinion polling	235	758 594	210 729	46 279	5 562	11.3	17.1
54192	Photographic services	473	139 215	41 867	9 062	2 058	33.6	11.3
541921	Photographic studios, portrait	327	94 597	27 555	5 744	1 562	33.4	14.1
541922	Commercial photography	146	44 618	14 312	3 318	496	34.0	5.6
54193	Translation & interpretation services	25	8 319	2 508	572	86	13.6	2.2
541930	Translation & interpretation services	25	8 319	2 508	572	86	13.6	2.2
54199	All other professional, scientific, & technical services	111	66 057	25 073	5 100	559	7.6	10.8
541990	All other professional, scientific, & technical services	111	66 057	25 073	5 100	559	7.6	10.8

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	NEW JERSEY								
54	**Professional, scientific, & technical services**	**137**	**214 907**	**182 211**	**96 184**	**23 884**	**1 834**	**9.7**	**11.9**
541	Professional, scientific, & technical services	137	214 907	182 211	96 184	23 884	1 834	9.7	11.9
5411	Legal services	69	41 102	38 003	20 669	4 777	529	13.3	12.5
54111	Offices of lawyers	69	41 102	38 003	20 669	4 777	529	13.3	12.5
541110	Offices of lawyers	69	41 102	38 003	20 669	4 777	529	13.3	12.5
5411102	Legal aid societies & similar legal services	69	41 102	38 003	20 669	4 777	529	13.3	12.5
5417	Scientific research & development services	68	173 805	144 208	75 515	19 107	1 305	8.8	11.8
54171	R&D in the physical, engineering, & life sciences	55	167 961	138 392	73 608	18 648	1 247	8.1	12.2
541710	R&D in the physical, engineering, & life sciences	55	167 961	138 392	73 608	18 648	1 247	8.1	12.2
5417101	R&D in the physical & engineering sciences	21	111 016	82 962	45 847	11 953	716	5.1	2.7
5417102	Research & development in the life sciences	34	56 945	55 430	27 761	6 695	531	13.9	30.6
54172	Research & development in the social sciences & humanities	13	5 844	5 816	1 907	459	58	31.4	.6
541720	R&D in the social sciences & humanities	13	5 844	5 816	1 907	459	58	31.4	.6

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA							
54	**Professional, scientific, & technical services**	**63 083**	**78 862 142**	**30 606 649**	**6 810 220**	**569 807**	**18.1**	**8.7**
541	Professional, scientific, & technical services	63 083	78 862 142	30 606 649	6 810 220	569 807	18.1	8.7
5411	Legal services	16 697	21 225 029	7 438 693	1 605 331	130 834	16.1	4.6
54111	Offices of lawyers	16 051	20 705 313	7 260 575	1 566 856	126 295	16.0	4.6
541110	Offices of lawyers	16 051	20 705 313	7 260 575	1 566 856	126 295	16.0	4.6
5411101	Offices of lawyers (except legal aid societies)	16 051	20 705 313	7 260 575	1 566 856	126 295	16.0	4.6
54119	Other legal services	646	519 716	178 118	38 475	4 539	19.6	5.6
541191	Title abstract & settlement offices	478	D	D	D	h	D	D
541199	All other legal services	168	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7 898	9 214 861	3 680 281	828 818	100 782	16.4	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7 898	9 214 861	3 680 281	828 818	100 782	16.4	9.5
541211	Offices of certified public accountants	5 036	D	D	D	k	D	D
541213	Tax return preparation services	626	134 132	51 374	16 919	8 228	34.3	7.2
541214	Payroll services	271	2 166 463	1 201 513	257 829	37 407	9.3	16.3
541219	Other accounting services	1 965	D	D	D	i	D	D
5413	Architectural, engineering, & related services	6 467	7 527 335	2 960 504	659 402	61 013	22.4	5.7
54131	Architectural services	2 048	1 713 134	636 295	135 411	13 587	26.5	3.0
541310	Architectural services	2 048	1 713 134	636 295	135 411	13 587	26.5	3.0
54133	Engineering services	3 290	D	D	D	k	D	D
541330	Engineering services	3 290	D	D	D	k	D	D
54134	Drafting services	112	D	D	D	f	D	D
541340	Drafting services	112	D	D	D	f	D	D
54135	Building inspection services	260	D	D	D	f	D	D
541350	Building inspection services	260	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	441	D	D	D	g	D	D
541370	Surveying & mapping (except geophysical) services	441	D	D	D	g	D	D
54138	Testing laboratories	308	450 144	200 175	46 201	5 304	18.8	4.1
541380	Testing laboratories	308	450 144	200 175	46 201	5 304	18.8	4.1
5414	Specialized design services	3 881	D	D	D	j	D	D
54141	Interior design services	1 129	D	D	D	h	D	D
541410	Interior design services	1 129	D	D	D	h	D	D
54142	Industrial design services	153	D	D	D	f	D	D
541420	Industrial design services	153	D	D	D	f	D	D
54143	Graphic design services	2 304	D	D	D	j	D	D
541430	Graphic design services	2 304	D	D	D	j	D	D
5414301	Graphic design services (except commercial art & medical artists)	1 968	D	D	D	i	D	D
5414302	Commercial art	333	D	D	D	g	D	D
5414303	Medical artists	3	D	D	D	a	D	D
54149	Other specialized design services	295	139 250	45 506	9 307	1 055	38.3	11.4
541490	Other specialized design services	295	139 250	45 506	9 307	1 055	38.3	11.4
5415	Computer systems design & related services	10 844	12 379 588	5 276 637	1 204 104	82 340	19.3	12.9
54151	Computer systems design & related services	10 844	12 379 588	5 276 637	1 204 104	82 340	19.3	12.9
541511	Custom computer programming services	4 672	D	D	D	k	D	D
541512	Computer systems design services	4 521	D	D	D	k	D	D
5415121	Computer systems integrators	1 011	2 409 850	781 701	178 617	13 291	13.0	25.3
5415122	Computer systems consultants (except systems integrators)	3 510	D	D	D	j	D	D
541513	Computer facilities management services	150	D	D	D	h	D	D
541519	Other computer related services	1 501	D	D	D	i	D	D
5416	Management, scientific, & technical consulting services	9 083	10 079 189	4 348 227	914 222	63 296	21.3	8.8
54161	Management consulting services	7 280	D	D	D	l	D	D
541611	Administrative management & general management consulting service	2 901	D	D	D	k	D	D
541612	Human resources & executive search consulting services	2 117	D	D	D	j	D	D
5416121	Actuarial consulting	98	207 953	104 331	25 723	1 373	12.4	3.1
5416122	Executive placement services	1 361	1 308 282	663 344	124 755	8 515	28.5	7.3
5416123	Human resources & personnel management consulting	658	D	D	D	i	D	D
541613	Marketing consulting services	1 645	1 401 917	489 303	101 265	9 428	32.6	11.6
541614	Process, physical distribution, & logistics consulting services	309	298 121	98 506	20 202	2 021	16.6	3.3
541618	Other management consulting services	308	301 979	106 411	22 554	2 312	15.2	10.2
54162	Environmental consulting services	473	D	D	D	h	D	D
541620	Environmental consulting services	473	D	D	D	h	D	D
54169	Other scientific & technical consulting services	1 330	D	D	D	i	D	D
541690	Other scientific & technical consulting services	1 330	D	D	D	i	D	D
5417	Scientific research & development services	637	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	538	1 580 086	675 483	175 367	12 139	9.2	11.2
541710	R&D in the physical, engineering, & life sciences	538	1 580 086	675 483	175 367	12 139	9.2	11.2
5417101	R&D in the physical & engineering sciences	301	826 504	323 370	91 399	5 311	10.4	7.7
5417102	Research & development in the life sciences	237	753 582	352 113	83 968	6 828	7.9	15.1
54172	Research & development in the social sciences & humanities	99	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	99	D	D	D	g	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	4 944	D	D	D	l	D	D
54181	Advertising agencies	1 794	D	D	D	k	D	D
541810	Advertising agencies	1 794	D	D	D	k	D	D
54182	Public relations agencies	1 137	1 277 966	544 909	117 926	8 855	20.9	6.0
541820	Public relations agencies	1 137	1 277 966	544 909	117 926	8 855	20.9	6.0
54183	Media buying services	134	D	D	D	g	D	D
541830	Media buying services	134	D	D	D	g	D	D
54184	Media representatives	368	D	D	D	i	D	D
541840	Media representatives	368	D	D	D	i	D	D
5418401	Radio & television advertising representatives	141	388 472	198 435	48 401	2 980	6.2	25.5
5418402	Publishers' advertising representatives	227	D	D	D	g	D	D
54185	Display advertising	197	707 248	132 362	29 914	5 206	12.0	3.0
541850	Display advertising	197	707 248	132 362	29 914	5 206	12.0	3.0
5418501	Display advertising (except outdoor)	95	545 418	93 033	21 822	4 533	11.0	1.7
5418502	Outdoor advertising services	102	161 830	39 329	8 092	673	15.1	7.3
54186	Direct mail advertising	444	D	D	D	j	D	D
541860	Direct mail advertising	444	D	D	D	j	D	D
54187	Advertising material distribution services	62	212 153	53 597	12 451	2 031	15.0	56.6
541870	Advertising material distribution services	62	212 153	53 597	12 451	2 031	15.0	56.6
54189	Other services related to advertising	808	1 011 650	201 939	44 681	6 843	31.8	8.8
541890	Other services related to advertising	808	1 011 650	201 939	44 681	6 843	31.8	8.8
5418902	Advertising specialties goods distributor	431	591 679	79 555	17 740	2 093	36.5	5.0
5418903	Sign painting & lettering shop	222	54 614	15 121	2 904	644	51.6	26.1
5418909	All other advertising	150	364 494	107 085	24 010	4 098	20.9	12.6
5419	Other professional, scientific, & technical services	2 632	3 367 261	1 160 743	235 130	24 871	17.1	10.3
54191	Marketing research & public opinion polling	718	2 403 666	868 261	174 985	16 454	11.6	11.2
541910	Marketing research & public opinion polling	718	2 403 666	868 261	174 985	16 454	11.6	11.2
54192	Photographic services	1 539	D	D	D	i	D	D
541921	Photographic studios, portrait	786	D	D	D	h	D	D
541922	Commercial photography	753	460 134	138 960	29 558	3 262	36.0	3.2
54193	Translation & interpretation services	99	67 949	26 058	4 954	695	12.7	32.4
541930	Translation & interpretation services	99	67 949	26 058	4 954	695	12.7	32.4
54199	All other professional, scientific, & technical services	276	D	D	D	g	D	D
541990	All other professional, scientific, & technical services	276	D	D	D	g	D	D
	Bergen–Passaic, NJ PMSA							
54	**Professional, scientific, & technical services**	**5 217**	**3 904 084**	**1 405 812**	**315 502**	**31 665**	**30.0**	**8.1**
541	Professional, scientific, & technical services	5 217	3 904 084	1 405 812	315 502	31 665	30.0	8.1
5411	Legal services	1 210	591 377	217 250	46 556	5 259	37.0	4.6
54111	Offices of lawyers	1 171	568 111	209 426	45 066	5 108	37.4	4.5
541110	Offices of lawyers	1 171	568 111	209 426	45 066	5 108	37.4	4.5
5411101	Offices of lawyers (except legal aid societies)	1 171	568 111	209 426	45 066	5 108	37.4	4.5
54119	Other legal services	39	23 266	7 824	1 490	151	27.2	7.0
541191	Title abstract & settlement offices	29	16 488	5 711	996	117	36.0	7.0
541199	All other legal services	10	6 778	2 113	494	34	5.9	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	678	341 533	134 958	33 127	4 284	32.4	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	678	341 533	134 958	33 127	4 284	32.4	7.5
541211	Offices of certified public accountants	431	203 372	77 890	18 277	1 897	40.8	7.4
541213	Tax return preparation services	41	11 197	4 328	1 473	922	26.6	7.2
541214	Payroll services	19	73 333	28 310	7 783	629	1.6	.9
541219	Other accounting services	187	53 631	24 430	5 594	836	43.6	17.2
5413	Architectural, engineering, & related services	549	538 436	222 376	51 808	4 467	28.1	7.0
54131	Architectural services	118	62 560	24 955	5 661	579	35.4	3.2
541310	Architectural services	118	62 560	24 955	5 661	579	35.4	3.2
54133	Engineering services	327	414 369	169 845	39 819	3 162	26.4	7.9
541330	Engineering services	327	414 369	169 845	39 819	3 162	26.4	7.9
54135	Building inspection services	22	D	D	D	b	D	D
541350	Building inspection services	22	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	39	11 143	6 466	1 255	174	32.1	6.3
541370	Surveying & mapping (except geophysical) services	39	11 143	6 466	1 255	174	32.1	6.3
54138	Testing laboratories	30	44 816	19 283	4 630	498	31.8	1.7
541380	Testing laboratories	30	44 816	19 283	4 630	498	31.8	1.7
5414	Specialized design services	244	116 108	31 854	6 942	842	27.1	12.6
54141	Interior design services	60	27 435	4 189	848	167	34.1	33.9
541410	Interior design services	60	27 435	4 189	848	167	34.1	33.9
54142	Industrial design services	15	9 543	3 406	795	76	8.4	.1
541420	Industrial design services	15	9 543	3 406	795	76	8.4	.1
54143	Graphic design services	154	74 613	22 554	4 860	547	27.8	7.1
541430	Graphic design services	154	74 613	22 554	4 860	547	27.8	7.1
5414301	Graphic design services (except commercial art & medical artists)	132	64 666	19 464	4 123	436	28.3	8.1
5414302	Commercial art	21	D	D	D	c	D	D
54149	Other specialized design services	15	4 517	1 705	439	52	13.5	2.3
541490	Other specialized design services	15	4 517	1 705	439	52	13.5	2.3

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Bergen–Passaic, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	1 094	709 647	288 689	60 212	5 019	31.0	9.9
54151	Computer systems design & related services	1 094	709 647	288 689	60 212	5 019	31.0	9.9
541511	Custom computer programming services	454	329 083	147 528	30 873	2 666	22.2	8.5
541512	Computer systems design services	471	311 394	112 983	23 561	1 857	39.8	10.5
5415121	Computer systems integrators	104	146 709	48 774	10 858	853	25.8	10.8
5415122	Computer systems consultants (except systems integrators)	367	164 685	64 209	12 703	1 004	52.3	10.2
541519	Other computer related services	150	39 764	18 003	3 779	290	56.4	12.7
5416	Management, scientific, & technical consulting services	783	583 085	215 359	52 010	4 556	41.1	8.4
54161	Management consulting services	640	503 436	184 036	45 873	3 909	41.8	8.7
541611	Administrative management & general management consulting service	253	208 872	82 404	22 341	1 376	53.4	6.1
541612	Human resources & executive search consulting services	167	110 155	43 542	10 685	1 035	31.5	3.2
5416121	Actuarial consulting	15	10 171	4 861	937	59	29.5	–
5416122	Executive placement services	107	49 404	28 435	4 747	479	46.9	3.2
5416123	Human resources & personnel management consulting	45	50 580	10 246	5 001	497	16.8	3.8
541613	Marketing consulting services	162	106 656	29 804	6 203	608	48.1	7.9
541614	Process, physical distribution, & logistics consulting services	33	32 713	14 811	3 500	392	15.2	5.5
541618	Other management consulting services	25	45 040	13 475	3 144	498	17.1	38.2
54162	Environmental consulting services	34	24 523	7 048	1 628	173	50.2	3.7
541620	Environmental consulting services	34	24 523	7 048	1 628	173	50.2	3.7
54169	Other scientific & technical consulting services	109	55 126	24 275	4 509	474	30.7	7.9
541690	Other scientific & technical consulting services	109	55 126	24 275	4 509	474	30.7	7.9
5417	Scientific research & development services	60	80 613	32 578	8 016	670	22.2	21.5
54171	R&D in the physical, engineering, & life sciences	56	79 875	32 255	7 952	664	21.8	21.7
541710	R&D in the physical, engineering, & life sciences	56	79 875	32 255	7 952	664	21.8	21.7
5417102	Research & development in the life sciences	36	64 282	26 611	6 695	506	14.5	24.6
5418	Advertising & related services	397	586 220	174 483	38 103	4 449	23.4	11.3
54181	Advertising agencies	130	144 211	56 692	10 642	971	13.5	30.0
541810	Advertising agencies	130	144 211	56 692	10 642	971	13.5	30.0
54182	Public relations agencies	59	56 051	18 602	4 153	422	41.8	8.8
541820	Public relations agencies	59	56 051	18 602	4 153	422	41.8	8.8
54184	Media representatives	36	35 385	12 227	2 578	228	15.5	17.1
541840	Media representatives	36	35 385	12 227	2 578	228	15.5	17.1
5418402	Publishers' advertising representatives	26	28 123	9 143	1 983	167	19.3	20.9
54185	Display advertising	23	55 185	12 970	2 667	190	14.5	2.6
541850	Display advertising	23	55 185	12 970	2 667	190	14.5	2.6
5418501	Display advertising (except outdoor)	11	38 686	7 474	1 479	107	16.3	3.2
5418502	Outdoor advertising services	12	16 499	5 496	1 188	83	10.3	1.1
54186	Direct mail advertising	51	197 044	48 915	11 938	1 782	18.7	2.9
541860	Direct mail advertising	51	197 044	48 915	11 938	1 782	18.7	2.9
54187	Advertising material distribution services	10	15 489	6 015	1 795	226	58.4	18.1
541870	Advertising material distribution services	10	15 489	6 015	1 795	226	58.4	18.1
54189	Other services related to advertising	84	81 784	18 526	4 221	622	42.7	2.8
541890	Other services related to advertising	84	81 784	18 526	4 221	622	42.7	2.8
5418902	Advertising specialties goods distributor	43	47 941	7 748	1 617	240	54.9	2.9
5418903	Sign painting & lettering shop	24	4 538	1 480	224	51	71.2	11.2
5418909	All other advertising	17	29 305	9 298	2 380	331	18.5	1.4
5419	Other professional, scientific, & technical services	202	357 065	88 265	18 728	2 119	11.7	2.5
54191	Marketing research & public opinion polling	79	317 976	76 472	16 172	1 704	9.6	2.2
541910	Marketing research & public opinion polling	79	317 976	76 472	16 172	1 704	9.6	2.2
54192	Photographic services	92	28 519	8 242	1 940	327	31.6	3.4
541921	Photographic studios, portrait	56	13 360	3 225	794	193	47.0	5.1
541922	Commercial photography	36	15 159	5 017	1 146	134	18.1	1.9
54199	All other professional, scientific, & technical services	25	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	25	D	D	D	b	D	D
	Bridgeport, CT PMSA							
54	**Professional, scientific, & technical services**	**1 142**	**855 538**	**329 241**	**68 887**	**7 407**	**27.2**	**5.9**

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Bridgeport, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	1 142	855 538	329 241	68 887	7 407	27.2	5.9
5411	Legal services	362	208 958	87 216	16 516	1 842	29.3	3.0
54111	Offices of lawyers	353	206 680	86 229	16 349	1 813	29.3	3.1
541110	Offices of lawyers	353	206 680	86 229	16 349	1 813	29.3	3.1
5411101	Offices of lawyers (except legal aid societies)	353	206 680	86 229	16 349	1 813	29.3	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	143	96 890	42 209	9 585	1 139	25.4	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	143	96 890	42 209	9 585	1 139	25.4	2.4
541211	Offices of certified public accountants	91	45 113	20 931	4 362	445	44.1	4.2
541213	Tax return preparation services	16	D	D	D	e	D	D
541214	Payroll services	4	D	D	D	e	D	D
541219	Other accounting services	32	D	D	D	b	D	D
5413	Architectural, engineering, & related services	152	113 299	49 042	11 612	1 126	42.3	1.6
54131	Architectural services	28	26 396	9 945	1 718	190	33.7	.3
541310	Architectural services	28	26 396	9 945	1 718	190	33.7	.3
54133	Engineering services	90	63 748	28 549	7 597	636	53.6	1.9
541330	Engineering services	90	63 748	28 549	7 597	636	53.6	1.9
54135	Building inspection services	6	D	D	D	b	D	D
541350	Building inspection services	6	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	11	10 514	3 860	952	96	11.3	1.3
541370	Surveying & mapping (except geophysical) services	11	10 514	3 860	952	96	11.3	1.3
54138	Testing laboratories	16	10 757	5 720	1 084	179	33.6	–
541380	Testing laboratories	16	10 757	5 720	1 084	179	33.6	–
5414	Specialized design services	62	34 538	11 651	2 344	231	35.9	1.6
54141	Interior design services	16	D	D	D	b	D	D
541410	Interior design services	16	D	D	D	b	D	D
54143	Graphic design services	44	27 216	9 754	2 053	167	24.2	.5
541430	Graphic design services	44	27 216	9 754	2 053	167	24.2	.5
5414301	Graphic design services (except commercial art & medical artists)	36	23 345	8 244	1 605	151	26.4	–
5414302	Commercial art	8	3 871	1 510	448	16	10.8	3.6
5415	Computer systems design & related services	159	155 704	66 144	13 742	1 287	19.1	9.3
54151	Computer systems design & related services	159	155 704	66 144	13 742	1 287	19.1	9.3
541511	Custom computer programming services	72	71 315	31 274	6 735	760	14.8	4.1
541512	Computer systems design services	70	72 909	28 718	5 643	455	24.3	12.3
5415121	Computer systems integrators	29	46 543	17 117	3 413	291	12.0	2.8
5415122	Computer systems consultants (except systems integrators)	41	26 366	11 601	2 230	164	45.9	29.1
541519	Other computer related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	153	99 800	40 321	8 727	855	29.5	16.2
54161	Management consulting services	126	79 485	30 826	6 530	608	26.9	13.4
541611	Administrative management & general management consulting service	42	32 052	13 989	2 764	333	18.4	17.7
541612	Human resources & executive search consulting services	34	16 840	5 900	1 128	121	33.2	13.7
5416122	Executive placement services	23	12 859	4 247	772	98	35.1	18.0
5416123	Human resources & personnel management consulting	11	3 981	1 653	356	23	27.2	–
541613	Marketing consulting services	41	26 263	9 785	2 325	126	27.4	9.7
54162	Environmental consulting services	10	11 143	5 999	1 393	101	16.8	40.9
541620	Environmental consulting services	10	11 143	5 999	1 393	101	16.8	40.9
54169	Other scientific & technical consulting services	17	9 172	3 496	804	146	67.7	10.5
541690	Other scientific & technical consulting services	17	9 172	3 496	804	146	67.7	10.5
5417	Scientific research & development services	14	D	D	D	b	D	D
5418	Advertising & related services	58	73 136	15 249	2 376	339	25.1	8.9
54182	Public relations agencies	6	5 117	896	170	20	100.0	–
541820	Public relations agencies	6	5 117	896	170	20	100.0	–
54186	Direct mail advertising	17	50 096	9 021	1 201	181	20.2	3.1
541860	Direct mail advertising	17	50 096	9 021	1 201	181	20.2	3.1
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	39	D	D	D	f	D	D
54191	Marketing research & public opinion polling	18	60 248	12 947	3 025	449	7.4	–
541910	Marketing research & public opinion polling	18	60 248	12 947	3 025	449	7.4	–
54192	Photographic services	21	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Danbury, CT PMSA							
54	**Professional, scientific, & technical services**	**711**	**436 054**	**175 064**	**37 064**	**3 554**	**31.1**	**14.4**
541	Professional, scientific, & technical services	711	436 054	175 064	37 064	3 554	31.1	14.4
5411	Legal services	142	56 660	21 232	4 497	532	36.7	11.0
54111	Offices of lawyers	141	D	D	D	f	D	D
541110	Offices of lawyers	141	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	141	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	99	36 409	17 108	3 300	552	34.7	18.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	99	36 409	17 108	3 300	552	34.7	18.7
541211	Offices of certified public accountants	56	18 038	6 712	1 546	199	45.8	3.4
541213	Tax return preparation services	15	D	D	D	c	D	D
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	88	92 642	39 115	10 858	831	17.4	6.6
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	48	61 242	27 092	8 050	434	19.3	9.5
541330	Engineering services	48	61 242	27 092	8 050	434	19.3	9.5
54135	Building inspection services	11	D	D	D	b	D	D
541350	Building inspection services	11	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	9	1 826	898	213	34	79.3	10.0
541370	Surveying & mapping (except geophysical) services	9	1 826	898	213	34	79.3	10.0
54138	Testing laboratories	5	D	D	D	e	D	D
541380	Testing laboratories	5	D	D	D	e	D	D
5414	Specialized design services	47	17 812	4 384	906	108	28.4	3.1
54143	Graphic design services	38	15 542	3 777	755	86	24.3	3.5
541430	Graphic design services	38	15 542	3 777	755	86	24.3	3.5
5414301	Graphic design services (except commercial art & medical artists)	29	D	D	D	b	D	D
5414302	Commercial art	9	D	D	D	a	D	D
5415	Computer systems design & related services	125	85 718	45 044	8 270	704	32.8	25.7
54151	Computer systems design & related services	125	85 718	45 044	8 270	704	32.8	25.7
541511	Custom computer programming services	59	59 974	34 784	6 273	495	19.9	31.1
541512	Computer systems design services	48	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	35	D	D	D	b	D	D
541519	Other computer related services	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	135	69 570	25 830	4 757	391	46.1	5.5
54161	Management consulting services	108	61 861	23 064	4 214	345	43.3	6.1
541611	Administrative management & general management consulting service	43	28 773	11 107	1 998	139	35.7	6.6
541612	Human resources & executive search consulting services	28	D	D	D	c	D	D
5416122	Executive placement services	12	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	14	D	D	D	a	D	D
541613	Marketing consulting services	32	D	D	D	b	D	D
54169	Other scientific & technical consulting services	23	D	D	D	b	D	D
541690	Other scientific & technical consulting services	23	D	D	D	b	D	D
5417	Scientific research & development services	7	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	c	D	D
5418	Advertising & related services	41	31 486	8 055	1 486	168	26.2	50.6
54181	Advertising agencies	16	12 428	4 498	827	93	27.4	27.5
541810	Advertising agencies	16	12 428	4 498	827	93	27.4	27.5
54189	Other services related to advertising	8	1 921	460	95	17	50.3	–
541890	Other services related to advertising	8	1 921	460	95	17	50.3	–
5419	Other professional, scientific, & technical services	27	D	D	D	c	D	D
54191	Marketing research & public opinion polling	9	14 743	4 168	623	62	56.5	2.6
541910	Marketing research & public opinion polling	9	14 743	4 168	623	62	56.5	2.6
54192	Photographic services	17	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
541922	Commercial photography	7	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Dutchess County, NY PMSA							
54	**Professional, scientific, & technical services**	**591**	**284 339**	**113 589**	**24 461**	**3 149**	**35.5**	**11.9**
541	Professional, scientific, & technical services	591	284 339	113 589	24 461	3 149	35.5	11.9
5411	Legal services	189	84 977	24 854	4 992	757	36.5	12.5
54111	Offices of lawyers	179	D	D	D	f	D	D
541110	Offices of lawyers	179	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	179	D	D	D	f	D	D
54119	Other legal services	10	D	D	D	b	D	D
541191	Title abstract & settlement offices	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	67	22 590	8 514	2 074	559	41.1	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	67	22 590	8 514	2 074	559	41.1	6.4
541211	Offices of certified public accountants	37	D	D	D	c	D	D
541213	Tax return preparation services	11	D	D	D	e	D	D
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	86	31 254	13 679	3 165	446	63.6	4.7
54133	Engineering services	39	D	D	D	e	D	D
541330	Engineering services	39	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	19	3 092	1 156	222	84	70.5	14.1
541370	Surveying & mapping (except geophysical) services	19	3 092	1 156	222	84	70.5	14.1
5414	Specialized design services	28	D	D	D	b	D	D
54143	Graphic design services	20	D	D	D	b	D	D
541430	Graphic design services	20	D	D	D	b	D	D
5415	Computer systems design & related services	94	93 415	49 069	10 641	907	14.2	19.3
54151	Computer systems design & related services	94	93 415	49 069	10 641	907	14.2	19.3
541511	Custom computer programming services	28	D	D	D	f	D	D
541512	Computer systems design services	45	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	34	D	D	D	e	D	D
541519	Other computer related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	77	22 954	9 509	1 845	206	56.0	3.7
54161	Management consulting services	51	D	D	D	c	D	D
541611	Administrative management & general management consulting service	25	D	D	D	b	D	D
541612	Human resources & executive search consulting services	12	D	D	D	b	D	D
54169	Other scientific & technical consulting services	16	D	D	D	b	D	D
541690	Other scientific & technical consulting services	16	D	D	D	b	D	D
5418	Advertising & related services	24	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	19	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	b	D	D
	Jersey City, NJ PMSA							
54	**Professional, scientific, & technical services**	**977**	**931 650**	**342 819**	**73 740**	**7 208**	**20.2**	**28.1**
541	Professional, scientific, & technical services	977	931 650	342 819	73 740	7 208	20.2	28.1
5411	Legal services	295	144 731	49 889	11 501	1 386	28.7	6.9
54111	Offices of lawyers	290	143 246	49 501	11 435	1 367	28.6	6.9
541110	Offices of lawyers	290	143 246	49 501	11 435	1 367	28.6	6.9
5411101	Offices of lawyers (except legal aid societies)	290	143 246	49 501	11 435	1 367	28.6	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	112	223 981	72 711	18 222	1 564	6.7	88.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	112	223 981	72 711	18 222	1 564	6.7	88.8
541211	Offices of certified public accountants	54	D	D	D	c	D	D
541213	Tax return preparation services	15	D	D	D	c	D	D
541214	Payroll services	4	D	D	D	f	D	D
541219	Other accounting services	39	D	D	D	c	D	D
5413	Architectural, engineering, & related services	80	56 202	16 934	3 602	427	45.9	3.9
54131	Architectural services	21	22 521	5 964	1 083	138	13.6	2.3
541310	Architectural services	21	22 521	5 964	1 083	138	13.6	2.3
54133	Engineering services	42	27 336	8 103	1 931	192	77.6	5.7
541330	Engineering services	42	27 336	8 103	1 931	192	77.6	5.7
54135	Building inspection services	4	D	D	D	b	D	D
541350	Building inspection services	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
5414	Specialized design services	51	D	D	D	c	D	D
54143	Graphic design services	28	9 446	2 669	631	72	32.3	19.8
541430	Graphic design services	28	9 446	2 669	631	72	32.3	19.8
5414301	Graphic design services (except commercial art & medical artists)	25	D	D	D	b	D	D
5415	Computer systems design & related services	241	228 314	99 827	21 147	1 524	24.1	15.0
54151	Computer systems design & related services	241	228 314	99 827	21 147	1 524	24.1	15.0
541511	Custom computer programming services	113	110 999	48 616	10 916	794	15.8	3.6
541512	Computer systems design services	88	53 574	24 713	4 689	344	65.7	8.2
5415122	Computer systems consultants (except systems integrators)	76	46 539	22 527	4 278	308	72.1	7.0
541519	Other computer related services	32	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Jersey City, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	103	170 807	63 528	11 100	1 153	9.5	4.5
54161	Management consulting services	79	155 124	58 174	10 197	1 026	8.1	1.1
541611	Administrative management & general management consulting service	38	51 190	19 706	1 429	139	8.1	2.0
541612	Human resources & executive search consulting services	20	80 592	33 021	7 469	784	6.1	.6
5416121	Actuarial consulting	3	D	D	D	b	D	D
5416122	Executive placement services	9	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	8	D	D	D	f	D	D
541618	Other management consulting services	7	18 168	3 962	956	79	.2	–
54169	Other scientific & technical consulting services	18	12 616	4 379	699	88	10.1	44.8
541690	Other scientific & technical consulting services	18	12 616	4 379	699	88	10.1	44.8
5417	Scientific research & development services	8	D	D	D	b	D	D
5418	Advertising & related services	59	71 821	27 125	5 351	759	33.0	2.2
54181	Advertising agencies	15	12 707	4 045	820	113	31.8	1.2
541810	Advertising agencies	15	12 707	4 045	820	113	31.8	1.2
54182	Public relations agencies	8	5 525	2 731	342	36	51.0	2.1
541820	Public relations agencies	8	5 525	2 731	342	36	51.0	2.1
54186	Direct mail advertising	11	42 418	16 869	3 319	541	20.5	–
541860	Direct mail advertising	11	42 418	16 869	3 319	541	20.5	–
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	28	D	D	D	c	D	D
54191	Marketing research & public opinion polling	5	D	D	D	c	D	D
541910	Marketing research & public opinion polling	5	D	D	D	c	D	D
54192	Photographic services	19	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
541922	Commercial photography	8	2 226	857	202	34	67.5	4.4
	Middlesex–Somerset–Hunterdon, NJ PMSA							
54	**Professional, scientific, & technical services**	**4 676**	**6 881 835**	**2 872 034**	**667 778**	**60 045**	**16.7**	**7.0**
541	Professional, scientific, & technical services	4 676	6 881 835	2 872 034	667 778	60 045	16.7	7.0
5411	Legal services	786	536 888	244 209	47 782	4 585	27.7	3.5
54111	Offices of lawyers	756	522 077	237 507	46 418	4 443	28.3	3.5
541110	Offices of lawyers	756	522 077	237 507	46 418	4 443	28.3	3.5
5411101	Offices of lawyers (except legal aid societies)	756	522 077	237 507	46 418	4 443	28.3	3.5
54119	Other legal services	30	14 811	6 702	1 364	142	8.9	3.9
541191	Title abstract & settlement offices	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	401	499 370	262 112	58 335	13 435	45.6	14.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	401	499 370	262 112	58 335	13 435	45.6	14.8
541211	Offices of certified public accountants	254	204 024	85 496	17 565	1 798	21.5	16.6
541213	Tax return preparation services	34	6 059	2 245	644	311	42.5	16.2
541214	Payroll services	17	266 970	166 170	38 117	11 038	63.5	13.5
541219	Other accounting services	96	22 317	8 201	2 009	288	52.2	13.0
5413	Architectural, engineering, & related services	525	1 054 671	339 778	76 511	6 394	11.8	1.9
54131	Architectural services	63	40 914	15 682	3 651	391	27.6	1.7
541310	Architectural services	63	40 914	15 682	3 651	391	27.6	1.7
54133	Engineering services	342	912 051	278 401	62 578	4 872	10.8	2.0
541330	Engineering services	342	912 051	278 401	62 578	4 872	10.8	2.0
54135	Building inspection services	25	6 845	3 648	714	96	12.2	–
541350	Building inspection services	25	6 845	3 648	714	96	12.2	–
54137	Surveying & mapping (except geophysical) services	46	23 934	11 924	2 532	328	11.7	1.5
541370	Surveying & mapping (except geophysical) services	46	23 934	11 924	2 532	328	11.7	1.5
54138	Testing laboratories	38	69 482	29 454	6 876	689	13.8	1.8
541380	Testing laboratories	38	69 482	29 454	6 876	689	13.8	1.8
5414	Specialized design services	137	52 527	16 513	2 914	433	40.4	4.2
54141	Interior design services	29	10 139	1 748	339	75	60.1	7.3
541410	Interior design services	29	10 139	1 748	339	75	60.1	7.3
54143	Graphic design services	97	38 828	13 830	2 433	341	32.2	3.8
541430	Graphic design services	97	38 828	13 830	2 433	341	32.2	3.8
5414301	Graphic design services (except commercial art & medical artists)	91	36 818	13 196	2 328	329	28.5	4.0
5415	Computer systems design & related services	1 756	3 292 776	1 451 738	353 977	22 004	10.3	6.5
54151	Computer systems design & related services	1 756	3 292 776	1 451 738	353 977	22 004	10.3	6.5
541511	Custom computer programming services	827	1 047 740	545 820	116 854	7 877	15.0	6.0
541512	Computer systems design services	679	1 467 350	686 744	178 741	10 813	9.2	9.5
5415121	Computer systems integrators	109	268 968	80 713	17 532	1 396	8.2	26.7
5415122	Computer systems consultants (except systems integrators)	570	1 198 382	606 031	161 209	9 417	9.4	5.6
541513	Computer facilities management services	20	D	D	D	g	D	D
541519	Other computer related services	230	D	D	D	g	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Middlesex–Somerset–Hunterdon, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	651	656 559	272 825	59 775	6 011	20.0	9.8
54161	Management consulting services	467	542 468	225 165	49 172	5 163	16.1	8.7
541611	Administrative management & general management consulting service	183	244 735	98 609	19 163	1 306	12.1	4.0
541612	Human resources & executive search consulting services	125	102 891	50 529	12 842	749	25.4	4.9
5416121	Actuarial consulting	6	D	D	D	c	D	D
5416122	Executive placement services	74	29 971	14 452	2 466	348	55.6	1.3
5416123	Human resources & personnel management consulting	45	D	D	D	c	D	D
541613	Marketing consulting services	90	99 125	49 139	11 119	2 515	16.7	30.1
541614	Process, physical distribution, & logistics consulting services	38	67 696	20 189	4 564	500	8.2	1.4
541618	Other management consulting services	31	28 021	6 699	1 484	93	34.7	6.0
54162	Environmental consulting services	49	39 442	15 250	3 517	349	36.3	23.1
541620	Environmental consulting services	49	39 442	15 250	3 517	349	36.3	23.1
54169	Other scientific & technical consulting services	135	74 649	32 410	7 086	499	39.0	10.4
541690	Other scientific & technical consulting services	135	74 649	32 410	7 086	499	39.0	10.4
5417	Scientific research & development services	91	409 216	160 074	41 439	3 744	8.1	15.2
54171	R&D in the physical, engineering, & life sciences	85	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	85	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	44	D	D	D	f	D	D
5417102	Research & development in the life sciences	41	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities	6	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	6	D	D	D	g	D	D
5418	Advertising & related services	226	253 555	81 834	18 113	2 351	42.0	7.3
54181	Advertising agencies	81	61 165	27 524	5 619	604	22.8	8.3
541810	Advertising agencies	81	61 165	27 524	5 619	604	22.8	8.3
54182	Public relations agencies	43	15 563	6 421	1 355	125	33.4	4.5
541820	Public relations agencies	43	15 563	6 421	1 355	125	33.4	4.5
54184	Media representatives	15	29 984	14 903	4 028	350	14.7	2.5
541840	Media representatives	15	29 984	14 903	4 028	350	14.7	2.5
5418402	Publishers' advertising representatives	12	D	D	D	e	D	D
54186	Direct mail advertising	28	51 267	13 319	2 797	625	59.0	17.1
541860	Direct mail advertising	28	51 267	13 319	2 797	625	59.0	17.1
54187	Advertising material distribution services	6	31 855	11 771	2 717	425	19.8	–
541870	Advertising material distribution services	6	31 855	11 771	2 717	425	19.8	–
54189	Other services related to advertising	44	D	D	D	c	D	D
541890	Other services related to advertising	44	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	27	57 072	6 153	1 198	165	76.3	2.2
5418903	Sign painting & lettering shop	15	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	103	126 273	42 951	8 932	1 088	15.4	4.4
54191	Marketing research & public opinion polling	30	92 092	32 604	6 561	739	12.8	5.1
541910	Marketing research & public opinion polling	30	92 092	32 604	6 561	739	12.8	5.1
54192	Photographic services	54	15 377	4 382	929	204	43.9	5.1
541921	Photographic studios, portrait	46	12 271	3 420	685	170	50.2	5.1
541922	Commercial photography	8	3 106	962	244	34	19.2	5.1
54199	All other professional, scientific, & technical services	15	17 313	5 578	1 349	133	3.2	–
541990	All other professional, scientific, & technical services	15	17 313	5 578	1 349	133	3.2	–
	Monmouth–Ocean, NJ PMSA							
54	**Professional, scientific, & technical services**	**3 026**	**1 807 986**	**768 716**	**172 847**	**17 617**	**28.1**	**10.6**
541	Professional, scientific, & technical services	3 026	1 807 986	768 716	172 847	17 617	28.1	10.6
5411	Legal services	775	379 406	160 825	32 686	3 894	27.9	6.2
54111	Offices of lawyers	735	357 046	153 288	30 816	3 673	28.2	6.6
541110	Offices of lawyers	735	357 046	153 288	30 816	3 673	28.2	6.6
5411101	Offices of lawyers (except legal aid societies)	735	357 046	153 288	30 816	3 673	28.2	6.6
54119	Other legal services	40	22 360	7 537	1 870	221	23.1	.8
541191	Title abstract & settlement offices	34	20 876	7 087	1 788	202	20.4	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	403	134 064	60 708	13 039	2 221	39.1	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	403	134 064	60 708	13 039	2 221	39.1	8.4
541211	Offices of certified public accountants	247	88 738	34 763	7 782	974	43.3	5.7
541213	Tax return preparation services	35	D	D	D	f	D	D
541219	Other accounting services	109	D	D	D	e	D	D
5413	Architectural, engineering, & related services	387	371 230	165 257	36 279	3 797	26.3	16.7
54131	Architectural services	69	20 027	7 111	1 408	224	68.3	12.2
541310	Architectural services	69	20 027	7 111	1 408	224	68.3	12.2
54133	Engineering services	231	326 620	147 223	32 380	3 232	22.2	17.8
541330	Engineering services	231	326 620	147 223	32 380	3 232	22.2	17.8
54135	Building inspection services	27	4 796	1 642	312	56	51.2	9.2
541350	Building inspection services	27	4 796	1 642	312	56	51.2	9.2
54137	Surveying & mapping (except geophysical) services	49	12 745	6 041	1 364	209	55.5	6.0
541370	Surveying & mapping (except geophysical) services	49	12 745	6 041	1 364	209	55.5	6.0
54138	Testing laboratories	8	6 836	3 083	779	69	27.4	3.6
541380	Testing laboratories	8	6 836	3 083	779	69	27.4	3.6

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Monmouth–Ocean, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	100	38 541	9 194	1 976	270	36.7	7.8
54141	Interior design services	30	9 752	2 292	488	58	55.6	3.7
541410	Interior design services	30	9 752	2 292	488	58	55.6	3.7
54143	Graphic design services	60	25 058	5 964	1 372	171	28.1	7.6
541430	Graphic design services	60	25 058	5 964	1 372	171	28.1	7.6
5414301	Graphic design services (except commercial art & medical artists)	52	D	D	D	c	D	D
5414302	Commercial art	8	D	D	D	b	D	D
5415	Computer systems design & related services	677	431 791	200 272	43 397	3 589	24.0	13.4
54151	Computer systems design & related services	677	431 791	200 272	43 397	3 589	24.0	13.4
541511	Custom computer programming services	277	226 206	118 521	25 499	2 139	12.1	18.1
541512	Computer systems design services	294	173 831	67 077	14 674	1 185	36.2	7.6
5415121	Computer systems integrators	62	56 637	18 391	4 583	399	29.3	10.0
5415122	Computer systems consultants (except systems integrators)	232	117 194	48 686	10 091	786	39.5	6.5
541519	Other computer related services	94	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	413	164 092	64 170	12 806	1 286	50.8	7.5
54161	Management consulting services	312	114 837	44 623	8 671	876	56.3	6.8
541611	Administrative management & general management consulting service	121	46 334	19 505	3 944	352	42.3	6.0
541612	Human resources & executive search consulting services	84	D	D	D	c	D	D
5416122	Executive placement services	52	18 139	6 443	1 076	155	72.8	8.7
5416123	Human resources & personnel management consulting	25	D	D	D	b	D	D
541613	Marketing consulting services	66	26 898	7 753	1 467	126	75.4	4.3
541618	Other management consulting services	19	D	D	D	b	D	D
54162	Environmental consulting services	36	25 662	9 148	2 127	222	35.2	14.5
541620	Environmental consulting services	36	25 662	9 148	2 127	222	35.2	14.5
54169	Other scientific & technical consulting services	65	23 593	10 399	2 008	188	41.0	3.0
541690	Other scientific & technical consulting services	65	23 593	10 399	2 008	188	41.0	3.0
5417	Scientific research & development services	31	151 732	70 942	24 047	1 160	2.0	2.5
54171	R&D in the physical, engineering, & life sciences	27	150 780	70 566	23 986	1 146	1.9	2.2
541710	R&D in the physical, engineering, & life sciences	27	150 780	70 566	23 986	1 146	1.9	2.2
5417101	R&D in the physical & engineering sciences	21	D	D	D	g	D	D
5418	Advertising & related services	158	103 347	25 420	5 953	810	36.7	15.3
54181	Advertising agencies	51	15 912	6 734	1 703	170	57.5	3.1
541810	Advertising agencies	51	15 912	6 734	1 703	170	57.5	3.1
54182	Public relations agencies	18	6 986	1 885	482	49	75.8	3.9
541820	Public relations agencies	18	6 986	1 885	482	49	75.8	3.9
54185	Display advertising	11	9 125	2 179	431	40	26.2	4.6
541850	Display advertising	11	9 125	2 179	431	40	26.2	4.6
54186	Direct mail advertising	19	D	D	D	e	D	D
541860	Direct mail advertising	19	D	D	D	e	D	D
54189	Other services related to advertising	41	25 927	3 375	768	121	35.5	3.8
541890	Other services related to advertising	41	25 927	3 375	768	121	35.5	3.8
5418902	Advertising specialties goods distributor	19	20 622	1 956	441	73	37.4	–
5418903	Sign painting & lettering shop	18	4 542	1 139	252	42	29.9	21.8
5419	Other professional, scientific, & technical services	82	33 783	11 928	2 664	590	29.5	7.8
54191	Marketing research & public opinion polling	14	D	D	D	e	D	D
541910	Marketing research & public opinion polling	14	D	D	D	e	D	D
54192	Photographic services	58	13 546	3 691	779	174	36.0	18.9
541921	Photographic studios, portrait	39	8 557	2 191	447	115	42.3	8.9
541922	Commercial photography	19	4 989	1 500	332	59	25.2	35.9
54199	All other professional, scientific, & technical services	10	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	10	D	D	D	b	D	D
	Nassau–Suffolk, NY PMSA							
54	**Professional, scientific, & technical services**	**9 464**	**5 982 250**	**2 198 947**	**483 506**	**55 636**	**32.1**	**8.7**
541	Professional, scientific, & technical services	9 464	5 982 250	2 198 947	483 506	55 636	32.1	8.7
5411	Legal services	2 813	1 735 134	617 897	136 881	14 681	30.7	4.8
54111	Offices of lawyers	2 645	1 573 516	564 545	125 185	13 364	32.5	4.7
541110	Offices of lawyers	2 645	1 573 516	564 545	125 185	13 364	32.5	4.7
5411101	Offices of lawyers (except legal aid societies)	2 645	1 573 516	564 545	125 185	13 364	32.5	4.7
54119	Other legal services	168	161 618	53 352	11 696	1 317	13.5	5.9
541191	Title abstract & settlement offices	126	136 549	44 562	9 761	1 059	12.6	6.1
541199	All other legal services	42	25 069	8 790	1 935	258	18.2	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 815	933 774	375 351	83 668	11 778	33.1	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 815	933 774	375 351	83 668	11 778	33.1	11.5
541211	Offices of certified public accountants	1 242	615 809	216 792	48 713	5 719	38.3	8.3
541213	Tax return preparation services	121	25 438	8 815	2 922	1 094	52.1	4.2
541214	Payroll services	48	170 874	104 024	22 017	3 183	2.8	21.9
541219	Other accounting services	404	121 653	45 720	10 016	1 782	45.6	14.9

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Nassau–Suffolk, NY PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5413	Architectural, engineering, & related services	938	711 371	303 134	67 258	6 877	33.4	7.0
54131	Architectural services	265	124 189	41 921	8 906	1 092	43.4	5.5
541310	Architectural services	265	124 189	41 921	8 906	1 092	43.4	5.5
54133	Engineering services	485	427 547	189 291	42 231	3 822	36.7	9.5
541330	Engineering services	485	427 547	189 291	42 231	3 822	36.7	9.5
54134	Drafting services	33	D	D	D	c	D	D
541340	Drafting services	33	D	D	D	c	D	D
54135	Building inspection services	39	D	D	D	c	D	D
541350	Building inspection services	39	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	69	23 430	10 419	2 289	330	42.2	2.4
541370	Surveying & mapping (except geophysical) services	69	23 430	10 419	2 289	330	42.2	2.4
54138	Testing laboratories	47	116 624	53 998	12 293	1 395	7.2	1.4
541380	Testing laboratories	47	116 624	53 998	12 293	1 395	7.2	1.4
5414	Specialized design services	417	172 965	39 820	8 532	1 141	49.6	7.4
54141	Interior design services	159	64 761	11 073	2 073	379	50.3	7.5
541410	Interior design services	159	64 761	11 073	2 073	379	50.3	7.5
54142	Industrial design services	20	D	D	D	b	D	D
541420	Industrial design services	20	D	D	D	b	D	D
54143	Graphic design services	214	85 496	24 018	5 211	614	55.4	7.1
541430	Graphic design services	214	85 496	24 018	5 211	614	55.4	7.1
5414301	Graphic design services (except commercial art & medical artists)	170	68 112	18 982	4 205	511	51.3	6.5
5414302	Commercial art	44	17 384	5 036	1 006	103	71.6	9.6
54149	Other specialized design services	24	D	D	D	b	D	D
541490	Other specialized design services	24	D	D	D	b	D	D
5415	Computer systems design & related services	1 257	772 554	328 907	70 433	5 814	39.4	14.2
54151	Computer systems design & related services	1 257	772 554	328 907	70 433	5 814	39.4	14.2
541511	Custom computer programming services	492	383 097	194 290	41 850	3 202	32.0	7.6
541512	Computer systems design services	553	319 509	105 757	21 926	1 999	45.2	22.7
5415121	Computer systems integrators	168	212 783	61 158	13 066	1 201	33.9	29.9
5415122	Computer systems consultants (except systems integrators)	385	106 726	44 599	8 860	798	67.8	8.3
541519	Other computer related services	199	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	1 183	597 960	219 890	45 803	4 681	38.6	8.0
54161	Management consulting services	917	405 882	152 153	31 147	3 152	41.9	8.6
541611	Administrative management & general management consulting service	406	166 185	70 701	15 208	1 551	33.5	13.0
541612	Human resources & executive search consulting services	236	116 961	47 374	8 934	916	58.0	5.2
5416121	Actuarial consulting	16	D	D	D	b	D	D
5416122	Executive placement services	151	72 091	29 909	5 241	513	57.1	6.6
5416123	Human resources & personnel management consulting	69	D	D	D	e	D	D
541613	Marketing consulting services	176	72 231	18 698	3 766	336	50.2	6.3
541614	Process, physical distribution, & logistics consulting services	40	21 982	6 090	1 282	124	32.5	3.3
541618	Other management consulting services	59	28 523	9 290	1 957	225	10.4	6.8
54162	Environmental consulting services	85	114 757	36 220	8 241	814	26.8	6.6
541620	Environmental consulting services	85	114 757	36 220	8 241	814	26.8	6.6
54169	Other scientific & technical consulting services	181	77 321	31 517	6 415	715	39.0	7.3
541690	Other scientific & technical consulting services	181	77 321	31 517	6 415	715	39.0	7.3
5417	Scientific research & development services	66	89 069	33 479	8 339	618	13.4	22.5
54171	R&D in the physical, engineering, & life sciences	56	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	56	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	36	D	D	D	e	D	D
5417102	Research & development in the life sciences	20	D	D	D	e	D	D
5418	Advertising & related services	642	736 277	196 864	44 071	7 060	19.8	10.0
54181	Advertising agencies	226	117 894	44 655	9 597	1 049	26.4	12.5
541810	Advertising agencies	226	117 894	44 655	9 597	1 049	26.4	12.5
54182	Public relations agencies	89	32 508	10 803	2 096	236	54.1	10.5
541820	Public relations agencies	89	32 508	10 803	2 096	236	54.1	10.5
54183	Media buying services	12	D	D	D	b	D	D
541830	Media buying services	12	D	D	D	b	D	D
54184	Media representatives	38	102 502	13 620	2 987	235	9.7	6.7
541840	Media representatives	38	102 502	13 620	2 987	235	9.7	6.7
5418401	Radio & television advertising representatives	13	12 805	4 464	998	96	26.2	–
5418402	Publishers' advertising representatives	25	89 697	9 156	1 989	139	7.3	7.7
54185	Display advertising	29	55 602	7 005	1 418	623	18.5	1.1
541850	Display advertising	29	55 602	7 005	1 418	623	18.5	1.1
5418501	Display advertising (except outdoor)	14	D	D	D	f	D	D
54186	Direct mail advertising	74	195 992	65 194	14 832	2 444	18.0	22.2
541860	Direct mail advertising	74	195 992	65 194	14 832	2 444	18.0	22.2
54187	Advertising material distribution services	13	D	D	D	c	D	D
541870	Advertising material distribution services	13	D	D	D	c	D	D
54189	Other services related to advertising	161	D	D	D	g	D	D
541890	Other services related to advertising	161	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	94	D	D	D	e	D	D
5418903	Sign painting & lettering shop	40	D	D	D	b	D	D
5418909	All other advertising	25	D	D	D	g	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Nassau–Suffolk, NY PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	333	233 146	83 605	18 521	2 986	27.0	7.8
54191	Marketing research & public opinion polling	74	130 510	56 153	12 662	1 925	17.1	6.3
541910	Marketing research & public opinion polling	74	130 510	56 153	12 662	1 925	17.1	6.3
54192	Photographic services	205	70 242	16 814	3 520	745	50.2	5.4
541921	Photographic studios, portrait	131	D	D	D	f	D	D
541922	Commercial photography	74	D	D	D	c	D	D
54193	Translation & interpretation services	6	D	D	D	b	D	D
541930	Translation & interpretation services	6	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	48	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	48	D	D	D	e	D	D
	New Haven–Meriden, CT PMSA							
54	**Professional, scientific, & technical services**	**1 407**	**948 746**	**371 080**	**78 808**	**8 788**	**31.9**	**6.2**
541	Professional, scientific, & technical services	1 407	948 746	371 080	78 808	8 788	31.9	6.2
5411	Legal services	514	294 453	117 221	23 925	2 613	23.7	3.8
54111	Offices of lawyers	511	294 230	117 145	23 907	2 610	23.7	3.8
541110	Offices of lawyers	511	294 230	117 145	23 907	2 610	23.7	3.8
5411101	Offices of lawyers (except legal aid societies)	511	294 230	117 145	23 907	2 610	23.7	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	192	94 396	37 506	8 010	1 260	40.0	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	192	94 396	37 506	8 010	1 260	40.0	9.7
541211	Offices of certified public accountants	132	70 477	29 051	5 967	760	39.4	6.5
541213	Tax return preparation services	13	2 736	1 012	397	268	29.1	1.9
541219	Other accounting services	47	21 183	7 443	1 646	232	43.4	21.4
5413	Architectural, engineering, & related services	220	184 320	76 721	16 455	1 712	43.3	3.6
54131	Architectural services	69	61 471	22 243	4 123	424	32.4	2.6
541310	Architectural services	69	61 471	22 243	4 123	424	32.4	2.6
54133	Engineering services	110	104 103	45 974	10 711	1 084	51.1	4.7
541330	Engineering services	110	104 103	45 974	10 711	1 084	51.1	4.7
54135	Building inspection services	11	D	D	D	b	D	D
541350	Building inspection services	11	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	14	2 796	1 119	215	35	44.5	3.8
541370	Surveying & mapping (except geophysical) services	14	2 796	1 119	215	35	44.5	3.8
54138	Testing laboratories	14	12 998	6 388	1 247	138	34.8	.1
541380	Testing laboratories	14	12 998	6 388	1 247	138	34.8	.1
5414	Specialized design services	47	18 320	6 955	1 500	227	50.7	1.9
54143	Graphic design services	34	D	D	D	c	D	D
541430	Graphic design services	34	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	28	D	D	D	c	D	D
5415	Computer systems design & related services	150	105 789	46 114	10 875	752	40.0	14.2
54151	Computer systems design & related services	150	105 789	46 114	10 875	752	40.0	14.2
541511	Custom computer programming services	65	D	D	D	e	D	D
541512	Computer systems design services	66	51 701	17 679	4 459	368	31.6	26.8
5415121	Computer systems integrators	26	37 156	11 120	3 180	268	19.5	35.1
5415122	Computer systems consultants (except systems integrators)	40	14 545	6 559	1 279	100	62.5	5.7
541519	Other computer related services	19	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	153	91 508	34 271	7 090	769	32.8	8.4
54161	Management consulting services	128	78 586	29 718	6 099	678	32.5	9.4
541611	Administrative management & general management consulting service	49	D	D	D	c	D	D
541612	Human resources & executive search consulting services	34	17 575	8 321	1 392	189	68.2	1.1
5416122	Executive placement services	22	13 891	6 104	959	122	73.3	–
541613	Marketing consulting services	30	23 603	7 763	1 579	187	16.3	13.8
541614	Process, physical distribution, & logistics consulting services	9	13 097	3 034	724	70	2.2	2.0
541618	Other management consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	17	9 646	3 129	739	63	17.9	.3
541690	Other scientific & technical consulting services	17	9 646	3 129	739	63	17.9	.3
5417	Scientific research & development services	23	45 515	23 961	5 555	329	11.2	.4
54171	R&D in the physical, engineering, & life sciences	22	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	22	D	D	D	e	D	D
5417102	Research & development in the life sciences	15	39 797	20 967	4 984	284	8.0	.4
5418	Advertising & related services	65	102 121	24 778	4 687	973	22.6	6.6
54181	Advertising agencies	28	17 905	5 132	1 072	119	50.0	19.6
541810	Advertising agencies	28	17 905	5 132	1 072	119	50.0	19.6
54185	Display advertising	6	9 992	2 088	448	54	8.2	–
541850	Display advertising	6	9 992	2 088	448	54	8.2	–
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54186	Direct mail advertising	12	53 920	11 885	1 707	682	12.1	6.0
541860	Direct mail advertising	12	53 920	11 885	1 707	682	12.1	6.0
54189	Other services related to advertising	16	D	D	D	c	D	D
541890	Other services related to advertising	16	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	New Haven–Meriden, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	43	12 324	3 553	711	153	43.0	15.6
54192	Photographic services	29	7 446	1 500	276	84	42.9	14.2
541921	Photographic studios, portrait	21	4 748	897	167	57	37.2	22.2
541922	Commercial photography	8	2 698	603	109	27	53.0	–
	New York, NY PMSA							
54	**Professional, scientific, & technical services**	**24 511**	**43 493 669**	**16 577 880**	**3 700 269**	**275 541**	**14.0**	**9.3**
541	Professional, scientific, & technical services	24 511	43 493 669	16 577 880	3 700 269	275 541	14.0	9.3
5411	Legal services	6 672	14 671 423	4 843 686	1 062 586	74 947	11.0	4.7
54111	Offices of lawyers	6 443	14 448 620	4 770 355	1 046 570	73 051	10.8	4.7
541110	Offices of lawyers	6 443	14 448 620	4 770 355	1 046 570	73 051	10.8	4.7
5411101	Offices of lawyers (except legal aid societies)	6 443	14 448 620	4 770 355	1 046 570	73 051	10.8	4.7
54119	Other legal services	229	222 803	73 331	16 016	1 896	23.4	5.2
541191	Title abstract & settlement offices	144	144 931	50 124	9 809	1 175	25.2	6.6
541199	All other legal services	85	77 872	23 207	6 207	721	20.2	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 687	5 140 584	2 030 003	461 310	49 228	9.7	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 687	5 140 584	2 030 003	461 310	49 228	9.7	7.1
541211	Offices of certified public accountants	1 652	3 874 085	1 279 194	300 670	25 514	9.2	6.9
541213	Tax return preparation services	231	51 871	19 618	6 724	3 075	31.0	7.6
541214	Payroll services	116	899 164	620 840	130 302	16 882	2.2	6.1
541219	Other accounting services	688	315 464	110 351	23 614	3 757	32.9	13.3
5413	Architectural, engineering, & related services	2 055	3 136 711	1 224 915	267 335	23 952	17.8	4.8
54131	Architectural services	1 028	1 113 505	422 794	90 581	8 612	22.4	2.7
541310	Architectural services	1 028	1 113 505	422 794	90 581	8 612	22.4	2.7
54133	Engineering services	800	1 869 569	727 297	160 720	13 512	14.0	5.7
541330	Engineering services	800	1 869 569	727 297	160 720	13 512	14.0	5.7
54134	Drafting services	34	37 079	23 097	5 183	484	8.4	2.5
541340	Drafting services	34	37 079	23 097	5 183	484	8.4	2.5
54135	Building inspection services	60	D	D	D	c	D	D
541350	Building inspection services	60	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	65	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	65	D	D	D	e	D	D
54138	Testing laboratories	65	59 972	26 693	5 902	740	38.1	14.4
541380	Testing laboratories	65	59 972	26 693	5 902	740	38.1	14.4
5414	Specialized design services	2 202	1 829 984	540 982	117 226	10 743	28.7	7.0
54141	Interior design services	641	549 594	128 520	25 451	2 503	30.1	5.7
541410	Interior design services	641	549 594	128 520	25 451	2 503	30.1	5.7
54142	Industrial design services	70	73 264	27 108	5 916	501	13.9	8.7
541420	Industrial design services	70	73 264	27 108	5 916	501	13.9	8.7
54143	Graphic design services	1 279	1 094 286	348 366	78 199	6 909	28.1	7.0
541430	Graphic design services	1 279	1 094 286	348 366	78 199	6 909	28.1	7.0
5414301	Graphic design services (except commercial art & medical artists)	1 100	914 146	303 000	68 807	5 892	28.5	7.3
5414302	Commercial art	178	D	D	D	g	D	D
54149	Other specialized design services	212	112 840	36 988	7 660	830	37.0	12.2
541490	Other specialized design services	212	112 840	36 988	7 660	830	37.0	12.2
5415	Computer systems design & related services	3 344	4 007 547	1 650 319	371 620	24 602	20.4	21.3
54151	Computer systems design & related services	3 344	4 007 547	1 650 319	371 620	24 602	20.4	21.3
541511	Custom computer programming services	1 464	1 881 074	849 329	192 714	11 803	17.7	20.5
541512	Computer systems design services	1 350	1 728 805	625 250	140 925	10 167	22.1	25.0
5415121	Computer systems integrators	271	861 502	252 728	63 087	4 781	9.3	40.1
5415122	Computer systems consultants (except systems integrators)	1 079	867 303	372 522	77 838	5 386	34.9	10.0
541513	Computer facilities management services	51	186 004	67 209	16 949	1 093	9.7	11.1
541519	Other computer related services	479	211 664	108 531	21 032	1 539	39.2	7.9
5416	Management, scientific, & technical consulting services	3 536	5 304 208	2 409 342	497 639	29 961	16.2	10.4
54161	Management consulting services	2 948	4 954 783	2 271 814	465 798	27 359	15.3	10.0
541611	Administrative management & general management consulting service	1 138	2 907 503	1 382 893	280 202	14 635	8.1	9.6
541612	Human resources & executive search consulting services	961	1 283 049	634 050	133 072	8 258	22.1	9.7
5416121	Actuarial consulting	29	109 847	56 366	12 781	789	12.2	5.4
5416122	Executive placement services	663	887 464	451 732	87 912	5 207	22.6	8.0
5416123	Human resources & personnel management consulting	269	285 738	125 952	32 379	2 262	24.5	16.5
541613	Marketing consulting services	664	559 421	177 730	36 893	3 045	38.4	14.3
541614	Process, physical distribution, & logistics consulting services	83	65 219	24 593	4 712	454	22.9	5.3
541618	Other management consulting services	102	139 591	52 548	10 919	967	7.7	5.3
54162	Environmental consulting services	94	62 563	26 608	6 208	705	37.5	9.5
541620	Environmental consulting services	94	62 563	26 608	6 208	705	37.5	9.5
54169	Other scientific & technical consulting services	494	286 862	110 920	25 633	1 897	26.9	16.6
541690	Other scientific & technical consulting services	494	286 862	110 920	25 633	1 897	26.9	16.6
5417	Scientific research & development services	174	320 277	123 725	28 127	1 880	11.9	30.2
54171	R&D in the physical, engineering, & life sciences	129	248 084	94 718	21 948	1 452	13.5	21.0
541710	R&D in the physical, engineering, & life sciences	129	248 084	94 718	21 948	1 452	13.5	21.0
5417101	R&D in the physical & engineering sciences	68	90 067	28 722	6 064	436	27.8	19.1
5417102	Research & development in the life sciences	61	158 017	65 996	15 884	1 016	5.4	22.1
54172	Research & development in the social sciences & humanities	45	72 193	29 007	6 179	428	6.4	61.7
541720	R&D in the social sciences & humanities	45	72 193	29 007	6 179	428	6.4	61.7

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	New York, NY PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	2 520	7 610 682	3 271 412	794 547	49 196	10.8	13.9
54181	Advertising agencies	914	4 085 079	2 054 719	512 703	27 646	6.2	14.2
541810	Advertising agencies	914	4 085 079	2 054 719	512 703	27 646	6.2	14.2
54182	Public relations agencies	759	1 066 125	470 799	102 402	7 367	16.4	5.8
541820	Public relations agencies	759	1 066 125	470 799	102 402	7 367	16.4	5.8
54183	Media buying services	92	325 526	137 116	31 971	1 846	6.4	7.8
541830	Media buying services	92	325 526	137 116	31 971	1 846	6.4	7.8
54184	Media representatives	204	631 838	256 289	64 247	3 781	9.7	20.8
541840	Media representatives	204	631 838	256 289	64 247	3 781	9.7	20.8
5418401	Radio & television advertising representatives	94	357 273	185 632	45 615	2 662	5.3	26.6
5418402	Publishers' advertising representatives	110	274 565	70 657	18 632	1 119	15.3	13.3
54185	Display advertising	84	429 449	60 774	14 392	1 176	12.4	3.9
541850	Display advertising	84	429 449	60 774	14 392	1 176	12.4	3.9
5418501	Display advertising (except outdoor)	42	346 796	41 658	10 532	881	12.5	1.7
5418502	Outdoor advertising services	42	82 653	19 116	3 860	295	12.4	13.1
54186	Direct mail advertising	151	521 423	195 402	47 968	4 031	19.7	10.3
541860	Direct mail advertising	151	521 423	195 402	47 968	4 031	19.7	10.3
54187	Advertising material distribution services	23	137 636	26 961	5 540	960	9.8	82.4
541870	Advertising material distribution services	23	137 636	26 961	5 540	960	9.8	82.4
54189	Other services related to advertising	293	413 606	69 352	15 324	2 389	34.7	17.9
541890	Other services related to advertising	293	413 606	69 352	15 324	2 389	34.7	17.9
5418902	Advertising specialties goods distributor	148	228 490	26 090	6 187	653	35.5	10.4
5418903	Sign painting & lettering shop	69	25 848	7 261	1 352	295	37.5	37.6
5418909	All other advertising	74	D	D	D	g	D	D
5419	Other professional, scientific, & technical services	1 321	1 472 253	483 496	99 879	11 032	22.7	9.1
54191	Marketing research & public opinion polling	303	831 621	287 699	60 298	6 162	16.5	9.9
541910	Marketing research & public opinion polling	303	831 621	287 699	60 298	6 162	16.5	9.9
54192	Photographic services	837	509 180	149 061	30 850	3 600	34.3	2.6
541921	Photographic studios, portrait	322	129 855	34 399	6 705	1 124	36.7	2.8
541922	Commercial photography	515	379 325	114 662	24 145	2 476	33.4	2.6
54193	Translation & interpretation services	67	58 712	23 191	4 399	601	11.7	37.0
541930	Translation & interpretation services	67	58 712	23 191	4 399	601	11.7	37.0
54199	All other professional, scientific, & technical services	114	72 740	23 545	4 332	669	21.0	23.3
541990	All other professional, scientific, & technical services	114	72 740	23 545	4 332	669	21.0	23.3
	Newark, NJ PMSA							
54	**Professional, scientific, & technical services**	**6 804**	**7 958 263**	**3 214 398**	**707 523**	**62 207**	**18.3**	**7.0**
541	Professional, scientific, & technical services	6 804	7 958 263	3 214 398	707 523	62 207	18.3	7.0
5411	Legal services	1 869	1 818 673	788 853	160 333	14 464	20.5	3.3
54111	Offices of lawyers	1 804	1 781 463	774 665	157 281	14 023	20.4	3.0
541110	Offices of lawyers	1 804	1 781 463	774 665	157 281	14 023	20.4	3.0
5411101	Offices of lawyers (except legal aid societies)	1 804	1 781 463	774 665	157 281	14 023	20.4	3.0
54119	Other legal services	65	37 210	14 188	3 052	441	23.1	13.4
541191	Title abstract & settlement offices	54	33 797	13 679	2 948	419	16.9	14.6
541199	All other legal services	11	3 413	509	104	22	83.9	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	819	1 260 762	477 443	102 446	10 955	11.3	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	819	1 260 762	477 443	102 446	10 955	11.3	3.4
541211	Offices of certified public accountants	528	735 495	280 256	61 626	5 758	14.9	1.8
541213	Tax return preparation services	49	10 297	4 675	1 121	707	23.3	9.7
541214	Payroll services	35	D	D	D	h	D	D
541219	Other accounting services	207	D	D	D	f	D	D
5413	Architectural, engineering, & related services	839	801 579	327 560	75 633	7 073	24.5	8.2
54131	Architectural services	172	92 766	33 912	7 364	807	31.3	4.3
541310	Architectural services	172	92 766	33 912	7 364	807	31.3	4.3
54133	Engineering services	495	606 096	245 966	57 223	4 882	23.9	8.9
541330	Engineering services	495	606 096	245 966	57 223	4 882	23.9	8.9
54135	Building inspection services	39	5 675	2 088	417	74	58.9	3.9
541350	Building inspection services	39	5 675	2 088	417	74	58.9	3.9
54137	Surveying & mapping (except geophysical) services	68	17 461	8 665	1 860	269	44.0	9.6
541370	Surveying & mapping (except geophysical) services	68	17 461	8 665	1 860	269	44.0	9.6
54138	Testing laboratories	55	78 195	36 246	8 622	1 019	14.5	7.7
541380	Testing laboratories	55	78 195	36 246	8 622	1 019	14.5	7.7

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Newark, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	303	148 538	40 596	8 591	985	45.5	5.7
54141	Interior design services	84	39 784	7 265	1 425	223	48.3	14.5
541410	Interior design services	84	39 784	7 265	1 425	223	48.3	14.5
54142	Industrial design services	18	11 967	4 458	833	70	17.8	–
541420	Industrial design services	18	11 967	4 458	833	70	17.8	–
54143	Graphic design services	186	92 464	26 271	5 986	666	48.1	3.0
541430	Graphic design services	186	92 464	26 271	5 986	666	48.1	3.0
5414301	Graphic design services (except commercial art & medical artists)	160	86 187	24 632	5 619	612	47.2	2.6
5414302	Commercial art	26	6 277	1 639	367	54	60.8	8.5
54149	Other specialized design services	15	4 323	2 602	347	26	39.8	–
541490	Other specialized design services	15	4 323	2 602	347	26	39.8	–
5415	Computer systems design & related services	1 315	1 763 274	754 969	168 106	11 814	16.3	8.3
54151	Computer systems design & related services	1 315	1 763 274	754 969	168 106	11 814	16.3	8.3
541511	Custom computer programming services	565	728 137	355 199	80 224	5 712	19.3	4.1
541512	Computer systems design services	572	728 693	326 979	66 048	4 741	16.0	13.5
5415121	Computer systems integrators	125	529 056	229 561	48 003	3 242	5.8	16.3
5415122	Computer systems consultants (except systems integrators)	447	199 637	97 418	18 045	1 499	43.3	6.1
541513	Computer facilities management services	13	D	D	D	f	D	D
541519	Other computer related services	165	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	966	1 082 503	406 673	89 723	6 787	20.7	6.2
54161	Management consulting services	728	947 351	353 452	77 518	5 330	18.2	5.5
541611	Administrative management & general management consulting service	307	653 431	233 772	53 089	3 105	11.8	3.6
541612	Human resources & executive search consulting services	209	140 433	68 876	13 715	1 262	37.9	10.7
5416122	Executive placement services	119	78 299	41 349	8 116	813	39.8	11.3
5416123	Human resources & personnel management consulting	78	55 578	23 860	4 810	382	35.0	11.0
541613	Marketing consulting services	147	112 805	35 147	7 898	660	30.1	11.8
541614	Process, physical distribution, & logistics consulting services	36	30 694	11 657	2 016	200	13.9	.9
541618	Other management consulting services	29	9 988	4 000	800	103	35.4	.4
54162	Environmental consulting services	88	75 193	27 572	6 659	890	39.4	4.0
541620	Environmental consulting services	88	75 193	27 572	6 659	890	39.4	4.0
54169	Other scientific & technical consulting services	150	59 959	25 649	5 546	567	36.8	20.5
541690	Other scientific & technical consulting services	150	59 959	25 649	5 546	567	36.8	20.5
5417	Scientific research & development services	81	328 781	181 846	47 267	3 756	7.0	6.9
54171	R&D in the physical, engineering, & life sciences	69	322 330	179 529	46 872	3 732	6.8	6.2
541710	R&D in the physical, engineering, & life sciences	69	322 330	179 529	46 872	3 732	6.8	6.2
5417101	R&D in the physical & engineering sciences	40	149 634	68 313	21 469	1 136	10.3	10.7
5417102	Research & development in the life sciences	29	172 696	111 216	25 403	2 596	3.7	2.3
54172	Research & development in the social sciences & humanities	12	6 451	2 317	395	24	18.4	39.9
541720	R&D in the social sciences & humanities	12	6 451	2 317	395	24	18.4	39.9
5418	Advertising & related services	401	495 508	162 299	38 219	4 108	22.1	7.0
54181	Advertising agencies	168	198 392	94 101	23 060	1 870	23.7	6.3
541810	Advertising agencies	168	198 392	94 101	23 060	1 870	23.7	6.3
54182	Public relations agencies	70	29 416	11 319	2 513	243	46.4	5.1
541820	Public relations agencies	70	29 416	11 319	2 513	243	46.4	5.1
54183	Media buying services	11	16 867	6 435	1 513	121	19.1	7.0
541830	Media buying services	11	16 867	6 435	1 513	121	19.1	7.0
54184	Media representatives	25	10 927	3 325	692	75	46.1	29.5
541840	Media representatives	25	10 927	3 325	692	75	46.1	29.5
54185	Display advertising	17	70 247	8 334	1 855	586	6.4	–
541850	Display advertising	17	70 247	8 334	1 855	586	6.4	–
5418501	Display advertising (except outdoor)	10	D	D	D	e	D	D
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54186	Direct mail advertising	30	71 598	21 223	4 618	672	28.5	16.2
541860	Direct mail advertising	30	71 598	21 223	4 618	672	28.5	16.2
54189	Other services related to advertising	76	D	D	D	e	D	D
541890	Other services related to advertising	76	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	48	79 151	11 862	2 762	282	16.6	.6
5418903	Sign painting & lettering shop	18	D	D	D	b	D	D
5418909	All other advertising	10	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	211	258 645	74 159	17 205	2 265	12.1	43.7
54191	Marketing research & public opinion polling	57	200 503	54 902	13 163	1 544	8.9	53.5
541910	Marketing research & public opinion polling	57	200 503	54 902	13 163	1 544	8.9	53.5
54192	Photographic services	114	37 383	12 296	2 593	547	33.7	.8
541921	Photographic studios, portrait	76	26 513	8 819	1 763	417	28.6	1.1
541922	Commercial photography	38	10 870	3 477	830	130	46.2	.2
54199	All other professional, scientific, & technical services	33	19 318	6 707	1 393	160	3.6	26.6
541990	All other professional, scientific, & technical services	33	19 318	6 707	1 393	160	3.6	26.6

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Newburgh, NY–PA PMSA							
54	**Professional, scientific, & technical services**	**658**	**280 868**	**100 442**	**21 962**	**2 780**	**41.9**	**5.2**
541	Professional, scientific, & technical services	658	280 868	100 442	21 962	2 780	41.9	5.2
5411	Legal services	236	97 034	36 963	8 228	1 006	50.6	2.4
54111	Offices of lawyers	219	91 201	34 770	7 834	940	51.9	2.4
541110	Offices of lawyers	219	91 201	34 770	7 834	940	51.9	2.4
5411101	Offices of lawyers (except legal aid societies)	219	91 201	34 770	7 834	940	51.9	2.4
54119	Other legal services	17	5 833	2 193	394	66	29.6	2.1
541191	Title abstract & settlement offices	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	101	30 949	13 875	3 209	496	35.0	17.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	101	30 949	13 875	3 209	496	35.0	17.4
541211	Offices of certified public accountants	65	26 406	11 973	2 810	384	29.1	19.8
541213	Tax return preparation services	12	1 134	508	117	46	60.8	.7
541219	Other accounting services	24	3 409	1 394	282	66	72.1	4.3
5413	Architectural, engineering, & related services	94	45 881	18 902	3 940	489	41.6	3.6
54133	Engineering services	46	31 870	14 650	2 854	333	33.1	3.6
541330	Engineering services	46	31 870	14 650	2 854	333	33.1	3.6
54135	Building inspection services	3	D	D	D	a	D	D
541350	Building inspection services	3	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	18	3 095	1 196	267	54	83.8	–
541370	Surveying & mapping (except geophysical) services	18	3 095	1 196	267	54	83.8	–
5414	Specialized design services	22	3 947	1 404	266	27	59.5	1.2
54143	Graphic design services	12	1 481	800	132	11	66.2	–
541430	Graphic design services	12	1 481	800	132	11	66.2	–
5415	Computer systems design & related services	70	41 487	12 339	2 886	264	23.3	1.3
54151	Computer systems design & related services	70	41 487	12 339	2 886	264	23.3	1.3
541511	Custom computer programming services	28	7 657	3 811	750	90	42.4	1.0
541512	Computer systems design services	31	30 098	7 362	1 953	150	16.1	1.6
5415121	Computer systems integrators	7	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	24	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	77	28 237	8 824	1 863	218	58.7	2.0
54161	Management consulting services	46	16 535	5 436	1 051	115	76.8	2.5
541612	Human resources & executive search consulting services	9	4 590	2 239	298	30	78.9	–
54162	Environmental consulting services	18	9 778	2 760	687	80	21.2	1.6
541620	Environmental consulting services	18	9 778	2 760	687	80	21.2	1.6
5418	Advertising & related services	33	27 041	6 230	1 146	185	28.3	7.4
54184	Media representatives	2	D	D	D	b	D	D
541840	Media representatives	2	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	1 893	404	92	29	96.0	–
5419	Other professional, scientific, & technical services	19	3 548	1 130	237	57	61.2	5.7
54192	Photographic services	14	2 285	697	142	43	46.5	3.5
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	Stamford–Norwalk, CT PMSA							
54	**Professional, scientific, & technical services**	**2 300**	**3 541 118**	**1 495 790**	**318 179**	**21 663**	**17.0**	**5.1**
541	Professional, scientific, & technical services	2 300	3 541 118	1 495 790	318 179	21 663	17.0	5.1
5411	Legal services	434	322 199	108 695	23 979	2 298	24.0	5.5
54111	Offices of lawyers	427	319 723	108 026	23 816	2 276	24.1	5.5
541110	Offices of lawyers	427	319 723	108 026	23 816	2 276	24.1	5.5
5411101	Offices of lawyers (except legal aid societies)	427	319 723	108 026	23 816	2 276	24.1	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	199	320 518	116 551	25 467	2 244	11.3	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	199	320 518	116 551	25 467	2 244	11.3	3.1
541211	Offices of certified public accountants	136	295 535	107 969	23 845	2 000	9.5	2.9
541213	Tax return preparation services	15	2 400	827	179	23	54.9	–
541219	Other accounting services	41	7 657	2 968	677	97	66.3	14.9
5413	Architectural, engineering, & related services	220	135 305	52 975	11 067	1 052	41.8	5.7
54131	Architectural services	87	45 934	16 422	3 457	330	41.1	2.8
541310	Architectural services	87	45 934	16 422	3 457	330	41.1	2.8
54133	Engineering services	108	66 958	28 212	5 773	523	49.7	9.5
541330	Engineering services	108	66 958	28 212	5 773	523	49.7	9.5
54137	Surveying & mapping (except geophysical) services	10	6 190	3 200	762	89	13.1	.4
541370	Surveying & mapping (except geophysical) services	10	6 190	3 200	762	89	13.1	.4
54138	Testing laboratories	8	14 958	4 674	997	91	17.0	–
541380	Testing laboratories	8	14 958	4 674	997	91	17.0	–
5414	Specialized design services	177	119 156	36 169	7 677	616	36.8	4.4
54141	Interior design services	59	45 079	9 551	1 818	188	45.7	6.2
541410	Interior design services	59	45 079	9 551	1 818	188	45.7	6.2
54143	Graphic design services	107	67 001	24 091	5 425	399	31.5	3.7
541430	Graphic design services	107	67 001	24 091	5 425	399	31.5	3.7
5414301	Graphic design services (except commercial art & medical artists)	92	57 784	21 039	4 658	352	34.4	4.0
5414302	Commercial art	15	9 217	3 052	767	47	13.1	2.3
54149	Other specialized design services	7	D	D	D	a	D	D
541490	Other specialized design services	7	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Stamford–Norwalk, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	291	469 043	180 978	48 444	2 580	16.1	5.0
54151	Computer systems design & related services	291	469 043	180 978	48 444	2 580	16.1	5.0
541511	Custom computer programming services	131	203 777	104 096	22 326	1 571	17.0	8.6
541512	Computer systems design services	120	237 500	67 738	24 880	819	14.4	2.5
5415121	Computer systems integrators	44	143 380	24 722	5 503	360	13.5	1.0
5415122	Computer systems consultants (except systems integrators)	76	94 120	43 016	19 377	459	15.6	4.8
541519	Other computer related services	35	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	610	981 101	480 840	99 597	4 918	19.6	4.0
54161	Management consulting services	547	950 628	471 492	97 195	4 760	18.2	3.9
541611	Administrative management & general management consulting service	192	386 269	198 430	44 309	1 705	14.6	4.2
541612	Human resources & executive search consulting services	154	208 557	124 928	24 880	1 358	26.0	2.1
5416121	Actuarial consulting	3	D	D	D	b	D	D
5416122	Executive placement services	100	113 614	65 440	11 434	514	17.4	3.4
5416123	Human resources & personnel management consulting	51	D	D	D	f	D	D
541613	Marketing consulting services	174	306 293	129 449	24 779	1 440	17.0	4.8
541614	Process, physical distribution, & logistics consulting services	16	34 172	10 698	1 783	116	6.1	5.5
541618	Other management consulting services	11	15 337	7 987	1 444	141	53.7	–
54169	Other scientific & technical consulting services	55	28 144	8 486	2 237	141	63.7	2.2
541690	Other scientific & technical consulting services	55	28 144	8 486	2 237	141	63.7	2.2
5417	Scientific research & development services	24	27 773	10 865	1 847	113	10.5	3.3
54171	R&D in the physical, engineering, & life sciences	17	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	17	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	7	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	7	D	D	D	b	D	D
5418	Advertising & related services	221	538 535	207 651	47 216	5 328	16.7	5.2
54181	Advertising agencies	94	163 748	75 529	16 605	1 064	16.4	5.5
541810	Advertising agencies	94	163 748	75 529	16 605	1 064	16.4	5.5
54182	Public relations agencies	40	35 348	11 048	2 369	184	27.2	6.9
541820	Public relations agencies	40	35 348	11 048	2 369	184	27.2	6.9
54184	Media representatives	14	25 528	9 701	2 211	201	14.8	47.2
541840	Media representatives	14	25 528	9 701	2 211	201	14.8	47.2
5418402	Publishers' advertising representatives	12	D	D	D	c	D	D
54185	Display advertising	6	D	D	D	g	D	D
541850	Display advertising	6	D	D	D	g	D	D
5418501	Display advertising (except outdoor)	5	D	D	D	g	D	D
54186	Direct mail advertising	27	160 147	42 940	9 909	765	22.5	.3
541860	Direct mail advertising	27	160 147	42 940	9 909	765	22.5	.3
54189	Other services related to advertising	30	D	D	D	f	D	D
541890	Other services related to advertising	30	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	16	D	D	D	c	D	D
5418909	All other advertising	7	50 435	26 210	6 253	393	16.8	–
5419	Other professional, scientific, & technical services	124	627 488	301 066	52 885	2 514	4.6	7.7
54191	Marketing research & public opinion polling	80	616 978	298 480	52 340	2 438	3.6	7.8
541910	Marketing research & public opinion polling	80	616 978	298 480	52 340	2 438	3.6	7.8
54192	Photographic services	39	9 292	2 301	481	62	64.0	3.1
541921	Photographic studios, portrait	18	4 779	858	170	34	72.6	.8
541922	Commercial photography	21	4 513	1 443	311	28	54.8	5.5
	Trenton, NJ PMSA							
54	**Professional, scientific, & technical services**	**1 223**	**1 407 284**	**586 235**	**128 130**	**10 930**	**17.5**	**5.6**
541	Professional, scientific, & technical services	1 223	1 407 284	586 235	128 130	10 930	17.5	5.6
5411	Legal services	250	220 515	98 110	19 576	1 842	15.1	3.2
54111	Offices of lawyers	233	199 275	88 485	17 670	1 656	16.0	3.4
541110	Offices of lawyers	233	199 275	88 485	17 670	1 656	16.0	3.4
5411101	Offices of lawyers (except legal aid societies)	233	199 275	88 485	17 670	1 656	16.0	3.4
54119	Other legal services	17	21 240	9 625	1 906	186	6.4	.5
541191	Title abstract & settlement offices	15	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	122	64 532	26 019	5 760	876	33.3	19.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	122	64 532	26 019	5 760	876	33.3	19.3
541211	Offices of certified public accountants	74	47 306	19 074	3 994	479	33.2	24.3
541213	Tax return preparation services	10	1 735	872	307	198	28.2	.3
541219	Other accounting services	37	D	D	D	c	D	D
5413	Architectural, engineering, & related services	171	222 096	96 279	21 586	2 039	18.9	6.3
54131	Architectural services	59	85 815	29 764	6 365	644	15.6	.8
541310	Architectural services	59	85 815	29 764	6 365	644	15.6	.8
54133	Engineering services	93	124 479	61 206	13 940	1 235	21.3	10.7
541330	Engineering services	93	124 479	61 206	13 940	1 235	21.3	10.7
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Trenton, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	34	D	D	D	c	D	D
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	24	8 384	3 160	770	86	37.3	5.7
541430	Graphic design services	24	8 384	3 160	770	86	37.3	5.7
5414301	Graphic design services (except commercial art & medical artists)	19	7 813	3 013	751	81	32.7	6.1
5415	Computer systems design & related services	247	210 778	95 167	18 963	1 392	27.8	4.1
54151	Computer systems design & related services	247	210 778	95 167	18 963	1 392	27.8	4.1
541511	Custom computer programming services	90	87 602	41 547	7 381	720	20.3	7.3
541512	Computer systems design services	121	103 264	44 919	10 313	543	28.3	1.3
5415121	Computer systems integrators	24	59 715	25 122	6 374	229	17.1	1.2
5415122	Computer systems consultants (except systems integrators)	97	43 549	19 797	3 939	314	43.6	1.5
541519	Other computer related services	33	18 556	8 082	1 116	112	55.4	5.1
5416	Management, scientific, & technical consulting services	211	215 299	94 343	20 950	1 429	19.5	7.6
54161	Management consulting services	155	152 568	70 249	14 691	992	18.1	3.2
541611	Administrative management & general management consulting service	62	52 504	27 101	6 480	363	26.9	4.0
541612	Human resources & executive search consulting services	41	D	D	D	e	D	D
5416122	Executive placement services	17	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	23	31 502	17 455	3 401	233	20.5	2.3
541613	Marketing consulting services	39	42 462	16 682	3 523	278	9.0	4.2
541614	Process, physical distribution, & logistics consulting services	7	D	D	D	b	D	D
54162	Environmental consulting services	20	31 273	13 328	3 526	254	6.1	25.8
541620	Environmental consulting services	20	31 273	13 328	3 526	254	6.1	25.8
54169	Other scientific & technical consulting services	36	31 458	10 766	2 733	183	39.3	10.7
541690	Other scientific & technical consulting services	36	31 458	10 766	2 733	183	39.3	10.7
5417	Scientific research & development services	43	233 026	81 693	20 511	1 382	5.0	3.6
54171	R&D in the physical, engineering, & life sciences	37	229 580	80 108	20 059	1 356	4.9	3.1
541710	R&D in the physical, engineering, & life sciences	37	229 580	80 108	20 059	1 356	4.9	3.1
5417101	R&D in the physical & engineering sciences	24	167 100	70 595	18 062	1 022	5.2	4.3
5417102	Research & development in the life sciences	13	62 480	9 513	1 997	334	4.1	–
5418	Advertising & related services	79	102 192	49 824	10 915	908	15.3	2.8
54181	Advertising agencies	26	57 803	33 802	7 686	545	.9	.6
541810	Advertising agencies	26	57 803	33 802	7 686	545	.9	.6
54182	Public relations agencies	28	20 141	7 983	1 528	123	24.2	10.5
541820	Public relations agencies	28	20 141	7 983	1 528	123	24.2	10.5
54189	Other services related to advertising	8	D	D	D	a	D	D
541890	Other services related to advertising	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	66	D	D	D	f	D	D
54191	Marketing research & public opinion polling	34	108 490	32 802	7 473	802	14.1	8.4
541910	Marketing research & public opinion polling	34	108 490	32 802	7 473	802	14.1	8.4
54192	Photographic services	20	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
541922	Commercial photography	9	3 380	1 144	258	33	30.3	.8
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D
	Waterbury, CT PMSA							
54	**Professional, scientific, & technical services**	**376**	**148 458**	**54 602**	**11 564**	**1 617**	**45.0**	**5.0**
541	Professional, scientific, & technical services	376	148 458	54 602	11 564	1 617	45.0	5.0
5411	Legal services	150	62 601	21 793	5 293	728	41.5	2.6
54111	Offices of lawyers	144	61 922	21 559	5 237	716	41.3	2.3
541110	Offices of lawyers	144	61 922	21 559	5 237	716	41.3	2.3
5411101	Offices of lawyers (except legal aid societies)	144	61 922	21 559	5 237	716	41.3	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	60	14 509	5 213	1 266	191	57.4	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	60	14 509	5 213	1 266	191	57.4	4.9
541211	Offices of certified public accountants	37	11 291	4 300	1 048	139	50.3	3.2
541219	Other accounting services	15	2 557	684	127	24	87.2	12.8
5413	Architectural, engineering, & related services	63	32 338	13 837	2 293	331	45.0	2.9
54131	Architectural services	15	D	D	D	b	D	D
541310	Architectural services	15	D	D	D	b	D	D
54133	Engineering services	34	22 565	9 861	1 458	216	41.9	2.1
541330	Engineering services	34	22 565	9 861	1 458	216	41.9	2.1
54137	Surveying & mapping (except geophysical) services	7	2 022	569	138	26	57.3	15.5
541370	Surveying & mapping (except geophysical) services	7	2 022	569	138	26	57.3	15.5
5414	Specialized design services	10	4 793	996	189	37	20.9	11.6
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	7	D	D	D	b	D	D
5415	Computer systems design & related services	24	11 751	7 061	1 391	88	57.1	10.6
54151	Computer systems design & related services	24	11 751	7 061	1 391	88	57.1	10.6
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	32	11 506	2 502	537	75	50.1	15.5
54161	Management consulting services	28	10 341	2 155	480	62	44.4	17.3

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Waterbury, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	20	6 659	1 938	329	92	57.1	8.4
54189	Other services related to advertising	4	2 288	367	59	14	70.7	8.6
541890	Other services related to advertising	4	2 288	367	59	14	70.7	8.6
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA							
54	**Professional, scientific, & technical services**	**15 494**	**19 882 819**	**8 074 293**	**1 844 762**	**164 081**	**15.3**	**7.1**
541	Professional, scientific, & technical services	15 494	19 882 819	8 074 293	1 844 762	164 081	15.3	7.1
5411	Legal services	4 438	4 426 760	1 820 485	410 471	35 501	16.2	4.8
54111	Offices of lawyers	4 173	D	D	D	k	D	D
541110	Offices of lawyers	4 173	D	D	D	k	D	D
5411101	Offices of lawyers (except legal aid societies)	4 173	D	D	D	k	D	D
54119	Other legal services	265	D	D	D	g	D	D
541191	Title abstract & settlement offices	206	D	D	D	g	D	D
541199	All other legal services	59	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 979	1 509 268	610 197	138 778	18 554	17.8	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 979	1 509 268	610 197	138 778	18 554	17.8	5.8
541211	Offices of certified public accountants	1 159	1 155 304	455 178	99 973	10 482	17.0	2.9
541213	Tax return preparation services	194	34 970	14 450	5 189	3 313	30.9	7.9
541214	Payroll services	86	191 704	83 898	20 723	2 460	2.8	15.2
541219	Other accounting services	540	127 290	56 671	12 893	2 299	43.6	17.8
5413	Architectural, engineering, & related services	2 149	D	D	D	k	D	D
54131	Architectural services	451	429 170	173 242	36 370	3 945	21.7	1.8
541310	Architectural services	451	429 170	173 242	36 370	3 945	21.7	1.8
54133	Engineering services	1 347	D	D	D	k	D	D
541330	Engineering services	1 347	D	D	D	k	D	D
54134	Drafting services	32	D	D	D	c	D	D
541340	Drafting services	32	D	D	D	c	D	D
54135	Building inspection services	72	D	D	D	e	D	D
541350	Building inspection services	72	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	122	42 916	19 518	4 341	610	27.4	4.0
541370	Surveying & mapping (except geophysical) services	122	42 916	19 518	4 341	610	27.4	4.0
54138	Testing laboratories	120	D	D	D	g	D	D
541380	Testing laboratories	120	D	D	D	g	D	D
5414	Specialized design services	639	D	D	D	h	D	D
54141	Interior design services	229	D	D	D	f	D	D
541410	Interior design services	229	D	D	D	f	D	D
54142	Industrial design services	35	D	D	D	g	D	D
541420	Industrial design services	35	D	D	D	g	D	D
54143	Graphic design services	359	169 135	52 041	10 804	1 304	38.2	3.9
541430	Graphic design services	359	169 135	52 041	10 804	1 304	38.2	3.9
5414301	Graphic design services (except commercial art & medical artists)	304	D	D	D	g	D	D
5414302	Commercial art	52	D	D	D	c	D	D
54149	Other specialized design services	16	D	D	D	b	D	D
541490	Other specialized design services	16	D	D	D	b	D	D
5415	Computer systems design & related services	2 132	D	D	D	k	D	D
54151	Computer systems design & related services	2 132	D	D	D	k	D	D
541511	Custom computer programming services	907	D	D	D	i	D	D
541512	Computer systems design services	919	2 591 590	945 595	225 265	17 335	7.1	6.6
5415121	Computer systems integrators	290	D	D	D	j	D	D
5415122	Computer systems consultants (except systems integrators)	629	D	D	D	h	D	D
541513	Computer facilities management services	52	D	D	D	g	D	D
541519	Other computer related services	254	219 375	63 514	15 031	1 091	20.1	5.4
5416	Management, scientific, & technical consulting services	2 388	2 531 164	1 005 307	236 872	18 456	21.7	9.1
54161	Management consulting services	1 810	2 114 329	850 245	201 644	14 862	17.4	9.6
541611	Administrative management & general management consulting service	812	1 351 531	521 034	134 546	9 273	13.3	7.8
541612	Human resources & executive search consulting services	460	336 167	166 619	34 406	2 878	29.2	10.2
5416121	Actuarial consulting	44	D	D	D	e	D	D
5416122	Executive placement services	244	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	172	120 788	55 918	12 340	1 030	31.0	5.4
541613	Marketing consulting services	364	222 790	92 389	18 079	1 573	32.4	20.6
541614	Process, physical distribution, & logistics consulting services	102	158 513	54 601	11 314	760	6.1	5.3
541618	Other management consulting services	72	45 328	15 602	3 299	378	20.7	19.3
54162	Environmental consulting services	214	243 903	87 071	20 007	2 164	52.5	5.4
541620	Environmental consulting services	214	243 903	87 071	20 007	2 164	52.5	5.4
54169	Other scientific & technical consulting services	364	172 932	67 991	15 221	1 430	30.4	8.4
541690	Other scientific & technical consulting services	364	172 932	67 991	15 221	1 430	30.4	8.4

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	209	700 182	230 901	58 417	3 981	6.3	12.4
54171	R&D in the physical, engineering, & life sciences	182	686 181	223 847	57 032	3 789	5.6	12.6
541710	R&D in the physical, engineering, & life sciences	182	686 181	223 847	57 032	3 789	5.6	12.6
5417101	R&D in the physical & engineering sciences	94	152 174	54 155	11 966	1 000	14.8	9.9
5417102	Research & development in the life sciences	88	534 007	169 692	45 066	2 789	3.0	13.3
54172	Research & development in the social sciences & humanities	27	14 001	7 054	1 385	192	38.2	3.8
541720	R&D in the social sciences & humanities	27	14 001	7 054	1 385	192	38.2	3.8
5418	Advertising & related services	989	1 291 576	396 590	86 284	9 819	24.1	7.3
54181	Advertising agencies	368	336 743	146 750	31 439	2 964	23.6	7.9
541810	Advertising agencies	368	336 743	146 750	31 439	2 964	23.6	7.9
54182	Public relations agencies	109	D	D	D	f	D	D
541820	Public relations agencies	109	D	D	D	f	D	D
54183	Media buying services	34	D	D	D	c	D	D
541830	Media buying services	34	D	D	D	c	D	D
54184	Media representatives	81	D	D	D	f	D	D
541840	Media representatives	81	D	D	D	f	D	D
5418401	Radio & television advertising representatives	33	40 569	13 628	2 981	329	2.5	6.4
5418402	Publishers' advertising representatives	48	D	D	D	f	D	D
54185	Display advertising	46	101 208	21 665	4 598	749	6.3	20.5
541850	Display advertising	46	101 208	21 665	4 598	749	6.3	20.5
5418501	Display advertising (except outdoor)	17	D	D	D	e	D	D
5418502	Outdoor advertising services	29	D	D	D	e	D	D
54186	Direct mail advertising	128	D	D	D	h	D	D
541860	Direct mail advertising	128	D	D	D	h	D	D
54187	Advertising material distribution services	16	D	D	D	c	D	D
541870	Advertising material distribution services	16	D	D	D	c	D	D
54189	Other services related to advertising	207	226 850	34 309	7 156	921	31.0	5.2
541890	Other services related to advertising	207	226 850	34 309	7 156	921	31.0	5.2
5418902	Advertising specialties goods distributor	116	182 384	22 179	4 514	574	23.2	5.3
5418903	Sign painting & lettering shop	61	D	D	D	c	D	D
5418909	All other advertising	29	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	571	D	D	D	i	D	D
54191	Marketing research & public opinion polling	122	383 116	157 395	37 028	4 790	14.9	18.7
541910	Marketing research & public opinion polling	122	383 116	157 395	37 028	4 790	14.9	18.7
54192	Photographic services	365	D	D	D	g	D	D
541921	Photographic studios, portrait	273	D	D	D	g	D	D
541922	Commercial photography	92	24 959	6 297	1 380	245	36.9	17.4
54193	Translation & interpretation services	14	D	D	D	b	D	D
541930	Translation & interpretation services	14	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	70	21 332	6 767	1 322	243	20.6	16.5
541990	All other professional, scientific, & technical services	70	21 332	6 767	1 322	243	20.6	16.5
	Atlantic–Cape May, NJ PMSA							
54	**Professional, scientific, & technical services**	**724**	**449 910**	**184 119**	**40 984**	**4 680**	**24.1**	**7.5**
541	Professional, scientific, & technical services	724	449 910	184 119	40 984	4 680	24.1	7.5
5411	Legal services	280	132 275	64 055	12 864	1 384	30.4	7.1
54111	Offices of lawyers	261	123 936	60 382	12 141	1 274	31.7	2.9
541110	Offices of lawyers	261	123 936	60 382	12 141	1 274	31.7	2.9
5411101	Offices of lawyers (except legal aid societies)	261	123 936	60 382	12 141	1 274	31.7	2.9
54119	Other legal services	19	8 339	3 673	723	110	11.2	70.3
541191	Title abstract & settlement offices	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	109	41 928	19 201	4 312	790	38.8	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	109	41 928	19 201	4 312	790	38.8	4.4
541211	Offices of certified public accountants	64	D	D	D	e	D	D
541213	Tax return preparation services	16	D	D	D	e	D	D
541219	Other accounting services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	118	86 327	38 708	9 497	971	24.1	7.0
54131	Architectural services	25	14 534	5 479	1 190	135	19.9	12.6
541310	Architectural services	25	14 534	5 479	1 190	135	19.9	12.6
54133	Engineering services	68	64 638	29 651	7 569	691	21.5	5.3
541330	Engineering services	68	64 638	29 651	7 569	691	21.5	5.3
54135	Building inspection services	3	D	D	D	b	D	D
541350	Building inspection services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	19	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	19	D	D	D	b	D	D
5414	Specialized design services	32	12 630	2 814	558	97	68.2	6.3
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
54143	Graphic design services	15	D	D	D	b	D	D
541430	Graphic design services	15	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Atlantic–Cape May, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	52	88 261	38 399	9 285	778	2.9	9.5
54151	Computer systems design & related services	52	88 261	38 399	9 285	778	2.9	9.5
541511	Custom computer programming services	16	D	D	D	e	D	D
541512	Computer systems design services	26	D	D	D	c	D	D
5415121	Computer systems integrators	10	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	55	16 528	6 262	1 317	187	39.7	9.5
54161	Management consulting services	39	D	D	D	c	D	D
541611	Administrative management & general management consulting service	26	7 041	2 526	427	74	38.8	19.7
54169	Other scientific & technical consulting services	9	3 598	1 760	456	56	46.0	–
541690	Other scientific & technical consulting services	9	3 598	1 760	456	56	46.0	–
5417	Scientific research & development services	6	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	c	D	D
5418	Advertising & related services	47	29 304	7 931	1 710	215	33.1	14.8
54189	Other services related to advertising	13	D	D	D	b	D	D
541890	Other services related to advertising	13	D	D	D	b	D	D
5418903	Sign painting & lettering shop	5	1 369	461	79	19	27.6	17.8
5419	Other professional, scientific, & technical services	25	D	D	D	c	D	D
54192	Photographic services	21	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	Philadelphia, PA–NJ PMSA							
54	**Professional, scientific, & technical services**	**13 093**	**18 002 581**	**7 343 252**	**1 694 006**	**147 380**	**15.1**	**7.2**
541	Professional, scientific, & technical services	13 093	18 002 581	7 343 252	1 694 006	147 380	15.1	7.2
5411	Legal services	3 762	3 845 098	1 565 937	357 905	30 179	16.1	4.9
54111	Offices of lawyers	3 536	3 728 192	1 526 461	349 102	28 900	15.8	4.9
541110	Offices of lawyers	3 536	3 728 192	1 526 461	349 102	28 900	15.8	4.9
5411101	Offices of lawyers (except legal aid societies)	3 536	3 728 192	1 526 461	349 102	28 900	15.8	4.9
54119	Other legal services	226	116 906	39 476	8 803	1 279	28.4	4.7
541191	Title abstract & settlement offices	179	81 076	27 164	6 116	942	32.4	5.9
541199	All other legal services	47	35 830	12 312	2 687	337	19.3	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 624	1 380 511	549 569	124 928	16 164	16.3	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 624	1 380 511	549 569	124 928	16 164	16.3	5.8
541211	Offices of certified public accountants	976	1 069 256	413 121	90 774	9 400	16.0	2.7
541213	Tax return preparation services	141	26 990	11 089	3 824	2 545	31.4	8.6
541214	Payroll services	69	182 522	78 523	19 562	2 358	2.4	15.6
541219	Other accounting services	438	101 743	46 836	10 768	1 861	40.1	19.8
5413	Architectural, engineering, & related services	1 768	3 886 465	1 841 587	428 337	34 708	11.9	3.8
54131	Architectural services	391	384 680	158 556	33 142	3 597	22.1	1.5
541310	Architectural services	391	384 680	158 556	33 142	3 597	22.1	1.5
54133	Engineering services	1 113	3 333 021	1 606 009	377 363	28 978	10.0	3.9
541330	Engineering services	1 113	3 333 021	1 606 009	377 363	28 978	10.0	3.9
54134	Drafting services	29	9 816	6 203	1 564	166	13.1	1.9
541340	Drafting services	29	9 816	6 203	1 564	166	13.1	1.9
54135	Building inspection services	59	20 750	8 500	1 803	258	18.0	34.5
541350	Building inspection services	59	20 750	8 500	1 803	258	18.0	34.5
54137	Surveying & mapping (except geophysical) services	79	35 880	16 256	3 662	481	22.7	2.6
541370	Surveying & mapping (except geophysical) services	79	35 880	16 256	3 662	481	22.7	2.6
54138	Testing laboratories	92	99 917	44 887	10 542	1 212	29.7	3.5
541380	Testing laboratories	92	99 917	44 887	10 542	1 212	29.7	3.5
5414	Specialized design services	533	314 468	112 911	24 491	3 039	37.1	5.7
54141	Interior design services	195	113 157	27 846	5 796	801	42.9	10.3
541410	Interior design services	195	113 157	27 846	5 796	801	42.9	10.3
54142	Industrial design services	27	46 847	36 984	8 563	1 070	23.9	1.2
541420	Industrial design services	27	46 847	36 984	8 563	1 070	23.9	1.2
54143	Graphic design services	297	147 291	45 134	9 410	1 092	35.9	3.8
541430	Graphic design services	297	147 291	45 134	9 410	1 092	35.9	3.8
5414301	Graphic design services (except commercial art & medical artists)	254	126 624	39 616	8 178	929	36.8	1.4
5414302	Commercial art	40	D	D	D	c	D	D
54149	Other specialized design services	14	7 173	2 947	722	76	59.4	–
541490	Other specialized design services	14	7 173	2 947	722	76	59.4	–
5415	Computer systems design & related services	1 817	3 887 331	1 542 339	352 264	26 897	9.3	9.7
54151	Computer systems design & related services	1 817	3 887 331	1 542 339	352 264	26 897	9.3	9.7
541511	Custom computer programming services	788	978 256	476 133	102 381	7 844	15.5	11.3
541512	Computer systems design services	773	2 476 408	903 873	215 539	16 433	6.8	6.0
5415121	Computer systems integrators	240	2 062 482	703 546	169 404	12 773	3.9	5.4
5415122	Computer systems consultants (except systems integrators)	533	413 926	200 327	46 135	3 660	21.6	9.0
541513	Computer facilities management services	36	219 078	101 132	19 759	1 579	.1	48.8
541519	Other computer related services	220	213 589	61 201	14 585	1 041	18.8	5.4

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Philadelphia, PA–NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	2 063	2 416 070	961 091	228 168	17 304	21.2	9.3
54161	Management consulting services	1 590	2 042 024	820 391	196 187	14 146	17.2	9.7
541611	Administrative management & general management consulting service	692	1 326 996	509 306	132 444	8 947	12.8	7.6
541612	Human resources & executive search consulting services	431	328 293	162 421	33 510	2 765	29.1	10.3
5416121	Actuarial consulting	43	52 093	23 927	5 448	430	13.7	.4
5416122	Executive placement services	231	161 187	85 842	16 486	1 399	32.3	17.0
5416123	Human resources & personnel management consulting	157	115 013	52 652	11 576	936	31.6	5.5
541613	Marketing consulting services	320	210 204	85 762	16 729	1 436	32.5	21.7
541614	Process, physical distribution, & logistics consulting services	89	137 113	49 565	10 617	661	6.5	6.1
541618	Other management consulting services	58	39 418	13 337	2 887	337	21.8	22.2
54162	Environmental consulting services	175	217 417	78 655	18 070	1 915	53.9	5.2
541620	Environmental consulting services	175	217 417	78 655	18 070	1 915	53.9	5.2
54169	Other scientific & technical consulting services	298	156 629	62 045	13 911	1 243	27.4	9.2
541690	Other scientific & technical consulting services	298	156 629	62 045	13 911	1 243	27.4	9.2
5417	Scientific research & development services	184	655 544	223 008	56 643	3 744	6.2	13.2
54171	R&D in the physical, engineering, & life sciences	162	642 054	216 091	55 287	3 562	5.5	13.4
541710	R&D in the physical, engineering, & life sciences	162	642 054	216 091	55 287	3 562	5.5	13.4
5417101	R&D in the physical & engineering sciences	82	111 130	47 515	10 482	806	18.8	13.4
5417102	Research & development in the life sciences	80	530 924	168 576	44 805	2 756	2.8	13.4
54172	Research & development in the social sciences & humanities	22	13 490	6 917	1 356	182	36.5	4.0
541720	R&D in the social sciences & humanities	22	13 490	6 917	1 356	182	36.5	4.0
5418	Advertising & related services	851	1 109 213	352 681	76 531	8 695	25.8	7.5
54181	Advertising agencies	316	299 091	128 990	27 499	2 564	23.4	7.6
541810	Advertising agencies	316	299 091	128 990	27 499	2 564	23.4	7.6
54182	Public relations agencies	94	68 565	26 686	5 895	639	41.3	5.1
541820	Public relations agencies	94	68 565	26 686	5 895	639	41.3	5.1
54183	Media buying services	32	16 981	7 477	1 554	161	9.9	20.7
541830	Media buying services	32	16 981	7 477	1 554	161	9.9	20.7
54184	Media representatives	79	121 482	34 927	7 312	747	12.7	13.7
541840	Media representatives	79	121 482	34 927	7 312	747	12.7	13.7
5418401	Radio & television advertising representatives	33	40 569	13 628	2 981	329	2.5	6.4
5418402	Publishers' advertising representatives	46	80 913	21 299	4 331	418	17.8	17.4
54185	Display advertising	37	83 014	17 397	3 564	661	7.4	19.0
541850	Display advertising	37	83 014	17 397	3 564	661	7.4	19.0
5418501	Display advertising (except outdoor)	16	35 487	4 070	894	429	11.6	.6
5418502	Outdoor advertising services	21	47 527	13 327	2 670	232	4.2	32.8
54186	Direct mail advertising	111	299 185	102 786	23 437	2 895	31.3	1.5
541860	Direct mail advertising	111	299 185	102 786	23 437	2 895	31.3	1.5
54187	Advertising material distribution services	13	14 701	3 699	855	220	34.7	35.8
541870	Advertising material distribution services	13	14 701	3 699	855	220	34.7	35.8
54189	Other services related to advertising	169	206 194	30 719	6 415	808	31.7	5.4
541890	Other services related to advertising	169	206 194	30 719	6 415	808	31.7	5.4
5418902	Advertising specialties goods distributor	99	167 528	19 811	4 056	511	24.7	5.6
5418903	Sign painting & lettering shop	45	D	D	D	c	D	D
5418909	All other advertising	24	29 831	8 720	1 933	189	61.2	3.6
5419	Other professional, scientific, & technical services	491	507 881	194 129	44 739	6 650	17.3	18.2
54191	Marketing research & public opinion polling	116	382 075	157 028	36 956	4 738	14.8	18.8
541910	Marketing research & public opinion polling	116	382 075	157 028	36 956	4 738	14.8	18.8
54192	Photographic services	306	101 334	29 102	6 167	1 638	26.7	17.2
541921	Photographic studios, portrait	235	80 184	24 105	5 071	1 445	22.9	16.4
541922	Commercial photography	71	21 150	4 997	1 096	193	40.9	20.3
54193	Translation & interpretation services	13	6 932	2 155	487	73	15.5	–
541930	Translation & interpretation services	13	6 932	2 155	487	73	15.5	–
54199	All other professional, scientific, & technical services	56	17 540	5 844	1 129	201	18.8	17.8
541990	All other professional, scientific, & technical services	56	17 540	5 844	1 129	201	18.8	17.8

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Vineland–Millville–Bridgeton, NJ PMSA							
54	**Professional, scientific, & technical services**	**200**	**88 892**	**34 093**	**7 151**	**1 061**	**33.2**	**3.7**
541	Professional, scientific, & technical services	200	88 892	34 093	7 151	1 061	33.2	3.7
5411	Legal services	89	40 517	17 585	3 944	506	30.3	5.4
54111	Offices of lawyers	86	39 072	17 171	3 832	485	31.4	4.4
541110	Offices of lawyers	86	39 072	17 171	3 832	485	31.4	4.4
5411101	Offices of lawyers (except legal aid societies)	86	39 072	17 171	3 832	485	31.4	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	9 564	4 613	1 029	170	55.2	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	9 564	4 613	1 029	170	55.2	1.3
541211	Offices of certified public accountants	21	D	D	D	c	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	10 003	4 543	897	135	56.5	1.7
5416	Management, scientific, & technical consulting services	15	22 637	5 765	911	174	16.7	.8
54161	Management consulting services	8	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	9	2 250	632	160	21	9.0	24.3
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	Wilmington–Newark, DE–MD PMSA							
54	**Professional, scientific, & technical services**	**1 477**	**1 341 436**	**512 829**	**102 621**	**10 960**	**13.7**	**5.3**
541	Professional, scientific, & technical services	1 477	1 341 436	512 829	102 621	10 960	13.7	5.3
5411	Legal services	307	408 870	172 908	35 758	3 432	10.8	2.6
54111	Offices of lawyers	290	D	D	D	h	D	D
541110	Offices of lawyers	290	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	290	D	D	D	h	D	D
54119	Other legal services	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	209	77 265	36 814	8 509	1 430	28.4	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	209	77 265	36 814	8 509	1 430	28.4	7.8
541211	Offices of certified public accountants	98	D	D	D	f	D	D
541213	Tax return preparation services	34	D	D	D	e	D	D
541219	Other accounting services	66	D	D	D	e	D	D
5413	Architectural, engineering, & related services	234	D	D	D	g	D	D
54131	Architectural services	30	27 072	8 402	1 851	186	13.0	.6
541310	Architectural services	30	27 072	8 402	1 851	186	13.0	.6
54133	Engineering services	153	D	D	D	g	D	D
541330	Engineering services	153	D	D	D	g	D	D
54135	Building inspection services	10	D	D	D	b	D	D
541350	Building inspection services	10	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	14	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	14	D	D	D	b	D	D
54138	Testing laboratories	24	D	D	D	c	D	D
541380	Testing laboratories	24	D	D	D	c	D	D
5414	Specialized design services	68	35 416	16 598	3 838	415	24.8	1.9
54141	Interior design services	20	D	D	D	b	D	D
541410	Interior design services	20	D	D	D	b	D	D
54142	Industrial design services	4	D	D	D	c	D	D
541420	Industrial design services	4	D	D	D	c	D	D
54143	Graphic design services	44	D	D	D	c	D	D
541430	Graphic design services	44	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	34	D	D	D	c	D	D
5415	Computer systems design & related services	259	D	D	D	g	D	D
54151	Computer systems design & related services	259	D	D	D	g	D	D
541511	Custom computer programming services	102	D	D	D	f	D	D
541512	Computer systems design services	117	88 708	30 690	7 054	683	14.4	23.7
5415121	Computer systems integrators	39	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	78	D	D	D	c	D	D
541513	Computer facilities management services	12	D	D	D	c	D	D
541519	Other computer related services	28	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	255	75 929	32 189	6 476	791	36.2	6.2
54161	Management consulting services	173	41 973	21 038	3 989	471	30.7	6.8
541611	Administrative management & general management consulting service	90	16 695	8 834	1 612	227	36.0	13.2
541612	Human resources & executive search consulting services	21	D	D	D	b	D	D
541613	Marketing consulting services	39	11 840	6 329	1 293	130	29.3	2.9
541618	Other management consulting services	11	D	D	D	b	D	D
54162	Environmental consulting services	30	22 225	7 247	1 672	200	34.5	7.6
541620	Environmental consulting services	30	22 225	7 247	1 672	200	34.5	7.6
54169	Other scientific & technical consulting services	52	11 731	3 904	815	120	59.2	1.2
541690	Other scientific & technical consulting services	52	11 731	3 904	815	120	59.2	1.2
5417	Scientific research & development services	18	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Wilmington–Newark, DE–MD PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	82	150 809	35 346	7 883	888	10.0	4.4
54181	Advertising agencies	31	29 416	14 610	3 251	323	32.2	3.9
541810	Advertising agencies	31	29 416	14 610	3 251	323	32.2	3.9
54184	Media representatives	1	D	D	D	b	D	D
541840	Media representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	5	D	D	D	b	D	D
54186	Direct mail advertising	13	D	D	D	e	D	D
541860	Direct mail advertising	13	D	D	D	e	D	D
54189	Other services related to advertising	22	D	D	D	b	D	D
541890	Other services related to advertising	22	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	45	D	D	D	c	D	D
54192	Photographic services	30	D	D	D	b	D	D
541921	Photographic studios, portrait	21	D	D	D	b	D	D
541922	Commercial photography	9	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA								
54	**Professional, scientific, & technical services**	**534**	**2 106 786**	**1 918 566**	**848 280**	**203 255**	**22 820**	**4.8**	**7.0**
541	Professional, scientific, & technical services	534	2 106 786	1 918 566	848 280	203 255	22 820	4.8	7.0
5411	Legal services	210	D	D	D	D	h	D	D
54111	Offices of lawyers	210	D	D	D	D	h	D	D
541110	Offices of lawyers	210	D	D	D	D	h	D	D
5411102	Legal aid societies & similar legal services	210	D	D	D	D	h	D	D
5417	Scientific research & development services	324	D	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	229	1 599 341	1 440 517	616 347	148 283	17 047	3.8	6.0
541710	R&D in the physical, engineering, & life sciences	229	1 599 341	1 440 517	616 347	148 283	17 047	3.8	6.0
5417101	R&D in the physical & engineering sciences	84	D	D	D	D	i	D	D
5417102	Research & development in the life sciences	145	D	D	D	D	i	D	D
54172	Research & development in the social sciences & humanities	95	D	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	95	D	D	D	D	g	D	D
	Bergen–Passaic, NJ PMSA								
54	**Professional, scientific, & technical services**	**18**	**22 095**	**22 969**	**11 660**	**2 907**	**156**	**33.2**	**4.0**
541	Professional, scientific, & technical services	18	22 095	22 969	11 660	2 907	156	33.2	4.0
5411	Legal services	10	5 231	4 823	2 568	558	60	28.7	16.8
54111	Offices of lawyers	10	5 231	4 823	2 568	558	60	28.7	16.8
541110	Offices of lawyers	10	5 231	4 823	2 568	558	60	28.7	16.8
5411102	Legal aid societies & similar legal services	10	5 231	4 823	2 568	558	60	28.7	16.8
5417	Scientific research & development services	8	16 864	18 146	9 092	2 349	96	34.6	–
54171	R&D in the physical, engineering, & life sciences	8	16 864	18 146	9 092	2 349	96	34.6	–
541710	R&D in the physical, engineering, & life sciences	8	16 864	18 146	9 092	2 349	96	34.6	–
	Bridgeport, CT PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	a	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.								
	Danbury, CT PMSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	a	D	D
	Dutchess County, NY PMSA								
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	D	c	D	D
5417	Scientific research & development services	3	D	D	D	D	c	D	D
	Jersey City, NJ PMSA								
54	**Professional, scientific, & technical services**	**5**	**4 808**	**5 152**	**2 365**	**589**	**54**	**5.6**	**38.6**
541	Professional, scientific, & technical services	5	4 808	5 152	2 365	589	54	5.6	38.6
5411	Legal services	3	D	D	D	D	b	D	D
54111	Offices of lawyers	3	D	D	D	D	b	D	D
541110	Offices of lawyers	3	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	3	D	D	D	D	b	D	D
	Middlesex–Somerset–Hunterdon, NJ PMSA								
54	**Professional, scientific, & technical services**	**30**	**92 621**	**64 536**	**40 208**	**10 585**	**673**	**3.9**	**14.6**
541	Professional, scientific, & technical services	30	92 621	64 536	40 208	10 585	673	3.9	14.6
5411	Legal services	11	8 077	7 331	3 561	731	87	15.3	.3
54111	Offices of lawyers	11	8 077	7 331	3 561	731	87	15.3	.3
541110	Offices of lawyers	11	8 077	7 331	3 561	731	87	15.3	.3
5411102	Legal aid societies & similar legal services	11	8 077	7 331	3 561	731	87	15.3	.3
5417	Scientific research & development services	19	84 544	57 205	36 647	9 854	586	2.8	16.0
54171	R&D in the physical, engineering, & life sciences	16	84 038	56 730	36 447	9 803	571	2.6	16.1
541710	R&D in the physical, engineering, & life sciences	16	84 038	56 730	36 447	9 803	571	2.6	16.1
5417101	R&D in the physical & engineering sciences	4	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	12	D	D	D	D	c	D	D
	Monmouth–Ocean, NJ PMSA								
54	**Professional, scientific, & technical services**	**10**	**15 468**	**14 476**	**8 703**	**2 058**	**157**	**2.2**	**.3**
541	Professional, scientific, & technical services	10	15 468	14 476	8 703	2 058	157	2.2	.3
5417	Scientific research & development services	4	D	D	D	D	c	D	D
	Nassau–Suffolk, NY PMSA								
54	**Professional, scientific, & technical services**	**70**	**717 564**	**684 495**	**283 411**	**70 704**	**7 408**	**1.0**	**2.3**
541	Professional, scientific, & technical services	70	717 564	684 495	283 411	70 704	7 408	1.0	2.3
5411	Legal services	26	21 725	19 026	12 126	2 894	309	16.6	40.7
54111	Offices of lawyers	26	21 725	19 026	12 126	2 894	309	16.6	40.7
541110	Offices of lawyers	26	21 725	19 026	12 126	2 894	309	16.6	40.7
5411102	Legal aid societies & similar legal services	26	21 725	19 026	12 126	2 894	309	16.6	40.7
5417	Scientific research & development services	44	695 839	665 469	271 285	67 810	7 099	.5	1.1
54171	R&D in the physical, engineering, & life sciences	36	694 248	663 924	270 591	67 646	7 081	.4	1.0
541710	R&D in the physical, engineering, & life sciences	36	694 248	663 924	270 591	67 646	7 081	.4	1.0
5417101	R&D in the physical & engineering sciences	17	D	D	D	D	i	D	D
5417102	Research & development in the life sciences	19	D	D	D	D	f	D	D
	New Haven–Meriden, CT PMSA								
54	**Professional, scientific, & technical services**	**17**	**27 625**	**34 279**	**17 742**	**3 718**	**487**	**14.7**	**6.9**
541	Professional, scientific, & technical services	17	27 625	34 279	17 742	3 718	487	14.7	6.9
5417	Scientific research & development services	12	24 865	31 677	16 343	3 404	453	12.5	7.7
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	4	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.								
	New York, NY PMSA								
54	**Professional, scientific, & technical services**	**305**	**1 129 266**	**1 004 561**	**448 564**	**104 104**	**13 025**	**6.1**	**9.0**
541	Professional, scientific, & technical services	305	1 129 266	1 004 561	448 564	104 104	13 025	6.1	9.0
5411	Legal services	115	213 677	205 087	116 988	27 479	2 902	2.9	9.0
54111	Offices of lawyers	115	213 677	205 087	116 988	27 479	2 902	2.9	9.0
541110	Offices of lawyers	115	213 677	205 087	116 988	27 479	2 902	2.9	9.0
5411102	Legal aid societies & similar legal services	115	213 677	205 087	116 988	27 479	2 902	2.9	9.0
5417	Scientific research & development services	190	915 589	799 474	331 576	76 625	10 123	6.8	9.0
54171	R&D in the physical, engineering, & life sciences	121	695 654	594 791	253 718	57 775	8 313	6.0	9.4
541710	R&D in the physical, engineering, & life sciences	121	695 654	594 791	253 718	57 775	8 313	6.0	9.4
5417101	R&D in the physical & engineering sciences	35	118 835	112 416	39 574	9 870	1 060	15.8	13.3
5417102	Research & development in the life sciences	86	576 819	482 375	214 144	47 905	7 253	3.9	8.5
54172	Research & development in the social sciences & humanities	69	219 935	204 683	77 858	18 850	1 810	9.4	7.9
541720	R&D in the social sciences & humanities	69	219 935	204 683	77 858	18 850	1 810	9.4	7.9
	Newark, NJ PMSA								
54	**Professional, scientific, & technical services**	**33**	**23 623**	**21 704**	**10 155**	**2 464**	**272**	**19.4**	**14.8**
541	Professional, scientific, & technical services	33	23 623	21 704	10 155	2 464	272	19.4	14.8
5411	Legal services	19	10 828	10 301	5 614	1 399	146	15.2	20.3
54111	Offices of lawyers	19	10 828	10 301	5 614	1 399	146	15.2	20.3
541110	Offices of lawyers	19	10 828	10 301	5 614	1 399	146	15.2	20.3
5411102	Legal aid societies & similar legal services	19	10 828	10 301	5 614	1 399	146	15.2	20.3
5417	Scientific research & development services	14	12 795	11 403	4 541	1 065	126	22.9	10.2
	Newburgh, NY–PA PMSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	a	D	D
	Stamford–Norwalk, CT PMSA								
54	**Professional, scientific, & technical services**	**12**	**18 690**	**15 587**	**3 579**	**1 054**	**68**	**5.7**	**14.0**
541	Professional, scientific, & technical services	12	18 690	15 587	3 579	1 054	68	5.7	14.0
5417	Scientific research & development services	7	D	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	D	b	D	D
	Trenton, NJ PMSA								
54	**Professional, scientific, & technical services**	**18**	**37 641**	**36 374**	**14 938**	**3 397**	**304**	**8.1**	**11.3**
541	Professional, scientific, & technical services	18	37 641	36 374	14 938	3 397	304	8.1	11.3
5411	Legal services	4	4 164	3 936	2 432	559	70	–	14.7
54111	Offices of lawyers	4	4 164	3 936	2 432	559	70	–	14.7
541110	Offices of lawyers	4	4 164	3 936	2 432	559	70	–	14.7
5411102	Legal aid societies & similar legal services	4	4 164	3 936	2 432	559	70	–	14.7
5417	Scientific research & development services	14	33 477	32 438	12 506	2 838	234	9.1	10.8
54171	R&D in the physical, engineering, & life sciences	8	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	8	D	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	D	c	D	D
	Waterbury, CT PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	a	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA								
54	**Professional, scientific, & technical services**	**125**	**D**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	125	D	D	D	D	h	D	D
5411	Legal services	48	D	D	D	D	f	D	D
54111	Offices of lawyers	48	D	D	D	D	f	D	D
541110	Offices of lawyers	48	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	48	D	D	D	D	f	D	D
5417	Scientific research & development services	77	D	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	52	D	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	52	D	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	11	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	41	D	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities	25	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	25	D	D	D	D	c	D	D
	Atlantic–Cape May, NJ PMSA								
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	D	b	D	D
	Philadelphia, PA–NJ PMSA								
54	**Professional, scientific, & technical services**	**109**	**283 226**	**269 126**	**134 103**	**31 520**	**3 413**	**6.2**	**6.3**
541	Professional, scientific, & technical services	109	283 226	269 126	134 103	31 520	3 413	6.2	6.3
5411	Legal services	38	52 446	51 703	37 408	8 179	884	1.6	4.8
54111	Offices of lawyers	38	52 446	51 703	37 408	8 179	884	1.6	4.8
541110	Offices of lawyers	38	52 446	51 703	37 408	8 179	884	1.6	4.8
5411102	Legal aid societies & similar legal services	38	52 446	51 703	37 408	8 179	884	1.6	4.8
5417	Scientific research & development services	71	230 780	217 423	96 695	23 341	2 529	7.3	6.6
54171	R&D in the physical, engineering, & life sciences	47	201 400	188 682	86 651	21 001	2 293	5.0	5.5
541710	R&D in the physical, engineering, & life sciences	47	201 400	188 682	86 651	21 001	2 293	5.0	5.5
5417101	R&D in the physical & engineering sciences	8	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	39	D	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities	24	29 380	28 741	10 044	2 340	236	23.4	13.9
541720	R&D in the social sciences & humanities	24	29 380	28 741	10 044	2 340	236	23.4	13.9
	Vineland–Millville–Bridgeton, NJ PMSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
	Wilmington–Newark, DE–MD PMSA								
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ATLANTIC COUNTY, NJ							
54	**Professional, scientific, & technical services**	**513**	**380 762**	**157 399**	**35 466**	**3 885**	**22.1**	**6.9**
541	Professional, scientific, & technical services	513	380 762	157 399	35 466	3 885	22.1	6.9
5411	Legal services	191	107 494	53 660	10 792	1 090	29.3	5.5
54111	Offices of lawyers	184	103 087	51 801	10 392	1 031	30.0	2.4
541110	Offices of lawyers	184	103 087	51 801	10 392	1 031	30.0	2.4
5411101	Offices of lawyers (except legal aid societies)	184	103 087	51 801	10 392	1 031	30.0	2.4
54119	Other legal services	7	4 407	1 859	400	59	14.8	77.0
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	72	32 361	14 974	3 442	599	36.5	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	72	32 361	14 974	3 442	599	36.5	5.0
541211	Offices of certified public accountants	46	22 536	9 813	2 158	252	39.4	4.1
541213	Tax return preparation services	11	2 455	940	359	271	26.0	1.8
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	81	66 860	31 005	7 686	769	21.6	4.7
54131	Architectural services	17	9 585	3 615	760	90	19.1	1.7
541310	Architectural services	17	9 585	3 615	760	90	19.1	1.7
54133	Engineering services	50	51 687	24 393	6 330	558	19.0	4.6
541330	Engineering services	50	51 687	24 393	6 330	558	19.0	4.6
54135	Building inspection services	2	D	D	D	b	D	D
541350	Building inspection services	2	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
5414	Specialized design services	23	10 618	2 478	507	87	64.4	6.7
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	42	80 719	36 379	8 974	744	1.7	10.2
54151	Computer systems design & related services	42	80 719	36 379	8 974	744	1.7	10.2
541511	Custom computer programming services	13	41 415	19 448	4 680	394	.1	4.1
541512	Computer systems design services	21	D	D	D	c	D	D
5415121	Computer systems integrators	8	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	41	13 583	5 155	1 073	153	41.4	10.4
54161	Management consulting services	29	8 545	2 895	507	77	43.1	16.6
54169	Other scientific & technical consulting services	6	3 277	1 680	438	53	40.7	–
541690	Other scientific & technical consulting services	6	3 277	1 680	438	53	40.7	–
5417	Scientific research & development services	5	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	c	D	D
5418	Advertising & related services	36	27 156	7 306	1 595	191	33.8	15.5
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	22	D	D	D	c	D	D
54192	Photographic services	18	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	BERGEN COUNTY, NJ							
54	**Professional, scientific, & technical services**	**4 134**	**3 087 018**	**1 149 805**	**255 961**	**24 327**	**31.3**	**8.5**
541	Professional, scientific, & technical services	4 134	3 087 018	1 149 805	255 961	24 327	31.3	8.5
5411	Legal services	894	454 632	170 765	35 541	3 882	36.9	3.9
54111	Offices of lawyers	864	435 344	164 448	34 213	3 757	37.6	3.8
541110	Offices of lawyers	864	435 344	164 448	34 213	3 757	37.6	3.8
5411101	Offices of lawyers (except legal aid societies)	864	435 344	164 448	34 213	3 757	37.6	3.8
54119	Other legal services	30	19 288	6 317	1 328	125	21.2	6.7
541191	Title abstract & settlement offices	21	D	D	D	b	D	D
541199	All other legal services	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	520	235 775	95 258	22 021	2 775	36.8	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	520	235 775	95 258	22 021	2 775	36.8	9.7
541211	Offices of certified public accountants	337	164 201	64 004	14 040	1 520	39.5	8.2
541213	Tax return preparation services	27	5 500	1 898	607	374	33.8	11.4
541214	Payroll services	14	D	D	D	c	D	D
541219	Other accounting services	142	D	D	D	f	D	D
5413	Architectural, engineering, & related services	415	469 517	193 463	45 874	3 693	25.3	6.7
54131	Architectural services	90	52 195	20 564	4 878	463	36.3	2.9
541310	Architectural services	90	52 195	20 564	4 878	463	36.3	2.9
54133	Engineering services	256	378 921	155 291	36 785	2 805	25.1	7.2
541330	Engineering services	256	378 921	155 291	36 785	2 805	25.1	7.2
54135	Building inspection services	16	D	D	D	b	D	D
541350	Building inspection services	16	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	25	8 247	4 942	900	120	25.5	8.5
541370	Surveying & mapping (except geophysical) services	25	8 247	4 942	900	120	25.5	8.5
54138	Testing laboratories	18	25 665	11 049	2 892	259	6.6	1.8
541380	Testing laboratories	18	25 665	11 049	2 892	259	6.6	1.8

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BERGEN COUNTY, NJ—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	192	D	D	D	f	D	D
54141	Interior design services	52	D	D	D	c	D	D
541410	Interior design services	52	D	D	D	c	D	D
54142	Industrial design services	11	D	D	D	b	D	D
541420	Industrial design services	11	D	D	D	b	D	D
54143	Graphic design services	120	58 033	18 124	3 858	427	26.0	7.8
541430	Graphic design services	120	58 033	18 124	3 858	427	26.0	7.8
5414301	Graphic design services (except commercial art & medical artists)	101	D	D	D	e	D	D
5414302	Commercial art	18	D	D	D	c	D	D
54149	Other specialized design services	9	D	D	D	b	D	D
541490	Other specialized design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	905	603 789	241 417	50 137	4 285	31.7	8.9
54151	Computer systems design & related services	905	603 789	241 417	50 137	4 285	31.7	8.9
541511	Custom computer programming services	392	298 661	129 373	27 134	2 428	22.3	9.2
541512	Computer systems design services	380	256 962	90 306	18 448	1 514	42.4	7.6
5415121	Computer systems integrators	79	105 361	32 871	7 129	613	32.3	2.9
5415122	Computer systems consultants (except systems integrators)	301	151 601	57 435	11 319	901	49.4	10.9
541519	Other computer related services	117	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	666	525 746	195 241	47 852	3 990	40.9	8.7
54161	Management consulting services	545	455 719	166 416	42 309	3 412	41.7	8.9
541611	Administrative management & general management consulting service	211	193 174	74 856	20 759	1 226	54.4	5.3
541612	Human resources & executive search consulting services	144	99 984	38 646	9 914	935	30.0	3.4
5416122	Executive placement services	91	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	39	49 119	9 706	4 916	472	15.7	3.8
541613	Marketing consulting services	140	96 216	26 788	5 623	553	44.9	8.7
541614	Process, physical distribution, & logistics consulting services	27	D	D	D	e	D	D
541618	Other management consulting services	23	D	D	D	e	D	D
54162	Environmental consulting services	24	16 732	5 417	1 228	125	58.3	4.2
541620	Environmental consulting services	24	16 732	5 417	1 228	125	58.3	4.2
54169	Other scientific & technical consulting services	97	53 295	23 408	4 315	453	29.3	8.2
541690	Other scientific & technical consulting services	97	53 295	23 408	4 315	453	29.3	8.2
5417	Scientific research & development services	54	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	51	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	51	D	D	D	f	D	D
5417102	Research & development in the life sciences	33	D	D	D	e	D	D
5418	Advertising & related services	324	463 075	138 655	29 429	3 007	24.1	12.6
54181	Advertising agencies	108	135 342	52 366	9 686	882	13.5	30.2
541810	Advertising agencies	108	135 342	52 366	9 686	882	13.5	30.2
54182	Public relations agencies	55	D	D	D	e	D	D
541820	Public relations agencies	55	D	D	D	e	D	D
54184	Media representatives	28	31 427	10 939	2 241	195	16.1	12.1
541840	Media representatives	28	31 427	10 939	2 241	195	16.1	12.1
5418402	Publishers' advertising representatives	20	D	D	D	c	D	D
54185	Display advertising	19	54 598	12 845	2 633	184	14.4	2.6
541850	Display advertising	19	54 598	12 845	2 633	184	14.4	2.6
5418501	Display advertising (except outdoor)	9	D	D	D	c	D	D
5418502	Outdoor advertising services	10	D	D	D	b	D	D
54186	Direct mail advertising	40	116 331	25 553	6 135	823	27.4	1.7
541860	Direct mail advertising	40	116 331	25 553	6 135	823	27.4	1.7
54187	Advertising material distribution services	8	D	D	D	c	D	D
541870	Advertising material distribution services	8	D	D	D	c	D	D
54189	Other services related to advertising	64	56 395	13 333	3 027	308	31.0	4.1
541890	Other services related to advertising	64	56 395	13 333	3 027	308	31.0	4.1
5418902	Advertising specialties goods distributor	33	26 510	4 203	752	96	36.4	5.3
5418903	Sign painting & lettering shop	20	4 283	1 416	207	46	72.4	11.9
5418909	All other advertising	11	25 602	7 714	2 068	166	18.5	1.6
5419	Other professional, scientific, & technical services	164	D	D	D	g	D	D
54191	Marketing research & public opinion polling	64	D	D	D	g	D	D
541910	Marketing research & public opinion polling	64	D	D	D	g	D	D
54192	Photographic services	74	D	D	D	e	D	D
541921	Photographic studios, portrait	46	D	D	D	c	D	D
541922	Commercial photography	28	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	21	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	21	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BURLINGTON COUNTY, NJ							
54	**Professional, scientific, & technical services**	**1 048**	**1 204 076**	**466 642**	**110 952**	**10 752**	**17.8**	**7.1**
541	Professional, scientific, & technical services	1 048	1 204 076	466 642	110 952	10 752	17.8	7.1
5411	Legal services	228	123 260	54 955	11 595	1 274	23.2	3.6
54111	Offices of lawyers	215	119 998	53 530	11 288	1 231	23.0	3.4
541110	Offices of lawyers	215	119 998	53 530	11 288	1 231	23.0	3.4
5411101	Offices of lawyers (except legal aid societies)	215	119 998	53 530	11 288	1 231	23.0	3.4
54119	Other legal services	13	3 262	1 425	307	43	30.4	11.9
541191	Title abstract & settlement offices	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	125	69 611	28 330	6 447	1 075	23.7	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	125	69 611	28 330	6 447	1 075	23.7	3.9
541211	Offices of certified public accountants	73	26 808	11 927	2 577	329	43.7	5.5
541213	Tax return preparation services	18	2 479	1 290	472	284	34.3	5.3
541214	Payroll services	8	D	D	D	e	D	D
541219	Other accounting services	26	D	D	D	c	D	D
5413	Architectural, engineering, & related services	188	386 505	131 878	33 106	2 855	15.0	4.9
54131	Architectural services	28	10 021	4 500	979	133	32.0	–
541310	Architectural services	28	10 021	4 500	979	133	32.0	–
54133	Engineering services	131	368 020	123 329	31 193	2 569	14.2	5.0
541330	Engineering services	131	368 020	123 329	31 193	2 569	14.2	5.0
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
54138	Testing laboratories	13	6 072	3 035	752	117	21.7	10.1
541380	Testing laboratories	13	6 072	3 035	752	117	21.7	10.1
5414	Specialized design services	39	20 161	6 266	1 331	159	28.2	6.7
54141	Interior design services	15	D	D	D	b	D	D
541410	Interior design services	15	D	D	D	b	D	D
54143	Graphic design services	22	12 084	4 837	1 055	108	21.5	.1
541430	Graphic design services	22	12 084	4 837	1 055	108	21.5	.1
5414301	Graphic design services (except commercial art & medical artists)	19	D	D	D	b	D	D
5415	Computer systems design & related services	211	363 780	170 461	39 161	3 264	12.6	12.7
54151	Computer systems design & related services	211	363 780	170 461	39 161	3 264	12.6	12.7
541511	Custom computer programming services	86	81 433	50 572	7 290	531	21.9	11.9
541512	Computer systems design services	95	266 562	112 597	30 239	2 604	8.8	13.2
5415121	Computer systems integrators	37	228 797	92 491	23 950	1 656	3.8	14.6
5415122	Computer systems consultants (except systems integrators)	58	37 765	20 106	6 289	948	39.2	4.9
541519	Other computer related services	24	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	157	88 710	39 724	11 473	901	32.1	5.0
54161	Management consulting services	112	68 068	31 947	9 965	739	27.8	6.1
541611	Administrative management & general management consulting service	55	36 965	17 570	6 929	369	34.0	4.3
541612	Human resources & executive search consulting services	32	12 327	7 249	1 604	167	39.2	7.2
5416122	Executive placement services	18	D	D	D	c	D	D
541618	Other management consulting services	8	14 957	5 885	1 115	168	2.0	.5
54162	Environmental consulting services	18	8 479	3 254	658	92	52.5	1.9
541620	Environmental consulting services	18	8 479	3 254	658	92	52.5	1.9
54169	Other scientific & technical consulting services	27	12 163	4 523	850	70	42.2	1.1
541690	Other scientific & technical consulting services	27	12 163	4 523	850	70	42.2	1.1
5417	Scientific research & development services	12	32 143	14 029	3 037	195	6.9	.2
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	7	D	D	D	c	D	D
5418	Advertising & related services	54	110 132	17 863	4 135	832	22.3	6.2
54184	Media representatives	5	D	D	D	c	D	D
541840	Media representatives	5	D	D	D	c	D	D
5418402	Publishers' advertising representatives	4	D	D	D	c	D	D
54185	Display advertising	4	D	D	D	e	D	D
541850	Display advertising	4	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	3	D	D	D	e	D	D
54189	Other services related to advertising	12	D	D	D	b	D	D
541890	Other services related to advertising	12	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	34	9 774	3 136	667	197	50.7	7.7
54192	Photographic services	24	5 780	1 993	424	104	37.1	4.4
541921	Photographic studios, portrait	17	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CAMDEN COUNTY, NJ							
54	**Professional, scientific, & technical services**	**1 464**	**1 073 663**	**485 280**	**107 141**	**11 673**	**23.3**	**10.6**
541	Professional, scientific, & technical services	1 464	1 073 663	485 280	107 141	11 673	23.3	10.6
5411	Legal services	537	404 572	185 964	39 680	3 968	20.2	7.0
54111	Offices of lawyers	516	388 332	181 339	38 663	3 802	19.9	7.0
541110	Offices of lawyers	516	388 332	181 339	38 663	3 802	19.9	7.0
5411101	Offices of lawyers (except legal aid societies)	516	388 332	181 339	38 663	3 802	19.9	7.0
54119	Other legal services	21	16 240	4 625	1 017	166	27.6	7.3
541191	Title abstract & settlement offices	20	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	177	61 720	27 967	6 175	1 276	31.2	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	177	61 720	27 967	6 175	1 276	31.2	7.2
541211	Offices of certified public accountants	96	44 123	19 890	4 214	532	28.3	7.6
541213	Tax return preparation services	19	D	D	D	e	D	D
541219	Other accounting services	54	D	D	D	c	D	D
5413	Architectural, engineering, & related services	196	240 471	116 334	26 598	2 424	19.9	11.3
54131	Architectural services	43	33 815	14 425	3 044	284	31.7	1.8
541310	Architectural services	43	33 815	14 425	3 044	284	31.7	1.8
54133	Engineering services	123	184 151	91 436	20 812	1 843	18.8	14.4
541330	Engineering services	123	184 151	91 436	20 812	1 843	18.8	14.4
54137	Surveying & mapping (except geophysical) services	10	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	c	D	D
54138	Testing laboratories	10	7 951	3 738	1 145	126	21.7	–
541380	Testing laboratories	10	7 951	3 738	1 145	126	21.7	–
5414	Specialized design services	46	21 749	4 951	933	136	36.5	15.9
54141	Interior design services	17	D	D	D	b	D	D
541410	Interior design services	17	D	D	D	b	D	D
54143	Graphic design services	26	8 942	2 969	449	69	42.5	1.9
541430	Graphic design services	26	8 942	2 969	449	69	42.5	1.9
5414301	Graphic design services (except commercial art & medical artists)	23	8 667	2 933	445	68	40.7	1.9
5415	Computer systems design & related services	173	115 424	59 720	13 510	1 114	21.6	26.5
54151	Computer systems design & related services	173	115 424	59 720	13 510	1 114	21.6	26.5
541511	Custom computer programming services	82	40 345	20 902	4 438	388	33.0	4.3
541512	Computer systems design services	72	65 505	32 825	7 774	632	15.9	43.8
5415121	Computer systems integrators	25	53 327	27 158	6 806	534	3.7	52.1
5415122	Computer systems consultants (except systems integrators)	47	12 178	5 667	968	98	69.3	7.5
541519	Other computer related services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	196	122 765	57 088	12 860	1 518	32.7	4.5
54161	Management consulting services	153	98 682	48 429	10 849	1 256	25.2	5.2
541611	Administrative management & general management consulting service	62	52 738	34 295	7 972	886	14.4	3.1
541612	Human resources & executive search consulting services	37	14 385	7 174	1 588	174	43.7	6.7
5416122	Executive placement services	16	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	13	D	D	D	b	D	D
541613	Marketing consulting services	39	13 173	3 265	571	98	76.3	14.6
541614	Process, physical distribution, & logistics consulting services	11	17 234	3 436	670	92	1.3	3.4
54162	Environmental consulting services	15	17 620	6 605	1 659	207	54.6	.2
541620	Environmental consulting services	15	17 620	6 605	1 659	207	54.6	.2
54169	Other scientific & technical consulting services	28	6 463	2 054	352	55	87.5	6.0
541690	Other scientific & technical consulting services	28	6 463	2 054	352	55	87.5	6.0
5418	Advertising & related services	69	D	D	D	f	D	D
54181	Advertising agencies	23	D	D	D	c	D	D
541810	Advertising agencies	23	D	D	D	c	D	D
54186	Direct mail advertising	11	23 442	6 998	1 633	308	37.3	–
541860	Direct mail advertising	11	23 442	6 998	1 633	308	37.3	–
54189	Other services related to advertising	14	D	D	D	c	D	D
541890	Other services related to advertising	14	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	63	D	D	D	f	D	D
54191	Marketing research & public opinion polling	6	10 560	2 816	436	45	11.1	3.0
541910	Marketing research & public opinion polling	6	10 560	2 816	436	45	11.1	3.0
54192	Photographic services	47	18 807	5 536	1 151	396	17.0	53.5
541921	Photographic studios, portrait	39	17 276	5 247	1 085	378	10.9	58.2
54193	Translation & interpretation services	2	D	D	D	b	D	D
541930	Translation & interpretation services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CAPE MAY COUNTY, NJ							
54	**Professional, scientific, & technical services**	**211**	**69 148**	**26 720**	**5 518**	**795**	**35.1**	**10.8**
541	Professional, scientific, & technical services	211	69 148	26 720	5 518	795	35.1	10.8
5411	Legal services	89	24 781	10 395	2 072	294	35.2	14.3
54111	Offices of lawyers	77	20 849	8 581	1 749	243	40.5	5.2
541110	Offices of lawyers	77	20 849	8 581	1 749	243	40.5	5.2
5411101	Offices of lawyers (except legal aid societies)	77	20 849	8 581	1 749	243	40.5	5.2
54119	Other legal services	12	3 932	1 814	323	51	7.1	62.8
541191	Title abstract & settlement offices	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	9 567	4 227	870	191	46.5	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	9 567	4 227	870	191	46.5	2.2
541211	Offices of certified public accountants	18	D	D	D	b	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	37	19 467	7 703	1 811	202	32.9	15.1
54131	Architectural services	8	4 949	1 864	430	45	21.6	33.6
541310	Architectural services	8	4 949	1 864	430	45	21.6	33.6
54133	Engineering services	18	12 951	5 258	1 239	133	31.6	7.8
541330	Engineering services	18	12 951	5 258	1 239	133	31.6	7.8
5414	Specialized design services	9	2 012	336	51	10	88.3	4.2
5415	Computer systems design & related services	10	7 542	2 020	311	34	16.2	2.3
54151	Computer systems design & related services	10	7 542	2 020	311	34	16.2	2.3
5416	Management, scientific, & technical consulting services	14	2 945	1 107	244	34	31.5	5.1
5418	Advertising & related services	11	2 148	625	115	24	23.9	6.3
	CUMBERLAND COUNTY, NJ							
54	**Professional, scientific, & technical services**	**200**	**88 892**	**34 093**	**7 151**	**1 061**	**33.2**	**3.7**
541	Professional, scientific, & technical services	200	88 892	34 093	7 151	1 061	33.2	3.7
5411	Legal services	89	40 517	17 585	3 944	506	30.3	5.4
54111	Offices of lawyers	86	39 072	17 171	3 832	485	31.4	4.4
541110	Offices of lawyers	86	39 072	17 171	3 832	485	31.4	4.4
5411101	Offices of lawyers (except legal aid societies)	86	39 072	17 171	3 832	485	31.4	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	9 564	4 613	1 029	170	55.2	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	9 564	4 613	1 029	170	55.2	1.3
541211	Offices of certified public accountants	21	D	D	D	c	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	10 003	4 543	897	135	56.5	1.7
5416	Management, scientific, & technical consulting services	15	22 637	5 765	911	174	16.7	.8
54161	Management consulting services	8	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	9	2 250	632	160	21	9.0	24.3
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	ESSEX COUNTY, NJ							
54	**Professional, scientific, & technical services**	**2 232**	**3 055 947**	**1 213 838**	**261 990**	**23 080**	**14.3**	**9.3**
541	Professional, scientific, & technical services	2 232	3 055 947	1 213 838	261 990	23 080	14.3	9.3
5411	Legal services	800	1 003 680	440 055	89 579	7 330	14.6	4.0
54111	Offices of lawyers	787	999 307	438 777	89 352	7 298	14.6	3.8
541110	Offices of lawyers	787	999 307	438 777	89 352	7 298	14.6	3.8
5411101	Offices of lawyers (except legal aid societies)	787	999 307	438 777	89 352	7 298	14.6	3.8
54119	Other legal services	13	4 373	1 278	227	32	21.5	47.2
541191	Title abstract & settlement offices	13	4 373	1 278	227	32	21.5	47.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	277	524 018	205 081	40 663	4 732	10.1	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	277	524 018	205 081	40 663	4 732	10.1	4.5
541211	Offices of certified public accountants	178	202 103	82 409	17 771	1 706	19.4	2.1
541213	Tax return preparation services	13	D	D	D	c	D	D
541214	Payroll services	19	D	D	D	h	D	D
541219	Other accounting services	67	D	D	D	e	D	D
5413	Architectural, engineering, & related services	212	338 383	125 885	29 491	2 568	14.4	6.0
54131	Architectural services	56	42 092	13 302	3 075	321	27.4	3.8
541310	Architectural services	56	42 092	13 302	3 075	321	27.4	3.8
54133	Engineering services	126	268 644	101 550	23 787	1 929	11.7	6.9
541330	Engineering services	126	268 644	101 550	23 787	1 929	11.7	6.9
54135	Building inspection services	8	D	D	D	b	D	D
541350	Building inspection services	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	10	2 732	1 851	387	49	33.9	–
541370	Surveying & mapping (except geophysical) services	10	2 732	1 851	387	49	33.9	–
54138	Testing laboratories	11	23 339	8 517	2 088	244	16.1	.4
541380	Testing laboratories	11	23 339	8 517	2 088	244	16.1	.4
5414	Specialized design services	102	52 786	11 959	2 442	290	46.0	7.7
54141	Interior design services	27	14 161	2 238	397	58	35.4	25.6
541410	Interior design services	27	14 161	2 238	397	58	35.4	25.6
54143	Graphic design services	61	31 419	6 972	1 526	193	55.5	1.4
541430	Graphic design services	61	31 419	6 972	1 526	193	55.5	1.4
5414301	Graphic design services (except commercial art & medical artists)	52	30 311	6 611	1 478	182	53.9	1.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ESSEX COUNTY, NJ—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	335	608 771	254 244	58 830	4 190	9.7	7.0
54151	Computer systems design & related services	335	608 771	254 244	58 830	4 190	9.7	7.0
541511	Custom computer programming services	146	D	D	D	g	D	D
541512	Computer systems design services	143	212 089	139 243	26 247	2 152	14.0	4.9
5415121	Computer systems integrators	32	161 601	120 048	22 470	1 761	5.2	4.7
5415122	Computer systems consultants (except systems integrators)	111	50 488	19 195	3 777	391	42.3	5.7
541513	Computer facilities management services	7	D	D	D	f	D	D
541519	Other computer related services	39	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	276	184 733	84 209	18 802	1 625	26.6	13.8
54161	Management consulting services	219	152 101	70 874	15 772	1 217	23.1	13.9
541611	Administrative management & general management consulting service	91	63 884	34 480	8 544	530	19.1	6.8
541612	Human resources & executive search consulting services	63	41 314	20 197	4 161	416	33.3	23.0
5416122	Executive placement services	35	25 012	12 171	2 431	264	32.7	21.8
5416123	Human resources & personnel management consulting	22	11 555	5 609	1 214	102	35.1	35.2
541613	Marketing consulting services	47	30 298	9 847	2 291	166	17.0	23.4
541614	Process, physical distribution, & logistics consulting services	12	12 476	4 509	412	73	18.5	1.9
541618	Other management consulting services	6	4 129	1 841	364	32	39.4	–
54162	Environmental consulting services	16	17 845	7 188	1 775	243	50.2	7.5
541620	Environmental consulting services	16	17 845	7 188	1 775	243	50.2	7.5
54169	Other scientific & technical consulting services	41	14 787	6 147	1 255	165	34.6	20.0
541690	Other scientific & technical consulting services	41	14 787	6 147	1 255	165	34.6	20.0
5417	Scientific research & development services	26	45 150	21 620	5 615	479	21.8	21.2
54171	R&D in the physical, engineering, & life sciences	22	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	22	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	15	D	D	D	c	D	D
5417102	Research & development in the life sciences	7	D	D	D	c	D	D
5418	Advertising & related services	134	144 373	34 467	7 487	760	24.0	8.4
54181	Advertising agencies	44	31 831	13 821	2 858	266	13.9	18.4
541810	Advertising agencies	44	31 831	13 821	2 858	266	13.9	18.4
54182	Public relations agencies	29	D	D	D	b	D	D
541820	Public relations agencies	29	D	D	D	b	D	D
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
54186	Direct mail advertising	14	31 391	5 644	1 197	177	37.6	7.5
541860	Direct mail advertising	14	31 391	5 644	1 197	177	37.6	7.5
54189	Other services related to advertising	28	D	D	D	c	D	D
541890	Other services related to advertising	28	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	22	34 172	4 897	1 327	120	16.8	.5
5419	Other professional, scientific, & technical services	70	154 053	36 318	9 081	1 106	7.7	69.5
54191	Marketing research & public opinion polling	17	138 710	30 013	7 572	817	4.4	77.1
541910	Marketing research & public opinion polling	17	138 710	30 013	7 572	817	4.4	77.1
54192	Photographic services	43	12 567	5 205	1 278	256	42.0	.9
541921	Photographic studios, portrait	30	8 972	4 059	954	199	39.4	1.2
541922	Commercial photography	13	3 595	1 146	324	57	48.4	–
	GLOUCESTER COUNTY, NJ							
54	**Professional, scientific, & technical services**	**404**	**213 850**	**71 803**	**15 528**	**2 099**	**26.9**	**5.2**
541	Professional, scientific, & technical services	404	213 850	71 803	15 528	2 099	26.9	5.2
5411	Legal services	122	43 215	18 367	3 837	516	33.9	3.8
54111	Offices of lawyers	112	39 104	16 778	3 478	466	34.9	4.2
541110	Offices of lawyers	112	39 104	16 778	3 478	466	34.9	4.2
5411101	Offices of lawyers (except legal aid societies)	112	39 104	16 778	3 478	466	34.9	4.2
54119	Other legal services	10	4 111	1 589	359	50	24.4	–
541191	Title abstract & settlement offices	10	4 111	1 589	359	50	24.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	57	10 932	4 275	1 008	197	54.7	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	57	10 932	4 275	1 008	197	54.7	2.8
541211	Offices of certified public accountants	29	7 314	2 953	665	114	47.3	2.5
541219	Other accounting services	21	2 981	1 122	296	69	63.0	4.1
5413	Architectural, engineering, & related services	75	45 508	21 742	4 854	559	39.1	4.6
54133	Engineering services	47	34 242	17 242	3 854	418	32.1	6.1
541330	Engineering services	47	34 242	17 242	3 854	418	32.1	6.1
54137	Surveying & mapping (except geophysical) services	13	5 339	2 583	547	84	28.7	.4
541370	Surveying & mapping (except geophysical) services	13	5 339	2 583	547	84	28.7	.4
5414	Specialized design services	17	4 093	1 349	296	53	39.9	4.1
54143	Graphic design services	10	2 428	619	119	21	47.4	–
541430	Graphic design services	10	2 428	619	119	21	47.4	–
5415	Computer systems design & related services	60	11 211	4 986	896	85	59.2	4.0
54151	Computer systems design & related services	60	11 211	4 986	896	85	59.2	4.0
541512	Computer systems design services	23	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	34	18 068	5 920	1 404	149	32.7	24.9
54161	Management consulting services	23	D	D	D	b	D	D
54162	Environmental consulting services	7	10 505	3 415	809	75	9.8	24.9
541620	Environmental consulting services	7	10 505	3 415	809	75	9.8	24.9
5418	Advertising & related services	18	70 942	11 393	2 463	376	5.4	.6
54189	Other services related to advertising	5	D	D	D	c	D	D
541890	Other services related to advertising	5	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GLOUCESTER COUNTY, NJ—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	18	D	D	D	c	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	HUDSON COUNTY, NJ							
54	**Professional, scientific, & technical services**	**977**	**931 650**	**342 819**	**73 740**	**7 208**	**20.2**	**28.1**
541	Professional, scientific, & technical services	977	931 650	342 819	73 740	7 208	20.2	28.1
5411	Legal services	295	144 731	49 889	11 501	1 386	28.7	6.9
54111	Offices of lawyers	290	143 246	49 501	11 435	1 367	28.6	6.9
541110	Offices of lawyers	290	143 246	49 501	11 435	1 367	28.6	6.9
5411101	Offices of lawyers (except legal aid societies)	290	143 246	49 501	11 435	1 367	28.6	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	112	223 981	72 711	18 222	1 564	6.7	88.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	112	223 981	72 711	18 222	1 564	6.7	88.8
541211	Offices of certified public accountants	54	D	D	D	c	D	D
541213	Tax return preparation services	15	D	D	D	c	D	D
541214	Payroll services	4	D	D	D	f	D	D
541219	Other accounting services	39	D	D	D	c	D	D
5413	Architectural, engineering, & related services	80	56 202	16 934	3 602	427	45.9	3.9
54131	Architectural services	21	22 521	5 964	1 083	138	13.6	2.3
541310	Architectural services	21	22 521	5 964	1 083	138	13.6	2.3
54133	Engineering services	42	27 336	8 103	1 931	192	77.6	5.7
541330	Engineering services	42	27 336	8 103	1 931	192	77.6	5.7
54135	Building inspection services	4	D	D	D	b	D	D
541350	Building inspection services	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
5414	Specialized design services	51	D	D	D	c	D	D
54143	Graphic design services	28	9 446	2 669	631	72	32.3	19.8
541430	Graphic design services	28	9 446	2 669	631	72	32.3	19.8
5414301	Graphic design services (except commercial art & medical artists)	25	D	D	D	b	D	D
5415	Computer systems design & related services	241	228 314	99 827	21 147	1 524	24.1	15.0
54151	Computer systems design & related services	241	228 314	99 827	21 147	1 524	24.1	15.0
541511	Custom computer programming services	113	110 999	48 616	10 916	794	15.8	3.6
541512	Computer systems design services	88	53 574	24 713	4 689	344	65.7	8.2
5415122	Computer systems consultants (except systems integrators)	76	46 539	22 527	4 278	308	72.1	7.0
541519	Other computer related services	32	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	103	170 807	63 528	11 100	1 153	9.5	4.5
54161	Management consulting services	79	155 124	58 174	10 197	1 026	8.1	1.1
541611	Administrative management & general management consulting service	38	51 190	19 706	1 429	139	8.1	2.0
541612	Human resources & executive search consulting services	20	80 592	33 021	7 469	784	6.1	.6
5416121	Actuarial consulting	3	D	D	D	b	D	D
5416122	Executive placement services	9	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	8	D	D	D	f	D	D
541618	Other management consulting services	7	18 168	3 962	956	79	.2	–
54169	Other scientific & technical consulting services	18	12 616	4 379	699	88	10.1	44.8
541690	Other scientific & technical consulting services	18	12 616	4 379	699	88	10.1	44.8
5417	Scientific research & development services	8	D	D	D	b	D	D
5418	Advertising & related services	59	71 821	27 125	5 351	759	33.0	2.2
54181	Advertising agencies	15	12 707	4 045	820	113	31.8	1.2
541810	Advertising agencies	15	12 707	4 045	820	113	31.8	1.2
54182	Public relations agencies	8	5 525	2 731	342	36	51.0	2.1
541820	Public relations agencies	8	5 525	2 731	342	36	51.0	2.1
54186	Direct mail advertising	11	42 418	16 869	3 319	541	20.5	–
541860	Direct mail advertising	11	42 418	16 869	3 319	541	20.5	–
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	28	D	D	D	c	D	D
54191	Marketing research & public opinion polling	5	D	D	D	c	D	D
541910	Marketing research & public opinion polling	5	D	D	D	c	D	D
54192	Photographic services	19	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
541922	Commercial photography	8	2 226	857	202	34	67.5	4.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HUNTERDON COUNTY, NJ							
54	**Professional, scientific, & technical services**	**493**	**709 472**	**183 425**	**40 221**	**3 163**	**12.7**	**1.9**
541	Professional, scientific, & technical services	493	709 472	183 425	40 221	3 163	12.7	1.9
5411	Legal services	75	29 101	12 359	2 612	331	38.1	2.8
54111	Offices of lawyers	75	29 101	12 359	2 612	331	38.1	2.8
541110	Offices of lawyers	75	29 101	12 359	2 612	331	38.1	2.8
5411101	Offices of lawyers (except legal aid societies)	75	29 101	12 359	2 612	331	38.1	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	16 946	8 262	1 685	249	30.1	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	16 946	8 262	1 685	249	30.1	11.3
541211	Offices of certified public accountants	21	11 185	5 673	1 147	127	27.1	2.1
541219	Other accounting services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	88	D	D	D	g	D	D
54133	Engineering services	55	D	D	D	g	D	D
541330	Engineering services	55	D	D	D	g	D	D
54137	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
54138	Testing laboratories	7	D	D	D	b	D	D
541380	Testing laboratories	7	D	D	D	b	D	D
5414	Specialized design services	19	7 102	2 076	425	50	28.5	–
54143	Graphic design services	14	5 112	1 543	297	34	30.4	–
541430	Graphic design services	14	5 112	1 543	297	34	30.4	–
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	135	60 722	24 035	4 868	338	25.2	1.6
54151	Computer systems design & related services	135	60 722	24 035	4 868	338	25.2	1.6
541511	Custom computer programming services	54	22 386	12 456	2 341	171	14.4	1.5
541512	Computer systems design services	74	27 989	8 933	1 895	136	34.1	2.2
5415122	Computer systems consultants (except systems integrators)	62	23 212	7 459	1 645	113	33.4	.4
541519	Other computer related services	7	10 347	2 646	632	31	24.5	–
5416	Management, scientific, & technical consulting services	90	64 831	25 654	4 676	345	24.9	4.2
54161	Management consulting services	61	49 699	18 930	3 251	236	17.7	4.8
541611	Administrative management & general management consulting service	27	26 699	13 283	2 069	135	16.5	4.9
541614	Process, physical distribution, & logistics consulting services	9	D	D	D	b	D	D
54162	Environmental consulting services	9	7 901	2 816	637	65	53.9	.3
541620	Environmental consulting services	9	7 901	2 816	637	65	53.9	.3
54169	Other scientific & technical consulting services	20	7 231	3 908	788	44	42.7	4.0
541690	Other scientific & technical consulting services	20	7 231	3 908	788	44	42.7	4.0
5417	Scientific research & development services	11	16 169	13 154	3 372	187	3.6	9.7
54171	R&D in the physical, engineering, & life sciences	11	16 169	13 154	3 372	187	3.6	9.7
541710	R&D in the physical, engineering, & life sciences	11	16 169	13 154	3 372	187	3.6	9.7
5417102	Research & development in the life sciences	9	D	D	D	c	D	D
5418	Advertising & related services	36	26 924	9 117	1 862	241	54.2	7.8
54181	Advertising agencies	12	10 663	5 020	949	141	24.0	15.9
541810	Advertising agencies	12	10 663	5 020	949	141	24.0	15.9
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	a	D	D
	MERCER COUNTY, NJ							
54	**Professional, scientific, & technical services**	**1 223**	**1 407 284**	**586 235**	**128 130**	**10 930**	**17.5**	**5.6**
541	Professional, scientific, & technical services	1 223	1 407 284	586 235	128 130	10 930	17.5	5.6
5411	Legal services	250	220 515	98 110	19 576	1 842	15.1	3.2
54111	Offices of lawyers	233	199 275	88 485	17 670	1 656	16.0	3.4
541110	Offices of lawyers	233	199 275	88 485	17 670	1 656	16.0	3.4
5411101	Offices of lawyers (except legal aid societies)	233	199 275	88 485	17 670	1 656	16.0	3.4
54119	Other legal services	17	21 240	9 625	1 906	186	6.4	.5
541191	Title abstract & settlement offices	15	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	122	64 532	26 019	5 760	876	33.3	19.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	122	64 532	26 019	5 760	876	33.3	19.3
541211	Offices of certified public accountants	74	47 306	19 074	3 994	479	33.2	24.3
541213	Tax return preparation services	10	1 735	872	307	198	28.2	.3
541219	Other accounting services	37	D	D	D	c	D	D
5413	Architectural, engineering, & related services	171	222 096	96 279	21 586	2 039	18.9	6.3
54131	Architectural services	59	85 815	29 764	6 365	644	15.6	.8
541310	Architectural services	59	85 815	29 764	6 365	644	15.6	.8
54133	Engineering services	93	124 479	61 206	13 940	1 235	21.3	10.7
541330	Engineering services	93	124 479	61 206	13 940	1 235	21.3	10.7
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
5414	Specialized design services	34	D	D	D	c	D	D
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	24	8 384	3 160	770	86	37.3	5.7
541430	Graphic design services	24	8 384	3 160	770	86	37.3	5.7
5414301	Graphic design services (except commercial art & medical artists)	19	7 813	3 013	751	81	32.7	6.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MERCER COUNTY, NJ—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	247	210 778	95 167	18 963	1 392	27.8	4.1
54151	Computer systems design & related services	247	210 778	95 167	18 963	1 392	27.8	4.1
541511	Custom computer programming services	90	87 602	41 547	7 381	720	20.3	7.3
541512	Computer systems design services	121	103 264	44 919	10 313	543	28.3	1.3
5415121	Computer systems integrators	24	59 715	25 122	6 374	229	17.1	1.2
5415122	Computer systems consultants (except systems integrators)	97	43 549	19 797	3 939	314	43.6	1.5
541519	Other computer related services	33	18 556	8 082	1 116	112	55.4	5.1
5416	Management, scientific, & technical consulting services	211	215 299	94 343	20 950	1 429	19.5	7.6
54161	Management consulting services	155	152 568	70 249	14 691	992	18.1	3.2
541611	Administrative management & general management consulting service	62	52 504	27 101	6 480	363	26.9	4.0
541612	Human resources & executive search consulting services	41	D	D	D	e	D	D
5416122	Executive placement services	17	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	23	31 502	17 455	3 401	233	20.5	2.3
541613	Marketing consulting services	39	42 462	16 682	3 523	278	9.0	4.2
541614	Process, physical distribution, & logistics consulting services	7	D	D	D	b	D	D
54162	Environmental consulting services	20	31 273	13 328	3 526	254	6.1	25.8
541620	Environmental consulting services	20	31 273	13 328	3 526	254	6.1	25.8
54169	Other scientific & technical consulting services	36	31 458	10 766	2 733	183	39.3	10.7
541690	Other scientific & technical consulting services	36	31 458	10 766	2 733	183	39.3	10.7
5417	Scientific research & development services	43	233 026	81 693	20 511	1 382	5.0	3.6
54171	R&D in the physical, engineering, & life sciences	37	229 580	80 108	20 059	1 356	4.9	3.1
541710	R&D in the physical, engineering, & life sciences	37	229 580	80 108	20 059	1 356	4.9	3.1
5417101	R&D in the physical & engineering sciences	24	167 100	70 595	18 062	1 022	5.2	4.3
5417102	Research & development in the life sciences	13	62 480	9 513	1 997	334	4.1	–
5418	Advertising & related services	79	102 192	49 824	10 915	908	15.3	2.8
54181	Advertising agencies	26	57 803	33 802	7 686	545	.9	.6
541810	Advertising agencies	26	57 803	33 802	7 686	545	.9	.6
54182	Public relations agencies	28	20 141	7 983	1 528	123	24.2	10.5
541820	Public relations agencies	28	20 141	7 983	1 528	123	24.2	10.5
54189	Other services related to advertising	8	D	D	D	a	D	D
541890	Other services related to advertising	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	66	D	D	D	f	D	D
54191	Marketing research & public opinion polling	34	108 490	32 802	7 473	802	14.1	8.4
541910	Marketing research & public opinion polling	34	108 490	32 802	7 473	802	14.1	8.4
54192	Photographic services	20	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
541922	Commercial photography	9	3 380	1 144	258	33	30.3	.8
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D
	MIDDLESEX COUNTY, NJ							
54	**Professional, scientific, & technical services**	**2 682**	**3 953 444**	**1 790 441**	**424 380**	**33 101**	**14.0**	**8.6**
541	Professional, scientific, & technical services	2 682	3 953 444	1 790 441	424 380	33 101	14.0	8.6
5411	Legal services	495	358 193	166 792	30 720	3 001	22.1	3.6
54111	Offices of lawyers	476	347 777	161 214	29 623	2 895	22.5	3.6
541110	Offices of lawyers	476	347 777	161 214	29 623	2 895	22.5	3.6
5411101	Offices of lawyers (except legal aid societies)	476	347 777	161 214	29 623	2 895	22.5	3.6
54119	Other legal services	19	10 416	5 578	1 097	106	7.6	3.2
541191	Title abstract & settlement offices	18	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	249	256 761	105 439	24 012	2 240	13.9	19.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	249	256 761	105 439	24 012	2 240	13.9	19.5
541211	Offices of certified public accountants	154	D	D	D	g	D	D
541213	Tax return preparation services	20	D	D	D	b	D	D
541214	Payroll services	12	D	D	D	f	D	D
541219	Other accounting services	63	D	D	D	c	D	D
5413	Architectural, engineering, & related services	265	334 303	142 712	31 140	2 962	17.1	3.0
54131	Architectural services	26	17 527	7 322	1 798	174	28.4	1.6
541310	Architectural services	26	17 527	7 322	1 798	174	28.4	1.6
54133	Engineering services	173	240 549	101 370	21 534	1 954	19.1	3.5
541330	Engineering services	173	240 549	101 370	21 534	1 954	19.1	3.5
54135	Building inspection services	17	D	D	D	b	D	D
541350	Building inspection services	17	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	19	14 985	7 719	1 655	216	4.3	.5
541370	Surveying & mapping (except geophysical) services	19	14 985	7 719	1 655	216	4.3	.5
54138	Testing laboratories	23	D	D	D	f	D	D
541380	Testing laboratories	23	D	D	D	f	D	D
5414	Specialized design services	54	18 617	5 684	1 121	169	40.4	4.8
54143	Graphic design services	41	16 271	5 319	1 063	147	36.0	1.2
541430	Graphic design services	41	16 271	5 319	1 063	147	36.0	1.2
5414301	Graphic design services (except commercial art & medical artists)	40	D	D	D	c	D	D
5415	Computer systems design & related services	1 068	2 174 125	1 067 320	265 386	15 621	10.4	8.0
54151	Computer systems design & related services	1 068	2 174 125	1 067 320	265 386	15 621	10.4	8.0
541511	Custom computer programming services	521	D	D	D	i	D	D
541512	Computer systems design services	383	1 153 189	519 837	145 629	7 773	6.4	9.6
5415121	Computer systems integrators	63	202 607	55 061	12 148	979	4.9	34.5
5415122	Computer systems consultants (except systems integrators)	320	950 582	464 776	133 481	6 794	6.7	4.3
541519	Other computer related services	153	D	D	D	g	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MIDDLESEX COUNTY, NJ—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	316	263 996	123 424	27 359	3 975	20.3	16.6
54161	Management consulting services	221	206 933	98 072	21 329	3 493	16.6	16.4
541611	Administrative management & general management consulting service	73	55 921	24 027	4 867	392	13.2	7.6
541612	Human resources & executive search consulting services	68	37 485	17 935	3 358	347	44.3	2.7
5416122	Executive placement services	46	22 913	11 001	1 906	257	51.8	1.1
5416123	Human resources & personnel management consulting	19	D	D	D	b	D	D
541613	Marketing consulting services	43	73 796	40 424	9 374	2 339	4.2	36.5
541614	Process, physical distribution, & logistics consulting services	22	28 095	12 619	2 915	353	17.8	–
541618	Other management consulting services	15	11 636	3 067	815	62	19.9	14.3
54162	Environmental consulting services	25	13 688	5 178	1 231	131	30.3	51.9
541620	Environmental consulting services	25	13 688	5 178	1 231	131	30.3	51.9
54169	Other scientific & technical consulting services	70	43 375	20 174	4 799	351	34.3	6.6
541690	Other scientific & technical consulting services	70	43 375	20 174	4 799	351	34.3	6.6
5417	Scientific research & development services	55	340 987	118 499	31 597	3 058	6.5	11.8
54171	R&D in the physical, engineering, & life sciences	52	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	52	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	29	162 939	44 672	13 333	840	4.3	1.5
5417102	Research & development in the life sciences	23	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities	3	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	3	D	D	D	g	D	D
5418	Advertising & related services	115	146 872	44 416	9 309	1 468	43.7	4.0
54181	Advertising agencies	42	34 393	15 600	3 138	324	16.2	3.9
541810	Advertising agencies	42	34 393	15 600	3 138	324	16.2	3.9
54182	Public relations agencies	19	9 352	3 985	798	63	10.7	2.7
541820	Public relations agencies	19	9 352	3 985	798	63	10.7	2.7
54186	Direct mail advertising	13	33 569	9 476	1 915	527	67.3	10.2
541860	Direct mail advertising	13	33 569	9 476	1 915	527	67.3	10.2
54187	Advertising material distribution services	3	D	D	D	e	D	D
541870	Advertising material distribution services	3	D	D	D	e	D	D
54189	Other services related to advertising	27	D	D	D	c	D	D
541890	Other services related to advertising	27	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	14	D	D	D	c	D	D
5418903	Sign painting & lettering shop	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	65	59 590	16 155	3 736	607	14.9	1.3
54191	Marketing research & public opinion polling	13	D	D	D	e	D	D
541910	Marketing research & public opinion polling	13	D	D	D	e	D	D
54192	Photographic services	40	11 197	3 240	661	160	39.5	1.4
541921	Photographic studios, portrait	33	D	D	D	c	D	D
541922	Commercial photography	7	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	9	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	c	D	D
	MONMOUTH COUNTY, NJ							
54	**Professional, scientific, & technical services**	**2 195**	**1 460 206**	**617 643**	**140 555**	**13 292**	**26.3**	**11.1**
541	Professional, scientific, & technical services	2 195	1 460 206	617 643	140 555	13 292	26.3	11.1
5411	Legal services	500	261 967	111 753	22 442	2 662	27.2	6.7
54111	Offices of lawyers	474	247 289	106 512	21 169	2 512	27.3	7.0
541110	Offices of lawyers	474	247 289	106 512	21 169	2 512	27.3	7.0
5411101	Offices of lawyers (except legal aid societies)	474	247 289	106 512	21 169	2 512	27.3	7.0
54119	Other legal services	26	14 678	5 241	1 273	150	24.9	.6
541191	Title abstract & settlement offices	20	13 194	4 791	1 191	131	20.8	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	274	84 670	33 517	7 322	1 206	43.2	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	274	84 670	33 517	7 322	1 206	43.2	9.0
541211	Offices of certified public accountants	179	67 224	26 780	5 760	685	40.7	6.3
541213	Tax return preparation services	18	3 333	1 416	481	246	29.3	1.4
541219	Other accounting services	70	11 364	3 934	789	206	69.5	13.0
5413	Architectural, engineering, & related services	243	288 519	124 830	27 481	2 798	23.2	16.7
54131	Architectural services	41	11 814	4 073	773	112	64.7	4.8
541310	Architectural services	41	11 814	4 073	773	112	64.7	4.8
54133	Engineering services	162	266 758	115 945	25 647	2 541	20.7	17.5
541330	Engineering services	162	266 758	115 945	25 647	2 541	20.7	17.5
54135	Building inspection services	13	D	D	D	b	D	D
541350	Building inspection services	13	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	21	4 409	2 093	443	81	41.2	17.5
541370	Surveying & mapping (except geophysical) services	21	4 409	2 093	443	81	41.2	17.5
5414	Specialized design services	75	32 019	7 265	1 570	223	34.0	8.9
54141	Interior design services	22	D	D	D	b	D	D
541410	Interior design services	22	D	D	D	b	D	D
54143	Graphic design services	46	23 434	5 568	1 284	153	24.8	8.0
541430	Graphic design services	46	23 434	5 568	1 284	153	24.8	8.0
5414301	Graphic design services (except commercial art & medical artists)	40	D	D	D	b	D	D
5414302	Commercial art	6	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONMOUTH COUNTY, NJ—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	570	396 648	185 204	39 907	3 226	22.1	14.1
54151	Computer systems design & related services	570	396 648	185 204	39 907	3 226	22.1	14.1
541511	Custom computer programming services	233	216 508	113 514	24 293	2 032	11.2	18.6
541512	Computer systems design services	248	156 971	61 682	13 579	1 028	33.5	7.6
5415121	Computer systems integrators	53	47 984	15 677	3 993	293	26.6	10.4
5415122	Computer systems consultants (except systems integrators)	195	108 987	46 005	9 586	735	36.6	6.4
541519	Other computer related services	81	15 885	6 805	1 189	110	66.8	12.7
5416	Management, scientific, & technical consulting services	320	138 351	56 807	11 409	1 102	46.7	7.1
54161	Management consulting services	244	95 933	39 938	7 809	747	53.1	7.1
541611	Administrative management & general management consulting service	97	37 515	17 956	3 646	309	30.9	7.0
541612	Human resources & executive search consulting services	67	25 148	10 567	1 805	200	73.3	7.1
5416122	Executive placement services	41	14 271	5 177	832	124	77.1	9.9
5416123	Human resources & personnel management consulting	19	6 526	2 711	479	40	94.2	5.8
541613	Marketing consulting services	49	23 869	6 989	1 326	106	75.5	4.9
541618	Other management consulting services	15	5 406	2 729	615	78	38.9	15.5
54162	Environmental consulting services	27	20 948	7 348	1 705	181	26.0	13.8
541620	Environmental consulting services	27	20 948	7 348	1 705	181	26.0	13.8
54169	Other scientific & technical consulting services	49	21 470	9 521	1 895	174	38.2	.9
541690	Other scientific & technical consulting services	49	21 470	9 521	1 895	174	38.2	.9
5417	Scientific research & development services	27	151 097	70 616	23 969	1 149	1.8	2.4
54171	R&D in the physical, engineering, & life sciences	24	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	24	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	19	D	D	D	g	D	D
5418	Advertising & related services	122	79 797	18 142	4 303	548	43.5	18.8
54181	Advertising agencies	37	12 717	4 952	1 359	130	61.3	2.3
541810	Advertising agencies	37	12 717	4 952	1 359	130	61.3	2.3
54182	Public relations agencies	14	6 046	1 496	403	46	77.6	4.5
541820	Public relations agencies	14	6 046	1 496	403	46	77.6	4.5
54186	Direct mail advertising	15	D	D	D	c	D	D
541860	Direct mail advertising	15	D	D	D	c	D	D
54189	Other services related to advertising	32	23 076	2 591	593	92	37.7	4.3
541890	Other services related to advertising	32	23 076	2 591	593	92	37.7	4.3
5418902	Advertising specialties goods distributor	18	D	D	D	b	D	D
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	64	27 138	9 509	2 152	378	32.7	7.0
54191	Marketing research & public opinion polling	13	D	D	D	c	D	D
541910	Marketing research & public opinion polling	13	D	D	D	c	D	D
54192	Photographic services	44	D	D	D	c	D	D
541921	Photographic studios, portrait	28	D	D	D	b	D	D
541922	Commercial photography	16	3 804	1 256	289	42	33.0	43.2
54199	All other professional, scientific, & technical services	7	5 487	2 190	624	55	10.4	1.5
541990	All other professional, scientific, & technical services	7	5 487	2 190	624	55	10.4	1.5
	MORRIS COUNTY, NJ							
54	**Professional, scientific, & technical services**	**2 452**	**3 528 374**	**1 443 599**	**328 482**	**26 674**	**17.4**	**5.5**
541	Professional, scientific, & technical services	2 452	3 528 374	1 443 599	328 482	26 674	17.4	5.5
5411	Legal services	493	516 924	231 621	46 402	4 286	24.9	1.3
54111	Offices of lawyers	472	500 999	224 620	44 728	4 050	25.4	1.3
541110	Offices of lawyers	472	500 999	224 620	44 728	4 050	25.4	1.3
5411101	Offices of lawyers (except legal aid societies)	472	500 999	224 620	44 728	4 050	25.4	1.3
54119	Other legal services	21	15 925	7 001	1 674	236	11.4	.3
541191	Title abstract & settlement offices	17	15 383	6 882	1 653	230	11.1	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	275	629 158	224 818	52 229	4 866	7.2	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	275	629 158	224 818	52 229	4 866	7.2	1.8
541211	Offices of certified public accountants	176	447 338	159 104	36 072	3 167	7.5	1.2
541213	Tax return preparation services	15	D	D	D	c	D	D
541214	Payroll services	10	D	D	D	g	D	D
541219	Other accounting services	74	D	D	D	e	D	D
5413	Architectural, engineering, & related services	331	279 756	122 327	28 758	2 543	29.6	7.2
54131	Architectural services	61	29 720	12 103	2 425	259	29.0	3.0
541310	Architectural services	61	29 720	12 103	2 425	259	29.0	3.0
54133	Engineering services	216	226 896	98 784	23 139	1 982	29.9	8.0
541330	Engineering services	216	226 896	98 784	23 139	1 982	29.9	8.0
54135	Building inspection services	11	1 850	579	110	20	56.3	–
541350	Building inspection services	11	1 850	579	110	20	56.3	–
54137	Surveying & mapping (except geophysical) services	23	6 634	2 866	641	86	35.5	13.8
541370	Surveying & mapping (except geophysical) services	23	6 634	2 866	641	86	35.5	13.8
54138	Testing laboratories	17	14 363	7 910	2 427	193	19.6	1.3
541380	Testing laboratories	17	14 363	7 910	2 427	193	19.6	1.3
5414	Specialized design services	116	52 582	16 881	3 708	398	39.3	3.8
54141	Interior design services	31	11 179	3 171	588	84	46.8	7.4
541410	Interior design services	31	11 179	3 171	588	84	46.8	7.4
54143	Graphic design services	77	36 964	11 773	2 723	283	41.3	3.1
541430	Graphic design services	77	36 964	11 773	2 723	283	41.3	3.1
5414301	Graphic design services (except commercial art & medical artists)	63	32 352	10 672	2 435	245	40.1	2.4
5414302	Commercial art	14	4 612	1 101	288	38	49.9	8.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MORRIS COUNTY, NJ—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	581	811 616	326 803	74 104	5 233	21.2	11.7
54151	Computer systems design & related services	581	811 616	326 803	74 104	5 233	21.2	11.7
541511	Custom computer programming services	251	326 621	151 054	35 483	2 767	29.6	3.9
541512	Computer systems design services	254	435 247	153 499	34 180	2 161	13.3	18.6
5415121	Computer systems integrators	59	321 780	92 657	22 655	1 262	4.3	23.3
5415122	Computer systems consultants (except systems integrators)	195	113 467	60 842	11 525	899	38.7	5.3
541519	Other computer related services	73	47 378	21 345	3 998	283	37.8	2.2
5416	Management, scientific, & technical consulting services	400	708 315	258 673	57 389	3 848	13.9	4.3
54161	Management consulting services	306	657 315	240 344	53 508	3 419	12.2	3.5
541611	Administrative management & general management consulting service	125	506 252	177 596	40 313	2 326	6.9	3.3
541612	Human resources & executive search consulting services	93	66 242	33 888	6 578	540	36.0	4.5
5416122	Executive placement services	53	35 202	20 067	3 877	324	38.2	3.5
5416123	Human resources & personnel management consulting	37	29 921	13 056	2 511	206	33.3	5.8
541613	Marketing consulting services	59	63 705	20 733	4 823	415	30.4	5.7
541614	Process, physical distribution, & logistics consulting services	17	17 186	6 832	1 546	113	9.2	–
541618	Other management consulting services	12	3 930	1 295	248	25	20.5	–
54162	Environmental consulting services	40	28 759	9 929	2 439	279	33.9	4.8
541620	Environmental consulting services	40	28 759	9 929	2 439	279	33.9	4.8
54169	Other scientific & technical consulting services	54	22 241	8 400	1 442	150	38.0	25.7
541690	Other scientific & technical consulting services	54	22 241	8 400	1 442	150	38.0	25.7
5417	Scientific research & development services	38	253 759	151 510	39 154	3 062	2.2	3.1
54171	R&D in the physical, engineering, & life sciences	32	249 802	150 208	39 032	3 058	1.9	2.2
541710	R&D in the physical, engineering, & life sciences	32	249 802	150 208	39 032	3 058	1.9	2.2
5417101	R&D in the physical & engineering sciences	16	D	D	D	f	D	D
5417102	Research & development in the life sciences	16	D	D	D	g	D	D
5418	Advertising & related services	150	231 956	96 258	23 800	2 086	20.5	7.3
54181	Advertising agencies	72	134 215	67 880	17 524	1 341	22.5	2.6
541810	Advertising agencies	72	134 215	67 880	17 524	1 341	22.5	2.6
54182	Public relations agencies	21	10 728	4 474	1 115	89	36.7	.4
541820	Public relations agencies	21	10 728	4 474	1 115	89	36.7	.4
54184	Media representatives	13	9 072	2 430	518	59	49.0	32.5
541840	Media representatives	13	9 072	2 430	518	59	49.0	32.5
54186	Direct mail advertising	8	30 995	12 030	2 633	321	11.7	28.2
541860	Direct mail advertising	8	30 995	12 030	2 633	321	11.7	28.2
54189	Other services related to advertising	27	D	D	D	c	D	D
541890	Other services related to advertising	27	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	16	29 363	3 546	711	96	12.1	1.0
5418909	All other advertising	4	8 412	2 748	591	109	–	4.7
5419	Other professional, scientific, & technical services	68	44 308	14 708	2 938	352	25.2	12.0
54191	Marketing research & public opinion polling	26	D	D	D	c	D	D
541910	Marketing research & public opinion polling	26	D	D	D	c	D	D
54192	Photographic services	27	7 703	2 189	436	92	41.6	1.0
541921	Photographic studios, portrait	12	D	D	D	b	D	D
541922	Commercial photography	15	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	13	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	13	D	D	D	b	D	D
	OCEAN COUNTY, NJ							
54	**Professional, scientific, & technical services**	**831**	**347 780**	**151 073**	**32 292**	**4 325**	**35.6**	**8.7**
541	Professional, scientific, & technical services	831	347 780	151 073	32 292	4 325	35.6	8.7
5411	Legal services	275	117 439	49 072	10 244	1 232	29.5	5.3
54111	Offices of lawyers	261	109 757	46 776	9 647	1 161	30.2	5.6
541110	Offices of lawyers	261	109 757	46 776	9 647	1 161	30.2	5.6
5411101	Offices of lawyers (except legal aid societies)	261	109 757	46 776	9 647	1 161	30.2	5.6
54119	Other legal services	14	7 682	2 296	597	71	19.7	1.3
541191	Title abstract & settlement offices	14	7 682	2 296	597	71	19.7	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	129	49 394	27 191	5 717	1 015	32.0	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	129	49 394	27 191	5 717	1 015	32.0	7.5
541211	Offices of certified public accountants	68	21 514	7 983	2 022	289	51.6	3.6
541213	Tax return preparation services	17	D	D	D	e	D	D
541219	Other accounting services	39	D	D	D	c	D	D
5413	Architectural, engineering, & related services	144	82 711	40 427	8 798	999	37.1	16.7
54131	Architectural services	28	8 213	3 038	635	112	73.4	22.9
541310	Architectural services	28	8 213	3 038	635	112	73.4	22.9
54133	Engineering services	69	59 862	31 278	6 733	691	28.7	19.0
541330	Engineering services	69	59 862	31 278	6 733	691	28.7	19.0
54135	Building inspection services	14	D	D	D	b	D	D
541350	Building inspection services	14	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	28	8 336	3 948	921	128	63.0	–
541370	Surveying & mapping (except geophysical) services	28	8 336	3 948	921	128	63.0	–
5414	Specialized design services	25	6 522	1 929	406	47	50.1	2.3
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
54143	Graphic design services	14	1 624	396	88	18	75.1	.9
541430	Graphic design services	14	1 624	396	88	18	75.1	.9

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OCEAN COUNTY, NJ—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	107	35 143	15 068	3 490	363	45.5	6.2
54151	Computer systems design & related services	107	35 143	15 068	3 490	363	45.5	6.2
541511	Custom computer programming services	44	9 698	5 007	1 206	107	32.3	8.4
541512	Computer systems design services	46	16 860	5 395	1 095	157	61.0	7.5
5415122	Computer systems consultants (except systems integrators)	37	8 207	2 681	505	51	78.4	7.7
541519	Other computer related services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	93	25 741	7 363	1 397	184	72.9	9.4
54161	Management consulting services	68	18 904	4 685	862	129	72.4	5.7
541611	Administrative management & general management consulting service	24	8 819	1 549	298	43	91.0	2.1
541612	Human resources & executive search consulting services	17	D	D	D	b	D	D
5416122	Executive placement services	11	3 868	1 266	244	31	56.9	4.6
54162	Environmental consulting services	9	4 714	1 800	422	41	76.2	17.5
541620	Environmental consulting services	9	4 714	1 800	422	41	76.2	17.5
5418	Advertising & related services	36	23 550	7 278	1 650	262	13.7	3.6
54189	Other services related to advertising	9	2 851	784	175	29	17.9	–
541890	Other services related to advertising	9	2 851	784	175	29	17.9	–
5418903	Sign painting & lettering shop	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	18	6 645	2 419	512	212	16.6	11.0
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	PASSAIC COUNTY, NJ							
54	**Professional, scientific, & technical services**	**1 083**	**817 066**	**256 007**	**59 541**	**7 338**	**25.0**	**6.7**
541	Professional, scientific, & technical services	1 083	817 066	256 007	59 541	7 338	25.0	6.7
5411	Legal services	316	136 745	46 485	11 015	1 377	37.6	6.9
54111	Offices of lawyers	307	132 767	44 978	10 853	1 351	37.0	6.9
541110	Offices of lawyers	307	132 767	44 978	10 853	1 351	37.0	6.9
5411101	Offices of lawyers (except legal aid societies)	307	132 767	44 978	10 853	1 351	37.0	6.9
54119	Other legal services	9	3 978	1 507	162	26	56.6	8.5
541191	Title abstract & settlement offices	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	158	105 758	39 700	11 106	1 509	22.5	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	158	105 758	39 700	11 106	1 509	22.5	2.7
541211	Offices of certified public accountants	94	39 171	13 886	4 237	377	46.3	4.0
541213	Tax return preparation services	14	5 697	2 430	866	548	19.7	3.1
541214	Payroll services	5	D	D	D	e	D	D
541219	Other accounting services	45	D	D	D	c	D	D
5413	Architectural, engineering, & related services	134	68 919	28 913	5 934	774	47.1	9.0
54131	Architectural services	28	10 365	4 391	783	116	30.8	4.5
541310	Architectural services	28	10 365	4 391	783	116	30.8	4.5
54133	Engineering services	71	35 448	14 554	3 034	357	40.8	15.0
541330	Engineering services	71	35 448	14 554	3 034	357	40.8	15.0
54137	Surveying & mapping (except geophysical) services	14	2 896	1 524	355	54	51.0	–
541370	Surveying & mapping (except geophysical) services	14	2 896	1 524	355	54	51.0	–
54138	Testing laboratories	12	19 151	8 234	1 738	239	65.7	1.6
541380	Testing laboratories	12	19 151	8 234	1 738	239	65.7	1.6
5414	Specialized design services	52	D	D	D	c	D	D
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
54143	Graphic design services	34	16 580	4 430	1 002	120	34.0	4.3
541430	Graphic design services	34	16 580	4 430	1 002	120	34.0	4.3
5414301	Graphic design services (except commercial art & medical artists)	31	D	D	D	c	D	D
5415	Computer systems design & related services	189	105 858	47 272	10 075	734	27.3	15.6
54151	Computer systems design & related services	189	105 858	47 272	10 075	734	27.3	15.6
541511	Custom computer programming services	62	30 422	18 155	3 739	238	21.1	1.1
541512	Computer systems design services	91	54 432	22 677	5 113	343	27.8	23.8
5415121	Computer systems integrators	25	41 348	15 903	3 729	240	9.2	30.9
5415122	Computer systems consultants (except systems integrators)	66	13 084	6 774	1 384	103	86.4	1.5
541519	Other computer related services	33	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	117	57 339	20 118	4 158	566	42.3	5.6
54161	Management consulting services	95	47 717	17 620	3 564	497	42.8	6.3
541611	Administrative management & general management consulting service	42	15 698	7 548	1 582	150	41.0	16.0
541612	Human resources & executive search consulting services	23	10 171	4 896	771	100	45.8	.9
5416122	Executive placement services	16	D	D	D	b	D	D
541613	Marketing consulting services	22	10 440	3 016	580	55	77.7	.6
541618	Other management consulting services	2	D	D	D	c	D	D
54162	Environmental consulting services	10	7 791	1 631	400	48	32.9	2.6
541620	Environmental consulting services	10	7 791	1 631	400	48	32.9	2.6
5417	Scientific research & development services	6	D	D	D	b	D	D
5418	Advertising & related services	73	123 145	35 828	8 674	1 442	21.0	6.8
54181	Advertising agencies	22	8 869	4 326	956	89	12.3	27.0
541810	Advertising agencies	22	8 869	4 326	956	89	12.3	27.0
54186	Direct mail advertising	11	80 713	23 362	5 803	959	6.2	4.6
541860	Direct mail advertising	11	80 713	23 362	5 803	959	6.2	4.6
54189	Other services related to advertising	20	25 389	5 193	1 194	314	68.9	–
541890	Other services related to advertising	20	25 389	5 193	1 194	314	68.9	–
5418902	Advertising specialties goods distributor	10	21 431	3 545	865	144	77.8	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PASSAIC COUNTY, NJ—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	38	D	D	D	f	D	D
54191	Marketing research & public opinion polling	15	D	D	D	f	D	D
541910	Marketing research & public opinion polling	15	D	D	D	f	D	D
54192	Photographic services	18	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
541922	Commercial photography	8	D	D	D	a	D	D
	SALEM COUNTY, NJ							
54	**Professional, scientific, & technical services**	**86**	**22 293**	**9 094**	**1 964**	**301**	**45.3**	**7.0**
541	Professional, scientific, & technical services	86	22 293	9 094	1 964	301	45.3	7.0
5411	Legal services	32	8 451	3 293	658	102	39.5	9.3
54111	Offices of lawyers	29	7 733	3 001	597	90	40.9	8.1
541110	Offices of lawyers	29	7 733	3 001	597	90	40.9	8.1
5411101	Offices of lawyers (except legal aid societies)	29	7 733	3 001	597	90	40.9	8.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 458	1 560	454	89	46.2	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 458	1 560	454	89	46.2	2.0
5413	Architectural, engineering, & related services	15	5 900	3 010	582	59	29.7	11.7
	SOMERSET COUNTY, NJ							
54	**Professional, scientific, & technical services**	**1 501**	**2 218 919**	**898 168**	**203 177**	**23 781**	**22.8**	**5.8**
541	Professional, scientific, & technical services	1 501	2 218 919	898 168	203 177	23 781	22.8	5.8
5411	Legal services	216	149 594	65 058	14 450	1 253	39.2	3.4
54111	Offices of lawyers	205	145 199	63 934	14 183	1 217	40.0	3.3
541110	Offices of lawyers	205	145 199	63 934	14 183	1 217	40.0	3.3
5411101	Offices of lawyers (except legal aid societies)	205	145 199	63 934	14 183	1 217	40.0	3.3
54119	Other legal services	11	4 395	1 124	267	36	11.8	5.4
541191	Title abstract & settlement offices	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	119	225 663	148 411	32 638	10 946	82.8	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	119	225 663	148 411	32 638	10 946	82.8	9.7
541211	Offices of certified public accountants	79	D	D	D	e	D	D
541213	Tax return preparation services	10	3 733	1 466	432	210	25.3	16.7
541214	Payroll services	2	D	D	D	j	D	D
541219	Other accounting services	28	D	D	D	b	D	D
5413	Architectural, engineering, & related services	172	D	D	D	g	D	D
54131	Architectural services	25	D	D	D	c	D	D
541310	Architectural services	25	D	D	D	c	D	D
54133	Engineering services	114	D	D	D	g	D	D
541330	Engineering services	114	D	D	D	g	D	D
54135	Building inspection services	8	D	D	D	b	D	D
541350	Building inspection services	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	15	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	15	D	D	D	b	D	D
54138	Testing laboratories	8	D	D	D	b	D	D
541380	Testing laboratories	8	D	D	D	b	D	D
5414	Specialized design services	64	26 808	8 753	1 368	214	43.6	4.9
54141	Interior design services	17	7 228	1 071	184	43	67.4	.7
541410	Interior design services	17	7 228	1 071	184	43	67.4	.7
54143	Graphic design services	42	17 445	6 968	1 073	160	29.1	7.3
541430	Graphic design services	42	17 445	6 968	1 073	160	29.1	7.3
5414301	Graphic design services (except commercial art & medical artists)	39	D	D	D	c	D	D
5415	Computer systems design & related services	553	1 057 929	360 383	83 723	6 045	9.1	3.8
54151	Computer systems design & related services	553	1 057 929	360 383	83 723	6 045	9.1	3.8
541511	Custom computer programming services	252	D	D	D	g	D	D
541512	Computer systems design services	222	286 172	157 974	31 217	2 904	18.1	9.7
5415121	Computer systems integrators	34	61 584	24 178	5 134	394	16.7	2.2
5415122	Computer systems consultants (except systems integrators)	188	224 588	133 796	26 083	2 510	18.4	11.7
541513	Computer facilities management services	9	D	D	D	g	D	D
541519	Other computer related services	70	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	245	327 732	123 747	27 740	1 691	18.7	5.4
54161	Management consulting services	185	285 836	108 163	24 592	1 434	15.5	3.9
541611	Administrative management & general management consulting service	83	162 115	61 299	12 227	779	11.0	2.6
541612	Human resources & executive search consulting services	49	61 933	31 254	9 185	386	12.0	6.1
5416121	Actuarial consulting	3	D	D	D	c	D	D
5416122	Executive placement services	25	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	21	D	D	D	b	D	D
541613	Marketing consulting services	34	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	7	D	D	D	b	D	D
541618	Other management consulting services	12	16 073	3 496	643	27	45.0	.1
54162	Environmental consulting services	15	17 853	7 256	1 649	153	33.1	11.1
541620	Environmental consulting services	15	17 853	7 256	1 649	153	33.1	11.1
54169	Other scientific & technical consulting services	45	24 043	8 328	1 499	104	46.4	19.3
541690	Other scientific & technical consulting services	45	24 043	8 328	1 499	104	46.4	19.3
5417	Scientific research & development services	25	52 060	28 421	6 470	499	20.0	39.1
54171	R&D in the physical, engineering, & life sciences	22	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	22	D	D	D	e	D	D
5417102	Research & development in the life sciences	9	D	D	D	e	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOMERSET COUNTY, NJ—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	75	79 759	28 301	6 942	642	34.9	13.1
54181	Advertising agencies	27	16 109	6 904	1 532	139	36.2	12.8
541810	Advertising agencies	27	16 109	6 904	1 532	139	36.2	12.8
54184	Media representatives	8	26 713	13 918	3 847	337	6.9	.2
541840	Media representatives	8	26 713	13 918	3 847	337	6.9	.2
5418402	Publishers' advertising representatives	5	D	D	D	e	D	D
54186	Direct mail advertising	12	D	D	D	b	D	D
541860	Direct mail advertising	12	D	D	D	b	D	D
54189	Other services related to advertising	12	D	D	D	b	D	D
541890	Other services related to advertising	12	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	32	D	D	D	e	D	D
54191	Marketing research & public opinion polling	15	59 281	24 466	4 674	406	11.4	6.9
541910	Marketing research & public opinion polling	15	59 281	24 466	4 674	406	11.4	6.9
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	SUSSEX COUNTY, NJ							
54	**Professional, scientific, & technical services**	**329**	**109 065**	**40 589**	**8 381**	**1 059**	**52.1**	**7.4**
541	Professional, scientific, & technical services	329	109 065	40 589	8 381	1 059	52.1	7.4
5411	Legal services	64	23 810	8 921	1 879	299	32.2	11.0
54111	Offices of lawyers	56	21 471	7 875	1 634	259	27.0	11.2
541110	Offices of lawyers	56	21 471	7 875	1 634	259	27.0	11.2
5411101	Offices of lawyers (except legal aid societies)	56	21 471	7 875	1 634	259	27.0	11.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	6 554	2 745	654	104	54.7	20.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	6 554	2 745	654	104	54.7	20.4
541211	Offices of certified public accountants	19	4 667	1 981	465	65	60.4	24.1
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	62	19 375	8 727	1 894	229	67.6	6.2
54137	Surveying & mapping (except geophysical) services	17	3 586	1 643	377	61	67.5	16.6
541370	Surveying & mapping (except geophysical) services	17	3 586	1 643	377	61	67.5	16.6
5414	Specialized design services	20	8 126	916	177	34	79.6	4.8
54141	Interior design services	7	D	D	D	a	D	D
541410	Interior design services	7	D	D	D	a	D	D
54143	Graphic design services	10	D	D	D	a	D	D
541430	Graphic design services	10	D	D	D	a	D	D
5415	Computer systems design & related services	70	21 711	9 108	1 896	162	48.4	2.7
54151	Computer systems design & related services	70	21 711	9 108	1 896	162	48.4	2.7
541511	Custom computer programming services	26	12 839	5 516	1 232	99	18.9	.6
541512	Computer systems design services	35	8 120	3 221	593	54	94.2	3.7
5415122	Computer systems consultants (except systems integrators)	31	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	45	19 731	7 891	1 413	142	71.4	3.2
54161	Management consulting services	27	11 415	4 632	691	78	60.0	3.6
541612	Human resources & executive search consulting services	7	4 581	2 714	554	58	35.3	9.1
5416122	Executive placement services	6	D	D	D	b	D	D
541613	Marketing consulting services	5	3 976	566	20	2	100.0	–
54162	Environmental consulting services	11	5 348	1 837	385	49	95.8	4.2
541620	Environmental consulting services	11	5 348	1 837	385	49	95.8	4.2
54169	Other scientific & technical consulting services	7	2 968	1 422	337	15	71.3	–
541690	Other scientific & technical consulting services	7	2 968	1 422	337	15	71.3	–
5418	Advertising & related services	17	6 458	1 324	279	40	10.1	19.5
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	1 943	401	77	30	28.6	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	UNION COUNTY, NJ							
54	**Professional, scientific, & technical services**	**1 554**	**1 178 074**	**479 955**	**102 073**	**10 502**	**26.2**	**5.8**
541	Professional, scientific, & technical services	1 554	1 178 074	479 955	102 073	10 502	26.2	5.8
5411	Legal services	443	256 116	101 467	21 173	2 368	31.4	3.8
54111	Offices of lawyers	424	242 545	96 952	20 347	2 250	31.6	2.9
541110	Offices of lawyers	424	242 545	96 952	20 347	2 250	31.6	2.9
5411101	Offices of lawyers (except legal aid societies)	424	242 545	96 952	20 347	2 250	31.6	2.9
54119	Other legal services	19	13 571	4 515	826	118	27.8	19.7
541191	Title abstract & settlement offices	12	10 700	4 125	743	102	9.4	24.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	202	96 991	43 013	8 477	1 175	39.5	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	202	96 991	43 013	8 477	1 175	39.5	6.1
541211	Offices of certified public accountants	141	79 040	35 774	7 115	783	41.2	2.9
541213	Tax return preparation services	14	4 791	2 456	382	249	13.9	16.3
541219	Other accounting services	42	10 364	3 418	734	108	49.3	13.2
5413	Architectural, engineering, & related services	190	138 603	59 267	13 079	1 450	30.0	16.3
54131	Architectural services	41	16 658	7 069	1 605	186	36.1	8.1
541310	Architectural services	41	16 658	7 069	1 605	186	36.1	8.1
54133	Engineering services	100	79 797	31 652	7 231	646	38.4	18.9
541330	Engineering services	100	79 797	31 652	7 231	646	38.4	18.9
54135	Building inspection services	14	D	D	D	b	D	D
541350	Building inspection services	14	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	11	3 081	1 630	314	46	31.0	5.5
541370	Surveying & mapping (except geophysical) services	11	3 081	1 630	314	46	31.0	5.5
54138	Testing laboratories	19	36 566	17 732	3 703	535	9.3	15.8
541380	Testing laboratories	19	36 566	17 732	3 703	535	9.3	15.8
5414	Specialized design services	58	32 826	9 702	2 036	237	47.3	6.4
54141	Interior design services	18	D	D	D	b	D	D
541410	Interior design services	18	D	D	D	b	D	D
54143	Graphic design services	32	20 146	5 869	1 412	148	49.1	4.0
541430	Graphic design services	32	20 146	5 869	1 412	148	49.1	4.0
5414301	Graphic design services (except commercial art & medical artists)	30	D	D	D	c	D	D
5415	Computer systems design & related services	278	295 572	153 045	31 812	2 121	12.8	2.7
54151	Computer systems design & related services	278	295 572	153 045	31 812	2 121	12.8	2.7
541511	Custom computer programming services	121	217 410	120 674	25 822	1 660	7.6	.3
541512	Computer systems design services	120	61 338	25 340	4 497	348	31.1	10.4
5415121	Computer systems integrators	28	42 138	16 010	2 701	207	11.6	8.2
5415122	Computer systems consultants (except systems integrators)	92	19 200	9 330	1 796	141	73.8	15.2
541519	Other computer related services	36	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	223	161 384	53 074	11 546	1 004	34.0	6.5
54161	Management consulting services	161	121 547	35 766	7 182	529	38.0	5.6
541611	Administrative management & general management consulting service	72	80 076	20 208	4 094	235	35.5	2.6
541612	Human resources & executive search consulting services	42	26 933	11 324	2 289	195	47.1	7.7
5416122	Executive placement services	23	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	17	D	D	D	b	D	D
541613	Marketing consulting services	32	12 154	3 329	619	62	30.0	20.9
54162	Environmental consulting services	17	20 090	7 656	1 854	239	13.1	.2
541620	Environmental consulting services	17	20 090	7 656	1 854	239	13.1	.2
54169	Other scientific & technical consulting services	45	19 747	9 652	2 510	236	31.1	18.3
541690	Other scientific & technical consulting services	45	19 747	9 652	2 510	236	31.1	18.3
5417	Scientific research & development services	9	28 515	8 160	2 386	196	26.1	18.4
54171	R&D in the physical, engineering, & life sciences	9	28 515	8 160	2 386	196	26.1	18.4
541710	R&D in the physical, engineering, & life sciences	9	28 515	8 160	2 386	196	26.1	18.4
5417102	Research & development in the life sciences	3	D	D	D	b	D	D
5418	Advertising & related services	93	111 251	29 747	6 534	1 195	23.6	3.7
54181	Advertising agencies	40	29 012	11 127	2 384	226	41.0	10.5
541810	Advertising agencies	40	29 012	11 127	2 384	226	41.0	10.5
54182	Public relations agencies	18	9 283	4 422	919	83	41.6	2.0
541820	Public relations agencies	18	9 283	4 422	919	83	41.6	2.0
54185	Display advertising	6	D	D	D	e	D	D
541850	Display advertising	6	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	3	D	D	D	e	D	D
54189	Other services related to advertising	13	D	D	D	b	D	D
541890	Other services related to advertising	13	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	58	56 816	22 480	5 030	756	11.5	.8
54191	Marketing research & public opinion polling	12	35 163	15 603	3 647	547	10.5	–
541910	Marketing research & public opinion polling	12	35 163	15 603	3 647	547	10.5	–
54192	Photographic services	34	14 570	4 491	778	157	19.3	.6
541921	Photographic studios, portrait	26	12 567	3 885	639	139	18.2	.5
54199	All other professional, scientific, & technical services	11	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WARREN COUNTY, NJ							
54	**Professional, scientific, & technical services**	**237**	**86 803**	**36 417**	**6 597**	**892**	**44.1**	**3.5**
541	Professional, scientific, & technical services	237	86 803	36 417	6 597	892	44.1	3.5
5411	Legal services	69	18 143	6 789	1 300	181	48.0	3.3
54111	Offices of lawyers	65	17 141	6 441	1 220	166	49.8	3.5
541110	Offices of lawyers	65	17 141	6 441	1 220	166	49.8	3.5
5411101	Offices of lawyers (except legal aid societies)	65	17 141	6 441	1 220	166	49.8	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	4 041	1 786	423	78	55.2	13.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	4 041	1 786	423	78	55.2	13.3
541219	Other accounting services	13	1 474	738	210	37	54.7	12.8
5413	Architectural, engineering, & related services	44	25 462	11 354	2 411	283	39.7	6.3
54133	Engineering services	28	22 506	9 974	2 170	235	34.1	7.1
541330	Engineering services	28	22 506	9 974	2 170	235	34.1	7.1
5414	Specialized design services	7	2 218	1 138	228	26	27.3	–
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	51	25 604	11 769	1 464	108	31.9	.5
54151	Computer systems design & related services	51	25 604	11 769	1 464	108	31.9	.5
541511	Custom computer programming services	21	D	D	D	b	D	D
541512	Computer systems design services	20	11 899	5 676	531	26	22.9	.3
5415122	Computer systems consultants (except systems integrators)	18	D	D	D	b	D	D
541519	Other computer related services	8	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	22	8 340	2 826	573	168	86.0	1.3
54161	Management consulting services	15	4 973	1 836	365	87	76.5	2.2
5418	Advertising & related services	7	1 470	503	119	27	10.5	–
5419	Other professional, scientific, & technical services	7	1 525	252	79	21	74.6	2.6

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ABERDEEN TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**54**	**33 278**	**16 689**	**3 646**	**287**	**31.7**	**1.6**
541	Professional, scientific, & technical services	54	33 278	16 689	3 646	287	31.7	1.6
5411	Legal services	11	3 897	1 141	329	34	50.1	2.2
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 018	911	143	42	64.9	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 018	911	143	42	64.9	8.6
541219	Other accounting services	4	1 317	481	118	35	93.8	6.2
5415	Computer systems design & related services	15	21 242	12 883	2 862	178	9.4	–
54151	Computer systems design & related services	15	21 242	12 883	2 862	178	9.4	–
541511	Custom computer programming services	8	20 398	12 413	2 768	173	6.0	–
5418	Advertising & related services	2	D	D	D	a	D	D
	ABSECON, NJ							
54	**Professional, scientific, & technical services**	**21**	**11 650**	**3 773**	**1 206**	**131**	**25.6**	**11.2**
541	Professional, scientific, & technical services	21	11 650	3 773	1 206	131	25.6	11.2
5411	Legal services	6	3 535	1 184	312	44	31.1	31.7
5413	Architectural, engineering, & related services	6	5 431	1 802	692	53	13.0	2.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALLENDALE, NJ							
54	**Professional, scientific, & technical services**	**28**	**26 779**	**9 163**	**1 961**	**194**	**9.0**	**20.3**
541	Professional, scientific, & technical services	28	26 779	9 163	1 961	194	9.0	20.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	ASBURY PARK, NJ							
54	**Professional, scientific, & technical services**	**23**	**11 225**	**4 937**	**1 428**	**156**	**33.2**	**11.7**
541	Professional, scientific, & technical services	23	11 225	4 937	1 428	156	33.2	11.7
5411	Legal services	17	7 219	2 980	802	98	44.3	18.3
54111	Offices of lawyers	17	7 219	2 980	802	98	44.3	18.3
541110	Offices of lawyers	17	7 219	2 980	802	98	44.3	18.3
5411101	Offices of lawyers (except legal aid societies)	17	7 219	2 980	802	98	44.3	18.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
	ATLANTIC CITY, NJ							
54	**Professional, scientific, & technical services**	**82**	**74 364**	**37 697**	**8 216**	**758**	**17.8**	**2.6**
541	Professional, scientific, & technical services	82	74 364	37 697	8 216	758	17.8	2.6
5411	Legal services	36	38 928	23 519	4 707	401	17.1	.3
54111	Offices of lawyers	36	38 928	23 519	4 707	401	17.1	.3
541110	Offices of lawyers	36	38 928	23 519	4 707	401	17.1	.3
5411101	Offices of lawyers (except legal aid societies)	36	38 928	23 519	4 707	401	17.1	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 026	269	94	57	95.8	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 026	269	94	57	95.8	4.2
5413	Architectural, engineering, & related services	9	7 690	3 009	604	74	30.5	5.6
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5415	Computer systems design & related services	10	14 509	7 375	2 163	145	.6	–
54151	Computer systems design & related services	10	14 509	7 375	2 163	145	.6	–
541511	Custom computer programming services	4	D	D	D	c	D	D
5418	Advertising & related services	7	7 616	2 203	443	46	9.0	.1
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	ATLANTIC HIGHLANDS, NJ							
54	**Professional, scientific, & technical services**	**20**	**4 261**	**1 989**	**429**	**54**	**72.0**	**12.0**
541	Professional, scientific, & technical services	20	4 261	1 989	429	54	72.0	12.0
	AUDUBON, NJ							
54	**Professional, scientific, & technical services**	**12**	**3 779**	**1 021**	**209**	**34**	**82.2**	**–**
541	Professional, scientific, & technical services	12	3 779	1 021	209	34	82.2	–
	BARNEGAT TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**12**	**9 734**	**2 049**	**396**	**38**	**53.8**	**2.3**
541	Professional, scientific, & technical services	12	9 734	2 049	396	38	53.8	2.3
5416	Management, scientific, & technical consulting services	3	D	D	D	a	D	D
54161	Management consulting services	3	D	D	D	a	D	D
	BARRINGTON, NJ							
54	**Professional, scientific, & technical services**	**13**	**12 579**	**4 064**	**871**	**133**	**40.8**	**.9**
541	Professional, scientific, & technical services	13	12 579	4 064	871	133	40.8	.9
5413	Architectural, engineering, & related services	4	2 003	743	169	28	70.6	–
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BAYONNE, NJ							
54	**Professional, scientific, & technical services**	**66**	**13 665**	**4 790**	**990**	**278**	**43.5**	**13.4**
541	Professional, scientific, & technical services	66	13 665	4 790	990	278	43.5	13.4
5411	Legal services	33	7 178	1 796	402	73	33.0	23.6
54111	Offices of lawyers	33	7 178	1 796	402	73	33.0	23.6
541110	Offices of lawyers	33	7 178	1 796	402	73	33.0	23.6
5411101	Offices of lawyers (except legal aid societies)	33	7 178	1 796	402	73	33.0	23.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
	BEACHWOOD, NJ							
54	**Professional, scientific, & technical services**	**14**	**5 076**	**2 145**	**458**	**63**	**71.9**	**–**
541	Professional, scientific, & technical services	14	5 076	2 145	458	63	71.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BELLEVILLE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**37**	**16 152**	**6 935**	**1 477**	**162**	**43.0**	**35.8**
541	Professional, scientific, & technical services	37	16 152	6 935	1 477	162	43.0	35.8
5411	Legal services	9	4 106	1 804	331	43	36.7	4.3
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	1 450	741	208	16	31.0	22.8
5414	Specialized design services	4	2 291	742	191	23	98.6	1.4
	BELLMAWR, NJ							
54	**Professional, scientific, & technical services**	**11**	**34 505**	**9 465**	**2 044**	**337**	**15.6**	**–**
541	Professional, scientific, & technical services	11	34 505	9 465	2 044	337	15.6	–
5411	Legal services	2	D	D	D	b	D	D
54111	Offices of lawyers	2	D	D	D	b	D	D
541110	Offices of lawyers	2	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	a	D	D
541620	Environmental consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	1	D	D	D	c	D	D
	BELMAR, NJ							
54	**Professional, scientific, & technical services**	**9**	**2 255**	**956**	**187**	**38**	**83.5**	**3.1**
541	Professional, scientific, & technical services	9	2 255	956	187	38	83.5	3.1
	BELVIDERE, NJ							
54	**Professional, scientific, & technical services**	**16**	**4 961**	**1 360**	**228**	**33**	**61.7**	**4.2**
541	Professional, scientific, & technical services	16	4 961	1 360	228	33	61.7	4.2
	BERGENFIELD, NJ							
54	**Professional, scientific, & technical services**	**39**	**11 890**	**4 509**	**701**	**103**	**68.1**	**5.5**
541	Professional, scientific, & technical services	39	11 890	4 509	701	103	68.1	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 532	439	75	19	78.2	21.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 532	439	75	19	78.2	21.8
5415	Computer systems design & related services	13	6 656	2 664	368	41	58.6	4.4
54151	Computer systems design & related services	13	6 656	2 664	368	41	58.6	4.4
	BERKELEY TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**11**	**1 549**	**382**	**81**	**17**	**86.2**	**13.8**
541	Professional, scientific, & technical services	11	1 549	382	81	17	86.2	13.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BERKELEY HEIGHTS TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**82**	**50 475**	**19 336**	**3 066**	**270**	**28.0**	**7.5**
541	Professional, scientific, & technical services	82	50 475	19 336	3 066	270	28.0	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 669	350	27	7	95.9	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 669	350	27	7	95.9	4.1
5413	Architectural, engineering, & related services	12	4 380	2 100	469	48	32.1	6.9
5414	Specialized design services	1	D	D	D	a	D	D
5415	Computer systems design & related services	30	23 431	11 275	1 728	125	17.3	14.5
54151	Computer systems design & related services	30	23 431	11 275	1 728	125	17.3	14.5
541511	Custom computer programming services	12	D	D	D	b	D	D
541512	Computer systems design services	14	11 190	6 742	798	48	10.3	27.3
541519	Other computer related services	4	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	13	14 064	3 132	558	44	27.8	–
54161	Management consulting services	8	D	D	D	a	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	4	1 919	370	58	10	94.5	–
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
	BERLIN, NJ							
54	**Professional, scientific, & technical services**	**31**	**17 290**	**8 630**	**1 887**	**239**	**39.7**	**13.3**
541	Professional, scientific, & technical services	31	17 290	8 630	1 887	239	39.7	13.3
5411	Legal services	8	5 546	2 593	404	60	42.0	–
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 345	653	119	22	34.9	27.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 345	653	119	22	34.9	27.3
5413	Architectural, engineering, & related services	7	6 101	3 522	973	95	30.8	28.6
5418	Advertising & related services	4	2 709	1 350	291	46	29.7	–
	BERNARDS TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**108**	**42 539**	**17 209**	**2 946**	**215**	**39.6**	**3.2**
541	Professional, scientific, & technical services	108	42 539	17 209	2 946	215	39.6	3.2
5411	Legal services	10	6 261	2 667	500	40	37.0	–
54111	Offices of lawyers	10	6 261	2 667	500	40	37.0	–
541110	Offices of lawyers	10	6 261	2 667	500	40	37.0	–
5411101	Offices of lawyers (except legal aid societies)	10	6 261	2 667	500	40	37.0	–
5413	Architectural, engineering, & related services	12	2 409	1 048	184	27	84.4	–
5415	Computer systems design & related services	42	17 228	5 515	995	72	37.8	4.0
54151	Computer systems design & related services	42	17 228	5 515	995	72	37.8	4.0
541511	Custom computer programming services	20	9 828	2 158	263	30	30.5	1.7
541512	Computer systems design services	12	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	11	5 233	2 681	587	31	32.1	8.8
5416	Management, scientific, & technical consulting services	20	11 993	6 628	958	44	22.4	.4
54161	Management consulting services	17	11 627	6 487	943	41	21.4	.4
541612	Human resources & executive search consulting services	3	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	a	D	D
	BERNARDSVILLE, NJ							
54	**Professional, scientific, & technical services**	**47**	**18 918**	**6 306**	**1 383**	**165**	**40.9**	**11.9**
541	Professional, scientific, & technical services	47	18 918	6 306	1 383	165	40.9	11.9
5413	Architectural, engineering, & related services	8	3 200	515	127	12	34.5	62.5
5414	Specialized design services	6	2 554	516	82	16	100.0	–
5416	Management, scientific, & technical consulting services	10	6 241	2 677	412	61	8.1	–
54161	Management consulting services	10	6 241	2 677	412	61	8.1	–
	BEVERLY, NJ							
54	**Professional, scientific, & technical services**	**3**	**352**	**35**	**–**	**–**	**74.4**	**25.6**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BLOOMFIELD TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**113**	**118 135**	**40 828**	**8 476**	**828**	**13.3**	**3.6**
541	Professional, scientific, & technical services	113	118 135	40 828	8 476	828	13.3	3.6
5411	Legal services	35	13 159	3 260	755	108	56.3	4.2
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	e	D	D
541214	Payroll services	1	D	D	D	c	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	15 002	6 760	1 615	129	9.6	3.2
54133	Engineering services	10	14 472	6 551	1 579	123	7.1	2.5
541330	Engineering services	10	14 472	6 551	1 579	123	7.1	2.5
5414	Specialized design services	4	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	2	D	D	D	a	D	D
5415	Computer systems design & related services	17	16 540	7 564	1 897	134	8.2	1.9
54151	Computer systems design & related services	17	16 540	7 564	1 897	134	8.2	1.9
541511	Custom computer programming services	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	15	5 348	2 296	446	61	45.4	26.1
54161	Management consulting services	8	3 498	1 513	280	35	56.4	–
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	1 734	391	60	15	38.4	–
	BLOOMINGDALE, NJ							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	BOGOTA, NJ							
54	**Professional, scientific, & technical services**	**12**	**2 241**	**1 235**	**218**	**26**	**63.3**	**2.9**
541	Professional, scientific, & technical services	12	2 241	1 235	218	26	63.3	2.9
	BOONTON, NJ							
54	**Professional, scientific, & technical services**	**36**	**9 931**	**3 462**	**754**	**120**	**64.6**	**2.0**
541	Professional, scientific, & technical services	36	9 931	3 462	754	120	64.6	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	5	1 762	381	87	19	100.0	–
5414	Specialized design services	4	D	D	D	a	D	D
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
	BORDENTOWN, NJ							
54	**Professional, scientific, & technical services**	**13**	**5 107**	**2 207**	**479**	**53**	**78.1**	**.4**
541	Professional, scientific, & technical services	13	5 107	2 207	479	53	78.1	.4
	BOUND BROOK, NJ							
54	**Professional, scientific, & technical services**	**30**	**14 573**	**6 345**	**1 243**	**138**	**27.5**	**15.4**
541	Professional, scientific, & technical services	30	14 573	6 345	1 243	138	27.5	15.4
5413	Architectural, engineering, & related services	7	2 947	1 386	334	44	24.1	–
54135	Building inspection services	2	D	D	D	b	D	D
541350	Building inspection services	2	D	D	D	b	D	D
5415	Computer systems design & related services	9	3 548	1 897	278	23	12.5	57.4
54151	Computer systems design & related services	9	3 548	1 897	278	23	12.5	57.4
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	BRADLEY BEACH, NJ							
54	**Professional, scientific, & technical services**	**8**	**2 211**	**484**	**88**	**14**	**64.0**	**4.7**
541	Professional, scientific, & technical services	8	2 211	484	88	14	64.0	4.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BRANCHBURG TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**67**	**87 047**	**41 768**	**8 169**	**531**	**14.2**	**3.6**
541	Professional, scientific, & technical services	67	87 047	41 768	8 169	531	14.2	3.6
5411	Legal services	6	D	D	D	a	D	D
54111	Offices of lawyers	6	D	D	D	a	D	D
541110	Offices of lawyers	6	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	12	10 239	4 858	1 719	116	56.8	–
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
5415	Computer systems design & related services	25	60 005	31 485	5 174	319	5.3	2.5
54151	Computer systems design & related services	25	60 005	31 485	5 174	319	5.3	2.5
541512	Computer systems design services	13	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	11	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	9	5 489	1 930	499	31	14.4	2.2
5418	Advertising & related services	7	6 435	1 369	328	23	15.7	19.7
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	BRICK TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**138**	**49 131**	**19 362**	**4 326**	**683**	**36.1**	**20.3**
541	Professional, scientific, & technical services	138	49 131	19 362	4 326	683	36.1	20.3
5411	Legal services	45	17 685	7 032	1 604	215	31.6	4.2
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	5 607	1 712	418	80	49.4	33.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	5 607	1 712	418	80	49.4	33.5
541213	Tax return preparation services	6	1 356	462	79	23	10.2	84.0
5413	Architectural, engineering, & related services	21	11 967	5 796	1 226	131	22.2	46.6
54133	Engineering services	11	10 004	4 916	1 018	108	16.5	51.2
541330	Engineering services	11	10 004	4 916	1 018	108	16.5	51.2
5414	Specialized design services	6	2 121	353	87	14	81.6	–
5416	Management, scientific, & technical consulting services	11	3 246	928	200	24	92.7	7.3
5418	Advertising & related services	7	1 710	549	123	24	–	45.8
5419	Other professional, scientific, & technical services	5	3 781	1 618	359	165	20.2	8.5
	BRIDGETON, NJ							
54	**Professional, scientific, & technical services**	**40**	**11 459**	**3 978**	**948**	**164**	**67.2**	**10.6**
541	Professional, scientific, & technical services	40	11 459	3 978	948	164	67.2	10.6
5411	Legal services	30	8 833	2 939	726	110	57.7	13.5
54111	Offices of lawyers	30	8 833	2 939	726	110	57.7	13.5
541110	Offices of lawyers	30	8 833	2 939	726	110	57.7	13.5
5411101	Offices of lawyers (except legal aid societies)	30	8 833	2 939	726	110	57.7	13.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
	BRIDGEWATER TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**213**	**240 059**	**108 353**	**22 172**	**1 604**	**15.6**	**6.7**
541	Professional, scientific, & technical services	213	240 059	108 353	22 172	1 604	15.6	6.7
5411	Legal services	20	9 145	4 791	938	89	44.4	10.3
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	7 373	4 160	739	94	23.6	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	7 373	4 160	739	94	23.6	9.5
541211	Offices of certified public accountants	10	5 824	3 513	593	65	8.6	11.7
541219	Other accounting services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	21	20 089	10 481	2 616	202	19.2	12.7
54133	Engineering services	14	16 639	9 154	2 280	170	16.2	15.4
541330	Engineering services	14	16 639	9 154	2 280	170	16.2	15.4
5415	Computer systems design & related services	99	119 442	66 281	13 655	819	13.5	3.7
54151	Computer systems design & related services	99	119 442	66 281	13 655	819	13.5	3.7
541511	Custom computer programming services	46	62 505	33 805	6 757	390	8.0	5.5
541512	Computer systems design services	38	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	34	D	D	D	e	D	D
541519	Other computer related services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	42	79 850	21 115	3 928	373	11.6	8.8
54161	Management consulting services	32	74 258	18 854	3 494	328	9.7	5.2
541611	Administrative management & general management consulting service	18	65 314	16 393	2 975	256	10.4	1.6
541618	Other management consulting services	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BRIELLE, NJ							
54	**Professional, scientific, & technical services**	**21**	**3 731**	**1 137**	**237**	**43**	**73.2**	**3.1**
541	Professional, scientific, & technical services	21	3 731	1 137	237	43	73.2	3.1
	BRIGANTINE, NJ							
54	**Professional, scientific, & technical services**	**12**	**911**	**251**	**51**	**14**	**65.4**	**–**
541	Professional, scientific, & technical services	12	911	251	51	14	65.4	–
	BUENA, NJ							
54	**Professional, scientific, & technical services**	**7**	**6 676**	**1 998**	**452**	**59**	**77.8**	**–**
541	Professional, scientific, & technical services	7	6 676	1 998	452	59	77.8	–
5418	Advertising & related services	1	D	D	D	a	D	D
	BURLINGTON, NJ							
54	**Professional, scientific, & technical services**	**34**	**16 167**	**7 211**	**1 958**	**197**	**30.9**	**10.2**
541	Professional, scientific, & technical services	34	16 167	7 211	1 958	197	30.9	10.2
5411	Legal services	15	5 420	2 369	321	49	17.6	9.5
54111	Offices of lawyers	15	5 420	2 369	321	49	17.6	9.5
541110	Offices of lawyers	15	5 420	2 369	321	49	17.6	9.5
5411101	Offices of lawyers (except legal aid societies)	15	5 420	2 369	321	49	17.6	9.5
5413	Architectural, engineering, & related services	5	6 197	3 150	1 252	78	33.3	2.4
5418	Advertising & related services	4	1 831	440	103	16	24.9	32.8
	BURLINGTON TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**18**	**29 445**	**12 172**	**4 882**	**191**	**10.1**	**8.8**
541	Professional, scientific, & technical services	18	29 445	12 172	4 882	191	10.1	8.8
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
54133	Engineering services	2	D	D	D	b	D	D
541330	Engineering services	2	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	b	D	D
	BUTLER, NJ							
54	**Professional, scientific, & technical services**	**35**	**27 782**	**7 584**	**1 521**	**147**	**35.0**	**3.3**
541	Professional, scientific, & technical services	35	27 782	7 584	1 521	147	35.0	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 944	726	160	19	86.2	13.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 944	726	160	19	86.2	13.8
5413	Architectural, engineering, & related services	5	3 511	1 778	362	34	41.5	15.2
5415	Computer systems design & related services	7	4 327	641	96	12	95.8	1.5
54151	Computer systems design & related services	7	4 327	641	96	12	95.8	1.5
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
541611	Administrative management & general management consulting service	3	D	D	D	b	D	D
	BYRAM TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**29**	**13 699**	**4 607**	**870**	**107**	**55.0**	**6.4**
541	Professional, scientific, & technical services	29	13 699	4 607	870	107	55.0	6.4
5413	Architectural, engineering, & related services	7	3 625	1 998	414	43	32.2	–
5414	Specialized design services	2	D	D	D	a	D	D
54141	Interior design services	1	D	D	D	a	D	D
541410	Interior design services	1	D	D	D	a	D	D
5415	Computer systems design & related services	10	3 515	1 507	251	29	32.7	13.9
54151	Computer systems design & related services	10	3 515	1 507	251	29	32.7	13.9
	CAMDEN, NJ							
54	**Professional, scientific, & technical services**	**42**	**30 700**	**13 030**	**3 544**	**308**	**20.2**	**6.8**
541	Professional, scientific, & technical services	42	30 700	13 030	3 544	308	20.2	6.8
5411	Legal services	24	12 699	5 859	1 638	138	10.3	10.0
54111	Offices of lawyers	24	12 699	5 859	1 638	138	10.3	10.0
541110	Offices of lawyers	24	12 699	5 859	1 638	138	10.3	10.0
5411101	Offices of lawyers (except legal aid societies)	24	12 699	5 859	1 638	138	10.3	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	1 037	266	71	16	49.7	50.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	1 037	266	71	16	49.7	50.3
5413	Architectural, engineering, & related services	8	15 038	6 240	1 727	136	19.4	1.1
54133	Engineering services	5	D	D	D	b	D	D
541330	Engineering services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CAPE MAY, NJ							
54	**Professional, scientific, & technical services**	**10**	**1 687**	**654**	**143**	**27**	**93.7**	**5.5**
541	Professional, scientific, & technical services	10	1 687	654	143	27	93.7	5.5
	CARLSTADT, NJ							
54	**Professional, scientific, & technical services**	**22**	**35 298**	**12 657**	**2 566**	**435**	**28.0**	**2.9**
541	Professional, scientific, & technical services	22	35 298	12 657	2 566	435	28.0	2.9
5416	Management, scientific, & technical consulting services	8	20 735	9 047	1 820	318	1.5	3.6
54161	Management consulting services	7	D	D	D	e	D	D
541611	Administrative management & general management consulting service	3	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	c	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	CARTERET, NJ							
54	**Professional, scientific, & technical services**	**16**	**10 557**	**4 858**	**1 177**	**103**	**21.1**	**5.2**
541	Professional, scientific, & technical services	16	10 557	4 858	1 177	103	21.1	5.2
5413	Architectural, engineering, & related services	4	7 014	3 722	946	72	1.1	–
	CEDAR GROVE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**43**	**19 066**	**7 216**	**1 312**	**162**	**40.8**	**8.8**
541	Professional, scientific, & technical services	43	19 066	7 216	1 312	162	40.8	8.8
5411	Legal services	12	3 943	858	182	31	48.7	–
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	3 398	1 389	289	27	68.2	31.8
54161	Management consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	CHATHAM, NJ							
54	**Professional, scientific, & technical services**	**41**	**35 418**	**16 537**	**2 094**	**241**	**13.3**	**1.0**
541	Professional, scientific, & technical services	41	35 418	16 537	2 094	241	13.3	1.0
5411	Legal services	18	30 875	14 652	1 796	207	3.7	.4
54111	Offices of lawyers	18	30 875	14 652	1 796	207	3.7	.4
541110	Offices of lawyers	18	30 875	14 652	1 796	207	3.7	.4
5411101	Offices of lawyers (except legal aid societies)	18	30 875	14 652	1 796	207	3.7	.4
	CHERRY HILL TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**554**	**484 404**	**219 004**	**47 228**	**4 775**	**19.8**	**8.9**
541	Professional, scientific, & technical services	554	484 404	219 004	47 228	4 775	19.8	8.9
5411	Legal services	204	203 604	94 758	19 710	1 883	17.2	9.2
54111	Offices of lawyers	195	193 734	92 697	19 208	1 800	16.7	9.5
541110	Offices of lawyers	195	193 734	92 697	19 208	1 800	16.7	9.5
5411101	Offices of lawyers (except legal aid societies)	195	193 734	92 697	19 208	1 800	16.7	9.5
54119	Other legal services	9	9 870	2 061	502	83	26.4	2.6
541191	Title abstract & settlement offices	9	9 870	2 061	502	83	26.4	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	47	17 037	8 267	1 617	258	21.4	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	47	17 037	8 267	1 617	258	21.4	6.8
541211	Offices of certified public accountants	29	13 960	6 914	1 276	149	15.3	8.3
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	59	104 602	54 718	12 547	1 082	11.5	4.0
54131	Architectural services	15	17 689	6 504	1 487	135	22.2	1.6
541310	Architectural services	15	17 689	6 504	1 487	135	22.2	1.6
54133	Engineering services	36	84 067	47 291	10 854	921	8.2	4.6
541330	Engineering services	36	84 067	47 291	10 854	921	8.2	4.6
5414	Specialized design services	19	10 829	2 968	510	72	32.9	29.8
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
54143	Graphic design services	10	5 563	2 025	285	40	31.2	3.0
541430	Graphic design services	10	5 563	2 025	285	40	31.2	3.0
5414301	Graphic design services (except commercial art & medical artists)	10	5 563	2 025	285	40	31.2	3.0
5415	Computer systems design & related services	77	54 162	25 881	5 740	520	21.3	6.5
54151	Computer systems design & related services	77	54 162	25 881	5 740	520	21.3	6.5
541511	Custom computer programming services	40	23 006	12 069	2 580	228	27.8	6.2
541512	Computer systems design services	31	D	D	D	c	D	D
5415121	Computer systems integrators	15	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	16	D	D	D	b	D	D
541519	Other computer related services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHERRY HILL TOWNSHIP, NJ—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	84	40 822	16 850	3 753	378	45.0	5.2
54161	Management consulting services	63	29 475	12 555	2 829	277	37.2	6.2
541611	Administrative management & general management consulting service	22	14 684	7 443	1 764	147	15.2	.6
541612	Human resources & executive search consulting services	18	7 211	3 375	759	88	47.8	6.2
5416123	Human resources & personnel management consulting	7	D	D	D	b	D	D
541613	Marketing consulting services	18	D	D	D	b	D	D
54162	Environmental consulting services	6	7 405	2 733	660	64	56.2	.5
541620	Environmental consulting services	6	7 405	2 733	660	64	56.2	.5
54169	Other scientific & technical consulting services	15	3 942	1 562	264	37	82.6	6.7
541690	Other scientific & technical consulting services	15	3 942	1 562	264	37	82.6	6.7
5418	Advertising & related services	32	35 855	10 064	2 415	277	27.8	2.6
54181	Advertising agencies	13	13 802	5 252	1 293	132	23.2	3.6
541810	Advertising agencies	13	13 802	5 252	1 293	132	23.2	3.6
54189	Other services related to advertising	5	2 768	444	75	20	33.2	–
541890	Other services related to advertising	5	2 768	444	75	20	33.2	–
5419	Other professional, scientific, & technical services	28	D	D	D	e	D	D
54192	Photographic services	25	D	D	D	e	D	D
541921	Photographic studios, portrait	24	12 030	3 398	680	272	11.6	78.8
	CINNAMINSON TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**48**	**43 787**	**9 318**	**2 013**	**655**	**16.7**	**.3**
541	Professional, scientific, & technical services	48	43 787	9 318	2 013	655	16.7	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 493	612	143	24	72.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 493	612	143	24	72.0	–
5413	Architectural, engineering, & related services	15	7 100	4 120	899	83	32.2	.6
5418	Advertising & related services	4	D	D	D	e	D	D
54185	Display advertising	1	D	D	D	e	D	D
541850	Display advertising	1	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
	CITY OF ORANGE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**26**	**15 337**	**7 473**	**1 834**	**149**	**22.3**	**18.1**
541	Professional, scientific, & technical services	26	15 337	7 473	1 834	149	22.3	18.1
5411	Legal services	9	7 019	3 509	643	61	20.3	.8
54111	Offices of lawyers	9	7 019	3 509	643	61	20.3	.8
541110	Offices of lawyers	9	7 019	3 509	643	61	20.3	.8
5411101	Offices of lawyers (except legal aid societies)	9	7 019	3 509	643	61	20.3	.8
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	CLARK TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**76**	**138 886**	**73 703**	**14 792**	**1 107**	**8.8**	**1.9**
541	Professional, scientific, & technical services	76	138 886	73 703	14 792	1 107	8.8	1.9
5411	Legal services	20	4 216	1 268	284	49	49.6	3.2
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	12 456	7 507	1 069	126	21.3	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	12 456	7 507	1 069	126	21.3	7.2
541211	Offices of certified public accountants	16	10 814	7 081	957	106	14.9	2.9
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5415	Computer systems design & related services	11	98 366	54 695	11 046	699	.7	–
54151	Computer systems design & related services	11	98 366	54 695	11 046	699	.7	–
541511	Custom computer programming services	6	86 939	51 284	10 396	650	.2	.1
541512	Computer systems design services	5	11 427	3 411	650	49	5.2	–
5416	Management, scientific, & technical consulting services	12	10 835	5 218	1 216	94	42.4	13.8
54161	Management consulting services	8	5 423	2 521	378	22	58.0	27.5
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	c	D	D
54191	Marketing research & public opinion polling	1	D	D	D	c	D	D
541910	Marketing research & public opinion polling	1	D	D	D	c	D	D
	CLAYTON, NJ							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	CLEMENTON, NJ							
54	**Professional, scientific, & technical services**	**12**	**3 614**	**1 338**	**297**	**25**	**57.7**	**4.9**
541	Professional, scientific, & technical services	12	3 614	1 338	297	25	57.7	4.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLIFFSIDE PARK, NJ							
54	**Professional, scientific, & technical services**	**48**	**11 231**	**4 112**	**862**	**84**	**65.2**	**3.9**
541	Professional, scientific, & technical services	48	11 231	4 112	862	84	65.2	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 052	300	79	17	73.2	26.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 052	300	79	17	73.2	26.8
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5418	Advertising & related services	3	1 995	620	50	8	100.0	–
	CLIFTON, NJ							
54	**Professional, scientific, & technical services**	**271**	**232 000**	**83 829**	**20 956**	**2 605**	**20.3**	**3.8**
541	Professional, scientific, & technical services	271	232 000	83 829	20 956	2 605	20.3	3.8
5411	Legal services	99	42 177	14 238	3 460	413	27.7	7.8
54111	Offices of lawyers	96	41 066	13 674	3 374	400	28.2	8.0
541110	Offices of lawyers	96	41 066	13 674	3 374	400	28.2	8.0
5411101	Offices of lawyers (except legal aid societies)	96	41 066	13 674	3 374	400	28.2	8.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	71 491	27 897	8 270	820	9.1	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	71 491	27 897	8 270	820	9.1	1.7
541211	Offices of certified public accountants	26	14 768	6 349	2 575	151	31.3	4.6
541213	Tax return preparation services	5	D	D	D	c	D	D
541214	Payroll services	4	D	D	D	e	D	D
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	20 040	7 904	1 718	228	57.7	9.8
54138	Testing laboratories	3	D	D	D	c	D	D
541380	Testing laboratories	3	D	D	D	c	D	D
5414	Specialized design services	14	10 233	3 529	802	75	20.6	7.0
54143	Graphic design services	9	D	D	D	b	D	D
541430	Graphic design services	9	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5415	Computer systems design & related services	41	12 619	6 555	1 448	92	25.1	4.9
54151	Computer systems design & related services	41	12 619	6 555	1 448	92	25.1	4.9
541512	Computer systems design services	17	5 454	2 227	519	40	28.1	8.4
5416	Management, scientific, & technical consulting services	16	D	D	D	b	D	D
54161	Management consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	17	64 088	17 710	4 141	828	8.4	.5
54186	Direct mail advertising	2	D	D	D	f	D	D
541860	Direct mail advertising	2	D	D	D	f	D	D
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	CLINTON TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**69**	**498 518**	**96 512**	**22 567**	**1 480**	**2.1**	**.2**
541	Professional, scientific, & technical services	69	498 518	96 512	22 567	1 480	2.1	.2
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	g	D	D
54133	Engineering services	6	D	D	D	g	D	D
541330	Engineering services	6	D	D	D	g	D	D
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	17	D	D	D	b	D	D
54151	Computer systems design & related services	17	D	D	D	b	D	D
541511	Custom computer programming services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	D	D	D	b	D	D
54161	Management consulting services	8	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	a	D	D
5417	Scientific research & development services	6	D	D	D	c	D	D
	CLOSTER, NJ							
54	**Professional, scientific, & technical services**	**41**	**10 118**	**4 343**	**777**	**81**	**51.9**	**12.6**
541	Professional, scientific, & technical services	41	10 118	4 343	777	81	51.9	12.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 845	1 304	193	22	30.4	15.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 845	1 304	193	22	30.4	15.2
5416	Management, scientific, & technical consulting services	12	3 628	1 450	222	18	69.5	8.4
54161	Management consulting services	12	3 628	1 450	222	18	69.5	8.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLLINGSWOOD, NJ							
54	**Professional, scientific, & technical services**	**98**	**60 482**	**25 427**	**5 374**	**639**	**27.3**	**6.5**
541	Professional, scientific, & technical services	98	60 482	25 427	5 374	639	27.3	6.5
5411	Legal services	62	39 045	15 457	3 403	401	22.0	8.2
54111	Offices of lawyers	60	D	D	D	e	D	D
541110	Offices of lawyers	60	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	60	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 681	1 713	399	66	36.9	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 681	1 713	399	66	36.9	9.1
541219	Other accounting services	4	1 638	857	195	39	32.1	–
5413	Architectural, engineering, & related services	7	9 337	5 207	974	86	30.9	–
54131	Architectural services	4	6 803	4 280	754	65	8.7	–
541310	Architectural services	4	6 803	4 280	754	65	8.7	–
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54193	Translation & interpretation services	1	D	D	D	b	D	D
541930	Translation & interpretation services	1	D	D	D	b	D	D
	CRANFORD TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**135**	**174 610**	**82 521**	**18 825**	**1 463**	**19.6**	**4.0**
541	Professional, scientific, & technical services	135	174 610	82 521	18 825	1 463	19.6	4.0
5411	Legal services	42	21 937	8 002	1 639	214	33.3	2.8
54111	Offices of lawyers	41	D	D	D	c	D	D
541110	Offices of lawyers	41	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	41	D	D	D	c	D	D
54119	Other legal services	1	D	D	D	b	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	18 814	10 808	2 210	203	76.6	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	18 814	10 808	2 210	203	76.6	5.5
541211	Offices of certified public accountants	11	15 653	9 418	2 015	166	86.6	.2
5413	Architectural, engineering, & related services	14	D	D	D	c	D	D
54133	Engineering services	8	D	D	D	b	D	D
541330	Engineering services	8	D	D	D	b	D	D
5414	Specialized design services	3	1 389	522	221	20	D	–
5415	Computer systems design & related services	24	80 114	44 601	10 386	654	3.0	.7
54151	Computer systems design & related services	24	80 114	44 601	10 386	654	3.0	.7
541511	Custom computer programming services	11	D	D	D	f	D	D
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	14 441	5 491	1 294	108	31.8	11.3
54161	Management consulting services	16	13 385	4 883	1 151	95	30.8	9.9
541612	Human resources & executive search consulting services	6	8 896	3 823	980	74	29.6	13.9
5416123	Human resources & personnel management consulting	2	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	b	D	D
5417102	Research & development in the life sciences	1	D	D	D	b	D	D
5418	Advertising & related services	5	6 449	3 023	557	44	19.0	1.4
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	CRESSKILL, NJ							
54	**Professional, scientific, & technical services**	**31**	**15 565**	**6 259**	**1 163**	**112**	**38.3**	**8.4**
541	Professional, scientific, & technical services	31	15 565	6 259	1 163	112	38.3	8.4
5415	Computer systems design & related services	8	4 450	2 019	469	34	54.1	2.8
54151	Computer systems design & related services	8	4 450	2 019	469	34	54.1	2.8
5418	Advertising & related services	3	5 484	1 725	327	32	D	–
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
	DELRAN TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**14**	**20 747**	**4 178**	**884**	**106**	**56.3**	**1.1**
541	Professional, scientific, & technical services	14	20 747	4 178	884	106	56.3	1.1
5413	Architectural, engineering, & related services	5	7 270	3 086	644	72	2.6	3.1
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	a	D	D
	DEMAREST, NJ							
54	**Professional, scientific, & technical services**	**19**	**4 835**	**1 828**	**351**	**24**	**42.8**	**29.4**
541	Professional, scientific, & technical services	19	4 835	1 828	351	24	42.8	29.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DENVILLE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**108**	**68 429**	**29 931**	**5 566**	**639**	**35.7**	**2.8**
541	Professional, scientific, & technical services	108	68 429	29 931	5 566	639	35.7	2.8
5411	Legal services	28	18 727	9 046	1 155	132	27.7	–
54111	Offices of lawyers	27	D	D	D	c	D	D
541110	Offices of lawyers	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	8 906	3 554	910	111	48.4	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	8 906	3 554	910	111	48.4	6.1
541211	Offices of certified public accountants	10	5 044	1 912	536	47	61.5	10.8
541219	Other accounting services	8	3 862	1 642	374	64	31.4	–
5413	Architectural, engineering, & related services	14	5 311	2 770	540	58	54.8	3.7
5414	Specialized design services	5	3 515	1 058	235	33	12.2	–
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	20	26 426	11 267	1 968	174	33.4	.1
54151	Computer systems design & related services	20	26 426	11 267	1 968	174	33.4	.1
541511	Custom computer programming services	8	D	D	D	b	D	D
541512	Computer systems design services	10	13 616	5 787	979	105	18.9	.3
5415122	Computer systems consultants (except systems integrators)	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	13	3 360	1 506	590	98	55.9	33.1
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	DEPTFORD TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**28**	**5 694**	**1 952**	**353**	**94**	**48.0**	**3.8**
541	Professional, scientific, & technical services	28	5 694	1 952	353	94	48.0	3.8
5413	Architectural, engineering, & related services	7	2 170	769	143	37	46.5	–
	DOVER, NJ (MORRIS COUNTY)							
54	**Professional, scientific, & technical services**	**49**	**19 593**	**7 404**	**1 965**	**206**	**50.7**	**23.3**
541	Professional, scientific, & technical services	49	19 593	7 404	1 965	206	50.7	23.3
5411	Legal services	13	3 456	1 049	203	30	23.0	28.7
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	6 380	2 760	801	66	82.5	4.1
5414	Specialized design services	4	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	6	4 218	1 743	420	42	43.6	28.5
5418	Advertising & related services	4	D	D	D	b	D	D
	DOVER, NJ (OCEAN COUNTY)							
54	**Professional, scientific, & technical services**	**259**	**122 849**	**62 241**	**13 235**	**1 494**	**29.2**	**4.9**
541	Professional, scientific, & technical services	259	122 849	62 241	13 235	1 494	29.2	4.9
5411	Legal services	109	56 291	24 457	5 420	601	27.9	3.8
54111	Offices of lawyers	102	50 767	22 853	4 972	546	29.5	4.2
541110	Offices of lawyers	102	50 767	22 853	4 972	546	29.5	4.2
5411101	Offices of lawyers (except legal aid societies)	102	50 767	22 853	4 972	546	29.5	4.2
54119	Other legal services	7	5 524	1 604	448	55	13.5	–
541191	Title abstract & settlement offices	7	5 524	1 604	448	55	13.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	27 504	19 123	3 646	478	13.8	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	27 504	19 123	3 646	478	13.8	1.2
541211	Offices of certified public accountants	25	9 558	4 287	1 192	146	27.6	2.2
541219	Other accounting services	13	D	D	D	c	D	D
5413	Architectural, engineering, & related services	41	22 732	11 423	2 476	253	40.6	10.0
54133	Engineering services	22	18 586	9 392	1 997	180	38.3	11.4
541330	Engineering services	22	18 586	9 392	1 997	180	38.3	11.4
54137	Surveying & mapping (except geophysical) services	11	3 192	1 703	402	57	41.0	–
541370	Surveying & mapping (except geophysical) services	11	3 192	1 703	402	57	41.0	–
5415	Computer systems design & related services	27	8 970	4 247	1 068	75	39.1	3.1
54151	Computer systems design & related services	27	8 970	4 247	1 068	75	39.1	3.1
5416	Management, scientific, & technical consulting services	23	3 342	1 621	330	35	77.3	10.9
5418	Advertising & related services	6	2 111	867	197	16	35.2	3.3
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
	DUMONT, NJ							
54	**Professional, scientific, & technical services**	**28**	**3 784**	**1 421**	**308**	**53**	**56.3**	**20.9**
541	Professional, scientific, & technical services	28	3 784	1 421	308	53	56.3	20.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	968	225	49	13	66.1	33.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	968	225	49	13	66.1	33.9
5413	Architectural, engineering, & related services	6	1 389	493	109	12	47.4	33.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DUNELLEN, NJ							
54	**Professional, scientific, & technical services**	**8**	**1 350**	**439**	**121**	**25**	**84.1**	**–**
541	Professional, scientific, & technical services	8	1 350	439	121	25	84.1	–
	EAST BRUNSWICK TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**291**	**138 589**	**51 910**	**10 649**	**1 005**	**43.9**	**7.5**
541	Professional, scientific, & technical services	291	138 589	51 910	10 649	1 005	43.9	7.5
5411	Legal services	67	33 249	12 662	2 744	287	42.5	1.9
54111	Offices of lawyers	66	D	D	D	e	D	D
541110	Offices of lawyers	66	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	66	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	13 328	6 743	1 335	151	34.2	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	13 328	6 743	1 335	151	34.2	7.9
541211	Offices of certified public accountants	25	11 788	6 206	1 185	131	31.0	4.3
541219	Other accounting services	8	D	D	D	a	D	D
5413	Architectural, engineering, & related services	24	17 514	5 822	1 241	129	45.2	3.7
54133	Engineering services	14	11 898	3 700	769	64	59.4	.3
541330	Engineering services	14	11 898	3 700	769	64	59.4	.3
5414	Specialized design services	7	1 927	404	117	13	30.7	6.0
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	96	36 939	14 228	2 768	180	48.9	2.7
54151	Computer systems design & related services	96	36 939	14 228	2 768	180	48.9	2.7
541511	Custom computer programming services	51	D	D	D	b	D	D
541512	Computer systems design services	30	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	25	D	D	D	b	D	D
541519	Other computer related services	13	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	29	14 036	6 270	1 217	111	25.6	11.7
54161	Management consulting services	23	13 095	6 010	1 157	99	23.9	10.9
541613	Marketing consulting services	11	8 389	3 326	653	57	9.1	1.1
5418	Advertising & related services	21	15 722	3 762	845	98	66.7	11.0
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	EAST HANOVER TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**47**	**52 774**	**21 906**	**5 188**	**535**	**13.3**	**1.5**
541	Professional, scientific, & technical services	47	52 774	21 906	5 188	535	13.3	1.5
5411	Legal services	10	11 515	5 536	1 254	177	25.3	2.2
54111	Offices of lawyers	10	11 515	5 536	1 254	177	25.3	2.2
541110	Offices of lawyers	10	11 515	5 536	1 254	177	25.3	2.2
5411101	Offices of lawyers (except legal aid societies)	10	11 515	5 536	1 254	177	25.3	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	4 125	2 469	496	47	48.9	–
5414	Specialized design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	11	5 414	1 889	470	40	11.9	–
54151	Computer systems design & related services	11	5 414	1 889	470	40	11.9	–
541512	Computer systems design services	5	D	D	D	b	D	D
5418	Advertising & related services	5	9 603	3 262	887	93	.9	–
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	EAST ORANGE, NJ							
54	**Professional, scientific, & technical services**	**66**	**187 350**	**60 224**	**14 685**	**1 368**	**6.6**	**2.6**
541	Professional, scientific, & technical services	66	187 350	60 224	14 685	1 368	6.6	2.6
5411	Legal services	34	D	D	D	c	D	D
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	D	D	D	g	D	D
54131	Architectural services	6	D	D	D	c	D	D
541310	Architectural services	6	D	D	D	c	D	D
54133	Engineering services	4	D	D	D	f	D	D
541330	Engineering services	4	D	D	D	f	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EAST RUTHERFORD, NJ							
54	**Professional, scientific, & technical services**	**33**	**31 075**	**12 004**	**2 181**	**291**	**28.9**	**8.9**
541	Professional, scientific, & technical services	33	31 075	12 004	2 181	291	28.9	8.9
5413	Architectural, engineering, & related services	10	3 805	1 128	243	35	64.1	–
5414	Specialized design services	3	3 893	976	245	32	D	–
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
54149	Other specialized design services	1	D	D	D	b	D	D
541490	Other specialized design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	5	4 302	2 160	220	14	9.2	9.4
54151	Computer systems design & related services	5	4 302	2 160	220	14	9.2	9.4
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	1	D	D	D	b	D	D
541690	Other scientific & technical consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	c	D	D
	EAST WINDSOR TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**58**	**22 504**	**10 746**	**2 397**	**211**	**41.4**	**4.8**
541	Professional, scientific, & technical services	58	22 504	10 746	2 397	211	41.4	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 225	241	63	12	87.8	12.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 225	241	63	12	87.8	12.2
5413	Architectural, engineering, & related services	9	5 911	3 928	1 084	78	16.8	–
5415	Computer systems design & related services	17	5 048	1 756	336	36	58.2	1.0
54151	Computer systems design & related services	17	5 048	1 756	336	36	58.2	1.0
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	1	D	D	D	a	D	D
	EATONTOWN, NJ							
54	**Professional, scientific, & technical services**	**92**	**112 435**	**49 982**	**11 307**	**1 199**	**13.0**	**8.2**
541	Professional, scientific, & technical services	92	112 435	49 982	11 307	1 199	13.0	8.2
5411	Legal services	15	13 096	6 267	1 264	134	47.2	2.3
54111	Offices of lawyers	14	D	D	D	c	D	D
541110	Offices of lawyers	14	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	4 737	1 308	301	48	40.4	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	4 737	1 308	301	48	40.4	5.5
541211	Offices of certified public accountants	9	4 479	1 220	272	36	38.5	4.3
5413	Architectural, engineering, & related services	13	26 377	12 439	3 272	299	6.1	22.4
54133	Engineering services	12	D	D	D	e	D	D
541330	Engineering services	12	D	D	D	e	D	D
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414302	Commercial art	1	D	D	D	b	D	D
5415	Computer systems design & related services	26	42 427	18 510	3 639	398	7.7	6.0
54151	Computer systems design & related services	26	42 427	18 510	3 639	398	7.7	6.0
541511	Custom computer programming services	13	26 519	12 363	2 143	282	1.4	6.5
541512	Computer systems design services	13	15 908	6 147	1 496	116	18.1	5.2
5415122	Computer systems consultants (except systems integrators)	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	8	D	D	D	b	D	D
54161	Management consulting services	7	D	D	D	b	D	D
541611	Administrative management & general management consulting service	4	D	D	D	b	D	D
5418	Advertising & related services	6	4 278	1 200	245	109	7.0	–
	EDGEWATER, NJ							
54	**Professional, scientific, & technical services**	**49**	**19 642**	**7 054**	**1 510**	**131**	**56.9**	**14.6**
541	Professional, scientific, & technical services	49	19 642	7 054	1 510	131	56.9	14.6
5413	Architectural, engineering, & related services	6	4 127	2 051	404	35	100.0	–
5414	Specialized design services	4	2 552	700	130	14	7.2	–
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	9	3 092	1 656	417	22	49.0	51.0
5418	Advertising & related services	5	3 582	748	186	10	3.3	20.2
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EDISON TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**529**	**974 566**	**484 136**	**109 722**	**8 957**	**11.1**	**9.1**
541	Professional, scientific, & technical services	529	974 566	484 136	109 722	8 957	11.1	9.1
5411	Legal services	55	48 689	24 423	3 180	329	17.0	3.4
54111	Offices of lawyers	54	D	D	D	e	D	D
541110	Offices of lawyers	54	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	54	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	41 672	20 466	4 272	389	21.4	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	41 672	20 466	4 272	389	21.4	5.9
541211	Offices of certified public accountants	28	37 978	19 033	3 954	321	18.5	5.5
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	45	110 465	45 091	8 811	977	10.9	1.2
54133	Engineering services	27	82 920	33 783	6 453	660	8.2	1.6
541330	Engineering services	27	82 920	33 783	6 453	660	8.2	1.6
54137	Surveying & mapping (except geophysical) services	5	7 256	3 360	663	106	5.3	–
541370	Surveying & mapping (except geophysical) services	5	7 256	3 360	663	106	5.3	–
54138	Testing laboratories	6	18 020	6 724	1 420	182	22.3	–
541380	Testing laboratories	6	18 020	6 724	1 420	182	22.3	–
5414	Specialized design services	4	1 997	912	173	33	76.4	–
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	287	678 032	354 123	83 842	5 706	9.2	11.2
54151	Computer systems design & related services	287	678 032	354 123	83 842	5 706	9.2	11.2
541511	Custom computer programming services	152	357 405	211 269	48 534	3 030	12.7	7.7
541512	Computer systems design services	93	D	D	D	g	D	D
5415121	Computer systems integrators	18	93 059	27 214	7 111	573	2.1	40.3
5415122	Computer systems consultants (except systems integrators)	75	D	D	D	g	D	D
541519	Other computer related services	39	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	59	56 579	23 364	5 849	658	22.6	11.8
54161	Management consulting services	42	46 165	18 810	4 891	563	16.6	3.5
541611	Administrative management & general management consulting service	17	8 392	3 699	963	44	19.3	15.2
541612	Human resources & executive search consulting services	12	5 957	2 711	443	73	95.3	3.1
5416122	Executive placement services	8	D	D	D	b	D	D
541613	Marketing consulting services	8	21 181	8 424	2 454	318	1.3	.6
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	c	D	D
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	13	D	D	D	b	D	D
541690	Other scientific & technical consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	18	14 442	6 924	1 404	516	4.3	7.9
5419	Other professional, scientific, & technical services	13	19 196	6 356	1 636	309	3.0	–
54191	Marketing research & public opinion polling	4	D	D	D	e	D	D
541910	Marketing research & public opinion polling	4	D	D	D	e	D	D
54199	All other professional, scientific, & technical services	3	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	3	D	D	D	b	D	D
	EGG HARBOR TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**43**	**88 606**	**31 148**	**7 315**	**650**	**5.3**	**7.8**
541	Professional, scientific, & technical services	43	88 606	31 148	7 315	650	5.3	7.8
5411	Legal services	3	D	D	D	b	D	D
54111	Offices of lawyers	3	D	D	D	b	D	D
541110	Offices of lawyers	3	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	7 275	4 521	1 052	55	–	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	7 275	4 521	1 052	55	–	–
5413	Architectural, engineering, & related services	11	8 144	4 171	762	73	28.1	2.1
5415	Computer systems design & related services	12	26 505	11 835	3 120	253	.4	25.5
54151	Computer systems design & related services	12	26 505	11 835	3 120	253	.4	25.5
541512	Computer systems design services	6	D	D	D	c	D	D
5417	Scientific research & development services	1	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	c	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	EGG HARBOR CITY, NJ							
54	**Professional, scientific, & technical services**	**9**	**2 017**	**705**	**157**	**32**	**88.9**	**–**
541	Professional, scientific, & technical services	9	2 017	705	157	32	88.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	1 096	317	85	21	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	1 096	317	85	21	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ELIZABETH, NJ							
54	**Professional, scientific, & technical services**	**115**	**39 991**	**14 132**	**2 974**	**401**	**36.1**	**4.7**
541	Professional, scientific, & technical services	115	39 991	14 132	2 974	401	36.1	4.7
5411	Legal services	68	25 636	8 150	1 765	237	37.8	3.0
54111	Offices of lawyers	66	D	D	D	c	D	D
541110	Offices of lawyers	66	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	66	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	7 310	3 044	598	84	17.2	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	7 310	3 044	598	84	17.2	8.5
541211	Offices of certified public accountants	6	5 788	2 362	461	61	9.9	.9
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	2 332	1 224	248	35	87.0	9.2
5416	Management, scientific, & technical consulting services	10	3 665	1 347	270	33	18.2	5.8
	ELMWOOD PARK, NJ							
54	**Professional, scientific, & technical services**	**44**	**47 336**	**18 788**	**3 849**	**376**	**34.0**	**5.7**
541	Professional, scientific, & technical services	44	47 336	18 788	3 849	376	34.0	5.7
5411	Legal services	12	9 559	4 429	1 018	96	16.3	–
54111	Offices of lawyers	12	9 559	4 429	1 018	96	16.3	–
541110	Offices of lawyers	12	9 559	4 429	1 018	96	16.3	–
5411101	Offices of lawyers (except legal aid societies)	12	9 559	4 429	1 018	96	16.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	7	23 994	11 305	2 392	180	14.6	3.6
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
5415	Computer systems design & related services	14	10 320	1 560	218	74	84.6	13.1
54151	Computer systems design & related services	14	10 320	1 560	218	74	84.6	13.1
541512	Computer systems design services	6	D	D	D	b	D	D
	EMERSON, NJ							
54	**Professional, scientific, & technical services**	**26**	**11 701**	**3 817**	**777**	**79**	**39.8**	**10.5**
541	Professional, scientific, & technical services	26	11 701	3 817	777	79	39.8	10.5
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5418	Advertising & related services	7	4 618	1 825	327	33	24.3	6.5
	ENGLEWOOD, NJ							
54	**Professional, scientific, & technical services**	**126**	**116 755**	**40 083**	**8 724**	**690**	**14.2**	**18.9**
541	Professional, scientific, & technical services	126	116 755	40 083	8 724	690	14.2	18.9
5411	Legal services	34	9 644	3 318	833	95	34.1	12.5
54111	Offices of lawyers	33	D	D	D	b	D	D
541110	Offices of lawyers	33	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	7 659	3 487	808	70	13.5	46.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	7 659	3 487	808	70	13.5	46.0
541211	Offices of certified public accountants	8	D	D	D	b	D	D
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	22 622	6 799	1 632	135	5.9	16.1
54133	Engineering services	7	20 253	5 763	1 470	114	4.7	17.9
541330	Engineering services	7	20 253	5 763	1 470	114	4.7	17.9
5414	Specialized design services	10	6 092	2 198	420	29	13.7	13.3
54143	Graphic design services	5	5 006	1 978	373	23	.2	16.2
541430	Graphic design services	5	5 006	1 978	373	23	.2	16.2
5414301	Graphic design services (except commercial art & medical artists)	5	5 006	1 978	373	23	.2	16.2
5415	Computer systems design & related services	17	29 700	12 605	2 820	185	11.3	29.1
54151	Computer systems design & related services	17	29 700	12 605	2 820	185	11.3	29.1
541511	Custom computer programming services	8	D	D	D	b	D	D
541512	Computer systems design services	9	D	D	D	c	D	D
5415121	Computer systems integrators	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	16	3 793	1 440	367	28	76.1	7.2
54161	Management consulting services	12	3 152	1 139	283	23	86.7	7.7
5418	Advertising & related services	13	31 299	7 170	1 420	98	9.7	11.3
54185	Display advertising	2	D	D	D	b	D	D
541850	Display advertising	2	D	D	D	b	D	D
5418501	Display advertising (except outdoor)	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ENGLEWOOD CLIFFS, NJ							
54	**Professional, scientific, & technical services**	**102**	**80 796**	**32 097**	**7 138**	**684**	**30.3**	**8.5**
541	Professional, scientific, & technical services	102	80 796	32 097	7 138	684	30.3	8.5
5411	Legal services	20	14 214	5 222	1 154	125	38.9	.4
54111	Offices of lawyers	19	D	D	D	c	D	D
541110	Offices of lawyers	19	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	7 699	2 871	685	70	65.4	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	7 699	2 871	685	70	65.4	5.1
541211	Offices of certified public accountants	18	6 292	2 156	500	53	57.6	6.3
541219	Other accounting services	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	11	9 640	6 359	1 643	115	11.9	5.9
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	13	14 506	4 809	1 029	94	42.3	16.7
54151	Computer systems design & related services	13	14 506	4 809	1 029	94	42.3	16.7
541511	Custom computer programming services	7	10 550	3 592	749	67	25.5	23.0
5416	Management, scientific, & technical consulting services	15	10 549	4 633	923	80	53.7	1.9
54161	Management consulting services	11	9 403	4 011	812	69	51.4	.7
5418	Advertising & related services	9	3 130	1 099	264	33	14.4	67.7
5419	Other professional, scientific, & technical services	10	D	D	D	c	D	D
54191	Marketing research & public opinion polling	7	18 879	6 392	1 297	149	–	4.5
541910	Marketing research & public opinion polling	7	18 879	6 392	1 297	149	–	4.5
	EVESHAM TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**194**	**370 278**	**134 445**	**26 913**	**2 408**	**11.9**	**3.6**
541	Professional, scientific, & technical services	194	370 278	134 445	26 913	2 408	11.9	3.6
5411	Legal services	47	32 881	16 957	3 715	381	21.9	1.9
54111	Offices of lawyers	42	31 933	16 597	3 621	366	21.2	2.0
541110	Offices of lawyers	42	31 933	16 597	3 621	366	21.2	2.0
5411101	Offices of lawyers (except legal aid societies)	42	31 933	16 597	3 621	366	21.2	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	12 119	6 427	1 469	217	33.0	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	12 119	6 427	1 469	217	33.0	9.8
541211	Offices of certified public accountants	22	D	D	D	c	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	194 717	49 171	10 538	834	8.4	.1
54133	Engineering services	17	D	D	D	f	D	D
541330	Engineering services	17	D	D	D	f	D	D
5414	Specialized design services	7	5 892	2 607	467	43	28.5	–
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5415	Computer systems design & related services	50	66 900	39 876	6 378	438	12.9	7.9
54151	Computer systems design & related services	50	66 900	39 876	6 378	438	12.9	7.9
541511	Custom computer programming services	19	37 336	27 508	3 882	208	2.5	.5
541512	Computer systems design services	25	D	D	D	c	D	D
5415121	Computer systems integrators	10	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	15	8 060	4 927	880	89	56.3	10.7
541519	Other computer related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	22	25 731	11 228	2 546	285	18.0	–
54161	Management consulting services	17	20 133	8 996	2 059	256	13.3	–
541612	Human resources & executive search consulting services	6	D	D	D	b	D	D
5416122	Executive placement services	6	D	D	D	b	D	D
541618	Other management consulting services	1	D	D	D	c	D	D
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	11	29 517	7 431	1 618	157	.7	19.4
54184	Media representatives	2	D	D	D	c	D	D
541840	Media representatives	2	D	D	D	c	D	D
5418402	Publishers' advertising representatives	1	D	D	D	c	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EWING TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**90**	**70 406**	**29 792**	**6 333**	**650**	**19.7**	**1.9**
541	Professional, scientific, & technical services	90	70 406	29 792	6 333	650	19.7	1.9
5411	Legal services	24	23 423	9 983	2 008	196	10.2	.8
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
54119	Other legal services	5	D	D	D	c	D	D
541191	Title abstract & settlement offices	4	16 088	7 397	1 478	123	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	5 020	2 571	568	57	17.0	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	5 020	2 571	568	57	17.0	8.9
541211	Offices of certified public accountants	10	4 370	2 395	527	51	13.3	1.7
5413	Architectural, engineering, & related services	17	16 527	7 297	1 501	145	33.7	3.9
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
5415	Computer systems design & related services	14	8 947	3 641	854	59	33.9	.6
54151	Computer systems design & related services	14	8 947	3 641	854	59	33.9	.6
541512	Computer systems design services	8	8 234	3 184	734	52	33.7	–
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	8 083	2 976	569	58	11.6	–
54161	Management consulting services	5	D	D	D	b	D	D
541613	Marketing consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	6	7 306	2 837	693	113	6.1	.2
	FAIR HAVEN, NJ							
54	**Professional, scientific, & technical services**	**22**	**6 184**	**2 298**	**610**	**65**	**48.0**	**7.9**
541	Professional, scientific, & technical services	22	6 184	2 298	610	65	48.0	7.9
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
	FAIR LAWN, NJ							
54	**Professional, scientific, & technical services**	**210**	**175 579**	**56 863**	**17 522**	**1 075**	**76.3**	**2.6**
541	Professional, scientific, & technical services	210	175 579	56 863	17 522	1 075	76.3	2.6
5411	Legal services	28	10 524	4 098	884	121	51.0	8.9
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	13 108	5 352	1 204	133	34.8	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	13 108	5 352	1 204	133	34.8	2.3
541211	Offices of certified public accountants	25	12 544	5 212	1 175	122	32.7	1.5
5413	Architectural, engineering, & related services	19	18 226	8 380	2 577	118	75.7	9.0
54133	Engineering services	15	14 917	6 940	2 207	86	90.1	5.1
541330	Engineering services	15	14 917	6 940	2 207	86	90.1	5.1
5414	Specialized design services	4	1 679	335	97	14	100.0	–
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	83	24 328	8 660	1 839	171	61.5	5.6
54151	Computer systems design & related services	83	24 328	8 660	1 839	171	61.5	5.6
541511	Custom computer programming services	41	9 886	4 524	939	77	47.9	13.2
541512	Computer systems design services	31	12 787	3 359	707	75	72.3	.1
5415122	Computer systems consultants (except systems integrators)	27	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	30	97 856	27 315	10 405	448	86.4	–
54161	Management consulting services	22	92 306	25 484	10 100	423	90.0	–
541611	Administrative management & general management consulting service	10	87 404	23 042	9 616	344	90.4	–
54169	Other scientific & technical consulting services	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	8 717	2 342	442	58	100.0	–
	FAIRVIEW, NJ							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	e	D	D
5418	Advertising & related services	1	D	D	D	e	D	D
54186	Direct mail advertising	1	D	D	D	e	D	D
541860	Direct mail advertising	1	D	D	D	e	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FANWOOD, NJ							
54	**Professional, scientific, & technical services**	**35**	**13 699**	**4 691**	**1 044**	**115**	**41.1**	**4.3**
541	Professional, scientific, & technical services	35	13 699	4 691	1 044	115	41.1	4.3
5411	Legal services	6	3 081	1 289	273	35	4.4	–
54111	Offices of lawyers	5	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	5	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	5	3 094	916	283	16	15.6	2.2
54161	Management consulting services	4	D	D	D	a	D	D
5418	Advertising & related services	4	1 313	452	70	12	18.0	40.1
	FLEMINGTON, NJ							
54	**Professional, scientific, & technical services**	**71**	**57 590**	**23 375**	**4 584**	**399**	**30.3**	**1.5**
541	Professional, scientific, & technical services	71	57 590	23 375	4 584	399	30.3	1.5
5411	Legal services	26	8 798	3 006	684	98	61.5	7.9
54111	Offices of lawyers	26	8 798	3 006	684	98	61.5	7.9
541110	Offices of lawyers	26	8 798	3 006	684	98	61.5	7.9
5411101	Offices of lawyers (except legal aid societies)	26	8 798	3 006	684	98	61.5	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	8 630	4 593	933	89	24.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	8 630	4 593	933	89	24.1	–
541211	Offices of certified public accountants	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5415	Computer systems design & related services	7	D	D	D	a	D	D
54151	Computer systems design & related services	7	D	D	D	a	D	D
541512	Computer systems design services	5	D	D	D	a	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	12	22 414	9 735	1 893	112	28.5	–
54161	Management consulting services	8	D	D	D	b	D	D
541611	Administrative management & general management consulting service	7	15 139	6 058	986	53	17.8	–
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	FLORENCE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**10**	**2 805**	**1 118**	**272**	**35**	**32.2**	**5.4**
541	Professional, scientific, & technical services	10	2 805	1 118	272	35	32.2	5.4
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	FLORHAM PARK, NJ							
54	**Professional, scientific, & technical services**	**149**	**511 356**	**152 606**	**35 345**	**2 220**	**5.1**	**1.1**
541	Professional, scientific, & technical services	149	511 356	152 606	35 345	2 220	5.1	1.1
5411	Legal services	52	51 523	23 739	5 676	422	11.4	–
54111	Offices of lawyers	52	51 523	23 739	5 676	422	11.4	–
541110	Offices of lawyers	52	51 523	23 739	5 676	422	11.4	–
5411101	Offices of lawyers (except legal aid societies)	52	51 523	23 739	5 676	422	11.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	16 358	6 887	1 381	137	39.3	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	16 358	6 887	1 381	137	39.3	5.5
541211	Offices of certified public accountants	21	13 820	5 911	1 150	111	35.3	2.4
541219	Other accounting services	6	2 538	976	231	26	60.8	22.7
5413	Architectural, engineering, & related services	12	17 214	6 684	2 040	165	11.3	–
54133	Engineering services	8	14 638	5 607	1 804	147	8.0	–
541330	Engineering services	8	14 638	5 607	1 804	147	8.0	–
5415	Computer systems design & related services	19	D	D	D	f	D	D
54151	Computer systems design & related services	19	D	D	D	f	D	D
541511	Custom computer programming services	9	D	D	D	c	D	D
541512	Computer systems design services	9	D	D	D	e	D	D
5415121	Computer systems integrators	3	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	22	D	D	D	f	D	D
54161	Management consulting services	19	D	D	D	f	D	D
541611	Administrative management & general management consulting service	8	D	D	D	f	D	D
541612	Human resources & executive search consulting services	6	D	D	D	b	D	D
541613	Marketing consulting services	3	D	D	D	a	D	D
5418	Advertising & related services	9	6 091	1 744	361	32	75.4	2.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FORT LEE, NJ							
54	**Professional, scientific, & technical services**	**260**	**230 860**	**70 943**	**17 918**	**1 658**	**26.6**	**4.4**
541	Professional, scientific, & technical services	260	230 860	70 943	17 918	1 658	26.6	4.4
5411	Legal services	49	25 874	6 374	1 462	181	36.0	4.4
54111	Offices of lawyers	46	D	D	D	c	D	D
541110	Offices of lawyers	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	16 609	5 015	1 446	163	73.4	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	16 609	5 015	1 446	163	73.4	4.8
541211	Offices of certified public accountants	28	15 939	4 776	1 390	147	72.4	4.9
5413	Architectural, engineering, & related services	19	10 477	3 695	882	105	36.6	1.7
54133	Engineering services	14	9 454	3 205	754	87	39.6	–
541330	Engineering services	14	9 454	3 205	754	87	39.6	–
5414	Specialized design services	10	3 709	571	126	18	33.6	–
54141	Interior design services	5	D	D	D	a	D	D
541410	Interior design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	61	55 407	20 930	3 963	375	39.7	1.1
54151	Computer systems design & related services	61	55 407	20 930	3 963	375	39.7	1.1
541511	Custom computer programming services	32	7 451	3 623	625	89	51.4	4.3
541512	Computer systems design services	22	46 455	16 598	3 202	276	36.0	.5
5415122	Computer systems consultants (except systems integrators)	19	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	51	70 403	16 627	6 377	530	14.1	7.0
54161	Management consulting services	47	69 345	16 199	6 274	527	13.6	7.1
541611	Administrative management & general management consulting service	17	14 792	7 003	1 502	69	15.2	4.6
541612	Human resources & executive search consulting services	16	40 372	6 335	4 032	407	7.9	–
5416123	Human resources & personnel management consulting	6	D	D	D	e	D	D
541613	Marketing consulting services	14	14 181	2 861	740	51	27.9	29.9
5418	Advertising & related services	21	29 368	12 515	2 485	181	3.6	4.9
54181	Advertising agencies	8	19 660	10 733	2 304	152	–	–
541810	Advertising agencies	8	19 660	10 733	2 304	152	–	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54191	Marketing research & public opinion polling	6	17 337	4 564	957	84	8.8	–
541910	Marketing research & public opinion polling	6	17 337	4 564	957	84	8.8	–
	FRANKLIN TOWNSHIP, NJ (GLOUCESTER COUNTY)							
54	**Professional, scientific, & technical services**	**14**	**6 078**	**1 740**	**405**	**64**	**31.2**	**16.7**
541	Professional, scientific, & technical services	14	6 078	1 740	405	64	31.2	16.7
	FRANKLIN, NJ							
54	**Professional, scientific, & technical services**	**10**	**6 020**	**2 110**	**485**	**50**	**30.2**	**7.5**
541	Professional, scientific, & technical services	10	6 020	2 110	485	50	30.2	7.5
5415	Computer systems design & related services	3	D	D	D	a	D	D
54151	Computer systems design & related services	3	D	D	D	a	D	D
	FRANKLIN TOWNSHIP, NJ (SOMERSET COUNTY)							
54	**Professional, scientific, & technical services**	**284**	**451 368**	**216 014**	**49 965**	**4 290**	**15.4**	**10.9**
541	Professional, scientific, & technical services	284	451 368	216 014	49 965	4 290	15.4	10.9
5411	Legal services	20	22 495	8 749	1 825	149	4.0	3.6
54111	Offices of lawyers	19	D	D	D	c	D	D
541110	Offices of lawyers	19	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	22 839	10 229	1 322	158	10.9	82.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	22 839	10 229	1 322	158	10.9	82.7
541211	Offices of certified public accountants	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services	23	58 426	24 118	5 803	430	11.5	–
54133	Engineering services	15	54 676	22 102	5 350	369	6.4	–
541330	Engineering services	15	54 676	22 102	5 350	369	6.4	–
5414	Specialized design services	11	D	D	D	b	D	D
54143	Graphic design services	9	4 024	1 433	309	35	19.4	7.9
541430	Graphic design services	9	4 024	1 433	309	35	19.4	7.9
5414301	Graphic design services (except commercial art & medical artists)	9	4 024	1 433	309	35	19.4	7.9
5415	Computer systems design & related services	147	171 420	98 565	21 518	2 242	18.8	7.0
54151	Computer systems design & related services	147	171 420	98 565	21 518	2 242	18.8	7.0
541511	Custom computer programming services	63	75 807	37 676	9 382	510	17.3	1.8
541512	Computer systems design services	68	91 898	59 474	11 916	1 716	18.0	11.6
5415121	Computer systems integrators	11	17 312	7 378	1 756	121	28.6	1.5
5415122	Computer systems consultants (except systems integrators)	57	74 586	52 096	10 160	1 595	15.5	13.9
541519	Other computer related services	16	3 715	1 415	220	16	71.0	3.3
5416	Management, scientific, & technical consulting services	33	74 399	27 534	8 893	360	6.8	4.9
54161	Management consulting services	26	71 049	26 109	8 639	335	5.8	5.1
541612	Human resources & executive search consulting services	7	D	D	D	c	D	D
5416121	Actuarial consulting	1	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	5	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	b	D	D
54169	Other scientific & technical consulting services	7	3 350	1 425	254	25	29.9	–
541690	Other scientific & technical consulting services	7	3 350	1 425	254	25	29.9	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FRANKLIN TOWNSHIP, NJ (SOMERSET COUNTY)—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	8	30 830	17 543	3 970	319	13.1	40.5
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	e	D	D
5417102	Research & development in the life sciences	3	D	D	D	e	D	D
5418	Advertising & related services	19	37 615	16 427	4 107	317	31.2	3.1
54184	Media representatives	4	D	D	D	e	D	D
541840	Media representatives	4	D	D	D	e	D	D
5418402	Publishers' advertising representatives	3	D	D	D	e	D	D
54189	Other services related to advertising	5	3 106	319	55	8	98.7	1.3
541890	Other services related to advertising	5	3 106	319	55	8	98.7	1.3
5419	Other professional, scientific, & technical services	7	D	D	D	e	D	D
54191	Marketing research & public opinion polling	5	26 849	10 674	2 082	261	17.6	–
541910	Marketing research & public opinion polling	5	26 849	10 674	2 082	261	17.6	–
	FRANKLIN LAKES, NJ							
54	**Professional, scientific, & technical services**	**57**	**19 468**	**5 921**	**1 273**	**145**	**55.1**	**30.9**
541	Professional, scientific, & technical services	57	19 468	5 921	1 273	145	55.1	30.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	1 199	563	169	22	D	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	1 199	563	169	22	D	–
5413	Architectural, engineering, & related services	10	3 584	1 766	387	52	60.0	26.6
5414	Specialized design services	5	1 671	257	58	7	82.4	–
5415	Computer systems design & related services	12	4 272	1 505	303	17	84.5	15.5
54151	Computer systems design & related services	12	4 272	1 505	303	17	84.5	15.5
5418	Advertising & related services	4	D	D	D	a	D	D
	FREEHOLD, NJ							
54	**Professional, scientific, & technical services**	**80**	**29 558**	**10 527**	**2 114**	**253**	**50.7**	**8.2**
541	Professional, scientific, & technical services	80	29 558	10 527	2 114	253	50.7	8.2
5411	Legal services	43	19 632	7 429	1 454	178	39.8	7.5
54111	Offices of lawyers	37	15 970	6 265	1 198	145	42.3	8.7
541110	Offices of lawyers	37	15 970	6 265	1 198	145	42.3	8.7
5411101	Offices of lawyers (except legal aid societies)	37	15 970	6 265	1 198	145	42.3	8.7
54119	Other legal services	6	3 662	1 164	256	33	28.8	2.3
541191	Title abstract & settlement offices	6	3 662	1 164	256	33	28.8	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 136	626	152	28	93.3	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 136	626	152	28	93.3	6.7
5413	Architectural, engineering, & related services	6	2 246	796	147	18	37.5	3.2
	FREEHOLD TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**111**	**46 771**	**18 473**	**3 467**	**393**	**36.5**	**21.8**
541	Professional, scientific, & technical services	111	46 771	18 473	3 467	393	36.5	21.8
5411	Legal services	25	13 784	6 489	1 279	153	29.0	8.2
54111	Offices of lawyers	21	D	D	D	c	D	D
541110	Offices of lawyers	21	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 517	668	134	31	47.4	39.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 517	668	134	31	47.4	39.5
5413	Architectural, engineering, & related services	15	8 898	3 126	625	65	31.9	44.7
54133	Engineering services	13	D	D	D	b	D	D
541330	Engineering services	13	D	D	D	b	D	D
5414	Specialized design services	6	3 131	479	103	11	31.4	.5
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	33	11 534	4 767	801	79	48.8	30.9
54151	Computer systems design & related services	33	11 534	4 767	801	79	48.8	30.9
5416	Management, scientific, & technical consulting services	12	4 397	2 037	375	18	38.1	5.1
	GALLOWAY TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**17**	**7 329**	**3 359**	**541**	**73**	**31.2**	**11.1**
541	Professional, scientific, & technical services	17	7 329	3 359	541	73	31.2	11.1
5413	Architectural, engineering, & related services	5	3 687	1 495	308	35	16.3	18.5
	GARFIELD, NJ							
54	**Professional, scientific, & technical services**	**37**	**11 758**	**3 313**	**791**	**122**	**55.0**	**6.7**
541	Professional, scientific, & technical services	37	11 758	3 313	791	122	55.0	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	881	203	47	18	88.3	11.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	881	203	47	18	88.3	11.7
5414	Specialized design services	1	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GARWOOD, NJ							
54	**Professional, scientific, & technical services**	**13**	**8 649**	**2 394**	**457**	**81**	**20.8**	**39.9**
541	Professional, scientific, & technical services	13	8 649	2 394	457	81	20.8	39.9
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5415	Computer systems design & related services	3	D	D	D	a	D	D
54151	Computer systems design & related services	3	D	D	D	a	D	D
	GLASSBORO, NJ							
54	**Professional, scientific, & technical services**	**16**	**5 538**	**2 062**	**501**	**60**	**35.1**	**3.0**
541	Professional, scientific, & technical services	16	5 538	2 062	501	60	35.1	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 262	510	129	20	14.4	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 262	510	129	20	14.4	1.2
	GLEN RIDGE, NJ *							
54	**Professional, scientific, & technical services**	**17**	**2 474**	**1 136**	**194**	**20**	**75.5**	**3.7**
541	Professional, scientific, & technical services	17	2 474	1 136	194	20	75.5	3.7
	GLEN ROCK, NJ							
54	**Professional, scientific, & technical services**	**80**	**34 225**	**14 585**	**3 028**	**294**	**45.2**	**7.0**
541	Professional, scientific, & technical services	80	34 225	14 585	3 028	294	45.2	7.0
5411	Legal services	12	3 956	1 192	239	40	56.7	9.4
54111	Offices of lawyers	12	3 956	1 192	239	40	56.7	9.4
541110	Offices of lawyers	12	3 956	1 192	239	40	56.7	9.4
5411101	Offices of lawyers (except legal aid societies)	12	3 956	1 192	239	40	56.7	9.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 041	686	142	17	44.2	55.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 041	686	142	17	44.2	55.8
541219	Other accounting services	3	1 467	520	110	12	24.9	75.1
5413	Architectural, engineering, & related services	6	3 391	1 380	332	36	91.6	–
5415	Computer systems design & related services	18	6 536	3 721	694	42	27.8	–
54151	Computer systems design & related services	18	6 536	3 721	694	42	27.8	–
5416	Management, scientific, & technical consulting services	20	12 045	5 743	1 016	92	33.6	7.2
54161	Management consulting services	18	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	11	4 497	1 371	491	50	46.7	.5
	GLOUCESTER TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**63**	**14 192**	**5 778**	**1 371**	**176**	**45.4**	**6.1**
541	Professional, scientific, & technical services	63	14 192	5 778	1 371	176	45.4	6.1
5411	Legal services	17	3 551	1 233	278	40	32.3	21.8
54111	Offices of lawyers	17	3 551	1 233	278	40	32.3	21.8
541110	Offices of lawyers	17	3 551	1 233	278	40	32.3	21.8
5411101	Offices of lawyers (except legal aid societies)	17	3 551	1 233	278	40	32.3	21.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 069	294	100	22	82.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 069	294	100	22	82.1	–
5413	Architectural, engineering, & related services	13	3 601	2 043	485	54	24.0	–
5416	Management, scientific, & technical consulting services	6	3 100	1 117	266	40	62.8	1.1
	GLOUCESTER CITY, NJ							
54	**Professional, scientific, & technical services**	**10**	**4 384**	**2 210**	**538**	**107**	**51.8**	**–**
541	Professional, scientific, & technical services	10	4 384	2 210	538	107	51.8	–
	GUTTENBERG, NJ							
54	**Professional, scientific, & technical services**	**26**	**7 943**	**3 612**	**681**	**58**	**59.8**	**7.5**
541	Professional, scientific, & technical services	26	7 943	3 612	681	58	59.8	7.5
5418	Advertising & related services	3	2 079	1 134	298	11	93.5	6.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HACKENSACK, NJ							
54	**Professional, scientific, & technical services**	**512**	**367 880**	**142 338**	**31 467**	**3 354**	**36.2**	**4.0**
541	Professional, scientific, & technical services	512	367 880	142 338	31 467	3 354	36.2	4.0
5411	Legal services	313	204 477	81 900	17 002	1 731	39.5	3.2
54111	Offices of lawyers	303	195 710	78 573	16 241	1 662	40.2	2.8
541110	Offices of lawyers	303	195 710	78 573	16 241	1 662	40.2	2.8
5411101	Offices of lawyers (except legal aid societies)	303	195 710	78 573	16 241	1 662	40.2	2.8
54119	Other legal services	10	8 767	3 327	761	69	23.4	12.2
541191	Title abstract & settlement offices	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	32 525	12 609	3 075	465	29.5	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	32 525	12 609	3 075	465	29.5	1.9
541211	Offices of certified public accountants	34	29 273	11 183	2 689	255	27.3	1.8
541213	Tax return preparation services	1	D	D	D	c	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	34 818	11 164	2 749	262	41.0	5.5
54131	Architectural services	7	5 342	1 917	373	46	1.6	1.0
541310	Architectural services	7	5 342	1 917	373	46	1.6	1.0
54133	Engineering services	17	24 077	6 284	1 553	159	55.4	7.8
541330	Engineering services	17	24 077	6 284	1 553	159	55.4	7.8
5414	Specialized design services	12	3 260	958	214	27	48.8	.6
54143	Graphic design services	9	D	D	D	b	D	D
541430	Graphic design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	27	30 932	14 695	3 297	252	10.1	7.6
54151	Computer systems design & related services	27	30 932	14 695	3 297	252	10.1	7.6
541511	Custom computer programming services	9	D	D	D	b	D	D
541512	Computer systems design services	15	23 172	9 896	1 842	171	12.8	9.1
5415122	Computer systems consultants (except systems integrators)	7	10 586	5 570	977	96	4.1	19.9
5416	Management, scientific, & technical consulting services	34	22 626	10 063	2 272	295	51.6	6.2
54161	Management consulting services	26	16 497	8 489	1 907	258	47.0	8.5
541613	Marketing consulting services	8	8 451	4 726	912	103	33.6	.1
54169	Other scientific & technical consulting services	5	D	D	D	a	D	D
541690	Other scientific & technical consulting services	5	D	D	D	a	D	D
5417	Scientific research & development services	5	11 605	3 275	787	64	9.9	–
5418	Advertising & related services	29	15 017	3 218	722	122	39.9	12.5
54189	Other services related to advertising	6	4 218	356	74	24	86.3	–
541890	Other services related to advertising	6	4 218	356	74	24	86.3	–
5419	Other professional, scientific, & technical services	14	12 620	4 456	1 349	136	39.6	1.3
54192	Photographic services	6	D	D	D	a	D	D
	HACKETTSTOWN, NJ							
54	**Professional, scientific, & technical services**	**54**	**28 556**	**12 025**	**2 548**	**287**	**30.8**	**1.5**
541	Professional, scientific, & technical services	54	28 556	12 025	2 548	287	30.8	1.5
5411	Legal services	17	6 084	2 924	509	54	47.6	1.2
54111	Offices of lawyers	17	6 084	2 924	509	54	47.6	1.2
541110	Offices of lawyers	17	6 084	2 924	509	54	47.6	1.2
5411101	Offices of lawyers (except legal aid societies)	17	6 084	2 924	509	54	47.6	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	12 136	4 371	951	88	9.6	2.2
54133	Engineering services	6	D	D	D	b	D	D
541330	Engineering services	6	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	10	4 308	1 978	443	35	43.7	.6
54151	Computer systems design & related services	10	4 308	1 978	443	35	43.7	.6
	HADDON TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**28**	**8 598**	**4 812**	**1 208**	**164**	**25.5**	**5.3**
541	Professional, scientific, & technical services	28	8 598	4 812	1 208	164	25.5	5.3
5416	Management, scientific, & technical consulting services	6	D	D	D	c	D	D
54162	Environmental consulting services	1	D	D	D	c	D	D
541620	Environmental consulting services	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HADDONFIELD, NJ							
54	**Professional, scientific, & technical services**	**156**	**121 435**	**67 664**	**14 781**	**1 286**	**18.5**	**23.7**
541	Professional, scientific, & technical services	156	121 435	67 664	14 781	1 286	18.5	23.7
5411	Legal services	84	63 506	32 168	6 586	648	18.3	2.3
54111	Offices of lawyers	83	D	D	D	f	D	D
541110	Offices of lawyers	83	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	83	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	8 067	3 908	878	116	53.3	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	8 067	3 908	878	116	53.3	2.3
541211	Offices of certified public accountants	16	6 948	3 362	748	88	52.7	2.2
5413	Architectural, engineering, & related services	11	13 698	9 105	1 940	144	12.1	–
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
5415	Computer systems design & related services	9	D	D	D	e	D	D
54151	Computer systems design & related services	9	D	D	D	e	D	D
541512	Computer systems design services	4	D	D	D	e	D	D
5415121	Computer systems integrators	2	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	22	D	D	D	b	D	D
54161	Management consulting services	18	6 317	3 036	598	59	54.4	7.3
	HADDON HEIGHTS, NJ							
54	**Professional, scientific, & technical services**	**56**	**33 736**	**12 319**	**2 797**	**335**	**24.6**	**2.3**
541	Professional, scientific, & technical services	56	33 736	12 319	2 797	335	24.6	2.3
5411	Legal services	24	10 947	4 333	829	118	26.5	2.2
54111	Offices of lawyers	24	10 947	4 333	829	118	26.5	2.2
541110	Offices of lawyers	24	10 947	4 333	829	118	26.5	2.2
5411101	Offices of lawyers (except legal aid societies)	24	10 947	4 333	829	118	26.5	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 458	511	123	33	78.5	21.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 458	511	123	33	78.5	21.5
5413	Architectural, engineering, & related services	8	18 225	6 021	1 519	153	9.7	–
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
	HALEDON, NJ							
54	**Professional, scientific, & technical services**	**8**	**5 153**	**1 262**	**287**	**34**	**11.1**	**–**
541	Professional, scientific, & technical services	8	5 153	1 262	287	34	11.1	–
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	HAMBURG, NJ							
54	**Professional, scientific, & technical services**	**19**	**2 584**	**821**	**159**	**36**	**96.0**	**–**
541	Professional, scientific, & technical services	19	2 584	821	159	36	96.0	–
	HAMILTON TOWNSHIP, NJ (ATLANTIC COUNTY)							
54	**Professional, scientific, & technical services**	**31**	**31 694**	**15 458**	**3 747**	**451**	**14.3**	**4.7**
541	Professional, scientific, & technical services	31	31 694	15 458	3 747	451	14.3	4.7
5413	Architectural, engineering, & related services	9	19 707	11 631	2 942	307	15.0	.1
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	3 640	1 742	409	64	–	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HAMILTON TOWNSHIP, NJ (MERCER COUNTY)							
54	**Professional, scientific, & technical services**	**163**	**99 752**	**35 658**	**8 015**	**1 196**	**31.7**	**16.1**
541	Professional, scientific, & technical services	163	99 752	35 658	8 015	1 196	31.7	16.1
5411	Legal services	52	26 047	9 767	2 199	278	31.8	10.0
54111	Offices of lawyers	47	23 354	8 631	1 931	247	34.6	11.2
541110	Offices of lawyers	47	23 354	8 631	1 931	247	34.6	11.2
5411101	Offices of lawyers (except legal aid societies)	47	23 354	8 631	1 931	247	34.6	11.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	17 141	6 170	1 617	351	21.6	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	17 141	6 170	1 617	351	21.6	5.7
541211	Offices of certified public accountants	19	7 385	2 358	569	81	40.0	12.2
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	19	17 946	7 054	1 491	179	51.5	8.2
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	6	4 554	1 817	462	67	4.8	–
541370	Surveying & mapping (except geophysical) services	6	4 554	1 817	462	67	4.8	–
5415	Computer systems design & related services	24	9 462	4 133	681	47	61.7	4.1
54151	Computer systems design & related services	24	9 462	4 133	681	47	61.7	4.1
541519	Other computer related services	6	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	16	21 167	5 828	1 338	138	4.6	37.4
54161	Management consulting services	9	9 611	2 962	622	84	5.7	–
541613	Marketing consulting services	3	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
54169	Other scientific & technical consulting services	5	D	D	D	a	D	D
541690	Other scientific & technical consulting services	5	D	D	D	a	D	D
5418	Advertising & related services	8	1 447	498	73	15	40.1	8.5
5419	Other professional, scientific, & technical services	7	D	D	D	c	D	D
	HAMMONTON, NJ							
54	**Professional, scientific, & technical services**	**46**	**19 852**	**7 837**	**2 091**	**226**	**32.2**	**2.0**
541	Professional, scientific, & technical services	46	19 852	7 837	2 091	226	32.2	2.0
5411	Legal services	20	4 809	1 907	423	61	63.9	–
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 377	720	176	28	29.2	20.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 377	720	176	28	29.2	20.8
5413	Architectural, engineering, & related services	11	10 169	4 102	1 188	97	19.7	–
54133	Engineering services	8	9 642	3 912	1 155	90	17.4	–
541330	Engineering services	8	9 642	3 912	1 155	90	17.4	–
	HANOVER TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**87**	**111 133**	**51 068**	**10 223**	**962**	**21.3**	**4.4**
541	Professional, scientific, & technical services	87	111 133	51 068	10 223	962	21.3	4.4
5411	Legal services	11	11 724	7 530	1 165	108	3.4	5.7
54111	Offices of lawyers	11	11 724	7 530	1 165	108	3.4	5.7
541110	Offices of lawyers	11	11 724	7 530	1 165	108	3.4	5.7
5411101	Offices of lawyers (except legal aid societies)	11	11 724	7 530	1 165	108	3.4	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	4 270	2 156	322	49	57.5	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	4 270	2 156	322	49	57.5	3.7
5413	Architectural, engineering, & related services	21	16 764	9 137	2 159	217	47.8	2.0
54133	Engineering services	15	10 268	4 999	1 143	115	68.8	1.5
541330	Engineering services	15	10 268	4 999	1 143	115	68.8	1.5
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5415	Computer systems design & related services	20	30 773	10 354	1 961	151	4.6	11.8
54151	Computer systems design & related services	20	30 773	10 354	1 961	151	4.6	11.8
541511	Custom computer programming services	10	D	D	D	b	D	D
541512	Computer systems design services	9	15 600	4 373	938	72	4.6	23.1
5416	Management, scientific, & technical consulting services	9	5 808	3 744	702	69	78.0	1.3
54161	Management consulting services	5	5 292	3 494	662	63	77.2	–
5417	Scientific research & development services	1	D	D	D	b	D	D
5418	Advertising & related services	9	24 147	9 422	1 838	206	1.3	–
54186	Direct mail advertising	1	D	D	D	c	D	D
541860	Direct mail advertising	1	D	D	D	c	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HARRINGTON PARK, NJ							
54	**Professional, scientific, & technical services**	**16**	**6 384**	**1 478**	**285**	**22**	**62.7**	**.6**
541	Professional, scientific, & technical services	16	6 384	1 478	285	22	62.7	.6
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
	HARRISON, NJ							
54	**Professional, scientific, & technical services**	**22**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
	HASBROUCK HEIGHTS, NJ							
54	**Professional, scientific, & technical services**	**45**	**18 027**	**9 107**	**1 970**	**196**	**18.8**	**14.3**
541	Professional, scientific, & technical services	45	18 027	9 107	1 970	196	18.8	14.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	3 658	2 307	460	76	1.5	43.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	3 658	2 307	460	76	1.5	43.5
541219	Other accounting services	3	D	D	D	b	D	D
5415	Computer systems design & related services	12	4 948	3 289	740	37	17.6	5.3
54151	Computer systems design & related services	12	4 948	3 289	740	37	17.6	5.3
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	4	1 432	555	118	12	4.6	–
	HAWORTH, NJ							
54	**Professional, scientific, & technical services**	**19**	**5 743**	**1 886**	**383**	**51**	**29.2**	**9.2**
541	Professional, scientific, & technical services	19	5 743	1 886	383	51	29.2	9.2
5418	Advertising & related services	5	D	D	D	a	D	D
	HAWTHORNE, NJ							
54	**Professional, scientific, & technical services**	**62**	**25 547**	**9 268**	**2 135**	**239**	**39.1**	**4.5**
541	Professional, scientific, & technical services	62	25 547	9 268	2 135	239	39.1	4.5
5411	Legal services	19	6 037	1 968	486	60	43.5	–
54111	Offices of lawyers	19	6 037	1 968	486	60	43.5	–
541110	Offices of lawyers	19	6 037	1 968	486	60	43.5	–
5411101	Offices of lawyers (except legal aid societies)	19	6 037	1 968	486	60	43.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 913	1 188	311	36	69.2	11.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 913	1 188	311	36	69.2	11.6
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5414	Specialized design services	5	3 001	661	146	18	70.6	–
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5418	Advertising & related services	4	2 794	1 529	354	30	3.4	24.4
	HAZLET TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**57**	**31 147**	**13 203**	**2 328**	**281**	**49.0**	**4.6**
541	Professional, scientific, & technical services	57	31 147	13 203	2 328	281	49.0	4.6
5411	Legal services	6	4 710	2 187	350	38	28.9	–
54111	Offices of lawyers	6	4 710	2 187	350	38	28.9	–
541110	Offices of lawyers	6	4 710	2 187	350	38	28.9	–
5411101	Offices of lawyers (except legal aid societies)	6	4 710	2 187	350	38	28.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 322	899	177	29	83.1	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 322	899	177	29	83.1	5.4
5413	Architectural, engineering, & related services	7	3 109	1 237	275	33	51.2	–
5415	Computer systems design & related services	15	11 933	6 384	1 030	97	36.9	10.7
54151	Computer systems design & related services	15	11 933	6 384	1 030	97	36.9	10.7
541512	Computer systems design services	9	11 150	5 917	960	88	32.8	11.2
5415122	Computer systems consultants (except systems integrators)	6	10 458	5 494	875	82	34.1	9.6
5416	Management, scientific, & technical consulting services	8	4 273	1 630	325	44	52.0	–
54161	Management consulting services	5	3 691	1 303	246	35	54.8	–
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	HIGH BRIDGE, NJ							
54	**Professional, scientific, & technical services**	**12**	**1 450**	**553**	**119**	**17**	**70.1**	**3.0**
541	Professional, scientific, & technical services	12	1 450	553	119	17	70.1	3.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HIGHLAND PARK, NJ							
54	**Professional, scientific, & technical services**	**55**	**16 358**	**6 990**	**1 364**	**183**	**38.8**	**12.9**
541	Professional, scientific, & technical services	55	16 358	6 990	1 364	183	38.8	12.9
5411	Legal services	13	3 900	938	149	28	65.2	11.0
54111	Offices of lawyers	13	3 900	938	149	28	65.2	11.0
541110	Offices of lawyers	13	3 900	938	149	28	65.2	11.0
5411101	Offices of lawyers (except legal aid societies)	13	3 900	938	149	28	65.2	11.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 758	829	149	32	35.9	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 758	829	149	32	35.9	5.1
5413	Architectural, engineering, & related services	6	4 105	2 321	493	52	13.9	20.5
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D
541921	Photographic studios, portrait	2	D	D	D	a	D	D
	HIGHLANDS, NJ							
54	**Professional, scientific, & technical services**	**7**	**2 424**	**1 337**	**339**	**17**	**27.5**	**11.0**
541	Professional, scientific, & technical services	7	2 424	1 337	339	17	27.5	11.0
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	HIGHTSTOWN, NJ							
54	**Professional, scientific, & technical services**	**20**	**12 505**	**5 476**	**1 212**	**148**	**22.4**	**4.2**
541	Professional, scientific, & technical services	20	12 505	5 476	1 212	148	22.4	4.2
5413	Architectural, engineering, & related services	5	6 987	2 380	564	78	21.8	–
	HILLSBOROUGH TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**139**	**81 238**	**34 215**	**7 732**	**632**	**43.2**	**22.1**
541	Professional, scientific, & technical services	139	81 238	34 215	7 732	632	43.2	22.1
5411	Legal services	13	15 541	9 503	2 354	155	92.7	–
54111	Offices of lawyers	12	D	D	D	c	D	D
541110	Offices of lawyers	12	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services	17	14 096	5 012	1 104	106	28.5	6.1
54133	Engineering services	16	D	D	D	c	D	D
541330	Engineering services	16	D	D	D	c	D	D
5415	Computer systems design & related services	65	24 992	10 969	2 236	188	26.4	8.0
54151	Computer systems design & related services	65	24 992	10 969	2 236	188	26.4	8.0
541511	Custom computer programming services	35	D	D	D	b	D	D
541512	Computer systems design services	21	D	D	D	b	D	D
541519	Other computer related services	8	7 970	3 750	934	80	12.2	–
5416	Management, scientific, & technical consulting services	21	9 671	3 845	793	72	60.9	26.9
54161	Management consulting services	14	3 526	1 373	358	19	25.1	72.7
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	b	D	D
5418	Advertising & related services	10	8 537	1 781	435	51	32.8	63.9
	HILLSDALE, NJ							
54	**Professional, scientific, & technical services**	**40**	**7 636**	**2 911**	**653**	**75**	**49.8**	**20.4**
541	Professional, scientific, & technical services	40	7 636	2 911	653	75	49.8	20.4
	HILLSIDE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**21**	**52 244**	**8 486**	**1 966**	**689**	**4.6**	**8.6**
541	Professional, scientific, & technical services	21	52 244	8 486	1 966	689	4.6	8.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	f	D	D
54185	Display advertising	1	D	D	D	e	D	D
541850	Display advertising	1	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOBOKEN, NJ							
54	**Professional, scientific, & technical services**	**146**	**126 014**	**53 622**	**11 636**	**871**	**36.6**	**3.4**
541	Professional, scientific, & technical services	146	126 014	53 622	11 636	871	36.6	3.4
5411	Legal services	23	9 400	2 704	554	76	16.9	3.4
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	18	14 445	2 863	618	65	90.2	–
54133	Engineering services	14	13 557	2 578	578	60	89.5	–
541330	Engineering services	14	13 557	2 578	578	60	89.5	–
5414	Specialized design services	11	3 609	1 003	236	32	26.0	15.4
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	56	73 865	40 104	8 989	547	31.3	4.3
54151	Computer systems design & related services	56	73 865	40 104	8 989	547	31.3	4.3
541511	Custom computer programming services	29	47 119	26 430	6 372	398	6.7	2.2
541512	Computer systems design services	19	25 442	13 076	2 531	142	77.6	7.0
5415122	Computer systems consultants (except systems integrators)	19	25 442	13 076	2 531	142	77.6	7.0
5416	Management, scientific, & technical consulting services	18	9 058	2 218	266	45	32.5	.2
54161	Management consulting services	15	D	D	D	b	D	D
541618	Other management consulting services	3	D	D	D	a	D	D
5418	Advertising & related services	12	12 069	3 478	816	84	26.5	.3
	HO-HO-KUS, NJ							
54	**Professional, scientific, & technical services**	**28**	**12 708**	**3 970**	**932**	**72**	**41.9**	**10.1**
541	Professional, scientific, & technical services	28	12 708	3 970	932	72	41.9	10.1
5413	Architectural, engineering, & related services	7	1 418	401	81	10	84.7	–
5416	Management, scientific, & technical consulting services	5	3 055	820	265	14	6.5	32.5
54161	Management consulting services	5	3 055	820	265	14	6.5	32.5
5418	Advertising & related services	3	2 457	375	52	5	88.2	11.8
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	HOLMDEL TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**108**	**65 881**	**26 594**	**5 226**	**434**	**42.7**	**24.6**
541	Professional, scientific, & technical services	108	65 881	26 594	5 226	434	42.7	24.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	4 428	2 267	430	52	38.1	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	4 428	2 267	430	52	38.1	2.4
541211	Offices of certified public accountants	8	4 428	2 267	430	52	38.1	2.4
5413	Architectural, engineering, & related services	10	11 655	4 649	953	91	13.6	12.1
54133	Engineering services	10	11 655	4 649	953	91	13.6	12.1
541330	Engineering services	10	11 655	4 649	953	91	13.6	12.1
5415	Computer systems design & related services	54	36 414	14 549	2 834	190	43.1	37.2
54151	Computer systems design & related services	54	36 414	14 549	2 834	190	43.1	37.2
541511	Custom computer programming services	17	16 787	5 927	1 280	89	7.4	63.8
541512	Computer systems design services	31	18 249	8 088	1 486	93	73.0	15.6
5415122	Computer systems consultants (except systems integrators)	28	16 101	6 666	1 191	67	69.4	17.7
5416	Management, scientific, & technical consulting services	17	9 133	3 564	683	60	79.1	–
54161	Management consulting services	13	8 286	2 957	541	53	85.7	–
541613	Marketing consulting services	5	6 169	2 044	371	27	100.0	–
	HOPATCONG, NJ							
54	**Professional, scientific, & technical services**	**19**	**3 990**	**1 442**	**257**	**41**	**69.8**	**1.0**
541	Professional, scientific, & technical services	19	3 990	1 442	257	41	69.8	1.0
	HOPEWELL TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**30**	**25 682**	**11 313**	**2 160**	**200**	**23.3**	**4.4**
541	Professional, scientific, & technical services	30	25 682	11 313	2 160	200	23.3	4.4
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
54191	Marketing research & public opinion polling	3	D	D	D	c	D	D
541910	Marketing research & public opinion polling	3	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOWELL TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**75**	**49 864**	**21 881**	**4 814**	**449**	**37.5**	**21.7**
541	Professional, scientific, & technical services	75	49 864	21 881	4 814	449	37.5	21.7
5411	Legal services	9	3 300	536	117	26	76.2	–
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 017	1 317	320	42	35.0	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 017	1 317	320	42	35.0	1.5
5413	Architectural, engineering, & related services	14	11 897	6 427	1 392	143	80.3	1.9
54133	Engineering services	10	11 144	6 168	1 342	130	82.5	1.8
541330	Engineering services	10	11 144	6 168	1 342	130	82.5	1.8
5415	Computer systems design & related services	23	17 528	11 846	2 682	194	14.5	3.0
54151	Computer systems design & related services	23	17 528	11 846	2 682	194	14.5	3.0
541511	Custom computer programming services	9	14 600	10 543	2 448	173	4.1	.6
5418	Advertising & related services	2	D	D	D	a	D	D
	IRVINGTON TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**26**	**7 897**	**2 680**	**787**	**251**	**51.3**	**9.2**
541	Professional, scientific, & technical services	26	7 897	2 680	787	251	51.3	9.2
5411	Legal services	12	3 529	862	220	26	69.1	1.9
54111	Offices of lawyers	12	3 529	862	220	26	69.1	1.9
541110	Offices of lawyers	12	3 529	862	220	26	69.1	1.9
5411101	Offices of lawyers (except legal aid societies)	12	3 529	862	220	26	69.1	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 651	955	364	201	17.2	22.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 651	955	364	201	17.2	22.1
541213	Tax return preparation services	3	D	D	D	c	D	D
	JACKSON TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**41**	**11 236**	**3 744**	**730**	**111**	**60.8**	**3.9**
541	Professional, scientific, & technical services	41	11 236	3 744	730	111	60.8	3.9
5411	Legal services	10	3 070	1 157	247	38	60.8	–
54111	Offices of lawyers	10	3 070	1 157	247	38	60.8	–
541110	Offices of lawyers	10	3 070	1 157	247	38	60.8	–
5411101	Offices of lawyers (except legal aid societies)	10	3 070	1 157	247	38	60.8	–
5413	Architectural, engineering, & related services	8	2 330	781	169	25	56.4	–
	JAMESBURG, NJ							
54	**Professional, scientific, & technical services**	**20**	**5 181**	**1 937**	**497**	**46**	**28.0**	**30.7**
541	Professional, scientific, & technical services	20	5 181	1 937	497	46	28.0	30.7
	JEFFERSON TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**32**	**18 204**	**6 389**	**1 243**	**140**	**71.9**	**.1**
541	Professional, scientific, & technical services	32	18 204	6 389	1 243	140	71.9	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 173	685	122	19	78.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 173	685	122	19	78.1	–
541219	Other accounting services	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	5	1 420	542	129	14	33.0	–
5415	Computer systems design & related services	9	D	D	D	b	D	D
54151	Computer systems design & related services	9	D	D	D	b	D	D
541519	Other computer related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	3 092	1 368	286	31	14.7	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JERSEY CITY, NJ							
54	**Professional, scientific, & technical services**	**353**	**522 789**	**184 863**	**39 564**	**3 553**	**12.6**	**44.1**
541	Professional, scientific, & technical services	353	522 789	184 863	39 564	3 553	12.6	44.1
5411	Legal services	131	63 304	19 515	4 908	631	29.1	5.0
54111	Offices of lawyers	128	D	D	D	f	D	D
541110	Offices of lawyers	128	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	128	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	D	D	D	g	D	D
541211	Offices of certified public accountants	13	D	D	D	b	D	D
541213	Tax return preparation services	6	D	D	D	c	D	D
541214	Payroll services	1	D	D	D	f	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	14 696	5 868	1 121	139	15.7	12.2
54131	Architectural services	10	6 971	2 804	483	61	13.6	6.9
541310	Architectural services	10	6 971	2 804	483	61	13.6	6.9
54135	Building inspection services	1	D	D	D	a	D	D
541350	Building inspection services	1	D	D	D	a	D	D
5414	Specialized design services	16	D	D	D	b	D	D
54143	Graphic design services	11	D	D	D	b	D	D
541430	Graphic design services	11	D	D	D	b	D	D
5415	Computer systems design & related services	89	115 333	42 831	9 491	708	19.9	26.0
54151	Computer systems design & related services	89	115 333	42 831	9 491	708	19.9	26.0
541511	Custom computer programming services	35	39 805	12 779	2 882	201	24.9	6.2
541512	Computer systems design services	36	21 221	8 272	1 580	155	56.5	9.9
5415122	Computer systems consultants (except systems integrators)	28	14 571	6 296	1 203	123	73.9	6.9
541519	Other computer related services	12	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	32	76 515	31 962	3 680	281	6.1	1.0
54161	Management consulting services	26	D	D	D	c	D	D
541611	Administrative management & general management consulting service	14	D	D	D	b	D	D
541612	Human resources & executive search consulting services	8	D	D	D	c	D	D
5416121	Actuarial consulting	3	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	3	D	D	D	b	D	D
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	17	36 157	15 725	3 121	513	26.0	.3
54186	Direct mail advertising	5	32 156	14 435	2 945	469	18.0	–
541860	Direct mail advertising	5	32 156	14 435	2 945	469	18.0	–
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	KEARNY, NJ							
54	**Professional, scientific, & technical services**	**58**	**17 861**	**5 433**	**1 120**	**199**	**63.5**	**15.3**
541	Professional, scientific, & technical services	58	17 861	5 433	1 120	199	63.5	15.3
5411	Legal services	18	7 185	1 900	354	65	75.3	3.1
54111	Offices of lawyers	18	7 185	1 900	354	65	75.3	3.1
541110	Offices of lawyers	18	7 185	1 900	354	65	75.3	3.1
5411101	Offices of lawyers (except legal aid societies)	18	7 185	1 900	354	65	75.3	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
5418	Advertising & related services	6	3 567	1 190	252	36	63.8	33.6
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
	KENILWORTH, NJ							
54	**Professional, scientific, & technical services**	**25**	**29 082**	**10 069**	**2 198**	**227**	**18.6**	**1.4**
541	Professional, scientific, & technical services	25	29 082	10 069	2 198	227	18.6	1.4
5411	Legal services	5	4 747	2 526	388	39	31.6	1.5
54111	Offices of lawyers	5	4 747	2 526	388	39	31.6	1.5
541110	Offices of lawyers	5	4 747	2 526	388	39	31.6	1.5
5411101	Offices of lawyers (except legal aid societies)	5	4 747	2 526	388	39	31.6	1.5
5413	Architectural, engineering, & related services	7	18 278	5 796	1 445	118	9.7	1.1
54133	Engineering services	4	16 352	4 959	1 264	97	10.8	–
541330	Engineering services	4	16 352	4 959	1 264	97	10.8	–
5419	Other professional, scientific, & technical services	3	3 412	736	165	32	–	–
	KEYPORT, NJ							
54	**Professional, scientific, & technical services**	**17**	**7 845**	**2 565**	**543**	**85**	**17.8**	**7.5**
541	Professional, scientific, & technical services	17	7 845	2 565	543	85	17.8	7.5
5411	Legal services	6	4 291	1 224	262	46	10.2	2.8
54119	Other legal services	1	D	D	D	b	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KINNELON, NJ							
54	**Professional, scientific, & technical services**	**39**	**20 355**	**8 126**	**1 370**	**124**	**30.4**	**3.8**
541	Professional, scientific, & technical services	39	20 355	8 126	1 370	124	30.4	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 384	807	193	28	44.5	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 384	807	193	28	44.5	1.0
5415	Computer systems design & related services	12	10 183	4 016	428	24	17.6	1.4
54151	Computer systems design & related services	12	10 183	4 016	428	24	17.6	1.4
541511	Custom computer programming services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	12	5 480	2 690	609	47	30.5	–
54161	Management consulting services	11	D	D	D	b	D	D
	LACEY TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**32**	**12 266**	**4 559**	**1 050**	**167**	**59.9**	**7.8**
541	Professional, scientific, & technical services	32	12 266	4 559	1 050	167	59.9	7.8
5411	Legal services	9	3 411	1 199	278	39	16.3	5.6
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	3 089	1 491	325	57	99.3	.7
5416	Management, scientific, & technical consulting services	9	3 429	881	188	25	78.5	21.5
	LAKEHURST, NJ							
54	**Professional, scientific, & technical services**	**11**	**15 628**	**8 371**	**2 087**	**249**	**–**	**25.7**
541	Professional, scientific, & technical services	11	15 628	8 371	2 087	249	–	25.7
5413	Architectural, engineering, & related services	5	10 487	6 091	1 466	170	–	38.2
54133	Engineering services	5	10 487	6 091	1 466	170	–	38.2
541330	Engineering services	5	10 487	6 091	1 466	170	–	38.2
	LAKEWOOD TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**98**	**56 547**	**25 376**	**5 168**	**825**	**15.0**	**6.6**
541	Professional, scientific, & technical services	98	56 547	25 376	5 168	825	15.0	6.6
5411	Legal services	29	17 041	9 310	1 446	143	14.1	2.6
54111	Offices of lawyers	29	17 041	9 310	1 446	143	14.1	2.6
541110	Offices of lawyers	29	17 041	9 310	1 446	143	14.1	2.6
5411101	Offices of lawyers (except legal aid societies)	29	17 041	9 310	1 446	143	14.1	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	5 558	3 063	894	301	24.7	17.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	5 558	3 063	894	301	24.7	17.6
541213	Tax return preparation services	2	D	D	D	c	D	D
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	9 134	5 345	1 104	119	12.1	20.4
5415	Computer systems design & related services	14	4 956	2 162	473	50	44.7	4.2
54151	Computer systems design & related services	14	4 956	2 162	473	50	44.7	4.2
5416	Management, scientific, & technical consulting services	12	3 310	1 070	188	22	16.1	2.2
54161	Management consulting services	9	D	D	D	a	D	D
5418	Advertising & related services	6	D	D	D	c	D	D
	LAMBERTVILLE, NJ							
54	**Professional, scientific, & technical services**	**35**	**17 537**	**7 409**	**1 739**	**195**	**22.0**	**.2**
541	Professional, scientific, & technical services	35	17 537	7 409	1 739	195	22.0	.2
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	a	D	D
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	7	4 015	1 807	307	21	7.8	–
54151	Computer systems design & related services	7	4 015	1 807	307	21	7.8	–
5418	Advertising & related services	5	D	D	D	b	D	D
	LAWNSIDE, NJ							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAWRENCE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**156**	**213 198**	**97 174**	**20 482**	**1 687**	**11.1**	**1.6**
541	Professional, scientific, & technical services	156	213 198	97 174	20 482	1 687	11.1	1.6
5411	Legal services	39	75 766	34 193	6 821	562	10.5	.8
54111	Offices of lawyers	38	D	D	D	f	D	D
541110	Offices of lawyers	38	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	9 411	4 174	863	130	42.4	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	9 411	4 174	863	130	42.4	7.0
541211	Offices of certified public accountants	15	7 038	2 698	531	76	23.3	9.1
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	38 613	20 682	4 608	361	11.0	.5
54133	Engineering services	10	34 096	19 132	4 378	328	3.1	.6
541330	Engineering services	10	34 096	19 132	4 378	328	3.1	.6
5415	Computer systems design & related services	25	13 491	5 898	1 432	90	29.7	4.1
54151	Computer systems design & related services	25	13 491	5 898	1 432	90	29.7	4.1
541511	Custom computer programming services	8	7 057	2 314	563	45	28.6	–
5416	Management, scientific, & technical consulting services	27	22 710	10 002	1 728	164	10.1	5.2
54161	Management consulting services	19	21 647	9 472	1 633	154	8.0	4.3
541611	Administrative management & general management consulting service	8	D	D	D	b	D	D
541612	Human resources & executive search consulting services	8	D	D	D	a	D	D
541613	Marketing consulting services	3	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	b	D	D
5418	Advertising & related services	5	27 966	12 656	2 767	166	–	.1
54181	Advertising agencies	4	D	D	D	c	D	D
541810	Advertising agencies	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	c	D	D
54191	Marketing research & public opinion polling	3	D	D	D	b	D	D
541910	Marketing research & public opinion polling	3	D	D	D	b	D	D
	LEONIA, NJ							
54	**Professional, scientific, & technical services**	**41**	**13 629**	**5 469**	**1 241**	**136**	**64.9**	**8.3**
541	Professional, scientific, & technical services	41	13 629	5 469	1 241	136	64.9	8.3
5416	Management, scientific, & technical consulting services	6	5 343	2 082	504	65	96.9	3.1
54161	Management consulting services	5	D	D	D	b	D	D
541613	Marketing consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	9	2 851	1 135	275	27	34.9	21.9
	LINCOLN PARK, NJ							
54	**Professional, scientific, & technical services**	**32**	**28 480**	**10 225**	**2 069**	**290**	**59.7**	**2.7**
541	Professional, scientific, & technical services	32	28 480	10 225	2 069	290	59.7	2.7
5413	Architectural, engineering, & related services	7	5 885	3 514	754	78	16.6	–
5415	Computer systems design & related services	11	D	D	D	c	D	D
54151	Computer systems design & related services	11	D	D	D	c	D	D
541511	Custom computer programming services	6	D	D	D	c	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	LINDEN, NJ							
54	**Professional, scientific, & technical services**	**53**	**20 934**	**9 517**	**2 268**	**318**	**32.0**	**11.7**
541	Professional, scientific, & technical services	53	20 934	9 517	2 268	318	32.0	11.7
5411	Legal services	17	3 811	1 158	290	55	68.2	6.6
54111	Offices of lawyers	17	3 811	1 158	290	55	68.2	6.6
541110	Offices of lawyers	17	3 811	1 158	290	55	68.2	6.6
5411101	Offices of lawyers (except legal aid societies)	17	3 811	1 158	290	55	68.2	6.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	928	366	103	15	77.0	23.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	928	366	103	15	77.0	23.0
5413	Architectural, engineering, & related services	9	9 002	5 160	1 137	146	9.5	11.7
54138	Testing laboratories	3	D	D	D	c	D	D
541380	Testing laboratories	3	D	D	D	c	D	D
5414	Specialized design services	6	3 195	895	294	46	54.5	28.7
	LINDENWOLD, NJ							
54	**Professional, scientific, & technical services**	**13**	**2 181**	**471**	**89**	**22**	**85.4**	**14.6**
541	Professional, scientific, & technical services	13	2 181	471	89	22	85.4	14.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LINWOOD, NJ							
54	**Professional, scientific, & technical services**	**56**	**24 508**	**8 130**	**1 458**	**226**	**44.1**	**8.1**
541	Professional, scientific, & technical services	56	24 508	8 130	1 458	226	44.1	8.1
5411	Legal services	25	10 323	3 775	674	94	48.5	.3
54111	Offices of lawyers	25	10 323	3 775	674	94	48.5	.3
541110	Offices of lawyers	25	10 323	3 775	674	94	48.5	.3
5411101	Offices of lawyers (except legal aid societies)	25	10 323	3 775	674	94	48.5	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	4 405	2 128	321	49	33.2	16.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	4 405	2 128	321	49	33.2	16.2
541211	Offices of certified public accountants	8	3 667	1 808	306	45	36.2	3.0
5413	Architectural, engineering, & related services	5	1 838	373	88	13	53.9	2.6
5418	Advertising & related services	5	5 526	994	228	43	40.7	19.7
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	LITTLE EGG HARBOR TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**4**	**299**	**81**	**16**	**5**	**40.5**	**59.5**
	LITTLE FALLS TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**53**	**33 434**	**14 806**	**3 182**	**241**	**22.2**	**15.5**
541	Professional, scientific, & technical services	53	33 434	14 806	3 182	241	22.2	15.5
5411	Legal services	11	3 820	982	215	33	38.9	23.4
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5415	Computer systems design & related services	15	20 938	10 806	2 441	144	11.2	16.9
54151	Computer systems design & related services	15	20 938	10 806	2 441	144	11.2	16.9
541511	Custom computer programming services	6	D	D	D	b	D	D
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	4 416	1 361	212	23	17.6	4.9
54161	Management consulting services	8	D	D	D	b	D	D
	LITTLE FERRY, NJ							
54	**Professional, scientific, & technical services**	**18**	**10 884**	**3 248**	**719**	**107**	**16.2**	**.5**
541	Professional, scientific, & technical services	18	10 884	3 248	719	107	16.2	.5
5414	Specialized design services	5	4 479	1 429	335	54	16.7	–
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5414302	Commercial art	2	D	D	D	b	D	D
5418	Advertising & related services	5	3 845	1 177	276	38	7.6	–
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
54192	Photographic services	1	D	D	D	a	D	D
	LITTLE SILVER, NJ							
54	**Professional, scientific, & technical services**	**30**	**10 737**	**3 344**	**728**	**80**	**44.7**	**2.7**
541	Professional, scientific, & technical services	30	10 737	3 344	728	80	44.7	2.7
5411	Legal services	8	4 007	993	235	25	21.9	4.6
54111	Offices of lawyers	8	4 007	993	235	25	21.9	4.6
541110	Offices of lawyers	8	4 007	993	235	25	21.9	4.6
5411101	Offices of lawyers (except legal aid societies)	8	4 007	993	235	25	21.9	4.6
5413	Architectural, engineering, & related services	4	1 629	795	176	18	96.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LIVINGSTON TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**289**	**348 322**	**151 319**	**33 163**	**2 876**	**13.2**	**8.0**
541	Professional, scientific, & technical services	289	348 322	151 319	33 163	2 876	13.2	8.0
5411	Legal services	94	141 610	72 372	15 142	1 139	10.7	2.7
54111	Offices of lawyers	93	D	D	D	g	D	D
541110	Offices of lawyers	93	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	93	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	46	84 266	31 640	7 497	759	11.8	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	46	84 266	31 640	7 497	759	11.8	4.8
541211	Offices of certified public accountants	40	79 618	29 394	6 819	625	12.0	.7
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	6 538	2 872	546	61	77.1	1.4
5415	Computer systems design & related services	59	45 103	15 680	3 978	463	17.2	23.2
54151	Computer systems design & related services	59	45 103	15 680	3 978	463	17.2	23.2
541511	Custom computer programming services	29	D	D	D	c	D	D
541512	Computer systems design services	21	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	34	29 702	12 861	2 201	148	17.6	18.5
54161	Management consulting services	26	23 347	9 684	1 595	92	11.0	23.6
541613	Marketing consulting services	7	5 837	1 392	310	24	9.9	90.1
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	a	D	D
54169	Other scientific & technical consulting services	6	D	D	D	b	D	D
541690	Other scientific & technical consulting services	6	D	D	D	b	D	D
5417	Scientific research & development services	4	D	D	D	b	D	D
5418	Advertising & related services	15	10 424	4 458	987	80	20.2	36.4
54189	Other services related to advertising	4	1 696	312	48	6	100.0	–
541890	Other services related to advertising	4	1 696	312	48	6	100.0	–
5419	Other professional, scientific, & technical services	10	D	D	D	c	D	D
54191	Marketing research & public opinion polling	2	D	D	D	b	D	D
541910	Marketing research & public opinion polling	2	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D
	LODI, NJ							
54	**Professional, scientific, & technical services**	**22**	**8 381**	**3 143**	**714**	**75**	**25.1**	**12.7**
541	Professional, scientific, & technical services	22	8 381	3 143	714	75	25.1	12.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	2 647	780	201	21	D	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	2 647	780	201	21	D	–
5419	Other professional, scientific, & technical services	4	1 763	739	190	9	32.3	–
54192	Photographic services	4	1 763	739	190	9	32.3	–
541921	Photographic studios, portrait	4	1 763	739	190	9	32.3	–
	LONG BRANCH, NJ							
54	**Professional, scientific, & technical services**	**36**	**8 749**	**3 319**	**663**	**109**	**76.7**	**7.8**
541	Professional, scientific, & technical services	36	8 749	3 319	663	109	76.7	7.8
5411	Legal services	12	2 815	731	187	34	89.5	4.7
54111	Offices of lawyers	12	2 815	731	187	34	89.5	4.7
541110	Offices of lawyers	12	2 815	731	187	34	89.5	4.7
5411101	Offices of lawyers (except legal aid societies)	12	2 815	731	187	34	89.5	4.7
	LOWER TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**13**	**2 670**	**943**	**234**	**53**	**33.0**	**30.8**
541	Professional, scientific, & technical services	13	2 670	943	234	53	33.0	30.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LYNDHURST TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**72**	**85 136**	**35 900**	**6 823**	**646**	**14.0**	**.6**
541	Professional, scientific, & technical services	72	85 136	35 900	6 823	646	14.0	.6
5411	Legal services	12	3 129	721	169	30	43.7	2.4
54111	Offices of lawyers	12	3 129	721	169	30	43.7	2.4
541110	Offices of lawyers	12	3 129	721	169	30	43.7	2.4
5411101	Offices of lawyers (except legal aid societies)	12	3 129	721	169	30	43.7	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	12 454	4 849	1 139	80	18.2	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	12 454	4 849	1 139	80	18.2	.8
541211	Offices of certified public accountants	5	D	D	D	b	D	D
541219	Other accounting services	5	2 166	1 036	179	14	77.6	4.0
5413	Architectural, engineering, & related services	8	7 849	3 185	769	75	38.5	2.2
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	15	8 206	3 423	966	50	36.0	.8
54151	Computer systems design & related services	15	8 206	3 423	966	50	36.0	.8
541512	Computer systems design services	7	6 179	2 072	496	30	29.9	1.1
5416	Management, scientific, & technical consulting services	11	20 927	14 681	2 889	283	8.0	–
54161	Management consulting services	10	D	D	D	e	D	D
541611	Administrative management & general management consulting service	3	D	D	D	c	D	D
541612	Human resources & executive search consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	1	D	D	D	b	D	D
541690	Other scientific & technical consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
54181	Advertising agencies	3	D	D	D	b	D	D
541810	Advertising agencies	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54191	Marketing research & public opinion polling	2	D	D	D	b	D	D
541910	Marketing research & public opinion polling	2	D	D	D	b	D	D
	MADISON, NJ							
54	**Professional, scientific, & technical services**	**89**	**55 070**	**24 569**	**6 132**	**380**	**28.2**	**6.6**
541	Professional, scientific, & technical services	89	55 070	24 569	6 132	380	28.2	6.6
5411	Legal services	18	9 100	3 669	924	89	36.2	.5
54111	Offices of lawyers	18	9 100	3 669	924	89	36.2	.5
541110	Offices of lawyers	18	9 100	3 669	924	89	36.2	.5
5411101	Offices of lawyers (except legal aid societies)	18	9 100	3 669	924	89	36.2	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	8 092	4 553	1 169	69	20.8	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	8 092	4 553	1 169	69	20.8	.3
541211	Offices of certified public accountants	7	7 880	4 535	1 165	66	19.0	–
5413	Architectural, engineering, & related services	9	5 601	2 291	895	35	31.3	16.9
5415	Computer systems design & related services	22	8 713	4 580	1 015	46	38.5	25.4
54151	Computer systems design & related services	22	8 713	4 580	1 015	46	38.5	25.4
541512	Computer systems design services	13	6 278	3 174	687	36	46.4	15.8
5415122	Computer systems consultants (except systems integrators)	10	4 429	2 367	440	21	62.0	–
5416	Management, scientific, & technical consulting services	17	12 394	5 553	1 224	58	34.4	2.9
54161	Management consulting services	11	11 539	5 270	1 189	55	29.5	3.1
5418	Advertising & related services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	MAGNOLIA, NJ							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MAHWAH TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**128**	**120 715**	**51 382**	**11 870**	**887**	**17.8**	**7.1**
541	Professional, scientific, & technical services	128	120 715	51 382	11 870	887	17.8	7.1
5411	Legal services	11	4 249	975	248	32	49.4	–
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	5 924	4 030	1 377	66	17.0	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	5 924	4 030	1 377	66	17.0	1.9
5413	Architectural, engineering, & related services	20	51 409	20 619	4 622	374	8.7	2.4
54133	Engineering services	16	50 694	20 365	4 560	368	7.5	2.5
541330	Engineering services	16	50 694	20 365	4 560	368	7.5	2.5
5414	Specialized design services	6	1 600	327	58	8	73.5	26.5
5415	Computer systems design & related services	47	29 380	11 222	2 203	170	25.4	22.5
54151	Computer systems design & related services	47	29 380	11 222	2 203	170	25.4	22.5
541511	Custom computer programming services	23	20 823	7 977	1 582	126	22.4	28.8
541512	Computer systems design services	19	7 905	2 884	563	38	31.0	7.7
5415122	Computer systems consultants (except systems integrators)	16	6 375	2 502	478	31	30.8	7.2
5416	Management, scientific, & technical consulting services	26	18 962	7 941	1 670	151	13.5	.9
54161	Management consulting services	20	11 440	5 832	1 305	113	12.8	.7
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
54169	Other scientific & technical consulting services	3	D	D	D	a	D	D
541690	Other scientific & technical consulting services	3	D	D	D	a	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
	MANALAPAN TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**130**	**60 446**	**24 578**	**4 906**	**538**	**35.4**	**37.4**
541	Professional, scientific, & technical services	130	60 446	24 578	4 906	538	35.4	37.4
5411	Legal services	14	3 949	1 464	342	37	51.8	8.3
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	5 715	1 764	342	48	48.3	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	5 715	1 764	342	48	48.3	15.0
541211	Offices of certified public accountants	13	4 976	1 562	307	42	40.7	17.1
5413	Architectural, engineering, & related services	12	24 462	11 853	2 238	193	10.4	82.3
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
5415	Computer systems design & related services	43	14 441	5 824	1 200	93	44.8	1.2
54151	Computer systems design & related services	43	14 441	5 824	1 200	93	44.8	1.2
541512	Computer systems design services	14	8 100	2 036	450	29	46.4	.5
5415122	Computer systems consultants (except systems integrators)	9	6 898	1 441	315	20	37.0	.6
5416	Management, scientific, & technical consulting services	23	3 566	1 214	163	26	92.1	7.9
54161	Management consulting services	18	D	D	D	b	D	D
5418	Advertising & related services	11	3 311	672	153	25	78.9	.5
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
	MANASQUAN, NJ							
54	**Professional, scientific, & technical services**	**26**	**11 909**	**4 187**	**986**	**104**	**42.9**	**24.5**
541	Professional, scientific, & technical services	26	11 909	4 187	986	104	42.9	24.5
5411	Legal services	8	4 494	1 447	298	44	20.8	9.8
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	2 279	995	300	25	66.5	33.5
5418	Advertising & related services	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
	MANCHESTER TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**17**	**2 978**	**898**	**251**	**46**	**69.8**	**12.5**
541	Professional, scientific, & technical services	17	2 978	898	251	46	69.8	12.5
	MANTUA TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**14**	**4 328**	**1 456**	**387**	**45**	**56.5**	**41.5**
541	Professional, scientific, & technical services	14	4 328	1 456	387	45	56.5	41.5
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MANVILLE, NJ							
54	**Professional, scientific, & technical services**	**8**	**1 880**	**986**	**201**	**23**	**79.3**	**2.7**
541	Professional, scientific, & technical services	8	1 880	986	201	23	79.3	2.7
	MAPLE SHADE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**28**	**25 693**	**9 516**	**1 954**	**190**	**50.3**	**1.6**
541	Professional, scientific, & technical services	28	25 693	9 516	1 954	190	50.3	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	6	8 160	3 341	657	50	13.3	1.9
54151	Computer systems design & related services	6	8 160	3 341	657	50	13.3	1.9
541512	Computer systems design services	2	D	D	D	b	D	D
	MAPLEWOOD TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**92**	**23 930**	**10 390**	**1 982**	**213**	**41.1**	**9.9**
541	Professional, scientific, & technical services	92	23 930	10 390	1 982	213	41.1	9.9
5411	Legal services	20	7 808	2 546	624	64	37.1	4.0
54111	Offices of lawyers	20	7 808	2 546	624	64	37.1	4.0
541110	Offices of lawyers	20	7 808	2 546	624	64	37.1	4.0
5411101	Offices of lawyers (except legal aid societies)	20	7 808	2 546	624	64	37.1	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	5 067	3 158	508	71	22.8	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	5 067	3 158	508	71	22.8	1.1
541211	Offices of certified public accountants	7	D	D	D	b	D	D
5414	Specialized design services	10	2 758	792	134	19	32.3	–
5416	Management, scientific, & technical consulting services	20	3 589	1 599	232	24	37.2	46.6
54161	Management consulting services	14	2 899	1 286	172	20	38.8	51.0
	MARGATE CITY, NJ							
54	**Professional, scientific, & technical services**	**15**	**4 618**	**1 846**	**425**	**59**	**29.0**	**35.0**
541	Professional, scientific, & technical services	15	4 618	1 846	425	59	29.0	35.0
5413	Architectural, engineering, & related services	4	1 928	932	234	20	4.8	34.2
	MARLBORO TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**174**	**57 134**	**18 737**	**3 722**	**371**	**43.1**	**7.5**
541	Professional, scientific, & technical services	174	57 134	18 737	3 722	371	43.1	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	6 028	1 707	385	69	62.9	15.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	6 028	1 707	385	69	62.9	15.4
541211	Offices of certified public accountants	17	4 226	1 171	279	42	65.5	3.7
541219	Other accounting services	8	1 424	429	84	17	45.9	54.1
5413	Architectural, engineering, & related services	10	5 021	2 631	516	55	31.8	24.4
5414	Specialized design services	8	D	D	D	a	D	D
54143	Graphic design services	7	1 387	301	40	6	100.0	–
541430	Graphic design services	7	1 387	301	40	6	100.0	–
5415	Computer systems design & related services	71	19 810	8 494	1 753	113	45.4	2.9
54151	Computer systems design & related services	71	19 810	8 494	1 753	113	45.4	2.9
541511	Custom computer programming services	31	11 038	4 088	723	46	20.7	2.6
541512	Computer systems design services	26	5 970	2 881	791	45	75.5	2.8
5416	Management, scientific, & technical consulting services	29	8 669	3 156	598	40	43.4	9.4
54161	Management consulting services	24	7 792	2 816	525	37	42.8	6.9
541613	Marketing consulting services	8	D	D	D	a	D	D
5418	Advertising & related services	10	11 661	1 054	253	38	29.3	–
54189	Other services related to advertising	7	10 153	804	199	30	29.5	–
541890	Other services related to advertising	7	10 153	804	199	30	29.5	–
5418902	Advertising specialties goods distributor	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	a	D	D
	MATAWAN, NJ							
54	**Professional, scientific, & technical services**	**63**	**28 383**	**12 616**	**2 646**	**278**	**34.8**	**29.2**
541	Professional, scientific, & technical services	63	28 383	12 616	2 646	278	34.8	29.2
5411	Legal services	11	3 011	1 371	485	49	57.3	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 350	1 676	203	40	45.6	19.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 350	1 676	203	40	45.6	19.4
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5415	Computer systems design & related services	20	4 524	2 355	464	35	51.7	3.6
54151	Computer systems design & related services	20	4 524	2 355	464	35	51.7	3.6
5416	Management, scientific, & technical consulting services	6	6 460	2 313	539	60	22.6	–
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	4	2 239	481	133	12	65.3	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MAYWOOD, NJ							
54	**Professional, scientific, & technical services**	**39**	**29 553**	**12 987**	**2 597**	**313**	**56.1**	**7.9**
541	Professional, scientific, & technical services	39	29 553	12 987	2 597	313	56.1	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 654	788	182	19	15.0	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 654	788	182	19	15.0	5.7
5413	Architectural, engineering, & related services	4	3 776	2 299	375	40	35.2	–
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5415	Computer systems design & related services	7	D	D	D	c	D	D
54151	Computer systems design & related services	7	D	D	D	c	D	D
541511	Custom computer programming services	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	8	5 606	3 464	597	36	18.7	20.3
54161	Management consulting services	8	5 606	3 464	597	36	18.7	20.3
541612	Human resources & executive search consulting services	5	D	D	D	b	D	D
5416122	Executive placement services	4	4 402	3 374	573	31	22.3	–
	MEDFORD TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**109**	**42 135**	**14 768**	**2 796**	**363**	**49.7**	**3.5**
541	Professional, scientific, & technical services	109	42 135	14 768	2 796	363	49.7	3.5
5411	Legal services	22	14 078	3 935	746	99	23.0	2.3
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 598	1 815	386	53	41.7	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 598	1 815	386	53	41.7	2.6
5413	Architectural, engineering, & related services	21	8 228	3 984	779	102	65.6	1.2
5415	Computer systems design & related services	18	9 994	3 197	533	56	60.8	7.7
54151	Computer systems design & related services	18	9 994	3 197	533	56	60.8	7.7
541512	Computer systems design services	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	26	4 750	1 424	265	37	81.1	4.0
54161	Management consulting services	16	3 178	1 013	211	27	81.4	6.0
	MEDFORD LAKES, NJ							
54	**Professional, scientific, & technical services**	**8**	**1 238**	**392**	**80**	**17**	**92.8**	**–**
541	Professional, scientific, & technical services	8	1 238	392	80	17	92.8	–
	MENDHAM, NJ							
54	**Professional, scientific, & technical services**	**33**	**19 248**	**9 699**	**1 612**	**128**	**38.1**	**17.5**
541	Professional, scientific, & technical services	33	19 248	9 699	1 612	128	38.1	17.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	5	2 546	1 414	387	29	53.3	–
5416	Management, scientific, & technical consulting services	8	5 669	2 680	184	13	76.3	.7
54161	Management consulting services	7	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	MERCHANTVILLE, NJ							
54	**Professional, scientific, & technical services**	**12**	**2 416**	**814**	**191**	**35**	**59.2**	**5.8**
541	Professional, scientific, & technical services	12	2 416	814	191	35	59.2	5.8
5413	Architectural, engineering, & related services	5	1 389	425	97	15	78.0	3.4
	METUCHEN, NJ							
54	**Professional, scientific, & technical services**	**111**	**46 920**	**20 234**	**4 033**	**494**	**47.4**	**9.3**
541	Professional, scientific, & technical services	111	46 920	20 234	4 033	494	47.4	9.3
5411	Legal services	32	11 539	3 611	823	122	39.9	15.4
54111	Offices of lawyers	32	11 539	3 611	823	122	39.9	15.4
541110	Offices of lawyers	32	11 539	3 611	823	122	39.9	15.4
5411101	Offices of lawyers (except legal aid societies)	32	11 539	3 611	823	122	39.9	15.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 480	2 291	485	51	21.5	44.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 480	2 291	485	51	21.5	44.5
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5415	Computer systems design & related services	30	15 122	6 902	1 046	133	82.0	2.5
54151	Computer systems design & related services	30	15 122	6 902	1 046	133	82.0	2.5
541512	Computer systems design services	15	7 909	3 497	462	68	87.2	–
5415122	Computer systems consultants (except systems integrators)	12	5 017	2 645	395	59	88.3	–
5416	Management, scientific, & technical consulting services	16	12 630	6 033	1 335	120	22.2	–
54161	Management consulting services	12	8 372	4 537	946	88	28.4	–
541612	Human resources & executive search consulting services	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	4	4 258	1 496	389	32	9.8	–
541690	Other scientific & technical consulting services	4	4 258	1 496	389	32	9.8	–
5418	Advertising & related services	7	1 376	770	199	41	32.9	9.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MIDDLE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**44**	**15 944**	**6 776**	**1 397**	**199**	**27.2**	**24.5**
541	Professional, scientific, & technical services	44	15 944	6 776	1 397	199	27.2	24.5
5411	Legal services	17	5 097	2 441	363	55	31.5	20.5
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 782	785	183	45	42.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 782	785	183	45	42.6	–
5413	Architectural, engineering, & related services	10	7 320	2 683	675	76	19.8	36.5
	MIDDLESEX, NJ							
54	**Professional, scientific, & technical services**	**37**	**25 092**	**7 736**	**1 729**	**171**	**59.3**	**5.8**
541	Professional, scientific, & technical services	37	25 092	7 736	1 729	171	59.3	5.8
5411	Legal services	9	5 397	3 145	774	59	27.8	8.3
54111	Offices of lawyers	9	5 397	3 145	774	59	27.8	8.3
541110	Offices of lawyers	9	5 397	3 145	774	59	27.8	8.3
5411101	Offices of lawyers (except legal aid societies)	9	5 397	3 145	774	59	27.8	8.3
5413	Architectural, engineering, & related services	7	5 026	2 997	723	73	34.9	–
5418	Advertising & related services	5	D	D	D	a	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	a	D	D
	MIDDLETOWN TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**179**	**262 076**	**120 080**	**32 765**	**2 056**	**11.1**	**3.2**
541	Professional, scientific, & technical services	179	262 076	120 080	32 765	2 056	11.1	3.2
5411	Legal services	26	30 818	19 568	1 663	254	14.9	–
54111	Offices of lawyers	25	D	D	D	c	D	D
541110	Offices of lawyers	25	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	9 987	4 686	1 257	287	21.3	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	9 987	4 686	1 257	287	21.3	5.2
541211	Offices of certified public accountants	11	7 056	3 630	872	65	15.9	2.8
541213	Tax return preparation services	2	D	D	D	c	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	24 535	10 730	2 416	197	23.0	9.1
54133	Engineering services	12	23 318	10 179	2 294	180	19.8	8.8
541330	Engineering services	12	23 318	10 179	2 294	180	19.8	8.8
5414	Specialized design services	8	D	D	D	a	D	D
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	54	44 124	15 438	4 192	211	13.2	.7
54151	Computer systems design & related services	54	44 124	15 438	4 192	211	13.2	.7
541512	Computer systems design services	21	36 124	11 306	3 123	161	6.2	.3
5415121	Computer systems integrators	3	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	18	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	28	D	D	D	b	D	D
54161	Management consulting services	22	D	D	D	a	D	D
5417	Scientific research & development services	5	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	f	D	D
5418	Advertising & related services	13	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	MIDLAND PARK, NJ							
54	**Professional, scientific, & technical services**	**42**	**20 992**	**7 863**	**1 560**	**172**	**46.9**	**17.5**
541	Professional, scientific, & technical services	42	20 992	7 863	1 560	172	46.9	17.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 517	1 908	406	49	33.0	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 517	1 908	406	49	33.0	5.6
541219	Other accounting services	4	1 673	1 016	208	29	12.3	–
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
5418	Advertising & related services	6	7 248	2 318	421	36	39.5	46.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MILLBURN TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**132**	**95 570**	**41 600**	**9 941**	**691**	**21.1**	**12.2**
541	Professional, scientific, & technical services	132	95 570	41 600	9 941	691	21.1	12.2
5411	Legal services	44	28 437	8 937	1 905	206	31.9	1.8
54111	Offices of lawyers	43	D	D	D	c	D	D
541110	Offices of lawyers	43	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 537	1 290	214	29	36.6	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 537	1 290	214	29	36.6	3.4
5413	Architectural, engineering, & related services	14	29 550	12 871	3 162	253	11.4	34.0
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5415	Computer systems design & related services	20	4 147	2 259	500	35	44.8	1.1
54151	Computer systems design & related services	20	4 147	2 259	500	35	44.8	1.1
5416	Management, scientific, & technical consulting services	24	23 633	14 144	3 815	131	12.3	3.8
54161	Management consulting services	19	16 633	10 780	3 038	74	16.2	5.4
541611	Administrative management & general management consulting service	8	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	9	5 262	1 644	277	27	2.6	.6
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	MILLTOWN, NJ							
54	**Professional, scientific, & technical services**	**25**	**6 472**	**2 518**	**581**	**66**	**68.8**	**10.3**
541	Professional, scientific, & technical services	25	6 472	2 518	581	66	68.8	10.3
5413	Architectural, engineering, & related services	6	1 871	1 377	394	36	10.2	17.7
	MILLVILLE, NJ							
54	**Professional, scientific, & technical services**	**38**	**8 466**	**2 655**	**633**	**112**	**56.6**	**13.4**
541	Professional, scientific, & technical services	38	8 466	2 655	633	112	56.6	13.4
5411	Legal services	16	4 648	1 396	343	56	51.4	11.6
54111	Offices of lawyers	16	4 648	1 396	343	56	51.4	11.6
541110	Offices of lawyers	16	4 648	1 396	343	56	51.4	11.6
5411101	Offices of lawyers (except legal aid societies)	16	4 648	1 396	343	56	51.4	11.6
	MONMOUTH BEACH, NJ							
54	**Professional, scientific, & technical services**	**9**	**14 682**	**6 498**	**1 846**	**171**	**7.8**	**–**
541	Professional, scientific, & technical services	9	14 682	6 498	1 846	171	7.8	–
5415	Computer systems design & related services	3	D	D	D	c	D	D
54151	Computer systems design & related services	3	D	D	D	c	D	D
541511	Custom computer programming services	2	D	D	D	c	D	D
	MONROE TOWNSHIP, NJ (GLOUCESTER COUNTY)							
54	**Professional, scientific, & technical services**	**30**	**7 709**	**3 706**	**792**	**132**	**40.5**	**1.4**
541	Professional, scientific, & technical services	30	7 709	3 706	792	132	40.5	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 067	628	142	26	29.1	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 067	628	142	26	29.1	5.3
5413	Architectural, engineering, & related services	8	3 881	2 100	424	61	26.3	–
54137	Surveying & mapping (except geophysical) services	4	3 148	1 774	355	48	9.1	–
541370	Surveying & mapping (except geophysical) services	4	3 148	1 774	355	48	9.1	–
	MONROE TOWNSHIP, NJ (MIDDLESEX COUNTY)							
54	**Professional, scientific, & technical services**	**52**	**66 833**	**40 836**	**8 838**	**2 301**	**13.7**	**43.3**
541	Professional, scientific, & technical services	52	66 833	40 836	8 838	2 301	13.7	43.3
5411	Legal services	9	4 478	997	159	21	47.6	14.7
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	6 443	3 926	806	66	31.9	–
5416	Management, scientific, & technical consulting services	8	D	D	D	g	D	D
54161	Management consulting services	7	D	D	D	g	D	D
541613	Marketing consulting services	3	D	D	D	g	D	D
5418	Advertising & related services	6	D	D	D	e	D	D
54187	Advertising material distribution services	1	D	D	D	e	D	D
541870	Advertising material distribution services	1	D	D	D	e	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONTCLAIR TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**233**	**125 401**	**39 284**	**7 956**	**915**	**41.6**	**18.9**
541	Professional, scientific, & technical services	233	125 401	39 284	7 956	915	41.6	18.9
5411	Legal services	55	29 804	9 342	1 989	209	36.9	12.2
54111	Offices of lawyers	55	29 804	9 342	1 989	209	36.9	12.2
541110	Offices of lawyers	55	29 804	9 342	1 989	209	36.9	12.2
5411101	Offices of lawyers (except legal aid societies)	55	29 804	9 342	1 989	209	36.9	12.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 472	1 271	305	41	82.5	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 472	1 271	305	41	82.5	3.4
5413	Architectural, engineering, & related services	18	7 890	3 809	599	55	44.6	5.8
54131	Architectural services	10	5 455	2 577	340	37	30.7	8.4
541310	Architectural services	10	5 455	2 577	340	37	30.7	8.4
5414	Specialized design services	29	18 360	4 333	794	73	22.9	18.9
54141	Interior design services	6	8 086	955	166	14	15.1	42.7
541410	Interior design services	6	8 086	955	166	14	15.1	42.7
54143	Graphic design services	20	6 461	1 521	322	39	46.2	.2
541430	Graphic design services	20	6 461	1 521	322	39	46.2	.2
5414301	Graphic design services (except commercial art & medical artists)	15	5 645	1 189	287	30	38.4	.2
5415	Computer systems design & related services	41	17 458	8 288	1 615	138	72.5	12.4
54151	Computer systems design & related services	41	17 458	8 288	1 615	138	72.5	12.4
541511	Custom computer programming services	20	9 295	4 276	684	64	78.6	2.8
541512	Computer systems design services	15	D	D	D	b	D	D
541519	Other computer related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	41	13 679	4 677	792	70	55.2	3.1
54161	Management consulting services	37	12 117	4 538	774	68	49.4	3.5
541612	Human resources & executive search consulting services	17	6 165	2 044	332	42	45.0	1.4
5418	Advertising & related services	21	17 773	2 220	785	62	41.4	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	13	15 965	5 344	1 077	267	13.5	84.0
54191	Marketing research & public opinion polling	2	D	D	D	c	D	D
541910	Marketing research & public opinion polling	2	D	D	D	c	D	D
54192	Photographic services	10	D	D	D	b	D	D
	MONTGOMERY TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**89**	**129 489**	**55 641**	**11 700**	**759**	**17.8**	**5.5**
541	Professional, scientific, & technical services	89	129 489	55 641	11 700	759	17.8	5.5
5411	Legal services	10	6 539	1 050	258	45	38.2	7.9
54111	Offices of lawyers	10	6 539	1 050	258	45	38.2	7.9
541110	Offices of lawyers	10	6 539	1 050	258	45	38.2	7.9
5411101	Offices of lawyers (except legal aid societies)	10	6 539	1 050	258	45	38.2	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
541219	Other accounting services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5414	Specialized design services	6	4 991	2 768	169	54	5.7	–
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5415	Computer systems design & related services	32	45 329	18 727	3 605	224	27.3	2.6
54151	Computer systems design & related services	32	45 329	18 727	3 605	224	27.3	2.6
541512	Computer systems design services	13	39 914	15 825	2 885	181	26.4	2.2
5415121	Computer systems integrators	4	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	22	37 097	17 561	4 696	248	8.9	.1
54161	Management consulting services	13	32 036	16 357	4 484	233	6.7	–
541611	Administrative management & general management consulting service	7	30 545	15 738	4 338	220	3.0	–
54169	Other scientific & technical consulting services	7	D	D	D	a	D	D
541690	Other scientific & technical consulting services	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	5	30 223	13 196	2 459	134	4.0	13.6
54191	Marketing research & public opinion polling	5	30 223	13 196	2 459	134	4.0	13.6
541910	Marketing research & public opinion polling	5	30 223	13 196	2 459	134	4.0	13.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONTVALE, NJ							
54	**Professional, scientific, & technical services**	**63**	**80 361**	**28 049**	**5 894**	**582**	**27.2**	**10.2**
541	Professional, scientific, & technical services	63	80 361	28 049	5 894	582	27.2	10.2
5411	Legal services	7	8 388	2 905	635	65	31.7	2.8
54111	Offices of lawyers	7	8 388	2 905	635	65	31.7	2.8
541110	Offices of lawyers	7	8 388	2 905	635	65	31.7	2.8
5411101	Offices of lawyers (except legal aid societies)	7	8 388	2 905	635	65	31.7	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 815	1 688	325	61	16.4	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 815	1 688	325	61	16.4	6.8
5413	Architectural, engineering, & related services	8	7 385	3 581	805	79	50.7	15.4
5415	Computer systems design & related services	17	22 968	10 642	1 756	250	35.1	6.8
54151	Computer systems design & related services	17	22 968	10 642	1 756	250	35.1	6.8
541511	Custom computer programming services	9	14 930	5 982	857	206	12.7	2.0
541512	Computer systems design services	7	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	13 802	5 922	1 678	56	30.1	10.0
54161	Management consulting services	12	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	6	21 325	2 713	613	57	7.4	17.0
54181	Advertising agencies	2	D	D	D	b	D	D
541810	Advertising agencies	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
	MONTVILLE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**136**	**96 273**	**34 026**	**7 752**	**736**	**22.9**	**11.9**
541	Professional, scientific, & technical services	136	96 273	34 026	7 752	736	22.9	11.9
5411	Legal services	16	8 112	2 431	591	160	35.8	5.7
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	24 712	10 397	2 661	185	7.5	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	24 712	10 397	2 661	185	7.5	7.0
541211	Offices of certified public accountants	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	6 067	2 373	525	58	46.3	3.9
5414	Specialized design services	12	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	36	18 127	4 959	880	76	31.2	13.9
54151	Computer systems design & related services	36	18 127	4 959	880	76	31.2	13.9
541512	Computer systems design services	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	24	6 401	2 170	484	36	55.0	5.7
54161	Management consulting services	18	5 053	1 703	430	28	43.0	7.3
5418	Advertising & related services	15	22 384	7 100	1 753	139	20.8	9.4
54181	Advertising agencies	7	13 980	5 391	1 446	107	4.0	15.1
541810	Advertising agencies	7	13 980	5 391	1 446	107	4.0	15.1
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
	MOONACHIE, NJ							
54	**Professional, scientific, & technical services**	**7**	**7 853**	**3 181**	**677**	**84**	**13.3**	**16.8**
541	Professional, scientific, & technical services	7	7 853	3 181	677	84	13.3	16.8
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOORESTOWN TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**162**	**341 349**	**135 050**	**35 447**	**2 991**	**8.9**	**4.1**
541	Professional, scientific, & technical services	162	341 349	135 050	35 447	2 991	8.9	4.1
5411	Legal services	49	25 839	10 726	2 440	232	23.8	2.6
54111	Offices of lawyers	47	D	D	D	c	D	D
541110	Offices of lawyers	47	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	47	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	33 069	13 042	3 070	297	13.7	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	33 069	13 042	3 070	297	13.7	.7
541211	Offices of certified public accountants	15	D	D	D	c	D	D
541214	Payroll services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	28	44 765	20 031	5 581	643	7.9	6.8
54133	Engineering services	20	41 439	18 512	5 271	586	7.2	6.5
541330	Engineering services	20	41 439	18 512	5 271	586	7.2	6.5
5414	Specialized design services	8	2 655	699	174	20	26.9	–
54143	Graphic design services	4	1 494	593	150	12	7.2	–
541430	Graphic design services	4	1 494	593	150	12	7.2	–
5415	Computer systems design & related services	17	D	D	D	g	D	D
54151	Computer systems design & related services	17	D	D	D	g	D	D
541511	Custom computer programming services	6	D	D	D	b	D	D
541512	Computer systems design services	6	D	D	D	g	D	D
5415121	Computer systems integrators	4	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	22	10 476	3 494	767	84	50.4	18.4
54161	Management consulting services	18	9 489	3 187	699	75	52.5	18.6
541611	Administrative management & general management consulting service	11	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	c	D	D
5418	Advertising & related services	9	31 482	4 585	1 207	181	29.3	–
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
	MORRIS TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**133**	**393 391**	**163 368**	**40 251**	**2 670**	**20.0**	**2.3**
541	Professional, scientific, & technical services	133	393 391	163 368	40 251	2 670	20.0	2.3
5411	Legal services	17	120 387	43 619	10 125	788	44.0	.1
54111	Offices of lawyers	17	120 387	43 619	10 125	788	44.0	.1
541110	Offices of lawyers	17	120 387	43 619	10 125	788	44.0	.1
5411101	Offices of lawyers (except legal aid societies)	17	120 387	43 619	10 125	788	44.0	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	e	D	D
541211	Offices of certified public accountants	8	D	D	D	e	D	D
5413	Architectural, engineering, & related services	13	24 641	13 172	3 149	249	13.0	–
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5414	Specialized design services	11	4 676	1 765	426	41	56.0	6.2
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	8	D	D	D	b	D	D
5415	Computer systems design & related services	30	23 127	11 564	2 547	136	16.7	13.7
54151	Computer systems design & related services	30	23 127	11 564	2 547	136	16.7	13.7
541511	Custom computer programming services	15	8 898	5 172	1 286	43	20.2	25.3
541512	Computer systems design services	10	12 833	5 615	1 113	80	10.7	1.8
5415122	Computer systems consultants (except systems integrators)	10	12 833	5 615	1 113	80	10.7	1.8
5416	Management, scientific, & technical consulting services	30	38 515	18 850	3 879	292	11.1	.3
54161	Management consulting services	23	36 715	17 966	3 663	269	10.4	.3
541612	Human resources & executive search consulting services	5	6 657	4 357	449	40	22.2	.7
5416122	Executive placement services	1	D	D	D	b	D	D
541613	Marketing consulting services	5	D	D	D	c	D	D
5417	Scientific research & development services	5	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	f	D	D
5418	Advertising & related services	7	6 844	1 264	278	26	88.4	1.8
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MORRIS PLAINS, NJ							
54	**Professional, scientific, & technical services**	**60**	**48 295**	**26 369**	**5 962**	**480**	**36.1**	**9.0**
541	Professional, scientific, & technical services	60	48 295	26 369	5 962	480	36.1	9.0
5411	Legal services	10	5 338	2 237	429	43	8.4	.8
54111	Offices of lawyers	10	5 338	2 237	429	43	8.4	.8
541110	Offices of lawyers	10	5 338	2 237	429	43	8.4	.8
5411101	Offices of lawyers (except legal aid societies)	10	5 338	2 237	429	43	8.4	.8
5413	Architectural, engineering, & related services	6	12 110	8 232	1 719	105	72.3	3.0
54133	Engineering services	5	D	D	D	c	D	D
541330	Engineering services	5	D	D	D	c	D	D
5415	Computer systems design & related services	18	11 096	5 746	1 277	66	47.8	15.1
54151	Computer systems design & related services	18	11 096	5 746	1 277	66	47.8	15.1
541512	Computer systems design services	7	8 237	4 025	918	45	41.8	18.8
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	c	D	D
5418	Advertising & related services	7	9 103	3 834	987	127	4.7	21.2
	MORRISTOWN, NJ							
54	**Professional, scientific, & technical services**	**256**	**453 337**	**207 993**	**45 336**	**3 263**	**20.4**	**1.7**
541	Professional, scientific, & technical services	256	453 337	207 993	45 336	3 263	20.4	1.7
5411	Legal services	127	138 884	73 552	13 579	1 152	15.2	.9
54111	Offices of lawyers	117	127 754	68 169	12 208	1 039	16.1	.9
541110	Offices of lawyers	117	127 754	68 169	12 208	1 039	16.1	.9
5411101	Offices of lawyers (except legal aid societies)	117	127 754	68 169	12 208	1 039	16.1	.9
54119	Other legal services	10	11 130	5 383	1 371	113	5.2	–
541191	Title abstract & settlement offices	10	11 130	5 383	1 371	113	5.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	11 240	5 332	1 300	307	25.6	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	11 240	5 332	1 300	307	25.6	5.0
541211	Offices of certified public accountants	14	8 646	4 043	867	62	26.9	2.9
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	25	28 029	13 156	2 799	272	21.0	1.6
54131	Architectural services	15	13 110	5 637	1 076	107	10.7	2.0
541310	Architectural services	15	13 110	5 637	1 076	107	10.7	2.0
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5414	Specialized design services	14	9 245	2 386	553	45	32.0	2.6
54143	Graphic design services	11	8 591	2 323	539	42	29.6	–
541430	Graphic design services	11	8 591	2 323	539	42	29.6	–
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5415	Computer systems design & related services	29	74 798	29 922	7 038	465	69.9	1.3
54151	Computer systems design & related services	29	74 798	29 922	7 038	465	69.9	1.3
541511	Custom computer programming services	13	62 069	25 836	6 179	402	82.2	1.4
541512	Computer systems design services	12	10 525	2 954	754	47	9.1	1.1
5416	Management, scientific, & technical consulting services	25	173 199	76 161	18 327	893	3.2	–
54161	Management consulting services	22	D	D	D	f	D	D
541611	Administrative management & general management consulting service	6	D	D	D	f	D	D
541612	Human resources & executive search consulting services	9	D	D	D	b	D	D
5416122	Executive placement services	4	D	D	D	b	D	D
541613	Marketing consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	12	14 536	6 401	1 687	119	11.5	9.7
54181	Advertising agencies	7	9 575	3 966	1 072	83	8.5	–
541810	Advertising agencies	7	9 575	3 966	1 072	83	8.5	–
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
	MOUNTAIN LAKES, NJ							
54	**Professional, scientific, & technical services**	**24**	**40 258**	**15 937**	**4 113**	**253**	**8.7**	**1.6**
541	Professional, scientific, & technical services	24	40 258	15 937	4 113	253	8.7	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
5415	Computer systems design & related services	12	D	D	D	c	D	D
54151	Computer systems design & related services	12	D	D	D	c	D	D
541511	Custom computer programming services	5	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOUNTAINSIDE, NJ							
54	**Professional, scientific, & technical services**	**59**	**51 985**	**18 922**	**4 416**	**474**	**45.2**	**8.4**
541	Professional, scientific, & technical services	59	51 985	18 922	4 416	474	45.2	8.4
5411	Legal services	15	18 944	6 695	1 518	174	47.5	17.0
54111	Offices of lawyers	13	D	D	D	c	D	D
541110	Offices of lawyers	13	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	7 045	2 095	464	63	24.7	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	7 045	2 095	464	63	24.7	2.0
541211	Offices of certified public accountants	8	5 879	1 934	445	53	27.7	–
5413	Architectural, engineering, & related services	7	6 556	2 399	604	62	85.8	–
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	b	D	D
5415	Computer systems design & related services	11	7 085	2 808	770	47	27.6	1.9
54151	Computer systems design & related services	11	7 085	2 808	770	47	27.6	1.9
5418	Advertising & related services	4	3 119	1 368	277	29	95.0	5.0
	MOUNT ARLINGTON, NJ							
54	**Professional, scientific, & technical services**	**27**	**43 038**	**17 215**	**3 344**	**307**	**5.9**	**.4**
541	Professional, scientific, & technical services	27	43 038	17 215	3 344	307	5.9	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	11 712	3 568	821	94	9.2	1.5
54133	Engineering services	8	11 712	3 568	821	94	9.2	1.5
541330	Engineering services	8	11 712	3 568	821	94	9.2	1.5
5415	Computer systems design & related services	9	13 158	8 789	1 390	102	7.7	–
54151	Computer systems design & related services	9	13 158	8 789	1 390	102	7.7	–
541512	Computer systems design services	4	7 201	5 699	808	70	13.7	–
5415122	Computer systems consultants (except systems integrators)	4	7 201	5 699	808	70	13.7	–
5416	Management, scientific, & technical consulting services	4	4 153	1 634	362	48	10.2	–
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	a	D	D
	MOUNT EPHRAIM, NJ							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	MOUNT HOLLY TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**48**	**31 408**	**15 469**	**3 627**	**583**	**23.3**	**3.7**
541	Professional, scientific, & technical services	48	31 408	15 469	3 627	583	23.3	3.7
5411	Legal services	27	7 433	2 871	652	109	47.1	15.6
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 649	1 295	498	283	43.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 649	1 295	498	283	43.9	–
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	D	D	D	c	D	D
54133	Engineering services	5	D	D	D	c	D	D
541330	Engineering services	5	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOUNT LAUREL TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**173**	**218 061**	**98 652**	**24 888**	**2 287**	**18.1**	**21.1**
541	Professional, scientific, & technical services	173	218 061	98 652	24 888	2 287	18.1	21.1
5411	Legal services	25	25 358	13 561	2 749	260	8.3	1.4
54111	Offices of lawyers	24	D	D	D	e	D	D
541110	Offices of lawyers	24	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	8 621	2 135	461	81	13.8	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	8 621	2 135	461	81	13.8	8.8
5413	Architectural, engineering, & related services	35	57 964	21 632	5 100	467	22.0	19.9
54133	Engineering services	29	54 874	20 467	4 776	436	21.6	21.0
541330	Engineering services	29	54 874	20 467	4 776	436	21.6	21.0
5414	Specialized design services	7	3 992	954	244	32	5.5	19.8
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	47	83 365	40 460	9 222	1 108	19.1	36.6
54151	Computer systems design & related services	47	83 365	40 460	9 222	1 108	19.1	36.6
541511	Custom computer programming services	17	D	D	D	c	D	D
541512	Computer systems design services	26	57 022	26 289	7 711	972	7.3	51.1
5415121	Computer systems integrators	12	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	14	D	D	D	f	D	D
541519	Other computer related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	33	34 550	18 152	6 757	311	18.1	5.1
54161	Management consulting services	25	28 734	16 252	6 439	279	15.9	6.2
541611	Administrative management & general management consulting service	11	21 728	13 016	5 898	237	16.0	.8
541618	Other management consulting services	3	D	D	D	a	D	D
54169	Other scientific & technical consulting services	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	9	3 383	1 500	324	24	11.3	7.3
	MOUNT OLIVE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**74**	**52 859**	**20 342**	**4 492**	**466**	**37.2**	**3.8**
541	Professional, scientific, & technical services	74	52 859	20 342	4 492	466	37.2	3.8
5413	Architectural, engineering, & related services	10	4 022	1 790	431	34	51.2	3.8
54137	Surveying & mapping (except geophysical) services	2	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	a	D	D
5415	Computer systems design & related services	32	21 970	11 756	2 538	233	17.6	3.0
54151	Computer systems design & related services	32	21 970	11 756	2 538	233	17.6	3.0
541511	Custom computer programming services	20	12 577	6 686	1 481	151	12.4	3.3
541512	Computer systems design services	9	9 098	4 911	1 007	76	22.9	2.2
5416	Management, scientific, & technical consulting services	10	9 882	1 546	376	34	94.0	6.0
54161	Management consulting services	8	D	D	D	b	D	D
541613	Marketing consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	4	10 762	3 678	812	122	8.3	–
54189	Other services related to advertising	1	D	D	D	c	D	D
541890	Other services related to advertising	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
	NATIONAL PARK, NJ							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	NEPTUNE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**43**	**34 117**	**11 950**	**2 440**	**242**	**46.3**	**3.1**
541	Professional, scientific, & technical services	43	34 117	11 950	2 440	242	46.3	3.1
5411	Legal services	17	8 999	2 858	644	74	12.9	6.1
54111	Offices of lawyers	17	8 999	2 858	644	74	12.9	6.1
541110	Offices of lawyers	17	8 999	2 858	644	74	12.9	6.1
5411101	Offices of lawyers (except legal aid societies)	17	8 999	2 858	644	74	12.9	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 239	995	236	24	17.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 239	995	236	24	17.5	–
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
54133	Engineering services	4	D	D	D	b	D	D
541330	Engineering services	4	D	D	D	b	D	D
5415	Computer systems design & related services	7	3 996	1 673	372	35	8.7	7.0
54151	Computer systems design & related services	7	3 996	1 673	372	35	8.7	7.0
	NEPTUNE CITY, NJ							
54	**Professional, scientific, & technical services**	**9**	**3 049**	**520**	**105**	**14**	**52.9**	**39.4**
541	Professional, scientific, & technical services	9	3 049	520	105	14	52.9	39.4
	NETCONG, NJ							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEWARK, NJ							
54	**Professional, scientific, & technical services**	**281**	**722 456**	**245 116**	**61 073**	**4 559**	**9.8**	**5.4**
541	Professional, scientific, & technical services	281	722 456	245 116	61 073	4 559	9.8	5.4
5411	Legal services	185	408 307	169 898	38 242	2 807	10.7	2.6
54111	Offices of lawyers	184	D	D	D	h	D	D
541110	Offices of lawyers	184	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	184	D	D	D	h	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	25 622	12 282	2 745	403	26.9	50.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	25 622	12 282	2 745	403	26.9	50.9
541211	Offices of certified public accountants	5	D	D	D	c	D	D
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	32 309	13 040	2 944	291	26.2	7.7
54131	Architectural services	11	9 232	2 514	587	64	27.0	.1
541310	Architectural services	11	9 232	2 514	587	64	27.0	.1
54133	Engineering services	12	20 457	9 454	2 147	185	18.4	12.1
541330	Engineering services	12	20 457	9 454	2 147	185	18.4	12.1
5415	Computer systems design & related services	14	D	D	D	f	D	D
54151	Computer systems design & related services	14	D	D	D	f	D	D
541513	Computer facilities management services	2	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	18	D	D	D	c	D	D
54161	Management consulting services	15	17 520	9 101	2 126	165	17.0	4.1
541611	Administrative management & general management consulting service	8	12 828	6 856	1 673	113	6.2	5.6
541618	Other management consulting services	3	3 010	1 158	226	20	D	–
5418	Advertising & related services	13	D	D	D	c	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	NEW BRUNSWICK, NJ							
54	**Professional, scientific, & technical services**	**127**	**74 558**	**29 566**	**5 662**	**634**	**30.3**	**5.7**
541	Professional, scientific, & technical services	127	74 558	29 566	5 662	634	30.3	5.7
5411	Legal services	68	44 638	17 683	3 374	378	22.0	1.5
54111	Offices of lawyers	63	D	D	D	e	D	D
541110	Offices of lawyers	63	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	63	D	D	D	e	D	D
54119	Other legal services	5	D	D	D	b	D	D
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	5 412	2 579	556	55	7.3	11.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	5 412	2 579	556	55	7.3	11.0
541211	Offices of certified public accountants	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	6 360	2 449	498	47	39.5	17.3
5416	Management, scientific, & technical consulting services	17	5 961	2 133	340	50	60.4	12.3
54161	Management consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	6	5 089	2 098	349	24	43.2	–
5419	Other professional, scientific, & technical services	3	1 389	559	116	16	D	–
	NEW MILFORD, NJ							
54	**Professional, scientific, & technical services**	**33**	**10 782**	**3 802**	**913**	**69**	**58.1**	**–**
541	Professional, scientific, & technical services	33	10 782	3 802	913	69	58.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 256	255	65	13	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 256	255	65	13	100.0	–
5413	Architectural, engineering, & related services	5	1 496	487	129	11	100.0	–
5415	Computer systems design & related services	12	6 627	2 659	641	27	42.9	–
54151	Computer systems design & related services	12	6 627	2 659	641	27	42.9	–
541512	Computer systems design services	5	5 718	2 337	596	20	36.6	–
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	a	D	D
	NEW PROVIDENCE, NJ							
54	**Professional, scientific, & technical services**	**67**	**61 979**	**25 164**	**5 975**	**525**	**54.1**	**12.7**
541	Professional, scientific, & technical services	67	61 979	25 164	5 975	525	54.1	12.7
5411	Legal services	6	4 320	1 930	398	48	9.4	–
54111	Offices of lawyers	5	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	10	3 808	1 743	358	25	22.5	35.7
5415	Computer systems design & related services	22	11 654	4 314	807	65	49.6	1.4
54151	Computer systems design & related services	22	11 654	4 314	807	65	49.6	1.4
541519	Other computer related services	7	5 827	2 691	571	41	12.3	–
5416	Management, scientific, & technical consulting services	16	27 043	11 698	2 510	252	74.4	3.6
54161	Management consulting services	11	D	D	D	c	D	D
541611	Administrative management & general management consulting service	5	D	D	D	b	D	D
5418	Advertising & related services	7	8 525	2 689	681	43	69.5	1.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEWTON, NJ							
54	**Professional, scientific, & technical services**	**51**	**21 569**	**8 661**	**1 804**	**234**	**37.7**	**3.7**
541	Professional, scientific, & technical services	51	21 569	8 661	1 804	234	37.7	3.7
5411	Legal services	19	10 985	4 371	869	128	24.0	2.8
54111	Offices of lawyers	17	D	D	D	c	D	D
541110	Offices of lawyers	17	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 394	1 078	252	38	41.5	20.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 394	1 078	252	38	41.5	20.8
5413	Architectural, engineering, & related services	8	3 399	1 083	267	35	64.7	–
	NORTH ARLINGTON, NJ							
54	**Professional, scientific, & technical services**	**22**	**3 496**	**1 352**	**288**	**38**	**68.4**	**6.5**
541	Professional, scientific, & technical services	22	3 496	1 352	288	38	68.4	6.5
	NORTH BERGEN TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**68**	**18 363**	**6 787**	**1 589**	**234**	**48.3**	**16.4**
541	Professional, scientific, & technical services	68	18 363	6 787	1 589	234	48.3	16.4
5411	Legal services	17	5 868	1 568	326	65	55.5	39.7
54111	Offices of lawyers	17	5 868	1 568	326	65	55.5	39.7
541110	Offices of lawyers	17	5 868	1 568	326	65	55.5	39.7
5411101	Offices of lawyers (except legal aid societies)	17	5 868	1 568	326	65	55.5	39.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	c	D	D
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	2 017	777	153	12	95.6	4.4
5418	Advertising & related services	5	D	D	D	b	D	D
	NORTH BRUNSWICK TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**139**	**59 243**	**27 252**	**5 030**	**465**	**35.3**	**5.1**
541	Professional, scientific, & technical services	139	59 243	27 252	5 030	465	35.3	5.1
5411	Legal services	24	19 015	9 247	1 991	181	21.1	.9
54111	Offices of lawyers	23	D	D	D	c	D	D
541110	Offices of lawyers	23	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 970	1 971	453	45	48.2	12.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 970	1 971	453	45	48.2	12.7
541211	Offices of certified public accountants	11	4 189	1 663	356	36	49.1	15.1
5413	Architectural, engineering, & related services	11	7 017	3 775	757	49	17.8	–
5415	Computer systems design & related services	61	12 650	7 035	948	86	59.0	3.4
54151	Computer systems design & related services	61	12 650	7 035	948	86	59.0	3.4
541512	Computer systems design services	28	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	27	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	7 139	3 344	450	59	33.7	5.4
54161	Management consulting services	14	6 131	2 928	351	49	24.6	6.2
5418	Advertising & related services	8	6 930	1 699	388	35	44.5	4.4
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
	NORTH CALDWELL, NJ *							
54	**Professional, scientific, & technical services**	**26**	**5 992**	**2 101**	**424**	**43**	**52.1**	**2.4**
541	Professional, scientific, & technical services	26	5 992	2 101	424	43	52.1	2.4
5414	Specialized design services	4	1 986	123	30	6	25.2	–
	NORTHFIELD, NJ							
54	**Professional, scientific, & technical services**	**64**	**28 873**	**13 298**	**2 758**	**292**	**32.2**	**15.3**
541	Professional, scientific, & technical services	64	28 873	13 298	2 758	292	32.2	15.3
5411	Legal services	39	22 726	11 249	2 313	228	25.0	15.2
54111	Offices of lawyers	36	20 677	10 408	2 131	202	26.1	10.0
541110	Offices of lawyers	36	20 677	10 408	2 131	202	26.1	10.0
5411101	Offices of lawyers (except legal aid societies)	36	20 677	10 408	2 131	202	26.1	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 759	984	193	32	60.2	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 759	984	193	32	60.2	4.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTH HALEDON, NJ							
54	**Professional, scientific, & technical services**	**18**	**5 707**	**1 462**	**337**	**58**	**44.2**	**27.7**
541	Professional, scientific, & technical services	18	5 707	1 462	337	58	44.2	27.7
5411	Legal services	7	2 950	677	156	27	13.9	51.6
54111	Offices of lawyers	7	2 950	677	156	27	13.9	51.6
541110	Offices of lawyers	7	2 950	677	156	27	13.9	51.6
5411101	Offices of lawyers (except legal aid societies)	7	2 950	677	156	27	13.9	51.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	NORTH HANOVER TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	NORTH PLAINFIELD, NJ							
54	**Professional, scientific, & technical services**	**35**	**11 987**	**5 062**	**1 036**	**117**	**54.3**	**3.8**
541	Professional, scientific, & technical services	35	11 987	5 062	1 036	117	54.3	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	2 318	1 162	170	21	85.3	–
	NORTHVALE, NJ							
54	**Professional, scientific, & technical services**	**12**	**5 876**	**1 928**	**350**	**77**	**75.9**	**22.8**
541	Professional, scientific, & technical services	12	5 876	1 928	350	77	75.9	22.8
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
	NORTH WILDWOOD, NJ							
54	**Professional, scientific, & technical services**	**5**	**980**	**389**	**94**	**11**	**39.4**	**–**
541	Professional, scientific, & technical services	5	980	389	94	11	39.4	–
	NORWOOD, NJ							
54	**Professional, scientific, & technical services**	**26**	**18 442**	**5 988**	**934**	**62**	**15.0**	**53.2**
541	Professional, scientific, & technical services	26	18 442	5 988	934	62	15.0	53.2
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	8	D	D	D	a	D	D
54151	Computer systems design & related services	8	D	D	D	a	D	D
541512	Computer systems design services	4	D	D	D	a	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	9	4 938	2 898	489	38	15.2	3.4
54169	Other scientific & technical consulting services	2	D	D	D	b	D	D
541690	Other scientific & technical consulting services	2	D	D	D	b	D	D
	NUTLEY TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**75**	**25 442**	**13 073**	**2 617**	**296**	**27.9**	**19.2**
541	Professional, scientific, & technical services	75	25 442	13 073	2 617	296	27.9	19.2
5411	Legal services	27	8 888	3 388	747	100	24.5	12.9
54111	Offices of lawyers	24	8 128	3 263	724	96	20.9	10.6
541110	Offices of lawyers	24	8 128	3 263	724	96	20.9	10.6
5411101	Offices of lawyers (except legal aid societies)	24	8 128	3 263	724	96	20.9	10.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 607	1 140	267	35	66.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 607	1 140	267	35	66.4	–
5415	Computer systems design & related services	16	7 989	5 363	937	60	19.1	18.4
54151	Computer systems design & related services	16	7 989	5 363	937	60	19.1	18.4
541511	Custom computer programming services	9	6 857	4 771	814	53	9.0	19.1
5416	Management, scientific, & technical consulting services	7	3 234	2 251	505	65	9.9	64.5
54161	Management consulting services	7	3 234	2 251	505	65	9.9	64.5
	OAKLAND, NJ							
54	**Professional, scientific, & technical services**	**42**	**16 743**	**7 139**	**1 628**	**148**	**28.3**	**11.0**
541	Professional, scientific, & technical services	42	16 743	7 139	1 628	148	28.3	11.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	10	3 583	1 543	309	30	67.1	–
5414	Specialized design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	13	4 654	2 554	633	42	16.3	3.7
54151	Computer systems design & related services	13	4 654	2 554	633	42	16.3	3.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OAKLYN, NJ							
54	**Professional, scientific, & technical services**	**4**	**605**	**261**	**59**	**6**	**99.2**	**–**
	OCEAN TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**94**	**44 066**	**20 232**	**4 609**	**469**	**34.5**	**3.8**
541	Professional, scientific, & technical services	94	44 066	20 232	4 609	469	34.5	3.8
5411	Legal services	23	13 732	6 325	1 618	154	26.3	3.8
54111	Offices of lawyers	23	13 732	6 325	1 618	154	26.3	3.8
541110	Offices of lawyers	23	13 732	6 325	1 618	154	26.3	3.8
5411101	Offices of lawyers (except legal aid societies)	23	13 732	6 325	1 618	154	26.3	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	6 608	3 544	757	83	27.1	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	6 608	3 544	757	83	27.1	2.8
541211	Offices of certified public accountants	7	5 774	3 056	664	66	22.4	3.2
5413	Architectural, engineering, & related services	14	11 935	5 210	1 183	104	25.8	–
54133	Engineering services	9	10 584	4 611	1 031	84	20.6	–
541330	Engineering services	9	10 584	4 611	1 031	84	20.6	–
5415	Computer systems design & related services	21	5 242	2 521	441	46	59.7	6.7
54151	Computer systems design & related services	21	5 242	2 521	441	46	59.7	6.7
5418	Advertising & related services	4	D	D	D	b	D	D
	OCEAN CITY, NJ							
54	**Professional, scientific, & technical services**	**54**	**22 254**	**7 127**	**1 507**	**206**	**26.0**	**2.8**
541	Professional, scientific, & technical services	54	22 254	7 127	1 507	206	26.0	2.8
5411	Legal services	22	6 233	2 383	506	70	40.4	5.2
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 631	1 324	323	57	29.9	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 631	1 324	323	57	29.9	1.1
5413	Architectural, engineering, & related services	8	5 881	1 908	480	44	6.1	–
5414	Specialized design services	3	D	D	D	a	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
	OCEANPORT, NJ							
54	**Professional, scientific, & technical services**	**21**	**32 158**	**15 279**	**3 499**	**443**	**5.7**	**.2**
541	Professional, scientific, & technical services	21	32 158	15 279	3 499	443	5.7	.2
5413	Architectural, engineering, & related services	2	D	D	D	e	D	D
54133	Engineering services	2	D	D	D	e	D	D
541330	Engineering services	2	D	D	D	e	D	D
5415	Computer systems design & related services	12	D	D	D	b	D	D
54151	Computer systems design & related services	12	D	D	D	b	D	D
541512	Computer systems design services	7	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
	OGDENSBURG, NJ							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	OLD BRIDGE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**141**	**44 942**	**21 460**	**3 932**	**372**	**46.3**	**6.7**
541	Professional, scientific, & technical services	141	44 942	21 460	3 932	372	46.3	6.7
5411	Legal services	15	5 363	2 823	671	63	30.9	1.0
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 719	1 168	342	30	51.6	17.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 719	1 168	342	30	51.6	17.2
5413	Architectural, engineering, & related services	9	4 706	2 248	432	45	46.8	–
5415	Computer systems design & related services	78	16 561	8 012	1 289	133	59.5	9.2
54151	Computer systems design & related services	78	16 561	8 012	1 289	133	59.5	9.2
541511	Custom computer programming services	41	D	D	D	b	D	D
541512	Computer systems design services	27	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	11 976	6 386	1 116	79	31.5	7.7
54161	Management consulting services	16	D	D	D	b	D	D
541611	Administrative management & general management consulting service	8	D	D	D	b	D	D
5418	Advertising & related services	4	2 305	490	36	7	33.8	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OLD TAPPAN, NJ							
54	**Professional, scientific, & technical services**	**26**	**13 612**	**4 916**	**816**	**63**	**39.1**	**6.4**
541	Professional, scientific, & technical services	26	13 612	4 916	816	63	39.1	6.4
5418	Advertising & related services	6	8 564	2 367	268	18	19.6	–
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	ORADELL, NJ							
54	**Professional, scientific, & technical services**	**69**	**122 553**	**49 294**	**12 123**	**767**	**9.7**	**.1**
541	Professional, scientific, & technical services	69	122 553	49 294	12 123	767	9.7	.1
5411	Legal services	17	5 707	1 995	423	43	49.2	–
54111	Offices of lawyers	17	5 707	1 995	423	43	49.2	–
541110	Offices of lawyers	17	5 707	1 995	423	43	49.2	–
5411101	Offices of lawyers (except legal aid societies)	17	5 707	1 995	423	43	49.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
541211	Offices of certified public accountants	8	4 057	2 691	465	41	7.9	–
5413	Architectural, engineering, & related services	8	D	D	D	f	D	D
54133	Engineering services	6	D	D	D	f	D	D
541330	Engineering services	6	D	D	D	f	D	D
5415	Computer systems design & related services	9	D	D	D	b	D	D
54151	Computer systems design & related services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	18 656	8 193	1 732	86	29.3	.3
54161	Management consulting services	11	D	D	D	b	D	D
541611	Administrative management & general management consulting service	4	D	D	D	b	D	D
541618	Other management consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	PALISADES PARK, NJ							
54	**Professional, scientific, & technical services**	**41**	**12 429**	**4 167**	**896**	**108**	**68.3**	**6.1**
541	Professional, scientific, & technical services	41	12 429	4 167	896	108	68.3	6.1
5411	Legal services	8	3 709	1 202	264	34	38.7	–
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 414	618	149	20	50.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 414	618	149	20	50.2	–
5418	Advertising & related services	4	1 646	349	85	7	89.2	10.8
	PALMYRA, NJ							
54	**Professional, scientific, & technical services**	**13**	**4 076**	**1 200**	**205**	**31**	**49.5**	**18.2**
541	Professional, scientific, & technical services	13	4 076	1 200	205	31	49.5	18.2
	PARAMUS, NJ							
54	**Professional, scientific, & technical services**	**211**	**273 146**	**115 175**	**25 231**	**2 181**	**19.7**	**8.0**
541	Professional, scientific, & technical services	211	273 146	115 175	25 231	2 181	19.7	8.0
5411	Legal services	38	30 627	12 323	2 708	269	20.1	3.4
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	1	D	D	D	a	D	D
541199	All other legal services	1	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	23 855	10 765	2 132	228	31.9	34.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	23 855	10 765	2 132	228	31.9	34.4
541211	Offices of certified public accountants	32	21 188	9 237	1 816	199	25.2	36.8
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	46 350	21 994	4 649	357	32.8	2.1
54133	Engineering services	18	44 120	21 019	4 409	331	32.9	2.2
541330	Engineering services	18	44 120	21 019	4 409	331	32.9	2.2
5414	Specialized design services	12	11 745	1 944	361	53	4.3	47.7
54141	Interior design services	2	D	D	D	b	D	D
541410	Interior design services	2	D	D	D	b	D	D
54143	Graphic design services	7	D	D	D	a	D	D
541430	Graphic design services	7	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	a	D	D
5415	Computer systems design & related services	40	64 376	27 764	6 438	368	13.1	4.3
54151	Computer systems design & related services	40	64 376	27 764	6 438	368	13.1	4.3
541511	Custom computer programming services	19	54 744	23 220	5 424	300	8.6	.4
541512	Computer systems design services	13	5 649	2 124	476	33	52.4	4.1
5416	Management, scientific, & technical consulting services	29	17 598	7 799	1 686	168	48.1	6.8
54161	Management consulting services	26	D	D	D	c	D	D
541612	Human resources & executive search consulting services	15	7 977	4 841	1 014	108	35.7	11.0
5416122	Executive placement services	14	D	D	D	c	D	D
541613	Marketing consulting services	7	6 713	1 937	443	39	68.5	4.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PARAMUS, NJ—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	4	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	c	D	D
5417102	Research & development in the life sciences	3	D	D	D	c	D	D
5418	Advertising & related services	12	40 717	13 272	3 359	298	9.0	4.9
54184	Media representatives	2	D	D	D	b	D	D
541840	Media representatives	2	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	c	D	D
541890	Other services related to advertising	5	D	D	D	c	D	D
5418909	All other advertising	2	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	c	D	D
54191	Marketing research & public opinion polling	4	15 916	7 107	1 287	171	13.6	–
541910	Marketing research & public opinion polling	4	15 916	7 107	1 287	171	13.6	–
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	PARK RIDGE, NJ							
54	**Professional, scientific, & technical services**	**31**	**23 375**	**8 501**	**2 052**	**260**	**14.7**	**77.3**
541	Professional, scientific, & technical services	31	23 375	8 501	2 052	260	14.7	77.3
5416	Management, scientific, & technical consulting services	9	D	D	D	c	D	D
54161	Management consulting services	8	D	D	D	c	D	D
541618	Other management consulting services	1	D	D	D	c	D	D
	PARSIPPANY-TROY HILLS TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**350**	**1 036 736**	**464 110**	**111 478**	**9 430**	**6.4**	**10.2**
541	Professional, scientific, & technical services	350	1 036 736	464 110	111 478	9 430	6.4	10.2
5411	Legal services	56	52 554	20 844	5 033	465	18.2	1.3
54111	Offices of lawyers	52	D	D	D	e	D	D
541110	Offices of lawyers	52	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	52	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	351 477	127 473	31 866	2 705	1.1	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	351 477	127 473	31 866	2 705	1.1	1.1
541211	Offices of certified public accountants	34	D	D	D	g	D	D
541214	Payroll services	2	D	D	D	f	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	41	67 293	21 929	4 834	432	13.8	10.4
54131	Architectural services	4	4 906	2 299	495	40	19.2	–
541310	Architectural services	4	4 906	2 299	495	40	19.2	–
54133	Engineering services	30	60 266	18 415	3 992	363	13.7	10.8
541330	Engineering services	30	60 266	18 415	3 992	363	13.7	10.8
5414	Specialized design services	14	D	D	D	b	D	D
54143	Graphic design services	11	D	D	D	b	D	D
541430	Graphic design services	11	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	8	D	D	D	b	D	D
5415	Computer systems design & related services	103	249 260	123 743	29 003	2 286	10.1	28.9
54151	Computer systems design & related services	103	249 260	123 743	29 003	2 286	10.1	28.9
541511	Custom computer programming services	48	D	D	D	g	D	D
541512	Computer systems design services	47	129 535	60 179	12 544	921	12.8	54.7
5415121	Computer systems integrators	12	97 286	39 813	8 449	619	4.0	70.6
5415122	Computer systems consultants (except systems integrators)	35	32 249	20 366	4 095	302	39.5	6.7
541519	Other computer related services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	59	105 145	35 933	8 992	605	10.4	18.4
54161	Management consulting services	47	87 891	30 315	7 761	481	10.4	14.7
541611	Administrative management & general management consulting service	14	48 228	13 185	4 090	173	5.7	22.4
541612	Human resources & executive search consulting services	25	23 638	11 387	2 365	173	22.2	2.8
5416122	Executive placement services	17	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	7	D	D	D	b	D	D
541613	Marketing consulting services	6	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
54162	Environmental consulting services	7	9 680	2 691	691	77	11.8	13.1
541620	Environmental consulting services	7	9 680	2 691	691	77	11.8	13.1
54169	Other scientific & technical consulting services	5	7 574	2 927	540	47	8.1	68.8
541690	Other scientific & technical consulting services	5	7 574	2 927	540	47	8.1	68.8
5417	Scientific research & development services	7	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	g	D	D
5417102	Research & development in the life sciences	3	D	D	D	g	D	D
5418	Advertising & related services	18	63 617	37 860	10 343	712	7.9	3.1
54181	Advertising agencies	12	59 143	36 239	9 951	678	6.8	1.4
541810	Advertising agencies	12	59 143	36 239	9 951	678	6.8	1.4
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54191	Marketing research & public opinion polling	5	D	D	D	b	D	D
541910	Marketing research & public opinion polling	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PASSAIC, NJ							
54	**Professional, scientific, & technical services**	**49**	**26 720**	**11 092**	**2 553**	**344**	**50.6**	**1.1**
541	Professional, scientific, & technical services	49	26 720	11 092	2 553	344	50.6	1.1
5411	Legal services	23	17 088	7 683	1 806	179	36.3	.6
54111	Offices of lawyers	23	17 088	7 683	1 806	179	36.3	.6
541110	Offices of lawyers	23	17 088	7 683	1 806	179	36.3	.6
5411101	Offices of lawyers (except legal aid societies)	23	17 088	7 683	1 806	179	36.3	.6
5418	Advertising & related services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	PATERSON, NJ							
54	**Professional, scientific, & technical services**	**75**	**34 680**	**11 743**	**2 855**	**477**	**62.6**	**9.0**
541	Professional, scientific, & technical services	75	34 680	11 743	2 855	477	62.6	9.0
5411	Legal services	35	13 380	3 354	796	133	49.7	7.2
54111	Offices of lawyers	35	13 380	3 354	796	133	49.7	7.2
541110	Offices of lawyers	35	13 380	3 354	796	133	49.7	7.2
5411101	Offices of lawyers (except legal aid societies)	35	13 380	3 354	796	133	49.7	7.2
5413	Architectural, engineering, & related services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	2 972	1 243	332	52	80.2	3.6
54161	Management consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	c	D	D
54189	Other services related to advertising	3	D	D	D	c	D	D
541890	Other services related to advertising	3	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	c	D	D
	PAULSBORO, NJ							
54	**Professional, scientific, & technical services**	**3**	**872**	**368**	**51**	**6**	**74.8**	**25.2**
	PEMBERTON TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**9**	**3 569**	**1 868**	**422**	**60**	**33.7**	**9.4**
541	Professional, scientific, & technical services	9	3 569	1 868	422	60	33.7	9.4
	PENNINGTON, NJ							
54	**Professional, scientific, & technical services**	**45**	**24 442**	**8 679**	**1 797**	**199**	**65.1**	**3.1**
541	Professional, scientific, & technical services	45	24 442	8 679	1 797	199	65.1	3.1
5413	Architectural, engineering, & related services	5	1 484	760	206	20	100.0	–
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	6	6 909	2 532	487	37	80.5	–
54151	Computer systems design & related services	6	6 909	2 532	487	37	80.5	–
541512	Computer systems design services	3	D	D	D	b	D	D
5418	Advertising & related services	9	5 619	1 437	313	33	12.0	6.3
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	PENNSAUKEN TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**74**	**84 730**	**37 376**	**8 829**	**815**	**16.1**	**21.6**
541	Professional, scientific, & technical services	74	84 730	37 376	8 829	815	16.1	21.6
5411	Legal services	15	15 069	8 674	2 040	155	12.4	.4
54111	Offices of lawyers	13	D	D	D	c	D	D
541110	Offices of lawyers	13	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	3 613	1 943	383	36	16.1	34.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	3 613	1 943	383	36	16.1	34.4
541219	Other accounting services	3	1 896	1 301	234	24	D	–
5413	Architectural, engineering, & related services	16	35 657	15 171	3 433	303	14.7	41.2
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	c	D	D
5415	Computer systems design & related services	12	10 360	4 843	1 126	83	12.2	4.9
54151	Computer systems design & related services	12	10 360	4 843	1 126	83	12.2	4.9
541511	Custom computer programming services	7	8 098	4 342	1 065	75	9.2	2.0
5416	Management, scientific, & technical consulting services	10	5 961	2 069	724	65	29.4	6.0
54161	Management consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	6	10 018	3 378	835	101	24.3	8.5
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	3 181	1 120	243	65	–	18.0
54192	Photographic services	4	3 181	1 120	243	65	–	18.0
541921	Photographic studios, portrait	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PENNS GROVE, NJ							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	PENNSVILLE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**25**	**5 049**	**1 801**	**434**	**84**	**71.3**	**13.5**
541	Professional, scientific, & technical services	25	5 049	1 801	434	84	71.3	13.5
	PEQUANNOCK TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**33**	**10 609**	**3 752**	**723**	**114**	**52.1**	**8.6**
541	Professional, scientific, & technical services	33	10 609	3 752	723	114	52.1	8.6
5411	Legal services	8	3 214	1 139	233	36	45.9	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	952	357	80	21	99.3	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	952	357	80	21	99.3	.7
	PERTH AMBOY, NJ							
54	**Professional, scientific, & technical services**	**35**	**11 677**	**3 906**	**870**	**146**	**51.2**	**6.6**
541	Professional, scientific, & technical services	35	11 677	3 906	870	146	51.2	6.6
5411	Legal services	26	7 904	2 323	506	101	50.2	3.5
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
5414	Specialized design services	2	D	D	D	b	D	D
	PHILLIPSBURG, NJ							
54	**Professional, scientific, & technical services**	**34**	**10 437**	**4 154**	**893**	**118**	**46.9**	**9.8**
541	Professional, scientific, & technical services	34	10 437	4 154	893	118	46.9	9.8
5411	Legal services	20	5 224	1 315	315	50	59.3	1.0
54111	Offices of lawyers	20	5 224	1 315	315	50	59.3	1.0
541110	Offices of lawyers	20	5 224	1 315	315	50	59.3	1.0
5411101	Offices of lawyers (except legal aid societies)	20	5 224	1 315	315	50	59.3	1.0
5413	Architectural, engineering, & related services	4	3 626	2 138	436	41	23.1	26.8
	PINE HILL, NJ							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	PISCATAWAY TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**190**	**1 120 493**	**468 187**	**136 504**	**6 490**	**5.5**	**2.9**
541	Professional, scientific, & technical services	190	1 120 493	468 187	136 504	6 490	5.5	2.9
5411	Legal services	12	6 566	3 096	655	69	18.9	5.8
54111	Offices of lawyers	12	6 566	3 096	655	69	18.9	5.8
541110	Offices of lawyers	12	6 566	3 096	655	69	18.9	5.8
5411101	Offices of lawyers (except legal aid societies)	12	6 566	3 096	655	69	18.9	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	c	D	D
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	26	48 186	16 021	3 646	335	13.5	.2
54133	Engineering services	18	41 549	13 354	2 635	254	14.5	.3
541330	Engineering services	18	41 549	13 354	2 635	254	14.5	.3
5415	Computer systems design & related services	112	916 427	425 998	126 015	5 437	1.9	2.3
54151	Computer systems design & related services	112	916 427	425 998	126 015	5 437	1.9	2.3
541511	Custom computer programming services	52	D	D	D	g	D	D
541512	Computer systems design services	43	D	D	D	h	D	D
5415121	Computer systems integrators	7	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	36	D	D	D	h	D	D
541519	Other computer related services	15	12 717	9 148	1 734	124	14.1	2.9
5416	Management, scientific, & technical consulting services	14	11 334	4 785	1 134	104	26.9	23.4
54161	Management consulting services	9	7 322	3 349	660	60	26.4	4.9
5417	Scientific research & development services	5	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	b	D	D
5418	Advertising & related services	7	30 869	4 972	1 064	123	97.7	.1
54186	Direct mail advertising	1	D	D	D	b	D	D
541860	Direct mail advertising	1	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PITMAN, NJ							
54	**Professional, scientific, & technical services**	**21**	**4 627**	**1 727**	**392**	**62**	**60.4**	**10.7**
541	Professional, scientific, & technical services	21	4 627	1 727	392	62	60.4	10.7
5418	Advertising & related services	3	D	D	D	a	D	D
	PLAINFIELD, NJ							
54	**Professional, scientific, & technical services**	**40**	**21 463**	**8 742**	**1 542**	**247**	**46.3**	**14.3**
541	Professional, scientific, & technical services	40	21 463	8 742	1 542	247	46.3	14.3
5411	Legal services	12	8 098	3 299	688	75	67.3	2.5
54111	Offices of lawyers	12	8 098	3 299	688	75	67.3	2.5
541110	Offices of lawyers	12	8 098	3 299	688	75	67.3	2.5
5411101	Offices of lawyers (except legal aid societies)	12	8 098	3 299	688	75	67.3	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
541213	Tax return preparation services	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	6	3 482	1 249	299	47	29.9	70.1
5418	Advertising & related services	3	D	D	D	b	D	D
	PLAINSBORO TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**130**	**341 802**	**148 459**	**34 219**	**3 374**	**5.9**	**5.0**
541	Professional, scientific, & technical services	130	341 802	148 459	34 219	3 374	5.9	5.0
5411	Legal services	8	34 679	14 740	3 208	252	–	3.9
54111	Offices of lawyers	6	D	D	D	c	D	D
541110	Offices of lawyers	6	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	35 592	17 943	3 789	297	1.9	.3
54133	Engineering services	12	D	D	D	c	D	D
541330	Engineering services	12	D	D	D	c	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	54	37 433	17 751	3 021	219	44.5	.2
54151	Computer systems design & related services	54	37 433	17 751	3 021	219	44.5	.2
541511	Custom computer programming services	27	10 884	4 698	736	67	42.7	.9
541512	Computer systems design services	19	24 122	11 747	2 051	130	41.5	–
5415122	Computer systems consultants (except systems integrators)	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	25	22 977	8 223	1 759	129	10.3	.6
54161	Management consulting services	19	21 793	7 612	1 651	121	7.8	–
541611	Administrative management & general management consulting service	5	D	D	D	b	D	D
541612	Human resources & executive search consulting services	8	7 512	3 916	784	47	11.5	–
541618	Other management consulting services	1	D	D	D	a	D	D
5417	Scientific research & development services	12	181 149	80 597	20 646	2 314	–	8.2
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	e	D	D
5417102	Research & development in the life sciences	7	99 219	44 986	11 420	912	–	14.7
54172	Research & development in the social sciences & humanities	1	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	g	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
54181	Advertising agencies	2	D	D	D	b	D	D
541810	Advertising agencies	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54191	Marketing research & public opinion polling	4	D	D	D	b	D	D
541910	Marketing research & public opinion polling	4	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PLEASANTVILLE, NJ							
54	**Professional, scientific, & technical services**	**55**	**63 477**	**26 694**	**5 845**	**558**	**14.7**	**8.1**
541	Professional, scientific, & technical services	55	63 477	26 694	5 845	558	14.7	8.1
5411	Legal services	16	7 488	3 200	585	58	25.5	1.3
54111	Offices of lawyers	16	7 488	3 200	585	58	25.5	1.3
541110	Offices of lawyers	16	7 488	3 200	585	58	25.5	1.3
5411101	Offices of lawyers (except legal aid societies)	16	7 488	3 200	585	58	25.5	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	4 861	2 436	590	51	22.6	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	4 861	2 436	590	51	22.6	8.4
541211	Offices of certified public accountants	6	4 384	2 315	570	48	14.1	9.3
5413	Architectural, engineering, & related services	8	6 205	2 620	687	70	16.4	15.4
5414	Specialized design services	3	2 324	531	116	25	D	–
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	5	32 821	14 777	3 219	284	–	4.4
54151	Computer systems design & related services	5	32 821	14 777	3 219	284	–	4.4
541511	Custom computer programming services	3	D	D	D	e	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
5418	Advertising & related services	7	6 783	2 121	467	43	30.1	28.1
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	POINT PLEASANT, NJ							
54	**Professional, scientific, & technical services**	**32**	**9 844**	**3 541**	**767**	**142**	**75.7**	**7.0**
541	Professional, scientific, & technical services	32	9 844	3 541	767	142	75.7	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	1 518	233	67	11	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	1 518	233	67	11	100.0	–
	POINT PLEASANT BEACH, NJ							
54	**Professional, scientific, & technical services**	**20**	**12 245**	**5 564**	**1 115**	**124**	**25.8**	**1.9**
541	Professional, scientific, & technical services	20	12 245	5 564	1 115	124	25.8	1.9
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	a	D	D
	POMPTON LAKES, NJ							
54	**Professional, scientific, & technical services**	**30**	**10 009**	**3 634**	**794**	**84**	**39.3**	**.7**
541	Professional, scientific, & technical services	30	10 009	3 634	794	84	39.3	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
	PRINCETON, NJ							
54	**Professional, scientific, & technical services**	**122**	**95 230**	**36 528**	**8 588**	**659**	**29.3**	**6.9**
541	Professional, scientific, & technical services	122	95 230	36 528	8 588	659	29.3	6.9
5411	Legal services	24	7 935	2 233	366	67	52.8	–
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
541211	Offices of certified public accountants	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	16 588	7 708	1 859	182	14.1	–
54131	Architectural services	15	14 454	6 627	1 578	150	8.6	–
541310	Architectural services	15	14 454	6 627	1 578	150	8.6	–
5414	Specialized design services	7	4 769	1 091	355	21	8.4	–
54141	Interior design services	3	3 099	468	205	9	–	–
541410	Interior design services	3	3 099	468	205	9	–	–
54143	Graphic design services	4	1 670	623	150	12	24.0	–
541430	Graphic design services	4	1 670	623	150	12	24.0	–
5416	Management, scientific, & technical consulting services	27	29 843	12 346	2 807	142	44.7	2.0
54161	Management consulting services	22	D	D	D	c	D	D
541611	Administrative management & general management consulting service	11	12 740	8 228	2 002	79	26.7	–
541613	Marketing consulting services	8	D	D	D	b	D	D
54169	Other scientific & technical consulting services	4	D	D	D	a	D	D
541690	Other scientific & technical consulting services	4	D	D	D	a	D	D
5418	Advertising & related services	5	4 828	1 443	334	32	57.8	1.2
54182	Public relations agencies	5	4 828	1 443	334	32	57.8	1.2
541820	Public relations agencies	5	4 828	1 443	334	32	57.8	1.2
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54191	Marketing research & public opinion polling	6	15 357	3 799	1 164	85	12.5	–
541910	Marketing research & public opinion polling	6	15 357	3 799	1 164	85	12.5	–

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Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PRINCETON TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**208**	**356 504**	**134 942**	**28 525**	**2 519**	**11.2**	**8.2**
541	Professional, scientific, & technical services	208	356 504	134 942	28 525	2 519	11.2	8.2
5411	Legal services	35	32 018	12 691	2 525	252	6.2	3.4
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	13 756	3 450	859	79	21.7	52.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	13 756	3 450	859	79	21.7	52.8
541211	Offices of certified public accountants	11	12 570	3 187	815	71	15.2	57.2
5413	Architectural, engineering, & related services	25	40 035	15 613	3 587	358	17.5	12.0
54131	Architectural services	10	5 870	2 024	462	65	27.2	3.9
541310	Architectural services	10	5 870	2 024	462	65	27.2	3.9
54133	Engineering services	15	34 165	13 589	3 125	293	15.9	13.4
541330	Engineering services	15	34 165	13 589	3 125	293	15.9	13.4
5414	Specialized design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	37	45 084	22 953	3 717	411	11.6	.6
54151	Computer systems design & related services	37	45 084	22 953	3 717	411	11.6	.6
541511	Custom computer programming services	16	31 505	14 436	2 302	268	11.2	–
541512	Computer systems design services	15	12 793	8 154	1 364	138	8.6	.5
5415122	Computer systems consultants (except systems integrators)	13	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	48	80 476	36 851	8 385	462	13.1	6.4
54161	Management consulting services	35	58 535	26 299	5 163	305	15.4	4.1
541611	Administrative management & general management consulting service	11	D	D	D	b	D	D
541612	Human resources & executive search consulting services	13	28 478	16 010	3 146	211	13.1	–
5416123	Human resources & personnel management consulting	10	25 718	14 849	2 876	187	11.4	–
541613	Marketing consulting services	8	11 523	4 522	1 076	44	11.1	3.2
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	a	D	D
54162	Environmental consulting services	4	D	D	D	c	D	D
541620	Environmental consulting services	4	D	D	D	c	D	D
54169	Other scientific & technical consulting services	9	D	D	D	b	D	D
541690	Other scientific & technical consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	13	65 172	8 403	1 913	343	10.0	3.1
54171	R&D in the physical, engineering, & life sciences	12	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	12	D	D	D	e	D	D
5417102	Research & development in the life sciences	6	D	D	D	e	D	D
5418	Advertising & related services	15	20 930	17 403	4 037	286	10.3	8.9
54181	Advertising agencies	5	D	D	D	e	D	D
541810	Advertising agencies	5	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	e	D	D
54191	Marketing research & public opinion polling	10	49 510	12 265	2 778	271	3.7	13.0
541910	Marketing research & public opinion polling	10	49 510	12 265	2 778	271	3.7	13.0
54199	All other professional, scientific, & technical services	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	b	D	D
	PROSPECT PARK, NJ							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	c	D	D
5418	Advertising & related services	2	D	D	D	c	D	D
	RAHWAY, NJ							
54	**Professional, scientific, & technical services**	**35**	**21 977**	**13 875**	**2 669**	**270**	**15.7**	**12.5**
541	Professional, scientific, & technical services	35	21 977	13 875	2 669	270	15.7	12.5
5411	Legal services	14	16 930	10 992	2 078	204	8.7	7.9
54111	Offices of lawyers	13	D	D	D	c	D	D
541110	Offices of lawyers	13	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 652	1 136	174	27	9.9	55.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 652	1 136	174	27	9.9	55.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RAMSEY, NJ							
54	**Professional, scientific, & technical services**	**106**	**60 279**	**21 536**	**4 386**	**396**	**44.3**	**3.0**
541	Professional, scientific, & technical services	106	60 279	21 536	4 386	396	44.3	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	4 748	1 623	320	48	63.2	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	4 748	1 623	320	48	63.2	.4
541219	Other accounting services	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	15	5 283	2 191	563	51	49.5	8.7
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	28	9 904	5 147	1 118	67	26.6	3.4
54151	Computer systems design & related services	28	9 904	5 147	1 118	67	26.6	3.4
541512	Computer systems design services	12	5 140	2 895	688	37	17.6	4.1
5416	Management, scientific, & technical consulting services	24	16 303	5 046	902	78	33.7	6.0
54161	Management consulting services	19	11 379	3 482	472	44	38.0	8.6
541613	Marketing consulting services	3	D	D	D	a	D	D
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	15	16 076	4 175	710	67	67.2	–
54182	Public relations agencies	3	3 661	248	6	2	100.0	–
541820	Public relations agencies	3	3 661	248	6	2	100.0	–
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541922	Commercial photography	2	D	D	D	b	D	D
	RANDOLPH TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**112**	**46 302**	**17 224**	**3 949**	**417**	**34.7**	**22.8**
541	Professional, scientific, & technical services	112	46 302	17 224	3 949	417	34.7	22.8
5411	Legal services	12	3 531	1 093	261	34	45.1	11.2
54111	Offices of lawyers	12	3 531	1 093	261	34	45.1	11.2
541110	Offices of lawyers	12	3 531	1 093	261	34	45.1	11.2
5411101	Offices of lawyers (except legal aid societies)	12	3 531	1 093	261	34	45.1	11.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	5 355	1 712	413	54	23.8	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	5 355	1 712	413	54	23.8	1.1
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	7 232	3 598	857	85	12.5	32.3
5414	Specialized design services	4	1 480	332	94	12	51.6	–
5415	Computer systems design & related services	39	11 845	4 938	1 046	87	54.6	4.6
54151	Computer systems design & related services	39	11 845	4 938	1 046	87	54.6	4.6
541511	Custom computer programming services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	7 062	2 087	464	49	33.2	5.4
54161	Management consulting services	16	5 900	1 592	412	46	26.4	–
5418	Advertising & related services	9	9 232	3 308	801	95	23.4	74.4
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
	RARITAN TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**51**	**12 483**	**5 577**	**1 091**	**115**	**52.5**	**11.2**
541	Professional, scientific, & technical services	51	12 483	5 577	1 091	115	52.5	11.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 006	548	112	8	31.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 006	548	112	8	31.4	–
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5415	Computer systems design & related services	20	3 841	1 909	275	24	63.6	–
54151	Computer systems design & related services	20	3 841	1 909	275	24	63.6	–
5416	Management, scientific, & technical consulting services	9	D	D	D	a	D	D
54161	Management consulting services	8	D	D	D	a	D	D
	RARITAN, NJ							
54	**Professional, scientific, & technical services**	**29**	**25 288**	**10 477**	**2 112**	**190**	**21.2**	**2.5**
541	Professional, scientific, & technical services	29	25 288	10 477	2 112	190	21.2	2.5
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
54133	Engineering services	3	D	D	D	b	D	D
541330	Engineering services	3	D	D	D	b	D	D
5415	Computer systems design & related services	8	D	D	D	b	D	D
54151	Computer systems design & related services	8	D	D	D	b	D	D
541511	Custom computer programming services	6	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	READINGTON TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**71**	**41 735**	**14 973**	**3 273**	**339**	**47.7**	**7.2**
541	Professional, scientific, & technical services	71	41 735	14 973	3 273	339	47.7	7.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5415	Computer systems design & related services	26	D	D	D	c	D	D
54151	Computer systems design & related services	26	D	D	D	c	D	D
541512	Computer systems design services	17	6 122	1 888	483	45	40.3	8.8
5415122	Computer systems consultants (except systems integrators)	14	5 585	1 634	439	41	44.2	–
5416	Management, scientific, & technical consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	12	13 008	2 921	625	67	87.6	.5
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	b	D	D
	RED BANK, NJ							
54	**Professional, scientific, & technical services**	**160**	**99 908**	**43 499**	**9 953**	**953**	**24.8**	**5.2**
541	Professional, scientific, & technical services	160	99 908	43 499	9 953	953	24.8	5.2
5411	Legal services	77	48 961	20 316	4 615	449	13.2	6.4
54111	Offices of lawyers	73	46 142	19 657	4 500	433	13.3	6.8
541110	Offices of lawyers	73	46 142	19 657	4 500	433	13.3	6.8
5411101	Offices of lawyers (except legal aid societies)	73	46 142	19 657	4 500	433	13.3	6.8
54119	Other legal services	4	2 819	659	115	16	11.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 389	642	154	22	47.2	32.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 389	642	154	22	47.2	32.9
5413	Architectural, engineering, & related services	15	7 861	3 999	1 148	77	23.1	5.0
5414	Specialized design services	10	D	D	D	a	D	D
5415	Computer systems design & related services	13	13 274	8 073	1 727	129	9.6	2.2
54151	Computer systems design & related services	13	13 274	8 073	1 727	129	9.6	2.2
541512	Computer systems design services	8	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	23	13 897	6 017	1 116	138	51.4	–
54161	Management consulting services	18	D	D	D	c	D	D
541612	Human resources & executive search consulting services	8	4 872	1 596	182	61	100.0	–
5416122	Executive placement services	7	D	D	D	b	D	D
5418	Advertising & related services	10	8 701	3 552	1 041	105	45.7	–
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
	RIDGEFIELD, NJ							
54	**Professional, scientific, & technical services**	**36**	**16 275**	**5 981**	**1 318**	**147**	**29.8**	**5.5**
541	Professional, scientific, & technical services	36	16 275	5 981	1 318	147	29.8	5.5
5411	Legal services	10	3 031	1 079	199	30	35.9	8.6
54111	Offices of lawyers	10	3 031	1 079	199	30	35.9	8.6
541110	Offices of lawyers	10	3 031	1 079	199	30	35.9	8.6
5411101	Offices of lawyers (except legal aid societies)	10	3 031	1 079	199	30	35.9	8.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	4 426	1 732	364	58	42.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	4 426	1 732	364	58	42.2	–
541219	Other accounting services	2	D	D	D	b	D	D
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	b	D	D
	RIDGEFIELD PARK, NJ							
54	**Professional, scientific, & technical services**	**22**	**12 564**	**4 274**	**961**	**133**	**44.6**	**10.3**
541	Professional, scientific, & technical services	22	12 564	4 274	961	133	44.6	10.3
5413	Architectural, engineering, & related services	5	3 463	819	172	32	100.0	–
5416	Management, scientific, & technical consulting services	3	3 641	1 930	446	36	D	35.1
5418	Advertising & related services	4	2 527	746	159	31	14.3	.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RIDGEWOOD, NJ							
54	**Professional, scientific, & technical services**	**170**	**63 635**	**24 949**	**5 600**	**535**	**48.2**	**5.8**
541	Professional, scientific, & technical services	170	63 635	24 949	5 600	535	48.2	5.8
5411	Legal services	39	12 955	3 724	816	105	32.2	13.0
54111	Offices of lawyers	39	12 955	3 724	816	105	32.2	13.0
541110	Offices of lawyers	39	12 955	3 724	816	105	32.2	13.0
5411101	Offices of lawyers (except legal aid societies)	39	12 955	3 724	816	105	32.2	13.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	6 238	3 284	752	63	39.9	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	6 238	3 284	752	63	39.9	.3
541211	Offices of certified public accountants	11	5 379	2 927	664	54	30.3	.3
5413	Architectural, engineering, & related services	15	3 973	1 013	214	29	69.5	.5
5414	Specialized design services	6	2 149	774	220	18	14.8	3.6
5415	Computer systems design & related services	41	11 130	5 433	1 073	82	65.6	9.0
54151	Computer systems design & related services	41	11 130	5 433	1 073	82	65.6	9.0
541512	Computer systems design services	20	6 436	2 570	564	36	88.1	1.3
5415122	Computer systems consultants (except systems integrators)	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	32	13 549	4 893	1 275	84	65.7	2.6
54161	Management consulting services	25	12 432	4 349	1 152	76	66.3	2.8
541618	Other management consulting services	3	D	D	D	a	D	D
5418	Advertising & related services	11	10 156	3 852	870	83	28.0	5.2
54182	Public relations agencies	3	D	D	D	b	D	D
541820	Public relations agencies	3	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	2 790	1 598	349	69	43.5	–
	RINGWOOD, NJ							
54	**Professional, scientific, & technical services**	**31**	**5 538**	**2 423**	**436**	**72**	**57.3**	**8.3**
541	Professional, scientific, & technical services	31	5 538	2 423	436	72	57.3	8.3
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	RIVER EDGE, NJ							
54	**Professional, scientific, & technical services**	**53**	**52 231**	**26 476**	**5 815**	**617**	**47.0**	**6.2**
541	Professional, scientific, & technical services	53	52 231	26 476	5 815	617	47.0	6.2
5411	Legal services	13	12 781	6 752	1 275	98	10.7	2.4
54111	Offices of lawyers	13	12 781	6 752	1 275	98	10.7	2.4
541110	Offices of lawyers	13	12 781	6 752	1 275	98	10.7	2.4
5411101	Offices of lawyers (except legal aid societies)	13	12 781	6 752	1 275	98	10.7	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 978	891	288	15	50.4	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 978	891	288	15	50.4	1.6
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	12	8 909	3 664	848	73	43.8	28.2
54151	Computer systems design & related services	12	8 909	3 664	848	73	43.8	28.2
5416	Management, scientific, & technical consulting services	10	5 055	2 940	544	56	51.8	–
54169	Other scientific & technical consulting services	3	3 042	2 088	433	51	D	–
541690	Other scientific & technical consulting services	3	3 042	2 088	433	51	D	–
5418	Advertising & related services	5	D	D	D	c	D	D
54182	Public relations agencies	2	D	D	D	c	D	D
541820	Public relations agencies	2	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
	RIVERTON, NJ							
54	**Professional, scientific, & technical services**	**9**	**2 939**	**501**	**64**	**11**	**100.0**	**–**
541	Professional, scientific, & technical services	9	2 939	501	64	11	100.0	–
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	ROCKAWAY, NJ							
54	**Professional, scientific, & technical services**	**31**	**8 599**	**3 728**	**788**	**104**	**68.8**	**3.7**
541	Professional, scientific, & technical services	31	8 599	3 728	788	104	68.8	3.7
5413	Architectural, engineering, & related services	6	2 019	1 191	251	34	72.0	–
5416	Management, scientific, & technical consulting services	6	3 006	1 489	336	25	70.6	3.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROCKAWAY TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**55**	**32 094**	**13 210**	**3 283**	**252**	**34.3**	**16.1**
541	Professional, scientific, & technical services	55	32 094	13 210	3 283	252	34.3	16.1
5413	Architectural, engineering, & related services	9	6 784	3 285	1 032	58	19.1	72.8
5414	Specialized design services	4	2 296	684	153	15	71.5	–
5415	Computer systems design & related services	21	9 566	4 136	909	76	26.7	.4
54151	Computer systems design & related services	21	9 566	4 136	909	76	26.7	.4
541512	Computer systems design services	7	D	D	D	b	D	D
541519	Other computer related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	10 805	4 241	1 009	64	47.4	.2
54161	Management consulting services	9	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
	ROSELAND, NJ							
54	**Professional, scientific, & technical services**	**78**	**538 901**	**235 933**	**42 403**	**3 957**	**2.1**	**3.8**
541	Professional, scientific, & technical services	78	538 901	235 933	42 403	3 957	2.1	3.8
5411	Legal services	38	208 006	106 429	16 646	1 285	2.5	6.1
54111	Offices of lawyers	36	D	D	D	g	D	D
541110	Offices of lawyers	36	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	285 819	110 164	20 172	2 223	1.2	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	285 819	110 164	20 172	2 223	1.2	1.0
541211	Offices of certified public accountants	11	D	D	D	e	D	D
541214	Payroll services	4	D	D	D	g	D	D
541219	Other accounting services	6	D	D	D	a	D	D
5413	Architectural, engineering, & related services	3	3 109	1 100	268	27	D	–
5415	Computer systems design & related services	7	31 867	13 538	4 124	250	1.7	4.8
54151	Computer systems design & related services	7	31 867	13 538	4 124	250	1.7	4.8
541511	Custom computer programming services	3	D	D	D	c	D	D
541512	Computer systems design services	4	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	7 883	4 099	1 036	162	–	34.0
54161	Management consulting services	5	7 883	4 099	1 036	162	–	34.0
541612	Human resources & executive search consulting services	3	D	D	D	c	D	D
5416122	Executive placement services	1	D	D	D	c	D	D
	ROSELLE, NJ							
54	**Professional, scientific, & technical services**	**15**	**12 095**	**3 924**	**884**	**123**	**35.7**	**1.5**
541	Professional, scientific, & technical services	15	12 095	3 924	884	123	35.7	1.5
5413	Architectural, engineering, & related services	3	10 558	3 442	784	105	D	–
54138	Testing laboratories	1	D	D	D	b	D	D
541380	Testing laboratories	1	D	D	D	b	D	D
	ROSELLE PARK, NJ							
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	c	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	ROXBURY TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**99**	**143 931**	**51 128**	**10 572**	**1 015**	**24.7**	**3.2**
541	Professional, scientific, & technical services	99	143 931	51 128	10 572	1 015	24.7	3.2
5411	Legal services	21	15 767	8 068	1 335	158	33.6	4.6
54111	Offices of lawyers	21	15 767	8 068	1 335	158	33.6	4.6
541110	Offices of lawyers	21	15 767	8 068	1 335	158	33.6	4.6
5411101	Offices of lawyers (except legal aid societies)	21	15 767	8 068	1 335	158	33.6	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	e	D	D
541211	Offices of certified public accountants	8	D	D	D	e	D	D
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
5415	Computer systems design & related services	20	D	D	D	b	D	D
54151	Computer systems design & related services	20	D	D	D	b	D	D
541512	Computer systems design services	12	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	20 240	9 915	2 225	177	69.7	11.8
54161	Management consulting services	13	D	D	D	c	D	D
541611	Administrative management & general management consulting service	4	D	D	D	c	D	D
541612	Human resources & executive search consulting services	6	4 178	1 550	370	46	30.4	–
5418	Advertising & related services	8	12 025	6 859	1 492	147	63.3	.2
54181	Advertising agencies	6	D	D	D	c	D	D
541810	Advertising agencies	6	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RUMSON, NJ							
54	**Professional, scientific, & technical services**	**19**	**3 884**	**1 328**	**245**	**27**	**84.0**	**7.3**
541	Professional, scientific, & technical services	19	3 884	1 328	245	27	84.0	7.3
	RUNNEMEDE, NJ							
54	**Professional, scientific, & technical services**	**10**	**2 250**	**830**	**195**	**34**	**55.2**	**5.8**
541	Professional, scientific, & technical services	10	2 250	830	195	34	55.2	5.8
	RUTHERFORD, NJ							
54	**Professional, scientific, & technical services**	**102**	**89 290**	**40 599**	**9 309**	**1 037**	**19.5**	**35.4**
541	Professional, scientific, & technical services	102	89 290	40 599	9 309	1 037	19.5	35.4
5411	Legal services	29	8 500	2 861	576	90	40.9	11.3
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	13 988	6 696	1 815	352	13.8	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	13 988	6 696	1 815	352	13.8	2.6
541211	Offices of certified public accountants	10	4 198	1 462	384	39	37.8	5.2
541213	Tax return preparation services	1	D	D	D	c	D	D
541219	Other accounting services	6	D	D	D	c	D	D
5413	Architectural, engineering, & related services	10	22 751	9 908	2 408	184	6.1	1.6
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
54138	Testing laboratories	1	D	D	D	b	D	D
541380	Testing laboratories	1	D	D	D	b	D	D
5415	Computer systems design & related services	22	6 932	1 721	331	32	86.9	7.9
54151	Computer systems design & related services	22	6 932	1 721	331	32	86.9	7.9
5416	Management, scientific, & technical consulting services	16	D	D	D	c	D	D
54161	Management consulting services	13	D	D	D	b	D	D
541612	Human resources & executive search consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	c	D	D
54181	Advertising agencies	3	D	D	D	c	D	D
541810	Advertising agencies	3	D	D	D	c	D	D
	SADDLE BROOK TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**47**	**51 602**	**14 946**	**2 748**	**299**	**36.6**	**11.5**
541	Professional, scientific, & technical services	47	51 602	14 946	2 748	299	36.6	11.5
5411	Legal services	6	9 431	2 820	599	82	6.9	–
54111	Offices of lawyers	6	9 431	2 820	599	82	6.9	–
541110	Offices of lawyers	6	9 431	2 820	599	82	6.9	–
5411101	Offices of lawyers (except legal aid societies)	6	9 431	2 820	599	82	6.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 075	279	68	13	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 075	279	68	13	100.0	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5415	Computer systems design & related services	15	3 809	1 686	315	23	81.3	12.5
54151	Computer systems design & related services	15	3 809	1 686	315	23	81.3	12.5
5416	Management, scientific, & technical consulting services	6	16 855	3 397	769	27	1.5	8.1
54161	Management consulting services	4	D	D	D	b	D	D
541611	Administrative management & general management consulting service	2	D	D	D	a	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
54181	Advertising agencies	2	D	D	D	b	D	D
541810	Advertising agencies	2	D	D	D	b	D	D
	SADDLE RIVER, NJ							
54	**Professional, scientific, & technical services**	**20**	**9 177**	**2 025**	**395**	**46**	**44.4**	**17.1**
541	Professional, scientific, & technical services	20	9 177	2 025	395	46	44.4	17.1
5414	Specialized design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	6	3 062	626	71	9	72.3	27.7
54161	Management consulting services	6	3 062	626	71	9	72.3	27.7
	SALEM, NJ							
54	**Professional, scientific, & technical services**	**18**	**8 063**	**4 309**	**816**	**94**	**12.4**	**10.1**
541	Professional, scientific, & technical services	18	8 063	4 309	816	94	12.4	10.1
5411	Legal services	10	3 665	1 893	360	46	23.5	4.4
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	4 167	2 360	431	33	1.2	15.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAYREVILLE, NJ							
54	**Professional, scientific, & technical services**	**71**	**19 703**	**10 839**	**2 404**	**217**	**49.6**	**13.6**
541	Professional, scientific, & technical services	71	19 703	10 839	2 404	217	49.6	13.6
5411	Legal services	14	3 656	1 543	378	45	41.2	28.8
54111	Offices of lawyers	14	3 656	1 543	378	45	41.2	28.8
541110	Offices of lawyers	14	3 656	1 543	378	45	41.2	28.8
5411101	Offices of lawyers (except legal aid societies)	14	3 656	1 543	378	45	41.2	28.8
5413	Architectural, engineering, & related services	9	4 062	1 595	399	42	60.6	33.7
5415	Computer systems design & related services	33	10 286	7 242	1 562	107	42.3	1.9
54151	Computer systems design & related services	33	10 286	7 242	1 562	107	42.3	1.9
541512	Computer systems design services	14	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	14	D	D	D	b	D	D
	SCOTCH PLAINS TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**79**	**39 454**	**16 553**	**3 219**	**532**	**55.9**	**.9**
541	Professional, scientific, & technical services	79	39 454	16 553	3 219	532	55.9	.9
5411	Legal services	16	8 087	3 689	668	75	44.9	–
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	3 788	1 962	474	235	15.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	3 788	1 962	474	235	15.5	–
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	11	4 015	1 668	329	67	55.2	3.0
5415	Computer systems design & related services	22	8 772	5 500	1 090	66	41.2	.7
54151	Computer systems design & related services	22	8 772	5 500	1 090	66	41.2	.7
5417	Scientific research & development services	1	D	D	D	b	D	D
5418	Advertising & related services	4	4 113	991	185	23	72.2	–
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	SEA ISLE CITY, NJ							
54	**Professional, scientific, & technical services**	**9**	**3 144**	**1 757**	**397**	**58**	**91.9**	**–**
541	Professional, scientific, & technical services	9	3 144	1 757	397	58	91.9	–
	SECAUCUS, NJ							
54	**Professional, scientific, & technical services**	**76**	**152 989**	**60 655**	**13 713**	**1 345**	**12.4**	**6.1**
541	Professional, scientific, & technical services	76	152 989	60 655	13 713	1 345	12.4	6.1
5411	Legal services	8	28 350	14 644	3 520	249	.4	.7
54111	Offices of lawyers	8	28 350	14 644	3 520	249	.4	.7
541110	Offices of lawyers	8	28 350	14 644	3 520	249	.4	.7
5411101	Offices of lawyers (except legal aid societies)	8	28 350	14 644	3 520	249	.4	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services	11	6 904	3 202	844	90	75.9	3.2
5415	Computer systems design & related services	19	19 887	8 398	1 276	86	6.7	1.4
54151	Computer systems design & related services	19	19 887	8 398	1 276	86	6.7	1.4
541511	Custom computer programming services	11	D	D	D	b	D	D
541519	Other computer related services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	17	70 757	23 570	5 991	684	4.6	.5
54161	Management consulting services	15	D	D	D	f	D	D
541612	Human resources & executive search consulting services	4	D	D	D	f	D	D
5416123	Human resources & personnel management consulting	3	D	D	D	f	D	D
541618	Other management consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	8	13 492	4 301	590	57	43.8	.1
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHREWSBURY, NJ							
54	**Professional, scientific, & technical services**	**75**	**84 747**	**34 107**	**7 741**	**707**	**17.1**	**15.0**
541	Professional, scientific, & technical services	75	84 747	34 107	7 741	707	17.1	15.0
5411	Legal services	17	7 770	3 183	762	88	14.8	1.6
54111	Offices of lawyers	17	7 770	3 183	762	88	14.8	1.6
541110	Offices of lawyers	17	7 770	3 183	762	88	14.8	1.6
5411101	Offices of lawyers (except legal aid societies)	17	7 770	3 183	762	88	14.8	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 079	990	183	29	54.2	14.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 079	990	183	29	54.2	14.4
541219	Other accounting services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	12	29 422	11 685	2 572	258	9.8	–
54133	Engineering services	10	D	D	D	e	D	D
541330	Engineering services	10	D	D	D	e	D	D
5415	Computer systems design & related services	12	29 016	11 966	3 200	212	7.1	41.7
54151	Computer systems design & related services	12	29 016	11 966	3 200	212	7.1	41.7
541511	Custom computer programming services	7	17 811	9 526	2 602	160	2.6	63.1
541512	Computer systems design services	5	11 205	2 440	598	52	14.2	7.6
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	13	11 789	4 942	809	95	39.6	.3
54161	Management consulting services	9	3 281	1 579	258	20	77.1	1.0
54169	Other scientific & technical consulting services	2	D	D	D	b	D	D
541690	Other scientific & technical consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	6	1 586	838	111	10	51.4	–
	SOMERDALE, NJ							
54	**Professional, scientific, & technical services**	**11**	**1 472**	**321**	**70**	**19**	**54.5**	**1.4**
541	Professional, scientific, & technical services	11	1 472	321	70	19	54.5	1.4
	SOMERS POINT, NJ							
54	**Professional, scientific, & technical services**	**19**	**3 809**	**947**	**196**	**47**	**90.2**	**–**
541	Professional, scientific, & technical services	19	3 809	947	196	47	90.2	–
5411	Legal services	12	2 928	777	161	30	87.3	–
54111	Offices of lawyers	12	2 928	777	161	30	87.3	–
541110	Offices of lawyers	12	2 928	777	161	30	87.3	–
5411101	Offices of lawyers (except legal aid societies)	12	2 928	777	161	30	87.3	–
	SOMERVILLE, NJ							
54	**Professional, scientific, & technical services**	**149**	**114 876**	**45 517**	**9 959**	**1 156**	**41.0**	**4.2**
541	Professional, scientific, & technical services	149	114 876	45 517	9 959	1 156	41.0	4.2
5411	Legal services	65	33 790	13 067	2 947	328	40.2	2.6
54111	Offices of lawyers	60	32 896	12 768	2 875	316	40.5	2.6
541110	Offices of lawyers	60	32 896	12 768	2 875	316	40.5	2.6
5411101	Offices of lawyers (except legal aid societies)	60	32 896	12 768	2 875	316	40.5	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	c	D	D
541211	Offices of certified public accountants	15	D	D	D	b	D	D
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	27 117	14 458	3 261	282	20.0	–
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
54133	Engineering services	7	14 751	10 106	2 345	186	32.7	–
541330	Engineering services	7	14 751	10 106	2 345	186	32.7	–
5414	Specialized design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	17	D	D	D	b	D	D
54151	Computer systems design & related services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	20	24 218	8 563	1 651	137	56.7	1.7
54161	Management consulting services	14	16 659	6 503	1 238	105	47.5	–
541611	Administrative management & general management consulting service	4	7 502	3 306	615	53	31.5	–
541613	Marketing consulting services	4	7 714	2 525	486	43	53.3	–
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	6	10 307	2 853	516	61	31.7	12.9
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	SOUTH AMBOY, NJ							
54	**Professional, scientific, & technical services**	**18**	**13 101**	**3 736**	**783**	**138**	**48.1**	**3.5**
541	Professional, scientific, & technical services	18	13 101	3 736	783	138	48.1	3.5
5413	Architectural, engineering, & related services	6	4 684	1 651	334	40	97.9	–
5418	Advertising & related services	1	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTHAMPTON TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**6**	**1 438**	**484**	**91**	**37**	**18.9**	**–**
541	Professional, scientific, & technical services	6	1 438	484	91	37	18.9	–
	SOUTH BOUND BROOK, NJ							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	SOUTH BRUNSWICK TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**196**	**202 786**	**79 494**	**16 781**	**1 495**	**24.4**	**6.4**
541	Professional, scientific, & technical services	196	202 786	79 494	16 781	1 495	24.4	6.4
5411	Legal services	17	8 360	3 600	606	51	45.0	4.2
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	e	D	D
541211	Offices of certified public accountants	7	D	D	D	b	D	D
541214	Payroll services	1	D	D	D	e	D	D
5413	Architectural, engineering, & related services	19	22 934	10 255	2 430	230	19.6	.3
54135	Building inspection services	2	D	D	D	b	D	D
541350	Building inspection services	2	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
5414	Specialized design services	7	3 614	1 309	298	35	7.1	.2
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	b	D	D
5415	Computer systems design & related services	86	50 579	20 818	3 233	312	37.0	8.0
54151	Computer systems design & related services	86	50 579	20 818	3 233	312	37.0	8.0
541511	Custom computer programming services	34	29 765	12 060	1 430	172	41.0	.8
541512	Computer systems design services	34	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	30	D	D	D	b	D	D
541519	Other computer related services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	31	16 671	7 105	1 593	145	23.8	7.9
54161	Management consulting services	22	14 921	6 312	1 308	130	19.9	3.6
541612	Human resources & executive search consulting services	9	7 774	3 495	608	66	19.3	–
5416122	Executive placement services	6	6 501	2 923	520	58	3.5	–
541618	Other management consulting services	5	D	D	D	b	D	D
5417	Scientific research & development services	13	48 899	17 827	4 215	276	33.0	12.9
54171	R&D in the physical, engineering, & life sciences	13	48 899	17 827	4 215	276	33.0	12.9
541710	R&D in the physical, engineering, & life sciences	13	48 899	17 827	4 215	276	33.0	12.9
5417101	R&D in the physical & engineering sciences	8	D	D	D	c	D	D
5417102	Research & development in the life sciences	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	b	D	D
	SOUTH ORANGE VILLAGE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**89**	**37 884**	**14 596**	**2 907**	**280**	**50.7**	**6.2**
541	Professional, scientific, & technical services	89	37 884	14 596	2 907	280	50.7	6.2
5411	Legal services	33	11 843	3 531	767	86	45.0	–
54111	Offices of lawyers	33	11 843	3 531	767	86	45.0	–
541110	Offices of lawyers	33	11 843	3 531	767	86	45.0	–
5411101	Offices of lawyers (except legal aid societies)	33	11 843	3 531	767	86	45.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 830	731	180	30	30.1	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 830	731	180	30	30.1	9.4
5413	Architectural, engineering, & related services	5	3 113	1 099	255	17	86.7	–
5415	Computer systems design & related services	15	4 701	2 130	443	39	84.9	–
54151	Computer systems design & related services	15	4 701	2 130	443	39	84.9	–
5416	Management, scientific, & technical consulting services	13	3 422	1 488	252	23	82.4	5.9
5418	Advertising & related services	11	12 679	5 493	964	79	27.6	15.7
54181	Advertising agencies	5	D	D	D	b	D	D
541810	Advertising agencies	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTH PLAINFIELD, NJ							
54	**Professional, scientific, & technical services**	**61**	**127 256**	**53 867**	**11 897**	**826**	**8.4**	**56.2**
541	Professional, scientific, & technical services	61	127 256	53 867	11 897	826	8.4	56.2
5411	Legal services	11	3 076	1 210	255	37	63.1	10.1
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	e	D	D
541214	Payroll services	3	D	D	D	e	D	D
5413	Architectural, engineering, & related services	10	7 287	2 300	770	49	25.7	.3
5415	Computer systems design & related services	14	55 274	20 848	3 764	294	7.1	54.1
54151	Computer systems design & related services	14	55 274	20 848	3 764	294	7.1	54.1
541511	Custom computer programming services	8	D	D	D	b	D	D
541512	Computer systems design services	5	D	D	D	c	D	D
5415121	Computer systems integrators	1	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	10	18 674	4 668	1 065	92	6.9	10.2
54161	Management consulting services	6	16 379	3 887	929	77	3.1	11.7
541613	Marketing consulting services	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
	SOUTH RIVER, NJ							
54	**Professional, scientific, & technical services**	**24**	**5 607**	**1 872**	**435**	**56**	**47.6**	**1.4**
541	Professional, scientific, & technical services	24	5 607	1 872	435	56	47.6	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 127	516	113	18	53.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 127	516	113	18	53.0	–
541219	Other accounting services	4	D	D	D	a	D	D
	SOUTH TOMS RIVER, NJ							
54	**Professional, scientific, & technical services**	**10**	**1 295**	**386**	**72**	**14**	**65.2**	**31.0**
541	Professional, scientific, & technical services	10	1 295	386	72	14	65.2	31.0
	SPARTA TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**71**	**29 364**	**10 233**	**2 067**	**229**	**38.0**	**6.7**
541	Professional, scientific, & technical services	71	29 364	10 233	2 067	229	38.0	6.7
5411	Legal services	13	4 040	1 332	239	45	21.3	3.0
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
5413	Architectural, engineering, & related services	6	2 684	1 089	243	28	69.2	16.1
5415	Computer systems design & related services	19	5 477	2 670	647	51	58.3	1.5
54151	Computer systems design & related services	19	5 477	2 670	647	51	58.3	1.5
5416	Management, scientific, & technical consulting services	17	9 128	3 641	663	61	50.6	–
54161	Management consulting services	12	7 904	3 019	490	51	53.8	–
5418	Advertising & related services	5	3 796	361	56	10	9.7	33.2
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	SPOTSWOOD, NJ							
54	**Professional, scientific, & technical services**	**10**	**2 410**	**1 344**	**275**	**30**	**19.4**	**–**
541	Professional, scientific, & technical services	10	2 410	1 344	275	30	19.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SPRINGFIELD TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**135**	**93 407**	**39 851**	**8 754**	**821**	**32.6**	**4.5**
541	Professional, scientific, & technical services	135	93 407	39 851	8 754	821	32.6	4.5
5411	Legal services	54	38 818	17 672	3 894	388	30.5	2.9
54111	Offices of lawyers	52	D	D	D	e	D	D
541110	Offices of lawyers	52	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	52	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	12 465	3 741	833	87	23.6	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	12 465	3 741	833	87	23.6	1.3
541211	Offices of certified public accountants	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	9 141	4 707	997	95	51.4	1.7
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	a	D	D
5415	Computer systems design & related services	19	12 836	5 964	1 246	116	13.4	.1
54151	Computer systems design & related services	19	12 836	5 964	1 246	116	13.4	.1
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	9 017	4 146	965	48	30.3	19.4
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	8	5 960	2 240	495	54	39.6	16.4
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	SPRING LAKE, NJ							
54	**Professional, scientific, & technical services**	**19**	**4 657**	**1 515**	**301**	**32**	**54.5**	**31.7**
541	Professional, scientific, & technical services	19	4 657	1 515	301	32	54.5	31.7
5418	Advertising & related services	2	D	D	D	a	D	D
	SPRING LAKE HEIGHTS, NJ							
54	**Professional, scientific, & technical services**	**18**	**2 781**	**1 076**	**171**	**29**	**45.4**	**–**
541	Professional, scientific, & technical services	18	2 781	1 076	171	29	45.4	–
	STAFFORD TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**40**	**11 569**	**3 811**	**672**	**105**	**77.1**	**9.9**
541	Professional, scientific, & technical services	40	11 569	3 811	672	105	77.1	9.9
5411	Legal services	12	2 998	894	179	24	56.7	13.2
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 346	954	167	37	76.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 346	954	167	37	76.6	–
5413	Architectural, engineering, & related services	9	2 821	416	81	18	96.0	4.0
	STANHOPE, NJ							
54	**Professional, scientific, & technical services**	**9**	**2 470**	**888**	**240**	**34**	**85.0**	**15.0**
541	Professional, scientific, & technical services	9	2 470	888	240	34	85.0	15.0
	STRATFORD, NJ							
54	**Professional, scientific, & technical services**	**17**	**4 205**	**1 770**	**425**	**52**	**52.2**	**20.4**
541	Professional, scientific, & technical services	17	4 205	1 770	425	52	52.2	20.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SUMMIT, NJ							
54	**Professional, scientific, & technical services**	**141**	**67 000**	**27 914**	**5 898**	**532**	**25.6**	**6.3**
541	Professional, scientific, & technical services	141	67 000	27 914	5 898	532	25.6	6.3
5411	Legal services	28	21 842	8 386	1 992	196	11.5	.2
54111	Offices of lawyers	28	21 842	8 386	1 992	196	11.5	.2
541110	Offices of lawyers	28	21 842	8 386	1 992	196	11.5	.2
5411101	Offices of lawyers (except legal aid societies)	28	21 842	8 386	1 992	196	11.5	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 970	1 071	256	26	21.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 970	1 071	256	26	21.8	–
5413	Architectural, engineering, & related services	15	6 151	2 568	600	66	52.7	13.3
5414	Specialized design services	8	5 119	1 095	210	21	19.7	10.0
54141	Interior design services	6	D	D	D	a	D	D
541410	Interior design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	33	11 483	6 775	1 311	75	27.8	15.0
54151	Computer systems design & related services	33	11 483	6 775	1 311	75	27.8	15.0
541511	Custom computer programming services	12	7 146	4 590	886	42	9.0	4.8
5416	Management, scientific, & technical consulting services	36	13 078	5 054	964	106	42.4	6.1
54161	Management consulting services	26	8 876	2 594	394	56	44.1	8.0
54169	Other scientific & technical consulting services	9	D	D	D	b	D	D
541690	Other scientific & technical consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	7	3 903	1 997	378	24	8.9	–
5419	Other professional, scientific, & technical services	5	1 744	541	113	12	27.3	2.4
	TEANECK TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**172**	**99 105**	**36 711**	**8 576**	**751**	**30.8**	**6.2**
541	Professional, scientific, & technical services	172	99 105	36 711	8 576	751	30.8	6.2
5411	Legal services	26	17 600	6 551	1 374	115	19.4	2.6
54111	Offices of lawyers	26	17 600	6 551	1 374	115	19.4	2.6
541110	Offices of lawyers	26	17 600	6 551	1 374	115	19.4	2.6
5411101	Offices of lawyers (except legal aid societies)	26	17 600	6 551	1 374	115	19.4	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	9 378	3 578	541	94	66.0	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	9 378	3 578	541	94	66.0	6.3
541211	Offices of certified public accountants	16	7 979	3 211	465	77	61.0	6.3
541219	Other accounting services	9	1 399	367	76	17	93.9	6.1
5413	Architectural, engineering, & related services	16	10 740	4 657	1 118	110	37.4	1.3
54138	Testing laboratories	3	D	D	D	b	D	D
541380	Testing laboratories	3	D	D	D	b	D	D
5415	Computer systems design & related services	47	19 380	6 983	1 795	128	52.7	8.4
54151	Computer systems design & related services	47	19 380	6 983	1 795	128	52.7	8.4
541511	Custom computer programming services	18	11 025	3 528	689	47	56.3	.5
5416	Management, scientific, & technical consulting services	27	13 570	5 949	956	84	25.5	5.5
54161	Management consulting services	22	11 259	5 199	807	68	24.3	2.1
541612	Human resources & executive search consulting services	3	D	D	D	a	D	D
5416122	Executive placement services	2	D	D	D	a	D	D
5417	Scientific research & development services	4	D	D	D	b	D	D
5418	Advertising & related services	14	5 374	1 896	358	41	47.2	12.6
5419	Other professional, scientific, & technical services	6	D	D	D	c	D	D
54191	Marketing research & public opinion polling	5	D	D	D	c	D	D
541910	Marketing research & public opinion polling	5	D	D	D	c	D	D
	TENAFLY, NJ							
54	**Professional, scientific, & technical services**	**69**	**20 258**	**6 714**	**1 269**	**140**	**45.3**	**4.7**
541	Professional, scientific, & technical services	69	20 258	6 714	1 269	140	45.3	4.7
5411	Legal services	16	4 140	1 369	321	35	40.8	1.5
54111	Offices of lawyers	16	4 140	1 369	321	35	40.8	1.5
541110	Offices of lawyers	16	4 140	1 369	321	35	40.8	1.5
5411101	Offices of lawyers (except legal aid societies)	16	4 140	1 369	321	35	40.8	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 019	783	172	15	44.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 019	783	172	15	44.2	–
5413	Architectural, engineering, & related services	7	1 657	381	65	14	75.3	20.6
5416	Management, scientific, & technical consulting services	18	8 648	2 792	433	43	33.5	–
54161	Management consulting services	15	8 451	2 731	423	41	31.9	–
541613	Marketing consulting services	5	6 409	2 011	314	30	12.4	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TINTON FALLS, NJ							
54	**Professional, scientific, & technical services**	**58**	**109 214**	**41 159**	**9 193**	**1 049**	**9.2**	**6.0**
541	Professional, scientific, & technical services	58	109 214	41 159	9 193	1 049	9.2	6.0
5411	Legal services	10	10 531	4 002	924	107	17.0	53.6
54111	Offices of lawyers	10	10 531	4 002	924	107	17.0	53.6
541110	Offices of lawyers	10	10 531	4 002	924	107	17.0	53.6
5411101	Offices of lawyers (except legal aid societies)	10	10 531	4 002	924	107	17.0	53.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 023	215	51	10	37.8	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 023	215	51	10	37.8	9.9
5413	Architectural, engineering, & related services	9	D	D	D	e	D	D
54133	Engineering services	6	D	D	D	e	D	D
541330	Engineering services	6	D	D	D	e	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5415	Computer systems design & related services	19	36 838	17 461	3 943	408	9.2	2.2
54151	Computer systems design & related services	19	36 838	17 461	3 943	408	9.2	2.2
541511	Custom computer programming services	6	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	9	12 119	4 798	970	96	15.1	–
54161	Management consulting services	8	D	D	D	b	D	D
541611	Administrative management & general management consulting service	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	b	D	D
	TOTOWA, NJ							
54	**Professional, scientific, & technical services**	**92**	**246 275**	**52 425**	**11 854**	**1 058**	**6.8**	**6.1**
541	Professional, scientific, & technical services	92	246 275	52 425	11 854	1 058	6.8	6.1
5411	Legal services	32	D	D	D	c	D	D
54111	Offices of lawyers	31	13 362	4 591	1 132	119	47.4	5.2
541110	Offices of lawyers	31	13 362	4 591	1 132	119	47.4	5.2
5411101	Offices of lawyers (except legal aid societies)	31	13 362	4 591	1 132	119	47.4	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	D	D	D	c	D	D
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
5415	Computer systems design & related services	16	31 457	13 442	2 850	199	11.5	37.9
54151	Computer systems design & related services	16	31 457	13 442	2 850	199	11.5	37.9
541512	Computer systems design services	10	26 936	12 007	2 703	144	7.7	33.2
5415121	Computer systems integrators	4	24 958	10 787	2 463	131	.4	35.8
5418	Advertising & related services	8	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	e	D	D
54191	Marketing research & public opinion polling	2	D	D	D	e	D	D
541910	Marketing research & public opinion polling	2	D	D	D	e	D	D
	TRENTON, NJ							
54	**Professional, scientific, & technical services**	**109**	**83 246**	**40 356**	**7 853**	**730**	**21.0**	**5.9**
541	Professional, scientific, & technical services	109	83 246	40 356	7 853	730	21.0	5.9
5411	Legal services	43	34 305	18 178	3 350	290	13.9	3.2
54111	Offices of lawyers	40	33 899	18 006	3 289	280	13.2	2.9
541110	Offices of lawyers	40	33 899	18 006	3 289	280	13.2	2.9
5411101	Offices of lawyers (except legal aid societies)	40	33 899	18 006	3 289	280	13.2	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 670	828	178	47	51.0	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 670	828	178	47	51.0	2.7
541219	Other accounting services	3	1 584	587	122	30	D	–
5413	Architectural, engineering, & related services	15	11 831	5 929	1 244	125	19.2	21.7
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	11	6 359	1 910	416	36	68.6	15.5
54151	Computer systems design & related services	11	6 359	1 910	416	36	68.6	15.5
5416	Management, scientific, & technical consulting services	9	6 469	3 124	587	43	43.9	–
54161	Management consulting services	5	4 557	2 602	476	29	24.1	–
5418	Advertising & related services	17	17 185	8 384	1 615	131	5.7	.8
54182	Public relations agencies	13	D	D	D	b	D	D
541820	Public relations agencies	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
	TUCKERTON, NJ							
54	**Professional, scientific, & technical services**	**10**	**1 769**	**611**	**134**	**19**	**48.2**	**26.4**
541	Professional, scientific, & technical services	10	1 769	611	134	19	48.2	26.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	UNION TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**215**	**151 675**	**49 592**	**10 170**	**1 110**	**21.1**	**6.7**
541	Professional, scientific, & technical services	215	151 675	49 592	10 170	1 110	21.1	6.7
5411	Legal services	65	20 351	6 701	1 141	174	38.0	5.3
54111	Offices of lawyers	63	D	D	D	c	D	D
541110	Offices of lawyers	63	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	63	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	14 059	5 818	1 351	151	33.8	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	14 059	5 818	1 351	151	33.8	4.8
541211	Offices of certified public accountants	25	10 974	4 874	1 108	135	37.1	6.1
541219	Other accounting services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	27	20 545	11 397	2 031	216	22.8	25.2
54133	Engineering services	15	11 707	5 740	1 165	125	34.9	44.2
541330	Engineering services	15	11 707	5 740	1 165	125	34.9	44.2
5414	Specialized design services	10	5 317	1 192	226	37	43.2	–
54143	Graphic design services	10	5 317	1 192	226	37	43.2	–
541430	Graphic design services	10	5 317	1 192	226	37	43.2	–
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5415	Computer systems design & related services	37	24 562	9 875	2 129	137	20.3	4.0
54151	Computer systems design & related services	37	24 562	9 875	2 129	137	20.3	4.0
541511	Custom computer programming services	17	17 071	7 296	1 565	96	8.9	.1
541512	Computer systems design services	15	7 089	2 325	497	35	44.0	13.6
5416	Management, scientific, & technical consulting services	22	44 049	5 196	1 267	116	3.9	2.4
54161	Management consulting services	13	D	D	D	b	D	D
541611	Administrative management & general management consulting service	3	D	D	D	a	D	D
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	15	15 896	7 094	1 670	205	35.9	7.9
5419	Other professional, scientific, & technical services	8	6 896	2 319	355	74	2.1	–
54192	Photographic services	5	6 717	2 240	338	71	1.5	–
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	UNION CITY, NJ							
54	**Professional, scientific, & technical services**	**78**	**18 800**	**5 263**	**1 075**	**207**	**79.4**	**5.1**
541	Professional, scientific, & technical services	78	18 800	5 263	1 075	207	79.4	5.1
5411	Legal services	30	10 268	2 961	668	104	69.4	2.8
54111	Offices of lawyers	30	10 268	2 961	668	104	69.4	2.8
541110	Offices of lawyers	30	10 268	2 961	668	104	69.4	2.8
5411101	Offices of lawyers (except legal aid societies)	30	10 268	2 961	668	104	69.4	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
541219	Other accounting services	11	D	D	D	b	D	D
	UPPER TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**22**	**9 652**	**3 695**	**706**	**87**	**29.9**	**8.5**
541	Professional, scientific, & technical services	22	9 652	3 695	706	87	29.9	8.5
5411	Legal services	9	3 505	1 188	261	35	18.4	20.6
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	5	2 721	1 432	349	39	44.4	3.8
	UPPER SADDLE RIVER, NJ							
54	**Professional, scientific, & technical services**	**51**	**35 179**	**16 074**	**2 549**	**225**	**20.5**	**15.0**
541	Professional, scientific, & technical services	51	35 179	16 074	2 549	225	20.5	15.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
5415	Computer systems design & related services	14	15 653	7 437	1 081	80	9.5	.7
54151	Computer systems design & related services	14	15 653	7 437	1 081	80	9.5	.7
541511	Custom computer programming services	7	10 480	5 441	771	65	4.7	–
5416	Management, scientific, & technical consulting services	16	4 246	1 519	262	23	69.8	12.1
54161	Management consulting services	15	D	D	D	b	D	D
5418	Advertising & related services	4	8 806	3 981	503	72	13.6	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	VENTNOR CITY, NJ							
54	**Professional, scientific, & technical services**	**20**	**8 725**	**3 168**	**822**	**276**	**52.0**	**1.6**
541	Professional, scientific, & technical services	20	8 725	3 168	822	276	52.0	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	6 480	2 450	647	249	49.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	6 480	2 450	647	249	49.1	–
541211	Offices of certified public accountants	5	D	D	D	b	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VERNON TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**23**	**3 912**	**1 680**	**392**	**40**	**83.4**	**1.6**
541	Professional, scientific, & technical services	23	3 912	1 680	392	40	83.4	1.6
	VERONA TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**85**	**45 605**	**20 870**	**4 473**	**471**	**31.5**	**14.5**
541	Professional, scientific, & technical services	85	45 605	20 870	4 473	471	31.5	14.5
5411	Legal services	35	16 098	7 669	1 964	188	30.5	2.4
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	3 949	1 745	387	48	36.2	10.5
5414	Specialized design services	6	D	D	D	a	D	D
54143	Graphic design services	5	2 226	312	75	11	100.0	–
541430	Graphic design services	5	2 226	312	75	11	100.0	–
5415	Computer systems design & related services	11	7 308	3 246	683	51	24.1	75.0
54151	Computer systems design & related services	11	7 308	3 246	683	51	24.1	75.0
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	VINELAND, NJ							
54	**Professional, scientific, & technical services**	**112**	**64 057**	**24 459**	**5 001**	**718**	**25.4**	**1.5**
541	Professional, scientific, & technical services	112	64 057	24 459	5 001	718	25.4	1.5
5411	Legal services	43	27 036	13 250	2 875	340	17.7	1.7
54111	Offices of lawyers	40	25 591	12 836	2 763	319	18.7	–
541110	Offices of lawyers	40	25 591	12 836	2 763	319	18.7	–
5411101	Offices of lawyers (except legal aid societies)	40	25 591	12 836	2 763	319	18.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	5 982	2 880	584	99	55.0	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	5 982	2 880	584	99	55.0	1.8
541211	Offices of certified public accountants	14	4 183	2 093	358	54	47.5	–
541219	Other accounting services	6	1 517	702	175	30	79.8	7.0
5413	Architectural, engineering, & related services	15	5 000	1 940	457	71	68.0	.4
5416	Management, scientific, & technical consulting services	8	21 581	5 311	837	148	13.5	.1
54161	Management consulting services	3	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	a	D	D
	VOORHEES TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**144**	**107 557**	**54 433**	**12 076**	**1 636**	**27.4**	**7.1**
541	Professional, scientific, & technical services	144	107 557	54 433	12 076	1 636	27.4	7.1
5411	Legal services	42	31 830	14 336	3 146	293	27.9	5.1
54111	Offices of lawyers	39	30 573	13 841	3 018	273	28.8	5.3
541110	Offices of lawyers	39	30 573	13 841	3 018	273	28.8	5.3
5411101	Offices of lawyers (except legal aid societies)	39	30 573	13 841	3 018	273	28.8	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	17 838	7 876	1 895	598	17.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	17 838	7 876	1 895	598	17.2	–
541211	Offices of certified public accountants	15	12 732	5 652	1 267	151	15.1	–
541213	Tax return preparation services	1	D	D	D	e	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	11 976	5 434	1 082	118	60.5	39.5
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	22	4 249	2 465	403	27	67.9	2.7
54151	Computer systems design & related services	22	4 249	2 465	403	27	67.9	2.7
5416	Management, scientific, & technical consulting services	22	28 161	21 934	4 959	526	8.3	2.8
54161	Management consulting services	19	27 654	21 869	4 948	523	6.8	2.9
541611	Administrative management & general management consulting service	7	D	D	D	e	D	D
5418	Advertising & related services	8	4 775	935	214	13	76.6	7.2
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	WALDWICK, NJ							
54	**Professional, scientific, & technical services**	**35**	**19 105**	**3 994**	**739**	**76**	**41.8**	**.7**
541	Professional, scientific, & technical services	35	19 105	3 994	739	76	41.8	.7
5415	Computer systems design & related services	11	4 326	946	153	10	96.4	–
54151	Computer systems design & related services	11	4 326	946	153	10	96.4	–
5418	Advertising & related services	4	D	D	D	b	D	D
54182	Public relations agencies	1	D	D	D	a	D	D
541820	Public relations agencies	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WALL TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**130**	**84 190**	**37 306**	**7 940**	**909**	**27.0**	**8.1**
541	Professional, scientific, & technical services	130	84 190	37 306	7 940	909	27.0	8.1
5411	Legal services	39	23 912	10 668	2 460	301	23.8	2.4
54111	Offices of lawyers	39	23 912	10 668	2 460	301	23.8	2.4
541110	Offices of lawyers	39	23 912	10 668	2 460	301	23.8	2.4
5411101	Offices of lawyers (except legal aid societies)	39	23 912	10 668	2 460	301	23.8	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	9 424	4 728	1 079	120	23.3	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	9 424	4 728	1 079	120	23.3	3.9
541211	Offices of certified public accountants	16	8 101	4 189	943	93	16.9	2.8
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	9 923	4 924	1 152	116	47.1	37.7
54133	Engineering services	8	9 212	4 722	1 096	105	43.5	40.1
541330	Engineering services	8	9 212	4 722	1 096	105	43.5	40.1
5415	Computer systems design & related services	20	17 011	9 138	1 461	159	30.7	5.5
54151	Computer systems design & related services	20	17 011	9 138	1 461	159	30.7	5.5
541511	Custom computer programming services	7	11 658	7 124	1 079	96	14.4	–
5416	Management, scientific, & technical consulting services	22	12 765	4 635	1 015	120	28.9	4.1
54161	Management consulting services	15	D	D	D	b	D	D
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	WALLINGTON, NJ							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	c	D	D
5415	Computer systems design & related services	2	D	D	D	c	D	D
54151	Computer systems design & related services	2	D	D	D	c	D	D
541512	Computer systems design services	1	D	D	D	c	D	D
5415121	Computer systems integrators	1	D	D	D	c	D	D
	WANAQUE, NJ							
54	**Professional, scientific, & technical services**	**16**	**4 560**	**1 491**	**294**	**30**	**60.5**	**2.2**
541	Professional, scientific, & technical services	16	4 560	1 491	294	30	60.5	2.2
	WANTAGE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**4**	**444**	**94**	**22**	**5**	**91.0**	**9.0**
	WARREN TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**118**	**608 201**	**137 529**	**39 139**	**2 548**	**5.4**	**2.2**
541	Professional, scientific, & technical services	118	608 201	137 529	39 139	2 548	5.4	2.2
5411	Legal services	18	26 917	15 215	3 230	214	43.9	2.0
54111	Offices of lawyers	18	26 917	15 215	3 230	214	43.9	2.0
541110	Offices of lawyers	18	26 917	15 215	3 230	214	43.9	2.0
5411101	Offices of lawyers (except legal aid societies)	18	26 917	15 215	3 230	214	43.9	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	34 379	17 452	3 808	309	8.1	–
54133	Engineering services	8	32 282	16 756	3 655	285	6.4	–
541330	Engineering services	8	32 282	16 756	3 655	285	6.4	–
5414	Specialized design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	43	D	D	D	g	D	D
54151	Computer systems design & related services	43	D	D	D	g	D	D
541511	Custom computer programming services	13	D	D	D	b	D	D
541512	Computer systems design services	19	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	16	D	D	D	b	D	D
541513	Computer facilities management services	2	D	D	D	g	D	D
541519	Other computer related services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	20	D	D	D	c	D	D
54161	Management consulting services	15	D	D	D	b	D	D
541612	Human resources & executive search consulting services	6	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	a	D	D
5417	Scientific research & development services	4	D	D	D	c	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	WASHINGTON, NJ							
54	**Professional, scientific, & technical services**	**30**	**7 249**	**3 871**	**732**	**90**	**54.1**	**2.8**
541	Professional, scientific, & technical services	30	7 249	3 871	732	90	54.1	2.8
5411	Legal services	10	3 091	1 609	264	37	25.3	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 051	537	114	17	57.6	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 051	537	114	17	57.6	.5
5413	Architectural, engineering, & related services	5	1 848	1 139	245	19	76.3	.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON TOWNSHIP, NJ (GLOUCESTER COUNTY)							
54	**Professional, scientific, & technical services**	**82**	**31 266**	**11 491**	**2 592**	**388**	**46.1**	**10.6**
541	Professional, scientific, & technical services	82	31 266	11 491	2 592	388	46.1	10.6
5411	Legal services	20	8 407	3 658	760	89	34.6	–
54111	Offices of lawyers	16	5 955	2 762	557	63	36.8	–
541110	Offices of lawyers	16	5 955	2 762	557	63	36.8	–
5411101	Offices of lawyers (except legal aid societies)	16	5 955	2 762	557	63	36.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 748	893	220	52	76.2	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 748	893	220	52	76.2	4.3
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	8 625	3 688	874	100	63.9	–
5416	Management, scientific, & technical consulting services	10	5 062	1 174	331	24	30.9	62.7
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	WASHINGTON TOWNSHIP, NJ (MORRIS COUNTY)							
54	**Professional, scientific, & technical services**	**56**	**11 532**	**4 422**	**874**	**100**	**67.2**	**5.1**
541	Professional, scientific, & technical services	56	11 532	4 422	874	100	67.2	5.1
5413	Architectural, engineering, & related services	13	2 485	1 048	220	25	66.9	7.9
5416	Management, scientific, & technical consulting services	14	4 071	1 778	354	38	86.6	5.6
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	WATCHUNG, NJ							
54	**Professional, scientific, & technical services**	**65**	**234 071**	**151 502**	**33 699**	**10 663**	**76.1**	**1.6**
541	Professional, scientific, & technical services	65	234 071	151 502	33 699	10 663	76.1	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	j	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	j	D	D
541211	Offices of certified public accountants	7	D	D	D	b	D	D
541214	Payroll services	1	D	D	D	j	D	D
5413	Architectural, engineering, & related services	7	D	D	D	c	D	D
54133	Engineering services	4	D	D	D	b	D	D
541330	Engineering services	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	13	33 138	14 226	3 201	191	6.8	2.0
54151	Computer systems design & related services	13	33 138	14 226	3 201	191	6.8	2.0
541511	Custom computer programming services	6	D	D	D	c	D	D
541512	Computer systems design services	5	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	a	D	D
	WATERFORD TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**12**	**5 459**	**1 093**	**250**	**36**	**49.7**	**.3**
541	Professional, scientific, & technical services	12	5 459	1 093	250	36	49.7	.3
5414	Specialized design services	3	D	D	D	a	D	D
54141	Interior design services	2	D	D	D	a	D	D
541410	Interior design services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WAYNE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**256**	**128 369**	**43 343**	**9 576**	**1 534**	**41.7**	**7.9**
541	Professional, scientific, & technical services	256	128 369	43 343	9 576	1 534	41.7	7.9
5411	Legal services	59	27 634	9 494	2 123	288	42.1	5.1
54111	Offices of lawyers	57	D	D	D	e	D	D
541110	Offices of lawyers	57	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	57	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	13 975	4 975	1 317	450	39.8	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	13 975	4 975	1 317	450	39.8	1.3
541211	Offices of certified public accountants	22	8 922	2 388	555	85	55.2	–
541213	Tax return preparation services	4	D	D	D	e	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	32	D	D	D	c	D	D
54133	Engineering services	21	10 553	4 431	939	97	47.4	18.7
541330	Engineering services	21	10 553	4 431	939	97	47.4	18.7
5414	Specialized design services	9	D	D	D	a	D	D
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	54	25 840	8 706	1 771	172	47.4	1.7
54151	Computer systems design & related services	54	25 840	8 706	1 771	172	47.4	1.7
541512	Computer systems design services	26	6 237	2 472	517	59	84.6	3.1
5415122	Computer systems consultants (except systems integrators)	20	4 734	2 136	473	35	86.4	4.1
541519	Other computer related services	9	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	40	24 592	8 392	1 804	292	32.4	2.2
54161	Management consulting services	35	24 147	8 173	1 749	286	31.3	2.2
541611	Administrative management & general management consulting service	19	9 165	4 408	812	80	40.1	2.1
541618	Other management consulting services	2	D	D	D	c	D	D
5418	Advertising & related services	19	D	D	D	b	D	D
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	WEEHAWKEN TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**17**	**11 899**	**4 754**	**822**	**139**	**15.6**	**.4**
541	Professional, scientific, & technical services	17	11 899	4 754	822	139	15.6	.4
5415	Computer systems design & related services	6	D	D	D	c	D	D
54151	Computer systems design & related services	6	D	D	D	c	D	D
541511	Custom computer programming services	3	D	D	D	c	D	D
	WEST CALDWELL TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**84**	**52 595**	**19 177**	**4 077**	**410**	**31.4**	**6.9**
541	Professional, scientific, & technical services	84	52 595	19 177	4 077	410	31.4	6.9
5411	Legal services	25	9 227	1 826	425	72	50.1	1.7
54111	Offices of lawyers	25	9 227	1 826	425	72	50.1	1.7
541110	Offices of lawyers	25	9 227	1 826	425	72	50.1	1.7
5411101	Offices of lawyers (except legal aid societies)	25	9 227	1 826	425	72	50.1	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	6 793	2 779	648	63	53.0	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	6 793	2 779	648	63	53.0	2.1
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	D	D	D	c	D	D
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
5418	Advertising & related services	7	5 761	1 723	346	28	9.2	56.4
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
	WEST DEPTFORD TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**27**	**70 454**	**12 939**	**2 670**	**296**	**4.1**	**1.9**
541	Professional, scientific, & technical services	27	70 454	12 939	2 670	296	4.1	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	c	D	D
54189	Other services related to advertising	2	D	D	D	c	D	D
541890	Other services related to advertising	2	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WESTFIELD, NJ							
54	**Professional, scientific, & technical services**	**191**	**119 229**	**47 463**	**10 101**	**1 086**	**28.2**	**3.0**
541	Professional, scientific, & technical services	191	119 229	47 463	10 101	1 086	28.2	3.0
5411	Legal services	60	51 605	18 867	3 955	374	26.6	1.9
54111	Offices of lawyers	57	D	D	D	e	D	D
541110	Offices of lawyers	57	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	57	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	6 707	2 087	435	73	47.8	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	6 707	2 087	435	73	47.8	10.7
541211	Offices of certified public accountants	19	5 702	1 776	385	65	41.7	9.5
5413	Architectural, engineering, & related services	18	6 842	3 235	664	74	64.0	–
5414	Specialized design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	26	4 624	2 245	454	34	69.8	4.2
54151	Computer systems design & related services	26	4 624	2 245	454	34	69.8	4.2
5416	Management, scientific, & technical consulting services	34	11 400	6 186	1 238	66	50.4	3.6
54161	Management consulting services	26	10 111	5 546	1 151	59	44.9	4.1
5418	Advertising & related services	15	12 324	3 599	748	68	11.8	6.5
54189	Other services related to advertising	4	9 083	2 729	573	38	–	–
541890	Other services related to advertising	4	9 083	2 729	573	38	–	–
5418902	Advertising specialties goods distributor	4	9 083	2 729	573	38	–	–
5419	Other professional, scientific, & technical services	6	D	D	D	e	D	D
54191	Marketing research & public opinion polling	2	D	D	D	e	D	D
541910	Marketing research & public opinion polling	2	D	D	D	e	D	D
	WEST LONG BRANCH, NJ							
54	**Professional, scientific, & technical services**	**34**	**29 582**	**13 683**	**3 339**	**312**	**10.7**	**48.5**
541	Professional, scientific, & technical services	34	29 582	13 683	3 339	312	10.7	48.5
5411	Legal services	12	8 417	4 093	991	96	4.4	1.4
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 526	221	51	13	30.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 526	221	51	13	30.1	–
5413	Architectural, engineering, & related services	4	2 426	1 387	309	21	10.8	–
5415	Computer systems design & related services	5	D	D	D	c	D	D
54151	Computer systems design & related services	5	D	D	D	c	D	D
541511	Custom computer programming services	1	D	D	D	c	D	D
	WEST MILFORD TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**52**	**15 408**	**4 151**	**714**	**105**	**66.4**	**13.3**
541	Professional, scientific, & technical services	52	15 408	4 151	714	105	66.4	13.3
5413	Architectural, engineering, & related services	20	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	7 270	1 343	240	29	56.6	24.0
54161	Management consulting services	13	D	D	D	b	D	D
	WEST NEW YORK, NJ							
54	**Professional, scientific, & technical services**	**63**	**18 943**	**6 672**	**1 258**	**168**	**40.0**	**14.9**
541	Professional, scientific, & technical services	63	18 943	6 672	1 258	168	40.0	14.9
5411	Legal services	22	8 733	3 049	549	87	11.2	19.3
54111	Offices of lawyers	22	8 733	3 049	549	87	11.2	19.3
541110	Offices of lawyers	22	8 733	3 049	549	87	11.2	19.3
5411101	Offices of lawyers (except legal aid societies)	22	8 733	3 049	549	87	11.2	19.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	a	D	D
5414	Specialized design services	8	D	D	D	a	D	D
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST ORANGE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**239**	**300 753**	**181 247**	**34 208**	**2 945**	**19.1**	**2.3**
541	Professional, scientific, & technical services	239	300 753	181 247	34 208	2 945	19.1	2.3
5411	Legal services	98	63 413	29 491	5 683	515	25.7	2.0
54111	Offices of lawyers	98	63 413	29 491	5 683	515	25.7	2.0
541110	Offices of lawyers	98	63 413	29 491	5 683	515	25.7	2.0
5411101	Offices of lawyers (except legal aid societies)	98	63 413	29 491	5 683	515	25.7	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	22 053	8 715	2 023	176	28.4	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	22 053	8 715	2 023	176	28.4	1.3
541211	Offices of certified public accountants	21	21 549	8 560	1 992	163	27.6	.3
5413	Architectural, engineering, & related services	12	2 806	1 487	284	36	73.0	13.5
5414	Specialized design services	4	5 035	973	200	24	47.8	–
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	2	D	D	D	b	D	D
5415	Computer systems design & related services	45	177 358	129 617	23 427	1 827	6.7	.1
54151	Computer systems design & related services	45	177 358	129 617	23 427	1 827	6.7	.1
541511	Custom computer programming services	19	17 274	8 201	1 141	81	13.1	–
541512	Computer systems design services	21	159 219	121 154	22 211	1 738	5.7	–
5415121	Computer systems integrators	5	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	16	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	29	12 857	5 413	1 310	171	43.5	33.3
54161	Management consulting services	23	9 640	4 546	1 100	82	25.0	44.1
541612	Human resources & executive search consulting services	6	D	D	D	b	D	D
5416122	Executive placement services	4	D	D	D	b	D	D
5418	Advertising & related services	12	8 890	1 652	366	35	82.4	7.3
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	c	D	D
54192	Photographic services	6	D	D	D	c	D	D
541921	Photographic studios, portrait	4	D	D	D	c	D	D
	WEST PATERSON, NJ							
54	**Professional, scientific, & technical services**	**54**	**35 642**	**11 782**	**2 664**	**305**	**23.5**	**8.5**
541	Professional, scientific, & technical services	54	35 642	11 782	2 664	305	23.5	8.5
5411	Legal services	20	6 816	2 233	585	81	49.9	8.3
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 045	636	171	18	54.3	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 045	636	171	18	54.3	2.9
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	8	3 874	2 679	579	50	11.4	–
54151	Computer systems design & related services	8	3 874	2 679	579	50	11.4	–
5416	Management, scientific, & technical consulting services	3	3 517	718	102	27	D	–
5418	Advertising & related services	5	15 274	4 383	1 001	63	1.9	10.2
54186	Direct mail advertising	2	D	D	D	b	D	D
541860	Direct mail advertising	2	D	D	D	b	D	D
	WESTVILLE, NJ							
54	**Professional, scientific, & technical services**	**12**	**4 958**	**1 653**	**374**	**37**	**54.0**	**3.4**
541	Professional, scientific, & technical services	12	4 958	1 653	374	37	54.0	3.4
5413	Architectural, engineering, & related services	5	3 827	1 264	266	24	57.9	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST WINDSOR TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**179**	**342 833**	**147 605**	**33 601**	**2 416**	**15.0**	**4.1**
541	Professional, scientific, & technical services	179	342 833	147 605	33 601	2 416	15.0	4.1
5411	Legal services	16	17 042	9 325	1 899	142	11.5	7.0
54111	Offices of lawyers	15	D	D	D	c	D	D
541110	Offices of lawyers	15	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	7 170	4 141	623	103	77.8	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	7 170	4 141	623	103	77.8	4.7
541211	Offices of certified public accountants	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	59 313	21 491	4 699	418	7.4	7.3
54131	Architectural services	4	D	D	D	c	D	D
541310	Architectural services	4	D	D	D	c	D	D
54133	Engineering services	12	D	D	D	c	D	D
541330	Engineering services	12	D	D	D	c	D	D
5415	Computer systems design & related services	70	60 500	26 283	4 568	458	35.9	9.2
54151	Computer systems design & related services	70	60 500	26 283	4 568	458	35.9	9.2
541511	Custom computer programming services	30	37 060	18 830	3 289	315	22.8	14.2
541512	Computer systems design services	33	17 053	4 517	783	67	62.9	.9
5415122	Computer systems consultants (except systems integrators)	30	D	D	D	b	D	D
541519	Other computer related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	40	35 991	17 863	4 494	314	11.9	.5
54161	Management consulting services	30	24 489	11 816	3 087	184	15.2	.7
541611	Administrative management & general management consulting service	13	15 448	7 347	2 149	127	7.3	.1
541612	Human resources & executive search consulting services	6	4 266	1 394	330	35	41.7	–
54169	Other scientific & technical consulting services	6	D	D	D	b	D	D
541690	Other scientific & technical consulting services	6	D	D	D	b	D	D
5417	Scientific research & development services	9	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	6	D	D	D	f	D	D
5418	Advertising & related services	7	10 045	3 251	664	90	60.0	1.9
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	WESTWOOD, NJ							
54	**Professional, scientific, & technical services**	**69**	**28 961**	**10 719**	**2 137**	**235**	**41.8**	**2.8**
541	Professional, scientific, & technical services	69	28 961	10 719	2 137	235	41.8	2.8
5411	Legal services	17	4 349	1 294	291	47	75.6	–
54111	Offices of lawyers	17	4 349	1 294	291	47	75.6	–
541110	Offices of lawyers	17	4 349	1 294	291	47	75.6	–
5411101	Offices of lawyers (except legal aid societies)	17	4 349	1 294	291	47	75.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 932	1 036	194	21	74.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 932	1 036	194	21	74.8	–
5413	Architectural, engineering, & related services	9	8 264	4 002	977	82	28.1	–
5414	Specialized design services	5	2 694	465	106	17	7.8	4.6
5415	Computer systems design & related services	9	4 306	2 580	307	28	7.1	7.1
54151	Computer systems design & related services	9	4 306	2 580	307	28	7.1	7.1
5416	Management, scientific, & technical consulting services	6	2 816	423	75	12	89.6	10.4
5418	Advertising & related services	8	4 212	759	172	24	40.6	–
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	WHARTON, NJ							
54	**Professional, scientific, & technical services**	**9**	**5 576**	**2 355**	**539**	**72**	**9.6**	**–**
541	Professional, scientific, & technical services	9	5 576	2 355	539	72	9.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
541219	Other accounting services	1	D	D	D	b	D	D
	WILDWOOD, NJ							
54	**Professional, scientific, & technical services**	**21**	**5 761**	**2 593**	**482**	**75**	**37.0**	**11.1**
541	Professional, scientific, & technical services	21	5 761	2 593	482	75	37.0	11.1
5411	Legal services	14	4 443	1 922	379	54	30.2	14.4
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
	WILDWOOD CREST, NJ							
54	**Professional, scientific, & technical services**	**6**	**737**	**292**	**88**	**14**	**45.6**	**28.0**
	WILLINGBORO TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**25**	**4 042**	**1 980**	**321**	**76**	**25.3**	**11.3**
541	Professional, scientific, & technical services	25	4 042	1 980	321	76	25.3	11.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WINSLOW TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**23**	**7 558**	**2 874**	**615**	**75**	**30.7**	**12.3**
541	Professional, scientific, & technical services	23	7 558	2 874	615	75	30.7	12.3
5418	Advertising & related services	2	D	D	D	a	D	D
	WOODBINE, NJ							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WOODBRIDGE TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**348**	**584 192**	**298 716**	**62 444**	**5 158**	**14.3**	**7.3**
541	Professional, scientific, & technical services	348	584 192	298 716	62 444	5 158	14.3	7.3
5411	Legal services	77	108 668	61 790	10 394	875	11.9	1.5
54111	Offices of lawyers	76	D	D	D	f	D	D
541110	Offices of lawyers	76	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	76	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	72 701	23 475	5 594	550	13.4	9.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	72 701	23 475	5 594	550	13.4	9.3
541211	Offices of certified public accountants	32	69 320	22 338	5 272	520	13.8	9.7
541219	Other accounting services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	33	31 560	15 754	3 879	336	11.9	9.1
54131	Architectural services	4	4 924	1 713	440	48	16.9	–
541310	Architectural services	4	4 924	1 713	440	48	16.9	–
54133	Engineering services	19	19 100	10 148	2 656	195	13.9	15.1
541330	Engineering services	19	19 100	10 148	2 656	195	13.9	15.1
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5414	Specialized design services	6	1 630	296	60	8	100.0	–
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	142	306 617	168 625	34 860	2 777	15.0	10.1
54151	Computer systems design & related services	142	306 617	168 625	34 860	2 777	15.0	10.1
541511	Custom computer programming services	75	184 529	101 605	21 569	1 396	17.0	3.3
541512	Computer systems design services	44	71 244	39 053	7 744	1 011	15.6	35.1
5415122	Computer systems consultants (except systems integrators)	33	58 353	35 157	6 909	935	16.1	38.1
541519	Other computer related services	22	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	31	42 096	20 128	4 772	422	15.7	1.1
54161	Management consulting services	18	19 590	8 372	1 950	255	10.9	2.2
541611	Administrative management & general management consulting service	7	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	5	D	D	D	c	D	D
54169	Other scientific & technical consulting services	11	D	D	D	c	D	D
541690	Other scientific & technical consulting services	11	D	D	D	c	D	D
5418	Advertising & related services	10	14 234	6 433	1 225	113	14.8	–
54181	Advertising agencies	4	D	D	D	b	D	D
541810	Advertising agencies	4	D	D	D	b	D	D
54189	Other services related to advertising	4	1 635	393	93	10	29.5	–
541890	Other services related to advertising	4	1 635	393	93	10	29.5	–
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	WOODBURY, NJ							
54	**Professional, scientific, & technical services**	**102**	**44 127**	**21 583**	**4 503**	**542**	**26.0**	**4.3**
541	Professional, scientific, & technical services	102	44 127	21 583	4 503	542	26.0	4.3
5411	Legal services	75	28 176	12 667	2 584	349	29.9	5.6
54111	Offices of lawyers	69	26 517	11 974	2 428	325	30.7	5.9
541110	Offices of lawyers	69	26 517	11 974	2 428	325	30.7	5.9
5411101	Offices of lawyers (except legal aid societies)	69	26 517	11 974	2 428	325	30.7	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 735	821	192	29	51.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 735	821	192	29	51.1	–
5413	Architectural, engineering, & related services	11	12 492	7 471	1 569	143	6.4	–
54133	Engineering services	7	12 008	7 295	1 533	138	3.7	–
541330	Engineering services	7	12 008	7 295	1 533	138	3.7	–
	WOODBURY HEIGHTS, NJ							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WOODCLIFF LAKE, NJ							
54	**Professional, scientific, & technical services**	**53**	**88 850**	**28 161**	**6 697**	**825**	**23.8**	**9.1**
541	Professional, scientific, & technical services	53	88 850	28 161	6 697	825	23.8	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	7 603	3 678	853	55	20.1	67.9
5415	Computer systems design & related services	19	42 263	16 177	4 124	588	10.1	2.3
54151	Computer systems design & related services	19	42 263	16 177	4 124	588	10.1	2.3
541511	Custom computer programming services	8	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	8	9 590	3 051	538	34	3.5	14.6
54161	Management consulting services	7	D	D	D	b	D	D
541613	Marketing consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
54186	Direct mail advertising	1	D	D	D	b	D	D
541860	Direct mail advertising	1	D	D	D	b	D	D
	WOODLYNNE, NJ							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	WOOD-RIDGE, NJ							
54	**Professional, scientific, & technical services**	**16**	**4 718**	**1 321**	**523**	**72**	**84.8**	**–**
541	Professional, scientific, & technical services	16	4 718	1 321	523	72	84.8	–
5418	Advertising & related services	3	D	D	D	a	D	D
	WOODSTOWN, NJ							
54	**Professional, scientific, & technical services**	**13**	**3 803**	**1 482**	**405**	**61**	**44.5**	**–**
541	Professional, scientific, & technical services	13	3 803	1 482	405	61	44.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	WRIGHTSTOWN, NJ							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	WYCKOFF TOWNSHIP, NJ							
54	**Professional, scientific, & technical services**	**64**	**16 137**	**6 456**	**1 260**	**201**	**69.4**	**3.1**
541	Professional, scientific, & technical services	64	16 137	6 456	1 260	201	69.4	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 327	484	103	35	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 327	484	103	35	100.0	–
5413	Architectural, engineering, & related services	7	2 737	609	95	16	68.3	11.6
5415	Computer systems design & related services	19	6 401	3 195	613	43	73.4	2.9
54151	Computer systems design & related services	19	6 401	3 195	613	43	73.4	2.9
	BALANCE OF ATLANTIC COUNTY, NJ							
54	**Professional, scientific, & technical services**	**16**	**3 653**	**1 090**	**186**	**33**	**98.2**	**–**
541	Professional, scientific, & technical services	16	3 653	1 090	186	33	98.2	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BERGEN COUNTY, NJ							
54	**Professional, scientific, & technical services**	**126**	**173 226**	**55 629**	**11 105**	**856**	**12.5**	**7.3**
541	Professional, scientific, & technical services	126	173 226	55 629	11 105	856	12.5	7.3
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	8 138	3 314	797	102	26.2	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	8 138	3 314	797	102	26.2	3.5
541211	Offices of certified public accountants	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	D	D	D	e	D	D
54133	Engineering services	12	D	D	D	c	D	D
541330	Engineering services	12	D	D	D	c	D	D
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	b	D	D
5415	Computer systems design & related services	35	D	D	D	c	D	D
54151	Computer systems design & related services	35	D	D	D	c	D	D
541511	Custom computer programming services	13	D	D	D	c	D	D
541512	Computer systems design services	14	4 759	1 012	202	21	97.0	3.0
5416	Management, scientific, & technical consulting services	20	D	D	D	b	D	D
54161	Management consulting services	15	D	D	D	b	D	D
5418	Advertising & related services	13	D	D	D	c	D	D
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
5418502	Outdoor advertising services	2	D	D	D	b	D	D
54186	Direct mail advertising	4	D	D	D	b	D	D
541860	Direct mail advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54191	Marketing research & public opinion polling	5	D	D	D	b	D	D
541910	Marketing research & public opinion polling	5	D	D	D	b	D	D
	BALANCE OF BURLINGTON COUNTY, NJ							
54	**Professional, scientific, & technical services**	**121**	**38 669**	**15 836**	**3 602**	**449**	**48.0**	**6.6**
541	Professional, scientific, & technical services	121	38 669	15 836	3 602	449	48.0	6.6
5411	Legal services	14	4 954	1 606	382	47	34.1	8.2
54111	Offices of lawyers	14	4 954	1 606	382	47	34.1	8.2
541110	Offices of lawyers	14	4 954	1 606	382	47	34.1	8.2
5411101	Offices of lawyers (except legal aid societies)	14	4 954	1 606	382	47	34.1	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	964	344	97	23	64.5	35.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	964	344	97	23	64.5	35.5
5413	Architectural, engineering, & related services	29	13 913	6 431	1 525	212	35.0	4.2
54133	Engineering services	19	11 702	5 409	1 317	157	36.4	3.2
541330	Engineering services	19	11 702	5 409	1 317	157	36.4	3.2
5414	Specialized design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	31	9 200	3 525	673	70	51.4	8.8
54151	Computer systems design & related services	31	9 200	3 525	673	70	51.4	8.8
5416	Management, scientific, & technical consulting services	21	4 023	1 606	395	38	83.6	7.0
5418	Advertising & related services	6	1 305	285	62	10	65.5	–
	BALANCE OF CAMDEN COUNTY, NJ							
54	**Professional, scientific, & technical services**	**50**	**22 495**	**9 369**	**2 012**	**352**	**47.8**	**4.3**
541	Professional, scientific, & technical services	50	22 495	9 369	2 012	352	47.8	4.3
5411	Legal services	14	4 145	1 426	466	47	32.2	6.2
54111	Offices of lawyers	14	4 145	1 426	466	47	32.2	6.2
541110	Offices of lawyers	14	4 145	1 426	466	47	32.2	6.2
5411101	Offices of lawyers (except legal aid societies)	14	4 145	1 426	466	47	32.2	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 276	1 160	255	46	45.3	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 276	1 160	255	46	45.3	1.0
5413	Architectural, engineering, & related services	14	7 732	3 299	721	74	79.9	1.5
5416	Management, scientific, & technical consulting services	6	D	D	D	c	D	D
54161	Management consulting services	6	D	D	D	c	D	D
	BALANCE OF CAPE MAY COUNTY, NJ							
54	**Professional, scientific, & technical services**	**25**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CUMBERLAND COUNTY, NJ							
54	**Professional, scientific, & technical services**	**10**	**4 910**	**3 001**	**569**	**67**	**16.5**	**.4**
541	Professional, scientific, & technical services	10	4 910	3 001	569	67	16.5	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BALANCE OF ESSEX COUNTY, NJ							
54	**Professional, scientific, & technical services**	**201**	**366 685**	**112 640**	**28 001**	**2 484**	**15.5**	**31.2**
541	Professional, scientific, & technical services	201	366 685	112 640	28 001	2 484	15.5	31.2
5411	Legal services	33	D	D	D	c	D	D
54111	Offices of lawyers	33	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	D	D	D	c	D	D
541211	Offices of certified public accountants	24	D	D	D	c	D	D
5413	Architectural, engineering, & related services	28	D	D	D	e	D	D
54133	Engineering services	23	D	D	D	c	D	D
541330	Engineering services	23	D	D	D	c	D	D
54138	Testing laboratories	3	D	D	D	c	D	D
541380	Testing laboratories	3	D	D	D	c	D	D
5414	Specialized design services	13	D	D	D	b	D	D
54143	Graphic design services	11	10 878	2 235	550	66	64.7	3.5
541430	Graphic design services	11	10 878	2 235	550	66	64.7	3.5
5414301	Graphic design services (except commercial art & medical artists)	11	10 878	2 235	550	66	64.7	3.5
5415	Computer systems design & related services	28	D	D	D	e	D	D
54151	Computer systems design & related services	28	D	D	D	e	D	D
541511	Custom computer programming services	15	D	D	D	e	D	D
541512	Computer systems design services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	32	D	D	D	e	D	D
54161	Management consulting services	28	D	D	D	e	D	D
541611	Administrative management & general management consulting service	13	D	D	D	c	D	D
541612	Human resources & executive search consulting services	9	10 117	5 859	1 124	88	50.0	–
5416122	Executive placement services	7	D	D	D	b	D	D
541613	Marketing consulting services	4	D	D	D	b	D	D
5417	Scientific research & development services	8	19 490	9 932	2 730	287	26.2	19.3
54171	R&D in the physical, engineering, & life sciences	8	19 490	9 932	2 730	287	26.2	19.3
541710	R&D in the physical, engineering, & life sciences	8	19 490	9 932	2 730	287	26.2	19.3
5418	Advertising & related services	18	D	D	D	c	D	D
54185	Display advertising	2	D	D	D	b	D	D
541850	Display advertising	2	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D
54186	Direct mail advertising	4	D	D	D	b	D	D
541860	Direct mail advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	e	D	D
54191	Marketing research & public opinion polling	6	D	D	D	e	D	D
541910	Marketing research & public opinion polling	6	D	D	D	e	D	D
	BALANCE OF GLOUCESTER COUNTY, NJ							
54	**Professional, scientific, & technical services**	**49**	**26 767**	**10 470**	**2 373**	**353**	**34.2**	**1.3**
541	Professional, scientific, & technical services	49	26 767	10 470	2 373	353	34.2	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 010	399	97	13	32.2	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 010	399	97	13	32.2	5.9
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	c	D	D
	BALANCE OF HUDSON COUNTY, NJ							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF HUNTERDON COUNTY, NJ							
54	**Professional, scientific, & technical services**	**184**	**80 159**	**35 026**	**6 848**	**618**	**38.5**	**8.7**
541	Professional, scientific, & technical services	184	80 159	35 026	6 848	618	38.5	8.7
5411	Legal services	24	D	D	D	b	D	D
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	39	D	D	D	c	D	D
54133	Engineering services	24	D	D	D	c	D	D
541330	Engineering services	24	D	D	D	c	D	D
5414	Specialized design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	55	D	D	D	b	D	D
54151	Computer systems design & related services	55	D	D	D	b	D	D
541512	Computer systems design services	26	D	D	D	b	D	D
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	34	D	D	D	c	D	D
54161	Management consulting services	22	D	D	D	b	D	D
541611	Administrative management & general management consulting service	4	D	D	D	b	D	D
5418	Advertising & related services	11	4 370	1 849	432	32	34.2	46.3
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
	BALANCE OF MERCER COUNTY, NJ							
54	**Professional, scientific, & technical services**	**43**	**60 982**	**27 966**	**7 167**	**315**	**10.5**	**.8**
541	Professional, scientific, & technical services	43	60 982	27 966	7 167	315	10.5	.8
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5415	Computer systems design & related services	15	D	D	D	c	D	D
54151	Computer systems design & related services	15	D	D	D	c	D	D
541512	Computer systems design services	11	D	D	D	c	D	D
5415121	Computer systems integrators	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	BALANCE OF MIDDLESEX COUNTY, NJ							
54	**Professional, scientific, & technical services**	**48**	**53 756**	**20 149**	**4 433**	**349**	**16.5**	**15.2**
541	Professional, scientific, & technical services	48	53 756	20 149	4 433	349	16.5	15.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 417	538	131	18	24.9	25.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 417	538	131	18	24.9	25.7
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5415	Computer systems design & related services	11	25 777	10 272	2 153	133	2.6	30.3
54151	Computer systems design & related services	11	25 777	10 272	2 153	133	2.6	30.3
541511	Custom computer programming services	6	D	D	D	b	D	D
541519	Other computer related services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
54161	Management consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
	BALANCE OF MONMOUTH COUNTY, NJ							
54	**Professional, scientific, & technical services**	**164**	**64 667**	**29 578**	**5 994**	**631**	**42.7**	**14.1**
541	Professional, scientific, & technical services	164	64 667	29 578	5 994	631	42.7	14.1
5411	Legal services	25	6 305	2 585	498	81	43.4	3.7
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	D	D	D	c	D	D
54133	Engineering services	12	D	D	D	b	D	D
541330	Engineering services	12	D	D	D	b	D	D
5414	Specialized design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	49	D	D	D	c	D	D
54151	Computer systems design & related services	49	D	D	D	c	D	D
541511	Custom computer programming services	21	D	D	D	b	D	D
541512	Computer systems design services	22	8 945	5 343	1 368	103	25.1	22.1
5415122	Computer systems consultants (except systems integrators)	17	6 730	4 637	1 202	87	25.0	4.8
5416	Management, scientific, & technical consulting services	28	D	D	D	b	D	D
54161	Management consulting services	21	4 542	2 353	425	49	75.4	17.3
5418	Advertising & related services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MORRIS COUNTY, NJ							
54	**Professional, scientific, & technical services**	**218**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	218	D	D	D	f	D	D
5411	Legal services	34	22 312	10 780	2 030	183	34.3	1.0
54111	Offices of lawyers	33	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	38	D	D	D	c	D	D
54133	Engineering services	27	D	D	D	c	D	D
541330	Engineering services	27	D	D	D	c	D	D
5414	Specialized design services	6	D	D	D	a	D	D
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	51	D	D	D	c	D	D
54151	Computer systems design & related services	51	D	D	D	c	D	D
541511	Custom computer programming services	19	D	D	D	b	D	D
541512	Computer systems design services	27	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	20	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	52	D	D	D	c	D	D
54161	Management consulting services	39	D	D	D	c	D	D
541611	Administrative management & general management consulting service	22	D	D	D	b	D	D
54169	Other scientific & technical consulting services	7	4 174	820	168	20	83.2	.7
541690	Other scientific & technical consulting services	7	4 174	820	168	20	83.2	.7
5418	Advertising & related services	13	15 176	4 480	858	79	80.6	3.8
54181	Advertising agencies	5	D	D	D	b	D	D
541810	Advertising agencies	5	D	D	D	b	D	D
	BALANCE OF OCEAN COUNTY, NJ							
54	**Professional, scientific, & technical services**	**82**	**23 765**	**7 952**	**1 734**	**223**	**58.5**	**5.5**
541	Professional, scientific, & technical services	82	23 765	7 952	1 734	223	58.5	5.5
5411	Legal services	21	6 247	1 723	374	61	50.0	4.3
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 861	495	124	22	99.3	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 861	495	124	22	99.3	.7
5413	Architectural, engineering, & related services	16	D	D	D	b	D	D
	BALANCE OF SALEM COUNTY, NJ							
54	**Professional, scientific, & technical services**	**29**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	29	D	D	D	b	D	D
	BALANCE OF SOMERSET COUNTY, NJ							
54	**Professional, scientific, & technical services**	**117**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	117	D	D	D	f	D	D
5411	Legal services	14	D	D	D	c	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
5413	Architectural, engineering, & related services	20	D	D	D	c	D	D
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
5414	Specialized design services	6	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	34	D	D	D	c	D	D
54151	Computer systems design & related services	34	D	D	D	c	D	D
541511	Custom computer programming services	19	D	D	D	c	D	D
541512	Computer systems design services	13	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	23	D	D	D	c	D	D
54161	Management consulting services	19	D	D	D	c	D	D
541611	Administrative management & general management consulting service	8	D	D	D	c	D	D
541618	Other management consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	5	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SUSSEX COUNTY, NJ							
54	**Professional, scientific, & technical services**	**92**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	92	D	D	D	e	D	D
5411	Legal services	14	4 122	1 566	389	60	29.3	52.9
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 833	646	162	28	60.3	39.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 833	646	162	28	60.3	39.7
5413	Architectural, engineering, & related services	17	5 058	2 364	449	61	77.3	5.5
5414	Specialized design services	9	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	15	D	D	D	b	D	D
54162	Environmental consulting services	5	D	D	D	b	D	D
541620	Environmental consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
	BALANCE OF UNION COUNTY, NJ							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
	BALANCE OF WARREN COUNTY, NJ							
54	**Professional, scientific, & technical services**	**103**	**35 600**	**15 007**	**2 196**	**364**	**49.5**	**3.2**
541	Professional, scientific, & technical services	103	35 600	15 007	2 196	364	49.5	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 559	541	105	24	66.5	33.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 559	541	105	24	66.5	33.5
5413	Architectural, engineering, & related services	26	D	D	D	c	D	D
5415	Computer systems design & related services	28	D	D	D	b	D	D
54151	Computer systems design & related services	28	D	D	D	b	D	D
541512	Computer systems design services	9	D	D	D	a	D	D
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	a	D	D
541519	Other computer related services	6	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	13	D	D	D	c	D	D
54161	Management consulting services	10	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NEW JERSEY

Glen Ridge was incorporated in May 1993.

North Caldwell was incorporated in January 1992.

U.S. Census Bureau, 1997 Economic Census

Appendix E.
Metropolitan Areas

NEW JERSEY

Atlantic—Cape May, NJ PMSA

Atlantic County, NJ

Cape May County, NJ

Bergen—Passaic, NJ PMSA

Bergen County, NJ

Passaic County, NJ

Jersey City, NJ PMSA

Hudson County, NJ

Middlesex—Somerset—Hunterdon, NJ PMSA

Hunterdon County, NJ

Middlesex County, NJ

Somerset County, NJ

Monmouth—Ocean, NJ PMSA

Monmouth County, NJ

Ocean County, NJ

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA

Bergen—Passaic, NJ PMSA

Bergen County, NJ

Passaic County, NJ

Bridgeport, CT PMSA

Fairfield County, CT (Part)

Bridgeport city, CT

Fairfield town, CT

Monroe town, CT

Shelton city, CT

Stratford town, CT

Trumbull town, CT

New Haven County, CT (Part)

Ansonia city, CT

Derby city, CT

Milford city, CT

Seymour town, CT

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA—Con.

Danbury, CT PMSA

Fairfield County, CT (Part)

Bethel town, CT

Brookfield town, CT

Danbury city, CT

New Fairfield town, CT

Newtown town, CT

Ridgefield town, CT

Litchfield County, CT (Part)

New Milford town, CT

Dutchess County, NY PMSA

Dutchess County, NY

Jersey City, NJ PMSA

Hudson County, NJ

Middlesex—Somerset—Hunterdon, NJ PMSA

Hunterdon County, NJ

Middlesex County, NJ

Somerset County, NJ

Monmouth—Ocean, NJ PMSA

Monmouth County, NJ

Ocean County, NJ

Nassau—Suffolk, NY PMSA

Nassau County, NY

Suffolk County, NY

New Haven—Meriden, CT PMSA

Middlesex County, CT (Part)

Clinton town, CT

New Haven County, CT (Part)

Branford town, CT

Cheshire town, CT

East Haven town, CT

U.S. Census Bureau, 1997 Economic Census

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA—Con.

New Haven—Meriden, CT PMSA—Con.

New Haven County, CT (Part)—Con.

Guilford town, CT

Hamden town, CT

Madison town, CT

Meriden city, CT

New Haven city, CT

North Branford town, CT

North Haven town, CT

Orange town, CT

Wallingford town, CT

West Haven city, CT

New York, NY PMSA

Bronx County, NY

Kings County, NY

New York County, NY

Putnam County, NY

Queens County, NY

Richmond County, NY

Rockland County, NY

Westchester County, NY

Newark, NJ PMSA

Essex County, NJ

Morris County, NJ

Sussex County, NJ

Union County, NJ

Warren County, NJ

Newburgh, NY—PA PMSA

Orange County, NY

Pike County, PA

Stamford—Norwalk, CT PMSA

Fairfield County, CT (Part)

Darien town, CT

Greenwich town, CT

New Canaan town, CT

Norwalk city, CT

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA—Con.

Stamford—Norwalk, CT PMSA—Con.

Fairfield County, CT (Part)—Con.

Stamford city, CT

Westport town, CT

Wilton town, CT

Trenton, NJ PMSA

Mercer County, NJ

Waterbury, CT PMSA

Litchfield County, CT (Part)

Watertown town, CT

New Haven County, CT (Part)

Naugatuck, CT

Southbury town, CT

Waterbury city, CT

Wolcott town, CT

Newark, NJ PMSA

Essex County, NJ

Morris County, NJ

Sussex County, NJ

Union County, NJ

Warren County, NJ

Philadelphia, PA—NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

Philadelphia—Wilmington—Atlantic City, PA—NJ—DE—MD CMSA

Atlantic—Cape May, NJ PMSA

Atlantic County, NJ

Cape May County, NJ

Philadelphia—Wilmington—Atlantic City, PA—NJ—DE—MD CMSA—Con.

Philadelphia, PA—NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

Philadelphia—Wilmington—Atlantic City, PA—NJ—DE—MD CMSA—Con.

Vineland—Millville—Bridgeton, NJ PMSA

Cumberland County, NJ

Wilmington—Newark, DE—MD PMSA

New Castle County, DE

Cecil County, MD

Trenton, NJ PMSA

Mercer County, NJ

Vineland—Millville—Bridgeton, NJ PMSA

Cumberland County, NJ

U.S. Census Bureau, 1997 Economic Census

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

U S C E N S U S B U R E A U

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ECONOMIC CENSUS 1997

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW MEXICO							
54	**Professional, scientific, & technical services**	**3 702**	**3 243 389**	**1 307 279**	**310 094**	**31 535**	**14.3**	**4.4**
541	Professional, scientific, & technical services	3 702	3 243 389	1 307 279	310 094	31 535	14.3	4.4
5411	Legal services	1 182	469 530	218 146	46 279	5 450	26.9	5.5
54111	Offices of lawyers	1 117	436 060	201 790	42 531	4 886	28.3	5.2
541110	Offices of lawyers	1 117	436 060	201 790	42 531	4 886	28.3	5.2
5411101	Offices of lawyers (except legal aid societies)	1 117	436 060	201 790	42 531	4 886	28.3	5.2
54119	Other legal services	65	33 470	16 356	3 748	564	8.7	8.8
541191	Title abstract & settlement offices	58	31 476	15 486	3 605	540	6.4	9.3
541199	All other legal services	7	1 994	870	143	24	45.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	658	177 343	71 532	17 508	3 477	41.5	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	658	177 343	71 532	17 508	3 477	41.5	8.7
541211	Offices of certified public accountants	366	128 355	56 025	13 203	1 915	40.3	7.2
541213	Tax return preparation services	82	17 269	4 604	1 773	845	44.9	4.1
541214	Payroll services	8	10 103	3 510	804	230	–	32.0
541219	Other accounting services	202	21 616	7 393	1 728	487	64.9	10.5
5413	Architectural, engineering, & related services	705	668 982	283 147	65 035	7 147	17.3	7.5
54131	Architectural services	161	85 771	30 154	6 423	962	31.3	7.4
541310	Architectural services	161	85 771	30 154	6 423	962	31.3	7.4
54133	Engineering services	374	503 260	214 899	49 880	4 938	15.0	7.8
541330	Engineering services	374	503 260	214 899	49 880	4 938	15.0	7.8
54134	Drafting services	8	1 425	546	118	20	11.3	–
541340	Drafting services	8	1 425	546	118	20	11.3	–
54135	Building inspection services	12	3 592	1 213	278	55	15.1	28.3
541350	Building inspection services	12	3 592	1 213	278	55	15.1	28.3
54136	Geophysical surveying & mapping services	6	1 961	893	219	25	79.3	20.7
541360	Geophysical surveying & mapping services	6	1 961	893	219	25	79.3	20.7
54137	Surveying & mapping (except geophysical) services	107	32 881	15 481	3 584	555	26.1	5.5
541370	Surveying & mapping (except geophysical) services	107	32 881	15 481	3 584	555	26.1	5.5
54138	Testing laboratories	37	40 092	19 961	4 533	592	6.0	3.1
541380	Testing laboratories	37	40 092	19 961	4 533	592	6.0	3.1
5414	Specialized design services	105	41 559	13 128	3 665	429	28.9	3.9
54141	Interior design services	31	8 426	1 454	326	69	43.6	12.3
541410	Interior design services	31	8 426	1 454	326	69	43.6	12.3
54142	Industrial design services	9	9 501	6 581	2 191	161	13.3	–
541420	Industrial design services	9	9 501	6 581	2 191	161	13.3	–
54143	Graphic design services	62	23 218	5 000	1 123	194	28.8	2.6
541430	Graphic design services	62	23 218	5 000	1 123	194	28.8	2.6
5414301	Graphic design services (except commercial art & medical artists)	49	19 488	4 459	1 021	174	24.5	2.1
5414302	Commercial art	13	3 730	541	102	20	50.9	5.3
54149	Other specialized design services	3	414	93	25	5	100.0	–
541490	Other specialized design services	3	414	93	25	5	100.0	–
5415	Computer systems design & related services	270	173 347	92 701	24 638	2 078	14.7	9.1
54151	Computer systems design & related services	270	173 347	92 701	24 638	2 078	14.7	9.1
541511	Custom computer programming services	114	72 712	39 519	12 102	822	16.4	12.0
541512	Computer systems design services	122	73 269	36 250	8 686	780	17.0	9.1
5415121	Computer systems integrators	60	54 214	26 830	6 405	546	11.4	10.4
5415122	Computer systems consultants (except systems integrators)	62	19 055	9 420	2 281	234	32.9	5.4
541513	Computer facilities management services	7	9 300	5 060	1 160	114	–	–
541519	Other computer related services	27	18 066	11 872	2 690	362	6.9	2.1
5416	Management, scientific, & technical consulting services	394	173 886	72 327	15 249	1 907	31.9	10.7
54161	Management consulting services	221	85 503	34 098	7 359	1 036	40.0	11.0
541611	Administrative management & general management consulting service	113	42 500	18 940	4 401	556	35.8	6.6
541612	Human resources & executive search consulting services	41	19 941	6 856	1 233	160	62.6	14.9
5416121	Actuarial consulting	5	1 773	1 113	344	35	35.2	–
5416122	Executive placement services	13	2 841	979	257	59	69.7	1.7
5416123	Human resources & personnel management consulting	23	15 327	4 764	632	66	64.5	19.1
541613	Marketing consulting services	41	11 963	3 251	570	70	48.7	26.6
541614	Process, physical distribution, & logistics consulting services	9	3 485	1 098	281	49	3.2	10.8
541618	Other management consulting services	17	7 614	3 953	874	201	7.0	.9
54162	Environmental consulting services	85	59 884	26 401	5 594	556	24.1	8.2
541620	Environmental consulting services	85	59 884	26 401	5 594	556	24.1	8.2
54169	Other scientific & technical consulting services	88	28 499	11 828	2 296	315	24.1	15.1
541690	Other scientific & technical consulting services	88	28 499	11 828	2 296	315	24.1	15.1
5417	Scientific research & development services	112	1 442 471	533 370	132 399	9 872	1.6	.2
54171	R&D in the physical, engineering, & life sciences	107	1 441 396	532 636	132 311	9 859	1.6	.2
541710	R&D in the physical, engineering, & life sciences	107	1 441 396	532 636	132 311	9 859	1.6	.2
5417101	R&D in the physical & engineering sciences	88	1 433 239	527 722	131 059	9 754	1.3	.1
5417102	Research & development in the life sciences	19	8 157	4 914	1 252	105	53.0	18.2
54172	Research & development in the social sciences & humanities	5	1 075	734	88	13	3.3	5.7
541720	R&D in the social sciences & humanities	5	1 075	734	88	13	3.3	5.7

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW MEXICO—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	164	68 027	15 830	3 693	662	36.0	13.6
54181	Advertising agencies	69	36 629	8 590	1 914	288	43.6	21.8
541810	Advertising agencies	69	36 629	8 590	1 914	288	43.6	21.8
54182	Public relations agencies	24	2 982	1 248	378	33	51.9	1.7
541820	Public relations agencies	24	2 982	1 248	378	33	51.9	1.7
54183	Media buying services	4	960	199	67	8	83.8	–
541830	Media buying services	4	960	199	67	8	83.8	–
54184	Media representatives	12	3 081	998	215	56	58.0	29.0
541840	Media representatives	12	3 081	998	215	56	58.0	29.0
5418401	Radio & television advertising representatives	5	1 333	448	112	28	36.7	60.2
5418402	Publishers' advertising representatives	7	1 748	550	103	28	74.3	5.3
54185	Display advertising	9	10 270	1 922	490	74	27.1	–
541850	Display advertising	9	10 270	1 922	490	74	27.1	–
5418501	Display advertising (except outdoor)	3	D	D	D	a	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	6	D	D	D	b	D	D
541860	Direct mail advertising	6	D	D	D	b	D	D
54187	Advertising material distribution services	1	D	D	D	a	D	D
541870	Advertising material distribution services	1	D	D	D	a	D	D
54189	Other services related to advertising	39	12 156	2 491	545	179	12.1	.2
541890	Other services related to advertising	39	12 156	2 491	545	179	12.1	.2
5418901	Welcoming services	1	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	18	D	D	D	c	D	D
5418903	Sign painting & lettering shop	14	2 490	567	125	48	34.0	–
5418909	All other advertising	6	741	228	42	12	37.8	3.5
5419	Other professional, scientific, & technical services	112	28 244	7 098	1 628	513	27.2	10.5
54191	Marketing research & public opinion polling	16	5 150	1 957	477	192	30.0	6.0
541910	Marketing research & public opinion polling	16	5 150	1 957	477	192	30.0	6.0
54192	Photographic services	81	17 149	3 800	871	263	19.6	12.2
541921	Photographic studios, portrait	65	12 126	2 770	625	220	22.3	4.2
541922	Commercial photography	16	5 023	1 030	246	43	13.1	31.8
54193	Translation & interpretation services	1	D	D	D	a	D	D
541930	Translation & interpretation services	1	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	14	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	14	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	NEW MEXICO								
54	**Professional, scientific, & technical services**	**61**	**79 282**	**77 139**	**38 299**	**9 389**	**1 066**	**4.0**	**2.9**
541	Professional, scientific, & technical services	61	79 282	77 139	38 299	9 389	1 066	4.0	2.9
5411	Legal services	23	5 244	5 283	3 177	753	140	9.1	9.2
54111	Offices of lawyers	23	5 244	5 283	3 177	753	140	9.1	9.2
541110	Offices of lawyers	23	5 244	5 283	3 177	753	140	9.1	9.2
5411102	Legal aid societies & similar legal services	23	5 244	5 283	3 177	753	140	9.1	9.2
5417	Scientific research & development services	38	74 038	71 856	35 122	8 636	926	3.6	2.5
54171	R&D in the physical, engineering, & life sciences	25	67 555	66 950	33 020	8 164	846	2.8	2.5
541710	R&D in the physical, engineering, & life sciences	25	67 555	66 950	33 020	8 164	846	2.8	2.5
5417101	R&D in the physical & engineering sciences	13	34 198	33 694	18 460	4 453	385	.1	1.1
5417102	Research & development in the life sciences	12	33 357	33 256	14 560	3 711	461	5.5	3.9
54172	Research & development in the social sciences & humanities	13	6 483	4 906	2 102	472	80	12.4	2.1
541720	R&D in the social sciences & humanities	13	6 483	4 906	2 102	472	80	12.4	2.1

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALBUQUERQUE, NM MSA							
54	**Professional, scientific, & technical services**	**2 032**	**2 619 059**	**1 054 858**	**249 807**	**23 668**	**9.3**	**3.0**
541	Professional, scientific, & technical services	2 032	2 619 059	1 054 858	249 807	23 668	9.3	3.0
5411	Legal services	636	285 754	142 844	29 022	3 237	23.2	4.4
54111	Offices of lawyers	615	273 977	136 608	27 690	3 067	23.8	4.5
541110	Offices of lawyers	615	273 977	136 608	27 690	3 067	23.8	4.5
5411101	Offices of lawyers (except legal aid societies)	615	273 977	136 608	27 690	3 067	23.8	4.5
54119	Other legal services	21	11 777	6 236	1 332	170	8.6	.4
541191	Title abstract & settlement offices	15	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	301	105 672	42 614	10 019	1 826	32.5	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	301	105 672	42 614	10 019	1 826	32.5	10.2
541211	Offices of certified public accountants	173	78 220	33 678	7 791	1 022	32.6	9.1
541213	Tax return preparation services	21	6 470	2 058	719	375	29.4	2.6
541219	Other accounting services	102	11 473	3 868	876	239	60.3	3.3
5413	Architectural, engineering, & related services	394	479 864	205 199	48 260	5 006	11.1	5.3
54131	Architectural services	86	60 504	22 384	4 865	680	24.3	5.1
541310	Architectural services	86	60 504	22 384	4 865	680	24.3	5.1
54133	Engineering services	229	362 077	154 578	36 783	3 470	9.1	5.6
541330	Engineering services	229	362 077	154 578	36 783	3 470	9.1	5.6
54135	Building inspection services	10	D	D	D	b	D	D
541350	Building inspection services	10	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	43	18 220	8 920	2 232	290	19.1	5.4
541370	Surveying & mapping (except geophysical) services	43	18 220	8 920	2 232	290	19.1	5.4
54138	Testing laboratories	22	34 729	17 771	4 027	501	5.7	.2
541380	Testing laboratories	22	34 729	17 771	4 027	501	5.7	.2
5414	Specialized design services	58	29 286	11 209	3 224	337	26.1	1.8
54141	Interior design services	17	D	D	D	b	D	D
541410	Interior design services	17	D	D	D	b	D	D
54142	Industrial design services	6	8 861	6 419	2 126	155	7.0	–
541420	Industrial design services	6	8 861	6 419	2 126	155	7.0	–
54143	Graphic design services	33	15 793	3 888	904	142	24.4	2.7
541430	Graphic design services	33	15 793	3 888	904	142	24.4	2.7
5414301	Graphic design services (except commercial art & medical artists)	27	15 315	3 791	891	135	23.0	2.5
5415	Computer systems design & related services	165	116 836	63 393	14 922	1 583	14.8	8.2
54151	Computer systems design & related services	165	116 836	63 393	14 922	1 583	14.8	8.2
541511	Custom computer programming services	60	33 979	17 368	4 055	510	25.7	19.2
541512	Computer systems design services	83	58 502	30 071	7 197	617	13.2	4.7
5415121	Computer systems integrators	43	44 829	23 367	5 557	450	9.3	4.1
5415122	Computer systems consultants (except systems integrators)	40	13 673	6 704	1 640	167	26.1	7.0
541519	Other computer related services	16	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	237	119 395	49 839	10 590	1 287	28.0	9.4
54161	Management consulting services	135	55 756	22 664	5 058	722	35.3	8.9
541611	Administrative management & general management consulting service	67	26 715	12 214	2 884	370	28.6	7.3
541612	Human resources & executive search consulting services	24	16 289	5 193	894	99	62.4	11.9
5416123	Human resources & personnel management consulting	11	12 914	3 634	463	46	66.1	14.9
541613	Marketing consulting services	26	D	D	D	b	D	D
541618	Other management consulting services	11	D	D	D	c	D	D
54162	Environmental consulting services	57	44 633	19 551	4 076	380	22.3	8.7
541620	Environmental consulting services	57	44 633	19 551	4 076	380	22.3	8.7
54169	Other scientific & technical consulting services	45	19 006	7 624	1 456	185	20.0	12.6
541690	Other scientific & technical consulting services	45	19 006	7 624	1 456	185	20.0	12.6
5417	Scientific research & development services	76	1 418 039	523 662	129 967	9 618	1.0	.2
54171	R&D in the physical, engineering, & life sciences	74	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	74	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	61	1 411 806	519 325	128 953	9 551	.9	.1
5418	Advertising & related services	104	47 992	11 710	2 848	432	29.3	7.8
54181	Advertising agencies	48	25 451	6 474	1 546	204	38.2	14.6
541810	Advertising agencies	48	25 451	6 474	1 546	204	38.2	14.6
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
54189	Other services related to advertising	22	8 591	1 942	425	108	10.5	.3
541890	Other services related to advertising	22	8 591	1 942	425	108	10.5	.3
5418903	Sign painting & lettering shop	9	2 094	476	107	43	36.4	–
5419	Other professional, scientific, & technical services	61	16 221	4 388	955	342	12.9	9.6
54192	Photographic services	41	10 155	2 126	451	148	10.3	8.4
541921	Photographic studios, portrait	32	7 901	1 782	374	129	13.2	3.4
541922	Commercial photography	9	2 254	344	77	19	–	25.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAS CRUCES, NM MSA							
54	**Professional, scientific, & technical services**	**222**	**107 316**	**45 697**	**9 266**	**1 334**	**42.1**	**7.3**
541	Professional, scientific, & technical services	222	107 316	45 697	9 266	1 334	42.1	7.3
5411	Legal services	69	19 892	8 510	2 065	293	38.2	10.0
54111	Offices of lawyers	64	16 343	6 829	1 748	232	44.3	12.2
541110	Offices of lawyers	64	16 343	6 829	1 748	232	44.3	12.2
5411101	Offices of lawyers (except legal aid societies)	64	16 343	6 829	1 748	232	44.3	12.2
54119	Other legal services	5	3 549	1 681	317	61	10.4	–
541191	Title abstract & settlement offices	5	3 549	1 681	317	61	10.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	9 328	4 141	1 016	238	42.2	13.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	9 328	4 141	1 016	238	42.2	13.1
541211	Offices of certified public accountants	25	6 806	3 285	805	156	52.6	3.7
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	45	45 674	19 963	3 106	412	53.3	3.7
54133	Engineering services	28	41 318	18 029	2 737	348	57.4	3.7
541330	Engineering services	28	41 318	18 029	2 737	348	57.4	3.7
5415	Computer systems design & related services	14	9 103	4 873	985	105	5.1	1.3
54151	Computer systems design & related services	14	9 103	4 873	985	105	5.1	1.3
541511	Custom computer programming services	8	8 564	4 652	945	90	.5	1.4
5416	Management, scientific, & technical consulting services	17	7 940	3 278	851	79	9.2	26.0
54161	Management consulting services	9	5 560	2 164	589	52	4.8	7.0
5417	Scientific research & development services	13	8 547	3 889	979	113	55.3	3.7
5418	Advertising & related services	11	4 897	428	93	56	51.4	1.0
54189	Other services related to advertising	6	2 335	264	57	49	–	.1
541890	Other services related to advertising	6	2 335	264	57	49	–	.1
	SANTA FE, NM MSA							
54	**Professional, scientific, & technical services**	**531**	**282 111**	**117 145**	**29 711**	**2 692**	**25.8**	**8.5**
541	Professional, scientific, & technical services	531	282 111	117 145	29 711	2 692	25.8	8.5
5411	Legal services	153	85 404	36 436	8 133	753	20.5	7.2
54111	Offices of lawyers	149	81 573	34 884	7 796	698	21.4	4.2
541110	Offices of lawyers	149	81 573	34 884	7 796	698	21.4	4.2
5411101	Offices of lawyers (except legal aid societies)	149	81 573	34 884	7 796	698	21.4	4.2
54119	Other legal services	4	3 831	1 552	337	55	2.7	69.3
541191	Title abstract & settlement offices	4	3 831	1 552	337	55	2.7	69.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	67	15 934	6 971	1 789	289	50.0	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	67	15 934	6 971	1 789	289	50.0	4.9
541211	Offices of certified public accountants	37	11 999	5 693	1 428	170	38.9	4.6
541213	Tax return preparation services	10	1 693	455	168	75	68.3	8.1
541219	Other accounting services	20	2 242	823	193	44	95.6	4.4
5413	Architectural, engineering, & related services	119	79 928	32 105	7 554	869	21.6	5.6
54131	Architectural services	41	14 060	4 146	835	154	57.4	9.5
541310	Architectural services	41	14 060	4 146	835	154	57.4	9.5
54133	Engineering services	59	61 213	26 014	6 300	647	12.8	4.3
541330	Engineering services	59	61 213	26 014	6 300	647	12.8	4.3
54137	Surveying & mapping (except geophysical) services	16	4 130	1 781	373	60	32.8	9.8
541370	Surveying & mapping (except geophysical) services	16	4 130	1 781	373	60	32.8	9.8
5414	Specialized design services	20	8 339	1 329	302	50	32.8	–
54141	Interior design services	7	D	D	D	b	D	D
541410	Interior design services	7	D	D	D	b	D	D
54143	Graphic design services	11	5 270	723	146	26	38.3	–
541430	Graphic design services	11	5 270	723	146	26	38.3	–
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5414302	Commercial art	2	D	D	D	a	D	D
5415	Computer systems design & related services	49	37 454	20 591	7 861	262	9.5	14.3
54151	Computer systems design & related services	49	37 454	20 591	7 861	262	9.5	14.3
541511	Custom computer programming services	28	24 221	14 891	6 515	158	6.5	8.1
541512	Computer systems design services	14	10 581	4 843	1 186	89	17.4	31.1
5416	Management, scientific, & technical consulting services	74	29 944	12 324	2 272	254	51.2	10.5
54161	Management consulting services	48	19 958	7 422	1 331	148	63.0	13.0
541611	Administrative management & general management consulting service	26	9 583	4 337	967	114	67.0	3.5
541613	Marketing consulting services	9	D	D	D	b	D	D
54162	Environmental consulting services	11	6 443	3 468	725	73	29.0	5.9
541620	Environmental consulting services	11	6 443	3 468	725	73	29.0	5.9
54169	Other scientific & technical consulting services	15	3 543	1 434	216	33	25.3	5.0
541690	Other scientific & technical consulting services	15	3 543	1 434	216	33	25.3	5.0
5417	Scientific research & development services	14	14 107	5 063	1 264	112	22.5	1.1
54171	R&D in the physical, engineering, & life sciences	13	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	13	D	D	D	c	D	D
5418	Advertising & related services	21	6 581	1 277	272	42	51.8	42.9
5419	Other professional, scientific, & technical services	14	4 420	1 049	264	61	43.8	25.2
54192	Photographic services	9	D	D	D	b	D	D
541922	Commercial photography	5	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE NEW MEXICO METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**917**	**234 903**	**89 579**	**21 310**	**3 841**	**43.8**	**14.0**
541	Professional, scientific, & technical services	917	234 903	89 579	21 310	3 841	43.8	14.0
5411	Legal services	324	78 480	30 356	7 059	1 167	44.6	6.6
54111	Offices of lawyers	289	64 167	23 469	5 297	889	52.4	7.7
541110	Offices of lawyers	289	64 167	23 469	5 297	889	52.4	7.7
5411101	Offices of lawyers (except legal aid societies)	289	64 167	23 469	5 297	889	52.4	7.7
54119	Other legal services	35	14 313	6 887	1 762	278	10.0	1.6
541191	Title abstract & settlement offices	34	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	249	46 409	17 806	4 684	1 124	59.0	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	249	46 409	17 806	4 684	1 124	59.0	5.7
541211	Offices of certified public accountants	131	31 330	13 369	3 179	567	57.6	4.3
541213	Tax return preparation services	47	D	D	D	e	D	D
541219	Other accounting services	68	D	D	D	c	D	D
5413	Architectural, engineering, & related services	147	63 516	25 880	6 115	860	32.6	28.7
54131	Architectural services	28	7 539	1 953	393	77	53.8	25.1
541310	Architectural services	28	7 539	1 953	393	77	53.8	25.1
54133	Engineering services	58	38 652	16 278	4 060	473	29.3	37.6
541330	Engineering services	58	38 652	16 278	4 060	473	29.3	37.6
54137	Surveying & mapping (except geophysical) services	42	10 076	4 605	955	197	32.6	4.1
541370	Surveying & mapping (except geophysical) services	42	10 076	4 605	955	197	32.6	4.1
5414	Specialized design services	21	3 294	498	121	27	49.8	23.2
54143	Graphic design services	14	D	D	D	a	D	D
541430	Graphic design services	14	D	D	D	a	D	D
5415	Computer systems design & related services	42	9 954	3 844	870	128	43.0	7.4
54151	Computer systems design & related services	42	9 954	3 844	870	128	43.0	7.4
5416	Management, scientific, & technical consulting services	66	16 607	6 886	1 536	287	35.9	13.0
54161	Management consulting services	29	4 229	1 848	381	114	38.7	34.8
54162	Environmental consulting services	16	D	D	D	c	D	D
541620	Environmental consulting services	16	D	D	D	c	D	D
54169	Other scientific & technical consulting services	21	D	D	D	b	D	D
541690	Other scientific & technical consulting services	21	D	D	D	b	D	D
5418	Advertising & related services	28	8 557	2 415	480	132	52.5	30.8
5419	Other professional, scientific, & technical services	31	6 308	1 138	256	87	44.0	4.2
54192	Photographic services	26	D	D	D	b	D	D
541921	Photographic studios, portrait	24	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	ALBUQUERQUE, NM MSA								
54	**Professional, scientific, & technical services**	**27**	**45 331**	**43 413**	**20 171**	**4 870**	**487**	**4.8**	**3.4**
541	Professional, scientific, & technical services	27	45 331	43 413	20 171	4 870	487	4.8	3.4
5417	Scientific research & development services	21	43 521	41 584	18 977	4 608	432	4.6	3.6
54171	R&D in the physical, engineering, & life sciences	17	43 200	41 279	18 798	4 595	428	4.2	3.3
541710	R&D in the physical, engineering, & life sciences	17	43 200	41 279	18 798	4 595	428	4.2	3.3
5417102	Research & development in the life sciences	10	D	D	D	D	e	D	D
	LAS CRUCES, NM MSA								
54	**Professional, scientific, & technical services**	**9**	**3 010**	**2 754**	**1 401**	**371**	**52**	**20.3**	**–**
541	Professional, scientific, & technical services	9	3 010	2 754	1 401	371	52	20.3	–
	SANTA FE, NM MSA								
54	**Professional, scientific, & technical services**	**7**	**5 984**	**4 614**	**1 803**	**414**	**50**	**5.7**	**4.3**
541	Professional, scientific, & technical services	7	5 984	4 614	1 803	414	50	5.7	4.3

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	AREA OUTSIDE NEW MEXICO METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**18**	**24 957**	**26 358**	**14 924**	**3 734**	**477**	**–**	**1.9**
541	Professional, scientific, & technical services	18	24 957	26 358	14 924	3 734	477	–	1.9
5417	Scientific research & development services	7	D	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	D	e	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BERNALILLO COUNTY, NM							
54	**Professional, scientific, & technical services**	**1 881**	**2 578 304**	**1 040 389**	**246 590**	**23 092**	**8.6**	**2.9**
541	Professional, scientific, & technical services	1 881	2 578 304	1 040 389	246 590	23 092	8.6	2.9
5411	Legal services	601	277 908	140 181	28 359	3 112	22.3	4.4
54111	Offices of lawyers	586	269 282	135 325	27 379	3 000	22.7	4.5
541110	Offices of lawyers	586	269 282	135 325	27 379	3 000	22.7	4.5
5411101	Offices of lawyers (except legal aid societies)	586	269 282	135 325	27 379	3 000	22.7	4.5
54119	Other legal services	15	8 626	4 856	980	112	11.7	.6
541191	Title abstract & settlement offices	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	280	102 244	41 796	9 819	1 731	31.9	10.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	280	102 244	41 796	9 819	1 731	31.9	10.6
541211	Offices of certified public accountants	164	77 101	33 313	7 720	996	31.6	9.2
541213	Tax return preparation services	17	4 781	1 759	622	320	37.2	3.5
541219	Other accounting services	94	10 853	3 714	844	225	59.7	3.5
5413	Architectural, engineering, & related services	365	466 019	198 806	46 796	4 844	10.0	5.3
54131	Architectural services	83	D	D	D	f	D	D
541310	Architectural services	83	D	D	D	f	D	D
54133	Engineering services	214	354 572	150 760	36 005	3 388	7.9	5.6
541330	Engineering services	214	354 572	150 760	36 005	3 388	7.9	5.6
54135	Building inspection services	10	D	D	D	b	D	D
541350	Building inspection services	10	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	35	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	35	D	D	D	c	D	D
54138	Testing laboratories	19	33 929	17 395	3 924	488	3.8	–
541380	Testing laboratories	19	33 929	17 395	3 924	488	3.8	–
5414	Specialized design services	52	D	D	D	e	D	D
54141	Interior design services	13	D	D	D	b	D	D
541410	Interior design services	13	D	D	D	b	D	D
54142	Industrial design services	6	8 861	6 419	2 126	155	7.0	–
541420	Industrial design services	6	8 861	6 419	2 126	155	7.0	–
54143	Graphic design services	31	D	D	D	c	D	D
541430	Graphic design services	31	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	26	D	D	D	c	D	D
5415	Computer systems design & related services	150	113 163	62 426	14 755	1 549	13.3	7.6
54151	Computer systems design & related services	150	113 163	62 426	14 755	1 549	13.3	7.6
541511	Custom computer programming services	52	32 496	17 111	4 008	495	22.6	20.1
541512	Computer systems design services	76	56 312	29 361	7 077	598	12.2	3.3
5415121	Computer systems integrators	39	43 594	23 094	5 507	441	8.2	3.6
5415122	Computer systems consultants (except systems integrators)	37	12 718	6 267	1 570	157	25.9	2.2
541519	Other computer related services	16	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	205	110 519	46 778	9 974	1 168	25.0	9.3
54161	Management consulting services	121	52 221	21 050	4 697	661	36.0	8.1
541611	Administrative management & general management consulting service	60	24 639	11 249	2 630	324	29.9	7.9
541612	Human resources & executive search consulting services	20	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	9	D	D	D	b	D	D
541613	Marketing consulting services	25	D	D	D	b	D	D
541618	Other management consulting services	9	5 898	3 072	776	186	6.4	.8
54162	Environmental consulting services	47	39 657	18 213	3 844	350	13.1	9.2
541620	Environmental consulting services	47	39 657	18 213	3 844	350	13.1	9.2
54169	Other scientific & technical consulting services	37	18 641	7 515	1 433	157	19.3	12.7
541690	Other scientific & technical consulting services	37	18 641	7 515	1 433	157	19.3	12.7

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BERNALILLO COUNTY, NM—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	75	D	D	D	i	D	D
54171	R&D in the physical, engineering, & life sciences	73	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	73	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	61	1 411 806	519 325	128 953	9 551	.9	.1
5418	Advertising & related services	93	45 965	11 391	2 792	411	28.3	8.1
54181	Advertising agencies	43	24 369	6 255	1 501	196	36.8	15.2
541810	Advertising agencies	43	24 369	6 255	1 501	196	36.8	15.2
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
54189	Other services related to advertising	19	D	D	D	c	D	D
541890	Other services related to advertising	19	D	D	D	c	D	D
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	60	D	D	D	e	D	D
54192	Photographic services	40	D	D	D	c	D	D
541921	Photographic studios, portrait	32	7 901	1 782	374	129	13.2	3.4
	CATRON COUNTY, NM							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CHAVES COUNTY, NM							
54	**Professional, scientific, & technical services**	**87**	**37 464**	**13 629**	**3 793**	**458**	**38.9**	**20.6**
541	Professional, scientific, & technical services	87	37 464	13 629	3 793	458	38.9	20.6
5411	Legal services	32	15 349	5 601	1 379	170	31.6	1.1
54111	Offices of lawyers	32	15 349	5 601	1 379	170	31.6	1.1
541110	Offices of lawyers	32	15 349	5 601	1 379	170	31.6	1.1
5411101	Offices of lawyers (except legal aid societies)	32	15 349	5 601	1 379	170	31.6	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	6 377	2 729	720	114	49.2	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	6 377	2 729	720	114	49.2	3.3
541211	Offices of certified public accountants	14	5 485	2 485	640	84	49.8	2.2
5413	Architectural, engineering, & related services	13	10 679	4 337	1 436	125	20.7	68.3
54133	Engineering services	5	8 616	3 598	1 251	102	13.3	75.3
541330	Engineering services	5	8 616	3 598	1 251	102	13.3	75.3
5418	Advertising & related services	4	D	D	D	b	D	D
	CIBOLA COUNTY, NM							
54	**Professional, scientific, & technical services**	**18**	**3 090**	**1 084**	**273**	**62**	**50.3**	**9.9**
541	Professional, scientific, & technical services	18	3 090	1 084	273	62	50.3	9.9
	COLFAX COUNTY, NM							
54	**Professional, scientific, & technical services**	**31**	**5 049**	**1 983**	**444**	**77**	**61.0**	**13.3**
541	Professional, scientific, & technical services	31	5 049	1 983	444	77	61.0	13.3
	CURRY COUNTY, NM							
54	**Professional, scientific, & technical services**	**66**	**13 470**	**5 337**	**1 120**	**249**	**53.4**	**8.6**
541	Professional, scientific, & technical services	66	13 470	5 337	1 120	249	53.4	8.6
5411	Legal services	28	5 724	2 338	420	89	54.0	15.4
54111	Offices of lawyers	25	4 934	1 942	358	72	57.6	17.9
541110	Offices of lawyers	25	4 934	1 942	358	72	57.6	17.9
5411101	Offices of lawyers (except legal aid societies)	25	4 934	1 942	358	72	57.6	17.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	3 649	1 449	335	88	85.3	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	3 649	1 449	335	88	85.3	3.8
	DEBACA COUNTY, NM							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DONA ANA COUNTY, NM							
54	**Professional, scientific, & technical services**	**222**	**107 316**	**45 697**	**9 266**	**1 334**	**42.1**	**7.3**
541	Professional, scientific, & technical services	222	107 316	45 697	9 266	1 334	42.1	7.3
5411	Legal services	69	19 892	8 510	2 065	293	38.2	10.0
54111	Offices of lawyers	64	16 343	6 829	1 748	232	44.3	12.2
541110	Offices of lawyers	64	16 343	6 829	1 748	232	44.3	12.2
5411101	Offices of lawyers (except legal aid societies)	64	16 343	6 829	1 748	232	44.3	12.2
54119	Other legal services	5	3 549	1 681	317	61	10.4	–
541191	Title abstract & settlement offices	5	3 549	1 681	317	61	10.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	9 328	4 141	1 016	238	42.2	13.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	9 328	4 141	1 016	238	42.2	13.1
541211	Offices of certified public accountants	25	6 806	3 285	805	156	52.6	3.7
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	45	45 674	19 963	3 106	412	53.3	3.7
54133	Engineering services	28	41 318	18 029	2 737	348	57.4	3.7
541330	Engineering services	28	41 318	18 029	2 737	348	57.4	3.7
5415	Computer systems design & related services	14	9 103	4 873	985	105	5.1	1.3
54151	Computer systems design & related services	14	9 103	4 873	985	105	5.1	1.3
541511	Custom computer programming services	8	8 564	4 652	945	90	.5	1.4
5416	Management, scientific, & technical consulting services	17	7 940	3 278	851	79	9.2	26.0
54161	Management consulting services	9	5 560	2 164	589	52	4.8	7.0
5417	Scientific research & development services	13	8 547	3 889	979	113	55.3	3.7
5418	Advertising & related services	11	4 897	428	93	56	51.4	1.0
54189	Other services related to advertising	6	2 335	264	57	49	–	.1
541890	Other services related to advertising	6	2 335	264	57	49	–	.1
	EDDY COUNTY, NM							
54	**Professional, scientific, & technical services**	**53**	**20 250**	**8 995**	**2 198**	**231**	**31.5**	**28.1**
541	Professional, scientific, & technical services	53	20 250	8 995	2 198	231	31.5	28.1
5411	Legal services	16	5 976	2 877	637	76	41.0	7.9
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	4 452	1 654	442	73	60.0	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	4 452	1 654	442	73	60.0	2.4
5413	Architectural, engineering, & related services	7	7 938	3 416	873	54	11.2	60.4
	GRANT COUNTY, NM							
54	**Professional, scientific, & technical services**	**37**	**8 724**	**3 255**	**778**	**173**	**30.4**	**23.2**
541	Professional, scientific, & technical services	37	8 724	3 255	778	173	30.4	23.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 574	577	151	44	95.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 574	577	151	44	95.2	–
5413	Architectural, engineering, & related services	6	2 297	1 137	293	53	22.6	.3
	GUADALUPE COUNTY, NM							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HARDING COUNTY, NM							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HIDALGO COUNTY, NM							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	LEA COUNTY, NM							
54	**Professional, scientific, & technical services**	**67**	**19 928**	**8 418**	**1 786**	**338**	**35.2**	**4.7**
541	Professional, scientific, & technical services	67	19 928	8 418	1 786	338	35.2	4.7
5411	Legal services	29	6 957	2 817	619	96	43.8	8.6
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	5 460	2 606	579	135	14.5	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	5 460	2 606	579	135	14.5	1.1
541211	Offices of certified public accountants	9	4 144	2 226	437	57	13.4	–
541213	Tax return preparation services	5	1 054	266	114	68	19.4	–
5413	Architectural, engineering, & related services	12	6 322	2 650	535	92	35.9	3.4
54137	Surveying & mapping (except geophysical) services	3	2 436	1 323	292	48	D	–
541370	Surveying & mapping (except geophysical) services	3	2 436	1 323	292	48	D	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LINCOLN COUNTY, NM							
54	**Professional, scientific, & technical services**	**53**	**10 429**	**3 798**	**873**	**154**	**49.5**	**30.2**
541	Professional, scientific, & technical services	53	10 429	3 798	873	154	49.5	30.2
5411	Legal services	17	3 575	1 644	390	66	67.4	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 244	495	118	26	97.1	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 244	495	118	26	97.1	2.9
5413	Architectural, engineering, & related services	12	3 875	1 077	197	47	15.0	72.4
	LOS ALAMOS COUNTY, NM							
54	**Professional, scientific, & technical services**	**67**	**76 202**	**32 054**	**7 597**	**728**	**7.9**	**7.5**
541	Professional, scientific, & technical services	67	76 202	32 054	7 597	728	7.9	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	49 202	19 943	4 873	453	5.8	5.4
54133	Engineering services	24	48 961	19 832	4 855	449	5.5	5.3
541330	Engineering services	24	48 961	19 832	4 855	449	5.5	5.3
5415	Computer systems design & related services	15	11 118	5 595	1 229	102	9.1	24.2
54151	Computer systems design & related services	15	11 118	5 595	1 229	102	9.1	24.2
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	5 213	3 116	613	56	5.0	3.2
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5417	Scientific research & development services	7	D	D	D	b	D	D
	LUNA COUNTY, NM							
54	**Professional, scientific, & technical services**	**20**	**2 669**	**1 079**	**263**	**68**	**70.4**	**7.3**
541	Professional, scientific, & technical services	20	2 669	1 079	263	68	70.4	7.3
	MCKINLEY COUNTY, NM							
54	**Professional, scientific, & technical services**	**38**	**10 590**	**3 736**	**905**	**219**	**27.0**	**5.2**
541	Professional, scientific, & technical services	38	10 590	3 736	905	219	27.0	5.2
5411	Legal services	14	4 188	1 759	345	54	23.4	6.7
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 571	1 465	465	140	36.7	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 571	1 465	465	140	36.7	7.6
541213	Tax return preparation services	5	1 486	551	267	104	18.0	13.1
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
	MORA COUNTY, NM							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	OTERO COUNTY, NM							
54	**Professional, scientific, & technical services**	**53**	**12 250**	**5 344**	**1 241**	**240**	**33.4**	**7.1**
541	Professional, scientific, & technical services	53	12 250	5 344	1 241	240	33.4	7.1
5411	Legal services	24	4 903	2 033	458	84	46.8	5.4
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 023	665	196	72	32.3	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 023	665	196	72	32.3	7.3
5413	Architectural, engineering, & related services	7	3 686	2 022	460	54	14.3	12.1
	QUAY COUNTY, NM							
54	**Professional, scientific, & technical services**	**12**	**1 838**	**812**	**154**	**48**	**44.8**	**6.1**
541	Professional, scientific, & technical services	12	1 838	812	154	48	44.8	6.1
	RIO ARRIBA COUNTY, NM							
54	**Professional, scientific, & technical services**	**35**	**5 886**	**1 576**	**374**	**87**	**66.5**	**13.1**
541	Professional, scientific, & technical services	35	5 886	1 576	374	87	66.5	13.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 649	204	61	21	90.3	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 649	204	61	21	90.3	8.9
541213	Tax return preparation services	2	D	D	D	a	D	D

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Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROOSEVELT COUNTY, NM							
54	**Professional, scientific, & technical services**	**12**	**2 169**	**612**	**172**	**37**	**54.2**	**12.8**
541	Professional, scientific, & technical services	12	2 169	612	172	37	54.2	12.8
	SANDOVAL COUNTY, NM							
54	**Professional, scientific, & technical services**	**97**	**28 033**	**10 692**	**2 385**	**396**	**56.1**	**8.4**
541	Professional, scientific, & technical services	97	28 033	10 692	2 385	396	56.1	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 327	516	112	66	45.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 327	516	112	66	45.8	–
541213	Tax return preparation services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	9 932	5 222	1 211	109	45.0	6.1
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	27	8 165	2 839	599	115	65.7	9.6
54161	Management consulting services	14	3 535	1 614	361	61	24.7	21.7
54162	Environmental consulting services	7	D	D	D	b	D	D
541620	Environmental consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	a	D	D
	SAN JUAN COUNTY, NM							
54	**Professional, scientific, & technical services**	**166**	**50 948**	**19 947**	**4 750**	**919**	**41.3**	**12.0**
541	Professional, scientific, & technical services	166	50 948	19 947	4 750	919	41.3	12.0
5411	Legal services	49	11 509	4 262	1 180	172	45.5	8.9
54111	Offices of lawyers	46	8 352	2 943	632	127	62.7	12.2
541110	Offices of lawyers	46	8 352	2 943	632	127	62.7	12.2
5411101	Offices of lawyers (except legal aid societies)	46	8 352	2 943	632	127	62.7	12.2
54119	Other legal services	3	3 157	1 319	548	45	–	–
541191	Title abstract & settlement offices	3	3 157	1 319	548	45	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	6 674	2 792	839	195	66.8	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	6 674	2 792	839	195	66.8	5.2
541211	Offices of certified public accountants	15	4 224	1 649	439	85	74.5	7.6
541213	Tax return preparation services	11	936	300	135	42	50.5	–
5413	Architectural, engineering, & related services	35	18 868	7 167	1 500	246	39.8	7.9
54133	Engineering services	15	8 439	3 272	640	98	49.0	8.1
541330	Engineering services	15	8 439	3 272	640	98	49.0	8.1
54137	Surveying & mapping (except geophysical) services	8	3 334	1 263	270	50	34.9	.6
541370	Surveying & mapping (except geophysical) services	8	3 334	1 263	270	50	34.9	.6
5416	Management, scientific, & technical consulting services	23	9 510	4 192	976	208	25.4	8.3
54162	Environmental consulting services	6	5 541	2 114	486	70	19.3	10.6
541620	Environmental consulting services	6	5 541	2 114	486	70	19.3	10.6
5418	Advertising & related services	6	D	D	D	b	D	D
	SAN MIGUEL COUNTY, NM							
54	**Professional, scientific, & technical services**	**30**	**3 975**	**1 324**	**287**	**87**	**55.8**	**9.7**
541	Professional, scientific, & technical services	30	3 975	1 324	287	87	55.8	9.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 211	226	59	32	77.3	18.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 211	226	59	32	77.3	18.1
	SANTA FE COUNTY, NM							
54	**Professional, scientific, & technical services**	**464**	**205 909**	**85 091**	**22 114**	**1 964**	**32.5**	**8.9**
541	Professional, scientific, & technical services	464	205 909	85 091	22 114	1 964	32.5	8.9
5411	Legal services	147	84 328	35 953	7 991	735	20.0	7.2
54111	Offices of lawyers	143	80 497	34 401	7 654	680	20.9	4.3
541110	Offices of lawyers	143	80 497	34 401	7 654	680	20.9	4.3
5411101	Offices of lawyers (except legal aid societies)	143	80 497	34 401	7 654	680	20.9	4.3
54119	Other legal services	4	3 831	1 552	337	55	2.7	69.3
541191	Title abstract & settlement offices	4	3 831	1 552	337	55	2.7	69.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	61	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	61	D	D	D	e	D	D
541211	Offices of certified public accountants	33	D	D	D	c	D	D
541213	Tax return preparation services	9	D	D	D	b	D	D
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	92	30 726	12 162	2 681	416	46.8	5.8
54131	Architectural services	40	D	D	D	c	D	D
541310	Architectural services	40	D	D	D	c	D	D
54133	Engineering services	35	12 252	6 182	1 445	198	41.7	.5
541330	Engineering services	35	12 252	6 182	1 445	198	41.7	.5
54137	Surveying & mapping (except geophysical) services	15	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	15	D	D	D	b	D	D

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SANTA FE COUNTY, NM—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	20	8 339	1 329	302	50	32.8	–
54141	Interior design services	7	D	D	D	b	D	D
541410	Interior design services	7	D	D	D	b	D	D
54143	Graphic design services	11	5 270	723	146	26	38.3	–
541430	Graphic design services	11	5 270	723	146	26	38.3	–
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5414302	Commercial art	2	D	D	D	a	D	D
5415	Computer systems design & related services	34	26 336	14 996	6 632	160	9.6	10.1
54151	Computer systems design & related services	34	26 336	14 996	6 632	160	9.6	10.1
541511	Custom computer programming services	21	19 013	12 007	5 860	108	5.1	10.3
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	68	24 731	9 208	1 659	198	61.0	12.0
54161	Management consulting services	46	D	D	D	c	D	D
541611	Administrative management & general management consulting service	25	D	D	D	c	D	D
541613	Marketing consulting services	9	D	D	D	b	D	D
54169	Other scientific & technical consulting services	13	D	D	D	b	D	D
541690	Other scientific & technical consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	21	6 581	1 277	272	42	51.8	42.9
5419	Other professional, scientific, & technical services	14	4 420	1 049	264	61	43.8	25.2
54192	Photographic services	9	D	D	D	b	D	D
541922	Commercial photography	5	D	D	D	b	D	D
	SIERRA COUNTY, NM							
54	**Professional, scientific, & technical services**	**18**	**1 897**	**614**	**124**	**41**	**96.0**	**.5**
541	Professional, scientific, & technical services	18	1 897	614	124	41	96.0	.5
	SOCORRO COUNTY, NM							
54	**Professional, scientific, & technical services**	**20**	**7 634**	**2 765**	**651**	**102**	**43.8**	**9.1**
541	Professional, scientific, & technical services	20	7 634	2 765	651	102	43.8	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	890	268	63	20	67.1	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	890	268	63	20	67.1	9.8
5413	Architectural, engineering, & related services	3	1 528	613	133	26	60.2	39.8
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
	TAOS COUNTY, NM							
54	**Professional, scientific, & technical services**	**71**	**11 793**	**3 978**	**851**	**181**	**68.5**	**7.3**
541	Professional, scientific, & technical services	71	11 793	3 978	851	181	68.5	7.3
5411	Legal services	29	4 300	1 369	305	67	74.4	7.8
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 828	880	192	34	38.1	17.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 828	880	192	34	38.1	17.3
5413	Architectural, engineering, & related services	15	2 006	621	119	35	71.0	7.4
	TORRANCE COUNTY, NM							
54	**Professional, scientific, & technical services**	**10**	**1 559**	**435**	**78**	**24**	**76.7**	**–**
541	Professional, scientific, & technical services	10	1 559	435	78	24	76.7	–
	UNION COUNTY, NM							
54	**Professional, scientific, & technical services**	**7**	**999**	**349**	**85**	**17**	**87.0**	**7.0**
541	Professional, scientific, & technical services	7	999	349	85	17	87.0	7.0
	VALENCIA COUNTY, NM							
54	**Professional, scientific, & technical services**	**54**	**12 722**	**3 777**	**832**	**180**	**50.9**	**5.5**
541	Professional, scientific, & technical services	54	12 722	3 777	832	180	50.9	5.5
5411	Legal services	21	5 818	1 900	459	85	52.4	1.3
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 101	302	88	29	56.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 101	302	88	29	56.1	–
5413	Architectural, engineering, & related services	13	3 913	1 171	253	53	59.5	3.6

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALAMOGORDO, NM							
54	**Professional, scientific, & technical services**	**45**	**8 262**	**3 241**	**799**	**187**	**40.9**	**9.8**
541	Professional, scientific, & technical services	45	8 262	3 241	799	187	40.9	9.8
5411	Legal services	23	D	D	D	b	D	D
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 023	665	196	72	32.3	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 023	665	196	72	32.3	7.3
	ALBUQUERQUE, NM							
54	**Professional, scientific, & technical services**	**1 746**	**D**	**D**	**D**	**j**	**D**	**D**
541	Professional, scientific, & technical services	1 746	D	D	D	j	D	D
5411	Legal services	584	274 423	139 445	28 183	3 082	22.0	4.4
54111	Offices of lawyers	571	D	D	D	h	D	D
541110	Offices of lawyers	571	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	571	D	D	D	h	D	D
54119	Other legal services	13	D	D	D	c	D	D
541191	Title abstract & settlement offices	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	264	100 587	41 176	9 672	1 692	31.2	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	264	100 587	41 176	9 672	1 692	31.2	10.7
541211	Offices of certified public accountants	156	76 242	32 955	7 629	977	31.3	9.2
541213	Tax return preparation services	16	D	D	D	e	D	D
541219	Other accounting services	87	D	D	D	c	D	D
5413	Architectural, engineering, & related services	328	454 952	193 282	45 704	4 705	9.5	5.1
54131	Architectural services	82	D	D	D	f	D	D
541310	Architectural services	82	D	D	D	f	D	D
54133	Engineering services	191	346 771	147 080	35 180	3 298	7.4	5.3
541330	Engineering services	191	346 771	147 080	35 180	3 298	7.4	5.3
54135	Building inspection services	8	D	D	D	b	D	D
541350	Building inspection services	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	29	13 081	5 967	1 525	208	16.4	6.1
541370	Surveying & mapping (except geophysical) services	29	13 081	5 967	1 525	208	16.4	6.1
54138	Testing laboratories	15	32 922	16 637	3 835	468	3.9	–
541380	Testing laboratories	15	32 922	16 637	3 835	468	3.9	–
5414	Specialized design services	48	28 055	10 920	3 168	319	24.2	1.5
54141	Interior design services	11	D	D	D	b	D	D
541410	Interior design services	11	D	D	D	b	D	D
54142	Industrial design services	6	8 861	6 419	2 126	155	7.0	–
541420	Industrial design services	6	8 861	6 419	2 126	155	7.0	–
54143	Graphic design services	29	D	D	D	c	D	D
541430	Graphic design services	29	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	25	D	D	D	c	D	D
5415	Computer systems design & related services	132	108 598	60 528	14 256	1 373	13.0	6.1
54151	Computer systems design & related services	132	108 598	60 528	14 256	1 373	13.0	6.1
541511	Custom computer programming services	45	29 213	15 605	3 587	338	24.7	15.4
541512	Computer systems design services	70	55 268	29 054	7 018	589	11.1	3.4
5415121	Computer systems integrators	37	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	33	D	D	D	c	D	D
541519	Other computer related services	12	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	181	103 294	43 674	9 349	1 090	23.7	9.8
54161	Management consulting services	106	45 556	18 202	4 120	590	35.1	9.2
541611	Administrative management & general management consulting service	51	18 856	8 687	2 127	261	27.9	10.3
541612	Human resources & executive search consulting services	18	14 600	4 469	761	83	63.4	8.0
5416123	Human resources & personnel management consulting	7	11 239	2 915	330	30	67.8	10.4
541613	Marketing consulting services	22	D	D	D	b	D	D
541618	Other management consulting services	8	D	D	D	c	D	D
54162	Environmental consulting services	41	39 180	17 973	3 796	343	12.6	9.2
541620	Environmental consulting services	41	39 180	17 973	3 796	343	12.6	9.2
54169	Other scientific & technical consulting services	34	18 558	7 499	1 433	157	19.0	12.7
541690	Other scientific & technical consulting services	34	18 558	7 499	1 433	157	19.0	12.7
5417	Scientific research & development services	68	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	66	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	66	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	54	D	D	D	g	D	D
5418	Advertising & related services	88	D	D	D	e	D	D
54181	Advertising agencies	43	24 369	6 255	1 501	196	36.8	15.2
541810	Advertising agencies	43	24 369	6 255	1 501	196	36.8	15.2
54189	Other services related to advertising	18	D	D	D	c	D	D
541890	Other services related to advertising	18	D	D	D	c	D	D
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	53	D	D	D	e	D	D
54192	Photographic services	36	9 259	1 974	416	134	11.3	7.8
541921	Photographic studios, portrait	29	7 529	1 716	360	124	13.9	1.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ARTESIA, NM							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 725	640	175	30	46.0	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 725	640	175	30	46.0	3.8
	AZTEC, NM							
54	**Professional, scientific, & technical services**	**9**	**803**	**218**	**55**	**20**	**87.0**	**13.0**
	BAYARD, NM							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BELEN, NM							
54	**Professional, scientific, & technical services**	**8**	**1 340**	**292**	**82**	**20**	**49.0**	**–**
541	Professional, scientific, & technical services	8	1 340	292	82	20	49.0	–
	BERNALILLO, NM							
54	**Professional, scientific, & technical services**	**6**	**2 779**	**812**	**202**	**59**	**2.2**	**46.3**
541	Professional, scientific, & technical services	6	2 779	812	202	59	2.2	46.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
541213	Tax return preparation services	1	D	D	D	b	D	D
	BLOOMFIELD, NM							
54	**Professional, scientific, & technical services**	**4**	**1 749**	**645**	**118**	**17**	**55.2**	**44.8**
541	Professional, scientific, & technical services	4	1 749	645	118	17	55.2	44.8
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	BOSQUE FARMS, NM							
54	**Professional, scientific, & technical services**	**6**	**967**	**197**	**30**	**11**	**15.4**	**22.4**
541	Professional, scientific, & technical services	6	967	197	30	11	15.4	22.4
	CARLSBAD, NM							
54	**Professional, scientific, & technical services**	**36**	**15 921**	**6 563**	**1 637**	**168**	**31.6**	**35.1**
541	Professional, scientific, & technical services	36	15 921	6 563	1 637	168	31.6	35.1
5411	Legal services	11	3 548	1 128	263	47	56.3	13.3
54111	Offices of lawyers	11	3 548	1 128	263	47	56.3	13.3
541110	Offices of lawyers	11	3 548	1 128	263	47	56.3	13.3
5411101	Offices of lawyers (except legal aid societies)	11	3 548	1 128	263	47	56.3	13.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	7 938	3 416	873	54	11.2	60.4
	CLOVIS, NM							
54	**Professional, scientific, & technical services**	**60**	**11 646**	**4 430**	**899**	**210**	**57.8**	**9.5**
541	Professional, scientific, & technical services	60	11 646	4 430	899	210	57.8	9.5
5411	Legal services	28	5 724	2 338	420	89	54.0	15.4
54111	Offices of lawyers	25	4 934	1 942	358	72	57.6	17.9
541110	Offices of lawyers	25	4 934	1 942	358	72	57.6	17.9
5411101	Offices of lawyers (except legal aid societies)	25	4 934	1 942	358	72	57.6	17.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	b	D	D
	CORRALES, NM *							
54	**Professional, scientific, & technical services**	**27**	**10 109**	**4 330**	**1 016**	**121**	**47.5**	**8.5**
541	Professional, scientific, & technical services	27	10 109	4 330	1 016	121	47.5	8.5
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	4 913	2 015	428	57	62.6	.3
54161	Management consulting services	6	3 892	1 644	353	42	56.3	–
	CORRALES, NM (BERNALILLO COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**2 178**	**602**	**135**	**7**	**88.6**	**6.9**
541	Professional, scientific, & technical services	5	2 178	602	135	7	88.6	6.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CORRALES, NM (SANDOVAL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**22**	**7 931**	**3 728**	**881**	**114**	**36.2**	**8.9**
541	Professional, scientific, & technical services	22	7 931	3 728	881	114	36.2	8.9
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
	DEMING, NM							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	b	D	D
	ESPANOLA, NM *							
54	**Professional, scientific, & technical services**	**21**	**4 643**	**1 024**	**261**	**63**	**71.6**	**8.6**
541	Professional, scientific, & technical services	21	4 643	1 024	261	63	71.6	8.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 617	199	59	18	91.4	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 617	199	59	18	91.4	8.6
541213	Tax return preparation services	1	D	D	D	a	D	D
	ESPANOLA, NM (RIO ARRIBA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
541213	Tax return preparation services	1	D	D	D	a	D	D
	ESPANOLA, NM (SANTA FE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	EUNICE, NM							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	FARMINGTON, NM							
54	**Professional, scientific, & technical services**	**125**	**42 799**	**17 203**	**4 191**	**768**	**37.8**	**9.3**
541	Professional, scientific, & technical services	125	42 799	17 203	4 191	768	37.8	9.3
5411	Legal services	39	9 643	3 803	1 085	148	45.4	4.5
54111	Offices of lawyers	36	6 486	2 484	537	103	67.5	6.7
541110	Offices of lawyers	36	6 486	2 484	537	103	67.5	6.7
5411101	Offices of lawyers (except legal aid societies)	36	6 486	2 484	537	103	67.5	6.7
54119	Other legal services	3	3 157	1 319	548	45	–	–
541191	Title abstract & settlement offices	3	3 157	1 319	548	45	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	6 299	2 638	801	184	65.3	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	6 299	2 638	801	184	65.3	5.5
541211	Offices of certified public accountants	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	15 496	6 174	1 309	214	31.9	4.4
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	8 173	3 600	874	159	23.2	8.1
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	GALLUP, NM							
54	**Professional, scientific, & technical services**	**33**	**8 750**	**3 475**	**833**	**191**	**32.6**	**3.7**
541	Professional, scientific, & technical services	33	8 750	3 475	833	191	32.6	3.7
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	c	D	D
541213	Tax return preparation services	4	D	D	D	b	D	D
	GRANTS, NM							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D

See footnotes at end of table.

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	HOBBS, NM							
54	**Professional, scientific, & technical services**	**51**	**17 071**	**7 348**	**1 569**	**283**	**34.9**	**4.7**
541	Professional, scientific, & technical services	51	17 071	7 348	1 569	283	34.9	4.7
5411	Legal services	20	4 787	1 966	446	65	47.6	10.2
54111	Offices of lawyers	20	4 787	1 966	446	65	47.6	10.2
541110	Offices of lawyers	20	4 787	1 966	446	65	47.6	10.2
5411101	Offices of lawyers (except legal aid societies)	20	4 787	1 966	446	65	47.6	10.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	c	D	D
541211	Offices of certified public accountants	8	D	D	D	b	D	D
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	3	2 436	1 323	292	48	D	–
541370	Surveying & mapping (except geophysical) services	3	2 436	1 323	292	48	D	–
	LAS CRUCES, NM							
54	**Professional, scientific, & technical services**	**184**	**66 062**	**27 101**	**6 248**	**970**	**42.6**	**8.1**
541	Professional, scientific, & technical services	184	66 062	27 101	6 248	970	42.6	8.1
5411	Legal services	64	18 868	8 281	2 015	282	36.2	10.6
54111	Offices of lawyers	60	D	D	D	c	D	D
541110	Offices of lawyers	60	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	60	D	D	D	c	D	D
54119	Other legal services	4	D	D	D	b	D	D
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	8 522	3 888	949	217	42.8	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	8 522	3 888	949	217	42.8	9.0
541211	Offices of certified public accountants	23	D	D	D	c	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	35	15 832	6 924	1 441	226	56.7	10.6
54133	Engineering services	20	D	D	D	c	D	D
541330	Engineering services	20	D	D	D	c	D	D
5415	Computer systems design & related services	8	4 136	2 052	378	31	11.2	–
54151	Computer systems design & related services	8	4 136	2 052	378	31	11.2	–
5416	Management, scientific, & technical consulting services	11	D	D	D	b	D	D
54161	Management consulting services	7	D	D	D	b	D	D
5417	Scientific research & development services	8	6 486	2 789	662	86	68.8	4.8
5418	Advertising & related services	11	4 897	428	93	56	51.4	1.0
54189	Other services related to advertising	6	2 335	264	57	49	–	.1
541890	Other services related to advertising	6	2 335	264	57	49	–	.1
	LAS VEGAS, NM							
54	**Professional, scientific, & technical services**	**27**	**3 690**	**1 230**	**276**	**84**	**53.2**	**10.5**
541	Professional, scientific, & technical services	27	3 690	1 230	276	84	53.2	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
	LORDSBURG, NM							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	LOS LUNAS, NM							
54	**Professional, scientific, & technical services**	**27**	**8 636**	**2 674**	**630**	**122**	**54.1**	**1.0**
541	Professional, scientific, & technical services	27	8 636	2 674	630	122	54.1	1.0
5411	Legal services	17	5 376	1 761	422	77	48.5	1.4
5413	Architectural, engineering, & related services	6	2 980	867	194	39	60.3	–
	LOS RANCHOS DE ALBUQUERQUE, NM							
54	**Professional, scientific, & technical services**	**12**	**2 933**	**573**	**163**	**26**	**53.4**	**3.0**
541	Professional, scientific, & technical services	12	2 933	573	163	26	53.4	3.0
	LOVINGTON, NM							
54	**Professional, scientific, & technical services**	**9**	**2 118**	**739**	**161**	**34**	**27.6**	**5.1**
541	Professional, scientific, & technical services	9	2 118	739	161	34	27.6	5.1
	PORTALES, NM							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RATON, NM							
54	**Professional, scientific, & technical services**	**17**	**3 213**	**1 417**	**351**	**54**	**72.8**	**2.3**
541	Professional, scientific, & technical services	17	3 213	1 417	351	54	72.8	2.3
	RIO RANCHO, NM *							
54	**Professional, scientific, & technical services**	**53**	**15 322**	**5 723**	**1 228**	**196**	**74.2**	**2.1**
541	Professional, scientific, & technical services	53	15 322	5 723	1 228	196	74.2	2.1
5413	Architectural, engineering, & related services	10	6 382	3 397	695	67	56.7	1.0
5416	Management, scientific, & technical consulting services	11	3 817	905	199	44	94.8	.2
	RIO RANCHO, NM (SANDOVAL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**53**	**15 322**	**5 723**	**1 228**	**196**	**74.2**	**2.1**
541	Professional, scientific, & technical services	53	15 322	5 723	1 228	196	74.2	2.1
5413	Architectural, engineering, & related services	10	6 382	3 397	695	67	56.7	1.0
5416	Management, scientific, & technical consulting services	11	3 817	905	199	44	94.8	.2
	ROSWELL, NM							
54	**Professional, scientific, & technical services**	**84**	**37 299**	**13 578**	**3 785**	**456**	**38.7**	**20.6**
541	Professional, scientific, & technical services	84	37 299	13 578	3 785	456	38.7	20.6
5411	Legal services	32	15 349	5 601	1 379	170	31.6	1.1
54111	Offices of lawyers	32	15 349	5 601	1 379	170	31.6	1.1
541110	Offices of lawyers	32	15 349	5 601	1 379	170	31.6	1.1
5411101	Offices of lawyers (except legal aid societies)	32	15 349	5 601	1 379	170	31.6	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	c	D	D
541211	Offices of certified public accountants	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	10 679	4 337	1 436	125	20.7	68.3
54133	Engineering services	5	8 616	3 598	1 251	102	13.3	75.3
541330	Engineering services	5	8 616	3 598	1 251	102	13.3	75.3
5418	Advertising & related services	4	D	D	D	b	D	D
	RUIDOSO, NM							
54	**Professional, scientific, & technical services**	**42**	**7 286**	**3 002**	**660**	**121**	**49.5**	**24.6**
541	Professional, scientific, & technical services	42	7 286	3 002	660	121	49.5	24.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 244	495	118	26	97.1	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 244	495	118	26	97.1	2.9
5413	Architectural, engineering, & related services	8	2 288	875	153	41	12.9	65.7
	SANTA FE, NM							
54	**Professional, scientific, & technical services**	**408**	**194 764**	**81 925**	**21 410**	**1 864**	**30.6**	**8.6**
541	Professional, scientific, & technical services	408	194 764	81 925	21 410	1 864	30.6	8.6
5411	Legal services	144	D	D	D	f	D	D
54111	Offices of lawyers	140	D	D	D	f	D	D
541110	Offices of lawyers	140	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	140	D	D	D	f	D	D
54119	Other legal services	4	3 831	1 552	337	55	2.7	69.3
541191	Title abstract & settlement offices	4	3 831	1 552	337	55	2.7	69.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	14 632	6 451	1 656	247	47.0	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	14 632	6 451	1 656	247	47.0	3.9
541211	Offices of certified public accountants	30	11 078	5 273	1 328	150	34.8	3.9
541213	Tax return preparation services	9	D	D	D	b	D	D
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	84	29 981	11 847	2 601	397	45.5	5.9
54131	Architectural services	37	D	D	D	c	D	D
541310	Architectural services	37	D	D	D	c	D	D
54133	Engineering services	31	11 864	5 969	1 391	182	40.0	.4
541330	Engineering services	31	11 864	5 969	1 391	182	40.0	.4
54137	Surveying & mapping (except geophysical) services	14	4 021	1 718	371	59	31.0	10.0
541370	Surveying & mapping (except geophysical) services	14	4 021	1 718	371	59	31.0	10.0
5414	Specialized design services	13	7 672	1 154	261	40	33.5	–
54141	Interior design services	5	D	D	D	b	D	D
541410	Interior design services	5	D	D	D	b	D	D
54143	Graphic design services	7	4 750	580	111	18	41.6	–
541430	Graphic design services	7	4 750	580	111	18	41.6	–
5414302	Commercial art	2	D	D	D	a	D	D
5415	Computer systems design & related services	30	25 701	14 766	6 592	154	8.7	10.4
54151	Computer systems design & related services	30	25 701	14 766	6 592	154	8.7	10.4
541511	Custom computer programming services	17	18 378	11 777	5 820	102	3.7	10.6
541512	Computer systems design services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SANTA FE, NM—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	52	19 165	7 853	1 357	174	57.2	14.3
54161	Management consulting services	38	15 089	6 128	1 010	121	60.0	16.9
541611	Administrative management & general management consulting service	23	D	D	D	b	D	D
541613	Marketing consulting services	5	D	D	D	a	D	D
5418	Advertising & related services	17	6 291	1 190	258	38	50.5	44.3
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	SILVER CITY, NM							
54	**Professional, scientific, & technical services**	**25**	**6 467**	**2 742**	**661**	**143**	**35.1**	**8.2**
541	Professional, scientific, & technical services	25	6 467	2 742	661	143	35.1	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	2 139	1 082	283	51	D	–
	SOCORRO, NM							
54	**Professional, scientific, & technical services**	**16**	**6 897**	**2 606**	**594**	**93**	**37.8**	**10.1**
541	Professional, scientific, & technical services	16	6 897	2 606	594	93	37.8	10.1
5413	Architectural, engineering, & related services	3	1 528	613	133	26	60.2	39.8
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
	TAOS, NM							
54	**Professional, scientific, & technical services**	**49**	**9 350**	**3 257**	**721**	**148**	**66.4**	**6.1**
541	Professional, scientific, & technical services	49	9 350	3 257	721	148	66.4	6.1
5411	Legal services	23	3 854	1 281	296	63	73.5	6.6
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 828	880	192	34	38.1	17.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 828	880	192	34	38.1	17.3
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
	TRUTH OR CONSEQUENCES, NM							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
	TUCUMCARI, NM							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	BALANCE OF BERNALILLO COUNTY, NM							
54	**Professional, scientific, & technical services**	**118**	**D**	**D**	**D**	**i**	**D**	**D**
541	Professional, scientific, & technical services	118	D	D	D	i	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	36	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5415	Computer systems design & related services	17	D	D	D	c	D	D
54151	Computer systems design & related services	17	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	20	D	D	D	b	D	D
54161	Management consulting services	11	D	D	D	b	D	D
5417	Scientific research & development services	7	D	D	D	i	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	7	D	D	D	i	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
	BALANCE OF CATRON COUNTY, NM							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CHAVES COUNTY, NM							
54	**Professional, scientific, & technical services**	**3**	**165**	**51**	**8**	**2**	**86.7**	**13.3**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CIBOLA COUNTY, NM							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF COLFAX COUNTY, NM							
54	**Professional, scientific, & technical services**	**14**	**1 836**	**566**	**93**	**23**	**40.5**	**32.7**
541	Professional, scientific, & technical services	14	1 836	566	93	23	40.5	32.7
	BALANCE OF CURRY COUNTY, NM							
54	**Professional, scientific, & technical services**	**6**	**1 824**	**907**	**221**	**39**	**25.7**	**3.0**
541	Professional, scientific, & technical services	6	1 824	907	221	39	25.7	3.0
	BALANCE OF DEBACA COUNTY, NM							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DONA ANA COUNTY, NM							
54	**Professional, scientific, & technical services**	**38**	**41 254**	**18 596**	**3 018**	**364**	**41.3**	**6.0**
541	Professional, scientific, & technical services	38	41 254	18 596	3 018	364	41.3	6.0
5413	Architectural, engineering, & related services	10	29 842	13 039	1 665	186	51.5	–
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5415	Computer systems design & related services	6	4 967	2 821	607	74	–	2.4
54151	Computer systems design & related services	6	4 967	2 821	607	74	–	2.4
	BALANCE OF EDDY COUNTY, NM							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GRANT COUNTY, NM							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	BALANCE OF GUADALUPE COUNTY, NM							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HARDING COUNTY, NM							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LEA COUNTY, NM							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LINCOLN COUNTY, NM							
54	**Professional, scientific, & technical services**	**11**	**3 143**	**796**	**213**	**33**	**49.4**	**43.1**
541	Professional, scientific, & technical services	11	3 143	796	213	33	49.4	43.1
5413	Architectural, engineering, & related services	4	1 587	202	44	6	18.0	82.0
	BALANCE OF LOS ALAMOS COUNTY, NM							
54	**Professional, scientific, & technical services**	**67**	**76 202**	**32 054**	**7 597**	**728**	**7.9**	**7.5**
541	Professional, scientific, & technical services	67	76 202	32 054	7 597	728	7.9	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	49 202	19 943	4 873	453	5.8	5.4
54133	Engineering services	24	48 961	19 832	4 855	449	5.5	5.3
541330	Engineering services	24	48 961	19 832	4 855	449	5.5	5.3
5415	Computer systems design & related services	15	11 118	5 595	1 229	102	9.1	24.2
54151	Computer systems design & related services	15	11 118	5 595	1 229	102	9.1	24.2
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	5 213	3 116	613	56	5.0	3.2
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5417	Scientific research & development services	7	D	D	D	b	D	D
	BALANCE OF LUNA COUNTY, NM							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MCKINLEY COUNTY, NM							
54	**Professional, scientific, & technical services**	**5**	**1 840**	**261**	**72**	**28**	**–**	**12.6**
541	Professional, scientific, & technical services	5	1 840	261	72	28	–	12.6
	BALANCE OF MORA COUNTY, NM							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	BALANCE OF OTERO COUNTY, NM							
54	**Professional, scientific, & technical services**	**8**	**3 988**	**2 103**	**442**	**53**	**17.7**	**1.5**
541	Professional, scientific, & technical services	8	3 988	2 103	442	53	17.7	1.5
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BALANCE OF QUAY COUNTY, NM							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF RIO ARRIBA COUNTY, NM							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
	BALANCE OF ROOSEVELT COUNTY, NM							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SANDOVAL COUNTY, NM							
54	**Professional, scientific, & technical services**	**16**	**2 001**	**429**	**74**	**27**	**71.5**	**1.5**
541	Professional, scientific, & technical services	16	2 001	429	74	27	71.5	1.5
	BALANCE OF SAN JUAN COUNTY, NM							
54	**Professional, scientific, & technical services**	**28**	**5 597**	**1 881**	**386**	**114**	**57.6**	**21.9**
541	Professional, scientific, & technical services	28	5 597	1 881	386	114	57.6	21.9
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
	BALANCE OF SAN MIGUEL COUNTY, NM							
54	**Professional, scientific, & technical services**	**3**	**285**	**94**	**11**	**3**	**D**	**–**
	BALANCE OF SANTA FE COUNTY, NM							
54	**Professional, scientific, & technical services**	**54**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	54	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	5 566	1 355	302	24	73.8	4.2
54161	Management consulting services	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
54192	Photographic services	4	D	D	D	a	D	D
	BALANCE OF SIERRA COUNTY, NM							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SOCORRO COUNTY, NM							
54	**Professional, scientific, & technical services**	**4**	**737**	**159**	**57**	**9**	**100.0**	**–**
	BALANCE OF TAOS COUNTY, NM							
54	**Professional, scientific, & technical services**	**22**	**2 443**	**721**	**130**	**33**	**76.7**	**11.9**
541	Professional, scientific, & technical services	22	2 443	721	130	33	76.7	11.9
	BALANCE OF TORRANCE COUNTY, NM							
54	**Professional, scientific, & technical services**	**10**	**1 559**	**435**	**78**	**24**	**76.7**	**–**
541	Professional, scientific, & technical services	10	1 559	435	78	24	76.7	–
	BALANCE OF UNION COUNTY, NM							
54	**Professional, scientific, & technical services**	**7**	**999**	**349**	**85**	**17**	**87.0**	**7.0**
541	Professional, scientific, & technical services	7	999	349	85	17	87.0	7.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF VALENCIA COUNTY, NM							
54	**Professional, scientific, & technical services**	**13**	**1 779**	**614**	**90**	**27**	**55.9**	**22.7**
541	Professional, scientific, & technical services	13	1 779	614	90	27	55.9	22.7

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NEW MEXICO

Corrales is in Bernalillo and Sandoval Counties.

Espanola is in Rio Arriba and Sante Fe Counties.

Rio Rancho is in Bernalillo and Sandoval Counties; it annexed into Bernalillo County in January 1994.

U.S. Census Bureau, 1997 Economic Census

Appendix E.
Metropolitan Areas

NEW MEXICO

Albuquerque, NM MSA

Bernalillo County, NM

Sandoval County, NM

Valencia County, NM

Las Cruces, NM MSA

Dona Ana County, NM

Santa Fe, NM MSA

Los Alamos County, NM

Santa Fe County, NM

U.S. Census Bureau, 1997 Economic Census

Nevada

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Economics and Statistics Administration
U.S. CENSUS BUREAU

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEVADA							
54	**Professional, scientific, & technical services**	**4 171**	**2 974 421**	**1 171 101**	**258 306**	**28 963**	**22.2**	**8.9**
541	Professional, scientific, & technical services	4 171	2 974 421	1 171 101	258 306	28 963	22.2	8.9
5411	Legal services	1 166	684 441	323 565	61 198	6 396	23.8	6.5
54111	Offices of lawyers	1 097	629 337	296 069	54 981	5 645	25.7	5.4
541110	Offices of lawyers	1 097	629 337	296 069	54 981	5 645	25.7	5.4
5411101	Offices of lawyers (except legal aid societies)	1 097	629 337	296 069	54 981	5 645	25.7	5.4
54119	Other legal services	69	55 104	27 496	6 217	751	1.7	19.4
541191	Title abstract & settlement offices	47	49 913	25 496	5 709	669	.3	19.4
541199	All other legal services	22	5 191	2 000	508	82	14.7	18.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	620	224 261	92 947	21 179	4 064	25.1	16.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	620	224 261	92 947	21 179	4 064	25.1	16.2
541211	Offices of certified public accountants	297	143 177	58 806	13 098	1 613	26.4	7.3
541213	Tax return preparation services	109	14 510	4 891	1 706	899	29.0	9.9
541214	Payroll services	26	26 811	14 048	2 702	836	6.3	52.9
541219	Other accounting services	188	39 763	15 202	3 673	716	31.4	25.6
5413	Architectural, engineering, & related services	681	937 594	382 812	89 732	8 395	15.7	6.8
54131	Architectural services	131	144 766	49 791	10 955	1 069	17.7	2.3
541310	Architectural services	131	144 766	49 791	10 955	1 069	17.7	2.3
54133	Engineering services	399	710 544	298 466	71 101	6 279	14.8	7.8
541330	Engineering services	399	710 544	298 466	71 101	6 279	14.8	7.8
54134	Drafting services	15	2 537	782	171	49	20.5	1.5
541340	Drafting services	15	2 537	782	171	49	20.5	1.5
54135	Building inspection services	12	1 417	688	119	29	68.7	3.8
541350	Building inspection services	12	1 417	688	119	29	68.7	3.8
54136	Geophysical surveying & mapping services	8	4 126	2 031	390	45	33.5	22.1
541360	Geophysical surveying & mapping services	8	4 126	2 031	390	45	33.5	22.1
54137	Surveying & mapping (except geophysical) services	76	32 776	15 026	3 286	398	28.0	3.2
541370	Surveying & mapping (except geophysical) services	76	32 776	15 026	3 286	398	28.0	3.2
54138	Testing laboratories	40	41 428	16 028	3 710	526	11.7	6.5
541380	Testing laboratories	40	41 428	16 028	3 710	526	11.7	6.5
5414	Specialized design services	153	78 609	17 248	4 038	555	46.6	4.9
54141	Interior design services	87	46 674	9 635	2 394	326	49.2	5.7
541410	Interior design services	87	46 674	9 635	2 394	326	49.2	5.7
54142	Industrial design services	5	2 899	488	36	8	82.7	–
541420	Industrial design services	5	2 899	488	36	8	82.7	–
54143	Graphic design services	57	27 868	6 754	1 501	203	37.1	3.8
541430	Graphic design services	57	27 868	6 754	1 501	203	37.1	3.8
5414301	Graphic design services (except commercial art & medical artists)	48	26 114	6 174	1 376	187	37.9	4.1
5414302	Commercial art	9	1 754	580	125	16	25.1	–
54149	Other specialized design services	4	1 168	371	107	18	79.3	9.8
541490	Other specialized design services	4	1 168	371	107	18	79.3	9.8
5415	Computer systems design & related services	361	183 285	68 913	16 572	1 590	23.3	11.5
54151	Computer systems design & related services	361	183 285	68 913	16 572	1 590	23.3	11.5
541511	Custom computer programming services	162	65 380	27 764	6 653	564	34.2	17.3
541512	Computer systems design services	153	90 158	33 363	7 556	800	18.5	8.8
5415121	Computer systems integrators	42	48 376	17 634	4 413	489	9.1	8.5
5415122	Computer systems consultants (except systems integrators)	111	41 782	15 729	3 143	311	29.5	9.1
541513	Computer facilities management services	5	D	D	D	c	D	D
541519	Other computer related services	41	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	678	341 566	109 742	24 147	2 954	30.6	16.2
54161	Management consulting services	537	269 259	91 315	19 085	2 292	33.6	17.4
541611	Administrative management & general management consulting service	304	148 263	54 850	10 843	1 132	33.8	14.3
541612	Human resources & executive search consulting services	66	18 772	7 697	1 613	357	59.0	7.2
5416121	Actuarial consulting	4	422	220	60	14	–	46.0
5416122	Executive placement services	37	14 020	5 806	1 160	262	59.7	1.8
5416123	Human resources & personnel management consulting	25	4 330	1 671	393	81	62.4	20.9
541613	Marketing consulting services	127	89 230	24 758	5 548	694	30.7	26.1
541614	Process, physical distribution, & logistics consulting services	22	7 666	2 150	498	87	11.3	9.1
541618	Other management consulting services	18	5 328	1 860	583	22	18.8	5.7
54162	Environmental consulting services	39	38 760	7 974	3 122	414	12.3	8.7
541620	Environmental consulting services	39	38 760	7 974	3 122	414	12.3	8.7
54169	Other scientific & technical consulting services	102	33 547	10 453	1 940	248	28.2	15.5
541690	Other scientific & technical consulting services	102	33 547	10 453	1 940	248	28.2	15.5
5417	Scientific research & development services	54	162 741	91 864	23 329	1 900	3.9	1.6
54171	R&D in the physical, engineering, & life sciences	47	161 109	91 069	23 127	1 880	3.9	1.6
541710	R&D in the physical, engineering, & life sciences	47	161 109	91 069	23 127	1 880	3.9	1.6
5417101	R&D in the physical & engineering sciences	31	145 836	84 962	21 963	1 776	1.5	1.2
5417102	Research & development in the life sciences	16	15 273	6 107	1 164	104	26.5	5.7
54172	Research & development in the social sciences & humanities	7	1 632	795	202	20	7.4	.4
541720	R&D in the social sciences & humanities	7	1 632	795	202	20	7.4	.4

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEVADA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	308	301 879	70 351	14 931	2 258	30.6	10.6
54181	Advertising agencies	111	99 936	28 269	6 187	727	51.8	15.0
541810	Advertising agencies	111	99 936	28 269	6 187	727	51.8	15.0
54182	Public relations agencies	39	16 513	6 332	1 172	157	29.1	5.4
541820	Public relations agencies	39	16 513	6 332	1 172	157	29.1	5.4
54183	Media buying services	7	1 722	355	51	8	63.0	19.6
541830	Media buying services	7	1 722	355	51	8	63.0	19.6
54184	Media representatives	19	14 688	2 999	546	86	48.9	38.3
541840	Media representatives	19	14 688	2 999	546	86	48.9	38.3
5418401	Radio & television advertising representatives	4	774	361	50	4	74.5	25.5
5418402	Publishers' advertising representatives	15	13 914	2 638	496	82	47.5	39.0
54185	Display advertising	27	48 685	7 965	1 575	233	6.0	9.6
541850	Display advertising	27	48 685	7 965	1 575	233	6.0	9.6
5418501	Display advertising (except outdoor)	4	D	D	D	a	D	D
5418502	Outdoor advertising services	23	D	D	D	c	D	D
54186	Direct mail advertising	22	63 600	10 807	2 780	495	8.5	4.7
541860	Direct mail advertising	22	63 600	10 807	2 780	495	8.5	4.7
54187	Advertising material distribution services	9	5 117	1 247	148	94	8.3	1.5
541870	Advertising material distribution services	9	5 117	1 247	148	94	8.3	1.5
54189	Other services related to advertising	74	51 618	12 377	2 472	458	36.2	4.5
541890	Other services related to advertising	74	51 618	12 377	2 472	458	36.2	4.5
5418902	Advertising specialties goods distributor	31	30 624	6 330	1 457	232	40.1	.4
5418903	Sign painting & lettering shop	28	7 512	2 465	462	130	36.9	17.3
5418909	All other advertising	15	13 482	3 582	553	96	26.8	6.6
5419	Other professional, scientific, & technical services	150	60 045	13 659	3 180	851	17.7	8.5
54191	Marketing research & public opinion polling	12	3 299	1 198	269	92	12.7	7.2
541910	Marketing research & public opinion polling	12	3 299	1 198	269	92	12.7	7.2
54192	Photographic services	115	46 590	9 769	2 227	613	15.8	9.4
541921	Photographic studios, portrait	89	37 935	7 493	1 652	490	14.3	8.5
541922	Commercial photography	26	8 655	2 276	575	123	22.3	13.7
54193	Translation & interpretation services	3	228	105	29	5	D	50.9
541930	Translation & interpretation services	3	228	105	29	5	D	50.9
54199	All other professional, scientific, & technical services	20	9 928	2 587	655	141	28.6	3.9
541990	All other professional, scientific, & technical services	20	9 928	2 587	655	141	28.6	3.9

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	NEVADA								
54	**Professional, scientific, & technical services**	**25**	**10 120**	**9 439**	**4 946**	**1 150**	**163**	**13.4**	**19.6**
541	Professional, scientific, & technical services	25	10 120	9 439	4 946	1 150	163	13.4	19.6
5411	Legal services	12	5 395	5 210	3 166	738	109	13.3	23.8
54111	Offices of lawyers	12	5 395	5 210	3 166	738	109	13.3	23.8
541110	Offices of lawyers	12	5 395	5 210	3 166	738	109	13.3	23.8
5411102	Legal aid societies & similar legal services	12	5 395	5 210	3 166	738	109	13.3	23.8
5417	Scientific research & development services	13	4 725	4 229	1 780	412	54	13.5	14.8
54171	R&D in the physical, engineering, & life sciences	8	3 762	3 336	1 479	356	45	–	9.9
541710	R&D in the physical, engineering, & life sciences	8	3 762	3 336	1 479	356	45	–	9.9
5417101	R&D in the physical & engineering sciences	4	1 340	1 223	383	86	12	–	22.5
5417102	Research & development in the life sciences	4	2 422	2 113	1 096	270	33	–	2.9
54172	Research & development in the social sciences & humanities	5	963	893	301	56	9	66.0	34.0
541720	R&D in the social sciences & humanities	5	963	893	301	56	9	66.0	34.0

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAS VEGAS, NV–AZ MSA							
54	**Professional, scientific, & technical services**	**2 560**	**2 152 379**	**845 172**	**188 490**	**20 871**	**18.9**	**8.3**
541	Professional, scientific, & technical services	2 560	2 152 379	845 172	188 490	20 871	18.9	8.3
5411	Legal services	727	481 950	227 599	41 978	4 421	22.7	7.0
54111	Offices of lawyers	684	448 017	211 061	38 483	4 006	24.2	6.3
541110	Offices of lawyers	684	448 017	211 061	38 483	4 006	24.2	6.3
5411101	Offices of lawyers (except legal aid societies)	684	448 017	211 061	38 483	4 006	24.2	6.3
54119	Other legal services	43	33 933	16 538	3 495	415	2.2	15.6
541191	Title abstract & settlement offices	26	31 636	15 981	3 353	367	.5	13.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	432	141 370	56 704	13 092	2 851	26.8	14.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	432	141 370	56 704	13 092	2 851	26.8	14.0
541211	Offices of certified public accountants	179	85 454	33 455	7 549	991	28.0	8.4
541213	Tax return preparation services	91	11 016	3 500	1 169	646	32.3	10.3
541219	Other accounting services	142	32 296	12 332	3 055	591	29.8	28.1
5413	Architectural, engineering, & related services	370	719 017	290 270	69 967	6 128	10.1	5.8
54131	Architectural services	85	116 165	40 305	8 917	830	14.2	1.2
541310	Architectural services	85	116 165	40 305	8 917	830	14.2	1.2
54133	Engineering services	215	564 822	232 398	56 964	4 784	8.5	6.8
541330	Engineering services	215	564 822	232 398	56 964	4 784	8.5	6.8
54137	Surveying & mapping (except geophysical) services	38	22 593	10 422	2 385	264	28.1	1.6
541370	Surveying & mapping (except geophysical) services	38	22 593	10 422	2 385	264	28.1	1.6
54138	Testing laboratories	16	13 717	6 503	1 574	201	4.2	8.6
541380	Testing laboratories	16	13 717	6 503	1 574	201	4.2	8.6
5414	Specialized design services	105	60 336	12 371	2 877	380	49.5	4.6
54141	Interior design services	63	40 108	8 152	2 012	256	49.1	4.6
541410	Interior design services	63	40 108	8 152	2 012	256	49.1	4.6
54143	Graphic design services	37	17 261	3 818	775	110	43.9	4.8
541430	Graphic design services	37	17 261	3 818	775	110	43.9	4.8
5414301	Graphic design services (except commercial art & medical artists)	32	D	D	D	c	D	D
5415	Computer systems design & related services	191	104 775	39 688	8 529	1 001	20.2	12.4
54151	Computer systems design & related services	191	104 775	39 688	8 529	1 001	20.2	12.4
541511	Custom computer programming services	84	34 280	14 536	3 055	291	28.6	18.0
541512	Computer systems design services	82	61 243	20 435	4 537	545	15.1	8.6
5415121	Computer systems integrators	26	33 774	11 335	2 697	342	6.1	11.3
5415122	Computer systems consultants (except systems integrators)	56	27 469	9 100	1 840	203	26.2	5.4
541519	Other computer related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	393	224 384	72 374	16 583	1 968	28.6	19.4
54161	Management consulting services	326	181 114	63 754	13 452	1 541	31.3	20.9
541611	Administrative management & general management consulting service	182	103 838	37 704	7 378	699	25.0	15.3
541612	Human resources & executive search consulting services	35	11 606	4 911	1 100	268	66.5	4.0
5416122	Executive placement services	17	D	D	D	c	D	D
541613	Marketing consulting services	85	56 513	18 517	4 369	519	38.4	37.8
541618	Other management consulting services	13	D	D	D	a	D	D
54162	Environmental consulting services	15	30 966	3 674	2 115	297	6.6	9.4
541620	Environmental consulting services	15	30 966	3 674	2 115	297	6.6	9.4
54169	Other scientific & technical consulting services	52	12 304	4 946	1 016	130	44.4	23.5
541690	Other scientific & technical consulting services	52	12 304	4 946	1 016	130	44.4	23.5
5417	Scientific research & development services	26	142 197	82 663	21 591	1 749	1.7	.8
54171	R&D in the physical, engineering, & life sciences	24	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	24	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	18	138 656	81 240	21 315	1 725	.7	.8
5418	Advertising & related services	208	228 306	52 651	11 296	1 696	26.0	7.7
54181	Advertising agencies	73	58 766	18 759	4 092	464	53.6	6.7
541810	Advertising agencies	73	58 766	18 759	4 092	464	53.6	6.7
54182	Public relations agencies	25	12 807	4 807	862	123	24.6	2.9
541820	Public relations agencies	25	12 807	4 807	862	123	24.6	2.9
54184	Media representatives	12	12 462	2 751	591	85	46.8	50.2
541840	Media representatives	12	12 462	2 751	591	85	46.8	50.2
5418402	Publishers' advertising representatives	10	D	D	D	b	D	D
54185	Display advertising	25	45 935	7 430	1 434	212	6.4	10.1
541850	Display advertising	25	45 935	7 430	1 434	212	6.4	10.1
5418502	Outdoor advertising services	21	D	D	D	c	D	D
54186	Direct mail advertising	11	57 832	9 051	2 487	410	8.1	.1
541860	Direct mail advertising	11	57 832	9 051	2 487	410	8.1	.1
54189	Other services related to advertising	53	38 982	9 409	1 766	325	28.4	5.2
541890	Other services related to advertising	53	38 982	9 409	1 766	325	28.4	5.2
5418902	Advertising specialties goods distributor	21	20 918	4 609	1 065	149	22.7	.5
5418903	Sign painting & lettering shop	21	6 610	2 076	360	99	41.3	16.8
5418909	All other advertising	11	11 454	2 724	341	77	31.3	7.0
5419	Other professional, scientific, & technical services	108	50 044	10 852	2 577	677	17.7	9.3
54192	Photographic services	84	40 638	8 122	1 889	508	15.4	10.5
541921	Photographic studios, portrait	66	32 142	5 962	1 342	393	11.7	9.7
541922	Commercial photography	18	8 496	2 160	547	115	29.7	13.3
54199	All other professional, scientific, & technical services	15	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	15	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RENO, NV MSA							
54	**Professional, scientific, & technical services**	**1 193**	**659 736**	**259 659**	**55 812**	**6 422**	**31.1**	**11.1**
541	Professional, scientific, & technical services	1 193	659 736	259 659	55 812	6 422	31.1	11.1
5411	Legal services	351	167 520	77 155	15 253	1 603	27.6	5.9
54111	Offices of lawyers	337	151 688	69 140	13 192	1 359	30.5	3.0
541110	Offices of lawyers	337	151 688	69 140	13 192	1 359	30.5	3.0
5411101	Offices of lawyers (except legal aid societies)	337	151 688	69 140	13 192	1 359	30.5	3.0
54119	Other legal services	14	15 832	8 015	2 061	244	.5	33.0
541191	Title abstract & settlement offices	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	136	65 058	28 797	6 465	1 025	20.7	21.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	136	65 058	28 797	6 465	1 025	20.7	21.5
541211	Offices of certified public accountants	88	43 572	19 525	4 270	501	24.4	3.4
541213	Tax return preparation services	14	3 530	1 378	508	258	23.1	6.7
541219	Other accounting services	28	4 399	1 807	416	89	39.7	10.4
5413	Architectural, engineering, & related services	207	170 242	73 408	15 946	1 713	36.1	10.5
54131	Architectural services	38	26 992	9 138	1 920	230	30.7	5.5
541310	Architectural services	38	26 992	9 138	1 920	230	30.7	5.5
54133	Engineering services	123	106 677	50 668	10 953	1 086	42.9	12.9
541330	Engineering services	123	106 677	50 668	10 953	1 086	42.9	12.9
54137	Surveying & mapping (except geophysical) services	18	6 682	3 093	661	81	24.4	7.8
541370	Surveying & mapping (except geophysical) services	18	6 682	3 093	661	81	24.4	7.8
54138	Testing laboratories	18	26 166	8 732	2 024	275	15.7	4.9
541380	Testing laboratories	18	26 166	8 732	2 024	275	15.7	4.9
5414	Specialized design services	43	16 919	4 379	1 047	163	36.2	6.0
54141	Interior design services	22	D	D	D	b	D	D
541410	Interior design services	22	D	D	D	b	D	D
54143	Graphic design services	19	10 114	2 800	636	84	24.6	2.0
541430	Graphic design services	19	10 114	2 800	636	84	24.6	2.0
5414301	Graphic design services (except commercial art & medical artists)	16	9 274	2 496	563	73	25.8	2.1
5415	Computer systems design & related services	112	48 518	21 367	5 575	414	34.5	7.7
54151	Computer systems design & related services	112	48 518	21 367	5 575	414	34.5	7.7
541511	Custom computer programming services	49	D	D	D	c	D	D
541512	Computer systems design services	50	23 961	10 931	2 575	220	20.1	6.1
5415122	Computer systems consultants (except systems integrators)	37	9 983	4 906	926	78	30.4	11.5
5416	Management, scientific, & technical consulting services	199	93 385	27 843	5 972	716	25.6	9.6
54161	Management consulting services	145	68 234	20 071	4 328	529	28.2	9.3
541611	Administrative management & general management consulting service	86	31 616	11 891	2 735	274	43.8	14.8
541612	Human resources & executive search consulting services	21	D	D	D	b	D	D
541613	Marketing consulting services	29	29 408	5 660	1 110	161	12.1	2.7
54162	Environmental consulting services	18	5 704	3 283	853	94	25.3	7.3
541620	Environmental consulting services	18	5 704	3 283	853	94	25.3	7.3
54169	Other scientific & technical consulting services	36	19 447	4 489	791	93	16.9	11.5
541690	Other scientific & technical consulting services	36	19 447	4 489	791	93	16.9	11.5
5417	Scientific research & development services	27	19 880	8 733	1 626	146	21.9	7.7
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	c	D	D
5418	Advertising & related services	83	68 923	15 515	3 370	495	44.7	23.0
54181	Advertising agencies	35	40 411	9 212	2 041	255	49.7	26.0
541810	Advertising agencies	35	40 411	9 212	2 041	255	49.7	26.0
54189	Other services related to advertising	16	10 866	2 324	570	105	67.0	2.5
541890	Other services related to advertising	16	10 866	2 324	570	105	67.0	2.5
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	35	9 291	2 462	558	147	24.6	2.5
54192	Photographic services	25	5 307	1 362	284	83	29.0	1.1
541921	Photographic studios, portrait	17	4 545	1 186	238	73	33.7	.1
54199	All other professional, scientific, & technical services	6	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE NEVADA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**556**	**195 293**	**76 314**	**16 477**	**2 187**	**32.7**	**9.1**
541	Professional, scientific, & technical services	556	195 293	76 314	16 477	2 187	32.7	9.1
5411	Legal services	125	43 288	21 333	4 514	478	23.9	3.3
54111	Offices of lawyers	110	37 726	18 318	3 831	380	27.1	2.9
541110	Offices of lawyers	110	37 726	18 318	3 831	380	27.1	2.9
5411101	Offices of lawyers (except legal aid societies)	110	37 726	18 318	3 831	380	27.1	2.9
54119	Other legal services	15	5 562	3 015	683	98	2.0	6.2
541191	Title abstract & settlement offices	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	94	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	94	D	D	D	e	D	D
541211	Offices of certified public accountants	47	18 227	7 699	1 701	215	32.1	11.1
541213	Tax return preparation services	12	D	D	D	b	D	D
541219	Other accounting services	34	D	D	D	b	D	D
5413	Architectural, engineering, & related services	127	54 576	21 721	4 456	654	31.7	8.0
54133	Engineering services	72	42 300	16 960	3 570	466	32.0	8.3
541330	Engineering services	72	42 300	16 960	3 570	466	32.0	8.3
54137	Surveying & mapping (except geophysical) services	26	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	26	D	D	D	b	D	D
5414	Specialized design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	61	D	D	D	c	D	D
54151	Computer systems design & related services	61	D	D	D	c	D	D
541511	Custom computer programming services	30	D	D	D	b	D	D
541512	Computer systems design services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	99	D	D	D	e	D	D
54161	Management consulting services	76	D	D	D	e	D	D
541611	Administrative management & general management consulting service	40	D	D	D	c	D	D
5418	Advertising & related services	24	10 309	2 962	472	89	27.1	12.8
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	12	1 648	420	90	29	19.3	5.2
541921	Photographic studios, portrait	11	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	LAS VEGAS, NV–AZ MSA								
54	**Professional, scientific, & technical services**	**15**	**5 726**	**5 238**	**2 836**	**654**	**87**	**12.6**	**2.5**
541	Professional, scientific, & technical services	15	5 726	5 238	2 836	654	87	12.6	2.5
5411	Legal services	7	3 810	3 567	2 178	504	70	7.0	2.0
54111	Offices of lawyers	7	3 810	3 567	2 178	504	70	7.0	2.0
541110	Offices of lawyers	7	3 810	3 567	2 178	504	70	7.0	2.0
5411102	Legal aid societies & similar legal services	7	3 810	3 567	2 178	504	70	7.0	2.0
	RENO, NV MSA								
54	**Professional, scientific, & technical services**	**8**	**3 163**	**3 035**	**1 425**	**316**	**55**	**20.1**	**21.2**
541	Professional, scientific, & technical services	8	3 163	3 035	1 425	316	55	20.1	21.2
	AREA OUTSIDE NEVADA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHURCHILL COUNTY, NV							
54	**Professional, scientific, & technical services**	**28**	**6 164**	**2 755**	**674**	**120**	**20.5**	**3.6**
541	Professional, scientific, & technical services	28	6 164	2 755	674	120	20.5	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 592	772	204	44	56.0	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 592	772	204	44	56.0	1.3
	CLARK COUNTY, NV							
54	**Professional, scientific, & technical services**	**2 405**	**2 105 797**	**832 726**	**185 231**	**20 281**	**18.5**	**8.2**
541	Professional, scientific, & technical services	2 405	2 105 797	832 726	185 231	20 281	18.5	8.2
5411	Legal services	689	D	D	D	h	D	D
54111	Offices of lawyers	649	D	D	D	h	D	D
541110	Offices of lawyers	649	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	649	D	D	D	h	D	D
54119	Other legal services	40	33 710	16 466	3 473	409	2.2	15.1
541191	Title abstract & settlement offices	26	31 636	15 981	3 353	367	.5	13.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	387	D	D	D	h	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	387	D	D	D	h	D	D
541211	Offices of certified public accountants	160	D	D	D	f	D	D
541213	Tax return preparation services	82	D	D	D	f	D	D
541219	Other accounting services	126	D	D	D	f	D	D
5413	Architectural, engineering, & related services	341	D	D	D	i	D	D
54131	Architectural services	82	115 544	40 061	8 866	821	13.8	1.2
541310	Architectural services	82	115 544	40 061	8 866	821	13.8	1.2
54133	Engineering services	200	560 967	230 679	56 535	4 720	8.0	6.9
541330	Engineering services	200	560 967	230 679	56 535	4 720	8.0	6.9
54137	Surveying & mapping (except geophysical) services	30	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	30	D	D	D	c	D	D
54138	Testing laboratories	14	D	D	D	c	D	D
541380	Testing laboratories	14	D	D	D	c	D	D
5414	Specialized design services	101	D	D	D	e	D	D
54141	Interior design services	62	D	D	D	e	D	D
541410	Interior design services	62	D	D	D	e	D	D
54143	Graphic design services	34	D	D	D	c	D	D
541430	Graphic design services	34	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	29	D	D	D	c	D	D
5415	Computer systems design & related services	186	103 045	39 264	8 426	988	20.2	12.6
54151	Computer systems design & related services	186	103 045	39 264	8 426	988	20.2	12.6
541511	Custom computer programming services	83	D	D	D	e	D	D
541512	Computer systems design services	79	60 784	20 379	4 526	542	14.8	8.7
5415121	Computer systems integrators	25	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	54	D	D	D	c	D	D
541519	Other computer related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	377	D	D	D	g	D	D
54161	Management consulting services	314	180 017	63 359	13 361	1 508	31.0	21.0
541611	Administrative management & general management consulting service	176	D	D	D	f	D	D
541612	Human resources & executive search consulting services	33	D	D	D	e	D	D
5416122	Executive placement services	16	D	D	D	c	D	D
541613	Marketing consulting services	81	56 370	18 475	4 359	509	38.3	37.8
541618	Other management consulting services	13	D	D	D	a	D	D
54162	Environmental consulting services	15	30 966	3 674	2 115	297	6.6	9.4
541620	Environmental consulting services	15	30 966	3 674	2 115	297	6.6	9.4
54169	Other scientific & technical consulting services	48	D	D	D	c	D	D
541690	Other scientific & technical consulting services	48	D	D	D	c	D	D
5417	Scientific research & development services	24	130 103	80 765	20 967	1 705	1.5	.9
54171	R&D in the physical, engineering, & life sciences	22	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	22	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	16	126 562	79 342	20 691	1 681	.4	.9
5418	Advertising & related services	200	D	D	D	g	D	D
54181	Advertising agencies	70	D	D	D	e	D	D
541810	Advertising agencies	70	D	D	D	e	D	D
54182	Public relations agencies	25	12 807	4 807	862	123	24.6	2.9
541820	Public relations agencies	25	12 807	4 807	862	123	24.6	2.9
54184	Media representatives	11	D	D	D	b	D	D
541840	Media representatives	11	D	D	D	b	D	D
5418402	Publishers' advertising representatives	9	D	D	D	b	D	D
54185	Display advertising	24	D	D	D	c	D	D
541850	Display advertising	24	D	D	D	c	D	D
5418502	Outdoor advertising services	20	D	D	D	c	D	D
54186	Direct mail advertising	11	57 832	9 051	2 487	410	8.1	.1
541860	Direct mail advertising	11	57 832	9 051	2 487	410	8.1	.1
54189	Other services related to advertising	50	D	D	D	e	D	D
541890	Other services related to advertising	50	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	20	D	D	D	c	D	D
5418903	Sign painting & lettering shop	19	D	D	D	b	D	D
5418909	All other advertising	11	11 454	2 724	341	77	31.3	7.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLARK COUNTY, NV—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	100	D	D	D	f	D	D
54192	Photographic services	78	39 635	7 987	1 853	501	13.9	10.7
541921	Photographic studios, portrait	61	D	D	D	e	D	D
541922	Commercial photography	17	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	13	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	13	D	D	D	b	D	D
	DOUGLAS COUNTY, NV							
54	**Professional, scientific, & technical services**	**149**	**46 951**	**20 874**	**3 739**	**526**	**34.5**	**20.0**
541	Professional, scientific, & technical services	149	46 951	20 874	3 739	526	34.5	20.0
5411	Legal services	27	13 858	7 526	1 385	120	16.5	4.8
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	6 035	2 598	424	100	40.2	26.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	6 035	2 598	424	100	40.2	26.3
541211	Offices of certified public accountants	16	4 374	1 660	244	45	34.8	32.9
5413	Architectural, engineering, & related services	25	8 619	3 420	657	81	47.8	30.3
5415	Computer systems design & related services	26	D	D	D	b	D	D
54151	Computer systems design & related services	26	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	6 392	2 557	298	95	57.4	8.9
54161	Management consulting services	23	4 747	1 814	248	83	59.8	12.0
5418	Advertising & related services	9	D	D	D	b	D	D
	ELKO COUNTY, NV							
54	**Professional, scientific, & technical services**	**68**	**27 429**	**10 877**	**2 224**	**353**	**35.2**	**1.6**
541	Professional, scientific, & technical services	68	27 429	10 877	2 224	353	35.2	1.6
5411	Legal services	19	5 849	2 652	618	68	35.8	3.0
54111	Offices of lawyers	19	5 849	2 652	618	68	35.8	3.0
541110	Offices of lawyers	19	5 849	2 652	618	68	35.8	3.0
5411101	Offices of lawyers (except legal aid societies)	19	5 849	2 652	618	68	35.8	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	4 567	1 556	454	64	40.2	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	4 567	1 556	454	64	40.2	.1
541211	Offices of certified public accountants	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	14 530	5 844	952	177	34.1	1.7
54137	Surveying & mapping (except geophysical) services	7	2 223	765	120	26	45.5	–
541370	Surveying & mapping (except geophysical) services	7	2 223	765	120	26	45.5	–
	ESMERALDA COUNTY, NV							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	HUMBOLDT COUNTY, NV							
54	**Professional, scientific, & technical services**	**18**	**4 866**	**2 258**	**540**	**80**	**18.1**	**5.4**
541	Professional, scientific, & technical services	18	4 866	2 258	540	80	18.1	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	1 351	637	139	25	8.7	–
	LANDER COUNTY, NV							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	LINCOLN COUNTY, NV							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	LYON COUNTY, NV							
54	**Professional, scientific, & technical services**	**31**	**18 406**	**6 809**	**1 623**	**240**	**14.6**	**3.3**
541	Professional, scientific, & technical services	31	18 406	6 809	1 623	240	14.6	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	a	D	D
5413	Architectural, engineering, & related services	9	12 126	4 367	1 156	174	9.3	3.6
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	MINERAL COUNTY, NV							
54	**Professional, scientific, & technical services**	**3**	**134**	**51**	**29**	**8**	**D**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NYE COUNTY, NV							
54	**Professional, scientific, & technical services**	**17**	**13 595**	**2 402**	**786**	**73**	**9.7**	**1.6**
541	Professional, scientific, & technical services	17	13 595	2 402	786	73	9.7	1.6
5417	Scientific research & development services	1	D	D	D	b	D	D
	PERSHING COUNTY, NV							
54	**Professional, scientific, & technical services**	**4**	**265**	**84**	**20**	**5**	**100.0**	**–**
	STOREY COUNTY, NV							
54	**Professional, scientific, & technical services**	**5**	**1 292**	**536**	**73**	**16**	**27.7**	**9.7**
541	Professional, scientific, & technical services	5	1 292	536	73	16	27.7	9.7
	WASHOE COUNTY, NV							
54	**Professional, scientific, & technical services**	**1 193**	**659 736**	**259 659**	**55 812**	**6 422**	**31.1**	**11.1**
541	Professional, scientific, & technical services	1 193	659 736	259 659	55 812	6 422	31.1	11.1
5411	Legal services	351	167 520	77 155	15 253	1 603	27.6	5.9
54111	Offices of lawyers	337	151 688	69 140	13 192	1 359	30.5	3.0
541110	Offices of lawyers	337	151 688	69 140	13 192	1 359	30.5	3.0
5411101	Offices of lawyers (except legal aid societies)	337	151 688	69 140	13 192	1 359	30.5	3.0
54119	Other legal services	14	15 832	8 015	2 061	244	.5	33.0
541191	Title abstract & settlement offices	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	136	65 058	28 797	6 465	1 025	20.7	21.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	136	65 058	28 797	6 465	1 025	20.7	21.5
541211	Offices of certified public accountants	88	43 572	19 525	4 270	501	24.4	3.4
541213	Tax return preparation services	14	3 530	1 378	508	258	23.1	6.7
541219	Other accounting services	28	4 399	1 807	416	89	39.7	10.4
5413	Architectural, engineering, & related services	207	170 242	73 408	15 946	1 713	36.1	10.5
54131	Architectural services	38	26 992	9 138	1 920	230	30.7	5.5
541310	Architectural services	38	26 992	9 138	1 920	230	30.7	5.5
54133	Engineering services	123	106 677	50 668	10 953	1 086	42.9	12.9
541330	Engineering services	123	106 677	50 668	10 953	1 086	42.9	12.9
54137	Surveying & mapping (except geophysical) services	18	6 682	3 093	661	81	24.4	7.8
541370	Surveying & mapping (except geophysical) services	18	6 682	3 093	661	81	24.4	7.8
54138	Testing laboratories	18	26 166	8 732	2 024	275	15.7	4.9
541380	Testing laboratories	18	26 166	8 732	2 024	275	15.7	4.9
5414	Specialized design services	43	16 919	4 379	1 047	163	36.2	6.0
54141	Interior design services	22	D	D	D	b	D	D
541410	Interior design services	22	D	D	D	b	D	D
54143	Graphic design services	19	10 114	2 800	636	84	24.6	2.0
541430	Graphic design services	19	10 114	2 800	636	84	24.6	2.0
5414301	Graphic design services (except commercial art & medical artists)	16	9 274	2 496	563	73	25.8	2.1
5415	Computer systems design & related services	112	48 518	21 367	5 575	414	34.5	7.7
54151	Computer systems design & related services	112	48 518	21 367	5 575	414	34.5	7.7
541511	Custom computer programming services	49	D	D	D	c	D	D
541512	Computer systems design services	50	23 961	10 931	2 575	220	20.1	6.1
5415122	Computer systems consultants (except systems integrators)	37	9 983	4 906	926	78	30.4	11.5
5416	Management, scientific, & technical consulting services	199	93 385	27 843	5 972	716	25.6	9.6
54161	Management consulting services	145	68 234	20 071	4 328	529	28.2	9.3
541611	Administrative management & general management consulting service	86	31 616	11 891	2 735	274	43.8	14.8
541612	Human resources & executive search consulting services	21	D	D	D	b	D	D
541613	Marketing consulting services	29	29 408	5 660	1 110	161	12.1	2.7
54162	Environmental consulting services	18	5 704	3 283	853	94	25.3	7.3
541620	Environmental consulting services	18	5 704	3 283	853	94	25.3	7.3
54169	Other scientific & technical consulting services	36	19 447	4 489	791	93	16.9	11.5
541690	Other scientific & technical consulting services	36	19 447	4 489	791	93	16.9	11.5
5417	Scientific research & development services	27	19 880	8 733	1 626	146	21.9	7.7
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	c	D	D
5418	Advertising & related services	83	68 923	15 515	3 370	495	44.7	23.0
54181	Advertising agencies	35	40 411	9 212	2 041	255	49.7	26.0
541810	Advertising agencies	35	40 411	9 212	2 041	255	49.7	26.0
54189	Other services related to advertising	16	10 866	2 324	570	105	67.0	2.5
541890	Other services related to advertising	16	10 866	2 324	570	105	67.0	2.5
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	35	9 291	2 462	558	147	24.6	2.5
54192	Photographic services	25	5 307	1 362	284	83	29.0	1.1
541921	Photographic studios, portrait	17	4 545	1 186	238	73	33.7	.1
54199	All other professional, scientific, & technical services	6	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	b	D	D
	WHITE PINE COUNTY, NV							
54	**Professional, scientific, & technical services**	**13**	**3 025**	**1 723**	**129**	**23**	**73.3**	**–**
541	Professional, scientific, & technical services	13	3 025	1 723	129	23	73.3	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CARSON CITY, NV (IC)							
54	**Professional, scientific, & technical services**	**233**	**86 222**	**30 181**	**7 389**	**806**	**34.7**	**7.8**
541	Professional, scientific, & technical services	233	86 222	30 181	7 389	806	34.7	7.8
5411	Legal services	46	17 129	8 199	1 857	193	26.1	.9
54111	Offices of lawyers	42	15 879	7 607	1 718	167	27.5	.7
541110	Offices of lawyers	42	15 879	7 607	1 718	167	27.5	.7
5411101	Offices of lawyers (except legal aid societies)	42	15 879	7 607	1 718	167	27.5	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	8 803	3 395	745	116	28.2	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	8 803	3 395	745	116	28.2	17.0
541211	Offices of certified public accountants	13	5 760	2 410	520	67	23.0	10.0
541219	Other accounting services	12	2 703	863	196	42	31.2	33.1
5413	Architectural, engineering, & related services	45	15 854	6 685	1 395	170	37.9	5.4
54133	Engineering services	35	13 572	6 105	1 270	146	36.3	3.5
541330	Engineering services	35	13 572	6 105	1 270	146	36.3	3.5
5414	Specialized design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	32	22 630	4 742	1 787	96	12.4	4.8
54151	Computer systems design & related services	32	22 630	4 742	1 787	96	12.4	4.8
5416	Management, scientific, & technical consulting services	58	15 310	5 294	1 209	178	76.8	15.8
54161	Management consulting services	46	14 120	4 595	1 060	159	76.9	15.1
541611	Administrative management & general management consulting service	21	D	D	D	c	D	D
5418	Advertising & related services	12	4 787	1 200	266	39	36.3	10.4
54189	Other services related to advertising	4	2 027	656	147	25	37.3	–
541890	Other services related to advertising	4	2 027	656	147	25	37.3	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOULDER CITY, NV							
54	**Professional, scientific, & technical services**	**36**	**23 622**	**5 810**	**1 229**	**164**	**50.3**	**5.0**
541	Professional, scientific, & technical services	36	23 622	5 810	1 229	164	50.3	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 730	681	219	39	33.2	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 730	681	219	39	33.2	2.8
5415	Computer systems design & related services	4	6 085	1 848	444	43	–	8.2
54151	Computer systems design & related services	4	6 085	1 848	444	43	–	8.2
541512	Computer systems design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	10 801	1 557	200	34	89.7	1.2
54161	Management consulting services	9	D	D	D	b	D	D
541613	Marketing consulting services	2	D	D	D	a	D	D
	CARLIN, NV							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CARSON CITY, NV (IC)							
54	**Professional, scientific, & technical services**	**233**	**86 222**	**30 181**	**7 389**	**806**	**34.7**	**7.8**
541	Professional, scientific, & technical services	233	86 222	30 181	7 389	806	34.7	7.8
5411	Legal services	46	17 129	8 199	1 857	193	26.1	.9
54111	Offices of lawyers	42	15 879	7 607	1 718	167	27.5	.7
541110	Offices of lawyers	42	15 879	7 607	1 718	167	27.5	.7
5411101	Offices of lawyers (except legal aid societies)	42	15 879	7 607	1 718	167	27.5	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	8 803	3 395	745	116	28.2	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	8 803	3 395	745	116	28.2	17.0
541211	Offices of certified public accountants	13	5 760	2 410	520	67	23.0	10.0
541219	Other accounting services	12	2 703	863	196	42	31.2	33.1
5413	Architectural, engineering, & related services	45	15 854	6 685	1 395	170	37.9	5.4
54133	Engineering services	35	13 572	6 105	1 270	146	36.3	3.5
541330	Engineering services	35	13 572	6 105	1 270	146	36.3	3.5
5414	Specialized design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	32	22 630	4 742	1 787	96	12.4	4.8
54151	Computer systems design & related services	32	22 630	4 742	1 787	96	12.4	4.8
5416	Management, scientific, & technical consulting services	58	15 310	5 294	1 209	178	76.8	15.8
54161	Management consulting services	46	14 120	4 595	1 060	159	76.9	15.1
541611	Administrative management & general management consulting service	21	D	D	D	c	D	D
5418	Advertising & related services	12	4 787	1 200	266	39	36.3	10.4
54189	Other services related to advertising	4	2 027	656	147	25	37.3	–
541890	Other services related to advertising	4	2 027	656	147	25	37.3	–
	ELKO, NV							
54	**Professional, scientific, & technical services**	**62**	**25 570**	**10 246**	**2 162**	**337**	**36.0**	**1.7**
541	Professional, scientific, & technical services	62	25 570	10 246	2 162	337	36.0	1.7
5411	Legal services	19	5 849	2 652	618	68	35.8	3.0
54111	Offices of lawyers	19	5 849	2 652	618	68	35.8	3.0
541110	Offices of lawyers	19	5 849	2 652	618	68	35.8	3.0
5411101	Offices of lawyers (except legal aid societies)	19	5 849	2 652	618	68	35.8	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	4 567	1 556	454	64	40.2	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	4 567	1 556	454	64	40.2	.1
541211	Offices of certified public accountants	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	12 671	5 213	890	161	35.6	1.9
	ELY, NV							
54	**Professional, scientific, & technical services**	**7**	**1 278**	**509**	**103**	**17**	**56.8**	**–**
541	Professional, scientific, & technical services	7	1 278	509	103	17	56.8	–
	FALLON, NV							
54	**Professional, scientific, & technical services**	**23**	**5 822**	**2 656**	**653**	**114**	**16.2**	**3.5**
541	Professional, scientific, & technical services	23	5 822	2 656	653	114	16.2	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
	HENDERSON, NV							
54	**Professional, scientific, & technical services**	**166**	**72 113**	**28 836**	**5 292**	**691**	**30.2**	**15.2**
541	Professional, scientific, & technical services	166	72 113	28 836	5 292	691	30.2	15.2
5411	Legal services	29	9 535	3 166	519	88	43.0	18.0
54111	Offices of lawyers	20	5 431	1 820	245	50	72.3	11.2
541110	Offices of lawyers	20	5 431	1 820	245	50	72.3	11.2
5411101	Offices of lawyers (except legal aid societies)	20	5 431	1 820	245	50	72.3	11.2
54119	Other legal services	9	4 104	1 346	274	38	4.3	27.0
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	8 167	2 551	571	107	23.9	50.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	8 167	2 551	571	107	23.9	50.9
541219	Other accounting services	10	4 918	1 115	280	41	6.4	77.3
5413	Architectural, engineering, & related services	27	30 450	13 616	2 773	278	15.8	.2
54131	Architectural services	8	13 494	4 957	957	99	.6	.2
541310	Architectural services	8	13 494	4 957	957	99	.6	.2
54133	Engineering services	16	16 562	8 589	1 811	170	26.1	.2
541330	Engineering services	16	16 562	8 589	1 811	170	26.1	.2
5416	Management, scientific, & technical consulting services	40	15 602	6 519	822	93	33.0	27.4
54161	Management consulting services	30	11 846	5 357	718	81	24.7	23.1
541611	Administrative management & general management consulting service	15	9 038	4 549	559	54	18.9	28.5
54169	Other scientific & technical consulting services	9	D	D	D	a	D	D
541690	Other scientific & technical consulting services	9	D	D	D	a	D	D
5418	Advertising & related services	11	4 005	1 394	350	74	77.8	4.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAS VEGAS, NV							
54	**Professional, scientific, & technical services**	**1 344**	**1 308 369**	**563 460**	**126 438**	**13 489**	**17.0**	**7.9**
541	Professional, scientific, & technical services	1 344	1 308 369	563 460	126 438	13 489	17.0	7.9
5411	Legal services	550	384 537	184 114	33 997	3 523	22.7	6.6
54111	Offices of lawyers	531	362 215	171 064	31 227	3 206	24.0	6.5
541110	Offices of lawyers	531	362 215	171 064	31 227	3 206	24.0	6.5
5411101	Offices of lawyers (except legal aid societies)	531	362 215	171 064	31 227	3 206	24.0	6.5
54119	Other legal services	19	22 322	13 050	2 770	317	1.6	9.8
541191	Title abstract & settlement offices	11	21 417	12 788	2 721	288	–	9.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	208	77 689	31 252	7 394	1 767	23.2	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	208	77 689	31 252	7 394	1 767	23.2	11.5
541211	Offices of certified public accountants	94	53 125	20 101	4 665	581	22.2	5.7
541213	Tax return preparation services	42	5 672	1 994	635	378	31.4	14.1
541219	Other accounting services	66	15 047	6 736	1 569	300	29.6	23.4
5413	Architectural, engineering, & related services	144	447 479	184 465	45 910	3 784	7.0	5.5
54131	Architectural services	32	49 039	13 690	2 835	317	8.9	.8
541310	Architectural services	32	49 039	13 690	2 835	317	8.9	.8
54133	Engineering services	89	382 066	162 740	41 334	3 278	6.4	6.2
541330	Engineering services	89	382 066	162 740	41 334	3 278	6.4	6.2
54137	Surveying & mapping (except geophysical) services	15	15 159	7 518	1 661	166	13.3	2.4
541370	Surveying & mapping (except geophysical) services	15	15 159	7 518	1 661	166	13.3	2.4
5414	Specialized design services	42	30 566	5 159	1 303	169	44.6	3.7
54141	Interior design services	24	15 970	2 489	681	98	40.0	4.0
541410	Interior design services	24	15 970	2 489	681	98	40.0	4.0
54143	Graphic design services	15	D	D	D	b	D	D
541430	Graphic design services	15	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5415	Computer systems design & related services	83	61 624	23 528	5 171	671	17.2	14.0
54151	Computer systems design & related services	83	61 624	23 528	5 171	671	17.2	14.0
541511	Custom computer programming services	38	D	D	D	c	D	D
541512	Computer systems design services	35	40 759	13 415	3 115	386	11.0	6.9
5415121	Computer systems integrators	14	28 534	9 506	2 337	301	4.6	8.4
5415122	Computer systems consultants (except systems integrators)	21	12 225	3 909	778	85	25.8	3.4
5416	Management, scientific, & technical consulting services	160	77 834	30 822	7 285	877	36.8	28.8
54161	Management consulting services	135	71 488	27 740	6 571	798	36.6	29.5
541611	Administrative management & general management consulting service	77	32 024	11 762	2 591	339	34.9	29.0
541612	Human resources & executive search consulting services	17	D	D	D	c	D	D
5416122	Executive placement services	8	6 548	2 582	548	147	82.1	–
541613	Marketing consulting services	36	28 314	11 883	3 055	279	32.2	40.3
541618	Other management consulting services	4	D	D	D	a	D	D
54169	Other scientific & technical consulting services	20	D	D	D	b	D	D
541690	Other scientific & technical consulting services	20	D	D	D	b	D	D
5417	Scientific research & development services	12	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	12	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	12	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	9	D	D	D	g	D	D
5418	Advertising & related services	102	93 549	24 798	4 822	776	28.8	9.7
54181	Advertising agencies	37	34 747	12 817	2 450	291	45.7	7.7
541810	Advertising agencies	37	34 747	12 817	2 450	291	45.7	7.7
54182	Public relations agencies	14	7 740	3 104	717	95	24.4	4.6
541820	Public relations agencies	14	7 740	3 104	717	95	24.4	4.6
54185	Display advertising	16	26 380	3 537	761	113	4.6	17.6
541850	Display advertising	16	26 380	3 537	761	113	4.6	17.6
5418502	Outdoor advertising services	13	26 084	3 479	756	112	3.6	17.7
54189	Other services related to advertising	20	13 018	3 856	542	171	30.5	8.5
541890	Other services related to advertising	20	13 018	3 856	542	171	30.5	8.5
5418903	Sign painting & lettering shop	8	4 315	1 682	292	79	18.0	25.0
5419	Other professional, scientific, & technical services	43	D	D	D	e	D	D
54192	Photographic services	31	D	D	D	c	D	D
541921	Photographic studios, portrait	26	10 250	2 403	464	188	18.9	4.9
54199	All other professional, scientific, & technical services	8	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	8	D	D	D	b	D	D
	MESQUITE, NV							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTH LAS VEGAS, NV							
54	**Professional, scientific, & technical services**	**35**	**73 565**	**19 449**	**4 718**	**580**	**5.5**	**2.1**
541	Professional, scientific, & technical services	35	73 565	19 449	4 718	580	5.5	2.1
5413	Architectural, engineering, & related services	13	33 487	11 548	2 771	262	5.5	–
54133	Engineering services	10	32 464	11 323	2 736	255	3.1	–
541330	Engineering services	10	32 464	11 323	2 736	255	3.1	–
5416	Management, scientific, & technical consulting services	8	D	D	D	b	D	D
54161	Management consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	e	D	D
54186	Direct mail advertising	2	D	D	D	c	D	D
541860	Direct mail advertising	2	D	D	D	c	D	D
	RENO, NV							
54	**Professional, scientific, & technical services**	**860**	**486 118**	**197 606**	**42 812**	**4 999**	**29.5**	**12.5**
541	Professional, scientific, & technical services	860	486 118	197 606	42 812	4 999	29.5	12.5
5411	Legal services	323	160 048	74 301	14 555	1 527	26.6	5.5
54111	Offices of lawyers	312	D	D	D	g	D	D
541110	Offices of lawyers	312	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	312	D	D	D	g	D	D
54119	Other legal services	11	D	D	D	c	D	D
541191	Title abstract & settlement offices	5	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	104	58 222	26 009	5 832	912	19.3	22.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	104	58 222	26 009	5 832	912	19.3	22.8
541211	Offices of certified public accountants	77	39 322	17 642	3 854	453	25.5	2.8
541213	Tax return preparation services	9	D	D	D	c	D	D
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	125	105 348	46 617	10 702	1 089	39.0	13.6
54131	Architectural services	28	20 087	6 224	1 459	164	30.7	3.4
541310	Architectural services	28	20 087	6 224	1 459	164	30.7	3.4
54133	Engineering services	76	76 166	36 692	8 379	829	41.2	16.3
541330	Engineering services	76	76 166	36 692	8 379	829	41.2	16.3
54137	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
5414	Specialized design services	33	14 158	3 672	913	142	32.7	6.1
54141	Interior design services	17	D	D	D	b	D	D
541410	Interior design services	17	D	D	D	b	D	D
54143	Graphic design services	14	8 530	2 344	547	73	17.5	2.3
541430	Graphic design services	14	8 530	2 344	547	73	17.5	2.3
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	63	27 132	12 622	3 186	290	33.5	3.9
54151	Computer systems design & related services	63	27 132	12 622	3 186	290	33.5	3.9
541511	Custom computer programming services	28	9 889	3 927	991	110	47.3	4.6
541512	Computer systems design services	26	16 439	8 412	2 148	172	23.8	3.7
5415122	Computer systems consultants (except systems integrators)	18	7 056	3 786	739	59	30.3	8.7
5416	Management, scientific, & technical consulting services	111	54 958	16 106	3 648	445	23.2	11.8
54161	Management consulting services	84	42 361	10 952	2 474	315	22.5	10.2
541611	Administrative management & general management consulting service	46	15 813	6 444	1 552	171	40.7	22.5
541613	Marketing consulting services	19	23 761	3 493	724	111	5.8	2.2
54162	Environmental consulting services	8	4 213	2 718	728	75	24.8	6.7
541620	Environmental consulting services	8	4 213	2 718	728	75	24.8	6.7
54169	Other scientific & technical consulting services	19	8 384	2 436	446	55	25.5	22.3
541690	Other scientific & technical consulting services	19	8 384	2 436	446	55	25.5	22.3
5418	Advertising & related services	60	55 643	13 524	3 026	443	35.0	26.6
54181	Advertising agencies	27	33 063	8 150	1 819	228	38.9	31.4
541810	Advertising agencies	27	33 063	8 150	1 819	228	38.9	31.4
54189	Other services related to advertising	12	8 561	2 046	523	93	58.1	3.2
541890	Other services related to advertising	12	8 561	2 046	523	93	58.1	3.2
5419	Other professional, scientific, & technical services	28	5 126	1 480	337	96	26.6	4.5
54192	Photographic services	21	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SPARKS, NV							
54	**Professional, scientific, & technical services**	**111**	**86 241**	**33 847**	**7 601**	**881**	**21.4**	**5.3**
541	Professional, scientific, & technical services	111	86 241	33 847	7 601	881	21.4	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 201	1 066	258	59	43.8	9.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 201	1 066	258	59	43.8	9.2
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	38	50 777	21 521	4 359	512	18.0	4.4
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	17	19 372	9 926	1 840	169	29.6	1.9
541330	Engineering services	17	19 372	9 926	1 840	169	29.6	1.9
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
54138	Testing laboratories	12	22 780	7 373	1 675	243	12.4	5.4
541380	Testing laboratories	12	22 780	7 373	1 675	243	12.4	5.4
5414	Specialized design services	6	D	D	D	a	D	D
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	8	4 429	3 112	1 337	40	11.8	2.6
54151	Computer systems design & related services	8	4 429	3 112	1 337	40	11.8	2.6
5416	Management, scientific, & technical consulting services	16	5 651	1 706	324	90	7.3	14.5
54161	Management consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	4	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	WINNEMUCCA, NV							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	YERINGTON, NV							
54	**Professional, scientific, & technical services**	**4**	**603**	**352**	**81**	**9**	**18.7**	**–**
	BALANCE OF CHURCHILL COUNTY, NV							
54	**Professional, scientific, & technical services**	**5**	**342**	**99**	**21**	**6**	**94.2**	**5.8**
	BALANCE OF CLARK COUNTY, NV							
54	**Professional, scientific, & technical services**	**820**	**D**	**D**	**D**	**i**	**D**	**D**
541	Professional, scientific, & technical services	820	D	D	D	i	D	D
5411	Legal services	104	D	D	D	f	D	D
54111	Offices of lawyers	95	D	D	D	f	D	D
541110	Offices of lawyers	95	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	95	D	D	D	f	D	D
54119	Other legal services	9	D	D	D	b	D	D
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	134	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	134	D	D	D	f	D	D
541211	Offices of certified public accountants	54	D	D	D	e	D	D
541213	Tax return preparation services	23	D	D	D	c	D	D
541219	Other accounting services	44	D	D	D	c	D	D
5413	Architectural, engineering, & related services	153	D	D	D	g	D	D
54131	Architectural services	41	D	D	D	e	D	D
541310	Architectural services	41	D	D	D	e	D	D
54133	Engineering services	84	D	D	D	g	D	D
541330	Engineering services	84	D	D	D	g	D	D
54137	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
54138	Testing laboratories	11	D	D	D	c	D	D
541380	Testing laboratories	11	D	D	D	c	D	D
5414	Specialized design services	47	D	D	D	c	D	D
54141	Interior design services	31	D	D	D	c	D	D
541410	Interior design services	31	D	D	D	c	D	D
54143	Graphic design services	14	4 402	1 273	195	38	50.5	7.3
541430	Graphic design services	14	4 402	1 273	195	38	50.5	7.3
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5415	Computer systems design & related services	80	D	D	D	e	D	D
54151	Computer systems design & related services	80	D	D	D	e	D	D
541511	Custom computer programming services	35	D	D	D	c	D	D
541512	Computer systems design services	34	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	26	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CLARK COUNTY, NV—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	158	D	D	D	f	D	D
54161	Management consulting services	133	D	D	D	f	D	D
541611	Administrative management & general management consulting service	75	D	D	D	e	D	D
541613	Marketing consulting services	35	D	D	D	c	D	D
54162	Environmental consulting services	9	D	D	D	e	D	D
541620	Environmental consulting services	9	D	D	D	e	D	D
5417	Scientific research & development services	10	D	D	D	b	D	D
5418	Advertising & related services	82	D	D	D	f	D	D
54181	Advertising agencies	32	D	D	D	c	D	D
541810	Advertising agencies	32	D	D	D	c	D	D
54182	Public relations agencies	7	4 496	1 530	97	12	15.4	.4
541820	Public relations agencies	7	4 496	1 530	97	12	15.4	.4
54185	Display advertising	8	D	D	D	b	D	D
541850	Display advertising	8	D	D	D	b	D	D
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54186	Direct mail advertising	4	D	D	D	c	D	D
541860	Direct mail advertising	4	D	D	D	c	D	D
54189	Other services related to advertising	23	D	D	D	c	D	D
541890	Other services related to advertising	23	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	52	D	D	D	e	D	D
54192	Photographic services	42	D	D	D	e	D	D
541921	Photographic studios, portrait	31	D	D	D	c	D	D
541922	Commercial photography	11	5 745	1 726	446	94	16.8	9.8
	BALANCE OF DOUGLAS COUNTY, NV							
54	**Professional, scientific, & technical services**	**149**	**46 951**	**20 874**	**3 739**	**526**	**34.5**	**20.0**
541	Professional, scientific, & technical services	149	46 951	20 874	3 739	526	34.5	20.0
5411	Legal services	27	13 858	7 526	1 385	120	16.5	4.8
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	6 035	2 598	424	100	40.2	26.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	6 035	2 598	424	100	40.2	26.3
541211	Offices of certified public accountants	16	4 374	1 660	244	45	34.8	32.9
5413	Architectural, engineering, & related services	25	8 619	3 420	657	81	47.8	30.3
5415	Computer systems design & related services	26	D	D	D	b	D	D
54151	Computer systems design & related services	26	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	6 392	2 557	298	95	57.4	8.9
54161	Management consulting services	23	4 747	1 814	248	83	59.8	12.0
5418	Advertising & related services	9	D	D	D	b	D	D
	BALANCE OF ELKO COUNTY, NV							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
	BALANCE OF ESMERALDA COUNTY, NV							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HUMBOLDT COUNTY, NV							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LANDER COUNTY, NV							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LINCOLN COUNTY, NV							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LYON COUNTY, NV							
54	**Professional, scientific, & technical services**	**27**	**17 803**	**6 457**	**1 542**	**231**	**14.5**	**3.4**
541	Professional, scientific, & technical services	27	17 803	6 457	1 542	231	14.5	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	a	D	D
5413	Architectural, engineering, & related services	7	D	D	D	c	D	D
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	BALANCE OF MINERAL COUNTY, NV							
54	**Professional, scientific, & technical services**	**3**	**134**	**51**	**29**	**8**	**D**	**–**
	BALANCE OF NYE COUNTY, NV							
54	**Professional, scientific, & technical services**	**17**	**13 595**	**2 402**	**786**	**73**	**9.7**	**1.6**
541	Professional, scientific, & technical services	17	13 595	2 402	786	73	9.7	1.6
5417	Scientific research & development services	1	D	D	D	b	D	D
	BALANCE OF PERSHING COUNTY, NV							
54	**Professional, scientific, & technical services**	**4**	**265**	**84**	**20**	**5**	**100.0**	**–**
	BALANCE OF STOREY COUNTY, NV							
54	**Professional, scientific, & technical services**	**5**	**1 292**	**536**	**73**	**16**	**27.7**	**9.7**
541	Professional, scientific, & technical services	5	1 292	536	73	16	27.7	9.7
	BALANCE OF WASHOE COUNTY, NV							
54	**Professional, scientific, & technical services**	**222**	**87 377**	**28 206**	**5 399**	**542**	**49.7**	**8.9**
541	Professional, scientific, & technical services	222	87 377	28 206	5 399	542	49.7	8.9
5411	Legal services	19	5 044	2 215	578	51	45.1	.7
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 635	1 722	375	54	24.4	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 635	1 722	375	54	24.4	12.8
5413	Architectural, engineering, & related services	44	14 117	5 270	885	112	78.8	10.0
54133	Engineering services	30	11 139	4 050	734	88	77.9	8.9
541330	Engineering services	30	11 139	4 050	734	88	77.9	8.9
5415	Computer systems design & related services	41	16 957	5 633	1 052	84	42.0	15.1
54151	Computer systems design & related services	41	16 957	5 633	1 052	84	42.0	15.1
541511	Custom computer programming services	17	D	D	D	b	D	D
541512	Computer systems design services	20	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	72	32 776	10 031	2 000	181	33.0	5.0
54161	Management consulting services	52	D	D	D	c	D	D
541611	Administrative management & general management consulting service	36	D	D	D	b	D	D
541613	Marketing consulting services	9	D	D	D	b	D	D
54169	Other scientific & technical consulting services	12	8 767	1 388	261	18	10.2	4.1
541690	Other scientific & technical consulting services	12	8 767	1 388	261	18	10.2	4.1
5418	Advertising & related services	14	D	D	D	b	D	D
	BALANCE OF WHITE PINE COUNTY, NV							
54	**Professional, scientific, & technical services**	**6**	**1 747**	**1 214**	**26**	**6**	**85.3**	**–**
541	Professional, scientific, & technical services	6	1 747	1 214	26	6	85.3	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NEVADA

West Wendover was incorporated in July 1991, but this change was not submitted to the Census Bureau until May 1992.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

NEVADA

Las Vegas, NV—AZ MSA

Mohave County, AZ
Clark County, NV
Nye County, NV

Reno, NV MSA

Washoe County, NV

U.S. Census Bureau, 1997 Economic Census

New York

1997

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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Helping You Make Informed Decisions

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Economics and Statistics Administration
U.S. CENSUS BUREAU

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK							
54	**Professional, scientific, & technical services**	**45 619**	**57 475 020**	**21 773 137**	**4 874 322**	**416 892**	**17.2**	**9.1**
541	Professional, scientific, & technical services	45 619	57 475 020	21 773 137	4 874 322	416 892	17.2	9.1
5411	Legal services	13 642	18 339 904	6 110 979	1 341 865	109 483	14.7	4.7
54111	Offices of lawyers	13 038	17 860 890	5 951 082	1 306 588	105 143	14.6	4.6
541110	Offices of lawyers	13 038	17 860 890	5 951 082	1 306 588	105 143	14.6	4.6
5411101	Offices of lawyers (except legal aid societies)	13 038	17 860 890	5 951 082	1 306 588	105 143	14.6	4.6
54119	Other legal services	604	479 014	159 897	35 277	4 340	18.2	6.6
541191	Title abstract & settlement offices	445	356 347	124 279	26 426	3 234	18.2	7.6
541199	All other legal services	159	122 667	35 618	8 851	1 106	18.4	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6 331	6 975 544	2 788 147	638 568	78 021	14.6	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6 331	6 975 544	2 788 147	638 568	78 021	14.6	7.8
541211	Offices of certified public accountants	3 821	5 027 458	1 712 791	400 063	37 923	14.3	6.7
541213	Tax return preparation services	679	132 644	47 607	17 538	8 410	37.4	5.8
541214	Payroll services	234	1 276 176	826 876	176 087	23 984	2.9	9.6
541219	Other accounting services	1 597	539 266	200 873	44 880	7 704	39.1	14.3
5413	Architectural, engineering, & related services	4 692	5 476 648	2 212 477	489 392	47 439	21.8	5.2
54131	Architectural services	1 614	1 455 388	548 028	118 344	11 890	25.4	3.1
541310	Architectural services	1 614	1 455 388	548 028	118 344	11 890	25.4	3.1
54133	Engineering services	2 176	3 445 742	1 400 216	311 416	27 975	19.9	5.8
541330	Engineering services	2 176	3 445 742	1 400 216	311 416	27 975	19.9	5.8
54134	Drafting services	94	48 485	28 602	6 355	651	14.2	2.9
541340	Drafting services	94	48 485	28 602	6 355	651	14.2	2.9
54135	Building inspection services	167	63 163	23 757	4 884	699	34.8	13.6
541350	Building inspection services	167	63 163	23 757	4 884	699	34.8	13.6
54136	Geophysical surveying & mapping services	5	2 642	1 205	310	15	12.5	1.0
541360	Geophysical surveying & mapping services	5	2 642	1 205	310	15	12.5	1.0
54137	Surveying & mapping (except geophysical) services	405	99 702	47 013	10 303	1 643	44.3	5.9
541370	Surveying & mapping (except geophysical) services	405	99 702	47 013	10 303	1 643	44.3	5.9
54138	Testing laboratories	231	361 526	163 656	37 780	4 566	17.5	6.5
541380	Testing laboratories	231	361 526	163 656	37 780	4 566	17.5	6.5
5414	Specialized design services	2 958	2 155 804	627 288	135 113	13 575	31.2	6.9
54141	Interior design services	878	638 212	144 230	28 536	3 328	33.9	5.9
541410	Interior design services	878	638 212	144 230	28 536	3 328	33.9	5.9
54142	Industrial design services	122	114 338	41 546	8 587	836	14.8	8.0
541420	Industrial design services	122	114 338	41 546	8 587	836	14.8	8.0
54143	Graphic design services	1 709	1 273 529	400 499	89 379	8 429	30.3	6.7
541430	Graphic design services	1 709	1 273 529	400 499	89 379	8 429	30.3	6.7
5414301	Graphic design services (except commercial art & medical artists)	1 456	1 070 821	348 090	78 470	7 235	30.2	6.9
5414302	Commercial art	251	D	D	D	g	D	D
5414303	Medical artists	2	D	D	D	a	D	D
54149	Other specialized design services	249	129 725	41 013	8 611	982	42.1	12.1
541490	Other specialized design services	249	129 725	41 013	8 611	982	42.1	12.1
5415	Computer systems design & related services	5 672	6 197 975	2 510 384	572 809	41 878	21.9	19.1
54151	Computer systems design & related services	5 672	6 197 975	2 510 384	572 809	41 878	21.9	19.1
541511	Custom computer programming services	2 370	2 793 371	1 296 675	294 003	19 909	20.3	19.3
541512	Computer systems design services	2 417	2 648 988	939 959	210 945	17 027	23.9	22.0
5415121	Computer systems integrators	656	1 506 972	441 603	106 140	8 905	14.0	30.8
5415122	Computer systems consultants (except systems integrators)	1 761	1 142 016	498 356	104 805	8 122	37.0	10.3
541513	Computer facilities management services	86	445 891	125 036	38 323	2 505	4.7	8.3
541519	Other computer related services	799	309 725	148 714	29 538	2 437	43.4	8.0
5416	Management, scientific, & technical consulting services	5 957	6 501 705	2 848 328	590 737	40 212	20.0	10.4
54161	Management consulting services	4 755	5 796 063	2 585 361	531 078	34 525	18.7	10.1
541611	Administrative management & general management consulting service	1 953	3 319 349	1 536 356	313 746	18 228	10.5	10.5
541612	Human resources & executive search consulting services	1 413	1 490 263	725 982	150 789	10 288	26.7	8.9
5416121	Actuarial consulting	53	126 870	64 461	14 589	943	14.8	4.8
5416122	Executive placement services	913	994 388	498 858	96 227	6 066	26.7	7.8
5416123	Human resources & personnel management consulting	447	369 005	162 663	39 973	3 279	30.9	13.6
541613	Marketing consulting services	1 000	683 548	212 698	44 101	3 862	41.9	12.9
541614	Process, physical distribution, & logistics consulting services	177	116 534	40 135	7 937	767	26.5	4.2
541618	Other management consulting services	212	186 369	70 190	14 505	1 380	10.5	5.6
54162	Environmental consulting services	323	296 802	102 981	23 740	2 546	27.6	11.3
541620	Environmental consulting services	323	296 802	102 981	23 740	2 546	27.6	11.3
54169	Other scientific & technical consulting services	879	408 840	159 986	35 919	3 141	32.6	14.4
541690	Other scientific & technical consulting services	879	408 840	159 986	35 919	3 141	32.6	14.4
5417	Scientific research & development services	388	944 677	391 621	94 674	6 979	8.1	14.6
54171	R&D in the physical, engineering, & life sciences	316	862 909	358 681	87 674	6 413	8.1	10.5
541710	R&D in the physical, engineering, & life sciences	316	862 909	358 681	87 674	6 413	8.1	10.5
5417101	R&D in the physical & engineering sciences	199	604 781	250 933	61 175	4 563	6.7	7.4
5417102	Research & development in the life sciences	117	258 128	107 748	26 499	1 850	11.2	17.7
54172	Research & development in the social sciences & humanities	72	81 768	32 940	7 000	566	9.1	58.1
541720	R&D in the social sciences & humanities	72	81 768	32 940	7 000	566	9.1	58.1

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	3 837	8 982 986	3 654 595	879 665	61 844	12.5	13.7
54181	Advertising agencies	1 395	4 408 893	2 190 940	542 423	30 878	7.2	14.3
541810	Advertising agencies	1 395	4 408 893	2 190 940	542 423	30 878	7.2	14.3
54182	Public relations agencies	941	1 134 656	492 951	107 031	7 969	18.9	5.9
541820	Public relations agencies	941	1 134 656	492 951	107 031	7 969	18.9	5.9
54183	Media buying services	115	339 974	143 847	34 719	1 899	6.4	7.5
541830	Media buying services	115	339 974	143 847	34 719	1 899	6.4	7.5
54184	Media representatives	291	831 120	291 180	72 253	4 689	10.8	19.4
541840	Media representatives	291	831 120	291 180	72 253	4 689	10.8	19.4
5418401	Radio & television advertising representatives	120	374 664	191 829	47 000	2 826	6.3	25.3
5418402	Publishers' advertising representatives	171	456 456	99 351	25 253	1 863	14.4	14.6
54185	Display advertising	151	563 925	78 299	18 219	2 527	13.2	3.3
541850	Display advertising	151	563 925	78 299	18 219	2 527	13.2	3.3
5418501	Display advertising (except outdoor)	68	440 218	50 623	12 562	1 979	11.9	1.6
5418502	Outdoor advertising services	83	123 707	27 676	5 657	548	17.7	9.3
54186	Direct mail advertising	281	833 191	285 755	68 152	7 147	20.7	14.5
541860	Direct mail advertising	281	833 191	285 755	68 152	7 147	20.7	14.5
54187	Advertising material distribution services	45	159 080	33 093	6 861	1 212	10.4	74.6
541870	Advertising material distribution services	45	159 080	33 093	6 861	1 212	10.4	74.6
54189	Other services related to advertising	618	712 147	138 530	30 007	5 523	30.0	12.4
541890	Other services related to advertising	618	712 147	138 530	30 007	5 523	30.0	12.4
5418901	Welcoming services	9	1 157	235	38	19	75.6	24.4
5418902	Advertising specialties goods distributor	313	377 877	49 859	10 959	1 331	33.9	6.8
5418903	Sign painting & lettering shop	181	48 560	13 955	2 777	635	49.9	24.4
5418909	All other advertising	115	284 553	74 481	16 233	3 538	21.2	17.7
5419	Other professional, scientific, & technical services	2 142	1 899 777	629 318	131 499	17 461	23.3	8.7
54191	Marketing research & public opinion polling	445	1 027 793	370 223	78 632	9 528	16.6	9.4
541910	Marketing research & public opinion polling	445	1 027 793	370 223	78 632	9 528	16.6	9.4
54192	Photographic services	1 401	681 777	194 866	40 433	6 067	34.8	3.3
541921	Photographic studios, portrait	738	254 596	66 598	13 324	3 126	32.5	4.1
541922	Commercial photography	663	427 181	128 268	27 109	2 941	36.2	2.8
54193	Translation & interpretation services	89	66 772	25 799	4 882	690	12.9	33.3
541930	Translation & interpretation services	89	66 772	25 799	4 882	690	12.9	33.3
54199	All other professional, scientific, & technical services	207	123 435	38 430	7 552	1 176	20.3	19.4
541990	All other professional, scientific, & technical services	207	123 435	38 430	7 552	1 176	20.3	19.4

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	NEW YORK								
54	**Professional, scientific, & technical services**	**554**	**2 498 464**	**2 305 044**	**983 812**	**238 716**	**29 165**	**4.0**	**5.0**
541	Professional, scientific, & technical services	554	2 498 464	2 305 044	983 812	238 716	29 165	4.0	5.0
5411	Legal services	212	267 963	256 287	149 155	35 230	3 803	4.7	12.7
54111	Offices of lawyers	212	267 963	256 287	149 155	35 230	3 803	4.7	12.7
541110	Offices of lawyers	212	267 963	256 287	149 155	35 230	3 803	4.7	12.7
5411102	Legal aid societies & similar legal services	212	267 963	256 287	149 155	35 230	3 803	4.7	12.7
5417	Scientific research & development services	342	2 230 501	2 048 757	834 657	203 486	25 362	3.9	4.1
54171	R&D in the physical, engineering, & life sciences	236	1 991 496	1 825 433	748 941	182 794	23 281	3.0	3.7
541710	R&D in the physical, engineering, & life sciences	236	1 991 496	1 825 433	748 941	182 794	23 281	3.0	3.7
5417101	R&D in the physical & engineering sciences	97	1 075 901	1 029 098	415 734	104 902	12 840	2.3	1.7
5417102	Research & development in the life sciences	139	915 595	796 335	333 207	77 892	10 441	3.8	6.0
54172	Research & development in the social sciences & humanities	106	239 005	223 324	85 716	20 692	2 081	11.5	7.7
541720	R&D in the social sciences & humanities	106	239 005	223 324	85 716	20 692	2 081	11.5	7.7

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALBANY–SCHENECTADY–TROY, NY MSA							
54	**Professional, scientific, & technical services**	**1 768**	**1 617 655**	**636 109**	**148 853**	**16 154**	**22.5**	**7.1**
541	Professional, scientific, & technical services	1 768	1 617 655	636 109	148 853	16 154	22.5	7.1
5411	Legal services	598	364 497	141 126	30 221	3 541	23.0	3.2
54111	Offices of lawyers	562	343 526	134 951	29 054	3 383	23.4	2.3
541110	Offices of lawyers	562	343 526	134 951	29 054	3 383	23.4	2.3
5411101	Offices of lawyers (except legal aid societies)	562	343 526	134 951	29 054	3 383	23.4	2.3
54119	Other legal services	36	20 971	6 175	1 167	158	17.3	18.1
541191	Title abstract & settlement offices	23	11 479	3 841	744	92	19.6	23.4
541199	All other legal services	13	9 492	2 334	423	66	14.5	11.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	226	136 817	59 335	14 854	3 019	25.9	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	226	136 817	59 335	14 854	3 019	25.9	9.0
541211	Offices of certified public accountants	115	87 796	33 273	8 555	962	18.7	1.9
541213	Tax return preparation services	31	7 356	2 523	1 164	748	25.6	–
541214	Payroll services	14	27 167	16 435	3 360	976	37.3	26.5
541219	Other accounting services	66	14 498	7 104	1 775	333	48.6	23.2
5413	Architectural, engineering, & related services	297	266 519	113 483	26 487	2 745	25.0	4.8
54131	Architectural services	62	46 616	18 984	4 741	473	24.8	1.9
541310	Architectural services	62	46 616	18 984	4 741	473	24.8	1.9
54133	Engineering services	165	195 901	83 454	19 084	1 887	23.7	3.2
541330	Engineering services	165	195 901	83 454	19 084	1 887	23.7	3.2
54135	Building inspection services	12	3 611	1 701	308	54	41.9	.6
541350	Building inspection services	12	3 611	1 701	308	54	41.9	.6
54137	Surveying & mapping (except geophysical) services	28	4 470	2 226	500	95	55.4	1.8
541370	Surveying & mapping (except geophysical) services	28	4 470	2 226	500	95	55.4	1.8
54138	Testing laboratories	27	15 747	7 043	1 843	234	30.0	35.0
541380	Testing laboratories	27	15 747	7 043	1 843	234	30.0	35.0
5414	Specialized design services	41	14 153	3 238	659	143	57.0	1.5
54143	Graphic design services	24	11 576	2 503	495	83	49.1	1.8
541430	Graphic design services	24	11 576	2 503	495	83	49.1	1.8
5414301	Graphic design services (except commercial art & medical artists)	23	D	D	D	b	D	D
5415	Computer systems design & related services	185	226 082	89 306	21 672	1 801	43.1	9.1
54151	Computer systems design & related services	185	226 082	89 306	21 672	1 801	43.1	9.1
541511	Custom computer programming services	75	144 362	62 417	16 027	1 112	49.4	2.2
541512	Computer systems design services	84	58 740	20 946	4 620	546	32.9	12.6
5415121	Computer systems integrators	37	36 627	13 046	2 690	298	25.6	11.3
5415122	Computer systems consultants (except systems integrators)	47	22 113	7 900	1 930	248	44.9	14.7
541519	Other computer related services	16	7 131	1 317	287	45	84.3	10.3
5416	Management, scientific, & technical consulting services	207	112 240	34 396	7 034	788	32.1	15.8
54161	Management consulting services	141	84 644	25 077	4 931	529	26.3	11.6
541611	Administrative management & general management consulting service	56	45 710	8 962	1 614	182	14.1	18.5
541612	Human resources & executive search consulting services	42	21 080	9 511	2 069	222	37.2	1.3
5416122	Executive placement services	19	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	20	9 259	3 397	749	92	25.4	2.9
541613	Marketing consulting services	29	11 750	3 684	746	71	50.9	6.3
54162	Environmental consulting services	27	21 090	6 353	1 524	175	43.9	36.7
541620	Environmental consulting services	27	21 090	6 353	1 524	175	43.9	36.7
54169	Other scientific & technical consulting services	39	6 506	2 966	579	84	69.5	1.4
541690	Other scientific & technical consulting services	39	6 506	2 966	579	84	69.5	1.4
5417	Scientific research & development services	33	359 143	159 611	39 953	2 872	1.3	1.0
54171	R&D in the physical, engineering, & life sciences	27	355 826	157 964	39 615	2 828	1.0	1.0
541710	R&D in the physical, engineering, & life sciences	27	355 826	157 964	39 615	2 828	1.0	1.0
5417101	R&D in the physical & engineering sciences	18	D	D	D	h	D	D
5417102	Research & development in the life sciences	9	D	D	D	e	D	D
5418	Advertising & related services	126	120 458	29 916	6 670	891	24.0	26.7
54181	Advertising agencies	38	15 544	5 643	1 307	146	36.2	2.2
541810	Advertising agencies	38	15 544	5 643	1 307	146	36.2	2.2
54182	Public relations agencies	34	15 302	5 140	1 180	162	59.4	5.0
541820	Public relations agencies	34	15 302	5 140	1 180	162	59.4	5.0
54184	Media representatives	13	32 961	6 796	1 632	184	14.3	41.7
541840	Media representatives	13	32 961	6 796	1 632	184	14.3	41.7
5418402	Publishers' advertising representatives	10	32 463	6 618	1 604	181	14.2	42.3
54185	Display advertising	5	7 575	1 422	289	42	22.8	3.3
541850	Display advertising	5	7 575	1 422	289	42	22.8	3.3
54186	Direct mail advertising	9	19 421	5 210	935	124	18.6	73.1
541860	Direct mail advertising	9	19 421	5 210	935	124	18.6	73.1
54189	Other services related to advertising	26	D	D	D	c	D	D
541890	Other services related to advertising	26	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	14	D	D	D	b	D	D
5418909	All other advertising	4	13 266	3 364	906	166	10.6	–
5419	Other professional, scientific, & technical services	55	17 746	5 698	1 303	354	14.3	18.5
54192	Photographic services	42	10 365	3 118	710	180	21.5	7.6
541921	Photographic studios, portrait	34	5 727	1 428	307	126	26.5	13.6
541922	Commercial photography	8	4 638	1 690	403	54	15.4	.2

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BINGHAMTON, NY MSA							
54	**Professional, scientific, & technical services**	**369**	**244 580**	**82 718**	**18 746**	**2 751**	**22.2**	**25.9**
541	Professional, scientific, & technical services	369	244 580	82 718	18 746	2 751	22.2	25.9
5411	Legal services	142	60 263	15 150	3 440	672	23.9	4.1
54111	Offices of lawyers	135	59 206	14 747	3 353	650	23.6	4.2
541110	Offices of lawyers	135	59 206	14 747	3 353	650	23.6	4.2
5411101	Offices of lawyers (except legal aid societies)	135	59 206	14 747	3 353	650	23.6	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	56	17 434	7 121	1 580	440	39.1	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	56	17 434	7 121	1 580	440	39.1	7.1
541211	Offices of certified public accountants	21	12 064	5 218	1 039	159	31.9	7.5
541213	Tax return preparation services	18	3 050	1 030	370	237	33.1	6.8
541219	Other accounting services	13	1 546	566	128	35	97.3	2.7
5413	Architectural, engineering, & related services	53	47 434	23 353	5 215	581	28.5	1.0
54131	Architectural services	7	5 367	2 589	522	55	19.2	–
541310	Architectural services	7	5 367	2 589	522	55	19.2	–
54133	Engineering services	30	36 081	18 202	4 088	419	32.4	1.2
541330	Engineering services	30	36 081	18 202	4 088	419	32.4	1.2
5414	Specialized design services	7	2 482	371	91	17	46.7	.6
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	32	63 713	16 831	4 066	352	4.9	89.4
54151	Computer systems design & related services	32	63 713	16 831	4 066	352	4.9	89.4
541511	Custom computer programming services	13	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	38	22 380	10 034	2 077	268	19.3	2.7
54161	Management consulting services	30	20 873	9 330	1 964	235	17.0	1.2
541611	Administrative management & general management consulting service	18	5 967	2 977	583	99	23.3	4.3
541613	Marketing consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	21	22 515	6 971	1 629	238	29.0	3.0
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5418903	Sign painting & lettering shop	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	4 665	1 311	292	124	34.5	11.6
54192	Photographic services	13	D	D	D	c	D	D
541921	Photographic studios, portrait	11	D	D	D	c	D	D
	BUFFALO–NIAGARA FALLS, NY MSA							
54	**Professional, scientific, & technical services**	**2 043**	**1 542 615**	**563 289**	**130 231**	**16 820**	**21.3**	**6.1**
541	Professional, scientific, & technical services	2 043	1 542 615	563 289	130 231	16 820	21.3	6.1
5411	Legal services	733	467 539	146 603	31 617	4 475	24.5	2.9
54111	Offices of lawyers	714	461 200	144 389	31 146	4 380	24.6	2.9
541110	Offices of lawyers	714	461 200	144 389	31 146	4 380	24.6	2.9
5411101	Offices of lawyers (except legal aid societies)	714	461 200	144 389	31 146	4 380	24.6	2.9
54119	Other legal services	19	6 339	2 214	471	95	15.0	4.4
541191	Title abstract & settlement offices	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	337	201 084	80 030	19 078	3 319	18.8	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	337	201 084	80 030	19 078	3 319	18.8	7.4
541211	Offices of certified public accountants	179	138 007	51 199	11 541	1 476	17.9	4.2
541213	Tax return preparation services	47	8 512	3 636	1 453	742	33.3	11.0
541214	Payroll services	9	29 843	11 795	2 853	496	.3	8.9
541219	Other accounting services	102	24 722	13 400	3 231	605	41.0	22.1
5413	Architectural, engineering, & related services	288	392 989	175 130	42 713	4 012	16.7	3.6
54131	Architectural services	58	49 204	20 800	4 913	537	27.6	.7
541310	Architectural services	58	49 204	20 800	4 913	537	27.6	.7
54133	Engineering services	158	253 044	108 818	27 598	2 329	17.7	4.3
541330	Engineering services	158	253 044	108 818	27 598	2 329	17.7	4.3
54135	Building inspection services	8	D	D	D	b	D	D
541350	Building inspection services	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	32	7 816	4 083	941	141	26.0	21.0
541370	Surveying & mapping (except geophysical) services	32	7 816	4 083	941	141	26.0	21.0
54138	Testing laboratories	22	77 129	37 983	8 454	902	5.7	1.2
541380	Testing laboratories	22	77 129	37 983	8 454	902	5.7	1.2
5414	Specialized design services	65	24 787	8 061	1 504	328	57.7	7.2
54141	Interior design services	15	D	D	D	b	D	D
541410	Interior design services	15	D	D	D	b	D	D
54142	Industrial design services	9	6 261	3 048	274	81	31.5	1.1
541420	Industrial design services	9	6 261	3 048	274	81	31.5	1.1
54143	Graphic design services	39	13 697	4 201	988	146	65.0	5.2
541430	Graphic design services	39	13 697	4 201	988	146	65.0	5.2
5414301	Graphic design services (except commercial art & medical artists)	29	D	D	D	c	D	D
5415	Computer systems design & related services	147	110 896	45 408	10 873	1 106	26.5	10.3
54151	Computer systems design & related services	147	110 896	45 408	10 873	1 106	26.5	10.3
541511	Custom computer programming services	52	38 028	18 230	3 933	461	17.6	7.2
541512	Computer systems design services	80	65 349	24 123	6 155	570	33.3	12.7
5415121	Computer systems integrators	44	52 332	17 476	4 435	370	33.3	15.1
5415122	Computer systems consultants (except systems integrators)	36	13 017	6 647	1 720	200	33.5	3.2

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BUFFALO–NIAGARA FALLS, NY MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	228	143 378	55 154	12 664	1 414	19.4	14.3
54161	Management consulting services	169	78 199	32 737	7 266	850	28.6	16.2
541611	Administrative management & general management consulting service	71	51 508	21 703	5 206	503	11.2	20.4
541612	Human resources & executive search consulting services	42	13 608	5 817	1 144	146	85.3	2.8
5416122	Executive placement services	22	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	19	7 528	2 885	578	66	86.2	2.6
541613	Marketing consulting services	28	4 258	1 502	259	98	67.4	29.2
541618	Other management consulting services	14	4 149	1 966	382	66	30.4	11.9
54162	Environmental consulting services	31	59 052	19 838	4 819	475	6.2	12.4
541620	Environmental consulting services	31	59 052	19 838	4 819	475	6.2	12.4
54169	Other scientific & technical consulting services	28	6 127	2 579	579	89	30.5	7.5
541690	Other scientific & technical consulting services	28	6 127	2 579	579	89	30.5	7.5
5417	Scientific research & development services	27	28 437	9 977	2 316	236	6.0	6.6
54171	R&D in the physical, engineering, & life sciences	23	27 899	9 621	2 235	220	4.2	6.7
541710	R&D in the physical, engineering, & life sciences	23	27 899	9 621	2 235	220	4.2	6.7
5417101	R&D in the physical & engineering sciences	18	D	D	D	c	D	D
5418	Advertising & related services	132	153 057	37 120	8 167	1 415	18.0	9.1
54181	Advertising agencies	52	42 957	21 305	4 882	556	11.5	26.7
541810	Advertising agencies	52	42 957	21 305	4 882	556	11.5	26.7
54185	Display advertising	5	D	D	D	f	D	D
541850	Display advertising	5	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	4	D	D	D	e	D	D
54186	Direct mail advertising	15	30 219	5 298	1 036	119	37.1	1.1
541860	Direct mail advertising	15	30 219	5 298	1 036	119	37.1	1.1
54189	Other services related to advertising	37	D	D	D	c	D	D
541890	Other services related to advertising	37	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	19	D	D	D	c	D	D
5418903	Sign painting & lettering shop	15	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	86	20 448	5 806	1 299	515	46.0	9.6
54192	Photographic services	63	11 132	3 003	678	240	39.7	8.4
541921	Photographic studios, portrait	55	9 396	2 308	488	204	37.3	9.1
	ELMIRA, NY MSA							
54	**Professional, scientific, & technical services**	**104**	**56 505**	**18 250**	**4 624**	**827**	**29.9**	**18.1**
541	Professional, scientific, & technical services	104	56 505	18 250	4 624	827	29.9	18.1
5411	Legal services	37	14 356	3 699	1 059	179	32.3	2.2
54111	Offices of lawyers	37	14 356	3 699	1 059	179	32.3	2.2
541110	Offices of lawyers	37	14 356	3 699	1 059	179	32.3	2.2
5411101	Offices of lawyers (except legal aid societies)	37	14 356	3 699	1 059	179	32.3	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	10 269	3 411	1 036	345	17.8	27.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	10 269	3 411	1 036	345	17.8	27.0
541213	Tax return preparation services	6	D	D	D	c	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	18 162	7 418	1 735	168	17.9	31.4
54133	Engineering services	6	10 285	4 125	872	94	28.8	–
541330	Engineering services	6	10 285	4 125	872	94	28.8	–
5418	Advertising & related services	7	7 090	1 129	265	46	64.4	19.8
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	GLENS FALLS, NY MSA							
54	**Professional, scientific, & technical services**	**210**	**136 307**	**42 661**	**9 947**	**1 239**	**16.6**	**3.2**
541	Professional, scientific, & technical services	210	136 307	42 661	9 947	1 239	16.6	3.2
5411	Legal services	80	21 807	8 184	1 729	273	39.0	5.5
54111	Offices of lawyers	77	20 468	7 718	1 606	259	39.9	5.9
541110	Offices of lawyers	77	20 468	7 718	1 606	259	39.9	5.9
5411101	Offices of lawyers (except legal aid societies)	77	20 468	7 718	1 606	259	39.9	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	15 398	5 422	1 984	247	28.0	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	15 398	5 422	1 984	247	28.0	4.8
541211	Offices of certified public accountants	22	9 200	3 439	960	130	32.0	7.6
541219	Other accounting services	14	5 769	1 881	984	100	16.2	.8
5413	Architectural, engineering, & related services	36	79 484	17 352	4 048	303	6.7	2.0
54133	Engineering services	21	D	D	D	c	D	D
541330	Engineering services	21	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	20	10 691	8 923	1 631	317	13.3	3.1
54161	Management consulting services	15	9 921	8 551	1 535	299	11.3	1.6
541612	Human resources & executive search consulting services	5	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	3	D	D	D	e	D	D
5418	Advertising & related services	12	2 601	921	188	25	28.7	3.2
5419	Other professional, scientific, & technical services	8	1 784	414	71	31	8.6	–
54192	Photographic services	8	1 784	414	71	31	8.6	–
541921	Photographic studios, portrait	8	1 784	414	71	31	8.6	–

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JAMESTOWN, NY MSA							
54	**Professional, scientific, & technical services**	**168**	**48 533**	**19 232**	**4 515**	**815**	**39.2**	**9.6**
541	Professional, scientific, & technical services	168	48 533	19 232	4 515	815	39.2	9.6
5411	Legal services	71	18 169	5 738	1 387	283	38.4	6.3
54111	Offices of lawyers	67	D	D	D	c	D	D
541110	Offices of lawyers	67	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	67	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	9 031	3 193	904	223	37.4	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	9 031	3 193	904	223	37.4	1.1
541211	Offices of certified public accountants	15	5 825	2 274	616	91	26.9	1.6
541213	Tax return preparation services	11	2 515	699	235	116	48.9	–
5413	Architectural, engineering, & related services	22	7 688	3 784	786	109	50.3	–
5414	Specialized design services	4	1 731	271	51	19	51.4	30.3
5415	Computer systems design & related services	9	3 971	2 026	343	49	15.6	27.0
54151	Computer systems design & related services	9	3 971	2 026	343	49	15.6	27.0
5416	Management, scientific, & technical consulting services	14	3 433	2 207	555	69	84.9	15.1
54161	Management consulting services	11	3 088	2 114	532	61	93.3	6.7
5418	Advertising & related services	7	D	D	D	b	D	D
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA							
54	**Professional, scientific, & technical services**	**63 083**	**78 862 142**	**30 606 649**	**6 810 220**	**569 807**	**18.1**	**8.7**
541	Professional, scientific, & technical services	63 083	78 862 142	30 606 649	6 810 220	569 807	18.1	8.7
5411	Legal services	16 697	21 225 029	7 438 693	1 605 331	130 834	16.1	4.6
54111	Offices of lawyers	16 051	20 705 313	7 260 575	1 566 856	126 295	16.0	4.6
541110	Offices of lawyers	16 051	20 705 313	7 260 575	1 566 856	126 295	16.0	4.6
5411101	Offices of lawyers (except legal aid societies)	16 051	20 705 313	7 260 575	1 566 856	126 295	16.0	4.6
54119	Other legal services	646	519 716	178 118	38 475	4 539	19.6	5.6
541191	Title abstract & settlement offices	478	D	D	D	h	D	D
541199	All other legal services	168	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7 898	9 214 861	3 680 281	828 818	100 782	16.4	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7 898	9 214 861	3 680 281	828 818	100 782	16.4	9.5
541211	Offices of certified public accountants	5 036	D	D	D	k	D	D
541213	Tax return preparation services	626	134 132	51 374	16 919	8 228	34.3	7.2
541214	Payroll services	271	2 166 463	1 201 513	257 829	37 407	9.3	16.3
541219	Other accounting services	1 965	D	D	D	i	D	D
5413	Architectural, engineering, & related services	6 467	7 527 335	2 960 504	659 402	61 013	22.4	5.7
54131	Architectural services	2 048	1 713 134	636 295	135 411	13 587	26.5	3.0
541310	Architectural services	2 048	1 713 134	636 295	135 411	13 587	26.5	3.0
54133	Engineering services	3 290	D	D	D	k	D	D
541330	Engineering services	3 290	D	D	D	k	D	D
54134	Drafting services	112	D	D	D	f	D	D
541340	Drafting services	112	D	D	D	f	D	D
54135	Building inspection services	260	D	D	D	f	D	D
541350	Building inspection services	260	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	441	D	D	D	g	D	D
541370	Surveying & mapping (except geophysical) services	441	D	D	D	g	D	D
54138	Testing laboratories	308	450 144	200 175	46 201	5 304	18.8	4.1
541380	Testing laboratories	308	450 144	200 175	46 201	5 304	18.8	4.1
5414	Specialized design services	3 881	D	D	D	j	D	D
54141	Interior design services	1 129	D	D	D	h	D	D
541410	Interior design services	1 129	D	D	D	h	D	D
54142	Industrial design services	153	D	D	D	f	D	D
541420	Industrial design services	153	D	D	D	f	D	D
54143	Graphic design services	2 304	D	D	D	j	D	D
541430	Graphic design services	2 304	D	D	D	j	D	D
5414301	Graphic design services (except commercial art & medical artists)	1 968	D	D	D	i	D	D
5414302	Commercial art	333	D	D	D	g	D	D
5414303	Medical artists	3	D	D	D	a	D	D
54149	Other specialized design services	295	139 250	45 506	9 307	1 055	38.3	11.4
541490	Other specialized design services	295	139 250	45 506	9 307	1 055	38.3	11.4
5415	Computer systems design & related services	10 844	12 379 588	5 276 637	1 204 104	82 340	19.3	12.9
54151	Computer systems design & related services	10 844	12 379 588	5 276 637	1 204 104	82 340	19.3	12.9
541511	Custom computer programming services	4 672	D	D	D	k	D	D
541512	Computer systems design services	4 521	D	D	D	k	D	D
5415121	Computer systems integrators	1 011	2 409 850	781 701	178 617	13 291	13.0	25.3
5415122	Computer systems consultants (except systems integrators)	3 510	D	D	D	j	D	D
541513	Computer facilities management services	150	D	D	D	h	D	D
541519	Other computer related services	1 501	D	D	D	i	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	9 083	10 079 189	4 348 227	914 222	63 296	21.3	8.8
54161	Management consulting services	7 280	D	D	D	I	D	D
541611	Administrative management & general management consulting service	2 901	D	D	D	k	D	D
541612	Human resources & executive search consulting services	2 117	D	D	D	j	D	D
5416121	Actuarial consulting	98	207 953	104 331	25 723	1 373	12.4	3.1
5416122	Executive placement services	1 361	1 308 282	663 344	124 755	8 515	28.5	7.3
5416123	Human resources & personnel management consulting	658	D	D	D	i	D	D
541613	Marketing consulting services	1 645	1 401 917	489 303	101 265	9 428	32.6	11.6
541614	Process, physical distribution, & logistics consulting services	309	298 121	98 506	20 202	2 021	16.6	3.3
541618	Other management consulting services	308	301 979	106 411	22 554	2 312	15.2	10.2
54162	Environmental consulting services	473	D	D	D	h	D	D
541620	Environmental consulting services	473	D	D	D	h	D	D
54169	Other scientific & technical consulting services	1 330	D	D	D	i	D	D
541690	Other scientific & technical consulting services	1 330	D	D	D	i	D	D
5417	Scientific research & development services	637	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	538	1 580 086	675 483	175 367	12 139	9.2	11.2
541710	R&D in the physical, engineering, & life sciences	538	1 580 086	675 483	175 367	12 139	9.2	11.2
5417101	R&D in the physical & engineering sciences	301	826 504	323 370	91 399	5 311	10.4	7.7
5417102	Research & development in the life sciences	237	753 582	352 113	83 968	6 828	7.9	15.1
54172	Research & development in the social sciences & humanities	99	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	99	D	D	D	g	D	D
5418	Advertising & related services	4 944	D	D	D	I	D	D
54181	Advertising agencies	1 794	D	D	D	k	D	D
541810	Advertising agencies	1 794	D	D	D	k	D	D
54182	Public relations agencies	1 137	1 277 966	544 909	117 926	8 855	20.9	6.0
541820	Public relations agencies	1 137	1 277 966	544 909	117 926	8 855	20.9	6.0
54183	Media buying services	134	D	D	D	g	D	D
541830	Media buying services	134	D	D	D	g	D	D
54184	Media representatives	368	D	D	D	i	D	D
541840	Media representatives	368	D	D	D	i	D	D
5418401	Radio & television advertising representatives	141	388 472	198 435	48 401	2 980	6.2	25.5
5418402	Publishers' advertising representatives	227	D	D	D	g	D	D
54185	Display advertising	197	707 248	132 362	29 914	5 206	12.0	3.0
541850	Display advertising	197	707 248	132 362	29 914	5 206	12.0	3.0
5418501	Display advertising (except outdoor)	95	545 418	93 033	21 822	4 533	11.0	1.7
5418502	Outdoor advertising services	102	161 830	39 329	8 092	673	15.1	7.3
54186	Direct mail advertising	444	D	D	D	j	D	D
541860	Direct mail advertising	444	D	D	D	j	D	D
54187	Advertising material distribution services	62	212 153	53 597	12 451	2 031	15.0	56.6
541870	Advertising material distribution services	62	212 153	53 597	12 451	2 031	15.0	56.6
54189	Other services related to advertising	808	1 011 650	201 939	44 681	6 843	31.8	8.8
541890	Other services related to advertising	808	1 011 650	201 939	44 681	6 843	31.8	8.8
5418902	Advertising specialties goods distributor	431	591 679	79 555	17 740	2 093	36.5	5.0
5418903	Sign painting & lettering shop	222	54 614	15 121	2 904	644	51.6	26.1
5418909	All other advertising	150	364 494	107 085	24 010	4 098	20.9	12.6
5419	Other professional, scientific, & technical services	2 632	3 367 261	1 160 743	235 130	24 871	17.1	10.3
54191	Marketing research & public opinion polling	718	2 403 666	868 261	174 985	16 454	11.6	11.2
541910	Marketing research & public opinion polling	718	2 403 666	868 261	174 985	16 454	11.6	11.2
54192	Photographic services	1 539	D	D	D	i	D	D
541921	Photographic studios, portrait	786	D	D	D	h	D	D
541922	Commercial photography	753	460 134	138 960	29 558	3 262	36.0	3.2
54193	Translation & interpretation services	99	67 949	26 058	4 954	695	12.7	32.4
541930	Translation & interpretation services	99	67 949	26 058	4 954	695	12.7	32.4
54199	All other professional, scientific, & technical services	276	D	D	D	g	D	D
541990	All other professional, scientific, & technical services	276	D	D	D	g	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Bergen–Passaic, NJ PMSA							
54	**Professional, scientific, & technical services**	**5 217**	**3 904 084**	**1 405 812**	**315 502**	**31 665**	**30.0**	**8.1**
541	Professional, scientific, & technical services	5 217	3 904 084	1 405 812	315 502	31 665	30.0	8.1
5411	Legal services	1 210	591 377	217 250	46 556	5 259	37.0	4.6
54111	Offices of lawyers	1 171	568 111	209 426	45 066	5 108	37.4	4.5
541110	Offices of lawyers	1 171	568 111	209 426	45 066	5 108	37.4	4.5
5411101	Offices of lawyers (except legal aid societies)	1 171	568 111	209 426	45 066	5 108	37.4	4.5
54119	Other legal services	39	23 266	7 824	1 490	151	27.2	7.0
541191	Title abstract & settlement offices	29	16 488	5 711	996	117	36.0	7.0
541199	All other legal services	10	6 778	2 113	494	34	5.9	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	678	341 533	134 958	33 127	4 284	32.4	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	678	341 533	134 958	33 127	4 284	32.4	7.5
541211	Offices of certified public accountants	431	203 372	77 890	18 277	1 897	40.8	7.4
541213	Tax return preparation services	41	11 197	4 328	1 473	922	26.6	7.2
541214	Payroll services	19	73 333	28 310	7 783	629	1.6	.9
541219	Other accounting services	187	53 631	24 430	5 594	836	43.6	17.2
5413	Architectural, engineering, & related services	549	538 436	222 376	51 808	4 467	28.1	7.0
54131	Architectural services	118	62 560	24 955	5 661	579	35.4	3.2
541310	Architectural services	118	62 560	24 955	5 661	579	35.4	3.2
54133	Engineering services	327	414 369	169 845	39 819	3 162	26.4	7.9
541330	Engineering services	327	414 369	169 845	39 819	3 162	26.4	7.9
54135	Building inspection services	22	D	D	D	b	D	D
541350	Building inspection services	22	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	39	11 143	6 466	1 255	174	32.1	6.3
541370	Surveying & mapping (except geophysical) services	39	11 143	6 466	1 255	174	32.1	6.3
54138	Testing laboratories	30	44 816	19 283	4 630	498	31.8	1.7
541380	Testing laboratories	30	44 816	19 283	4 630	498	31.8	1.7
5414	Specialized design services	244	116 108	31 854	6 942	842	27.1	12.6
54141	Interior design services	60	27 435	4 189	848	167	34.1	33.9
541410	Interior design services	60	27 435	4 189	848	167	34.1	33.9
54142	Industrial design services	15	9 543	3 406	795	76	8.4	.1
541420	Industrial design services	15	9 543	3 406	795	76	8.4	.1
54143	Graphic design services	154	74 613	22 554	4 860	547	27.8	7.1
541430	Graphic design services	154	74 613	22 554	4 860	547	27.8	7.1
5414301	Graphic design services (except commercial art & medical artists)	132	64 666	19 464	4 123	436	28.3	8.1
5414302	Commercial art	21	D	D	D	c	D	D
54149	Other specialized design services	15	4 517	1 705	439	52	13.5	2.3
541490	Other specialized design services	15	4 517	1 705	439	52	13.5	2.3
5415	Computer systems design & related services	1 094	709 647	288 689	60 212	5 019	31.0	9.9
54151	Computer systems design & related services	1 094	709 647	288 689	60 212	5 019	31.0	9.9
541511	Custom computer programming services	454	329 083	147 528	30 873	2 666	22.2	8.5
541512	Computer systems design services	471	311 394	112 983	23 561	1 857	39.8	10.5
5415121	Computer systems integrators	104	146 709	48 774	10 858	853	25.8	10.8
5415122	Computer systems consultants (except systems integrators)	367	164 685	64 209	12 703	1 004	52.3	10.2
541519	Other computer related services	150	39 764	18 003	3 779	290	56.4	12.7
5416	Management, scientific, & technical consulting services	783	583 085	215 359	52 010	4 556	41.1	8.4
54161	Management consulting services	640	503 436	184 036	45 873	3 909	41.8	8.7
541611	Administrative management & general management consulting service	253	208 872	82 404	22 341	1 376	53.4	6.1
541612	Human resources & executive search consulting services	167	110 155	43 542	10 685	1 035	31.5	3.2
5416121	Actuarial consulting	15	10 171	4 861	937	59	29.5	–
5416122	Executive placement services	107	49 404	28 435	4 747	479	46.9	3.2
5416123	Human resources & personnel management consulting	45	50 580	10 246	5 001	497	16.8	3.8
541613	Marketing consulting services	162	106 656	29 804	6 203	608	48.1	7.9
541614	Process, physical distribution, & logistics consulting services	33	32 713	14 811	3 500	392	15.2	5.5
541618	Other management consulting services	25	45 040	13 475	3 144	498	17.1	38.2
54162	Environmental consulting services	34	24 523	7 048	1 628	173	50.2	3.7
541620	Environmental consulting services	34	24 523	7 048	1 628	173	50.2	3.7
54169	Other scientific & technical consulting services	109	55 126	24 275	4 509	474	30.7	7.9
541690	Other scientific & technical consulting services	109	55 126	24 275	4 509	474	30.7	7.9
5417	Scientific research & development services	60	80 613	32 578	8 016	670	22.2	21.5
54171	R&D in the physical, engineering, & life sciences	56	79 875	32 255	7 952	664	21.8	21.7
541710	R&D in the physical, engineering, & life sciences	56	79 875	32 255	7 952	664	21.8	21.7
5417102	Research & development in the life sciences	36	64 282	26 611	6 695	506	14.5	24.6

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Bergen–Passaic, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	397	586 220	174 483	38 103	4 449	23.4	11.3
54181	Advertising agencies	130	144 211	56 692	10 642	971	13.5	30.0
541810	Advertising agencies	130	144 211	56 692	10 642	971	13.5	30.0
54182	Public relations agencies	59	56 051	18 602	4 153	422	41.8	8.8
541820	Public relations agencies	59	56 051	18 602	4 153	422	41.8	8.8
54184	Media representatives	36	35 385	12 227	2 578	228	15.5	17.1
541840	Media representatives	36	35 385	12 227	2 578	228	15.5	17.1
5418402	Publishers' advertising representatives	26	28 123	9 143	1 983	167	19.3	20.9
54185	Display advertising	23	55 185	12 970	2 667	190	14.5	2.6
541850	Display advertising	23	55 185	12 970	2 667	190	14.5	2.6
5418501	Display advertising (except outdoor)	11	38 686	7 474	1 479	107	16.3	3.2
5418502	Outdoor advertising services	12	16 499	5 496	1 188	83	10.3	1.1
54186	Direct mail advertising	51	197 044	48 915	11 938	1 782	18.7	2.9
541860	Direct mail advertising	51	197 044	48 915	11 938	1 782	18.7	2.9
54187	Advertising material distribution services	10	15 489	6 015	1 795	226	58.4	18.1
541870	Advertising material distribution services	10	15 489	6 015	1 795	226	58.4	18.1
54189	Other services related to advertising	84	81 784	18 526	4 221	622	42.7	2.8
541890	Other services related to advertising	84	81 784	18 526	4 221	622	42.7	2.8
5418902	Advertising specialties goods distributor	43	47 941	7 748	1 617	240	54.9	2.9
5418903	Sign painting & lettering shop	24	4 538	1 480	224	51	71.2	11.2
5418909	All other advertising	17	29 305	9 298	2 380	331	18.5	1.4
5419	Other professional, scientific, & technical services	202	357 065	88 265	18 728	2 119	11.7	2.5
54191	Marketing research & public opinion polling	79	317 976	76 472	16 172	1 704	9.6	2.2
541910	Marketing research & public opinion polling	79	317 976	76 472	16 172	1 704	9.6	2.2
54192	Photographic services	92	28 519	8 242	1 940	327	31.6	3.4
541921	Photographic studios, portrait	56	13 360	3 225	794	193	47.0	5.1
541922	Commercial photography	36	15 159	5 017	1 146	134	18.1	1.9
54199	All other professional, scientific, & technical services	25	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	25	D	D	D	b	D	D
	Bridgeport, CT PMSA							
54	**Professional, scientific, & technical services**	**1 142**	**855 538**	**329 241**	**68 887**	**7 407**	**27.2**	**5.9**
541	Professional, scientific, & technical services	1 142	855 538	329 241	68 887	7 407	27.2	5.9
5411	Legal services	362	208 958	87 216	16 516	1 842	29.3	3.0
54111	Offices of lawyers	353	206 680	86 229	16 349	1 813	29.3	3.1
541110	Offices of lawyers	353	206 680	86 229	16 349	1 813	29.3	3.1
5411101	Offices of lawyers (except legal aid societies)	353	206 680	86 229	16 349	1 813	29.3	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	143	96 890	42 209	9 585	1 139	25.4	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	143	96 890	42 209	9 585	1 139	25.4	2.4
541211	Offices of certified public accountants	91	45 113	20 931	4 362	445	44.1	4.2
541213	Tax return preparation services	16	D	D	D	e	D	D
541214	Payroll services	4	D	D	D	e	D	D
541219	Other accounting services	32	D	D	D	b	D	D
5413	Architectural, engineering, & related services	152	113 299	49 042	11 612	1 126	42.3	1.6
54131	Architectural services	28	26 396	9 945	1 718	190	33.7	.3
541310	Architectural services	28	26 396	9 945	1 718	190	33.7	.3
54133	Engineering services	90	63 748	28 549	7 597	636	53.6	1.9
541330	Engineering services	90	63 748	28 549	7 597	636	53.6	1.9
54135	Building inspection services	6	D	D	D	b	D	D
541350	Building inspection services	6	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	11	10 514	3 860	952	96	11.3	1.3
541370	Surveying & mapping (except geophysical) services	11	10 514	3 860	952	96	11.3	1.3
54138	Testing laboratories	16	10 757	5 720	1 084	179	33.6	–
541380	Testing laboratories	16	10 757	5 720	1 084	179	33.6	–
5414	Specialized design services	62	34 538	11 651	2 344	231	35.9	1.6
54141	Interior design services	16	D	D	D	b	D	D
541410	Interior design services	16	D	D	D	b	D	D
54143	Graphic design services	44	27 216	9 754	2 053	167	24.2	.5
541430	Graphic design services	44	27 216	9 754	2 053	167	24.2	.5
5414301	Graphic design services (except commercial art & medical artists)	36	23 345	8 244	1 605	151	26.4	–
5414302	Commercial art	8	3 871	1 510	448	16	10.8	3.6
5415	Computer systems design & related services	159	155 704	66 144	13 742	1 287	19.1	9.3
54151	Computer systems design & related services	159	155 704	66 144	13 742	1 287	19.1	9.3
541511	Custom computer programming services	72	71 315	31 274	6 735	760	14.8	4.1
541512	Computer systems design services	70	72 909	28 718	5 643	455	24.3	12.3
5415121	Computer systems integrators	29	46 543	17 117	3 413	291	12.0	2.8
5415122	Computer systems consultants (except systems integrators)	41	26 366	11 601	2 230	164	45.9	29.1
541519	Other computer related services	14	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Bridgeport, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	153	99 800	40 321	8 727	855	29.5	16.2
54161	Management consulting services	126	79 485	30 826	6 530	608	26.9	13.4
541611	Administrative management & general management consulting service	42	32 052	13 989	2 764	333	18.4	17.7
541612	Human resources & executive search consulting services	34	16 840	5 900	1 128	121	33.2	13.7
5416122	Executive placement services	23	12 859	4 247	772	98	35.1	18.0
5416123	Human resources & personnel management consulting	11	3 981	1 653	356	23	27.2	–
541613	Marketing consulting services	41	26 263	9 785	2 325	126	27.4	9.7
54162	Environmental consulting services	10	11 143	5 999	1 393	101	16.8	40.9
541620	Environmental consulting services	10	11 143	5 999	1 393	101	16.8	40.9
54169	Other scientific & technical consulting services	17	9 172	3 496	804	146	67.7	10.5
541690	Other scientific & technical consulting services	17	9 172	3 496	804	146	67.7	10.5
5417	Scientific research & development services	14	D	D	D	b	D	D
5418	Advertising & related services	58	73 136	15 249	2 376	339	25.1	8.9
54182	Public relations agencies	6	5 117	896	170	20	100.0	–
541820	Public relations agencies	6	5 117	896	170	20	100.0	–
54186	Direct mail advertising	17	50 096	9 021	1 201	181	20.2	3.1
541860	Direct mail advertising	17	50 096	9 021	1 201	181	20.2	3.1
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	39	D	D	D	f	D	D
54191	Marketing research & public opinion polling	18	60 248	12 947	3 025	449	7.4	–
541910	Marketing research & public opinion polling	18	60 248	12 947	3 025	449	7.4	–
54192	Photographic services	21	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	Danbury, CT PMSA							
54	**Professional, scientific, & technical services**	**711**	**436 054**	**175 064**	**37 064**	**3 554**	**31.1**	**14.4**
541	Professional, scientific, & technical services	711	436 054	175 064	37 064	3 554	31.1	14.4
5411	Legal services	142	56 660	21 232	4 497	532	36.7	11.0
54111	Offices of lawyers	141	D	D	D	f	D	D
541110	Offices of lawyers	141	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	141	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	99	36 409	17 108	3 300	552	34.7	18.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	99	36 409	17 108	3 300	552	34.7	18.7
541211	Offices of certified public accountants	56	18 038	6 712	1 546	199	45.8	3.4
541213	Tax return preparation services	15	D	D	D	c	D	D
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	88	92 642	39 115	10 858	831	17.4	6.6
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	48	61 242	27 092	8 050	434	19.3	9.5
541330	Engineering services	48	61 242	27 092	8 050	434	19.3	9.5
54135	Building inspection services	11	D	D	D	b	D	D
541350	Building inspection services	11	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	9	1 826	898	213	34	79.3	10.0
541370	Surveying & mapping (except geophysical) services	9	1 826	898	213	34	79.3	10.0
54138	Testing laboratories	5	D	D	D	e	D	D
541380	Testing laboratories	5	D	D	D	e	D	D
5414	Specialized design services	47	17 812	4 384	906	108	28.4	3.1
54143	Graphic design services	38	15 542	3 777	755	86	24.3	3.5
541430	Graphic design services	38	15 542	3 777	755	86	24.3	3.5
5414301	Graphic design services (except commercial art & medical artists)	29	D	D	D	b	D	D
5414302	Commercial art	9	D	D	D	a	D	D
5415	Computer systems design & related services	125	85 718	45 044	8 270	704	32.8	25.7
54151	Computer systems design & related services	125	85 718	45 044	8 270	704	32.8	25.7
541511	Custom computer programming services	59	59 974	34 784	6 273	495	19.9	31.1
541512	Computer systems design services	48	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	35	D	D	D	b	D	D
541519	Other computer related services	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	135	69 570	25 830	4 757	391	46.1	5.5
54161	Management consulting services	108	61 861	23 064	4 214	345	43.3	6.1
541611	Administrative management & general management consulting service	43	28 773	11 107	1 998	139	35.7	6.6
541612	Human resources & executive search consulting services	28	D	D	D	c	D	D
5416122	Executive placement services	12	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	14	D	D	D	a	D	D
541613	Marketing consulting services	32	D	D	D	b	D	D
54169	Other scientific & technical consulting services	23	D	D	D	b	D	D
541690	Other scientific & technical consulting services	23	D	D	D	b	D	D
5417	Scientific research & development services	7	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Danbury, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	41	31 486	8 055	1 486	168	26.2	50.6
54181	Advertising agencies	16	12 428	4 498	827	93	27.4	27.5
541810	Advertising agencies	16	12 428	4 498	827	93	27.4	27.5
54189	Other services related to advertising	8	1 921	460	95	17	50.3	–
541890	Other services related to advertising	8	1 921	460	95	17	50.3	–
5419	Other professional, scientific, & technical services	27	D	D	D	c	D	D
54191	Marketing research & public opinion polling	9	14 743	4 168	623	62	56.5	2.6
541910	Marketing research & public opinion polling	9	14 743	4 168	623	62	56.5	2.6
54192	Photographic services	17	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
541922	Commercial photography	7	D	D	D	b	D	D
	Dutchess County, NY PMSA							
54	**Professional, scientific, & technical services**	**591**	**284 339**	**113 589**	**24 461**	**3 149**	**35.5**	**11.9**
541	Professional, scientific, & technical services	591	284 339	113 589	24 461	3 149	35.5	11.9
5411	Legal services	189	84 977	24 854	4 992	757	36.5	12.5
54111	Offices of lawyers	179	D	D	D	f	D	D
541110	Offices of lawyers	179	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	179	D	D	D	f	D	D
54119	Other legal services	10	D	D	D	b	D	D
541191	Title abstract & settlement offices	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	67	22 590	8 514	2 074	559	41.1	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	67	22 590	8 514	2 074	559	41.1	6.4
541211	Offices of certified public accountants	37	D	D	D	c	D	D
541213	Tax return preparation services	11	D	D	D	e	D	D
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	86	31 254	13 679	3 165	446	63.6	4.7
54133	Engineering services	39	D	D	D	e	D	D
541330	Engineering services	39	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	19	3 092	1 156	222	84	70.5	14.1
541370	Surveying & mapping (except geophysical) services	19	3 092	1 156	222	84	70.5	14.1
5414	Specialized design services	28	D	D	D	b	D	D
54143	Graphic design services	20	D	D	D	b	D	D
541430	Graphic design services	20	D	D	D	b	D	D
5415	Computer systems design & related services	94	93 415	49 069	10 641	907	14.2	19.3
54151	Computer systems design & related services	94	93 415	49 069	10 641	907	14.2	19.3
541511	Custom computer programming services	28	D	D	D	f	D	D
541512	Computer systems design services	45	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	34	D	D	D	e	D	D
541519	Other computer related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	77	22 954	9 509	1 845	206	56.0	3.7
54161	Management consulting services	51	D	D	D	c	D	D
541611	Administrative management & general management consulting service	25	D	D	D	b	D	D
541612	Human resources & executive search consulting services	12	D	D	D	b	D	D
54169	Other scientific & technical consulting services	16	D	D	D	b	D	D
541690	Other scientific & technical consulting services	16	D	D	D	b	D	D
5418	Advertising & related services	24	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	19	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Jersey City, NJ PMSA							
54	**Professional, scientific, & technical services**	**977**	**931 650**	**342 819**	**73 740**	**7 208**	**20.2**	**28.1**
541	Professional, scientific, & technical services	977	931 650	342 819	73 740	7 208	20.2	28.1
5411	Legal services	295	144 731	49 889	11 501	1 386	28.7	6.9
54111	Offices of lawyers	290	143 246	49 501	11 435	1 367	28.6	6.9
541110	Offices of lawyers	290	143 246	49 501	11 435	1 367	28.6	6.9
5411101	Offices of lawyers (except legal aid societies)	290	143 246	49 501	11 435	1 367	28.6	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	112	223 981	72 711	18 222	1 564	6.7	88.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	112	223 981	72 711	18 222	1 564	6.7	88.8
541211	Offices of certified public accountants	54	D	D	D	c	D	D
541213	Tax return preparation services	15	D	D	D	c	D	D
541214	Payroll services	4	D	D	D	f	D	D
541219	Other accounting services	39	D	D	D	c	D	D
5413	Architectural, engineering, & related services	80	56 202	16 934	3 602	427	45.9	3.9
54131	Architectural services	21	22 521	5 964	1 083	138	13.6	2.3
541310	Architectural services	21	22 521	5 964	1 083	138	13.6	2.3
54133	Engineering services	42	27 336	8 103	1 931	192	77.6	5.7
541330	Engineering services	42	27 336	8 103	1 931	192	77.6	5.7
54135	Building inspection services	4	D	D	D	b	D	D
541350	Building inspection services	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
5414	Specialized design services	51	D	D	D	c	D	D
54143	Graphic design services	28	9 446	2 669	631	72	32.3	19.8
541430	Graphic design services	28	9 446	2 669	631	72	32.3	19.8
5414301	Graphic design services (except commercial art & medical artists)	25	D	D	D	b	D	D
5415	Computer systems design & related services	241	228 314	99 827	21 147	1 524	24.1	15.0
54151	Computer systems design & related services	241	228 314	99 827	21 147	1 524	24.1	15.0
541511	Custom computer programming services	113	110 999	48 616	10 916	794	15.8	3.6
541512	Computer systems design services	88	53 574	24 713	4 689	344	65.7	8.2
5415122	Computer systems consultants (except systems integrators)	76	46 539	22 527	4 278	308	72.1	7.0
541519	Other computer related services	32	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	103	170 807	63 528	11 100	1 153	9.5	4.5
54161	Management consulting services	79	155 124	58 174	10 197	1 026	8.1	1.1
541611	Administrative management & general management consulting service	38	51 190	19 706	1 429	139	8.1	2.0
541612	Human resources & executive search consulting services	20	80 592	33 021	7 469	784	6.1	.6
5416121	Actuarial consulting	3	D	D	D	b	D	D
5416122	Executive placement services	9	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	8	D	D	D	f	D	D
541618	Other management consulting services	7	18 168	3 962	956	79	.2	–
54169	Other scientific & technical consulting services	18	12 616	4 379	699	88	10.1	44.8
541690	Other scientific & technical consulting services	18	12 616	4 379	699	88	10.1	44.8
5417	Scientific research & development services	8	D	D	D	b	D	D
5418	Advertising & related services	59	71 821	27 125	5 351	759	33.0	2.2
54181	Advertising agencies	15	12 707	4 045	820	113	31.8	1.2
541810	Advertising agencies	15	12 707	4 045	820	113	31.8	1.2
54182	Public relations agencies	8	5 525	2 731	342	36	51.0	2.1
541820	Public relations agencies	8	5 525	2 731	342	36	51.0	2.1
54186	Direct mail advertising	11	42 418	16 869	3 319	541	20.5	–
541860	Direct mail advertising	11	42 418	16 869	3 319	541	20.5	–
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	28	D	D	D	c	D	D
54191	Marketing research & public opinion polling	5	D	D	D	c	D	D
541910	Marketing research & public opinion polling	5	D	D	D	c	D	D
54192	Photographic services	19	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
541922	Commercial photography	8	2 226	857	202	34	67.5	4.4

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Middlesex–Somerset–Hunterdon, NJ PMSA							
54	**Professional, scientific, & technical services**	**4 676**	**6 881 835**	**2 872 034**	**667 778**	**60 045**	**16.7**	**7.0**
541	Professional, scientific, & technical services	4 676	6 881 835	2 872 034	667 778	60 045	16.7	7.0
5411	Legal services	786	536 888	244 209	47 782	4 585	27.7	3.5
54111	Offices of lawyers	756	522 077	237 507	46 418	4 443	28.3	3.5
541110	Offices of lawyers	756	522 077	237 507	46 418	4 443	28.3	3.5
5411101	Offices of lawyers (except legal aid societies)	756	522 077	237 507	46 418	4 443	28.3	3.5
54119	Other legal services	30	14 811	6 702	1 364	142	8.9	3.9
541191	Title abstract & settlement offices	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	401	499 370	262 112	58 335	13 435	45.6	14.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	401	499 370	262 112	58 335	13 435	45.6	14.8
541211	Offices of certified public accountants	254	204 024	85 496	17 565	1 798	21.5	16.6
541213	Tax return preparation services	34	6 059	2 245	644	311	42.5	16.2
541214	Payroll services	17	266 970	166 170	38 117	11 038	63.5	13.5
541219	Other accounting services	96	22 317	8 201	2 009	288	52.2	13.0
5413	Architectural, engineering, & related services	525	1 054 671	339 778	76 511	6 394	11.8	1.9
54131	Architectural services	63	40 914	15 682	3 651	391	27.6	1.7
541310	Architectural services	63	40 914	15 682	3 651	391	27.6	1.7
54133	Engineering services	342	912 051	278 401	62 578	4 872	10.8	2.0
541330	Engineering services	342	912 051	278 401	62 578	4 872	10.8	2.0
54135	Building inspection services	25	6 845	3 648	714	96	12.2	–
541350	Building inspection services	25	6 845	3 648	714	96	12.2	–
54137	Surveying & mapping (except geophysical) services	46	23 934	11 924	2 532	328	11.7	1.5
541370	Surveying & mapping (except geophysical) services	46	23 934	11 924	2 532	328	11.7	1.5
54138	Testing laboratories	38	69 482	29 454	6 876	689	13.8	1.8
541380	Testing laboratories	38	69 482	29 454	6 876	689	13.8	1.8
5414	Specialized design services	137	52 527	16 513	2 914	433	40.4	4.2
54141	Interior design services	29	10 139	1 748	339	75	60.1	7.3
541410	Interior design services	29	10 139	1 748	339	75	60.1	7.3
54143	Graphic design services	97	38 828	13 830	2 433	341	32.2	3.8
541430	Graphic design services	97	38 828	13 830	2 433	341	32.2	3.8
5414301	Graphic design services (except commercial art & medical artists)	91	36 818	13 196	2 328	329	28.5	4.0
5415	Computer systems design & related services	1 756	3 292 776	1 451 738	353 977	22 004	10.3	6.5
54151	Computer systems design & related services	1 756	3 292 776	1 451 738	353 977	22 004	10.3	6.5
541511	Custom computer programming services	827	1 047 740	545 820	116 854	7 877	15.0	6.0
541512	Computer systems design services	679	1 467 350	686 744	178 741	10 813	9.2	9.5
5415121	Computer systems integrators	109	268 968	80 713	17 532	1 396	8.2	26.7
5415122	Computer systems consultants (except systems integrators)	570	1 198 382	606 031	161 209	9 417	9.4	5.6
541513	Computer facilities management services	20	D	D	D	g	D	D
541519	Other computer related services	230	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	651	656 559	272 825	59 775	6 011	20.0	9.8
54161	Management consulting services	467	542 468	225 165	49 172	5 163	16.1	8.7
541611	Administrative management & general management consulting service	183	244 735	98 609	19 163	1 306	12.1	4.0
541612	Human resources & executive search consulting services	125	102 891	50 529	12 842	749	25.4	4.9
5416121	Actuarial consulting	6	D	D	D	c	D	D
5416122	Executive placement services	74	29 971	14 452	2 466	348	55.6	1.3
5416123	Human resources & personnel management consulting	45	D	D	D	c	D	D
541613	Marketing consulting services	90	99 125	49 139	11 119	2 515	16.7	30.1
541614	Process, physical distribution, & logistics consulting services	38	67 696	20 189	4 564	500	8.2	1.4
541618	Other management consulting services	31	28 021	6 699	1 484	93	34.7	6.0
54162	Environmental consulting services	49	39 442	15 250	3 517	349	36.3	23.1
541620	Environmental consulting services	49	39 442	15 250	3 517	349	36.3	23.1
54169	Other scientific & technical consulting services	135	74 649	32 410	7 086	499	39.0	10.4
541690	Other scientific & technical consulting services	135	74 649	32 410	7 086	499	39.0	10.4
5417	Scientific research & development services	91	409 216	160 074	41 439	3 744	8.1	15.2
54171	R&D in the physical, engineering, & life sciences	85	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	85	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	44	D	D	D	f	D	D
5417102	Research & development in the life sciences	41	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities	6	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	6	D	D	D	g	D	D
5418	Advertising & related services	226	253 555	81 834	18 113	2 351	42.0	7.3
54181	Advertising agencies	81	61 165	27 524	5 619	604	22.8	8.3
541810	Advertising agencies	81	61 165	27 524	5 619	604	22.8	8.3
54182	Public relations agencies	43	15 563	6 421	1 355	125	33.4	4.5
541820	Public relations agencies	43	15 563	6 421	1 355	125	33.4	4.5
54184	Media representatives	15	29 984	14 903	4 028	350	14.7	2.5
541840	Media representatives	15	29 984	14 903	4 028	350	14.7	2.5
5418402	Publishers' advertising representatives	12	D	D	D	e	D	D
54186	Direct mail advertising	28	51 267	13 319	2 797	625	59.0	17.1
541860	Direct mail advertising	28	51 267	13 319	2 797	625	59.0	17.1
54187	Advertising material distribution services	6	31 855	11 771	2 717	425	19.8	–
541870	Advertising material distribution services	6	31 855	11 771	2 717	425	19.8	–
54189	Other services related to advertising	44	D	D	D	c	D	D
541890	Other services related to advertising	44	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	27	57 072	6 153	1 198	165	76.3	2.2
5418903	Sign painting & lettering shop	15	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Middlesex–Somerset–Hunterdon, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	103	126 273	42 951	8 932	1 088	15.4	4.4
54191	Marketing research & public opinion polling	30	92 092	32 604	6 561	739	12.8	5.1
541910	Marketing research & public opinion polling	30	92 092	32 604	6 561	739	12.8	5.1
54192	Photographic services	54	15 377	4 382	929	204	43.9	5.1
541921	Photographic studios, portrait	46	12 271	3 420	685	170	50.2	5.1
541922	Commercial photography	8	3 106	962	244	34	19.2	5.1
54199	All other professional, scientific, & technical services	15	17 313	5 578	1 349	133	3.2	–
541990	All other professional, scientific, & technical services	15	17 313	5 578	1 349	133	3.2	–
	Monmouth–Ocean, NJ PMSA							
54	**Professional, scientific, & technical services**	**3 026**	**1 807 986**	**768 716**	**172 847**	**17 617**	**28.1**	**10.6**
541	Professional, scientific, & technical services	3 026	1 807 986	768 716	172 847	17 617	28.1	10.6
5411	Legal services	775	379 406	160 825	32 686	3 894	27.9	6.2
54111	Offices of lawyers	735	357 046	153 288	30 816	3 673	28.2	6.6
541110	Offices of lawyers	735	357 046	153 288	30 816	3 673	28.2	6.6
5411101	Offices of lawyers (except legal aid societies)	735	357 046	153 288	30 816	3 673	28.2	6.6
54119	Other legal services	40	22 360	7 537	1 870	221	23.1	.8
541191	Title abstract & settlement offices	34	20 876	7 087	1 788	202	20.4	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	403	134 064	60 708	13 039	2 221	39.1	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	403	134 064	60 708	13 039	2 221	39.1	8.4
541211	Offices of certified public accountants	247	88 738	34 763	7 782	974	43.3	5.7
541213	Tax return preparation services	35	D	D	D	f	D	D
541219	Other accounting services	109	D	D	D	e	D	D
5413	Architectural, engineering, & related services	387	371 230	165 257	36 279	3 797	26.3	16.7
54131	Architectural services	69	20 027	7 111	1 408	224	68.3	12.2
541310	Architectural services	69	20 027	7 111	1 408	224	68.3	12.2
54133	Engineering services	231	326 620	147 223	32 380	3 232	22.2	17.8
541330	Engineering services	231	326 620	147 223	32 380	3 232	22.2	17.8
54135	Building inspection services	27	4 796	1 642	312	56	51.2	9.2
541350	Building inspection services	27	4 796	1 642	312	56	51.2	9.2
54137	Surveying & mapping (except geophysical) services	49	12 745	6 041	1 364	209	55.5	6.0
541370	Surveying & mapping (except geophysical) services	49	12 745	6 041	1 364	209	55.5	6.0
54138	Testing laboratories	8	6 836	3 083	779	69	27.4	3.6
541380	Testing laboratories	8	6 836	3 083	779	69	27.4	3.6
5414	Specialized design services	100	38 541	9 194	1 976	270	36.7	7.8
54141	Interior design services	30	9 752	2 292	488	58	55.6	3.7
541410	Interior design services	30	9 752	2 292	488	58	55.6	3.7
54143	Graphic design services	60	25 058	5 964	1 372	171	28.1	7.6
541430	Graphic design services	60	25 058	5 964	1 372	171	28.1	7.6
5414301	Graphic design services (except commercial art & medical artists)	52	D	D	D	c	D	D
5414302	Commercial art	8	D	D	D	b	D	D
5415	Computer systems design & related services	677	431 791	200 272	43 397	3 589	24.0	13.4
54151	Computer systems design & related services	677	431 791	200 272	43 397	3 589	24.0	13.4
541511	Custom computer programming services	277	226 206	118 521	25 499	2 139	12.1	18.1
541512	Computer systems design services	294	173 831	67 077	14 674	1 185	36.2	7.6
5415121	Computer systems integrators	62	56 637	18 391	4 583	399	29.3	10.0
5415122	Computer systems consultants (except systems integrators)	232	117 194	48 686	10 091	786	39.5	6.5
541519	Other computer related services	94	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	413	164 092	64 170	12 806	1 286	50.8	7.5
54161	Management consulting services	312	114 837	44 623	8 671	876	56.3	6.8
541611	Administrative management & general management consulting service	121	46 334	19 505	3 944	352	42.3	6.0
541612	Human resources & executive search consulting services	84	D	D	D	c	D	D
5416122	Executive placement services	52	18 139	6 443	1 076	155	72.8	8.7
5416123	Human resources & personnel management consulting	25	D	D	D	b	D	D
541613	Marketing consulting services	66	26 898	7 753	1 467	126	75.4	4.3
541618	Other management consulting services	19	D	D	D	b	D	D
54162	Environmental consulting services	36	25 662	9 148	2 127	222	35.2	14.5
541620	Environmental consulting services	36	25 662	9 148	2 127	222	35.2	14.5
54169	Other scientific & technical consulting services	65	23 593	10 399	2 008	188	41.0	3.0
541690	Other scientific & technical consulting services	65	23 593	10 399	2 008	188	41.0	3.0
5417	Scientific research & development services	31	151 732	70 942	24 047	1 160	2.0	2.5
54171	R&D in the physical, engineering, & life sciences	27	150 780	70 566	23 986	1 146	1.9	2.2
541710	R&D in the physical, engineering, & life sciences	27	150 780	70 566	23 986	1 146	1.9	2.2
5417101	R&D in the physical & engineering sciences	21	D	D	D	g	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Monmouth–Ocean, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	158	103 347	25 420	5 953	810	36.7	15.3
54181	Advertising agencies	51	15 912	6 734	1 703	170	57.5	3.1
541810	Advertising agencies	51	15 912	6 734	1 703	170	57.5	3.1
54182	Public relations agencies	18	6 986	1 885	482	49	75.8	3.9
541820	Public relations agencies	18	6 986	1 885	482	49	75.8	3.9
54185	Display advertising	11	9 125	2 179	431	40	26.2	4.6
541850	Display advertising	11	9 125	2 179	431	40	26.2	4.6
54186	Direct mail advertising	19	D	D	D	e	D	D
541860	Direct mail advertising	19	D	D	D	e	D	D
54189	Other services related to advertising	41	25 927	3 375	768	121	35.5	3.8
541890	Other services related to advertising	41	25 927	3 375	768	121	35.5	3.8
5418902	Advertising specialties goods distributor	19	20 622	1 956	441	73	37.4	–
5418903	Sign painting & lettering shop	18	4 542	1 139	252	42	29.9	21.8
5419	Other professional, scientific, & technical services	82	33 783	11 928	2 664	590	29.5	7.8
54191	Marketing research & public opinion polling	14	D	D	D	e	D	D
541910	Marketing research & public opinion polling	14	D	D	D	e	D	D
54192	Photographic services	58	13 546	3 691	779	174	36.0	18.9
541921	Photographic studios, portrait	39	8 557	2 191	447	115	42.3	8.9
541922	Commercial photography	19	4 989	1 500	332	59	25.2	35.9
54199	All other professional, scientific, & technical services	10	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	10	D	D	D	b	D	D
	Nassau–Suffolk, NY PMSA							
54	**Professional, scientific, & technical services**	**9 464**	**5 982 250**	**2 198 947**	**483 506**	**55 636**	**32.1**	**8.7**
541	Professional, scientific, & technical services	9 464	5 982 250	2 198 947	483 506	55 636	32.1	8.7
5411	Legal services	2 813	1 735 134	617 897	136 881	14 681	30.7	4.8
54111	Offices of lawyers	2 645	1 573 516	564 545	125 185	13 364	32.5	4.7
541110	Offices of lawyers	2 645	1 573 516	564 545	125 185	13 364	32.5	4.7
5411101	Offices of lawyers (except legal aid societies)	2 645	1 573 516	564 545	125 185	13 364	32.5	4.7
54119	Other legal services	168	161 618	53 352	11 696	1 317	13.5	5.9
541191	Title abstract & settlement offices	126	136 549	44 562	9 761	1 059	12.6	6.1
541199	All other legal services	42	25 069	8 790	1 935	258	18.2	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 815	933 774	375 351	83 668	11 778	33.1	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 815	933 774	375 351	83 668	11 778	33.1	11.5
541211	Offices of certified public accountants	1 242	615 809	216 792	48 713	5 719	38.3	8.3
541213	Tax return preparation services	121	25 438	8 815	2 922	1 094	52.1	4.2
541214	Payroll services	48	170 874	104 024	22 017	3 183	2.8	21.9
541219	Other accounting services	404	121 653	45 720	10 016	1 782	45.6	14.9
5413	Architectural, engineering, & related services	938	711 371	303 134	67 258	6 877	33.4	7.0
54131	Architectural services	265	124 189	41 921	8 906	1 092	43.4	5.5
541310	Architectural services	265	124 189	41 921	8 906	1 092	43.4	5.5
54133	Engineering services	485	427 547	189 291	42 231	3 822	36.7	9.5
541330	Engineering services	485	427 547	189 291	42 231	3 822	36.7	9.5
54134	Drafting services	33	D	D	D	c	D	D
541340	Drafting services	33	D	D	D	c	D	D
54135	Building inspection services	39	D	D	D	c	D	D
541350	Building inspection services	39	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	69	23 430	10 419	2 289	330	42.2	2.4
541370	Surveying & mapping (except geophysical) services	69	23 430	10 419	2 289	330	42.2	2.4
54138	Testing laboratories	47	116 624	53 998	12 293	1 395	7.2	1.4
541380	Testing laboratories	47	116 624	53 998	12 293	1 395	7.2	1.4
5414	Specialized design services	417	172 965	39 820	8 532	1 141	49.6	7.4
54141	Interior design services	159	64 761	11 073	2 073	379	50.3	7.5
541410	Interior design services	159	64 761	11 073	2 073	379	50.3	7.5
54142	Industrial design services	20	D	D	D	b	D	D
541420	Industrial design services	20	D	D	D	b	D	D
54143	Graphic design services	214	85 496	24 018	5 211	614	55.4	7.1
541430	Graphic design services	214	85 496	24 018	5 211	614	55.4	7.1
5414301	Graphic design services (except commercial art & medical artists)	170	68 112	18 982	4 205	511	51.3	6.5
5414302	Commercial art	44	17 384	5 036	1 006	103	71.6	9.6
54149	Other specialized design services	24	D	D	D	b	D	D
541490	Other specialized design services	24	D	D	D	b	D	D
5415	Computer systems design & related services	1 257	772 554	328 907	70 433	5 814	39.4	14.2
54151	Computer systems design & related services	1 257	772 554	328 907	70 433	5 814	39.4	14.2
541511	Custom computer programming services	492	383 097	194 290	41 850	3 202	32.0	7.6
541512	Computer systems design services	553	319 509	105 757	21 926	1 999	45.2	22.7
5415121	Computer systems integrators	168	212 783	61 158	13 066	1 201	33.9	29.9
5415122	Computer systems consultants (except systems integrators)	385	106 726	44 599	8 860	798	67.8	8.3
541519	Other computer related services	199	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Nassau–Suffolk, NY PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	1 183	597 960	219 890	45 803	4 681	38.6	8.0
54161	Management consulting services	917	405 882	152 153	31 147	3 152	41.9	8.6
541611	Administrative management & general management consulting service	406	166 185	70 701	15 208	1 551	33.5	13.0
541612	Human resources & executive search consulting services	236	116 961	47 374	8 934	916	58.0	5.2
5416121	Actuarial consulting	16	D	D	D	b	D	D
5416122	Executive placement services	151	72 091	29 909	5 241	513	57.1	6.6
5416123	Human resources & personnel management consulting	69	D	D	D	e	D	D
541613	Marketing consulting services	176	72 231	18 698	3 766	336	50.2	6.3
541614	Process, physical distribution, & logistics consulting services	40	21 982	6 090	1 282	124	32.5	3.3
541618	Other management consulting services	59	28 523	9 290	1 957	225	10.4	6.8
54162	Environmental consulting services	85	114 757	36 220	8 241	814	26.8	6.6
541620	Environmental consulting services	85	114 757	36 220	8 241	814	26.8	6.6
54169	Other scientific & technical consulting services	181	77 321	31 517	6 415	715	39.0	7.3
541690	Other scientific & technical consulting services	181	77 321	31 517	6 415	715	39.0	7.3
5417	Scientific research & development services	66	89 069	33 479	8 339	618	13.4	22.5
54171	R&D in the physical, engineering, & life sciences	56	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	56	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	36	D	D	D	e	D	D
5417102	Research & development in the life sciences	20	D	D	D	e	D	D
5418	Advertising & related services	642	736 277	196 864	44 071	7 060	19.8	10.0
54181	Advertising agencies	226	117 894	44 655	9 597	1 049	26.4	12.5
541810	Advertising agencies	226	117 894	44 655	9 597	1 049	26.4	12.5
54182	Public relations agencies	89	32 508	10 803	2 096	236	54.1	10.5
541820	Public relations agencies	89	32 508	10 803	2 096	236	54.1	10.5
54183	Media buying services	12	D	D	D	b	D	D
541830	Media buying services	12	D	D	D	b	D	D
54184	Media representatives	38	102 502	13 620	2 987	235	9.7	6.7
541840	Media representatives	38	102 502	13 620	2 987	235	9.7	6.7
5418401	Radio & television advertising representatives	13	12 805	4 464	998	96	26.2	–
5418402	Publishers' advertising representatives	25	89 697	9 156	1 989	139	7.3	7.7
54185	Display advertising	29	55 602	7 005	1 418	623	18.5	1.1
541850	Display advertising	29	55 602	7 005	1 418	623	18.5	1.1
5418501	Display advertising (except outdoor)	14	D	D	D	f	D	D
54186	Direct mail advertising	74	195 992	65 194	14 832	2 444	18.0	22.2
541860	Direct mail advertising	74	195 992	65 194	14 832	2 444	18.0	22.2
54187	Advertising material distribution services	13	D	D	D	c	D	D
541870	Advertising material distribution services	13	D	D	D	c	D	D
54189	Other services related to advertising	161	D	D	D	g	D	D
541890	Other services related to advertising	161	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	94	D	D	D	e	D	D
5418903	Sign painting & lettering shop	40	D	D	D	b	D	D
5418909	All other advertising	25	D	D	D	g	D	D
5419	Other professional, scientific, & technical services	333	233 146	83 605	18 521	2 986	27.0	7.8
54191	Marketing research & public opinion polling	74	130 510	56 153	12 662	1 925	17.1	6.3
541910	Marketing research & public opinion polling	74	130 510	56 153	12 662	1 925	17.1	6.3
54192	Photographic services	205	70 242	16 814	3 520	745	50.2	5.4
541921	Photographic studios, portrait	131	D	D	D	f	D	D
541922	Commercial photography	74	D	D	D	c	D	D
54193	Translation & interpretation services	6	D	D	D	b	D	D
541930	Translation & interpretation services	6	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	48	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	48	D	D	D	e	D	D
	New Haven–Meriden, CT PMSA							
54	**Professional, scientific, & technical services**	**1 407**	**948 746**	**371 080**	**78 808**	**8 788**	**31.9**	**6.2**

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	New Haven–Meriden, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	1 407	948 746	371 080	78 808	8 788	31.9	6.2
5411	Legal services	514	294 453	117 221	23 925	2 613	23.7	3.8
54111	Offices of lawyers	511	294 230	117 145	23 907	2 610	23.7	3.8
541110	Offices of lawyers	511	294 230	117 145	23 907	2 610	23.7	3.8
5411101	Offices of lawyers (except legal aid societies)	511	294 230	117 145	23 907	2 610	23.7	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	192	94 396	37 506	8 010	1 260	40.0	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	192	94 396	37 506	8 010	1 260	40.0	9.7
541211	Offices of certified public accountants	132	70 477	29 051	5 967	760	39.4	6.5
541213	Tax return preparation services	13	2 736	1 012	397	268	29.1	1.9
541219	Other accounting services	47	21 183	7 443	1 646	232	43.4	21.4
5413	Architectural, engineering, & related services	220	184 320	76 721	16 455	1 712	43.3	3.6
54131	Architectural services	69	61 471	22 243	4 123	424	32.4	2.6
541310	Architectural services	69	61 471	22 243	4 123	424	32.4	2.6
54133	Engineering services	110	104 103	45 974	10 711	1 084	51.1	4.7
541330	Engineering services	110	104 103	45 974	10 711	1 084	51.1	4.7
54135	Building inspection services	11	D	D	D	b	D	D
541350	Building inspection services	11	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	14	2 796	1 119	215	35	44.5	3.8
541370	Surveying & mapping (except geophysical) services	14	2 796	1 119	215	35	44.5	3.8
54138	Testing laboratories	14	12 998	6 388	1 247	138	34.8	.1
541380	Testing laboratories	14	12 998	6 388	1 247	138	34.8	.1
5414	Specialized design services	47	18 320	6 955	1 500	227	50.7	1.9
54143	Graphic design services	34	D	D	D	c	D	D
541430	Graphic design services	34	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	28	D	D	D	c	D	D
5415	Computer systems design & related services	150	105 789	46 114	10 875	752	40.0	14.2
54151	Computer systems design & related services	150	105 789	46 114	10 875	752	40.0	14.2
541511	Custom computer programming services	65	D	D	D	e	D	D
541512	Computer systems design services	66	51 701	17 679	4 459	368	31.6	26.8
5415121	Computer systems integrators	26	37 156	11 120	3 180	268	19.5	35.1
5415122	Computer systems consultants (except systems integrators)	40	14 545	6 559	1 279	100	62.5	5.7
541519	Other computer related services	19	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	153	91 508	34 271	7 090	769	32.8	8.4
54161	Management consulting services	128	78 586	29 718	6 099	678	32.5	9.4
541611	Administrative management & general management consulting service	49	D	D	D	c	D	D
541612	Human resources & executive search consulting services	34	17 575	8 321	1 392	189	68.2	1.1
5416122	Executive placement services	22	13 891	6 104	959	122	73.3	–
541613	Marketing consulting services	30	23 603	7 763	1 579	187	16.3	13.8
541614	Process, physical distribution, & logistics consulting services	9	13 097	3 034	724	70	2.2	2.0
541618	Other management consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	17	9 646	3 129	739	63	17.9	.3
541690	Other scientific & technical consulting services	17	9 646	3 129	739	63	17.9	.3
5417	Scientific research & development services	23	45 515	23 961	5 555	329	11.2	.4
54171	R&D in the physical, engineering, & life sciences	22	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	22	D	D	D	e	D	D
5417102	Research & development in the life sciences	15	39 797	20 967	4 984	284	8.0	.4
5418	Advertising & related services	65	102 121	24 778	4 687	973	22.6	6.6
54181	Advertising agencies	28	17 905	5 132	1 072	119	50.0	19.6
541810	Advertising agencies	28	17 905	5 132	1 072	119	50.0	19.6
54185	Display advertising	6	9 992	2 088	448	54	8.2	–
541850	Display advertising	6	9 992	2 088	448	54	8.2	–
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54186	Direct mail advertising	12	53 920	11 885	1 707	682	12.1	6.0
541860	Direct mail advertising	12	53 920	11 885	1 707	682	12.1	6.0
54189	Other services related to advertising	16	D	D	D	c	D	D
541890	Other services related to advertising	16	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	43	12 324	3 553	711	153	43.0	15.6
54192	Photographic services	29	7 446	1 500	276	84	42.9	14.2
541921	Photographic studios, portrait	21	4 748	897	167	57	37.2	22.2
541922	Commercial photography	8	2 698	603	109	27	53.0	–

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	New York, NY PMSA							
54	**Professional, scientific, & technical services**	**24 511**	**43 493 669**	**16 577 880**	**3 700 269**	**275 541**	**14.0**	**9.3**
541	Professional, scientific, & technical services	24 511	43 493 669	16 577 880	3 700 269	275 541	14.0	9.3
5411	Legal services	6 672	14 671 423	4 843 686	1 062 586	74 947	11.0	4.7
54111	Offices of lawyers	6 443	14 448 620	4 770 355	1 046 570	73 051	10.8	4.7
541110	Offices of lawyers	6 443	14 448 620	4 770 355	1 046 570	73 051	10.8	4.7
5411101	Offices of lawyers (except legal aid societies)	6 443	14 448 620	4 770 355	1 046 570	73 051	10.8	4.7
54119	Other legal services	229	222 803	73 331	16 016	1 896	23.4	5.2
541191	Title abstract & settlement offices	144	144 931	50 124	9 809	1 175	25.2	6.6
541199	All other legal services	85	77 872	23 207	6 207	721	20.2	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 687	5 140 584	2 030 003	461 310	49 228	9.7	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 687	5 140 584	2 030 003	461 310	49 228	9.7	7.1
541211	Offices of certified public accountants	1 652	3 874 085	1 279 194	300 670	25 514	9.2	6.9
541213	Tax return preparation services	231	51 871	19 618	6 724	3 075	31.0	7.6
541214	Payroll services	116	899 164	620 840	130 302	16 882	2.2	6.1
541219	Other accounting services	688	315 464	110 351	23 614	3 757	32.9	13.3
5413	Architectural, engineering, & related services	2 055	3 136 711	1 224 915	267 335	23 952	17.8	4.8
54131	Architectural services	1 028	1 113 505	422 794	90 581	8 612	22.4	2.7
541310	Architectural services	1 028	1 113 505	422 794	90 581	8 612	22.4	2.7
54133	Engineering services	800	1 869 569	727 297	160 720	13 512	14.0	5.7
541330	Engineering services	800	1 869 569	727 297	160 720	13 512	14.0	5.7
54134	Drafting services	34	37 079	23 097	5 183	484	8.4	2.5
541340	Drafting services	34	37 079	23 097	5 183	484	8.4	2.5
54135	Building inspection services	60	D	D	D	c	D	D
541350	Building inspection services	60	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	65	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	65	D	D	D	e	D	D
54138	Testing laboratories	65	59 972	26 693	5 902	740	38.1	14.4
541380	Testing laboratories	65	59 972	26 693	5 902	740	38.1	14.4
5414	Specialized design services	2 202	1 829 984	540 982	117 226	10 743	28.7	7.0
54141	Interior design services	641	549 594	128 520	25 451	2 503	30.1	5.7
541410	Interior design services	641	549 594	128 520	25 451	2 503	30.1	5.7
54142	Industrial design services	70	73 264	27 108	5 916	501	13.9	8.7
541420	Industrial design services	70	73 264	27 108	5 916	501	13.9	8.7
54143	Graphic design services	1 279	1 094 286	348 366	78 199	6 909	28.1	7.0
541430	Graphic design services	1 279	1 094 286	348 366	78 199	6 909	28.1	7.0
5414301	Graphic design services (except commercial art & medical artists)	1 100	914 146	303 000	68 807	5 892	28.5	7.3
5414302	Commercial art	178	D	D	D	g	D	D
54149	Other specialized design services	212	112 840	36 988	7 660	830	37.0	12.2
541490	Other specialized design services	212	112 840	36 988	7 660	830	37.0	12.2
5415	Computer systems design & related services	3 344	4 007 547	1 650 319	371 620	24 602	20.4	21.3
54151	Computer systems design & related services	3 344	4 007 547	1 650 319	371 620	24 602	20.4	21.3
541511	Custom computer programming services	1 464	1 881 074	849 329	192 714	11 803	17.7	20.5
541512	Computer systems design services	1 350	1 728 805	625 250	140 925	10 167	22.1	25.0
5415121	Computer systems integrators	271	861 502	252 728	63 087	4 781	9.3	40.1
5415122	Computer systems consultants (except systems integrators)	1 079	867 303	372 522	77 838	5 386	34.9	10.0
541513	Computer facilities management services	51	186 004	67 209	16 949	1 093	9.7	11.1
541519	Other computer related services	479	211 664	108 531	21 032	1 539	39.2	7.9
5416	Management, scientific, & technical consulting services	3 536	5 304 208	2 409 342	497 639	29 961	16.2	10.4
54161	Management consulting services	2 948	4 954 783	2 271 814	465 798	27 359	15.3	10.0
541611	Administrative management & general management consulting service	1 138	2 907 503	1 382 893	280 202	14 635	8.1	9.6
541612	Human resources & executive search consulting services	961	1 283 049	634 050	133 072	8 258	22.1	9.7
5416121	Actuarial consulting	29	109 847	56 366	12 781	789	12.2	5.4
5416122	Executive placement services	663	887 464	451 732	87 912	5 207	22.6	8.0
5416123	Human resources & personnel management consulting	269	285 738	125 952	32 379	2 262	24.5	16.5
541613	Marketing consulting services	664	559 421	177 730	36 893	3 045	38.4	14.3
541614	Process, physical distribution, & logistics consulting services	83	65 219	24 593	4 712	454	22.9	5.3
541618	Other management consulting services	102	139 591	52 548	10 919	967	7.7	5.3
54162	Environmental consulting services	94	62 563	26 608	6 208	705	37.5	9.5
541620	Environmental consulting services	94	62 563	26 608	6 208	705	37.5	9.5
54169	Other scientific & technical consulting services	494	286 862	110 920	25 633	1 897	26.9	16.6
541690	Other scientific & technical consulting services	494	286 862	110 920	25 633	1 897	26.9	16.6
5417	Scientific research & development services	174	320 277	123 725	28 127	1 880	11.9	30.2
54171	R&D in the physical, engineering, & life sciences	129	248 084	94 718	21 948	1 452	13.5	21.0
541710	R&D in the physical, engineering, & life sciences	129	248 084	94 718	21 948	1 452	13.5	21.0
5417101	R&D in the physical & engineering sciences	68	90 067	28 722	6 064	436	27.8	19.1
5417102	Research & development in the life sciences	61	158 017	65 996	15 884	1 016	5.4	22.1
54172	Research & development in the social sciences & humanities	45	72 193	29 007	6 179	428	6.4	61.7
541720	R&D in the social sciences & humanities	45	72 193	29 007	6 179	428	6.4	61.7

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	New York, NY PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	2 520	7 610 682	3 271 412	794 547	49 196	10.8	13.9
54181	Advertising agencies	914	4 085 079	2 054 719	512 703	27 646	6.2	14.2
541810	Advertising agencies	914	4 085 079	2 054 719	512 703	27 646	6.2	14.2
54182	Public relations agencies	759	1 066 125	470 799	102 402	7 367	16.4	5.8
541820	Public relations agencies	759	1 066 125	470 799	102 402	7 367	16.4	5.8
54183	Media buying services	92	325 526	137 116	31 971	1 846	6.4	7.8
541830	Media buying services	92	325 526	137 116	31 971	1 846	6.4	7.8
54184	Media representatives	204	631 838	256 289	64 247	3 781	9.7	20.8
541840	Media representatives	204	631 838	256 289	64 247	3 781	9.7	20.8
5418401	Radio & television advertising representatives	94	357 273	185 632	45 615	2 662	5.3	26.6
5418402	Publishers' advertising representatives	110	274 565	70 657	18 632	1 119	15.3	13.3
54185	Display advertising	84	429 449	60 774	14 392	1 176	12.4	3.9
541850	Display advertising	84	429 449	60 774	14 392	1 176	12.4	3.9
5418501	Display advertising (except outdoor)	42	346 796	41 658	10 532	881	12.5	1.7
5418502	Outdoor advertising services	42	82 653	19 116	3 860	295	12.4	13.1
54186	Direct mail advertising	151	521 423	195 402	47 968	4 031	19.7	10.3
541860	Direct mail advertising	151	521 423	195 402	47 968	4 031	19.7	10.3
54187	Advertising material distribution services	23	137 636	26 961	5 540	960	9.8	82.4
541870	Advertising material distribution services	23	137 636	26 961	5 540	960	9.8	82.4
54189	Other services related to advertising	293	413 606	69 352	15 324	2 389	34.7	17.9
541890	Other services related to advertising	293	413 606	69 352	15 324	2 389	34.7	17.9
5418902	Advertising specialties goods distributor	148	228 490	26 090	6 187	653	35.5	10.4
5418903	Sign painting & lettering shop	69	25 848	7 261	1 352	295	37.5	37.6
5418909	All other advertising	74	D	D	D	g	D	D
5419	Other professional, scientific, & technical services	1 321	1 472 253	483 496	99 879	11 032	22.7	9.1
54191	Marketing research & public opinion polling	303	831 621	287 699	60 298	6 162	16.5	9.9
541910	Marketing research & public opinion polling	303	831 621	287 699	60 298	6 162	16.5	9.9
54192	Photographic services	837	509 180	149 061	30 850	3 600	34.3	2.6
541921	Photographic studios, portrait	322	129 855	34 399	6 705	1 124	36.7	2.8
541922	Commercial photography	515	379 325	114 662	24 145	2 476	33.4	2.6
54193	Translation & interpretation services	67	58 712	23 191	4 399	601	11.7	37.0
541930	Translation & interpretation services	67	58 712	23 191	4 399	601	11.7	37.0
54199	All other professional, scientific, & technical services	114	72 740	23 545	4 332	669	21.0	23.3
541990	All other professional, scientific, & technical services	114	72 740	23 545	4 332	669	21.0	23.3
	Newark, NJ PMSA							
54	**Professional, scientific, & technical services**	**6 804**	**7 958 263**	**3 214 398**	**707 523**	**62 207**	**18.3**	**7.0**
541	Professional, scientific, & technical services	6 804	7 958 263	3 214 398	707 523	62 207	18.3	7.0
5411	Legal services	1 869	1 818 673	788 853	160 333	14 464	20.5	3.3
54111	Offices of lawyers	1 804	1 781 463	774 665	157 281	14 023	20.4	3.0
541110	Offices of lawyers	1 804	1 781 463	774 665	157 281	14 023	20.4	3.0
5411101	Offices of lawyers (except legal aid societies)	1 804	1 781 463	774 665	157 281	14 023	20.4	3.0
54119	Other legal services	65	37 210	14 188	3 052	441	23.1	13.4
541191	Title abstract & settlement offices	54	33 797	13 679	2 948	419	16.9	14.6
541199	All other legal services	11	3 413	509	104	22	83.9	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	819	1 260 762	477 443	102 446	10 955	11.3	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	819	1 260 762	477 443	102 446	10 955	11.3	3.4
541211	Offices of certified public accountants	528	735 495	280 256	61 626	5 758	14.9	1.8
541213	Tax return preparation services	49	10 297	4 675	1 121	707	23.3	9.7
541214	Payroll services	35	D	D	D	h	D	D
541219	Other accounting services	207	D	D	D	f	D	D
5413	Architectural, engineering, & related services	839	801 579	327 560	75 633	7 073	24.5	8.2
54131	Architectural services	172	92 766	33 912	7 364	807	31.3	4.3
541310	Architectural services	172	92 766	33 912	7 364	807	31.3	4.3
54133	Engineering services	495	606 096	245 966	57 223	4 882	23.9	8.9
541330	Engineering services	495	606 096	245 966	57 223	4 882	23.9	8.9
54135	Building inspection services	39	5 675	2 088	417	74	58.9	3.9
541350	Building inspection services	39	5 675	2 088	417	74	58.9	3.9
54137	Surveying & mapping (except geophysical) services	68	17 461	8 665	1 860	269	44.0	9.6
541370	Surveying & mapping (except geophysical) services	68	17 461	8 665	1 860	269	44.0	9.6
54138	Testing laboratories	55	78 195	36 246	8 622	1 019	14.5	7.7
541380	Testing laboratories	55	78 195	36 246	8 622	1 019	14.5	7.7

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Newark, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	303	148 538	40 596	8 591	985	45.5	5.7
54141	Interior design services	84	39 784	7 265	1 425	223	48.3	14.5
541410	Interior design services	84	39 784	7 265	1 425	223	48.3	14.5
54142	Industrial design services	18	11 967	4 458	833	70	17.8	–
541420	Industrial design services	18	11 967	4 458	833	70	17.8	–
54143	Graphic design services	186	92 464	26 271	5 986	666	48.1	3.0
541430	Graphic design services	186	92 464	26 271	5 986	666	48.1	3.0
5414301	Graphic design services (except commercial art & medical artists)	160	86 187	24 632	5 619	612	47.2	2.6
5414302	Commercial art	26	6 277	1 639	367	54	60.8	8.5
54149	Other specialized design services	15	4 323	2 602	347	26	39.8	–
541490	Other specialized design services	15	4 323	2 602	347	26	39.8	–
5415	Computer systems design & related services	1 315	1 763 274	754 969	168 106	11 814	16.3	8.3
54151	Computer systems design & related services	1 315	1 763 274	754 969	168 106	11 814	16.3	8.3
541511	Custom computer programming services	565	728 137	355 199	80 224	5 712	19.3	4.1
541512	Computer systems design services	572	728 693	326 979	66 048	4 741	16.0	13.5
5415121	Computer systems integrators	125	529 056	229 561	48 003	3 242	5.8	16.3
5415122	Computer systems consultants (except systems integrators)	447	199 637	97 418	18 045	1 499	43.3	6.1
541513	Computer facilities management services	13	D	D	D	f	D	D
541519	Other computer related services	165	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	966	1 082 503	406 673	89 723	6 787	20.7	6.2
54161	Management consulting services	728	947 351	353 452	77 518	5 330	18.2	5.5
541611	Administrative management & general management consulting service	307	653 431	233 772	53 089	3 105	11.8	3.6
541612	Human resources & executive search consulting services	209	140 433	68 876	13 715	1 262	37.9	10.7
5416122	Executive placement services	119	78 299	41 349	8 116	813	39.8	11.3
5416123	Human resources & personnel management consulting	78	55 578	23 860	4 810	382	35.0	11.0
541613	Marketing consulting services	147	112 805	35 147	7 898	660	30.1	11.8
541614	Process, physical distribution, & logistics consulting services	36	30 694	11 657	2 016	200	13.9	.9
541618	Other management consulting services	29	9 988	4 000	800	103	35.4	.4
54162	Environmental consulting services	88	75 193	27 572	6 659	890	39.4	4.0
541620	Environmental consulting services	88	75 193	27 572	6 659	890	39.4	4.0
54169	Other scientific & technical consulting services	150	59 959	25 649	5 546	567	36.8	20.5
541690	Other scientific & technical consulting services	150	59 959	25 649	5 546	567	36.8	20.5
5417	Scientific research & development services	81	328 781	181 846	47 267	3 756	7.0	6.9
54171	R&D in the physical, engineering, & life sciences	69	322 330	179 529	46 872	3 732	6.8	6.2
541710	R&D in the physical, engineering, & life sciences	69	322 330	179 529	46 872	3 732	6.8	6.2
5417101	R&D in the physical & engineering sciences	40	149 634	68 313	21 469	1 136	10.3	10.7
5417102	Research & development in the life sciences	29	172 696	111 216	25 403	2 596	3.7	2.3
54172	Research & development in the social sciences & humanities	12	6 451	2 317	395	24	18.4	39.9
541720	R&D in the social sciences & humanities	12	6 451	2 317	395	24	18.4	39.9
5418	Advertising & related services	401	495 508	162 299	38 219	4 108	22.1	7.0
54181	Advertising agencies	168	198 392	94 101	23 060	1 870	23.7	6.3
541810	Advertising agencies	168	198 392	94 101	23 060	1 870	23.7	6.3
54182	Public relations agencies	70	29 416	11 319	2 513	243	46.4	5.1
541820	Public relations agencies	70	29 416	11 319	2 513	243	46.4	5.1
54183	Media buying services	11	16 867	6 435	1 513	121	19.1	7.0
541830	Media buying services	11	16 867	6 435	1 513	121	19.1	7.0
54184	Media representatives	25	10 927	3 325	692	75	46.1	29.5
541840	Media representatives	25	10 927	3 325	692	75	46.1	29.5
54185	Display advertising	17	70 247	8 334	1 855	586	6.4	–
541850	Display advertising	17	70 247	8 334	1 855	586	6.4	–
5418501	Display advertising (except outdoor)	10	D	D	D	e	D	D
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54186	Direct mail advertising	30	71 598	21 223	4 618	672	28.5	16.2
541860	Direct mail advertising	30	71 598	21 223	4 618	672	28.5	16.2
54189	Other services related to advertising	76	D	D	D	e	D	D
541890	Other services related to advertising	76	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	48	79 151	11 862	2 762	282	16.6	.6
5418903	Sign painting & lettering shop	18	D	D	D	b	D	D
5418909	All other advertising	10	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	211	258 645	74 159	17 205	2 265	12.1	43.7
54191	Marketing research & public opinion polling	57	200 503	54 902	13 163	1 544	8.9	53.5
541910	Marketing research & public opinion polling	57	200 503	54 902	13 163	1 544	8.9	53.5
54192	Photographic services	114	37 383	12 296	2 593	547	33.7	.8
541921	Photographic studios, portrait	76	26 513	8 819	1 763	417	28.6	1.1
541922	Commercial photography	38	10 870	3 477	830	130	46.2	.2
54199	All other professional, scientific, & technical services	33	19 318	6 707	1 393	160	3.6	26.6
541990	All other professional, scientific, & technical services	33	19 318	6 707	1 393	160	3.6	26.6

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Newburgh, NY–PA PMSA							
54	**Professional, scientific, & technical services**	**658**	**280 868**	**100 442**	**21 962**	**2 780**	**41.9**	**5.2**
541	Professional, scientific, & technical services	658	280 868	100 442	21 962	2 780	41.9	5.2
5411	Legal services	236	97 034	36 963	8 228	1 006	50.6	2.4
54111	Offices of lawyers	219	91 201	34 770	7 834	940	51.9	2.4
541110	Offices of lawyers	219	91 201	34 770	7 834	940	51.9	2.4
5411101	Offices of lawyers (except legal aid societies)	219	91 201	34 770	7 834	940	51.9	2.4
54119	Other legal services	17	5 833	2 193	394	66	29.6	2.1
541191	Title abstract & settlement offices	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	101	30 949	13 875	3 209	496	35.0	17.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	101	30 949	13 875	3 209	496	35.0	17.4
541211	Offices of certified public accountants	65	26 406	11 973	2 810	384	29.1	19.8
541213	Tax return preparation services	12	1 134	508	117	46	60.8	.7
541219	Other accounting services	24	3 409	1 394	282	66	72.1	4.3
5413	Architectural, engineering, & related services	94	45 881	18 902	3 940	489	41.6	3.6
54133	Engineering services	46	31 870	14 650	2 854	333	33.1	3.6
541330	Engineering services	46	31 870	14 650	2 854	333	33.1	3.6
54135	Building inspection services	3	D	D	D	a	D	D
541350	Building inspection services	3	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	18	3 095	1 196	267	54	83.8	–
541370	Surveying & mapping (except geophysical) services	18	3 095	1 196	267	54	83.8	–
5414	Specialized design services	22	3 947	1 404	266	27	59.5	1.2
54143	Graphic design services	12	1 481	800	132	11	66.2	–
541430	Graphic design services	12	1 481	800	132	11	66.2	–
5415	Computer systems design & related services	70	41 487	12 339	2 886	264	23.3	1.3
54151	Computer systems design & related services	70	41 487	12 339	2 886	264	23.3	1.3
541511	Custom computer programming services	28	7 657	3 811	750	90	42.4	1.0
541512	Computer systems design services	31	30 098	7 362	1 953	150	16.1	1.6
5415121	Computer systems integrators	7	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	24	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	77	28 237	8 824	1 863	218	58.7	2.0
54161	Management consulting services	46	16 535	5 436	1 051	115	76.8	2.5
541612	Human resources & executive search consulting services	9	4 590	2 239	298	30	78.9	–
54162	Environmental consulting services	18	9 778	2 760	687	80	21.2	1.6
541620	Environmental consulting services	18	9 778	2 760	687	80	21.2	1.6
5418	Advertising & related services	33	27 041	6 230	1 146	185	28.3	7.4
54184	Media representatives	2	D	D	D	b	D	D
541840	Media representatives	2	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	1 893	404	92	29	96.0	–
5419	Other professional, scientific, & technical services	19	3 548	1 130	237	57	61.2	5.7
54192	Photographic services	14	2 285	697	142	43	46.5	3.5
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	Stamford–Norwalk, CT PMSA							
54	**Professional, scientific, & technical services**	**2 300**	**3 541 118**	**1 495 790**	**318 179**	**21 663**	**17.0**	**5.1**
541	Professional, scientific, & technical services	2 300	3 541 118	1 495 790	318 179	21 663	17.0	5.1
5411	Legal services	434	322 199	108 695	23 979	2 298	24.0	5.5
54111	Offices of lawyers	427	319 723	108 026	23 816	2 276	24.1	5.5
541110	Offices of lawyers	427	319 723	108 026	23 816	2 276	24.1	5.5
5411101	Offices of lawyers (except legal aid societies)	427	319 723	108 026	23 816	2 276	24.1	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	199	320 518	116 551	25 467	2 244	11.3	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	199	320 518	116 551	25 467	2 244	11.3	3.1
541211	Offices of certified public accountants	136	295 535	107 969	23 845	2 000	9.5	2.9
541213	Tax return preparation services	15	2 400	827	179	23	54.9	–
541219	Other accounting services	41	7 657	2 968	677	97	66.3	14.9
5413	Architectural, engineering, & related services	220	135 305	52 975	11 067	1 052	41.8	5.7
54131	Architectural services	87	45 934	16 422	3 457	330	41.1	2.8
541310	Architectural services	87	45 934	16 422	3 457	330	41.1	2.8
54133	Engineering services	108	66 958	28 212	5 773	523	49.7	9.5
541330	Engineering services	108	66 958	28 212	5 773	523	49.7	9.5
54137	Surveying & mapping (except geophysical) services	10	6 190	3 200	762	89	13.1	.4
541370	Surveying & mapping (except geophysical) services	10	6 190	3 200	762	89	13.1	.4
54138	Testing laboratories	8	14 958	4 674	997	91	17.0	–
541380	Testing laboratories	8	14 958	4 674	997	91	17.0	–
5414	Specialized design services	177	119 156	36 169	7 677	616	36.8	4.4
54141	Interior design services	59	45 079	9 551	1 818	188	45.7	6.2
541410	Interior design services	59	45 079	9 551	1 818	188	45.7	6.2
54143	Graphic design services	107	67 001	24 091	5 425	399	31.5	3.7
541430	Graphic design services	107	67 001	24 091	5 425	399	31.5	3.7
5414301	Graphic design services (except commercial art & medical artists)	92	57 784	21 039	4 658	352	34.4	4.0
5414302	Commercial art	15	9 217	3 052	767	47	13.1	2.3
54149	Other specialized design services	7	D	D	D	a	D	D
541490	Other specialized design services	7	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Stamford–Norwalk, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	291	469 043	180 978	48 444	2 580	16.1	5.0
54151	Computer systems design & related services	291	469 043	180 978	48 444	2 580	16.1	5.0
541511	Custom computer programming services	131	203 777	104 096	22 326	1 571	17.0	8.6
541512	Computer systems design services	120	237 500	67 738	24 880	819	14.4	2.5
5415121	Computer systems integrators	44	143 380	24 722	5 503	360	13.5	1.0
5415122	Computer systems consultants (except systems integrators)	76	94 120	43 016	19 377	459	15.6	4.8
541519	Other computer related services	35	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	610	981 101	480 840	99 597	4 918	19.6	4.0
54161	Management consulting services	547	950 628	471 492	97 195	4 760	18.2	3.9
541611	Administrative management & general management consulting service	192	386 269	198 430	44 309	1 705	14.6	4.2
541612	Human resources & executive search consulting services	154	208 557	124 928	24 880	1 358	26.0	2.1
5416121	Actuarial consulting	3	D	D	D	b	D	D
5416122	Executive placement services	100	113 614	65 440	11 434	514	17.4	3.4
5416123	Human resources & personnel management consulting	51	D	D	D	f	D	D
541613	Marketing consulting services	174	306 293	129 449	24 779	1 440	17.0	4.8
541614	Process, physical distribution, & logistics consulting services	16	34 172	10 698	1 783	116	6.1	5.5
541618	Other management consulting services	11	15 337	7 987	1 444	141	53.7	–
54169	Other scientific & technical consulting services	55	28 144	8 486	2 237	141	63.7	2.2
541690	Other scientific & technical consulting services	55	28 144	8 486	2 237	141	63.7	2.2
5417	Scientific research & development services	24	27 773	10 865	1 847	113	10.5	3.3
54171	R&D in the physical, engineering, & life sciences	17	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	17	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	7	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	7	D	D	D	b	D	D
5418	Advertising & related services	221	538 535	207 651	47 216	5 328	16.7	5.2
54181	Advertising agencies	94	163 748	75 529	16 605	1 064	16.4	5.5
541810	Advertising agencies	94	163 748	75 529	16 605	1 064	16.4	5.5
54182	Public relations agencies	40	35 348	11 048	2 369	184	27.2	6.9
541820	Public relations agencies	40	35 348	11 048	2 369	184	27.2	6.9
54184	Media representatives	14	25 528	9 701	2 211	201	14.8	47.2
541840	Media representatives	14	25 528	9 701	2 211	201	14.8	47.2
5418402	Publishers' advertising representatives	12	D	D	D	c	D	D
54185	Display advertising	6	D	D	D	g	D	D
541850	Display advertising	6	D	D	D	g	D	D
5418501	Display advertising (except outdoor)	5	D	D	D	g	D	D
54186	Direct mail advertising	27	160 147	42 940	9 909	765	22.5	.3
541860	Direct mail advertising	27	160 147	42 940	9 909	765	22.5	.3
54189	Other services related to advertising	30	D	D	D	f	D	D
541890	Other services related to advertising	30	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	16	D	D	D	c	D	D
5418909	All other advertising	7	50 435	26 210	6 253	393	16.8	–
5419	Other professional, scientific, & technical services	124	627 488	301 066	52 885	2 514	4.6	7.7
54191	Marketing research & public opinion polling	80	616 978	298 480	52 340	2 438	3.6	7.8
541910	Marketing research & public opinion polling	80	616 978	298 480	52 340	2 438	3.6	7.8
54192	Photographic services	39	9 292	2 301	481	62	64.0	3.1
541921	Photographic studios, portrait	18	4 779	858	170	34	72.6	.8
541922	Commercial photography	21	4 513	1 443	311	28	54.8	5.5
	Trenton, NJ PMSA							
54	**Professional, scientific, & technical services**	**1 223**	**1 407 284**	**586 235**	**128 130**	**10 930**	**17.5**	**5.6**
541	Professional, scientific, & technical services	1 223	1 407 284	586 235	128 130	10 930	17.5	5.6
5411	Legal services	250	220 515	98 110	19 576	1 842	15.1	3.2
54111	Offices of lawyers	233	199 275	88 485	17 670	1 656	16.0	3.4
541110	Offices of lawyers	233	199 275	88 485	17 670	1 656	16.0	3.4
5411101	Offices of lawyers (except legal aid societies)	233	199 275	88 485	17 670	1 656	16.0	3.4
54119	Other legal services	17	21 240	9 625	1 906	186	6.4	.5
541191	Title abstract & settlement offices	15	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	122	64 532	26 019	5 760	876	33.3	19.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	122	64 532	26 019	5 760	876	33.3	19.3
541211	Offices of certified public accountants	74	47 306	19 074	3 994	479	33.2	24.3
541213	Tax return preparation services	10	1 735	872	307	198	28.2	.3
541219	Other accounting services	37	D	D	D	c	D	D
5413	Architectural, engineering, & related services	171	222 096	96 279	21 586	2 039	18.9	6.3
54131	Architectural services	59	85 815	29 764	6 365	644	15.6	.8
541310	Architectural services	59	85 815	29 764	6 365	644	15.6	.8
54133	Engineering services	93	124 479	61 206	13 940	1 235	21.3	10.7
541330	Engineering services	93	124 479	61 206	13 940	1 235	21.3	10.7
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Trenton, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	34	D	D	D	c	D	D
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	24	8 384	3 160	770	86	37.3	5.7
541430	Graphic design services	24	8 384	3 160	770	86	37.3	5.7
5414301	Graphic design services (except commercial art & medical artists)	19	7 813	3 013	751	81	32.7	6.1
5415	Computer systems design & related services	247	210 778	95 167	18 963	1 392	27.8	4.1
54151	Computer systems design & related services	247	210 778	95 167	18 963	1 392	27.8	4.1
541511	Custom computer programming services	90	87 602	41 547	7 381	720	20.3	7.3
541512	Computer systems design services	121	103 264	44 919	10 313	543	28.3	1.3
5415121	Computer systems integrators	24	59 715	25 122	6 374	229	17.1	1.2
5415122	Computer systems consultants (except systems integrators)	97	43 549	19 797	3 939	314	43.6	1.5
541519	Other computer related services	33	18 556	8 082	1 116	112	55.4	5.1
5416	Management, scientific, & technical consulting services	211	215 299	94 343	20 950	1 429	19.5	7.6
54161	Management consulting services	155	152 568	70 249	14 691	992	18.1	3.2
541611	Administrative management & general management consulting service	62	52 504	27 101	6 480	363	26.9	4.0
541612	Human resources & executive search consulting services	41	D	D	D	e	D	D
5416122	Executive placement services	17	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	23	31 502	17 455	3 401	233	20.5	2.3
541613	Marketing consulting services	39	42 462	16 682	3 523	278	9.0	4.2
541614	Process, physical distribution, & logistics consulting services	7	D	D	D	b	D	D
54162	Environmental consulting services	20	31 273	13 328	3 526	254	6.1	25.8
541620	Environmental consulting services	20	31 273	13 328	3 526	254	6.1	25.8
54169	Other scientific & technical consulting services	36	31 458	10 766	2 733	183	39.3	10.7
541690	Other scientific & technical consulting services	36	31 458	10 766	2 733	183	39.3	10.7
5417	Scientific research & development services	43	233 026	81 693	20 511	1 382	5.0	3.6
54171	R&D in the physical, engineering, & life sciences	37	229 580	80 108	20 059	1 356	4.9	3.1
541710	R&D in the physical, engineering, & life sciences	37	229 580	80 108	20 059	1 356	4.9	3.1
5417101	R&D in the physical & engineering sciences	24	167 100	70 595	18 062	1 022	5.2	4.3
5417102	Research & development in the life sciences	13	62 480	9 513	1 997	334	4.1	–
5418	Advertising & related services	79	102 192	49 824	10 915	908	15.3	2.8
54181	Advertising agencies	26	57 803	33 802	7 686	545	.9	.6
541810	Advertising agencies	26	57 803	33 802	7 686	545	.9	.6
54182	Public relations agencies	28	20 141	7 983	1 528	123	24.2	10.5
541820	Public relations agencies	28	20 141	7 983	1 528	123	24.2	10.5
54189	Other services related to advertising	8	D	D	D	a	D	D
541890	Other services related to advertising	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	66	D	D	D	f	D	D
54191	Marketing research & public opinion polling	34	108 490	32 802	7 473	802	14.1	8.4
541910	Marketing research & public opinion polling	34	108 490	32 802	7 473	802	14.1	8.4
54192	Photographic services	20	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
541922	Commercial photography	9	3 380	1 144	258	33	30.3	.8
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D
	Waterbury, CT PMSA							
54	**Professional, scientific, & technical services**	**376**	**148 458**	**54 602**	**11 564**	**1 617**	**45.0**	**5.0**
541	Professional, scientific, & technical services	376	148 458	54 602	11 564	1 617	45.0	5.0
5411	Legal services	150	62 601	21 793	5 293	728	41.5	2.6
54111	Offices of lawyers	144	61 922	21 559	5 237	716	41.3	2.3
541110	Offices of lawyers	144	61 922	21 559	5 237	716	41.3	2.3
5411101	Offices of lawyers (except legal aid societies)	144	61 922	21 559	5 237	716	41.3	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	60	14 509	5 213	1 266	191	57.4	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	60	14 509	5 213	1 266	191	57.4	4.9
541211	Offices of certified public accountants	37	11 291	4 300	1 048	139	50.3	3.2
541219	Other accounting services	15	2 557	684	127	24	87.2	12.8
5413	Architectural, engineering, & related services	63	32 338	13 837	2 293	331	45.0	2.9
54131	Architectural services	15	D	D	D	b	D	D
541310	Architectural services	15	D	D	D	b	D	D
54133	Engineering services	34	22 565	9 861	1 458	216	41.9	2.1
541330	Engineering services	34	22 565	9 861	1 458	216	41.9	2.1
54137	Surveying & mapping (except geophysical) services	7	2 022	569	138	26	57.3	15.5
541370	Surveying & mapping (except geophysical) services	7	2 022	569	138	26	57.3	15.5
5414	Specialized design services	10	4 793	996	189	37	20.9	11.6
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	7	D	D	D	b	D	D
5415	Computer systems design & related services	24	11 751	7 061	1 391	88	57.1	10.6
54151	Computer systems design & related services	24	11 751	7 061	1 391	88	57.1	10.6
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	32	11 506	2 502	537	75	50.1	15.5
54161	Management consulting services	28	10 341	2 155	480	62	44.4	17.3

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Waterbury, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	20	6 659	1 938	329	92	57.1	8.4
54189	Other services related to advertising	4	2 288	367	59	14	70.7	8.6
541890	Other services related to advertising	4	2 288	367	59	14	70.7	8.6
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	ROCHESTER, NY MSA							
54	**Professional, scientific, & technical services**	**2 063**	**1 826 226**	**684 677**	**157 463**	**17 773**	**17.3**	**9.7**
541	Professional, scientific, & technical services	2 063	1 826 226	684 677	157 463	17 773	17.3	9.7
5411	Legal services	664	324 131	108 478	24 914	3 249	20.5	6.4
54111	Offices of lawyers	637	294 937	99 155	22 370	2 954	22.1	6.0
541110	Offices of lawyers	637	294 937	99 155	22 370	2 954	22.1	6.0
5411101	Offices of lawyers (except legal aid societies)	637	294 937	99 155	22 370	2 954	22.1	6.0
54119	Other legal services	27	29 194	9 323	2 544	295	4.0	10.6
541191	Title abstract & settlement offices	23	D	D	D	e	D	D
541199	All other legal services	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	291	206 962	103 320	25 194	3 900	17.4	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	291	206 962	103 320	25 194	3 900	17.4	10.7
541211	Offices of certified public accountants	153	89 174	39 240	9 022	1 277	27.0	2.1
541213	Tax return preparation services	49	8 654	3 337	1 365	709	31.2	4.5
541214	Payroll services	16	94 299	54 669	13 461	1 635	.5	20.3
541219	Other accounting services	73	14 835	6 074	1 346	279	58.7	5.1
5413	Architectural, engineering, & related services	268	314 119	131 657	25 248	2 595	22.6	5.6
54131	Architectural services	40	29 056	10 366	2 189	277	32.0	2.7
541310	Architectural services	40	29 056	10 366	2 189	277	32.0	2.7
54133	Engineering services	173	263 047	112 094	20 630	2 015	21.5	4.6
541330	Engineering services	173	263 047	112 094	20 630	2 015	21.5	4.6
54135	Building inspection services	11	7 171	2 663	813	80	2.7	64.8
541350	Building inspection services	11	7 171	2 663	813	80	2.7	64.8
54137	Surveying & mapping (except geophysical) services	33	6 850	3 265	858	119	49.3	.3
541370	Surveying & mapping (except geophysical) services	33	6 850	3 265	858	119	49.3	.3
54138	Testing laboratories	8	7 856	3 224	746	101	19.4	.4
541380	Testing laboratories	8	7 856	3 224	746	101	19.4	.4
5414	Specialized design services	75	43 032	16 112	3 230	427	15.7	9.4
54142	Industrial design services	10	10 140	4 021	696	88	2.0	26.1
541420	Industrial design services	10	10 140	4 021	696	88	2.0	26.1
54143	Graphic design services	51	30 105	11 360	2 388	310	16.3	4.7
541430	Graphic design services	51	30 105	11 360	2 388	310	16.3	4.7
5414301	Graphic design services (except commercial art & medical artists)	47	29 595	11 238	2 375	307	15.5	4.8
5415	Computer systems design & related services	253	554 028	196 079	50 981	4 170	6.5	11.9
54151	Computer systems design & related services	253	554 028	196 079	50 981	4 170	6.5	11.9
541511	Custom computer programming services	120	D	D	D	g	D	D
541512	Computer systems design services	108	182 529	65 088	15 103	1 608	12.0	21.4
5415121	Computer systems integrators	40	130 355	33 796	7 873	817	8.2	19.7
5415122	Computer systems consultants (except systems integrators)	68	52 174	31 292	7 230	791	21.3	25.7
541513	Computer facilities management services	6	D	D	D	f	D	D
541519	Other computer related services	19	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	242	128 245	37 936	8 100	836	40.3	6.4
54161	Management consulting services	191	111 626	31 938	6 849	684	38.1	4.2
541611	Administrative management & general management consulting service	90	69 868	15 618	3 426	352	29.0	3.4
541612	Human resources & executive search consulting services	51	22 925	10 385	2 234	196	43.7	4.9
5416122	Executive placement services	21	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	28	10 667	4 395	1 047	113	36.8	7.9
541613	Marketing consulting services	36	11 090	3 574	688	85	82.6	9.9
541618	Other management consulting services	6	4 151	1 036	243	20	34.4	.4
54162	Environmental consulting services	16	10 210	3 613	731	72	42.1	28.1
541620	Environmental consulting services	16	10 210	3 613	731	72	42.1	28.1
54169	Other scientific & technical consulting services	35	6 409	2 385	520	80	75.3	10.2
541690	Other scientific & technical consulting services	35	6 409	2 385	520	80	75.3	10.2
5417	Scientific research & development services	23	9 584	4 206	994	101	64.2	34.1

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROCHESTER, NY MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	132	173 268	61 187	13 809	1 476	18.8	18.0
54181	Advertising agencies	57	83 399	37 054	8 245	745	3.4	15.2
541810	Advertising agencies	57	83 399	37 054	8 245	745	3.4	15.2
54182	Public relations agencies	12	5 734	1 834	409	46	66.0	–
541820	Public relations agencies	12	5 734	1 834	409	46	66.0	–
54184	Media representatives	8	10 839	2 327	467	105	56.6	2.1
541840	Media representatives	8	10 839	2 327	467	105	56.6	2.1
5418402	Publishers' advertising representatives	7	D	D	D	c	D	D
54186	Direct mail advertising	12	43 113	9 775	2 304	241	17.9	17.8
541860	Direct mail advertising	12	43 113	9 775	2 304	241	17.9	17.8
54189	Other services related to advertising	34	21 692	8 457	2 009	270	34.1	43.7
541890	Other services related to advertising	34	21 692	8 457	2 009	270	34.1	43.7
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	18	2 778	680	130	35	60.4	5.4
5418909	All other advertising	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	115	72 857	25 702	4 993	1 019	13.1	5.4
54191	Marketing research & public opinion polling	17	27 708	11 937	2 384	450	8.0	4.3
541910	Marketing research & public opinion polling	17	27 708	11 937	2 384	450	8.0	4.3
54192	Photographic services	83	38 674	11 096	2 171	498	15.9	5.6
541921	Photographic studios, portrait	59	31 399	8 741	1 647	423	8.5	6.9
541922	Commercial photography	24	7 275	2 355	524	75	47.9	–
54193	Translation & interpretation services	7	2 247	495	82	18	36.0	16.2
541930	Translation & interpretation services	7	2 247	495	82	18	36.0	16.2
54199	All other professional, scientific, & technical services	8	4 228	2 174	356	53	8.3	4.4
541990	All other professional, scientific, & technical services	8	4 228	2 174	356	53	8.3	4.4
	SYRACUSE, NY MSA							
54	**Professional, scientific, & technical services**	**1 344**	**1 044 226**	**410 331**	**96 035**	**11 797**	**19.9**	**10.0**
541	Professional, scientific, & technical services	1 344	1 044 226	410 331	96 035	11 797	19.9	10.0
5411	Legal services	466	246 075	87 201	19 193	2 471	21.5	4.8
54111	Offices of lawyers	438	235 243	83 128	18 279	2 305	21.9	4.2
541110	Offices of lawyers	438	235 243	83 128	18 279	2 305	21.9	4.2
5411101	Offices of lawyers (except legal aid societies)	438	235 243	83 128	18 279	2 305	21.9	4.2
54119	Other legal services	28	10 832	4 073	914	166	13.9	18.3
541191	Title abstract & settlement offices	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	223	148 659	55 801	13 038	2 059	15.9	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	223	148 659	55 801	13 038	2 059	15.9	3.4
541211	Offices of certified public accountants	105	79 937	31 417	7 180	883	17.7	2.1
541213	Tax return preparation services	51	5 978	1 818	718	409	40.0	5.4
541214	Payroll services	10	D	D	D	e	D	D
541219	Other accounting services	57	D	D	D	e	D	D
5413	Architectural, engineering, & related services	206	243 232	109 155	25 827	2 987	24.9	8.0
54131	Architectural services	45	32 457	10 939	2 563	312	27.5	2.7
541310	Architectural services	45	32 457	10 939	2 563	312	27.5	2.7
54133	Engineering services	108	175 269	83 820	19 863	2 114	22.6	10.3
541330	Engineering services	108	175 269	83 820	19 863	2 114	22.6	10.3
54135	Building inspection services	11	2 896	1 202	276	56	45.3	–
541350	Building inspection services	11	2 896	1 202	276	56	45.3	–
54137	Surveying & mapping (except geophysical) services	27	7 972	3 656	761	143	25.0	4.7
541370	Surveying & mapping (except geophysical) services	27	7 972	3 656	761	143	25.0	4.7
54138	Testing laboratories	15	24 638	9 538	2 364	362	35.8	.5
541380	Testing laboratories	15	24 638	9 538	2 364	362	35.8	.5
5414	Specialized design services	32	16 824	6 380	1 418	334	43.1	.6
54141	Interior design services	9	6 778	1 540	234	202	64.6	–
541410	Interior design services	9	6 778	1 540	234	202	64.6	–
54143	Graphic design services	19	4 452	1 568	374	52	61.8	2.1
541430	Graphic design services	19	4 452	1 568	374	52	61.8	2.1
5414301	Graphic design services (except commercial art & medical artists)	16	4 248	1 430	336	46	63.0	2.2
5415	Computer systems design & related services	111	201 027	76 957	19 764	1 797	6.9	15.5
54151	Computer systems design & related services	111	201 027	76 957	19 764	1 797	6.9	15.5
541511	Custom computer programming services	33	44 371	23 409	5 663	454	8.9	47.7
541512	Computer systems design services	59	131 405	41 091	9 602	962	6.6	6.7
5415121	Computer systems integrators	34	118 169	37 733	8 895	844	4.6	5.9
5415122	Computer systems consultants (except systems integrators)	25	13 236	3 358	707	118	23.6	13.8
541519	Other computer related services	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	167	72 065	30 529	7 124	837	36.7	37.7
54161	Management consulting services	121	58 372	24 943	5 918	696	36.2	42.2
541611	Administrative management & general management consulting service	56	35 710	15 991	3 849	445	17.2	67.0
541612	Human resources & executive search consulting services	24	9 485	4 457	1 027	143	61.6	1.0
5416123	Human resources & personnel management consulting	15	6 375	2 855	650	91	57.2	1.5
541613	Marketing consulting services	23	8 653	2 232	586	58	80.6	1.6
54162	Environmental consulting services	22	8 578	3 272	695	97	30.4	22.9
541620	Environmental consulting services	22	8 578	3 272	695	97	30.4	22.9
54169	Other scientific & technical consulting services	24	5 115	2 314	511	44	53.8	10.7
541690	Other scientific & technical consulting services	24	5 115	2 314	511	44	53.8	10.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SYRACUSE, NY MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	10	26 245	13 847	3 364	279	7.2	7.1
54171	R&D in the physical, engineering, & life sciences	10	26 245	13 847	3 364	279	7.2	7.1
541710	R&D in the physical, engineering, & life sciences	10	26 245	13 847	3 364	279	7.2	7.1
5417101	R&D in the physical & engineering sciences	8	D	D	D	e	D	D
5418	Advertising & related services	70	66 078	22 337	4 454	531	23.1	10.7
54181	Advertising agencies	36	35 314	15 724	2 974	331	24.3	13.4
541810	Advertising agencies	36	35 314	15 724	2 974	331	24.3	13.4
54184	Media representatives	3	D	D	D	b	D	D
541840	Media representatives	3	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
54189	Other services related to advertising	17	7 596	1 917	425	80	44.8	9.0
541890	Other services related to advertising	17	7 596	1 917	425	80	44.8	9.0
5418903	Sign painting & lettering shop	7	2 444	722	180	35	33.1	–
5419	Other professional, scientific, & technical services	59	24 021	8 124	1 853	502	23.0	1.7
54192	Photographic services	46	13 745	3 843	824	236	23.3	.8
541921	Photographic studios, portrait	34	10 728	2 851	630	207	20.9	.1
541922	Commercial photography	12	3 017	992	194	29	31.9	3.4
	UTICA–ROME, NY MSA							
54	**Professional, scientific, & technical services**	**402**	**185 823**	**65 638**	**15 228**	**2 504**	**30.4**	**4.8**
541	Professional, scientific, & technical services	402	185 823	65 638	15 228	2 504	30.4	4.8
5411	Legal services	176	51 100	14 810	3 292	622	48.1	4.9
54111	Offices of lawyers	165	47 337	12 928	2 850	559	51.9	5.1
541110	Offices of lawyers	165	47 337	12 928	2 850	559	51.9	5.1
5411101	Offices of lawyers (except legal aid societies)	165	47 337	12 928	2 850	559	51.9	5.1
54119	Other legal services	11	3 763	1 882	442	63	.7	3.3
541191	Title abstract & settlement offices	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	61	20 321	8 070	2 154	486	23.5	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	61	20 321	8 070	2 154	486	23.5	3.3
541211	Offices of certified public accountants	31	14 439	6 064	1 493	206	17.4	4.0
541213	Tax return preparation services	10	D	D	D	c	D	D
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	54	38 052	15 632	3 522	459	23.3	6.7
54131	Architectural services	8	D	D	D	b	D	D
541310	Architectural services	8	D	D	D	b	D	D
54133	Engineering services	31	21 915	9 573	2 147	263	26.7	11.1
541330	Engineering services	31	21 915	9 573	2 147	263	26.7	11.1
54138	Testing laboratories	3	D	D	D	c	D	D
541380	Testing laboratories	3	D	D	D	c	D	D
5414	Specialized design services	5	2 040	229	50	11	100.0	–
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	30	35 542	11 446	2 796	251	10.7	4.7
54151	Computer systems design & related services	30	35 542	11 446	2 796	251	10.7	4.7
541511	Custom computer programming services	13	20 726	8 031	1 976	170	9.3	2.2
541512	Computer systems design services	12	14 279	3 321	798	77	10.8	7.1
5416	Management, scientific, & technical consulting services	23	4 895	2 986	575	106	36.8	21.2
54161	Management consulting services	18	4 298	2 695	508	99	28.0	24.1
5417	Scientific research & development services	10	15 020	5 436	1 274	104	6.3	1.2
54171	R&D in the physical, engineering, & life sciences	10	15 020	5 436	1 274	104	6.3	1.2
541710	R&D in the physical, engineering, & life sciences	10	15 020	5 436	1 274	104	6.3	1.2
5418	Advertising & related services	23	10 765	4 053	959	250	32.8	2.5
5419	Other professional, scientific, & technical services	20	8 088	2 976	606	215	76.7	.7
54192	Photographic services	17	6 728	2 311	480	148	77.6	.8
541921	Photographic studios, portrait	13	6 336	2 220	460	140	77.1	–

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE NEW YORK METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 977**	**743 315**	**263 120**	**59 219**	**9 243**	**37.3**	**7.9**
541	Professional, scientific, & technical services	1 977	743 315	263 120	59 219	9 243	37.3	7.9
5411	Legal services	784	188 410	58 126	12 654	2 393	45.3	5.7
54111	Offices of lawyers	735	D	D	D	g	D	D
541110	Offices of lawyers	735	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	735	D	D	D	g	D	D
54119	Other legal services	49	D	D	D	c	D	D
541191	Title abstract & settlement offices	47	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	373	82 264	34 914	8 523	1 930	44.0	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	373	82 264	34 914	8 523	1 930	44.0	5.7
541211	Offices of certified public accountants	180	D	D	D	f	D	D
541213	Tax return preparation services	79	8 561	2 371	1 111	466	59.1	9.5
541219	Other accounting services	102	D	D	D	e	D	D
5413	Architectural, engineering, & related services	288	145 490	55 771	12 292	1 742	41.6	5.2
54131	Architectural services	48	35 865	13 981	2 743	364	27.2	13.6
541310	Architectural services	48	35 865	13 981	2 743	364	27.2	13.6
54133	Engineering services	110	D	D	D	f	D	D
541330	Engineering services	110	D	D	D	f	D	D
54135	Building inspection services	11	D	D	D	b	D	D
541350	Building inspection services	11	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	82	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	82	D	D	D	c	D	D
54138	Testing laboratories	29	D	D	D	e	D	D
541380	Testing laboratories	29	D	D	D	e	D	D
5414	Specialized design services	59	D	D	D	e	D	D
54143	Graphic design services	41	25 396	6 494	1 261	241	11.1	1.0
541430	Graphic design services	41	25 396	6 494	1 261	241	11.1	1.0
5414301	Graphic design services (except commercial art & medical artists)	35	24 432	6 096	1 181	222	10.0	.7
54149	Other specialized design services	4	D	D	D	b	D	D
541490	Other specialized design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	129	D	D	D	f	D	D
54151	Computer systems design & related services	129	D	D	D	f	D	D
541511	Custom computer programming services	45	D	D	D	c	D	D
541512	Computer systems design services	70	62 948	20 756	4 574	488	26.4	14.9
5415121	Computer systems integrators	30	49 297	15 057	3 366	353	16.1	17.1
5415122	Computer systems consultants (except systems integrators)	40	13 651	5 699	1 208	135	63.7	6.7
541519	Other computer related services	14	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	146	51 515	18 622	3 829	514	52.7	9.1
54161	Management consulting services	97	D	D	D	e	D	D
541611	Administrative management & general management consulting service	49	18 218	7 868	1 817	202	31.2	3.7
541612	Human resources & executive search consulting services	17	4 587	1 930	354	52	58.6	20.1
541613	Marketing consulting services	20	D	D	D	b	D	D
54162	Environmental consulting services	15	6 454	2 294	404	72	67.2	–
541620	Environmental consulting services	15	6 454	2 294	404	72	67.2	–
54169	Other scientific & technical consulting services	34	D	D	D	c	D	D
541690	Other scientific & technical consulting services	34	D	D	D	c	D	D
5417	Scientific research & development services	27	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	24	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	24	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	16	D	D	D	f	D	D
5418	Advertising & related services	91	D	D	D	e	D	D
54181	Advertising agencies	30	13 715	4 878	1 083	124	35.7	8.4
541810	Advertising agencies	30	13 715	4 878	1 083	124	35.7	8.4
54182	Public relations agencies	19	D	D	D	b	D	D
541820	Public relations agencies	19	D	D	D	b	D	D
54184	Media representatives	9	D	D	D	c	D	D
541840	Media representatives	9	D	D	D	c	D	D
5418402	Publishers' advertising representatives	7	D	D	D	c	D	D
54189	Other services related to advertising	21	3 700	689	126	42	55.4	6.1
541890	Other services related to advertising	21	3 700	689	126	42	55.4	6.1
5419	Other professional, scientific, & technical services	80	D	D	D	e	D	D
54191	Marketing research & public opinion polling	10	13 517	4 391	965	230	5.2	10.4
541910	Marketing research & public opinion polling	10	13 517	4 391	965	230	5.2	10.4
54192	Photographic services	57	D	D	D	c	D	D
541921	Photographic studios, portrait	43	D	D	D	c	D	D
541922	Commercial photography	14	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	11	3 270	1 102	245	71	63.2	4.6
541990	All other professional, scientific, & technical services	11	3 270	1 102	245	71	63.2	4.6

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	ALBANY–SCHENECTADY–TROY, NY MSA								
54	**Professional, scientific, & technical services**	**33**	**268 526**	**264 983**	**84 497**	**21 356**	**2 444**	**2.3**	**.9**
541	Professional, scientific, & technical services	33	268 526	264 983	84 497	21 356	2 444	2.3	.9
5411	Legal services	9	4 445	4 389	2 398	514	67	16.4	47.1
54111	Offices of lawyers	9	4 445	4 389	2 398	514	67	16.4	47.1
541110	Offices of lawyers	9	4 445	4 389	2 398	514	67	16.4	47.1
5411102	Legal aid societies & similar legal services	9	4 445	4 389	2 398	514	67	16.4	47.1
5417	Scientific research & development services	24	264 081	260 594	82 099	20 842	2 377	2.0	.1
54171	R&D in the physical, engineering, & life sciences	15	256 348	253 374	78 938	20 126	2 279	.9	–
541710	R&D in the physical, engineering, & life sciences	15	256 348	253 374	78 938	20 126	2 279	.9	–
5417101	R&D in the physical & engineering sciences	7	D	D	D	D	g	D	D
5417102	Research & development in the life sciences	8	D	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities	9	7 733	7 220	3 161	716	98	39.3	4.3
541720	R&D in the social sciences & humanities	9	7 733	7 220	3 161	716	98	39.3	4.3
	BINGHAMTON, NY MSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	e	D	D
5417	Scientific research & development services	3	D	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	D	e	D	D
	BUFFALO–NIAGARA FALLS, NY MSA								
54	**Professional, scientific, & technical services**	**38**	**164 420**	**161 624**	**73 307**	**18 278**	**2 796**	**2.4**	**.7**
541	Professional, scientific, & technical services	38	164 420	161 624	73 307	18 278	2 796	2.4	.7
5411	Legal services	14	9 727	9 562	6 300	1 588	176	5.3	10.7
54111	Offices of lawyers	14	9 727	9 562	6 300	1 588	176	5.3	10.7
541110	Offices of lawyers	14	9 727	9 562	6 300	1 588	176	5.3	10.7
5411102	Legal aid societies & similar legal services	14	9 727	9 562	6 300	1 588	176	5.3	10.7
5417	Scientific research & development services	24	154 693	152 062	67 007	16 690	2 620	2.2	.1
54171	R&D in the physical, engineering, & life sciences	19	D	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	19	D	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	D	g	D	D
5417102	Research & development in the life sciences	14	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	5	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	5	D	D	D	D	c	D	D
	ELMIRA, NY MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	JAMESTOWN, NY MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	b	D	D
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA								
54	**Professional, scientific, & technical services**	**534**	**2 106 786**	**1 918 566**	**848 280**	**203 255**	**22 820**	**4.8**	**7.0**
541	Professional, scientific, & technical services	534	2 106 786	1 918 566	848 280	203 255	22 820	4.8	7.0
5411	Legal services	210	D	D	D	D	h	D	D
54111	Offices of lawyers	210	D	D	D	D	h	D	D
541110	Offices of lawyers	210	D	D	D	D	h	D	D
5411102	Legal aid societies & similar legal services	210	D	D	D	D	h	D	D
5417	Scientific research & development services	324	D	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	229	1 599 341	1 440 517	616 347	148 283	17 047	3.8	6.0
541710	R&D in the physical, engineering, & life sciences	229	1 599 341	1 440 517	616 347	148 283	17 047	3.8	6.0
5417101	R&D in the physical & engineering sciences	84	D	D	D	D	i	D	D
5417102	Research & development in the life sciences	145	D	D	D	D	i	D	D
54172	Research & development in the social sciences & humanities	95	D	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	95	D	D	D	D	g	D	D
	Bergen–Passaic, NJ PMSA								
54	**Professional, scientific, & technical services**	**18**	**22 095**	**22 969**	**11 660**	**2 907**	**156**	**33.2**	**4.0**
541	Professional, scientific, & technical services	18	22 095	22 969	11 660	2 907	156	33.2	4.0
5411	Legal services	10	5 231	4 823	2 568	558	60	28.7	16.8
54111	Offices of lawyers	10	5 231	4 823	2 568	558	60	28.7	16.8
541110	Offices of lawyers	10	5 231	4 823	2 568	558	60	28.7	16.8
5411102	Legal aid societies & similar legal services	10	5 231	4 823	2 568	558	60	28.7	16.8
5417	Scientific research & development services	8	16 864	18 146	9 092	2 349	96	34.6	–
54171	R&D in the physical, engineering, & life sciences	8	16 864	18 146	9 092	2 349	96	34.6	–
541710	R&D in the physical, engineering, & life sciences	8	16 864	18 146	9 092	2 349	96	34.6	–

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.								
	Bridgeport, CT PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	a	D	D
	Danbury, CT PMSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	a	D	D
	Dutchess County, NY PMSA								
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	D	c	D	D
5417	Scientific research & development services	3	D	D	D	D	c	D	D
	Jersey City, NJ PMSA								
54	**Professional, scientific, & technical services**	**5**	**4 808**	**5 152**	**2 365**	**589**	**54**	**5.6**	**38.6**
541	Professional, scientific, & technical services	5	4 808	5 152	2 365	589	54	5.6	38.6
5411	Legal services	3	D	D	D	D	b	D	D
54111	Offices of lawyers	3	D	D	D	D	b	D	D
541110	Offices of lawyers	3	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	3	D	D	D	D	b	D	D
	Middlesex–Somerset–Hunterdon, NJ PMSA								
54	**Professional, scientific, & technical services**	**30**	**92 621**	**64 536**	**40 208**	**10 585**	**673**	**3.9**	**14.6**
541	Professional, scientific, & technical services	30	92 621	64 536	40 208	10 585	673	3.9	14.6
5411	Legal services	11	8 077	7 331	3 561	731	87	15.3	.3
54111	Offices of lawyers	11	8 077	7 331	3 561	731	87	15.3	.3
541110	Offices of lawyers	11	8 077	7 331	3 561	731	87	15.3	.3
5411102	Legal aid societies & similar legal services	11	8 077	7 331	3 561	731	87	15.3	.3
5417	Scientific research & development services	19	84 544	57 205	36 647	9 854	586	2.8	16.0
54171	R&D in the physical, engineering, & life sciences	16	84 038	56 730	36 447	9 803	571	2.6	16.1
541710	R&D in the physical, engineering, & life sciences	16	84 038	56 730	36 447	9 803	571	2.6	16.1
5417101	R&D in the physical & engineering sciences	4	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	12	D	D	D	D	c	D	D
	Monmouth–Ocean, NJ PMSA								
54	**Professional, scientific, & technical services**	**10**	**15 468**	**14 476**	**8 703**	**2 058**	**157**	**2.2**	**.3**
541	Professional, scientific, & technical services	10	15 468	14 476	8 703	2 058	157	2.2	.3
5417	Scientific research & development services	4	D	D	D	D	c	D	D
	Nassau–Suffolk, NY PMSA								
54	**Professional, scientific, & technical services**	**70**	**717 564**	**684 495**	**283 411**	**70 704**	**7 408**	**1.0**	**2.3**
541	Professional, scientific, & technical services	70	717 564	684 495	283 411	70 704	7 408	1.0	2.3
5411	Legal services	26	21 725	19 026	12 126	2 894	309	16.6	40.7
54111	Offices of lawyers	26	21 725	19 026	12 126	2 894	309	16.6	40.7
541110	Offices of lawyers	26	21 725	19 026	12 126	2 894	309	16.6	40.7
5411102	Legal aid societies & similar legal services	26	21 725	19 026	12 126	2 894	309	16.6	40.7
5417	Scientific research & development services	44	695 839	665 469	271 285	67 810	7 099	.5	1.1
54171	R&D in the physical, engineering, & life sciences	36	694 248	663 924	270 591	67 646	7 081	.4	1.0
541710	R&D in the physical, engineering, & life sciences	36	694 248	663 924	270 591	67 646	7 081	.4	1.0
5417101	R&D in the physical & engineering sciences	17	D	D	D	D	i	D	D
5417102	Research & development in the life sciences	19	D	D	D	D	f	D	D
	New Haven–Meriden, CT PMSA								
54	**Professional, scientific, & technical services**	**17**	**27 625**	**34 279**	**17 742**	**3 718**	**487**	**14.7**	**6.9**
541	Professional, scientific, & technical services	17	27 625	34 279	17 742	3 718	487	14.7	6.9
5417	Scientific research & development services	12	24 865	31 677	16 343	3 404	453	12.5	7.7
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	4	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.								
	New York, NY PMSA								
54	**Professional, scientific, & technical services** ..	**305**	**1 129 266**	**1 004 561**	**448 564**	**104 104**	**13 025**	**6.1**	**9.0**
541	Professional, scientific, & technical services	305	1 129 266	1 004 561	448 564	104 104	13 025	6.1	9.0
5411	Legal services	115	213 677	205 087	116 988	27 479	2 902	2.9	9.0
54111	Offices of lawyers	115	213 677	205 087	116 988	27 479	2 902	2.9	9.0
541110	Offices of lawyers	115	213 677	205 087	116 988	27 479	2 902	2.9	9.0
5411102	Legal aid societies & similar legal services	115	213 677	205 087	116 988	27 479	2 902	2.9	9.0
5417	Scientific research & development services	190	915 589	799 474	331 576	76 625	10 123	6.8	9.0
54171	R&D in the physical, engineering, & life sciences	121	695 654	594 791	253 718	57 775	8 313	6.0	9.4
541710	R&D in the physical, engineering, & life sciences	121	695 654	594 791	253 718	57 775	8 313	6.0	9.4
5417101	R&D in the physical & engineering sciences	35	118 835	112 416	39 574	9 870	1 060	15.8	13.3
5417102	Research & development in the life sciences	86	576 819	482 375	214 144	47 905	7 253	3.9	8.5
54172	Research & development in the social sciences & humanities	69	219 935	204 683	77 858	18 850	1 810	9.4	7.9
541720	R&D in the social sciences & humanities	69	219 935	204 683	77 858	18 850	1 810	9.4	7.9
	Newark, NJ PMSA								
54	**Professional, scientific, & technical services** ..	**33**	**23 623**	**21 704**	**10 155**	**2 464**	**272**	**19.4**	**14.8**
541	Professional, scientific, & technical services	33	23 623	21 704	10 155	2 464	272	19.4	14.8
5411	Legal services	19	10 828	10 301	5 614	1 399	146	15.2	20.3
54111	Offices of lawyers	19	10 828	10 301	5 614	1 399	146	15.2	20.3
541110	Offices of lawyers	19	10 828	10 301	5 614	1 399	146	15.2	20.3
5411102	Legal aid societies & similar legal services	19	10 828	10 301	5 614	1 399	146	15.2	20.3
5417	Scientific research & development services	14	12 795	11 403	4 541	1 065	126	22.9	10.2
	Newburgh, NY–PA PMSA								
54	**Professional, scientific, & technical services** ..	**4**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	a	D	D
	Stamford–Norwalk, CT PMSA								
54	**Professional, scientific, & technical services** ..	**12**	**18 690**	**15 587**	**3 579**	**1 054**	**68**	**5.7**	**14.0**
541	Professional, scientific, & technical services	12	18 690	15 587	3 579	1 054	68	5.7	14.0
5417	Scientific research & development services	7	D	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	D	b	D	D
	Trenton, NJ PMSA								
54	**Professional, scientific, & technical services** ..	**18**	**37 641**	**36 374**	**14 938**	**3 397**	**304**	**8.1**	**11.3**
541	Professional, scientific, & technical services	18	37 641	36 374	14 938	3 397	304	8.1	11.3
5411	Legal services	4	4 164	3 936	2 432	559	70	–	14.7
54111	Offices of lawyers	4	4 164	3 936	2 432	559	70	–	14.7
541110	Offices of lawyers	4	4 164	3 936	2 432	559	70	–	14.7
5411102	Legal aid societies & similar legal services	4	4 164	3 936	2 432	559	70	–	14.7
5417	Scientific research & development services	14	33 477	32 438	12 506	2 838	234	9.1	10.8
54171	R&D in the physical, engineering, & life sciences	8	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	8	D	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	D	c	D	D
	Waterbury, CT PMSA								
54	**Professional, scientific, & technical services** ..	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	a	D	D
	ROCHESTER, NY MSA								
54	**Professional, scientific, & technical services** ..	**22**	**50 961**	**29 871**	**14 775**	**3 259**	**393**	**2.4**	**1.9**
541	Professional, scientific, & technical services	22	50 961	29 871	14 775	3 259	393	2.4	1.9
5411	Legal services	10	D	D	D	D	c	D	D
54111	Offices of lawyers	10	D	D	D	D	c	D	D
541110	Offices of lawyers	10	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	10	D	D	D	D	c	D	D
5417	Scientific research & development services	12	D	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	8	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	8	D	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	SYRACUSE, NY MSA								
54	**Professional, scientific, & technical services** ..	**18**	**D**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	D	g	D	D
5411	Legal services	8	D	D	D	D	b	D	D
54111	Offices of lawyers	8	D	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	8	D	D	D	D	b	D	D
5417	Scientific research & development services	10	D	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	7	D	D	D	D	g	D	D
	UTICA–ROME, NY MSA								
54	**Professional, scientific, & technical services** ..	**7**	**13 345**	**14 010**	**6 343**	**1 537**	**141**	**30.1**	**–**
541	Professional, scientific, & technical services	7	13 345	14 010	6 343	1 537	141	30.1	–
5417	Scientific research & development services	6	D	D	D	D	c	D	D
	AREA OUTSIDE NEW YORK METROPOLITAN AREAS								
54	**Professional, scientific, & technical services** ..	**44**	**D**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	44	D	D	D	D	f	D	D
5411	Legal services	22	D	D	D	D	b	D	D
54111	Offices of lawyers	22	D	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	22	D	D	D	D	b	D	D
5417	Scientific research & development services	22	D	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	17	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	17	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	12	D	D	D	D	f	D	D
5417102	Research & development in the life sciences	5	D	D	D	D	e	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALBANY COUNTY, NY							
54	**Professional, scientific, & technical services**	**860**	**848 668**	**330 018**	**76 306**	**8 250**	**17.8**	**9.4**
541	Professional, scientific, & technical services	860	848 668	330 018	76 306	8 250	17.8	9.4
5411	Legal services	317	283 841	112 122	23 939	2 494	19.6	2.4
54111	Offices of lawyers	296	267 639	107 916	23 073	2 384	19.7	1.8
541110	Offices of lawyers	296	267 639	107 916	23 073	2 384	19.7	1.8
5411101	Offices of lawyers (except legal aid societies)	296	267 639	107 916	23 073	2 384	19.7	1.8
54119	Other legal services	21	16 202	4 206	866	110	17.9	12.7
541191	Title abstract & settlement offices	10	D	D	D	b	D	D
541199	All other legal services	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	104	97 327	37 310	9 656	1 558	16.9	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	104	97 327	37 310	9 656	1 558	16.9	2.0
541211	Offices of certified public accountants	64	75 618	27 851	7 333	775	11.2	2.2
541213	Tax return preparation services	9	3 585	1 460	668	454	11.4	–
541219	Other accounting services	26	6 346	2 715	682	142	64.6	4.8
5413	Architectural, engineering, & related services	113	143 074	66 271	15 898	1 549	16.2	5.7
54131	Architectural services	28	31 037	14 804	3 830	341	20.5	2.6
541310	Architectural services	28	31 037	14 804	3 830	341	20.5	2.6
54133	Engineering services	63	101 900	46 409	10 927	1 039	14.7	1.8
541330	Engineering services	63	101 900	46 409	10 927	1 039	14.7	1.8
54135	Building inspection services	6	1 784	877	157	31	52.4	–
541350	Building inspection services	6	1 784	877	157	31	52.4	–
54138	Testing laboratories	10	7 329	3 604	855	116	4.9	74.1
541380	Testing laboratories	10	7 329	3 604	855	116	4.9	74.1
5414	Specialized design services	22	D	D	D	b	D	D
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	13	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALBANY COUNTY, NY—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	75	98 108	47 665	11 630	872	11.3	15.7
54151	Computer systems design & related services	75	98 108	47 665	11 630	872	11.3	15.7
541511	Custom computer programming services	26	59 327	35 386	9 454	585	4.0	4.1
541512	Computer systems design services	34	21 750	7 058	1 296	161	33.4	13.7
5415122	Computer systems consultants (except systems integrators)	20	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	105	74 918	21 739	4 771	472	25.0	13.1
54161	Management consulting services	78	58 911	16 066	3 383	304	20.9	3.4
541611	Administrative management & general management consulting service	32	33 703	4 901	1 012	89	8.4	2.6
541612	Human resources & executive search consulting services	22	12 027	6 301	1 401	141	40.4	1.5
5416122	Executive placement services	10	D	D	D	b	D	D
541613	Marketing consulting services	19	9 203	2 931	625	53	37.4	8.0
54162	Environmental consulting services	10	12 280	3 994	1 012	110	30.5	62.8
541620	Environmental consulting services	10	12 280	3 994	1 012	110	30.5	62.8
54169	Other scientific & technical consulting services	17	3 727	1 679	376	58	72.3	1.8
541690	Other scientific & technical consulting services	17	3 727	1 679	376	58	72.3	1.8
5417	Scientific research & development services	13	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	7	D	D	D	c	D	D
5418	Advertising & related services	83	101 203	25 190	5 670	686	17.2	30.7
54181	Advertising agencies	20	10 130	3 946	963	90	10.7	2.5
541810	Advertising agencies	20	10 130	3 946	963	90	10.7	2.5
54182	Public relations agencies	26	12 386	4 422	996	128	56.7	2.1
541820	Public relations agencies	26	12 386	4 422	996	128	56.7	2.1
54184	Media representatives	9	31 206	6 257	1 512	134	10.0	44.0
541840	Media representatives	9	31 206	6 257	1 512	134	10.0	44.0
5418402	Publishers' advertising representatives	7	D	D	D	c	D	D
54186	Direct mail advertising	7	D	D	D	c	D	D
541860	Direct mail advertising	7	D	D	D	c	D	D
54189	Other services related to advertising	18	D	D	D	c	D	D
541890	Other services related to advertising	18	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5418909	All other advertising	3	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	28	D	D	D	e	D	D
54192	Photographic services	18	D	D	D	c	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D
541922	Commercial photography	3	D	D	D	b	D	D
	ALLEGANY COUNTY, NY							
54	**Professional, scientific, & technical services**	**49**	**11 402**	**3 692**	**757**	**148**	**56.1**	**11.2**
541	Professional, scientific, & technical services	49	11 402	3 692	757	148	56.1	11.2
5411	Legal services	21	3 001	1 018	237	57	41.5	15.0
5413	Architectural, engineering, & related services	13	3 632	1 497	286	41	77.8	19.9
	BRONX COUNTY, NY							
54	**Professional, scientific, & technical services**	**391**	**158 649**	**50 694**	**10 989**	**1 980**	**41.4**	**9.6**
541	Professional, scientific, & technical services	391	158 649	50 694	10 989	1 980	41.4	9.6
5411	Legal services	157	71 964	21 106	4 190	515	40.6	11.8
54111	Offices of lawyers	151	68 969	20 561	4 057	494	39.8	12.0
541110	Offices of lawyers	151	68 969	20 561	4 057	494	39.8	12.0
5411101	Offices of lawyers (except legal aid societies)	151	68 969	20 561	4 057	494	39.8	12.0
54119	Other legal services	6	2 995	545	133	21	58.2	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	67	23 919	10 512	2 805	845	49.5	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	67	23 919	10 512	2 805	845	49.5	8.6
541213	Tax return preparation services	14	5 859	2 150	928	485	22.1	7.6
541219	Other accounting services	30	8 076	3 918	771	165	65.1	1.0
5413	Architectural, engineering, & related services	26	17 759	3 706	825	120	35.8	3.3
54133	Engineering services	10	14 428	2 363	530	67	32.9	.7
541330	Engineering services	10	14 428	2 363	530	67	32.9	.7
5414	Specialized design services	13	3 786	1 186	250	39	60.6	4.7
54143	Graphic design services	5	1 489	308	64	17	42.0	12.0
541430	Graphic design services	5	1 489	308	64	17	42.0	12.0
5415	Computer systems design & related services	44	8 264	3 200	599	48	68.8	15.5
54151	Computer systems design & related services	44	8 264	3 200	599	48	68.8	15.5
5416	Management, scientific, & technical consulting services	38	11 526	5 585	1 113	233	31.3	10.4
54161	Management consulting services	29	9 221	4 483	763	131	31.2	4.0
5418	Advertising & related services	24	13 575	3 570	854	120	19.4	7.2
54189	Other services related to advertising	10	2 749	796	117	21	44.7	33.6
541890	Other services related to advertising	10	2 749	796	117	21	44.7	33.6
5419	Other professional, scientific, & technical services	22	7 856	1 829	353	60	51.8	5.1
54192	Photographic services	16	4 684	1 258	249	48	25.1	2.6
541921	Photographic studios, portrait	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BROOME COUNTY, NY							
54	**Professional, scientific, & technical services**	**316**	**183 734**	**68 557**	**15 397**	**2 334**	**25.6**	**9.2**
541	Professional, scientific, & technical services	316	183 734	68 557	15 397	2 334	25.6	9.2
5411	Legal services	126	D	D	D	f	D	D
54111	Offices of lawyers	120	56 047	13 828	3 178	612	21.7	4.1
541110	Offices of lawyers	120	56 047	13 828	3 178	612	21.7	4.1
5411101	Offices of lawyers (except legal aid societies)	120	56 047	13 828	3 178	612	21.7	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	46	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	46	D	D	D	e	D	D
541211	Offices of certified public accountants	18	D	D	D	c	D	D
541213	Tax return preparation services	13	D	D	D	c	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	48	D	D	D	f	D	D
54131	Architectural services	7	5 367	2 589	522	55	19.2	–
541310	Architectural services	7	5 367	2 589	522	55	19.2	–
54133	Engineering services	27	D	D	D	e	D	D
541330	Engineering services	27	D	D	D	e	D	D
5414	Specialized design services	7	2 482	371	91	17	46.7	.6
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	23	D	D	D	c	D	D
54151	Computer systems design & related services	23	D	D	D	c	D	D
541511	Custom computer programming services	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	33	D	D	D	e	D	D
54161	Management consulting services	26	D	D	D	c	D	D
541613	Marketing consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	20	D	D	D	c	D	D
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5418903	Sign painting & lettering shop	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	CATTARAUGUS COUNTY, NY							
54	**Professional, scientific, & technical services**	**79**	**31 543**	**7 800**	**1 973**	**357**	**35.1**	**2.0**
541	Professional, scientific, & technical services	79	31 543	7 800	1 973	357	35.1	2.0
5411	Legal services	40	10 753	2 688	601	132	66.0	5.0
54111	Offices of lawyers	38	D	D	D	c	D	D
541110	Offices of lawyers	38	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 942	2 163	606	116	19.2	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 942	2 163	606	116	19.2	1.9
541211	Offices of certified public accountants	11	3 943	1 777	453	55	17.2	2.4
541213	Tax return preparation services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
54133	Engineering services	4	D	D	D	b	D	D
541330	Engineering services	4	D	D	D	b	D	D
	CAYUGA COUNTY, NY							
54	**Professional, scientific, & technical services**	**90**	**36 082**	**15 027**	**3 156**	**532**	**30.3**	**6.5**
541	Professional, scientific, & technical services	90	36 082	15 027	3 156	532	30.3	6.5
5411	Legal services	39	10 712	4 609	702	129	42.3	3.8
54111	Offices of lawyers	35	10 286	4 439	660	122	41.0	3.9
541110	Offices of lawyers	35	10 286	4 439	660	122	41.0	3.9
5411101	Offices of lawyers (except legal aid societies)	35	10 286	4 439	660	122	41.0	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	5 494	2 554	725	164	25.1	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	5 494	2 554	725	164	25.1	2.8
541211	Offices of certified public accountants	9	3 811	1 937	475	52	23.6	4.0
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	13	5 443	3 103	735	96	24.7	2.1
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHAUTAUQUA COUNTY, NY							
54	**Professional, scientific, & technical services**	**168**	**48 533**	**19 232**	**4 515**	**815**	**39.2**	**9.6**
541	Professional, scientific, & technical services	168	48 533	19 232	4 515	815	39.2	9.6
5411	Legal services	71	18 169	5 738	1 387	283	38.4	6.3
54111	Offices of lawyers	67	D	D	D	c	D	D
541110	Offices of lawyers	67	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	67	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	9 031	3 193	904	223	37.4	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	9 031	3 193	904	223	37.4	1.1
541211	Offices of certified public accountants	15	5 825	2 274	616	91	26.9	1.6
541213	Tax return preparation services	11	2 515	699	235	116	48.9	–
5413	Architectural, engineering, & related services	22	7 688	3 784	786	109	50.3	–
5414	Specialized design services	4	1 731	271	51	19	51.4	30.3
5415	Computer systems design & related services	9	3 971	2 026	343	49	15.6	27.0
54151	Computer systems design & related services	9	3 971	2 026	343	49	15.6	27.0
5416	Management, scientific, & technical consulting services	14	3 433	2 207	555	69	84.9	15.1
54161	Management consulting services	11	3 088	2 114	532	61	93.3	6.7
5418	Advertising & related services	7	D	D	D	b	D	D
	CHEMUNG COUNTY, NY							
54	**Professional, scientific, & technical services**	**104**	**56 505**	**18 250**	**4 624**	**827**	**29.9**	**18.1**
541	Professional, scientific, & technical services	104	56 505	18 250	4 624	827	29.9	18.1
5411	Legal services	37	14 356	3 699	1 059	179	32.3	2.2
54111	Offices of lawyers	37	14 356	3 699	1 059	179	32.3	2.2
541110	Offices of lawyers	37	14 356	3 699	1 059	179	32.3	2.2
5411101	Offices of lawyers (except legal aid societies)	37	14 356	3 699	1 059	179	32.3	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	10 269	3 411	1 036	345	17.8	27.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	10 269	3 411	1 036	345	17.8	27.0
541213	Tax return preparation services	6	D	D	D	c	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	18 162	7 418	1 735	168	17.9	31.4
54133	Engineering services	6	10 285	4 125	872	94	28.8	–
541330	Engineering services	6	10 285	4 125	872	94	28.8	–
5418	Advertising & related services	7	7 090	1 129	265	46	64.4	19.8
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	CHENANGO COUNTY, NY							
54	**Professional, scientific, & technical services**	**65**	**19 925**	**6 685**	**1 297**	**267**	**35.9**	**5.2**
541	Professional, scientific, & technical services	65	19 925	6 685	1 297	267	35.9	5.2
5411	Legal services	26	6 676	1 944	444	88	52.7	2.5
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	2 904	1 050	216	52	42.0	29.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	2 904	1 050	216	52	42.0	29.6
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	1 969	861	140	31	72.7	–
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	b	D	D
	CLINTON COUNTY, NY							
54	**Professional, scientific, & technical services**	**92**	**20 940**	**8 146**	**1 776**	**328**	**56.1**	**7.1**
541	Professional, scientific, & technical services	92	20 940	8 146	1 776	328	56.1	7.1
5411	Legal services	36	9 279	3 836	778	118	53.7	3.8
54111	Offices of lawyers	32	8 230	3 286	684	103	55.2	4.3
541110	Offices of lawyers	32	8 230	3 286	684	103	55.2	4.3
5411101	Offices of lawyers (except legal aid societies)	32	8 230	3 286	684	103	55.2	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	5 162	2 018	537	112	30.6	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	5 162	2 018	537	112	30.6	9.5
541211	Offices of certified public accountants	12	4 047	1 496	390	66	28.1	5.7
5413	Architectural, engineering, & related services	13	3 510	1 204	260	48	97.8	2.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLUMBIA COUNTY, NY							
54	**Professional, scientific, & technical services**	**132**	**43 812**	**16 073**	**3 514**	**538**	**35.9**	**6.5**
541	Professional, scientific, & technical services	132	43 812	16 073	3 514	538	35.9	6.5
5411	Legal services	38	9 173	3 073	717	113	28.6	6.0
54111	Offices of lawyers	35	D	D	D	b	D	D
541110	Offices of lawyers	35	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	6 664	3 401	757	114	35.2	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	6 664	3 401	757	114	35.2	1.5
541211	Offices of certified public accountants	7	5 285	3 043	643	80	20.3	1.2
5413	Architectural, engineering, & related services	24	5 093	1 860	379	60	97.0	2.6
5416	Management, scientific, & technical consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	15	6 047	2 316	574	72	22.1	1.7
5419	Other professional, scientific, & technical services	6	D	D	D	c	D	D
54191	Marketing research & public opinion polling	3	D	D	D	c	D	D
541910	Marketing research & public opinion polling	3	D	D	D	c	D	D
	CORTLAND COUNTY, NY							
54	**Professional, scientific, & technical services**	**62**	**36 403**	**13 777**	**3 142**	**457**	**35.7**	**3.7**
541	Professional, scientific, & technical services	62	36 403	13 777	3 142	457	35.7	3.7
5411	Legal services	17	4 169	1 092	241	56	54.1	14.9
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 339	925	221	43	58.7	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 339	925	221	43	58.7	4.2
5413	Architectural, engineering, & related services	18	25 238	10 147	2 342	300	22.6	–
54138	Testing laboratories	2	D	D	D	e	D	D
541380	Testing laboratories	2	D	D	D	e	D	D
	DELAWARE COUNTY, NY							
54	**Professional, scientific, & technical services**	**75**	**10 137**	**3 598**	**729**	**224**	**67.5**	**3.4**
541	Professional, scientific, & technical services	75	10 137	3 598	729	224	67.5	3.4
5411	Legal services	34	4 994	1 782	317	70	42.4	4.3
54111	Offices of lawyers	32	D	D	D	b	D	D
541110	Offices of lawyers	32	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	32	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	1 562	540	164	55	79.5	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	1 562	540	164	55	79.5	6.7
	DUTCHESS COUNTY, NY							
54	**Professional, scientific, & technical services**	**591**	**284 339**	**113 589**	**24 461**	**3 149**	**35.5**	**11.9**
541	Professional, scientific, & technical services	591	284 339	113 589	24 461	3 149	35.5	11.9
5411	Legal services	189	84 977	24 854	4 992	757	36.5	12.5
54111	Offices of lawyers	179	D	D	D	f	D	D
541110	Offices of lawyers	179	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	179	D	D	D	f	D	D
54119	Other legal services	10	D	D	D	b	D	D
541191	Title abstract & settlement offices	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	67	22 590	8 514	2 074	559	41.1	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	67	22 590	8 514	2 074	559	41.1	6.4
541211	Offices of certified public accountants	37	D	D	D	c	D	D
541213	Tax return preparation services	11	D	D	D	e	D	D
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	86	31 254	13 679	3 165	446	63.6	4.7
54133	Engineering services	39	D	D	D	e	D	D
541330	Engineering services	39	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	19	3 092	1 156	222	84	70.5	14.1
541370	Surveying & mapping (except geophysical) services	19	3 092	1 156	222	84	70.5	14.1
5414	Specialized design services	28	D	D	D	b	D	D
54143	Graphic design services	20	D	D	D	b	D	D
541430	Graphic design services	20	D	D	D	b	D	D
5415	Computer systems design & related services	94	93 415	49 069	10 641	907	14.2	19.3
54151	Computer systems design & related services	94	93 415	49 069	10 641	907	14.2	19.3
541511	Custom computer programming services	28	D	D	D	f	D	D
541512	Computer systems design services	45	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	34	D	D	D	e	D	D
541519	Other computer related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	77	22 954	9 509	1 845	206	56.0	3.7
54161	Management consulting services	51	D	D	D	c	D	D
541611	Administrative management & general management consulting service	25	D	D	D	b	D	D
541612	Human resources & executive search consulting services	12	D	D	D	b	D	D
54169	Other scientific & technical consulting services	16	D	D	D	b	D	D
541690	Other scientific & technical consulting services	16	D	D	D	b	D	D
5418	Advertising & related services	24	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DUTCHESS COUNTY, NY—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	19	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	b	D	D
	ERIE COUNTY, NY							
54	**Professional, scientific, & technical services**	**1 790**	**1 413 930**	**527 088**	**122 303**	**15 551**	**20.9**	**6.3**
541	Professional, scientific, & technical services	1 790	1 413 930	527 088	122 303	15 551	20.9	6.3
5411	Legal services	626	444 796	140 335	30 142	4 148	22.8	2.7
54111	Offices of lawyers	611	439 728	138 489	29 766	4 072	22.9	2.7
541110	Offices of lawyers	611	439 728	138 489	29 766	4 072	22.9	2.7
5411101	Offices of lawyers (except legal aid societies)	611	439 728	138 489	29 766	4 072	22.9	2.7
54119	Other legal services	15	5 068	1 846	376	76	14.2	3.6
541191	Title abstract & settlement offices	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	297	193 075	76 649	18 193	3 123	17.1	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	297	193 075	76 649	18 193	3 123	17.1	7.4
541211	Offices of certified public accountants	163	133 613	49 715	11 182	1 411	16.2	4.2
541213	Tax return preparation services	38	D	D	D	f	D	D
541214	Payroll services	8	D	D	D	e	D	D
541219	Other accounting services	88	D	D	D	f	D	D
5413	Architectural, engineering, & related services	255	325 392	158 052	38 906	3 590	18.4	3.9
54131	Architectural services	57	D	D	D	f	D	D
541310	Architectural services	57	D	D	D	f	D	D
54133	Engineering services	143	191 144	94 454	24 389	1 998	21.7	5.8
541330	Engineering services	143	191 144	94 454	24 389	1 998	21.7	5.8
54135	Building inspection services	7	D	D	D	b	D	D
541350	Building inspection services	7	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	20	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	20	D	D	D	b	D	D
54138	Testing laboratories	19	D	D	D	f	D	D
541380	Testing laboratories	19	D	D	D	f	D	D
5414	Specialized design services	62	D	D	D	e	D	D
54141	Interior design services	15	D	D	D	b	D	D
541410	Interior design services	15	D	D	D	b	D	D
54143	Graphic design services	37	D	D	D	c	D	D
541430	Graphic design services	37	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	27	D	D	D	c	D	D
5415	Computer systems design & related services	129	108 422	44 549	10 712	1 077	25.6	10.5
54151	Computer systems design & related services	129	108 422	44 549	10 712	1 077	25.6	10.5
541511	Custom computer programming services	42	D	D	D	e	D	D
541512	Computer systems design services	74	64 734	23 960	6 115	561	33.3	12.7
5415121	Computer systems integrators	41	51 892	17 411	4 420	366	33.2	15.2
5415122	Computer systems consultants (except systems integrators)	33	12 842	6 549	1 695	195	33.5	2.7
5416	Management, scientific, & technical consulting services	203	128 370	51 326	11 787	1 294	20.2	15.6
54161	Management consulting services	153	D	D	D	f	D	D
541611	Administrative management & general management consulting service	63	48 669	19 812	4 745	435	10.9	21.4
541612	Human resources & executive search consulting services	40	D	D	D	c	D	D
5416122	Executive placement services	22	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	17	D	D	D	b	D	D
541613	Marketing consulting services	27	D	D	D	b	D	D
541618	Other management consulting services	13	D	D	D	b	D	D
54162	Environmental consulting services	27	D	D	D	e	D	D
541620	Environmental consulting services	27	D	D	D	e	D	D
54169	Other scientific & technical consulting services	23	5 717	2 448	549	83	25.7	7.8
541690	Other scientific & technical consulting services	23	5 717	2 448	549	83	25.7	7.8
5417	Scientific research & development services	24	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	20	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	20	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	16	D	D	D	c	D	D
5418	Advertising & related services	121	147 795	35 801	7 905	1 356	16.0	9.4
54181	Advertising agencies	49	D	D	D	f	D	D
541810	Advertising agencies	49	D	D	D	f	D	D
54185	Display advertising	5	D	D	D	f	D	D
541850	Display advertising	5	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	4	D	D	D	e	D	D
54186	Direct mail advertising	15	30 219	5 298	1 036	119	37.1	1.1
541860	Direct mail advertising	15	30 219	5 298	1 036	119	37.1	1.1
54189	Other services related to advertising	32	D	D	D	c	D	D
541890	Other services related to advertising	32	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	17	18 794	3 308	674	97	17.1	5.7
5418903	Sign painting & lettering shop	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	73	D	D	D	e	D	D
54192	Photographic services	52	9 620	2 650	590	206	40.5	7.0
541921	Photographic studios, portrait	45	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ESSEX COUNTY, NY							
54	**Professional, scientific, & technical services**	**59**	**11 865**	**3 514**	**783**	**145**	**56.9**	**2.6**
541	Professional, scientific, & technical services	59	11 865	3 514	783	145	56.9	2.6
5411	Legal services	30	4 529	1 496	354	68	58.0	2.8
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 601	564	147	25	98.1	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 601	564	147	25	98.1	1.9
5413	Architectural, engineering, & related services	13	3 345	749	164	33	45.2	3.9
5418	Advertising & related services	2	D	D	D	a	D	D
	FRANKLIN COUNTY, NY							
54	**Professional, scientific, & technical services**	**53**	**10 831**	**4 021**	**882**	**170**	**53.7**	**2.4**
541	Professional, scientific, & technical services	53	10 831	4 021	882	170	53.7	2.4
5411	Legal services	31	6 107	2 118	502	90	45.2	2.7
54111	Offices of lawyers	28	5 890	2 015	483	85	43.6	2.4
541110	Offices of lawyers	28	5 890	2 015	483	85	43.6	2.4
5411101	Offices of lawyers (except legal aid societies)	28	5 890	2 015	483	85	43.6	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 740	1 367	281	58	44.7	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 740	1 367	281	58	44.7	3.4
5413	Architectural, engineering, & related services	9	D	D	D	a	D	D
	FULTON COUNTY, NY							
54	**Professional, scientific, & technical services**	**59**	**12 417**	**4 001**	**905**	**183**	**50.1**	**4.9**
541	Professional, scientific, & technical services	59	12 417	4 001	905	183	50.1	4.9
5411	Legal services	26	5 017	1 053	257	62	58.5	2.1
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	5 177	2 145	444	76	33.8	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	5 177	2 145	444	76	33.8	9.6
541211	Offices of certified public accountants	12	4 768	2 060	417	58	29.9	9.3
	GENESEE COUNTY, NY							
54	**Professional, scientific, & technical services**	**67**	**25 682**	**10 358**	**2 358**	**715**	**25.0**	**9.7**
541	Professional, scientific, & technical services	67	25 682	10 358	2 358	715	25.0	9.7
5411	Legal services	29	5 680	1 363	342	73	34.5	17.7
54111	Offices of lawyers	26	4 791	1 080	255	60	41.0	8.1
541110	Offices of lawyers	26	4 791	1 080	255	60	41.0	8.1
5411101	Offices of lawyers (except legal aid societies)	26	4 791	1 080	255	60	41.0	8.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	13 867	6 876	1 490	569	8.1	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	13 867	6 876	1 490	569	8.1	1.1
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	GREENE COUNTY, NY							
54	**Professional, scientific, & technical services**	**58**	**25 075**	**6 144**	**1 505**	**283**	**26.9**	**4.9**
541	Professional, scientific, & technical services	58	25 075	6 144	1 505	283	26.9	4.9
5411	Legal services	26	5 160	1 239	281	64	43.6	20.0
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 809	1 308	405	54	35.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 809	1 308	405	54	35.5	–
5413	Architectural, engineering, & related services	7	1 995	586	127	22	91.0	5.9
5414	Specialized design services	1	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	b	D	D
	HAMILTON COUNTY, NY							
54	**Professional, scientific, & technical services**	**3**	**676**	**111**	**31**	**6**	**59.2**	**40.8**
	HERKIMER COUNTY, NY							
54	**Professional, scientific, & technical services**	**58**	**8 655**	**2 879**	**536**	**192**	**61.0**	**7.2**
541	Professional, scientific, & technical services	58	8 655	2 879	536	192	61.0	7.2
5411	Legal services	30	4 005	1 224	291	83	63.4	8.1
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	1 819	356	71	15	86.8	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JEFFERSON COUNTY, NY							
54	**Professional, scientific, & technical services**	**98**	**36 774**	**15 955**	**3 374**	**591**	**30.0**	**4.5**
541	Professional, scientific, & technical services	98	36 774	15 955	3 374	591	30.0	4.5
5411	Legal services	41	13 872	6 221	1 054	193	25.7	.4
54111	Offices of lawyers	38	D	D	D	c	D	D
541110	Offices of lawyers	38	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	5 416	2 970	800	180	40.9	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	5 416	2 970	800	180	40.9	1.9
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	11 271	4 333	952	129	21.2	2.4
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	6	2 232	1 253	271	38	55.7	.4
541370	Surveying & mapping (except geophysical) services	6	2 232	1 253	271	38	55.7	.4
5418	Advertising & related services	3	D	D	D	a	D	D
	KINGS COUNTY, NY							
54	**Professional, scientific, & technical services**	**1 906**	**789 963**	**250 393**	**52 147**	**7 731**	**40.3**	**14.8**
541	Professional, scientific, & technical services	1 906	789 963	250 393	52 147	7 731	40.3	14.8
5411	Legal services	581	271 197	80 141	17 251	2 302	41.1	10.0
54111	Offices of lawyers	545	238 823	68 133	14 758	1 993	41.3	11.2
541110	Offices of lawyers	545	238 823	68 133	14 758	1 993	41.3	11.2
5411101	Offices of lawyers (except legal aid societies)	545	238 823	68 133	14 758	1 993	41.3	11.2
54119	Other legal services	36	32 374	12 008	2 493	309	40.0	.8
541191	Title abstract & settlement offices	27	30 371	11 432	2 352	279	40.6	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	286	171 072	47 175	11 113	2 214	25.2	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	286	171 072	47 175	11 113	2 214	25.2	7.5
541211	Offices of certified public accountants	132	38 289	14 888	3 312	430	57.7	18.3
541213	Tax return preparation services	44	8 903	3 943	1 431	684	24.8	9.6
541214	Payroll services	9	D	D	D	f	D	D
541219	Other accounting services	101	D	D	D	e	D	D
5413	Architectural, engineering, & related services	118	39 805	13 965	3 059	418	72.2	8.1
54131	Architectural services	46	16 410	4 968	1 095	145	74.3	5.8
541310	Architectural services	46	16 410	4 968	1 095	145	74.3	5.8
54133	Engineering services	52	17 003	6 248	1 337	177	85.6	8.3
541330	Engineering services	52	17 003	6 248	1 337	177	85.6	8.3
54135	Building inspection services	8	2 166	671	158	19	55.5	2.2
541350	Building inspection services	8	2 166	671	158	19	55.5	2.2
54137	Surveying & mapping (except geophysical) services	7	2 858	1 530	333	51	22.6	28.1
541370	Surveying & mapping (except geophysical) services	7	2 858	1 530	333	51	22.6	28.1
5414	Specialized design services	113	30 513	6 652	1 258	311	67.4	14.7
54141	Interior design services	40	13 976	2 371	404	115	71.3	8.2
541410	Interior design services	40	13 976	2 371	404	115	71.3	8.2
54143	Graphic design services	61	12 751	3 319	652	132	76.1	4.0
541430	Graphic design services	61	12 751	3 319	652	132	76.1	4.0
5414301	Graphic design services (except commercial art & medical artists)	45	D	D	D	b	D	D
5414302	Commercial art	16	D	D	D	b	D	D
5415	Computer systems design & related services	438	111 950	46 625	8 078	686	45.7	11.7
54151	Computer systems design & related services	438	111 950	46 625	8 078	686	45.7	11.7
541511	Custom computer programming services	227	51 369	23 505	4 079	343	48.8	6.9
541512	Computer systems design services	148	36 808	13 013	2 399	222	52.0	6.9
5415122	Computer systems consultants (except systems integrators)	135	33 150	11 215	2 129	187	47.7	6.9
541519	Other computer related services	57	8 744	3 239	733	59	73.8	3.7
5416	Management, scientific, & technical consulting services	198	82 074	27 294	4 945	707	39.1	49.1
54161	Management consulting services	149	68 601	24 138	4 466	627	33.2	55.4
541611	Administrative management & general management consulting service	85	35 981	15 412	2 538	341	28.9	50.6
541612	Human resources & executive search consulting services	24	24 555	6 388	1 454	215	27.5	72.5
5416122	Executive placement services	11	21 892	5 489	1 280	190	22.8	77.2
541613	Marketing consulting services	31	D	D	D	b	D	D
54169	Other scientific & technical consulting services	40	D	D	D	b	D	D
541690	Other scientific & technical consulting services	40	D	D	D	b	D	D
5417	Scientific research & development services	10	D	D	D	b	D	D
5418	Advertising & related services	94	59 110	21 399	4 786	716	35.7	21.6
54182	Public relations agencies	20	6 008	1 611	330	66	51.8	18.9
541820	Public relations agencies	20	6 008	1 611	330	66	51.8	18.9
54185	Display advertising	5	7 913	1 574	311	21	19.1	–
541850	Display advertising	5	7 913	1 574	311	21	19.1	–
54186	Direct mail advertising	11	22 787	11 776	2 926	424	20.1	46.0
541860	Direct mail advertising	11	22 787	11 776	2 926	424	20.1	46.0
54189	Other services related to advertising	17	D	D	D	b	D	D
541890	Other services related to advertising	17	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	68	D	D	D	e	D	D
54192	Photographic services	43	7 817	1 375	286	104	66.4	9.2
541921	Photographic studios, portrait	31	5 521	1 098	223	86	57.8	7.6
541922	Commercial photography	12	2 296	277	63	18	87.1	12.9
54199	All other professional, scientific, & technical services	11	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEWIS COUNTY, NY							
54	**Professional, scientific, & technical services**	**20**	**3 057**	**1 027**	**230**	**58**	**72.5**	**16.0**
541	Professional, scientific, & technical services	20	3 057	1 027	230	58	72.5	16.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	992	322	95	24	69.0	27.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	992	322	95	24	69.0	27.0
	LIVINGSTON COUNTY, NY							
54	**Professional, scientific, & technical services**	**77**	**20 402**	**7 969**	**1 969**	**344**	**35.8**	**25.3**
541	Professional, scientific, & technical services	77	20 402	7 969	1 969	344	35.8	25.3
5411	Legal services	26	4 366	1 428	360	73	62.7	.2
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 435	1 068	258	76	54.3	13.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 435	1 068	258	76	54.3	13.0
5413	Architectural, engineering, & related services	13	6 439	2 713	807	68	16.0	72.2
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	MADISON COUNTY, NY							
54	**Professional, scientific, & technical services**	**89**	**41 697**	**11 993**	**2 997**	**495**	**45.0**	**3.2**
541	Professional, scientific, & technical services	89	41 697	11 993	2 997	495	45.0	3.2
5411	Legal services	34	7 637	2 285	539	86	45.8	6.5
54111	Offices of lawyers	31	7 313	2 143	505	80	46.0	6.7
541110	Offices of lawyers	31	7 313	2 143	505	80	46.0	6.7
5411101	Offices of lawyers (except legal aid societies)	31	7 313	2 143	505	80	46.0	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 779	1 048	303	69	40.1	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 779	1 048	303	69	40.1	4.9
541213	Tax return preparation services	4	908	249	84	25	44.9	–
5413	Architectural, engineering, & related services	11	22 641	5 569	1 422	210	49.8	–
54133	Engineering services	6	21 368	5 097	1 295	184	51.8	–
541330	Engineering services	6	21 368	5 097	1 295	184	51.8	–
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	MONROE COUNTY, NY							
54	**Professional, scientific, & technical services**	**1 623**	**1 643 013**	**622 239**	**143 195**	**15 316**	**15.6**	**8.3**
541	Professional, scientific, & technical services	1 623	1 643 013	622 239	143 195	15 316	15.6	8.3
5411	Legal services	489	290 427	98 485	22 637	2 801	18.4	5.7
54111	Offices of lawyers	474	265 549	90 481	20 492	2 565	19.7	5.5
541110	Offices of lawyers	474	265 549	90 481	20 492	2 565	19.7	5.5
5411101	Offices of lawyers (except legal aid societies)	474	265 549	90 481	20 492	2 565	19.7	5.5
54119	Other legal services	15	24 878	8 004	2 145	236	4.2	7.8
541191	Title abstract & settlement offices	11	D	D	D	c	D	D
541199	All other legal services	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	218	180 048	91 932	22 524	3 011	15.9	11.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	218	180 048	91 932	22 524	3 011	15.9	11.8
541211	Offices of certified public accountants	125	80 053	35 172	8 136	1 132	25.8	1.5
541213	Tax return preparation services	31	D	D	D	f	D	D
541214	Payroll services	15	D	D	D	g	D	D
541219	Other accounting services	47	D	D	D	c	D	D
5413	Architectural, engineering, & related services	212	290 680	123 582	23 080	2 362	19.0	4.4
54131	Architectural services	36	27 920	10 089	2 139	266	29.2	2.9
541310	Architectural services	36	27 920	10 089	2 139	266	29.2	2.9
54133	Engineering services	145	248 788	107 733	19 595	1 889	17.8	4.8
541330	Engineering services	145	248 788	107 733	19 595	1 889	17.8	4.8
54135	Building inspection services	7	D	D	D	b	D	D
541350	Building inspection services	7	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	16	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	16	D	D	D	b	D	D
54138	Testing laboratories	7	D	D	D	b	D	D
541380	Testing laboratories	7	D	D	D	b	D	D
5414	Specialized design services	71	42 048	15 645	3 135	413	15.4	9.7
54142	Industrial design services	8	D	D	D	b	D	D
541420	Industrial design services	8	D	D	D	b	D	D
54143	Graphic design services	51	30 105	11 360	2 388	310	16.3	4.7
541430	Graphic design services	51	30 105	11 360	2 388	310	16.3	4.7
5414301	Graphic design services (except commercial art & medical artists)	47	29 595	11 238	2 375	307	15.5	4.8
5415	Computer systems design & related services	210	482 909	171 506	45 557	3 622	5.7	8.2
54151	Computer systems design & related services	210	482 909	171 506	45 557	3 622	5.7	8.2
541511	Custom computer programming services	100	D	D	D	g	D	D
541512	Computer systems design services	89	D	D	D	g	D	D
5415121	Computer systems integrators	30	75 738	18 278	4 714	447	9.1	1.3
5415122	Computer systems consultants (except systems integrators)	59	D	D	D	f	D	D
541513	Computer facilities management services	5	D	D	D	f	D	D
541519	Other computer related services	16	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONROE COUNTY, NY—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	198	117 688	34 707	7 547	744	37.6	5.2
54161	Management consulting services	161	105 162	30 282	6 500	621	36.3	3.2
541611	Administrative management & general management consulting service	72	65 737	14 602	3 198	321	26.1	2.3
541612	Human resources & executive search consulting services	48	22 686	10 352	2 223	191	43.2	4.9
5416122	Executive placement services	20	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	26	D	D	D	c	D	D
541613	Marketing consulting services	31	10 578	3 530	680	76	85.5	6.7
541618	Other management consulting services	5	D	D	D	a	D	D
54162	Environmental consulting services	9	6 621	2 247	555	51	24.0	34.7
541620	Environmental consulting services	9	6 621	2 247	555	51	24.0	34.7
54169	Other scientific & technical consulting services	28	5 905	2 178	492	72	75.6	8.6
541690	Other scientific & technical consulting services	28	5 905	2 178	492	72	75.6	8.6
5417	Scientific research & development services	19	D	D	D	b	D	D
5418	Advertising & related services	116	165 057	58 915	13 308	1 353	18.0	18.6
54181	Advertising agencies	52	82 763	36 836	8 218	740	3.4	14.9
541810	Advertising agencies	52	82 763	36 836	8 218	740	3.4	14.9
54182	Public relations agencies	10	D	D	D	b	D	D
541820	Public relations agencies	10	D	D	D	b	D	D
54186	Direct mail advertising	12	43 113	9 775	2 304	241	17.9	17.8
541860	Direct mail advertising	12	43 113	9 775	2 304	241	17.9	17.8
54189	Other services related to advertising	27	D	D	D	c	D	D
541890	Other services related to advertising	27	D	D	D	c	D	D
5418903	Sign painting & lettering shop	15	D	D	D	b	D	D
5418909	All other advertising	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	90	D	D	D	f	D	D
54191	Marketing research & public opinion polling	16	D	D	D	e	D	D
541910	Marketing research & public opinion polling	16	D	D	D	e	D	D
54192	Photographic services	60	33 665	10 360	2 031	449	8.1	6.3
541921	Photographic studios, portrait	39	28 395	8 226	1 555	386	3.8	7.5
541922	Commercial photography	21	5 270	2 134	476	63	31.4	–
54193	Translation & interpretation services	7	2 247	495	82	18	36.0	16.2
541930	Translation & interpretation services	7	2 247	495	82	18	36.0	16.2
54199	All other professional, scientific, & technical services	7	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	7	D	D	D	b	D	D
	MONTGOMERY COUNTY, NY							
54	**Professional, scientific, & technical services**	**55**	**21 104**	**7 018**	**1 475**	**237**	**38.7**	**1.1**
541	Professional, scientific, & technical services	55	21 104	7 018	1 475	237	38.7	1.1
5411	Legal services	30	6 915	2 489	551	88	29.9	3.2
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 172	284	71	20	99.7	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 172	284	71	20	99.7	.3
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	NASSAU COUNTY, NY							
54	**Professional, scientific, & technical services**	**5 784**	**3 832 380**	**1 425 457**	**313 729**	**34 253**	**30.2**	**7.9**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NASSAU COUNTY, NY—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	5 784	3 832 380	1 425 457	313 729	34 253	30.2	7.9
5411	Legal services	1 819	1 295 168	482 012	106 801	10 549	28.0	4.5
54111	Offices of lawyers	1 717	1 176 034	441 418	97 679	9 627	29.8	4.2
541110	Offices of lawyers	1 717	1 176 034	441 418	97 679	9 627	29.8	4.2
5411101	Offices of lawyers (except legal aid societies)	1 717	1 176 034	441 418	97 679	9 627	29.8	4.2
54119	Other legal services	102	119 134	40 594	9 122	922	10.0	6.6
541191	Title abstract & settlement offices	72	101 573	34 439	7 658	733	9.9	6.6
541199	All other legal services	30	17 561	6 155	1 464	189	10.2	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 195	606 259	247 560	53 598	7 798	35.4	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 195	606 259	247 560	53 598	7 798	35.4	9.1
541211	Offices of certified public accountants	855	449 387	155 770	34 960	3 991	37.9	6.7
541213	Tax return preparation services	74	15 113	5 184	1 658	588	59.0	4.0
541214	Payroll services	28	62 930	54 317	9 967	1 989	2.6	15.7
541219	Other accounting services	238	78 829	32 289	7 013	1 230	42.2	18.7
5413	Architectural, engineering, & related services	463	334 377	145 232	31 672	3 214	32.9	8.1
54131	Architectural services	139	70 812	22 864	4 910	601	38.8	6.8
541310	Architectural services	139	70 812	22 864	4 910	601	38.8	6.8
54133	Engineering services	249	218 911	103 834	22 766	2 062	32.8	9.9
541330	Engineering services	249	218 911	103 834	22 766	2 062	32.8	9.9
54134	Drafting services	15	D	D	D	b	D	D
541340	Drafting services	15	D	D	D	b	D	D
54135	Building inspection services	17	D	D	D	b	D	D
541350	Building inspection services	17	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	21	7 741	3 132	666	105	48.8	5.6
541370	Surveying & mapping (except geophysical) services	21	7 741	3 132	666	105	48.8	5.6
54138	Testing laboratories	22	27 695	12 390	2 664	320	10.4	1.1
541380	Testing laboratories	22	27 695	12 390	2 664	320	10.4	1.1
5414	Specialized design services	249	103 802	21 824	4 983	719	50.5	7.3
54141	Interior design services	109	45 702	7 086	1 458	284	49.2	8.7
541410	Interior design services	109	45 702	7 086	1 458	284	49.2	8.7
54142	Industrial design services	12	D	D	D	b	D	D
541420	Industrial design services	12	D	D	D	b	D	D
54143	Graphic design services	110	44 745	11 694	2 694	324	56.8	4.2
541430	Graphic design services	110	44 745	11 694	2 694	324	56.8	4.2
5414301	Graphic design services (except commercial art & medical artists)	92	40 354	10 113	2 317	284	53.9	3.7
5414302	Commercial art	18	4 391	1 581	377	40	84.0	8.8
54149	Other specialized design services	18	D	D	D	b	D	D
541490	Other specialized design services	18	D	D	D	b	D	D
5415	Computer systems design & related services	758	438 008	200 549	43 453	3 310	35.3	10.0
54151	Computer systems design & related services	758	438 008	200 549	43 453	3 310	35.3	10.0
541511	Custom computer programming services	315	261 392	136 635	30 240	2 121	25.7	7.7
541512	Computer systems design services	304	135 944	49 061	9 773	826	49.1	12.8
5415121	Computer systems integrators	79	81 097	26 361	5 352	430	37.5	13.9
5415122	Computer systems consultants (except systems integrators)	225	54 847	22 700	4 421	396	66.3	11.1
541519	Other computer related services	130	32 138	11 543	2 528	295	60.3	12.9
5416	Management, scientific, & technical consulting services	711	374 211	139 793	29 170	2 841	36.4	8.2
54161	Management consulting services	562	273 134	101 449	20 880	1 990	37.7	9.2
541611	Administrative management & general management consulting service	253	119 845	48 435	10 198	934	32.2	12.3
541612	Human resources & executive search consulting services	144	74 621	31 655	6 012	599	50.9	5.9
5416122	Executive placement services	93	40 393	18 984	3 376	297	45.3	8.6
5416123	Human resources & personnel management consulting	39	27 261	9 810	2 028	252	58.0	3.1
541613	Marketing consulting services	101	43 895	10 823	2 412	223	43.1	7.7
541614	Process, physical distribution, & logistics consulting services	27	18 760	5 128	1 111	107	29.7	3.7
541618	Other management consulting services	37	16 013	5 408	1 147	127	12.1	11.3
54162	Environmental consulting services	32	41 340	13 745	3 315	344	28.8	2.7
541620	Environmental consulting services	32	41 340	13 745	3 315	344	28.8	2.7
54169	Other scientific & technical consulting services	117	59 737	24 599	4 975	507	35.9	7.9
541690	Other scientific & technical consulting services	117	59 737	24 599	4 975	507	35.9	7.9
5417	Scientific research & development services	34	51 367	18 582	4 777	339	14.4	19.1
54171	R&D in the physical, engineering, & life sciences	25	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	25	D	D	D	e	D	D
5417102	Research & development in the life sciences	10	41 262	14 318	3 894	235	14.1	9.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NASSAU COUNTY, NY—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	361	460 725	108 286	24 987	3 503	19.4	12.0
54181	Advertising agencies	126	69 014	23 369	4 891	500	16.8	9.6
541810	Advertising agencies	126	69 014	23 369	4 891	500	16.8	9.6
54182	Public relations agencies	51	20 556	7 148	1 334	125	53.0	6.3
541820	Public relations agencies	51	20 556	7 148	1 334	125	53.0	6.3
54183	Media buying services	10	D	D	D	b	D	D
541830	Media buying services	10	D	D	D	b	D	D
54184	Media representatives	25	95 908	11 829	2 639	208	8.2	3.5
541840	Media representatives	25	95 908	11 829	2 639	208	8.2	3.5
5418401	Radio & television advertising representatives	8	11 452	3 659	849	78	23.7	–
5418402	Publishers' advertising representatives	17	84 456	8 170	1 790	130	6.1	3.9
54185	Display advertising	15	D	D	D	b	D	D
541850	Display advertising	15	D	D	D	b	D	D
54186	Direct mail advertising	37	97 150	28 237	6 546	962	25.0	41.7
541860	Direct mail advertising	37	97 150	28 237	6 546	962	25.0	41.7
54189	Other services related to advertising	90	147 496	27 219	6 063	1 582	17.0	1.0
541890	Other services related to advertising	90	147 496	27 219	6 063	1 582	17.0	1.0
5418902	Advertising specialties goods distributor	60	77 102	10 806	2 237	241	24.8	.9
5418903	Sign painting & lettering shop	13	D	D	D	a	D	D
5418909	All other advertising	16	68 575	15 927	3 789	1 323	7.5	–
5419	Other professional, scientific, & technical services	194	168 463	61 619	14 288	1 980	17.2	9.1
54191	Marketing research & public opinion polling	50	110 858	45 683	10 747	1 326	11.7	6.9
541910	Marketing research & public opinion polling	50	110 858	45 683	10 747	1 326	11.7	6.9
54192	Photographic services	112	40 236	9 966	2 102	477	32.2	5.7
541921	Photographic studios, portrait	81	31 362	7 241	1 560	386	27.0	6.4
541922	Commercial photography	31	8 874	2 725	542	91	50.5	3.6
54199	All other professional, scientific, & technical services	29	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	29	D	D	D	c	D	D
	NEW YORK COUNTY, NY							
54	**Professional, scientific, & technical services**	**15 163**	**38 237 470**	**14 755 234**	**3 300 945**	**230 278**	**11.3**	**8.6**
541	Professional, scientific, & technical services	15 163	38 237 470	14 755 234	3 300 945	230 278	11.3	8.6
5411	Legal services	4 011	13 434 939	4 457 686	979 290	64 832	8.3	4.4
54111	Offices of lawyers	3 932	13 312 271	4 419 274	970 453	63 882	8.2	4.4
541110	Offices of lawyers	3 932	13 312 271	4 419 274	970 453	63 882	8.2	4.4
5411101	Offices of lawyers (except legal aid societies)	3 932	13 312 271	4 419 274	970 453	63 882	8.2	4.4
54119	Other legal services	79	122 668	38 412	8 837	950	12.0	2.9
541191	Title abstract & settlement offices	31	56 460	18 564	3 325	344	9.0	5.3
541199	All other legal services	48	66 208	19 848	5 512	606	14.5	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 292	4 579 181	1 819 850	412 560	40 175	6.3	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 292	4 579 181	1 819 850	412 560	40 175	6.3	6.8
541211	Offices of certified public accountants	908	3 618 744	1 185 507	280 380	22 899	6.4	6.7
541213	Tax return preparation services	73	16 403	5 519	1 478	594	48.4	6.3
541214	Payroll services	71	805 318	567 449	117 960	15 031	.7	5.1
541219	Other accounting services	240	138 716	61 375	12 742	1 651	30.9	18.8
5413	Architectural, engineering, & related services	1 240	2 533 786	1 000 737	218 089	18 866	14.3	4.0
54131	Architectural services	748	980 070	377 583	80 513	7 420	18.7	1.9
541310	Architectural services	748	980 070	377 583	80 513	7 420	18.7	1.9
54133	Engineering services	417	1 479 472	584 030	129 025	10 632	10.9	4.9
541330	Engineering services	417	1 479 472	584 030	129 025	10 632	10.9	4.9
54134	Drafting services	22	34 013	21 811	4 852	435	7.3	2.7
541340	Drafting services	22	34 013	21 811	4 852	435	7.3	2.7
54135	Building inspection services	23	11 044	3 736	611	61	50.7	28.8
541350	Building inspection services	23	11 044	3 736	611	61	50.7	28.8
54137	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
54138	Testing laboratories	19	22 247	9 567	2 311	245	36.0	13.9
541380	Testing laboratories	19	22 247	9 567	2 311	245	36.0	13.9
5414	Specialized design services	1 741	1 642 074	492 561	107 225	9 350	26.8	6.9
54141	Interior design services	482	484 859	117 728	23 634	2 151	27.9	5.4
541410	Interior design services	482	484 859	117 728	23 634	2 151	27.9	5.4
54142	Industrial design services	54	66 228	25 149	5 462	425	13.2	4.8
541420	Industrial design services	54	66 228	25 149	5 462	425	13.2	4.8
54143	Graphic design services	1 025	987 468	316 637	71 245	6 014	26.4	7.1
541430	Graphic design services	1 025	987 468	316 637	71 245	6 014	26.4	7.1
5414301	Graphic design services (except commercial art & medical artists)	895	833 523	280 688	64 078	5 250	27.8	7.3
5414302	Commercial art	129	D	D	D	f	D	D
54149	Other specialized design services	180	103 519	33 047	6 884	760	33.8	13.1
541490	Other specialized design services	180	103 519	33 047	6 884	760	33.8	13.1
5415	Computer systems design & related services	1 644	3 026 284	1 302 973	296 519	18 733	18.8	20.3
54151	Computer systems design & related services	1 644	3 026 284	1 302 973	296 519	18 733	18.8	20.3
541511	Custom computer programming services	718	1 515 982	682 534	162 951	9 766	16.2	21.3
541512	Computer systems design services	671	1 258 106	483 115	103 767	7 019	20.8	21.1
5415121	Computer systems integrators	172	621 421	182 974	40 971	2 865	8.7	32.0
5415122	Computer systems consultants (except systems integrators)	499	636 685	300 141	62 796	4 154	32.7	10.4
541513	Computer facilities management services	37	94 474	47 288	12 053	749	18.3	14.5
541519	Other computer related services	218	157 722	90 036	17 748	1 199	27.4	8.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK COUNTY, NY—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	2 244	4 616 303	2 124 830	434 446	23 999	13.8	8.9
54161	Management consulting services	1 924	4 376 265	2 029 146	413 801	22 350	13.2	8.4
541611	Administrative management & general management consulting service	696	2 640 875	1 252 945	250 502	11 825	6.3	7.5
541612	Human resources & executive search consulting services	706	1 143 883	577 370	121 510	7 285	19.8	8.5
5416121	Actuarial consulting	18	D	D	D	f	D	D
5416122	Executive placement services	527	799 274	414 792	81 711	4 582	20.7	6.3
5416123	Human resources & personnel management consulting	161	D	D	D	g	D	D
541613	Marketing consulting services	424	432 913	138 174	29 929	2 328	38.5	15.1
541614	Process, physical distribution, & logistics consulting services	43	36 199	15 636	2 606	181	25.1	6.7
541618	Other management consulting services	55	122 395	45 021	9 254	731	5.6	3.8
54162	Environmental consulting services	35	37 120	15 972	3 476	325	38.8	7.7
541620	Environmental consulting services	35	37 120	15 972	3 476	325	38.8	7.7
54169	Other scientific & technical consulting services	285	202 918	79 712	17 169	1 324	22.5	19.6
541690	Other scientific & technical consulting services	285	202 918	79 712	17 169	1 324	22.5	19.6
5417	Scientific research & development services	98	193 735	71 787	15 770	1 048	6.3	37.4
54171	R&D in the physical, engineering, & life sciences	67	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	67	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	35	D	D	D	c	D	D
5417102	Research & development in the life sciences	32	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	31	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	31	D	D	D	e	D	D
5418	Advertising & related services	1 958	6 994 730	3 092 312	752 030	44 774	9.2	13.9
54181	Advertising agencies	757	4 006 771	2 017 495	505 686	27 025	5.7	14.1
541810	Advertising agencies	757	4 006 771	2 017 495	505 686	27 025	5.7	14.1
54182	Public relations agencies	657	1 024 221	455 964	98 931	7 039	15.4	5.7
541820	Public relations agencies	657	1 024 221	455 964	98 931	7 039	15.4	5.7
54183	Media buying services	76	D	D	D	g	D	D
541830	Media buying services	76	D	D	D	g	D	D
54184	Media representatives	159	559 961	231 950	57 521	3 379	9.7	21.4
541840	Media representatives	159	559 961	231 950	57 521	3 379	9.7	21.4
5418401	Radio & television advertising representatives	78	346 607	181 872	44 860	2 570	4.9	27.2
5418402	Publishers' advertising representatives	81	213 354	50 078	12 661	809	17.4	11.8
54185	Display advertising	53	372 827	49 789	12 109	935	10.4	4.5
541850	Display advertising	53	372 827	49 789	12 109	935	10.4	4.5
5418501	Display advertising (except outdoor)	23	307 848	35 165	9 214	745	9.8	1.9
5418502	Outdoor advertising services	30	64 979	14 624	2 895	190	13.2	16.7
54186	Direct mail advertising	73	399 090	159 272	39 200	2 723	14.7	6.6
541860	Direct mail advertising	73	399 090	159 272	39 200	2 723	14.7	6.6
54187	Advertising material distribution services	14	127 722	25 682	5 264	926	3.1	88.8
541870	Advertising material distribution services	14	127 722	25 682	5 264	926	3.1	88.8
54189	Other services related to advertising	169	D	D	D	g	D	D
541890	Other services related to advertising	169	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	79	126 617	11 853	2 805	289	27.8	4.3
5418903	Sign painting & lettering shop	29	17 192	4 693	849	185	34.0	41.3
5418909	All other advertising	59	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	935	1 216 438	392 498	85 016	8 501	21.4	7.7
54191	Marketing research & public opinion polling	206	667 953	222 470	50 641	4 652	15.1	7.1
541910	Marketing research & public opinion polling	206	667 953	222 470	50 641	4 652	15.1	7.1
54192	Photographic services	612	443 395	132 161	27 635	2 906	33.3	2.5
541921	Photographic studios, portrait	167	82 391	23 314	4 291	563	36.6	2.7
541922	Commercial photography	445	361 004	108 847	23 344	2 343	32.6	2.4
54193	Translation & interpretation services	49	51 096	19 606	3 641	458	10.5	38.4
541930	Translation & interpretation services	49	51 096	19 606	3 641	458	10.5	38.4
54199	All other professional, scientific, & technical services	68	53 994	18 261	3 099	485	12.2	29.5
541990	All other professional, scientific, & technical services	68	53 994	18 261	3 099	485	12.2	29.5
	NIAGARA COUNTY, NY							
54	**Professional, scientific, & technical services**	**253**	**128 685**	**36 201**	**7 928**	**1 269**	**24.7**	**3.5**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NIAGARA COUNTY, NY—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	253	128 685	36 201	7 928	1 269	24.7	3.5
5411	Legal services	107	22 743	6 268	1 475	327	57.8	7.5
54111	Offices of lawyers	103	21 472	5 900	1 380	308	60.2	7.4
541110	Offices of lawyers	103	21 472	5 900	1 380	308	60.2	7.4
5411101	Offices of lawyers (except legal aid societies)	103	21 472	5 900	1 380	308	60.2	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	8 009	3 381	885	196	58.4	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	8 009	3 381	885	196	58.4	6.1
541211	Offices of certified public accountants	16	4 394	1 484	359	65	69.5	1.1
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	67 597	17 078	3 807	422	8.9	2.1
54133	Engineering services	15	61 900	14 364	3 209	331	5.4	–
541330	Engineering services	15	61 900	14 364	3 209	331	5.4	–
54137	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	25	15 008	3 828	877	120	12.4	2.4
54161	Management consulting services	16	D	D	D	b	D	D
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	11	5 262	1 319	262	59	74.2	1.2
54189	Other services related to advertising	5	2 313	328	41	11	97.8	2.2
541890	Other services related to advertising	5	2 313	328	41	11	97.8	2.2
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	11	1 512	353	88	34	34.3	17.7
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	ONEIDA COUNTY, NY							
54	**Professional, scientific, & technical services**	**344**	**177 168**	**62 759**	**14 692**	**2 312**	**28.9**	**4.7**
541	Professional, scientific, & technical services	344	177 168	62 759	14 692	2 312	28.9	4.7
5411	Legal services	146	47 095	13 586	3 001	539	46.8	4.7
54111	Offices of lawyers	138	D	D	D	e	D	D
541110	Offices of lawyers	138	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	138	D	D	D	e	D	D
54119	Other legal services	8	D	D	D	b	D	D
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	54	19 617	7 867	2 101	468	22.6	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	54	19 617	7 867	2 101	468	22.6	2.6
541211	Offices of certified public accountants	27	13 935	5 898	1 450	194	16.9	3.0
541213	Tax return preparation services	8	D	D	D	c	D	D
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	46	36 233	15 276	3 451	444	20.1	7.1
54133	Engineering services	27	D	D	D	e	D	D
541330	Engineering services	27	D	D	D	e	D	D
54138	Testing laboratories	3	D	D	D	c	D	D
541380	Testing laboratories	3	D	D	D	c	D	D
5414	Specialized design services	5	2 040	229	50	11	100.0	–
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	28	D	D	D	c	D	D
54151	Computer systems design & related services	28	D	D	D	c	D	D
541511	Custom computer programming services	12	D	D	D	c	D	D
541512	Computer systems design services	12	14 279	3 321	798	77	10.8	7.1
5416	Management, scientific, & technical consulting services	19	4 112	2 258	528	73	39.4	22.6
54161	Management consulting services	14	3 515	1 967	461	66	29.1	26.4
5417	Scientific research & development services	10	15 020	5 436	1 274	104	6.3	1.2
54171	R&D in the physical, engineering, & life sciences	10	15 020	5 436	1 274	104	6.3	1.2
541710	R&D in the physical, engineering, & life sciences	10	15 020	5 436	1 274	104	6.3	1.2
5418	Advertising & related services	18	10 061	3 794	903	216	32.9	2.5
5419	Other professional, scientific, & technical services	18	D	D	D	c	D	D
54192	Photographic services	15	D	D	D	c	D	D
541921	Photographic studios, portrait	11	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ONONDAGA COUNTY, NY							
54	**Professional, scientific, & technical services**	**1 057**	**935 425**	**370 558**	**86 822**	**10 334**	**17.7**	**10.2**
541	Professional, scientific, & technical services	1 057	935 425	370 558	86 822	10 334	17.7	10.2
5411	Legal services	354	218 856	77 113	17 143	2 139	18.7	4.6
54111	Offices of lawyers	338	209 452	73 628	16 369	2 002	19.1	4.0
541110	Offices of lawyers	338	209 452	73 628	16 369	2 002	19.1	4.0
5411101	Offices of lawyers (except legal aid societies)	338	209 452	73 628	16 369	2 002	19.1	4.0
54119	Other legal services	16	9 404	3 485	774	137	10.4	18.0
541191	Title abstract & settlement offices	16	9 404	3 485	774	137	10.4	18.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	168	137 717	51 398	11 794	1 749	14.1	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	168	137 717	51 398	11 794	1 749	14.1	3.3
541211	Offices of certified public accountants	83	73 286	28 359	6 412	779	16.4	1.7
541213	Tax return preparation services	31	D	D	D	c	D	D
541214	Payroll services	9	D	D	D	e	D	D
541219	Other accounting services	45	D	D	D	e	D	D
5413	Architectural, engineering, & related services	163	204 711	95 089	22 387	2 529	22.0	8.8
54131	Architectural services	40	30 696	10 591	2 474	296	25.5	2.5
541310	Architectural services	40	30 696	10 591	2 474	296	25.5	2.5
54133	Engineering services	89	145 622	73 852	17 372	1 825	18.6	11.5
541330	Engineering services	89	145 622	73 852	17 372	1 825	18.6	11.5
54135	Building inspection services	10	D	D	D	b	D	D
541350	Building inspection services	10	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	12	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	12	D	D	D	c	D	D
54138	Testing laboratories	12	D	D	D	e	D	D
541380	Testing laboratories	12	D	D	D	e	D	D
5414	Specialized design services	27	15 488	5 896	1 298	316	38.5	.5
54141	Interior design services	7	D	D	D	c	D	D
541410	Interior design services	7	D	D	D	c	D	D
54143	Graphic design services	16	D	D	D	b	D	D
541430	Graphic design services	16	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5415	Computer systems design & related services	94	189 959	72 809	18 933	1 700	6.6	16.0
54151	Computer systems design & related services	94	189 959	72 809	18 933	1 700	6.6	16.0
541511	Custom computer programming services	29	D	D	D	e	D	D
541512	Computer systems design services	48	D	D	D	f	D	D
5415121	Computer systems integrators	28	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	20	D	D	D	c	D	D
541519	Other computer related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	133	64 042	26 988	6 266	726	34.7	41.0
54161	Management consulting services	97	53 779	23 209	5 496	624	34.3	44.9
541611	Administrative management & general management consulting service	44	33 076	14 930	3 578	393	14.6	71.2
541612	Human resources & executive search consulting services	22	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	14	D	D	D	b	D	D
541613	Marketing consulting services	18	7 741	2 050	547	51	80.1	–
54162	Environmental consulting services	17	7 115	2 668	546	71	20.7	22.9
541620	Environmental consulting services	17	7 115	2 668	546	71	20.7	22.9
54169	Other scientific & technical consulting services	19	3 148	1 111	224	31	73.6	16.3
541690	Other scientific & technical consulting services	19	3 148	1 111	224	31	73.6	16.3
5417	Scientific research & development services	9	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	8	D	D	D	e	D	D
5418	Advertising & related services	61	61 974	21 303	4 206	488	21.1	8.8
54181	Advertising agencies	33	D	D	D	e	D	D
541810	Advertising agencies	33	D	D	D	e	D	D
54184	Media representatives	3	D	D	D	b	D	D
541840	Media representatives	3	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
54189	Other services related to advertising	15	D	D	D	b	D	D
541890	Other services related to advertising	15	D	D	D	b	D	D
5418903	Sign painting & lettering shop	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	48	D	D	D	e	D	D
54192	Photographic services	36	D	D	D	c	D	D
541921	Photographic studios, portrait	24	D	D	D	c	D	D
541922	Commercial photography	12	3 017	992	194	29	31.9	3.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ONTARIO COUNTY, NY							
54	**Professional, scientific, & technical services**	**171**	**108 616**	**34 515**	**7 679**	**946**	**27.2**	**28.3**
541	Professional, scientific, & technical services	171	108 616	34 515	7 679	946	27.2	28.3
5411	Legal services	60	12 738	3 385	811	153	33.8	13.6
54111	Offices of lawyers	58	D	D	D	c	D	D
541110	Offices of lawyers	58	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	58	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	7 726	2 496	590	95	37.8	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	7 726	2 496	590	95	37.8	2.0
541219	Other accounting services	9	3 715	1 128	244	39	22.7	.5
5413	Architectural, engineering, & related services	21	7 638	1 962	439	60	97.0	.8
5415	Computer systems design & related services	21	64 929	21 748	4 762	468	8.4	38.0
54151	Computer systems design & related services	21	64 929	21 748	4 762	468	8.4	38.0
541511	Custom computer programming services	9	D	D	D	c	D	D
541512	Computer systems design services	11	D	D	D	e	D	D
5415121	Computer systems integrators	7	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	23	7 116	2 037	394	62	73.5	20.7
54161	Management consulting services	17	4 390	1 087	244	43	77.0	20.7
5418	Advertising & related services	8	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	ORANGE COUNTY, NY							
54	**Professional, scientific, & technical services**	**605**	**268 977**	**96 696**	**21 225**	**2 643**	**40.6**	**5.2**
541	Professional, scientific, & technical services	605	268 977	96 696	21 225	2 643	40.6	5.2
5411	Legal services	217	92 023	35 427	7 900	940	49.6	2.4
54111	Offices of lawyers	204	D	D	D	f	D	D
541110	Offices of lawyers	204	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	204	D	D	D	f	D	D
54119	Other legal services	13	D	D	D	b	D	D
541191	Title abstract & settlement offices	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	95	30 357	13 662	3 171	488	34.2	17.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	95	30 357	13 662	3 171	488	34.2	17.7
541211	Offices of certified public accountants	63	D	D	D	e	D	D
541213	Tax return preparation services	10	D	D	D	b	D	D
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	87	44 143	18 014	3 761	463	41.9	3.7
54133	Engineering services	44	D	D	D	e	D	D
541330	Engineering services	44	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	15	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	15	D	D	D	b	D	D
5414	Specialized design services	18	D	D	D	b	D	D
5415	Computer systems design & related services	66	40 823	12 063	2 834	258	22.1	1.4
54151	Computer systems design & related services	66	40 823	12 063	2 834	258	22.1	1.4
541511	Custom computer programming services	27	D	D	D	b	D	D
541512	Computer systems design services	29	D	D	D	c	D	D
5415121	Computer systems integrators	7	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	70	26 872	8 611	1 828	208	56.6	2.1
54161	Management consulting services	42	D	D	D	c	D	D
541612	Human resources & executive search consulting services	8	D	D	D	b	D	D
54162	Environmental consulting services	16	D	D	D	b	D	D
541620	Environmental consulting services	16	D	D	D	b	D	D
5418	Advertising & related services	30	D	D	D	c	D	D
54184	Media representatives	2	D	D	D	b	D	D
541840	Media representatives	2	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	ORLEANS COUNTY, NY							
54	**Professional, scientific, & technical services**	**27**	**5 534**	**1 076**	**270**	**66**	**51.5**	**14.1**
541	Professional, scientific, & technical services	27	5 534	1 076	270	66	51.5	14.1
5411	Legal services	15	3 158	818	217	41	27.4	19.9
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
54192	Photographic services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OSWEGO COUNTY, NY							
54	**Professional, scientific, & technical services**	**108**	**31 022**	**12 753**	**3 060**	**436**	**40.1**	**16.4**
541	Professional, scientific, & technical services	108	31 022	12 753	3 060	436	40.1	16.4
5411	Legal services	39	8 870	3 194	809	117	43.8	11.9
54111	Offices of lawyers	34	8 192	2 918	745	101	46.3	9.4
541110	Offices of lawyers	34	8 192	2 918	745	101	46.3	9.4
5411101	Offices of lawyers (except legal aid societies)	34	8 192	2 918	745	101	46.3	9.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	2 669	801	216	77	69.5	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	2 669	801	216	77	69.5	5.5
541213	Tax return preparation services	12	939	261	79	48	74.8	–
5413	Architectural, engineering, & related services	19	10 437	5 394	1 283	152	28.0	12.6
5416	Management, scientific, & technical consulting services	11	3 902	1 949	462	49	44.0	17.6
5418	Advertising & related services	4	D	D	D	a	D	D
	OTSEGO COUNTY, NY							
54	**Professional, scientific, & technical services**	**84**	**27 504**	**8 088**	**1 714**	**299**	**54.4**	**2.4**
541	Professional, scientific, & technical services	84	27 504	8 088	1 714	299	54.4	2.4
5411	Legal services	37	8 622	2 049	453	102	49.7	3.4
54111	Offices of lawyers	36	D	D	D	b	D	D
541110	Offices of lawyers	36	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	4 047	1 815	431	76	35.8	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	4 047	1 815	431	76	35.8	4.5
5413	Architectural, engineering, & related services	7	5 741	1 815	342	48	61.8	1.4
5415	Computer systems design & related services	5	4 255	1 225	231	26	88.2	–
54151	Computer systems design & related services	5	4 255	1 225	231	26	88.2	–
5418	Advertising & related services	2	D	D	D	a	D	D
	PUTNAM COUNTY, NY							
54	**Professional, scientific, & technical services**	**248**	**73 207**	**28 605**	**6 136**	**853**	**48.7**	**20.5**
541	Professional, scientific, & technical services	248	73 207	28 605	6 136	853	48.7	20.5
5411	Legal services	47	11 857	4 396	955	140	41.7	3.8
54111	Offices of lawyers	41	10 134	3 566	774	110	37.6	4.4
541110	Offices of lawyers	41	10 134	3 566	774	110	37.6	4.4
5411101	Offices of lawyers (except legal aid societies)	41	10 134	3 566	774	110	37.6	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	10 564	4 194	1 059	268	57.0	40.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	10 564	4 194	1 059	268	57.0	40.2
541211	Offices of certified public accountants	20	4 357	1 536	343	71	96.4	3.6
541219	Other accounting services	21	D	D	D	c	D	D
5413	Architectural, engineering, & related services	35	10 383	4 767	1 093	136	71.8	.6
5414	Specialized design services	14	2 706	601	107	15	63.5	1.6
5415	Computer systems design & related services	43	8 691	4 263	691	47	63.1	5.0
54151	Computer systems design & related services	43	8 691	4 263	691	47	63.1	5.0
541512	Computer systems design services	23	4 561	2 427	458	29	66.0	5.5
5416	Management, scientific, & technical consulting services	37	11 760	4 289	892	141	50.2	4.8
54161	Management consulting services	28	8 895	3 138	638	118	49.4	1.4
5418	Advertising & related services	9	8 823	2 822	559	51	9.1	67.3
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	QUEENS COUNTY, NY							
54	**Professional, scientific, & technical services**	**1 756**	**678 820**	**231 105**	**50 755**	**7 829**	**44.2**	**11.2**
541	Professional, scientific, & technical services	1 756	678 820	231 105	50 755	7 829	44.2	11.2
5411	Legal services	531	190 003	55 432	12 218	1 764	47.3	8.9
54111	Offices of lawyers	504	173 660	49 661	11 107	1 574	50.1	8.9
541110	Offices of lawyers	504	173 660	49 661	11 107	1 574	50.1	8.9
5411101	Offices of lawyers (except legal aid societies)	504	173 660	49 661	11 107	1 574	50.1	8.9
54119	Other legal services	27	16 343	5 771	1 111	190	17.6	8.7
541191	Title abstract & settlement offices	16	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	280	110 758	53 025	12 708	2 751	28.4	16.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	280	110 758	53 025	12 708	2 751	28.4	16.3
541211	Offices of certified public accountants	127	31 475	10 580	2 358	372	57.0	10.1
541213	Tax return preparation services	41	10 314	4 212	1 540	844	17.5	9.4
541214	Payroll services	11	31 632	24 639	5 660	806	–	35.1
541219	Other accounting services	101	37 337	13 594	3 150	729	31.4	7.5
5413	Architectural, engineering, & related services	162	82 416	35 410	8 069	1 022	50.8	12.3
54131	Architectural services	53	18 055	6 751	1 674	244	43.0	7.3
541310	Architectural services	53	18 055	6 751	1 674	244	43.0	7.3
54133	Engineering services	72	41 274	17 167	3 831	415	55.0	16.1
541330	Engineering services	72	41 274	17 167	3 831	415	55.0	16.1
54135	Building inspection services	7	D	D	D	b	D	D
541350	Building inspection services	7	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	11	4 986	2 372	611	78	41.8	2.0
541370	Surveying & mapping (except geophysical) services	11	4 986	2 372	611	78	41.8	2.0
54138	Testing laboratories	17	13 946	6 889	1 481	210	54.2	15.0
541380	Testing laboratories	17	13 946	6 889	1 481	210	54.2	15.0
5414	Specialized design services	89	41 061	7 787	1 528	280	38.9	5.8
54141	Interior design services	36	20 542	2 586	418	71	30.1	8.1
541410	Interior design services	36	20 542	2 586	418	71	30.1	8.1
54143	Graphic design services	37	15 592	3 984	899	156	39.1	3.5
541430	Graphic design services	37	15 592	3 984	899	156	39.1	3.5
5414301	Graphic design services (except commercial art & medical artists)	29	13 183	2 933	699	138	43.6	.8
5414302	Commercial art	8	2 409	1 051	200	18	14.2	18.0
54149	Other specialized design services	13	D	D	D	b	D	D
541490	Other specialized design services	13	D	D	D	b	D	D
5415	Computer systems design & related services	333	72 024	25 993	4 855	510	60.5	5.8
54151	Computer systems design & related services	333	72 024	25 993	4 855	510	60.5	5.8
541511	Custom computer programming services	149	20 244	8 820	1 543	155	69.1	3.0
541512	Computer systems design services	127	40 766	13 101	2 673	262	50.9	7.6
5415121	Computer systems integrators	20	19 920	5 625	1 381	117	22.4	1.2
5415122	Computer systems consultants (except systems integrators)	107	20 846	7 476	1 292	145	78.2	13.8
541519	Other computer related services	56	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	170	54 262	23 174	4 878	498	47.2	22.7
54161	Management consulting services	126	42 357	18 333	3 855	359	47.3	24.9
541611	Administrative management & general management consulting service	62	20 578	9 128	2 031	129	50.8	37.9
541612	Human resources & executive search consulting services	22	5 626	2 459	515	60	95.1	4.9
5416122	Executive placement services	14	4 348	2 067	446	54	98.4	1.6
541613	Marketing consulting services	25	5 639	2 201	326	38	51.2	42.6
541614	Process, physical distribution, & logistics consulting services	9	7 163	2 714	650	68	8.8	.9
541618	Other management consulting services	8	3 351	1 831	333	64	21.6	–
54162	Environmental consulting services	14	6 837	3 148	651	70	32.6	2.8
541620	Environmental consulting services	14	6 837	3 148	651	70	32.6	2.8
54169	Other scientific & technical consulting services	30	5 068	1 693	372	69	65.6	30.9
541690	Other scientific & technical consulting services	30	5 068	1 693	372	69	65.6	30.9
5417	Scientific research & development services	10	11 723	3 157	858	68	64.9	11.2
5418	Advertising & related services	102	92 913	20 165	4 329	522	35.1	6.9
54185	Display advertising	9	27 338	5 908	1 360	135	17.4	–
541850	Display advertising	9	27 338	5 908	1 360	135	17.4	–
5418501	Display advertising (except outdoor)	6	20 006	3 951	912	100	16.4	–
54186	Direct mail advertising	15	23 656	3 870	881	171	26.3	1.8
541860	Direct mail advertising	15	23 656	3 870	881	171	26.3	1.8
54189	Other services related to advertising	32	D	D	D	c	D	D
541890	Other services related to advertising	32	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	15	29 006	5 246	1 362	97	56.1	11.3
5418903	Sign painting & lettering shop	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	79	23 660	6 962	1 312	414	47.8	18.3
54192	Photographic services	58	13 088	2 802	591	150	60.0	6.2
541921	Photographic studios, portrait	42	10 613	2 108	457	120	58.1	6.9
541922	Commercial photography	16	2 475	694	134	30	68.2	2.8
54193	Translation & interpretation services	8	3 640	1 314	211	52	28.8	55.0
541930	Translation & interpretation services	8	3 640	1 314	211	52	28.8	55.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RENSSELAER COUNTY, NY							
54	**Professional, scientific, & technical services**	**226**	**125 617**	**53 319**	**12 807**	**1 546**	**28.6**	**7.2**
541	Professional, scientific, & technical services	226	125 617	53 319	12 807	1 546	28.6	7.2
5411	Legal services	63	D	D	D	e	D	D
54111	Offices of lawyers	58	D	D	D	c	D	D
541110	Offices of lawyers	58	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	58	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	6 860	3 653	1 083	201	36.8	38.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	6 860	3 653	1 083	201	36.8	38.5
541219	Other accounting services	8	1 659	1 414	519	73	17.1	82.9
5413	Architectural, engineering, & related services	51	31 700	11 803	2 529	320	28.7	7.2
54131	Architectural services	13	9 288	2 804	643	83	13.3	.1
541310	Architectural services	13	9 288	2 804	643	83	13.3	.1
54133	Engineering services	26	D	D	D	c	D	D
541330	Engineering services	26	D	D	D	c	D	D
5415	Computer systems design & related services	31	26 081	11 092	2 899	294	32.0	7.0
54151	Computer systems design & related services	31	26 081	11 092	2 899	294	32.0	7.0
541512	Computer systems design services	17	21 433	8 279	2 249	236	28.3	8.2
5415121	Computer systems integrators	9	18 229	6 833	1 450	152	25.4	–
5416	Management, scientific, & technical consulting services	27	D	D	D	c	D	D
54161	Management consulting services	21	D	D	D	b	D	D
541612	Human resources & executive search consulting services	8	6 958	2 448	548	50	14.0	–
5416123	Human resources & personnel management consulting	4	D	D	D	b	D	D
5417	Scientific research & development services	10	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	e	D	D
5417102	Research & development in the life sciences	5	D	D	D	e	D	D
5418	Advertising & related services	13	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	RICHMOND COUNTY, NY							
54	**Professional, scientific, & technical services**	**574**	**210 426**	**68 012**	**15 342**	**2 143**	**42.1**	**7.6**
541	Professional, scientific, & technical services	574	210 426	68 012	15 342	2 143	42.1	7.6
5411	Legal services	206	80 241	26 467	5 950	819	45.7	5.5
54111	Offices of lawyers	189	74 891	24 483	5 478	751	47.4	5.1
541110	Offices of lawyers	189	74 891	24 483	5 478	751	47.4	5.1
5411101	Offices of lawyers (except legal aid societies)	189	74 891	24 483	5 478	751	47.4	5.1
54119	Other legal services	17	5 350	1 984	472	68	21.3	12.4
541191	Title abstract & settlement offices	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	95	21 210	7 340	1 924	435	52.5	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	95	21 210	7 340	1 924	435	52.5	8.0
541211	Offices of certified public accountants	40	12 366	4 312	989	157	52.4	6.3
541213	Tax return preparation services	22	2 995	1 115	365	146	20.4	10.0
541219	Other accounting services	29	D	D	D	b	D	D
5413	Architectural, engineering, & related services	69	26 355	10 107	2 148	286	41.1	21.2
54131	Architectural services	27	6 711	2 182	506	73	71.2	3.4
541310	Architectural services	27	6 711	2 182	506	73	71.2	3.4
54133	Engineering services	32	14 547	5 746	1 100	153	40.5	36.6
541330	Engineering services	32	14 547	5 746	1 100	153	40.5	36.6
54137	Surveying & mapping (except geophysical) services	4	2 125	1 111	251	25	–	1.5
541370	Surveying & mapping (except geophysical) services	4	2 125	1 111	251	25	–	1.5
5414	Specialized design services	14	2 714	890	114	28	76.9	3.4
54143	Graphic design services	9	1 692	599	61	21	70.8	5.5
541430	Graphic design services	9	1 692	599	61	21	70.8	5.5
5415	Computer systems design & related services	89	32 581	10 452	2 378	176	39.5	5.6
54151	Computer systems design & related services	89	32 581	10 452	2 378	176	39.5	5.6
541511	Custom computer programming services	41	12 057	4 504	832	61	57.4	12.4
541512	Computer systems design services	28	6 376	2 641	622	48	63.0	5.2
5416	Management, scientific, & technical consulting services	61	13 452	5 081	1 116	121	61.0	14.7
54161	Management consulting services	51	12 129	4 549	1 012	106	63.2	9.9
5418	Advertising & related services	20	29 105	6 290	1 411	215	16.1	1.2
54184	Media representatives	2	D	D	D	a	D	D
541840	Media representatives	2	D	D	D	a	D	D
5418402	Publishers' advertising representatives	2	D	D	D	a	D	D
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	13	3 119	825	156	43	17.6	.2
541921	Photographic studios, portrait	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROCKLAND COUNTY, NY							
54	**Professional, scientific, & technical services**	**923**	**526 898**	**177 258**	**40 038**	**4 197**	**34.2**	**10.2**
541	Professional, scientific, & technical services	923	526 898	177 258	40 038	4 197	34.2	10.2
5411	Legal services	242	95 024	28 413	6 426	878	45.7	9.6
54111	Offices of lawyers	229	87 852	26 863	6 077	833	47.8	10.4
541110	Offices of lawyers	229	87 852	26 863	6 077	833	47.8	10.4
5411101	Offices of lawyers (except legal aid societies)	229	87 852	26 863	6 077	833	47.8	10.4
54119	Other legal services	13	7 172	1 550	349	45	19.3	–
541191	Title abstract & settlement offices	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	152	48 741	17 525	3 544	571	57.5	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	152	48 741	17 525	3 544	571	57.5	5.5
541211	Offices of certified public accountants	99	36 571	12 166	2 601	368	59.7	5.2
541219	Other accounting services	44	D	D	D	c	D	D
5413	Architectural, engineering, & related services	86	60 514	24 136	5 010	536	27.2	1.7
54131	Architectural services	21	6 147	2 008	426	56	83.9	3.7
541310	Architectural services	21	6 147	2 008	426	56	83.9	3.7
54133	Engineering services	46	45 911	18 587	4 057	396	17.4	1.3
541330	Engineering services	46	45 911	18 587	4 057	396	17.4	1.3
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
5414	Specialized design services	36	10 859	2 205	499	89	52.2	4.7
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	25	5 506	1 348	304	51	68.7	2.9
541430	Graphic design services	25	5 506	1 348	304	51	68.7	2.9
5414301	Graphic design services (except commercial art & medical artists)	19	D	D	D	b	D	D
5415	Computer systems design & related services	178	76 992	35 376	7 582	551	48.8	8.0
54151	Computer systems design & related services	178	76 992	35 376	7 582	551	48.8	8.0
541511	Custom computer programming services	70	38 650	22 817	5 127	288	20.5	13.3
541512	Computer systems design services	73	28 580	8 519	1 754	173	79.6	3.4
5415122	Computer systems consultants (except systems integrators)	63	23 774	7 277	1 461	142	91.3	4.0
541519	Other computer related services	34	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	140	66 366	27 399	5 737	931	42.5	8.2
54161	Management consulting services	109	59 262	24 399	5 016	846	41.2	7.5
541611	Administrative management & general management consulting service	36	27 114	10 063	2 681	576	25.5	.5
541612	Human resources & executive search consulting services	37	15 372	7 492	945	85	62.5	10.6
5416122	Executive placement services	23	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	13	D	D	D	b	D	D
541613	Marketing consulting services	27	D	D	D	b	D	D
541618	Other management consulting services	5	D	D	D	c	D	D
54169	Other scientific & technical consulting services	24	D	D	D	b	D	D
541690	Other scientific & technical consulting services	24	D	D	D	b	D	D
5417	Scientific research & development services	4	D	D	D	b	D	D
5418	Advertising & related services	61	148 370	38 311	10 459	514	10.5	11.1
54182	Public relations agencies	10	D	D	D	b	D	D
541820	Public relations agencies	10	D	D	D	b	D	D
54183	Media buying services	5	D	D	D	c	D	D
541830	Media buying services	5	D	D	D	c	D	D
54189	Other services related to advertising	17	D	D	D	b	D	D
541890	Other services related to advertising	17	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	24	D	D	D	c	D	D
54192	Photographic services	15	3 182	555	91	28	25.3	2.9
541921	Photographic studios, portrait	9	D	D	D	a	D	D
	ST. LAWRENCE COUNTY, NY							
54	**Professional, scientific, & technical services**	**109**	**26 233**	**10 461**	**2 224**	**445**	**39.8**	**4.1**
541	Professional, scientific, & technical services	109	26 233	10 461	2 224	445	39.8	4.1
5411	Legal services	47	11 130	4 165	830	163	46.1	2.5
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	6 066	2 472	615	129	35.9	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	6 066	2 472	615	129	35.9	4.2
541211	Offices of certified public accountants	15	4 715	2 139	475	77	21.3	4.8
541213	Tax return preparation services	8	947	202	111	45	84.2	–
5413	Architectural, engineering, & related services	18	5 373	2 673	570	108	41.8	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SARATOGA COUNTY, NY							
54	**Professional, scientific, & technical services**	**369**	**132 046**	**47 255**	**10 004**	**2 011**	**49.5**	**10.7**
541	Professional, scientific, & technical services	369	132 046	47 255	10 004	2 011	49.5	10.7
5411	Legal services	104	27 302	9 233	1 850	352	41.9	7.9
54111	Offices of lawyers	97	24 196	7 978	1 691	328	45.6	2.2
541110	Offices of lawyers	97	24 196	7 978	1 691	328	45.6	2.2
5411101	Offices of lawyers (except legal aid societies)	97	24 196	7 978	1 691	328	45.6	2.2
54119	Other legal services	7	3 106	1 255	159	24	13.0	52.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	48	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	48	D	D	D	f	D	D
541211	Offices of certified public accountants	21	D	D	D	b	D	D
541213	Tax return preparation services	6	D	D	D	e	D	D
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	79	35 576	12 625	2 632	341	56.5	3.1
54133	Engineering services	50	28 642	10 232	2 154	256	56.1	3.1
541330	Engineering services	50	28 642	10 232	2 154	256	56.1	3.1
54135	Building inspection services	4	D	D	D	a	D	D
541350	Building inspection services	4	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	9	2 137	1 007	223	39	45.4	2.4
541370	Surveying & mapping (except geophysical) services	9	2 137	1 007	223	39	45.4	2.4
5414	Specialized design services	11	2 102	682	106	21	61.5	–
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	49	D	D	D	c	D	D
54151	Computer systems design & related services	49	D	D	D	c	D	D
541512	Computer systems design services	22	7 891	2 107	423	67	61.1	29.7
541519	Other computer related services	6	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	47	18 534	5 260	854	106	37.5	41.6
54161	Management consulting services	24	10 605	2 853	411	56	27.3	72.7
541611	Administrative management & general management consulting service	9	8 675	2 447	336	39	13.1	86.9
54162	Environmental consulting services	9	D	D	D	b	D	D
541620	Environmental consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	15	4 150	795	188	32	37.5	11.1
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
	SCHENECTADY COUNTY, NY							
54	**Professional, scientific, & technical services**	**227**	**484 726**	**196 374**	**47 782**	**3 994**	**20.5**	**2.0**
541	Professional, scientific, & technical services	227	484 726	196 374	47 782	3 994	20.5	2.0
5411	Legal services	73	D	D	D	e	D	D
54111	Offices of lawyers	72	D	D	D	e	D	D
541110	Offices of lawyers	72	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	72	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	D	D	D	e	D	D
541211	Offices of certified public accountants	14	D	D	D	b	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	45	54 216	21 761	5 221	499	25.2	.2
54133	Engineering services	25	43 865	18 073	4 215	377	19.9	.1
541330	Engineering services	25	43 865	18 073	4 215	377	19.9	.1
54138	Testing laboratories	7	6 186	2 575	774	81	45.5	–
541380	Testing laboratories	7	6 186	2 575	774	81	45.5	–
5414	Specialized design services	5	D	D	D	b	D	D
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5415	Computer systems design & related services	24	76 047	22 616	5 507	443	84.3	1.3
54151	Computer systems design & related services	24	76 047	22 616	5 507	443	84.3	1.3
541511	Custom computer programming services	14	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	22	D	D	D	b	D	D
5417	Scientific research & development services	5	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	g	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
	SCHOHARIE COUNTY, NY							
54	**Professional, scientific, & technical services**	**31**	**5 494**	**2 125**	**479**	**116**	**69.3**	**21.7**
541	Professional, scientific, & technical services	31	5 494	2 125	479	116	69.3	21.7
5413	Architectural, engineering, & related services	6	1 771	988	201	33	32.1	63.9
5418	Advertising & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SCHUYLER COUNTY, NY							
54	**Professional, scientific, & technical services**	**21**	**3 220**	**601**	**129**	**38**	**51.9**	**34.1**
541	Professional, scientific, & technical services	21	3 220	601	129	38	51.9	34.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 031	116	30	14	89.4	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 031	116	30	14	89.4	2.9
	SENECA COUNTY, NY							
54	**Professional, scientific, & technical services**	**33**	**9 212**	**3 064**	**601**	**97**	**71.8**	**2.9**
541	Professional, scientific, & technical services	33	9 212	3 064	601	97	71.8	2.9
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	STEUBEN COUNTY, NY							
54	**Professional, scientific, & technical services**	**113**	**35 353**	**13 181**	**2 828**	**550**	**36.4**	**4.4**
541	Professional, scientific, & technical services	113	35 353	13 181	2 828	550	36.4	4.4
5411	Legal services	38	8 190	2 531	593	110	44.7	.5
54111	Offices of lawyers	36	D	D	D	b	D	D
541110	Offices of lawyers	36	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	3 450	1 877	398	207	51.0	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	3 450	1 877	398	207	51.0	7.6
5413	Architectural, engineering, & related services	13	6 250	3 536	720	90	28.7	3.2
5414	Specialized design services	5	3 132	1 470	320	38	7.8	–
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5415	Computer systems design & related services	10	10 277	2 870	613	65	25.1	–
54151	Computer systems design & related services	10	10 277	2 870	613	65	25.1	–
541512	Computer systems design services	7	10 102	2 819	605	57	23.8	–
5419	Other professional, scientific, & technical services	10	D	D	D	a	D	D
54192	Photographic services	10	D	D	D	a	D	D
	SUFFOLK COUNTY, NY							
54	**Professional, scientific, & technical services**	**3 680**	**2 149 870**	**773 490**	**169 777**	**21 383**	**35.6**	**10.3**
541	Professional, scientific, & technical services	3 680	2 149 870	773 490	169 777	21 383	35.6	10.3
5411	Legal services	994	439 966	135 885	30 080	4 132	38.8	6.0
54111	Offices of lawyers	928	397 482	123 127	27 506	3 737	40.5	6.2
541110	Offices of lawyers	928	397 482	123 127	27 506	3 737	40.5	6.2
5411101	Offices of lawyers (except legal aid societies)	928	397 482	123 127	27 506	3 737	40.5	6.2
54119	Other legal services	66	42 484	12 758	2 574	395	23.3	3.9
541191	Title abstract & settlement offices	54	34 976	10 123	2 103	326	20.4	4.8
541199	All other legal services	12	7 508	2 635	471	69	36.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	620	327 515	127 791	30 070	3 980	29.0	15.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	620	327 515	127 791	30 070	3 980	29.0	15.9
541211	Offices of certified public accountants	387	166 422	61 022	13 753	1 728	39.2	12.5
541213	Tax return preparation services	47	10 325	3 631	1 264	506	42.0	4.4
541214	Payroll services	20	107 944	49 707	12 050	1 194	2.9	25.5
541219	Other accounting services	166	42 824	13 431	3 003	552	51.9	8.0
5413	Architectural, engineering, & related services	475	376 994	157 902	35 586	3 663	33.9	6.1
54131	Architectural services	126	53 377	19 057	3 996	491	49.6	3.8
541310	Architectural services	126	53 377	19 057	3 996	491	49.6	3.8
54133	Engineering services	236	208 636	85 457	19 465	1 760	40.8	9.0
541330	Engineering services	236	208 636	85 457	19 465	1 760	40.8	9.0
54134	Drafting services	18	5 478	2 824	587	67	33.6	6.2
541340	Drafting services	18	5 478	2 824	587	67	33.6	6.2
54135	Building inspection services	22	4 885	1 669	286	45	61.1	4.3
541350	Building inspection services	22	4 885	1 669	286	45	61.1	4.3
54137	Surveying & mapping (except geophysical) services	48	15 689	7 287	1 623	225	38.9	.9
541370	Surveying & mapping (except geophysical) services	48	15 689	7 287	1 623	225	38.9	.9
54138	Testing laboratories	25	88 929	41 608	9 629	1 075	6.2	1.4
541380	Testing laboratories	25	88 929	41 608	9 629	1 075	6.2	1.4
5414	Specialized design services	168	69 163	17 996	3 549	422	48.3	7.6
54141	Interior design services	50	19 059	3 987	615	95	53.1	4.8
541410	Interior design services	50	19 059	3 987	615	95	53.1	4.8
54142	Industrial design services	8	D	D	D	b	D	D
541420	Industrial design services	8	D	D	D	b	D	D
54143	Graphic design services	104	40 751	12 324	2 517	290	53.8	10.4
541430	Graphic design services	104	40 751	12 324	2 517	290	53.8	10.4
5414301	Graphic design services (except commercial art & medical artists)	78	27 758	8 869	1 888	227	47.5	10.6
5414302	Commercial art	26	12 993	3 455	629	63	67.4	9.9
5415	Computer systems design & related services	499	334 546	128 358	26 980	2 504	44.8	19.6
54151	Computer systems design & related services	499	334 546	128 358	26 980	2 504	44.8	19.6
541511	Custom computer programming services	177	121 705	57 655	11 610	1 081	45.5	7.2
541512	Computer systems design services	249	183 565	56 696	12 153	1 173	42.3	30.0
5415121	Computer systems integrators	89	131 686	34 797	7 714	771	31.6	39.8
5415122	Computer systems consultants (except systems integrators)	160	51 879	21 899	4 439	402	69.5	5.3
541519	Other computer related services	69	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SUFFOLK COUNTY, NY—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	472	223 749	80 097	16 633	1 840	42.2	7.7
54161	Management consulting services	355	132 748	50 704	10 267	1 162	50.3	7.4
541611	Administrative management & general management consulting service	153	46 340	22 266	5 010	617	36.9	14.7
541612	Human resources & executive search consulting services	92	42 340	15 719	2 922	317	70.5	3.9
5416122	Executive placement services	58	31 698	10 925	1 865	216	72.3	4.1
5416123	Human resources & personnel management consulting	30	D	D	D	b	D	D
541613	Marketing consulting services	75	28 336	7 875	1 354	113	61.1	4.1
541618	Other management consulting services	22	12 510	3 882	810	98	8.1	1.0
54162	Environmental consulting services	53	73 417	22 475	4 926	470	25.7	8.8
541620	Environmental consulting services	53	73 417	22 475	4 926	470	25.7	8.8
54169	Other scientific & technical consulting services	64	17 584	6 918	1 440	208	49.6	5.3
541690	Other scientific & technical consulting services	64	17 584	6 918	1 440	208	49.6	5.3
5417	Scientific research & development services	32	37 702	14 897	3 562	279	12.0	27.2
54171	R&D in the physical, engineering, & life sciences	31	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	31	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	21	D	D	D	c	D	D
5418	Advertising & related services	281	275 552	88 578	19 084	3 557	20.5	6.5
54181	Advertising agencies	100	48 880	21 286	4 706	549	39.9	16.7
541810	Advertising agencies	100	48 880	21 286	4 706	549	39.9	16.7
54182	Public relations agencies	38	11 952	3 655	762	111	55.8	17.7
541820	Public relations agencies	38	11 952	3 655	762	111	55.8	17.7
54185	Display advertising	14	D	D	D	f	D	D
541850	Display advertising	14	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	7	D	D	D	f	D	D
54186	Direct mail advertising	37	98 842	36 957	8 286	1 482	11.0	3.0
541860	Direct mail advertising	37	98 842	36 957	8 286	1 482	11.0	3.0
54189	Other services related to advertising	71	D	D	D	f	D	D
541890	Other services related to advertising	71	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	34	D	D	D	c	D	D
5418903	Sign painting & lettering shop	27	D	D	D	b	D	D
5418909	All other advertising	9	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	139	64 683	21 986	4 233	1 006	52.5	4.4
54191	Marketing research & public opinion polling	24	19 652	10 470	1 915	599	47.8	2.8
541910	Marketing research & public opinion polling	24	19 652	10 470	1 915	599	47.8	2.8
54192	Photographic services	93	30 006	6 848	1 418	268	74.4	4.8
541921	Photographic studios, portrait	50	D	D	D	c	D	D
541922	Commercial photography	43	D	D	D	c	D	D
54193	Translation & interpretation services	3	D	D	D	b	D	D
541930	Translation & interpretation services	3	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	19	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	19	D	D	D	c	D	D
	SULLIVAN COUNTY, NY							
54	**Professional, scientific, & technical services**	**140**	**33 392**	**9 111**	**2 114**	**407**	**60.1**	**9.3**
541	Professional, scientific, & technical services	140	33 392	9 111	2 114	407	60.1	9.3
5411	Legal services	70	16 551	4 646	946	196	52.4	13.2
54111	Offices of lawyers	67	D	D	D	c	D	D
541110	Offices of lawyers	67	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	67	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	4 629	1 269	349	80	80.1	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	4 629	1 269	349	80	80.1	.1
541211	Offices of certified public accountants	10	3 619	960	235	40	75.1	–
5413	Architectural, engineering, & related services	18	2 864	964	228	47	82.2	1.4
5416	Management, scientific, & technical consulting services	11	5 300	1 094	347	40	77.9	10.7
54161	Management consulting services	6	4 577	784	281	29	79.7	7.1
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	TIOGA COUNTY, NY							
54	**Professional, scientific, & technical services**	**53**	**60 846**	**14 161**	**3 349**	**417**	**11.9**	**76.6**
541	Professional, scientific, & technical services	53	60 846	14 161	3 349	417	11.9	76.6
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	15	3 159	919	175	38	57.2	5.7
541110	Offices of lawyers	15	3 159	919	175	38	57.2	5.7
5411101	Offices of lawyers (except legal aid societies)	15	3 159	919	175	38	57.2	5.7
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5415	Computer systems design & related services	9	D	D	D	c	D	D
54151	Computer systems design & related services	9	D	D	D	c	D	D
541511	Custom computer programming services	4	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TOMPKINS COUNTY, NY							
54	**Professional, scientific, & technical services**	**188**	**135 763**	**49 501**	**11 202**	**1 411**	**33.0**	**10.3**
541	Professional, scientific, & technical services	188	135 763	49 501	11 202	1 411	33.0	10.3
5411	Legal services	53	17 509	4 610	1 018	183	32.9	3.5
54111	Offices of lawyers	51	D	D	D	c	D	D
541110	Offices of lawyers	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	7 145	2 444	598	101	32.5	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	7 145	2 444	598	101	32.5	.3
541211	Offices of certified public accountants	13	5 919	1 886	464	75	30.5	–
5413	Architectural, engineering, & related services	38	35 008	15 335	3 509	466	34.9	3.2
54131	Architectural services	11	16 451	8 387	1 575	197	11.4	5.1
541310	Architectural services	11	16 451	8 387	1 575	197	11.4	5.1
54133	Engineering services	17	13 464	4 841	1 357	183	52.5	2.2
541330	Engineering services	17	13 464	4 841	1 357	183	52.5	2.2
5414	Specialized design services	11	10 145	2 284	438	66	96.1	.2
54149	Other specialized design services	2	D	D	D	b	D	D
541490	Other specialized design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	19	40 641	15 887	3 506	360	4.4	18.2
54151	Computer systems design & related services	19	40 641	15 887	3 506	360	4.4	18.2
541512	Computer systems design services	11	34 909	12 513	2 804	280	3.1	21.1
5415121	Computer systems integrators	7	32 663	11 233	2 534	255	.9	22.6
5416	Management, scientific, & technical consulting services	18	D	D	D	b	D	D
54169	Other scientific & technical consulting services	9	D	D	D	a	D	D
541690	Other scientific & technical consulting services	9	D	D	D	a	D	D
5417	Scientific research & development services	11	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D
5418	Advertising & related services	13	D	D	D	b	D	D
	ULSTER COUNTY, NY							
54	**Professional, scientific, & technical services**	**321**	**183 683**	**69 258**	**16 392**	**2 013**	**24.4**	**12.2**
541	Professional, scientific, & technical services	321	183 683	69 258	16 392	2 013	24.4	12.2
5411	Legal services	112	33 666	9 713	2 383	365	41.2	6.7
54111	Offices of lawyers	105	32 530	9 378	2 310	351	42.1	5.2
541110	Offices of lawyers	105	32 530	9 378	2 310	351	42.1	5.2
5411101	Offices of lawyers (except legal aid societies)	105	32 530	9 378	2 310	351	42.1	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	50	10 781	5 037	1 154	323	45.6	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	50	10 781	5 037	1 154	323	45.6	6.4
541211	Offices of certified public accountants	20	6 955	3 308	793	112	44.7	1.8
541213	Tax return preparation services	16	1 193	229	76	45	65.0	35.0
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	11 416	4 140	851	115	50.0	35.8
54131	Architectural services	8	5 400	1 159	250	29	18.9	68.9
541310	Architectural services	8	5 400	1 159	250	29	18.9	68.9
5415	Computer systems design & related services	33	11 505	3 996	790	107	69.9	9.0
54151	Computer systems design & related services	33	11 505	3 996	790	107	69.9	9.0
5416	Management, scientific, & technical consulting services	33	19 853	8 442	1 879	210	34.3	.2
54161	Management consulting services	22	12 975	6 148	1 410	156	25.1	.2
541611	Administrative management & general management consulting service	14	10 031	5 425	1 293	128	15.6	.3
54169	Other scientific & technical consulting services	9	D	D	D	b	D	D
541690	Other scientific & technical consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	6	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	f	D	D
5418	Advertising & related services	22	18 603	4 510	981	124	15.3	51.0
54184	Media representatives	2	D	D	D	b	D	D
541840	Media representatives	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	c	D	D
54192	Photographic services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WARREN COUNTY, NY							
54	**Professional, scientific, & technical services**	**151**	**127 835**	**40 185**	**9 443**	**1 114**	**13.2**	**2.3**
541	Professional, scientific, & technical services	151	127 835	40 185	9 443	1 114	13.2	2.3
5411	Legal services	56	18 334	7 282	1 511	222	34.4	1.9
54111	Offices of lawyers	54	D	D	D	c	D	D
541110	Offices of lawyers	54	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	54	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	13 839	5 013	1 872	208	21.4	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	13 839	5 013	1 872	208	21.4	3.8
541211	Offices of certified public accountants	16	8 319	3 244	896	113	27.3	5.8
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	78 747	17 101	4 027	294	6.2	2.0
54133	Engineering services	16	D	D	D	c	D	D
541330	Engineering services	16	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	11	9 728	8 603	1 564	301	6.3	1.8
54161	Management consulting services	7	D	D	D	e	D	D
541612	Human resources & executive search consulting services	3	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	e	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	WASHINGTON COUNTY, NY							
54	**Professional, scientific, & technical services**	**59**	**8 472**	**2 476**	**504**	**125**	**67.6**	**15.5**
541	Professional, scientific, & technical services	59	8 472	2 476	504	125	67.6	15.5
5411	Legal services	24	3 473	902	218	51	63.5	24.8
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 559	409	112	39	86.3	13.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 559	409	112	39	86.3	13.7
	WAYNE COUNTY, NY							
54	**Professional, scientific, & technical services**	**98**	**22 979**	**8 520**	**1 992**	**386**	**59.2**	**7.1**
541	Professional, scientific, & technical services	98	22 979	8 520	1 992	386	59.2	7.1
5411	Legal services	45	7 762	2 999	547	108	40.2	9.2
54111	Offices of lawyers	42	7 116	2 844	493	99	43.8	10.1
541110	Offices of lawyers	42	7 116	2 844	493	99	43.8	10.1
5411101	Offices of lawyers (except legal aid societies)	42	7 116	2 844	493	99	43.8	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 681	914	322	144	66.7	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 681	914	322	144	66.7	8.5
541213	Tax return preparation services	7	D	D	D	c	D	D
5413	Architectural, engineering, & related services	13	7 152	2 743	751	76	74.8	–
	WESTCHESTER COUNTY, NY							
54	**Professional, scientific, & technical services**	**3 550**	**2 818 236**	**1 016 579**	**223 917**	**20 530**	**27.1**	**16.0**
541	Professional, scientific, & technical services	3 550	2 818 236	1 016 579	223 917	20 530	27.1	16.0
5411	Legal services	897	516 198	170 045	36 306	3 697	37.2	5.2
54111	Offices of lawyers	852	482 020	157 814	33 866	3 414	36.5	4.4
541110	Offices of lawyers	852	482 020	157 814	33 866	3 414	36.5	4.4
5411101	Offices of lawyers (except legal aid societies)	852	482 020	157 814	33 866	3 414	36.5	4.4
54119	Other legal services	45	34 178	12 231	2 440	283	47.8	16.4
541191	Title abstract & settlement offices	35	29 513	10 275	2 060	236	44.6	17.4
541199	All other legal services	10	4 665	1 956	380	47	67.9	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	472	175 139	70 382	15 597	1 969	44.4	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	472	175 139	70 382	15 597	1 969	44.4	7.6
541211	Offices of certified public accountants	309	130 293	49 600	10 549	1 182	40.7	7.2
541213	Tax return preparation services	29	6 677	2 499	911	279	28.2	1.8
541219	Other accounting services	122	D	D	D	e	D	D
5413	Architectural, engineering, & related services	319	365 693	132 087	29 042	2 568	22.9	8.2
54131	Architectural services	124	83 699	28 549	6 177	643	41.1	9.0
541310	Architectural services	124	83 699	28 549	6 177	643	41.1	9.0
54133	Engineering services	150	250 466	89 896	20 098	1 581	16.1	7.5
541330	Engineering services	150	250 466	89 896	20 098	1 581	16.1	7.5
54135	Building inspection services	11	11 165	4 142	694	78	19.7	–
541350	Building inspection services	11	11 165	4 142	694	78	19.7	–
54137	Surveying & mapping (except geophysical) services	18	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	18	D	D	D	b	D	D
54138	Testing laboratories	14	13 397	6 231	1 372	172	26.6	25.8
541380	Testing laboratories	14	13 397	6 231	1 372	172	26.6	25.8

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WESTCHESTER COUNTY, NY—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	182	96 271	29 100	6 245	631	38.2	7.4
54141	Interior design services	59	21 357	3 855	569	97	43.7	10.6
541410	Interior design services	59	21 357	3 855	569	97	43.7	10.6
54143	Graphic design services	107	68 567	21 910	4 956	515	35.0	6.9
541430	Graphic design services	107	68 567	21 910	4 956	515	35.0	6.9
5414301	Graphic design services (except commercial art & medical artists)	91	50 677	15 496	3 266	351	20.2	9.2
5414302	Commercial art	16	17 890	6 414	1 690	164	76.9	.4
54149	Other specialized design services	10	D	D	D	a	D	D
541490	Other specialized design services	10	D	D	D	a	D	D
5415	Computer systems design & related services	575	670 761	221 437	50 918	3 851	13.8	31.7
54151	Computer systems design & related services	575	670 761	221 437	50 918	3 851	13.8	31.7
541511	Custom computer programming services	225	236 916	104 512	17 799	1 162	12.7	21.6
541512	Computer systems design services	263	349 691	101 243	28 998	2 389	13.5	45.7
5415121	Computer systems integrators	46	208 092	59 782	19 828	1 701	7.3	70.1
5415122	Computer systems consultants (except systems integrators)	217	141 599	41 461	9 170	688	22.6	9.9
541513	Computer facilities management services	3	D	D	D	c	D	D
541519	Other computer related services	84	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	648	448 465	191 690	44 512	3 331	27.0	17.2
54161	Management consulting services	532	378 053	163 628	36 247	2 822	26.9	19.4
541611	Administrative management & general management consulting service	208	170 308	89 931	21 477	1 633	22.1	31.9
541612	Human resources & executive search consulting services	149	87 893	37 615	7 941	559	37.9	8.7
5416121	Actuarial consulting	9	D	D	D	c	D	D
5416122	Executive placement services	77	49 689	23 479	3 786	306	36.6	6.1
5416123	Human resources & personnel management consulting	63	D	D	D	c	D	D
541613	Marketing consulting services	136	95 668	28 903	5 182	489	27.5	10.5
541614	Process, physical distribution, & logistics consulting services	22	18 499	4 849	1 103	107	18.0	2.3
541618	Other management consulting services	17	5 685	2 330	544	34	23.1	16.0
54162	Environmental consulting services	20	11 254	4 121	1 096	139	34.9	10.8
541620	Environmental consulting services	20	11 254	4 121	1 096	139	34.9	10.8
54169	Other scientific & technical consulting services	96	59 158	23 941	7 169	370	25.9	4.3
541690	Other scientific & technical consulting services	96	59 158	23 941	7 169	370	25.9	4.3
5417	Scientific research & development services	42	88 922	41 354	9 728	636	16.7	8.4
54171	R&D in the physical, engineering, & life sciences	35	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	35	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	19	D	D	D	c	D	D
5417102	Research & development in the life sciences	16	D	D	D	e	D	D
5418	Advertising & related services	252	264 056	86 543	20 119	2 284	40.1	16.6
54181	Advertising agencies	83	58 961	28 239	5 559	406	46.1	18.4
541810	Advertising agencies	83	58 961	28 239	5 559	406	46.1	18.4
54182	Public relations agencies	49	25 207	9 943	2 442	193	41.1	6.8
541820	Public relations agencies	49	25 207	9 943	2 442	193	41.1	6.8
54184	Media representatives	21	D	D	D	e	D	D
541840	Media representatives	21	D	D	D	e	D	D
5418401	Radio & television advertising representatives	8	D	D	D	b	D	D
5418402	Publishers' advertising representatives	13	D	D	D	e	D	D
54185	Display advertising	13	D	D	D	b	D	D
541850	Display advertising	13	D	D	D	b	D	D
54186	Direct mail advertising	35	44 697	10 310	2 415	323	57.6	23.7
541860	Direct mail advertising	35	44 697	10 310	2 415	323	57.6	23.7
54189	Other services related to advertising	40	D	D	D	f	D	D
541890	Other services related to advertising	40	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	22	D	D	D	c	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5418909	All other advertising	9	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	163	192 731	73 941	11 450	1 563	21.0	16.9
54191	Marketing research & public opinion polling	66	D	D	D	g	D	D
541910	Marketing research & public opinion polling	66	D	D	D	g	D	D
54192	Photographic services	72	32 836	9 805	1 772	309	32.1	2.3
541921	Photographic studios, portrait	46	22 577	5 870	1 336	253	29.4	.6
541922	Commercial photography	26	10 259	3 935	436	56	38.1	6.0
54193	Translation & interpretation services	5	2 903	1 820	438	75	8.9	.6
541930	Translation & interpretation services	5	2 903	1 820	438	75	8.9	.6
54199	All other professional, scientific, & technical services	20	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	20	D	D	D	b	D	D
	WYOMING COUNTY, NY							
54	**Professional, scientific, & technical services**	**37**	**8 024**	**3 039**	**672**	**143**	**65.8**	**3.4**
541	Professional, scientific, & technical services	37	8 024	3 039	672	143	65.8	3.4
5411	Legal services	18	3 503	1 247	279	61	71.9	.8
54111	Offices of lawyers	18	3 503	1 247	279	61	71.9	.8
541110	Offices of lawyers	18	3 503	1 247	279	61	71.9	.8
5411101	Offices of lawyers (except legal aid societies)	18	3 503	1 247	279	61	71.9	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 044	406	118	38	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 044	406	118	38	100.0	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	YATES COUNTY, NY							
54	**Professional, scientific, & technical services**	**27**	**6 074**	**2 272**	**445**	**85**	**74.2**	**9.1**
541	Professional, scientific, & technical services	27	6 074	2 272	445	85	74.2	9.1
5413	Architectural, engineering, & related services	6	1 511	729	133	28	79.8	20.2

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AIRMONT, NY *							
54	**Professional, scientific, & technical services**	**22**	**3 793**	**1 249**	**270**	**29**	**82.0**	**3.2**
541	Professional, scientific, & technical services	22	3 793	1 249	270	29	82.0	3.2
	AKRON, NY							
54	**Professional, scientific, & technical services**	**4**	**1 297**	**676**	**141**	**17**	**22.2**	**–**
541	Professional, scientific, & technical services	4	1 297	676	141	17	22.2	–
	ALBANY, NY							
54	**Professional, scientific, & technical services**	**377**	**433 464**	**151 928**	**35 081**	**3 579**	**17.1**	**5.4**
541	Professional, scientific, & technical services	377	433 464	151 928	35 081	3 579	17.1	5.4
5411	Legal services	205	201 662	74 774	16 152	1 563	19.0	3.0
54111	Offices of lawyers	187	186 349	70 772	15 325	1 465	19.4	2.1
541110	Offices of lawyers	187	186 349	70 772	15 325	1 465	19.4	2.1
5411101	Offices of lawyers (except legal aid societies)	187	186 349	70 772	15 325	1 465	19.4	2.1
54119	Other legal services	18	15 313	4 002	827	98	14.9	13.4
541191	Title abstract & settlement offices	8	D	D	D	b	D	D
541199	All other legal services	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	58 875	20 145	5 325	623	8.9	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	58 875	20 145	5 325	623	8.9	.3
541211	Offices of certified public accountants	13	49 510	15 789	4 532	445	2.2	–
5413	Architectural, engineering, & related services	32	69 775	28 409	7 342	596	12.0	6.1
54131	Architectural services	14	D	D	D	e	D	D
541310	Architectural services	14	D	D	D	e	D	D
54133	Engineering services	15	40 587	14 637	3 655	268	11.3	–
541330	Engineering services	15	40 587	14 637	3 655	268	11.3	–
5414	Specialized design services	11	2 676	732	197	58	68.1	.6
54143	Graphic design services	5	1 432	311	70	10	40.4	1.0
541430	Graphic design services	5	1 432	311	70	10	40.4	1.0
5415	Computer systems design & related services	15	14 187	3 481	624	98	11.7	58.3
54151	Computer systems design & related services	15	14 187	3 481	624	98	11.7	58.3
541512	Computer systems design services	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	37	44 287	10 135	2 236	220	13.6	2.1
54161	Management consulting services	29	41 337	9 050	1 987	189	9.6	2.1
541611	Administrative management & general management consulting service	12	D	D	D	b	D	D
541612	Human resources & executive search consulting services	8	8 052	4 526	946	95	21.4	1.6
5417	Scientific research & development services	6	10 588	4 918	1 021	75	22.9	–
5418	Advertising & related services	38	24 336	7 302	1 691	221	39.9	15.3
54182	Public relations agencies	19	11 003	4 020	909	116	52.4	1.2
541820	Public relations agencies	19	11 003	4 020	909	116	52.4	1.2
54189	Other services related to advertising	8	4 850	1 279	300	48	18.4	–
541890	Other services related to advertising	8	4 850	1 279	300	48	18.4	–
5419	Other professional, scientific, & technical services	10	7 078	2 032	493	125	9.0	.9
54192	Photographic services	6	D	D	D	b	D	D
541922	Commercial photography	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALBION, NY							
54	**Professional, scientific, & technical services**	**9**	**3 320**	**611**	**167**	**29**	**68.0**	**15.9**
541	Professional, scientific, & technical services	9	3 320	611	167	29	68.0	15.9
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
54192	Photographic services	1	D	D	D	a	D	D
	ALDEN, NY							
54	**Professional, scientific, & technical services**	**7**	**3 565**	**1 074**	**255**	**36**	**37.8**	**–**
541	Professional, scientific, & technical services	7	3 565	1 074	255	36	37.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
	ALFRED, NY							
54	**Professional, scientific, & technical services**	**3**	**230**	**103**	**31**	**5**	**D**	**–**
	AMHERST TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**363**	**316 924**	**117 711**	**28 317**	**3 743**	**18.1**	**8.8**
541	Professional, scientific, & technical services	363	316 924	117 711	28 317	3 743	18.1	8.8
5411	Legal services	62	22 801	5 554	1 332	230	27.0	1.5
54111	Offices of lawyers	59	D	D	D	c	D	D
541110	Offices of lawyers	59	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	59	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	80	66 244	26 735	6 442	909	17.5	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	80	66 244	26 735	6 442	909	17.5	4.2
541211	Offices of certified public accountants	42	28 614	11 220	2 645	344	20.5	7.5
541214	Payroll services	3	D	D	D	c	D	D
541219	Other accounting services	29	D	D	D	e	D	D
5413	Architectural, engineering, & related services	53	90 566	43 079	10 251	990	13.2	4.6
54131	Architectural services	14	D	D	D	c	D	D
541310	Architectural services	14	D	D	D	c	D	D
54133	Engineering services	31	63 930	31 345	7 866	665	7.4	6.2
541330	Engineering services	31	63 930	31 345	7 866	665	7.4	6.2
54138	Testing laboratories	5	13 836	7 142	1 347	199	2.7	–
541380	Testing laboratories	5	13 836	7 142	1 347	199	2.7	–
5414	Specialized design services	11	2 255	936	204	27	49.7	10.3
5415	Computer systems design & related services	47	32 884	15 364	3 999	436	21.6	21.2
54151	Computer systems design & related services	47	32 884	15 364	3 999	436	21.6	21.2
541511	Custom computer programming services	18	D	D	D	c	D	D
541512	Computer systems design services	24	23 627	10 269	2 863	282	21.8	25.6
5415121	Computer systems integrators	14	18 480	7 078	1 817	164	22.2	31.6
5415122	Computer systems consultants (except systems integrators)	10	5 147	3 191	1 046	118	20.4	4.2
5416	Management, scientific, & technical consulting services	56	29 491	10 860	2 492	252	40.0	6.6
54161	Management consulting services	44	22 929	9 074	2 065	207	42.4	3.9
541611	Administrative management & general management consulting service	23	14 930	5 893	1 427	112	27.2	5.3
541612	Human resources & executive search consulting services	9	4 780	1 750	350	47	82.1	.2
54162	Environmental consulting services	8	D	D	D	b	D	D
541620	Environmental consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	26	62 612	11 482	2 721	716	6.1	17.4
54181	Advertising agencies	13	15 070	8 071	1 947	217	5.9	69.8
541810	Advertising agencies	13	15 070	8 071	1 947	217	5.9	69.8
54185	Display advertising	1	D	D	D	e	D	D
541850	Display advertising	1	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
54189	Other services related to advertising	5	3 391	407	58	9	52.0	–
541890	Other services related to advertising	5	3 391	407	58	9	52.0	–
5419	Other professional, scientific, & technical services	20	4 619	1 399	289	130	59.2	6.2
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	AMITYVILLE, NY *							
54	**Professional, scientific, & technical services**	**59**	**33 641**	**10 488**	**2 359**	**305**	**58.0**	**2.6**
541	Professional, scientific, & technical services	59	33 641	10 488	2 359	305	58.0	2.6
5411	Legal services	14	4 300	1 097	257	43	78.1	3.4
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	15 370	5 524	1 243	177	30.8	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	15 370	5 524	1 243	177	30.8	.7
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	2 044	728	150	21	31.1	–
5416	Management, scientific, & technical consulting services	10	6 763	1 665	374	24	92.1	5.7
54162	Environmental consulting services	2	D	D	D	a	D	D
541620	Environmental consulting services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AMSTERDAM, NY							
54	**Professional, scientific, & technical services**	**44**	**17 629**	**5 733**	**1 186**	**200**	**31.2**	**1.3**
541	Professional, scientific, & technical services	44	17 629	5 733	1 186	200	31.2	1.3
5411	Legal services	24	5 644	1 978	436	70	28.4	3.9
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	ARDSLEY, NY *							
54	**Professional, scientific, & technical services**	**19**	**9 366**	**2 206**	**371**	**41**	**47.5**	**15.3**
541	Professional, scientific, & technical services	19	9 366	2 206	371	41	47.5	15.3
5418	Advertising & related services	2	D	D	D	a	D	D
	ATTICA, NY *							
54	**Professional, scientific, & technical services**	**6**	**1 081**	**477**	**100**	**20**	**82.5**	**–**
541	Professional, scientific, & technical services	6	1 081	477	100	20	82.5	–
	ATTICA, NY (WYOMING COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**1 081**	**477**	**100**	**20**	**82.5**	**–**
541	Professional, scientific, & technical services	6	1 081	477	100	20	82.5	–
	AUBURN, NY							
54	**Professional, scientific, & technical services**	**61**	**31 971**	**13 969**	**2 873**	**458**	**25.4**	**6.7**
541	Professional, scientific, & technical services	61	31 971	13 969	2 873	458	25.4	6.7
5411	Legal services	29	9 435	4 393	651	114	42.1	4.3
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 824	2 382	656	138	21.6	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 824	2 382	656	138	21.6	1.5
541213	Tax return preparation services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	AVON, NY							
54	**Professional, scientific, & technical services**	**8**	**1 254**	**688**	**114**	**18**	**71.1**	**–**
541	Professional, scientific, & technical services	8	1 254	688	114	18	71.1	–
	BABYLON, NY *							
54	**Professional, scientific, & technical services**	**67**	**44 850**	**13 421**	**3 495**	**381**	**27.6**	**5.6**
541	Professional, scientific, & technical services	67	44 850	13 421	3 495	381	27.6	5.6
5411	Legal services	22	9 873	2 813	641	98	39.4	10.2
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 578	1 221	264	38	41.0	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 578	1 221	264	38	41.0	4.6
5413	Architectural, engineering, & related services	9	22 303	6 306	1 889	126	7.0	3.0
54133	Engineering services	5	D	D	D	c	D	D
541330	Engineering services	5	D	D	D	c	D	D
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	12	3 919	1 128	306	37	77.9	17.0
54151	Computer systems design & related services	12	3 919	1 128	306	37	77.9	17.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BABYLON TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**281**	**184 491**	**60 288**	**12 681**	**2 002**	**43.3**	**4.9**
541	Professional, scientific, & technical services	281	184 491	60 288	12 681	2 002	43.3	4.9
5411	Legal services	49	21 828	6 453	1 458	212	49.6	10.6
54111	Offices of lawyers	46	D	D	D	c	D	D
541110	Offices of lawyers	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	c	D	D
54119	Other legal services	3	D	D	D	b	D	D
541199	All other legal services	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	25 209	7 965	1 959	261	38.1	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	25 209	7 965	1 959	261	38.1	2.5
541211	Offices of certified public accountants	32	21 149	5 899	1 456	182	36.7	2.9
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	43	35 237	12 359	2 689	379	55.5	5.3
54133	Engineering services	21	18 322	5 751	1 302	155	74.8	10.2
541330	Engineering services	21	18 322	5 751	1 302	155	74.8	10.2
54138	Testing laboratories	8	D	D	D	c	D	D
541380	Testing laboratories	8	D	D	D	c	D	D
5414	Specialized design services	19	7 522	2 345	498	58	44.4	1.2
54143	Graphic design services	15	D	D	D	b	D	D
541430	Graphic design services	15	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5415	Computer systems design & related services	33	11 294	3 511	709	78	72.7	16.6
54151	Computer systems design & related services	33	11 294	3 511	709	78	72.7	16.6
541512	Computer systems design services	16	5 296	1 178	269	39	54.7	34.6
5416	Management, scientific, & technical consulting services	31	16 762	6 660	1 243	164	50.6	4.5
54161	Management consulting services	17	9 278	4 406	839	103	69.1	6.6
54162	Environmental consulting services	9	5 867	1 615	314	52	16.8	1.7
541620	Environmental consulting services	9	5 867	1 615	314	52	16.8	1.7
5418	Advertising & related services	37	49 278	16 662	3 273	672	9.9	2.8
54186	Direct mail advertising	8	D	D	D	e	D	D
541860	Direct mail advertising	8	D	D	D	e	D	D
54189	Other services related to advertising	14	D	D	D	c	D	D
541890	Other services related to advertising	14	D	D	D	c	D	D
5418903	Sign painting & lettering shop	7	1 819	534	111	25	51.5	27.7
5418909	All other advertising	2	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	c	D	D
54192	Photographic services	14	14 099	2 862	614	108	91.2	–
541921	Photographic studios, portrait	8	D	D	D	b	D	D
541922	Commercial photography	6	D	D	D	b	D	D
	BALDWINSVILLE, NY *							
54	**Professional, scientific, & technical services**	**16**	**4 499**	**1 514**	**327**	**69**	**40.4**	**–**
541	Professional, scientific, & technical services	16	4 499	1 514	327	69	40.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 347	684	132	26	26.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 347	684	132	26	26.1	–
541219	Other accounting services	3	D	D	D	b	D	D
	BALLSTON SPA, NY *							
54	**Professional, scientific, & technical services**	**20**	**10 584**	**3 526**	**620**	**94**	**9.5**	**61.0**
541	Professional, scientific, & technical services	20	10 584	3 526	620	94	9.5	61.0
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D
	BATAVIA, NY							
54	**Professional, scientific, & technical services**	**38**	**19 403**	**8 035**	**1 847**	**627**	**11.1**	**10.7**
541	Professional, scientific, & technical services	38	19 403	8 035	1 847	627	11.1	10.7
5411	Legal services	20	4 177	893	225	47	25.3	16.6
54111	Offices of lawyers	17	3 288	610	138	34	32.2	2.4
541110	Offices of lawyers	17	3 288	610	138	34	32.2	2.4
5411101	Offices of lawyers (except legal aid societies)	17	3 288	610	138	34	32.2	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	12 905	6 377	1 409	553	4.6	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	12 905	6 377	1 409	553	4.6	1.2
	BATH, NY							
54	**Professional, scientific, & technical services**	**23**	**5 492**	**2 915**	**603**	**201**	**38.8**	**.7**
541	Professional, scientific, & technical services	23	5 492	2 915	603	201	38.8	.7
5411	Legal services	13	2 807	1 205	279	49	19.7	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 385	964	197	139	23.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 385	964	197	139	23.8	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BAYVILLE, NY *							
54	**Professional, scientific, & technical services**	**12**	**5 804**	**2 810**	**675**	**149**	**36.4**	**57.3**
541	Professional, scientific, & technical services	12	5 804	2 810	675	149	36.4	57.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	c	D	D
	BEACON, NY							
54	**Professional, scientific, & technical services**	**22**	**5 126**	**1 960**	**490**	**88**	**52.0**	**8.0**
541	Professional, scientific, & technical services	22	5 126	1 960	490	88	52.0	8.0
	BEDFORD TOWN, NY							
54	**Professional, scientific, & technical services**	**117**	**48 170**	**18 777**	**3 588**	**433**	**39.3**	**10.1**
541	Professional, scientific, & technical services	117	48 170	18 777	3 588	433	39.3	10.1
5411	Legal services	17	4 903	1 970	316	46	39.9	6.0
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 748	1 604	312	19	29.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 748	1 604	312	19	29.0	–
5413	Architectural, engineering, & related services	24	18 887	7 914	1 834	176	32.0	3.6
54131	Architectural services	16	D	D	D	b	D	D
541310	Architectural services	16	D	D	D	b	D	D
54133	Engineering services	6	12 180	5 951	1 384	102	9.0	3.8
541330	Engineering services	6	12 180	5 951	1 384	102	9.0	3.8
5414	Specialized design services	10	2 510	647	132	14	55.8	14.3
5416	Management, scientific, & technical consulting services	32	9 780	3 483	394	31	48.3	7.1
54161	Management consulting services	29	9 377	3 412	384	29	46.8	7.4
541613	Marketing consulting services	11	4 748	1 241	95	9	61.8	–
5418	Advertising & related services	7	3 209	1 235	292	26	60.5	–
54189	Other services related to advertising	3	2 218	963	229	14	D	–
541890	Other services related to advertising	3	2 218	963	229	14	D	–
5419	Other professional, scientific, & technical services	6	3 880	1 181	191	110	13.1	67.6
	BEEKMAN TOWN, NY							
54	**Professional, scientific, & technical services**	**12**	**2 658**	**1 013**	**215**	**27**	**22.0**	**60.9**
541	Professional, scientific, & technical services	12	2 658	1 013	215	27	22.0	60.9
	BELLPORT, NY *							
54	**Professional, scientific, & technical services**	**6**	**630**	**156**	**39**	**9**	**99.2**	**.8**
	BETHLEHEM TOWN, NY							
54	**Professional, scientific, & technical services**	**67**	**18 038**	**6 358**	**1 278**	**216**	**47.6**	**5.3**
541	Professional, scientific, & technical services	67	18 038	6 358	1 278	216	47.6	5.3
5411	Legal services	16	4 561	1 284	211	40	40.4	1.2
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	928	308	79	16	73.8	26.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	928	308	79	16	73.8	26.2
5413	Architectural, engineering, & related services	10	2 610	1 420	301	46	31.5	–
5418	Advertising & related services	6	2 628	565	122	29	93.9	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BINGHAMTON, NY							
54	**Professional, scientific, & technical services**	**138**	**76 160**	**26 320**	**5 832**	**909**	**30.5**	**2.4**
541	Professional, scientific, & technical services	138	76 160	26 320	5 832	909	30.5	2.4
5411	Legal services	71	38 087	8 643	1 940	368	21.4	1.6
54111	Offices of lawyers	69	D	D	D	e	D	D
541110	Offices of lawyers	69	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	69	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	5 173	1 822	437	74	39.2	16.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	5 173	1 822	437	74	39.2	16.1
541211	Offices of certified public accountants	6	4 095	1 403	366	59	31.6	18.1
5413	Architectural, engineering, & related services	19	16 527	8 560	1 913	211	22.0	–
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	10	9 824	5 321	1 255	136	26.7	–
541330	Engineering services	10	9 824	5 321	1 255	136	26.7	–
5416	Management, scientific, & technical consulting services	9	3 249	1 815	278	46	74.4	–
54161	Management consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	12	10 782	4 808	1 105	166	48.4	3.4
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418903	Sign painting & lettering shop	2	D	D	D	b	D	D
	BLASDELL, NY *							
54	**Professional, scientific, & technical services**	**5**	**3 687**	**1 631**	**321**	**35**	**6.3**	**20.5**
541	Professional, scientific, & technical services	5	3 687	1 631	321	35	6.3	20.5
	BLOOMING GROVE TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**8**	**1 375**	**642**	**150**	**12**	**38.3**	**–**
541	Professional, scientific, & technical services	8	1 375	642	150	12	38.3	–
	BRIARCLIFF MANOR, NY *							
54	**Professional, scientific, & technical services**	**36**	**13 170**	**5 378**	**800**	**67**	**51.6**	**4.9**
541	Professional, scientific, & technical services	36	13 170	5 378	800	67	51.6	4.9
5411	Legal services	8	3 412	1 216	265	22	31.4	.3
54111	Offices of lawyers	8	3 412	1 216	265	22	31.4	.3
541110	Offices of lawyers	8	3 412	1 216	265	22	31.4	.3
5411101	Offices of lawyers (except legal aid societies)	8	3 412	1 216	265	22	31.4	.3
5416	Management, scientific, & technical consulting services	8	3 712	2 268	72	6	29.5	–
54161	Management consulting services	7	D	D	D	a	D	D
5418	Advertising & related services	3	2 113	370	93	9	D	–
	BRIGHTON TOWN, NY							
54	**Professional, scientific, & technical services**	**129**	**170 835**	**68 831**	**10 946**	**1 094**	**11.2**	**7.1**
541	Professional, scientific, & technical services	129	170 835	68 831	10 946	1 094	11.2	7.1
5411	Legal services	29	6 580	1 898	369	74	68.2	7.7
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	18 902	7 233	1 697	205	17.3	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	18 902	7 233	1 697	205	17.3	1.6
541211	Offices of certified public accountants	11	D	D	D	c	D	D
5413	Architectural, engineering, & related services	18	96 957	38 379	4 517	366	4.0	.1
54133	Engineering services	14	95 317	37 492	4 341	350	3.2	.1
541330	Engineering services	14	95 317	37 492	4 341	350	3.2	.1
5415	Computer systems design & related services	21	D	D	D	c	D	D
54151	Computer systems design & related services	21	D	D	D	c	D	D
541511	Custom computer programming services	12	D	D	D	b	D	D
541512	Computer systems design services	8	5 161	2 223	531	53	14.5	6.6
5416	Management, scientific, & technical consulting services	22	8 710	4 688	946	81	45.8	1.7
54161	Management consulting services	18	8 203	4 570	934	79	44.0	.2
541612	Human resources & executive search consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	12	24 373	10 533	2 126	230	2.7	42.9
54181	Advertising agencies	9	D	D	D	c	D	D
541810	Advertising agencies	9	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	BRIGHTWATERS, NY *							
54	**Professional, scientific, & technical services**	**11**	**4 912**	**2 507**	**517**	**51**	**29.9**	**7.5**
541	Professional, scientific, & technical services	11	4 912	2 507	517	51	29.9	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BROCKPORT, NY							
54	**Professional, scientific, & technical services**	**16**	**4 672**	**1 788**	**392**	**96**	**21.9**	**2.7**
541	Professional, scientific, & technical services	16	4 672	1 788	392	96	21.9	2.7
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	BRONXVILLE, NY *							
54	**Professional, scientific, & technical services**	**50**	**25 237**	**9 230**	**1 940**	**149**	**49.1**	**2.9**
541	Professional, scientific, & technical services	50	25 237	9 230	1 940	149	49.1	2.9
5411	Legal services	17	13 537	5 397	764	76	37.0	–
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 423	744	350	16	19.3	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 423	744	350	16	19.3	2.2
541213	Tax return preparation services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	15	5 826	2 167	607	34	72.7	9.9
54161	Management consulting services	12	4 341	1 844	541	22	63.4	13.3
	BROOKHAVEN TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**464**	**138 260**	**45 245**	**8 891**	**1 404**	**58.5**	**11.9**
541	Professional, scientific, & technical services	464	138 260	45 245	8 891	1 404	58.5	11.9
5411	Legal services	114	32 549	8 308	1 944	329	59.5	6.3
54111	Offices of lawyers	104	30 142	7 437	1 749	288	60.2	5.2
541110	Offices of lawyers	104	30 142	7 437	1 749	288	60.2	5.2
5411101	Offices of lawyers (except legal aid societies)	104	30 142	7 437	1 749	288	60.2	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	80	22 481	7 319	1 313	244	49.4	13.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	80	22 481	7 319	1 313	244	49.4	13.0
541211	Offices of certified public accountants	42	12 524	4 053	959	147	63.4	.3
541213	Tax return preparation services	7	1 317	328	80	42	73.7	2.1
541219	Other accounting services	28	D	D	D	b	D	D
5413	Architectural, engineering, & related services	61	27 615	10 367	2 131	292	56.7	11.6
54131	Architectural services	11	8 754	2 668	497	90	68.9	–
541310	Architectural services	11	8 754	2 668	497	90	68.9	–
54133	Engineering services	29	14 707	5 877	1 221	146	45.2	20.7
541330	Engineering services	29	14 707	5 877	1 221	146	45.2	20.7
54137	Surveying & mapping (except geophysical) services	10	1 754	873	219	31	48.0	2.4
541370	Surveying & mapping (except geophysical) services	10	1 754	873	219	31	48.0	2.4
5414	Specialized design services	16	4 937	1 418	275	54	36.9	6.1
54143	Graphic design services	11	3 037	971	233	42	27.2	9.9
541430	Graphic design services	11	3 037	971	233	42	27.2	9.9
5415	Computer systems design & related services	77	18 814	7 203	1 349	147	85.5	8.0
54151	Computer systems design & related services	77	18 814	7 203	1 349	147	85.5	8.0
541511	Custom computer programming services	28	7 811	3 482	642	58	85.8	2.9
541512	Computer systems design services	42	10 031	3 395	653	83	83.8	12.8
5415122	Computer systems consultants (except systems integrators)	30	5 029	2 007	377	34	78.1	15.1
5416	Management, scientific, & technical consulting services	60	11 431	4 847	869	151	50.4	21.5
54161	Management consulting services	43	7 392	2 728	544	96	47.7	21.6
5418	Advertising & related services	32	13 016	4 166	691	140	58.0	17.2
54189	Other services related to advertising	5	3 169	767	154	32	9.7	1.3
541890	Other services related to advertising	5	3 169	767	154	32	9.7	1.3
5419	Other professional, scientific, & technical services	17	4 313	901	161	29	55.0	1.1
54192	Photographic services	11	1 690	465	79	16	58.9	–
	BROOKVILLE, NY *							
54	**Professional, scientific, & technical services**	**10**	**6 718**	**2 505**	**568**	**45**	**52.8**	**25.3**
541	Professional, scientific, & technical services	10	6 718	2 505	568	45	52.8	25.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	BRUNSWICK TOWN, NY							
54	**Professional, scientific, & technical services**	**12**	**2 524**	**858**	**208**	**32**	**54.4**	**22.0**
541	Professional, scientific, & technical services	12	2 524	858	208	32	54.4	22.0

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	BUFFALO, NY							
54	**Professional, scientific, & technical services**	**592**	**608 605**	**217 389**	**49 046**	**5 811**	**17.3**	**4.7**
541	Professional, scientific, & technical services	592	608 605	217 389	49 046	5 811	17.3	4.7
5411	Legal services	347	363 210	116 761	24 840	3 096	19.2	2.3
54111	Offices of lawyers	337	358 626	115 026	24 487	3 026	19.3	2.3
541110	Offices of lawyers	337	358 626	115 026	24 487	3 026	19.3	2.3
5411101	Offices of lawyers (except legal aid societies)	337	358 626	115 026	24 487	3 026	19.3	2.3
54119	Other legal services	10	4 584	1 735	353	70	14.7	4.0
541191	Title abstract & settlement offices	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	86 788	32 268	7 210	886	4.3	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	86 788	32 268	7 210	886	4.3	3.9
541211	Offices of certified public accountants	29	82 348	28 930	6 333	693	3.7	3.3
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	59	72 140	34 548	9 522	798	21.0	7.2
54131	Architectural services	15	18 377	8 906	2 164	218	19.2	.8
541310	Architectural services	15	18 377	8 906	2 164	218	19.2	.8
54133	Engineering services	30	45 992	21 643	6 392	453	19.3	10.9
541330	Engineering services	30	45 992	21 643	6 392	453	19.3	10.9
54135	Building inspection services	2	D	D	D	b	D	D
541350	Building inspection services	2	D	D	D	b	D	D
5414	Specialized design services	17	6 269	1 622	410	115	71.6	14.6
54143	Graphic design services	13	4 872	1 235	270	38	80.6	1.8
541430	Graphic design services	13	4 872	1 235	270	38	80.6	1.8
5414301	Graphic design services (except commercial art & medical artists)	8	D	D	D	b	D	D
5415	Computer systems design & related services	14	22 321	9 691	2 282	233	1.4	1.7
54151	Computer systems design & related services	14	22 321	9 691	2 282	233	1.4	1.7
541511	Custom computer programming services	7	D	D	D	c	D	D
541512	Computer systems design services	5	6 424	2 027	502	58	.9	–
5416	Management, scientific, & technical consulting services	46	16 501	5 987	1 172	184	31.5	52.3
54161	Management consulting services	39	D	D	D	c	D	D
541612	Human resources & executive search consulting services	13	3 996	1 739	421	43	93.3	3.4
54162	Environmental consulting services	5	D	D	D	a	D	D
541620	Environmental consulting services	5	D	D	D	a	D	D
5418	Advertising & related services	38	31 956	12 224	2 677	315	12.1	3.9
54181	Advertising agencies	21	17 924	8 876	1 973	219	5.6	2.3
541810	Advertising agencies	21	17 924	8 876	1 973	219	5.6	2.3
54189	Other services related to advertising	6	1 574	289	64	12	41.7	–
541890	Other services related to advertising	6	1 574	289	64	12	41.7	–
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	12	2 478	765	185	38	67.8	3.6
	CAMDEN, NY							
54	**Professional, scientific, & technical services**	**5**	**484**	**161**	**45**	**9**	**76.2**	**5.2**
	CAMILLUS TOWN, NY							
54	**Professional, scientific, & technical services**	**38**	**10 074**	**3 250**	**671**	**122**	**68.9**	**5.9**
541	Professional, scientific, & technical services	38	10 074	3 250	671	122	68.9	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	2 580	1 220	249	25	31.3	–
5414	Specialized design services	2	D	D	D	a	D	D
	CANANDAIGUA, NY							
54	**Professional, scientific, & technical services**	**50**	**12 875**	**3 251**	**757**	**135**	**32.9**	**18.1**
541	Professional, scientific, & technical services	50	12 875	3 251	757	135	32.9	18.1
5411	Legal services	29	7 075	1 523	389	82	19.8	18.0
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 740	862	232	32	29.7	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 740	862	232	32	29.7	5.8
	CANASTOTA, NY							
54	**Professional, scientific, & technical services**	**14**	**2 102**	**771**	**185**	**41**	**35.8**	**6.4**
541	Professional, scientific, & technical services	14	2 102	771	185	41	35.8	6.4
	CANTON, NY							
54	**Professional, scientific, & technical services**	**27**	**8 394**	**3 121**	**681**	**102**	**34.8**	**8.5**
541	Professional, scientific, & technical services	27	8 394	3 121	681	102	34.8	8.5
5411	Legal services	15	4 132	1 626	344	54	37.1	5.0
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CARMEL TOWN, NY							
54	**Professional, scientific, & technical services**	**94**	**25 127**	**8 524**	**1 734**	**263**	**43.1**	**28.3**
541	Professional, scientific, & technical services	94	25 127	8 524	1 734	263	43.1	28.3
5411	Legal services	26	7 894	3 294	707	99	26.7	5.6
54111	Offices of lawyers	23	6 682	2 618	555	76	20.9	6.7
541110	Offices of lawyers	23	6 682	2 618	555	76	20.9	6.7
5411101	Offices of lawyers (except legal aid societies)	23	6 682	2 618	555	76	20.9	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 763	831	212	63	77.3	20.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 763	831	212	63	77.3	20.7
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	CARTHAGE, NY							
54	**Professional, scientific, & technical services**	**4**	**751**	**233**	**85**	**16**	**48.2**	**–**
	CATSKILL, NY							
54	**Professional, scientific, & technical services**	**22**	**6 056**	**2 417**	**654**	**94**	**44.3**	**16.5**
541	Professional, scientific, & technical services	22	6 056	2 417	654	94	44.3	16.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	CAYUGA HEIGHTS, NY *							
54	**Professional, scientific, & technical services**	**7**	**2 606**	**913**	**132**	**25**	**99.2**	**–**
541	Professional, scientific, & technical services	7	2 606	913	132	25	99.2	–
	CAZENOVIA, NY							
54	**Professional, scientific, & technical services**	**12**	**3 383**	**767**	**187**	**30**	**65.1**	**2.0**
541	Professional, scientific, & technical services	12	3 383	767	187	30	65.1	2.0
	CEDARHURST, NY *							
54	**Professional, scientific, & technical services**	**37**	**15 023**	**4 658**	**965**	**135**	**38.4**	**36.0**
541	Professional, scientific, & technical services	37	15 023	4 658	965	135	38.4	36.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 968	1 268	222	46	28.1	26.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 968	1 268	222	46	28.1	26.1
541219	Other accounting services	6	D	D	D	b	D	D
5414	Specialized design services	3	2 345	355	75	9	100.0	–
5415	Computer systems design & related services	5	4 340	1 969	374	39	4.0	92.2
54151	Computer systems design & related services	5	4 340	1 969	374	39	4.0	92.2
	CHEEKTOWAGA TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**109**	**98 852**	**40 666**	**9 472**	**1 270**	**18.7**	**3.1**
541	Professional, scientific, & technical services	109	98 852	40 666	9 472	1 270	18.7	3.1
5411	Legal services	24	4 562	1 285	287	69	48.6	28.7
54111	Offices of lawyers	24	4 562	1 285	287	69	48.6	28.7
541110	Offices of lawyers	24	4 562	1 285	287	69	48.6	28.7
5411101	Offices of lawyers (except legal aid societies)	24	4 562	1 285	287	69	48.6	28.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	7 026	3 079	958	370	42.5	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	7 026	3 079	958	370	42.5	2.9
541211	Offices of certified public accountants	12	3 622	1 575	352	74	54.4	3.4
541213	Tax return preparation services	3	D	D	D	e	D	D
5413	Architectural, engineering, & related services	18	57 525	29 929	6 758	610	5.8	.5
54138	Testing laboratories	3	D	D	D	f	D	D
541380	Testing laboratories	3	D	D	D	f	D	D
5414	Specialized design services	6	2 919	938	256	35	36.1	–
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D
5418	Advertising & related services	12	10 780	1 762	422	60	69.9	1.9
	CHENANGO TOWN, NY							
54	**Professional, scientific, & technical services**	**9**	**3 446**	**1 257**	**274**	**46**	**30.8**	**4.8**
541	Professional, scientific, & technical services	9	3 446	1 257	274	46	30.8	4.8
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	CHESTER, NY							
54	**Professional, scientific, & technical services**	**8**	**1 278**	**369**	**82**	**20**	**79.7**	**9.4**
541	Professional, scientific, & technical services	8	1 278	369	82	20	79.7	9.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHESTNUT RIDGE, NY *							
54	**Professional, scientific, & technical services**	**27**	**13 556**	**5 536**	**1 255**	**143**	**28.1**	**3.5**
541	Professional, scientific, & technical services	27	13 556	5 536	1 255	143	28.1	3.5
5411	Legal services	6	3 905	2 181	455	41	55.5	–
54111	Offices of lawyers	5	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	CHILI TOWN, NY							
54	**Professional, scientific, & technical services**	**35**	**18 861**	**10 001**	**1 944**	**333**	**28.8**	**17.3**
541	Professional, scientific, & technical services	35	18 861	10 001	1 944	333	28.8	17.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	5 346	4 007	628	214	39.8	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	5 346	4 007	628	214	39.8	3.2
5413	Architectural, engineering, & related services	6	3 791	1 977	481	53	30.5	69.5
5418	Advertising & related services	2	D	D	D	a	D	D
	CHITTENANGO, NY *							
54	**Professional, scientific, & technical services**	**12**	**2 397**	**834**	**215**	**60**	**81.4**	**–**
541	Professional, scientific, & technical services	12	2 397	834	215	60	81.4	–
	CICERO TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**38**	**31 750**	**16 258**	**4 080**	**460**	**28.3**	**3.5**
541	Professional, scientific, & technical services	38	31 750	16 258	4 080	460	28.3	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 448	553	150	34	65.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 448	553	150	34	65.5	–
5413	Architectural, engineering, & related services	11	6 979	3 105	520	78	61.1	13.0
5417	Scientific research & development services	2	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	CLARENCE TOWN, NY							
54	**Professional, scientific, & technical services**	**60**	**34 613**	**19 137**	**5 075**	**562**	**19.6**	**3.9**
541	Professional, scientific, & technical services	60	34 613	19 137	5 075	562	19.6	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	6 000	3 005	822	313	19.1	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	6 000	3 005	822	313	19.1	12.8
541213	Tax return preparation services	3	D	D	D	e	D	D
5413	Architectural, engineering, & related services	15	18 610	13 633	3 814	160	9.0	1.0
54133	Engineering services	9	17 741	13 499	3 785	151	4.5	1.1
541330	Engineering services	9	17 741	13 499	3 785	151	4.5	1.1
5416	Management, scientific, & technical consulting services	13	3 014	1 149	169	28	61.2	9.2
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLARKSTOWN TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**397**	**185 784**	**71 169**	**14 714**	**1 712**	**48.2**	**7.1**
541	Professional, scientific, & technical services	397	185 784	71 169	14 714	1 712	48.2	7.1
5411	Legal services	127	52 860	15 792	3 555	471	44.0	5.5
54111	Offices of lawyers	119	46 653	14 365	3 233	433	48.9	6.2
541110	Offices of lawyers	119	46 653	14 365	3 233	433	48.9	6.2
5411101	Offices of lawyers (except legal aid societies)	119	46 653	14 365	3 233	433	48.9	6.2
54119	Other legal services	8	6 207	1 427	322	38	6.7	–
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	69	26 887	9 605	2 052	325	65.8	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	69	26 887	9 605	2 052	325	65.8	4.7
541211	Offices of certified public accountants	45	19 505	6 695	1 415	189	67.3	4.6
541219	Other accounting services	21	D	D	D	c	D	D
5413	Architectural, engineering, & related services	34	25 032	11 521	2 381	225	33.9	1.9
54133	Engineering services	24	20 543	9 888	2 072	179	27.7	1.7
541330	Engineering services	24	20 543	9 888	2 072	179	27.7	1.7
5414	Specialized design services	11	D	D	D	b	D	D
54143	Graphic design services	6	1 865	447	98	20	49.3	4.3
541430	Graphic design services	6	1 865	447	98	20	49.3	4.3
5415	Computer systems design & related services	65	32 620	16 769	3 271	228	43.4	8.5
54151	Computer systems design & related services	65	32 620	16 769	3 271	228	43.4	8.5
541511	Custom computer programming services	28	19 151	11 935	2 417	134	23.4	14.3
541512	Computer systems design services	26	10 287	3 721	736	66	63.4	.3
5415122	Computer systems consultants (except systems integrators)	20	6 122	2 676	475	37	99.8	.2
5416	Management, scientific, & technical consulting services	55	22 195	10 574	1 721	230	52.2	14.9
54161	Management consulting services	42	18 286	8 824	1 304	185	55.6	13.0
541612	Human resources & executive search consulting services	8	5 168	2 859	277	28	47.8	5.8
5416122	Executive placement services	6	D	D	D	b	D	D
541613	Marketing consulting services	11	D	D	D	a	D	D
541618	Other management consulting services	3	D	D	D	c	D	D
5418	Advertising & related services	27	20 202	5 286	1 349	167	52.1	10.6
54182	Public relations agencies	6	4 961	1 153	299	23	12.3	–
541820	Public relations agencies	6	4 961	1 153	299	23	12.3	–
54189	Other services related to advertising	7	5 774	650	139	17	68.4	.1
541890	Other services related to advertising	7	5 774	650	139	17	68.4	.1
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	CLAY TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**47**	**11 709**	**4 360**	**1 067**	**152**	**42.8**	**14.2**
541	Professional, scientific, & technical services	47	11 709	4 360	1 067	152	42.8	14.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 679	974	206	48	42.0	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 679	974	206	48	42.0	11.9
541219	Other accounting services	8	D	D	D	b	D	D
5415	Computer systems design & related services	13	3 772	1 370	440	33	42.3	3.3
54151	Computer systems design & related services	13	3 772	1 370	440	33	42.3	3.3
	CLIFTON PARK TOWN, NY							
54	**Professional, scientific, & technical services**	**149**	**70 575**	**27 041**	**5 684**	**1 142**	**53.4**	**2.9**
541	Professional, scientific, & technical services	149	70 575	27 041	5 684	1 142	53.4	2.9
5411	Legal services	33	12 805	4 630	887	179	44.0	3.9
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	9 886	7 195	1 583	580	79.8	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	9 886	7 195	1 583	580	79.8	.7
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	19 130	7 140	1 497	170	52.8	1.4
54133	Engineering services	26	17 565	6 711	1 419	155	51.1	1.5
541330	Engineering services	26	17 565	6 711	1 419	155	51.1	1.5
5415	Computer systems design & related services	24	13 607	2 848	595	74	63.6	4.5
54151	Computer systems design & related services	24	13 607	2 848	595	74	63.6	4.5
541512	Computer systems design services	13	D	D	D	b	D	D
541519	Other computer related services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	26	7 890	2 120	347	43	48.1	7.9
54162	Environmental consulting services	4	4 427	897	192	18	33.6	–
541620	Environmental consulting services	4	4 427	897	192	18	33.6	–
5418	Advertising & related services	7	2 599	486	117	19	49.4	.2
	COBLESKILL, NY							
54	**Professional, scientific, & technical services**	**16**	**4 185**	**1 663**	**384**	**92**	**60.6**	**27.7**
541	Professional, scientific, & technical services	16	4 185	1 663	384	92	60.6	27.7
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COHOES, NY							
54	**Professional, scientific, & technical services**	**19**	**4 400**	**1 684**	**385**	**58**	**67.8**	**10.6**
541	Professional, scientific, & technical services	19	4 400	1 684	385	58	67.8	10.6
5413	Architectural, engineering, & related services	4	1 711	512	131	16	78.4	21.6
	COLONIE, NY *							
54	**Professional, scientific, & technical services**	**37**	**49 195**	**22 961**	**5 201**	**554**	**14.8**	**7.3**
541	Professional, scientific, & technical services	37	49 195	22 961	5 201	554	14.8	7.3
5411	Legal services	7	5 016	1 793	370	50	35.4	2.4
54111	Offices of lawyers	7	5 016	1 793	370	50	35.4	2.4
541110	Offices of lawyers	7	5 016	1 793	370	50	35.4	2.4
5411101	Offices of lawyers (except legal aid societies)	7	5 016	1 793	370	50	35.4	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 642	872	213	34	25.2	13.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 642	872	213	34	25.2	13.9
5413	Architectural, engineering, & related services	4	D	D	D	e	D	D
54133	Engineering services	2	D	D	D	e	D	D
541330	Engineering services	2	D	D	D	e	D	D
5415	Computer systems design & related services	6	5 690	2 491	408	72	60.6	36.8
54151	Computer systems design & related services	6	5 690	2 491	408	72	60.6	36.8
5418	Advertising & related services	3	D	D	D	b	D	D
54184	Media representatives	1	D	D	D	b	D	D
541840	Media representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
	COLONIE TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**265**	**305 139**	**132 405**	**31 699**	**3 459**	**13.1**	**15.5**
541	Professional, scientific, & technical services	265	305 139	132 405	31 699	3 459	13.1	15.5
5411	Legal services	59	63 805	29 901	6 413	744	15.8	.8
54111	Offices of lawyers	58	D	D	D	f	D	D
541110	Offices of lawyers	58	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	58	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	50	32 619	15 070	3 807	854	23.8	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	50	32 619	15 070	3 807	854	23.8	3.7
541211	Offices of certified public accountants	35	21 641	10 507	2 391	278	22.8	5.5
541213	Tax return preparation services	3	D	D	D	e	D	D
541219	Other accounting services	11	D	D	D	c	D	D
5413	Architectural, engineering, & related services	45	44 018	20 043	4 590	520	12.2	7.9
54133	Engineering services	27	35 570	15 571	3 651	387	8.6	4.2
541330	Engineering services	27	35 570	15 571	3 651	387	8.6	4.2
54135	Building inspection services	2	D	D	D	b	D	D
541350	Building inspection services	2	D	D	D	b	D	D
5414	Specialized design services	5	D	D	D	a	D	D
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	30	68 180	38 024	9 993	619	4.0	6.3
54151	Computer systems design & related services	30	68 180	38 024	9 993	619	4.0	6.3
541511	Custom computer programming services	10	52 562	32 360	8 894	497	.1	.5
541512	Computer systems design services	14	12 198	4 207	815	82	18.6	21.0
5416	Management, scientific, & technical consulting services	33	20 439	8 535	1 932	170	35.9	38.0
54161	Management consulting services	24	8 637	4 483	899	65	48.7	.6
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
5418	Advertising & related services	30	54 527	12 630	2 637	329	7.4	50.2
54184	Media representatives	4	D	D	D	b	D	D
541840	Media representatives	4	D	D	D	b	D	D
5418402	Publishers' advertising representatives	3	D	D	D	b	D	D
54186	Direct mail advertising	3	D	D	D	b	D	D
541860	Direct mail advertising	3	D	D	D	b	D	D
54189	Other services related to advertising	7	D	D	D	c	D	D
541890	Other services related to advertising	7	D	D	D	c	D	D
5418909	All other advertising	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	CORINTH, NY							
54	**Professional, scientific, & technical services**	**3**	**552**	**164**	**39**	**9**	**D**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CORNING, NY							
54	**Professional, scientific, & technical services**	**42**	**21 309**	**7 710**	**1 661**	**219**	**21.5**	**5.0**
541	Professional, scientific, & technical services	42	21 309	7 710	1 661	219	21.5	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 059	493	87	26	66.8	19.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 059	493	87	26	66.8	19.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	b	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
	CORNWALL ON HUDSON, NY							
54	**Professional, scientific, & technical services**	**10**	**1 046**	**392**	**76**	**12**	**94.0**	**6.0**
541	Professional, scientific, & technical services	10	1 046	392	76	12	94.0	6.0
	CORTLAND, NY							
54	**Professional, scientific, & technical services**	**45**	**11 723**	**3 606**	**799**	**144**	**67.5**	**11.4**
541	Professional, scientific, & technical services	45	11 723	3 606	799	144	67.5	11.4
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	14	3 494	855	187	42	59.5	17.8
541110	Offices of lawyers	14	3 494	855	187	42	59.5	17.8
5411101	Offices of lawyers (except legal aid societies)	14	3 494	855	187	42	59.5	17.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	D	D	D	b	D	D
	CORTLANDT TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**57**	**15 013**	**4 755**	**838**	**90**	**62.5**	**2.4**
541	Professional, scientific, & technical services	57	15 013	4 755	838	90	62.5	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 112	307	54	9	86.5	13.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 112	307	54	9	86.5	13.5
5413	Architectural, engineering, & related services	5	2 157	1 035	214	20	79.1	–
5414	Specialized design services	6	1 441	333	72	8	55.4	.7
5416	Management, scientific, & technical consulting services	11	4 803	1 118	155	22	24.4	2.6
54161	Management consulting services	11	4 803	1 118	155	22	24.4	2.6
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
	COXSACKIE, NY							
54	**Professional, scientific, & technical services**	**5**	**622**	**136**	**37**	**10**	**58.4**	**17.2**
	CROTON-ON-HUDSON, NY *							
54	**Professional, scientific, & technical services**	**43**	**16 781**	**8 113**	**1 967**	**165**	**43.0**	**3.6**
541	Professional, scientific, & technical services	43	16 781	8 113	1 967	165	43.0	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
541211	Offices of certified public accountants	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	3 524	1 310	210	19	74.2	–
	DANNEMORA, NY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	DANSVILLE, NY							
54	**Professional, scientific, & technical services**	**15**	**1 777**	**674**	**178**	**40**	**64.4**	**12.0**
541	Professional, scientific, & technical services	15	1 777	674	178	40	64.4	12.0
	DELHI, NY							
54	**Professional, scientific, & technical services**	**11**	**2 343**	**790**	**171**	**65**	**61.7**	**4.4**
541	Professional, scientific, & technical services	11	2 343	790	171	65	61.7	4.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DEPEW, NY *							
54	**Professional, scientific, & technical services**	**26**	**10 051**	**2 897**	**591**	**106**	**41.9**	**2.1**
541	Professional, scientific, & technical services	26	10 051	2 897	591	106	41.9	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 111	529	129	20	48.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 111	529	129	20	48.1	–
5414	Specialized design services	4	2 307	689	110	30	79.1	7.2
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	DE WITT TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**130**	**182 814**	**83 362**	**19 898**	**2 068**	**12.7**	**19.2**
541	Professional, scientific, & technical services	130	182 814	83 362	19 898	2 068	12.7	19.2
5411	Legal services	20	9 494	4 986	1 124	105	22.6	5.0
54111	Offices of lawyers	20	9 494	4 986	1 124	105	22.6	5.0
541110	Offices of lawyers	20	9 494	4 986	1 124	105	22.6	5.0
5411101	Offices of lawyers (except legal aid societies)	20	9 494	4 986	1 124	105	22.6	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	9 176	4 371	1 014	161	26.8	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	9 176	4 371	1 014	161	26.8	3.0
541211	Offices of certified public accountants	12	4 580	1 622	364	45	52.7	1.2
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	32	77 218	39 757	10 569	985	14.9	16.3
54133	Engineering services	21	57 568	32 820	8 887	737	13.7	21.4
541330	Engineering services	21	57 568	32 820	8 887	737	13.7	21.4
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
54138	Testing laboratories	5	13 808	4 448	1 147	171	26.3	–
541380	Testing laboratories	5	13 808	4 448	1 147	171	26.3	–
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	19	63 454	24 336	5 107	487	3.5	32.7
54151	Computer systems design & related services	19	63 454	24 336	5 107	487	3.5	32.7
541511	Custom computer programming services	7	D	D	D	c	D	D
541512	Computer systems design services	11	37 202	11 417	2 378	242	5.1	.5
5415121	Computer systems integrators	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	18	7 092	2 700	555	77	41.9	8.8
54161	Management consulting services	12	4 804	1 921	397	45	61.9	–
5418	Advertising & related services	9	5 989	2 836	547	71	13.2	5.2
5419	Other professional, scientific, & technical services	7	D	D	D	c	D	D
	DOBBS FERRY, NY *							
54	**Professional, scientific, & technical services**	**28**	**20 788**	**8 637**	**1 891**	**134**	**28.2**	**12.8**
541	Professional, scientific, & technical services	28	20 788	8 637	1 891	134	28.2	12.8
5413	Architectural, engineering, & related services	5	1 639	806	138	18	35.3	–
5415	Computer systems design & related services	7	10 256	5 065	1 152	70	6.5	.2
54151	Computer systems design & related services	7	10 256	5 065	1 152	70	6.5	.2
541512	Computer systems design services	4	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	DRYDEN TOWN, NY							
54	**Professional, scientific, & technical services**	**15**	**1 934**	**513**	**105**	**28**	**59.3**	**5.6**
541	Professional, scientific, & technical services	15	1 934	513	105	28	59.3	5.6
	DUNKIRK, NY							
54	**Professional, scientific, & technical services**	**15**	**2 680**	**1 053**	**280**	**74**	**84.0**	**3.1**
541	Professional, scientific, & technical services	15	2 680	1 053	280	74	84.0	3.1
	EAST AURORA, NY							
54	**Professional, scientific, & technical services**	**32**	**37 966**	**14 458**	**3 559**	**313**	**12.0**	**16.3**
541	Professional, scientific, & technical services	32	37 966	14 458	3 559	313	12.0	16.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 153	293	76	12	51.3	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 153	293	76	12	51.3	5.3
5413	Architectural, engineering, & related services	6	2 330	1 004	219	26	29.5	–
5414	Specialized design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	c	D	D
54161	Management consulting services	3	D	D	D	c	D	D
541611	Administrative management & general management consulting service	3	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EASTCHESTER TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**104**	**51 804**	**25 200**	**2 696**	**355**	**35.7**	**5.8**
541	Professional, scientific, & technical services	104	51 804	25 200	2 696	355	35.7	5.8
5411	Legal services	20	7 285	1 272	290	57	47.2	8.5
54111	Offices of lawyers	20	7 285	1 272	290	57	47.2	8.5
541110	Offices of lawyers	20	7 285	1 272	290	57	47.2	8.5
5411101	Offices of lawyers (except legal aid societies)	20	7 285	1 272	290	57	47.2	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	8 807	3 097	695	82	37.6	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	8 807	3 097	695	82	37.6	3.0
541211	Offices of certified public accountants	14	8 222	2 948	658	69	33.9	2.8
5413	Architectural, engineering, & related services	11	2 920	1 187	273	37	72.9	22.5
5415	Computer systems design & related services	14	14 947	13 147	317	22	9.1	1.9
54151	Computer systems design & related services	14	14 947	13 147	317	22	9.1	1.9
541511	Custom computer programming services	6	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	23	8 269	3 738	543	74	54.2	6.8
54161	Management consulting services	19	D	D	D	b	D	D
5418	Advertising & related services	4	5 025	1 350	138	25	2.0	11.9
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	EAST FISHKILL TOWN, NY							
54	**Professional, scientific, & technical services**	**47**	**13 483**	**5 510**	**1 336**	**152**	**82.4**	**2.3**
541	Professional, scientific, & technical services	47	13 483	5 510	1 336	152	82.4	2.3
5413	Architectural, engineering, & related services	10	5 260	2 351	566	56	88.8	.4
5416	Management, scientific, & technical consulting services	11	3 349	1 361	404	45	71.9	–
	EAST GREENBUSH TOWN, NY							
54	**Professional, scientific, & technical services**	**24**	**5 889**	**2 748**	**600**	**86**	**66.4**	**12.4**
541	Professional, scientific, & technical services	24	5 889	2 748	600	86	66.4	12.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	EAST HAMPTON TOWN, NY							
54	**Professional, scientific, & technical services**	**80**	**25 186**	**9 740**	**1 656**	**203**	**49.7**	**8.3**
541	Professional, scientific, & technical services	80	25 186	9 740	1 656	203	49.7	8.3
5411	Legal services	22	6 650	2 476	444	58	56.0	.9
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 531	1 179	295	38	49.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 531	1 179	295	38	49.8	–
5413	Architectural, engineering, & related services	15	5 905	2 819	559	56	28.9	7.9
54131	Architectural services	11	4 576	2 204	420	43	26.6	10.1
541310	Architectural services	11	4 576	2 204	420	43	26.6	10.1
5418	Advertising & related services	9	2 576	1 049	186	23	46.4	–
5419	Other professional, scientific, & technical services	5	2 258	593	83	13	62.1	24.7
54192	Photographic services	4	D	D	D	a	D	D
	EAST HILLS, NY *							
54	**Professional, scientific, & technical services**	**23**	**5 008**	**1 675**	**312**	**43**	**76.2**	**21.6**
541	Professional, scientific, & technical services	23	5 008	1 675	312	43	76.2	21.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
	EAST ROCHESTER, NY							
54	**Professional, scientific, & technical services**	**40**	**37 319**	**12 464**	**2 481**	**277**	**16.0**	**29.8**
541	Professional, scientific, & technical services	40	37 319	12 464	2 481	277	16.0	29.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54161	Management consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	5	9 617	2 811	580	42	18.1	77.7

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EAST ROCKAWAY, NY *							
54	**Professional, scientific, & technical services**	**26**	**7 090**	**1 619**	**337**	**48**	**38.9**	**7.1**
541	Professional, scientific, & technical services	26	7 090	1 619	337	48	38.9	7.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	EAST SYRACUSE, NY *							
54	**Professional, scientific, & technical services**	**14**	**8 079**	**2 754**	**675**	**88**	**70.3**	**–**
541	Professional, scientific, & technical services	14	8 079	2 754	675	88	70.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	EAST WILLISTON, NY *							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**a**	**D**	**D**
	ELLENVILLE, NY *							
54	**Professional, scientific, & technical services**	**12**	**3 038**	**932**	**228**	**51**	**48.0**	**17.0**
541	Professional, scientific, & technical services	12	3 038	932	228	51	48.0	17.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	ELMA TOWN, NY							
54	**Professional, scientific, & technical services**	**22**	**15 869**	**6 337**	**1 368**	**168**	**64.2**	**11.4**
541	Professional, scientific, & technical services	22	15 869	6 337	1 368	168	64.2	11.4
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
54133	Engineering services	5	D	D	D	b	D	D
541330	Engineering services	5	D	D	D	b	D	D
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
	ELMIRA, NY							
54	**Professional, scientific, & technical services**	**58**	**37 793**	**11 003**	**2 701**	**411**	**33.0**	**11.4**
541	Professional, scientific, & technical services	58	37 793	11 003	2 701	411	33.0	11.4
5411	Legal services	30	13 525	3 464	1 004	165	28.6	1.9
54111	Offices of lawyers	30	13 525	3 464	1 004	165	28.6	1.9
541110	Offices of lawyers	30	13 525	3 464	1 004	165	28.6	1.9
5411101	Offices of lawyers (except legal aid societies)	30	13 525	3 464	1 004	165	28.6	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	6 426	2 032	513	103	13.3	39.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	6 426	2 032	513	103	13.3	39.6
541219	Other accounting services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	c	D	D
54133	Engineering services	5	D	D	D	b	D	D
541330	Engineering services	5	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	ELMIRA HEIGHTS, NY							
54	**Professional, scientific, & technical services**	**8**	**1 421**	**451**	**116**	**27**	**36.0**	**–**
541	Professional, scientific, & technical services	8	1 421	451	116	27	36.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	ELMSFORD, NY *							
54	**Professional, scientific, & technical services**	**82**	**44 802**	**14 634**	**3 327**	**359**	**37.3**	**11.5**
541	Professional, scientific, & technical services	82	44 802	14 634	3 327	359	37.3	11.5
5411	Legal services	39	19 651	6 268	1 421	152	31.7	5.1
54111	Offices of lawyers	38	D	D	D	c	D	D
541110	Offices of lawyers	38	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 757	1 658	304	50	77.2	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 757	1 658	304	50	77.2	4.6
541211	Offices of certified public accountants	11	3 723	1 139	189	38	84.4	5.8
5413	Architectural, engineering, & related services	7	8 010	1 676	408	50	24.0	36.0
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
5418	Advertising & related services	8	7 531	2 922	573	75	31.2	8.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ENDICOTT, NY *							
54	**Professional, scientific, & technical services**	**58**	**40 754**	**17 974**	**4 172**	**637**	**24.6**	**17.8**
541	Professional, scientific, & technical services	58	40 754	17 974	4 172	637	24.6	17.8
5411	Legal services	24	5 295	1 183	285	67	48.0	21.9
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	c	D	D
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	16 399	8 684	1 961	188	17.3	.1
54133	Engineering services	5	D	D	D	c	D	D
541330	Engineering services	5	D	D	D	c	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	6 650	3 377	705	109	11.5	.1
54161	Management consulting services	5	D	D	D	c	D	D
541613	Marketing consulting services	1	D	D	D	b	D	D
	EVANS TOWN, NY							
54	**Professional, scientific, & technical services**	**12**	**1 814**	**581**	**143**	**32**	**30.4**	**4.1**
541	Professional, scientific, & technical services	12	1 814	581	143	32	30.4	4.1
	FAIRPORT, NY *							
54	**Professional, scientific, & technical services**	**51**	**49 463**	**20 386**	**5 282**	**534**	**20.4**	**3.7**
541	Professional, scientific, & technical services	51	49 463	20 386	5 282	534	20.4	3.7
5413	Architectural, engineering, & related services	9	3 518	2 001	407	40	100.0	–
5415	Computer systems design & related services	15	31 888	13 197	3 710	385	7.6	2.7
54151	Computer systems design & related services	15	31 888	13 197	3 710	385	7.6	2.7
541512	Computer systems design services	6	25 619	9 824	2 744	311	6.4	.6
5415121	Computer systems integrators	3	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	10	4 286	1 756	368	23	39.9	17.3
54161	Management consulting services	10	4 286	1 756	368	23	39.9	17.3
5418	Advertising & related services	6	6 888	2 489	511	50	1.5	3.3
	FALCONER, NY							
54	**Professional, scientific, & technical services**	**4**	**1 608**	**523**	**126**	**24**	**21.8**	**–**
541	Professional, scientific, & technical services	4	1 608	523	126	24	21.8	–
	FALLSBURG TOWN, NY							
54	**Professional, scientific, & technical services**	**10**	**952**	**321**	**71**	**18**	**50.9**	**9.7**
541	Professional, scientific, & technical services	10	952	321	71	18	50.9	9.7
	FARMINGDALE, NY *							
54	**Professional, scientific, & technical services**	**69**	**66 430**	**24 790**	**5 829**	**588**	**18.7**	**1.6**
541	Professional, scientific, & technical services	69	66 430	24 790	5 829	588	18.7	1.6
5411	Legal services	17	17 179	6 156	1 249	163	11.4	1.9
54111	Offices of lawyers	16	D	D	D	c	D	D
541110	Offices of lawyers	16	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	4 432	2 086	463	53	90.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	4 432	2 086	463	53	90.1	–
5413	Architectural, engineering, & related services	12	12 424	5 171	1 271	130	10.4	–
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54169	Other scientific & technical consulting services	1	D	D	D	b	D	D
541690	Other scientific & technical consulting services	1	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	b	D	D
5418	Advertising & related services	6	3 968	1 759	391	65	77.4	.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FARMINGTON TOWN, NY							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	c	D	D
5415	Computer systems design & related services	1	D	D	D	c	D	D
54151	Computer systems design & related services	1	D	D	D	c	D	D
541512	Computer systems design services	1	D	D	D	c	D	D
5415121	Computer systems integrators	1	D	D	D	c	D	D
	FAYETTEVILLE, NY *							
54	**Professional, scientific, & technical services**	**18**	**3 041**	**1 073**	**204**	**38**	**74.6**	**–**
541	Professional, scientific, & technical services	18	3 041	1 073	204	38	74.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 410	525	90	18	53.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 410	525	90	18	53.3	–
	FISHKILL TOWN, NY							
54	**Professional, scientific, & technical services**	**69**	**30 596**	**9 508**	**2 045**	**254**	**38.7**	**13.6**
541	Professional, scientific, & technical services	69	30 596	9 508	2 045	254	38.7	13.6
5411	Legal services	22	10 354	2 706	571	81	23.4	20.8
54111	Offices of lawyers	22	10 354	2 706	571	81	23.4	20.8
541110	Offices of lawyers	22	10 354	2 706	571	81	23.4	20.8
5411101	Offices of lawyers (except legal aid societies)	22	10 354	2 706	571	81	23.4	20.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	6 725	2 100	427	60	45.5	13.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	6 725	2 100	427	60	45.5	13.2
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	4 770	1 705	389	50	54.2	9.4
5416	Management, scientific, & technical consulting services	8	3 720	1 241	304	28	28.3	–
	FLORAL PARK, NY *							
54	**Professional, scientific, & technical services**	**87**	**58 014**	**22 686**	**5 835**	**630**	**24.5**	**24.4**
541	Professional, scientific, & technical services	87	58 014	22 686	5 835	630	24.5	24.4
5411	Legal services	26	13 789	5 448	1 306	140	29.2	12.9
54111	Offices of lawyers	18	6 098	2 542	600	65	45.1	2.8
541110	Offices of lawyers	18	6 098	2 542	600	65	45.1	2.8
5411101	Offices of lawyers (except legal aid societies)	18	6 098	2 542	600	65	45.1	2.8
54119	Other legal services	8	7 691	2 906	706	75	16.7	20.9
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	18 647	10 411	2 957	266	5.1	52.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	18 647	10 411	2 957	266	5.1	52.9
541211	Offices of certified public accountants	10	14 251	7 747	2 326	178	3.2	63.6
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	7 319	3 214	826	73	63.6	4.3
5416	Management, scientific, & technical consulting services	9	3 435	1 039	191	35	24.6	40.1
5418	Advertising & related services	6	8 416	1 004	213	52	7.6	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	2 598	722	172	34	4.0	–
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	FLORIDA, NY *							
54	**Professional, scientific, & technical services**	**10**	**1 809**	**456**	**90**	**28**	**83.1**	**–**
541	Professional, scientific, & technical services	10	1 809	456	90	28	83.1	–
	FLOWER HILL, NY *							
54	**Professional, scientific, & technical services**	**24**	**6 247**	**2 394**	**213**	**35**	**30.5**	**1.6**
541	Professional, scientific, & technical services	24	6 247	2 394	213	35	30.5	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 750	632	86	8	34.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 750	632	86	8	34.0	–
	FORT EDWARD, NY							
54	**Professional, scientific, & technical services**	**7**	**1 156**	**398**	**63**	**12**	**18.9**	**16.4**
541	Professional, scientific, & technical services	7	1 156	398	63	12	18.9	16.4
	FRANKFORT, NY							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FREDONIA, NY							
54	**Professional, scientific, & technical services**	**20**	**3 816**	**1 436**	**353**	**69**	**41.2**	**.6**
541	Professional, scientific, & technical services	20	3 816	1 436	353	69	41.2	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 418	370	105	22	36.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 418	370	105	22	36.0	–
	FREEPORT, NY *							
54	**Professional, scientific, & technical services**	**98**	**33 458**	**13 238**	**3 174**	**345**	**55.3**	**6.6**
541	Professional, scientific, & technical services	98	33 458	13 238	3 174	345	55.3	6.6
5411	Legal services	21	6 738	2 917	952	83	46.8	17.0
54111	Offices of lawyers	21	6 738	2 917	952	83	46.8	17.0
541110	Offices of lawyers	21	6 738	2 917	952	83	46.8	17.0
5411101	Offices of lawyers (except legal aid societies)	21	6 738	2 917	952	83	46.8	17.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	5 826	2 835	658	97	30.3	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	5 826	2 835	658	97	30.3	3.1
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	6 585	2 760	636	69	73.5	1.5
5415	Computer systems design & related services	22	4 154	1 363	241	24	77.9	4.9
54151	Computer systems design & related services	22	4 154	1 363	241	24	77.9	4.9
5416	Management, scientific, & technical consulting services	11	6 055	2 805	572	42	76.4	7.0
5418	Advertising & related services	6	2 870	348	75	18	–	4.9
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	FULTON, NY							
54	**Professional, scientific, & technical services**	**28**	**5 508**	**2 469**	**629**	**77**	**50.3**	**1.8**
541	Professional, scientific, & technical services	28	5 508	2 469	629	77	50.3	1.8
5413	Architectural, engineering, & related services	4	2 519	1 473	389	16	40.5	–
	GARDEN CITY, NY *							
54	**Professional, scientific, & technical services**	**589**	**522 372**	**189 227**	**42 111**	**3 739**	**26.0**	**6.3**
541	Professional, scientific, & technical services	589	522 372	189 227	42 111	3 739	26.0	6.3
5411	Legal services	410	340 529	118 332	26 078	2 533	25.6	5.6
54111	Offices of lawyers	387	303 539	106 674	23 545	2 259	28.5	4.7
541110	Offices of lawyers	387	303 539	106 674	23 545	2 259	28.5	4.7
5411101	Offices of lawyers (except legal aid societies)	387	303 539	106 674	23 545	2 259	28.5	4.7
54119	Other legal services	23	36 990	11 658	2 533	274	2.1	12.7
541191	Title abstract & settlement offices	16	27 884	8 016	1 678	180	2.7	14.1
541199	All other legal services	7	9 106	3 642	855	94	.3	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	60	41 419	13 241	3 016	335	27.6	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	60	41 419	13 241	3 016	335	27.6	4.3
541211	Offices of certified public accountants	45	37 212	11 995	2 755	308	28.0	3.9
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	12 691	4 900	1 032	107	21.7	10.3
54131	Architectural services	7	5 003	1 903	410	47	5.4	12.7
541310	Architectural services	7	5 003	1 903	410	47	5.4	12.7
5414	Specialized design services	5	3 768	390	54	11	30.1	2.2
5415	Computer systems design & related services	31	67 419	36 993	8 117	465	27.8	5.3
54151	Computer systems design & related services	31	67 419	36 993	8 117	465	27.8	5.3
541511	Custom computer programming services	18	53 406	35 466	7 849	444	11.8	6.7
541512	Computer systems design services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	41	21 437	8 506	1 975	156	41.1	12.0
54161	Management consulting services	34	17 153	6 365	1 426	115	42.5	14.9
541611	Administrative management & general management consulting service	14	8 415	3 495	905	66	22.1	7.3
541612	Human resources & executive search consulting services	10	3 803	1 607	326	26	50.2	49.8
5418	Advertising & related services	16	33 067	6 432	1 751	89	16.4	13.4
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418909	All other advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	2 042	433	88	43	14.8	17.3
	GATES TOWN, NY							
54	**Professional, scientific, & technical services**	**34**	**13 106**	**5 718**	**1 231**	**186**	**42.6**	**3.5**
541	Professional, scientific, & technical services	34	13 106	5 718	1 231	186	42.6	3.5
5411	Legal services	6	3 029	1 600	314	48	6.1	12.1
54111	Offices of lawyers	6	3 029	1 600	314	48	6.1	12.1
541110	Offices of lawyers	6	3 029	1 600	314	48	6.1	12.1
5411101	Offices of lawyers (except legal aid societies)	6	3 029	1 600	314	48	6.1	12.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 771	1 054	254	56	47.6	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 771	1 054	254	56	47.6	1.2
5413	Architectural, engineering, & related services	10	2 912	1 657	340	44	97.1	–
5418	Advertising & related services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GEDDES TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**12**	**2 677**	**1 054**	**224**	**60**	**45.5**	**–**
541	Professional, scientific, & technical services	12	2 677	1 054	224	60	45.5	–
	GENESEO, NY							
54	**Professional, scientific, & technical services**	**12**	**2 572**	**958**	**268**	**55**	**70.6**	**–**
541	Professional, scientific, & technical services	12	2 572	958	268	55	70.6	–
	GENEVA, NY *							
54	**Professional, scientific, & technical services**	**39**	**7 276**	**3 053**	**717**	**126**	**40.0**	**35.3**
541	Professional, scientific, & technical services	39	7 276	3 053	717	126	40.0	35.3
5411	Legal services	19	3 329	1 311	294	47	47.4	13.5
54111	Offices of lawyers	19	3 329	1 311	294	47	47.4	13.5
541110	Offices of lawyers	19	3 329	1 311	294	47	47.4	13.5
5411101	Offices of lawyers (except legal aid societies)	19	3 329	1 311	294	47	47.4	13.5
	GENEVA, NY (ONTARIO COUNTY PART) *							
54	**Professional, scientific, & technical services**	**39**	**7 276**	**3 053**	**717**	**126**	**40.0**	**35.3**
541	Professional, scientific, & technical services	39	7 276	3 053	717	126	40.0	35.3
5411	Legal services	19	3 329	1 311	294	47	47.4	13.5
54111	Offices of lawyers	19	3 329	1 311	294	47	47.4	13.5
541110	Offices of lawyers	19	3 329	1 311	294	47	47.4	13.5
5411101	Offices of lawyers (except legal aid societies)	19	3 329	1 311	294	47	47.4	13.5
	GLEN COVE, NY							
54	**Professional, scientific, & technical services**	**80**	**36 905**	**11 229**	**2 104**	**276**	**42.4**	**15.1**
541	Professional, scientific, & technical services	80	36 905	11 229	2 104	276	42.4	15.1
5411	Legal services	19	4 749	938	214	44	82.7	5.0
54111	Offices of lawyers	19	4 749	938	214	44	82.7	5.0
541110	Offices of lawyers	19	4 749	938	214	44	82.7	5.0
5411101	Offices of lawyers (except legal aid societies)	19	4 749	938	214	44	82.7	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 352	1 782	483	51	8.5	84.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 352	1 782	483	51	8.5	84.9
541219	Other accounting services	5	3 697	1 628	456	46	–	100.0
5413	Architectural, engineering, & related services	9	10 644	3 450	472	81	19.1	5.9
5414	Specialized design services	9	1 982	430	80	12	75.3	–
5416	Management, scientific, & technical consulting services	13	7 247	2 797	448	36	20.5	.9
54161	Management consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	5	4 312	515	105	17	84.2	6.4
5419	Other professional, scientific, & technical services	7	D	D	D	a	D	D
54192	Photographic services	6	1 543	357	70	15	70.8	12.4
	GLENS FALLS, NY							
54	**Professional, scientific, & technical services**	**86**	**101 557**	**26 512**	**6 695**	**633**	**9.2**	**1.6**
541	Professional, scientific, & technical services	86	101 557	26 512	6 695	633	9.2	1.6
5411	Legal services	43	15 009	6 388	1 288	184	29.1	2.3
54111	Offices of lawyers	42	D	D	D	c	D	D
541110	Offices of lawyers	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	8 347	2 703	1 312	135	27.1	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	8 347	2 703	1 312	135	27.1	5.8
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	D	D	D	e	D	D
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
	GLENVILLE TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**30**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	30	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	D	D	D	c	D	D
54133	Engineering services	5	D	D	D	c	D	D
541330	Engineering services	5	D	D	D	c	D	D
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GLOVERSVILLE, NY							
54	**Professional, scientific, & technical services**	**31**	**7 122**	**2 406**	**536**	**99**	**48.1**	**7.8**
541	Professional, scientific, & technical services	31	7 122	2 406	536	99	48.1	7.8
5411	Legal services	18	3 658	760	184	42	61.4	1.6
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
	GOSHEN, NY							
54	**Professional, scientific, & technical services**	**66**	**24 167**	**9 086**	**2 034**	**305**	**46.1**	**12.4**
541	Professional, scientific, & technical services	66	24 167	9 086	2 034	305	46.1	12.4
5411	Legal services	43	18 056	6 346	1 370	187	44.8	6.0
54111	Offices of lawyers	37	15 054	4 719	1 087	143	50.3	7.3
541110	Offices of lawyers	37	15 054	4 719	1 087	143	50.3	7.3
5411101	Offices of lawyers (except legal aid societies)	37	15 054	4 719	1 087	143	50.3	7.3
54119	Other legal services	6	3 002	1 627	283	44	17.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 168	358	109	22	82.9	17.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 168	358	109	22	82.9	17.1
5413	Architectural, engineering, & related services	8	1 535	645	144	25	100.0	–
5418	Advertising & related services	3	D	D	D	b	D	D
	GOUVERNEUR, NY							
54	**Professional, scientific, & technical services**	**9**	**1 557**	**401**	**111**	**36**	**57.8**	**–**
541	Professional, scientific, & technical services	9	1 557	401	111	36	57.8	–
	GOWANDA, NY *							
54	**Professional, scientific, & technical services**	**4**	**587**	**110**	**26**	**8**	**30.3**	**–**
	GOWANDA, NY (CATTARAUGUS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**587**	**110**	**26**	**8**	**30.3**	**–**
	GRAND ISLAND TOWN, NY							
54	**Professional, scientific, & technical services**	**37**	**25 536**	**10 439**	**2 454**	**275**	**12.5**	**6.3**
541	Professional, scientific, & technical services	37	25 536	10 439	2 454	275	12.5	6.3
5413	Architectural, engineering, & related services	11	20 730	8 700	2 080	222	4.2	.9
54131	Architectural services	1	D	D	D	c	D	D
541310	Architectural services	1	D	D	D	c	D	D
	GRANVILLE, NY							
54	**Professional, scientific, & technical services**	**6**	**763**	**199**	**44**	**18**	**52.8**	**47.2**
	GREAT NECK, NY *							
54	**Professional, scientific, & technical services**	**54**	**34 601**	**15 299**	**2 703**	**234**	**22.3**	**12.4**
541	Professional, scientific, & technical services	54	34 601	15 299	2 703	234	22.3	12.4
5411	Legal services	14	19 685	10 978	1 877	124	11.0	18.7
54111	Offices of lawyers	14	19 685	10 978	1 877	124	11.0	18.7
541110	Offices of lawyers	14	19 685	10 978	1 877	124	11.0	18.7
5411101	Offices of lawyers (except legal aid societies)	14	19 685	10 978	1 877	124	11.0	18.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	5 652	1 526	351	34	13.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	5 652	1 526	351	34	13.5	–
541211	Offices of certified public accountants	6	5 422	1 482	344	32	9.8	–
5416	Management, scientific, & technical consulting services	11	3 999	1 411	209	31	49.0	1.8
54161	Management consulting services	9	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
54192	Photographic services	3	D	D	D	a	D	D
	GREAT NECK ESTATES, NY *							
54	**Professional, scientific, & technical services**	**13**	**3 804**	**1 235**	**279**	**26**	**40.7**	**34.9**
541	Professional, scientific, & technical services	13	3 804	1 235	279	26	40.7	34.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREAT NECK PLAZA, NY *							
54	**Professional, scientific, & technical services**	**246**	**210 514**	**76 637**	**16 690**	**1 340**	**35.9**	**3.7**
541	Professional, scientific, & technical services	246	210 514	76 637	16 690	1 340	35.9	3.7
5411	Legal services	74	47 745	19 476	4 654	333	32.9	2.0
54111	Offices of lawyers	74	47 745	19 476	4 654	333	32.9	2.0
541110	Offices of lawyers	74	47 745	19 476	4 654	333	32.9	2.0
5411101	Offices of lawyers (except legal aid societies)	74	47 745	19 476	4 654	333	32.9	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	69	47 860	16 732	3 911	348	35.4	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	69	47 860	16 732	3 911	348	35.4	4.8
541211	Offices of certified public accountants	66	46 297	16 197	3 796	334	35.9	2.3
5413	Architectural, engineering, & related services	11	6 601	2 567	489	63	41.4	20.3
5414	Specialized design services	6	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	26	38 265	11 650	2 178	186	54.6	6.1
54151	Computer systems design & related services	26	38 265	11 650	2 178	186	54.6	6.1
541511	Custom computer programming services	12	28 573	8 885	1 490	122	46.4	1.0
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	31	26 557	11 933	2 344	159	30.4	1.7
54161	Management consulting services	22	19 451	9 783	1 920	120	23.4	2.3
541611	Administrative management & general management consulting service	11	14 292	6 765	1 244	76	10.2	1.0
541612	Human resources & executive search consulting services	10	D	D	D	b	D	D
5416122	Executive placement services	9	D	D	D	b	D	D
54162	Environmental consulting services	3	5 822	1 627	373	32	D	–
541620	Environmental consulting services	3	5 822	1 627	373	32	D	–
5417	Scientific research & development services	4	7 053	2 824	631	57	38.9	–
5418	Advertising & related services	14	10 127	3 420	690	61	24.3	–
54182	Public relations agencies	6	6 289	2 347	398	21	26.2	–
541820	Public relations agencies	6	6 289	2 347	398	21	26.2	–
5419	Other professional, scientific, & technical services	11	D	D	D	c	D	D
54191	Marketing research & public opinion polling	9	21 611	6 102	1 354	93	23.9	.2
541910	Marketing research & public opinion polling	9	21 611	6 102	1 354	93	23.9	.2
54192	Photographic services	2	D	D	D	a	D	D
541921	Photographic studios, portrait	2	D	D	D	a	D	D
	GREECE TOWN, NY							
54	**Professional, scientific, & technical services**	**77**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	77	D	D	D	g	D	D
5411	Legal services	18	4 907	960	176	38	59.3	17.1
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	c	D	D
541213	Tax return preparation services	3	D	D	D	c	D	D
5415	Computer systems design & related services	13	D	D	D	f	D	D
54151	Computer systems design & related services	13	D	D	D	f	D	D
541513	Computer facilities management services	1	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	GREENBURGH TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**183**	**173 659**	**48 994**	**10 505**	**860**	**30.3**	**20.9**
541	Professional, scientific, & technical services	183	173 659	48 994	10 505	860	30.3	20.9
5411	Legal services	36	15 113	4 811	1 597	114	50.7	6.6
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	10 797	5 549	976	109	31.2	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	10 797	5 549	976	109	31.2	8.5
541211	Offices of certified public accountants	24	9 100	4 533	747	79	34.1	10.1
541219	Other accounting services	7	1 697	1 016	229	30	15.4	–
5413	Architectural, engineering, & related services	8	D	D	D	a	D	D
5414	Specialized design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	47	76 823	20 051	4 064	283	8.3	19.6
54151	Computer systems design & related services	47	76 823	20 051	4 064	283	8.3	19.6
541511	Custom computer programming services	21	D	D	D	c	D	D
541512	Computer systems design services	24	48 283	10 760	2 171	183	8.0	30.7
5415121	Computer systems integrators	5	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	23	9 059	3 234	648	55	46.1	31.2
54161	Management consulting services	19	6 760	2 418	485	41	57.8	17.1
5417	Scientific research & development services	6	10 434	3 113	709	73	40.3	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREENBURGH TOWN BALANCE, NY *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	16	35 834	6 729	1 431	108	54.0	42.8
54184	Media representatives	1	D	D	D	b	D	D
541840	Media representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
54186	Direct mail advertising	3	D	D	D	b	D	D
541860	Direct mail advertising	3	D	D	D	b	D	D
54189	Other services related to advertising	5	5 292	672	179	19	90.2	–
541890	Other services related to advertising	5	5 292	672	179	19	90.2	–
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54191	Marketing research & public opinion polling	7	9 984	3 289	741	83	37.4	10.6
541910	Marketing research & public opinion polling	7	9 984	3 289	741	83	37.4	10.6
	GREENWOOD LAKE, NY *							
54	**Professional, scientific, & technical services**	**7**	**751**	**213**	**31**	**7**	**100.0**	**–**
	GUILDERLAND TOWN, NY							
54	**Professional, scientific, & technical services**	**51**	**16 024**	**5 491**	**1 108**	**189**	**58.1**	**.9**
541	Professional, scientific, & technical services	51	16 024	5 491	1 108	189	58.1	.9
5411	Legal services	13	2 938	1 120	268	35	52.3	1.2
54111	Offices of lawyers	13	2 938	1 120	268	35	52.3	1.2
541110	Offices of lawyers	13	2 938	1 120	268	35	52.3	1.2
5411101	Offices of lawyers (except legal aid societies)	13	2 938	1 120	268	35	52.3	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 338	466	153	15	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 338	466	153	15	100.0	–
5413	Architectural, engineering, & related services	10	5 021	1 205	256	34	69.0	.3
5418	Advertising & related services	4	D	D	D	a	D	D
	HALFMOON TOWN, NY							
54	**Professional, scientific, & technical services**	**3**	**461**	**202**	**47**	**6**	**D**	**–**
	HAMBURG, NY *							
54	**Professional, scientific, & technical services**	**34**	**9 714**	**2 921**	**679**	**137**	**28.6**	**10.8**
541	Professional, scientific, & technical services	34	9 714	2 921	679	137	28.6	10.8
5411	Legal services	14	7 067	2 088	477	85	13.1	6.6
54111	Offices of lawyers	14	7 067	2 088	477	85	13.1	6.6
541110	Offices of lawyers	14	7 067	2 088	477	85	13.1	6.6
5411101	Offices of lawyers (except legal aid societies)	14	7 067	2 088	477	85	13.1	6.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	984	318	88	23	88.4	10.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	984	318	88	23	88.4	10.8
	HAMBURG TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**32**	**17 485**	**7 766**	**1 778**	**268**	**25.5**	**2.5**
541	Professional, scientific, & technical services	32	17 485	7 766	1 778	268	25.5	2.5
5411	Legal services	9	6 570	2 057	400	71	26.5	6.4
54111	Offices of lawyers	9	6 570	2 057	400	71	26.5	6.4
541110	Offices of lawyers	9	6 570	2 057	400	71	26.5	6.4
5411101	Offices of lawyers (except legal aid societies)	9	6 570	2 057	400	71	26.5	6.4
5413	Architectural, engineering, & related services	6	6 155	3 940	975	99	14.8	–
	HAMILTON, NY							
54	**Professional, scientific, & technical services**	**5**	**4 403**	**1 359**	**309**	**56**	**10.3**	**–**
541	Professional, scientific, & technical services	5	4 403	1 359	309	56	10.3	–
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
54192	Photographic services	1	D	D	D	b	D	D
541921	Photographic studios, portrait	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HARRISON, NY							
54	**Professional, scientific, & technical services**	**135**	**253 361**	**118 996**	**27 354**	**2 209**	**19.2**	**1.8**
541	Professional, scientific, & technical services	135	253 361	118 996	27 354	2 209	19.2	1.8
5411	Legal services	20	18 036	4 348	994	100	27.0	13.5
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	10 564	4 873	757	89	30.2	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	10 564	4 873	757	89	30.2	7.9
541211	Offices of certified public accountants	12	7 384	3 604	594	57	15.0	4.6
541219	Other accounting services	6	D	D	D	a	D	D
5413	Architectural, engineering, & related services	12	53 396	30 267	5 536	429	9.7	.6
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	6	D	D	D	e	D	D
541330	Engineering services	6	D	D	D	e	D	D
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
5414	Specialized design services	7	3 722	1 116	240	30	19.7	–
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	16	10 996	5 713	1 126	73	30.6	.5
54151	Computer systems design & related services	16	10 996	5 713	1 126	73	30.6	.5
541512	Computer systems design services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	40	97 625	49 678	11 789	1 119	10.4	.2
54161	Management consulting services	31	91 945	46 441	11 163	1 018	8.7	–
541611	Administrative management & general management consulting service	15	51 391	37 852	8 302	859	13.1	–
541612	Human resources & executive search consulting services	6	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	3	D	D	D	b	D	D
541613	Marketing consulting services	9	28 972	5 165	896	57	3.6	–
54169	Other scientific & technical consulting services	8	D	D	D	b	D	D
541690	Other scientific & technical consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	14	49 707	19 671	6 151	318	40.7	.1
54182	Public relations agencies	3	6 387	2 680	917	47	D	–
541820	Public relations agencies	3	6 387	2 680	917	47	D	–
54184	Media representatives	1	D	D	D	c	D	D
541840	Media representatives	1	D	D	D	c	D	D
5418402	Publishers' advertising representatives	1	D	D	D	c	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	HASTINGS-ON-HUDSON, NY *							
54	**Professional, scientific, & technical services**	**32**	**10 682**	**3 404**	**539**	**70**	**52.2**	**2.1**
541	Professional, scientific, & technical services	32	10 682	3 404	539	70	52.2	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
	HAVERSTRAW TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**13**	**2 558**	**825**	**154**	**23**	**80.4**	**3.5**
541	Professional, scientific, & technical services	13	2 558	825	154	23	80.4	3.5
	HAVERSTRAW, NY *							
54	**Professional, scientific, & technical services**	**3**	**1 067**	**410**	**92**	**14**	**D**	**9.6**
541	Professional, scientific, & technical services	3	1 067	410	92	14	D	9.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HEMPSTEAD, NY *							
54	**Professional, scientific, & technical services**	**88**	**56 127**	**18 474**	**4 371**	**633**	**30.8**	**3.9**
541	Professional, scientific, & technical services	88	56 127	18 474	4 371	633	30.8	3.9
5411	Legal services	54	33 608	10 008	2 362	298	27.7	5.7
54111	Offices of lawyers	53	D	D	D	e	D	D
541110	Offices of lawyers	53	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	4 266	1 823	424	75	69.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	4 266	1 823	424	75	69.8	–
541219	Other accounting services	5	1 175	497	125	27	79.3	–
5414	Specialized design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	c	D	D
54161	Management consulting services	5	D	D	D	c	D	D
541611	Administrative management & general management consulting service	3	D	D	D	c	D	D
5418	Advertising & related services	3	1 959	575	149	25	D	–
	HEMPSTEAD TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**1 265**	**729 464**	**273 866**	**62 519**	**7 182**	**31.8**	**6.2**
541	Professional, scientific, & technical services	1 265	729 464	273 866	62 519	7 182	31.8	6.2
5411	Legal services	282	224 968	91 869	20 234	1 911	25.8	3.4
54111	Offices of lawyers	262	216 896	88 970	19 645	1 830	25.9	3.2
541110	Offices of lawyers	262	216 896	88 970	19 645	1 830	25.9	3.2
5411101	Offices of lawyers (except legal aid societies)	262	216 896	88 970	19 645	1 830	25.9	3.2
54119	Other legal services	20	8 072	2 899	589	81	23.3	9.4
541191	Title abstract & settlement offices	14	6 812	2 497	483	60	24.6	11.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	292	100 501	34 650	7 525	1 125	46.8	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	292	100 501	34 650	7 525	1 125	46.8	8.8
541211	Offices of certified public accountants	191	66 994	22 399	4 741	588	47.2	7.5
541213	Tax return preparation services	26	5 821	1 308	369	112	81.5	7.7
541219	Other accounting services	74	D	D	D	e	D	D
5413	Architectural, engineering, & related services	107	59 587	25 749	5 621	608	42.0	1.5
54131	Architectural services	20	5 838	1 549	340	53	97.5	.4
541310	Architectural services	20	5 838	1 549	340	53	97.5	.4
54133	Engineering services	57	35 073	16 959	3 710	366	45.8	2.5
541330	Engineering services	57	35 073	16 959	3 710	366	45.8	2.5
54135	Building inspection services	8	3 896	822	200	50	25.5	–
541350	Building inspection services	8	3 896	822	200	50	25.5	–
54137	Surveying & mapping (except geophysical) services	7	3 618	1 627	333	44	11.3	–
541370	Surveying & mapping (except geophysical) services	7	3 618	1 627	333	44	11.3	–
54138	Testing laboratories	9	10 803	4 672	1 006	85	15.9	–
541380	Testing laboratories	9	10 803	4 672	1 006	85	15.9	–
5414	Specialized design services	65	19 899	5 205	1 312	169	64.7	5.3
54141	Interior design services	23	6 872	1 718	351	49	60.2	3.5
541410	Interior design services	23	6 872	1 718	351	49	60.2	3.5
54143	Graphic design services	30	9 077	2 182	528	65	70.1	2.6
541430	Graphic design services	30	9 077	2 182	528	65	70.1	2.6
5414301	Graphic design services (except commercial art & medical artists)	24	6 192	1 019	207	35	60.7	3.8
5414302	Commercial art	6	2 885	1 163	321	30	90.1	–
5415	Computer systems design & related services	196	100 150	60 369	14 408	1 053	34.3	7.4
54151	Computer systems design & related services	196	100 150	60 369	14 408	1 053	34.3	7.4
541511	Custom computer programming services	76	71 118	47 456	11 954	827	24.9	1.6
541512	Computer systems design services	86	19 326	9 071	1 522	120	58.6	16.6
5415122	Computer systems consultants (except systems integrators)	69	12 811	6 392	1 027	74	72.3	11.8
541519	Other computer related services	31	8 867	3 345	799	95	57.8	35.1
5416	Management, scientific, & technical consulting services	175	51 774	18 414	3 353	453	50.1	11.4
54161	Management consulting services	135	39 301	14 234	2 673	282	47.7	13.6
541611	Administrative management & general management consulting service	68	19 925	7 173	1 177	127	44.5	15.1
541612	Human resources & executive search consulting services	26	7 390	3 517	640	60	54.6	3.2
5416122	Executive placement services	14	4 698	2 353	473	46	44.2	–
541613	Marketing consulting services	25	7 743	2 065	573	42	62.6	2.1
541618	Other management consulting services	10	3 099	1 089	226	32	20.7	45.8
54169	Other scientific & technical consulting services	32	10 221	3 576	507	147	56.3	4.7
541690	Other scientific & technical consulting services	32	10 221	3 576	507	147	56.3	4.7
5417	Scientific research & development services	11	22 317	9 741	2 517	166	16.9	16.9
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	c	D	D
5417102	Research & development in the life sciences	4	D	D	D	c	D	D
5418	Advertising & related services	89	131 600	21 732	6 170	1 425	14.5	1.9
54182	Public relations agencies	14	4 558	1 645	379	34	51.9	8.1
541820	Public relations agencies	14	4 558	1 645	379	34	51.9	8.1
54184	Media representatives	6	D	D	D	b	D	D
541840	Media representatives	6	D	D	D	b	D	D
5418402	Publishers' advertising representatives	6	D	D	D	b	D	D
54186	Direct mail advertising	8	14 719	5 025	1 087	168	32.8	–
541860	Direct mail advertising	8	14 719	5 025	1 087	168	32.8	–
54189	Other services related to advertising	27	D	D	D	g	D	D
541890	Other services related to advertising	27	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	19	22 941	2 745	624	53	20.0	1.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HEMPSTEAD TOWN BALANCE, NY *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	48	18 668	6 137	1 379	272	30.8	38.0
54192	Photographic services	30	9 765	2 837	551	123	43.0	2.2
541921	Photographic studios, portrait	22	8 204	2 486	469	100	32.2	2.6
54199	All other professional, scientific, & technical services	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	b	D	D
	HENRIETTA TOWN, NY							
54	**Professional, scientific, & technical services**	**57**	**70 987**	**21 259**	**4 782**	**768**	**13.6**	**2.5**
541	Professional, scientific, & technical services	57	70 987	21 259	4 782	768	13.6	2.5
5411	Legal services	6	10 654	1 225	257	42	5.1	1.1
54119	Other legal services	2	D	D	D	b	D	D
541199	All other legal services	1	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 247	1 797	573	249	15.7	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 247	1 797	573	249	15.7	3.0
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	18 778	9 250	2 243	203	19.4	4.0
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
5415	Computer systems design & related services	8	26 970	4 379	895	89	2.1	.5
54151	Computer systems design & related services	8	26 970	4 379	895	89	2.1	.5
541512	Computer systems design services	6	D	D	D	b	D	D
5415121	Computer systems integrators	3	26 259	4 281	879	83	–	–
5418	Advertising & related services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	c	D	D
54192	Photographic services	5	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D
	HERKIMER, NY							
54	**Professional, scientific, & technical services**	**28**	**3 507**	**1 478**	**283**	**124**	**40.9**	**11.5**
541	Professional, scientific, & technical services	28	3 507	1 478	283	124	40.9	11.5
	HIGHLAND FALLS, NY							
54	**Professional, scientific, & technical services**	**4**	**724**	**284**	**74**	**10**	**35.2**	**–**
	HILTON, NY							
54	**Professional, scientific, & technical services**	**6**	**1 044**	**397**	**96**	**12**	**32.7**	**11.0**
541	Professional, scientific, & technical services	6	1 044	397	96	12	32.7	11.0
	HOMER, NY							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	a	D	D
	HOOSICK FALLS, NY							
54	**Professional, scientific, & technical services**	**5**	**1 186**	**236**	**55**	**13**	**46.2**	**16.4**
541	Professional, scientific, & technical services	5	1 186	236	55	13	46.2	16.4
	HORNELL, NY							
54	**Professional, scientific, & technical services**	**18**	**2 732**	**725**	**187**	**53**	**76.6**	**2.0**
541	Professional, scientific, & technical services	18	2 732	725	187	53	76.6	2.0
	HORSEHEADS, NY							
54	**Professional, scientific, & technical services**	**16**	**11 134**	**4 330**	**1 241**	**276**	**9.8**	**52.9**
541	Professional, scientific, & technical services	16	11 134	4 330	1 241	276	9.8	52.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HUDSON, NY							
54	**Professional, scientific, & technical services**	**33**	**14 274**	**6 210**	**1 384**	**197**	**36.9**	**.4**
541	Professional, scientific, & technical services	33	14 274	6 210	1 384	197	36.9	.4
5411	Legal services	16	5 787	2 015	473	72	21.8	.9
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	5 786	3 174	701	95	27.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	5 786	3 174	701	95	27.0	–
541211	Offices of certified public accountants	4	4 978	2 981	629	74	16.7	–
5413	Architectural, engineering, & related services	5	1 550	664	140	19	100.0	–
	HUDSON FALLS, NY							
54	**Professional, scientific, & technical services**	**11**	**1 714**	**459**	**96**	**25**	**83.9**	**16.1**
541	Professional, scientific, & technical services	11	1 714	459	96	25	83.9	16.1
	HUNTINGTON TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**981**	**697 016**	**261 701**	**59 840**	**6 156**	**27.3**	**10.9**
541	Professional, scientific, & technical services	981	697 016	261 701	59 840	6 156	27.3	10.9
5411	Legal services	247	137 817	44 347	9 562	1 205	35.4	5.6
54111	Offices of lawyers	234	129 513	42 039	9 187	1 139	37.1	6.0
541110	Offices of lawyers	234	129 513	42 039	9 187	1 139	37.1	6.0
5411101	Offices of lawyers (except legal aid societies)	234	129 513	42 039	9 187	1 139	37.1	6.0
54119	Other legal services	13	8 304	2 308	375	66	8.2	–
541191	Title abstract & settlement offices	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	191	129 207	48 353	11 762	1 246	21.5	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	191	129 207	48 353	11 762	1 246	21.5	12.8
541211	Offices of certified public accountants	136	67 396	23 611	5 206	600	31.7	22.9
541213	Tax return preparation services	9	1 482	323	205	24	59.9	–
541214	Payroll services	4	D	D	D	f	D	D
541219	Other accounting services	42	D	D	D	b	D	D
5413	Architectural, engineering, & related services	94	133 286	63 091	14 745	1 370	15.9	.6
54131	Architectural services	25	D	D	D	b	D	D
541310	Architectural services	25	D	D	D	b	D	D
54133	Engineering services	53	56 908	27 519	6 395	510	25.1	.4
541330	Engineering services	53	56 908	27 519	6 395	510	25.1	.4
54135	Building inspection services	5	1 618	609	94	7	91.5	–
541350	Building inspection services	5	1 618	609	94	7	91.5	–
54138	Testing laboratories	6	D	D	D	f	D	D
541380	Testing laboratories	6	D	D	D	f	D	D
5414	Specialized design services	43	14 284	3 460	654	74	78.4	10.3
54141	Interior design services	17	D	D	D	b	D	D
541410	Interior design services	17	D	D	D	b	D	D
54143	Graphic design services	24	9 974	2 563	485	46	76.2	13.8
541430	Graphic design services	24	9 974	2 563	485	46	76.2	13.8
5414301	Graphic design services (except commercial art & medical artists)	12	2 870	684	143	19	81.8	4.1
5414302	Commercial art	12	7 104	1 879	342	27	73.9	17.8
5415	Computer systems design & related services	145	110 517	41 648	9 531	762	31.5	35.3
54151	Computer systems design & related services	145	110 517	41 648	9 531	762	31.5	35.3
541511	Custom computer programming services	54	21 087	9 999	2 526	166	45.6	10.6
541512	Computer systems design services	64	72 237	21 891	4 820	443	24.8	50.0
5415121	Computer systems integrators	26	55 576	14 080	3 276	308	4.7	63.4
5415122	Computer systems consultants (except systems integrators)	38	16 661	7 811	1 544	135	92.0	5.6
541519	Other computer related services	26	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	144	60 512	18 823	3 949	374	48.7	1.9
54161	Management consulting services	113	48 232	15 804	3 299	294	50.6	2.3
541611	Administrative management & general management consulting service	48	12 641	5 348	1 178	116	31.1	5.7
541612	Human resources & executive search consulting services	30	18 292	6 278	1 249	118	65.5	–
5416122	Executive placement services	24	16 112	5 555	1 064	105	65.8	–
541613	Marketing consulting services	30	14 338	2 996	582	40	57.6	2.6
54162	Environmental consulting services	7	8 059	1 886	455	48	14.9	–
541620	Environmental consulting services	7	8 059	1 886	455	48	14.9	–
54169	Other scientific & technical consulting services	24	4 221	1 133	195	32	91.9	.3
541690	Other scientific & technical consulting services	24	4 221	1 133	195	32	91.9	.3
5417	Scientific research & development services	11	12 784	6 192	1 636	138	15.2	42.2
5418	Advertising & related services	70	84 038	32 128	7 205	875	13.1	2.9
54181	Advertising agencies	28	15 085	8 108	1 885	162	4.4	10.6
541810	Advertising agencies	28	15 085	8 108	1 885	162	4.4	10.6
54186	Direct mail advertising	9	D	D	D	e	D	D
541860	Direct mail advertising	9	D	D	D	e	D	D
54189	Other services related to advertising	13	D	D	D	c	D	D
541890	Other services related to advertising	13	D	D	D	c	D	D
5418909	All other advertising	2	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HUNTINGTON TOWN BALANCE, NY *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	36	14 571	3 659	796	112	29.7	9.1
54192	Photographic services	22	3 905	795	179	34	69.1	12.2
541921	Photographic studios, portrait	13	2 745	546	134	23	60.5	15.7
54199	All other professional, scientific, & technical services	6	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	b	D	D
	HYDE PARK TOWN, NY							
54	**Professional, scientific, & technical services**	**22**	**5 015**	**2 071**	**496**	**66**	**88.7**	**8.1**
541	Professional, scientific, & technical services	22	5 015	2 071	496	66	88.7	8.1
5413	Architectural, engineering, & related services	6	2 726	1 257	336	46	100.0	–
	ILION, NY							
54	**Professional, scientific, & technical services**	**7**	**1 209**	**356**	**57**	**20**	**79.0**	**9.0**
541	Professional, scientific, & technical services	7	1 209	356	57	20	79.0	9.0
	IRONDEQUOIT TOWN, NY							
54	**Professional, scientific, & technical services**	**61**	**41 695**	**23 092**	**5 320**	**595**	**18.0**	**39.8**
541	Professional, scientific, & technical services	61	41 695	23 092	5 320	595	18.0	39.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	6 215	5 106	1 314	190	16.8	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	6 215	5 106	1 314	190	16.8	1.8
5413	Architectural, engineering, & related services	9	3 115	1 533	365	61	50.0	.8
5415	Computer systems design & related services	13	21 821	12 469	2 770	239	6.2	71.8
54151	Computer systems design & related services	13	21 821	12 469	2 770	239	6.2	71.8
541512	Computer systems design services	6	15 284	8 645	1 935	178	3.4	75.8
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	c	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
	IRVINGTON, NY *							
54	**Professional, scientific, & technical services**	**49**	**42 453**	**16 922**	**3 524**	**292**	**44.7**	**5.3**
541	Professional, scientific, & technical services	49	42 453	16 922	3 524	292	44.7	5.3
5413	Architectural, engineering, & related services	6	2 277	840	202	25	55.2	5.3
5414	Specialized design services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	12	4 793	1 958	462	33	27.6	17.8
54161	Management consulting services	8	4 414	1 783	429	30	23.9	19.0
5418	Advertising & related services	13	21 896	8 725	1 701	106	49.3	4.2
54181	Advertising agencies	7	12 475	5 967	1 379	80	82.0	7.3
541810	Advertising agencies	7	12 475	5 967	1 379	80	82.0	7.3
54182	Public relations agencies	3	D	D	D	a	D	D
541820	Public relations agencies	3	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	4 515	1 204	299	55	70.0	6.1
	ISLANDIA, NY *							
54	**Professional, scientific, & technical services**	**50**	**56 094**	**17 197**	**3 435**	**412**	**57.3**	**5.0**
541	Professional, scientific, & technical services	50	56 094	17 197	3 435	412	57.3	5.0
5411	Legal services	25	14 161	5 491	1 255	181	26.6	6.2
54111	Offices of lawyers	23	D	D	D	c	D	D
541110	Offices of lawyers	23	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	14 780	4 949	913	94	92.2	1.2
54133	Engineering services	8	14 780	4 949	913	94	92.2	1.2
541330	Engineering services	8	14 780	4 949	913	94	92.2	1.2
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	7 980	3 582	708	64	11.4	3.3
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	5	4 866	1 045	214	25	15.2	5.5
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	ISLAND PARK, NY *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ISLIP TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**689**	**548 366**	**204 128**	**44 574**	**6 365**	**29.2**	**12.1**
541	Professional, scientific, & technical services	689	548 366	204 128	44 574	6 365	29.2	12.1
5411	Legal services	197	95 096	29 521	6 566	926	29.9	6.5
54111	Offices of lawyers	190	90 775	28 051	6 289	877	28.7	6.9
541110	Offices of lawyers	190	90 775	28 051	6 289	877	28.7	6.9
5411101	Offices of lawyers (except legal aid societies)	190	90 775	28 051	6 289	877	28.7	6.9
54119	Other legal services	7	4 321	1 470	277	49	56.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	102	80 476	39 383	9 364	1 353	16.0	34.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	102	80 476	39 383	9 364	1 353	16.0	34.8
541211	Offices of certified public accountants	52	26 803	13 145	2 823	330	27.8	4.5
541213	Tax return preparation services	12	5 017	2 229	778	366	31.4	–
541214	Payroll services	8	39 551	20 361	5 006	521	.6	64.1
541219	Other accounting services	30	9 105	3 648	757	136	39.6	15.7
5413	Architectural, engineering, & related services	98	72 641	30 117	6 713	681	37.9	2.3
54131	Architectural services	22	10 898	4 153	861	99	19.6	1.0
541310	Architectural services	22	10 898	4 153	861	99	19.6	1.0
54133	Engineering services	47	42 377	16 972	3 942	350	51.9	.8
541330	Engineering services	47	42 377	16 972	3 942	350	51.9	.8
54134	Drafting services	6	3 757	2 306	470	51	28.3	–
541340	Drafting services	6	3 757	2 306	470	51	28.3	–
54137	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
54138	Testing laboratories	7	D	D	D	c	D	D
541380	Testing laboratories	7	D	D	D	c	D	D
5414	Specialized design services	30	18 725	4 948	962	80	25.6	.1
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
54142	Industrial design services	1	D	D	D	a	D	D
541420	Industrial design services	1	D	D	D	a	D	D
54143	Graphic design services	20	6 148	2 230	487	43	42.9	.2
541430	Graphic design services	20	6 148	2 230	487	43	42.9	.2
5414301	Graphic design services (except commercial art & medical artists)	14	4 083	1 854	416	35	46.2	.3
5415	Computer systems design & related services	102	113 992	44 595	8 674	831	45.3	13.6
54151	Computer systems design & related services	102	113 992	44 595	8 674	831	45.3	13.6
541511	Custom computer programming services	36	54 776	26 173	4 673	430	54.5	1.1
541512	Computer systems design services	50	54 570	16 760	3 655	370	33.7	25.8
5415121	Computer systems integrators	25	42 987	13 185	2 948	273	30.9	32.5
5415122	Computer systems consultants (except systems integrators)	25	11 583	3 575	707	97	44.1	.9
5416	Management, scientific, & technical consulting services	71	50 084	19 539	4 458	517	28.1	18.5
54161	Management consulting services	54	25 979	10 765	2 439	337	41.3	11.5
541611	Administrative management & general management consulting service	23	8 868	3 948	1 062	185	36.2	30.8
541612	Human resources & executive search consulting services	16	8 808	3 517	749	72	64.2	1.6
5416122	Executive placement services	8	D	D	D	b	D	D
541613	Marketing consulting services	8	4 071	1 755	245	23	32.1	2.8
541618	Other management consulting services	3	3 552	1 321	340	52	–	–
54162	Environmental consulting services	9	20 664	7 609	1 670	151	12.1	28.0
541620	Environmental consulting services	9	20 664	7 609	1 670	151	12.1	28.0
54169	Other scientific & technical consulting services	8	3 441	1 165	349	29	24.4	13.8
541690	Other scientific & technical consulting services	8	3 441	1 165	349	29	24.4	13.8
5417	Scientific research & development services	5	D	D	D	b	D	D
5418	Advertising & related services	57	91 884	23 695	5 329	1 411	17.3	5.0
54181	Advertising agencies	21	15 050	6 119	1 289	116	66.4	11.4
541810	Advertising agencies	21	15 050	6 119	1 289	116	66.4	11.4
54185	Display advertising	4	D	D	D	e	D	D
541850	Display advertising	4	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
54186	Direct mail advertising	11	21 037	10 047	2 290	564	15.2	11.5
541860	Direct mail advertising	11	21 037	10 047	2 290	564	15.2	11.5
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	1 311	226	69	18	66.3	33.7
5419	Other professional, scientific, & technical services	27	D	D	D	f	D	D
54191	Marketing research & public opinion polling	4	D	D	D	e	D	D
541910	Marketing research & public opinion polling	4	D	D	D	e	D	D
54192	Photographic services	23	4 305	1 146	259	62	68.4	–
541921	Photographic studios, portrait	12	2 770	725	151	44	50.9	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ITHACA, NY							
54	**Professional, scientific, & technical services**	**137**	**111 120**	**42 472**	**9 844**	**1 215**	**26.5**	**6.5**
541	Professional, scientific, & technical services	137	111 120	42 472	9 844	1 215	26.5	6.5
5411	Legal services	46	16 664	4 400	987	176	31.7	3.7
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	6 739	2 342	567	90	29.9	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	6 739	2 342	567	90	29.9	.3
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	33 289	14 795	3 383	435	32.2	3.4
54131	Architectural services	10	D	D	D	c	D	D
541310	Architectural services	10	D	D	D	c	D	D
54133	Engineering services	10	12 315	4 553	1 300	170	48.4	2.4
541330	Engineering services	10	12 315	4 553	1 300	170	48.4	2.4
5415	Computer systems design & related services	11	31 776	12 650	2 864	295	3.4	2.7
54151	Computer systems design & related services	11	31 776	12 650	2 864	295	3.4	2.7
541512	Computer systems design services	7	D	D	D	c	D	D
5415121	Computer systems integrators	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	13	4 430	1 278	254	21	50.2	45.1
54169	Other scientific & technical consulting services	6	D	D	D	a	D	D
541690	Other scientific & technical consulting services	6	D	D	D	a	D	D
5417	Scientific research & development services	10	12 597	5 495	1 481	145	38.0	19.5
5418	Advertising & related services	8	4 150	1 125	227	37	69.6	3.4
	ITHACA TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**11**	**7 624**	**2 264**	**486**	**49**	**12.1**	**87.4**
541	Professional, scientific, & technical services	11	7 624	2 264	486	49	12.1	87.4
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
	JAMESTOWN, NY							
54	**Professional, scientific, & technical services**	**75**	**27 941**	**10 790**	**2 542**	**394**	**34.7**	**12.2**
541	Professional, scientific, & technical services	75	27 941	10 790	2 542	394	34.7	12.2
5411	Legal services	35	11 293	2 974	758	154	34.7	4.4
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	5 716	2 223	591	122	24.5	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	5 716	2 223	591	122	24.5	1.7
541211	Offices of certified public accountants	9	D	D	D	b	D	D
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	3 746	1 964	434	41	50.0	–
5414	Specialized design services	3	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	JOHNSON CITY, NY *							
54	**Professional, scientific, & technical services**	**21**	**18 485**	**5 177**	**1 260**	**156**	**2.7**	**31.6**
541	Professional, scientific, & technical services	21	18 485	5 177	1 260	156	2.7	31.6
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	JOHNSTOWN, NY							
54	**Professional, scientific, & technical services**	**16**	**3 974**	**1 237**	**288**	**56**	**41.9**	**–**
541	Professional, scientific, & technical services	16	3 974	1 237	288	56	41.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 052	683	147	26	45.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 052	683	147	26	45.9	–
	KENMORE, NY *							
54	**Professional, scientific, & technical services**	**28**	**7 416**	**2 867**	**627**	**109**	**33.9**	**11.0**
541	Professional, scientific, & technical services	28	7 416	2 867	627	109	33.9	11.0
5411	Legal services	14	2 896	830	181	50	31.4	6.0
54111	Offices of lawyers	14	2 896	830	181	50	31.4	6.0
541110	Offices of lawyers	14	2 896	830	181	50	31.4	6.0
5411101	Offices of lawyers (except legal aid societies)	14	2 896	830	181	50	31.4	6.0
	KENT TOWN, NY							
54	**Professional, scientific, & technical services**	**7**	**1 329**	**674**	**147**	**9**	**99.2**	**.8**
541	Professional, scientific, & technical services	7	1 329	674	147	9	99.2	.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KINGS POINT, NY *							
54	**Professional, scientific, & technical services**	**13**	**6 368**	**799**	**215**	**16**	**96.5**	**–**
541	Professional, scientific, & technical services	13	6 368	799	215	16	96.5	–
5414	Specialized design services	4	4 567	99	14	6	100.0	–
54141	Interior design services	3	D	D	D	a	D	D
541410	Interior design services	3	D	D	D	a	D	D
	KINGSTON, NY							
54	**Professional, scientific, & technical services**	**109**	**54 183**	**20 327**	**4 811**	**743**	**30.8**	**11.1**
541	Professional, scientific, & technical services	109	54 183	20 327	4 811	743	30.8	11.1
5411	Legal services	59	20 099	5 936	1 461	211	38.7	6.8
54111	Offices of lawyers	53	D	D	D	c	D	D
541110	Offices of lawyers	53	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 888	1 823	443	63	47.4	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 888	1 823	443	63	47.4	2.9
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	8 732	4 121	983	130	4.9	–
54161	Management consulting services	4	D	D	D	c	D	D
541611	Administrative management & general management consulting service	4	D	D	D	c	D	D
5418	Advertising & related services	10	6 909	1 891	392	63	17.4	–
5419	Other professional, scientific, & technical services	6	D	D	D	c	D	D
	KIRKLAND TOWN, NY							
54	**Professional, scientific, & technical services**	**16**	**5 580**	**1 630**	**378**	**65**	**59.8**	**9.0**
541	Professional, scientific, & technical services	16	5 580	1 630	378	65	59.8	9.0
	KIRYAS JOEL, NY							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	LACKAWANNA, NY							
54	**Professional, scientific, & technical services**	**16**	**2 935**	**1 315**	**501**	**45**	**68.1**	**1.0**
541	Professional, scientific, & technical services	16	2 935	1 315	501	45	68.1	1.0
	LA GRANGE TOWN, NY							
54	**Professional, scientific, & technical services**	**17**	**6 283**	**2 028**	**461**	**49**	**89.9**	**–**
541	Professional, scientific, & technical services	17	6 283	2 028	461	49	89.9	–
5418	Advertising & related services	3	D	D	D	a	D	D
	LAKE GROVE, NY *							
54	**Professional, scientific, & technical services**	**19**	**3 113**	**844**	**174**	**34**	**54.6**	**1.1**
541	Professional, scientific, & technical services	19	3 113	844	174	34	54.6	1.1
	LAKEWOOD, NY							
54	**Professional, scientific, & technical services**	**5**	**2 208**	**988**	**280**	**60**	**60.2**	**13.4**
541	Professional, scientific, & technical services	5	2 208	988	280	60	60.2	13.4
	LANCASTER, NY *							
54	**Professional, scientific, & technical services**	**21**	**10 427**	**3 409**	**717**	**92**	**31.5**	**.5**
541	Professional, scientific, & technical services	21	10 427	3 409	717	92	31.5	.5
5411	Legal services	8	4 140	887	207	27	4.2	.5
54111	Offices of lawyers	8	4 140	887	207	27	4.2	.5
541110	Offices of lawyers	8	4 140	887	207	27	4.2	.5
5411101	Offices of lawyers (except legal aid societies)	8	4 140	887	207	27	4.2	.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LANCASTER TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**26**	**43 633**	**17 797**	**4 449**	**447**	**13.6**	**1.5**
541	Professional, scientific, & technical services	26	43 633	17 797	4 449	447	13.6	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	909	404	76	23	15.8	15.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	909	404	76	23	15.8	15.4
5413	Architectural, engineering, & related services	4	2 365	1 195	282	27	46.5	8.9
5416	Management, scientific, & technical consulting services	7	32 574	14 406	3 695	341	3.4	.9
54162	Environmental consulting services	2	D	D	D	e	D	D
541620	Environmental consulting services	2	D	D	D	e	D	D
5418	Advertising & related services	4	6 410	1 316	267	32	40.1	.3
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	LANSING, NY							
54	**Professional, scientific, & technical services**	**4**	**2 088**	**746**	**139**	**18**	**35.5**	**–**
541	Professional, scientific, & technical services	4	2 088	746	139	18	35.5	–
	LARCHMONT, NY *							
54	**Professional, scientific, & technical services**	**71**	**78 524**	**31 508**	**2 164**	**283**	**16.7**	**11.0**
541	Professional, scientific, & technical services	71	78 524	31 508	2 164	283	16.7	11.0
5411	Legal services	17	5 699	1 143	272	50	55.2	4.2
54111	Offices of lawyers	17	5 699	1 143	272	50	55.2	4.2
541110	Offices of lawyers	17	5 699	1 143	272	50	55.2	4.2
5411101	Offices of lawyers (except legal aid societies)	17	5 699	1 143	272	50	55.2	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	6 336	2 951	570	62	12.1	16.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	6 336	2 951	570	62	12.1	16.6
541211	Offices of certified public accountants	8	5 214	2 499	468	49	11.2	10.2
5414	Specialized design services	4	5 599	924	253	45	8.7	78.8
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	9 853	2 177	364	77	29.5	20.4
54161	Management consulting services	15	D	D	D	b	D	D
541613	Marketing consulting services	3	D	D	D	a	D	D
5418	Advertising & related services	5	4 640	575	105	13	61.9	–
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
54191	Marketing research & public opinion polling	3	D	D	D	a	D	D
541910	Marketing research & public opinion polling	3	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D
541922	Commercial photography	1	D	D	D	a	D	D
	LAWRENCE, NY *							
54	**Professional, scientific, & technical services**	**32**	**7 754**	**2 554**	**462**	**59**	**85.2**	**8.2**
541	Professional, scientific, & technical services	32	7 754	2 554	462	59	85.2	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 517	519	95	16	92.4	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 517	519	95	16	92.4	7.6
	LE RAY TOWN, NY							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	LE ROY, NY							
54	**Professional, scientific, & technical services**	**14**	**4 424**	**1 592**	**346**	**55**	**58.3**	**9.1**
541	Professional, scientific, & technical services	14	4 424	1 592	346	55	58.3	9.1
	LEWISBORO TOWN, NY							
54	**Professional, scientific, & technical services**	**43**	**13 986**	**5 008**	**1 028**	**76**	**65.3**	**.1**
541	Professional, scientific, & technical services	43	13 986	5 008	1 028	76	65.3	.1
5414	Specialized design services	5	1 457	205	27	2	48.5	–
5415	Computer systems design & related services	12	4 620	1 662	294	26	79.0	–
54151	Computer systems design & related services	12	4 620	1 662	294	26	79.0	–
5416	Management, scientific, & technical consulting services	10	3 318	1 667	325	19	71.9	.5
54161	Management consulting services	9	D	D	D	a	D	D
5418	Advertising & related services	5	2 224	762	193	8	51.3	–
	LEWISTON, NY *							
54	**Professional, scientific, & technical services**	**10**	**1 670**	**597**	**129**	**25**	**45.5**	**50.8**
541	Professional, scientific, & technical services	10	1 670	597	129	25	45.5	50.8

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEWISTON TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**9**	**1 106**	**328**	**74**	**22**	**37.5**	**35.0**
541	Professional, scientific, & technical services	9	1 106	328	74	22	37.5	35.0
	LIBERTY, NY							
54	**Professional, scientific, & technical services**	**22**	**5 272**	**1 654**	**320**	**49**	**33.9**	**9.6**
541	Professional, scientific, & technical services	22	5 272	1 654	320	49	33.9	9.6
5411	Legal services	15	3 710	1 104	175	29	33.7	10.2
54111	Offices of lawyers	15	3 710	1 104	175	29	33.7	10.2
541110	Offices of lawyers	15	3 710	1 104	175	29	33.7	10.2
5411101	Offices of lawyers (except legal aid societies)	15	3 710	1 104	175	29	33.7	10.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
	LINDENHURST, NY *							
54	**Professional, scientific, & technical services**	**42**	**13 471**	**4 888**	**1 078**	**168**	**44.6**	**4.9**
541	Professional, scientific, & technical services	42	13 471	4 888	1 078	168	44.6	4.9
5411	Legal services	9	2 790	630	143	28	13.4	7.7
54111	Offices of lawyers	9	2 790	630	143	28	13.4	7.7
541110	Offices of lawyers	9	2 790	630	143	28	13.4	7.7
5411101	Offices of lawyers (except legal aid societies)	9	2 790	630	143	28	13.4	7.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 439	659	151	27	31.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 439	659	151	27	31.7	–
5416	Management, scientific, & technical consulting services	8	3 649	1 349	258	36	42.2	12.3
5418	Advertising & related services	3	D	D	D	b	D	D
	LITTLE FALLS, NY							
54	**Professional, scientific, & technical services**	**9**	**1 999**	**340**	**76**	**17**	**87.9**	**–**
541	Professional, scientific, & technical services	9	1 999	340	76	17	87.9	–
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
	LIVERPOOL, NY *							
54	**Professional, scientific, & technical services**	**25**	**19 550**	**4 048**	**907**	**88**	**13.8**	**2.8**
541	Professional, scientific, & technical services	25	19 550	4 048	907	88	13.8	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	6	5 192	908	160	25	27.8	7.2
5418	Advertising & related services	1	D	D	D	b	D	D
54184	Media representatives	1	D	D	D	b	D	D
541840	Media representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
	LLOYD HARBOR, NY *							
54	**Professional, scientific, & technical services**	**12**	**7 301**	**4 106**	**953**	**58**	**45.3**	**–**
541	Professional, scientific, & technical services	12	7 301	4 106	953	58	45.3	–
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
541512	Computer systems design services	4	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	b	D	D
	LOCKPORT, NY							
54	**Professional, scientific, & technical services**	**66**	**31 058**	**7 103**	**1 747**	**263**	**29.2**	**1.6**
541	Professional, scientific, & technical services	66	31 058	7 103	1 747	263	29.2	1.6
5411	Legal services	40	8 851	2 306	534	128	67.3	4.3
54111	Offices of lawyers	36	7 580	1 938	439	109	75.6	3.7
541110	Offices of lawyers	36	7 580	1 938	439	109	75.6	3.7
5411101	Offices of lawyers (except legal aid societies)	36	7 580	1 938	439	109	75.6	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 514	641	179	44	67.9	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 514	641	179	44	67.9	4.8
5413	Architectural, engineering, & related services	7	19 187	3 964	1 028	89	4.6	–
54133	Engineering services	4	D	D	D	b	D	D
541330	Engineering services	4	D	D	D	b	D	D
	LOCKPORT TOWN, NY							
54	**Professional, scientific, & technical services**	**9**	**2 376**	**978**	**215**	**33**	**40.3**	**49.9**
541	Professional, scientific, & technical services	9	2 376	978	215	33	40.3	49.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LONG BEACH, NY							
54	**Professional, scientific, & technical services**	**50**	**16 795**	**5 839**	**1 121**	**122**	**40.3**	**2.9**
541	Professional, scientific, & technical services	50	16 795	5 839	1 121	122	40.3	2.9
5411	Legal services	10	4 594	951	241	28	16.9	2.9
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 327	578	112	17	95.9	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 327	578	112	17	95.9	1.4
5415	Computer systems design & related services	13	5 616	2 482	470	45	11.2	5.7
54151	Computer systems design & related services	13	5 616	2 482	470	45	11.2	5.7
	LOWVILLE, NY							
54	**Professional, scientific, & technical services**	**15**	**2 556**	**788**	**189**	**48**	**81.5**	**14.7**
541	Professional, scientific, & technical services	15	2 556	788	189	48	81.5	14.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	LYNBROOK, NY *							
54	**Professional, scientific, & technical services**	**60**	**47 714**	**31 021**	**6 488**	**1 577**	**27.8**	**3.1**
541	Professional, scientific, & technical services	60	47 714	31 021	6 488	1 577	27.8	3.1
5411	Legal services	14	6 551	1 363	157	33	92.2	–
54111	Offices of lawyers	14	6 551	1 363	157	33	92.2	–
541110	Offices of lawyers	14	6 551	1 363	157	33	92.2	–
5411101	Offices of lawyers (except legal aid societies)	14	6 551	1 363	157	33	92.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	g	D	D
541214	Payroll services	2	D	D	D	g	D	D
5413	Architectural, engineering, & related services	5	2 592	435	78	9	68.3	31.7
5418	Advertising & related services	3	D	D	D	a	D	D
	LYONS, NY							
54	**Professional, scientific, & technical services**	**12**	**2 137**	**794**	**178**	**43**	**33.5**	**24.4**
541	Professional, scientific, & technical services	12	2 137	794	178	43	33.5	24.4
	LYSANDER TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**10**	**2 809**	**1 096**	**293**	**39**	**72.4**	**6.3**
541	Professional, scientific, & technical services	10	2 809	1 096	293	39	72.4	6.3
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	MALONE, NY							
54	**Professional, scientific, & technical services**	**18**	**4 119**	**1 837**	**380**	**70**	**66.4**	**.5**
541	Professional, scientific, & technical services	18	4 119	1 837	380	70	66.4	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	MALTA TOWN, NY							
54	**Professional, scientific, & technical services**	**8**	**1 075**	**284**	**58**	**13**	**75.8**	**–**
541	Professional, scientific, & technical services	8	1 075	284	58	13	75.8	–
	MALVERNE, NY *							
54	**Professional, scientific, & technical services**	**20**	**5 917**	**1 867**	**335**	**34**	**83.3**	**.6**
541	Professional, scientific, & technical services	20	5 917	1 867	335	34	83.3	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
	MAMAKATING TOWN, NY							
54	**Professional, scientific, & technical services**	**12**	**4 134**	**906**	**206**	**45**	**96.2**	**–**
541	Professional, scientific, & technical services	12	4 134	906	206	45	96.2	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MAMARONECK, NY *							
54	**Professional, scientific, & technical services**	**97**	**70 056**	**24 867**	**5 158**	**507**	**32.7**	**37.6**
541	Professional, scientific, & technical services	97	70 056	24 867	5 158	507	32.7	37.6
5411	Legal services	18	12 873	4 774	1 069	124	19.0	6.2
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
54119	Other legal services	1	D	D	D	b	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	4 613	1 642	257	37	66.3	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	4 613	1 642	257	37	66.3	8.0
541211	Offices of certified public accountants	10	4 133	1 370	205	28	66.4	5.9
5413	Architectural, engineering, & related services	8	1 889	485	124	19	84.8	–
5414	Specialized design services	5	3 448	782	136	13	10.8	–
54141	Interior design services	4	D	D	D	a	D	D
541410	Interior design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	15	5 685	2 122	356	38	17.0	67.8
54151	Computer systems design & related services	15	5 685	2 122	356	38	17.0	67.8
541512	Computer systems design services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	8 616	2 668	373	39	62.1	37.9
54161	Management consulting services	16	D	D	D	b	D	D
5418	Advertising & related services	9	8 410	3 665	852	61	86.5	2.8
5419	Other professional, scientific, & technical services	6	D	D	D	c	D	D
54191	Marketing research & public opinion polling	2	D	D	D	c	D	D
541910	Marketing research & public opinion polling	2	D	D	D	c	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	MAMARONECK TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**35**	**9 729**	**4 303**	**796**	**64**	**62.0**	**11.3**
541	Professional, scientific, & technical services	35	9 729	4 303	796	64	62.0	11.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	981	325	35	8	80.2	19.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	981	325	35	8	80.2	19.8
5416	Management, scientific, & technical consulting services	8	2 950	1 646	319	12	37.8	–
	MANLIUS, NY *							
54	**Professional, scientific, & technical services**	**17**	**7 622**	**2 201**	**461**	**87**	**63.5**	**3.2**
541	Professional, scientific, & technical services	17	7 622	2 201	461	87	63.5	3.2
5413	Architectural, engineering, & related services	5	4 190	1 393	275	43	83.4	.2
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	MANLIUS TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**35**	**5 589**	**1 969**	**403**	**74**	**70.3**	**1.2**
541	Professional, scientific, & technical services	35	5 589	1 969	403	74	70.3	1.2
	MANORHAVEN, NY *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	MASSAPEQUA PARK, NY *							
54	**Professional, scientific, & technical services**	**42**	**10 466**	**2 994**	**560**	**83**	**75.9**	**3.4**
541	Professional, scientific, & technical services	42	10 466	2 994	560	83	75.9	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 013	347	76	12	83.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 013	347	76	12	83.1	–
5413	Architectural, engineering, & related services	7	1 326	689	102	15	47.4	–
5416	Management, scientific, & technical consulting services	10	3 724	803	139	35	72.0	1.1
	MASSENA, NY							
54	**Professional, scientific, & technical services**	**17**	**4 030**	**1 145**	**305**	**69**	**39.1**	**5.2**
541	Professional, scientific, & technical services	17	4 030	1 145	305	69	39.1	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	MAYBROOK, NY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MECHANICVILLE, NY							
54	**Professional, scientific, & technical services**	**12**	**3 401**	**1 241**	**284**	**50**	**28.2**	**3.7**
541	Professional, scientific, & technical services	12	3 401	1 241	284	50	28.2	3.7
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	MEDINA, NY							
54	**Professional, scientific, & technical services**	**11**	**1 054**	**284**	**61**	**21**	**33.3**	**14.7**
541	Professional, scientific, & technical services	11	1 054	284	61	21	33.3	14.7
	MENANDS, NY *							
54	**Professional, scientific, & technical services**	**14**	**13 568**	**5 478**	**814**	**103**	**24.3**	**3.5**
541	Professional, scientific, & technical services	14	13 568	5 478	814	103	24.3	3.5
5411	Legal services	4	D	D	D	b	D	D
54111	Offices of lawyers	4	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	4	D	D	D	b	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	2	D	D	D	a	D	D
	MIDDLETOWN, NY							
54	**Professional, scientific, & technical services**	**80**	**18 976**	**8 231**	**1 667**	**272**	**47.7**	**3.6**
541	Professional, scientific, & technical services	80	18 976	8 231	1 667	272	47.7	3.6
5411	Legal services	34	6 919	2 548	495	81	40.8	1.2
54111	Offices of lawyers	33	D	D	D	b	D	D
541110	Offices of lawyers	33	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 643	2 582	548	79	20.8	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 643	2 582	548	79	20.8	4.3
541211	Offices of certified public accountants	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	3 986	1 583	357	53	89.1	–
	MILTON TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**8**	**1 733**	**639**	**139**	**15**	**60.6**	**–**
541	Professional, scientific, & technical services	8	1 733	639	139	15	60.6	–
	MINEOLA, NY *							
54	**Professional, scientific, & technical services**	**239**	**224 975**	**98 980**	**19 734**	**1 823**	**25.5**	**1.7**
541	Professional, scientific, & technical services	239	224 975	98 980	19 734	1 823	25.5	1.7
5411	Legal services	167	151 703	65 308	13 436	1 205	28.4	2.1
54111	Offices of lawyers	161	147 876	63 983	13 202	1 177	28.6	2.2
541110	Offices of lawyers	161	147 876	63 983	13 202	1 177	28.6	2.2
5411101	Offices of lawyers (except legal aid societies)	161	147 876	63 983	13 202	1 177	28.6	2.2
54119	Other legal services	6	3 827	1 325	234	28	17.5	–
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	18 105	13 657	1 563	181	27.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	18 105	13 657	1 563	181	27.2	–
541211	Offices of certified public accountants	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	20 840	10 902	2 559	213	7.4	–
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
54133	Engineering services	4	D	D	D	c	D	D
541330	Engineering services	4	D	D	D	c	D	D
5414	Specialized design services	5	4 723	713	163	20	61.9	–
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	18	11 241	3 552	982	88	30.4	3.9
54151	Computer systems design & related services	18	11 241	3 552	982	88	30.4	3.9
541511	Custom computer programming services	10	6 768	2 397	583	46	42.3	.9
541512	Computer systems design services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	7 746	2 510	432	25	13.6	–
54161	Management consulting services	4	D	D	D	a	D	D
54169	Other scientific & technical consulting services	2	D	D	D	a	D	D
541690	Other scientific & technical consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MINOA, NY *							
54	**Professional, scientific, & technical services**	**4**	**630**	**183**	**41**	**9**	**100.0**	**–**
	MONROE, NY							
54	**Professional, scientific, & technical services**	**34**	**10 162**	**4 371**	**666**	**115**	**63.3**	**9.2**
541	Professional, scientific, & technical services	34	10 162	4 371	666	115	63.3	9.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 178	535	83	31	91.1	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 178	535	83	31	91.1	8.9
5413	Architectural, engineering, & related services	6	1 687	928	156	20	6.8	46.3
5418	Advertising & related services	2	D	D	D	b	D	D
	MONTEBELLO, NY *							
54	**Professional, scientific, & technical services**	**37**	**20 146**	**9 892**	**2 204**	**206**	**31.8**	**3.9**
541	Professional, scientific, & technical services	37	20 146	9 892	2 204	206	31.8	3.9
5411	Legal services	14	4 545	1 394	295	50	69.6	5.1
54111	Offices of lawyers	14	4 545	1 394	295	50	69.6	5.1
541110	Offices of lawyers	14	4 545	1 394	295	50	69.6	5.1
5411101	Offices of lawyers (except legal aid societies)	14	4 545	1 394	295	50	69.6	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 968	1 764	357	55	22.5	9.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 968	1 764	357	55	22.5	9.2
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
541511	Custom computer programming services	2	D	D	D	b	D	D
	MONTGOMERY, NY							
54	**Professional, scientific, & technical services**	**13**	**5 865**	**3 049**	**924**	**66**	**14.6**	**–**
541	Professional, scientific, & technical services	13	5 865	3 049	924	66	14.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	MONTICELLO, NY							
54	**Professional, scientific, & technical services**	**48**	**15 552**	**3 865**	**875**	**183**	**60.3**	**6.9**
541	Professional, scientific, & technical services	48	15 552	3 865	875	183	60.3	6.9
5411	Legal services	26	8 425	2 386	528	102	54.0	11.3
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 079	546	144	35	99.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 079	546	144	35	99.1	–
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D
	MOREAU TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	MORRISVILLE, NY							
54	**Professional, scientific, & technical services**	**5**	**1 476**	**405**	**95**	**14**	**10.2**	**10.6**
541	Professional, scientific, & technical services	5	1 476	405	95	14	10.2	10.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOUNT KISCO, NY							
54	**Professional, scientific, & technical services**	**82**	**47 578**	**21 076**	**4 562**	**365**	**24.9**	**10.1**
541	Professional, scientific, & technical services	82	47 578	21 076	4 562	365	24.9	10.1
5411	Legal services	29	16 750	6 865	1 467	132	27.5	2.0
54111	Offices of lawyers	28	D	D	D	c	D	D
541110	Offices of lawyers	28	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 582	916	143	18	60.3	20.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 582	916	143	18	60.3	20.2
5413	Architectural, engineering, & related services	6	4 389	1 765	375	42	44.7	12.0
5414	Specialized design services	5	5 296	2 007	444	42	5.4	–
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	10	5 984	3 705	966	58	8.6	32.1
54151	Computer systems design & related services	10	5 984	3 705	966	58	8.6	32.1
5416	Management, scientific, & technical consulting services	13	6 140	3 569	670	39	36.0	2.9
54161	Management consulting services	13	6 140	3 569	670	39	36.0	2.9
5418	Advertising & related services	5	2 781	1 313	278	15	14.9	39.3
5419	Other professional, scientific, & technical services	5	3 656	936	219	19	8.7	6.5
54199	All other professional, scientific, & technical services	1	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	a	D	D
	MOUNT MORRIS, NY							
54	**Professional, scientific, & technical services**	**7**	**1 737**	**864**	**192**	**33**	**51.2**	**–**
541	Professional, scientific, & technical services	7	1 737	864	192	33	51.2	–
	MOUNT PLEASANT TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**162**	**373 330**	**118 070**	**30 196**	**2 033**	**13.6**	**17.7**
541	Professional, scientific, & technical services	162	373 330	118 070	30 196	2 033	13.6	17.7
5411	Legal services	23	11 906	3 262	782	83	45.2	8.2
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	15 428	5 206	1 278	149	30.5	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	15 428	5 206	1 278	149	30.5	9.1
541211	Offices of certified public accountants	17	13 857	4 738	1 185	126	26.0	10.2
5413	Architectural, engineering, & related services	23	111 965	19 643	4 795	354	4.2	12.5
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
54133	Engineering services	14	100 913	15 156	3 675	267	2.6	13.9
541330	Engineering services	14	100 913	15 156	3 675	267	2.6	13.9
5415	Computer systems design & related services	29	110 951	29 006	6 692	454	5.5	.3
54151	Computer systems design & related services	29	110 951	29 006	6 692	454	5.5	.3
541511	Custom computer programming services	12	D	D	D	c	D	D
541512	Computer systems design services	13	69 682	16 479	4 603	311	5.2	.4
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	30	62 277	27 970	9 191	395	17.6	72.4
54161	Management consulting services	24	58 173	25 939	8 456	364	17.5	75.6
541611	Administrative management & general management consulting service	5	D	D	D	e	D	D
541613	Marketing consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	8	33 956	22 113	5 252	284	19.5	.2
54171	R&D in the physical, engineering, & life sciences	8	33 956	22 113	5 252	284	19.5	.2
541710	R&D in the physical, engineering, & life sciences	8	33 956	22 113	5 252	284	19.5	.2
5417102	Research & development in the life sciences	5	D	D	D	c	D	D
5418	Advertising & related services	15	16 849	6 402	1 304	124	16.3	25.5
54181	Advertising agencies	9	8 060	3 749	741	49	19.6	45.4
541810	Advertising agencies	9	8 060	3 749	741	49	19.6	45.4
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOUNT VERNON, NY							
54	**Professional, scientific, & technical services**	**80**	**34 503**	**10 132**	**2 236**	**313**	**47.6**	**10.3**
541	Professional, scientific, & technical services	80	34 503	10 132	2 236	313	47.6	10.3
5411	Legal services	22	7 142	1 462	385	61	66.7	5.6
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 279	770	211	28	67.7	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 279	770	211	28	67.7	5.1
5413	Architectural, engineering, & related services	10	5 937	1 354	351	47	31.3	30.3
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	8 349	2 083	426	61	52.3	2.3
54161	Management consulting services	10	6 062	1 358	241	26	41.8	3.1
5418	Advertising & related services	6	3 905	1 905	432	64	61.4	–
	MUNSEY PARK, NY *							
54	**Professional, scientific, & technical services**	**5**	**4 817**	**1 452**	**275**	**23**	**8.9**	**–**
541	Professional, scientific, & technical services	5	4 817	1 452	275	23	8.9	–
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	MUTTONTOWN, NY *							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	a	D	D
	NEWARK, NY							
54	**Professional, scientific, & technical services**	**15**	**5 529**	**2 300**	**586**	**75**	**71.3**	**–**
541	Professional, scientific, & technical services	15	5 529	2 300	586	75	71.3	–
	NEWBURGH, NY							
54	**Professional, scientific, & technical services**	**57**	**86 661**	**26 223**	**6 357**	**578**	**34.1**	**.8**
541	Professional, scientific, & technical services	57	86 661	26 223	6 357	578	34.1	.8
5411	Legal services	35	33 806	14 986	3 370	320	70.9	1.0
54111	Offices of lawyers	34	D	D	D	e	D	D
541110	Offices of lawyers	34	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 070	304	64	12	80.4	19.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 070	304	64	12	80.4	19.6
5413	Architectural, engineering, & related services	7	4 597	2 066	482	53	57.8	2.4
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
5415121	Computer systems integrators	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
54184	Media representatives	1	D	D	D	b	D	D
541840	Media representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
	NEWBURGH TOWN, NY							
54	**Professional, scientific, & technical services**	**41**	**18 168**	**7 373**	**1 620**	**198**	**32.5**	**10.2**
541	Professional, scientific, & technical services	41	18 168	7 373	1 620	198	32.5	10.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	7 399	2 932	703	103	4.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	7 399	2 932	703	103	4.7	–
541211	Offices of certified public accountants	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	1 415	456	102	14	100.0	–
5416	Management, scientific, & technical consulting services	11	3 215	1 657	279	25	52.8	9.6
54161	Management consulting services	11	3 215	1 657	279	25	52.8	9.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW CASTLE TOWN, NY							
54	**Professional, scientific, & technical services**	**79**	**28 809**	**11 034**	**1 948**	**171**	**52.4**	**6.3**
541	Professional, scientific, & technical services	79	28 809	11 034	1 948	171	52.4	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	944	382	115	22	34.3	65.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	944	382	115	22	34.3	65.7
5413	Architectural, engineering, & related services	9	5 581	1 583	381	31	82.8	–
5414	Specialized design services	5	2 750	1 510	267	24	11.0	–
54143	Graphic design services	5	2 750	1 510	267	24	11.0	–
541430	Graphic design services	5	2 750	1 510	267	24	11.0	–
5415	Computer systems design & related services	16	6 706	2 576	537	30	28.7	–
54151	Computer systems design & related services	16	6 706	2 576	537	30	28.7	–
5416	Management, scientific, & technical consulting services	26	6 961	3 058	437	31	62.6	4.7
54161	Management consulting services	19	6 133	2 696	383	23	60.9	2.0
5418	Advertising & related services	5	1 459	298	39	4	100.0	–
	NEW HARTFORD TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**37**	**11 960**	**4 391**	**1 077**	**186**	**39.9**	**5.6**
541	Professional, scientific, & technical services	37	11 960	4 391	1 077	186	39.9	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 481	1 676	437	60	28.3	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 481	1 676	437	60	28.3	10.5
5413	Architectural, engineering, & related services	5	2 684	935	244	21	57.2	6.0
5418	Advertising & related services	2	D	D	D	b	D	D
	NEW HEMPSTEAD, NY *							
54	**Professional, scientific, & technical services**	**8**	**2 164**	**599**	**70**	**11**	**80.4**	**19.6**
541	Professional, scientific, & technical services	8	2 164	599	70	11	80.4	19.6
	NEW HYDE PARK, NY *							
54	**Professional, scientific, & technical services**	**43**	**34 651**	**14 487**	**3 604**	**299**	**20.3**	**2.0**
541	Professional, scientific, & technical services	43	34 651	14 487	3 604	299	20.3	2.0
5411	Legal services	8	14 495	8 686	2 335	111	4.6	.4
54111	Offices of lawyers	7	D	D	D	c	D	D
541110	Offices of lawyers	7	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 794	697	162	28	54.5	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 794	697	162	28	54.5	5.4
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	8 747	3 286	670	111	34.9	–
5416	Management, scientific, & technical consulting services	5	3 016	776	238	22	19.1	–
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	NEW PALTZ, NY							
54	**Professional, scientific, & technical services**	**29**	**7 092**	**2 364**	**567**	**79**	**47.9**	**15.4**
541	Professional, scientific, & technical services	29	7 092	2 364	567	79	47.9	15.4
5411	Legal services	14	3 442	1 087	274	41	46.7	9.8
54111	Offices of lawyers	14	3 442	1 087	274	41	46.7	9.8
541110	Offices of lawyers	14	3 442	1 087	274	41	46.7	9.8
5411101	Offices of lawyers (except legal aid societies)	14	3 442	1 087	274	41	46.7	9.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW ROCHELLE, NY							
54	**Professional, scientific, & technical services**	**175**	**61 471**	**22 914**	**5 325**	**1 416**	**38.3**	**19.5**
541	Professional, scientific, & technical services	175	61 471	22 914	5 325	1 416	38.3	19.5
5411	Legal services	37	11 446	2 430	543	70	40.0	10.1
54111	Offices of lawyers	36	D	D	D	b	D	D
541110	Offices of lawyers	36	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	10 840	5 416	1 366	148	24.5	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	10 840	5 416	1 366	148	24.5	7.1
541211	Offices of certified public accountants	22	7 192	2 852	702	74	30.3	4.9
541219	Other accounting services	6	1 480	798	226	18	25.3	20.9
5413	Architectural, engineering, & related services	13	5 855	1 832	431	42	6.4	5.1
5415	Computer systems design & related services	21	6 456	2 322	809	37	47.1	10.7
54151	Computer systems design & related services	21	6 456	2 322	809	37	47.1	10.7
5416	Management, scientific, & technical consulting services	36	7 575	3 015	509	62	60.1	5.9
54161	Management consulting services	27	5 934	2 641	451	57	51.4	7.2
5418	Advertising & related services	13	7 154	3 812	740	735	85.7	.1
54189	Other services related to advertising	2	D	D	D	f	D	D
541890	Other services related to advertising	2	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	13	11 041	3 683	826	309	13.3	77.6
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	NEW SQUARE, NY *							
54	**Professional, scientific, & technical services**	**3**	**313**	**123**	**12**	**7**	**100.0**	**–**
	NEW WINDSOR TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**39**	**16 362**	**7 822**	**1 572**	**234**	**24.3**	**26.0**
541	Professional, scientific, & technical services	39	16 362	7 822	1 572	234	24.3	26.0
5411	Legal services	14	7 250	3 438	761	80	7.8	–
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	4 971	2 664	501	112	17.1	82.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	4 971	2 664	501	112	17.1	82.9
541211	Offices of certified public accountants	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	5	1 834	674	135	18	17.7	3.1
	NEW YORK, NY *							
54	**Professional, scientific, & technical services**	**19 790**	**40 075 328**	**15 355 438**	**3 430 178**	**249 961**	**12.7**	**8.7**
541	Professional, scientific, & technical services	19 790	40 075 328	15 355 438	3 430 178	249 961	12.7	8.7
5411	Legal services	5 486	14 048 344	4 640 832	1 018 899	70 232	9.8	4.6
54111	Offices of lawyers	5 321	13 868 614	4 582 112	1 005 853	68 694	9.7	4.7
541110	Offices of lawyers	5 321	13 868 614	4 582 112	1 005 853	68 694	9.7	4.7
5411101	Offices of lawyers (except legal aid societies)	5 321	13 868 614	4 582 112	1 005 853	68 694	9.7	4.7
54119	Other legal services	165	179 730	58 720	13 046	1 538	18.6	3.4
541191	Title abstract & settlement offices	95	107 388	37 760	7 271	872	19.9	4.1
541199	All other legal services	70	72 342	20 960	5 775	666	16.6	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 020	4 906 140	1 937 902	441 110	46 420	7.8	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 020	4 906 140	1 937 902	441 110	46 420	7.8	7.0
541211	Offices of certified public accountants	1 224	3 702 864	1 215 892	287 177	23 893	7.5	6.9
541213	Tax return preparation services	194	44 474	16 939	5 742	2 753	31.2	8.1
541214	Payroll services	101	888 846	613 853	128 504	16 695	1.9	6.1
541219	Other accounting services	501	269 956	91 218	19 687	3 079	28.1	12.6
5413	Architectural, engineering, & related services	1 615	2 700 121	1 063 925	232 190	20 712	16.6	4.4
54131	Architectural services	879	1 022 110	391 813	83 878	7 899	20.4	2.1
541310	Architectural services	879	1 022 110	391 813	83 878	7 899	20.4	2.1
54133	Engineering services	583	1 566 724	615 554	135 823	11 444	13.3	5.5
541330	Engineering services	583	1 566 724	615 554	135 823	11 444	13.3	5.5
54134	Drafting services	29	36 287	22 917	5 144	477	7.1	2.6
541340	Drafting services	29	36 287	22 917	5 144	477	7.1	2.6
54135	Building inspection services	43	17 177	6 379	1 179	151	51.2	18.8
541350	Building inspection services	43	17 177	6 379	1 179	151	51.2	18.8
54137	Surveying & mapping (except geophysical) services	34	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	34	D	D	D	c	D	D
54138	Testing laboratories	44	40 618	18 190	4 193	513	40.6	12.7
541380	Testing laboratories	44	40 618	18 190	4 193	513	40.6	12.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK, NY *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	1 970	1 720 148	509 076	110 375	10 008	28.0	7.0
54141	Interior design services	571	522 696	123 854	24 695	2 366	29.4	5.6
541410	Interior design services	571	522 696	123 854	24 695	2 366	29.4	5.6
54142	Industrial design services	61	69 556	26 020	5 660	486	12.7	8.6
541420	Industrial design services	61	69 556	26 020	5 660	486	12.7	8.6
54143	Graphic design services	1 137	1 018 992	324 847	72 921	6 340	27.3	7.0
541430	Graphic design services	1 137	1 018 992	324 847	72 921	6 340	27.3	7.0
5414301	Graphic design services (except commercial art & medical artists)	982	858 673	286 341	65 319	5 501	28.6	7.2
5414302	Commercial art	154	D	D	D	f	D	D
54149	Other specialized design services	201	108 904	34 355	7 099	816	36.3	12.6
541490	Other specialized design services	201	108 904	34 355	7 099	816	36.3	12.6
5415	Computer systems design & related services	2 548	3 251 103	1 389 243	312 429	20 153	21.0	19.5
54151	Computer systems design & related services	2 548	3 251 103	1 389 243	312 429	20 153	21.0	19.5
541511	Custom computer programming services	1 154	1 601 868	720 369	169 571	10 338	18.3	20.5
541512	Computer systems design services	991	1 345 973	513 061	109 715	7 576	23.0	20.1
5415121	Computer systems integrators	211	648 080	191 443	42 897	3 042	9.8	30.8
5415122	Computer systems consultants (except systems integrators)	780	697 893	321 618	66 818	4 534	35.3	10.3
541513	Computer facilities management services	47	D	D	D	f	D	D
541519	Other computer related services	356	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	2 711	4 777 617	2 185 964	446 498	25 558	14.8	9.8
54161	Management consulting services	2 279	4 508 573	2 080 649	423 897	23 573	14.0	9.3
541611	Administrative management & general management consulting service	882	2 707 049	1 281 803	255 828	12 391	7.1	8.3
541612	Human resources & executive search consulting services	767	1 177 328	587 996	123 972	7 594	20.4	9.8
5416121	Actuarial consulting	19	98 999	51 122	10 665	668	10.1	2.5
5416122	Executive placement services	558	825 971	422 544	83 462	4 832	21.1	8.2
5416123	Human resources & personnel management consulting	190	252 358	114 330	29 845	2 094	21.9	17.9
541613	Marketing consulting services	494	448 715	143 695	30 843	2 450	39.9	15.2
541614	Process, physical distribution, & logistics consulting services	57	45 459	19 414	3 481	324	23.8	5.6
541618	Other management consulting services	79	130 022	47 741	9 773	814	6.9	5.0
54162	Environmental consulting services	65	47 527	20 613	4 603	513	39.0	8.4
541620	Environmental consulting services	65	47 527	20 613	4 603	513	39.0	8.4
54169	Other scientific & technical consulting services	367	221 517	84 702	17 998	1 472	26.0	20.0
541690	Other scientific & technical consulting services	367	221 517	84 702	17 998	1 472	26.0	20.0
5417	Scientific research & development services	120	212 483	78 029	17 397	1 189	9.7	34.8
54171	R&D in the physical, engineering, & life sciences	84	144 752	50 130	11 470	817	11.8	22.2
541710	R&D in the physical, engineering, & life sciences	84	144 752	50 130	11 470	817	11.8	22.2
5417101	R&D in the physical & engineering sciences	44	56 885	16 027	3 175	243	19.3	24.8
5417102	Research & development in the life sciences	40	87 867	34 103	8 295	574	6.9	20.5
54172	Research & development in the social sciences & humanities	36	67 731	27 899	5 927	372	5.2	61.9
541720	R&D in the social sciences & humanities	36	67 731	27 899	5 927	372	5.2	61.9
5418	Advertising & related services	2 198	7 189 433	3 143 736	763 410	46 347	9.8	13.8
54181	Advertising agencies	814	4 019 822	2 024 047	506 665	27 193	5.7	14.1
541810	Advertising agencies	814	4 019 822	2 024 047	506 665	27 193	5.7	14.1
54182	Public relations agencies	698	1 033 738	459 023	99 490	7 135	15.8	5.8
541820	Public relations agencies	698	1 033 738	459 023	99 490	7 135	15.8	5.8
54183	Media buying services	79	D	D	D	g	D	D
541830	Media buying services	79	D	D	D	g	D	D
54184	Media representatives	177	579 321	234 485	58 056	3 423	9.8	20.8
541840	Media representatives	177	579 321	234 485	58 056	3 423	9.8	20.8
5418401	Radio & television advertising representatives	83	348 697	182 825	45 028	2 589	5.1	27.1
5418402	Publishers' advertising representatives	94	230 624	51 660	13 028	834	16.9	11.3
54185	Display advertising	70	410 531	57 717	13 891	1 111	11.3	4.1
541850	Display advertising	70	410 531	57 717	13 891	1 111	11.3	4.1
5418501	Display advertising (except outdoor)	32	D	D	D	f	D	D
5418502	Outdoor advertising services	38	D	D	D	e	D	D
54186	Direct mail advertising	107	462 021	180 878	44 522	3 558	15.2	8.1
541860	Direct mail advertising	107	462 021	180 878	44 522	3 558	15.2	8.1
54187	Advertising material distribution services	19	136 643	26 606	5 484	952	9.4	83.0
541870	Advertising material distribution services	19	136 643	26 606	5 484	952	9.4	83.0
54189	Other services related to advertising	234	D	D	D	g	D	D
541890	Other services related to advertising	234	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	113	161 847	18 224	4 354	424	33.9	5.8
5418903	Sign painting & lettering shop	57	22 777	6 669	1 199	262	37.0	34.7
5418909	All other advertising	62	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	1 122	1 269 939	406 731	87 870	9 342	22.6	8.0
54191	Marketing research & public opinion polling	229	679 999	227 014	51 500	5 004	15.6	7.5
541910	Marketing research & public opinion polling	229	679 999	227 014	51 500	5 004	15.6	7.5
54192	Photographic services	742	472 103	138 421	28 917	3 251	34.4	2.7
541921	Photographic studios, portrait	262	104 856	28 122	5 272	847	38.2	3.2
541922	Commercial photography	480	367 247	110 299	23 645	2 404	33.3	2.5
54193	Translation & interpretation services	62	55 809	21 371	3 961	526	11.8	38.9
541930	Translation & interpretation services	62	55 809	21 371	3 961	526	11.8	38.9
54199	All other professional, scientific, & technical services	89	62 028	19 925	3 492	561	20.5	26.0
541990	All other professional, scientific, & technical services	89	62 028	19 925	3 492	561	20.5	26.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK, NY (BRONX COUNTY PART) *							
54	**Professional, scientific, & technical services**	**391**	**158 649**	**50 694**	**10 989**	**1 980**	**41.4**	**9.6**
541	Professional, scientific, & technical services	391	158 649	50 694	10 989	1 980	41.4	9.6
5411	Legal services	157	71 964	21 106	4 190	515	40.6	11.8
54111	Offices of lawyers	151	68 969	20 561	4 057	494	39.8	12.0
541110	Offices of lawyers	151	68 969	20 561	4 057	494	39.8	12.0
5411101	Offices of lawyers (except legal aid societies)	151	68 969	20 561	4 057	494	39.8	12.0
54119	Other legal services	6	2 995	545	133	21	58.2	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	67	23 919	10 512	2 805	845	49.5	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	67	23 919	10 512	2 805	845	49.5	8.6
541213	Tax return preparation services	14	5 859	2 150	928	485	22.1	7.6
541219	Other accounting services	30	8 076	3 918	771	165	65.1	1.0
5413	Architectural, engineering, & related services	26	17 759	3 706	825	120	35.8	3.3
54133	Engineering services	10	14 428	2 363	530	67	32.9	.7
541330	Engineering services	10	14 428	2 363	530	67	32.9	.7
5414	Specialized design services	13	3 786	1 186	250	39	60.6	4.7
54143	Graphic design services	5	1 489	308	64	17	42.0	12.0
541430	Graphic design services	5	1 489	308	64	17	42.0	12.0
5415	Computer systems design & related services	44	8 264	3 200	599	48	68.8	15.5
54151	Computer systems design & related services	44	8 264	3 200	599	48	68.8	15.5
5416	Management, scientific, & technical consulting services	38	11 526	5 585	1 113	233	31.3	10.4
54161	Management consulting services	29	9 221	4 483	763	131	31.2	4.0
5418	Advertising & related services	24	13 575	3 570	854	120	19.4	7.2
54189	Other services related to advertising	10	2 749	796	117	21	44.7	33.6
541890	Other services related to advertising	10	2 749	796	117	21	44.7	33.6
5419	Other professional, scientific, & technical services	22	7 856	1 829	353	60	51.8	5.1
54192	Photographic services	16	4 684	1 258	249	48	25.1	2.6
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	NEW YORK, NY (KINGS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1 906**	**789 963**	**250 393**	**52 147**	**7 731**	**40.3**	**14.8**
541	Professional, scientific, & technical services	1 906	789 963	250 393	52 147	7 731	40.3	14.8
5411	Legal services	581	271 197	80 141	17 251	2 302	41.1	10.0
54111	Offices of lawyers	545	238 823	68 133	14 758	1 993	41.3	11.2
541110	Offices of lawyers	545	238 823	68 133	14 758	1 993	41.3	11.2
5411101	Offices of lawyers (except legal aid societies)	545	238 823	68 133	14 758	1 993	41.3	11.2
54119	Other legal services	36	32 374	12 008	2 493	309	40.0	.8
541191	Title abstract & settlement offices	27	30 371	11 432	2 352	279	40.6	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	286	171 072	47 175	11 113	2 214	25.2	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	286	171 072	47 175	11 113	2 214	25.2	7.5
541211	Offices of certified public accountants	132	38 289	14 888	3 312	430	57.7	18.3
541213	Tax return preparation services	44	8 903	3 943	1 431	684	24.8	9.6
541214	Payroll services	9	D	D	D	f	D	D
541219	Other accounting services	101	D	D	D	e	D	D
5413	Architectural, engineering, & related services	118	39 805	13 965	3 059	418	72.2	8.1
54131	Architectural services	46	16 410	4 968	1 095	145	74.3	5.8
541310	Architectural services	46	16 410	4 968	1 095	145	74.3	5.8
54133	Engineering services	52	17 003	6 248	1 337	177	85.6	8.3
541330	Engineering services	52	17 003	6 248	1 337	177	85.6	8.3
54135	Building inspection services	8	2 166	671	158	19	55.5	2.2
541350	Building inspection services	8	2 166	671	158	19	55.5	2.2
54137	Surveying & mapping (except geophysical) services	7	2 858	1 530	333	51	22.6	28.1
541370	Surveying & mapping (except geophysical) services	7	2 858	1 530	333	51	22.6	28.1
5414	Specialized design services	113	30 513	6 652	1 258	311	67.4	14.7
54141	Interior design services	40	13 976	2 371	404	115	71.3	8.2
541410	Interior design services	40	13 976	2 371	404	115	71.3	8.2
54143	Graphic design services	61	12 751	3 319	652	132	76.1	4.0
541430	Graphic design services	61	12 751	3 319	652	132	76.1	4.0
5414301	Graphic design services (except commercial art & medical artists)	45	D	D	D	b	D	D
5414302	Commercial art	16	D	D	D	b	D	D
5415	Computer systems design & related services	438	111 950	46 625	8 078	686	45.7	11.7
54151	Computer systems design & related services	438	111 950	46 625	8 078	686	45.7	11.7
541511	Custom computer programming services	227	51 369	23 505	4 079	343	48.8	6.9
541512	Computer systems design services	148	36 808	13 013	2 399	222	52.0	6.9
5415122	Computer systems consultants (except systems integrators)	135	33 150	11 215	2 129	187	47.7	6.9
541519	Other computer related services	57	8 744	3 239	733	59	73.8	3.7
5416	Management, scientific, & technical consulting services	198	82 074	27 294	4 945	707	39.1	49.1
54161	Management consulting services	149	68 601	24 138	4 466	627	33.2	55.4
541611	Administrative management & general management consulting service	85	35 981	15 412	2 538	341	28.9	50.6
541612	Human resources & executive search consulting services	24	24 555	6 388	1 454	215	27.5	72.5
5416122	Executive placement services	11	21 892	5 489	1 280	190	22.8	77.2
541613	Marketing consulting services	31	D	D	D	b	D	D
54169	Other scientific & technical consulting services	40	D	D	D	b	D	D
541690	Other scientific & technical consulting services	40	D	D	D	b	D	D
5417	Scientific research & development services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK, NY (KINGS COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services—Con.**							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	94	59 110	21 399	4 786	716	35.7	21.6
54182	Public relations agencies	20	6 008	1 611	330	66	51.8	18.9
541820	Public relations agencies	20	6 008	1 611	330	66	51.8	18.9
54185	Display advertising	5	7 913	1 574	311	21	19.1	–
541850	Display advertising	5	7 913	1 574	311	21	19.1	–
54186	Direct mail advertising	11	22 787	11 776	2 926	424	20.1	46.0
541860	Direct mail advertising	11	22 787	11 776	2 926	424	20.1	46.0
54189	Other services related to advertising	17	D	D	D	b	D	D
541890	Other services related to advertising	17	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	68	D	D	D	e	D	D
54192	Photographic services	43	7 817	1 375	286	104	66.4	9.2
541921	Photographic studios, portrait	31	5 521	1 098	223	86	57.8	7.6
541922	Commercial photography	12	2 296	277	63	18	87.1	12.9
54199	All other professional, scientific, & technical services	11	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	11	D	D	D	b	D	D
	NEW YORK, NY (NEW YORK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**15 163**	**38 237 470**	**14 755 234**	**3 300 945**	**230 278**	**11.3**	**8.6**
541	Professional, scientific, & technical services	15 163	38 237 470	14 755 234	3 300 945	230 278	11.3	8.6
5411	Legal services	4 011	13 434 939	4 457 686	979 290	64 832	8.3	4.4
54111	Offices of lawyers	3 932	13 312 271	4 419 274	970 453	63 882	8.2	4.4
541110	Offices of lawyers	3 932	13 312 271	4 419 274	970 453	63 882	8.2	4.4
5411101	Offices of lawyers (except legal aid societies)	3 932	13 312 271	4 419 274	970 453	63 882	8.2	4.4
54119	Other legal services	79	122 668	38 412	8 837	950	12.0	2.9
541191	Title abstract & settlement offices	31	56 460	18 564	3 325	344	9.0	5.3
541199	All other legal services	48	66 208	19 848	5 512	606	14.5	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 292	4 579 181	1 819 850	412 560	40 175	6.3	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 292	4 579 181	1 819 850	412 560	40 175	6.3	6.8
541211	Offices of certified public accountants	908	3 618 744	1 185 507	280 380	22 899	6.4	6.7
541213	Tax return preparation services	73	16 403	5 519	1 478	594	48.4	6.3
541214	Payroll services	71	805 318	567 449	117 960	15 031	.7	5.1
541219	Other accounting services	240	138 716	61 375	12 742	1 651	30.9	18.8
5413	Architectural, engineering, & related services	1 240	2 533 786	1 000 737	218 089	18 866	14.3	4.0
54131	Architectural services	748	980 070	377 583	80 513	7 420	18.7	1.9
541310	Architectural services	748	980 070	377 583	80 513	7 420	18.7	1.9
54133	Engineering services	417	1 479 472	584 030	129 025	10 632	10.9	4.9
541330	Engineering services	417	1 479 472	584 030	129 025	10 632	10.9	4.9
54134	Drafting services	22	34 013	21 811	4 852	435	7.3	2.7
541340	Drafting services	22	34 013	21 811	4 852	435	7.3	2.7
54135	Building inspection services	23	11 044	3 736	611	61	50.7	28.8
541350	Building inspection services	23	11 044	3 736	611	61	50.7	28.8
54137	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
54138	Testing laboratories	19	22 247	9 567	2 311	245	36.0	13.9
541380	Testing laboratories	19	22 247	9 567	2 311	245	36.0	13.9
5414	Specialized design services	1 741	1 642 074	492 561	107 225	9 350	26.8	6.9
54141	Interior design services	482	484 859	117 728	23 634	2 151	27.9	5.4
541410	Interior design services	482	484 859	117 728	23 634	2 151	27.9	5.4
54142	Industrial design services	54	66 228	25 149	5 462	425	13.2	4.8
541420	Industrial design services	54	66 228	25 149	5 462	425	13.2	4.8
54143	Graphic design services	1 025	987 468	316 637	71 245	6 014	26.4	7.1
541430	Graphic design services	1 025	987 468	316 637	71 245	6 014	26.4	7.1
5414301	Graphic design services (except commercial art & medical artists)	895	833 523	280 688	64 078	5 250	27.8	7.3
5414302	Commercial art	129	D	D	D	f	D	D
54149	Other specialized design services	180	103 519	33 047	6 884	760	33.8	13.1
541490	Other specialized design services	180	103 519	33 047	6 884	760	33.8	13.1
5415	Computer systems design & related services	1 644	3 026 284	1 302 973	296 519	18 733	18.8	20.3
54151	Computer systems design & related services	1 644	3 026 284	1 302 973	296 519	18 733	18.8	20.3
541511	Custom computer programming services	718	1 515 982	682 534	162 951	9 766	16.2	21.3
541512	Computer systems design services	671	1 258 106	483 115	103 767	7 019	20.8	21.1
5415121	Computer systems integrators	172	621 421	182 974	40 971	2 865	8.7	32.0
5415122	Computer systems consultants (except systems integrators)	499	636 685	300 141	62 796	4 154	32.7	10.4
541513	Computer facilities management services	37	94 474	47 288	12 053	749	18.3	14.5
541519	Other computer related services	218	157 722	90 036	17 748	1 199	27.4	8.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK, NY (NEW YORK COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services—Con.**							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	2 244	4 616 303	2 124 830	434 446	23 999	13.8	8.9
54161	Management consulting services	1 924	4 376 265	2 029 146	413 801	22 350	13.2	8.4
541611	Administrative management & general management consulting service	696	2 640 875	1 252 945	250 502	11 825	6.3	7.5
541612	Human resources & executive search consulting services	706	1 143 883	577 370	121 510	7 285	19.8	8.5
5416121	Actuarial consulting	18	D	D	D	f	D	D
5416122	Executive placement services	527	799 274	414 792	81 711	4 582	20.7	6.3
5416123	Human resources & personnel management consulting	161	D	D	D	g	D	D
541613	Marketing consulting services	424	432 913	138 174	29 929	2 328	38.5	15.1
541614	Process, physical distribution, & logistics consulting services	43	36 199	15 636	2 606	181	25.1	6.7
541618	Other management consulting services	55	122 395	45 021	9 254	731	5.6	3.8
54162	Environmental consulting services	35	37 120	15 972	3 476	325	38.8	7.7
541620	Environmental consulting services	35	37 120	15 972	3 476	325	38.8	7.7
54169	Other scientific & technical consulting services	285	202 918	79 712	17 169	1 324	22.5	19.6
541690	Other scientific & technical consulting services	285	202 918	79 712	17 169	1 324	22.5	19.6
5417	Scientific research & development services	98	193 735	71 787	15 770	1 048	6.3	37.4
54171	R&D in the physical, engineering, & life sciences	67	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	67	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	35	D	D	D	c	D	D
5417102	Research & development in the life sciences	32	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	31	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	31	D	D	D	e	D	D
5418	Advertising & related services	1 958	6 994 730	3 092 312	752 030	44 774	9.2	13.9
54181	Advertising agencies	757	4 006 771	2 017 495	505 686	27 025	5.7	14.1
541810	Advertising agencies	757	4 006 771	2 017 495	505 686	27 025	5.7	14.1
54182	Public relations agencies	657	1 024 221	455 964	98 931	7 039	15.4	5.7
541820	Public relations agencies	657	1 024 221	455 964	98 931	7 039	15.4	5.7
54183	Media buying services	76	D	D	D	g	D	D
541830	Media buying services	76	D	D	D	g	D	D
54184	Media representatives	159	559 961	231 950	57 521	3 379	9.7	21.4
541840	Media representatives	159	559 961	231 950	57 521	3 379	9.7	21.4
5418401	Radio & television advertising representatives	78	346 607	181 872	44 860	2 570	4.9	27.2
5418402	Publishers' advertising representatives	81	213 354	50 078	12 661	809	17.4	11.8
54185	Display advertising	53	372 827	49 789	12 109	935	10.4	4.5
541850	Display advertising	53	372 827	49 789	12 109	935	10.4	4.5
5418501	Display advertising (except outdoor)	23	307 848	35 165	9 214	745	9.8	1.9
5418502	Outdoor advertising services	30	64 979	14 624	2 895	190	13.2	16.7
54186	Direct mail advertising	73	399 090	159 272	39 200	2 723	14.7	6.6
541860	Direct mail advertising	73	399 090	159 272	39 200	2 723	14.7	6.6
54187	Advertising material distribution services	14	127 722	25 682	5 264	926	3.1	88.8
541870	Advertising material distribution services	14	127 722	25 682	5 264	926	3.1	88.8
54189	Other services related to advertising	169	D	D	D	g	D	D
541890	Other services related to advertising	169	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	79	126 617	11 853	2 805	289	27.8	4.3
5418903	Sign painting & lettering shop	29	17 192	4 693	849	185	34.0	41.3
5418909	All other advertising	59	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	935	1 216 438	392 498	85 016	8 501	21.4	7.7
54191	Marketing research & public opinion polling	206	667 953	222 470	50 641	4 652	15.1	7.1
541910	Marketing research & public opinion polling	206	667 953	222 470	50 641	4 652	15.1	7.1
54192	Photographic services	612	443 395	132 161	27 635	2 906	33.3	2.5
541921	Photographic studios, portrait	167	82 391	23 314	4 291	563	36.6	2.7
541922	Commercial photography	445	361 004	108 847	23 344	2 343	32.6	2.4
54193	Translation & interpretation services	49	51 096	19 606	3 641	458	10.5	38.4
541930	Translation & interpretation services	49	51 096	19 606	3 641	458	10.5	38.4
54199	All other professional, scientific, & technical services	68	53 994	18 261	3 099	485	12.2	29.5
541990	All other professional, scientific, & technical services	68	53 994	18 261	3 099	485	12.2	29.5
	NEW YORK, NY (QUEENS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1 756**	**678 820**	**231 105**	**50 755**	**7 829**	**44.2**	**11.2**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK, NY (QUEENS COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	1 756	678 820	231 105	50 755	7 829	44.2	11.2
5411	Legal services	531	190 003	55 432	12 218	1 764	47.3	8.9
54111	Offices of lawyers	504	173 660	49 661	11 107	1 574	50.1	8.9
541110	Offices of lawyers	504	173 660	49 661	11 107	1 574	50.1	8.9
5411101	Offices of lawyers (except legal aid societies)	504	173 660	49 661	11 107	1 574	50.1	8.9
54119	Other legal services	27	16 343	5 771	1 111	190	17.6	8.7
541191	Title abstract & settlement offices	16	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	280	110 758	53 025	12 708	2 751	28.4	16.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	280	110 758	53 025	12 708	2 751	28.4	16.3
541211	Offices of certified public accountants	127	31 475	10 580	2 358	372	57.0	10.1
541213	Tax return preparation services	41	10 314	4 212	1 540	844	17.5	9.4
541214	Payroll services	11	31 632	24 639	5 660	806	–	35.1
541219	Other accounting services	101	37 337	13 594	3 150	729	31.4	7.5
5413	Architectural, engineering, & related services	162	82 416	35 410	8 069	1 022	50.8	12.3
54131	Architectural services	53	18 055	6 751	1 674	244	43.0	7.3
541310	Architectural services	53	18 055	6 751	1 674	244	43.0	7.3
54133	Engineering services	72	41 274	17 167	3 831	415	55.0	16.1
541330	Engineering services	72	41 274	17 167	3 831	415	55.0	16.1
54135	Building inspection services	7	D	D	D	b	D	D
541350	Building inspection services	7	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	11	4 986	2 372	611	78	41.8	2.0
541370	Surveying & mapping (except geophysical) services	11	4 986	2 372	611	78	41.8	2.0
54138	Testing laboratories	17	13 946	6 889	1 481	210	54.2	15.0
541380	Testing laboratories	17	13 946	6 889	1 481	210	54.2	15.0
5414	Specialized design services	89	41 061	7 787	1 528	280	38.9	5.8
54141	Interior design services	36	20 542	2 586	418	71	30.1	8.1
541410	Interior design services	36	20 542	2 586	418	71	30.1	8.1
54143	Graphic design services	37	15 592	3 984	899	156	39.1	3.5
541430	Graphic design services	37	15 592	3 984	899	156	39.1	3.5
5414301	Graphic design services (except commercial art & medical artists)	29	13 183	2 933	699	138	43.6	.8
5414302	Commercial art	8	2 409	1 051	200	18	14.2	18.0
54149	Other specialized design services	13	D	D	D	b	D	D
541490	Other specialized design services	13	D	D	D	b	D	D
5415	Computer systems design & related services	333	72 024	25 993	4 855	510	60.5	5.8
54151	Computer systems design & related services	333	72 024	25 993	4 855	510	60.5	5.8
541511	Custom computer programming services	149	20 244	8 820	1 543	155	69.1	3.0
541512	Computer systems design services	127	40 766	13 101	2 673	262	50.9	7.6
5415121	Computer systems integrators	20	19 920	5 625	1 381	117	22.4	1.2
5415122	Computer systems consultants (except systems integrators)	107	20 846	7 476	1 292	145	78.2	13.8
541519	Other computer related services	56	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	170	54 262	23 174	4 878	498	47.2	22.7
54161	Management consulting services	126	42 357	18 333	3 855	359	47.3	24.9
541611	Administrative management & general management consulting service	62	20 578	9 128	2 031	129	50.8	37.9
541612	Human resources & executive search consulting services	22	5 626	2 459	515	60	95.1	4.9
5416122	Executive placement services	14	4 348	2 067	446	54	98.4	1.6
541613	Marketing consulting services	25	5 639	2 201	326	38	51.2	42.6
541614	Process, physical distribution, & logistics consulting services	9	7 163	2 714	650	68	8.8	.9
541618	Other management consulting services	8	3 351	1 831	333	64	21.6	–
54162	Environmental consulting services	14	6 837	3 148	651	70	32.6	2.8
541620	Environmental consulting services	14	6 837	3 148	651	70	32.6	2.8
54169	Other scientific & technical consulting services	30	5 068	1 693	372	69	65.6	30.9
541690	Other scientific & technical consulting services	30	5 068	1 693	372	69	65.6	30.9
5417	Scientific research & development services	10	11 723	3 157	858	68	64.9	11.2
5418	Advertising & related services	102	92 913	20 165	4 329	522	35.1	6.9
54185	Display advertising	9	27 338	5 908	1 360	135	17.4	–
541850	Display advertising	9	27 338	5 908	1 360	135	17.4	–
5418501	Display advertising (except outdoor)	6	20 006	3 951	912	100	16.4	–
54186	Direct mail advertising	15	23 656	3 870	881	171	26.3	1.8
541860	Direct mail advertising	15	23 656	3 870	881	171	26.3	1.8
54189	Other services related to advertising	32	D	D	D	c	D	D
541890	Other services related to advertising	32	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	15	29 006	5 246	1 362	97	56.1	11.3
5418903	Sign painting & lettering shop	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	79	23 660	6 962	1 312	414	47.8	18.3
54192	Photographic services	58	13 088	2 802	591	150	60.0	6.2
541921	Photographic studios, portrait	42	10 613	2 108	457	120	58.1	6.9
541922	Commercial photography	16	2 475	694	134	30	68.2	2.8
54193	Translation & interpretation services	8	3 640	1 314	211	52	28.8	55.0
541930	Translation & interpretation services	8	3 640	1 314	211	52	28.8	55.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK, NY (RICHMOND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**574**	**210 426**	**68 012**	**15 342**	**2 143**	**42.1**	**7.6**
541	Professional, scientific, & technical services	574	210 426	68 012	15 342	2 143	42.1	7.6
5411	Legal services	206	80 241	26 467	5 950	819	45.7	5.5
54111	Offices of lawyers	189	74 891	24 483	5 478	751	47.4	5.1
541110	Offices of lawyers	189	74 891	24 483	5 478	751	47.4	5.1
5411101	Offices of lawyers (except legal aid societies)	189	74 891	24 483	5 478	751	47.4	5.1
54119	Other legal services	17	5 350	1 984	472	68	21.3	12.4
541191	Title abstract & settlement offices	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	95	21 210	7 340	1 924	435	52.5	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	95	21 210	7 340	1 924	435	52.5	8.0
541211	Offices of certified public accountants	40	12 366	4 312	989	157	52.4	6.3
541213	Tax return preparation services	22	2 995	1 115	365	146	20.4	10.0
541219	Other accounting services	29	D	D	D	b	D	D
5413	Architectural, engineering, & related services	69	26 355	10 107	2 148	286	41.1	21.2
54131	Architectural services	27	6 711	2 182	506	73	71.2	3.4
541310	Architectural services	27	6 711	2 182	506	73	71.2	3.4
54133	Engineering services	32	14 547	5 746	1 100	153	40.5	36.6
541330	Engineering services	32	14 547	5 746	1 100	153	40.5	36.6
54137	Surveying & mapping (except geophysical) services	4	2 125	1 111	251	25	–	1.5
541370	Surveying & mapping (except geophysical) services	4	2 125	1 111	251	25	–	1.5
5414	Specialized design services	14	2 714	890	114	28	76.9	3.4
54143	Graphic design services	9	1 692	599	61	21	70.8	5.5
541430	Graphic design services	9	1 692	599	61	21	70.8	5.5
5415	Computer systems design & related services	89	32 581	10 452	2 378	176	39.5	5.6
54151	Computer systems design & related services	89	32 581	10 452	2 378	176	39.5	5.6
541511	Custom computer programming services	41	12 057	4 504	832	61	57.4	12.4
541512	Computer systems design services	28	6 376	2 641	622	48	63.0	5.2
5416	Management, scientific, & technical consulting services	61	13 452	5 081	1 116	121	61.0	14.7
54161	Management consulting services	51	12 129	4 549	1 012	106	63.2	9.9
5418	Advertising & related services	20	29 105	6 290	1 411	215	16.1	1.2
54184	Media representatives	2	D	D	D	a	D	D
541840	Media representatives	2	D	D	D	a	D	D
5418402	Publishers' advertising representatives	2	D	D	D	a	D	D
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	13	3 119	825	156	43	17.6	.2
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	NEW YORK MILLS, NY *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541511	Custom computer programming services	1	D	D	D	b	D	D
	NIAGARA FALLS, NY							
54	**Professional, scientific, & technical services**	**79**	**32 011**	**8 152**	**1 885**	**320**	**31.7**	**3.1**
541	Professional, scientific, & technical services	79	32 011	8 152	1 885	320	31.7	3.1
5411	Legal services	42	9 327	2 733	649	131	48.1	1.6
54111	Offices of lawyers	42	9 327	2 733	649	131	48.1	1.6
541110	Offices of lawyers	42	9 327	2 733	649	131	48.1	1.6
5411101	Offices of lawyers (except legal aid societies)	42	9 327	2 733	649	131	48.1	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
	NISKAYUNA TOWN, NY							
54	**Professional, scientific, & technical services**	**30**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	30	D	D	D	g	D	D
5411	Legal services	3	D	D	D	b	D	D
54111	Offices of lawyers	3	D	D	D	b	D	D
541110	Offices of lawyers	3	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5417	Scientific research & development services	4	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	g	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTH CASTLE TOWN, NY							
54	**Professional, scientific, & technical services**	**80**	**57 617**	**22 206**	**4 135**	**376**	**31.2**	**4.1**
541	Professional, scientific, & technical services	80	57 617	22 206	4 135	376	31.2	4.1
5411	Legal services	10	8 231	3 064	459	63	65.5	7.5
54111	Offices of lawyers	10	8 231	3 064	459	63	65.5	7.5
541110	Offices of lawyers	10	8 231	3 064	459	63	65.5	7.5
5411101	Offices of lawyers (except legal aid societies)	10	8 231	3 064	459	63	65.5	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 981	1 140	247	29	67.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 981	1 140	247	29	67.1	–
5413	Architectural, engineering, & related services	14	19 259	7 648	1 645	143	16.6	–
54133	Engineering services	8	17 016	6 841	1 471	118	10.1	–
541330	Engineering services	8	17 016	6 841	1 471	118	10.1	–
5414	Specialized design services	5	7 131	3 043	524	32	5.2	–
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5415	Computer systems design & related services	7	D	D	D	a	D	D
54151	Computer systems design & related services	7	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	20	4 979	2 013	277	38	31.4	6.3
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	10	5 063	1 737	402	45	13.0	28.6
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
	NORTH GREENBUSH TOWN, NY							
54	**Professional, scientific, & technical services**	**25**	**11 507**	**6 439**	**1 298**	**154**	**46.8**	**1.9**
541	Professional, scientific, & technical services	25	11 507	6 439	1 298	154	46.8	1.9
5415	Computer systems design & related services	6	6 185	3 755	742	68	39.6	–
54151	Computer systems design & related services	6	6 185	3 755	742	68	39.6	–
541512	Computer systems design services	2	D	D	D	b	D	D
	NORTH HEMPSTEAD TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**688**	**430 035**	**141 402**	**31 111**	**3 220**	**29.9**	**5.2**
541	Professional, scientific, & technical services	688	430 035	141 402	31 111	3 220	29.9	5.2
5411	Legal services	179	121 155	42 201	10 340	1 057	25.5	5.0
54111	Offices of lawyers	170	114 807	39 680	9 737	982	24.4	5.3
541110	Offices of lawyers	170	114 807	39 680	9 737	982	24.4	5.3
5411101	Offices of lawyers (except legal aid societies)	170	114 807	39 680	9 737	982	24.4	5.3
54119	Other legal services	9	6 348	2 521	603	75	45.7	–
541191	Title abstract & settlement offices	9	6 348	2 521	603	75	45.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	134	63 219	23 032	4 969	608	41.0	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	134	63 219	23 032	4 969	608	41.0	7.7
541211	Offices of certified public accountants	105	54 623	19 021	4 068	466	37.7	7.1
541213	Tax return preparation services	6	1 385	684	225	31	62.5	–
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	78	31 791	12 012	2 443	284	53.3	8.5
54131	Architectural services	35	18 091	6 068	1 343	159	36.3	6.6
541310	Architectural services	35	18 091	6 068	1 343	159	36.3	6.6
54133	Engineering services	33	11 054	4 947	934	90	83.6	13.8
541330	Engineering services	33	11 054	4 947	934	90	83.6	13.8
5414	Specialized design services	39	17 955	3 668	850	110	29.4	9.5
54141	Interior design services	18	10 266	1 596	312	51	14.3	14.1
541410	Interior design services	18	10 266	1 596	312	51	14.3	14.1
54143	Graphic design services	17	5 517	1 600	412	49	55.8	4.6
541430	Graphic design services	17	5 517	1 600	412	49	55.8	4.6
5414301	Graphic design services (except commercial art & medical artists)	14	5 191	1 542	401	46	53.6	4.3
5415	Computer systems design & related services	87	40 058	20 079	3 653	320	28.6	3.0
54151	Computer systems design & related services	87	40 058	20 079	3 653	320	28.6	3.0
541511	Custom computer programming services	28	21 921	12 395	2 175	135	15.7	2.8
541512	Computer systems design services	45	13 093	5 607	1 029	129	38.2	4.3
5415122	Computer systems consultants (except systems integrators)	37	9 744	5 036	962	114	42.3	5.7
541519	Other computer related services	14	5 044	2 077	449	56	59.4	.5
5416	Management, scientific, & technical consulting services	98	67 185	19 227	4 435	389	41.6	1.1
54161	Management consulting services	80	58 148	15 591	3 574	296	41.1	.9
541611	Administrative management & general management consulting service	37	19 726	6 321	1 821	100	66.1	.6
541612	Human resources & executive search consulting services	19	11 965	4 043	749	119	33.5	.4
5416123	Human resources & personnel management consulting	8	7 873	2 643	537	94	12.3	.6
541613	Marketing consulting services	16	16 555	3 117	507	47	36.7	2.1
541614	Process, physical distribution, & logistics consulting services	3	8 101	1 533	350	19	D	–
54169	Other scientific & technical consulting services	15	6 057	2 431	578	59	37.8	3.6
541690	Other scientific & technical consulting services	15	6 057	2 431	578	59	37.8	3.6
5418	Advertising & related services	50	71 717	15 921	3 315	271	8.5	5.7
54181	Advertising agencies	21	14 658	4 880	995	104	4.5	16.0
541810	Advertising agencies	21	14 658	4 880	995	104	4.5	16.0
54189	Other services related to advertising	13	44 564	7 228	1 436	108	4.7	–
541890	Other services related to advertising	13	44 564	7 228	1 436	108	4.7	–
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5418909	All other advertising	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTH HEMPSTEAD TOWN BALANCE, NY *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	20	D	D	D	c	D	D
54192	Photographic services	8	D	D	D	a	D	D
541921	Photographic studios, portrait	7	3 171	414	97	17	37.8	5.2
54199	All other professional, scientific, & technical services	4	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	4	D	D	D	b	D	D
	NORTH HILLS, NY *							
54	**Professional, scientific, & technical services**	**23**	**20 856**	**8 636**	**1 725**	**171**	**23.1**	**.4**
541	Professional, scientific, & technical services	23	20 856	8 636	1 725	171	23.1	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	889	295	49	7	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	889	295	49	7	100.0	–
5413	Architectural, engineering, & related services	7	11 136	3 269	743	83	28.0	–
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
	NORTHPORT, NY *							
54	**Professional, scientific, & technical services**	**55**	**24 128**	**10 419**	**2 216**	**240**	**36.2**	**10.0**
541	Professional, scientific, & technical services	55	24 128	10 419	2 216	240	36.2	10.0
5411	Legal services	8	7 476	2 242	509	60	16.5	–
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
54119	Other legal services	1	D	D	D	b	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 362	715	174	25	38.1	20.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 362	715	174	25	38.1	20.4
5413	Architectural, engineering, & related services	8	2 568	626	128	18	58.3	37.1
5415	Computer systems design & related services	14	5 892	3 545	670	53	40.2	2.9
54151	Computer systems design & related services	14	5 892	3 545	670	53	40.2	2.9
5416	Management, scientific, & technical consulting services	12	4 983	3 012	684	74	53.3	.8
54161	Management consulting services	9	3 312	2 177	520	47	29.8	1.2
	NORTH SYRACUSE, NY *							
54	**Professional, scientific, & technical services**	**16**	**4 732**	**1 304**	**326**	**73**	**12.8**	**7.4**
541	Professional, scientific, & technical services	16	4 732	1 304	326	73	12.8	7.4
	NORTH TONAWANDA, NY							
54	**Professional, scientific, & technical services**	**37**	**9 209**	**3 854**	**464**	**150**	**48.2**	**4.4**
541	Professional, scientific, & technical services	37	9 209	3 854	464	150	48.2	4.4
5414	Specialized design services	2	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	NORWICH, NY							
54	**Professional, scientific, & technical services**	**35**	**11 643**	**3 579**	**815**	**177**	**34.0**	**6.9**
541	Professional, scientific, & technical services	35	11 643	3 579	815	177	34.0	6.9
5411	Legal services	13	3 257	878	215	50	67.4	–
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NYACK, NY *							
54	**Professional, scientific, & technical services**	**47**	**14 845**	**5 617**	**1 149**	**132**	**59.7**	**10.6**
541	Professional, scientific, & technical services	47	14 845	5 617	1 149	132	59.7	10.6
5411	Legal services	16	5 882	1 948	471	60	42.9	12.6
54111	Offices of lawyers	16	5 882	1 948	471	60	42.9	12.6
541110	Offices of lawyers	16	5 882	1 948	471	60	42.9	12.6
5411101	Offices of lawyers (except legal aid societies)	16	5 882	1 948	471	60	42.9	12.6
5413	Architectural, engineering, & related services	5	2 082	730	168	20	70.4	.5
5414	Specialized design services	3	D	D	D	a	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
	OGDEN TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
54133	Engineering services	1	D	D	D	b	D	D
541330	Engineering services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D
541921	Photographic studios, portrait	1	D	D	D	a	D	D
	OGDENSBURG, NY							
54	**Professional, scientific, & technical services**	**16**	**3 951**	**1 867**	**368**	**74**	**55.7**	**1.1**
541	Professional, scientific, & technical services	16	3 951	1 867	368	74	55.7	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	OLD WESTBURY, NY *							
54	**Professional, scientific, & technical services**	**8**	**4 274**	**2 065**	**530**	**26**	**23.4**	**9.9**
541	Professional, scientific, & technical services	8	4 274	2 065	530	26	23.4	9.9
	OLEAN, NY							
54	**Professional, scientific, & technical services**	**39**	**9 849**	**3 387**	**828**	**169**	**47.0**	**4.7**
541	Professional, scientific, & technical services	39	9 849	3 387	828	169	47.0	4.7
5411	Legal services	18	4 435	1 525	327	61	52.8	8.4
54111	Offices of lawyers	18	4 435	1 525	327	61	52.8	8.4
541110	Offices of lawyers	18	4 435	1 525	327	61	52.8	8.4
5411101	Offices of lawyers (except legal aid societies)	18	4 435	1 525	327	61	52.8	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
	ONEIDA, NY							
54	**Professional, scientific, & technical services**	**17**	**4 510**	**1 686**	**419**	**54**	**27.4**	**13.5**
541	Professional, scientific, & technical services	17	4 510	1 686	419	54	27.4	13.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
	ONEONTA, NY							
54	**Professional, scientific, & technical services**	**44**	**13 583**	**4 489**	**923**	**141**	**67.2**	**2.8**
541	Professional, scientific, & technical services	44	13 583	4 489	923	141	67.2	2.8
5411	Legal services	24	5 513	1 378	297	62	63.6	1.7
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 203	1 154	269	37	23.5	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 203	1 154	269	37	23.5	8.2
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	ONONDAGA TOWN, NY							
54	**Professional, scientific, & technical services**	**21**	**6 699**	**2 789**	**507**	**91**	**19.9**	**18.2**
541	Professional, scientific, & technical services	21	6 699	2 789	507	91	19.9	18.2
5413	Architectural, engineering, & related services	3	2 148	652	117	23	D	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ORANGETOWN TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**122**	**192 304**	**57 314**	**15 489**	**1 290**	**11.4**	**8.5**
541	Professional, scientific, & technical services	122	192 304	57 314	15 489	1 290	11.4	8.5
5411	Legal services	24	7 620	1 913	419	75	65.4	8.9
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
541211	Offices of certified public accountants	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	20 096	5 841	1 356	149	3.9	–
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
5414	Specialized design services	6	D	D	D	a	D	D
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	21	9 813	5 728	1 625	114	31.5	16.3
54151	Computer systems design & related services	21	9 813	5 728	1 625	114	31.5	16.3
5416	Management, scientific, & technical consulting services	29	29 726	10 420	3 022	606	20.1	3.8
54161	Management consulting services	22	28 147	9 829	2 875	583	16.7	4.1
541611	Administrative management & general management consulting service	7	D	D	D	f	D	D
541613	Marketing consulting services	8	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	c	D	D
54183	Media buying services	2	D	D	D	c	D	D
541830	Media buying services	2	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	ORCHARD PARK, NY *							
54	**Professional, scientific, & technical services**	**26**	**10 246**	**1 684**	**340**	**62**	**90.4**	**.5**
541	Professional, scientific, & technical services	26	10 246	1 684	340	62	90.4	.5
5415	Computer systems design & related services	3	D	D	D	a	D	D
54151	Computer systems design & related services	3	D	D	D	a	D	D
541512	Computer systems design services	2	D	D	D	a	D	D
	ORCHARD PARK TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**35**	**29 350**	**10 597**	**2 408**	**285**	**16.8**	**11.0**
541	Professional, scientific, & technical services	35	29 350	10 597	2 408	285	16.8	11.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	4 250	2 042	468	84	40.1	56.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	4 250	2 042	468	84	40.1	56.7
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
54133	Engineering services	2	D	D	D	b	D	D
541330	Engineering services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	4 190	1 747	433	56	7.7	–
5418	Advertising & related services	4	4 449	1 838	422	38	–	–
	OSSINING, NY							
54	**Professional, scientific, & technical services**	**64**	**24 109**	**11 000**	**2 227**	**287**	**54.3**	**3.7**
541	Professional, scientific, & technical services	64	24 109	11 000	2 227	287	54.3	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 401	1 982	443	26	93.8	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 401	1 982	443	26	93.8	5.4
541219	Other accounting services	7	3 717	1 780	403	20	99.1	–
5413	Architectural, engineering, & related services	11	8 095	3 906	839	117	30.2	1.9
5416	Management, scientific, & technical consulting services	10	2 903	1 489	243	45	93.9	–
54161	Management consulting services	10	2 903	1 489	243	45	93.9	–
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	a	D	D
54193	Translation & interpretation services	1	D	D	D	b	D	D
541930	Translation & interpretation services	1	D	D	D	b	D	D
	OSWEGO, NY							
54	**Professional, scientific, & technical services**	**43**	**10 171**	**3 631**	**932**	**137**	**52.7**	**26.2**
541	Professional, scientific, & technical services	43	10 171	3 631	932	137	52.7	26.2
5411	Legal services	19	5 035	1 972	544	70	46.9	16.7
54111	Offices of lawyers	14	4 357	1 696	480	54	52.1	12.6
541110	Offices of lawyers	14	4 357	1 696	480	54	52.1	12.6
5411101	Offices of lawyers (except legal aid societies)	14	4 357	1 696	480	54	52.1	12.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 006	284	72	28	78.4	14.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 006	284	72	28	78.4	14.5
5413	Architectural, engineering, & related services	5	1 934	710	176	19	19.3	67.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OWEGO, NY *							
54	**Professional, scientific, & technical services**	**24**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	24	D	D	D	c	D	D
5415	Computer systems design & related services	7	D	D	D	c	D	D
54151	Computer systems design & related services	7	D	D	D	c	D	D
541511	Custom computer programming services	4	D	D	D	c	D	D
	OWEGO TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	OYSTER BAY TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**1 167**	**769 208**	**274 933**	**59 963**	**6 874**	**28.4**	**9.6**
541	Professional, scientific, & technical services	1 167	769 208	274 933	59 963	6 874	28.4	9.6
5411	Legal services	243	159 436	55 352	12 416	1 349	30.1	3.1
54111	Offices of lawyers	230	118 024	40 314	8 842	1 079	39.5	3.8
541110	Offices of lawyers	230	118 024	40 314	8 842	1 079	39.5	3.8
5411101	Offices of lawyers (except legal aid societies)	230	118 024	40 314	8 842	1 079	39.5	3.8
54119	Other legal services	13	41 412	15 038	3 574	270	3.4	1.1
541191	Title abstract & settlement offices	11	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	274	149 278	49 501	10 876	1 753	31.9	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	274	149 278	49 501	10 876	1 753	31.9	6.3
541211	Offices of certified public accountants	194	126 232	39 771	8 680	1 198	30.2	4.0
541213	Tax return preparation services	20	3 532	1 502	517	186	34.7	2.2
541219	Other accounting services	54	18 894	7 969	1 634	360	41.6	21.6
5413	Architectural, engineering, & related services	107	111 099	55 103	12 099	1 085	20.2	16.3
54131	Architectural services	26	6 341	2 381	471	78	61.3	19.1
541310	Architectural services	26	6 341	2 381	471	78	61.3	19.1
54133	Engineering services	67	98 004	49 437	10 906	902	14.5	17.2
541330	Engineering services	67	98 004	49 437	10 906	902	14.5	17.2
54137	Surveying & mapping (except geophysical) services	5	2 250	849	164	29	100.0	–
541370	Surveying & mapping (except geophysical) services	5	2 250	849	164	29	100.0	–
5414	Specialized design services	57	28 005	5 591	1 262	203	52.4	3.3
54141	Interior design services	21	9 377	1 221	253	44	46.7	5.9
541410	Interior design services	21	9 377	1 221	253	44	46.7	5.9
54143	Graphic design services	30	17 357	4 037	910	132	55.8	.3
541430	Graphic design services	30	17 357	4 037	910	132	55.8	.3
5414301	Graphic design services (except commercial art & medical artists)	27	17 035	3 965	899	129	55.2	.3
5415	Computer systems design & related services	201	106 997	39 425	8 443	661	28.9	15.0
54151	Computer systems design & related services	201	106 997	39 425	8 443	661	28.9	15.0
541511	Custom computer programming services	78	48 086	17 399	3 722	301	19.2	12.3
541512	Computer systems design services	65	46 397	17 834	3 662	256	30.2	20.6
5415121	Computer systems integrators	23	35 808	13 446	2 763	184	22.5	23.3
5415122	Computer systems consultants (except systems integrators)	42	10 589	4 388	899	72	56.3	11.4
541519	Other computer related services	56	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	147	92 055	35 974	7 707	808	24.9	16.2
54161	Management consulting services	115	63 194	25 945	5 363	569	27.4	18.6
541611	Administrative management & general management consulting service	47	27 746	11 226	2 525	248	13.7	31.6
541612	Human resources & executive search consulting services	34	19 494	10 027	1 849	193	47.0	3.2
5416122	Executive placement services	25	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	6	5 409	3 151	741	89	70.6	9.3
541613	Marketing consulting services	21	12 347	3 144	779	79	24.3	18.1
54162	Environmental consulting services	6	D	D	D	c	D	D
541620	Environmental consulting services	6	D	D	D	c	D	D
54169	Other scientific & technical consulting services	26	D	D	D	c	D	D
541690	Other scientific & technical consulting services	26	D	D	D	c	D	D
5417	Scientific research & development services	10	6 986	2 769	579	55	4.2	70.5
5418	Advertising & related services	85	92 751	22 660	4 542	475	29.1	1.8
54181	Advertising agencies	31	29 801	7 811	1 481	158	20.0	1.8
541810	Advertising agencies	31	29 801	7 811	1 481	158	20.0	1.8
54184	Media representatives	9	12 554	4 123	1 038	101	32.1	–
541840	Media representatives	9	12 554	4 123	1 038	101	32.1	–
5418401	Radio & television advertising representatives	4	9 519	3 252	797	71	26.7	–
54185	Display advertising	7	7 729	1 371	265	26	26.4	7.0
541850	Display advertising	7	7 729	1 371	265	26	26.4	7.0
54186	Direct mail advertising	10	20 329	3 560	608	87	21.4	–
541860	Direct mail advertising	10	20 329	3 560	608	87	21.4	–
54189	Other services related to advertising	19	D	D	D	b	D	D
541890	Other services related to advertising	19	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	11	10 518	2 161	463	49	39.3	.4
5419	Other professional, scientific, & technical services	43	22 601	8 558	2 039	485	20.4	14.1
54192	Photographic services	24	8 954	2 374	537	106	18.0	10.9
541921	Photographic studios, portrait	17	5 955	1 199	256	75	21.7	14.2
541922	Commercial photography	7	2 999	1 175	281	31	10.5	4.2
54199	All other professional, scientific, & technical services	10	5 289	2 406	589	76	30.1	7.0
541990	All other professional, scientific, & technical services	10	5 289	2 406	589	76	30.1	7.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PALMYRA, NY							
54	**Professional, scientific, & technical services**	**10**	**1 597**	**491**	**144**	**50**	**40.2**	**–**
541	Professional, scientific, & technical services	10	1 597	491	144	50	40.2	–
	PATCHOGUE, NY *							
54	**Professional, scientific, & technical services**	**52**	**25 539**	**10 385**	**2 569**	**357**	**36.9**	**4.9**
541	Professional, scientific, & technical services	52	25 539	10 385	2 569	357	36.9	4.9
5411	Legal services	27	8 904	3 097	754	101	32.8	10.5
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 297	459	118	23	93.5	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 297	459	118	23	93.5	6.5
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	4 934	3 243	735	14	11.2	3.2
54161	Management consulting services	5	4 934	3 243	735	14	11.2	3.2
5418	Advertising & related services	3	2 518	728	282	157	D	–
	PEEKSKILL, NY							
54	**Professional, scientific, & technical services**	**57**	**26 684**	**8 350**	**1 764**	**228**	**42.4**	**6.2**
541	Professional, scientific, & technical services	57	26 684	8 350	1 764	228	42.4	6.2
5411	Legal services	25	7 580	1 831	363	58	64.2	3.0
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
54119	Other legal services	2	D	D	D	a	D	D
541191	Title abstract & settlement offices	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	7	5 916	2 799	629	51	61.1	17.3
5414	Specialized design services	5	1 963	775	140	21	21.3	–
54143	Graphic design services	5	1 963	775	140	21	21.3	–
541430	Graphic design services	5	1 963	775	140	21	21.3	–
5418	Advertising & related services	4	D	D	D	b	D	D
	PELHAM, NY							
54	**Professional, scientific, & technical services**	**32**	**14 706**	**3 686**	**838**	**92**	**41.4**	**10.7**
541	Professional, scientific, & technical services	32	14 706	3 686	838	92	41.4	10.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 296	275	60	14	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 296	275	60	14	100.0	–
5414	Specialized design services	5	3 894	587	122	13	66.7	1.8
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	5	4 226	857	230	13	29.0	–
54161	Management consulting services	4	D	D	D	a	D	D
5418	Advertising & related services	5	2 011	537	91	14	8.9	74.9
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
	PELHAM MANOR, NY							
54	**Professional, scientific, & technical services**	**14**	**2 185**	**755**	**103**	**17**	**100.0**	**–**
541	Professional, scientific, & technical services	14	2 185	755	103	17	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PENFIELD TOWN, NY							
54	**Professional, scientific, & technical services**	**72**	**93 048**	**59 769**	**13 943**	**1 202**	**12.9**	**10.8**
541	Professional, scientific, & technical services	72	93 048	59 769	13 943	1 202	12.9	10.8
5411	Legal services	18	2 975	720	158	35	90.9	–
54111	Offices of lawyers	18	2 975	720	158	35	90.9	–
541110	Offices of lawyers	18	2 975	720	158	35	90.9	–
5411101	Offices of lawyers (except legal aid societies)	18	2 975	720	158	35	90.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	f	D	D
541214	Payroll services	1	D	D	D	f	D	D
5413	Architectural, engineering, & related services	9	12 642	7 092	1 308	147	7.6	–
54133	Engineering services	6	12 123	6 881	1 260	140	3.7	–
541330	Engineering services	6	12 123	6 881	1 260	140	3.7	–
5415	Computer systems design & related services	13	21 816	14 085	2 884	259	12.8	44.2
54151	Computer systems design & related services	13	21 816	14 085	2 884	259	12.8	44.2
541511	Custom computer programming services	7	19 341	13 103	2 670	241	7.0	49.9
5416	Management, scientific, & technical consulting services	10	2 788	654	148	31	88.6	8.0
5418	Advertising & related services	4	D	D	D	b	D	D
54181	Advertising agencies	2	D	D	D	b	D	D
541810	Advertising agencies	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
	PENN YAN, NY							
54	**Professional, scientific, & technical services**	**12**	**1 923**	**642**	**144**	**41**	**56.4**	**10.4**
541	Professional, scientific, & technical services	12	1 923	642	144	41	56.4	10.4
	PERINTON TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**98**	**93 811**	**34 815**	**7 706**	**852**	**18.3**	**25.8**
541	Professional, scientific, & technical services	98	93 811	34 815	7 706	852	18.3	25.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	21 223	4 050	992	222	3.4	90.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	21 223	4 050	992	222	3.4	90.3
5413	Architectural, engineering, & related services	14	6 119	2 332	526	66	48.3	3.1
5414	Specialized design services	5	4 383	1 502	265	24	11.6	60.4
5415	Computer systems design & related services	19	37 504	18 822	4 306	379	2.3	.7
54151	Computer systems design & related services	19	37 504	18 822	4 306	379	2.3	.7
541511	Custom computer programming services	6	8 487	5 325	965	78	3.0	–
541512	Computer systems design services	10	28 511	13 291	3 284	295	1.8	.9
5415121	Computer systems integrators	2	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	29	9 665	4 306	797	76	42.1	2.0
54161	Management consulting services	25	8 639	3 932	715	68	36.7	.7
5418	Advertising & related services	10	8 248	1 506	270	31	83.6	9.9
54189	Other services related to advertising	3	1 309	300	65	12	D	–
541890	Other services related to advertising	3	1 309	300	65	12	D	–
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	PERRY, NY							
54	**Professional, scientific, & technical services**	**8**	**1 401**	**493**	**114**	**28**	**75.0**	**–**
541	Professional, scientific, & technical services	8	1 401	493	114	28	75.0	–
	PHILIPSTOWN TOWN, NY							
54	**Professional, scientific, & technical services**	**43**	**14 594**	**5 700**	**1 200**	**111**	**53.8**	**1.7**
541	Professional, scientific, & technical services	43	14 594	5 700	1 200	111	53.8	1.7
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	3 899	1 266	280	23	58.7	–
5418	Advertising & related services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PITTSFORD TOWN, NY							
54	**Professional, scientific, & technical services**	**114**	**56 773**	**24 880**	**5 022**	**547**	**29.3**	**7.8**
541	Professional, scientific, & technical services	114	56 773	24 880	5 022	547	29.3	7.8
5411	Legal services	22	6 918	2 000	371	65	36.3	33.1
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	4 475	1 772	375	74	58.6	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	4 475	1 772	375	74	58.6	1.2
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	4 939	3 006	331	42	83.9	10.4
5414	Specialized design services	5	3 535	1 485	234	50	8.2	–
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	b	D	D
5415	Computer systems design & related services	18	27 238	13 787	3 122	251	4.1	3.2
54151	Computer systems design & related services	18	27 238	13 787	3 122	251	4.1	3.2
541511	Custom computer programming services	9	21 687	11 531	2 744	204	1.4	1.6
5416	Management, scientific, & technical consulting services	21	4 399	1 678	328	27	82.5	15.2
54161	Management consulting services	17	3 648	1 578	313	26	78.9	18.3
5418	Advertising & related services	13	4 687	954	196	27	44.7	–
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
	PLATTSBURGH, NY							
54	**Professional, scientific, & technical services**	**74**	**18 436**	**7 049**	**1 570**	**276**	**53.5**	**5.5**
541	Professional, scientific, & technical services	74	18 436	7 049	1 570	276	53.5	5.5
5411	Legal services	34	D	D	D	c	D	D
54111	Offices of lawyers	30	D	D	D	c	D	D
541110	Offices of lawyers	30	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 926	1 929	514	103	27.3	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 926	1 929	514	103	27.3	9.9
541211	Offices of certified public accountants	12	4 047	1 496	390	66	28.1	5.7
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
	PLATTSBURGH TOWN, NY							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	PLEASANTVILLE, NY *							
54	**Professional, scientific, & technical services**	**60**	**42 879**	**12 860**	**3 190**	**273**	**48.5**	**10.6**
541	Professional, scientific, & technical services	60	42 879	12 860	3 190	273	48.5	10.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 722	852	174	38	31.2	43.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 722	852	174	38	31.2	43.4
5413	Architectural, engineering, & related services	4	6 037	2 323	611	46	44.8	–
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414302	Commercial art	1	D	D	D	b	D	D
5415	Computer systems design & related services	15	5 739	2 212	476	33	35.8	–
54151	Computer systems design & related services	15	5 739	2 212	476	33	35.8	–
5418	Advertising & related services	6	7 434	1 107	261	23	12.6	5.8
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
	POMONA, NY *							
54	**Professional, scientific, & technical services**	**22**	**4 756**	**1 281**	**212**	**35**	**79.5**	**10.3**
541	Professional, scientific, & technical services	22	4 756	1 281	212	35	79.5	10.3
5418	Advertising & related services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PORT CHESTER, NY							
54	**Professional, scientific, & technical services**	**61**	**49 724**	**14 532**	**3 372**	**407**	**20.9**	**30.9**
541	Professional, scientific, & technical services	61	49 724	14 532	3 372	407	20.9	30.9
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5414	Specialized design services	6	4 496	1 151	203	15	12.6	–
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	a	D	D
5415	Computer systems design & related services	9	5 687	1 481	376	32	14.6	–
54151	Computer systems design & related services	9	5 687	1 481	376	32	14.6	–
541512	Computer systems design services	4	4 948	1 184	312	24	7.3	–
5415122	Computer systems consultants (except systems integrators)	4	4 948	1 184	312	24	7.3	–
5416	Management, scientific, & technical consulting services	8	8 768	1 929	499	62	20.2	68.4
54161	Management consulting services	8	8 768	1 929	499	62	20.2	68.4
541613	Marketing consulting services	5	5 935	1 474	357	46	18.5	64.7
5418	Advertising & related services	9	13 636	3 521	855	135	12.2	68.0
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	6 567	1 882	442	70	14.4	–
54192	Photographic services	8	6 567	1 882	442	70	14.4	–
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	PORT JEFFERSON, NY *							
54	**Professional, scientific, & technical services**	**56**	**17 940**	**6 119**	**1 245**	**158**	**53.3**	**4.9**
541	Professional, scientific, & technical services	56	17 940	6 119	1 245	158	53.3	4.9
5411	Legal services	23	7 133	2 074	428	68	46.6	3.9
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 444	722	153	30	65.5	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 444	722	153	30	65.5	6.2
5413	Architectural, engineering, & related services	7	3 016	1 281	268	26	61.8	1.1
5418	Advertising & related services	4	1 494	469	135	9	90.0	10.0
	PORT JERVIS, NY							
54	**Professional, scientific, & technical services**	**18**	**3 299**	**978**	**226**	**52**	**51.9**	**2.1**
541	Professional, scientific, & technical services	18	3 299	978	226	52	51.9	2.1
	PORT WASHINGTON NORTH, NY *							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	f	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	f	D	D
54191	Marketing research & public opinion polling	2	D	D	D	f	D	D
541910	Marketing research & public opinion polling	2	D	D	D	f	D	D
	POTSDAM, NY							
54	**Professional, scientific, & technical services**	**11**	**3 008**	**1 504**	**291**	**47**	**42.9**	**1.3**
541	Professional, scientific, & technical services	11	3 008	1 504	291	47	42.9	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	POUGHKEEPSIE, NY							
54	**Professional, scientific, & technical services**	**121**	**91 079**	**36 851**	**7 530**	**858**	**22.9**	**1.5**
541	Professional, scientific, & technical services	121	91 079	36 851	7 530	858	22.9	1.5
5411	Legal services	83	40 592	12 645	2 632	412	28.3	3.4
54111	Offices of lawyers	74	D	D	D	e	D	D
541110	Offices of lawyers	74	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	74	D	D	D	e	D	D
54119	Other legal services	9	D	D	D	b	D	D
541191	Title abstract & settlement offices	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	3 899	1 369	298	50	85.8	–
5415	Computer systems design & related services	8	D	D	D	e	D	D
54151	Computer systems design & related services	8	D	D	D	e	D	D
541512	Computer systems design services	4	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	e	D	D
5418	Advertising & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	POUGHKEEPSIE TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**86**	**75 765**	**35 480**	**8 235**	**1 133**	**19.0**	**29.6**
541	Professional, scientific, & technical services	86	75 765	35 480	8 235	1 133	19.0	29.6
5411	Legal services	20	17 206	5 033	852	92	43.6	38.6
54111	Offices of lawyers	20	17 206	5 033	852	92	43.6	38.6
541110	Offices of lawyers	20	17 206	5 033	852	92	43.6	38.6
5411101	Offices of lawyers (except legal aid societies)	20	17 206	5 033	852	92	43.6	38.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	7 980	3 037	959	353	24.4	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	7 980	3 037	959	353	24.4	3.3
541211	Offices of certified public accountants	10	D	D	D	b	D	D
541213	Tax return preparation services	3	D	D	D	e	D	D
5413	Architectural, engineering, & related services	11	6 772	3 960	923	101	20.6	1.0
5415	Computer systems design & related services	17	35 518	20 500	4 887	489	5.1	42.1
54151	Computer systems design & related services	17	35 518	20 500	4 887	489	5.1	42.1
541511	Custom computer programming services	7	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
	PULASKI, NY							
54	**Professional, scientific, & technical services**	**3**	**409**	**181**	**35**	**7**	**D**	**–**
	QUEENSBURY TOWN, NY							
54	**Professional, scientific, & technical services**	**36**	**20 241**	**12 010**	**2 365**	**409**	**23.2**	**6.4**
541	Professional, scientific, & technical services	36	20 241	12 010	2 365	409	23.2	6.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	4 993	2 122	509	62	4.4	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	4 993	2 122	509	62	4.4	.5
541211	Offices of certified public accountants	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	D	D	D	e	D	D
54161	Management consulting services	3	D	D	D	e	D	D
541612	Human resources & executive search consulting services	3	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	e	D	D
	RAMAPO TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**81**	**26 291**	**6 559**	**1 430**	**186**	**72.0**	**4.4**
541	Professional, scientific, & technical services	81	26 291	6 559	1 430	186	72.0	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 346	908	216	36	43.4	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 346	908	216	36	43.4	5.8
5413	Architectural, engineering, & related services	8	3 317	1 157	282	31	42.4	2.8
5415	Computer systems design & related services	30	13 788	2 828	562	58	88.9	4.5
54151	Computer systems design & related services	30	13 788	2 828	562	58	88.9	4.5
541512	Computer systems design services	15	11 575	2 077	395	39	97.2	2.8
5415122	Computer systems consultants (except systems integrators)	15	11 575	2 077	395	39	97.2	2.8
	RAVENA, NY							
54	**Professional, scientific, & technical services**	**3**	**1 117**	**654**	**125**	**19**	**D**	**–**
541	Professional, scientific, & technical services	3	1 117	654	125	19	D	–
	RENSSELAER, NY							
54	**Professional, scientific, & technical services**	**15**	**22 683**	**8 858**	**2 264**	**199**	**1.0**	**2.9**
541	Professional, scientific, & technical services	15	22 683	8 858	2 264	199	1.0	2.9
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D
	RHINEBECK, NY							
54	**Professional, scientific, & technical services**	**18**	**6 536**	**2 659**	**523**	**44**	**59.8**	**6.3**
541	Professional, scientific, & technical services	18	6 536	2 659	523	44	59.8	6.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RIVERHEAD TOWN, NY							
54	**Professional, scientific, & technical services**	**95**	**52 707**	**15 856**	**3 680**	**450**	**27.9**	**3.1**
541	Professional, scientific, & technical services	95	52 707	15 856	3 680	450	27.9	3.1
5411	Legal services	49	22 041	6 337	1 469	201	49.6	2.5
54111	Offices of lawyers	37	16 889	5 000	1 154	152	47.3	3.3
541110	Offices of lawyers	37	16 889	5 000	1 154	152	47.3	3.3
5411101	Offices of lawyers (except legal aid societies)	37	16 889	5 000	1 154	152	47.3	3.3
54119	Other legal services	12	5 152	1 337	315	49	57.1	–
541191	Title abstract & settlement offices	12	5 152	1 337	315	49	57.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 635	2 373	565	58	11.5	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 635	2 373	565	58	11.5	9.7
541211	Offices of certified public accountants	8	3 669	1 965	439	43	9.9	5.6
5413	Architectural, engineering, & related services	10	3 348	1 074	209	43	42.1	–
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	D	D	D	c	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
	ROCHESTER, NY							
54	**Professional, scientific, & technical services**	**718**	**706 428**	**277 616**	**63 610**	**6 970**	**17.4**	**6.5**
541	Professional, scientific, & technical services	718	706 428	277 616	63 610	6 970	17.4	6.5
5411	Legal services	310	240 015	85 050	19 866	2 320	13.8	5.0
54111	Offices of lawyers	302	228 510	79 098	18 074	2 131	14.5	5.1
541110	Offices of lawyers	302	228 510	79 098	18 074	2 131	14.5	5.1
5411101	Offices of lawyers (except legal aid societies)	302	228 510	79 098	18 074	2 131	14.5	5.1
54119	Other legal services	8	11 505	5 952	1 792	189	–	4.0
541191	Title abstract & settlement offices	6	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	76	61 604	28 155	6 659	788	18.6	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	76	61 604	28 155	6 659	788	18.6	.7
541211	Offices of certified public accountants	51	54 163	24 408	5 760	630	13.0	–
541213	Tax return preparation services	13	D	D	D	b	D	D
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	82	102 226	44 822	10 136	1 069	24.0	8.4
54131	Architectural services	21	20 876	6 865	1 486	191	25.1	2.2
541310	Architectural services	21	20 876	6 865	1 486	191	25.1	2.2
54133	Engineering services	48	71 087	33 828	7 699	738	24.9	11.4
541330	Engineering services	48	71 087	33 828	7 699	738	24.9	11.4
54135	Building inspection services	3	D	D	D	b	D	D
541350	Building inspection services	3	D	D	D	b	D	D
54138	Testing laboratories	5	7 519	3 077	716	96	17.4	.4
541380	Testing laboratories	5	7 519	3 077	716	96	17.4	.4
5414	Specialized design services	42	29 739	11 505	2 384	296	9.9	4.7
54143	Graphic design services	34	23 168	9 213	1 955	231	10.0	6.1
541430	Graphic design services	34	23 168	9 213	1 955	231	10.0	6.1
5414301	Graphic design services (except commercial art & medical artists)	31	D	D	D	c	D	D
5415	Computer systems design & related services	55	81 885	46 218	10 394	911	11.6	8.8
54151	Computer systems design & related services	55	81 885	46 218	10 394	911	11.6	8.8
541511	Custom computer programming services	29	63 205	36 740	8 310	681	7.1	10.0
541512	Computer systems design services	17	10 508	4 581	1 078	133	45.9	1.4
5415122	Computer systems consultants (except systems integrators)	11	6 848	3 311	821	99	20.6	2.2
541519	Other computer related services	9	8 172	4 897	1 006	97	1.8	9.3
5416	Management, scientific, & technical consulting services	58	70 919	16 100	3 768	356	30.5	4.6
54161	Management consulting services	47	62 674	13 227	3 086	287	30.1	1.5
541611	Administrative management & general management consulting service	16	43 209	5 585	1 327	136	19.8	.2
541612	Human resources & executive search consulting services	16	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	9	D	D	D	b	D	D
541613	Marketing consulting services	11	D	D	D	b	D	D
54162	Environmental consulting services	6	6 305	2 186	545	49	21.5	36.4
541620	Environmental consulting services	6	6 305	2 186	545	49	21.5	36.4
5418	Advertising & related services	46	85 815	31 506	7 617	721	16.4	13.5
54181	Advertising agencies	24	42 694	19 461	4 635	385	4.1	5.4
541810	Advertising agencies	24	42 694	19 461	4 635	385	4.1	5.4
54182	Public relations agencies	5	3 726	1 601	348	29	47.7	–
541820	Public relations agencies	5	3 726	1 601	348	29	47.7	–
54186	Direct mail advertising	5	D	D	D	c	D	D
541860	Direct mail advertising	5	D	D	D	c	D	D
54189	Other services related to advertising	10	D	D	D	c	D	D
541890	Other services related to advertising	10	D	D	D	c	D	D
5418909	All other advertising	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	40	30 919	13 116	2 522	484	8.8	2.3
54191	Marketing research & public opinion polling	8	D	D	D	e	D	D
541910	Marketing research & public opinion polling	8	D	D	D	e	D	D
54192	Photographic services	25	7 262	2 446	530	96	19.3	2.8
541921	Photographic studios, portrait	10	2 685	593	121	45	4.4	7.6
541922	Commercial photography	15	4 577	1 853	409	51	28.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROCKVILLE CENTRE, NY *							
54	**Professional, scientific, & technical services**	**226**	**129 706**	**44 737**	**8 977**	**1 084**	**44.8**	**10.2**
541	Professional, scientific, & technical services	226	129 706	44 737	8 977	1 084	44.8	10.2
5411	Legal services	59	31 967	9 649	2 230	271	23.1	5.7
54111	Offices of lawyers	56	D	D	D	c	D	D
541110	Offices of lawyers	56	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	56	D	D	D	c	D	D
54119	Other legal services	3	D	D	D	b	D	D
541199	All other legal services	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	72	31 712	12 363	2 191	267	53.7	17.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	72	31 712	12 363	2 191	267	53.7	17.3
541211	Offices of certified public accountants	61	24 689	8 719	1 801	205	60.5	3.2
541219	Other accounting services	6	2 551	736	147	31	69.6	30.4
5413	Architectural, engineering, & related services	6	D	D	D	a	D	D
5414	Specialized design services	6	2 517	363	124	9	48.4	–
5415	Computer systems design & related services	20	10 654	5 067	1 061	89	34.7	21.6
54151	Computer systems design & related services	20	10 654	5 067	1 061	89	34.7	21.6
541512	Computer systems design services	10	4 829	2 293	382	26	44.8	–
5416	Management, scientific, & technical consulting services	30	14 631	4 930	993	116	71.0	2.5
54161	Management consulting services	26	13 709	4 443	798	110	70.2	2.6
541612	Human resources & executive search consulting services	6	7 471	1 151	140	16	100.0	–
5416123	Human resources & personnel management consulting	2	D	D	D	a	D	D
5418	Advertising & related services	20	29 538	9 420	1 790	252	45.2	.9
54189	Other services related to advertising	7	D	D	D	c	D	D
541890	Other services related to advertising	7	D	D	D	c	D	D
5418909	All other advertising	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	ROME, NY							
54	**Professional, scientific, & technical services**	**55**	**51 013**	**16 198**	**4 086**	**467**	**9.6**	**3.4**
541	Professional, scientific, & technical services	55	51 013	16 198	4 086	467	9.6	3.4
5411	Legal services	18	4 476	1 026	260	57	51.9	2.2
54111	Offices of lawyers	18	4 476	1 026	260	57	51.9	2.2
541110	Offices of lawyers	18	4 476	1 026	260	57	51.9	2.2
5411101	Offices of lawyers (except legal aid societies)	18	4 476	1 026	260	57	51.9	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	8 188	3 048	774	104	2.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	8 188	3 048	774	104	2.6	–
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	6 332	2 239	571	82	11.8	20.3
5415	Computer systems design & related services	6	19 993	5 353	1 375	123	2.0	1.8
54151	Computer systems design & related services	6	19 993	5 353	1 375	123	2.0	1.8
541511	Custom computer programming services	3	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
5417	Scientific research & development services	4	9 887	3 242	790	57	5.6	–
	ROTTERDAM TOWN, NY							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	c	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	RYE, NY							
54	**Professional, scientific, & technical services**	**89**	**65 448**	**29 162**	**6 173**	**447**	**23.1**	**3.2**
541	Professional, scientific, & technical services	89	65 448	29 162	6 173	447	23.1	3.2
5411	Legal services	16	3 606	1 032	239	33	64.3	4.9
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	5 600	3 449	987	71	14.2	11.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	5 600	3 449	987	71	14.2	11.7
5413	Architectural, engineering, & related services	10	12 007	6 403	1 496	118	12.3	–
54133	Engineering services	7	9 146	4 813	1 202	88	10.2	–
541330	Engineering services	7	9 146	4 813	1 202	88	10.2	–
5414	Specialized design services	4	1 916	152	32	6	47.8	–
5415	Computer systems design & related services	15	15 942	7 179	1 499	114	35.3	.5
54151	Computer systems design & related services	15	15 942	7 179	1 499	114	35.3	.5
541511	Custom computer programming services	6	8 287	4 877	974	70	60.5	–
541512	Computer systems design services	5	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	26	8 417	3 318	679	43	37.9	7.3
54161	Management consulting services	21	7 612	3 027	644	38	34.7	7.4
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54191	Marketing research & public opinion polling	2	D	D	D	b	D	D
541910	Marketing research & public opinion polling	2	D	D	D	b	D	D

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RYE BROOK, NY							
54	**Professional, scientific, & technical services**	**33**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	33	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
5415	Computer systems design & related services	7	D	D	D	g	D	D
54151	Computer systems design & related services	7	D	D	D	g	D	D
541512	Computer systems design services	5	D	D	D	g	D	D
5415121	Computer systems integrators	2	D	D	D	g	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	SALAMANCA, NY							
54	**Professional, scientific, & technical services**	**6**	**3 267**	**367**	**113**	**37**	**88.5**	**–**
541	Professional, scientific, & technical services	6	3 267	367	113	37	88.5	–
5411	Legal services	5	D	D	D	a	D	D
54111	Offices of lawyers	5	D	D	D	a	D	D
541110	Offices of lawyers	5	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies)	5	D	D	D	a	D	D
	SALINA TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**55**	**126 915**	**49 659**	**11 872**	**1 378**	**5.9**	**1.7**
541	Professional, scientific, & technical services	55	126 915	49 659	11 872	1 378	5.9	1.7
5411	Legal services	6	3 368	1 677	395	49	6.0	6.5
54111	Offices of lawyers	6	3 368	1 677	395	49	6.0	6.5
541110	Offices of lawyers	6	3 368	1 677	395	49	6.0	6.5
5411101	Offices of lawyers (except legal aid societies)	6	3 368	1 677	395	49	6.0	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	e	D	D
5413	Architectural, engineering, & related services	12	27 686	11 038	2 265	244	3.4	2.3
54133	Engineering services	7	25 244	9 985	2 025	195	.5	2.5
541330	Engineering services	7	25 244	9 985	2 025	195	.5	2.5
54135	Building inspection services	2	D	D	D	b	D	D
541350	Building inspection services	2	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	c	D	D
5415	Computer systems design & related services	10	67 253	25 128	6 621	520	1.4	.4
54151	Computer systems design & related services	10	67 253	25 128	6 621	520	1.4	.4
541511	Custom computer programming services	2	D	D	D	c	D	D
541512	Computer systems design services	7	D	D	D	e	D	D
5415121	Computer systems integrators	3	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	b	D	D
	SANDS POINT, NY *							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	a	D	D
	SARANAC LAKE, NY *							
54	**Professional, scientific, & technical services**	**17**	**3 392**	**1 038**	**255**	**55**	**45.5**	**7.0**
541	Professional, scientific, & technical services	17	3 392	1 038	255	55	45.5	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	SARANAC LAKE, NY (ESSEX COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	SARANAC LAKE, NY (FRANKLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SARATOGA SPRINGS, NY							
54	**Professional, scientific, & technical services**	**97**	**26 949**	**8 795**	**2 092**	**508**	**41.7**	**15.2**
541	Professional, scientific, & technical services	97	26 949	8 795	2 092	508	41.7	15.2
5411	Legal services	43	9 843	3 543	708	111	37.2	1.5
54111	Offices of lawyers	43	9 843	3 543	708	111	37.2	1.5
541110	Offices of lawyers	43	9 843	3 543	708	111	37.2	1.5
5411101	Offices of lawyers (except legal aid societies)	43	9 843	3 543	708	111	37.2	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 848	1 713	585	273	33.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 848	1 713	585	273	33.9	–
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	16	5 180	1 483	365	55	71.5	3.0
5416	Management, scientific, & technical consulting services	8	4 839	1 151	247	34	22.9	75.8
54161	Management consulting services	5	D	D	D	b	D	D
	SAUGERTIES, NY *							
54	**Professional, scientific, & technical services**	**17**	**3 144**	**1 049**	**249**	**54**	**76.8**	**6.9**
541	Professional, scientific, & technical services	17	3 144	1 049	249	54	76.8	6.9
	SAUGERTIES TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**3**	**284**	**118**	**30**	**4**	**100.0**	**–**
	SCARSDALE, NY							
54	**Professional, scientific, & technical services**	**98**	**41 093**	**14 507**	**2 392**	**301**	**41.1**	**11.6**
541	Professional, scientific, & technical services	98	41 093	14 507	2 392	301	41.1	11.6
5411	Legal services	16	10 045	2 379	397	71	47.1	5.6
54111	Offices of lawyers	16	10 045	2 379	397	71	47.1	5.6
541110	Offices of lawyers	16	10 045	2 379	397	71	47.1	5.6
5411101	Offices of lawyers (except legal aid societies)	16	10 045	2 379	397	71	47.1	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 058	735	100	25	77.5	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 058	735	100	25	77.5	10.3
5413	Architectural, engineering, & related services	5	1 503	530	121	13	82.0	–
5414	Specialized design services	8	3 984	675	117	14	34.5	39.8
5415	Computer systems design & related services	19	8 690	3 329	631	95	15.5	1.6
54151	Computer systems design & related services	19	8 690	3 329	631	95	15.5	1.6
541512	Computer systems design services	7	7 072	2 442	505	87	6.3	1.1
5416	Management, scientific, & technical consulting services	24	9 738	5 040	822	55	37.5	20.1
54161	Management consulting services	20	9 168	4 830	796	50	36.3	21.4
541613	Marketing consulting services	5	4 435	2 953	552	27	7.9	10.1
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	a	D	D
	SCHENECTADY, NY							
54	**Professional, scientific, & technical services**	**130**	**136 869**	**44 897**	**10 653**	**1 112**	**61.7**	**1.4**
541	Professional, scientific, & technical services	130	136 869	44 897	10 653	1 112	61.7	1.4
5411	Legal services	61	21 027	8 302	1 938	280	30.0	5.5
54111	Offices of lawyers	60	D	D	D	e	D	D
541110	Offices of lawyers	60	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	60	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	D	D	D	e	D	D
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	2	D	D	D	a	D	D
5415	Computer systems design & related services	13	73 820	21 544	5 339	417	85.0	.4
54151	Computer systems design & related services	13	73 820	21 544	5 339	417	85.0	.4
541511	Custom computer programming services	7	D	D	D	e	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	SCHODACK TOWN, NY							
54	**Professional, scientific, & technical services**	**8**	**1 416**	**579**	**113**	**15**	**71.1**	**–**
541	Professional, scientific, & technical services	8	1 416	579	113	15	71.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SCOTIA, NY *							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
541219	Other accounting services	1	D	D	D	a	D	D
	SEA CLIFF, NY *							
54	**Professional, scientific, & technical services**	**19**	**4 098**	**1 008**	**238**	**40**	**67.8**	**21.7**
541	Professional, scientific, & technical services	19	4 098	1 008	238	40	67.8	21.7
	SENECA FALLS, NY							
54	**Professional, scientific, & technical services**	**17**	**3 510**	**1 087**	**162**	**36**	**64.1**	**–**
541	Professional, scientific, & technical services	17	3 510	1 087	162	36	64.1	–
	SHAWANGUNK TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**6**	**398**	**59**	**11**	**8**	**50.5**	**1.8**
	SHERRILL, NY							
54	**Professional, scientific, & technical services**	**3**	**752**	**149**	**31**	**9**	**100.0**	**–**
	SIDNEY, NY							
54	**Professional, scientific, & technical services**	**12**	**2 108**	**781**	**173**	**45**	**85.0**	**4.9**
541	Professional, scientific, & technical services	12	2 108	781	173	45	85.0	4.9
	SILVER CREEK, NY							
54	**Professional, scientific, & technical services**	**4**	**356**	**119**	**27**	**7**	**51.1**	**48.9**
	SKANEATELES, NY							
54	**Professional, scientific, & technical services**	**17**	**3 332**	**1 185**	**258**	**40**	**48.5**	**11.3**
541	Professional, scientific, & technical services	17	3 332	1 185	258	40	48.5	11.3
	SLEEPY HOLLOW, NY *							
54	**Professional, scientific, & technical services**	**19**	**7 008**	**1 780**	**284**	**44**	**37.1**	**.8**
541	Professional, scientific, & technical services	19	7 008	1 780	284	44	37.1	.8
5416	Management, scientific, & technical consulting services	8	4 785	996	110	19	32.7	–
54161	Management consulting services	6	D	D	D	a	D	D
	SLOAN, NY *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SLOATSBURG, NY *							
54	**Professional, scientific, & technical services**	**3**	**610**	**369**	**67**	**10**	**91.0**	**9.0**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SMITHTOWN TOWN, NY							
54	**Professional, scientific, & technical services**	**428**	**200 479**	**71 551**	**15 220**	**1 973**	**43.3**	**15.4**
541	Professional, scientific, & technical services	428	200 479	71 551	15 220	1 973	43.3	15.4
5411	Legal services	118	52 944	16 407	3 639	456	34.8	7.1
54111	Offices of lawyers	110	47 810	15 229	3 387	417	36.3	5.8
541110	Offices of lawyers	110	47 810	15 229	3 387	417	36.3	5.8
5411101	Offices of lawyers (except legal aid societies)	110	47 810	15 229	3 387	417	36.3	5.8
54119	Other legal services	8	5 134	1 178	252	39	21.3	19.6
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	73	22 583	6 842	1 496	283	61.1	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	73	22 583	6 842	1 496	283	61.1	4.1
541211	Offices of certified public accountants	47	10 565	3 668	805	137	76.3	8.6
541213	Tax return preparation services	8	1 207	357	83	26	37.0	–
541219	Other accounting services	18	10 811	2 817	608	120	48.9	.2
5413	Architectural, engineering, & related services	56	29 304	13 236	2 789	292	35.5	40.5
54133	Engineering services	40	25 430	12 081	2 576	265	27.4	45.8
541330	Engineering services	40	25 430	12 081	2 576	265	27.4	45.8
5414	Specialized design services	24	8 536	2 485	526	70	58.4	23.8
54143	Graphic design services	13	6 359	1 992	396	49	56.2	28.6
541430	Graphic design services	13	6 359	1 992	396	49	56.2	28.6
5414301	Graphic design services (except commercial art & medical artists)	13	6 359	1 992	396	49	56.2	28.6
5415	Computer systems design & related services	61	40 836	17 275	3 732	416	34.9	12.0
54151	Computer systems design & related services	61	40 836	17 275	3 732	416	34.9	12.0
541511	Custom computer programming services	23	26 431	12 337	2 518	316	7.4	18.2
541512	Computer systems design services	30	11 489	3 570	725	60	86.0	.7
5415122	Computer systems consultants (except systems integrators)	24	6 479	2 367	447	37	81.8	1.3
5416	Management, scientific, & technical consulting services	54	17 045	5 529	1 104	207	76.9	8.9
54161	Management consulting services	43	10 994	3 800	677	142	76.3	13.4
541611	Administrative management & general management consulting service	20	5 871	2 661	518	114	56.6	24.8
541612	Human resources & executive search consulting services	12	4 031	772	115	20	99.5	.5
54162	Environmental consulting services	5	3 934	673	142	22	99.1	.9
541620	Environmental consulting services	5	3 934	673	142	22	99.1	.9
5418	Advertising & related services	30	17 781	5 281	1 023	137	48.3	30.4
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	SOLVAY, NY *							
54	**Professional, scientific, & technical services**	**12**	**2 686**	**1 068**	**237**	**39**	**80.3**	**15.3**
541	Professional, scientific, & technical services	12	2 686	1 068	237	39	80.3	15.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 157	357	60	18	64.6	35.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 157	357	60	18	64.6	35.4
	SOMERS TOWN, NY							
54	**Professional, scientific, & technical services**	**63**	**25 410**	**11 230**	**2 241**	**164**	**69.9**	**25.4**
541	Professional, scientific, & technical services	63	25 410	11 230	2 241	164	69.9	25.4
5411	Legal services	9	4 038	2 253	209	21	87.5	12.5
54111	Offices of lawyers	7	D	D	D	a	D	D
541110	Offices of lawyers	7	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	a	D	D
5413	Architectural, engineering, & related services	11	3 385	1 672	386	40	94.7	5.3
5416	Management, scientific, & technical consulting services	14	3 545	1 417	281	16	86.3	6.9
54161	Management consulting services	12	D	D	D	a	D	D
5418	Advertising & related services	6	10 127	3 960	1 033	57	48.2	51.8
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	SOUTHAMPTON, NY *							
54	**Professional, scientific, & technical services**	**60**	**19 319**	**5 956**	**1 435**	**194**	**67.4**	**5.8**
541	Professional, scientific, & technical services	60	19 319	5 956	1 435	194	67.4	5.8
5411	Legal services	18	5 576	1 475	268	39	73.4	–
54111	Offices of lawyers	18	5 576	1 475	268	39	73.4	–
541110	Offices of lawyers	18	5 576	1 475	268	39	73.4	–
5411101	Offices of lawyers (except legal aid societies)	18	5 576	1 475	268	39	73.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 099	942	338	65	62.9	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 099	942	338	65	62.9	3.7
5413	Architectural, engineering, & related services	14	4 735	1 799	436	51	74.8	6.2
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	3	1 669	415	43	8	D	–
5416	Management, scientific, & technical consulting services	10	3 567	907	241	14	86.5	–
54161	Management consulting services	8	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTHAMPTON TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**119**	**39 076**	**13 842**	**2 905**	**337**	**38.7**	**5.5**
541	Professional, scientific, & technical services	119	39 076	13 842	2 905	337	38.7	5.5
5411	Legal services	27	5 531	1 666	404	66	64.9	1.5
54111	Offices of lawyers	24	4 593	1 316	309	56	68.5	1.9
541110	Offices of lawyers	24	4 593	1 316	309	56	68.5	1.9
5411101	Offices of lawyers (except legal aid societies)	24	4 593	1 316	309	56	68.5	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 355	637	160	26	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 355	637	160	26	100.0	–
541219	Other accounting services	7	D	D	D	a	D	D
5413	Architectural, engineering, & related services	26	12 308	5 867	1 268	130	26.7	6.5
5414	Specialized design services	12	5 083	1 071	232	25	22.6	8.1
54143	Graphic design services	5	2 180	682	178	15	22.1	–
541430	Graphic design services	5	2 180	682	178	15	22.1	–
5416	Management, scientific, & technical consulting services	21	8 760	2 144	363	31	36.8	.7
54161	Management consulting services	18	7 498	1 771	294	20	26.1	.8
541618	Other management consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	10	1 768	697	139	13	49.8	29.4
	SOUTHEAST TOWN, NY							
54	**Professional, scientific, & technical services**	**73**	**27 046**	**11 458**	**2 694**	**388**	**45.6**	**27.4**
541	Professional, scientific, & technical services	73	27 046	11 458	2 694	388	45.6	27.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	7 156	3 078	797	196	51.4	48.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	7 156	3 078	797	196	51.4	48.3
541219	Other accounting services	7	4 056	1 944	534	138	17.4	82.1
5413	Architectural, engineering, & related services	12	5 471	2 676	644	71	61.5	.3
5416	Management, scientific, & technical consulting services	11	3 692	1 618	356	42	28.5	15.3
54161	Management consulting services	8	3 095	1 318	280	36	28.9	4.1
	SOUTH GLENS FALLS, NY *							
54	**Professional, scientific, & technical services**	**7**	**1 902**	**605**	**120**	**26**	**68.6**	**–**
541	Professional, scientific, & technical services	7	1 902	605	120	26	68.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
	SOUTH NYACK, NY *							
54	**Professional, scientific, & technical services**	**12**	**3 811**	**1 735**	**233**	**24**	**49.9**	**21.4**
541	Professional, scientific, & technical services	12	3 811	1 735	233	24	49.9	21.4
5413	Architectural, engineering, & related services	6	1 832	597	125	14	77.3	6.3
	SOUTHOLD TOWN, NY							
54	**Professional, scientific, & technical services**	**46**	**11 690**	**4 035**	**706**	**112**	**55.8**	**22.5**
541	Professional, scientific, & technical services	46	11 690	4 035	706	112	55.8	22.5
5411	Legal services	14	3 324	1 116	267	45	63.0	2.0
54111	Offices of lawyers	14	3 324	1 116	267	45	63.0	2.0
541110	Offices of lawyers	14	3 324	1 116	267	45	63.0	2.0
5411101	Offices of lawyers (except legal aid societies)	14	3 324	1 116	267	45	63.0	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
5413	Architectural, engineering, & related services	7	1 407	437	77	12	88.8	–
	SOUTHPORT TOWN, NY							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	SPENCERPORT, NY *							
54	**Professional, scientific, & technical services**	**16**	**2 477**	**912**	**200**	**33**	**61.7**	**1.4**
541	Professional, scientific, & technical services	16	2 477	912	200	33	61.7	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	917	534	104	11	26.9	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	917	534	104	11	26.9	1.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SPRING VALLEY, NY *							
54	**Professional, scientific, & technical services**	**35**	**27 619**	**4 485**	**939**	**151**	**20.0**	**63.1**
541	Professional, scientific, & technical services	35	27 619	4 485	939	151	20.0	63.1
5411	Legal services	13	7 296	1 578	385	61	20.9	57.9
54111	Offices of lawyers	13	7 296	1 578	385	61	20.9	57.9
541110	Offices of lawyers	13	7 296	1 578	385	61	20.9	57.9
5411101	Offices of lawyers (except legal aid societies)	13	7 296	1 578	385	61	20.9	57.9
5414	Specialized design services	2	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	b	D	D
	SPRINGVILLE, NY							
54	**Professional, scientific, & technical services**	**8**	**818**	**209**	**53**	**15**	**83.5**	**11.1**
	STONY POINT TOWN, NY							
54	**Professional, scientific, & technical services**	**20**	**5 550**	**1 886**	**389**	**65**	**38.8**	**1.2**
541	Professional, scientific, & technical services	20	5 550	1 886	389	65	38.8	1.2
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	SUFFERN, NY *							
54	**Professional, scientific, & technical services**	**42**	**12 786**	**4 858**	**849**	**105**	**32.6**	**2.1**
541	Professional, scientific, & technical services	42	12 786	4 858	849	105	32.6	2.1
5411	Legal services	10	5 056	1 255	302	41	35.6	–
54111	Offices of lawyers	10	5 056	1 255	302	41	35.6	–
541110	Offices of lawyers	10	5 056	1 255	302	41	35.6	–
5411101	Offices of lawyers (except legal aid societies)	10	5 056	1 255	302	41	35.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
541219	Other accounting services	5	D	D	D	b	D	D
	SULLIVAN TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SYRACUSE, NY							
54	**Professional, scientific, & technical services**	**486**	**484 670**	**185 397**	**43 171**	**5 183**	**15.9**	**10.2**
541	Professional, scientific, & technical services	486	484 670	185 397	43 171	5 183	15.9	10.2
5411	Legal services	253	188 816	65 361	14 193	1 773	16.1	4.4
54111	Offices of lawyers	238	D	D	D	g	D	D
541110	Offices of lawyers	238	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	238	D	D	D	g	D	D
54119	Other legal services	15	D	D	D	c	D	D
541191	Title abstract & settlement offices	15	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	66	93 257	32 253	7 404	941	10.1	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	66	93 257	32 253	7 404	941	10.1	2.5
541211	Offices of certified public accountants	38	60 736	23 568	5 349	599	8.5	–
541213	Tax return preparation services	13	D	D	D	b	D	D
541214	Payroll services	4	D	D	D	c	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	49	67 849	32 647	7 300	959	20.8	3.1
54131	Architectural services	23	21 406	7 408	1 804	206	15.4	2.2
541310	Architectural services	23	21 406	7 408	1 804	206	15.4	2.2
54133	Engineering services	21	44 025	24 315	5 296	719	19.4	3.7
541330	Engineering services	21	44 025	24 315	5 296	719	19.4	3.7
5414	Specialized design services	11	3 084	1 061	285	29	29.5	.7
54143	Graphic design services	9	D	D	D	b	D	D
541430	Graphic design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	20	47 854	18 788	6 167	578	5.2	16.4
54151	Computer systems design & related services	20	47 854	18 788	6 167	578	5.2	16.4
541512	Computer systems design services	11	D	D	D	c	D	D
5415121	Computer systems integrators	7	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	43	38 834	17 372	4 262	482	19.6	61.1
54161	Management consulting services	32	35 917	16 398	4 084	458	18.3	62.6
541611	Administrative management & general management consulting service	16	28 148	13 019	3 260	352	7.8	78.4
541612	Human resources & executive search consulting services	8	4 568	2 100	507	70	46.5	–
5416123	Human resources & personnel management consulting	6	D	D	D	b	D	D
5418	Advertising & related services	27	37 235	14 546	2 749	315	27.6	13.4
54181	Advertising agencies	19	29 946	13 015	2 427	259	27.0	14.2
541810	Advertising agencies	19	29 946	13 015	2 427	259	27.0	14.2
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	c	D	D
54192	Photographic services	12	2 768	974	221	61	44.5	–
541921	Photographic studios, portrait	7	1 380	489	102	46	39.5	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TARRYTOWN, NY *							
54	**Professional, scientific, & technical services**	**103**	**198 984**	**61 850**	**15 001**	**1 279**	**8.0**	**6.9**
541	Professional, scientific, & technical services	103	198 984	61 850	15 001	1 279	8.0	6.9
5411	Legal services	21	11 257	3 061	603	100	34.8	3.0
54111	Offices of lawyers	21	11 257	3 061	603	100	34.8	3.0
541110	Offices of lawyers	21	11 257	3 061	603	100	34.8	3.0
5411101	Offices of lawyers (except legal aid societies)	21	11 257	3 061	603	100	34.8	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	5 558	2 363	522	56	54.4	14.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	5 558	2 363	522	56	54.4	14.9
5413	Architectural, engineering, & related services	9	8 286	4 752	1 194	97	28.8	38.1
5415	Computer systems design & related services	22	95 880	22 167	5 965	411	1.1	6.8
54151	Computer systems design & related services	22	95 880	22 167	5 965	411	1.1	6.8
541511	Custom computer programming services	11	D	D	D	c	D	D
541512	Computer systems design services	8	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	b	D	D
541513	Computer facilities management services	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	18	32 958	15 519	3 409	386	11.4	4.4
54161	Management consulting services	16	D	D	D	e	D	D
541612	Human resources & executive search consulting services	3	D	D	D	b	D	D
5416122	Executive placement services	3	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	b	D	D
54169	Other scientific & technical consulting services	2	D	D	D	b	D	D
541690	Other scientific & technical consulting services	2	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	c	D	D
5417102	Research & development in the life sciences	3	D	D	D	c	D	D
5418	Advertising & related services	7	5 425	2 019	406	34	1.0	25.8
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418903	Sign painting & lettering shop	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54191	Marketing research & public opinion polling	4	D	D	D	b	D	D
541910	Marketing research & public opinion polling	4	D	D	D	b	D	D
	THOMASTON, NY *							
54	**Professional, scientific, & technical services**	**17**	**8 613**	**2 686**	**367**	**44**	**32.3**	**16.1**
541	Professional, scientific, & technical services	17	8 613	2 686	367	44	32.3	16.1
5415	Computer systems design & related services	7	4 146	991	156	14	34.1	9.9
54151	Computer systems design & related services	7	4 146	991	156	14	34.1	9.9
	TONAWANDA, NY							
54	**Professional, scientific, & technical services**	**32**	**7 751**	**3 064**	**717**	**123**	**63.1**	**17.6**
541	Professional, scientific, & technical services	32	7 751	3 064	717	123	63.1	17.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 360	921	252	28	39.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 360	921	252	28	39.3	–
5413	Architectural, engineering, & related services	4	2 132	834	173	36	57.1	42.9
	TONAWANDA TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**71**	**26 123**	**8 988**	**2 020**	**334**	**40.1**	**6.4**
541	Professional, scientific, & technical services	71	26 123	8 988	2 020	334	40.1	6.4
5411	Legal services	13	3 076	1 049	263	48	81.1	1.4
54111	Offices of lawyers	13	3 076	1 049	263	48	81.1	1.4
541110	Offices of lawyers	13	3 076	1 049	263	48	81.1	1.4
5411101	Offices of lawyers (except legal aid societies)	13	3 076	1 049	263	48	81.1	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	3 601	1 580	374	68	47.8	24.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	3 601	1 580	374	68	47.8	24.4
5413	Architectural, engineering, & related services	9	4 720	2 604	612	69	47.9	–
5416	Management, scientific, & technical consulting services	12	6 931	1 379	273	19	15.8	3.6
54161	Management consulting services	9	D	D	D	a	D	D
5418	Advertising & related services	5	3 574	789	181	20	64.8	.8
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TROY, NY							
54	**Professional, scientific, & technical services**	**102**	**70 328**	**29 937**	**7 478**	**946**	**26.0**	**8.3**
541	Professional, scientific, & technical services	102	70 328	29 937	7 478	946	26.0	8.3
5411	Legal services	37	D	D	D	c	D	D
54111	Offices of lawyers	37	D	D	D	c	D	D
541110	Offices of lawyers	37	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	37	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	5 105	3 103	951	171	16.0	50.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	5 105	3 103	951	171	16.0	50.7
541219	Other accounting services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	12 430	5 387	1 072	145	33.8	3.2
54133	Engineering services	10	8 692	4 044	780	102	34.3	4.6
541330	Engineering services	10	8 692	4 044	780	102	34.3	4.6
5415	Computer systems design & related services	14	12 733	4 431	1 459	154	40.1	13.0
54151	Computer systems design & related services	14	12 733	4 431	1 459	154	40.1	13.0
541512	Computer systems design services	9	10 285	2 575	963	110	47.1	15.7
5416	Management, scientific, & technical consulting services	8	6 758	2 243	495	40	14.0	.5
54161	Management consulting services	6	D	D	D	b	D	D
541612	Human resources & executive search consulting services	2	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	1	D	D	D	b	D	D
5417	Scientific research & development services	4	15 512	8 545	2 115	198	–	1.7
54171	R&D in the physical, engineering, & life sciences	4	15 512	8 545	2 115	198	–	1.7
541710	R&D in the physical, engineering, & life sciences	4	15 512	8 545	2 115	198	–	1.7
5418	Advertising & related services	5	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	TUCKAHOE, NY *							
54	**Professional, scientific, & technical services**	**16**	**6 035**	**2 120**	**499**	**63**	**63.5**	**9.3**
541	Professional, scientific, & technical services	16	6 035	2 120	499	63	63.5	9.3
5418	Advertising & related services	1	D	D	D	a	D	D
	TUPPER LAKE, NY							
54	**Professional, scientific, & technical services**	**6**	**1 153**	**362**	**86**	**18**	**50.4**	**–**
541	Professional, scientific, & technical services	6	1 153	362	86	18	50.4	–
	ULSTER TOWN, NY							
54	**Professional, scientific, & technical services**	**4**	**1 968**	**984**	**204**	**29**	**6.4**	**–**
541	Professional, scientific, & technical services	4	1 968	984	204	29	6.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	UNION TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**15**	**8 230**	**2 797**	**662**	**63**	**29.7**	**.9**
541	Professional, scientific, & technical services	15	8 230	2 797	662	63	29.7	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	2	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D
	UTICA, NY							
54	**Professional, scientific, & technical services**	**157**	**75 169**	**26 964**	**5 903**	**1 046**	**40.3**	**5.2**
541	Professional, scientific, & technical services	157	75 169	26 964	5 903	1 046	40.3	5.2
5411	Legal services	86	33 394	9 981	2 103	357	43.0	5.8
54111	Offices of lawyers	80	30 956	8 664	1 791	314	46.3	5.9
541110	Offices of lawyers	80	30 956	8 664	1 791	314	46.3	5.9
5411101	Offices of lawyers (except legal aid societies)	80	30 956	8 664	1 791	314	46.3	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	3 934	1 723	383	82	51.2	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	3 934	1 723	383	82	51.2	3.4
5413	Architectural, engineering, & related services	13	14 044	6 185	1 387	168	19.0	3.7
54133	Engineering services	10	11 301	5 349	1 180	142	23.6	4.7
541330	Engineering services	10	11 301	5 349	1 180	142	23.6	4.7
5415	Computer systems design & related services	13	4 984	1 667	371	56	38.2	19.7
54151	Computer systems design & related services	13	4 984	1 667	371	56	38.2	19.7
5418	Advertising & related services	10	6 431	2 439	607	155	28.7	3.9
5419	Other professional, scientific, & technical services	7	D	D	D	c	D	D
54192	Photographic services	5	D	D	D	c	D	D
541921	Photographic studios, portrait	3	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VALLEY STREAM, NY *							
54	**Professional, scientific, & technical services**	**139**	**73 170**	**32 646**	**7 470**	**781**	**28.9**	**7.5**
541	Professional, scientific, & technical services	139	73 170	32 646	7 470	781	28.9	7.5
5411	Legal services	33	10 211	2 755	549	85	53.2	7.3
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	47	37 183	20 589	4 846	436	19.3	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	47	37 183	20 589	4 846	436	19.3	5.2
541211	Offices of certified public accountants	36	29 768	14 177	3 433	292	22.3	5.7
5413	Architectural, engineering, & related services	9	6 995	2 414	480	54	21.5	–
5415	Computer systems design & related services	16	4 074	1 144	247	23	66.6	33.4
54151	Computer systems design & related services	16	4 074	1 144	247	23	66.6	33.4
5416	Management, scientific, & technical consulting services	18	9 799	4 077	979	101	31.3	9.4
54161	Management consulting services	13	8 474	3 468	855	76	28.6	10.9
5418	Advertising & related services	9	3 206	1 096	273	57	31.5	4.5
	VAN BUREN TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	VESTAL TOWN, NY							
54	**Professional, scientific, & technical services**	**33**	**25 632**	**10 709**	**2 208**	**322**	**19.0**	**2.4**
541	Professional, scientific, & technical services	33	25 632	10 709	2 208	322	19.0	2.4
5411	Legal services	10	10 197	3 200	747	135	5.4	–
54111	Offices of lawyers	10	10 197	3 200	747	135	5.4	–
541110	Offices of lawyers	10	10 197	3 200	747	135	5.4	–
5411101	Offices of lawyers (except legal aid societies)	10	10 197	3 200	747	135	5.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
541211	Offices of certified public accountants	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	5 048	2 056	389	47	67.0	–
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	a	D	D
	VOORHEESVILLE, NY							
54	**Professional, scientific, & technical services**	**4**	**854**	**258**	**57**	**10**	**100.0**	**–**
	WALDEN, NY							
54	**Professional, scientific, & technical services**	**13**	**7 780**	**1 944**	**518**	**71**	**24.7**	**.4**
541	Professional, scientific, & technical services	13	7 780	1 944	518	71	24.7	.4
5411	Legal services	8	4 817	1 453	357	46	10.2	.6
54111	Offices of lawyers	8	4 817	1 453	357	46	10.2	.6
541110	Offices of lawyers	8	4 817	1 453	357	46	10.2	.6
5411101	Offices of lawyers (except legal aid societies)	8	4 817	1 453	357	46	10.2	.6
	WALLKILL TOWN, NY							
54	**Professional, scientific, & technical services**	**24**	**8 372**	**3 448**	**715**	**107**	**44.5**	**4.2**
541	Professional, scientific, & technical services	24	8 372	3 448	715	107	44.5	4.2
5411	Legal services	10	2 998	1 101	212	29	49.1	5.7
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	2 096	723	165	20	32.8	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	2 096	723	165	20	32.8	8.7
5413	Architectural, engineering, & related services	4	2 496	1 371	299	40	37.7	–
	WALTON, NY							
54	**Professional, scientific, & technical services**	**12**	**1 465**	**317**	**82**	**33**	**72.1**	**–**
541	Professional, scientific, & technical services	12	1 465	317	82	33	72.1	–
	WAPPINGER TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**26**	**11 972**	**3 414**	**586**	**75**	**35.6**	**3.9**
541	Professional, scientific, & technical services	26	11 972	3 414	586	75	35.6	3.9
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WAPPINGERS FALLS, NY *							
54	**Professional, scientific, & technical services**	**28**	**7 712**	**2 234**	**474**	**133**	**26.9**	**6.0**
541	Professional, scientific, & technical services	28	7 712	2 234	474	133	26.9	6.0
5411	Legal services	8	3 186	821	174	28	33.9	–
54111	Offices of lawyers	8	3 186	821	174	28	33.9	–
541110	Offices of lawyers	8	3 186	821	174	28	33.9	–
5411101	Offices of lawyers (except legal aid societies)	8	3 186	821	174	28	33.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 665	622	106	22	3.1	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 665	622	106	22	3.1	5.0
	WARSAW, NY							
54	**Professional, scientific, & technical services**	**10**	**1 853**	**586**	**158**	**44**	**85.2**	**–**
541	Professional, scientific, & technical services	10	1 853	586	158	44	85.2	–
	WARWICK, NY *							
54	**Professional, scientific, & technical services**	**26**	**7 610**	**2 910**	**589**	**72**	**81.8**	**3.7**
541	Professional, scientific, & technical services	26	7 610	2 910	589	72	81.8	3.7
5413	Architectural, engineering, & related services	8	3 793	1 804	383	41	94.0	6.0
	WARWICK TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**21**	**16 277**	**4 697**	**956**	**113**	**28.0**	**.3**
541	Professional, scientific, & technical services	21	16 277	4 697	956	113	28.0	.3
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5415	Computer systems design & related services	6	3 637	1 767	326	60	19.0	–
54151	Computer systems design & related services	6	3 637	1 767	326	60	19.0	–
5416	Management, scientific, & technical consulting services	5	2 857	472	169	10	92.0	1.9
	WASHINGTONVILLE, NY *							
54	**Professional, scientific, & technical services**	**12**	**1 479**	**532**	**98**	**19**	**90.1**	**1.5**
541	Professional, scientific, & technical services	12	1 479	532	98	19	90.1	1.5
	WATERLOO, NY							
54	**Professional, scientific, & technical services**	**8**	**864**	**154**	**40**	**12**	**54.9**	**29.7**
	WATERTOWN, NY							
54	**Professional, scientific, & technical services**	**65**	**27 126**	**12 962**	**2 643**	**452**	**30.2**	**4.0**
541	Professional, scientific, & technical services	65	27 126	12 962	2 643	452	30.2	4.0
5411	Legal services	32	12 209	5 749	952	172	25.7	.5
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 231	2 435	623	132	26.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 231	2 435	623	132	26.8	–
5413	Architectural, engineering, & related services	9	6 992	3 107	675	84	25.7	3.7
54131	Architectural services	1	D	D	D	b	D	D
541310	Architectural services	1	D	D	D	b	D	D
	WATERVLIET, NY							
54	**Professional, scientific, & technical services**	**8**	**4 271**	**1 875**	**394**	**37**	**20.0**	**80.0**
541	Professional, scientific, & technical services	8	4 271	1 875	394	37	20.0	80.0
	WAVERLY, NY							
54	**Professional, scientific, & technical services**	**9**	**8 046**	**2 982**	**659**	**124**	**51.9**	**–**
541	Professional, scientific, & technical services	9	8 046	2 982	659	124	51.9	–
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	WEBSTER, NY *							
54	**Professional, scientific, & technical services**	**16**	**17 677**	**5 592**	**1 046**	**215**	**5.8**	**1.2**
541	Professional, scientific, & technical services	16	17 677	5 592	1 046	215	5.8	1.2
5419	Other professional, scientific, & technical services	2	D	D	D	c	D	D
54192	Photographic services	2	D	D	D	c	D	D
541921	Photographic studios, portrait	2	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEBSTER TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**30**	**12 559**	**6 298**	**1 407**	**167**	**42.8**	**2.3**
541	Professional, scientific, & technical services	30	12 559	6 298	1 407	167	42.8	2.3
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5415	Computer systems design & related services	13	D	D	D	c	D	D
54151	Computer systems design & related services	13	D	D	D	c	D	D
	WELLSVILLE, NY							
54	**Professional, scientific, & technical services**	**23**	**6 415**	**2 133**	**380**	**79**	**48.0**	**4.5**
541	Professional, scientific, & technical services	23	6 415	2 133	380	79	48.0	4.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	WESLEY HILLS, NY *							
54	**Professional, scientific, & technical services**	**24**	**7 527**	**3 045**	**437**	**42**	**58.1**	**3.5**
541	Professional, scientific, & technical services	24	7 527	3 045	437	42	58.1	3.5
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	WESTBURY, NY *							
54	**Professional, scientific, & technical services**	**183**	**143 560**	**54 906**	**12 568**	**1 659**	**26.6**	**31.7**
541	Professional, scientific, & technical services	183	143 560	54 906	12 568	1 659	26.6	31.7
5411	Legal services	106	59 245	20 110	4 391	544	40.1	2.3
54111	Offices of lawyers	95	50 912	18 171	4 012	485	41.7	2.4
541110	Offices of lawyers	95	50 912	18 171	4 012	485	41.7	2.4
5411101	Offices of lawyers (except legal aid societies)	95	50 912	18 171	4 012	485	41.7	2.4
54119	Other legal services	11	8 333	1 939	379	59	30.3	1.8
541191	Title abstract & settlement offices	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	17 018	7 623	1 634	330	47.8	10.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	17 018	7 623	1 634	330	47.8	10.8
541211	Offices of certified public accountants	25	12 778	5 073	1 147	107	57.1	5.3
541213	Tax return preparation services	3	1 912	956	352	207	D	–
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5415	Computer systems design & related services	7	5 579	1 743	323	58	45.7	9.5
54151	Computer systems design & related services	7	5 579	1 743	323	58	45.7	9.5
5416	Management, scientific, & technical consulting services	12	13 220	5 928	1 391	73	8.2	3.3
54161	Management consulting services	8	D	D	D	b	D	D
541618	Other management consulting services	1	D	D	D	b	D	D
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	f	D	D
54186	Direct mail advertising	2	D	D	D	f	D	D
541860	Direct mail advertising	2	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	WESTFIELD, NY							
54	**Professional, scientific, & technical services**	**8**	**2 789**	**1 346**	**288**	**46**	**24.5**	**–**
541	Professional, scientific, & technical services	8	2 789	1 346	288	46	24.5	–
	WEST HAVERSTRAW, NY *							
54	**Professional, scientific, & technical services**	**5**	**1 418**	**306**	**73**	**12**	**47.1**	**–**
541	Professional, scientific, & technical services	5	1 418	306	73	12	47.1	–
	WEST SENECA TOWN, NY							
54	**Professional, scientific, & technical services**	**68**	**33 464**	**15 148**	**3 319**	**630**	**32.9**	**23.6**
541	Professional, scientific, & technical services	68	33 464	15 148	3 319	630	32.9	23.6
5411	Legal services	26	3 971	1 128	265	64	67.0	4.1
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	6 118	2 706	616	209	19.8	47.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	6 118	2 706	616	209	19.8	47.4
5413	Architectural, engineering, & related services	10	9 027	4 977	1 051	199	51.4	9.6
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
541511	Custom computer programming services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WHEATFIELD TOWN, NY							
54	**Professional, scientific, & technical services**	**15**	**41 748**	**11 028**	**2 354**	**288**	**4.3**	**.1**
541	Professional, scientific, & technical services	15	41 748	11 028	2 354	288	4.3	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
541219	Other accounting services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	c	D	D
54133	Engineering services	2	D	D	D	c	D	D
541330	Engineering services	2	D	D	D	c	D	D
	WHITEHALL, NY							
54	**Professional, scientific, & technical services**	**5**	**631**	**193**	**57**	**17**	**24.2**	**64.0**
	WHITE PLAINS, NY							
54	**Professional, scientific, & technical services**	**579**	**450 464**	**169 202**	**38 506**	**3 165**	**31.2**	**4.9**
541	Professional, scientific, & technical services	579	450 464	169 202	38 506	3 165	31.2	4.9
5411	Legal services	308	262 761	91 684	19 806	1 807	31.6	4.8
54111	Offices of lawyers	289	245 180	84 763	18 615	1 665	29.8	3.2
541110	Offices of lawyers	289	245 180	84 763	18 615	1 665	29.8	3.2
5411101	Offices of lawyers (except legal aid societies)	289	245 180	84 763	18 615	1 665	29.8	3.2
54119	Other legal services	19	17 581	6 921	1 191	142	55.9	27.3
541191	Title abstract & settlement offices	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	61	33 081	11 752	2 632	308	46.3	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	61	33 081	11 752	2 632	308	46.3	2.3
541211	Offices of certified public accountants	44	27 073	9 061	2 079	218	36.6	2.6
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	34	37 467	16 739	3 642	313	37.8	3.3
54131	Architectural services	13	13 146	5 616	1 004	90	56.8	7.1
541310	Architectural services	13	13 146	5 616	1 004	90	56.8	7.1
54133	Engineering services	17	22 688	10 457	2 495	199	23.2	.4
541330	Engineering services	17	22 688	10 457	2 495	199	23.2	.4
5414	Specialized design services	8	7 541	1 634	523	46	13.0	1.3
54143	Graphic design services	4	6 231	1 344	497	41	7.0	–
541430	Graphic design services	4	6 231	1 344	497	41	7.0	–
5414301	Graphic design services (except commercial art & medical artists)	4	6 231	1 344	497	41	7.0	–
5415	Computer systems design & related services	74	44 365	21 583	4 416	293	28.5	4.3
54151	Computer systems design & related services	74	44 365	21 583	4 416	293	28.5	4.3
541511	Custom computer programming services	30	27 623	14 667	3 246	189	9.6	1.7
541512	Computer systems design services	36	15 769	6 423	1 079	99	61.4	9.2
5415122	Computer systems consultants (except systems integrators)	30	8 742	3 685	644	47	40.9	6.1
5416	Management, scientific, & technical consulting services	63	51 035	20 865	6 337	266	21.6	7.5
54161	Management consulting services	52	25 278	11 944	2 509	145	42.1	13.3
541611	Administrative management & general management consulting service	18	D	D	D	b	D	D
541612	Human resources & executive search consulting services	19	9 242	5 182	1 162	76	28.5	17.6
5416122	Executive placement services	10	D	D	D	b	D	D
541613	Marketing consulting services	13	8 830	4 014	788	40	60.4	–
54169	Other scientific & technical consulting services	9	D	D	D	c	D	D
541690	Other scientific & technical consulting services	9	D	D	D	c	D	D
5418	Advertising & related services	16	5 838	2 516	539	42	33.6	5.5
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	7	1 948	651	123	23	45.3	10.5
	WHITESBORO, NY *							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	1	D	D	D	c	D	D
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
	WHITESTOWN TOWN BALANCE, NY *							
54	**Professional, scientific, & technical services**	**6**	**1 495**	**534**	**117**	**13**	**17.0**	**83.0**
541	Professional, scientific, & technical services	6	1 495	534	117	13	17.0	83.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WILLIAMSVILLE, NY *							
54	**Professional, scientific, & technical services**	**68**	**33 987**	**10 161**	**2 104**	**294**	**38.7**	**2.2**
541	Professional, scientific, & technical services	68	33 987	10 161	2 104	294	38.7	2.2
5411	Legal services	25	8 078	2 269	452	81	46.3	–
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 245	810	168	32	93.8	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 245	810	168	32	93.8	6.2
5413	Architectural, engineering, & related services	6	2 897	1 670	439	46	77.6	–
5415	Computer systems design & related services	8	5 486	2 564	530	59	50.7	–
54151	Computer systems design & related services	8	5 486	2 564	530	59	50.7	–
541512	Computer systems design services	7	D	D	D	b	D	D
5418	Advertising & related services	8	12 233	1 764	227	24	2.9	3.8
	WILLISTON PARK, NY *							
54	**Professional, scientific, & technical services**	**32**	**14 393**	**5 191**	**1 143**	**139**	**44.8**	**17.4**
541	Professional, scientific, & technical services	32	14 393	5 191	1 143	139	44.8	17.4
5411	Legal services	20	9 450	2 994	594	80	30.5	19.0
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	WILTON TOWN, NY							
54	**Professional, scientific, & technical services**	**12**	**3 059**	**962**	**154**	**25**	**83.1**	**2.9**
541	Professional, scientific, & technical services	12	3 059	962	154	25	83.1	2.9
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	YONKERS, NY							
54	**Professional, scientific, & technical services**	**217**	**96 340**	**30 263**	**6 640**	**948**	**39.8**	**6.9**
541	Professional, scientific, & technical services	217	96 340	30 263	6 640	948	39.8	6.9
5411	Legal services	59	30 049	10 818	2 463	223	35.1	2.2
54111	Offices of lawyers	56	29 146	10 523	2 374	216	35.7	2.2
541110	Offices of lawyers	56	29 146	10 523	2 374	216	35.7	2.2
5411101	Offices of lawyers (except legal aid societies)	56	29 146	10 523	2 374	216	35.7	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	45	12 591	4 213	1 163	335	52.3	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	45	12 591	4 213	1 163	335	52.3	10.1
541211	Offices of certified public accountants	24	7 593	2 251	546	69	51.0	13.2
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	7 355	2 979	640	74	22.6	7.7
54131	Architectural services	5	5 544	2 199	514	53	12.3	–
541310	Architectural services	5	5 544	2 199	514	53	12.3	–
5414	Specialized design services	10	2 077	471	123	21	32.3	6.5
54143	Graphic design services	5	1 493	370	89	15	17.7	4.8
541430	Graphic design services	5	1 493	370	89	15	17.7	4.8
5415	Computer systems design & related services	35	12 934	3 290	585	62	84.8	6.8
54151	Computer systems design & related services	35	12 934	3 290	585	62	84.8	6.8
541512	Computer systems design services	18	D	D	D	b	D	D
541519	Other computer related services	7	5 765	641	154	17	82.9	10.1
5416	Management, scientific, & technical consulting services	27	13 703	4 137	806	87	23.4	23.0
54161	Management consulting services	21	10 991	3 212	669	70	15.4	28.7
5418	Advertising & related services	15	14 014	3 303	629	86	22.2	–
5419	Other professional, scientific, & technical services	14	3 617	1 052	231	60	43.6	–
54192	Photographic services	10	2 934	675	156	48	42.2	–
541921	Photographic studios, portrait	6	2 431	564	142	44	30.2	–
	YORKTOWN TOWN, NY							
54	**Professional, scientific, & technical services**	**116**	**26 529**	**8 667**	**1 490**	**206**	**63.5**	**7.4**
541	Professional, scientific, & technical services	116	26 529	8 667	1 490	206	63.5	7.4
5411	Legal services	23	4 571	896	185	32	74.0	6.5
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	3 992	1 177	241	47	72.1	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	3 992	1 177	241	47	72.1	2.0
5413	Architectural, engineering, & related services	13	3 215	1 165	201	31	69.4	8.7
5415	Computer systems design & related services	22	5 601	2 169	301	21	56.6	10.0
54151	Computer systems design & related services	22	5 601	2 169	301	21	56.6	10.0
5416	Management, scientific, & technical consulting services	18	3 884	1 352	211	24	85.4	.2
54161	Management consulting services	13	3 210	1 021	142	17	93.0	.2
5418	Advertising & related services	6	1 808	481	102	11	76.8	13.8
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	YORKVILLE, NY *							
54	**Professional, scientific, & technical services**	**4**	**367**	**15**	**1**	**1**	**39.0**	**3.0**
	BALANCE OF ALBANY COUNTY, NY							
54	**Professional, scientific, & technical services**	**15**	**2 598**	**926**	**164**	**26**	**93.9**	**4.6**
541	Professional, scientific, & technical services	15	2 598	926	164	26	93.9	4.6
	BALANCE OF ALLEGANY COUNTY, NY							
54	**Professional, scientific, & technical services**	**23**	**4 757**	**1 456**	**346**	**64**	**69.3**	**20.7**
541	Professional, scientific, & technical services	23	4 757	1 456	346	64	69.3	20.7
	BALANCE OF BROOME COUNTY, NY							
54	**Professional, scientific, & technical services**	**42**	**11 027**	**4 323**	**989**	**201**	**44.6**	**9.6**
541	Professional, scientific, & technical services	42	11 027	4 323	989	201	44.6	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 785	553	128	36	30.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 785	553	128	36	30.0	–
5413	Architectural, engineering, & related services	10	2 383	1 016	237	35	88.6	.7
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
	BALANCE OF CATTARAUGUS COUNTY, NY							
54	**Professional, scientific, & technical services**	**30**	**17 840**	**3 936**	**1 006**	**143**	**18.9**	**.9**
541	Professional, scientific, & technical services	30	17 840	3 936	1 006	143	18.9	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
54133	Engineering services	2	D	D	D	b	D	D
541330	Engineering services	2	D	D	D	b	D	D
	BALANCE OF CAYUGA COUNTY, NY							
54	**Professional, scientific, & technical services**	**29**	**4 111**	**1 058**	**283**	**74**	**68.4**	**4.7**
541	Professional, scientific, & technical services	29	4 111	1 058	283	74	68.4	4.7
	BALANCE OF CHAUTAUQUA COUNTY, NY							
54	**Professional, scientific, & technical services**	**37**	**7 135**	**2 977**	**619**	**141**	**41.2**	**9.7**
541	Professional, scientific, & technical services	37	7 135	2 977	619	141	41.2	9.7
5411	Legal services	12	3 424	1 432	323	59	39.0	10.6
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	BALANCE OF CHEMUNG COUNTY, NY							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	c	D	D
	BALANCE OF CHENANGO COUNTY, NY							
54	**Professional, scientific, & technical services**	**30**	**8 282**	**3 106**	**482**	**90**	**38.5**	**2.8**
541	Professional, scientific, & technical services	30	8 282	3 106	482	90	38.5	2.8
5411	Legal services	13	3 419	1 066	229	38	38.6	4.9
54111	Offices of lawyers	13	3 419	1 066	229	38	38.6	4.9
541110	Offices of lawyers	13	3 419	1 066	229	38	38.6	4.9
5411101	Offices of lawyers (except legal aid societies)	13	3 419	1 066	229	38	38.6	4.9
	BALANCE OF CLINTON COUNTY, NY							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF COLUMBIA COUNTY, NY							
54	**Professional, scientific, & technical services**	**99**	**29 538**	**9 863**	**2 130**	**341**	**35.4**	**9.4**
541	Professional, scientific, & technical services	99	29 538	9 863	2 130	341	35.4	9.4
5411	Legal services	22	3 386	1 058	244	41	40.1	14.8
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	878	227	56	19	88.7	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	878	227	56	19	88.7	11.3
5413	Architectural, engineering, & related services	19	3 543	1 196	239	41	95.7	3.7
5418	Advertising & related services	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	c	D	D
54191	Marketing research & public opinion polling	3	D	D	D	c	D	D
541910	Marketing research & public opinion polling	3	D	D	D	c	D	D
	BALANCE OF CORTLAND COUNTY, NY							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	e	D	D
5413	Architectural, engineering, & related services	3	D	D	D	e	D	D
54138	Testing laboratories	2	D	D	D	e	D	D
541380	Testing laboratories	2	D	D	D	e	D	D
	BALANCE OF DELAWARE COUNTY, NY							
54	**Professional, scientific, & technical services**	**40**	**4 221**	**1 710**	**303**	**81**	**60.3**	**3.2**
541	Professional, scientific, & technical services	40	4 221	1 710	303	81	60.3	3.2
	BALANCE OF DUTCHESS COUNTY, NY							
54	**Professional, scientific, & technical services**	**123**	**28 114**	**10 861**	**2 070**	**270**	**68.0**	**6.1**
541	Professional, scientific, & technical services	123	28 114	10 861	2 070	270	68.0	6.1
5411	Legal services	28	6 980	2 140	421	73	54.6	1.7
54111	Offices of lawyers	28	6 980	2 140	421	73	54.6	1.7
541110	Offices of lawyers	28	6 980	2 140	421	73	54.6	1.7
5411101	Offices of lawyers (except legal aid societies)	28	6 980	2 140	421	73	54.6	1.7
5413	Architectural, engineering, & related services	21	4 247	1 609	348	59	74.5	8.5
5414	Specialized design services	10	D	D	D	b	D	D
54143	Graphic design services	7	1 384	298	72	17	100.0	–
541430	Graphic design services	7	1 384	298	72	17	100.0	–
5415	Computer systems design & related services	16	D	D	D	b	D	D
54151	Computer systems design & related services	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	30	D	D	D	b	D	D
54161	Management consulting services	21	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	a	D	D
	BALANCE OF ERIE COUNTY, NY							
54	**Professional, scientific, & technical services**	**55**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	55	D	D	D	e	D	D
5411	Legal services	5	D	D	D	c	D	D
54111	Offices of lawyers	5	D	D	D	c	D	D
541110	Offices of lawyers	5	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	5	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 224	587	130	27	66.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 224	587	130	27	66.9	–
5413	Architectural, engineering, & related services	20	9 749	2 415	621	90	16.0	–
5414	Specialized design services	6	D	D	D	a	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	BALANCE OF ESSEX COUNTY, NY *							
54	**Professional, scientific, & technical services**	**57**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	57	D	D	D	c	D	D
5411	Legal services	30	4 529	1 496	354	68	58.0	2.8
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 601	564	147	25	98.1	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 601	564	147	25	98.1	1.9
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF FRANKLIN COUNTY, NY							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	BALANCE OF FULTON COUNTY, NY							
54	**Professional, scientific, & technical services**	**12**	**1 321**	**358**	**81**	**28**	**85.2**	**3.5**
541	Professional, scientific, & technical services	12	1 321	358	81	28	85.2	3.5
	BALANCE OF GENESEE COUNTY, NY							
54	**Professional, scientific, & technical services**	**15**	**1 855**	**731**	**165**	**33**	**90.6**	**1.5**
541	Professional, scientific, & technical services	15	1 855	731	165	33	90.6	1.5
	BALANCE OF GREENE COUNTY, NY							
54	**Professional, scientific, & technical services**	**31**	**18 397**	**3 591**	**814**	**179**	**20.1**	**.6**
541	Professional, scientific, & technical services	31	18 397	3 591	814	179	20.1	.6
5414	Specialized design services	1	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	b	D	D
	BALANCE OF HAMILTON COUNTY, NY							
54	**Professional, scientific, & technical services**	**3**	**676**	**111**	**31**	**6**	**59.2**	**40.8**
	BALANCE OF HERKIMER COUNTY, NY							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	BALANCE OF JEFFERSON COUNTY, NY							
54	**Professional, scientific, & technical services**	**27**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	BALANCE OF LEWIS COUNTY, NY							
54	**Professional, scientific, & technical services**	**5**	**501**	**239**	**41**	**10**	**26.1**	**22.6**
	BALANCE OF LIVINGSTON COUNTY, NY							
54	**Professional, scientific, & technical services**	**35**	**13 062**	**4 785**	**1 217**	**198**	**19.6**	**37.9**
541	Professional, scientific, & technical services	35	13 062	4 785	1 217	198	19.6	37.9
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	BALANCE OF MADISON COUNTY, NY							
54	**Professional, scientific, & technical services**	**22**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	22	D	D	D	c	D	D
5413	Architectural, engineering, & related services	4	D	D	D	c	D	D
54133	Engineering services	3	D	D	D	c	D	D
541330	Engineering services	3	D	D	D	c	D	D
	BALANCE OF MONROE COUNTY, NY							
54	**Professional, scientific, & technical services**	**49**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	49	D	D	D	c	D	D
5411	Legal services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	14 038	5 639	1 151	125	18.3	.8
54133	Engineering services	8	13 281	5 376	1 066	106	19.2	.7
541330	Engineering services	8	13 281	5 376	1 066	106	19.2	.7
5416	Management, scientific, & technical consulting services	6	D	D	D	b	D	D
	BALANCE OF MONTGOMERY COUNTY, NY							
54	**Professional, scientific, & technical services**	**11**	**3 475**	**1 285**	**289**	**37**	**76.7**	**–**
541	Professional, scientific, & technical services	11	3 475	1 285	289	37	76.7	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF NIAGARA COUNTY, NY							
54	**Professional, scientific, & technical services**	**28**	**9 507**	**4 161**	**1 060**	**168**	**44.8**	**1.2**
541	Professional, scientific, & technical services	28	9 507	4 161	1 060	168	44.8	1.2
5413	Architectural, engineering, & related services	6	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	6	2 957	1 897	490	77	25.0	4.0
	BALANCE OF ONEIDA COUNTY, NY							
54	**Professional, scientific, & technical services**	**53**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	53	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
	BALANCE OF ONONDAGA COUNTY, NY							
54	**Professional, scientific, & technical services**	**45**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	45	D	D	D	c	D	D
5413	Architectural, engineering, & related services	10	3 396	932	184	31	58.1	33.6
5414	Specialized design services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
	BALANCE OF ONTARIO COUNTY, NY							
54	**Professional, scientific, & technical services**	**77**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	77	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	4 223	1 280	274	45	31.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	4 223	1 280	274	45	31.8	–
541219	Other accounting services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
5415	Computer systems design & related services	16	D	D	D	e	D	D
54151	Computer systems design & related services	16	D	D	D	e	D	D
541511	Custom computer programming services	8	D	D	D	c	D	D
541512	Computer systems design services	8	D	D	D	c	D	D
5415121	Computer systems integrators	5	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	a	D	D
541921	Photographic studios, portrait	7	D	D	D	a	D	D
	BALANCE OF ORANGE COUNTY, NY							
54	**Professional, scientific, & technical services**	**111**	**36 627**	**13 612**	**2 763**	**349**	**48.6**	**4.1**
541	Professional, scientific, & technical services	111	36 627	13 612	2 763	349	48.6	4.1
5411	Legal services	21	D	D	D	b	D	D
54111	Offices of lawyers	20	6 137	2 149	560	69	32.5	3.7
541110	Offices of lawyers	20	6 137	2 149	560	69	32.5	3.7
5411101	Offices of lawyers (except legal aid societies)	20	6 137	2 149	560	69	32.5	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 778	596	98	24	80.7	15.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 778	596	98	24	80.7	15.3
5413	Architectural, engineering, & related services	18	D	D	D	c	D	D
54133	Engineering services	9	D	D	D	c	D	D
541330	Engineering services	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	23	D	D	D	b	D	D
54161	Management consulting services	12	5 384	1 305	250	18	82.9	.9
5418	Advertising & related services	6	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	BALANCE OF ORLEANS COUNTY, NY							
54	**Professional, scientific, & technical services**	**7**	**1 160**	**181**	**42**	**16**	**20.8**	**8.3**
541	Professional, scientific, & technical services	7	1 160	181	42	16	20.8	8.3
	BALANCE OF OSWEGO COUNTY, NY							
54	**Professional, scientific, & technical services**	**34**	**14 934**	**6 472**	**1 464**	**215**	**27.1**	**15.5**
541	Professional, scientific, & technical services	34	14 934	6 472	1 464	215	27.1	15.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
5413	Architectural, engineering, & related services	10	5 984	3 211	718	117	25.6	–
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF OTSEGO COUNTY, NY							
54	**Professional, scientific, & technical services**	**40**	**13 921**	**3 599**	**791**	**158**	**41.9**	**2.0**
541	Professional, scientific, & technical services	40	13 921	3 599	791	158	41.9	2.0
5411	Legal services	13	3 109	671	156	40	25.1	6.5
54111	Offices of lawyers	13	3 109	671	156	40	25.1	6.5
541110	Offices of lawyers	13	3 109	671	156	40	25.1	6.5
5411101	Offices of lawyers (except legal aid societies)	13	3 109	671	156	40	25.1	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 844	661	162	39	50.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 844	661	162	39	50.4	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	BALANCE OF PUTNAM COUNTY, NY							
54	**Professional, scientific, & technical services**	**31**	**5 111**	**2 249**	**361**	**82**	**65.7**	**4.6**
541	Professional, scientific, & technical services	31	5 111	2 249	361	82	65.7	4.6
	BALANCE OF RENSSELAER COUNTY, NY							
54	**Professional, scientific, & technical services**	**35**	**10 084**	**3 664**	**791**	**101**	**51.8**	**8.7**
541	Professional, scientific, & technical services	35	10 084	3 664	791	101	51.8	8.7
5413	Architectural, engineering, & related services	9	D	D	D	a	D	D
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	BALANCE OF ST. LAWRENCE COUNTY, NY							
54	**Professional, scientific, & technical services**	**29**	**5 293**	**2 423**	**468**	**117**	**29.5**	**1.3**
541	Professional, scientific, & technical services	29	5 293	2 423	468	117	29.5	1.3
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	BALANCE OF SARATOGA COUNTY, NY							
54	**Professional, scientific, & technical services**	**48**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	48	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	5 162	1 660	306	51	63.6	12.3
	BALANCE OF SCHENECTADY COUNTY, NY							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	BALANCE OF SCHOHARIE COUNTY, NY							
54	**Professional, scientific, & technical services**	**15**	**1 309**	**462**	**95**	**24**	**97.4**	**2.6**
541	Professional, scientific, & technical services	15	1 309	462	95	24	97.4	2.6
	BALANCE OF SCHUYLER COUNTY, NY							
54	**Professional, scientific, & technical services**	**21**	**3 220**	**601**	**129**	**38**	**51.9**	**34.1**
541	Professional, scientific, & technical services	21	3 220	601	129	38	51.9	34.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 031	116	30	14	89.4	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 031	116	30	14	89.4	2.9
	BALANCE OF SENECA COUNTY, NY							
54	**Professional, scientific, & technical services**	**8**	**4 838**	**1 823**	**399**	**49**	**80.4**	**.3**
541	Professional, scientific, & technical services	8	4 838	1 823	399	49	80.4	.3
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	BALANCE OF STEUBEN COUNTY, NY							
54	**Professional, scientific, & technical services**	**30**	**5 820**	**1 831**	**377**	**77**	**69.5**	**7.2**
541	Professional, scientific, & technical services	30	5 820	1 831	377	77	69.5	7.2
	BALANCE OF SUFFOLK COUNTY, NY							
54	**Professional, scientific, & technical services**	**8**	**1 661**	**618**	**109**	**14**	**81.0**	**19.0**
541	Professional, scientific, & technical services	8	1 661	618	109	14	81.0	19.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SULLIVAN COUNTY, NY							
54	**Professional, scientific, & technical services**	**48**	**7 482**	**2 365**	**642**	**112**	**59.4**	**19.3**
541	Professional, scientific, & technical services	48	7 482	2 365	642	112	59.4	19.3
5411	Legal services	21	3 855	981	200	52	64.3	22.3
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
	BALANCE OF TIOGA COUNTY, NY							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	a	D	D
	BALANCE OF TOMPKINS COUNTY, NY							
54	**Professional, scientific, & technical services**	**14**	**10 391**	**2 593**	**496**	**76**	**96.7**	**–**
541	Professional, scientific, & technical services	14	10 391	2 593	496	76	96.7	–
5414	Specialized design services	3	D	D	D	b	D	D
54149	Other specialized design services	1	D	D	D	b	D	D
541490	Other specialized design services	1	D	D	D	b	D	D
	BALANCE OF ULSTER COUNTY, NY							
54	**Professional, scientific, & technical services**	**141**	**113 576**	**43 425**	**10 292**	**1 045**	**17.9**	**12.8**
541	Professional, scientific, & technical services	141	113 576	43 425	10 292	1 045	17.9	12.8
5411	Legal services	26	D	D	D	b	D	D
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	c	D	D
5413	Architectural, engineering, & related services	22	D	D	D	b	D	D
5415	Computer systems design & related services	24	D	D	D	b	D	D
54151	Computer systems design & related services	24	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	22	D	D	D	b	D	D
54161	Management consulting services	15	D	D	D	b	D	D
54169	Other scientific & technical consulting services	6	D	D	D	b	D	D
541690	Other scientific & technical consulting services	6	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	f	D	D
5418	Advertising & related services	11	D	D	D	b	D	D
54184	Media representatives	2	D	D	D	b	D	D
541840	Media representatives	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	BALANCE OF WARREN COUNTY, NY							
54	**Professional, scientific, & technical services**	**29**	**6 037**	**1 663**	**383**	**72**	**46.6**	**.3**
541	Professional, scientific, & technical services	29	6 037	1 663	383	72	46.6	.3
	BALANCE OF WASHINGTON COUNTY, NY							
54	**Professional, scientific, & technical services**	**30**	**4 208**	**1 227**	**244**	**53**	**83.5**	**1.9**
541	Professional, scientific, & technical services	30	4 208	1 227	244	53	83.5	1.9
	BALANCE OF WAYNE COUNTY, NY							
54	**Professional, scientific, & technical services**	**61**	**13 716**	**4 935**	**1 084**	**218**	**60.6**	**8.2**
541	Professional, scientific, & technical services	61	13 716	4 935	1 084	218	60.6	8.2
5411	Legal services	22	D	D	D	b	D	D
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF WESTCHESTER COUNTY, NY							
54	**Professional, scientific, & technical services**	**90**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	90	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 095	324	31	9	59.3	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 095	324	31	9	59.3	10.7
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5414	Specialized design services	11	D	D	D	b	D	D
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	15	D	D	D	c	D	D
54151	Computer systems design & related services	15	D	D	D	c	D	D
541511	Custom computer programming services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	20	D	D	D	b	D	D
54161	Management consulting services	20	D	D	D	b	D	D
541612	Human resources & executive search consulting services	8	D	D	D	b	D	D
5416122	Executive placement services	4	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
	BALANCE OF WYOMING COUNTY, NY							
54	**Professional, scientific, & technical services**	**13**	**3 689**	**1 483**	**300**	**51**	**47.7**	**7.5**
541	Professional, scientific, & technical services	13	3 689	1 483	300	51	47.7	7.5
	BALANCE OF YATES COUNTY, NY							
54	**Professional, scientific, & technical services**	**15**	**4 151**	**1 630**	**301**	**44**	**82.5**	**8.6**
541	Professional, scientific, & technical services	15	4 151	1 630	301	44	82.5	8.6
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

NEW YORK

Airmont. See "Ramapo town balance."

Amherst town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Amherst town balance contains all of Amherst town except the incorporated place of Williamsville.

Amityville. See "Babylon town balance."

Ardsley. See "Greenburgh town balance."

Attica is in Genesee and Wyoming Counties.

Babylon. See "Babylon town balance."

Babylon town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Babylon town balance contains all of Babylon town except the incorporated places of Amityville, Babylon, and Lindenhurst.

Balance of Essex County includes the former Ticonderoga village, which disincorporated in January 1994.

Baldwinsville. See "Lysander town balance" and "Van Buren town balance."

Ballston Spa. See "Milton town balance."

Bayville. See "Oyster Bay town balance."

Bellport. See "Brookhaven town balance."

Blasdell. See "Hamburg town balance."

Blooming Grove town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Blooming Grove town balance contains all of Blooming Grove town except the incorporated place of Washingtonville.

Briarcliff Manor. See "Mount Pleasant town balance."

Brightwaters. See "Islip town balance."

Bronxville. See "Eastchester town balance."

Brookhaven town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Brookhaven town balance contains all of Brookhaven town except the incorporated places of Bellport, Lake Grove, Patchogue, and Port Jefferson.

Brookville. See "Oyster Bay town balance."

Cayuga Heights. See "Ithaca town balance."

Cedarhurst. See "Hempstead town balance."

Cheektowaga town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Cheektowaga town balance contains all of Cheektowaga town except the incorporated places of Depew, Sloan, and Williamsville.

Chestnut Ridge. See "Ramapo town balance."

Chittenango. See "Sullivan town balance."

Cicero town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Cicero town balance contains all of Cicero town except the incorporated place of North Syracuse.

Clarkstown town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Clarkstown town balance contains all of Clarkstown town except the incorporated places of Nyack and Spring Valley.

Clay town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Clay town balance contains all of Clay town except the incorporated place of North Syracuse.

Colonie. See "Colonie town balance."

Colonie town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Colonie town balance contains all of Colonie town except the incorporated places of Colonie and Menands.

Cortlandt town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Cortlandt town balance contains all of Cortlandt town except the incorporated place of Croton-on-Hudson.

Croton-on-Hudson. See "Cortlandt town balance."

U.S. Census Bureau, 1997 Economic Census

Depew. See "Cheektowaga town balance" and "Lancaster town balance."

De Witt town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. De Witt town balance contains all of De Witt town except the incorporated place of East Syracuse.

Dobbs Ferry. See "Greenburgh town balance."

Eastchester town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Eastchester town balance contains all of Eastchester town except the incorporated places of Bronxville and Tuckahoe.

East Hills. See "North Hempstead town balance" and "Oyster Bay town balance."

East Rockaway. See "Hempstead town balance."

East Syracuse. See "De Witt town balance."

East Williston. See "North Hempstead town balance."

Ellenville. See "Shawangunk town balance."

Elmsford. See "Greenburgh town balance."

Endicott. See "Union town balance."

Fairport. See "Perinton town balance."

Farmingdale. See "Oyster Bay town balance."

Fayetteville. See "Manlius town balance."

Floral Park. See "Hempstead town balance" and "North Hempstead town balance."

Florida. See "Warwick town balance."

Flower Hill. See "North Hempstead town balance."

Freeport. See "Hempstead town balance."

Garden City. See "Hempstead town balance" and "North Hempstead town balance."

Geddes town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Geddes town balance contains all of Geddes town except the incorporated place of Solvay.

Geneva is in Ontario and Seneca Counties.

Glenville town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Glenville town balance contains all of Glenville town except the incorporated place of Scotia.

Gowanda is in Cattaraugus and Erie Counties.

Great Neck. See "North Hempstead town balance."

Great Neck Estates. See "North Hempstead town balance."

Great Neck Plaza. See "North Hempstead town balance."

Greenburgh town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Greenburgh town balance contains all of Greenburgh town except the incorporated places of Ardsley, Dobbs Ferry, Elmsford, Hastings-on-Hudson, Irvington, and Tarrytown.

Greenwood Lake. See "Warwick town balance."

Hamburg. See "Hamburg town balance."

Hamburg town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Hamburg town balance contains all of Hamburg town except the incorporated places of Blasdell and Hamburg.

Hastings-on-Hudson. See "Greenburgh town balance."

Haverstraw. See "Haverstraw town balance."

Haverstraw town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Haverstraw town balance contains all of Haverstraw town except the incorporated places of Haverstraw, Pomona, and West Haverstraw.

Hempstead. See "Hempstead town balance."

Hempstead town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Hempstead town balance contains all of Hempstead town except the incorporated places of Cedarhurst, East Rockaway, Floral Park, Freeport, Garden City, Hempstead, Island Park, Lawrence, Lynbrook, Malverne, Mineola, New Hyde Park, Rockville Centre, and Valley Stream.

Huntington town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Huntington town balance contains all of Huntington town except the incorporated places of Lloyd Harbor and Northport.

Irvington. See "Greenburgh town balance."

Islandia. See "Islip town balance."

Island Park. See "Hempstead town balance."

Islip town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Islip town balance contains all of Islip town except the incorporated places of Brightwaters and Islandia.

Ithaca town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Ithaca town balance contains all of Ithaca town except the incorporated place of Cayuga Heights.

Johnson City. See "Union town balance."

Kenmore. See "Tonawanda town balance."

Kings Point. See "North Hempstead town balance."

Lake Grove. See "Brookhaven town balance."

Lancaster. See "Lancaster town balance."

Lancaster town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Lancaster town balance contains all of Lancaster town except the incorporated places of Depew and Lancaster.

Larchmont. See "Mamaroneck town balance."

Lawrence. See "Hempstead town balance."

Lewiston. See "Lewiston town balance."

Lewiston town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Lewiston town balance contains all of Lewiston town except the incorporated place of Lewiston.

Lindenhurst. See "Babylon town balance."

Liverpool. See "Salina town balance."

Lloyd Harbor. See "Huntington town balance."

Lynbrook. See "Hempstead town balance."

Lysander town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Lysander town balance contains all of Lysander town except the incorporated place of Baldwinsville.

Malverne. See "Hempstead town balance."

Mamaroneck. See "Mamaroneck town balance."

Mamaroneck town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Mamaroneck town balance contains all of Mamaroneck town except the incorporated places of Larchmont and Mamaroneck.

Manlius. See "Manlius town balance."

Manlius town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Manlius town balance contains all of Manlius town except the incorporated places of Fayetteville, Manlius, and Minoa.

Manorhaven. See "North Hempstead town balance."

Massapequa Park. See "Oyster Bay town balance."

Menands. See "Colonie town balance."

Milton town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Milton town balance contains all of Milton town except the incorporated place of Ballston Spa.

Mineola. See "Hempstead town balance" and "North Hempstead town balance."

Minoa. See "Manlius town balance."

Montebello. See "Ramapo town balance."

Moreau town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Moreau town balance contains all of Moreau town except the incorporated place of South Glens Falls.

Mount Pleasant town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Mount Pleasant town balance contains all of Mount Pleasant town except the incorporated places of Briarcliff Manor, Pleasantville, and Sleepy Hollow.

Munsey Park. See "North Hempstead town balance."

Muttontown. See "Oyster Bay town balance."

New Hartford town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. New Hartford town balance contains all of New Hartford town except the incorporated place of New York Mills.

New Hempstead. See "Ramapo town balance."

New Hyde Park. See "Hempstead town balance" and "North Hempstead town balance."

New Square. See "Ramapo town balance."

New Windsor town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. New Windsor town balance contains all of New Windsor town except the incorporated place of Washingtonville.

New York is in Bronx, Kings, New York, Queens, and Richmond Counties.

New York Mills. See "New Hartford town balance" and "Whitestown town balance."

North Hempstead town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. North Hempstead town balance contains all of North Hempstead town except the incorporated places of East Hills, East Williston, Floral Park, Flower Hill, Garden City, Great Neck, Great Neck Estates, Great Neck Plaza, Kings Point, Manorhaven, Mineola, Munsey Park, New Hyde Park, North Hills, Old Westbury, Port Washington North, Sands Point, Thomaston, Westbury, and Williston Park.

North Hills. See "North Hempstead town balance."

Northport. See "Huntington town balance."

North Syracuse. See "Cicero town balance" and "Clay town balance."

Nyack. See "Clarkstown town balance" and "Orangetown town balance."

Ogden town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Ogden town balance contains all of Ogden town except the incorporated place of Spencerport.

Old Westbury. See "North Hempstead town balance" and "Oyster Bay town balance."

Orangetown town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Orangetown town balance contains all of Orangetown town except the incorporated places of Nyack and South Nyack.

Orchard Park. See "Orchard Park town balance."

Orchard Park town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Orchard Park town balance contains all of Orchard Park town except the incorporated place of Orchard Park.

Owego. See "Owego town balance."

Owego town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Owego town balance contains all of Owego town except the incorporated place of Owego.

Oyster Bay town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Oyster Bay town balance contains all of Oyster Bay town except the incorporated places of Bayville, Brookville, East Hills, Farmingdale, Massapequa Park, Muttontown, Old Westbury, and Sea Cliff.

Patchogue. See "Brookhaven town balance."

Perinton town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Perinton town balance contains all of Perinton town except the incorporated place of Fairport.

Pleasantville. See "Mount Pleasant town balance."

Pomona. See "Haverstraw town balance" and "Ramapo town balance."

Port Jefferson. See "Brookhaven town balance."

Port Washington North. See "North Hempstead town balance."

Poughkeepsie town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Poughkeepsie town balance contains all of Poughkeepsie town except the incorporated place of Wappingers Falls.

Ramapo town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Ramapo town balance contains all of Ramapo town except the incorporated places of Airmont, Chestnut Ridge, Montebello, New Hempstead, New Square, Pomona, Sloatsburg, Spring Valley, Suffern, and Wesley Hills.

Rockville Centre. See "Hempstead town balance."

Salina town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Salina town balance contains all of Salina town except the incorporated place of Liverpool.

Sands Point. See "North Hempstead town balance."

Saranac Lake is in Essex and Franklin Counties.

Saugerties. See "Saugerties town balance."

Saugerties town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Saugerties town balance contains all of Saugerties town except the incorporated place of Saugerties.

Scotia. See "Glenville town balance."

Sea Cliff. See "Oyster Bay town balance."

Shawangunk town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Shawangunk town balance contains all of Shawangunk town except the incorporated place of Ellenville.

Sleepy Hollow name was changed from North Tarrytown in December 1996; see "Mount Pleasant town balance."

Sloan. See "Cheektowaga town balance."

Sloatsburg. See "Ramapo town balance."

Solvay. See "Geddes town balance."

Southampton. See "Southampton town balance."

Southampton town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Southampton town balance contains all of Southampton town except the incorporated place of Southampton.

South Glens Falls. See "Moreau town balance."

South Nyack. See "Orangetown town balance."

Spencerport. See "Ogden town balance."

Spring Valley. See "Clarkstown town balance" and "Ramapo town balance."

Suffern. See "Ramapo town balance."

Sullivan town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Sullivan town balance contains all of Sullivan town except the incorporated place of Chittenango.

Tarrytown. See "Greenburgh town balance."

Thomaston. See "North Hempstead town balance."

Tonawanda town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Tonawanda town balance contains all of Tonawanda town except the incorporated place of Kenmore.

Tuckahoe. See "Eastchester town balance."

Union town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Union town balance contains all of Union town except the incorporated places of Endicott and Johnson City.

Valley Stream. See "Hempstead town balance."

Van Buren town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Van Buren town balance contains all of Van Buren town except the incorporated place of Baldwinsville.

Wappingers Falls. See "Poughkeepsie town balance" and "Wappinger town balance."

Wappinger town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Wappinger town balance contains all of Wappinger town except the incorporated place of Wappingers Falls.

Warwick. See "Warwick town balance."

Warwick town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Censuses. Warwick town balance contains all of Warwick town except the incorporated places of Florida, Greenwood Lake, and Warwick.

Washingtonville. See "Blooming Grove town balance" and "New Windsor town balance."

Webster. See "Webster town balance."

Webster town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Webster town balance contains all of Webster town except the incorporated place of Webster.

Wesley Hills. See "Ramapo town balance."

Westbury. See "North Hempstead town balance."

West Haverstraw. See "Haverstraw town balance."

Whitesboro. See "Whitestown town balance."

Whitestown town balance. The term "balance" after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Whitestown town balance contains all of Whitestown town except the incorporated places of New York Mills, Whitesboro, and Yorkville.

Williamsville. See "Amherst town balance" and "Cheektowaga town balance."

Williston Park. See "North Hempstead town balance."

Yorkville. See "Whitestown town balance."

Appendix E. Metropolitan Areas

NEW YORK

Albany—Schenectady—Troy, NY MSA

- Albany County, NY
- Montgomery County, NY
- Rensselaer County, NY
- Saratoga County, NY
- Schenectady County, NY
- Schoharie County, NY

Binghamton, NY MSA

- Broome County, NY
- Tioga County, NY

Buffalo—Niagara Falls, NY MSA

- Erie County, NY
- Niagara County, NY

Dutchess County, NY PMSA

- Dutchess County, NY

Elmira, NY MSA

- Chemung County, NY

Glens Falls, NY MSA

- Warren County, NY
- Washington County, NY

Jamestown, NY MSA

- Chautauqua County, NY

Nassau—Suffolk, NY PMSA

- Nassau County, NY
- Suffolk County, NY

New York, NY PMSA

- Bronx County, NY
- Kings County, NY
- New York County, NY
- Putnam County, NY
- Queens County, NY

New York, NY PMSA—Con.

- Richmond County, NY
- Rockland County, NY
- Westchester County, NY

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA

- Bergen—Passaic, NJ PMSA
  - Bergen County, NJ
  - Passaic County, NJ
- Bridgeport, CT PMSA
  - Fairfield County, CT (Part)
    - Bridgeport city, CT
    - Fairfield town, CT
    - Monroe town, CT
    - Shelton city, CT
    - Stratford town, CT
    - Trumbull town, CT
  - New Haven County, CT (Part)
    - Ansonia city, CT
    - Derby city, CT
    - Milford city, CT
    - Seymour town, CT
- Danbury, CT PMSA
  - Fairfield County, CT (Part)
    - Bethel town, CT
    - Brookfield town, CT
    - Danbury city, CT
    - New Fairfield town, CT
    - Newtown town, CT
    - Ridgefield town, CT
  - Litchfield County, CT (Part)
    - New Milford town, CT

U.S. Census Bureau, 1997 Economic Census

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA—Con.

- Dutchess County, NY PMSA
  - Dutchess County, NY
- Jersey City, NJ PMSA
  - Hudson County, NJ
- Middlesex—Somerset—Hunterdon, NJ PMSA
  - Hunterdon County, NJ
  - Middlesex County, NJ
  - Somerset County, NJ
- Monmouth—Ocean, NJ PMSA
  - Monmouth County, NJ
  - Ocean County, NJ
- Nassau—Suffolk, NY PMSA
  - Nassau County, NY
  - Suffolk County, NY
- New Haven—Meriden, CT PMSA
  - Middlesex County, CT (Part)
    - Clinton town, CT
  - New Haven County, CT (Part)
    - Branford town, CT
    - Cheshire town, CT
    - East Haven town, CT
    - Guilford town, CT
    - Hamden town, CT
    - Madison town, CT
    - Meriden city, CT
    - New Haven city, CT
    - North Branford town, CT
    - North Haven town, CT
    - Orange town, CT
    - Wallingford town, CT
    - West Haven city, CT
- New York, NY PMSA
  - Bronx County, NY
  - Kings County, NY
  - New York County, NY
  - Putnam County, NY

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA—Con.

- New York, NY PMSA—Con.
  - Queens County, NY
  - Richmond County, NY
  - Rockland County, NY
  - Westchester County, NY
- Newark, NJ PMSA
  - Essex County, NJ
  - Morris County, NJ
  - Sussex County, NJ
  - Union County, NJ
  - Warren County, NJ
- Newburgh, NY—PA PMSA
  - Orange County, NY
  - Pike County, PA
- Stamford—Norwalk, CT PMSA
  - Fairfield County, CT (Part)
    - Darien town, CT
    - Greenwich town, CT
    - New Canaan town, CT
    - Norwalk city, CT
    - Stamford city, CT
    - Westport town, CT
    - Wilton town, CT
- Trenton, NJ PMSA
  - Mercer County, NJ
- Waterbury, CT PMSA
  - Litchfield County, CT (Part)
    - Watertown town, CT
  - New Haven County, CT (Part)
    - Naugatuck, CT
    - Southbury town, CT
    - Waterbury city, CT
    - Wolcott town, CT

Newburgh, NY—PA PMSA

- Orange County, NY
- Pike County, PA

U.S. Census Bureau, 1997 Economic Census

Rochester, NY MSA

Genesee County, NY

Livingston County, NY

Monroe County, NY

Ontario County, NY

Orleans County, NY

Wayne County, NY

Syracuse, NY MSA

Cayuga County, NY

Madison County, NY

Onondaga County, NY

Oswego County, NY

Utica—Rome, NY MSA

Herkimer County, NY

Oneida County, NY

Ohio

1997

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

USCENSUSBUREAU

Helping You Make Informed Decisions

U.S. Department of Commerce
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ECONOMIC CENSUS 1997

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OHIO							
54	**Professional, scientific, & technical services**	**21 182**	**18 294 738**	**6 947 955**	**1 573 677**	**182 805**	**19.2**	**6.8**
541	Professional, scientific, & technical services	21 182	18 294 738	6 947 955	1 573 677	182 805	19.2	6.8
5411	Legal services	5 912	3 567 636	1 346 489	283 768	33 925	19.0	7.7
54111	Offices of lawyers	5 570	3 347 083	1 264 393	265 213	31 126	19.6	7.8
541110	Offices of lawyers	5 570	3 347 083	1 264 393	265 213	31 126	19.6	7.8
5411101	Offices of lawyers (except legal aid societies)	5 570	3 347 083	1 264 393	265 213	31 126	19.6	7.8
54119	Other legal services	342	220 553	82 096	18 555	2 799	9.5	7.3
541191	Title abstract & settlement offices	311	194 237	76 420	17 113	2 617	10.0	8.0
541199	All other legal services	31	26 316	5 676	1 442	182	5.8	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	3 364	1 882 966	769 685	181 859	29 820	18.5	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	3 364	1 882 966	769 685	181 859	29 820	18.5	6.5
541211	Offices of certified public accountants	2 008	1 412 462	555 483	127 273	15 181	17.2	4.0
541213	Tax return preparation services	474	94 044	34 353	13 112	7 647	26.3	2.8
541214	Payroll services	93	180 737	83 154	18 467	2 653	3.5	15.8
541219	Other accounting services	789	195 723	96 695	23 007	4 339	38.2	17.6
5413	Architectural, engineering, & related services	3 312	3 532 844	1 490 255	338 508	37 298	22.2	4.1
54131	Architectural services	665	520 814	216 760	45 967	5 212	20.4	1.6
541310	Architectural services	665	520 814	216 760	45 967	5 212	20.4	1.6
54133	Engineering services	1 925	2 522 281	1 072 004	245 065	24 990	23.3	4.7
541330	Engineering services	1 925	2 522 281	1 072 004	245 065	24 990	23.3	4.7
54134	Drafting services	63	21 035	10 548	2 336	337	32.7	3.6
541340	Drafting services	63	21 035	10 548	2 336	337	32.7	3.6
54135	Building inspection services	104	38 989	8 253	1 649	362	16.8	.8
541350	Building inspection services	104	38 989	8 253	1 649	362	16.8	.8
54136	Geophysical surveying & mapping services	13	16 112	5 621	2 103	324	10.5	3.0
541360	Geophysical surveying & mapping services	13	16 112	5 621	2 103	324	10.5	3.0
54137	Surveying & mapping (except geophysical) services	300	85 628	41 531	8 424	1 643	32.1	2.4
541370	Surveying & mapping (except geophysical) services	300	85 628	41 531	8 424	1 643	32.1	2.4
54138	Testing laboratories	242	327 985	135 538	32 964	4 430	14.6	4.5
541380	Testing laboratories	242	327 985	135 538	32 964	4 430	14.6	4.5
5414	Specialized design services	970	573 621	198 016	44 473	5 749	29.7	6.8
54141	Interior design services	337	162 636	34 824	7 456	1 306	39.0	8.7
541410	Interior design services	337	162 636	34 824	7 456	1 306	39.0	8.7
54142	Industrial design services	74	120 030	59 622	14 500	1 622	4.5	13.2
541420	Industrial design services	74	120 030	59 622	14 500	1 622	4.5	13.2
54143	Graphic design services	540	272 251	93 434	20 351	2 631	36.5	3.1
541430	Graphic design services	540	272 251	93 434	20 351	2 631	36.5	3.1
5414301	Graphic design services (except commercial art & medical artists)	451	230 927	78 624	17 081	2 162	38.1	3.0
5414302	Commercial art	83	40 602	14 496	3 198	459	27.7	3.6
5414303	Medical artists	6	722	314	72	10	50.8	–
54149	Other specialized design services	19	18 704	10 136	2 166	190	12.1	3.4
541490	Other specialized design services	19	18 704	10 136	2 166	190	12.1	3.4
5415	Computer systems design & related services	2 213	3 489 450	1 321 609	312 811	26 134	17.9	6.8
54151	Computer systems design & related services	2 213	3 489 450	1 321 609	312 811	26 134	17.9	6.8
541511	Custom computer programming services	944	1 221 762	654 115	148 612	12 075	11.8	9.3
541512	Computer systems design services	980	1 617 444	500 829	115 195	10 255	26.7	5.7
5415121	Computer systems integrators	446	1 235 731	324 816	75 659	6 723	24.1	5.8
5415122	Computer systems consultants (except systems integrators)	534	381 713	176 013	39 536	3 532	34.9	5.6
541513	Computer facilities management services	55	551 539	123 158	39 513	2 832	3.2	4.0
541519	Other computer related services	234	98 705	43 507	9 491	972	30.6	9.4
5416	Management, scientific, & technical consulting services	2 672	2 076 782	835 671	185 632	18 413	20.7	7.1
54161	Management consulting services	2 077	1 758 784	735 768	163 867	15 600	16.5	6.4
541611	Administrative management & general management consulting service	859	1 055 506	429 439	97 629	7 113	9.8	4.4
541612	Human resources & executive search consulting services	554	423 571	206 406	45 713	5 711	20.8	9.9
5416121	Actuarial consulting	24	70 850	41 303	9 567	1 477	3.0	.1
5416122	Executive placement services	250	164 149	82 370	16 080	1 867	29.9	4.7
5416123	Human resources & personnel management consulting	280	188 572	82 733	20 066	2 367	19.6	18.1
541613	Marketing consulting services	388	151 688	52 357	9 766	1 253	40.4	10.8
541614	Process, physical distribution, & logistics consulting services	139	88 820	31 033	6 993	953	27.6	4.4
541618	Other management consulting services	137	39 199	16 533	3 766	570	30.9	8.9
54162	Environmental consulting services	241	206 422	55 484	12 524	1 584	45.2	7.6
541620	Environmental consulting services	241	206 422	55 484	12 524	1 584	45.2	7.6
54169	Other scientific & technical consulting services	354	111 576	44 419	9 241	1 229	42.6	18.1
541690	Other scientific & technical consulting services	354	111 576	44 419	9 241	1 229	42.6	18.1
5417	Scientific research & development services	246	959 305	335 494	77 239	6 894	5.3	4.4
54171	R&D in the physical, engineering, & life sciences	222	949 348	330 631	76 332	6 754	5.1	4.3
541710	R&D in the physical, engineering, & life sciences	222	949 348	330 631	76 332	6 754	5.1	4.3
5417101	R&D in the physical & engineering sciences	155	833 650	293 777	67 814	5 810	3.9	2.5
5417102	Research & development in the life sciences	67	115 698	36 854	8 518	944	14.3	16.8
54172	Research & development in the social sciences & humanities	24	9 957	4 863	907	140	18.5	14.7
541720	R&D in the social sciences & humanities	24	9 957	4 863	907	140	18.5	14.7

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OHIO—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	1 429	1 547 734	436 885	101 019	14 141	18.2	10.3
54181	Advertising agencies	531	421 969	192 752	45 654	4 680	17.7	9.1
541810	Advertising agencies	531	421 969	192 752	45 654	4 680	17.7	9.1
54182	Public relations agencies	185	92 632	34 202	7 511	807	36.1	4.0
541820	Public relations agencies	185	92 632	34 202	7 511	807	36.1	4.0
54183	Media buying services	20	24 965	9 410	2 123	217	11.6	2.7
541830	Media buying services	20	24 965	9 410	2 123	217	11.6	2.7
54184	Media representatives	83	117 054	30 568	7 283	1 072	10.9	70.3
541840	Media representatives	83	117 054	30 568	7 283	1 072	10.9	70.3
5418401	Radio & television advertising representatives	30	20 464	8 402	2 003	297	19.8	22.4
5418402	Publishers' advertising representatives	53	96 590	22 166	5 280	775	9.0	80.4
54185	Display advertising	80	212 644	29 676	6 634	2 110	8.2	.7
541850	Display advertising	80	212 644	29 676	6 634	2 110	8.2	.7
5418501	Display advertising (except outdoor)	19	D	D	D	g	D	D
5418502	Outdoor advertising services	61	D	D	D	f	D	D
54186	Direct mail advertising	110	206 958	58 842	13 901	2 358	27.8	7.9
541860	Direct mail advertising	110	206 958	58 842	13 901	2 358	27.8	7.9
54187	Advertising material distribution services	28	44 903	8 105	2 013	328	8.7	10.6
541870	Advertising material distribution services	28	44 903	8 105	2 013	328	8.7	10.6
54189	Other services related to advertising	392	426 609	73 330	15 900	2 569	18.6	2.9
541890	Other services related to advertising	392	426 609	73 330	15 900	2 569	18.6	2.9
5418901	Welcoming services	2	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	232	382 461	59 106	12 783	1 886	17.2	1.6
5418903	Sign painting & lettering shop	127	28 667	7 864	1 659	422	40.0	16.1
5418909	All other advertising	31	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	1 064	664 400	213 851	48 368	10 431	21.3	11.8
54191	Marketing research & public opinion polling	160	397 791	132 498	30 893	5 826	15.1	15.0
541910	Marketing research & public opinion polling	160	397 791	132 498	30 893	5 826	15.1	15.0
54192	Photographic services	796	231 938	69 416	14 660	4 035	30.9	5.9
541921	Photographic studios, portrait	648	168 980	48 872	10 198	3 289	31.9	5.9
541922	Commercial photography	148	62 958	20 544	4 462	746	28.1	5.9
54193	Translation & interpretation services	21	5 234	1 773	523	66	7.7	18.6
541930	Translation & interpretation services	21	5 234	1 773	523	66	7.7	18.6
54199	All other professional, scientific, & technical services	87	29 437	10 164	2 292	504	31.6	12.5
541990	All other professional, scientific, & technical services	87	29 437	10 164	2 292	504	31.6	12.5

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	OHIO								
54	**Professional, scientific, & technical services**	**170**	**197 705**	**182 536**	**77 447**	**18 627**	**2 132**	**10.9**	**6.9**
541	Professional, scientific, & technical services	170	197 705	182 536	77 447	18 627	2 132	10.9	6.9
5411	Legal services	87	50 213	48 913	29 015	6 845	921	3.9	7.5
54111	Offices of lawyers	87	50 213	48 913	29 015	6 845	921	3.9	7.5
541110	Offices of lawyers	87	50 213	48 913	29 015	6 845	921	3.9	7.5
5411102	Legal aid societies & similar legal services	87	50 213	48 913	29 015	6 845	921	3.9	7.5
5417	Scientific research & development services	83	147 492	133 623	48 432	11 782	1 211	13.2	6.8
54171	R&D in the physical, engineering, & life sciences	62	128 656	117 460	43 044	10 543	998	12.0	6.6
541710	R&D in the physical, engineering, & life sciences	62	128 656	117 460	43 044	10 543	998	12.0	6.6
5417101	R&D in the physical & engineering sciences	20	79 766	85 593	32 946	8 178	658	9.5	3.2
5417102	Research & development in the life sciences	42	48 890	31 867	10 098	2 365	340	16.0	12.2
54172	Research & development in the social sciences & humanities	21	18 836	16 163	5 388	1 239	213	21.7	7.6
541720	R&D in the social sciences & humanities	21	18 836	16 163	5 388	1 239	213	21.7	7.6

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CANTON–MASSILLON, OH MSA							
54	**Professional, scientific, & technical services**	**660**	**316 149**	**110 028**	**25 120**	**3 662**	**26.4**	**13.3**
541	Professional, scientific, & technical services	660	316 149	110 028	25 120	3 662	26.4	13.3
5411	Legal services	205	84 254	32 608	6 668	879	26.7	15.4
54111	Offices of lawyers	194	79 619	31 375	6 384	823	26.9	16.2
541110	Offices of lawyers	194	79 619	31 375	6 384	823	26.9	16.2
5411101	Offices of lawyers (except legal aid societies)	194	79 619	31 375	6 384	823	26.9	16.2
54119	Other legal services	11	4 635	1 233	284	56	24.4	.5
541191	Title abstract & settlement offices	11	4 635	1 233	284	56	24.4	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	125	46 452	17 496	4 420	804	22.5	13.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	125	46 452	17 496	4 420	804	22.5	13.7
541211	Offices of certified public accountants	79	34 859	12 470	3 084	445	24.1	8.6
541213	Tax return preparation services	17	D	D	D	c	D	D
541219	Other accounting services	26	D	D	D	c	D	D
5413	Architectural, engineering, & related services	93	59 703	21 481	5 119	694	25.5	15.2
54131	Architectural services	12	5 955	2 563	470	61	36.4	13.7
541310	Architectural services	12	5 955	2 563	470	61	36.4	13.7
54133	Engineering services	57	35 986	11 653	3 004	393	27.6	17.7
541330	Engineering services	57	35 986	11 653	3 004	393	27.6	17.7
54137	Surveying & mapping (except geophysical) services	12	3 633	1 671	355	71	30.9	3.4
541370	Surveying & mapping (except geophysical) services	12	3 633	1 671	355	71	30.9	3.4
54138	Testing laboratories	9	13 811	5 433	1 255	160	14.5	12.7
541380	Testing laboratories	9	13 811	5 433	1 255	160	14.5	12.7
5414	Specialized design services	28	12 363	5 151	1 166	166	41.2	1.5
54141	Interior design services	12	4 808	638	146	32	60.2	3.7
541410	Interior design services	12	4 808	638	146	32	60.2	3.7
54143	Graphic design services	11	1 727	523	111	25	96.5	–
541430	Graphic design services	11	1 727	523	111	25	96.5	–
5415	Computer systems design & related services	47	29 420	11 204	3 028	347	20.7	15.3
54151	Computer systems design & related services	47	29 420	11 204	3 028	347	20.7	15.3
541512	Computer systems design services	32	23 195	8 129	2 311	282	14.6	17.0
5415121	Computer systems integrators	15	17 668	5 646	1 686	210	10.0	16.0
5415122	Computer systems consultants (except systems integrators)	17	5 527	2 483	625	72	29.4	20.0
5416	Management, scientific, & technical consulting services	75	25 395	9 752	2 125	256	58.2	7.8
54161	Management consulting services	49	12 048	5 181	1 111	144	48.9	5.7
54162	Environmental consulting services	16	10 488	2 852	624	88	78.5	7.8
541620	Environmental consulting services	16	10 488	2 852	624	88	78.5	7.8
54169	Other scientific & technical consulting services	10	2 859	1 719	390	24	23.2	16.9
541690	Other scientific & technical consulting services	10	2 859	1 719	390	24	23.2	16.9
5417	Scientific research & development services	4	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	b	D	D
5418	Advertising & related services	45	23 482	6 831	1 357	244	18.3	5.2
54181	Advertising agencies	15	9 087	3 392	736	112	21.2	1.0
541810	Advertising agencies	15	9 087	3 392	736	112	21.2	1.0
54189	Other services related to advertising	11	8 206	1 519	206	54	20.4	–
541890	Other services related to advertising	11	8 206	1 519	206	54	20.4	–
5418902	Advertising specialties goods distributor	8	7 487	1 323	165	36	19.2	–
5419	Other professional, scientific, & technical services	38	D	D	D	c	D	D
54192	Photographic services	34	D	D	D	c	D	D
541921	Photographic studios, portrait	29	D	D	D	c	D	D
	CINCINNATI–HAMILTON, OH–KY–IN CMSA							
54	**Professional, scientific, & technical services**	**4 039**	**4 145 833**	**1 571 660**	**362 067**	**40 006**	**15.9**	**5.4**
541	Professional, scientific, & technical services	4 039	4 145 833	1 571 660	362 067	40 006	15.9	5.4
5411	Legal services	970	671 448	246 592	50 115	6 134	17.3	3.4
54111	Offices of lawyers	922	D	D	D	i	D	D
541110	Offices of lawyers	922	D	D	D	i	D	D
5411101	Offices of lawyers (except legal aid societies)	922	D	D	D	i	D	D
54119	Other legal services	48	D	D	D	e	D	D
541191	Title abstract & settlement offices	43	D	D	D	e	D	D
541199	All other legal services	5	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	597	379 836	159 088	36 670	5 946	16.7	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	597	379 836	159 088	36 670	5 946	16.7	5.0
541211	Offices of certified public accountants	351	252 714	105 335	23 195	2 827	17.3	2.0
541213	Tax return preparation services	76	22 728	7 894	2 802	1 565	26.4	1.3
541214	Payroll services	19	66 433	27 387	5 690	749	1.8	8.6
541219	Other accounting services	151	37 961	18 472	4 983	805	33.2	21.0

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CINCINNATI–HAMILTON, OH–KY–IN CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5413	Architectural, engineering, & related services	673	786 548	353 578	78 167	7 817	20.6	2.5
54131	Architectural services	136	91 487	39 384	7 619	877	26.6	.9
541310	Architectural services	136	91 487	39 384	7 619	877	26.6	.9
54133	Engineering services	420	614 047	281 234	63 280	5 955	19.3	2.9
541330	Engineering services	420	614 047	281 234	63 280	5 955	19.3	2.9
54134	Drafting services	7	4 970	1 882	423	46	83.7	2.5
541340	Drafting services	7	4 970	1 882	423	46	83.7	2.5
54135	Building inspection services	26	3 823	1 387	269	54	26.0	2.3
541350	Building inspection services	26	3 823	1 387	269	54	26.0	2.3
54137	Surveying & mapping (except geophysical) services	43	11 986	5 604	1 142	219	40.0	3.0
541370	Surveying & mapping (except geophysical) services	43	11 986	5 604	1 142	219	40.0	3.0
54138	Testing laboratories	39	D	D	D	f	D	D
541380	Testing laboratories	39	D	D	D	f	D	D
5414	Specialized design services	227	D	D	D	g	D	D
54141	Interior design services	77	D	D	D	e	D	D
541410	Interior design services	77	D	D	D	e	D	D
54142	Industrial design services	18	D	D	D	e	D	D
541420	Industrial design services	18	D	D	D	e	D	D
54143	Graphic design services	130	D	D	D	f	D	D
541430	Graphic design services	130	D	D	D	f	D	D
5414301	Graphic design services (except commercial art & medical artists)	109	D	D	D	f	D	D
5414302	Commercial art	21	11 568	4 264	952	113	29.3	1.7
5415	Computer systems design & related services	446	833 053	337 958	88 030	6 178	8.4	7.5
54151	Computer systems design & related services	446	833 053	337 958	88 030	6 178	8.4	7.5
541511	Custom computer programming services	206	D	D	D	h	D	D
541512	Computer systems design services	186	D	D	D	g	D	D
5415121	Computer systems integrators	79	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	107	D	D	D	f	D	D
541513	Computer facilities management services	14	D	D	D	f	D	D
541519	Other computer related services	40	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	557	471 559	177 642	40 134	3 675	21.7	4.2
54161	Management consulting services	448	D	D	D	h	D	D
541611	Administrative management & general management consulting service	169	D	D	D	g	D	D
541612	Human resources & executive search consulting services	121	74 458	32 736	7 374	637	27.8	9.2
5416122	Executive placement services	50	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	69	47 395	19 370	4 607	322	19.6	13.9
541613	Marketing consulting services	97	55 976	17 891	3 627	418	46.8	4.1
541614	Process, physical distribution, & logistics consulting services	35	37 471	10 417	2 496	177	38.4	5.9
541618	Other management consulting services	26	5 963	2 470	629	91	44.6	.9
54162	Environmental consulting services	42	D	D	D	e	D	D
541620	Environmental consulting services	42	D	D	D	e	D	D
54169	Other scientific & technical consulting services	67	D	D	D	e	D	D
541690	Other scientific & technical consulting services	67	D	D	D	e	D	D
5417	Scientific research & development services	27	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	25	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	25	D	D	D	e	D	D
5417102	Research & development in the life sciences	16	D	D	D	e	D	D
5418	Advertising & related services	279	453 239	104 602	24 531	3 471	11.2	2.5
54181	Advertising agencies	110	D	D	D	f	D	D
541810	Advertising agencies	110	D	D	D	f	D	D
54182	Public relations agencies	24	D	D	D	c	D	D
541820	Public relations agencies	24	D	D	D	c	D	D
54183	Media buying services	8	18 138	7 622	1 683	146	10.3	2.5
541830	Media buying services	8	18 138	7 622	1 683	146	10.3	2.5
54185	Display advertising	15	D	D	D	f	D	D
541850	Display advertising	15	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	7	D	D	D	f	D	D
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54186	Direct mail advertising	30	D	D	D	f	D	D
541860	Direct mail advertising	30	D	D	D	f	D	D
54189	Other services related to advertising	76	132 072	19 573	4 363	688	8.6	1.6
541890	Other services related to advertising	76	132 072	19 573	4 363	688	8.6	1.6
5418902	Advertising specialties goods distributor	45	114 584	12 502	2 682	466	7.9	1.1
5418903	Sign painting & lettering shop	24	8 254	2 873	723	104	14.1	5.2
5418909	All other advertising	7	9 234	4 198	958	118	12.6	4.4
5419	Other professional, scientific, & technical services	263	D	D	D	h	D	D
54191	Marketing research & public opinion polling	74	252 011	91 933	22 065	3 812	12.7	22.9
541910	Marketing research & public opinion polling	74	252 011	91 933	22 065	3 812	12.7	22.9
54192	Photographic services	159	D	D	D	f	D	D
541921	Photographic studios, portrait	119	D	D	D	f	D	D
541922	Commercial photography	40	18 366	6 228	1 363	191	30.9	1.3
54199	All other professional, scientific, & technical services	25	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	25	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CINCINNATI–HAMILTON, OH–KY–IN CMSA—Con.							
	Cincinnati, OH–KY–IN PMSA							
54	**Professional, scientific, & technical services**	**3 595**	**3 853 922**	**1 482 488**	**339 405**	**36 858**	**15.3**	**5.4**
541	Professional, scientific, & technical services	3 595	3 853 922	1 482 488	339 405	36 858	15.3	5.4
5411	Legal services	857	642 229	235 261	47 836	5 742	16.4	3.3
54111	Offices of lawyers	811	602 885	220 479	44 850	5 310	16.8	3.4
541110	Offices of lawyers	811	602 885	220 479	44 850	5 310	16.8	3.4
5411101	Offices of lawyers (except legal aid societies)	811	602 885	220 479	44 850	5 310	16.8	3.4
54119	Other legal services	46	39 344	14 782	2 986	432	9.6	.7
541191	Title abstract & settlement offices	41	D	D	D	e	D	D
541199	All other legal services	5	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	525	353 974	145 526	32 584	5 269	16.1	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	525	353 974	145 526	32 584	5 269	16.1	3.7
541211	Offices of certified public accountants	314	240 734	98 748	21 767	2 626	16.3	2.0
541213	Tax return preparation services	63	19 310	6 476	2 214	1 264	27.4	.5
541214	Payroll services	19	66 433	27 387	5 690	749	1.8	8.6
541219	Other accounting services	129	27 497	12 915	2 913	630	40.9	9.8
5413	Architectural, engineering, & related services	592	737 196	329 262	72 737	7 244	18.5	2.6
54131	Architectural services	126	86 672	37 391	7 144	828	26.2	.9
541310	Architectural services	126	86 672	37 391	7 144	828	26.2	.9
54133	Engineering services	368	579 121	262 973	59 146	5 558	17.6	3.0
541330	Engineering services	368	579 121	262 973	59 146	5 558	17.6	3.0
54135	Building inspection services	22	D	D	D	b	D	D
541350	Building inspection services	22	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	33	9 051	4 105	843	168	42.6	4.0
541370	Surveying & mapping (except geophysical) services	33	9 051	4 105	843	168	42.6	4.0
54138	Testing laboratories	37	57 881	23 058	5 265	625	13.0	.8
541380	Testing laboratories	37	57 881	23 058	5 265	625	13.0	.8
5414	Specialized design services	215	183 249	63 157	14 407	1 575	18.5	2.9
54141	Interior design services	71	41 396	10 243	2 136	367	31.3	6.5
541410	Interior design services	71	41 396	10 243	2 136	367	31.3	6.5
54142	Industrial design services	18	D	D	D	e	D	D
541420	Industrial design services	18	D	D	D	e	D	D
54143	Graphic design services	124	103 013	39 901	8 951	872	19.4	2.1
541430	Graphic design services	124	103 013	39 901	8 951	872	19.4	2.1
5414301	Graphic design services (except commercial art & medical artists)	104	D	D	D	f	D	D
5414302	Commercial art	20	D	D	D	c	D	D
5415	Computer systems design & related services	389	736 984	318 886	81 399	5 782	8.6	7.8
54151	Computer systems design & related services	389	736 984	318 886	81 399	5 782	8.6	7.8
541511	Custom computer programming services	182	374 296	212 125	54 522	3 441	6.6	11.1
541512	Computer systems design services	164	310 001	95 394	23 207	2 028	10.4	4.9
5415121	Computer systems integrators	72	233 958	60 089	15 351	1 292	6.9	2.6
5415122	Computer systems consultants (except systems integrators)	92	76 043	35 305	7 856	736	21.1	12.0
541519	Other computer related services	31	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	487	450 164	168 685	38 542	3 506	20.4	3.9
54161	Management consulting services	390	370 197	141 395	32 342	2 879	20.5	3.9
541611	Administrative management & general management consulting service	147	206 029	80 798	18 654	1 618	8.6	2.4
541612	Human resources & executive search consulting services	105	69 712	30 842	7 094	595	25.3	9.8
5416122	Executive placement services	45	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	58	43 591	18 011	4 383	295	15.8	15.2
541613	Marketing consulting services	86	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	28	D	D	D	c	D	D
541618	Other management consulting services	24	D	D	D	b	D	D
54162	Environmental consulting services	37	58 514	17 520	4 240	339	18.6	2.4
541620	Environmental consulting services	37	58 514	17 520	4 240	339	18.6	2.4
54169	Other scientific & technical consulting services	60	21 453	9 770	1 960	288	24.0	9.4
541690	Other scientific & technical consulting services	60	21 453	9 770	1 960	288	24.0	9.4
5417	Scientific research & development services	25	53 100	17 970	3 816	471	7.5	2.3
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
5417102	Research & development in the life sciences	14	D	D	D	e	D	D
5418	Advertising & related services	260	393 197	95 586	22 475	2 659	12.3	2.9
54181	Advertising agencies	106	D	D	D	f	D	D
541810	Advertising agencies	106	D	D	D	f	D	D
54182	Public relations agencies	22	13 766	5 304	1 119	107	27.5	5.0
541820	Public relations agencies	22	13 766	5 304	1 119	107	27.5	5.0
54183	Media buying services	7	D	D	D	c	D	D
541830	Media buying services	7	D	D	D	c	D	D
54185	Display advertising	14	17 267	4 137	869	141	30.0	.7
541850	Display advertising	14	17 267	4 137	869	141	30.0	.7
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54186	Direct mail advertising	26	132 667	27 187	6 947	752	10.2	.1
541860	Direct mail advertising	26	132 667	27 187	6 947	752	10.2	.1
54189	Other services related to advertising	72	D	D	D	f	D	D
541890	Other services related to advertising	72	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	43	D	D	D	e	D	D
5418903	Sign painting & lettering shop	22	D	D	D	c	D	D
5418909	All other advertising	7	9 234	4 198	958	118	12.6	4.4

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CINCINNATI–HAMILTON, OH–KY–IN CMSA—Con.							
	Cincinnati, OH–KY–IN PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	245	303 829	108 155	25 609	4 610	16.3	20.0
54191	Marketing research & public opinion polling	70	249 923	91 425	21 931	3 796	12.5	22.6
541910	Marketing research & public opinion polling	70	249 923	91 425	21 931	3 796	12.5	22.6
54192	Photographic services	145	45 745	13 511	2 929	673	36.7	3.6
541921	Photographic studios, portrait	106	D	D	D	e	D	D
541922	Commercial photography	39	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	25	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	25	D	D	D	c	D	D
	Hamilton–Middletown, OH PMSA							
54	**Professional, scientific, & technical services**	**444**	**291 911**	**89 172**	**22 662**	**3 148**	**23.0**	**5.7**
541	Professional, scientific, & technical services	444	291 911	89 172	22 662	3 148	23.0	5.7
5411	Legal services	113	29 219	11 331	2 279	392	38.2	6.4
54111	Offices of lawyers	111	D	D	D	e	D	D
541110	Offices of lawyers	111	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	111	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	72	25 862	13 562	4 086	677	25.0	22.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	72	25 862	13 562	4 086	677	25.0	22.5
541211	Offices of certified public accountants	37	11 980	6 587	1 428	201	36.9	2.6
541213	Tax return preparation services	13	3 418	1 418	588	301	20.5	6.0
541219	Other accounting services	22	10 464	5 557	2 070	175	12.9	50.6
5413	Architectural, engineering, & related services	81	49 352	24 316	5 430	573	51.5	1.7
54131	Architectural services	10	4 815	1 993	475	49	33.9	.4
541310	Architectural services	10	4 815	1 993	475	49	33.9	.4
54133	Engineering services	52	34 926	18 261	4 134	397	48.2	2.0
541330	Engineering services	52	34 926	18 261	4 134	397	48.2	2.0
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	10	2 935	1 499	299	51	32.0	–
541370	Surveying & mapping (except geophysical) services	10	2 935	1 499	299	51	32.0	–
5414	Specialized design services	12	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	57	96 069	19 072	6 631	396	7.3	4.9
54151	Computer systems design & related services	57	96 069	19 072	6 631	396	7.3	4.9
541512	Computer systems design services	22	D	D	D	b	D	D
5415121	Computer systems integrators	7	D	D	D	b	D	D
541513	Computer facilities management services	2	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	70	21 395	8 957	1 592	169	48.0	10.1
54161	Management consulting services	58	D	D	D	c	D	D
541612	Human resources & executive search consulting services	16	4 746	1 894	280	42	63.2	–
5416123	Human resources & personnel management consulting	11	3 804	1 359	224	27	62.7	–
54169	Other scientific & technical consulting services	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	19	60 042	9 016	2 056	812	4.0	–
54185	Display advertising	1	D	D	D	f	D	D
541850	Display advertising	1	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	f	D	D
54189	Other services related to advertising	4	D	D	D	c	D	D
541890	Other services related to advertising	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	CLEVELAND–AKRON, OH CMSA							

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLEVELAND–AKRON, OH CMSA—Con.							
54	**Professional, scientific, & technical services**	**6 880**	**5 971 086**	**2 393 833**	**528 817**	**57 578**	**18.2**	**7.6**
541	Professional, scientific, & technical services	6 880	5 971 086	2 393 833	528 817	57 578	18.2	7.6
5411	Legal services	1 817	1 416 450	576 146	120 682	12 637	14.9	9.0
54111	Offices of lawyers	1 683	1 299 697	534 240	110 819	11 236	15.5	9.2
541110	Offices of lawyers	1 683	1 299 697	534 240	110 819	11 236	15.5	9.2
5411101	Offices of lawyers (except legal aid societies)	1 683	1 299 697	534 240	110 819	11 236	15.5	9.2
54119	Other legal services	134	116 753	41 906	9 863	1 401	8.0	7.7
541191	Title abstract & settlement offices	121	97 054	37 379	8 679	1 273	9.0	9.2
541199	All other legal services	13	19 699	4 527	1 184	128	3.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 047	731 963	299 828	67 950	10 067	13.9	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 047	731 963	299 828	67 950	10 067	13.9	7.3
541211	Offices of certified public accountants	659	564 324	216 487	48 245	5 323	13.0	4.0
541213	Tax return preparation services	111	17 877	7 263	2 865	1 943	31.6	3.1
541214	Payroll services	35	80 748	37 573	8 053	1 284	1.8	20.2
541219	Other accounting services	242	69 014	38 505	8 787	1 517	30.6	19.8
5413	Architectural, engineering, & related services	1 055	962 253	411 460	92 160	9 905	25.3	4.3
54131	Architectural services	204	144 268	58 291	11 645	1 350	18.6	2.5
541310	Architectural services	204	144 268	58 291	11 645	1 350	18.6	2.5
54133	Engineering services	629	648 613	285 624	63 616	6 394	29.3	5.0
541330	Engineering services	629	648 613	285 624	63 616	6 394	29.3	5.0
54134	Drafting services	26	5 007	1 861	429	76	30.6	8.2
541340	Drafting services	26	5 007	1 861	429	76	30.6	8.2
54135	Building inspection services	33	D	D	D	c	D	D
541350	Building inspection services	33	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	79	27 488	13 304	2 760	467	26.1	.8
541370	Surveying & mapping (except geophysical) services	79	27 488	13 304	2 760	467	26.1	.8
54138	Testing laboratories	81	108 490	48 082	12 889	1 473	13.4	3.8
541380	Testing laboratories	81	108 490	48 082	12 889	1 473	13.4	3.8
5414	Specialized design services	327	129 406	37 585	8 065	1 221	41.7	5.9
54141	Interior design services	116	49 223	9 732	2 019	382	45.6	5.6
541410	Interior design services	116	49 223	9 732	2 019	382	45.6	5.6
54142	Industrial design services	24	14 782	5 264	1 155	116	19.7	11.1
541420	Industrial design services	24	14 782	5 264	1 155	116	19.7	11.1
54143	Graphic design services	181	64 806	22 419	4 857	710	43.3	5.0
541430	Graphic design services	181	64 806	22 419	4 857	710	43.3	5.0
5414301	Graphic design services (except commercial art & medical artists)	147	46 076	14 529	3 177	496	53.6	5.3
5414302	Commercial art	32	D	D	D	c	D	D
5415	Computer systems design & related services	800	1 002 232	420 003	94 803	8 280	18.3	9.9
54151	Computer systems design & related services	800	1 002 232	420 003	94 803	8 280	18.3	9.9
541511	Custom computer programming services	352	377 660	209 574	43 406	4 032	17.9	12.6
541512	Computer systems design services	352	332 936	135 109	29 522	2 648	31.7	10.1
5415121	Computer systems integrators	165	201 864	66 695	14 367	1 518	18.0	11.5
5415122	Computer systems consultants (except systems integrators)	187	131 072	68 414	15 155	1 130	52.8	7.8
541513	Computer facilities management services	12	D	D	D	g	D	D
541519	Other computer related services	84	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	973	969 409	391 368	86 418	6 879	14.4	5.3
54161	Management consulting services	751	893 821	365 175	80 747	6 015	11.7	4.7
541611	Administrative management & general management consulting service	300	639 777	257 867	58 460	3 583	6.0	3.5
541612	Human resources & executive search consulting services	226	180 830	78 201	16 546	1 538	19.7	6.6
5416121	Actuarial consulting	11	34 556	16 864	3 692	250	1.7	–
5416122	Executive placement services	106	79 302	36 742	6 661	735	26.3	6.6
5416123	Human resources & personnel management consulting	109	66 972	24 595	6 193	553	21.1	10.0
541613	Marketing consulting services	147	44 968	16 780	2 935	443	43.4	10.0
541614	Process, physical distribution, & logistics consulting services	41	20 450	9 140	2 194	344	36.4	5.9
541618	Other management consulting services	37	7 796	3 187	612	107	41.6	22.8
54162	Environmental consulting services	77	39 013	14 355	3 104	533	37.7	12.3
541620	Environmental consulting services	77	39 013	14 355	3 104	533	37.7	12.3
54169	Other scientific & technical consulting services	145	36 575	11 838	2 567	331	54.9	13.9
541690	Other scientific & technical consulting services	145	36 575	11 838	2 567	331	54.9	13.9
5417	Scientific research & development services	62	143 973	56 989	13 253	1 181	9.0	10.5
54171	R&D in the physical, engineering, & life sciences	55	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	55	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	41	D	D	D	g	D	D
5417102	Research & development in the life sciences	14	27 089	7 024	1 784	126	11.5	27.5

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLEVELAND–AKRON, OH CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	506	491 246	152 751	36 075	4 957	21.8	10.2
54181	Advertising agencies	209	185 919	88 714	21 780	2 096	18.6	13.9
541810	Advertising agencies	209	185 919	88 714	21 780	2 096	18.6	13.9
54182	Public relations agencies	66	39 528	15 079	3 321	325	33.6	1.8
541820	Public relations agencies	66	39 528	15 079	3 321	325	33.6	1.8
54184	Media representatives	39	25 311	9 114	2 136	264	19.0	19.3
541840	Media representatives	39	25 311	9 114	2 136	264	19.0	19.3
5418401	Radio & television advertising representatives	16	13 888	6 142	1 454	160	4.4	25.3
5418402	Publishers' advertising representatives	23	11 423	2 972	682	104	36.8	12.0
54185	Display advertising	14	92 513	8 702	1 884	989	1.8	.3
541850	Display advertising	14	92 513	8 702	1 884	989	1.8	.3
5418501	Display advertising (except outdoor)	6	D	D	D	f	D	D
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54186	Direct mail advertising	30	41 671	13 673	2 979	619	33.4	24.4
541860	Direct mail advertising	30	41 671	13 673	2 979	619	33.4	24.4
54187	Advertising material distribution services	13	30 141	4 831	1 233	115	9.6	10.4
541870	Advertising material distribution services	13	30 141	4 831	1 233	115	9.6	10.4
54189	Other services related to advertising	128	74 337	12 056	2 581	531	48.0	6.3
541890	Other services related to advertising	128	74 337	12 056	2 581	531	48.0	6.3
5418902	Advertising specialties goods distributor	81	65 577	9 627	2 074	360	46.9	5.6
5418903	Sign painting & lettering shop	34	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	293	124 154	47 703	9 411	2 451	30.2	4.5
54191	Marketing research & public opinion polling	39	D	D	D	f	D	D
541910	Marketing research & public opinion polling	39	D	D	D	f	D	D
54192	Photographic services	215	D	D	D	g	D	D
541921	Photographic studios, portrait	161	D	D	D	g	D	D
541922	Commercial photography	54	22 674	7 268	1 520	296	23.0	5.7
54199	All other professional, scientific, & technical services	33	10 281	3 426	658	150	40.5	4.7
541990	All other professional, scientific, & technical services	33	10 281	3 426	658	150	40.5	4.7
	Akron, OH PMSA							
54	**Professional, scientific, & technical services**	**1 499**	**1 052 378**	**401 743**	**89 385**	**10 377**	**21.3**	**8.0**
541	Professional, scientific, & technical services	1 499	1 052 378	401 743	89 385	10 377	21.3	8.0
5411	Legal services	380	180 389	84 825	15 797	1 932	23.4	4.7
54111	Offices of lawyers	348	163 457	77 458	14 105	1 660	24.1	3.7
541110	Offices of lawyers	348	163 457	77 458	14 105	1 660	24.1	3.7
5411101	Offices of lawyers (except legal aid societies)	348	163 457	77 458	14 105	1 660	24.1	3.7
54119	Other legal services	32	16 932	7 367	1 692	272	16.6	13.7
541191	Title abstract & settlement offices	32	16 932	7 367	1 692	272	16.6	13.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	199	93 372	44 238	9 610	1 516	24.4	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	199	93 372	44 238	9 610	1 516	24.4	5.2
541211	Offices of certified public accountants	118	71 071	33 076	7 411	798	20.5	5.3
541213	Tax return preparation services	23	D	D	D	e	D	D
541219	Other accounting services	53	D	D	D	e	D	D
5413	Architectural, engineering, & related services	256	206 831	88 259	19 575	2 303	28.8	2.7
54131	Architectural services	50	20 942	8 558	1 906	236	33.3	5.5
541310	Architectural services	50	20 942	8 558	1 906	236	33.3	5.5
54133	Engineering services	147	152 579	64 759	14 238	1 570	29.2	2.3
541330	Engineering services	147	152 579	64 759	14 238	1 570	29.2	2.3
54137	Surveying & mapping (except geophysical) services	19	5 397	2 825	563	111	35.7	2.1
541370	Surveying & mapping (except geophysical) services	19	5 397	2 825	563	111	35.7	2.1
54138	Testing laboratories	27	25 674	11 196	2 662	349	22.4	3.2
541380	Testing laboratories	27	25 674	11 196	2 662	349	22.4	3.2
5414	Specialized design services	69	26 825	8 090	1 809	257	42.9	9.7
54141	Interior design services	22	9 783	2 134	474	83	36.2	21.7
541410	Interior design services	22	9 783	2 134	474	83	36.2	21.7
54143	Graphic design services	40	14 530	4 351	937	153	50.6	3.4
541430	Graphic design services	40	14 530	4 351	937	153	50.6	3.4
5414301	Graphic design services (except commercial art & medical artists)	32	10 970	3 056	655	109	65.1	4.5
5414302	Commercial art	7	D	D	D	b	D	D
5415	Computer systems design & related services	181	333 619	101 460	26 197	2 017	7.9	9.4
54151	Computer systems design & related services	181	333 619	101 460	26 197	2 017	7.9	9.4
541511	Custom computer programming services	68	38 441	18 129	3 913	310	29.2	8.6
541512	Computer systems design services	79	58 136	20 684	4 121	446	23.1	17.9
5415121	Computer systems integrators	42	44 336	14 845	2 917	308	15.1	23.2
5415122	Computer systems consultants (except systems integrators)	37	13 800	5 839	1 204	138	48.9	.9
541513	Computer facilities management services	5	229 586	60 100	17 569	1 189	–	7.3
541519	Other computer related services	29	7 456	2 547	594	72	21.0	13.4

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLEVELAND–AKRON, OH CMSA—Con.							
	Akron, OH PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	236	102 716	40 432	8 434	1 141	28.4	13.5
54161	Management consulting services	188	81 487	31 849	6 560	787	28.1	11.6
541611	Administrative management & general management consulting service	69	35 215	14 113	3 227	320	15.1	14.2
541612	Human resources & executive search consulting services	51	25 258	10 763	1 972	268	27.9	7.4
5416122	Executive placement services	18	6 653	3 634	611	99	58.8	–
5416123	Human resources & personnel management consulting	33	18 605	7 129	1 361	169	16.9	10.0
541613	Marketing consulting services	41	11 823	3 724	729	91	45.1	6.5
541618	Other management consulting services	13	3 078	1 146	236	38	35.5	56.7
54162	Environmental consulting services	18	13 647	6 265	1 396	280	20.2	17.4
541620	Environmental consulting services	18	13 647	6 265	1 396	280	20.2	17.4
54169	Other scientific & technical consulting services	30	7 582	2 318	478	74	45.6	27.4
541690	Other scientific & technical consulting services	30	7 582	2 318	478	74	45.6	27.4
5417	Scientific research & development services	12	12 918	5 609	1 750	116	15.1	84.9
5418	Advertising & related services	107	76 237	21 470	5 033	721	34.0	8.5
54181	Advertising agencies	49	31 111	12 030	2 826	333	33.4	–
541810	Advertising agencies	49	31 111	12 030	2 826	333	33.4	–
54182	Public relations agencies	12	4 719	1 999	499	54	17.9	.3
541820	Public relations agencies	12	4 719	1 999	499	54	17.9	.3
54186	Direct mail advertising	9	14 429	2 362	498	85	44.8	39.2
541860	Direct mail advertising	9	14 429	2 362	498	85	44.8	39.2
54189	Other services related to advertising	30	D	D	D	c	D	D
541890	Other services related to advertising	30	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	19	22 210	3 497	817	140	32.1	–
5419	Other professional, scientific, & technical services	59	19 471	7 360	1 180	374	25.0	.9
54192	Photographic services	47	D	D	D	c	D	D
541921	Photographic studios, portrait	35	D	D	D	c	D	D
541922	Commercial photography	12	4 677	1 164	223	51	28.8	–
	Cleveland–Lorain–Elyria, OH PMSA							
54	**Professional, scientific, & technical services**	**5 381**	**4 918 708**	**1 992 090**	**439 432**	**47 201**	**17.6**	**7.5**
541	Professional, scientific, & technical services	5 381	4 918 708	1 992 090	439 432	47 201	17.6	7.5
5411	Legal services	1 437	1 236 061	491 321	104 885	10 705	13.7	9.7
54111	Offices of lawyers	1 335	1 136 240	456 782	96 714	9 576	14.3	10.0
541110	Offices of lawyers	1 335	1 136 240	456 782	96 714	9 576	14.3	10.0
5411101	Offices of lawyers (except legal aid societies)	1 335	1 136 240	456 782	96 714	9 576	14.3	10.0
54119	Other legal services	102	99 821	34 539	8 171	1 129	6.6	6.7
541191	Title abstract & settlement offices	89	80 122	30 012	6 987	1 001	7.4	8.3
541199	All other legal services	13	19 699	4 527	1 184	128	3.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	848	638 591	255 590	58 340	8 551	12.3	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	848	638 591	255 590	58 340	8 551	12.3	7.6
541211	Offices of certified public accountants	541	493 253	183 411	40 834	4 525	11.9	3.8
541213	Tax return preparation services	88	D	D	D	g	D	D
541214	Payroll services	30	D	D	D	g	D	D
541219	Other accounting services	189	D	D	D	g	D	D
5413	Architectural, engineering, & related services	799	755 422	323 201	72 585	7 602	24.3	4.7
54131	Architectural services	154	123 326	49 733	9 739	1 114	16.2	2.0
541310	Architectural services	154	123 326	49 733	9 739	1 114	16.2	2.0
54133	Engineering services	482	496 034	220 865	49 378	4 824	29.4	5.8
541330	Engineering services	482	496 034	220 865	49 378	4 824	29.4	5.8
54134	Drafting services	22	D	D	D	b	D	D
541340	Drafting services	22	D	D	D	b	D	D
54135	Building inspection services	25	D	D	D	c	D	D
541350	Building inspection services	25	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	60	22 091	10 479	2 197	356	23.8	.5
541370	Surveying & mapping (except geophysical) services	60	22 091	10 479	2 197	356	23.8	.5
54138	Testing laboratories	54	82 816	36 886	10 227	1 124	10.7	4.0
541380	Testing laboratories	54	82 816	36 886	10 227	1 124	10.7	4.0
5414	Specialized design services	258	102 581	29 495	6 256	964	41.4	4.9
54141	Interior design services	94	39 440	7 598	1 545	299	47.9	1.6
541410	Interior design services	94	39 440	7 598	1 545	299	47.9	1.6
54142	Industrial design services	17	12 270	3 659	757	95	18.8	13.4
541420	Industrial design services	17	12 270	3 659	757	95	18.8	13.4
54143	Graphic design services	141	50 276	18 068	3 920	557	41.1	5.5
541430	Graphic design services	141	50 276	18 068	3 920	557	41.1	5.5
5414301	Graphic design services (except commercial art & medical artists)	115	35 106	11 473	2 522	387	50.0	5.5
5414302	Commercial art	25	D	D	D	c	D	D
5415	Computer systems design & related services	619	668 613	318 543	68 606	6 263	23.5	10.2
54151	Computer systems design & related services	619	668 613	318 543	68 606	6 263	23.5	10.2
541511	Custom computer programming services	284	339 219	191 445	39 493	3 722	16.6	13.1
541512	Computer systems design services	273	274 800	114 425	25 401	2 202	33.5	8.4
5415121	Computer systems integrators	123	157 528	51 850	11 450	1 210	18.8	8.3
5415122	Computer systems consultants (except systems integrators)	150	117 272	62 575	13 951	992	53.2	8.6
541519	Other computer related services	55	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLEVELAND–AKRON, OH CMSA—Con.							
	Cleveland–Lorain–Elyria, OH PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	737	866 693	350 936	77 984	5 738	12.7	4.3
54161	Management consulting services	563	812 334	333 326	74 187	5 228	10.0	4.0
541611	Administrative management & general management consulting service	231	604 562	243 754	55 233	3 263	5.5	2.9
541612	Human resources & executive search consulting services	175	155 572	67 438	14 574	1 270	18.3	6.5
5416121	Actuarial consulting	11	34 556	16 864	3 692	250	1.7	–
5416122	Executive placement services	88	72 649	33 108	6 050	636	23.3	7.2
5416123	Human resources & personnel management consulting	76	48 367	17 466	4 832	384	22.7	10.0
541613	Marketing consulting services	106	33 145	13 056	2 206	352	42.8	11.2
541614	Process, physical distribution, & logistics consulting services	27	14 337	7 037	1 798	274	23.1	7.9
541618	Other management consulting services	24	4 718	2 041	376	69	45.6	.6
54162	Environmental consulting services	59	25 366	8 090	1 708	253	47.1	9.5
541620	Environmental consulting services	59	25 366	8 090	1 708	253	47.1	9.5
54169	Other scientific & technical consulting services	115	28 993	9 520	2 089	257	57.4	10.4
541690	Other scientific & technical consulting services	115	28 993	9 520	2 089	257	57.4	10.4
5417	Scientific research & development services	50	131 055	51 380	11 503	1 065	8.4	3.1
54171	R&D in the physical, engineering, & life sciences	46	128 146	49 706	11 300	1 047	8.2	3.1
541710	R&D in the physical, engineering, & life sciences	46	128 146	49 706	11 300	1 047	8.2	3.1
5417101	R&D in the physical & engineering sciences	34	D	D	D	f	D	D
5417102	Research & development in the life sciences	12	D	D	D	b	D	D
5418	Advertising & related services	399	415 009	131 281	31 042	4 236	19.6	10.4
54181	Advertising agencies	160	154 808	76 684	18 954	1 763	15.6	16.7
541810	Advertising agencies	160	154 808	76 684	18 954	1 763	15.6	16.7
54182	Public relations agencies	54	34 809	13 080	2 822	271	35.7	2.0
541820	Public relations agencies	54	34 809	13 080	2 822	271	35.7	2.0
54184	Media representatives	33	23 293	8 175	1 877	231	18.7	19.9
541840	Media representatives	33	23 293	8 175	1 877	231	18.7	19.9
5418401	Radio & television advertising representatives	14	D	D	D	c	D	D
5418402	Publishers' advertising representatives	19	D	D	D	b	D	D
54185	Display advertising	14	92 513	8 702	1 884	989	1.8	.3
541850	Display advertising	14	92 513	8 702	1 884	989	1.8	.3
5418501	Display advertising (except outdoor)	6	D	D	D	f	D	D
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54186	Direct mail advertising	21	27 242	11 311	2 481	534	27.3	16.5
541860	Direct mail advertising	21	27 242	11 311	2 481	534	27.3	16.5
54187	Advertising material distribution services	13	30 141	4 831	1 233	115	9.6	10.4
541870	Advertising material distribution services	13	30 141	4 831	1 233	115	9.6	10.4
54189	Other services related to advertising	98	D	D	D	e	D	D
541890	Other services related to advertising	98	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	62	43 367	6 130	1 257	220	54.4	8.5
5418903	Sign painting & lettering shop	26	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	234	104 683	40 343	8 231	2 077	31.1	5.2
54191	Marketing research & public opinion polling	35	30 773	12 447	2 452	735	52.1	7.3
541910	Marketing research & public opinion polling	35	30 773	12 447	2 452	735	52.1	7.3
54192	Photographic services	168	64 372	24 584	5 200	1 213	21.5	4.0
541921	Photographic studios, portrait	126	46 375	18 480	3 903	968	21.6	2.7
541922	Commercial photography	42	17 997	6 104	1 297	245	21.4	7.2
54199	All other professional, scientific, & technical services	25	8 579	2 930	538	117	30.5	5.1
541990	All other professional, scientific, & technical services	25	8 579	2 930	538	117	30.5	5.1
	COLUMBUS, OH MSA							
54	**Professional, scientific, & technical services**	**3 552**	**3 619 422**	**1 336 187**	**301 108**	**34 157**	**22.0**	**5.7**
541	Professional, scientific, & technical services	3 552	3 619 422	1 336 187	301 108	34 157	22.0	5.7
5411	Legal services	927	703 541	241 615	53 558	6 043	16.8	9.8
54111	Offices of lawyers	860	667 564	227 930	50 425	5 542	17.1	9.6
541110	Offices of lawyers	860	667 564	227 930	50 425	5 542	17.1	9.6
5411101	Offices of lawyers (except legal aid societies)	860	667 564	227 930	50 425	5 542	17.1	9.6
54119	Other legal services	67	35 977	13 685	3 133	501	11.6	14.1
541191	Title abstract & settlement offices	62	34 989	13 397	3 061	488	11.3	13.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	487	354 718	132 363	32 673	5 061	16.9	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	487	354 718	132 363	32 673	5 061	16.9	5.4
541211	Offices of certified public accountants	287	280 729	99 583	24 241	2 687	14.5	4.9
541213	Tax return preparation services	63	13 797	5 544	2 087	1 359	23.1	2.6
541214	Payroll services	13	33 347	14 428	3 382	411	2.8	5.3
541219	Other accounting services	124	26 845	12 808	2 963	604	55.9	11.1

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLUMBUS, OH MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5413	Architectural, engineering, & related services	555	628 171	269 641	60 299	6 772	19.1	3.8
54131	Architectural services	165	185 830	79 116	17 567	1 900	17.6	1.4
541310	Architectural services	165	185 830	79 116	17 567	1 900	17.6	1.4
54133	Engineering services	282	360 691	155 605	34 917	3 663	20.9	4.0
541330	Engineering services	282	360 691	155 605	34 917	3 663	20.9	4.0
54134	Drafting services	10	D	D	D	b	D	D
541340	Drafting services	10	D	D	D	b	D	D
54135	Building inspection services	21	5 706	2 007	438	98	40.7	2.5
541350	Building inspection services	21	5 706	2 007	438	98	40.7	2.5
54137	Surveying & mapping (except geophysical) services	38	21 168	11 234	2 240	417	13.3	1.6
541370	Surveying & mapping (except geophysical) services	38	21 168	11 234	2 240	417	13.3	1.6
54138	Testing laboratories	36	46 467	17 990	4 165	582	13.2	12.5
541380	Testing laboratories	36	46 467	17 990	4 165	582	13.2	12.5
5414	Specialized design services	174	107 409	35 035	7 768	882	27.4	5.4
54141	Interior design services	58	44 129	10 023	2 231	251	27.4	7.3
541410	Interior design services	58	44 129	10 023	2 231	251	27.4	7.3
54142	Industrial design services	8	D	D	D	b	D	D
541420	Industrial design services	8	D	D	D	b	D	D
54143	Graphic design services	104	38 267	11 406	2 642	379	41.9	5.2
541430	Graphic design services	104	38 267	11 406	2 642	379	41.9	5.2
5414301	Graphic design services (except commercial art & medical artists)	81	32 498	10 183	2 332	289	40.7	4.7
5414302	Commercial art	20	D	D	D	b	D	D
54149	Other specialized design services	4	D	D	D	c	D	D
541490	Other specialized design services	4	D	D	D	c	D	D
5415	Computer systems design & related services	463	900 857	307 551	67 475	5 776	30.9	3.6
54151	Computer systems design & related services	463	900 857	307 551	67 475	5 776	30.9	3.6
541511	Custom computer programming services	205	251 403	135 611	27 912	2 463	9.5	2.9
541512	Computer systems design services	188	473 999	124 844	26 443	2 278	52.0	3.8
5415121	Computer systems integrators	74	362 565	80 484	16 569	1 349	60.9	4.0
5415122	Computer systems consultants (except systems integrators)	114	111 434	44 360	9 874	929	23.0	2.9
541513	Computer facilities management services	8	D	D	D	e	D	D
541519	Other computer related services	62	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	508	322 683	133 268	29 803	3 924	35.4	12.2
54161	Management consulting services	389	244 323	116 448	26 213	3 436	22.0	14.5
541611	Administrative management & general management consulting service	170	116 863	50 022	11 492	991	16.1	12.2
541612	Human resources & executive search consulting services	107	91 877	51 379	11 640	2 015	23.5	17.1
5416121	Actuarial consulting	5	D	D	D	g	D	D
5416122	Executive placement services	49	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	53	D	D	D	f	D	D
541613	Marketing consulting services	61	17 271	6 717	1 200	173	42.9	24.1
541618	Other management consulting services	33	12 486	5 424	1 251	147	29.4	4.8
54162	Environmental consulting services	46	58 515	8 532	1 799	231	83.4	.7
541620	Environmental consulting services	46	58 515	8 532	1 799	231	83.4	.7
54169	Other scientific & technical consulting services	73	19 845	8 288	1 791	257	59.1	18.0
541690	Other scientific & technical consulting services	73	19 845	8 288	1 791	257	59.1	18.0
5417	Scientific research & development services	45	246 755	112 180	26 806	2 234	4.2	2.6
54171	R&D in the physical, engineering, & life sciences	41	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	41	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	28	D	D	D	g	D	D
5418	Advertising & related services	269	306 372	87 216	18 628	2 500	17.7	1.9
54181	Advertising agencies	92	77 054	38 506	7 894	813	12.4	.8
541810	Advertising agencies	92	77 054	38 506	7 894	813	12.4	.8
54182	Public relations agencies	61	25 463	9 886	2 224	214	46.5	7.0
541820	Public relations agencies	61	25 463	9 886	2 224	214	46.5	7.0
54185	Display advertising	10	20 485	3 410	815	90	17.4	.3
541850	Display advertising	10	20 485	3 410	815	90	17.4	.3
5418502	Outdoor advertising services	9	D	D	D	b	D	D
54186	Direct mail advertising	23	39 932	14 664	3 245	732	37.0	2.9
541860	Direct mail advertising	23	39 932	14 664	3 245	732	37.0	2.9
54189	Other services related to advertising	67	132 501	17 946	3 798	525	8.5	.3
541890	Other services related to advertising	67	132 501	17 946	3 798	525	8.5	.3
5418902	Advertising specialties goods distributor	44	124 588	15 674	3 286	421	7.3	.3
5418903	Sign painting & lettering shop	20	4 531	1 211	270	76	49.5	.2
5419	Other professional, scientific, & technical services	124	48 916	17 318	4 098	965	25.4	7.6
54191	Marketing research & public opinion polling	21	17 468	7 872	1 786	456	22.2	2.4
541910	Marketing research & public opinion polling	21	17 468	7 872	1 786	456	22.2	2.4
54192	Photographic services	90	24 886	7 041	1 570	376	28.2	13.2
541921	Photographic studios, portrait	72	18 536	4 645	950	299	26.3	7.1
541922	Commercial photography	18	6 350	2 396	620	77	33.7	31.0
54193	Translation & interpretation services	5	2 845	1 016	417	44	4.5	.2
541930	Translation & interpretation services	5	2 845	1 016	417	44	4.5	.2
54199	All other professional, scientific, & technical services	8	3 717	1 389	325	89	37.1	–
541990	All other professional, scientific, & technical services	8	3 717	1 389	325	89	37.1	–

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DAYTON–SPRINGFIELD, OH MSA							
54	**Professional, scientific, & technical services**	**1 815**	**1 940 438**	**707 330**	**169 445**	**19 167**	**15.0**	**8.4**
541	Professional, scientific, & technical services	1 815	1 940 438	707 330	169 445	19 167	15.0	8.4
5411	Legal services	445	208 575	86 255	17 719	2 300	27.0	5.5
54111	Offices of lawyers	419	199 234	81 951	16 828	2 142	28.0	5.6
541110	Offices of lawyers	419	199 234	81 951	16 828	2 142	28.0	5.6
5411101	Offices of lawyers (except legal aid societies)	419	199 234	81 951	16 828	2 142	28.0	5.6
54119	Other legal services	26	9 341	4 304	891	158	6.0	3.8
541191	Title abstract & settlement offices	22	8 835	4 173	863	148	6.4	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	248	115 795	48 988	11 762	2 392	22.8	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	248	115 795	48 988	11 762	2 392	22.8	8.0
541211	Offices of certified public accountants	145	83 920	35 059	8 011	1 027	22.3	6.9
541213	Tax return preparation services	36	7 401	2 802	1 159	858	21.8	2.5
541219	Other accounting services	62	19 679	9 015	2 118	441	30.7	7.8
5413	Architectural, engineering, & related services	295	455 311	194 281	46 945	4 910	16.3	6.7
54131	Architectural services	49	31 467	13 284	3 307	323	22.6	.6
541310	Architectural services	49	31 467	13 284	3 307	323	22.6	.6
54133	Engineering services	201	405 070	173 177	41 848	4 269	14.6	7.0
541330	Engineering services	201	405 070	173 177	41 848	4 269	14.6	7.0
54137	Surveying & mapping (except geophysical) services	9	2 315	1 180	251	35	35.6	–
541370	Surveying & mapping (except geophysical) services	9	2 315	1 180	251	35	35.6	–
54138	Testing laboratories	24	15 551	6 270	1 471	251	41.2	10.7
541380	Testing laboratories	24	15 551	6 270	1 471	251	41.2	10.7
5414	Specialized design services	73	62 397	27 389	7 225	792	36.2	26.2
54141	Interior design services	20	D	D	D	b	D	D
541410	Interior design services	20	D	D	D	b	D	D
54142	Industrial design services	6	17 636	12 970	3 829	389	–	77.3
541420	Industrial design services	6	17 636	12 970	3 829	389	–	77.3
54143	Graphic design services	46	37 539	12 623	3 067	335	52.6	.9
541430	Graphic design services	46	37 539	12 623	3 067	335	52.6	.9
5414301	Graphic design services (except commercial art & medical artists)	43	D	D	D	e	D	D
5414302	Commercial art	3	D	D	D	a	D	D
5415	Computer systems design & related services	258	610 405	201 692	50 247	4 608	7.8	3.7
54151	Computer systems design & related services	258	610 405	201 692	50 247	4 608	7.8	3.7
541511	Custom computer programming services	96	157 723	69 715	16 840	1 617	7.5	6.9
541512	Computer systems design services	126	413 374	117 745	29 724	2 562	4.3	1.9
5415121	Computer systems integrators	61	365 093	95 868	24 312	2 010	1.8	1.4
5415122	Computer systems consultants (except systems integrators)	65	48 281	21 877	5 412	552	23.7	5.9
541519	Other computer related services	23	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	229	105 572	44 428	9 870	1 042	24.5	10.3
54161	Management consulting services	183	88 761	36 975	8 416	841	24.0	10.3
541611	Administrative management & general management consulting service	85	33 666	16 644	4 320	311	31.3	4.9
541612	Human resources & executive search consulting services	45	22 869	10 425	2 217	314	19.0	17.0
5416122	Executive placement services	18	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	25	13 023	4 218	899	111	11.8	28.3
541613	Marketing consulting services	33	26 238	7 634	1 422	142	15.8	13.8
541618	Other management consulting services	11	4 090	1 742	309	55	30.1	–
54162	Environmental consulting services	19	9 135	4 233	955	116	23.9	.2
541620	Environmental consulting services	19	9 135	4 233	955	116	23.9	.2
54169	Other scientific & technical consulting services	27	7 676	3 220	499	85	31.6	22.1
541690	Other scientific & technical consulting services	27	7 676	3 220	499	85	31.6	22.1
5417	Scientific research & development services	66	226 226	62 022	15 895	1 549	4.5	4.1
54171	R&D in the physical, engineering, & life sciences	63	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	63	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	54	220 036	59 226	15 315	1 483	4.0	3.5
5418	Advertising & related services	111	125 817	33 468	7 835	1 090	17.6	41.7
54181	Advertising agencies	43	23 596	9 489	2 222	279	17.5	1.3
541810	Advertising agencies	43	23 596	9 489	2 222	279	17.5	1.3
54184	Media representatives	10	D	D	D	e	D	D
541840	Media representatives	10	D	D	D	e	D	D
5418402	Publishers' advertising representatives	9	D	D	D	e	D	D
54186	Direct mail advertising	11	17 760	5 995	1 393	178	39.7	–
541860	Direct mail advertising	11	17 760	5 995	1 393	178	39.7	–
54189	Other services related to advertising	32	D	D	D	c	D	D
541890	Other services related to advertising	32	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	15	22 259	4 079	1 051	137	24.5	3.0
5418903	Sign painting & lettering shop	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	90	30 340	8 807	1 947	484	18.9	3.7
54192	Photographic services	73	25 045	7 069	1 517	383	16.6	.4
541921	Photographic studios, portrait	64	16 194	4 049	964	297	16.9	.7
541922	Commercial photography	9	8 851	3 020	553	86	16.0	–
54199	All other professional, scientific, & technical services	8	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HUNTINGTON–ASHLAND, WV–KY–OH MSA							
54	**Professional, scientific, & technical services**	**392**	**155 929**	**63 940**	**13 415**	**2 314**	**32.3**	**2.7**
541	Professional, scientific, & technical services	392	155 929	63 940	13 415	2 314	32.3	2.7
5411	Legal services	164	67 178	20 300	4 392	762	37.9	1.9
54111	Offices of lawyers	161	67 018	20 224	4 373	751	37.9	1.8
541110	Offices of lawyers	161	67 018	20 224	4 373	751	37.9	1.8
5411101	Offices of lawyers (except legal aid societies)	161	67 018	20 224	4 373	751	37.9	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	86	28 042	13 804	3 108	643	34.3	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	86	28 042	13 804	3 108	643	34.3	2.5
541211	Offices of certified public accountants	44	23 227	11 793	2 501	380	29.5	1.0
541213	Tax return preparation services	22	D	D	D	c	D	D
541219	Other accounting services	18	2 019	946	241	75	76.7	23.3
5413	Architectural, engineering, & related services	58	34 437	20 736	3 799	474	20.2	.7
54133	Engineering services	29	25 263	16 613	2 855	278	20.0	.8
541330	Engineering services	29	25 263	16 613	2 855	278	20.0	.8
54137	Surveying & mapping (except geophysical) services	15	2 269	938	237	70	46.5	.5
541370	Surveying & mapping (except geophysical) services	15	2 269	938	237	70	46.5	.5
5414	Specialized design services	8	3 059	666	193	31	44.8	–
5415	Computer systems design & related services	11	3 746	1 873	515	48	14.1	.4
54151	Computer systems design & related services	11	3 746	1 873	515	48	14.1	.4
5416	Management, scientific, & technical consulting services	26	8 298	3 483	826	135	40.5	4.1
54161	Management consulting services	22	7 527	3 168	796	128	40.4	4.5
5418	Advertising & related services	17	6 435	1 838	317	121	21.6	20.8
5419	Other professional, scientific, & technical services	22	4 734	1 240	265	100	36.9	7.6
54192	Photographic services	20	D	D	D	b	D	D
541921	Photographic studios, portrait	20	D	D	D	b	D	D
	LIMA, OH MSA							
54	**Professional, scientific, & technical services**	**217**	**77 854**	**26 572**	**6 137**	**1 158**	**44.9**	**6.7**
541	Professional, scientific, & technical services	217	77 854	26 572	6 137	1 158	44.9	6.7
5411	Legal services	87	20 709	6 645	1 429	283	62.3	5.3
54111	Offices of lawyers	86	D	D	D	e	D	D
541110	Offices of lawyers	86	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	86	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	13 564	5 857	1 402	343	29.7	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	13 564	5 857	1 402	343	29.7	6.7
541211	Offices of certified public accountants	31	9 630	4 412	1 024	174	37.5	4.8
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	26 278	9 149	2 139	310	39.0	.3
54133	Engineering services	16	11 220	3 520	749	90	80.9	.8
541330	Engineering services	16	11 220	3 520	749	90	80.9	.8
54138	Testing laboratories	6	13 036	5 079	1 271	195	.7	–
541380	Testing laboratories	6	13 036	5 079	1 271	195	.7	–
5414	Specialized design services	7	1 543	408	100	34	72.8	27.2
5416	Management, scientific, & technical consulting services	12	3 667	1 499	322	46	80.1	1.8
5418	Advertising & related services	12	6 464	1 461	376	62	38.1	37.3
5419	Other professional, scientific, & technical services	14	2 269	590	149	45	47.7	7.7
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	MANSFIELD, OH MSA							

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MANSFIELD, OH MSA—Con.							
54	**Professional, scientific, & technical services**	**209**	**82 469**	**26 627**	**5 956**	**1 092**	**48.4**	**8.2**
541	Professional, scientific, & technical services	209	82 469	26 627	5 956	1 092	48.4	8.2
5411	Legal services	74	20 945	7 438	1 701	268	34.6	6.1
54111	Offices of lawyers	71	D	D	D	e	D	D
541110	Offices of lawyers	71	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	71	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	46	11 285	4 690	1 242	316	43.7	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	46	11 285	4 690	1 242	316	43.7	2.6
541211	Offices of certified public accountants	28	8 675	3 797	940	141	40.8	1.9
541213	Tax return preparation services	7	1 495	427	195	148	33.2	–
5413	Architectural, engineering, & related services	31	31 668	7 750	1 461	240	68.1	5.4
54131	Architectural services	7	4 905	2 080	451	61	37.9	–
541310	Architectural services	7	4 905	2 080	451	61	37.9	–
54133	Engineering services	14	25 310	5 125	895	148	73.6	6.8
541330	Engineering services	14	25 310	5 125	895	148	73.6	6.8
5414	Specialized design services	8	1 803	359	75	23	45.2	34.1
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	13	4 941	2 576	616	85	23.4	13.3
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	14	8 764	2 912	650	98	34.2	24.2
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	PARKERSBURG–MARIETTA, WV–OH MSA							
54	**Professional, scientific, & technical services**	**211**	**88 816**	**31 538**	**7 568**	**1 270**	**35.1**	**18.6**
541	Professional, scientific, & technical services	211	88 816	31 538	7 568	1 270	35.1	18.6
5411	Legal services	70	20 737	5 648	1 181	231	52.1	5.0
54111	Offices of lawyers	67	19 866	5 411	1 143	219	54.0	5.2
541110	Offices of lawyers	67	19 866	5 411	1 143	219	54.0	5.2
5411101	Offices of lawyers (except legal aid societies)	67	19 866	5 411	1 143	219	54.0	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	12 555	5 210	1 537	326	34.3	23.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	12 555	5 210	1 537	326	34.3	23.2
541211	Offices of certified public accountants	31	8 556	3 561	928	158	41.6	9.8
541213	Tax return preparation services	3	D	D	D	c	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	13 240	5 746	1 162	161	48.1	3.7
54133	Engineering services	10	9 230	4 411	925	105	40.2	2.5
541330	Engineering services	10	9 230	4 411	925	105	40.2	2.5
5414	Specialized design services	6	1 378	604	164	29	60.4	–
5416	Management, scientific, & technical consulting services	20	14 263	4 790	1 032	167	10.9	61.4
54161	Management consulting services	14	D	D	D	b	D	D
54162	Environmental consulting services	4	D	D	D	c	D	D
541620	Environmental consulting services	4	D	D	D	c	D	D
5418	Advertising & related services	17	20 461	7 818	2 041	248	17.4	11.4
54181	Advertising agencies	8	9 774	4 228	1 068	134	31.7	1.5
541810	Advertising agencies	8	9 774	4 228	1 068	134	31.7	1.5
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	STEUBENVILLE–WEIRTON, OH–WV MSA							
54	**Professional, scientific, & technical services**	**153**	**42 215**	**12 963**	**3 207**	**627**	**56.6**	**3.1**
541	Professional, scientific, & technical services	153	42 215	12 963	3 207	627	56.6	3.1
5411	Legal services	77	23 826	4 102	953	207	65.3	2.5
54111	Offices of lawyers	75	D	D	D	c	D	D
541110	Offices of lawyers	75	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	75	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	6 350	2 983	724	215	51.2	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	6 350	2 983	724	215	51.2	4.1
541211	Offices of certified public accountants	18	4 594	2 303	497	87	46.4	1.6
5413	Architectural, engineering, & related services	11	4 840	2 255	570	79	52.9	2.6
5416	Management, scientific, & technical consulting services	9	4 175	2 887	804	59	25.7	2.5
54161	Management consulting services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	14	2 492	600	130	56	43.7	7.2
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TOLEDO, OH MSA							
54	**Professional, scientific, & technical services**	**1 152**	**1 100 164**	**385 142**	**86 045**	**11 064**	**17.6**	**5.7**
541	Professional, scientific, & technical services	1 152	1 100 164	385 142	86 045	11 064	17.6	5.7
5411	Legal services	364	202 151	68 056	14 243	1 998	16.9	5.0
54111	Offices of lawyers	353	196 046	65 411	13 633	1 912	17.1	5.0
541110	Offices of lawyers	353	196 046	65 411	13 633	1 912	17.1	5.0
5411101	Offices of lawyers (except legal aid societies)	353	196 046	65 411	13 633	1 912	17.1	5.0
54119	Other legal services	11	6 105	2 645	610	86	8.2	4.4
541191	Title abstract & settlement offices	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	166	89 534	35 160	8 476	1 529	17.1	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	166	89 534	35 160	8 476	1 529	17.1	7.1
541211	Offices of certified public accountants	96	70 963	27 124	6 297	755	15.1	2.3
541213	Tax return preparation services	27	6 331	2 271	977	552	14.5	1.7
541219	Other accounting services	38	D	D	D	c	D	D
5413	Architectural, engineering, & related services	187	341 388	123 750	28 646	3 041	19.4	2.4
54131	Architectural services	31	21 905	8 706	1 646	226	17.1	.6
541310	Architectural services	31	21 905	8 706	1 646	226	17.1	.6
54133	Engineering services	122	302 435	107 205	25 390	2 542	19.1	2.4
541330	Engineering services	122	302 435	107 205	25 390	2 542	19.1	2.4
54134	Drafting services	4	1 843	1 327	321	31	7.6	–
541340	Drafting services	4	1 843	1 327	321	31	7.6	–
54137	Surveying & mapping (except geophysical) services	6	2 141	984	220	41	18.9	–
541370	Surveying & mapping (except geophysical) services	6	2 141	984	220	41	18.9	–
54138	Testing laboratories	14	11 760	5 060	996	173	29.6	5.3
541380	Testing laboratories	14	11 760	5 060	996	173	29.6	5.3
5414	Specialized design services	55	29 566	8 879	1 840	313	28.6	3.1
54141	Interior design services	16	D	D	D	b	D	D
541410	Interior design services	16	D	D	D	b	D	D
54143	Graphic design services	37	23 485	7 538	1 531	235	23.6	2.8
541430	Graphic design services	37	23 485	7 538	1 531	235	23.6	2.8
5414301	Graphic design services (except commercial art & medical artists)	33	20 629	6 639	1 342	204	19.4	3.2
5414302	Commercial art	4	2 856	899	189	31	53.9	–
5415	Computer systems design & related services	90	85 719	34 921	7 299	620	19.5	22.7
54151	Computer systems design & related services	90	85 719	34 921	7 299	620	19.5	22.7
541511	Custom computer programming services	35	44 990	19 471	4 135	303	11.2	9.5
541512	Computer systems design services	47	40 005	15 271	3 154	311	28.1	37.2
5415121	Computer systems integrators	23	28 360	10 512	2 118	187	22.8	49.2
5415122	Computer systems consultants (except systems integrators)	24	11 645	4 759	1 036	124	40.9	7.9
5416	Management, scientific, & technical consulting services	124	81 762	35 274	7 601	798	20.6	6.0
54161	Management consulting services	103	63 505	31 712	6 891	710	16.6	7.2
541611	Administrative management & general management consulting service	45	21 461	9 316	1 884	238	18.0	4.1
541612	Human resources & executive search consulting services	21	26 575	16 016	3 553	323	10.1	6.1
5416122	Executive placement services	10	15 616	9 389	1 905	222	10.6	1.3
5416123	Human resources & personnel management consulting	10	D	D	D	c	D	D
541613	Marketing consulting services	18	4 576	2 135	327	40	55.6	12.4
541614	Process, physical distribution, & logistics consulting services	10	7 537	2 677	629	55	14.4	6.2
541618	Other management consulting services	9	3 356	1 568	498	54	11.0	31.6
54162	Environmental consulting services	10	13 198	2 245	521	62	14.7	2.2
541620	Environmental consulting services	10	13 198	2 245	521	62	14.7	2.2
54169	Other scientific & technical consulting services	11	5 059	1 317	189	26	87.0	–
541690	Other scientific & technical consulting services	11	5 059	1 317	189	26	87.0	–
5417	Scientific research & development services	14	40 251	13 503	2 965	345	19.1	.5
54171	R&D in the physical, engineering, & life sciences	13	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	13	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	8	D	D	D	c	D	D
5417102	Research & development in the life sciences	5	D	D	D	c	D	D
5418	Advertising & related services	82	84 895	30 270	6 841	900	18.4	8.7
54181	Advertising agencies	28	18 947	8 103	1 853	192	10.9	4.2
541810	Advertising agencies	28	18 947	8 103	1 853	192	10.9	4.2
54182	Public relations agencies	7	4 763	1 028	203	37	20.4	–
541820	Public relations agencies	7	4 763	1 028	203	37	20.4	–
54189	Other services related to advertising	28	D	D	D	e	D	D
541890	Other services related to advertising	28	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	14	36 547	14 338	3 190	363	11.2	–
5418903	Sign painting & lettering shop	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	70	144 898	35 329	8 134	1 520	8.9	3.9
54191	Marketing research & public opinion polling	16	125 774	30 950	7 344	1 258	6.2	.3
541910	Marketing research & public opinion polling	16	125 774	30 950	7 344	1 258	6.2	.3
54192	Photographic services	48	18 071	3 963	707	246	27.1	29.2
541921	Photographic studios, portrait	43	16 111	3 418	566	228	25.1	32.8

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WHEELING, WV–OH MSA							
54	**Professional, scientific, & technical services**	**220**	**114 295**	**34 049**	**7 188**	**1 350**	**36.9**	**5.5**
541	Professional, scientific, & technical services	220	114 295	34 049	7 188	1 350	36.9	5.5
5411	Legal services	90	62 137	16 606	3 347	518	30.5	3.3
54111	Offices of lawyers	90	62 137	16 606	3 347	518	30.5	3.3
541110	Offices of lawyers	90	62 137	16 606	3 347	518	30.5	3.3
5411101	Offices of lawyers (except legal aid societies)	90	62 137	16 606	3 347	518	30.5	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	14 139	4 929	1 194	364	51.0	21.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	14 139	4 929	1 194	364	51.0	21.4
541211	Offices of certified public accountants	22	9 532	3 315	807	130	52.8	17.2
541213	Tax return preparation services	4	D	D	D	c	D	D
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	41	10 442	4 825	991	165	52.2	2.8
54137	Surveying & mapping (except geophysical) services	9	2 141	978	186	39	25.5	3.1
541370	Surveying & mapping (except geophysical) services	9	2 141	978	186	39	25.5	3.1
5414	Specialized design services	4	2 419	230	52	14	69.9	–
5415	Computer systems design & related services	6	4 216	934	279	38	46.6	–
54151	Computer systems design & related services	6	4 216	934	279	38	46.6	–
5416	Management, scientific, & technical consulting services	8	3 846	1 126	269	50	93.1	–
5418	Advertising & related services	16	12 859	3 612	672	113	5.3	3.3
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	13	1 567	490	76	42	38.8	13.9
541921	Photographic studios, portrait	13	1 567	490	76	42	38.8	13.9
	YOUNGSTOWN–WARREN, OH MSA							
54	**Professional, scientific, & technical services**	**831**	**370 430**	**156 964**	**36 063**	**5 393**	**31.9**	**5.9**
541	Professional, scientific, & technical services	831	370 430	156 964	36 063	5 393	31.9	5.9
5411	Legal services	311	95 481	39 727	8 306	1 264	29.7	6.3
54111	Offices of lawyers	294	90 947	37 458	7 739	1 179	29.8	6.6
541110	Offices of lawyers	294	90 947	37 458	7 739	1 179	29.8	6.6
5411101	Offices of lawyers (except legal aid societies)	294	90 947	37 458	7 739	1 179	29.8	6.6
54119	Other legal services	17	4 534	2 269	567	85	27.7	.6
541191	Title abstract & settlement offices	17	4 534	2 269	567	85	27.7	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	171	48 082	21 343	5 273	1 001	42.7	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	171	48 082	21 343	5 273	1 001	42.7	3.3
541211	Offices of certified public accountants	107	37 992	18 014	4 407	597	34.9	3.2
541213	Tax return preparation services	20	2 345	1 088	489	299	32.0	3.0
541219	Other accounting services	40	7 451	2 116	346	97	85.5	2.9
5413	Architectural, engineering, & related services	122	94 726	44 358	10 196	1 467	33.2	3.0
54131	Architectural services	21	9 853	3 640	908	125	34.7	–
541310	Architectural services	21	9 853	3 640	908	125	34.7	–
54133	Engineering services	77	73 510	33 776	7 760	1 052	35.9	3.1
541330	Engineering services	77	73 510	33 776	7 760	1 052	35.9	3.1
54134	Drafting services	6	3 390	2 328	491	91	–	6.7
541340	Drafting services	6	3 390	2 328	491	91	–	6.7
54137	Surveying & mapping (except geophysical) services	12	1 997	750	158	41	62.6	20.4
541370	Surveying & mapping (except geophysical) services	12	1 997	750	158	41	62.6	20.4
5414	Specialized design services	37	35 337	19 150	4 269	619	14.8	2.6
54141	Interior design services	14	D	D	D	b	D	D
541410	Interior design services	14	D	D	D	b	D	D
54142	Industrial design services	4	D	D	D	f	D	D
541420	Industrial design services	4	D	D	D	f	D	D
54143	Graphic design services	16	4 064	1 032	155	46	79.5	–
541430	Graphic design services	16	4 064	1 032	155	46	79.5	–
5414301	Graphic design services (except commercial art & medical artists)	14	D	D	D	b	D	D
5415	Computer systems design & related services	40	26 988	10 272	2 532	253	44.0	7.4
54151	Computer systems design & related services	40	26 988	10 272	2 532	253	44.0	7.4
541511	Custom computer programming services	16	D	D	D	b	D	D
541512	Computer systems design services	16	9 053	2 519	514	69	67.6	5.7
5416	Management, scientific, & technical consulting services	71	33 847	11 620	2 307	357	37.4	5.2
54161	Management consulting services	57	31 940	11 235	2 237	335	34.3	4.9
541611	Administrative management & general management consulting service	31	9 123	4 277	889	144	37.0	13.9
541614	Process, physical distribution, & logistics consulting services	8	18 619	5 522	1 202	163	29.0	–
5418	Advertising & related services	35	27 942	8 221	2 698	228	13.2	20.9
54181	Advertising agencies	10	12 342	5 271	2 020	119	9.4	28.3
541810	Advertising agencies	10	12 342	5 271	2 020	119	9.4	28.3
54189	Other services related to advertising	11	4 255	458	96	22	39.9	–
541890	Other services related to advertising	11	4 255	458	96	22	39.9	–
5419	Other professional, scientific, & technical services	41	6 835	1 738	384	188	58.3	1.7
54192	Photographic services	38	6 455	1 632	360	176	56.4	1.3
541921	Photographic studios, portrait	36	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE OHIO METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**2 108**	**913 503**	**326 483**	**73 135**	**12 235**	**27.1**	**8.4**
541	Professional, scientific, & technical services	2 108	913 503	326 483	73 135	12 235	27.1	8.4
5411	Legal services	803	196 078	63 547	14 067	2 636	39.7	8.6
54111	Offices of lawyers	770	189 592	60 861	13 507	2 522	40.4	8.8
541110	Offices of lawyers	770	189 592	60 861	13 507	2 522	40.4	8.8
5411101	Offices of lawyers (except legal aid societies)	770	189 592	60 861	13 507	2 522	40.4	8.8
54119	Other legal services	33	6 486	2 686	560	114	18.3	2.7
541191	Title abstract & settlement offices	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	485	120 789	59 022	14 584	3 004	37.1	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	485	120 789	59 022	14 584	3 004	37.1	6.9
541211	Offices of certified public accountants	240	75 817	38 735	8 995	1 293	36.0	5.2
541213	Tax return preparation services	121	20 082	6 406	2 284	933	30.6	2.8
541219	Other accounting services	116	19 117	9 642	2 447	609	47.5	10.1
5413	Architectural, engineering, & related services	299	180 085	69 165	16 077	2 505	28.5	6.4
54131	Architectural services	36	26 482	10 686	2 488	301	15.2	–
541310	Architectural services	36	26 482	10 686	2 488	301	15.2	–
54133	Engineering services	137	D	D	D	f	D	D
541330	Engineering services	137	D	D	D	f	D	D
54136	Geophysical surveying & mapping services	2	D	D	D	e	D	D
541360	Geophysical surveying & mapping services	2	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	86	13 879	6 326	1 241	330	58.6	4.8
541370	Surveying & mapping (except geophysical) services	86	13 879	6 326	1 241	330	58.6	4.8
54138	Testing laboratories	28	D	D	D	f	D	D
541380	Testing laboratories	28	D	D	D	f	D	D
5414	Specialized design services	47	D	D	D	c	D	D
54141	Interior design services	24	D	D	D	b	D	D
541410	Interior design services	24	D	D	D	b	D	D
54142	Industrial design services	8	D	D	D	b	D	D
541420	Industrial design services	8	D	D	D	b	D	D
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5415	Computer systems design & related services	84	18 580	5 705	1 251	210	81.0	8.1
54151	Computer systems design & related services	84	18 580	5 705	1 251	210	81.0	8.1
541511	Custom computer programming services	36	D	D	D	c	D	D
541512	Computer systems design services	34	6 841	1 911	437	82	79.5	7.3
541519	Other computer related services	12	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	143	71 096	33 001	7 511	1 363	24.4	14.8
54161	Management consulting services	106	D	D	D	g	D	D
541611	Administrative management & general management consulting service	39	17 989	4 466	938	137	41.9	5.2
541612	Human resources & executive search consulting services	19	25 004	16 389	3 913	816	5.5	1.5
5416121	Actuarial consulting	3	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	8	D	D	D	f	D	D
541614	Process, physical distribution, & logistics consulting services	14	D	D	D	c	D	D
541618	Other management consulting services	13	2 814	913	249	91	25.1	–
54162	Environmental consulting services	16	4 223	1 478	303	47	33.6	7.6
541620	Environmental consulting services	16	4 223	1 478	303	47	33.6	7.6
54169	Other scientific & technical consulting services	21	D	D	D	c	D	D
541690	Other scientific & technical consulting services	21	D	D	D	c	D	D
5417	Scientific research & development services	25	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	20	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	20	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	12	D	D	D	f	D	D
5418	Advertising & related services	98	D	D	D	f	D	D
54181	Advertising agencies	22	D	D	D	c	D	D
541810	Advertising agencies	22	D	D	D	c	D	D
54184	Media representatives	8	D	D	D	e	D	D
541840	Media representatives	8	D	D	D	e	D	D
5418402	Publishers' advertising representatives	6	D	D	D	c	D	D
54185	Display advertising	15	D	D	D	c	D	D
541850	Display advertising	15	D	D	D	c	D	D
5418502	Outdoor advertising services	14	D	D	D	c	D	D
54189	Other services related to advertising	40	10 634	2 215	488	157	51.7	3.7
541890	Other services related to advertising	40	10 634	2 215	488	157	51.7	3.7
5418902	Advertising specialties goods distributor	17	8 031	1 517	331	82	47.3	–
5418903	Sign painting & lettering shop	18	2 038	505	100	42	83.1	5.1
5419	Other professional, scientific, & technical services	124	D	D	D	f	D	D
54192	Photographic services	112	D	D	D	e	D	D
541921	Photographic studios, portrait	100	D	D	D	e	D	D
541922	Commercial photography	12	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	CANTON–MASSILLON, OH MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	b	D	D
	CINCINNATI–HAMILTON, OH–KY–IN CMSA								
54	**Professional, scientific, & technical services**	**35**	**D**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	35	D	D	D	D	e	D	D
5411	Legal services	8	D	D	D	D	c	D	D
54111	Offices of lawyers	8	D	D	D	D	c	D	D
541110	Offices of lawyers	8	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	8	D	D	D	D	c	D	D
5417	Scientific research & development services	27	D	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	21	D	D	D	D	e	D	D
	Cincinnati, OH–KY–IN PMSA								
54	**Professional, scientific, & technical services**	**31**	**27 791**	**26 503**	**11 785**	**3 096**	**408**	**20.9**	**34.0**
541	Professional, scientific, & technical services	31	27 791	26 503	11 785	3 096	408	20.9	34.0
5411	Legal services	6	6 878	6 745	3 828	947	115	4.0	–
54111	Offices of lawyers	6	6 878	6 745	3 828	947	115	4.0	–
541110	Offices of lawyers	6	6 878	6 745	3 828	947	115	4.0	–
5411102	Legal aid societies & similar legal services	6	6 878	6 745	3 828	947	115	4.0	–
5417	Scientific research & development services	25	20 913	19 758	7 957	2 149	293	26.5	45.2
54171	R&D in the physical, engineering, & life sciences	21	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	21	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	19	D	D	D	D	e	D	D
	Hamilton–Middletown, OH PMSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
	CLEVELAND–AKRON, OH CMSA								
54	**Professional, scientific, & technical services**	**43**	**D**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	43	D	D	D	D	f	D	D
5411	Legal services	22	D	D	D	D	c	D	D
54111	Offices of lawyers	22	D	D	D	D	c	D	D
541110	Offices of lawyers	22	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	22	D	D	D	D	c	D	D
5417	Scientific research & development services	21	60 471	64 532	22 889	5 581	474	12.0	3.7
54171	R&D in the physical, engineering, & life sciences	16	53 634	59 014	21 546	5 227	417	10.3	4.2
541710	R&D in the physical, engineering, & life sciences	16	53 634	59 014	21 546	5 227	417	10.3	4.2
5417101	R&D in the physical & engineering sciences	8	46 437	52 517	19 936	4 942	393	6.7	–
54172	Research & development in the social sciences & humanities	5	6 837	5 518	1 343	354	57	25.4	–
541720	R&D in the social sciences & humanities	5	6 837	5 518	1 343	354	57	25.4	–
	Akron, OH PMSA								
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	D	b	D	D
	Cleveland–Lorain–Elyria, OH PMSA								
54	**Professional, scientific, & technical services**	**38**	**68 954**	**72 894**	**27 657**	**6 656**	**610**	**11.2**	**3.3**
541	Professional, scientific, & technical services	38	68 954	72 894	27 657	6 656	610	11.2	3.3
5411	Legal services	17	8 483	8 362	4 768	1 075	136	5.6	.5
54111	Offices of lawyers	17	8 483	8 362	4 768	1 075	136	5.6	.5
541110	Offices of lawyers	17	8 483	8 362	4 768	1 075	136	5.6	.5
5411102	Legal aid societies & similar legal services	17	8 483	8 362	4 768	1 075	136	5.6	.5
5417	Scientific research & development services	21	60 471	64 532	22 889	5 581	474	12.0	3.7
54171	R&D in the physical, engineering, & life sciences	16	53 634	59 014	21 546	5 227	417	10.3	4.2
541710	R&D in the physical, engineering, & life sciences	16	53 634	59 014	21 546	5 227	417	10.3	4.2
5417101	R&D in the physical & engineering sciences	8	46 437	52 517	19 936	4 942	393	6.7	–
54172	Research & development in the social sciences & humanities	5	6 837	5 518	1 343	354	57	25.4	–
541720	R&D in the social sciences & humanities	5	6 837	5 518	1 343	354	57	25.4	–

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	COLUMBUS, OH MSA								
54	**Professional, scientific, & technical services**	**29**	**40 422**	**39 608**	**18 659**	**4 605**	**526**	**7.4**	**12.8**
541	Professional, scientific, & technical services	29	40 422	39 608	18 659	4 605	526	7.4	12.8
5411	Legal services	12	12 661	12 549	8 204	1 993	244	4.2	7.9
54111	Offices of lawyers	12	12 661	12 549	8 204	1 993	244	4.2	7.9
541110	Offices of lawyers	12	12 661	12 549	8 204	1 993	244	4.2	7.9
5411102	Legal aid societies & similar legal services	12	12 661	12 549	8 204	1 993	244	4.2	7.9
5417	Scientific research & development services	17	27 761	27 059	10 455	2 612	282	8.8	15.1
54171	R&D in the physical, engineering, & life sciences	12	23 169	23 207	9 310	2 328	222	5.0	12.8
541710	R&D in the physical, engineering, & life sciences	12	23 169	23 207	9 310	2 328	222	5.0	12.8
5417101	R&D in the physical & engineering sciences	4	D	D	D	D	c	D	D
	DAYTON–SPRINGFIELD, OH MSA								
54	**Professional, scientific, & technical services**	**17**	**36 456**	**20 217**	**7 079**	**1 771**	**181**	**11.2**	**2.5**
541	Professional, scientific, & technical services	17	36 456	20 217	7 079	1 771	181	11.2	2.5
5411	Legal services	7	2 849	2 652	1 490	323	45	5.9	–
54111	Offices of lawyers	7	2 849	2 652	1 490	323	45	5.9	–
541110	Offices of lawyers	7	2 849	2 652	1 490	323	45	5.9	–
5411102	Legal aid societies & similar legal services	7	2 849	2 652	1 490	323	45	5.9	–
5417	Scientific research & development services	10	33 607	17 565	5 589	1 448	136	11.6	2.7
54171	R&D in the physical, engineering, & life sciences	8	D	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	8	D	D	D	D	b	D	D
5417102	Research & development in the life sciences	5	D	D	D	D	b	D	D
	HUNTINGTON–ASHLAND, WV–KY–OH MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	c	D	D
5417	Scientific research & development services	1	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	D	c	D	D
5417102	Research & development in the life sciences	1	D	D	D	D	c	D	D
	LIMA, OH MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	MANSFIELD, OH MSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	a	D	D
	PARKERSBURG–MARIETTA, WV–OH MSA								
54	**Professional, scientific, & technical services**	**3**	**890**	**780**	**445**	**83**	**13**	**D**	**–**
541	Professional, scientific, & technical services	3	890	780	445	83	13	D	–
	STEUBENVILLE–WEIRTON, OH–WV MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	TOLEDO, OH MSA								
54	**Professional, scientific, & technical services**	**13**	**14 815**	**14 465**	**6 201**	**1 492**	**186**	**7.2**	**21.2**
541	Professional, scientific, & technical services	13	14 815	14 465	6 201	1 492	186	7.2	21.2
5411	Legal services	8	5 896	5 694	3 074	734	121	6.7	44.1
54111	Offices of lawyers	8	5 896	5 694	3 074	734	121	6.7	44.1
541110	Offices of lawyers	8	5 896	5 694	3 074	734	121	6.7	44.1
5411102	Legal aid societies & similar legal services	8	5 896	5 694	3 074	734	121	6.7	44.1
5417	Scientific research & development services	5	8 919	8 771	3 127	758	65	7.6	6.1
	WHEELING, WV–OH MSA								
54	**Professional, scientific, & technical services**	**3**	**806**	**804**	**461**	**113**	**14**	**D**	**–**
	YOUNGSTOWN–WARREN, OH MSA								
54	**Professional, scientific, & technical services**	**6**	**3 138**	**2 971**	**1 642**	**401**	**56**	**–**	**4.2**
541	Professional, scientific, & technical services	6	3 138	2 971	1 642	401	56	–	4.2
5411	Legal services	5	D	D	D	D	b	D	D
54111	Offices of lawyers	5	D	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	5	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	AREA OUTSIDE OHIO METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**22**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	22	D	D	D	D	c	D	D
5411	Legal services	20	5 928	5 625	3 467	775	124	–	1.9
54111	Offices of lawyers	20	5 928	5 625	3 467	775	124	–	1.9
541110	Offices of lawyers	20	5 928	5 625	3 467	775	124	–	1.9
5411102	Legal aid societies & similar legal services	20	5 928	5 625	3 467	775	124	–	1.9

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADAMS COUNTY, OH							
54	**Professional, scientific, & technical services**	**23**	**4 902**	**1 135**	**275**	**82**	**86.5**	**2.9**
541	Professional, scientific, & technical services	23	4 902	1 135	275	82	86.5	2.9
	ALLEN COUNTY, OH							
54	**Professional, scientific, & technical services**	**171**	**59 788**	**21 866**	**5 072**	**951**	**42.0**	**7.3**
541	Professional, scientific, & technical services	171	59 788	21 866	5 072	951	42.0	7.3
5411	Legal services	68	15 906	5 544	1 181	228	61.3	6.4
54111	Offices of lawyers	67	D	D	D	c	D	D
541110	Offices of lawyers	67	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	67	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	10 946	4 909	1 172	279	29.4	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	10 946	4 909	1 172	279	29.4	4.2
541211	Offices of certified public accountants	24	D	D	D	c	D	D
541213	Tax return preparation services	3	D	D	D	c	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	17 538	6 962	1 648	245	28.4	.5
54138	Testing laboratories	5	D	D	D	c	D	D
541380	Testing laboratories	5	D	D	D	c	D	D
5414	Specialized design services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	3 667	1 499	322	46	80.1	1.8
5418	Advertising & related services	11	D	D	D	b	D	D
	ASHLAND COUNTY, OH							
54	**Professional, scientific, & technical services**	**48**	**28 486**	**10 215**	**2 291**	**396**	**20.6**	**4.4**
541	Professional, scientific, & technical services	48	28 486	10 215	2 291	396	20.6	4.4
5411	Legal services	20	4 662	976	237	54	57.6	18.0
54111	Offices of lawyers	20	4 662	976	237	54	57.6	18.0
541110	Offices of lawyers	20	4 662	976	237	54	57.6	18.0
5411101	Offices of lawyers (except legal aid societies)	20	4 662	976	237	54	57.6	18.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	4 420	2 796	603	107	62.1	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	4 420	2 796	603	107	62.1	2.0
5413	Architectural, engineering, & related services	6	D	D	D	c	D	D
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
5418	Advertising & related services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ASHTABULA COUNTY, OH							
54	**Professional, scientific, & technical services**	**105**	**23 810**	**7 770**	**1 752**	**340**	**44.8**	**7.9**
541	Professional, scientific, & technical services	105	23 810	7 770	1 752	340	44.8	7.9
5411	Legal services	43	10 284	3 104	747	141	37.4	1.9
54111	Offices of lawyers	40	8 394	2 405	575	112	45.8	2.4
541110	Offices of lawyers	40	8 394	2 405	575	112	45.8	2.4
5411101	Offices of lawyers (except legal aid societies)	40	8 394	2 405	575	112	45.8	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	4 009	2 029	504	97	59.0	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	4 009	2 029	504	97	59.0	4.2
5413	Architectural, engineering, & related services	17	4 364	1 384	293	53	35.5	20.4
5418	Advertising & related services	6	1 382	188	24	11	68.9	–
	ATHENS COUNTY, OH							
54	**Professional, scientific, & technical services**	**61**	**18 741**	**8 090**	**1 773**	**333**	**41.2**	**10.0**
541	Professional, scientific, & technical services	61	18 741	8 090	1 773	333	41.2	10.0
5411	Legal services	22	D	D	D	b	D	D
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 009	658	215	62	87.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 009	658	215	62	87.7	–
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	AUGLAIZE COUNTY, OH							
54	**Professional, scientific, & technical services**	**46**	**18 066**	**4 706**	**1 065**	**207**	**54.6**	**4.4**
541	Professional, scientific, & technical services	46	18 066	4 706	1 065	207	54.6	4.4
5411	Legal services	19	4 803	1 101	248	55	65.5	1.6
54111	Offices of lawyers	19	4 803	1 101	248	55	65.5	1.6
541110	Offices of lawyers	19	4 803	1 101	248	55	65.5	1.6
5411101	Offices of lawyers (except legal aid societies)	19	4 803	1 101	248	55	65.5	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 618	948	230	64	30.7	17.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 618	948	230	64	30.7	17.1
5413	Architectural, engineering, & related services	7	8 740	2 187	491	65	60.3	–
	BELMONT COUNTY, OH							
54	**Professional, scientific, & technical services**	**81**	**23 697**	**7 293**	**1 625**	**327**	**44.6**	**1.9**
541	Professional, scientific, & technical services	81	23 697	7 293	1 625	327	44.6	1.9
5411	Legal services	29	9 068	2 914	613	110	52.5	.2
54111	Offices of lawyers	29	9 068	2 914	613	110	52.5	.2
541110	Offices of lawyers	29	9 068	2 914	613	110	52.5	.2
5411101	Offices of lawyers (except legal aid societies)	29	9 068	2 914	613	110	52.5	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 703	734	206	54	38.4	15.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 703	734	206	54	38.4	15.6
5413	Architectural, engineering, & related services	21	4 846	2 110	451	87	58.0	1.8
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
	BROWN COUNTY, OH							
54	**Professional, scientific, & technical services**	**28**	**5 366**	**1 737**	**403**	**84**	**58.7**	**–**
541	Professional, scientific, & technical services	28	5 366	1 737	403	84	58.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BUTLER COUNTY, OH							
54	**Professional, scientific, & technical services**	**444**	**291 911**	**89 172**	**22 662**	**3 148**	**23.0**	**5.7**
541	Professional, scientific, & technical services	444	291 911	89 172	22 662	3 148	23.0	5.7
5411	Legal services	113	29 219	11 331	2 279	392	38.2	6.4
54111	Offices of lawyers	111	D	D	D	e	D	D
541110	Offices of lawyers	111	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	111	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	72	25 862	13 562	4 086	677	25.0	22.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	72	25 862	13 562	4 086	677	25.0	22.5
541211	Offices of certified public accountants	37	11 980	6 587	1 428	201	36.9	2.6
541213	Tax return preparation services	13	3 418	1 418	588	301	20.5	6.0
541219	Other accounting services	22	10 464	5 557	2 070	175	12.9	50.6
5413	Architectural, engineering, & related services	81	49 352	24 316	5 430	573	51.5	1.7
54131	Architectural services	10	4 815	1 993	475	49	33.9	.4
541310	Architectural services	10	4 815	1 993	475	49	33.9	.4
54133	Engineering services	52	34 926	18 261	4 134	397	48.2	2.0
541330	Engineering services	52	34 926	18 261	4 134	397	48.2	2.0
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	10	2 935	1 499	299	51	32.0	–
541370	Surveying & mapping (except geophysical) services	10	2 935	1 499	299	51	32.0	–
5414	Specialized design services	12	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	57	96 069	19 072	6 631	396	7.3	4.9
54151	Computer systems design & related services	57	96 069	19 072	6 631	396	7.3	4.9
541512	Computer systems design services	22	D	D	D	b	D	D
5415121	Computer systems integrators	7	D	D	D	b	D	D
541513	Computer facilities management services	2	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	70	21 395	8 957	1 592	169	48.0	10.1
54161	Management consulting services	58	D	D	D	c	D	D
541612	Human resources & executive search consulting services	16	4 746	1 894	280	42	63.2	–
5416123	Human resources & personnel management consulting	11	3 804	1 359	224	27	62.7	–
54169	Other scientific & technical consulting services	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	19	60 042	9 016	2 056	812	4.0	–
54185	Display advertising	1	D	D	D	f	D	D
541850	Display advertising	1	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	f	D	D
54189	Other services related to advertising	4	D	D	D	c	D	D
541890	Other services related to advertising	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	CARROLL COUNTY, OH							
54	**Professional, scientific, & technical services**	**20**	**3 822**	**1 051**	**211**	**52**	**56.9**	**2.5**
541	Professional, scientific, & technical services	20	3 822	1 051	211	52	56.9	2.5
	CHAMPAIGN COUNTY, OH							
54	**Professional, scientific, & technical services**	**26**	**5 431**	**1 506**	**395**	**93**	**65.3**	**10.2**
541	Professional, scientific, & technical services	26	5 431	1 506	395	93	65.3	10.2
	CLARK COUNTY, OH							
54	**Professional, scientific, & technical services**	**146**	**43 456**	**16 723**	**3 756**	**738**	**39.9**	**10.6**
541	Professional, scientific, & technical services	146	43 456	16 723	3 756	738	39.9	10.6
5411	Legal services	59	14 531	4 743	1 087	228	31.1	4.4
54111	Offices of lawyers	59	14 531	4 743	1 087	228	31.1	4.4
541110	Offices of lawyers	59	14 531	4 743	1 087	228	31.1	4.4
5411101	Offices of lawyers (except legal aid societies)	59	14 531	4 743	1 087	228	31.1	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	9 526	5 191	1 228	279	8.7	24.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	9 526	5 191	1 228	279	8.7	24.2
541211	Offices of certified public accountants	13	6 960	4 090	898	116	4.6	24.0
541213	Tax return preparation services	3	D	D	D	c	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	8 514	2 722	594	84	90.7	2.9
5416	Management, scientific, & technical consulting services	15	4 046	1 909	455	58	38.7	–
54161	Management consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	8	3 700	1 030	137	28	46.9	33.4
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5418903	Sign painting & lettering shop	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLERMONT COUNTY, OH							
54	**Professional, scientific, & technical services**	**258**	**182 988**	**58 842**	**12 400**	**1 541**	**25.6**	**8.4**
541	Professional, scientific, & technical services	258	182 988	58 842	12 400	1 541	25.6	8.4
5411	Legal services	64	13 703	3 915	868	169	43.6	2.6
54111	Offices of lawyers	60	11 193	2 547	602	133	52.9	3.1
541110	Offices of lawyers	60	11 193	2 547	602	133	52.9	3.1
5411101	Offices of lawyers (except legal aid societies)	60	11 193	2 547	602	133	52.9	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	10 935	5 438	1 247	214	31.7	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	10 935	5 438	1 247	214	31.7	.6
541211	Offices of certified public accountants	14	D	D	D	b	D	D
541213	Tax return preparation services	7	966	306	143	35	41.2	–
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	57	48 382	21 160	4 760	531	23.0	12.5
54133	Engineering services	33	23 928	11 714	2 774	278	34.3	24.7
541330	Engineering services	33	23 928	11 714	2 774	278	34.3	24.7
54137	Surveying & mapping (except geophysical) services	10	3 661	1 798	330	67	39.9	–
541370	Surveying & mapping (except geophysical) services	10	3 661	1 798	330	67	39.9	–
54138	Testing laboratories	6	D	D	D	c	D	D
541380	Testing laboratories	6	D	D	D	c	D	D
5414	Specialized design services	12	4 400	1 253	272	35	26.2	25.1
54141	Interior design services	4	D	D	D	a	D	D
541410	Interior design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	22	26 187	11 354	2 012	143	5.5	25.1
54151	Computer systems design & related services	22	26 187	11 354	2 012	143	5.5	25.1
541511	Custom computer programming services	14	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	36	D	D	D	c	D	D
54161	Management consulting services	24	D	D	D	c	D	D
541613	Marketing consulting services	7	20 644	6 366	1 189	107	50.8	–
54162	Environmental consulting services	6	D	D	D	b	D	D
541620	Environmental consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	c	D	D
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	CLINTON COUNTY, OH							
54	**Professional, scientific, & technical services**	**34**	**8 544**	**3 776**	**870**	**166**	**41.3**	**4.9**
541	Professional, scientific, & technical services	34	8 544	3 776	870	166	41.3	4.9
5411	Legal services	15	3 868	1 367	287	55	35.5	7.5
54111	Offices of lawyers	15	3 868	1 367	287	55	35.5	7.5
541110	Offices of lawyers	15	3 868	1 367	287	55	35.5	7.5
5411101	Offices of lawyers (except legal aid societies)	15	3 868	1 367	287	55	35.5	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 162	1 391	336	48	14.6	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 162	1 391	336	48	14.6	2.7
	COLUMBIANA COUNTY, OH							
54	**Professional, scientific, & technical services**	**127**	**51 452**	**22 293**	**5 204**	**850**	**28.9**	**6.2**
541	Professional, scientific, & technical services	127	51 452	22 293	5 204	850	28.9	6.2
5411	Legal services	54	8 753	3 287	660	151	43.5	5.7
54111	Offices of lawyers	54	8 753	3 287	660	151	43.5	5.7
541110	Offices of lawyers	54	8 753	3 287	660	151	43.5	5.7
5411101	Offices of lawyers (except legal aid societies)	54	8 753	3 287	660	151	43.5	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	4 075	1 588	412	92	36.3	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	4 075	1 588	412	92	36.3	3.8
5413	Architectural, engineering, & related services	25	32 440	15 785	3 810	541	24.1	5.2
54133	Engineering services	18	30 934	15 164	3 669	508	21.6	4.3
541330	Engineering services	18	30 934	15 164	3 669	508	21.6	4.3
5414	Specialized design services	7	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	7	2 850	916	146	28	24.7	25.9
54161	Management consulting services	7	2 850	916	146	28	24.7	25.9

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COSHOCTON COUNTY, OH							
54	**Professional, scientific, & technical services**	**31**	**26 478**	**6 389**	**1 675**	**321**	**12.8**	**75.1**
541	Professional, scientific, & technical services	31	26 478	6 389	1 675	321	12.8	75.1
5411	Legal services	9	D	D	D	b	D	D
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 019	585	131	22	44.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 019	585	131	22	44.4	–
5413	Architectural, engineering, & related services	8	1 638	569	138	28	80.6	–
5418	Advertising & related services	3	D	D	D	c	D	D
54184	Media representatives	1	D	D	D	c	D	D
541840	Media representatives	1	D	D	D	c	D	D
5418402	Publishers' advertising representatives	1	D	D	D	c	D	D
	CRAWFORD COUNTY, OH							
54	**Professional, scientific, & technical services**	**41**	**9 185**	**3 139**	**661**	**159**	**42.4**	**20.0**
541	Professional, scientific, & technical services	41	9 185	3 139	661	159	42.4	20.0
5411	Legal services	20	4 735	1 081	228	58	45.3	9.8
54111	Offices of lawyers	20	4 735	1 081	228	58	45.3	9.8
541110	Offices of lawyers	20	4 735	1 081	228	58	45.3	9.8
5411101	Offices of lawyers (except legal aid societies)	20	4 735	1 081	228	58	45.3	9.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 362	547	150	34	57.2	11.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 362	547	150	34	57.2	11.6
5413	Architectural, engineering, & related services	5	1 897	876	150	42	11.5	54.7
	CUYAHOGA COUNTY, OH							
54	**Professional, scientific, & technical services**	**3 936**	**4 384 071**	**1 769 889**	**395 012**	**40 008**	**15.3**	**7.0**
541	Professional, scientific, & technical services	3 936	4 384 071	1 769 889	395 012	40 008	15.3	7.0
5411	Legal services	1 071	1 126 768	446 216	96 364	9 346	12.1	10.1
54111	Offices of lawyers	1 014	1 045 895	418 919	89 909	8 500	12.7	10.3
541110	Offices of lawyers	1 014	1 045 895	418 919	89 909	8 500	12.7	10.3
5411101	Offices of lawyers (except legal aid societies)	1 014	1 045 895	418 919	89 909	8 500	12.7	10.3
54119	Other legal services	57	80 873	27 297	6 455	846	4.0	6.8
541191	Title abstract & settlement offices	46	D	D	D	f	D	D
541199	All other legal services	11	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	588	568 043	220 265	50 769	6 814	10.3	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	588	568 043	220 265	50 769	6 814	10.3	5.6
541211	Offices of certified public accountants	389	447 111	160 980	36 038	3 814	9.8	2.9
541213	Tax return preparation services	44	8 547	3 452	1 332	959	27.0	1.9
541214	Payroll services	26	65 931	30 060	6 923	1 030	1.7	9.6
541219	Other accounting services	129	46 454	25 773	6 476	1 011	24.6	25.9
5413	Architectural, engineering, & related services	539	602 339	262 107	59 277	6 016	20.1	4.5
54131	Architectural services	119	112 815	45 452	8 834	994	12.0	1.7
541310	Architectural services	119	112 815	45 452	8 834	994	12.0	1.7
54133	Engineering services	321	380 112	175 466	39 691	3 728	24.8	5.7
541330	Engineering services	321	380 112	175 466	39 691	3 728	24.8	5.7
54134	Drafting services	15	D	D	D	b	D	D
541340	Drafting services	15	D	D	D	b	D	D
54135	Building inspection services	15	D	D	D	b	D	D
541350	Building inspection services	15	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	28	9 594	4 808	891	153	28.2	.1
541370	Surveying & mapping (except geophysical) services	28	9 594	4 808	891	153	28.2	.1
54138	Testing laboratories	39	71 255	31 908	9 002	993	10.4	4.7
541380	Testing laboratories	39	71 255	31 908	9 002	993	10.4	4.7
5414	Specialized design services	206	89 381	26 294	5 652	816	39.2	5.0
54141	Interior design services	76	32 145	6 065	1 256	219	50.5	1.5
541410	Interior design services	76	32 145	6 065	1 256	219	50.5	1.5
54142	Industrial design services	13	D	D	D	b	D	D
541420	Industrial design services	13	D	D	D	b	D	D
54143	Graphic design services	113	45 374	16 693	3 667	503	36.1	5.2
541430	Graphic design services	113	45 374	16 693	3 667	503	36.1	5.2
5414301	Graphic design services (except commercial art & medical artists)	90	30 787	10 244	2 288	337	44.7	5.4
5414302	Commercial art	22	D	D	D	c	D	D
5415	Computer systems design & related services	461	585 951	278 970	61 473	5 280	22.0	9.4
54151	Computer systems design & related services	461	585 951	278 970	61 473	5 280	22.0	9.4
541511	Custom computer programming services	207	301 611	165 397	35 546	3 062	16.0	14.6
541512	Computer systems design services	204	232 385	102 230	22 490	1 909	31.5	4.7
5415121	Computer systems integrators	96	135 047	46 010	9 642	1 062	13.4	7.6
5415122	Computer systems consultants (except systems integrators)	108	97 338	56 220	12 848	847	56.6	.7
541519	Other computer related services	43	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CUYAHOGA COUNTY, OH—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	538	820 093	332 974	74 903	5 273	10.3	4.0
54161	Management consulting services	429	778 722	319 795	71 990	4 933	8.2	3.7
541611	Administrative management & general management consulting service	175	584 720	235 307	53 943	3 124	4.3	2.6
541612	Human resources & executive search consulting services	136	147 181	63 977	13 941	1 170	16.3	6.1
5416121	Actuarial consulting	10	D	D	D	c	D	D
5416122	Executive placement services	69	67 943	31 146	5 752	582	21.3	6.2
5416123	Human resources & personnel management consulting	57	D	D	D	e	D	D
541613	Marketing consulting services	78	29 178	11 935	1 987	310	35.3	12.8
541614	Process, physical distribution, & logistics consulting services	24	13 633	6 824	1 785	269	20.3	8.3
541618	Other management consulting services	16	4 010	1 752	334	60	36.7	–
54162	Environmental consulting services	35	19 578	5 931	1 231	143	40.3	11.9
541620	Environmental consulting services	35	19 578	5 931	1 231	143	40.3	11.9
54169	Other scientific & technical consulting services	74	21 793	7 248	1 682	197	56.3	6.7
541690	Other scientific & technical consulting services	74	21 793	7 248	1 682	197	56.3	6.7
5417	Scientific research & development services	40	124 795	48 001	10 697	983	8.1	1.8
54171	R&D in the physical, engineering, & life sciences	37	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	37	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	26	D	D	D	f	D	D
5417102	Research & development in the life sciences	11	D	D	D	b	D	D
5418	Advertising & related services	319	383 013	121 676	28 978	3 870	18.4	8.8
54181	Advertising agencies	135	149 815	74 803	18 547	1 701	15.7	16.4
541810	Advertising agencies	135	149 815	74 803	18 547	1 701	15.7	16.4
54182	Public relations agencies	47	32 963	12 500	2 691	246	37.1	2.1
541820	Public relations agencies	47	32 963	12 500	2 691	246	37.1	2.1
54184	Media representatives	25	17 954	5 963	1 380	149	19.7	5.8
541840	Media representatives	25	17 954	5 963	1 380	149	19.7	5.8
5418401	Radio & television advertising representatives	9	8 950	4 002	958	79	–	2.6
5418402	Publishers' advertising representatives	16	9 004	1 961	422	70	39.3	9.1
54185	Display advertising	11	D	D	D	f	D	D
541850	Display advertising	11	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	5	D	D	D	f	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	14	18 300	8 805	1 924	430	23.7	2.8
541860	Direct mail advertising	14	18 300	8 805	1 924	430	23.7	2.8
54187	Advertising material distribution services	9	D	D	D	b	D	D
541870	Advertising material distribution services	9	D	D	D	b	D	D
54189	Other services related to advertising	73	D	D	D	e	D	D
541890	Other services related to advertising	73	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	50	37 676	5 109	1 050	186	54.0	8.0
5418903	Sign painting & lettering shop	15	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	174	83 688	33 386	6 899	1 610	32.7	6.5
54191	Marketing research & public opinion polling	32	29 067	11 271	2 260	648	52.9	7.7
541910	Marketing research & public opinion polling	32	29 067	11 271	2 260	648	52.9	7.7
54192	Photographic services	119	51 123	20 719	4 397	908	20.7	5.0
541921	Photographic studios, portrait	80	D	D	D	f	D	D
541922	Commercial photography	39	D	D	D	c	D	D
	DARKE COUNTY, OH							
54	**Professional, scientific, & technical services**	**50**	**11 748**	**4 697**	**1 069**	**166**	**42.9**	**7.7**
541	Professional, scientific, & technical services	50	11 748	4 697	1 069	166	42.9	7.7
5411	Legal services	18	4 886	1 752	387	67	30.8	2.2
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 444	1 807	438	62	35.1	23.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 444	1 807	438	62	35.1	23.0
5413	Architectural, engineering, & related services	7	1 418	695	146	20	51.8	–
	DEFIANCE COUNTY, OH							
54	**Professional, scientific, & technical services**	**42**	**19 163**	**5 852**	**1 221**	**221**	**25.2**	**40.3**
541	Professional, scientific, & technical services	42	19 163	5 852	1 221	221	25.2	40.3
5411	Legal services	14	4 417	1 405	334	64	67.6	–
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 503	2 090	482	84	7.5	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 503	2 090	482	84	7.5	3.5
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DELAWARE COUNTY, OH							
54	**Professional, scientific, & technical services**	**211**	**304 160**	**79 300**	**16 981**	**1 435**	**77.7**	**1.6**
541	Professional, scientific, & technical services	211	304 160	79 300	16 981	1 435	77.7	1.6
5411	Legal services	29	8 049	2 987	690	103	30.1	.7
54111	Offices of lawyers	26	6 335	2 594	590	89	35.3	.9
541110	Offices of lawyers	26	6 335	2 594	590	89	35.3	.9
5411101	Offices of lawyers (except legal aid societies)	26	6 335	2 594	590	89	35.3	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	17 101	8 336	1 961	264	37.3	1.2
54133	Engineering services	23	10 380	5 336	1 236	124	35.1	1.9
541330	Engineering services	23	10 380	5 336	1 236	124	35.1	1.9
5414	Specialized design services	9	19 704	11 592	2 522	181	3.3	–
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
54149	Other specialized design services	1	D	D	D	c	D	D
541490	Other specialized design services	1	D	D	D	c	D	D
5415	Computer systems design & related services	43	D	D	D	f	D	D
54151	Computer systems design & related services	43	D	D	D	f	D	D
541512	Computer systems design services	23	D	D	D	f	D	D
5415121	Computer systems integrators	5	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	18	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	57	15 640	7 389	1 674	157	46.9	23.9
54161	Management consulting services	39	13 179	6 106	1 409	128	43.5	25.8
541611	Administrative management & general management consulting service	18	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
	ERIE COUNTY, OH							
54	**Professional, scientific, & technical services**	**107**	**38 423**	**17 205**	**3 846**	**470**	**41.8**	**20.2**
541	Professional, scientific, & technical services	107	38 423	17 205	3 846	470	41.8	20.2
5411	Legal services	40	18 197	9 641	2 322	191	24.0	36.9
54111	Offices of lawyers	37	17 491	9 351	2 252	175	23.5	38.4
541110	Offices of lawyers	37	17 491	9 351	2 252	175	23.5	38.4
5411101	Offices of lawyers (except legal aid societies)	37	17 491	9 351	2 252	175	23.5	38.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	4 294	2 078	509	102	67.5	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	4 294	2 078	509	102	67.5	7.6
5413	Architectural, engineering, & related services	13	7 899	2 618	520	69	37.0	2.4
5418	Advertising & related services	9	3 280	1 591	215	50	74.6	7.6
	FAIRFIELD COUNTY, OH							
54	**Professional, scientific, & technical services**	**159**	**45 515**	**17 029**	**3 688**	**587**	**41.4**	**8.7**
541	Professional, scientific, & technical services	159	45 515	17 029	3 688	587	41.4	8.7
5411	Legal services	47	10 991	3 408	780	147	23.8	5.1
54111	Offices of lawyers	42	9 449	2 928	681	125	20.5	5.9
541110	Offices of lawyers	42	9 449	2 928	681	125	20.5	5.9
5411101	Offices of lawyers (except legal aid societies)	42	9 449	2 928	681	125	20.5	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	8 347	4 491	1 074	163	25.5	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	8 347	4 491	1 074	163	25.5	3.1
541211	Offices of certified public accountants	17	7 309	3 935	929	124	27.1	3.0
5413	Architectural, engineering, & related services	18	3 658	1 414	283	56	69.4	2.5
5414	Specialized design services	9	2 069	361	87	20	98.6	1.4
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	20	D	D	D	b	D	D
54151	Computer systems design & related services	20	D	D	D	b	D	D
541512	Computer systems design services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	7 778	3 686	735	93	45.6	9.1
54161	Management consulting services	15	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	FAYETTE COUNTY, OH							
54	**Professional, scientific, & technical services**	**26**	**5 681**	**1 477**	**346**	**75**	**74.8**	**8.5**
541	Professional, scientific, & technical services	26	5 681	1 477	346	75	74.8	8.5
5413	Architectural, engineering, & related services	4	2 288	793	181	22	74.9	7.7

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FRANKLIN COUNTY, OH							
54	**Professional, scientific, & technical services**	**2 934**	**3 163 807**	**1 195 743**	**269 994**	**30 270**	**16.2**	**6.1**
541	Professional, scientific, & technical services	2 934	3 163 807	1 195 743	269 994	30 270	16.2	6.1
5411	Legal services	771	666 331	229 016	50 685	5 501	15.8	10.2
54111	Offices of lawyers	715	634 564	216 587	47 844	5 052	16.1	9.9
541110	Offices of lawyers	715	634 564	216 587	47 844	5 052	16.1	9.9
5411101	Offices of lawyers (except legal aid societies)	715	634 564	216 587	47 844	5 052	16.1	9.9
54119	Other legal services	56	31 767	12 429	2 841	449	9.8	16.0
541191	Title abstract & settlement offices	52	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	394	329 895	119 455	29 386	4 302	15.2	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	394	329 895	119 455	29 386	4 302	15.2	5.5
541211	Offices of certified public accountants	239	263 048	89 357	21 839	2 395	12.9	5.1
541213	Tax return preparation services	48	10 673	4 426	1 612	1 032	26.3	3.0
541214	Payroll services	12	D	D	D	e	D	D
541219	Other accounting services	95	D	D	D	e	D	D
5413	Architectural, engineering, & related services	466	577 809	246 347	54 815	6 053	18.4	4.1
54131	Architectural services	149	179 151	76 502	17 125	1 833	16.4	1.4
541310	Architectural services	149	179 151	76 502	17 125	1 833	16.4	1.4
54133	Engineering services	236	338 944	143 727	32 107	3 351	19.9	4.2
541330	Engineering services	236	338 944	143 727	32 107	3 351	19.9	4.2
54134	Drafting services	7	D	D	D	b	D	D
541340	Drafting services	7	D	D	D	b	D	D
54135	Building inspection services	20	D	D	D	b	D	D
541350	Building inspection services	20	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	23	18 687	10 155	2 012	359	9.5	1.3
541370	Surveying & mapping (except geophysical) services	23	18 687	10 155	2 012	359	9.5	1.3
54138	Testing laboratories	29	30 422	11 215	2 556	347	14.9	19.1
541380	Testing laboratories	29	30 422	11 215	2 556	347	14.9	19.1
5414	Specialized design services	145	82 622	22 587	5 036	641	30.1	6.4
54141	Interior design services	49	41 739	9 711	2 177	229	23.3	7.7
541410	Interior design services	49	41 739	9 711	2 177	229	23.3	7.7
54143	Graphic design services	88	D	D	D	e	D	D
541430	Graphic design services	88	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists)	71	D	D	D	e	D	D
5414302	Commercial art	14	D	D	D	b	D	D
5415	Computer systems design & related services	374	651 641	255 514	56 867	5 069	8.5	4.6
54151	Computer systems design & related services	374	651 641	255 514	56 867	5 069	8.5	4.6
541511	Custom computer programming services	169	D	D	D	g	D	D
541512	Computer systems design services	147	D	D	D	g	D	D
5415121	Computer systems integrators	63	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	84	D	D	D	f	D	D
541513	Computer facilities management services	6	D	D	D	e	D	D
541519	Other computer related services	52	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	408	295 863	121 192	27 173	3 626	34.1	11.7
54161	Management consulting services	322	223 714	107 093	24 142	3 225	20.2	14.0
541611	Administrative management & general management consulting service	134	102 138	43 538	9 981	834	13.5	10.8
541612	Human resources & executive search consulting services	94	89 731	50 106	11 408	1 997	22.1	17.1
5416121	Actuarial consulting	5	D	D	D	g	D	D
5416122	Executive placement services	43	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	46	37 119	16 058	3 864	590	26.3	38.2
541613	Marketing consulting services	54	15 765	6 172	1 117	161	42.5	22.5
541618	Other management consulting services	25	10 732	4 556	1 050	129	27.5	5.6
54162	Environmental consulting services	33	54 844	6 749	1 420	174	83.2	.6
541620	Environmental consulting services	33	54 844	6 749	1 420	174	83.2	.6
54169	Other scientific & technical consulting services	53	17 305	7 350	1 611	227	58.3	18.5
541690	Other scientific & technical consulting services	53	17 305	7 350	1 611	227	58.3	18.5
5417	Scientific research & development services	35	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	31	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	31	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	22	D	D	D	g	D	D
5418	Advertising & related services	239	285 835	79 636	16 968	2 141	17.6	1.9
54181	Advertising agencies	81	74 603	37 608	7 673	776	12.1	.4
541810	Advertising agencies	81	74 603	37 608	7 673	776	12.1	.4
54182	Public relations agencies	58	25 248	9 807	2 206	208	46.1	7.1
541820	Public relations agencies	58	25 248	9 807	2 206	208	46.1	7.1
54185	Display advertising	9	D	D	D	b	D	D
541850	Display advertising	9	D	D	D	b	D	D
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54186	Direct mail advertising	19	27 064	9 261	2 082	469	49.4	4.2
541860	Direct mail advertising	19	27 064	9 261	2 082	469	49.4	4.2
54189	Other services related to advertising	60	D	D	D	f	D	D
541890	Other services related to advertising	60	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	39	123 677	15 548	3 255	410	7.1	.3
5418903	Sign painting & lettering shop	18	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FRANKLIN COUNTY, OH—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	102	D	D	D	f	D	D
54191	Marketing research & public opinion polling	20	D	D	D	e	D	D
541910	Marketing research & public opinion polling	20	D	D	D	e	D	D
54192	Photographic services	72	D	D	D	e	D	D
541921	Photographic studios, portrait	56	D	D	D	c	D	D
541922	Commercial photography	16	D	D	D	b	D	D
54193	Translation & interpretation services	5	2 845	1 016	417	44	4.5	.2
541930	Translation & interpretation services	5	2 845	1 016	417	44	4.5	.2
54199	All other professional, scientific, & technical services	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	b	D	D
	FULTON COUNTY, OH							
54	**Professional, scientific, & technical services**	**43**	**17 915**	**5 179**	**1 124**	**204**	**45.5**	**6.3**
541	Professional, scientific, & technical services	43	17 915	5 179	1 124	204	45.5	6.3
5411	Legal services	14	5 082	1 529	302	62	18.9	–
54111	Offices of lawyers	14	5 082	1 529	302	62	18.9	–
541110	Offices of lawyers	14	5 082	1 529	302	62	18.9	–
5411101	Offices of lawyers (except legal aid societies)	14	5 082	1 529	302	62	18.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 885	751	240	53	54.5	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 885	751	240	53	54.5	5.6
5413	Architectural, engineering, & related services	6	2 151	923	256	33	100.0	–
5416	Management, scientific, & technical consulting services	4	4 450	471	64	14	72.1	22.8
54169	Other scientific & technical consulting services	2	D	D	D	a	D	D
541690	Other scientific & technical consulting services	2	D	D	D	a	D	D
	GALLIA COUNTY, OH							
54	**Professional, scientific, & technical services**	**31**	**12 419**	**7 009**	**1 594**	**314**	**24.4**	**3.2**
541	Professional, scientific, & technical services	31	12 419	7 009	1 594	314	24.4	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	9 693	6 261	1 466	283	14.1	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	9 693	6 261	1 466	283	14.1	2.6
541219	Other accounting services	3	D	D	D	c	D	D
	GEAUGA COUNTY, OH							
54	**Professional, scientific, & technical services**	**236**	**66 895**	**24 587**	**5 209**	**716**	**64.5**	**9.4**
541	Professional, scientific, & technical services	236	66 895	24 587	5 209	716	64.5	9.4
5411	Legal services	33	10 922	5 552	1 016	133	24.1	3.2
54111	Offices of lawyers	28	9 057	4 749	801	109	20.9	2.6
541110	Offices of lawyers	28	9 057	4 749	801	109	20.9	2.6
5411101	Offices of lawyers (except legal aid societies)	28	9 057	4 749	801	109	20.9	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	7 767	3 215	602	135	48.7	33.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	7 767	3 215	602	135	48.7	33.8
541211	Offices of certified public accountants	25	6 791	2 798	496	95	42.0	38.0
5413	Architectural, engineering, & related services	50	12 986	4 365	861	127	82.4	4.6
54133	Engineering services	32	9 023	2 871	579	83	78.5	4.2
541330	Engineering services	32	9 023	2 871	579	83	78.5	4.2
5415	Computer systems design & related services	39	16 368	5 086	1 613	131	67.9	2.7
54151	Computer systems design & related services	39	16 368	5 086	1 613	131	67.9	2.7
541512	Computer systems design services	20	10 265	1 875	305	76	87.2	3.4
5416	Management, scientific, & technical consulting services	47	11 574	4 101	650	109	77.2	14.9
54161	Management consulting services	34	8 037	2 898	360	43	73.5	15.2
541611	Administrative management & general management consulting service	17	D	D	D	b	D	D
5418	Advertising & related services	15	5 458	1 643	347	44	79.3	10.1
54189	Other services related to advertising	5	2 132	316	68	12	96.6	–
541890	Other services related to advertising	5	2 132	316	68	12	96.6	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREENE COUNTY, OH							
54	**Professional, scientific, & technical services**	**328**	**628 336**	**231 415**	**58 074**	**5 471**	**8.8**	**4.5**
541	Professional, scientific, & technical services	328	628 336	231 415	58 074	5 471	8.8	4.5
5411	Legal services	35	8 351	2 774	638	127	44.7	8.1
54111	Offices of lawyers	33	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	4 646	2 273	530	103	53.1	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	4 646	2 273	530	103	53.1	5.6
541219	Other accounting services	7	1 727	855	195	35	19.3	15.0
5413	Architectural, engineering, & related services	58	141 315	54 706	13 641	1 171	11.1	8.1
54133	Engineering services	51	140 442	54 313	13 586	1 158	10.5	8.1
541330	Engineering services	51	140 442	54 313	13 586	1 158	10.5	8.1
5414	Specialized design services	7	5 213	2 442	603	67	11.6	–
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5415	Computer systems design & related services	93	271 296	108 352	26 953	2 548	7.9	3.9
54151	Computer systems design & related services	93	271 296	108 352	26 953	2 548	7.9	3.9
541511	Custom computer programming services	28	D	D	D	f	D	D
541512	Computer systems design services	53	151 259	59 562	14 774	1 281	3.9	.7
5415121	Computer systems integrators	26	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	27	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	46	24 867	12 371	3 205	195	19.1	3.2
54161	Management consulting services	29	18 113	9 704	2 774	135	14.4	4.4
541611	Administrative management & general management consulting service	19	16 829	9 148	2 663	124	8.7	4.7
54169	Other scientific & technical consulting services	10	D	D	D	b	D	D
541690	Other scientific & technical consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	37	163 294	45 684	11 871	1 142	2.1	2.3
54171	R&D in the physical, engineering, & life sciences	35	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	35	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	33	159 752	44 203	11 603	1 114	1.8	1.8
5418	Advertising & related services	9	5 355	1 385	296	40	46.7	14.0
5419	Other professional, scientific, & technical services	18	3 999	1 428	337	78	12.8	4.0
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	GUERNSEY COUNTY, OH							
54	**Professional, scientific, & technical services**	**49**	**17 190**	**5 325**	**1 266**	**203**	**29.2**	**4.5**
541	Professional, scientific, & technical services	49	17 190	5 325	1 266	203	29.2	4.5
5411	Legal services	17	3 232	691	165	41	26.4	13.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 846	866	202	56	43.8	14.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 846	866	202	56	43.8	14.2
5413	Architectural, engineering, & related services	9	10 285	2 914	692	70	18.9	–
54133	Engineering services	5	8 983	2 469	616	60	19.3	–
541330	Engineering services	5	8 983	2 469	616	60	19.3	–
	HAMILTON COUNTY, OH							
54	**Professional, scientific, & technical services**	**2 527**	**3 162 617**	**1 244 348**	**287 467**	**29 765**	**13.4**	**5.2**
541	Professional, scientific, & technical services	2 527	3 162 617	1 244 348	287 467	29 765	13.4	5.2
5411	Legal services	541	534 701	195 227	39 482	4 533	12.9	3.1
54111	Offices of lawyers	510	502 220	183 649	37 184	4 190	13.2	3.2
541110	Offices of lawyers	510	502 220	183 649	37 184	4 190	13.2	3.2
5411101	Offices of lawyers (except legal aid societies)	510	502 220	183 649	37 184	4 190	13.2	3.2
54119	Other legal services	31	32 481	11 578	2 298	343	7.6	.8
541191	Title abstract & settlement offices	26	D	D	D	e	D	D
541199	All other legal services	5	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	348	292 786	115 774	26 461	3 823	14.0	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	348	292 786	115 774	26 461	3 823	14.0	3.6
541211	Offices of certified public accountants	231	214 181	84 330	18 643	2 204	14.1	1.5
541213	Tax return preparation services	35	14 621	4 902	1 577	777	24.9	.6
541214	Payroll services	11	D	D	D	e	D	D
541219	Other accounting services	71	D	D	D	e	D	D
5413	Architectural, engineering, & related services	409	615 094	278 032	61 851	5 894	15.5	1.2
54131	Architectural services	105	78 068	33 871	6 496	739	24.6	.4
541310	Architectural services	105	78 068	33 871	6 496	739	24.6	.4
54133	Engineering services	252	498 596	228 474	51 722	4 671	13.7	1.3
541330	Engineering services	252	498 596	228 474	51 722	4 671	13.7	1.3
54135	Building inspection services	10	1 913	901	191	30	10.0	3.9
541350	Building inspection services	10	1 913	901	191	30	10.0	3.9
54138	Testing laboratories	26	34 061	13 741	3 233	410	19.0	.8
541380	Testing laboratories	26	34 061	13 741	3 233	410	19.0	.8

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HAMILTON COUNTY, OH—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	179	164 579	56 150	12 203	1 395	19.0	2.1
54141	Interior design services	58	35 979	8 971	1 865	334	33.1	4.5
541410	Interior design services	58	35 979	8 971	1 865	334	33.1	4.5
54142	Industrial design services	15	D	D	D	e	D	D
541420	Industrial design services	15	D	D	D	e	D	D
54143	Graphic design services	104	92 623	35 873	7 546	770	19.8	1.5
541430	Graphic design services	104	92 623	35 873	7 546	770	19.8	1.5
5414301	Graphic design services (except commercial art & medical artists)	87	82 584	31 943	6 664	669	19.2	1.4
5414302	Commercial art	17	10 039	3 930	882	101	24.1	2.0
5415	Computer systems design & related services	284	594 763	278 075	72 365	4 998	8.3	7.4
54151	Computer systems design & related services	284	594 763	278 075	72 365	4 998	8.3	7.4
541511	Custom computer programming services	124	328 433	189 763	50 072	3 127	5.8	10.7
541512	Computer systems design services	128	215 552	77 306	18 690	1 573	12.0	3.6
5415121	Computer systems integrators	62	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	66	D	D	D	f	D	D
541519	Other computer related services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	363	379 369	141 999	32 959	2 998	14.3	3.9
54161	Management consulting services	291	310 810	118 091	27 497	2 468	14.4	3.7
541611	Administrative management & general management consulting service	111	196 983	77 096	17 868	1 542	6.4	2.0
541612	Human resources & executive search consulting services	83	60 397	25 775	6 166	492	26.1	10.5
5416122	Executive placement services	35	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	46	38 860	15 683	3 953	262	14.4	16.3
541613	Marketing consulting services	61	26 582	9 442	2 097	268	45.5	3.9
541614	Process, physical distribution, & logistics consulting services	18	22 161	3 770	848	94	11.0	.9
541618	Other management consulting services	18	4 687	2 008	518	72	38.3	1.2
54162	Environmental consulting services	27	48 915	14 603	3 590	261	12.2	2.6
541620	Environmental consulting services	27	48 915	14 603	3 590	261	12.2	2.6
54169	Other scientific & technical consulting services	45	19 644	9 305	1 872	269	18.5	10.0
541690	Other scientific & technical consulting services	45	19 644	9 305	1 872	269	18.5	10.0
5417	Scientific research & development services	20	52 215	17 626	3 741	463	7.1	2.3
54171	R&D in the physical, engineering, & life sciences	18	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	18	D	D	D	e	D	D
5417102	Research & development in the life sciences	12	47 606	15 930	3 385	422	4.3	2.2
5418	Advertising & related services	200	286 936	77 878	18 385	2 105	12.8	3.7
54181	Advertising agencies	84	72 267	30 557	7 303	784	8.9	10.0
541810	Advertising agencies	84	72 267	30 557	7 303	784	8.9	10.0
54182	Public relations agencies	17	D	D	D	c	D	D
541820	Public relations agencies	17	D	D	D	c	D	D
54183	Media buying services	5	D	D	D	c	D	D
541830	Media buying services	5	D	D	D	c	D	D
54185	Display advertising	12	D	D	D	c	D	D
541850	Display advertising	12	D	D	D	c	D	D
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54186	Direct mail advertising	22	78 514	16 880	4 503	463	13.7	.1
541860	Direct mail advertising	22	78 514	16 880	4 503	463	13.7	.1
54189	Other services related to advertising	51	D	D	D	e	D	D
541890	Other services related to advertising	51	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	32	D	D	D	c	D	D
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5418909	All other advertising	7	9 234	4 198	958	118	12.6	4.4
5419	Other professional, scientific, & technical services	183	242 174	83 587	20 020	3 556	17.6	22.5
54191	Marketing research & public opinion polling	56	202 797	71 455	17 304	2 995	14.3	25.0
541910	Marketing research & public opinion polling	56	202 797	71 455	17 304	2 995	14.3	25.0
54192	Photographic services	106	34 159	9 961	2 218	461	37.8	4.7
541921	Photographic studios, portrait	72	17 025	4 065	895	279	44.1	8.2
541922	Commercial photography	34	17 134	5 896	1 323	182	31.6	1.3
54199	All other professional, scientific, & technical services	16	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	16	D	D	D	b	D	D
	HANCOCK COUNTY, OH							
54	**Professional, scientific, & technical services**	**104**	**35 455**	**14 210**	**2 990**	**508**	**45.3**	**2.6**
541	Professional, scientific, & technical services	104	35 455	14 210	2 990	508	45.3	2.6
5411	Legal services	32	8 781	2 903	571	135	31.6	3.5
54111	Offices of lawyers	27	8 360	2 687	518	127	31.0	3.6
541110	Offices of lawyers	27	8 360	2 687	518	127	31.0	3.6
5411101	Offices of lawyers (except legal aid societies)	27	8 360	2 687	518	127	31.0	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	7 983	3 890	967	141	39.8	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	7 983	3 890	967	141	39.8	.3
541211	Offices of certified public accountants	19	7 449	3 670	908	126	38.7	–
5413	Architectural, engineering, & related services	11	8 358	4 410	896	111	52.2	2.6
5416	Management, scientific, & technical consulting services	15	4 046	1 447	279	36	27.9	4.1
5418	Advertising & related services	8	3 378	846	144	40	74.3	5.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HARDIN COUNTY, OH							
54	**Professional, scientific, & technical services**	**22**	**3 314**	**750**	**172**	**61**	**48.2**	**3.0**
541	Professional, scientific, & technical services	22	3 314	750	172	61	48.2	3.0
	HARRISON COUNTY, OH							
54	**Professional, scientific, & technical services**	**19**	**2 012**	**606**	**133**	**72**	**41.7**	**50.4**
541	Professional, scientific, & technical services	19	2 012	606	133	72	41.7	50.4
	HENRY COUNTY, OH							
54	**Professional, scientific, & technical services**	**26**	**4 711**	**1 394**	**391**	**87**	**54.4**	**2.2**
541	Professional, scientific, & technical services	26	4 711	1 394	391	87	54.4	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 649	751	234	39	40.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 649	751	234	39	40.3	–
	HIGHLAND COUNTY, OH							
54	**Professional, scientific, & technical services**	**38**	**5 175**	**1 396**	**349**	**107**	**34.6**	**5.5**
541	Professional, scientific, & technical services	38	5 175	1 396	349	107	34.6	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	911	236	95	38	77.2	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	911	236	95	38	77.2	17.0
	HOCKING COUNTY, OH							
54	**Professional, scientific, & technical services**	**22**	**6 143**	**2 811**	**630**	**142**	**36.5**	**36.4**
541	Professional, scientific, & technical services	22	6 143	2 811	630	142	36.5	36.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	HOLMES COUNTY, OH							
54	**Professional, scientific, & technical services**	**32**	**10 068**	**3 702**	**875**	**180**	**34.7**	**1.3**
541	Professional, scientific, & technical services	32	10 068	3 702	875	180	34.7	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 359	1 118	257	52	54.7	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 359	1 118	257	52	54.7	4.4
5413	Architectural, engineering, & related services	5	4 009	1 519	384	66	18.7	–
	HURON COUNTY, OH							
54	**Professional, scientific, & technical services**	**61**	**24 623**	**9 983**	**2 881**	**488**	**34.7**	**.6**
541	Professional, scientific, & technical services	61	24 623	9 983	2 881	488	34.7	.6
5411	Legal services	23	4 731	1 514	285	63	46.3	–
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	4 582	2 421	613	103	28.2	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	4 582	2 421	613	103	28.2	2.2
541211	Offices of certified public accountants	10	4 086	2 303	567	76	28.0	–
5413	Architectural, engineering, & related services	8	10 674	3 788	1 527	239	19.6	–
54136	Geophysical surveying & mapping services	1	D	D	D	c	D	D
541360	Geophysical surveying & mapping services	1	D	D	D	c	D	D
5418	Advertising & related services	3	2 542	943	182	25	D	–
5419	Other professional, scientific, & technical services	6	1 381	897	211	50	29.9	2.8
54192	Photographic services	6	1 381	897	211	50	29.9	2.8
541921	Photographic studios, portrait	6	1 381	897	211	50	29.9	2.8
	JACKSON COUNTY, OH							
54	**Professional, scientific, & technical services**	**29**	**9 448**	**2 316**	**566**	**139**	**41.2**	**10.3**
541	Professional, scientific, & technical services	29	9 448	2 316	566	139	41.2	10.3
5411	Legal services	15	3 739	921	225	53	55.3	10.5
54111	Offices of lawyers	15	3 739	921	225	53	55.3	10.5
541110	Offices of lawyers	15	3 739	921	225	53	55.3	10.5
5411101	Offices of lawyers (except legal aid societies)	15	3 739	921	225	53	55.3	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	a	D	D
54161	Management consulting services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JEFFERSON COUNTY, OH							
54	**Professional, scientific, & technical services**	**88**	**17 643**	**6 909**	**1 716**	**352**	**56.4**	**3.9**
541	Professional, scientific, & technical services	88	17 643	6 909	1 716	352	56.4	3.9
5411	Legal services	40	6 459	1 171	257	79	92.3	2.6
54111	Offices of lawyers	39	D	D	D	b	D	D
541110	Offices of lawyers	39	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	4 978	2 456	604	176	37.7	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	4 978	2 456	604	176	37.7	5.3
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	D	D	D	b	D	D
54161	Management consulting services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	KNOX COUNTY, OH							
54	**Professional, scientific, & technical services**	**46**	**14 233**	**5 079**	**1 057**	**211**	**39.5**	**13.1**
541	Professional, scientific, & technical services	46	14 233	5 079	1 057	211	39.5	13.1
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 043	1 463	368	73	13.5	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 043	1 463	368	73	13.5	6.5
5413	Architectural, engineering, & related services	8	1 762	589	97	18	90.2	9.8
5414	Specialized design services	3	D	D	D	b	D	D
	LAKE COUNTY, OH							
54	**Professional, scientific, & technical services**	**499**	**235 767**	**103 282**	**20 526**	**3 214**	**26.8**	**9.5**
541	Professional, scientific, & technical services	499	235 767	103 282	20 526	3 214	26.8	9.5
5411	Legal services	107	26 990	10 296	2 073	377	31.4	16.4
54111	Offices of lawyers	92	22 067	8 082	1 523	285	35.4	15.3
541110	Offices of lawyers	92	22 067	8 082	1 523	285	35.4	15.3
5411101	Offices of lawyers (except legal aid societies)	92	22 067	8 082	1 523	285	35.4	15.3
54119	Other legal services	15	4 923	2 214	550	92	13.2	21.5
541191	Title abstract & settlement offices	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	86	20 082	9 920	2 361	547	24.4	15.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	86	20 082	9 920	2 361	547	24.4	15.2
541211	Offices of certified public accountants	49	16 082	7 900	1 776	247	21.2	15.2
541213	Tax return preparation services	15	1 863	859	327	227	34.8	–
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	105	96 073	38 658	8 482	946	27.2	6.1
54133	Engineering services	66	77 033	30 831	6 552	700	29.8	7.3
541330	Engineering services	66	77 033	30 831	6 552	700	29.8	7.3
54135	Building inspection services	7	1 462	430	114	19	7.6	–
541350	Building inspection services	7	1 462	430	114	19	7.6	–
54137	Surveying & mapping (except geophysical) services	13	7 840	3 169	778	119	13.9	1.3
541370	Surveying & mapping (except geophysical) services	13	7 840	3 169	778	119	13.9	1.3
54138	Testing laboratories	4	7 059	3 219	845	78	10.5	–
541380	Testing laboratories	4	7 059	3 219	845	78	10.5	–
5414	Specialized design services	19	6 288	1 317	292	61	43.2	4.4
54141	Interior design services	8	3 637	597	142	30	18.1	3.3
541410	Interior design services	8	3 637	597	142	30	18.1	3.3
54143	Graphic design services	9	D	D	D	b	D	D
541430	Graphic design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	49	40 876	26 359	3 969	678	23.9	5.0
54151	Computer systems design & related services	49	40 876	26 359	3 969	678	23.9	5.0
541511	Custom computer programming services	26	26 035	20 263	2 183	540	15.0	.5
541512	Computer systems design services	19	13 394	5 343	1 599	115	41.7	14.3
5416	Management, scientific, & technical consulting services	68	14 607	5 947	1 031	155	42.7	11.0
54161	Management consulting services	48	9 497	4 163	680	98	40.0	5.9
54169	Other scientific & technical consulting services	12	3 314	1 004	194	26	47.4	31.8
541690	Other scientific & technical consulting services	12	3 314	1 004	194	26	47.4	31.8
5418	Advertising & related services	33	13 379	3 860	820	150	21.4	32.8
54189	Other services related to advertising	12	3 910	794	155	37	36.6	2.4
541890	Other services related to advertising	12	3 910	794	155	37	36.6	2.4
5419	Other professional, scientific, & technical services	28	12 603	3 846	757	231	13.0	.3
54192	Photographic services	26	D	D	D	c	D	D
541921	Photographic studios, portrait	23	D	D	D	b	D	D
541922	Commercial photography	3	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	2	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAWRENCE COUNTY, OH							
54	**Professional, scientific, & technical services**	**40**	**8 374**	**3 207**	**588**	**140**	**46.3**	**2.4**
541	Professional, scientific, & technical services	40	8 374	3 207	588	140	46.3	2.4
5411	Legal services	18	5 260	2 030	301	73	46.9	3.3
54111	Offices of lawyers	18	5 260	2 030	301	73	46.9	3.3
541110	Offices of lawyers	18	5 260	2 030	301	73	46.9	3.3
5411101	Offices of lawyers (except legal aid societies)	18	5 260	2 030	301	73	46.9	3.3
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	LICKING COUNTY, OH							
54	**Professional, scientific, & technical services**	**162**	**76 174**	**32 933**	**7 753**	**1 433**	**29.6**	**.7**
541	Professional, scientific, & technical services	162	76 174	32 933	7 753	1 433	29.6	.7
5411	Legal services	52	12 891	4 799	1 084	218	48.5	1.3
54111	Offices of lawyers	49	11 937	4 416	991	202	50.7	1.4
541110	Offices of lawyers	49	11 937	4 416	991	202	50.7	1.4
5411101	Offices of lawyers (except legal aid societies)	49	11 937	4 416	991	202	50.7	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	9 463	5 311	1 450	414	43.8	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	9 463	5 311	1 450	414	43.8	1.7
541211	Offices of certified public accountants	10	5 579	3 802	913	85	57.2	–
541213	Tax return preparation services	3	D	D	D	e	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	26	25 874	11 860	2 941	331	14.8	.2
54131	Architectural services	8	D	D	D	b	D	D
541310	Architectural services	8	D	D	D	b	D	D
54133	Engineering services	12	D	D	D	c	D	D
541330	Engineering services	12	D	D	D	c	D	D
54138	Testing laboratories	1	D	D	D	b	D	D
541380	Testing laboratories	1	D	D	D	b	D	D
5414	Specialized design services	8	2 343	280	66	27	70.2	1.9
5415	Computer systems design & related services	19	D	D	D	b	D	D
54151	Computer systems design & related services	19	D	D	D	b	D	D
5418	Advertising & related services	8	13 600	5 770	1 247	285	1.6	.7
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D
	LOGAN COUNTY, OH							
54	**Professional, scientific, & technical services**	**54**	**38 633**	**13 912**	**3 340**	**658**	**16.6**	**7.8**
541	Professional, scientific, & technical services	54	38 633	13 912	3 340	658	16.6	7.8
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	14	3 460	634	154	35	27.1	2.1
541110	Offices of lawyers	14	3 460	634	154	35	27.1	2.1
5411101	Offices of lawyers (except legal aid societies)	14	3 460	634	154	35	27.1	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 600	825	214	60	62.6	37.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 600	825	214	60	62.6	37.4
5413	Architectural, engineering, & related services	8	28 265	11 596	2 786	464	7.2	–
54138	Testing laboratories	3	D	D	D	e	D	D
541380	Testing laboratories	3	D	D	D	e	D	D
5414	Specialized design services	3	D	D	D	a	D	D
5418	Advertising & related services	4	1 501	308	72	41	48.0	52.0
	LORAIN COUNTY, OH							

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LORAIN COUNTY, OH—Con.							
54	**Professional, scientific, & technical services**	**329**	**119 048**	**53 382**	**10 150**	**1 766**	**32.4**	**12.0**
541	Professional, scientific, & technical services	329	119 048	53 382	10 150	1 766	32.4	12.0
5411	Legal services	120	44 812	20 117	3 417	478	28.1	1.4
54111	Offices of lawyers	112	38 354	18 240	2 992	406	29.9	1.6
541110	Offices of lawyers	112	38 354	18 240	2 992	406	29.9	1.6
5411101	Offices of lawyers (except legal aid societies)	112	38 354	18 240	2 992	406	29.9	1.6
54119	Other legal services	8	6 458	1 877	425	72	17.5	–
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	64	28 135	15 308	3 015	739	15.6	37.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	64	28 135	15 308	3 015	739	15.6	37.8
541211	Offices of certified public accountants	37	11 235	5 774	1 212	191	28.8	5.6
541213	Tax return preparation services	11	D	D	D	e	D	D
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	40	16 004	6 558	1 518	192	55.0	3.4
54137	Surveying & mapping (except geophysical) services	5	3 010	1 772	375	49	5.4	–
541370	Surveying & mapping (except geophysical) services	5	3 010	1 772	375	49	5.4	–
5415	Computer systems design & related services	28	6 619	3 201	658	78	38.6	3.7
54151	Computer systems design & related services	28	6 619	3 201	658	78	38.6	3.7
5416	Management, scientific, & technical consulting services	45	14 088	5 705	1 010	134	43.8	9.8
54161	Management consulting services	25	11 983	4 764	840	107	42.0	10.9
541611	Administrative management & general management consulting service	11	9 261	3 537	624	71	34.5	5.9
5418	Advertising & related services	12	4 435	1 144	265	52	40.7	–
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	LUCAS COUNTY, OH							
54	**Professional, scientific, & technical services**	**932**	**894 996**	**329 725**	**73 265**	**9 186**	**16.9**	**6.4**
541	Professional, scientific, & technical services	932	894 996	329 725	73 265	9 186	16.9	6.4
5411	Legal services	306	185 916	63 937	13 348	1 794	14.9	5.4
54111	Offices of lawyers	298	180 609	61 658	12 824	1 724	15.4	5.4
541110	Offices of lawyers	298	180 609	61 658	12 824	1 724	15.4	5.4
5411101	Offices of lawyers (except legal aid societies)	298	180 609	61 658	12 824	1 724	15.4	5.4
54119	Other legal services	8	5 307	2 279	524	70	–	5.1
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	130	83 257	32 424	7 806	1 362	14.5	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	130	83 257	32 424	7 806	1 362	14.5	6.8
541211	Offices of certified public accountants	80	67 287	25 393	5 918	682	13.2	1.7
541213	Tax return preparation services	15	D	D	D	e	D	D
541219	Other accounting services	30	D	D	D	c	D	D
5413	Architectural, engineering, & related services	154	299 762	111 544	25 990	2 705	16.9	2.3
54131	Architectural services	29	D	D	D	c	D	D
541310	Architectural services	29	D	D	D	c	D	D
54133	Engineering services	98	265 092	97 033	23 172	2 278	17.2	2.4
541330	Engineering services	98	265 092	97 033	23 172	2 278	17.2	2.4
54137	Surveying & mapping (except geophysical) services	6	2 141	984	220	41	18.9	–
541370	Surveying & mapping (except geophysical) services	6	2 141	984	220	41	18.9	–
54138	Testing laboratories	11	9 173	3 839	733	131	9.7	6.8
541380	Testing laboratories	11	9 173	3 839	733	131	9.7	6.8
5414	Specialized design services	41	23 094	7 461	1 543	239	19.9	2.5
54143	Graphic design services	30	20 560	6 731	1 360	195	17.2	2.8
541430	Graphic design services	30	20 560	6 731	1 360	195	17.2	2.8
5414301	Graphic design services (except commercial art & medical artists)	28	D	D	D	c	D	D
5415	Computer systems design & related services	65	63 351	26 077	5 277	464	18.0	28.7
54151	Computer systems design & related services	65	63 351	26 077	5 277	464	18.0	28.7
541511	Custom computer programming services	26	D	D	D	c	D	D
541512	Computer systems design services	34	29 362	11 165	2 172	211	23.3	50.7
5415121	Computer systems integrators	18	24 730	9 173	1 773	154	14.0	56.5
5415122	Computer systems consultants (except systems integrators)	16	4 632	1 992	399	57	73.1	19.9
5416	Management, scientific, & technical consulting services	93	72 988	32 538	7 143	730	14.8	4.6
54161	Management consulting services	80	59 594	30 177	6 608	667	14.7	5.1
541611	Administrative management & general management consulting service	37	20 718	8 890	1 822	225	16.9	2.9
541612	Human resources & executive search consulting services	17	D	D	D	e	D	D
5416122	Executive placement services	8	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	8	D	D	D	c	D	D
541613	Marketing consulting services	11	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	8	D	D	D	b	D	D
54162	Environmental consulting services	9	D	D	D	b	D	D
541620	Environmental consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	10	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LUCAS COUNTY, OH—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	77	83 792	30 054	6 802	890	17.7	8.8
54181	Advertising agencies	28	18 947	8 103	1 853	192	10.9	4.2
541810	Advertising agencies	28	18 947	8 103	1 853	192	10.9	4.2
54182	Public relations agencies	6	D	D	D	b	D	D
541820	Public relations agencies	6	D	D	D	b	D	D
54189	Other services related to advertising	26	D	D	D	e	D	D
541890	Other services related to advertising	26	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	14	36 547	14 338	3 190	363	11.2	–
5418903	Sign painting & lettering shop	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	56	D	D	D	f	D	D
54191	Marketing research & public opinion polling	11	D	D	D	f	D	D
541910	Marketing research & public opinion polling	11	D	D	D	f	D	D
54192	Photographic services	40	16 887	3 725	666	221	25.1	30.0
541921	Photographic studios, portrait	35	14 927	3 180	525	203	22.6	33.9
	MADISON COUNTY, OH							
54	**Professional, scientific, & technical services**	**35**	**19 323**	**7 228**	**1 891**	**264**	**14.9**	**3.2**
541	Professional, scientific, & technical services	35	19 323	7 228	1 891	264	14.9	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
5417	Scientific research & development services	1	D	D	D	c	D	D
	MAHONING COUNTY, OH							
54	**Professional, scientific, & technical services**	**426**	**189 390**	**76 500**	**17 945**	**2 485**	**35.6**	**5.7**
541	Professional, scientific, & technical services	426	189 390	76 500	17 945	2 485	35.6	5.7
5411	Legal services	154	59 204	26 499	5 560	713	23.4	5.8
54111	Offices of lawyers	146	56 312	25 014	5 173	669	23.8	6.1
541110	Offices of lawyers	146	56 312	25 014	5 173	669	23.8	6.1
5411101	Offices of lawyers (except legal aid societies)	146	56 312	25 014	5 173	669	23.8	6.1
54119	Other legal services	8	2 892	1 485	387	44	16.1	–
541191	Title abstract & settlement offices	8	2 892	1 485	387	44	16.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	90	30 259	13 606	3 463	657	36.5	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	90	30 259	13 606	3 463	657	36.5	3.5
541211	Offices of certified public accountants	62	23 106	10 974	2 757	337	27.7	3.8
541213	Tax return preparation services	6	D	D	D	c	D	D
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	59	40 655	16 788	3 758	500	37.7	1.5
54131	Architectural services	11	6 645	2 589	640	85	19.9	–
541310	Architectural services	11	6 645	2 589	640	85	19.9	–
54133	Engineering services	39	32 676	13 651	2 995	383	40.7	1.7
541330	Engineering services	39	32 676	13 651	2 995	383	40.7	1.7
5414	Specialized design services	18	D	D	D	b	D	D
54143	Graphic design services	6	2 298	561	70	19	100.0	–
541430	Graphic design services	6	2 298	561	70	19	100.0	–
5415	Computer systems design & related services	23	13 641	5 305	1 231	116	72.9	1.1
54151	Computer systems design & related services	23	13 641	5 305	1 231	116	72.9	1.1
541512	Computer systems design services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	42	19 631	6 753	1 421	177	46.8	4.1
54161	Management consulting services	33	18 436	6 456	1 363	159	44.0	3.7
541614	Process, physical distribution, & logistics consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	19	16 819	5 449	2 098	154	8.5	21.7
54181	Advertising agencies	6	D	D	D	b	D	D
541810	Advertising agencies	6	D	D	D	b	D	D
54189	Other services related to advertising	7	D	D	D	a	D	D
541890	Other services related to advertising	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	19	D	D	D	c	D	D
54192	Photographic services	18	D	D	D	c	D	D
541921	Photographic studios, portrait	17	D	D	D	c	D	D
	MARION COUNTY, OH							
54	**Professional, scientific, & technical services**	**81**	**22 999**	**8 204**	**2 016**	**399**	**42.1**	**3.1**
541	Professional, scientific, & technical services	81	22 999	8 204	2 016	399	42.1	3.1
5411	Legal services	27	4 689	1 653	388	67	40.2	11.0
54111	Offices of lawyers	27	4 689	1 653	388	67	40.2	11.0
541110	Offices of lawyers	27	4 689	1 653	388	67	40.2	11.0
5411101	Offices of lawyers (except legal aid societies)	27	4 689	1 653	388	67	40.2	11.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 214	1 281	316	85	45.9	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 214	1 281	316	85	45.9	4.4
5413	Architectural, engineering, & related services	16	8 095	3 576	951	126	23.8	.4
5418	Advertising & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	1 723	332	76	31	12.7	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MEDINA COUNTY, OH							
54	**Professional, scientific, & technical services**	**276**	**89 117**	**33 180**	**6 783**	**1 157**	**42.7**	**17.3**
541	Professional, scientific, & technical services	276	89 117	33 180	6 783	1 157	42.7	17.3
5411	Legal services	63	16 285	6 036	1 268	230	33.4	2.5
54111	Offices of lawyers	49	12 473	4 387	914	164	37.1	3.2
541110	Offices of lawyers	49	12 473	4 387	914	164	37.1	3.2
5411101	Offices of lawyers (except legal aid societies)	49	12 473	4 387	914	164	37.1	3.2
54119	Other legal services	14	3 812	1 649	354	66	21.0	–
541191	Title abstract & settlement offices	14	3 812	1 649	354	66	21.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	50	10 555	4 853	1 089	219	46.4	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	50	10 555	4 853	1 089	219	46.4	2.0
541211	Offices of certified public accountants	31	8 780	4 160	894	123	42.1	.8
541213	Tax return preparation services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	48	23 656	10 129	2 154	268	64.7	.7
54133	Engineering services	31	19 998	8 569	1 822	213	64.2	.8
541330	Engineering services	31	19 998	8 569	1 822	213	64.2	.8
5414	Specialized design services	20	5 256	1 368	203	59	60.6	4.6
54141	Interior design services	5	3 035	812	117	34	50.6	–
541410	Interior design services	5	3 035	812	117	34	50.6	–
54143	Graphic design services	11	D	D	D	a	D	D
541430	Graphic design services	11	D	D	D	a	D	D
5415	Computer systems design & related services	39	17 966	4 761	861	93	23.0	53.5
54151	Computer systems design & related services	39	17 966	4 761	861	93	23.0	53.5
541512	Computer systems design services	18	14 515	3 244	605	59	17.9	64.4
5415122	Computer systems consultants (except systems integrators)	12	10 934	1 847	283	35	16.5	83.1
5416	Management, scientific, & technical consulting services	32	4 998	1 917	352	53	73.9	.4
54161	Management consulting services	25	D	D	D	b	D	D
5418	Advertising & related services	14	7 342	2 770	608	109	11.7	63.7
5419	Other professional, scientific, & technical services	9	D	D	D	c	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	MEIGS COUNTY, OH							
54	**Professional, scientific, & technical services**	**21**	**2 868**	**856**	**224**	**63**	**50.1**	**1.4**
541	Professional, scientific, & technical services	21	2 868	856	224	63	50.1	1.4
	MERCER COUNTY, OH							
54	**Professional, scientific, & technical services**	**27**	**14 900**	**4 826**	**1 234**	**179**	**18.7**	**.9**
541	Professional, scientific, & technical services	27	14 900	4 826	1 234	179	18.7	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 461	671	196	40	45.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 461	671	196	40	45.2	–
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
54131	Architectural services	1	D	D	D	b	D	D
541310	Architectural services	1	D	D	D	b	D	D
	MIAMI COUNTY, OH							
54	**Professional, scientific, & technical services**	**135**	**36 499**	**16 600**	**3 576**	**534**	**36.0**	**20.1**
541	Professional, scientific, & technical services	135	36 499	16 600	3 576	534	36.0	20.1
5411	Legal services	37	12 255	6 404	1 335	165	16.3	4.3
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	6 918	3 963	1 017	192	45.3	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	6 918	3 963	1 017	192	45.3	1.1
541211	Offices of certified public accountants	18	4 972	2 933	687	108	50.6	1.6
5413	Architectural, engineering, & related services	22	5 534	2 383	479	67	55.2	37.8
5416	Management, scientific, & technical consulting services	18	3 398	1 718	318	42	76.0	5.4
5418	Advertising & related services	9	1 439	342	73	21	69.1	4.7
	MONROE COUNTY, OH							
54	**Professional, scientific, & technical services**	**16**	**2 591**	**744**	**141**	**54**	**44.6**	**6.5**
541	Professional, scientific, & technical services	16	2 591	744	141	54	44.6	6.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONTGOMERY COUNTY, OH							
54	**Professional, scientific, & technical services**	**1 206**	**1 232 147**	**442 592**	**104 039**	**12 424**	**16.7**	**10.0**
541	Professional, scientific, & technical services	1 206	1 232 147	442 592	104 039	12 424	16.7	10.0
5411	Legal services	314	173 438	72 334	14 659	1 780	26.6	5.6
54111	Offices of lawyers	291	D	D	D	g	D	D
541110	Offices of lawyers	291	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	291	D	D	D	g	D	D
54119	Other legal services	23	D	D	D	c	D	D
541191	Title abstract & settlement offices	20	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	169	94 705	37 561	8 987	1 818	21.1	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	169	94 705	37 561	8 987	1 818	21.1	7.0
541211	Offices of certified public accountants	101	69 532	26 756	6 144	764	20.0	5.8
541213	Tax return preparation services	24	5 301	2 157	897	662	26.2	1.8
541219	Other accounting services	40	D	D	D	e	D	D
5413	Architectural, engineering, & related services	195	299 948	134 470	32 231	3 588	15.9	5.5
54131	Architectural services	40	29 905	12 666	3 164	293	18.8	.5
541310	Architectural services	40	29 905	12 666	3 164	293	18.8	.5
54133	Engineering services	123	253 515	114 957	27 463	3 016	14.4	5.8
541330	Engineering services	123	253 515	114 957	27 463	3 016	14.4	5.8
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
54138	Testing laboratories	21	14 172	5 574	1 332	230	35.5	11.8
541380	Testing laboratories	21	14 172	5 574	1 332	230	35.5	11.8
5414	Specialized design services	60	56 388	24 746	6 585	711	38.1	29.0
54141	Interior design services	17	D	D	D	b	D	D
541410	Interior design services	17	D	D	D	b	D	D
54142	Industrial design services	5	D	D	D	e	D	D
541420	Industrial design services	5	D	D	D	e	D	D
54143	Graphic design services	38	33 939	10 981	2 662	285	55.5	.9
541430	Graphic design services	38	33 939	10 981	2 662	285	55.5	.9
5414301	Graphic design services (except commercial art & medical artists)	35	D	D	D	e	D	D
5414302	Commercial art	3	D	D	D	a	D	D
5415	Computer systems design & related services	151	336 717	92 453	23 098	2 039	7.5	3.4
54151	Computer systems design & related services	151	336 717	92 453	23 098	2 039	7.5	3.4
541511	Custom computer programming services	63	D	D	D	f	D	D
541512	Computer systems design services	66	261 377	58 011	14 936	1 279	4.3	2.6
5415121	Computer systems integrators	34	246 440	51 852	13 504	1 130	1.5	1.7
5415122	Computer systems consultants (except systems integrators)	32	14 937	6 159	1 432	149	50.5	18.9
5416	Management, scientific, & technical consulting services	150	73 261	28 430	5 892	747	23.2	13.5
54161	Management consulting services	125	64 148	24 031	4 957	621	23.7	12.8
541611	Administrative management & general management consulting service	51	11 467	4 682	1 077	118	55.6	6.8
541612	Human resources & executive search consulting services	35	21 699	9 942	2 134	302	16.3	17.5
5416122	Executive placement services	14	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	19	12 709	4 115	877	106	9.6	29.0
541613	Marketing consulting services	26	25 543	7 410	1 385	137	13.5	14.1
541618	Other management consulting services	7	D	D	D	b	D	D
54162	Environmental consulting services	11	6 043	3 167	719	83	16.4	.2
541620	Environmental consulting services	11	6 043	3 167	719	83	16.4	.2
54169	Other scientific & technical consulting services	14	3 070	1 232	216	43	26.3	55.1
541690	Other scientific & technical consulting services	14	3 070	1 232	216	43	26.3	55.1
5417	Scientific research & development services	27	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	26	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	26	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	19	D	D	D	e	D	D
5418	Advertising & related services	85	115 323	30 711	7 329	1 001	14.6	43.7
54181	Advertising agencies	35	D	D	D	e	D	D
541810	Advertising agencies	35	D	D	D	e	D	D
54184	Media representatives	7	D	D	D	e	D	D
541840	Media representatives	7	D	D	D	e	D	D
5418402	Publishers' advertising representatives	7	D	D	D	e	D	D
54186	Direct mail advertising	10	D	D	D	c	D	D
541860	Direct mail advertising	10	D	D	D	c	D	D
54189	Other services related to advertising	22	D	D	D	c	D	D
541890	Other services related to advertising	22	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	12	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	55	D	D	D	e	D	D
54192	Photographic services	43	D	D	D	e	D	D
541921	Photographic studios, portrait	35	10 687	2 493	618	182	16.3	.7
541922	Commercial photography	8	D	D	D	b	D	D
	MORGAN COUNTY, OH							
54	**Professional, scientific, & technical services**	**13**	**3 540**	**605**	**151**	**53**	**25.3**	**18.8**
541	Professional, scientific, & technical services	13	3 540	605	151	53	25.3	18.8
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	MORROW COUNTY, OH							
54	**Professional, scientific, & technical services**	**13**	**1 818**	**591**	**146**	**46**	**30.9**	**25.6**
541	Professional, scientific, & technical services	13	1 818	591	146	46	30.9	25.6

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MUSKINGUM COUNTY, OH							
54	**Professional, scientific, & technical services**	**79**	**31 368**	**11 015**	**2 374**	**397**	**28.7**	**2.0**
541	Professional, scientific, & technical services	79	31 368	11 015	2 374	397	28.7	2.0
5411	Legal services	25	10 827	4 013	869	127	15.6	4.4
54111	Offices of lawyers	24	D	D	D	c	D	D
541110	Offices of lawyers	24	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	4 642	2 300	491	91	39.9	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	4 642	2 300	491	91	39.9	2.7
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	2 585	966	181	34	79.7	–
5416	Management, scientific, & technical consulting services	8	D	D	D	b	D	D
54161	Management consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	4	5 882	1 368	304	44	27.7	–
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	NOBLE COUNTY, OH							
54	**Professional, scientific, & technical services**	**6**	**1 092**	**446**	**109**	**22**	**42.9**	**5.6**
541	Professional, scientific, & technical services	6	1 092	446	109	22	42.9	5.6
	OTTAWA COUNTY, OH							
54	**Professional, scientific, & technical services**	**51**	**11 666**	**4 072**	**868**	**156**	**69.1**	**3.5**
541	Professional, scientific, & technical services	51	11 666	4 072	868	156	69.1	3.5
5411	Legal services	23	5 144	1 851	393	63	50.3	1.9
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	967	369	98	34	82.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	967	369	98	34	82.2	–
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	PAULDING COUNTY, OH							
54	**Professional, scientific, & technical services**	**13**	**3 924**	**1 502**	**376**	**62**	**16.9**	**32.9**
541	Professional, scientific, & technical services	13	3 924	1 502	376	62	16.9	32.9
	PERRY COUNTY, OH							
54	**Professional, scientific, & technical services**	**20**	**5 113**	**2 209**	**442**	**107**	**24.8**	**25.0**
541	Professional, scientific, & technical services	20	5 113	2 209	442	107	24.8	25.0
5413	Architectural, engineering, & related services	6	2 643	1 023	222	55	29.1	47.2
	PICKAWAY COUNTY, OH							
54	**Professional, scientific, & technical services**	**51**	**10 443**	**3 954**	**801**	**168**	**34.3**	**3.8**
541	Professional, scientific, & technical services	51	10 443	3 954	801	168	34.3	3.8
5411	Legal services	17	3 434	939	195	43	18.3	–
54111	Offices of lawyers	17	3 434	939	195	43	18.3	–
541110	Offices of lawyers	17	3 434	939	195	43	18.3	–
5411101	Offices of lawyers (except legal aid societies)	17	3 434	939	195	43	18.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	PIKE COUNTY, OH							
54	**Professional, scientific, & technical services**	**13**	**2 279**	**461**	**120**	**44**	**82.6**	**–**
541	Professional, scientific, & technical services	13	2 279	461	120	44	82.6	–

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PORTAGE COUNTY, OH							
54	**Professional, scientific, & technical services**	**194**	**55 442**	**18 895**	**4 353**	**635**	**48.9**	**9.4**
541	Professional, scientific, & technical services	194	55 442	18 895	4 353	635	48.9	9.4
5411	Legal services	50	11 399	2 733	655	146	56.2	4.1
54111	Offices of lawyers	42	8 832	1 886	451	110	63.3	3.5
541110	Offices of lawyers	42	8 832	1 886	451	110	63.3	3.5
5411101	Offices of lawyers (except legal aid societies)	42	8 832	1 886	451	110	63.3	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	4 589	1 792	438	87	52.9	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	4 589	1 792	438	87	52.9	10.7
541219	Other accounting services	14	2 639	999	249	55	47.7	18.6
5413	Architectural, engineering, & related services	41	16 511	6 118	1 462	179	36.7	5.7
54133	Engineering services	15	10 156	3 931	919	83	34.3	4.7
541330	Engineering services	15	10 156	3 931	919	83	34.3	4.7
5414	Specialized design services	9	3 228	1 508	335	22	21.6	–
5415	Computer systems design & related services	25	3 614	1 629	365	48	79.3	4.2
54151	Computer systems design & related services	25	3 614	1 629	365	48	79.3	4.2
5416	Management, scientific, & technical consulting services	26	8 391	3 695	784	80	23.7	37.5
54161	Management consulting services	21	7 505	3 406	734	73	14.7	41.9
5418	Advertising & related services	8	6 450	1 208	275	50	92.2	–
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
	PREBLE COUNTY, OH							
54	**Professional, scientific, & technical services**	**42**	**7 657**	**2 288**	**527**	**158**	**58.7**	**4.3**
541	Professional, scientific, & technical services	42	7 657	2 288	527	158	58.7	4.3
5411	Legal services	21	D	D	D	b	D	D
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 639	651	182	60	24.2	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 639	651	182	60	24.2	8.7
	PUTNAM COUNTY, OH							
54	**Professional, scientific, & technical services**	**25**	**5 206**	**1 468**	**361**	**89**	**57.7**	**3.8**
541	Professional, scientific, & technical services	25	5 206	1 468	361	89	57.7	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 228	342	101	26	54.4	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 228	342	101	26	54.4	9.6
	RICHLAND COUNTY, OH							
54	**Professional, scientific, & technical services**	**168**	**73 284**	**23 488**	**5 295**	**933**	**49.1**	**6.7**
541	Professional, scientific, & technical services	168	73 284	23 488	5 295	933	49.1	6.7
5411	Legal services	54	16 210	6 357	1 473	210	31.5	5.1
54111	Offices of lawyers	51	D	D	D	c	D	D
541110	Offices of lawyers	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	9 923	4 143	1 092	282	41.8	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	9 923	4 143	1 092	282	41.8	1.4
541211	Offices of certified public accountants	21	D	D	D	c	D	D
541213	Tax return preparation services	6	D	D	D	c	D	D
5413	Architectural, engineering, & related services	26	29 771	6 874	1 311	198	71.7	2.3
54131	Architectural services	7	4 905	2 080	451	61	37.9	–
541310	Architectural services	7	4 905	2 080	451	61	37.9	–
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5414	Specialized design services	7	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	b	D	D
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
	ROSS COUNTY, OH							
54	**Professional, scientific, & technical services**	**66**	**22 840**	**7 064**	**1 602**	**263**	**26.9**	**8.3**
541	Professional, scientific, & technical services	66	22 840	7 064	1 602	263	26.9	8.3
5411	Legal services	27	5 258	1 122	272	73	48.4	22.1
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	9 268	3 940	949	119	12.9	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	9 268	3 940	949	119	12.9	4.8
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	2 328	1 055	151	30	66.8	11.8
5414	Specialized design services	2	D	D	D	a	D	D

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Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SANDUSKY COUNTY, OH							
54	**Professional, scientific, & technical services**	**80**	**23 839**	**8 925**	**2 140**	**383**	**49.8**	**24.9**
541	Professional, scientific, & technical services	80	23 839	8 925	2 140	383	49.8	24.9
5411	Legal services	31	4 914	1 000	228	72	59.2	.8
54111	Offices of lawyers	31	4 914	1 000	228	72	59.2	.8
541110	Offices of lawyers	31	4 914	1 000	228	72	59.2	.8
5411101	Offices of lawyers (except legal aid societies)	31	4 914	1 000	228	72	59.2	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	4 205	1 551	411	109	67.0	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	4 205	1 551	411	109	67.0	4.5
5413	Architectural, engineering, & related services	10	3 012	1 290	294	45	74.5	1.7
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	2	D	D	D	b	D	D
541690	Other scientific & technical consulting services	2	D	D	D	b	D	D
	SCIOTO COUNTY, OH							
54	**Professional, scientific, & technical services**	**68**	**19 312**	**7 369**	**1 602**	**368**	**48.8**	**12.2**
541	Professional, scientific, & technical services	68	19 312	7 369	1 602	368	48.8	12.2
5411	Legal services	32	8 735	2 802	504	105	66.8	4.5
54111	Offices of lawyers	31	D	D	D	c	D	D
541110	Offices of lawyers	31	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 603	1 638	421	155	19.8	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 603	1 638	421	155	19.8	5.5
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	10	4 022	1 891	432	64	39.0	11.3
	SENECA COUNTY, OH							
54	**Professional, scientific, & technical services**	**63**	**13 237**	**4 058**	**962**	**234**	**39.0**	**1.6**
541	Professional, scientific, & technical services	63	13 237	4 058	962	234	39.0	1.6
5411	Legal services	29	4 631	1 146	272	74	37.2	–
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	2 339	982	220	54	67.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	2 339	982	220	54	67.0	–
5413	Architectural, engineering, & related services	8	4 587	1 379	343	58	21.0	.6
	SHELBY COUNTY, OH							
54	**Professional, scientific, & technical services**	**55**	**22 852**	**13 351**	**2 934**	**363**	**27.8**	**.7**
541	Professional, scientific, & technical services	55	22 852	13 351	2 934	363	27.8	.7
5411	Legal services	19	7 286	4 255	824	92	24.2	.3
54111	Offices of lawyers	19	7 286	4 255	824	92	24.2	.3
541110	Offices of lawyers	19	7 286	4 255	824	92	24.2	.3
5411101	Offices of lawyers (except legal aid societies)	19	7 286	4 255	824	92	24.2	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 703	2 136	491	71	27.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 703	2 136	491	71	27.8	–
5413	Architectural, engineering, & related services	9	4 435	2 278	606	79	38.2	2.1
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	4	1 340	243	50	11	8.5	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	STARK COUNTY, OH							
54	**Professional, scientific, & technical services**	**640**	**312 327**	**108 977**	**24 909**	**3 610**	**26.0**	**13.4**
541	Professional, scientific, & technical services	640	312 327	108 977	24 909	3 610	26.0	13.4
5411	Legal services	196	82 421	32 302	6 598	856	25.5	15.7
54111	Offices of lawyers	186	D	D	D	f	D	D
541110	Offices of lawyers	186	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	186	D	D	D	f	D	D
54119	Other legal services	10	D	D	D	b	D	D
541191	Title abstract & settlement offices	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	119	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	119	D	D	D	f	D	D
541211	Offices of certified public accountants	77	D	D	D	e	D	D
541213	Tax return preparation services	15	2 962	1 023	395	222	20.1	13.8
541219	Other accounting services	24	D	D	D	c	D	D
5413	Architectural, engineering, & related services	90	D	D	D	f	D	D
54131	Architectural services	12	5 955	2 563	470	61	36.4	13.7
541310	Architectural services	12	5 955	2 563	470	61	36.4	13.7
54133	Engineering services	56	D	D	D	e	D	D
541330	Engineering services	56	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
54138	Testing laboratories	9	13 811	5 433	1 255	160	14.5	12.7
541380	Testing laboratories	9	13 811	5 433	1 255	160	14.5	12.7
5414	Specialized design services	28	12 363	5 151	1 166	166	41.2	1.5
54141	Interior design services	12	4 808	638	146	32	60.2	3.7
541410	Interior design services	12	4 808	638	146	32	60.2	3.7
54143	Graphic design services	11	1 727	523	111	25	96.5	–
541430	Graphic design services	11	1 727	523	111	25	96.5	–
5415	Computer systems design & related services	47	29 420	11 204	3 028	347	20.7	15.3
54151	Computer systems design & related services	47	29 420	11 204	3 028	347	20.7	15.3
541512	Computer systems design services	32	23 195	8 129	2 311	282	14.6	17.0
5415121	Computer systems integrators	15	17 668	5 646	1 686	210	10.0	16.0
5415122	Computer systems consultants (except systems integrators)	17	5 527	2 483	625	72	29.4	20.0
5416	Management, scientific, & technical consulting services	74	D	D	D	e	D	D
54161	Management consulting services	49	12 048	5 181	1 111	144	48.9	5.7
54162	Environmental consulting services	16	10 488	2 852	624	88	78.5	7.8
541620	Environmental consulting services	16	10 488	2 852	624	88	78.5	7.8
5417	Scientific research & development services	4	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	b	D	D
5418	Advertising & related services	44	D	D	D	c	D	D
54181	Advertising agencies	15	9 087	3 392	736	112	21.2	1.0
541810	Advertising agencies	15	9 087	3 392	736	112	21.2	1.0
54189	Other services related to advertising	11	8 206	1 519	206	54	20.4	–
541890	Other services related to advertising	11	8 206	1 519	206	54	20.4	–
5418902	Advertising specialties goods distributor	8	7 487	1 323	165	36	19.2	–
5419	Other professional, scientific, & technical services	38	D	D	D	c	D	D
54192	Photographic services	34	D	D	D	c	D	D
541921	Photographic studios, portrait	29	D	D	D	c	D	D
	SUMMIT COUNTY, OH							
54	**Professional, scientific, & technical services**	**1 305**	**996 936**	**382 848**	**85 032**	**9 742**	**19.8**	**7.9**
541	Professional, scientific, & technical services	1 305	996 936	382 848	85 032	9 742	19.8	7.9
5411	Legal services	330	168 990	82 092	15 142	1 786	21.2	4.7
54111	Offices of lawyers	306	154 625	75 572	13 654	1 550	21.9	3.8
541110	Offices of lawyers	306	154 625	75 572	13 654	1 550	21.9	3.8
5411101	Offices of lawyers (except legal aid societies)	306	154 625	75 572	13 654	1 550	21.9	3.8
54119	Other legal services	24	14 365	6 520	1 488	236	13.9	15.0
541191	Title abstract & settlement offices	24	14 365	6 520	1 488	236	13.9	15.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	174	88 783	42 446	9 172	1 429	22.9	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	174	88 783	42 446	9 172	1 429	22.9	4.9
541211	Offices of certified public accountants	111	69 259	32 307	7 229	771	19.5	5.5
541213	Tax return preparation services	19	D	D	D	e	D	D
541219	Other accounting services	39	D	D	D	e	D	D
5413	Architectural, engineering, & related services	215	190 320	82 141	18 113	2 124	28.1	2.5
54131	Architectural services	39	18 093	7 493	1 631	198	31.1	4.1
541310	Architectural services	39	18 093	7 493	1 631	198	31.1	4.1
54133	Engineering services	132	142 423	60 828	13 319	1 487	28.8	2.1
541330	Engineering services	132	142 423	60 828	13 319	1 487	28.8	2.1
54137	Surveying & mapping (except geophysical) services	13	4 685	2 663	531	98	27.9	2.4
541370	Surveying & mapping (except geophysical) services	13	4 685	2 663	531	98	27.9	2.4
54138	Testing laboratories	21	23 086	10 277	2 435	307	23.2	3.3
541380	Testing laboratories	21	23 086	10 277	2 435	307	23.2	3.3

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Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SUMMIT COUNTY, OH—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	60	23 597	6 582	1 474	235	45.9	11.1
54141	Interior design services	17	D	D	D	b	D	D
541410	Interior design services	17	D	D	D	b	D	D
54143	Graphic design services	37	D	D	D	c	D	D
541430	Graphic design services	37	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	29	D	D	D	c	D	D
5414302	Commercial art	7	D	D	D	b	D	D
5415	Computer systems design & related services	156	330 005	99 831	25 832	1 969	7.1	9.4
54151	Computer systems design & related services	156	330 005	99 831	25 832	1 969	7.1	9.4
541511	Custom computer programming services	56	36 817	17 296	3 771	296	26.6	8.7
541512	Computer systems design services	70	56 806	20 238	3 999	422	21.3	18.3
5415121	Computer systems integrators	38	43 637	14 617	2 845	288	13.7	23.5
5415122	Computer systems consultants (except systems integrators)	32	13 169	5 621	1 154	134	46.5	.9
541513	Computer facilities management services	5	229 586	60 100	17 569	1 189	–	7.3
541519	Other computer related services	25	6 796	2 197	493	62	21.4	13.8
5416	Management, scientific, & technical consulting services	210	94 325	36 737	7 650	1 061	28.8	11.4
54161	Management consulting services	167	73 982	28 443	5 826	714	29.5	8.5
541611	Administrative management & general management consulting service	59	30 762	12 057	2 787	278	16.3	11.4
541612	Human resources & executive search consulting services	46	24 252	10 245	1 844	254	27.0	7.4
5416122	Executive placement services	17	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	29	D	D	D	c	D	D
541613	Marketing consulting services	36	D	D	D	b	D	D
54162	Environmental consulting services	15	D	D	D	e	D	D
541620	Environmental consulting services	15	D	D	D	e	D	D
54169	Other scientific & technical consulting services	28	D	D	D	b	D	D
541690	Other scientific & technical consulting services	28	D	D	D	b	D	D
5417	Scientific research & development services	10	D	D	D	c	D	D
5418	Advertising & related services	99	69 787	20 262	4 758	671	28.6	9.3
54181	Advertising agencies	48	D	D	D	e	D	D
541810	Advertising agencies	48	D	D	D	e	D	D
54182	Public relations agencies	12	4 719	1 999	499	54	17.9	.3
541820	Public relations agencies	12	4 719	1 999	499	54	17.9	.3
54186	Direct mail advertising	9	14 429	2 362	498	85	44.8	39.2
541860	Direct mail advertising	9	14 429	2 362	498	85	44.8	39.2
54189	Other services related to advertising	24	D	D	D	c	D	D
541890	Other services related to advertising	24	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	15	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	51	D	D	D	e	D	D
54192	Photographic services	42	D	D	D	c	D	D
541921	Photographic studios, portrait	30	D	D	D	c	D	D
541922	Commercial photography	12	4 677	1 164	223	51	28.8	–
	TRUMBULL COUNTY, OH							
54	**Professional, scientific, & technical services**	**278**	**129 588**	**58 171**	**12 914**	**2 058**	**27.5**	**6.2**
541	Professional, scientific, & technical services	278	129 588	58 171	12 914	2 058	27.5	6.2
5411	Legal services	103	27 524	9 941	2 086	400	38.8	7.7
54111	Offices of lawyers	94	25 882	9 157	1 906	359	38.3	8.1
541110	Offices of lawyers	94	25 882	9 157	1 906	359	38.3	8.1
5411101	Offices of lawyers (except legal aid societies)	94	25 882	9 157	1 906	359	38.3	8.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	59	13 748	6 149	1 398	252	58.2	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	59	13 748	6 149	1 398	252	58.2	2.6
541211	Offices of certified public accountants	33	11 759	5 773	1 314	210	51.6	2.9
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	38	21 631	11 785	2 628	426	38.2	2.8
54133	Engineering services	20	9 900	4 961	1 096	161	64.8	3.8
541330	Engineering services	20	9 900	4 961	1 096	161	64.8	3.8
54134	Drafting services	3	3 025	2 120	435	79	–	7.5
541340	Drafting services	3	3 025	2 120	435	79	–	7.5
5414	Specialized design services	12	D	D	D	f	D	D
54142	Industrial design services	3	D	D	D	f	D	D
541420	Industrial design services	3	D	D	D	f	D	D
5415	Computer systems design & related services	14	D	D	D	c	D	D
54151	Computer systems design & related services	14	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	22	11 366	3 951	740	152	24.5	1.8
54161	Management consulting services	17	10 654	3 863	728	148	20.0	1.3
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	12	10 880	2 721	591	69	20.7	20.0
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TUSCARAWAS COUNTY, OH							
54	**Professional, scientific, & technical services**	**113**	**46 024**	**27 086**	**6 229**	**1 212**	**25.4**	**4.7**
541	Professional, scientific, & technical services	113	46 024	27 086	6 229	1 212	25.4	4.7
5411	Legal services	42	10 073	4 508	1 207	173	19.4	12.4
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	7 364	4 372	951	168	21.9	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	7 364	4 372	951	168	21.9	2.0
541211	Offices of certified public accountants	13	6 452	4 109	833	103	15.9	–
5413	Architectural, engineering, & related services	18	9 525	4 501	863	142	46.4	2.4
54137	Surveying & mapping (except geophysical) services	6	1 889	1 141	161	37	20.6	–
541370	Surveying & mapping (except geophysical) services	6	1 889	1 141	161	37	20.6	–
5416	Management, scientific, & technical consulting services	6	D	D	D	f	D	D
54161	Management consulting services	4	D	D	D	f	D	D
541612	Human resources & executive search consulting services	1	D	D	D	f	D	D
5416123	Human resources & personnel management consulting	1	D	D	D	f	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
	UNION COUNTY, OH							
54	**Professional, scientific, & technical services**	**45**	**231 466**	**69 424**	**13 813**	**1 079**	**3.1**	**.1**
541	Professional, scientific, & technical services	45	231 466	69 424	13 813	1 079	3.1	.1
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	c	D	D
54161	Management consulting services	3	D	D	D	c	D	D
541612	Human resources & executive search consulting services	1	D	D	D	c	D	D
5416121	Actuarial consulting	1	D	D	D	c	D	D
5417	Scientific research & development services	3	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	f	D	D
	VAN WERT COUNTY, OH							
54	**Professional, scientific, & technical services**	**30**	**7 466**	**2 485**	**548**	**102**	**37.7**	**26.1**
541	Professional, scientific, & technical services	30	7 466	2 485	548	102	37.7	26.1
5411	Legal services	15	3 864	745	159	41	29.7	39.7
54111	Offices of lawyers	15	3 864	745	159	41	29.7	39.7
541110	Offices of lawyers	15	3 864	745	159	41	29.7	39.7
5411101	Offices of lawyers (except legal aid societies)	15	3 864	745	159	41	29.7	39.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 846	950	272	42	11.4	14.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 846	950	272	42	11.4	14.7
	VINTON COUNTY, OH							
54	**Professional, scientific, & technical services**	**6**	**1 060**	**307**	**74**	**21**	**91.2**	**–**
541	Professional, scientific, & technical services	6	1 060	307	74	21	91.2	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WARREN COUNTY, OH							
54	**Professional, scientific, & technical services**	**215**	**180 828**	**56 379**	**12 626**	**1 557**	**20.3**	**4.4**
541	Professional, scientific, & technical services	215	180 828	56 379	12 626	1 557	20.3	4.4
5411	Legal services	39	12 014	4 230	852	141	40.1	1.9
54111	Offices of lawyers	39	12 014	4 230	852	141	40.1	1.9
541110	Offices of lawyers	39	12 014	4 230	852	141	40.1	1.9
5411101	Offices of lawyers (except legal aid societies)	39	12 014	4 230	852	141	40.1	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	D	D	D	e	D	D
5413	Architectural, engineering, & related services	42	28 328	10 527	2 285	240	46.4	6.7
54133	Engineering services	30	D	D	D	c	D	D
541330	Engineering services	30	D	D	D	c	D	D
5414	Specialized design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	35	91 704	19 816	4 722	421	6.1	.5
54151	Computer systems design & related services	35	91 704	19 816	4 722	421	6.1	.5
541511	Custom computer programming services	20	D	D	D	c	D	D
541512	Computer systems design services	10	D	D	D	e	D	D
5415121	Computer systems integrators	3	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	36	D	D	D	b	D	D
54161	Management consulting services	33	D	D	D	b	D	D
541612	Human resources & executive search consulting services	6	4 202	2 586	510	47	3.4	3.1
5418	Advertising & related services	15	D	D	D	c	D	D
54189	Other services related to advertising	5	1 737	254	54	12	82.3	–
541890	Other services related to advertising	5	1 737	254	54	12	82.3	–
5419	Other professional, scientific, & technical services	15	D	D	D	c	D	D
54192	Photographic services	10	D	D	D	c	D	D
541921	Photographic studios, portrait	7	D	D	D	c	D	D
	WASHINGTON COUNTY, OH							
54	**Professional, scientific, & technical services**	**77**	**29 799**	**10 902**	**2 364**	**385**	**41.6**	**30.4**
541	Professional, scientific, & technical services	77	29 799	10 902	2 364	385	41.6	30.4
5411	Legal services	23	6 329	2 717	526	86	43.9	.9
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 599	1 187	295	65	78.0	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 599	1 187	295	65	78.0	10.1
5413	Architectural, engineering, & related services	17	4 617	1 867	407	65	71.5	5.1
5416	Management, scientific, & technical consulting services	8	9 859	3 490	762	114	1.8	84.7
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	5	4 476	1 428	327	43	57.3	–
	WAYNE COUNTY, OH							
54	**Professional, scientific, & technical services**	**126**	**43 919**	**14 722**	**3 291**	**671**	**32.7**	**4.7**
541	Professional, scientific, & technical services	126	43 919	14 722	3 291	671	32.7	4.7
5411	Legal services	35	12 190	3 802	815	151	41.7	–
54111	Offices of lawyers	32	D	D	D	c	D	D
541110	Offices of lawyers	32	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	32	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	6 599	2 882	739	170	41.9	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	6 599	2 882	739	170	41.9	7.6
541211	Offices of certified public accountants	13	5 128	2 393	582	89	38.4	–
5413	Architectural, engineering, & related services	19	5 178	2 344	489	87	38.3	–
5416	Management, scientific, & technical consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	1 741	301	69	28	42.8	2.2
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	WILLIAMS COUNTY, OH							
54	**Professional, scientific, & technical services**	**30**	**9 178**	**2 446**	**569**	**136**	**46.0**	**3.2**
541	Professional, scientific, & technical services	30	9 178	2 446	569	136	46.0	3.2
5411	Legal services	8	4 727	781	146	39	40.9	.4
54111	Offices of lawyers	8	4 727	781	146	39	40.9	.4
541110	Offices of lawyers	8	4 727	781	146	39	40.9	.4
5411101	Offices of lawyers (except legal aid societies)	8	4 727	781	146	39	40.9	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	1 388	620	132	21	D	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WOOD COUNTY, OH							
54	**Professional, scientific, & technical services**	**177**	**187 253**	**50 238**	**11 656**	**1 674**	**18.4**	**2.3**
541	Professional, scientific, & technical services	177	187 253	50 238	11 656	1 674	18.4	2.3
5411	Legal services	44	11 153	2 590	593	142	47.7	.3
54111	Offices of lawyers	41	10 355	2 224	507	126	46.6	.3
541110	Offices of lawyers	41	10 355	2 224	507	126	46.6	.3
5411101	Offices of lawyers (except legal aid societies)	41	10 355	2 224	507	126	46.6	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	4 392	1 985	430	114	49.8	14.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	4 392	1 985	430	114	49.8	14.1
5413	Architectural, engineering, & related services	27	39 475	11 283	2 400	303	33.9	2.8
54133	Engineering services	19	D	D	D	c	D	D
541330	Engineering services	19	D	D	D	c	D	D
5414	Specialized design services	13	D	D	D	b	D	D
54141	Interior design services	5	D	D	D	b	D	D
541410	Interior design services	5	D	D	D	b	D	D
54143	Graphic design services	7	2 925	807	171	40	68.2	2.6
541430	Graphic design services	7	2 925	807	171	40	68.2	2.6
5415	Computer systems design & related services	23	D	D	D	c	D	D
54151	Computer systems design & related services	23	D	D	D	c	D	D
541511	Custom computer programming services	9	D	D	D	b	D	D
541512	Computer systems design services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	27	4 324	2 265	394	54	65.7	12.4
5417	Scientific research & development services	4	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	c	D	D
5417102	Research & development in the life sciences	2	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	f	D	D
54191	Marketing research & public opinion polling	5	D	D	D	f	D	D
541910	Marketing research & public opinion polling	5	D	D	D	f	D	D
	WYANDOT COUNTY, OH							
54	**Professional, scientific, & technical services**	**25**	**4 268**	**1 124**	**277**	**81**	**54.5**	**2.6**
541	Professional, scientific, & technical services	25	4 268	1 124	277	81	54.5	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADA, OH							
54	**Professional, scientific, & technical services**	**5**	**482**	**166**	**36**	**8**	**65.8**	**–**
	AKRON, OH							
54	**Professional, scientific, & technical services**	**480**	**564 587**	**203 307**	**47 563**	**4 837**	**10.4**	**2.9**
541	Professional, scientific, & technical services	480	564 587	203 307	47 563	4 837	10.4	2.9
5411	Legal services	214	139 397	71 803	12 986	1 423	14.1	3.6
54111	Offices of lawyers	200	127 590	66 565	11 802	1 234	14.0	2.5
541110	Offices of lawyers	200	127 590	66 565	11 802	1 234	14.0	2.5
5411101	Offices of lawyers (except legal aid societies)	200	127 590	66 565	11 802	1 234	14.0	2.5
54119	Other legal services	14	11 807	5 238	1 184	189	15.5	15.9
541191	Title abstract & settlement offices	14	11 807	5 238	1 184	189	15.5	15.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	52 457	25 094	4 946	640	11.6	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	52 457	25 094	4 946	640	11.6	1.2
541211	Offices of certified public accountants	36	43 715	18 801	4 070	428	8.2	1.0
541219	Other accounting services	12	8 396	6 208	836	196	26.4	2.2
5413	Architectural, engineering, & related services	57	93 893	39 601	9 495	1 032	12.4	.3
54131	Architectural services	13	8 813	3 763	857	101	21.3	–
541310	Architectural services	13	8 813	3 763	857	101	21.3	–
54133	Engineering services	29	68 955	28 656	6 940	683	10.7	.4
541330	Engineering services	29	68 955	28 656	6 940	683	10.7	.4
54138	Testing laboratories	10	14 365	6 288	1 485	213	14.6	–
541380	Testing laboratories	10	14 365	6 288	1 485	213	14.6	–
5414	Specialized design services	21	8 438	2 181	388	81	64.9	–
54143	Graphic design services	14	6 581	1 621	291	56	78.2	–
541430	Graphic design services	14	6 581	1 621	291	56	78.2	–
5414301	Graphic design services (except commercial art & medical artists)	10	5 412	1 323	245	43	94.4	–
5415	Computer systems design & related services	26	209 672	44 332	14 992	1 036	1.0	1.6
54151	Computer systems design & related services	26	209 672	44 332	14 992	1 036	1.0	1.6
541511	Custom computer programming services	10	D	D	D	c	D	D
541513	Computer facilities management services	2	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	47	19 013	6 717	1 351	157	25.8	20.1
54161	Management consulting services	38	14 219	5 274	1 045	118	31.2	10.4
541613	Marketing consulting services	9	D	D	D	a	D	D
54169	Other scientific & technical consulting services	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	34	30 123	9 563	2 434	276	17.8	.7
54181	Advertising agencies	15	14 876	6 169	1 563	156	11.9	–
541810	Advertising agencies	15	14 876	6 169	1 563	156	11.9	–
54189	Other services related to advertising	9	8 297	910	223	40	13.6	–
541890	Other services related to advertising	9	8 297	910	223	40	13.6	–
5418902	Advertising specialties goods distributor	5	7 736	664	177	27	10.0	–
5419	Other professional, scientific, & technical services	24	7 712	2 108	471	157	34.4	1.6
54192	Photographic services	21	D	D	D	c	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
541922	Commercial photography	8	D	D	D	b	D	D
	ALLIANCE, OH *							
54	**Professional, scientific, & technical services**	**34**	**24 487**	**4 873**	**1 048**	**179**	**12.6**	**3.3**
541	Professional, scientific, & technical services	34	24 487	4 873	1 048	179	12.6	3.3
5411	Legal services	21	5 723	1 311	310	75	41.1	8.6
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 945	977	266	29	.5	16.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 945	977	266	29	.5	16.1
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
54133	Engineering services	1	D	D	D	b	D	D
541330	Engineering services	1	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
	ALLIANCE, OH (STARK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**34**	**24 487**	**4 873**	**1 048**	**179**	**12.6**	**3.3**
541	Professional, scientific, & technical services	34	24 487	4 873	1 048	179	12.6	3.3
5411	Legal services	21	5 723	1 311	310	75	41.1	8.6
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 945	977	266	29	.5	16.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 945	977	266	29	.5	16.1
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
54133	Engineering services	1	D	D	D	b	D	D
541330	Engineering services	1	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AMBERLEY, OH							
54	**Professional, scientific, & technical services**	**8**	**982**	**417**	**77**	**8**	**82.2**	**2.5**
541	Professional, scientific, & technical services	8	982	417	77	8	82.2	2.5
	AMHERST, OH							
54	**Professional, scientific, & technical services**	**17**	**3 227**	**1 485**	**262**	**51**	**52.8**	**4.3**
541	Professional, scientific, & technical services	17	3 227	1 485	262	51	52.8	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 798	1 029	188	31	31.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 798	1 029	188	31	31.4	–
	ARCHBOLD, OH							
54	**Professional, scientific, & technical services**	**14**	**7 953**	**2 213**	**463**	**72**	**26.3**	**12.8**
541	Professional, scientific, & technical services	14	7 953	2 213	463	72	26.3	12.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	914	385	108	18	50.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	914	385	108	18	50.0	–
	ASHLAND, OH							
54	**Professional, scientific, & technical services**	**37**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	37	D	D	D	c	D	D
5411	Legal services	18	D	D	D	b	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	ASHTABULA, OH							
54	**Professional, scientific, & technical services**	**28**	**9 073**	**2 879**	**658**	**93**	**49.3**	**1.3**
541	Professional, scientific, & technical services	28	9 073	2 879	658	93	49.3	1.3
5411	Legal services	17	4 932	1 299	328	52	42.9	–
54111	Offices of lawyers	17	4 932	1 299	328	52	42.9	–
541110	Offices of lawyers	17	4 932	1 299	328	52	42.9	–
5411101	Offices of lawyers (except legal aid societies)	17	4 932	1 299	328	52	42.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 042	1 212	270	33	39.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 042	1 212	270	33	39.6	–
	ASHVILLE, OH							
54	**Professional, scientific, & technical services**	**3**	**208**	**78**	**17**	**10**	**D**	**–**
	ATHENS, OH							
54	**Professional, scientific, & technical services**	**42**	**13 178**	**6 343**	**1 374**	**267**	**39.0**	**.3**
541	Professional, scientific, & technical services	42	13 178	6 343	1 374	267	39.0	.3
5411	Legal services	19	4 815	1 678	407	76	37.1	–
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 111	353	121	44	77.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 111	353	121	44	77.7	–
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	AURORA, OH							
54	**Professional, scientific, & technical services**	**38**	**22 949**	**7 249**	**1 612**	**164**	**45.9**	**14.4**
541	Professional, scientific, & technical services	38	22 949	7 249	1 612	164	45.9	14.4
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
54133	Engineering services	4	D	D	D	b	D	D
541330	Engineering services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	4 698	1 668	347	35	22.6	67.0
54161	Management consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	AVON, OH							
54	**Professional, scientific, & technical services**	**12**	**1 913**	**840**	**159**	**32**	**68.5**	**3.3**
541	Professional, scientific, & technical services	12	1 913	840	159	32	68.5	3.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AVON LAKE, OH							
54	**Professional, scientific, & technical services**	**32**	**6 357**	**2 680**	**619**	**80**	**63.6**	**.7**
541	Professional, scientific, & technical services	32	6 357	2 680	619	80	63.6	.7
	BALTIMORE, OH							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
	BARBERTON, OH							
54	**Professional, scientific, & technical services**	**27**	**7 340**	**2 498**	**573**	**112**	**45.3**	**8.0**
541	Professional, scientific, & technical services	27	7 340	2 498	573	112	45.3	8.0
5413	Architectural, engineering, & related services	4	2 121	827	173	23	64.0	24.7
	BARNESVILLE, OH							
54	**Professional, scientific, & technical services**	**5**	**636**	**129**	**35**	**8**	**87.7**	**12.3**
	BAY VILLAGE, OH							
54	**Professional, scientific, & technical services**	**42**	**7 231**	**2 385**	**569**	**68**	**62.8**	**21.0**
541	Professional, scientific, & technical services	42	7 231	2 385	569	68	62.8	21.0
	BEACHWOOD, OH							
54	**Professional, scientific, & technical services**	**234**	**233 901**	**115 438**	**25 387**	**2 360**	**30.8**	**6.8**
541	Professional, scientific, & technical services	234	233 901	115 438	25 387	2 360	30.8	6.8
5411	Legal services	47	17 669	6 513	1 367	152	30.4	6.0
54111	Offices of lawyers	46	D	D	D	c	D	D
541110	Offices of lawyers	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	55	36 313	20 522	4 680	507	22.1	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	55	36 313	20 522	4 680	507	22.1	11.9
541211	Offices of certified public accountants	35	30 028	16 646	3 746	353	21.1	10.0
541219	Other accounting services	15	D	D	D	c	D	D
5413	Architectural, engineering, & related services	19	15 846	7 202	1 459	134	1.5	4.1
54131	Architectural services	7	13 573	5 952	1 172	106	–	1.0
541310	Architectural services	7	13 573	5 952	1 172	106	–	1.0
5414	Specialized design services	8	2 694	398	86	18	88.2	2.6
5415	Computer systems design & related services	29	97 513	54 412	12 155	861	37.0	6.4
54151	Computer systems design & related services	29	97 513	54 412	12 155	861	37.0	6.4
541511	Custom computer programming services	15	46 826	27 644	6 396	560	1.6	9.9
541512	Computer systems design services	11	47 995	25 854	5 501	286	73.1	3.4
5415122	Computer systems consultants (except systems integrators)	7	39 889	24 415	5 152	260	88.0	–
5416	Management, scientific, & technical consulting services	44	37 354	15 106	2 876	391	24.3	6.0
54161	Management consulting services	40	36 039	14 630	2 756	368	24.3	4.8
541611	Administrative management & general management consulting service	11	9 745	4 737	890	69	25.1	–
541612	Human resources & executive search consulting services	18	17 153	5 435	1 033	155	32.6	6.0
5416122	Executive placement services	11	14 961	4 551	839	131	29.3	6.9
541613	Marketing consulting services	10	D	D	D	c	D	D
5418	Advertising & related services	22	20 107	8 431	2 132	222	40.4	5.2
54181	Advertising agencies	12	16 735	7 457	1 953	191	32.5	6.3
541810	Advertising agencies	12	16 735	7 457	1 953	191	32.5	6.3
5419	Other professional, scientific, & technical services	6	1 801	820	151	41	63.0	10.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BEAVERCREEK, OH							
54	**Professional, scientific, & technical services**	**141**	**231 229**	**92 363**	**22 072**	**2 040**	**10.8**	**3.8**
541	Professional, scientific, & technical services	141	231 229	92 363	22 072	2 040	10.8	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 622	1 349	279	43	57.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 622	1 349	279	43	57.3	–
5413	Architectural, engineering, & related services	24	47 789	16 875	4 037	357	25.1	3.9
54133	Engineering services	22	D	D	D	e	D	D
541330	Engineering services	22	D	D	D	e	D	D
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	b	D	D
5415	Computer systems design & related services	41	112 170	42 113	10 423	941	5.0	3.6
54151	Computer systems design & related services	41	112 170	42 113	10 423	941	5.0	3.6
541511	Custom computer programming services	8	D	D	D	c	D	D
541512	Computer systems design services	30	96 480	35 779	8 631	769	5.0	.3
5415121	Computer systems integrators	14	82 077	29 533	7 019	587	2.3	.4
5415122	Computer systems consultants (except systems integrators)	16	14 403	6 246	1 612	182	20.3	–
5416	Management, scientific, & technical consulting services	25	13 291	7 649	1 651	116	16.9	.7
54161	Management consulting services	15	D	D	D	b	D	D
541611	Administrative management & general management consulting service	10	6 939	5 039	1 228	64	7.8	1.4
54169	Other scientific & technical consulting services	6	3 572	1 508	201	27	23.6	–
541690	Other scientific & technical consulting services	6	3 572	1 508	201	27	23.6	–
5417	Scientific research & development services	17	44 210	20 445	4 733	440	.9	4.3
54171	R&D in the physical, engineering, & life sciences	17	44 210	20 445	4 733	440	.9	4.3
541710	R&D in the physical, engineering, & life sciences	17	44 210	20 445	4 733	440	.9	4.3
5417101	R&D in the physical & engineering sciences	16	D	D	D	e	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	BEDFORD, OH							
54	**Professional, scientific, & technical services**	**19**	**4 555**	**1 608**	**332**	**59**	**59.3**	**30.3**
541	Professional, scientific, & technical services	19	4 555	1 608	332	59	59.3	30.3
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	BEDFORD HEIGHTS, OH							
54	**Professional, scientific, & technical services**	**24**	**11 617**	**3 939**	**671**	**110**	**47.7**	**19.0**
541	Professional, scientific, & technical services	24	11 617	3 939	671	110	47.7	19.0
5413	Architectural, engineering, & related services	7	3 408	1 091	270	43	99.6	.4
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414302	Commercial art	1	D	D	D	b	D	D
	BELLAIRE, OH							
54	**Professional, scientific, & technical services**	**8**	**2 523**	**835**	**184**	**36**	**60.0**	**–**
541	Professional, scientific, & technical services	8	2 523	835	184	36	60.0	–
	BELLBROOK, OH							
54	**Professional, scientific, & technical services**	**9**	**1 723**	**609**	**72**	**17**	**35.3**	**39.9**
541	Professional, scientific, & technical services	9	1 723	609	72	17	35.3	39.9
	BELLEFONTAINE, OH							
54	**Professional, scientific, & technical services**	**22**	**6 009**	**1 376**	**343**	**81**	**51.1**	**15.9**
541	Professional, scientific, & technical services	22	6 009	1 376	343	81	51.1	15.9
	BELLEVUE, OH *							
54	**Professional, scientific, & technical services**	**21**	**9 833**	**4 289**	**909**	**173**	**20.7**	**57.7**
541	Professional, scientific, & technical services	21	9 833	4 289	909	173	20.7	57.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 936	710	145	36	55.2	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 936	710	145	36	55.2	.9
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54169	Other scientific & technical consulting services	1	D	D	D	b	D	D
541690	Other scientific & technical consulting services	1	D	D	D	b	D	D
	BELLEVUE, OH (HURON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**9**	**1 660**	**949**	**242**	**55**	**39.3**	**–**
541	Professional, scientific, & technical services	9	1 660	949	242	55	39.3	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BELLEVUE, OH (SANDUSKY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**12**	**8 173**	**3 340**	**667**	**118**	**16.9**	**69.4**
541	Professional, scientific, & technical services	12	8 173	3 340	667	118	16.9	69.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
54169	Other scientific & technical consulting services	1	D	D	D	b	D	D
541690	Other scientific & technical consulting services	1	D	D	D	b	D	D
	BELPRE, OH							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	BEREA, OH							
54	**Professional, scientific, & technical services**	**52**	**26 623**	**10 896**	**2 097**	**394**	**24.1**	**1.8**
541	Professional, scientific, & technical services	52	26 623	10 896	2 097	394	24.1	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 712	1 017	220	29	35.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 712	1 017	220	29	35.2	–
5413	Architectural, engineering, & related services	10	3 367	1 340	324	38	57.5	5.0
5418	Advertising & related services	7	10 357	5 379	890	179	7.5	–
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	BETHEL, OH							
54	**Professional, scientific, & technical services**	**5**	**579**	**138**	**30**	**9**	**69.1**	**–**
	BEXLEY, OH							
54	**Professional, scientific, & technical services**	**28**	**6 734**	**2 600**	**493**	**65**	**39.4**	**.7**
541	Professional, scientific, & technical services	28	6 734	2 600	493	65	39.4	.7
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
	BLANCHESTER, OH *							
54	**Professional, scientific, & technical services**	**6**	**1 480**	**438**	**109**	**28**	**27.0**	**12.9**
541	Professional, scientific, & technical services	6	1 480	438	109	28	27.0	12.9
	BLANCHESTER, OH (CLINTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**1 480**	**438**	**109**	**28**	**27.0**	**12.9**
541	Professional, scientific, & technical services	6	1 480	438	109	28	27.0	12.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BLUE ASH, OH							
54	**Professional, scientific, & technical services**	**160**	**263 232**	**117 408**	**28 499**	**3 068**	**8.5**	**2.1**
541	Professional, scientific, & technical services	160	263 232	117 408	28 499	3 068	8.5	2.1
5411	Legal services	17	6 677	3 017	537	61	35.6	.6
54111	Offices of lawyers	17	6 677	3 017	537	61	35.6	.6
541110	Offices of lawyers	17	6 677	3 017	537	61	35.6	.6
5411101	Offices of lawyers (except legal aid societies)	17	6 677	3 017	537	61	35.6	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	11 607	5 145	1 126	146	28.6	31.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	11 607	5 145	1 126	146	28.6	31.3
541211	Offices of certified public accountants	15	6 879	3 498	748	87	40.3	–
5413	Architectural, engineering, & related services	35	35 768	17 252	3 877	390	18.4	.3
54131	Architectural services	10	D	D	D	b	D	D
541310	Architectural services	10	D	D	D	b	D	D
54133	Engineering services	20	27 913	13 679	3 009	291	13.4	–
541330	Engineering services	20	27 913	13 679	3 009	291	13.4	–
5414	Specialized design services	6	2 119	689	170	28	65.6	–
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	33	142 523	71 584	18 267	1 402	1.5	.3
54151	Computer systems design & related services	33	142 523	71 584	18 267	1 402	1.5	.3
541511	Custom computer programming services	16	108 412	55 049	13 210	936	.1	.3
541512	Computer systems design services	16	D	D	D	e	D	D
5415121	Computer systems integrators	8	19 732	8 805	2 810	300	7.4	–
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	21	15 237	8 008	1 727	156	12.1	8.2
54161	Management consulting services	18	D	D	D	c	D	D
541611	Administrative management & general management consulting service	8	7 979	4 145	910	80	5.7	–
541612	Human resources & executive search consulting services	4	4 015	2 270	478	38	10.9	–
5418	Advertising & related services	10	14 009	2 438	529	65	16.4	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	17	35 292	9 275	2 266	820	7.4	.4
54191	Marketing research & public opinion polling	10	34 124	8 946	2 175	803	5.7	–
541910	Marketing research & public opinion polling	10	34 124	8 946	2 175	803	5.7	–
	BLUFFTON, OH *							
54	**Professional, scientific, & technical services**	**10**	**1 300**	**474**	**148**	**28**	**75.0**	**3.2**
541	Professional, scientific, & technical services	10	1 300	474	148	28	75.0	3.2
	BLUFFTON, OH (ALLEN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**10**	**1 300**	**474**	**148**	**28**	**75.0**	**3.2**
541	Professional, scientific, & technical services	10	1 300	474	148	28	75.0	3.2
	BOWLING GREEN, OH							
54	**Professional, scientific, & technical services**	**48**	**33 957**	**8 826**	**1 861**	**331**	**21.8**	**1.8**
541	Professional, scientific, & technical services	48	33 957	8 826	1 861	331	21.8	1.8
5411	Legal services	19	5 073	1 014	231	67	40.6	–
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	c	D	D
54133	Engineering services	3	D	D	D	c	D	D
541330	Engineering services	3	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BRECKSVILLE, OH							
54	**Professional, scientific, & technical services**	**77**	**133 304**	**34 947**	**6 771**	**1 501**	**14.7**	**1.9**
541	Professional, scientific, & technical services	77	133 304	34 947	6 771	1 501	14.7	1.9
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	12	4 438	1 558	311	48	53.9	–
541110	Offices of lawyers	12	4 438	1 558	311	48	53.9	–
5411101	Offices of lawyers (except legal aid societies)	12	4 438	1 558	311	48	53.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
541219	Other accounting services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	11 158	4 387	815	100	66.8	–
54133	Engineering services	8	9 452	3 590	704	84	68.2	–
541330	Engineering services	8	9 452	3 590	704	84	68.2	–
5415	Computer systems design & related services	23	32 930	17 560	3 284	287	10.7	7.0
54151	Computer systems design & related services	23	32 930	17 560	3 284	287	10.7	7.0
541511	Custom computer programming services	7	10 706	6 039	1 463	95	10.5	21.3
541512	Computer systems design services	12	20 981	11 201	1 750	184	8.5	.1
5415121	Computer systems integrators	6	20 045	10 622	1 618	172	6.3	–
5416	Management, scientific, & technical consulting services	15	D	D	D	b	D	D
54161	Management consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	f	D	D
54185	Display advertising	2	D	D	D	f	D	D
541850	Display advertising	2	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	2	D	D	D	f	D	D
	BROADVIEW HEIGHTS, OH							
54	**Professional, scientific, & technical services**	**42**	**33 654**	**15 512**	**3 637**	**333**	**14.8**	**4.3**
541	Professional, scientific, & technical services	42	33 654	15 512	3 637	333	14.8	4.3
5411	Legal services	5	D	D	D	b	D	D
54111	Offices of lawyers	4	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	c	D	D
5413	Architectural, engineering, & related services	10	4 453	1 950	335	50	55.8	–
5415	Computer systems design & related services	7	5 193	2 944	732	65	8.3	21.9
54151	Computer systems design & related services	7	5 193	2 944	732	65	8.3	21.9
	BROOKLYN, OH							
54	**Professional, scientific, & technical services**	**5**	**2 326**	**1 190**	**458**	**84**	**59.0**	**31.6**
541	Professional, scientific, & technical services	5	2 326	1 190	458	84	59.0	31.6
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	BROOK PARK, OH							
54	**Professional, scientific, & technical services**	**24**	**81 086**	**38 443**	**8 978**	**870**	**2.4**	**1.0**
541	Professional, scientific, & technical services	24	81 086	38 443	8 978	870	2.4	1.0
5413	Architectural, engineering, & related services	3	D	D	D	c	D	D
54133	Engineering services	2	D	D	D	c	D	D
541330	Engineering services	2	D	D	D	c	D	D
5417	Scientific research & development services	4	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	f	D	D
	BROOKVILLE, OH							
54	**Professional, scientific, & technical services**	**5**	**2 196**	**1 277**	**315**	**32**	**7.4**	**–**
541	Professional, scientific, & technical services	5	2 196	1 277	315	32	7.4	–
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	BRUNSWICK, OH							
54	**Professional, scientific, & technical services**	**41**	**18 232**	**5 905**	**1 388**	**228**	**55.9**	**23.5**
541	Professional, scientific, & technical services	41	18 232	5 905	1 388	228	55.9	23.5
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	BRYAN, OH							
54	**Professional, scientific, & technical services**	**16**	**7 519**	**1 959**	**447**	**96**	**41.7**	**.3**
541	Professional, scientific, & technical services	16	7 519	1 959	447	96	41.7	.3
5411	Legal services	5	4 419	719	133	34	42.0	.5
54111	Offices of lawyers	5	4 419	719	133	34	42.0	.5
541110	Offices of lawyers	5	4 419	719	133	34	42.0	.5
5411101	Offices of lawyers (except legal aid societies)	5	4 419	719	133	34	42.0	.5
5413	Architectural, engineering, & related services	3	1 388	620	132	21	D	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BUCYRUS, OH							
54	**Professional, scientific, & technical services**	**15**	**3 825**	**1 000**	**251**	**63**	**67.0**	**4.8**
541	Professional, scientific, & technical services	15	3 825	1 000	251	63	67.0	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	BYESVILLE, OH							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	CADIZ, OH							
54	**Professional, scientific, & technical services**	**12**	**1 153**	**395**	**83**	**21**	**34.3**	**51.9**
541	Professional, scientific, & technical services	12	1 153	395	83	21	34.3	51.9
	CAMBRIDGE, OH							
54	**Professional, scientific, & technical services**	**39**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	39	D	D	D	c	D	D
5411	Legal services	17	3 232	691	165	41	26.4	13.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	CAMPBELL, OH							
54	**Professional, scientific, & technical services**	**4**	**451**	**263**	**62**	**11**	**100.0**	**–**
	CANAL FULTON, OH							
54	**Professional, scientific, & technical services**	**10**	**4 296**	**1 940**	**435**	**57**	**73.5**	**2.8**
541	Professional, scientific, & technical services	10	4 296	1 940	435	57	73.5	2.8
5416	Management, scientific, & technical consulting services	5	3 703	1 834	413	51	72.5	3.3
	CANAL WINCHESTER, OH *							
54	**Professional, scientific, & technical services**	**13**	**2 293**	**649**	**138**	**25**	**79.7**	**1.1**
541	Professional, scientific, & technical services	13	2 293	649	138	25	79.7	1.1
	CANAL WINCHESTER, OH (FRANKLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**13**	**2 293**	**649**	**138**	**25**	**79.7**	**1.1**
541	Professional, scientific, & technical services	13	2 293	649	138	25	79.7	1.1
	CANFIELD, OH							
54	**Professional, scientific, & technical services**	**33**	**11 609**	**4 918**	**1 084**	**161**	**49.2**	**4.4**
541	Professional, scientific, & technical services	33	11 609	4 918	1 084	161	49.2	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 477	1 948	404	55	31.1	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 477	1 948	404	55	31.1	2.6
5413	Architectural, engineering, & related services	4	1 600	760	198	26	84.6	–
5418	Advertising & related services	3	D	D	D	b	D	D
	CANTON, OH							
54	**Professional, scientific, & technical services**	**198**	**105 784**	**42 346**	**9 384**	**1 160**	**22.6**	**18.0**
541	Professional, scientific, & technical services	198	105 784	42 346	9 384	1 160	22.6	18.0
5411	Legal services	97	51 256	22 254	4 572	479	19.5	23.8
54111	Offices of lawyers	94	51 073	22 186	4 555	475	19.4	23.9
541110	Offices of lawyers	94	51 073	22 186	4 555	475	19.4	23.9
5411101	Offices of lawyers (except legal aid societies)	94	51 073	22 186	4 555	475	19.4	23.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	20 619	6 651	1 624	229	8.8	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	20 619	6 651	1 624	229	8.8	4.9
541211	Offices of certified public accountants	23	19 123	5 936	1 434	183	8.1	.8
5413	Architectural, engineering, & related services	24	13 869	5 430	1 353	211	36.7	28.6
54137	Surveying & mapping (except geophysical) services	4	2 628	1 124	258	51	10.4	–
541370	Surveying & mapping (except geophysical) services	4	2 628	1 124	258	51	10.4	–
5415	Computer systems design & related services	12	10 612	4 832	1 176	110	22.0	4.9
54151	Computer systems design & related services	12	10 612	4 832	1 176	110	22.0	4.9
541512	Computer systems design services	7	5 755	2 366	596	63	2.3	6.6
5416	Management, scientific, & technical consulting services	10	2 786	1 024	198	21	39.4	–
5418	Advertising & related services	8	4 067	1 455	291	53	48.1	22.5
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CAREY, OH							
54	**Professional, scientific, & technical services**	**4**	**422**	**66**	**18**	**7**	**57.8**	**–**
	CARLISLE, OH *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	CARLISLE, OH (WARREN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	CARROLLTON, OH							
54	**Professional, scientific, & technical services**	**10**	**2 282**	**732**	**151**	**36**	**40.8**	**4.2**
541	Professional, scientific, & technical services	10	2 282	732	151	36	40.8	4.2
	CEDARVILLE, OH							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	CELINA, OH							
54	**Professional, scientific, & technical services**	**21**	**13 926**	**4 362**	**1 098**	**152**	**17.4**	**.9**
541	Professional, scientific, & technical services	21	13 926	4 362	1 098	152	17.4	.9
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
54131	Architectural services	1	D	D	D	b	D	D
541310	Architectural services	1	D	D	D	b	D	D
	CENTERVILLE, OH							
54	**Professional, scientific, & technical services**	**112**	**62 297**	**22 357**	**4 746**	**646**	**32.6**	**2.1**
541	Professional, scientific, & technical services	112	62 297	22 357	4 746	646	32.6	2.1
5411	Legal services	14	2 912	950	192	31	24.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 964	1 698	425	80	54.6	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 964	1 698	425	80	54.6	9.8
541219	Other accounting services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	23 825	8 212	1 809	216	30.1	.2
54133	Engineering services	14	21 885	7 378	1 647	200	26.2	.2
541330	Engineering services	14	21 885	7 378	1 647	200	26.2	.2
5414	Specialized design services	10	4 633	964	177	37	47.6	–
54143	Graphic design services	6	3 271	859	154	28	28.0	–
541430	Graphic design services	6	3 271	859	154	28	28.0	–
5414301	Graphic design services (except commercial art & medical artists)	6	3 271	859	154	28	28.0	–
5415	Computer systems design & related services	25	12 386	4 694	1 009	111	11.6	6.4
54151	Computer systems design & related services	25	12 386	4 694	1 009	111	11.6	6.4
541512	Computer systems design services	10	6 763	1 568	355	45	4.6	6.9
5416	Management, scientific, & technical consulting services	18	6 713	2 955	547	93	25.9	.8
54161	Management consulting services	17	D	D	D	b	D	D
541612	Human resources & executive search consulting services	11	5 429	2 334	411	83	25.1	.9
5418	Advertising & related services	8	D	D	D	b	D	D
	CHAGRIN FALLS, OH							
54	**Professional, scientific, & technical services**	**59**	**22 587**	**8 522**	**1 674**	**171**	**43.0**	**19.2**
541	Professional, scientific, & technical services	59	22 587	8 522	1 674	171	43.0	19.2
5411	Legal services	10	4 308	639	124	17	73.5	3.3
54111	Offices of lawyers	10	4 308	639	124	17	73.5	3.3
541110	Offices of lawyers	10	4 308	639	124	17	73.5	3.3
5411101	Offices of lawyers (except legal aid societies)	10	4 308	639	124	17	73.5	3.3
5413	Architectural, engineering, & related services	10	5 227	3 021	561	53	18.0	–
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	4 815	2 023	369	44	70.2	.7
54161	Management consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	10	3 224	614	145	15	49.1	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHARDON, OH							
54	**Professional, scientific, & technical services**	**40**	**13 702**	**6 588**	**1 286**	**184**	**39.7**	**3.1**
541	Professional, scientific, & technical services	40	13 702	6 588	1 286	184	39.7	3.1
5411	Legal services	21	9 217	4 841	922	119	21.9	1.6
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 621	563	129	30	82.9	17.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 621	563	129	30	82.9	17.1
5413	Architectural, engineering, & related services	7	1 974	955	191	25	69.7	–
	CHEVIOT, OH							
54	**Professional, scientific, & technical services**	**27**	**4 839**	**1 543**	**373**	**78**	**67.5**	**2.3**
541	Professional, scientific, & technical services	27	4 839	1 543	373	78	67.5	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 981	653	157	42	95.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 981	653	157	42	95.4	–
	CHILLICOTHE, OH							
54	**Professional, scientific, & technical services**	**53**	**20 617**	**6 321**	**1 504**	**242**	**22.8**	**9.0**
541	Professional, scientific, & technical services	53	20 617	6 321	1 504	242	22.8	9.0
5411	Legal services	26	D	D	D	b	D	D
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	9 137	3 893	939	113	11.8	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	9 137	3 893	939	113	11.8	4.6
541213	Tax return preparation services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D
	CINCINNATI, OH							
54	**Professional, scientific, & technical services**	**1 282**	**2 136 954**	**830 461**	**193 159**	**18 517**	**10.6**	**4.5**
541	Professional, scientific, & technical services	1 282	2 136 954	830 461	193 159	18 517	10.6	4.5
5411	Legal services	397	490 925	176 247	35 664	3 975	10.9	3.0
54111	Offices of lawyers	380	469 561	170 496	34 694	3 807	11.0	3.1
541110	Offices of lawyers	380	469 561	170 496	34 694	3 807	11.0	3.1
5411101	Offices of lawyers (except legal aid societies)	380	469 561	170 496	34 694	3 807	11.0	3.1
54119	Other legal services	17	21 364	5 751	970	168	9.4	.4
541191	Title abstract & settlement offices	15	D	D	D	c	D	D
541199	All other legal services	2	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	132	224 778	85 767	19 037	2 167	5.9	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	132	224 778	85 767	19 037	2 167	5.9	1.8
541211	Offices of certified public accountants	97	178 009	67 099	14 747	1 622	6.1	.6
541213	Tax return preparation services	9	D	D	D	b	D	D
541214	Payroll services	4	D	D	D	e	D	D
541219	Other accounting services	22	D	D	D	c	D	D
5413	Architectural, engineering, & related services	164	373 011	162 935	37 224	3 445	10.9	1.2
54131	Architectural services	58	53 103	24 195	4 364	497	19.8	.2
541310	Architectural services	58	53 103	24 195	4 364	497	19.8	.2
54133	Engineering services	88	301 191	130 876	31 177	2 741	8.4	1.5
541330	Engineering services	88	301 191	130 876	31 177	2 741	8.4	1.5
54135	Building inspection services	3	D	D	D	b	D	D
541350	Building inspection services	3	D	D	D	b	D	D
54138	Testing laboratories	8	16 331	6 755	1 436	168	24.5	–
541380	Testing laboratories	8	16 331	6 755	1 436	168	24.5	–
5414	Specialized design services	119	136 417	48 678	10 610	1 172	16.5	1.2
54141	Interior design services	32	D	D	D	e	D	D
541410	Interior design services	32	D	D	D	e	D	D
54142	Industrial design services	10	33 293	10 786	2 706	278	1.9	.5
541420	Industrial design services	10	33 293	10 786	2 706	278	1.9	.5
54143	Graphic design services	76	74 142	29 885	6 213	604	20.3	1.6
541430	Graphic design services	76	74 142	29 885	6 213	604	20.3	1.6
5414301	Graphic design services (except commercial art & medical artists)	61	D	D	D	f	D	D
5414302	Commercial art	15	D	D	D	b	D	D
5415	Computer systems design & related services	102	271 337	135 994	39 742	2 244	5.7	1.7
54151	Computer systems design & related services	102	271 337	135 994	39 742	2 244	5.7	1.7
541511	Custom computer programming services	43	138 695	93 850	28 957	1 464	2.7	2.2
541512	Computer systems design services	43	D	D	D	f	D	D
5415121	Computer systems integrators	22	59 830	22 096	5 426	322	7.7	1.3
5415122	Computer systems consultants (except systems integrators)	21	D	D	D	c	D	D
541519	Other computer related services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CINCINNATI, OH—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	146	243 335	86 435	19 471	1 678	10.3	3.6
54161	Management consulting services	122	226 018	78 075	17 760	1 447	9.1	3.7
541611	Administrative management & general management consulting service	48	155 488	55 921	12 007	1 000	3.0	1.2
541612	Human resources & executive search consulting services	34	32 332	12 848	3 636	222	18.7	19.6
5416122	Executive placement services	13	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	20	24 690	9 374	2 846	136	9.1	25.7
541613	Marketing consulting services	28	18 002	6 205	1 362	156	44.3	1.4
541614	Process, physical distribution, & logistics consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	17	14 540	6 947	1 340	197	16.8	2.3
541690	Other scientific & technical consulting services	17	14 540	6 947	1 340	197	16.8	2.3
5417	Scientific research & development services	15	49 343	16 735	3 546	421	3.0	1.1
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	14	D	D	D	e	D	D
5417102	Research & development in the life sciences	10	D	D	D	e	D	D
5418	Advertising & related services	121	178 045	55 098	12 939	1 483	12.7	4.3
54181	Advertising agencies	54	51 318	23 598	5 508	596	9.0	9.3
541810	Advertising agencies	54	51 318	23 598	5 508	596	9.0	9.3
54182	Public relations agencies	10	7 543	2 742	561	79	23.8	8.2
541820	Public relations agencies	10	7 543	2 742	561	79	23.8	8.2
54185	Display advertising	7	D	D	D	b	D	D
541850	Display advertising	7	D	D	D	b	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
54186	Direct mail advertising	15	63 279	14 249	3 931	391	10.3	.2
541860	Direct mail advertising	15	63 279	14 249	3 931	391	10.3	.2
54189	Other services related to advertising	26	D	D	D	c	D	D
541890	Other services related to advertising	26	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	16	D	D	D	c	D	D
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	86	169 763	62 572	14 926	1 932	19.2	29.4
54191	Marketing research & public opinion polling	26	144 363	54 106	13 049	1 610	16.1	32.9
541910	Marketing research & public opinion polling	26	144 363	54 106	13 049	1 610	16.1	32.9
54192	Photographic services	50	21 814	6 911	1 484	241	40.6	2.2
541921	Photographic studios, portrait	23	5 963	1 285	214	69	66.9	6.7
541922	Commercial photography	27	15 851	5 626	1 270	172	30.7	.5
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D
	CIRCLEVILLE, OH							
54	**Professional, scientific, & technical services**	**32**	**7 837**	**3 026**	**612**	**112**	**22.8**	**3.2**
541	Professional, scientific, & technical services	32	7 837	3 026	612	112	22.8	3.2
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 969	1 107	320	39	24.4	12.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 969	1 107	320	39	24.4	12.7
	CLEVELAND, OH							
54	**Professional, scientific, & technical services**	**1 284**	**2 502 546**	**987 176**	**222 677**	**19 671**	**7.4**	**7.0**
541	Professional, scientific, & technical services	1 284	2 502 546	987 176	222 677	19 671	7.4	7.0
5411	Legal services	644	975 842	386 329	83 924	7 751	9.2	10.7
54111	Offices of lawyers	612	919 031	367 112	79 304	7 179	9.5	11.0
541110	Offices of lawyers	612	919 031	367 112	79 304	7 179	9.5	11.0
5411101	Offices of lawyers (except legal aid societies)	612	919 031	367 112	79 304	7 179	9.5	11.0
54119	Other legal services	32	56 811	19 217	4 620	572	3.4	5.8
541191	Title abstract & settlement offices	23	D	D	D	e	D	D
541199	All other legal services	9	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	97	338 423	107 893	23 829	2 726	2.4	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	97	338 423	107 893	23 829	2 726	2.4	2.2
541211	Offices of certified public accountants	69	323 165	97 425	21 753	2 098	2.1	.4
541219	Other accounting services	18	D	D	D	e	D	D
5413	Architectural, engineering, & related services	107	237 512	104 515	23 693	2 237	6.7	5.5
54131	Architectural services	37	69 865	26 298	5 308	579	4.6	1.1
541310	Architectural services	37	69 865	26 298	5 308	579	4.6	1.1
54133	Engineering services	51	155 479	71 719	16 952	1 437	7.1	7.8
541330	Engineering services	51	155 479	71 719	16 952	1 437	7.1	7.8
54137	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
54138	Testing laboratories	7	7 576	3 874	919	135	18.4	–
541380	Testing laboratories	7	7 576	3 874	919	135	18.4	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLEVELAND, OH—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	82	49 541	16 647	3 675	456	21.7	7.3
54141	Interior design services	24	13 184	3 326	691	98	23.7	1.0
541410	Interior design services	24	13 184	3 326	691	98	23.7	1.0
54142	Industrial design services	5	D	D	D	b	D	D
541420	Industrial design services	5	D	D	D	b	D	D
54143	Graphic design services	52	26 008	10 423	2 397	287	21.9	7.0
541430	Graphic design services	52	26 008	10 423	2 397	287	21.9	7.0
5414301	Graphic design services (except commercial art & medical artists)	40	18 087	6 718	1 522	197	27.6	7.2
5414302	Commercial art	11	D	D	D	b	D	D
5415	Computer systems design & related services	67	90 841	33 415	8 037	748	21.3	19.6
54151	Computer systems design & related services	67	90 841	33 415	8 037	748	21.3	19.6
541511	Custom computer programming services	30	32 849	17 776	3 468	405	17.5	47.9
541512	Computer systems design services	23	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	14	D	D	D	b	D	D
541519	Other computer related services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	106	597 035	243 668	56 397	3 137	2.0	1.3
54161	Management consulting services	90	592 528	242 341	56 133	3 090	1.7	1.2
541611	Administrative management & general management consulting service	41	517 352	207 730	48 541	2 609	1.1	.4
541612	Human resources & executive search consulting services	32	68 223	32 284	7 215	443	5.3	5.6
5416121	Actuarial consulting	2	D	D	D	c	D	D
5416122	Executive placement services	15	29 872	14 521	2 570	221	8.8	.7
5416123	Human resources & personnel management consulting	15	D	D	D	b	D	D
541613	Marketing consulting services	10	4 684	1 274	185	20	18.9	14.9
54169	Other scientific & technical consulting services	11	3 244	852	170	32	50.7	13.8
541690	Other scientific & technical consulting services	11	3 244	852	170	32	50.7	13.8
5417	Scientific research & development services	12	28 412	9 408	1 973	215	15.1	4.3
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	8	24 407	7 517	1 728	183	16.8	1.4
5418	Advertising & related services	108	145 444	66 400	17 179	1 665	12.5	12.1
54181	Advertising agencies	53	96 130	49 002	13 259	1 147	6.4	15.2
541810	Advertising agencies	53	96 130	49 002	13 259	1 147	6.4	15.2
54182	Public relations agencies	17	21 400	9 565	2 065	167	14.7	1.4
541820	Public relations agencies	17	21 400	9 565	2 065	167	14.7	1.4
54189	Other services related to advertising	22	15 356	2 180	439	102	49.3	11.1
541890	Other services related to advertising	22	15 356	2 180	439	102	49.3	11.1
5418902	Advertising specialties goods distributor	15	14 316	1 931	392	86	47.5	11.9
5419	Other professional, scientific, & technical services	61	39 496	18 901	3 970	736	18.8	5.8
54192	Photographic services	53	34 196	16 584	3 495	615	15.4	5.1
541921	Photographic studios, portrait	21	20 504	11 922	2 517	476	10.1	2.2
541922	Commercial photography	32	13 692	4 662	978	139	23.3	9.5
	CLEVELAND HEIGHTS, OH							
54	**Professional, scientific, & technical services**	**109**	**19 905**	**7 076**	**1 313**	**235**	**52.0**	**8.6**
541	Professional, scientific, & technical services	109	19 905	7 076	1 313	235	52.0	8.6
5413	Architectural, engineering, & related services	18	4 451	1 537	284	48	78.0	3.4
5414	Specialized design services	11	4 069	679	142	32	30.3	–
54141	Interior design services	7	3 166	396	83	22	29.3	–
541410	Interior design services	7	3 166	396	83	22	29.3	–
5416	Management, scientific, & technical consulting services	28	6 865	3 105	414	55	32.7	16.1
54161	Management consulting services	20	6 069	2 892	393	51	26.2	18.2
	CLYDE, OH							
54	**Professional, scientific, & technical services**	**8**	**1 364**	**202**	**61**	**27**	**75.2**	**2.8**
541	Professional, scientific, & technical services	8	1 364	202	61	27	75.2	2.8
	COLDWATER, OH							
54	**Professional, scientific, & technical services**	**3**	**861**	**417**	**125**	**24**	**D**	**–**
	COLUMBIANA, OH *							
54	**Professional, scientific, & technical services**	**14**	**4 421**	**1 523**	**315**	**68**	**73.8**	**–**
541	Professional, scientific, & technical services	14	4 421	1 523	315	68	73.8	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	COLUMBIANA, OH (COLUMBIANA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**14**	**4 421**	**1 523**	**315**	**68**	**73.8**	**–**
541	Professional, scientific, & technical services	14	4 421	1 523	315	68	73.8	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLUMBUS, OH *							
54	**Professional, scientific, & technical services**	**1 825**	**2 377 376**	**875 091**	**199 517**	**20 837**	**14.7**	**6.2**
541	Professional, scientific, & technical services	1 825	2 377 376	875 091	199 517	20 837	14.7	6.2
5411	Legal services	579	604 575	206 801	46 265	4 853	13.7	10.4
54111	Offices of lawyers	548	584 540	198 321	44 375	4 570	13.9	10.3
541110	Offices of lawyers	548	584 540	198 321	44 375	4 570	13.9	10.3
5411101	Offices of lawyers (except legal aid societies)	548	584 540	198 321	44 375	4 570	13.9	10.3
54119	Other legal services	31	20 035	8 480	1 890	283	9.8	13.6
541191	Title abstract & settlement offices	27	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	222	272 785	93 583	23 200	2 934	11.1	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	222	272 785	93 583	23 200	2 934	11.1	4.7
541211	Offices of certified public accountants	129	227 141	73 906	18 307	1 889	7.9	4.1
541213	Tax return preparation services	28	5 406	1 861	710	500	32.0	2.6
541214	Payroll services	5	D	D	D	c	D	D
541219	Other accounting services	60	D	D	D	e	D	D
5413	Architectural, engineering, & related services	266	374 556	158 385	35 526	3 785	17.1	2.7
54131	Architectural services	99	144 945	62 412	14 259	1 477	12.1	1.0
541310	Architectural services	99	144 945	62 412	14 259	1 477	12.1	1.0
54133	Engineering services	124	205 427	84 351	18 855	1 900	19.9	3.9
541330	Engineering services	124	205 427	84 351	18 855	1 900	19.9	3.9
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54135	Building inspection services	15	D	D	D	b	D	D
541350	Building inspection services	15	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	12	10 226	5 619	1 016	204	8.9	–
541370	Surveying & mapping (except geophysical) services	12	10 226	5 619	1 016	204	8.9	–
54138	Testing laboratories	13	6 347	2 367	627	80	41.6	9.3
541380	Testing laboratories	13	6 347	2 367	627	80	41.6	9.3
5414	Specialized design services	87	55 911	15 436	3 503	424	28.9	6.6
54141	Interior design services	24	32 225	8 110	1 841	159	15.8	7.2
541410	Interior design services	24	32 225	8 110	1 841	159	15.8	7.2
54143	Graphic design services	56	18 014	5 556	1 325	201	54.5	4.3
541430	Graphic design services	56	18 014	5 556	1 325	201	54.5	4.3
5414301	Graphic design services (except commercial art & medical artists)	46	14 892	4 955	1 178	143	61.4	5.2
5414302	Commercial art	7	D	D	D	b	D	D
5415	Computer systems design & related services	203	447 862	162 561	37 170	3 225	6.7	4.8
54151	Computer systems design & related services	203	447 862	162 561	37 170	3 225	6.7	4.8
541511	Custom computer programming services	89	D	D	D	g	D	D
541512	Computer systems design services	87	171 627	59 249	12 619	1 170	8.3	8.7
5415121	Computer systems integrators	36	108 307	33 584	7 044	643	4.4	12.0
5415122	Computer systems consultants (except systems integrators)	51	63 320	25 665	5 575	527	15.0	3.1
541513	Computer facilities management services	4	D	D	D	e	D	D
541519	Other computer related services	23	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	239	217 019	80 470	17 794	1 863	37.2	12.6
54161	Management consulting services	195	161 897	73 467	16 188	1 674	20.0	16.1
541611	Administrative management & general management consulting service	83	84 415	37 338	8 378	687	11.1	11.3
541612	Human resources & executive search consulting services	57	56 515	27 101	5 961	751	28.4	22.4
5416122	Executive placement services	26	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	28	30 075	13 183	3 220	479	28.0	40.9
541613	Marketing consulting services	31	10 694	3 922	805	79	34.4	25.4
541618	Other management consulting services	16	D	D	D	b	D	D
54162	Environmental consulting services	18	D	D	D	b	D	D
541620	Environmental consulting services	18	D	D	D	b	D	D
54169	Other scientific & technical consulting services	26	D	D	D	c	D	D
541690	Other scientific & technical consulting services	26	D	D	D	c	D	D
5417	Scientific research & development services	16	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	14	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	8	D	D	D	g	D	D
5418	Advertising & related services	150	170 515	50 103	10 469	1 269	21.3	2.2
54181	Advertising agencies	50	47 463	21 813	4 198	445	16.8	.5
541810	Advertising agencies	50	47 463	21 813	4 198	445	16.8	.5
54182	Public relations agencies	41	20 281	8 239	1 865	155	39.5	8.1
541820	Public relations agencies	41	20 281	8 239	1 865	155	39.5	8.1
54185	Display advertising	5	D	D	D	b	D	D
541850	Display advertising	5	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54186	Direct mail advertising	9	14 395	4 018	924	160	85.5	–
541860	Direct mail advertising	9	14 395	4 018	924	160	85.5	–
54189	Other services related to advertising	34	D	D	D	e	D	D
541890	Other services related to advertising	34	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	20	63 194	11 308	2 386	309	5.5	.3
5418903	Sign painting & lettering shop	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	63	D	D	D	f	D	D
54191	Marketing research & public opinion polling	13	D	D	D	e	D	D
541910	Marketing research & public opinion polling	13	D	D	D	e	D	D
54192	Photographic services	45	D	D	D	c	D	D
541921	Photographic studios, portrait	33	D	D	D	c	D	D
541922	Commercial photography	12	4 599	1 739	445	60	31.6	40.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLUMBUS, OH (DELAWARE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	c	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	1	D	D	D	b	D	D
	COLUMBUS, OH (FAIRFIELD COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	COLUMBUS, OH (FRANKLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1 821**	**D**	**D**	**D**	**j**	**D**	**D**
541	Professional, scientific, & technical services	1 821	D	D	D	j	D	D
5411	Legal services	579	604 575	206 801	46 265	4 853	13.7	10.4
54111	Offices of lawyers	548	584 540	198 321	44 375	4 570	13.9	10.3
541110	Offices of lawyers	548	584 540	198 321	44 375	4 570	13.9	10.3
5411101	Offices of lawyers (except legal aid societies)	548	584 540	198 321	44 375	4 570	13.9	10.3
54119	Other legal services	31	20 035	8 480	1 890	283	9.8	13.6
541191	Title abstract & settlement offices	27	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	222	272 785	93 583	23 200	2 934	11.1	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	222	272 785	93 583	23 200	2 934	11.1	4.7
541211	Offices of certified public accountants	129	227 141	73 906	18 307	1 889	7.9	4.1
541213	Tax return preparation services	28	5 406	1 861	710	500	32.0	2.6
541214	Payroll services	5	D	D	D	c	D	D
541219	Other accounting services	60	D	D	D	e	D	D
5413	Architectural, engineering, & related services	266	374 556	158 385	35 526	3 785	17.1	2.7
54131	Architectural services	99	144 945	62 412	14 259	1 477	12.1	1.0
541310	Architectural services	99	144 945	62 412	14 259	1 477	12.1	1.0
54133	Engineering services	124	205 427	84 351	18 855	1 900	19.9	3.9
541330	Engineering services	124	205 427	84 351	18 855	1 900	19.9	3.9
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54135	Building inspection services	15	D	D	D	b	D	D
541350	Building inspection services	15	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	12	10 226	5 619	1 016	204	8.9	–
541370	Surveying & mapping (except geophysical) services	12	10 226	5 619	1 016	204	8.9	–
54138	Testing laboratories	13	6 347	2 367	627	80	41.6	9.3
541380	Testing laboratories	13	6 347	2 367	627	80	41.6	9.3
5414	Specialized design services	87	55 911	15 436	3 503	424	28.9	6.6
54141	Interior design services	24	32 225	8 110	1 841	159	15.8	7.2
541410	Interior design services	24	32 225	8 110	1 841	159	15.8	7.2
54143	Graphic design services	56	18 014	5 556	1 325	201	54.5	4.3
541430	Graphic design services	56	18 014	5 556	1 325	201	54.5	4.3
5414301	Graphic design services (except commercial art & medical artists)	46	14 892	4 955	1 178	143	61.4	5.2
5414302	Commercial art	7	D	D	D	b	D	D
5415	Computer systems design & related services	201	D	D	D	h	D	D
54151	Computer systems design & related services	201	D	D	D	h	D	D
541511	Custom computer programming services	89	D	D	D	g	D	D
541512	Computer systems design services	85	D	D	D	g	D	D
5415121	Computer systems integrators	36	108 307	33 584	7 044	643	4.4	12.0
5415122	Computer systems consultants (except systems integrators)	49	D	D	D	e	D	D
541513	Computer facilities management services	4	D	D	D	e	D	D
541519	Other computer related services	23	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	237	D	D	D	g	D	D
54161	Management consulting services	194	D	D	D	g	D	D
541611	Administrative management & general management consulting service	83	84 415	37 338	8 378	687	11.1	11.3
541612	Human resources & executive search consulting services	56	D	D	D	f	D	D
5416122	Executive placement services	25	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	28	30 075	13 183	3 220	479	28.0	40.9
541613	Marketing consulting services	31	10 694	3 922	805	79	34.4	25.4
541618	Other management consulting services	16	D	D	D	b	D	D
54162	Environmental consulting services	18	D	D	D	b	D	D
541620	Environmental consulting services	18	D	D	D	b	D	D
54169	Other scientific & technical consulting services	25	D	D	D	c	D	D
541690	Other scientific & technical consulting services	25	D	D	D	c	D	D
5417	Scientific research & development services	16	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	14	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	8	D	D	D	g	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLUMBUS, OH (FRANKLIN COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	150	170 515	50 103	10 469	1 269	21.3	2.2
54181	Advertising agencies	50	47 463	21 813	4 198	445	16.8	.5
541810	Advertising agencies	50	47 463	21 813	4 198	445	16.8	.5
54182	Public relations agencies	41	20 281	8 239	1 865	155	39.5	8.1
541820	Public relations agencies	41	20 281	8 239	1 865	155	39.5	8.1
54185	Display advertising	5	D	D	D	b	D	D
541850	Display advertising	5	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54186	Direct mail advertising	9	14 395	4 018	924	160	85.5	–
541860	Direct mail advertising	9	14 395	4 018	924	160	85.5	–
54189	Other services related to advertising	34	D	D	D	e	D	D
541890	Other services related to advertising	34	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	20	63 194	11 308	2 386	309	5.5	.3
5418903	Sign painting & lettering shop	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	63	D	D	D	f	D	D
54191	Marketing research & public opinion polling	13	D	D	D	e	D	D
541910	Marketing research & public opinion polling	13	D	D	D	e	D	D
54192	Photographic services	45	D	D	D	c	D	D
541921	Photographic studios, portrait	33	D	D	D	c	D	D
541922	Commercial photography	12	4 599	1 739	445	60	31.6	40.5
	CONNEAUT, OH							
54	**Professional, scientific, & technical services**	**11**	**1 661**	**590**	**101**	**30**	**68.4**	**–**
541	Professional, scientific, & technical services	11	1 661	590	101	30	68.4	–
	CORTLAND, OH							
54	**Professional, scientific, & technical services**	**9**	**1 037**	**603**	**96**	**34**	**45.1**	**6.5**
541	Professional, scientific, & technical services	9	1 037	603	96	34	45.1	6.5
	COSHOCTON, OH							
54	**Professional, scientific, & technical services**	**25**	**25 571**	**6 212**	**1 634**	**309**	**10.3**	**77.8**
541	Professional, scientific, & technical services	25	25 571	6 212	1 634	309	10.3	77.8
5411	Legal services	9	D	D	D	b	D	D
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
5418	Advertising & related services	2	D	D	D	c	D	D
54184	Media representatives	1	D	D	D	c	D	D
541840	Media representatives	1	D	D	D	c	D	D
5418402	Publishers' advertising representatives	1	D	D	D	c	D	D
	COVINGTON, OH							
54	**Professional, scientific, & technical services**	**4**	**626**	**140**	**27**	**8**	**60.2**	**–**
	CRESTLINE, OH *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	CRESTLINE, OH (CRAWFORD COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CUYAHOGA FALLS, OH							
54	**Professional, scientific, & technical services**	**109**	**44 718**	**20 541**	**4 596**	**964**	**31.5**	**4.4**
541	Professional, scientific, & technical services	109	44 718	20 541	4 596	964	31.5	4.4
5411	Legal services	22	3 518	1 524	195	47	60.1	1.6
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	6 353	3 492	980	388	37.7	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	6 353	3 492	980	388	37.7	4.1
541213	Tax return preparation services	4	D	D	D	e	D	D
541219	Other accounting services	6	1 292	722	139	24	97.8	2.2
5413	Architectural, engineering, & related services	19	11 783	5 102	1 004	170	28.5	–
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5415	Computer systems design & related services	17	7 250	2 763	730	76	34.1	–
54151	Computer systems design & related services	17	7 250	2 763	730	76	34.1	–
541512	Computer systems design services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	10 522	6 253	1 373	225	14.0	15.2
54161	Management consulting services	7	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	c	D	D
541620	Environmental consulting services	2	D	D	D	c	D	D
5418	Advertising & related services	10	4 636	1 252	288	49	37.5	–
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
	DAYTON, OH							
54	**Professional, scientific, & technical services**	**407**	**550 623**	**181 849**	**41 889**	**4 535**	**12.4**	**7.9**
541	Professional, scientific, & technical services	407	550 623	181 849	41 889	4 535	12.4	7.9
5411	Legal services	192	146 355	64 124	12 800	1 450	23.5	3.7
54111	Offices of lawyers	182	141 521	61 828	12 344	1 368	24.2	3.7
541110	Offices of lawyers	182	141 521	61 828	12 344	1 368	24.2	3.7
5411101	Offices of lawyers (except legal aid societies)	182	141 521	61 828	12 344	1 368	24.2	3.7
54119	Other legal services	10	4 834	2 296	456	82	4.3	2.4
541191	Title abstract & settlement offices	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	37 224	13 204	3 123	375	6.6	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	37 224	13 204	3 123	375	6.6	9.4
541211	Offices of certified public accountants	29	35 969	12 575	2 988	336	6.2	9.2
5413	Architectural, engineering, & related services	45	84 606	36 484	8 546	922	8.0	10.3
54131	Architectural services	20	16 617	6 807	1 362	164	14.3	–
541310	Architectural services	20	16 617	6 807	1 362	164	14.3	–
54133	Engineering services	21	64 383	28 197	6 783	679	5.9	13.6
541330	Engineering services	21	64 383	28 197	6 783	679	5.9	13.6
5414	Specialized design services	21	21 522	13 513	3 832	426	12.7	68.6
54142	Industrial design services	2	D	D	D	e	D	D
541420	Industrial design services	2	D	D	D	e	D	D
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5415	Computer systems design & related services	32	191 704	34 140	8 910	783	2.2	2.7
54151	Computer systems design & related services	32	191 704	34 140	8 910	783	2.2	2.7
541511	Custom computer programming services	12	D	D	D	c	D	D
541512	Computer systems design services	16	D	D	D	f	D	D
5415121	Computer systems integrators	6	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	29	23 169	6 905	1 547	155	24.0	23.6
54161	Management consulting services	26	D	D	D	c	D	D
541613	Marketing consulting services	6	15 962	3 633	699	78	9.1	22.6
5418	Advertising & related services	31	35 278	10 066	2 359	302	23.0	.8
54189	Other services related to advertising	10	D	D	D	c	D	D
541890	Other services related to advertising	10	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	6	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	14	9 424	3 062	698	112	28.4	1.7
54192	Photographic services	10	7 944	2 571	559	96	17.0	–
541921	Photographic studios, portrait	5	D	D	D	b	D	D
541922	Commercial photography	5	D	D	D	b	D	D
	DEER PARK, OH							
54	**Professional, scientific, & technical services**	**10**	**7 575**	**2 144**	**507**	**73**	**78.8**	**1.9**
541	Professional, scientific, & technical services	10	7 575	2 144	507	73	78.8	1.9
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DEFIANCE, OH							
54	**Professional, scientific, & technical services**	**35**	**18 234**	**5 606**	**1 134**	**182**	**23.1**	**42.4**
541	Professional, scientific, & technical services	35	18 234	5 606	1 134	182	23.1	42.4
5411	Legal services	14	4 417	1 405	334	64	67.6	–
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 130	2 007	430	56	6.4	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 130	2 007	430	56	6.4	3.9
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	DELAWARE, OH							
54	**Professional, scientific, & technical services**	**50**	**15 709**	**6 508**	**1 475**	**225**	**34.1**	**4.6**
541	Professional, scientific, & technical services	50	15 709	6 508	1 475	225	34.1	4.6
5411	Legal services	16	4 173	1 636	379	60	21.4	–
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 208	1 060	205	38	27.5	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 208	1 060	205	38	27.5	5.1
5413	Architectural, engineering, & related services	6	3 061	1 526	340	49	20.4	–
	DELPHOS, OH *							
54	**Professional, scientific, & technical services**	**16**	**2 305**	**580**	**125**	**37**	**75.4**	**6.5**
541	Professional, scientific, & technical services	16	2 305	580	125	37	75.4	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 183	328	81	23	76.5	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 183	328	81	23	76.5	.8
	DELPHOS, OH (ALLEN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**11**	**1 724**	**436**	**105**	**32**	**80.4**	**.5**
541	Professional, scientific, & technical services	11	1 724	436	105	32	80.4	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 183	328	81	23	76.5	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 183	328	81	23	76.5	.8
	DELPHOS, OH (VAN WERT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**581**	**144**	**20**	**5**	**60.4**	**24.1**
	DELTA, OH							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54169	Other scientific & technical consulting services	1	D	D	D	a	D	D
541690	Other scientific & technical consulting services	1	D	D	D	a	D	D
	DOVER, OH							
54	**Professional, scientific, & technical services**	**33**	**19 713**	**15 040**	**3 502**	**792**	**13.7**	**2.0**
541	Professional, scientific, & technical services	33	19 713	15 040	3 502	792	13.7	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 785	1 654	348	66	6.8	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 785	1 654	348	66	6.8	5.4
5416	Management, scientific, & technical consulting services	4	D	D	D	f	D	D
54161	Management consulting services	3	D	D	D	f	D	D
541612	Human resources & executive search consulting services	1	D	D	D	f	D	D
5416123	Human resources & personnel management consulting	1	D	D	D	f	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	DOYLESTOWN, OH							
54	**Professional, scientific, & technical services**	**4**	**790**	**357**	**82**	**28**	**100.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DUBLIN, OH *							
54	**Professional, scientific, & technical services**	**185**	**422 649**	**115 721**	**24 679**	**2 204**	**55.7**	**2.3**
541	Professional, scientific, & technical services	185	422 649	115 721	24 679	2 204	55.7	2.3
5411	Legal services	20	13 515	6 172	1 198	115	17.0	9.1
54111	Offices of lawyers	17	11 968	5 830	1 115	103	16.3	10.2
541110	Offices of lawyers	17	11 968	5 830	1 115	103	16.3	10.2
5411101	Offices of lawyers (except legal aid societies)	17	11 968	5 830	1 115	103	16.3	10.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	13 451	4 727	990	139	18.0	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	13 451	4 727	990	139	18.0	1.3
541211	Offices of certified public accountants	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	40	55 410	21 232	4 457	486	13.0	9.1
54131	Architectural services	12	17 191	7 575	1 746	177	7.1	.8
541310	Architectural services	12	17 191	7 575	1 746	177	7.1	.8
54133	Engineering services	24	34 897	12 027	2 325	273	14.5	9.5
541330	Engineering services	24	34 897	12 027	2 325	273	14.5	9.5
5414	Specialized design services	12	9 252	2 335	558	69	13.7	9.4
54141	Interior design services	6	3 518	760	186	26	28.4	7.7
541410	Interior design services	6	3 518	760	186	26	28.4	7.7
54143	Graphic design services	6	5 734	1 575	372	43	4.7	10.5
541430	Graphic design services	6	5 734	1 575	372	43	4.7	10.5
5414301	Graphic design services (except commercial art & medical artists)	6	5 734	1 575	372	43	4.7	10.5
5415	Computer systems design & related services	43	292 915	66 279	14 131	1 033	73.0	.6
54151	Computer systems design & related services	43	292 915	66 279	14 131	1 033	73.0	.6
541511	Custom computer programming services	16	31 181	17 554	3 610	318	3.1	–
541512	Computer systems design services	22	D	D	D	f	D	D
5415121	Computer systems integrators	9	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	13	D	D	D	c	D	D
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	14 436	4 823	1 027	145	38.4	1.0
54161	Management consulting services	19	9 501	3 301	651	83	20.1	1.5
541612	Human resources & executive search consulting services	7	4 481	1 411	269	33	10.3	–
54169	Other scientific & technical consulting services	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services	7	D	D	D	b	D	D
5417	Scientific research & development services	6	10 992	4 653	1 031	81	6.6	1.8
5418	Advertising & related services	15	11 854	5 420	1 273	126	15.2	.7
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	DUBLIN, OH (DELAWARE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	e	D	D
5415	Computer systems design & related services	6	D	D	D	e	D	D
54151	Computer systems design & related services	6	D	D	D	e	D	D
541512	Computer systems design services	5	D	D	D	e	D	D
5415121	Computer systems integrators	1	D	D	D	e	D	D
	DUBLIN, OH (FRANKLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**163**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	163	D	D	D	g	D	D
5411	Legal services	17	D	D	D	c	D	D
54111	Offices of lawyers	16	D	D	D	c	D	D
541110	Offices of lawyers	16	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	13 451	4 727	990	139	18.0	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	13 451	4 727	990	139	18.0	1.3
541211	Offices of certified public accountants	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	37	55 099	21 110	4 428	482	12.6	9.1
54131	Architectural services	12	17 191	7 575	1 746	177	7.1	.8
541310	Architectural services	12	17 191	7 575	1 746	177	7.1	.8
54133	Engineering services	21	34 586	11 905	2 296	269	13.8	9.5
541330	Engineering services	21	34 586	11 905	2 296	269	13.8	9.5
5414	Specialized design services	11	D	D	D	b	D	D
54141	Interior design services	5	D	D	D	b	D	D
541410	Interior design services	5	D	D	D	b	D	D
54143	Graphic design services	6	5 734	1 575	372	43	4.7	10.5
541430	Graphic design services	6	5 734	1 575	372	43	4.7	10.5
5414301	Graphic design services (except commercial art & medical artists)	6	5 734	1 575	372	43	4.7	10.5
5415	Computer systems design & related services	37	D	D	D	f	D	D
54151	Computer systems design & related services	37	D	D	D	f	D	D
541511	Custom computer programming services	15	D	D	D	e	D	D
541512	Computer systems design services	17	D	D	D	e	D	D
5415121	Computer systems integrators	8	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	9	D	D	D	c	D	D
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	22	D	D	D	c	D	D
54161	Management consulting services	15	D	D	D	b	D	D
541612	Human resources & executive search consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	6	D	D	D	b	D	D
541690	Other scientific & technical consulting services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DUBLIN, OH (FRANKLIN COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	5	D	D	D	b	D	D
5418	Advertising & related services	14	D	D	D	c	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	DUBLIN, OH (UNION COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	EAST CLEVELAND, OH							
54	**Professional, scientific, & technical services**	**4**	**683**	**122**	**39**	**10**	**24.0**	**13.8**
	EASTLAKE, OH							
54	**Professional, scientific, & technical services**	**31**	**8 505**	**2 759**	**599**	**105**	**45.0**	**16.4**
541	Professional, scientific, & technical services	31	8 505	2 759	599	105	45.0	16.4
5413	Architectural, engineering, & related services	11	3 846	1 669	363	56	61.1	13.2
	EAST LIVERPOOL, OH							
54	**Professional, scientific, & technical services**	**18**	**4 432**	**1 802**	**311**	**69**	**19.2**	**28.8**
541	Professional, scientific, & technical services	18	4 432	1 802	311	69	19.2	28.8
	EAST PALESTINE, OH							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	EATON, OH							
54	**Professional, scientific, & technical services**	**29**	**5 720**	**1 923**	**435**	**135**	**56.5**	**1.1**
541	Professional, scientific, & technical services	29	5 720	1 923	435	135	56.5	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 393	582	165	54	27.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 393	582	165	54	27.3	–
	ELMWOOD PLACE, OH							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	ELYRIA, OH							
54	**Professional, scientific, & technical services**	**97**	**43 829**	**18 508**	**3 514**	**506**	**29.2**	**1.5**
541	Professional, scientific, & technical services	97	43 829	18 508	3 514	506	29.2	1.5
5411	Legal services	50	19 894	8 683	1 426	204	28.2	1.9
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
54119	Other legal services	5	D	D	D	b	D	D
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 599	2 034	552	77	19.0	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 599	2 034	552	77	19.0	6.1
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	7 152	3 301	740	91	49.8	–
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
541611	Administrative management & general management consulting service	2	D	D	D	b	D	D
5418	Advertising & related services	7	2 651	576	129	20	8.5	–
	ENGLEWOOD, OH							
54	**Professional, scientific, & technical services**	**22**	**14 211**	**6 322**	**1 455**	**188**	**16.1**	**5.2**
541	Professional, scientific, & technical services	22	14 211	6 322	1 455	188	16.1	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 985	837	229	39	56.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 985	837	229	39	56.4	–
5413	Architectural, engineering, & related services	5	2 582	1 238	271	28	19.8	–
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ENON, OH							
54	**Professional, scientific, & technical services**	**4**	**500**	**188**	**40**	**11**	**94.8**	**5.2**
	EUCLID, OH							
54	**Professional, scientific, & technical services**	**60**	**31 271**	**15 289**	**3 307**	**378**	**38.6**	**2.3**
541	Professional, scientific, & technical services	60	31 271	15 289	3 307	378	38.6	2.3
5413	Architectural, engineering, & related services	7	4 238	2 400	533	53	90.3	–
5415	Computer systems design & related services	9	D	D	D	c	D	D
54151	Computer systems design & related services	9	D	D	D	c	D	D
541511	Custom computer programming services	5	D	D	D	c	D	D
5418	Advertising & related services	3	3 576	285	73	11	D	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	EVENDALE, OH							
54	**Professional, scientific, & technical services**	**13**	**5 936**	**2 006**	**388**	**37**	**32.1**	**19.1**
541	Professional, scientific, & technical services	13	5 936	2 006	388	37	32.1	19.1
	FAIRBORN, OH							
54	**Professional, scientific, & technical services**	**65**	**200 597**	**84 174**	**20 918**	**1 932**	**8.9**	**4.4**
541	Professional, scientific, & technical services	65	200 597	84 174	20 918	1 932	8.9	4.4
5413	Architectural, engineering, & related services	10	68 142	27 789	7 274	583	.6	6.6
54133	Engineering services	10	68 142	27 789	7 274	583	.6	6.6
541330	Engineering services	10	68 142	27 789	7 274	583	.6	6.6
5415	Computer systems design & related services	28	118 097	50 023	12 342	1 210	12.7	3.6
54151	Computer systems design & related services	28	118 097	50 023	12 342	1 210	12.7	3.6
541511	Custom computer programming services	12	65 466	28 021	6 810	653	–	6.4
541512	Computer systems design services	12	D	D	D	e	D	D
5415121	Computer systems integrators	7	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	FAIRFIELD, OH *							
54	**Professional, scientific, & technical services**	**69**	**33 776**	**13 712**	**2 760**	**461**	**34.6**	**14.8**
541	Professional, scientific, & technical services	69	33 776	13 712	2 760	461	34.6	14.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 289	1 165	238	46	97.1	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 289	1 165	238	46	97.1	2.6
5413	Architectural, engineering, & related services	13	8 792	4 597	857	133	48.2	.5
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	7	D	D	D	a	D	D
54151	Computer systems design & related services	7	D	D	D	a	D	D
5418	Advertising & related services	4	D	D	D	c	D	D
54189	Other services related to advertising	2	D	D	D	c	D	D
541890	Other services related to advertising	2	D	D	D	c	D	D
	FAIRFIELD, OH (BUTLER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**69**	**33 776**	**13 712**	**2 760**	**461**	**34.6**	**14.8**
541	Professional, scientific, & technical services	69	33 776	13 712	2 760	461	34.6	14.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 289	1 165	238	46	97.1	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 289	1 165	238	46	97.1	2.6
5413	Architectural, engineering, & related services	13	8 792	4 597	857	133	48.2	.5
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	7	D	D	D	a	D	D
54151	Computer systems design & related services	7	D	D	D	a	D	D
5418	Advertising & related services	4	D	D	D	c	D	D
54189	Other services related to advertising	2	D	D	D	c	D	D
541890	Other services related to advertising	2	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAIRLAWN, OH							
54	**Professional, scientific, & technical services**	**75**	**46 489**	**22 820**	**5 323**	**547**	**31.1**	**25.1**
541	Professional, scientific, & technical services	75	46 489	22 820	5 323	547	31.1	25.1
5411	Legal services	16	5 097	1 649	414	56	67.5	6.4
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	13 061	7 486	1 797	132	19.9	20.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	13 061	7 486	1 797	132	19.9	20.8
541211	Offices of certified public accountants	12	11 724	7 158	1 676	115	12.8	22.4
5413	Architectural, engineering, & related services	9	10 533	7 122	1 342	154	19.4	1.1
5416	Management, scientific, & technical consulting services	14	4 870	1 402	237	70	90.2	1.6
54161	Management consulting services	10	3 101	960	190	34	97.5	2.5
5417	Scientific research & development services	3	7 740	3 012	1 085	65	–	100.0
5418	Advertising & related services	9	D	D	D	b	D	D
	FAIRPORT HARBOR, OH							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	b	D	D
	FAIRVIEW PARK, OH							
54	**Professional, scientific, & technical services**	**31**	**10 374**	**4 393**	**1 023**	**151**	**40.1**	**6.9**
541	Professional, scientific, & technical services	31	10 374	4 393	1 023	151	40.1	6.9
5413	Architectural, engineering, & related services	6	4 147	2 667	606	65	6.6	10.1
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	FINDLAY, OH							
54	**Professional, scientific, & technical services**	**91**	**31 822**	**12 690**	**2 639**	**445**	**42.2**	**1.6**
541	Professional, scientific, & technical services	91	31 822	12 690	2 639	445	42.2	1.6
5411	Legal services	32	8 781	2 903	571	135	31.6	3.5
54111	Offices of lawyers	27	8 360	2 687	518	127	31.0	3.6
541110	Offices of lawyers	27	8 360	2 687	518	127	31.0	3.6
5411101	Offices of lawyers (except legal aid societies)	27	8 360	2 687	518	127	31.0	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	D	D	D	c	D	D
541211	Offices of certified public accountants	17	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	6 222	3 224	644	78	39.2	–
5416	Management, scientific, & technical consulting services	12	3 721	1 392	264	33	21.6	4.5
5418	Advertising & related services	7	D	D	D	b	D	D
	FOREST PARK, OH							
54	**Professional, scientific, & technical services**	**26**	**95 361**	**40 380**	**9 473**	**761**	**4.9**	**8.7**
541	Professional, scientific, & technical services	26	95 361	40 380	9 473	761	4.9	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 145	1 140	238	32	10.1	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 145	1 140	238	32	10.1	4.3
5413	Architectural, engineering, & related services	3	D	D	D	e	D	D
54133	Engineering services	2	D	D	D	e	D	D
541330	Engineering services	2	D	D	D	e	D	D
5415	Computer systems design & related services	6	D	D	D	c	D	D
54151	Computer systems design & related services	6	D	D	D	c	D	D
541511	Custom computer programming services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	e	D	D
54161	Management consulting services	3	D	D	D	c	D	D
541611	Administrative management & general management consulting service	1	D	D	D	c	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
	FORT SHAWNEE, OH							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	FOSTORIA, OH *							
54	**Professional, scientific, & technical services**	**18**	**3 704**	**1 074**	**238**	**60**	**22.7**	**33.4**
541	Professional, scientific, & technical services	18	3 704	1 074	238	60	22.7	33.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 139	392	85	18	27.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 139	392	85	18	27.9	–
	FOSTORIA, OH (HANCOCK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FOSTORIA, OH (SENECA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
	FOSTORIA, OH (WOOD COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
	FRANKLIN, OH							
54	**Professional, scientific, & technical services**	**16**	**9 223**	**4 353**	**1 069**	**104**	**9.7**	**15.0**
541	Professional, scientific, & technical services	16	9 223	4 353	1 069	104	9.7	15.0
5411	Legal services	7	3 986	2 173	430	39	8.2	1.6
54111	Offices of lawyers	7	3 986	2 173	430	39	8.2	1.6
541110	Offices of lawyers	7	3 986	2 173	430	39	8.2	1.6
5411101	Offices of lawyers (except legal aid societies)	7	3 986	2 173	430	39	8.2	1.6
5413	Architectural, engineering, & related services	3	1 960	471	104	16	D	54.9
5414	Specialized design services	1	D	D	D	b	D	D
	FREMONT, OH							
54	**Professional, scientific, & technical services**	**45**	**11 786**	**4 809**	**1 266**	**190**	**71.7**	**1.5**
541	Professional, scientific, & technical services	45	11 786	4 809	1 266	190	71.7	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 080	787	243	56	75.0	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 080	787	243	56	75.0	8.4
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	GAHANNA, OH							
54	**Professional, scientific, & technical services**	**70**	**53 006**	**23 949**	**4 484**	**568**	**16.1**	**1.0**
541	Professional, scientific, & technical services	70	53 006	23 949	4 484	568	16.1	1.0
5411	Legal services	17	5 125	2 677	257	38	28.2	.8
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 045	990	268	43	26.1	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 045	990	268	43	26.1	1.6
5413	Architectural, engineering, & related services	7	D	D	D	c	D	D
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
5414	Specialized design services	3	2 817	825	175	26	D	–
5415	Computer systems design & related services	15	12 283	6 941	1 399	129	15.5	1.1
54151	Computer systems design & related services	15	12 283	6 941	1 399	129	15.5	1.1
541511	Custom computer programming services	8	9 408	5 774	1 218	106	6.6	–
5418	Advertising & related services	6	7 343	860	174	24	7.8	.9
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	GALION, OH							
54	**Professional, scientific, & technical services**	**17**	**3 931**	**1 611**	**306**	**70**	**24.0**	**38.8**
541	Professional, scientific, & technical services	17	3 931	1 611	306	70	24.0	38.8
	GALLIPOLIS, OH							
54	**Professional, scientific, & technical services**	**24**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	GARFIELD HEIGHTS, OH							
54	**Professional, scientific, & technical services**	**42**	**42 647**	**19 416**	**4 248**	**435**	**15.3**	**2.7**
541	Professional, scientific, & technical services	42	42 647	19 416	4 248	435	15.3	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 426	1 250	293	51	41.2	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 426	1 250	293	51	41.2	4.9
5413	Architectural, engineering, & related services	10	15 746	6 817	1 498	117	4.5	6.4
54133	Engineering services	6	D	D	D	b	D	D
541330	Engineering services	6	D	D	D	b	D	D
5415	Computer systems design & related services	4	D	D	D	c	D	D
54151	Computer systems design & related services	4	D	D	D	c	D	D
541511	Custom computer programming services	4	D	D	D	c	D	D
5418	Advertising & related services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GATES MILLS, OH							
54	**Professional, scientific, & technical services**	**12**	**2 437**	**854**	**96**	**25**	**52.2**	**13.8**
541	Professional, scientific, & technical services	12	2 437	854	96	25	52.2	13.8
	GENEVA, OH							
54	**Professional, scientific, & technical services**	**11**	**1 273**	**378**	**97**	**30**	**65.0**	**11.9**
541	Professional, scientific, & technical services	11	1 273	378	97	30	65.0	11.9
	GEORGETOWN, OH							
54	**Professional, scientific, & technical services**	**10**	**1 379**	**293**	**83**	**27**	**55.3**	**–**
541	Professional, scientific, & technical services	10	1 379	293	83	27	55.3	–
	GERMANTOWN, OH							
54	**Professional, scientific, & technical services**	**5**	**559**	**148**	**30**	**8**	**12.9**	**13.8**
	GIRARD, OH							
54	**Professional, scientific, & technical services**	**13**	**2 563**	**753**	**128**	**29**	**76.8**	**.3**
541	Professional, scientific, & technical services	13	2 563	753	128	29	76.8	.3
	GRAFTON, OH							
54	**Professional, scientific, & technical services**	**7**	**1 712**	**692**	**157**	**33**	**62.7**	**–**
541	Professional, scientific, & technical services	7	1 712	692	157	33	62.7	–
	GRANDVIEW HEIGHTS, OH							
54	**Professional, scientific, & technical services**	**34**	**18 688**	**9 810**	**1 801**	**325**	**35.7**	**4.2**
541	Professional, scientific, & technical services	34	18 688	9 810	1 801	325	35.7	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	4 639	3 504	744	170	30.7	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	4 639	3 504	744	170	30.7	6.7
5413	Architectural, engineering, & related services	6	4 251	2 537	308	45	75.0	–
5414	Specialized design services	3	3 506	1 127	235	18	D	–
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	GRANVILLE, OH							
54	**Professional, scientific, & technical services**	**10**	**3 665**	**1 607**	**382**	**44**	**70.1**	**–**
541	Professional, scientific, & technical services	10	3 665	1 607	382	44	70.1	–
	GREEN, OH							
54	**Professional, scientific, & technical services**	**26**	**18 898**	**5 669**	**1 211**	**190**	**17.9**	**3.0**
541	Professional, scientific, & technical services	26	18 898	5 669	1 211	190	17.9	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	5 962	3 126	737	79	14.2	–
5415	Computer systems design & related services	8	6 476	1 039	185	40	4.3	3.2
54151	Computer systems design & related services	8	6 476	1 039	185	40	4.3	3.2
541512	Computer systems design services	2	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	GREENFIELD, OH							
54	**Professional, scientific, & technical services**	**9**	**1 086**	**235**	**63**	**24**	**24.0**	**6.0**
541	Professional, scientific, & technical services	9	1 086	235	63	24	24.0	6.0
	GREENHILLS, OH							
54	**Professional, scientific, & technical services**	**4**	**377**	**243**	**45**	**4**	**84.4**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREENVILLE, OH							
54	**Professional, scientific, & technical services**	**28**	**8 577**	**3 811**	**845**	**119**	**32.1**	**10.1**
541	Professional, scientific, & technical services	28	8 577	3 811	845	119	32.1	10.1
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 665	1 505	360	41	19.9	29.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 665	1 505	360	41	19.9	29.3
	GROVE CITY, OH							
54	**Professional, scientific, & technical services**	**40**	**10 502**	**3 506**	**828**	**137**	**45.6**	**14.3**
541	Professional, scientific, & technical services	40	10 502	3 506	828	137	45.6	14.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 089	236	63	15	96.4	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 089	236	63	15	96.4	3.6
5413	Architectural, engineering, & related services	11	3 785	1 974	457	55	9.5	29.3
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	GROVEPORT, OH							
54	**Professional, scientific, & technical services**	**10**	**11 052**	**5 275**	**1 174**	**270**	**5.0**	**1.1**
541	Professional, scientific, & technical services	10	11 052	5 275	1 174	270	5.0	1.1
5418	Advertising & related services	3	D	D	D	c	D	D
	HAMILTON, OH							
54	**Professional, scientific, & technical services**	**102**	**38 897**	**17 840**	**4 548**	**756**	**24.9**	**8.1**
541	Professional, scientific, & technical services	102	38 897	17 840	4 548	756	24.9	8.1
5411	Legal services	59	14 889	6 341	1 252	200	38.8	4.0
54111	Offices of lawyers	59	14 889	6 341	1 252	200	38.8	4.0
541110	Offices of lawyers	59	14 889	6 341	1 252	200	38.8	4.0
5411101	Offices of lawyers (except legal aid societies)	59	14 889	6 341	1 252	200	38.8	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	10 869	5 157	2 003	426	14.5	20.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	10 869	5 157	2 003	426	14.5	20.2
541213	Tax return preparation services	2	D	D	D	c	D	D
541219	Other accounting services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	5 004	1 965	495	48	15.9	2.5
5415	Computer systems design & related services	6	4 294	2 379	539	40	7.4	4.3
54151	Computer systems design & related services	6	4 294	2 379	539	40	7.4	4.3
5416	Management, scientific, & technical consulting services	5	2 948	1 838	227	23	23.6	1.4
54161	Management consulting services	5	2 948	1 838	227	23	23.6	1.4
	HARRISON, OH							
54	**Professional, scientific, & technical services**	**17**	**18 894**	**8 617**	**2 215**	**170**	**6.9**	**.1**
541	Professional, scientific, & technical services	17	18 894	8 617	2 215	170	6.9	.1
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
	HEATH, OH							
54	**Professional, scientific, & technical services**	**8**	**2 373**	**818**	**185**	**51**	**39.7**	**4.1**
541	Professional, scientific, & technical services	8	2 373	818	185	51	39.7	4.1
	HICKSVILLE, OH							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HIGHLAND HEIGHTS, OH							
54	**Professional, scientific, & technical services**	**33**	**16 907**	**5 979**	**1 227**	**194**	**29.8**	**.1**
541	Professional, scientific, & technical services	33	16 907	5 979	1 227	194	29.8	.1
5411	Legal services	4	D	D	D	b	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 744	551	118	26	66.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 744	551	118	26	66.7	–
5415	Computer systems design & related services	7	4 576	2 053	441	60	41.8	–
54151	Computer systems design & related services	7	4 576	2 053	441	60	41.8	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HILLIARD, OH							
54	**Professional, scientific, & technical services**	**64**	**36 228**	**23 822**	**5 882**	**1 286**	**14.9**	**6.5**
541	Professional, scientific, & technical services	64	36 228	23 822	5 882	1 286	14.9	6.5
5411	Legal services	16	3 986	1 168	366	60	42.7	23.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 880	1 493	330	45	56.8	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 880	1 493	330	45	56.8	1.5
541219	Other accounting services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	8	2 710	1 292	279	29	16.9	4.5
5416	Management, scientific, & technical consulting services	9	D	D	D	g	D	D
54161	Management consulting services	7	D	D	D	g	D	D
541612	Human resources & executive search consulting services	2	D	D	D	g	D	D
5416121	Actuarial consulting	1	D	D	D	g	D	D
5418	Advertising & related services	5	4 784	971	243	35	18.6	–
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
	HILLSBORO, OH							
54	**Professional, scientific, & technical services**	**25**	**3 613**	**1 037**	**246**	**69**	**29.6**	**5.6**
541	Professional, scientific, & technical services	25	3 613	1 037	246	69	29.6	5.6
	HUBBARD, OH							
54	**Professional, scientific, & technical services**	**15**	**2 788**	**726**	**153**	**42**	**89.5**	**10.5**
541	Professional, scientific, & technical services	15	2 788	726	153	42	89.5	10.5
	HUBER HEIGHTS, OH *							
54	**Professional, scientific, & technical services**	**26**	**14 729**	**7 032**	**2 140**	**246**	**16.8**	**4.7**
541	Professional, scientific, & technical services	26	14 729	7 032	2 140	246	16.8	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 827	1 044	191	38	20.3	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 827	1 044	191	38	20.3	15.0
5413	Architectural, engineering, & related services	5	D	D	D	c	D	D
	HUBER HEIGHTS, OH (MONTGOMERY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**26**	**14 729**	**7 032**	**2 140**	**246**	**16.8**	**4.7**
541	Professional, scientific, & technical services	26	14 729	7 032	2 140	246	16.8	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 827	1 044	191	38	20.3	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 827	1 044	191	38	20.3	15.0
5413	Architectural, engineering, & related services	5	D	D	D	c	D	D
	HUDSON VILLAGE, OH							
54	**Professional, scientific, & technical services**	**122**	**61 420**	**21 863**	**4 650**	**478**	**27.7**	**11.3**
541	Professional, scientific, & technical services	122	61 420	21 863	4 650	478	27.7	11.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 586	1 147	268	38	68.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 586	1 147	268	38	68.1	–
5413	Architectural, engineering, & related services	15	2 541	787	227	27	70.2	22.2
5415	Computer systems design & related services	20	21 300	9 677	1 713	154	16.3	1.9
54151	Computer systems design & related services	20	21 300	9 677	1 713	154	16.3	1.9
541512	Computer systems design services	12	16 492	7 112	1 301	112	9.8	1.2
5416	Management, scientific, & technical consulting services	44	21 122	7 603	1 918	183	22.3	2.4
54161	Management consulting services	38	20 379	7 380	1 876	172	19.4	2.5
541611	Administrative management & general management consulting service	13	14 620	5 174	1 410	57	8.4	2.6
5418	Advertising & related services	8	10 936	1 944	421	41	28.6	44.7
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	HURON, OH							
54	**Professional, scientific, & technical services**	**14**	**5 774**	**1 947**	**365**	**62**	**13.1**	**–**
541	Professional, scientific, & technical services	14	5 774	1 947	365	62	13.1	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	INDEPENDENCE, OH							
54	**Professional, scientific, & technical services**	**146**	**272 066**	**124 644**	**28 250**	**2 640**	**16.1**	**7.6**
541	Professional, scientific, & technical services	146	272 066	124 644	28 250	2 640	16.1	7.6
5411	Legal services	36	14 276	5 340	1 151	162	44.4	12.4
54111	Offices of lawyers	26	8 851	3 057	629	84	63.8	3.7
541110	Offices of lawyers	26	8 851	3 057	629	84	63.8	3.7
5411101	Offices of lawyers (except legal aid societies)	26	8 851	3 057	629	84	63.8	3.7
54119	Other legal services	10	5 425	2 283	522	78	12.8	26.5
541191	Title abstract & settlement offices	10	5 425	2 283	522	78	12.8	26.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	41 539	17 115	4 083	384	5.0	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	41 539	17 115	4 083	384	5.0	1.9
541211	Offices of certified public accountants	19	D	D	D	c	D	D
541214	Payroll services	2	D	D	D	e	D	D
5413	Architectural, engineering, & related services	21	69 283	23 790	6 155	633	5.2	2.4
54133	Engineering services	11	21 114	9 711	2 239	242	10.4	7.8
541330	Engineering services	11	21 114	9 711	2 239	242	10.4	7.8
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	a	D	D
54138	Testing laboratories	4	21 508	10 259	3 167	289	–	–
541380	Testing laboratories	4	21 508	10 259	3 167	289	–	–
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	29	111 776	64 699	14 002	1 159	21.5	12.1
54151	Computer systems design & related services	29	111 776	64 699	14 002	1 159	21.5	12.1
541511	Custom computer programming services	14	87 201	52 306	10 828	868	27.0	13.3
541512	Computer systems design services	13	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	24	23 839	9 979	1 986	225	20.4	8.6
54161	Management consulting services	23	D	D	D	c	D	D
541611	Administrative management & general management consulting service	10	10 052	4 109	880	110	32.5	.7
541612	Human resources & executive search consulting services	9	11 049	4 917	979	93	12.0	7.1
5418	Advertising & related services	5	7 890	2 470	606	47	–	7.1
	IRONTON, OH							
54	**Professional, scientific, & technical services**	**23**	**4 985**	**1 971**	**298**	**80**	**52.4**	**3.8**
541	Professional, scientific, & technical services	23	4 985	1 971	298	80	52.4	3.8
5411	Legal services	14	4 304	1 780	242	61	51.0	4.1
54111	Offices of lawyers	14	4 304	1 780	242	61	51.0	4.1
541110	Offices of lawyers	14	4 304	1 780	242	61	51.0	4.1
5411101	Offices of lawyers (except legal aid societies)	14	4 304	1 780	242	61	51.0	4.1
	JACKSON, OH							
54	**Professional, scientific, & technical services**	**19**	**6 601**	**1 651**	**403**	**90**	**24.6**	**6.0**
541	Professional, scientific, & technical services	19	6 601	1 651	403	90	24.6	6.0
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D
	JEFFERSON, OH (ASHTABULA COUNTY)							
54	**Professional, scientific, & technical services**	**14**	**3 193**	**1 139**	**278**	**60**	**30.7**	**–**
541	Professional, scientific, & technical services	14	3 193	1 139	278	60	30.7	–
5411	Legal services	9	2 835	1 025	249	48	22.0	–
	JEFFERSON, OH (MADISON COUNTY)							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	JOHNSTOWN, OH							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	KENT, OH							
54	**Professional, scientific, & technical services**	**41**	**8 842**	**2 592**	**675**	**145**	**60.9**	**9.5**
541	Professional, scientific, & technical services	41	8 842	2 592	675	145	60.9	9.5
5411	Legal services	12	3 017	759	195	40	66.4	–
5413	Architectural, engineering, & related services	11	2 003	705	231	34	52.9	17.6
	KENTON, OH							
54	**Professional, scientific, & technical services**	**13**	**2 645**	**533**	**113**	**39**	**45.1**	**–**
541	Professional, scientific, & technical services	13	2 645	533	113	39	45.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KETTERING, OH *							
54	**Professional, scientific, & technical services**	**142**	**132 741**	**53 180**	**13 112**	**1 360**	**26.1**	**3.5**
541	Professional, scientific, & technical services	142	132 741	53 180	13 112	1 360	26.1	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	13 780	5 377	1 254	172	16.9	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	13 780	5 377	1 254	172	16.9	2.7
541211	Offices of certified public accountants	14	12 282	4 722	1 107	130	14.5	–
5413	Architectural, engineering, & related services	24	31 979	15 226	3 445	367	23.6	2.1
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
54133	Engineering services	17	22 149	11 760	2 523	267	31.1	3.1
541330	Engineering services	17	22 149	11 760	2 523	267	31.1	3.1
5414	Specialized design services	7	17 617	5 326	1 514	136	74.6	–
54143	Graphic design services	6	D	D	D	c	D	D
541430	Graphic design services	6	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5414302	Commercial art	2	D	D	D	a	D	D
5415	Computer systems design & related services	19	43 826	19 197	5 101	378	12.3	1.4
54151	Computer systems design & related services	19	43 826	19 197	5 101	378	12.3	1.4
541511	Custom computer programming services	7	7 532	5 186	773	85	.4	.2
541512	Computer systems design services	7	33 586	12 498	3 968	254	7.8	1.7
5415121	Computer systems integrators	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	23	6 286	2 779	616	113	18.0	8.4
54161	Management consulting services	18	5 403	2 458	576	108	20.9	.2
5418	Advertising & related services	17	13 597	3 798	854	116	18.9	17.1
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	2 613	483	98	35	9.8	.3
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	KETTERING, OH (MONTGOMERY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**142**	**132 741**	**53 180**	**13 112**	**1 360**	**26.1**	**3.5**
541	Professional, scientific, & technical services	142	132 741	53 180	13 112	1 360	26.1	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	13 780	5 377	1 254	172	16.9	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	13 780	5 377	1 254	172	16.9	2.7
541211	Offices of certified public accountants	14	12 282	4 722	1 107	130	14.5	–
5413	Architectural, engineering, & related services	24	31 979	15 226	3 445	367	23.6	2.1
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
54133	Engineering services	17	22 149	11 760	2 523	267	31.1	3.1
541330	Engineering services	17	22 149	11 760	2 523	267	31.1	3.1
5414	Specialized design services	7	17 617	5 326	1 514	136	74.6	–
54143	Graphic design services	6	D	D	D	c	D	D
541430	Graphic design services	6	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5414302	Commercial art	2	D	D	D	a	D	D
5415	Computer systems design & related services	19	43 826	19 197	5 101	378	12.3	1.4
54151	Computer systems design & related services	19	43 826	19 197	5 101	378	12.3	1.4
541511	Custom computer programming services	7	7 532	5 186	773	85	.4	.2
541512	Computer systems design services	7	33 586	12 498	3 968	254	7.8	1.7
5415121	Computer systems integrators	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	23	6 286	2 779	616	113	18.0	8.4
54161	Management consulting services	18	5 403	2 458	576	108	20.9	.2
5418	Advertising & related services	17	13 597	3 798	854	116	18.9	17.1
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	2 613	483	98	35	9.8	.3
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	KIRTLAND, OH							
54	**Professional, scientific, & technical services**	**13**	**5 898**	**2 989**	**715**	**70**	**7.0**	**16.1**
541	Professional, scientific, & technical services	13	5 898	2 989	715	70	7.0	16.1
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	LAKEMORE, OH							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAKEWOOD, OH							
54	**Professional, scientific, & technical services**	**110**	**35 964**	**16 571**	**3 298**	**526**	**40.8**	**3.0**
541	Professional, scientific, & technical services	110	35 964	16 571	3 298	526	40.8	3.0
5411	Legal services	30	5 112	1 805	368	72	44.2	9.1
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	9 517	6 056	1 443	242	15.4	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	9 517	6 056	1 443	242	15.4	2.5
541211	Offices of certified public accountants	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services	17	8 929	4 994	651	97	39.3	–
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
5415	Computer systems design & related services	11	4 483	1 144	254	28	36.0	2.5
54151	Computer systems design & related services	11	4 483	1 144	254	28	36.0	2.5
5418	Advertising & related services	11	3 818	1 297	301	39	62.1	1.9
54189	Other services related to advertising	5	2 360	837	204	27	46.1	3.1
541890	Other services related to advertising	5	2 360	837	204	27	46.1	3.1
	LANCASTER, OH							
54	**Professional, scientific, & technical services**	**79**	**22 906**	**8 842**	**2 022**	**337**	**33.8**	**3.4**
541	Professional, scientific, & technical services	79	22 906	8 842	2 022	337	33.8	3.4
5411	Legal services	37	9 714	3 091	724	135	23.4	3.6
54111	Offices of lawyers	33	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	6 548	3 543	827	113	18.6	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	6 548	3 543	827	113	18.6	3.4
541211	Offices of certified public accountants	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services	6	1 833	753	143	30	73.6	–
5418	Advertising & related services	7	2 660	736	161	30	58.2	8.0
	LEBANON, OH							
54	**Professional, scientific, & technical services**	**35**	**9 046**	**2 662**	**556**	**105**	**60.4**	**.7**
541	Professional, scientific, & technical services	35	9 046	2 662	556	105	60.4	.7
5411	Legal services	15	4 812	940	199	46	55.1	–
54111	Offices of lawyers	15	4 812	940	199	46	55.1	–
541110	Offices of lawyers	15	4 812	940	199	46	55.1	–
5411101	Offices of lawyers (except legal aid societies)	15	4 812	940	199	46	55.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 486	415	114	28	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 486	415	114	28	100.0	–
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	LEXINGTON, OH							
54	**Professional, scientific, & technical services**	**9**	**1 628**	**705**	**130**	**23**	**29.4**	**43.9**
541	Professional, scientific, & technical services	9	1 628	705	130	23	29.4	43.9
	LIMA, OH							
54	**Professional, scientific, & technical services**	**98**	**38 452**	**14 202**	**3 231**	**556**	**45.5**	**3.0**
541	Professional, scientific, & technical services	98	38 452	14 202	3 231	556	45.5	3.0
5411	Legal services	59	14 474	5 080	1 043	200	61.0	5.5
54111	Offices of lawyers	58	D	D	D	c	D	D
541110	Offices of lawyers	58	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	58	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 857	1 888	458	84	41.5	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 857	1 888	458	84	41.5	2.6
5413	Architectural, engineering, & related services	12	14 013	5 500	1 304	197	25.4	–
54138	Testing laboratories	3	9 761	3 743	954	147	–	–
541380	Testing laboratories	3	9 761	3 743	954	147	–	–
5418	Advertising & related services	8	D	D	D	b	D	D
	LINCOLN HEIGHTS, OH							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	b	D	D
	LISBON, OH							
54	**Professional, scientific, & technical services**	**9**	**1 834**	**716**	**159**	**26**	**43.7**	**19.3**
541	Professional, scientific, & technical services	9	1 834	716	159	26	43.7	19.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOCKLAND, OH							
54	**Professional, scientific, & technical services**	**10**	**2 176**	**370**	**82**	**19**	**75.0**	**13.5**
541	Professional, scientific, & technical services	10	2 176	370	82	19	75.0	13.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
541213	Tax return preparation services	1	D	D	D	a	D	D
	LODI, OH							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	LOGAN, OH							
54	**Professional, scientific, & technical services**	**15**	**2 736**	**941**	**202**	**52**	**68.4**	**12.8**
541	Professional, scientific, & technical services	15	2 736	941	202	52	68.4	12.8
	LONDON, OH							
54	**Professional, scientific, & technical services**	**18**	**3 082**	**1 033**	**292**	**60**	**35.8**	**15.7**
541	Professional, scientific, & technical services	18	3 082	1 033	292	60	35.8	15.7
	LORAIN, OH							
54	**Professional, scientific, & technical services**	**66**	**39 243**	**20 784**	**3 675**	**782**	**16.8**	**28.1**
541	Professional, scientific, & technical services	66	39 243	20 784	3 675	782	16.8	28.1
5411	Legal services	35	16 049	8 187	1 249	172	23.0	1.2
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	16 974	9 778	1 788	517	4.3	58.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	16 974	9 778	1 788	517	4.3	58.9
541213	Tax return preparation services	1	D	D	D	e	D	D
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	2 197	1 056	255	32	40.1	15.0
	LORDSTOWN, OH							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
54161	Management consulting services	1	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
	LOUDONVILLE, OH *							
54	**Professional, scientific, & technical services**	**3**	**374**	**127**	**36**	**12**	**100.0**	**–**
	LOUDONVILLE, OH (ASHLAND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**374**	**127**	**36**	**12**	**100.0**	**–**
	LOUISVILLE, OH							
54	**Professional, scientific, & technical services**	**7**	**1 284**	**394**	**85**	**22**	**55.0**	**3.5**
541	Professional, scientific, & technical services	7	1 284	394	85	22	55.0	3.5
	LOVELAND, OH *							
54	**Professional, scientific, & technical services**	**32**	**12 402**	**2 327**	**550**	**72**	**40.8**	**2.1**
541	Professional, scientific, & technical services	32	12 402	2 327	550	72	40.8	2.1
5413	Architectural, engineering, & related services	3	1 475	189	58	5	100.0	–
5416	Management, scientific, & technical consulting services	9	6 462	906	247	31	7.2	–
54161	Management consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	3	1 424	180	19	3	D	–
54189	Other services related to advertising	3	1 424	180	19	3	D	–
541890	Other services related to advertising	3	1 424	180	19	3	D	–
5419	Other professional, scientific, & technical services	5	1 656	627	152	19	47.6	4.1
	LOVELAND, OH (CLERMONT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7**	**1 838**	**551**	**152**	**21**	**55.4**	**1.1**
541	Professional, scientific, & technical services	7	1 838	551	152	21	55.4	1.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOVELAND, OH (HAMILTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**22**	**9 601**	**1 643**	**385**	**48**	**39.5**	**2.5**
541	Professional, scientific, & technical services	22	9 601	1 643	385	48	39.5	2.5
5416	Management, scientific, & technical consulting services	8	D	D	D	b	D	D
54161	Management consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	3	1 424	180	19	3	D	–
54189	Other services related to advertising	3	1 424	180	19	3	D	–
541890	Other services related to advertising	3	1 424	180	19	3	D	–
	LOVELAND, OH (WARREN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**963**	**133**	**13**	**3**	**D**	**–**
541	Professional, scientific, & technical services	3	963	133	13	3	D	–
	LYNDHURST, OH							
54	**Professional, scientific, & technical services**	**58**	**12 626**	**4 368**	**795**	**162**	**60.3**	**3.3**
541	Professional, scientific, & technical services	58	12 626	4 368	795	162	60.3	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	4 048	1 831	424	53	40.1	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	4 048	1 831	424	53	40.1	1.6
541211	Offices of certified public accountants	13	3 724	1 711	398	42	35.4	1.3
5413	Architectural, engineering, & related services	9	2 679	977	136	33	87.1	.6
	MACEDONIA, OH							
54	**Professional, scientific, & technical services**	**17**	**28 103**	**9 237**	**1 692**	**211**	**9.5**	**59.3**
541	Professional, scientific, & technical services	17	28 103	9 237	1 692	211	9.5	59.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
5415	Computer systems design & related services	8	20 101	5 029	901	70	4.0	82.8
54151	Computer systems design & related services	8	20 101	5 029	901	70	4.0	82.8
5416	Management, scientific, & technical consulting services	3	5 572	2 487	450	114	D	–
54161	Management consulting services	3	5 572	2 487	450	114	D	–
	MADEIRA, OH							
54	**Professional, scientific, & technical services**	**25**	**5 882**	**1 575**	**388**	**50**	**90.7**	**9.3**
541	Professional, scientific, & technical services	25	5 882	1 575	388	50	90.7	9.3
5413	Architectural, engineering, & related services	3	1 374	213	47	9	100.0	–
	MADISON, OH							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MANSFIELD, OH							
54	**Professional, scientific, & technical services**	**111**	**42 700**	**17 413**	**3 910**	**673**	**30.8**	**6.8**
541	Professional, scientific, & technical services	111	42 700	17 413	3 910	673	30.8	6.8
5411	Legal services	46	13 911	5 562	1 296	182	30.6	.9
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	8 654	3 617	961	234	34.1	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	8 654	3 617	961	234	34.1	.8
541211	Offices of certified public accountants	16	D	D	D	c	D	D
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	16	10 937	5 172	950	147	29.2	–
54131	Architectural services	7	4 905	2 080	451	61	37.9	–
541310	Architectural services	7	4 905	2 080	451	61	37.9	–
5418	Advertising & related services	8	5 715	2 138	460	51	25.9	34.9
	MAPLE HEIGHTS, OH							
54	**Professional, scientific, & technical services**	**12**	**3 060**	**1 179**	**250**	**47**	**86.4**	**–**
541	Professional, scientific, & technical services	12	3 060	1 179	250	47	86.4	–
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	MARIEMONT, OH							
54	**Professional, scientific, & technical services**	**15**	**2 079**	**679**	**105**	**26**	**64.1**	**14.9**
541	Professional, scientific, & technical services	15	2 079	679	105	26	64.1	14.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARIETTA, OH							
54	**Professional, scientific, & technical services**	**59**	**24 867**	**9 363**	**1 978**	**319**	**41.8**	**35.7**
541	Professional, scientific, & technical services	59	24 867	9 363	1 978	319	41.8	35.7
5411	Legal services	21	D	D	D	b	D	D
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	D	D	D	c	D	D
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	MARION, OH							
54	**Professional, scientific, & technical services**	**56**	**17 666**	**6 705**	**1 639**	**313**	**37.9**	**3.7**
541	Professional, scientific, & technical services	56	17 666	6 705	1 639	313	37.9	3.7
5411	Legal services	21	3 374	1 234	280	50	45.3	14.6
54111	Offices of lawyers	21	3 374	1 234	280	50	45.3	14.6
541110	Offices of lawyers	21	3 374	1 234	280	50	45.3	14.6
5411101	Offices of lawyers (except legal aid societies)	21	3 374	1 234	280	50	45.3	14.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	D	D	D	c	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
	MARTINS FERRY, OH							
54	**Professional, scientific, & technical services**	**9**	**2 870**	**933**	**197**	**39**	**12.4**	**.7**
541	Professional, scientific, & technical services	9	2 870	933	197	39	12.4	.7
	MARYSVILLE, OH							
54	**Professional, scientific, & technical services**	**22**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	22	D	D	D	e	D	D
5411	Legal services	11	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D
5417	Scientific research & development services	2	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	c	D	D
	MASON, OH							
54	**Professional, scientific, & technical services**	**39**	**117 707**	**31 875**	**7 503**	**895**	**3.7**	**4.6**
541	Professional, scientific, & technical services	39	117 707	31 875	7 503	895	3.7	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	12 076	5 817	1 339	116	2.7	3.4
54133	Engineering services	7	D	D	D	b	D	D
541330	Engineering services	7	D	D	D	b	D	D
5415	Computer systems design & related services	5	D	D	D	c	D	D
54151	Computer systems design & related services	5	D	D	D	c	D	D
541512	Computer systems design services	1	D	D	D	c	D	D
5415121	Computer systems integrators	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	6	4 356	2 450	376	43	16.3	–
54161	Management consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	c	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MASSILLON, OH							
54	**Professional, scientific, & technical services**	**42**	**14 999**	**6 632**	**1 466**	**253**	**30.2**	**14.4**
541	Professional, scientific, & technical services	42	14 999	6 632	1 466	253	30.2	14.4
5411	Legal services	15	3 365	1 378	257	46	33.1	–
54111	Offices of lawyers	15	3 365	1 378	257	46	33.1	–
541110	Offices of lawyers	15	3 365	1 378	257	46	33.1	–
5411101	Offices of lawyers (except legal aid societies)	15	3 365	1 378	257	46	33.1	–
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
5414	Specialized design services	3	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	7	2 503	394	92	59	86.2	4.8
54192	Photographic services	7	2 503	394	92	59	86.2	4.8
541921	Photographic studios, portrait	7	2 503	394	92	59	86.2	4.8
	MAUMEE, OH							
54	**Professional, scientific, & technical services**	**66**	**136 487**	**74 762**	**17 212**	**1 674**	**6.9**	**8.0**
541	Professional, scientific, & technical services	66	136 487	74 762	17 212	1 674	6.9	8.0
5411	Legal services	8	2 869	815	179	25	68.4	5.3
54111	Offices of lawyers	8	2 869	815	179	25	68.4	5.3
541110	Offices of lawyers	8	2 869	815	179	25	68.4	5.3
5411101	Offices of lawyers (except legal aid societies)	8	2 869	815	179	25	68.4	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	8 691	4 938	1 125	112	11.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	8 691	4 938	1 125	112	11.4	–
541211	Offices of certified public accountants	6	D	D	D	b	D	D
541213	Tax return preparation services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	17	57 689	33 166	8 518	727	2.4	1.2
54133	Engineering services	11	51 769	30 382	7 960	646	2.4	1.1
541330	Engineering services	11	51 769	30 382	7 960	646	2.4	1.1
5415	Computer systems design & related services	7	22 408	7 836	1 477	102	.7	44.5
54151	Computer systems design & related services	7	22 408	7 836	1 477	102	.7	44.5
541511	Custom computer programming services	2	D	D	D	b	D	D
541512	Computer systems design services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	16 287	9 477	1 819	217	10.7	.3
54161	Management consulting services	6	D	D	D	c	D	D
541612	Human resources & executive search consulting services	1	D	D	D	c	D	D
5416122	Executive placement services	1	D	D	D	c	D	D
5418	Advertising & related services	4	17 108	13 643	2 985	338	4.7	–
54189	Other services related to advertising	2	D	D	D	e	D	D
541890	Other services related to advertising	2	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
	MAYFIELD, OH							
54	**Professional, scientific, & technical services**	**35**	**34 003**	**16 368**	**4 347**	**351**	**16.9**	**31.2**
541	Professional, scientific, & technical services	35	34 003	16 368	4 347	351	16.9	31.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	10 784	8 111	2 474	143	9.2	78.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	10 784	8 111	2 474	143	9.2	78.3
541219	Other accounting services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	6	6 298	2 534	573	66	37.5	26.0
5415	Computer systems design & related services	7	6 796	3 102	654	76	20.9	1.0
54151	Computer systems design & related services	7	6 796	3 102	654	76	20.9	1.0
541512	Computer systems design services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	6 031	2 010	511	44	11.4	7.7
54162	Environmental consulting services	1	D	D	D	a	D	D
541620	Environmental consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MAYFIELD HEIGHTS, OH							
54	**Professional, scientific, & technical services**	**56**	**74 747**	**31 407**	**7 223**	**1 064**	**8.7**	**3.9**
541	Professional, scientific, & technical services	56	74 747	31 407	7 223	1 064	8.7	3.9
5411	Legal services	15	9 792	3 480	691	105	3.3	21.9
54111	Offices of lawyers	15	9 792	3 480	691	105	3.3	21.9
541110	Offices of lawyers	15	9 792	3 480	691	105	3.3	21.9
5411101	Offices of lawyers (except legal aid societies)	15	9 792	3 480	691	105	3.3	21.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	7 389	3 174	942	511	36.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	7 389	3 174	942	511	36.5	–
541213	Tax return preparation services	1	D	D	D	e	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	6 146	2 981	739	66	13.5	2.8
5415	Computer systems design & related services	11	22 826	12 849	3 030	161	3.2	.3
54151	Computer systems design & related services	11	22 826	12 849	3 030	161	3.2	.3
541512	Computer systems design services	5	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	8	D	D	D	c	D	D
54161	Management consulting services	6	D	D	D	c	D	D
541612	Human resources & executive search consulting services	5	D	D	D	c	D	D
5416122	Executive placement services	2	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	3	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	MEDINA, OH							
54	**Professional, scientific, & technical services**	**90**	**28 967**	**11 311**	**2 274**	**380**	**41.9**	**3.3**
541	Professional, scientific, & technical services	90	28 967	11 311	2 274	380	41.9	3.3
5411	Legal services	40	11 660	4 781	924	177	33.2	–
54111	Offices of lawyers	29	8 469	3 333	630	120	38.6	–
541110	Offices of lawyers	29	8 469	3 333	630	120	38.6	–
5411101	Offices of lawyers (except legal aid societies)	29	8 469	3 333	630	120	38.6	–
54119	Other legal services	11	3 191	1 448	294	57	19.0	–
541191	Title abstract & settlement offices	11	3 191	1 448	294	57	19.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	5 538	2 415	488	75	29.6	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	5 538	2 415	488	75	29.6	2.5
541211	Offices of certified public accountants	10	4 884	2 163	429	47	25.7	–
5413	Architectural, engineering, & related services	9	5 355	2 455	509	69	64.3	–
	MENTOR, OH							
54	**Professional, scientific, & technical services**	**140**	**62 782**	**23 744**	**5 965**	**659**	**33.6**	**7.4**
541	Professional, scientific, & technical services	140	62 782	23 744	5 965	659	33.6	7.4
5411	Legal services	24	5 537	1 508	268	63	47.8	1.2
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	6 280	2 884	619	92	23.9	20.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	6 280	2 884	619	92	23.9	20.4
541211	Offices of certified public accountants	17	5 604	2 567	535	72	20.1	17.4
5413	Architectural, engineering, & related services	33	29 892	12 937	3 117	298	30.4	1.6
54133	Engineering services	21	21 194	9 251	2 145	200	38.2	2.2
541330	Engineering services	21	21 194	9 251	2 145	200	38.2	2.2
54138	Testing laboratories	4	7 059	3 219	845	78	10.5	–
541380	Testing laboratories	4	7 059	3 219	845	78	10.5	–
5414	Specialized design services	6	2 008	565	125	20	40.6	–
5415	Computer systems design & related services	12	9 954	3 073	1 277	65	28.4	19.3
54151	Computer systems design & related services	12	9 954	3 073	1 277	65	28.4	19.3
541512	Computer systems design services	6	D	D	D	b	D	D
5418	Advertising & related services	9	3 847	921	185	41	16.1	17.6
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	MENTOR-ON-THE-LAKE, OH							
54	**Professional, scientific, & technical services**	**8**	**1 129**	**435**	**110**	**20**	**65.7**	**14.8**
541	Professional, scientific, & technical services	8	1 129	435	110	20	65.7	14.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MIAMISBURG, OH							
54	**Professional, scientific, & technical services**	**47**	**44 100**	**14 737**	**3 177**	**483**	**15.2**	**10.6**
541	Professional, scientific, & technical services	47	44 100	14 737	3 177	483	15.2	10.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	2 193	777	271	182	39.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	2 193	777	271	182	39.0	–
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	18 795	5 824	1 199	149	15.1	24.1
54133	Engineering services	6	17 311	5 124	1 031	112	8.5	26.2
541330	Engineering services	6	17 311	5 124	1 031	112	8.5	26.2
5414	Specialized design services	5	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	2	D	D	D	b	D	D
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	5 131	2 651	569	52	9.9	–
54161	Management consulting services	5	D	D	D	b	D	D
	MIDDLEBURG HEIGHTS, OH							
54	**Professional, scientific, & technical services**	**79**	**50 880**	**21 827**	**4 374**	**556**	**25.2**	**8.6**
541	Professional, scientific, & technical services	79	50 880	21 827	4 374	556	25.2	8.6
5411	Legal services	13	3 241	1 282	320	59	22.6	2.3
54111	Offices of lawyers	13	3 241	1 282	320	59	22.6	2.3
541110	Offices of lawyers	13	3 241	1 282	320	59	22.6	2.3
5411101	Offices of lawyers (except legal aid societies)	13	3 241	1 282	320	59	22.6	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	4 214	1 952	416	72	64.7	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	4 214	1 952	416	72	64.7	7.3
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	23 655	9 582	1 971	212	21.2	1.0
54133	Engineering services	13	12 504	5 818	1 187	118	37.9	2.0
541330	Engineering services	13	12 504	5 818	1 187	118	37.9	2.0
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5415	Computer systems design & related services	9	10 957	5 381	953	87	13.9	23.5
54151	Computer systems design & related services	9	10 957	5 381	953	87	13.9	23.5
541511	Custom computer programming services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	4 274	2 262	425	82	47.3	6.3
54161	Management consulting services	6	2 827	1 710	325	70	56.1	–
5418	Advertising & related services	4	2 270	363	80	17	8.4	38.0
	MIDDLEPORT, OH							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MIDDLETOWN, OH *							
54	**Professional, scientific, & technical services**	**73**	**92 760**	**20 643**	**6 863**	**557**	**13.5**	**.3**
541	Professional, scientific, & technical services	73	92 760	20 643	6 863	557	13.5	.3
5411	Legal services	30	9 482	3 347	685	129	31.5	2.0
54111	Offices of lawyers	30	9 482	3 347	685	129	31.5	2.0
541110	Offices of lawyers	30	9 482	3 347	685	129	31.5	2.0
5411101	Offices of lawyers (except legal aid societies)	30	9 482	3 347	685	129	31.5	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
541211	Offices of certified public accountants	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5415	Computer systems design & related services	5	D	D	D	c	D	D
54151	Computer systems design & related services	5	D	D	D	c	D	D
541513	Computer facilities management services	1	D	D	D	c	D	D
	MIDDLETOWN, OH (BUTLER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**70**	**90 501**	**19 491**	**6 657**	**534**	**11.4**	**.3**
541	Professional, scientific, & technical services	70	90 501	19 491	6 657	534	11.4	.3
5411	Legal services	29	D	D	D	c	D	D
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
541211	Offices of certified public accountants	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5415	Computer systems design & related services	5	D	D	D	c	D	D
54151	Computer systems design & related services	5	D	D	D	c	D	D
541513	Computer facilities management services	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MIDDLETOWN, OH (WARREN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**2 259**	**1 152**	**206**	**23**	**100.0**	**–**
541	Professional, scientific, & technical services	3	2 259	1 152	206	23	100.0	–
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	MILFORD, OH *							
54	**Professional, scientific, & technical services**	**45**	**40 290**	**15 932**	**3 285**	**385**	**22.2**	**27.3**
541	Professional, scientific, & technical services	45	40 290	15 932	3 285	385	22.2	27.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	5 112	2 736	487	56	8.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	5 112	2 736	487	56	8.2	–
541211	Offices of certified public accountants	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	14 376	5 499	1 184	147	17.7	38.8
54133	Engineering services	10	D	D	D	b	D	D
541330	Engineering services	10	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	8	D	D	D	b	D	D
54161	Management consulting services	6	D	D	D	b	D	D
541613	Marketing consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	MILFORD, OH (CLERMONT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**43**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	43	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	5 112	2 736	487	56	8.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	5 112	2 736	487	56	8.2	–
541211	Offices of certified public accountants	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	D	D	D	c	D	D
54133	Engineering services	9	D	D	D	b	D	D
541330	Engineering services	9	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	D	D	D	b	D	D
54161	Management consulting services	6	D	D	D	b	D	D
541613	Marketing consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	MILFORD, OH (HAMILTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MILLERSBURG, OH							
54	**Professional, scientific, & technical services**	**19**	**4 646**	**1 714**	**398**	**82**	**38.9**	**–**
541	Professional, scientific, & technical services	19	4 646	1 714	398	82	38.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	MINERVA, OH *							
54	**Professional, scientific, & technical services**	**13**	**2 415**	**701**	**152**	**48**	**75.7**	**1.9**
541	Professional, scientific, & technical services	13	2 415	701	152	48	75.7	1.9
	MINERVA, OH (CARROLL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	MINERVA, OH (STARK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	MINSTER, OH							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	MOGADORE, OH *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOGADORE, OH (SUMMIT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MONROE, OH *							
54	**Professional, scientific, & technical services**	**8**	**2 580**	**906**	**145**	**30**	**63.8**	**13.3**
541	Professional, scientific, & technical services	8	2 580	906	145	30	63.8	13.3
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	MONROE, OH (BUTLER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	MONROE, OH (WARREN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	MONTGOMERY, OH							
54	**Professional, scientific, & technical services**	**96**	**67 119**	**25 690**	**5 840**	**677**	**25.3**	**6.6**
541	Professional, scientific, & technical services	96	67 119	25 690	5 840	677	25.3	6.6
5411	Legal services	13	3 930	1 448	263	49	57.4	3.3
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	5 706	2 876	689	123	46.2	15.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	5 706	2 876	689	123	46.2	15.5
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	13 370	4 697	1 071	105	20.7	2.0
54133	Engineering services	12	11 252	4 104	948	88	14.0	2.3
541330	Engineering services	12	11 252	4 104	948	88	14.0	2.3
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	16	25 868	9 446	2 030	216	19.9	2.5
54151	Computer systems design & related services	16	25 868	9 446	2 030	216	19.9	2.5
541512	Computer systems design services	6	D	D	D	c	D	D
5415121	Computer systems integrators	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	22	6 472	2 822	513	63	52.5	10.4
54161	Management consulting services	18	5 703	2 527	442	52	57.8	–
5418	Advertising & related services	4	5 168	1 900	702	32	–	21.7
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	MONTPELIER, OH							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	MORAINE, OH							
54	**Professional, scientific, & technical services**	**39**	**100 135**	**32 677**	**7 989**	**900**	**4.0**	**46.2**
541	Professional, scientific, & technical services	39	100 135	32 677	7 989	900	4.0	46.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	8 369	3 444	787	131	10.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	8 369	3 444	787	131	10.9	–
541219	Other accounting services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5415	Computer systems design & related services	9	30 722	12 745	3 229	308	3.4	.8
54151	Computer systems design & related services	9	30 722	12 745	3 229	308	3.4	.8
541511	Custom computer programming services	1	D	D	D	c	D	D
541512	Computer systems design services	7	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	8	9 613	3 086	522	33	9.1	32.1
54161	Management consulting services	7	D	D	D	b	D	D
541613	Marketing consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	6	D	D	D	e	D	D
54184	Media representatives	2	D	D	D	c	D	D
541840	Media representatives	2	D	D	D	c	D	D
5418402	Publishers' advertising representatives	2	D	D	D	c	D	D
	MORELAND HILLS, OH							
54	**Professional, scientific, & technical services**	**14**	**2 069**	**657**	**57**	**14**	**83.4**	**16.6**
541	Professional, scientific, & technical services	14	2 069	657	57	14	83.4	16.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOUNT GILEAD, OH							
54	**Professional, scientific, & technical services**	**9**	**1 588**	**512**	**124**	**39**	**30.9**	**25.3**
541	Professional, scientific, & technical services	9	1 588	512	124	39	30.9	25.3
	MOUNT HEALTHY, OH							
54	**Professional, scientific, & technical services**	**11**	**5 793**	**2 085**	**609**	**87**	**7.9**	**4.2**
541	Professional, scientific, & technical services	11	5 793	2 085	609	87	7.9	4.2
5414	Specialized design services	1	D	D	D	a	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
	MOUNT VERNON, OH							
54	**Professional, scientific, & technical services**	**26**	**8 498**	**3 809**	**861**	**150**	**32.4**	**5.1**
541	Professional, scientific, & technical services	26	8 498	3 809	861	150	32.4	5.1
5411	Legal services	12	2 790	705	167	38	70.5	–
54111	Offices of lawyers	12	2 790	705	167	38	70.5	–
541110	Offices of lawyers	12	2 790	705	167	38	70.5	–
5411101	Offices of lawyers (except legal aid societies)	12	2 790	705	167	38	70.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
	MUNROE FALLS, OH							
54	**Professional, scientific, & technical services**	**14**	**2 275**	**663**	**169**	**32**	**58.1**	**18.3**
541	Professional, scientific, & technical services	14	2 275	663	169	32	58.1	18.3
	NAPOLEON, OH							
54	**Professional, scientific, & technical services**	**19**	**4 088**	**1 302**	**370**	**74**	**57.0**	**2.3**
541	Professional, scientific, & technical services	19	4 088	1 302	370	74	57.0	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	NELSONVILLE, OH							
54	**Professional, scientific, & technical services**	**4**	**834**	**376**	**103**	**14**	**30.7**	**–**
	NEW ALBANY, OH							
54	**Professional, scientific, & technical services**	**5**	**3 967**	**834**	**156**	**13**	**15.3**	**4.5**
541	Professional, scientific, & technical services	5	3 967	834	156	13	15.3	4.5
5416	Management, scientific, & technical consulting services	3	D	D	D	a	D	D
54161	Management consulting services	3	D	D	D	a	D	D
	NEWARK, OH							
54	**Professional, scientific, & technical services**	**88**	**40 488**	**16 644**	**4 036**	**821**	**28.1**	**.8**
541	Professional, scientific, & technical services	88	40 488	16 644	4 036	821	28.1	.8
5411	Legal services	40	9 434	3 430	745	157	52.4	1.8
54111	Offices of lawyers	38	D	D	D	c	D	D
541110	Offices of lawyers	38	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	6 857	3 804	994	358	44.9	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	6 857	3 804	994	358	44.9	2.3
541213	Tax return preparation services	2	D	D	D	e	D	D
5413	Architectural, engineering, & related services	13	18 420	7 781	1 908	227	6.4	–
54138	Testing laboratories	1	D	D	D	b	D	D
541380	Testing laboratories	1	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	NEW BOSTON, OH							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
	NEW BREMEN, OH							
54	**Professional, scientific, & technical services**	**4**	**337**	**163**	**40**	**9**	**68.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW CARLISLE, OH							
54	**Professional, scientific, & technical services**	**10**	**2 564**	**794**	**74**	**19**	**32.5**	**53.5**
541	Professional, scientific, & technical services	10	2 564	794	74	19	32.5	53.5
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5418903	Sign painting & lettering shop	2	D	D	D	a	D	D
	NEWCOMERSTOWN, OH							
54	**Professional, scientific, & technical services**	**4**	**966**	**263**	**58**	**21**	**71.2**	**–**
541	Professional, scientific, & technical services	4	966	263	58	21	71.2	–
	NEW LEBANON, OH							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	NEW LEXINGTON, OH							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	NEW LONDON, OH							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	NEW PHILADELPHIA, OH							
54	**Professional, scientific, & technical services**	**44**	**16 078**	**8 802**	**2 028**	**279**	**17.8**	**8.3**
541	Professional, scientific, & technical services	44	16 078	8 802	2 028	279	17.8	8.3
5411	Legal services	21	6 656	3 252	923	104	12.5	16.7
54111	Offices of lawyers	21	6 656	3 252	923	104	12.5	16.7
541110	Offices of lawyers	21	6 656	3 252	923	104	12.5	16.7
5411101	Offices of lawyers (except legal aid societies)	21	6 656	3 252	923	104	12.5	16.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 122	2 144	453	68	21.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 122	2 144	453	68	21.7	–
5413	Architectural, engineering, & related services	7	4 729	2 953	547	78	11.0	4.9
	NEW RICHMOND, OH							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	NEWTON FALLS, OH							
54	**Professional, scientific, & technical services**	**7**	**1 184**	**879**	**141**	**16**	**76.3**	**3.0**
541	Professional, scientific, & technical services	7	1 184	879	141	16	76.3	3.0
	NILES, OH							
54	**Professional, scientific, & technical services**	**27**	**6 872**	**2 455**	**595**	**134**	**50.3**	**7.3**
541	Professional, scientific, & technical services	27	6 872	2 455	595	134	50.3	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
	NORTH BALTIMORE, OH							
54	**Professional, scientific, & technical services**	**4**	**462**	**95**	**22**	**9**	**100.0**	**–**
	NORTH CANTON, OH							
54	**Professional, scientific, & technical services**	**44**	**11 516**	**4 303**	**926**	**147**	**48.1**	**2.7**
541	Professional, scientific, & technical services	44	11 516	4 303	926	147	48.1	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 640	603	136	21	75.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 640	603	136	21	75.3	–
5413	Architectural, engineering, & related services	5	1 550	652	132	17	58.3	2.1
5418	Advertising & related services	5	3 386	1 310	266	32	1.7	–
	NORTH COLLEGE HILL, OH							
54	**Professional, scientific, & technical services**	**8**	**769**	**231**	**61**	**15**	**89.1**	**–**
	NORTHFIELD, OH							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTH KINGSVILLE, OH							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	NORTH OLMSTED, OH							
54	**Professional, scientific, & technical services**	**70**	**33 443**	**15 701**	**3 395**	**466**	**25.6**	**7.9**
541	Professional, scientific, & technical services	70	33 443	15 701	3 395	466	25.6	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 267	2 879	748	124	22.2	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 267	2 879	748	124	22.2	.4
5413	Architectural, engineering, & related services	15	13 823	6 653	1 359	134	17.8	4.6
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
5415	Computer systems design & related services	13	6 752	3 611	734	102	21.7	25.4
54151	Computer systems design & related services	13	6 752	3 611	734	102	21.7	25.4
5418	Advertising & related services	5	2 481	597	112	30	59.5	–
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	NORTH RIDGEVILLE, OH							
54	**Professional, scientific, & technical services**	**25**	**4 645**	**1 822**	**325**	**62**	**40.6**	**20.2**
541	Professional, scientific, & technical services	25	4 645	1 822	325	62	40.6	20.2
	NORTH ROYALTON, OH							
54	**Professional, scientific, & technical services**	**50**	**21 568**	**5 102**	**1 021**	**148**	**91.0**	**3.5**
541	Professional, scientific, & technical services	50	21 568	5 102	1 021	148	91.0	3.5
5413	Architectural, engineering, & related services	13	13 857	3 116	644	82	92.2	.3
54133	Engineering services	7	D	D	D	b	D	D
541330	Engineering services	7	D	D	D	b	D	D
5418	Advertising & related services	5	1 589	225	43	5	90.7	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5418903	Sign painting & lettering shop	1	D	D	D	a	D	D
	NORTHWOOD, OH							
54	**Professional, scientific, & technical services**	**9**	**103 445**	**24 026**	**5 924**	**834**	**2.4**	**–**
541	Professional, scientific, & technical services	9	103 445	24 026	5 924	834	2.4	–
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
5417102	Research & development in the life sciences	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	f	D	D
54191	Marketing research & public opinion polling	2	D	D	D	f	D	D
541910	Marketing research & public opinion polling	2	D	D	D	f	D	D
	NORTON, OH *							
54	**Professional, scientific, & technical services**	**21**	**4 112**	**1 586**	**349**	**57**	**83.4**	**7.0**
541	Professional, scientific, & technical services	21	4 112	1 586	349	57	83.4	7.0
5413	Architectural, engineering, & related services	5	1 909	712	163	20	100.0	–
	NORTON, OH (SUMMIT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**21**	**4 112**	**1 586**	**349**	**57**	**83.4**	**7.0**
541	Professional, scientific, & technical services	21	4 112	1 586	349	57	83.4	7.0
5413	Architectural, engineering, & related services	5	1 909	712	163	20	100.0	–
	NORWALK, OH							
54	**Professional, scientific, & technical services**	**37**	**19 253**	**7 905**	**2 403**	**378**	**25.0**	**.5**
541	Professional, scientific, & technical services	37	19 253	7 905	2 403	378	25.0	.5
5411	Legal services	18	3 791	1 280	244	51	41.7	–
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	9 759	3 504	1 463	225	13.6	–
54136	Geophysical surveying & mapping services	1	D	D	D	c	D	D
541360	Geophysical surveying & mapping services	1	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORWOOD, OH							
54	**Professional, scientific, & technical services**	**27**	**11 039**	**4 374**	**988**	**158**	**62.3**	**9.8**
541	Professional, scientific, & technical services	27	11 039	4 374	988	158	62.3	9.8
5413	Architectural, engineering, & related services	6	4 053	1 351	224	39	94.3	2.3
5415	Computer systems design & related services	4	3 618	1 603	356	33	57.8	–
54151	Computer systems design & related services	4	3 618	1 603	356	33	57.8	–
	OAK HARBOR, OH							
54	**Professional, scientific, & technical services**	**6**	**1 267**	**319**	**78**	**18**	**67.2**	**–**
541	Professional, scientific, & technical services	6	1 267	319	78	18	67.2	–
	OAKWOOD, OH (MONTGOMERY COUNTY)							
54	**Professional, scientific, & technical services**	**23**	**4 075**	**1 188**	**293**	**48**	**57.3**	**24.1**
541	Professional, scientific, & technical services	23	4 075	1 188	293	48	57.3	24.1
	OAKWOOD, OH (CUYAHOGA COUNTY)							
54	**Professional, scientific, & technical services**	**8**	**2 667**	**716**	**155**	**15**	**78.1**	**21.5**
541	Professional, scientific, & technical services	8	2 667	716	155	15	78.1	21.5
	OBERLIN, OH							
54	**Professional, scientific, & technical services**	**12**	**1 990**	**844**	**212**	**33**	**45.2**	**4.9**
541	Professional, scientific, & technical services	12	1 990	844	212	33	45.2	4.9
	OLMSTED FALLS, OH							
54	**Professional, scientific, & technical services**	**12**	**6 231**	**1 332**	**115**	**26**	**19.3**	**7.1**
541	Professional, scientific, & technical services	12	6 231	1 332	115	26	19.3	7.1
5418	Advertising & related services	1	D	D	D	a	D	D
	ONTARIO, OH							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
54133	Engineering services	1	D	D	D	a	D	D
541330	Engineering services	1	D	D	D	a	D	D
	ORANGE, OH							
54	**Professional, scientific, & technical services**	**14**	**12 667**	**4 566**	**1 140**	**101**	**24.2**	**10.1**
541	Professional, scientific, & technical services	14	12 667	4 566	1 140	101	24.2	10.1
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
541611	Administrative management & general management consulting service	2	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	OREGON, OH							
54	**Professional, scientific, & technical services**	**18**	**7 826**	**1 906**	**533**	**91**	**42.1**	**35.1**
541	Professional, scientific, & technical services	18	7 826	1 906	533	91	42.1	35.1
5418	Advertising & related services	1	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418903	Sign painting & lettering shop	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
	ORRVILLE, OH							
54	**Professional, scientific, & technical services**	**12**	**2 470**	**577**	**115**	**30**	**58.0**	**–**
541	Professional, scientific, & technical services	12	2 470	577	115	30	58.0	–
	OTTAWA, OH							
54	**Professional, scientific, & technical services**	**14**	**3 250**	**946**	**247**	**60**	**48.1**	**2.5**
541	Professional, scientific, & technical services	14	3 250	946	247	60	48.1	2.5
	OTTAWA HILLS, OH							
54	**Professional, scientific, & technical services**	**6**	**691**	**297**	**66**	**11**	**21.7**	**24.9**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OXFORD, OH							
54	**Professional, scientific, & technical services**	**19**	**6 088**	**2 695**	**658**	**109**	**35.5**	**.6**
541	Professional, scientific, & technical services	19	6 088	2 695	658	109	35.5	.6
5418	Advertising & related services	1	D	D	D	b	D	D
	PAINESVILLE, OH							
54	**Professional, scientific, & technical services**	**49**	**22 693**	**10 447**	**2 172**	**295**	**18.3**	**13.6**
541	Professional, scientific, & technical services	49	22 693	10 447	2 172	295	18.3	13.6
5411	Legal services	33	12 471	5 882	1 228	186	14.0	17.6
54111	Offices of lawyers	21	D	D	D	c	D	D
541110	Offices of lawyers	21	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	c	D	D
54119	Other legal services	12	D	D	D	b	D	D
541191	Title abstract & settlement offices	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	7	7 993	3 510	758	80	26.9	–
	PARMA, OH							
54	**Professional, scientific, & technical services**	**102**	**42 572**	**14 840**	**4 115**	**1 001**	**17.7**	**3.5**
541	Professional, scientific, & technical services	102	42 572	14 840	4 115	1 001	17.7	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	5 303	2 369	863	483	32.6	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	5 303	2 369	863	483	32.6	1.4
541213	Tax return preparation services	9	3 207	1 456	620	441	17.4	–
5413	Architectural, engineering, & related services	18	3 507	1 624	326	57	49.7	.4
5416	Management, scientific, & technical consulting services	12	D	D	D	c	D	D
54161	Management consulting services	10	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	c	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	1 429	538	130	38	16.2	1.6
541921	Photographic studios, portrait	8	1 429	538	130	38	16.2	1.6
	PARMA HEIGHTS, OH							
54	**Professional, scientific, & technical services**	**40**	**11 770**	**4 453**	**1 064**	**165**	**32.1**	**29.1**
541	Professional, scientific, & technical services	40	11 770	4 453	1 064	165	32.1	29.1
5411	Legal services	15	3 767	1 278	331	60	29.6	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 838	1 239	293	44	20.2	79.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 838	1 239	293	44	20.2	79.8
541211	Offices of certified public accountants	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	3 146	1 658	390	42	30.4	–
	PATASKALA, OH							
54	**Professional, scientific, & technical services**	**12**	**5 751**	**3 700**	**975**	**101**	**9.6**	**–**
541	Professional, scientific, & technical services	12	5 751	3 700	975	101	9.6	–
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	PAULDING, OH							
54	**Professional, scientific, & technical services**	**10**	**3 681**	**1 451**	**367**	**58**	**13.9**	**35.0**
541	Professional, scientific, & technical services	10	3 681	1 451	367	58	13.9	35.0
	PEPPER PIKE, OH							
54	**Professional, scientific, & technical services**	**44**	**21 533**	**8 044**	**1 310**	**145**	**48.2**	**17.2**
541	Professional, scientific, & technical services	44	21 533	8 044	1 310	145	48.2	17.2
5411	Legal services	11	9 361	4 684	718	70	35.3	–
54111	Offices of lawyers	11	9 361	4 684	718	70	35.3	–
541110	Offices of lawyers	11	9 361	4 684	718	70	35.3	–
5411101	Offices of lawyers (except legal aid societies)	11	9 361	4 684	718	70	35.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 739	936	188	25	57.9	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 739	936	188	25	57.9	2.2
5416	Management, scientific, & technical consulting services	8	5 104	1 163	225	17	28.1	71.9
54161	Management consulting services	5	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PERRYSBURG, OH							
54	**Professional, scientific, & technical services**	**60**	**29 817**	**11 040**	**2 543**	**247**	**29.2**	**6.0**
541	Professional, scientific, & technical services	60	29 817	11 040	2 543	247	29.2	6.0
5411	Legal services	15	3 846	906	200	38	38.5	–
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	6 799	2 358	487	52	40.4	16.0
5415	Computer systems design & related services	11	13 980	5 713	1 460	81	8.8	.3
54151	Computer systems design & related services	11	13 980	5 713	1 460	81	8.8	.3
541511	Custom computer programming services	4	D	D	D	b	D	D
	PICKERINGTON, OH *							
54	**Professional, scientific, & technical services**	**21**	**4 590**	**1 622**	**312**	**46**	**54.4**	**–**
541	Professional, scientific, & technical services	21	4 590	1 622	312	46	54.4	–
	PICKERINGTON, OH (FAIRFIELD COUNTY PART) *							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	b	D	D
	PICKERINGTON, OH (FRANKLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	PIQUA, OH							
54	**Professional, scientific, & technical services**	**28**	**8 337**	**4 048**	**797**	**120**	**17.9**	**27.9**
541	Professional, scientific, & technical services	28	8 337	4 048	797	120	17.9	27.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 541	1 442	328	58	24.7	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 541	1 442	328	58	24.7	2.4
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
	PLAIN CITY, OH *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	PLAIN CITY, OH (MADISON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	POLAND, OH							
54	**Professional, scientific, & technical services**	**11**	**7 418**	**1 486**	**269**	**49**	**27.0**	**–**
541	Professional, scientific, & technical services	11	7 418	1 486	269	49	27.0	–
5413	Architectural, engineering, & related services	3	5 417	1 058	195	31	–	–
	PORT CLINTON, OH							
54	**Professional, scientific, & technical services**	**23**	**4 935**	**1 872**	**404**	**71**	**52.7**	**–**
541	Professional, scientific, & technical services	23	4 935	1 872	404	71	52.7	–
5411	Legal services	15	3 395	1 460	298	41	36.3	–
	PORTSMOUTH, OH							
54	**Professional, scientific, & technical services**	**44**	**13 363**	**5 167**	**1 065**	**179**	**44.4**	**9.4**
541	Professional, scientific, & technical services	44	13 363	5 167	1 065	179	44.4	9.4
5411	Legal services	26	7 381	2 500	441	87	60.7	5.3
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 917	1 128	229	36	21.9	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 917	1 128	229	36	21.9	2.5
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	POWELL, OH							
54	**Professional, scientific, & technical services**	**25**	**9 420**	**4 304**	**1 034**	**155**	**25.4**	**3.5**
541	Professional, scientific, & technical services	25	9 420	4 304	1 034	155	25.4	3.5
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	D	D	D	b	D	D
54161	Management consulting services	8	D	D	D	b	D	D
	RAVENNA, OH							
54	**Professional, scientific, & technical services**	**37**	**12 009**	**4 322**	**1 013**	**162**	**33.3**	**6.4**
541	Professional, scientific, & technical services	37	12 009	4 322	1 013	162	33.3	6.4
5411	Legal services	28	6 547	1 621	382	86	58.1	4.7
54111	Offices of lawyers	24	4 643	952	221	58	75.2	6.6
541110	Offices of lawyers	24	4 643	952	221	58	75.2	6.6
5411101	Offices of lawyers (except legal aid societies)	24	4 643	952	221	58	75.2	6.6
5413	Architectural, engineering, & related services	4	2 790	1 051	242	40	–	16.6
	READING, OH							
54	**Professional, scientific, & technical services**	**28**	**15 999**	**6 152**	**1 400**	**184**	**35.6**	**2.3**
541	Professional, scientific, & technical services	28	15 999	6 152	1 400	184	35.6	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	11 607	4 398	1 095	120	18.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	11 607	4 398	1 095	120	18.5	–
5413	Architectural, engineering, & related services	7	1 783	758	119	20	86.1	–
	REYNOLDSBURG, OH *							
54	**Professional, scientific, & technical services**	**80**	**42 881**	**21 294**	**4 510**	**497**	**24.3**	**10.8**
541	Professional, scientific, & technical services	80	42 881	21 294	4 510	497	24.3	10.8
5411	Legal services	15	3 935	960	237	46	27.0	6.0
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 538	1 759	367	58	27.8	17.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 538	1 759	367	58	27.8	17.6
5413	Architectural, engineering, & related services	20	7 557	3 844	885	126	30.2	7.3
54137	Surveying & mapping (except geophysical) services	4	4 351	2 269	569	79	7.2	–
541370	Surveying & mapping (except geophysical) services	4	4 351	2 269	569	79	7.2	–
5415	Computer systems design & related services	21	D	D	D	c	D	D
54151	Computer systems design & related services	21	D	D	D	c	D	D
541512	Computer systems design services	9	7 761	2 609	547	89	51.5	10.5
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	b	D	D
541519	Other computer related services	4	D	D	D	c	D	D
	REYNOLDSBURG, OH (FRANKLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**77**	**42 772**	**21 256**	**4 507**	**494**	**24.3**	**10.7**
541	Professional, scientific, & technical services	77	42 772	21 256	4 507	494	24.3	10.7
5411	Legal services	15	3 935	960	237	46	27.0	6.0
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 538	1 759	367	58	27.8	17.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 538	1 759	367	58	27.8	17.6
5413	Architectural, engineering, & related services	19	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	4	4 351	2 269	569	79	7.2	–
541370	Surveying & mapping (except geophysical) services	4	4 351	2 269	569	79	7.2	–
5415	Computer systems design & related services	19	D	D	D	c	D	D
54151	Computer systems design & related services	19	D	D	D	c	D	D
541512	Computer systems design services	9	7 761	2 609	547	89	51.5	10.5
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	b	D	D
541519	Other computer related services	4	D	D	D	c	D	D
	REYNOLDSBURG, OH (LICKING COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**109**	**38**	**3**	**3**	**33.0**	**67.0**
	RICHFIELD, OH							
54	**Professional, scientific, & technical services**	**17**	**9 692**	**3 091**	**591**	**94**	**78.1**	**.6**
541	Professional, scientific, & technical services	17	9 692	3 091	591	94	78.1	.6
5413	Architectural, engineering, & related services	6	4 254	1 915	348	51	92.4	–
5418	Advertising & related services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RICHMOND HEIGHTS, OH							
54	**Professional, scientific, & technical services**	**25**	**10 727**	**4 837**	**986**	**135**	**60.9**	**3.0**
541	Professional, scientific, & technical services	25	10 727	4 837	986	135	60.9	3.0
5413	Architectural, engineering, & related services	5	3 524	1 647	382	34	100.0	–
5415	Computer systems design & related services	6	3 731	1 802	369	31	18.4	4.2
54151	Computer systems design & related services	6	3 731	1 802	369	31	18.4	4.2
	RITTMAN, OH *							
54	**Professional, scientific, & technical services**	**8**	**1 101**	**261**	**59**	**14**	**71.9**	**–**
541	Professional, scientific, & technical services	8	1 101	261	59	14	71.9	–
	RITTMAN, OH (WAYNE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**1 101**	**261**	**59**	**14**	**71.9**	**–**
541	Professional, scientific, & technical services	8	1 101	261	59	14	71.9	–
	ROCKY RIVER, OH							
54	**Professional, scientific, & technical services**	**140**	**55 979**	**21 461**	**4 413**	**485**	**56.9**	**7.3**
541	Professional, scientific, & technical services	140	55 979	21 461	4 413	485	56.9	7.3
5411	Legal services	25	4 106	1 305	259	43	65.2	13.5
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	9 805	4 095	956	133	52.8	18.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	9 805	4 095	956	133	52.8	18.8
541211	Offices of certified public accountants	23	7 681	3 406	728	98	57.8	6.8
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	3 385	1 087	170	23	43.8	7.1
5415	Computer systems design & related services	13	5 530	2 927	673	62	57.8	–
54151	Computer systems design & related services	13	5 530	2 927	673	62	57.8	–
5416	Management, scientific, & technical consulting services	26	18 510	7 704	1 540	108	43.0	3.4
54161	Management consulting services	22	17 089	6 983	1 443	98	38.2	3.7
541611	Administrative management & general management consulting service	9	12 063	4 493	846	46	32.4	4.7
5418	Advertising & related services	19	7 281	2 051	445	75	60.2	6.6
54189	Other services related to advertising	7	2 304	519	126	29	90.2	9.8
541890	Other services related to advertising	7	2 304	519	126	29	90.2	9.8
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	ROSSFORD, OH							
54	**Professional, scientific, & technical services**	**4**	**1 536**	**401**	**65**	**30**	**2.0**	**–**
541	Professional, scientific, & technical services	4	1 536	401	65	30	2.0	–
	SABINA, OH							
54	**Professional, scientific, & technical services**	**3**	**370**	**90**	**21**	**6**	**D**	**–**
	ST. BERNARD, OH							
54	**Professional, scientific, & technical services**	**9**	**1 948**	**622**	**115**	**29**	**58.6**	**4.9**
541	Professional, scientific, & technical services	9	1 948	622	115	29	58.6	4.9
	ST. CLAIRSVILLE, OH							
54	**Professional, scientific, & technical services**	**31**	**10 761**	**2 527**	**628**	**124**	**41.6**	**2.4**
541	Professional, scientific, & technical services	31	10 761	2 527	628	124	41.6	2.4
5411	Legal services	13	3 266	874	187	39	77.7	–
54111	Offices of lawyers	13	3 266	874	187	39	77.7	–
541110	Offices of lawyers	13	3 266	874	187	39	77.7	–
5411101	Offices of lawyers (except legal aid societies)	13	3 266	874	187	39	77.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	1 055	403	124	23	D	18.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	1 055	403	124	23	D	18.1
5418	Advertising & related services	2	D	D	D	b	D	D
	ST. MARYS, OH							
54	**Professional, scientific, & technical services**	**14**	**3 379**	**968**	**218**	**43**	**27.0**	**9.9**
541	Professional, scientific, & technical services	14	3 379	968	218	43	27.0	9.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SALEM, OH							
54	**Professional, scientific, & technical services**	**34**	**9 220**	**3 500**	**775**	**144**	**65.4**	**4.3**
541	Professional, scientific, & technical services	34	9 220	3 500	775	144	65.4	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 109	814	218	34	10.4	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 109	814	218	34	10.4	4.3
5413	Architectural, engineering, & related services	6	3 682	1 660	298	44	99.8	–
	SANDUSKY, OH							
54	**Professional, scientific, & technical services**	**62**	**26 879**	**13 641**	**3 094**	**336**	**39.4**	**27.2**
541	Professional, scientific, & technical services	62	26 879	13 641	3 094	336	39.4	27.2
5411	Legal services	30	17 078	9 256	2 243	175	22.8	38.6
54111	Offices of lawyers	27	16 372	8 966	2 173	159	22.1	40.3
541110	Offices of lawyers	27	16 372	8 966	2 173	159	22.1	40.3
5411101	Offices of lawyers (except legal aid societies)	27	16 372	8 966	2 173	159	22.1	40.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 054	1 599	360	62	54.3	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 054	1 599	360	62	54.3	10.7
5413	Architectural, engineering, & related services	5	1 614	580	142	20	100.0	–
5418	Advertising & related services	6	3 085	1 547	202	48	76.9	8.1
	SEBRING, OH							
54	**Professional, scientific, & technical services**	**7**	**968**	**480**	**103**	**20**	**72.8**	**6.2**
541	Professional, scientific, & technical services	7	968	480	103	20	72.8	6.2
	SEVEN HILLS, OH							
54	**Professional, scientific, & technical services**	**43**	**54 841**	**29 178**	**6 106**	**520**	**9.9**	**2.5**
541	Professional, scientific, & technical services	43	54 841	29 178	6 106	520	9.9	2.5
5411	Legal services	10	14 756	8 979	1 697	128	5.4	–
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 092	1 170	233	41	14.1	25.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 092	1 170	233	41	14.1	25.7
5413	Architectural, engineering, & related services	7	10 353	6 153	1 151	111	28.2	7.3
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
5415	Computer systems design & related services	6	26 323	12 340	2 893	211	1.0	–
54151	Computer systems design & related services	6	26 323	12 340	2 893	211	1.0	–
541511	Custom computer programming services	3	D	D	D	c	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
	SHADYSIDE, OH							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SHAKER HEIGHTS, OH							
54	**Professional, scientific, & technical services**	**97**	**56 520**	**18 834**	**4 139**	**489**	**23.8**	**5.2**
541	Professional, scientific, & technical services	97	56 520	18 834	4 139	489	23.8	5.2
5411	Legal services	19	4 118	1 041	192	35	69.3	5.2
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 088	2 034	414	62	26.4	12.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 088	2 034	414	62	26.4	12.0
541211	Offices of certified public accountants	7	3 950	1 987	408	59	23.8	12.5
5413	Architectural, engineering, & related services	9	D	D	D	a	D	D
5414	Specialized design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	11	11 404	3 921	958	100	8.5	9.1
54151	Computer systems design & related services	11	11 404	3 921	958	100	8.5	9.1
541512	Computer systems design services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	27	7 113	3 821	737	74	47.9	1.8
54161	Management consulting services	21	6 472	3 513	675	66	47.2	2.0
541612	Human resources & executive search consulting services	5	4 963	2 759	572	47	37.7	–
5417	Scientific research & development services	3	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	b	D	D
5417102	Research & development in the life sciences	1	D	D	D	b	D	D
5418	Advertising & related services	7	4 647	2 295	431	38	24.7	8.0
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHARONVILLE, OH *							
54	**Professional, scientific, & technical services**	**82**	**107 914**	**45 663**	**9 559**	**984**	**11.9**	**4.7**
541	Professional, scientific, & technical services	82	107 914	45 663	9 559	984	11.9	4.7
5411	Legal services	9	5 663	2 884	632	94	4.2	4.5
54119	Other legal services	4	5 107	2 681	591	84	–	–
541191	Title abstract & settlement offices	4	5 107	2 681	591	84	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 937	622	129	28	92.5	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 937	622	129	28	92.5	6.0
5413	Architectural, engineering, & related services	23	32 266	17 725	3 696	393	22.2	–
54133	Engineering services	21	D	D	D	e	D	D
541330	Engineering services	21	D	D	D	e	D	D
5415	Computer systems design & related services	14	52 447	18 240	3 942	324	.6	6.0
54151	Computer systems design & related services	14	52 447	18 240	3 942	324	.6	6.0
541511	Custom computer programming services	8	22 547	11 443	2 361	193	.5	10.8
541512	Computer systems design services	6	29 900	6 797	1 581	131	.6	2.3
5415121	Computer systems integrators	6	29 900	6 797	1 581	131	.6	2.3
5416	Management, scientific, & technical consulting services	17	12 556	5 204	953	106	23.3	12.2
54161	Management consulting services	13	10 029	4 152	691	92	19.1	15.3
541612	Human resources & executive search consulting services	8	7 537	3 504	548	75	12.7	–
5416123	Human resources & personnel management consulting	3	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	SHARONVILLE, OH (BUTLER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**304**	**175**	**20**	**3**	**68.8**	**31.3**
	SHARONVILLE, OH (HAMILTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**78**	**107 610**	**45 488**	**9 539**	**981**	**11.7**	**4.6**
541	Professional, scientific, & technical services	78	107 610	45 488	9 539	981	11.7	4.6
5411	Legal services	9	5 663	2 884	632	94	4.2	4.5
54119	Other legal services	4	5 107	2 681	591	84	–	–
541191	Title abstract & settlement offices	4	5 107	2 681	591	84	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	32 266	17 725	3 696	393	22.2	–
54133	Engineering services	21	D	D	D	e	D	D
541330	Engineering services	21	D	D	D	e	D	D
5415	Computer systems design & related services	12	D	D	D	e	D	D
54151	Computer systems design & related services	12	D	D	D	e	D	D
541511	Custom computer programming services	6	D	D	D	c	D	D
541512	Computer systems design services	6	29 900	6 797	1 581	131	.6	2.3
5415121	Computer systems integrators	6	29 900	6 797	1 581	131	.6	2.3
5416	Management, scientific, & technical consulting services	16	D	D	D	c	D	D
54161	Management consulting services	12	D	D	D	b	D	D
541612	Human resources & executive search consulting services	8	7 537	3 504	548	75	12.7	–
5416123	Human resources & personnel management consulting	3	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	SHEFFIELD LAKE, OH							
54	**Professional, scientific, & technical services**	**5**	**472**	**254**	**59**	**9**	**25.4**	**–**
	SHELBY, OH							
54	**Professional, scientific, & technical services**	**12**	**2 497**	**1 066**	**240**	**40**	**68.5**	**–**
541	Professional, scientific, & technical services	12	2 497	1 066	240	40	68.5	–
	SIDNEY, OH							
54	**Professional, scientific, & technical services**	**36**	**16 171**	**8 641**	**1 918**	**239**	**27.4**	**.1**
541	Professional, scientific, & technical services	36	16 171	8 641	1 918	239	27.4	.1
5411	Legal services	15	6 730	4 039	785	83	19.5	.3
54111	Offices of lawyers	15	6 730	4 039	785	83	19.5	.3
541110	Offices of lawyers	15	6 730	4 039	785	83	19.5	.3
5411101	Offices of lawyers (except legal aid societies)	15	6 730	4 039	785	83	19.5	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 359	2 022	468	61	20.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 359	2 022	468	61	20.5	–
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	SILVER LAKE, OH							
54	**Professional, scientific, & technical services**	**7**	**697**	**352**	**25**	**4**	**98.6**	**–**
	SILVERTON, OH							
54	**Professional, scientific, & technical services**	**10**	**1 978**	**1 028**	**192**	**32**	**48.3**	**8.7**
541	Professional, scientific, & technical services	10	1 978	1 028	192	32	48.3	8.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOLON, OH							
54	**Professional, scientific, & technical services**	**120**	**122 844**	**44 108**	**10 319**	**1 046**	**20.6**	**2.8**
541	Professional, scientific, & technical services	120	122 844	44 108	10 319	1 046	20.6	2.8
5411	Legal services	12	4 802	2 577	569	55	22.7	–
54111	Offices of lawyers	12	4 802	2 577	569	55	22.7	–
541110	Offices of lawyers	12	4 802	2 577	569	55	22.7	–
5411101	Offices of lawyers (except legal aid societies)	12	4 802	2 577	569	55	22.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	19 579	9 336	2 217	242	12.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	19 579	9 336	2 217	242	12.3	–
541211	Offices of certified public accountants	11	11 635	6 973	1 685	157	11.9	–
541219	Other accounting services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	35	31 938	14 393	3 466	318	26.4	.6
54133	Engineering services	24	29 205	13 465	3 213	273	25.0	.4
541330	Engineering services	24	29 205	13 465	3 213	273	25.0	.4
5415	Computer systems design & related services	24	22 295	8 472	1 855	222	9.2	.4
54151	Computer systems design & related services	24	22 295	8 472	1 855	222	9.2	.4
541512	Computer systems design services	13	19 717	6 959	1 611	206	5.3	.2
5415121	Computer systems integrators	5	16 536	5 237	1 277	171	2.3	–
5416	Management, scientific, & technical consulting services	16	9 687	4 011	861	70	24.5	20.9
54161	Management consulting services	11	2 867	1 591	274	24	66.9	1.6
54169	Other scientific & technical consulting services	2	D	D	D	b	D	D
541690	Other scientific & technical consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	10	32 908	5 021	1 308	126	23.2	3.5
54182	Public relations agencies	3	D	D	D	b	D	D
541820	Public relations agencies	3	D	D	D	b	D	D
54187	Advertising material distribution services	2	D	D	D	b	D	D
541870	Advertising material distribution services	2	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	SOUTH EUCLID, OH							
54	**Professional, scientific, & technical services**	**52**	**12 614**	**3 981**	**843**	**152**	**37.3**	**5.7**
541	Professional, scientific, & technical services	52	12 614	3 981	843	152	37.3	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	1 772	628	108	30	80.0	19.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	1 772	628	108	30	80.0	19.8
5415	Computer systems design & related services	7	6 594	1 505	320	41	8.6	–
54151	Computer systems design & related services	7	6 594	1 505	320	41	8.6	–
	SOUTH POINT, OH							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SOUTH RUSSELL, OH							
54	**Professional, scientific, & technical services**	**18**	**2 890**	**1 360**	**274**	**34**	**83.2**	**5.4**
541	Professional, scientific, & technical services	18	2 890	1 360	274	34	83.2	5.4
	SPRINGBORO, OH *							
54	**Professional, scientific, & technical services**	**26**	**9 563**	**3 947**	**855**	**120**	**42.9**	**.2**
541	Professional, scientific, & technical services	26	9 563	3 947	855	120	42.9	.2
5418	Advertising & related services	2	D	D	D	a	D	D
	SPRINGBORO, OH (WARREN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**26**	**9 563**	**3 947**	**855**	**120**	**42.9**	**.2**
541	Professional, scientific, & technical services	26	9 563	3 947	855	120	42.9	.2
5418	Advertising & related services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SPRINGDALE, OH							
54	**Professional, scientific, & technical services**	**81**	**103 267**	**43 318**	**9 860**	**1 262**	**16.8**	**12.6**
541	Professional, scientific, & technical services	81	103 267	43 318	9 860	1 262	16.8	12.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 863	791	193	30	38.2	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 863	791	193	30	38.2	15.0
5413	Architectural, engineering, & related services	24	42 099	19 447	4 228	396	16.9	2.0
54133	Engineering services	21	D	D	D	e	D	D
541330	Engineering services	21	D	D	D	e	D	D
5415	Computer systems design & related services	12	15 454	5 474	1 124	144	13.1	52.9
54151	Computer systems design & related services	12	15 454	5 474	1 124	144	13.1	52.9
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	18 592	10 196	2 574	260	29.6	–
54161	Management consulting services	14	D	D	D	e	D	D
541611	Administrative management & general management consulting service	5	10 198	6 234	1 623	172	13.7	–
541612	Human resources & executive search consulting services	4	5 296	2 732	678	49	41.6	–
5418	Advertising & related services	6	D	D	D	b	D	D
54181	Advertising agencies	5	D	D	D	b	D	D
541810	Advertising agencies	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	e	D	D
54191	Marketing research & public opinion polling	4	12 283	3 798	1 001	339	–	24.0
541910	Marketing research & public opinion polling	4	12 283	3 798	1 001	339	–	24.0
	SPRINGFIELD, OH							
54	**Professional, scientific, & technical services**	**91**	**27 420**	**11 150**	**2 513**	**532**	**29.7**	**9.7**
541	Professional, scientific, & technical services	91	27 420	11 150	2 513	532	29.7	9.7
5411	Legal services	54	13 728	4 534	1 036	217	27.7	4.0
54111	Offices of lawyers	54	13 728	4 534	1 036	217	27.7	4.0
541110	Offices of lawyers	54	13 728	4 534	1 036	217	27.7	4.0
5411101	Offices of lawyers (except legal aid societies)	54	13 728	4 534	1 036	217	27.7	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	8 165	4 710	1 049	208	3.7	25.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	8 165	4 710	1 049	208	3.7	25.4
541211	Offices of certified public accountants	8	D	D	D	b	D	D
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	STEUBENVILLE, OH							
54	**Professional, scientific, & technical services**	**65**	**13 315**	**4 254**	**1 134**	**290**	**60.8**	**4.1**
541	Professional, scientific, & technical services	65	13 315	4 254	1 134	290	60.8	4.1
5411	Legal services	35	6 016	1 112	243	73	91.8	2.7
54111	Offices of lawyers	34	D	D	D	b	D	D
541110	Offices of lawyers	34	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 252	2 070	537	152	27.1	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 252	2 070	537	152	27.1	6.2
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	STOW, OH							
54	**Professional, scientific, & technical services**	**64**	**14 479**	**4 869**	**1 068**	**229**	**44.3**	**30.8**
541	Professional, scientific, & technical services	64	14 479	4 869	1 068	229	44.3	30.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	933	291	78	21	79.5	20.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	933	291	78	21	79.5	20.5
5413	Architectural, engineering, & related services	14	1 969	795	165	34	55.5	19.2
5415	Computer systems design & related services	10	4 107	1 608	381	35	50.3	41.8
54151	Computer systems design & related services	10	4 107	1 608	381	35	50.3	41.8
5416	Management, scientific, & technical consulting services	14	3 105	1 072	224	46	48.0	52.0
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
	STREETSBORO, OH							
54	**Professional, scientific, & technical services**	**5**	**545**	**211**	**54**	**11**	**29.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	STRONGSVILLE, OH							
54	**Professional, scientific, & technical services**	**117**	**35 420**	**16 180**	**4 291**	**447**	**37.3**	**3.9**
541	Professional, scientific, & technical services	117	35 420	16 180	4 291	447	37.3	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	4 951	1 965	428	87	44.9	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	4 951	1 965	428	87	44.9	3.6
541219	Other accounting services	6	1 329	602	134	30	10.5	2.3
5413	Architectural, engineering, & related services	19	10 068	4 860	1 726	115	28.8	5.7
5415	Computer systems design & related services	26	13 274	7 124	1 682	152	27.1	.7
54151	Computer systems design & related services	26	13 274	7 124	1 682	152	27.1	.7
541511	Custom computer programming services	15	9 676	5 962	1 396	105	21.5	.9
5418	Advertising & related services	7	1 494	392	69	13	95.5	–
	STRUTHERS, OH							
54	**Professional, scientific, & technical services**	**8**	**2 006**	**626**	**122**	**33**	**96.3**	**–**
541	Professional, scientific, & technical services	8	2 006	626	122	33	96.3	–
	SWANTON, OH *							
54	**Professional, scientific, & technical services**	**11**	**2 881**	**1 671**	**401**	**64**	**39.7**	**3.6**
541	Professional, scientific, & technical services	11	2 881	1 671	401	64	39.7	3.6
	SWANTON, OH (FULTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**11**	**2 881**	**1 671**	**401**	**64**	**39.7**	**3.6**
541	Professional, scientific, & technical services	11	2 881	1 671	401	64	39.7	3.6
	SYLVANIA, OH							
54	**Professional, scientific, & technical services**	**64**	**31 512**	**12 685**	**2 607**	**367**	**21.5**	**8.3**
541	Professional, scientific, & technical services	64	31 512	12 685	2 607	367	21.5	8.3
5411	Legal services	13	6 889	2 818	529	80	13.6	18.5
54111	Offices of lawyers	13	6 889	2 818	529	80	13.6	18.5
541110	Offices of lawyers	13	6 889	2 818	529	80	13.6	18.5
5411101	Offices of lawyers (except legal aid societies)	13	6 889	2 818	529	80	13.6	18.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	4 345	1 986	496	60	8.3	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	4 345	1 986	496	60	8.3	4.3
541211	Offices of certified public accountants	8	4 345	1 986	496	60	8.3	4.3
5413	Architectural, engineering, & related services	19	11 244	5 718	1 114	130	30.6	1.1
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	TALLMADGE, OH *							
54	**Professional, scientific, & technical services**	**26**	**7 398**	**1 684**	**317**	**64**	**92.5**	**3.4**
541	Professional, scientific, & technical services	26	7 398	1 684	317	64	92.5	3.4
5418	Advertising & related services	2	D	D	D	a	D	D
	TALLMADGE, OH (SUMMIT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**26**	**7 398**	**1 684**	**317**	**64**	**92.5**	**3.4**
541	Professional, scientific, & technical services	26	7 398	1 684	317	64	92.5	3.4
5418	Advertising & related services	2	D	D	D	a	D	D
	THE VILLAGE OF INDIAN HILL, OH							
54	**Professional, scientific, & technical services**	**13**	**2 808**	**655**	**137**	**15**	**74.9**	**15.1**
541	Professional, scientific, & technical services	13	2 808	655	137	15	74.9	15.1
	TIFFIN, OH							
54	**Professional, scientific, & technical services**	**33**	**6 647**	**2 052**	**473**	**136**	**49.8**	**–**
541	Professional, scientific, & technical services	33	6 647	2 052	473	136	49.8	–
5411	Legal services	16	3 000	676	160	44	40.8	–
54111	Offices of lawyers	16	3 000	676	160	44	40.8	–
541110	Offices of lawyers	16	3 000	676	160	44	40.8	–
5411101	Offices of lawyers (except legal aid societies)	16	3 000	676	160	44	40.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
	TIPP CITY, OH							
54	**Professional, scientific, & technical services**	**15**	**1 892**	**958**	**238**	**55**	**50.8**	**1.0**
541	Professional, scientific, & technical services	15	1 892	958	238	55	50.8	1.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TOLEDO, OH							
54	**Professional, scientific, & technical services**	**584**	**569 478**	**183 315**	**41 206**	**5 500**	**13.8**	**5.7**
541	Professional, scientific, & technical services	584	569 478	183 315	41 206	5 500	13.8	5.7
5411	Legal services	239	154 107	50 485	10 702	1 440	13.4	3.9
54111	Offices of lawyers	231	148 800	48 206	10 178	1 370	13.9	3.8
541110	Offices of lawyers	231	148 800	48 206	10 178	1 370	13.9	3.8
5411101	Offices of lawyers (except legal aid societies)	231	148 800	48 206	10 178	1 370	13.9	3.8
54119	Other legal services	8	5 307	2 279	524	70	–	5.1
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	73	60 197	21 791	5 285	1 031	10.3	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	73	60 197	21 791	5 285	1 031	10.3	6.8
541211	Offices of certified public accountants	46	49 545	16 729	3 923	441	9.0	1.9
541213	Tax return preparation services	7	D	D	D	e	D	D
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	77	193 394	58 320	13 548	1 537	9.9	2.6
54131	Architectural services	15	13 525	5 096	958	129	17.8	–
541310	Architectural services	15	13 525	5 096	958	129	17.8	–
54133	Engineering services	50	172 344	49 860	11 876	1 296	9.3	2.9
541330	Engineering services	50	172 344	49 860	11 876	1 296	9.3	2.9
5414	Specialized design services	28	20 333	6 620	1 351	203	16.6	2.9
54143	Graphic design services	22	18 470	6 092	1 217	175	14.6	3.2
541430	Graphic design services	22	18 470	6 092	1 217	175	14.6	3.2
5414301	Graphic design services (except commercial art & medical artists)	20	D	D	D	c	D	D
5415	Computer systems design & related services	27	22 381	10 127	2 069	192	12.5	17.5
54151	Computer systems design & related services	27	22 381	10 127	2 069	192	12.5	17.5
541511	Custom computer programming services	11	16 227	7 252	1 432	111	2.2	18.7
541512	Computer systems design services	13	5 987	2 832	629	78	38.2	14.4
5416	Management, scientific, & technical consulting services	49	38 597	14 150	3 394	289	11.6	7.4
54161	Management consulting services	43	D	D	D	c	D	D
541611	Administrative management & general management consulting service	21	13 267	4 412	1 014	96	14.5	1.4
541612	Human resources & executive search consulting services	10	12 008	7 389	1 818	119	8.2	13.4
5416123	Human resources & personnel management consulting	5	D	D	D	b	D	D
54162	Environmental consulting services	5	D	D	D	b	D	D
541620	Environmental consulting services	5	D	D	D	b	D	D
5417	Scientific research & development services	5	7 598	2 275	602	52	69.1	–
5418	Advertising & related services	55	53 866	14 160	3 296	427	24.2	8.9
54181	Advertising agencies	18	11 112	4 405	1 080	110	12.8	7.2
541810	Advertising agencies	18	11 112	4 405	1 080	110	12.8	7.2
54182	Public relations agencies	5	4 098	902	168	29	7.5	–
541820	Public relations agencies	5	4 098	902	168	29	7.5	–
54189	Other services related to advertising	17	D	D	D	b	D	D
541890	Other services related to advertising	17	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	8	D	D	D	b	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	31	19 005	5 387	959	329	20.2	28.4
54192	Photographic services	24	14 607	3 167	554	174	16.4	34.4
541921	Photographic studios, portrait	20	D	D	D	c	D	D
	TORONTO, OH							
54	**Professional, scientific, & technical services**	**4**	**150**	**40**	**15**	**9**	**100.0**	**–**
	TRENTON, OH							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	TROTWOOD, OH							
54	**Professional, scientific, & technical services**	**22**	**6 252**	**1 657**	**463**	**84**	**38.5**	**44.4**
541	Professional, scientific, & technical services	22	6 252	1 657	463	84	38.5	44.4
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D
	TROY, OH							
54	**Professional, scientific, & technical services**	**51**	**17 965**	**7 850**	**1 697**	**224**	**28.2**	**27.8**
541	Professional, scientific, & technical services	51	17 965	7 850	1 697	224	28.2	27.8
5411	Legal services	16	7 711	4 116	867	95	13.6	6.5
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 005	1 155	301	58	58.4	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 005	1 155	301	58	58.4	.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TWINSBURG, OH							
54	**Professional, scientific, & technical services**	**70**	**67 753**	**38 730**	**8 004**	**674**	**23.0**	**7.8**
541	Professional, scientific, & technical services	70	67 753	38 730	8 004	674	23.0	7.8
5411	Legal services	7	D	D	D	b	D	D
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	14 507	6 301	1 461	160	45.7	13.7
54133	Engineering services	14	9 164	3 912	894	106	55.6	21.2
541330	Engineering services	14	9 164	3 912	894	106	55.6	21.2
5415	Computer systems design & related services	9	D	D	D	e	D	D
54151	Computer systems design & related services	9	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	18	9 737	4 492	790	91	17.1	13.0
54161	Management consulting services	15	8 866	4 095	694	83	13.9	9.4
541612	Human resources & executive search consulting services	7	6 344	3 602	578	63	9.1	–
5416123	Human resources & personnel management consulting	5	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
	UHRICHSVILLE, OH							
54	**Professional, scientific, & technical services**	**7**	**1 063**	**540**	**130**	**27**	**39.9**	**13.1**
541	Professional, scientific, & technical services	7	1 063	540	130	27	39.9	13.1
	UNION, OH *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
	UNION, OH (MIAMI COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	UNION, OH (MONTGOMERY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**b**	**D**	**D**
	UNIVERSITY HEIGHTS, OH							
54	**Professional, scientific, & technical services**	**26**	**4 131**	**1 057**	**194**	**43**	**67.7**	**14.3**
541	Professional, scientific, & technical services	26	4 131	1 057	194	43	67.7	14.3
	UPPER ARLINGTON, OH							
54	**Professional, scientific, & technical services**	**128**	**46 877**	**18 266**	**3 753**	**552**	**50.5**	**16.9**
541	Professional, scientific, & technical services	128	46 877	18 266	3 753	552	50.5	16.9
5411	Legal services	20	7 155	2 177	456	82	52.1	–
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	7 064	3 324	745	95	24.9	29.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	7 064	3 324	745	95	24.9	29.0
541211	Offices of certified public accountants	17	D	D	D	b	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	4 738	1 716	388	64	40.3	21.0
5414	Specialized design services	10	D	D	D	a	D	D
54143	Graphic design services	8	D	D	D	a	D	D
541430	Graphic design services	8	D	D	D	a	D	D
5415	Computer systems design & related services	13	7 000	4 029	862	129	21.1	42.2
54151	Computer systems design & related services	13	7 000	4 029	862	129	21.1	42.2
5416	Management, scientific, & technical consulting services	28	9 397	4 317	733	95	48.5	12.7
54161	Management consulting services	23	7 655	3 414	657	86	36.7	15.6
541612	Human resources & executive search consulting services	6	4 306	1 879	423	57	5.9	25.9
5418	Advertising & related services	11	4 157	1 161	268	39	80.9	5.8
	UPPER SANDUSKY, OH							
54	**Professional, scientific, & technical services**	**15**	**2 407**	**523**	**128**	**42**	**43.4**	**4.6**
541	Professional, scientific, & technical services	15	2 407	523	128	42	43.4	4.6
	URBANA, OH							
54	**Professional, scientific, & technical services**	**18**	**4 896**	**1 416**	**367**	**84**	**63.5**	**9.3**
541	Professional, scientific, & technical services	18	4 896	1 416	367	84	63.5	9.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VANDALIA, OH							
54	**Professional, scientific, & technical services**	**46**	**50 741**	**13 999**	**3 318**	**363**	**17.6**	**13.1**
541	Professional, scientific, & technical services	46	50 741	13 999	3 318	363	17.6	13.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 928	1 447	344	55	40.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 928	1 447	344	55	40.0	–
541219	Other accounting services	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	6	7 582	3 029	663	64	28.4	–
5416	Management, scientific, & technical consulting services	11	5 066	2 755	464	54	36.9	.1
54161	Management consulting services	8	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	VAN WERT, OH							
54	**Professional, scientific, & technical services**	**21**	**6 384**	**2 018**	**498**	**91**	**31.9**	**28.3**
541	Professional, scientific, & technical services	21	6 384	2 018	498	91	31.9	28.3
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	VERMILION, OH *							
54	**Professional, scientific, & technical services**	**15**	**2 689**	**929**	**208**	**37**	**66.2**	**10.5**
541	Professional, scientific, & technical services	15	2 689	929	208	37	66.2	10.5
	VERMILION, OH (ERIE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**9**	**1 991**	**691**	**159**	**23**	**67.7**	**5.8**
541	Professional, scientific, & technical services	9	1 991	691	159	23	67.7	5.8
	VERMILION, OH (LORAIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**698**	**238**	**49**	**14**	**61.9**	**23.9**
	WADSWORTH, OH							
54	**Professional, scientific, & technical services**	**39**	**13 101**	**6 815**	**1 394**	**212**	**33.0**	**1.8**
541	Professional, scientific, & technical services	39	13 101	6 815	1 394	212	33.0	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 622	841	215	58	68.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 622	841	215	58	68.0	–
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	WALBRIDGE, OH							
54	**Professional, scientific, & technical services**	**3**	**394**	**133**	**43**	**6**	**91.4**	**8.6**
	WAPAKONETA, OH							
54	**Professional, scientific, & technical services**	**15**	**4 728**	**1 250**	**283**	**77**	**69.0**	**–**
541	Professional, scientific, & technical services	15	4 728	1 250	283	77	69.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WARREN, OH							
54	**Professional, scientific, & technical services**	**127**	**50 267**	**21 098**	**4 772**	**715**	**34.6**	**7.5**
541	Professional, scientific, & technical services	127	50 267	21 098	4 772	715	34.6	7.5
5411	Legal services	75	21 212	7 443	1 556	296	38.9	7.3
54111	Offices of lawyers	67	D	D	D	e	D	D
541110	Offices of lawyers	67	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	67	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	8 317	4 214	1 016	148	42.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	8 317	4 214	1 016	148	42.2	–
541211	Offices of certified public accountants	14	8 026	4 099	977	131	40.1	–
5413	Architectural, engineering, & related services	17	7 487	4 242	943	138	45.3	–
5414	Specialized design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	WARRENSVILLE HEIGHTS, OH							
54	**Professional, scientific, & technical services**	**30**	**26 615**	**9 772**	**2 119**	**267**	**24.2**	**2.9**
541	Professional, scientific, & technical services	30	26 615	9 772	2 119	267	24.2	2.9
5413	Architectural, engineering, & related services	3	3 545	1 800	365	37	D	–
5415	Computer systems design & related services	10	11 007	3 680	748	83	26.7	.7
54151	Computer systems design & related services	10	11 007	3 680	748	83	26.7	.7
541511	Custom computer programming services	7	D	D	D	b	D	D
5418	Advertising & related services	6	3 949	2 007	493	74	11.6	–
	WASHINGTON, OH							
54	**Professional, scientific, & technical services**	**23**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	23	D	D	D	b	D	D
	WATERVILLE, OH							
54	**Professional, scientific, & technical services**	**6**	**1 057**	**619**	**177**	**16**	**54.2**	**–**
541	Professional, scientific, & technical services	6	1 057	619	177	16	54.2	–
	WAUSEON, OH							
54	**Professional, scientific, & technical services**	**8**	**2 817**	**721**	**179**	**40**	**41.9**	**–**
541	Professional, scientific, & technical services	8	2 817	721	179	40	41.9	–
	WAVERLY CITY, OH							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	WELLINGTON, OH							
54	**Professional, scientific, & technical services**	**9**	**3 533**	**1 465**	**349**	**52**	**46.1**	**1.3**
541	Professional, scientific, & technical services	9	3 533	1 465	349	52	46.1	1.3
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	WELLSTON, OH							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
	WELLSVILLE, OH							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	WEST CARROLLTON CITY, OH							
54	**Professional, scientific, & technical services**	**17**	**11 862**	**5 328**	**1 334**	**147**	**14.9**	**.9**
541	Professional, scientific, & technical services	17	11 862	5 328	1 334	147	14.9	.9
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WESTERVILLE, OH *							
54	**Professional, scientific, & technical services**	**148**	**68 205**	**30 335**	**7 144**	**864**	**38.3**	**2.6**
541	Professional, scientific, & technical services	148	68 205	30 335	7 144	864	38.3	2.6
5411	Legal services	22	5 307	1 358	307	62	70.4	4.7
54111	Offices of lawyers	19	4 041	917	175	42	71.3	6.1
541110	Offices of lawyers	19	4 041	917	175	42	71.3	6.1
5411101	Offices of lawyers (except legal aid societies)	19	4 041	917	175	42	71.3	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	4 817	2 122	491	95	50.1	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	4 817	2 122	491	95	50.1	5.3
5413	Architectural, engineering, & related services	29	25 019	12 604	3 127	338	31.0	.2
54133	Engineering services	18	20 995	10 922	2 754	274	26.2	.2
541330	Engineering services	18	20 995	10 922	2 754	274	26.2	.2
5414	Specialized design services	7	2 057	253	60	20	56.4	2.9
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	21	11 240	4 699	935	88	53.1	.3
54151	Computer systems design & related services	21	11 240	4 699	935	88	53.1	.3
541512	Computer systems design services	7	6 102	3 287	682	61	59.5	–
5416	Management, scientific, & technical consulting services	26	7 087	2 833	644	102	46.0	8.6
54161	Management consulting services	19	3 118	1 138	247	44	80.0	6.6
5418	Advertising & related services	12	10 042	5 748	1 452	137	4.4	–
54181	Advertising agencies	5	8 294	4 975	1 262	114	–	–
541810	Advertising agencies	5	8 294	4 975	1 262	114	–	–
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
	WESTERVILLE, OH (DELAWARE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**12**	**2 104**	**743**	**171**	**25**	**51.3**	**26.2**
541	Professional, scientific, & technical services	12	2 104	743	171	25	51.3	26.2
	WESTERVILLE, OH (FRANKLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**136**	**66 101**	**29 592**	**6 973**	**839**	**37.9**	**1.8**
541	Professional, scientific, & technical services	136	66 101	29 592	6 973	839	37.9	1.8
5411	Legal services	20	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	D	D	D	e	D	D
54133	Engineering services	17	D	D	D	e	D	D
541330	Engineering services	17	D	D	D	e	D	D
5414	Specialized design services	7	2 057	253	60	20	56.4	2.9
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	17	D	D	D	b	D	D
54151	Computer systems design & related services	17	D	D	D	b	D	D
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	26	7 087	2 833	644	102	46.0	8.6
54161	Management consulting services	19	3 118	1 138	247	44	80.0	6.6
5418	Advertising & related services	11	D	D	D	c	D	D
54181	Advertising agencies	5	8 294	4 975	1 262	114	–	–
541810	Advertising agencies	5	8 294	4 975	1 262	114	–	–
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WESTLAKE, OH							
54	**Professional, scientific, & technical services**	**162**	**85 562**	**37 530**	**8 601**	**1 047**	**37.9**	**3.4**
541	Professional, scientific, & technical services	162	85 562	37 530	8 601	1 047	37.9	3.4
5411	Legal services	21	5 657	2 484	478	60	51.1	1.8
54111	Offices of lawyers	21	5 657	2 484	478	60	51.1	1.8
541110	Offices of lawyers	21	5 657	2 484	478	60	51.1	1.8
5411101	Offices of lawyers (except legal aid societies)	21	5 657	2 484	478	60	51.1	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	21 245	10 987	2 517	360	15.7	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	21 245	10 987	2 517	360	15.7	3.9
541211	Offices of certified public accountants	28	11 882	6 078	1 502	160	26.8	5.9
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	30	25 403	11 720	2 609	266	32.3	5.7
54133	Engineering services	21	20 935	9 557	2 162	210	37.6	6.7
541330	Engineering services	21	20 935	9 557	2 162	210	37.6	6.7
5414	Specialized design services	7	3 360	733	174	28	88.8	1.1
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	20	7 893	2 683	640	54	57.6	2.4
54151	Computer systems design & related services	20	7 893	2 683	640	54	57.6	2.4
541512	Computer systems design services	12	5 895	1 773	455	37	48.2	3.3
5416	Management, scientific, & technical consulting services	24	8 858	4 686	1 320	110	41.7	1.7
54161	Management consulting services	18	6 720	4 295	1 231	101	23.2	2.2
541612	Human resources & executive search consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	16	10 763	3 100	641	112	55.7	.7
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	WEST MILTON, OH							
54	**Professional, scientific, & technical services**	**9**	**2 025**	**1 024**	**202**	**25**	**45.1**	**–**
541	Professional, scientific, & technical services	9	2 025	1 024	202	25	45.1	–
	WEST UNION, OH							
54	**Professional, scientific, & technical services**	**14**	**2 519**	**711**	**197**	**49**	**92.5**	**–**
541	Professional, scientific, & technical services	14	2 519	711	197	49	92.5	–
	WHITEHALL, OH							
54	**Professional, scientific, & technical services**	**33**	**7 907**	**2 656**	**560**	**128**	**49.0**	**14.6**
541	Professional, scientific, & technical services	33	7 907	2 656	560	128	49.0	14.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 589	1 100	311	57	55.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 589	1 100	311	57	55.8	–
	WHITEHOUSE, OH							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WICKLIFFE, OH							
54	**Professional, scientific, & technical services**	**22**	**21 676**	**19 165**	**1 856**	**561**	**25.0**	**2.2**
541	Professional, scientific, & technical services	22	21 676	19 165	1 856	561	25.0	2.2
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5415	Computer systems design & related services	2	D	D	D	e	D	D
54151	Computer systems design & related services	2	D	D	D	e	D	D
541511	Custom computer programming services	1	D	D	D	e	D	D
	WILLARD, OH							
54	**Professional, scientific, & technical services**	**4**	**980**	**342**	**68**	**15**	**74.7**	**–**
541	Professional, scientific, & technical services	4	980	342	68	15	74.7	–
	WILLIAMSBURG, OH							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WILLOUGHBY, OH							
54	**Professional, scientific, & technical services**	**92**	**63 623**	**22 425**	**4 645**	**750**	**21.8**	**1.4**
541	Professional, scientific, & technical services	92	63 623	22 425	4 645	750	21.8	1.4
5411	Legal services	20	3 434	1 183	276	59	56.6	1.7
54111	Offices of lawyers	20	3 434	1 183	276	59	56.6	1.7
541110	Offices of lawyers	20	3 434	1 183	276	59	56.6	1.7
5411101	Offices of lawyers (except legal aid societies)	20	3 434	1 183	276	59	56.6	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	5 133	2 553	578	89	33.1	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	5 133	2 553	578	89	33.1	3.0
541211	Offices of certified public accountants	13	4 669	2 436	542	77	26.5	3.3
5413	Architectural, engineering, & related services	24	39 708	13 765	2 832	353	18.8	1.1
54133	Engineering services	15	32 147	10 580	2 089	246	21.0	.7
541330	Engineering services	15	32 147	10 580	2 089	246	21.0	.7
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5418	Advertising & related services	4	2 013	426	106	17	23.8	–
5419	Other professional, scientific, & technical services	7	D	D	D	c	D	D
54192	Photographic services	6	D	D	D	c	D	D
541922	Commercial photography	2	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	b	D	D
	WILLOUGHBY HILLS, OH							
54	**Professional, scientific, & technical services**	**36**	**11 263**	**5 561**	**1 063**	**146**	**19.8**	**2.6**
541	Professional, scientific, & technical services	36	11 263	5 561	1 063	146	19.8	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 169	1 951	478	55	20.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 169	1 951	478	55	20.3	–
5413	Architectural, engineering, & related services	6	1 534	600	119	19	13.8	2.8
	WILLOWICK, OH							
54	**Professional, scientific, & technical services**	**12**	**980**	**335**	**82**	**18**	**81.7**	**12.0**
541	Professional, scientific, & technical services	12	980	335	82	18	81.7	12.0
	WILMINGTON, OH							
54	**Professional, scientific, & technical services**	**19**	**5 075**	**2 405**	**543**	**90**	**27.6**	**4.5**
541	Professional, scientific, & technical services	19	5 075	2 405	543	90	27.6	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	WINTERSVILLE, OH							
54	**Professional, scientific, & technical services**	**6**	**1 200**	**516**	**89**	**20**	**91.2**	**8.8**
541	Professional, scientific, & technical services	6	1 200	516	89	20	91.2	8.8
	WOODLAWN, OH							
54	**Professional, scientific, & technical services**	**11**	**5 340**	**1 976**	**593**	**97**	**33.5**	**15.3**
541	Professional, scientific, & technical services	11	5 340	1 976	593	97	33.5	15.3
5413	Architectural, engineering, & related services	5	2 650	1 254	403	56	12.0	9.1
	WOODSFIELD, OH							
54	**Professional, scientific, & technical services**	**10**	**1 964**	**519**	**90**	**31**	**45.5**	**8.6**
541	Professional, scientific, & technical services	10	1 964	519	90	31	45.5	8.6
	WOOSTER, OH							
54	**Professional, scientific, & technical services**	**62**	**33 375**	**12 026**	**2 676**	**489**	**22.7**	**4.8**
541	Professional, scientific, & technical services	62	33 375	12 026	2 676	489	22.7	4.8
5411	Legal services	20	9 228	3 143	669	116	37.4	–
54111	Offices of lawyers	17	D	D	D	c	D	D
541110	Offices of lawyers	17	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 269	2 099	542	96	20.8	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 269	2 099	542	96	20.8	1.1
541211	Offices of certified public accountants	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	3 476	1 908	398	61	16.9	–
5418	Advertising & related services	2	D	D	D	b	D	D
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WORTHINGTON, OH							
54	**Professional, scientific, & technical services**	**161**	**207 037**	**72 331**	**15 817**	**1 657**	**13.4**	**3.2**
541	Professional, scientific, & technical services	161	207 037	72 331	15 817	1 657	13.4	3.2
5411	Legal services	29	10 441	4 199	885	105	23.4	3.9
54111	Offices of lawyers	25	8 301	3 495	765	80	29.4	5.0
541110	Offices of lawyers	25	8 301	3 495	765	80	29.4	5.0
5411101	Offices of lawyers (except legal aid societies)	25	8 301	3 495	765	80	29.4	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	8 087	3 594	947	124	40.2	16.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	8 087	3 594	947	124	40.2	16.7
541211	Offices of certified public accountants	18	D	D	D	c	D	D
5413	Architectural, engineering, & related services	29	46 323	16 779	3 890	458	26.7	1.1
54131	Architectural services	6	D	D	D	b	D	D
541310	Architectural services	6	D	D	D	b	D	D
54133	Engineering services	18	31 976	12 227	2 945	311	33.1	1.6
541330	Engineering services	18	31 976	12 227	2 945	311	33.1	1.6
54138	Testing laboratories	4	8 597	2 766	597	77	–	–
541380	Testing laboratories	4	8 597	2 766	597	77	–	–
5414	Specialized design services	6	3 298	790	159	28	22.7	–
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	26	64 329	31 805	6 622	555	5.7	.5
54151	Computer systems design & related services	26	64 329	31 805	6 622	555	5.7	.5
541511	Custom computer programming services	13	51 679	27 338	5 486	452	2.7	–
541519	Other computer related services	5	9 162	2 554	702	64	7.4	–
5416	Management, scientific, & technical consulting services	31	14 533	5 363	1 263	172	20.2	19.5
54161	Management consulting services	21	10 859	3 622	901	136	23.4	23.2
5418	Advertising & related services	11	56 374	8 238	1 534	150	2.8	2.1
54181	Advertising agencies	4	D	D	D	c	D	D
541810	Advertising agencies	4	D	D	D	c	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	WYOMING, OH							
54	**Professional, scientific, & technical services**	**28**	**6 442**	**1 632**	**296**	**53**	**66.4**	**14.2**
541	Professional, scientific, & technical services	28	6 442	1 632	296	53	66.4	14.2
5413	Architectural, engineering, & related services	5	1 983	432	72	11	100.0	–
5418	Advertising & related services	5	1 440	269	72	11	12.2	15.1
	XENIA, OH							
54	**Professional, scientific, & technical services**	**30**	**7 255**	**2 635**	**681**	**148**	**51.3**	**8.2**
541	Professional, scientific, & technical services	30	7 255	2 635	681	148	51.3	8.2
5411	Legal services	15	3 931	996	231	55	51.1	8.6
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 091	372	122	42	49.7	23.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 091	372	122	42	49.7	23.7
	YELLOW SPRINGS, OH							
54	**Professional, scientific, & technical services**	**13**	**3 119**	**1 183**	**256**	**41**	**42.0**	**7.8**
541	Professional, scientific, & technical services	13	3 119	1 183	256	41	42.0	7.8
	YOUNGSTOWN, OH *							
54	**Professional, scientific, & technical services**	**126**	**80 196**	**35 454**	**7 721**	**906**	**26.4**	**5.5**
541	Professional, scientific, & technical services	126	80 196	35 454	7 721	906	26.4	5.5
5411	Legal services	72	38 133	18 801	3 727	443	14.4	7.3
54111	Offices of lawyers	69	D	D	D	e	D	D
541110	Offices of lawyers	69	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	69	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	11 064	5 410	1 454	152	14.3	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	11 064	5 410	1 454	152	14.3	1.8
541211	Offices of certified public accountants	12	10 500	5 131	1 371	133	10.6	1.0
5413	Architectural, engineering, & related services	14	17 636	8 262	1 935	241	28.4	.1
54131	Architectural services	4	5 141	2 066	476	59	5.8	–
541310	Architectural services	4	5 141	2 066	476	59	5.8	–
54133	Engineering services	10	12 495	6 196	1 459	182	37.8	.1
541330	Engineering services	10	12 495	6 196	1 459	182	37.8	.1
5414	Specialized design services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	9	7 071	1 068	110	17	92.0	8.0
54161	Management consulting services	7	D	D	D	a	D	D
5418	Advertising & related services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	YOUNGSTOWN, OH (MAHONING COUNTY PART) *							
54	**Professional, scientific, & technical services**	**126**	**80 196**	**35 454**	**7 721**	**906**	**26.4**	**5.5**
541	Professional, scientific, & technical services	126	80 196	35 454	7 721	906	26.4	5.5
5411	Legal services	72	38 133	18 801	3 727	443	14.4	7.3
54111	Offices of lawyers	69	D	D	D	e	D	D
541110	Offices of lawyers	69	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	69	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	11 064	5 410	1 454	152	14.3	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	11 064	5 410	1 454	152	14.3	1.8
541211	Offices of certified public accountants	12	10 500	5 131	1 371	133	10.6	1.0
5413	Architectural, engineering, & related services	14	17 636	8 262	1 935	241	28.4	.1
54131	Architectural services	4	5 141	2 066	476	59	5.8	–
541310	Architectural services	4	5 141	2 066	476	59	5.8	–
54133	Engineering services	10	12 495	6 196	1 459	182	37.8	.1
541330	Engineering services	10	12 495	6 196	1 459	182	37.8	.1
5414	Specialized design services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	9	7 071	1 068	110	17	92.0	8.0
54161	Management consulting services	7	D	D	D	a	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
	ZANESVILLE, OH							
54	**Professional, scientific, & technical services**	**54**	**27 071**	**9 995**	**2 158**	**344**	**24.9**	**1.8**
541	Professional, scientific, & technical services	54	27 071	9 995	2 158	344	24.9	1.8
5411	Legal services	23	D	D	D	c	D	D
54111	Offices of lawyers	22	10 402	3 918	846	123	14.0	4.6
541110	Offices of lawyers	22	10 402	3 918	846	123	14.0	4.6
5411101	Offices of lawyers (except legal aid societies)	22	10 402	3 918	846	123	14.0	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 954	1 998	428	77	46.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 954	1 998	428	77	46.0	–
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	BALANCE OF ADAMS COUNTY, OH							
54	**Professional, scientific, & technical services**	**9**	**2 383**	**424**	**78**	**33**	**80.2**	**6.0**
541	Professional, scientific, & technical services	9	2 383	424	78	33	80.2	6.0
	BALANCE OF ALLEN COUNTY, OH							
54	**Professional, scientific, & technical services**	**50**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	50	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	c	D	D
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	BALANCE OF ASHLAND COUNTY, OH							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services	4	D	D	D	c	D	D
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
	BALANCE OF ASHTABULA COUNTY, OH							
54	**Professional, scientific, & technical services**	**36**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	885	431	114	26	84.7	15.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	885	431	114	26	84.7	15.3
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	BALANCE OF ATHENS COUNTY, OH							
54	**Professional, scientific, & technical services**	**15**	**4 729**	**1 371**	**296**	**52**	**49.2**	**38.7**
541	Professional, scientific, & technical services	15	4 729	1 371	296	52	49.2	38.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF AUGLAIZE COUNTY, OH							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	BALANCE OF BELMONT COUNTY, OH							
54	**Professional, scientific, & technical services**	**26**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	26	D	D	D	c	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
	BALANCE OF BROWN COUNTY, OH							
54	**Professional, scientific, & technical services**	**18**	**3 987**	**1 444**	**320**	**57**	**59.8**	**–**
541	Professional, scientific, & technical services	18	3 987	1 444	320	57	59.8	–
	BALANCE OF BUTLER COUNTY, OH							
54	**Professional, scientific, & technical services**	**170**	**120 916**	**34 800**	**7 942**	**1 260**	**27.1**	**6.3**
541	Professional, scientific, & technical services	170	120 916	34 800	7 942	1 260	27.1	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	b	D	D
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	47	D	D	D	e	D	D
54133	Engineering services	34	D	D	D	e	D	D
541330	Engineering services	34	D	D	D	e	D	D
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
5415	Computer systems design & related services	33	D	D	D	b	D	D
54151	Computer systems design & related services	33	D	D	D	b	D	D
541512	Computer systems design services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	37	D	D	D	b	D	D
54161	Management consulting services	30	D	D	D	b	D	D
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	f	D	D
54185	Display advertising	1	D	D	D	f	D	D
541850	Display advertising	1	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	8	3 650	914	172	33	60.2	31.9
54192	Photographic services	5	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	BALANCE OF CARROLL COUNTY, OH							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	BALANCE OF CHAMPAIGN COUNTY, OH							
54	**Professional, scientific, & technical services**	**8**	**535**	**90**	**28**	**9**	**81.5**	**18.5**
	BALANCE OF CLARK COUNTY, OH							
54	**Professional, scientific, & technical services**	**41**	**12 972**	**4 591**	**1 129**	**176**	**60.8**	**4.2**
541	Professional, scientific, & technical services	41	12 972	4 591	1 129	176	60.8	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CLERMONT COUNTY, OH							
54	**Professional, scientific, & technical services**	**199**	**139 423**	**41 993**	**8 888**	**1 111**	**26.0**	**3.3**
541	Professional, scientific, & technical services	199	139 423	41 993	8 888	1 111	26.0	3.3
5411	Legal services	45	D	D	D	c	D	D
54111	Offices of lawyers	42	D	D	D	b	D	D
541110	Offices of lawyers	42	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	5 823	2 702	760	158	52.4	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	5 823	2 702	760	158	52.4	1.1
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	41	D	D	D	e	D	D
54133	Engineering services	23	D	D	D	c	D	D
541330	Engineering services	23	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
54138	Testing laboratories	4	D	D	D	c	D	D
541380	Testing laboratories	4	D	D	D	c	D	D
5414	Specialized design services	10	D	D	D	b	D	D
54141	Interior design services	4	D	D	D	a	D	D
541410	Interior design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	19	D	D	D	b	D	D
54151	Computer systems design & related services	19	D	D	D	b	D	D
541511	Custom computer programming services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	29	D	D	D	c	D	D
54161	Management consulting services	18	D	D	D	b	D	D
541613	Marketing consulting services	6	D	D	D	b	D	D
54162	Environmental consulting services	5	7 249	2 283	530	63	58.7	–
541620	Environmental consulting services	5	7 249	2 283	530	63	58.7	–
5418	Advertising & related services	9	D	D	D	c	D	D
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	9	2 621	753	179	41	4.7	.7
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	BALANCE OF CLINTON COUNTY, OH							
54	**Professional, scientific, & technical services**	**6**	**1 619**	**843**	**197**	**42**	**91.9**	**–**
541	Professional, scientific, & technical services	6	1 619	843	197	42	91.9	–
	BALANCE OF COLUMBIANA COUNTY, OH							
54	**Professional, scientific, & technical services**	**39**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	39	D	D	D	e	D	D
5413	Architectural, engineering, & related services	10	D	D	D	e	D	D
54133	Engineering services	7	D	D	D	e	D	D
541330	Engineering services	7	D	D	D	e	D	D
	BALANCE OF COSHOCTON COUNTY, OH							
54	**Professional, scientific, & technical services**	**6**	**907**	**177**	**41**	**12**	**82.6**	**–**
541	Professional, scientific, & technical services	6	907	177	41	12	82.6	–
	BALANCE OF CRAWFORD COUNTY, OH							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CUYAHOGA COUNTY, OH							
54	**Professional, scientific, & technical services**	**121**	**97 298**	**37 991**	**7 588**	**901**	**24.8**	**23.1**
541	Professional, scientific, & technical services	121	97 298	37 991	7 588	901	24.8	23.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	b	D	D
541211	Offices of certified public accountants	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	D	D	D	e	D	D
54133	Engineering services	20	13 182	6 499	1 402	168	40.2	6.7
541330	Engineering services	20	13 182	6 499	1 402	168	40.2	6.7
54138	Testing laboratories	4	13 939	6 647	1 681	239	–	12.0
541380	Testing laboratories	4	13 939	6 647	1 681	239	–	12.0
5414	Specialized design services	6	D	D	D	a	D	D
54141	Interior design services	5	2 789	238	47	14	89.4	–
541410	Interior design services	5	2 789	238	47	14	89.4	–
5415	Computer systems design & related services	16	D	D	D	c	D	D
54151	Computer systems design & related services	16	D	D	D	c	D	D
541512	Computer systems design services	9	D	D	D	b	D	D
5415121	Computer systems integrators	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	15 365	5 975	1 008	97	41.8	50.5
54161	Management consulting services	16	D	D	D	b	D	D
541611	Administrative management & general management consulting service	6	6 733	3 070	597	52	13.2	86.8
54162	Environmental consulting services	3	4 516	1 226	272	29	D	–
541620	Environmental consulting services	3	4 516	1 226	272	29	D	–
5418	Advertising & related services	8	D	D	D	b	D	D
54181	Advertising agencies	3	D	D	D	b	D	D
541810	Advertising agencies	3	D	D	D	b	D	D
	BALANCE OF DARKE COUNTY, OH							
54	**Professional, scientific, & technical services**	**22**	**3 171**	**886**	**224**	**47**	**72.2**	**.9**
541	Professional, scientific, & technical services	22	3 171	886	224	47	72.2	.9
	BALANCE OF DEFIANCE COUNTY, OH							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
	BALANCE OF DELAWARE COUNTY, OH							
54	**Professional, scientific, & technical services**	**101**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	101	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	D	D	D	c	D	D
5414	Specialized design services	5	D	D	D	c	D	D
54149	Other specialized design services	1	D	D	D	c	D	D
541490	Other specialized design services	1	D	D	D	c	D	D
5415	Computer systems design & related services	18	D	D	D	b	D	D
54151	Computer systems design & related services	18	D	D	D	b	D	D
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	29	D	D	D	b	D	D
54161	Management consulting services	20	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
	BALANCE OF ERIE COUNTY, OH							
54	**Professional, scientific, & technical services**	**22**	**3 779**	**926**	**228**	**49**	**89.1**	**9.5**
541	Professional, scientific, & technical services	22	3 779	926	228	49	89.1	9.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	BALANCE OF FAIRFIELD COUNTY, OH							
54	**Professional, scientific, & technical services**	**56**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	56	D	D	D	c	D	D
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5414	Specialized design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	13	D	D	D	b	D	D
54151	Computer systems design & related services	13	D	D	D	b	D	D
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	b	D	D
54161	Management consulting services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
54192	Photographic services	3	D	D	D	a	D	D
541921	Photographic studios, portrait	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF FAYETTE COUNTY, OH							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	BALANCE OF FRANKLIN COUNTY, OH							
54	**Professional, scientific, & technical services**	**150**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	150	D	D	D	g	D	D
5411	Legal services	15	5 951	2 051	402	74	34.5	25.9
54111	Offices of lawyers	11	3 604	1 115	204	34	56.9	7.6
541110	Offices of lawyers	11	3 604	1 115	204	34	56.9	7.6
5411101	Offices of lawyers (except legal aid societies)	11	3 604	1 115	204	34	56.9	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	6 034	2 694	858	512	37.4	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	6 034	2 694	858	512	37.4	6.2
541213	Tax return preparation services	3	D	D	D	e	D	D
5413	Architectural, engineering, & related services	32	30 671	14 240	3 304	396	21.6	15.5
54133	Engineering services	12	15 938	9 082	2 228	232	12.4	4.1
541330	Engineering services	12	15 938	9 082	2 228	232	12.4	4.1
54138	Testing laboratories	5	9 599	3 404	758	117	4.2	37.8
541380	Testing laboratories	5	9 599	3 404	758	117	4.2	37.8
5414	Specialized design services	9	D	D	D	b	D	D
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	21	8 184	3 429	735	85	24.5	.7
54151	Computer systems design & related services	21	8 184	3 429	735	85	24.5	.7
541512	Computer systems design services	8	6 154	2 467	622	67	9.3	.2
5416	Management, scientific, & technical consulting services	23	6 979	3 410	859	91	22.4	13.7
54161	Management consulting services	20	5 576	2 575	734	65	16.8	3.3
5418	Advertising & related services	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	7	2 402	657	176	27	33.4	–
	BALANCE OF FULTON COUNTY, OH							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	a	D	D
	BALANCE OF GALLIA COUNTY, OH							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	c	D	D
541219	Other accounting services	1	D	D	D	c	D	D
	BALANCE OF GEAUGA COUNTY, OH							
54	**Professional, scientific, & technical services**	**178**	**50 303**	**16 639**	**3 649**	**498**	**70.2**	**11.4**
541	Professional, scientific, & technical services	178	50 303	16 639	3 649	498	70.2	11.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	c	D	D
541211	Offices of certified public accountants	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	37	9 798	2 794	515	83	84.5	5.2
5415	Computer systems design & related services	35	D	D	D	c	D	D
54151	Computer systems design & related services	35	D	D	D	c	D	D
541512	Computer systems design services	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	42	D	D	D	c	D	D
54161	Management consulting services	30	D	D	D	b	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF GREENE COUNTY, OH							
54	**Professional, scientific, & technical services**	**68**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	68	D	D	D	g	D	D
5413	Architectural, engineering, & related services	19	D	D	D	c	D	D
54133	Engineering services	16	24 034	9 384	2 206	205	8.0	20.7
541330	Engineering services	16	24 034	9 384	2 206	205	8.0	20.7
5415	Computer systems design & related services	15	D	D	D	e	D	D
54151	Computer systems design & related services	15	D	D	D	e	D	D
541511	Custom computer programming services	5	D	D	D	c	D	D
541512	Computer systems design services	8	D	D	D	c	D	D
5415121	Computer systems integrators	5	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
54161	Management consulting services	7	D	D	D	b	D	D
5417	Scientific research & development services	13	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	12	113 813	22 854	6 584	644	.5	1.7
541710	R&D in the physical, engineering, & life sciences	12	113 813	22 854	6 584	644	.5	1.7
5417101	R&D in the physical & engineering sciences	12	113 813	22 854	6 584	644	.5	1.7
	BALANCE OF GUERNSEY COUNTY, OH							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BALANCE OF HAMILTON COUNTY, OH							
54	**Professional, scientific, & technical services**	**503**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	503	D	D	D	h	D	D
5411	Legal services	60	20 929	9 132	1 864	264	35.8	2.7
54111	Offices of lawyers	54	D	D	D	c	D	D
541110	Offices of lawyers	54	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	54	D	D	D	c	D	D
54119	Other legal services	6	D	D	D	b	D	D
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	103	25 420	12 426	3 235	1 038	44.3	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	103	25 420	12 426	3 235	1 038	44.3	4.4
541211	Offices of certified public accountants	62	14 289	7 115	1 654	249	55.1	5.4
541213	Tax return preparation services	14	4 982	2 261	902	648	15.6	1.9
541219	Other accounting services	24	5 864	2 941	658	132	41.6	4.2
5413	Architectural, engineering, & related services	90	D	D	D	f	D	D
54131	Architectural services	14	14 222	5 164	1 189	126	11.5	.6
541310	Architectural services	14	14 222	5 164	1 189	126	11.5	.6
54133	Engineering services	60	33 123	18 551	4 007	450	41.2	2.4
541330	Engineering services	60	33 123	18 551	4 007	450	41.2	2.4
5414	Specialized design services	25	D	D	D	b	D	D
54143	Graphic design services	11	D	D	D	b	D	D
541430	Graphic design services	11	D	D	D	b	D	D
5415	Computer systems design & related services	71	60 955	26 279	4 703	418	22.8	28.6
54151	Computer systems design & related services	71	60 955	26 279	4 703	418	22.8	28.6
541511	Custom computer programming services	32	D	D	D	e	D	D
541512	Computer systems design services	33	27 913	7 630	1 252	112	21.2	7.5
5415121	Computer systems integrators	12	19 220	2 922	414	32	11.0	–
5415122	Computer systems consultants (except systems integrators)	21	8 693	4 708	838	80	43.9	24.2
5416	Management, scientific, & technical consulting services	83	22 119	9 318	1 920	261	45.2	3.6
54161	Management consulting services	64	D	D	D	c	D	D
541612	Human resources & executive search consulting services	14	5 208	2 150	396	58	42.1	.2
541613	Marketing consulting services	16	5 093	1 828	409	46	41.2	–
54169	Other scientific & technical consulting services	14	3 000	1 463	294	44	22.0	5.9
541690	Other scientific & technical consulting services	14	3 000	1 463	294	44	22.0	5.9
5418	Advertising & related services	33	D	D	D	e	D	D
54182	Public relations agencies	2	D	D	D	a	D	D
541820	Public relations agencies	2	D	D	D	a	D	D
54183	Media buying services	2	D	D	D	b	D	D
541830	Media buying services	2	D	D	D	b	D	D
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	37	D	D	D	c	D	D
54192	Photographic services	24	D	D	D	c	D	D
541921	Photographic studios, portrait	22	D	D	D	c	D	D
	BALANCE OF HANCOCK COUNTY, OH							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	2 136	1 186	252	33	89.9	10.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF HARDIN COUNTY, OH							
54	**Professional, scientific, & technical services**	**4**	**187**	**51**	**23**	**14**	**46.5**	**53.5**
	BALANCE OF HARRISON COUNTY, OH							
54	**Professional, scientific, & technical services**	**7**	**859**	**211**	**50**	**51**	**51.5**	**48.5**
	BALANCE OF HENRY COUNTY, OH							
54	**Professional, scientific, & technical services**	**7**	**623**	**92**	**21**	**13**	**37.7**	**1.8**
	BALANCE OF HIGHLAND COUNTY, OH							
54	**Professional, scientific, & technical services**	**4**	**476**	**124**	**40**	**14**	**96.8**	**3.2**
	BALANCE OF HOCKING COUNTY, OH							
54	**Professional, scientific, & technical services**	**7**	**3 407**	**1 870**	**428**	**90**	**10.9**	**55.4**
541	Professional, scientific, & technical services	7	3 407	1 870	428	90	10.9	55.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
	BALANCE OF HOLMES COUNTY, OH							
54	**Professional, scientific, & technical services**	**13**	**5 422**	**1 988**	**477**	**98**	**31.2**	**2.4**
541	Professional, scientific, & technical services	13	5 422	1 988	477	98	31.2	2.4
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BALANCE OF HURON COUNTY, OH							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	BALANCE OF JACKSON COUNTY, OH							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	BALANCE OF JEFFERSON COUNTY, OH							
54	**Professional, scientific, & technical services**	**13**	**2 978**	**2 099**	**478**	**33**	**20.9**	**1.4**
541	Professional, scientific, & technical services	13	2 978	2 099	478	33	20.9	1.4
	BALANCE OF KNOX COUNTY, OH							
54	**Professional, scientific, & technical services**	**20**	**5 735**	**1 270**	**196**	**61**	**50.1**	**24.8**
541	Professional, scientific, & technical services	20	5 735	1 270	196	61	50.1	24.8
5413	Architectural, engineering, & related services	5	1 449	438	68	12	90.6	9.4
	BALANCE OF LAKE COUNTY, OH							
54	**Professional, scientific, & technical services**	**92**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	92	D	D	D	f	D	D
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 523	1 854	531	265	11.3	15.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 523	1 854	531	265	11.3	15.2
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5414	Specialized design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	14	D	D	D	b	D	D
54151	Computer systems design & related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	D	D	D	b	D	D
54161	Management consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
	BALANCE OF LAWRENCE COUNTY, OH							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LICKING COUNTY, OH							
54	**Professional, scientific, & technical services**	**39**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	39	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
5418	Advertising & related services	2	D	D	D	e	D	D
	BALANCE OF LOGAN COUNTY, OH							
54	**Professional, scientific, & technical services**	**32**	**32 624**	**12 536**	**2 997**	**577**	**10.3**	**6.3**
541	Professional, scientific, & technical services	32	32 624	12 536	2 997	577	10.3	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 923	559	142	43	49.4	50.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 923	559	142	43	49.4	50.6
5413	Architectural, engineering, & related services	6	D	D	D	e	D	D
54138	Testing laboratories	3	D	D	D	e	D	D
541380	Testing laboratories	3	D	D	D	e	D	D
	BALANCE OF LORAIN COUNTY, OH							
54	**Professional, scientific, & technical services**	**41**	**11 429**	**3 770**	**770**	**112**	**53.4**	**9.9**
541	Professional, scientific, & technical services	41	11 429	3 770	770	112	53.4	9.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	2 010	353	85	10	97.5	2.5
	BALANCE OF LUCAS COUNTY, OH							
54	**Professional, scientific, & technical services**	**186**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	186	D	D	D	g	D	D
5411	Legal services	39	20 752	9 174	1 713	233	18.5	11.8
54111	Offices of lawyers	39	20 752	9 174	1 713	233	18.5	11.8
541110	Offices of lawyers	39	20 752	9 174	1 713	233	18.5	11.8
5411101	Offices of lawyers (except legal aid societies)	39	20 752	9 174	1 713	233	18.5	11.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	D	D	D	c	D	D
541211	Offices of certified public accountants	17	5 694	1 861	470	76	54.3	–
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	D	D	D	e	D	D
54133	Engineering services	25	D	D	D	e	D	D
541330	Engineering services	25	D	D	D	e	D	D
5414	Specialized design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	22	D	D	D	c	D	D
54151	Computer systems design & related services	22	D	D	D	c	D	D
541511	Custom computer programming services	9	D	D	D	b	D	D
541512	Computer systems design services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	27	D	D	D	c	D	D
54161	Management consulting services	24	D	D	D	c	D	D
541611	Administrative management & general management consulting service	11	D	D	D	c	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	e	D	D
54191	Marketing research & public opinion polling	4	D	D	D	e	D	D
541910	Marketing research & public opinion polling	4	D	D	D	e	D	D
	BALANCE OF MADISON COUNTY, OH							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	c	D	D
5417	Scientific research & development services	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MAHONING COUNTY, OH							
54	**Professional, scientific, & technical services**	**237**	**86 742**	**33 273**	**8 584**	**1 305**	**41.0**	**6.7**
541	Professional, scientific, & technical services	237	86 742	33 273	8 584	1 305	41.0	6.7
5411	Legal services	61	D	D	D	c	D	D
54111	Offices of lawyers	57	16 301	6 040	1 489	212	32.1	4.0
541110	Offices of lawyers	57	16 301	6 040	1 489	212	32.1	4.0
5411101	Offices of lawyers (except legal aid societies)	57	16 301	6 040	1 489	212	32.1	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	60	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	60	D	D	D	e	D	D
541211	Offices of certified public accountants	40	8 557	3 667	946	140	42.5	8.0
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	34	D	D	D	c	D	D
54133	Engineering services	21	D	D	D	c	D	D
541330	Engineering services	21	D	D	D	c	D	D
5414	Specialized design services	11	D	D	D	b	D	D
5415	Computer systems design & related services	15	D	D	D	b	D	D
54151	Computer systems design & related services	15	D	D	D	b	D	D
541512	Computer systems design services	6	6 076	1 692	306	36	71.7	.9
5416	Management, scientific, & technical consulting services	28	D	D	D	c	D	D
54161	Management consulting services	23	D	D	D	c	D	D
5418	Advertising & related services	11	D	D	D	c	D	D
54181	Advertising agencies	4	D	D	D	b	D	D
541810	Advertising agencies	4	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	c	D	D
54192	Photographic services	15	D	D	D	c	D	D
541921	Photographic studios, portrait	15	D	D	D	c	D	D
	BALANCE OF MARION COUNTY, OH							
54	**Professional, scientific, & technical services**	**25**	**5 333**	**1 499**	**377**	**86**	**55.7**	**.9**
541	Professional, scientific, & technical services	25	5 333	1 499	377	86	55.7	.9
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	1 379	253	58	22	–	–
54192	Photographic services	4	1 379	253	58	22	–	–
	BALANCE OF MEDINA COUNTY, OH							
54	**Professional, scientific, & technical services**	**104**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	104	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	2 853	1 369	323	58	60.6	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	2 853	1 369	323	58	60.6	2.3
5413	Architectural, engineering, & related services	25	D	D	D	b	D	D
5414	Specialized design services	10	2 653	568	106	33	33.3	9.0
5415	Computer systems design & related services	18	11 716	2 295	327	41	8.4	77.3
54151	Computer systems design & related services	18	11 716	2 295	327	41	8.4	77.3
541512	Computer systems design services	8	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
	BALANCE OF MEIGS COUNTY, OH							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	b	D	D
	BALANCE OF MERCER COUNTY, OH							
54	**Professional, scientific, & technical services**	**3**	**113**	**47**	**11**	**3**	**100.0**	**–**
	BALANCE OF MIAMI COUNTY, OH							
54	**Professional, scientific, & technical services**	**27**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	BALANCE OF MONROE COUNTY, OH							
54	**Professional, scientific, & technical services**	**6**	**627**	**225**	**51**	**23**	**41.8**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MONTGOMERY COUNTY, OH							
54	**Professional, scientific, & technical services**	**289**	**236 894**	**100 534**	**23 688**	**3 355**	**21.6**	**4.5**
541	Professional, scientific, & technical services	289	236 894	100 534	23 688	3 355	21.6	4.5
5411	Legal services	47	D	D	D	c	D	D
54111	Offices of lawyers	40	D	D	D	b	D	D
541110	Offices of lawyers	40	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	47	18 724	9 104	2 179	693	37.0	11.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	47	18 724	9 104	2 179	693	37.0	11.4
541211	Offices of certified public accountants	26	7 400	3 815	751	107	59.9	4.4
541213	Tax return preparation services	4	D	D	D	e	D	D
541219	Other accounting services	14	D	D	D	c	D	D
5413	Architectural, engineering, & related services	60	D	D	D	g	D	D
54133	Engineering services	47	104 146	51 247	12 229	1 455	14.7	.5
541330	Engineering services	47	104 146	51 247	12 229	1 455	14.7	.5
5414	Specialized design services	10	D	D	D	b	D	D
54143	Graphic design services	8	1 632	491	106	26	90.0	10.0
541430	Graphic design services	8	1 632	491	106	26	90.0	10.0
5415	Computer systems design & related services	47	D	D	D	e	D	D
54151	Computer systems design & related services	47	D	D	D	e	D	D
541511	Custom computer programming services	22	D	D	D	c	D	D
541512	Computer systems design services	18	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	9	4 979	1 457	405	36	62.5	.5
5416	Management, scientific, & technical consulting services	42	13 715	5 846	1 263	210	31.7	5.3
54161	Management consulting services	35	D	D	D	c	D	D
541612	Human resources & executive search consulting services	8	4 918	2 378	529	91	9.4	12.5
541613	Marketing consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	8	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	c	D	D
5418	Advertising & related services	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	c	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
541922	Commercial photography	2	D	D	D	b	D	D
	BALANCE OF MORGAN COUNTY, OH							
54	**Professional, scientific, & technical services**	**13**	**3 540**	**605**	**151**	**53**	**25.3**	**18.8**
541	Professional, scientific, & technical services	13	3 540	605	151	53	25.3	18.8
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	BALANCE OF MORROW COUNTY, OH							
54	**Professional, scientific, & technical services**	**4**	**230**	**79**	**22**	**7**	**30.9**	**27.4**
	BALANCE OF MUSKINGUM COUNTY, OH							
54	**Professional, scientific, & technical services**	**25**	**4 297**	**1 020**	**216**	**53**	**52.5**	**3.2**
541	Professional, scientific, & technical services	25	4 297	1 020	216	53	52.5	3.2
5413	Architectural, engineering, & related services	7	D	D	D	a	D	D
	BALANCE OF NOBLE COUNTY, OH							
54	**Professional, scientific, & technical services**	**6**	**1 092**	**446**	**109**	**22**	**42.9**	**5.6**
541	Professional, scientific, & technical services	6	1 092	446	109	22	42.9	5.6
	BALANCE OF OTTAWA COUNTY, OH							
54	**Professional, scientific, & technical services**	**22**	**5 464**	**1 881**	**386**	**67**	**84.4**	**7.5**
541	Professional, scientific, & technical services	22	5 464	1 881	386	67	84.4	7.5
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BALANCE OF PAULDING COUNTY, OH							
54	**Professional, scientific, & technical services**	**3**	**243**	**51**	**9**	**4**	**D**	**–**
	BALANCE OF PERRY COUNTY, OH							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	2 643	1 023	222	55	29.1	47.2
	BALANCE OF PICKAWAY COUNTY, OH							
54	**Professional, scientific, & technical services**	**16**	**2 398**	**850**	**172**	**46**	**69.2**	**6.3**
541	Professional, scientific, & technical services	16	2 398	850	172	46	69.2	6.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF PIKE COUNTY, OH							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PORTAGE COUNTY, OH							
54	**Professional, scientific, & technical services**	**73**	**11 097**	**4 521**	**999**	**153**	**63.2**	**2.5**
541	Professional, scientific, & technical services	73	11 097	4 521	999	153	63.2	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 044	1 085	273	55	48.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 044	1 085	273	55	48.4	–
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	a	D	D
	BALANCE OF PREBLE COUNTY, OH							
54	**Professional, scientific, & technical services**	**13**	**1 937**	**365**	**92**	**23**	**65.3**	**13.7**
541	Professional, scientific, & technical services	13	1 937	365	92	23	65.3	13.7
	BALANCE OF PUTNAM COUNTY, OH							
54	**Professional, scientific, & technical services**	**11**	**1 956**	**522**	**114**	**29**	**73.7**	**6.0**
541	Professional, scientific, & technical services	11	1 956	522	114	29	73.7	6.0
	BALANCE OF RICHLAND COUNTY, OH							
54	**Professional, scientific, & technical services**	**27**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	27	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	BALANCE OF ROSS COUNTY, OH							
54	**Professional, scientific, & technical services**	**13**	**2 223**	**743**	**98**	**21**	**65.0**	**1.3**
541	Professional, scientific, & technical services	13	2 223	743	98	21	65.0	1.3
	BALANCE OF SANDUSKY COUNTY, OH							
54	**Professional, scientific, & technical services**	**15**	**2 516**	**574**	**146**	**48**	**40.3**	**2.3**
541	Professional, scientific, & technical services	15	2 516	574	146	48	40.3	2.3
	BALANCE OF SCIOTO COUNTY, OH							
54	**Professional, scientific, & technical services**	**22**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	BALANCE OF SENECA COUNTY, OH							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BALANCE OF SHELBY COUNTY, OH							
54	**Professional, scientific, & technical services**	**19**	**6 681**	**4 710**	**1 016**	**124**	**28.9**	**2.0**
541	Professional, scientific, & technical services	19	6 681	4 710	1 016	124	28.9	2.0
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54161	Management consulting services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF STARK COUNTY, OH							
54	**Professional, scientific, & technical services**	**295**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	295	D	D	D	g	D	D
5411	Legal services	49	19 491	6 781	1 344	225	30.7	1.4
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
54119	Other legal services	4	D	D	D	b	D	D
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	63	20 032	8 525	2 219	474	27.6	23.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	63	20 032	8 525	2 219	474	27.6	23.2
541211	Offices of certified public accountants	36	D	D	D	c	D	D
541213	Tax return preparation services	9	2 219	832	323	192	10.6	18.4
541219	Other accounting services	15	5 915	2 508	518	84	15.2	28.8
5413	Architectural, engineering, & related services	55	D	D	D	e	D	D
54133	Engineering services	36	D	D	D	c	D	D
541330	Engineering services	36	D	D	D	c	D	D
54138	Testing laboratories	6	D	D	D	c	D	D
541380	Testing laboratories	6	D	D	D	c	D	D
5414	Specialized design services	15	D	D	D	b	D	D
54141	Interior design services	6	3 702	358	84	17	64.3	–
541410	Interior design services	6	3 702	358	84	17	64.3	–
5415	Computer systems design & related services	29	D	D	D	c	D	D
54151	Computer systems design & related services	29	D	D	D	c	D	D
541512	Computer systems design services	20	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	45	D	D	D	c	D	D
54161	Management consulting services	32	8 105	3 306	689	91	46.5	6.5
54162	Environmental consulting services	9	5 759	844	190	23	88.0	12.0
541620	Environmental consulting services	9	5 759	844	190	23	88.0	12.0
5417	Scientific research & development services	3	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	b	D	D
5418	Advertising & related services	25	D	D	D	c	D	D
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	BALANCE OF SUMMIT COUNTY, OH							
54	**Professional, scientific, & technical services**	**224**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	224	D	D	D	g	D	D
5411	Legal services	29	D	D	D	c	D	D
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	D	D	D	b	D	D
541211	Offices of certified public accountants	19	3 590	1 294	276	54	82.5	–
5413	Architectural, engineering, & related services	50	39 342	15 166	2 917	362	44.5	2.1
54133	Engineering services	35	34 782	13 497	2 570	317	44.5	.3
541330	Engineering services	35	34 782	13 497	2 570	317	44.5	.3
5414	Specialized design services	14	D	D	D	b	D	D
54141	Interior design services	6	D	D	D	b	D	D
541410	Interior design services	6	D	D	D	b	D	D
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	37	D	D	D	c	D	D
54151	Computer systems design & related services	37	D	D	D	c	D	D
541512	Computer systems design services	19	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	43	17 348	5 774	1 141	149	25.3	10.4
54161	Management consulting services	35	D	D	D	c	D	D
541612	Human resources & executive search consulting services	7	7 829	1 595	227	16	11.9	–
5416123	Human resources & personnel management consulting	5	D	D	D	a	D	D
5418	Advertising & related services	20	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF TRUMBULL COUNTY, OH							
54	**Professional, scientific, & technical services**	**79**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	79	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	D	D	D	c	D	D
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
5414	Specialized design services	5	D	D	D	f	D	D
54142	Industrial design services	2	D	D	D	f	D	D
541420	Industrial design services	2	D	D	D	f	D	D
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
	BALANCE OF TUSCARAWAS COUNTY, OH							
54	**Professional, scientific, & technical services**	**25**	**8 204**	**2 441**	**511**	**93**	**61.5**	**3.6**
541	Professional, scientific, & technical services	25	8 204	2 441	511	93	61.5	3.6
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	BALANCE OF UNION COUNTY, OH							
54	**Professional, scientific, & technical services**	**22**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	22	D	D	D	f	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	c	D	D
54161	Management consulting services	2	D	D	D	c	D	D
541612	Human resources & executive search consulting services	1	D	D	D	c	D	D
5416121	Actuarial consulting	1	D	D	D	c	D	D
5417	Scientific research & development services	1	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	f	D	D
	BALANCE OF VAN WERT COUNTY, OH							
54	**Professional, scientific, & technical services**	**4**	**501**	**323**	**30**	**6**	**86.0**	**–**
	BALANCE OF VINTON COUNTY, OH							
54	**Professional, scientific, & technical services**	**6**	**1 060**	**307**	**74**	**21**	**91.2**	**–**
541	Professional, scientific, & technical services	6	1 060	307	74	21	91.2	–
	BALANCE OF WARREN COUNTY, OH							
54	**Professional, scientific, & technical services**	**91**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	91	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	a	D	D
5413	Architectural, engineering, & related services	23	D	D	D	b	D	D
5415	Computer systems design & related services	20	D	D	D	c	D	D
54151	Computer systems design & related services	20	D	D	D	c	D	D
541512	Computer systems design services	7	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
	BALANCE OF WASHINGTON COUNTY, OH							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	a	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	BALANCE OF WAYNE COUNTY, OH							
54	**Professional, scientific, & technical services**	**40**	**6 183**	**1 501**	**359**	**110**	**60.7**	**7.6**
541	Professional, scientific, & technical services	40	6 183	1 501	359	110	60.7	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	1 702	436	91	26	82.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF WILLIAMS COUNTY, OH							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	BALANCE OF WOOD COUNTY, OH							
54	**Professional, scientific, & technical services**	**48**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	48	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
5414	Specialized design services	5	D	D	D	b	D	D
54143	Graphic design services	3	1 788	423	81	21	D	–
541430	Graphic design services	3	1 788	423	81	21	D	–
	BALANCE OF WYANDOT COUNTY, OH							
54	**Professional, scientific, & technical services**	**6**	**1 439**	**535**	**131**	**32**	**72.2**	**–**
541	Professional, scientific, & technical services	6	1 439	535	131	32	72.2	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

OHIO

Alliance is in Mahoning and Stark Counties.

Bellevue is in Huron and Sandusky Counties.

Blanchester is in Clinton and Warren Counties.

Bluffton is in Allen and Hancock Counties.

Buckeye Lake is in Fairfield and Licking Counties; it annexed into Fairfield County in October 1995.

Canal Winchester is in Fairfield and Franklin Counties.

Carlisle is in Montgomery and Warren Counties.

Columbiana is in Columbiana and Mahoning Counties.

Columbus is in Delaware, Fairfield, and Franklin Counties.

Crestline is in Crawford and Richland Counties.

Delphos is in Allen and Van Wert Counties.

Dublin is in Delaware, Franklin, and Union Counties.

Fairfield is in Butler and Hamilton Counties.

Fostoria is in Hancock, Seneca, and Wood Counties.

Huber Heights is in Miami and Montgomery Counties.

Kettering is in Greene and Montgomery Counties.

Loudonville is in Ashland and Holmes Counties.

Loveland is in Clermont, Hamilton, and Warren Counties.

Middletown is in Butler and Warren Counties.

Milford is in Clermont and Hamilton Counties.

Minerva is in Carroll, Columbiana, and Stark Counties.

Mogadore is in Portage and Summit Counties.

Monroe is in Butler and Warren Counties.

Norton is in Summit and Wayne Counties.

Pickerington is in Fairfield and Franklin Counties.

Plain City is in Madison and Union Counties.

Reynoldsburg is in Fairfield, Franklin, and Licking Counties.

Rittman is in Medina and Wayne Counties.

Sharonville is in Butler and Hamilton Counties.

Springboro is in Montgomery and Warren Counties.

Swanton is in Fulton and Lucas Counties.

Tallmadge is in Portage and Summit Counties.

Union is in Miami and Montgomery Counties; it annexed into Miami County in March 1996.

Vermilion is in Erie and Lorain Counties.

Westerville is in Delaware and Franklin Counties.

Youngstown is in Mahoning and Trumbull Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

OHIO

Akron, OH PMSA

- Portage County, OH
- Summit County, OH

Canton—Massillon, OH MSA

- Carroll County, OH
- Stark County, OH

Cincinnati, OH—KY—IN PMSA

- Dearborn County, IN
- Ohio County, IN
- Boone County, KY
- Campbell County, KY
- Gallatin County, KY
- Grant County, KY
- Kenton County, KY
- Pendleton County, KY
- Brown County, OH
- Clermont County, OH
- Hamilton County, OH
- Warren County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA

- Cincinnati, OH—KY—IN PMSA
  - Dearborn County, IN
  - Ohio County, IN
  - Boone County, KY
  - Campbell County, KY
  - Gallatin County, KY
  - Grant County, KY
  - Kenton County, KY
  - Pendleton County, KY
  - Brown County, OH
  - Clermont County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA—Con.

- Cincinnati, OH—KY—IN PMSA—Con.
  - Hamilton County, OH
  - Warren County, OH
- Hamilton—Middletown, OH PMSA
  - Butler County, OH

Cleveland—Lorain—Elyria, OH PMSA

- Ashtabula County, OH
- Cuyahoga County, OH
- Geauga County, OH
- Lake County, OH
- Lorain County, OH
- Medina County, OH

Cleveland—Akron, OH CMSA

- Akron, OH PMSA
  - Portage County, OH
  - Summit County, OH
- Cleveland—Lorain—Elyria, OH PMSA
  - Ashtabula County, OH
  - Cuyahoga County, OH
  - Geauga County, OH
  - Lake County, OH
  - Lorain County, OH
  - Medina County, OH

Columbus, OH MSA

- Delaware County, OH
- Fairfield County, OH
- Franklin County, OH
- Licking County, OH
- Madison County, OH
- Pickaway County, OH

U.S. Census Bureau, 1997 Economic Census

Dayton—Springfield, OH MSA

Clark County, OH

Greene County, OH

Miami County, OH

Montgomery County, OH

Hamilton—Middletown, OH PMSA

Butler County, OH

Huntington—Ashland, WV—KY—OH MSA

Boyd County, KY

Carter County, KY

Greenup County, KY

Lawrence County, OH

Cabell County, WV

Wayne County, WV

Lima, OH MSA

Allen County, OH

Auglaize County, OH

Mansfield, OH MSA

Crawford County, OH

Richland County, OH

Parkersburg—Marietta, WV—OH MSA

Washington County, OH

Wood County, WV

Steubenville—Weirton, OH—WV MSA

Jefferson County, OH

Brooke County, WV

Hancock County, WV

Toledo, OH MSA

Fulton County, OH

Lucas County, OH

Wood County, OH

Wheeling, WV—OH MSA

Belmont County, OH

Marshall County, WV

Ohio County, WV

Youngstown—Warren, OH MSA

Columbiana County, OH

Mahoning County, OH

Trumbull County, OH

U.S. Census Bureau, 1997 Economic Census

Oklahoma

1997

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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U.S. CENSUS BUREAU

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OKLAHOMA							
54	**Professional, scientific, & technical services**	**7 009**	**3 543 030**	**1 323 678**	**288 608**	**40 633**	**27.1**	**6.0**
541	Professional, scientific, & technical services	7 009	3 543 030	1 323 678	288 608	40 633	27.1	6.0
5411	Legal services	2 491	1 037 351	438 660	89 040	10 986	32.4	7.3
54111	Offices of lawyers	2 313	937 370	395 178	79 284	9 375	33.6	6.2
541110	Offices of lawyers	2 313	937 370	395 178	79 284	9 375	33.6	6.2
5411101	Offices of lawyers (except legal aid societies)	2 313	937 370	395 178	79 284	9 375	33.6	6.2
54119	Other legal services	178	99 981	43 482	9 756	1 611	21.3	18.0
541191	Title abstract & settlement offices	166	98 466	42 941	9 635	1 578	21.3	17.9
541199	All other legal services	12	1 515	541	121	33	22.5	26.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 576	405 910	160 020	37 905	7 642	37.0	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 576	405 910	160 020	37 905	7 642	37.0	5.5
541211	Offices of certified public accountants	902	298 832	115 758	26 859	4 196	35.4	3.9
541213	Tax return preparation services	242	34 155	11 305	3 423	1 405	34.7	7.9
541214	Payroll services	27	18 226	10 607	2 406	774	9.4	4.0
541219	Other accounting services	405	54 697	22 350	5 217	1 267	56.4	12.7
5413	Architectural, engineering, & related services	997	890 657	343 220	76 240	8 958	23.9	4.3
54131	Architectural services	168	170 195	63 231	14 299	1 685	21.4	1.3
541310	Architectural services	168	170 195	63 231	14 299	1 685	21.4	1.3
54133	Engineering services	561	590 397	223 305	48 465	5 290	24.4	4.4
541330	Engineering services	561	590 397	223 305	48 465	5 290	24.4	4.4
54134	Drafting services	23	10 042	7 297	2 759	203	12.3	2.5
541340	Drafting services	23	10 042	7 297	2 759	203	12.3	2.5
54135	Building inspection services	29	7 991	3 179	725	156	39.7	15.4
541350	Building inspection services	29	7 991	3 179	725	156	39.7	15.4
54136	Geophysical surveying & mapping services	35	12 277	4 068	828	155	32.1	13.5
541360	Geophysical surveying & mapping services	35	12 277	4 068	828	155	32.1	13.5
54137	Surveying & mapping (except geophysical) services	113	50 048	20 161	4 511	713	24.3	2.0
541370	Surveying & mapping (except geophysical) services	113	50 048	20 161	4 511	713	24.3	2.0
54138	Testing laboratories	68	49 707	21 979	4 653	756	22.8	11.6
541380	Testing laboratories	68	49 707	21 979	4 653	756	22.8	11.6
5414	Specialized design services	214	52 491	12 609	2 658	535	41.8	7.7
54141	Interior design services	94	28 930	5 286	1 129	240	54.1	10.1
541410	Interior design services	94	28 930	5 286	1 129	240	54.1	10.1
54142	Industrial design services	8	D	D	D	b	D	D
541420	Industrial design services	8	D	D	D	b	D	D
54143	Graphic design services	111	19 672	6 575	1 371	263	28.7	4.7
541430	Graphic design services	111	19 672	6 575	1 371	263	28.7	4.7
5414301	Graphic design services (except commercial art & medical artists)	94	17 646	5 963	1 250	243	26.5	3.9
5414302	Commercial art	16	D	D	D	a	D	D
5414303	Medical artists	1	D	D	D	a	D	D
54149	Other specialized design services	1	D	D	D	a	D	D
541490	Other specialized design services	1	D	D	D	a	D	D
5415	Computer systems design & related services	456	483 772	151 816	35 909	4 167	13.5	4.9
54151	Computer systems design & related services	456	483 772	151 816	35 909	4 167	13.5	4.9
541511	Custom computer programming services	188	120 309	58 027	13 408	1 409	12.3	4.9
541512	Computer systems design services	199	265 698	59 612	13 920	1 490	17.2	5.4
5415121	Computer systems integrators	89	208 734	38 772	8 395	852	15.0	3.4
5415122	Computer systems consultants (except systems integrators)	110	56 964	20 840	5 525	638	25.2	12.6
541513	Computer facilities management services	16	74 053	23 443	6 102	604	.5	3.8
541519	Other computer related services	53	23 712	10 734	2 479	664	17.6	2.9
5416	Management, scientific, & technical consulting services	655	255 185	95 469	19 570	2 995	33.9	9.1
54161	Management consulting services	408	165 017	65 731	13 420	1 837	36.6	5.5
541611	Administrative management & general management consulting service	225	94 692	41 714	8 759	1 152	24.2	5.9
541612	Human resources & executive search consulting services	85	28 201	12 375	2 133	438	51.7	7.9
5416121	Actuarial consulting	3	D	D	D	a	D	D
5416122	Executive placement services	42	15 381	7 396	1 218	294	44.5	6.6
5416123	Human resources & personnel management consulting	40	D	D	D	c	D	D
541613	Marketing consulting services	48	19 387	4 977	1 232	124	47.6	5.8
541614	Process, physical distribution, & logistics consulting services	24	17 417	4 748	912	69	63.2	–
541618	Other management consulting services	26	5 320	1 917	384	54	51.3	1.8
54162	Environmental consulting services	82	42 318	12 246	2 611	359	30.6	7.4
541620	Environmental consulting services	82	42 318	12 246	2 611	359	30.6	7.4
54169	Other scientific & technical consulting services	165	47 850	17 492	3 539	799	27.1	23.2
541690	Other scientific & technical consulting services	165	47 850	17 492	3 539	799	27.1	23.2
5417	Scientific research & development services	46	67 086	18 503	4 433	464	2.0	2.6
54171	R&D in the physical, engineering, & life sciences	40	66 650	18 290	4 391	449	1.9	2.3
541710	R&D in the physical, engineering, & life sciences	40	66 650	18 290	4 391	449	1.9	2.3
5417101	R&D in the physical & engineering sciences	30	59 193	15 281	3 731	377	1.4	2.1
5417102	Research & development in the life sciences	10	7 457	3 009	660	72	6.7	4.2
54172	Research & development in the social sciences & humanities	6	436	213	42	15	13.5	50.7
541720	R&D in the social sciences & humanities	6	436	213	42	15	13.5	50.7

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OKLAHOMA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	333	220 294	63 127	14 601	2 626	27.5	8.8
54181	Advertising agencies	112	71 640	29 654	6 829	729	16.4	11.4
541810	Advertising agencies	112	71 640	29 654	6 829	729	16.4	11.4
54182	Public relations agencies	41	8 766	3 517	781	147	54.3	14.5
541820	Public relations agencies	41	8 766	3 517	781	147	54.3	14.5
54183	Media buying services	6	D	D	D	b	D	D
541830	Media buying services	6	D	D	D	b	D	D
54184	Media representatives	30	10 220	3 705	819	209	9.4	5.7
541840	Media representatives	30	10 220	3 705	819	209	9.4	5.7
5418401	Radio & television advertising representatives	11	5 120	1 674	343	91	5.1	8.9
5418402	Publishers' advertising representatives	19	5 100	2 031	476	118	13.7	2.4
54185	Display advertising	23	29 961	5 227	1 253	229	34.4	.7
541850	Display advertising	23	29 961	5 227	1 253	229	34.4	.7
5418501	Display advertising (except outdoor)	1	D	D	D	b	D	D
5418502	Outdoor advertising services	22	D	D	D	c	D	D
54186	Direct mail advertising	22	27 861	6 109	1 485	451	26.6	20.3
541860	Direct mail advertising	22	27 861	6 109	1 485	451	26.6	20.3
54187	Advertising material distribution services	1	D	D	D	a	D	D
541870	Advertising material distribution services	1	D	D	D	a	D	D
54189	Other services related to advertising	98	67 128	13 621	3 045	832	37.3	2.1
541890	Other services related to advertising	98	67 128	13 621	3 045	832	37.3	2.1
5418901	Welcoming services	1	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	43	38 899	5 446	1 201	267	43.1	–
5418903	Sign painting & lettering shop	34	6 059	1 569	341	92	50.7	13.5
5418909	All other advertising	20	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	241	130 284	40 254	8 252	2 260	18.7	4.2
54191	Marketing research & public opinion polling	21	12 042	4 920	735	504	35.7	7.3
541910	Marketing research & public opinion polling	21	12 042	4 920	735	504	35.7	7.3
54192	Photographic services	176	54 276	15 010	3 284	1 176	28.9	6.1
541921	Photographic studios, portrait	152	48 104	13 669	2 988	1 110	27.1	5.5
541922	Commercial photography	24	6 172	1 341	296	66	43.0	10.8
54193	Translation & interpretation services	3	D	D	D	a	D	D
541930	Translation & interpretation services	3	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	41	D	D	D	f	D	D
541990	All other professional, scientific, & technical services	41	D	D	D	f	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	OKLAHOMA								
54	**Professional, scientific, & technical services**	**52**	**51 386**	**46 551**	**22 069**	**5 075**	**653**	**8.8**	**5.0**
541	Professional, scientific, & technical services	52	51 386	46 551	22 069	5 075	653	8.8	5.0
5411	Legal services	31	9 454	7 903	4 768	990	165	17.1	9.5
54111	Offices of lawyers	31	9 454	7 903	4 768	990	165	17.1	9.5
541110	Offices of lawyers	31	9 454	7 903	4 768	990	165	17.1	9.5
5411102	Legal aid societies & similar legal services	31	9 454	7 903	4 768	990	165	17.1	9.5
5417	Scientific research & development services	21	41 932	38 648	17 301	4 085	488	6.9	3.9
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	D	b	D	D
5417102	Research & development in the life sciences	13	D	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	5	D	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	5	D	D	D	D	e	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ENID, OK MSA							
54	**Professional, scientific, & technical services**	**92**	**33 625**	**12 050**	**2 494**	**432**	**34.0**	**6.3**
541	Professional, scientific, & technical services	92	33 625	12 050	2 494	432	34.0	6.3
5411	Legal services	37	15 027	5 932	1 061	158	24.0	5.2
54111	Offices of lawyers	33	13 601	5 465	955	138	21.6	5.7
541110	Offices of lawyers	33	13 601	5 465	955	138	21.6	5.7
5411101	Offices of lawyers (except legal aid societies)	33	13 601	5 465	955	138	21.6	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	9 174	3 509	946	176	30.7	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	9 174	3 509	946	176	30.7	4.6
541211	Offices of certified public accountants	14	7 132	2 803	713	104	32.3	.2
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	3 963	1 773	315	49	88.8	.1
5418	Advertising & related services	5	1 976	367	79	25	43.7	38.5
	FORT SMITH, AR–OK MSA							
54	**Professional, scientific, & technical services**	**309**	**134 681**	**49 084**	**10 510**	**2 182**	**44.0**	**11.3**
541	Professional, scientific, & technical services	309	134 681	49 084	10 510	2 182	44.0	11.3
5411	Legal services	104	37 140	10 265	1 833	367	56.7	5.0
54111	Offices of lawyers	97	33 490	8 797	1 517	302	60.2	5.6
541110	Offices of lawyers	97	33 490	8 797	1 517	302	60.2	5.6
5411101	Offices of lawyers (except legal aid societies)	97	33 490	8 797	1 517	302	60.2	5.6
54119	Other legal services	7	3 650	1 468	316	65	24.1	–
541191	Title abstract & settlement offices	7	3 650	1 468	316	65	24.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	70	30 319	15 946	2 926	791	34.9	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	70	30 319	15 946	2 926	791	34.9	5.7
541211	Offices of certified public accountants	35	15 496	5 202	1 201	190	54.7	9.6
541213	Tax return preparation services	22	D	D	D	b	D	D
541219	Other accounting services	11	1 190	422	118	23	80.4	19.6
5413	Architectural, engineering, & related services	45	28 856	8 507	1 958	286	72.7	.6
54131	Architectural services	11	4 519	1 821	462	57	45.6	1.0
541310	Architectural services	11	4 519	1 821	462	57	45.6	1.0
54133	Engineering services	21	20 502	4 886	1 084	153	86.3	.4
541330	Engineering services	21	20 502	4 886	1 084	153	86.3	.4
54137	Surveying & mapping (except geophysical) services	6	2 242	1 143	252	50	10.9	1.6
541370	Surveying & mapping (except geophysical) services	6	2 242	1 143	252	50	10.9	1.6
5415	Computer systems design & related services	16	8 325	2 068	858	158	21.7	59.0
54151	Computer systems design & related services	16	8 325	2 068	858	158	21.7	59.0
5416	Management, scientific, & technical consulting services	27	12 753	5 499	1 236	136	15.2	38.2
54161	Management consulting services	23	11 909	4 973	1 123	124	9.9	40.9
541611	Administrative management & general management consulting service	13	9 978	4 319	983	96	1.7	46.5
5418	Advertising & related services	20	8 923	2 617	618	102	15.5	12.1
5419	Other professional, scientific, & technical services	20	D	D	D	c	D	D
54192	Photographic services	13	2 388	482	105	43	47.1	14.7
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	LAWTON, OK MSA							
54	**Professional, scientific, & technical services**	**127**	**63 019**	**30 463**	**7 633**	**1 062**	**21.0**	**6.0**
541	Professional, scientific, & technical services	127	63 019	30 463	7 633	1 062	21.0	6.0
5411	Legal services	53	15 904	4 988	1 423	185	50.3	5.9
54111	Offices of lawyers	50	13 312	3 958	1 207	143	51.7	7.1
541110	Offices of lawyers	50	13 312	3 958	1 207	143	51.7	7.1
5411101	Offices of lawyers (except legal aid societies)	50	13 312	3 958	1 207	143	51.7	7.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	4 985	1 847	699	158	58.1	15.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	4 985	1 847	699	158	58.1	15.9
5413	Architectural, engineering, & related services	6	6 167	3 409	767	115	9.6	18.1
5415	Computer systems design & related services	11	30 956	18 601	4 416	500	2.5	.1
54151	Computer systems design & related services	11	30 956	18 601	4 416	500	2.5	.1
541511	Custom computer programming services	4	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	2 549	842	158	52	11.4	28.9
541921	Photographic studios, portrait	7	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OKLAHOMA CITY, OK MSA							
54	**Professional, scientific, & technical services**	**2 932**	**1 462 481**	**567 267**	**122 771**	**16 522**	**27.1**	**6.6**
541	Professional, scientific, & technical services	2 932	1 462 481	567 267	122 771	16 522	27.1	6.6
5411	Legal services	1 045	492 388	220 460	43 779	5 063	27.6	6.9
54111	Offices of lawyers	997	451 269	203 400	40 232	4 447	29.3	5.7
541110	Offices of lawyers	997	451 269	203 400	40 232	4 447	29.3	5.7
5411101	Offices of lawyers (except legal aid societies)	997	451 269	203 400	40 232	4 447	29.3	5.7
54119	Other legal services	48	41 119	17 060	3 547	616	8.7	19.9
541191	Title abstract & settlement offices	42	40 564	16 952	3 524	606	8.1	20.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	587	162 882	65 631	14 661	2 767	34.8	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	587	162 882	65 631	14 661	2 767	34.8	5.4
541211	Offices of certified public accountants	354	120 804	48 059	10 417	1 675	33.2	3.7
541213	Tax return preparation services	65	7 672	2 057	832	389	36.9	2.5
541219	Other accounting services	150	27 084	11 755	2 565	520	48.1	12.6
5413	Architectural, engineering, & related services	416	306 555	124 343	27 869	3 416	25.6	5.4
54131	Architectural services	82	57 146	21 139	4 553	578	28.1	1.2
541310	Architectural services	82	57 146	21 139	4 553	578	28.1	1.2
54133	Engineering services	242	206 892	87 681	19 852	2 239	26.6	6.3
541330	Engineering services	242	206 892	87 681	19 852	2 239	26.6	6.3
54135	Building inspection services	10	D	D	D	a	D	D
541350	Building inspection services	10	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	37	26 331	9 018	2 040	350	8.3	1.5
541370	Surveying & mapping (except geophysical) services	37	26 331	9 018	2 040	350	8.3	1.5
54138	Testing laboratories	22	8 812	4 078	891	160	24.5	7.8
541380	Testing laboratories	22	8 812	4 078	891	160	24.5	7.8
5414	Specialized design services	94	24 001	5 107	1 048	229	46.8	5.0
54141	Interior design services	45	17 110	2 861	545	120	50.4	6.4
541410	Interior design services	45	17 110	2 861	545	120	50.4	6.4
54143	Graphic design services	46	D	D	D	c	D	D
541430	Graphic design services	46	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	39	D	D	D	b	D	D
5415	Computer systems design & related services	191	193 378	57 890	14 559	1 612	19.3	8.9
54151	Computer systems design & related services	191	193 378	57 890	14 559	1 612	19.3	8.9
541511	Custom computer programming services	73	D	D	D	e	D	D
541512	Computer systems design services	86	115 299	29 352	7 007	780	26.1	10.5
5415121	Computer systems integrators	42	95 610	20 723	4 871	518	26.9	6.7
5415122	Computer systems consultants (except systems integrators)	44	19 689	8 629	2 136	262	22.2	28.6
5416	Management, scientific, & technical consulting services	314	108 813	36 511	7 866	1 084	34.7	11.2
54161	Management consulting services	186	67 817	23 739	5 160	606	36.7	5.6
541611	Administrative management & general management consulting service	107	47 262	17 249	3 784	390	22.3	4.9
541612	Human resources & executive search consulting services	28	8 390	2 775	598	103	82.7	6.6
5416122	Executive placement services	16	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	11	4 536	1 558	288	58	94.3	3.5
541613	Marketing consulting services	26	6 799	1 374	265	44	72.0	12.2
54162	Environmental consulting services	43	20 762	6 013	1 286	204	30.7	11.2
541620	Environmental consulting services	43	20 762	6 013	1 286	204	30.7	11.2
54169	Other scientific & technical consulting services	85	20 234	6 759	1 420	274	32.1	29.8
541690	Other scientific & technical consulting services	85	20 234	6 759	1 420	274	32.1	29.8
5417	Scientific research & development services	17	22 230	8 915	2 207	227	1.9	2.3
54171	R&D in the physical, engineering, & life sciences	15	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	15	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	12	D	D	D	c	D	D
5418	Advertising & related services	163	106 470	32 144	7 393	1 207	25.7	5.2
54181	Advertising agencies	60	44 229	18 388	4 305	419	10.5	9.0
541810	Advertising agencies	60	44 229	18 388	4 305	419	10.5	9.0
54182	Public relations agencies	21	4 332	1 719	385	83	68.1	8.1
541820	Public relations agencies	21	4 332	1 719	385	83	68.1	8.1
54185	Display advertising	12	17 783	2 953	722	139	39.0	.7
541850	Display advertising	12	17 783	2 953	722	139	39.0	.7
5418502	Outdoor advertising services	11	D	D	D	b	D	D
54189	Other services related to advertising	48	D	D	D	e	D	D
541890	Other services related to advertising	48	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	22	D	D	D	c	D	D
5418903	Sign painting & lettering shop	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	105	45 764	16 266	3 389	917	24.8	2.5
54192	Photographic services	78	24 139	6 551	1 443	477	31.5	2.5
541921	Photographic studios, portrait	67	21 014	5 917	1 308	445	30.2	2.7
541922	Commercial photography	11	3 125	634	135	32	40.5	.6
54199	All other professional, scientific, & technical services	15	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	15	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TULSA, OK MSA							
54	**Professional, scientific, & technical services**	**2 177**	**1 489 183**	**549 567**	**118 363**	**14 688**	**24.6**	**4.9**
541	Professional, scientific, & technical services	2 177	1 489 183	549 567	118 363	14 688	24.6	4.9
5411	Legal services	654	355 482	158 692	32 348	3 454	32.4	6.0
54111	Offices of lawyers	625	328 354	145 446	28 942	3 050	32.6	4.9
541110	Offices of lawyers	625	328 354	145 446	28 942	3 050	32.6	4.9
5411101	Offices of lawyers (except legal aid societies)	625	328 354	145 446	28 942	3 050	32.6	4.9
54119	Other legal services	29	27 128	13 246	3 406	404	29.6	18.7
541191	Title abstract & settlement offices	26	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	416	154 307	58 466	13 867	2 398	27.6	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	416	154 307	58 466	13 867	2 398	27.6	3.6
541211	Offices of certified public accountants	230	119 909	44 025	10 515	1 316	25.6	2.5
541213	Tax return preparation services	64	14 393	6 320	1 433	449	18.7	7.1
541219	Other accounting services	117	D	D	D	e	D	D
5413	Architectural, engineering, & related services	393	495 763	179 103	39 190	4 227	21.3	3.6
54131	Architectural services	66	107 514	40 017	9 338	1 038	15.5	1.3
541310	Architectural services	66	107 514	40 017	9 338	1 038	15.5	1.3
54133	Engineering services	242	330 123	111 044	23 756	2 378	23.2	3.3
541330	Engineering services	242	330 123	111 044	23 756	2 378	23.2	3.3
54134	Drafting services	11	4 803	3 797	861	90	13.6	.2
541340	Drafting services	11	4 803	3 797	861	90	13.6	.2
54135	Building inspection services	11	3 939	1 808	451	68	13.5	–
541350	Building inspection services	11	3 939	1 808	451	68	13.5	–
54137	Surveying & mapping (except geophysical) services	25	16 829	8 677	1 930	207	24.5	1.8
541370	Surveying & mapping (except geophysical) services	25	16 829	8 677	1 930	207	24.5	1.8
54138	Testing laboratories	28	27 813	12 212	2 562	381	20.7	17.0
541380	Testing laboratories	28	27 813	12 212	2 562	381	20.7	17.0
5414	Specialized design services	84	23 417	6 332	1 408	232	35.3	9.0
54141	Interior design services	34	D	D	D	b	D	D
541410	Interior design services	34	D	D	D	b	D	D
54143	Graphic design services	46	11 554	4 179	869	137	25.1	5.1
541430	Graphic design services	46	11 554	4 179	869	137	25.1	5.1
5414301	Graphic design services (except commercial art & medical artists)	37	D	D	D	c	D	D
5415	Computer systems design & related services	189	204 447	55 258	12 242	1 165	10.6	3.1
54151	Computer systems design & related services	189	204 447	55 258	12 242	1 165	10.6	3.1
541511	Custom computer programming services	87	48 512	20 746	4 657	473	15.8	8.7
541512	Computer systems design services	77	126 179	24 115	5 543	539	9.5	1.6
5415121	Computer systems integrators	31	93 159	13 664	2 536	231	3.9	.7
5415122	Computer systems consultants (except systems integrators)	46	33 020	10 451	3 007	308	25.3	4.2
5416	Management, scientific, & technical consulting services	233	104 619	44 008	8 734	1 229	36.1	5.8
54161	Management consulting services	159	79 149	36 299	7 278	1 017	36.2	3.8
541611	Administrative management & general management consulting service	75	38 762	20 835	4 437	613	23.7	3.3
541612	Human resources & executive search consulting services	49	17 019	8 759	1 350	309	41.4	8.6
5416122	Executive placement services	23	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	24	D	D	D	b	D	D
541613	Marketing consulting services	16	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	8	12 666	2 645	463	17	71.7	–
541618	Other management consulting services	11	D	D	D	b	D	D
54162	Environmental consulting services	25	15 339	3 960	776	88	33.3	4.7
541620	Environmental consulting services	25	15 339	3 960	776	88	33.3	4.7
54169	Other scientific & technical consulting services	49	10 131	3 749	680	124	39.1	23.0
541690	Other scientific & technical consulting services	49	10 131	3 749	680	124	39.1	23.0
5418	Advertising & related services	127	101 081	27 423	6 344	1 153	27.7	12.4
54181	Advertising agencies	50	D	D	D	e	D	D
541810	Advertising agencies	50	D	D	D	e	D	D
54182	Public relations agencies	14	3 872	1 641	358	52	41.7	20.0
541820	Public relations agencies	14	3 872	1 641	358	52	41.7	20.0
54185	Display advertising	6	10 009	1 778	410	56	30.5	.8
541850	Display advertising	6	10 009	1 778	410	56	30.5	.8
5418502	Outdoor advertising services	6	10 009	1 778	410	56	30.5	.8
54186	Direct mail advertising	11	17 980	3 398	862	274	29.5	27.3
541860	Direct mail advertising	11	17 980	3 398	862	274	29.5	27.3
54189	Other services related to advertising	32	36 313	7 675	1 718	385	29.6	1.7
541890	Other services related to advertising	32	36 313	7 675	1 718	385	29.6	1.7
5418902	Advertising specialties goods distributor	14	17 426	2 372	461	101	43.0	–
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5418909	All other advertising	9	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	66	44 286	16 855	3 522	752	16.9	3.8
54192	Photographic services	44	15 519	4 543	942	333	21.7	7.3
541921	Photographic studios, portrait	35	13 341	3 886	793	304	17.5	6.1
541922	Commercial photography	9	2 178	657	149	29	47.0	14.8
54199	All other professional, scientific, & technical services	12	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	12	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE OKLAHOMA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 650**	**487 239**	**161 934**	**36 869**	**7 836**	**34.4**	**7.7**
541	Professional, scientific, & technical services	1 650	487 239	161 934	36 869	7 836	34.4	7.7
5411	Legal services	687	153 485	47 346	10 179	2 081	46.5	12.1
54111	Offices of lawyers	595	D	D	D	g	D	D
541110	Offices of lawyers	595	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	595	D	D	D	g	D	D
54119	Other legal services	92	D	D	D	f	D	D
541191	Title abstract & settlement offices	89	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	500	73 568	30 201	7 628	2 117	60.5	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	500	73 568	30 201	7 628	2 117	60.5	8.8
541211	Offices of certified public accountants	283	47 538	19 412	4 665	1 024	64.2	7.7
541213	Tax return preparation services	98	10 127	2 499	948	458	58.2	10.6
541219	Other accounting services	116	D	D	D	e	D	D
5413	Architectural, engineering, & related services	167	77 789	34 439	8 080	1 146	31.1	4.1
54131	Architectural services	17	4 894	1 791	372	65	60.8	3.3
541310	Architectural services	17	4 894	1 791	372	65	60.8	3.3
54133	Engineering services	67	D	D	D	f	D	D
541330	Engineering services	67	D	D	D	f	D	D
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54135	Building inspection services	6	D	D	D	b	D	D
541350	Building inspection services	6	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	47	6 138	2 197	497	142	82.9	4.9
541370	Surveying & mapping (except geophysical) services	47	6 138	2 197	497	142	82.9	4.9
54138	Testing laboratories	16	D	D	D	c	D	D
541380	Testing laboratories	16	D	D	D	c	D	D
5414	Specialized design services	33	D	D	D	b	D	D
54143	Graphic design services	18	1 476	294	55	21	14.5	6.5
541430	Graphic design services	18	1 476	294	55	21	14.5	6.5
5415	Computer systems design & related services	64	D	D	D	f	D	D
54151	Computer systems design & related services	64	D	D	D	f	D	D
541511	Custom computer programming services	24	D	D	D	c	D	D
541512	Computer systems design services	33	D	D	D	c	D	D
5415121	Computer systems integrators	14	D	D	D	b	D	D
541519	Other computer related services	5	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	95	D	D	D	f	D	D
54161	Management consulting services	55	D	D	D	c	D	D
541611	Administrative management & general management consulting service	35	D	D	D	c	D	D
541613	Marketing consulting services	6	D	D	D	b	D	D
54162	Environmental consulting services	11	D	D	D	b	D	D
541620	Environmental consulting services	11	D	D	D	b	D	D
54169	Other scientific & technical consulting services	29	D	D	D	e	D	D
541690	Other scientific & technical consulting services	29	D	D	D	e	D	D
5417	Scientific research & development services	11	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	7	D	D	D	c	D	D
5418	Advertising & related services	36	D	D	D	c	D	D
54189	Other services related to advertising	16	D	D	D	b	D	D
541890	Other services related to advertising	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	57	D	D	D	f	D	D
54192	Photographic services	42	D	D	D	e	D	D
541921	Photographic studios, portrait	39	D	D	D	e	D	D
54199	All other professional, scientific, & technical services	14	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	14	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	ENID, OK MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	FORT SMITH, AR–OK MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	LAWTON, OK MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	OKLAHOMA CITY, OK MSA								
54	**Professional, scientific, & technical services**	**27**	**39 319**	**34 312**	**15 661**	**3 672**	**451**	**9.3**	**5.2**
541	Professional, scientific, & technical services	27	39 319	34 312	15 661	3 672	451	9.3	5.2
5411	Legal services	14	4 473	3 658	2 207	511	81	32.2	16.1
54111	Offices of lawyers	14	4 473	3 658	2 207	511	81	32.2	16.1
541110	Offices of lawyers	14	4 473	3 658	2 207	511	81	32.2	16.1
5411102	Legal aid societies & similar legal services	14	4 473	3 658	2 207	511	81	32.2	16.1
5417	Scientific research & development services	13	34 846	30 654	13 454	3 161	370	6.3	3.8
54172	Research & development in the social sciences & humanities	4	D	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	4	D	D	D	D	e	D	D
	TULSA, OK MSA								
54	**Professional, scientific, & technical services**	**8**	**4 332**	**4 409**	**2 319**	**521**	**74**	**19.7**	**4.4**
541	Professional, scientific, & technical services	8	4 332	4 409	2 319	521	74	19.7	4.4
	AREA OUTSIDE OKLAHOMA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	D	c	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADAIR COUNTY, OK							
54	**Professional, scientific, & technical services**	**13**	**1 615**	**456**	**95**	**39**	**63.2**	**36.8**
541	Professional, scientific, & technical services	13	1 615	456	95	39	63.2	36.8
	ALFALFA COUNTY, OK							
54	**Professional, scientific, & technical services**	**8**	**1 037**	**247**	**51**	**18**	**69.1**	**30.9**
541	Professional, scientific, & technical services	8	1 037	247	51	18	69.1	30.9
	ATOKA COUNTY, OK							
54	**Professional, scientific, & technical services**	**13**	**1 548**	**420**	**100**	**32**	**88.8**	**11.2**
541	Professional, scientific, & technical services	13	1 548	420	100	32	88.8	11.2
	BEAVER COUNTY, OK							
54	**Professional, scientific, & technical services**	**10**	**1 804**	**349**	**62**	**28**	**56.2**	**22.4**
541	Professional, scientific, & technical services	10	1 804	349	62	28	56.2	22.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BECKHAM COUNTY, OK							
54	**Professional, scientific, & technical services**	**30**	**6 669**	**1 626**	**386**	**127**	**78.2**	**4.6**
541	Professional, scientific, & technical services	30	6 669	1 626	386	127	78.2	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 638	557	148	49	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 638	557	148	49	100.0	–
5413	Architectural, engineering, & related services	5	1 942	521	102	48	100.0	–
	BLAINE COUNTY, OK							
54	**Professional, scientific, & technical services**	**18**	**2 516**	**778**	**194**	**55**	**73.9**	**10.9**
541	Professional, scientific, & technical services	18	2 516	778	194	55	73.9	10.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	BRYAN COUNTY, OK							
54	**Professional, scientific, & technical services**	**35**	**5 983**	**2 284**	**375**	**128**	**47.1**	**21.2**
541	Professional, scientific, & technical services	35	5 983	2 284	375	128	47.1	21.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	975	351	75	29	77.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	975	351	75	29	77.1	–
	CADDO COUNTY, OK							
54	**Professional, scientific, & technical services**	**26**	**3 748**	**1 264**	**309**	**92**	**62.0**	**7.6**
541	Professional, scientific, & technical services	26	3 748	1 264	309	92	62.0	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 212	496	143	40	62.0	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 212	496	143	40	62.0	6.1
	CANADIAN COUNTY, OK							
54	**Professional, scientific, & technical services**	**139**	**24 006**	**7 261**	**1 567**	**336**	**51.9**	**7.6**
541	Professional, scientific, & technical services	139	24 006	7 261	1 567	336	51.9	7.6
5411	Legal services	36	7 407	2 448	550	99	42.9	10.7
54111	Offices of lawyers	30	D	D	D	b	D	D
541110	Offices of lawyers	30	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	3 854	1 261	260	86	66.8	23.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	3 854	1 261	260	86	66.8	23.2
5413	Architectural, engineering, & related services	17	8 202	2 374	501	73	32.3	–
5419	Other professional, scientific, & technical services	8	1 522	306	72	28	98.8	1.2
	CARTER COUNTY, OK							
54	**Professional, scientific, & technical services**	**86**	**16 886**	**5 837**	**1 229**	**288**	**52.1**	**10.9**
541	Professional, scientific, & technical services	86	16 886	5 837	1 229	288	52.1	10.9
5411	Legal services	35	8 183	2 722	559	113	39.9	14.6
54111	Offices of lawyers	34	D	D	D	b	D	D
541110	Offices of lawyers	34	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	5 454	2 151	495	124	59.1	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	5 454	2 151	495	124	59.1	5.2
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	1 610	518	112	23	72.6	–
	CHEROKEE COUNTY, OK							
54	**Professional, scientific, & technical services**	**39**	**6 690**	**2 102**	**463**	**146**	**49.0**	**14.6**
541	Professional, scientific, & technical services	39	6 690	2 102	463	146	49.0	14.6
5411	Legal services	17	3 190	897	166	59	44.5	18.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	995	345	97	35	81.9	18.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	995	345	97	35	81.9	18.1
5418	Advertising & related services	2	D	D	D	b	D	D
	CHOCTAW COUNTY, OK							
54	**Professional, scientific, & technical services**	**14**	**1 982**	**422**	**108**	**29**	**45.5**	**20.4**
541	Professional, scientific, & technical services	14	1 982	422	108	29	45.5	20.4
	CIMARRON COUNTY, OK							
54	**Professional, scientific, & technical services**	**5**	**446**	**149**	**36**	**11**	**100.0**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLEVELAND COUNTY, OK							
54	**Professional, scientific, & technical services**	**395**	**138 861**	**47 493**	**10 714**	**1 656**	**32.2**	**5.9**
541	Professional, scientific, & technical services	395	138 861	47 493	10 714	1 656	32.2	5.9
5411	Legal services	128	37 507	10 760	2 471	403	30.5	9.1
54111	Offices of lawyers	121	31 014	7 735	1 786	293	36.9	6.3
541110	Offices of lawyers	121	31 014	7 735	1 786	293	36.9	6.3
5411101	Offices of lawyers (except legal aid societies)	121	31 014	7 735	1 786	293	36.9	6.3
54119	Other legal services	7	6 493	3 025	685	110	–	22.6
541191	Title abstract & settlement offices	6	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	71	12 176	5 630	1 239	278	45.5	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	71	12 176	5 630	1 239	278	45.5	1.6
541211	Offices of certified public accountants	43	9 668	4 619	946	169	44.4	1.6
541213	Tax return preparation services	11	1 078	299	125	70	37.0	–
541219	Other accounting services	17	1 430	712	168	39	58.7	2.9
5413	Architectural, engineering, & related services	73	56 320	21 160	5 055	590	25.0	1.7
54131	Architectural services	15	9 207	2 951	596	99	27.6	1.4
541310	Architectural services	15	9 207	2 951	596	99	27.6	1.4
54133	Engineering services	43	37 408	16 440	4 011	420	26.8	1.6
541330	Engineering services	43	37 408	16 440	4 011	420	26.8	1.6
54137	Surveying & mapping (except geophysical) services	8	8 424	1 229	332	50	8.8	–
541370	Surveying & mapping (except geophysical) services	8	8 424	1 229	332	50	8.8	–
5415	Computer systems design & related services	28	12 188	4 374	793	120	34.1	8.0
54151	Computer systems design & related services	28	12 188	4 374	793	120	34.1	8.0
541512	Computer systems design services	12	6 136	1 955	286	47	48.7	11.9
5416	Management, scientific, & technical consulting services	42	9 453	2 688	596	96	53.0	22.1
54161	Management consulting services	24	D	D	D	b	D	D
54169	Other scientific & technical consulting services	10	D	D	D	b	D	D
541690	Other scientific & technical consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	18	3 866	728	151	48	51.2	10.8
54189	Other services related to advertising	9	2 756	373	87	20	45.3	5.3
541890	Other services related to advertising	9	2 756	373	87	20	45.3	5.3
5419	Other professional, scientific, & technical services	19	5 777	1 560	294	95	33.4	1.4
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	COAL COUNTY, OK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	COMANCHE COUNTY, OK							
54	**Professional, scientific, & technical services**	**127**	**63 019**	**30 463**	**7 633**	**1 062**	**21.0**	**6.0**
541	Professional, scientific, & technical services	127	63 019	30 463	7 633	1 062	21.0	6.0
5411	Legal services	53	15 904	4 988	1 423	185	50.3	5.9
54111	Offices of lawyers	50	13 312	3 958	1 207	143	51.7	7.1
541110	Offices of lawyers	50	13 312	3 958	1 207	143	51.7	7.1
5411101	Offices of lawyers (except legal aid societies)	50	13 312	3 958	1 207	143	51.7	7.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	4 985	1 847	699	158	58.1	15.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	4 985	1 847	699	158	58.1	15.9
5413	Architectural, engineering, & related services	6	6 167	3 409	767	115	9.6	18.1
5415	Computer systems design & related services	11	30 956	18 601	4 416	500	2.5	.1
54151	Computer systems design & related services	11	30 956	18 601	4 416	500	2.5	.1
541511	Custom computer programming services	4	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	2 549	842	158	52	11.4	28.9
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	COTTON COUNTY, OK							
54	**Professional, scientific, & technical services**	**7**	**534**	**185**	**48**	**14**	**48.9**	**47.4**
	CRAIG COUNTY, OK							
54	**Professional, scientific, & technical services**	**13**	**3 582**	**742**	**165**	**41**	**24.2**	**14.1**
541	Professional, scientific, & technical services	13	3 582	742	165	41	24.2	14.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	983	281	70	19	42.6	51.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	983	281	70	19	42.6	51.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CREEK COUNTY, OK							
54	**Professional, scientific, & technical services**	**78**	**19 030**	**6 300**	**1 100**	**246**	**37.4**	**10.0**
541	Professional, scientific, & technical services	78	19 030	6 300	1 100	246	37.4	10.0
5411	Legal services	34	7 837	2 382	440	88	50.1	10.7
54111	Offices of lawyers	29	6 428	1 973	359	69	54.3	10.1
541110	Offices of lawyers	29	6 428	1 973	359	69	54.3	10.1
5411101	Offices of lawyers (except legal aid societies)	29	6 428	1 973	359	69	54.3	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	3 400	1 331	239	82	47.3	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	3 400	1 331	239	82	47.3	12.8
541213	Tax return preparation services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	CUSTER COUNTY, OK							
54	**Professional, scientific, & technical services**	**53**	**14 172**	**4 602**	**1 070**	**259**	**34.5**	**2.6**
541	Professional, scientific, & technical services	53	14 172	4 602	1 070	259	34.5	2.6
5411	Legal services	18	3 301	970	231	56	70.5	–
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	2 580	839	185	54	74.6	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	2 580	839	185	54	74.6	4.9
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
54192	Photographic services	3	D	D	D	c	D	D
541921	Photographic studios, portrait	3	D	D	D	c	D	D
	DELAWARE COUNTY, OK							
54	**Professional, scientific, & technical services**	**38**	**7 120**	**2 766**	**543**	**115**	**55.0**	**4.5**
541	Professional, scientific, & technical services	38	7 120	2 766	543	115	55.0	4.5
5411	Legal services	15	3 293	1 389	249	42	31.6	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	1 593	723	148	22	52.9	–
	DEWEY COUNTY, OK							
54	**Professional, scientific, & technical services**	**6**	**774**	**250**	**45**	**13**	**85.0**	**–**
	ELLIS COUNTY, OK							
54	**Professional, scientific, & technical services**	**9**	**664**	**270**	**56**	**19**	**59.5**	**17.8**
	GARFIELD COUNTY, OK							
54	**Professional, scientific, & technical services**	**92**	**33 625**	**12 050**	**2 494**	**432**	**34.0**	**6.3**
541	Professional, scientific, & technical services	92	33 625	12 050	2 494	432	34.0	6.3
5411	Legal services	37	15 027	5 932	1 061	158	24.0	5.2
54111	Offices of lawyers	33	13 601	5 465	955	138	21.6	5.7
541110	Offices of lawyers	33	13 601	5 465	955	138	21.6	5.7
5411101	Offices of lawyers (except legal aid societies)	33	13 601	5 465	955	138	21.6	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	9 174	3 509	946	176	30.7	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	9 174	3 509	946	176	30.7	4.6
541211	Offices of certified public accountants	14	7 132	2 803	713	104	32.3	.2
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	3 963	1 773	315	49	88.8	.1
5418	Advertising & related services	5	1 976	367	79	25	43.7	38.5
	GARVIN COUNTY, OK							
54	**Professional, scientific, & technical services**	**35**	**4 818**	**1 359**	**364**	**94**	**92.1**	**.7**
541	Professional, scientific, & technical services	35	4 818	1 359	364	94	92.1	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 558	485	133	37	95.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 558	485	133	37	95.2	–
	GRADY COUNTY, OK							
54	**Professional, scientific, & technical services**	**69**	**16 619**	**4 903**	**1 069**	**202**	**40.5**	**19.7**
541	Professional, scientific, & technical services	69	16 619	4 903	1 069	202	40.5	19.7
5411	Legal services	28	8 545	2 382	433	80	38.2	37.4
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	2 421	1 002	283	66	63.1	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	2 421	1 002	283	66	63.1	.8

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	GRANT COUNTY, OK							
54	**Professional, scientific, & technical services**	**6**	**883**	**222**	**49**	**14**	**52.9**	**30.5**
541	Professional, scientific, & technical services	6	883	222	49	14	52.9	30.5
	GREER COUNTY, OK							
54	**Professional, scientific, & technical services**	**6**	**343**	**94**	**22**	**7**	**35.0**	**34.7**
	HARMON COUNTY, OK							
54	**Professional, scientific, & technical services**	**3**	**280**	**65**	**18**	**7**	**D**	**–**
	HARPER COUNTY, OK							
54	**Professional, scientific, & technical services**	**7**	**703**	**206**	**47**	**19**	**100.0**	**–**
	HASKELL COUNTY, OK							
54	**Professional, scientific, & technical services**	**11**	**1 276**	**356**	**89**	**29**	**41.5**	**29.5**
541	Professional, scientific, & technical services	11	1 276	356	89	29	41.5	29.5
	HUGHES COUNTY, OK							
54	**Professional, scientific, & technical services**	**11**	**1 608**	**535**	**106**	**33**	**13.6**	**44.5**
541	Professional, scientific, & technical services	11	1 608	535	106	33	13.6	44.5
	JACKSON COUNTY, OK							
54	**Professional, scientific, & technical services**	**29**	**15 313**	**6 514**	**1 364**	**404**	**24.0**	**1.3**
541	Professional, scientific, & technical services	29	15 313	6 514	1 364	404	24.0	1.3
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	e	D	D
54169	Other scientific & technical consulting services	1	D	D	D	e	D	D
541690	Other scientific & technical consulting services	1	D	D	D	e	D	D
	JEFFERSON COUNTY, OK							
54	**Professional, scientific, & technical services**	**8**	**535**	**125**	**32**	**16**	**57.2**	**33.6**
	JOHNSTON COUNTY, OK							
54	**Professional, scientific, & technical services**	**6**	**645**	**246**	**53**	**10**	**51.5**	**–**
	KAY COUNTY, OK							
54	**Professional, scientific, & technical services**	**73**	**36 449**	**14 900**	**3 343**	**829**	**24.5**	**3.8**
541	Professional, scientific, & technical services	73	36 449	14 900	3 343	829	24.5	3.8
5411	Legal services	28	10 448	3 411	679	96	37.8	2.9
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	3 130	1 515	442	102	43.4	19.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	3 130	1 515	442	102	43.4	19.0
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	f	D	D
54151	Computer systems design & related services	1	D	D	D	f	D	D
541519	Other computer related services	1	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	6	2 899	668	125	20	60.2	–
	KINGFISHER COUNTY, OK							
54	**Professional, scientific, & technical services**	**18**	**3 121**	**1 253**	**279**	**77**	**73.4**	**7.3**
541	Professional, scientific, & technical services	18	3 121	1 253	279	77	73.4	7.3
	KIOWA COUNTY, OK							
54	**Professional, scientific, & technical services**	**14**	**1 646**	**435**	**124**	**41**	**62.9**	**37.1**
541	Professional, scientific, & technical services	14	1 646	435	124	41	62.9	37.1
	LATIMER COUNTY, OK							
54	**Professional, scientific, & technical services**	**5**	**491**	**129**	**40**	**14**	**61.3**	**38.7**

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LE FLORE COUNTY, OK							
54	**Professional, scientific, & technical services**	**48**	**13 417**	**6 793**	**2 649**	**314**	**40.7**	**7.3**
541	Professional, scientific, & technical services	48	13 417	6 793	2 649	314	40.7	7.3
5411	Legal services	18	3 568	1 430	341	61	54.0	20.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 338	386	105	45	82.8	17.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 338	386	105	45	82.8	17.2
5413	Architectural, engineering, & related services	8	5 488	3 792	1 955	129	30.6	–
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
	LINCOLN COUNTY, OK							
54	**Professional, scientific, & technical services**	**35**	**5 517**	**1 528**	**329**	**123**	**78.2**	**6.8**
541	Professional, scientific, & technical services	35	5 517	1 528	329	123	78.2	6.8
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
	LOGAN COUNTY, OK							
54	**Professional, scientific, & technical services**	**30**	**7 410**	**2 593**	**493**	**101**	**21.9**	**11.1**
541	Professional, scientific, & technical services	30	7 410	2 593	493	101	21.9	11.1
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
	LOVE COUNTY, OK							
54	**Professional, scientific, & technical services**	**7**	**665**	**153**	**49**	**21**	**91.6**	**8.4**
	MCCLAIN COUNTY, OK							
54	**Professional, scientific, & technical services**	**34**	**3 774**	**1 339**	**321**	**81**	**79.7**	**7.9**
541	Professional, scientific, & technical services	34	3 774	1 339	321	81	79.7	7.9
	MCCURTAIN COUNTY, OK							
54	**Professional, scientific, & technical services**	**29**	**10 699**	**5 957**	**1 416**	**388**	**32.6**	**3.3**
541	Professional, scientific, & technical services	29	10 699	5 957	1 416	388	32.6	3.3
5411	Legal services	13	3 732	825	192	47	59.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	6 422	4 931	1 190	330	11.0	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	6 422	4 931	1 190	330	11.0	5.4
	MCINTOSH COUNTY, OK							
54	**Professional, scientific, & technical services**	**19**	**4 509**	**1 686**	**344**	**84**	**78.0**	**3.7**
541	Professional, scientific, & technical services	19	4 509	1 686	344	84	78.0	3.7
5413	Architectural, engineering, & related services	3	2 340	916	149	33	D	–
	MAJOR COUNTY, OK							
54	**Professional, scientific, & technical services**	**9**	**1 466**	**313**	**75**	**20**	**60.8**	**4.4**
541	Professional, scientific, & technical services	9	1 466	313	75	20	60.8	4.4
	MARSHALL COUNTY, OK							
54	**Professional, scientific, & technical services**	**15**	**2 098**	**597**	**159**	**43**	**72.7**	**5.4**
541	Professional, scientific, & technical services	15	2 098	597	159	43	72.7	5.4
	MAYES COUNTY, OK							
54	**Professional, scientific, & technical services**	**30**	**5 788**	**2 743**	**490**	**97**	**56.9**	**9.3**
541	Professional, scientific, & technical services	30	5 788	2 743	490	97	56.9	9.3
5411	Legal services	13	3 329	1 715	264	49	60.9	9.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 339	533	126	30	78.0	8.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 339	533	126	30	78.0	8.3
	MURRAY COUNTY, OK							
54	**Professional, scientific, & technical services**	**18**	**4 450**	**1 125**	**261**	**64**	**30.9**	**59.9**
541	Professional, scientific, & technical services	18	4 450	1 125	261	64	30.9	59.9

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MUSKOGEE COUNTY, OK							
54	**Professional, scientific, & technical services**	**72**	**25 420**	**8 065**	**1 887**	**363**	**44.9**	**4.9**
541	Professional, scientific, & technical services	72	25 420	8 065	1 887	363	44.9	4.9
5411	Legal services	34	12 183	3 641	880	144	35.4	7.4
54111	Offices of lawyers	31	10 675	2 943	702	113	38.1	8.4
541110	Offices of lawyers	31	10 675	2 943	702	113	38.1	8.4
5411101	Offices of lawyers (except legal aid societies)	31	10 675	2 943	702	113	38.1	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 925	1 255	313	69	72.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 925	1 255	313	69	72.6	–
5413	Architectural, engineering, & related services	10	4 633	1 579	306	58	51.8	2.9
5419	Other professional, scientific, & technical services	5	3 411	869	248	63	55.9	–
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	NOBLE COUNTY, OK							
54	**Professional, scientific, & technical services**	**12**	**1 734**	**648**	**126**	**22**	**37.2**	**14.8**
541	Professional, scientific, & technical services	12	1 734	648	126	22	37.2	14.8
	NOWATA COUNTY, OK							
54	**Professional, scientific, & technical services**	**11**	**1 235**	**317**	**74**	**20**	**84.9**	**15.1**
541	Professional, scientific, & technical services	11	1 235	317	74	20	84.9	15.1
	OKFUSKEE COUNTY, OK							
54	**Professional, scientific, & technical services**	**7**	**1 086**	**264**	**57**	**17**	**26.2**	**49.1**
541	Professional, scientific, & technical services	7	1 086	264	57	17	26.2	49.1
	OKLAHOMA COUNTY, OK							
54	**Professional, scientific, & technical services**	**2 262**	**1 266 250**	**502 056**	**108 111**	**14 060**	**25.6**	**6.6**
541	Professional, scientific, & technical services	2 262	1 266 250	502 056	108 111	14 060	25.6	6.6
5411	Legal services	825	435 298	204 130	40 082	4 409	26.0	6.4
54111	Offices of lawyers	794	405 379	191 972	37 625	3 982	27.2	5.5
541110	Offices of lawyers	794	405 379	191 972	37 625	3 982	27.2	5.5
5411101	Offices of lawyers (except legal aid societies)	794	405 379	191 972	37 625	3 982	27.2	5.5
54119	Other legal services	31	29 919	12 158	2 457	427	10.9	17.3
541191	Title abstract & settlement offices	27	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	434	138 031	55 287	12 241	2 214	31.8	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	434	138 031	55 287	12 241	2 214	31.8	5.6
541211	Offices of certified public accountants	258	101 242	39 746	8 534	1 312	30.1	3.5
541213	Tax return preparation services	46	5 602	1 551	621	280	27.9	3.5
541219	Other accounting services	114	D	D	D	e	D	D
5413	Architectural, engineering, & related services	317	240 700	100 310	22 233	2 728	25.3	6.4
54131	Architectural services	67	47 939	18 188	3 957	479	28.2	1.2
541310	Architectural services	67	47 939	18 188	3 957	479	28.2	1.2
54133	Engineering services	185	162 817	69 027	15 393	1 752	26.5	7.6
541330	Engineering services	185	162 817	69 027	15 393	1 752	26.5	7.6
54137	Surveying & mapping (except geophysical) services	26	17 574	7 643	1 674	289	6.3	2.3
541370	Surveying & mapping (except geophysical) services	26	17 574	7 643	1 674	289	6.3	2.3
54138	Testing laboratories	19	8 109	3 886	842	152	21.7	8.5
541380	Testing laboratories	19	8 109	3 886	842	152	21.7	8.5
5414	Specialized design services	80	22 489	4 655	951	206	47.0	5.1
54141	Interior design services	40	16 633	2 787	539	114	50.8	6.3
541410	Interior design services	40	16 633	2 787	539	114	50.8	6.3
54143	Graphic design services	37	D	D	D	b	D	D
541430	Graphic design services	37	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	32	D	D	D	b	D	D
5415	Computer systems design & related services	142	177 747	52 628	13 602	1 468	17.4	8.7
54151	Computer systems design & related services	142	177 747	52 628	13 602	1 468	17.4	8.7
541511	Custom computer programming services	54	22 926	11 574	2 657	272	17.6	5.8
541512	Computer systems design services	65	106 935	26 941	6 625	719	24.3	10.1
5415121	Computer systems integrators	34	92 710	20 082	4 717	502	24.7	6.9
5415122	Computer systems consultants (except systems integrators)	31	14 225	6 859	1 908	217	21.6	30.9
5416	Management, scientific, & technical consulting services	243	91 045	31 213	6 720	903	34.7	10.8
54161	Management consulting services	146	60 530	20 996	4 594	522	38.1	4.7
541611	Administrative management & general management consulting service	82	41 313	14 939	3 281	328	22.7	3.7
541612	Human resources & executive search consulting services	24	8 118	2 693	583	93	83.4	6.7
5416123	Human resources & personnel management consulting	9	D	D	D	b	D	D
541613	Marketing consulting services	19	D	D	D	b	D	D
54162	Environmental consulting services	31	14 069	4 111	857	135	30.8	14.5
541620	Environmental consulting services	31	14 069	4 111	857	135	30.8	14.5
54169	Other scientific & technical consulting services	66	16 446	6 106	1 269	246	25.5	30.4
541690	Other scientific & technical consulting services	66	16 446	6 106	1 269	246	25.5	30.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OKLAHOMA COUNTY, OK—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	11	21 701	8 637	2 157	213	1.2	2.1
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	8	D	D	D	c	D	D
5418	Advertising & related services	136	101 505	30 963	7 139	1 139	24.1	5.0
54181	Advertising agencies	56	43 958	18 245	4 262	405	10.1	9.1
541810	Advertising agencies	56	43 958	18 245	4 262	405	10.1	9.1
54185	Display advertising	8	17 600	2 890	711	131	39.3	.4
541850	Display advertising	8	17 600	2 890	711	131	39.3	.4
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54189	Other services related to advertising	38	D	D	D	e	D	D
541890	Other services related to advertising	38	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	18	15 886	2 334	569	110	33.3	–
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	74	37 734	14 233	2 986	780	20.7	2.7
54192	Photographic services	53	17 115	4 746	1 092	350	29.3	3.4
541921	Photographic studios, portrait	47	15 174	4 436	1 016	327	26.9	3.8
54199	All other professional, scientific, & technical services	10	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	10	D	D	D	c	D	D
	OKMULGEE COUNTY, OK							
54	**Professional, scientific, & technical services**	**30**	**5 807**	**2 173**	**512**	**114**	**42.6**	**29.3**
541	Professional, scientific, & technical services	30	5 807	2 173	512	114	42.6	29.3
5411	Legal services	14	2 811	1 106	275	54	43.0	8.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	990	300	87	36	91.5	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	990	300	87	36	91.5	8.5
	OSAGE COUNTY, OK							
54	**Professional, scientific, & technical services**	**34**	**4 067**	**1 100**	**280**	**116**	**66.0**	**18.6**
541	Professional, scientific, & technical services	34	4 067	1 100	280	116	66.0	18.6
	OTTAWA COUNTY, OK							
54	**Professional, scientific, & technical services**	**35**	**5 481**	**1 892**	**493**	**104**	**52.1**	**15.5**
541	Professional, scientific, & technical services	35	5 481	1 892	493	104	52.1	15.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 891	618	180	41	65.8	21.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 891	618	180	41	65.8	21.9
	PAWNEE COUNTY, OK							
54	**Professional, scientific, & technical services**	**22**	**22 663**	**2 001**	**489**	**74**	**5.2**	**3.2**
541	Professional, scientific, & technical services	22	22 663	2 001	489	74	5.2	3.2
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	b	D	D
	PAYNE COUNTY, OK							
54	**Professional, scientific, & technical services**	**116**	**59 305**	**20 641**	**4 095**	**694**	**18.3**	**7.8**
541	Professional, scientific, & technical services	116	59 305	20 641	4 095	694	18.3	7.8
5411	Legal services	34	7 534	2 550	538	109	35.3	39.0
54111	Offices of lawyers	32	D	D	D	b	D	D
541110	Offices of lawyers	32	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	32	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	4 015	1 910	334	98	82.5	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	4 015	1 910	334	98	82.5	2.7
5413	Architectural, engineering, & related services	25	28 754	11 966	2 308	330	12.4	2.4
54133	Engineering services	17	23 281	9 546	1 707	231	7.9	1.6
541330	Engineering services	17	23 281	9 546	1 707	231	7.9	1.6
5415	Computer systems design & related services	13	15 616	3 394	770	79	4.0	.4
54151	Computer systems design & related services	13	15 616	3 394	770	79	4.0	.4
541512	Computer systems design services	4	D	D	D	b	D	D
	PITTSBURG COUNTY, OK							
54	**Professional, scientific, & technical services**	**61**	**14 116**	**3 989**	**881**	**203**	**38.2**	**5.3**
541	Professional, scientific, & technical services	61	14 116	3 989	881	203	38.2	5.3
5411	Legal services	26	8 138	2 266	437	86	28.0	4.2
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 540	636	162	63	47.6	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 540	636	162	63	47.6	6.0
541213	Tax return preparation services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PONTOTOC COUNTY, OK							
54	**Professional, scientific, & technical services**	**61**	**20 106**	**7 269**	**1 818**	**293**	**44.5**	**2.3**
541	Professional, scientific, & technical services	61	20 106	7 269	1 818	293	44.5	2.3
5411	Legal services	25	8 385	2 306	531	96	51.6	.3
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	4 670	1 870	513	100	59.2	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	4 670	1 870	513	100	59.2	2.7
541211	Offices of certified public accountants	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
	POTTAWATOMIE COUNTY, OK							
54	**Professional, scientific, & technical services**	**72**	**22 180**	**6 525**	**1 565**	**288**	**48.6**	**9.1**
541	Professional, scientific, & technical services	72	22 180	6 525	1 565	288	48.6	9.1
5411	Legal services	34	8 669	1 618	343	76	69.0	21.2
54111	Offices of lawyers	33	D	D	D	b	D	D
541110	Offices of lawyers	33	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	7 456	2 975	787	150	47.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	7 456	2 975	787	150	47.0	–
541211	Offices of certified public accountants	14	6 211	2 574	666	117	39.1	–
5416	Management, scientific, & technical consulting services	4	3 643	1 374	324	30	4.0	–
54161	Management consulting services	3	D	D	D	b	D	D
	PUSHMATAHA COUNTY, OK							
54	**Professional, scientific, & technical services**	**14**	**2 589**	**557**	**112**	**36**	**86.1**	**2.9**
541	Professional, scientific, & technical services	14	2 589	557	112	36	86.1	2.9
	ROGER MILLS COUNTY, OK							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	ROGERS COUNTY, OK							
54	**Professional, scientific, & technical services**	**67**	**16 837**	**6 253**	**1 265**	**237**	**60.1**	**8.1**
541	Professional, scientific, & technical services	67	16 837	6 253	1 265	237	60.1	8.1
5411	Legal services	24	6 825	2 714	605	83	32.0	18.1
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 416	1 178	210	53	77.8	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 416	1 178	210	53	77.8	3.4
5413	Architectural, engineering, & related services	11	1 993	714	173	40	91.6	2.9
	SEMINOLE COUNTY, OK							
54	**Professional, scientific, & technical services**	**26**	**4 011**	**1 169**	**265**	**77**	**70.4**	**7.7**
541	Professional, scientific, & technical services	26	4 011	1 169	265	77	70.4	7.7
	SEQUOYAH COUNTY, OK							
54	**Professional, scientific, & technical services**	**31**	**7 483**	**2 397**	**478**	**93**	**46.7**	**5.3**
541	Professional, scientific, & technical services	31	7 483	2 397	478	93	46.7	5.3
5411	Legal services	15	5 065	1 242	250	45	42.0	5.5
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	994	366	104	26	78.2	11.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	994	366	104	26	78.2	11.8
	STEPHENS COUNTY, OK							
54	**Professional, scientific, & technical services**	**56**	**15 343**	**4 616**	**1 009**	**216**	**44.8**	**4.4**
541	Professional, scientific, & technical services	56	15 343	4 616	1 009	216	44.8	4.4
5411	Legal services	23	5 922	1 622	339	77	70.1	2.8
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	2 930	1 158	281	75	48.8	14.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	2 930	1 158	281	75	48.8	14.8
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TEXAS COUNTY, OK							
54	**Professional, scientific, & technical services**	**25**	**6 542**	**2 657**	**633**	**112**	**27.9**	**8.4**
541	Professional, scientific, & technical services	25	6 542	2 657	633	112	27.9	8.4
5411	Legal services	7	2 836	1 401	308	40	6.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 940	1 064	272	58	38.7	17.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 940	1 064	272	58	38.7	17.5
	TILLMAN COUNTY, OK							
54	**Professional, scientific, & technical services**	**13**	**1 788**	**683**	**148**	**38**	**27.0**	**4.1**
541	Professional, scientific, & technical services	13	1 788	683	148	38	27.0	4.1
	TULSA COUNTY, OK							
54	**Professional, scientific, & technical services**	**1 953**	**1 437 702**	**533 451**	**115 127**	**13 985**	**23.5**	**4.8**
541	Professional, scientific, & technical services	1 953	1 437 702	533 451	115 127	13 985	23.5	4.8
5411	Legal services	578	337 151	152 564	31 071	3 232	31.7	5.6
54111	Offices of lawyers	560	314 598	140 991	28 037	2 898	31.7	4.8
541110	Offices of lawyers	560	314 598	140 991	28 037	2 898	31.7	4.8
5411101	Offices of lawyers (except legal aid societies)	560	314 598	140 991	28 037	2 898	31.7	4.8
54119	Other legal services	18	22 553	11 573	3 034	334	31.1	16.8
541191	Title abstract & settlement offices	16	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	350	146 898	55 527	13 292	2 198	26.0	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	350	146 898	55 527	13 292	2 198	26.0	3.0
541211	Offices of certified public accountants	203	115 854	42 246	10 174	1 240	24.2	1.8
541213	Tax return preparation services	47	12 213	5 590	1 313	368	14.9	8.2
541219	Other accounting services	95	D	D	D	e	D	D
5413	Architectural, engineering, & related services	361	481 499	176 312	38 499	4 092	20.0	3.6
54131	Architectural services	65	D	D	D	g	D	D
541310	Architectural services	65	D	D	D	g	D	D
54133	Engineering services	226	317 726	108 935	23 234	2 320	21.7	3.4
541330	Engineering services	226	317 726	108 935	23 234	2 320	21.7	3.4
54134	Drafting services	10	D	D	D	b	D	D
541340	Drafting services	10	D	D	D	b	D	D
54135	Building inspection services	9	D	D	D	b	D	D
541350	Building inspection services	9	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	17	16 124	8 458	1 874	189	21.9	1.2
541370	Surveying & mapping (except geophysical) services	17	16 124	8 458	1 874	189	21.9	1.2
54138	Testing laboratories	24	26 925	11 872	2 476	332	18.1	17.6
541380	Testing laboratories	24	26 925	11 872	2 476	332	18.1	17.6
5414	Specialized design services	79	22 789	6 159	1 379	219	35.5	9.3
54141	Interior design services	33	D	D	D	b	D	D
541410	Interior design services	33	D	D	D	b	D	D
54143	Graphic design services	42	D	D	D	c	D	D
541430	Graphic design services	42	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	34	D	D	D	c	D	D
5415	Computer systems design & related services	170	201 628	54 048	11 996	1 135	10.3	3.1
54151	Computer systems design & related services	170	201 628	54 048	11 996	1 135	10.3	3.1
541511	Custom computer programming services	76	46 513	20 048	4 496	450	15.7	9.0
541512	Computer systems design services	72	125 603	23 793	5 467	534	9.1	1.6
5415121	Computer systems integrators	31	93 159	13 664	2 536	231	3.9	.7
5415122	Computer systems consultants (except systems integrators)	41	32 444	10 129	2 931	303	24.0	4.2
5416	Management, scientific, & technical consulting services	221	100 338	42 471	8 579	1 202	34.4	5.9
54161	Management consulting services	152	76 397	35 899	7 180	992	34.1	3.8
541611	Administrative management & general management consulting service	71	36 199	20 493	4 354	601	18.4	3.5
541612	Human resources & executive search consulting services	47	D	D	D	e	D	D
5416122	Executive placement services	21	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	24	D	D	D	b	D	D
541613	Marketing consulting services	16	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	8	12 666	2 645	463	17	71.7	–
541618	Other management consulting services	10	D	D	D	b	D	D
54162	Environmental consulting services	23	D	D	D	b	D	D
541620	Environmental consulting services	23	D	D	D	b	D	D
54169	Other scientific & technical consulting services	46	D	D	D	c	D	D
541690	Other scientific & technical consulting services	46	D	D	D	c	D	D
5418	Advertising & related services	120	99 728	27 135	6 273	1 136	27.0	12.5
54181	Advertising agencies	48	26 493	10 942	2 455	300	24.3	15.8
541810	Advertising agencies	48	26 493	10 942	2 455	300	24.3	15.8
54185	Display advertising	6	10 009	1 778	410	56	30.5	.8
541850	Display advertising	6	10 009	1 778	410	56	30.5	.8
5418502	Outdoor advertising services	6	10 009	1 778	410	56	30.5	.8
54186	Direct mail advertising	11	17 980	3 398	862	274	29.5	27.3
541860	Direct mail advertising	11	17 980	3 398	862	274	29.5	27.3
54189	Other services related to advertising	30	D	D	D	e	D	D
541890	Other services related to advertising	30	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	13	D	D	D	c	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5418909	All other advertising	8	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TULSA COUNTY, OK—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	60	D	D	D	f	D	D
54192	Photographic services	40	D	D	D	e	D	D
541921	Photographic studios, portrait	31	D	D	D	e	D	D
541922	Commercial photography	9	2 178	657	149	29	47.0	14.8
54199	All other professional, scientific, & technical services	10	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	10	D	D	D	e	D	D
	WAGONER COUNTY, OK							
54	**Professional, scientific, & technical services**	**45**	**11 547**	**2 463**	**591**	**104**	**72.7**	**3.7**
541	Professional, scientific, & technical services	45	11 547	2 463	591	104	72.7	3.7
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
	WASHINGTON COUNTY, OK							
54	**Professional, scientific, & technical services**	**76**	**76 181**	**24 431**	**5 318**	**827**	**9.5**	**2.5**
541	Professional, scientific, & technical services	76	76 181	24 431	5 318	827	9.5	2.5
5411	Legal services	23	5 279	1 839	424	65	49.8	12.0
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 906	2 220	516	113	30.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 906	2 220	516	113	30.5	–
5413	Architectural, engineering, & related services	7	D	D	D	c	D	D
5415	Computer systems design & related services	8	D	D	D	c	D	D
54151	Computer systems design & related services	8	D	D	D	c	D	D
541511	Custom computer programming services	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	5	3 134	702	151	28	50.4	–
5417	Scientific research & development services	3	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	c	D	D
5418	Advertising & related services	5	1 925	510	128	25	21.6	–
5419	Other professional, scientific, & technical services	6	D	D	D	c	D	D
	WASHITA COUNTY, OK							
54	**Professional, scientific, & technical services**	**16**	**2 726**	**848**	**202**	**51**	**20.1**	**14.2**
541	Professional, scientific, & technical services	16	2 726	848	202	51	20.1	14.2
5413	Architectural, engineering, & related services	4	1 458	495	110	23	22.5	–
	WOODS COUNTY, OK							
54	**Professional, scientific, & technical services**	**21**	**2 864**	**477**	**135**	**45**	**61.1**	**11.8**
541	Professional, scientific, & technical services	21	2 864	477	135	45	61.1	11.8
	WOODWARD COUNTY, OK							
54	**Professional, scientific, & technical services**	**36**	**6 825**	**2 147**	**482**	**116**	**47.5**	**6.2**
541	Professional, scientific, & technical services	36	6 825	2 147	482	116	47.5	6.2
5411	Legal services	18	4 397	1 320	300	68	37.3	6.0
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 552	586	131	35	64.8	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 552	586	131	35	64.8	10.1

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADA, OK							
54	**Professional, scientific, & technical services**	**57**	**19 819**	**7 205**	**1 800**	**289**	**44.0**	**2.0**
541	Professional, scientific, & technical services	57	19 819	7 205	1 800	289	44.0	2.0
5411	Legal services	24	D	D	D	b	D	D
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	4 670	1 870	513	100	59.2	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	4 670	1 870	513	100	59.2	2.7
541211	Offices of certified public accountants	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
	ALTUS, OK							
54	**Professional, scientific, & technical services**	**26**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	26	D	D	D	e	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	e	D	D
54169	Other scientific & technical consulting services	1	D	D	D	e	D	D
541690	Other scientific & technical consulting services	1	D	D	D	e	D	D
	ALVA, OK							
54	**Professional, scientific, & technical services**	**17**	**2 389**	**436**	**126**	**39**	**54.5**	**14.1**
541	Professional, scientific, & technical services	17	2 389	436	126	39	54.5	14.1
	ANADARKO, OK							
54	**Professional, scientific, & technical services**	**16**	**2 220**	**709**	**173**	**57**	**39.3**	**12.9**
541	Professional, scientific, & technical services	16	2 220	709	173	57	39.3	12.9
	ANTLERS, OK							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	ARDMORE, OK							
54	**Professional, scientific, & technical services**	**76**	**16 040**	**5 635**	**1 177**	**266**	**49.9**	**11.1**
541	Professional, scientific, & technical services	76	16 040	5 635	1 177	266	49.9	11.1
5411	Legal services	30	8 024	2 682	550	106	38.8	14.9
54111	Offices of lawyers	29	D	D	D	b	D	D
541110	Offices of lawyers	29	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	1 610	518	112	23	72.6	–
	ATOKA, OK							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	BARTLESVILLE, OK *							
54	**Professional, scientific, & technical services**	**68**	**73 470**	**22 971**	**4 964**	**762**	**9.5**	**1.3**
541	Professional, scientific, & technical services	68	73 470	22 971	4 964	762	9.5	1.3
5411	Legal services	23	5 279	1 839	424	65	49.8	12.0
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	c	D	D
5415	Computer systems design & related services	8	D	D	D	c	D	D
54151	Computer systems design & related services	8	D	D	D	c	D	D
541511	Custom computer programming services	2	D	D	D	c	D	D
5417	Scientific research & development services	2	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	c	D	D
5418	Advertising & related services	5	1 925	510	128	25	21.6	–
5419	Other professional, scientific, & technical services	7	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BARTLESVILLE, OK (OSAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BARTLESVILLE, OK (WASHINGTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**67**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	67	D	D	D	f	D	D
5411	Legal services	23	5 279	1 839	424	65	49.8	12.0
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	c	D	D
5415	Computer systems design & related services	8	D	D	D	c	D	D
54151	Computer systems design & related services	8	D	D	D	c	D	D
541511	Custom computer programming services	2	D	D	D	c	D	D
5417	Scientific research & development services	2	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	c	D	D
5418	Advertising & related services	5	1 925	510	128	25	21.6	–
5419	Other professional, scientific, & technical services	6	D	D	D	c	D	D
	BETHANY, OK							
54	**Professional, scientific, & technical services**	**36**	**5 515**	**2 193**	**451**	**84**	**36.0**	**8.6**
541	Professional, scientific, & technical services	36	5 515	2 193	451	84	36.0	8.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	916	276	67	19	71.2	15.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	916	276	67	19	71.2	15.5
5413	Architectural, engineering, & related services	8	2 158	902	205	31	27.6	3.9
	BIXBY, OK *							
54	**Professional, scientific, & technical services**	**17**	**3 289**	**1 155**	**295**	**56**	**40.3**	**7.3**
541	Professional, scientific, & technical services	17	3 289	1 155	295	56	40.3	7.3
	BIXBY, OK (TULSA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**17**	**3 289**	**1 155**	**295**	**56**	**40.3**	**7.3**
541	Professional, scientific, & technical services	17	3 289	1 155	295	56	40.3	7.3
	BLACKWELL, OK							
54	**Professional, scientific, & technical services**	**6**	**704**	**180**	**59**	**19**	**89.2**	**.7**
	BRISTOW, OK							
54	**Professional, scientific, & technical services**	**15**	**2 763**	**602**	**115**	**22**	**82.6**	**–**
541	Professional, scientific, & technical services	15	2 763	602	115	22	82.6	–
	BROKEN ARROW, OK *							
54	**Professional, scientific, & technical services**	**141**	**42 541**	**12 901**	**2 964**	**484**	**55.0**	**5.8**
541	Professional, scientific, & technical services	141	42 541	12 901	2 964	484	55.0	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	3 250	1 108	290	75	51.7	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	3 250	1 108	290	75	51.7	10.7
5413	Architectural, engineering, & related services	32	13 856	5 301	1 243	165	33.5	6.3
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5415	Computer systems design & related services	26	6 288	2 703	687	71	57.5	12.9
54151	Computer systems design & related services	26	6 288	2 703	687	71	57.5	12.9
5416	Management, scientific, & technical consulting services	23	12 409	2 144	381	74	78.2	1.3
54161	Management consulting services	16	11 775	1 863	354	68	78.0	1.4
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	11	2 560	550	122	36	59.0	–
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BROKEN ARROW, OK (TULSA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**130**	**40 822**	**12 306**	**2 828**	**465**	**55.8**	**6.0**
541	Professional, scientific, & technical services	130	40 822	12 306	2 828	465	55.8	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	30	D	D	D	c	D	D
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5415	Computer systems design & related services	22	D	D	D	b	D	D
54151	Computer systems design & related services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	22	D	D	D	b	D	D
54161	Management consulting services	15	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D
	BROKEN ARROW, OK (WAGONER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**11**	**1 719**	**595**	**136**	**19**	**36.3**	**–**
541	Professional, scientific, & technical services	11	1 719	595	136	19	36.3	–
	BROKEN BOW, OK							
54	**Professional, scientific, & technical services**	**9**	**728**	**236**	**47**	**16**	**54.4**	**2.1**
	CATOOSA, OK *							
54	**Professional, scientific, & technical services**	**5**	**809**	**367**	**82**	**21**	**66.5**	**3.2**
	CATOOSA, OK (ROGERS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**809**	**367**	**82**	**21**	**66.5**	**3.2**
	CHANDLER, OK							
54	**Professional, scientific, & technical services**	**13**	**1 710**	**569**	**140**	**40**	**65.3**	**5.4**
541	Professional, scientific, & technical services	13	1 710	569	140	40	65.3	5.4
	CHECOTAH, OK							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	CHICKASHA, OK							
54	**Professional, scientific, & technical services**	**50**	**10 856**	**3 634**	**853**	**155**	**53.3**	**.5**
541	Professional, scientific, & technical services	50	10 856	3 634	853	155	53.3	.5
5411	Legal services	19	D	D	D	b	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
	CHOCTAW, OK							
54	**Professional, scientific, & technical services**	**9**	**539**	**137**	**35**	**8**	**66.6**	**31.0**
	CLAREMORE, OK							
54	**Professional, scientific, & technical services**	**38**	**8 376**	**3 443**	**692**	**149**	**54.2**	**13.8**
541	Professional, scientific, & technical services	38	8 376	3 443	692	149	54.2	13.8
5411	Legal services	19	4 282	1 542	314	60	47.0	25.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
	CLEVELAND, OK							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLINTON, OK *							
54	**Professional, scientific, & technical services**	**25**	**8 433**	**2 898**	**683**	**173**	**31.4**	**3.9**
541	Professional, scientific, & technical services	25	8 433	2 898	683	173	31.4	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 143	342	66	18	79.2	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 143	342	66	18	79.2	8.0
5419	Other professional, scientific, & technical services	1	D	D	D	c	D	D
54192	Photographic services	1	D	D	D	c	D	D
541921	Photographic studios, portrait	1	D	D	D	c	D	D
	CLINTON, OK (CUSTER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**24**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	24	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	c	D	D
54192	Photographic services	1	D	D	D	c	D	D
541921	Photographic studios, portrait	1	D	D	D	c	D	D
	CLINTON, OK (WASHITA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	COLLINSVILLE, OK *							
54	**Professional, scientific, & technical services**	**4**	**715**	**219**	**55**	**14**	**58.0**	**–**
	COLLINSVILLE, OK (TULSA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**715**	**219**	**55**	**14**	**58.0**	**–**
	COWETA, OK							
54	**Professional, scientific, & technical services**	**5**	**130**	**58**	**7**	**4**	**41.5**	**58.5**
	CUSHING, OK							
54	**Professional, scientific, & technical services**	**18**	**15 700**	**3 227**	**745**	**87**	**7.2**	**2.6**
541	Professional, scientific, & technical services	18	15 700	3 227	745	87	7.2	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
	DAVIS, OK *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	DAVIS, OK (MURRAY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	DEL CITY, OK							
54	**Professional, scientific, & technical services**	**20**	**9 903**	**3 444**	**927**	**146**	**11.7**	**3.6**
541	Professional, scientific, & technical services	20	9 903	3 444	927	146	11.7	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	892	267	96	43	40.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	892	267	96	43	40.6	–
5413	Architectural, engineering, & related services	4	2 339	879	215	23	–	–
	DEWEY, OK							
54	**Professional, scientific, & technical services**	**6**	**2 332**	**1 217**	**286**	**52**	**7.5**	**42.3**
541	Professional, scientific, & technical services	6	2 332	1 217	286	52	7.5	42.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	DRUMRIGHT, OK *							
54	**Professional, scientific, & technical services**	**6**	**817**	**231**	**58**	**12**	**65.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DRUMRIGHT, OK (CREEK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**817**	**231**	**58**	**12**	**65.0**	**–**
	DUNCAN, OK							
54	**Professional, scientific, & technical services**	**48**	**14 766**	**4 501**	**986**	**206**	**42.9**	**4.4**
541	Professional, scientific, & technical services	48	14 766	4 501	986	206	42.9	4.4
5411	Legal services	20	5 782	1 594	333	74	69.6	2.8
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	DURANT, OK							
54	**Professional, scientific, & technical services**	**32**	**5 894**	**2 244**	**374**	**127**	**46.4**	**21.6**
541	Professional, scientific, & technical services	32	5 894	2 244	374	127	46.4	21.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	975	351	75	29	77.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	975	351	75	29	77.1	–
	EDMOND, OK							
54	**Professional, scientific, & technical services**	**219**	**68 588**	**19 944**	**3 960**	**687**	**49.4**	**6.8**
541	Professional, scientific, & technical services	219	68 588	19 944	3 960	687	49.4	6.8
5411	Legal services	45	17 077	5 578	1 020	155	41.9	8.0
54111	Offices of lawyers	39	8 617	2 956	481	74	68.5	12.9
541110	Offices of lawyers	39	8 617	2 956	481	74	68.5	12.9
5411101	Offices of lawyers (except legal aid societies)	39	8 617	2 956	481	74	68.5	12.9
54119	Other legal services	6	8 460	2 622	539	81	14.8	3.1
541191	Title abstract & settlement offices	6	8 460	2 622	539	81	14.8	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	8 570	3 319	625	135	47.5	25.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	8 570	3 319	625	135	47.5	25.3
541211	Offices of certified public accountants	25	4 582	1 972	433	70	49.1	7.8
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	36	8 289	2 631	573	101	80.6	–
5414	Specialized design services	9	4 182	1 175	276	48	72.7	1.9
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	24	D	D	D	b	D	D
54151	Computer systems design & related services	24	D	D	D	b	D	D
541512	Computer systems design services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	44	15 085	3 750	751	126	58.0	6.5
54161	Management consulting services	23	6 799	1 392	223	38	91.4	7.9
541613	Marketing consulting services	7	D	D	D	a	D	D
54162	Environmental consulting services	6	4 414	1 400	317	44	19.3	–
541620	Environmental consulting services	6	4 414	1 400	317	44	19.3	–
54169	Other scientific & technical consulting services	15	3 872	958	211	44	43.6	11.6
541690	Other scientific & technical consulting services	15	3 872	958	211	44	43.6	11.6
5418	Advertising & related services	11	3 022	544	120	32	19.3	–
54189	Other services related to advertising	5	1 737	200	47	15	19.3	–
541890	Other services related to advertising	5	1 737	200	47	15	19.3	–
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	ELK CITY, OK							
54	**Professional, scientific, & technical services**	**21**	**5 226**	**1 160**	**257**	**90**	**80.7**	**5.6**
541	Professional, scientific, & technical services	21	5 226	1 160	257	90	80.7	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	1 942	521	102	48	100.0	–
	EL RENO, OK							
54	**Professional, scientific, & technical services**	**24**	**6 653**	**2 399**	**519**	**87**	**42.5**	**5.2**
541	Professional, scientific, & technical services	24	6 653	2 399	519	87	42.5	5.2
5411	Legal services	14	4 581	1 661	374	50	29.5	2.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ENID, OK							
54	**Professional, scientific, & technical services**	**89**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	89	D	D	D	e	D	D
5411	Legal services	37	15 027	5 932	1 061	158	24.0	5.2
54111	Offices of lawyers	33	13 601	5 465	955	138	21.6	5.7
541110	Offices of lawyers	33	13 601	5 465	955	138	21.6	5.7
5411101	Offices of lawyers (except legal aid societies)	33	13 601	5 465	955	138	21.6	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	D	D	D	c	D	D
541211	Offices of certified public accountants	14	7 132	2 803	713	104	32.3	.2
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5418	Advertising & related services	5	1 976	367	79	25	43.7	38.5
	EUFAULA, OK							
54	**Professional, scientific, & technical services**	**13**	**3 540**	**1 306**	**254**	**62**	**86.8**	**4.7**
541	Professional, scientific, & technical services	13	3 540	1 306	254	62	86.8	4.7
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	FAIRVIEW, OK							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	FORT GIBSON, OK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	FREDERICK, OK							
54	**Professional, scientific, & technical services**	**10**	**1 727**	**659**	**142**	**34**	**24.4**	**4.2**
541	Professional, scientific, & technical services	10	1 727	659	142	34	24.4	4.2
	GLENPOOL, OK							
54	**Professional, scientific, & technical services**	**10**	**1 486**	**570**	**139**	**25**	**34.8**	**–**
541	Professional, scientific, & technical services	10	1 486	570	139	25	34.8	–
	GROVE, OK							
54	**Professional, scientific, & technical services**	**22**	**3 670**	**1 311**	**280**	**71**	**67.7**	**4.8**
541	Professional, scientific, & technical services	22	3 670	1 311	280	71	67.7	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	GUTHRIE, OK							
54	**Professional, scientific, & technical services**	**21**	**6 115**	**2 063**	**410**	**88**	**13.6**	**12.9**
541	Professional, scientific, & technical services	21	6 115	2 063	410	88	13.6	12.9
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
	GUYMON, OK							
54	**Professional, scientific, & technical services**	**20**	**5 957**	**2 462**	**578**	**103**	**24.6**	**9.2**
541	Professional, scientific, & technical services	20	5 957	2 462	578	103	24.6	9.2
5411	Legal services	7	2 836	1 401	308	40	6.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
	HARRAH, OK							
54	**Professional, scientific, & technical services**	**4**	**164**	**39**	**16**	**10**	**57.3**	**42.7**
	HEALDTON, OK							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
	HENRYETTA, OK							
54	**Professional, scientific, & technical services**	**8**	**1 938**	**740**	**150**	**35**	**35.5**	**64.5**
541	Professional, scientific, & technical services	8	1 938	740	150	35	35.5	64.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOBART, OK							
54	**Professional, scientific, & technical services**	**9**	**1 068**	**283**	**77**	**26**	**62.8**	**37.2**
541	Professional, scientific, & technical services	9	1 068	283	77	26	62.8	37.2
	HOLDENVILLE, OK							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	HOLLIS, OK							
54	**Professional, scientific, & technical services**	**3**	**280**	**65**	**18**	**7**	**D**	**–**
	HUGO, OK							
54	**Professional, scientific, & technical services**	**14**	**1 982**	**422**	**108**	**29**	**45.5**	**20.4**
541	Professional, scientific, & technical services	14	1 982	422	108	29	45.5	20.4
	IDABEL, OK							
54	**Professional, scientific, & technical services**	**15**	**9 377**	**5 597**	**1 336**	**356**	**28.2**	**2.0**
541	Professional, scientific, & technical services	15	9 377	5 597	1 336	356	28.2	2.0
5411	Legal services	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	e	D	D
	JENKS, OK							
54	**Professional, scientific, & technical services**	**16**	**3 248**	**746**	**193**	**31**	**89.6**	**3.8**
541	Professional, scientific, & technical services	16	3 248	746	193	31	89.6	3.8
5418	Advertising & related services	2	D	D	D	a	D	D
	KINGFISHER, OK							
54	**Professional, scientific, & technical services**	**10**	**2 150**	**800**	**217**	**59**	**81.2**	**4.8**
541	Professional, scientific, & technical services	10	2 150	800	217	59	81.2	4.8
	LAWTON, OK							
54	**Professional, scientific, & technical services**	**119**	**60 168**	**29 109**	**7 361**	**1 008**	**21.6**	**6.3**
541	Professional, scientific, & technical services	119	60 168	29 109	7 361	1 008	21.6	6.3
5411	Legal services	53	15 904	4 988	1 423	185	50.3	5.9
54111	Offices of lawyers	50	13 312	3 958	1 207	143	51.7	7.1
541110	Offices of lawyers	50	13 312	3 958	1 207	143	51.7	7.1
5411101	Offices of lawyers (except legal aid societies)	50	13 312	3 958	1 207	143	51.7	7.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	D	D	D	c	D	D
5413	Architectural, engineering, & related services	6	6 167	3 409	767	115	9.6	18.1
5415	Computer systems design & related services	8	D	D	D	e	D	D
54151	Computer systems design & related services	8	D	D	D	e	D	D
541511	Custom computer programming services	3	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	LINDSAY, OK							
54	**Professional, scientific, & technical services**	**6**	**365**	**104**	**27**	**9**	**84.9**	**–**
	MCALESTER, OK							
54	**Professional, scientific, & technical services**	**52**	**13 218**	**3 778**	**835**	**188**	**34.3**	**5.7**
541	Professional, scientific, & technical services	52	13 218	3 778	835	188	34.3	5.7
5411	Legal services	25	D	D	D	b	D	D
54111	Offices of lawyers	23	7 016	1 813	337	63	31.4	4.9
541110	Offices of lawyers	23	7 016	1 813	337	63	31.4	4.9
5411101	Offices of lawyers (except legal aid societies)	23	7 016	1 813	337	63	31.4	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 425	601	153	58	46.8	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 425	601	153	58	46.8	6.3
541213	Tax return preparation services	3	D	D	D	b	D	D
	MCLOUD, OK							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MADILL, OK							
54	**Professional, scientific, & technical services**	**10**	**1 430**	**506**	**134**	**36**	**86.2**	**7.9**
541	Professional, scientific, & technical services	10	1 430	506	134	36	86.2	7.9
	MANGUM, OK							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	MARIETTA, OK							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	MARLOW, OK							
54	**Professional, scientific, & technical services**	**5**	**482**	**95**	**19**	**7**	**96.9**	**–**
	MIAMI, OK							
54	**Professional, scientific, & technical services**	**29**	**5 026**	**1 779**	**462**	**94**	**51.9**	**14.5**
541	Professional, scientific, & technical services	29	5 026	1 779	462	94	51.9	14.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	MIDWEST CITY, OK							
54	**Professional, scientific, & technical services**	**68**	**47 178**	**20 235**	**4 944**	**625**	**20.9**	**8.8**
541	Professional, scientific, & technical services	68	47 178	20 235	4 944	625	20.9	8.8
5411	Legal services	19	5 160	1 580	276	50	63.8	15.5
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	4 192	2 643	715	118	83.4	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	4 192	2 643	715	118	83.4	5.5
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	12 596	2 958	650	54	13.9	.3
54133	Engineering services	8	11 876	2 749	603	42	8.7	.4
541330	Engineering services	8	11 876	2 749	603	42	8.7	.4
5415	Computer systems design & related services	6	D	D	D	c	D	D
54151	Computer systems design & related services	6	D	D	D	c	D	D
5417	Scientific research & development services	2	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
	MOORE, OK							
54	**Professional, scientific, & technical services**	**35**	**10 992**	**3 470**	**836**	**190**	**43.1**	**12.0**
541	Professional, scientific, & technical services	35	10 992	3 470	836	190	43.1	12.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D
	MULDROW, OK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MUSKOGEE, OK							
54	**Professional, scientific, & technical services**	**63**	**23 036**	**7 186**	**1 684**	**326**	**44.6**	**5.4**
541	Professional, scientific, & technical services	63	23 036	7 186	1 684	326	44.6	5.4
5411	Legal services	29	10 295	2 899	697	115	35.6	8.8
54111	Offices of lawyers	28	D	D	D	c	D	D
541110	Offices of lawyers	28	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	3 411	869	248	63	55.9	–
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	MUSTANG, OK							
54	**Professional, scientific, & technical services**	**30**	**2 036**	**841**	**192**	**54**	**78.4**	**8.4**
541	Professional, scientific, & technical services	30	2 036	841	192	54	78.4	8.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEWCASTLE, OK							
54	**Professional, scientific, & technical services**	**6**	**448**	**106**	**28**	**10**	**100.0**	**–**
	NEW CORDELL, OK							
54	**Professional, scientific, & technical services**	**11**	**1 134**	**409**	**96**	**23**	**47.0**	**34.2**
541	Professional, scientific, & technical services	11	1 134	409	96	23	47.0	34.2
	NICHOLS HILLS, OK							
54	**Professional, scientific, & technical services**	**22**	**8 088**	**1 831**	**351**	**70**	**49.3**	**1.9**
541	Professional, scientific, & technical services	22	8 088	1 831	351	70	49.3	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	991	223	58	14	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	991	223	58	14	100.0	–
5414	Specialized design services	3	D	D	D	a	D	D
	NOBLE, OK							
54	**Professional, scientific, & technical services**	**7**	**1 483**	**302**	**57**	**19**	**61.3**	**4.3**
541	Professional, scientific, & technical services	7	1 483	302	57	19	61.3	4.3
	NORMAN, OK							
54	**Professional, scientific, & technical services**	**288**	**106 837**	**37 246**	**8 315**	**1 239**	**30.9**	**5.3**
541	Professional, scientific, & technical services	288	106 837	37 246	8 315	1 239	30.9	5.3
5411	Legal services	112	33 507	9 302	2 150	338	30.7	5.6
54111	Offices of lawyers	107	D	D	D	e	D	D
541110	Offices of lawyers	107	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	107	D	D	D	e	D	D
54119	Other legal services	5	D	D	D	b	D	D
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	7 856	3 935	784	165	43.2	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	7 856	3 935	784	165	43.2	1.4
541211	Offices of certified public accountants	31	6 528	3 345	614	110	42.3	1.7
5413	Architectural, engineering, & related services	54	44 683	16 952	4 083	482	25.5	2.1
54131	Architectural services	11	D	D	D	b	D	D
541310	Architectural services	11	D	D	D	b	D	D
54133	Engineering services	33	28 759	13 082	3 268	342	31.9	2.1
541330	Engineering services	33	28 759	13 082	3 268	342	31.9	2.1
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5415	Computer systems design & related services	17	9 843	3 879	655	98	27.0	8.9
54151	Computer systems design & related services	17	9 843	3 879	655	98	27.0	8.9
541512	Computer systems design services	9	4 883	1 706	213	43	35.6	14.9
5416	Management, scientific, & technical consulting services	23	5 288	1 604	352	56	47.9	24.6
5418	Advertising & related services	11	1 808	384	69	29	66.4	23.0
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
	NOWATA, OK							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	a	D	D
	OKEMAH, OK							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OKLAHOMA CITY, OK *							
54	**Professional, scientific, & technical services**	**1 848**	**1 100 279**	**449 303**	**95 377**	**12 251**	**24.3**	**6.5**
541	Professional, scientific, & technical services	1 848	1 100 279	449 303	95 377	12 251	24.3	6.5
5411	Legal services	730	407 981	195 750	38 546	4 152	24.4	6.1
54111	Offices of lawyers	707	386 886	186 320	36 675	3 816	25.2	5.1
541110	Offices of lawyers	707	386 886	186 320	36 675	3 816	25.2	5.1
5411101	Offices of lawyers (except legal aid societies)	707	386 886	186 320	36 675	3 816	25.2	5.1
54119	Other legal services	23	21 095	9 430	1 871	336	9.5	23.3
541191	Title abstract & settlement offices	19	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	337	120 524	48 109	10 593	1 836	26.8	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	337	120 524	48 109	10 593	1 836	26.8	4.1
541211	Offices of certified public accountants	199	92 043	36 393	7 806	1 158	25.8	3.0
541213	Tax return preparation services	33	3 943	1 111	418	181	37.4	4.9
541219	Other accounting services	92	17 593	7 080	1 560	326	36.8	7.4
5413	Architectural, engineering, & related services	262	225 603	96 573	21 479	2 598	22.3	6.7
54131	Architectural services	57	42 650	16 567	3 710	433	22.5	1.3
541310	Architectural services	57	42 650	16 567	3 710	433	22.5	1.3
54133	Engineering services	154	154 221	67 697	15 096	1 720	24.1	8.0
541330	Engineering services	154	154 221	67 697	15 096	1 720	24.1	8.0
54137	Surveying & mapping (except geophysical) services	20	16 652	7 266	1 585	269	5.0	2.4
541370	Surveying & mapping (except geophysical) services	20	16 652	7 266	1 585	269	5.0	2.4
54138	Testing laboratories	17	7 834	3 755	808	142	21.2	8.1
541380	Testing laboratories	17	7 834	3 755	808	142	21.2	8.1
5414	Specialized design services	63	15 087	2 859	543	128	46.5	7.1
54141	Interior design services	27	10 075	1 354	236	49	49.7	9.5
541410	Interior design services	27	10 075	1 354	236	49	49.7	9.5
54143	Graphic design services	34	D	D	D	b	D	D
541430	Graphic design services	34	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	29	D	D	D	b	D	D
5415	Computer systems design & related services	108	131 773	39 393	9 491	1 068	21.4	8.8
54151	Computer systems design & related services	108	131 773	39 393	9 491	1 068	21.4	8.8
541511	Custom computer programming services	39	D	D	D	c	D	D
541512	Computer systems design services	51	96 460	23 865	5 948	661	26.8	8.0
5415121	Computer systems integrators	27	85 439	18 489	4 414	477	27.1	7.0
5415122	Computer systems consultants (except systems integrators)	24	11 021	5 376	1 534	184	24.6	16.2
5416	Management, scientific, & technical consulting services	171	67 080	23 084	4 940	680	29.5	11.5
54161	Management consulting services	108	48 533	16 564	3 641	446	31.4	5.1
541611	Administrative management & general management consulting service	65	36 716	12 066	2 649	298	18.9	5.0
541612	Human resources & executive search consulting services	20	6 609	2 235	444	84	92.9	6.2
5416123	Human resources & personnel management consulting	10	4 435	1 548	286	56	96.5	3.5
54162	Environmental consulting services	20	7 033	1 730	328	55	36.7	10.0
541620	Environmental consulting services	20	7 033	1 730	328	55	36.7	10.0
54169	Other scientific & technical consulting services	43	11 514	4 790	971	179	16.7	39.4
541690	Other scientific & technical consulting services	43	11 514	4 790	971	179	16.7	39.4
5418	Advertising & related services	112	95 115	28 850	6 722	1 063	25.3	5.4
54181	Advertising agencies	46	42 031	17 531	4 120	388	10.4	9.5
541810	Advertising agencies	46	42 031	17 531	4 120	388	10.4	9.5
54185	Display advertising	7	D	D	D	c	D	D
541850	Display advertising	7	D	D	D	c	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54189	Other services related to advertising	31	D	D	D	e	D	D
541890	Other services related to advertising	31	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	15	15 732	2 379	584	109	32.6	–
5418903	Sign painting & lettering shop	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	57	33 903	13 154	2 729	686	18.9	1.4
54192	Photographic services	42	14 325	4 002	931	294	28.3	.2
541921	Photographic studios, portrait	38	D	D	D	e	D	D
54199	All other professional, scientific, & technical services	7	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	7	D	D	D	c	D	D
	OKLAHOMA CITY, OK (CANADIAN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**26**	**7 675**	**1 736**	**348**	**56**	**29.8**	**.4**
541	Professional, scientific, & technical services	26	7 675	1 736	348	56	29.8	.4
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	OKLAHOMA CITY, OK (CLEVELAND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**59**	**18 126**	**6 286**	**1 468**	**198**	**26.3**	**6.1**
541	Professional, scientific, & technical services	59	18 126	6 286	1 468	198	26.3	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 590	1 070	267	49	59.8	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 590	1 070	267	49	59.8	3.1
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OKLAHOMA CITY, OK (OKLAHOMA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1 763**	**1 074 478**	**441 281**	**93 561**	**11 997**	**24.3**	**6.5**
541	Professional, scientific, & technical services	1 763	1 074 478	441 281	93 561	11 997	24.3	6.5
5411	Legal services	718	405 262	194 889	38 364	4 117	24.2	6.0
54111	Offices of lawyers	696	D	D	D	h	D	D
541110	Offices of lawyers	696	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	696	D	D	D	h	D	D
54119	Other legal services	22	D	D	D	e	D	D
541191	Title abstract & settlement offices	18	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	314	117 602	46 944	10 304	1 780	25.8	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	314	117 602	46 944	10 304	1 780	25.8	4.1
541211	Offices of certified public accountants	184	89 688	35 460	7 563	1 116	24.7	3.0
541213	Tax return preparation services	31	D	D	D	c	D	D
541219	Other accounting services	87	D	D	D	e	D	D
5413	Architectural, engineering, & related services	244	211 445	91 826	20 409	2 485	23.5	7.2
54131	Architectural services	56	D	D	D	e	D	D
541310	Architectural services	56	D	D	D	e	D	D
54133	Engineering services	143	142 258	63 445	14 154	1 623	25.9	8.7
541330	Engineering services	143	142 258	63 445	14 154	1 623	25.9	8.7
54137	Surveying & mapping (except geophysical) services	19	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	19	D	D	D	e	D	D
54138	Testing laboratories	15	D	D	D	c	D	D
541380	Testing laboratories	15	D	D	D	c	D	D
5414	Specialized design services	63	15 087	2 859	543	128	46.5	7.1
54141	Interior design services	27	10 075	1 354	236	49	49.7	9.5
541410	Interior design services	27	10 075	1 354	236	49	49.7	9.5
54143	Graphic design services	34	D	D	D	b	D	D
541430	Graphic design services	34	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	29	D	D	D	b	D	D
5415	Computer systems design & related services	97	129 722	38 959	9 391	1 059	20.5	9.0
54151	Computer systems design & related services	97	129 722	38 959	9 391	1 059	20.5	9.0
541511	Custom computer programming services	35	D	D	D	c	D	D
541512	Computer systems design services	48	95 207	23 616	5 875	657	25.9	8.1
5415121	Computer systems integrators	25	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	23	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	159	65 651	22 619	4 844	662	29.1	10.8
54161	Management consulting services	99	47 474	16 220	3 563	431	31.6	3.8
541611	Administrative management & general management consulting service	60	35 909	11 804	2 587	290	19.1	3.3
541612	Human resources & executive search consulting services	18	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	9	D	D	D	b	D	D
54162	Environmental consulting services	19	D	D	D	b	D	D
541620	Environmental consulting services	19	D	D	D	b	D	D
54169	Other scientific & technical consulting services	41	D	D	D	c	D	D
541690	Other scientific & technical consulting services	41	D	D	D	c	D	D
5418	Advertising & related services	107	D	D	D	g	D	D
54181	Advertising agencies	45	D	D	D	e	D	D
541810	Advertising agencies	45	D	D	D	e	D	D
54185	Display advertising	7	D	D	D	c	D	D
541850	Display advertising	7	D	D	D	c	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54189	Other services related to advertising	29	D	D	D	e	D	D
541890	Other services related to advertising	29	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	13	D	D	D	b	D	D
5418903	Sign painting & lettering shop	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	53	D	D	D	f	D	D
54192	Photographic services	39	D	D	D	e	D	D
541921	Photographic studios, portrait	35	D	D	D	e	D	D
54199	All other professional, scientific, & technical services	6	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	c	D	D
	OKMULGEE, OK							
54	**Professional, scientific, & technical services**	**19**	**3 658**	**1 370**	**348**	**73**	**44.6**	**10.8**
541	Professional, scientific, & technical services	19	3 658	1 370	348	73	44.6	10.8
	OWASSO, OK *							
54	**Professional, scientific, & technical services**	**26**	**3 916**	**1 675**	**354**	**81**	**73.1**	**11.7**
541	Professional, scientific, & technical services	26	3 916	1 675	354	81	73.1	11.7
5413	Architectural, engineering, & related services	7	1 489	547	93	25	84.8	–
	OWASSO, OK (ROGERS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OWASSO, OK (TULSA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**25**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	1 489	547	93	25	84.8	–
	PAULS VALLEY, OK							
54	**Professional, scientific, & technical services**	**19**	**3 739**	**927**	**244**	**59**	**94.2**	**–**
541	Professional, scientific, & technical services	19	3 739	927	244	59	94.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
	PAWHUSKA, OK							
54	**Professional, scientific, & technical services**	**12**	**2 470**	**562**	**137**	**59**	**71.6**	**21.2**
541	Professional, scientific, & technical services	12	2 470	562	137	59	71.6	21.2
	PERRY, OK							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	a	D	D
	PIEDMONT, OK *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	PIEDMONT, OK (CANADIAN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	POCOLA, OK							
54	**Professional, scientific, & technical services**	**4**	**802**	**199**	**34**	**10**	**79.3**	**6.4**
	PONCA CITY, OK *							
54	**Professional, scientific, & technical services**	**57**	**33 736**	**14 029**	**3 118**	**776**	**21.3**	**4.0**
541	Professional, scientific, & technical services	57	33 736	14 029	3 118	776	21.3	4.0
5411	Legal services	21	D	D	D	b	D	D
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	f	D	D
54151	Computer systems design & related services	1	D	D	D	f	D	D
541519	Other computer related services	1	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	6	2 899	668	125	20	60.2	–
	PONCA CITY, OK (KAY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**57**	**33 736**	**14 029**	**3 118**	**776**	**21.3**	**4.0**
541	Professional, scientific, & technical services	57	33 736	14 029	3 118	776	21.3	4.0
5411	Legal services	21	D	D	D	b	D	D
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	f	D	D
54151	Computer systems design & related services	1	D	D	D	f	D	D
541519	Other computer related services	1	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	6	2 899	668	125	20	60.2	–
	POTEAU, OK							
54	**Professional, scientific, & technical services**	**34**	**7 621**	**3 039**	**718**	**193**	**47.9**	**10.7**
541	Professional, scientific, & technical services	34	7 621	3 039	718	193	47.9	10.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PRYOR CREEK, OK							
54	**Professional, scientific, & technical services**	**26**	**5 495**	**2 672**	**473**	**89**	**57.1**	**7.3**
541	Professional, scientific, & technical services	26	5 495	2 672	473	89	57.1	7.3
5411	Legal services	13	3 329	1 715	264	49	60.9	9.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	PURCELL, OK *							
54	**Professional, scientific, & technical services**	**25**	**3 050**	**1 177**	**286**	**65**	**74.9**	**9.8**
541	Professional, scientific, & technical services	25	3 050	1 177	286	65	74.9	9.8
	PURCELL, OK (CLEVELAND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	PURCELL, OK (MCCLAIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**24**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	24	D	D	D	b	D	D
	SALLISAW, OK							
54	**Professional, scientific, & technical services**	**23**	**6 815**	**2 182**	**436**	**79**	**44.0**	**4.6**
541	Professional, scientific, & technical services	23	6 815	2 182	436	79	44.0	4.6
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	12	4 127	848	166	27	28.8	6.8
541110	Offices of lawyers	12	4 127	848	166	27	28.8	6.8
5411101	Offices of lawyers (except legal aid societies)	12	4 127	848	166	27	28.8	6.8
	SAND SPRINGS, OK *							
54	**Professional, scientific, & technical services**	**30**	**4 752**	**2 155**	**479**	**95**	**42.1**	**11.7**
541	Professional, scientific, & technical services	30	4 752	2 155	479	95	42.1	11.7
5413	Architectural, engineering, & related services	12	3 042	1 489	325	47	21.1	16.6
	SAND SPRINGS, OK (OSAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SAND SPRINGS, OK (TULSA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**29**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	29	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
	SAPULPA, OK							
54	**Professional, scientific, & technical services**	**41**	**8 966**	**4 120**	**606**	**153**	**32.8**	**17.5**
541	Professional, scientific, & technical services	41	8 966	4 120	606	153	32.8	17.5
5411	Legal services	22	5 071	2 010	382	72	35.8	16.5
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
541213	Tax return preparation services	3	D	D	D	b	D	D
	SAYRE, OK							
54	**Professional, scientific, & technical services**	**9**	**1 443**	**466**	**129**	**37**	**69.2**	**.6**
541	Professional, scientific, & technical services	9	1 443	466	129	37	69.2	.6
	SEMINOLE, OK							
54	**Professional, scientific, & technical services**	**18**	**2 622**	**751**	**175**	**48**	**77.3**	**3.7**
541	Professional, scientific, & technical services	18	2 622	751	175	48	77.3	3.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHAWNEE, OK							
54	**Professional, scientific, & technical services**	**61**	**20 347**	**6 121**	**1 466**	**269**	**45.9**	**9.6**
541	Professional, scientific, & technical services	61	20 347	6 121	1 466	269	45.9	9.6
5411	Legal services	31	8 061	1 388	297	68	70.7	22.8
54111	Offices of lawyers	30	D	D	D	b	D	D
541110	Offices of lawyers	30	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	7 129	2 906	759	143	44.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	7 129	2 906	759	143	44.6	–
541211	Offices of certified public accountants	13	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	2	D	D	D	b	D	D
	SKIATOOK, OK *							
54	**Professional, scientific, & technical services**	**9**	**714**	**312**	**68**	**19**	**81.4**	**18.6**
	SKIATOOK, OK (OSAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
	SKIATOOK, OK (TULSA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SPENCER, OK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	STIGLER, OK							
54	**Professional, scientific, & technical services**	**7**	**931**	**180**	**49**	**16**	**52.1**	**25.2**
541	Professional, scientific, & technical services	7	931	180	49	16	52.1	25.2
	STILLWATER, OK							
54	**Professional, scientific, & technical services**	**85**	**40 105**	**15 926**	**2 981**	**550**	**22.1**	**10.0**
541	Professional, scientific, & technical services	85	40 105	15 926	2 981	550	22.1	10.0
5411	Legal services	23	D	D	D	b	D	D
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	25 917	10 666	1 974	280	11.3	1.4
54133	Engineering services	15	D	D	D	c	D	D
541330	Engineering services	15	D	D	D	c	D	D
	STILWELL, OK							
54	**Professional, scientific, & technical services**	**8**	**928**	**211**	**52**	**25**	**48.1**	**51.9**
541	Professional, scientific, & technical services	8	928	211	52	25	48.1	51.9
	STROUD, OK *							
54	**Professional, scientific, & technical services**	**7**	**2 228**	**403**	**91**	**36**	**86.8**	**5.0**
541	Professional, scientific, & technical services	7	2 228	403	91	36	86.8	5.0
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	STROUD, OK (LINCOLN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7**	**2 228**	**403**	**91**	**36**	**86.8**	**5.0**
541	Professional, scientific, & technical services	7	2 228	403	91	36	86.8	5.0
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	SULPHUR, OK							
54	**Professional, scientific, & technical services**	**12**	**1 552**	**464**	**109**	**42**	**68.8**	**13.8**
541	Professional, scientific, & technical services	12	1 552	464	109	42	68.8	13.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TAHLEQUAH, OK							
54	**Professional, scientific, & technical services**	**31**	**4 508**	**1 352**	**288**	**106**	**54.0**	**19.9**
541	Professional, scientific, & technical services	31	4 508	1 352	288	106	54.0	19.9
5411	Legal services	16	D	D	D	b	D	D
	TECUMSEH, OK							
54	**Professional, scientific, & technical services**	**6**	**703**	**118**	**30**	**8**	**100.0**	**–**
	THE VILLAGE, OK							
54	**Professional, scientific, & technical services**	**39**	**7 391**	**2 555**	**550**	**105**	**41.2**	**10.5**
541	Professional, scientific, & technical services	39	7 391	2 555	550	105	41.2	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 046	498	78	15	54.9	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 046	498	78	15	54.9	5.1
5416	Management, scientific, & technical consulting services	11	2 818	1 288	281	32	35.4	1.7
	TISHOMINGO, OK							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	TONKAWA, OK							
54	**Professional, scientific, & technical services**	**4**	**575**	**156**	**36**	**7**	**89.2**	**–**
	TULSA, OK *							
54	**Professional, scientific, & technical services**	**1 688**	**1 355 720**	**504 000**	**108 259**	**12 883**	**22.1**	**4.8**
541	Professional, scientific, & technical services	1 688	1 355 720	504 000	108 259	12 883	22.1	4.8
5411	Legal services	550	334 396	151 608	30 869	3 186	31.3	5.6
54111	Offices of lawyers	532	311 843	140 035	27 835	2 852	31.3	4.8
541110	Offices of lawyers	532	311 843	140 035	27 835	2 852	31.3	4.8
5411101	Offices of lawyers (except legal aid societies)	532	311 843	140 035	27 835	2 852	31.3	4.8
54119	Other legal services	18	22 553	11 573	3 034	334	31.1	16.8
541191	Title abstract & settlement offices	16	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	299	141 530	53 857	12 795	2 019	24.8	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	299	141 530	53 857	12 795	2 019	24.8	2.8
541211	Offices of certified public accountants	180	113 240	41 321	9 924	1 190	23.2	1.7
541213	Tax return preparation services	34	10 541	5 275	1 165	271	10.6	9.5
541219	Other accounting services	80	D	D	D	e	D	D
5413	Architectural, engineering, & related services	287	440 457	158 465	34 407	3 544	19.5	3.6
54131	Architectural services	59	106 599	39 713	9 270	1 024	15.1	1.2
541310	Architectural services	59	106 599	39 713	9 270	1 024	15.1	1.2
54133	Engineering services	177	292 097	97 873	20 682	1 987	21.6	3.2
541330	Engineering services	177	292 097	97 873	20 682	1 987	21.6	3.2
54134	Drafting services	9	4 684	3 740	849	86	13.9	–
541340	Drafting services	9	4 684	3 740	849	86	13.9	–
54135	Building inspection services	7	D	D	D	b	D	D
541350	Building inspection services	7	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	9	13 647	7 155	1 606	130	21.5	.4
541370	Surveying & mapping (except geophysical) services	9	13 647	7 155	1 606	130	21.5	.4
54138	Testing laboratories	17	16 226	7 325	1 437	209	13.9	29.1
541380	Testing laboratories	17	16 226	7 325	1 437	209	13.9	29.1
5414	Specialized design services	68	20 852	5 844	1 315	204	31.5	8.9
54141	Interior design services	29	D	D	D	b	D	D
541410	Interior design services	29	D	D	D	b	D	D
54143	Graphic design services	37	9 906	3 815	794	118	17.2	5.9
541430	Graphic design services	37	9 906	3 815	794	118	17.2	5.9
5414301	Graphic design services (except commercial art & medical artists)	30	9 079	3 506	735	109	14.6	4.4
5415	Computer systems design & related services	130	191 796	50 182	10 950	1 032	7.7	2.6
54151	Computer systems design & related services	130	191 796	50 182	10 950	1 032	7.7	2.6
541511	Custom computer programming services	61	43 417	18 886	4 172	420	15.0	9.5
541512	Computer systems design services	57	120 975	22 170	4 977	479	6.5	.7
5415121	Computer systems integrators	26	92 406	13 320	2 428	218	3.7	.1
5415122	Computer systems consultants (except systems integrators)	31	28 569	8 850	2 549	261	15.6	2.9
5416	Management, scientific, & technical consulting services	182	86 065	39 512	8 068	1 101	26.8	6.7
54161	Management consulting services	122	63 215	33 343	6 706	900	24.6	4.3
541611	Administrative management & general management consulting service	57	34 377	19 754	4 228	569	16.2	3.2
541612	Human resources & executive search consulting services	41	16 278	8 463	1 303	267	39.1	8.6
5416122	Executive placement services	19	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	20	D	D	D	b	D	D
541613	Marketing consulting services	12	D	D	D	b	D	D
54162	Environmental consulting services	21	D	D	D	b	D	D
541620	Environmental consulting services	21	D	D	D	b	D	D
54169	Other scientific & technical consulting services	39	D	D	D	c	D	D
541690	Other scientific & technical consulting services	39	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TULSA, OK *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	108	95 029	25 877	5 944	1 070	25.1	13.1
54181	Advertising agencies	42	24 325	10 412	2 295	281	18.6	17.2
541810	Advertising agencies	42	24 325	10 412	2 295	281	18.6	17.2
54185	Display advertising	6	10 009	1 778	410	56	30.5	.8
541850	Display advertising	6	10 009	1 778	410	56	30.5	.8
5418502	Outdoor advertising services	6	10 009	1 778	410	56	30.5	.8
54186	Direct mail advertising	10	D	D	D	e	D	D
541860	Direct mail advertising	10	D	D	D	e	D	D
54189	Other services related to advertising	26	D	D	D	e	D	D
541890	Other services related to advertising	26	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5418909	All other advertising	7	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	51	D	D	D	f	D	D
54192	Photographic services	32	12 369	3 788	787	269	15.0	6.8
541921	Photographic studios, portrait	24	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	9	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	e	D	D
	TULSA, OK (OSAGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	TULSA, OK (ROGERS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	TULSA, OK (TULSA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1 683**	**1 354 608**	**503 579**	**108 191**	**12 865**	**22.1**	**4.8**
541	Professional, scientific, & technical services	1 683	1 354 608	503 579	108 191	12 865	22.1	4.8
5411	Legal services	550	334 396	151 608	30 869	3 186	31.3	5.6
54111	Offices of lawyers	532	311 843	140 035	27 835	2 852	31.3	4.8
541110	Offices of lawyers	532	311 843	140 035	27 835	2 852	31.3	4.8
5411101	Offices of lawyers (except legal aid societies)	532	311 843	140 035	27 835	2 852	31.3	4.8
54119	Other legal services	18	22 553	11 573	3 034	334	31.1	16.8
541191	Title abstract & settlement offices	16	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	297	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	297	D	D	D	g	D	D
541211	Offices of certified public accountants	179	D	D	D	g	D	D
541213	Tax return preparation services	33	D	D	D	e	D	D
541219	Other accounting services	80	D	D	D	e	D	D
5413	Architectural, engineering, & related services	286	D	D	D	h	D	D
54131	Architectural services	59	106 599	39 713	9 270	1 024	15.1	1.2
541310	Architectural services	59	106 599	39 713	9 270	1 024	15.1	1.2
54133	Engineering services	176	D	D	D	g	D	D
541330	Engineering services	176	D	D	D	g	D	D
54134	Drafting services	9	4 684	3 740	849	86	13.9	–
541340	Drafting services	9	4 684	3 740	849	86	13.9	–
54135	Building inspection services	7	D	D	D	b	D	D
541350	Building inspection services	7	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	9	13 647	7 155	1 606	130	21.5	.4
541370	Surveying & mapping (except geophysical) services	9	13 647	7 155	1 606	130	21.5	.4
54138	Testing laboratories	17	16 226	7 325	1 437	209	13.9	29.1
541380	Testing laboratories	17	16 226	7 325	1 437	209	13.9	29.1
5414	Specialized design services	67	D	D	D	c	D	D
54141	Interior design services	28	D	D	D	b	D	D
541410	Interior design services	28	D	D	D	b	D	D
54143	Graphic design services	37	9 906	3 815	794	118	17.2	5.9
541430	Graphic design services	37	9 906	3 815	794	118	17.2	5.9
5414301	Graphic design services (except commercial art & medical artists)	30	9 079	3 506	735	109	14.6	4.4
5415	Computer systems design & related services	130	191 796	50 182	10 950	1 032	7.7	2.6
54151	Computer systems design & related services	130	191 796	50 182	10 950	1 032	7.7	2.6
541511	Custom computer programming services	61	43 417	18 886	4 172	420	15.0	9.5
541512	Computer systems design services	57	120 975	22 170	4 977	479	6.5	.7
5415121	Computer systems integrators	26	92 406	13 320	2 428	218	3.7	.1
5415122	Computer systems consultants (except systems integrators)	31	28 569	8 850	2 549	261	15.6	2.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TULSA, OK (TULSA COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	181	D	D	D	g	D	D
54161	Management consulting services	121	D	D	D	f	D	D
541611	Administrative management & general management consulting service	57	34 377	19 754	4 228	569	16.2	3.2
541612	Human resources & executive search consulting services	40	D	D	D	e	D	D
5416122	Executive placement services	18	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	20	D	D	D	b	D	D
541613	Marketing consulting services	12	D	D	D	b	D	D
54162	Environmental consulting services	21	D	D	D	b	D	D
541620	Environmental consulting services	21	D	D	D	b	D	D
54169	Other scientific & technical consulting services	39	D	D	D	c	D	D
541690	Other scientific & technical consulting services	39	D	D	D	c	D	D
5418	Advertising & related services	108	95 029	25 877	5 944	1 070	25.1	13.1
54181	Advertising agencies	42	24 325	10 412	2 295	281	18.6	17.2
541810	Advertising agencies	42	24 325	10 412	2 295	281	18.6	17.2
54185	Display advertising	6	10 009	1 778	410	56	30.5	.8
541850	Display advertising	6	10 009	1 778	410	56	30.5	.8
5418502	Outdoor advertising services	6	10 009	1 778	410	56	30.5	.8
54186	Direct mail advertising	10	D	D	D	e	D	D
541860	Direct mail advertising	10	D	D	D	e	D	D
54189	Other services related to advertising	26	D	D	D	e	D	D
541890	Other services related to advertising	26	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5418909	All other advertising	7	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	51	D	D	D	f	D	D
54192	Photographic services	32	12 369	3 788	787	269	15.0	6.8
541921	Photographic studios, portrait	24	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	9	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	e	D	D
	TUTTLE, OK							
54	**Professional, scientific, & technical services**	**6**	**327**	**129**	**23**	**12**	**82.9**	**17.1**
	VINITA, OK							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	983	281	70	19	42.6	51.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	983	281	70	19	42.6	51.5
	WAGONER, OK							
54	**Professional, scientific, & technical services**	**15**	**2 128**	**719**	**163**	**43**	**43.6**	**16.4**
541	Professional, scientific, & technical services	15	2 128	719	163	43	43.6	16.4
	WALTERS, OK							
54	**Professional, scientific, & technical services**	**7**	**534**	**185**	**48**	**14**	**48.9**	**47.4**
	WARR ACRES, OK							
54	**Professional, scientific, & technical services**	**62**	**41 917**	**9 731**	**3 170**	**288**	**16.7**	**6.3**
541	Professional, scientific, & technical services	62	41 917	9 731	3 170	288	16.7	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	3 242	957	250	64	92.7	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	3 242	957	250	64	92.7	4.3
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
5415	Computer systems design & related services	5	D	D	D	c	D	D
54151	Computer systems design & related services	5	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	9	3 945	2 112	521	29	18.0	39.3
5418	Advertising & related services	7	2 384	788	121	21	–	–
	WATONGA, OK							
54	**Professional, scientific, & technical services**	**14**	**1 740**	**548**	**130**	**37**	**85.8**	**13.0**
541	Professional, scientific, & technical services	14	1 740	548	130	37	85.8	13.0
	WEATHERFORD, OK							
54	**Professional, scientific, & technical services**	**23**	**5 206**	**1 531**	**355**	**75**	**32.0**	**.7**
541	Professional, scientific, & technical services	23	5 206	1 531	355	75	32.0	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D

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Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEWOKA, OK							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	WILBURTON, OK							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	WOODWARD, OK							
54	**Professional, scientific, & technical services**	**32**	**6 389**	**2 072**	**463**	**110**	**44.4**	**6.6**
541	Professional, scientific, & technical services	32	6 389	2 072	463	110	44.4	6.6
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
	YUKON, OK							
54	**Professional, scientific, & technical services**	**54**	**7 538**	**2 261**	**505**	**133**	**74.9**	**16.8**
541	Professional, scientific, & technical services	54	7 538	2 261	505	133	74.9	16.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 043	589	148	48	68.0	31.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 043	589	148	48	68.0	31.2
	BALANCE OF ADAIR COUNTY, OK							
54	**Professional, scientific, & technical services**	**5**	**687**	**245**	**43**	**14**	**83.6**	**16.4**
	BALANCE OF ALFALFA COUNTY, OK							
54	**Professional, scientific, & technical services**	**8**	**1 037**	**247**	**51**	**18**	**69.1**	**30.9**
541	Professional, scientific, & technical services	8	1 037	247	51	18	69.1	30.9
	BALANCE OF ATOKA COUNTY, OK							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BEAVER COUNTY, OK							
54	**Professional, scientific, & technical services**	**10**	**1 804**	**349**	**62**	**28**	**56.2**	**22.4**
541	Professional, scientific, & technical services	10	1 804	349	62	28	56.2	22.4
	BALANCE OF BLAINE COUNTY, OK							
54	**Professional, scientific, & technical services**	**4**	**776**	**230**	**64**	**18**	**47.2**	**6.2**
	BALANCE OF BRYAN COUNTY, OK							
54	**Professional, scientific, & technical services**	**3**	**89**	**40**	**1**	**1**	**D**	**–**
	BALANCE OF CADDO COUNTY, OK							
54	**Professional, scientific, & technical services**	**10**	**1 528**	**555**	**136**	**35**	**95.0**	**–**
541	Professional, scientific, & technical services	10	1 528	555	136	35	95.0	–
	BALANCE OF CANADIAN COUNTY, OK							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CARTER COUNTY, OK							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CHEROKEE COUNTY, OK							
54	**Professional, scientific, & technical services**	**8**	**2 182**	**750**	**175**	**40**	**38.7**	**3.6**
541	Professional, scientific, & technical services	8	2 182	750	175	40	38.7	3.6
	BALANCE OF CIMARRON COUNTY, OK							
54	**Professional, scientific, & technical services**	**5**	**446**	**149**	**36**	**11**	**100.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CLEVELAND COUNTY, OK							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	BALANCE OF COAL COUNTY, OK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF COMANCHE COUNTY, OK							
54	**Professional, scientific, & technical services**	**8**	**2 851**	**1 354**	**272**	**54**	**9.6**	**–**
541	Professional, scientific, & technical services	8	2 851	1 354	272	54	9.6	–
	BALANCE OF CRAIG COUNTY, OK							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CREEK COUNTY, OK							
54	**Professional, scientific, & technical services**	**16**	**6 484**	**1 347**	**321**	**59**	**21.0**	**5.2**
541	Professional, scientific, & technical services	16	6 484	1 347	321	59	21.0	5.2
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	BALANCE OF CUSTER COUNTY, OK							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DELAWARE COUNTY, OK							
54	**Professional, scientific, & technical services**	**16**	**3 450**	**1 455**	**263**	**44**	**41.5**	**4.1**
541	Professional, scientific, & technical services	16	3 450	1 455	263	44	41.5	4.1
	BALANCE OF DEWEY COUNTY, OK							
54	**Professional, scientific, & technical services**	**6**	**774**	**250**	**45**	**13**	**85.0**	**–**
	BALANCE OF ELLIS COUNTY, OK							
54	**Professional, scientific, & technical services**	**9**	**664**	**270**	**56**	**19**	**59.5**	**17.8**
	BALANCE OF GARFIELD COUNTY, OK							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GARVIN COUNTY, OK							
54	**Professional, scientific, & technical services**	**10**	**714**	**328**	**93**	**26**	**84.5**	**5.0**
	BALANCE OF GRADY COUNTY, OK							
54	**Professional, scientific, & technical services**	**13**	**5 436**	**1 140**	**193**	**35**	**12.5**	**58.0**
541	Professional, scientific, & technical services	13	5 436	1 140	193	35	12.5	58.0
5411	Legal services	9	D	D	D	b	D	D
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
	BALANCE OF GRANT COUNTY, OK							
54	**Professional, scientific, & technical services**	**6**	**883**	**222**	**49**	**14**	**52.9**	**30.5**
541	Professional, scientific, & technical services	6	883	222	49	14	52.9	30.5
	BALANCE OF GREER COUNTY, OK							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HARPER COUNTY, OK							
54	**Professional, scientific, & technical services**	**7**	**703**	**206**	**47**	**19**	**100.0**	**–**
	BALANCE OF HASKELL COUNTY, OK							
54	**Professional, scientific, & technical services**	**4**	**345**	**176**	**40**	**13**	**12.8**	**41.2**

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	BALANCE OF HUGHES COUNTY, OK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF JACKSON COUNTY, OK							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF JEFFERSON COUNTY, OK							
54	**Professional, scientific, & technical services**	**8**	**535**	**125**	**32**	**16**	**57.2**	**33.6**
	BALANCE OF JOHNSTON COUNTY, OK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF KAY COUNTY, OK							
54	**Professional, scientific, & technical services**	**6**	**1 434**	**535**	**130**	**27**	**43.0**	**–**
541	Professional, scientific, & technical services	6	1 434	535	130	27	43.0	–
	BALANCE OF KINGFISHER COUNTY, OK							
54	**Professional, scientific, & technical services**	**8**	**971**	**453**	**62**	**18**	**56.2**	**12.7**
541	Professional, scientific, & technical services	8	971	453	62	18	56.2	12.7
	BALANCE OF KIOWA COUNTY, OK							
54	**Professional, scientific, & technical services**	**5**	**578**	**152**	**47**	**15**	**63.0**	**37.0**
	BALANCE OF LATIMER COUNTY, OK							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LE FLORE COUNTY, OK							
54	**Professional, scientific, & technical services**	**10**	**4 994**	**3 555**	**1 897**	**111**	**23.5**	**2.2**
541	Professional, scientific, & technical services	10	4 994	3 555	1 897	111	23.5	2.2
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
	BALANCE OF LINCOLN COUNTY, OK							
54	**Professional, scientific, & technical services**	**15**	**1 579**	**556**	**98**	**47**	**79.9**	**10.9**
541	Professional, scientific, & technical services	15	1 579	556	98	47	79.9	10.9
	BALANCE OF LOGAN COUNTY, OK							
54	**Professional, scientific, & technical services**	**9**	**1 295**	**530**	**83**	**13**	**61.4**	**2.5**
541	Professional, scientific, & technical services	9	1 295	530	83	13	61.4	2.5
	BALANCE OF LOVE COUNTY, OK							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MCCLAIN COUNTY, OK							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MCCURTAIN COUNTY, OK							
54	**Professional, scientific, & technical services**	**5**	**594**	**124**	**33**	**16**	**74.9**	**25.1**
	BALANCE OF MCINTOSH COUNTY, OK							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MAJOR COUNTY, OK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MARSHALL COUNTY, OK							
54	**Professional, scientific, & technical services**	**5**	**668**	**91**	**25**	**7**	**43.7**	**–**

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	BALANCE OF MAYES COUNTY, OK							
54	**Professional, scientific, & technical services**	**4**	**293**	**71**	**17**	**8**	**53.2**	**46.8**
	BALANCE OF MURRAY COUNTY, OK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MUSKOGEE COUNTY, OK							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	BALANCE OF NOBLE COUNTY, OK							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF NOWATA COUNTY, OK							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF OKFUSKEE COUNTY, OK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF OKLAHOMA COUNTY, OK							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
	BALANCE OF OKMULGEE COUNTY, OK							
54	**Professional, scientific, & technical services**	**3**	**211**	**63**	**14**	**6**	**73.5**	**26.5**
	BALANCE OF OSAGE COUNTY, OK							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
	BALANCE OF OTTAWA COUNTY, OK							
54	**Professional, scientific, & technical services**	**6**	**455**	**113**	**31**	**10**	**53.6**	**26.4**
	BALANCE OF PAWNEE COUNTY, OK							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	b	D	D
	BALANCE OF PAYNE COUNTY, OK							
54	**Professional, scientific, & technical services**	**13**	**3 500**	**1 488**	**369**	**57**	**25.5**	**6.7**
541	Professional, scientific, & technical services	13	3 500	1 488	369	57	25.5	6.7
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BALANCE OF PITTSBURG COUNTY, OK							
54	**Professional, scientific, & technical services**	**9**	**898**	**211**	**46**	**15**	**95.5**	**–**
541	Professional, scientific, & technical services	9	898	211	46	15	95.5	–
	BALANCE OF PONTOTOC COUNTY, OK							
54	**Professional, scientific, & technical services**	**4**	**287**	**64**	**18**	**4**	**76.3**	**23.7**
	BALANCE OF POTTAWATOMIE COUNTY, OK							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	BALANCE OF PUSHMATAHA COUNTY, OK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

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	BALANCE OF ROGER MILLS COUNTY, OK							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ROGERS COUNTY, OK							
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	b	D	D
	BALANCE OF SEMINOLE COUNTY, OK							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SEQUOYAH COUNTY, OK							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF STEPHENS COUNTY, OK							
54	**Professional, scientific, & technical services**	**3**	**95**	**20**	**4**	**3**	**71.6**	**28.4**
	BALANCE OF TEXAS COUNTY, OK							
54	**Professional, scientific, & technical services**	**5**	**585**	**195**	**55**	**9**	**62.4**	**–**
	BALANCE OF TILLMAN COUNTY, OK							
54	**Professional, scientific, & technical services**	**3**	**61**	**24**	**6**	**4**	**100.0**	**–**
	BALANCE OF TULSA COUNTY, OK							
54	**Professional, scientific, & technical services**	**37**	**24 738**	**11 001**	**2 583**	**348**	**25.2**	**.9**
541	Professional, scientific, & technical services	37	24 738	11 001	2 583	348	25.2	.9
5413	Architectural, engineering, & related services	14	D	D	D	e	D	D
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
	BALANCE OF WAGONER COUNTY, OK							
54	**Professional, scientific, & technical services**	**14**	**7 570**	**1 091**	**285**	**38**	**89.7**	**–**
541	Professional, scientific, & technical services	14	7 570	1 091	285	38	89.7	–
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BALANCE OF WASHINGTON COUNTY, OK							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WASHITA COUNTY, OK							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
	BALANCE OF WOODS COUNTY, OK							
54	**Professional, scientific, & technical services**	**4**	**475**	**41**	**9**	**6**	**93.9**	**–**
	BALANCE OF WOODWARD COUNTY, OK							
54	**Professional, scientific, & technical services**	**4**	**436**	**75**	**19**	**6**	**93.1**	**–**

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

OKLAHOMA

Bartlesville is in Osage and Washington Counties.

Bixby is in Tulsa and Wagoner Counties.

Broken Arrow is in Tulsa and Wagoner Counties.

Catoosa is in Rogers and Wagoner Counties.

Clinton is in Custer and Washita Counties.

Collinsville is in Rogers and Tulsa Counties.

Davis is in Garvin and Murray Counties.

Drumright is in Creek and Payne Counties.

Oklahoma City is in Canadian, Cleveland, Oklahoma, and Pottawatomie Counties; it was erroneously reported in McClain County for the 1992 Economic Census.

Owasso is in Rogers and Tulsa Counties.

Piedmont is in Canadian and Kingfisher Counties.

Ponca City is in Kay and Osage Counties.

Purcell is in Cleveland and McClain Counties.

Sand Springs is in Osage and Tulsa Counties.

Skiatook is in Osage and Tulsa Counties.

Stroud is in Creek and Lincoln Counties.

Tulsa is in Osage, Rogers, and Tulsa Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

OKLAHOMA

Enid, OK MSA

Garfield County, OK

Fort Smith, AR—OK MSA

Crawford County, AR

Sebastian County, AR

Sequoyah County, OK

Lawton, OK MSA

Comanche County, OK

Oklahoma City, OK MSA

Canadian County, OK

Cleveland County, OK

Logan County, OK

McClain County, OK

Oklahoma County, OK

Pottawatomie County, OK

Tulsa, OK MSA

Creek County, OK

Osage County, OK

Rogers County, OK

Tulsa County, OK

Wagoner County, OK

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Geographic Area Series

U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OREGON							
54	**Professional, scientific, & technical services**	**8 117**	**4 734 592**	**1 924 997**	**422 432**	**52 514**	**26.4**	**8.6**
541	Professional, scientific, & technical services	8 117	4 734 592	1 924 997	422 432	52 514	26.4	8.6
5411	Legal services	2 071	1 090 836	411 264	84 199	10 464	22.8	3.2
54111	Offices of lawyers	1 979	1 028 707	384 846	77 815	9 464	23.7	3.3
541110	Offices of lawyers	1 979	1 028 707	384 846	77 815	9 464	23.7	3.3
5411101	Offices of lawyers (except legal aid societies)	1 979	1 028 707	384 846	77 815	9 464	23.7	3.3
54119	Other legal services	92	62 129	26 418	6 384	1 000	8.6	1.2
541191	Title abstract & settlement offices	72	58 267	25 029	6 022	895	4.5	1.0
541199	All other legal services	20	3 862	1 389	362	105	70.6	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 617	635 231	255 001	58 071	10 662	29.3	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 617	635 231	255 001	58 071	10 662	29.3	8.0
541211	Offices of certified public accountants	860	366 068	145 277	33 704	4 686	32.9	4.4
541213	Tax return preparation services	296	37 924	13 260	3 849	1 649	51.6	7.1
541214	Payroll services	40	164 932	66 570	13 620	2 844	2.0	13.1
541219	Other accounting services	421	66 307	29 894	6 898	1 483	64.1	15.7
5413	Architectural, engineering, & related services	1 325	1 061 531	456 754	102 550	10 806	30.7	6.7
54131	Architectural services	308	247 565	91 205	19 679	2 215	42.0	2.1
541310	Architectural services	308	247 565	91 205	19 679	2 215	42.0	2.1
54133	Engineering services	710	696 639	312 608	71 366	6 936	27.3	8.8
541330	Engineering services	710	696 639	312 608	71 366	6 936	27.3	8.8
54134	Drafting services	32	D	D	D	b	D	D
541340	Drafting services	32	D	D	D	b	D	D
54135	Building inspection services	52	13 296	6 436	1 166	174	44.1	4.2
541350	Building inspection services	52	13 296	6 436	1 166	174	44.1	4.2
54136	Geophysical surveying & mapping services	2	D	D	D	a	D	D
541360	Geophysical surveying & mapping services	2	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	141	40 712	20 620	4 497	658	27.5	3.4
541370	Surveying & mapping (except geophysical) services	141	40 712	20 620	4 497	658	27.5	3.4
54138	Testing laboratories	80	57 946	23 434	5 372	740	20.5	4.0
541380	Testing laboratories	80	57 946	23 434	5 372	740	20.5	4.0
5414	Specialized design services	348	232 276	84 684	23 902	2 074	20.0	3.8
54141	Interior design services	107	43 064	7 100	1 490	310	54.4	6.9
541410	Interior design services	107	43 064	7 100	1 490	310	54.4	6.9
54142	Industrial design services	20	107 344	51 826	17 427	916	1.4	.4
541420	Industrial design services	20	107 344	51 826	17 427	916	1.4	.4
54143	Graphic design services	216	81 067	25 534	4 938	833	26.1	6.8
541430	Graphic design services	216	81 067	25 534	4 938	833	26.1	6.8
5414301	Graphic design services (except commercial art & medical artists)	194	69 320	21 242	4 297	703	27.9	6.6
5414302	Commercial art	21	D	D	D	c	D	D
5414303	Medical artists	1	D	D	D	a	D	D
54149	Other specialized design services	5	801	224	47	15	49.4	–
541490	Other specialized design services	5	801	224	47	15	49.4	–
5415	Computer systems design & related services	801	697 941	326 299	69 977	6 861	21.9	23.6
54151	Computer systems design & related services	801	697 941	326 299	69 977	6 861	21.9	23.6
541511	Custom computer programming services	346	254 626	135 592	29 386	2 643	25.8	21.0
541512	Computer systems design services	345	365 347	153 322	32 501	3 025	20.7	25.8
5415121	Computer systems integrators	128	194 318	67 356	14 853	1 591	19.3	7.7
5415122	Computer systems consultants (except systems integrators)	217	171 029	85 966	17 648	1 434	22.2	46.3
541513	Computer facilities management services	12	5 722	4 138	876	231	1.5	33.3
541519	Other computer related services	98	72 246	33 247	7 214	962	16.5	20.8
5416	Management, scientific, & technical consulting services	961	379 587	147 566	31 207	3 586	36.5	7.9
54161	Management consulting services	679	283 736	109 372	23 023	2 540	33.8	8.8
541611	Administrative management & general management consulting service	304	129 916	46 974	9 846	964	35.8	7.2
541612	Human resources & executive search consulting services	153	68 013	30 098	6 248	694	35.9	12.6
5416121	Actuarial consulting	7	8 001	3 352	783	62	9.6	2.0
5416122	Executive placement services	69	32 303	16 266	2 919	357	41.0	7.8
5416123	Human resources & personnel management consulting	77	27 709	10 480	2 546	275	37.5	21.3
541613	Marketing consulting services	122	33 942	12 296	2 800	376	47.4	9.6
541614	Process, physical distribution, & logistics consulting services	47	34 294	13 457	2 675	293	15.6	7.7
541618	Other management consulting services	53	17 571	6 547	1 454	213	21.1	6.2
54162	Environmental consulting services	118	50 232	17 695	3 732	529	50.2	3.8
541620	Environmental consulting services	118	50 232	17 695	3 732	529	50.2	3.8
54169	Other scientific & technical consulting services	164	45 619	20 499	4 452	517	37.9	7.3
541690	Other scientific & technical consulting services	164	45 619	20 499	4 452	517	37.9	7.3
5417	Scientific research & development services	115	76 349	35 681	7 798	755	26.7	9.0
54171	R&D in the physical, engineering, & life sciences	100	73 560	34 609	7 631	718	25.5	9.0
541710	R&D in the physical, engineering, & life sciences	100	73 560	34 609	7 631	718	25.5	9.0
5417101	R&D in the physical & engineering sciences	54	44 098	21 089	4 950	390	19.2	4.5
5417102	Research & development in the life sciences	46	29 462	13 520	2 681	328	35.0	15.7
54172	Research & development in the social sciences & humanities	15	2 789	1 072	167	37	58.4	8.6
541720	R&D in the social sciences & humanities	15	2 789	1 072	167	37	58.4	8.6

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OREGON—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	508	426 460	162 263	35 354	4 543	20.6	7.0
54181	Advertising agencies	201	191 387	77 677	17 448	1 644	17.5	6.1
541810	Advertising agencies	201	191 387	77 677	17 448	1 644	17.5	6.1
54182	Public relations agencies	97	85 739	44 518	8 781	893	22.5	2.2
541820	Public relations agencies	97	85 739	44 518	8 781	893	22.5	2.2
54183	Media buying services	6	2 843	1 166	287	42	29.1	33.3
541830	Media buying services	6	2 843	1 166	287	42	29.1	33.3
54184	Media representatives	33	24 842	7 526	1 734	247	9.7	5.0
541840	Media representatives	33	24 842	7 526	1 734	247	9.7	5.0
5418401	Radio & television advertising representatives	16	16 245	4 693	1 145	151	–	7.6
5418402	Publishers' advertising representatives	17	8 597	2 833	589	96	28.1	–
54185	Display advertising	21	29 049	7 662	1 624	429	2.2	13.8
541850	Display advertising	21	29 049	7 662	1 624	429	2.2	13.8
5418501	Display advertising (except outdoor)	6	7 704	2 254	409	302	2.9	51.6
5418502	Outdoor advertising services	15	21 345	5 408	1 215	127	1.9	.1
54186	Direct mail advertising	42	47 965	12 941	2 820	544	32.7	14.1
541860	Direct mail advertising	42	47 965	12 941	2 820	544	32.7	14.1
54187	Advertising material distribution services	5	7 448	3 227	807	125	10.4	15.6
541870	Advertising material distribution services	5	7 448	3 227	807	125	10.4	15.6
54189	Other services related to advertising	103	37 187	7 546	1 853	619	39.6	6.0
541890	Other services related to advertising	103	37 187	7 546	1 853	619	39.6	6.0
5418901	Welcoming services	1	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	42	24 106	3 382	905	125	44.3	4.6
5418903	Sign painting & lettering shop	48	7 841	2 123	476	114	43.1	9.2
5418909	All other advertising	12	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	371	134 381	45 485	9 374	2 763	30.9	6.5
54191	Marketing research & public opinion polling	49	43 104	19 902	4 277	1 472	26.9	5.1
541910	Marketing research & public opinion polling	49	43 104	19 902	4 277	1 472	26.9	5.1
54192	Photographic services	256	68 380	18 699	3 576	1 040	35.0	7.7
541921	Photographic studios, portrait	188	46 281	12 101	2 253	820	34.9	6.8
541922	Commercial photography	68	22 099	6 598	1 323	220	35.0	9.8
54193	Translation & interpretation services	26	10 796	3 017	714	119	28.0	.5
541930	Translation & interpretation services	26	10 796	3 017	714	119	28.0	.5
54199	All other professional, scientific, & technical services	40	12 101	3 867	807	132	24.6	9.3
541990	All other professional, scientific, & technical services	40	12 101	3 867	807	132	24.6	9.3

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	OREGON								
54	**Professional, scientific, & technical services**	**94**	**123 760**	**113 472**	**57 063**	**14 495**	**1 873**	**6.8**	**7.1**
541	Professional, scientific, & technical services	94	123 760	113 472	57 063	14 495	1 873	6.8	7.1
5411	Legal services	45	22 145	21 574	14 157	3 826	424	3.7	6.4
54111	Offices of lawyers	45	22 145	21 574	14 157	3 826	424	3.7	6.4
541110	Offices of lawyers	45	22 145	21 574	14 157	3 826	424	3.7	6.4
5411102	Legal aid societies & similar legal services	45	22 145	21 574	14 157	3 826	424	3.7	6.4
5417	Scientific research & development services	49	101 615	91 898	42 906	10 669	1 449	7.5	7.2
54171	R&D in the physical, engineering, & life sciences	28	66 728	59 048	27 133	6 872	856	5.2	10.7
541710	R&D in the physical, engineering, & life sciences	28	66 728	59 048	27 133	6 872	856	5.2	10.7
5417101	R&D in the physical & engineering sciences	8	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	20	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	21	34 887	32 850	15 773	3 797	593	11.8	.6
541720	R&D in the social sciences & humanities	21	34 887	32 850	15 773	3 797	593	11.8	.6

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EUGENE–SPRINGFIELD, OR MSA							
54	**Professional, scientific, & technical services**	**797**	**374 346**	**138 772**	**30 001**	**4 682**	**29.5**	**5.5**
541	Professional, scientific, & technical services	797	374 346	138 772	30 001	4 682	29.5	5.5
5411	Legal services	244	97 888	39 488	7 869	1 152	24.7	2.9
54111	Offices of lawyers	234	89 443	35 292	6 945	1 013	26.6	3.2
541110	Offices of lawyers	234	89 443	35 292	6 945	1 013	26.6	3.2
5411101	Offices of lawyers (except legal aid societies)	234	89 443	35 292	6 945	1 013	26.6	3.2
54119	Other legal services	10	8 445	4 196	924	139	4.5	–
541191	Title abstract & settlement offices	7	8 022	4 118	908	135	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	171	54 358	21 098	5 155	1 164	30.1	16.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	171	54 358	21 098	5 155	1 164	30.1	16.0
541211	Offices of certified public accountants	96	42 987	16 103	3 866	527	29.1	10.8
541213	Tax return preparation services	26	3 842	1 275	345	168	34.0	11.8
541219	Other accounting services	44	D	D	D	c	D	D
5413	Architectural, engineering, & related services	130	60 498	27 437	5 890	782	48.5	7.5
54131	Architectural services	34	13 985	4 970	1 115	180	32.7	2.2
541310	Architectural services	34	13 985	4 970	1 115	180	32.7	2.2
54133	Engineering services	69	38 596	19 170	4 039	470	58.3	8.6
541330	Engineering services	69	38 596	19 170	4 039	470	58.3	8.6
54137	Surveying & mapping (except geophysical) services	14	3 266	1 501	324	63	53.8	15.9
541370	Surveying & mapping (except geophysical) services	14	3 266	1 501	324	63	53.8	15.9
5414	Specialized design services	22	17 967	4 004	979	125	12.8	.1
54142	Industrial design services	2	D	D	D	b	D	D
541420	Industrial design services	2	D	D	D	b	D	D
54143	Graphic design services	12	D	D	D	b	D	D
541430	Graphic design services	12	D	D	D	b	D	D
5415	Computer systems design & related services	53	66 761	23 026	4 922	634	14.1	1.6
54151	Computer systems design & related services	53	66 761	23 026	4 922	634	14.1	1.6
541511	Custom computer programming services	16	D	D	D	e	D	D
541512	Computer systems design services	31	D	D	D	c	D	D
5415121	Computer systems integrators	11	26 330	6 276	1 250	135	18.0	.3
5416	Management, scientific, & technical consulting services	81	20 103	7 525	1 618	249	46.2	8.0
54161	Management consulting services	57	11 271	3 776	780	125	61.8	9.7
54162	Environmental consulting services	7	3 621	1 418	341	48	31.0	1.1
541620	Environmental consulting services	7	3 621	1 418	341	48	31.0	1.1
54169	Other scientific & technical consulting services	17	5 211	2 331	497	76	23.1	9.2
541690	Other scientific & technical consulting services	17	5 211	2 331	497	76	23.1	9.2
5418	Advertising & related services	49	43 192	10 464	2 405	333	34.1	2.2
54182	Public relations agencies	11	3 675	1 491	348	65	55.3	2.1
541820	Public relations agencies	11	3 675	1 491	348	65	55.3	2.1
54185	Display advertising	4	D	D	D	b	D	D
541850	Display advertising	4	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54186	Direct mail advertising	9	13 348	1 650	376	71	62.5	5.5
541860	Direct mail advertising	9	13 348	1 650	376	71	62.5	5.5
5419	Other professional, scientific, & technical services	32	9 806	3 901	807	205	24.9	4.7
54192	Photographic services	22	7 721	2 916	517	139	18.4	2.1
541921	Photographic studios, portrait	16	4 102	1 403	262	107	29.3	–
541922	Commercial photography	6	3 619	1 513	255	32	6.0	4.4
	MEDFORD–ASHLAND, OR MSA							
54	**Professional, scientific, & technical services**	**341**	**99 504**	**35 360**	**8 251**	**1 917**	**43.2**	**8.4**
541	Professional, scientific, & technical services	341	99 504	35 360	8 251	1 917	43.2	8.4
5411	Legal services	87	31 179	10 975	2 586	444	33.9	1.7
54111	Offices of lawyers	81	24 516	7 959	1 721	282	39.0	2.1
541110	Offices of lawyers	81	24 516	7 959	1 721	282	39.0	2.1
5411101	Offices of lawyers (except legal aid societies)	81	24 516	7 959	1 721	282	39.0	2.1
54119	Other legal services	6	6 663	3 016	865	162	15.2	–
541191	Title abstract & settlement offices	5	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	92	18 885	6 628	1 599	399	49.9	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	92	18 885	6 628	1 599	399	49.9	5.4
541211	Offices of certified public accountants	37	D	D	D	c	D	D
541213	Tax return preparation services	27	3 087	994	249	129	64.5	8.7
541219	Other accounting services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	51	14 458	5 935	1 286	180	49.9	4.5
54131	Architectural services	15	4 641	1 223	281	46	91.9	1.2
541310	Architectural services	15	4 641	1 223	281	46	91.9	1.2
54137	Surveying & mapping (except geophysical) services	8	1 927	888	175	30	16.6	5.2
541370	Surveying & mapping (except geophysical) services	8	1 927	888	175	30	16.6	5.2
5414	Specialized design services	13	6 993	1 086	217	46	75.0	4.1
54141	Interior design services	6	D	D	D	a	D	D
541410	Interior design services	6	D	D	D	a	D	D
54143	Graphic design services	6	1 631	940	182	34	13.4	2.9
541430	Graphic design services	6	1 631	940	182	34	13.4	2.9
5415	Computer systems design & related services	32	10 012	4 132	970	282	39.0	47.2
54151	Computer systems design & related services	32	10 012	4 132	970	282	39.0	47.2
541512	Computer systems design services	18	4 365	1 074	254	58	46.9	37.1

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MEDFORD–ASHLAND, OR MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	32	6 843	2 566	643	84	37.6	16.1
54161	Management consulting services	21	3 815	1 498	398	47	20.9	28.5
5418	Advertising & related services	17	D	D	D	e	D	D
54189	Other services related to advertising	2	D	D	D	e	D	D
541890	Other services related to advertising	2	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	11	2 408	609	135	45	54.3	–
541921	Photographic studios, portrait	11	2 408	609	135	45	54.3	–
	PORTLAND–SALEM, OR–WA CMSA							
54	**Professional, scientific, & technical services**	**5 923**	**3 986 426**	**1 654 241**	**359 711**	**41 488**	**24.6**	**8.7**
541	Professional, scientific, & technical services	5 923	3 986 426	1 654 241	359 711	41 488	24.6	8.7
5411	Legal services	1 398	877 031	332 844	67 060	7 549	21.0	2.9
54111	Offices of lawyers	1 368	859 290	326 087	65 542	7 300	21.1	2.9
541110	Offices of lawyers	1 368	859 290	326 087	65 542	7 300	21.1	2.9
5411101	Offices of lawyers (except legal aid societies)	1 368	859 290	326 087	65 542	7 300	21.1	2.9
54119	Other legal services	30	17 741	6 757	1 518	249	15.5	1.6
541191	Title abstract & settlement offices	19	15 308	5 918	1 311	203	10.9	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 057	500 886	206 506	46 117	7 971	25.0	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 057	500 886	206 506	46 117	7 971	25.0	6.9
541211	Offices of certified public accountants	559	D	D	D	h	D	D
541213	Tax return preparation services	176	25 746	9 114	2 671	1 113	48.0	7.5
541214	Payroll services	32	D	D	D	h	D	D
541219	Other accounting services	290	D	D	D	g	D	D
5413	Architectural, engineering, & related services	943	913 996	390 387	86 891	8 728	29.4	6.4
54131	Architectural services	232	228 953	85 359	18 215	1 925	39.9	2.1
541310	Architectural services	232	228 953	85 359	18 215	1 925	39.9	2.1
54133	Engineering services	535	580 630	256 308	58 215	5 476	27.0	8.8
541330	Engineering services	535	580 630	256 308	58 215	5 476	27.0	8.8
54134	Drafting services	22	D	D	D	b	D	D
541340	Drafting services	22	D	D	D	b	D	D
54135	Building inspection services	41	D	D	D	c	D	D
541350	Building inspection services	41	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	61	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	61	D	D	D	e	D	D
54138	Testing laboratories	52	D	D	D	f	D	D
541380	Testing laboratories	52	D	D	D	f	D	D
5414	Specialized design services	292	D	D	D	g	D	D
54141	Interior design services	86	D	D	D	e	D	D
541410	Interior design services	86	D	D	D	e	D	D
54142	Industrial design services	15	D	D	D	f	D	D
541420	Industrial design services	15	D	D	D	f	D	D
54143	Graphic design services	187	74 325	23 296	4 458	727	26.2	6.5
541430	Graphic design services	187	74 325	23 296	4 458	727	26.2	6.5
5414301	Graphic design services (except commercial art & medical artists)	169	62 898	19 067	3 855	601	29.0	6.1
5414302	Commercial art	17	D	D	D	c	D	D
5415	Computer systems design & related services	685	D	D	D	i	D	D
54151	Computer systems design & related services	685	D	D	D	i	D	D
541511	Custom computer programming services	310	D	D	D	g	D	D
541512	Computer systems design services	280	328 000	147 442	31 111	2 827	19.2	27.5
5415121	Computer systems integrators	108	166 539	64 485	14 173	1 500	19.2	7.3
5415122	Computer systems consultants (except systems integrators)	172	161 461	82 957	16 938	1 327	19.2	48.2
541519	Other computer related services	86	59 771	27 765	5 676	610	18.6	25.3
5416	Management, scientific, & technical consulting services	786	350 071	137 751	29 557	3 129	34.7	7.1
54161	Management consulting services	586	273 098	107 397	23 060	2 379	32.0	8.0
541611	Administrative management & general management consulting service	266	D	D	D	f	D	D
541612	Human resources & executive search consulting services	131	65 192	29 283	6 133	647	32.4	12.7
5416122	Executive placement services	58	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	67	27 344	10 701	2 589	257	31.4	22.0
541613	Marketing consulting services	108	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	38	35 614	13 245	2 932	307	12.0	1.1
541618	Other management consulting services	43	16 511	6 262	1 374	193	20.2	3.9
54162	Environmental consulting services	78	38 571	13 327	2 785	378	51.5	3.5
541620	Environmental consulting services	78	38 571	13 327	2 785	378	51.5	3.5
54169	Other scientific & technical consulting services	122	38 402	17 027	3 712	372	36.5	4.7
541690	Other scientific & technical consulting services	122	38 402	17 027	3 712	372	36.5	4.7
5417	Scientific research & development services	66	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	56	44 687	20 187	4 064	377	23.1	12.9
541710	R&D in the physical, engineering, & life sciences	56	44 687	20 187	4 064	377	23.1	12.9
5417101	R&D in the physical & engineering sciences	29	23 849	10 984	2 355	169	14.9	5.7
5417102	Research & development in the life sciences	27	20 838	9 203	1 709	208	32.4	21.1

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	PORTLAND–SALEM, OR–WA CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	406	D	D	D	h	D	D
54181	Advertising agencies	162	D	D	D	g	D	D
541810	Advertising agencies	162	D	D	D	g	D	D
54182	Public relations agencies	81	D	D	D	f	D	D
541820	Public relations agencies	81	D	D	D	f	D	D
54184	Media representatives	23	22 294	6 414	1 464	184	10.1	5.5
541840	Media representatives	23	22 294	6 414	1 464	184	10.1	5.5
5418401	Radio & television advertising representatives	10	D	D	D	c	D	D
54185	Display advertising	14	D	D	D	e	D	D
541850	Display advertising	14	D	D	D	e	D	D
54186	Direct mail advertising	30	D	D	D	e	D	D
541860	Direct mail advertising	30	D	D	D	e	D	D
54189	Other services related to advertising	86	33 404	5 914	1 458	255	40.4	7.7
541890	Other services related to advertising	86	33 404	5 914	1 458	255	40.4	7.7
5418902	Advertising specialties goods distributor	41	24 889	3 460	929	131	39.4	6.3
5418903	Sign painting & lettering shop	34	5 966	1 620	358	92	49.1	10.2
5419	Other professional, scientific, & technical services	290	D	D	D	h	D	D
54191	Marketing research & public opinion polling	41	D	D	D	g	D	D
541910	Marketing research & public opinion polling	41	D	D	D	g	D	D
54192	Photographic services	191	D	D	D	f	D	D
541921	Photographic studios, portrait	137	D	D	D	f	D	D
541922	Commercial photography	54	16 887	4 773	1 022	167	36.6	10.4
54193	Translation & interpretation services	28	D	D	D	c	D	D
541930	Translation & interpretation services	28	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	30	10 530	3 850	872	109	13.3	5.6
541990	All other professional, scientific, & technical services	30	10 530	3 850	872	109	13.3	5.6
	Portland–Vancouver, OR–WA PMSA							
54	**Professional, scientific, & technical services**	**5 341**	**3 761 966**	**1 565 945**	**341 673**	**38 580**	**23.8**	**9.0**
541	Professional, scientific, & technical services	5 341	3 761 966	1 565 945	341 673	38 580	23.8	9.0
5411	Legal services	1 202	807 249	305 355	61 545	6 676	19.6	2.8
54111	Offices of lawyers	1 182	796 709	301 445	60 739	6 553	19.6	2.8
541110	Offices of lawyers	1 182	796 709	301 445	60 739	6 553	19.6	2.8
5411101	Offices of lawyers (except legal aid societies)	1 182	796 709	301 445	60 739	6 553	19.6	2.8
54119	Other legal services	20	10 540	3 910	806	123	21.6	2.7
541191	Title abstract & settlement offices	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	938	462 176	189 325	42 022	7 163	24.0	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	938	462 176	189 325	42 022	7 163	24.0	7.2
541211	Offices of certified public accountants	504	235 082	96 712	21 986	2 880	29.0	4.0
541213	Tax return preparation services	152	21 183	7 512	2 157	877	48.9	7.3
541214	Payroll services	28	160 710	64 091	12 916	2 486	1.9	9.7
541219	Other accounting services	254	45 201	21 010	4 963	920	65.0	14.3
5413	Architectural, engineering, & related services	870	875 480	375 267	83 876	8 306	28.9	6.6
54131	Architectural services	214	215 695	81 271	17 357	1 818	41.4	2.1
541310	Architectural services	214	215 695	81 271	17 357	1 818	41.4	2.1
54133	Engineering services	501	561 275	248 049	56 667	5 263	25.8	9.1
541330	Engineering services	501	561 275	248 049	56 667	5 263	25.8	9.1
54134	Drafting services	19	D	D	D	b	D	D
541340	Drafting services	19	D	D	D	b	D	D
54135	Building inspection services	38	D	D	D	c	D	D
541350	Building inspection services	38	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	51	28 537	15 846	3 427	413	11.9	1.3
541370	Surveying & mapping (except geophysical) services	51	28 537	15 846	3 427	413	11.9	1.3
54138	Testing laboratories	47	53 491	22 137	4 973	596	15.9	2.5
541380	Testing laboratories	47	53 491	22 137	4 973	596	15.9	2.5
5414	Specialized design services	274	186 563	73 894	21 612	1 695	18.4	3.2
54141	Interior design services	83	D	D	D	e	D	D
541410	Interior design services	83	D	D	D	e	D	D
54142	Industrial design services	15	D	D	D	f	D	D
541420	Industrial design services	15	D	D	D	f	D	D
54143	Graphic design services	172	60 787	18 692	3 643	574	31.2	6.0
541430	Graphic design services	172	60 787	18 692	3 643	574	31.2	6.0
5414301	Graphic design services (except commercial art & medical artists)	156	D	D	D	f	D	D
5414302	Commercial art	15	D	D	D	b	D	D
5415	Computer systems design & related services	645	579 343	288 077	61 299	5 433	21.0	26.4
54151	Computer systems design & related services	645	579 343	288 077	61 299	5 433	21.0	26.4
541511	Custom computer programming services	297	208 710	118 610	25 399	2 062	26.7	23.1
541512	Computer systems design services	259	308 899	140 407	29 880	2 715	17.8	29.1
5415121	Computer systems integrators	100	150 999	58 508	13 131	1 417	18.1	8.0
5415122	Computer systems consultants (except systems integrators)	159	157 900	81 899	16 749	1 298	17.6	49.2
541519	Other computer related services	82	D	D	D	f	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PORTLAND–SALEM, OR–WA CMSA—Con.							
	Portland–Vancouver, OR–WA PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	732	339 787	133 380	28 636	3 003	34.6	6.8
54161	Management consulting services	548	266 068	104 505	22 469	2 293	31.9	7.6
541611	Administrative management & general management consulting service	249	118 642	44 830	9 248	831	35.6	6.9
541612	Human resources & executive search consulting services	125	63 441	28 558	6 032	619	31.9	12.6
5416122	Executive placement services	56	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	63	D	D	D	c	D	D
541613	Marketing consulting services	102	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	36	D	D	D	e	D	D
541618	Other management consulting services	36	D	D	D	c	D	D
54162	Environmental consulting services	72	37 041	12 816	2 666	358	51.7	3.2
541620	Environmental consulting services	72	37 041	12 816	2 666	358	51.7	3.2
54169	Other scientific & technical consulting services	112	36 678	16 059	3 501	352	37.0	4.6
541690	Other scientific & technical consulting services	112	36 678	16 059	3 501	352	37.0	4.6
5417	Scientific research & development services	59	45 524	20 871	4 226	397	18.8	13.0
54171	R&D in the physical, engineering, & life sciences	50	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	50	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	28	D	D	D	c	D	D
5417102	Research & development in the life sciences	22	D	D	D	c	D	D
5418	Advertising & related services	358	352 808	140 270	30 329	3 468	17.9	8.1
54181	Advertising agencies	151	172 441	70 390	15 757	1 424	15.2	6.7
541810	Advertising agencies	151	172 441	70 390	15 757	1 424	15.2	6.7
54182	Public relations agencies	63	74 837	40 306	7 915	747	17.5	2.2
541820	Public relations agencies	63	74 837	40 306	7 915	747	17.5	2.2
54184	Media representatives	22	D	D	D	c	D	D
541840	Media representatives	22	D	D	D	c	D	D
5418401	Radio & television advertising representatives	10	D	D	D	c	D	D
54185	Display advertising	12	D	D	D	e	D	D
541850	Display advertising	12	D	D	D	e	D	D
54186	Direct mail advertising	25	D	D	D	e	D	D
541860	Direct mail advertising	25	D	D	D	e	D	D
54189	Other services related to advertising	75	D	D	D	c	D	D
541890	Other services related to advertising	75	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	38	D	D	D	c	D	D
5418903	Sign painting & lettering shop	26	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	263	113 036	39 506	8 128	2 439	25.3	6.5
54191	Marketing research & public opinion polling	39	40 992	19 053	3 969	1 417	24.4	4.3
541910	Marketing research & public opinion polling	39	40 992	19 053	3 969	1 417	24.4	4.3
54192	Photographic services	171	50 642	13 330	2 623	755	32.7	9.2
541921	Photographic studios, portrait	120	D	D	D	f	D	D
541922	Commercial photography	51	D	D	D	c	D	D
54193	Translation & interpretation services	23	10 872	3 273	664	158	5.6	3.1
541930	Translation & interpretation services	23	10 872	3 273	664	158	5.6	3.1
54199	All other professional, scientific, & technical services	30	10 530	3 850	872	109	13.3	5.6
541990	All other professional, scientific, & technical services	30	10 530	3 850	872	109	13.3	5.6
	Salem, OR PMSA							
54	**Professional, scientific, & technical services**	**582**	**224 460**	**88 296**	**18 038**	**2 908**	**37.2**	**4.4**
541	Professional, scientific, & technical services	582	224 460	88 296	18 038	2 908	37.2	4.4
5411	Legal services	196	69 782	27 489	5 515	873	37.3	4.2
54111	Offices of lawyers	186	62 581	24 642	4 803	747	40.8	4.7
541110	Offices of lawyers	186	62 581	24 642	4 803	747	40.8	4.7
5411101	Offices of lawyers (except legal aid societies)	186	62 581	24 642	4 803	747	40.8	4.7
54119	Other legal services	10	7 201	2 847	712	126	6.7	–
541191	Title abstract & settlement offices	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	119	38 710	17 181	4 095	808	37.7	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	119	38 710	17 181	4 095	808	37.7	3.6
541211	Offices of certified public accountants	55	D	D	D	e	D	D
541213	Tax return preparation services	24	4 563	1 602	514	236	43.9	8.5
541219	Other accounting services	36	D	D	D	c	D	D
5413	Architectural, engineering, & related services	73	38 516	15 120	3 015	422	41.0	.9
54131	Architectural services	18	13 258	4 088	858	107	15.4	2.1
541310	Architectural services	18	13 258	4 088	858	107	15.4	2.1
54133	Engineering services	34	19 355	8 259	1 548	213	60.7	–
541330	Engineering services	34	19 355	8 259	1 548	213	60.7	–
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
5414	Specialized design services	18	D	D	D	c	D	D
54143	Graphic design services	15	13 538	4 604	815	153	3.7	8.9
541430	Graphic design services	15	13 538	4 604	815	153	3.7	8.9
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5414302	Commercial art	2	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PORTLAND–SALEM, OR–WA CMSA—Con.							
	Salem, OR PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	40	D	D	D	c	D	D
54151	Computer systems design & related services	40	D	D	D	c	D	D
541512	Computer systems design services	21	19 101	7 035	1 231	112	40.7	1.4
5415121	Computer systems integrators	8	15 540	5 977	1 042	83	29.5	1.0
5416	Management, scientific, & technical consulting services	54	10 284	4 371	921	126	37.1	19.1
54161	Management consulting services	38	7 030	2 892	591	86	38.3	24.0
5418	Advertising & related services	48	D	D	D	c	D	D
54182	Public relations agencies	18	D	D	D	b	D	D
541820	Public relations agencies	18	D	D	D	b	D	D
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	27	D	D	D	c	D	D
54192	Photographic services	20	D	D	D	b	D	D
541921	Photographic studios, portrait	17	D	D	D	b	D	D
	AREA OUTSIDE OREGON METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 620**	**508 540**	**194 907**	**46 074**	**7 356**	**37.1**	**8.4**
541	Professional, scientific, & technical services	1 620	508 540	194 907	46 074	7 356	37.1	8.4
5411	Legal services	460	134 250	48 601	11 259	1 866	31.0	5.6
54111	Offices of lawyers	407	101 696	35 115	7 928	1 372	39.8	6.9
541110	Offices of lawyers	407	101 696	35 115	7 928	1 372	39.8	6.9
5411101	Offices of lawyers (except legal aid societies)	407	101 696	35 115	7 928	1 372	39.8	6.9
54119	Other legal services	53	32 554	13 486	3 331	494	3.7	1.7
541191	Title abstract & settlement offices	46	32 311	13 369	3 313	482	2.9	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	413	89 123	33 612	8 410	1 897	52.2	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	413	89 123	33 612	8 410	1 897	52.2	10.7
541211	Offices of certified public accountants	223	D	D	D	f	D	D
541213	Tax return preparation services	81	7 657	2 789	860	370	64.3	1.3
541219	Other accounting services	105	D	D	D	e	D	D
5413	Architectural, engineering, & related services	305	137 484	58 084	13 925	1 710	33.9	7.0
54131	Architectural services	45	9 002	3 076	689	130	69.2	1.2
541310	Architectural services	45	9 002	3 076	689	130	69.2	1.2
54133	Engineering services	148	110 942	47 694	11 685	1 257	28.3	7.4
541330	Engineering services	148	110 942	47 694	11 685	1 257	28.3	7.4
54135	Building inspection services	12	D	D	D	a	D	D
541350	Building inspection services	12	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	68	9 856	4 174	868	187	54.5	4.3
541370	Surveying & mapping (except geophysical) services	68	9 856	4 174	868	187	54.5	4.3
5414	Specialized design services	37	10 519	1 740	419	87	42.8	12.4
54141	Interior design services	15	D	D	D	b	D	D
541410	Interior design services	15	D	D	D	b	D	D
54143	Graphic design services	19	D	D	D	b	D	D
541430	Graphic design services	19	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	15	D	D	D	b	D	D
5415	Computer systems design & related services	97	49 028	19 313	4 614	672	33.6	12.7
54151	Computer systems design & related services	97	49 028	19 313	4 614	672	33.6	12.7
541511	Custom computer programming services	45	D	D	D	c	D	D
541512	Computer systems design services	40	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	22	D	D	D	b	D	D
541519	Other computer related services	10	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	148	36 140	12 733	2 403	414	36.3	15.0
54161	Management consulting services	85	23 494	7 730	1 417	226	27.6	16.3
541611	Administrative management & general management consulting service	37	D	D	D	b	D	D
54162	Environmental consulting services	34	7 884	3 052	578	114	56.7	6.4
541620	Environmental consulting services	34	7 884	3 052	578	114	56.7	6.4
54169	Other scientific & technical consulting services	29	4 762	1 951	408	74	45.7	23.0
541690	Other scientific & technical consulting services	29	4 762	1 951	408	74	45.7	23.0
5417	Scientific research & development services	36	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	34	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	34	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	23	D	D	D	c	D	D
5418	Advertising & related services	56	D	D	D	c	D	D
54189	Other services related to advertising	17	D	D	D	b	D	D
541890	Other services related to advertising	17	D	D	D	b	D	D
5418903	Sign painting & lettering shop	9	1 714	356	79	18	45.4	–
5419	Other professional, scientific, & technical services	68	D	D	D	c	D	D
54192	Photographic services	54	D	D	D	c	D	D
541921	Photographic studios, portrait	44	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	EUGENE–SPRINGFIELD, OR MSA								
54	**Professional, scientific, & technical services**	**12**	**23 088**	**21 768**	**11 886**	**2 770**	**433**	**9.1**	**8.7**
541	Professional, scientific, & technical services	12	23 088	21 768	11 886	2 770	433	9.1	8.7
5411	Legal services	4	D	D	D	D	b	D	D
54111	Offices of lawyers	4	D	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	4	D	D	D	D	b	D	D
5417	Scientific research & development services	8	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	6	D	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	6	D	D	D	D	e	D	D
	MEDFORD–ASHLAND, OR MSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	a	D	D
	PORTLAND–SALEM, OR–WA CMSA								
54	**Professional, scientific, & technical services**	**56**	**D**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	56	D	D	D	D	g	D	D
5411	Legal services	23	D	D	D	D	c	D	D
54111	Offices of lawyers	23	D	D	D	D	c	D	D
541110	Offices of lawyers	23	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	23	D	D	D	D	c	D	D
5417	Scientific research & development services	33	D	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	20	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	20	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	15	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	13	D	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	13	D	D	D	D	e	D	D
	Portland–Vancouver, OR–WA PMSA								
54	**Professional, scientific, & technical services**	**50**	**90 779**	**82 170**	**39 014**	**10 209**	**1 248**	**5.8**	**6.6**
541	Professional, scientific, & technical services	50	90 779	82 170	39 014	10 209	1 248	5.8	6.6
5411	Legal services	20	10 765	10 335	6 609	2 063	197	4.2	12.0
54111	Offices of lawyers	20	10 765	10 335	6 609	2 063	197	4.2	12.0
541110	Offices of lawyers	20	10 765	10 335	6 609	2 063	197	4.2	12.0
5411102	Legal aid societies & similar legal services	20	10 765	10 335	6 609	2 063	197	4.2	12.0
5417	Scientific research & development services	30	80 014	71 835	32 405	8 146	1 051	6.1	5.9
54171	R&D in the physical, engineering, & life sciences	20	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	20	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	15	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	10	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	10	D	D	D	D	c	D	D
	Salem, OR PMSA								
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	D	b	D	D
	AREA OUTSIDE OREGON METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**26**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	26	D	D	D	D	c	D	D
5411	Legal services	17	D	D	D	D	c	D	D
54111	Offices of lawyers	17	D	D	D	D	c	D	D
541110	Offices of lawyers	17	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	17	D	D	D	D	c	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BAKER COUNTY, OR							
54	**Professional, scientific, & technical services**	**27**	**7 392**	**2 416**	**522**	**105**	**45.3**	**22.2**
541	Professional, scientific, & technical services	27	7 392	2 416	522	105	45.3	22.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 029	869	161	43	31.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 029	869	161	43	31.0	–
	BENTON COUNTY, OR							
54	**Professional, scientific, & technical services**	**210**	**116 668**	**50 102**	**12 249**	**1 367**	**28.5**	**4.5**
541	Professional, scientific, & technical services	210	116 668	50 102	12 249	1 367	28.5	4.5
5411	Legal services	28	5 902	2 638	514	91	31.5	1.3
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	7 259	3 288	739	125	44.6	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	7 259	3 288	739	125	44.6	8.7
541211	Offices of certified public accountants	23	6 316	2 946	661	106	45.8	9.5
5413	Architectural, engineering, & related services	59	66 629	28 715	7 284	682	17.9	1.6
54133	Engineering services	39	63 853	27 521	7 033	624	16.2	1.4
541330	Engineering services	39	63 853	27 521	7 033	624	16.2	1.4
5414	Specialized design services	6	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	28	18 094	6 969	1 730	183	39.5	13.7
54151	Computer systems design & related services	28	18 094	6 969	1 730	183	39.5	13.7
541511	Custom computer programming services	10	D	D	D	b	D	D
541512	Computer systems design services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	31	6 149	2 686	516	74	57.5	9.1
54162	Environmental consulting services	12	3 991	1 733	329	57	51.3	5.6
541620	Environmental consulting services	12	3 991	1 733	329	57	51.3	5.6
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	CLACKAMAS COUNTY, OR							
54	**Professional, scientific, & technical services**	**745**	**348 364**	**129 825**	**26 277**	**3 526**	**33.7**	**5.5**
541	Professional, scientific, & technical services	745	348 364	129 825	26 277	3 526	33.7	5.5
5411	Legal services	129	33 257	13 696	2 536	373	47.4	5.9
54111	Offices of lawyers	127	D	D	D	e	D	D
541110	Offices of lawyers	127	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	127	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	152	87 677	31 370	4 838	1 019	15.9	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	152	87 677	31 370	4 838	1 019	15.9	1.7
541211	Offices of certified public accountants	73	15 412	5 819	1 290	224	59.4	4.2
541213	Tax return preparation services	27	3 531	1 310	397	175	44.0	4.0
541214	Payroll services	6	D	D	D	f	D	D
541219	Other accounting services	46	D	D	D	c	D	D
5413	Architectural, engineering, & related services	127	91 014	39 961	9 245	937	29.3	1.3
54131	Architectural services	22	13 313	4 676	1 020	123	32.3	.5
541310	Architectural services	22	13 313	4 676	1 020	123	32.3	.5
54133	Engineering services	75	60 249	27 754	6 497	598	30.3	1.3
541330	Engineering services	75	60 249	27 754	6 497	598	30.3	1.3
54135	Building inspection services	10	5 075	2 687	509	72	14.0	6.0
541350	Building inspection services	10	5 075	2 687	509	72	14.0	6.0
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
54138	Testing laboratories	7	9 023	3 313	881	80	18.7	.4
541380	Testing laboratories	7	9 023	3 313	881	80	18.7	.4
5414	Specialized design services	32	D	D	D	b	D	D
54141	Interior design services	11	D	D	D	b	D	D
541410	Interior design services	11	D	D	D	b	D	D
54143	Graphic design services	18	D	D	D	b	D	D
541430	Graphic design services	18	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	17	D	D	D	b	D	D
5415	Computer systems design & related services	88	30 518	15 082	3 387	355	39.9	11.4
54151	Computer systems design & related services	88	30 518	15 082	3 387	355	39.9	11.4
541511	Custom computer programming services	30	D	D	D	b	D	D
541512	Computer systems design services	40	17 718	9 825	2 256	220	34.9	4.8
5415122	Computer systems consultants (except systems integrators)	29	D	D	D	c	D	D
541519	Other computer related services	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	138	69 186	19 009	3 839	444	48.4	3.7
54161	Management consulting services	101	55 745	15 351	3 138	347	42.3	3.8
541611	Administrative management & general management consulting service	48	41 263	10 165	1 994	186	39.0	2.6
541612	Human resources & executive search consulting services	18	5 936	2 889	603	93	61.6	8.7
541613	Marketing consulting services	20	D	D	D	b	D	D
54162	Environmental consulting services	17	9 652	2 133	424	63	82.9	–
541620	Environmental consulting services	17	9 652	2 133	424	63	82.9	–
54169	Other scientific & technical consulting services	20	3 789	1 525	277	34	49.5	12.8
541690	Other scientific & technical consulting services	20	3 789	1 525	277	34	49.5	12.8

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLACKAMAS COUNTY, OR—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	50	19 415	6 216	1 452	204	45.6	32.0
54181	Advertising agencies	18	D	D	D	b	D	D
541810	Advertising agencies	18	D	D	D	b	D	D
54189	Other services related to advertising	14	3 480	810	212	45	53.7	5.5
541890	Other services related to advertising	14	3 480	810	212	45	53.7	5.5
5419	Other professional, scientific, & technical services	25	D	D	D	b	D	D
54192	Photographic services	16	4 014	826	160	70	24.4	10.8
541921	Photographic studios, portrait	16	4 014	826	160	70	24.4	10.8
	CLATSOP COUNTY, OR							
54	**Professional, scientific, & technical services**	**60**	**12 571**	**3 994**	**976**	**212**	**41.7**	**7.8**
541	Professional, scientific, & technical services	60	12 571	3 994	976	212	41.7	7.8
5411	Legal services	20	4 998	1 254	282	66	30.2	6.0
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	3 795	1 432	407	91	37.2	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	3 795	1 432	407	91	37.2	6.3
5413	Architectural, engineering, & related services	9	1 401	777	168	28	36.0	4.1
	COLUMBIA COUNTY, OR							
54	**Professional, scientific, & technical services**	**36**	**10 238**	**3 586**	**795**	**208**	**38.3**	**2.4**
541	Professional, scientific, & technical services	36	10 238	3 586	795	208	38.3	2.4
5411	Legal services	12	4 416	1 652	373	71	45.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	936	312	108	37	83.5	16.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	936	312	108	37	83.5	16.5
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	COOS COUNTY, OR							
54	**Professional, scientific, & technical services**	**96**	**26 773**	**9 180**	**1 949**	**377**	**36.3**	**6.8**
541	Professional, scientific, & technical services	96	26 773	9 180	1 949	377	36.3	6.8
5411	Legal services	29	7 593	2 136	466	79	41.3	6.8
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	6 651	2 296	598	135	57.9	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	6 651	2 296	598	135	57.9	5.3
541211	Offices of certified public accountants	15	5 040	1 698	409	64	54.5	4.3
5413	Architectural, engineering, & related services	19	7 360	3 303	559	106	30.2	12.8
5416	Management, scientific, & technical consulting services	12	3 327	1 026	214	31	9.2	–
	CROOK COUNTY, OR							
54	**Professional, scientific, & technical services**	**18**	**3 742**	**1 300**	**346**	**62**	**56.0**	**2.2**
541	Professional, scientific, & technical services	18	3 742	1 300	346	62	56.0	2.2
	CURRY COUNTY, OR							
54	**Professional, scientific, & technical services**	**38**	**6 124**	**1 997**	**438**	**94**	**38.8**	**15.0**
541	Professional, scientific, & technical services	38	6 124	1 997	438	94	38.8	15.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 285	665	165	30	40.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 285	665	165	30	40.3	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DESCHUTES COUNTY, OR							
54	**Professional, scientific, & technical services**	**295**	**105 148**	**37 416**	**8 591**	**1 206**	**37.6**	**8.2**
541	Professional, scientific, & technical services	295	105 148	37 416	8 591	1 206	37.6	8.2
5411	Legal services	71	29 293	11 245	2 686	367	25.0	2.1
54111	Offices of lawyers	58	19 641	6 679	1 591	227	36.8	2.7
541110	Offices of lawyers	58	19 641	6 679	1 591	227	36.8	2.7
5411101	Offices of lawyers (except legal aid societies)	58	19 641	6 679	1 591	227	36.8	2.7
54119	Other legal services	13	9 652	4 566	1 095	140	.8	.9
541191	Title abstract & settlement offices	11	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	70	12 913	3 559	901	205	56.9	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	70	12 913	3 559	901	205	56.9	9.8
541211	Offices of certified public accountants	42	10 615	2 704	644	127	54.4	11.1
541213	Tax return preparation services	11	1 143	469	151	42	36.7	7.6
5413	Architectural, engineering, & related services	52	18 682	7 241	1 649	235	56.4	.6
54133	Engineering services	29	13 709	5 556	1 272	170	51.2	.5
541330	Engineering services	29	13 709	5 556	1 272	170	51.2	.5
5414	Specialized design services	10	5 323	575	123	28	53.8	5.4
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	25	9 458	3 505	711	73	39.9	27.2
54151	Computer systems design & related services	25	9 458	3 505	711	73	39.9	27.2
5416	Management, scientific, & technical consulting services	35	10 911	3 473	594	90	25.1	26.0
54161	Management consulting services	27	10 059	3 165	520	74	24.5	24.2
541611	Administrative management & general management consulting service	12	D	D	D	b	D	D
5417	Scientific research & development services	6	10 584	5 053	1 313	101	19.6	5.4
5418	Advertising & related services	12	5 206	2 167	495	73	24.5	1.2
5419	Other professional, scientific, & technical services	14	2 778	598	119	34	57.3	12.4
54192	Photographic services	11	D	D	D	b	D	D
	DOUGLAS COUNTY, OR							
54	**Professional, scientific, & technical services**	**140**	**30 867**	**13 230**	**2 783**	**550**	**55.6**	**5.6**
541	Professional, scientific, & technical services	140	30 867	13 230	2 783	550	55.6	5.6
5411	Legal services	43	10 942	5 151	1 017	194	37.2	10.6
54111	Offices of lawyers	39	7 733	3 581	672	131	41.6	15.1
541110	Offices of lawyers	39	7 733	3 581	672	131	41.6	15.1
5411101	Offices of lawyers (except legal aid societies)	39	7 733	3 581	672	131	41.6	15.1
54119	Other legal services	4	3 209	1 570	345	63	26.5	–
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	8 639	3 226	760	177	69.4	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	8 639	3 226	760	177	69.4	4.3
541211	Offices of certified public accountants	21	6 494	2 372	543	93	66.3	2.7
541213	Tax return preparation services	8	900	354	87	48	71.4	–
541219	Other accounting services	14	1 245	500	130	36	84.0	16.0
5413	Architectural, engineering, & related services	26	5 403	2 421	470	97	79.2	3.3
	GILLIAM COUNTY, OR							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	GRANT COUNTY, OR							
54	**Professional, scientific, & technical services**	**16**	**2 360**	**1 062**	**225**	**49**	**38.9**	**17.6**
541	Professional, scientific, & technical services	16	2 360	1 062	225	49	38.9	17.6
	HARNEY COUNTY, OR							
54	**Professional, scientific, & technical services**	**7**	**1 700**	**533**	**150**	**25**	**58.4**	**–**
541	Professional, scientific, & technical services	7	1 700	533	150	25	58.4	–
	HOOD RIVER COUNTY, OR							
54	**Professional, scientific, & technical services**	**53**	**12 435**	**5 191**	**1 453**	**180**	**50.7**	**5.6**
541	Professional, scientific, & technical services	53	12 435	5 191	1 453	180	50.7	5.6
5411	Legal services	14	2 849	1 031	282	41	57.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 405	599	152	36	64.6	26.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 405	599	152	36	64.6	26.9
5413	Architectural, engineering, & related services	11	2 807	1 142	463	29	74.5	2.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JACKSON COUNTY, OR							
54	**Professional, scientific, & technical services**	**341**	**99 504**	**35 360**	**8 251**	**1 917**	**43.2**	**8.4**
541	Professional, scientific, & technical services	341	99 504	35 360	8 251	1 917	43.2	8.4
5411	Legal services	87	31 179	10 975	2 586	444	33.9	1.7
54111	Offices of lawyers	81	24 516	7 959	1 721	282	39.0	2.1
541110	Offices of lawyers	81	24 516	7 959	1 721	282	39.0	2.1
5411101	Offices of lawyers (except legal aid societies)	81	24 516	7 959	1 721	282	39.0	2.1
54119	Other legal services	6	6 663	3 016	865	162	15.2	–
541191	Title abstract & settlement offices	5	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	92	18 885	6 628	1 599	399	49.9	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	92	18 885	6 628	1 599	399	49.9	5.4
541211	Offices of certified public accountants	37	D	D	D	c	D	D
541213	Tax return preparation services	27	3 087	994	249	129	64.5	8.7
541219	Other accounting services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	51	14 458	5 935	1 286	180	49.9	4.5
54131	Architectural services	15	4 641	1 223	281	46	91.9	1.2
541310	Architectural services	15	4 641	1 223	281	46	91.9	1.2
54137	Surveying & mapping (except geophysical) services	8	1 927	888	175	30	16.6	5.2
541370	Surveying & mapping (except geophysical) services	8	1 927	888	175	30	16.6	5.2
5414	Specialized design services	13	6 993	1 086	217	46	75.0	4.1
54141	Interior design services	6	D	D	D	a	D	D
541410	Interior design services	6	D	D	D	a	D	D
54143	Graphic design services	6	1 631	940	182	34	13.4	2.9
541430	Graphic design services	6	1 631	940	182	34	13.4	2.9
5415	Computer systems design & related services	32	10 012	4 132	970	282	39.0	47.2
54151	Computer systems design & related services	32	10 012	4 132	970	282	39.0	47.2
541512	Computer systems design services	18	4 365	1 074	254	58	46.9	37.1
5416	Management, scientific, & technical consulting services	32	6 843	2 566	643	84	37.6	16.1
54161	Management consulting services	21	3 815	1 498	398	47	20.9	28.5
5418	Advertising & related services	17	D	D	D	e	D	D
54189	Other services related to advertising	2	D	D	D	e	D	D
541890	Other services related to advertising	2	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	11	2 408	609	135	45	54.3	–
541921	Photographic studios, portrait	11	2 408	609	135	45	54.3	–
	JEFFERSON COUNTY, OR							
54	**Professional, scientific, & technical services**	**12**	**3 039**	**708**	**187**	**35**	**28.2**	**58.2**
541	Professional, scientific, & technical services	12	3 039	708	187	35	28.2	58.2
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	JOSEPHINE COUNTY, OR							
54	**Professional, scientific, & technical services**	**106**	**17 041**	**5 243**	**1 211**	**280**	**65.4**	**8.3**
541	Professional, scientific, & technical services	106	17 041	5 243	1 211	280	65.4	8.3
5411	Legal services	26	5 389	1 464	331	77	52.6	19.2
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	4 529	1 720	460	110	80.0	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	4 529	1 720	460	110	80.0	2.4
541213	Tax return preparation services	9	902	364	108	37	100.0	–
541219	Other accounting services	6	1 221	722	173	20	30.4	4.4
5413	Architectural, engineering, & related services	18	1 875	601	125	29	61.1	10.9
5418	Advertising & related services	9	1 445	350	79	16	35.6	2.6
	KLAMATH COUNTY, OR							
54	**Professional, scientific, & technical services**	**88**	**35 169**	**13 704**	**3 462**	**775**	**25.3**	**10.8**
541	Professional, scientific, & technical services	88	35 169	13 704	3 462	775	25.3	10.8
5411	Legal services	32	8 039	2 811	639	133	33.4	4.2
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	7 471	2 810	754	186	31.9	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	7 471	2 810	754	186	31.9	.1
541211	Offices of certified public accountants	10	5 821	2 214	598	91	24.0	–
541213	Tax return preparation services	7	889	354	92	72	25.6	1.0
5413	Architectural, engineering, & related services	11	5 228	1 695	280	84	43.3	42.0
5415	Computer systems design & related services	6	D	D	D	e	D	D
54151	Computer systems design & related services	6	D	D	D	e	D	D
541519	Other computer related services	2	D	D	D	e	D	D
	LAKE COUNTY, OR							
54	**Professional, scientific, & technical services**	**7**	**1 222**	**396**	**96**	**20**	**7.6**	**4.6**
541	Professional, scientific, & technical services	7	1 222	396	96	20	7.6	4.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LANE COUNTY, OR							
54	**Professional, scientific, & technical services**	**797**	**374 346**	**138 772**	**30 001**	**4 682**	**29.5**	**5.5**
541	Professional, scientific, & technical services	797	374 346	138 772	30 001	4 682	29.5	5.5
5411	Legal services	244	97 888	39 488	7 869	1 152	24.7	2.9
54111	Offices of lawyers	234	89 443	35 292	6 945	1 013	26.6	3.2
541110	Offices of lawyers	234	89 443	35 292	6 945	1 013	26.6	3.2
5411101	Offices of lawyers (except legal aid societies)	234	89 443	35 292	6 945	1 013	26.6	3.2
54119	Other legal services	10	8 445	4 196	924	139	4.5	–
541191	Title abstract & settlement offices	7	8 022	4 118	908	135	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	171	54 358	21 098	5 155	1 164	30.1	16.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	171	54 358	21 098	5 155	1 164	30.1	16.0
541211	Offices of certified public accountants	96	42 987	16 103	3 866	527	29.1	10.8
541213	Tax return preparation services	26	3 842	1 275	345	168	34.0	11.8
541219	Other accounting services	44	D	D	D	c	D	D
5413	Architectural, engineering, & related services	130	60 498	27 437	5 890	782	48.5	7.5
54131	Architectural services	34	13 985	4 970	1 115	180	32.7	2.2
541310	Architectural services	34	13 985	4 970	1 115	180	32.7	2.2
54133	Engineering services	69	38 596	19 170	4 039	470	58.3	8.6
541330	Engineering services	69	38 596	19 170	4 039	470	58.3	8.6
54137	Surveying & mapping (except geophysical) services	14	3 266	1 501	324	63	53.8	15.9
541370	Surveying & mapping (except geophysical) services	14	3 266	1 501	324	63	53.8	15.9
5414	Specialized design services	22	17 967	4 004	979	125	12.8	.1
54142	Industrial design services	2	D	D	D	b	D	D
541420	Industrial design services	2	D	D	D	b	D	D
54143	Graphic design services	12	D	D	D	b	D	D
541430	Graphic design services	12	D	D	D	b	D	D
5415	Computer systems design & related services	53	66 761	23 026	4 922	634	14.1	1.6
54151	Computer systems design & related services	53	66 761	23 026	4 922	634	14.1	1.6
541511	Custom computer programming services	16	D	D	D	e	D	D
541512	Computer systems design services	31	D	D	D	c	D	D
5415121	Computer systems integrators	11	26 330	6 276	1 250	135	18.0	.3
5416	Management, scientific, & technical consulting services	81	20 103	7 525	1 618	249	46.2	8.0
54161	Management consulting services	57	11 271	3 776	780	125	61.8	9.7
54162	Environmental consulting services	7	3 621	1 418	341	48	31.0	1.1
541620	Environmental consulting services	7	3 621	1 418	341	48	31.0	1.1
54169	Other scientific & technical consulting services	17	5 211	2 331	497	76	23.1	9.2
541690	Other scientific & technical consulting services	17	5 211	2 331	497	76	23.1	9.2
5418	Advertising & related services	49	43 192	10 464	2 405	333	34.1	2.2
54182	Public relations agencies	11	3 675	1 491	348	65	55.3	2.1
541820	Public relations agencies	11	3 675	1 491	348	65	55.3	2.1
54185	Display advertising	4	D	D	D	b	D	D
541850	Display advertising	4	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54186	Direct mail advertising	9	13 348	1 650	376	71	62.5	5.5
541860	Direct mail advertising	9	13 348	1 650	376	71	62.5	5.5
5419	Other professional, scientific, & technical services	32	9 806	3 901	807	205	24.9	4.7
54192	Photographic services	22	7 721	2 916	517	139	18.4	2.1
541921	Photographic studios, portrait	16	4 102	1 403	262	107	29.3	–
541922	Commercial photography	6	3 619	1 513	255	32	6.0	4.4
	LINCOLN COUNTY, OR							
54	**Professional, scientific, & technical services**	**74**	**21 246**	**6 991**	**1 669**	**297**	**39.6**	**13.5**
541	Professional, scientific, & technical services	74	21 246	6 991	1 669	297	39.6	13.5
5411	Legal services	30	12 393	4 024	971	144	25.3	11.4
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
54119	Other legal services	6	D	D	D	b	D	D
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	4 030	1 386	342	83	77.1	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	4 030	1 386	342	83	77.1	10.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LINN COUNTY, OR							
54	**Professional, scientific, & technical services**	**142**	**48 949**	**21 487**	**5 046**	**861**	**29.8**	**14.3**
541	Professional, scientific, & technical services	142	48 949	21 487	5 046	861	29.8	14.3
5411	Legal services	40	12 400	5 259	1 185	164	20.1	2.8
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
54119	Other legal services	4	D	D	D	b	D	D
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	11 319	5 766	1 425	334	29.8	41.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	11 319	5 766	1 425	334	29.8	41.4
541211	Offices of certified public accountants	14	5 293	2 191	494	65	46.0	–
5413	Architectural, engineering, & related services	30	10 139	5 000	1 317	168	44.4	13.8
5416	Management, scientific, & technical consulting services	8	6 841	2 783	515	82	18.6	–
54161	Management consulting services	5	5 827	2 394	435	63	10.4	–
5418	Advertising & related services	7	1 666	619	142	33	52.8	7.4
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	MALHEUR COUNTY, OR							
54	**Professional, scientific, & technical services**	**38**	**10 355**	**3 504**	**865**	**171**	**40.9**	**2.8**
541	Professional, scientific, & technical services	38	10 355	3 504	865	171	40.9	2.8
5411	Legal services	16	5 395	1 820	412	85	36.6	.1
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 495	934	287	56	30.4	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 495	934	287	56	30.4	10.5
5413	Architectural, engineering, & related services	5	1 629	580	132	23	51.0	–
	MARION COUNTY, OR							
54	**Professional, scientific, & technical services**	**519**	**210 309**	**82 689**	**17 015**	**2 708**	**35.3**	**4.4**
541	Professional, scientific, & technical services	519	210 309	82 689	17 015	2 708	35.3	4.4
5411	Legal services	181	66 408	26 118	5 226	824	37.0	4.1
54111	Offices of lawyers	172	D	D	D	f	D	D
541110	Offices of lawyers	172	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	172	D	D	D	f	D	D
54119	Other legal services	9	D	D	D	c	D	D
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	100	35 996	16 072	3 834	738	33.3	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	100	35 996	16 072	3 834	738	33.3	3.9
541211	Offices of certified public accountants	51	25 103	11 112	2 603	319	30.3	2.2
541213	Tax return preparation services	19	3 773	1 371	454	210	35.6	10.3
541219	Other accounting services	27	D	D	D	c	D	D
5413	Architectural, engineering, & related services	62	37 260	14 687	2 958	396	39.7	.4
54131	Architectural services	17	D	D	D	c	D	D
541310	Architectural services	17	D	D	D	c	D	D
54133	Engineering services	28	18 654	8 074	1 525	202	59.3	–
541330	Engineering services	28	18 654	8 074	1 525	202	59.3	–
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
5414	Specialized design services	16	D	D	D	c	D	D
54143	Graphic design services	13	D	D	D	c	D	D
541430	Graphic design services	13	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5414302	Commercial art	2	D	D	D	b	D	D
5415	Computer systems design & related services	32	22 823	8 701	1 556	151	38.5	3.3
54151	Computer systems design & related services	32	22 823	8 701	1 556	151	38.5	3.3
541512	Computer systems design services	18	18 385	6 832	1 177	105	38.4	1.5
5415121	Computer systems integrators	8	15 540	5 977	1 042	83	29.5	1.0
5416	Management, scientific, & technical consulting services	51	D	D	D	c	D	D
54161	Management consulting services	36	D	D	D	b	D	D
5418	Advertising & related services	47	D	D	D	c	D	D
54182	Public relations agencies	18	D	D	D	b	D	D
541820	Public relations agencies	18	D	D	D	b	D	D
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	25	D	D	D	c	D	D
54192	Photographic services	18	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	MORROW COUNTY, OR							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MULTNOMAH COUNTY, OR							
54	**Professional, scientific, & technical services**	**2 682**	**2 336 044**	**967 683**	**214 551**	**23 427**	**21.0**	**5.9**
541	Professional, scientific, & technical services	2 682	2 336 044	967 683	214 551	23 427	21.0	5.9
5411	Legal services	782	673 481	251 848	50 461	5 167	16.7	2.6
54111	Offices of lawyers	777	670 831	250 944	50 274	5 144	16.5	2.6
541110	Offices of lawyers	777	670 831	250 944	50 274	5 144	16.5	2.6
5411101	Offices of lawyers (except legal aid societies)	777	670 831	250 944	50 274	5 144	16.5	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	400	286 692	120 463	28 246	4 374	20.3	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	400	286 692	120 463	28 246	4 374	20.3	7.8
541211	Offices of certified public accountants	221	158 417	65 270	14 741	1 796	20.3	2.6
541213	Tax return preparation services	63	9 249	3 327	929	368	48.4	10.1
541214	Payroll services	15	D	D	D	g	D	D
541219	Other accounting services	101	D	D	D	f	D	D
5413	Architectural, engineering, & related services	398	513 856	216 974	48 776	4 611	27.4	7.6
54131	Architectural services	144	182 690	69 113	14 778	1 513	41.3	2.1
541310	Architectural services	144	182 690	69 113	14 778	1 513	41.3	2.1
54133	Engineering services	203	302 808	135 244	31 398	2 765	18.4	11.1
541330	Engineering services	203	302 808	135 244	31 398	2 765	18.4	11.1
54134	Drafting services	9	2 140	802	152	28	37.3	–
541340	Drafting services	9	2 140	802	152	28	37.3	–
54135	Building inspection services	14	4 017	1 926	273	31	93.1	1.0
541350	Building inspection services	14	4 017	1 926	273	31	93.1	1.0
54137	Surveying & mapping (except geophysical) services	14	7 983	4 671	970	102	8.0	2.9
541370	Surveying & mapping (except geophysical) services	14	7 983	4 671	970	102	8.0	2.9
54138	Testing laboratories	14	14 218	5 218	1 205	172	31.7	8.3
541380	Testing laboratories	14	14 218	5 218	1 205	172	31.7	8.3
5414	Specialized design services	180	158 953	67 254	19 925	1 433	14.0	2.4
54141	Interior design services	53	D	D	D	c	D	D
541410	Interior design services	53	D	D	D	c	D	D
54142	Industrial design services	7	D	D	D	f	D	D
541420	Industrial design services	7	D	D	D	f	D	D
54143	Graphic design services	118	49 289	15 471	2 804	420	26.7	3.7
541430	Graphic design services	118	49 289	15 471	2 804	420	26.7	3.7
5414301	Graphic design services (except commercial art & medical artists)	108	45 216	13 917	2 604	397	26.9	2.7
5414302	Commercial art	9	D	D	D	b	D	D
5415	Computer systems design & related services	226	174 632	86 261	18 940	1 825	27.0	11.3
54151	Computer systems design & related services	226	174 632	86 261	18 940	1 825	27.0	11.3
541511	Custom computer programming services	107	75 340	43 738	9 166	842	30.5	8.3
541512	Computer systems design services	86	68 187	29 090	6 546	697	30.3	.5
5415121	Computer systems integrators	29	36 442	15 941	4 047	436	23.0	.1
5415122	Computer systems consultants (except systems integrators)	57	31 745	13 149	2 499	261	38.7	1.0
541519	Other computer related services	32	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	310	152 514	68 084	14 965	1 445	32.5	7.9
54161	Management consulting services	228	112 198	50 561	11 051	1 036	30.6	10.2
541611	Administrative management & general management consulting service	98	41 188	19 667	4 480	399	34.6	4.8
541612	Human resources & executive search consulting services	65	42 159	19 010	4 209	404	25.5	17.0
5416122	Executive placement services	31	19 116	9 751	1 889	205	33.9	6.7
5416123	Human resources & personnel management consulting	30	D	D	D	c	D	D
541613	Marketing consulting services	36	9 876	3 570	730	80	64.7	20.0
541614	Process, physical distribution, & logistics consulting services	11	11 411	5 074	974	74	7.3	1.5
541618	Other management consulting services	18	7 564	3 240	658	79	28.6	3.0
54162	Environmental consulting services	30	17 294	6 660	1 428	173	39.1	.7
541620	Environmental consulting services	30	17 294	6 660	1 428	173	39.1	.7
54169	Other scientific & technical consulting services	52	23 022	10 863	2 486	236	36.6	1.9
541690	Other scientific & technical consulting services	52	23 022	10 863	2 486	236	36.6	1.9
5417	Scientific research & development services	25	14 312	6 693	1 321	160	25.6	19.7
54171	R&D in the physical, engineering, & life sciences	22	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	22	D	D	D	c	D	D
5418	Advertising & related services	210	283 282	121 823	25 949	2 658	12.7	5.5
54181	Advertising agencies	101	143 930	61 301	13 672	1 232	6.9	4.1
541810	Advertising agencies	101	143 930	61 301	13 672	1 232	6.9	4.1
54182	Public relations agencies	42	69 810	38 381	7 490	685	14.8	.8
541820	Public relations agencies	42	69 810	38 381	7 490	685	14.8	.8
54184	Media representatives	13	17 012	4 858	1 099	131	6.1	6.3
541840	Media representatives	13	17 012	4 858	1 099	131	6.1	6.3
5418401	Radio & television advertising representatives	8	D	D	D	b	D	D
54186	Direct mail advertising	16	25 744	9 113	1 892	348	24.9	23.3
541860	Direct mail advertising	16	25 744	9 113	1 892	348	24.9	23.3
54189	Other services related to advertising	25	D	D	D	b	D	D
541890	Other services related to advertising	25	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	13	D	D	D	b	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MULTNOMAH COUNTY, OR—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	151	78 322	28 283	5 968	1 754	24.6	6.8
54191	Marketing research & public opinion polling	30	33 676	15 717	3 407	1 274	21.9	2.3
541910	Marketing research & public opinion polling	30	33 676	15 717	3 407	1 274	21.9	2.3
54192	Photographic services	92	29 512	7 910	1 552	335	38.3	13.4
541921	Photographic studios, portrait	54	15 075	3 816	669	193	44.7	15.1
541922	Commercial photography	38	14 437	4 094	883	142	31.6	11.6
54193	Translation & interpretation services	13	7 408	1 813	389	71	5.2	–
541930	Translation & interpretation services	13	7 408	1 813	389	71	5.2	–
54199	All other professional, scientific, & technical services	16	7 726	2 843	620	74	2.5	7.6
541990	All other professional, scientific, & technical services	16	7 726	2 843	620	74	2.5	7.6
	POLK COUNTY, OR							
54	**Professional, scientific, & technical services**	**63**	**14 151**	**5 607**	**1 023**	**200**	**64.8**	**4.1**
541	Professional, scientific, & technical services	63	14 151	5 607	1 023	200	64.8	4.1
5411	Legal services	15	3 374	1 371	289	49	43.4	6.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	2 714	1 109	261	70	95.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	2 714	1 109	261	70	95.2	–
541219	Other accounting services	9	D	D	D	b	D	D
	TILLAMOOK COUNTY, OR							
54	**Professional, scientific, & technical services**	**32**	**5 814**	**2 420**	**595**	**96**	**33.8**	**2.5**
541	Professional, scientific, & technical services	32	5 814	2 420	595	96	33.8	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 132	394	112	30	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 132	394	112	30	100.0	–
5413	Architectural, engineering, & related services	7	1 857	816	158	25	10.3	7.6
	UMATILLA COUNTY, OR							
54	**Professional, scientific, & technical services**	**67**	**16 747**	**5 399**	**1 242**	**235**	**45.7**	**7.2**
541	Professional, scientific, & technical services	67	16 747	5 399	1 242	235	45.7	7.2
5411	Legal services	31	8 603	2 605	607	106	27.2	1.5
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	4 997	1 639	403	79	72.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	4 997	1 639	403	79	72.7	–
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	2 548	986	201	41	49.7	42.3
	UNION COUNTY, OR							
54	**Professional, scientific, & technical services**	**35**	**10 362**	**3 751**	**849**	**163**	**25.7**	**8.0**
541	Professional, scientific, & technical services	35	10 362	3 751	849	163	25.7	8.0
5411	Legal services	14	3 958	1 267	289	62	38.6	8.5
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 027	695	151	44	14.6	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 027	695	151	44	14.6	11.3
5413	Architectural, engineering, & related services	9	3 867	1 698	393	53	13.1	2.2
	WALLOWA COUNTY, OR							
54	**Professional, scientific, & technical services**	**14**	**1 772**	**631**	**132**	**31**	**83.7**	**6.2**
541	Professional, scientific, & technical services	14	1 772	631	132	31	83.7	6.2
	WASCO COUNTY, OR							
54	**Professional, scientific, & technical services**	**38**	**9 746**	**4 000**	**1 007**	**154**	**48.4**	**8.1**
541	Professional, scientific, & technical services	38	9 746	4 000	1 007	154	48.4	8.1
5411	Legal services	10	4 202	1 371	410	54	14.1	12.7
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 448	1 086	279	54	46.4	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 448	1 086	279	54	46.4	10.5
5413	Architectural, engineering, & related services	3	1 638	886	214	25	100.0	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON COUNTY, OR							
54	**Professional, scientific, & technical services**	**1 203**	**800 521**	**354 209**	**75 662**	**8 082**	**24.9**	**20.4**
541	Professional, scientific, & technical services	1 203	800 521	354 209	75 662	8 082	24.9	20.4
5411	Legal services	133	35 383	12 427	2 606	371	37.9	2.7
54111	Offices of lawyers	131	D	D	D	e	D	D
541110	Offices of lawyers	131	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	131	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	230	54 819	22 872	5 258	855	43.6	10.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	230	54 819	22 872	5 258	855	43.6	10.6
541211	Offices of certified public accountants	136	42 352	18 004	4 177	569	42.3	4.4
541213	Tax return preparation services	34	4 443	1 407	355	125	44.4	7.6
541219	Other accounting services	56	7 745	3 374	706	156	48.9	45.9
5413	Architectural, engineering, & related services	224	196 717	89 802	19 587	2 082	28.1	7.1
54131	Architectural services	28	D	D	D	c	D	D
541310	Architectural services	28	D	D	D	c	D	D
54133	Engineering services	150	154 258	69 759	15 101	1 510	30.9	8.5
541330	Engineering services	150	154 258	69 759	15 101	1 510	30.9	8.5
54135	Building inspection services	10	2 541	1 243	264	47	29.4	.2
541350	Building inspection services	10	2 541	1 243	264	47	29.4	.2
54137	Surveying & mapping (except geophysical) services	11	10 982	6 201	1 451	157	3.7	.9
541370	Surveying & mapping (except geophysical) services	11	10 982	6 201	1 451	157	3.7	.9
54138	Testing laboratories	21	19 254	8 044	1 729	237	7.2	.6
541380	Testing laboratories	21	19 254	8 044	1 729	237	7.2	.6
5414	Specialized design services	45	11 992	3 292	866	127	39.3	5.9
54141	Interior design services	11	3 358	375	88	25	63.3	.3
541410	Interior design services	11	3 358	375	88	25	63.3	.3
54143	Graphic design services	27	6 146	1 769	472	88	38.5	11.1
541430	Graphic design services	27	6 146	1 769	472	88	38.5	11.1
5414301	Graphic design services (except commercial art & medical artists)	24	D	D	D	b	D	D
5415	Computer systems design & related services	247	335 270	166 299	34 799	2 859	15.2	38.3
54151	Computer systems design & related services	247	335 270	166 299	34 799	2 859	15.2	38.3
541511	Custom computer programming services	119	112 077	63 389	14 069	1 016	24.5	36.0
541512	Computer systems design services	99	203 459	92 054	18 985	1 602	10.1	43.2
5415121	Computer systems integrators	42	95 275	33 336	6 998	770	11.4	12.0
5415122	Computer systems consultants (except systems integrators)	57	108 184	58 718	11 987	832	9.0	70.8
541519	Other computer related services	26	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	184	82 796	32 689	6 662	808	30.9	6.3
54161	Management consulting services	143	69 621	27 343	5 556	667	29.8	5.0
541611	Administrative management & general management consulting service	64	D	D	D	c	D	D
541612	Human resources & executive search consulting services	29	12 408	5 274	886	86	40.2	1.4
5416122	Executive placement services	9	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	18	D	D	D	b	D	D
541613	Marketing consulting services	31	15 323	6 321	1 623	216	28.8	3.4
541614	Process, physical distribution, & logistics consulting services	11	11 585	3 741	909	108	18.4	.2
541618	Other management consulting services	8	D	D	D	b	D	D
54162	Environmental consulting services	16	D	D	D	b	D	D
541620	Environmental consulting services	16	D	D	D	b	D	D
54169	Other scientific & technical consulting services	25	D	D	D	b	D	D
541690	Other scientific & technical consulting services	25	D	D	D	b	D	D
5417	Scientific research & development services	25	25 142	11 727	2 474	185	15.2	7.2
54171	R&D in the physical, engineering, & life sciences	22	23 821	11 300	2 385	175	13.3	7.6
541710	R&D in the physical, engineering, & life sciences	22	23 821	11 300	2 385	175	13.3	7.6
5417101	R&D in the physical & engineering sciences	13	18 434	8 893	1 860	114	8.0	–
5418	Advertising & related services	72	42 969	10 403	2 501	524	36.0	14.7
54181	Advertising agencies	23	15 227	4 591	1 038	78	70.0	5.0
541810	Advertising agencies	23	15 227	4 591	1 038	78	70.0	5.0
54189	Other services related to advertising	23	9 610	1 712	459	54	23.8	2.4
541890	Other services related to advertising	23	9 610	1 712	459	54	23.8	2.4
5418902	Advertising specialties goods distributor	14	7 473	1 191	383	37	13.9	3.0
5418903	Sign painting & lettering shop	5	1 297	320	66	13	61.7	–
5419	Other professional, scientific, & technical services	43	15 433	4 698	909	271	39.3	3.5
54192	Photographic services	33	9 315	2 629	481	158	27.2	–
541921	Photographic studios, portrait	22	D	D	D	c	D	D
	YAMHILL COUNTY, OR							
54	**Professional, scientific, & technical services**	**111**	**32 575**	**12 359**	**2 783**	**408**	**39.0**	**8.2**
541	Professional, scientific, & technical services	111	32 575	12 359	2 783	408	39.0	8.2
5411	Legal services	28	11 200	5 088	994	147	23.2	1.4
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	4 031	1 465	362	109	58.6	12.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	4 031	1 465	362	109	58.6	12.0
541213	Tax return preparation services	9	989	318	112	48	88.7	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	YAMHILL COUNTY, OR—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5413	Architectural, engineering, & related services	13	7 995	2 833	694	65	38.9	23.4
5415	Computer systems design & related services	15	5 435	1 711	417	38	49.8	.3
54151	Computer systems design & related services	15	5 435	1 711	417	38	49.8	.3
5418	Advertising & related services	6	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALBANY, OR *							
54	**Professional, scientific, & technical services**	**82**	**30 118**	**13 614**	**3 127**	**431**	**28.3**	**10.3**
541	Professional, scientific, & technical services	82	30 118	13 614	3 127	431	28.3	10.3
5411	Legal services	24	9 022	4 211	972	116	12.4	3.8
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 868	1 963	425	66	50.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 868	1 963	425	66	50.6	–
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	6 601	3 193	860	98	42.7	2.8
5415	Computer systems design & related services	8	6 714	3 496	722	98	14.5	36.5
54151	Computer systems design & related services	8	6 714	3 496	722	98	14.5	36.5
	ALBANY, OR (BENTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**10**	**4 923**	**2 788**	**529**	**83**	**8.3**	**52.3**
541	Professional, scientific, & technical services	10	4 923	2 788	529	83	8.3	52.3
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
	ALBANY, OR (LINN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**72**	**25 195**	**10 826**	**2 598**	**348**	**32.2**	**2.2**
541	Professional, scientific, & technical services	72	25 195	10 826	2 598	348	32.2	2.2
5411	Legal services	24	9 022	4 211	972	116	12.4	3.8
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	6 601	3 193	860	98	42.7	2.8
	ASHLAND, OR							
54	**Professional, scientific, & technical services**	**57**	**12 470**	**5 182**	**1 228**	**337**	**42.2**	**32.1**
541	Professional, scientific, & technical services	57	12 470	5 182	1 228	337	42.2	32.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 259	482	132	28	85.2	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 259	482	132	28	85.2	6.1
5415	Computer systems design & related services	11	5 780	2 975	700	226	31.7	54.0
54151	Computer systems design & related services	11	5 780	2 975	700	226	31.7	54.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ASTORIA, OR							
54	**Professional, scientific, & technical services**	**32**	**7 289**	**1 981**	**477**	**113**	**31.0**	**7.7**
541	Professional, scientific, & technical services	32	7 289	1 981	477	113	31.0	7.7
5411	Legal services	16	3 703	846	188	52	28.1	8.2
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 806	1 045	281	57	23.5	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 806	1 045	281	57	23.5	7.7
	BAKER CITY, OR							
54	**Professional, scientific, & technical services**	**23**	**7 023**	**2 129**	**454**	**99**	**46.7**	**23.4**
541	Professional, scientific, & technical services	23	7 023	2 129	454	99	46.7	23.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	BANDON, OR							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	BEAVERTON, OR							
54	**Professional, scientific, & technical services**	**280**	**195 497**	**75 624**	**16 473**	**1 804**	**16.8**	**7.8**
541	Professional, scientific, & technical services	280	195 497	75 624	16 473	1 804	16.8	7.8
5411	Legal services	32	9 201	2 646	587	88	42.5	2.7
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	60	16 307	6 466	1 411	240	39.6	14.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	60	16 307	6 466	1 411	240	39.6	14.1
541211	Offices of certified public accountants	42	12 961	5 261	1 158	160	42.0	4.6
541213	Tax return preparation services	7	1 288	333	85	32	28.6	25.9
541219	Other accounting services	11	2 058	872	168	48	30.9	67.0
5413	Architectural, engineering, & related services	52	45 329	20 739	4 385	478	18.1	4.0
54133	Engineering services	35	34 877	15 914	3 319	345	18.7	5.0
541330	Engineering services	35	34 877	15 914	3 319	345	18.7	5.0
5414	Specialized design services	11	4 405	707	188	39	15.3	.2
54143	Graphic design services	5	2 875	572	162	28	8.8	–
541430	Graphic design services	5	2 875	572	162	28	8.8	–
5414301	Graphic design services (except commercial art & medical artists)	5	2 875	572	162	28	8.8	–
5415	Computer systems design & related services	53	71 844	25 706	5 499	470	5.7	10.8
54151	Computer systems design & related services	53	71 844	25 706	5 499	470	5.7	10.8
541511	Custom computer programming services	26	33 263	15 158	3 139	255	8.1	17.0
541512	Computer systems design services	21	37 901	10 169	2 288	209	3.5	5.3
5415121	Computer systems integrators	9	33 391	8 020	1 806	166	1.9	–
5415122	Computer systems consultants (except systems integrators)	12	4 510	2 149	482	43	15.0	44.4
5416	Management, scientific, & technical consulting services	40	25 517	11 463	2 521	317	15.9	6.7
54161	Management consulting services	32	23 305	10 595	2 356	296	10.5	6.8
541612	Human resources & executive search consulting services	8	3 973	1 986	304	23	24.0	4.5
541613	Marketing consulting services	11	6 455	3 500	991	111	15.8	2.1
541618	Other management consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	21	15 725	3 883	996	69	18.0	8.0
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BEND, OR							
54	**Professional, scientific, & technical services**	**192**	**72 870**	**25 130**	**5 814**	**846**	**35.0**	**7.7**
541	Professional, scientific, & technical services	192	72 870	25 130	5 814	846	35.0	7.7
5411	Legal services	53	24 690	9 905	2 373	302	24.1	2.1
54111	Offices of lawyers	47	17 037	6 048	1 435	190	34.5	3.0
541110	Offices of lawyers	47	17 037	6 048	1 435	190	34.5	3.0
5411101	Offices of lawyers (except legal aid societies)	47	17 037	6 048	1 435	190	34.5	3.0
54119	Other legal services	6	7 653	3 857	938	112	1.0	–
541191	Title abstract & settlement offices	4	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	9 866	2 565	641	141	52.7	12.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	9 866	2 565	641	141	52.7	12.0
541211	Offices of certified public accountants	30	8 400	2 079	496	93	46.2	13.0
5413	Architectural, engineering, & related services	30	13 706	5 365	1 291	179	48.5	–
54133	Engineering services	15	9 699	3 969	951	123	40.1	–
541330	Engineering services	15	9 699	3 969	951	123	40.1	–
5414	Specialized design services	8	D	D	D	b	D	D
54141	Interior design services	7	D	D	D	a	D	D
541410	Interior design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	15	6 184	2 280	430	49	31.8	39.7
54151	Computer systems design & related services	15	6 184	2 280	430	49	31.8	39.7
5416	Management, scientific, & technical consulting services	18	7 121	1 953	403	57	22.1	6.0
54161	Management consulting services	14	6 504	1 736	345	47	23.4	.4
5418	Advertising & related services	8	4 468	1 933	441	62	22.2	–
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	BOARDMAN, OR							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BROOKINGS, OR							
54	**Professional, scientific, & technical services**	**13**	**3 370**	**1 034**	**227**	**40**	**26.0**	**24.9**
541	Professional, scientific, & technical services	13	3 370	1 034	227	40	26.0	24.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	BURNS, OR							
54	**Professional, scientific, & technical services**	**7**	**1 700**	**533**	**150**	**25**	**58.4**	**–**
541	Professional, scientific, & technical services	7	1 700	533	150	25	58.4	–
	CANBY, OR							
54	**Professional, scientific, & technical services**	**22**	**3 730**	**1 134**	**268**	**55**	**57.7**	**13.4**
541	Professional, scientific, & technical services	22	3 730	1 134	268	55	57.7	13.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	882	377	96	13	60.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	882	377	96	13	60.3	–
	CENTRAL POINT, OR							
54	**Professional, scientific, & technical services**	**11**	**2 311**	**1 114**	**255**	**61**	**67.5**	**3.1**
541	Professional, scientific, & technical services	11	2 311	1 114	255	61	67.5	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
	CITY OF THE DALLES, OR							
54	**Professional, scientific, & technical services**	**30**	**8 638**	**3 436**	**915**	**138**	**41.7**	**9.1**
541	Professional, scientific, & technical services	30	8 638	3 436	915	138	41.7	9.1
5411	Legal services	10	4 202	1 371	410	54	14.1	12.7
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 448	1 086	279	54	46.4	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 448	1 086	279	54	46.4	10.5
5413	Architectural, engineering, & related services	3	1 638	886	214	25	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COOS BAY, OR							
54	**Professional, scientific, & technical services**	**45**	**13 083**	**5 214**	**1 033**	**202**	**36.6**	**–**
541	Professional, scientific, & technical services	45	13 083	5 214	1 033	202	36.6	–
5411	Legal services	16	4 798	1 649	357	51	26.4	–
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 048	1 022	253	69	82.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 048	1 022	253	69	82.1	–
5413	Architectural, engineering, & related services	8	4 795	2 370	383	68	18.3	–
	COQUILLE, OR							
54	**Professional, scientific, & technical services**	**9**	**1 431**	**297**	**73**	**29**	**80.7**	**2.5**
541	Professional, scientific, & technical services	9	1 431	297	73	29	80.7	2.5
	CORNELIUS, OR							
54	**Professional, scientific, & technical services**	**3**	**293**	**134**	**39**	**9**	**100.0**	**–**
	CORVALLIS, OR							
54	**Professional, scientific, & technical services**	**149**	**80 923**	**39 830**	**10 089**	**1 051**	**26.3**	**2.7**
541	Professional, scientific, & technical services	149	80 923	39 830	10 089	1 051	26.3	2.7
5411	Legal services	26	D	D	D	b	D	D
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	6 634	3 073	698	116	39.8	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	6 634	3 073	698	116	39.8	9.1
541211	Offices of certified public accountants	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	40	48 655	24 916	6 608	582	15.8	2.2
54133	Engineering services	28	47 157	24 145	6 452	546	15.1	2.0
541330	Engineering services	28	47 157	24 145	6 452	546	15.1	2.0
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	16	4 252	2 083	635	53	55.9	.1
54151	Computer systems design & related services	16	4 252	2 083	635	53	55.9	.1
5416	Management, scientific, & technical consulting services	18	4 613	2 151	420	43	48.4	7.7
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	COTTAGE GROVE, OR							
54	**Professional, scientific, & technical services**	**14**	**2 229**	**908**	**189**	**45**	**47.4**	**8.3**
541	Professional, scientific, & technical services	14	2 229	908	189	45	47.4	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	973	377	86	26	15.5	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	973	377	86	26	15.5	4.6
	CRESWELL, OR							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	DALLAS, OR							
54	**Professional, scientific, & technical services**	**20**	**4 602**	**1 899**	**380**	**75**	**61.0**	**4.6**
541	Professional, scientific, & technical services	20	4 602	1 899	380	75	61.0	4.6
	DUNDEE, OR							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	EAGLE POINT, OR							
54	**Professional, scientific, & technical services**	**5**	**363**	**154**	**24**	**9**	**100.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EUGENE, OR							
54	**Professional, scientific, & technical services**	**605**	**333 536**	**123 454**	**26 850**	**3 899**	**27.2**	**4.8**
541	Professional, scientific, & technical services	605	333 536	123 454	26 850	3 899	27.2	4.8
5411	Legal services	210	84 276	34 761	6 792	983	25.3	3.1
54111	Offices of lawyers	205	77 525	31 309	6 073	871	27.5	3.4
541110	Offices of lawyers	205	77 525	31 309	6 073	871	27.5	3.4
5411101	Offices of lawyers (except legal aid societies)	205	77 525	31 309	6 073	871	27.5	3.4
54119	Other legal services	5	6 751	3 452	719	112	–	–
541191	Title abstract & settlement offices	4	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	118	47 591	18 261	4 593	882	28.2	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	118	47 591	18 261	4 593	882	28.2	15.0
541211	Offices of certified public accountants	79	39 998	14 873	3 635	466	28.2	11.5
541213	Tax return preparation services	11	D	D	D	c	D	D
541219	Other accounting services	24	3 749	1 554	268	118	42.6	53.5
5413	Architectural, engineering, & related services	89	50 147	22 792	4 982	632	39.1	8.8
54131	Architectural services	27	13 367	4 779	1 082	172	29.8	2.1
541310	Architectural services	27	13 367	4 779	1 082	172	29.8	2.1
54133	Engineering services	39	29 695	15 036	3 212	339	47.5	10.9
541330	Engineering services	39	29 695	15 036	3 212	339	47.5	10.9
54137	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
5414	Specialized design services	19	17 608	3 871	963	115	11.0	.1
54142	Industrial design services	1	D	D	D	b	D	D
541420	Industrial design services	1	D	D	D	b	D	D
54143	Graphic design services	12	D	D	D	b	D	D
541430	Graphic design services	12	D	D	D	b	D	D
5415	Computer systems design & related services	43	64 631	22 356	4 776	611	13.0	1.0
54151	Computer systems design & related services	43	64 631	22 356	4 776	611	13.0	1.0
541511	Custom computer programming services	14	D	D	D	e	D	D
541512	Computer systems design services	26	D	D	D	c	D	D
5415121	Computer systems integrators	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	55	17 564	6 861	1 464	190	44.5	3.7
54161	Management consulting services	38	9 225	3 312	674	94	61.3	4.6
54162	Environmental consulting services	6	D	D	D	b	D	D
541620	Environmental consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	11	D	D	D	b	D	D
541690	Other scientific & technical consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	39	41 066	9 791	2 259	296	34.6	.6
54185	Display advertising	4	D	D	D	b	D	D
541850	Display advertising	4	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	23	7 934	3 325	739	165	22.9	2.0
54192	Photographic services	17	D	D	D	c	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
541922	Commercial photography	5	D	D	D	b	D	D
	FAIRVIEW, OR							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	FLORENCE, OR							
54	**Professional, scientific, & technical services**	**22**	**8 600**	**2 529**	**638**	**107**	**28.3**	**.9**
541	Professional, scientific, & technical services	22	8 600	2 529	638	107	28.3	.9
5411	Legal services	8	6 296	1 630	444	64	11.0	–
54111	Offices of lawyers	6	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	907	380	87	20	38.1	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	907	380	87	20	38.1	8.5
	FOREST GROVE, OR							
54	**Professional, scientific, & technical services**	**20**	**3 600**	**1 568**	**368**	**61**	**47.2**	**2.7**
541	Professional, scientific, & technical services	20	3 600	1 568	368	61	47.2	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 118	610	160	26	48.7	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 118	610	160	26	48.7	.4
	GLADSTONE, OR							
54	**Professional, scientific, & technical services**	**26**	**5 170**	**2 434**	**511**	**92**	**48.7**	**8.5**
541	Professional, scientific, & technical services	26	5 170	2 434	511	92	48.7	8.5
5413	Architectural, engineering, & related services	9	3 328	1 748	398	59	36.1	12.3
54137	Surveying & mapping (except geophysical) services	3	1 751	907	202	33	D	–
541370	Surveying & mapping (except geophysical) services	3	1 751	907	202	33	D	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	GRANTS PASS, OR							
54	**Professional, scientific, & technical services**	**75**	**13 106**	**4 406**	**1 053**	**228**	**62.3**	**10.4**
541	Professional, scientific, & technical services	75	13 106	4 406	1 053	228	62.3	10.4
5411	Legal services	23	5 216	1 433	323	74	53.0	19.5
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	4 179	1 588	421	92	78.4	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	4 179	1 588	421	92	78.4	2.6
541219	Other accounting services	5	D	D	D	a	D	D
	GRESHAM, OR							
54	**Professional, scientific, & technical services**	**106**	**19 080**	**6 600**	**1 358**	**262**	**52.5**	**3.6**
541	Professional, scientific, & technical services	106	19 080	6 600	1 358	262	52.5	3.6
5411	Legal services	26	4 224	1 593	360	63	46.3	7.1
54111	Offices of lawyers	26	4 224	1 593	360	63	46.3	7.1
541110	Offices of lawyers	26	4 224	1 593	360	63	46.3	7.1
5411101	Offices of lawyers (except legal aid societies)	26	4 224	1 593	360	63	46.3	7.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	5 098	2 005	339	84	56.2	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	5 098	2 005	339	84	56.2	.2
541213	Tax return preparation services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	2 630	1 036	240	28	44.1	2.8
	HAPPY VALLEY, OR							
54	**Professional, scientific, & technical services**	**6**	**2 008**	**548**	**151**	**29**	**34.8**	**–**
541	Professional, scientific, & technical services	6	2 008	548	151	29	34.8	–
	HERMISTON, OR							
54	**Professional, scientific, & technical services**	**21**	**4 489**	**1 659**	**393**	**67**	**41.2**	**21.8**
541	Professional, scientific, & technical services	21	4 489	1 659	393	67	41.2	21.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 807	671	185	32	53.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 807	671	185	32	53.5	–
	HILLSBORO, OR							
54	**Professional, scientific, & technical services**	**143**	**143 700**	**69 930**	**14 285**	**1 165**	**15.8**	**59.7**
541	Professional, scientific, & technical services	143	143 700	69 930	14 285	1 165	15.8	59.7
5411	Legal services	30	7 974	2 578	569	83	46.6	3.0
54111	Offices of lawyers	30	7 974	2 578	569	83	46.6	3.0
541110	Offices of lawyers	30	7 974	2 578	569	83	46.6	3.0
5411101	Offices of lawyers (except legal aid societies)	30	7 974	2 578	569	83	46.6	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	6 150	2 934	761	125	36.1	12.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	6 150	2 934	761	125	36.1	12.6
541211	Offices of certified public accountants	13	4 208	2 182	573	58	34.1	.4
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	26	12 512	5 803	1 178	151	36.3	23.8
54133	Engineering services	16	9 044	4 414	828	109	37.9	31.5
541330	Engineering services	16	9 044	4 414	828	109	37.9	31.5
5415	Computer systems design & related services	21	88 946	49 612	9 932	646	3.6	91.0
54151	Computer systems design & related services	21	88 946	49 612	9 932	646	3.6	91.0
541512	Computer systems design services	10	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	15	6 389	2 106	410	38	21.5	.8
54161	Management consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D
5418	Advertising & related services	11	8 861	2 189	524	43	82.7	1.8
	HOOD RIVER, OR							
54	**Professional, scientific, & technical services**	**37**	**9 495**	**4 177**	**1 038**	**155**	**36.0**	**6.7**
541	Professional, scientific, & technical services	37	9 495	4 177	1 038	155	36.0	6.7
5411	Legal services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	INDEPENDENCE, OR							
54	**Professional, scientific, & technical services**	**5**	**1 196**	**475**	**102**	**25**	**19.3**	**19.2**
541	Professional, scientific, & technical services	5	1 196	475	102	25	19.3	19.2
	JUNCTION CITY, OR							
54	**Professional, scientific, & technical services**	**11**	**2 699**	**852**	**177**	**28**	**71.5**	**3.2**
541	Professional, scientific, & technical services	11	2 699	852	177	28	71.5	3.2
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D

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	KEIZER, OR							
54	**Professional, scientific, & technical services**	**36**	**5 210**	**1 551**	**259**	**62**	**74.3**	**16.0**
541	Professional, scientific, & technical services	36	5 210	1 551	259	62	74.3	16.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 242	374	100	31	71.0	17.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 242	374	100	31	71.0	17.5
	KLAMATH FALLS, OR							
54	**Professional, scientific, & technical services**	**72**	**31 760**	**12 558**	**3 089**	**717**	**24.5**	**9.5**
541	Professional, scientific, & technical services	72	31 760	12 558	3 089	717	24.5	9.5
5411	Legal services	31	D	D	D	c	D	D
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	5 552	2 135	508	154	29.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	5 552	2 135	508	154	29.4	–
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5415	Computer systems design & related services	4	D	D	D	e	D	D
54151	Computer systems design & related services	4	D	D	D	e	D	D
541519	Other computer related services	2	D	D	D	e	D	D
	LA GRANDE, OR							
54	**Professional, scientific, & technical services**	**30**	**9 988**	**3 658**	**829**	**155**	**23.3**	**8.3**
541	Professional, scientific, & technical services	30	9 988	3 658	829	155	23.3	8.3
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 027	695	151	44	14.6	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 027	695	151	44	14.6	11.3
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	LAKE OSWEGO, OR *							
54	**Professional, scientific, & technical services**	**253**	**184 957**	**74 121**	**16 084**	**1 559**	**23.4**	**7.2**
541	Professional, scientific, & technical services	253	184 957	74 121	16 084	1 559	23.4	7.2
5411	Legal services	42	16 989	7 601	1 225	153	38.6	3.1
54111	Offices of lawyers	42	16 989	7 601	1 225	153	38.6	3.1
541110	Offices of lawyers	42	16 989	7 601	1 225	153	38.6	3.1
5411101	Offices of lawyers (except legal aid societies)	42	16 989	7 601	1 225	153	38.6	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	14 974	4 403	859	144	28.9	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	14 974	4 403	859	144	28.9	3.9
541211	Offices of certified public accountants	19	D	D	D	b	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	43	67 427	28 957	6 714	537	14.2	2.7
54131	Architectural services	7	6 163	2 018	465	47	8.0	–
541310	Architectural services	7	6 163	2 018	465	47	8.0	–
54133	Engineering services	31	60 382	26 673	6 183	474	13.8	2.9
541330	Engineering services	31	60 382	26 673	6 183	474	13.8	2.9
5414	Specialized design services	11	5 151	929	224	33	33.3	18.0
54141	Interior design services	4	3 543	443	84	14	29.2	–
541410	Interior design services	4	3 543	443	84	14	29.2	–
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	41	28 955	16 096	3 775	311	18.2	6.2
54151	Computer systems design & related services	41	28 955	16 096	3 775	311	18.2	6.2
541512	Computer systems design services	21	19 611	11 560	2 648	218	15.7	3.6
5415122	Computer systems consultants (except systems integrators)	14	12 873	8 856	2 034	160	12.1	.6
5416	Management, scientific, & technical consulting services	63	38 603	11 762	2 266	220	24.8	5.4
54161	Management consulting services	51	34 544	10 460	2 024	184	22.8	4.6
541611	Administrative management & general management consulting service	21	24 860	7 473	1 384	107	13.2	1.9
541612	Human resources & executive search consulting services	12	4 653	1 597	365	43	68.7	13.7
5418	Advertising & related services	14	10 981	3 708	893	72	47.0	48.4
54181	Advertising agencies	9	9 248	3 098	780	58	49.2	45.3
541810	Advertising agencies	9	9 248	3 098	780	58	49.2	45.3
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D

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	LAKE OSWEGO, OR (CLACKAMAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**205**	**133 154**	**50 948**	**10 694**	**1 053**	**27.0**	**7.9**
541	Professional, scientific, & technical services	205	133 154	50 948	10 694	1 053	27.0	7.9
5411	Legal services	35	14 168	6 970	1 114	136	37.7	3.7
54111	Offices of lawyers	35	14 168	6 970	1 114	136	37.7	3.7
541110	Offices of lawyers	35	14 168	6 970	1 114	136	37.7	3.7
5411101	Offices of lawyers (except legal aid societies)	35	14 168	6 970	1 114	136	37.7	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	12 891	3 739	674	123	29.6	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	12 891	3 739	674	123	29.6	2.1
541211	Offices of certified public accountants	16	D	D	D	b	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	32	36 472	15 900	3 707	313	19.8	.1
54131	Architectural services	6	D	D	D	b	D	D
541310	Architectural services	6	D	D	D	b	D	D
54133	Engineering services	21	D	D	D	e	D	D
541330	Engineering services	21	D	D	D	e	D	D
5414	Specialized design services	9	D	D	D	b	D	D
54141	Interior design services	3	D	D	D	a	D	D
541410	Interior design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	31	16 653	8 592	1 980	166	24.1	8.3
54151	Computer systems design & related services	31	16 653	8 592	1 980	166	24.1	8.3
541512	Computer systems design services	15	11 473	6 894	1 595	137	15.9	6.2
5415122	Computer systems consultants (except systems integrators)	10	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	54	36 221	11 042	2 116	209	23.9	5.3
54161	Management consulting services	42	32 162	9 740	1 874	173	21.6	4.4
541611	Administrative management & general management consulting service	17	23 942	7 111	1 319	103	10.9	2.0
5418	Advertising & related services	13	D	D	D	b	D	D
54181	Advertising agencies	8	D	D	D	b	D	D
541810	Advertising agencies	8	D	D	D	b	D	D
	LAKE OSWEGO, OR (MULTNOMAH COUNTY PART) *							
54	**Professional, scientific, & technical services**	**39**	**46 458**	**21 315**	**5 037**	**469**	**11.5**	**1.6**
541	Professional, scientific, & technical services	39	46 458	21 315	5 037	469	11.5	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	10	D	D	D	c	D	D
54133	Engineering services	9	D	D	D	c	D	D
541330	Engineering services	9	D	D	D	c	D	D
5415	Computer systems design & related services	8	D	D	D	c	D	D
54151	Computer systems design & related services	8	D	D	D	c	D	D
541512	Computer systems design services	4	D	D	D	b	D	D
	LAKE OSWEGO, OR (WASHINGTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**9**	**5 345**	**1 858**	**353**	**37**	**36.1**	**35.9**
541	Professional, scientific, & technical services	9	5 345	1 858	353	37	36.1	35.9
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	LAKEVIEW, OR							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	LEBANON, OR							
54	**Professional, scientific, & technical services**	**17**	**3 331**	**1 366**	**331**	**65**	**46.6**	**4.0**
541	Professional, scientific, & technical services	17	3 331	1 366	331	65	46.6	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 540	641	169	34	36.0	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 540	641	169	34	36.0	8.6
	LINCOLN CITY, OR							
54	**Professional, scientific, & technical services**	**18**	**3 043**	**1 140**	**278**	**47**	**59.6**	**9.7**
541	Professional, scientific, & technical services	18	3 043	1 140	278	47	59.6	9.7
	MCMINNVILLE, OR							
54	**Professional, scientific, & technical services**	**54**	**18 891**	**7 032**	**1 332**	**242**	**28.9**	**2.8**
541	Professional, scientific, & technical services	54	18 891	7 032	1 332	242	28.9	2.8
5411	Legal services	21	8 953	4 020	787	115	14.8	1.8
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 286	959	180	59	33.2	16.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 286	959	180	59	33.2	16.1
5413	Architectural, engineering, & related services	5	4 027	899	179	30	61.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MADRAS, OR							
54	**Professional, scientific, & technical services**	**7**	**2 369**	**509**	**139**	**21**	**7.9**	**74.7**
541	Professional, scientific, & technical services	7	2 369	509	139	21	7.9	74.7
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	MEDFORD, OR							
54	**Professional, scientific, & technical services**	**212**	**76 459**	**26 402**	**6 178**	**1 377**	**39.0**	**4.5**
541	Professional, scientific, & technical services	212	76 459	26 402	6 178	1 377	39.0	4.5
5411	Legal services	71	27 102	9 227	2 141	352	29.4	1.9
54111	Offices of lawyers	67	D	D	D	c	D	D
541110	Offices of lawyers	67	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	67	D	D	D	c	D	D
54119	Other legal services	4	D	D	D	c	D	D
541191	Title abstract & settlement offices	4	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	52	13 905	4 733	1 150	277	42.3	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	52	13 905	4 733	1 150	277	42.3	5.4
541211	Offices of certified public accountants	26	10 030	3 297	826	154	34.3	4.0
541213	Tax return preparation services	14	2 199	759	176	94	64.4	7.3
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	35	12 420	5 299	1 166	155	45.6	2.2
5414	Specialized design services	8	D	D	D	b	D	D
54141	Interior design services	5	D	D	D	a	D	D
541410	Interior design services	5	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	11	4 063	1 804	503	56	35.8	1.8
5418	Advertising & related services	12	7 465	3 005	708	415	26.0	1.0
54189	Other services related to advertising	2	D	D	D	e	D	D
541890	Other services related to advertising	2	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	MILTON-FREEWATER, OR							
54	**Professional, scientific, & technical services**	**8**	**1 076**	**326**	**71**	**19**	**83.1**	**5.9**
541	Professional, scientific, & technical services	8	1 076	326	71	19	83.1	5.9
	MILWAUKIE, OR *							
54	**Professional, scientific, & technical services**	**57**	**42 473**	**11 150**	**2 310**	**381**	**39.1**	**3.3**
541	Professional, scientific, & technical services	57	42 473	11 150	2 310	381	39.1	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	18 542	5 747	595	176	7.5	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	18 542	5 747	595	176	7.5	.2
5413	Architectural, engineering, & related services	10	7 594	3 169	1 218	90	33.2	2.8
5416	Management, scientific, & technical consulting services	7	D	D	D	b	D	D
54161	Management consulting services	6	D	D	D	b	D	D
541611	Administrative management & general management consulting service	4	D	D	D	b	D	D
	MILWAUKIE, OR (CLACKAMAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**57**	**42 473**	**11 150**	**2 310**	**381**	**39.1**	**3.3**
541	Professional, scientific, & technical services	57	42 473	11 150	2 310	381	39.1	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	18 542	5 747	595	176	7.5	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	18 542	5 747	595	176	7.5	.2
5413	Architectural, engineering, & related services	10	7 594	3 169	1 218	90	33.2	2.8
5416	Management, scientific, & technical consulting services	7	D	D	D	b	D	D
54161	Management consulting services	6	D	D	D	b	D	D
541611	Administrative management & general management consulting service	4	D	D	D	b	D	D
	MOLALLA, OR							
54	**Professional, scientific, & technical services**	**6**	**2 212**	**737**	**176**	**41**	**65.1**	**7.9**
541	Professional, scientific, & technical services	6	2 212	737	176	41	65.1	7.9
	MONMOUTH, OR							
54	**Professional, scientific, & technical services**	**8**	**1 039**	**490**	**107**	**24**	**81.3**	**10.6**
541	Professional, scientific, & technical services	8	1 039	490	107	24	81.3	10.6
	MOUNT ANGEL, OR							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MYRTLE CREEK, OR							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
	MYRTLE POINT, OR							
54	**Professional, scientific, & technical services**	**4**	**466**	**192**	**64**	**19**	**100.0**	**–**
	NEWBERG, OR							
54	**Professional, scientific, & technical services**	**27**	**8 063**	**3 594**	**980**	**113**	**38.5**	**23.9**
541	Professional, scientific, & technical services	27	8 063	3 594	980	113	38.5	23.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 334	438	168	38	95.7	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 334	438	168	38	95.7	4.3
5413	Architectural, engineering, & related services	5	3 463	1 652	491	30	4.3	54.0
	NEWPORT, OR							
54	**Professional, scientific, & technical services**	**38**	**15 644**	**4 957**	**1 205**	**193**	**33.0**	**10.3**
541	Professional, scientific, & technical services	38	15 644	4 957	1 205	193	33.0	10.3
5411	Legal services	18	10 264	3 161	771	109	21.6	12.6
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 847	1 054	254	52	70.9	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 847	1 054	254	52	70.9	11.2
	NORTH BEND, OR							
54	**Professional, scientific, & technical services**	**24**	**8 066**	**2 924**	**637**	**94**	**30.5**	**21.6**
541	Professional, scientific, & technical services	24	8 066	2 924	637	94	30.5	21.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 656	945	242	35	16.5	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 656	945	242	35	16.5	11.9
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	NYSSA, OR							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	OAKRIDGE, OR							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	ONTARIO, OR							
54	**Professional, scientific, & technical services**	**27**	**8 266**	**2 915**	**752**	**143**	**26.7**	**3.5**
541	Professional, scientific, & technical services	27	8 266	2 915	752	143	26.7	3.5
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	OREGON CITY, OR							
54	**Professional, scientific, & technical services**	**79**	**22 995**	**8 118**	**1 825**	**250**	**74.9**	**5.4**
541	Professional, scientific, & technical services	79	22 995	8 118	1 825	250	74.9	5.4
5411	Legal services	38	8 800	3 405	770	108	55.3	10.8
54111	Offices of lawyers	38	8 800	3 405	770	108	55.3	10.8
541110	Offices of lawyers	38	8 800	3 405	770	108	55.3	10.8
5411101	Offices of lawyers (except legal aid societies)	38	8 800	3 405	770	108	55.3	10.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 619	1 247	350	73	51.1	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 619	1 247	350	73	51.1	8.7
5413	Architectural, engineering, & related services	10	4 495	2 409	468	40	91.9	1.6
5416	Management, scientific, & technical consulting services	8	6 079	673	162	20	100.0	–
54162	Environmental consulting services	3	D	D	D	a	D	D
541620	Environmental consulting services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PENDLETON, OR							
54	**Professional, scientific, & technical services**	**31**	**10 074**	**2 976**	**679**	**129**	**40.1**	**1.1**
541	Professional, scientific, & technical services	31	10 074	2 976	679	129	40.1	1.1
5411	Legal services	17	6 521	1 850	444	78	18.2	.6
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 890	851	190	38	81.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 890	851	190	38	81.8	–
	PHILOMATH, OR							
54	**Professional, scientific, & technical services**	**14**	**6 952**	**1 546**	**365**	**59**	**98.5**	**.4**
541	Professional, scientific, & technical services	14	6 952	1 546	365	59	98.5	.4
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
5415	Computer systems design & related services	3	3 681	389	99	15	100.0	–
54151	Computer systems design & related services	3	3 681	389	99	15	100.0	–
	PHOENIX, OR							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	PORTLAND, OR *							
54	**Professional, scientific, & technical services**	**2 478**	**2 245 313**	**931 175**	**206 233**	**22 439**	**20.7**	**6.1**
541	Professional, scientific, & technical services	2 478	2 245 313	931 175	206 233	22 439	20.7	6.1
5411	Legal services	747	667 165	249 739	49 980	5 087	16.3	2.6
54111	Offices of lawyers	742	664 515	248 835	49 793	5 064	16.1	2.6
541110	Offices of lawyers	742	664 515	248 835	49 793	5 064	16.1	2.6
5411101	Offices of lawyers (except legal aid societies)	742	664 515	248 835	49 793	5 064	16.1	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	358	274 834	116 522	27 444	4 226	19.7	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	358	274 834	116 522	27 444	4 226	19.7	8.1
541211	Offices of certified public accountants	202	153 695	63 508	14 383	1 733	19.4	2.7
541213	Tax return preparation services	54	D	D	D	e	D	D
541214	Payroll services	12	88 206	37 575	9 197	1 652	3.1	17.7
541219	Other accounting services	90	D	D	D	f	D	D
5413	Architectural, engineering, & related services	363	476 236	201 214	45 127	4 304	28.5	8.1
54131	Architectural services	137	182 015	68 871	14 727	1 502	41.1	2.1
541310	Architectural services	137	182 015	68 871	14 727	1 502	41.1	2.1
54133	Engineering services	181	270 123	121 631	28 249	2 526	19.1	12.4
541330	Engineering services	181	270 123	121 631	28 249	2 526	19.1	12.4
54134	Drafting services	8	D	D	D	b	D	D
541340	Drafting services	8	D	D	D	b	D	D
54135	Building inspection services	12	D	D	D	b	D	D
541350	Building inspection services	12	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	13	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	13	D	D	D	c	D	D
54138	Testing laboratories	12	D	D	D	c	D	D
541380	Testing laboratories	12	D	D	D	c	D	D
5414	Specialized design services	168	157 307	66 830	19 837	1 418	13.5	2.4
54141	Interior design services	50	D	D	D	c	D	D
541410	Interior design services	50	D	D	D	c	D	D
54142	Industrial design services	5	D	D	D	f	D	D
541420	Industrial design services	5	D	D	D	f	D	D
54143	Graphic design services	111	48 464	15 282	2 755	411	26.2	3.8
541430	Graphic design services	111	48 464	15 282	2 755	411	26.2	3.8
5414301	Graphic design services (except commercial art & medical artists)	103	D	D	D	e	D	D
5414302	Commercial art	7	D	D	D	b	D	D
5415	Computer systems design & related services	196	155 693	76 730	16 672	1 619	28.5	12.2
54151	Computer systems design & related services	196	155 693	76 730	16 672	1 619	28.5	12.2
541511	Custom computer programming services	99	70 928	40 736	8 396	772	32.0	8.2
541512	Computer systems design services	67	54 086	22 649	5 062	562	33.7	.7
5415121	Computer systems integrators	22	27 571	12 378	3 182	357	28.1	.2
5415122	Computer systems consultants (except systems integrators)	45	26 515	10 271	1 880	205	39.6	1.2
541519	Other computer related services	29	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	282	147 037	66 346	14 604	1 402	31.9	7.9
54161	Management consulting services	207	108 025	49 065	10 737	1 001	30.3	10.4
541611	Administrative management & general management consulting service	91	39 850	19 308	4 424	397	34.6	4.7
541612	Human resources & executive search consulting services	61	40 722	18 687	4 141	399	25.2	17.1
5416122	Executive placement services	31	19 116	9 751	1 889	205	33.9	6.7
5416123	Human resources & personnel management consulting	26	D	D	D	c	D	D
541613	Marketing consulting services	31	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	8	D	D	D	b	D	D
541618	Other management consulting services	16	D	D	D	b	D	D
54162	Environmental consulting services	28	D	D	D	c	D	D
541620	Environmental consulting services	28	D	D	D	c	D	D
54169	Other scientific & technical consulting services	47	D	D	D	c	D	D
541690	Other scientific & technical consulting services	47	D	D	D	c	D	D
5417	Scientific research & development services	21	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PORTLAND, OR *—Con.							
54	**Professional, scientific, & technical services—Con.**							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	205	282 755	121 676	25 917	2 651	12.7	5.5
54181	Advertising agencies	100	D	D	D	g	D	D
541810	Advertising agencies	100	D	D	D	g	D	D
54182	Public relations agencies	42	69 810	38 381	7 490	685	14.8	.8
541820	Public relations agencies	42	69 810	38 381	7 490	685	14.8	.8
54184	Media representatives	12	D	D	D	c	D	D
541840	Media representatives	12	D	D	D	c	D	D
5418401	Radio & television advertising representatives	8	D	D	D	b	D	D
54186	Direct mail advertising	16	25 991	9 142	1 898	352	25.8	23.0
541860	Direct mail advertising	16	25 991	9 142	1 898	352	25.8	23.0
54189	Other services related to advertising	23	12 821	1 994	470	77	54.5	8.8
541890	Other services related to advertising	23	12 821	1 994	470	77	54.5	8.8
5418902	Advertising specialties goods distributor	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	138	D	D	D	g	D	D
54191	Marketing research & public opinion polling	28	D	D	D	g	D	D
541910	Marketing research & public opinion polling	28	D	D	D	g	D	D
54192	Photographic services	84	26 960	7 261	1 413	292	39.9	14.6
541921	Photographic studios, portrait	49	D	D	D	c	D	D
541922	Commercial photography	35	D	D	D	c	D	D
54193	Translation & interpretation services	11	D	D	D	b	D	D
541930	Translation & interpretation services	11	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	15	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	15	D	D	D	b	D	D
	PORTLAND, OR (MULTNOMAH COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2 475**	**2 244 098**	**930 543**	**206 092**	**22 420**	**20.7**	**6.1**
541	Professional, scientific, & technical services	2 475	2 244 098	930 543	206 092	22 420	20.7	6.1
5411	Legal services	747	667 165	249 739	49 980	5 087	16.3	2.6
54111	Offices of lawyers	742	664 515	248 835	49 793	5 064	16.1	2.6
541110	Offices of lawyers	742	664 515	248 835	49 793	5 064	16.1	2.6
5411101	Offices of lawyers (except legal aid societies)	742	664 515	248 835	49 793	5 064	16.1	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	358	274 834	116 522	27 444	4 226	19.7	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	358	274 834	116 522	27 444	4 226	19.7	8.1
541211	Offices of certified public accountants	202	153 695	63 508	14 383	1 733	19.4	2.7
541213	Tax return preparation services	54	D	D	D	e	D	D
541214	Payroll services	12	88 206	37 575	9 197	1 652	3.1	17.7
541219	Other accounting services	90	D	D	D	f	D	D
5413	Architectural, engineering, & related services	363	476 236	201 214	45 127	4 304	28.5	8.1
54131	Architectural services	137	182 015	68 871	14 727	1 502	41.1	2.1
541310	Architectural services	137	182 015	68 871	14 727	1 502	41.1	2.1
54133	Engineering services	181	270 123	121 631	28 249	2 526	19.1	12.4
541330	Engineering services	181	270 123	121 631	28 249	2 526	19.1	12.4
54134	Drafting services	8	D	D	D	b	D	D
541340	Drafting services	8	D	D	D	b	D	D
54135	Building inspection services	12	D	D	D	b	D	D
541350	Building inspection services	12	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	13	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	13	D	D	D	c	D	D
54138	Testing laboratories	12	D	D	D	c	D	D
541380	Testing laboratories	12	D	D	D	c	D	D
5414	Specialized design services	168	157 307	66 830	19 837	1 418	13.5	2.4
54141	Interior design services	50	D	D	D	c	D	D
541410	Interior design services	50	D	D	D	c	D	D
54142	Industrial design services	5	D	D	D	f	D	D
541420	Industrial design services	5	D	D	D	f	D	D
54143	Graphic design services	111	48 464	15 282	2 755	411	26.2	3.8
541430	Graphic design services	111	48 464	15 282	2 755	411	26.2	3.8
5414301	Graphic design services (except commercial art & medical artists)	103	D	D	D	e	D	D
5414302	Commercial art	7	D	D	D	b	D	D
5415	Computer systems design & related services	195	D	D	D	g	D	D
54151	Computer systems design & related services	195	D	D	D	g	D	D
541511	Custom computer programming services	99	70 928	40 736	8 396	772	32.0	8.2
541512	Computer systems design services	66	D	D	D	f	D	D
5415121	Computer systems integrators	22	27 571	12 378	3 182	357	28.1	.2
5415122	Computer systems consultants (except systems integrators)	44	D	D	D	c	D	D
541519	Other computer related services	29	D	D	D	e	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PORTLAND, OR (MULTNOMAH COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	281	D	D	D	g	D	D
54161	Management consulting services	206	D	D	D	f	D	D
541611	Administrative management & general management consulting service	90	D	D	D	e	D	D
541612	Human resources & executive search consulting services	61	40 722	18 687	4 141	399	25.2	17.1
5416122	Executive placement services	31	19 116	9 751	1 889	205	33.9	6.7
5416123	Human resources & personnel management consulting	26	D	D	D	c	D	D
541613	Marketing consulting services	31	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	8	D	D	D	b	D	D
541618	Other management consulting services	16	D	D	D	b	D	D
54162	Environmental consulting services	28	D	D	D	c	D	D
541620	Environmental consulting services	28	D	D	D	c	D	D
54169	Other scientific & technical consulting services	47	D	D	D	c	D	D
541690	Other scientific & technical consulting services	47	D	D	D	c	D	D
5417	Scientific research & development services	21	D	D	D	c	D	D
5418	Advertising & related services	204	D	D	D	h	D	D
54181	Advertising agencies	100	D	D	D	g	D	D
541810	Advertising agencies	100	D	D	D	g	D	D
54182	Public relations agencies	42	69 810	38 381	7 490	685	14.8	.8
541820	Public relations agencies	42	69 810	38 381	7 490	685	14.8	.8
54184	Media representatives	12	D	D	D	c	D	D
541840	Media representatives	12	D	D	D	c	D	D
5418401	Radio & television advertising representatives	8	D	D	D	b	D	D
54186	Direct mail advertising	15	D	D	D	e	D	D
541860	Direct mail advertising	15	D	D	D	e	D	D
54189	Other services related to advertising	23	12 821	1 994	470	77	54.5	8.8
541890	Other services related to advertising	23	12 821	1 994	470	77	54.5	8.8
5418902	Advertising specialties goods distributor	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	138	D	D	D	g	D	D
54191	Marketing research & public opinion polling	28	D	D	D	g	D	D
541910	Marketing research & public opinion polling	28	D	D	D	g	D	D
54192	Photographic services	84	26 960	7 261	1 413	292	39.9	14.6
541921	Photographic studios, portrait	49	D	D	D	c	D	D
541922	Commercial photography	35	D	D	D	c	D	D
54193	Translation & interpretation services	11	D	D	D	b	D	D
541930	Translation & interpretation services	11	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	15	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	15	D	D	D	b	D	D
	PORTLAND, OR (WASHINGTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**1 215**	**632**	**141**	**19**	**100.0**	**–**
541	Professional, scientific, & technical services	3	1 215	632	141	19	100.0	–
	PRINEVILLE, OR							
54	**Professional, scientific, & technical services**	**15**	**3 578**	**1 268**	**340**	**59**	**55.3**	**1.0**
541	Professional, scientific, & technical services	15	3 578	1 268	340	59	55.3	1.0
	REDMOND, OR							
54	**Professional, scientific, & technical services**	**32**	**11 544**	**4 411**	**875**	**142**	**38.1**	**20.8**
541	Professional, scientific, & technical services	32	11 544	4 411	875	142	38.1	20.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 404	808	208	48	67.6	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 404	808	208	48	67.6	3.6
	REEDSPORT, OR							
54	**Professional, scientific, & technical services**	**10**	**1 545**	**529**	**102**	**20**	**82.4**	**–**
541	Professional, scientific, & technical services	10	1 545	529	102	20	82.4	–
	ROSEBURG, OR							
54	**Professional, scientific, & technical services**	**82**	**20 802**	**9 494**	**1 941**	**360**	**51.7**	**7.4**
541	Professional, scientific, & technical services	82	20 802	9 494	1 941	360	51.7	7.4
5411	Legal services	35	10 496	5 003	991	183	35.0	10.6
54111	Offices of lawyers	32	D	D	D	c	D	D
541110	Offices of lawyers	32	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	32	D	D	D	c	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	5 876	2 480	568	110	62.6	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	5 876	2 480	568	110	62.6	6.3
541211	Offices of certified public accountants	14	4 656	1 995	445	70	62.6	3.7
5413	Architectural, engineering, & related services	10	2 876	1 393	263	44	83.1	1.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ST. HELENS, OR							
54	**Professional, scientific, & technical services**	**11**	**3 353**	**1 388**	**303**	**62**	**53.3**	**–**
541	Professional, scientific, & technical services	11	3 353	1 388	303	62	53.3	–
	SALEM, OR *							
54	**Professional, scientific, & technical services**	**395**	**178 177**	**70 418**	**14 850**	**2 357**	**33.9**	**4.1**
541	Professional, scientific, & technical services	395	178 177	70 418	14 850	2 357	33.9	4.1
5411	Legal services	157	62 566	25 073	5 025	775	35.1	3.7
54111	Offices of lawyers	149	56 237	22 545	4 383	660	38.1	4.1
541110	Offices of lawyers	149	56 237	22 545	4 383	660	38.1	4.1
5411101	Offices of lawyers (except legal aid societies)	149	56 237	22 545	4 383	660	38.1	4.1
54119	Other legal services	8	6 329	2 528	642	115	7.6	–
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	69	31 826	14 777	3 532	639	29.5	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	69	31 826	14 777	3 532	639	29.5	2.5
541211	Offices of certified public accountants	40	22 658	10 308	2 402	278	25.8	2.5
541213	Tax return preparation services	8	2 618	916	316	160	32.4	–
541219	Other accounting services	17	4 575	2 152	482	92	58.4	5.1
5413	Architectural, engineering, & related services	47	32 041	12 491	2 576	355	40.2	.2
54131	Architectural services	14	11 966	3 580	760	94	8.1	.6
541310	Architectural services	14	11 966	3 580	760	94	8.1	.6
54133	Engineering services	20	14 613	6 336	1 242	174	70.0	–
541330	Engineering services	20	14 613	6 336	1 242	174	70.0	–
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
5414	Specialized design services	15	15 823	4 835	882	163	15.8	9.4
54143	Graphic design services	12	D	D	D	c	D	D
541430	Graphic design services	12	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5414302	Commercial art	2	D	D	D	b	D	D
5415	Computer systems design & related services	19	11 507	3 703	819	105	61.0	5.7
54151	Computer systems design & related services	19	11 507	3 703	819	105	61.0	5.7
541512	Computer systems design services	11	6 882	1 645	392	56	83.1	2.4
5416	Management, scientific, & technical consulting services	33	6 496	3 119	723	78	25.9	21.0
54161	Management consulting services	27	4 973	2 225	517	65	32.4	21.9
5418	Advertising & related services	38	13 451	4 476	954	153	24.6	4.2
54182	Public relations agencies	12	4 764	1 786	265	32	40.9	–
541820	Public relations agencies	12	4 764	1 786	265	32	40.9	–
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	SALEM, OR (MARION COUNTY PART) *							
54	**Professional, scientific, & technical services**	**376**	**174 193**	**68 667**	**14 449**	**2 297**	**33.3**	**4.2**
541	Professional, scientific, & technical services	376	174 193	68 667	14 449	2 297	33.3	4.2
5411	Legal services	152	62 100	24 888	4 980	762	34.6	3.8
54111	Offices of lawyers	144	55 771	22 360	4 338	647	37.6	4.2
541110	Offices of lawyers	144	55 771	22 360	4 338	647	37.6	4.2
5411101	Offices of lawyers (except legal aid societies)	144	55 771	22 360	4 338	647	37.6	4.2
54119	Other legal services	8	6 329	2 528	642	115	7.6	–
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	62	30 558	14 172	3 393	617	26.6	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	62	30 558	14 172	3 393	617	26.6	2.6
541211	Offices of certified public accountants	38	D	D	D	e	D	D
541213	Tax return preparation services	7	D	D	D	c	D	D
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	44	D	D	D	e	D	D
54131	Architectural services	14	11 966	3 580	760	94	8.1	.6
541310	Architectural services	14	11 966	3 580	760	94	8.1	.6
54133	Engineering services	19	D	D	D	c	D	D
541330	Engineering services	19	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5414	Specialized design services	14	D	D	D	c	D	D
54143	Graphic design services	11	D	D	D	c	D	D
541430	Graphic design services	11	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5414302	Commercial art	2	D	D	D	b	D	D
5415	Computer systems design & related services	16	D	D	D	b	D	D
54151	Computer systems design & related services	16	D	D	D	b	D	D
541512	Computer systems design services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	33	6 496	3 119	723	78	25.9	21.0
54161	Management consulting services	27	4 973	2 225	517	65	32.4	21.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SALEM, OR (MARION COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	38	13 451	4 476	954	153	24.6	4.2
54182	Public relations agencies	12	4 764	1 786	265	32	40.9	–
541820	Public relations agencies	12	4 764	1 786	265	32	40.9	–
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	SALEM, OR (POLK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**19**	**3 984**	**1 751**	**401**	**60**	**59.4**	**–**
541	Professional, scientific, & technical services	19	3 984	1 751	401	60	59.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 268	605	139	22	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 268	605	139	22	100.0	–
	SANDY, OR							
54	**Professional, scientific, & technical services**	**8**	**2 034**	**879**	**193**	**45**	**20.1**	**4.5**
541	Professional, scientific, & technical services	8	2 034	879	193	45	20.1	4.5
	SCAPPOOSE, OR							
54	**Professional, scientific, & technical services**	**5**	**832**	**284**	**92**	**27**	**77.4**	**9.6**
	SEASIDE, OR							
54	**Professional, scientific, & technical services**	**13**	**2 117**	**748**	**207**	**43**	**51.8**	**1.8**
541	Professional, scientific, & technical services	13	2 117	748	207	43	51.8	1.8
	SHERIDAN, OR							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SHERWOOD, OR							
54	**Professional, scientific, & technical services**	**10**	**1 126**	**353**	**70**	**13**	**45.7**	**16.2**
541	Professional, scientific, & technical services	10	1 126	353	70	13	45.7	16.2
	SILVERTON, OR							
54	**Professional, scientific, & technical services**	**11**	**2 957**	**1 186**	**299**	**51**	**72.1**	**3.0**
541	Professional, scientific, & technical services	11	2 957	1 186	299	51	72.1	3.0
	SPRINGFIELD, OR							
54	**Professional, scientific, & technical services**	**44**	**13 690**	**6 122**	**1 253**	**347**	**49.1**	**12.4**
541	Professional, scientific, & technical services	44	13 690	6 122	1 253	347	49.1	12.4
5411	Legal services	15	5 021	2 267	507	75	15.8	1.8
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 217	1 062	177	159	39.7	53.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 217	1 062	177	159	39.7	53.9
5413	Architectural, engineering, & related services	5	3 563	1 694	368	59	97.1	1.7
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	STAYTON, OR							
54	**Professional, scientific, & technical services**	**11**	**1 806**	**679**	**173**	**43**	**61.8**	**2.7**
541	Professional, scientific, & technical services	11	1 806	679	173	43	61.8	2.7
	SUTHERLIN, OR							
54	**Professional, scientific, & technical services**	**5**	**695**	**275**	**59**	**19**	**64.0**	**–**
	SWEET HOME, OR							
54	**Professional, scientific, & technical services**	**9**	**1 316**	**411**	**110**	**23**	**61.0**	**36.8**
541	Professional, scientific, & technical services	9	1 316	411	110	23	61.0	36.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TIGARD, OR							
54	**Professional, scientific, & technical services**	**247**	**233 983**	**108 307**	**22 658**	**2 528**	**22.5**	**17.5**
541	Professional, scientific, & technical services	247	233 983	108 307	22 658	2 528	22.5	17.5
5411	Legal services	21	8 166	3 871	751	92	19.6	.7
54111	Offices of lawyers	21	8 166	3 871	751	92	19.6	.7
541110	Offices of lawyers	21	8 166	3 871	751	92	19.6	.7
5411101	Offices of lawyers (except legal aid societies)	21	8 166	3 871	751	92	19.6	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	46	16 073	6 753	1 579	218	38.8	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	46	16 073	6 753	1 579	218	38.8	7.2
541211	Offices of certified public accountants	28	12 906	5 484	1 313	173	35.3	1.1
541213	Tax return preparation services	6	1 058	357	88	22	55.1	–
541219	Other accounting services	10	D	D	D	a	D	D
5413	Architectural, engineering, & related services	60	85 435	37 046	8 301	841	29.3	5.3
54133	Engineering services	43	69 001	28 433	6 331	605	33.3	5.8
541330	Engineering services	43	69 001	28 433	6 331	605	33.3	5.8
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
54138	Testing laboratories	4	9 205	4 241	863	118	4.4	–
541380	Testing laboratories	4	9 205	4 241	863	118	4.4	–
5415	Computer systems design & related services	50	84 780	46 729	9 137	739	14.1	34.5
54151	Computer systems design & related services	50	84 780	46 729	9 137	739	14.1	34.5
541511	Custom computer programming services	17	33 515	22 615	4 844	290	2.6	83.1
541512	Computer systems design services	27	49 876	23 356	4 130	431	20.2	2.7
5415121	Computer systems integrators	15	41 954	19 698	3 377	360	21.6	3.1
5415122	Computer systems consultants (except systems integrators)	12	7 922	3 658	753	71	13.3	.5
5416	Management, scientific, & technical consulting services	40	22 931	9 689	1 882	220	17.6	5.7
54161	Management consulting services	32	18 531	7 731	1 461	167	17.3	1.4
541611	Administrative management & general management consulting service	12	D	D	D	b	D	D
541612	Human resources & executive search consulting services	11	6 450	2 876	516	50	32.6	–
5416122	Executive placement services	4	D	D	D	b	D	D
541613	Marketing consulting services	8	5 450	1 548	330	56	13.1	1.2
5418	Advertising & related services	16	12 077	2 801	687	356	17.2	37.7
54189	Other services related to advertising	7	2 558	521	104	21	29.9	5.9
541890	Other services related to advertising	7	2 558	521	104	21	29.9	5.9
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
	TILLAMOOK, OR							
54	**Professional, scientific, & technical services**	**16**	**3 643**	**1 326**	**378**	**59**	**33.4**	**–**
541	Professional, scientific, & technical services	16	3 643	1 326	378	59	33.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	TOLEDO, OR							
54	**Professional, scientific, & technical services**	**5**	**374**	**176**	**42**	**10**	**72.7**	**27.3**
	TROUTDALE, OR							
54	**Professional, scientific, & technical services**	**8**	**3 559**	**1 118**	**234**	**38**	**97.0**	**3.0**
541	Professional, scientific, & technical services	8	3 559	1 118	234	38	97.0	3.0
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
	TUALATIN, OR *							
54	**Professional, scientific, & technical services**	**61**	**24 250**	**12 379**	**2 764**	**360**	**30.3**	**19.5**
541	Professional, scientific, & technical services	61	24 250	12 379	2 764	360	30.3	19.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	1 879	664	166	43	85.2	12.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	1 879	664	166	43	85.2	12.2
5413	Architectural, engineering, & related services	8	1 699	589	123	17	91.6	.8
5415	Computer systems design & related services	20	16 296	9 871	2 261	264	10.6	27.0
54151	Computer systems design & related services	20	16 296	9 871	2 261	264	10.6	27.0
541512	Computer systems design services	7	6 296	4 269	1 025	117	18.0	27.1
541519	Other computer related services	2	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	TUALATIN, OR (CLACKAMAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**1 313**	**689**	**108**	**7**	**100.0**	**–**
541	Professional, scientific, & technical services	4	1 313	689	108	7	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TUALATIN, OR (WASHINGTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**57**	**22 937**	**11 690**	**2 656**	**353**	**26.3**	**20.6**
541	Professional, scientific, & technical services	57	22 937	11 690	2 656	353	26.3	20.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	1 879	664	166	43	85.2	12.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	1 879	664	166	43	85.2	12.2
5413	Architectural, engineering, & related services	7	D	D	D	a	D	D
5415	Computer systems design & related services	18	D	D	D	e	D	D
54151	Computer systems design & related services	18	D	D	D	e	D	D
541512	Computer systems design services	6	D	D	D	c	D	D
541519	Other computer related services	2	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	UMATILLA, OR							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	VENETA, OR							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	WARRENTON, OR							
54	**Professional, scientific, & technical services**	**7**	**1 071**	**390**	**100**	**22**	**68.3**	**31.7**
541	Professional, scientific, & technical services	7	1 071	390	100	22	68.3	31.7
	WEST LINN, OR							
54	**Professional, scientific, & technical services**	**47**	**9 923**	**3 851**	**708**	**113**	**65.0**	**2.2**
541	Professional, scientific, & technical services	47	9 923	3 851	708	113	65.0	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 399	723	152	23	13.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 399	723	152	23	13.5	–
5413	Architectural, engineering, & related services	7	2 206	788	97	20	100.0	–
	WILSONVILLE, OR *							
54	**Professional, scientific, & technical services**	**44**	**17 314**	**7 185**	**1 590**	**218**	**38.9**	**18.1**
541	Professional, scientific, & technical services	44	17 314	7 185	1 590	218	38.9	18.1
5413	Architectural, engineering, & related services	9	7 054	2 865	611	92	53.0	–
5415	Computer systems design & related services	10	3 909	1 770	421	57	31.0	51.1
54151	Computer systems design & related services	10	3 909	1 770	421	57	31.0	51.1
5416	Management, scientific, & technical consulting services	8	2 906	1 077	266	23	30.5	2.7
	WILSONVILLE, OR (CLACKAMAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**35**	**8 260**	**3 216**	**679**	**119**	**57.5**	**20.5**
541	Professional, scientific, & technical services	35	8 260	3 216	679	119	57.5	20.5
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	WILSONVILLE, OR (WASHINGTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**9**	**9 054**	**3 969**	**911**	**99**	**22.0**	**15.9**
541	Professional, scientific, & technical services	9	9 054	3 969	911	99	22.0	15.9
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	WINSTON, OR							
54	**Professional, scientific, & technical services**	**5**	**624**	**326**	**79**	**39**	**100.0**	**–**
	WOODBURN, OR							
54	**Professional, scientific, & technical services**	**12**	**2 520**	**766**	**177**	**38**	**80.1**	**11.2**
541	Professional, scientific, & technical services	12	2 520	766	177	38	80.1	11.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 127	330	92	20	86.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 127	330	92	20	86.7	–
	WOOD VILLAGE, OR							
54	**Professional, scientific, & technical services**	**4**	**534**	**199**	**41**	**13**	**33.1**	**–**
	BALANCE OF BAKER COUNTY, OR							
54	**Professional, scientific, & technical services**	**4**	**369**	**287**	**68**	**6**	**18.7**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BENTON COUNTY, OR							
54	**Professional, scientific, & technical services**	**37**	**23 870**	**5 938**	**1 266**	**174**	**19.7**	**2.0**
541	Professional, scientific, & technical services	37	23 870	5 938	1 266	174	19.7	2.0
5413	Architectural, engineering, & related services	16	D	D	D	b	D	D
54133	Engineering services	9	D	D	D	b	D	D
541330	Engineering services	9	D	D	D	b	D	D
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
	BALANCE OF CLACKAMAS COUNTY, OR							
54	**Professional, scientific, & technical services**	**250**	**115 092**	**46 121**	**8 654**	**1 341**	**24.1**	**2.6**
541	Professional, scientific, & technical services	250	115 092	46 121	8 654	1 341	24.1	2.6
5411	Legal services	18	2 974	801	173	31	58.5	8.9
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	65	49 958	19 074	2 849	570	12.0	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	65	49 958	19 074	2 849	570	12.0	1.3
541211	Offices of certified public accountants	31	D	D	D	b	D	D
541213	Tax return preparation services	11	1 815	745	239	114	32.7	2.9
541214	Payroll services	2	D	D	D	e	D	D
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	47	31 637	14 104	3 006	356	18.8	1.5
54133	Engineering services	24	19 152	8 503	1 938	216	18.4	2.2
541330	Engineering services	24	19 152	8 503	1 938	216	18.4	2.2
54135	Building inspection services	6	D	D	D	b	D	D
541350	Building inspection services	6	D	D	D	b	D	D
5414	Specialized design services	17	D	D	D	b	D	D
54143	Graphic design services	9	1 756	380	106	26	100.0	–
541430	Graphic design services	9	1 756	380	106	26	100.0	–
5415	Computer systems design & related services	28	5 976	3 163	694	73	45.7	14.5
54151	Computer systems design & related services	28	5 976	3 163	694	73	45.7	14.5
5416	Management, scientific, & technical consulting services	43	11 260	5 087	1 017	130	47.7	.9
54161	Management consulting services	32	9 504	4 168	867	110	40.8	1.1
5418	Advertising & related services	22	5 398	1 543	373	85	51.8	3.9
54189	Other services related to advertising	9	2 440	585	146	32	69.5	1.6
541890	Other services related to advertising	9	2 440	585	146	32	69.5	1.6
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	BALANCE OF CLATSOP COUNTY, OR							
54	**Professional, scientific, & technical services**	**8**	**2 094**	**875**	**192**	**34**	**55.0**	**2.1**
541	Professional, scientific, & technical services	8	2 094	875	192	34	55.0	2.1
	BALANCE OF COLUMBIA COUNTY, OR							
54	**Professional, scientific, & technical services**	**20**	**6 053**	**1 914**	**400**	**119**	**24.7**	**2.7**
541	Professional, scientific, & technical services	20	6 053	1 914	400	119	24.7	2.7
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	BALANCE OF COOS COUNTY, OR							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	a	D	D
	BALANCE OF CROOK COUNTY, OR							
54	**Professional, scientific, & technical services**	**3**	**164**	**32**	**6**	**3**	**71.3**	**28.7**
	BALANCE OF CURRY COUNTY, OR							
54	**Professional, scientific, & technical services**	**25**	**2 754**	**963**	**211**	**54**	**54.4**	**2.9**
541	Professional, scientific, & technical services	25	2 754	963	211	54	54.4	2.9
	BALANCE OF DESCHUTES COUNTY, OR							
54	**Professional, scientific, & technical services**	**71**	**20 734**	**7 875**	**1 902**	**218**	**46.2**	**3.2**
541	Professional, scientific, & technical services	71	20 734	7 875	1 902	218	46.2	3.2
5413	Architectural, engineering, & related services	16	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF DOUGLAS COUNTY, OR							
54	**Professional, scientific, & technical services**	**34**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	34	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 376	235	65	20	87.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 376	235	65	20	87.3	–
5413	Architectural, engineering, & related services	13	D	D	D	b	D	D
	BALANCE OF GILLIAM COUNTY, OR							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GRANT COUNTY, OR							
54	**Professional, scientific, & technical services**	**16**	**2 360**	**1 062**	**225**	**49**	**38.9**	**17.6**
541	Professional, scientific, & technical services	16	2 360	1 062	225	49	38.9	17.6
	BALANCE OF HOOD RIVER COUNTY, OR							
54	**Professional, scientific, & technical services**	**16**	**2 940**	**1 014**	**415**	**25**	**98.0**	**2.0**
541	Professional, scientific, & technical services	16	2 940	1 014	415	25	98.0	2.0
5413	Architectural, engineering, & related services	5	1 628	770	376	13	96.4	3.6
	BALANCE OF JACKSON COUNTY, OR							
54	**Professional, scientific, & technical services**	**55**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	55	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
	BALANCE OF JEFFERSON COUNTY, OR							
54	**Professional, scientific, & technical services**	**5**	**670**	**199**	**48**	**14**	**100.0**	**–**
	BALANCE OF JOSEPHINE COUNTY, OR							
54	**Professional, scientific, & technical services**	**31**	**3 935**	**837**	**158**	**52**	**75.9**	**1.4**
541	Professional, scientific, & technical services	31	3 935	837	158	52	75.9	1.4
	BALANCE OF KLAMATH COUNTY, OR							
54	**Professional, scientific, & technical services**	**16**	**3 409**	**1 146**	**373**	**58**	**32.4**	**23.0**
541	Professional, scientific, & technical services	16	3 409	1 146	373	58	32.4	23.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 919	675	246	32	39.2	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 919	675	246	32	39.2	.5
	BALANCE OF LAKE COUNTY, OR							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LANE COUNTY, OR							
54	**Professional, scientific, & technical services**	**97**	**13 246**	**4 817**	**869**	**244**	**55.8**	**20.6**
541	Professional, scientific, & technical services	97	13 246	4 817	869	244	55.8	20.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	D	D	D	b	D	D
5418	Advertising & related services	7	1 911	545	114	27	14.7	35.6
	BALANCE OF LINCOLN COUNTY, OR							
54	**Professional, scientific, & technical services**	**13**	**2 185**	**718**	**144**	**47**	**53.3**	**39.0**
541	Professional, scientific, & technical services	13	2 185	718	144	47	53.3	39.0
	BALANCE OF LINN COUNTY, OR							
54	**Professional, scientific, & technical services**	**44**	**19 107**	**8 884**	**2 007**	**425**	**21.5**	**30.7**
541	Professional, scientific, & technical services	44	19 107	8 884	2 007	425	21.5	30.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	c	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MALHEUR COUNTY, OR							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	BALANCE OF MARION COUNTY, OR							
54	**Professional, scientific, & technical services**	**72**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	72	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 634	507	72	29	72.0	20.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 634	507	72	29	72.0	20.2
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
5415	Computer systems design & related services	11	D	D	D	b	D	D
54151	Computer systems design & related services	11	D	D	D	b	D	D
541512	Computer systems design services	7	D	D	D	b	D	D
	BALANCE OF MORROW COUNTY, OR							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MULTNOMAH COUNTY, OR							
54	**Professional, scientific, & technical services**	**49**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5415	Computer systems design & related services	8	4 966	2 069	499	49	20.7	1.1
54151	Computer systems design & related services	8	4 966	2 069	499	49	20.7	1.1
541512	Computer systems design services	5	4 765	1 995	491	46	18.6	–
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	BALANCE OF POLK COUNTY, OR							
54	**Professional, scientific, & technical services**	**11**	**3 330**	**992**	**33**	**16**	**87.7**	**1.0**
541	Professional, scientific, & technical services	11	3 330	992	33	16	87.7	1.0
	BALANCE OF TILLAMOOK COUNTY, OR							
54	**Professional, scientific, & technical services**	**16**	**2 171**	**1 094**	**217**	**37**	**34.5**	**6.6**
541	Professional, scientific, & technical services	16	2 171	1 094	217	37	34.5	6.6
	BALANCE OF UMATILLA COUNTY, OR							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF UNION COUNTY, OR							
54	**Professional, scientific, & technical services**	**5**	**374**	**93**	**20**	**8**	**90.1**	**–**
	BALANCE OF WALLOWA COUNTY, OR							
54	**Professional, scientific, & technical services**	**14**	**1 772**	**631**	**132**	**31**	**83.7**	**6.2**
541	Professional, scientific, & technical services	14	1 772	631	132	31	83.7	6.2
	BALANCE OF WASCO COUNTY, OR							
54	**Professional, scientific, & technical services**	**8**	**1 108**	**564**	**92**	**16**	**100.0**	**–**
541	Professional, scientific, & technical services	8	1 108	564	92	16	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF WASHINGTON COUNTY, OR							
54	**Professional, scientific, & technical services**	**422**	**183 771**	**80 144**	**17 708**	**1 994**	**42.0**	**7.4**
541	Professional, scientific, & technical services	422	183 771	80 144	17 708	1 994	42.0	7.4
5411	Legal services	35	5 960	2 026	448	70	56.9	6.0
54111	Offices of lawyers	34	D	D	D	b	D	D
541110	Offices of lawyers	34	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	69	12 733	5 177	1 110	191	53.1	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	69	12 733	5 177	1 110	191	53.1	7.8
541211	Offices of certified public accountants	43	10 114	4 071	877	130	50.1	9.0
541213	Tax return preparation services	11	1 365	469	119	42	38.8	–
541219	Other accounting services	14	D	D	D	a	D	D
5413	Architectural, engineering, & related services	70	D	D	D	f	D	D
54133	Engineering services	48	D	D	D	e	D	D
541330	Engineering services	48	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5414	Specialized design services	24	D	D	D	b	D	D
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5415	Computer systems design & related services	98	70 501	33 203	7 669	708	40.8	6.5
54151	Computer systems design & related services	98	70 501	33 203	7 669	708	40.8	6.5
541511	Custom computer programming services	54	D	D	D	e	D	D
541512	Computer systems design services	31	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	23	D	D	D	b	D	D
541519	Other computer related services	12	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	74	23 841	7 994	1 495	193	60.4	8.1
54161	Management consulting services	57	19 927	6 410	1 172	162	63.5	6.9
541611	Administrative management & general management consulting service	33	D	D	D	b	D	D
54169	Other scientific & technical consulting services	13	3 071	1 337	278	25	43.1	17.5
541690	Other scientific & technical consulting services	13	3 071	1 337	278	25	43.1	17.5
5418	Advertising & related services	20	4 418	1 274	227	42	47.2	7.9
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	22	8 469	2 800	597	146	33.0	.1
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	BALANCE OF YAMHILL COUNTY, OR							
54	**Professional, scientific, & technical services**	**28**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	28	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

OREGON

Albany is in Benton and Linn Counties.

Lake Oswego is in Clackamas, Multnomah, and Washington Counties.

Milwaukie is in Clackamas and Multnomah Counties.

Portland is in Clackamas, Multnomah, and Washington Counties.

Salem is in Marion and Polk Counties.

Tualatin is in Clackamas and Washington Counties.

Wilsonville is in Clackamas and Washington Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

OREGON

Eugene—Springfield, OR MSA

Lane County, OR

Medford—Ashland, OR MSA

Jackson County, OR

Portland—Vancouver, OR—WA PMSA

Clackamas County, OR

Columbia County, OR

Multnomah County, OR

Washington County, OR

Yamhill County, OR

Clark County, WA

Portland—Salem, OR—WA CMSA

Portland—Vancouver, OR—WA PMSA

Clackamas County, OR

Columbia County, OR

Multnomah County, OR

Washington County, OR

Yamhill County, OR

Clark County, WA

Salem, OR PMSA

Marion County, OR

Polk County, OR

Salem, OR PMSA

Marion County, OR

Polk County, OR

U.S. Census Bureau, 1997 Economic Census

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Professional, Scientific, and Technical Services

Geographic Area Series

U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

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required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PENNSYLVANIA							
54	**Professional, scientific, & technical services**	**23 184**	**26 240 308**	**10 448 289**	**2 388 691**	**235 025**	**16.6**	**6.6**
541	Professional, scientific, & technical services	23 184	26 240 308	10 448 289	2 388 691	235 025	16.6	6.6
5411	Legal services	6 992	5 580 290	2 221 578	497 157	46 483	18.4	4.4
54111	Offices of lawyers	6 508	5 369 187	2 147 038	479 546	43 766	18.3	4.4
541110	Offices of lawyers	6 508	5 369 187	2 147 038	479 546	43 766	18.3	4.4
5411101	Offices of lawyers (except legal aid societies)	6 508	5 369 187	2 147 038	479 546	43 766	18.3	4.4
54119	Other legal services	484	211 103	74 540	17 611	2 717	21.6	4.5
541191	Title abstract & settlement offices	391	158 422	58 926	14 160	2 210	21.6	4.5
541199	All other legal services	93	52 681	15 614	3 451	507	21.6	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	3 431	2 296 853	917 365	215 113	33 381	19.2	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	3 431	2 296 853	917 365	215 113	33 381	19.2	6.2
541211	Offices of certified public accountants	1 962	1 797 164	696 925	157 283	17 519	17.1	3.0
541213	Tax return preparation services	440	82 649	29 628	10 976	8 145	33.6	6.2
541214	Payroll services	110	203 970	100 435	25 047	3 413	5.6	22.6
541219	Other accounting services	919	213 070	90 377	21 807	4 304	43.9	16.8
5413	Architectural, engineering, & related services	3 583	6 414 891	2 771 309	640 455	58 166	14.0	4.1
54131	Architectural services	693	655 071	263 098	54 288	6 284	22.4	1.7
541310	Architectural services	693	655 071	263 098	54 288	6 284	22.4	1.7
54133	Engineering services	2 093	5 312 731	2 314 346	538 784	45 337	12.2	4.0
541330	Engineering services	2 093	5 312 731	2 314 346	538 784	45 337	12.2	4.0
54134	Drafting services	71	32 871	19 840	4 616	537	12.6	.9
541340	Drafting services	71	32 871	19 840	4 616	537	12.6	.9
54135	Building inspection services	123	39 363	16 665	3 501	693	28.7	19.7
541350	Building inspection services	123	39 363	16 665	3 501	693	28.7	19.7
54136	Geophysical surveying & mapping services	16	5 604	2 173	461	38	43.4	16.0
541360	Geophysical surveying & mapping services	16	5 604	2 173	461	38	43.4	16.0
54137	Surveying & mapping (except geophysical) services	324	66 823	28 346	6 210	1 213	48.6	4.7
541370	Surveying & mapping (except geophysical) services	324	66 823	28 346	6 210	1 213	48.6	4.7
54138	Testing laboratories	263	302 428	126 841	32 595	4 064	18.8	9.5
541380	Testing laboratories	263	302 428	126 841	32 595	4 064	18.8	9.5
5414	Specialized design services	823	451 068	151 656	33 900	4 366	38.1	4.8
54141	Interior design services	281	141 426	33 193	6 873	1 132	49.5	6.9
541410	Interior design services	281	141 426	33 193	6 873	1 132	49.5	6.9
54142	Industrial design services	48	81 076	50 170	12 104	1 343	15.6	1.2
541420	Industrial design services	48	81 076	50 170	12 104	1 343	15.6	1.2
54143	Graphic design services	474	219 532	64 449	14 036	1 801	38.3	4.9
541430	Graphic design services	474	219 532	64 449	14 036	1 801	38.3	4.9
5414301	Graphic design services (except commercial art & medical artists)	399	187 244	55 601	12 148	1 528	39.9	3.3
5414302	Commercial art	72	D	D	D	e	D	D
5414303	Medical artists	3	D	D	D	a	D	D
54149	Other specialized design services	20	9 034	3 844	887	90	56.6	–
541490	Other specialized design services	20	9 034	3 844	887	90	56.6	–
5415	Computer systems design & related services	2 426	4 858 117	1 931 264	431 905	35 029	10.1	8.9
54151	Computer systems design & related services	2 426	4 858 117	1 931 264	431 905	35 029	10.1	8.9
541511	Custom computer programming services	988	1 461 021	718 589	154 814	12 866	11.4	10.1
541512	Computer systems design services	1 084	2 871 129	1 025 232	237 622	18 943	9.4	4.9
5415121	Computer systems integrators	398	2 270 417	738 560	175 416	13 972	5.4	4.4
5415122	Computer systems consultants (except systems integrators)	686	600 712	286 672	62 206	4 971	24.4	6.8
541513	Computer facilities management services	60	280 620	117 503	23 419	1 960	.7	47.0
541519	Other computer related services	294	245 347	69 940	16 050	1 260	20.4	5.2
5416	Management, scientific, & technical consulting services	3 172	3 157 443	1 267 118	292 840	25 336	22.2	9.1
54161	Management consulting services	2 416	2 648 157	1 072 112	248 976	20 464	18.4	9.4
541611	Administrative management & general management consulting service	1 101	1 569 802	617 566	152 388	11 240	14.4	8.2
541612	Human resources & executive search consulting services	635	521 270	249 362	52 724	5 003	27.1	8.4
5416121	Actuarial consulting	52	65 399	31 646	7 338	557	13.3	2.3
5416122	Executive placement services	314	205 453	108 239	20 589	1 964	38.3	13.8
5416123	Human resources & personnel management consulting	269	250 418	109 477	24 797	2 482	21.5	5.6
541613	Marketing consulting services	429	271 190	99 899	20 045	1 863	31.9	19.3
541614	Process, physical distribution, & logistics consulting services	145	226 580	84 813	18 685	1 847	8.8	4.5
541618	Other management consulting services	106	59 315	20 472	5 134	511	20.3	24.0
54162	Environmental consulting services	333	293 599	106 006	24 140	2 714	52.7	7.2
541620	Environmental consulting services	333	293 599	106 006	24 140	2 714	52.7	7.2
54169	Other scientific & technical consulting services	423	215 687	89 000	19 724	2 158	27.5	8.2
541690	Other scientific & technical consulting services	423	215 687	89 000	19 724	2 158	27.5	8.2
5417	Scientific research & development services	286	1 105 257	379 398	96 316	6 993	6.6	10.5
54171	R&D in the physical, engineering, & life sciences	252	1 076 169	367 038	93 725	6 610	5.7	10.6
541710	R&D in the physical, engineering, & life sciences	252	1 076 169	367 038	93 725	6 610	5.7	10.6
5417101	R&D in the physical & engineering sciences	157	517 908	191 785	47 300	3 701	8.6	4.1
5417102	Research & development in the life sciences	95	558 261	175 253	46 425	2 909	3.0	16.6
54172	Research & development in the social sciences & humanities	34	29 088	12 360	2 591	383	40.6	7.2
541720	R&D in the social sciences & humanities	34	29 088	12 360	2 591	383	40.6	7.2

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PENNSYLVANIA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	1 499	1 704 908	562 372	123 100	15 739	24.5	7.0
54181	Advertising agencies	570	477 192	204 723	44 423	4 601	22.5	8.6
541810	Advertising agencies	570	477 192	204 723	44 423	4 601	22.5	8.6
54182	Public relations agencies	169	103 865	41 904	9 601	1 061	38.2	4.5
541820	Public relations agencies	169	103 865	41 904	9 601	1 061	38.2	4.5
54183	Media buying services	37	25 719	11 760	2 524	468	12.3	13.0
541830	Media buying services	37	25 719	11 760	2 524	468	12.3	13.0
54184	Media representatives	102	161 762	49 742	10 750	1 165	12.3	14.8
541840	Media representatives	102	161 762	49 742	10 750	1 165	12.3	14.8
5418401	Radio & television advertising representatives	44	62 606	21 531	4 537	498	8.4	6.6
5418402	Publishers' advertising representatives	58	99 156	28 211	6 213	667	14.8	20.1
54185	Display advertising	79	147 895	32 628	7 309	807	20.6	15.1
541850	Display advertising	79	147 895	32 628	7 309	807	20.6	15.1
5418501	Display advertising (except outdoor)	20	26 151	6 478	1 302	163	86.1	.6
5418502	Outdoor advertising services	59	121 744	26 150	6 007	644	6.5	18.2
54186	Direct mail advertising	171	538 319	175 073	38 412	5 598	20.9	1.6
541860	Direct mail advertising	171	538 319	175 073	38 412	5 598	20.9	1.6
54187	Advertising material distribution services	22	16 507	4 113	956	242	26.7	40.1
541870	Advertising material distribution services	22	16 507	4 113	956	242	26.7	40.1
54189	Other services related to advertising	349	233 649	42 429	9 125	1 797	43.3	3.8
541890	Other services related to advertising	349	233 649	42 429	9 125	1 797	43.3	3.8
5418901	Welcoming services	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	189	178 164	26 833	5 729	936	37.6	3.3
5418903	Sign painting & lettering shop	116	23 365	5 838	1 241	314	61.4	4.3
5418909	All other advertising	42	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	972	671 481	246 229	57 905	9 532	19.9	17.3
54191	Marketing research & public opinion polling	150	437 441	181 319	43 946	5 626	14.7	21.8
541910	Marketing research & public opinion polling	150	437 441	181 319	43 946	5 626	14.7	21.8
54192	Photographic services	678	186 736	47 557	10 113	3 152	31.5	7.8
541921	Photographic studios, portrait	544	148 011	36 769	7 765	2 721	29.0	5.7
541922	Commercial photography	134	38 725	10 788	2 348	431	41.2	16.0
54193	Translation & interpretation services	19	5 197	1 233	273	55	32.1	1.7
541930	Translation & interpretation services	19	5 197	1 233	273	55	32.1	1.7
54199	All other professional, scientific, & technical services	125	42 107	16 120	3 573	699	21.5	13.7
541990	All other professional, scientific, & technical services	125	42 107	16 120	3 573	699	21.5	13.7

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	PENNSYLVANIA								
54	**Professional, scientific, & technical services**	**223**	**489 098**	**454 117**	**214 975**	**50 758**	**5 590**	**8.1**	**8.4**
541	Professional, scientific, & technical services	223	489 098	454 117	214 975	50 758	5 590	8.1	8.4
5411	Legal services	100	72 479	71 575	48 578	10 841	1 312	3.4	6.9
54111	Offices of lawyers	100	72 479	71 575	48 578	10 841	1 312	3.4	6.9
541110	Offices of lawyers	100	72 479	71 575	48 578	10 841	1 312	3.4	6.9
5411102	Legal aid societies & similar legal services	100	72 479	71 575	48 578	10 841	1 312	3.4	6.9
5417	Scientific research & development services	123	416 619	382 542	166 397	39 917	4 278	8.9	8.7
54171	R&D in the physical, engineering, & life sciences	79	370 308	338 382	150 699	36 129	3 874	6.3	8.5
541710	R&D in the physical, engineering, & life sciences	79	370 308	338 382	150 699	36 129	3 874	6.3	8.5
5417101	R&D in the physical & engineering sciences	22	135 877	117 636	46 116	11 083	1 151	3.1	5.7
5417102	Research & development in the life sciences	57	234 431	220 746	104 583	25 046	2 723	8.1	10.1
54172	Research & development in the social sciences & humanities	44	46 311	44 160	15 698	3 788	404	29.9	9.8
541720	R&D in the social sciences & humanities	44	46 311	44 160	15 698	3 788	404	29.9	9.8

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALLENTOWN–BETHLEHEM–EASTON, PA MSA							
54	**Professional, scientific, & technical services**	**1 136**	**677 090**	**248 872**	**55 666**	**7 230**	**36.0**	**7.8**
541	Professional, scientific, & technical services	1 136	677 090	248 872	55 666	7 230	36.0	7.8
5411	Legal services	401	136 382	48 394	10 747	1 457	35.9	8.9
54111	Offices of lawyers	376	130 873	46 852	10 406	1 394	35.0	8.5
541110	Offices of lawyers	376	130 873	46 852	10 406	1 394	35.0	8.5
5411101	Offices of lawyers (except legal aid societies)	376	130 873	46 852	10 406	1 394	35.0	8.5
54119	Other legal services	25	5 509	1 542	341	63	59.1	17.6
541191	Title abstract & settlement offices	17	3 203	1 168	237	44	64.8	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	176	79 099	39 997	9 675	1 885	32.4	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	176	79 099	39 997	9 675	1 885	32.4	9.9
541211	Offices of certified public accountants	95	41 529	18 452	4 186	511	31.7	3.9
541213	Tax return preparation services	16	5 204	1 815	703	682	31.7	–
541219	Other accounting services	54	11 560	5 677	1 367	248	57.3	4.0
5413	Architectural, engineering, & related services	185	190 046	67 076	14 236	1 479	43.7	6.0
54131	Architectural services	35	21 111	8 657	1 887	208	28.9	1.0
541310	Architectural services	35	21 111	8 657	1 887	208	28.9	1.0
54133	Engineering services	111	152 899	49 998	10 736	1 063	48.0	6.5
541330	Engineering services	111	152 899	49 998	10 736	1 063	48.0	6.5
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54138	Testing laboratories	15	10 648	5 172	836	116	17.6	12.2
541380	Testing laboratories	15	10 648	5 172	836	116	17.6	12.2
5414	Specialized design services	38	11 712	3 762	857	149	62.2	6.8
54143	Graphic design services	24	7 010	1 790	420	80	81.2	.3
541430	Graphic design services	24	7 010	1 790	420	80	81.2	.3
5414301	Graphic design services (except commercial art & medical artists)	18	6 155	1 464	343	68	85.5	.3
5415	Computer systems design & related services	93	90 888	32 069	7 437	604	14.2	3.4
54151	Computer systems design & related services	93	90 888	32 069	7 437	604	14.2	3.4
541511	Custom computer programming services	33	35 918	20 624	4 721	318	15.5	.5
541512	Computer systems design services	43	48 682	8 641	2 054	213	10.6	.8
5415121	Computer systems integrators	17	37 654	5 789	1 450	140	3.3	–
5415122	Computer systems consultants (except systems integrators)	26	11 028	2 852	604	73	35.9	3.7
541519	Other computer related services	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	136	60 460	28 538	5 990	773	30.4	15.7
54161	Management consulting services	102	49 651	24 115	4 993	677	26.4	17.2
541611	Administrative management & general management consulting service	49	21 325	10 035	2 046	309	20.2	29.5
541612	Human resources & executive search consulting services	28	18 444	9 963	2 087	242	32.5	7.8
5416122	Executive placement services	11	4 620	2 030	400	64	55.7	2.0
5416123	Human resources & personnel management consulting	16	D	D	D	c	D	D
54162	Environmental consulting services	17	5 610	1 898	442	50	72.2	1.2
541620	Environmental consulting services	17	5 610	1 898	442	50	72.2	1.2
54169	Other scientific & technical consulting services	17	5 199	2 525	555	46	24.1	16.7
541690	Other scientific & technical consulting services	17	5 199	2 525	555	46	24.1	16.7
5417	Scientific research & development services	14	6 839	2 515	538	78	75.2	21.5
5418	Advertising & related services	48	85 622	22 499	5 296	575	43.2	6.7
54181	Advertising agencies	18	12 244	6 167	1 413	150	21.7	–
541810	Advertising agencies	18	12 244	6 167	1 413	150	21.7	–
54184	Media representatives	3	D	D	D	b	D	D
541840	Media representatives	3	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
54185	Display advertising	5	32 883	6 536	1 669	136	56.7	16.8
541850	Display advertising	5	32 883	6 536	1 669	136	56.7	16.8
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54186	Direct mail advertising	6	14 227	2 769	657	110	95.2	–
541860	Direct mail advertising	6	14 227	2 769	657	110	95.2	–
54189	Other services related to advertising	9	9 945	2 018	387	47	13.6	1.7
541890	Other services related to advertising	9	9 945	2 018	387	47	13.6	1.7
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	45	16 042	4 022	890	230	32.6	5.8
54192	Photographic services	33	8 012	1 987	443	134	39.3	6.9
541921	Photographic studios, portrait	28	6 411	1 691	408	122	45.8	5.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALTOONA, PA MSA							
54	**Professional, scientific, & technical services**	**181**	**151 560**	**53 515**	**12 104**	**1 838**	**18.1**	**1.7**
541	Professional, scientific, & technical services	181	151 560	53 515	12 104	1 838	18.1	1.7
5411	Legal services	61	18 914	5 644	1 157	248	44.6	1.9
54111	Offices of lawyers	59	D	D	D	c	D	D
541110	Offices of lawyers	59	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	59	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	10 752	5 543	1 345	339	35.4	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	10 752	5 543	1 345	339	35.4	10.1
541211	Offices of certified public accountants	18	8 679	4 902	1 099	158	35.7	12.4
541213	Tax return preparation services	10	1 547	472	198	162	17.5	–
5413	Architectural, engineering, & related services	28	22 699	11 092	2 290	320	27.3	3.1
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
54133	Engineering services	20	15 524	8 043	1 634	227	35.6	1.0
541330	Engineering services	20	15 524	8 043	1 634	227	35.6	1.0
5415	Computer systems design & related services	13	57 312	16 330	3 806	369	4.8	.2
54151	Computer systems design & related services	13	57 312	16 330	3 806	369	4.8	.2
541512	Computer systems design services	5	D	D	D	e	D	D
5415121	Computer systems integrators	4	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	13	4 718	2 408	411	50	23.8	1.1
54161	Management consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	16	31 940	11 058	2 766	420	5.2	.5
54186	Direct mail advertising	3	D	D	D	e	D	D
541860	Direct mail advertising	3	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	ERIE, PA MSA							
54	**Professional, scientific, & technical services**	**379**	**177 707**	**62 381**	**13 882**	**2 330**	**31.1**	**11.1**
541	Professional, scientific, & technical services	379	177 707	62 381	13 882	2 330	31.1	11.1
5411	Legal services	114	59 483	22 306	4 703	572	18.0	3.8
54111	Offices of lawyers	112	D	D	D	f	D	D
541110	Offices of lawyers	112	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	112	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	67	29 970	12 533	3 270	651	24.8	36.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	67	29 970	12 533	3 270	651	24.8	36.2
541211	Offices of certified public accountants	38	17 017	6 896	1 639	224	28.0	11.9
541213	Tax return preparation services	15	2 426	662	248	174	38.6	–
541219	Other accounting services	13	D	D	D	e	D	D
5413	Architectural, engineering, & related services	57	26 987	9 945	2 106	319	53.6	1.4
54131	Architectural services	11	5 258	1 765	316	62	60.5	–
541310	Architectural services	11	5 258	1 765	316	62	60.5	–
54133	Engineering services	33	13 383	5 463	1 162	150	60.3	2.1
541330	Engineering services	33	13 383	5 463	1 162	150	60.3	2.1
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5414	Specialized design services	15	6 903	1 868	440	83	33.8	1.1
54141	Interior design services	5	4 325	1 304	291	62	16.7	–
541410	Interior design services	5	4 325	1 304	291	62	16.7	–
54143	Graphic design services	9	D	D	D	a	D	D
541430	Graphic design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	28	8 464	3 204	791	106	36.8	12.3
54151	Computer systems design & related services	28	8 464	3 204	791	106	36.8	12.3
541512	Computer systems design services	12	4 717	1 397	350	49	49.2	16.2
5416	Management, scientific, & technical consulting services	35	12 494	4 506	826	185	54.6	5.2
54161	Management consulting services	26	8 127	3 099	569	109	54.0	7.9
54162	Environmental consulting services	7	D	D	D	b	D	D
541620	Environmental consulting services	7	D	D	D	b	D	D
5417	Scientific research & development services	4	D	D	D	b	D	D
5418	Advertising & related services	38	22 019	6 254	1 335	260	34.8	20.2
54181	Advertising agencies	14	9 303	4 013	849	110	20.1	17.4
541810	Advertising agencies	14	9 303	4 013	849	110	20.1	17.4
54189	Other services related to advertising	13	5 306	714	154	51	70.9	3.0
541890	Other services related to advertising	13	5 306	714	154	51	70.9	3.0
5419	Other professional, scientific, & technical services	21	D	D	D	c	D	D
54192	Photographic services	16	3 910	654	133	60	37.6	–
541921	Photographic studios, portrait	15	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HARRISBURG–LEBANON–CARLISLE, PA MSA							
54	**Professional, scientific, & technical services**	**1 106**	**934 318**	**372 741**	**82 623**	**9 966**	**19.4**	**5.9**
541	Professional, scientific, & technical services	1 106	934 318	372 741	82 623	9 966	19.4	5.9
5411	Legal services	334	256 487	96 522	19 519	2 148	16.3	6.0
54111	Offices of lawyers	318	253 589	95 190	19 226	2 100	16.3	5.9
541110	Offices of lawyers	318	253 589	95 190	19 226	2 100	16.3	5.9
5411101	Offices of lawyers (except legal aid societies)	318	253 589	95 190	19 226	2 100	16.3	5.9
54119	Other legal services	16	2 898	1 332	293	48	17.3	14.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	192	96 476	38 361	9 667	1 747	22.6	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	192	96 476	38 361	9 667	1 747	22.6	3.6
541211	Offices of certified public accountants	106	72 693	27 340	6 734	874	20.7	1.9
541213	Tax return preparation services	36	6 279	1 803	705	527	38.9	1.9
541219	Other accounting services	45	13 237	6 174	1 592	275	29.4	2.0
5413	Architectural, engineering, & related services	166	194 895	99 653	23 450	2 564	23.4	4.9
54131	Architectural services	28	23 754	7 532	1 677	221	48.7	2.4
541310	Architectural services	28	23 754	7 532	1 677	221	48.7	2.4
54133	Engineering services	96	154 325	85 763	20 292	2 093	18.8	3.1
541330	Engineering services	96	154 325	85 763	20 292	2 093	18.8	3.1
54135	Building inspection services	7	D	D	D	b	D	D
541350	Building inspection services	7	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	16	3 539	1 687	398	73	38.3	3.6
541370	Surveying & mapping (except geophysical) services	16	3 539	1 687	398	73	38.3	3.6
54138	Testing laboratories	17	9 043	3 029	734	115	29.1	39.6
541380	Testing laboratories	17	9 043	3 029	734	115	29.1	39.6
5414	Specialized design services	27	10 414	1 439	326	64	77.1	3.1
54141	Interior design services	11	6 518	604	128	28	83.2	–
541410	Interior design services	11	6 518	604	128	28	83.2	–
54143	Graphic design services	15	D	D	D	b	D	D
541430	Graphic design services	15	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5415	Computer systems design & related services	91	168 704	68 278	15 044	1 440	11.7	9.4
54151	Computer systems design & related services	91	168 704	68 278	15 044	1 440	11.7	9.4
541511	Custom computer programming services	40	62 269	32 132	6 148	759	5.1	.6
541512	Computer systems design services	36	92 185	31 046	8 003	590	14.3	13.7
5415121	Computer systems integrators	17	76 028	20 356	5 402	373	12.4	16.1
5415122	Computer systems consultants (except systems integrators)	19	16 157	10 690	2 601	217	22.9	2.3
541519	Other computer related services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	151	80 654	33 644	6 662	723	25.2	2.9
54161	Management consulting services	110	60 157	25 376	5 279	543	17.2	2.5
541611	Administrative management & general management consulting service	53	25 699	11 801	2 544	225	11.5	.5
541612	Human resources & executive search consulting services	28	14 073	7 755	1 595	150	28.9	.6
5416122	Executive placement services	16	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	10	12 222	3 452	644	103	1.8	6.8
541618	Other management consulting services	12	6 147	2 056	432	56	23.3	1.4
54162	Environmental consulting services	17	7 983	3 134	600	68	37.1	10.0
541620	Environmental consulting services	17	7 983	3 134	600	68	37.1	10.0
54169	Other scientific & technical consulting services	24	12 514	5 134	783	112	56.4	.6
541690	Other scientific & technical consulting services	24	12 514	5 134	783	112	56.4	.6
5417	Scientific research & development services	9	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	7	D	D	D	c	D	D
5418	Advertising & related services	84	77 619	23 168	5 156	670	24.2	8.2
54181	Advertising agencies	27	11 685	4 535	965	137	33.5	1.8
541810	Advertising agencies	27	11 685	4 535	965	137	33.5	1.8
54182	Public relations agencies	15	6 554	2 482	588	56	45.8	1.3
541820	Public relations agencies	15	6 554	2 482	588	56	45.8	1.3
54184	Media representatives	6	29 983	9 889	2 196	208	11.6	19.5
541840	Media representatives	6	29 983	9 889	2 196	208	11.6	19.5
5418401	Radio & television advertising representatives	2	D	D	D	b	D	D
5418402	Publishers' advertising representatives	4	D	D	D	c	D	D
54189	Other services related to advertising	24	D	D	D	c	D	D
541890	Other services related to advertising	24	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	15	14 570	1 988	435	79	18.2	–
5418903	Sign painting & lettering shop	8	1 526	301	66	16	55.2	–
5419	Other professional, scientific, & technical services	52	D	D	D	e	D	D
54192	Photographic services	42	9 617	1 970	417	250	30.3	1.9
541921	Photographic studios, portrait	33	7 369	1 343	270	224	25.1	2.1
541922	Commercial photography	9	2 248	627	147	26	47.6	1.2
54199	All other professional, scientific, & technical services	8	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JOHNSTOWN, PA MSA							
54	**Professional, scientific, & technical services**	**269**	**125 626**	**51 173**	**11 574**	**2 090**	**25.8**	**4.6**
541	Professional, scientific, & technical services	269	125 626	51 173	11 574	2 090	25.8	4.6
5411	Legal services	102	23 836	4 912	1 146	281	49.5	8.8
54111	Offices of lawyers	98	23 527	4 836	1 127	273	48.9	8.9
541110	Offices of lawyers	98	23 527	4 836	1 127	273	48.9	8.9
5411101	Offices of lawyers (except legal aid societies)	98	23 527	4 836	1 127	273	48.9	8.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	13 921	6 271	1 624	381	40.4	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	13 921	6 271	1 624	381	40.4	5.9
541211	Offices of certified public accountants	33	11 797	5 507	1 322	214	38.5	4.3
541213	Tax return preparation services	10	1 468	596	243	155	48.1	1.8
5413	Architectural, engineering, & related services	54	61 359	30 813	6 748	1 067	9.7	2.4
54131	Architectural services	4	4 768	1 737	378	53	30.8	–
541310	Architectural services	4	4 768	1 737	378	53	30.8	–
54133	Engineering services	28	43 532	23 308	4 980	745	7.9	2.2
541330	Engineering services	28	43 532	23 308	4 980	745	7.9	2.2
54138	Testing laboratories	8	11 397	5 157	1 254	218	5.2	4.7
541380	Testing laboratories	8	11 397	5 157	1 254	218	5.2	4.7
5414	Specialized design services	6	1 417	151	19	12	71.7	28.3
5415	Computer systems design & related services	16	13 254	5 186	1 218	114	21.1	1.4
54151	Computer systems design & related services	16	13 254	5 186	1 218	114	21.1	1.4
541512	Computer systems design services	7	8 882	3 188	868	71	17.3	–
5416	Management, scientific, & technical consulting services	15	2 858	1 352	263	98	42.3	6.5
5418	Advertising & related services	11	5 120	1 242	288	62	48.7	3.1
54189	Other services related to advertising	4	2 523	400	92	15	–	5.0
541890	Other services related to advertising	4	2 523	400	92	15	–	5.0
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	11	2 964	810	146	42	48.8	–
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	LANCASTER, PA MSA							
54	**Professional, scientific, & technical services**	**639**	**439 785**	**165 638**	**38 051**	**5 130**	**21.3**	**7.2**
541	Professional, scientific, & technical services	639	439 785	165 638	38 051	5 130	21.3	7.2
5411	Legal services	156	90 435	35 606	6 887	929	19.3	7.4
54111	Offices of lawyers	141	86 013	34 484	6 639	869	17.3	7.8
541110	Offices of lawyers	141	86 013	34 484	6 639	869	17.3	7.8
5411101	Offices of lawyers (except legal aid societies)	141	86 013	34 484	6 639	869	17.3	7.8
54119	Other legal services	15	4 422	1 122	248	60	58.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	122	51 637	19 169	5 220	1 013	24.2	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	122	51 637	19 169	5 220	1 013	24.2	3.0
541211	Offices of certified public accountants	65	42 496	15 893	4 125	554	18.6	2.5
541213	Tax return preparation services	17	D	D	D	e	D	D
541219	Other accounting services	38	D	D	D	c	D	D
5413	Architectural, engineering, & related services	104	112 558	43 222	11 409	1 368	15.7	5.6
54131	Architectural services	28	29 934	9 095	2 085	233	13.5	2.9
541310	Architectural services	28	29 934	9 095	2 085	233	13.5	2.9
54133	Engineering services	43	35 535	18 889	4 059	429	27.8	13.4
541330	Engineering services	43	35 535	18 889	4 059	429	27.8	13.4
54137	Surveying & mapping (except geophysical) services	11	4 084	2 063	541	68	14.0	17.5
541370	Surveying & mapping (except geophysical) services	11	4 084	2 063	541	68	14.0	17.5
54138	Testing laboratories	9	D	D	D	f	D	D
541380	Testing laboratories	9	D	D	D	f	D	D
5414	Specialized design services	27	13 016	3 522	627	108	26.5	1.8
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	17	9 379	2 710	458	81	28.3	2.4
541430	Graphic design services	17	9 379	2 710	458	81	28.3	2.4
5414301	Graphic design services (except commercial art & medical artists)	14	D	D	D	b	D	D
5415	Computer systems design & related services	50	47 813	20 836	4 792	413	18.9	18.2
54151	Computer systems design & related services	50	47 813	20 836	4 792	413	18.9	18.2
541511	Custom computer programming services	25	24 323	13 270	3 262	274	7.1	34.5
541512	Computer systems design services	19	22 999	7 416	1 500	135	30.7	1.4
5415121	Computer systems integrators	9	17 955	5 912	1 165	93	13.2	.5
5415122	Computer systems consultants (except systems integrators)	10	5 044	1 504	335	42	93.0	4.4
5416	Management, scientific, & technical consulting services	68	26 681	10 813	2 320	328	44.1	16.7
54161	Management consulting services	48	16 565	7 062	1 488	226	35.4	25.3
541612	Human resources & executive search consulting services	9	5 172	2 882	564	114	11.1	2.7
541613	Marketing consulting services	13	5 976	2 028	500	57	46.9	47.4
54162	Environmental consulting services	12	8 049	2 961	684	80	56.2	1.8
541620	Environmental consulting services	12	8 049	2 961	684	80	56.2	1.8

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LANCASTER, PA MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	68	79 280	28 307	5 888	731	22.2	2.3
54181	Advertising agencies	28	34 081	13 594	2 830	295	35.5	4.4
541810	Advertising agencies	28	34 081	13 594	2 830	295	35.5	4.4
54186	Direct mail advertising	8	D	D	D	c	D	D
541860	Direct mail advertising	8	D	D	D	c	D	D
54189	Other services related to advertising	19	17 482	3 823	831	155	14.4	–
541890	Other services related to advertising	19	17 482	3 823	831	155	14.4	–
5418902	Advertising specialties goods distributor	10	15 344	3 186	690	122	10.9	–
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	37	16 562	3 502	846	227	20.7	6.3
54192	Photographic services	30	14 983	3 293	805	201	19.6	1.1
541921	Photographic studios, portrait	26	12 527	2 298	511	155	14.3	1.3
541922	Commercial photography	4	2 456	995	294	46	46.7	–
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA							
54	**Professional, scientific, & technical services**	**63 083**	**78 862 142**	**30 606 649**	**6 810 220**	**569 807**	**18.1**	**8.7**
541	Professional, scientific, & technical services	63 083	78 862 142	30 606 649	6 810 220	569 807	18.1	8.7
5411	Legal services	16 697	21 225 029	7 438 693	1 605 331	130 834	16.1	4.6
54111	Offices of lawyers	16 051	20 705 313	7 260 575	1 566 856	126 295	16.0	4.6
541110	Offices of lawyers	16 051	20 705 313	7 260 575	1 566 856	126 295	16.0	4.6
5411101	Offices of lawyers (except legal aid societies)	16 051	20 705 313	7 260 575	1 566 856	126 295	16.0	4.6
54119	Other legal services	646	519 716	178 118	38 475	4 539	19.6	5.6
541191	Title abstract & settlement offices	478	D	D	D	h	D	D
541199	All other legal services	168	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7 898	9 214 861	3 680 281	828 818	100 782	16.4	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7 898	9 214 861	3 680 281	828 818	100 782	16.4	9.5
541211	Offices of certified public accountants	5 036	D	D	D	k	D	D
541213	Tax return preparation services	626	134 132	51 374	16 919	8 228	34.3	7.2
541214	Payroll services	271	2 166 463	1 201 513	257 829	37 407	9.3	16.3
541219	Other accounting services	1 965	D	D	D	i	D	D
5413	Architectural, engineering, & related services	6 467	7 527 335	2 960 504	659 402	61 013	22.4	5.7
54131	Architectural services	2 048	1 713 134	636 295	135 411	13 587	26.5	3.0
541310	Architectural services	2 048	1 713 134	636 295	135 411	13 587	26.5	3.0
54133	Engineering services	3 290	D	D	D	k	D	D
541330	Engineering services	3 290	D	D	D	k	D	D
54134	Drafting services	112	D	D	D	f	D	D
541340	Drafting services	112	D	D	D	f	D	D
54135	Building inspection services	260	D	D	D	f	D	D
541350	Building inspection services	260	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	441	D	D	D	g	D	D
541370	Surveying & mapping (except geophysical) services	441	D	D	D	g	D	D
54138	Testing laboratories	308	450 144	200 175	46 201	5 304	18.8	4.1
541380	Testing laboratories	308	450 144	200 175	46 201	5 304	18.8	4.1
5414	Specialized design services	3 881	D	D	D	j	D	D
54141	Interior design services	1 129	D	D	D	h	D	D
541410	Interior design services	1 129	D	D	D	h	D	D
54142	Industrial design services	153	D	D	D	f	D	D
541420	Industrial design services	153	D	D	D	f	D	D
54143	Graphic design services	2 304	D	D	D	j	D	D
541430	Graphic design services	2 304	D	D	D	j	D	D
5414301	Graphic design services (except commercial art & medical artists)	1 968	D	D	D	i	D	D
5414302	Commercial art	333	D	D	D	g	D	D
5414303	Medical artists	3	D	D	D	a	D	D
54149	Other specialized design services	295	139 250	45 506	9 307	1 055	38.3	11.4
541490	Other specialized design services	295	139 250	45 506	9 307	1 055	38.3	11.4
5415	Computer systems design & related services	10 844	12 379 588	5 276 637	1 204 104	82 340	19.3	12.9
54151	Computer systems design & related services	10 844	12 379 588	5 276 637	1 204 104	82 340	19.3	12.9
541511	Custom computer programming services	4 672	D	D	D	k	D	D
541512	Computer systems design services	4 521	D	D	D	k	D	D
5415121	Computer systems integrators	1 011	2 409 850	781 701	178 617	13 291	13.0	25.3
5415122	Computer systems consultants (except systems integrators)	3 510	D	D	D	j	D	D
541513	Computer facilities management services	150	D	D	D	h	D	D
541519	Other computer related services	1 501	D	D	D	i	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	9 083	10 079 189	4 348 227	914 222	63 296	21.3	8.8
54161	Management consulting services	7 280	D	D	D	I	D	D
541611	Administrative management & general management consulting service	2 901	D	D	D	k	D	D
541612	Human resources & executive search consulting services	2 117	D	D	D	j	D	D
5416121	Actuarial consulting	98	207 953	104 331	25 723	1 373	12.4	3.1
5416122	Executive placement services	1 361	1 308 282	663 344	124 755	8 515	28.5	7.3
5416123	Human resources & personnel management consulting	658	D	D	D	i	D	D
541613	Marketing consulting services	1 645	1 401 917	489 303	101 265	9 428	32.6	11.6
541614	Process, physical distribution, & logistics consulting services	309	298 121	98 506	20 202	2 021	16.6	3.3
541618	Other management consulting services	308	301 979	106 411	22 554	2 312	15.2	10.2
54162	Environmental consulting services	473	D	D	D	h	D	D
541620	Environmental consulting services	473	D	D	D	h	D	D
54169	Other scientific & technical consulting services	1 330	D	D	D	i	D	D
541690	Other scientific & technical consulting services	1 330	D	D	D	i	D	D
5417	Scientific research & development services	637	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	538	1 580 086	675 483	175 367	12 139	9.2	11.2
541710	R&D in the physical, engineering, & life sciences	538	1 580 086	675 483	175 367	12 139	9.2	11.2
5417101	R&D in the physical & engineering sciences	301	826 504	323 370	91 399	5 311	10.4	7.7
5417102	Research & development in the life sciences	237	753 582	352 113	83 968	6 828	7.9	15.1
54172	Research & development in the social sciences & humanities	99	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	99	D	D	D	g	D	D
5418	Advertising & related services	4 944	D	D	D	l	D	D
54181	Advertising agencies	1 794	D	D	D	k	D	D
541810	Advertising agencies	1 794	D	D	D	k	D	D
54182	Public relations agencies	1 137	1 277 966	544 909	117 926	8 855	20.9	6.0
541820	Public relations agencies	1 137	1 277 966	544 909	117 926	8 855	20.9	6.0
54183	Media buying services	134	D	D	D	g	D	D
541830	Media buying services	134	D	D	D	g	D	D
54184	Media representatives	368	D	D	D	i	D	D
541840	Media representatives	368	D	D	D	i	D	D
5418401	Radio & television advertising representatives	141	388 472	198 435	48 401	2 980	6.2	25.5
5418402	Publishers' advertising representatives	227	D	D	D	g	D	D
54185	Display advertising	197	707 248	132 362	29 914	5 206	12.0	3.0
541850	Display advertising	197	707 248	132 362	29 914	5 206	12.0	3.0
5418501	Display advertising (except outdoor)	95	545 418	93 033	21 822	4 533	11.0	1.7
5418502	Outdoor advertising services	102	161 830	39 329	8 092	673	15.1	7.3
54186	Direct mail advertising	444	D	D	D	j	D	D
541860	Direct mail advertising	444	D	D	D	j	D	D
54187	Advertising material distribution services	62	212 153	53 597	12 451	2 031	15.0	56.6
541870	Advertising material distribution services	62	212 153	53 597	12 451	2 031	15.0	56.6
54189	Other services related to advertising	808	1 011 650	201 939	44 681	6 843	31.8	8.8
541890	Other services related to advertising	808	1 011 650	201 939	44 681	6 843	31.8	8.8
5418902	Advertising specialties goods distributor	431	591 679	79 555	17 740	2 093	36.5	5.0
5418903	Sign painting & lettering shop	222	54 614	15 121	2 904	644	51.6	26.1
5418909	All other advertising	150	364 494	107 085	24 010	4 098	20.9	12.6
5419	Other professional, scientific, & technical services	2 632	3 367 261	1 160 743	235 130	24 871	17.1	10.3
54191	Marketing research & public opinion polling	718	2 403 666	868 261	174 985	16 454	11.6	11.2
541910	Marketing research & public opinion polling	718	2 403 666	868 261	174 985	16 454	11.6	11.2
54192	Photographic services	1 539	D	D	D	i	D	D
541921	Photographic studios, portrait	786	D	D	D	h	D	D
541922	Commercial photography	753	460 134	138 960	29 558	3 262	36.0	3.2
54193	Translation & interpretation services	99	67 949	26 058	4 954	695	12.7	32.4
541930	Translation & interpretation services	99	67 949	26 058	4 954	695	12.7	32.4
54199	All other professional, scientific, & technical services	276	D	D	D	g	D	D
541990	All other professional, scientific, & technical services	276	D	D	D	g	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Bergen–Passaic, NJ PMSA							
54	**Professional, scientific, & technical services**	**5 217**	**3 904 084**	**1 405 812**	**315 502**	**31 665**	**30.0**	**8.1**
541	Professional, scientific, & technical services	5 217	3 904 084	1 405 812	315 502	31 665	30.0	8.1
5411	Legal services	1 210	591 377	217 250	46 556	5 259	37.0	4.6
54111	Offices of lawyers	1 171	568 111	209 426	45 066	5 108	37.4	4.5
541110	Offices of lawyers	1 171	568 111	209 426	45 066	5 108	37.4	4.5
5411101	Offices of lawyers (except legal aid societies)	1 171	568 111	209 426	45 066	5 108	37.4	4.5
54119	Other legal services	39	23 266	7 824	1 490	151	27.2	7.0
541191	Title abstract & settlement offices	29	16 488	5 711	996	117	36.0	7.0
541199	All other legal services	10	6 778	2 113	494	34	5.9	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	678	341 533	134 958	33 127	4 284	32.4	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	678	341 533	134 958	33 127	4 284	32.4	7.5
541211	Offices of certified public accountants	431	203 372	77 890	18 277	1 897	40.8	7.4
541213	Tax return preparation services	41	11 197	4 328	1 473	922	26.6	7.2
541214	Payroll services	19	73 333	28 310	7 783	629	1.6	.9
541219	Other accounting services	187	53 631	24 430	5 594	836	43.6	17.2
5413	Architectural, engineering, & related services	549	538 436	222 376	51 808	4 467	28.1	7.0
54131	Architectural services	118	62 560	24 955	5 661	579	35.4	3.2
541310	Architectural services	118	62 560	24 955	5 661	579	35.4	3.2
54133	Engineering services	327	414 369	169 845	39 819	3 162	26.4	7.9
541330	Engineering services	327	414 369	169 845	39 819	3 162	26.4	7.9
54135	Building inspection services	22	D	D	D	b	D	D
541350	Building inspection services	22	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	39	11 143	6 466	1 255	174	32.1	6.3
541370	Surveying & mapping (except geophysical) services	39	11 143	6 466	1 255	174	32.1	6.3
54138	Testing laboratories	30	44 816	19 283	4 630	498	31.8	1.7
541380	Testing laboratories	30	44 816	19 283	4 630	498	31.8	1.7
5414	Specialized design services	244	116 108	31 854	6 942	842	27.1	12.6
54141	Interior design services	60	27 435	4 189	848	167	34.1	33.9
541410	Interior design services	60	27 435	4 189	848	167	34.1	33.9
54142	Industrial design services	15	9 543	3 406	795	76	8.4	.1
541420	Industrial design services	15	9 543	3 406	795	76	8.4	.1
54143	Graphic design services	154	74 613	22 554	4 860	547	27.8	7.1
541430	Graphic design services	154	74 613	22 554	4 860	547	27.8	7.1
5414301	Graphic design services (except commercial art & medical artists)	132	64 666	19 464	4 123	436	28.3	8.1
5414302	Commercial art	21	D	D	D	c	D	D
54149	Other specialized design services	15	4 517	1 705	439	52	13.5	2.3
541490	Other specialized design services	15	4 517	1 705	439	52	13.5	2.3
5415	Computer systems design & related services	1 094	709 647	288 689	60 212	5 019	31.0	9.9
54151	Computer systems design & related services	1 094	709 647	288 689	60 212	5 019	31.0	9.9
541511	Custom computer programming services	454	329 083	147 528	30 873	2 666	22.2	8.5
541512	Computer systems design services	471	311 394	112 983	23 561	1 857	39.8	10.5
5415121	Computer systems integrators	104	146 709	48 774	10 858	853	25.8	10.8
5415122	Computer systems consultants (except systems integrators)	367	164 685	64 209	12 703	1 004	52.3	10.2
541519	Other computer related services	150	39 764	18 003	3 779	290	56.4	12.7
5416	Management, scientific, & technical consulting services	783	583 085	215 359	52 010	4 556	41.1	8.4
54161	Management consulting services	640	503 436	184 036	45 873	3 909	41.8	8.7
541611	Administrative management & general management consulting service	253	208 872	82 404	22 341	1 376	53.4	6.1
541612	Human resources & executive search consulting services	167	110 155	43 542	10 685	1 035	31.5	3.2
5416121	Actuarial consulting	15	10 171	4 861	937	59	29.5	–
5416122	Executive placement services	107	49 404	28 435	4 747	479	46.9	3.2
5416123	Human resources & personnel management consulting	45	50 580	10 246	5 001	497	16.8	3.8
541613	Marketing consulting services	162	106 656	29 804	6 203	608	48.1	7.9
541614	Process, physical distribution, & logistics consulting services	33	32 713	14 811	3 500	392	15.2	5.5
541618	Other management consulting services	25	45 040	13 475	3 144	498	17.1	38.2
54162	Environmental consulting services	34	24 523	7 048	1 628	173	50.2	3.7
541620	Environmental consulting services	34	24 523	7 048	1 628	173	50.2	3.7
54169	Other scientific & technical consulting services	109	55 126	24 275	4 509	474	30.7	7.9
541690	Other scientific & technical consulting services	109	55 126	24 275	4 509	474	30.7	7.9
5417	Scientific research & development services	60	80 613	32 578	8 016	670	22.2	21.5
54171	R&D in the physical, engineering, & life sciences	56	79 875	32 255	7 952	664	21.8	21.7
541710	R&D in the physical, engineering, & life sciences	56	79 875	32 255	7 952	664	21.8	21.7
5417102	Research & development in the life sciences	36	64 282	26 611	6 695	506	14.5	24.6

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Bergen–Passaic, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	397	586 220	174 483	38 103	4 449	23.4	11.3
54181	Advertising agencies	130	144 211	56 692	10 642	971	13.5	30.0
541810	Advertising agencies	130	144 211	56 692	10 642	971	13.5	30.0
54182	Public relations agencies	59	56 051	18 602	4 153	422	41.8	8.8
541820	Public relations agencies	59	56 051	18 602	4 153	422	41.8	8.8
54184	Media representatives	36	35 385	12 227	2 578	228	15.5	17.1
541840	Media representatives	36	35 385	12 227	2 578	228	15.5	17.1
5418402	Publishers' advertising representatives	26	28 123	9 143	1 983	167	19.3	20.9
54185	Display advertising	23	55 185	12 970	2 667	190	14.5	2.6
541850	Display advertising	23	55 185	12 970	2 667	190	14.5	2.6
5418501	Display advertising (except outdoor)	11	38 686	7 474	1 479	107	16.3	3.2
5418502	Outdoor advertising services	12	16 499	5 496	1 188	83	10.3	1.1
54186	Direct mail advertising	51	197 044	48 915	11 938	1 782	18.7	2.9
541860	Direct mail advertising	51	197 044	48 915	11 938	1 782	18.7	2.9
54187	Advertising material distribution services	10	15 489	6 015	1 795	226	58.4	18.1
541870	Advertising material distribution services	10	15 489	6 015	1 795	226	58.4	18.1
54189	Other services related to advertising	84	81 784	18 526	4 221	622	42.7	2.8
541890	Other services related to advertising	84	81 784	18 526	4 221	622	42.7	2.8
5418902	Advertising specialties goods distributor	43	47 941	7 748	1 617	240	54.9	2.9
5418903	Sign painting & lettering shop	24	4 538	1 480	224	51	71.2	11.2
5418909	All other advertising	17	29 305	9 298	2 380	331	18.5	1.4
5419	Other professional, scientific, & technical services	202	357 065	88 265	18 728	2 119	11.7	2.5
54191	Marketing research & public opinion polling	79	317 976	76 472	16 172	1 704	9.6	2.2
541910	Marketing research & public opinion polling	79	317 976	76 472	16 172	1 704	9.6	2.2
54192	Photographic services	92	28 519	8 242	1 940	327	31.6	3.4
541921	Photographic studios, portrait	56	13 360	3 225	794	193	47.0	5.1
541922	Commercial photography	36	15 159	5 017	1 146	134	18.1	1.9
54199	All other professional, scientific, & technical services	25	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	25	D	D	D	b	D	D
	Bridgeport, CT PMSA							
54	**Professional, scientific, & technical services**	**1 142**	**855 538**	**329 241**	**68 887**	**7 407**	**27.2**	**5.9**
541	Professional, scientific, & technical services	1 142	855 538	329 241	68 887	7 407	27.2	5.9
5411	Legal services	362	208 958	87 216	16 516	1 842	29.3	3.0
54111	Offices of lawyers	353	206 680	86 229	16 349	1 813	29.3	3.1
541110	Offices of lawyers	353	206 680	86 229	16 349	1 813	29.3	3.1
5411101	Offices of lawyers (except legal aid societies)	353	206 680	86 229	16 349	1 813	29.3	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	143	96 890	42 209	9 585	1 139	25.4	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	143	96 890	42 209	9 585	1 139	25.4	2.4
541211	Offices of certified public accountants	91	45 113	20 931	4 362	445	44.1	4.2
541213	Tax return preparation services	16	D	D	D	e	D	D
541214	Payroll services	4	D	D	D	e	D	D
541219	Other accounting services	32	D	D	D	b	D	D
5413	Architectural, engineering, & related services	152	113 299	49 042	11 612	1 126	42.3	1.6
54131	Architectural services	28	26 396	9 945	1 718	190	33.7	.3
541310	Architectural services	28	26 396	9 945	1 718	190	33.7	.3
54133	Engineering services	90	63 748	28 549	7 597	636	53.6	1.9
541330	Engineering services	90	63 748	28 549	7 597	636	53.6	1.9
54135	Building inspection services	6	D	D	D	b	D	D
541350	Building inspection services	6	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	11	10 514	3 860	952	96	11.3	1.3
541370	Surveying & mapping (except geophysical) services	11	10 514	3 860	952	96	11.3	1.3
54138	Testing laboratories	16	10 757	5 720	1 084	179	33.6	–
541380	Testing laboratories	16	10 757	5 720	1 084	179	33.6	–
5414	Specialized design services	62	34 538	11 651	2 344	231	35.9	1.6
54141	Interior design services	16	D	D	D	b	D	D
541410	Interior design services	16	D	D	D	b	D	D
54143	Graphic design services	44	27 216	9 754	2 053	167	24.2	.5
541430	Graphic design services	44	27 216	9 754	2 053	167	24.2	.5
5414301	Graphic design services (except commercial art & medical artists)	36	23 345	8 244	1 605	151	26.4	–
5414302	Commercial art	8	3 871	1 510	448	16	10.8	3.6
5415	Computer systems design & related services	159	155 704	66 144	13 742	1 287	19.1	9.3
54151	Computer systems design & related services	159	155 704	66 144	13 742	1 287	19.1	9.3
541511	Custom computer programming services	72	71 315	31 274	6 735	760	14.8	4.1
541512	Computer systems design services	70	72 909	28 718	5 643	455	24.3	12.3
5415121	Computer systems integrators	29	46 543	17 117	3 413	291	12.0	2.8
5415122	Computer systems consultants (except systems integrators)	41	26 366	11 601	2 230	164	45.9	29.1
541519	Other computer related services	14	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Bridgeport, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	153	99 800	40 321	8 727	855	29.5	16.2
54161	Management consulting services	126	79 485	30 826	6 530	608	26.9	13.4
541611	Administrative management & general management consulting service	42	32 052	13 989	2 764	333	18.4	17.7
541612	Human resources & executive search consulting services	34	16 840	5 900	1 128	121	33.2	13.7
5416122	Executive placement services	23	12 859	4 247	772	98	35.1	18.0
5416123	Human resources & personnel management consulting	11	3 981	1 653	356	23	27.2	–
541613	Marketing consulting services	41	26 263	9 785	2 325	126	27.4	9.7
54162	Environmental consulting services	10	11 143	5 999	1 393	101	16.8	40.9
541620	Environmental consulting services	10	11 143	5 999	1 393	101	16.8	40.9
54169	Other scientific & technical consulting services	17	9 172	3 496	804	146	67.7	10.5
541690	Other scientific & technical consulting services	17	9 172	3 496	804	146	67.7	10.5
5417	Scientific research & development services	14	D	D	D	b	D	D
5418	Advertising & related services	58	73 136	15 249	2 376	339	25.1	8.9
54182	Public relations agencies	6	5 117	896	170	20	100.0	–
541820	Public relations agencies	6	5 117	896	170	20	100.0	–
54186	Direct mail advertising	17	50 096	9 021	1 201	181	20.2	3.1
541860	Direct mail advertising	17	50 096	9 021	1 201	181	20.2	3.1
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	39	D	D	D	f	D	D
54191	Marketing research & public opinion polling	18	60 248	12 947	3 025	449	7.4	–
541910	Marketing research & public opinion polling	18	60 248	12 947	3 025	449	7.4	–
54192	Photographic services	21	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	Danbury, CT PMSA							
54	**Professional, scientific, & technical services**	**711**	**436 054**	**175 064**	**37 064**	**3 554**	**31.1**	**14.4**
541	Professional, scientific, & technical services	711	436 054	175 064	37 064	3 554	31.1	14.4
5411	Legal services	142	56 660	21 232	4 497	532	36.7	11.0
54111	Offices of lawyers	141	D	D	D	f	D	D
541110	Offices of lawyers	141	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	141	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	99	36 409	17 108	3 300	552	34.7	18.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	99	36 409	17 108	3 300	552	34.7	18.7
541211	Offices of certified public accountants	56	18 038	6 712	1 546	199	45.8	3.4
541213	Tax return preparation services	15	D	D	D	c	D	D
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	88	92 642	39 115	10 858	831	17.4	6.6
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	48	61 242	27 092	8 050	434	19.3	9.5
541330	Engineering services	48	61 242	27 092	8 050	434	19.3	9.5
54135	Building inspection services	11	D	D	D	b	D	D
541350	Building inspection services	11	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	9	1 826	898	213	34	79.3	10.0
541370	Surveying & mapping (except geophysical) services	9	1 826	898	213	34	79.3	10.0
54138	Testing laboratories	5	D	D	D	e	D	D
541380	Testing laboratories	5	D	D	D	e	D	D
5414	Specialized design services	47	17 812	4 384	906	108	28.4	3.1
54143	Graphic design services	38	15 542	3 777	755	86	24.3	3.5
541430	Graphic design services	38	15 542	3 777	755	86	24.3	3.5
5414301	Graphic design services (except commercial art & medical artists)	29	D	D	D	b	D	D
5414302	Commercial art	9	D	D	D	a	D	D
5415	Computer systems design & related services	125	85 718	45 044	8 270	704	32.8	25.7
54151	Computer systems design & related services	125	85 718	45 044	8 270	704	32.8	25.7
541511	Custom computer programming services	59	59 974	34 784	6 273	495	19.9	31.1
541512	Computer systems design services	48	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	35	D	D	D	b	D	D
541519	Other computer related services	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	135	69 570	25 830	4 757	391	46.1	5.5
54161	Management consulting services	108	61 861	23 064	4 214	345	43.3	6.1
541611	Administrative management & general management consulting service	43	28 773	11 107	1 998	139	35.7	6.6
541612	Human resources & executive search consulting services	28	D	D	D	c	D	D
5416122	Executive placement services	12	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	14	D	D	D	a	D	D
541613	Marketing consulting services	32	D	D	D	b	D	D
54169	Other scientific & technical consulting services	23	D	D	D	b	D	D
541690	Other scientific & technical consulting services	23	D	D	D	b	D	D
5417	Scientific research & development services	7	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Danbury, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	41	31 486	8 055	1 486	168	26.2	50.6
54181	Advertising agencies	16	12 428	4 498	827	93	27.4	27.5
541810	Advertising agencies	16	12 428	4 498	827	93	27.4	27.5
54189	Other services related to advertising	8	1 921	460	95	17	50.3	–
541890	Other services related to advertising	8	1 921	460	95	17	50.3	–
5419	Other professional, scientific, & technical services	27	D	D	D	c	D	D
54191	Marketing research & public opinion polling	9	14 743	4 168	623	62	56.5	2.6
541910	Marketing research & public opinion polling	9	14 743	4 168	623	62	56.5	2.6
54192	Photographic services	17	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
541922	Commercial photography	7	D	D	D	b	D	D
	Dutchess County, NY PMSA							
54	**Professional, scientific, & technical services**	**591**	**284 339**	**113 589**	**24 461**	**3 149**	**35.5**	**11.9**
541	Professional, scientific, & technical services	591	284 339	113 589	24 461	3 149	35.5	11.9
5411	Legal services	189	84 977	24 854	4 992	757	36.5	12.5
54111	Offices of lawyers	179	D	D	D	f	D	D
541110	Offices of lawyers	179	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	179	D	D	D	f	D	D
54119	Other legal services	10	D	D	D	b	D	D
541191	Title abstract & settlement offices	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	67	22 590	8 514	2 074	559	41.1	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	67	22 590	8 514	2 074	559	41.1	6.4
541211	Offices of certified public accountants	37	D	D	D	c	D	D
541213	Tax return preparation services	11	D	D	D	e	D	D
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	86	31 254	13 679	3 165	446	63.6	4.7
54133	Engineering services	39	D	D	D	e	D	D
541330	Engineering services	39	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	19	3 092	1 156	222	84	70.5	14.1
541370	Surveying & mapping (except geophysical) services	19	3 092	1 156	222	84	70.5	14.1
5414	Specialized design services	28	D	D	D	b	D	D
54143	Graphic design services	20	D	D	D	b	D	D
541430	Graphic design services	20	D	D	D	b	D	D
5415	Computer systems design & related services	94	93 415	49 069	10 641	907	14.2	19.3
54151	Computer systems design & related services	94	93 415	49 069	10 641	907	14.2	19.3
541511	Custom computer programming services	28	D	D	D	f	D	D
541512	Computer systems design services	45	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	34	D	D	D	e	D	D
541519	Other computer related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	77	22 954	9 509	1 845	206	56.0	3.7
54161	Management consulting services	51	D	D	D	c	D	D
541611	Administrative management & general management consulting service	25	D	D	D	b	D	D
541612	Human resources & executive search consulting services	12	D	D	D	b	D	D
54169	Other scientific & technical consulting services	16	D	D	D	b	D	D
541690	Other scientific & technical consulting services	16	D	D	D	b	D	D
5418	Advertising & related services	24	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	19	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Jersey City, NJ PMSA							
54	**Professional, scientific, & technical services**	**977**	**931 650**	**342 819**	**73 740**	**7 208**	**20.2**	**28.1**
541	Professional, scientific, & technical services	977	931 650	342 819	73 740	7 208	20.2	28.1
5411	Legal services	295	144 731	49 889	11 501	1 386	28.7	6.9
54111	Offices of lawyers	290	143 246	49 501	11 435	1 367	28.6	6.9
541110	Offices of lawyers	290	143 246	49 501	11 435	1 367	28.6	6.9
5411101	Offices of lawyers (except legal aid societies)	290	143 246	49 501	11 435	1 367	28.6	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	112	223 981	72 711	18 222	1 564	6.7	88.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	112	223 981	72 711	18 222	1 564	6.7	88.8
541211	Offices of certified public accountants	54	D	D	D	c	D	D
541213	Tax return preparation services	15	D	D	D	c	D	D
541214	Payroll services	4	D	D	D	f	D	D
541219	Other accounting services	39	D	D	D	c	D	D
5413	Architectural, engineering, & related services	80	56 202	16 934	3 602	427	45.9	3.9
54131	Architectural services	21	22 521	5 964	1 083	138	13.6	2.3
541310	Architectural services	21	22 521	5 964	1 083	138	13.6	2.3
54133	Engineering services	42	27 336	8 103	1 931	192	77.6	5.7
541330	Engineering services	42	27 336	8 103	1 931	192	77.6	5.7
54135	Building inspection services	4	D	D	D	b	D	D
541350	Building inspection services	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
5414	Specialized design services	51	D	D	D	c	D	D
54143	Graphic design services	28	9 446	2 669	631	72	32.3	19.8
541430	Graphic design services	28	9 446	2 669	631	72	32.3	19.8
5414301	Graphic design services (except commercial art & medical artists)	25	D	D	D	b	D	D
5415	Computer systems design & related services	241	228 314	99 827	21 147	1 524	24.1	15.0
54151	Computer systems design & related services	241	228 314	99 827	21 147	1 524	24.1	15.0
541511	Custom computer programming services	113	110 999	48 616	10 916	794	15.8	3.6
541512	Computer systems design services	88	53 574	24 713	4 689	344	65.7	8.2
5415122	Computer systems consultants (except systems integrators)	76	46 539	22 527	4 278	308	72.1	7.0
541519	Other computer related services	32	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	103	170 807	63 528	11 100	1 153	9.5	4.5
54161	Management consulting services	79	155 124	58 174	10 197	1 026	8.1	1.1
541611	Administrative management & general management consulting service	38	51 190	19 706	1 429	139	8.1	2.0
541612	Human resources & executive search consulting services	20	80 592	33 021	7 469	784	6.1	.6
5416121	Actuarial consulting	3	D	D	D	b	D	D
5416122	Executive placement services	9	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	8	D	D	D	f	D	D
541618	Other management consulting services	7	18 168	3 962	956	79	.2	–
54169	Other scientific & technical consulting services	18	12 616	4 379	699	88	10.1	44.8
541690	Other scientific & technical consulting services	18	12 616	4 379	699	88	10.1	44.8
5417	Scientific research & development services	8	D	D	D	b	D	D
5418	Advertising & related services	59	71 821	27 125	5 351	759	33.0	2.2
54181	Advertising agencies	15	12 707	4 045	820	113	31.8	1.2
541810	Advertising agencies	15	12 707	4 045	820	113	31.8	1.2
54182	Public relations agencies	8	5 525	2 731	342	36	51.0	2.1
541820	Public relations agencies	8	5 525	2 731	342	36	51.0	2.1
54186	Direct mail advertising	11	42 418	16 869	3 319	541	20.5	–
541860	Direct mail advertising	11	42 418	16 869	3 319	541	20.5	–
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	28	D	D	D	c	D	D
54191	Marketing research & public opinion polling	5	D	D	D	c	D	D
541910	Marketing research & public opinion polling	5	D	D	D	c	D	D
54192	Photographic services	19	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
541922	Commercial photography	8	2 226	857	202	34	67.5	4.4

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Middlesex–Somerset–Hunterdon, NJ PMSA							
54	**Professional, scientific, & technical services**	**4 676**	**6 881 835**	**2 872 034**	**667 778**	**60 045**	**16.7**	**7.0**
541	Professional, scientific, & technical services	4 676	6 881 835	2 872 034	667 778	60 045	16.7	7.0
5411	Legal services	786	536 888	244 209	47 782	4 585	27.7	3.5
54111	Offices of lawyers	756	522 077	237 507	46 418	4 443	28.3	3.5
541110	Offices of lawyers	756	522 077	237 507	46 418	4 443	28.3	3.5
5411101	Offices of lawyers (except legal aid societies)	756	522 077	237 507	46 418	4 443	28.3	3.5
54119	Other legal services	30	14 811	6 702	1 364	142	8.9	3.9
541191	Title abstract & settlement offices	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	401	499 370	262 112	58 335	13 435	45.6	14.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	401	499 370	262 112	58 335	13 435	45.6	14.8
541211	Offices of certified public accountants	254	204 024	85 496	17 565	1 798	21.5	16.6
541213	Tax return preparation services	34	6 059	2 245	644	311	42.5	16.2
541214	Payroll services	17	266 970	166 170	38 117	11 038	63.5	13.5
541219	Other accounting services	96	22 317	8 201	2 009	288	52.2	13.0
5413	Architectural, engineering, & related services	525	1 054 671	339 778	76 511	6 394	11.8	1.9
54131	Architectural services	63	40 914	15 682	3 651	391	27.6	1.7
541310	Architectural services	63	40 914	15 682	3 651	391	27.6	1.7
54133	Engineering services	342	912 051	278 401	62 578	4 872	10.8	2.0
541330	Engineering services	342	912 051	278 401	62 578	4 872	10.8	2.0
54135	Building inspection services	25	6 845	3 648	714	96	12.2	–
541350	Building inspection services	25	6 845	3 648	714	96	12.2	–
54137	Surveying & mapping (except geophysical) services	46	23 934	11 924	2 532	328	11.7	1.5
541370	Surveying & mapping (except geophysical) services	46	23 934	11 924	2 532	328	11.7	1.5
54138	Testing laboratories	38	69 482	29 454	6 876	689	13.8	1.8
541380	Testing laboratories	38	69 482	29 454	6 876	689	13.8	1.8
5414	Specialized design services	137	52 527	16 513	2 914	433	40.4	4.2
54141	Interior design services	29	10 139	1 748	339	75	60.1	7.3
541410	Interior design services	29	10 139	1 748	339	75	60.1	7.3
54143	Graphic design services	97	38 828	13 830	2 433	341	32.2	3.8
541430	Graphic design services	97	38 828	13 830	2 433	341	32.2	3.8
5414301	Graphic design services (except commercial art & medical artists)	91	36 818	13 196	2 328	329	28.5	4.0
5415	Computer systems design & related services	1 756	3 292 776	1 451 738	353 977	22 004	10.3	6.5
54151	Computer systems design & related services	1 756	3 292 776	1 451 738	353 977	22 004	10.3	6.5
541511	Custom computer programming services	827	1 047 740	545 820	116 854	7 877	15.0	6.0
541512	Computer systems design services	679	1 467 350	686 744	178 741	10 813	9.2	9.5
5415121	Computer systems integrators	109	268 968	80 713	17 532	1 396	8.2	26.7
5415122	Computer systems consultants (except systems integrators)	570	1 198 382	606 031	161 209	9 417	9.4	5.6
541513	Computer facilities management services	20	D	D	D	g	D	D
541519	Other computer related services	230	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	651	656 559	272 825	59 775	6 011	20.0	9.8
54161	Management consulting services	467	542 468	225 165	49 172	5 163	16.1	8.7
541611	Administrative management & general management consulting service	183	244 735	98 609	19 163	1 306	12.1	4.0
541612	Human resources & executive search consulting services	125	102 891	50 529	12 842	749	25.4	4.9
5416121	Actuarial consulting	6	D	D	D	c	D	D
5416122	Executive placement services	74	29 971	14 452	2 466	348	55.6	1.3
5416123	Human resources & personnel management consulting	45	D	D	D	c	D	D
541613	Marketing consulting services	90	99 125	49 139	11 119	2 515	16.7	30.1
541614	Process, physical distribution, & logistics consulting services	38	67 696	20 189	4 564	500	8.2	1.4
541618	Other management consulting services	31	28 021	6 699	1 484	93	34.7	6.0
54162	Environmental consulting services	49	39 442	15 250	3 517	349	36.3	23.1
541620	Environmental consulting services	49	39 442	15 250	3 517	349	36.3	23.1
54169	Other scientific & technical consulting services	135	74 649	32 410	7 086	499	39.0	10.4
541690	Other scientific & technical consulting services	135	74 649	32 410	7 086	499	39.0	10.4
5417	Scientific research & development services	91	409 216	160 074	41 439	3 744	8.1	15.2
54171	R&D in the physical, engineering, & life sciences	85	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	85	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	44	D	D	D	f	D	D
5417102	Research & development in the life sciences	41	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities	6	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	6	D	D	D	g	D	D
5418	Advertising & related services	226	253 555	81 834	18 113	2 351	42.0	7.3
54181	Advertising agencies	81	61 165	27 524	5 619	604	22.8	8.3
541810	Advertising agencies	81	61 165	27 524	5 619	604	22.8	8.3
54182	Public relations agencies	43	15 563	6 421	1 355	125	33.4	4.5
541820	Public relations agencies	43	15 563	6 421	1 355	125	33.4	4.5
54184	Media representatives	15	29 984	14 903	4 028	350	14.7	2.5
541840	Media representatives	15	29 984	14 903	4 028	350	14.7	2.5
5418402	Publishers' advertising representatives	12	D	D	D	e	D	D
54186	Direct mail advertising	28	51 267	13 319	2 797	625	59.0	17.1
541860	Direct mail advertising	28	51 267	13 319	2 797	625	59.0	17.1
54187	Advertising material distribution services	6	31 855	11 771	2 717	425	19.8	–
541870	Advertising material distribution services	6	31 855	11 771	2 717	425	19.8	–
54189	Other services related to advertising	44	D	D	D	c	D	D
541890	Other services related to advertising	44	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	27	57 072	6 153	1 198	165	76.3	2.2
5418903	Sign painting & lettering shop	15	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Middlesex–Somerset–Hunterdon, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	103	126 273	42 951	8 932	1 088	15.4	4.4
54191	Marketing research & public opinion polling	30	92 092	32 604	6 561	739	12.8	5.1
541910	Marketing research & public opinion polling	30	92 092	32 604	6 561	739	12.8	5.1
54192	Photographic services	54	15 377	4 382	929	204	43.9	5.1
541921	Photographic studios, portrait	46	12 271	3 420	685	170	50.2	5.1
541922	Commercial photography	8	3 106	962	244	34	19.2	5.1
54199	All other professional, scientific, & technical services	15	17 313	5 578	1 349	133	3.2	–
541990	All other professional, scientific, & technical services	15	17 313	5 578	1 349	133	3.2	–
	Monmouth–Ocean, NJ PMSA							
54	**Professional, scientific, & technical services**	**3 026**	**1 807 986**	**768 716**	**172 847**	**17 617**	**28.1**	**10.6**
541	Professional, scientific, & technical services	3 026	1 807 986	768 716	172 847	17 617	28.1	10.6
5411	Legal services	775	379 406	160 825	32 686	3 894	27.9	6.2
54111	Offices of lawyers	735	357 046	153 288	30 816	3 673	28.2	6.6
541110	Offices of lawyers	735	357 046	153 288	30 816	3 673	28.2	6.6
5411101	Offices of lawyers (except legal aid societies)	735	357 046	153 288	30 816	3 673	28.2	6.6
54119	Other legal services	40	22 360	7 537	1 870	221	23.1	.8
541191	Title abstract & settlement offices	34	20 876	7 087	1 788	202	20.4	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	403	134 064	60 708	13 039	2 221	39.1	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	403	134 064	60 708	13 039	2 221	39.1	8.4
541211	Offices of certified public accountants	247	88 738	34 763	7 782	974	43.3	5.7
541213	Tax return preparation services	35	D	D	D	f	D	D
541219	Other accounting services	109	D	D	D	e	D	D
5413	Architectural, engineering, & related services	387	371 230	165 257	36 279	3 797	26.3	16.7
54131	Architectural services	69	20 027	7 111	1 408	224	68.3	12.2
541310	Architectural services	69	20 027	7 111	1 408	224	68.3	12.2
54133	Engineering services	231	326 620	147 223	32 380	3 232	22.2	17.8
541330	Engineering services	231	326 620	147 223	32 380	3 232	22.2	17.8
54135	Building inspection services	27	4 796	1 642	312	56	51.2	9.2
541350	Building inspection services	27	4 796	1 642	312	56	51.2	9.2
54137	Surveying & mapping (except geophysical) services	49	12 745	6 041	1 364	209	55.5	6.0
541370	Surveying & mapping (except geophysical) services	49	12 745	6 041	1 364	209	55.5	6.0
54138	Testing laboratories	8	6 836	3 083	779	69	27.4	3.6
541380	Testing laboratories	8	6 836	3 083	779	69	27.4	3.6
5414	Specialized design services	100	38 541	9 194	1 976	270	36.7	7.8
54141	Interior design services	30	9 752	2 292	488	58	55.6	3.7
541410	Interior design services	30	9 752	2 292	488	58	55.6	3.7
54143	Graphic design services	60	25 058	5 964	1 372	171	28.1	7.6
541430	Graphic design services	60	25 058	5 964	1 372	171	28.1	7.6
5414301	Graphic design services (except commercial art & medical artists)	52	D	D	D	c	D	D
5414302	Commercial art	8	D	D	D	b	D	D
5415	Computer systems design & related services	677	431 791	200 272	43 397	3 589	24.0	13.4
54151	Computer systems design & related services	677	431 791	200 272	43 397	3 589	24.0	13.4
541511	Custom computer programming services	277	226 206	118 521	25 499	2 139	12.1	18.1
541512	Computer systems design services	294	173 831	67 077	14 674	1 185	36.2	7.6
5415121	Computer systems integrators	62	56 637	18 391	4 583	399	29.3	10.0
5415122	Computer systems consultants (except systems integrators)	232	117 194	48 686	10 091	786	39.5	6.5
541519	Other computer related services	94	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	413	164 092	64 170	12 806	1 286	50.8	7.5
54161	Management consulting services	312	114 837	44 623	8 671	876	56.3	6.8
541611	Administrative management & general management consulting service	121	46 334	19 505	3 944	352	42.3	6.0
541612	Human resources & executive search consulting services	84	D	D	D	c	D	D
5416122	Executive placement services	52	18 139	6 443	1 076	155	72.8	8.7
5416123	Human resources & personnel management consulting	25	D	D	D	b	D	D
541613	Marketing consulting services	66	26 898	7 753	1 467	126	75.4	4.3
541618	Other management consulting services	19	D	D	D	b	D	D
54162	Environmental consulting services	36	25 662	9 148	2 127	222	35.2	14.5
541620	Environmental consulting services	36	25 662	9 148	2 127	222	35.2	14.5
54169	Other scientific & technical consulting services	65	23 593	10 399	2 008	188	41.0	3.0
541690	Other scientific & technical consulting services	65	23 593	10 399	2 008	188	41.0	3.0
5417	Scientific research & development services	31	151 732	70 942	24 047	1 160	2.0	2.5
54171	R&D in the physical, engineering, & life sciences	27	150 780	70 566	23 986	1 146	1.9	2.2
541710	R&D in the physical, engineering, & life sciences	27	150 780	70 566	23 986	1 146	1.9	2.2
5417101	R&D in the physical & engineering sciences	21	D	D	D	g	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Monmouth–Ocean, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	158	103 347	25 420	5 953	810	36.7	15.3
54181	Advertising agencies	51	15 912	6 734	1 703	170	57.5	3.1
541810	Advertising agencies	51	15 912	6 734	1 703	170	57.5	3.1
54182	Public relations agencies	18	6 986	1 885	482	49	75.8	3.9
541820	Public relations agencies	18	6 986	1 885	482	49	75.8	3.9
54185	Display advertising	11	9 125	2 179	431	40	26.2	4.6
541850	Display advertising	11	9 125	2 179	431	40	26.2	4.6
54186	Direct mail advertising	19	D	D	D	e	D	D
541860	Direct mail advertising	19	D	D	D	e	D	D
54189	Other services related to advertising	41	25 927	3 375	768	121	35.5	3.8
541890	Other services related to advertising	41	25 927	3 375	768	121	35.5	3.8
5418902	Advertising specialties goods distributor	19	20 622	1 956	441	73	37.4	–
5418903	Sign painting & lettering shop	18	4 542	1 139	252	42	29.9	21.8
5419	Other professional, scientific, & technical services	82	33 783	11 928	2 664	590	29.5	7.8
54191	Marketing research & public opinion polling	14	D	D	D	e	D	D
541910	Marketing research & public opinion polling	14	D	D	D	e	D	D
54192	Photographic services	58	13 546	3 691	779	174	36.0	18.9
541921	Photographic studios, portrait	39	8 557	2 191	447	115	42.3	8.9
541922	Commercial photography	19	4 989	1 500	332	59	25.2	35.9
54199	All other professional, scientific, & technical services	10	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	10	D	D	D	b	D	D
	Nassau–Suffolk, NY PMSA							
54	**Professional, scientific, & technical services**	**9 464**	**5 982 250**	**2 198 947**	**483 506**	**55 636**	**32.1**	**8.7**
541	Professional, scientific, & technical services	9 464	5 982 250	2 198 947	483 506	55 636	32.1	8.7
5411	Legal services	2 813	1 735 134	617 897	136 881	14 681	30.7	4.8
54111	Offices of lawyers	2 645	1 573 516	564 545	125 185	13 364	32.5	4.7
541110	Offices of lawyers	2 645	1 573 516	564 545	125 185	13 364	32.5	4.7
5411101	Offices of lawyers (except legal aid societies)	2 645	1 573 516	564 545	125 185	13 364	32.5	4.7
54119	Other legal services	168	161 618	53 352	11 696	1 317	13.5	5.9
541191	Title abstract & settlement offices	126	136 549	44 562	9 761	1 059	12.6	6.1
541199	All other legal services	42	25 069	8 790	1 935	258	18.2	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 815	933 774	375 351	83 668	11 778	33.1	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 815	933 774	375 351	83 668	11 778	33.1	11.5
541211	Offices of certified public accountants	1 242	615 809	216 792	48 713	5 719	38.3	8.3
541213	Tax return preparation services	121	25 438	8 815	2 922	1 094	52.1	4.2
541214	Payroll services	48	170 874	104 024	22 017	3 183	2.8	21.9
541219	Other accounting services	404	121 653	45 720	10 016	1 782	45.6	14.9
5413	Architectural, engineering, & related services	938	711 371	303 134	67 258	6 877	33.4	7.0
54131	Architectural services	265	124 189	41 921	8 906	1 092	43.4	5.5
541310	Architectural services	265	124 189	41 921	8 906	1 092	43.4	5.5
54133	Engineering services	485	427 547	189 291	42 231	3 822	36.7	9.5
541330	Engineering services	485	427 547	189 291	42 231	3 822	36.7	9.5
54134	Drafting services	33	D	D	D	c	D	D
541340	Drafting services	33	D	D	D	c	D	D
54135	Building inspection services	39	D	D	D	c	D	D
541350	Building inspection services	39	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	69	23 430	10 419	2 289	330	42.2	2.4
541370	Surveying & mapping (except geophysical) services	69	23 430	10 419	2 289	330	42.2	2.4
54138	Testing laboratories	47	116 624	53 998	12 293	1 395	7.2	1.4
541380	Testing laboratories	47	116 624	53 998	12 293	1 395	7.2	1.4
5414	Specialized design services	417	172 965	39 820	8 532	1 141	49.6	7.4
54141	Interior design services	159	64 761	11 073	2 073	379	50.3	7.5
541410	Interior design services	159	64 761	11 073	2 073	379	50.3	7.5
54142	Industrial design services	20	D	D	D	b	D	D
541420	Industrial design services	20	D	D	D	b	D	D
54143	Graphic design services	214	85 496	24 018	5 211	614	55.4	7.1
541430	Graphic design services	214	85 496	24 018	5 211	614	55.4	7.1
5414301	Graphic design services (except commercial art & medical artists)	170	68 112	18 982	4 205	511	51.3	6.5
5414302	Commercial art	44	17 384	5 036	1 006	103	71.6	9.6
54149	Other specialized design services	24	D	D	D	b	D	D
541490	Other specialized design services	24	D	D	D	b	D	D
5415	Computer systems design & related services	1 257	772 554	328 907	70 433	5 814	39.4	14.2
54151	Computer systems design & related services	1 257	772 554	328 907	70 433	5 814	39.4	14.2
541511	Custom computer programming services	492	383 097	194 290	41 850	3 202	32.0	7.6
541512	Computer systems design services	553	319 509	105 757	21 926	1 999	45.2	22.7
5415121	Computer systems integrators	168	212 783	61 158	13 066	1 201	33.9	29.9
5415122	Computer systems consultants (except systems integrators)	385	106 726	44 599	8 860	798	67.8	8.3
541519	Other computer related services	199	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Nassau–Suffolk, NY PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	1 183	597 960	219 890	45 803	4 681	38.6	8.0
54161	Management consulting services	917	405 882	152 153	31 147	3 152	41.9	8.6
541611	Administrative management & general management consulting service	406	166 185	70 701	15 208	1 551	33.5	13.0
541612	Human resources & executive search consulting services	236	116 961	47 374	8 934	916	58.0	5.2
5416121	Actuarial consulting	16	D	D	D	b	D	D
5416122	Executive placement services	151	72 091	29 909	5 241	513	57.1	6.6
5416123	Human resources & personnel management consulting	69	D	D	D	e	D	D
541613	Marketing consulting services	176	72 231	18 698	3 766	336	50.2	6.3
541614	Process, physical distribution, & logistics consulting services	40	21 982	6 090	1 282	124	32.5	3.3
541618	Other management consulting services	59	28 523	9 290	1 957	225	10.4	6.8
54162	Environmental consulting services	85	114 757	36 220	8 241	814	26.8	6.6
541620	Environmental consulting services	85	114 757	36 220	8 241	814	26.8	6.6
54169	Other scientific & technical consulting services	181	77 321	31 517	6 415	715	39.0	7.3
541690	Other scientific & technical consulting services	181	77 321	31 517	6 415	715	39.0	7.3
5417	Scientific research & development services	66	89 069	33 479	8 339	618	13.4	22.5
54171	R&D in the physical, engineering, & life sciences	56	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	56	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	36	D	D	D	e	D	D
5417102	Research & development in the life sciences	20	D	D	D	e	D	D
5418	Advertising & related services	642	736 277	196 864	44 071	7 060	19.8	10.0
54181	Advertising agencies	226	117 894	44 655	9 597	1 049	26.4	12.5
541810	Advertising agencies	226	117 894	44 655	9 597	1 049	26.4	12.5
54182	Public relations agencies	89	32 508	10 803	2 096	236	54.1	10.5
541820	Public relations agencies	89	32 508	10 803	2 096	236	54.1	10.5
54183	Media buying services	12	D	D	D	b	D	D
541830	Media buying services	12	D	D	D	b	D	D
54184	Media representatives	38	102 502	13 620	2 987	235	9.7	6.7
541840	Media representatives	38	102 502	13 620	2 987	235	9.7	6.7
5418401	Radio & television advertising representatives	13	12 805	4 464	998	96	26.2	–
5418402	Publishers' advertising representatives	25	89 697	9 156	1 989	139	7.3	7.7
54185	Display advertising	29	55 602	7 005	1 418	623	18.5	1.1
541850	Display advertising	29	55 602	7 005	1 418	623	18.5	1.1
5418501	Display advertising (except outdoor)	14	D	D	D	f	D	D
54186	Direct mail advertising	74	195 992	65 194	14 832	2 444	18.0	22.2
541860	Direct mail advertising	74	195 992	65 194	14 832	2 444	18.0	22.2
54187	Advertising material distribution services	13	D	D	D	c	D	D
541870	Advertising material distribution services	13	D	D	D	c	D	D
54189	Other services related to advertising	161	D	D	D	g	D	D
541890	Other services related to advertising	161	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	94	D	D	D	e	D	D
5418903	Sign painting & lettering shop	40	D	D	D	b	D	D
5418909	All other advertising	25	D	D	D	g	D	D
5419	Other professional, scientific, & technical services	333	233 146	83 605	18 521	2 986	27.0	7.8
54191	Marketing research & public opinion polling	74	130 510	56 153	12 662	1 925	17.1	6.3
541910	Marketing research & public opinion polling	74	130 510	56 153	12 662	1 925	17.1	6.3
54192	Photographic services	205	70 242	16 814	3 520	745	50.2	5.4
541921	Photographic studios, portrait	131	D	D	D	f	D	D
541922	Commercial photography	74	D	D	D	c	D	D
54193	Translation & interpretation services	6	D	D	D	b	D	D
541930	Translation & interpretation services	6	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	48	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	48	D	D	D	e	D	D
	New Haven–Meriden, CT PMSA							
54	**Professional, scientific, & technical services**	**1 407**	**948 746**	**371 080**	**78 808**	**8 788**	**31.9**	**6.2**

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	New Haven–Meriden, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	1 407	948 746	371 080	78 808	8 788	31.9	6.2
5411	Legal services	514	294 453	117 221	23 925	2 613	23.7	3.8
54111	Offices of lawyers	511	294 230	117 145	23 907	2 610	23.7	3.8
541110	Offices of lawyers	511	294 230	117 145	23 907	2 610	23.7	3.8
5411101	Offices of lawyers (except legal aid societies)	511	294 230	117 145	23 907	2 610	23.7	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	192	94 396	37 506	8 010	1 260	40.0	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	192	94 396	37 506	8 010	1 260	40.0	9.7
541211	Offices of certified public accountants	132	70 477	29 051	5 967	760	39.4	6.5
541213	Tax return preparation services	13	2 736	1 012	397	268	29.1	1.9
541219	Other accounting services	47	21 183	7 443	1 646	232	43.4	21.4
5413	Architectural, engineering, & related services	220	184 320	76 721	16 455	1 712	43.3	3.6
54131	Architectural services	69	61 471	22 243	4 123	424	32.4	2.6
541310	Architectural services	69	61 471	22 243	4 123	424	32.4	2.6
54133	Engineering services	110	104 103	45 974	10 711	1 084	51.1	4.7
541330	Engineering services	110	104 103	45 974	10 711	1 084	51.1	4.7
54135	Building inspection services	11	D	D	D	b	D	D
541350	Building inspection services	11	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	14	2 796	1 119	215	35	44.5	3.8
541370	Surveying & mapping (except geophysical) services	14	2 796	1 119	215	35	44.5	3.8
54138	Testing laboratories	14	12 998	6 388	1 247	138	34.8	.1
541380	Testing laboratories	14	12 998	6 388	1 247	138	34.8	.1
5414	Specialized design services	47	18 320	6 955	1 500	227	50.7	1.9
54143	Graphic design services	34	D	D	D	c	D	D
541430	Graphic design services	34	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	28	D	D	D	c	D	D
5415	Computer systems design & related services	150	105 789	46 114	10 875	752	40.0	14.2
54151	Computer systems design & related services	150	105 789	46 114	10 875	752	40.0	14.2
541511	Custom computer programming services	65	D	D	D	e	D	D
541512	Computer systems design services	66	51 701	17 679	4 459	368	31.6	26.8
5415121	Computer systems integrators	26	37 156	11 120	3 180	268	19.5	35.1
5415122	Computer systems consultants (except systems integrators)	40	14 545	6 559	1 279	100	62.5	5.7
541519	Other computer related services	19	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	153	91 508	34 271	7 090	769	32.8	8.4
54161	Management consulting services	128	78 586	29 718	6 099	678	32.5	9.4
541611	Administrative management & general management consulting service	49	D	D	D	c	D	D
541612	Human resources & executive search consulting services	34	17 575	8 321	1 392	189	68.2	1.1
5416122	Executive placement services	22	13 891	6 104	959	122	73.3	–
541613	Marketing consulting services	30	23 603	7 763	1 579	187	16.3	13.8
541614	Process, physical distribution, & logistics consulting services	9	13 097	3 034	724	70	2.2	2.0
541618	Other management consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	17	9 646	3 129	739	63	17.9	.3
541690	Other scientific & technical consulting services	17	9 646	3 129	739	63	17.9	.3
5417	Scientific research & development services	23	45 515	23 961	5 555	329	11.2	.4
54171	R&D in the physical, engineering, & life sciences	22	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	22	D	D	D	e	D	D
5417102	Research & development in the life sciences	15	39 797	20 967	4 984	284	8.0	.4
5418	Advertising & related services	65	102 121	24 778	4 687	973	22.6	6.6
54181	Advertising agencies	28	17 905	5 132	1 072	119	50.0	19.6
541810	Advertising agencies	28	17 905	5 132	1 072	119	50.0	19.6
54185	Display advertising	6	9 992	2 088	448	54	8.2	–
541850	Display advertising	6	9 992	2 088	448	54	8.2	–
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54186	Direct mail advertising	12	53 920	11 885	1 707	682	12.1	6.0
541860	Direct mail advertising	12	53 920	11 885	1 707	682	12.1	6.0
54189	Other services related to advertising	16	D	D	D	c	D	D
541890	Other services related to advertising	16	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	43	12 324	3 553	711	153	43.0	15.6
54192	Photographic services	29	7 446	1 500	276	84	42.9	14.2
541921	Photographic studios, portrait	21	4 748	897	167	57	37.2	22.2
541922	Commercial photography	8	2 698	603	109	27	53.0	–

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	New York, NY PMSA							
54	**Professional, scientific, & technical services**	**24 511**	**43 493 669**	**16 577 880**	**3 700 269**	**275 541**	**14.0**	**9.3**
541	Professional, scientific, & technical services	24 511	43 493 669	16 577 880	3 700 269	275 541	14.0	9.3
5411	Legal services	6 672	14 671 423	4 843 686	1 062 586	74 947	11.0	4.7
54111	Offices of lawyers	6 443	14 448 620	4 770 355	1 046 570	73 051	10.8	4.7
541110	Offices of lawyers	6 443	14 448 620	4 770 355	1 046 570	73 051	10.8	4.7
5411101	Offices of lawyers (except legal aid societies)	6 443	14 448 620	4 770 355	1 046 570	73 051	10.8	4.7
54119	Other legal services	229	222 803	73 331	16 016	1 896	23.4	5.2
541191	Title abstract & settlement offices	144	144 931	50 124	9 809	1 175	25.2	6.6
541199	All other legal services	85	77 872	23 207	6 207	721	20.2	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 687	5 140 584	2 030 003	461 310	49 228	9.7	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 687	5 140 584	2 030 003	461 310	49 228	9.7	7.1
541211	Offices of certified public accountants	1 652	3 874 085	1 279 194	300 670	25 514	9.2	6.9
541213	Tax return preparation services	231	51 871	19 618	6 724	3 075	31.0	7.6
541214	Payroll services	116	899 164	620 840	130 302	16 882	2.2	6.1
541219	Other accounting services	688	315 464	110 351	23 614	3 757	32.9	13.3
5413	Architectural, engineering, & related services	2 055	3 136 711	1 224 915	267 335	23 952	17.8	4.8
54131	Architectural services	1 028	1 113 505	422 794	90 581	8 612	22.4	2.7
541310	Architectural services	1 028	1 113 505	422 794	90 581	8 612	22.4	2.7
54133	Engineering services	800	1 869 569	727 297	160 720	13 512	14.0	5.7
541330	Engineering services	800	1 869 569	727 297	160 720	13 512	14.0	5.7
54134	Drafting services	34	37 079	23 097	5 183	484	8.4	2.5
541340	Drafting services	34	37 079	23 097	5 183	484	8.4	2.5
54135	Building inspection services	60	D	D	D	c	D	D
541350	Building inspection services	60	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	65	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	65	D	D	D	e	D	D
54138	Testing laboratories	65	59 972	26 693	5 902	740	38.1	14.4
541380	Testing laboratories	65	59 972	26 693	5 902	740	38.1	14.4
5414	Specialized design services	2 202	1 829 984	540 982	117 226	10 743	28.7	7.0
54141	Interior design services	641	549 594	128 520	25 451	2 503	30.1	5.7
541410	Interior design services	641	549 594	128 520	25 451	2 503	30.1	5.7
54142	Industrial design services	70	73 264	27 108	5 916	501	13.9	8.7
541420	Industrial design services	70	73 264	27 108	5 916	501	13.9	8.7
54143	Graphic design services	1 279	1 094 286	348 366	78 199	6 909	28.1	7.0
541430	Graphic design services	1 279	1 094 286	348 366	78 199	6 909	28.1	7.0
5414301	Graphic design services (except commercial art & medical artists)	1 100	914 146	303 000	68 807	5 892	28.5	7.3
5414302	Commercial art	178	D	D	D	g	D	D
54149	Other specialized design services	212	112 840	36 988	7 660	830	37.0	12.2
541490	Other specialized design services	212	112 840	36 988	7 660	830	37.0	12.2
5415	Computer systems design & related services	3 344	4 007 547	1 650 319	371 620	24 602	20.4	21.3
54151	Computer systems design & related services	3 344	4 007 547	1 650 319	371 620	24 602	20.4	21.3
541511	Custom computer programming services	1 464	1 881 074	849 329	192 714	11 803	17.7	20.5
541512	Computer systems design services	1 350	1 728 805	625 250	140 925	10 167	22.1	25.0
5415121	Computer systems integrators	271	861 502	252 728	63 087	4 781	9.3	40.1
5415122	Computer systems consultants (except systems integrators)	1 079	867 303	372 522	77 838	5 386	34.9	10.0
541513	Computer facilities management services	51	186 004	67 209	16 949	1 093	9.7	11.1
541519	Other computer related services	479	211 664	108 531	21 032	1 539	39.2	7.9
5416	Management, scientific, & technical consulting services	3 536	5 304 208	2 409 342	497 639	29 961	16.2	10.4
54161	Management consulting services	2 948	4 954 783	2 271 814	465 798	27 359	15.3	10.0
541611	Administrative management & general management consulting service	1 138	2 907 503	1 382 893	280 202	14 635	8.1	9.6
541612	Human resources & executive search consulting services	961	1 283 049	634 050	133 072	8 258	22.1	9.7
5416121	Actuarial consulting	29	109 847	56 366	12 781	789	12.2	5.4
5416122	Executive placement services	663	887 464	451 732	87 912	5 207	22.6	8.0
5416123	Human resources & personnel management consulting	269	285 738	125 952	32 379	2 262	24.5	16.5
541613	Marketing consulting services	664	559 421	177 730	36 893	3 045	38.4	14.3
541614	Process, physical distribution, & logistics consulting services	83	65 219	24 593	4 712	454	22.9	5.3
541618	Other management consulting services	102	139 591	52 548	10 919	967	7.7	5.3
54162	Environmental consulting services	94	62 563	26 608	6 208	705	37.5	9.5
541620	Environmental consulting services	94	62 563	26 608	6 208	705	37.5	9.5
54169	Other scientific & technical consulting services	494	286 862	110 920	25 633	1 897	26.9	16.6
541690	Other scientific & technical consulting services	494	286 862	110 920	25 633	1 897	26.9	16.6
5417	Scientific research & development services	174	320 277	123 725	28 127	1 880	11.9	30.2
54171	R&D in the physical, engineering, & life sciences	129	248 084	94 718	21 948	1 452	13.5	21.0
541710	R&D in the physical, engineering, & life sciences	129	248 084	94 718	21 948	1 452	13.5	21.0
5417101	R&D in the physical & engineering sciences	68	90 067	28 722	6 064	436	27.8	19.1
5417102	Research & development in the life sciences	61	158 017	65 996	15 884	1 016	5.4	22.1
54172	Research & development in the social sciences & humanities	45	72 193	29 007	6 179	428	6.4	61.7
541720	R&D in the social sciences & humanities	45	72 193	29 007	6 179	428	6.4	61.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	New York, NY PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	2 520	7 610 682	3 271 412	794 547	49 196	10.8	13.9
54181	Advertising agencies	914	4 085 079	2 054 719	512 703	27 646	6.2	14.2
541810	Advertising agencies	914	4 085 079	2 054 719	512 703	27 646	6.2	14.2
54182	Public relations agencies	759	1 066 125	470 799	102 402	7 367	16.4	5.8
541820	Public relations agencies	759	1 066 125	470 799	102 402	7 367	16.4	5.8
54183	Media buying services	92	325 526	137 116	31 971	1 846	6.4	7.8
541830	Media buying services	92	325 526	137 116	31 971	1 846	6.4	7.8
54184	Media representatives	204	631 838	256 289	64 247	3 781	9.7	20.8
541840	Media representatives	204	631 838	256 289	64 247	3 781	9.7	20.8
5418401	Radio & television advertising representatives	94	357 273	185 632	45 615	2 662	5.3	26.6
5418402	Publishers' advertising representatives	110	274 565	70 657	18 632	1 119	15.3	13.3
54185	Display advertising	84	429 449	60 774	14 392	1 176	12.4	3.9
541850	Display advertising	84	429 449	60 774	14 392	1 176	12.4	3.9
5418501	Display advertising (except outdoor)	42	346 796	41 658	10 532	881	12.5	1.7
5418502	Outdoor advertising services	42	82 653	19 116	3 860	295	12.4	13.1
54186	Direct mail advertising	151	521 423	195 402	47 968	4 031	19.7	10.3
541860	Direct mail advertising	151	521 423	195 402	47 968	4 031	19.7	10.3
54187	Advertising material distribution services	23	137 636	26 961	5 540	960	9.8	82.4
541870	Advertising material distribution services	23	137 636	26 961	5 540	960	9.8	82.4
54189	Other services related to advertising	293	413 606	69 352	15 324	2 389	34.7	17.9
541890	Other services related to advertising	293	413 606	69 352	15 324	2 389	34.7	17.9
5418902	Advertising specialties goods distributor	148	228 490	26 090	6 187	653	35.5	10.4
5418903	Sign painting & lettering shop	69	25 848	7 261	1 352	295	37.5	37.6
5418909	All other advertising	74	D	D	D	g	D	D
5419	Other professional, scientific, & technical services	1 321	1 472 253	483 496	99 879	11 032	22.7	9.1
54191	Marketing research & public opinion polling	303	831 621	287 699	60 298	6 162	16.5	9.9
541910	Marketing research & public opinion polling	303	831 621	287 699	60 298	6 162	16.5	9.9
54192	Photographic services	837	509 180	149 061	30 850	3 600	34.3	2.6
541921	Photographic studios, portrait	322	129 855	34 399	6 705	1 124	36.7	2.8
541922	Commercial photography	515	379 325	114 662	24 145	2 476	33.4	2.6
54193	Translation & interpretation services	67	58 712	23 191	4 399	601	11.7	37.0
541930	Translation & interpretation services	67	58 712	23 191	4 399	601	11.7	37.0
54199	All other professional, scientific, & technical services	114	72 740	23 545	4 332	669	21.0	23.3
541990	All other professional, scientific, & technical services	114	72 740	23 545	4 332	669	21.0	23.3
	Newark, NJ PMSA							
54	**Professional, scientific, & technical services**	**6 804**	**7 958 263**	**3 214 398**	**707 523**	**62 207**	**18.3**	**7.0**
541	Professional, scientific, & technical services	6 804	7 958 263	3 214 398	707 523	62 207	18.3	7.0
5411	Legal services	1 869	1 818 673	788 853	160 333	14 464	20.5	3.3
54111	Offices of lawyers	1 804	1 781 463	774 665	157 281	14 023	20.4	3.0
541110	Offices of lawyers	1 804	1 781 463	774 665	157 281	14 023	20.4	3.0
5411101	Offices of lawyers (except legal aid societies)	1 804	1 781 463	774 665	157 281	14 023	20.4	3.0
54119	Other legal services	65	37 210	14 188	3 052	441	23.1	13.4
541191	Title abstract & settlement offices	54	33 797	13 679	2 948	419	16.9	14.6
541199	All other legal services	11	3 413	509	104	22	83.9	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	819	1 260 762	477 443	102 446	10 955	11.3	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	819	1 260 762	477 443	102 446	10 955	11.3	3.4
541211	Offices of certified public accountants	528	735 495	280 256	61 626	5 758	14.9	1.8
541213	Tax return preparation services	49	10 297	4 675	1 121	707	23.3	9.7
541214	Payroll services	35	D	D	D	h	D	D
541219	Other accounting services	207	D	D	D	f	D	D
5413	Architectural, engineering, & related services	839	801 579	327 560	75 633	7 073	24.5	8.2
54131	Architectural services	172	92 766	33 912	7 364	807	31.3	4.3
541310	Architectural services	172	92 766	33 912	7 364	807	31.3	4.3
54133	Engineering services	495	606 096	245 966	57 223	4 882	23.9	8.9
541330	Engineering services	495	606 096	245 966	57 223	4 882	23.9	8.9
54135	Building inspection services	39	5 675	2 088	417	74	58.9	3.9
541350	Building inspection services	39	5 675	2 088	417	74	58.9	3.9
54137	Surveying & mapping (except geophysical) services	68	17 461	8 665	1 860	269	44.0	9.6
541370	Surveying & mapping (except geophysical) services	68	17 461	8 665	1 860	269	44.0	9.6
54138	Testing laboratories	55	78 195	36 246	8 622	1 019	14.5	7.7
541380	Testing laboratories	55	78 195	36 246	8 622	1 019	14.5	7.7

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Newark, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	303	148 538	40 596	8 591	985	45.5	5.7
54141	Interior design services	84	39 784	7 265	1 425	223	48.3	14.5
541410	Interior design services	84	39 784	7 265	1 425	223	48.3	14.5
54142	Industrial design services	18	11 967	4 458	833	70	17.8	–
541420	Industrial design services	18	11 967	4 458	833	70	17.8	–
54143	Graphic design services	186	92 464	26 271	5 986	666	48.1	3.0
541430	Graphic design services	186	92 464	26 271	5 986	666	48.1	3.0
5414301	Graphic design services (except commercial art & medical artists)	160	86 187	24 632	5 619	612	47.2	2.6
5414302	Commercial art	26	6 277	1 639	367	54	60.8	8.5
54149	Other specialized design services	15	4 323	2 602	347	26	39.8	–
541490	Other specialized design services	15	4 323	2 602	347	26	39.8	–
5415	Computer systems design & related services	1 315	1 763 274	754 969	168 106	11 814	16.3	8.3
54151	Computer systems design & related services	1 315	1 763 274	754 969	168 106	11 814	16.3	8.3
541511	Custom computer programming services	565	728 137	355 199	80 224	5 712	19.3	4.1
541512	Computer systems design services	572	728 693	326 979	66 048	4 741	16.0	13.5
5415121	Computer systems integrators	125	529 056	229 561	48 003	3 242	5.8	16.3
5415122	Computer systems consultants (except systems integrators)	447	199 637	97 418	18 045	1 499	43.3	6.1
541513	Computer facilities management services	13	D	D	D	f	D	D
541519	Other computer related services	165	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	966	1 082 503	406 673	89 723	6 787	20.7	6.2
54161	Management consulting services	728	947 351	353 452	77 518	5 330	18.2	5.5
541611	Administrative management & general management consulting service	307	653 431	233 772	53 089	3 105	11.8	3.6
541612	Human resources & executive search consulting services	209	140 433	68 876	13 715	1 262	37.9	10.7
5416122	Executive placement services	119	78 299	41 349	8 116	813	39.8	11.3
5416123	Human resources & personnel management consulting	78	55 578	23 860	4 810	382	35.0	11.0
541613	Marketing consulting services	147	112 805	35 147	7 898	660	30.1	11.8
541614	Process, physical distribution, & logistics consulting services	36	30 694	11 657	2 016	200	13.9	.9
541618	Other management consulting services	29	9 988	4 000	800	103	35.4	.4
54162	Environmental consulting services	88	75 193	27 572	6 659	890	39.4	4.0
541620	Environmental consulting services	88	75 193	27 572	6 659	890	39.4	4.0
54169	Other scientific & technical consulting services	150	59 959	25 649	5 546	567	36.8	20.5
541690	Other scientific & technical consulting services	150	59 959	25 649	5 546	567	36.8	20.5
5417	Scientific research & development services	81	328 781	181 846	47 267	3 756	7.0	6.9
54171	R&D in the physical, engineering, & life sciences	69	322 330	179 529	46 872	3 732	6.8	6.2
541710	R&D in the physical, engineering, & life sciences	69	322 330	179 529	46 872	3 732	6.8	6.2
5417101	R&D in the physical & engineering sciences	40	149 634	68 313	21 469	1 136	10.3	10.7
5417102	Research & development in the life sciences	29	172 696	111 216	25 403	2 596	3.7	2.3
54172	Research & development in the social sciences & humanities	12	6 451	2 317	395	24	18.4	39.9
541720	R&D in the social sciences & humanities	12	6 451	2 317	395	24	18.4	39.9
5418	Advertising & related services	401	495 508	162 299	38 219	4 108	22.1	7.0
54181	Advertising agencies	168	198 392	94 101	23 060	1 870	23.7	6.3
541810	Advertising agencies	168	198 392	94 101	23 060	1 870	23.7	6.3
54182	Public relations agencies	70	29 416	11 319	2 513	243	46.4	5.1
541820	Public relations agencies	70	29 416	11 319	2 513	243	46.4	5.1
54183	Media buying services	11	16 867	6 435	1 513	121	19.1	7.0
541830	Media buying services	11	16 867	6 435	1 513	121	19.1	7.0
54184	Media representatives	25	10 927	3 325	692	75	46.1	29.5
541840	Media representatives	25	10 927	3 325	692	75	46.1	29.5
54185	Display advertising	17	70 247	8 334	1 855	586	6.4	–
541850	Display advertising	17	70 247	8 334	1 855	586	6.4	–
5418501	Display advertising (except outdoor)	10	D	D	D	e	D	D
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54186	Direct mail advertising	30	71 598	21 223	4 618	672	28.5	16.2
541860	Direct mail advertising	30	71 598	21 223	4 618	672	28.5	16.2
54189	Other services related to advertising	76	D	D	D	e	D	D
541890	Other services related to advertising	76	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	48	79 151	11 862	2 762	282	16.6	.6
5418903	Sign painting & lettering shop	18	D	D	D	b	D	D
5418909	All other advertising	10	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	211	258 645	74 159	17 205	2 265	12.1	43.7
54191	Marketing research & public opinion polling	57	200 503	54 902	13 163	1 544	8.9	53.5
541910	Marketing research & public opinion polling	57	200 503	54 902	13 163	1 544	8.9	53.5
54192	Photographic services	114	37 383	12 296	2 593	547	33.7	.8
541921	Photographic studios, portrait	76	26 513	8 819	1 763	417	28.6	1.1
541922	Commercial photography	38	10 870	3 477	830	130	46.2	.2
54199	All other professional, scientific, & technical services	33	19 318	6 707	1 393	160	3.6	26.6
541990	All other professional, scientific, & technical services	33	19 318	6 707	1 393	160	3.6	26.6

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Newburgh, NY–PA PMSA							
54	**Professional, scientific, & technical services**	**658**	**280 868**	**100 442**	**21 962**	**2 780**	**41.9**	**5.2**
541	Professional, scientific, & technical services	658	280 868	100 442	21 962	2 780	41.9	5.2
5411	Legal services	236	97 034	36 963	8 228	1 006	50.6	2.4
54111	Offices of lawyers	219	91 201	34 770	7 834	940	51.9	2.4
541110	Offices of lawyers	219	91 201	34 770	7 834	940	51.9	2.4
5411101	Offices of lawyers (except legal aid societies)	219	91 201	34 770	7 834	940	51.9	2.4
54119	Other legal services	17	5 833	2 193	394	66	29.6	2.1
541191	Title abstract & settlement offices	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	101	30 949	13 875	3 209	496	35.0	17.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	101	30 949	13 875	3 209	496	35.0	17.4
541211	Offices of certified public accountants	65	26 406	11 973	2 810	384	29.1	19.8
541213	Tax return preparation services	12	1 134	508	117	46	60.8	.7
541219	Other accounting services	24	3 409	1 394	282	66	72.1	4.3
5413	Architectural, engineering, & related services	94	45 881	18 902	3 940	489	41.6	3.6
54133	Engineering services	46	31 870	14 650	2 854	333	33.1	3.6
541330	Engineering services	46	31 870	14 650	2 854	333	33.1	3.6
54135	Building inspection services	3	D	D	D	a	D	D
541350	Building inspection services	3	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	18	3 095	1 196	267	54	83.8	–
541370	Surveying & mapping (except geophysical) services	18	3 095	1 196	267	54	83.8	–
5414	Specialized design services	22	3 947	1 404	266	27	59.5	1.2
54143	Graphic design services	12	1 481	800	132	11	66.2	–
541430	Graphic design services	12	1 481	800	132	11	66.2	–
5415	Computer systems design & related services	70	41 487	12 339	2 886	264	23.3	1.3
54151	Computer systems design & related services	70	41 487	12 339	2 886	264	23.3	1.3
541511	Custom computer programming services	28	7 657	3 811	750	90	42.4	1.0
541512	Computer systems design services	31	30 098	7 362	1 953	150	16.1	1.6
5415121	Computer systems integrators	7	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	24	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	77	28 237	8 824	1 863	218	58.7	2.0
54161	Management consulting services	46	16 535	5 436	1 051	115	76.8	2.5
541612	Human resources & executive search consulting services	9	4 590	2 239	298	30	78.9	–
54162	Environmental consulting services	18	9 778	2 760	687	80	21.2	1.6
541620	Environmental consulting services	18	9 778	2 760	687	80	21.2	1.6
5418	Advertising & related services	33	27 041	6 230	1 146	185	28.3	7.4
54184	Media representatives	2	D	D	D	b	D	D
541840	Media representatives	2	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	1 893	404	92	29	96.0	–
5419	Other professional, scientific, & technical services	19	3 548	1 130	237	57	61.2	5.7
54192	Photographic services	14	2 285	697	142	43	46.5	3.5
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	Stamford–Norwalk, CT PMSA							
54	**Professional, scientific, & technical services**	**2 300**	**3 541 118**	**1 495 790**	**318 179**	**21 663**	**17.0**	**5.1**
541	Professional, scientific, & technical services	2 300	3 541 118	1 495 790	318 179	21 663	17.0	5.1
5411	Legal services	434	322 199	108 695	23 979	2 298	24.0	5.5
54111	Offices of lawyers	427	319 723	108 026	23 816	2 276	24.1	5.5
541110	Offices of lawyers	427	319 723	108 026	23 816	2 276	24.1	5.5
5411101	Offices of lawyers (except legal aid societies)	427	319 723	108 026	23 816	2 276	24.1	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	199	320 518	116 551	25 467	2 244	11.3	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	199	320 518	116 551	25 467	2 244	11.3	3.1
541211	Offices of certified public accountants	136	295 535	107 969	23 845	2 000	9.5	2.9
541213	Tax return preparation services	15	2 400	827	179	23	54.9	–
541219	Other accounting services	41	7 657	2 968	677	97	66.3	14.9
5413	Architectural, engineering, & related services	220	135 305	52 975	11 067	1 052	41.8	5.7
54131	Architectural services	87	45 934	16 422	3 457	330	41.1	2.8
541310	Architectural services	87	45 934	16 422	3 457	330	41.1	2.8
54133	Engineering services	108	66 958	28 212	5 773	523	49.7	9.5
541330	Engineering services	108	66 958	28 212	5 773	523	49.7	9.5
54137	Surveying & mapping (except geophysical) services	10	6 190	3 200	762	89	13.1	.4
541370	Surveying & mapping (except geophysical) services	10	6 190	3 200	762	89	13.1	.4
54138	Testing laboratories	8	14 958	4 674	997	91	17.0	–
541380	Testing laboratories	8	14 958	4 674	997	91	17.0	–
5414	Specialized design services	177	119 156	36 169	7 677	616	36.8	4.4
54141	Interior design services	59	45 079	9 551	1 818	188	45.7	6.2
541410	Interior design services	59	45 079	9 551	1 818	188	45.7	6.2
54143	Graphic design services	107	67 001	24 091	5 425	399	31.5	3.7
541430	Graphic design services	107	67 001	24 091	5 425	399	31.5	3.7
5414301	Graphic design services (except commercial art & medical artists)	92	57 784	21 039	4 658	352	34.4	4.0
5414302	Commercial art	15	9 217	3 052	767	47	13.1	2.3
54149	Other specialized design services	7	D	D	D	a	D	D
541490	Other specialized design services	7	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Stamford–Norwalk, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	291	469 043	180 978	48 444	2 580	16.1	5.0
54151	Computer systems design & related services	291	469 043	180 978	48 444	2 580	16.1	5.0
541511	Custom computer programming services	131	203 777	104 096	22 326	1 571	17.0	8.6
541512	Computer systems design services	120	237 500	67 738	24 880	819	14.4	2.5
5415121	Computer systems integrators	44	143 380	24 722	5 503	360	13.5	1.0
5415122	Computer systems consultants (except systems integrators)	76	94 120	43 016	19 377	459	15.6	4.8
541519	Other computer related services	35	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	610	981 101	480 840	99 597	4 918	19.6	4.0
54161	Management consulting services	547	950 628	471 492	97 195	4 760	18.2	3.9
541611	Administrative management & general management consulting service	192	386 269	198 430	44 309	1 705	14.6	4.2
541612	Human resources & executive search consulting services	154	208 557	124 928	24 880	1 358	26.0	2.1
5416121	Actuarial consulting	3	D	D	D	b	D	D
5416122	Executive placement services	100	113 614	65 440	11 434	514	17.4	3.4
5416123	Human resources & personnel management consulting	51	D	D	D	f	D	D
541613	Marketing consulting services	174	306 293	129 449	24 779	1 440	17.0	4.8
541614	Process, physical distribution, & logistics consulting services	16	34 172	10 698	1 783	116	6.1	5.5
541618	Other management consulting services	11	15 337	7 987	1 444	141	53.7	–
54169	Other scientific & technical consulting services	55	28 144	8 486	2 237	141	63.7	2.2
541690	Other scientific & technical consulting services	55	28 144	8 486	2 237	141	63.7	2.2
5417	Scientific research & development services	24	27 773	10 865	1 847	113	10.5	3.3
54171	R&D in the physical, engineering, & life sciences	17	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	17	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	7	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	7	D	D	D	b	D	D
5418	Advertising & related services	221	538 535	207 651	47 216	5 328	16.7	5.2
54181	Advertising agencies	94	163 748	75 529	16 605	1 064	16.4	5.5
541810	Advertising agencies	94	163 748	75 529	16 605	1 064	16.4	5.5
54182	Public relations agencies	40	35 348	11 048	2 369	184	27.2	6.9
541820	Public relations agencies	40	35 348	11 048	2 369	184	27.2	6.9
54184	Media representatives	14	25 528	9 701	2 211	201	14.8	47.2
541840	Media representatives	14	25 528	9 701	2 211	201	14.8	47.2
5418402	Publishers' advertising representatives	12	D	D	D	c	D	D
54185	Display advertising	6	D	D	D	g	D	D
541850	Display advertising	6	D	D	D	g	D	D
5418501	Display advertising (except outdoor)	5	D	D	D	g	D	D
54186	Direct mail advertising	27	160 147	42 940	9 909	765	22.5	.3
541860	Direct mail advertising	27	160 147	42 940	9 909	765	22.5	.3
54189	Other services related to advertising	30	D	D	D	f	D	D
541890	Other services related to advertising	30	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	16	D	D	D	c	D	D
5418909	All other advertising	7	50 435	26 210	6 253	393	16.8	–
5419	Other professional, scientific, & technical services	124	627 488	301 066	52 885	2 514	4.6	7.7
54191	Marketing research & public opinion polling	80	616 978	298 480	52 340	2 438	3.6	7.8
541910	Marketing research & public opinion polling	80	616 978	298 480	52 340	2 438	3.6	7.8
54192	Photographic services	39	9 292	2 301	481	62	64.0	3.1
541921	Photographic studios, portrait	18	4 779	858	170	34	72.6	.8
541922	Commercial photography	21	4 513	1 443	311	28	54.8	5.5
	Trenton, NJ PMSA							
54	**Professional, scientific, & technical services**	**1 223**	**1 407 284**	**586 235**	**128 130**	**10 930**	**17.5**	**5.6**
541	Professional, scientific, & technical services	1 223	1 407 284	586 235	128 130	10 930	17.5	5.6
5411	Legal services	250	220 515	98 110	19 576	1 842	15.1	3.2
54111	Offices of lawyers	233	199 275	88 485	17 670	1 656	16.0	3.4
541110	Offices of lawyers	233	199 275	88 485	17 670	1 656	16.0	3.4
5411101	Offices of lawyers (except legal aid societies)	233	199 275	88 485	17 670	1 656	16.0	3.4
54119	Other legal services	17	21 240	9 625	1 906	186	6.4	.5
541191	Title abstract & settlement offices	15	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	122	64 532	26 019	5 760	876	33.3	19.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	122	64 532	26 019	5 760	876	33.3	19.3
541211	Offices of certified public accountants	74	47 306	19 074	3 994	479	33.2	24.3
541213	Tax return preparation services	10	1 735	872	307	198	28.2	.3
541219	Other accounting services	37	D	D	D	c	D	D
5413	Architectural, engineering, & related services	171	222 096	96 279	21 586	2 039	18.9	6.3
54131	Architectural services	59	85 815	29 764	6 365	644	15.6	.8
541310	Architectural services	59	85 815	29 764	6 365	644	15.6	.8
54133	Engineering services	93	124 479	61 206	13 940	1 235	21.3	10.7
541330	Engineering services	93	124 479	61 206	13 940	1 235	21.3	10.7
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Trenton, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	34	D	D	D	c	D	D
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	24	8 384	3 160	770	86	37.3	5.7
541430	Graphic design services	24	8 384	3 160	770	86	37.3	5.7
5414301	Graphic design services (except commercial art & medical artists)	19	7 813	3 013	751	81	32.7	6.1
5415	Computer systems design & related services	247	210 778	95 167	18 963	1 392	27.8	4.1
54151	Computer systems design & related services	247	210 778	95 167	18 963	1 392	27.8	4.1
541511	Custom computer programming services	90	87 602	41 547	7 381	720	20.3	7.3
541512	Computer systems design services	121	103 264	44 919	10 313	543	28.3	1.3
5415121	Computer systems integrators	24	59 715	25 122	6 374	229	17.1	1.2
5415122	Computer systems consultants (except systems integrators)	97	43 549	19 797	3 939	314	43.6	1.5
541519	Other computer related services	33	18 556	8 082	1 116	112	55.4	5.1
5416	Management, scientific, & technical consulting services	211	215 299	94 343	20 950	1 429	19.5	7.6
54161	Management consulting services	155	152 568	70 249	14 691	992	18.1	3.2
541611	Administrative management & general management consulting service	62	52 504	27 101	6 480	363	26.9	4.0
541612	Human resources & executive search consulting services	41	D	D	D	e	D	D
5416122	Executive placement services	17	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	23	31 502	17 455	3 401	233	20.5	2.3
541613	Marketing consulting services	39	42 462	16 682	3 523	278	9.0	4.2
541614	Process, physical distribution, & logistics consulting services	7	D	D	D	b	D	D
54162	Environmental consulting services	20	31 273	13 328	3 526	254	6.1	25.8
541620	Environmental consulting services	20	31 273	13 328	3 526	254	6.1	25.8
54169	Other scientific & technical consulting services	36	31 458	10 766	2 733	183	39.3	10.7
541690	Other scientific & technical consulting services	36	31 458	10 766	2 733	183	39.3	10.7
5417	Scientific research & development services	43	233 026	81 693	20 511	1 382	5.0	3.6
54171	R&D in the physical, engineering, & life sciences	37	229 580	80 108	20 059	1 356	4.9	3.1
541710	R&D in the physical, engineering, & life sciences	37	229 580	80 108	20 059	1 356	4.9	3.1
5417101	R&D in the physical & engineering sciences	24	167 100	70 595	18 062	1 022	5.2	4.3
5417102	Research & development in the life sciences	13	62 480	9 513	1 997	334	4.1	–
5418	Advertising & related services	79	102 192	49 824	10 915	908	15.3	2.8
54181	Advertising agencies	26	57 803	33 802	7 686	545	.9	.6
541810	Advertising agencies	26	57 803	33 802	7 686	545	.9	.6
54182	Public relations agencies	28	20 141	7 983	1 528	123	24.2	10.5
541820	Public relations agencies	28	20 141	7 983	1 528	123	24.2	10.5
54189	Other services related to advertising	8	D	D	D	a	D	D
541890	Other services related to advertising	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	66	D	D	D	f	D	D
54191	Marketing research & public opinion polling	34	108 490	32 802	7 473	802	14.1	8.4
541910	Marketing research & public opinion polling	34	108 490	32 802	7 473	802	14.1	8.4
54192	Photographic services	20	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
541922	Commercial photography	9	3 380	1 144	258	33	30.3	.8
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D
	Waterbury, CT PMSA							
54	**Professional, scientific, & technical services**	**376**	**148 458**	**54 602**	**11 564**	**1 617**	**45.0**	**5.0**
541	Professional, scientific, & technical services	376	148 458	54 602	11 564	1 617	45.0	5.0
5411	Legal services	150	62 601	21 793	5 293	728	41.5	2.6
54111	Offices of lawyers	144	61 922	21 559	5 237	716	41.3	2.3
541110	Offices of lawyers	144	61 922	21 559	5 237	716	41.3	2.3
5411101	Offices of lawyers (except legal aid societies)	144	61 922	21 559	5 237	716	41.3	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	60	14 509	5 213	1 266	191	57.4	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	60	14 509	5 213	1 266	191	57.4	4.9
541211	Offices of certified public accountants	37	11 291	4 300	1 048	139	50.3	3.2
541219	Other accounting services	15	2 557	684	127	24	87.2	12.8
5413	Architectural, engineering, & related services	63	32 338	13 837	2 293	331	45.0	2.9
54131	Architectural services	15	D	D	D	b	D	D
541310	Architectural services	15	D	D	D	b	D	D
54133	Engineering services	34	22 565	9 861	1 458	216	41.9	2.1
541330	Engineering services	34	22 565	9 861	1 458	216	41.9	2.1
54137	Surveying & mapping (except geophysical) services	7	2 022	569	138	26	57.3	15.5
541370	Surveying & mapping (except geophysical) services	7	2 022	569	138	26	57.3	15.5
5414	Specialized design services	10	4 793	996	189	37	20.9	11.6
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	7	D	D	D	b	D	D
5415	Computer systems design & related services	24	11 751	7 061	1 391	88	57.1	10.6
54151	Computer systems design & related services	24	11 751	7 061	1 391	88	57.1	10.6
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	32	11 506	2 502	537	75	50.1	15.5
54161	Management consulting services	28	10 341	2 155	480	62	44.4	17.3

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.							
	Waterbury, CT PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	20	6 659	1 938	329	92	57.1	8.4
54189	Other services related to advertising	4	2 288	367	59	14	70.7	8.6
541890	Other services related to advertising	4	2 288	367	59	14	70.7	8.6
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA							
54	**Professional, scientific, & technical services**	**15 494**	**19 882 819**	**8 074 293**	**1 844 762**	**164 081**	**15.3**	**7.1**
541	Professional, scientific, & technical services	15 494	19 882 819	8 074 293	1 844 762	164 081	15.3	7.1
5411	Legal services	4 438	4 426 760	1 820 485	410 471	35 501	16.2	4.8
54111	Offices of lawyers	4 173	D	D	D	k	D	D
541110	Offices of lawyers	4 173	D	D	D	k	D	D
5411101	Offices of lawyers (except legal aid societies)	4 173	D	D	D	k	D	D
54119	Other legal services	265	D	D	D	g	D	D
541191	Title abstract & settlement offices	206	D	D	D	g	D	D
541199	All other legal services	59	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 979	1 509 268	610 197	138 778	18 554	17.8	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 979	1 509 268	610 197	138 778	18 554	17.8	5.8
541211	Offices of certified public accountants	1 159	1 155 304	455 178	99 973	10 482	17.0	2.9
541213	Tax return preparation services	194	34 970	14 450	5 189	3 313	30.9	7.9
541214	Payroll services	86	191 704	83 898	20 723	2 460	2.8	15.2
541219	Other accounting services	540	127 290	56 671	12 893	2 299	43.6	17.8
5413	Architectural, engineering, & related services	2 149	D	D	D	k	D	D
54131	Architectural services	451	429 170	173 242	36 370	3 945	21.7	1.8
541310	Architectural services	451	429 170	173 242	36 370	3 945	21.7	1.8
54133	Engineering services	1 347	D	D	D	k	D	D
541330	Engineering services	1 347	D	D	D	k	D	D
54134	Drafting services	32	D	D	D	c	D	D
541340	Drafting services	32	D	D	D	c	D	D
54135	Building inspection services	72	D	D	D	e	D	D
541350	Building inspection services	72	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	122	42 916	19 518	4 341	610	27.4	4.0
541370	Surveying & mapping (except geophysical) services	122	42 916	19 518	4 341	610	27.4	4.0
54138	Testing laboratories	120	D	D	D	g	D	D
541380	Testing laboratories	120	D	D	D	g	D	D
5414	Specialized design services	639	D	D	D	h	D	D
54141	Interior design services	229	D	D	D	f	D	D
541410	Interior design services	229	D	D	D	f	D	D
54142	Industrial design services	35	D	D	D	g	D	D
541420	Industrial design services	35	D	D	D	g	D	D
54143	Graphic design services	359	169 135	52 041	10 804	1 304	38.2	3.9
541430	Graphic design services	359	169 135	52 041	10 804	1 304	38.2	3.9
5414301	Graphic design services (except commercial art & medical artists)	304	D	D	D	g	D	D
5414302	Commercial art	52	D	D	D	c	D	D
54149	Other specialized design services	16	D	D	D	b	D	D
541490	Other specialized design services	16	D	D	D	b	D	D
5415	Computer systems design & related services	2 132	D	D	D	k	D	D
54151	Computer systems design & related services	2 132	D	D	D	k	D	D
541511	Custom computer programming services	907	D	D	D	i	D	D
541512	Computer systems design services	919	2 591 590	945 595	225 265	17 335	7.1	6.6
5415121	Computer systems integrators	290	D	D	D	j	D	D
5415122	Computer systems consultants (except systems integrators)	629	D	D	D	h	D	D
541513	Computer facilities management services	52	D	D	D	g	D	D
541519	Other computer related services	254	219 375	63 514	15 031	1 091	20.1	5.4
5416	Management, scientific, & technical consulting services	2 388	2 531 164	1 005 307	236 872	18 456	21.7	9.1
54161	Management consulting services	1 810	2 114 329	850 245	201 644	14 862	17.4	9.6
541611	Administrative management & general management consulting service	812	1 351 531	521 034	134 546	9 273	13.3	7.8
541612	Human resources & executive search consulting services	460	336 167	166 619	34 406	2 878	29.2	10.2
5416121	Actuarial consulting	44	D	D	D	e	D	D
5416122	Executive placement services	244	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	172	120 788	55 918	12 340	1 030	31.0	5.4
541613	Marketing consulting services	364	222 790	92 389	18 079	1 573	32.4	20.6
541614	Process, physical distribution, & logistics consulting services	102	158 513	54 601	11 314	760	6.1	5.3
541618	Other management consulting services	72	45 328	15 602	3 299	378	20.7	19.3
54162	Environmental consulting services	214	243 903	87 071	20 007	2 164	52.5	5.4
541620	Environmental consulting services	214	243 903	87 071	20 007	2 164	52.5	5.4
54169	Other scientific & technical consulting services	364	172 932	67 991	15 221	1 430	30.4	8.4
541690	Other scientific & technical consulting services	364	172 932	67 991	15 221	1 430	30.4	8.4

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	209	700 182	230 901	58 417	3 981	6.3	12.4
54171	R&D in the physical, engineering, & life sciences	182	686 181	223 847	57 032	3 789	5.6	12.6
541710	R&D in the physical, engineering, & life sciences	182	686 181	223 847	57 032	3 789	5.6	12.6
5417101	R&D in the physical & engineering sciences	94	152 174	54 155	11 966	1 000	14.8	9.9
5417102	Research & development in the life sciences	88	534 007	169 692	45 066	2 789	3.0	13.3
54172	Research & development in the social sciences & humanities	27	14 001	7 054	1 385	192	38.2	3.8
541720	R&D in the social sciences & humanities	27	14 001	7 054	1 385	192	38.2	3.8
5418	Advertising & related services	989	1 291 576	396 590	86 284	9 819	24.1	7.3
54181	Advertising agencies	368	336 743	146 750	31 439	2 964	23.6	7.9
541810	Advertising agencies	368	336 743	146 750	31 439	2 964	23.6	7.9
54182	Public relations agencies	109	D	D	D	f	D	D
541820	Public relations agencies	109	D	D	D	f	D	D
54183	Media buying services	34	D	D	D	c	D	D
541830	Media buying services	34	D	D	D	c	D	D
54184	Media representatives	81	D	D	D	f	D	D
541840	Media representatives	81	D	D	D	f	D	D
5418401	Radio & television advertising representatives	33	40 569	13 628	2 981	329	2.5	6.4
5418402	Publishers' advertising representatives	48	D	D	D	f	D	D
54185	Display advertising	46	101 208	21 665	4 598	749	6.3	20.5
541850	Display advertising	46	101 208	21 665	4 598	749	6.3	20.5
5418501	Display advertising (except outdoor)	17	D	D	D	e	D	D
5418502	Outdoor advertising services	29	D	D	D	e	D	D
54186	Direct mail advertising	128	D	D	D	h	D	D
541860	Direct mail advertising	128	D	D	D	h	D	D
54187	Advertising material distribution services	16	D	D	D	c	D	D
541870	Advertising material distribution services	16	D	D	D	c	D	D
54189	Other services related to advertising	207	226 850	34 309	7 156	921	31.0	5.2
541890	Other services related to advertising	207	226 850	34 309	7 156	921	31.0	5.2
5418902	Advertising specialties goods distributor	116	182 384	22 179	4 514	574	23.2	5.3
5418903	Sign painting & lettering shop	61	D	D	D	c	D	D
5418909	All other advertising	29	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	571	D	D	D	i	D	D
54191	Marketing research & public opinion polling	122	383 116	157 395	37 028	4 790	14.9	18.7
541910	Marketing research & public opinion polling	122	383 116	157 395	37 028	4 790	14.9	18.7
54192	Photographic services	365	D	D	D	g	D	D
541921	Photographic studios, portrait	273	D	D	D	g	D	D
541922	Commercial photography	92	24 959	6 297	1 380	245	36.9	17.4
54193	Translation & interpretation services	14	D	D	D	b	D	D
541930	Translation & interpretation services	14	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	70	21 332	6 767	1 322	243	20.6	16.5
541990	All other professional, scientific, & technical services	70	21 332	6 767	1 322	243	20.6	16.5
	Atlantic–Cape May, NJ PMSA							
54	**Professional, scientific, & technical services**	**724**	**449 910**	**184 119**	**40 984**	**4 680**	**24.1**	**7.5**
541	Professional, scientific, & technical services	724	449 910	184 119	40 984	4 680	24.1	7.5
5411	Legal services	280	132 275	64 055	12 864	1 384	30.4	7.1
54111	Offices of lawyers	261	123 936	60 382	12 141	1 274	31.7	2.9
541110	Offices of lawyers	261	123 936	60 382	12 141	1 274	31.7	2.9
5411101	Offices of lawyers (except legal aid societies)	261	123 936	60 382	12 141	1 274	31.7	2.9
54119	Other legal services	19	8 339	3 673	723	110	11.2	70.3
541191	Title abstract & settlement offices	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	109	41 928	19 201	4 312	790	38.8	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	109	41 928	19 201	4 312	790	38.8	4.4
541211	Offices of certified public accountants	64	D	D	D	e	D	D
541213	Tax return preparation services	16	D	D	D	e	D	D
541219	Other accounting services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	118	86 327	38 708	9 497	971	24.1	7.0
54131	Architectural services	25	14 534	5 479	1 190	135	19.9	12.6
541310	Architectural services	25	14 534	5 479	1 190	135	19.9	12.6
54133	Engineering services	68	64 638	29 651	7 569	691	21.5	5.3
541330	Engineering services	68	64 638	29 651	7 569	691	21.5	5.3
54135	Building inspection services	3	D	D	D	b	D	D
541350	Building inspection services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	19	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	19	D	D	D	b	D	D
5414	Specialized design services	32	12 630	2 814	558	97	68.2	6.3
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
54143	Graphic design services	15	D	D	D	b	D	D
541430	Graphic design services	15	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Atlantic–Cape May, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	52	88 261	38 399	9 285	778	2.9	9.5
54151	Computer systems design & related services	52	88 261	38 399	9 285	778	2.9	9.5
541511	Custom computer programming services	16	D	D	D	e	D	D
541512	Computer systems design services	26	D	D	D	c	D	D
5415121	Computer systems integrators	10	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	55	16 528	6 262	1 317	187	39.7	9.5
54161	Management consulting services	39	D	D	D	c	D	D
541611	Administrative management & general management consulting service	26	7 041	2 526	427	74	38.8	19.7
54169	Other scientific & technical consulting services	9	3 598	1 760	456	56	46.0	–
541690	Other scientific & technical consulting services	9	3 598	1 760	456	56	46.0	–
5417	Scientific research & development services	6	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	c	D	D
5418	Advertising & related services	47	29 304	7 931	1 710	215	33.1	14.8
54189	Other services related to advertising	13	D	D	D	b	D	D
541890	Other services related to advertising	13	D	D	D	b	D	D
5418903	Sign painting & lettering shop	5	1 369	461	79	19	27.6	17.8
5419	Other professional, scientific, & technical services	25	D	D	D	c	D	D
54192	Photographic services	21	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	Philadelphia, PA–NJ PMSA							
54	**Professional, scientific, & technical services**	**13 093**	**18 002 581**	**7 343 252**	**1 694 006**	**147 380**	**15.1**	**7.2**
541	Professional, scientific, & technical services	13 093	18 002 581	7 343 252	1 694 006	147 380	15.1	7.2
5411	Legal services	3 762	3 845 098	1 565 937	357 905	30 179	16.1	4.9
54111	Offices of lawyers	3 536	3 728 192	1 526 461	349 102	28 900	15.8	4.9
541110	Offices of lawyers	3 536	3 728 192	1 526 461	349 102	28 900	15.8	4.9
5411101	Offices of lawyers (except legal aid societies)	3 536	3 728 192	1 526 461	349 102	28 900	15.8	4.9
54119	Other legal services	226	116 906	39 476	8 803	1 279	28.4	4.7
541191	Title abstract & settlement offices	179	81 076	27 164	6 116	942	32.4	5.9
541199	All other legal services	47	35 830	12 312	2 687	337	19.3	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 624	1 380 511	549 569	124 928	16 164	16.3	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 624	1 380 511	549 569	124 928	16 164	16.3	5.8
541211	Offices of certified public accountants	976	1 069 256	413 121	90 774	9 400	16.0	2.7
541213	Tax return preparation services	141	26 990	11 089	3 824	2 545	31.4	8.6
541214	Payroll services	69	182 522	78 523	19 562	2 358	2.4	15.6
541219	Other accounting services	438	101 743	46 836	10 768	1 861	40.1	19.8
5413	Architectural, engineering, & related services	1 768	3 886 465	1 841 587	428 337	34 708	11.9	3.8
54131	Architectural services	391	384 680	158 556	33 142	3 597	22.1	1.5
541310	Architectural services	391	384 680	158 556	33 142	3 597	22.1	1.5
54133	Engineering services	1 113	3 333 021	1 606 009	377 363	28 978	10.0	3.9
541330	Engineering services	1 113	3 333 021	1 606 009	377 363	28 978	10.0	3.9
54134	Drafting services	29	9 816	6 203	1 564	166	13.1	1.9
541340	Drafting services	29	9 816	6 203	1 564	166	13.1	1.9
54135	Building inspection services	59	20 750	8 500	1 803	258	18.0	34.5
541350	Building inspection services	59	20 750	8 500	1 803	258	18.0	34.5
54137	Surveying & mapping (except geophysical) services	79	35 880	16 256	3 662	481	22.7	2.6
541370	Surveying & mapping (except geophysical) services	79	35 880	16 256	3 662	481	22.7	2.6
54138	Testing laboratories	92	99 917	44 887	10 542	1 212	29.7	3.5
541380	Testing laboratories	92	99 917	44 887	10 542	1 212	29.7	3.5
5414	Specialized design services	533	314 468	112 911	24 491	3 039	37.1	5.7
54141	Interior design services	195	113 157	27 846	5 796	801	42.9	10.3
541410	Interior design services	195	113 157	27 846	5 796	801	42.9	10.3
54142	Industrial design services	27	46 847	36 984	8 563	1 070	23.9	1.2
541420	Industrial design services	27	46 847	36 984	8 563	1 070	23.9	1.2
54143	Graphic design services	297	147 291	45 134	9 410	1 092	35.9	3.8
541430	Graphic design services	297	147 291	45 134	9 410	1 092	35.9	3.8
5414301	Graphic design services (except commercial art & medical artists)	254	126 624	39 616	8 178	929	36.8	1.4
5414302	Commercial art	40	D	D	D	c	D	D
54149	Other specialized design services	14	7 173	2 947	722	76	59.4	–
541490	Other specialized design services	14	7 173	2 947	722	76	59.4	–
5415	Computer systems design & related services	1 817	3 887 331	1 542 339	352 264	26 897	9.3	9.7
54151	Computer systems design & related services	1 817	3 887 331	1 542 339	352 264	26 897	9.3	9.7
541511	Custom computer programming services	788	978 256	476 133	102 381	7 844	15.5	11.3
541512	Computer systems design services	773	2 476 408	903 873	215 539	16 433	6.8	6.0
5415121	Computer systems integrators	240	2 062 482	703 546	169 404	12 773	3.9	5.4
5415122	Computer systems consultants (except systems integrators)	533	413 926	200 327	46 135	3 660	21.6	9.0
541513	Computer facilities management services	36	219 078	101 132	19 759	1 579	.1	48.8
541519	Other computer related services	220	213 589	61 201	14 585	1 041	18.8	5.4

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Philadelphia, PA–NJ PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	2 063	2 416 070	961 091	228 168	17 304	21.2	9.3
54161	Management consulting services	1 590	2 042 024	820 391	196 187	14 146	17.2	9.7
541611	Administrative management & general management consulting service	692	1 326 996	509 306	132 444	8 947	12.8	7.6
541612	Human resources & executive search consulting services	431	328 293	162 421	33 510	2 765	29.1	10.3
5416121	Actuarial consulting	43	52 093	23 927	5 448	430	13.7	.4
5416122	Executive placement services	231	161 187	85 842	16 486	1 399	32.3	17.0
5416123	Human resources & personnel management consulting	157	115 013	52 652	11 576	936	31.6	5.5
541613	Marketing consulting services	320	210 204	85 762	16 729	1 436	32.5	21.7
541614	Process, physical distribution, & logistics consulting services	89	137 113	49 565	10 617	661	6.5	6.1
541618	Other management consulting services	58	39 418	13 337	2 887	337	21.8	22.2
54162	Environmental consulting services	175	217 417	78 655	18 070	1 915	53.9	5.2
541620	Environmental consulting services	175	217 417	78 655	18 070	1 915	53.9	5.2
54169	Other scientific & technical consulting services	298	156 629	62 045	13 911	1 243	27.4	9.2
541690	Other scientific & technical consulting services	298	156 629	62 045	13 911	1 243	27.4	9.2
5417	Scientific research & development services	184	655 544	223 008	56 643	3 744	6.2	13.2
54171	R&D in the physical, engineering, & life sciences	162	642 054	216 091	55 287	3 562	5.5	13.4
541710	R&D in the physical, engineering, & life sciences	162	642 054	216 091	55 287	3 562	5.5	13.4
5417101	R&D in the physical & engineering sciences	82	111 130	47 515	10 482	806	18.8	13.4
5417102	Research & development in the life sciences	80	530 924	168 576	44 805	2 756	2.8	13.4
54172	Research & development in the social sciences & humanities	22	13 490	6 917	1 356	182	36.5	4.0
541720	R&D in the social sciences & humanities	22	13 490	6 917	1 356	182	36.5	4.0
5418	Advertising & related services	851	1 109 213	352 681	76 531	8 695	25.8	7.5
54181	Advertising agencies	316	299 091	128 990	27 499	2 564	23.4	7.6
541810	Advertising agencies	316	299 091	128 990	27 499	2 564	23.4	7.6
54182	Public relations agencies	94	68 565	26 686	5 895	639	41.3	5.1
541820	Public relations agencies	94	68 565	26 686	5 895	639	41.3	5.1
54183	Media buying services	32	16 981	7 477	1 554	161	9.9	20.7
541830	Media buying services	32	16 981	7 477	1 554	161	9.9	20.7
54184	Media representatives	79	121 482	34 927	7 312	747	12.7	13.7
541840	Media representatives	79	121 482	34 927	7 312	747	12.7	13.7
5418401	Radio & television advertising representatives	33	40 569	13 628	2 981	329	2.5	6.4
5418402	Publishers' advertising representatives	46	80 913	21 299	4 331	418	17.8	17.4
54185	Display advertising	37	83 014	17 397	3 564	661	7.4	19.0
541850	Display advertising	37	83 014	17 397	3 564	661	7.4	19.0
5418501	Display advertising (except outdoor)	16	35 487	4 070	894	429	11.6	.6
5418502	Outdoor advertising services	21	47 527	13 327	2 670	232	4.2	32.8
54186	Direct mail advertising	111	299 185	102 786	23 437	2 895	31.3	1.5
541860	Direct mail advertising	111	299 185	102 786	23 437	2 895	31.3	1.5
54187	Advertising material distribution services	13	14 701	3 699	855	220	34.7	35.8
541870	Advertising material distribution services	13	14 701	3 699	855	220	34.7	35.8
54189	Other services related to advertising	169	206 194	30 719	6 415	808	31.7	5.4
541890	Other services related to advertising	169	206 194	30 719	6 415	808	31.7	5.4
5418902	Advertising specialties goods distributor	99	167 528	19 811	4 056	511	24.7	5.6
5418903	Sign painting & lettering shop	45	D	D	D	c	D	D
5418909	All other advertising	24	29 831	8 720	1 933	189	61.2	3.6
5419	Other professional, scientific, & technical services	491	507 881	194 129	44 739	6 650	17.3	18.2
54191	Marketing research & public opinion polling	116	382 075	157 028	36 956	4 738	14.8	18.8
541910	Marketing research & public opinion polling	116	382 075	157 028	36 956	4 738	14.8	18.8
54192	Photographic services	306	101 334	29 102	6 167	1 638	26.7	17.2
541921	Photographic studios, portrait	235	80 184	24 105	5 071	1 445	22.9	16.4
541922	Commercial photography	71	21 150	4 997	1 096	193	40.9	20.3
54193	Translation & interpretation services	13	6 932	2 155	487	73	15.5	–
541930	Translation & interpretation services	13	6 932	2 155	487	73	15.5	–
54199	All other professional, scientific, & technical services	56	17 540	5 844	1 129	201	18.8	17.8
541990	All other professional, scientific, & technical services	56	17 540	5 844	1 129	201	18.8	17.8
	Vineland–Millville–Bridgeton, NJ PMSA							

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Vineland–Millville–Bridgeton, NJ PMSA—Con.							
54	**Professional, scientific, & technical services**	**200**	**88 892**	**34 093**	**7 151**	**1 061**	**33.2**	**3.7**
541	Professional, scientific, & technical services	200	88 892	34 093	7 151	1 061	33.2	3.7
5411	Legal services	89	40 517	17 585	3 944	506	30.3	5.4
54111	Offices of lawyers	86	39 072	17 171	3 832	485	31.4	4.4
541110	Offices of lawyers	86	39 072	17 171	3 832	485	31.4	4.4
5411101	Offices of lawyers (except legal aid societies)	86	39 072	17 171	3 832	485	31.4	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	9 564	4 613	1 029	170	55.2	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	9 564	4 613	1 029	170	55.2	1.3
541211	Offices of certified public accountants	21	D	D	D	c	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	10 003	4 543	897	135	56.5	1.7
5416	Management, scientific, & technical consulting services	15	22 637	5 765	911	174	16.7	.8
54161	Management consulting services	8	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	9	2 250	632	160	21	9.0	24.3
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	Wilmington–Newark, DE–MD PMSA							
54	**Professional, scientific, & technical services**	**1 477**	**1 341 436**	**512 829**	**102 621**	**10 960**	**13.7**	**5.3**
541	Professional, scientific, & technical services	1 477	1 341 436	512 829	102 621	10 960	13.7	5.3
5411	Legal services	307	408 870	172 908	35 758	3 432	10.8	2.6
54111	Offices of lawyers	290	D	D	D	h	D	D
541110	Offices of lawyers	290	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	290	D	D	D	h	D	D
54119	Other legal services	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	209	77 265	36 814	8 509	1 430	28.4	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	209	77 265	36 814	8 509	1 430	28.4	7.8
541211	Offices of certified public accountants	98	D	D	D	f	D	D
541213	Tax return preparation services	34	D	D	D	e	D	D
541219	Other accounting services	66	D	D	D	e	D	D
5413	Architectural, engineering, & related services	234	D	D	D	g	D	D
54131	Architectural services	30	27 072	8 402	1 851	186	13.0	.6
541310	Architectural services	30	27 072	8 402	1 851	186	13.0	.6
54133	Engineering services	153	D	D	D	g	D	D
541330	Engineering services	153	D	D	D	g	D	D
54135	Building inspection services	10	D	D	D	b	D	D
541350	Building inspection services	10	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	14	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	14	D	D	D	b	D	D
54138	Testing laboratories	24	D	D	D	c	D	D
541380	Testing laboratories	24	D	D	D	c	D	D
5414	Specialized design services	68	35 416	16 598	3 838	415	24.8	1.9
54141	Interior design services	20	D	D	D	b	D	D
541410	Interior design services	20	D	D	D	b	D	D
54142	Industrial design services	4	D	D	D	c	D	D
541420	Industrial design services	4	D	D	D	c	D	D
54143	Graphic design services	44	D	D	D	c	D	D
541430	Graphic design services	44	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	34	D	D	D	c	D	D
5415	Computer systems design & related services	259	D	D	D	g	D	D
54151	Computer systems design & related services	259	D	D	D	g	D	D
541511	Custom computer programming services	102	D	D	D	f	D	D
541512	Computer systems design services	117	88 708	30 690	7 054	683	14.4	23.7
5415121	Computer systems integrators	39	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	78	D	D	D	c	D	D
541513	Computer facilities management services	12	D	D	D	c	D	D
541519	Other computer related services	28	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	255	75 929	32 189	6 476	791	36.2	6.2
54161	Management consulting services	173	41 973	21 038	3 989	471	30.7	6.8
541611	Administrative management & general management consulting service	90	16 695	8 834	1 612	227	36.0	13.2
541612	Human resources & executive search consulting services	21	D	D	D	b	D	D
541613	Marketing consulting services	39	11 840	6 329	1 293	130	29.3	2.9
541618	Other management consulting services	11	D	D	D	b	D	D
54162	Environmental consulting services	30	22 225	7 247	1 672	200	34.5	7.6
541620	Environmental consulting services	30	22 225	7 247	1 672	200	34.5	7.6
54169	Other scientific & technical consulting services	52	11 731	3 904	815	120	59.2	1.2
541690	Other scientific & technical consulting services	52	11 731	3 904	815	120	59.2	1.2
5417	Scientific research & development services	18	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Wilmington–Newark, DE–MD PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	82	150 809	35 346	7 883	888	10.0	4.4
54181	Advertising agencies	31	29 416	14 610	3 251	323	32.2	3.9
541810	Advertising agencies	31	29 416	14 610	3 251	323	32.2	3.9
54184	Media representatives	1	D	D	D	b	D	D
541840	Media representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	5	D	D	D	b	D	D
54186	Direct mail advertising	13	D	D	D	e	D	D
541860	Direct mail advertising	13	D	D	D	e	D	D
54189	Other services related to advertising	22	D	D	D	b	D	D
541890	Other services related to advertising	22	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	45	D	D	D	c	D	D
54192	Photographic services	30	D	D	D	b	D	D
541921	Photographic studios, portrait	21	D	D	D	b	D	D
541922	Commercial photography	9	D	D	D	b	D	D
	PITTSBURGH, PA MSA							
54	**Professional, scientific, & technical services**	**4 925**	**6 040 676**	**2 297 110**	**519 847**	**54 512**	**14.5**	**4.7**
541	Professional, scientific, & technical services	4 925	6 040 676	2 297 110	519 847	54 512	14.5	4.7
5411	Legal services	1 444	1 191 005	506 254	108 112	10 254	17.0	2.1
54111	Offices of lawyers	1 296	1 108 705	474 872	100 132	9 080	17.8	2.0
541110	Offices of lawyers	1 296	1 108 705	474 872	100 132	9 080	17.8	2.0
5411101	Offices of lawyers (except legal aid societies)	1 296	1 108 705	474 872	100 132	9 080	17.8	2.0
54119	Other legal services	148	82 300	31 382	7 980	1 174	6.1	2.8
541191	Title abstract & settlement offices	127	74 121	29 251	7 486	1 075	5.0	2.7
541199	All other legal services	21	8 179	2 131	494	99	16.0	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	702	502 602	194 221	45 014	7 482	16.0	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	702	502 602	194 221	45 014	7 482	16.0	4.9
541211	Offices of certified public accountants	422	422 340	160 830	36 077	3 893	12.8	3.9
541213	Tax return preparation services	78	19 649	7 785	2 554	2 051	32.3	2.6
541219	Other accounting services	186	39 994	14 526	3 697	877	40.6	11.6
5413	Architectural, engineering, & related services	923	2 005 103	670 500	157 662	14 852	11.2	4.3
54131	Architectural services	159	147 488	60 394	11 913	1 485	20.0	1.0
541310	Architectural services	159	147 488	60 394	11 913	1 485	20.0	1.0
54133	Engineering services	580	1 737 736	557 150	131 764	11 696	10.1	4.3
541330	Engineering services	580	1 737 736	557 150	131 764	11 696	10.1	4.3
54134	Drafting services	23	D	D	D	c	D	D
541340	Drafting services	23	D	D	D	c	D	D
54135	Building inspection services	29	6 860	2 917	539	110	45.3	.7
541350	Building inspection services	29	6 860	2 917	539	110	45.3	.7
54137	Surveying & mapping (except geophysical) services	61	12 564	5 849	1 273	255	53.6	6.8
541370	Surveying & mapping (except geophysical) services	61	12 564	5 849	1 273	255	53.6	6.8
54138	Testing laboratories	67	93 043	40 742	11 448	1 194	9.0	10.1
541380	Testing laboratories	67	93 043	40 742	11 448	1 194	9.0	10.1
5414	Specialized design services	175	106 825	32 136	8 074	940	28.8	4.4
54141	Interior design services	57	D	D	D	e	D	D
541410	Interior design services	57	D	D	D	e	D	D
54142	Industrial design services	9	30 580	11 388	3 179	209	1.0	1.0
541420	Industrial design services	9	30 580	11 388	3 179	209	1.0	1.0
54143	Graphic design services	106	52 448	15 700	3 876	470	29.4	6.5
541430	Graphic design services	106	52 448	15 700	3 876	470	29.4	6.5
5414301	Graphic design services (except commercial art & medical artists)	88	43 121	13 105	3 313	394	32.5	6.4
5414302	Commercial art	18	9 327	2 595	563	76	15.1	6.8
5415	Computer systems design & related services	465	850 476	379 525	78 265	7 242	12.4	8.2
54151	Computer systems design & related services	465	850 476	379 525	78 265	7 242	12.4	8.2
541511	Custom computer programming services	176	431 214	226 600	45 983	4 091	5.5	7.0
541512	Computer systems design services	233	354 381	135 407	28 380	2 747	21.4	10.6
5415121	Computer systems integrators	98	189 066	54 532	12 136	1 212	11.9	18.0
5415122	Computer systems consultants (except systems integrators)	135	165 315	80 875	16 244	1 535	32.3	2.2
541519	Other computer related services	42	33 562	11 260	2 310	199	13.9	1.8

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	PITTSBURGH, PA MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	664	540 008	222 779	50 781	5 433	25.7	7.4
54161	Management consulting services	516	462 758	191 383	43 638	4 534	22.3	5.8
541611	Administrative management & general management consulting service	239	188 693	89 793	20 477	2 087	22.7	5.6
541612	Human resources & executive search consulting services	144	157 116	69 385	16 162	1 689	22.9	5.6
5416122	Executive placement services	63	38 006	21 027	4 298	461	58.8	3.7
5416123	Human resources & personnel management consulting	68	112 524	44 743	10 980	1 163	10.3	5.5
541613	Marketing consulting services	76	50 790	10 309	1 968	258	27.4	11.7
541614	Process, physical distribution, & logistics consulting services	31	43 686	13 810	3 127	300	18.9	2.9
541618	Other management consulting services	26	22 473	8 086	1 904	200	9.9	–
54162	Environmental consulting services	66	46 317	18 422	4 302	506	52.7	23.1
541620	Environmental consulting services	66	46 317	18 422	4 302	506	52.7	23.1
54169	Other scientific & technical consulting services	82	30 933	12 974	2 841	393	36.1	8.8
541690	Other scientific & technical consulting services	82	30 933	12 974	2 841	393	36.1	8.8
5417	Scientific research & development services	49	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	44	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	44	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	38	D	D	D	h	D	D
5418	Advertising & related services	291	354 039	108 103	24 701	3 783	15.4	5.6
54181	Advertising agencies	116	96 335	43 048	10 092	1 122	13.2	13.2
541810	Advertising agencies	116	96 335	43 048	10 092	1 122	13.2	13.2
54182	Public relations agencies	46	27 463	12 817	3 100	301	32.1	2.6
541820	Public relations agencies	46	27 463	12 817	3 100	301	32.1	2.6
54184	Media representatives	13	21 425	8 042	1 823	188	10.1	.1
541840	Media representatives	13	21 425	8 042	1 823	188	10.1	.1
5418402	Publishers' advertising representatives	7	D	D	D	c	D	D
54185	Display advertising	11	D	D	D	b	D	D
541850	Display advertising	11	D	D	D	b	D	D
5418502	Outdoor advertising services	10	D	D	D	b	D	D
54186	Direct mail advertising	31	134 969	30 993	6 585	1 245	7.2	2.2
541860	Direct mail advertising	31	134 969	30 993	6 585	1 245	7.2	2.2
54189	Other services related to advertising	66	D	D	D	f	D	D
541890	Other services related to advertising	66	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	36	35 542	4 406	1 062	192	37.2	3.2
5418903	Sign painting & lettering shop	22	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	212	D	D	D	g	D	D
54191	Marketing research & public opinion polling	30	41 113	16 485	5 734	727	19.0	10.7
541910	Marketing research & public opinion polling	30	41 113	16 485	5 734	727	19.0	10.7
54192	Photographic services	151	39 808	9 919	2 056	761	34.5	13.3
541921	Photographic studios, portrait	115	31 126	7 265	1 523	657	26.7	12.7
541922	Commercial photography	36	8 682	2 654	533	104	62.6	15.6
54193	Translation & interpretation services	6	2 475	750	172	30	7.7	–
541930	Translation & interpretation services	6	2 475	750	172	30	7.7	–
54199	All other professional, scientific, & technical services	25	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	25	D	D	D	e	D	D
	READING, PA MSA							
54	**Professional, scientific, & technical services**	**546**	**476 626**	**215 167**	**44 860**	**5 520**	**20.2**	**3.8**
541	Professional, scientific, & technical services	546	476 626	215 167	44 860	5 520	20.2	3.8
5411	Legal services	131	79 631	41 024	7 184	779	24.4	1.3
54111	Offices of lawyers	117	73 808	38 972	6 725	710	25.0	1.4
541110	Offices of lawyers	117	73 808	38 972	6 725	710	25.0	1.4
5411101	Offices of lawyers (except legal aid societies)	117	73 808	38 972	6 725	710	25.0	1.4
54119	Other legal services	14	5 823	2 052	459	69	16.5	–
541191	Title abstract & settlement offices	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	83	44 590	19 364	4 744	828	24.8	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	83	44 590	19 364	4 744	828	24.8	2.0
541211	Offices of certified public accountants	41	35 838	16 708	3 880	421	15.4	.9
541213	Tax return preparation services	16	2 770	971	386	302	34.6	5.3
541219	Other accounting services	23	5 638	1 546	445	99	81.1	4.2
5413	Architectural, engineering, & related services	120	191 967	94 693	20 418	2 150	17.3	3.8
54131	Architectural services	18	13 673	3 458	737	86	31.4	1.6
541310	Architectural services	18	13 673	3 458	737	86	31.4	1.6
54133	Engineering services	61	157 711	81 472	17 586	1 750	14.8	3.5
541330	Engineering services	61	157 711	81 472	17 586	1 750	14.8	3.5
54134	Drafting services	6	3 427	1 773	370	37	28.9	–
541340	Drafting services	6	3 427	1 773	370	37	28.9	–
54137	Surveying & mapping (except geophysical) services	16	6 876	2 994	625	106	11.4	–
541370	Surveying & mapping (except geophysical) services	16	6 876	2 994	625	106	11.4	–
54138	Testing laboratories	14	8 949	4 436	983	145	32.6	17.8
541380	Testing laboratories	14	8 949	4 436	983	145	32.6	17.8
5414	Specialized design services	14	7 290	2 523	460	61	21.3	2.9
54143	Graphic design services	10	6 727	2 476	449	57	14.7	3.1
541430	Graphic design services	10	6 727	2 476	449	57	14.7	3.1
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	READING, PA MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	59	45 569	15 222	3 361	385	20.2	4.4
54151	Computer systems design & related services	59	45 569	15 222	3 361	385	20.2	4.4
541511	Custom computer programming services	24	8 693	3 652	766	102	28.0	4.2
541512	Computer systems design services	26	34 152	10 161	2 321	250	17.1	3.3
5415121	Computer systems integrators	13	28 398	8 285	1 873	201	7.2	3.9
5415122	Computer systems consultants (except systems integrators)	13	5 754	1 876	448	49	65.8	–
5416	Management, scientific, & technical consulting services	75	36 109	15 708	3 142	303	29.7	11.5
54161	Management consulting services	55	27 494	12 480	2 408	214	28.0	14.6
541611	Administrative management & general management consulting service	26	14 647	7 074	1 359	112	18.8	21.3
541613	Marketing consulting services	12	7 184	2 100	404	35	55.0	–
54162	Environmental consulting services	12	6 565	2 361	510	57	31.3	.3
541620	Environmental consulting services	12	6 565	2 361	510	57	31.3	.3
5418	Advertising & related services	37	64 912	24 654	5 168	888	11.3	3.0
54186	Direct mail advertising	5	D	D	D	f	D	D
541860	Direct mail advertising	5	D	D	D	f	D	D
54189	Other services related to advertising	14	3 078	681	150	27	67.7	–
541890	Other services related to advertising	14	3 078	681	150	27	67.7	–
5418903	Sign painting & lettering shop	9	1 968	536	130	20	53.5	–
5419	Other professional, scientific, & technical services	21	3 630	985	167	71	46.9	13.6
54192	Photographic services	17	3 089	793	149	69	37.6	16.0
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	SCRANTON–WILKES-BARRE–HAZLETON, PA MSA							
54	**Professional, scientific, & technical services**	**923**	**519 299**	**204 371**	**45 899**	**6 985**	**28.8**	**12.9**
541	Professional, scientific, & technical services	923	519 299	204 371	45 899	6 985	28.8	12.9
5411	Legal services	385	158 229	57 763	14 338	1 665	33.5	4.6
54111	Offices of lawyers	365	155 378	56 999	14 210	1 624	32.8	4.4
541110	Offices of lawyers	365	155 378	56 999	14 210	1 624	32.8	4.4
5411101	Offices of lawyers (except legal aid societies)	365	155 378	56 999	14 210	1 624	32.8	4.4
54119	Other legal services	20	2 851	764	128	41	71.0	14.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	166	67 793	27 939	6 635	1 430	36.5	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	166	67 793	27 939	6 635	1 430	36.5	4.9
541211	Offices of certified public accountants	91	51 275	21 042	4 886	649	31.1	2.6
541213	Tax return preparation services	23	3 384	1 223	539	451	30.3	7.8
541219	Other accounting services	46	9 538	3 284	757	198	78.0	3.8
5413	Architectural, engineering, & related services	127	86 272	43 556	9 101	1 281	31.3	6.2
54131	Architectural services	28	24 234	12 658	2 327	283	22.3	.6
541310	Architectural services	28	24 234	12 658	2 327	283	22.3	.6
54133	Engineering services	56	48 676	23 551	5 090	648	35.3	9.9
541330	Engineering services	56	48 676	23 551	5 090	648	35.3	9.9
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54135	Building inspection services	6	D	D	D	c	D	D
541350	Building inspection services	6	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	25	2 171	813	164	42	97.1	2.9
541370	Surveying & mapping (except geophysical) services	25	2 171	813	164	42	97.1	2.9
5414	Specialized design services	15	2 962	545	115	29	29.9	29.0
5415	Computer systems design & related services	54	49 494	20 088	3 969	422	25.0	38.5
54151	Computer systems design & related services	54	49 494	20 088	3 969	422	25.0	38.5
541511	Custom computer programming services	14	D	D	D	c	D	D
541512	Computer systems design services	28	13 200	4 461	960	148	61.5	1.6
5415122	Computer systems consultants (except systems integrators)	15	7 003	2 716	554	84	27.4	3.0
5416	Management, scientific, & technical consulting services	78	74 761	31 223	6 728	1 059	19.6	9.9
54161	Management consulting services	60	67 050	28 906	6 262	997	18.1	10.7
541611	Administrative management & general management consulting service	28	19 759	9 662	1 341	192	35.9	13.2
541612	Human resources & executive search consulting services	17	4 757	1 673	292	40	87.3	2.1
541614	Process, physical distribution, & logistics consulting services	8	D	D	D	f	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
54162	Environmental consulting services	13	6 098	1 858	411	49	17.3	3.5
541620	Environmental consulting services	13	6 098	1 858	411	49	17.3	3.5
5417	Scientific research & development services	6	22 122	4 402	1 067	139	–	97.1
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
5417102	Research & development in the life sciences	2	D	D	D	b	D	D
5418	Advertising & related services	64	51 287	17 325	3 610	819	30.3	3.7
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
54186	Direct mail advertising	7	22 358	9 860	1 997	518	2.0	4.0
541860	Direct mail advertising	7	22 358	9 860	1 997	518	2.0	4.0
54189	Other services related to advertising	18	12 651	2 216	390	87	94.3	2.5
541890	Other services related to advertising	18	12 651	2 216	390	87	94.3	2.5
5418902	Advertising specialties goods distributor	12	11 173	1 558	236	37	97.4	2.6

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SCRANTON–WILKES-BARRE–HAZLETON, PA MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	28	6 379	1 530	336	141	23.7	5.0
54192	Photographic services	26	D	D	D	c	D	D
541921	Photographic studios, portrait	23	D	D	D	c	D	D
	SHARON, PA MSA							
54	**Professional, scientific, & technical services**	**130**	**49 353**	**22 010**	**5 917**	**679**	**29.8**	**8.2**
541	Professional, scientific, & technical services	130	49 353	22 010	5 917	679	29.8	8.2
5411	Legal services	40	12 191	3 088	767	150	55.1	6.3
54111	Offices of lawyers	40	12 191	3 088	767	150	55.1	6.3
541110	Offices of lawyers	40	12 191	3 088	767	150	55.1	6.3
5411101	Offices of lawyers (except legal aid societies)	40	12 191	3 088	767	150	55.1	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	9 994	3 616	968	241	24.0	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	9 994	3 616	968	241	24.0	5.4
541211	Offices of certified public accountants	17	7 493	2 660	680	104	17.6	6.6
541219	Other accounting services	8	1 783	712	171	65	37.1	2.5
5413	Architectural, engineering, & related services	18	7 141	3 521	808	108	34.2	15.1
5415	Computer systems design & related services	6	6 384	2 530	569	75	27.0	1.1
54151	Computer systems design & related services	6	6 384	2 530	569	75	27.0	1.1
5416	Management, scientific, & technical consulting services	13	D	D	D	b	D	D
54161	Management consulting services	11	D	D	D	b	D	D
541611	Administrative management & general management consulting service	3	D	D	D	b	D	D
5418	Advertising & related services	7	1 838	676	143	27	16.6	66.4
	STATE COLLEGE, PA MSA							
54	**Professional, scientific, & technical services**	**211**	**167 464**	**85 946**	**19 559**	**2 332**	**23.7**	**5.1**
541	Professional, scientific, & technical services	211	167 464	85 946	19 559	2 332	23.7	5.1
5411	Legal services	46	20 338	9 288	1 647	225	24.4	2.6
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	16 158	7 977	1 846	310	28.5	33.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	16 158	7 977	1 846	310	28.5	33.4
541211	Offices of certified public accountants	11	D	D	D	b	D	D
541213	Tax return preparation services	7	1 097	233	113	77	35.4	43.6
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	58	34 129	16 552	3 921	499	33.3	3.1
54133	Engineering services	38	22 028	11 583	2 771	347	41.4	4.5
541330	Engineering services	38	22 028	11 583	2 771	347	41.4	4.5
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5415	Computer systems design & related services	17	D	D	D	f	D	D
54151	Computer systems design & related services	17	D	D	D	f	D	D
541512	Computer systems design services	8	D	D	D	f	D	D
5415121	Computer systems integrators	3	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	32	29 091	13 759	2 672	434	21.5	1.7
54161	Management consulting services	24	D	D	D	b	D	D
541612	Human resources & executive search consulting services	8	5 177	2 781	416	49	36.3	–
54169	Other scientific & technical consulting services	2	D	D	D	e	D	D
541690	Other scientific & technical consulting services	2	D	D	D	e	D	D
5418	Advertising & related services	7	7 930	2 005	474	84	45.1	–
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	WILLIAMSPORT, PA MSA							
54	**Professional, scientific, & technical services**	**137**	**68 774**	**27 122**	**6 011**	**1 014**	**32.3**	**1.2**
541	Professional, scientific, & technical services	137	68 774	27 122	6 011	1 014	32.3	1.2
5411	Legal services	52	24 677	9 240	2 068	326	35.9	2.2
54111	Offices of lawyers	52	24 677	9 240	2 068	326	35.9	2.2
541110	Offices of lawyers	52	24 677	9 240	2 068	326	35.9	2.2
5411101	Offices of lawyers (except legal aid societies)	52	24 677	9 240	2 068	326	35.9	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	8 781	4 292	1 033	281	40.1	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	8 781	4 292	1 033	281	40.1	.5
541211	Offices of certified public accountants	16	7 383	3 897	891	109	43.1	–
541213	Tax return preparation services	4	1 209	352	128	163	16.5	–
5413	Architectural, engineering, & related services	20	12 698	5 746	1 286	189	40.9	1.7
54131	Architectural services	4	4 190	1 706	358	53	44.8	3.9
541310	Architectural services	4	4 190	1 706	358	53	44.8	3.9
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	2 962	2 504	396	19	11.3	.3
5418	Advertising & related services	16	12 807	3 186	700	92	20.0	–
54189	Other services related to advertising	6	2 444	280	61	23	81.3	–
541890	Other services related to advertising	6	2 444	280	61	23	81.3	–
	YORK, PA MSA							
54	**Professional, scientific, & technical services**	**502**	**268 397**	**105 162**	**24 026**	**3 457**	**30.9**	**7.9**
541	Professional, scientific, & technical services	502	268 397	105 162	24 026	3 457	30.9	7.9
5411	Legal services	148	55 491	19 931	4 422	649	26.9	6.8
54111	Offices of lawyers	136	52 471	18 637	4 111	590	27.1	5.7
541110	Offices of lawyers	136	52 471	18 637	4 111	590	27.1	5.7
5411101	Offices of lawyers (except legal aid societies)	136	52 471	18 637	4 111	590	27.1	5.7
54119	Other legal services	12	3 020	1 294	311	59	22.3	26.6
541191	Title abstract & settlement offices	12	3 020	1 294	311	59	22.3	26.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	83	31 640	13 181	3 615	832	26.1	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	83	31 640	13 181	3 615	832	26.1	3.1
541211	Offices of certified public accountants	39	23 279	10 055	2 573	322	20.8	1.7
541213	Tax return preparation services	15	2 681	1 084	499	401	21.7	1.5
541219	Other accounting services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	95	105 639	47 011	10 493	1 192	28.1	10.9
54131	Architectural services	12	9 377	3 235	626	71	30.7	6.8
541310	Architectural services	12	9 377	3 235	626	71	30.7	6.8
54133	Engineering services	63	84 955	38 953	8 735	959	30.4	6.0
541330	Engineering services	63	84 955	38 953	8 735	959	30.4	6.0
54138	Testing laboratories	8	8 878	3 804	902	122	1.4	64.2
541380	Testing laboratories	8	8 878	3 804	902	122	1.4	64.2
5414	Specialized design services	20	10 034	3 115	637	112	49.9	1.8
54143	Graphic design services	12	6 639	1 965	381	75	54.5	2.8
541430	Graphic design services	12	6 639	1 965	381	75	54.5	2.8
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	48	14 657	4 701	889	116	52.4	19.8
54151	Computer systems design & related services	48	14 657	4 701	889	116	52.4	19.8
541512	Computer systems design services	23	9 731	2 418	518	70	59.4	24.7
5416	Management, scientific, & technical consulting services	49	13 206	5 521	1 344	161	67.5	8.7
54161	Management consulting services	33	10 811	4 519	1 112	132	68.6	8.8
5418	Advertising & related services	30	27 572	7 266	1 582	255	19.0	2.1
54185	Display advertising	5	D	D	D	b	D	D
541850	Display advertising	5	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54189	Other services related to advertising	11	6 688	1 186	256	43	6.3	2.8
541890	Other services related to advertising	11	6 688	1 186	256	43	6.3	2.8
5419	Other professional, scientific, & technical services	25	D	D	D	c	D	D
54192	Photographic services	21	5 128	1 361	303	84	43.2	–
541921	Photographic studios, portrait	17	4 191	979	215	73	49.3	–

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE PENNSYLVANIA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 956**	**643 043**	**222 902**	**49 514**	**9 250**	**38.7**	**12.7**
541	Professional, scientific, & technical services	1 956	643 043	222 902	49 514	9 250	38.7	12.7
5411	Legal services	716	182 580	56 712	11 997	2 415	45.7	6.3
54111	Offices of lawyers	675	D	D	D	g	D	D
541110	Offices of lawyers	675	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	675	D	D	D	g	D	D
54119	Other legal services	41	D	D	D	c	D	D
541191	Title abstract & settlement offices	37	6 736	2 599	596	142	40.3	10.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	416	98 058	37 251	9 575	2 426	47.5	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	416	98 058	37 251	9 575	2 426	47.5	8.2
541211	Offices of certified public accountants	195	60 098	22 729	5 504	1 017	47.8	6.1
541213	Tax return preparation services	89	11 039	2 958	1 233	723	43.9	16.9
541219	Other accounting services	126	24 919	10 673	2 579	580	50.8	3.6
5413	Architectural, engineering, & related services	327	153 579	58 418	13 151	1 941	35.5	12.5
54131	Architectural services	39	19 320	8 252	1 736	219	30.2	5.0
541310	Architectural services	39	19 320	8 252	1 736	219	30.2	5.0
54133	Engineering services	136	D	D	D	f	D	D
541330	Engineering services	136	D	D	D	f	D	D
54134	Drafting services	6	3 814	1 839	413	69	8.9	–
541340	Drafting services	6	3 814	1 839	413	69	8.9	–
54135	Building inspection services	8	D	D	D	b	D	D
541350	Building inspection services	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	98	13 446	4 970	1 004	269	74.9	3.4
541370	Surveying & mapping (except geophysical) services	98	13 446	4 970	1 004	269	74.9	3.4
54138	Testing laboratories	38	D	D	D	e	D	D
541380	Testing laboratories	38	D	D	D	e	D	D
5414	Specialized design services	37	8 747	1 535	289	82	83.7	9.8
54141	Interior design services	16	4 669	478	88	28	85.4	8.1
541410	Interior design services	16	4 669	478	88	28	85.4	8.1
54143	Graphic design services	18	3 466	907	180	49	86.4	13.6
541430	Graphic design services	18	3 466	907	180	49	86.4	13.6
5415	Computer systems design & related services	113	D	D	D	f	D	D
54151	Computer systems design & related services	113	D	D	D	f	D	D
541511	Custom computer programming services	43	17 378	5 511	1 108	139	33.4	43.7
541512	Computer systems design services	56	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	36	23 243	10 992	2 410	326	24.0	6.1
5416	Management, scientific, & technical consulting services	158	D	D	D	g	D	D
54161	Management consulting services	99	D	D	D	f	D	D
541611	Administrative management & general management consulting service	50	D	D	D	e	D	D
541612	Human resources & executive search consulting services	19	8 295	3 894	785	230	22.3	1.4
5416123	Human resources & personnel management consulting	16	D	D	D	c	D	D
541613	Marketing consulting services	18	D	D	D	b	D	D
54162	Environmental consulting services	36	D	D	D	e	D	D
541620	Environmental consulting services	36	D	D	D	e	D	D
54169	Other scientific & technical consulting services	23	D	D	D	b	D	D
541690	Other scientific & technical consulting services	23	D	D	D	b	D	D
5417	Scientific research & development services	12	D	D	D	b	D	D
5418	Advertising & related services	71	D	D	D	e	D	D
54189	Other services related to advertising	25	13 247	1 866	468	105	44.8	3.2
541890	Other services related to advertising	25	13 247	1 866	468	105	44.8	3.2
5418902	Advertising specialties goods distributor	13	11 422	1 379	352	64	45.0	.4
5419	Other professional, scientific, & technical services	106	D	D	D	e	D	D
54191	Marketing research & public opinion polling	4	D	D	D	c	D	D
541910	Marketing research & public opinion polling	4	D	D	D	c	D	D
54192	Photographic services	80	D	D	D	c	D	D
541921	Photographic studios, portrait	70	D	D	D	c	D	D
541922	Commercial photography	10	2 726	916	207	47	30.6	9.9

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	ALLENTOWN–BETHLEHEM–EASTON, PA MSA								
54	**Professional, scientific, & technical services**	**5**	**1 260**	**1 113**	**645**	**132**	**16**	**19.9**	**7.7**
541	Professional, scientific, & technical services	5	1 260	1 113	645	132	16	19.9	7.7
	ALTOONA, PA MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	ERIE, PA MSA								
54	**Professional, scientific, & technical services**	**3**	**737**	**714**	**441**	**193**	**16**	**D**	**52.4**
	HARRISBURG–LEBANON–CARLISLE, PA MSA								
54	**Professional, scientific, & technical services**	**15**	**9 184**	**9 251**	**3 252**	**725**	**95**	**13.8**	**47.6**
541	Professional, scientific, & technical services	15	9 184	9 251	3 252	725	95	13.8	47.6
5411	Legal services	8	2 860	2 820	1 900	410	62	–	7.6
54111	Offices of lawyers	8	2 860	2 820	1 900	410	62	–	7.6
541110	Offices of lawyers	8	2 860	2 820	1 900	410	62	–	7.6
5411102	Legal aid societies & similar legal services	8	2 860	2 820	1 900	410	62	–	7.6
5417	Scientific research & development services	7	6 324	6 431	1 352	315	33	20.1	65.7
	JOHNSTOWN, PA MSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	f	D	D
5417	Scientific research & development services	1	D	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	D	f	D	D
	LANCASTER, PA MSA								
54	**Professional, scientific, & technical services**	**6**	**1 892**	**1 843**	**741**	**179**	**27**	**6.4**	**8.9**
541	Professional, scientific, & technical services	6	1 892	1 843	741	179	27	6.4	8.9
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA								
54	**Professional, scientific, & technical services**	**534**	**2 106 786**	**1 918 566**	**848 280**	**203 255**	**22 820**	**4.8**	**7.0**
541	Professional, scientific, & technical services	534	2 106 786	1 918 566	848 280	203 255	22 820	4.8	7.0
5411	Legal services	210	D	D	D	D	h	D	D
54111	Offices of lawyers	210	D	D	D	D	h	D	D
541110	Offices of lawyers	210	D	D	D	D	h	D	D
5411102	Legal aid societies & similar legal services	210	D	D	D	D	h	D	D
5417	Scientific research & development services	324	D	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	229	1 599 341	1 440 517	616 347	148 283	17 047	3.8	6.0
541710	R&D in the physical, engineering, & life sciences	229	1 599 341	1 440 517	616 347	148 283	17 047	3.8	6.0
5417101	R&D in the physical & engineering sciences	84	D	D	D	D	i	D	D
5417102	Research & development in the life sciences	145	D	D	D	D	i	D	D
54172	Research & development in the social sciences & humanities	95	D	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	95	D	D	D	D	g	D	D
	Bergen–Passaic, NJ PMSA								
54	**Professional, scientific, & technical services**	**18**	**22 095**	**22 969**	**11 660**	**2 907**	**156**	**33.2**	**4.0**
541	Professional, scientific, & technical services	18	22 095	22 969	11 660	2 907	156	33.2	4.0
5411	Legal services	10	5 231	4 823	2 568	558	60	28.7	16.8
54111	Offices of lawyers	10	5 231	4 823	2 568	558	60	28.7	16.8
541110	Offices of lawyers	10	5 231	4 823	2 568	558	60	28.7	16.8
5411102	Legal aid societies & similar legal services	10	5 231	4 823	2 568	558	60	28.7	16.8
5417	Scientific research & development services	8	16 864	18 146	9 092	2 349	96	34.6	–
54171	R&D in the physical, engineering, & life sciences	8	16 864	18 146	9 092	2 349	96	34.6	–
541710	R&D in the physical, engineering, & life sciences	8	16 864	18 146	9 092	2 349	96	34.6	–
	Bridgeport, CT PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	a	D	D
	Danbury, CT PMSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	a	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.								
	Dutchess County, NY PMSA								
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	D	c	D	D
5417	Scientific research & development services	3	D	D	D	D	c	D	D
	Jersey City, NJ PMSA								
54	**Professional, scientific, & technical services**	**5**	**4 808**	**5 152**	**2 365**	**589**	**54**	**5.6**	**38.6**
541	Professional, scientific, & technical services	5	4 808	5 152	2 365	589	54	5.6	38.6
5411	Legal services	3	D	D	D	D	b	D	D
54111	Offices of lawyers	3	D	D	D	D	b	D	D
541110	Offices of lawyers	3	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	3	D	D	D	D	b	D	D
	Middlesex–Somerset–Hunterdon, NJ PMSA								
54	**Professional, scientific, & technical services**	**30**	**92 621**	**64 536**	**40 208**	**10 585**	**673**	**3.9**	**14.6**
541	Professional, scientific, & technical services	30	92 621	64 536	40 208	10 585	673	3.9	14.6
5411	Legal services	11	8 077	7 331	3 561	731	87	15.3	.3
54111	Offices of lawyers	11	8 077	7 331	3 561	731	87	15.3	.3
541110	Offices of lawyers	11	8 077	7 331	3 561	731	87	15.3	.3
5411102	Legal aid societies & similar legal services	11	8 077	7 331	3 561	731	87	15.3	.3
5417	Scientific research & development services	19	84 544	57 205	36 647	9 854	586	2.8	16.0
54171	R&D in the physical, engineering, & life sciences	16	84 038	56 730	36 447	9 803	571	2.6	16.1
541710	R&D in the physical, engineering, & life sciences	16	84 038	56 730	36 447	9 803	571	2.6	16.1
5417101	R&D in the physical & engineering sciences	4	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	12	D	D	D	D	c	D	D
	Monmouth–Ocean, NJ PMSA								
54	**Professional, scientific, & technical services**	**10**	**15 468**	**14 476**	**8 703**	**2 058**	**157**	**2.2**	**.3**
541	Professional, scientific, & technical services	10	15 468	14 476	8 703	2 058	157	2.2	.3
5417	Scientific research & development services	4	D	D	D	D	c	D	D
	Nassau–Suffolk, NY PMSA								
54	**Professional, scientific, & technical services**	**70**	**717 564**	**684 495**	**283 411**	**70 704**	**7 408**	**1.0**	**2.3**
541	Professional, scientific, & technical services	70	717 564	684 495	283 411	70 704	7 408	1.0	2.3
5411	Legal services	26	21 725	19 026	12 126	2 894	309	16.6	40.7
54111	Offices of lawyers	26	21 725	19 026	12 126	2 894	309	16.6	40.7
541110	Offices of lawyers	26	21 725	19 026	12 126	2 894	309	16.6	40.7
5411102	Legal aid societies & similar legal services	26	21 725	19 026	12 126	2 894	309	16.6	40.7
5417	Scientific research & development services	44	695 839	665 469	271 285	67 810	7 099	.5	1.1
54171	R&D in the physical, engineering, & life sciences	36	694 248	663 924	270 591	67 646	7 081	.4	1.0
541710	R&D in the physical, engineering, & life sciences	36	694 248	663 924	270 591	67 646	7 081	.4	1.0
5417101	R&D in the physical & engineering sciences	17	D	D	D	D	i	D	D
5417102	Research & development in the life sciences	19	D	D	D	D	f	D	D
	New Haven–Meriden, CT PMSA								
54	**Professional, scientific, & technical services**	**17**	**27 625**	**34 279**	**17 742**	**3 718**	**487**	**14.7**	**6.9**
541	Professional, scientific, & technical services	17	27 625	34 279	17 742	3 718	487	14.7	6.9
5417	Scientific research & development services	12	24 865	31 677	16 343	3 404	453	12.5	7.7
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	4	D	D	D	D	c	D	D
	New York, NY PMSA								
54	**Professional, scientific, & technical services**	**305**	**1 129 266**	**1 004 561**	**448 564**	**104 104**	**13 025**	**6.1**	**9.0**
541	Professional, scientific, & technical services	305	1 129 266	1 004 561	448 564	104 104	13 025	6.1	9.0
5411	Legal services	115	213 677	205 087	116 988	27 479	2 902	2.9	9.0
54111	Offices of lawyers	115	213 677	205 087	116 988	27 479	2 902	2.9	9.0
541110	Offices of lawyers	115	213 677	205 087	116 988	27 479	2 902	2.9	9.0
5411102	Legal aid societies & similar legal services	115	213 677	205 087	116 988	27 479	2 902	2.9	9.0
5417	Scientific research & development services	190	915 589	799 474	331 576	76 625	10 123	6.8	9.0
54171	R&D in the physical, engineering, & life sciences	121	695 654	594 791	253 718	57 775	8 313	6.0	9.4
541710	R&D in the physical, engineering, & life sciences	121	695 654	594 791	253 718	57 775	8 313	6.0	9.4
5417101	R&D in the physical & engineering sciences	35	118 835	112 416	39 574	9 870	1 060	15.8	13.3
5417102	Research & development in the life sciences	86	576 819	482 375	214 144	47 905	7 253	3.9	8.5
54172	Research & development in the social sciences & humanities	69	219 935	204 683	77 858	18 850	1 810	9.4	7.9
541720	R&D in the social sciences & humanities	69	219 935	204 683	77 858	18 850	1 810	9.4	7.9

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	NEW YORK–NORTHERN NEW JERSEY–LONG ISLAND, NY–NJ–CT–PA CMSA—Con.								
	Newark, NJ PMSA								
54	**Professional, scientific, & technical services**	**33**	**23 623**	**21 704**	**10 155**	**2 464**	**272**	**19.4**	**14.8**
541	Professional, scientific, & technical services	33	23 623	21 704	10 155	2 464	272	19.4	14.8
5411	Legal services	19	10 828	10 301	5 614	1 399	146	15.2	20.3
54111	Offices of lawyers	19	10 828	10 301	5 614	1 399	146	15.2	20.3
541110	Offices of lawyers	19	10 828	10 301	5 614	1 399	146	15.2	20.3
5411102	Legal aid societies & similar legal services	19	10 828	10 301	5 614	1 399	146	15.2	20.3
5417	Scientific research & development services	14	12 795	11 403	4 541	1 065	126	22.9	10.2
	Newburgh, NY–PA PMSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	a	D	D
	Stamford–Norwalk, CT PMSA								
54	**Professional, scientific, & technical services**	**12**	**18 690**	**15 587**	**3 579**	**1 054**	**68**	**5.7**	**14.0**
541	Professional, scientific, & technical services	12	18 690	15 587	3 579	1 054	68	5.7	14.0
5417	Scientific research & development services	7	D	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	D	b	D	D
	Trenton, NJ PMSA								
54	**Professional, scientific, & technical services**	**18**	**37 641**	**36 374**	**14 938**	**3 397**	**304**	**8.1**	**11.3**
541	Professional, scientific, & technical services	18	37 641	36 374	14 938	3 397	304	8.1	11.3
5411	Legal services	4	4 164	3 936	2 432	559	70	–	14.7
54111	Offices of lawyers	4	4 164	3 936	2 432	559	70	–	14.7
541110	Offices of lawyers	4	4 164	3 936	2 432	559	70	–	14.7
5411102	Legal aid societies & similar legal services	4	4 164	3 936	2 432	559	70	–	14.7
5417	Scientific research & development services	14	33 477	32 438	12 506	2 838	234	9.1	10.8
54171	R&D in the physical, engineering, & life sciences	8	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	8	D	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	D	c	D	D
	Waterbury, CT PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	a	D	D
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA								
54	**Professional, scientific, & technical services**	**125**	**D**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	125	D	D	D	D	h	D	D
5411	Legal services	48	D	D	D	D	f	D	D
54111	Offices of lawyers	48	D	D	D	D	f	D	D
541110	Offices of lawyers	48	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	48	D	D	D	D	f	D	D
5417	Scientific research & development services	77	D	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	52	D	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	52	D	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	11	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	41	D	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities	25	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	25	D	D	D	D	c	D	D
	Atlantic–Cape May, NJ PMSA								
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.								
	Philadelphia, PA–NJ PMSA								
54	**Professional, scientific, & technical services** ..	**109**	**283 226**	**269 126**	**134 103**	**31 520**	**3 413**	**6.2**	**6.3**
541	Professional, scientific, & technical services	109	283 226	269 126	134 103	31 520	3 413	6.2	6.3
5411	Legal services	38	52 446	51 703	37 408	8 179	884	1.6	4.8
54111	Offices of lawyers	38	52 446	51 703	37 408	8 179	884	1.6	4.8
541110	Offices of lawyers	38	52 446	51 703	37 408	8 179	884	1.6	4.8
5411102	Legal aid societies & similar legal services	38	52 446	51 703	37 408	8 179	884	1.6	4.8
5417	Scientific research & development services	71	230 780	217 423	96 695	23 341	2 529	7.3	6.6
54171	R&D in the physical, engineering, & life sciences	47	201 400	188 682	86 651	21 001	2 293	5.0	5.5
541710	R&D in the physical, engineering, & life sciences	47	201 400	188 682	86 651	21 001	2 293	5.0	5.5
5417101	R&D in the physical & engineering sciences	8	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	39	D	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities	24	29 380	28 741	10 044	2 340	236	23.4	13.9
541720	R&D in the social sciences & humanities	24	29 380	28 741	10 044	2 340	236	23.4	13.9
	Vineland–Millville–Bridgeton, NJ PMSA								
54	**Professional, scientific, & technical services** ..	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
	Wilmington–Newark, DE–MD PMSA								
54	**Professional, scientific, & technical services** ..	**7**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	D	b	D	D
	PITTSBURGH, PA MSA								
54	**Professional, scientific, & technical services** ..	**44**	**95 884**	**93 130**	**46 194**	**10 600**	**1 171**	**13.4**	**17.5**
541	Professional, scientific, & technical services	44	95 884	93 130	46 194	10 600	1 171	13.4	17.5
5411	Legal services	18	8 750	8 542	4 734	1 073	161	14.1	3.4
54111	Offices of lawyers	18	8 750	8 542	4 734	1 073	161	14.1	3.4
541110	Offices of lawyers	18	8 750	8 542	4 734	1 073	161	14.1	3.4
5411102	Legal aid societies & similar legal services	18	8 750	8 542	4 734	1 073	161	14.1	3.4
5417	Scientific research & development services	26	87 134	84 588	41 460	9 527	1 010	13.3	18.9
54171	R&D in the physical, engineering, & life sciences	19	82 286	80 153	39 173	8 931	952	13.4	19.6
541710	R&D in the physical, engineering, & life sciences	19	82 286	80 153	39 173	8 931	952	13.4	19.6
5417101	R&D in the physical & engineering sciences	7	20 510	20 183	8 736	2 103	212	8.7	17.7
5417102	Research & development in the life sciences	12	61 776	59 970	30 437	6 828	740	15.0	20.2
	READING, PA MSA								
54	**Professional, scientific, & technical services** ..	**6**	**6 164**	**5 689**	**1 941**	**480**	**54**	**22.8**	**3.4**
541	Professional, scientific, & technical services	6	6 164	5 689	1 941	480	54	22.8	3.4
	SCRANTON–WILKES-BARRE–HAZLETON, PA MSA								
54	**Professional, scientific, & technical services** ..	**10**	**5 995**	**5 334**	**2 450**	**635**	**82**	**50.6**	**4.8**
541	Professional, scientific, & technical services	10	5 995	5 334	2 450	635	82	50.6	4.8
	SHARON, PA MSA								
54	**Professional, scientific, & technical services** ..	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	STATE COLLEGE, PA MSA								
54	**Professional, scientific, & technical services** ..	**2**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	b	D	D
	WILLIAMSPORT, PA MSA								
54	**Professional, scientific, & technical services** ..	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	YORK, PA MSA								
54	**Professional, scientific, & technical services** ..	**3**	**801**	**771**	**455**	**90**	**11**	**D**	**13.7**

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	AREA OUTSIDE PENNSYLVANIA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**25**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	25	D	D	D	D	c	D	D
5411	Legal services	21	D	D	D	D	c	D	D
54111	Offices of lawyers	21	D	D	D	D	c	D	D
541110	Offices of lawyers	21	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	21	D	D	D	D	c	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADAMS COUNTY, PA							
54	**Professional, scientific, & technical services**	**81**	**22 168**	**7 627**	**1 672**	**341**	**42.8**	**23.0**
541	Professional, scientific, & technical services	81	22 168	7 627	1 672	341	42.8	23.0
5411	Legal services	27	6 555	1 570	371	91	70.8	7.2
54111	Offices of lawyers	23	5 693	1 278	306	74	74.6	7.2
541110	Offices of lawyers	23	5 693	1 278	306	74	74.6	7.2
5411101	Offices of lawyers (except legal aid societies)	23	5 693	1 278	306	74	74.6	7.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	2 738	1 134	303	76	75.7	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	2 738	1 134	303	76	75.7	1.3
5413	Architectural, engineering, & related services	12	5 029	2 175	463	57	15.7	37.0
5416	Management, scientific, & technical consulting services	9	5 669	2 211	454	99	5.1	48.0
54161	Management consulting services	7	D	D	D	b	D	D
	ALLEGHENY COUNTY, PA							
54	**Professional, scientific, & technical services**	**3 432**	**5 155 606**	**1 988 078**	**449 609**	**44 926**	**13.0**	**4.2**
541	Professional, scientific, & technical services	3 432	5 155 606	1 988 078	449 609	44 926	13.0	4.2
5411	Legal services	962	1 072 894	470 136	100 189	8 834	14.0	1.7
54111	Offices of lawyers	835	995 239	440 601	92 635	7 745	14.7	1.6
541110	Offices of lawyers	835	995 239	440 601	92 635	7 745	14.7	1.6
5411101	Offices of lawyers (except legal aid societies)	835	995 239	440 601	92 635	7 745	14.7	1.6
54119	Other legal services	127	77 655	29 535	7 554	1 089	5.1	3.0
541191	Title abstract & settlement offices	114	71 210	27 947	7 211	1 024	3.9	2.8
541199	All other legal services	13	6 445	1 588	343	65	18.2	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	445	441 294	168 096	38 557	5 603	12.3	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	445	441 294	168 096	38 557	5 603	12.3	4.3
541211	Offices of certified public accountants	286	381 795	143 519	32 210	3 281	9.6	3.9
541213	Tax return preparation services	38	12 838	5 369	1 660	1 282	32.9	.7
541219	Other accounting services	111	29 920	10 575	2 626	594	33.0	8.7
5413	Architectural, engineering, & related services	638	1 605 997	533 914	124 402	11 433	10.2	4.4
54131	Architectural services	132	123 154	48 588	9 661	1 211	19.9	1.2
541310	Architectural services	132	123 154	48 588	9 661	1 211	19.9	1.2
54133	Engineering services	405	1 406 207	450 768	107 090	9 112	9.0	4.7
541330	Engineering services	405	1 406 207	450 768	107 090	9 112	9.0	4.7
54134	Drafting services	11	D	D	D	b	D	D
541340	Drafting services	11	D	D	D	b	D	D
54135	Building inspection services	19	4 758	2 022	375	78	40.9	1.0
541350	Building inspection services	19	4 758	2 022	375	78	40.9	1.0
54137	Surveying & mapping (except geophysical) services	24	6 918	3 535	763	138	52.8	5.4
541370	Surveying & mapping (except geophysical) services	24	6 918	3 535	763	138	52.8	5.4
54138	Testing laboratories	44	60 332	27 168	6 144	831	9.7	4.1
541380	Testing laboratories	44	60 332	27 168	6 144	831	9.7	4.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALLEGHENY COUNTY, PA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	136	91 862	28 170	7 340	723	22.3	4.3
54141	Interior design services	39	D	D	D	c	D	D
541410	Interior design services	39	D	D	D	c	D	D
54142	Industrial design services	6	30 265	11 251	3 167	207	–	1.0
541420	Industrial design services	6	30 265	11 251	3 167	207	–	1.0
54143	Graphic design services	90	46 450	14 178	3 526	398	29.7	5.9
541430	Graphic design services	90	46 450	14 178	3 526	398	29.7	5.9
5414301	Graphic design services (except commercial art & medical artists)	75	D	D	D	e	D	D
5414302	Commercial art	15	D	D	D	b	D	D
5415	Computer systems design & related services	336	715 649	322 783	67 335	6 361	11.6	6.0
54151	Computer systems design & related services	336	715 649	322 783	67 335	6 361	11.6	6.0
541511	Custom computer programming services	136	398 972	210 986	42 731	3 841	4.9	2.4
541512	Computer systems design services	166	257 017	96 003	21 110	2 172	23.6	12.9
5415121	Computer systems integrators	79	152 195	42 705	9 705	953	12.0	19.6
5415122	Computer systems consultants (except systems integrators)	87	104 822	53 298	11 405	1 219	40.3	3.2
541519	Other computer related services	25	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	499	455 169	193 399	43 774	4 555	24.9	7.1
54161	Management consulting services	392	392 712	168 069	37 907	3 865	21.8	5.0
541611	Administrative management & general management consulting service	185	158 264	78 215	17 321	1 767	22.7	6.4
541612	Human resources & executive search consulting services	112	144 920	66 175	15 429	1 578	20.7	4.2
5416122	Executive placement services	49	33 512	19 264	3 924	410	54.6	2.8
5416123	Human resources & personnel management consulting	50	104 822	43 296	10 621	1 103	9.3	3.7
541613	Marketing consulting services	60	44 692	8 095	1 442	175	28.5	5.3
541614	Process, physical distribution, & logistics consulting services	21	23 785	8 120	1 911	171	25.1	5.3
541618	Other management consulting services	14	21 051	7 464	1 804	174	3.9	–
54162	Environmental consulting services	43	36 305	14 652	3 484	398	49.8	27.4
541620	Environmental consulting services	43	36 305	14 652	3 484	398	49.8	27.4
54169	Other scientific & technical consulting services	64	26 152	10 678	2 383	292	36.7	9.3
541690	Other scientific & technical consulting services	64	26 152	10 678	2 383	292	36.7	9.3
5417	Scientific research & development services	39	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	34	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	34	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	29	D	D	D	h	D	D
5418	Advertising & related services	231	300 342	92 335	21 720	3 204	17.0	6.3
54181	Advertising agencies	92	93 027	41 822	9 844	1 076	13.0	13.2
541810	Advertising agencies	92	93 027	41 822	9 844	1 076	13.0	13.2
54182	Public relations agencies	41	26 955	12 591	3 045	292	31.3	2.4
541820	Public relations agencies	41	26 955	12 591	3 045	292	31.3	2.4
54184	Media representatives	11	D	D	D	c	D	D
541840	Media representatives	11	D	D	D	c	D	D
5418402	Publishers' advertising representatives	5	D	D	D	c	D	D
54185	Display advertising	8	D	D	D	b	D	D
541850	Display advertising	8	D	D	D	b	D	D
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54186	Direct mail advertising	24	95 813	18 555	4 338	815	9.7	2.8
541860	Direct mail advertising	24	95 813	18 555	4 338	815	9.7	2.8
54189	Other services related to advertising	48	D	D	D	f	D	D
541890	Other services related to advertising	48	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	33	D	D	D	c	D	D
5418903	Sign painting & lettering shop	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	146	D	D	D	g	D	D
54191	Marketing research & public opinion polling	27	D	D	D	f	D	D
541910	Marketing research & public opinion polling	27	D	D	D	f	D	D
54192	Photographic services	96	26 638	7 187	1 498	519	38.4	18.4
541921	Photographic studios, portrait	65	18 595	4 642	991	426	26.8	19.0
541922	Commercial photography	31	8 043	2 545	507	93	65.2	16.8
54193	Translation & interpretation services	6	2 475	750	172	30	7.7	–
541930	Translation & interpretation services	6	2 475	750	172	30	7.7	–
54199	All other professional, scientific, & technical services	17	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	17	D	D	D	e	D	D
	ARMSTRONG COUNTY, PA							
54	**Professional, scientific, & technical services**	**77**	**28 574**	**8 537**	**1 915**	**421**	**31.2**	**6.8**
541	Professional, scientific, & technical services	77	28 574	8 537	1 915	421	31.2	6.8
5411	Legal services	27	3 737	643	150	48	79.9	14.6
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	3 774	1 165	315	78	30.5	36.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	3 774	1 165	315	78	30.5	36.5
541213	Tax return preparation services	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	17	3 593	1 570	319	65	80.7	–
5416	Management, scientific, & technical consulting services	7	D	D	D	c	D	D
54161	Management consulting services	6	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BEAVER COUNTY, PA							
54	**Professional, scientific, & technical services**	**208**	**108 002**	**45 324**	**10 466**	**1 760**	**31.9**	**5.1**
541	Professional, scientific, & technical services	208	108 002	45 324	10 466	1 760	31.9	5.1
5411	Legal services	75	19 362	4 323	895	187	54.7	8.1
54111	Offices of lawyers	74	D	D	D	c	D	D
541110	Offices of lawyers	74	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	74	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	9 850	5 312	1 227	396	35.4	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	9 850	5 312	1 227	396	35.4	.9
541211	Offices of certified public accountants	19	7 841	4 405	888	96	34.0	1.1
541213	Tax return preparation services	5	D	D	D	e	D	D
5413	Architectural, engineering, & related services	40	36 161	18 323	4 676	519	31.0	3.6
54133	Engineering services	25	32 804	17 244	4 451	469	27.9	3.0
541330	Engineering services	25	32 804	17 244	4 451	469	27.9	3.0
5414	Specialized design services	3	D	D	D	c	D	D
5415	Computer systems design & related services	9	4 016	1 156	252	32	61.3	38.7
54151	Computer systems design & related services	9	4 016	1 156	252	32	61.3	38.7
5416	Management, scientific, & technical consulting services	23	12 727	5 507	1 145	125	24.7	4.7
54161	Management consulting services	18	10 589	4 499	937	110	24.0	5.6
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	e	D	D
54186	Direct mail advertising	2	D	D	D	e	D	D
541860	Direct mail advertising	2	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	BEDFORD COUNTY, PA							
54	**Professional, scientific, & technical services**	**34**	**6 639**	**2 186**	**525**	**123**	**67.8**	**9.5**
541	Professional, scientific, & technical services	34	6 639	2 186	525	123	67.8	9.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 789	656	164	50	92.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 789	656	164	50	92.3	–
	BERKS COUNTY, PA							
54	**Professional, scientific, & technical services**	**546**	**476 626**	**215 167**	**44 860**	**5 520**	**20.2**	**3.8**
541	Professional, scientific, & technical services	546	476 626	215 167	44 860	5 520	20.2	3.8
5411	Legal services	131	79 631	41 024	7 184	779	24.4	1.3
54111	Offices of lawyers	117	73 808	38 972	6 725	710	25.0	1.4
541110	Offices of lawyers	117	73 808	38 972	6 725	710	25.0	1.4
5411101	Offices of lawyers (except legal aid societies)	117	73 808	38 972	6 725	710	25.0	1.4
54119	Other legal services	14	5 823	2 052	459	69	16.5	–
541191	Title abstract & settlement offices	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	83	44 590	19 364	4 744	828	24.8	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	83	44 590	19 364	4 744	828	24.8	2.0
541211	Offices of certified public accountants	41	35 838	16 708	3 880	421	15.4	.9
541213	Tax return preparation services	16	2 770	971	386	302	34.6	5.3
541219	Other accounting services	23	5 638	1 546	445	99	81.1	4.2
5413	Architectural, engineering, & related services	120	191 967	94 693	20 418	2 150	17.3	3.8
54131	Architectural services	18	13 673	3 458	737	86	31.4	1.6
541310	Architectural services	18	13 673	3 458	737	86	31.4	1.6
54133	Engineering services	61	157 711	81 472	17 586	1 750	14.8	3.5
541330	Engineering services	61	157 711	81 472	17 586	1 750	14.8	3.5
54134	Drafting services	6	3 427	1 773	370	37	28.9	–
541340	Drafting services	6	3 427	1 773	370	37	28.9	–
54137	Surveying & mapping (except geophysical) services	16	6 876	2 994	625	106	11.4	–
541370	Surveying & mapping (except geophysical) services	16	6 876	2 994	625	106	11.4	–
54138	Testing laboratories	14	8 949	4 436	983	145	32.6	17.8
541380	Testing laboratories	14	8 949	4 436	983	145	32.6	17.8
5414	Specialized design services	14	7 290	2 523	460	61	21.3	2.9
54143	Graphic design services	10	6 727	2 476	449	57	14.7	3.1
541430	Graphic design services	10	6 727	2 476	449	57	14.7	3.1
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5415	Computer systems design & related services	59	45 569	15 222	3 361	385	20.2	4.4
54151	Computer systems design & related services	59	45 569	15 222	3 361	385	20.2	4.4
541511	Custom computer programming services	24	8 693	3 652	766	102	28.0	4.2
541512	Computer systems design services	26	34 152	10 161	2 321	250	17.1	3.3
5415121	Computer systems integrators	13	28 398	8 285	1 873	201	7.2	3.9
5415122	Computer systems consultants (except systems integrators)	13	5 754	1 876	448	49	65.8	–
5416	Management, scientific, & technical consulting services	75	36 109	15 708	3 142	303	29.7	11.5
54161	Management consulting services	55	27 494	12 480	2 408	214	28.0	14.6
541611	Administrative management & general management consulting service	26	14 647	7 074	1 359	112	18.8	21.3
541613	Marketing consulting services	12	7 184	2 100	404	35	55.0	–
54162	Environmental consulting services	12	6 565	2 361	510	57	31.3	.3
541620	Environmental consulting services	12	6 565	2 361	510	57	31.3	.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BERKS COUNTY, PA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	37	64 912	24 654	5 168	888	11.3	3.0
54186	Direct mail advertising	5	D	D	D	f	D	D
541860	Direct mail advertising	5	D	D	D	f	D	D
54189	Other services related to advertising	14	3 078	681	150	27	67.7	–
541890	Other services related to advertising	14	3 078	681	150	27	67.7	–
5418903	Sign painting & lettering shop	9	1 968	536	130	20	53.5	–
5419	Other professional, scientific, & technical services	21	3 630	985	167	71	46.9	13.6
54192	Photographic services	17	3 089	793	149	69	37.6	16.0
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	BLAIR COUNTY, PA							
54	**Professional, scientific, & technical services**	**181**	**151 560**	**53 515**	**12 104**	**1 838**	**18.1**	**1.7**
541	Professional, scientific, & technical services	181	151 560	53 515	12 104	1 838	18.1	1.7
5411	Legal services	61	18 914	5 644	1 157	248	44.6	1.9
54111	Offices of lawyers	59	D	D	D	c	D	D
541110	Offices of lawyers	59	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	59	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	10 752	5 543	1 345	339	35.4	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	10 752	5 543	1 345	339	35.4	10.1
541211	Offices of certified public accountants	18	8 679	4 902	1 099	158	35.7	12.4
541213	Tax return preparation services	10	1 547	472	198	162	17.5	–
5413	Architectural, engineering, & related services	28	22 699	11 092	2 290	320	27.3	3.1
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
54133	Engineering services	20	15 524	8 043	1 634	227	35.6	1.0
541330	Engineering services	20	15 524	8 043	1 634	227	35.6	1.0
5415	Computer systems design & related services	13	57 312	16 330	3 806	369	4.8	.2
54151	Computer systems design & related services	13	57 312	16 330	3 806	369	4.8	.2
541512	Computer systems design services	5	D	D	D	e	D	D
5415121	Computer systems integrators	4	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	13	4 718	2 408	411	50	23.8	1.1
54161	Management consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	16	31 940	11 058	2 766	420	5.2	.5
54186	Direct mail advertising	3	D	D	D	e	D	D
541860	Direct mail advertising	3	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	BRADFORD COUNTY, PA							
54	**Professional, scientific, & technical services**	**67**	**17 895**	**5 199**	**1 212**	**318**	**59.1**	**22.7**
541	Professional, scientific, & technical services	67	17 895	5 199	1 212	318	59.1	22.7
5411	Legal services	24	7 302	1 736	393	97	49.5	23.8
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	3 034	960	271	121	72.5	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	3 034	960	271	121	72.5	7.9
5413	Architectural, engineering, & related services	10	5 514	1 743	407	73	66.6	33.4
	BUCKS COUNTY, PA							
54	**Professional, scientific, & technical services**	**1 729**	**1 155 126**	**489 579**	**107 077**	**11 075**	**29.9**	**6.0**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BUCKS COUNTY, PA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	1 729	1 155 126	489 579	107 077	11 075	29.9	6.0
5411	Legal services	372	158 172	61 887	12 684	1 521	26.9	2.6
54111	Offices of lawyers	324	144 527	57 813	11 895	1 374	24.9	2.6
541110	Offices of lawyers	324	144 527	57 813	11 895	1 374	24.9	2.6
5411101	Offices of lawyers (except legal aid societies)	324	144 527	57 813	11 895	1 374	24.9	2.6
54119	Other legal services	48	13 645	4 074	789	147	48.1	3.2
541191	Title abstract & settlement offices	39	11 141	3 510	679	119	43.1	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	227	69 326	29 493	6 718	897	40.3	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	227	69 326	29 493	6 718	897	40.3	9.6
541211	Offices of certified public accountants	140	52 063	20 157	4 410	542	41.6	5.5
541213	Tax return preparation services	22	2 597	679	222	70	80.3	6.4
541219	Other accounting services	59	D	D	D	c	D	D
5413	Architectural, engineering, & related services	250	287 384	147 690	33 905	3 227	24.2	5.2
54131	Architectural services	27	8 664	3 271	771	103	42.2	20.9
541310	Architectural services	27	8 664	3 271	771	103	42.2	20.9
54133	Engineering services	180	235 416	122 425	27 712	2 475	27.2	2.6
541330	Engineering services	180	235 416	122 425	27 712	2 475	27.2	2.6
54134	Drafting services	5	4 342	3 278	946	82	.3	2.8
541340	Drafting services	5	4 342	3 278	946	82	.3	2.8
54135	Building inspection services	12	10 527	5 157	1 068	154	1.2	62.0
541350	Building inspection services	12	10 527	5 157	1 068	154	1.2	62.0
54137	Surveying & mapping (except geophysical) services	12	3 164	1 401	292	52	39.7	–
541370	Surveying & mapping (except geophysical) services	12	3 164	1 401	292	52	39.7	–
54138	Testing laboratories	14	25 271	12 158	3 116	361	2.2	1.2
541380	Testing laboratories	14	25 271	12 158	3 116	361	2.2	1.2
5414	Specialized design services	68	23 178	6 905	1 549	210	65.6	1.8
54141	Interior design services	19	D	D	D	b	D	D
541410	Interior design services	19	D	D	D	b	D	D
54143	Graphic design services	38	9 053	2 889	568	92	56.2	3.1
541430	Graphic design services	38	9 053	2 889	568	92	56.2	3.1
5414301	Graphic design services (except commercial art & medical artists)	35	D	D	D	b	D	D
54149	Other specialized design services	3	D	D	D	b	D	D
541490	Other specialized design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	282	170 106	70 159	15 250	1 290	21.1	9.6
54151	Computer systems design & related services	282	170 106	70 159	15 250	1 290	21.1	9.6
541511	Custom computer programming services	119	74 749	30 188	6 717	517	19.9	9.3
541512	Computer systems design services	110	D	D	D	e	D	D
5415121	Computer systems integrators	21	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	89	D	D	D	c	D	D
541519	Other computer related services	44	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	325	180 361	72 412	14 586	1 401	52.9	7.6
54161	Management consulting services	244	140 078	59 992	11 636	1 104	57.5	9.3
541611	Administrative management & general management consulting service	87	76 250	32 525	6 334	596	61.0	2.5
541612	Human resources & executive search consulting services	65	D	D	D	e	D	D
5416122	Executive placement services	42	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	14	D	D	D	b	D	D
541613	Marketing consulting services	71	D	D	D	c	D	D
54162	Environmental consulting services	33	20 381	6 915	1 667	181	43.7	.9
541620	Environmental consulting services	33	20 381	6 915	1 667	181	43.7	.9
54169	Other scientific & technical consulting services	48	19 902	5 505	1 283	116	29.5	2.9
541690	Other scientific & technical consulting services	48	19 902	5 505	1 283	116	29.5	2.9
5417	Scientific research & development services	29	31 744	16 049	3 498	235	27.4	23.4
54171	R&D in the physical, engineering, & life sciences	25	30 658	15 819	3 456	229	24.8	24.2
541710	R&D in the physical, engineering, & life sciences	25	30 658	15 819	3 456	229	24.8	24.2
5417101	R&D in the physical & engineering sciences	13	20 909	11 292	2 557	173	28.3	3.6
5418	Advertising & related services	113	175 949	64 212	14 225	1 562	22.1	1.3
54181	Advertising agencies	44	22 734	8 227	1 530	161	41.9	4.5
541810	Advertising agencies	44	22 734	8 227	1 530	161	41.9	4.5
54182	Public relations agencies	10	17 481	6 999	1 558	95	59.3	.2
541820	Public relations agencies	10	17 481	6 999	1 558	95	59.3	.2
54184	Media representatives	9	D	D	D	c	D	D
541840	Media representatives	9	D	D	D	c	D	D
5418402	Publishers' advertising representatives	8	D	D	D	c	D	D
54186	Direct mail advertising	16	87 324	35 797	8 492	955	4.5	.3
541860	Direct mail advertising	16	87 324	35 797	8 492	955	4.5	.3
54189	Other services related to advertising	26	16 785	3 858	760	108	75.7	5.3
541890	Other services related to advertising	26	16 785	3 858	760	108	75.7	5.3
5418903	Sign painting & lettering shop	8	1 429	527	66	29	54.3	10.5
5418909	All other advertising	7	9 640	2 529	504	39	69.4	2.8
5419	Other professional, scientific, & technical services	63	58 906	20 772	4 662	732	20.0	6.5
54191	Marketing research & public opinion polling	14	39 657	14 444	3 435	464	22.8	2.3
541910	Marketing research & public opinion polling	14	39 657	14 444	3 435	464	22.8	2.3
54192	Photographic services	39	17 848	5 860	1 116	246	11.6	16.5
541921	Photographic studios, portrait	32	15 068	5 019	1 049	234	11.9	5.3
541922	Commercial photography	7	2 780	841	67	12	9.8	77.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BUTLER COUNTY, PA							
54	**Professional, scientific, & technical services**	**262**	**132 219**	**51 302**	**10 982**	**1 519**	**28.7**	**8.8**
541	Professional, scientific, & technical services	262	132 219	51 302	10 982	1 519	28.7	8.8
5411	Legal services	56	14 327	4 297	940	183	49.7	4.8
54111	Offices of lawyers	50	D	D	D	c	D	D
541110	Offices of lawyers	50	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	50	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	51	7 900	2 867	778	229	76.0	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	51	7 900	2 867	778	229	76.0	4.6
541211	Offices of certified public accountants	28	5 502	1 925	475	98	78.2	3.9
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	60	37 838	17 950	3 672	456	22.0	14.0
54131	Architectural services	8	17 137	9 441	1 799	193	4.5	–
541310	Architectural services	8	17 137	9 441	1 799	193	4.5	–
54133	Engineering services	32	15 896	6 376	1 418	190	33.5	32.1
541330	Engineering services	32	15 896	6 376	1 418	190	33.5	32.1
54135	Building inspection services	5	D	D	D	b	D	D
541350	Building inspection services	5	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	11	1 788	883	189	41	52.2	9.5
541370	Surveying & mapping (except geophysical) services	11	1 788	883	189	41	52.2	9.5
5415	Computer systems design & related services	35	34 989	17 318	3 354	333	28.0	11.9
54151	Computer systems design & related services	35	34 989	17 318	3 354	333	28.0	11.9
541512	Computer systems design services	20	29 278	14 525	2 881	284	29.4	14.2
5415122	Computer systems consultants (except systems integrators)	14	15 557	7 682	1 418	121	39.3	.4
5416	Management, scientific, & technical consulting services	29	21 491	5 608	1 662	179	18.0	3.9
54161	Management consulting services	21	18 517	4 373	1 328	141	16.3	.6
541611	Administrative management & general management consulting service	6	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	13	12 532	2 700	482	83	5.1	2.0
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	CAMBRIA COUNTY, PA							
54	**Professional, scientific, & technical services**	**184**	**98 603**	**42 260**	**9 388**	**1 619**	**23.8**	**4.3**
541	Professional, scientific, & technical services	184	98 603	42 260	9 388	1 619	23.8	4.3
5411	Legal services	69	17 409	3 374	766	189	54.7	10.3
54111	Offices of lawyers	67	D	D	D	c	D	D
541110	Offices of lawyers	67	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	67	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	10 337	5 061	1 294	314	34.0	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	10 337	5 061	1 294	314	34.0	4.4
541211	Offices of certified public accountants	24	D	D	D	c	D	D
541213	Tax return preparation services	9	D	D	D	c	D	D
5413	Architectural, engineering, & related services	33	48 794	25 764	5 536	822	7.8	1.3
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
54133	Engineering services	18	34 844	19 829	4 127	595	4.6	.2
541330	Engineering services	18	34 844	19 829	4 127	595	4.6	.2
54138	Testing laboratories	5	D	D	D	c	D	D
541380	Testing laboratories	5	D	D	D	c	D	D
5415	Computer systems design & related services	13	D	D	D	c	D	D
54151	Computer systems design & related services	13	D	D	D	c	D	D
541512	Computer systems design services	5	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	CAMERON COUNTY, PA							
54	**Professional, scientific, & technical services**	**7**	**1 424**	**446**	**112**	**27**	**75.8**	**–**
541	Professional, scientific, & technical services	7	1 424	446	112	27	75.8	–
	CARBON COUNTY, PA							
54	**Professional, scientific, & technical services**	**63**	**11 222**	**3 894**	**789**	**182**	**67.2**	**3.3**
541	Professional, scientific, & technical services	63	11 222	3 894	789	182	67.2	3.3
5411	Legal services	32	5 436	1 678	384	91	51.0	4.1
54111	Offices of lawyers	29	D	D	D	b	D	D
541110	Offices of lawyers	29	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	3 030	1 151	205	40	78.2	2.8

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CENTRE COUNTY, PA							
54	**Professional, scientific, & technical services**	**211**	**167 464**	**85 946**	**19 559**	**2 332**	**23.7**	**5.1**
541	Professional, scientific, & technical services	211	167 464	85 946	19 559	2 332	23.7	5.1
5411	Legal services	46	20 338	9 288	1 647	225	24.4	2.6
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	16 158	7 977	1 846	310	28.5	33.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	16 158	7 977	1 846	310	28.5	33.4
541211	Offices of certified public accountants	11	D	D	D	b	D	D
541213	Tax return preparation services	7	1 097	233	113	77	35.4	43.6
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	58	34 129	16 552	3 921	499	33.3	3.1
54133	Engineering services	38	22 028	11 583	2 771	347	41.4	4.5
541330	Engineering services	38	22 028	11 583	2 771	347	41.4	4.5
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5415	Computer systems design & related services	17	D	D	D	f	D	D
54151	Computer systems design & related services	17	D	D	D	f	D	D
541512	Computer systems design services	8	D	D	D	f	D	D
5415121	Computer systems integrators	3	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	32	29 091	13 759	2 672	434	21.5	1.7
54161	Management consulting services	24	D	D	D	b	D	D
541612	Human resources & executive search consulting services	8	5 177	2 781	416	49	36.3	–
54169	Other scientific & technical consulting services	2	D	D	D	e	D	D
541690	Other scientific & technical consulting services	2	D	D	D	e	D	D
5418	Advertising & related services	7	7 930	2 005	474	84	45.1	–
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	a	D	D
	CHESTER COUNTY, PA							
54	**Professional, scientific, & technical services**	**1 567**	**2 446 585**	**972 827**	**230 965**	**18 172**	**14.9**	**12.5**
541	Professional, scientific, & technical services	1 567	2 446 585	972 827	230 965	18 172	14.9	12.5
5411	Legal services	246	159 427	66 266	14 842	1 479	21.8	8.0
54111	Offices of lawyers	225	154 145	64 163	14 417	1 401	20.8	8.2
541110	Offices of lawyers	225	154 145	64 163	14 417	1 401	20.8	8.2
5411101	Offices of lawyers (except legal aid societies)	225	154 145	64 163	14 417	1 401	20.8	8.2
54119	Other legal services	21	5 282	2 103	425	78	50.4	1.1
541191	Title abstract & settlement offices	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	156	61 688	23 423	5 382	903	26.2	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	156	61 688	23 423	5 382	903	26.2	7.4
541211	Offices of certified public accountants	89	38 464	15 589	3 543	438	30.2	7.1
541213	Tax return preparation services	15	D	D	D	c	D	D
541219	Other accounting services	45	D	D	D	c	D	D
5413	Architectural, engineering, & related services	243	286 395	123 896	25 067	2 368	22.2	9.0
54131	Architectural services	43	34 386	14 337	2 657	297	30.2	.7
541310	Architectural services	43	34 386	14 337	2 657	297	30.2	.7
54133	Engineering services	160	233 796	100 455	20 480	1 823	19.9	10.0
541330	Engineering services	160	233 796	100 455	20 480	1 823	19.9	10.0
54137	Surveying & mapping (except geophysical) services	13	4 798	2 141	481	61	35.4	12.3
541370	Surveying & mapping (except geophysical) services	13	4 798	2 141	481	61	35.4	12.3
54138	Testing laboratories	13	10 523	5 734	1 191	159	30.2	13.7
541380	Testing laboratories	13	10 523	5 734	1 191	159	30.2	13.7
5414	Specialized design services	57	55 880	37 074	8 218	1 012	17.3	.8
54141	Interior design services	17	D	D	D	b	D	D
541410	Interior design services	17	D	D	D	b	D	D
54142	Industrial design services	4	D	D	D	f	D	D
541420	Industrial design services	4	D	D	D	f	D	D
54143	Graphic design services	36	18 948	5 477	1 268	128	30.3	1.2
541430	Graphic design services	36	18 948	5 477	1 268	128	30.3	1.2
5414301	Graphic design services (except commercial art & medical artists)	30	16 230	4 507	1 031	103	34.6	1.3
5414302	Commercial art	6	2 718	970	237	25	4.7	–
5415	Computer systems design & related services	315	1 182 533	474 433	117 621	8 085	6.6	15.4
54151	Computer systems design & related services	315	1 182 533	474 433	117 621	8 085	6.6	15.4
541511	Custom computer programming services	135	240 727	95 276	22 536	1 802	15.2	16.8
541512	Computer systems design services	149	812 879	304 419	81 802	5 333	3.8	5.6
5415121	Computer systems integrators	52	729 089	264 014	73 233	4 654	2.5	5.4
5415122	Computer systems consultants (except systems integrators)	97	83 790	40 405	8 569	679	15.2	7.5
541513	Computer facilities management services	3	D	D	D	f	D	D
541519	Other computer related services	28	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHESTER COUNTY, PA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	361	268 607	111 169	23 649	2 344	41.7	8.6
54161	Management consulting services	258	137 523	60 504	11 579	1 156	32.7	14.0
541611	Administrative management & general management consulting service	112	45 124	24 615	5 079	457	44.1	13.6
541612	Human resources & executive search consulting services	63	48 654	20 247	4 236	425	18.5	12.8
5416122	Executive placement services	27	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	33	35 616	14 661	3 025	308	12.4	13.6
541613	Marketing consulting services	56	33 133	13 028	1 800	200	35.9	20.3
541618	Other management consulting services	12	6 645	1 196	212	35	24.8	–
54162	Environmental consulting services	43	100 612	34 868	8 297	867	58.6	1.2
541620	Environmental consulting services	43	100 612	34 868	8 297	867	58.6	1.2
54169	Other scientific & technical consulting services	60	30 472	15 797	3 773	321	26.2	8.6
541690	Other scientific & technical consulting services	60	30 472	15 797	3 773	321	26.2	8.6
5417	Scientific research & development services	36	285 207	88 286	26 303	901	1.2	17.4
54171	R&D in the physical, engineering, & life sciences	34	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	34	D	D	D	f	D	D
5417102	Research & development in the life sciences	18	269 778	81 774	24 926	775	.2	17.4
5418	Advertising & related services	109	130 148	42 904	8 529	895	31.7	5.6
54181	Advertising agencies	45	27 114	11 432	2 125	198	35.1	12.2
541810	Advertising agencies	45	27 114	11 432	2 125	198	35.1	12.2
54182	Public relations agencies	13	13 009	3 286	695	224	10.1	–
541820	Public relations agencies	13	13 009	3 286	695	224	10.1	–
54184	Media representatives	11	31 106	9 263	1 854	195	5.7	8.6
541840	Media representatives	11	31 106	9 263	1 854	195	5.7	8.6
5418401	Radio & television advertising representatives	3	D	D	D	c	D	D
54186	Direct mail advertising	12	37 200	12 934	2 664	162	43.5	1.9
541860	Direct mail advertising	12	37 200	12 934	2 664	162	43.5	1.9
54189	Other services related to advertising	18	D	D	D	b	D	D
541890	Other services related to advertising	18	D	D	D	b	D	D
5418909	All other advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	44	16 700	5 376	1 354	185	35.9	8.8
54192	Photographic services	27	D	D	D	c	D	D
541921	Photographic studios, portrait	18	D	D	D	b	D	D
	CLARION COUNTY, PA							
54	**Professional, scientific, & technical services**	**42**	**17 686**	**6 778**	**1 304**	**180**	**23.5**	**9.1**
541	Professional, scientific, & technical services	42	17 686	6 778	1 304	180	23.5	9.1
5411	Legal services	18	4 487	1 396	238	45	43.9	20.3
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 450	472	130	42	84.6	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 450	472	130	42	84.6	1.1
5413	Architectural, engineering, & related services	4	2 686	1 361	304	57	12.6	17.2
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
541611	Administrative management & general management consulting service	2	D	D	D	a	D	D
	CLEARFIELD COUNTY, PA							
54	**Professional, scientific, & technical services**	**91**	**26 113**	**8 238**	**1 920**	**428**	**56.6**	**4.3**
541	Professional, scientific, & technical services	91	26 113	8 238	1 920	428	56.6	4.3
5411	Legal services	37	6 483	1 473	350	89	53.2	1.6
54111	Offices of lawyers	37	6 483	1 473	350	89	53.2	1.6
541110	Offices of lawyers	37	6 483	1 473	350	89	53.2	1.6
5411101	Offices of lawyers (except legal aid societies)	37	6 483	1 473	350	89	53.2	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	8 375	2 747	704	173	59.6	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	8 375	2 747	704	173	59.6	.7
541211	Offices of certified public accountants	11	5 224	1 800	433	87	55.6	1.0
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	7 279	3 092	687	114	65.9	5.1
	CLINTON COUNTY, PA							
54	**Professional, scientific, & technical services**	**30**	**8 292**	**2 517**	**663**	**139**	**91.6**	**3.7**
541	Professional, scientific, & technical services	30	8 292	2 517	663	139	91.6	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 143	368	117	44	85.2	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 143	368	117	44	85.2	5.2
5413	Architectural, engineering, & related services	7	3 702	1 198	314	40	100.0	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLUMBIA COUNTY, PA							
54	**Professional, scientific, & technical services**	**67**	**29 428**	**14 107**	**2 793**	**629**	**30.0**	**3.9**
541	Professional, scientific, & technical services	67	29 428	14 107	2 793	629	30.0	3.9
5411	Legal services	25	7 394	2 478	585	103	45.8	13.2
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 262	968	288	86	84.8	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 262	968	288	86	84.8	2.9
541219	Other accounting services	6	1 275	653	177	37	94.9	5.1
5416	Management, scientific, & technical consulting services	6	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	e	D	D
	CRAWFORD COUNTY, PA							
54	**Professional, scientific, & technical services**	**97**	**31 160**	**11 027**	**2 642**	**442**	**44.7**	**6.0**
541	Professional, scientific, & technical services	97	31 160	11 027	2 642	442	44.7	6.0
5411	Legal services	36	9 857	2 950	636	137	44.8	9.0
54111	Offices of lawyers	35	D	D	D	c	D	D
541110	Offices of lawyers	35	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	6 366	2 282	627	114	24.0	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	6 366	2 282	627	114	24.0	7.7
541211	Offices of certified public accountants	11	5 545	2 047	556	86	13.8	7.8
5413	Architectural, engineering, & related services	11	5 207	2 124	502	86	91.6	.7
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	7 733	3 152	803	85	24.3	.7
54161	Management consulting services	7	D	D	D	b	D	D
	CUMBERLAND COUNTY, PA							
54	**Professional, scientific, & technical services**	**404**	**326 333**	**155 412**	**35 072**	**3 989**	**19.9**	**8.1**
541	Professional, scientific, & technical services	404	326 333	155 412	35 072	3 989	19.9	8.1
5411	Legal services	89	33 464	15 574	3 248	385	28.6	3.5
54111	Offices of lawyers	84	33 108	15 370	3 203	374	28.5	3.3
541110	Offices of lawyers	84	33 108	15 370	3 203	374	28.5	3.3
5411101	Offices of lawyers (except legal aid societies)	84	33 108	15 370	3 203	374	28.5	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	82	31 916	13 855	3 381	537	24.3	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	82	31 916	13 855	3 381	537	24.3	6.1
541211	Offices of certified public accountants	46	26 005	11 475	2 760	361	17.9	3.6
541213	Tax return preparation services	16	1 453	392	135	82	69.2	4.8
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	66	106 203	62 539	14 981	1 506	14.6	3.9
54131	Architectural services	8	6 744	2 161	512	71	12.6	1.8
541310	Architectural services	8	6 744	2 161	512	71	12.6	1.8
54133	Engineering services	47	95 212	58 753	14 123	1 373	12.5	4.1
541330	Engineering services	47	95 212	58 753	14 123	1 373	12.5	4.1
5414	Specialized design services	13	3 654	611	141	29	57.4	8.8
54143	Graphic design services	6	1 578	410	97	17	37.2	20.3
541430	Graphic design services	6	1 578	410	97	17	37.2	20.3
5415	Computer systems design & related services	51	91 377	41 681	8 872	957	16.1	12.8
54151	Computer systems design & related services	51	91 377	41 681	8 872	957	16.1	12.8
541511	Custom computer programming services	25	42 436	21 351	3 918	538	3.1	.8
541512	Computer systems design services	19	44 164	18 022	4 532	380	26.2	25.0
5415121	Computer systems integrators	10	29 776	8 224	2 187	186	29.4	37.0
5415122	Computer systems consultants (except systems integrators)	9	14 388	9 798	2 345	194	19.5	–
541519	Other computer related services	7	4 777	2 308	422	39	37.5	7.6
5416	Management, scientific, & technical consulting services	61	31 166	12 639	2 702	310	25.6	2.3
54161	Management consulting services	48	25 719	11 391	2 465	270	12.9	2.8
541611	Administrative management & general management consulting service	22	12 938	6 124	1 452	135	5.7	.5
541612	Human resources & executive search consulting services	17	5 557	2 928	499	68	41.5	.6
5416122	Executive placement services	8	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	5	D	D	D	b	D	D
54169	Other scientific & technical consulting services	10	D	D	D	b	D	D
541690	Other scientific & technical consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	20	20 751	6 733	1 344	167	28.7	29.2
54184	Media representatives	2	D	D	D	b	D	D
541840	Media representatives	2	D	D	D	b	D	D
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	19	D	D	D	b	D	D
54192	Photographic services	17	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DAUPHIN COUNTY, PA							
54	**Professional, scientific, & technical services**	**560**	**559 193**	**197 954**	**43 933**	**5 277**	**16.9**	**5.0**
541	Professional, scientific, & technical services	560	559 193	197 954	43 933	5 277	16.9	5.0
5411	Legal services	202	206 684	75 354	15 598	1 595	12.6	6.9
54111	Offices of lawyers	194	204 996	74 582	15 419	1 571	12.6	6.8
541110	Offices of lawyers	194	204 996	74 582	15 419	1 571	12.6	6.8
5411101	Offices of lawyers (except legal aid societies)	194	204 996	74 582	15 419	1 571	12.6	6.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	79	54 936	19 738	5 251	979	16.4	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	79	54 936	19 738	5 251	979	16.4	2.6
541211	Offices of certified public accountants	50	41 581	13 225	3 479	421	16.4	1.1
541213	Tax return preparation services	10	3 878	1 219	478	385	17.7	–
541219	Other accounting services	17	D	D	D	c	D	D
5413	Architectural, engineering, & related services	78	80 346	33 559	7 650	913	31.8	6.6
54131	Architectural services	16	16 027	4 926	1 066	138	61.6	2.8
541310	Architectural services	16	16 027	4 926	1 066	138	61.6	2.8
54133	Engineering services	43	56 263	25 695	5 846	671	25.6	1.6
541330	Engineering services	43	56 263	25 695	5 846	671	25.6	1.6
54138	Testing laboratories	9	6 191	2 200	560	74	1.9	56.1
541380	Testing laboratories	9	6 191	2 200	560	74	1.9	56.1
5414	Specialized design services	9	5 237	512	101	21	89.9	–
54141	Interior design services	4	4 442	403	84	16	88.1	–
541410	Interior design services	4	4 442	403	84	16	88.1	–
5415	Computer systems design & related services	33	75 533	25 792	6 043	466	5.9	5.3
54151	Computer systems design & related services	33	75 533	25 792	6 043	466	5.9	5.3
541511	Custom computer programming services	13	D	D	D	c	D	D
541512	Computer systems design services	13	D	D	D	c	D	D
5415121	Computer systems integrators	7	46 252	12 132	3 215	187	1.5	2.7
5416	Management, scientific, & technical consulting services	76	42 837	18 032	3 398	342	25.2	2.7
54161	Management consulting services	53	29 293	12 122	2 415	235	19.1	2.4
541611	Administrative management & general management consulting service	25	D	D	D	b	D	D
541612	Human resources & executive search consulting services	11	8 516	4 827	1 096	82	20.6	.6
541618	Other management consulting services	8	5 740	1 839	365	53	19.4	–
54162	Environmental consulting services	11	6 807	2 785	522	49	31.9	6.0
541620	Environmental consulting services	11	6 807	2 785	522	49	31.9	6.0
54169	Other scientific & technical consulting services	12	6 737	3 125	461	58	44.9	1.1
541690	Other scientific & technical consulting services	12	6 737	3 125	461	58	44.9	1.1
5417	Scientific research & development services	6	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	c	D	D
5418	Advertising & related services	53	54 031	15 549	3 606	473	20.8	.6
54182	Public relations agencies	14	D	D	D	b	D	D
541820	Public relations agencies	14	D	D	D	b	D	D
54184	Media representatives	3	D	D	D	c	D	D
541840	Media representatives	3	D	D	D	c	D	D
5418401	Radio & television advertising representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
54189	Other services related to advertising	16	D	D	D	b	D	D
541890	Other services related to advertising	16	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	24	D	D	D	e	D	D
54192	Photographic services	17	D	D	D	c	D	D
541921	Photographic studios, portrait	13	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	b	D	D
	DELAWARE COUNTY, PA							
54	**Professional, scientific, & technical services**	**1 417**	**1 876 098**	**669 177**	**161 763**	**13 750**	**15.8**	**6.4**
541	Professional, scientific, & technical services	1 417	1 876 098	669 177	161 763	13 750	15.8	6.4
5411	Legal services	364	153 377	57 758	11 694	1 383	32.7	6.9
54111	Offices of lawyers	343	146 841	55 815	11 226	1 312	32.9	6.3
541110	Offices of lawyers	343	146 841	55 815	11 226	1 312	32.9	6.3
5411101	Offices of lawyers (except legal aid societies)	343	146 841	55 815	11 226	1 312	32.9	6.3
54119	Other legal services	21	6 536	1 943	468	71	29.4	19.4
541191	Title abstract & settlement offices	16	5 358	1 606	393	62	26.7	23.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	190	129 510	50 363	13 720	1 462	18.7	11.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	190	129 510	50 363	13 720	1 462	18.7	11.6
541211	Offices of certified public accountants	115	94 855	30 806	8 769	814	19.3	2.4
541213	Tax return preparation services	19	3 608	1 366	404	256	16.4	7.8
541219	Other accounting services	47	19 889	9 753	2 325	293	20.3	14.0
5413	Architectural, engineering, & related services	173	125 131	53 803	10 928	1 103	30.9	12.2
54131	Architectural services	33	14 844	5 429	1 047	125	48.7	.9
541310	Architectural services	33	14 844	5 429	1 047	125	48.7	.9
54133	Engineering services	114	101 580	44 979	9 330	874	28.4	13.7
541330	Engineering services	114	101 580	44 979	9 330	874	28.4	13.7
54135	Building inspection services	10	D	D	D	b	D	D
541350	Building inspection services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DELAWARE COUNTY, PA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	67	43 344	12 366	2 985	387	53.2	2.4
54141	Interior design services	26	D	D	D	b	D	D
541410	Interior design services	26	D	D	D	b	D	D
54142	Industrial design services	3	D	D	D	c	D	D
541420	Industrial design services	3	D	D	D	c	D	D
54143	Graphic design services	35	20 061	4 355	908	116	37.5	2.1
541430	Graphic design services	35	20 061	4 355	908	116	37.5	2.1
5414301	Graphic design services (except commercial art & medical artists)	30	D	D	D	c	D	D
5414302	Commercial art	5	D	D	D	a	D	D
54149	Other specialized design services	3	D	D	D	a	D	D
541490	Other specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	209	500 914	196 870	45 266	3 232	5.2	4.9
54151	Computer systems design & related services	209	500 914	196 870	45 266	3 232	5.2	4.9
541511	Custom computer programming services	94	184 545	95 763	21 016	1 621	4.4	8.1
541512	Computer systems design services	77	192 860	74 140	16 970	1 115	7.7	2.5
5415121	Computer systems integrators	20	75 801	27 008	6 382	513	9.0	4.7
5415122	Computer systems consultants (except systems integrators)	57	117 059	47 132	10 588	602	6.9	1.0
541513	Computer facilities management services	7	D	D	D	e	D	D
541519	Other computer related services	31	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	244	701 187	219 994	58 472	3 582	9.0	3.5
54161	Management consulting services	199	669 374	203 947	54 878	3 222	7.0	2.5
541611	Administrative management & general management consulting service	86	568 688	157 062	45 423	2 702	2.9	1.2
541612	Human resources & executive search consulting services	64	45 430	17 819	3 732	290	34.6	4.3
5416121	Actuarial consulting	6	D	D	D	b	D	D
5416122	Executive placement services	41	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	17	D	D	D	b	D	D
541613	Marketing consulting services	28	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	16	D	D	D	b	D	D
541618	Other management consulting services	5	D	D	D	b	D	D
54162	Environmental consulting services	21	24 976	11 443	2 751	255	56.9	25.2
541620	Environmental consulting services	21	24 976	11 443	2 751	255	56.9	25.2
54169	Other scientific & technical consulting services	24	6 837	4 604	843	105	33.2	17.4
541690	Other scientific & technical consulting services	24	6 837	4 604	843	105	33.2	17.4
5417	Scientific research & development services	24	52 320	18 504	4 534	360	17.3	7.6
54171	R&D in the physical, engineering, & life sciences	21	51 794	18 269	4 510	351	17.2	7.0
541710	R&D in the physical, engineering, & life sciences	21	51 794	18 269	4 510	351	17.2	7.0
5417102	Research & development in the life sciences	10	41 758	14 105	3 537	270	8.5	6.5
5418	Advertising & related services	93	95 488	25 929	5 457	608	35.2	19.2
54181	Advertising agencies	32	12 613	4 451	949	102	40.8	5.5
541810	Advertising agencies	32	12 613	4 451	949	102	40.8	5.5
54184	Media representatives	9	D	D	D	b	D	D
541840	Media representatives	9	D	D	D	b	D	D
5418402	Publishers' advertising representatives	5	D	D	D	a	D	D
54186	Direct mail advertising	20	50 512	14 640	2 883	352	45.0	–
541860	Direct mail advertising	20	50 512	14 640	2 883	352	45.0	–
54189	Other services related to advertising	20	13 829	3 611	949	96	16.9	24.4
541890	Other services related to advertising	20	13 829	3 611	949	96	16.9	24.4
5418902	Advertising specialties goods distributor	9	8 964	1 235	328	54	5.2	37.6
5418903	Sign painting & lettering shop	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	53	74 827	33 590	8 707	1 633	37.7	10.2
54191	Marketing research & public opinion polling	21	62 319	30 495	8 036	1 481	43.2	9.3
541910	Marketing research & public opinion polling	21	62 319	30 495	8 036	1 481	43.2	9.3
54192	Photographic services	27	10 800	2 742	636	135	10.6	4.8
541921	Photographic studios, portrait	21	9 544	2 503	529	120	4.6	5.2
	ELK COUNTY, PA							
54	**Professional, scientific, & technical services**	**41**	**7 244**	**2 168**	**413**	**130**	**67.2**	**17.8**
541	Professional, scientific, & technical services	41	7 244	2 168	413	130	67.2	17.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 781	595	154	50	85.7	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 781	595	154	50	85.7	8.9

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ERIE COUNTY, PA							
54	**Professional, scientific, & technical services**	**379**	**177 707**	**62 381**	**13 882**	**2 330**	**31.1**	**11.1**
541	Professional, scientific, & technical services	379	177 707	62 381	13 882	2 330	31.1	11.1
5411	Legal services	114	59 483	22 306	4 703	572	18.0	3.8
54111	Offices of lawyers	112	D	D	D	f	D	D
541110	Offices of lawyers	112	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	112	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	67	29 970	12 533	3 270	651	24.8	36.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	67	29 970	12 533	3 270	651	24.8	36.2
541211	Offices of certified public accountants	38	17 017	6 896	1 639	224	28.0	11.9
541213	Tax return preparation services	15	2 426	662	248	174	38.6	–
541219	Other accounting services	13	D	D	D	e	D	D
5413	Architectural, engineering, & related services	57	26 987	9 945	2 106	319	53.6	1.4
54131	Architectural services	11	5 258	1 765	316	62	60.5	–
541310	Architectural services	11	5 258	1 765	316	62	60.5	–
54133	Engineering services	33	13 383	5 463	1 162	150	60.3	2.1
541330	Engineering services	33	13 383	5 463	1 162	150	60.3	2.1
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5414	Specialized design services	15	6 903	1 868	440	83	33.8	1.1
54141	Interior design services	5	4 325	1 304	291	62	16.7	–
541410	Interior design services	5	4 325	1 304	291	62	16.7	–
54143	Graphic design services	9	D	D	D	a	D	D
541430	Graphic design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	28	8 464	3 204	791	106	36.8	12.3
54151	Computer systems design & related services	28	8 464	3 204	791	106	36.8	12.3
541512	Computer systems design services	12	4 717	1 397	350	49	49.2	16.2
5416	Management, scientific, & technical consulting services	35	12 494	4 506	826	185	54.6	5.2
54161	Management consulting services	26	8 127	3 099	569	109	54.0	7.9
54162	Environmental consulting services	7	D	D	D	b	D	D
541620	Environmental consulting services	7	D	D	D	b	D	D
5417	Scientific research & development services	4	D	D	D	b	D	D
5418	Advertising & related services	38	22 019	6 254	1 335	260	34.8	20.2
54181	Advertising agencies	14	9 303	4 013	849	110	20.1	17.4
541810	Advertising agencies	14	9 303	4 013	849	110	20.1	17.4
54189	Other services related to advertising	13	5 306	714	154	51	70.9	3.0
541890	Other services related to advertising	13	5 306	714	154	51	70.9	3.0
5419	Other professional, scientific, & technical services	21	D	D	D	c	D	D
54192	Photographic services	16	3 910	654	133	60	37.6	–
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	FAYETTE COUNTY, PA							
54	**Professional, scientific, & technical services**	**115**	**49 362**	**14 699**	**3 022**	**700**	**28.0**	**9.5**
541	Professional, scientific, & technical services	115	49 362	14 699	3 022	700	28.0	9.5
5411	Legal services	44	9 445	2 674	582	143	62.9	6.0
54111	Offices of lawyers	44	9 445	2 674	582	143	62.9	6.0
541110	Offices of lawyers	44	9 445	2 674	582	143	62.9	6.0
5411101	Offices of lawyers (except legal aid societies)	44	9 445	2 674	582	143	62.9	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	7 285	2 336	607	175	21.3	19.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	7 285	2 336	607	175	21.3	19.4
541211	Offices of certified public accountants	11	5 127	1 532	415	78	23.4	–
5413	Architectural, engineering, & related services	20	9 578	4 281	965	141	42.1	1.8
5416	Management, scientific, & technical consulting services	9	4 260	1 377	321	93	20.0	53.8
54161	Management consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
54186	Direct mail advertising	2	D	D	D	b	D	D
541860	Direct mail advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	FOREST COUNTY, PA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FRANKLIN COUNTY, PA							
54	**Professional, scientific, & technical services**	**158**	**61 676**	**25 178**	**5 737**	**948**	**33.8**	**3.5**
541	Professional, scientific, & technical services	158	61 676	25 178	5 737	948	33.8	3.5
5411	Legal services	48	13 908	5 345	1 037	163	51.6	1.5
54111	Offices of lawyers	43	12 916	5 019	971	145	50.7	.8
541110	Offices of lawyers	43	12 916	5 019	971	145	50.7	.8
5411101	Offices of lawyers (except legal aid societies)	43	12 916	5 019	971	145	50.7	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	10 042	3 851	1 080	264	34.7	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	10 042	3 851	1 080	264	34.7	6.6
541211	Offices of certified public accountants	16	6 408	2 169	577	97	29.6	7.4
541213	Tax return preparation services	9	996	295	147	98	67.4	–
541219	Other accounting services	10	2 638	1 387	356	69	34.7	7.1
5413	Architectural, engineering, & related services	39	20 711	9 615	2 041	305	33.1	3.2
54131	Architectural services	5	4 915	2 215	427	60	12.6	5.8
541310	Architectural services	5	4 915	2 215	427	60	12.6	5.8
54133	Engineering services	19	9 098	4 452	941	116	28.0	4.0
541330	Engineering services	19	9 098	4 452	941	116	28.0	4.0
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	11	1 978	612	142	33	100.0	–
541370	Surveying & mapping (except geophysical) services	11	1 978	612	142	33	100.0	–
5415	Computer systems design & related services	6	5 222	2 936	807	85	3.2	–
54151	Computer systems design & related services	6	5 222	2 936	807	85	3.2	–
5416	Management, scientific, & technical consulting services	14	5 022	1 758	381	51	35.2	.7
54161	Management consulting services	7	4 306	1 571	336	37	25.3	–
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	FULTON COUNTY, PA							
54	**Professional, scientific, & technical services**	**12**	**1 649**	**357**	**94**	**31**	**77.9**	**–**
541	Professional, scientific, & technical services	12	1 649	357	94	31	77.9	–
	GREENE COUNTY, PA							
54	**Professional, scientific, & technical services**	**27**	**5 922**	**1 870**	**445**	**99**	**73.5**	**7.5**
541	Professional, scientific, & technical services	27	5 922	1 870	445	99	73.5	7.5
5411	Legal services	11	2 806	551	117	30	59.2	7.0
54111	Offices of lawyers	11	2 806	551	117	30	59.2	7.0
541110	Offices of lawyers	11	2 806	551	117	30	59.2	7.0
5411101	Offices of lawyers (except legal aid societies)	11	2 806	551	117	30	59.2	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	HUNTINGDON COUNTY, PA							
54	**Professional, scientific, & technical services**	**36**	**10 233**	**4 372**	**1 007**	**233**	**37.4**	**7.8**
541	Professional, scientific, & technical services	36	10 233	4 372	1 007	233	37.4	7.8
5413	Architectural, engineering, & related services	5	1 482	602	134	18	42.0	49.1
5416	Management, scientific, & technical consulting services	4	4 245	2 836	668	159	10.9	–
54161	Management consulting services	2	D	D	D	c	D	D
541612	Human resources & executive search consulting services	2	D	D	D	c	D	D
	INDIANA COUNTY, PA							
54	**Professional, scientific, & technical services**	**89**	**62 569**	**20 181**	**4 038**	**601**	**15.1**	**63.2**
541	Professional, scientific, & technical services	89	62 569	20 181	4 038	601	15.1	63.2
5411	Legal services	35	9 160	2 999	593	98	41.1	1.4
54111	Offices of lawyers	33	D	D	D	b	D	D
541110	Offices of lawyers	33	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	4 543	1 460	395	146	54.5	32.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	4 543	1 460	395	146	54.5	32.2
5413	Architectural, engineering, & related services	18	14 822	5 158	1 352	157	14.0	76.2
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
54191	Marketing research & public opinion polling	1	D	D	D	c	D	D
541910	Marketing research & public opinion polling	1	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JEFFERSON COUNTY, PA							
54	**Professional, scientific, & technical services**	**56**	**14 431**	**5 470**	**1 371**	**253**	**52.4**	**3.1**
541	Professional, scientific, & technical services	56	14 431	5 470	1 371	253	52.4	3.1
5411	Legal services	25	6 793	2 168	420	90	40.7	3.1
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 889	646	143	48	50.8	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 889	646	143	48	50.8	8.1
5413	Architectural, engineering, & related services	12	2 978	1 235	254	60	84.4	–
	JUNIATA COUNTY, PA							
54	**Professional, scientific, & technical services**	**18**	**2 150**	**453**	**112**	**34**	**70.1**	**–**
541	Professional, scientific, & technical services	18	2 150	453	112	34	70.1	–
	LACKAWANNA COUNTY, PA							
54	**Professional, scientific, & technical services**	**358**	**230 141**	**88 217**	**19 148**	**2 585**	**28.8**	**13.7**
541	Professional, scientific, & technical services	358	230 141	88 217	19 148	2 585	28.8	13.7
5411	Legal services	154	75 529	29 940	6 981	791	33.0	3.8
54111	Offices of lawyers	150	75 242	29 830	6 955	784	33.0	3.8
541110	Offices of lawyers	150	75 242	29 830	6 955	784	33.0	3.8
5411101	Offices of lawyers (except legal aid societies)	150	75 242	29 830	6 955	784	33.0	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	51	25 101	7 368	1 707	396	37.1	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	51	25 101	7 368	1 707	396	37.1	2.9
541211	Offices of certified public accountants	29	19 682	5 425	1 224	181	26.4	3.4
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	46	41 735	22 739	4 682	586	32.7	.3
54131	Architectural services	12	15 172	9 588	1 696	199	17.8	–
541310	Architectural services	12	15 172	9 588	1 696	199	17.8	–
54133	Engineering services	22	18 340	8 642	1 928	262	49.6	.3
541330	Engineering services	22	18 340	8 642	1 928	262	49.6	.3
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
5414	Specialized design services	11	2 734	485	100	24	24.9	31.5
5415	Computer systems design & related services	15	D	D	D	c	D	D
54151	Computer systems design & related services	15	D	D	D	c	D	D
541511	Custom computer programming services	4	D	D	D	c	D	D
541512	Computer systems design services	7	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	30	D	D	D	c	D	D
54161	Management consulting services	23	D	D	D	c	D	D
541611	Administrative management & general management consulting service	11	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
54162	Environmental consulting services	5	4 866	1 157	253	29	2.5	–
541620	Environmental consulting services	5	4 866	1 157	253	29	2.5	–
5417	Scientific research & development services	3	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	b	D	D
5417102	Research & development in the life sciences	2	D	D	D	b	D	D
5418	Advertising & related services	39	25 292	6 210	1 403	256	43.1	6.0
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LANCASTER COUNTY, PA							
54	**Professional, scientific, & technical services**	**639**	**439 785**	**165 638**	**38 051**	**5 130**	**21.3**	**7.2**
541	Professional, scientific, & technical services	639	439 785	165 638	38 051	5 130	21.3	7.2
5411	Legal services	156	90 435	35 606	6 887	929	19.3	7.4
54111	Offices of lawyers	141	86 013	34 484	6 639	869	17.3	7.8
541110	Offices of lawyers	141	86 013	34 484	6 639	869	17.3	7.8
5411101	Offices of lawyers (except legal aid societies)	141	86 013	34 484	6 639	869	17.3	7.8
54119	Other legal services	15	4 422	1 122	248	60	58.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	122	51 637	19 169	5 220	1 013	24.2	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	122	51 637	19 169	5 220	1 013	24.2	3.0
541211	Offices of certified public accountants	65	42 496	15 893	4 125	554	18.6	2.5
541213	Tax return preparation services	17	D	D	D	e	D	D
541219	Other accounting services	38	D	D	D	c	D	D
5413	Architectural, engineering, & related services	104	112 558	43 222	11 409	1 368	15.7	5.6
54131	Architectural services	28	29 934	9 095	2 085	233	13.5	2.9
541310	Architectural services	28	29 934	9 095	2 085	233	13.5	2.9
54133	Engineering services	43	35 535	18 889	4 059	429	27.8	13.4
541330	Engineering services	43	35 535	18 889	4 059	429	27.8	13.4
54137	Surveying & mapping (except geophysical) services	11	4 084	2 063	541	68	14.0	17.5
541370	Surveying & mapping (except geophysical) services	11	4 084	2 063	541	68	14.0	17.5
54138	Testing laboratories	9	D	D	D	f	D	D
541380	Testing laboratories	9	D	D	D	f	D	D
5414	Specialized design services	27	13 016	3 522	627	108	26.5	1.8
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	17	9 379	2 710	458	81	28.3	2.4
541430	Graphic design services	17	9 379	2 710	458	81	28.3	2.4
5414301	Graphic design services (except commercial art & medical artists)	14	D	D	D	b	D	D
5415	Computer systems design & related services	50	47 813	20 836	4 792	413	18.9	18.2
54151	Computer systems design & related services	50	47 813	20 836	4 792	413	18.9	18.2
541511	Custom computer programming services	25	24 323	13 270	3 262	274	7.1	34.5
541512	Computer systems design services	19	22 999	7 416	1 500	135	30.7	1.4
5415121	Computer systems integrators	9	17 955	5 912	1 165	93	13.2	.5
5415122	Computer systems consultants (except systems integrators)	10	5 044	1 504	335	42	93.0	4.4
5416	Management, scientific, & technical consulting services	68	26 681	10 813	2 320	328	44.1	16.7
54161	Management consulting services	48	16 565	7 062	1 488	226	35.4	25.3
541612	Human resources & executive search consulting services	9	5 172	2 882	564	114	11.1	2.7
541613	Marketing consulting services	13	5 976	2 028	500	57	46.9	47.4
54162	Environmental consulting services	12	8 049	2 961	684	80	56.2	1.8
541620	Environmental consulting services	12	8 049	2 961	684	80	56.2	1.8
5418	Advertising & related services	68	79 280	28 307	5 888	731	22.2	2.3
54181	Advertising agencies	28	34 081	13 594	2 830	295	35.5	4.4
541810	Advertising agencies	28	34 081	13 594	2 830	295	35.5	4.4
54186	Direct mail advertising	8	D	D	D	c	D	D
541860	Direct mail advertising	8	D	D	D	c	D	D
54189	Other services related to advertising	19	17 482	3 823	831	155	14.4	–
541890	Other services related to advertising	19	17 482	3 823	831	155	14.4	–
5418902	Advertising specialties goods distributor	10	15 344	3 186	690	122	10.9	–
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	37	16 562	3 502	846	227	20.7	6.3
54192	Photographic services	30	14 983	3 293	805	201	19.6	1.1
541921	Photographic studios, portrait	26	12 527	2 298	511	155	14.3	1.3
541922	Commercial photography	4	2 456	995	294	46	46.7	–
	LAWRENCE COUNTY, PA							
54	**Professional, scientific, & technical services**	**103**	**37 721**	**14 828**	**2 853**	**553**	**32.8**	**3.6**
541	Professional, scientific, & technical services	103	37 721	14 828	2 853	553	32.8	3.6
5411	Legal services	37	14 066	4 771	751	155	39.1	6.4
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	5 091	2 314	515	91	32.5	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	5 091	2 314	515	91	32.5	.7
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	10 308	5 093	976	137	12.9	2.2
5416	Management, scientific, & technical consulting services	11	3 517	1 414	361	92	28.4	–
5418	Advertising & related services	7	1 511	318	69	16	39.1	6.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEBANON COUNTY, PA							
54	**Professional, scientific, & technical services**	**113**	**42 199**	**17 894**	**3 266**	**608**	**37.0**	**1.6**
541	Professional, scientific, & technical services	113	42 199	17 894	3 266	608	37.0	1.6
5411	Legal services	32	13 859	5 104	579	146	27.5	.4
54111	Offices of lawyers	29	13 005	4 748	510	133	27.5	.5
541110	Offices of lawyers	29	13 005	4 748	510	133	27.5	.5
5411101	Offices of lawyers (except legal aid societies)	29	13 005	4 748	510	133	27.5	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	8 978	4 620	974	206	49.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	8 978	4 620	974	206	49.2	–
541211	Offices of certified public accountants	9	D	D	D	b	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	D	D	D	c	D	D
54135	Building inspection services	2	D	D	D	b	D	D
541350	Building inspection services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
54161	Management consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	11	2 837	886	206	30	56.4	–
5419	Other professional, scientific, & technical services	9	1 678	478	110	24	26.0	9.8
54192	Photographic services	8	D	D	D	b	D	D
	LEHIGH COUNTY, PA							
54	**Professional, scientific, & technical services**	**651**	**410 733**	**164 091**	**35 758**	**4 837**	**35.1**	**7.2**
541	Professional, scientific, & technical services	651	410 733	164 091	35 758	4 837	35.1	7.2
5411	Legal services	217	88 197	32 803	6 975	920	31.2	9.1
54111	Offices of lawyers	204	85 095	31 928	6 798	883	30.2	9.4
541110	Offices of lawyers	204	85 095	31 928	6 798	883	30.2	9.4
5411101	Offices of lawyers (except legal aid societies)	204	85 095	31 928	6 798	883	30.2	9.4
54119	Other legal services	13	3 102	875	177	37	58.7	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	107	64 825	33 556	7 930	1 539	28.1	11.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	107	64 825	33 556	7 930	1 539	28.1	11.4
541211	Offices of certified public accountants	60	33 239	15 246	3 438	383	25.0	3.7
541213	Tax return preparation services	8	4 196	1 509	557	584	21.7	–
541219	Other accounting services	30	D	D	D	c	D	D
5413	Architectural, engineering, & related services	108	85 176	36 839	7 463	844	49.4	6.1
54131	Architectural services	23	14 222	5 852	1 258	137	26.1	.7
541310	Architectural services	23	14 222	5 852	1 258	137	26.1	.7
54133	Engineering services	67	61 823	26 683	5 576	623	58.0	7.6
541330	Engineering services	67	61 823	26 683	5 576	623	58.0	7.6
54138	Testing laboratories	10	8 433	4 133	600	77	22.2	4.8
541380	Testing laboratories	10	8 433	4 133	600	77	22.2	4.8
5414	Specialized design services	17	5 308	1 554	361	63	70.6	14.6
54143	Graphic design services	12	3 728	782	176	36	85.7	.2
541430	Graphic design services	12	3 728	782	176	36	85.7	.2
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5415	Computer systems design & related services	59	54 090	23 012	5 114	421	14.3	1.1
54151	Computer systems design & related services	59	54 090	23 012	5 114	421	14.3	1.1
541511	Custom computer programming services	19	D	D	D	e	D	D
541512	Computer systems design services	31	23 015	4 904	1 124	136	19.1	1.6
5415122	Computer systems consultants (except systems integrators)	20	10 117	2 466	515	66	36.4	3.7
5416	Management, scientific, & technical consulting services	83	40 931	19 159	4 264	539	24.6	15.9
54161	Management consulting services	61	33 404	15 986	3 568	477	18.9	17.5
541611	Administrative management & general management consulting service	29	16 969	8 024	1 793	261	15.5	25.7
541612	Human resources & executive search consulting services	18	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	10	D	D	D	b	D	D
54169	Other scientific & technical consulting services	9	4 065	2 131	496	38	9.9	15.2
541690	Other scientific & technical consulting services	9	4 065	2 131	496	38	9.9	15.2
5418	Advertising & related services	30	59 713	14 121	3 010	352	52.3	.3
54185	Display advertising	4	D	D	D	c	D	D
541850	Display advertising	4	D	D	D	c	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	25	10 488	2 691	557	147	15.6	5.7
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LUZERNE COUNTY, PA							
54	**Professional, scientific, & technical services**	**466**	**251 740**	**98 724**	**23 366**	**3 666**	**28.2**	**13.1**
541	Professional, scientific, & technical services	466	251 740	98 724	23 366	3 666	28.2	13.1
5411	Legal services	192	73 435	24 973	6 695	744	32.6	4.5
54111	Offices of lawyers	181	71 873	24 515	6 626	721	31.7	4.4
541110	Offices of lawyers	181	71 873	24 515	6 626	721	31.7	4.4
5411101	Offices of lawyers (except legal aid societies)	181	71 873	24 515	6 626	721	31.7	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	96	38 622	18 397	4 462	915	34.9	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	96	38 622	18 397	4 462	915	34.9	3.3
541211	Offices of certified public accountants	57	30 737	15 190	3 577	450	33.6	2.2
541213	Tax return preparation services	12	D	D	D	e	D	D
541219	Other accounting services	24	4 522	1 888	395	108	57.9	6.6
5413	Architectural, engineering, & related services	64	40 368	18 915	3 998	633	26.4	13.0
54131	Architectural services	14	D	D	D	b	D	D
541310	Architectural services	14	D	D	D	b	D	D
54133	Engineering services	29	27 289	13 491	2 843	345	23.7	17.4
541330	Engineering services	29	27 289	13 491	2 843	345	23.7	17.4
54135	Building inspection services	3	D	D	D	c	D	D
541350	Building inspection services	3	D	D	D	c	D	D
5415	Computer systems design & related services	32	30 437	11 070	2 318	227	26.5	62.6
54151	Computer systems design & related services	32	30 437	11 070	2 318	227	26.5	62.6
541512	Computer systems design services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	39	49 582	19 393	4 642	789	19.1	3.6
54161	Management consulting services	32	48 686	18 877	4 510	781	18.5	3.3
541611	Administrative management & general management consulting service	13	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	5	D	D	D	f	D	D
5418	Advertising & related services	21	D	D	D	c	D	D
54189	Other services related to advertising	7	3 052	639	108	36	86.3	–
541890	Other services related to advertising	7	3 052	639	108	36	86.3	–
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	LYCOMING COUNTY, PA							
54	**Professional, scientific, & technical services**	**137**	**68 774**	**27 122**	**6 011**	**1 014**	**32.3**	**1.2**
541	Professional, scientific, & technical services	137	68 774	27 122	6 011	1 014	32.3	1.2
5411	Legal services	52	24 677	9 240	2 068	326	35.9	2.2
54111	Offices of lawyers	52	24 677	9 240	2 068	326	35.9	2.2
541110	Offices of lawyers	52	24 677	9 240	2 068	326	35.9	2.2
5411101	Offices of lawyers (except legal aid societies)	52	24 677	9 240	2 068	326	35.9	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	8 781	4 292	1 033	281	40.1	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	8 781	4 292	1 033	281	40.1	.5
541211	Offices of certified public accountants	16	7 383	3 897	891	109	43.1	–
541213	Tax return preparation services	4	1 209	352	128	163	16.5	–
5413	Architectural, engineering, & related services	20	12 698	5 746	1 286	189	40.9	1.7
54131	Architectural services	4	4 190	1 706	358	53	44.8	3.9
541310	Architectural services	4	4 190	1 706	358	53	44.8	3.9
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	2 962	2 504	396	19	11.3	.3
5418	Advertising & related services	16	12 807	3 186	700	92	20.0	–
54189	Other services related to advertising	6	2 444	280	61	23	81.3	–
541890	Other services related to advertising	6	2 444	280	61	23	81.3	–
	MC KEAN COUNTY, PA							
54	**Professional, scientific, & technical services**	**57**	**11 350**	**3 308**	**789**	**226**	**67.7**	**8.2**
541	Professional, scientific, & technical services	57	11 350	3 308	789	226	67.7	8.2
5411	Legal services	19	4 644	1 157	261	61	62.8	19.7
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 171	682	196	74	72.0	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 171	682	196	74	72.0	.6
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MERCER COUNTY, PA							
54	**Professional, scientific, & technical services**	**130**	**49 353**	**22 010**	**5 917**	**679**	**29.8**	**8.2**
541	Professional, scientific, & technical services	130	49 353	22 010	5 917	679	29.8	8.2
5411	Legal services	40	12 191	3 088	767	150	55.1	6.3
54111	Offices of lawyers	40	12 191	3 088	767	150	55.1	6.3
541110	Offices of lawyers	40	12 191	3 088	767	150	55.1	6.3
5411101	Offices of lawyers (except legal aid societies)	40	12 191	3 088	767	150	55.1	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	9 994	3 616	968	241	24.0	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	9 994	3 616	968	241	24.0	5.4
541211	Offices of certified public accountants	17	7 493	2 660	680	104	17.6	6.6
541219	Other accounting services	8	1 783	712	171	65	37.1	2.5
5413	Architectural, engineering, & related services	18	7 141	3 521	808	108	34.2	15.1
5415	Computer systems design & related services	6	6 384	2 530	569	75	27.0	1.1
54151	Computer systems design & related services	6	6 384	2 530	569	75	27.0	1.1
5416	Management, scientific, & technical consulting services	13	D	D	D	b	D	D
54161	Management consulting services	11	D	D	D	b	D	D
541611	Administrative management & general management consulting service	3	D	D	D	b	D	D
5418	Advertising & related services	7	1 838	676	143	27	16.6	66.4
	MIFFLIN COUNTY, PA							
54	**Professional, scientific, & technical services**	**24**	**6 977**	**2 155**	**553**	**117**	**63.1**	**–**
541	Professional, scientific, & technical services	24	6 977	2 155	553	117	63.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 546	623	203	46	36.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 546	623	203	46	36.4	–
	MONROE COUNTY, PA							
54	**Professional, scientific, & technical services**	**235**	**77 438**	**31 468**	**6 615**	**1 110**	**28.9**	**12.7**
541	Professional, scientific, & technical services	235	77 438	31 468	6 615	1 110	28.9	12.7
5411	Legal services	70	19 355	6 994	1 597	276	30.0	7.2
54111	Offices of lawyers	56	16 620	5 852	1 338	221	30.5	7.4
541110	Offices of lawyers	56	16 620	5 852	1 338	221	30.5	7.4
5411101	Offices of lawyers (except legal aid societies)	56	16 620	5 852	1 338	221	30.5	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	7 991	3 177	869	193	42.3	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	7 991	3 177	869	193	42.3	4.9
541211	Offices of certified public accountants	20	4 977	1 657	474	86	56.7	3.4
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	36	9 578	4 622	870	142	47.5	9.4
5414	Specialized design services	10	1 968	398	51	10	59.9	26.4
5415	Computer systems design & related services	34	20 015	9 916	2 088	274	14.3	8.0
54151	Computer systems design & related services	34	20 015	9 916	2 088	274	14.3	8.0
541512	Computer systems design services	19	17 913	8 879	1 905	255	8.2	7.0
5415122	Computer systems consultants (except systems integrators)	13	15 423	8 192	1 754	230	8.1	8.1
5416	Management, scientific, & technical consulting services	24	11 654	4 293	701	115	34.5	34.5
54161	Management consulting services	18	8 502	2 900	359	80	17.4	40.1
5418	Advertising & related services	10	3 785	1 083	205	34	4.7	21.3
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	7	2 426	819	179	48	7.3	9.2
	MONTGOMERY COUNTY, PA							
54	**Professional, scientific, & technical services**	**2 934**	**3 693 472**	**1 488 363**	**319 613**	**29 664**	**18.6**	**8.6**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONTGOMERY COUNTY, PA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	2 934	3 693 472	1 488 363	319 613	29 664	18.6	8.6
5411	Legal services	614	380 579	162 935	35 110	3 152	27.9	5.1
54111	Offices of lawyers	569	359 378	155 508	33 642	2 986	28.1	5.3
541110	Offices of lawyers	569	359 378	155 508	33 642	2 986	28.1	5.3
5411101	Offices of lawyers (except legal aid societies)	569	359 378	155 508	33 642	2 986	28.1	5.3
54119	Other legal services	45	21 201	7 427	1 468	166	24.1	2.1
541191	Title abstract & settlement offices	38	D	D	D	c	D	D
541199	All other legal services	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	456	323 768	143 375	33 341	4 129	26.7	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	456	323 768	143 375	33 341	4 129	26.7	5.8
541211	Offices of certified public accountants	311	212 552	97 511	21 357	2 144	34.5	2.4
541213	Tax return preparation services	16	4 687	2 161	671	564	19.8	14.7
541214	Payroll services	17	80 124	32 033	8 671	986	.6	6.3
541219	Other accounting services	112	26 405	11 670	2 642	435	45.0	30.0
5413	Architectural, engineering, & related services	389	565 749	227 366	50 915	4 416	20.6	6.7
54131	Architectural services	81	38 796	15 148	3 016	401	45.7	3.0
541310	Architectural services	81	38 796	15 148	3 016	401	45.7	3.0
54133	Engineering services	260	482 459	193 910	43 610	3 592	16.6	7.5
541330	Engineering services	260	482 459	193 910	43 610	3 592	16.6	7.5
54134	Drafting services	6	D	D	D	b	D	D
541340	Drafting services	6	D	D	D	b	D	D
54135	Building inspection services	10	3 354	1 645	384	33	3.0	8.0
541350	Building inspection services	10	3 354	1 645	384	33	3.0	8.0
54138	Testing laboratories	25	37 501	14 611	3 465	331	47.6	.1
541380	Testing laboratories	25	37 501	14 611	3 465	331	47.6	.1
5414	Specialized design services	112	66 562	18 823	3 846	433	40.1	12.0
54141	Interior design services	49	26 021	5 135	966	144	43.7	19.5
541410	Interior design services	49	26 021	5 135	966	144	43.7	19.5
54143	Graphic design services	58	38 773	12 880	2 682	271	35.7	7.5
541430	Graphic design services	58	38 773	12 880	2 682	271	35.7	7.5
5414301	Graphic design services (except commercial art & medical artists)	50	34 786	11 323	2 425	238	38.8	.7
5414302	Commercial art	6	D	D	D	a	D	D
5415	Computer systems design & related services	459	1 167 227	491 569	99 790	8 333	11.5	3.7
54151	Computer systems design & related services	459	1 167 227	491 569	99 790	8 333	11.5	3.7
541511	Custom computer programming services	195	310 559	159 729	35 495	2 528	17.1	8.0
541512	Computer systems design services	209	829 166	318 467	61 699	5 551	8.0	2.2
5415121	Computer systems integrators	71	715 878	256 368	47 352	4 584	5.5	.9
5415122	Computer systems consultants (except systems integrators)	138	113 288	62 099	14 347	967	23.5	10.2
541519	Other computer related services	52	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	497	499 567	197 576	41 027	3 248	23.9	19.5
54161	Management consulting services	396	423 330	170 779	35 843	2 740	21.8	20.9
541611	Administrative management & general management consulting service	188	190 911	74 733	15 715	1 194	21.9	31.5
541612	Human resources & executive search consulting services	96	69 586	34 202	6 459	666	40.2	25.3
5416122	Executive placement services	44	41 460	23 635	4 374	441	21.5	41.5
5416123	Human resources & personnel management consulting	43	23 518	7 758	1 584	166	70.8	1.8
541613	Marketing consulting services	80	68 640	28 499	5 874	550	23.6	10.0
541614	Process, physical distribution, & logistics consulting services	15	89 176	32 210	7 476	296	3.0	3.7
541618	Other management consulting services	17	5 017	1 135	319	34	69.8	13.5
54162	Environmental consulting services	28	25 886	8 724	1 487	145	65.3	3.5
541620	Environmental consulting services	28	25 886	8 724	1 487	145	65.3	3.5
54169	Other scientific & technical consulting services	73	50 351	18 073	3 697	363	20.7	15.9
541690	Other scientific & technical consulting services	73	50 351	18 073	3 697	363	20.7	15.9
5417	Scientific research & development services	54	234 923	78 034	17 521	1 863	5.5	9.0
54171	R&D in the physical, engineering, & life sciences	46	229 774	75 085	16 801	1 755	4.8	9.1
541710	R&D in the physical, engineering, & life sciences	46	229 774	75 085	16 801	1 755	4.8	9.1
5417101	R&D in the physical & engineering sciences	19	28 020	10 285	2 154	200	19.3	23.0
5417102	Research & development in the life sciences	27	201 754	64 800	14 647	1 555	2.8	7.2
5418	Advertising & related services	229	209 497	72 686	15 553	1 694	30.4	8.7
54181	Advertising agencies	78	75 269	34 618	7 576	717	18.3	15.2
541810	Advertising agencies	78	75 269	34 618	7 576	717	18.3	15.2
54182	Public relations agencies	30	11 737	3 602	816	93	75.1	1.5
541820	Public relations agencies	30	11 737	3 602	816	93	75.1	1.5
54184	Media representatives	18	10 051	3 417	682	54	63.5	8.0
541840	Media representatives	18	10 051	3 417	682	54	63.5	8.0
5418402	Publishers' advertising representatives	14	D	D	D	b	D	D
54185	Display advertising	12	13 530	3 382	415	52	12.2	3.7
541850	Display advertising	12	13 530	3 382	415	52	12.2	3.7
5418502	Outdoor advertising services	7	11 932	3 261	392	46	1.4	3.3
54186	Direct mail advertising	31	53 462	17 895	4 281	536	29.9	–
541860	Direct mail advertising	31	53 462	17 895	4 281	536	29.9	–
54189	Other services related to advertising	48	34 812	7 314	1 379	174	46.9	–
541890	Other services related to advertising	48	34 812	7 314	1 379	174	46.9	–
5418902	Advertising specialties goods distributor	34	30 385	5 810	1 058	116	40.2	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONTGOMERY COUNTY, PA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	124	245 600	95 999	22 510	2 396	8.0	21.4
54191	Marketing research & public opinion polling	41	219 742	88 778	21 062	2 034	5.3	23.1
541910	Marketing research & public opinion polling	41	219 742	88 778	21 062	2 034	5.3	23.1
54192	Photographic services	63	18 831	4 663	959	263	33.9	8.5
541921	Photographic studios, portrait	51	13 902	3 723	729	215	35.3	2.3
541922	Commercial photography	12	4 929	940	230	48	29.9	26.2
54199	All other professional, scientific, & technical services	16	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	16	D	D	D	b	D	D
	MONTOUR COUNTY, PA							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	c	D	D
5413	Architectural, engineering, & related services	3	D	D	D	c	D	D
54133	Engineering services	1	D	D	D	c	D	D
541330	Engineering services	1	D	D	D	c	D	D
	NORTHAMPTON COUNTY, PA							
54	**Professional, scientific, & technical services**	**422**	**255 135**	**80 887**	**19 119**	**2 211**	**36.1**	**9.0**
541	Professional, scientific, & technical services	422	255 135	80 887	19 119	2 211	36.1	9.0
5411	Legal services	152	42 749	13 913	3 388	446	43.7	9.0
54111	Offices of lawyers	143	D	D	D	e	D	D
541110	Offices of lawyers	143	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	143	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	65	13 827	6 301	1 692	316	51.3	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	65	13 827	6 301	1 692	316	51.3	3.0
541211	Offices of certified public accountants	34	D	D	D	c	D	D
541219	Other accounting services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	65	101 840	29 086	6 568	595	37.9	6.0
54131	Architectural services	12	6 889	2 805	629	71	34.6	1.5
541310	Architectural services	12	6 889	2 805	629	71	34.6	1.5
54133	Engineering services	38	89 242	22 556	5 028	417	40.0	5.8
541330	Engineering services	38	89 242	22 556	5 028	417	40.0	5.8
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
5414	Specialized design services	21	6 404	2 208	496	86	55.3	.2
54143	Graphic design services	12	3 282	1 008	244	44	76.2	.5
541430	Graphic design services	12	3 282	1 008	244	44	76.2	.5
5415	Computer systems design & related services	30	36 244	8 775	2 271	176	12.7	6.9
54151	Computer systems design & related services	30	36 244	8 775	2 271	176	12.7	6.9
541511	Custom computer programming services	11	D	D	D	b	D	D
541512	Computer systems design services	12	25 667	3 737	930	77	3.1	.1
5415121	Computer systems integrators	6	24 756	3 351	841	70	2.1	–
5416	Management, scientific, & technical consulting services	42	17 774	8 736	1 631	220	38.4	16.5
54161	Management consulting services	31	D	D	D	c	D	D
541612	Human resources & executive search consulting services	9	8 923	5 178	1 062	138	24.4	8.4
5416123	Human resources & personnel management consulting	5	7 087	4 830	992	115	6.1	9.3
5418	Advertising & related services	18	25 909	8 378	2 286	223	22.3	21.4
54184	Media representatives	1	D	D	D	b	D	D
541840	Media representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	20	5 554	1 331	333	83	64.7	6.1
54192	Photographic services	17	D	D	D	b	D	D
541921	Photographic studios, portrait	17	D	D	D	b	D	D
	NORTHUMBERLAND COUNTY, PA							
54	**Professional, scientific, & technical services**	**79**	**25 389**	**6 894**	**1 579**	**351**	**57.8**	**3.2**
541	Professional, scientific, & technical services	79	25 389	6 894	1 579	351	57.8	3.2
5411	Legal services	32	7 874	1 994	468	100	43.2	2.9
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	5 279	1 924	369	130	85.4	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	5 279	1 924	369	130	85.4	4.8
541219	Other accounting services	7	2 113	922	123	34	95.3	4.7
5413	Architectural, engineering, & related services	14	2 909	1 298	298	48	40.0	4.8
5418	Advertising & related services	1	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
	PERRY COUNTY, PA							
54	**Professional, scientific, & technical services**	**29**	**6 593**	**1 481**	**352**	**92**	**88.0**	**2.1**
541	Professional, scientific, & technical services	29	6 593	1 481	352	92	88.0	2.1
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA COUNTY, PA							
54	**Professional, scientific, & technical services**	**2 444**	**6 317 418**	**2 690 487**	**639 003**	**49 894**	**7.7**	**4.3**
541	Professional, scientific, & technical services	2 444	6 317 418	2 690 487	639 003	49 894	7.7	4.3
5411	Legal services	1 247	2 414 045	954 512	227 805	16 784	10.7	4.4
54111	Offices of lawyers	1 203	2 368 134	938 514	223 896	16 238	10.5	4.5
541110	Offices of lawyers	1 203	2 368 134	938 514	223 896	16 238	10.5	4.5
5411101	Offices of lawyers (except legal aid societies)	1 203	2 368 134	938 514	223 896	16 238	10.5	4.5
54119	Other legal services	44	45 911	15 998	3 909	546	22.4	3.4
541191	Title abstract & settlement offices	26	23 799	7 562	2 038	292	28.5	4.8
541199	All other legal services	18	22 112	8 436	1 871	254	15.9	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	219	650 498	240 783	51 683	6 136	4.0	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	219	650 498	240 783	51 683	6 136	4.0	4.2
541211	Offices of certified public accountants	118	591 109	213 248	44 960	4 454	3.1	1.8
541213	Tax return preparation services	22	6 532	2 893	1 112	755	33.6	.9
541214	Payroll services	13	32 527	15 250	3 540	526	–	32.7
541219	Other accounting services	66	20 330	9 392	2 071	401	28.8	28.1
5413	Architectural, engineering, & related services	239	1 943 422	1 015 868	242 382	17 697	2.6	.3
54131	Architectural services	129	242 073	101 015	21 524	2 235	12.5	.8
541310	Architectural services	129	242 073	101 015	21 524	2 235	12.5	.8
54133	Engineering services	89	1 688 092	909 393	219 831	15 339	1.0	.3
541330	Engineering services	89	1 688 092	909 393	219 831	15 339	1.0	.3
54137	Surveying & mapping (except geophysical) services	6	4 317	1 848	450	54	17.6	–
541370	Surveying & mapping (except geophysical) services	6	4 317	1 848	450	54	17.6	–
5414	Specialized design services	124	79 314	25 130	5 322	646	33.6	3.8
54141	Interior design services	47	41 636	13 748	2 897	350	31.8	2.9
541410	Interior design services	47	41 636	13 748	2 897	350	31.8	2.9
54143	Graphic design services	72	37 002	11 108	2 361	287	35.4	4.4
541430	Graphic design services	72	37 002	11 108	2 361	287	35.4	4.4
5414301	Graphic design services (except commercial art & medical artists)	59	31 133	9 068	1 833	217	30.3	1.6
5414302	Commercial art	12	D	D	D	b	D	D
5415	Computer systems design & related services	101	374 366	73 675	20 674	1 486	2.2	9.1
54151	Computer systems design & related services	101	374 366	73 675	20 674	1 486	2.2	9.1
541511	Custom computer programming services	39	38 157	19 904	4 230	398	11.2	29.5
541512	Computer systems design services	37	D	D	D	f	D	D
5415121	Computer systems integrators	10	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	27	D	D	D	c	D	D
541519	Other computer related services	19	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	241	535 408	256 693	64 574	4 134	8.5	9.4
54161	Management consulting services	201	498 336	242 456	60 868	3 857	7.6	10.0
541611	Administrative management & general management consulting service	89	353 329	167 471	44 663	2 720	6.4	6.3
541612	Human resources & executive search consulting services	68	100 804	56 185	12 152	696	10.7	3.8
5416121	Actuarial consulting	5	D	D	D	c	D	D
5416122	Executive placement services	40	50 859	27 381	5 237	308	15.0	6.5
5416123	Human resources & personnel management consulting	23	D	D	D	e	D	D
541613	Marketing consulting services	32	36 428	14 359	3 183	335	11.3	56.7
541614	Process, physical distribution, & logistics consulting services	11	D	D	D	b	D	D
54162	Environmental consulting services	7	7 938	3 010	633	75	27.0	–
541620	Environmental consulting services	7	7 938	3 010	633	75	27.0	–
54169	Other scientific & technical consulting services	33	29 134	11 227	3 073	202	18.4	2.0
541690	Other scientific & technical consulting services	33	29 134	11 227	3 073	202	18.4	2.0
5417	Scientific research & development services	19	D	D	D	c	D	D
5418	Advertising & related services	164	246 565	95 555	21 015	2 031	23.4	10.8
54181	Advertising agencies	73	140 002	61 598	13 239	1 176	20.0	3.0
541810	Advertising agencies	73	140 002	61 598	13 239	1 176	20.0	3.0
54182	Public relations agencies	22	18 732	10 381	2 303	161	18.1	10.0
541820	Public relations agencies	22	18 732	10 381	2 303	161	18.1	10.0
54184	Media representatives	18	12 237	4 466	1 088	132	8.5	17.5
541840	Media representatives	18	12 237	4 466	1 088	132	8.5	17.5
5418401	Radio & television advertising representatives	17	D	D	D	c	D	D
54185	Display advertising	7	27 105	6 758	1 539	129	6.2	50.1
541850	Display advertising	7	27 105	6 758	1 539	129	6.2	50.1
5418502	Outdoor advertising services	5	D	D	D	c	D	D
54186	Direct mail advertising	11	24 537	6 464	1 394	136	62.8	14.2
541860	Direct mail advertising	11	24 537	6 464	1 394	136	62.8	14.2
54189	Other services related to advertising	24	18 277	3 245	701	114	41.2	2.3
541890	Other services related to advertising	24	18 277	3 245	701	114	41.2	2.3
5418902	Advertising specialties goods distributor	13	14 959	2 108	465	78	39.4	–
5419	Other professional, scientific, & technical services	90	D	D	D	f	D	D
54191	Marketing research & public opinion polling	14	36 087	15 725	2 849	496	5.3	37.0
541910	Marketing research & public opinion polling	14	36 087	15 725	2 849	496	5.3	37.0
54192	Photographic services	63	20 450	6 142	1 348	318	38.4	8.0
541921	Photographic studios, portrait	42	13 583	4 450	935	264	39.1	6.5
541922	Commercial photography	21	6 867	1 692	413	54	37.1	10.8
54199	All other professional, scientific, & technical services	10	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PIKE COUNTY, PA							
54	**Professional, scientific, & technical services**	**53**	**11 891**	**3 746**	**737**	**137**	**70.6**	**4.9**
541	Professional, scientific, & technical services	53	11 891	3 746	737	137	70.6	4.9
5411	Legal services	19	5 011	1 536	328	66	69.0	2.5
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	1 738	888	179	26	33.6	–
	POTTER COUNTY, PA							
54	**Professional, scientific, & technical services**	**23**	**4 565**	**956**	**204**	**51**	**81.1**	**3.9**
541	Professional, scientific, & technical services	23	4 565	956	204	51	81.1	3.9
5414	Specialized design services	2	D	D	D	a	D	D
	SCHUYLKILL COUNTY, PA							
54	**Professional, scientific, & technical services**	**127**	**44 450**	**15 593**	**3 532**	**628**	**44.5**	**2.4**
541	Professional, scientific, & technical services	127	44 450	15 593	3 532	628	44.5	2.4
5411	Legal services	48	18 541	6 556	1 400	236	31.8	1.9
54111	Offices of lawyers	46	D	D	D	c	D	D
541110	Offices of lawyers	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	8 661	3 852	903	198	44.0	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	8 661	3 852	903	198	44.0	1.1
541211	Offices of certified public accountants	15	5 029	2 412	541	90	45.4	–
541219	Other accounting services	12	2 839	1 188	281	56	35.6	1.0
5413	Architectural, engineering, & related services	18	9 838	3 773	883	114	39.5	2.7
5416	Management, scientific, & technical consulting services	8	4 323	775	201	37	100.0	–
54161	Management consulting services	5	2 832	510	113	24	100.0	–
5419	Other professional, scientific, & technical services	8	1 620	327	61	21	25.5	21.5
	SNYDER COUNTY, PA							
54	**Professional, scientific, & technical services**	**31**	**8 361**	**2 994**	**752**	**130**	**58.7**	**2.1**
541	Professional, scientific, & technical services	31	8 361	2 994	752	130	58.7	2.1
5411	Legal services	12	2 770	898	247	44	74.8	–
54111	Offices of lawyers	12	2 770	898	247	44	74.8	–
541110	Offices of lawyers	12	2 770	898	247	44	74.8	–
5411101	Offices of lawyers (except legal aid societies)	12	2 770	898	247	44	74.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 201	778	224	34	33.1	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 201	778	224	34	33.1	8.0
	SOMERSET COUNTY, PA							
54	**Professional, scientific, & technical services**	**85**	**27 023**	**8 913**	**2 186**	**471**	**33.0**	**6.1**
541	Professional, scientific, & technical services	85	27 023	8 913	2 186	471	33.0	6.1
5411	Legal services	33	6 427	1 538	380	92	35.4	4.6
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 584	1 210	330	67	58.9	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 584	1 210	330	67	58.9	10.2
5413	Architectural, engineering, & related services	21	12 565	5 049	1 212	245	17.2	6.9
54133	Engineering services	10	8 688	3 479	853	150	21.1	9.9
541330	Engineering services	10	8 688	3 479	853	150	21.1	9.9
	SULLIVAN COUNTY, PA							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	SUSQUEHANNA COUNTY, PA							
54	**Professional, scientific, & technical services**	**35**	**8 137**	**2 576**	**621**	**167**	**65.4**	**.9**
541	Professional, scientific, & technical services	35	8 137	2 576	621	167	65.4	.9
5411	Legal services	17	4 228	1 065	253	70	41.6	1.8
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	2 705	1 171	267	46	91.1	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TIOGA COUNTY, PA							
54	**Professional, scientific, & technical services**	**45**	**8 635**	**3 853**	**778**	**170**	**35.9**	**10.8**
541	Professional, scientific, & technical services	45	8 635	3 853	778	170	35.9	10.8
5411	Legal services	18	4 461	2 242	417	70	26.2	.7
54111	Offices of lawyers	18	4 461	2 242	417	70	26.2	.7
541110	Offices of lawyers	18	4 461	2 242	417	70	26.2	.7
5411101	Offices of lawyers (except legal aid societies)	18	4 461	2 242	417	70	26.2	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 562	688	149	40	31.9	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 562	688	149	40	31.9	1.9
	UNION COUNTY, PA							
54	**Professional, scientific, & technical services**	**40**	**10 282**	**3 964**	**912**	**146**	**33.3**	**6.8**
541	Professional, scientific, & technical services	40	10 282	3 964	912	146	33.3	6.8
5411	Legal services	16	3 311	1 119	253	51	39.7	–
54111	Offices of lawyers	16	3 311	1 119	253	51	39.7	–
541110	Offices of lawyers	16	3 311	1 119	253	51	39.7	–
5411101	Offices of lawyers (except legal aid societies)	16	3 311	1 119	253	51	39.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 953	900	177	30	25.7	35.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 953	900	177	30	25.7	35.7
5413	Architectural, engineering, & related services	8	3 263	1 657	406	44	19.9	–
	VENANGO COUNTY, PA							
54	**Professional, scientific, & technical services**	**45**	**9 345**	**2 846**	**689**	**185**	**48.7**	**15.5**
541	Professional, scientific, & technical services	45	9 345	2 846	689	185	48.7	15.5
5411	Legal services	17	4 376	1 154	255	62	56.4	–
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 527	850	253	79	35.1	36.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 527	850	253	79	35.1	36.4
	WARREN COUNTY, PA							
54	**Professional, scientific, & technical services**	**45**	**10 293**	**3 981**	**963**	**162**	**37.1**	**1.3**
541	Professional, scientific, & technical services	45	10 293	3 981	963	162	37.1	1.3
5411	Legal services	17	3 175	875	218	39	42.5	–
54111	Offices of lawyers	17	3 175	875	218	39	42.5	–
541110	Offices of lawyers	17	3 175	875	218	39	42.5	–
5411101	Offices of lawyers (except legal aid societies)	17	3 175	875	218	39	42.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 251	896	237	53	34.2	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 251	896	237	53	34.2	4.0
5413	Architectural, engineering, & related services	7	3 117	1 608	384	40	16.7	–
	WASHINGTON COUNTY, PA							
54	**Professional, scientific, & technical services**	**297**	**197 178**	**68 135**	**14 298**	**1 729**	**19.0**	**9.9**
541	Professional, scientific, & technical services	297	197 178	68 135	14 298	1 729	19.0	9.9
5411	Legal services	109	29 540	10 291	2 452	366	33.5	5.8
54111	Offices of lawyers	107	D	D	D	e	D	D
541110	Offices of lawyers	107	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	107	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	50	11 857	4 622	1 222	389	35.8	13.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	50	11 857	4 622	1 222	389	35.8	13.1
541211	Offices of certified public accountants	25	6 763	2 581	575	88	37.7	5.7
541213	Tax return preparation services	9	2 027	690	249	226	24.4	9.5
541219	Other accounting services	16	3 067	1 351	398	75	39.3	31.9
5413	Architectural, engineering, & related services	52	68 009	18 343	4 085	481	17.4	–
54133	Engineering services	35	60 789	14 749	3 191	357	17.6	–
541330	Engineering services	35	60 789	14 749	3 191	357	17.6	–
5414	Specialized design services	6	1 434	344	56	12	54.3	10.9
5415	Computer systems design & related services	23	66 292	28 185	4 986	266	3.6	22.6
54151	Computer systems design & related services	23	66 292	28 185	4 986	266	3.6	22.6
541511	Custom computer programming services	9	D	D	D	c	D	D
541512	Computer systems design services	12	D	D	D	c	D	D
5415121	Computer systems integrators	2	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	10	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	33	12 128	4 555	1 097	127	43.6	5.1
54161	Management consulting services	24	D	D	D	b	D	D
54162	Environmental consulting services	7	3 859	1 199	244	33	60.8	–
541620	Environmental consulting services	7	3 859	1 199	244	33	60.8	–
5418	Advertising & related services	9	4 413	798	198	38	11.0	13.5
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	11	2 104	411	78	31	61.4	–
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WAYNE COUNTY, PA							
54	**Professional, scientific, & technical services**	**78**	**21 690**	**8 506**	**1 890**	**329**	**33.4**	**10.9**
541	Professional, scientific, & technical services	78	21 690	8 506	1 890	329	33.4	10.9
5411	Legal services	35	8 616	3 055	640	120	25.6	23.1
54111	Offices of lawyers	33	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	6 589	3 205	779	128	17.1	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	6 589	3 205	779	128	17.1	5.9
541219	Other accounting services	7	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	1 531	546	133	37	70.6	–
	WESTMORELAND COUNTY, PA							
54	**Professional, scientific, & technical services**	**611**	**398 309**	**129 572**	**31 470**	**3 878**	**21.1**	**6.0**
541	Professional, scientific, & technical services	611	398 309	129 572	31 470	3 878	21.1	6.0
5411	Legal services	198	45 437	14 533	3 054	541	39.0	4.5
54111	Offices of lawyers	186	41 918	13 174	2 710	479	41.3	4.8
541110	Offices of lawyers	186	41 918	13 174	2 710	479	41.3	4.8
5411101	Offices of lawyers (except legal aid societies)	186	41 918	13 174	2 710	479	41.3	4.8
54119	Other legal services	12	3 519	1 359	344	62	11.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	103	24 416	10 988	2 623	690	43.9	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	103	24 416	10 988	2 623	690	43.9	9.1
541211	Offices of certified public accountants	53	15 312	6 868	1 514	252	43.8	7.6
541213	Tax return preparation services	13	D	D	D	c	D	D
541219	Other accounting services	34	D	D	D	c	D	D
5413	Architectural, engineering, & related services	113	247 520	77 689	19 862	1 822	10.6	3.6
54133	Engineering services	72	214 283	64 251	14 762	1 450	10.2	.8
541330	Engineering services	72	214 283	64 251	14 762	1 450	10.2	.8
54137	Surveying & mapping (except geophysical) services	13	1 985	719	171	40	64.4	–
541370	Surveying & mapping (except geophysical) services	13	1 985	719	171	40	64.4	–
54138	Testing laboratories	12	25 870	10 436	4 492	256	6.4	26.7
541380	Testing laboratories	12	25 870	10 436	4 492	256	6.4	26.7
5414	Specialized design services	23	10 532	2 047	456	91	64.4	5.3
54141	Interior design services	11	D	D	D	b	D	D
541410	Interior design services	11	D	D	D	b	D	D
54143	Graphic design services	11	5 124	1 247	297	59	27.1	10.4
541430	Graphic design services	11	5 124	1 247	297	59	27.1	10.4
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5415	Computer systems design & related services	55	27 958	9 557	2 160	230	25.2	20.7
54151	Computer systems design & related services	55	27 958	9 557	2 160	230	25.2	20.7
541511	Custom computer programming services	15	D	D	D	b	D	D
541512	Computer systems design services	28	17 172	5 067	1 139	112	22.3	.3
5415122	Computer systems consultants (except systems integrators)	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	71	34 233	12 333	2 782	354	36.4	10.4
54161	Management consulting services	54	29 277	9 999	2 377	242	30.5	11.9
541611	Administrative management & general management consulting service	28	17 897	6 844	1 691	167	24.2	.3
541612	Human resources & executive search consulting services	15	6 572	1 436	305	44	49.2	.1
5416123	Human resources & personnel management consulting	9	4 515	540	125	19	26.1	.2
541613	Marketing consulting services	5	4 009	1 349	331	14	14.3	85.7
5418	Advertising & related services	23	3 627	1 151	237	58	40.6	2.6
54189	Other services related to advertising	10	1 408	330	72	26	78.1	1.9
541890	Other services related to advertising	10	1 408	330	72	26	78.1	1.9
5419	Other professional, scientific, & technical services	20	3 237	759	136	77	38.7	2.8
54192	Photographic services	16	2 940	673	112	68	35.6	–
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	WYOMING COUNTY, PA							
54	**Professional, scientific, & technical services**	**32**	**7 990**	**3 323**	**592**	**105**	**43.0**	**18.0**
541	Professional, scientific, & technical services	32	7 990	3 323	592	105	43.0	18.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 808	1 206	178	33	1.5	67.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 808	1 206	178	33	1.5	67.4
5413	Architectural, engineering, & related services	6	3 064	1 457	324	38	64.1	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	YORK COUNTY, PA							
54	**Professional, scientific, & technical services**	**502**	**268 397**	**105 162**	**24 026**	**3 457**	**30.9**	**7.9**
541	Professional, scientific, & technical services	502	268 397	105 162	24 026	3 457	30.9	7.9
5411	Legal services	148	55 491	19 931	4 422	649	26.9	6.8
54111	Offices of lawyers	136	52 471	18 637	4 111	590	27.1	5.7
541110	Offices of lawyers	136	52 471	18 637	4 111	590	27.1	5.7
5411101	Offices of lawyers (except legal aid societies)	136	52 471	18 637	4 111	590	27.1	5.7
54119	Other legal services	12	3 020	1 294	311	59	22.3	26.6
541191	Title abstract & settlement offices	12	3 020	1 294	311	59	22.3	26.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	83	31 640	13 181	3 615	832	26.1	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	83	31 640	13 181	3 615	832	26.1	3.1
541211	Offices of certified public accountants	39	23 279	10 055	2 573	322	20.8	1.7
541213	Tax return preparation services	15	2 681	1 084	499	401	21.7	1.5
541219	Other accounting services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	95	105 639	47 011	10 493	1 192	28.1	10.9
54131	Architectural services	12	9 377	3 235	626	71	30.7	6.8
541310	Architectural services	12	9 377	3 235	626	71	30.7	6.8
54133	Engineering services	63	84 955	38 953	8 735	959	30.4	6.0
541330	Engineering services	63	84 955	38 953	8 735	959	30.4	6.0
54138	Testing laboratories	8	8 878	3 804	902	122	1.4	64.2
541380	Testing laboratories	8	8 878	3 804	902	122	1.4	64.2
5414	Specialized design services	20	10 034	3 115	637	112	49.9	1.8
54143	Graphic design services	12	6 639	1 965	381	75	54.5	2.8
541430	Graphic design services	12	6 639	1 965	381	75	54.5	2.8
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	48	14 657	4 701	889	116	52.4	19.8
54151	Computer systems design & related services	48	14 657	4 701	889	116	52.4	19.8
541512	Computer systems design services	23	9 731	2 418	518	70	59.4	24.7
5416	Management, scientific, & technical consulting services	49	13 206	5 521	1 344	161	67.5	8.7
54161	Management consulting services	33	10 811	4 519	1 112	132	68.6	8.8
5418	Advertising & related services	30	27 572	7 266	1 582	255	19.0	2.1
54185	Display advertising	5	D	D	D	b	D	D
541850	Display advertising	5	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54189	Other services related to advertising	11	6 688	1 186	256	43	6.3	2.8
541890	Other services related to advertising	11	6 688	1 186	256	43	6.3	2.8
5419	Other professional, scientific, & technical services	25	D	D	D	c	D	D
54192	Photographic services	21	5 128	1 361	303	84	43.2	–
541921	Photographic studios, portrait	17	4 191	979	215	73	49.3	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ABINGTON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**180**	**83 626**	**30 199**	**7 268**	**743**	**48.2**	**11.1**
541	Professional, scientific, & technical services	180	83 626	30 199	7 268	743	48.2	11.1
5411	Legal services	41	16 247	5 479	2 135	130	46.2	4.5
54111	Offices of lawyers	38	15 670	5 135	2 101	118	47.4	4.7
541110	Offices of lawyers	38	15 670	5 135	2 101	118	47.4	4.7
5411101	Offices of lawyers (except legal aid societies)	38	15 670	5 135	2 101	118	47.4	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	12 323	5 479	1 229	174	42.7	35.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	12 323	5 479	1 229	174	42.7	35.1
541211	Offices of certified public accountants	27	D	D	D	b	D	D
541219	Other accounting services	9	3 378	2 303	460	49	11.2	77.1
5413	Architectural, engineering, & related services	18	10 076	4 601	947	110	39.5	29.1
5415	Computer systems design & related services	17	9 209	2 125	450	47	66.5	4.5
54151	Computer systems design & related services	17	9 209	2 125	450	47	66.5	4.5
541512	Computer systems design services	9	7 779	1 579	356	39	71.4	–
5416	Management, scientific, & technical consulting services	33	20 039	8 452	1 623	133	34.2	3.4
54161	Management consulting services	23	15 959	6 783	1 370	111	33.4	.7
541613	Marketing consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	15	10 046	2 488	585	71	66.4	.6
54189	Other services related to advertising	8	6 554	1 024	265	34	83.8	–
541890	Other services related to advertising	8	6 554	1 024	265	34	83.8	–
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	7	1 419	524	118	43	38.4	2.6
	AKRON, PA							
54	**Professional, scientific, & technical services**	**6**	**1 260**	**710**	**151**	**22**	**57.0**	**–**
541	Professional, scientific, & technical services	6	1 260	710	151	22	57.0	–
	ALDAN, PA							
54	**Professional, scientific, & technical services**	**3**	**524**	**206**	**35**	**6**	**D**	**–**
	ALIQUIPPA, PA							
54	**Professional, scientific, & technical services**	**12**	**5 311**	**1 108**	**283**	**53**	**22.7**	**4.5**
541	Professional, scientific, & technical services	12	5 311	1 108	283	53	22.7	4.5
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D
	ALLENTOWN, PA							
54	**Professional, scientific, & technical services**	**258**	**136 084**	**54 908**	**12 518**	**1 624**	**34.8**	**7.3**
541	Professional, scientific, & technical services	258	136 084	54 908	12 518	1 624	34.8	7.3
5411	Legal services	132	51 510	17 142	3 925	537	32.6	8.5
54111	Offices of lawyers	127	49 749	16 495	3 787	513	31.6	8.8
541110	Offices of lawyers	127	49 749	16 495	3 787	513	31.6	8.8
5411101	Offices of lawyers (except legal aid societies)	127	49 749	16 495	3 787	513	31.6	8.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	19 170	11 068	2 783	398	22.7	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	19 170	11 068	2 783	398	22.7	4.4
541211	Offices of certified public accountants	22	14 335	7 842	1 716	174	22.6	5.9
541219	Other accounting services	9	2 594	1 623	360	35	24.6	–
5413	Architectural, engineering, & related services	38	41 869	18 917	4 052	448	41.4	6.8
54131	Architectural services	12	11 170	4 602	961	102	21.3	.9
541310	Architectural services	12	11 170	4 602	961	102	21.3	.9
54133	Engineering services	20	29 471	13 746	2 990	325	47.6	8.3
541330	Engineering services	20	29 471	13 746	2 990	325	47.6	8.3
5414	Specialized design services	7	2 942	847	196	37	66.2	26.2
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	12	9 675	2 303	484	60	28.3	.2
54151	Computer systems design & related services	12	9 675	2 303	484	60	28.3	.2
541512	Computer systems design services	9	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	7	7 866	1 602	318	41	27.8	.3
5416	Management, scientific, & technical consulting services	18	6 707	3 305	759	70	44.9	12.0
54161	Management consulting services	13	D	D	D	b	D	D
541612	Human resources & executive search consulting services	7	4 092	1 980	450	36	34.9	–
5418	Advertising & related services	10	3 180	1 042	242	44	37.3	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALTOONA, PA							
54	**Professional, scientific, & technical services**	**100**	**104 945**	**35 630**	**8 059**	**1 149**	**15.8**	**1.9**
541	Professional, scientific, & technical services	100	104 945	35 630	8 059	1 149	15.8	1.9
5411	Legal services	31	12 087	3 975	774	155	52.6	1.2
54111	Offices of lawyers	30	D	D	D	c	D	D
541110	Offices of lawyers	30	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	e	D	D
541211	Offices of certified public accountants	11	D	D	D	c	D	D
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	16	17 660	8 045	1 783	252	7.1	3.3
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
54133	Engineering services	9	D	D	D	c	D	D
541330	Engineering services	9	D	D	D	c	D	D
5415	Computer systems design & related services	9	56 168	16 121	3 761	361	2.9	.2
54151	Computer systems design & related services	9	56 168	16 121	3 761	361	2.9	.2
541512	Computer systems design services	5	D	D	D	e	D	D
5415121	Computer systems integrators	4	D	D	D	e	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
	AMBLER, PA							
54	**Professional, scientific, & technical services**	**17**	**10 054**	**4 007**	**837**	**93**	**31.9**	**5.1**
541	Professional, scientific, & technical services	17	10 054	4 007	837	93	31.9	5.1
5411	Legal services	5	4 869	1 794	437	46	33.2	2.5
54111	Offices of lawyers	5	4 869	1 794	437	46	33.2	2.5
541110	Offices of lawyers	5	4 869	1 794	437	46	33.2	2.5
5411101	Offices of lawyers (except legal aid societies)	5	4 869	1 794	437	46	33.2	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
	AMBRIDGE, PA							
54	**Professional, scientific, & technical services**	**14**	**7 828**	**2 342**	**584**	**98**	**69.7**	**.2**
541	Professional, scientific, & technical services	14	7 828	2 342	584	98	69.7	.2
5411	Legal services	6	2 938	339	78	22	99.4	.6
54111	Offices of lawyers	6	2 938	339	78	22	99.4	.6
541110	Offices of lawyers	6	2 938	339	78	22	99.4	.6
5411101	Offices of lawyers (except legal aid societies)	6	2 938	339	78	22	99.4	.6
5413	Architectural, engineering, & related services	4	4 627	1 890	486	66	49.2	–
	ANTRIM TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	ARCHBALD, PA							
54	**Professional, scientific, & technical services**	**9**	**3 760**	**1 067**	**245**	**31**	**12.8**	**10.4**
541	Professional, scientific, & technical services	9	3 760	1 067	245	31	12.8	10.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
	ARNOLD, PA							
54	**Professional, scientific, & technical services**	**9**	**1 294**	**195**	**56**	**19**	**59.1**	**40.9**
541	Professional, scientific, & technical services	9	1 294	195	56	19	59.1	40.9
	ASHLAND, PA *							
54	**Professional, scientific, & technical services**	**3**	**337**	**132**	**29**	**9**	**100.0**	**–**
	ASHLAND, PA (SCHUYLKILL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**337**	**132**	**29**	**9**	**100.0**	**–**
	ASHLEY, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	f	D	D
54161	Management consulting services	1	D	D	D	f	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	f	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ASPINWALL, PA							
54	**Professional, scientific, & technical services**	**22**	**5 621**	**1 624**	**369**	**49**	**52.9**	**18.0**
541	Professional, scientific, & technical services	22	5 621	1 624	369	49	52.9	18.0
	ASTON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**20**	**17 653**	**5 650**	**1 262**	**250**	**37.1**	**9.1**
541	Professional, scientific, & technical services	20	17 653	5 650	1 262	250	37.1	9.1
5413	Architectural, engineering, & related services	4	5 384	1 626	380	70	6.0	17.3
5414	Specialized design services	1	D	D	D	a	D	D
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	c	D	D
	ATHENS, PA							
54	**Professional, scientific, & technical services**	**9**	**1 724**	**415**	**106**	**29**	**55.8**	**29.7**
541	Professional, scientific, & technical services	9	1 724	415	106	29	55.8	29.7
	AVALON, PA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	AVOCA, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BADEN, PA							
54	**Professional, scientific, & technical services**	**5**	**1 451**	**657**	**275**	**274**	**4.3**	**–**
541	Professional, scientific, & technical services	5	1 451	657	275	274	4.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	e	D	D
541213	Tax return preparation services	2	D	D	D	e	D	D
	BALDWIN, PA							
54	**Professional, scientific, & technical services**	**13**	**15 361**	**7 416**	**1 766**	**324**	**23.2**	**.6**
541	Professional, scientific, & technical services	13	15 361	7 416	1 766	324	23.2	.6
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
54161	Management consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	c	D	D
	BANGOR, PA							
54	**Professional, scientific, & technical services**	**15**	**11 957**	**3 904**	**1 056**	**74**	**19.5**	**47.6**
541	Professional, scientific, & technical services	15	11 957	3 904	1 056	74	19.5	47.6
5411	Legal services	4	3 357	1 545	310	34	–	–
54111	Offices of lawyers	4	3 357	1 545	310	34	–	–
541110	Offices of lawyers	4	3 357	1 545	310	34	–	–
5411101	Offices of lawyers (except legal aid societies)	4	3 357	1 545	310	34	–	–
5418	Advertising & related services	1	D	D	D	a	D	D
	BARNESBORO, PA							
54	**Professional, scientific, & technical services**	**5**	**456**	**77**	**24**	**12**	**73.2**	**–**
	BEAVER, PA							
54	**Professional, scientific, & technical services**	**41**	**9 538**	**2 899**	**592**	**106**	**59.5**	**26.3**
541	Professional, scientific, & technical services	41	9 538	2 899	592	106	59.5	26.3
5411	Legal services	31	6 138	1 666	307	61	62.6	15.6
54111	Offices of lawyers	30	D	D	D	b	D	D
541110	Offices of lawyers	30	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	b	D	D
	BEAVER FALLS, PA							
54	**Professional, scientific, & technical services**	**21**	**11 116**	**4 573**	**1 030**	**121**	**50.8**	**3.0**
541	Professional, scientific, & technical services	21	11 116	4 573	1 030	121	50.8	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	6 235	2 441	575	62	67.3	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BEDFORD, PA							
54	**Professional, scientific, & technical services**	**24**	**4 116**	**1 111**	**249**	**76**	**83.2**	**1.7**
541	Professional, scientific, & technical services	24	4 116	1 111	249	76	83.2	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	BELLEFONTE, PA							
54	**Professional, scientific, & technical services**	**15**	**4 384**	**1 797**	**409**	**70**	**21.2**	**1.6**
541	Professional, scientific, & technical services	15	4 384	1 797	409	70	21.2	1.6
5411	Legal services	10	3 436	1 441	332	52	16.9	2.1
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
	BELLEVUE, PA							
54	**Professional, scientific, & technical services**	**10**	**3 792**	**1 572**	**336**	**49**	**85.8**	**1.1**
541	Professional, scientific, & technical services	10	3 792	1 572	336	49	85.8	1.1
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BENSALEM TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**149**	**120 448**	**46 748**	**10 386**	**1 289**	**16.0**	**4.5**
541	Professional, scientific, & technical services	149	120 448	46 748	10 386	1 289	16.0	4.5
5411	Legal services	33	23 936	9 172	2 050	206	8.9	1.5
54111	Offices of lawyers	29	21 695	8 790	1 958	193	9.6	1.6
541110	Offices of lawyers	29	21 695	8 790	1 958	193	9.6	1.6
5411101	Offices of lawyers (except legal aid societies)	29	21 695	8 790	1 958	193	9.6	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	4 746	2 030	498	67	37.3	16.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	4 746	2 030	498	67	37.3	16.0
5413	Architectural, engineering, & related services	18	33 417	16 256	3 880	486	10.8	1.3
54133	Engineering services	11	31 663	15 604	3 766	467	8.2	.8
541330	Engineering services	11	31 663	15 604	3 766	467	8.2	.8
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	22	13 321	5 276	1 126	79	30.7	23.7
54151	Computer systems design & related services	22	13 321	5 276	1 126	79	30.7	23.7
5416	Management, scientific, & technical consulting services	22	6 059	2 562	506	65	51.7	–
5418	Advertising & related services	11	D	D	D	c	D	D
54184	Media representatives	2	D	D	D	c	D	D
541840	Media representatives	2	D	D	D	c	D	D
5418402	Publishers' advertising representatives	2	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	c	D	D
54192	Photographic services	11	9 961	3 403	713	131	8.4	6.5
541921	Photographic studios, portrait	9	D	D	D	c	D	D
	BENTLEYVILLE, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BERWICK, PA							
54	**Professional, scientific, & technical services**	**12**	**2 872**	**1 374**	**391**	**61**	**61.9**	**30.3**
541	Professional, scientific, & technical services	12	2 872	1 374	391	61	61.9	30.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
	BETHEL PARK, PA							
54	**Professional, scientific, & technical services**	**71**	**33 355**	**9 557**	**2 400**	**275**	**32.0**	**6.1**
541	Professional, scientific, & technical services	71	33 355	9 557	2 400	275	32.0	6.1
5411	Legal services	11	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 600	1 450	311	50	41.8	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 600	1 450	311	50	41.8	1.1
541213	Tax return preparation services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
5415	Computer systems design & related services	7	5 843	1 834	413	34	47.4	27.4
54151	Computer systems design & related services	7	5 843	1 834	413	34	47.4	27.4
541512	Computer systems design services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	8	3 856	1 251	288	34	26.8	.6
54161	Management consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	10	5 588	875	218	39	5.6	–
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BETHLEHEM, PA *							
54	**Professional, scientific, & technical services**	**177**	**175 863**	**55 325**	**12 573**	**1 388**	**32.2**	**4.6**
541	Professional, scientific, & technical services	177	175 863	55 325	12 573	1 388	32.2	4.6
5411	Legal services	70	18 820	6 062	1 612	208	43.5	8.3
54111	Offices of lawyers	65	17 241	5 697	1 519	195	43.5	3.9
541110	Offices of lawyers	65	17 241	5 697	1 519	195	43.5	3.9
5411101	Offices of lawyers (except legal aid societies)	65	17 241	5 697	1 519	195	43.5	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	7 400	4 089	1 101	155	16.4	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	7 400	4 089	1 101	155	16.4	.8
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	35	94 959	25 829	5 620	453	39.0	5.3
54131	Architectural services	9	D	D	D	b	D	D
541310	Architectural services	9	D	D	D	b	D	D
54133	Engineering services	21	84 084	20 768	4 734	359	41.4	5.9
541330	Engineering services	21	84 084	20 768	4 734	359	41.4	5.9
54138	Testing laboratories	3	6 198	3 112	463	47	–	–
541380	Testing laboratories	3	6 198	3 112	463	47	–	–
5414	Specialized design services	9	2 105	467	113	23	50.8	.7
5415	Computer systems design & related services	13	12 198	3 521	772	66	15.4	.8
54151	Computer systems design & related services	13	12 198	3 521	772	66	15.4	.8
541512	Computer systems design services	4	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	15	15 725	9 272	1 889	310	6.5	4.6
54161	Management consulting services	13	D	D	D	e	D	D
541611	Administrative management & general management consulting service	6	D	D	D	c	D	D
541612	Human resources & executive search consulting services	4	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	b	D	D
5418	Advertising & related services	7	19 909	4 824	1 148	119	13.3	–
54184	Media representatives	1	D	D	D	b	D	D
541840	Media representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
	BETHLEHEM, PA (LEHIGH COUNTY PART) *							
54	**Professional, scientific, & technical services**	**47**	**42 164**	**13 919**	**2 839**	**413**	**21.6**	**2.3**
541	Professional, scientific, & technical services	47	42 164	13 919	2 839	413	21.6	2.3
5411	Legal services	13	3 098	1 054	209	33	39.9	8.4
54111	Offices of lawyers	13	3 098	1 054	209	33	39.9	8.4
541110	Offices of lawyers	13	3 098	1 054	209	33	39.9	8.4
5411101	Offices of lawyers (except legal aid societies)	13	3 098	1 054	209	33	39.9	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 071	1 112	239	37	1.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 071	1 112	239	37	1.2	–
5413	Architectural, engineering, & related services	13	11 283	4 711	854	79	46.4	.5
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	c	D	D
54161	Management consulting services	5	D	D	D	c	D	D
541611	Administrative management & general management consulting service	2	D	D	D	c	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	BETHLEHEM, PA (NORTHAMPTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**130**	**133 699**	**41 406**	**9 734**	**975**	**35.6**	**5.3**
541	Professional, scientific, & technical services	130	133 699	41 406	9 734	975	35.6	5.3
5411	Legal services	57	15 722	5 008	1 403	175	44.3	8.3
54111	Offices of lawyers	52	14 143	4 643	1 310	162	44.3	3.0
541110	Offices of lawyers	52	14 143	4 643	1 310	162	44.3	3.0
5411101	Offices of lawyers (except legal aid societies)	52	14 143	4 643	1 310	162	44.3	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	5 329	2 977	862	118	22.4	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	5 329	2 977	862	118	22.4	1.1
5413	Architectural, engineering, & related services	22	83 676	21 118	4 766	374	38.0	5.9
54133	Engineering services	14	79 196	19 143	4 325	323	38.2	6.2
541330	Engineering services	14	79 196	19 143	4 325	323	38.2	6.2
5414	Specialized design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	10	D	D	D	b	D	D
54151	Computer systems design & related services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	c	D	D
54161	Management consulting services	8	D	D	D	c	D	D
541612	Human resources & executive search consulting services	4	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
54184	Media representatives	1	D	D	D	b	D	D
541840	Media representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BETHLEHEM TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**20**	**10 140**	**4 274**	**1 155**	**108**	**28.9**	**.1**
541	Professional, scientific, & technical services	20	10 140	4 274	1 155	108	28.9	.1
5415	Computer systems design & related services	3	D	D	D	a	D	D
54151	Computer systems design & related services	3	D	D	D	a	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	BIRDSBORO, PA							
54	**Professional, scientific, & technical services**	**4**	**1 570**	**871**	**215**	**19**	**21.9**	**–**
541	Professional, scientific, & technical services	4	1 570	871	215	19	21.9	–
	BLAIRSVILLE, PA							
54	**Professional, scientific, & technical services**	**7**	**2 042**	**778**	**234**	**99**	**15.7**	**71.6**
541	Professional, scientific, & technical services	7	2 042	778	234	99	15.7	71.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	BLAKELY, PA							
54	**Professional, scientific, & technical services**	**14**	**2 744**	**1 278**	**215**	**34**	**55.6**	**2.3**
541	Professional, scientific, & technical services	14	2 744	1 278	215	34	55.6	2.3
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
	BLOOMSBURG, PA							
54	**Professional, scientific, & technical services**	**27**	**7 690**	**2 611**	**579**	**140**	**56.8**	**1.1**
541	Professional, scientific, & technical services	27	7 690	2 611	579	140	56.8	1.1
5411	Legal services	13	4 580	1 520	317	67	41.6	.4
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	BOYERTOWN, PA							
54	**Professional, scientific, & technical services**	**22**	**10 771**	**3 536**	**754**	**107**	**24.1**	**.3**
541	Professional, scientific, & technical services	22	10 771	3 536	754	107	24.1	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 571	587	194	38	24.2	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 571	587	194	38	24.2	1.9
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
	BRACKENRIDGE, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BRADDOCK, PA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
	BRADFORD, PA							
54	**Professional, scientific, & technical services**	**26**	**5 860**	**1 523**	**356**	**89**	**67.7**	**13.9**
541	Professional, scientific, & technical services	26	5 860	1 523	356	89	67.7	13.9
5411	Legal services	10	2 997	639	144	36	61.9	27.2
54111	Offices of lawyers	10	2 997	639	144	36	61.9	27.2
541110	Offices of lawyers	10	2 997	639	144	36	61.9	27.2
5411101	Offices of lawyers (except legal aid societies)	10	2 997	639	144	36	61.9	27.2
	BRENTWOOD, PA							
54	**Professional, scientific, & technical services**	**14**	**5 107**	**2 142**	**471**	**81**	**29.2**	**5.7**
541	Professional, scientific, & technical services	14	5 107	2 142	471	81	29.2	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 350	728	170	35	11.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 350	728	170	35	11.4	–
	BRIDGEPORT, PA							
54	**Professional, scientific, & technical services**	**9**	**3 938**	**1 381**	**299**	**86**	**20.4**	**6.6**
541	Professional, scientific, & technical services	9	3 938	1 381	299	86	20.4	6.6
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BRIDGEVILLE, PA							
54	**Professional, scientific, & technical services**	**31**	**26 928**	**12 086**	**2 888**	**331**	**21.9**	**1.2**
541	Professional, scientific, & technical services	31	26 928	12 086	2 888	331	21.9	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	20 987	10 205	2 461	245	9.5	1.2
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
	BRISTOL, PA							
54	**Professional, scientific, & technical services**	**15**	**6 604**	**3 486**	**869**	**93**	**64.8**	**4.1**
541	Professional, scientific, & technical services	15	6 604	3 486	869	93	64.8	4.1
5414	Specialized design services	1	D	D	D	b	D	D
54149	Other specialized design services	1	D	D	D	b	D	D
541490	Other specialized design services	1	D	D	D	b	D	D
	BRISTOL TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**40**	**33 773**	**27 655**	**6 862**	**460**	**16.1**	**.5**
541	Professional, scientific, & technical services	40	33 773	27 655	6 862	460	16.1	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	e	D	D
54133	Engineering services	7	D	D	D	e	D	D
541330	Engineering services	7	D	D	D	e	D	D
	BROOKHAVEN, PA							
54	**Professional, scientific, & technical services**	**7**	**1 148**	**430**	**48**	**10**	**70.4**	**–**
541	Professional, scientific, & technical services	7	1 148	430	48	10	70.4	–
	BROOKVILLE, PA							
54	**Professional, scientific, & technical services**	**13**	**3 314**	**1 177**	**256**	**49**	**40.1**	**2.5**
541	Professional, scientific, & technical services	13	3 314	1 177	256	49	40.1	2.5
	BROWNSVILLE, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BUCKINGHAM TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**42**	**28 052**	**13 496**	**3 265**	**379**	**20.9**	**.8**
541	Professional, scientific, & technical services	42	28 052	13 496	3 265	379	20.9	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	1 319	894	234	5	D	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	1 319	894	234	5	D	–
5413	Architectural, engineering, & related services	7	6 239	3 235	799	70	17.2	.4
5416	Management, scientific, & technical consulting services	12	5 887	2 511	546	66	33.7	–
54161	Management consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	c	D	D
	BUTLER, PA							
54	**Professional, scientific, & technical services**	**66**	**24 681**	**11 677**	**2 431**	**339**	**25.8**	**3.8**
541	Professional, scientific, & technical services	66	24 681	11 677	2 431	339	25.8	3.8
5411	Legal services	36	9 618	3 071	700	127	45.8	5.2
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 284	383	105	34	83.0	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 284	383	105	34	83.0	17.0
5413	Architectural, engineering, & related services	9	12 545	7 769	1 521	159	4.1	–
54131	Architectural services	2	D	D	D	c	D	D
541310	Architectural services	2	D	D	D	c	D	D
	BUTLER TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**19**	**13 470**	**6 342**	**1 354**	**149**	**10.5**	**28.8**
541	Professional, scientific, & technical services	19	13 470	6 342	1 354	149	10.5	28.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 253	379	91	18	52.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 253	379	91	18	52.5	–
5415	Computer systems design & related services	3	D	D	D	c	D	D
54151	Computer systems design & related services	3	D	D	D	c	D	D
541512	Computer systems design services	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CALIFORNIA, PA							
54	**Professional, scientific, & technical services**	**4**	**567**	**273**	**62**	**8**	**31.6**	**–**
	CALN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**15**	**6 198**	**1 475**	**262**	**31**	**90.9**	**1.0**
541	Professional, scientific, & technical services	15	6 198	1 475	262	31	90.9	1.0
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	CAMP HILL, PA							
54	**Professional, scientific, & technical services**	**48**	**25 167**	**10 046**	**1 789**	**270**	**34.0**	**2.6**
541	Professional, scientific, & technical services	48	25 167	10 046	1 789	270	34.0	2.6
5411	Legal services	14	4 603	1 979	439	56	40.0	8.7
54111	Offices of lawyers	14	4 603	1 979	439	56	40.0	8.7
541110	Offices of lawyers	14	4 603	1 979	439	56	40.0	8.7
5411101	Offices of lawyers (except legal aid societies)	14	4 603	1 979	439	56	40.0	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 167	1 320	328	50	44.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 167	1 320	328	50	44.9	–
5413	Architectural, engineering, & related services	8	3 802	1 557	361	50	82.0	2.9
5415	Computer systems design & related services	4	7 802	3 797	406	60	2.6	–
54151	Computer systems design & related services	4	7 802	3 797	406	60	2.6	–
5416	Management, scientific, & technical consulting services	9	3 679	1 031	179	20	11.4	–
54161	Management consulting services	8	D	D	D	a	D	D
	CANONSBURG, PA							
54	**Professional, scientific, & technical services**	**32**	**30 109**	**6 459**	**1 709**	**238**	**12.6**	**2.4**
541	Professional, scientific, & technical services	32	30 109	6 459	1 709	238	12.6	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	21 996	3 920	1 016	110	3.3	–
54133	Engineering services	6	D	D	D	b	D	D
541330	Engineering services	6	D	D	D	b	D	D
	CARBONDALE, PA							
54	**Professional, scientific, & technical services**	**12**	**2 476**	**916**	**229**	**34**	**30.7**	**–**
541	Professional, scientific, & technical services	12	2 476	916	229	34	30.7	–
	CARLISLE, PA							
54	**Professional, scientific, & technical services**	**77**	**32 610**	**12 580**	**3 031**	**424**	**30.6**	**21.7**
541	Professional, scientific, & technical services	77	32 610	12 580	3 031	424	30.6	21.7
5411	Legal services	30	9 302	3 344	712	115	35.8	5.7
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	4 150	1 396	379	85	46.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	4 150	1 396	379	85	46.7	–
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	8 791	3 800	883	94	29.5	–
5418	Advertising & related services	4	D	D	D	b	D	D
	CARNEGIE, PA							
54	**Professional, scientific, & technical services**	**38**	**48 037**	**11 479**	**2 082**	**252**	**29.9**	**9.1**
541	Professional, scientific, & technical services	38	48 037	11 479	2 082	252	29.9	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 413	1 310	230	27	20.4	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 413	1 310	230	27	20.4	9.7
5413	Architectural, engineering, & related services	12	35 560	6 747	1 190	144	32.4	5.5
54133	Engineering services	12	35 560	6 747	1 190	144	32.4	5.5
541330	Engineering services	12	35 560	6 747	1 190	144	32.4	5.5
5418	Advertising & related services	5	2 784	469	80	12	35.4	53.5
	CASTLE SHANNON, PA							
54	**Professional, scientific, & technical services**	**31**	**18 272**	**6 345**	**1 348**	**163**	**34.2**	**5.9**
541	Professional, scientific, & technical services	31	18 272	6 345	1 348	163	34.2	5.9
5411	Legal services	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 729	886	193	31	19.1	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 729	886	193	31	19.1	5.9
5413	Architectural, engineering, & related services	9	5 721	2 268	555	45	52.2	10.5
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CATASAUQUA, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CECIL TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**20**	**49 295**	**14 348**	**2 849**	**199**	**5.2**	**30.0**
541	Professional, scientific, & technical services	20	49 295	14 348	2 849	199	5.2	30.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
54133	Engineering services	4	D	D	D	b	D	D
541330	Engineering services	4	D	D	D	b	D	D
5415	Computer systems design & related services	4	D	D	D	c	D	D
54151	Computer systems design & related services	4	D	D	D	c	D	D
541511	Custom computer programming services	2	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	a	D	D
	CENTER TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**13**	**2 582**	**804**	**167**	**45**	**49.1**	**18.7**
541	Professional, scientific, & technical services	13	2 582	804	167	45	49.1	18.7
	CENTERVILLE, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CHALFONT, PA							
54	**Professional, scientific, & technical services**	**15**	**5 870**	**1 984**	**353**	**65**	**49.5**	**12.9**
541	Professional, scientific, & technical services	15	5 870	1 984	353	65	49.5	12.9
	CHAMBERSBURG, PA							
54	**Professional, scientific, & technical services**	**68**	**36 364**	**14 932**	**3 229**	**438**	**26.9**	**3.0**
541	Professional, scientific, & technical services	68	36 364	14 932	3 229	438	26.9	3.0
5411	Legal services	26	8 251	3 562	651	86	50.5	2.5
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	5 712	1 934	531	110	18.7	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	5 712	1 934	531	110	18.7	5.0
541211	Offices of certified public accountants	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	11 250	5 123	1 047	128	25.0	3.3
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
	CHARLEROI, PA							
54	**Professional, scientific, & technical services**	**18**	**5 690**	**2 353**	**525**	**117**	**15.1**	**9.5**
541	Professional, scientific, & technical services	18	5 690	2 353	525	117	15.1	9.5
5411	Legal services	9	2 965	1 149	245	51	23.6	1.7
54111	Offices of lawyers	9	2 965	1 149	245	51	23.6	1.7
541110	Offices of lawyers	9	2 965	1 149	245	51	23.6	1.7
5411101	Offices of lawyers (except legal aid societies)	9	2 965	1 149	245	51	23.6	1.7
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHELTENHAM TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**139**	**78 222**	**34 974**	**6 809**	**1 154**	**48.0**	**11.7**
541	Professional, scientific, & technical services	139	78 222	34 974	6 809	1 154	48.0	11.7
5411	Legal services	28	10 941	5 220	910	110	36.2	8.0
54111	Offices of lawyers	25	10 309	5 016	873	104	33.3	7.4
541110	Offices of lawyers	25	10 309	5 016	873	104	33.3	7.4
5411101	Offices of lawyers (except legal aid societies)	25	10 309	5 016	873	104	33.3	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	22 678	12 341	2 655	699	46.9	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	22 678	12 341	2 655	699	46.9	3.4
541211	Offices of certified public accountants	29	14 675	6 870	1 299	146	67.5	5.3
541213	Tax return preparation services	1	D	D	D	e	D	D
5413	Architectural, engineering, & related services	12	4 367	1 908	372	48	55.9	10.1
5414	Specialized design services	6	1 638	553	129	20	39.4	–
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	24	16 600	5 128	1 242	130	50.8	1.1
54151	Computer systems design & related services	24	16 600	5 128	1 242	130	50.8	1.1
541511	Custom computer programming services	7	D	D	D	b	D	D
541512	Computer systems design services	14	8 880	1 324	269	35	87.2	2.0
5415122	Computer systems consultants (except systems integrators)	11	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	16	13 063	7 406	1 069	96	40.2	45.1
54161	Management consulting services	14	D	D	D	b	D	D
54169	Other scientific & technical consulting services	2	D	D	D	b	D	D
541690	Other scientific & technical consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	10	7 429	1 861	310	33	78.4	3.9
	CHESTER, PA							
54	**Professional, scientific, & technical services**	**9**	**4 208**	**1 820**	**432**	**52**	**71.6**	**–**
541	Professional, scientific, & technical services	9	4 208	1 820	432	52	71.6	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	CHESTER HEIGHTS, PA							
54	**Professional, scientific, & technical services**	**7**	**1 108**	**305**	**42**	**13**	**74.3**	**12.2**
541	Professional, scientific, & technical services	7	1 108	305	42	13	74.3	12.2
	CHESTNUTHILL TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**21**	**4 595**	**1 741**	**336**	**64**	**75.9**	**3.7**
541	Professional, scientific, & technical services	21	4 595	1 741	336	64	75.9	3.7
5413	Architectural, engineering, & related services	7	1 511	542	87	20	79.8	9.6
	CHURCHILL, PA							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	a	D	D
	CLAIRTON, PA							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	CLARION, PA							
54	**Professional, scientific, & technical services**	**25**	**6 744**	**2 486**	**500**	**98**	**32.9**	**13.0**
541	Professional, scientific, & technical services	25	6 744	2 486	500	98	32.9	13.0
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	CLARKS SUMMIT, PA							
54	**Professional, scientific, & technical services**	**24**	**19 956**	**11 520**	**2 192**	**248**	**12.2**	**2.1**
541	Professional, scientific, & technical services	24	19 956	11 520	2 192	248	12.2	2.1
5413	Architectural, engineering, & related services	7	16 438	10 148	1 907	207	5.6	–
54131	Architectural services	3	D	D	D	c	D	D
541310	Architectural services	3	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLEARFIELD, PA							
54	**Professional, scientific, & technical services**	**41**	**9 637**	**2 697**	**650**	**164**	**49.8**	**1.1**
541	Professional, scientific, & technical services	41	9 637	2 697	650	164	49.8	1.1
5411	Legal services	27	4 469	1 083	256	63	42.9	2.4
54111	Offices of lawyers	27	4 469	1 083	256	63	42.9	2.4
541110	Offices of lawyers	27	4 469	1 083	256	63	42.9	2.4
5411101	Offices of lawyers (except legal aid societies)	27	4 469	1 083	256	63	42.9	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	CLIFTON HEIGHTS, PA							
54	**Professional, scientific, & technical services**	**4**	**443**	**139**	**32**	**13**	**74.5**	**–**
	COALDALE, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	COATESVILLE, PA							
54	**Professional, scientific, & technical services**	**13**	**2 426**	**1 014**	**217**	**28**	**37.5**	**6.6**
541	Professional, scientific, & technical services	13	2 426	1 014	217	28	37.5	6.6
	COLLEGEVILLE, PA							
54	**Professional, scientific, & technical services**	**17**	**16 710**	**6 451**	**1 373**	**147**	**23.9**	**–**
541	Professional, scientific, & technical services	17	16 710	6 451	1 373	147	23.9	–
5415	Computer systems design & related services	8	15 028	5 788	1 246	122	17.2	–
54151	Computer systems design & related services	8	15 028	5 788	1 246	122	17.2	–
541512	Computer systems design services	5	D	D	D	c	D	D
	COLLINGDALE, PA							
54	**Professional, scientific, & technical services**	**6**	**1 959**	**819**	**271**	**45**	**54.9**	**1.7**
541	Professional, scientific, & technical services	6	1 959	819	271	45	54.9	1.7
	COLUMBIA, PA							
54	**Professional, scientific, & technical services**	**9**	**2 803**	**532**	**116**	**28**	**50.3**	**3.3**
541	Professional, scientific, & technical services	9	2 803	532	116	28	50.3	3.3
	CONNELLSVILLE, PA							
54	**Professional, scientific, & technical services**	**18**	**3 632**	**1 119**	**258**	**62**	**69.5**	**3.9**
541	Professional, scientific, & technical services	18	3 632	1 119	258	62	69.5	3.9
	CONSHOHOCKEN, PA							
54	**Professional, scientific, & technical services**	**42**	**134 033**	**63 411**	**13 251**	**920**	**19.2**	**5.5**
541	Professional, scientific, & technical services	42	134 033	63 411	13 251	920	19.2	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
5413	Architectural, engineering, & related services	9	53 573	21 027	4 084	257	6.7	–
54133	Engineering services	4	D	D	D	c	D	D
541330	Engineering services	4	D	D	D	c	D	D
5414	Specialized design services	3	D	D	D	a	D	D
54141	Interior design services	2	D	D	D	a	D	D
541410	Interior design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	8	63 347	36 649	8 111	563	28.7	2.0
54151	Computer systems design & related services	8	63 347	36 649	8 111	563	28.7	2.0
541511	Custom computer programming services	4	D	D	D	e	D	D
541512	Computer systems design services	2	D	D	D	e	D	D
5415121	Computer systems integrators	1	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	1	D	D	D	c	D	D
5418	Advertising & related services	6	7 818	2 687	568	46	10.1	23.1
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	COOPERSBURG, PA							
54	**Professional, scientific, & technical services**	**10**	**5 196**	**1 343**	**194**	**57**	**86.3**	**1.8**
541	Professional, scientific, & technical services	10	5 196	1 343	194	57	86.3	1.8
5413	Architectural, engineering, & related services	4	2 674	724	74	15	75.7	3.5
5418	Advertising & related services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COPLAY, PA							
54	**Professional, scientific, & technical services**	**6**	**1 010**	**617**	**72**	**22**	**21.6**	**–**
541	Professional, scientific, & technical services	6	1 010	617	72	22	21.6	–
	CORAOPOLIS, PA							
54	**Professional, scientific, & technical services**	**115**	**130 147**	**37 329**	**11 132**	**1 302**	**4.8**	**1.8**
541	Professional, scientific, & technical services	115	130 147	37 329	11 132	1 302	4.8	1.8
5411	Legal services	88	D	D	D	f	D	D
54119	Other legal services	86	D	D	D	f	D	D
541191	Title abstract & settlement offices	86	D	D	D	f	D	D
5413	Architectural, engineering, & related services	14	46 621	12 964	4 329	438	2.7	2.9
54133	Engineering services	12	D	D	D	e	D	D
541330	Engineering services	12	D	D	D	e	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
541618	Other management consulting services	1	D	D	D	b	D	D
	CORNWALL, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CORRY, PA							
54	**Professional, scientific, & technical services**	**14**	**4 500**	**1 544**	**357**	**72**	**70.3**	**2.0**
541	Professional, scientific, & technical services	14	4 500	1 544	357	72	70.3	2.0
5413	Architectural, engineering, & related services	5	1 610	662	153	31	67.0	–
	COUDERSPORT, PA							
54	**Professional, scientific, & technical services**	**16**	**3 487**	**626**	**139**	**37**	**94.1**	**4.3**
541	Professional, scientific, & technical services	16	3 487	626	139	37	94.1	4.3
5414	Specialized design services	2	D	D	D	a	D	D
	CRAFTON, PA							
54	**Professional, scientific, & technical services**	**10**	**12 973**	**4 354**	**1 018**	**109**	**14.0**	**–**
541	Professional, scientific, & technical services	10	12 973	4 354	1 018	109	14.0	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
54133	Engineering services	2	D	D	D	b	D	D
541330	Engineering services	2	D	D	D	b	D	D
	CRANBERRY TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**62**	**51 480**	**20 107**	**4 459**	**561**	**25.8**	**1.9**
541	Professional, scientific, & technical services	62	51 480	20 107	4 459	561	25.8	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 801	987	284	96	41.6	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 801	987	284	96	41.6	6.2
5413	Architectural, engineering, & related services	17	6 362	2 434	521	67	50.2	2.4
54135	Building inspection services	4	D	D	D	a	D	D
541350	Building inspection services	4	D	D	D	a	D	D
5415	Computer systems design & related services	11	20 725	10 066	1 830	177	29.6	–
54151	Computer systems design & related services	11	20 725	10 066	1 830	177	29.6	–
541512	Computer systems design services	8	17 240	8 084	1 516	145	33.4	–
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	11	9 140	3 724	1 299	131	24.0	7.9
54161	Management consulting services	8	D	D	D	c	D	D
5418	Advertising & related services	4	11 235	2 279	394	64	–	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	CUMRU TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	f	D	D
5413	Architectural, engineering, & related services	4	D	D	D	f	D	D
54133	Engineering services	4	D	D	D	f	D	D
541330	Engineering services	4	D	D	D	f	D	D
	CURWENSVILLE, PA							
54	**Professional, scientific, & technical services**	**3**	**268**	**141**	**41**	**16**	**D**	**59.3**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DALLAS, PA							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	c	D	D
5415	Computer systems design & related services	2	D	D	D	c	D	D
54151	Computer systems design & related services	2	D	D	D	c	D	D
	DALLASTOWN, PA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	DANVILLE, PA							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	c	D	D
5413	Architectural, engineering, & related services	2	D	D	D	c	D	D
54133	Engineering services	1	D	D	D	c	D	D
541330	Engineering services	1	D	D	D	c	D	D
	DARBY, PA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
541219	Other accounting services	1	D	D	D	b	D	D
	DARBY TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	DENVER, PA							
54	**Professional, scientific, & technical services**	**5**	**1 014**	**474**	**102**	**14**	**83.2**	**–**
541	Professional, scientific, & technical services	5	1 014	474	102	14	83.2	–
	DERRY, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	DERRY TOWNSHIP, PA (DAUPHIN COUNTY)							
54	**Professional, scientific, & technical services**	**42**	**22 349**	**6 144**	**1 391**	**245**	**20.2**	**.9**
541	Professional, scientific, & technical services	42	22 349	6 144	1 391	245	20.2	.9
5411	Legal services	7	3 633	931	207	34	13.9	–
54111	Offices of lawyers	6	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 856	1 082	281	39	48.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 856	1 082	281	39	48.1	–
5413	Architectural, engineering, & related services	6	1 702	603	126	20	80.7	–
5418	Advertising & related services	4	D	D	D	b	D	D
54184	Media representatives	1	D	D	D	b	D	D
541840	Media representatives	1	D	D	D	b	D	D
5418401	Radio & television advertising representatives	1	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D
	DERRY TOWNSHIP, PA (WESTMORELAND COUNTY)							
54	**Professional, scientific, & technical services**	**22**	**5 630**	**2 493**	**584**	**84**	**47.0**	**7.3**
541	Professional, scientific, & technical services	22	5 630	2 493	584	84	47.0	7.3
5411	Legal services	13	4 695	2 065	508	64	37.8	7.3
54111	Offices of lawyers	13	4 695	2 065	508	64	37.8	7.3
541110	Offices of lawyers	13	4 695	2 065	508	64	37.8	7.3
5411101	Offices of lawyers (except legal aid societies)	13	4 695	2 065	508	64	37.8	7.3
	DICKSON CITY, PA							
54	**Professional, scientific, & technical services**	**10**	**3 749**	**912**	**145**	**34**	**23.3**	**.5**
541	Professional, scientific, & technical services	10	3 749	912	145	34	23.3	.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DONORA, PA							
54	**Professional, scientific, & technical services**	**5**	**1 040**	**214**	**52**	**17**	**69.4**	**–**
541	Professional, scientific, & technical services	5	1 040	214	52	17	69.4	–
	DORMONT, PA							
54	**Professional, scientific, & technical services**	**11**	**4 830**	**1 888**	**637**	**464**	**32.4**	**12.3**
541	Professional, scientific, & technical services	11	4 830	1 888	637	464	32.4	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	e	D	D
541213	Tax return preparation services	1	D	D	D	e	D	D
	DOVER TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**7**	**2 483**	**878**	**205**	**34**	**79.5**	**10.5**
541	Professional, scientific, & technical services	7	2 483	878	205	34	79.5	10.5
	DOWNINGTOWN, PA							
54	**Professional, scientific, & technical services**	**55**	**36 888**	**17 479**	**3 692**	**377**	**32.0**	**16.2**
541	Professional, scientific, & technical services	55	36 888	17 479	3 692	377	32.0	16.2
5411	Legal services	12	7 190	2 959	614	58	23.0	70.3
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	5 824	2 633	597	72	21.5	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	5 824	2 633	597	72	21.5	7.3
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	5 016	1 925	372	38	34.0	–
5415	Computer systems design & related services	11	10 884	7 030	1 495	107	28.2	–
54151	Computer systems design & related services	11	10 884	7 030	1 495	107	28.2	–
541511	Custom computer programming services	5	9 939	6 677	1 405	98	22.6	–
5418	Advertising & related services	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D
	DOYLESTOWN, PA							
54	**Professional, scientific, & technical services**	**157**	**98 551**	**39 455**	**7 097**	**720**	**35.2**	**3.5**
541	Professional, scientific, & technical services	157	98 551	39 455	7 097	720	35.2	3.5
5411	Legal services	85	38 874	16 649	3 348	374	23.8	1.3
54111	Offices of lawyers	82	D	D	D	e	D	D
541110	Offices of lawyers	82	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	82	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	12 337	3 656	512	54	23.3	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	12 337	3 656	512	54	23.3	2.2
541211	Offices of certified public accountants	15	12 337	3 656	512	54	23.3	2.2
5413	Architectural, engineering, & related services	10	5 209	2 829	542	58	12.0	.3
5414	Specialized design services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	26 999	11 273	1 606	128	64.4	6.4
54161	Management consulting services	13	25 462	10 616	1 466	117	68.2	6.2
541611	Administrative management & general management consulting service	5	20 159	8 492	1 084	92	77.3	–
5418	Advertising & related services	10	9 221	3 339	685	56	9.0	–
54182	Public relations agencies	2	D	D	D	b	D	D
541820	Public relations agencies	2	D	D	D	b	D	D
	DOYLESTOWN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**48**	**20 109**	**7 717**	**1 566**	**170**	**57.2**	**6.1**
541	Professional, scientific, & technical services	48	20 109	7 717	1 566	170	57.2	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 591	384	92	17	87.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 591	384	92	17	87.4	–
5413	Architectural, engineering, & related services	13	8 327	3 463	731	81	55.7	6.7
5418	Advertising & related services	3	D	D	D	a	D	D
	DUBOIS, PA							
54	**Professional, scientific, & technical services**	**28**	**11 884**	**3 777**	**859**	**172**	**63.9**	**.4**
541	Professional, scientific, & technical services	28	11 884	3 777	859	172	63.9	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	4 682	1 630	388	91	70.6	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	4 682	1 630	388	91	70.6	1.1
541219	Other accounting services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DUNMORE, PA							
54	**Professional, scientific, & technical services**	**25**	**17 554**	**7 032**	**1 614**	**231**	**49.1**	**1.2**
541	Professional, scientific, & technical services	25	17 554	7 032	1 614	231	49.1	1.2
5411	Legal services	8	3 122	841	207	41	53.1	4.6
54111	Offices of lawyers	8	3 122	841	207	41	53.1	4.6
541110	Offices of lawyers	8	3 122	841	207	41	53.1	4.6
5411101	Offices of lawyers (except legal aid societies)	8	3 122	841	207	41	53.1	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 999	1 289	289	50	48.3	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 999	1 289	289	50	48.3	2.5
5413	Architectural, engineering, & related services	5	7 094	4 242	1 002	114	20.7	–
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	DUPONT, PA							
54	**Professional, scientific, & technical services**	**3**	**567**	**185**	**50**	**8**	**D**	**–**
	DUQUESNE, PA							
54	**Professional, scientific, & technical services**	**5**	**1 402**	**300**	**41**	**10**	**89.3**	**–**
541	Professional, scientific, & technical services	5	1 402	300	41	10	89.3	–
	DURYEA, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	EAST GOSHEN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**31**	**6 945**	**3 350**	**841**	**65**	**73.3**	**3.4**
541	Professional, scientific, & technical services	31	6 945	3 350	841	65	73.3	3.4
5416	Management, scientific, & technical consulting services	10	2 925	1 038	260	25	96.6	–
	EAST GREENVILLE, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	EAST HEMPFIELD TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**54**	**37 612**	**17 616**	**3 677**	**426**	**21.4**	**1.8**
541	Professional, scientific, & technical services	54	37 612	17 616	3 677	426	21.4	1.8
5411	Legal services	8	4 764	3 234	381	47	18.0	–
54111	Offices of lawyers	6	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	5 428	1 808	471	94	27.1	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	5 428	1 808	471	94	27.1	2.0
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	12 621	5 916	1 257	118	11.6	2.8
54133	Engineering services	9	9 227	4 644	1 016	93	15.9	.7
541330	Engineering services	9	9 227	4 644	1 016	93	15.9	.7
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
	EAST LAMPETER TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**34**	**36 608**	**13 834**	**3 110**	**312**	**10.0**	**26.3**
541	Professional, scientific, & technical services	34	36 608	13 834	3 110	312	10.0	26.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	3 121	1 805	406	40	30.2	–
5415	Computer systems design & related services	5	22 522	7 657	1 801	155	2.7	35.9
54151	Computer systems design & related services	5	22 522	7 657	1 801	155	2.7	35.9
541511	Custom computer programming services	2	D	D	D	c	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
5418	Advertising & related services	7	4 672	1 266	238	41	3.7	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	EAST LANSDOWNE, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EAST MCKEESPORT, PA							
54	**Professional, scientific, & technical services**	**5**	**2 085**	**1 104**	**248**	**41**	**40.0**	**49.9**
541	Professional, scientific, & technical services	5	2 085	1 104	248	41	40.0	49.9
	EAST NORRITON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**77**	**173 979**	**81 894**	**20 328**	**1 672**	**11.0**	**.5**
541	Professional, scientific, & technical services	77	173 979	81 894	20 328	1 672	11.0	.5
5411	Legal services	24	21 120	8 077	1 821	178	13.2	1.2
54111	Offices of lawyers	23	D	D	D	c	D	D
541110	Offices of lawyers	23	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	11 831	4 505	1 084	117	15.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	11 831	4 505	1 084	117	15.5	–
541211	Offices of certified public accountants	6	11 409	4 349	1 035	106	12.4	–
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	18	31 270	17 667	5 320	311	31.7	1.1
54151	Computer systems design & related services	18	31 270	17 667	5 320	311	31.7	1.1
541511	Custom computer programming services	6	9 811	7 460	2 528	144	80.7	3.5
541512	Computer systems design services	8	19 772	9 426	2 601	157	2.9	–
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	8	D	D	D	b	D	D
54161	Management consulting services	7	3 285	1 375	354	34	11.3	5.5
5417	Scientific research & development services	1	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
5417102	Research & development in the life sciences	1	D	D	D	c	D	D
5418	Advertising & related services	5	4 850	2 077	610	22	–	–
5419	Other professional, scientific, & technical services	3	D	D	D	f	D	D
54191	Marketing research & public opinion polling	2	D	D	D	f	D	D
541910	Marketing research & public opinion polling	2	D	D	D	f	D	D
	EASTON, PA							
54	**Professional, scientific, & technical services**	**92**	**43 605**	**8 825**	**1 961**	**290**	**28.8**	**10.8**
541	Professional, scientific, & technical services	92	43 605	8 825	1 961	290	28.8	10.8
5411	Legal services	56	13 117	3 061	717	126	66.3	–
54111	Offices of lawyers	53	D	D	D	c	D	D
541110	Offices of lawyers	53	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 887	548	143	26	45.6	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 887	548	143	26	45.6	6.3
5413	Architectural, engineering, & related services	8	3 223	1 322	323	31	21.3	6.1
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	a	D	D
5415121	Computer systems integrators	1	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	6	3 160	1 491	232	48	35.5	64.5
54161	Management consulting services	4	D	D	D	b	D	D
	EAST PENNSBORO TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**21**	**51 462**	**38 740**	**9 649**	**882**	**12.6**	**.8**
541	Professional, scientific, & technical services	21	51 462	38 740	9 649	882	12.6	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	f	D	D
54133	Engineering services	3	D	D	D	f	D	D
541330	Engineering services	3	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	5	4 702	1 170	270	30	69.3	–
	EAST PETERSBURG, PA							
54	**Professional, scientific, & technical services**	**9**	**1 787**	**648**	**145**	**40**	**55.7**	**–**
541	Professional, scientific, & technical services	9	1 787	648	145	40	55.7	–
	EAST STROUDSBURG, PA							
54	**Professional, scientific, & technical services**	**29**	**11 466**	**4 611**	**1 032**	**160**	**24.8**	**4.4**
541	Professional, scientific, & technical services	29	11 466	4 611	1 032	160	24.8	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 906	587	193	29	14.2	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 906	587	193	29	14.2	.7
5413	Architectural, engineering, & related services	6	4 881	2 703	524	74	34.7	–
5418	Advertising & related services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EASTTOWN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**56**	**35 740**	**9 820**	**2 158**	**233**	**44.7**	**3.8**
541	Professional, scientific, & technical services	56	35 740	9 820	2 158	233	44.7	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 622	490	91	22	58.5	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 622	490	91	22	58.5	1.2
5413	Architectural, engineering, & related services	12	9 173	3 660	657	84	15.8	11.6
5414	Specialized design services	5	2 458	771	176	22	14.2	–
5416	Management, scientific, & technical consulting services	9	3 413	1 888	536	41	12.1	7.2
5418	Advertising & related services	10	17 143	2 369	537	40	67.2	.2
54182	Public relations agencies	1	D	D	D	a	D	D
541820	Public relations agencies	1	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	EBENSBURG, PA							
54	**Professional, scientific, & technical services**	**28**	**29 484**	**13 763**	**2 907**	**442**	**15.9**	**3.6**
541	Professional, scientific, & technical services	28	29 484	13 763	2 907	442	15.9	3.6
5411	Legal services	17	4 349	628	148	37	59.1	20.0
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	e	D	D
54133	Engineering services	1	D	D	D	e	D	D
541330	Engineering services	1	D	D	D	e	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	ECONOMY, PA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	EDGEWOOD, PA							
54	**Professional, scientific, & technical services**	**14**	**3 931**	**1 377**	**306**	**53**	**87.2**	**–**
541	Professional, scientific, & technical services	14	3 931	1 377	306	53	87.2	–
5413	Architectural, engineering, & related services	7	1 879	825	173	26	94.7	–
	EDINBORO, PA							
54	**Professional, scientific, & technical services**	**7**	**1 162**	**330**	**83**	**21**	**63.8**	**4.6**
541	Professional, scientific, & technical services	7	1 162	330	83	21	63.8	4.6
	EDWARDSVILLE, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	e	D	D
541213	Tax return preparation services	2	D	D	D	e	D	D
	ELIZABETH TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**12**	**5 386**	**2 552**	**671**	**60**	**13.2**	**9.7**
541	Professional, scientific, & technical services	12	5 386	2 552	671	60	13.2	9.7
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	ELIZABETHTOWN, PA							
54	**Professional, scientific, & technical services**	**14**	**4 456**	**1 549**	**418**	**82**	**26.0**	**8.1**
541	Professional, scientific, & technical services	14	4 456	1 549	418	82	26.0	8.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 236	804	248	52	15.7	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 236	804	248	52	15.7	10.7
	ELLWOOD CITY, PA *							
54	**Professional, scientific, & technical services**	**15**	**2 200**	**598**	**131**	**32**	**86.1**	**–**
541	Professional, scientific, & technical services	15	2 200	598	131	32	86.1	–
	ELLWOOD CITY, PA (BEAVER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ELLWOOD CITY, PA (LAWRENCE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	EMMAUS, PA							
54	**Professional, scientific, & technical services**	**24**	**14 636**	**7 388**	**1 963**	**689**	**55.4**	**5.0**
541	Professional, scientific, & technical services	24	14 636	7 388	1 963	689	55.4	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	8 348	5 128	1 423	632	50.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	8 348	5 128	1 423	632	50.6	–
541213	Tax return preparation services	3	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	6	3 307	1 446	350	31	41.5	11.1
	EMPORIUM, PA							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	EPHRATA, PA							
54	**Professional, scientific, & technical services**	**21**	**4 596**	**1 629**	**394**	**104**	**50.5**	**.8**
541	Professional, scientific, & technical services	21	4 596	1 629	394	104	50.5	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 337	494	175	51	42.2	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 337	494	175	51	42.2	2.6
	ERIE, PA							
54	**Professional, scientific, & technical services**	**207**	**121 670**	**43 313**	**9 792**	**1 486**	**23.3**	**11.8**
541	Professional, scientific, & technical services	207	121 670	43 313	9 792	1 486	23.3	11.8
5411	Legal services	91	55 873	21 385	4 505	524	14.8	4.0
54111	Offices of lawyers	89	D	D	D	f	D	D
541110	Offices of lawyers	89	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	89	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	23 728	10 620	2 754	544	25.1	44.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	23 728	10 620	2 754	544	25.1	44.8
541211	Offices of certified public accountants	25	11 779	5 241	1 224	161	34.9	15.5
541213	Tax return preparation services	9	1 833	530	184	145	28.8	–
541219	Other accounting services	8	10 116	4 849	1 346	238	12.9	87.1
5413	Architectural, engineering, & related services	21	13 727	4 413	1 002	122	43.5	.5
5414	Specialized design services	4	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	16	6 859	1 894	390	111	34.5	7.8
54161	Management consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	14	10 308	2 781	603	87	32.7	.1
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	ETNA, PA							
54	**Professional, scientific, & technical services**	**10**	**3 191**	**761**	**147**	**36**	**41.7**	**57.8**
541	Professional, scientific, & technical services	10	3 191	761	147	36	41.7	57.8
5413	Architectural, engineering, & related services	6	1 508	536	109	19	75.1	24.9
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D
541921	Photographic studios, portrait	2	D	D	D	a	D	D
	EXETER TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**28**	**17 241**	**5 621**	**1 168**	**144**	**42.0**	**7.3**
541	Professional, scientific, & technical services	28	17 241	5 621	1 168	144	42.0	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	4 375	1 207	276	43	77.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	4 375	1 207	276	43	77.7	–
541219	Other accounting services	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	FAIRVIEW TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**11**	**6 149**	**2 880**	**717**	**80**	**14.3**	**–**
541	Professional, scientific, & technical services	11	6 149	2 880	717	80	14.3	–
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FALLS TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**60**	**83 971**	**31 954**	**7 216**	**635**	**28.5**	**4.9**
541	Professional, scientific, & technical services	60	83 971	31 954	7 216	635	28.5	4.9
5411	Legal services	10	3 485	1 649	361	47	35.2	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	4 375	2 031	529	41	31.2	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	4 375	2 031	529	41	31.2	.7
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	2 076	1 058	197	21	38.8	4.1
5415	Computer systems design & related services	6	11 638	2 332	404	29	16.9	22.5
54151	Computer systems design & related services	6	11 638	2 332	404	29	16.9	22.5
541511	Custom computer programming services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	8	8 317	4 521	968	46	69.4	–
54161	Management consulting services	7	D	D	D	b	D	D
541612	Human resources & executive search consulting services	3	D	D	D	b	D	D
5416122	Executive placement services	3	D	D	D	b	D	D
5418	Advertising & related services	9	51 470	19 359	4 602	366	22.3	.5
54182	Public relations agencies	2	D	D	D	b	D	D
541820	Public relations agencies	2	D	D	D	b	D	D
54186	Direct mail advertising	2	D	D	D	e	D	D
541860	Direct mail advertising	2	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	FARRELL, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	FERGUSON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**22**	**10 921**	**5 413**	**1 249**	**146**	**30.4**	**4.6**
541	Professional, scientific, & technical services	22	10 921	5 413	1 249	146	30.4	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	5 528	2 897	719	88	38.4	–
	FLEETWOOD, PA							
54	**Professional, scientific, & technical services**	**8**	**2 792**	**918**	**186**	**22**	**97.8**	**–**
541	Professional, scientific, & technical services	8	2 792	918	186	22	97.8	–
5418	Advertising & related services	1	D	D	D	a	D	D
	FOLCROFT, PA							
54	**Professional, scientific, & technical services**	**7**	**2 273**	**909**	**224**	**44**	**15.8**	**52.0**
541	Professional, scientific, & technical services	7	2 273	909	224	44	15.8	52.0
	FORD CITY, PA							
54	**Professional, scientific, & technical services**	**3**	**230**	**36**	**11**	**4**	**100.0**	**–**
	FOREST HILLS, PA							
54	**Professional, scientific, & technical services**	**24**	**35 149**	**15 155**	**2 957**	**477**	**25.2**	**4.4**
541	Professional, scientific, & technical services	24	35 149	15 155	2 957	477	25.2	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	917	269	70	24	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	917	269	70	24	100.0	–
5415	Computer systems design & related services	5	26 631	11 744	2 265	361	20.9	–
54151	Computer systems design & related services	5	26 631	11 744	2 265	361	20.9	–
541511	Custom computer programming services	3	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	4	3 912	1 882	390	60	27.1	21.7
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	FORTY FORT, PA							
54	**Professional, scientific, & technical services**	**21**	**10 126**	**3 205**	**628**	**181**	**13.5**	**1.5**
541	Professional, scientific, & technical services	21	10 126	3 205	628	181	13.5	1.5
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FOUNTAIN HILL, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	FOX CHAPEL, PA							
54	**Professional, scientific, & technical services**	**52**	**29 973**	**12 440**	**2 693**	**339**	**36.7**	**7.2**
541	Professional, scientific, & technical services	52	29 973	12 440	2 693	339	36.7	7.2
5413	Architectural, engineering, & related services	19	20 452	8 406	1 764	183	34.7	3.4
54133	Engineering services	16	D	D	D	c	D	D
541330	Engineering services	16	D	D	D	c	D	D
5415	Computer systems design & related services	9	3 654	1 707	374	38	16.1	12.8
54151	Computer systems design & related services	9	3 654	1 707	374	38	16.1	12.8
5416	Management, scientific, & technical consulting services	13	D	D	D	b	D	D
	FRACKVILLE, PA							
54	**Professional, scientific, & technical services**	**6**	**2 405**	**552**	**127**	**31**	**55.4**	**–**
541	Professional, scientific, & technical services	6	2 405	552	127	31	55.4	–
	FRANKLIN, PA							
54	**Professional, scientific, & technical services**	**17**	**5 044**	**1 657**	**351**	**79**	**41.5**	**26.6**
541	Professional, scientific, & technical services	17	5 044	1 657	351	79	41.5	26.6
	FRANKLIN PARK, PA							
54	**Professional, scientific, & technical services**	**20**	**4 774**	**1 823**	**290**	**51**	**54.4**	**3.0**
541	Professional, scientific, & technical services	20	4 774	1 823	290	51	54.4	3.0
5413	Architectural, engineering, & related services	6	1 725	478	114	12	46.6	6.9
	FREELAND, PA							
54	**Professional, scientific, & technical services**	**5**	**920**	**222**	**54**	**23**	**82.1**	**–**
541	Professional, scientific, & technical services	5	920	222	54	23	82.1	–
	GEISTOWN, PA							
54	**Professional, scientific, & technical services**	**7**	**2 164**	**900**	**291**	**140**	**15.3**	**–**
541	Professional, scientific, & technical services	7	2 164	900	291	140	15.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	c	D	D
	GETTYSBURG, PA							
54	**Professional, scientific, & technical services**	**43**	**13 014**	**4 489**	**1 030**	**234**	**48.8**	**19.3**
541	Professional, scientific, & technical services	43	13 014	4 489	1 030	234	48.8	19.3
5411	Legal services	24	6 208	1 440	340	82	72.5	6.6
54111	Offices of lawyers	20	5 346	1 148	275	65	76.7	6.4
541110	Offices of lawyers	20	5 346	1 148	275	65	76.7	6.4
5411101	Offices of lawyers (except legal aid societies)	20	5 346	1 148	275	65	76.7	6.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	GIRARD, PA							
54	**Professional, scientific, & technical services**	**9**	**1 778**	**392**	**94**	**31**	**53.0**	**8.2**
541	Professional, scientific, & technical services	9	1 778	392	94	31	53.0	8.2
	GLASSPORT, PA							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
	GLENOLDEN, PA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	GREENCASTLE, PA							
54	**Professional, scientific, & technical services**	**11**	**2 397**	**1 090**	**269**	**87**	**42.3**	**1.3**
541	Professional, scientific, & technical services	11	2 397	1 090	269	87	42.3	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 519	912	228	74	20.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 519	912	228	74	20.2	–
541219	Other accounting services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREENE TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**12**	**3 542**	**942**	**224**	**52**	**42.9**	**8.1**
541	Professional, scientific, & technical services	12	3 542	942	224	52	42.9	8.1
5413	Architectural, engineering, & related services	5	1 754	626	148	31	50.6	16.3
	GREENSBURG, PA							
54	**Professional, scientific, & technical services**	**146**	**51 767**	**17 853**	**3 902**	**809**	**29.8**	**6.8**
541	Professional, scientific, & technical services	146	51 767	17 853	3 902	809	29.8	6.8
5411	Legal services	79	21 576	7 211	1 478	239	28.1	4.0
54111	Offices of lawyers	73	19 267	6 394	1 233	200	30.9	4.5
541110	Offices of lawyers	73	19 267	6 394	1 233	200	30.9	4.5
5411101	Offices of lawyers (except legal aid societies)	73	19 267	6 394	1 233	200	30.9	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	8 820	3 977	967	322	34.8	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	8 820	3 977	967	322	34.8	1.9
541211	Offices of certified public accountants	15	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	16	6 750	3 236	699	105	26.1	–
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	6	8 906	1 631	368	52	6.8	25.8
54151	Computer systems design & related services	6	8 906	1 631	368	52	6.8	25.8
541512	Computer systems design services	3	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
	GREEN TREE, PA							
54	**Professional, scientific, & technical services**	**61**	**128 548**	**42 837**	**10 537**	**969**	**6.1**	**10.9**
541	Professional, scientific, & technical services	61	128 548	42 837	10 537	969	6.1	10.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	8 073	2 725	601	86	18.1	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	8 073	2 725	601	86	18.1	.2
541211	Offices of certified public accountants	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	62 789	18 574	4 735	430	.4	4.8
54133	Engineering services	6	D	D	D	e	D	D
541330	Engineering services	6	D	D	D	e	D	D
54138	Testing laboratories	1	D	D	D	b	D	D
541380	Testing laboratories	1	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	b	D	D
54142	Industrial design services	1	D	D	D	b	D	D
541420	Industrial design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	12	25 716	8 181	2 182	177	6.3	7.5
54151	Computer systems design & related services	12	25 716	8 181	2 182	177	6.3	7.5
541512	Computer systems design services	7	22 313	6 598	1 762	139	6.7	2.5
5415121	Computer systems integrators	7	22 313	6 598	1 762	139	6.7	2.5
5416	Management, scientific, & technical consulting services	16	16 096	8 641	1 991	194	18.2	50.5
54161	Management consulting services	14	D	D	D	c	D	D
541611	Administrative management & general management consulting service	7	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
	GREENVILLE, PA							
54	**Professional, scientific, & technical services**	**10**	**2 830**	**800**	**209**	**53**	**64.8**	**28.0**
541	Professional, scientific, & technical services	10	2 830	800	209	53	64.8	28.0
	GROVE CITY, PA							
54	**Professional, scientific, & technical services**	**15**	**4 705**	**1 995**	**568**	**91**	**33.5**	**8.2**
541	Professional, scientific, & technical services	15	4 705	1 995	568	91	33.5	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 218	866	230	50	23.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 218	866	230	50	23.0	–
	GUILFORD TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**11**	**3 831**	**1 996**	**447**	**71**	**45.5**	**.2**
541	Professional, scientific, & technical services	11	3 831	1 996	447	71	45.5	.2
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	HAMBURG, PA							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	f	D	D
5418	Advertising & related services	1	D	D	D	f	D	D
54186	Direct mail advertising	1	D	D	D	f	D	D
541860	Direct mail advertising	1	D	D	D	f	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HAMPDEN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**47**	**21 692**	**8 314**	**1 332**	**175**	**40.2**	**3.3**
541	Professional, scientific, & technical services	47	21 692	8 314	1 332	175	40.2	3.3
5411	Legal services	9	3 816	2 393	387	36	18.0	–
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 055	515	124	19	48.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 055	515	124	19	48.8	–
5413	Architectural, engineering, & related services	5	5 575	1 768	432	63	2.3	–
5415	Computer systems design & related services	10	3 491	996	232	28	53.8	16.8
54151	Computer systems design & related services	10	3 491	996	232	28	53.8	16.8
5418	Advertising & related services	4	D	D	D	a	D	D
	HAMPTON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**43**	**15 145**	**4 929**	**1 022**	**148**	**68.5**	**2.7**
541	Professional, scientific, & technical services	43	15 145	4 929	1 022	148	68.5	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 573	953	230	31	13.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 573	953	230	31	13.7	–
5413	Architectural, engineering, & related services	9	1 784	841	163	34	62.7	–
5416	Management, scientific, & technical consulting services	8	5 274	1 127	287	35	95.8	.4
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
	HANOVER, PA							
54	**Professional, scientific, & technical services**	**47**	**11 788**	**4 296**	**1 031**	**198**	**60.2**	**8.6**
541	Professional, scientific, & technical services	47	11 788	4 296	1 031	198	60.2	8.6
5411	Legal services	18	5 455	1 633	410	73	66.5	12.7
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 608	1 642	429	79	36.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 608	1 642	429	79	36.8	–
5413	Architectural, engineering, & related services	4	1 392	689	133	24	89.9	10.1
	HANOVER TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**12**	**6 194**	**3 211**	**722**	**97**	**38.1**	**–**
541	Professional, scientific, & technical services	12	6 194	3 211	722	97	38.1	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	HARBORCREEK TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**9**	**2 183**	**397**	**73**	**17**	**95.9**	**–**
541	Professional, scientific, & technical services	9	2 183	397	73	17	95.9	–
5418	Advertising & related services	4	D	D	D	a	D	D
	HARRISBURG, PA							
54	**Professional, scientific, & technical services**	**265**	**290 570**	**99 438**	**22 204**	**2 426**	**16.5**	**6.6**
541	Professional, scientific, & technical services	265	290 570	99 438	22 204	2 426	16.5	6.6
5411	Legal services	157	175 688	59 873	12 898	1 277	12.5	7.9
54111	Offices of lawyers	151	D	D	D	g	D	D
541110	Offices of lawyers	151	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	151	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	28 655	7 644	2 274	276	3.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	28 655	7 644	2 274	276	3.8	–
541211	Offices of certified public accountants	11	26 676	6 704	1 931	208	3.3	–
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	46 601	18 458	4 197	513	27.1	8.5
54131	Architectural services	11	15 120	4 756	1 029	129	62.3	–
541310	Architectural services	11	15 120	4 756	1 029	129	62.3	–
54133	Engineering services	13	26 689	12 403	2 832	339	11.7	.6
541330	Engineering services	13	26 689	12 403	2 832	339	11.7	.6
5415	Computer systems design & related services	5	8 880	2 123	591	59	8.5	–
54151	Computer systems design & related services	5	8 880	2 123	591	59	8.5	–
5416	Management, scientific, & technical consulting services	20	12 188	4 629	699	90	35.0	2.3
54161	Management consulting services	12	5 205	2 072	224	33	23.4	5.3
54169	Other scientific & technical consulting services	6	D	D	D	b	D	D
541690	Other scientific & technical consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	25	15 507	5 945	1 379	180	37.3	1.0
54182	Public relations agencies	12	D	D	D	b	D	D
541820	Public relations agencies	12	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	HARRISON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**10**	**3 920**	**1 975**	**557**	**34**	**19.3**	**.9**
541	Professional, scientific, & technical services	10	3 920	1 975	557	34	19.3	.9
	HARVEYS LAKE, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HATBORO, PA							
54	**Professional, scientific, & technical services**	**35**	**15 077**	**5 158**	**1 076**	**217**	**49.1**	**8.6**
541	Professional, scientific, & technical services	35	15 077	5 158	1 076	217	49.1	8.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	5 083	1 465	366	45	40.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	5 083	1 465	366	45	40.9	–
541211	Offices of certified public accountants	8	D	D	D	b	D	D
	HATFIELD, PA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	HATFIELD TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**36**	**41 472**	**16 938**	**3 670**	**489**	**15.8**	**3.2**
541	Professional, scientific, & technical services	36	41 472	16 938	3 670	489	15.8	3.2
5411	Legal services	9	8 276	4 754	1 022	73	8.1	.9
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	7 716	3 956	841	78	10.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	7 716	3 956	841	78	10.5	–
541211	Offices of certified public accountants	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	2 229	777	153	14	60.5	11.7
5416	Management, scientific, & technical consulting services	4	5 847	1 586	327	34	17.1	–
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	c	D	D
	HAVERFORD TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**174**	**60 317**	**20 492**	**3 535**	**438**	**38.8**	**14.6**
541	Professional, scientific, & technical services	174	60 317	20 492	3 535	438	38.8	14.6
5411	Legal services	31	6 700	1 973	412	57	71.1	3.9
54111	Offices of lawyers	31	6 700	1 973	412	57	71.1	3.9
541110	Offices of lawyers	31	6 700	1 973	412	57	71.1	3.9
5411101	Offices of lawyers (except legal aid societies)	31	6 700	1 973	412	57	71.1	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	4 501	1 296	279	52	89.7	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	4 501	1 296	279	52	89.7	4.5
5413	Architectural, engineering, & related services	25	6 488	2 181	411	54	43.3	17.4
5414	Specialized design services	12	9 760	2 557	495	55	36.1	–
54141	Interior design services	6	D	D	D	a	D	D
541410	Interior design services	6	D	D	D	a	D	D
54143	Graphic design services	5	4 689	1 731	338	35	27.1	–
541430	Graphic design services	5	4 689	1 731	338	35	27.1	–
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5415	Computer systems design & related services	24	6 132	2 728	535	48	46.9	18.8
54151	Computer systems design & related services	24	6 132	2 728	535	48	46.9	18.8
5416	Management, scientific, & technical consulting services	32	D	D	D	c	D	D
54161	Management consulting services	29	D	D	D	b	D	D
541612	Human resources & executive search consulting services	6	D	D	D	b	D	D
541613	Marketing consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	16	7 686	1 452	258	52	21.4	23.0
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HAZLETON, PA							
54	**Professional, scientific, & technical services**	**49**	**16 678**	**6 452**	**1 515**	**281**	**33.0**	**5.2**
541	Professional, scientific, & technical services	49	16 678	6 452	1 515	281	33.0	5.2
5411	Legal services	22	6 502	1 710	380	82	11.8	3.6
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 065	1 634	390	62	33.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 065	1 634	390	62	33.9	–
5413	Architectural, engineering, & related services	9	4 098	1 965	467	67	60.4	7.3
5418	Advertising & related services	3	D	D	D	b	D	D
	HELLERTOWN, PA							
54	**Professional, scientific, & technical services**	**9**	**4 765**	**1 583**	**274**	**47**	**94.1**	**–**
541	Professional, scientific, & technical services	9	4 765	1 583	274	47	94.1	–
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	HEMPFIELD TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**18**	**7 873**	**3 804**	**858**	**73**	**34.4**	**–**
541	Professional, scientific, & technical services	18	7 873	3 804	858	73	34.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	7	3 473	1 436	261	32	53.2	–
5416	Management, scientific, & technical consulting services	3	D	D	D	a	D	D
	HERMITAGE, PA							
54	**Professional, scientific, & technical services**	**31**	**6 833**	**1 789**	**456**	**110**	**56.2**	**2.2**
541	Professional, scientific, & technical services	31	6 833	1 789	456	110	56.2	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 735	568	159	35	31.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 735	568	159	35	31.4	–
	HIGHSPIRE, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	HILLTOWN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**15**	**11 872**	**6 424**	**1 536**	**175**	**25.0**	**1.0**
541	Professional, scientific, & technical services	15	11 872	6 424	1 536	175	25.0	1.0
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
	HOLLIDAYSBURG, PA							
54	**Professional, scientific, & technical services**	**31**	**7 605**	**3 655**	**754**	**118**	**38.3**	**5.0**
541	Professional, scientific, & technical services	31	7 605	3 655	754	118	38.3	5.0
5411	Legal services	19	3 412	903	215	52	35.1	6.3
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	HOMESTEAD, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	e	D	D
	HONESDALE, PA							
54	**Professional, scientific, & technical services**	**41**	**8 662**	**2 667**	**557**	**125**	**36.3**	**26.9**
541	Professional, scientific, & technical services	41	8 662	2 667	557	125	36.3	26.9
5411	Legal services	25	5 903	1 932	379	72	25.5	32.9
54111	Offices of lawyers	25	5 903	1 932	379	72	25.5	32.9
541110	Offices of lawyers	25	5 903	1 932	379	72	25.5	32.9
5411101	Offices of lawyers (except legal aid societies)	25	5 903	1 932	379	72	25.5	32.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOPEWELL TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**11**	**5 543**	**1 374**	**321**	**58**	**24.4**	**1.7**
541	Professional, scientific, & technical services	11	5 543	1 374	321	58	24.4	1.7
5411	Legal services	5	4 499	1 063	251	46	24.3	–
54111	Offices of lawyers	5	4 499	1 063	251	46	24.3	–
541110	Offices of lawyers	5	4 499	1 063	251	46	24.3	–
5411101	Offices of lawyers (except legal aid societies)	5	4 499	1 063	251	46	24.3	–
	HORSHAM TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**83**	**166 868**	**80 915**	**20 360**	**1 366**	**10.9**	**22.2**
541	Professional, scientific, & technical services	83	166 868	80 915	20 360	1 366	10.9	22.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	16 349	8 951	2 482	157	10.3	15.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	16 349	8 951	2 482	157	10.3	15.5
541211	Offices of certified public accountants	9	12 711	6 231	1 394	119	7.3	1.0
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	26 858	10 540	2 497	197	33.4	17.9
54133	Engineering services	16	22 192	8 719	2 045	159	37.7	21.7
541330	Engineering services	16	22 192	8 719	2 045	159	37.7	21.7
54135	Building inspection services	1	D	D	D	a	D	D
541350	Building inspection services	1	D	D	D	a	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	14	47 163	24 095	6 677	396	10.5	10.1
54151	Computer systems design & related services	14	47 163	24 095	6 677	396	10.5	10.1
541511	Custom computer programming services	7	31 407	19 114	5 830	320	2.8	15.2
541512	Computer systems design services	7	15 756	4 981	847	76	25.8	–
5415121	Computer systems integrators	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	16 372	7 074	1 705	124	6.9	17.3
54161	Management consulting services	12	D	D	D	c	D	D
541612	Human resources & executive search consulting services	4	3 947	2 417	766	60	7.9	71.9
541613	Marketing consulting services	3	D	D	D	b	D	D
5417	Scientific research & development services	4	20 448	10 289	2 562	216	–	18.8
54171	R&D in the physical, engineering, & life sciences	4	20 448	10 289	2 562	216	–	18.8
541710	R&D in the physical, engineering, & life sciences	4	20 448	10 289	2 562	216	–	18.8
5417102	Research & development in the life sciences	3	D	D	D	c	D	D
5418	Advertising & related services	8	18 686	10 042	1 966	122	1.8	3.8
54181	Advertising agencies	6	D	D	D	c	D	D
541810	Advertising agencies	6	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	c	D	D
54191	Marketing research & public opinion polling	2	D	D	D	c	D	D
541910	Marketing research & public opinion polling	2	D	D	D	c	D	D
	HUMMELSTOWN, PA							
54	**Professional, scientific, & technical services**	**16**	**4 616**	**1 094**	**230**	**53**	**40.8**	**.8**
541	Professional, scientific, & technical services	16	4 616	1 094	230	53	40.8	.8
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	HUNTINGDON, PA							
54	**Professional, scientific, & technical services**	**31**	**9 512**	**4 127**	**959**	**224**	**33.4**	**7.6**
541	Professional, scientific, & technical services	31	9 512	4 127	959	224	33.4	7.6
5416	Management, scientific, & technical consulting services	3	D	D	D	c	D	D
54161	Management consulting services	2	D	D	D	c	D	D
541612	Human resources & executive search consulting services	2	D	D	D	c	D	D
	INDIANA, PA							
54	**Professional, scientific, & technical services**	**60**	**35 028**	**13 558**	**2 315**	**328**	**23.2**	**57.6**
541	Professional, scientific, & technical services	60	35 028	13 558	2 315	328	23.2	57.6
5411	Legal services	33	D	D	D	b	D	D
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 840	529	123	34	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 840	529	123	34	100.0	–
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
54191	Marketing research & public opinion polling	1	D	D	D	c	D	D
541910	Marketing research & public opinion polling	1	D	D	D	c	D	D
	INGRAM, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	IRWIN, PA							
54	**Professional, scientific, & technical services**	**13**	**5 307**	**1 884**	**408**	**62**	**49.7**	**.8**
541	Professional, scientific, & technical services	13	5 307	1 884	408	62	49.7	.8
5413	Architectural, engineering, & related services	3	1 521	516	98	20	100.0	–
	JEANNETTE, PA							
54	**Professional, scientific, & technical services**	**11**	**4 742**	**2 166**	**344**	**69**	**52.2**	**4.6**
541	Professional, scientific, & technical services	11	4 742	2 166	344	69	52.2	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 587	588	138	32	33.0	13.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 587	588	138	32	33.0	13.8
	JEFFERSON, PA							
54	**Professional, scientific, & technical services**	**11**	**20 919**	**6 998**	**1 847**	**169**	**10.8**	**1.8**
541	Professional, scientific, & technical services	11	20 919	6 998	1 847	169	10.8	1.8
5413	Architectural, engineering, & related services	3	D	D	D	c	D	D
54133	Engineering services	2	D	D	D	c	D	D
541330	Engineering services	2	D	D	D	c	D	D
	JENKINTOWN, PA							
54	**Professional, scientific, & technical services**	**119**	**106 407**	**42 162**	**10 010**	**972**	**30.0**	**4.6**
541	Professional, scientific, & technical services	119	106 407	42 162	10 010	972	30.0	4.6
5411	Legal services	37	17 504	5 244	858	123	26.2	22.4
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	32 219	13 519	4 696	396	14.3	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	32 219	13 519	4 696	396	14.3	.8
541211	Offices of certified public accountants	28	30 641	12 987	4 577	373	12.0	.8
541219	Other accounting services	6	1 578	532	119	23	58.7	–
5413	Architectural, engineering, & related services	7	15 337	8 509	1 660	149	12.6	.4
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
54133	Engineering services	4	D	D	D	c	D	D
541330	Engineering services	4	D	D	D	c	D	D
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	6	8 204	4 454	997	101	23.6	3.5
54151	Computer systems design & related services	6	8 204	4 454	997	101	23.6	3.5
541512	Computer systems design services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	19	21 597	7 522	1 125	122	47.5	1.3
54161	Management consulting services	16	D	D	D	b	D	D
541611	Administrative management & general management consulting service	7	D	D	D	a	D	D
541612	Human resources & executive search consulting services	6	8 811	2 246	471	64	100.0	–
5416123	Human resources & personnel management consulting	2	D	D	D	a	D	D
54169	Other scientific & technical consulting services	2	D	D	D	b	D	D
541690	Other scientific & technical consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
54189	Other services related to advertising	4	3 149	527	101	13	100.0	–
541890	Other services related to advertising	4	3 149	527	101	13	100.0	–
	JERSEY SHORE, PA							
54	**Professional, scientific, & technical services**	**10**	**3 377**	**1 638**	**352**	**50**	**63.0**	**4.8**
541	Professional, scientific, & technical services	10	3 377	1 638	352	50	63.0	4.8
	JESSUP, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	JIM THORPE, PA							
54	**Professional, scientific, & technical services**	**13**	**2 648**	**997**	**177**	**45**	**75.2**	**7.1**
541	Professional, scientific, & technical services	13	2 648	997	177	45	75.2	7.1
	JOHNSONBURG, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JOHNSTOWN, PA							
54	**Professional, scientific, & technical services**	**73**	**30 313**	**11 603**	**2 648**	**476**	**34.9**	**4.7**
541	Professional, scientific, & technical services	73	30 313	11 603	2 648	476	34.9	4.7
5411	Legal services	37	10 359	2 200	495	113	51.0	7.1
54111	Offices of lawyers	37	10 359	2 200	495	113	51.0	7.1
541110	Offices of lawyers	37	10 359	2 200	495	113	51.0	7.1
5411101	Offices of lawyers (except legal aid societies)	37	10 359	2 200	495	113	51.0	7.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 090	1 670	377	63	33.5	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 090	1 670	377	63	33.5	1.1
5413	Architectural, engineering, & related services	10	11 655	5 583	1 296	173	7.8	4.6
5418	Advertising & related services	4	D	D	D	b	D	D
	KANE, PA							
54	**Professional, scientific, & technical services**	**6**	**1 154**	**415**	**100**	**26**	**43.2**	**–**
541	Professional, scientific, & technical services	6	1 154	415	100	26	43.2	–
	KENHORST, PA							
54	**Professional, scientific, & technical services**	**4**	**1 929**	**1 171**	**208**	**30**	**57.9**	**42.1**
541	Professional, scientific, & technical services	4	1 929	1 171	208	30	57.9	42.1
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	KENNETT SQUARE, PA							
54	**Professional, scientific, & technical services**	**37**	**13 612**	**5 767**	**1 255**	**123**	**37.0**	**10.4**
541	Professional, scientific, & technical services	37	13 612	5 767	1 255	123	37.0	10.4
5411	Legal services	15	5 410	1 659	347	37	31.5	1.1
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 755	593	147	23	96.1	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 755	593	147	23	96.1	3.9
5413	Architectural, engineering, & related services	4	1 835	853	207	17	16.6	30.6
5416	Management, scientific, & technical consulting services	6	3 436	1 957	454	35	26.1	–
54161	Management consulting services	4	D	D	D	b	D	D
	KINGSTON, PA							
54	**Professional, scientific, & technical services**	**65**	**25 938**	**9 635**	**1 912**	**454**	**37.1**	**3.6**
541	Professional, scientific, & technical services	65	25 938	9 635	1 912	454	37.1	3.6
5411	Legal services	37	13 493	4 061	730	132	42.8	5.2
54111	Offices of lawyers	34	12 715	3 874	696	122	40.8	4.0
541110	Offices of lawyers	34	12 715	3 874	696	122	40.8	4.0
5411101	Offices of lawyers (except legal aid societies)	34	12 715	3 874	696	122	40.8	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	9 027	3 690	776	145	25.7	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	9 027	3 690	776	145	25.7	2.4
541211	Offices of certified public accountants	11	7 776	3 162	683	118	14.2	2.4
541219	Other accounting services	5	1 251	528	93	27	97.3	2.7
5413	Architectural, engineering, & related services	3	D	D	D	c	D	D
54135	Building inspection services	2	D	D	D	c	D	D
541350	Building inspection services	2	D	D	D	c	D	D
	KITTANNING, PA							
54	**Professional, scientific, & technical services**	**36**	**7 939**	**2 332**	**565**	**140**	**51.7**	**20.3**
541	Professional, scientific, & technical services	36	7 939	2 332	565	140	51.7	20.3
5411	Legal services	22	3 224	537	129	40	79.5	14.2
54111	Offices of lawyers	22	3 224	537	129	40	79.5	14.2
541110	Offices of lawyers	22	3 224	537	129	40	79.5	14.2
5411101	Offices of lawyers (except legal aid societies)	22	3 224	537	129	40	79.5	14.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 836	872	207	29	23.2	40.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 836	872	207	29	23.2	40.6
541213	Tax return preparation services	1	D	D	D	a	D	D
	KULPMONT, PA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	KUTZTOWN, PA							
54	**Professional, scientific, & technical services**	**7**	**3 500**	**1 591**	**315**	**45**	**88.7**	**–**
541	Professional, scientific, & technical services	7	3 500	1 591	315	45	88.7	–
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	LAKE CITY, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LANCASTER, PA							
54	**Professional, scientific, & technical services**	**179**	**145 216**	**59 624**	**12 739**	**1 502**	**18.0**	**9.3**
541	Professional, scientific, & technical services	179	145 216	59 624	12 739	1 502	18.0	9.3
5411	Legal services	91	68 610	26 889	5 310	663	15.0	8.0
54111	Offices of lawyers	86	66 912	26 351	5 202	641	14.2	8.2
541110	Offices of lawyers	86	66 912	26 351	5 202	641	14.2	8.2
5411101	Offices of lawyers (except legal aid societies)	86	66 912	26 351	5 202	641	14.2	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	11 100	4 525	1 140	140	12.4	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	11 100	4 525	1 140	140	12.4	2.7
541211	Offices of certified public accountants	10	10 262	4 212	1 041	113	11.1	1.7
5413	Architectural, engineering, & related services	23	20 257	7 844	1 826	195	21.4	20.6
54131	Architectural services	13	13 103	4 057	924	102	12.5	4.3
541310	Architectural services	13	13 103	4 057	924	102	12.5	4.3
5414	Specialized design services	6	3 041	822	185	25	49.6	–
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	5	11 764	8 269	1 939	133	11.3	–
54151	Computer systems design & related services	5	11 764	8 269	1 939	133	11.3	–
541511	Custom computer programming services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	10	4 446	2 388	599	55	38.7	38.0
54161	Management consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	18	19 550	7 711	1 501	213	25.0	9.4
54181	Advertising agencies	12	14 346	5 964	1 070	126	26.4	10.5
541810	Advertising agencies	12	14 346	5 964	1 070	126	26.4	10.5
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	LANCASTER TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**13**	**7 630**	**2 269**	**465**	**51**	**86.4**	**.1**
541	Professional, scientific, & technical services	13	7 630	2 269	465	51	86.4	.1
5418	Advertising & related services	2	D	D	D	a	D	D
	LANSDALE, PA							
54	**Professional, scientific, & technical services**	**47**	**38 748**	**16 192**	**4 640**	**375**	**20.7**	**2.4**
541	Professional, scientific, & technical services	47	38 748	16 192	4 640	375	20.7	2.4
5411	Legal services	12	11 715	5 877	2 281	127	9.4	6.1
54111	Offices of lawyers	11	D	D	D	c	D	D
541110	Offices of lawyers	11	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 468	894	216	34	66.8	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 468	894	216	34	66.8	1.1
5413	Architectural, engineering, & related services	4	3 850	2 194	521	59	51.9	5.1
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	5	15 475	6 059	1 437	125	–	–
54151	Computer systems design & related services	5	15 475	6 059	1 437	125	–	–
541512	Computer systems design services	3	D	D	D	b	D	D
	LANSDOWNE, PA							
54	**Professional, scientific, & technical services**	**18**	**3 904**	**1 308**	**323**	**62**	**52.9**	**14.8**
541	Professional, scientific, & technical services	18	3 904	1 308	323	62	52.9	14.8
	LANSFORD, PA							
54	**Professional, scientific, & technical services**	**3**	**387**	**109**	**19**	**2**	**100.0**	**–**
	LATROBE, PA							
54	**Professional, scientific, & technical services**	**39**	**12 693**	**4 843**	**1 002**	**174**	**62.3**	**7.5**
541	Professional, scientific, & technical services	39	12 693	4 843	1 002	174	62.3	7.5
5411	Legal services	18	4 830	1 796	303	46	29.5	1.9
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 483	1 043	273	51	49.5	34.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 483	1 043	273	51	49.5	34.6
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	4 494	1 814	375	65	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAURELDALE, PA							
54	**Professional, scientific, & technical services**	**4**	**532**	**174**	**50**	**10**	**71.8**	**28.2**
	LEBANON, PA							
54	**Professional, scientific, & technical services**	**57**	**23 664**	**10 644**	**1 710**	**312**	**32.8**	**1.9**
541	Professional, scientific, & technical services	57	23 664	10 644	1 710	312	32.8	1.9
5411	Legal services	23	9 260	4 014	371	98	23.7	.5
54111	Offices of lawyers	20	8 406	3 658	302	85	23.3	.5
541110	Offices of lawyers	20	8 406	3 658	302	85	23.3	.5
5411101	Offices of lawyers (except legal aid societies)	20	8 406	3 658	302	85	23.3	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 445	2 522	426	79	50.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 445	2 522	426	79	50.4	–
541219	Other accounting services	4	1 863	1 039	211	38	–	–
5413	Architectural, engineering, & related services	6	3 990	1 736	391	66	29.2	–
54135	Building inspection services	2	D	D	D	b	D	D
541350	Building inspection services	2	D	D	D	b	D	D
5418	Advertising & related services	4	1 866	714	176	22	48.9	–
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	LEECHBURG, PA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
	LEHIGHTON, PA							
54	**Professional, scientific, & technical services**	**13**	**2 129**	**554**	**145**	**41**	**57.7**	**4.4**
541	Professional, scientific, & technical services	13	2 129	554	145	41	57.7	4.4
	LEMOYNE, PA							
54	**Professional, scientific, & technical services**	**18**	**21 172**	**6 956**	**1 716**	**193**	**6.7**	**51.5**
541	Professional, scientific, & technical services	18	21 172	6 956	1 716	193	6.7	51.5
5411	Legal services	3	3 255	1 361	291	34	–	–
54111	Offices of lawyers	3	3 255	1 361	291	34	–	–
541110	Offices of lawyers	3	3 255	1 361	291	34	–	–
5411101	Offices of lawyers (except legal aid societies)	3	3 255	1 361	291	34	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	LEWISBURG, PA							
54	**Professional, scientific, & technical services**	**27**	**7 645**	**2 797**	**678**	**105**	**31.0**	**9.1**
541	Professional, scientific, & technical services	27	7 645	2 797	678	105	31.0	9.1
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	LEWISTOWN, PA							
54	**Professional, scientific, & technical services**	**20**	**6 196**	**1 919**	**495**	**106**	**68.9**	**–**
541	Professional, scientific, & technical services	20	6 196	1 919	495	106	68.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	LIMERICK TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**14**	**8 960**	**4 047**	**915**	**91**	**49.8**	**41.7**
541	Professional, scientific, & technical services	14	8 960	4 047	915	91	49.8	41.7
5413	Architectural, engineering, & related services	4	5 965	2 944	799	72	29.1	58.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LITITZ, PA							
54	**Professional, scientific, & technical services**	**16**	**8 924**	**2 577**	**625**	**93**	**48.4**	**10.5**
541	Professional, scientific, & technical services	16	8 924	2 577	625	93	48.4	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	2 219	719	135	15	79.9	–
	LOCK HAVEN, PA							
54	**Professional, scientific, & technical services**	**20**	**6 087**	**2 046**	**563**	**112**	**92.5**	**2.6**
541	Professional, scientific, & technical services	20	6 087	2 046	563	112	92.5	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 143	368	117	44	85.2	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 143	368	117	44	85.2	5.2
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	LOGAN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**7**	**985**	**354**	**73**	**38**	**42.4**	**–**
541	Professional, scientific, & technical services	7	985	354	73	38	42.4	–
	LOWER ALLEN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**34**	**50 373**	**19 356**	**4 533**	**610**	**7.0**	**.2**
541	Professional, scientific, & technical services	34	50 373	19 356	4 533	610	7.0	.2
5411	Legal services	4	D	D	D	b	D	D
54111	Offices of lawyers	4	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	5 902	1 992	481	84	14.7	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	5 902	1 992	481	84	14.7	1.7
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	7 552	3 031	700	92	1.4	–
5415	Computer systems design & related services	6	27 980	9 227	2 317	314	5.1	–
54151	Computer systems design & related services	6	27 980	9 227	2 317	314	5.1	–
541511	Custom computer programming services	2	D	D	D	c	D	D
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	4 285	2 572	476	57	15.2	–
54161	Management consulting services	6	D	D	D	b	D	D
	LOWER BURRELL, PA							
54	**Professional, scientific, & technical services**	**24**	**3 775**	**979**	**228**	**78**	**65.5**	**8.1**
541	Professional, scientific, & technical services	24	3 775	979	228	78	65.5	8.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	879	397	98	24	81.8	18.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	879	397	98	24	81.8	18.2
	LOWER GWYNEDD TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**19**	**18 091**	**11 697**	**2 025**	**145**	**14.4**	**8.2**
541	Professional, scientific, & technical services	19	18 091	11 697	2 025	145	14.4	8.2
5415	Computer systems design & related services	4	13 004	8 686	1 668	119	2.7	–
54151	Computer systems design & related services	4	13 004	8 686	1 668	119	2.7	–
541511	Custom computer programming services	1	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
	LOWER MACUNGIE TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**21**	**15 681**	**2 959**	**648**	**85**	**69.3**	**.3**
541	Professional, scientific, & technical services	21	15 681	2 959	648	85	69.3	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
	LOWER MAKEFIELD TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**37**	**13 015**	**6 138**	**1 070**	**149**	**27.8**	**16.5**
541	Professional, scientific, & technical services	37	13 015	6 138	1 070	149	27.8	16.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5415	Computer systems design & related services	9	4 053	1 566	335	36	17.4	–
54151	Computer systems design & related services	9	4 053	1 566	335	36	17.4	–
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
54192	Photographic services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOWER MERION TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**453**	**462 901**	**196 188**	**40 059**	**3 287**	**21.6**	**12.2**
541	Professional, scientific, & technical services	453	462 901	196 188	40 059	3 287	21.6	12.2
5411	Legal services	113	82 972	34 510	6 636	500	23.0	9.7
54111	Offices of lawyers	111	D	D	D	e	D	D
541110	Offices of lawyers	111	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	111	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	71	53 939	23 600	5 318	602	33.0	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	71	53 939	23 600	5 318	602	33.0	4.0
541211	Offices of certified public accountants	53	36 434	17 275	3 883	366	44.1	1.6
541219	Other accounting services	14	D	D	D	a	D	D
5413	Architectural, engineering, & related services	38	48 272	25 469	3 661	397	24.7	1.4
54131	Architectural services	12	D	D	D	b	D	D
541310	Architectural services	12	D	D	D	b	D	D
54133	Engineering services	24	40 791	23 065	3 341	346	17.8	1.6
541330	Engineering services	24	40 791	23 065	3 341	346	17.8	1.6
5414	Specialized design services	26	17 351	3 925	735	91	46.3	11.4
54141	Interior design services	17	13 005	2 471	415	60	52.9	2.5
541410	Interior design services	17	13 005	2 471	415	60	52.9	2.5
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	46	52 829	26 990	6 419	378	15.5	41.7
54151	Computer systems design & related services	46	52 829	26 990	6 419	378	15.5	41.7
541511	Custom computer programming services	16	36 244	19 354	4 676	269	6.0	37.9
541512	Computer systems design services	20	15 394	7 045	1 611	95	32.0	53.6
5415122	Computer systems consultants (except systems integrators)	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	97	144 331	56 203	12 398	764	10.2	14.0
54161	Management consulting services	76	139 326	53 915	11 996	716	8.3	14.1
541611	Administrative management & general management consulting service	35	25 218	9 004	1 649	157	17.1	28.3
541612	Human resources & executive search consulting services	21	D	D	D	c	D	D
5416122	Executive placement services	12	D	D	D	c	D	D
541613	Marketing consulting services	16	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	c	D	D
54169	Other scientific & technical consulting services	18	4 626	2 203	382	46	62.3	9.3
541690	Other scientific & technical consulting services	18	4 626	2 203	382	46	62.3	9.3
5418	Advertising & related services	40	35 745	14 698	3 000	378	41.0	3.8
54181	Advertising agencies	16	16 298	9 189	2 059	305	26.3	2.3
541810	Advertising agencies	16	16 298	9 189	2 059	305	26.3	2.3
5419	Other professional, scientific, & technical services	14	23 825	9 080	1 557	142	15.6	–
54191	Marketing research & public opinion polling	8	20 798	8 303	1 401	115	11.5	–
541910	Marketing research & public opinion polling	8	20 798	8 303	1 401	115	11.5	–
	LOWER MORELAND TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**98**	**47 146**	**19 703**	**4 453**	**439**	**35.2**	**9.0**
541	Professional, scientific, & technical services	98	47 146	19 703	4 453	439	35.2	9.0
5411	Legal services	13	6 454	2 332	316	47	15.2	–
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	8 182	2 889	607	77	57.5	22.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	8 182	2 889	607	77	57.5	22.1
541211	Offices of certified public accountants	16	5 793	1 849	393	53	57.8	13.4
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	4 046	2 082	558	43	30.4	32.8
5416	Management, scientific, & technical consulting services	16	10 503	5 534	1 268	134	35.1	7.5
54161	Management consulting services	14	D	D	D	c	D	D
541611	Administrative management & general management consulting service	10	7 161	4 523	1 112	107	15.4	.4
5417	Scientific research & development services	3	D	D	D	b	D	D
5418	Advertising & related services	11	2 947	893	196	25	80.0	.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOWER PAXTON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**74**	**37 355**	**11 564**	**2 608**	**619**	**42.4**	**6.5**
541	Professional, scientific, & technical services	74	37 355	11 564	2 608	619	42.4	6.5
5411	Legal services	13	3 246	1 027	311	40	45.4	5.6
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	7 852	3 049	857	380	29.2	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	7 852	3 049	857	380	29.2	2.8
541213	Tax return preparation services	4	D	D	D	e	D	D
5413	Architectural, engineering, & related services	7	4 489	2 150	508	56	19.9	4.5
5414	Specialized design services	3	D	D	D	a	D	D
54141	Interior design services	2	D	D	D	a	D	D
541410	Interior design services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	12	5 546	2 939	407	42	38.1	–
54161	Management consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	8	8 842	1 086	238	51	44.8	.8
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
	LOWER POTTSGROVE TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**22**	**15 870**	**7 048**	**1 707**	**188**	**33.8**	**–**
541	Professional, scientific, & technical services	22	15 870	7 048	1 707	188	33.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	5	10 439	5 203	1 233	113	18.1	–
54133	Engineering services	3	D	D	D	c	D	D
541330	Engineering services	3	D	D	D	c	D	D
	LOWER PROVIDENCE TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**48**	**25 126**	**9 705**	**1 975**	**233**	**30.8**	**8.5**
541	Professional, scientific, & technical services	48	25 126	9 705	1 975	233	30.8	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 296	1 059	239	26	2.2	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 296	1 059	239	26	2.2	6.4
5413	Architectural, engineering, & related services	8	2 261	1 104	234	30	30.9	2.0
5416	Management, scientific, & technical consulting services	11	6 448	2 504	607	69	37.7	29.2
54161	Management consulting services	8	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D
	LOWER SALFORD TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**28**	**17 138**	**5 454**	**903**	**105**	**27.6**	**66.8**
541	Professional, scientific, & technical services	28	17 138	5 454	903	105	27.6	66.8
5413	Architectural, engineering, & related services	5	9 824	2 748	384	40	18.5	81.5
54133	Engineering services	5	9 824	2 748	384	40	18.5	81.5
541330	Engineering services	5	9 824	2 748	384	40	18.5	81.5
5416	Management, scientific, & technical consulting services	4	D	D	D	a	D	D
54161	Management consulting services	3	D	D	D	a	D	D
	LOWER SOUTHAMPTON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**108**	**73 695**	**32 138**	**6 596**	**724**	**33.9**	**10.2**
541	Professional, scientific, & technical services	108	73 695	32 138	6 596	724	33.9	10.2
5411	Legal services	32	17 406	7 090	1 264	145	29.6	5.7
54111	Offices of lawyers	26	15 845	6 716	1 189	126	28.1	4.7
541110	Offices of lawyers	26	15 845	6 716	1 189	126	28.1	4.7
5411101	Offices of lawyers (except legal aid societies)	26	15 845	6 716	1 189	126	28.1	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	5 157	1 742	402	64	59.0	19.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	5 157	1 742	402	64	59.0	19.7
541211	Offices of certified public accountants	14	4 715	1 558	360	51	60.4	19.6
5413	Architectural, engineering, & related services	13	12 004	6 179	1 554	149	30.3	16.0
54133	Engineering services	9	9 740	4 937	1 229	110	33.2	19.7
541330	Engineering services	9	9 740	4 937	1 229	110	33.2	19.7
5415	Computer systems design & related services	16	16 967	7 913	1 436	131	6.6	16.3
54151	Computer systems design & related services	16	16 967	7 913	1 436	131	6.6	16.3
541512	Computer systems design services	6	6 099	2 616	586	54	8.2	2.0
5416	Management, scientific, & technical consulting services	14	6 907	3 844	761	75	26.3	5.3
54161	Management consulting services	14	6 907	3 844	761	75	26.3	5.3
541612	Human resources & executive search consulting services	8	5 471	3 056	610	61	23.7	–
5418	Advertising & related services	8	10 908	4 136	909	114	62.9	4.4
54181	Advertising agencies	6	D	D	D	b	D	D
541810	Advertising agencies	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	LOYALSOCK TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**8**	**3 652**	**1 410**	**307**	**48**	**22.3**	**–**
541	Professional, scientific, & technical services	8	3 652	1 410	307	48	22.3	–
5418	Advertising & related services	2	D	D	D	b	D	D
	LUZERNE, PA							
54	**Professional, scientific, & technical services**	**3**	**257**	**78**	**24**	**9**	**100.0**	**–**
	MCCANDLESS TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**59**	**31 391**	**14 856**	**3 194**	**328**	**22.7**	**2.3**
541	Professional, scientific, & technical services	59	31 391	14 856	3 194	328	22.7	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 855	1 101	261	33	55.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 855	1 101	261	33	55.3	–
5413	Architectural, engineering, & related services	16	9 600	5 509	1 014	117	25.0	–
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
5415	Computer systems design & related services	9	12 999	6 485	1 580	112	4.9	–
54151	Computer systems design & related services	9	12 999	6 485	1 580	112	4.9	–
541512	Computer systems design services	5	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	b	D	D
	MCKEESPORT, PA							
54	**Professional, scientific, & technical services**	**28**	**7 017**	**2 125**	**464**	**208**	**30.3**	**29.9**
541	Professional, scientific, & technical services	28	7 017	2 125	464	208	30.3	29.9
5418	Advertising & related services	3	D	D	D	c	D	D
	MCKEES ROCKS, PA							
54	**Professional, scientific, & technical services**	**11**	**6 236**	**2 456**	**581**	**230**	**14.7**	**4.8**
541	Professional, scientific, & technical services	11	6 236	2 456	581	230	14.7	4.8
5419	Other professional, scientific, & technical services	1	D	D	D	c	D	D
54192	Photographic services	1	D	D	D	c	D	D
541921	Photographic studios, portrait	1	D	D	D	c	D	D
	MCSHERRYSTOWN, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MACUNGIE, PA							
54	**Professional, scientific, & technical services**	**8**	**3 045**	**1 308**	**265**	**42**	**70.3**	**6.8**
541	Professional, scientific, & technical services	8	3 045	1 308	265	42	70.3	6.8
5413	Architectural, engineering, & related services	4	1 727	980	195	28	92.8	–
	MAHANOY CITY, PA							
54	**Professional, scientific, & technical services**	**3**	**2 040**	**642**	**157**	**30**	**D**	**–**
541	Professional, scientific, & technical services	3	2 040	642	157	30	D	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MALVERN, PA							
54	**Professional, scientific, & technical services**	**79**	**521 707**	**183 515**	**44 616**	**2 447**	**7.1**	**29.2**
541	Professional, scientific, & technical services	79	521 707	183 515	44 616	2 447	7.1	29.2
5411	Legal services	4	D	D	D	b	D	D
54111	Offices of lawyers	4	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 620	734	191	183	–	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 620	734	191	183	–	15.0
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	5	8 512	4 267	583	57	43.9	–
5415	Computer systems design & related services	25	223 311	93 292	18 547	1 280	7.8	47.0
54151	Computer systems design & related services	25	223 311	93 292	18 547	1 280	7.8	47.0
541511	Custom computer programming services	11	D	D	D	b	D	D
541512	Computer systems design services	11	112 463	31 731	8 472	547	9.7	8.3
5415121	Computer systems integrators	8	D	D	D	f	D	D
541513	Computer facilities management services	1	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	22	26 401	13 976	2 817	251	28.5	8.7
54161	Management consulting services	17	19 244	9 950	1 914	199	36.2	11.9
541611	Administrative management & general management consulting service	6	D	D	D	c	D	D
541612	Human resources & executive search consulting services	5	5 473	1 657	315	30	12.6	–
541613	Marketing consulting services	5	7 528	4 137	686	49	15.8	24.5
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5417	Scientific research & development services	11	248 453	67 674	21 699	603	–	17.9
54171	R&D in the physical, engineering, & life sciences	11	248 453	67 674	21 699	603	–	17.9
541710	R&D in the physical, engineering, & life sciences	11	248 453	67 674	21 699	603	–	17.9
5417102	Research & development in the life sciences	9	D	D	D	f	D	D
5418	Advertising & related services	6	10 019	2 313	381	37	69.7	.3
	MANCHESTER TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**18**	**6 389**	**2 345**	**500**	**90**	**59.0**	**3.1**
541	Professional, scientific, & technical services	18	6 389	2 345	500	90	59.0	3.1
5413	Architectural, engineering, & related services	6	3 852	1 449	308	55	75.2	–
	MANHEIM, PA							
54	**Professional, scientific, & technical services**	**6**	**1 008**	**272**	**56**	**16**	**51.8**	**–**
541	Professional, scientific, & technical services	6	1 008	272	56	16	51.8	–
	MANHEIM TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**81**	**81 020**	**27 718**	**6 031**	**735**	**13.8**	**1.5**
541	Professional, scientific, & technical services	81	81 020	27 718	6 031	735	13.8	1.5
5411	Legal services	11	3 742	1 338	275	46	37.2	–
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	12 076	3 828	1 045	136	19.0	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	12 076	3 828	1 045	136	19.0	.8
541211	Offices of certified public accountants	10	10 664	3 464	942	116	11.6	.3
5413	Architectural, engineering, & related services	8	13 602	4 224	991	128	13.7	–
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	10	5 224	2 376	519	47	14.9	5.0
54151	Computer systems design & related services	10	5 224	2 376	519	47	14.9	5.0
5416	Management, scientific, & technical consulting services	12	4 308	2 303	393	31	12.7	20.1
54161	Management consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	15	34 658	11 769	2 408	272	11.9	–
54186	Direct mail advertising	1	D	D	D	c	D	D
541860	Direct mail advertising	1	D	D	D	c	D	D
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	MANOR, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MANOR TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**18**	**11 782**	**5 549**	**1 359**	**236**	**7.0**	**1.0**
541	Professional, scientific, & technical services	18	11 782	5 549	1 359	236	7.0	1.0
5413	Architectural, engineering, & related services	3	D	D	D	c	D	D
	MANSFIELD, PA							
54	**Professional, scientific, & technical services**	**12**	**1 710**	**410**	**88**	**32**	**70.6**	**7.1**
541	Professional, scientific, & technical services	12	1 710	410	88	32	70.6	7.1
	MARCUS HOOK, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MARIETTA, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MARPLE TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**87**	**96 902**	**24 314**	**4 761**	**694**	**22.8**	**1.5**
541	Professional, scientific, & technical services	87	96 902	24 314	4 761	694	22.8	1.5
5411	Legal services	15	4 826	1 165	278	67	55.9	2.5
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 790	1 542	375	63	60.4	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 790	1 542	375	63	60.4	6.6
5413	Architectural, engineering, & related services	15	7 194	3 164	522	58	62.7	4.1
5414	Specialized design services	7	2 649	487	110	20	54.9	–
5415	Computer systems design & related services	7	D	D	D	c	D	D
54151	Computer systems design & related services	7	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	15	5 636	2 204	527	54	55.2	3.2
54161	Management consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	5	15 503	4 132	488	62	42.9	–
54186	Direct mail advertising	3	D	D	D	b	D	D
541860	Direct mail advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	c	D	D
	MASONTOWN, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MEADVILLE, PA							
54	**Professional, scientific, & technical services**	**56**	**19 551**	**7 443**	**1 731**	**295**	**44.7**	**6.9**
541	Professional, scientific, & technical services	56	19 551	7 443	1 731	295	44.7	6.9
5411	Legal services	26	7 870	2 589	551	113	45.2	9.0
54111	Offices of lawyers	25	D	D	D	c	D	D
541110	Offices of lawyers	25	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 670	938	265	56	11.3	12.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 670	938	265	56	11.3	12.7
5413	Architectural, engineering, & related services	5	3 683	1 641	397	69	88.1	1.1
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
54161	Management consulting services	6	4 154	1 832	451	41	23.1	–
	MECHANICSBURG, PA							
54	**Professional, scientific, & technical services**	**47**	**65 243**	**32 045**	**7 404**	**728**	**4.9**	**7.0**
541	Professional, scientific, & technical services	47	65 243	32 045	7 404	728	4.9	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 455	1 724	403	64	15.5	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 455	1 724	403	64	15.5	7.9
5413	Architectural, engineering, & related services	11	27 654	12 404	2 867	274	5.5	12.8
54133	Engineering services	10	D	D	D	e	D	D
541330	Engineering services	10	D	D	D	e	D	D
5415	Computer systems design & related services	8	15 859	10 820	2 632	214	1.8	–
54151	Computer systems design & related services	8	15 859	10 820	2 632	214	1.8	–
541512	Computer systems design services	1	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	6	11 742	4 974	1 093	125	.9	3.5
54161	Management consulting services	6	11 742	4 974	1 093	125	.9	3.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MEDIA, PA							
54	**Professional, scientific, & technical services**	**238**	**156 473**	**67 361**	**14 939**	**1 961**	**35.6**	**7.6**
541	Professional, scientific, & technical services	238	156 473	67 361	14 939	1 961	35.6	7.6
5411	Legal services	176	77 884	30 193	6 652	783	27.8	6.4
54111	Offices of lawyers	172	76 471	29 716	6 540	766	27.8	6.6
541110	Offices of lawyers	172	76 471	29 716	6 540	766	27.8	6.6
5411101	Offices of lawyers (except legal aid societies)	172	76 471	29 716	6 540	766	27.8	6.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	7 402	3 782	775	97	34.1	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	7 402	3 782	775	97	34.1	1.6
541211	Offices of certified public accountants	12	6 835	3 556	720	77	33.8	.4
5413	Architectural, engineering, & related services	11	5 162	1 636	229	34	75.3	20.7
5414	Specialized design services	4	2 269	453	94	15	24.4	15.0
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	10	12 343	4 951	1 022	51	18.2	27.7
54151	Computer systems design & related services	10	12 343	4 951	1 022	51	18.2	27.7
541511	Custom computer programming services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	16 965	8 271	1 502	230	17.1	3.1
54161	Management consulting services	8	D	D	D	c	D	D
541611	Administrative management & general management consulting service	3	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	f	D	D
54191	Marketing research & public opinion polling	4	D	D	D	f	D	D
541910	Marketing research & public opinion polling	4	D	D	D	f	D	D
	MEYERSDALE, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MIDDLETOWN, PA							
54	**Professional, scientific, & technical services**	**14**	**15 681**	**2 595**	**444**	**120**	**2.5**	**5.9**
541	Professional, scientific, & technical services	14	15 681	2 595	444	120	2.5	5.9
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
541618	Other management consulting services	1	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D
	MIDDLETOWN TOWNSHIP, PA (BUCKS COUNTY)							
54	**Professional, scientific, & technical services**	**97**	**63 104**	**24 518**	**5 733**	**603**	**28.0**	**10.1**
541	Professional, scientific, & technical services	97	63 104	24 518	5 733	603	28.0	10.1
5411	Legal services	22	8 794	2 287	537	79	28.3	.7
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 862	2 090	634	33	14.9	81.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 862	2 090	634	33	14.9	81.2
541219	Other accounting services	6	D	D	D	a	D	D
5413	Architectural, engineering, & related services	7	5 329	3 169	315	37	48.4	–
5415	Computer systems design & related services	20	26 618	11 458	2 864	300	7.0	4.3
54151	Computer systems design & related services	20	26 618	11 458	2 864	300	7.0	4.3
541511	Custom computer programming services	8	15 147	5 486	1 461	147	2.6	7.5
5416	Management, scientific, & technical consulting services	16	7 340	2 241	662	68	26.1	7.4
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	7	7 875	2 065	439	40	95.4	–
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
	MIDDLETOWN TOWNSHIP, PA (DELAWARE COUNTY)							
54	**Professional, scientific, & technical services**	**37**	**25 227**	**12 092**	**2 688**	**291**	**39.8**	**3.9**
541	Professional, scientific, & technical services	37	25 227	12 092	2 688	291	39.8	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	4 026	1 803	389	52	20.6	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	4 026	1 803	389	52	20.6	8.1
541219	Other accounting services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	2 899	1 945	467	38	23.8	.7
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	7 083	4 070	889	75	79.1	3.3
54161	Management consulting services	7	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	4 267	1 703	315	75	–	8.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MIDLAND, PA							
54	**Professional, scientific, & technical services**	**5**	**802**	**178**	**38**	**12**	**48.4**	**51.6**
	MIFFLINBURG, PA							
54	**Professional, scientific, & technical services**	**9**	**1 104**	**469**	**103**	**21**	**27.9**	**.5**
541	Professional, scientific, & technical services	9	1 104	469	103	21	27.9	.5
	MILLCREEK TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**81**	**34 436**	**11 984**	**2 615**	**526**	**33.0**	**14.4**
541	Professional, scientific, & technical services	81	34 436	11 984	2 615	526	33.0	14.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	4 504	1 220	300	47	14.5	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	4 504	1 220	300	47	14.5	2.6
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	7 650	2 871	630	105	52.9	4.1
5414	Specialized design services	7	D	D	D	b	D	D
54141	Interior design services	4	D	D	D	b	D	D
541410	Interior design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	3 225	1 672	228	37	63.3	3.5
54161	Management consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	15	8 105	2 851	611	141	16.6	52.2
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	MILLERSBURG, PA							
54	**Professional, scientific, & technical services**	**5**	**745**	**293**	**81**	**16**	**56.8**	**–**
	MILLERSVILLE, PA							
54	**Professional, scientific, & technical services**	**5**	**2 232**	**899**	**318**	**236**	**19.1**	**–**
541	Professional, scientific, & technical services	5	2 232	899	318	236	19.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
	MILLVALE, PA							
54	**Professional, scientific, & technical services**	**10**	**2 194**	**601**	**139**	**26**	**54.4**	**45.6**
541	Professional, scientific, & technical services	10	2 194	601	139	26	54.4	45.6
	MILTON, PA							
54	**Professional, scientific, & technical services**	**9**	**2 250**	**688**	**145**	**46**	**55.3**	**–**
541	Professional, scientific, & technical services	9	2 250	688	145	46	55.3	–
	MINERSVILLE, PA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	MOHNTON, PA							
54	**Professional, scientific, & technical services**	**5**	**1 875**	**858**	**150**	**22**	**12.2**	**–**
541	Professional, scientific, & technical services	5	1 875	858	150	22	12.2	–
	MONACA, PA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
54161	Management consulting services	1	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
	MONESSEN, PA							
54	**Professional, scientific, & technical services**	**11**	**5 219**	**901**	**221**	**42**	**6.2**	**–**
541	Professional, scientific, & technical services	11	5 219	901	221	42	6.2	–
5416	Management, scientific, & technical consulting services	2	D	D	D	a	D	D
54161	Management consulting services	2	D	D	D	a	D	D
	MONONGAHELA, PA							
54	**Professional, scientific, & technical services**	**6**	**1 622**	**414**	**82**	**21**	**32.2**	**–**
541	Professional, scientific, & technical services	6	1 622	414	82	21	32.2	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONTGOMERY TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**45**	**25 863**	**11 830**	**2 280**	**242**	**64.9**	**4.5**
541	Professional, scientific, & technical services	45	25 863	11 830	2 280	242	64.9	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	9 275	3 607	568	61	99.8	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	9 275	3 607	568	61	99.8	.2
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5418	Advertising & related services	4	8 325	4 058	1 036	103	39.6	–
	MONTOURSVILLE, PA							
54	**Professional, scientific, & technical services**	**11**	**7 642**	**2 497**	**527**	**61**	**35.0**	**–**
541	Professional, scientific, & technical services	11	7 642	2 497	527	61	35.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	1 237	682	128	22	D	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	1 237	682	128	22	D	–
5418	Advertising & related services	3	D	D	D	b	D	D
	MOON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**61**	**105 580**	**46 368**	**12 249**	**1 048**	**12.2**	**.5**
541	Professional, scientific, & technical services	61	105 580	46 368	12 249	1 048	12.2	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 359	1 646	339	53	42.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 359	1 646	339	53	42.1	–
5413	Architectural, engineering, & related services	21	69 519	30 451	7 820	678	7.5	.8
54133	Engineering services	16	68 341	29 883	7 697	665	7.3	.8
541330	Engineering services	16	68 341	29 883	7 697	665	7.3	.8
5414	Specialized design services	2	D	D	D	c	D	D
54142	Industrial design services	1	D	D	D	c	D	D
541420	Industrial design services	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	15	8 787	5 581	1 458	129	22.5	–
54161	Management consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	MOOSIC, PA							
54	**Professional, scientific, & technical services**	**9**	**12 278**	**7 238**	**1 268**	**255**	**18.3**	**–**
541	Professional, scientific, & technical services	9	12 278	7 238	1 268	255	18.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	c	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541511	Custom computer programming services	1	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	MORRISVILLE, PA							
54	**Professional, scientific, & technical services**	**29**	**8 361**	**2 881**	**586**	**98**	**49.8**	**3.5**
541	Professional, scientific, & technical services	29	8 361	2 881	586	98	49.8	3.5
5411	Legal services	8	3 457	1 441	339	46	7.2	–
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
	MORTON, PA							
54	**Professional, scientific, & technical services**	**4**	**760**	**341**	**29**	**5**	**86.1**	**–**
	MOUNT CARMEL, PA							
54	**Professional, scientific, & technical services**	**7**	**1 072**	**523**	**131**	**30**	**94.7**	**5.3**
541	Professional, scientific, & technical services	7	1 072	523	131	30	94.7	5.3
	MOUNT JOY, PA							
54	**Professional, scientific, & technical services**	**7**	**1 567**	**614**	**167**	**37**	**28.2**	**–**
541	Professional, scientific, & technical services	7	1 567	614	167	37	28.2	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOUNT LEBANON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**101**	**35 235**	**13 940**	**2 908**	**313**	**49.7**	**11.3**
541	Professional, scientific, & technical services	101	35 235	13 940	2 908	313	49.7	11.3
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	15	5 713	1 947	288	54	74.9	15.7
541110	Offices of lawyers	15	5 713	1 947	288	54	74.9	15.7
5411101	Offices of lawyers (except legal aid societies)	15	5 713	1 947	288	54	74.9	15.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	7 946	3 308	679	68	31.9	1.0
54131	Architectural services	8	5 434	1 958	392	37	6.9	.9
541310	Architectural services	8	5 434	1 958	392	37	6.9	.9
5416	Management, scientific, & technical consulting services	20	6 234	2 257	504	32	70.3	20.8
54161	Management consulting services	16	D	D	D	b	D	D
5418	Advertising & related services	7	4 552	1 654	450	40	17.2	–
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
	MOUNT PENN, PA							
54	**Professional, scientific, & technical services**	**5**	**2 686**	**911**	**338**	**252**	**44.3**	**–**
541	Professional, scientific, & technical services	5	2 686	911	338	252	44.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
	MOUNT PLEASANT, PA							
54	**Professional, scientific, & technical services**	**16**	**2 860**	**981**	**195**	**50**	**52.2**	**26.3**
541	Professional, scientific, & technical services	16	2 860	981	195	50	52.2	26.3
	MOUNT PLEASANT TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**4**	**852**	**172**	**44**	**15**	**52.5**	**–**
	MUHLENBERG TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**18**	**18 239**	**5 524**	**1 307**	**196**	**29.6**	**1.0**
541	Professional, scientific, & technical services	18	18 239	5 524	1 307	196	29.6	1.0
5413	Architectural, engineering, & related services	5	4 306	936	249	29	100.0	–
5418	Advertising & related services	3	D	D	D	c	D	D
	MUNCY, PA							
54	**Professional, scientific, & technical services**	**4**	**621**	**235**	**56**	**11**	**21.3**	**–**
	MUNHALL, PA							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	MUNICIPALITY OF MONROEVILLE, PA							
54	**Professional, scientific, & technical services**	**104**	**416 023**	**124 164**	**27 193**	**2 796**	**4.6**	**1.9**
541	Professional, scientific, & technical services	104	416 023	124 164	27 193	2 796	4.6	1.9
5411	Legal services	19	5 704	2 218	362	70	16.6	20.3
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	5 306	2 082	613	438	18.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	5 306	2 082	613	438	18.5	–
541213	Tax return preparation services	1	D	D	D	e	D	D
5413	Architectural, engineering, & related services	28	367 294	106 586	23 548	1 929	2.3	1.5
54133	Engineering services	21	349 376	99 057	21 860	1 733	2.1	1.5
541330	Engineering services	21	349 376	99 057	21 860	1 733	2.1	1.5
54138	Testing laboratories	3	15 363	6 785	1 562	182	–	–
541380	Testing laboratories	3	15 363	6 785	1 562	182	–	–
5415	Computer systems design & related services	11	7 202	3 394	524	54	12.2	3.0
54151	Computer systems design & related services	11	7 202	3 394	524	54	12.2	3.0
541512	Computer systems design services	5	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	8 719	3 267	721	119	38.9	7.6
54161	Management consulting services	14	8 188	3 114	686	115	39.5	7.9
5418	Advertising & related services	9	20 173	6 249	1 370	159	20.6	–
54184	Media representatives	1	D	D	D	c	D	D
541840	Media representatives	1	D	D	D	c	D	D
5418402	Publishers' advertising representatives	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MUNICIPALITY OF MURRYSVILLE, PA							
54	**Professional, scientific, & technical services**	**54**	**21 187**	**9 799**	**2 222**	**273**	**35.3**	**15.4**
541	Professional, scientific, & technical services	54	21 187	9 799	2 222	273	35.3	15.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 021	2 646	541	105	26.1	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 021	2 646	541	105	26.1	1.4
5413	Architectural, engineering, & related services	14	3 113	1 536	339	45	40.7	14.2
5415	Computer systems design & related services	8	8 489	3 505	662	60	16.3	32.6
54151	Computer systems design & related services	8	8 489	3 505	662	60	16.3	32.6
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	3 971	1 629	575	41	65.4	–
	MYERSTOWN, PA							
54	**Professional, scientific, & technical services**	**5**	**2 299**	**913**	**197**	**37**	**65.4**	**6.8**
541	Professional, scientific, & technical services	5	2 299	913	197	37	65.4	6.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
	NANTICOKE, PA							
54	**Professional, scientific, & technical services**	**6**	**738**	**113**	**36**	**17**	**91.2**	**–**
	NARBERTH, PA							
54	**Professional, scientific, & technical services**	**37**	**17 156**	**5 721**	**978**	**97**	**48.2**	**3.1**
541	Professional, scientific, & technical services	37	17 156	5 721	978	97	48.2	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 462	442	112	14	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 462	442	112	14	100.0	–
5416	Management, scientific, & technical consulting services	8	4 476	1 351	157	16	82.7	10.1
54161	Management consulting services	7	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	NAZARETH, PA							
54	**Professional, scientific, & technical services**	**14**	**3 366**	**1 225**	**273**	**47**	**47.4**	**6.3**
541	Professional, scientific, & technical services	14	3 366	1 225	273	47	47.4	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 029	416	109	19	37.7	17.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 029	416	109	19	37.7	17.5
	NESQUEHONING, PA							
54	**Professional, scientific, & technical services**	**5**	**818**	**265**	**66**	**14**	**39.4**	**–**
	NETHER PROVIDENCE TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**27**	**10 361**	**6 025**	**1 008**	**88**	**49.9**	**1.2**
541	Professional, scientific, & technical services	27	10 361	6 025	1 008	88	49.9	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	5	1 629	1 042	192	14	29.8	–
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
	NEWBERRY TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	NEW BRIGHTON, PA							
54	**Professional, scientific, & technical services**	**15**	**3 575**	**1 611**	**365**	**59**	**72.4**	**8.6**
541	Professional, scientific, & technical services	15	3 575	1 611	365	59	72.4	8.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 204	598	145	20	50.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 204	598	145	20	50.2	–
	NEW BRITAIN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**22**	**17 087**	**8 874**	**2 000**	**184**	**27.7**	**7.1**
541	Professional, scientific, & technical services	22	17 087	8 874	2 000	184	27.7	7.1
5413	Architectural, engineering, & related services	6	11 384	6 121	1 424	133	17.7	–
5415	Computer systems design & related services	8	3 711	1 637	233	20	25.7	26.6
54151	Computer systems design & related services	8	3 711	1 637	233	20	25.7	26.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW CASTLE, PA							
54	**Professional, scientific, & technical services**	**57**	**23 859**	**9 577**	**1 904**	**358**	**28.6**	**2.7**
541	Professional, scientific, & technical services	57	23 859	9 577	1 904	358	28.6	2.7
5411	Legal services	23	7 358	2 320	430	96	45.5	7.9
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 243	568	131	32	42.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 243	568	131	32	42.3	–
5413	Architectural, engineering, & related services	8	9 710	4 931	938	127	9.9	–
5416	Management, scientific, & technical consulting services	6	2 987	1 208	319	77	15.7	–
	NEW CUMBERLAND, PA							
54	**Professional, scientific, & technical services**	**21**	**8 088**	**3 668**	**731**	**113**	**53.4**	**–**
541	Professional, scientific, & technical services	21	8 088	3 668	731	113	53.4	–
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	NEW FREEDOM, PA							
54	**Professional, scientific, & technical services**	**5**	**600**	**289**	**70**	**10**	**92.2**	**–**
	NEW HOLLAND, PA							
54	**Professional, scientific, & technical services**	**8**	**2 758**	**697**	**185**	**31**	**.7**	**39.0**
541	Professional, scientific, & technical services	8	2 758	697	185	31	.7	39.0
5414	Specialized design services	2	D	D	D	a	D	D
	NEW KENSINGTON, PA							
54	**Professional, scientific, & technical services**	**37**	**12 239**	**4 553**	**1 012**	**136**	**41.7**	**6.7**
541	Professional, scientific, & technical services	37	12 239	4 553	1 012	136	41.7	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 113	636	130	22	18.4	44.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 113	636	130	22	18.4	44.1
5413	Architectural, engineering, & related services	6	6 240	2 055	435	46	41.4	4.1
	NEWTOWN, PA							
54	**Professional, scientific, & technical services**	**53**	**29 155**	**13 181**	**2 811**	**260**	**22.1**	**4.4**
541	Professional, scientific, & technical services	53	29 155	13 181	2 811	260	22.1	4.4
5411	Legal services	24	11 016	4 669	1 018	97	18.7	2.4
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 450	1 435	383	58	41.0	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 450	1 435	383	58	41.0	5.4
5413	Architectural, engineering, & related services	6	6 417	3 127	695	51	3.6	7.0
5416	Management, scientific, & technical consulting services	4	4 261	1 521	136	19	53.1	–
54161	Management consulting services	2	D	D	D	a	D	D
	NEWTOWN TOWNSHIP, PA (BUCKS COUNTY)							
54	**Professional, scientific, & technical services**	**67**	**81 770**	**30 849**	**7 171**	**627**	**22.2**	**13.2**
541	Professional, scientific, & technical services	67	81 770	30 849	7 171	627	22.2	13.2
5411	Legal services	7	3 122	1 154	239	38	44.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 584	1 024	222	39	10.4	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 584	1 024	222	39	10.4	2.4
5415	Computer systems design & related services	20	13 441	6 865	1 652	83	11.3	6.6
54151	Computer systems design & related services	20	13 441	6 865	1 652	83	11.3	6.6
541511	Custom computer programming services	10	11 628	5 979	1 326	69	7.5	.4
5416	Management, scientific, & technical consulting services	18	24 601	6 176	1 514	170	42.7	22.5
54161	Management consulting services	10	20 643	5 257	1 305	158	44.1	26.8
541611	Administrative management & general management consulting service	8	D	D	D	c	D	D
541613	Marketing consulting services	2	D	D	D	a	D	D
5417	Scientific research & development services	3	10 880	6 466	1 136	58	D	39.7
5418	Advertising & related services	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
54191	Marketing research & public opinion polling	2	D	D	D	c	D	D
541910	Marketing research & public opinion polling	2	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEWTOWN TOWNSHIP, PA (DELAWARE COUNTY)							
54	**Professional, scientific, & technical services**	**61**	**74 209**	**36 394**	**7 662**	**530**	**13.6**	**23.2**
541	Professional, scientific, & technical services	61	74 209	36 394	7 662	530	13.6	23.2
5411	Legal services	11	5 223	2 293	410	38	43.3	–
54111	Offices of lawyers	11	5 223	2 293	410	38	43.3	–
541110	Offices of lawyers	11	5 223	2 293	410	38	43.3	–
5411101	Offices of lawyers (except legal aid societies)	11	5 223	2 293	410	38	43.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	15 175	11 474	2 641	103	8.2	60.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	15 175	11 474	2 641	103	8.2	60.8
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	7 553	5 457	1 074	81	10.8	–
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	10	22 105	7 996	1 719	129	2.2	–
54151	Computer systems design & related services	10	22 105	7 996	1 719	129	2.2	–
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	12 810	5 608	1 149	79	14.2	58.6
54161	Management consulting services	8	D	D	D	b	D	D
541618	Other management consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	7	3 507	1 213	256	20	7.2	7.4
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
	NEW WILMINGTON, PA							
54	**Professional, scientific, & technical services**	**6**	**989**	**236**	**54**	**18**	**76.7**	**23.3**
541	Professional, scientific, & technical services	6	989	236	54	18	76.7	23.3
	NORRISTOWN, PA							
54	**Professional, scientific, & technical services**	**117**	**89 635**	**33 310**	**7 140**	**834**	**40.5**	**3.2**
541	Professional, scientific, & technical services	117	89 635	33 310	7 140	834	40.5	3.2
5411	Legal services	81	33 895	12 317	2 628	310	28.4	6.2
54111	Offices of lawyers	76	32 558	11 800	2 485	295	28.2	6.1
541110	Offices of lawyers	76	32 558	11 800	2 485	295	28.2	6.1
5411101	Offices of lawyers (except legal aid societies)	76	32 558	11 800	2 485	295	28.2	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
5415	Computer systems design & related services	12	39 612	16 199	3 568	363	39.4	.9
54151	Computer systems design & related services	12	39 612	16 199	3 568	363	39.4	.9
541511	Custom computer programming services	5	8 692	3 233	694	58	14.9	2.7
541512	Computer systems design services	4	D	D	D	e	D	D
5415121	Computer systems integrators	2	D	D	D	e	D	D
541519	Other computer related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	a	D	D
541620	Environmental consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	8	7 286	1 959	342	81	52.9	–
	NORTHAMPTON, PA							
54	**Professional, scientific, & technical services**	**13**	**5 278**	**1 738**	**377**	**73**	**36.6**	**.3**
541	Professional, scientific, & technical services	13	5 278	1 738	377	73	36.6	.3
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
5414	Specialized design services	2	D	D	D	b	D	D
	NORTHAMPTON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**120**	**71 888**	**30 506**	**6 704**	**771**	**31.6**	**10.1**
541	Professional, scientific, & technical services	120	71 888	30 506	6 704	771	31.6	10.1
5411	Legal services	8	D	D	D	b	D	D
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	4 831	1 896	479	84	82.9	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	4 831	1 896	479	84	82.9	.2
5413	Architectural, engineering, & related services	21	16 062	6 882	1 621	176	47.2	42.5
54133	Engineering services	13	8 733	2 845	799	67	77.9	3.1
541330	Engineering services	13	8 733	2 845	799	67	77.9	3.1
54135	Building inspection services	3	D	D	D	b	D	D
541350	Building inspection services	3	D	D	D	b	D	D
5415	Computer systems design & related services	30	5 386	2 820	515	40	82.7	3.7
54151	Computer systems design & related services	30	5 386	2 820	515	40	82.7	3.7
5416	Management, scientific, & technical consulting services	24	6 157	2 611	486	57	51.9	.6
54161	Management consulting services	18	3 981	1 822	298	43	63.4	.9
5418	Advertising & related services	7	D	D	D	e	D	D
54186	Direct mail advertising	1	D	D	D	e	D	D
541860	Direct mail advertising	1	D	D	D	e	D	D

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTH CATASAUQUA, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	NORTH EAST, PA							
54	**Professional, scientific, & technical services**	**11**	**3 657**	**1 832**	**380**	**64**	**69.0**	**–**
541	Professional, scientific, & technical services	11	3 657	1 832	380	64	69.0	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	NORTH FAYETTE TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	NORTH HUNTINGDON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**49**	**12 782**	**5 298**	**1 124**	**196**	**36.4**	**5.6**
541	Professional, scientific, & technical services	49	12 782	5 298	1 124	196	36.4	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 095	530	152	43	53.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 095	530	152	43	53.2	–
5413	Architectural, engineering, & related services	10	3 291	1 337	258	47	15.1	3.2
5416	Management, scientific, & technical consulting services	8	3 278	1 723	336	44	32.4	–
	NORTH LEBANON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**3**	**720**	**261**	**76**	**16**	**D**	**–**
	NORTHUMBERLAND, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	NORTH UNION TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**5**	**3 446**	**1 195**	**312**	**49**	**37.1**	**62.9**
541	Professional, scientific, & technical services	5	3 446	1 195	312	49	37.1	62.9
	NORTH VERSAILLES TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
	NORTH WALES, PA							
54	**Professional, scientific, & technical services**	**20**	**6 490**	**2 371**	**478**	**73**	**63.5**	**5.5**
541	Professional, scientific, & technical services	20	6 490	2 371	478	73	63.5	5.5
5413	Architectural, engineering, & related services	5	2 392	837	187	16	56.9	14.9
	NORTH WHITEHALL TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**9**	**571**	**273**	**74**	**19**	**68.8**	**31.2**
	NORWOOD, PA							
54	**Professional, scientific, & technical services**	**5**	**518**	**124**	**25**	**9**	**37.6**	**5.4**
	OAKMONT, PA							
54	**Professional, scientific, & technical services**	**14**	**2 357**	**685**	**113**	**34**	**47.5**	**36.1**
541	Professional, scientific, & technical services	14	2 357	685	113	34	47.5	36.1
	OHIOVILLE, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	OIL CITY, PA							
54	**Professional, scientific, & technical services**	**15**	**2 971**	**791**	**229**	**77**	**56.4**	**3.0**
541	Professional, scientific, & technical services	15	2 971	791	229	77	56.4	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OLD FORGE, PA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	OLYPHANT, PA							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	c	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	b	D	D
5417102	Research & development in the life sciences	2	D	D	D	b	D	D
	ORWIGSBURG, PA							
54	**Professional, scientific, & technical services**	**11**	**2 591**	**679**	**188**	**42**	**90.4**	**.7**
541	Professional, scientific, & technical services	11	2 591	679	188	42	90.4	.7
	OXFORD, PA							
54	**Professional, scientific, & technical services**	**8**	**1 532**	**509**	**141**	**26**	**8.2**	**46.3**
541	Professional, scientific, & technical services	8	1 532	509	141	26	8.2	46.3
	PALMER TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**27**	**14 518**	**7 448**	**1 640**	**179**	**41.8**	**15.9**
541	Professional, scientific, & technical services	27	14 518	7 448	1 640	179	41.8	15.9
5411	Legal services	8	4 378	2 352	522	40	9.6	52.3
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 818	1 511	301	37	77.6	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 818	1 511	301	37	77.6	.8
5413	Architectural, engineering, & related services	5	4 209	3 050	728	72	8.3	–
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
	PALMERTON, PA							
54	**Professional, scientific, & technical services**	**10**	**2 653**	**981**	**205**	**50**	**60.5**	**–**
541	Professional, scientific, & technical services	10	2 653	981	205	50	60.5	–
	PALMYRA, PA							
54	**Professional, scientific, & technical services**	**10**	**3 307**	**1 517**	**285**	**74**	**44.8**	**–**
541	Professional, scientific, & technical services	10	3 307	1 517	285	74	44.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	PARKESBURG, PA							
54	**Professional, scientific, & technical services**	**4**	**703**	**87**	**25**	**4**	**81.8**	**–**
	PATTON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**9**	**1 458**	**558**	**116**	**19**	**63.3**	**–**
541	Professional, scientific, & technical services	9	1 458	558	116	19	63.3	–
	PEN ARGYL, PA							
54	**Professional, scientific, & technical services**	**7**	**546**	**172**	**54**	**38**	**73.1**	**4.2**
	PENBROOK, PA							
54	**Professional, scientific, & technical services**	**4**	**1 663**	**762**	**162**	**28**	**98.2**	**1.8**
541	Professional, scientific, & technical services	4	1 663	762	162	28	98.2	1.8
	PENN TOWNSHIP, PA (WESTMORELAND COUNTY)							
54	**Professional, scientific, & technical services**	**14**	**7 724**	**2 977**	**652**	**43**	**22.7**	**53.3**
541	Professional, scientific, & technical services	14	7 724	2 977	652	43	22.7	53.3
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	2	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PENN TOWNSHIP, PA (YORK COUNTY)							
54	**Professional, scientific, & technical services**	**4**	**1 033**	**447**	**128**	**23**	**24.7**	**38.4**
541	Professional, scientific, & technical services	4	1 033	447	128	23	24.7	38.4
	PENNDEL, PA							
54	**Professional, scientific, & technical services**	**8**	**2 195**	**475**	**89**	**16**	**82.1**	**8.6**
541	Professional, scientific, & technical services	8	2 195	475	89	16	82.1	8.6
	PENN HILLS TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**63**	**34 252**	**12 013**	**2 492**	**358**	**25.5**	**5.9**
541	Professional, scientific, & technical services	63	34 252	12 013	2 492	358	25.5	5.9
5411	Legal services	7	4 060	2 254	324	39	10.6	1.3
54111	Offices of lawyers	5	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	6 348	3 200	575	76	36.5	1.2
5415	Computer systems design & related services	13	12 320	3 167	786	121	19.3	.8
54151	Computer systems design & related services	13	12 320	3 167	786	121	19.3	.8
541511	Custom computer programming services	5	D	D	D	c	D	D
5418	Advertising & related services	7	5 413	1 220	286	38	3.4	1.8
	PENNSBURG, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	PERKASIE, PA							
54	**Professional, scientific, & technical services**	**17**	**6 458**	**3 138**	**612**	**78**	**12.7**	**1.6**
541	Professional, scientific, & technical services	17	6 458	3 138	612	78	12.7	1.6
5411	Legal services	6	4 245	2 678	481	55	9.0	–
54111	Offices of lawyers	6	4 245	2 678	481	55	9.0	–
541110	Offices of lawyers	6	4 245	2 678	481	55	9.0	–
5411101	Offices of lawyers (except legal aid societies)	6	4 245	2 678	481	55	9.0	–
	PETERS TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**67**	**53 414**	**25 298**	**4 561**	**355**	**17.3**	**1.8**
541	Professional, scientific, & technical services	67	53 414	25 298	4 561	355	17.3	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	8 570	4 069	815	95	38.2	.3
5415	Computer systems design & related services	7	D	D	D	c	D	D
54151	Computer systems design & related services	7	D	D	D	c	D	D
541512	Computer systems design services	4	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	12	5 225	2 203	535	50	30.3	5.5
54161	Management consulting services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHILADELPHIA, PA							
54	**Professional, scientific, & technical services**	**2 444**	**6 317 418**	**2 690 487**	**639 003**	**49 894**	**7.7**	**4.3**
541	Professional, scientific, & technical services	2 444	6 317 418	2 690 487	639 003	49 894	7.7	4.3
5411	Legal services	1 247	2 414 045	954 512	227 805	16 784	10.7	4.4
54111	Offices of lawyers	1 203	2 368 134	938 514	223 896	16 238	10.5	4.5
541110	Offices of lawyers	1 203	2 368 134	938 514	223 896	16 238	10.5	4.5
5411101	Offices of lawyers (except legal aid societies)	1 203	2 368 134	938 514	223 896	16 238	10.5	4.5
54119	Other legal services	44	45 911	15 998	3 909	546	22.4	3.4
541191	Title abstract & settlement offices	26	23 799	7 562	2 038	292	28.5	4.8
541199	All other legal services	18	22 112	8 436	1 871	254	15.9	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	219	650 498	240 783	51 683	6 136	4.0	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	219	650 498	240 783	51 683	6 136	4.0	4.2
541211	Offices of certified public accountants	118	591 109	213 248	44 960	4 454	3.1	1.8
541213	Tax return preparation services	22	6 532	2 893	1 112	755	33.6	.9
541214	Payroll services	13	32 527	15 250	3 540	526	–	32.7
541219	Other accounting services	66	20 330	9 392	2 071	401	28.8	28.1
5413	Architectural, engineering, & related services	239	1 943 422	1 015 868	242 382	17 697	2.6	.3
54131	Architectural services	129	242 073	101 015	21 524	2 235	12.5	.8
541310	Architectural services	129	242 073	101 015	21 524	2 235	12.5	.8
54133	Engineering services	89	1 688 092	909 393	219 831	15 339	1.0	.3
541330	Engineering services	89	1 688 092	909 393	219 831	15 339	1.0	.3
54137	Surveying & mapping (except geophysical) services	6	4 317	1 848	450	54	17.6	–
541370	Surveying & mapping (except geophysical) services	6	4 317	1 848	450	54	17.6	–
5414	Specialized design services	124	79 314	25 130	5 322	646	33.6	3.8
54141	Interior design services	47	41 636	13 748	2 897	350	31.8	2.9
541410	Interior design services	47	41 636	13 748	2 897	350	31.8	2.9
54143	Graphic design services	72	37 002	11 108	2 361	287	35.4	4.4
541430	Graphic design services	72	37 002	11 108	2 361	287	35.4	4.4
5414301	Graphic design services (except commercial art & medical artists)	59	31 133	9 068	1 833	217	30.3	1.6
5414302	Commercial art	12	D	D	D	b	D	D
5415	Computer systems design & related services	101	374 366	73 675	20 674	1 486	2.2	9.1
54151	Computer systems design & related services	101	374 366	73 675	20 674	1 486	2.2	9.1
541511	Custom computer programming services	39	38 157	19 904	4 230	398	11.2	29.5
541512	Computer systems design services	37	D	D	D	f	D	D
5415121	Computer systems integrators	10	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	27	D	D	D	c	D	D
541519	Other computer related services	19	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	241	535 408	256 693	64 574	4 134	8.5	9.4
54161	Management consulting services	201	498 336	242 456	60 868	3 857	7.6	10.0
541611	Administrative management & general management consulting service	89	353 329	167 471	44 663	2 720	6.4	6.3
541612	Human resources & executive search consulting services	68	100 804	56 185	12 152	696	10.7	3.8
5416121	Actuarial consulting	5	D	D	D	c	D	D
5416122	Executive placement services	40	50 859	27 381	5 237	308	15.0	6.5
5416123	Human resources & personnel management consulting	23	D	D	D	e	D	D
541613	Marketing consulting services	32	36 428	14 359	3 183	335	11.3	56.7
541614	Process, physical distribution, & logistics consulting services	11	D	D	D	b	D	D
54162	Environmental consulting services	7	7 938	3 010	633	75	27.0	–
541620	Environmental consulting services	7	7 938	3 010	633	75	27.0	–
54169	Other scientific & technical consulting services	33	29 134	11 227	3 073	202	18.4	2.0
541690	Other scientific & technical consulting services	33	29 134	11 227	3 073	202	18.4	2.0
5417	Scientific research & development services	19	D	D	D	c	D	D
5418	Advertising & related services	164	246 565	95 555	21 015	2 031	23.4	10.8
54181	Advertising agencies	73	140 002	61 598	13 239	1 176	20.0	3.0
541810	Advertising agencies	73	140 002	61 598	13 239	1 176	20.0	3.0
54182	Public relations agencies	22	18 732	10 381	2 303	161	18.1	10.0
541820	Public relations agencies	22	18 732	10 381	2 303	161	18.1	10.0
54184	Media representatives	18	12 237	4 466	1 088	132	8.5	17.5
541840	Media representatives	18	12 237	4 466	1 088	132	8.5	17.5
5418401	Radio & television advertising representatives	17	D	D	D	c	D	D
54185	Display advertising	7	27 105	6 758	1 539	129	6.2	50.1
541850	Display advertising	7	27 105	6 758	1 539	129	6.2	50.1
5418502	Outdoor advertising services	5	D	D	D	c	D	D
54186	Direct mail advertising	11	24 537	6 464	1 394	136	62.8	14.2
541860	Direct mail advertising	11	24 537	6 464	1 394	136	62.8	14.2
54189	Other services related to advertising	24	18 277	3 245	701	114	41.2	2.3
541890	Other services related to advertising	24	18 277	3 245	701	114	41.2	2.3
5418902	Advertising specialties goods distributor	13	14 959	2 108	465	78	39.4	–
5419	Other professional, scientific, & technical services	90	D	D	D	f	D	D
54191	Marketing research & public opinion polling	14	36 087	15 725	2 849	496	5.3	37.0
541910	Marketing research & public opinion polling	14	36 087	15 725	2 849	496	5.3	37.0
54192	Photographic services	63	20 450	6 142	1 348	318	38.4	8.0
541921	Photographic studios, portrait	42	13 583	4 450	935	264	39.1	6.5
541922	Commercial photography	21	6 867	1 692	413	54	37.1	10.8
54199	All other professional, scientific, & technical services	10	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	10	D	D	D	b	D	D
	PHILIPSBURG, PA							
54	**Professional, scientific, & technical services**	**8**	**1 514**	**362**	**109**	**32**	**49.2**	**26.8**
541	Professional, scientific, & technical services	8	1 514	362	109	32	49.2	26.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHOENIXVILLE, PA							
54	**Professional, scientific, & technical services**	**29**	**7 521**	**2 751**	**564**	**75**	**42.9**	**12.2**
541	Professional, scientific, & technical services	29	7 521	2 751	564	75	42.9	12.2
5413	Architectural, engineering, & related services	5	2 249	730	94	12	94.0	6.0
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
	PITCAIRN, PA							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	PITTSBURGH, PA							
54	**Professional, scientific, & technical services**	**1 488**	**2 700 757**	**1 091 718**	**241 719**	**21 926**	**12.0**	**4.7**
541	Professional, scientific, & technical services	1 488	2 700 757	1 091 718	241 719	21 926	12.0	4.7
5411	Legal services	608	948 919	425 338	89 681	7 278	12.0	1.1
54111	Offices of lawyers	588	923 270	415 913	87 829	7 026	12.1	1.0
541110	Offices of lawyers	588	923 270	415 913	87 829	7 026	12.1	1.0
5411101	Offices of lawyers (except legal aid societies)	588	923 270	415 913	87 829	7 026	12.1	1.0
54119	Other legal services	20	25 649	9 425	1 852	252	6.4	3.5
541191	Title abstract & settlement offices	11	D	D	D	c	D	D
541199	All other legal services	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	154	353 832	130 353	29 577	2 968	6.7	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	154	353 832	130 353	29 577	2 968	6.7	3.5
541211	Offices of certified public accountants	115	324 499	117 828	26 503	2 488	4.4	3.4
541213	Tax return preparation services	8	D	D	D	b	D	D
541219	Other accounting services	27	17 034	5 775	1 472	264	21.4	5.1
5413	Architectural, engineering, & related services	200	584 887	216 431	49 589	4 510	10.2	7.0
54131	Architectural services	74	100 630	40 731	7 979	1 015	13.8	.3
541310	Architectural services	74	100 630	40 731	7 979	1 015	13.8	.3
54133	Engineering services	109	471 662	168 896	40 040	3 236	9.5	8.5
541330	Engineering services	109	471 662	168 896	40 040	3 236	9.5	8.5
54138	Testing laboratories	11	10 481	5 581	1 289	217	9.3	.7
541380	Testing laboratories	11	10 481	5 581	1 289	217	9.3	.7
5414	Specialized design services	61	39 733	12 375	3 257	350	24.3	5.2
54141	Interior design services	14	D	D	D	b	D	D
541410	Interior design services	14	D	D	D	b	D	D
54143	Graphic design services	46	30 718	10 279	2 737	276	19.4	6.7
541430	Graphic design services	46	30 718	10 279	2 737	276	19.4	6.7
5414301	Graphic design services (except commercial art & medical artists)	36	23 117	8 079	2 263	219	22.7	8.5
5414302	Commercial art	10	7 601	2 200	474	57	9.4	1.4
5415	Computer systems design & related services	107	279 761	123 002	25 611	2 214	13.9	12.0
54151	Computer systems design & related services	107	279 761	123 002	25 611	2 214	13.9	12.0
541511	Custom computer programming services	45	116 007	66 388	13 164	952	4.8	5.4
541512	Computer systems design services	51	131 585	46 495	10 319	1 055	24.5	20.6
5415121	Computer systems integrators	26	82 727	19 968	4 305	415	4.5	31.5
5415122	Computer systems consultants (except systems integrators)	25	48 858	26 527	6 014	640	58.5	2.0
541519	Other computer related services	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	179	216 985	91 117	20 391	1 958	17.6	6.3
54161	Management consulting services	154	195 865	84 210	18 904	1 808	15.4	4.0
541611	Administrative management & general management consulting service	68	99 208	50 846	11 694	1 130	12.1	2.4
541612	Human resources & executive search consulting services	48	45 923	22 592	4 882	432	22.0	8.2
5416122	Executive placement services	21	17 512	9 800	1 742	218	32.1	1.0
5416123	Human resources & personnel management consulting	21	26 361	11 846	2 902	189	14.3	13.7
541613	Marketing consulting services	27	33 520	4 753	879	121	18.1	4.1
541614	Process, physical distribution, & logistics consulting services	9	D	D	D	c	D	D
54162	Environmental consulting services	8	11 182	2 081	423	51	66.5	32.6
541620	Environmental consulting services	8	11 182	2 081	423	51	66.5	32.6
54169	Other scientific & technical consulting services	17	9 938	4 826	1 064	99	6.5	21.6
541690	Other scientific & technical consulting services	17	9 938	4 826	1 064	99	6.5	21.6
5417	Scientific research & development services	10	D	D	D	c	D	D
5418	Advertising & related services	119	216 192	68 013	15 894	1 793	11.0	5.5
54181	Advertising agencies	60	76 729	35 033	8 300	775	8.9	13.6
541810	Advertising agencies	60	76 729	35 033	8 300	775	8.9	13.6
54182	Public relations agencies	25	22 102	10 718	2 587	239	25.2	–
541820	Public relations agencies	25	22 102	10 718	2 587	239	25.2	–
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D
54186	Direct mail advertising	14	79 684	13 950	3 112	575	8.8	–
541860	Direct mail advertising	14	79 684	13 950	3 112	575	8.8	–
54189	Other services related to advertising	10	10 983	1 801	359	63	25.5	4.2
541890	Other services related to advertising	10	10 983	1 801	359	63	25.5	4.2
5418902	Advertising specialties goods distributor	6	10 027	1 571	299	55	26.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PITTSBURGH, PA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	50	D	D	D	f	D	D
54191	Marketing research & public opinion polling	11	D	D	D	f	D	D
541910	Marketing research & public opinion polling	11	D	D	D	f	D	D
54192	Photographic services	29	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
541922	Commercial photography	17	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	8	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	8	D	D	D	c	D	D
	PITTSTON, PA							
54	**Professional, scientific, & technical services**	**18**	**3 655**	**1 126**	**299**	**57**	**70.6**	**8.4**
541	Professional, scientific, & technical services	18	3 655	1 126	299	57	70.6	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	991	210	60	13	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	991	210	60	13	100.0	–
	PLAINS TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**15**	**6 728**	**1 654**	**388**	**58**	**24.9**	**66.5**
541	Professional, scientific, & technical services	15	6 728	1 654	388	58	24.9	66.5
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	PLEASANT HILLS, PA							
54	**Professional, scientific, & technical services**	**31**	**22 478**	**5 970**	**1 432**	**194**	**12.8**	**8.1**
541	Professional, scientific, & technical services	31	22 478	5 970	1 432	194	12.8	8.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 866	687	206	39	62.1	11.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 866	687	206	39	62.1	11.7
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
54133	Engineering services	3	D	D	D	b	D	D
541330	Engineering services	3	D	D	D	b	D	D
	PLUM, PA							
54	**Professional, scientific, & technical services**	**36**	**49 042**	**15 629**	**3 771**	**297**	**15.4**	**1.0**
541	Professional, scientific, & technical services	36	49 042	15 629	3 771	297	15.4	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 076	367	88	21	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 076	367	88	21	100.0	–
5413	Architectural, engineering, & related services	11	42 725	13 646	3 330	225	9.7	.1
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5414	Specialized design services	4	2 253	378	159	17	37.2	1.6
54143	Graphic design services	4	2 253	378	159	17	37.2	1.6
541430	Graphic design services	4	2 253	378	159	17	37.2	1.6
	PLYMOUTH, PA							
54	**Professional, scientific, & technical services**	**5**	**1 967**	**491**	**128**	**33**	**43.3**	**–**
541	Professional, scientific, & technical services	5	1 967	491	128	33	43.3	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PLYMOUTH TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**93**	**251 687**	**80 498**	**18 560**	**1 708**	**8.3**	**12.5**
541	Professional, scientific, & technical services	93	251 687	80 498	18 560	1 708	8.3	12.5
5411	Legal services	22	17 227	9 809	2 026	151	28.5	1.3
54111	Offices of lawyers	21	D	D	D	c	D	D
541110	Offices of lawyers	21	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	9 720	6 710	1 123	151	16.7	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	9 720	6 710	1 123	151	16.7	.1
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	24 106	10 591	3 068	203	4.2	2.2
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	3	D	D	D	b	D	D
5415	Computer systems design & related services	13	40 425	9 195	2 289	206	4.1	1.6
54151	Computer systems design & related services	13	40 425	9 195	2 289	206	4.1	1.6
541512	Computer systems design services	6	D	D	D	c	D	D
5415121	Computer systems integrators	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	15	40 321	16 582	3 642	316	7.5	6.2
54161	Management consulting services	13	D	D	D	e	D	D
541611	Administrative management & general management consulting service	7	36 004	14 375	3 146	268	5.9	5.5
5417	Scientific research & development services	1	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	e	D	D
5417102	Research & development in the life sciences	1	D	D	D	e	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	c	D	D
54191	Marketing research & public opinion polling	6	32 671	6 687	2 010	184	4.6	81.0
541910	Marketing research & public opinion polling	6	32 671	6 687	2 010	184	4.6	81.0
	PORTAGE, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	POTTSTOWN, PA							
54	**Professional, scientific, & technical services**	**49**	**24 759**	**10 500**	**2 307**	**294**	**36.3**	**1.7**
541	Professional, scientific, & technical services	49	24 759	10 500	2 307	294	36.3	1.7
5411	Legal services	18	8 823	4 121	824	97	28.3	–
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 367	461	114	16	30.9	25.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 367	461	114	16	30.9	25.3
5413	Architectural, engineering, & related services	10	4 646	2 433	541	59	69.1	–
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	6	6 112	2 197	557	81	21.5	1.2
54161	Management consulting services	5	D	D	D	b	D	D
541613	Marketing consulting services	1	D	D	D	b	D	D
	POTTSVILLE, PA							
54	**Professional, scientific, & technical services**	**43**	**20 497**	**9 038**	**1 940**	**305**	**26.2**	**3.9**
541	Professional, scientific, & technical services	43	20 497	9 038	1 940	305	26.2	3.9
5411	Legal services	23	10 872	4 292	862	136	28.4	3.3
54111	Offices of lawyers	21	D	D	D	c	D	D
541110	Offices of lawyers	21	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	5 429	2 523	598	63	29.5	4.8
	PROSPECT PARK, PA							
54	**Professional, scientific, & technical services**	**6**	**1 390**	**351**	**81**	**14**	**89.9**	**10.1**
541	Professional, scientific, & technical services	6	1 390	351	81	14	89.9	10.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PUNXSUTAWNEY, PA							
54	**Professional, scientific, & technical services**	**16**	**4 310**	**1 549**	**228**	**66**	**39.7**	**3.5**
541	Professional, scientific, & technical services	16	4 310	1 549	228	66	39.7	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	QUAKERTOWN, PA							
54	**Professional, scientific, & technical services**	**30**	**10 651**	**5 053**	**1 148**	**127**	**49.4**	**4.3**
541	Professional, scientific, & technical services	30	10 651	5 053	1 148	127	49.4	4.3
5411	Legal services	11	3 268	1 210	260	27	25.8	10.3
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 539	1 321	295	39	40.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 539	1 321	295	39	40.3	–
5413	Architectural, engineering, & related services	4	3 485	2 033	454	45	66.2	–
	RADNOR TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**240**	**1 029 960**	**349 031**	**90 925**	**5 692**	**5.2**	**5.2**
541	Professional, scientific, & technical services	240	1 029 960	349 031	90 925	5 692	5.2	5.2
5411	Legal services	36	26 417	11 721	1 712	142	13.5	13.5
54111	Offices of lawyers	33	24 836	11 177	1 569	129	14.4	10.4
541110	Offices of lawyers	33	24 836	11 177	1 569	129	14.4	10.4
5411101	Offices of lawyers (except legal aid societies)	33	24 836	11 177	1 569	129	14.4	10.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	63 982	17 218	5 794	421	2.9	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	63 982	17 218	5 794	421	2.9	3.1
541211	Offices of certified public accountants	18	61 535	16 055	5 646	406	2.5	.4
541219	Other accounting services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	20	33 107	12 253	2 263	185	14.7	22.6
54133	Engineering services	15	28 562	10 797	2 034	153	9.8	26.2
541330	Engineering services	15	28 562	10 797	2 034	153	9.8	26.2
5414	Specialized design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	45	231 530	110 943	26 280	1 858	1.1	8.5
54151	Computer systems design & related services	45	231 530	110 943	26 280	1 858	1.1	8.5
541511	Custom computer programming services	20	112 791	60 889	13 464	1 079	1.4	13.0
541512	Computer systems design services	13	D	D	D	f	D	D
5415121	Computer systems integrators	4	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	9	31 732	20 189	4 289	292	.7	3.7
541519	Other computer related services	10	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	73	585 728	170 077	48 461	2 591	4.2	.8
54161	Management consulting services	61	578 378	165 008	47 464	2 476	4.0	.6
541611	Administrative management & general management consulting service	26	D	D	D	g	D	D
541612	Human resources & executive search consulting services	20	D	D	D	c	D	D
5416121	Actuarial consulting	3	D	D	D	b	D	D
5416122	Executive placement services	13	6 207	2 522	440	52	67.6	2.5
541613	Marketing consulting services	9	D	D	D	b	D	D
54169	Other scientific & technical consulting services	6	4 029	3 290	701	81	11.7	13.8
541690	Other scientific & technical consulting services	6	4 029	3 290	701	81	11.7	13.8
5417	Scientific research & development services	10	41 718	14 140	3 515	279	4.1	1.8
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	e	D	D
5417102	Research & development in the life sciences	6	D	D	D	c	D	D
5418	Advertising & related services	25	45 466	12 245	2 811	199	30.3	33.5
54184	Media representatives	1	D	D	D	a	D	D
541840	Media representatives	1	D	D	D	a	D	D
5418402	Publishers' advertising representatives	1	D	D	D	a	D	D
54186	Direct mail advertising	8	20 355	6 310	1 345	104	48.2	–
541860	Direct mail advertising	8	20 355	6 310	1 345	104	48.2	–
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	READING, PA							
54	**Professional, scientific, & technical services**	**132**	**88 627**	**46 204**	**8 209**	**925**	**24.8**	**5.5**
541	Professional, scientific, & technical services	132	88 627	46 204	8 209	925	24.8	5.5
5411	Legal services	69	50 383	27 879	4 470	477	24.5	.1
54111	Offices of lawyers	65	49 437	27 483	4 374	462	24.9	.1
541110	Offices of lawyers	65	49 437	27 483	4 374	462	24.9	.1
5411101	Offices of lawyers (except legal aid societies)	65	49 437	27 483	4 374	462	24.9	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	7 053	4 938	1 068	109	16.6	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	7 053	4 938	1 068	109	16.6	2.4
541211	Offices of certified public accountants	9	6 857	4 822	1 037	100	14.9	1.7
5413	Architectural, engineering, & related services	19	14 266	7 154	1 628	192	18.6	–
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	6	3 935	1 377	274	35	7.0	29.1
54151	Computer systems design & related services	6	3 935	1 377	274	35	7.0	29.1
5416	Management, scientific, & technical consulting services	11	5 523	2 514	296	37	39.8	53.9
54161	Management consulting services	6	4 727	2 080	186	24	35.1	60.0
5418	Advertising & related services	10	4 448	1 318	292	35	68.4	6.3
	RED LION, PA							
54	**Professional, scientific, & technical services**	**8**	**2 976**	**1 253**	**294**	**50**	**100.0**	**–**
541	Professional, scientific, & technical services	8	2 976	1 253	294	50	100.0	–
5418	Advertising & related services	2	D	D	D	b	D	D
	REYNOLDSVILLE, PA							
54	**Professional, scientific, & technical services**	**6**	**1 652**	**432**	**106**	**22**	**68.2**	**–**
541	Professional, scientific, & technical services	6	1 652	432	106	22	68.2	–
	RICHLAND TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**19**	**21 055**	**9 324**	**2 024**	**255**	**7.3**	**1.2**
541	Professional, scientific, & technical services	19	21 055	9 324	2 024	255	7.3	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	c	D	D
54133	Engineering services	3	D	D	D	c	D	D
541330	Engineering services	3	D	D	D	c	D	D
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
	RIDGWAY, PA							
54	**Professional, scientific, & technical services**	**13**	**1 988**	**601**	**149**	**44**	**85.4**	**7.9**
541	Professional, scientific, & technical services	13	1 988	601	149	44	85.4	7.9
	RIDLEY TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**28**	**13 425**	**4 476**	**736**	**132**	**42.1**	**9.2**
541	Professional, scientific, & technical services	28	13 425	4 476	736	132	42.1	9.2
5411	Legal services	10	2 925	755	125	31	59.8	19.0
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
54161	Management consulting services	1	D	D	D	b	D	D
541611	Administrative management & general management consulting service	1	D	D	D	b	D	D
	RIDLEY PARK, PA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	a	D	D
	ROARING SPRING, PA							
54	**Professional, scientific, & technical services**	**6**	**1 524**	**360**	**88**	**32**	**33.3**	**–**
541	Professional, scientific, & technical services	6	1 524	360	88	32	33.3	–
	ROBINSON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**12**	**5 607**	**1 202**	**287**	**41**	**95.4**	**4.6**
541	Professional, scientific, & technical services	12	5 607	1 202	287	41	95.4	4.6
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROCHESTER, PA							
54	**Professional, scientific, & technical services**	**10**	**2 311**	**1 014**	**208**	**35**	**52.1**	**7.5**
541	Professional, scientific, & technical services	10	2 311	1 014	208	35	52.1	7.5
	ROCKLEDGE, PA							
54	**Professional, scientific, & technical services**	**10**	**4 297**	**2 159**	**380**	**55**	**33.6**	**–**
541	Professional, scientific, & technical services	10	4 297	2 159	380	55	33.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
	ROSS TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**93**	**49 716**	**19 408**	**4 424**	**867**	**28.5**	**7.3**
541	Professional, scientific, & technical services	93	49 716	19 408	4 424	867	28.5	7.3
5411	Legal services	16	8 406	3 317	532	70	54.4	7.7
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	6 638	2 914	842	335	22.7	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	6 638	2 914	842	335	22.7	10.3
541211	Offices of certified public accountants	11	D	D	D	b	D	D
541213	Tax return preparation services	1	D	D	D	e	D	D
5413	Architectural, engineering, & related services	18	14 494	4 150	842	141	16.0	3.0
54133	Engineering services	13	12 307	3 162	615	103	15.1	3.6
541330	Engineering services	13	12 307	3 162	615	103	15.1	3.6
5414	Specialized design services	6	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	16	D	D	D	c	D	D
54161	Management consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	b	D	D
	ROSTRAVER TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**12**	**7 367**	**2 245**	**461**	**67**	**58.7**	**–**
541	Professional, scientific, & technical services	12	7 367	2 245	461	67	58.7	–
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
	ROYERSFORD, PA							
54	**Professional, scientific, & technical services**	**7**	**3 174**	**1 425**	**263**	**32**	**33.7**	**–**
541	Professional, scientific, & technical services	7	3 174	1 425	263	32	33.7	–
5418	Advertising & related services	2	D	D	D	a	D	D
	ST. CLAIR, PA							
54	**Professional, scientific, & technical services**	**5**	**236**	**33**	**7**	**4**	**100.0**	**–**
	ST. MARYS, PA							
54	**Professional, scientific, & technical services**	**24**	**4 739**	**1 429**	**241**	**74**	**60.8**	**23.8**
541	Professional, scientific, & technical services	24	4 739	1 429	241	74	60.8	23.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	SALISBURY TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**41**	**22 212**	**9 945**	**2 236**	**296**	**15.0**	**5.9**
541	Professional, scientific, & technical services	41	22 212	9 945	2 236	296	15.0	5.9
5411	Legal services	3	D	D	D	b	D	D
54111	Offices of lawyers	3	D	D	D	b	D	D
541110	Offices of lawyers	3	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 257	1 382	359	71	37.9	14.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 257	1 382	359	71	37.9	14.7
5413	Architectural, engineering, & related services	6	3 021	1 621	424	46	9.3	–
5416	Management, scientific, & technical consulting services	8	7 349	3 213	683	95	7.2	9.4
54161	Management consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	4	1 932	785	210	26	–	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAYRE, PA							
54	**Professional, scientific, & technical services**	**10**	**2 710**	**909**	**235**	**84**	**77.7**	**5.0**
541	Professional, scientific, & technical services	10	2 710	909	235	84	77.7	5.0
	SCHUYLKILL HAVEN, PA							
54	**Professional, scientific, & technical services**	**5**	**1 447**	**620**	**158**	**17**	**34.3**	**–**
541	Professional, scientific, & technical services	5	1 447	620	158	17	34.3	–
	SCOTT TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**31**	**28 863**	**6 019**	**1 243**	**154**	**11.5**	**6.6**
541	Professional, scientific, & technical services	31	28 863	6 019	1 243	154	11.5	6.6
5413	Architectural, engineering, & related services	11	22 439	3 102	654	65	11.1	–
54133	Engineering services	6	D	D	D	b	D	D
541330	Engineering services	6	D	D	D	b	D	D
	SCOTTDALE, PA							
54	**Professional, scientific, & technical services**	**8**	**2 071**	**986**	**200**	**37**	**36.8**	**–**
541	Professional, scientific, & technical services	8	2 071	986	200	37	36.8	–
	SCRANTON, PA							
54	**Professional, scientific, & technical services**	**188**	**118 738**	**42 931**	**9 767**	**1 235**	**36.1**	**5.3**
541	Professional, scientific, & technical services	188	118 738	42 931	9 767	1 235	36.1	5.3
5411	Legal services	112	65 745	27 007	6 304	681	30.3	4.0
54111	Offices of lawyers	110	D	D	D	f	D	D
541110	Offices of lawyers	110	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	110	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	16 826	3 940	917	143	31.0	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	16 826	3 940	917	143	31.0	4.0
541211	Offices of certified public accountants	11	13 308	3 139	708	89	12.7	5.0
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	10 587	4 549	941	139	70.3	–
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	3 733	1 600	230	42	43.9	33.7
54161	Management consulting services	9	3 733	1 600	230	42	43.9	33.7
5418	Advertising & related services	18	18 048	4 800	1 104	171	39.7	6.7
54189	Other services related to advertising	4	7 438	1 384	241	38	96.2	3.8
541890	Other services related to advertising	4	7 438	1 384	241	38	96.2	3.8
	SELINSGROVE, PA							
54	**Professional, scientific, & technical services**	**13**	**3 568**	**1 410**	**320**	**65**	**58.8**	**4.9**
541	Professional, scientific, & technical services	13	3 568	1 410	320	65	58.8	4.9
	SELLERSVILLE, PA							
54	**Professional, scientific, & technical services**	**8**	**3 838**	**1 310**	**300**	**27**	**65.9**	**3.8**
541	Professional, scientific, & technical services	8	3 838	1 310	300	27	65.9	3.8
	SEWICKLEY, PA							
54	**Professional, scientific, & technical services**	**37**	**13 725**	**5 055**	**955**	**149**	**56.2**	**7.8**
541	Professional, scientific, & technical services	37	13 725	5 055	955	149	56.2	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 179	435	104	19	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 179	435	104	19	100.0	–
5413	Architectural, engineering, & related services	9	2 895	1 541	197	26	45.2	20.1
5416	Management, scientific, & technical consulting services	12	3 838	1 448	251	36	64.9	.9
54161	Management consulting services	9	3 368	1 179	197	28	60.0	1.0
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
	SHALER TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**34**	**9 327**	**2 831**	**562**	**96**	**57.5**	**5.9**
541	Professional, scientific, & technical services	34	9 327	2 831	562	96	57.5	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 985	578	168	22	34.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 985	578	168	22	34.5	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHAMOKIN, PA							
54	**Professional, scientific, & technical services**	**16**	**3 120**	**810**	**167**	**57**	**65.0**	**9.3**
541	Professional, scientific, & technical services	16	3 120	810	167	57	65.0	9.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	SHARON, PA							
54	**Professional, scientific, & technical services**	**35**	**20 028**	**7 927**	**1 833**	**288**	**12.0**	**12.6**
541	Professional, scientific, & technical services	35	20 028	7 927	1 833	288	12.0	12.6
5411	Legal services	13	5 758	1 556	351	69	30.1	9.9
54111	Offices of lawyers	13	5 758	1 556	351	69	30.1	9.9
541110	Offices of lawyers	13	5 758	1 556	351	69	30.1	9.9
5411101	Offices of lawyers (except legal aid societies)	13	5 758	1 556	351	69	30.1	9.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	4 514	1 694	432	96	2.5	10.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	4 514	1 694	432	96	2.5	10.9
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	SHARON HILL, PA							
54	**Professional, scientific, & technical services**	**8**	**17 500**	**7 812**	**2 198**	**274**	**50.9**	**16.4**
541	Professional, scientific, & technical services	8	17 500	7 812	2 198	274	50.9	16.4
5413	Architectural, engineering, & related services	3	1 464	622	129	20	D	60.9
5414	Specialized design services	2	D	D	D	c	D	D
54142	Industrial design services	1	D	D	D	c	D	D
541420	Industrial design services	1	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
54192	Photographic services	1	D	D	D	b	D	D
541921	Photographic studios, portrait	1	D	D	D	b	D	D
	SHARPSBURG, PA							
54	**Professional, scientific, & technical services**	**13**	**9 959**	**3 212**	**663**	**239**	**66.9**	**16.0**
541	Professional, scientific, & technical services	13	9 959	3 212	663	239	66.9	16.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	6	7 194	2 004	420	46	70.1	6.3
	SHARPSVILLE, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SHENANDOAH, PA							
54	**Professional, scientific, & technical services**	**7**	**984**	**339**	**68**	**16**	**81.4**	**–**
541	Professional, scientific, & technical services	7	984	339	68	16	81.4	–
	SHILLINGTON, PA							
54	**Professional, scientific, & technical services**	**26**	**13 338**	**5 636**	**1 227**	**128**	**28.1**	**7.8**
541	Professional, scientific, & technical services	26	13 338	5 636	1 227	128	28.1	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 440	620	154	22	47.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 440	620	154	22	47.6	–
5413	Architectural, engineering, & related services	7	7 537	3 388	817	69	30.3	9.8
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
	SHIPPENSBURG, PA *							
54	**Professional, scientific, & technical services**	**10**	**1 636**	**567**	**150**	**43**	**48.5**	**–**
541	Professional, scientific, & technical services	10	1 636	567	150	43	48.5	–
	SHIPPENSBURG, PA (CUMBERLAND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	SHIPPENSBURG, PA (FRANKLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHREWSBURY, PA							
54	**Professional, scientific, & technical services**	**5**	**751**	**247**	**45**	**11**	**63.1**	**18.6**
	SLATINGTON, PA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
	SLIPPERY ROCK, PA							
54	**Professional, scientific, & technical services**	**4**	**432**	**130**	**23**	**13**	**45.4**	**54.6**
	SOMERSET, PA							
54	**Professional, scientific, & technical services**	**45**	**15 599**	**4 610**	**1 117**	**239**	**25.0**	**1.9**
541	Professional, scientific, & technical services	45	15 599	4 610	1 117	239	25.0	1.9
5411	Legal services	28	5 925	1 371	304	80	31.4	5.0
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 158	824	239	48	48.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 158	824	239	48	48.6	–
5413	Architectural, engineering, & related services	4	D	D	D	c	D	D
	SOMERSET TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**7**	**4 437**	**2 104**	**488**	**106**	**12.6**	**20.5**
541	Professional, scientific, & technical services	7	4 437	2 104	488	106	12.6	20.5
5413	Architectural, engineering, & related services	3	3 829	1 855	421	89	–	22.5
	SOUDERTON, PA							
54	**Professional, scientific, & technical services**	**14**	**6 435**	**2 423**	**528**	**63**	**35.6**	**3.6**
541	Professional, scientific, & technical services	14	6 435	2 423	528	63	35.6	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	3 471	1 689	354	31	26.8	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	3 471	1 689	354	31	26.8	6.7
	SOUTH FAYETTE TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**11**	**4 125**	**1 511**	**280**	**36**	**73.6**	**4.5**
541	Professional, scientific, & technical services	11	4 125	1 511	280	36	73.6	4.5
5413	Architectural, engineering, & related services	4	2 125	931	193	20	74.1	–
	SOUTH MIDDLETON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**6**	**643**	**240**	**53**	**9**	**97.5**	**2.5**
	SOUTH PARK TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**15**	**2 882**	**988**	**176**	**49**	**89.2**	**9.6**
541	Professional, scientific, & technical services	15	2 882	988	176	49	89.2	9.6
	SOUTH UNION TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
54186	Direct mail advertising	1	D	D	D	b	D	D
541860	Direct mail advertising	1	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTH WHITEHALL TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**79**	**86 119**	**36 664**	**8 159**	**779**	**32.3**	**3.9**
541	Professional, scientific, & technical services	79	86 119	36 664	8 159	779	32.3	3.9
5411	Legal services	29	10 742	3 158	712	103	46.8	.5
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	7 676	4 662	1 095	165	20.2	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	7 676	4 662	1 095	165	20.2	4.3
541211	Offices of certified public accountants	8	4 217	2 050	447	48	18.6	–
541219	Other accounting services	5	3 459	2 612	648	117	22.2	9.5
5415	Computer systems design & related services	8	D	D	D	e	D	D
54151	Computer systems design & related services	8	D	D	D	e	D	D
541511	Custom computer programming services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	16	6 846	3 640	889	78	9.8	42.2
54161	Management consulting services	12	6 443	3 416	832	72	4.2	44.9
5418	Advertising & related services	5	32 069	8 136	1 588	157	58.2	–
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	b	D	D
	SOUTH WILLIAMSPORT, PA							
54	**Professional, scientific, & technical services**	**5**	**5 385**	**2 057**	**360**	**24**	**3.0**	**3.4**
541	Professional, scientific, & technical services	5	5 385	2 057	360	24	3.0	3.4
5418	Advertising & related services	3	D	D	D	a	D	D
	SPRING TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**27**	**12 436**	**6 258**	**1 349**	**146**	**19.6**	**6.0**
541	Professional, scientific, & technical services	27	12 436	6 258	1 349	146	19.6	6.0
5411	Legal services	2	D	D	D	b	D	D
54111	Offices of lawyers	2	D	D	D	b	D	D
541110	Offices of lawyers	2	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	4 777	2 059	582	58	17.6	11.4
	SPRING CITY, PA							
54	**Professional, scientific, & technical services**	**11**	**5 793**	**3 104**	**694**	**67**	**7.6**	**–**
541	Professional, scientific, & technical services	11	5 793	3 104	694	67	7.6	–
	SPRINGDALE, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SPRINGETTSBURY TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**55**	**42 322**	**19 594**	**4 058**	**446**	**17.7**	**23.5**
541	Professional, scientific, & technical services	55	42 322	19 594	4 058	446	17.7	23.5
5411	Legal services	10	5 291	1 979	392	62	22.4	.6
54111	Offices of lawyers	7	4 540	1 692	326	47	23.4	.7
541110	Offices of lawyers	7	4 540	1 692	326	47	23.4	.7
5411101	Offices of lawyers (except legal aid societies)	7	4 540	1 692	326	47	23.4	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	4 747	2 753	661	56	5.0	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	4 747	2 753	661	56	5.0	.8
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	25 169	12 198	2 523	249	8.3	38.7
54133	Engineering services	10	15 087	8 456	1 614	152	10.8	26.8
541330	Engineering services	10	15 087	8 456	1 614	152	10.8	26.8
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D

See footnotes at end of table.

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	SPRINGFIELD TOWNSHIP, PA (DELAWARE COUNTY)							
54	**Professional, scientific, & technical services**	**68**	**56 380**	**19 571**	**4 356**	**731**	**31.1**	**2.6**
541	Professional, scientific, & technical services	68	56 380	19 571	4 356	731	31.1	2.6
5411	Legal services	11	5 072	1 229	268	36	41.6	–
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	5 475	1 807	572	264	49.2	13.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	5 475	1 807	572	264	49.2	13.7
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5415	Computer systems design & related services	17	19 364	6 100	1 202	134	17.5	.4
54151	Computer systems design & related services	17	19 364	6 100	1 202	134	17.5	.4
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	18 923	7 397	1 715	127	31.0	3.2
54161	Management consulting services	8	D	D	D	b	D	D
541611	Administrative management & general management consulting service	3	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	4 032	1 562	302	118	–	–
54192	Photographic services	3	D	D	D	a	D	D
541921	Photographic studios, portrait	3	D	D	D	a	D	D
	SPRINGFIELD TOWNSHIP, PA (MONTGOMERY COUNTY)							
54	**Professional, scientific, & technical services**	**47**	**21 180**	**7 799**	**1 446**	**156**	**64.8**	**5.5**
541	Professional, scientific, & technical services	47	21 180	7 799	1 446	156	64.8	5.5
5411	Legal services	6	5 737	1 526	377	38	100.0	–
54111	Offices of lawyers	6	5 737	1 526	377	38	100.0	–
541110	Offices of lawyers	6	5 737	1 526	377	38	100.0	–
5411101	Offices of lawyers (except legal aid societies)	6	5 737	1 526	377	38	100.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5415	Computer systems design & related services	7	3 858	1 935	165	12	68.4	28.5
54151	Computer systems design & related services	7	3 858	1 935	165	12	68.4	28.5
5418	Advertising & related services	8	4 589	1 378	282	20	31.3	–
54189	Other services related to advertising	5	3 972	1 052	205	12	33.3	–
541890	Other services related to advertising	5	3 972	1 052	205	12	33.3	–
	SPRING GARDEN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**23**	**9 190**	**2 784**	**622**	**120**	**51.3**	**.9**
541	Professional, scientific, & technical services	23	9 190	2 784	622	120	51.3	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 443	929	223	45	38.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 443	929	223	45	38.6	–
5413	Architectural, engineering, & related services	7	4 127	1 015	201	31	72.4	.2
	STATE COLLEGE, PA							
54	**Professional, scientific, & technical services**	**100**	**84 610**	**38 624**	**8 066**	**1 160**	**27.7**	**8.7**
541	Professional, scientific, & technical services	100	84 610	38 624	8 066	1 160	27.7	8.7
5411	Legal services	22	12 985	6 305	974	123	21.0	3.1
54111	Offices of lawyers	22	12 985	6 305	974	123	21.0	3.1
541110	Offices of lawyers	22	12 985	6 305	974	123	21.0	3.1
5411101	Offices of lawyers (except legal aid societies)	22	12 985	6 305	974	123	21.0	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	c	D	D
541219	Other accounting services	4	3 257	1 644	294	58	57.3	–
5413	Architectural, engineering, & related services	24	21 159	10 300	2 514	287	24.3	4.7
54133	Engineering services	20	D	D	D	c	D	D
541330	Engineering services	20	D	D	D	c	D	D
54138	Testing laboratories	1	D	D	D	b	D	D
541380	Testing laboratories	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	24 578	12 049	2 382	397	12.0	.2
54161	Management consulting services	13	D	D	D	b	D	D
541612	Human resources & executive search consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	1	D	D	D	e	D	D
541690	Other scientific & technical consulting services	1	D	D	D	e	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	STEELTON, PA							
54	**Professional, scientific, & technical services**	**6**	**1 684**	**398**	**104**	**17**	**38.6**	**–**
541	Professional, scientific, & technical services	6	1 684	398	104	17	38.6	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	STRASBURG, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	STROUD TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**7**	**930**	**313**	**83**	**16**	**48.0**	**38.8**
541	Professional, scientific, & technical services	7	930	313	83	16	48.0	38.8
	STROUDSBURG, PA							
54	**Professional, scientific, & technical services**	**86**	**41 506**	**17 754**	**3 792**	**610**	**17.6**	**14.6**
541	Professional, scientific, & technical services	86	41 506	17 754	3 792	610	17.6	14.6
5411	Legal services	50	15 898	6 066	1 377	222	23.7	7.0
54111	Offices of lawyers	42	14 252	5 279	1 194	188	25.6	6.6
541110	Offices of lawyers	42	14 252	5 279	1 194	188	25.6	6.6
5411101	Offices of lawyers (except legal aid societies)	42	14 252	5 279	1 194	188	25.6	6.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 126	1 726	460	116	45.1	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 126	1 726	460	116	45.1	5.6
541219	Other accounting services	3	D	D	D	b	D	D
5415	Computer systems design & related services	7	16 537	8 524	1 847	241	2.1	9.0
54151	Computer systems design & related services	7	16 537	8 524	1 847	241	2.1	9.0
541512	Computer systems design services	5	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	4	3 647	958	40	6	17.8	82.2
54161	Management consulting services	4	3 647	958	40	6	17.8	82.2
	SUGARCREEK, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SUMMIT HILL, PA							
54	**Professional, scientific, & technical services**	**4**	**659**	**223**	**48**	**10**	**68.1**	**–**
	SUNBURY, PA							
54	**Professional, scientific, & technical services**	**22**	**10 726**	**2 948**	**734**	**153**	**68.1**	**1.1**
541	Professional, scientific, & technical services	22	10 726	2 948	734	153	68.1	1.1
5411	Legal services	6	3 394	869	199	36	31.6	–
54111	Offices of lawyers	6	3 394	869	199	36	31.6	–
541110	Offices of lawyers	6	3 394	869	199	36	31.6	–
5411101	Offices of lawyers (except legal aid societies)	6	3 394	869	199	36	31.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 240	800	214	59	84.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 240	800	214	59	84.8	–
5418	Advertising & related services	1	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
	SUSQUEHANNA TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**66**	**74 222**	**39 842**	**7 989**	**876**	**13.4**	**2.9**
541	Professional, scientific, & technical services	66	74 222	39 842	7 989	876	13.4	2.9
5411	Legal services	17	21 441	12 729	2 006	206	3.9	.5
54111	Offices of lawyers	17	21 441	12 729	2 006	206	3.9	.5
541110	Offices of lawyers	17	21 441	12 729	2 006	206	3.9	.5
5411101	Offices of lawyers (except legal aid societies)	17	21 441	12 729	2 006	206	3.9	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	11 056	5 046	1 143	197	24.0	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	11 056	5 046	1 143	197	24.0	11.1
541211	Offices of certified public accountants	13	D	D	D	c	D	D
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	9 634	4 231	953	96	28.9	5.0
54133	Engineering services	5	D	D	D	b	D	D
541330	Engineering services	5	D	D	D	b	D	D
5415	Computer systems design & related services	7	D	D	D	c	D	D
54151	Computer systems design & related services	7	D	D	D	c	D	D
541511	Custom computer programming services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	12	10 372	5 863	1 358	90	14.3	2.8
54161	Management consulting services	9	7 780	4 683	1 075	75	19.1	.6
541612	Human resources & executive search consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SWARTHMORE, PA							
54	**Professional, scientific, & technical services**	**24**	**5 621**	**1 595**	**336**	**63**	**61.3**	**12.5**
541	Professional, scientific, & technical services	24	5 621	1 595	336	63	61.3	12.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 340	542	122	23	85.4	14.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 340	542	122	23	85.4	14.6
5414	Specialized design services	2	D	D	D	a	D	D
	SWATARA TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**26**	**69 378**	**21 530**	**5 333**	**511**	**3.1**	**4.0**
541	Professional, scientific, & technical services	26	69 378	21 530	5 333	511	3.1	4.0
5413	Architectural, engineering, & related services	5	8 920	4 251	1 114	129	7.5	–
5415	Computer systems design & related services	4	D	D	D	c	D	D
54151	Computer systems design & related services	4	D	D	D	c	D	D
541512	Computer systems design services	2	D	D	D	c	D	D
5415121	Computer systems integrators	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	6	13 271	4 320	1 031	119	2.3	.8
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	SWISSVALE, PA							
54	**Professional, scientific, & technical services**	**19**	**9 868**	**4 148**	**736**	**133**	**57.5**	**–**
541	Professional, scientific, & technical services	19	9 868	4 148	736	133	57.5	–
5413	Architectural, engineering, & related services	5	5 626	2 417	434	74	50.3	–
	TAMAQUA, PA							
54	**Professional, scientific, & technical services**	**10**	**1 779**	**319**	**91**	**34**	**61.0**	**3.0**
541	Professional, scientific, & technical services	10	1 779	319	91	34	61.0	3.0
	TARENTUM, PA							
54	**Professional, scientific, & technical services**	**12**	**2 585**	**798**	**234**	**53**	**37.9**	**15.3**
541	Professional, scientific, & technical services	12	2 585	798	234	53	37.9	15.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
541219	Other accounting services	1	D	D	D	b	D	D
	TAYLOR, PA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
54161	Management consulting services	1	D	D	D	b	D	D
541618	Other management consulting services	1	D	D	D	b	D	D
	TELFORD, PA *							
54	**Professional, scientific, & technical services**	**13**	**5 861**	**2 737**	**696**	**83**	**50.9**	**–**
541	Professional, scientific, & technical services	13	5 861	2 737	696	83	50.9	–
5413	Architectural, engineering, & related services	6	3 570	1 714	421	48	30.4	–
	TELFORD, PA (BUCKS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**2 139**	**1 073**	**298**	**46**	**–**	**–**
541	Professional, scientific, & technical services	3	2 139	1 073	298	46	–	–
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	TELFORD, PA (MONTGOMERY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**10**	**3 722**	**1 664**	**398**	**37**	**80.2**	**–**
541	Professional, scientific, & technical services	10	3 722	1 664	398	37	80.2	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	THROOP, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	TITUSVILLE, PA							
54	**Professional, scientific, & technical services**	**13**	**2 287**	**621**	**160**	**44**	**60.7**	**11.6**
541	Professional, scientific, & technical services	13	2 287	621	160	44	60.7	11.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TOWAMENCIN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**28**	**10 507**	**3 816**	**902**	**126**	**57.1**	**2.6**
541	Professional, scientific, & technical services	28	10 507	3 816	902	126	57.1	2.6
5413	Architectural, engineering, & related services	8	4 967	2 190	582	66	59.7	–
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
54192	Photographic services	1	D	D	D	b	D	D
541921	Photographic studios, portrait	1	D	D	D	b	D	D
	TOWANDA, PA							
54	**Professional, scientific, & technical services**	**20**	**6 353**	**1 903**	**425**	**95**	**62.8**	**12.7**
541	Professional, scientific, & technical services	20	6 353	1 903	425	95	62.8	12.7
5413	Architectural, engineering, & related services	5	3 114	836	195	34	100.0	–
	TRAFFORD, PA *							
54	**Professional, scientific, & technical services**	**6**	**1 141**	**698**	**256**	**12**	**79.3**	**.4**
541	Professional, scientific, & technical services	6	1 141	698	256	12	79.3	.4
	TRAFFORD, PA (WESTMORELAND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**1 141**	**698**	**256**	**12**	**79.3**	**.4**
541	Professional, scientific, & technical services	6	1 141	698	256	12	79.3	.4
	TREDYFFRIN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**281**	**445 895**	**180 744**	**39 730**	**3 594**	**14.2**	**10.3**
541	Professional, scientific, & technical services	281	445 895	180 744	39 730	3 594	14.2	10.3
5411	Legal services	49	76 385	31 026	7 008	740	13.1	1.3
54111	Offices of lawyers	46	D	D	D	f	D	D
541110	Offices of lawyers	46	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	24 916	7 280	1 618	218	6.7	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	24 916	7 280	1 618	218	6.7	6.7
541211	Offices of certified public accountants	20	D	D	D	c	D	D
5413	Architectural, engineering, & related services	33	28 095	12 174	2 248	260	46.6	.1
54131	Architectural services	11	7 923	3 468	468	66	44.4	–
541310	Architectural services	11	7 923	3 468	468	66	44.4	–
54133	Engineering services	19	19 303	8 327	1 700	189	46.0	.1
541330	Engineering services	19	19 303	8 327	1 700	189	46.0	.1
5414	Specialized design services	10	2 918	610	130	21	71.7	11.2
5415	Computer systems design & related services	54	221 194	91 568	21 226	1 727	8.9	14.0
54151	Computer systems design & related services	54	221 194	91 568	21 226	1 727	8.9	14.0
541511	Custom computer programming services	25	155 521	54 200	13 709	1 205	8.2	16.8
541512	Computer systems design services	24	D	D	D	f	D	D
5415121	Computer systems integrators	7	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	17	31 255	20 319	3 510	222	2.7	7.4
541519	Other computer related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	70	48 990	19 972	3 693	355	29.1	12.7
54161	Management consulting services	54	40 593	16 677	3 019	285	27.0	13.8
541611	Administrative management & general management consulting service	23	D	D	D	b	D	D
541612	Human resources & executive search consulting services	18	20 693	8 574	1 883	151	7.0	19.7
5416122	Executive placement services	7	5 438	2 504	777	62	5.9	23.9
5416123	Human resources & personnel management consulting	10	D	D	D	b	D	D
541613	Marketing consulting services	11	12 125	4 310	422	74	43.4	.1
54162	Environmental consulting services	3	5 919	2 345	525	54	D	–
541620	Environmental consulting services	3	5 919	2 345	525	54	D	–
5418	Advertising & related services	27	34 754	15 047	3 031	209	3.7	16.5
54181	Advertising agencies	15	8 228	3 508	672	64	.8	36.9
541810	Advertising agencies	15	8 228	3 508	672	64	.8	36.9
54186	Direct mail advertising	2	D	D	D	c	D	D
541860	Direct mail advertising	2	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	TURTLE CREEK, PA							
54	**Professional, scientific, & technical services**	**8**	**13 107**	**5 609**	**1 098**	**117**	**16.4**	**4.7**
541	Professional, scientific, & technical services	8	13 107	5 609	1 098	117	16.4	4.7
5413	Architectural, engineering, & related services	4	8 489	3 569	809	101	14.7	–
5415	Computer systems design & related services	2	D	D	D	a	D	D
54151	Computer systems design & related services	2	D	D	D	a	D	D
	TYRONE, PA							
54	**Professional, scientific, & technical services**	**9**	**2 586**	**531**	**94**	**29**	**100.0**	**–**
541	Professional, scientific, & technical services	9	2 586	531	94	29	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	UNION CITY, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	UNIONTOWN, PA							
54	**Professional, scientific, & technical services**	**60**	**17 842**	**5 937**	**1 377**	**320**	**46.2**	**2.7**
541	Professional, scientific, & technical services	60	17 842	5 937	1 377	320	46.2	2.7
5411	Legal services	30	6 664	1 987	445	102	54.5	7.3
54111	Offices of lawyers	30	6 664	1 987	445	102	54.5	7.3
541110	Offices of lawyers	30	6 664	1 987	445	102	54.5	7.3
5411101	Offices of lawyers (except legal aid societies)	30	6 664	1 987	445	102	54.5	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 807	1 232	343	63	24.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 807	1 232	343	63	24.0	–
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	UNITY TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**6**	**4 669**	**1 978**	**344**	**49**	**84.0**	**14.1**
541	Professional, scientific, & technical services	6	4 669	1 978	344	49	84.0	14.1
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	UPLAND, PA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
	UPPER ALLEN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**30**	**26 950**	**14 086**	**2 629**	**274**	**38.7**	**5.8**
541	Professional, scientific, & technical services	30	26 950	14 086	2 629	274	38.7	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 737	1 072	251	41	10.4	54.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 737	1 072	251	41	10.4	54.1
5413	Architectural, engineering, & related services	5	2 988	1 290	294	30	25.2	17.0
5415	Computer systems design & related services	6	17 956	9 548	1 606	158	44.4	–
54151	Computer systems design & related services	6	17 956	9 548	1 606	158	44.4	–
541511	Custom computer programming services	3	D	D	D	c	D	D
541512	Computer systems design services	3	D	D	D	a	D	D
	UPPER CHICHESTER TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**14**	**22 861**	**7 238**	**1 837**	**141**	**18.5**	**.8**
541	Professional, scientific, & technical services	14	22 861	7 238	1 837	141	18.5	.8
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
5415	Computer systems design & related services	4	D	D	D	c	D	D
54151	Computer systems design & related services	4	D	D	D	c	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
	UPPER DARBY TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**115**	**44 914**	**18 259**	**4 966**	**756**	**38.7**	**16.1**
541	Professional, scientific, & technical services	115	44 914	18 259	4 966	756	38.7	16.1
5411	Legal services	28	8 044	3 021	530	83	43.6	2.3
54111	Offices of lawyers	25	6 793	2 706	457	73	46.1	2.8
541110	Offices of lawyers	25	6 793	2 706	457	73	46.1	2.8
5411101	Offices of lawyers (except legal aid societies)	25	6 793	2 706	457	73	46.1	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	5 956	2 683	656	129	48.5	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	5 956	2 683	656	129	48.5	15.0
541219	Other accounting services	4	1 949	919	265	50	17.2	5.8
5413	Architectural, engineering, & related services	11	7 171	3 865	793	89	42.2	1.4
5414	Specialized design services	9	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	14	7 113	3 447	658	43	23.2	.3
54151	Computer systems design & related services	14	7 113	3 447	658	43	23.2	.3
5416	Management, scientific, & technical consulting services	11	D	D	D	b	D	D
54161	Management consulting services	9	D	D	D	a	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	e	D	D
54192	Photographic services	6	D	D	D	a	D	D
541921	Photographic studios, portrait	5	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	UPPER DUBLIN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**142**	**157 250**	**65 589**	**15 430**	**1 615**	**21.2**	**2.3**
541	Professional, scientific, & technical services	142	157 250	65 589	15 430	1 615	21.2	2.3
5411	Legal services	14	12 417	6 039	1 400	165	32.6	1.4
54111	Offices of lawyers	14	12 417	6 039	1 400	165	32.6	1.4
541110	Offices of lawyers	14	12 417	6 039	1 400	165	32.6	1.4
5411101	Offices of lawyers (except legal aid societies)	14	12 417	6 039	1 400	165	32.6	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	43 021	13 318	3 729	364	8.7	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	43 021	13 318	3 729	364	8.7	.6
541211	Offices of certified public accountants	17	D	D	D	b	D	D
541214	Payroll services	1	D	D	D	e	D	D
5413	Architectural, engineering, & related services	24	18 611	9 060	2 091	226	80.4	.9
54133	Engineering services	18	15 194	7 876	1 811	193	85.5	1.1
541330	Engineering services	18	15 194	7 876	1 811	193	85.5	1.1
5415	Computer systems design & related services	35	36 952	18 293	4 234	352	10.9	.5
54151	Computer systems design & related services	35	36 952	18 293	4 234	352	10.9	.5
541511	Custom computer programming services	19	23 772	12 732	2 910	241	5.5	.8
541512	Computer systems design services	14	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	33	15 465	6 333	1 110	120	33.0	17.2
54161	Management consulting services	26	13 532	5 349	965	105	28.7	18.2
541612	Human resources & executive search consulting services	9	6 574	2 886	526	39	19.3	.5
5416123	Human resources & personnel management consulting	5	5 162	1 986	459	34	16.6	.6
5417	Scientific research & development services	2	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	e	D	D
5417102	Research & development in the life sciences	1	D	D	D	e	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
	UPPER GWYNEDD TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**43**	**21 639**	**8 768**	**2 052**	**184**	**42.6**	**2.4**
541	Professional, scientific, & technical services	43	21 639	8 768	2 052	184	42.6	2.4
5411	Legal services	3	D	D	D	b	D	D
54111	Offices of lawyers	3	D	D	D	b	D	D
541110	Offices of lawyers	3	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	6 168	2 077	532	57	45.2	–
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
	UPPER MACUNGIE TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**17**	**11 364**	**4 286**	**1 148**	**139**	**19.2**	**13.0**
541	Professional, scientific, & technical services	17	11 364	4 286	1 148	139	19.2	13.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	7 438	2 489	601	80	16.5	18.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	7 438	2 489	601	80	16.5	18.7
541211	Offices of certified public accountants	3	D	D	D	b	D	D
	UPPER MERION TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**177**	**833 004**	**319 766**	**61 058**	**5 796**	**5.0**	**3.4**
541	Professional, scientific, & technical services	177	833 004	319 766	61 058	5 796	5.0	3.4
5411	Legal services	22	24 865	11 412	2 267	193	10.3	1.0
54111	Offices of lawyers	18	D	D	D	c	D	D
541110	Offices of lawyers	18	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	c	D	D
54119	Other legal services	4	D	D	D	b	D	D
541199	All other legal services	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	22 945	10 774	2 794	464	14.2	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	22 945	10 774	2 794	464	14.2	3.3
541211	Offices of certified public accountants	4	D	D	D	b	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
541219	Other accounting services	6	4 358	2 637	834	131	19.6	2.5
5413	Architectural, engineering, & related services	32	72 730	22 926	5 785	508	19.1	9.3
54133	Engineering services	25	59 037	18 627	4 672	452	3.0	11.3
541330	Engineering services	25	59 037	18 627	4 672	452	3.0	11.3
54138	Testing laboratories	3	D	D	D	b	D	D
541380	Testing laboratories	3	D	D	D	b	D	D
5414	Specialized design services	5	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	2	D	D	D	a	D	D
5415	Computer systems design & related services	47	642 865	244 942	43 519	4 052	1.2	.7
54151	Computer systems design & related services	47	642 865	244 942	43 519	4 052	1.2	.7
541511	Custom computer programming services	19	62 620	23 387	4 906	406	.9	2.5
541512	Computer systems design services	23	577 882	220 268	38 293	3 626	1.3	.5
5415121	Computer systems integrators	9	D	D	D	h	D	D
5415122	Computer systems consultants (except systems integrators)	14	D	D	D	e	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	UPPER MERION TOWNSHIP, PA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	35	29 875	16 300	3 726	268	31.6	20.5
54161	Management consulting services	26	24 954	13 512	3 059	222	31.6	20.4
541611	Administrative management & general management consulting service	14	17 450	10 724	2 472	167	10.4	28.9
54169	Other scientific & technical consulting services	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	10	18 914	5 956	1 441	127	13.9	50.4
5419	Other professional, scientific, & technical services	11	11 022	4 470	813	146	7.4	–
54192	Photographic services	5	1 841	486	97	31	32.3	–
541921	Photographic studios, portrait	5	1 841	486	97	31	32.3	–
	UPPER MORELAND TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**76**	**77 044**	**35 326**	**6 392**	**659**	**19.6**	**7.9**
541	Professional, scientific, & technical services	76	77 044	35 326	6 392	659	19.6	7.9
5411	Legal services	9	2 929	1 636	411	31	30.0	1.0
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	10 402	8 275	491	80	11.5	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	10 402	8 275	491	80	11.5	8.9
541211	Offices of certified public accountants	9	9 836	8 114	437	69	9.2	6.6
5413	Architectural, engineering, & related services	19	30 206	12 289	2 895	266	20.6	15.3
54133	Engineering services	13	23 733	8 683	2 137	196	16.4	17.1
541330	Engineering services	13	23 733	8 683	2 137	196	16.4	17.1
5415	Computer systems design & related services	8	5 875	3 392	715	66	61.1	–
54151	Computer systems design & related services	8	5 875	3 392	715	66	61.1	–
5416	Management, scientific, & technical consulting services	10	3 610	1 811	313	37	47.6	.1
5417	Scientific research & development services	2	D	D	D	c	D	D
5418	Advertising & related services	6	9 536	2 244	286	29	7.2	5.0
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	a	D	D
	UPPER PROVIDENCE TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**21**	**11 952**	**5 191**	**1 173**	**110**	**22.5**	**1.1**
541	Professional, scientific, & technical services	21	11 952	5 191	1 173	110	22.5	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
541211	Offices of certified public accountants	2	D	D	D	b	D	D
5415	Computer systems design & related services	9	4 531	2 280	422	34	33.5	2.9
54151	Computer systems design & related services	9	4 531	2 280	422	34	33.5	2.9
	UPPER ST. CLAIR TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**74**	**34 033**	**17 140**	**3 548**	**391**	**53.2**	**4.2**
541	Professional, scientific, & technical services	74	34 033	17 140	3 548	391	53.2	4.2
5411	Legal services	13	3 627	942	208	35	60.3	–
54111	Offices of lawyers	10	3 242	808	176	30	60.3	–
541110	Offices of lawyers	10	3 242	808	176	30	60.3	–
5411101	Offices of lawyers (except legal aid societies)	10	3 242	808	176	30	60.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 864	658	124	26	97.5	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 864	658	124	26	97.5	2.5
5413	Architectural, engineering, & related services	13	3 391	1 451	325	47	55.8	1.2
5415	Computer systems design & related services	8	4 101	2 142	211	29	29.9	.9
54151	Computer systems design & related services	8	4 101	2 142	211	29	29.9	.9
5416	Management, scientific, & technical consulting services	21	18 998	11 554	2 398	241	55.9	.8
54161	Management consulting services	17	18 784	11 477	2 376	233	55.4	.7
541612	Human resources & executive search consulting services	7	10 171	7 227	1 438	131	80.8	–
5416122	Executive placement services	1	D	D	D	b	D	D
541618	Other management consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	UPPER SAUCON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**24**	**16 489**	**7 883**	**1 935**	**188**	**33.3**	**11.3**
541	Professional, scientific, & technical services	24	16 489	7 883	1 935	188	33.3	11.3
5411	Legal services	7	6 703	3 163	522	59	31.0	23.3
54111	Offices of lawyers	6	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	6 997	3 781	1 166	105	18.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	6 997	3 781	1 166	105	18.3	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	UPPER SOUTHAMPTON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**90**	**51 500**	**23 065**	**5 234**	**629**	**33.1**	**2.0**
541	Professional, scientific, & technical services	90	51 500	23 065	5 234	629	33.1	2.0
5411	Legal services	18	4 229	1 307	205	49	57.9	–
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	7 034	3 003	638	82	49.8	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	7 034	3 003	638	82	49.8	6.1
541211	Offices of certified public accountants	16	6 414	2 833	610	78	47.1	4.6
5413	Architectural, engineering, & related services	17	18 658	9 205	2 469	285	16.7	2.8
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
54135	Building inspection services	2	D	D	D	b	D	D
541350	Building inspection services	2	D	D	D	b	D	D
54138	Testing laboratories	3	D	D	D	c	D	D
541380	Testing laboratories	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	22	10 692	4 873	1 069	111	41.5	–
54161	Management consulting services	18	8 173	4 227	913	93	44.5	–
5419	Other professional, scientific, & technical services	3	7 909	3 853	785	88	D	–
	UWCHLAN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**42**	**23 881**	**10 214**	**1 980**	**237**	**50.4**	**.3**
541	Professional, scientific, & technical services	42	23 881	10 214	1 980	237	50.4	.3
5413	Architectural, engineering, & related services	9	10 885	6 131	1 345	158	15.8	–
5415	Computer systems design & related services	13	3 959	2 419	332	31	41.2	1.7
54151	Computer systems design & related services	13	3 959	2 419	332	31	41.2	1.7
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	VANDERGRIFT, PA							
54	**Professional, scientific, & technical services**	**7**	**1 192**	**188**	**48**	**16**	**78.1**	**2.9**
541	Professional, scientific, & technical services	7	1 192	188	48	16	78.1	2.9
	VERONA, PA							
54	**Professional, scientific, & technical services**	**4**	**2 429**	**1 023**	**374**	**50**	**1.8**	**7.7**
541	Professional, scientific, & technical services	4	2 429	1 023	374	50	1.8	7.7
	WARMINSTER TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**65**	**98 358**	**44 137**	**10 207**	**936**	**14.1**	**2.3**
541	Professional, scientific, & technical services	65	98 358	44 137	10 207	936	14.1	2.3
5413	Architectural, engineering, & related services	19	55 628	25 248	5 627	537	12.8	.7
54133	Engineering services	14	54 042	24 533	5 411	497	13.0	.3
541330	Engineering services	14	54 042	24 533	5 411	497	13.0	.3
5415	Computer systems design & related services	14	24 053	9 668	2 374	169	8.7	.6
54151	Computer systems design & related services	14	24 053	9 668	2 374	169	8.7	.6
541511	Custom computer programming services	5	11 844	5 340	1 305	78	3.3	1.2
541512	Computer systems design services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	3 666	1 846	484	36	60.0	–
5417	Scientific research & development services	4	9 201	5 115	1 293	96	–	17.3
5418	Advertising & related services	6	3 041	1 417	305	58	18.5	4.9
	WARREN, PA							
54	**Professional, scientific, & technical services**	**39**	**9 439**	**3 737**	**912**	**147**	**36.0**	**1.4**
541	Professional, scientific, & technical services	39	9 439	3 737	912	147	36.0	1.4
5411	Legal services	17	3 175	875	218	39	42.5	–
54111	Offices of lawyers	17	3 175	875	218	39	42.5	–
541110	Offices of lawyers	17	3 175	875	218	39	42.5	–
5411101	Offices of lawyers (except legal aid societies)	17	3 175	875	218	39	42.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 251	896	237	53	34.2	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 251	896	237	53	34.2	4.0
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WARRINGTON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**26**	**15 550**	**8 620**	**1 578**	**166**	**19.8**	**5.4**
541	Professional, scientific, & technical services	26	15 550	8 620	1 578	166	19.8	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 373	1 130	216	29	24.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 373	1 130	216	29	24.7	–
5413	Architectural, engineering, & related services	6	D	D	D	c	D	D
54133	Engineering services	4	D	D	D	b	D	D
541330	Engineering services	4	D	D	D	b	D	D
	WARWICK TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**9**	**2 241**	**795**	**160**	**27**	**22.3**	**–**
541	Professional, scientific, & technical services	9	2 241	795	160	27	22.3	–
	WASHINGTON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**11**	**1 609**	**535**	**141**	**43**	**82.7**	**17.3**
541	Professional, scientific, & technical services	11	1 609	535	141	43	82.7	17.3
	WASHINGTON, PA							
54	**Professional, scientific, & technical services**	**84**	**29 985**	**11 750**	**2 942**	**538**	**30.0**	**8.3**
541	Professional, scientific, & technical services	84	29 985	11 750	2 942	538	30.0	8.3
5411	Legal services	56	18 057	7 063	1 724	208	28.5	9.1
54111	Offices of lawyers	56	18 057	7 063	1 724	208	28.5	9.1
541110	Offices of lawyers	56	18 057	7 063	1 724	208	28.5	9.1
5411101	Offices of lawyers (except legal aid societies)	56	18 057	7 063	1 724	208	28.5	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	4 598	1 730	489	236	22.9	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	4 598	1 730	489	236	22.9	9.8
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	3 501	1 134	233	27	64.2	7.6
	WAYNESBORO, PA							
54	**Professional, scientific, & technical services**	**20**	**5 311**	**2 002**	**408**	**69**	**63.9**	**–**
541	Professional, scientific, & technical services	20	5 311	2 002	408	69	63.9	–
5411	Legal services	14	3 801	1 327	288	52	49.6	–
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
	WAYNESBURG, PA							
54	**Professional, scientific, & technical services**	**20**	**4 516**	**1 339**	**303**	**73**	**67.8**	**9.9**
541	Professional, scientific, & technical services	20	4 516	1 339	303	73	67.8	9.9
5411	Legal services	11	2 806	551	117	30	59.2	7.0
54111	Offices of lawyers	11	2 806	551	117	30	59.2	7.0
541110	Offices of lawyers	11	2 806	551	117	30	59.2	7.0
5411101	Offices of lawyers (except legal aid societies)	11	2 806	551	117	30	59.2	7.0
	WEATHERLY, PA							
54	**Professional, scientific, & technical services**	**3**	**124**	**46**	**11**	**4**	**100.0**	**–**
	WELLSBORO, PA							
54	**Professional, scientific, & technical services**	**24**	**5 803**	**2 974**	**596**	**119**	**16.7**	**10.5**
541	Professional, scientific, & technical services	24	5 803	2 974	596	119	16.7	10.5
5411	Legal services	12	3 654	2 037	370	59	10.8	–
54111	Offices of lawyers	12	3 654	2 037	370	59	10.8	–
541110	Offices of lawyers	12	3 654	2 037	370	59	10.8	–
5411101	Offices of lawyers (except legal aid societies)	12	3 654	2 037	370	59	10.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	WESLEYVILLE, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	WEST BRADFORD TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**24**	**11 952**	**4 522**	**885**	**89**	**45.7**	**18.5**
541	Professional, scientific, & technical services	24	11 952	4 522	885	89	45.7	18.5
5413	Architectural, engineering, & related services	6	2 987	1 630	322	38	78.8	–
5415	Computer systems design & related services	7	4 315	1 306	190	19	48.0	51.4
54151	Computer systems design & related services	7	4 315	1 306	190	19	48.0	51.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST CHESTER, PA							
54	**Professional, scientific, & technical services**	**197**	**270 458**	**124 464**	**27 792**	**2 735**	**13.9**	**2.9**
541	Professional, scientific, & technical services	197	270 458	124 464	27 792	2 735	13.9	2.9
5411	Legal services	81	40 886	18 152	4 059	398	31.5	13.1
54111	Offices of lawyers	74	39 172	17 578	3 925	366	32.1	13.5
541110	Offices of lawyers	74	39 172	17 578	3 925	366	32.1	13.5
5411101	Offices of lawyers (except legal aid societies)	74	39 172	17 578	3 925	366	32.1	13.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	6 217	2 427	588	76	39.0	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	6 217	2 427	588	76	39.0	1.2
541211	Offices of certified public accountants	14	5 594	2 126	522	66	36.1	1.4
5413	Architectural, engineering, & related services	21	113 576	44 698	10 298	881	7.3	.5
54131	Architectural services	6	D	D	D	b	D	D
541310	Architectural services	6	D	D	D	b	D	D
54133	Engineering services	13	103 375	40 370	9 314	780	5.6	.6
541330	Engineering services	13	103 375	40 370	9 314	780	5.6	.6
5414	Specialized design services	9	D	D	D	f	D	D
54142	Industrial design services	1	D	D	D	f	D	D
541420	Industrial design services	1	D	D	D	f	D	D
54143	Graphic design services	7	D	D	D	a	D	D
541430	Graphic design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	19	18 673	7 543	1 630	104	13.2	2.5
54151	Computer systems design & related services	19	18 673	7 543	1 630	104	13.2	2.5
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	31	22 913	8 831	1 941	149	29.5	6.0
54161	Management consulting services	25	18 901	6 667	1 387	103	28.0	.2
541612	Human resources & executive search consulting services	8	6 577	1 896	606	60	21.8	–
5416123	Human resources & personnel management consulting	5	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	a	D	D
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	c	D	D
54184	Media representatives	4	D	D	D	c	D	D
541840	Media representatives	4	D	D	D	c	D	D
5418401	Radio & television advertising representatives	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	WEST DEER TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WEST GOSHEN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**100**	**70 624**	**37 554**	**8 732**	**739**	**28.1**	**4.0**
541	Professional, scientific, & technical services	100	70 624	37 554	8 732	739	28.1	4.0
5411	Legal services	14	3 445	1 671	683	16	56.3	2.9
54111	Offices of lawyers	13	D	D	D	a	D	D
541110	Offices of lawyers	13	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	8 292	4 815	1 109	120	25.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	8 292	4 815	1 109	120	25.2	–
541211	Offices of certified public accountants	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	13 810	5 295	1 166	111	39.0	.3
54133	Engineering services	15	11 992	4 706	1 021	91	34.9	.4
541330	Engineering services	15	11 992	4 706	1 021	91	34.9	.4
5415	Computer systems design & related services	25	29 160	16 979	4 110	306	17.7	–
54151	Computer systems design & related services	25	29 160	16 979	4 110	306	17.7	–
541512	Computer systems design services	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	6 881	3 352	554	96	60.1	22.4
54161	Management consulting services	10	3 610	1 896	249	63	46.2	35.3
5418	Advertising & related services	6	8 017	5 210	1 077	86	1.7	14.0
	WEST HAZLETON, PA							
54	**Professional, scientific, & technical services**	**14**	**3 499**	**1 612**	**233**	**45**	**35.3**	**22.5**
541	Professional, scientific, & technical services	14	3 499	1 612	233	45	35.3	22.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 035	408	88	20	56.9	43.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 035	408	88	20	56.9	43.1
	WEST HEMPFIELD TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**6**	**4 510**	**2 166**	**458**	**50**	**5.2**	**33.1**
541	Professional, scientific, & technical services	6	4 510	2 166	458	50	5.2	33.1
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	WEST LAMPETER TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**14**	**5 132**	**2 744**	**510**	**66**	**37.7**	**11.0**
541	Professional, scientific, & technical services	14	5 132	2 744	510	66	37.7	11.0
5413	Architectural, engineering, & related services	4	3 514	2 239	402	43	30.2	12.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST MANCHESTER TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**11**	**2 032**	**772**	**164**	**28**	**37.0**	**–**
541	Professional, scientific, & technical services	11	2 032	772	164	28	37.0	–
	WEST MIFFLIN, PA							
54	**Professional, scientific, & technical services**	**29**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	29	D	D	D	h	D	D
5417	Scientific research & development services	2	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	g	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	WESTMONT, PA							
54	**Professional, scientific, & technical services**	**6**	**1 316**	**558**	**141**	**17**	**67.0**	**33.0**
541	Professional, scientific, & technical services	6	1 316	558	141	17	67.0	33.0
	WEST NEWTON, PA							
54	**Professional, scientific, & technical services**	**6**	**551**	**218**	**58**	**13**	**67.0**	**33.0**
	WEST NORRITON TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**22**	**8 707**	**2 775**	**587**	**102**	**43.9**	**5.8**
541	Professional, scientific, & technical services	22	8 707	2 775	587	102	43.9	5.8
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
	WEST PITTSTON, PA							
54	**Professional, scientific, & technical services**	**10**	**5 758**	**2 221**	**543**	**73**	**43.3**	**–**
541	Professional, scientific, & technical services	10	5 758	2 221	543	73	43.3	–
5411	Legal services	6	D	D	D	b	D	D
54111	Offices of lawyers	6	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	WEST READING, PA							
54	**Professional, scientific, & technical services**	**10**	**3 968**	**1 742**	**399**	**64**	**69.1**	**6.8**
541	Professional, scientific, & technical services	10	3 968	1 742	399	64	69.1	6.8
5413	Architectural, engineering, & related services	4	1 382	745	166	24	84.2	15.8
	WESTTOWN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**29**	**6 003**	**1 661**	**322**	**48**	**56.9**	**6.9**
541	Professional, scientific, & technical services	29	6 003	1 661	322	48	56.9	6.9
	WEST VIEW, PA							
54	**Professional, scientific, & technical services**	**13**	**8 772**	**2 210**	**431**	**97**	**64.3**	**30.6**
541	Professional, scientific, & technical services	13	8 772	2 210	431	97	64.3	30.6
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST WHITELAND TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**167**	**239 511**	**104 317**	**22 855**	**2 137**	**12.3**	**26.5**
541	Professional, scientific, & technical services	167	239 511	104 317	22 855	2 137	12.3	26.5
5411	Legal services	17	7 766	3 713	703	68	11.3	5.7
54111	Offices of lawyers	14	7 032	3 321	670	56	10.1	6.2
541110	Offices of lawyers	14	7 032	3 321	670	56	10.1	6.2
5411101	Offices of lawyers (except legal aid societies)	14	7 032	3 321	670	56	10.1	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	5 165	2 014	493	71	32.5	25.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	5 165	2 014	493	71	32.5	25.6
541211	Offices of certified public accountants	14	4 797	1 843	459	56	32.0	22.9
5413	Architectural, engineering, & related services	29	55 887	28 639	5 061	428	9.8	38.3
54133	Engineering services	24	50 904	27 127	4 754	393	6.1	39.3
541330	Engineering services	24	50 904	27 127	4 754	393	6.1	39.3
5415	Computer systems design & related services	35	72 855	27 492	6 156	446	8.8	43.1
54151	Computer systems design & related services	35	72 855	27 492	6 156	446	8.8	43.1
541511	Custom computer programming services	15	D	D	D	c	D	D
541512	Computer systems design services	17	D	D	D	e	D	D
5415121	Computer systems integrators	4	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	13	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	40	65 815	27 964	7 020	704	17.1	11.3
54161	Management consulting services	25	15 996	6 991	1 497	153	13.1	41.3
541611	Administrative management & general management consulting service	18	11 695	5 040	1 142	117	15.2	26.3
54162	Environmental consulting services	8	41 325	16 178	4 370	427	20.4	2.0
541620	Environmental consulting services	8	41 325	16 178	4 370	427	20.4	2.0
54169	Other scientific & technical consulting services	7	8 494	4 795	1 153	124	8.2	–
541690	Other scientific & technical consulting services	7	8 494	4 795	1 153	124	8.2	–
5417	Scientific research & development services	8	16 653	9 265	2 202	152	2.9	.6
54171	R&D in the physical, engineering, & life sciences	8	16 653	9 265	2 202	152	2.9	.6
541710	R&D in the physical, engineering, & life sciences	8	16 653	9 265	2 202	152	2.9	.6
5417102	Research & development in the life sciences	3	14 868	8 892	2 118	138	–	–
5418	Advertising & related services	12	9 736	3 549	786	229	19.1	2.5
54182	Public relations agencies	2	D	D	D	c	D	D
541820	Public relations agencies	2	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	4	4 620	1 394	370	35	7.7	25.5
	WEST WYOMING, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
	WEST YORK, PA							
54	**Professional, scientific, & technical services**	**8**	**3 149**	**1 314**	**300**	**86**	**86.4**	**2.1**
541	Professional, scientific, & technical services	8	3 149	1 314	300	86	86.4	2.1
	WHITE TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**8**	**2 317**	**820**	**192**	**19**	**9.6**	**13.2**
541	Professional, scientific, & technical services	8	2 317	820	192	19	9.6	13.2
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	WHITEHALL, PA							
54	**Professional, scientific, & technical services**	**23**	**8 302**	**3 658**	**727**	**100**	**65.7**	**5.0**
541	Professional, scientific, & technical services	23	8 302	3 658	727	100	65.7	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	3 808	2 174	455	58	31.6	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	3 808	2 174	455	58	31.6	4.5
541211	Offices of certified public accountants	6	3 808	2 174	455	58	31.6	4.5
	WHITEHALL TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**35**	**15 526**	**4 853**	**824**	**174**	**34.9**	**10.6**
541	Professional, scientific, & technical services	35	15 526	4 853	824	174	34.9	10.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 293	209	50	12	96.1	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 293	209	50	12	96.1	3.9
541219	Other accounting services	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	7	5 153	2 281	294	51	37.6	19.5
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WHITEMARSH TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**120**	**133 608**	**46 354**	**9 332**	**743**	**18.9**	**10.8**
541	Professional, scientific, & technical services	120	133 608	46 354	9 332	743	18.9	10.8
5411	Legal services	21	7 080	2 069	392	63	42.6	10.6
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	5 512	2 145	440	75	29.2	51.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	5 512	2 145	440	75	29.2	51.1
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	63 122	15 684	4 105	239	4.2	4.8
54131	Architectural services	7	4 579	2 319	475	70	21.7	3.2
541310	Architectural services	7	4 579	2 319	475	70	21.7	3.2
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5414	Specialized design services	6	2 832	726	131	17	22.7	–
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	13	7 464	3 447	703	63	64.4	27.0
54151	Computer systems design & related services	13	7 464	3 447	703	63	64.4	27.0
5416	Management, scientific, & technical consulting services	26	21 334	11 713	1 443	110	35.2	7.5
54161	Management consulting services	24	D	D	D	b	D	D
541612	Human resources & executive search consulting services	4	D	D	D	b	D	D
5416122	Executive placement services	2	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D
5418	Advertising & related services	14	9 332	3 117	656	67	25.2	28.6
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	a	D	D
541921	Photographic studios, portrait	2	D	D	D	a	D	D
	WHITE OAK, PA							
54	**Professional, scientific, & technical services**	**12**	**4 068**	**1 328**	**314**	**51**	**17.1**	**29.5**
541	Professional, scientific, & technical services	12	4 068	1 328	314	51	17.1	29.5
5411	Legal services	5	3 374	1 114	271	34	–	35.6
54111	Offices of lawyers	4	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	4	D	D	D	b	D	D
	WHITPAIN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**192**	**370 584**	**142 074**	**33 569**	**2 731**	**11.2**	**18.8**
541	Professional, scientific, & technical services	192	370 584	142 074	33 569	2 731	11.2	18.8
5411	Legal services	50	44 433	21 584	4 387	349	15.4	1.7
54111	Offices of lawyers	45	43 290	21 176	4 316	336	15.2	1.7
541110	Offices of lawyers	45	43 290	21 176	4 316	336	15.2	1.7
5411101	Offices of lawyers (except legal aid societies)	45	43 290	21 176	4 316	336	15.2	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	17 475	6 587	1 475	172	19.9	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	17 475	6 587	1 475	172	19.9	2.1
541211	Offices of certified public accountants	17	15 959	6 018	1 385	158	17.4	2.3
5413	Architectural, engineering, & related services	31	100 718	42 907	10 418	805	7.1	–
54133	Engineering services	23	97 341	41 716	10 126	768	5.7	–
541330	Engineering services	23	97 341	41 716	10 126	768	5.7	–
5415	Computer systems design & related services	33	49 322	23 425	5 264	407	12.9	7.2
54151	Computer systems design & related services	33	49 322	23 425	5 264	407	12.9	7.2
541511	Custom computer programming services	11	21 603	11 492	2 180	199	5.8	1.9
541512	Computer systems design services	17	24 747	10 849	2 909	183	8.6	12.8
5415121	Computer systems integrators	6	20 603	8 786	2 262	135	6.2	1.3
5416	Management, scientific, & technical consulting services	29	86 383	22 753	5 810	384	15.3	49.5
54161	Management consulting services	27	D	D	D	e	D	D
541611	Administrative management & general management consulting service	13	56 707	14 346	4 028	178	21.5	68.6
541613	Marketing consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	2	D	D	D	b	D	D
541690	Other scientific & technical consulting services	2	D	D	D	b	D	D
5417	Scientific research & development services	4	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	c	D	D
5418	Advertising & related services	10	4 525	1 545	318	41	34.5	–
5419	Other professional, scientific, & technical services	7	D	D	D	e	D	D
54191	Marketing research & public opinion polling	3	D	D	D	e	D	D
541910	Marketing research & public opinion polling	3	D	D	D	e	D	D
54192	Photographic services	4	1 721	183	45	14	45.4	54.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WILKES-BARRE, PA							
54	**Professional, scientific, & technical services**	**148**	**93 061**	**39 544**	**10 162**	**982**	**30.7**	**3.3**
541	Professional, scientific, & technical services	148	93 061	39 544	10 162	982	30.7	3.3
5411	Legal services	78	39 906	14 932	4 741	382	29.6	4.8
54111	Offices of lawyers	75	39 641	14 864	4 726	376	29.3	4.9
541110	Offices of lawyers	75	39 641	14 864	4 726	376	29.3	4.9
5411101	Offices of lawyers (except legal aid societies)	75	39 641	14 864	4 726	376	29.3	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	17 252	10 042	2 428	233	22.6	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	17 252	10 042	2 428	233	22.6	.7
541211	Offices of certified public accountants	15	14 717	9 052	2 198	199	23.0	.9
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	20 805	10 154	2 052	237	16.2	3.9
54131	Architectural services	8	D	D	D	b	D	D
541310	Architectural services	8	D	D	D	b	D	D
54133	Engineering services	8	12 648	7 274	1 450	159	9.0	4.4
541330	Engineering services	8	12 648	7 274	1 450	159	9.0	4.4
5415	Computer systems design & related services	6	4 786	1 389	303	30	54.0	–
54151	Computer systems design & related services	6	4 786	1 389	303	30	54.0	–
5416	Management, scientific, & technical consulting services	12	7 333	2 083	442	54	79.0	2.9
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	5	1 767	618	132	18	23.1	–
	WILKINSBURG, PA							
54	**Professional, scientific, & technical services**	**15**	**5 348**	**2 882**	**704**	**172**	**44.5**	**1.2**
541	Professional, scientific, & technical services	15	5 348	2 882	704	172	44.5	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	WILLIAMSPORT, PA							
54	**Professional, scientific, & technical services**	**76**	**41 928**	**17 461**	**3 958**	**593**	**27.7**	**1.1**
541	Professional, scientific, & technical services	76	41 928	17 461	3 958	593	27.7	1.1
5411	Legal services	38	21 286	8 212	1 836	269	27.8	1.7
54111	Offices of lawyers	38	21 286	8 212	1 836	269	27.8	1.7
541110	Offices of lawyers	38	21 286	8 212	1 836	269	27.8	1.7
5411101	Offices of lawyers (except legal aid societies)	38	21 286	8 212	1 836	269	27.8	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	5 092	2 581	612	75	45.1	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	5 092	2 581	612	75	45.1	.9
541211	Offices of certified public accountants	9	4 991	2 554	605	68	44.9	–
5413	Architectural, engineering, & related services	10	9 020	4 681	1 022	151	18.5	.6
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
	WILLISTOWN TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**39**	**56 353**	**18 339**	**3 659**	**411**	**75.5**	**1.2**
541	Professional, scientific, & technical services	39	56 353	18 339	3 659	411	75.5	1.2
5413	Architectural, engineering, & related services	9	4 492	1 659	314	28	51.7	8.1
5415	Computer systems design & related services	4	6 279	3 665	717	79	.6	–
54151	Computer systems design & related services	4	6 279	3 665	717	79	.6	–
541512	Computer systems design services	3	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	43 800	12 207	2 573	290	90.7	.5
54161	Management consulting services	14	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	c	D	D
541620	Environmental consulting services	2	D	D	D	c	D	D
	WILSON, PA							
54	**Professional, scientific, & technical services**	**6**	**697**	**273**	**53**	**15**	**67.3**	**–**
	WINDBER, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WIND GAP, PA							
54	**Professional, scientific, & technical services**	**9**	**1 446**	**422**	**111**	**31**	**48.1**	**17.6**
541	Professional, scientific, & technical services	9	1 446	422	111	31	48.1	17.6
	WINDSOR TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**4**	**743**	**205**	**43**	**8**	**83.3**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WOMELSDORF, PA							
54	**Professional, scientific, & technical services**	**4**	**755**	**379**	**128**	**27**	**100.0**	**–**
	WORMLEYSBURG, PA							
54	**Professional, scientific, & technical services**	**11**	**11 742**	**5 384**	**1 330**	**131**	**13.2**	**–**
541	Professional, scientific, & technical services	11	11 742	5 384	1 330	131	13.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
541211	Offices of certified public accountants	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	WYOMING, PA							
54	**Professional, scientific, & technical services**	**11**	**2 626**	**1 371**	**306**	**52**	**64.4**	**1.4**
541	Professional, scientific, & technical services	11	2 626	1 371	306	52	64.4	1.4
	WYOMISSING, PA							
54	**Professional, scientific, & technical services**	**79**	**98 513**	**40 814**	**8 993**	**953**	**14.3**	**5.3**
541	Professional, scientific, & technical services	79	98 513	40 814	8 993	953	14.3	5.3
5411	Legal services	21	D	D	D	c	D	D
54111	Offices of lawyers	14	11 727	5 995	1 417	122	15.9	2.4
541110	Offices of lawyers	14	11 727	5 995	1 417	122	15.9	2.4
5411101	Offices of lawyers (except legal aid societies)	14	11 727	5 995	1 417	122	15.9	2.4
54119	Other legal services	7	D	D	D	b	D	D
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	22 770	9 045	2 130	208	5.0	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	22 770	9 045	2 130	208	5.0	.8
541211	Offices of certified public accountants	13	D	D	D	c	D	D
5413	Architectural, engineering, & related services	17	D	D	D	e	D	D
54133	Engineering services	9	D	D	D	c	D	D
541330	Engineering services	9	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5415	Computer systems design & related services	6	18 766	4 825	1 118	137	9.5	–
54151	Computer systems design & related services	6	18 766	4 825	1 118	137	9.5	–
541512	Computer systems design services	3	D	D	D	c	D	D
5415121	Computer systems integrators	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	11	11 753	5 342	1 232	76	10.7	2.5
54161	Management consulting services	11	11 753	5 342	1 232	76	10.7	2.5
541611	Administrative management & general management consulting service	7	D	D	D	b	D	D
541613	Marketing consulting services	3	D	D	D	a	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	YEADON, PA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	YORK, PA							
54	**Professional, scientific, & technical services**	**177**	**122 608**	**50 421**	**11 794**	**1 390**	**24.0**	**5.3**
541	Professional, scientific, & technical services	177	122 608	50 421	11 794	1 390	24.0	5.3
5411	Legal services	97	39 512	14 712	3 210	438	21.0	6.5
54111	Offices of lawyers	91	D	D	D	e	D	D
541110	Offices of lawyers	91	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	91	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	12 473	4 614	1 258	184	17.3	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	12 473	4 614	1 258	184	17.3	1.1
541211	Offices of certified public accountants	11	D	D	D	c	D	D
5413	Architectural, engineering, & related services	25	D	D	D	f	D	D
54131	Architectural services	4	4 276	1 601	258	30	33.3	11.7
541310	Architectural services	4	4 276	1 601	258	30	33.3	11.7
54133	Engineering services	19	42 498	19 922	4 913	499	24.1	.4
541330	Engineering services	19	42 498	19 922	4 913	499	24.1	.4
5414	Specialized design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	6	7 221	1 710	363	41	50.7	28.2
54151	Computer systems design & related services	6	7 221	1 710	363	41	50.7	28.2
541512	Computer systems design services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
54161	Management consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	YORK TOWNSHIP, PA							
54	**Professional, scientific, & technical services**	**24**	**12 054**	**4 695**	**1 018**	**436**	**48.9**	**9.0**
541	Professional, scientific, & technical services	24	12 054	4 695	1 018	436	48.9	9.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	e	D	D
541213	Tax return preparation services	1	D	D	D	e	D	D
5413	Architectural, engineering, & related services	3	3 663	1 642	187	39	D	8.5
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
	YOUNGWOOD, PA							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	ZELIENOPLE, PA							
54	**Professional, scientific, & technical services**	**18**	**15 643**	**3 723**	**738**	**113**	**10.8**	**1.7**
541	Professional, scientific, & technical services	18	15 643	3 723	738	113	10.8	1.7
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
54131	Architectural services	1	D	D	D	b	D	D
541310	Architectural services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	a	D	D
54161	Management consulting services	3	D	D	D	a	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	a	D	D
	BALANCE OF ADAMS COUNTY, PA							
54	**Professional, scientific, & technical services**	**36**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	36	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	D	D	D	b	D	D
	BALANCE OF ALLEGHENY COUNTY, PA							
54	**Professional, scientific, & technical services**	**282**	**D**	**D**	**D**	**i**	**D**	**D**
541	Professional, scientific, & technical services	282	D	D	D	i	D	D
5411	Legal services	30	D	D	D	b	D	D
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	D	D	D	c	D	D
541211	Offices of certified public accountants	19	D	D	D	c	D	D
541213	Tax return preparation services	4	887	180	61	25	35.2	–
541219	Other accounting services	13	2 611	1 062	280	66	14.3	27.3
5413	Architectural, engineering, & related services	68	D	D	D	g	D	D
54133	Engineering services	46	165 053	44 142	11 318	921	4.2	5.8
541330	Engineering services	46	165 053	44 142	11 318	921	4.2	5.8
54138	Testing laboratories	11	11 209	4 903	1 046	132	10.8	18.7
541380	Testing laboratories	11	11 209	4 903	1 046	132	10.8	18.7
5414	Specialized design services	16	D	D	D	b	D	D
54143	Graphic design services	9	2 764	868	172	34	74.0	18.7
541430	Graphic design services	9	2 764	868	172	34	74.0	18.7
5415	Computer systems design & related services	38	269 714	139 153	28 917	2 710	1.5	–
54151	Computer systems design & related services	38	269 714	139 153	28 917	2 710	1.5	–
541511	Custom computer programming services	15	D	D	D	g	D	D
541512	Computer systems design services	19	31 026	12 057	2 831	287	10.1	.4
5415121	Computer systems integrators	9	25 701	9 511	2 183	236	2.3	–
5415122	Computer systems consultants (except systems integrators)	10	5 325	2 546	648	51	47.8	2.5
5416	Management, scientific, & technical consulting services	60	D	D	D	g	D	D
54161	Management consulting services	40	D	D	D	f	D	D
541611	Administrative management & general management consulting service	14	D	D	D	b	D	D
541612	Human resources & executive search consulting services	14	D	D	D	f	D	D
5416123	Human resources & personnel management consulting	7	D	D	D	f	D	D
54162	Environmental consulting services	10	D	D	D	b	D	D
541620	Environmental consulting services	10	D	D	D	b	D	D
54169	Other scientific & technical consulting services	10	D	D	D	b	D	D
541690	Other scientific & technical consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	9	D	D	D	b	D	D
5418	Advertising & related services	17	D	D	D	e	D	D
54189	Other services related to advertising	5	2 306	632	143	37	5.7	–
541890	Other services related to advertising	5	2 306	632	143	37	5.7	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ARMSTRONG COUNTY, PA							
54	**Professional, scientific, & technical services**	**35**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	35	D	D	D	c	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	5	D	D	D	b	D	D
	BALANCE OF BEAVER COUNTY, PA							
54	**Professional, scientific, & technical services**	**50**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	50	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 828	1 757	303	37	33.9	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 828	1 757	303	37	33.9	3.1
5413	Architectural, engineering, & related services	11	D	D	D	e	D	D
54133	Engineering services	7	D	D	D	e	D	D
541330	Engineering services	7	D	D	D	e	D	D
5414	Specialized design services	1	D	D	D	c	D	D
5418	Advertising & related services	4	D	D	D	e	D	D
54186	Direct mail advertising	1	D	D	D	e	D	D
541860	Direct mail advertising	1	D	D	D	e	D	D
	BALANCE OF BEDFORD COUNTY, PA							
54	**Professional, scientific, & technical services**	**10**	**2 523**	**1 075**	**276**	**47**	**42.6**	**22.4**
541	Professional, scientific, & technical services	10	2 523	1 075	276	47	42.6	22.4
	BALANCE OF BERKS COUNTY, PA							
54	**Professional, scientific, & technical services**	**140**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	140	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	36	D	D	D	f	D	D
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	14	D	D	D	e	D	D
541330	Engineering services	14	D	D	D	e	D	D
54134	Drafting services	3	D	D	D	a	D	D
541340	Drafting services	3	D	D	D	a	D	D
5415	Computer systems design & related services	27	12 317	5 763	1 330	139	19.6	1.4
54151	Computer systems design & related services	27	12 317	5 763	1 330	139	19.6	1.4
541512	Computer systems design services	11	5 927	2 704	694	56	15.7	3.0
5416	Management, scientific, & technical consulting services	28	D	D	D	b	D	D
54161	Management consulting services	19	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	c	D	D
	BALANCE OF BLAIR COUNTY, PA							
54	**Professional, scientific, & technical services**	**28**	**33 915**	**12 985**	**3 036**	**472**	**13.2**	**.4**
541	Professional, scientific, & technical services	28	33 915	12 985	3 036	472	13.2	.4
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	e	D	D
54186	Direct mail advertising	1	D	D	D	e	D	D
541860	Direct mail advertising	1	D	D	D	e	D	D
	BALANCE OF BRADFORD COUNTY, PA							
54	**Professional, scientific, & technical services**	**28**	**7 108**	**1 972**	**446**	**110**	**49.6**	**36.8**
541	Professional, scientific, & technical services	28	7 108	1 972	446	110	49.6	36.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BUCKS COUNTY, PA							
54	**Professional, scientific, & technical services**	**408**	**197 112**	**74 704**	**15 790**	**1 648**	**44.7**	**6.0**
541	Professional, scientific, & technical services	408	197 112	74 704	15 790	1 648	44.7	6.0
5411	Legal services	59	D	D	D	c	D	D
54111	Offices of lawyers	43	D	D	D	c	D	D
541110	Offices of lawyers	43	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	c	D	D
54119	Other legal services	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	8 613	3 268	784	142	52.7	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	8 613	3 268	784	142	52.7	7.9
541211	Offices of certified public accountants	23	6 802	2 478	587	75	49.8	8.0
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	63	D	D	D	f	D	D
54133	Engineering services	51	D	D	D	e	D	D
541330	Engineering services	51	D	D	D	e	D	D
5414	Specialized design services	25	10 747	2 477	548	68	53.6	.8
54141	Interior design services	10	5 254	853	221	28	55.6	–
541410	Interior design services	10	5 254	853	221	28	55.6	–
54143	Graphic design services	11	3 905	1 141	229	25	64.8	2.1
541430	Graphic design services	11	3 905	1 141	229	25	64.8	2.1
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5415	Computer systems design & related services	68	D	D	D	c	D	D
54151	Computer systems design & related services	68	D	D	D	c	D	D
541511	Custom computer programming services	27	D	D	D	b	D	D
541512	Computer systems design services	29	D	D	D	b	D	D
541519	Other computer related services	11	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	104	54 950	23 040	4 677	439	52.4	8.6
54161	Management consulting services	81	42 361	19 650	4 008	355	55.1	10.7
541611	Administrative management & general management consulting service	30	25 309	12 191	2 724	209	57.3	4.8
541612	Human resources & executive search consulting services	23	10 306	4 962	815	100	45.1	21.9
5416122	Executive placement services	13	6 377	3 007	439	68	39.0	35.4
541613	Marketing consulting services	25	D	D	D	b	D	D
54169	Other scientific & technical consulting services	12	9 139	1 974	379	48	23.2	1.0
541690	Other scientific & technical consulting services	12	9 139	1 974	379	48	23.2	1.0
5418	Advertising & related services	26	D	D	D	b	D	D
54189	Other services related to advertising	8	5 473	873	214	24	80.4	–
541890	Other services related to advertising	8	5 473	873	214	24	80.4	–
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
	BALANCE OF BUTLER COUNTY, PA							
54	**Professional, scientific, & technical services**	**93**	**26 513**	**9 323**	**1 977**	**344**	**56.5**	**19.8**
541	Professional, scientific, & technical services	93	26 513	9 323	1 977	344	56.5	19.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	2 944	959	250	66	99.0	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	2 944	959	250	66	99.0	1.0
5413	Architectural, engineering, & related services	27	D	D	D	c	D	D
54133	Engineering services	14	D	D	D	c	D	D
541330	Engineering services	14	D	D	D	c	D	D
5415	Computer systems design & related services	16	D	D	D	b	D	D
54151	Computer systems design & related services	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	BALANCE OF CAMBRIA COUNTY, PA							
54	**Professional, scientific, & technical services**	**44**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	44	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	BALANCE OF CAMERON COUNTY, PA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CARBON COUNTY, PA							
54	**Professional, scientific, & technical services**	**12**	**1 804**	**719**	**118**	**16**	**79.7**	**4.7**
541	Professional, scientific, & technical services	12	1 804	719	118	16	79.7	4.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CENTRE COUNTY, PA							
54	**Professional, scientific, & technical services**	**57**	**64 577**	**39 192**	**9 610**	**905**	**15.9**	**.2**
541	Professional, scientific, & technical services	57	64 577	39 192	9 610	905	15.9	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	D	D	D	c	D	D
5415	Computer systems design & related services	6	D	D	D	f	D	D
54151	Computer systems design & related services	6	D	D	D	f	D	D
541512	Computer systems design services	4	D	D	D	f	D	D
5415121	Computer systems integrators	1	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
	BALANCE OF CHESTER COUNTY, PA							
54	**Professional, scientific, & technical services**	**350**	**682 843**	**262 141**	**70 545**	**4 706**	**9.7**	**2.9**
541	Professional, scientific, & technical services	350	682 843	262 141	70 545	4 706	9.7	2.9
5411	Legal services	20	D	D	D	b	D	D
54111	Offices of lawyers	16	3 655	1 413	206	26	58.9	14.7
541110	Offices of lawyers	16	3 655	1 413	206	26	58.9	14.7
5411101	Offices of lawyers (except legal aid societies)	16	3 655	1 413	206	26	58.9	14.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	4 466	1 896	463	85	65.0	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	4 466	1 896	463	85	65.0	9.5
541219	Other accounting services	16	2 571	1 095	261	54	49.2	6.5
5413	Architectural, engineering, & related services	68	D	D	D	c	D	D
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
54133	Engineering services	42	D	D	D	c	D	D
541330	Engineering services	42	D	D	D	c	D	D
5414	Specialized design services	15	D	D	D	b	D	D
54143	Graphic design services	10	10 891	2 946	639	55	23.3	–
541430	Graphic design services	10	10 891	2 946	639	55	23.3	–
5414301	Graphic design services (except commercial art & medical artists)	9	D	D	D	b	D	D
5415	Computer systems design & related services	80	D	D	D	h	D	D
54151	Computer systems design & related services	80	D	D	D	h	D	D
541511	Custom computer programming services	34	D	D	D	c	D	D
541512	Computer systems design services	38	D	D	D	h	D	D
5415121	Computer systems integrators	15	D	D	D	h	D	D
5415122	Computer systems consultants (except systems integrators)	23	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	95	D	D	D	e	D	D
54161	Management consulting services	64	D	D	D	c	D	D
541611	Administrative management & general management consulting service	25	D	D	D	b	D	D
541612	Human resources & executive search consulting services	12	9 000	4 689	952	105	28.9	.1
5416123	Human resources & personnel management consulting	7	8 053	4 373	877	90	20.7	–
541613	Marketing consulting services	14	6 221	2 118	264	29	32.1	30.7
54162	Environmental consulting services	16	D	D	D	b	D	D
541620	Environmental consulting services	16	D	D	D	b	D	D
5417	Scientific research & development services	8	D	D	D	b	D	D
5418	Advertising & related services	25	D	D	D	b	D	D
54189	Other services related to advertising	8	D	D	D	a	D	D
541890	Other services related to advertising	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	a	D	D
	BALANCE OF CLARION COUNTY, PA							
54	**Professional, scientific, & technical services**	**17**	**10 942**	**4 292**	**804**	**82**	**17.7**	**6.7**
541	Professional, scientific, & technical services	17	10 942	4 292	804	82	17.7	6.7
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
541611	Administrative management & general management consulting service	2	D	D	D	a	D	D
	BALANCE OF CLEARFIELD COUNTY, PA							
54	**Professional, scientific, & technical services**	**19**	**4 324**	**1 623**	**370**	**76**	**54.0**	**18.9**
541	Professional, scientific, & technical services	19	4 324	1 623	370	76	54.0	18.9
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	BALANCE OF CLINTON COUNTY, PA							
54	**Professional, scientific, & technical services**	**10**	**2 205**	**471**	**100**	**27**	**88.8**	**6.7**
541	Professional, scientific, & technical services	10	2 205	471	100	27	88.8	6.7
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF COLUMBIA COUNTY, PA							
54	**Professional, scientific, & technical services**	**28**	**18 866**	**10 122**	**1 823**	**428**	**14.2**	**1.0**
541	Professional, scientific, & technical services	28	18 866	10 122	1 823	428	14.2	1.0
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	e	D	D
	BALANCE OF CRAWFORD COUNTY, PA							
54	**Professional, scientific, & technical services**	**28**	**9 322**	**2 963**	**751**	**103**	**40.9**	**2.9**
541	Professional, scientific, & technical services	28	9 322	2 963	751	103	40.9	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	1 524	483	105	17	100.0	–
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
	BALANCE OF CUMBERLAND COUNTY, PA							
54	**Professional, scientific, & technical services**	**36**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	36	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	BALANCE OF DAUPHIN COUNTY, PA							
54	**Professional, scientific, & technical services**	**41**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	41	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 326	2 445	573	66	13.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 326	2 445	573	66	13.0	–
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
541512	Computer systems design services	4	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	c	D	D
	BALANCE OF DELAWARE COUNTY, PA							
54	**Professional, scientific, & technical services**	**177**	**205 777**	**73 842**	**16 878**	**1 259**	**18.6**	**4.5**
541	Professional, scientific, & technical services	177	205 777	73 842	16 878	1 259	18.6	4.5
5411	Legal services	17	8 746	3 077	795	72	46.5	7.5
54111	Offices of lawyers	13	8 300	2 970	769	66	47.0	4.5
541110	Offices of lawyers	13	8 300	2 970	769	66	47.0	4.5
5411101	Offices of lawyers (except legal aid societies)	13	8 300	2 970	769	66	47.0	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	7 685	2 814	637	77	20.1	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	7 685	2 814	637	77	20.1	3.2
541211	Offices of certified public accountants	8	4 901	1 781	451	42	22.9	2.1
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	39	D	D	D	e	D	D
54131	Architectural services	6	4 756	1 725	380	47	38.6	–
541310	Architectural services	6	4 756	1 725	380	47	38.6	–
54133	Engineering services	29	D	D	D	c	D	D
541330	Engineering services	29	D	D	D	c	D	D
5414	Specialized design services	8	D	D	D	a	D	D
54143	Graphic design services	5	5 969	462	80	14	26.2	1.4
541430	Graphic design services	5	5 969	462	80	14	26.2	1.4
5414302	Commercial art	2	D	D	D	a	D	D
5415	Computer systems design & related services	35	D	D	D	e	D	D
54151	Computer systems design & related services	35	D	D	D	e	D	D
541511	Custom computer programming services	19	D	D	D	c	D	D
541512	Computer systems design services	11	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	10	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	41	D	D	D	c	D	D
54161	Management consulting services	33	D	D	D	b	D	D
541611	Administrative management & general management consulting service	15	D	D	D	b	D	D
541612	Human resources & executive search consulting services	12	D	D	D	b	D	D
54162	Environmental consulting services	5	D	D	D	c	D	D
541620	Environmental consulting services	5	D	D	D	c	D	D
5418	Advertising & related services	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
	BALANCE OF ELK COUNTY, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ERIE COUNTY, PA							
54	**Professional, scientific, & technical services**	**36**	**7 816**	**2 459**	**460**	**107**	**70.5**	**2.0**
541	Professional, scientific, & technical services	36	7 816	2 459	460	107	70.5	2.0
5413	Architectural, engineering, & related services	10	1 565	764	106	24	76.4	–
5419	Other professional, scientific, & technical services	5	2 342	336	60	22	45.1	–
54192	Photographic services	5	2 342	336	60	22	45.1	–
541921	Photographic studios, portrait	5	2 342	336	60	22	45.1	–
	BALANCE OF FAYETTE COUNTY, PA							
54	**Professional, scientific, & technical services**	**27**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	BALANCE OF FOREST COUNTY, PA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FRANKLIN COUNTY, PA							
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
	BALANCE OF FULTON COUNTY, PA							
54	**Professional, scientific, & technical services**	**12**	**1 649**	**357**	**94**	**31**	**77.9**	**–**
541	Professional, scientific, & technical services	12	1 649	357	94	31	77.9	–
	BALANCE OF GREENE COUNTY, PA							
54	**Professional, scientific, & technical services**	**7**	**1 406**	**531**	**142**	**26**	**91.8**	**–**
541	Professional, scientific, & technical services	7	1 406	531	142	26	91.8	–
	BALANCE OF HUNTINGDON COUNTY, PA							
54	**Professional, scientific, & technical services**	**5**	**721**	**245**	**48**	**9**	**89.9**	**10.1**
	BALANCE OF INDIANA COUNTY, PA							
54	**Professional, scientific, & technical services**	**14**	**23 182**	**5 025**	**1 297**	**155**	**3.2**	**75.8**
541	Professional, scientific, & technical services	14	23 182	5 025	1 297	155	3.2	75.8
5413	Architectural, engineering, & related services	5	D	D	D	c	D	D
54133	Engineering services	2	D	D	D	c	D	D
541330	Engineering services	2	D	D	D	c	D	D
5415	Computer systems design & related services	2	D	D	D	a	D	D
54151	Computer systems design & related services	2	D	D	D	a	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	BALANCE OF JEFFERSON COUNTY, PA							
54	**Professional, scientific, & technical services**	**21**	**5 155**	**2 312**	**781**	**116**	**66.0**	**4.1**
541	Professional, scientific, & technical services	21	5 155	2 312	781	116	66.0	4.1
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	BALANCE OF JUNIATA COUNTY, PA							
54	**Professional, scientific, & technical services**	**18**	**2 150**	**453**	**112**	**34**	**70.1**	**–**
541	Professional, scientific, & technical services	18	2 150	453	112	34	70.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LACKAWANNA COUNTY, PA							
54	**Professional, scientific, & technical services**	**52**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	52	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 074	423	120	35	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 074	423	120	35	100.0	–
5413	Architectural, engineering, & related services	10	5 093	2 374	561	91	34.5	1.2
5416	Management, scientific, & technical consulting services	13	D	D	D	b	D	D
54161	Management consulting services	9	D	D	D	b	D	D
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
	BALANCE OF LANCASTER COUNTY, PA							
54	**Professional, scientific, & technical services**	**123**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	123	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	7 890	2 809	713	144	38.8	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	7 890	2 809	713	144	38.8	1.7
541211	Offices of certified public accountants	12	6 247	2 346	616	108	26.4	–
541219	Other accounting services	13	1 313	382	77	20	82.5	10.4
5413	Architectural, engineering, & related services	24	D	D	D	f	D	D
54138	Testing laboratories	4	D	D	D	f	D	D
541380	Testing laboratories	4	D	D	D	f	D	D
5414	Specialized design services	7	D	D	D	b	D	D
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	10	3 721	840	164	31	85.9	1.8
54151	Computer systems design & related services	10	3 721	840	164	31	85.9	1.8
5416	Management, scientific, & technical consulting services	17	D	D	D	b	D	D
54162	Environmental consulting services	5	D	D	D	b	D	D
541620	Environmental consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	14	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	BALANCE OF LAWRENCE COUNTY, PA							
54	**Professional, scientific, & technical services**	**26**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	26	D	D	D	c	D	D
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	BALANCE OF LEBANON COUNTY, PA							
54	**Professional, scientific, & technical services**	**36**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
	BALANCE OF LEHIGH COUNTY, PA							
54	**Professional, scientific, & technical services**	**66**	**38 371**	**16 866**	**2 725**	**282**	**43.1**	**19.8**
541	Professional, scientific, & technical services	66	38 371	16 866	2 725	282	43.1	19.8
5411	Legal services	9	5 448	2 734	291	27	17.5	28.8
54111	Offices of lawyers	9	5 448	2 734	291	27	17.5	28.8
541110	Offices of lawyers	9	5 448	2 734	291	27	17.5	28.8
5411101	Offices of lawyers (except legal aid societies)	9	5 448	2 734	291	27	17.5	28.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	5 205	3 046	70	14	13.8	78.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	5 205	3 046	70	14	13.8	78.9
5413	Architectural, engineering, & related services	17	D	D	D	c	D	D
54133	Engineering services	12	D	D	D	b	D	D
541330	Engineering services	12	D	D	D	b	D	D
5415	Computer systems design & related services	8	D	D	D	b	D	D
54151	Computer systems design & related services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LUZERNE COUNTY, PA							
54	**Professional, scientific, & technical services**	**63**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	63	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	1 638	470	101	51	75.4	20.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	1 638	470	101	51	75.4	20.0
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	BALANCE OF LYCOMING COUNTY, PA							
54	**Professional, scientific, & technical services**	**23**	**6 169**	**1 824**	**451**	**227**	**75.7**	**–**
541	Professional, scientific, & technical services	23	6 169	1 824	451	227	75.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	c	D	D
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	BALANCE OF MC KEAN COUNTY, PA							
54	**Professional, scientific, & technical services**	**25**	**4 336**	**1 370**	**333**	**111**	**74.2**	**2.7**
541	Professional, scientific, & technical services	25	4 336	1 370	333	111	74.2	2.7
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	BALANCE OF MERCER COUNTY, PA							
54	**Professional, scientific, & technical services**	**36**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	36	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	7	D	D	D	b	D	D
54161	Management consulting services	7	D	D	D	b	D	D
541611	Administrative management & general management consulting service	3	D	D	D	b	D	D
	BALANCE OF MIFFLIN COUNTY, PA							
54	**Professional, scientific, & technical services**	**4**	**781**	**236**	**58**	**11**	**17.2**	**–**
	BALANCE OF MONROE COUNTY, PA							
54	**Professional, scientific, & technical services**	**92**	**18 941**	**7 049**	**1 372**	**260**	**44.0**	**14.6**
541	Professional, scientific, & technical services	92	18 941	7 049	1 372	260	44.0	14.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	D	D	D	b	D	D
54161	Management consulting services	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MONTGOMERY COUNTY, PA							
54	**Professional, scientific, & technical services**	**174**	**145 662**	**59 123**	**11 941**	**1 224**	**30.6**	**2.2**
541	Professional, scientific, & technical services	174	145 662	59 123	11 941	1 224	30.6	2.2
5411	Legal services	28	D	D	D	c	D	D
54111	Offices of lawyers	22	D	D	D	c	D	D
541110	Offices of lawyers	22	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
541211	Offices of certified public accountants	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	26	D	D	D	c	D	D
54133	Engineering services	20	D	D	D	c	D	D
541330	Engineering services	20	D	D	D	c	D	D
5414	Specialized design services	10	D	D	D	b	D	D
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	28	D	D	D	c	D	D
54151	Computer systems design & related services	28	D	D	D	c	D	D
541511	Custom computer programming services	12	D	D	D	c	D	D
541512	Computer systems design services	11	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	36	D	D	D	c	D	D
54161	Management consulting services	27	D	D	D	c	D	D
541611	Administrative management & general management consulting service	13	8 981	4 266	877	66	43.5	15.5
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5417	Scientific research & development services	4	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	b	D	D
5417102	Research & development in the life sciences	2	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	BALANCE OF MONTOUR COUNTY, PA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF NORTHAMPTON COUNTY, PA							
54	**Professional, scientific, & technical services**	**79**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	79	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 102	301	114	43	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 102	301	114	43	100.0	–
5413	Architectural, engineering, & related services	16	4 789	1 678	410	62	35.2	19.6
5415	Computer systems design & related services	9	D	D	D	b	D	D
54151	Computer systems design & related services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	3 615	1 342	261	29	51.0	13.5
5418	Advertising & related services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
	BALANCE OF NORTHUMBERLAND COUNTY, PA							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	b	D	D
	BALANCE OF PERRY COUNTY, PA							
54	**Professional, scientific, & technical services**	**29**	**6 593**	**1 481**	**352**	**92**	**88.0**	**2.1**
541	Professional, scientific, & technical services	29	6 593	1 481	352	92	88.0	2.1
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
	BALANCE OF PIKE COUNTY, PA							
54	**Professional, scientific, & technical services**	**53**	**11 891**	**3 746**	**737**	**137**	**70.6**	**4.9**
541	Professional, scientific, & technical services	53	11 891	3 746	737	137	70.6	4.9
5411	Legal services	19	5 011	1 536	328	66	69.0	2.5
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	1 738	888	179	26	33.6	–
	BALANCE OF POTTER COUNTY, PA							
54	**Professional, scientific, & technical services**	**7**	**1 078**	**330**	**65**	**14**	**39.1**	**2.5**
541	Professional, scientific, & technical services	7	1 078	330	65	14	39.1	2.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SCHUYLKILL COUNTY, PA							
54	**Professional, scientific, & technical services**	**30**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
541219	Other accounting services	6	2 395	1 101	253	44	23.7	1.1
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	a	D	D
	BALANCE OF SNYDER COUNTY, PA							
54	**Professional, scientific, & technical services**	**18**	**4 793**	**1 584**	**432**	**65**	**58.6**	**–**
541	Professional, scientific, & technical services	18	4 793	1 584	432	65	58.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	BALANCE OF SOMERSET COUNTY, PA							
54	**Professional, scientific, & technical services**	**30**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	30	D	D	D	c	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
	BALANCE OF SULLIVAN COUNTY, PA							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SUSQUEHANNA COUNTY, PA							
54	**Professional, scientific, & technical services**	**35**	**8 137**	**2 576**	**621**	**167**	**65.4**	**.9**
541	Professional, scientific, & technical services	35	8 137	2 576	621	167	65.4	.9
5411	Legal services	17	4 228	1 065	253	70	41.6	1.8
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	2 705	1 171	267	46	91.1	–
	BALANCE OF TIOGA COUNTY, PA							
54	**Professional, scientific, & technical services**	**9**	**1 122**	**469**	**94**	**19**	**81.7**	**18.3**
541	Professional, scientific, & technical services	9	1 122	469	94	19	81.7	18.3
	BALANCE OF UNION COUNTY, PA							
54	**Professional, scientific, & technical services**	**4**	**1 533**	**698**	**131**	**20**	**48.3**	**–**
541	Professional, scientific, & technical services	4	1 533	698	131	20	48.3	–
	BALANCE OF VENANGO COUNTY, PA							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	BALANCE OF WARREN COUNTY, PA							
54	**Professional, scientific, & technical services**	**6**	**854**	**244**	**51**	**15**	**48.8**	**–**
	BALANCE OF WASHINGTON COUNTY, PA							
54	**Professional, scientific, & technical services**	**57**	**25 170**	**6 930**	**1 508**	**232**	**41.4**	**.5**
541	Professional, scientific, & technical services	57	25 170	6 930	1 508	232	41.4	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	D	D	D	c	D	D
54133	Engineering services	12	D	D	D	c	D	D
541330	Engineering services	12	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	BALANCE OF WAYNE COUNTY, PA							
54	**Professional, scientific, & technical services**	**37**	**13 028**	**5 839**	**1 333**	**204**	**31.5**	**.4**
541	Professional, scientific, & technical services	37	13 028	5 839	1 333	204	31.5	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	c	D	D
541219	Other accounting services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF WESTMORELAND COUNTY, PA							
54	**Professional, scientific, & technical services**	**90**	**223 398**	**63 701**	**17 049**	**1 533**	**5.6**	**3.3**
541	Professional, scientific, & technical services	90	223 398	63 701	17 049	1 533	5.6	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	981	226	62	25	91.3	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	981	226	62	25	91.3	8.7
5413	Architectural, engineering, & related services	29	206 959	59 740	16 204	1 314	2.8	3.4
54133	Engineering services	18	182 441	49 744	11 776	1 071	3.1	–
541330	Engineering services	18	182 441	49 744	11 776	1 071	3.1	–
54138	Testing laboratories	7	D	D	D	c	D	D
541380	Testing laboratories	7	D	D	D	c	D	D
5414	Specialized design services	4	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	14	10 120	2 330	446	126	31.8	.6
54161	Management consulting services	11	D	D	D	b	D	D
541611	Administrative management & general management consulting service	7	D	D	D	b	D	D
	BALANCE OF WYOMING COUNTY, PA							
54	**Professional, scientific, & technical services**	**32**	**7 990**	**3 323**	**592**	**105**	**43.0**	**18.0**
541	Professional, scientific, & technical services	32	7 990	3 323	592	105	43.0	18.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 808	1 206	178	33	1.5	67.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 808	1 206	178	33	1.5	67.4
5413	Architectural, engineering, & related services	6	3 064	1 457	324	38	64.1	–
	BALANCE OF YORK COUNTY, PA							
54	**Professional, scientific, & technical services**	**89**	**43 566**	**12 485**	**2 975**	**437**	**29.6**	**2.8**
541	Professional, scientific, & technical services	89	43 566	12 485	2 975	437	29.6	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 023	1 346	412	90	44.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 023	1 346	412	90	44.3	–
5413	Architectural, engineering, & related services	24	D	D	D	c	D	D
54133	Engineering services	16	D	D	D	c	D	D
541330	Engineering services	16	D	D	D	c	D	D
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	13	D	D	D	b	D	D
54161	Management consulting services	9	2 843	1 488	316	35	94.6	–
5418	Advertising & related services	4	D	D	D	b	D	D
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

PENNSYLVANIA

Ashland is in Columbia and Schuylkill Counties; it was erroneously reported as never being in Columbia County for the 1992 Economic Census.

Bethlehem is in Lehigh and Northampton Counties.

Ellwood City is in Beaver and Lawrence Counties.

Shippensburg is in Cumberland and Franklin Counties.

Telford is in Bucks and Montgomery Counties.

Trafford is in Allegheny and Westmoreland Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

PENNSYLVANIA

Allentown—Bethlehem—Easton, PA MSA

Carbon County, PA

Lehigh County, PA

Northampton County, PA

Altoona, PA MSA

Blair County, PA

Erie, PA MSA

Erie County, PA

Harrisburg—Lebanon—Carlisle, PA MSA

Cumberland County, PA

Dauphin County, PA

Lebanon County, PA

Perry County, PA

Johnstown, PA MSA

Cambria County, PA

Somerset County, PA

Lancaster, PA MSA

Lancaster County, PA

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA

Bergen—Passaic, NJ PMSA

Bergen County, NJ

Passaic County, NJ

Bridgeport, CT PMSA

Fairfield County, CT (Part)

Bridgeport city, CT

Fairfield town, CT

Monroe town, CT

Shelton city, CT

Stratford town, CT

Trumbull town, CT

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA—Con.

Bridgeport, CT PMSA—Con.

New Haven County, CT (Part)

Ansonia city, CT

Derby city, CT

Milford city, CT

Seymour town, CT

Danbury, CT PMSA

Fairfield County, CT (Part)

Bethel town, CT

Brookfield town, CT

Danbury city, CT

New Fairfield town, CT

Newtown town, CT

Ridgefield town, CT

Litchfield County, CT (Part)

New Milford town, CT

Dutchess County, NY PMSA

Dutchess County, NY

Jersey City, NJ PMSA

Hudson County, NJ

Middlesex—Somerset—Hunterdon, NJ PMSA

Hunterdon County, NJ

Middlesex County, NJ

Somerset County, NJ

Monmouth—Ocean, NJ PMSA

Monmouth County, NJ

Ocean County, NJ

Nassau—Suffolk, NY PMSA

Nassau County, NY

Suffolk County, NY

U.S. Census Bureau, 1997 Economic Census

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA—Con.

New Haven—Meriden, CT PMSA

Middlesex County, CT (Part)

Clinton town, CT

New Haven County, CT (Part)

Branford town, CT

Cheshire town, CT

East Haven town, CT

Guilford town, CT

Hamden town, CT

Madison town, CT

Meriden city, CT

New Haven city, CT

North Branford town, CT

North Haven town, CT

Orange town, CT

Wallingford town, CT

West Haven city, CT

New York, NY PMSA

Bronx County, NY

Kings County, NY

New York County, NY

Putnam County, NY

Queens County, NY

Richmond County, NY

Rockland County, NY

Westchester County, NY

Newark, NJ PMSA

Essex County, NJ

Morris County, NJ

Sussex County, NJ

Union County, NJ

Warren County, NJ

Newburgh, NY—PA PMSA

Orange County, NY

Pike County, PA

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA—Con.

Stamford—Norwalk, CT PMSA

Fairfield County, CT (Part)

Darien town, CT

Greenwich town, CT

New Canaan town, CT

Norwalk city, CT

Stamford city, CT

Westport town, CT

Wilton town, CT

Trenton, NJ PMSA

Mercer County, NJ

Waterbury, CT PMSA

Litchfield County, CT (Part)

Watertown town, CT

New Haven County, CT (Part)

Naugatuck, CT

Southbury town, CT

Waterbury city, CT

Wolcott town, CT

Newburgh, NY—PA PMSA

Orange County, NY

Pike County, PA

Philadelphia, PA—NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

Philadelphia—Wilmington—Atlantic City, PA—NJ—DE—MD CMSA

Atlantic—Cape May, NJ PMSA

Atlantic County, NJ

Cape May County, NJ

Philadelphia—Wilmington—Atlantic City, PA—NJ—DE—MD CMSA—Con.

Philadelphia, PA—NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

Vineland—Millville—Bridgeton, NJ PMSA

Cumberland County, NJ

Wilmington—Newark, DE—MD PMSA

New Castle County, DE

Cecil County, MD

Pittsburgh, PA MSA

Allegheny County, PA

Beaver County, PA

Pittsburgh, PA MSA—Con.

Butler County, PA

Fayette County, PA

Washington County, PA

Westmoreland County, PA

Reading, PA MSA

Berks County, PA

Scranton—Wilkes-Barre—Hazleton, PA MSA

Columbia County, PA

Lackawanna County, PA

Luzerne County, PA

Wyoming County, PA

Sharon, PA MSA

Mercer County, PA

State College, PA MSA

Centre County, PA

Williamsport, PA MSA

Lycoming County, PA

York, PA MSA

York County, PA

Rhode Island

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Professional, Scientific, and Technical Services

Geographic Area Series

U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RHODE ISLAND							
54	**Professional, scientific, & technical services**	**2 349**	**1 418 099**	**541 537**	**126 280**	**14 866**	**27.4**	**5.8**
541	Professional, scientific, & technical services	2 349	1 418 099	541 537	126 280	14 866	27.4	5.8
5411	Legal services	746	393 509	143 435	31 467	3 522	34.0	2.7
54111	Offices of lawyers	730	383 481	139 570	30 669	3 384	34.4	2.8
541110	Offices of lawyers	730	383 481	139 570	30 669	3 384	34.4	2.8
5411101	Offices of lawyers (except legal aid societies)	730	383 481	139 570	30 669	3 384	34.4	2.8
54119	Other legal services	16	10 028	3 865	798	138	18.2	.2
541191	Title abstract & settlement offices	14	D	D	D	c	D	D
541199	All other legal services	2	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	378	187 601	84 495	19 422	3 414	25.9	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	378	187 601	84 495	19 422	3 414	25.9	4.7
541211	Offices of certified public accountants	240	112 991	42 844	9 700	1 338	35.9	2.8
541213	Tax return preparation services	29	5 068	1 953	769	425	23.6	13.8
541214	Payroll services	14	D	D	D	g	D	D
541219	Other accounting services	95	D	D	D	e	D	D
5413	Architectural, engineering, & related services	345	310 469	125 609	28 608	3 149	22.9	5.9
54131	Architectural services	75	32 226	12 588	2 730	341	34.7	3.7
541310	Architectural services	75	32 226	12 588	2 730	341	34.7	3.7
54133	Engineering services	204	258 280	104 390	23 948	2 518	20.5	6.4
541330	Engineering services	204	258 280	104 390	23 948	2 518	20.5	6.4
54134	Drafting services	6	D	D	D	a	D	D
541340	Drafting services	6	D	D	D	a	D	D
54135	Building inspection services	8	D	D	D	b	D	D
541350	Building inspection services	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	29	6 779	3 075	638	118	40.3	–
541370	Surveying & mapping (except geophysical) services	29	6 779	3 075	638	118	40.3	–
54138	Testing laboratories	23	11 594	4 959	1 157	141	30.0	4.4
541380	Testing laboratories	23	11 594	4 959	1 157	141	30.0	4.4
5414	Specialized design services	130	40 587	12 759	2 906	413	60.1	1.8
54141	Interior design services	36	15 388	4 755	1 202	173	63.2	1.3
541410	Interior design services	36	15 388	4 755	1 202	173	63.2	1.3
54142	Industrial design services	8	2 907	451	98	10	57.9	–
541420	Industrial design services	8	2 907	451	98	10	57.9	–
54143	Graphic design services	80	21 686	7 376	1 573	218	57.9	2.0
541430	Graphic design services	80	21 686	7 376	1 573	218	57.9	2.0
5414301	Graphic design services (except commercial art & medical artists)	68	20 095	6 636	1 341	196	58.5	1.5
5414302	Commercial art	12	1 591	740	232	22	51.5	7.2
54149	Other specialized design services	6	606	177	33	12	70.1	19.3
541490	Other specialized design services	6	606	177	33	12	70.1	19.3
5415	Computer systems design & related services	245	216 167	73 394	20 832	1 633	15.0	10.5
54151	Computer systems design & related services	245	216 167	73 394	20 832	1 633	15.0	10.5
541511	Custom computer programming services	103	32 389	15 450	3 394	342	52.7	19.6
541512	Computer systems design services	112	101 194	39 274	8 735	766	13.4	14.2
5415121	Computer systems integrators	42	71 400	26 135	5 986	503	8.9	11.7
5415122	Computer systems consultants (except systems integrators)	70	29 794	13 139	2 749	263	24.2	20.1
541513	Computer facilities management services	9	70 473	15 076	7 325	478	.6	2.9
541519	Other computer related services	21	12 111	3 594	1 378	47	11.1	–
5416	Management, scientific, & technical consulting services	242	100 694	43 955	9 734	1 111	34.6	14.5
54161	Management consulting services	193	78 957	35 943	8 379	921	35.2	10.6
541611	Administrative management & general management consulting service	80	25 688	11 312	2 933	218	23.7	21.7
541612	Human resources & executive search consulting services	59	35 049	19 123	4 280	545	45.7	4.1
5416121	Actuarial consulting	2	D	D	D	b	D	D
5416122	Executive placement services	25	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	32	19 579	9 378	1 942	189	38.7	.3
541613	Marketing consulting services	40	11 303	4 030	782	103	45.6	7.4
541614	Process, physical distribution, & logistics consulting services	10	D	D	D	b	D	D
541618	Other management consulting services	4	D	D	D	a	D	D
54162	Environmental consulting services	19	D	D	D	c	D	D
541620	Environmental consulting services	19	D	D	D	c	D	D
54169	Other scientific & technical consulting services	30	D	D	D	b	D	D
541690	Other scientific & technical consulting services	30	D	D	D	b	D	D
5417	Scientific research & development services	29	42 564	23 325	6 027	534	1.4	5.6
54171	R&D in the physical, engineering, & life sciences	23	40 049	22 059	5 750	506	1.2	5.9
541710	R&D in the physical, engineering, & life sciences	23	40 049	22 059	5 750	506	1.2	5.9
5417101	R&D in the physical & engineering sciences	16	17 956	6 042	1 433	135	2.4	2.9
5417102	Research & development in the life sciences	7	22 093	16 017	4 317	371	.3	8.3
54172	Research & development in the social sciences & humanities	6	2 515	1 266	277	28	4.8	1.4
541720	R&D in the social sciences & humanities	6	2 515	1 266	277	28	4.8	1.4

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RHODE ISLAND—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	132	90 521	24 301	5 073	635	37.3	3.9
54181	Advertising agencies	52	40 992	14 730	3 108	329	29.8	5.2
541810	Advertising agencies	52	40 992	14 730	3 108	329	29.8	5.2
54182	Public relations agencies	19	4 551	1 382	364	46	39.9	11.4
541820	Public relations agencies	19	4 551	1 382	364	46	39.9	11.4
54183	Media buying services	4	4 670	1 156	276	23	70.2	–
541830	Media buying services	4	4 670	1 156	276	23	70.2	–
54184	Media representatives	7	2 216	748	174	28	7.3	8.5
541840	Media representatives	7	2 216	748	174	28	7.3	8.5
5418401	Radio & television advertising representatives	3	D	D	D	b	D	D
5418402	Publishers' advertising representatives	4	D	D	D	a	D	D
54185	Display advertising	7	D	D	D	b	D	D
541850	Display advertising	7	D	D	D	b	D	D
5418501	Display advertising (except outdoor)	2	D	D	D	a	D	D
5418502	Outdoor advertising services	5	D	D	D	b	D	D
54186	Direct mail advertising	6	D	D	D	b	D	D
541860	Direct mail advertising	6	D	D	D	b	D	D
54189	Other services related to advertising	37	D	D	D	c	D	D
541890	Other services related to advertising	37	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	19	17 727	2 969	468	78	54.4	–
5418903	Sign painting & lettering shop	14	D	D	D	b	D	D
5418909	All other advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	102	35 987	10 264	2 211	455	27.8	2.9
54191	Marketing research & public opinion polling	11	9 027	2 207	439	69	19.0	5.1
541910	Marketing research & public opinion polling	11	9 027	2 207	439	69	19.0	5.1
54192	Photographic services	79	21 822	5 908	1 222	325	31.1	2.1
541921	Photographic studios, portrait	57	16 767	4 679	922	286	33.9	2.1
541922	Commercial photography	22	5 055	1 229	300	39	21.9	2.0
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	10	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	10	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	RHODE ISLAND								
54	**Professional, scientific, & technical services**	**28**	**20 175**	**19 718**	**9 551**	**2 066**	**195**	**11.1**	**10.1**
541	Professional, scientific, & technical services	28	20 175	19 718	9 551	2 066	195	11.1	10.1
5411	Legal services	12	3 726	3 503	2 242	556	67	9.6	20.6
54111	Offices of lawyers	12	3 726	3 503	2 242	556	67	9.6	20.6
541110	Offices of lawyers	12	3 726	3 503	2 242	556	67	9.6	20.6
5411102	Legal aid societies & similar legal services	12	3 726	3 503	2 242	556	67	9.6	20.6
5417	Scientific research & development services	16	16 449	16 215	7 309	1 510	128	11.5	7.7
54171	R&D in the physical, engineering, & life sciences	11	12 831	12 212	5 707	1 170	74	9.3	8.9
541710	R&D in the physical, engineering, & life sciences	11	12 831	12 212	5 707	1 170	74	9.3	8.9
5417101	R&D in the physical & engineering sciences	3	D	D	D	D	b	D	D
5417102	Research & development in the life sciences	8	D	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	5	3 618	4 003	1 602	340	54	19.3	3.3
541720	R&D in the social sciences & humanities	5	3 618	4 003	1 602	340	54	19.3	3.3

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW LONDON–NORWICH, CT–RI MSA							
54	**Professional, scientific, & technical services**	**556**	**389 693**	**175 506**	**39 303**	**4 338**	**25.5**	**9.3**
541	Professional, scientific, & technical services	556	389 693	175 506	39 303	4 338	25.5	9.3
5411	Legal services	182	81 244	36 481	7 854	958	33.5	7.4
54111	Offices of lawyers	181	D	D	D	f	D	D
541110	Offices of lawyers	181	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	181	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	76	23 178	8 679	2 137	494	37.4	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	76	23 178	8 679	2 137	494	37.4	3.5
541211	Offices of certified public accountants	48	18 919	7 467	1 720	249	34.6	4.1
541213	Tax return preparation services	13	D	D	D	c	D	D
5413	Architectural, engineering, & related services	122	193 107	97 101	22 267	2 097	16.7	5.3
54133	Engineering services	85	178 217	90 400	20 933	1 933	15.1	5.1
541330	Engineering services	85	178 217	90 400	20 933	1 933	15.1	5.1
54137	Surveying & mapping (except geophysical) services	10	3 190	1 353	273	36	18.4	4.3
541370	Surveying & mapping (except geophysical) services	10	3 190	1 353	273	36	18.4	4.3
5414	Specialized design services	20	D	D	D	b	D	D
54143	Graphic design services	8	D	D	D	a	D	D
541430	Graphic design services	8	D	D	D	a	D	D
5415	Computer systems design & related services	46	33 238	13 041	2 917	250	25.0	25.2
54151	Computer systems design & related services	46	33 238	13 041	2 917	250	25.0	25.2
541511	Custom computer programming services	16	9 639	6 623	1 530	114	15.4	74.6
541512	Computer systems design services	26	23 189	6 263	1 353	130	28.8	4.9
5415121	Computer systems integrators	18	21 319	5 423	1 250	117	24.3	5.3
5416	Management, scientific, & technical consulting services	58	31 240	11 894	2 515	237	37.4	31.4
54161	Management consulting services	44	16 247	7 316	1 222	129	50.4	7.3
541611	Administrative management & general management consulting service	20	6 416	3 708	622	59	30.8	2.9
541612	Human resources & executive search consulting services	9	D	D	D	b	D	D
541613	Marketing consulting services	10	D	D	D	b	D	D
54169	Other scientific & technical consulting services	10	D	D	D	b	D	D
541690	Other scientific & technical consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	10	D	D	D	b	D	D
5418	Advertising & related services	25	8 869	1 755	350	70	44.4	5.5
54189	Other services related to advertising	8	3 968	566	83	22	71.1	3.1
541890	Other services related to advertising	8	3 968	566	83	22	71.1	3.1
5419	Other professional, scientific, & technical services	17	D	D	D	c	D	D
54192	Photographic services	14	6 055	2 024	377	120	14.1	6.0
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	PROVIDENCE–FALL RIVER–WARWICK, RI–MA MSA							
54	**Professional, scientific, & technical services**	**2 437**	**1 260 966**	**486 958**	**109 137**	**13 659**	**32.9**	**6.1**
541	Professional, scientific, & technical services	2 437	1 260 966	486 958	109 137	13 659	32.9	6.1
5411	Legal services	807	406 255	148 985	32 458	3 669	34.4	3.2
54111	Offices of lawyers	791	396 711	145 052	31 645	3 528	34.9	3.3
541110	Offices of lawyers	791	396 711	145 052	31 645	3 528	34.9	3.3
5411101	Offices of lawyers (except legal aid societies)	791	396 711	145 052	31 645	3 528	34.9	3.3
54119	Other legal services	16	9 544	3 933	813	141	11.7	.2
541191	Title abstract & settlement offices	14	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	409	194 736	87 494	20 026	3 504	27.8	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	409	194 736	87 494	20 026	3 504	27.8	4.3
541211	Offices of certified public accountants	255	119 532	45 668	10 246	1 395	37.4	2.5
541213	Tax return preparation services	36	5 567	2 175	813	460	35.6	11.6
541214	Payroll services	15	48 998	30 744	6 985	1 228	3.2	1.2
541219	Other accounting services	103	20 639	8 907	1 982	421	28.4	19.3
5413	Architectural, engineering, & related services	333	219 346	85 269	19 488	2 164	34.8	9.2
54131	Architectural services	72	30 822	11 690	2 500	327	38.8	3.7
541310	Architectural services	72	30 822	11 690	2 500	327	38.8	3.7
54133	Engineering services	193	167 510	64 575	14 987	1 526	34.2	10.9
541330	Engineering services	193	167 510	64 575	14 987	1 526	34.2	10.9
54135	Building inspection services	7	1 802	669	142	26	19.5	–
541350	Building inspection services	7	1 802	669	142	26	19.5	–
54137	Surveying & mapping (except geophysical) services	31	6 976	3 186	663	134	39.3	3.1
541370	Surveying & mapping (except geophysical) services	31	6 976	3 186	663	134	39.3	3.1
54138	Testing laboratories	23	11 601	4 979	1 161	142	30.7	4.4
541380	Testing laboratories	23	11 601	4 979	1 161	142	30.7	4.4
5414	Specialized design services	127	39 423	12 811	2 779	418	61.7	1.2
54141	Interior design services	34	15 336	4 922	1 224	181	63.0	1.3
541410	Interior design services	34	15 336	4 922	1 224	181	63.0	1.3
54143	Graphic design services	80	21 723	7 510	1 491	221	57.5	1.3
541430	Graphic design services	80	21 723	7 510	1 491	221	57.5	1.3
5414301	Graphic design services (except commercial art & medical artists)	67	19 902	6 752	1 342	193	57.0	.9
5415	Computer systems design & related services	244	126 601	50 672	11 479	1 047	27.0	8.6
54151	Computer systems design & related services	244	126 601	50 672	11 479	1 047	27.0	8.6
541511	Custom computer programming services	104	D	D	D	e	D	D
541512	Computer systems design services	108	64 727	24 999	5 489	480	23.7	9.9
5415121	Computer systems integrators	38	35 971	12 928	3 011	240	20.6	4.3
5415122	Computer systems consultants (except systems integrators)	70	28 756	12 071	2 478	240	27.6	16.8
541519	Other computer related services	25	12 866	3 788	1 427	56	15.5	.8

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PROVIDENCE–FALL RIVER–WARWICK, RI–MA MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	255	113 112	48 023	10 677	1 242	33.4	15.6
54161	Management consulting services	203	87 128	37 809	8 907	1 014	34.6	13.0
541611	Administrative management & general management consulting service	86	27 336	12 091	3 165	254	26.5	19.7
541612	Human resources & executive search consulting services	56	34 657	18 758	4 233	538	46.2	4.2
5416122	Executive placement services	24	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	30	19 710	9 319	1 950	186	41.2	.3
541613	Marketing consulting services	43	15 036	4 492	888	126	36.9	27.7
541614	Process, physical distribution, & logistics consulting services	13	9 327	2 235	572	89	13.6	3.7
54162	Environmental consulting services	22	15 899	5 895	876	112	25.5	37.1
541620	Environmental consulting services	22	15 899	5 895	876	112	25.5	37.1
54169	Other scientific & technical consulting services	30	10 085	4 319	894	116	35.6	3.9
541690	Other scientific & technical consulting services	30	10 085	4 319	894	116	35.6	3.9
5417	Scientific research & development services	23	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	18	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	18	D	D	D	e	D	D
5417102	Research & development in the life sciences	7	D	D	D	e	D	D
5418	Advertising & related services	138	100 243	26 002	5 493	751	39.8	3.7
54181	Advertising agencies	54	43 211	15 247	3 264	349	35.6	4.9
541810	Advertising agencies	54	43 211	15 247	3 264	349	35.6	4.9
54182	Public relations agencies	19	5 077	1 472	385	48	52.7	6.2
541820	Public relations agencies	19	5 077	1 472	385	48	52.7	6.2
54185	Display advertising	9	14 142	2 104	443	60	16.4	6.4
541850	Display advertising	9	14 142	2 104	443	60	16.4	6.4
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54189	Other services related to advertising	37	D	D	D	c	D	D
541890	Other services related to advertising	37	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	21	22 214	3 629	624	158	43.4	–
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	101	D	D	D	e	D	D
54192	Photographic services	80	22 221	6 208	1 242	341	28.0	1.2
541921	Photographic studios, portrait	59	D	D	D	e	D	D
541922	Commercial photography	21	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	10	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	10	D	D	D	b	D	D
	AREA OUTSIDE RHODE ISLAND METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**183**	**243 873**	**88 339**	**24 487**	**2 268**	**9.3**	**7.3**
541	Professional, scientific, & technical services	183	243 873	88 339	24 487	2 268	9.3	7.3
5411	Legal services	41	14 866	4 222	846	141	45.3	2.3
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	c	D	D
541211	Offices of certified public accountants	9	D	D	D	b	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	39	97 208	47 094	10 881	1 129	4.4	2.9
54133	Engineering services	30	D	D	D	g	D	D
541330	Engineering services	30	D	D	D	g	D	D
5414	Specialized design services	12	D	D	D	b	D	D
5415	Computer systems design & related services	29	D	D	D	f	D	D
54151	Computer systems design & related services	29	D	D	D	f	D	D
541512	Computer systems design services	17	D	D	D	e	D	D
5415121	Computer systems integrators	8	D	D	D	e	D	D
5417	Scientific research & development services	7	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	a	D	D
541921	Photographic studios, portrait	8	D	D	D	a	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	NEW LONDON–NORWICH, CT–RI MSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
	PROVIDENCE–FALL RIVER–WARWICK, RI–MA MSA								
54	**Professional, scientific, & technical services**	**29**	**20 385**	**19 899**	**9 651**	**2 090**	**200**	**11.0**	**10.0**
541	Professional, scientific, & technical services	29	20 385	19 899	9 651	2 090	200	11.0	10.0
5411	Legal services	13	3 936	3 684	2 342	580	72	9.0	19.5
54111	Offices of lawyers	13	3 936	3 684	2 342	580	72	9.0	19.5
541110	Offices of lawyers	13	3 936	3 684	2 342	580	72	9.0	19.5
5411102	Legal aid societies & similar legal services	13	3 936	3 684	2 342	580	72	9.0	19.5
5417	Scientific research & development services	16	16 449	16 215	7 309	1 510	128	11.5	7.7
	AREA OUTSIDE RHODE ISLAND METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BRISTOL COUNTY, RI							
54	**Professional, scientific, & technical services**	**59**	**13 548**	**3 544**	**743**	**141**	**66.6**	**2.6**
541	Professional, scientific, & technical services	59	13 548	3 544	743	141	66.6	2.6
5413	Architectural, engineering, & related services	17	4 015	1 563	344	50	83.8	3.2
5414	Specialized design services	7	2 318	269	45	8	87.9	–
5418	Advertising & related services	5	2 772	273	68	15	26.1	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	KENT COUNTY, RI							
54	**Professional, scientific, & technical services**	**392**	**151 467**	**52 270**	**11 299**	**1 573**	**42.3**	**6.2**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KENT COUNTY, RI—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	392	151 467	52 270	11 299	1 573	42.3	6.2
5411	Legal services	110	32 585	9 103	1 999	325	56.2	1.6
54111	Offices of lawyers	107	D	D	D	e	D	D
541110	Offices of lawyers	107	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	107	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	78	21 918	8 864	1 892	350	53.2	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	78	21 918	8 864	1 892	350	53.2	9.9
541211	Offices of certified public accountants	48	13 677	5 299	1 152	189	62.6	.4
541219	Other accounting services	22	D	D	D	c	D	D
5413	Architectural, engineering, & related services	48	27 240	9 872	2 086	258	44.9	17.1
54133	Engineering services	34	17 415	5 735	1 211	138	48.0	26.7
541330	Engineering services	34	17 415	5 735	1 211	138	48.0	26.7
5414	Specialized design services	11	4 858	2 500	595	70	16.3	–
54141	Interior design services	4	3 410	1 840	451	44	8.8	–
541410	Interior design services	4	3 410	1 840	451	44	8.8	–
54143	Graphic design services	7	1 448	660	144	26	34.0	–
541430	Graphic design services	7	1 448	660	144	26	34.0	–
5415	Computer systems design & related services	48	24 162	11 553	2 645	201	25.2	4.8
54151	Computer systems design & related services	48	24 162	11 553	2 645	201	25.2	4.8
541512	Computer systems design services	28	19 815	9 035	2 064	119	22.8	5.6
5415121	Computer systems integrators	10	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	41	13 076	3 986	715	111	46.2	3.0
54161	Management consulting services	33	10 817	3 572	622	94	35.3	3.4
5418	Advertising & related services	20	18 171	4 208	879	114	40.9	–
54181	Advertising agencies	7	D	D	D	b	D	D
541810	Advertising agencies	7	D	D	D	b	D	D
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	33	D	D	D	c	D	D
54192	Photographic services	29	6 177	1 579	334	115	22.9	1.6
541921	Photographic studios, portrait	23	4 497	1 276	271	105	29.4	–
	NEWPORT COUNTY, RI							
54	**Professional, scientific, & technical services**	**235**	**256 079**	**92 368**	**25 368**	**2 401**	**12.0**	**7.0**
541	Professional, scientific, & technical services	235	256 079	92 368	25 368	2 401	12.0	7.0
5411	Legal services	47	17 082	4 760	980	164	52.3	.9
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	6 437	2 569	631	122	23.3	16.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	6 437	2 569	631	122	23.3	16.0
541211	Offices of certified public accountants	12	4 344	1 681	417	68	10.0	8.8
541219	Other accounting services	10	1 923	816	188	49	49.9	30.4
5413	Architectural, engineering, & related services	55	102 986	49 370	11 377	1 185	7.1	2.8
54133	Engineering services	41	99 205	47 658	11 042	1 142	6.3	2.8
541330	Engineering services	41	99 205	47 658	11 042	1 142	6.3	2.8
5414	Specialized design services	18	5 660	779	287	34	69.2	4.1
54143	Graphic design services	9	1 473	274	163	12	56.7	15.9
541430	Graphic design services	9	1 473	274	163	12	56.7	15.9
5415	Computer systems design & related services	39	98 147	26 365	10 095	671	2.8	12.7
54151	Computer systems design & related services	39	98 147	26 365	10 095	671	2.8	12.7
541512	Computer systems design services	19	D	D	D	e	D	D
5415121	Computer systems integrators	9	37 008	13 662	3 078	273	.5	18.8
5416	Management, scientific, & technical consulting services	23	3 574	1 349	244	47	53.4	15.0
54161	Management consulting services	18	3 047	1 142	206	27	59.6	11.7
5417	Scientific research & development services	7	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	b	D	D
5418	Advertising & related services	8	1 931	540	111	15	43.3	1.3
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	a	D	D
541921	Photographic studios, portrait	9	1 985	325	86	16	81.8	6.8

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PROVIDENCE COUNTY, RI							
54	**Professional, scientific, & technical services**	**1 419**	**888 039**	**345 943**	**78 354**	**8 957**	**28.5**	**5.7**
541	Professional, scientific, & technical services	1 419	888 039	345 943	78 354	8 957	28.5	5.7
5411	Legal services	525	327 375	125 588	27 571	2 869	29.1	2.8
54111	Offices of lawyers	517	320 090	122 377	26 931	2 757	29.5	2.8
541110	Offices of lawyers	517	320 090	122 377	26 931	2 757	29.5	2.8
5411101	Offices of lawyers (except legal aid societies)	517	320 090	122 377	26 931	2 757	29.5	2.8
54119	Other legal services	8	7 285	3 211	640	112	8.0	–
541191	Title abstract & settlement offices	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	231	129 196	48 581	11 346	1 792	24.1	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	231	129 196	48 581	11 346	1 792	24.1	4.1
541211	Offices of certified public accountants	155	89 249	33 529	7 562	989	31.9	2.6
541213	Tax return preparation services	16	D	D	D	e	D	D
541214	Payroll services	8	D	D	D	c	D	D
541219	Other accounting services	52	D	D	D	c	D	D
5413	Architectural, engineering, & related services	170	148 288	56 093	12 942	1 420	27.8	5.9
54131	Architectural services	52	24 579	9 357	2 105	250	37.0	3.0
541310	Architectural services	52	24 579	9 357	2 105	250	37.0	3.0
54133	Engineering services	81	113 364	42 108	9 802	1 005	25.8	6.7
541330	Engineering services	81	113 364	42 108	9 802	1 005	25.8	6.7
54137	Surveying & mapping (except geophysical) services	18	4 185	1 880	405	82	36.8	–
541370	Surveying & mapping (except geophysical) services	18	4 185	1 880	405	82	36.8	–
5414	Specialized design services	87	26 708	8 896	1 909	287	65.5	1.4
54141	Interior design services	21	8 359	2 618	688	110	70.3	2.3
541410	Interior design services	21	8 359	2 618	688	110	70.3	2.3
54143	Graphic design services	58	17 428	6 065	1 190	170	62.0	1.1
541430	Graphic design services	58	17 428	6 065	1 190	170	62.0	1.1
5414301	Graphic design services (except commercial art & medical artists)	50	16 377	5 577	1 096	154	62.8	.5
5415	Computer systems design & related services	128	76 983	30 840	7 096	667	26.5	11.5
54151	Computer systems design & related services	128	76 983	30 840	7 096	667	26.5	11.5
541511	Custom computer programming services	57	D	D	D	c	D	D
541512	Computer systems design services	52	27 410	11 732	2 521	257	25.2	17.9
5415122	Computer systems consultants (except systems integrators)	34	17 683	8 353	1 742	154	18.0	26.1
541519	Other computer related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	131	69 460	33 594	7 749	813	26.8	18.3
54161	Management consulting services	107	55 447	28 265	7 038	730	26.6	11.9
541611	Administrative management & general management consulting service	44	19 459	9 154	2 554	165	13.2	24.1
541612	Human resources & executive search consulting services	30	25 521	15 908	3 728	460	30.2	5.5
5416122	Executive placement services	14	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	14	D	D	D	c	D	D
541613	Marketing consulting services	25	D	D	D	b	D	D
54162	Environmental consulting services	9	9 374	3 636	338	40	14.0	62.7
541620	Environmental consulting services	9	9 374	3 636	338	40	14.0	62.7
54169	Other scientific & technical consulting services	15	4 639	1 693	373	43	54.9	4.7
541690	Other scientific & technical consulting services	15	4 639	1 693	373	43	54.9	4.7
5417	Scientific research & development services	12	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	e	D	D
5417102	Research & development in the life sciences	4	D	D	D	e	D	D
5418	Advertising & related services	88	64 552	18 502	3 847	461	37.5	5.0
54181	Advertising agencies	38	29 712	11 190	2 393	253	39.6	7.1
541810	Advertising agencies	38	29 712	11 190	2 393	253	39.6	7.1
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	5	D	D	D	b	D	D
54189	Other services related to advertising	23	D	D	D	b	D	D
541890	Other services related to advertising	23	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	12	D	D	D	b	D	D
5418903	Sign painting & lettering shop	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	47	D	D	D	e	D	D
54192	Photographic services	35	12 791	3 850	770	187	26.2	1.4
541921	Photographic studios, portrait	22	9 935	3 042	558	162	24.5	1.8
541922	Commercial photography	13	2 856	808	212	25	32.2	–
54199	All other professional, scientific, & technical services	7	4 363	2 005	521	55	28.5	2.5
541990	All other professional, scientific, & technical services	7	4 363	2 005	521	55	28.5	2.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON COUNTY, RI							
54	**Professional, scientific, & technical services**	**244**	**108 966**	**47 412**	**10 516**	**1 794**	**29.8**	**4.4**
541	Professional, scientific, & technical services	244	108 966	47 412	10 516	1 794	29.8	4.4
5411	Legal services	58	15 539	3 694	844	151	67.1	5.8
54111	Offices of lawyers	57	D	D	D	c	D	D
541110	Offices of lawyers	57	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	57	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	29 377	24 236	5 500	1 122	12.9	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	29 377	24 236	5 500	1 122	12.9	.9
541211	Offices of certified public accountants	22	5 392	2 268	556	85	55.1	4.7
541214	Payroll services	4	D	D	D	f	D	D
5413	Architectural, engineering, & related services	55	27 940	8 711	1 859	236	24.7	6.7
54133	Engineering services	36	24 566	7 403	1 566	186	24.4	6.0
541330	Engineering services	36	24 566	7 403	1 566	186	24.4	6.0
5415	Computer systems design & related services	23	15 854	4 260	936	89	15.8	1.7
54151	Computer systems design & related services	23	15 854	4 260	936	89	15.8	1.7
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	40	13 519	4 663	964	126	55.2	7.4
54161	Management consulting services	28	8 581	2 601	451	56	76.9	11.7
541612	Human resources & executive search consulting services	9	5 619	1 357	271	35	92.9	–
5416123	Human resources & personnel management consulting	6	4 399	979	201	15	90.9	–
54162	Environmental consulting services	6	4 171	1 789	447	61	10.0	–
541620	Environmental consulting services	6	4 171	1 789	447	61	10.0	–
5418	Advertising & related services	11	3 095	778	168	30	18.9	7.9
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BARRINGTON TOWN, RI							
54	**Professional, scientific, & technical services**	**25**	**5 295**	**1 474**	**286**	**55**	**71.8**	**3.5**
541	Professional, scientific, & technical services	25	5 295	1 474	286	55	71.8	3.5
5414	Specialized design services	4	D	D	D	a	D	D
	BRISTOL TOWN, RI							
54	**Professional, scientific, & technical services**	**26**	**6 699**	**1 699**	**374**	**66**	**55.5**	**2.5**
541	Professional, scientific, & technical services	26	6 699	1 699	374	66	55.5	2.5
5413	Architectural, engineering, & related services	11	2 870	1 148	248	32	77.4	4.5
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	BURRILLVILLE TOWN, RI							
54	**Professional, scientific, & technical services**	**11**	**2 038**	**843**	**154**	**32**	**15.3**	**2.9**
541	Professional, scientific, & technical services	11	2 038	843	154	32	15.3	2.9
	CENTRAL FALLS, RI							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	COVENTRY TOWN, RI							
54	**Professional, scientific, & technical services**	**36**	**6 604**	**2 281**	**502**	**89**	**85.5**	**–**
541	Professional, scientific, & technical services	36	6 604	2 281	502	89	85.5	–
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CRANSTON, RI							
54	**Professional, scientific, & technical services**	**185**	**106 997**	**34 323**	**7 116**	**1 072**	**32.3**	**6.2**
541	Professional, scientific, & technical services	185	106 997	34 323	7 116	1 072	32.3	6.2
5411	Legal services	61	17 863	6 387	1 164	217	52.2	4.8
54111	Offices of lawyers	60	D	D	D	c	D	D
541110	Offices of lawyers	60	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	60	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	11 066	4 919	1 082	170	48.6	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	11 066	4 919	1 082	170	48.6	5.4
541211	Offices of certified public accountants	29	9 851	4 474	961	138	46.3	2.1
5413	Architectural, engineering, & related services	23	42 909	12 820	2 742	357	10.6	.4
54133	Engineering services	12	39 654	11 738	2 494	314	9.5	.4
541330	Engineering services	12	39 654	11 738	2 494	314	9.5	.4
5414	Specialized design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	16	5 800	1 759	365	48	82.7	.4
54151	Computer systems design & related services	16	5 800	1 759	365	48	82.7	.4
5416	Management, scientific, & technical consulting services	16	9 726	3 591	925	114	5.8	42.8
54161	Management consulting services	12	D	D	D	b	D	D
541611	Administrative management & general management consulting service	4	6 268	2 152	462	55	–	53.3
5418	Advertising & related services	10	10 785	2 551	410	64	62.8	3.2
54189	Other services related to advertising	4	7 150	1 459	125	17	65.0	–
541890	Other services related to advertising	4	7 150	1 459	125	17	65.0	–
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	5 286	1 676	340	82	9.2	–
541921	Photographic studios, portrait	6	5 286	1 676	340	82	9.2	–
	CUMBERLAND TOWN, RI							
54	**Professional, scientific, & technical services**	**38**	**11 691**	**3 621**	**833**	**131**	**71.7**	**.2**
541	Professional, scientific, & technical services	38	11 691	3 621	833	131	71.7	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 575	748	202	31	83.6	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 575	748	202	31	83.6	1.1
5413	Architectural, engineering, & related services	9	4 231	1 019	193	32	90.5	–
	EAST GREENWICH TOWN, RI							
54	**Professional, scientific, & technical services**	**48**	**17 919**	**4 271**	**897**	**138**	**39.3**	**21.3**
541	Professional, scientific, & technical services	48	17 919	4 271	897	138	39.3	21.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 108	512	115	22	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 108	512	115	22	100.0	–
5413	Architectural, engineering, & related services	5	4 770	967	189	20	13.3	73.4
5416	Management, scientific, & technical consulting services	8	5 731	1 280	255	25	11.1	5.4
54161	Management consulting services	7	D	D	D	b	D	D
	EAST PROVIDENCE, RI							
54	**Professional, scientific, & technical services**	**123**	**113 581**	**42 542**	**9 317**	**1 161**	**29.7**	**3.0**
541	Professional, scientific, & technical services	123	113 581	42 542	9 317	1 161	29.7	3.0
5411	Legal services	23	13 874	5 480	1 270	148	19.2	1.4
54111	Offices of lawyers	21	D	D	D	c	D	D
541110	Offices of lawyers	21	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	32 327	10 909	2 585	312	13.4	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	32 327	10 909	2 585	312	13.4	1.2
541211	Offices of certified public accountants	18	D	D	D	b	D	D
541214	Payroll services	2	D	D	D	c	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	20 761	7 292	1 581	177	64.7	2.1
54133	Engineering services	15	15 726	5 430	1 118	114	79.3	–
541330	Engineering services	15	15 726	5 430	1 118	114	79.3	–
5414	Specialized design services	6	2 043	920	153	19	58.4	–
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	14	23 548	8 157	1 735	218	5.2	8.8
54151	Computer systems design & related services	14	23 548	8 157	1 735	218	5.2	8.8
5416	Management, scientific, & technical consulting services	12	10 816	6 940	1 514	176	45.5	3.2
54161	Management consulting services	11	D	D	D	c	D	D
541612	Human resources & executive search consulting services	5	9 821	6 418	1 401	158	44.7	3.2
5418	Advertising & related services	9	8 036	2 103	389	65	67.1	–
54189	Other services related to advertising	3	1 450	300	60	12	D	–
541890	Other services related to advertising	3	1 450	300	60	12	D	–
5419	Other professional, scientific, & technical services	7	2 176	741	90	46	26.7	–
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JOHNSTON TOWN, RI							
54	**Professional, scientific, & technical services**	**30**	**8 613**	**3 376**	**951**	**401**	**25.3**	**23.1**
541	Professional, scientific, & technical services	30	8 613	3 376	951	401	25.3	23.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	4 009	1 620	589	354	22.6	13.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	4 009	1 620	589	354	22.6	13.3
541213	Tax return preparation services	1	D	D	D	e	D	D
	LINCOLN TOWN, RI							
54	**Professional, scientific, & technical services**	**57**	**40 133**	**21 357**	**5 044**	**453**	**15.3**	**5.5**
541	Professional, scientific, & technical services	57	40 133	21 357	5 044	453	15.3	5.5
5411	Legal services	10	2 986	1 009	217	42	67.2	.2
54111	Offices of lawyers	10	2 986	1 009	217	42	67.2	.2
541110	Offices of lawyers	10	2 986	1 009	217	42	67.2	.2
5411101	Offices of lawyers (except legal aid societies)	10	2 986	1 009	217	42	67.2	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	9 815	4 798	1 089	93	2.6	15.4
54133	Engineering services	4	8 926	4 447	1 005	85	–	16.9
541330	Engineering services	4	8 926	4 447	1 005	85	–	16.9
5415	Computer systems design & related services	10	4 500	1 620	259	28	12.2	8.4
54151	Computer systems design & related services	10	4 500	1 620	259	28	12.2	8.4
5416	Management, scientific, & technical consulting services	11	8 171	4 363	927	104	26.3	–
54161	Management consulting services	8	D	D	D	b	D	D
541612	Human resources & executive search consulting services	2	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	c	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	MIDDLETOWN TOWN, RI							
54	**Professional, scientific, & technical services**	**59**	**189 482**	**70 301**	**20 475**	**1 752**	**2.2**	**7.0**
541	Professional, scientific, & technical services	59	189 482	70 301	20 475	1 752	2.2	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 066	654	198	34	21.2	30.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 066	654	198	34	21.2	30.0
5413	Architectural, engineering, & related services	24	91 708	44 664	10 417	1 076	.9	3.0
54133	Engineering services	22	D	D	D	g	D	D
541330	Engineering services	22	D	D	D	g	D	D
5415	Computer systems design & related services	17	93 373	24 252	9 712	617	1.2	10.5
54151	Computer systems design & related services	17	93 373	24 252	9 712	617	1.2	10.5
541512	Computer systems design services	11	D	D	D	e	D	D
5415121	Computer systems integrators	6	D	D	D	e	D	D
	NARRAGANSETT TOWN, RI							
54	**Professional, scientific, & technical services**	**18**	**11 596**	**3 900**	**867**	**107**	**54.3**	**.4**
541	Professional, scientific, & technical services	18	11 596	3 900	867	107	54.3	.4
5413	Architectural, engineering, & related services	5	2 413	1 242	189	19	91.9	1.9
5416	Management, scientific, & technical consulting services	7	6 981	2 064	505	64	48.4	–
54161	Management consulting services	6	D	D	D	a	D	D
	NEWPORT, RI							
54	**Professional, scientific, & technical services**	**91**	**46 101**	**15 121**	**3 418**	**432**	**27.4**	**8.6**
541	Professional, scientific, & technical services	91	46 101	15 121	3 418	432	27.4	8.6
5411	Legal services	28	12 169	3 331	661	108	38.6	1.2
54111	Offices of lawyers	27	D	D	D	c	D	D
541110	Offices of lawyers	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 467	1 544	320	54	12.0	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 467	1 544	320	54	12.0	10.2
5413	Architectural, engineering, & related services	10	3 155	1 547	324	41	42.2	1.6
5414	Specialized design services	12	D	D	D	b	D	D
5417	Scientific research & development services	6	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTH KINGSTOWN TOWN, RI							
54	**Professional, scientific, & technical services**	**71**	**39 773**	**27 725**	**6 213**	**1 174**	**15.8**	**2.9**
541	Professional, scientific, & technical services	71	39 773	27 725	6 213	1 174	15.8	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	g	D	D
541214	Payroll services	3	D	D	D	f	D	D
5413	Architectural, engineering, & related services	14	4 374	1 607	438	47	35.3	11.9
5415	Computer systems design & related services	12	5 681	2 332	494	47	10.8	4.8
54151	Computer systems design & related services	12	5 681	2 332	494	47	10.8	4.8
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	NORTH PROVIDENCE TOWN, RI							
54	**Professional, scientific, & technical services**	**58**	**10 410**	**3 916**	**876**	**137**	**50.5**	**19.8**
541	Professional, scientific, & technical services	58	10 410	3 916	876	137	50.5	19.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	3 454	1 144	274	67	49.7	41.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	3 454	1 144	274	67	49.7	41.8
5413	Architectural, engineering, & related services	7	3 042	1 503	306	30	57.7	–
	NORTH SMITHFIELD TOWN, RI							
54	**Professional, scientific, & technical services**	**25**	**6 464**	**1 564**	**370**	**82**	**61.2**	**23.1**
541	Professional, scientific, & technical services	25	6 464	1 564	370	82	61.2	23.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 939	426	117	35	48.7	51.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 939	426	117	35	48.7	51.3
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
	PAWTUCKET, RI							
54	**Professional, scientific, & technical services**	**94**	**30 170**	**11 367**	**2 607**	**355**	**55.3**	**5.4**
541	Professional, scientific, & technical services	94	30 170	11 367	2 607	355	55.3	5.4
5411	Legal services	44	10 488	2 385	585	113	69.8	13.6
54111	Offices of lawyers	44	10 488	2 385	585	113	69.8	13.6
541110	Offices of lawyers	44	10 488	2 385	585	113	69.8	13.6
5411101	Offices of lawyers (except legal aid societies)	44	10 488	2 385	585	113	69.8	13.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 489	1 541	339	60	36.3	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 489	1 541	339	60	36.3	1.9
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	6 473	3 189	720	72	60.5	.2
5414	Specialized design services	6	1 478	720	160	22	83.5	7.7
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	a	D	D
	PORTSMOUTH TOWN, RI							
54	**Professional, scientific, & technical services**	**29**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	29	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	2 345	883	140	12	89.9	1.8
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PROVIDENCE, RI							
54	**Professional, scientific, & technical services**	**689**	**517 269**	**206 211**	**47 441**	**4 672**	**24.0**	**5.9**
541	Professional, scientific, & technical services	689	517 269	206 211	47 441	4 672	24.0	5.9
5411	Legal services	332	270 736	105 839	23 293	2 210	24.8	2.2
54111	Offices of lawyers	329	269 084	105 161	23 215	2 197	24.9	2.2
541110	Offices of lawyers	329	269 084	105 161	23 215	2 197	24.9	2.2
5411101	Offices of lawyers (except legal aid societies)	329	269 084	105 161	23 215	2 197	24.9	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	74	66 391	24 945	5 570	649	20.0	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	74	66 391	24 945	5 570	649	20.0	1.4
541211	Offices of certified public accountants	60	64 603	24 218	5 408	615	20.0	.6
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	59	43 223	19 202	4 909	482	21.0	14.1
54131	Architectural services	31	16 589	7 040	1 623	174	26.7	4.5
541310	Architectural services	31	16 589	7 040	1 623	174	26.7	4.5
54133	Engineering services	23	25 037	11 413	3 128	282	16.4	21.4
541330	Engineering services	23	25 037	11 413	3 128	282	16.4	21.4
5414	Specialized design services	57	17 254	6 204	1 378	213	60.4	1.1
54141	Interior design services	11	D	D	D	b	D	D
541410	Interior design services	11	D	D	D	b	D	D
54143	Graphic design services	42	12 378	4 548	930	131	58.2	.8
541430	Graphic design services	42	12 378	4 548	930	131	58.2	.8
5414301	Graphic design services (except commercial art & medical artists)	36	D	D	D	c	D	D
5415	Computer systems design & related services	36	28 573	11 999	3 221	230	16.6	17.8
54151	Computer systems design & related services	36	28 573	11 999	3 221	230	16.6	17.8
541512	Computer systems design services	17	13 365	6 721	1 483	130	9.7	35.7
5415122	Computer systems consultants (except systems integrators)	11	12 100	6 249	1 374	114	2.6	37.1
541519	Other computer related services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	62	33 526	16 151	3 833	331	24.3	24.1
54161	Management consulting services	54	25 853	13 100	3 651	311	26.2	7.7
541611	Administrative management & general management consulting service	24	11 202	5 806	1 854	84	12.3	11.3
541612	Human resources & executive search consulting services	15	9 159	5 524	1 455	180	26.3	6.6
5416122	Executive placement services	8	4 673	3 186	923	144	7.7	12.8
5416123	Human resources & personnel management consulting	7	4 486	2 338	532	36	45.7	–
541613	Marketing consulting services	12	5 169	1 622	307	45	51.6	2.4
54162	Environmental consulting services	4	D	D	D	a	D	D
541620	Environmental consulting services	4	D	D	D	a	D	D
5417	Scientific research & development services	7	13 417	8 569	2 250	250	.5	11.6
5418	Advertising & related services	47	40 694	12 339	2 742	274	25.1	7.0
54181	Advertising agencies	29	24 496	9 025	1 934	190	38.4	7.1
541810	Advertising agencies	29	24 496	9 025	1 934	190	38.4	7.1
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
5418502	Outdoor advertising services	2	D	D	D	b	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	15	3 455	963	245	33	31.7	2.2
54192	Photographic services	11	2 720	872	221	28	18.3	–
541922	Commercial photography	10	D	D	D	b	D	D
	SCITUATE TOWN, RI							
54	**Professional, scientific, & technical services**	**12**	**2 330**	**1 529**	**346**	**29**	**32.5**	**–**
541	Professional, scientific, & technical services	12	2 330	1 529	346	29	32.5	–
	SMITHFIELD TOWN, RI							
54	**Professional, scientific, & technical services**	**39**	**21 553**	**8 870**	**1 994**	**206**	**39.3**	**.4**
541	Professional, scientific, & technical services	39	21 553	8 870	1 994	206	39.3	.4
5413	Architectural, engineering, & related services	10	14 638	5 320	1 201	127	15.5	–
54133	Engineering services	5	13 692	5 006	1 140	113	12.4	–
541330	Engineering services	5	13 692	5 006	1 140	113	12.4	–
5415	Computer systems design & related services	9	4 359	2 708	571	47	95.8	2.2
54151	Computer systems design & related services	9	4 359	2 708	571	47	95.8	2.2
	SOUTH KINGSTOWN TOWN, RI							
54	**Professional, scientific, & technical services**	**70**	**25 577**	**7 405**	**1 630**	**224**	**34.1**	**7.5**
541	Professional, scientific, & technical services	70	25 577	7 405	1 630	224	34.1	7.5
5411	Legal services	19	6 076	1 589	343	58	48.4	6.6
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 551	1 615	406	66	47.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 551	1 615	406	66	47.5	–
5413	Architectural, engineering, & related services	12	2 085	897	188	34	41.6	28.6
5415	Computer systems design & related services	7	9 634	1 753	376	34	14.0	–
54151	Computer systems design & related services	7	9 634	1 753	376	34	14.0	–
541512	Computer systems design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	2 854	1 018	203	16	58.7	32.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TIVERTON TOWN, RI							
54	**Professional, scientific, & technical services**	**23**	**6 688**	**2 256**	**541**	**77**	**61.4**	**3.5**
541	Professional, scientific, & technical services	23	6 688	2 256	541	77	61.4	3.5
5413	Architectural, engineering, & related services	7	3 381	1 332	318	38	48.9	–
	WARREN TOWN, RI							
54	**Professional, scientific, & technical services**	**8**	**1 554**	**371**	**83**	**20**	**96.8**	**–**
541	Professional, scientific, & technical services	8	1 554	371	83	20	96.8	–
	WARWICK, RI							
54	**Professional, scientific, & technical services**	**277**	**120 976**	**43 410**	**9 385**	**1 266**	**39.6**	**3.5**
541	Professional, scientific, & technical services	277	120 976	43 410	9 385	1 266	39.6	3.5
5411	Legal services	83	27 389	7 770	1 688	262	50.3	1.5
54111	Offices of lawyers	82	D	D	D	e	D	D
541110	Offices of lawyers	82	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	82	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	18 391	7 529	1 605	297	52.2	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	18 391	7 529	1 605	297	52.2	5.9
541211	Offices of certified public accountants	37	12 062	4 737	1 045	157	60.3	.3
541219	Other accounting services	16	D	D	D	c	D	D
5413	Architectural, engineering, & related services	29	18 610	7 003	1 475	177	46.9	6.1
54133	Engineering services	24	11 571	4 147	882	98	57.6	9.8
541330	Engineering services	24	11 571	4 147	882	98	57.6	9.8
5414	Specialized design services	7	4 142	2 229	532	54	6.7	–
54141	Interior design services	3	D	D	D	b	D	D
541410	Interior design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	30	19 946	10 560	2 439	172	16.1	5.1
54151	Computer systems design & related services	30	19 946	10 560	2 439	172	16.1	5.1
541512	Computer systems design services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	25	6 480	2 314	371	63	70.1	1.3
54161	Management consulting services	21	D	D	D	b	D	D
5418	Advertising & related services	14	17 247	3 930	811	105	38.8	–
54181	Advertising agencies	4	D	D	D	b	D	D
541810	Advertising agencies	4	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	28	D	D	D	c	D	D
54192	Photographic services	24	5 491	1 470	310	107	17.6	1.8
541921	Photographic studios, portrait	19	D	D	D	b	D	D
	WESTERLY TOWN, RI							
54	**Professional, scientific, & technical services**	**59**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	59	D	D	D	c	D	D
5411	Legal services	25	7 078	1 511	341	68	85.3	2.9
54111	Offices of lawyers	25	7 078	1 511	341	68	85.3	2.9
541110	Offices of lawyers	25	7 078	1 511	341	68	85.3	2.9
5411101	Offices of lawyers (except legal aid societies)	25	7 078	1 511	341	68	85.3	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	16 633	4 106	856	109	4.7	4.3
54133	Engineering services	8	D	D	D	b	D	D
541330	Engineering services	8	D	D	D	b	D	D
	WEST WARWICK TOWN, RI							
54	**Professional, scientific, & technical services**	**24**	**4 048**	**1 419**	**301**	**52**	**77.4**	**6.7**
541	Professional, scientific, & technical services	24	4 048	1 419	301	52	77.4	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	881	313	51	15	56.8	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	881	313	51	15	56.8	1.8
	WOONSOCKET, RI							
54	**Professional, scientific, & technical services**	**43**	**15 046**	**5 818**	**1 166**	**199**	**47.2**	**–**
541	Professional, scientific, & technical services	43	15 046	5 818	1 166	199	47.2	–
5411	Legal services	18	3 902	1 128	268	46	88.0	–
54111	Offices of lawyers	18	3 902	1 128	268	46	88.0	–
541110	Offices of lawyers	18	3 902	1 128	268	46	88.0	–
5411101	Offices of lawyers (except legal aid societies)	18	3 902	1 128	268	46	88.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
541219	Other accounting services	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF KENT COUNTY, RI							
54	**Professional, scientific, & technical services**	**7**	**1 920**	**889**	**214**	**28**	**21.1**	**56.8**
541	Professional, scientific, & technical services	7	1 920	889	214	28	21.1	56.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
	BALANCE OF NEWPORT COUNTY, RI							
54	**Professional, scientific, & technical services**	**33**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	33	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	2 397	944	178	18	58.5	1.5
5414	Specialized design services	4	D	D	D	a	D	D
	BALANCE OF PROVIDENCE COUNTY, RI							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	BALANCE OF WASHINGTON COUNTY, RI							
54	**Professional, scientific, & technical services**	**26**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	2 435	859	188	27	61.7	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

RHODE ISLAND

There are no geographic notes for the state of Rhode Island.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

RHODE ISLAND

New London—Norwich, CT—RI MSA

- Middlesex County, CT (Part)
- New London County, CT (Part)
  - East Lyme town, CT
  - Groton city, CT
  - Groton town balance, CT
  - Jewett City, CT
  - Ledyard town, CT
  - Montville town, CT
  - New London city, CT
  - Norwich city, CT
  - Stonington town, CT
  - Waterford town, CT
- Windham County, CT (Part)
  - Plainfield town, CT
- Washington County, RI (Part)
  - Westerly town, RI

Providence—Fall River—Warwick, RI—MA MSA

- Bristol County, MA (Part)
  - Attleboro city, MA
  - Fall River city, MA
  - North Attleborough town, MA
  - Seekonk town, MA
  - Somerset town, MA
  - Swansea town, MA
  - Westport town, MA

Providence—Fall River—Warwick, RI—MA MSA—Con.

- Bristol County, RI (Part)
  - Barrington town, RI
  - Bristol town, RI
  - Warren town, RI
- Kent County, RI (Part)
  - Coventry town, RI
  - East Greenwich town, RI
  - Warwick city, RI
  - West Warwick town, RI
- Newport County, RI (Part)
  - Tiverton town, RI
- Providence County, RI (Part)
  - Burrillville town, RI
  - Central Falls city, RI
  - Cranston city, RI
  - Cumberland town, RI
  - East Providence city, RI
  - Johnston town, RI
  - Lincoln town, RI
  - North Providence town, RI
  - North Smithfield town, RI
  - Pawtucket city, RI
  - Providence city, RI
  - Scituate town, RI
  - Smithfield town, RI
  - Woonsocket city, RI
- Washington County, RI (Part)
  - Narragansett town, RI
  - North Kingstown town, RI
  - South Kingstown town, RI

U.S. Census Bureau, 1997 Economic Census

South Carolina

1997

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Professional, Scientific, and Technical Services

Geographic Area Series

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Professional, Scientific, and Technical Services

Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTH CAROLINA							
54	**Professional, scientific, & technical services**	**6 576**	**6 820 930**	**1 850 524**	**418 619**	**47 679**	**14.4**	**3.6**
541	Professional, scientific, & technical services	6 576	6 820 930	1 850 524	418 619	47 679	14.4	3.6
5411	Legal services	2 165	1 162 465	468 959	102 455	11 256	25.4	5.1
54111	Offices of lawyers	2 095	1 148 281	464 727	101 509	11 060	25.4	5.1
541110	Offices of lawyers	2 095	1 148 281	464 727	101 509	11 060	25.4	5.1
5411101	Offices of lawyers (except legal aid societies)	2 095	1 148 281	464 727	101 509	11 060	25.4	5.1
54119	Other legal services	70	14 184	4 232	946	196	29.2	8.3
541191	Title abstract & settlement offices	52	12 080	3 468	768	159	27.6	9.3
541199	All other legal services	18	2 104	764	178	37	38.4	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 180	333 446	141 113	34 916	8 301	35.9	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 180	333 446	141 113	34 916	8 301	35.9	7.2
541211	Offices of certified public accountants	575	222 496	92 413	21 338	3 043	33.2	6.2
541213	Tax return preparation services	258	36 296	11 065	4 572	2 626	41.6	8.5
541214	Payroll services	35	21 710	13 599	3 303	845	13.1	7.7
541219	Other accounting services	312	52 944	24 036	5 703	1 787	53.2	10.6
5413	Architectural, engineering, & related services	1 139	4 161 254	809 915	191 950	16 571	5.5	1.7
54131	Architectural services	229	141 394	61 209	11 779	1 337	27.7	1.5
541310	Architectural services	229	141 394	61 209	11 779	1 337	27.7	1.5
54133	Engineering services	577	3 909 131	697 539	167 775	13 255	3.9	1.3
541330	Engineering services	577	3 909 131	697 539	167 775	13 255	3.9	1.3
54134	Drafting services	19	D	D	D	b	D	D
541340	Drafting services	19	D	D	D	b	D	D
54135	Building inspection services	23	2 897	1 186	207	48	37.0	–
541350	Building inspection services	23	2 897	1 186	207	48	37.0	–
54136	Geophysical surveying & mapping services	1	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	1	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	230	44 679	21 543	5 143	1 060	43.4	8.2
541370	Surveying & mapping (except geophysical) services	230	44 679	21 543	5 143	1 060	43.4	8.2
54138	Testing laboratories	60	56 031	24 672	6 070	728	33.6	26.5
541380	Testing laboratories	60	56 031	24 672	6 070	728	33.6	26.5
5414	Specialized design services	194	64 693	14 153	3 369	549	46.9	3.6
54141	Interior design services	105	42 192	6 150	1 412	317	46.1	4.2
541410	Interior design services	105	42 192	6 150	1 412	317	46.1	4.2
54142	Industrial design services	7	5 413	3 619	986	57	4.3	–
541420	Industrial design services	7	5 413	3 619	986	57	4.3	–
54143	Graphic design services	78	16 694	4 309	949	167	62.8	3.3
541430	Graphic design services	78	16 694	4 309	949	167	62.8	3.3
5414301	Graphic design services (except commercial art & medical artists)	64	15 179	3 961	880	148	60.1	2.6
5414302	Commercial art	14	1 515	348	69	19	89.4	10.6
54149	Other specialized design services	4	394	75	22	8	42.6	–
541490	Other specialized design services	4	394	75	22	8	42.6	–
5415	Computer systems design & related services	459	413 772	180 330	38 570	3 517	15.1	9.5
54151	Computer systems design & related services	459	413 772	180 330	38 570	3 517	15.1	9.5
541511	Custom computer programming services	198	203 950	95 164	20 018	1 634	11.0	16.7
541512	Computer systems design services	222	195 905	79 424	17 231	1 729	19.1	2.2
5415121	Computer systems integrators	100	143 096	53 677	11 992	1 237	10.8	2.0
5415122	Computer systems consultants (except systems integrators)	122	52 809	25 747	5 239	492	41.6	2.8
541513	Computer facilities management services	8	9 759	3 703	852	94	3.7	–
541519	Other computer related services	31	4 158	2 039	469	60	50.4	26.6
5416	Management, scientific, & technical consulting services	750	326 997	138 231	25 756	3 245	44.8	8.9
54161	Management consulting services	564	264 521	116 257	21 659	2 624	46.9	10.0
541611	Administrative management & general management consulting service	225	127 130	59 210	9 618	1 214	54.0	11.2
541612	Human resources & executive search consulting services	164	53 996	26 023	5 580	717	58.6	5.4
5416121	Actuarial consulting	2	D	D	D	b	D	D
5416122	Executive placement services	92	31 689	16 179	3 395	465	66.8	5.8
5416123	Human resources & personnel management consulting	70	D	D	D	c	D	D
541613	Marketing consulting services	100	52 546	16 969	3 992	405	27.2	6.3
541614	Process, physical distribution, & logistics consulting services	38	24 601	11 519	1 950	220	23.7	23.0
541618	Other management consulting services	37	6 248	2 536	519	68	58.6	3.2
54162	Environmental consulting services	72	34 985	10 986	2 570	369	27.7	5.1
541620	Environmental consulting services	72	34 985	10 986	2 570	369	27.7	5.1
54169	Other scientific & technical consulting services	114	27 491	10 988	1 527	252	46.2	4.0
541690	Other scientific & technical consulting services	114	27 491	10 988	1 527	252	46.2	4.0
5417	Scientific research & development services	36	36 272	8 566	1 947	244	29.0	6.2
54171	R&D in the physical, engineering, & life sciences	31	34 446	7 809	1 765	221	30.0	6.5
541710	R&D in the physical, engineering, & life sciences	31	34 446	7 809	1 765	221	30.0	6.5
5417101	R&D in the physical & engineering sciences	15	11 805	3 412	901	99	5.9	15.1
5417102	Research & development in the life sciences	16	22 641	4 397	864	122	42.6	2.0
54172	Research & development in the social sciences & humanities	5	1 826	757	182	23	9.8	–
541720	R&D in the social sciences & humanities	5	1 826	757	182	23	9.8	–

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTH CAROLINA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	385	244 965	69 252	15 128	2 630	25.6	2.9
54181	Advertising agencies	133	76 351	33 580	7 357	872	11.8	1.9
541810	Advertising agencies	133	76 351	33 580	7 357	872	11.8	1.9
54182	Public relations agencies	41	12 011	5 204	996	108	34.0	13.8
541820	Public relations agencies	41	12 011	5 204	996	108	34.0	13.8
54183	Media buying services	5	2 502	1 318	264	30	15.0	6.6
541830	Media buying services	5	2 502	1 318	264	30	15.0	6.6
54184	Media representatives	16	5 880	2 241	504	77	29.8	.2
541840	Media representatives	16	5 880	2 241	504	77	29.8	.2
5418401	Radio & television advertising representatives	10	3 884	1 428	376	53	28.7	–
5418402	Publishers' advertising representatives	6	1 996	813	128	24	31.9	.5
54185	Display advertising	44	69 677	10 953	2 482	687	10.1	.2
541850	Display advertising	44	69 677	10 953	2 482	687	10.1	.2
5418501	Display advertising (except outdoor)	7	D	D	D	e	D	D
5418502	Outdoor advertising services	37	D	D	D	e	D	D
54186	Direct mail advertising	32	28 620	6 368	1 470	333	75.8	2.9
541860	Direct mail advertising	32	28 620	6 368	1 470	333	75.8	2.9
54187	Advertising material distribution services	4	703	131	20	8	13.8	–
541870	Advertising material distribution services	4	703	131	20	8	13.8	–
54189	Other services related to advertising	110	49 221	9 457	2 035	515	38.1	5.5
541890	Other services related to advertising	110	49 221	9 457	2 035	515	38.1	5.5
5418901	Welcoming services	4	1 150	463	97	60	19.0	21.0
5418902	Advertising specialties goods distributor	43	30 746	4 583	932	197	32.4	2.3
5418903	Sign painting & lettering shop	56	12 984	3 830	885	234	41.4	13.4
5418909	All other advertising	7	4 341	581	121	24	73.1	–
5419	Other professional, scientific, & technical services	268	77 066	20 005	4 528	1 366	28.4	9.6
54191	Marketing research & public opinion polling	30	19 045	5 655	1 322	370	38.2	5.5
541910	Marketing research & public opinion polling	30	19 045	5 655	1 322	370	38.2	5.5
54192	Photographic services	204	44 920	11 103	2 468	896	28.4	11.7
541921	Photographic studios, portrait	172	32 396	7 682	1 610	629	33.2	6.0
541922	Commercial photography	32	12 524	3 421	858	267	16.0	26.7
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	32	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	32	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	SOUTH CAROLINA								
54	**Professional, scientific, & technical services**	**53**	**55 169**	**52 731**	**12 468**	**2 988**	**375**	**6.7**	**3.2**
541	Professional, scientific, & technical services	53	55 169	52 731	12 468	2 988	375	6.7	3.2
5411	Legal services	39	D	D	D	D	c	D	D
54111	Offices of lawyers	39	D	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	39	D	D	D	D	c	D	D
5417	Scientific research & development services	14	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	6	D	D	D	D	c	D	D
5417102	Research & development in the life sciences	1	D	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	7	D	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	7	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AUGUSTA–AIKEN, GA–SC MSA							
54	**Professional, scientific, & technical services**	**688**	**651 316**	**247 653**	**63 335**	**6 578**	**13.6**	**4.4**
541	Professional, scientific, & technical services	688	651 316	247 653	63 335	6 578	13.6	4.4
5411	Legal services	234	76 888	28 518	6 116	869	40.8	7.9
54111	Offices of lawyers	232	D	D	D	f	D	D
541110	Offices of lawyers	232	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	232	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	123	34 094	15 143	3 942	891	27.5	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	123	34 094	15 143	3 942	891	27.5	6.4
541211	Offices of certified public accountants	60	25 121	11 630	2 844	418	25.4	6.3
541213	Tax return preparation services	28	5 193	2 053	756	376	9.4	8.4
541219	Other accounting services	33	D	D	D	b	D	D
5413	Architectural, engineering, & related services	131	438 059	166 937	46 043	3 790	5.6	1.9
54131	Architectural services	22	7 226	2 363	435	67	54.3	2.2
541310	Architectural services	22	7 226	2 363	435	67	54.3	2.2
54133	Engineering services	76	414 502	156 461	43 669	3 427	4.0	.6
541330	Engineering services	76	414 502	156 461	43 669	3 427	4.0	.6
54137	Surveying & mapping (except geophysical) services	22	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	22	D	D	D	c	D	D
54138	Testing laboratories	6	7 621	3 612	820	97	19.6	70.7
541380	Testing laboratories	6	7 621	3 612	820	97	19.6	70.7
5414	Specialized design services	16	4 385	1 066	205	54	63.3	13.9
54141	Interior design services	12	3 228	743	123	38	79.9	12.7
541410	Interior design services	12	3 228	743	123	38	79.9	12.7
5415	Computer systems design & related services	37	11 356	4 734	1 046	148	26.4	34.1
54151	Computer systems design & related services	37	11 356	4 734	1 046	148	26.4	34.1
541512	Computer systems design services	15	5 621	2 147	428	57	35.7	28.7
5416	Management, scientific, & technical consulting services	69	36 012	17 198	2 669	327	21.3	13.6
54161	Management consulting services	45	20 649	9 309	1 617	176	26.3	23.6
541611	Administrative management & general management consulting service	23	14 317	7 006	1 095	106	13.7	33.9
54169	Other scientific & technical consulting services	17	12 043	6 501	706	105	13.1	.2
541690	Other scientific & technical consulting services	17	12 043	6 501	706	105	13.1	.2
5417	Scientific research & development services	12	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	b	D	D
5418	Advertising & related services	36	18 984	4 315	936	159	42.5	6.8
54189	Other services related to advertising	9	5 758	1 065	221	39	64.8	1.0
541890	Other services related to advertising	9	5 758	1 065	221	39	64.8	1.0
5419	Other professional, scientific, & technical services	30	D	D	D	c	D	D
54192	Photographic services	22	D	D	D	b	D	D
541921	Photographic studios, portrait	20	4 426	1 164	263	84	23.7	4.7
54199	All other professional, scientific, & technical services	7	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	7	D	D	D	c	D	D
	CHARLESTON–NORTH CHARLESTON, SC MSA							
54	**Professional, scientific, & technical services**	**1 110**	**784 081**	**314 639**	**69 415**	**8 539**	**20.7**	**7.2**
541	Professional, scientific, & technical services	1 110	784 081	314 639	69 415	8 539	20.7	7.2
5411	Legal services	400	310 157	134 391	28 387	2 247	18.5	3.2
54111	Offices of lawyers	389	308 785	133 998	28 263	2 223	18.3	3.1
541110	Offices of lawyers	389	308 785	133 998	28 263	2 223	18.3	3.1
5411101	Offices of lawyers (except legal aid societies)	389	308 785	133 998	28 263	2 223	18.3	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	160	49 309	23 600	5 774	1 759	33.1	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	160	49 309	23 600	5 774	1 759	33.1	7.8
541211	Offices of certified public accountants	88	31 834	13 657	3 117	447	36.4	6.9
541213	Tax return preparation services	24	4 126	1 453	597	395	21.7	1.8
541219	Other accounting services	43	11 218	6 820	1 681	853	33.0	10.1
5413	Architectural, engineering, & related services	213	230 553	103 792	23 434	2 620	19.5	10.6
54131	Architectural services	49	29 020	14 075	1 641	282	24.6	.3
541310	Architectural services	49	29 020	14 075	1 641	282	24.6	.3
54133	Engineering services	112	169 257	74 199	17 852	1 840	14.5	10.2
541330	Engineering services	112	169 257	74 199	17 852	1 840	14.5	10.2
54137	Surveying & mapping (except geophysical) services	23	6 073	2 964	721	135	19.6	2.6
541370	Surveying & mapping (except geophysical) services	23	6 073	2 964	721	135	19.6	2.6
54138	Testing laboratories	20	25 015	11 932	3 100	340	46.2	27.9
541380	Testing laboratories	20	25 015	11 932	3 100	340	46.2	27.9
5414	Specialized design services	30	7 930	1 456	308	91	60.3	.4
54141	Interior design services	20	5 845	1 022	202	68	65.8	.6
541410	Interior design services	20	5 845	1 022	202	68	65.8	.6
54143	Graphic design services	10	2 085	434	106	23	44.7	–
541430	Graphic design services	10	2 085	434	106	23	44.7	–
5415	Computer systems design & related services	69	46 858	19 366	3 917	419	10.4	4.5
54151	Computer systems design & related services	69	46 858	19 366	3 917	419	10.4	4.5
541511	Custom computer programming services	30	D	D	D	c	D	D
541512	Computer systems design services	35	22 978	10 002	1 996	205	12.8	4.1
5415122	Computer systems consultants (except systems integrators)	15	13 044	6 555	1 300	121	4.5	2.3

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHARLESTON–NORTH CHARLESTON, SC MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	121	51 619	15 960	3 977	446	29.7	22.7
54161	Management consulting services	88	43 327	13 013	3 341	344	25.0	26.7
541611	Administrative management & general management consulting service	40	22 293	7 053	1 914	160	23.2	31.0
541612	Human resources & executive search consulting services	21	5 365	1 950	434	61	67.3	3.3
541613	Marketing consulting services	16	D	D	D	b	D	D
54162	Environmental consulting services	11	4 501	1 913	435	68	18.3	.7
541620	Environmental consulting services	11	4 501	1 913	435	68	18.3	.7
54169	Other scientific & technical consulting services	22	3 791	1 034	201	34	97.0	3.0
541690	Other scientific & technical consulting services	22	3 791	1 034	201	34	97.0	3.0
5417	Scientific research & development services	13	15 170	3 006	685	86	54.4	6.8
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	b	D	D
5418	Advertising & related services	56	49 417	8 423	1 872	640	10.6	2.1
54185	Display advertising	8	D	D	D	e	D	D
541850	Display advertising	8	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
54189	Other services related to advertising	14	4 688	1 270	293	72	18.1	1.5
541890	Other services related to advertising	14	4 688	1 270	293	72	18.1	1.5
5418903	Sign painting & lettering shop	10	2 710	968	231	61	20.4	2.6
5419	Other professional, scientific, & technical services	48	23 068	4 645	1 061	231	23.7	8.7
54191	Marketing research & public opinion polling	9	12 203	2 855	689	106	19.8	6.1
541910	Marketing research & public opinion polling	9	12 203	2 855	689	106	19.8	6.1
54192	Photographic services	33	D	D	D	c	D	D
541921	Photographic studios, portrait	28	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	6	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	a	D	D
	CHARLOTTE–GASTONIA–ROCK HILL, NC–SC MSA							
54	**Professional, scientific, & technical services**	**3 302**	**3 263 955**	**1 258 300**	**287 739**	**32 123**	**16.0**	**5.4**
541	Professional, scientific, & technical services	3 302	3 263 955	1 258 300	287 739	32 123	16.0	5.4
5411	Legal services	643	506 431	206 806	45 174	4 325	16.3	5.1
54111	Offices of lawyers	616	499 466	204 297	44 688	4 245	16.1	5.1
541110	Offices of lawyers	616	499 466	204 297	44 688	4 245	16.1	5.1
5411101	Offices of lawyers (except legal aid societies)	616	499 466	204 297	44 688	4 245	16.1	5.1
54119	Other legal services	27	6 965	2 509	486	80	30.0	–
541191	Title abstract & settlement offices	11	4 860	1 776	339	53	4.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	540	390 615	157 922	35 871	5 797	13.4	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	540	390 615	157 922	35 871	5 797	13.4	4.3
541211	Offices of certified public accountants	281	285 739	109 584	22 599	2 684	12.2	1.6
541213	Tax return preparation services	87	16 264	5 715	2 385	1 030	25.7	13.0
541214	Payroll services	20	66 696	34 065	8 739	1 594	1.1	11.1
541219	Other accounting services	152	21 916	8 558	2 148	489	57.8	13.0
5413	Architectural, engineering, & related services	620	892 845	364 215	83 167	7 456	15.1	3.1
54131	Architectural services	138	153 110	69 799	14 450	1 455	12.8	1.9
541310	Architectural services	138	153 110	69 799	14 450	1 455	12.8	1.9
54133	Engineering services	325	676 223	265 692	62 926	4 973	14.2	3.3
541330	Engineering services	325	676 223	265 692	62 926	4 973	14.2	3.3
54134	Drafting services	14	2 579	1 223	293	61	31.6	–
541340	Drafting services	14	2 579	1 223	293	61	31.6	–
54135	Building inspection services	17	D	D	D	b	D	D
541350	Building inspection services	17	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	101	41 227	19 849	3 797	707	31.1	4.8
541370	Surveying & mapping (except geophysical) services	101	41 227	19 849	3 797	707	31.1	4.8
54138	Testing laboratories	24	17 962	6 982	1 569	223	25.5	–
541380	Testing laboratories	24	17 962	6 982	1 569	223	25.5	–
5414	Specialized design services	161	64 425	16 180	3 394	508	38.1	3.1
54141	Interior design services	70	30 676	4 717	988	197	47.5	4.2
541410	Interior design services	70	30 676	4 717	988	197	47.5	4.2
54143	Graphic design services	76	28 284	8 602	1 796	249	33.0	1.8
541430	Graphic design services	76	28 284	8 602	1 796	249	33.0	1.8
5414301	Graphic design services (except commercial art & medical artists)	69	26 709	8 192	1 703	235	32.5	1.9
5415	Computer systems design & related services	438	624 618	250 800	57 249	4 842	11.4	7.7
54151	Computer systems design & related services	438	624 618	250 800	57 249	4 842	11.4	7.7
541511	Custom computer programming services	191	212 020	105 249	23 278	2 035	11.7	13.0
541512	Computer systems design services	196	229 791	83 236	20 284	1 748	17.7	5.0
5415121	Computer systems integrators	92	153 164	48 133	11 682	1 031	13.5	5.5
5415122	Computer systems consultants (except systems integrators)	104	76 627	35 103	8 602	717	26.3	3.9
541513	Computer facilities management services	4	D	D	D	f	D	D
541519	Other computer related services	47	D	D	D	f	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHARLOTTE–GASTONIA–ROCK HILL, NC–SC MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	475	388 388	142 436	30 913	3 337	21.1	6.3
54161	Management consulting services	384	296 317	98 854	21 846	2 332	21.9	7.7
541611	Administrative management & general management consulting service	134	167 844	45 991	10 190	894	13.3	4.3
541612	Human resources & executive search consulting services	114	67 220	31 951	7 135	635	29.0	16.1
5416122	Executive placement services	71	39 294	21 320	4 636	393	32.5	17.5
5416123	Human resources & personnel management consulting	42	D	D	D	c	D	D
541613	Marketing consulting services	90	40 441	13 485	2 916	599	46.1	9.8
541614	Process, physical distribution, & logistics consulting services	27	14 386	4 573	966	123	21.4	4.1
541618	Other management consulting services	19	6 426	2 854	639	81	19.3	5.0
54162	Environmental consulting services	32	26 805	10 866	1 148	167	31.2	2.9
541620	Environmental consulting services	32	26 805	10 866	1 148	167	31.2	2.9
54169	Other scientific & technical consulting services	59	65 266	32 716	7 919	838	13.5	1.0
541690	Other scientific & technical consulting services	59	65 266	32 716	7 919	838	13.5	1.0
5417	Scientific research & development services	26	18 336	6 130	1 573	128	10.2	18.6
54171	R&D in the physical, engineering, & life sciences	22	17 836	5 998	1 551	120	8.2	18.6
541710	R&D in the physical, engineering, & life sciences	22	17 836	5 998	1 551	120	8.2	18.6
5418	Advertising & related services	254	227 312	76 859	16 401	2 651	27.5	9.7
54181	Advertising agencies	96	68 807	27 587	5 762	567	34.7	11.2
541810	Advertising agencies	96	68 807	27 587	5 762	567	34.7	11.2
54182	Public relations agencies	38	31 184	8 530	2 021	235	47.3	3.3
541820	Public relations agencies	38	31 184	8 530	2 021	235	47.3	3.3
54184	Media representatives	20	14 340	4 922	1 167	137	8.8	32.7
541840	Media representatives	20	14 340	4 922	1 167	137	8.8	32.7
5418401	Radio & television advertising representatives	10	8 770	2 963	527	60	1.2	6.8
54185	Display advertising	12	33 453	10 307	2 751	958	6.8	1.4
541850	Display advertising	12	33 453	10 307	2 751	958	6.8	1.4
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54186	Direct mail advertising	22	24 297	9 727	2 345	320	21.5	3.0
541860	Direct mail advertising	22	24 297	9 727	2 345	320	21.5	3.0
54187	Advertising material distribution services	2	D	D	D	c	D	D
541870	Advertising material distribution services	2	D	D	D	c	D	D
54189	Other services related to advertising	57	D	D	D	c	D	D
541890	Other services related to advertising	57	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	28	30 401	5 022	1 097	149	33.8	15.6
5418903	Sign painting & lettering shop	23	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	145	150 985	36 952	13 997	3 079	7.4	3.4
54192	Photographic services	110	138 018	31 205	12 858	2 820	6.3	2.6
541921	Photographic studios, portrait	88	131 131	29 568	12 541	2 744	4.7	2.3
541922	Commercial photography	22	6 887	1 637	317	76	35.9	9.2
54199	All other professional, scientific, & technical services	16	3 755	1 579	322	49	22.3	2.0
541990	All other professional, scientific, & technical services	16	3 755	1 579	322	49	22.3	2.0
	COLUMBIA, SC MSA							
54	**Professional, scientific, & technical services**	**1 243**	**1 059 810**	**370 916**	**78 498**	**9 455**	**17.2**	**6.5**
541	Professional, scientific, & technical services	1 243	1 059 810	370 916	78 498	9 455	17.2	6.5
5411	Legal services	438	299 415	116 203	23 842	3 077	18.7	3.9
54111	Offices of lawyers	419	292 481	114 248	23 405	2 991	18.9	3.7
541110	Offices of lawyers	419	292 481	114 248	23 405	2 991	18.9	3.7
5411101	Offices of lawyers (except legal aid societies)	419	292 481	114 248	23 405	2 991	18.9	3.7
54119	Other legal services	19	6 934	1 955	437	86	9.8	10.3
541191	Title abstract & settlement offices	15	6 139	1 720	383	73	6.9	11.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	187	69 546	32 237	7 442	1 490	26.8	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	187	69 546	32 237	7 442	1 490	26.8	9.5
541211	Offices of certified public accountants	96	46 040	20 301	4 411	539	23.9	9.0
541213	Tax return preparation services	36	4 599	1 826	742	426	46.7	5.1
541219	Other accounting services	47	11 415	5 042	1 232	251	31.4	9.2
5413	Architectural, engineering, & related services	211	372 207	93 367	20 190	2 066	15.4	3.0
54131	Architectural services	37	26 074	11 552	1 942	220	27.8	–
541310	Architectural services	37	26 074	11 552	1 942	220	27.8	–
54133	Engineering services	120	331 848	75 561	16 757	1 582	13.7	3.1
541330	Engineering services	120	331 848	75 561	16 757	1 582	13.7	3.1
54137	Surveying & mapping (except geophysical) services	31	4 535	2 114	492	109	59.5	11.0
541370	Surveying & mapping (except geophysical) services	31	4 535	2 114	492	109	59.5	11.0
54138	Testing laboratories	13	7 844	3 231	799	120	26.3	8.8
541380	Testing laboratories	13	7 844	3 231	799	120	26.3	8.8
5414	Specialized design services	29	10 878	2 870	663	98	38.5	3.9
54141	Interior design services	13	6 555	1 481	364	52	33.6	6.5
541410	Interior design services	13	6 555	1 481	364	52	33.6	6.5
54143	Graphic design services	15	D	D	D	b	D	D
541430	Graphic design services	15	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLUMBIA, SC MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	103	188 271	84 196	17 218	1 317	6.8	15.9
54151	Computer systems design & related services	103	188 271	84 196	17 218	1 317	6.8	15.9
541511	Custom computer programming services	51	131 876	61 275	13 095	869	2.7	22.0
541512	Computer systems design services	46	55 412	22 410	4 016	423	14.9	1.8
5415121	Computer systems integrators	20	43 914	16 520	3 118	318	9.8	1.3
5415122	Computer systems consultants (except systems integrators)	26	11 498	5 890	898	105	34.6	3.5
5416	Management, scientific, & technical consulting services	149	53 207	21 008	4 445	633	38.9	9.9
54161	Management consulting services	111	37 910	16 144	3 361	468	37.5	9.5
541611	Administrative management & general management consulting service	49	20 036	8 294	1 723	274	33.6	14.0
541612	Human resources & executive search consulting services	34	8 890	4 499	858	104	42.8	3.8
5416122	Executive placement services	16	4 470	2 354	371	45	46.4	.2
5416123	Human resources & personnel management consulting	17	D	D	D	b	D	D
54162	Environmental consulting services	24	11 696	3 572	810	106	35.5	12.5
541620	Environmental consulting services	24	11 696	3 572	810	106	35.5	12.5
54169	Other scientific & technical consulting services	14	3 601	1 292	274	59	64.3	4.9
541690	Other scientific & technical consulting services	14	3 601	1 292	274	59	64.3	4.9
5418	Advertising & related services	80	49 060	16 276	3 638	534	19.7	5.6
54181	Advertising agencies	29	16 688	7 248	1 646	229	12.8	4.7
541810	Advertising agencies	29	16 688	7 248	1 646	229	12.8	4.7
54182	Public relations agencies	18	6 794	2 864	546	49	23.8	18.8
541820	Public relations agencies	18	6 794	2 864	546	49	23.8	18.8
54189	Other services related to advertising	18	14 603	3 021	620	117	26.1	.8
541890	Other services related to advertising	18	14 603	3 021	620	117	26.1	.8
5418902	Advertising specialties goods distributor	10	12 258	2 216	452	65	25.6	–
5418903	Sign painting & lettering shop	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	40	15 280	4 150	949	220	16.4	4.4
54192	Photographic services	26	8 122	1 840	395	103	15.9	–
541921	Photographic studios, portrait	20	6 505	1 594	341	89	13.9	–
54199	All other professional, scientific, & technical services	8	4 724	1 455	358	37	3.0	10.6
541990	All other professional, scientific, & technical services	8	4 724	1 455	358	37	3.0	10.6
	FLORENCE, SC MSA							
54	**Professional, scientific, & technical services**	**179**	**83 798**	**33 037**	**7 783**	**1 194**	**28.2**	**9.2**
541	Professional, scientific, & technical services	179	83 798	33 037	7 783	1 194	28.2	9.2
5411	Legal services	64	30 141	12 304	2 740	338	28.2	14.5
54111	Offices of lawyers	64	30 141	12 304	2 740	338	28.2	14.5
541110	Offices of lawyers	64	30 141	12 304	2 740	338	28.2	14.5
5411101	Offices of lawyers (except legal aid societies)	64	30 141	12 304	2 740	338	28.2	14.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	14 618	6 176	1 543	287	25.1	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	14 618	6 176	1 543	287	25.1	8.5
541211	Offices of certified public accountants	24	8 652	3 696	897	117	33.9	5.2
541213	Tax return preparation services	7	2 551	530	244	134	9.5	12.7
541219	Other accounting services	12	3 415	1 950	402	36	14.7	13.7
5413	Architectural, engineering, & related services	24	11 249	4 401	994	148	29.6	13.9
54131	Architectural services	7	5 564	1 529	318	41	19.5	–
541310	Architectural services	7	5 564	1 529	318	41	19.5	–
5415	Computer systems design & related services	13	16 214	6 301	1 503	185	36.9	.3
54151	Computer systems design & related services	13	16 214	6 301	1 503	185	36.9	.3
541511	Custom computer programming services	5	12 509	4 967	1 154	150	29.5	.2
5416	Management, scientific, & technical consulting services	12	4 560	1 889	630	164	18.1	5.1
54161	Management consulting services	9	4 460	1 867	628	163	16.3	5.2
5418	Advertising & related services	14	3 886	1 017	228	43	27.0	6.5
54189	Other services related to advertising	4	1 826	431	94	17	6.6	13.7
541890	Other services related to advertising	4	1 826	431	94	17	6.6	13.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREENVILLE–SPARTANBURG–ANDERSON, SC MSA							
54	**Professional, scientific, & technical services**	**1 719**	**3 678 604**	**672 524**	**152 765**	**15 003**	**7.3**	**1.1**
541	Professional, scientific, & technical services	1 719	3 678 604	672 524	152 765	15 003	7.3	1.1
5411	Legal services	483	242 039	97 827	20 446	2 399	30.8	5.5
54111	Offices of lawyers	468	238 780	96 988	20 270	2 363	30.9	5.5
541110	Offices of lawyers	468	238 780	96 988	20 270	2 363	30.9	5.5
5411101	Offices of lawyers (except legal aid societies)	468	238 780	96 988	20 270	2 363	30.9	5.5
54119	Other legal services	15	3 259	839	176	36	25.3	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	281	102 496	42 274	10 601	2 367	29.6	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	281	102 496	42 274	10 601	2 367	29.6	3.0
541211	Offices of certified public accountants	139	72 939	29 321	6 868	872	25.8	1.7
541213	Tax return preparation services	54	9 287	3 074	1 286	761	25.5	10.0
541219	Other accounting services	77	10 777	4 212	985	284	82.9	7.7
5413	Architectural, engineering, & related services	315	3 019 910	401 808	92 711	6 632	2.3	.4
54131	Architectural services	65	56 860	24 595	6 084	558	18.9	.8
541310	Architectural services	65	56 860	24 595	6 084	558	18.9	.8
54133	Engineering services	177	D	D	D	i	D	D
541330	Engineering services	177	D	D	D	i	D	D
54137	Surveying & mapping (except geophysical) services	49	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	49	D	D	D	c	D	D
54138	Testing laboratories	14	D	D	D	c	D	D
541380	Testing laboratories	14	D	D	D	c	D	D
5414	Specialized design services	56	15 517	5 349	1 365	161	52.5	1.2
54141	Interior design services	25	6 081	868	192	56	81.3	–
541410	Interior design services	25	6 081	868	192	56	81.3	–
54143	Graphic design services	26	D	D	D	b	D	D
541430	Graphic design services	26	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	20	D	D	D	b	D	D
5415	Computer systems design & related services	155	121 511	54 656	12 841	1 232	19.2	3.1
54151	Computer systems design & related services	155	121 511	54 656	12 841	1 232	19.2	3.1
541511	Custom computer programming services	63	26 660	14 955	3 239	329	28.5	7.1
541512	Computer systems design services	81	91 772	38 414	9 300	877	16.7	1.9
5415121	Computer systems integrators	36	73 847	29 164	7 182	706	6.8	2.1
5415122	Computer systems consultants (except systems integrators)	45	17 925	9 250	2 118	171	57.4	1.1
5416	Management, scientific, & technical consulting services	225	85 392	38 760	7 793	946	43.1	8.5
54161	Management consulting services	180	77 466	35 727	7 162	830	41.9	8.7
541611	Administrative management & general management consulting service	58	20 088	7 325	1 718	193	52.3	13.4
541612	Human resources & executive search consulting services	60	28 207	15 627	3 466	450	49.3	6.3
5416122	Executive placement services	33	16 933	9 997	2 233	314	58.8	8.7
5416123	Human resources & personnel management consulting	26	D	D	D	b	D	D
541613	Marketing consulting services	35	13 861	4 890	1 031	101	29.3	11.0
541614	Process, physical distribution, & logistics consulting services	18	12 772	6 793	714	73	20.6	5.3
54162	Environmental consulting services	14	3 885	1 576	404	67	30.7	7.0
541620	Environmental consulting services	14	3 885	1 576	404	67	30.7	7.0
54169	Other scientific & technical consulting services	31	4 041	1 457	227	49	77.5	6.7
541690	Other scientific & technical consulting services	31	4 041	1 457	227	49	77.5	6.7
5418	Advertising & related services	109	68 194	24 188	5 215	740	25.1	3.0
54181	Advertising agencies	42	30 222	14 615	3 059	293	11.8	.3
541810	Advertising agencies	42	30 222	14 615	3 059	293	11.8	.3
54185	Display advertising	10	D	D	D	c	D	D
541850	Display advertising	10	D	D	D	c	D	D
5418502	Outdoor advertising services	9	D	D	D	c	D	D
54189	Other services related to advertising	36	16 251	2 816	645	153	52.7	10.7
541890	Other services related to advertising	36	16 251	2 816	645	153	52.7	10.7
5418902	Advertising specialties goods distributor	15	D	D	D	b	D	D
5418903	Sign painting & lettering shop	17	4 733	1 386	324	85	47.2	21.6
5419	Other professional, scientific, & technical services	86	19 080	5 952	1 372	465	43.3	3.4
54192	Photographic services	67	12 758	3 193	728	264	35.5	4.3
541921	Photographic studios, portrait	52	9 507	2 199	512	202	41.0	5.7
541922	Commercial photography	15	3 251	994	216	62	19.3	–

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MYRTLE BEACH, SC MSA							
54	**Professional, scientific, & technical services**	**400**	**135 532**	**53 822**	**11 173**	**1 766**	**37.5**	**9.6**
541	Professional, scientific, & technical services	400	135 532	53 822	11 173	1 766	37.5	9.6
5411	Legal services	139	54 618	23 986	4 907	619	33.0	15.5
54111	Offices of lawyers	133	54 061	23 794	4 871	611	32.5	15.7
541110	Offices of lawyers	133	54 061	23 794	4 871	611	32.5	15.7
5411101	Offices of lawyers (except legal aid societies)	133	54 061	23 794	4 871	611	32.5	15.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	87	17 990	7 994	1 899	396	57.7	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	87	17 990	7 994	1 899	396	57.7	7.7
541211	Offices of certified public accountants	50	15 075	7 065	1 658	311	53.7	5.8
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	45	19 082	9 713	1 784	283	37.2	5.9
54131	Architectural services	15	5 832	2 914	405	53	27.5	5.5
541310	Architectural services	15	5 832	2 914	405	53	27.5	5.5
54133	Engineering services	15	9 700	5 109	958	129	45.4	3.9
541330	Engineering services	15	9 700	5 109	958	129	45.4	3.9
54137	Surveying & mapping (except geophysical) services	11	2 931	1 522	383	90	31.5	14.5
541370	Surveying & mapping (except geophysical) services	11	2 931	1 522	383	90	31.5	14.5
5414	Specialized design services	16	5 471	792	188	37	58.8	5.0
54141	Interior design services	11	4 936	699	169	31	54.4	5.5
541410	Interior design services	11	4 936	699	169	31	54.4	5.5
5416	Management, scientific, & technical consulting services	37	6 574	1 796	366	86	54.1	17.6
54161	Management consulting services	30	4 568	979	195	42	52.1	25.1
5418	Advertising & related services	45	26 640	7 947	1 722	214	19.5	1.0
54181	Advertising agencies	15	9 351	3 798	892	67	13.0	.2
541810	Advertising agencies	15	9 351	3 798	892	67	13.0	.2
54185	Display advertising	11	12 834	2 391	530	77	16.4	–
541850	Display advertising	11	12 834	2 391	530	77	16.4	–
5418502	Outdoor advertising services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	17	2 385	765	169	104	53.8	2.4
54192	Photographic services	16	D	D	D	c	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	SUMTER, SC MSA							
54	**Professional, scientific, & technical services**	**116**	**29 094**	**8 877**	**1 972**	**471**	**45.2**	**13.7**
541	Professional, scientific, & technical services	116	29 094	8 877	1 972	471	45.2	13.7
5411	Legal services	45	12 905	3 737	870	179	48.4	6.9
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	6 192	2 057	472	151	52.4	19.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	6 192	2 057	472	151	52.4	19.8
541211	Offices of certified public accountants	15	3 892	1 011	217	55	64.9	5.1
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	4 085	1 680	328	63	58.9	40.0
5418	Advertising & related services	7	1 671	412	89	16	4.8	.6
	AREA OUTSIDE SOUTH CAROLINA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 348**	**510 904**	**190 562**	**42 571**	**6 070**	**44.7**	**5.4**
541	Professional, scientific, & technical services	1 348	510 904	190 562	42 571	6 070	44.7	5.4
5411	Legal services	468	174 794	66 153	18 186	1 905	33.6	4.7
54111	Offices of lawyers	454	D	D	D	g	D	D
541110	Offices of lawyers	454	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	454	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	309	55 966	19 809	5 170	1 400	53.0	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	309	55 966	19 809	5 170	1 400	53.0	9.6
541211	Offices of certified public accountants	128	33 842	13 003	3 094	528	41.8	10.2
541213	Tax return preparation services	95	11 319	3 004	1 193	626	67.4	11.0
541219	Other accounting services	84	D	D	D	c	D	D
5413	Architectural, engineering, & related services	211	77 443	32 361	7 276	1 081	43.8	6.6
54131	Architectural services	50	D	D	D	c	D	D
541310	Architectural services	50	D	D	D	c	D	D
54133	Engineering services	70	D	D	D	f	D	D
541330	Engineering services	70	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	76	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	76	D	D	D	e	D	D
5414	Specialized design services	45	D	D	D	c	D	D
54141	Interior design services	25	D	D	D	b	D	D
541410	Interior design services	25	D	D	D	b	D	D
54143	Graphic design services	18	4 134	1 013	231	27	84.8	3.9
541430	Graphic design services	18	4 134	1 013	231	27	84.8	3.9
5414301	Graphic design services (except commercial art & medical artists)	16	D	D	D	b	D	D
5415	Computer systems design & related services	51	D	D	D	c	D	D
54151	Computer systems design & related services	51	D	D	D	c	D	D
541511	Custom computer programming services	24	D	D	D	b	D	D
541512	Computer systems design services	19	9 479	2 100	439	70	32.0	5.9

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE SOUTH CAROLINA METROPOLITAN AREAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	151	103 752	49 202	7 271	777	61.3	2.1
54161	Management consulting services	108	87 147	44 819	6 220	660	67.8	2.0
541611	Administrative management & general management consulting service	45	57 419	34 237	3 795	506	76.6	1.2
541612	Human resources & executive search consulting services	30	8 136	2 504	552	65	94.8	.8
5416122	Executive placement services	15	3 732	1 230	282	31	96.0	–
5416123	Human resources & personnel management consulting	15	4 404	1 274	270	34	93.8	1.5
541613	Marketing consulting services	19	18 702	7 105	1 594	59	30.0	1.3
54162	Environmental consulting services	14	10 383	2 352	592	69	18.4	–
541620	Environmental consulting services	14	10 383	2 352	592	69	18.4	–
54169	Other scientific & technical consulting services	29	6 222	2 031	459	48	41.5	6.1
541690	Other scientific & technical consulting services	29	6 222	2 031	459	48	41.5	6.1
5417	Scientific research & development services	3	D	D	D	b	D	D
5418	Advertising & related services	59	39 676	9 152	1 981	366	59.1	1.6
54181	Advertising agencies	18	10 654	4 004	854	114	4.0	.3
541810	Advertising agencies	18	10 654	4 004	854	114	4.0	.3
54186	Direct mail advertising	5	18 248	3 292	720	114	100.0	–
541860	Direct mail advertising	5	18 248	3 292	720	114	100.0	–
54189	Other services related to advertising	22	8 985	1 237	240	113	46.0	3.1
541890	Other services related to advertising	22	8 985	1 237	240	113	46.0	3.1
5418903	Sign painting & lettering shop	10	2 054	549	119	29	46.2	13.4
5419	Other professional, scientific, & technical services	51	D	D	D	c	D	D
54192	Photographic services	39	D	D	D	c	D	D
541921	Photographic studios, portrait	36	D	D	D	c	D	D
541922	Commercial photography	3	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	AUGUSTA–AIKEN, GA–SC MSA								
54	**Professional, scientific, & technical services**	**8**	**5 509**	**5 201**	**2 340**	**573**	**68**	**16.6**	**–**
541	Professional, scientific, & technical services	8	5 509	5 201	2 340	573	68	16.6	–
	CHARLESTON–NORTH CHARLESTON, SC MSA								
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	D	c	D	D
5417	Scientific research & development services	2	D	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	D	b	D	D
	CHARLOTTE–GASTONIA–ROCK HILL, NC–SC MSA								
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	D	c	D	D
5411	Legal services	10	2 802	2 700	1 468	375	58	14.8	16.3
54111	Offices of lawyers	10	2 802	2 700	1 468	375	58	14.8	16.3
541110	Offices of lawyers	10	2 802	2 700	1 468	375	58	14.8	16.3
5411102	Legal aid societies & similar legal services	10	2 802	2 700	1 468	375	58	14.8	16.3
5417	Scientific research & development services	3	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	COLUMBIA, SC MSA								
54	**Professional, scientific, & technical services**	**12**	**5 261**	**4 825**	**2 448**	**631**	**79**	**17.8**	**9.6**
541	Professional, scientific, & technical services	12	5 261	4 825	2 448	631	79	17.8	9.6
	FLORENCE, SC MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	GREENVILLE–SPARTANBURG–ANDERSON, SC MSA								
54	**Professional, scientific, & technical services**	**10**	**3 330**	**2 925**	**1 613**	**353**	**46**	**27.2**	**1.3**
541	Professional, scientific, & technical services	10	3 330	2 925	1 613	353	46	27.2	1.3
	MYRTLE BEACH, SC MSA								
54	**Professional, scientific, & technical services**	**3**	**125**	**113**	**73**	**10**	**4**	**31.2**	**68.8**
	SUMTER, SC MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	AREA OUTSIDE SOUTH CAROLINA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ABBEVILLE COUNTY, SC							
54	**Professional, scientific, & technical services**	**10**	**2 460**	**998**	**205**	**30**	**28.2**	**5.7**
541	Professional, scientific, & technical services	10	2 460	998	205	30	28.2	5.7
	AIKEN COUNTY, SC							
54	**Professional, scientific, & technical services**	**176**	**439 572**	**166 202**	**45 548**	**3 782**	**3.7**	**2.6**
541	Professional, scientific, & technical services	176	439 572	166 202	45 548	3 782	3.7	2.6
5411	Legal services	49	11 499	4 400	1 028	161	54.9	5.1
54111	Offices of lawyers	49	11 499	4 400	1 028	161	54.9	5.1
541110	Offices of lawyers	49	11 499	4 400	1 028	161	54.9	5.1
5411101	Offices of lawyers (except legal aid societies)	49	11 499	4 400	1 028	161	54.9	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	5 105	1 937	532	145	29.7	12.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	5 105	1 937	532	145	29.7	12.3
5413	Architectural, engineering, & related services	53	399 288	149 488	42 468	3 288	1.2	2.0
54133	Engineering services	39	387 861	143 844	41 052	3 091	.9	.6
541330	Engineering services	39	387 861	143 844	41 052	3 091	.9	.6
5416	Management, scientific, & technical consulting services	18	12 639	6 519	694	79	17.8	–
54161	Management consulting services	9	D	D	D	b	D	D
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
	ALLENDALE COUNTY, SC							
54	**Professional, scientific, & technical services**	**7**	**2 323**	**694**	**166**	**24**	**18.3**	**4.2**
541	Professional, scientific, & technical services	7	2 323	694	166	24	18.3	4.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ANDERSON COUNTY, SC							
54	**Professional, scientific, & technical services**	**199**	**55 186**	**16 222**	**3 761**	**777**	**58.9**	**3.8**
541	Professional, scientific, & technical services	199	55 186	16 222	3 761	777	58.9	3.8
5411	Legal services	70	24 410	5 503	1 161	258	73.7	.9
54111	Offices of lawyers	67	24 023	5 325	1 112	249	74.3	1.0
541110	Offices of lawyers	67	24 023	5 325	1 112	249	74.3	1.0
5411101	Offices of lawyers (except legal aid societies)	67	24 023	5 325	1 112	249	74.3	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	8 603	2 926	867	227	36.9	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	8 603	2 926	867	227	36.9	2.6
541211	Offices of certified public accountants	22	6 394	2 249	606	97	35.5	.8
541213	Tax return preparation services	10	1 415	376	179	104	18.6	8.1
5413	Architectural, engineering, & related services	26	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	21	D	D	D	b	D	D
5418	Advertising & related services	11	4 298	497	122	35	48.1	23.8
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
	BAMBERG COUNTY, SC							
54	**Professional, scientific, & technical services**	**10**	**2 236**	**618**	**144**	**35**	**30.2**	**14.0**
541	Professional, scientific, & technical services	10	2 236	618	144	35	30.2	14.0
	BARNWELL COUNTY, SC							
54	**Professional, scientific, & technical services**	**19**	**30 941**	**14 987**	**7 438**	**256**	**9.5**	**–**
541	Professional, scientific, & technical services	19	30 941	14 987	7 438	256	9.5	–
5411	Legal services	7	D	D	D	c	D	D
54111	Offices of lawyers	7	D	D	D	c	D	D
541110	Offices of lawyers	7	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	c	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BEAUFORT COUNTY, SC							
54	**Professional, scientific, & technical services**	**367**	**192 976**	**85 152**	**14 748**	**2 006**	**53.1**	**5.2**
541	Professional, scientific, & technical services	367	192 976	85 152	14 748	2 006	53.1	5.2
5411	Legal services	106	43 802	20 857	4 224	530	38.6	2.4
54111	Offices of lawyers	98	42 443	20 233	4 099	501	38.0	2.5
541110	Offices of lawyers	98	42 443	20 233	4 099	501	38.0	2.5
5411101	Offices of lawyers (except legal aid societies)	98	42 443	20 233	4 099	501	38.0	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	55	11 771	5 015	1 203	218	43.2	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	55	11 771	5 015	1 203	218	43.2	11.2
541211	Offices of certified public accountants	25	7 719	3 309	732	88	37.1	15.9
541213	Tax return preparation services	10	1 405	392	158	53	77.2	–
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	70	33 253	12 509	2 813	372	52.2	4.6
54131	Architectural services	32	10 507	4 197	831	101	61.4	4.6
541310	Architectural services	32	10 507	4 197	831	101	61.4	4.6
54133	Engineering services	23	18 366	6 192	1 398	170	51.2	4.8
541330	Engineering services	23	18 366	6 192	1 398	170	51.2	4.8
54137	Surveying & mapping (except geophysical) services	10	3 850	1 989	565	94	26.9	3.8
541370	Surveying & mapping (except geophysical) services	10	3 850	1 989	565	94	26.9	3.8
5414	Specialized design services	26	12 124	1 910	473	71	53.2	9.5
54141	Interior design services	15	8 376	951	250	46	39.7	11.9
541410	Interior design services	15	8 376	951	250	46	39.7	11.9
54143	Graphic design services	11	3 748	959	223	25	83.2	4.3
541430	Graphic design services	11	3 748	959	223	25	83.2	4.3
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5415	Computer systems design & related services	14	7 561	3 078	352	44	14.0	1.6
54151	Computer systems design & related services	14	7 561	3 078	352	44	14.0	1.6
5416	Management, scientific, & technical consulting services	61	65 442	35 904	4 297	520	76.8	2.5
54161	Management consulting services	48	62 568	34 746	3 937	500	79.4	2.1
541611	Administrative management & general management consulting service	19	51 798	31 224	3 165	427	79.0	1.0
541612	Human resources & executive search consulting services	14	D	D	D	b	D	D
541613	Marketing consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	20	13 598	4 538	1 007	139	30.1	.9
54181	Advertising agencies	10	D	D	D	b	D	D
541810	Advertising agencies	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	15	5 425	1 341	379	112	22.9	58.3
54192	Photographic services	11	D	D	D	c	D	D
541921	Photographic studios, portrait	9	D	D	D	a	D	D
541922	Commercial photography	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BERKELEY COUNTY, SC							
54	**Professional, scientific, & technical services**	**79**	**24 043**	**10 191**	**2 293**	**365**	**41.8**	**21.4**
541	Professional, scientific, & technical services	79	24 043	10 191	2 293	365	41.8	21.4
5411	Legal services	18	4 708	1 616	398	68	59.8	2.8
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	1 200	373	126	49	74.9	24.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	1 200	373	126	49	74.9	24.8
5413	Architectural, engineering, & related services	17	10 688	5 003	1 046	152	38.3	41.2
5415	Computer systems design & related services	7	4 908	2 540	605	68	4.0	3.6
54151	Computer systems design & related services	7	4 908	2 540	605	68	4.0	3.6
	CALHOUN COUNTY, SC							
54	**Professional, scientific, & technical services**	**16**	**2 033**	**477**	**105**	**24**	**83.1**	**1.4**
541	Professional, scientific, & technical services	16	2 033	477	105	24	83.1	1.4
	CHARLESTON COUNTY, SC							
54	**Professional, scientific, & technical services**	**950**	**732 417**	**293 332**	**64 531**	**7 688**	**19.7**	**6.0**
541	Professional, scientific, & technical services	950	732 417	293 332	64 531	7 688	19.7	6.0
5411	Legal services	361	299 762	130 642	27 531	2 105	17.3	3.0
54111	Offices of lawyers	354	298 571	130 301	27 416	2 084	17.1	2.9
541110	Offices of lawyers	354	298 571	130 301	27 416	2 084	17.1	2.9
5411101	Offices of lawyers (except legal aid societies)	354	298 571	130 301	27 416	2 084	17.1	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	124	40 653	20 239	4 893	1 533	34.6	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	124	40 653	20 239	4 893	1 533	34.6	6.6
541211	Offices of certified public accountants	71	26 133	11 406	2 563	358	39.6	7.3
541213	Tax return preparation services	15	2 817	1 081	456	309	23.1	–
541219	Other accounting services	34	D	D	D	f	D	D
5413	Architectural, engineering, & related services	178	212 650	95 521	21 693	2 364	17.8	8.9
54131	Architectural services	47	D	D	D	e	D	D
541310	Architectural services	47	D	D	D	e	D	D
54133	Engineering services	96	156 402	68 338	16 659	1 681	11.6	7.8
541330	Engineering services	96	156 402	68 338	16 659	1 681	11.6	7.8
54137	Surveying & mapping (except geophysical) services	17	4 784	2 239	554	99	18.8	2.1
541370	Surveying & mapping (except geophysical) services	17	4 784	2 239	554	99	18.8	2.1
54138	Testing laboratories	13	22 165	10 767	2 833	299	52.1	30.0
541380	Testing laboratories	13	22 165	10 767	2 833	299	52.1	30.0
5414	Specialized design services	27	7 500	1 350	290	85	58.0	.5
54141	Interior design services	18	D	D	D	b	D	D
541410	Interior design services	18	D	D	D	b	D	D
54143	Graphic design services	9	D	D	D	b	D	D
541430	Graphic design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	57	41 351	16 547	3 255	340	10.5	4.2
54151	Computer systems design & related services	57	41 351	16 547	3 255	340	10.5	4.2
541511	Custom computer programming services	24	D	D	D	c	D	D
541512	Computer systems design services	29	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	99	44 674	13 455	3 342	334	31.9	16.0
54161	Management consulting services	74	37 506	10 940	2 809	252	27.0	18.7
541611	Administrative management & general management consulting service	33	21 618	6 832	1 883	151	23.2	31.2
541612	Human resources & executive search consulting services	18	D	D	D	b	D	D
541613	Marketing consulting services	15	D	D	D	b	D	D
54162	Environmental consulting services	8	D	D	D	b	D	D
541620	Environmental consulting services	8	D	D	D	b	D	D
54169	Other scientific & technical consulting services	17	D	D	D	b	D	D
541690	Other scientific & technical consulting services	17	D	D	D	b	D	D
5417	Scientific research & development services	13	15 170	3 006	685	86	54.4	6.8
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	b	D	D
5418	Advertising & related services	50	48 510	8 126	1 817	628	9.0	2.2
54185	Display advertising	6	D	D	D	e	D	D
541850	Display advertising	6	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
54189	Other services related to advertising	12	D	D	D	b	D	D
541890	Other services related to advertising	12	D	D	D	b	D	D
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	41	22 147	4 446	1 025	213	22.0	8.5
54191	Marketing research & public opinion polling	9	12 203	2 855	689	106	19.8	6.1
541910	Marketing research & public opinion polling	9	12 203	2 855	689	106	19.8	6.1
54192	Photographic services	29	D	D	D	b	D	D
541921	Photographic studios, portrait	25	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	3	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHEROKEE COUNTY, SC							
54	**Professional, scientific, & technical services**	**40**	**9 109**	**4 034**	**744**	**158**	**55.8**	**2.1**
541	Professional, scientific, & technical services	40	9 109	4 034	744	158	55.8	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
541211	Offices of certified public accountants	7	D	D	D	b	D	D
	CHESTER COUNTY, SC							
54	**Professional, scientific, & technical services**	**22**	**3 378**	**1 185**	**299**	**60**	**82.4**	**4.6**
541	Professional, scientific, & technical services	22	3 378	1 185	299	60	82.4	4.6
	CHESTERFIELD COUNTY, SC							
54	**Professional, scientific, & technical services**	**29**	**3 606**	**779**	**203**	**78**	**50.9**	**.8**
541	Professional, scientific, & technical services	29	3 606	779	203	78	50.9	.8
	CLARENDON COUNTY, SC							
54	**Professional, scientific, & technical services**	**20**	**5 743**	**3 103**	**534**	**89**	**27.0**	**3.8**
541	Professional, scientific, & technical services	20	5 743	3 103	534	89	27.0	3.8
5411	Legal services	7	4 168	2 604	378	46	12.5	3.5
54111	Offices of lawyers	7	4 168	2 604	378	46	12.5	3.5
541110	Offices of lawyers	7	4 168	2 604	378	46	12.5	3.5
5411101	Offices of lawyers (except legal aid societies)	7	4 168	2 604	378	46	12.5	3.5
	COLLETON COUNTY, SC							
54	**Professional, scientific, & technical services**	**57**	**18 205**	**4 427**	**1 057**	**245**	**39.1**	**7.6**
541	Professional, scientific, & technical services	57	18 205	4 427	1 057	245	39.1	7.6
5411	Legal services	21	5 106	1 751	438	92	48.9	11.7
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	4 072	1 053	249	82	72.5	15.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	4 072	1 053	249	82	72.5	15.9
541219	Other accounting services	8	2 209	408	51	21	96.1	3.9
5416	Management, scientific, & technical consulting services	8	8 244	1 416	328	47	14.9	.2
54162	Environmental consulting services	5	D	D	D	b	D	D
541620	Environmental consulting services	5	D	D	D	b	D	D
	DARLINGTON COUNTY, SC							
54	**Professional, scientific, & technical services**	**60**	**22 129**	**6 195**	**1 332**	**300**	**40.6**	**9.1**
541	Professional, scientific, & technical services	60	22 129	6 195	1 332	300	40.6	9.1
5411	Legal services	27	10 071	3 624	735	138	51.7	19.3
54111	Offices of lawyers	27	10 071	3 624	735	138	51.7	19.3
541110	Offices of lawyers	27	10 071	3 624	735	138	51.7	19.3
5411101	Offices of lawyers (except legal aid societies)	27	10 071	3 624	735	138	51.7	19.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 582	1 000	237	84	68.0	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 582	1 000	237	84	68.0	1.4
5417	Scientific research & development services	1	D	D	D	a	D	D
	DILLON COUNTY, SC							
54	**Professional, scientific, & technical services**	**21**	**4 770**	**1 661**	**390**	**86**	**35.5**	**4.7**
541	Professional, scientific, & technical services	21	4 770	1 661	390	86	35.5	4.7
5411	Legal services	11	2 784	848	207	35	35.5	6.1
54111	Offices of lawyers	11	2 784	848	207	35	35.5	6.1
541110	Offices of lawyers	11	2 784	848	207	35	35.5	6.1
5411101	Offices of lawyers (except legal aid societies)	11	2 784	848	207	35	35.5	6.1
	DORCHESTER COUNTY, SC							
54	**Professional, scientific, & technical services**	**81**	**27 621**	**11 116**	**2 591**	**486**	**30.9**	**27.1**
541	Professional, scientific, & technical services	81	27 621	11 116	2 591	486	30.9	27.1
5411	Legal services	21	5 687	2 133	458	74	48.0	15.1
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	7 456	2 988	755	177	18.6	12.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	7 456	2 988	755	177	18.6	12.0
541211	Offices of certified public accountants	11	5 287	2 093	518	77	19.9	1.0
541213	Tax return preparation services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	7 215	3 268	695	104	43.4	14.0
5416	Management, scientific, & technical consulting services	12	5 853	2 198	590	101	8.7	75.9
54161	Management consulting services	8	5 004	1 876	503	86	8.0	88.8

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EDGEFIELD COUNTY, SC							
54	**Professional, scientific, & technical services**	**17**	**2 018**	**484**	**114**	**37**	**66.0**	**14.6**
541	Professional, scientific, & technical services	17	2 018	484	114	37	66.0	14.6
	FAIRFIELD COUNTY, SC							
54	**Professional, scientific, & technical services**	**21**	**3 422**	**1 215**	**295**	**69**	**31.7**	**10.3**
541	Professional, scientific, & technical services	21	3 422	1 215	295	69	31.7	10.3
	FLORENCE COUNTY, SC							
54	**Professional, scientific, & technical services**	**179**	**83 798**	**33 037**	**7 783**	**1 194**	**28.2**	**9.2**
541	Professional, scientific, & technical services	179	83 798	33 037	7 783	1 194	28.2	9.2
5411	Legal services	64	30 141	12 304	2 740	338	28.2	14.5
54111	Offices of lawyers	64	30 141	12 304	2 740	338	28.2	14.5
541110	Offices of lawyers	64	30 141	12 304	2 740	338	28.2	14.5
5411101	Offices of lawyers (except legal aid societies)	64	30 141	12 304	2 740	338	28.2	14.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	14 618	6 176	1 543	287	25.1	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	14 618	6 176	1 543	287	25.1	8.5
541211	Offices of certified public accountants	24	8 652	3 696	897	117	33.9	5.2
541213	Tax return preparation services	7	2 551	530	244	134	9.5	12.7
541219	Other accounting services	12	3 415	1 950	402	36	14.7	13.7
5413	Architectural, engineering, & related services	24	11 249	4 401	994	148	29.6	13.9
54131	Architectural services	7	5 564	1 529	318	41	19.5	–
541310	Architectural services	7	5 564	1 529	318	41	19.5	–
5415	Computer systems design & related services	13	16 214	6 301	1 503	185	36.9	.3
54151	Computer systems design & related services	13	16 214	6 301	1 503	185	36.9	.3
541511	Custom computer programming services	5	12 509	4 967	1 154	150	29.5	.2
5416	Management, scientific, & technical consulting services	12	4 560	1 889	630	164	18.1	5.1
54161	Management consulting services	9	4 460	1 867	628	163	16.3	5.2
5418	Advertising & related services	14	3 886	1 017	228	43	27.0	6.5
54189	Other services related to advertising	4	1 826	431	94	17	6.6	13.7
541890	Other services related to advertising	4	1 826	431	94	17	6.6	13.7
	GEORGETOWN COUNTY, SC							
54	**Professional, scientific, & technical services**	**103**	**40 333**	**14 889**	**3 269**	**362**	**37.9**	**2.6**
541	Professional, scientific, & technical services	103	40 333	14 889	3 269	362	37.9	2.6
5411	Legal services	37	8 000	3 099	693	99	61.9	3.8
54111	Offices of lawyers	36	D	D	D	b	D	D
541110	Offices of lawyers	36	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	3 197	1 361	321	70	57.9	14.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	3 197	1 361	321	70	57.9	14.1
5413	Architectural, engineering, & related services	18	6 328	3 286	672	98	57.0	2.1
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5414	Specialized design services	6	4 739	546	96	22	40.1	–
54141	Interior design services	6	4 739	546	96	22	40.1	–
541410	Interior design services	6	4 739	546	96	22	40.1	–
5416	Management, scientific, & technical consulting services	15	16 078	6 269	1 420	38	10.8	.1
54161	Management consulting services	11	D	D	D	b	D	D
541613	Marketing consulting services	3	D	D	D	a	D	D
5418	Advertising & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREENVILLE COUNTY, SC							
54	**Professional, scientific, & technical services**	**1 040**	**3 373 958**	**547 455**	**125 311**	**11 157**	**5.0**	**.9**
541	Professional, scientific, & technical services	1 040	3 373 958	547 455	125 311	11 157	5.0	.9
5411	Legal services	245	151 253	66 034	13 513	1 402	20.1	6.3
54111	Offices of lawyers	241	150 993	65 902	13 483	1 395	20.1	6.3
541110	Offices of lawyers	241	150 993	65 902	13 483	1 395	20.1	6.3
5411101	Offices of lawyers (except legal aid societies)	241	150 993	65 902	13 483	1 395	20.1	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	150	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	150	D	D	D	g	D	D
541211	Offices of certified public accountants	75	D	D	D	f	D	D
541213	Tax return preparation services	21	D	D	D	e	D	D
541219	Other accounting services	44	D	D	D	c	D	D
5413	Architectural, engineering, & related services	210	D	D	D	i	D	D
54131	Architectural services	48	D	D	D	e	D	D
541310	Architectural services	48	D	D	D	e	D	D
54133	Engineering services	126	D	D	D	h	D	D
541330	Engineering services	126	D	D	D	h	D	D
54137	Surveying & mapping (except geophysical) services	20	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	20	D	D	D	b	D	D
54138	Testing laboratories	8	D	D	D	c	D	D
541380	Testing laboratories	8	D	D	D	c	D	D
5414	Specialized design services	37	D	D	D	c	D	D
54141	Interior design services	14	D	D	D	b	D	D
541410	Interior design services	14	D	D	D	b	D	D
54143	Graphic design services	20	D	D	D	b	D	D
541430	Graphic design services	20	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	15	D	D	D	b	D	D
5415	Computer systems design & related services	105	D	D	D	f	D	D
54151	Computer systems design & related services	105	D	D	D	f	D	D
541511	Custom computer programming services	36	D	D	D	e	D	D
541512	Computer systems design services	62	D	D	D	f	D	D
5415121	Computer systems integrators	31	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	31	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	163	D	D	D	f	D	D
54161	Management consulting services	127	D	D	D	f	D	D
541611	Administrative management & general management consulting service	40	D	D	D	c	D	D
541612	Human resources & executive search consulting services	40	D	D	D	e	D	D
5416122	Executive placement services	21	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	18	D	D	D	b	D	D
541613	Marketing consulting services	26	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	15	D	D	D	b	D	D
54169	Other scientific & technical consulting services	23	D	D	D	b	D	D
541690	Other scientific & technical consulting services	23	D	D	D	b	D	D
5418	Advertising & related services	72	D	D	D	f	D	D
54181	Advertising agencies	33	D	D	D	e	D	D
541810	Advertising agencies	33	D	D	D	e	D	D
54189	Other services related to advertising	20	D	D	D	b	D	D
541890	Other services related to advertising	20	D	D	D	b	D	D
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	53	D	D	D	e	D	D
54192	Photographic services	43	D	D	D	c	D	D
541921	Photographic studios, portrait	31	D	D	D	c	D	D
541922	Commercial photography	12	D	D	D	b	D	D
	GREENWOOD COUNTY, SC							
54	**Professional, scientific, & technical services**	**87**	**34 018**	**12 232**	**3 324**	**467**	**29.1**	**3.2**
541	Professional, scientific, & technical services	87	34 018	12 232	3 324	467	29.1	3.2
5411	Legal services	24	7 866	2 705	870	100	24.8	4.1
54111	Offices of lawyers	24	7 866	2 705	870	100	24.8	4.1
541110	Offices of lawyers	24	7 866	2 705	870	100	24.8	4.1
5411101	Offices of lawyers (except legal aid societies)	24	7 866	2 705	870	100	24.8	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	5 106	1 751	552	112	15.9	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	5 106	1 751	552	112	15.9	3.8
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	12 646	4 450	1 178	171	25.7	–
54133	Engineering services	9	9 394	3 531	928	128	6.2	–
541330	Engineering services	9	9 394	3 531	928	128	6.2	–
5416	Management, scientific, & technical consulting services	11	3 673	1 439	343	27	84.0	6.0
54161	Management consulting services	9	D	D	D	a	D	D
5418	Advertising & related services	7	D	D	D	a	D	D
	HAMPTON COUNTY, SC							
54	**Professional, scientific, & technical services**	**18**	**15 480**	**1 883**	**448**	**88**	**11.1**	**.9**
541	Professional, scientific, & technical services	18	15 480	1 883	448	88	11.1	.9
5411	Legal services	8	14 221	1 445	351	57	5.7	.9
54111	Offices of lawyers	8	14 221	1 445	351	57	5.7	.9
541110	Offices of lawyers	8	14 221	1 445	351	57	5.7	.9
5411101	Offices of lawyers (except legal aid societies)	8	14 221	1 445	351	57	5.7	.9

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HORRY COUNTY, SC							
54	**Professional, scientific, & technical services**	**400**	**135 532**	**53 822**	**11 173**	**1 766**	**37.5**	**9.6**
541	Professional, scientific, & technical services	400	135 532	53 822	11 173	1 766	37.5	9.6
5411	Legal services	139	54 618	23 986	4 907	619	33.0	15.5
54111	Offices of lawyers	133	54 061	23 794	4 871	611	32.5	15.7
541110	Offices of lawyers	133	54 061	23 794	4 871	611	32.5	15.7
5411101	Offices of lawyers (except legal aid societies)	133	54 061	23 794	4 871	611	32.5	15.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	87	17 990	7 994	1 899	396	57.7	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	87	17 990	7 994	1 899	396	57.7	7.7
541211	Offices of certified public accountants	50	15 075	7 065	1 658	311	53.7	5.8
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	45	19 082	9 713	1 784	283	37.2	5.9
54131	Architectural services	15	5 832	2 914	405	53	27.5	5.5
541310	Architectural services	15	5 832	2 914	405	53	27.5	5.5
54133	Engineering services	15	9 700	5 109	958	129	45.4	3.9
541330	Engineering services	15	9 700	5 109	958	129	45.4	3.9
54137	Surveying & mapping (except geophysical) services	11	2 931	1 522	383	90	31.5	14.5
541370	Surveying & mapping (except geophysical) services	11	2 931	1 522	383	90	31.5	14.5
5414	Specialized design services	16	5 471	792	188	37	58.8	5.0
54141	Interior design services	11	4 936	699	169	31	54.4	5.5
541410	Interior design services	11	4 936	699	169	31	54.4	5.5
5416	Management, scientific, & technical consulting services	37	6 574	1 796	366	86	54.1	17.6
54161	Management consulting services	30	4 568	979	195	42	52.1	25.1
5418	Advertising & related services	45	26 640	7 947	1 722	214	19.5	1.0
54181	Advertising agencies	15	9 351	3 798	892	67	13.0	.2
541810	Advertising agencies	15	9 351	3 798	892	67	13.0	.2
54185	Display advertising	11	12 834	2 391	530	77	16.4	–
541850	Display advertising	11	12 834	2 391	530	77	16.4	–
5418502	Outdoor advertising services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	17	2 385	765	169	104	53.8	2.4
54192	Photographic services	16	D	D	D	c	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	JASPER COUNTY, SC							
54	**Professional, scientific, & technical services**	**20**	**3 508**	**859**	**198**	**55**	**55.9**	**1.8**
541	Professional, scientific, & technical services	20	3 508	859	198	55	55.9	1.8
	KERSHAW COUNTY, SC							
54	**Professional, scientific, & technical services**	**69**	**17 205**	**5 184**	**1 105**	**266**	**51.2**	**9.0**
541	Professional, scientific, & technical services	69	17 205	5 184	1 105	266	51.2	9.0
5411	Legal services	20	5 539	1 267	304	65	48.3	8.3
54111	Offices of lawyers	20	5 539	1 267	304	65	48.3	8.3
541110	Offices of lawyers	20	5 539	1 267	304	65	48.3	8.3
5411101	Offices of lawyers (except legal aid societies)	20	5 539	1 267	304	65	48.3	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 965	1 080	273	89	33.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 965	1 080	273	89	33.4	–
5413	Architectural, engineering, & related services	9	2 579	1 216	243	42	39.0	30.4
	LANCASTER COUNTY, SC							
54	**Professional, scientific, & technical services**	**42**	**7 188**	**2 634**	**606**	**128**	**57.2**	**7.5**
541	Professional, scientific, & technical services	42	7 188	2 634	606	128	57.2	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 013	904	234	65	67.2	12.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 013	904	234	65	67.2	12.1
	LAURENS COUNTY, SC							
54	**Professional, scientific, & technical services**	**33**	**7 787**	**1 967**	**487**	**128**	**59.7**	**18.9**
541	Professional, scientific, & technical services	33	7 787	1 967	487	128	59.7	18.9
5411	Legal services	19	4 787	727	154	41	69.1	3.6
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 298	450	138	55	54.0	25.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 298	450	138	55	54.0	25.3
5413	Architectural, engineering, & related services	6	1 523	744	184	27	36.2	63.8
	LEE COUNTY, SC							
54	**Professional, scientific, & technical services**	**10**	**2 025**	**912**	**213**	**42**	**39.0**	**1.6**
541	Professional, scientific, & technical services	10	2 025	912	213	42	39.0	1.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEXINGTON COUNTY, SC							
54	**Professional, scientific, & technical services**	**330**	**115 622**	**47 210**	**10 582**	**1 535**	**42.4**	**6.2**
541	Professional, scientific, & technical services	330	115 622	47 210	10 582	1 535	42.4	6.2
5411	Legal services	74	20 779	8 568	1 762	279	33.5	2.7
54111	Offices of lawyers	70	19 774	8 070	1 645	252	34.6	2.8
541110	Offices of lawyers	70	19 774	8 070	1 645	252	34.6	2.8
5411101	Offices of lawyers (except legal aid societies)	70	19 774	8 070	1 645	252	34.6	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	59	11 551	5 599	1 372	237	37.2	23.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	59	11 551	5 599	1 372	237	37.2	23.4
541211	Offices of certified public accountants	23	8 890	4 611	1 073	117	22.2	26.9
541213	Tax return preparation services	14	1 008	373	159	74	81.4	18.6
541219	Other accounting services	22	1 653	615	140	46	90.9	7.9
5413	Architectural, engineering, & related services	80	39 231	15 799	3 457	482	57.0	2.2
54133	Engineering services	41	27 169	10 711	2 241	292	69.8	1.4
541330	Engineering services	41	27 169	10 711	2 241	292	69.8	1.4
54137	Surveying & mapping (except geophysical) services	21	3 354	1 521	360	77	52.7	12.0
541370	Surveying & mapping (except geophysical) services	21	3 354	1 521	360	77	52.7	12.0
5414	Specialized design services	8	2 466	605	170	29	64.1	–
5415	Computer systems design & related services	36	17 236	8 206	1 927	184	32.4	8.0
54151	Computer systems design & related services	36	17 236	8 206	1 927	184	32.4	8.0
541511	Custom computer programming services	15	D	D	D	c	D	D
541512	Computer systems design services	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	49	13 489	5 402	1 233	190	41.5	2.3
54161	Management consulting services	34	7 323	3 148	766	112	54.0	4.2
54162	Environmental consulting services	8	4 334	1 560	316	41	21.1	–
541620	Environmental consulting services	8	4 334	1 560	316	41	21.1	–
5418	Advertising & related services	11	8 922	2 605	552	95	18.7	6.9
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
	MCCORMICK COUNTY, SC							
54	**Professional, scientific, & technical services**	**5**	**324**	**224**	**22**	**12**	**95.1**	**4.9**
	MARION COUNTY, SC							
54	**Professional, scientific, & technical services**	**25**	**4 059**	**1 453**	**338**	**64**	**50.0**	**12.8**
541	Professional, scientific, & technical services	25	4 059	1 453	338	64	50.0	12.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 215	644	147	34	37.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 215	644	147	34	37.2	–
	MARLBORO COUNTY, SC							
54	**Professional, scientific, & technical services**	**21**	**3 185**	**871**	**223**	**58**	**80.2**	**–**
541	Professional, scientific, & technical services	21	3 185	871	223	58	80.2	–
	NEWBERRY COUNTY, SC							
54	**Professional, scientific, & technical services**	**36**	**8 540**	**1 954**	**364**	**132**	**36.4**	**8.1**
541	Professional, scientific, & technical services	36	8 540	1 954	364	132	36.4	8.1
5411	Legal services	15	3 090	1 037	174	41	54.0	–
54111	Offices of lawyers	15	3 090	1 037	174	41	54.0	–
541110	Offices of lawyers	15	3 090	1 037	174	41	54.0	–
5411101	Offices of lawyers (except legal aid societies)	15	3 090	1 037	174	41	54.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 587	387	113	34	56.1	43.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 587	387	113	34	56.1	43.9
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	OCONEE COUNTY, SC							
54	**Professional, scientific, & technical services**	**77**	**29 035**	**7 724**	**1 624**	**299**	**72.7**	**1.4**
541	Professional, scientific, & technical services	77	29 035	7 724	1 624	299	72.7	1.4
5411	Legal services	19	3 965	1 749	353	63	31.9	–
54111	Offices of lawyers	19	3 965	1 749	353	63	31.9	–
541110	Offices of lawyers	19	3 965	1 749	353	63	31.9	–
5411101	Offices of lawyers (except legal aid societies)	19	3 965	1 749	353	63	31.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	3 763	1 440	353	86	64.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	3 763	1 440	353	86	64.8	–
541219	Other accounting services	9	1 347	529	122	32	77.1	–
5413	Architectural, engineering, & related services	15	2 669	1 000	200	39	49.7	10.2
5418	Advertising & related services	4	D	D	D	b	D	D
54186	Direct mail advertising	1	D	D	D	b	D	D
541860	Direct mail advertising	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ORANGEBURG COUNTY, SC							
54	**Professional, scientific, & technical services**	**84**	**29 875**	**12 241**	**2 558**	**459**	**45.3**	**7.7**
541	Professional, scientific, & technical services	84	29 875	12 241	2 558	459	45.3	7.7
5411	Legal services	26	8 778	3 417	591	103	38.7	8.8
54111	Offices of lawyers	26	8 778	3 417	591	103	38.7	8.8
541110	Offices of lawyers	26	8 778	3 417	591	103	38.7	8.8
5411101	Offices of lawyers (except legal aid societies)	26	8 778	3 417	591	103	38.7	8.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	5 296	1 555	444	145	54.2	23.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	5 296	1 555	444	145	54.2	23.1
541213	Tax return preparation services	15	1 756	421	170	99	55.4	33.2
5413	Architectural, engineering, & related services	9	8 713	5 069	1 043	137	24.0	2.8
5416	Management, scientific, & technical consulting services	7	3 242	1 491	355	46	74.3	–
5418	Advertising & related services	3	2 489	197	47	11	100.0	–
54189	Other services related to advertising	3	2 489	197	47	11	100.0	–
541890	Other services related to advertising	3	2 489	197	47	11	100.0	–
	PICKENS COUNTY, SC							
54	**Professional, scientific, & technical services**	**110**	**24 513**	**9 115**	**2 036**	**466**	**76.2**	**9.6**
541	Professional, scientific, & technical services	110	24 513	9 115	2 036	466	76.2	9.6
5411	Legal services	35	8 277	3 165	732	134	67.0	15.0
54111	Offices of lawyers	32	D	D	D	c	D	D
541110	Offices of lawyers	32	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	32	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	c	D	D
541219	Other accounting services	11	1 293	564	163	46	80.4	19.6
5413	Architectural, engineering, & related services	24	D	D	D	b	D	D
	RICHLAND COUNTY, SC							
54	**Professional, scientific, & technical services**	**913**	**944 188**	**323 706**	**67 916**	**7 920**	**14.2**	**6.5**
541	Professional, scientific, & technical services	913	944 188	323 706	67 916	7 920	14.2	6.5
5411	Legal services	364	278 636	107 635	22 080	2 798	17.6	4.0
54111	Offices of lawyers	349	272 707	106 178	21 760	2 739	17.7	3.8
541110	Offices of lawyers	349	272 707	106 178	21 760	2 739	17.7	3.8
5411101	Offices of lawyers (except legal aid societies)	349	272 707	106 178	21 760	2 739	17.7	3.8
54119	Other legal services	15	5 929	1 457	320	59	9.4	12.0
541191	Title abstract & settlement offices	11	5 134	1 222	266	46	5.8	13.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	128	57 995	26 638	6 070	1 253	24.7	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	128	57 995	26 638	6 070	1 253	24.7	6.7
541211	Offices of certified public accountants	73	37 150	15 690	3 338	422	24.3	4.8
541213	Tax return preparation services	22	3 591	1 453	583	352	37.0	1.3
541219	Other accounting services	25	9 762	4 427	1 092	205	21.4	9.5
5413	Architectural, engineering, & related services	131	332 976	77 568	16 733	1 584	10.5	3.1
54131	Architectural services	30	23 162	10 531	1 741	196	28.9	–
541310	Architectural services	30	23 162	10 531	1 741	196	28.9	–
54133	Engineering services	79	304 679	64 850	14 516	1 290	8.6	3.2
541330	Engineering services	79	304 679	64 850	14 516	1 290	8.6	3.2
5414	Specialized design services	21	8 412	2 265	493	69	31.0	5.1
54141	Interior design services	9	4 873	1 084	246	39	13.8	8.8
541410	Interior design services	9	4 873	1 084	246	39	13.8	8.8
54143	Graphic design services	12	3 539	1 181	247	30	54.6	–
541430	Graphic design services	12	3 539	1 181	247	30	54.6	–
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5415	Computer systems design & related services	67	171 035	75 990	15 291	1 133	4.2	16.7
54151	Computer systems design & related services	67	171 035	75 990	15 291	1 133	4.2	16.7
541511	Custom computer programming services	36	D	D	D	f	D	D
541512	Computer systems design services	28	D	D	D	e	D	D
5415121	Computer systems integrators	12	37 929	14 605	2 598	277	8.8	1.3
5415122	Computer systems consultants (except systems integrators)	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	100	39 718	15 606	3 212	443	38.0	12.4
54161	Management consulting services	77	30 587	12 996	2 595	356	33.6	10.8
541611	Administrative management & general management consulting service	39	17 422	7 644	1 574	237	24.8	14.9
541612	Human resources & executive search consulting services	23	5 707	2 799	445	63	50.4	5.7
54162	Environmental consulting services	16	7 362	2 012	494	65	44.0	19.9
541620	Environmental consulting services	16	7 362	2 012	494	65	44.0	19.9
5418	Advertising & related services	69	40 138	13 671	3 086	439	20.0	5.3
54181	Advertising agencies	24	13 408	6 582	1 557	216	13.6	3.9
541810	Advertising agencies	24	13 408	6 582	1 557	216	13.6	3.9
54182	Public relations agencies	17	D	D	D	b	D	D
541820	Public relations agencies	17	D	D	D	b	D	D
54189	Other services related to advertising	16	D	D	D	b	D	D
541890	Other services related to advertising	16	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RICHLAND COUNTY, SC—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	28	D	D	D	c	D	D
54192	Photographic services	18	7 077	1 614	334	71	7.7	–
541921	Photographic studios, portrait	14	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	b	D	D
	SALUDA COUNTY, SC							
54	**Professional, scientific, & technical services**	**11**	**791**	**279**	**83**	**27**	**67.4**	**10.2**
	SPARTANBURG COUNTY, SC							
54	**Professional, scientific, & technical services**	**330**	**215 838**	**95 698**	**20 913**	**2 445**	**20.7**	**3.4**
541	Professional, scientific, & technical services	330	215 838	95 698	20 913	2 445	20.7	3.4
5411	Legal services	123	55 959	22 396	4 891	578	34.5	3.9
54111	Offices of lawyers	118	D	D	D	f	D	D
541110	Offices of lawyers	118	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	118	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	54	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	54	D	D	D	e	D	D
541211	Offices of certified public accountants	27	D	D	D	c	D	D
541213	Tax return preparation services	18	D	D	D	e	D	D
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	51	D	D	D	f	D	D
54131	Architectural services	8	D	D	D	b	D	D
541310	Architectural services	8	D	D	D	b	D	D
54133	Engineering services	28	D	D	D	f	D	D
541330	Engineering services	28	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
5415	Computer systems design & related services	22	D	D	D	c	D	D
54151	Computer systems design & related services	22	D	D	D	c	D	D
541512	Computer systems design services	6	D	D	D	c	D	D
5415121	Computer systems integrators	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	33	D	D	D	b	D	D
54161	Management consulting services	29	D	D	D	b	D	D
5418	Advertising & related services	20	D	D	D	c	D	D
54185	Display advertising	2	D	D	D	b	D	D
541850	Display advertising	2	D	D	D	b	D	D
5418502	Outdoor advertising services	2	D	D	D	b	D	D
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	SUMTER COUNTY, SC							
54	**Professional, scientific, & technical services**	**116**	**29 094**	**8 877**	**1 972**	**471**	**45.2**	**13.7**
541	Professional, scientific, & technical services	116	29 094	8 877	1 972	471	45.2	13.7
5411	Legal services	45	12 905	3 737	870	179	48.4	6.9
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	6 192	2 057	472	151	52.4	19.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	6 192	2 057	472	151	52.4	19.8
541211	Offices of certified public accountants	15	3 892	1 011	217	55	64.9	5.1
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	4 085	1 680	328	63	58.9	40.0
5418	Advertising & related services	7	1 671	412	89	16	4.8	.6
	UNION COUNTY, SC							
54	**Professional, scientific, & technical services**	**21**	**3 260**	**1 162**	**220**	**50**	**63.6**	**9.9**
541	Professional, scientific, & technical services	21	3 260	1 162	220	50	63.6	9.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	884	302	68	17	52.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	884	302	68	17	52.5	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WILLIAMSBURG COUNTY, SC							
54	**Professional, scientific, & technical services**	**27**	**10 069**	**2 603**	**573**	**131**	**18.4**	**23.2**
541	Professional, scientific, & technical services	27	10 069	2 603	573	131	18.4	23.2
5411	Legal services	11	3 579	1 264	232	45	28.2	30.9
54111	Offices of lawyers	11	3 579	1 264	232	45	28.2	30.9
541110	Offices of lawyers	11	3 579	1 264	232	45	28.2	30.9
5411101	Offices of lawyers (except legal aid societies)	11	3 579	1 264	232	45	28.2	30.9
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
	YORK COUNTY, SC							
54	**Professional, scientific, & technical services**	**268**	**97 517**	**39 461**	**8 780**	**1 362**	**34.1**	**12.7**
541	Professional, scientific, & technical services	268	97 517	39 461	8 780	1 362	34.1	12.7
5411	Legal services	73	26 057	9 811	2 008	320	35.2	9.1
54111	Offices of lawyers	69	25 838	9 719	1 998	317	35.0	9.2
541110	Offices of lawyers	69	25 838	9 719	1 998	317	35.0	9.2
5411101	Offices of lawyers (except legal aid societies)	69	25 838	9 719	1 998	317	35.0	9.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	54	11 833	4 896	1 457	294	49.7	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	54	11 833	4 896	1 457	294	49.7	6.0
541211	Offices of certified public accountants	27	6 741	2 913	697	117	59.5	9.9
541213	Tax return preparation services	15	2 170	670	322	115	47.1	–
5413	Architectural, engineering, & related services	45	27 178	13 237	2 750	385	28.9	24.6
54133	Engineering services	28	23 120	11 116	2 258	291	27.6	26.5
541330	Engineering services	28	23 120	11 116	2 258	291	27.6	26.5
54137	Surveying & mapping (except geophysical) services	14	3 702	2 021	471	86	29.8	15.3
541370	Surveying & mapping (except geophysical) services	14	3 702	2 021	471	86	29.8	15.3
5414	Specialized design services	8	3 456	664	146	26	16.5	–
5415	Computer systems design & related services	37	14 037	6 097	1 508	143	45.2	7.5
54151	Computer systems design & related services	37	14 037	6 097	1 508	143	45.2	7.5
541512	Computer systems design services	21	10 129	4 165	903	96	39.3	–
5416	Management, scientific, & technical consulting services	33	8 575	2 921	549	106	35.9	17.0
54161	Management consulting services	27	6 141	2 056	377	81	45.9	21.5
5418	Advertising & related services	9	4 617	1 363	280	59	3.4	–
5419	Other professional, scientific, & technical services	9	1 764	472	82	29	9.5	4.2
54192	Photographic services	7	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ABBEVILLE, SC							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	AIKEN, SC							
54	**Professional, scientific, & technical services**	**112**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	112	D	D	D	g	D	D
5411	Legal services	39	9 627	3 686	851	137	54.0	5.7
54111	Offices of lawyers	39	9 627	3 686	851	137	54.0	5.7
541110	Offices of lawyers	39	9 627	3 686	851	137	54.0	5.7
5411101	Offices of lawyers (except legal aid societies)	39	9 627	3 686	851	137	54.0	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	4 046	1 536	411	98	20.1	12.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	4 046	1 536	411	98	20.1	12.6
5413	Architectural, engineering, & related services	30	D	D	D	f	D	D
54133	Engineering services	26	D	D	D	f	D	D
541330	Engineering services	26	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	10	11 002	5 903	514	50	10.7	–
54161	Management consulting services	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALLENDALE, SC							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	ANDERSON, SC							
54	**Professional, scientific, & technical services**	**125**	**36 776**	**10 303**	**2 284**	**501**	**67.1**	**.7**
541	Professional, scientific, & technical services	125	36 776	10 303	2 284	501	67.1	.7
5411	Legal services	64	23 255	5 202	1 087	243	75.2	.3
54111	Offices of lawyers	62	D	D	D	c	D	D
541110	Offices of lawyers	62	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	62	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	5 564	2 177	564	135	31.1	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	5 564	2 177	564	135	31.1	2.0
541211	Offices of certified public accountants	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	4 143	1 797	407	66	73.3	–
	ANDREWS, SC *							
54	**Professional, scientific, & technical services**	**5**	**673**	**221**	**51**	**13**	**91.2**	**–**
	ANDREWS, SC (GEORGETOWN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**673**	**221**	**51**	**13**	**91.2**	**–**
	BAMBERG, SC							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	BARNWELL, SC							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	c	D	D
5411	Legal services	7	D	D	D	c	D	D
54111	Offices of lawyers	7	D	D	D	c	D	D
541110	Offices of lawyers	7	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	c	D	D
	BATESBURG-LEESVILLE, SC *							
54	**Professional, scientific, & technical services**	**3**	**449**	**117**	**37**	**12**	**D**	**–**
	BATESBURG-LEESVILLE, SC (LEXINGTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**449**	**117**	**37**	**12**	**D**	**–**
	BEAUFORT, SC							
54	**Professional, scientific, & technical services**	**79**	**28 046**	**12 304**	**2 791**	**413**	**30.6**	**4.6**
541	Professional, scientific, & technical services	79	28 046	12 304	2 791	413	30.6	4.6
5411	Legal services	46	16 267	7 690	1 483	207	36.6	.5
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 971	1 273	387	62	19.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 971	1 273	387	62	19.2	–
541213	Tax return preparation services	5	891	302	131	34	64.1	–
5413	Architectural, engineering, & related services	13	3 924	1 607	507	84	30.4	24.8
	BELTON, SC							
54	**Professional, scientific, & technical services**	**4**	**1 200**	**443**	**171**	**28**	**17.7**	**–**
541	Professional, scientific, & technical services	4	1 200	443	171	28	17.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	BENNETTSVILLE, SC							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	b	D	D
	BISHOPVILLE, SC							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CAMDEN, SC							
54	**Professional, scientific, & technical services**	**39**	**13 268**	**3 790**	**756**	**166**	**47.0**	**5.1**
541	Professional, scientific, & technical services	39	13 268	3 790	756	166	47.0	5.1
5411	Legal services	18	D	D	D	b	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 935	703	156	39	10.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 935	703	156	39	10.0	–
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	CAYCE, SC							
54	**Professional, scientific, & technical services**	**18**	**11 540**	**4 402**	**1 097**	**161**	**36.3**	**.3**
541	Professional, scientific, & technical services	18	11 540	4 402	1 097	161	36.3	.3
5413	Architectural, engineering, & related services	6	9 007	3 550	901	102	34.8	.2
	CHARLESTON, SC *							
54	**Professional, scientific, & technical services**	**482**	**412 822**	**184 982**	**38 601**	**4 132**	**16.1**	**3.5**
541	Professional, scientific, & technical services	482	412 822	184 982	38 601	4 132	16.1	3.5
5411	Legal services	243	267 584	120 694	25 249	1 704	12.5	2.8
54111	Offices of lawyers	239	266 997	120 487	25 201	1 694	12.4	2.7
541110	Offices of lawyers	239	266 997	120 487	25 201	1 694	12.4	2.7
5411101	Offices of lawyers (except legal aid societies)	239	266 997	120 487	25 201	1 694	12.4	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	62	30 898	17 057	4 067	1 355	28.9	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	62	30 898	17 057	4 067	1 355	28.9	3.6
541211	Offices of certified public accountants	44	18 948	9 073	1 979	272	38.2	4.3
541213	Tax return preparation services	4	D	D	D	e	D	D
541219	Other accounting services	12	D	D	D	f	D	D
5413	Architectural, engineering, & related services	68	62 436	30 320	5 607	607	19.6	5.6
54131	Architectural services	29	22 125	10 662	1 029	192	17.0	–
541310	Architectural services	29	22 125	10 662	1 029	192	17.0	–
54133	Engineering services	28	36 903	18 186	4 196	353	19.9	9.5
541330	Engineering services	28	36 903	18 186	4 196	353	19.9	9.5
54137	Surveying & mapping (except geophysical) services	7	2 681	1 261	333	53	18.5	–
541370	Surveying & mapping (except geophysical) services	7	2 681	1 261	333	53	18.5	–
5414	Specialized design services	9	2 489	490	109	27	38.7	1.4
5415	Computer systems design & related services	21	13 494	5 985	1 203	133	9.5	6.6
54151	Computer systems design & related services	21	13 494	5 985	1 203	133	9.5	6.6
541512	Computer systems design services	12	5 995	3 068	560	64	18.6	7.1
5416	Management, scientific, & technical consulting services	38	18 904	5 582	1 324	125	33.2	4.0
54161	Management consulting services	31	16 336	4 485	1 091	96	28.0	4.7
541613	Marketing consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	17	5 795	2 191	476	69	27.5	2.5
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	19	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	2	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	a	D	D
	CHARLESTON, SC (BERKELEY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHARLESTON, SC (CHARLESTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**481**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	481	D	D	D	h	D	D
5411	Legal services	243	267 584	120 694	25 249	1 704	12.5	2.8
54111	Offices of lawyers	239	266 997	120 487	25 201	1 694	12.4	2.7
541110	Offices of lawyers	239	266 997	120 487	25 201	1 694	12.4	2.7
5411101	Offices of lawyers (except legal aid societies)	239	266 997	120 487	25 201	1 694	12.4	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	62	30 898	17 057	4 067	1 355	28.9	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	62	30 898	17 057	4 067	1 355	28.9	3.6
541211	Offices of certified public accountants	44	18 948	9 073	1 979	272	38.2	4.3
541213	Tax return preparation services	4	D	D	D	e	D	D
541219	Other accounting services	12	D	D	D	f	D	D
5413	Architectural, engineering, & related services	68	62 436	30 320	5 607	607	19.6	5.6
54131	Architectural services	29	22 125	10 662	1 029	192	17.0	–
541310	Architectural services	29	22 125	10 662	1 029	192	17.0	–
54133	Engineering services	28	36 903	18 186	4 196	353	19.9	9.5
541330	Engineering services	28	36 903	18 186	4 196	353	19.9	9.5
54137	Surveying & mapping (except geophysical) services	7	2 681	1 261	333	53	18.5	–
541370	Surveying & mapping (except geophysical) services	7	2 681	1 261	333	53	18.5	–
5414	Specialized design services	9	2 489	490	109	27	38.7	1.4
5415	Computer systems design & related services	21	13 494	5 985	1 203	133	9.5	6.6
54151	Computer systems design & related services	21	13 494	5 985	1 203	133	9.5	6.6
541512	Computer systems design services	12	5 995	3 068	560	64	18.6	7.1
5416	Management, scientific, & technical consulting services	37	D	D	D	c	D	D
54161	Management consulting services	30	D	D	D	b	D	D
541613	Marketing consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	17	5 795	2 191	476	69	27.5	2.5
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	19	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	2	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	a	D	D
	CHERAW, SC							
54	**Professional, scientific, & technical services**	**11**	**1 710**	**369**	**99**	**32**	**37.0**	**1.7**
541	Professional, scientific, & technical services	11	1 710	369	99	32	37.0	1.7
	CHESTER, SC							
54	**Professional, scientific, & technical services**	**16**	**2 360**	**870**	**215**	**41**	**90.5**	**6.7**
541	Professional, scientific, & technical services	16	2 360	870	215	41	90.5	6.7
	CLEMSON, SC *							
54	**Professional, scientific, & technical services**	**22**	**4 223**	**1 833**	**422**	**145**	**81.0**	**.7**
541	Professional, scientific, & technical services	22	4 223	1 833	422	145	81.0	.7
	CLEMSON, SC (PICKENS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**22**	**4 223**	**1 833**	**422**	**145**	**81.0**	**.7**
541	Professional, scientific, & technical services	22	4 223	1 833	422	145	81.0	.7
	CLINTON, SC							
54	**Professional, scientific, & technical services**	**4**	**635**	**183**	**48**	**12**	**61.7**	**24.4**
	CLOVER, SC							
54	**Professional, scientific, & technical services**	**7**	**1 356**	**451**	**160**	**45**	**76.7**	**–**
541	Professional, scientific, & technical services	7	1 356	451	160	45	76.7	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLUMBIA, SC *							
54	**Professional, scientific, & technical services**	**699**	**771 685**	**256 762**	**53 917**	**6 453**	**12.9**	**6.7**
541	Professional, scientific, & technical services	699	771 685	256 762	53 917	6 453	12.9	6.7
5411	Legal services	341	274 152	106 127	21 861	2 756	16.8	4.0
54111	Offices of lawyers	330	269 184	104 940	21 601	2 708	17.0	3.8
541110	Offices of lawyers	330	269 184	104 940	21 601	2 708	17.0	3.8
5411101	Offices of lawyers (except legal aid societies)	330	269 184	104 940	21 601	2 708	17.0	3.8
54119	Other legal services	11	4 968	1 187	260	48	6.5	14.4
541191	Title abstract & settlement offices	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	78	39 584	18 309	4 070	634	18.7	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	78	39 584	18 309	4 070	634	18.7	7.7
541211	Offices of certified public accountants	46	29 453	12 827	2 748	333	16.2	5.4
541213	Tax return preparation services	14	D	D	D	b	D	D
541219	Other accounting services	13	3 863	1 772	430	91	42.5	23.7
5413	Architectural, engineering, & related services	91	301 990	66 030	14 242	1 311	7.8	1.1
54131	Architectural services	24	21 477	9 737	1 577	172	28.4	–
541310	Architectural services	24	21 477	9 737	1 577	172	28.4	–
54133	Engineering services	56	278 002	55 130	12 426	1 087	5.9	.9
541330	Engineering services	56	278 002	55 130	12 426	1 087	5.9	.9
5414	Specialized design services	18	D	D	D	b	D	D
54141	Interior design services	6	D	D	D	b	D	D
541410	Interior design services	6	D	D	D	b	D	D
54143	Graphic design services	12	3 539	1 181	247	30	54.6	–
541430	Graphic design services	12	3 539	1 181	247	30	54.6	–
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5415	Computer systems design & related services	43	81 425	39 432	7 605	862	6.2	35.0
54151	Computer systems design & related services	43	81 425	39 432	7 605	862	6.2	35.0
541511	Custom computer programming services	25	56 087	27 089	5 617	625	1.7	49.7
541512	Computer systems design services	17	D	D	D	c	D	D
5415121	Computer systems integrators	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	57	27 116	11 310	2 531	343	30.5	12.9
54161	Management consulting services	43	22 554	9 654	2 099	285	26.9	8.6
541611	Administrative management & general management consulting service	22	13 686	6 349	1 361	202	17.0	11.8
5418	Advertising & related services	50	30 221	10 715	2 488	339	19.1	5.5
54181	Advertising agencies	21	12 792	6 398	1 510	209	14.3	1.5
541810	Advertising agencies	21	12 792	6 398	1 510	209	14.3	1.5
54182	Public relations agencies	13	5 531	2 250	411	40	18.3	23.1
541820	Public relations agencies	13	5 531	2 250	411	40	18.3	23.1
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	c	D	D
54192	Photographic services	10	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	4	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	4	D	D	D	b	D	D
	COLUMBIA, SC (LEXINGTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**14**	**2 612**	**1 140**	**269**	**40**	**30.0**	**–**
541	Professional, scientific, & technical services	14	2 612	1 140	269	40	30.0	–
	COLUMBIA, SC (RICHLAND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**685**	**769 073**	**255 622**	**53 648**	**6 413**	**12.9**	**6.7**
541	Professional, scientific, & technical services	685	769 073	255 622	53 648	6 413	12.9	6.7
5411	Legal services	338	D	D	D	h	D	D
54111	Offices of lawyers	328	D	D	D	h	D	D
541110	Offices of lawyers	328	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	328	D	D	D	h	D	D
54119	Other legal services	10	D	D	D	b	D	D
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	76	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	76	D	D	D	f	D	D
541211	Offices of certified public accountants	46	29 453	12 827	2 748	333	16.2	5.4
541213	Tax return preparation services	13	D	D	D	b	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	90	D	D	D	g	D	D
54131	Architectural services	24	21 477	9 737	1 577	172	28.4	–
541310	Architectural services	24	21 477	9 737	1 577	172	28.4	–
54133	Engineering services	55	D	D	D	g	D	D
541330	Engineering services	55	D	D	D	g	D	D
5414	Specialized design services	18	D	D	D	b	D	D
54141	Interior design services	6	D	D	D	b	D	D
541410	Interior design services	6	D	D	D	b	D	D
54143	Graphic design services	12	3 539	1 181	247	30	54.6	–
541430	Graphic design services	12	3 539	1 181	247	30	54.6	–
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLUMBIA, SC (RICHLAND COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	40	81 006	39 272	7 574	855	5.7	35.2
54151	Computer systems design & related services	40	81 006	39 272	7 574	855	5.7	35.2
541511	Custom computer programming services	23	D	D	D	f	D	D
541512	Computer systems design services	16	D	D	D	c	D	D
5415121	Computer systems integrators	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	54	D	D	D	e	D	D
54161	Management consulting services	41	D	D	D	e	D	D
541611	Administrative management & general management consulting service	21	D	D	D	c	D	D
5418	Advertising & related services	48	D	D	D	e	D	D
54181	Advertising agencies	19	D	D	D	c	D	D
541810	Advertising agencies	19	D	D	D	c	D	D
54182	Public relations agencies	13	5 531	2 250	411	40	18.3	23.1
541820	Public relations agencies	13	5 531	2 250	411	40	18.3	23.1
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	c	D	D
54192	Photographic services	10	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	4	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	4	D	D	D	b	D	D
	CONWAY, SC							
54	**Professional, scientific, & technical services**	**70**	**18 022**	**8 183**	**1 677**	**370**	**46.9**	**4.0**
541	Professional, scientific, & technical services	70	18 022	8 183	1 677	370	46.9	4.0
5411	Legal services	39	11 517	5 349	948	129	32.8	2.3
54111	Offices of lawyers	36	11 103	5 210	917	122	31.1	2.4
541110	Offices of lawyers	36	11 103	5 210	917	122	31.1	2.4
5411101	Offices of lawyers (except legal aid societies)	36	11 103	5 210	917	122	31.1	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 693	1 129	337	132	91.0	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 693	1 129	337	132	91.0	1.6
5413	Architectural, engineering, & related services	8	2 300	1 181	255	67	49.7	2.0
	DARLINGTON, SC							
54	**Professional, scientific, & technical services**	**8**	**2 532**	**765**	**180**	**50**	**34.8**	**55.1**
541	Professional, scientific, & technical services	8	2 532	765	180	50	34.8	55.1
	DENMARK, SC							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	DILLON, SC							
54	**Professional, scientific, & technical services**	**13**	**2 890**	**1 073**	**242**	**41**	**42.5**	**7.7**
541	Professional, scientific, & technical services	13	2 890	1 073	242	41	42.5	7.7
	EASLEY, SC							
54	**Professional, scientific, & technical services**	**39**	**7 257**	**2 725**	**657**	**164**	**76.1**	**4.0**
541	Professional, scientific, & technical services	39	7 257	2 725	657	164	76.1	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 016	697	228	73	70.4	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 016	697	228	73	70.4	8.2
5413	Architectural, engineering, & related services	8	1 899	825	190	34	91.8	–
	EDGEFIELD, SC							
54	**Professional, scientific, & technical services**	**7**	**975**	**228**	**44**	**12**	**79.2**	**–**
541	Professional, scientific, & technical services	7	975	228	44	12	79.2	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FLORENCE, SC							
54	**Professional, scientific, & technical services**	**129**	**70 483**	**28 640**	**6 844**	**1 006**	**25.8**	**10.2**
541	Professional, scientific, & technical services	129	70 483	28 640	6 844	1 006	25.8	10.2
5411	Legal services	56	27 230	11 460	2 550	302	26.7	16.1
54111	Offices of lawyers	56	27 230	11 460	2 550	302	26.7	16.1
541110	Offices of lawyers	56	27 230	11 460	2 550	302	26.7	16.1
5411101	Offices of lawyers (except legal aid societies)	56	27 230	11 460	2 550	302	26.7	16.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	12 813	5 561	1 378	232	18.3	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	12 813	5 561	1 378	232	18.3	6.8
541211	Offices of certified public accountants	16	7 687	3 321	818	98	25.5	5.9
541213	Tax return preparation services	4	D	D	D	c	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	8 134	2 905	674	89	21.8	19.2
54131	Architectural services	6	D	D	D	b	D	D
541310	Architectural services	6	D	D	D	b	D	D
5415	Computer systems design & related services	9	15 253	6 100	1 454	176	36.6	.1
54151	Computer systems design & related services	9	15 253	6 100	1 454	176	36.6	.1
541511	Custom computer programming services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	c	D	D
54161	Management consulting services	8	D	D	D	c	D	D
5418	Advertising & related services	8	1 923	621	141	27	17.7	13.1
	FOREST ACRES, SC							
54	**Professional, scientific, & technical services**	**46**	**23 617**	**10 011**	**1 745**	**236**	**31.9**	**6.8**
541	Professional, scientific, & technical services	46	23 617	10 011	1 745	236	31.9	6.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	5 270	1 832	411	59	30.8	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	5 270	1 832	411	59	30.8	3.6
541211	Offices of certified public accountants	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	2 246	1 318	311	33	7.4	–
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	8	3 493	856	162	33	71.9	28.1
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	1	D	D	D	b	D	D
	FORT MILL, SC							
54	**Professional, scientific, & technical services**	**31**	**12 825**	**4 091**	**905**	**161**	**34.9**	**7.1**
541	Professional, scientific, & technical services	31	12 825	4 091	905	161	34.9	7.1
5413	Architectural, engineering, & related services	8	2 319	923	240	47	65.6	23.9
5416	Management, scientific, & technical consulting services	5	3 791	1 289	277	41	16.1	–
5418	Advertising & related services	1	D	D	D	a	D	D
	FOUNTAIN INN, SC *							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	FOUNTAIN INN, SC (GREENVILLE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	GAFFNEY, SC							
54	**Professional, scientific, & technical services**	**34**	**6 852**	**2 478**	**481**	**128**	**72.3**	**1.4**
541	Professional, scientific, & technical services	34	6 852	2 478	481	128	72.3	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
	GEORGETOWN, SC							
54	**Professional, scientific, & technical services**	**35**	**7 498**	**3 019**	**663**	**114**	**59.5**	**5.1**
541	Professional, scientific, & technical services	35	7 498	3 019	663	114	59.5	5.1
5411	Legal services	23	5 582	2 298	507	68	52.4	2.6
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	907	259	60	22	87.3	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	907	259	60	22	87.3	6.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GOOSE CREEK, SC *							
54	**Professional, scientific, & technical services**	**18**	**3 277**	**1 393**	**325**	**63**	**31.7**	**3.7**
541	Professional, scientific, & technical services	18	3 277	1 393	325	63	31.7	3.7
	GOOSE CREEK, SC (BERKELEY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
	GOOSE CREEK, SC (CHARLESTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	GREENVILLE, SC							
54	**Professional, scientific, & technical services**	**617**	**3 116 302**	**437 262**	**101 391**	**8 440**	**3.5**	**.6**
541	Professional, scientific, & technical services	617	3 116 302	437 262	101 391	8 440	3.5	.6
5411	Legal services	219	D	D	D	g	D	D
54111	Offices of lawyers	217	146 092	64 335	13 119	1 321	18.7	6.1
541110	Offices of lawyers	217	146 092	64 335	13 119	1 321	18.7	6.1
5411101	Offices of lawyers (except legal aid societies)	217	146 092	64 335	13 119	1 321	18.7	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	78	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	78	D	D	D	f	D	D
541211	Offices of certified public accountants	50	D	D	D	e	D	D
541213	Tax return preparation services	6	D	D	D	e	D	D
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	130	D	D	D	h	D	D
54131	Architectural services	39	D	D	D	e	D	D
541310	Architectural services	39	D	D	D	e	D	D
54133	Engineering services	77	D	D	D	h	D	D
541330	Engineering services	77	D	D	D	h	D	D
5414	Specialized design services	19	D	D	D	b	D	D
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	41	D	D	D	e	D	D
54151	Computer systems design & related services	41	D	D	D	e	D	D
541512	Computer systems design services	33	D	D	D	e	D	D
5415121	Computer systems integrators	20	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	59	D	D	D	e	D	D
54161	Management consulting services	50	D	D	D	e	D	D
541611	Administrative management & general management consulting service	20	D	D	D	b	D	D
541612	Human resources & executive search consulting services	18	D	D	D	e	D	D
5416122	Executive placement services	9	D	D	D	c	D	D
541613	Marketing consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	44	D	D	D	e	D	D
54181	Advertising agencies	22	D	D	D	c	D	D
541810	Advertising agencies	22	D	D	D	c	D	D
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	25	D	D	D	c	D	D
54192	Photographic services	20	D	D	D	c	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	GREENWOOD, SC							
54	**Professional, scientific, & technical services**	**65**	**20 384**	**6 774**	**2 023**	**288**	**37.1**	**4.9**
541	Professional, scientific, & technical services	65	20 384	6 774	2 023	288	37.1	4.9
5411	Legal services	24	7 866	2 705	870	100	24.8	4.1
54111	Offices of lawyers	24	7 866	2 705	870	100	24.8	4.1
541110	Offices of lawyers	24	7 866	2 705	870	100	24.8	4.1
5411101	Offices of lawyers (except legal aid societies)	24	7 866	2 705	870	100	24.8	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 703	1 613	517	101	15.2	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 703	1 613	517	101	15.2	1.9
541211	Offices of certified public accountants	7	4 393	1 511	481	77	13.9	–
5413	Architectural, engineering, & related services	16	D	D	D	b	D	D
	GREER, SC *							
54	**Professional, scientific, & technical services**	**34**	**12 096**	**4 403**	**1 080**	**134**	**31.6**	**7.3**
541	Professional, scientific, & technical services	34	12 096	4 403	1 080	134	31.6	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREER, SC (GREENVILLE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**33**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	a	D	D
	GREER, SC (SPARTANBURG COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	HAMPTON, SC							
54	**Professional, scientific, & technical services**	**7**	**13 781**	**1 377**	**328**	**58**	**5.9**	**.2**
541	Professional, scientific, & technical services	7	13 781	1 377	328	58	5.9	.2
5411	Legal services	5	D	D	D	b	D	D
54111	Offices of lawyers	5	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	5	D	D	D	b	D	D
	HANAHAN, SC							
54	**Professional, scientific, & technical services**	**10**	**9 797**	**4 453**	**1 041**	**118**	**22.1**	**43.9**
541	Professional, scientific, & technical services	10	9 797	4 453	1 041	118	22.1	43.9
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	HARTSVILLE, SC							
54	**Professional, scientific, & technical services**	**28**	**14 063**	**4 021**	**874**	**182**	**26.9**	**3.7**
541	Professional, scientific, & technical services	28	14 063	4 021	874	182	26.9	3.7
5411	Legal services	14	5 263	2 622	536	82	40.0	9.4
54111	Offices of lawyers	14	5 263	2 622	536	82	40.0	9.4
541110	Offices of lawyers	14	5 263	2 622	536	82	40.0	9.4
5411101	Offices of lawyers (except legal aid societies)	14	5 263	2 622	536	82	40.0	9.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	a	D	D
	HILTON HEAD ISLAND, SC							
54	**Professional, scientific, & technical services**	**204**	**131 993**	**62 111**	**9 563**	**1 259**	**57.7**	**5.6**
541	Professional, scientific, & technical services	204	131 993	62 111	9 563	1 259	57.7	5.6
5411	Legal services	51	21 994	12 054	2 532	283	26.2	4.4
54111	Offices of lawyers	50	D	D	D	e	D	D
541110	Offices of lawyers	50	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	50	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	6 708	2 823	646	115	50.7	18.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	6 708	2 823	646	115	50.7	18.1
541211	Offices of certified public accountants	17	4 698	1 840	407	49	47.1	24.8
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	13 136	4 659	948	115	74.1	1.1
54131	Architectural services	17	5 795	2 492	468	53	63.5	–
541310	Architectural services	17	5 795	2 492	468	53	63.5	–
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5414	Specialized design services	20	9 265	1 466	365	49	38.7	12.5
54141	Interior design services	13	D	D	D	b	D	D
541410	Interior design services	13	D	D	D	b	D	D
54143	Graphic design services	7	D	D	D	a	D	D
541430	Graphic design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	5	D	D	D	a	D	D
54151	Computer systems design & related services	5	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	44	60 781	34 179	3 767	469	80.6	1.1
54161	Management consulting services	35	59 568	33 611	3 592	460	81.6	1.0
541611	Administrative management & general management consulting service	14	51 508	31 143	3 156	417	79.0	1.0
541613	Marketing consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	13	11 971	3 936	877	123	31.8	.2
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541922	Commercial photography	1	D	D	D	b	D	D
	HONEA PATH, SC *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HONEA PATH, SC (ANDERSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	IRMO, SC *							
54	**Professional, scientific, & technical services**	**23**	**4 426**	**1 800**	**392**	**69**	**47.9**	**3.0**
541	Professional, scientific, & technical services	23	4 426	1 800	392	69	47.9	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 448	375	95	23	91.5	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 448	375	95	23	91.5	8.5
	IRMO, SC (LEXINGTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**13**	**2 799**	**1 305**	**304**	**55**	**36.7**	**4.8**
541	Professional, scientific, & technical services	13	2 799	1 305	304	55	36.7	4.8
	IRMO, SC (RICHLAND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**10**	**1 627**	**495**	**88**	**14**	**67.1**	**–**
541	Professional, scientific, & technical services	10	1 627	495	88	14	67.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
	ISLE OF PALMS, SC							
54	**Professional, scientific, & technical services**	**12**	**1 928**	**555**	**92**	**20**	**54.8**	**–**
541	Professional, scientific, & technical services	12	1 928	555	92	20	54.8	–
	JOHNSTON, SC							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
	KINGSTREE, SC							
54	**Professional, scientific, & technical services**	**19**	**4 934**	**1 778**	**351**	**80**	**31.7**	**41.5**
541	Professional, scientific, & technical services	19	4 934	1 778	351	80	31.7	41.5
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
	LAKE CITY, SC							
54	**Professional, scientific, & technical services**	**13**	**2 634**	**578**	**122**	**51**	**72.8**	**1.9**
541	Professional, scientific, & technical services	13	2 634	578	122	51	72.8	1.9
	LANCASTER, SC							
54	**Professional, scientific, & technical services**	**28**	**5 791**	**2 246**	**517**	**106**	**53.4**	**9.2**
541	Professional, scientific, & technical services	28	5 791	2 246	517	106	53.4	9.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 750	831	216	61	69.9	13.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 750	831	216	61	69.9	13.1
	LAURENS, SC							
54	**Professional, scientific, & technical services**	**23**	**5 955**	**1 193**	**288**	**92**	**69.2**	**5.8**
541	Professional, scientific, & technical services	23	5 955	1 193	288	92	69.2	5.8
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 298	450	138	55	54.0	25.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 298	450	138	55	54.0	25.3
	LEXINGTON, SC							
54	**Professional, scientific, & technical services**	**72**	**19 452**	**7 050**	**1 643**	**233**	**37.3**	**4.4**
541	Professional, scientific, & technical services	72	19 452	7 050	1 643	233	37.3	4.4
5411	Legal services	39	11 313	4 318	982	131	41.0	1.9
54111	Offices of lawyers	38	D	D	D	c	D	D
541110	Offices of lawyers	38	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	c	D	D
5413	Architectural, engineering, & related services	17	4 422	1 582	392	61	31.8	7.7
	LIBERTY, SC							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LORIS, SC							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	MANNING, SC							
54	**Professional, scientific, & technical services**	**14**	**5 100**	**2 915**	**487**	**80**	**27.4**	**2.2**
541	Professional, scientific, & technical services	14	5 100	2 915	487	80	27.4	2.2
5411	Legal services	6	D	D	D	b	D	D
54111	Offices of lawyers	6	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	b	D	D
	MARION, SC							
54	**Professional, scientific, & technical services**	**17**	**2 701**	**848**	**224**	**42**	**63.5**	**19.2**
541	Professional, scientific, & technical services	17	2 701	848	224	42	63.5	19.2
	MAULDIN, SC							
54	**Professional, scientific, & technical services**	**32**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	32	D	D	D	f	D	D
5413	Architectural, engineering, & related services	5	D	D	D	f	D	D
54133	Engineering services	4	D	D	D	f	D	D
541330	Engineering services	4	D	D	D	f	D	D
	MONCKS CORNER, SC							
54	**Professional, scientific, & technical services**	**18**	**3 940**	**1 587**	**376**	**67**	**68.6**	**3.6**
541	Professional, scientific, & technical services	18	3 940	1 587	376	67	68.6	3.6
5411	Legal services	12	3 364	1 375	337	57	73.5	3.9
54111	Offices of lawyers	12	3 364	1 375	337	57	73.5	3.9
541110	Offices of lawyers	12	3 364	1 375	337	57	73.5	3.9
5411101	Offices of lawyers (except legal aid societies)	12	3 364	1 375	337	57	73.5	3.9
	MOUNT PLEASANT, SC							
54	**Professional, scientific, & technical services**	**153**	**52 114**	**19 507**	**4 036**	**607**	**34.8**	**14.2**
541	Professional, scientific, & technical services	153	52 114	19 507	4 036	607	34.8	14.2
5411	Legal services	26	6 838	1 779	381	81	75.3	–
54111	Offices of lawyers	26	6 838	1 779	381	81	75.3	–
541110	Offices of lawyers	26	6 838	1 779	381	81	75.3	–
5411101	Offices of lawyers (except legal aid societies)	26	6 838	1 779	381	81	75.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	3 681	1 170	281	65	43.5	19.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	3 681	1 170	281	65	43.5	19.8
5413	Architectural, engineering, & related services	38	21 996	10 774	2 192	256	21.0	18.8
54133	Engineering services	23	16 463	7 796	1 689	181	22.0	25.2
541330	Engineering services	23	16 463	7 796	1 689	181	22.0	25.2
5414	Specialized design services	8	1 815	331	70	24	56.7	–
5415	Computer systems design & related services	5	D	D	D	a	D	D
54151	Computer systems design & related services	5	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	35	6 776	2 592	583	76	61.7	19.5
54161	Management consulting services	26	5 471	2 066	470	55	68.9	22.0
5418	Advertising & related services	15	4 498	1 217	332	82	15.3	20.1
	MULLINS, SC							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MYRTLE BEACH, SC							
54	**Professional, scientific, & technical services**	**173**	**63 214**	**20 362**	**4 238**	**625**	**42.3**	**9.6**
541	Professional, scientific, & technical services	173	63 214	20 362	4 238	625	42.3	9.6
5411	Legal services	58	20 799	7 088	1 555	207	39.5	19.9
54111	Offices of lawyers	57	D	D	D	c	D	D
541110	Offices of lawyers	57	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	57	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	8 777	3 962	884	138	56.1	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	8 777	3 962	884	138	56.1	5.6
541211	Offices of certified public accountants	24	7 642	3 563	797	113	50.7	5.4
5413	Architectural, engineering, & related services	16	6 403	2 914	558	84	78.0	7.6
5414	Specialized design services	8	2 973	362	74	19	85.1	9.2
54141	Interior design services	7	D	D	D	a	D	D
541410	Interior design services	7	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	13	2 821	456	69	14	76.6	11.1
5418	Advertising & related services	24	18 854	4 820	968	114	11.5	–
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	1 670	407	89	42	69.2	3.4
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	NEWBERRY, SC							
54	**Professional, scientific, & technical services**	**24**	**4 486**	**1 465**	**288**	**58**	**48.2**	**15.5**
541	Professional, scientific, & technical services	24	4 486	1 465	288	58	48.2	15.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	a	D	D
	NEW ELLENTON, SC							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	NORTH AUGUSTA, SC *							
54	**Professional, scientific, & technical services**	**27**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	27	D	D	D	h	D	D
5413	Architectural, engineering, & related services	7	D	D	D	h	D	D
54133	Engineering services	4	D	D	D	g	D	D
541330	Engineering services	4	D	D	D	g	D	D
	NORTH AUGUSTA, SC (AIKEN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**27**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	27	D	D	D	h	D	D
5413	Architectural, engineering, & related services	7	D	D	D	h	D	D
54133	Engineering services	4	D	D	D	g	D	D
541330	Engineering services	4	D	D	D	g	D	D
	NORTH CHARLESTON, SC *							
54	**Professional, scientific, & technical services**	**190**	**203 098**	**64 955**	**15 818**	**2 160**	**11.0**	**7.2**
541	Professional, scientific, & technical services	190	203 098	64 955	15 818	2 160	11.0	7.2
5411	Legal services	74	22 696	7 322	1 708	273	52.1	4.4
54111	Offices of lawyers	72	D	D	D	e	D	D
541110	Offices of lawyers	72	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	72	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	4 561	1 523	424	82	52.5	17.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	4 561	1 523	424	82	52.5	17.8
5413	Architectural, engineering, & related services	38	98 384	39 854	10 205	1 060	4.7	11.4
54133	Engineering services	28	89 169	35 656	9 175	949	2.8	5.1
541330	Engineering services	28	89 169	35 656	9 175	949	2.8	5.1
54138	Testing laboratories	6	D	D	D	b	D	D
541380	Testing laboratories	6	D	D	D	b	D	D
5415	Computer systems design & related services	19	18 688	8 334	1 708	170	6.0	4.5
54151	Computer systems design & related services	19	18 688	8 334	1 708	170	6.0	4.5
541512	Computer systems design services	8	11 311	4 831	910	83	7.4	2.5
5415122	Computer systems consultants (except systems integrators)	4	6 713	3 201	661	58	.2	–
5416	Management, scientific, & technical consulting services	8	10 725	1 965	468	58	17.1	.3
54161	Management consulting services	4	D	D	D	b	D	D
541611	Administrative management & general management consulting service	2	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	e	D	D
54185	Display advertising	4	D	D	D	e	D	D
541850	Display advertising	4	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	8	1 836	343	69	25	14.1	–
541921	Photographic studios, portrait	8	1 836	343	69	25	14.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTH CHARLESTON, SC (CHARLESTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**190**	**203 098**	**64 955**	**15 818**	**2 160**	**11.0**	**7.2**
541	Professional, scientific, & technical services	190	203 098	64 955	15 818	2 160	11.0	7.2
5411	Legal services	74	22 696	7 322	1 708	273	52.1	4.4
54111	Offices of lawyers	72	D	D	D	e	D	D
541110	Offices of lawyers	72	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	72	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	4 561	1 523	424	82	52.5	17.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	4 561	1 523	424	82	52.5	17.8
5413	Architectural, engineering, & related services	38	98 384	39 854	10 205	1 060	4.7	11.4
54133	Engineering services	28	89 169	35 656	9 175	949	2.8	5.1
541330	Engineering services	28	89 169	35 656	9 175	949	2.8	5.1
54138	Testing laboratories	6	D	D	D	b	D	D
541380	Testing laboratories	6	D	D	D	b	D	D
5415	Computer systems design & related services	19	18 688	8 334	1 708	170	6.0	4.5
54151	Computer systems design & related services	19	18 688	8 334	1 708	170	6.0	4.5
541512	Computer systems design services	8	11 311	4 831	910	83	7.4	2.5
5415122	Computer systems consultants (except systems integrators)	4	6 713	3 201	661	58	.2	–
5416	Management, scientific, & technical consulting services	8	10 725	1 965	468	58	17.1	.3
54161	Management consulting services	4	D	D	D	b	D	D
541611	Administrative management & general management consulting service	2	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	e	D	D
54185	Display advertising	4	D	D	D	e	D	D
541850	Display advertising	4	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	8	1 836	343	69	25	14.1	–
541921	Photographic studios, portrait	8	1 836	343	69	25	14.1	–
	NORTH MYRTLE BEACH, SC							
54	**Professional, scientific, & technical services**	**30**	**8 536**	**3 642**	**749**	**131**	**33.4**	**8.2**
541	Professional, scientific, & technical services	30	8 536	3 642	749	131	33.4	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	926	460	94	17	53.7	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	926	460	94	17	53.7	3.1
5413	Architectural, engineering, & related services	6	4 025	2 173	445	60	5.3	13.6
	ORANGEBURG, SC							
54	**Professional, scientific, & technical services**	**56**	**24 375**	**9 792**	**1 942**	**339**	**43.8**	**6.0**
541	Professional, scientific, & technical services	56	24 375	9 792	1 942	339	43.8	6.0
5411	Legal services	23	D	D	D	b	D	D
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 449	972	270	77	48.9	20.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 449	972	270	77	48.9	20.6
5413	Architectural, engineering, & related services	7	D	D	D	c	D	D
5418	Advertising & related services	3	2 489	197	47	11	100.0	–
54189	Other services related to advertising	3	2 489	197	47	11	100.0	–
541890	Other services related to advertising	3	2 489	197	47	11	100.0	–
	PAGELAND, SC							
54	**Professional, scientific, & technical services**	**4**	**509**	**89**	**24**	**21**	**47.3**	**–**
	PENDLETON, SC							
54	**Professional, scientific, & technical services**	**6**	**729**	**307**	**94**	**10**	**42.2**	**12.8**
	PICKENS, SC							
54	**Professional, scientific, & technical services**	**27**	**8 582**	**2 619**	**577**	**100**	**72.5**	**18.5**
541	Professional, scientific, & technical services	27	8 582	2 619	577	100	72.5	18.5
5411	Legal services	12	3 575	1 233	286	45	48.1	31.0
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	3 789	1 024	204	33	100.0	–
	PORT ROYAL, SC							
54	**Professional, scientific, & technical services**	**7**	**2 350**	**920**	**225**	**43**	**78.6**	**–**
541	Professional, scientific, & technical services	7	2 350	920	225	43	78.6	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROCK HILL, SC							
54	**Professional, scientific, & technical services**	**144**	**50 562**	**20 567**	**4 936**	**721**	**36.6**	**19.6**
541	Professional, scientific, & technical services	144	50 562	20 567	4 936	721	36.6	19.6
5411	Legal services	55	21 586	8 194	1 721	262	32.9	9.4
54111	Offices of lawyers	54	D	D	D	e	D	D
541110	Offices of lawyers	54	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	54	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	8 716	3 630	1 145	197	45.2	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	8 716	3 630	1 145	197	45.2	8.1
541211	Offices of certified public accountants	18	4 565	1 940	510	84	58.0	14.6
541213	Tax return preparation services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	11 079	5 356	1 241	135	28.1	53.0
54133	Engineering services	10	9 536	4 489	1 024	103	29.7	61.5
541330	Engineering services	10	9 536	4 489	1 024	103	29.7	61.5
5414	Specialized design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	10	3 619	1 748	556	47	64.1	22.1
54151	Computer systems design & related services	10	3 619	1 748	556	47	64.1	22.1
	SALUDA, SC							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
	SENECA, SC							
54	**Professional, scientific, & technical services**	**43**	**25 339**	**6 280**	**1 363**	**232**	**73.7**	**.3**
541	Professional, scientific, & technical services	43	25 339	6 280	1 363	232	73.7	.3
5411	Legal services	10	2 798	1 200	271	40	22.3	–
54111	Offices of lawyers	10	2 798	1 200	271	40	22.3	–
541110	Offices of lawyers	10	2 798	1 200	271	40	22.3	–
5411101	Offices of lawyers (except legal aid societies)	10	2 798	1 200	271	40	22.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 102	1 269	304	64	60.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 102	1 269	304	64	60.5	–
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
54186	Direct mail advertising	1	D	D	D	b	D	D
541860	Direct mail advertising	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
	SIMPSONVILLE, SC							
54	**Professional, scientific, & technical services**	**16**	**2 828**	**830**	**192**	**54**	**92.0**	**5.5**
541	Professional, scientific, & technical services	16	2 828	830	192	54	92.0	5.5
	SPARTANBURG, SC							
54	**Professional, scientific, & technical services**	**197**	**121 532**	**43 598**	**9 980**	**1 296**	**22.0**	**1.9**
541	Professional, scientific, & technical services	197	121 532	43 598	9 980	1 296	22.0	1.9
5411	Legal services	111	49 288	19 723	4 320	513	32.4	1.8
54111	Offices of lawyers	107	D	D	D	f	D	D
541110	Offices of lawyers	107	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	107	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	D	D	D	e	D	D
541211	Offices of certified public accountants	21	D	D	D	c	D	D
541213	Tax return preparation services	4	1 621	523	243	159	12.0	–
5413	Architectural, engineering, & related services	23	33 694	10 115	2 212	218	11.7	3.5
54131	Architectural services	6	D	D	D	b	D	D
541310	Architectural services	6	D	D	D	b	D	D
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5415	Computer systems design & related services	6	D	D	D	c	D	D
54151	Computer systems design & related services	6	D	D	D	c	D	D
541512	Computer systems design services	2	D	D	D	c	D	D
5415121	Computer systems integrators	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	SPRINGDALE, SC							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SUMMERVILLE, SC *							
54	**Professional, scientific, & technical services**	**53**	**21 706**	**8 651**	**2 100**	**390**	**28.3**	**31.8**
541	Professional, scientific, & technical services	53	21 706	8 651	2 100	390	28.3	31.8
5411	Legal services	16	4 753	1 849	415	64	51.0	18.0
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	7 028	2 735	683	168	16.3	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	7 028	2 735	683	168	16.3	10.0
541211	Offices of certified public accountants	8	D	D	D	b	D	D
541213	Tax return preparation services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	4 014	1 879	437	53	43.1	18.3
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
	SUMMERVILLE, SC (BERKELEY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**204**	**63**	**12**	**7**	**100.0**	**–**
	SUMMERVILLE, SC (DORCHESTER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**49**	**21 502**	**8 588**	**2 088**	**383**	**27.6**	**32.1**
541	Professional, scientific, & technical services	49	21 502	8 588	2 088	383	27.6	32.1
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	c	D	D
541211	Offices of certified public accountants	8	D	D	D	b	D	D
541213	Tax return preparation services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	4 014	1 879	437	53	43.1	18.3
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
	SUMTER, SC							
54	**Professional, scientific, & technical services**	**101**	**26 604**	**8 283**	**1 813**	**423**	**47.3**	**14.8**
541	Professional, scientific, & technical services	101	26 604	8 283	1 813	423	47.3	14.8
5411	Legal services	44	D	D	D	c	D	D
54111	Offices of lawyers	43	D	D	D	c	D	D
541110	Offices of lawyers	43	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	5 859	1 939	446	129	53.1	21.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	5 859	1 939	446	129	53.1	21.0
541211	Offices of certified public accountants	15	3 892	1 011	217	55	64.9	5.1
541219	Other accounting services	5	1 516	808	189	23	33.2	66.8
5413	Architectural, engineering, & related services	16	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
	SURFSIDE BEACH, SC							
54	**Professional, scientific, & technical services**	**32**	**8 981**	**3 668**	**837**	**144**	**42.0**	**7.2**
541	Professional, scientific, & technical services	32	8 981	3 668	837	144	42.0	7.2
5411	Legal services	14	5 951	2 134	469	81	39.9	10.9
54111	Offices of lawyers	14	5 951	2 134	469	81	39.9	10.9
541110	Offices of lawyers	14	5 951	2 134	469	81	39.9	10.9
5411101	Offices of lawyers (except legal aid societies)	14	5 951	2 134	469	81	39.9	10.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 622	679	150	26	76.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 622	679	150	26	76.6	–
	TEGA CAY, SC							
54	**Professional, scientific, & technical services**	**7**	**1 307**	**226**	**79**	**28**	**33.1**	**66.9**
541	Professional, scientific, & technical services	7	1 307	226	79	28	33.1	66.9
	TRAVELERS REST, SC							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
	UNION, SC							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	884	302	68	17	52.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	884	302	68	17	52.5	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WALHALLA, SC							
54	**Professional, scientific, & technical services**	**8**	**933**	**494**	**70**	**19**	**35.6**	**.5**
541	Professional, scientific, & technical services	8	933	494	70	19	35.6	.5
	WALTERBORO, SC							
54	**Professional, scientific, & technical services**	**48**	**17 035**	**4 156**	**1 031**	**226**	**35.2**	**7.9**
541	Professional, scientific, & technical services	48	17 035	4 156	1 031	226	35.2	7.9
5411	Legal services	21	5 106	1 751	438	92	48.9	11.7
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 856	1 004	242	77	72.1	15.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 856	1 004	242	77	72.1	15.6
541219	Other accounting services	6	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
	WEST COLUMBIA, SC							
54	**Professional, scientific, & technical services**	**68**	**33 784**	**15 172**	**3 078**	**487**	**55.9**	**8.1**
541	Professional, scientific, & technical services	68	33 784	15 172	3 078	487	55.9	8.1
5411	Legal services	16	5 937	3 007	482	85	25.0	1.1
54111	Offices of lawyers	16	5 937	3 007	482	85	25.0	1.1
541110	Offices of lawyers	16	5 937	3 007	482	85	25.0	1.1
5411101	Offices of lawyers (except legal aid societies)	16	5 937	3 007	482	85	25.0	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	5 693	2 468	635	94	22.7	40.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	5 693	2 468	635	94	22.7	40.0
541211	Offices of certified public accountants	8	5 293	2 359	586	58	20.3	39.8
5413	Architectural, engineering, & related services	19	15 525	6 758	1 275	176	71.2	2.6
54133	Engineering services	12	12 904	5 454	1 026	132	83.6	–
541330	Engineering services	12	12 904	5 454	1 026	132	83.6	–
5418	Advertising & related services	4	2 763	1 532	362	71	51.9	–
	WESTMINSTER, SC							
54	**Professional, scientific, & technical services**	**5**	**388**	**123**	**33**	**10**	**100.0**	**–**
	WILLIAMSTON, SC							
54	**Professional, scientific, & technical services**	**6**	**1 179**	**303**	**90**	**45**	**50.8**	**13.1**
541	Professional, scientific, & technical services	6	1 179	303	90	45	50.8	13.1
	WILLISTON, SC							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
	WINNSBORO, SC							
54	**Professional, scientific, & technical services**	**14**	**2 295**	**729**	**191**	**49**	**36.9**	**10.0**
541	Professional, scientific, & technical services	14	2 295	729	191	49	36.9	10.0
	WOODRUFF, SC							
54	**Professional, scientific, & technical services**	**4**	**519**	**197**	**46**	**8**	**100.0**	**–**
	YORK, SC							
54	**Professional, scientific, & technical services**	**8**	**2 233**	**971**	**220**	**34**	**78.2**	**–**
541	Professional, scientific, & technical services	8	2 233	971	220	34	78.2	–
	BALANCE OF ABBEVILLE COUNTY, SC							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF AIKEN COUNTY, SC							
54	**Professional, scientific, & technical services**	**35**	**8 566**	**2 863**	**737**	**141**	**55.5**	**1.9**
541	Professional, scientific, & technical services	35	8 566	2 863	737	141	55.5	1.9
5413	Architectural, engineering, & related services	15	5 900	1 942	487	78	52.1	.7
	BALANCE OF ALLENDALE COUNTY, SC							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ANDERSON COUNTY, SC							
54	**Professional, scientific, & technical services**	**57**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	57	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	BALANCE OF BARNWELL COUNTY, SC							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	BALANCE OF BEAUFORT COUNTY, SC							
54	**Professional, scientific, & technical services**	**77**	**30 587**	**9 817**	**2 169**	**291**	**51.6**	**4.9**
541	Professional, scientific, & technical services	77	30 587	9 817	2 169	291	51.6	4.9
5411	Legal services	8	D	D	D	b	D	D
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	D	D	D	c	D	D
54133	Engineering services	9	D	D	D	c	D	D
541330	Engineering services	9	D	D	D	c	D	D
5414	Specialized design services	5	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	13	3 424	1 186	386	28	30.5	29.5
5418	Advertising & related services	6	D	D	D	a	D	D
	BALANCE OF BERKELEY COUNTY, SC							
54	**Professional, scientific, & technical services**	**29**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	29	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	BALANCE OF CALHOUN COUNTY, SC							
54	**Professional, scientific, & technical services**	**16**	**2 033**	**477**	**105**	**24**	**83.1**	**1.4**
541	Professional, scientific, & technical services	16	2 033	477	105	24	83.1	1.4
	BALANCE OF CHARLESTON COUNTY, SC							
54	**Professional, scientific, & technical services**	**113**	**62 466**	**23 360**	**5 983**	**768**	**57.5**	**11.4**
541	Professional, scientific, & technical services	113	62 466	23 360	5 983	768	57.5	11.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	1 513	489	121	31	74.2	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	1 513	489	121	31	74.2	1.1
5413	Architectural, engineering, & related services	31	29 421	14 459	3 667	435	54.2	.3
54133	Engineering services	16	D	D	D	c	D	D
541330	Engineering services	16	D	D	D	c	D	D
54138	Testing laboratories	4	D	D	D	c	D	D
541380	Testing laboratories	4	D	D	D	c	D	D
5414	Specialized design services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	D	D	D	b	D	D
54161	Management consulting services	12	D	D	D	b	D	D
541611	Administrative management & general management consulting service	6	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	a	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5418903	Sign painting & lettering shop	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	BALANCE OF CHEROKEE COUNTY, SC							
54	**Professional, scientific, & technical services**	**6**	**2 257**	**1 556**	**263**	**30**	**5.8**	**4.0**
541	Professional, scientific, & technical services	6	2 257	1 556	263	30	5.8	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CHESTER COUNTY, SC							
54	**Professional, scientific, & technical services**	**6**	**1 018**	**315**	**84**	**19**	**63.8**	**–**
541	Professional, scientific, & technical services	6	1 018	315	84	19	63.8	–
	BALANCE OF CHESTERFIELD COUNTY, SC							
54	**Professional, scientific, & technical services**	**14**	**1 387**	**321**	**80**	**25**	**69.4**	**–**
541	Professional, scientific, & technical services	14	1 387	321	80	25	69.4	–
	BALANCE OF CLARENDON COUNTY, SC							
54	**Professional, scientific, & technical services**	**6**	**643**	**188**	**47**	**9**	**23.8**	**16.8**
	BALANCE OF COLLETON COUNTY, SC							
54	**Professional, scientific, & technical services**	**9**	**1 170**	**271**	**26**	**19**	**96.2**	**3.8**
541	Professional, scientific, & technical services	9	1 170	271	26	19	96.2	3.8
	BALANCE OF DARLINGTON COUNTY, SC							
54	**Professional, scientific, & technical services**	**24**	**5 534**	**1 409**	**278**	**68**	**78.1**	**1.8**
541	Professional, scientific, & technical services	24	5 534	1 409	278	68	78.1	1.8
	BALANCE OF DILLON COUNTY, SC							
54	**Professional, scientific, & technical services**	**8**	**1 880**	**588**	**148**	**45**	**24.7**	**–**
541	Professional, scientific, & technical services	8	1 880	588	148	45	24.7	–
	BALANCE OF DORCHESTER COUNTY, SC							
54	**Professional, scientific, & technical services**	**32**	**6 119**	**2 528**	**503**	**103**	**42.6**	**9.4**
541	Professional, scientific, & technical services	32	6 119	2 528	503	103	42.6	9.4
5413	Architectural, engineering, & related services	10	3 201	1 389	258	51	43.7	8.6
	BALANCE OF EDGEFIELD COUNTY, SC							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FAIRFIELD COUNTY, SC							
54	**Professional, scientific, & technical services**	**7**	**1 127**	**486**	**104**	**20**	**20.9**	**10.9**
541	Professional, scientific, & technical services	7	1 127	486	104	20	20.9	10.9
	BALANCE OF FLORENCE COUNTY, SC							
54	**Professional, scientific, & technical services**	**37**	**10 681**	**3 819**	**817**	**137**	**33.3**	**4.3**
541	Professional, scientific, & technical services	37	10 681	3 819	817	137	33.3	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	BALANCE OF GEORGETOWN COUNTY, SC							
54	**Professional, scientific, & technical services**	**63**	**32 162**	**11 649**	**2 555**	**235**	**31.7**	**2.1**
541	Professional, scientific, & technical services	63	32 162	11 649	2 555	235	31.7	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5414	Specialized design services	5	D	D	D	b	D	D
54141	Interior design services	5	D	D	D	b	D	D
541410	Interior design services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	D	D	D	b	D	D
54161	Management consulting services	10	D	D	D	b	D	D
541613	Marketing consulting services	3	D	D	D	a	D	D
5418	Advertising & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF GREENVILLE COUNTY, SC							
54	**Professional, scientific, & technical services**	**331**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	331	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	55	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	55	D	D	D	f	D	D
541219	Other accounting services	26	D	D	D	c	D	D
5413	Architectural, engineering, & related services	63	D	D	D	e	D	D
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
54133	Engineering services	40	D	D	D	c	D	D
541330	Engineering services	40	D	D	D	c	D	D
5414	Specialized design services	17	D	D	D	b	D	D
54143	Graphic design services	12	1 683	376	71	22	76.6	9.6
541430	Graphic design services	12	1 683	376	71	22	76.6	9.6
5415	Computer systems design & related services	56	D	D	D	e	D	D
54151	Computer systems design & related services	56	D	D	D	e	D	D
541511	Custom computer programming services	27	D	D	D	c	D	D
541512	Computer systems design services	24	D	D	D	c	D	D
5415121	Computer systems integrators	8	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	88	D	D	D	e	D	D
54161	Management consulting services	68	D	D	D	c	D	D
541612	Human resources & executive search consulting services	19	D	D	D	b	D	D
5416122	Executive placement services	12	D	D	D	b	D	D
541613	Marketing consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	22	D	D	D	c	D	D
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	22	D	D	D	b	D	D
54192	Photographic services	17	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	BALANCE OF GREENWOOD COUNTY, SC							
54	**Professional, scientific, & technical services**	**22**	**13 634**	**5 458**	**1 301**	**179**	**17.1**	**.8**
541	Professional, scientific, & technical services	22	13 634	5 458	1 301	179	17.1	.8
5413	Architectural, engineering, & related services	5	D	D	D	c	D	D
54133	Engineering services	4	D	D	D	c	D	D
541330	Engineering services	4	D	D	D	c	D	D
	BALANCE OF HAMPTON COUNTY, SC							
54	**Professional, scientific, & technical services**	**11**	**1 699**	**506**	**120**	**30**	**53.9**	**6.2**
541	Professional, scientific, & technical services	11	1 699	506	120	30	53.9	6.2
	BALANCE OF HORRY COUNTY, SC							
54	**Professional, scientific, & technical services**	**92**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	92	D	D	D	e	D	D
5411	Legal services	17	D	D	D	c	D	D
54111	Offices of lawyers	15	D	D	D	c	D	D
541110	Offices of lawyers	15	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
54131	Architectural services	6	4 251	2 396	319	36	8.0	–
541310	Architectural services	6	4 251	2 396	319	36	8.0	–
5414	Specialized design services	5	D	D	D	a	D	D
5418	Advertising & related services	15	D	D	D	b	D	D
	BALANCE OF JASPER COUNTY, SC							
54	**Professional, scientific, & technical services**	**20**	**3 508**	**859**	**198**	**55**	**55.9**	**1.8**
541	Professional, scientific, & technical services	20	3 508	859	198	55	55.9	1.8
	BALANCE OF KERSHAW COUNTY, SC							
54	**Professional, scientific, & technical services**	**30**	**3 937**	**1 394**	**349**	**100**	**65.5**	**22.1**
541	Professional, scientific, & technical services	30	3 937	1 394	349	100	65.5	22.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 030	377	117	50	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 030	377	117	50	100.0	–
	BALANCE OF LANCASTER COUNTY, SC							
54	**Professional, scientific, & technical services**	**14**	**1 397**	**388**	**89**	**22**	**73.1**	**.4**
541	Professional, scientific, & technical services	14	1 397	388	89	22	73.1	.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LAURENS COUNTY, SC							
54	**Professional, scientific, & technical services**	**6**	**1 197**	**591**	**151**	**24**	**11.4**	**81.1**
541	Professional, scientific, & technical services	6	1 197	591	151	24	11.4	81.1
	BALANCE OF LEE COUNTY, SC							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LEXINGTON COUNTY, SC							
54	**Professional, scientific, & technical services**	**141**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	141	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	4 003	2 368	516	84	41.5	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	4 003	2 368	516	84	41.5	6.4
541219	Other accounting services	14	1 226	417	96	28	98.0	.6
5413	Architectural, engineering, & related services	33	D	D	D	c	D	D
5415	Computer systems design & related services	21	12 462	6 116	1 491	122	25.2	10.6
54151	Computer systems design & related services	21	12 462	6 116	1 491	122	25.2	10.6
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	37	D	D	D	c	D	D
54161	Management consulting services	26	D	D	D	c	D	D
54162	Environmental consulting services	7	D	D	D	b	D	D
541620	Environmental consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	BALANCE OF MCCORMICK COUNTY, SC							
54	**Professional, scientific, & technical services**	**5**	**324**	**224**	**22**	**12**	**95.1**	**4.9**
	BALANCE OF MARION COUNTY, SC							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MARLBORO COUNTY, SC							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF NEWBERRY COUNTY, SC							
54	**Professional, scientific, & technical services**	**12**	**4 054**	**489**	**76**	**74**	**23.3**	**–**
541	Professional, scientific, & technical services	12	4 054	489	76	74	23.3	–
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	BALANCE OF OCONEE COUNTY, SC							
54	**Professional, scientific, & technical services**	**21**	**2 375**	**827**	**158**	**38**	**72.1**	**13.3**
541	Professional, scientific, & technical services	21	2 375	827	158	38	72.1	13.3
	BALANCE OF ORANGEBURG COUNTY, SC							
54	**Professional, scientific, & technical services**	**28**	**5 500**	**2 449**	**616**	**120**	**52.0**	**15.1**
541	Professional, scientific, & technical services	28	5 500	2 449	616	120	52.0	15.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	1 847	583	174	68	64.3	27.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	1 847	583	174	68	64.3	27.8
541213	Tax return preparation services	10	918	270	92	55	87.3	1.7
	BALANCE OF PICKENS COUNTY, SC							
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF RICHLAND COUNTY, SC							
54	**Professional, scientific, & technical services**	**172**	**149 871**	**57 578**	**12 435**	**1 257**	**17.3**	**5.7**
541	Professional, scientific, & technical services	172	149 871	57 578	12 435	1 257	17.3	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	D	D	D	f	D	D
541213	Tax return preparation services	8	D	D	D	e	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	35	D	D	D	e	D	D
54133	Engineering services	22	D	D	D	c	D	D
541330	Engineering services	22	D	D	D	c	D	D
5415	Computer systems design & related services	21	D	D	D	c	D	D
54151	Computer systems design & related services	21	D	D	D	c	D	D
541511	Custom computer programming services	10	D	D	D	c	D	D
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	37	D	D	D	b	D	D
54161	Management consulting services	28	D	D	D	b	D	D
5418	Advertising & related services	17	D	D	D	b	D	D
54189	Other services related to advertising	7	6 794	1 657	303	45	12.7	1.7
541890	Other services related to advertising	7	6 794	1 657	303	45	12.7	1.7
5419	Other professional, scientific, & technical services	8	D	D	D	a	D	D
	BALANCE OF SALUDA COUNTY, SC							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SPARTANBURG COUNTY, SC							
54	**Professional, scientific, & technical services**	**128**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	128	D	D	D	g	D	D
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	D	D	D	c	D	D
541213	Tax return preparation services	14	D	D	D	c	D	D
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	D	D	D	f	D	D
54133	Engineering services	17	D	D	D	f	D	D
541330	Engineering services	17	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
5415	Computer systems design & related services	15	D	D	D	b	D	D
54151	Computer systems design & related services	15	D	D	D	b	D	D
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	19	D	D	D	b	D	D
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	13	D	D	D	b	D	D
54185	Display advertising	2	D	D	D	b	D	D
541850	Display advertising	2	D	D	D	b	D	D
5418502	Outdoor advertising services	2	D	D	D	b	D	D
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
	BALANCE OF SUMTER COUNTY, SC							
54	**Professional, scientific, & technical services**	**15**	**2 490**	**594**	**159**	**48**	**22.5**	**2.9**
541	Professional, scientific, & technical services	15	2 490	594	159	48	22.5	2.9
	BALANCE OF UNION COUNTY, SC							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WILLIAMSBURG COUNTY, SC							
54	**Professional, scientific, & technical services**	**8**	**5 135**	**825**	**222**	**51**	**5.7**	**5.6**
541	Professional, scientific, & technical services	8	5 135	825	222	51	5.7	5.6
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF YORK COUNTY, SC							
54	**Professional, scientific, & technical services**	**71**	**29 234**	**13 155**	**2 480**	**373**	**24.0**	**2.2**
541	Professional, scientific, & technical services	71	29 234	13 155	2 480	373	24.0	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	D	D	D	c	D	D
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5415	Computer systems design & related services	17	D	D	D	b	D	D
54151	Computer systems design & related services	17	D	D	D	b	D	D
541512	Computer systems design services	14	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

SOUTH CAROLINA

Andrews is in Georgetown and Williamsburg Counties.

Batesburg-Leesville is in Lexington and Saluda Counties; resulted from the merger of Batesburg (reported in the 1992 Economic Census) and Leesville (not populous enough for separate tabluation in the 1992 Economic Census) in January 1993.

Charleston is in Berkeley and Charleston Counties.

Clemson is in Anderson and Pickens Counties.

Columbia is in Lexington and Richland Counties.

Fountain Inn is in Greenville and Laurens Counties.

Goose Creek is in Berkeley and Charleston Counties.

Greer is in Greenville and Spartanburg Counties.

Honea Path is in Abbeville and Anderson Counties.

Irmo is in Lexington and Richland Counties.

North Augusta is in Aiken and Edgefield Counties.

North Charleston is in Berkeley, Charleston, and Dorchester Counties.

Summerville is in Berkeley, Charleston, and Dorchester Counties.

Appendix E. Metropolitan Areas

SOUTH CAROLINA

Augusta—Aiken, GA—SC MSA

- Columbia County, GA
- McDuffie County, GA
- Richmond County, GA
- Aiken County, SC
- Edgefield County, SC

Charleston—North Charleston, SC MSA

- Berkeley County, SC
- Charleston County, SC
- Dorchester County, SC

Charlotte—Gastonia—Rock Hill, NC—SC MSA

- Cabarrus County, NC
- Gaston County, NC
- Lincoln County, NC
- Mecklenburg County, NC
- Rowan County, NC

Charlotte—Gastonia—Rock Hill, NC—SC MSA—Con.

- Union County, NC
- York County, SC

Columbia, SC MSA

- Lexington County, SC
- Richland County, SC

Florence, SC MSA

- Florence County, SC

Greenville—Spartanburg—Anderson, SC MSA

- Anderson County, SC
- Cherokee County, SC
- Greenville County, SC
- Pickens County, SC
- Spartanburg County, SC

Myrtle Beach, SC MSA

- Horry County, SC

Sumter, SC MSA

- Sumter County, SC

U.S. Census Bureau, 1997 Economic Census

South Dakota

1997

Issued July 1999

EC97S54A-SD

1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

U S C E N S U S B U R E A U

Helping You Make Informed Decisions

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ECONOMIC CENSUS 1997

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTH DAKOTA							
54	**Professional, scientific, & technical services**	**1 282**	**450 444**	**161 719**	**37 083**	**6 228**	**28.9**	**7.3**
541	Professional, scientific, & technical services	1 282	450 444	161 719	37 083	6 228	28.9	7.3
5411	Legal services	476	144 399	41 800	9 583	1 673	35.8	2.5
54111	Offices of lawyers	425	133 801	37 706	8 632	1 481	34.8	2.5
541110	Offices of lawyers	425	133 801	37 706	8 632	1 481	34.8	2.5
5411101	Offices of lawyers (except legal aid societies)	425	133 801	37 706	8 632	1 481	34.8	2.5
54119	Other legal services	51	10 598	4 094	951	192	48.6	3.4
541191	Title abstract & settlement offices	49	D	D	D	c	D	D
541199	All other legal services	2	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	248	70 078	26 499	7 004	1 419	28.2	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	248	70 078	26 499	7 004	1 419	28.2	5.8
541211	Offices of certified public accountants	124	53 028	19 515	5 082	831	24.7	3.2
541213	Tax return preparation services	46	4 854	1 436	582	259	49.3	.6
541214	Payroll services	5	1 020	621	125	27	–	43.7
541219	Other accounting services	73	11 176	4 927	1 215	302	38.2	16.8
5413	Architectural, engineering, & related services	163	79 701	34 219	7 307	1 050	39.9	2.4
54131	Architectural services	40	20 915	8 417	1 796	239	23.5	2.9
541310	Architectural services	40	20 915	8 417	1 796	239	23.5	2.9
54133	Engineering services	82	48 364	21 167	4 624	611	52.5	2.3
541330	Engineering services	82	48 364	21 167	4 624	611	52.5	2.3
54134	Drafting services	3	D	D	D	a	D	D
541340	Drafting services	3	D	D	D	a	D	D
54135	Building inspection services	3	221	32	7	9	D	–
541350	Building inspection services	3	221	32	7	9	D	–
54136	Geophysical surveying & mapping services	1	D	D	D	a	D	D
541360	Geophysical surveying & mapping services	1	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	20	2 690	1 317	286	70	40.4	.2
541370	Surveying & mapping (except geophysical) services	20	2 690	1 317	286	70	40.4	.2
54138	Testing laboratories	14	6 872	3 010	537	112	3.0	2.6
541380	Testing laboratories	14	6 872	3 010	537	112	3.0	2.6
5414	Specialized design services	30	6 402	1 322	256	76	44.1	.9
54141	Interior design services	12	2 219	281	51	22	81.3	–
541410	Interior design services	12	2 219	281	51	22	81.3	–
54142	Industrial design services	3	D	D	D	a	D	D
541420	Industrial design services	3	D	D	D	a	D	D
54143	Graphic design services	13	3 193	811	166	44	18.2	1.9
541430	Graphic design services	13	3 193	811	166	44	18.2	1.9
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5414302	Commercial art	3	D	D	D	a	D	D
54149	Other specialized design services	2	D	D	D	a	D	D
541490	Other specialized design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	79	65 242	29 470	6 646	878	9.8	18.4
54151	Computer systems design & related services	79	65 242	29 470	6 646	878	9.8	18.4
541511	Custom computer programming services	37	15 568	8 621	2 012	316	11.4	69.8
541512	Computer systems design services	34	48 271	20 523	4 591	555	8.2	2.3
5415121	Computer systems integrators	15	32 876	12 413	2 679	388	1.1	2.2
5415122	Computer systems consultants (except systems integrators)	19	15 395	8 110	1 912	167	23.4	2.4
541519	Other computer related services	8	1 403	326	43	7	45.6	.9
5416	Management, scientific, & technical consulting services	111	21 066	8 866	2 019	294	33.6	13.6
54161	Management consulting services	90	14 879	6 155	1 374	208	44.2	18.2
541611	Administrative management & general management consulting service	50	7 792	3 534	829	117	49.4	16.5
541612	Human resources & executive search consulting services	11	3 679	1 508	333	42	33.1	17.0
5416121	Actuarial consulting	1	D	D	D	a	D	D
5416122	Executive placement services	4	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	6	1 341	288	84	18	43.8	46.5
541613	Marketing consulting services	17	2 761	767	146	39	51.5	21.2
541614	Process, physical distribution, & logistics consulting services	7	239	141	10	3	13.4	41.8
541618	Other management consulting services	5	408	205	56	7	13.0	27.2
54162	Environmental consulting services	6	4 078	1 968	499	61	4.3	–
541620	Environmental consulting services	6	4 078	1 968	499	61	4.3	–
54169	Other scientific & technical consulting services	15	2 109	743	146	25	15.9	7.6
541690	Other scientific & technical consulting services	15	2 109	743	146	25	15.9	7.6
5417	Scientific research & development services	10	4 213	2 341	612	51	.5	1.1
54171	R&D in the physical, engineering, & life sciences	8	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	8	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences	6	D	D	D	b	D	D
5417102	Research & development in the life sciences	2	D	D	D	a	D	D
54172	Research & development in the social sciences & humanities	2	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	2	D	D	D	a	D	D

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTH DAKOTA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	83	36 441	11 277	2 372	374	15.5	3.0
54181	Advertising agencies	32	16 590	6 661	1 351	172	18.3	4.0
541810	Advertising agencies	32	16 590	6 661	1 351	172	18.3	4.0
54182	Public relations agencies	5	1 181	317	62	8	6.0	14.6
541820	Public relations agencies	5	1 181	317	62	8	6.0	14.6
54183	Media buying services	1	D	D	D	a	D	D
541830	Media buying services	1	D	D	D	a	D	D
54184	Media representatives	3	D	D	D	a	D	D
541840	Media representatives	3	D	D	D	a	D	D
5418401	Radio & television advertising representatives	1	D	D	D	a	D	D
5418402	Publishers' advertising representatives	2	D	D	D	a	D	D
54185	Display advertising	11	7 612	2 046	409	63	5.2	.7
541850	Display advertising	11	7 612	2 046	409	63	5.2	.7
5418501	Display advertising (except outdoor)	3	139	31	6	5	–	38.8
5418502	Outdoor advertising services	8	7 473	2 015	403	58	5.3	–
54186	Direct mail advertising	1	D	D	D	a	D	D
541860	Direct mail advertising	1	D	D	D	a	D	D
54187	Advertising material distribution services	4	523	41	5	6	43.0	–
541870	Advertising material distribution services	4	523	41	5	6	43.0	–
54189	Other services related to advertising	26	9 772	1 919	464	102	19.5	–
541890	Other services related to advertising	26	9 772	1 919	464	102	19.5	–
5418902	Advertising specialties goods distributor	12	D	D	D	b	D	D
5418903	Sign painting & lettering shop	12	2 044	457	111	32	31.2	–
5418909	All other advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	82	22 902	5 925	1 284	413	21.1	31.6
54191	Marketing research & public opinion polling	4	3 259	1 633	395	150	3.1	–
541910	Marketing research & public opinion polling	4	3 259	1 633	395	150	3.1	–
54192	Photographic services	70	18 149	4 011	826	243	20.1	39.9
541921	Photographic studios, portrait	61	11 372	2 052	386	175	25.2	11.2
541922	Commercial photography	9	6 777	1 959	440	68	11.5	88.2
54193	Translation & interpretation services	1	D	D	D	a	D	D
541930	Translation & interpretation services	1	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	7	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	7	D	D	D	a	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	SOUTH DAKOTA								
54	**Professional, scientific, & technical services**	**15**	**4 620**	**4 356**	**1 725**	**388**	**69**	**20.9**	**22.8**
541	Professional, scientific, & technical services	15	4 620	4 356	1 725	388	69	20.9	22.8
5411	Legal services	11	2 748	2 796	1 382	324	55	–	38.4
54111	Offices of lawyers	11	2 748	2 796	1 382	324	55	–	38.4
541110	Offices of lawyers	11	2 748	2 796	1 382	324	55	–	38.4
5411102	Legal aid societies & similar legal services	11	2 748	2 796	1 382	324	55	–	38.4
5417	Scientific research & development services	4	1 872	1 560	343	64	14	51.7	–
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	D	a	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	D	a	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	D	a	D	D
5417102	Research & development in the life sciences	2	D	D	D	D	a	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	D	a	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RAPID CITY, SD MSA							
54	**Professional, scientific, & technical services**	**207**	**91 034**	**30 649**	**7 290**	**1 119**	**27.9**	**8.6**
541	Professional, scientific, & technical services	207	91 034	30 649	7 290	1 119	27.9	8.6
5411	Legal services	66	32 946	8 727	2 066	317	39.1	1.4
54111	Offices of lawyers	63	30 579	7 967	1 904	290	34.7	1.5
541110	Offices of lawyers	63	30 579	7 967	1 904	290	34.7	1.5
5411101	Offices of lawyers (except legal aid societies)	63	30 579	7 967	1 904	290	34.7	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	11 644	4 598	1 246	248	27.8	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	11 644	4 598	1 246	248	27.8	2.2
541211	Offices of certified public accountants	15	9 660	3 950	1 036	156	21.3	1.9
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	40	18 509	8 400	1 897	254	25.9	1.3
54131	Architectural services	10	5 748	2 223	541	80	3.2	2.5
541310	Architectural services	10	5 748	2 223	541	80	3.2	2.5
54133	Engineering services	21	10 774	5 028	1 254	142	41.2	.5
541330	Engineering services	21	10 774	5 028	1 254	142	41.2	.5
5416	Management, scientific, & technical consulting services	13	3 858	1 567	395	55	23.5	5.1
5418	Advertising & related services	25	9 607	2 162	476	89	23.9	1.4
54189	Other services related to advertising	8	3 281	627	157	34	25.3	–
541890	Other services related to advertising	8	3 281	627	157	34	25.3	–
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	11	7 901	2 250	479	77	4.9	81.7
541921	Photographic studios, portrait	10	D	D	D	b	D	D
541922	Commercial photography	1	D	D	D	b	D	D
	SIOUX FALLS, SD MSA							
54	**Professional, scientific, & technical services**	**381**	**186 597**	**74 382**	**16 761**	**2 437**	**20.7**	**9.0**
541	Professional, scientific, & technical services	381	186 597	74 382	16 761	2 437	20.7	9.0
5411	Legal services	107	48 768	15 686	3 643	473	24.2	1.5
54111	Offices of lawyers	101	46 236	14 692	3 387	433	25.2	1.6
541110	Offices of lawyers	101	46 236	14 692	3 387	433	25.2	1.6
5411101	Offices of lawyers (except legal aid societies)	101	46 236	14 692	3 387	433	25.2	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	68	26 662	10 266	2 593	465	21.4	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	68	26 662	10 266	2 593	465	21.4	3.4
541211	Offices of certified public accountants	38	20 716	7 599	1 921	292	20.5	2.1
541213	Tax return preparation services	7	D	D	D	b	D	D
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	54	29 221	13 285	2 771	364	40.4	2.2
54131	Architectural services	18	12 063	5 188	1 039	130	19.1	3.0
541310	Architectural services	18	12 063	5 188	1 039	130	19.1	3.0
54133	Engineering services	24	13 400	6 714	1 430	168	66.2	1.1
541330	Engineering services	24	13 400	6 714	1 430	168	66.2	1.1
5414	Specialized design services	13	3 710	814	160	40	43.0	.3
54143	Graphic design services	5	1 791	506	100	21	9.9	.7
541430	Graphic design services	5	1 791	506	100	21	9.9	.7
5415	Computer systems design & related services	38	42 263	21 151	4 827	571	4.2	27.1
54151	Computer systems design & related services	38	42 263	21 151	4 827	571	4.2	27.1
541511	Custom computer programming services	19	D	D	D	e	D	D
541512	Computer systems design services	16	29 166	13 447	2 996	282	1.1	2.7
5415121	Computer systems integrators	9	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	42	8 787	3 600	759	112	32.3	18.1
54161	Management consulting services	35	7 359	3 021	623	94	36.1	20.4
5418	Advertising & related services	32	19 712	7 312	1 471	193	11.2	3.7
54181	Advertising agencies	14	11 623	5 345	1 048	124	14.9	2.6
541810	Advertising agencies	14	11 623	5 345	1 048	124	14.9	2.6
54189	Other services related to advertising	11	5 026	1 101	261	44	1.9	–
541890	Other services related to advertising	11	5 026	1 101	261	44	1.9	–
5419	Other professional, scientific, & technical services	24	D	D	D	c	D	D
54192	Photographic services	18	4 039	613	129	65	17.3	18.7
541921	Photographic studios, portrait	15	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE SOUTH DAKOTA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**694**	**172 813**	**56 688**	**13 032**	**2 672**	**38.2**	**4.8**
541	Professional, scientific, & technical services	694	172 813	56 688	13 032	2 672	38.2	4.8
5411	Legal services	303	62 685	17 387	3 874	883	43.0	3.9
54111	Offices of lawyers	261	56 986	15 047	3 341	758	42.6	3.7
541110	Offices of lawyers	261	56 986	15 047	3 341	758	42.6	3.7
5411101	Offices of lawyers (except legal aid societies)	261	56 986	15 047	3 341	758	42.6	3.7
54119	Other legal services	42	5 699	2 340	533	125	47.8	6.3
541191	Title abstract & settlement offices	42	5 699	2 340	533	125	47.8	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	146	31 772	11 635	3 165	706	34.1	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	146	31 772	11 635	3 165	706	34.1	9.0
541211	Offices of certified public accountants	71	22 652	7 966	2 125	383	30.1	4.7
541213	Tax return preparation services	36	2 925	745	306	117	66.0	–
541219	Other accounting services	39	6 195	2 924	734	206	33.8	29.2
5413	Architectural, engineering, & related services	69	31 971	12 534	2 639	432	47.6	3.2
54133	Engineering services	37	24 190	9 425	1 940	301	49.8	3.7
541330	Engineering services	37	24 190	9 425	1 940	301	49.8	3.7
54137	Surveying & mapping (except geophysical) services	13	1 702	907	198	46	27.7	.3
541370	Surveying & mapping (except geophysical) services	13	1 702	907	198	46	27.7	.3
5414	Specialized design services	11	D	D	D	a	D	D
5415	Computer systems design & related services	31	20 546	7 474	1 647	283	20.4	2.3
54151	Computer systems design & related services	31	20 546	7 474	1 647	283	20.4	2.3
541512	Computer systems design services	15	18 615	6 949	1 564	265	18.0	1.5
5415122	Computer systems consultants (except systems integrators)	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	56	8 421	3 699	865	127	39.6	12.8
54161	Management consulting services	46	6 568	2 813	669	98	47.2	16.4
5418	Advertising & related services	26	7 122	1 803	425	92	16.1	3.5
54189	Other services related to advertising	7	1 465	191	46	24	66.9	–
541890	Other services related to advertising	7	1 465	191	46	24	66.9	–
5419	Other professional, scientific, & technical services	46	D	D	D	c	D	D
54192	Photographic services	41	6 209	1 148	218	101	41.1	.6
541921	Photographic studios, portrait	36	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	RAPID CITY, SD MSA								
54	**Professional, scientific, & technical services**	**3**	**1 432**	**1 194**	**545**	**105**	**26**	**–**	**–**
541	Professional, scientific, & technical services	3	1 432	1 194	545	105	26	–	–
	SIOUX FALLS, SD MSA								
54	**Professional, scientific, & technical services**	**3**	**1 790**	**1 714**	**403**	**85**	**13**	**D**	**–**
541	Professional, scientific, & technical services	3	1 790	1 714	403	85	13	D	–
	AREA OUTSIDE SOUTH DAKOTA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**9**	**1 398**	**1 448**	**777**	**198**	**30**	**8.5**	**75.5**
541	Professional, scientific, & technical services	9	1 398	1 448	777	198	30	8.5	75.5

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AURORA COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**228**	**79**	**19**	**10**	**D**	**–**
	BEADLE COUNTY, SD							
54	**Professional, scientific, & technical services**	**25**	**5 999**	**1 592**	**372**	**85**	**61.3**	**.7**
541	Professional, scientific, & technical services	25	5 999	1 592	372	85	61.3	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 438	393	113	33	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 438	393	113	33	100.0	–
5413	Architectural, engineering, & related services	4	1 425	628	158	19	73.5	.5
	BENNETT COUNTY, SD							
54	**Professional, scientific, & technical services**	**4**	**123**	**21**	**9**	**5**	**78.9**	**21.1**
	BON HOMME COUNTY, SD							
54	**Professional, scientific, & technical services**	**5**	**5 223**	**691**	**145**	**22**	**85.5**	**14.5**
541	Professional, scientific, & technical services	5	5 223	691	145	22	85.5	14.5
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	BROOKINGS COUNTY, SD							
54	**Professional, scientific, & technical services**	**41**	**11 252**	**4 063**	**886**	**173**	**19.9**	**2.8**
541	Professional, scientific, & technical services	41	11 252	4 063	886	173	19.9	2.8
5411	Legal services	13	2 908	1 231	242	39	36.0	–
5413	Architectural, engineering, & related services	6	4 862	1 799	388	67	4.8	2.1
	BROWN COUNTY, SD							
54	**Professional, scientific, & technical services**	**72**	**22 378**	**7 992**	**1 917**	**374**	**33.9**	**8.1**
541	Professional, scientific, & technical services	72	22 378	7 992	1 917	374	33.9	8.1
5411	Legal services	28	8 579	2 273	493	88	42.6	2.1
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	8 098	3 385	942	206	13.9	19.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	8 098	3 385	942	206	13.9	19.9
541211	Offices of certified public accountants	6	3 633	1 056	320	50	11.9	3.4
541219	Other accounting services	8	4 113	2 237	567	141	13.2	36.1
5413	Architectural, engineering, & related services	7	3 372	1 673	333	45	47.5	–
	BRULE COUNTY, SD							
54	**Professional, scientific, & technical services**	**13**	**1 192**	**437**	**100**	**31**	**32.6**	**2.4**
541	Professional, scientific, & technical services	13	1 192	437	100	31	32.6	2.4
	BUTTE COUNTY, SD							
54	**Professional, scientific, & technical services**	**14**	**4 419**	**1 070**	**303**	**59**	**43.9**	**–**
541	Professional, scientific, & technical services	14	4 419	1 070	303	59	43.9	–
5411	Legal services	8	3 596	807	203	39	40.0	–
54111	Offices of lawyers	8	3 596	807	203	39	40.0	–
541110	Offices of lawyers	8	3 596	807	203	39	40.0	–
5411101	Offices of lawyers (except legal aid societies)	8	3 596	807	203	39	40.0	–
	CAMPBELL COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CHARLES MIX COUNTY, SD							
54	**Professional, scientific, & technical services**	**12**	**1 719**	**568**	**135**	**31**	**56.7**	**20.4**
541	Professional, scientific, & technical services	12	1 719	568	135	31	56.7	20.4
	CLARK COUNTY, SD							
54	**Professional, scientific, & technical services**	**4**	**280**	**84**	**18**	**7**	**78.9**	**–**
	CLAY COUNTY, SD							
54	**Professional, scientific, & technical services**	**12**	**1 558**	**328**	**84**	**31**	**66.8**	**15.1**
541	Professional, scientific, & technical services	12	1 558	328	84	31	66.8	15.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	CODINGTON COUNTY, SD							
54	**Professional, scientific, & technical services**	**53**	**13 717**	**6 408**	**1 600**	**261**	**37.7**	**6.3**
541	Professional, scientific, & technical services	53	13 717	6 408	1 600	261	37.7	6.3
5411	Legal services	23	4 609	1 327	283	63	34.6	8.2
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 248	919	260	47	71.8	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 248	919	260	47	71.8	6.4
5413	Architectural, engineering, & related services	4	1 415	736	169	22	52.7	–
	CORSON COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CUSTER COUNTY, SD							
54	**Professional, scientific, & technical services**	**17**	**1 556**	**575**	**129**	**33**	**31.4**	**11.4**
541	Professional, scientific, & technical services	17	1 556	575	129	33	31.4	11.4
	DAVISON COUNTY, SD							
54	**Professional, scientific, & technical services**	**33**	**21 265**	**6 926**	**1 455**	**294**	**14.1**	**.7**
541	Professional, scientific, & technical services	33	21 265	6 926	1 455	294	14.1	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 181	634	166	36	44.5	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 181	634	166	36	44.5	6.9
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	c	D	D
54151	Computer systems design & related services	1	D	D	D	c	D	D
541512	Computer systems design services	1	D	D	D	c	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	DAY COUNTY, SD							
54	**Professional, scientific, & technical services**	**5**	**1 207**	**434**	**88**	**17**	**48.0**	**–**
541	Professional, scientific, & technical services	5	1 207	434	88	17	48.0	–
	DEUEL COUNTY, SD							
54	**Professional, scientific, & technical services**	**4**	**674**	**231**	**64**	**18**	**86.2**	**13.8**
	DEWEY COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**425**	**118**	**24**	**9**	**100.0**	**–**
	DOUGLAS COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**304**	**36**	**5**	**2**	**D**	**–**
	EDMUNDS COUNTY, SD							
54	**Professional, scientific, & technical services**	**4**	**211**	**87**	**8**	**2**	**89.6**	**10.4**
	FALL RIVER COUNTY, SD							
54	**Professional, scientific, & technical services**	**11**	**1 247**	**280**	**67**	**27**	**85.5**	**4.9**
541	Professional, scientific, & technical services	11	1 247	280	67	27	85.5	4.9
	FAULK COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**194**	**85**	**23**	**6**	**56.2**	**43.8**
	GRANT COUNTY, SD							
54	**Professional, scientific, & technical services**	**12**	**1 567**	**565**	**124**	**37**	**71.2**	**–**
541	Professional, scientific, & technical services	12	1 567	565	124	37	71.2	–
	GREGORY COUNTY, SD							
54	**Professional, scientific, & technical services**	**6**	**1 498**	**300**	**73**	**20**	**15.6**	**–**
541	Professional, scientific, & technical services	6	1 498	300	73	20	15.6	–
	HAAKON COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**342**	**54**	**13**	**6**	**53.5**	**46.5**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HAMLIN COUNTY, SD							
54	**Professional, scientific, & technical services**	**5**	**276**	**86**	**15**	**4**	**43.1**	**29.7**
	HAND COUNTY, SD							
54	**Professional, scientific, & technical services**	**5**	**541**	**118**	**30**	**11**	**94.8**	**–**
	HANSON COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**146**	**34**	**5**	**3**	**–**	**24.7**
	HARDING COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HUGHES COUNTY, SD							
54	**Professional, scientific, & technical services**	**39**	**15 498**	**5 214**	**1 212**	**197**	**22.4**	**3.8**
541	Professional, scientific, & technical services	39	15 498	5 214	1 212	197	22.4	3.8
5411	Legal services	14	7 221	2 078	401	69	26.1	–
54111	Offices of lawyers	14	7 221	2 078	401	69	26.1	–
541110	Offices of lawyers	14	7 221	2 078	401	69	26.1	–
5411101	Offices of lawyers (except legal aid societies)	14	7 221	2 078	401	69	26.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 750	969	276	51	17.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 750	969	276	51	17.0	–
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	2 198	926	202	41	.5	26.9
	HUTCHINSON COUNTY, SD							
54	**Professional, scientific, & technical services**	**10**	**1 310**	**477**	**112**	**25**	**49.8**	**8.4**
541	Professional, scientific, & technical services	10	1 310	477	112	25	49.8	8.4
	HYDE COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	JERAULD COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**169**	**25**	**5**	**3**	**D**	**19.5**
	JONES COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	KINGSBURY COUNTY, SD							
54	**Professional, scientific, & technical services**	**4**	**741**	**227**	**40**	**12**	**11.9**	**–**
	LAKE COUNTY, SD							
54	**Professional, scientific, & technical services**	**15**	**3 076**	**800**	**167**	**51**	**46.6**	**–**
541	Professional, scientific, & technical services	15	3 076	800	167	51	46.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 119	298	74	19	43.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 119	298	74	19	43.3	–
	LAWRENCE COUNTY, SD							
54	**Professional, scientific, & technical services**	**42**	**8 804**	**3 480**	**801**	**145**	**37.2**	**4.6**
541	Professional, scientific, & technical services	42	8 804	3 480	801	145	37.2	4.6
5411	Legal services	12	2 951	1 187	279	38	30.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 618	565	152	36	15.4	16.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 618	565	152	36	15.4	16.3
5413	Architectural, engineering, & related services	7	2 532	1 171	242	49	57.9	–
	LINCOLN COUNTY, SD							
54	**Professional, scientific, & technical services**	**15**	**3 945**	**1 774**	**410**	**56**	**13.5**	**11.2**
541	Professional, scientific, & technical services	15	3 945	1 774	410	56	13.5	11.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 024	535	138	19	29.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 024	535	138	19	29.1	–
	LYMAN COUNTY, SD							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MCCOOK COUNTY, SD							
54	**Professional, scientific, & technical services**	**6**	**703**	**304**	**78**	**15**	**62.6**	**–**
	MCPHERSON COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**104**	**70**	**15**	**8**	**D**	**16.3**
	MARSHALL COUNTY, SD							
54	**Professional, scientific, & technical services**	**9**	**1 208**	**407**	**92**	**25**	**61.5**	**6.4**
541	Professional, scientific, & technical services	9	1 208	407	92	25	61.5	6.4
	MEADE COUNTY, SD							
54	**Professional, scientific, & technical services**	**21**	**4 865**	**1 124**	**259**	**57**	**44.4**	**.1**
541	Professional, scientific, & technical services	21	4 865	1 124	259	57	44.4	.1
5418	Advertising & related services	3	D	D	D	a	D	D
	MELLETTE COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MINER COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**325**	**112**	**28**	**9**	**D**	**–**
	MINNEHAHA COUNTY, SD							
54	**Professional, scientific, & technical services**	**366**	**182 652**	**72 608**	**16 351**	**2 381**	**20.8**	**9.0**
541	Professional, scientific, & technical services	366	182 652	72 608	16 351	2 381	20.8	9.0
5411	Legal services	100	46 501	14 628	3 410	444	24.9	1.4
54111	Offices of lawyers	96	D	D	D	e	D	D
541110	Offices of lawyers	96	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	96	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	63	25 638	9 731	2 455	446	21.1	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	63	25 638	9 731	2 455	446	21.1	3.6
541211	Offices of certified public accountants	36	D	D	D	e	D	D
541213	Tax return preparation services	6	D	D	D	b	D	D
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	52	D	D	D	e	D	D
54131	Architectural services	17	D	D	D	c	D	D
541310	Architectural services	17	D	D	D	c	D	D
54133	Engineering services	24	13 400	6 714	1 430	168	66.2	1.1
541330	Engineering services	24	13 400	6 714	1 430	168	66.2	1.1
5414	Specialized design services	13	3 710	814	160	40	43.0	.3
54143	Graphic design services	5	1 791	506	100	21	9.9	.7
541430	Graphic design services	5	1 791	506	100	21	9.9	.7
5415	Computer systems design & related services	38	42 263	21 151	4 827	571	4.2	27.1
54151	Computer systems design & related services	38	42 263	21 151	4 827	571	4.2	27.1
541511	Custom computer programming services	19	D	D	D	e	D	D
541512	Computer systems design services	16	29 166	13 447	2 996	282	1.1	2.7
5415121	Computer systems integrators	9	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	42	8 787	3 600	759	112	32.3	18.1
54161	Management consulting services	35	7 359	3 021	623	94	36.1	20.4
5418	Advertising & related services	32	19 712	7 312	1 471	193	11.2	3.7
54181	Advertising agencies	14	11 623	5 345	1 048	124	14.9	2.6
541810	Advertising agencies	14	11 623	5 345	1 048	124	14.9	2.6
54189	Other services related to advertising	11	5 026	1 101	261	44	1.9	–
541890	Other services related to advertising	11	5 026	1 101	261	44	1.9	–
5419	Other professional, scientific, & technical services	23	D	D	D	c	D	D
54192	Photographic services	17	D	D	D	b	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	MOODY COUNTY, SD							
54	**Professional, scientific, & technical services**	**7**	**3 319**	**1 224**	**311**	**54**	**13.9**	**–**
541	Professional, scientific, & technical services	7	3 319	1 224	311	54	13.9	–
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PENNINGTON COUNTY, SD							
54	**Professional, scientific, & technical services**	**207**	**91 034**	**30 649**	**7 290**	**1 119**	**27.9**	**8.6**
541	Professional, scientific, & technical services	207	91 034	30 649	7 290	1 119	27.9	8.6
5411	Legal services	66	32 946	8 727	2 066	317	39.1	1.4
54111	Offices of lawyers	63	30 579	7 967	1 904	290	34.7	1.5
541110	Offices of lawyers	63	30 579	7 967	1 904	290	34.7	1.5
5411101	Offices of lawyers (except legal aid societies)	63	30 579	7 967	1 904	290	34.7	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	11 644	4 598	1 246	248	27.8	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	11 644	4 598	1 246	248	27.8	2.2
541211	Offices of certified public accountants	15	9 660	3 950	1 036	156	21.3	1.9
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	40	18 509	8 400	1 897	254	25.9	1.3
54131	Architectural services	10	5 748	2 223	541	80	3.2	2.5
541310	Architectural services	10	5 748	2 223	541	80	3.2	2.5
54133	Engineering services	21	10 774	5 028	1 254	142	41.2	.5
541330	Engineering services	21	10 774	5 028	1 254	142	41.2	.5
5416	Management, scientific, & technical consulting services	13	3 858	1 567	395	55	23.5	5.1
5418	Advertising & related services	25	9 607	2 162	476	89	23.9	1.4
54189	Other services related to advertising	8	3 281	627	157	34	25.3	–
541890	Other services related to advertising	8	3 281	627	157	34	25.3	–
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	11	7 901	2 250	479	77	4.9	81.7
541921	Photographic studios, portrait	10	D	D	D	b	D	D
541922	Commercial photography	1	D	D	D	b	D	D
	PERKINS COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**303**	**115**	**26**	**10**	**D**	**–**
	POTTER COUNTY, SD							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	ROBERTS COUNTY, SD							
54	**Professional, scientific, & technical services**	**10**	**591**	**287**	**56**	**16**	**70.6**	**–**
	SANBORN COUNTY, SD							
54	**Professional, scientific, & technical services**	**6**	**625**	**167**	**28**	**10**	**39.7**	**21.8**
	SHANNON COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SPINK COUNTY, SD							
54	**Professional, scientific, & technical services**	**6**	**1 207**	**248**	**62**	**17**	**53.7**	**5.7**
541	Professional, scientific, & technical services	6	1 207	248	62	17	53.7	5.7
	STANLEY COUNTY, SD							
54	**Professional, scientific, & technical services**	**4**	**368**	**77**	**13**	**4**	**45.4**	**20.9**
	SULLY COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**252**	**58**	**12**	**2**	**D**	**–**
	TODD COUNTY, SD							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	TRIPP COUNTY, SD							
54	**Professional, scientific, & technical services**	**12**	**1 881**	**487**	**121**	**29**	**75.9**	**–**
541	Professional, scientific, & technical services	12	1 881	487	121	29	75.9	–
	TURNER COUNTY, SD							
54	**Professional, scientific, & technical services**	**10**	**1 239**	**284**	**55**	**22**	**29.9**	**3.6**
541	Professional, scientific, & technical services	10	1 239	284	55	22	29.9	3.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	UNION COUNTY, SD							
54	**Professional, scientific, & technical services**	**31**	**5 702**	**2 108**	**441**	**80**	**44.8**	**12.3**
541	Professional, scientific, & technical services	31	5 702	2 108	441	80	44.8	12.3
	WALWORTH COUNTY, SD							
54	**Professional, scientific, & technical services**	**10**	**3 413**	**1 071**	**270**	**63**	**21.9**	**–**
541	Professional, scientific, & technical services	10	3 413	1 071	270	63	21.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 974	744	200	40	8.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 974	744	200	40	8.4	–
	YANKTON COUNTY, SD							
54	**Professional, scientific, & technical services**	**41**	**12 922**	**4 666**	**1 053**	**203**	**45.0**	**1.7**
541	Professional, scientific, & technical services	41	12 922	4 666	1 053	203	45.0	1.7
5411	Legal services	15	3 201	882	251	47	47.4	–
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 863	1 223	278	55	17.7	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 863	1 223	278	55	17.7	1.4
5413	Architectural, engineering, & related services	8	4 663	1 842	361	66	72.2	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ABERDEEN, SD							
54	**Professional, scientific, & technical services**	**64**	**20 758**	**7 341**	**1 806**	**352**	**29.4**	**8.7**
541	Professional, scientific, & technical services	64	20 758	7 341	1 806	352	29.4	8.7
5411	Legal services	27	D	D	D	b	D	D
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	c	D	D
541211	Offices of certified public accountants	6	3 633	1 056	320	50	11.9	3.4
541219	Other accounting services	8	4 113	2 237	567	141	13.2	36.1
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BELLE FOURCHE, SD							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
5411	Legal services	8	3 596	807	203	39	40.0	–
54111	Offices of lawyers	8	3 596	807	203	39	40.0	–
541110	Offices of lawyers	8	3 596	807	203	39	40.0	–
5411101	Offices of lawyers (except legal aid societies)	8	3 596	807	203	39	40.0	–
	BRANDON, SD							
54	**Professional, scientific, & technical services**	**6**	**750**	**330**	**79**	**19**	**60.0**	**28.7**
	BROOKINGS, SD							
54	**Professional, scientific, & technical services**	**37**	**10 870**	**3 949**	**855**	**170**	**18.9**	**2.9**
541	Professional, scientific, & technical services	37	10 870	3 949	855	170	18.9	2.9
5411	Legal services	13	2 908	1 231	242	39	36.0	–
5413	Architectural, engineering, & related services	6	4 862	1 799	388	67	4.8	2.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CANTON, SD							
54	**Professional, scientific, & technical services**	**5**	**882**	**157**	**37**	**11**	**21.8**	**–**
541	Professional, scientific, & technical services	5	882	157	37	11	21.8	–
	DELL RAPIDS, SD							
54	**Professional, scientific, & technical services**	**6**	**1 134**	**492**	**122**	**19**	**16.6**	**–**
541	Professional, scientific, & technical services	6	1 134	492	122	19	16.6	–
	HOT SPRINGS, SD							
54	**Professional, scientific, & technical services**	**11**	**1 247**	**280**	**67**	**27**	**85.5**	**4.9**
541	Professional, scientific, & technical services	11	1 247	280	67	27	85.5	4.9
	HURON, SD							
54	**Professional, scientific, & technical services**	**24**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 438	393	113	33	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 438	393	113	33	100.0	–
5413	Architectural, engineering, & related services	4	1 425	628	158	19	73.5	.5
	LEAD, SD							
54	**Professional, scientific, & technical services**	**5**	**1 373**	**723**	**179**	**24**	**19.2**	**–**
541	Professional, scientific, & technical services	5	1 373	723	179	24	19.2	–
	MADISON, SD							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
	MILBANK, SD							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	MITCHELL, SD							
54	**Professional, scientific, & technical services**	**32**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	32	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 181	634	166	36	44.5	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 181	634	166	36	44.5	6.9
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	c	D	D
54151	Computer systems design & related services	1	D	D	D	c	D	D
541512	Computer systems design services	1	D	D	D	c	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	MOBRIDGE, SD							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 974	744	200	40	8.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 974	744	200	40	8.4	–
	PIERRE, SD							
54	**Professional, scientific, & technical services**	**37**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	37	D	D	D	c	D	D
5411	Legal services	14	7 221	2 078	401	69	26.1	–
54111	Offices of lawyers	14	7 221	2 078	401	69	26.1	–
541110	Offices of lawyers	14	7 221	2 078	401	69	26.1	–
5411101	Offices of lawyers (except legal aid societies)	14	7 221	2 078	401	69	26.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 750	969	276	51	17.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 750	969	276	51	17.0	–
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RAPID CITY, SD							
54	**Professional, scientific, & technical services**	**195**	**88 708**	**30 232**	**7 241**	**1 104**	**27.5**	**8.8**
541	Professional, scientific, & technical services	195	88 708	30 232	7 241	1 104	27.5	8.8
5411	Legal services	65	D	D	D	e	D	D
54111	Offices of lawyers	62	D	D	D	e	D	D
541110	Offices of lawyers	62	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	62	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	D	D	D	c	D	D
541211	Offices of certified public accountants	15	9 660	3 950	1 036	156	21.3	1.9
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	38	D	D	D	e	D	D
54131	Architectural services	10	5 748	2 223	541	80	3.2	2.5
541310	Architectural services	10	5 748	2 223	541	80	3.2	2.5
54133	Engineering services	19	D	D	D	c	D	D
541330	Engineering services	19	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	10	3 305	1 483	367	47	10.7	5.9
5418	Advertising & related services	23	D	D	D	b	D	D
54189	Other services related to advertising	8	3 281	627	157	34	25.3	–
541890	Other services related to advertising	8	3 281	627	157	34	25.3	–
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
541922	Commercial photography	1	D	D	D	b	D	D
	REDFIELD, SD							
54	**Professional, scientific, & technical services**	**6**	**1 207**	**248**	**62**	**17**	**53.7**	**5.7**
541	Professional, scientific, & technical services	6	1 207	248	62	17	53.7	5.7
	SIOUX FALLS, SD *							
54	**Professional, scientific, & technical services**	**343**	**181 055**	**72 559**	**16 318**	**2 341**	**20.2**	**8.8**
541	Professional, scientific, & technical services	343	181 055	72 559	16 318	2 341	20.2	8.8
5411	Legal services	97	47 253	15 328	3 564	452	24.6	1.3
54111	Offices of lawyers	93	D	D	D	e	D	D
541110	Offices of lawyers	93	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	93	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	61	26 061	9 985	2 523	448	21.0	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	61	26 061	9 985	2 523	448	21.0	3.5
541211	Offices of certified public accountants	36	20 294	7 369	1 869	283	20.6	2.2
541213	Tax return preparation services	6	D	D	D	b	D	D
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	52	28 805	13 028	2 714	355	39.7	2.2
54131	Architectural services	18	12 063	5 188	1 039	130	19.1	3.0
541310	Architectural services	18	12 063	5 188	1 039	130	19.1	3.0
54133	Engineering services	23	D	D	D	c	D	D
541330	Engineering services	23	D	D	D	c	D	D
5414	Specialized design services	11	D	D	D	b	D	D
54143	Graphic design services	5	1 791	506	100	21	9.9	.7
541430	Graphic design services	5	1 791	506	100	21	9.9	.7
5415	Computer systems design & related services	33	41 750	21 028	4 794	559	3.7	27.4
54151	Computer systems design & related services	33	41 750	21 028	4 794	559	3.7	27.4
541511	Custom computer programming services	15	D	D	D	e	D	D
541512	Computer systems design services	15	D	D	D	e	D	D
5415121	Computer systems integrators	8	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	37	7 250	2 928	585	93	31.0	13.6
54161	Management consulting services	31	D	D	D	b	D	D
5418	Advertising & related services	27	19 146	7 229	1 449	179	10.7	2.7
54181	Advertising agencies	12	D	D	D	c	D	D
541810	Advertising agencies	12	D	D	D	c	D	D
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	22	D	D	D	c	D	D
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	SIOUX FALLS, SD (LINCOLN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**2 559**	**1 464**	**334**	**34**	**11.1**	**14.2**
541	Professional, scientific, & technical services	5	2 559	1 464	334	34	11.1	14.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SIOUX FALLS, SD (MINNEHAHA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**338**	**178 496**	**71 095**	**15 984**	**2 307**	**20.4**	**8.7**
541	Professional, scientific, & technical services	338	178 496	71 095	15 984	2 307	20.4	8.7
5411	Legal services	95	D	D	D	e	D	D
54111	Offices of lawyers	91	D	D	D	e	D	D
541110	Offices of lawyers	91	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	91	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	59	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	59	D	D	D	e	D	D
541211	Offices of certified public accountants	34	D	D	D	e	D	D
541213	Tax return preparation services	6	D	D	D	b	D	D
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	51	D	D	D	e	D	D
54131	Architectural services	17	D	D	D	c	D	D
541310	Architectural services	17	D	D	D	c	D	D
54133	Engineering services	23	D	D	D	c	D	D
541330	Engineering services	23	D	D	D	c	D	D
5414	Specialized design services	11	D	D	D	b	D	D
54143	Graphic design services	5	1 791	506	100	21	9.9	.7
541430	Graphic design services	5	1 791	506	100	21	9.9	.7
5415	Computer systems design & related services	33	41 750	21 028	4 794	559	3.7	27.4
54151	Computer systems design & related services	33	41 750	21 028	4 794	559	3.7	27.4
541511	Custom computer programming services	15	D	D	D	e	D	D
541512	Computer systems design services	15	D	D	D	e	D	D
5415121	Computer systems integrators	8	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	37	7 250	2 928	585	93	31.0	13.6
54161	Management consulting services	31	D	D	D	b	D	D
5418	Advertising & related services	27	19 146	7 229	1 449	179	10.7	2.7
54181	Advertising agencies	12	D	D	D	c	D	D
541810	Advertising agencies	12	D	D	D	c	D	D
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	22	D	D	D	c	D	D
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	SPEARFISH, SD							
54	**Professional, scientific, & technical services**	**23**	**4 869**	**1 865**	**413**	**85**	**43.7**	**4.4**
541	Professional, scientific, & technical services	23	4 869	1 865	413	85	43.7	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	STURGIS, SD							
54	**Professional, scientific, & technical services**	**13**	**2 552**	**577**	**141**	**37**	**76.1**	**.2**
541	Professional, scientific, & technical services	13	2 552	577	141	37	76.1	.2
	VERMILLION, SD							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	WATERTOWN, SD							
54	**Professional, scientific, & technical services**	**52**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	52	D	D	D	e	D	D
5411	Legal services	23	4 609	1 327	283	63	34.6	8.2
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 248	919	260	47	71.8	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 248	919	260	47	71.8	6.4
5413	Architectural, engineering, & related services	4	1 415	736	169	22	52.7	–
	WINNER, SD							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	YANKTON, SD							
54	**Professional, scientific, & technical services**	**39**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	39	D	D	D	c	D	D
5411	Legal services	15	3 201	882	251	47	47.4	–
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 863	1 223	278	55	17.7	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 863	1 223	278	55	17.7	1.4
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	BALANCE OF AURORA COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**228**	**79**	**19**	**10**	**D**	**–**
	BALANCE OF BEADLE COUNTY, SD							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BENNETT COUNTY, SD							
54	**Professional, scientific, & technical services**	**4**	**123**	**21**	**9**	**5**	**78.9**	**21.1**
	BALANCE OF BON HOMME COUNTY, SD							
54	**Professional, scientific, & technical services**	**5**	**5 223**	**691**	**145**	**22**	**85.5**	**14.5**
541	Professional, scientific, & technical services	5	5 223	691	145	22	85.5	14.5
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	BALANCE OF BROOKINGS COUNTY, SD							
54	**Professional, scientific, & technical services**	**4**	**382**	**114**	**31**	**3**	**47.6**	**–**
	BALANCE OF BROWN COUNTY, SD							
54	**Professional, scientific, & technical services**	**8**	**1 620**	**651**	**111**	**22**	**91.3**	**–**
541	Professional, scientific, & technical services	8	1 620	651	111	22	91.3	–
	BALANCE OF BRULE COUNTY, SD							
54	**Professional, scientific, & technical services**	**13**	**1 192**	**437**	**100**	**31**	**32.6**	**2.4**
541	Professional, scientific, & technical services	13	1 192	437	100	31	32.6	2.4
	BALANCE OF BUTTE COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CAMPBELL COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CHARLES MIX COUNTY, SD							
54	**Professional, scientific, & technical services**	**12**	**1 719**	**568**	**135**	**31**	**56.7**	**20.4**
541	Professional, scientific, & technical services	12	1 719	568	135	31	56.7	20.4
	BALANCE OF CLARK COUNTY, SD							
54	**Professional, scientific, & technical services**	**4**	**280**	**84**	**18**	**7**	**78.9**	**–**
	BALANCE OF CLAY COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CODINGTON COUNTY, SD							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CORSON COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CUSTER COUNTY, SD							
54	**Professional, scientific, & technical services**	**17**	**1 556**	**575**	**129**	**33**	**31.4**	**11.4**
541	Professional, scientific, & technical services	17	1 556	575	129	33	31.4	11.4
	BALANCE OF DAVISON COUNTY, SD							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DAY COUNTY, SD							
54	**Professional, scientific, & technical services**	**5**	**1 207**	**434**	**88**	**17**	**48.0**	**–**
541	Professional, scientific, & technical services	5	1 207	434	88	17	48.0	–
	BALANCE OF DEUEL COUNTY, SD							
54	**Professional, scientific, & technical services**	**4**	**674**	**231**	**64**	**18**	**86.2**	**13.8**
	BALANCE OF DEWEY COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**425**	**118**	**24**	**9**	**100.0**	**–**
	BALANCE OF DOUGLAS COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**304**	**36**	**5**	**2**	**D**	**–**
	BALANCE OF EDMUNDS COUNTY, SD							
54	**Professional, scientific, & technical services**	**4**	**211**	**87**	**8**	**2**	**89.6**	**10.4**
	BALANCE OF FAULK COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**194**	**85**	**23**	**6**	**56.2**	**43.8**
	BALANCE OF GRANT COUNTY, SD							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GREGORY COUNTY, SD							
54	**Professional, scientific, & technical services**	**6**	**1 498**	**300**	**73**	**20**	**15.6**	**–**
541	Professional, scientific, & technical services	6	1 498	300	73	20	15.6	–
	BALANCE OF HAAKON COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**342**	**54**	**13**	**6**	**53.5**	**46.5**
	BALANCE OF HAMLIN COUNTY, SD							
54	**Professional, scientific, & technical services**	**5**	**276**	**86**	**15**	**4**	**43.1**	**29.7**
	BALANCE OF HAND COUNTY, SD							
54	**Professional, scientific, & technical services**	**5**	**541**	**118**	**30**	**11**	**94.8**	**–**
	BALANCE OF HANSON COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**146**	**34**	**5**	**3**	**–**	**24.7**
	BALANCE OF HARDING COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HUGHES COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	BALANCE OF HUTCHINSON COUNTY, SD							
54	**Professional, scientific, & technical services**	**10**	**1 310**	**477**	**112**	**25**	**49.8**	**8.4**
541	Professional, scientific, & technical services	10	1 310	477	112	25	49.8	8.4
	BALANCE OF HYDE COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF JERAULD COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**169**	**25**	**5**	**3**	**D**	**19.5**
	BALANCE OF JONES COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF KINGSBURY COUNTY, SD							
54	**Professional, scientific, & technical services**	**4**	**741**	**227**	**40**	**12**	**11.9**	**–**
	BALANCE OF LAKE COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LAWRENCE COUNTY, SD							
54	**Professional, scientific, & technical services**	**14**	**2 562**	**892**	**209**	**36**	**34.5**	**7.3**
541	Professional, scientific, & technical services	14	2 562	892	209	36	34.5	7.3
	BALANCE OF LINCOLN COUNTY, SD							
54	**Professional, scientific, & technical services**	**5**	**504**	**153**	**39**	**11**	**11.5**	**15.1**
	BALANCE OF LYMAN COUNTY, SD							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MCCOOK COUNTY, SD							
54	**Professional, scientific, & technical services**	**6**	**703**	**304**	**78**	**15**	**62.6**	**–**
	BALANCE OF MCPHERSON COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**104**	**70**	**15**	**8**	**D**	**16.3**
	BALANCE OF MARSHALL COUNTY, SD							
54	**Professional, scientific, & technical services**	**9**	**1 208**	**407**	**92**	**25**	**61.5**	**6.4**
541	Professional, scientific, & technical services	9	1 208	407	92	25	61.5	6.4
	BALANCE OF MEADE COUNTY, SD							
54	**Professional, scientific, & technical services**	**8**	**2 313**	**547**	**118**	**20**	**9.4**	**–**
541	Professional, scientific, & technical services	8	2 313	547	118	20	9.4	–
5418	Advertising & related services	2	D	D	D	a	D	D
	BALANCE OF MELLETTE COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MINER COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**325**	**112**	**28**	**9**	**D**	**–**
	BALANCE OF MINNEHAHA COUNTY, SD							
54	**Professional, scientific, & technical services**	**16**	**2 272**	**691**	**166**	**36**	**46.5**	**30.2**
541	Professional, scientific, & technical services	16	2 272	691	166	36	46.5	30.2
	BALANCE OF MOODY COUNTY, SD							
54	**Professional, scientific, & technical services**	**7**	**3 319**	**1 224**	**311**	**54**	**13.9**	**–**
541	Professional, scientific, & technical services	7	3 319	1 224	311	54	13.9	–
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	BALANCE OF PENNINGTON COUNTY, SD							
54	**Professional, scientific, & technical services**	**12**	**2 326**	**417**	**49**	**15**	**42.5**	**.7**
541	Professional, scientific, & technical services	12	2 326	417	49	15	42.5	.7
	BALANCE OF PERKINS COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**303**	**115**	**26**	**10**	**D**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF POTTER COUNTY, SD							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	BALANCE OF ROBERTS COUNTY, SD							
54	**Professional, scientific, & technical services**	**10**	**591**	**287**	**56**	**16**	**70.6**	**–**
	BALANCE OF SANBORN COUNTY, SD							
54	**Professional, scientific, & technical services**	**6**	**625**	**167**	**28**	**10**	**39.7**	**21.8**
	BALANCE OF SHANNON COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF STANLEY COUNTY, SD							
54	**Professional, scientific, & technical services**	**4**	**368**	**77**	**13**	**4**	**45.4**	**20.9**
	BALANCE OF SULLY COUNTY, SD							
54	**Professional, scientific, & technical services**	**3**	**252**	**58**	**12**	**2**	**D**	**–**
	BALANCE OF TODD COUNTY, SD							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF TRIPP COUNTY, SD							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF TURNER COUNTY, SD							
54	**Professional, scientific, & technical services**	**10**	**1 239**	**284**	**55**	**22**	**29.9**	**3.6**
541	Professional, scientific, & technical services	10	1 239	284	55	22	29.9	3.6
	BALANCE OF UNION COUNTY, SD							
54	**Professional, scientific, & technical services**	**31**	**5 702**	**2 108**	**441**	**80**	**44.8**	**12.3**
541	Professional, scientific, & technical services	31	5 702	2 108	441	80	44.8	12.3
	BALANCE OF WALWORTH COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF YANKTON COUNTY, SD							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

SOUTH DAKOTA

Sioux Falls is in Lincoln and Minnehaha Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E.
Metropolitan Areas

SOUTH DAKOTA

Rapid City, SD MSA

Pennington County, SD

Sioux Falls, SD MSA

Lincoln County, SD

Minnehaha County, SD

U.S. Census Bureau, 1997 Economic Census

Tennessee

1997

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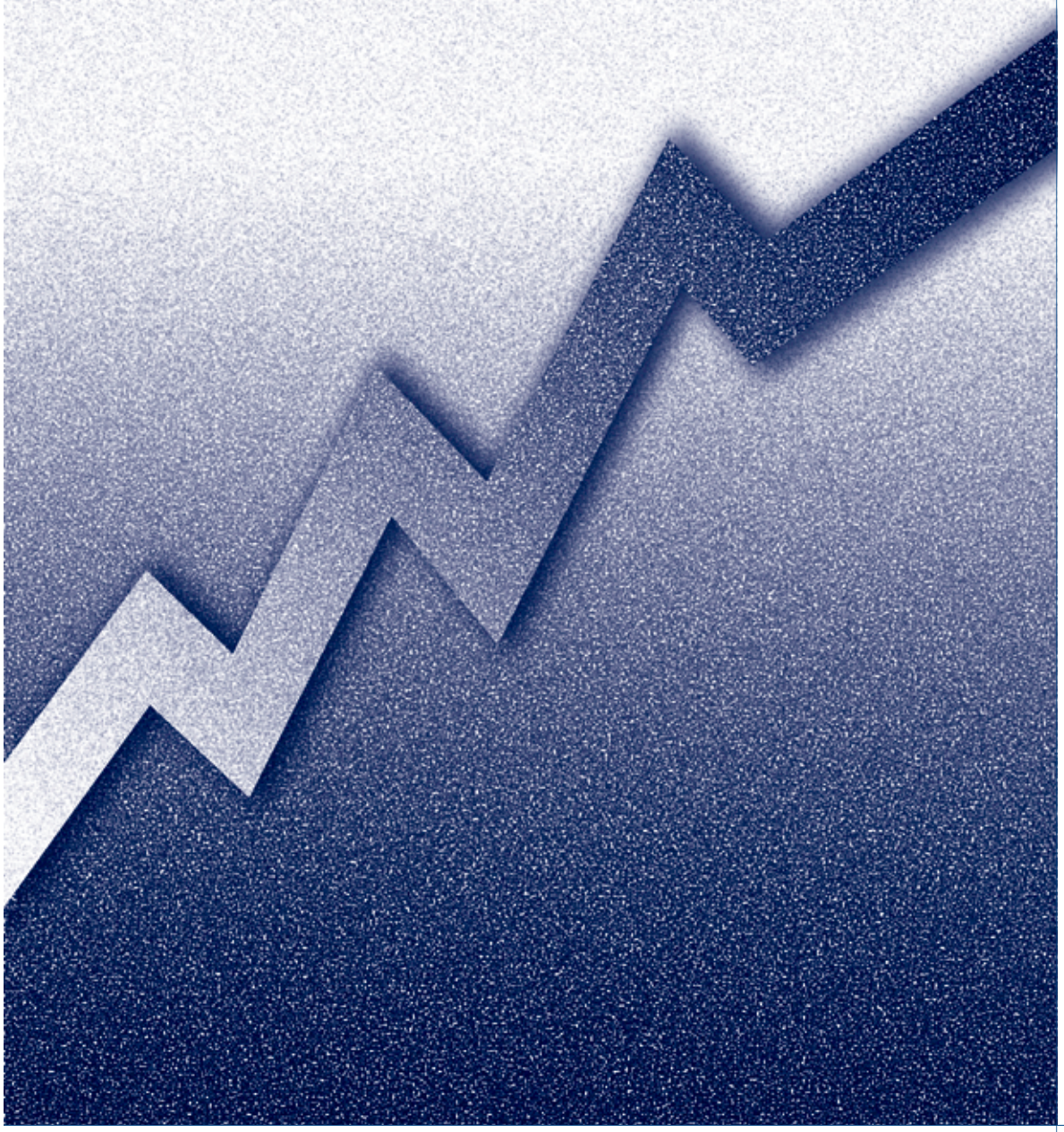
1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TENNESSEE							
54	**Professional, scientific, & technical services**	**8 812**	**6 911 779**	**2 686 615**	**612 722**	**72 225**	**21.4**	**6.2**
541	Professional, scientific, & technical services	8 812	6 911 779	2 686 615	612 722	72 225	21.4	6.2
5411	Legal services	2 593	1 313 122	447 474	96 568	12 572	27.9	5.6
54111	Offices of lawyers	2 457	1 257 337	426 321	91 880	11 873	28.5	5.3
541110	Offices of lawyers	2 457	1 257 337	426 321	91 880	11 873	28.5	5.3
5411101	Offices of lawyers (except legal aid societies)	2 457	1 257 337	426 321	91 880	11 873	28.5	5.3
54119	Other legal services	136	55 785	21 153	4 688	699	14.3	12.4
541191	Title abstract & settlement offices	120	50 236	19 626	4 328	645	15.2	12.0
541199	All other legal services	16	5 549	1 527	360	54	6.8	15.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 506	654 787	275 541	64 575	11 830	26.9	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 506	654 787	275 541	64 575	11 830	26.9	8.7
541211	Offices of certified public accountants	876	457 638	187 960	41 020	5 427	24.4	5.3
541213	Tax return preparation services	209	41 866	13 919	5 881	3 375	31.8	8.8
541214	Payroll services	41	56 850	32 533	7 973	1 397	26.1	28.5
541219	Other accounting services	380	98 433	41 129	9 701	1 631	36.9	12.5
5413	Architectural, engineering, & related services	1 463	1 721 443	759 041	167 735	17 174	15.6	3.8
54131	Architectural services	296	292 064	116 769	22 883	2 623	15.2	2.6
541310	Architectural services	296	292 064	116 769	22 883	2 623	15.2	2.6
54133	Engineering services	791	1 280 165	580 639	130 898	12 281	14.4	4.0
541330	Engineering services	791	1 280 165	580 639	130 898	12 281	14.4	4.0
54134	Drafting services	23	6 613	3 047	689	105	40.2	2.8
541340	Drafting services	23	6 613	3 047	689	105	40.2	2.8
54135	Building inspection services	26	3 298	1 096	169	55	54.9	5.3
541350	Building inspection services	26	3 298	1 096	169	55	54.9	5.3
54136	Geophysical surveying & mapping services	5	375	178	42	9	62.1	11.2
541360	Geophysical surveying & mapping services	5	375	178	42	9	62.1	11.2
54137	Surveying & mapping (except geophysical) services	237	53 196	22 979	5 070	1 088	46.2	4.6
541370	Surveying & mapping (except geophysical) services	237	53 196	22 979	5 070	1 088	46.2	4.6
54138	Testing laboratories	85	85 732	34 333	7 984	1 013	13.5	3.8
541380	Testing laboratories	85	85 732	34 333	7 984	1 013	13.5	3.8
5414	Specialized design services	357	192 546	47 775	10 786	1 556	36.6	5.7
54141	Interior design services	136	68 323	12 391	2 766	458	45.9	3.4
541410	Interior design services	136	68 323	12 391	2 766	458	45.9	3.4
54142	Industrial design services	17	22 903	9 442	2 632	261	8.6	–
541420	Industrial design services	17	22 903	9 442	2 632	261	8.6	–
54143	Graphic design services	200	100 660	25 825	5 357	825	36.3	8.5
541430	Graphic design services	200	100 660	25 825	5 357	825	36.3	8.5
5414301	Graphic design services (except commercial art & medical artists)	175	94 046	23 645	4 887	750	35.5	8.8
5414302	Commercial art	23	D	D	D	b	D	D
5414303	Medical artists	2	D	D	D	a	D	D
54149	Other specialized design services	4	660	117	31	12	100.0	–
541490	Other specialized design services	4	660	117	31	12	100.0	–
5415	Computer systems design & related services	654	810 806	305 900	74 844	6 827	21.2	10.8
54151	Computer systems design & related services	654	810 806	305 900	74 844	6 827	21.2	10.8
541511	Custom computer programming services	268	348 155	168 893	38 719	3 078	27.5	18.8
541512	Computer systems design services	295	241 067	85 796	20 521	2 113	28.2	6.5
5415121	Computer systems integrators	142	179 748	62 612	15 200	1 481	23.7	4.4
5415122	Computer systems consultants (except systems integrators)	153	61 319	23 184	5 321	632	41.5	12.7
541513	Computer facilities management services	25	D	D	D	g	D	D
541519	Other computer related services	66	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	1 048	742 454	304 300	68 622	7 447	26.5	11.6
54161	Management consulting services	803	603 990	255 391	57 925	6 166	24.0	12.0
541611	Administrative management & general management consulting service	382	325 260	146 827	34 239	2 937	16.3	15.3
541612	Human resources & executive search consulting services	173	97 243	46 051	10 062	1 289	32.8	9.5
5416121	Actuarial consulting	8	25 462	11 592	2 854	267	.9	–
5416122	Executive placement services	84	33 913	18 074	3 399	612	46.6	16.4
5416123	Human resources & personnel management consulting	81	37 868	16 385	3 809	410	41.8	9.8
541613	Marketing consulting services	146	79 146	23 372	4 757	957	58.0	10.3
541614	Process, physical distribution, & logistics consulting services	53	80 500	28 543	6 801	715	5.1	3.0
541618	Other management consulting services	49	21 841	10 598	2 066	268	45.6	14.3
54162	Environmental consulting services	111	99 560	34 347	8 178	898	32.3	7.6
541620	Environmental consulting services	111	99 560	34 347	8 178	898	32.3	7.6
54169	Other scientific & technical consulting services	134	38 904	14 562	2 519	383	50.5	14.0
541690	Other scientific & technical consulting services	134	38 904	14 562	2 519	383	50.5	14.0
5417	Scientific research & development services	73	D	D	D	i	D	D
54171	R&D in the physical, engineering, & life sciences	63	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	63	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	37	D	D	D	i	D	D
5417102	Research & development in the life sciences	26	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	10	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	10	D	D	D	b	D	D

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TENNESSEE—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	664	609 563	191 535	42 700	5 889	27.3	5.2
54181	Advertising agencies	215	184 973	78 177	17 022	1 711	26.3	2.5
541810	Advertising agencies	215	184 973	78 177	17 022	1 711	26.3	2.5
54182	Public relations agencies	84	52 263	19 210	4 030	529	61.0	3.3
541820	Public relations agencies	84	52 263	19 210	4 030	529	61.0	3.3
54183	Media buying services	24	10 770	6 539	1 447	117	5.0	8.3
541830	Media buying services	24	10 770	6 539	1 447	117	5.0	8.3
54184	Media representatives	31	80 630	28 048	6 423	691	6.1	9.7
541840	Media representatives	31	80 630	28 048	6 423	691	6.1	9.7
5418401	Radio & television advertising representatives	8	2 896	535	83	16	–	–
5418402	Publishers' advertising representatives	23	77 734	27 513	6 340	675	6.3	10.0
54185	Display advertising	61	93 509	18 187	4 603	1 066	21.5	2.5
541850	Display advertising	61	93 509	18 187	4 603	1 066	21.5	2.5
5418501	Display advertising (except outdoor)	14	16 720	3 378	787	671	11.4	–
5418502	Outdoor advertising services	47	76 789	14 809	3 816	395	23.7	3.1
54186	Direct mail advertising	51	70 065	17 913	4 153	769	36.3	10.2
541860	Direct mail advertising	51	70 065	17 913	4 153	769	36.3	10.2
54187	Advertising material distribution services	10	6 791	2 190	530	96	7.5	19.1
541870	Advertising material distribution services	10	6 791	2 190	530	96	7.5	19.1
54189	Other services related to advertising	188	110 562	21 271	4 492	910	31.0	5.2
541890	Other services related to advertising	188	110 562	21 271	4 492	910	31.0	5.2
5418901	Welcoming services	1	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	88	79 984	13 134	2 727	464	29.0	5.3
5418903	Sign painting & lettering shop	83	16 695	4 571	1 101	320	49.5	8.0
5418909	All other advertising	16	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	454	D	D	D	h	D	D
54191	Marketing research & public opinion polling	54	39 387	22 476	6 185	870	13.7	12.8
541910	Marketing research & public opinion polling	54	39 387	22 476	6 185	870	13.7	12.8
54192	Photographic services	354	131 132	45 061	9 758	2 163	31.1	3.9
541921	Photographic studios, portrait	308	118 518	41 147	8 982	2 018	30.4	3.9
541922	Commercial photography	46	12 614	3 914	776	145	38.1	3.8
54193	Translation & interpretation services	7	D	D	D	b	D	D
541930	Translation & interpretation services	7	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	39	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	39	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	TENNESSEE								
54	**Professional, scientific, & technical services**	**65**	**121 779**	**121 853**	**39 119**	**9 062**	**1 343**	**13.8**	**2.7**
541	Professional, scientific, & technical services	65	121 779	121 853	39 119	9 062	1 343	13.8	2.7
5411	Legal services	23	13 771	13 720	7 961	1 853	247	28.2	2.0
54111	Offices of lawyers	23	13 771	13 720	7 961	1 853	247	28.2	2.0
541110	Offices of lawyers	23	13 771	13 720	7 961	1 853	247	28.2	2.0
5411102	Legal aid societies & similar legal services	23	13 771	13 720	7 961	1 853	247	28.2	2.0
5417	Scientific research & development services	42	108 008	108 133	31 158	7 209	1 096	12.0	2.8
54171	R&D in the physical, engineering, & life sciences	26	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	26	D	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	6	D	D	D	D	b	D	D
5417102	Research & development in the life sciences	20	19 914	22 181	8 887	1 450	334	53.1	13.2
54172	Research & development in the social sciences & humanities	16	D	D	D	D	f	D	D
541720	R&D in the social sciences & humanities	16	D	D	D	D	f	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHATTANOOGA, TN–GA MSA							
54	**Professional, scientific, & technical services**	**776**	**425 194**	**170 655**	**37 835**	**4 980**	**27.7**	**8.2**
541	Professional, scientific, & technical services	776	425 194	170 655	37 835	4 980	27.7	8.2
5411	Legal services	230	142 170	56 122	11 623	1 554	28.8	5.5
54111	Offices of lawyers	214	132 935	51 903	10 575	1 386	30.7	3.6
541110	Offices of lawyers	214	132 935	51 903	10 575	1 386	30.7	3.6
5411101	Offices of lawyers (except legal aid societies)	214	132 935	51 903	10 575	1 386	30.7	3.6
54119	Other legal services	16	9 235	4 219	1 048	168	2.4	32.8
541191	Title abstract & settlement offices	16	9 235	4 219	1 048	168	2.4	32.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	122	62 118	25 140	6 200	1 103	22.6	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	122	62 118	25 140	6 200	1 103	22.6	5.8
541211	Offices of certified public accountants	73	48 413	19 531	4 526	590	21.2	3.6
541213	Tax return preparation services	13	4 129	1 331	625	338	32.9	9.5
541219	Other accounting services	36	9 576	4 278	1 049	175	25.6	15.3
5413	Architectural, engineering, & related services	147	72 949	33 552	7 435	941	34.6	10.4
54131	Architectural services	29	17 093	7 200	1 431	166	21.5	5.4
541310	Architectural services	29	17 093	7 200	1 431	166	21.5	5.4
54133	Engineering services	78	39 173	18 726	4 428	507	45.7	11.5
541330	Engineering services	78	39 173	18 726	4 428	507	45.7	11.5
54134	Drafting services	5	D	D	D	b	D	D
541340	Drafting services	5	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	19	4 638	2 259	487	100	30.7	7.9
541370	Surveying & mapping (except geophysical) services	19	4 638	2 259	487	100	30.7	7.9
54138	Testing laboratories	14	9 078	3 603	717	123	17.4	19.8
541380	Testing laboratories	14	9 078	3 603	717	123	17.4	19.8
5414	Specialized design services	20	8 574	1 798	391	82	46.9	.4
54141	Interior design services	7	D	D	D	b	D	D
541410	Interior design services	7	D	D	D	b	D	D
54143	Graphic design services	12	D	D	D	b	D	D
541430	Graphic design services	12	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	64	33 498	16 466	3 584	348	28.8	7.6
54151	Computer systems design & related services	64	33 498	16 466	3 584	348	28.8	7.6
541511	Custom computer programming services	33	21 780	12 629	2 779	229	11.3	7.8
541512	Computer systems design services	24	9 814	3 172	594	92	72.6	5.6
5416	Management, scientific, & technical consulting services	82	45 838	22 071	5 242	406	21.1	14.0
54161	Management consulting services	73	40 585	20 280	4 877	349	22.1	14.0
541611	Administrative management & general management consulting service	40	24 975	14 085	3 732	194	14.5	20.0
541612	Human resources & executive search consulting services	12	3 973	2 478	376	51	28.5	8.3
541618	Other management consulting services	6	2 977	1 014	224	23	53.8	–
54162	Environmental consulting services	5	4 586	1 493	357	55	1.2	15.8
541620	Environmental consulting services	5	4 586	1 493	357	55	1.2	15.8
5418	Advertising & related services	62	D	D	D	e	D	D
54181	Advertising agencies	22	18 319	5 862	1 193	140	16.1	3.9
541810	Advertising agencies	22	18 319	5 862	1 193	140	16.1	3.9
54185	Display advertising	8	9 171	2 310	518	65	5.7	16.6
541850	Display advertising	8	9 171	2 310	518	65	5.7	16.6
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54189	Other services related to advertising	18	8 948	1 143	278	60	60.9	21.3
541890	Other services related to advertising	18	8 948	1 143	278	60	60.9	21.3
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5418903	Sign painting & lettering shop	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	43	D	D	D	c	D	D
54192	Photographic services	35	D	D	D	c	D	D
541921	Photographic studios, portrait	30	D	D	D	c	D	D
	CLARKSVILLE–HOPKINSVILLE, TN–KY MSA							
54	**Professional, scientific, & technical services**	**199**	**66 301**	**19 958**	**4 795**	**1 076**	**50.3**	**7.7**
541	Professional, scientific, & technical services	199	66 301	19 958	4 795	1 076	50.3	7.7
5411	Legal services	79	26 164	5 892	1 248	292	57.8	6.7
54111	Offices of lawyers	77	D	D	D	e	D	D
541110	Offices of lawyers	77	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	77	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	9 211	3 740	1 015	333	65.9	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	9 211	3 740	1 015	333	65.9	2.0
541211	Offices of certified public accountants	13	5 360	2 225	505	82	75.5	–
541213	Tax return preparation services	10	2 195	891	350	205	25.3	–
541219	Other accounting services	15	1 656	624	160	46	88.7	11.3
5413	Architectural, engineering, & related services	27	13 007	4 926	1 186	174	42.2	9.3
5416	Management, scientific, & technical consulting services	14	3 769	1 424	367	66	56.4	30.7
5418	Advertising & related services	12	6 247	1 379	346	91	43.0	–
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	11	1 528	344	75	38	32.9	–
541921	Photographic studios, portrait	11	1 528	344	75	38	32.9	–

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JACKSON, TN MSA							
54	**Professional, scientific, & technical services**	**148**	**79 059**	**37 123**	**8 143**	**1 009**	**30.7**	**4.7**
541	Professional, scientific, & technical services	148	79 059	37 123	8 143	1 009	30.7	4.7
5411	Legal services	52	26 763	11 014	2 259	299	17.8	5.5
54111	Offices of lawyers	51	D	D	D	e	D	D
541110	Offices of lawyers	51	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	16 916	10 603	2 649	326	65.5	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	16 916	10 603	2 649	326	65.5	6.8
541211	Offices of certified public accountants	23	D	D	D	c	D	D
541213	Tax return preparation services	5	1 258	395	150	127	18.4	18.1
5413	Architectural, engineering, & related services	20	22 504	10 790	2 333	226	14.6	.6
54133	Engineering services	11	18 197	8 983	1 935	153	3.7	.7
541330	Engineering services	11	18 197	8 983	1 935	153	3.7	.7
54137	Surveying & mapping (except geophysical) services	4	1 835	873	199	37	30.3	–
541370	Surveying & mapping (except geophysical) services	4	1 835	873	199	37	30.3	–
5414	Specialized design services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	15	3 068	1 384	268	44	61.5	9.7
5418	Advertising & related services	10	3 886	951	176	37	60.0	11.4
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5418903	Sign painting & lettering shop	5	2 117	641	129	32	97.7	2.3
	JOHNSON CITY–KINGSPORT–BRISTOL, TN–VA MSA							
54	**Professional, scientific, & technical services**	**663**	**305 595**	**117 319**	**28 277**	**3 861**	**29.9**	**20.5**
541	Professional, scientific, & technical services	663	305 595	117 319	28 277	3 861	29.9	20.5
5411	Legal services	230	71 104	25 551	5 244	866	38.1	8.6
54111	Offices of lawyers	220	69 166	24 738	5 085	834	38.5	7.8
541110	Offices of lawyers	220	69 166	24 738	5 085	834	38.5	7.8
5411101	Offices of lawyers (except legal aid societies)	220	69 166	24 738	5 085	834	38.5	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	129	31 348	13 210	3 118	871	39.9	13.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	129	31 348	13 210	3 118	871	39.9	13.1
541211	Offices of certified public accountants	70	21 759	8 932	1 929	406	39.4	10.7
541213	Tax return preparation services	21	D	D	D	e	D	D
541219	Other accounting services	37	5 715	2 970	656	129	49.0	26.2
5413	Architectural, engineering, & related services	116	88 010	24 821	5 854	814	25.7	51.1
54131	Architectural services	20	7 567	2 729	683	104	44.6	9.3
541310	Architectural services	20	7 567	2 729	683	104	44.6	9.3
54133	Engineering services	52	72 312	18 878	4 429	527	19.2	60.5
541330	Engineering services	52	72 312	18 878	4 429	527	19.2	60.5
54137	Surveying & mapping (except geophysical) services	35	5 967	2 206	509	137	70.9	8.8
541370	Surveying & mapping (except geophysical) services	35	5 967	2 206	509	137	70.9	8.8
5414	Specialized design services	19	7 049	1 883	405	95	47.8	4.8
54141	Interior design services	9	4 712	669	147	38	59.6	–
541410	Interior design services	9	4 712	669	147	38	59.6	–
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	34	16 000	6 093	1 255	198	29.2	2.4
54151	Computer systems design & related services	34	16 000	6 093	1 255	198	29.2	2.4
541512	Computer systems design services	19	9 946	2 581	566	111	27.6	3.9
5415122	Computer systems consultants (except systems integrators)	10	5 859	1 637	345	64	20.8	6.3
5416	Management, scientific, & technical consulting services	54	45 864	30 679	9 329	483	14.9	8.7
54161	Management consulting services	39	39 697	28 462	8 870	440	12.1	10.1
541611	Administrative management & general management consulting service	16	D	D	D	e	D	D
541612	Human resources & executive search consulting services	11	3 820	1 929	374	46	64.3	1.6
54162	Environmental consulting services	5	3 987	1 148	324	29	21.5	–
541620	Environmental consulting services	5	3 987	1 148	324	29	21.5	–
5417	Scientific research & development services	6	8 603	4 053	602	76	26.2	18.4
5418	Advertising & related services	35	28 739	8 080	1 830	241	35.0	3.2
54189	Other services related to advertising	12	7 955	1 323	250	52	50.2	10.4
541890	Other services related to advertising	12	7 955	1 323	250	52	50.2	10.4
5418902	Advertising specialties goods distributor	6	7 256	1 147	215	43	51.5	9.5
5419	Other professional, scientific, & technical services	40	8 878	2 949	640	217	23.8	1.6
54192	Photographic services	37	8 227	2 687	576	210	23.2	1.7
541921	Photographic studios, portrait	34	7 441	2 632	564	205	15.1	1.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KNOXVILLE, TN MSA							
54	**Professional, scientific, & technical services**	**1 397**	**1 750 276**	**699 856**	**164 504**	**17 148**	**12.3**	**3.3**
541	Professional, scientific, & technical services	1 397	1 750 276	699 856	164 504	17 148	12.3	3.3
5411	Legal services	346	210 083	70 838	14 334	1 992	23.9	7.1
54111	Offices of lawyers	319	202 680	68 024	13 734	1 895	23.5	7.4
541110	Offices of lawyers	319	202 680	68 024	13 734	1 895	23.5	7.4
5411101	Offices of lawyers (except legal aid societies)	319	202 680	68 024	13 734	1 895	23.5	7.4
54119	Other legal services	27	7 403	2 814	600	97	34.9	.1
541191	Title abstract & settlement offices	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	233	81 438	37 967	8 872	1 538	27.9	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	233	81 438	37 967	8 872	1 538	27.9	4.3
541211	Offices of certified public accountants	143	55 135	26 882	5 958	779	29.4	2.9
541213	Tax return preparation services	20	D	D	D	e	D	D
541219	Other accounting services	62	D	D	D	e	D	D
5413	Architectural, engineering, & related services	324	479 787	193 455	44 095	4 218	12.5	4.8
54131	Architectural services	58	42 554	16 934	3 428	478	25.3	.9
541310	Architectural services	58	42 554	16 934	3 428	478	25.3	.9
54133	Engineering services	199	410 821	165 140	38 144	3 360	10.4	5.3
541330	Engineering services	199	410 821	165 140	38 144	3 360	10.4	5.3
54137	Surveying & mapping (except geophysical) services	41	9 539	3 742	909	177	46.8	6.1
541370	Surveying & mapping (except geophysical) services	41	9 539	3 742	909	177	46.8	6.1
54138	Testing laboratories	16	14 937	6 566	1 434	175	9.6	1.6
541380	Testing laboratories	16	14 937	6 566	1 434	175	9.6	1.6
5414	Specialized design services	38	D	D	D	c	D	D
54141	Interior design services	13	D	D	D	b	D	D
541410	Interior design services	13	D	D	D	b	D	D
54142	Industrial design services	2	D	D	D	b	D	D
541420	Industrial design services	2	D	D	D	b	D	D
54143	Graphic design services	23	D	D	D	b	D	D
541430	Graphic design services	23	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	22	D	D	D	b	D	D
5415	Computer systems design & related services	114	87 424	34 592	8 989	856	25.5	7.3
54151	Computer systems design & related services	114	87 424	34 592	8 989	856	25.5	7.3
541511	Custom computer programming services	40	23 343	10 358	2 596	267	18.8	13.6
541512	Computer systems design services	58	59 983	22 635	6 073	545	25.5	4.8
5415121	Computer systems integrators	29	51 521	19 033	5 257	473	16.1	5.2
5415122	Computer systems consultants (except systems integrators)	29	8 462	3 602	816	72	82.8	2.5
5416	Management, scientific, & technical consulting services	172	121 620	54 312	12 369	1 515	22.6	3.6
54161	Management consulting services	116	80 369	38 867	9 188	1 179	18.2	5.2
541611	Administrative management & general management consulting service	58	31 181	18 911	4 113	411	12.5	8.1
541612	Human resources & executive search consulting services	20	10 537	4 064	1 020	114	25.5	3.9
5416123	Human resources & personnel management consulting	10	8 614	3 290	844	71	19.5	–
541613	Marketing consulting services	19	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	13	24 615	11 034	2 972	249	6.5	1.7
541618	Other management consulting services	6	D	D	D	b	D	D
54162	Environmental consulting services	34	35 283	13 075	2 844	256	32.6	–
541620	Environmental consulting services	34	35 283	13 075	2 844	256	32.6	–
54169	Other scientific & technical consulting services	22	5 968	2 370	337	80	22.6	3.4
541690	Other scientific & technical consulting services	22	5 968	2 370	337	80	22.6	3.4
5417	Scientific research & development services	20	D	D	D	i	D	D
54171	R&D in the physical, engineering, & life sciences	19	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	19	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	14	D	D	D	i	D	D
5418	Advertising & related services	84	D	D	D	g	D	D
54181	Advertising agencies	32	30 221	13 745	3 301	228	16.8	1.3
541810	Advertising agencies	32	30 221	13 745	3 301	228	16.8	1.3
54182	Public relations agencies	10	D	D	D	c	D	D
541820	Public relations agencies	10	D	D	D	c	D	D
54184	Media representatives	3	D	D	D	c	D	D
541840	Media representatives	3	D	D	D	c	D	D
5418402	Publishers' advertising representatives	3	D	D	D	c	D	D
54185	Display advertising	6	D	D	D	f	D	D
541850	Display advertising	6	D	D	D	f	D	D
5418502	Outdoor advertising services	5	D	D	D	b	D	D
54189	Other services related to advertising	26	D	D	D	c	D	D
541890	Other services related to advertising	26	D	D	D	c	D	D
5418903	Sign painting & lettering shop	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	66	D	D	D	e	D	D
54192	Photographic services	51	D	D	D	e	D	D
541921	Photographic studios, portrait	46	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MEMPHIS, TN–AR–MS MSA							
54	**Professional, scientific, & technical services**	**1 864**	**1 555 674**	**583 098**	**129 333**	**16 144**	**23.4**	**6.0**
541	Professional, scientific, & technical services	1 864	1 555 674	583 098	129 333	16 144	23.4	6.0
5411	Legal services	541	319 872	115 173	25 587	2 851	26.9	4.3
54111	Offices of lawyers	518	305 107	110 468	24 480	2 695	27.5	4.5
541110	Offices of lawyers	518	305 107	110 468	24 480	2 695	27.5	4.5
5411101	Offices of lawyers (except legal aid societies)	518	305 107	110 468	24 480	2 695	27.5	4.5
54119	Other legal services	23	14 765	4 705	1 107	156	15.0	–
541191	Title abstract & settlement offices	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	297	170 097	64 745	15 385	2 872	21.9	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	297	170 097	64 745	15 385	2 872	21.9	6.8
541211	Offices of certified public accountants	175	132 774	48 632	11 160	1 355	19.4	2.9
541213	Tax return preparation services	28	7 692	2 881	1 259	893	18.0	9.0
541219	Other accounting services	83	15 997	6 208	1 341	270	45.4	18.8
5413	Architectural, engineering, & related services	262	274 234	120 833	24 765	2 774	16.8	3.1
54131	Architectural services	74	77 796	34 269	6 867	704	13.8	.7
541310	Architectural services	74	77 796	34 269	6 867	704	13.8	.7
54133	Engineering services	136	160 837	72 968	14 537	1 639	19.0	4.3
541330	Engineering services	136	160 837	72 968	14 537	1 639	19.0	4.3
54137	Surveying & mapping (except geophysical) services	17	3 238	1 301	268	66	39.7	–
541370	Surveying & mapping (except geophysical) services	17	3 238	1 301	268	66	39.7	–
54138	Testing laboratories	22	29 806	11 249	2 848	332	9.5	3.2
541380	Testing laboratories	22	29 806	11 249	2 848	332	9.5	3.2
5414	Specialized design services	75	49 300	11 436	2 527	369	53.3	2.3
54141	Interior design services	31	D	D	D	c	D	D
541410	Interior design services	31	D	D	D	c	D	D
54143	Graphic design services	41	29 395	6 997	1 652	208	50.1	1.0
541430	Graphic design services	41	29 395	6 997	1 652	208	50.1	1.0
5414301	Graphic design services (except commercial art & medical artists)	32	D	D	D	c	D	D
5415	Computer systems design & related services	176	303 869	106 630	24 869	2 592	17.8	7.3
54151	Computer systems design & related services	176	303 869	106 630	24 869	2 592	17.8	7.3
541511	Custom computer programming services	73	104 129	49 976	10 639	925	29.2	12.0
541512	Computer systems design services	71	64 172	25 685	5 744	550	33.8	6.0
5415121	Computer systems integrators	36	51 709	19 236	4 265	379	29.5	3.5
5415122	Computer systems consultants (except systems integrators)	35	12 463	6 449	1 479	171	51.5	16.2
541513	Computer facilities management services	13	D	D	D	g	D	D
541519	Other computer related services	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	256	177 761	76 823	14 102	1 998	31.5	14.0
54161	Management consulting services	202	139 846	62 981	11 043	1 657	34.0	11.8
541611	Administrative management & general management consulting service	90	71 127	32 773	5 061	596	24.0	11.7
541612	Human resources & executive search consulting services	47	26 980	13 088	2 817	396	34.6	14.1
5416122	Executive placement services	22	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	25	D	D	D	c	D	D
541613	Marketing consulting services	33	22 026	6 878	1 459	313	82.5	13.0
541614	Process, physical distribution, & logistics consulting services	16	13 650	6 954	1 330	290	1.4	7.0
541618	Other management consulting services	16	6 063	3 288	376	62	45.0	8.5
54162	Environmental consulting services	20	27 014	9 902	2 348	254	19.1	19.5
541620	Environmental consulting services	20	27 014	9 902	2 348	254	19.1	19.5
54169	Other scientific & technical consulting services	34	10 901	3 940	711	87	29.9	29.3
541690	Other scientific & technical consulting services	34	10 901	3 940	711	87	29.9	29.3
5418	Advertising & related services	155	196 726	57 146	13 967	1 748	25.2	3.8
54181	Advertising agencies	62	55 986	24 132	6 035	607	24.6	4.5
541810	Advertising agencies	62	55 986	24 132	6 035	607	24.6	4.5
54184	Media representatives	6	D	D	D	b	D	D
541840	Media representatives	6	D	D	D	b	D	D
5418402	Publishers' advertising representatives	4	D	D	D	b	D	D
54185	Display advertising	14	39 839	5 593	1 540	249	34.8	–
541850	Display advertising	14	39 839	5 593	1 540	249	34.8	–
5418502	Outdoor advertising services	11	D	D	D	c	D	D
54186	Direct mail advertising	15	38 135	9 350	2 311	347	34.3	3.0
541860	Direct mail advertising	15	38 135	9 350	2 311	347	34.3	3.0
54189	Other services related to advertising	41	D	D	D	e	D	D
541890	Other services related to advertising	41	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	24	26 567	4 261	846	154	19.4	3.2
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	92	D	D	D	f	D	D
54191	Marketing research & public opinion polling	18	D	D	D	e	D	D
541910	Marketing research & public opinion polling	18	D	D	D	e	D	D
54192	Photographic services	67	D	D	D	e	D	D
541921	Photographic studios, portrait	53	32 587	13 815	2 960	364	12.4	4.0
541922	Commercial photography	14	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	6	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NASHVILLE, TN MSA							
54	**Professional, scientific, & technical services**	**2 682**	**2 219 528**	**832 033**	**186 812**	**21 278**	**23.2**	**8.4**
541	Professional, scientific, & technical services	2 682	2 219 528	832 033	186 812	21 278	23.2	8.4
5411	Legal services	691	424 052	141 402	31 621	3 615	23.1	6.0
54111	Offices of lawyers	644	403 297	133 763	30 021	3 402	23.7	5.6
541110	Offices of lawyers	644	403 297	133 763	30 021	3 402	23.7	5.6
5411101	Offices of lawyers (except legal aid societies)	644	403 297	133 763	30 021	3 402	23.7	5.6
54119	Other legal services	47	20 755	7 639	1 600	213	10.4	13.5
541191	Title abstract & settlement offices	37	15 851	6 369	1 314	179	13.1	12.4
541199	All other legal services	10	4 904	1 270	286	34	1.8	17.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	406	238 910	103 622	22 804	3 779	20.8	10.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	406	238 910	103 622	22 804	3 779	20.8	10.4
541211	Offices of certified public accountants	240	161 384	68 521	13 827	1 664	19.0	7.1
541213	Tax return preparation services	36	8 520	2 998	1 206	689	20.3	6.6
541214	Payroll services	16	28 665	16 759	4 167	913	9.7	28.0
541219	Other accounting services	114	40 341	15 344	3 604	513	35.7	11.9
5413	Architectural, engineering, & related services	432	501 258	213 369	45 023	4 547	18.3	2.6
54131	Architectural services	106	143 149	54 121	10 204	1 117	10.6	3.5
541310	Architectural services	106	143 149	54 121	10 204	1 117	10.6	3.5
54133	Engineering services	245	315 431	140 807	30 670	2 806	21.4	2.2
541330	Engineering services	245	315 431	140 807	30 670	2 806	21.4	2.2
54137	Surveying & mapping (except geophysical) services	45	12 658	6 645	1 467	266	38.2	3.0
541370	Surveying & mapping (except geophysical) services	45	12 658	6 645	1 467	266	38.2	3.0
54138	Testing laboratories	20	27 789	11 145	2 543	303	11.3	1.0
541380	Testing laboratories	20	27 789	11 145	2 543	303	11.3	1.0
5414	Specialized design services	161	96 837	23 109	5 324	693	28.0	5.9
54141	Interior design services	50	31 983	5 375	1 347	158	33.5	1.5
541410	Interior design services	50	31 983	5 375	1 347	158	33.5	1.5
54142	Industrial design services	8	D	D	D	c	D	D
541420	Industrial design services	8	D	D	D	c	D	D
54143	Graphic design services	100	52 504	13 442	2 696	385	27.9	9.9
541430	Graphic design services	100	52 504	13 442	2 696	385	27.9	9.9
5414301	Graphic design services (except commercial art & medical artists)	85	48 653	11 934	2 374	339	24.8	10.2
5414302	Commercial art	15	3 851	1 508	322	46	66.8	7.0
5415	Computer systems design & related services	213	339 894	131 200	34 227	2 534	21.1	16.1
54151	Computer systems design & related services	213	339 894	131 200	34 227	2 534	21.1	16.1
541511	Custom computer programming services	88	181 053	87 325	21 308	1 499	29.6	26.0
541512	Computer systems design services	96	80 237	26 559	6 475	626	19.0	8.5
5415121	Computer systems integrators	44	50 714	16 941	4 266	417	14.3	5.6
5415122	Computer systems consultants (except systems integrators)	52	29 523	9 618	2 209	209	27.0	13.4
541513	Computer facilities management services	6	D	D	D	e	D	D
541519	Other computer related services	23	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	386	310 821	108 593	24 578	2 778	24.8	13.2
54161	Management consulting services	315	281 702	98 361	22 545	2 484	22.1	13.9
541611	Administrative management & general management consulting service	147	161 046	53 396	12 734	1 302	15.7	18.1
541612	Human resources & executive search consulting services	68	46 511	22 351	4 952	610	28.5	6.0
5416121	Actuarial consulting	7	D	D	D	e	D	D
5416122	Executive placement services	30	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	31	8 032	3 272	818	132	71.9	7.7
541613	Marketing consulting services	69	41 532	12 666	2 416	262	46.6	9.4
541614	Process, physical distribution, & logistics consulting services	15	25 129	6 735	1 645	207	6.0	3.3
541618	Other management consulting services	16	7 484	3 213	798	103	37.0	33.3
54162	Environmental consulting services	28	15 620	5 047	1 100	182	47.8	5.8
541620	Environmental consulting services	28	15 620	5 047	1 100	182	47.8	5.8
54169	Other scientific & technical consulting services	43	13 499	5 185	933	112	55.3	7.0
541690	Other scientific & technical consulting services	43	13 499	5 185	933	112	55.3	7.0
5417	Scientific research & development services	16	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	14	D	D	D	c	D	D
5417102	Research & development in the life sciences	9	D	D	D	c	D	D
5418	Advertising & related services	249	231 720	78 921	16 154	2 122	29.1	6.5
54181	Advertising agencies	75	74 353	32 197	6 044	626	33.9	1.4
541810	Advertising agencies	75	74 353	32 197	6 044	626	33.9	1.4
54182	Public relations agencies	53	31 073	12 321	2 396	298	63.4	2.5
541820	Public relations agencies	53	31 073	12 321	2 396	298	63.4	2.5
54184	Media representatives	15	40 667	14 075	3 315	404	6.4	12.1
541840	Media representatives	15	40 667	14 075	3 315	404	6.4	12.1
5418402	Publishers' advertising representatives	10	D	D	D	e	D	D
54185	Display advertising	16	15 359	2 989	750	91	12.9	3.2
541850	Display advertising	16	15 359	2 989	750	91	12.9	3.2
5418502	Outdoor advertising services	11	14 771	2 821	719	86	9.4	3.3
54186	Direct mail advertising	25	24 887	7 383	1 570	346	31.6	22.9
541860	Direct mail advertising	25	24 887	7 383	1 570	346	31.6	22.9
54189	Other services related to advertising	53	D	D	D	e	D	D
541890	Other services related to advertising	53	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	32	33 591	6 447	1 340	199	20.5	2.4
5418903	Sign painting & lettering shop	15	3 331	861	200	67	43.7	1.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NASHVILLE, TN MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	128	D	D	D	f	D	D
54191	Marketing research & public opinion polling	23	19 209	9 595	1 519	368	19.1	18.3
541910	Marketing research & public opinion polling	23	19 209	9 595	1 519	368	19.1	18.3
54192	Photographic services	90	D	D	D	f	D	D
541921	Photographic studios, portrait	73	D	D	D	e	D	D
541922	Commercial photography	17	4 322	1 098	243	36	54.2	–
54193	Translation & interpretation services	4	D	D	D	b	D	D
541930	Translation & interpretation services	4	D	D	D	b	D	D
	AREA OUTSIDE TENNESSEE METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 540**	**685 377**	**282 869**	**65 618**	**9 079**	**27.1**	**5.2**
541	Professional, scientific, & technical services	1 540	685 377	282 869	65 618	9 079	27.1	5.2
5411	Legal services	613	152 262	42 495	8 899	1 825	47.1	6.4
54111	Offices of lawyers	596	148 323	40 882	8 549	1 760	47.6	6.4
541110	Offices of lawyers	596	148 323	40 882	8 549	1 760	47.6	6.4
5411101	Offices of lawyers (except legal aid societies)	596	148 323	40 882	8 549	1 760	47.6	6.4
54119	Other legal services	17	3 939	1 613	350	65	29.5	7.8
541191	Title abstract & settlement offices	17	3 939	1 613	350	65	29.5	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	339	64 141	24 548	6 598	1 619	50.1	13.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	339	64 141	24 548	6 598	1 619	50.1	13.6
541211	Offices of certified public accountants	179	D	D	D	f	D	D
541213	Tax return preparation services	92	D	D	D	f	D	D
541219	Other accounting services	64	8 850	4 531	1 189	256	69.3	5.2
5413	Architectural, engineering, & related services	207	333 638	173 944	40 872	3 992	8.6	2.0
54133	Engineering services	91	310 703	165 322	39 080	3 561	5.2	1.8
541330	Engineering services	91	310 703	165 322	39 080	3 561	5.2	1.8
54137	Surveying & mapping (except geophysical) services	85	16 379	6 556	1 358	336	52.4	3.5
541370	Surveying & mapping (except geophysical) services	85	16 379	6 556	1 358	336	52.4	3.5
5414	Specialized design services	41	D	D	D	c	D	D
54141	Interior design services	23	D	D	D	b	D	D
541410	Interior design services	23	D	D	D	b	D	D
54143	Graphic design services	17	D	D	D	b	D	D
541430	Graphic design services	17	D	D	D	b	D	D
5415	Computer systems design & related services	59	32 361	11 701	2 118	326	39.1	6.0
54151	Computer systems design & related services	59	32 361	11 701	2 118	326	39.1	6.0
541511	Custom computer programming services	26	D	D	D	c	D	D
541512	Computer systems design services	28	16 850	4 880	1 007	191	46.6	6.0
5416	Management, scientific, & technical consulting services	99	43 880	13 410	3 398	406	44.0	9.7
54161	Management consulting services	61	24 568	8 302	1 892	211	27.6	13.8
541612	Human resources & executive search consulting services	15	5 317	2 163	532	71	50.7	38.6
5416122	Executive placement services	10	4 347	1 488	367	53	40.3	46.6
541614	Process, physical distribution, & logistics consulting services	4	D	D	D	b	D	D
54162	Environmental consulting services	17	12 155	3 281	1 080	102	56.3	.2
541620	Environmental consulting services	17	12 155	3 281	1 080	102	56.3	.2
54169	Other scientific & technical consulting services	21	7 157	1 827	426	93	79.2	11.5
541690	Other scientific & technical consulting services	21	7 157	1 827	426	93	79.2	11.5
5418	Advertising & related services	72	D	D	D	c	D	D
54189	Other services related to advertising	35	D	D	D	b	D	D
541890	Other services related to advertising	35	D	D	D	b	D	D
5418903	Sign painting & lettering shop	24	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	94	D	D	D	f	D	D
54192	Photographic services	79	D	D	D	f	D	D
541921	Photographic studios, portrait	75	D	D	D	f	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	CHATTANOOGA, TN–GA MSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	a	D	D
	CLARKSVILLE–HOPKINSVILLE, TN–KY MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	JACKSON, TN MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	D	b	D	D
	JOHNSON CITY–KINGSPORT–BRISTOL, TN–VA MSA								
54	**Professional, scientific, & technical services**	**4**	**1 606**	**1 590**	**727**	**179**	**24**	**13.2**	**–**
541	Professional, scientific, & technical services	4	1 606	1 590	727	179	24	13.2	–
	KNOXVILLE, TN MSA								
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	D	f	D	D
5411	Legal services	4	D	D	D	D	b	D	D
54111	Offices of lawyers	4	D	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	4	D	D	D	D	b	D	D
5417	Scientific research & development services	15	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	9	D	D	D	D	f	D	D
541720	R&D in the social sciences & humanities	9	D	D	D	D	f	D	D
	MEMPHIS, TN–AR–MS MSA								
54	**Professional, scientific, & technical services**	**12**	**15 248**	**11 927**	**4 382**	**912**	**130**	**85.8**	**10.0**
541	Professional, scientific, & technical services	12	15 248	11 927	4 382	912	130	85.8	10.0
5417	Scientific research & development services	10	D	D	D	D	b	D	D
	NASHVILLE, TN MSA								
54	**Professional, scientific, & technical services**	**17**	**13 880**	**18 795**	**8 337**	**1 495**	**315**	**8.5**	**5.1**
541	Professional, scientific, & technical services	17	13 880	18 795	8 337	1 495	315	8.5	5.1
5417	Scientific research & development services	12	D	D	D	D	e	D	D
	AREA OUTSIDE TENNESSEE METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ANDERSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**180**	**934 465**	**384 615**	**93 550**	**7 960**	**2.5**	**.5**
541	Professional, scientific, & technical services	180	934 465	384 615	93 550	7 960	2.5	.5
5411	Legal services	32	D	D	D	c	D	D
54111	Offices of lawyers	30	D	D	D	c	D	D
541110	Offices of lawyers	30	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	71	D	D	D	g	D	D
54133	Engineering services	63	D	D	D	g	D	D
541330	Engineering services	63	D	D	D	g	D	D
5415	Computer systems design & related services	14	D	D	D	c	D	D
54151	Computer systems design & related services	14	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	24	D	D	D	e	D	D
54161	Management consulting services	13	D	D	D	e	D	D
541611	Administrative management & general management consulting service	4	D	D	D	c	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
54162	Environmental consulting services	7	D	D	D	b	D	D
541620	Environmental consulting services	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	4	D	D	D	a	D	D
541690	Other scientific & technical consulting services	4	D	D	D	a	D	D
5417	Scientific research & development services	8	D	D	D	i	D	D
54171	R&D in the physical, engineering, & life sciences	8	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	8	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	7	D	D	D	i	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	BEDFORD COUNTY, TN							
54	**Professional, scientific, & technical services**	**36**	**10 865**	**3 190**	**894**	**233**	**48.0**	**3.8**
541	Professional, scientific, & technical services	36	10 865	3 190	894	233	48.0	3.8
5411	Legal services	16	4 589	1 002	235	53	61.3	1.2
54111	Offices of lawyers	16	4 589	1 002	235	53	61.3	1.2
541110	Offices of lawyers	16	4 589	1 002	235	53	61.3	1.2
5411101	Offices of lawyers (except legal aid societies)	16	4 589	1 002	235	53	61.3	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 745	885	321	123	38.4	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 745	885	321	123	38.4	1.5
541213	Tax return preparation services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BENTON COUNTY, TN							
54	**Professional, scientific, & technical services**	**11**	**1 982**	**455**	**156**	**44**	**73.8**	**6.1**
541	Professional, scientific, & technical services	11	1 982	455	156	44	73.8	6.1
	BLEDSOE COUNTY, TN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BLOUNT COUNTY, TN							
54	**Professional, scientific, & technical services**	**122**	**55 359**	**22 490**	**5 202**	**646**	**24.6**	**5.3**
541	Professional, scientific, & technical services	122	55 359	22 490	5 202	646	24.6	5.3
5411	Legal services	27	D	D	D	b	D	D
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	10 010	5 475	1 058	145	23.7	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	10 010	5 475	1 058	145	23.7	4.3
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
54142	Industrial design services	1	D	D	D	b	D	D
541420	Industrial design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	15	D	D	D	b	D	D
54151	Computer systems design & related services	15	D	D	D	b	D	D
541512	Computer systems design services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	9 398	3 203	837	90	24.8	4.6
54161	Management consulting services	13	8 186	3 076	812	72	14.5	4.5
541612	Human resources & executive search consulting services	2	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	1	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BRADLEY COUNTY, TN							
54	**Professional, scientific, & technical services**	**116**	**48 816**	**17 811**	**3 895**	**699**	**29.4**	**11.2**
541	Professional, scientific, & technical services	116	48 816	17 811	3 895	699	29.4	11.2
5411	Legal services	37	11 113	4 054	911	142	38.5	7.7
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	7 824	2 351	562	90	15.8	51.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	7 824	2 351	562	90	15.8	51.6
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	4	1 958	1 174	198	31	41.5	–
541370	Surveying & mapping (except geophysical) services	4	1 958	1 174	198	31	41.5	–
5414	Specialized design services	8	1 906	414	105	24	73.7	–
5415	Computer systems design & related services	8	3 611	1 431	198	19	93.5	.4
54151	Computer systems design & related services	8	3 611	1 431	198	19	93.5	.4
5419	Other professional, scientific, & technical services	21	D	D	D	e	D	D
54192	Photographic services	20	19 518	7 372	1 692	352	8.5	.2
541921	Photographic studios, portrait	19	D	D	D	e	D	D
	CAMPBELL COUNTY, TN							
54	**Professional, scientific, & technical services**	**27**	**7 628**	**2 065**	**468**	**108**	**68.1**	**2.0**
541	Professional, scientific, & technical services	27	7 628	2 065	468	108	68.1	2.0
5411	Legal services	11	3 778	647	137	33	86.3	–
54111	Offices of lawyers	11	3 778	647	137	33	86.3	–
541110	Offices of lawyers	11	3 778	647	137	33	86.3	–
5411101	Offices of lawyers (except legal aid societies)	11	3 778	647	137	33	86.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	CANNON COUNTY, TN							
54	**Professional, scientific, & technical services**	**7**	**2 527**	**231**	**48**	**19**	**91.4**	**–**
541	Professional, scientific, & technical services	7	2 527	231	48	19	91.4	–
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	CARROLL COUNTY, TN							
54	**Professional, scientific, & technical services**	**24**	**3 817**	**1 119**	**284**	**66**	**52.0**	**4.7**
541	Professional, scientific, & technical services	24	3 817	1 119	284	66	52.0	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	999	256	84	18	51.8	16.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	999	256	84	18	51.8	16.8
	CARTER COUNTY, TN							
54	**Professional, scientific, & technical services**	**36**	**6 819**	**2 020**	**491**	**130**	**41.8**	**6.8**
541	Professional, scientific, & technical services	36	6 819	2 020	491	130	41.8	6.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 955	551	157	65	43.9	12.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 955	551	157	65	43.9	12.7
541213	Tax return preparation services	3	D	D	D	b	D	D
	CHEATHAM COUNTY, TN							
54	**Professional, scientific, & technical services**	**20**	**23 238**	**4 129**	**738**	**104**	**8.6**	**2.3**
541	Professional, scientific, & technical services	20	23 238	4 129	738	104	8.6	2.3
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	1	D	D	D	b	D	D
541611	Administrative management & general management consulting service	1	D	D	D	b	D	D
	CHESTER COUNTY, TN							
54	**Professional, scientific, & technical services**	**6**	**1 269**	**176**	**37**	**16**	**48.2**	**–**
541	Professional, scientific, & technical services	6	1 269	176	37	16	48.2	–
	CLAIBORNE COUNTY, TN							
54	**Professional, scientific, & technical services**	**23**	**2 995**	**1 157**	**252**	**81**	**77.3**	**3.0**
541	Professional, scientific, & technical services	23	2 995	1 157	252	81	77.3	3.0
	CLAY COUNTY, TN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COCKE COUNTY, TN							
54	**Professional, scientific, & technical services**	**20**	**2 675**	**680**	**151**	**43**	**52.0**	**18.1**
541	Professional, scientific, & technical services	20	2 675	680	151	43	52.0	18.1
	COFFEE COUNTY, TN							
54	**Professional, scientific, & technical services**	**59**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	59	D	D	D	h	D	D
5411	Legal services	19	D	D	D	b	D	D
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	h	D	D
54133	Engineering services	7	D	D	D	h	D	D
541330	Engineering services	7	D	D	D	h	D	D
	CROCKETT COUNTY, TN							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	a	D	D
	CUMBERLAND COUNTY, TN							
54	**Professional, scientific, & technical services**	**42**	**9 747**	**3 836**	**844**	**168**	**51.2**	**4.3**
541	Professional, scientific, & technical services	42	9 747	3 836	844	168	51.2	4.3
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 415	754	147	25	22.7	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 415	754	147	25	22.7	11.9
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	DAVIDSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**1 694**	**1 636 770**	**605 800**	**134 460**	**15 055**	**18.2**	**6.7**
541	Professional, scientific, & technical services	1 694	1 636 770	605 800	134 460	15 055	18.2	6.7
5411	Legal services	433	355 866	122 879	27 574	2 883	17.6	6.0
54111	Offices of lawyers	407	341 670	117 857	26 450	2 740	18.0	5.4
541110	Offices of lawyers	407	341 670	117 857	26 450	2 740	18.0	5.4
5411101	Offices of lawyers (except legal aid societies)	407	341 670	117 857	26 450	2 740	18.0	5.4
54119	Other legal services	26	14 196	5 022	1 124	143	5.7	18.5
541191	Title abstract & settlement offices	20	9 737	4 087	902	116	8.3	18.2
541199	All other legal services	6	4 459	935	222	27	–	19.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	239	184 321	78 636	16 977	2 571	15.3	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	239	184 321	78 636	16 977	2 571	15.3	11.5
541211	Offices of certified public accountants	144	126 592	50 945	10 329	1 190	12.8	8.7
541213	Tax return preparation services	17	6 380	2 366	948	557	8.6	8.1
541219	Other accounting services	68	29 364	11 283	2 622	386	38.9	6.6
5413	Architectural, engineering, & related services	266	384 020	166 873	35 379	3 372	12.7	1.4
54131	Architectural services	85	118 435	45 092	8 550	934	9.1	2.0
541310	Architectural services	85	118 435	45 092	8 550	934	9.1	2.0
54133	Engineering services	142	239 686	111 008	24 454	2 122	13.8	1.2
541330	Engineering services	142	239 686	111 008	24 454	2 122	13.8	1.2
54137	Surveying & mapping (except geophysical) services	19	6 218	3 714	740	111	44.3	3.0
541370	Surveying & mapping (except geophysical) services	19	6 218	3 714	740	111	44.3	3.0
54138	Testing laboratories	12	18 058	6 570	1 527	162	7.6	1.5
541380	Testing laboratories	12	18 058	6 570	1 527	162	7.6	1.5
5414	Specialized design services	124	86 012	20 674	4 632	553	23.4	5.2
54141	Interior design services	41	D	D	D	c	D	D
541410	Interior design services	41	D	D	D	c	D	D
54142	Industrial design services	2	D	D	D	b	D	D
541420	Industrial design services	2	D	D	D	b	D	D
54143	Graphic design services	79	46 605	12 082	2 389	316	23.8	8.7
541430	Graphic design services	79	46 605	12 082	2 389	316	23.8	8.7
5414301	Graphic design services (except commercial art & medical artists)	69	43 410	10 802	2 185	284	20.2	9.2
5414302	Commercial art	10	3 195	1 280	204	32	72.6	.8
5415	Computer systems design & related services	126	176 523	59 625	15 388	1 290	9.0	4.0
54151	Computer systems design & related services	126	176 523	59 625	15 388	1 290	9.0	4.0
541511	Custom computer programming services	50	63 944	32 137	6 481	621	10.4	5.6
541512	Computer systems design services	57	36 763	11 054	2 642	277	21.8	8.0
5415121	Computer systems integrators	28	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	29	D	D	D	c	D	D
541513	Computer facilities management services	6	D	D	D	e	D	D
541519	Other computer related services	13	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DAVIDSON COUNTY, TN—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	223	222 804	77 849	17 844	2 000	20.9	14.4
54161	Management consulting services	187	205 386	71 517	16 652	1 834	18.8	15.1
541611	Administrative management & general management consulting service	96	115 187	38 526	9 381	1 036	13.7	21.7
541612	Human resources & executive search consulting services	31	35 121	17 397	3 966	491	15.9	7.0
5416121	Actuarial consulting	4	D	D	D	e	D	D
5416122	Executive placement services	13	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	14	3 893	1 834	569	96	49.5	11.3
541613	Marketing consulting services	38	31 764	9 575	1 750	180	44.2	1.7
541614	Process, physical distribution, & logistics consulting services	10	16 582	3 160	797	39	5.3	5.0
541618	Other management consulting services	12	6 732	2 859	758	88	34.3	32.7
54162	Environmental consulting services	13	9 346	3 275	676	110	37.3	2.1
541620	Environmental consulting services	13	9 346	3 275	676	110	37.3	2.1
54169	Other scientific & technical consulting services	23	8 072	3 057	516	56	54.7	10.3
541690	Other scientific & technical consulting services	23	8 072	3 057	516	56	54.7	10.3
5417	Scientific research & development services	12	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
5417102	Research & development in the life sciences	5	D	D	D	c	D	D
5418	Advertising & related services	187	182 304	60 801	12 210	1 614	34.2	7.0
54181	Advertising agencies	57	66 222	28 115	5 233	535	35.2	1.0
541810	Advertising agencies	57	66 222	28 115	5 233	535	35.2	1.0
54182	Public relations agencies	46	29 802	11 909	2 305	288	62.7	2.3
541820	Public relations agencies	46	29 802	11 909	2 305	288	62.7	2.3
54184	Media representatives	10	D	D	D	c	D	D
541840	Media representatives	10	D	D	D	c	D	D
54185	Display advertising	10	D	D	D	b	D	D
541850	Display advertising	10	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	19	22 092	6 650	1 434	325	33.2	24.4
541860	Direct mail advertising	19	22 092	6 650	1 434	325	33.2	24.4
54189	Other services related to advertising	35	D	D	D	c	D	D
541890	Other services related to advertising	35	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	21	D	D	D	c	D	D
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	84	D	D	D	f	D	D
54191	Marketing research & public opinion polling	20	D	D	D	e	D	D
541910	Marketing research & public opinion polling	20	D	D	D	e	D	D
54192	Photographic services	56	D	D	D	c	D	D
541921	Photographic studios, portrait	42	D	D	D	c	D	D
541922	Commercial photography	14	D	D	D	b	D	D
54193	Translation & interpretation services	4	D	D	D	b	D	D
541930	Translation & interpretation services	4	D	D	D	b	D	D
	DECATUR COUNTY, TN							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	DEKALB COUNTY, TN							
54	**Professional, scientific, & technical services**	**14**	**2 360**	**749**	**183**	**54**	**68.6**	**–**
541	Professional, scientific, & technical services	14	2 360	749	183	54	68.6	–
	DICKSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**37**	**8 393**	**2 938**	**660**	**120**	**37.0**	**34.9**
541	Professional, scientific, & technical services	37	8 393	2 938	660	120	37.0	34.9
5411	Legal services	17	3 440	902	207	46	40.0	8.6
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 042	211	70	24	94.0	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 042	211	70	24	94.0	3.5
	DYER COUNTY, TN							
54	**Professional, scientific, & technical services**	**45**	**12 215**	**3 214**	**771**	**179**	**51.2**	**13.6**
541	Professional, scientific, & technical services	45	12 215	3 214	771	179	51.2	13.6
5411	Legal services	22	6 092	1 873	428	73	24.8	18.6
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 744	494	140	54	70.6	26.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 744	494	140	54	70.6	26.5
5414	Specialized design services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAYETTE COUNTY, TN							
54	**Professional, scientific, & technical services**	**21**	**4 879**	**1 449**	**221**	**50**	**31.0**	**19.7**
541	Professional, scientific, & technical services	21	4 879	1 449	221	50	31.0	19.7
	FENTRESS COUNTY, TN							
54	**Professional, scientific, & technical services**	**12**	**3 709**	**2 097**	**646**	**64**	**16.9**	**.3**
541	Professional, scientific, & technical services	12	3 709	2 097	646	64	16.9	.3
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	FRANKLIN COUNTY, TN							
54	**Professional, scientific, & technical services**	**38**	**10 723**	**3 470**	**782**	**142**	**45.8**	**18.1**
541	Professional, scientific, & technical services	38	10 723	3 470	782	142	45.8	18.1
5411	Legal services	17	4 153	921	198	51	35.6	41.8
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	983	329	98	25	82.0	18.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	983	329	98	25	82.0	18.0
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
	GIBSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**41**	**9 199**	**2 924**	**709**	**176**	**55.9**	**2.1**
541	Professional, scientific, & technical services	41	9 199	2 924	709	176	55.9	2.1
5411	Legal services	20	4 978	1 409	310	73	56.4	.8
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	GILES COUNTY, TN							
54	**Professional, scientific, & technical services**	**28**	**11 533**	**5 052**	**900**	**127**	**33.2**	**3.1**
541	Professional, scientific, & technical services	28	11 533	5 052	900	127	33.2	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	918	382	95	30	75.1	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	918	382	95	30	75.1	11.3
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
	GRAINGER COUNTY, TN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	GREENE COUNTY, TN							
54	**Professional, scientific, & technical services**	**49**	**13 386**	**5 460**	**1 091**	**171**	**37.6**	**4.8**
541	Professional, scientific, & technical services	49	13 386	5 460	1 091	171	37.6	4.8
5411	Legal services	23	5 968	1 908	287	60	36.1	6.3
54111	Offices of lawyers	23	5 968	1 908	287	60	36.1	6.3
541110	Offices of lawyers	23	5 968	1 908	287	60	36.1	6.3
5411101	Offices of lawyers (except legal aid societies)	23	5 968	1 908	287	60	36.1	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	GRUNDY COUNTY, TN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	HAMBLEN COUNTY, TN							
54	**Professional, scientific, & technical services**	**68**	**20 236**	**7 107**	**1 620**	**309**	**36.7**	**14.9**
541	Professional, scientific, & technical services	68	20 236	7 107	1 620	309	36.7	14.9
5411	Legal services	27	7 725	2 307	428	80	35.2	3.2
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	4 373	1 655	408	117	36.3	17.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	4 373	1 655	408	117	36.3	17.6
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HAMILTON COUNTY, TN							
54	**Professional, scientific, & technical services**	**664**	**401 539**	**162 675**	**35 990**	**4 570**	**26.8**	**7.6**
541	Professional, scientific, & technical services	664	401 539	162 675	35 990	4 570	26.8	7.6
5411	Legal services	181	129 998	52 309	10 879	1 401	27.6	4.5
54111	Offices of lawyers	169	121 748	48 500	9 923	1 256	29.5	2.3
541110	Offices of lawyers	169	121 748	48 500	9 923	1 256	29.5	2.3
5411101	Offices of lawyers (except legal aid societies)	169	121 748	48 500	9 923	1 256	29.5	2.3
54119	Other legal services	12	8 250	3 809	956	145	.7	36.7
541191	Title abstract & settlement offices	12	8 250	3 809	956	145	.7	36.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	102	59 547	24 287	5 912	979	21.1	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	102	59 547	24 287	5 912	979	21.1	5.0
541211	Offices of certified public accountants	64	D	D	D	f	D	D
541213	Tax return preparation services	6	D	D	D	e	D	D
541219	Other accounting services	32	D	D	D	c	D	D
5413	Architectural, engineering, & related services	127	D	D	D	f	D	D
54131	Architectural services	26	16 628	7 065	1 354	161	19.3	5.6
541310	Architectural services	26	16 628	7 065	1 354	161	19.3	5.6
54133	Engineering services	72	D	D	D	e	D	D
541330	Engineering services	72	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	13	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	13	D	D	D	b	D	D
54138	Testing laboratories	13	D	D	D	c	D	D
541380	Testing laboratories	13	D	D	D	c	D	D
5414	Specialized design services	19	D	D	D	b	D	D
54141	Interior design services	7	D	D	D	b	D	D
541410	Interior design services	7	D	D	D	b	D	D
54143	Graphic design services	11	D	D	D	b	D	D
541430	Graphic design services	11	D	D	D	b	D	D
5415	Computer systems design & related services	57	31 302	15 560	3 357	322	27.4	6.9
54151	Computer systems design & related services	57	31 302	15 560	3 357	322	27.4	6.9
541511	Custom computer programming services	29	20 235	11 820	2 582	211	8.2	8.4
541512	Computer systems design services	21	9 163	3 075	564	84	74.8	1.9
5416	Management, scientific, & technical consulting services	78	44 649	21 667	5 143	391	21.7	14.2
54161	Management consulting services	69	39 396	19 876	4 778	334	22.7	14.2
541611	Administrative management & general management consulting service	39	D	D	D	c	D	D
541612	Human resources & executive search consulting services	12	3 973	2 478	376	51	28.5	8.3
54162	Environmental consulting services	5	4 586	1 493	357	55	1.2	15.8
541620	Environmental consulting services	5	4 586	1 493	357	55	1.2	15.8
5418	Advertising & related services	59	D	D	D	e	D	D
54181	Advertising agencies	22	18 319	5 862	1 193	140	16.1	3.9
541810	Advertising agencies	22	18 319	5 862	1 193	140	16.1	3.9
54185	Display advertising	8	9 171	2 310	518	65	5.7	16.6
541850	Display advertising	8	9 171	2 310	518	65	5.7	16.6
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54189	Other services related to advertising	16	D	D	D	b	D	D
541890	Other services related to advertising	16	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	36	D	D	D	c	D	D
54192	Photographic services	31	D	D	D	c	D	D
541921	Photographic studios, portrait	26	D	D	D	c	D	D
	HANCOCK COUNTY, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HARDEMAN COUNTY, TN							
54	**Professional, scientific, & technical services**	**11**	**2 193**	**672**	**166**	**40**	**46.4**	**3.1**
541	Professional, scientific, & technical services	11	2 193	672	166	40	46.4	3.1
	HARDIN COUNTY, TN							
54	**Professional, scientific, & technical services**	**26**	**3 457**	**1 128**	**297**	**78**	**68.7**	**15.9**
541	Professional, scientific, & technical services	26	3 457	1 128	297	78	68.7	15.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 032	369	101	29	61.3	29.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 032	369	101	29	61.3	29.0
	HAWKINS COUNTY, TN							
54	**Professional, scientific, & technical services**	**32**	**7 109**	**1 917**	**484**	**123**	**85.4**	**6.0**
541	Professional, scientific, & technical services	32	7 109	1 917	484	123	85.4	6.0
5413	Architectural, engineering, & related services	6	3 538	1 053	297	65	92.5	7.5
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HAYWOOD COUNTY, TN							
54	**Professional, scientific, & technical services**	**12**	**1 787**	**623**	**119**	**22**	**79.5**	**1.5**
541	Professional, scientific, & technical services	12	1 787	623	119	22	79.5	1.5
	HENDERSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**24**	**4 249**	**932**	**158**	**48**	**67.1**	**19.7**
541	Professional, scientific, & technical services	24	4 249	932	158	48	67.1	19.7
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
	HENRY COUNTY, TN							
54	**Professional, scientific, & technical services**	**32**	**14 488**	**4 933**	**1 147**	**191**	**30.9**	**.5**
541	Professional, scientific, & technical services	32	14 488	4 933	1 147	191	30.9	.5
5411	Legal services	12	7 392	2 274	478	69	22.0	–
54111	Offices of lawyers	12	7 392	2 274	478	69	22.0	–
541110	Offices of lawyers	12	7 392	2 274	478	69	22.0	–
5411101	Offices of lawyers (except legal aid societies)	12	7 392	2 274	478	69	22.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 497	679	174	28	27.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 497	679	174	28	27.7	–
5413	Architectural, engineering, & related services	6	2 572	1 190	321	53	36.6	.4
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
	HICKMAN COUNTY, TN							
54	**Professional, scientific, & technical services**	**12**	**3 046**	**1 307**	**205**	**66**	**22.2**	**25.4**
541	Professional, scientific, & technical services	12	3 046	1 307	205	66	22.2	25.4
	HOUSTON COUNTY, TN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	HUMPHREYS COUNTY, TN							
54	**Professional, scientific, & technical services**	**11**	**2 069**	**813**	**178**	**42**	**63.7**	**9.5**
541	Professional, scientific, & technical services	11	2 069	813	178	42	63.7	9.5
	JACKSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	JEFFERSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**31**	**5 106**	**1 338**	**288**	**79**	**57.1**	**6.4**
541	Professional, scientific, & technical services	31	5 106	1 338	288	79	57.1	6.4
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
	JOHNSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KNOX COUNTY, TN							
54	**Professional, scientific, & technical services**	**937**	**724 188**	**280 743**	**63 290**	**8 000**	**21.6**	**6.7**
541	Professional, scientific, & technical services	937	724 188	280 743	63 290	8 000	21.6	6.7
5411	Legal services	235	179 112	62 275	12 505	1 598	19.5	7.6
54111	Offices of lawyers	217	173 172	60 223	12 055	1 525	19.2	7.9
541110	Offices of lawyers	217	173 172	60 223	12 055	1 525	19.2	7.9
5411101	Offices of lawyers (except legal aid societies)	217	173 172	60 223	12 055	1 525	19.2	7.9
54119	Other legal services	18	5 940	2 052	450	73	29.1	.1
541191	Title abstract & settlement offices	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	161	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	161	D	D	D	g	D	D
541211	Offices of certified public accountants	105	48 267	23 701	5 378	660	24.0	2.7
541213	Tax return preparation services	7	D	D	D	e	D	D
541219	Other accounting services	43	D	D	D	c	D	D
5413	Architectural, engineering, & related services	202	214 477	92 849	20 860	2 044	20.2	8.8
54131	Architectural services	44	D	D	D	e	D	D
541310	Architectural services	44	D	D	D	e	D	D
54133	Engineering services	124	D	D	D	g	D	D
541330	Engineering services	124	D	D	D	g	D	D
54137	Surveying & mapping (except geophysical) services	18	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	18	D	D	D	b	D	D
54138	Testing laboratories	11	12 239	5 751	1 226	139	8.3	.2
541380	Testing laboratories	11	12 239	5 751	1 226	139	8.3	.2
5414	Specialized design services	29	D	D	D	c	D	D
54141	Interior design services	10	D	D	D	b	D	D
541410	Interior design services	10	D	D	D	b	D	D
54143	Graphic design services	18	D	D	D	b	D	D
541430	Graphic design services	18	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	17	D	D	D	b	D	D
5415	Computer systems design & related services	84	D	D	D	f	D	D
54151	Computer systems design & related services	84	D	D	D	f	D	D
541511	Custom computer programming services	24	D	D	D	c	D	D
541512	Computer systems design services	47	D	D	D	e	D	D
5415121	Computer systems integrators	23	44 373	14 866	4 277	387	15.5	5.4
5415122	Computer systems consultants (except systems integrators)	24	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	108	D	D	D	f	D	D
54161	Management consulting services	75	D	D	D	f	D	D
541611	Administrative management & general management consulting service	41	D	D	D	c	D	D
541613	Marketing consulting services	11	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	7	22 943	10 288	2 795	231	5.6	.3
54162	Environmental consulting services	22	D	D	D	c	D	D
541620	Environmental consulting services	22	D	D	D	c	D	D
5418	Advertising & related services	67	D	D	D	g	D	D
54181	Advertising agencies	29	26 731	11 968	2 916	200	12.9	1.5
541810	Advertising agencies	29	26 731	11 968	2 916	200	12.9	1.5
54182	Public relations agencies	9	D	D	D	c	D	D
541820	Public relations agencies	9	D	D	D	c	D	D
54184	Media representatives	3	D	D	D	c	D	D
541840	Media representatives	3	D	D	D	c	D	D
5418402	Publishers' advertising representatives	3	D	D	D	c	D	D
54185	Display advertising	5	D	D	D	f	D	D
541850	Display advertising	5	D	D	D	f	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54189	Other services related to advertising	17	D	D	D	b	D	D
541890	Other services related to advertising	17	D	D	D	b	D	D
5418903	Sign painting & lettering shop	6	2 182	725	180	37	18.3	.2
5419	Other professional, scientific, & technical services	39	D	D	D	c	D	D
54192	Photographic services	29	D	D	D	c	D	D
541921	Photographic studios, portrait	24	D	D	D	c	D	D
	LAKE COUNTY, TN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	LAUDERDALE COUNTY, TN							
54	**Professional, scientific, & technical services**	**15**	**2 103**	**634**	**222**	**57**	**74.2**	**15.8**
541	Professional, scientific, & technical services	15	2 103	634	222	57	74.2	15.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	986	378	163	40	66.3	33.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	986	378	163	40	66.3	33.7
	LAWRENCE COUNTY, TN							
54	**Professional, scientific, & technical services**	**36**	**6 230**	**1 882**	**455**	**110**	**55.8**	**7.5**
541	Professional, scientific, & technical services	36	6 230	1 882	455	110	55.8	7.5
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEWIS COUNTY, TN							
54	**Professional, scientific, & technical services**	**8**	**2 507**	**536**	**116**	**27**	**58.0**	**4.1**
541	Professional, scientific, & technical services	8	2 507	536	116	27	58.0	4.1
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	LINCOLN COUNTY, TN							
54	**Professional, scientific, & technical services**	**34**	**9 442**	**2 178**	**477**	**92**	**74.3**	**16.9**
541	Professional, scientific, & technical services	34	9 442	2 178	477	92	74.3	16.9
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D
541921	Photographic studios, portrait	2	D	D	D	a	D	D
	LOUDON COUNTY, TN							
54	**Professional, scientific, & technical services**	**43**	**10 199**	**2 793**	**549**	**132**	**40.2**	**.4**
541	Professional, scientific, & technical services	43	10 199	2 793	549	132	40.2	.4
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	MCMINN COUNTY, TN							
54	**Professional, scientific, & technical services**	**40**	**11 484**	**3 913**	**811**	**160**	**38.5**	**26.6**
541	Professional, scientific, & technical services	40	11 484	3 913	811	160	38.5	26.6
5411	Legal services	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	3	1 761	623	138	41	D	15.6
541921	Photographic studios, portrait	3	1 761	623	138	41	D	15.6
	MCNAIRY COUNTY, TN							
54	**Professional, scientific, & technical services**	**14**	**2 091**	**741**	**143**	**29**	**69.6**	**2.0**
541	Professional, scientific, & technical services	14	2 091	741	143	29	69.6	2.0
	MACON COUNTY, TN							
54	**Professional, scientific, & technical services**	**12**	**2 610**	**332**	**69**	**26**	**53.0**	**–**
541	Professional, scientific, & technical services	12	2 610	332	69	26	53.0	–
	MADISON COUNTY, TN							
54	**Professional, scientific, & technical services**	**142**	**77 790**	**36 947**	**8 106**	**993**	**30.5**	**4.8**
541	Professional, scientific, & technical services	142	77 790	36 947	8 106	993	30.5	4.8
5411	Legal services	49	26 066	10 891	2 245	294	18.1	5.7
54111	Offices of lawyers	48	D	D	D	e	D	D
541110	Offices of lawyers	48	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	48	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	D	D	D	e	D	D
541211	Offices of certified public accountants	22	D	D	D	c	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	20	22 504	10 790	2 333	226	14.6	.6
54133	Engineering services	11	18 197	8 983	1 935	153	3.7	.7
541330	Engineering services	11	18 197	8 983	1 935	153	3.7	.7
54137	Surveying & mapping (except geophysical) services	4	1 835	873	199	37	30.3	–
541370	Surveying & mapping (except geophysical) services	4	1 835	873	199	37	30.3	–
5414	Specialized design services	5	D	D	D	b	D	D
5418	Advertising & related services	10	3 886	951	176	37	60.0	11.4
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5418903	Sign painting & lettering shop	5	2 117	641	129	32	97.7	2.3
	MARION COUNTY, TN							
54	**Professional, scientific, & technical services**	**22**	**2 896**	**783**	**189**	**53**	**47.3**	**8.4**
541	Professional, scientific, & technical services	22	2 896	783	189	53	47.3	8.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARSHALL COUNTY, TN							
54	**Professional, scientific, & technical services**	**23**	**3 900**	**1 200**	**296**	**72**	**46.8**	**6.9**
541	Professional, scientific, & technical services	23	3 900	1 200	296	72	46.8	6.9
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	MAURY COUNTY, TN							
54	**Professional, scientific, & technical services**	**87**	**33 360**	**11 503**	**2 820**	**396**	**29.8**	**6.1**
541	Professional, scientific, & technical services	87	33 360	11 503	2 820	396	29.8	6.1
5411	Legal services	25	8 067	3 049	600	89	38.6	2.8
54111	Offices of lawyers	25	8 067	3 049	600	89	38.6	2.8
541110	Offices of lawyers	25	8 067	3 049	600	89	38.6	2.8
5411101	Offices of lawyers (except legal aid societies)	25	8 067	3 049	600	89	38.6	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	6 134	2 555	517	119	43.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	6 134	2 555	517	119	43.9	–
541211	Offices of certified public accountants	12	4 906	2 202	407	82	46.1	–
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5415	Computer systems design & related services	6	8 631	2 107	477	59	7.8	10.4
54151	Computer systems design & related services	6	8 631	2 107	477	59	7.8	10.4
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	6 476	2 245	836	64	25.2	2.6
54162	Environmental consulting services	4	5 430	1 737	712	40	22.7	–
541620	Environmental consulting services	4	5 430	1 737	712	40	22.7	–
	MEIGS COUNTY, TN							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	MONROE COUNTY, TN							
54	**Professional, scientific, & technical services**	**26**	**4 038**	**1 020**	**265**	**72**	**85.0**	**7.0**
541	Professional, scientific, & technical services	26	4 038	1 020	265	72	85.0	7.0
	MONTGOMERY COUNTY, TN							
54	**Professional, scientific, & technical services**	**120**	**40 973**	**12 314**	**2 982**	**756**	**47.4**	**7.7**
541	Professional, scientific, & technical services	120	40 973	12 314	2 982	756	47.4	7.7
5411	Legal services	48	17 297	4 039	882	206	47.9	5.2
54111	Offices of lawyers	46	D	D	D	c	D	D
541110	Offices of lawyers	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	5 409	2 018	572	257	58.5	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	5 409	2 018	572	257	58.5	1.8
541213	Tax return preparation services	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services	17	7 902	3 454	790	112	51.9	12.5
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	MOORE COUNTY, TN							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MORGAN COUNTY, TN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	OBION COUNTY, TN							
54	**Professional, scientific, & technical services**	**25**	**7 030**	**1 534**	**411**	**74**	**26.2**	**1.2**
541	Professional, scientific, & technical services	25	7 030	1 534	411	74	26.2	1.2
5411	Legal services	8	3 926	430	98	25	18.2	1.3
54111	Offices of lawyers	8	3 926	430	98	25	18.2	1.3
541110	Offices of lawyers	8	3 926	430	98	25	18.2	1.3
5411101	Offices of lawyers (except legal aid societies)	8	3 926	430	98	25	18.2	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	OVERTON COUNTY, TN							
54	**Professional, scientific, & technical services**	**21**	**2 380**	**666**	**153**	**34**	**70.2**	**–**
541	Professional, scientific, & technical services	21	2 380	666	153	34	70.2	–
	PERRY COUNTY, TN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PICKETT COUNTY, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	POLK COUNTY, TN							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	PUTNAM COUNTY, TN							
54	**Professional, scientific, & technical services**	**104**	**43 936**	**14 407**	**3 128**	**554**	**41.4**	**2.4**
541	Professional, scientific, & technical services	104	43 936	14 407	3 128	554	41.4	2.4
5411	Legal services	31	10 330	3 271	537	107	55.3	2.4
54111	Offices of lawyers	31	10 330	3 271	537	107	55.3	2.4
541110	Offices of lawyers	31	10 330	3 271	537	107	55.3	2.4
5411101	Offices of lawyers (except legal aid societies)	31	10 330	3 271	537	107	55.3	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	6 518	3 565	953	202	58.0	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	6 518	3 565	953	202	58.0	.8
541213	Tax return preparation services	3	D	D	D	b	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	8	15 217	4 067	932	76	21.7	.1
54161	Management consulting services	5	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	11	3 512	794	183	41	38.2	9.8
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
	RHEA COUNTY, TN							
54	**Professional, scientific, & technical services**	**18**	**4 578**	**1 003**	**232**	**46**	**55.4**	**33.4**
541	Professional, scientific, & technical services	18	4 578	1 003	232	46	55.4	33.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
541213	Tax return preparation services	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services	6	D	D	D	a	D	D
	ROANE COUNTY, TN							
54	**Professional, scientific, & technical services**	**34**	**9 233**	**1 881**	**371**	**87**	**88.9**	**1.3**
541	Professional, scientific, & technical services	34	9 233	1 881	371	87	88.9	1.3
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 443	500	129	26	87.9	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 443	500	129	26	87.9	2.6
5416	Management, scientific, & technical consulting services	5	D	D	D	a	D	D
54162	Environmental consulting services	1	D	D	D	a	D	D
541620	Environmental consulting services	1	D	D	D	a	D	D
	ROBERTSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**48**	**9 157**	**2 820**	**837**	**140**	**54.5**	**2.4**
541	Professional, scientific, & technical services	48	9 157	2 820	837	140	54.5	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 850	1 082	298	73	39.2	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 850	1 082	298	73	39.2	2.2
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RUTHERFORD COUNTY, TN							
54	**Professional, scientific, & technical services**	**211**	**70 898**	**24 633**	**4 924**	**888**	**46.2**	**6.3**
541	Professional, scientific, & technical services	211	70 898	24 633	4 924	888	46.2	6.3
5411	Legal services	71	17 786	4 018	915	199	56.9	1.0
54111	Offices of lawyers	66	16 575	3 562	811	184	58.5	1.0
541110	Offices of lawyers	66	16 575	3 562	811	184	58.5	1.0
5411101	Offices of lawyers (except legal aid societies)	66	16 575	3 562	811	184	58.5	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	6 517	3 328	777	116	36.7	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	6 517	3 328	777	116	36.7	3.1
541211	Offices of certified public accountants	17	5 457	2 853	657	85	31.8	1.8
5413	Architectural, engineering, & related services	30	14 044	6 747	922	161	53.9	8.2
54133	Engineering services	20	10 257	5 187	701	120	66.7	3.3
541330	Engineering services	20	10 257	5 187	701	120	66.7	3.3
5414	Specialized design services	8	3 034	636	123	52	35.2	26.7
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	18	9 981	3 316	663	85	42.7	2.2
54151	Computer systems design & related services	18	9 981	3 316	663	85	42.7	2.2
541512	Computer systems design services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	20	9 884	3 833	927	115	23.0	8.1
54161	Management consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	18	4 982	1 757	368	87	29.6	6.5
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	SCOTT COUNTY, TN							
54	**Professional, scientific, & technical services**	**15**	**3 127**	**1 459**	**368**	**48**	**39.0**	**–**
541	Professional, scientific, & technical services	15	3 127	1 459	368	48	39.0	–
	SEQUATCHIE COUNTY, TN							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
	SEVIER COUNTY, TN							
54	**Professional, scientific, & technical services**	**108**	**25 515**	**9 075**	**1 873**	**392**	**64.4**	**6.2**
541	Professional, scientific, & technical services	108	25 515	9 075	1 873	392	64.4	6.2
5411	Legal services	32	D	D	D	c	D	D
54111	Offices of lawyers	30	D	D	D	c	D	D
541110	Offices of lawyers	30	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	2 430	808	171	73	72.6	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	2 430	808	171	73	72.6	9.7
5413	Architectural, engineering, & related services	18	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHELBY COUNTY, TN							
54	**Professional, scientific, & technical services**	**1 675**	**1 503 449**	**565 405**	**125 486**	**15 189**	**22.3**	**6.0**
541	Professional, scientific, & technical services	1 675	1 503 449	565 405	125 486	15 189	22.3	6.0
5411	Legal services	463	297 218	108 725	24 237	2 589	24.9	4.3
54111	Offices of lawyers	444	284 593	104 557	23 260	2 454	25.5	4.5
541110	Offices of lawyers	444	284 593	104 557	23 260	2 454	25.5	4.5
5411101	Offices of lawyers (except legal aid societies)	444	284 593	104 557	23 260	2 454	25.5	4.5
54119	Other legal services	19	12 625	4 168	977	135	11.3	.1
541191	Title abstract & settlement offices	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	260	164 714	62 677	14 721	2 624	20.6	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	260	164 714	62 677	14 721	2 624	20.6	6.8
541211	Offices of certified public accountants	157	129 844	47 434	10 880	1 300	18.2	2.8
541213	Tax return preparation services	20	5 983	2 259	944	725	13.1	11.0
541219	Other accounting services	72	15 253	5 960	1 272	245	43.1	19.3
5413	Architectural, engineering, & related services	235	265 234	116 891	23 999	2 639	14.8	3.1
54131	Architectural services	70	76 344	33 786	6 748	690	12.1	.7
541310	Architectural services	70	76 344	33 786	6 748	690	12.1	.7
54133	Engineering services	124	D	D	D	g	D	D
541330	Engineering services	124	D	D	D	g	D	D
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
54138	Testing laboratories	21	D	D	D	e	D	D
541380	Testing laboratories	21	D	D	D	e	D	D
5414	Specialized design services	71	48 630	11 323	2 503	362	53.6	2.3
54141	Interior design services	30	D	D	D	c	D	D
541410	Interior design services	30	D	D	D	c	D	D
54143	Graphic design services	38	29 076	6 913	1 638	205	49.9	1.0
541430	Graphic design services	38	29 076	6 913	1 638	205	49.9	1.0
5414301	Graphic design services (except commercial art & medical artists)	30	D	D	D	c	D	D
5415	Computer systems design & related services	169	D	D	D	h	D	D
54151	Computer systems design & related services	169	D	D	D	h	D	D
541511	Custom computer programming services	70	103 768	49 763	10 639	925	29.2	12.0
541512	Computer systems design services	70	D	D	D	f	D	D
5415121	Computer systems integrators	35	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	35	12 463	6 449	1 479	171	51.5	16.2
541513	Computer facilities management services	13	D	D	D	g	D	D
541519	Other computer related services	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	238	168 729	72 833	13 279	1 746	31.9	14.3
54161	Management consulting services	192	D	D	D	g	D	D
541611	Administrative management & general management consulting service	85	D	D	D	f	D	D
541612	Human resources & executive search consulting services	46	D	D	D	e	D	D
5416122	Executive placement services	22	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	24	D	D	D	c	D	D
541613	Marketing consulting services	32	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	14	D	D	D	b	D	D
541618	Other management consulting services	15	D	D	D	b	D	D
54162	Environmental consulting services	18	D	D	D	c	D	D
541620	Environmental consulting services	18	D	D	D	c	D	D
54169	Other scientific & technical consulting services	28	D	D	D	b	D	D
541690	Other scientific & technical consulting services	28	D	D	D	b	D	D
5418	Advertising & related services	148	D	D	D	g	D	D
54181	Advertising agencies	60	D	D	D	f	D	D
541810	Advertising agencies	60	D	D	D	f	D	D
54184	Media representatives	6	D	D	D	b	D	D
541840	Media representatives	6	D	D	D	b	D	D
5418402	Publishers' advertising representatives	4	D	D	D	b	D	D
54185	Display advertising	14	39 839	5 593	1 540	249	34.8	–
541850	Display advertising	14	39 839	5 593	1 540	249	34.8	–
5418502	Outdoor advertising services	11	D	D	D	c	D	D
54186	Direct mail advertising	14	D	D	D	e	D	D
541860	Direct mail advertising	14	D	D	D	e	D	D
54189	Other services related to advertising	37	D	D	D	e	D	D
541890	Other services related to advertising	37	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	21	D	D	D	c	D	D
5418903	Sign painting & lettering shop	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	81	D	D	D	f	D	D
54191	Marketing research & public opinion polling	18	D	D	D	e	D	D
541910	Marketing research & public opinion polling	18	D	D	D	e	D	D
54192	Photographic services	58	D	D	D	e	D	D
541921	Photographic studios, portrait	45	D	D	D	e	D	D
541922	Commercial photography	13	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	4	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	4	D	D	D	b	D	D
	SMITH COUNTY, TN							
54	**Professional, scientific, & technical services**	**11**	**2 052**	**649**	**129**	**33**	**57.7**	**5.8**
541	Professional, scientific, & technical services	11	2 052	649	129	33	57.7	5.8

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	STEWART COUNTY, TN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	SULLIVAN COUNTY, TN							
54	**Professional, scientific, & technical services**	**232**	**123 892**	**59 030**	**15 281**	**1 319**	**29.1**	**7.4**
541	Professional, scientific, & technical services	232	123 892	59 030	15 281	1 319	29.1	7.4
5411	Legal services	79	26 497	8 931	1 796	291	39.8	4.8
54111	Offices of lawyers	76	25 983	8 632	1 725	276	39.7	4.9
541110	Offices of lawyers	76	25 983	8 632	1 725	276	39.7	4.9
5411101	Offices of lawyers (except legal aid societies)	76	25 983	8 632	1 725	276	39.7	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	8 546	4 384	981	195	46.1	23.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	8 546	4 384	981	195	46.1	23.3
541211	Offices of certified public accountants	23	5 450	2 672	599	132	47.8	11.3
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	36	17 321	6 857	1 657	230	42.7	25.4
54133	Engineering services	14	12 891	4 822	1 145	140	46.3	29.8
541330	Engineering services	14	12 891	4 822	1 145	140	46.3	29.8
5414	Specialized design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	11	D	D	D	c	D	D
54151	Computer systems design & related services	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	20	32 450	25 471	8 077	185	7.3	.7
54161	Management consulting services	15	D	D	D	c	D	D
541611	Administrative management & general management consulting service	6	D	D	D	c	D	D
5417	Scientific research & development services	3	D	D	D	b	D	D
5418	Advertising & related services	16	19 848	5 858	1 395	141	24.1	4.0
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	SUMNER COUNTY, TN							
54	**Professional, scientific, & technical services**	**157**	**54 341**	**21 295**	**4 778**	**1 200**	**65.0**	**5.0**
541	Professional, scientific, & technical services	157	54 341	21 295	4 778	1 200	65.0	5.0
5411	Legal services	50	11 009	2 614	676	123	44.9	13.3
54111	Offices of lawyers	46	D	D	D	c	D	D
541110	Offices of lawyers	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	7 642	2 790	945	505	82.5	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	7 642	2 790	945	505	82.5	5.1
5413	Architectural, engineering, & related services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	25	D	D	D	c	D	D
54161	Management consulting services	19	D	D	D	c	D	D
5418	Advertising & related services	8	1 607	335	92	37	25.1	19.7
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	21 441	10 756	2 031	299	66.2	1.0
54192	Photographic services	10	D	D	D	e	D	D
541921	Photographic studios, portrait	8	D	D	D	e	D	D
	TIPTON COUNTY, TN							
54	**Professional, scientific, & technical services**	**35**	**8 820**	**2 752**	**576**	**160**	**49.4**	**2.0**
541	Professional, scientific, & technical services	35	8 820	2 752	576	160	49.4	2.0
5411	Legal services	11	3 362	616	135	25	65.1	5.1
54111	Offices of lawyers	11	3 362	616	135	25	65.1	5.1
541110	Offices of lawyers	11	3 362	616	135	25	65.1	5.1
5411101	Offices of lawyers (except legal aid societies)	11	3 362	616	135	25	65.1	5.1
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
	TROUSDALE COUNTY, TN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
	UNICOI COUNTY, TN							
54	**Professional, scientific, & technical services**	**12**	**1 259**	**385**	**83**	**21**	**40.4**	**12.0**
541	Professional, scientific, & technical services	12	1 259	385	83	21	40.4	12.0
	UNION COUNTY, TN							
54	**Professional, scientific, & technical services**	**7**	**550**	**140**	**40**	**18**	**86.4**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VAN BUREN COUNTY, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WARREN COUNTY, TN							
54	**Professional, scientific, & technical services**	**32**	**7 252**	**1 873**	**485**	**105**	**35.8**	**9.4**
541	Professional, scientific, & technical services	32	7 252	1 873	485	105	35.8	9.4
5411	Legal services	11	3 255	644	154	30	47.5	–
54111	Offices of lawyers	11	3 255	644	154	30	47.5	–
541110	Offices of lawyers	11	3 255	644	154	30	47.5	–
5411101	Offices of lawyers (except legal aid societies)	11	3 255	644	154	30	47.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 108	683	209	39	38.2	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 108	683	209	39	38.2	5.3
	WASHINGTON COUNTY, TN							
54	**Professional, scientific, & technical services**	**196**	**75 904**	**26 004**	**5 862**	**1 340**	**32.4**	**9.9**
541	Professional, scientific, & technical services	196	75 904	26 004	5 862	1 340	32.4	9.9
5411	Legal services	56	15 909	4 707	1 007	198	37.9	7.2
54111	Offices of lawyers	51	D	D	D	c	D	D
541110	Offices of lawyers	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	11 319	4 373	1 137	377	41.1	12.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	11 319	4 373	1 137	377	41.1	12.9
541211	Offices of certified public accountants	21	8 214	3 112	716	149	43.7	16.7
541213	Tax return preparation services	4	1 763	698	304	204	21.0	–
541219	Other accounting services	9	1 342	563	117	24	51.8	6.5
5413	Architectural, engineering, & related services	39	18 025	6 102	1 383	214	32.0	4.7
54133	Engineering services	22	D	D	D	c	D	D
541330	Engineering services	22	D	D	D	c	D	D
5414	Specialized design services	8	3 778	1 316	300	57	10.1	1.4
5415	Computer systems design & related services	15	8 064	3 041	583	70	18.0	3.8
54151	Computer systems design & related services	15	8 064	3 041	583	70	18.0	3.8
541512	Computer systems design services	7	5 144	1 250	304	46	.3	5.9
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	19	10 813	3 936	952	265	26.6	34.0
54161	Management consulting services	12	D	D	D	c	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	WAYNE COUNTY, TN							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	a	D	D
	WEAKLEY COUNTY, TN							
54	**Professional, scientific, & technical services**	**30**	**4 000**	**1 116**	**300**	**73**	**75.6**	**19.4**
541	Professional, scientific, & technical services	30	4 000	1 116	300	73	75.6	19.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 030	359	127	26	50.9	44.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 030	359	127	26	50.9	44.7
	WHITE COUNTY, TN							
54	**Professional, scientific, & technical services**	**23**	**5 627**	**1 496**	**390**	**72**	**91.8**	**.2**
541	Professional, scientific, & technical services	23	5 627	1 496	390	72	91.8	.2
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WILLIAMSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**411**	**387 187**	**161 092**	**38 386**	**3 425**	**31.7**	**16.5**
541	Professional, scientific, & technical services	411	387 187	161 092	38 386	3 425	31.7	16.5
5411	Legal services	65	24 237	8 081	1 547	230	52.0	6.9
54111	Offices of lawyers	55	20 331	6 415	1 290	192	58.1	8.2
541110	Offices of lawyers	55	20 331	6 415	1 290	192	58.1	8.2
5411101	Offices of lawyers (except legal aid societies)	55	20 331	6 415	1 290	192	58.1	8.2
54119	Other legal services	10	3 906	1 666	257	38	20.1	–
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	33 700	16 101	3 379	397	24.6	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	33 700	16 101	3 379	397	24.6	7.6
541211	Offices of certified public accountants	39	21 229	11 742	2 105	253	30.7	1.1
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	74	82 491	32 457	7 078	782	28.4	4.7
54131	Architectural services	12	18 930	6 832	1 358	145	18.0	1.0
541310	Architectural services	12	18 930	6 832	1 358	145	18.0	1.0
54133	Engineering services	50	55 451	21 629	4 719	474	35.0	6.4
541330	Engineering services	50	55 451	21 629	4 719	474	35.0	6.4
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
5414	Specialized design services	21	6 248	1 551	451	72	80.9	1.5
54143	Graphic design services	11	2 855	613	100	15	87.1	3.1
541430	Graphic design services	11	2 855	613	100	15	87.1	3.1
5415	Computer systems design & related services	46	145 732	65 305	17 640	1 099	32.9	30.5
54151	Computer systems design & related services	46	145 732	65 305	17 640	1 099	32.9	30.5
541511	Custom computer programming services	20	111 093	52 585	14 351	829	40.7	36.7
541512	Computer systems design services	21	32 613	12 082	3 161	262	3.5	11.4
5415121	Computer systems integrators	9	24 741	9 059	2 439	201	2.5	2.2
5415122	Computer systems consultants (except systems integrators)	12	7 872	3 023	722	61	6.6	40.2
5416	Management, scientific, & technical consulting services	105	49 344	20 478	4 557	429	45.9	16.0
54161	Management consulting services	90	40 912	17 649	3 944	342	43.2	19.1
541611	Administrative management & general management consulting service	38	22 417	9 910	2 434	175	34.1	18.3
541612	Human resources & executive search consulting services	27	9 393	4 434	859	88	62.1	1.7
5416122	Executive placement services	12	D	D	D	b	D	D
541613	Marketing consulting services	19	D	D	D	b	D	D
54162	Environmental consulting services	5	4 627	1 353	343	52	65.8	–
541620	Environmental consulting services	5	4 627	1 353	343	52	65.8	–
54169	Other scientific & technical consulting services	10	3 805	1 476	270	35	50.5	2.6
541690	Other scientific & technical consulting services	10	3 805	1 476	270	35	50.5	2.6
5418	Advertising & related services	29	41 666	15 744	3 420	367	5.5	4.3
54184	Media representatives	2	D	D	D	e	D	D
541840	Media representatives	2	D	D	D	e	D	D
5418402	Publishers' advertising representatives	2	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	10	2 693	974	228	36	16.2	18.0
	WILSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**104**	**29 544**	**9 326**	**2 029**	**346**	**57.3**	**10.1**
541	Professional, scientific, & technical services	104	29 544	9 326	2 029	346	57.3	10.1
5411	Legal services	34	8 410	2 179	522	93	51.5	2.1
54111	Offices of lawyers	33	D	D	D	b	D	D
541110	Offices of lawyers	33	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	11 943	4 138	860	111	44.5	18.8

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALCOA, TN							
54	**Professional, scientific, & technical services**	**15**	**19 719**	**7 897**	**1 859**	**218**	**8.0**	**2.0**
541	Professional, scientific, & technical services	15	19 719	7 897	1 859	218	8.0	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	5 625	1 448	336	47	–	–
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54161	Management consulting services	2	D	D	D	b	D	D
541612	Human resources & executive search consulting services	1	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	1	D	D	D	b	D	D
	ASHLAND CITY, TN							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	a	D	D
	ATHENS, TN							
54	**Professional, scientific, & technical services**	**32**	**10 443**	**3 638**	**722**	**141**	**34.5**	**29.3**
541	Professional, scientific, & technical services	32	10 443	3 638	722	141	34.5	29.3
5411	Legal services	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	3	1 761	623	138	41	D	15.6
54192	Photographic services	3	1 761	623	138	41	D	15.6
541921	Photographic studios, portrait	3	1 761	623	138	41	D	15.6
	BARTLETT, TN							
54	**Professional, scientific, & technical services**	**66**	**25 061**	**10 831**	**2 262**	**320**	**26.3**	**11.6**
541	Professional, scientific, & technical services	66	25 061	10 831	2 262	320	26.3	11.6
5411	Legal services	10	2 972	1 221	266	34	24.6	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 772	729	184	31	70.0	30.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 772	729	184	31	70.0	30.0
5413	Architectural, engineering, & related services	14	6 979	3 187	603	79	29.4	–
5416	Management, scientific, & technical consulting services	13	3 549	2 052	392	34	50.4	5.8
5418	Advertising & related services	5	3 882	1 069	278	52	11.7	–
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	BELLE MEADE, TN *							
54	**Professional, scientific, & technical services**	**7**	**4 868**	**2 197**	**401**	**46**	**91.9**	**.9**
541	Professional, scientific, & technical services	7	4 868	2 197	401	46	91.9	.9
5418	Advertising & related services	2	D	D	D	b	D	D
	BOLIVAR, TN							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BRENTWOOD, TN							
54	**Professional, scientific, & technical services**	**239**	**313 642**	**129 580**	**30 949**	**2 550**	**31.0**	**18.3**
541	Professional, scientific, & technical services	239	313 642	129 580	30 949	2 550	31.0	18.3
5411	Legal services	42	15 983	5 824	1 013	149	49.8	3.5
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
54119	Other legal services	8	D	D	D	b	D	D
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	24 501	13 786	2 595	261	18.9	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	24 501	13 786	2 595	261	18.9	2.8
541211	Offices of certified public accountants	25	18 766	10 970	1 923	217	23.1	.9
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	35	58 275	20 308	4 371	457	31.6	5.1
54131	Architectural services	9	D	D	D	c	D	D
541310	Architectural services	9	D	D	D	c	D	D
54133	Engineering services	24	38 927	13 363	2 973	307	38.4	7.6
541330	Engineering services	24	38 927	13 363	2 973	307	38.4	7.6
5414	Specialized design services	9	3 294	1 050	304	36	71.3	–
5415	Computer systems design & related services	31	133 208	57 678	15 722	947	34.7	33.0
54151	Computer systems design & related services	31	133 208	57 678	15 722	947	34.7	33.0
541511	Custom computer programming services	15	D	D	D	f	D	D
541512	Computer systems design services	12	D	D	D	c	D	D
5415121	Computer systems integrators	4	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	65	38 321	15 389	3 491	319	41.7	19.6
54161	Management consulting services	58	32 886	13 580	3 125	274	37.5	22.9
541611	Administrative management & general management consulting service	27	18 610	7 826	2 033	144	30.3	22.0
541612	Human resources & executive search consulting services	19	8 006	3 779	721	71	55.5	2.0
5416122	Executive placement services	8	D	D	D	b	D	D
541613	Marketing consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	21	38 665	15 008	3 324	362	4.2	3.3
54184	Media representatives	2	D	D	D	e	D	D
541840	Media representatives	2	D	D	D	e	D	D
5418402	Publishers' advertising representatives	2	D	D	D	e	D	D
	BRISTOL, TN							
54	**Professional, scientific, & technical services**	**59**	**22 527**	**10 092**	**1 760**	**294**	**29.3**	**14.1**
541	Professional, scientific, & technical services	59	22 527	10 092	1 760	294	29.3	14.1
5411	Legal services	20	4 467	1 477	220	53	65.4	3.3
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 978	1 622	369	81	42.2	42.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 978	1 622	369	81	42.2	42.2
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	2 266	879	209	27	35.4	42.6
5418	Advertising & related services	5	2 649	564	121	27	13.6	29.7
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D
	BROWNSVILLE, TN							
54	**Professional, scientific, & technical services**	**12**	**1 787**	**623**	**119**	**22**	**79.5**	**1.5**
541	Professional, scientific, & technical services	12	1 787	623	119	22	79.5	1.5
	CAMDEN, TN							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	CARTHAGE, TN							
54	**Professional, scientific, & technical services**	**3**	**867**	**186**	**38**	**14**	**–**	**13.6**
	CENTERVILLE, TN							
54	**Professional, scientific, & technical services**	**7**	**1 042**	**288**	**48**	**19**	**58.3**	**–**
541	Professional, scientific, & technical services	7	1 042	288	48	19	58.3	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHATTANOOGA, TN *							
54	**Professional, scientific, & technical services**	**529**	**369 994**	**151 764**	**33 834**	**4 252**	**24.3**	**7.5**
541	Professional, scientific, & technical services	529	369 994	151 764	33 834	4 252	24.3	7.5
5411	Legal services	169	127 978	51 422	10 752	1 379	27.1	4.4
54111	Offices of lawyers	159	D	D	D	g	D	D
541110	Offices of lawyers	159	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	159	D	D	D	g	D	D
54119	Other legal services	10	D	D	D	c	D	D
541191	Title abstract & settlement offices	10	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	80	56 196	22 826	5 542	929	19.2	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	80	56 196	22 826	5 542	929	19.2	5.2
541211	Offices of certified public accountants	53	45 640	18 559	4 300	536	18.5	3.2
541213	Tax return preparation services	3	D	D	D	c	D	D
541219	Other accounting services	24	D	D	D	c	D	D
5413	Architectural, engineering, & related services	99	62 254	29 597	6 497	802	31.2	10.2
54131	Architectural services	23	D	D	D	c	D	D
541310	Architectural services	23	D	D	D	c	D	D
54133	Engineering services	54	34 825	17 159	4 063	468	43.1	10.0
541330	Engineering services	54	34 825	17 159	4 063	468	43.1	10.0
54137	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
54138	Testing laboratories	9	6 014	2 541	492	81	11.2	25.9
541380	Testing laboratories	9	6 014	2 541	492	81	11.2	25.9
5414	Specialized design services	17	7 635	1 620	352	76	40.3	.4
54141	Interior design services	6	D	D	D	b	D	D
541410	Interior design services	6	D	D	D	b	D	D
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5415	Computer systems design & related services	33	22 683	12 609	2 753	238	15.3	2.4
54151	Computer systems design & related services	33	22 683	12 609	2 753	238	15.3	2.4
541511	Custom computer programming services	19	17 515	10 574	2 376	183	4.5	2.6
541512	Computer systems design services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	51	40 556	19 993	4 933	353	16.0	15.1
54161	Management consulting services	46	D	D	D	e	D	D
541611	Administrative management & general management consulting service	28	23 525	13 639	3 643	180	10.0	20.7
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	44	39 658	9 751	2 131	288	24.9	14.1
54181	Advertising agencies	20	D	D	D	c	D	D
541810	Advertising agencies	20	D	D	D	c	D	D
54189	Other services related to advertising	11	7 023	891	228	47	56.2	21.1
541890	Other services related to advertising	11	7 023	891	228	47	56.2	21.1
5419	Other professional, scientific, & technical services	32	D	D	D	c	D	D
54192	Photographic services	27	D	D	D	c	D	D
541921	Photographic studios, portrait	22	D	D	D	c	D	D
	CHATTANOOGA, TN (HAMILTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**529**	**369 994**	**151 764**	**33 834**	**4 252**	**24.3**	**7.5**
541	Professional, scientific, & technical services	529	369 994	151 764	33 834	4 252	24.3	7.5
5411	Legal services	169	127 978	51 422	10 752	1 379	27.1	4.4
54111	Offices of lawyers	159	D	D	D	g	D	D
541110	Offices of lawyers	159	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	159	D	D	D	g	D	D
54119	Other legal services	10	D	D	D	c	D	D
541191	Title abstract & settlement offices	10	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	80	56 196	22 826	5 542	929	19.2	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	80	56 196	22 826	5 542	929	19.2	5.2
541211	Offices of certified public accountants	53	45 640	18 559	4 300	536	18.5	3.2
541213	Tax return preparation services	3	D	D	D	c	D	D
541219	Other accounting services	24	D	D	D	c	D	D
5413	Architectural, engineering, & related services	99	62 254	29 597	6 497	802	31.2	10.2
54131	Architectural services	23	D	D	D	c	D	D
541310	Architectural services	23	D	D	D	c	D	D
54133	Engineering services	54	34 825	17 159	4 063	468	43.1	10.0
541330	Engineering services	54	34 825	17 159	4 063	468	43.1	10.0
54137	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
54138	Testing laboratories	9	6 014	2 541	492	81	11.2	25.9
541380	Testing laboratories	9	6 014	2 541	492	81	11.2	25.9
5414	Specialized design services	17	7 635	1 620	352	76	40.3	.4
54141	Interior design services	6	D	D	D	b	D	D
541410	Interior design services	6	D	D	D	b	D	D
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5415	Computer systems design & related services	33	22 683	12 609	2 753	238	15.3	2.4
54151	Computer systems design & related services	33	22 683	12 609	2 753	238	15.3	2.4
541511	Custom computer programming services	19	17 515	10 574	2 376	183	4.5	2.6
541512	Computer systems design services	12	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHATTANOOGA, TN (HAMILTON COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	51	40 556	19 993	4 933	353	16.0	15.1
54161	Management consulting services	46	D	D	D	e	D	D
541611	Administrative management & general management consulting service	28	23 525	13 639	3 643	180	10.0	20.7
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	44	39 658	9 751	2 131	288	24.9	14.1
54181	Advertising agencies	20	D	D	D	c	D	D
541810	Advertising agencies	20	D	D	D	c	D	D
54189	Other services related to advertising	11	7 023	891	228	47	56.2	21.1
541890	Other services related to advertising	11	7 023	891	228	47	56.2	21.1
5419	Other professional, scientific, & technical services	32	D	D	D	c	D	D
54192	Photographic services	27	D	D	D	c	D	D
541921	Photographic studios, portrait	22	D	D	D	c	D	D
	CHURCH HILL, TN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	CLARKSVILLE, TN							
54	**Professional, scientific, & technical services**	**113**	**39 685**	**11 737**	**2 832**	**736**	**48.1**	**7.7**
541	Professional, scientific, & technical services	113	39 685	11 737	2 832	736	48.1	7.7
5411	Legal services	48	17 297	4 039	882	206	47.9	5.2
54111	Offices of lawyers	46	D	D	D	c	D	D
541110	Offices of lawyers	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	e	D	D
541213	Tax return preparation services	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services	17	7 902	3 454	790	112	51.9	12.5
5418	Advertising & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	CLEVELAND, TN							
54	**Professional, scientific, & technical services**	**108**	**47 025**	**17 520**	**3 819**	**678**	**29.2**	**11.2**
541	Professional, scientific, & technical services	108	47 025	17 520	3 819	678	29.2	11.2
5411	Legal services	37	11 113	4 054	911	142	38.5	7.7
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	4	1 958	1 174	198	31	41.5	–
541370	Surveying & mapping (except geophysical) services	4	1 958	1 174	198	31	41.5	–
5414	Specialized design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	7	D	D	D	a	D	D
54151	Computer systems design & related services	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	19	D	D	D	e	D	D
54192	Photographic services	18	D	D	D	e	D	D
541921	Photographic studios, portrait	17	D	D	D	e	D	D
	CLINTON, TN							
54	**Professional, scientific, & technical services**	**27**	**6 149**	**1 622**	**380**	**122**	**62.2**	**5.1**
541	Professional, scientific, & technical services	27	6 149	1 622	380	122	62.2	5.1
5411	Legal services	12	3 587	915	205	53	47.2	–
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 213	232	77	46	88.5	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 213	232	77	46	88.5	11.5
	COLLEGEDALE, TN							
54	**Professional, scientific, & technical services**	**9**	**2 828**	**901**	**151**	**31**	**36.8**	**27.5**
541	Professional, scientific, & technical services	9	2 828	901	151	31	36.8	27.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLLIERVILLE, TN							
54	**Professional, scientific, & technical services**	**49**	**24 251**	**9 908**	**1 779**	**199**	**45.4**	**4.0**
541	Professional, scientific, & technical services	49	24 251	9 908	1 779	199	45.4	4.0
5413	Architectural, engineering, & related services	9	2 755	1 663	394	41	27.4	–
5415	Computer systems design & related services	9	15 079	6 269	859	68	40.5	–
54151	Computer systems design & related services	9	15 079	6 269	859	68	40.5	–
541512	Computer systems design services	5	9 824	3 895	370	25	41.7	–
5416	Management, scientific, & technical consulting services	12	2 818	1 085	272	30	67.8	4.5
5418	Advertising & related services	4	1 481	385	128	14	41.1	48.1
	COLUMBIA, TN							
54	**Professional, scientific, & technical services**	**74**	**27 920**	**9 766**	**2 130**	**350**	**33.7**	**6.7**
541	Professional, scientific, & technical services	74	27 920	9 766	2 130	350	33.7	6.7
5411	Legal services	23	D	D	D	b	D	D
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	6 134	2 555	517	119	43.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	6 134	2 555	517	119	43.9	–
541211	Offices of certified public accountants	12	4 906	2 202	407	82	46.1	–
5413	Architectural, engineering, & related services	8	2 148	961	246	38	39.6	34.6
5415	Computer systems design & related services	6	8 631	2 107	477	59	7.8	10.4
54151	Computer systems design & related services	6	8 631	2 107	477	59	7.8	10.4
541512	Computer systems design services	4	D	D	D	b	D	D
	COOKEVILLE, TN							
54	**Professional, scientific, & technical services**	**85**	**41 459**	**13 777**	**2 997**	**504**	**39.5**	**.9**
541	Professional, scientific, & technical services	85	41 459	13 777	2 997	504	39.5	.9
5411	Legal services	30	D	D	D	c	D	D
54111	Offices of lawyers	30	D	D	D	c	D	D
541110	Offices of lawyers	30	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	6 261	3 505	938	195	56.7	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	6 261	3 505	938	195	56.7	.5
541213	Tax return preparation services	1	D	D	D	b	D	D
541219	Other accounting services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	3 065	1 158	212	49	55.2	3.5
5416	Management, scientific, & technical consulting services	6	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	COVINGTON, TN							
54	**Professional, scientific, & technical services**	**19**	**6 448**	**1 870**	**398**	**115**	**38.2**	**2.7**
541	Professional, scientific, & technical services	19	6 448	1 870	398	115	38.2	2.7
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
	CROSSVILLE, TN							
54	**Professional, scientific, & technical services**	**34**	**7 641**	**2 706**	**532**	**106**	**52.1**	**5.2**
541	Professional, scientific, & technical services	34	7 641	2 706	532	106	52.1	5.2
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 275	669	138	22	15.8	11.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 275	669	138	22	15.8	11.6
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	DAYTON, TN							
54	**Professional, scientific, & technical services**	**12**	**2 287**	**503**	**111**	**34**	**71.8**	**5.8**
541	Professional, scientific, & technical services	12	2 287	503	111	34	71.8	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
541213	Tax return preparation services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DICKSON, TN							
54	**Professional, scientific, & technical services**	**28**	**7 714**	**2 738**	**611**	**105**	**34.1**	**35.4**
541	Professional, scientific, & technical services	28	7 714	2 738	611	105	34.1	35.4
5411	Legal services	13	2 981	756	173	39	36.3	4.4
54111	Offices of lawyers	13	2 981	756	173	39	36.3	4.4
541110	Offices of lawyers	13	2 981	756	173	39	36.3	4.4
5411101	Offices of lawyers (except legal aid societies)	13	2 981	756	173	39	36.3	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	DRESDEN, TN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	DUNLAP, TN							
54	**Professional, scientific, & technical services**	**3**	**895**	**572**	**58**	**13**	**D**	**7.9**
541	Professional, scientific, & technical services	3	895	572	58	13	D	7.9
	DYERSBURG, TN							
54	**Professional, scientific, & technical services**	**41**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	41	D	D	D	c	D	D
5411	Legal services	21	D	D	D	b	D	D
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D
	EAST RIDGE, TN							
54	**Professional, scientific, & technical services**	**19**	**3 311**	**1 899**	**480**	**54**	**44.3**	**1.3**
541	Professional, scientific, & technical services	19	3 311	1 899	480	54	44.3	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 718	1 109	299	25	12.5	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 718	1 109	299	25	12.5	.4
	ELIZABETHTON, TN							
54	**Professional, scientific, & technical services**	**28**	**5 989**	**1 667**	**423**	**115**	**37.4**	**6.5**
541	Professional, scientific, & technical services	28	5 989	1 667	423	115	37.4	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
541213	Tax return preparation services	3	D	D	D	b	D	D
	ERWIN, TN							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	a	D	D
	ETOWAH, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	FAIRVIEW, TN							
54	**Professional, scientific, & technical services**	**3**	**268**	**81**	**15**	**5**	**100.0**	**–**
	FARRAGUT, TN *							
54	**Professional, scientific, & technical services**	**38**	**7 455**	**3 360**	**773**	**73**	**57.4**	**3.1**
541	Professional, scientific, & technical services	38	7 455	3 360	773	73	57.4	3.1
5413	Architectural, engineering, & related services	11	3 039	1 543	379	29	70.4	–
	FARRAGUT, TN (KNOX COUNTY PART) *							
54	**Professional, scientific, & technical services**	**38**	**7 455**	**3 360**	**773**	**73**	**57.4**	**3.1**
541	Professional, scientific, & technical services	38	7 455	3 360	773	73	57.4	3.1
5413	Architectural, engineering, & related services	11	3 039	1 543	379	29	70.4	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAYETTEVILLE, TN							
54	**Professional, scientific, & technical services**	**24**	**7 169**	**1 523**	**334**	**63**	**73.9**	**16.7**
541	Professional, scientific, & technical services	24	7 169	1 523	334	63	73.9	16.7
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
54192	Photographic services	1	D	D	D	a	D	D
541921	Photographic studios, portrait	1	D	D	D	a	D	D
	FOREST HILLS, TN *							
54	**Professional, scientific, & technical services**	**9**	**3 477**	**1 374**	**228**	**29**	**58.8**	**41.2**
541	Professional, scientific, & technical services	9	3 477	1 374	228	29	58.8	41.2
	FRANKLIN, TN							
54	**Professional, scientific, & technical services**	**118**	**59 869**	**25 798**	**6 255**	**706**	**33.1**	**7.6**
541	Professional, scientific, & technical services	118	59 869	25 798	6 255	706	33.1	7.6
5411	Legal services	22	D	D	D	b	D	D
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	8 821	2 199	759	130	37.3	21.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	8 821	2 199	759	130	37.3	21.3
541219	Other accounting services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	24	18 185	9 496	2 064	214	18.0	3.2
54133	Engineering services	16	D	D	D	c	D	D
541330	Engineering services	16	D	D	D	c	D	D
5414	Specialized design services	8	2 572	374	128	33	90.4	3.6
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	8	11 213	7 016	1 729	138	12.2	–
54151	Computer systems design & related services	8	11 213	7 016	1 729	138	12.2	–
541511	Custom computer programming services	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	22	8 173	3 531	848	84	51.6	.1
54161	Management consulting services	17	5 467	2 631	626	46	56.6	.1
5419	Other professional, scientific, & technical services	6	D	D	D	a	D	D
	GALLATIN, TN							
54	**Professional, scientific, & technical services**	**43**	**23 716**	**9 167**	**2 284**	**391**	**79.4**	**3.7**
541	Professional, scientific, & technical services	43	23 716	9 167	2 284	391	79.4	3.7
5411	Legal services	21	5 647	1 614	452	67	40.7	11.6
54111	Offices of lawyers	21	5 647	1 614	452	67	40.7	11.6
541110	Offices of lawyers	21	5 647	1 614	452	67	40.7	11.6
5411101	Offices of lawyers (except legal aid societies)	21	5 647	1 614	452	67	40.7	11.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 394	585	150	31	49.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 394	585	150	31	49.1	–
5419	Other professional, scientific, & technical services	2	D	D	D	c	D	D
54192	Photographic services	2	D	D	D	c	D	D
541921	Photographic studios, portrait	2	D	D	D	c	D	D
	GATLINBURG, TN							
54	**Professional, scientific, & technical services**	**18**	**3 741**	**1 193**	**167**	**66**	**83.2**	**5.4**
541	Professional, scientific, & technical services	18	3 741	1 193	167	66	83.2	5.4
	GERMANTOWN, TN							
54	**Professional, scientific, & technical services**	**97**	**62 567**	**24 983**	**5 281**	**509**	**36.4**	**2.8**
541	Professional, scientific, & technical services	97	62 567	24 983	5 281	509	36.4	2.8
5411	Legal services	16	3 580	831	175	28	54.5	.8
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 886	587	111	28	44.8	18.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 886	587	111	28	44.8	18.6
5413	Architectural, engineering, & related services	16	9 405	5 033	927	101	13.6	4.0
5415	Computer systems design & related services	16	27 912	13 586	3 184	246	14.1	–
54151	Computer systems design & related services	16	27 912	13 586	3 184	246	14.1	–
541511	Custom computer programming services	7	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	17	4 929	3 112	497	71	29.8	9.5
54161	Management consulting services	13	4 492	2 956	464	68	28.5	9.0
5418	Advertising & related services	12	12 878	1 540	333	24	93.4	4.1
54185	Display advertising	2	D	D	D	a	D	D
541850	Display advertising	2	D	D	D	a	D	D
5418502	Outdoor advertising services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GOODLETTSVILLE, TN *							
54	**Professional, scientific, & technical services**	**47**	**18 511**	**7 747**	**2 069**	**272**	**45.2**	**6.2**
541	Professional, scientific, & technical services	47	18 511	7 747	2 069	272	45.2	6.2
5411	Legal services	15	4 790	1 811	373	59	56.7	12.0
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5418	Advertising & related services	7	3 062	1 036	466	42	71.2	–
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	GOODLETTSVILLE, TN (DAVIDSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**45**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	45	D	D	D	e	D	D
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	GOODLETTSVILLE, TN (SUMNER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	GREENBRIER, TN							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	GREENEVILLE, TN							
54	**Professional, scientific, & technical services**	**42**	**11 639**	**5 081**	**989**	**156**	**32.9**	**5.5**
541	Professional, scientific, & technical services	42	11 639	5 081	989	156	32.9	5.5
5411	Legal services	22	D	D	D	b	D	D
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	HARRIMAN, TN *							
54	**Professional, scientific, & technical services**	**8**	**853**	**216**	**56**	**20**	**48.7**	**4.5**
	HARRIMAN, TN (ROANE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**853**	**216**	**56**	**20**	**48.7**	**4.5**
	HENDERSON, TN							
54	**Professional, scientific, & technical services**	**6**	**1 269**	**176**	**37**	**16**	**48.2**	**–**
541	Professional, scientific, & technical services	6	1 269	176	37	16	48.2	–
	HENDERSONVILLE, TN							
54	**Professional, scientific, & technical services**	**87**	**24 852**	**9 463**	**1 841**	**621**	**54.4**	**6.1**
541	Professional, scientific, & technical services	87	24 852	9 463	1 841	621	54.4	6.1
5411	Legal services	24	4 438	829	180	42	41.7	18.2
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	5 500	2 043	740	451	93.8	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	5 500	2 043	740	451	93.8	1.9
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOHENWALD, TN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	HUMBOLDT, TN *							
54	**Professional, scientific, & technical services**	**16**	**3 077**	**1 204**	**274**	**75**	**58.9**	**1.3**
541	Professional, scientific, & technical services	16	3 077	1 204	274	75	58.9	1.3
	HUMBOLDT, TN (GIBSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
	HUMBOLDT, TN (MADISON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	HUNTINGDON, TN							
54	**Professional, scientific, & technical services**	**8**	**2 070**	**593**	**157**	**35**	**43.5**	**–**
541	Professional, scientific, & technical services	8	2 070	593	157	35	43.5	–
	JACKSON, TN							
54	**Professional, scientific, & technical services**	**136**	**76 949**	**36 643**	**8 044**	**974**	**30.3**	**4.9**
541	Professional, scientific, & technical services	136	76 949	36 643	8 044	974	30.3	4.9
5411	Legal services	48	D	D	D	e	D	D
54111	Offices of lawyers	47	D	D	D	e	D	D
541110	Offices of lawyers	47	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	47	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	16 648	10 562	2 627	314	64.9	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	16 648	10 562	2 627	314	64.9	6.9
541211	Offices of certified public accountants	21	D	D	D	c	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	19	D	D	D	c	D	D
54133	Engineering services	11	18 197	8 983	1 935	153	3.7	.7
541330	Engineering services	11	18 197	8 983	1 935	153	3.7	.7
54137	Surveying & mapping (except geophysical) services	4	1 835	873	199	37	30.3	–
541370	Surveying & mapping (except geophysical) services	4	1 835	873	199	37	30.3	–
5414	Specialized design services	4	D	D	D	b	D	D
5418	Advertising & related services	10	3 886	951	176	37	60.0	11.4
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5418903	Sign painting & lettering shop	5	2 117	641	129	32	97.7	2.3
	JASPER, TN							
54	**Professional, scientific, & technical services**	**14**	**2 304**	**664**	**142**	**28**	**44.6**	**3.8**
541	Professional, scientific, & technical services	14	2 304	664	142	28	44.6	3.8
	JEFFERSON CITY, TN							
54	**Professional, scientific, & technical services**	**13**	**2 108**	**715**	**151**	**39**	**45.2**	**1.7**
541	Professional, scientific, & technical services	13	2 108	715	151	39	45.2	1.7
	JELLICO, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JOHNSON CITY, TN *							
54	**Professional, scientific, & technical services**	**166**	**66 933**	**24 155**	**5 543**	**1 231**	**30.8**	**11.0**
541	Professional, scientific, & technical services	166	66 933	24 155	5 543	1 231	30.8	11.0
5411	Legal services	55	D	D	D	c	D	D
54111	Offices of lawyers	50	D	D	D	c	D	D
541110	Offices of lawyers	50	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	50	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	10 908	4 288	1 103	354	39.3	12.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	10 908	4 288	1 103	354	39.3	12.9
541211	Offices of certified public accountants	20	D	D	D	c	D	D
541213	Tax return preparation services	2	D	D	D	c	D	D
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	10 847	4 694	1 049	167	44.0	7.4
5414	Specialized design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	15	8 064	3 041	583	70	18.0	3.8
54151	Computer systems design & related services	15	8 064	3 041	583	70	18.0	3.8
541512	Computer systems design services	7	5 144	1 250	304	46	.3	5.9
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	7 012	2 572	676	240	29.1	51.8
54161	Management consulting services	9	4 619	2 099	529	222	19.0	78.7
5418	Advertising & related services	6	8 463	2 846	720	83	16.5	–
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	JOHNSON CITY, TN (CARTER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	JOHNSON CITY, TN (SULLIVAN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
	JOHNSON CITY, TN (WASHINGTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**161**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	161	D	D	D	g	D	D
5411	Legal services	55	D	D	D	c	D	D
54111	Offices of lawyers	50	D	D	D	c	D	D
541110	Offices of lawyers	50	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	50	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	e	D	D
541211	Offices of certified public accountants	20	D	D	D	c	D	D
541213	Tax return preparation services	2	D	D	D	c	D	D
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	10 847	4 694	1 049	167	44.0	7.4
5414	Specialized design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	15	8 064	3 041	583	70	18.0	3.8
54151	Computer systems design & related services	15	8 064	3 041	583	70	18.0	3.8
541512	Computer systems design services	7	5 144	1 250	304	46	.3	5.9
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	13	D	D	D	c	D	D
54161	Management consulting services	8	D	D	D	c	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	JONESBOROUGH, TN							
54	**Professional, scientific, & technical services**	**14**	**2 481**	**888**	**192**	**41**	**83.7**	**3.8**
541	Professional, scientific, & technical services	14	2 481	888	192	41	83.7	3.8
5418	Advertising & related services	4	1 737	685	149	27	82.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KINGSPORT, TN *							
54	**Professional, scientific, & technical services**	**123**	**70 189**	**39 800**	**11 325**	**734**	**24.5**	**4.0**
541	Professional, scientific, & technical services	123	70 189	39 800	11 325	734	24.5	4.0
5411	Legal services	53	21 397	7 343	1 559	226	32.6	5.3
54111	Offices of lawyers	52	D	D	D	c	D	D
541110	Offices of lawyers	52	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	52	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	4 864	2 536	548	96	40.7	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	4 864	2 536	548	96	40.7	15.0
541211	Offices of certified public accountants	12	4 283	2 208	474	76	37.9	11.8
5413	Architectural, engineering, & related services	17	7 085	3 536	860	124	46.5	7.8
5416	Management, scientific, & technical consulting services	9	D	D	D	c	D	D
54161	Management consulting services	8	D	D	D	c	D	D
541611	Administrative management & general management consulting service	3	D	D	D	c	D	D
5418	Advertising & related services	7	3 467	815	160	24	70.7	–
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	KINGSPORT, TN (SULLIVAN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**123**	**70 189**	**39 800**	**11 325**	**734**	**24.5**	**4.0**
541	Professional, scientific, & technical services	123	70 189	39 800	11 325	734	24.5	4.0
5411	Legal services	53	21 397	7 343	1 559	226	32.6	5.3
54111	Offices of lawyers	52	D	D	D	c	D	D
541110	Offices of lawyers	52	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	52	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	4 864	2 536	548	96	40.7	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	4 864	2 536	548	96	40.7	15.0
541211	Offices of certified public accountants	12	4 283	2 208	474	76	37.9	11.8
5413	Architectural, engineering, & related services	17	7 085	3 536	860	124	46.5	7.8
5416	Management, scientific, & technical consulting services	9	D	D	D	c	D	D
54161	Management consulting services	8	D	D	D	c	D	D
541611	Administrative management & general management consulting service	3	D	D	D	c	D	D
5418	Advertising & related services	7	3 467	815	160	24	70.7	–
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	KINGSTON, TN							
54	**Professional, scientific, & technical services**	**12**	**5 886**	**810**	**195**	**41**	**94.0**	**1.4**
541	Professional, scientific, & technical services	12	5 886	810	195	41	94.0	1.4
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54162	Environmental consulting services	1	D	D	D	a	D	D
541620	Environmental consulting services	1	D	D	D	a	D	D
	KNOXVILLE, TN							
54	**Professional, scientific, & technical services**	**650**	**551 005**	**209 518**	**47 360**	**6 376**	**20.0**	**5.2**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KNOXVILLE, TN—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	650	551 005	209 518	47 360	6 376	20.0	5.2
5411	Legal services	196	157 775	53 544	10 986	1 410	17.8	7.8
54111	Offices of lawyers	185	155 102	52 166	10 728	1 365	17.4	7.9
541110	Offices of lawyers	185	155 102	52 166	10 728	1 365	17.4	7.9
5411101	Offices of lawyers (except legal aid societies)	185	155 102	52 166	10 728	1 365	17.4	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	125	61 935	29 214	7 044	1 112	21.4	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	125	61 935	29 214	7 044	1 112	21.4	2.8
541211	Offices of certified public accountants	84	46 153	22 942	5 214	617	21.4	2.3
541213	Tax return preparation services	5	D	D	D	e	D	D
541219	Other accounting services	30	D	D	D	c	D	D
5413	Architectural, engineering, & related services	132	163 974	68 214	15 682	1 578	18.4	4.1
54131	Architectural services	41	D	D	D	e	D	D
541310	Architectural services	41	D	D	D	e	D	D
54133	Engineering services	66	117 443	47 551	11 424	1 021	15.6	5.3
541330	Engineering services	66	117 443	47 551	11 424	1 021	15.6	5.3
54137	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
54138	Testing laboratories	9	D	D	D	c	D	D
541380	Testing laboratories	9	D	D	D	c	D	D
5414	Specialized design services	27	D	D	D	c	D	D
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	18	D	D	D	b	D	D
541430	Graphic design services	18	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	17	D	D	D	b	D	D
5415	Computer systems design & related services	37	42 619	13 679	3 403	323	24.2	2.3
54151	Computer systems design & related services	37	42 619	13 679	3 403	323	24.2	2.3
541511	Custom computer programming services	11	D	D	D	b	D	D
541512	Computer systems design services	22	32 423	9 866	2 436	223	22.1	3.1
5415121	Computer systems integrators	12	27 197	7 859	1 951	182	8.7	3.5
5415122	Computer systems consultants (except systems integrators)	10	5 226	2 007	485	41	92.0	1.0
5416	Management, scientific, & technical consulting services	58	30 958	13 417	3 124	630	25.5	9.4
54161	Management consulting services	43	24 987	11 258	2 738	585	21.8	11.5
541611	Administrative management & general management consulting service	27	D	D	D	c	D	D
541613	Marketing consulting services	6	7 480	1 845	438	322	22.2	5.0
54162	Environmental consulting services	8	D	D	D	b	D	D
541620	Environmental consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	44	75 948	26 596	6 139	1 045	19.8	–
54181	Advertising agencies	17	D	D	D	c	D	D
541810	Advertising agencies	17	D	D	D	c	D	D
54182	Public relations agencies	8	13 175	5 045	1 147	145	60.6	–
541820	Public relations agencies	8	13 175	5 045	1 147	145	60.6	–
54184	Media representatives	2	D	D	D	c	D	D
541840	Media representatives	2	D	D	D	c	D	D
5418402	Publishers' advertising representatives	2	D	D	D	c	D	D
54185	Display advertising	4	D	D	D	f	D	D
541850	Display advertising	4	D	D	D	f	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	29	D	D	D	c	D	D
54192	Photographic services	21	D	D	D	c	D	D
541921	Photographic studios, portrait	17	D	D	D	b	D	D
	LAFAYETTE, TN							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	LA FOLLETTE, TN							
54	**Professional, scientific, & technical services**	**12**	**4 212**	**844**	**204**	**57**	**76.0**	**–**
541	Professional, scientific, & technical services	12	4 212	844	204	57	76.0	–
	LA VERGNE, TN							
54	**Professional, scientific, & technical services**	**13**	**7 476**	**2 332**	**542**	**112**	**15.2**	**11.2**
541	Professional, scientific, & technical services	13	7 476	2 332	542	112	15.2	11.2
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54161	Management consulting services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAWRENCEBURG, TN							
54	**Professional, scientific, & technical services**	**28**	**5 318**	**1 372**	**356**	**93**	**55.4**	**7.0**
541	Professional, scientific, & technical services	28	5 318	1 372	356	93	55.4	7.0
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
	LEBANON, TN							
54	**Professional, scientific, & technical services**	**61**	**16 671**	**4 201**	**1 015**	**198**	**71.3**	**2.0**
541	Professional, scientific, & technical services	61	16 671	4 201	1 015	198	71.3	2.0
5411	Legal services	26	6 786	1 708	406	75	53.2	1.7
54111	Offices of lawyers	26	6 786	1 708	406	75	53.2	1.7
541110	Offices of lawyers	26	6 786	1 708	406	75	53.2	1.7
5411101	Offices of lawyers (except legal aid societies)	26	6 786	1 708	406	75	53.2	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	2 946	1 163	287	69	73.0	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	2 946	1 163	287	69	73.0	2.2
5413	Architectural, engineering, & related services	5	3 627	658	206	24	92.4	–
	LENOIR CITY, TN							
54	**Professional, scientific, & technical services**	**21**	**5 209**	**1 198**	**238**	**70**	**32.8**	**.7**
541	Professional, scientific, & technical services	21	5 209	1 198	238	70	32.8	.7
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D
	LEWISBURG, TN							
54	**Professional, scientific, & technical services**	**19**	**2 948**	**851**	**207**	**49**	**54.9**	**9.2**
541	Professional, scientific, & technical services	19	2 948	851	207	49	54.9	9.2
	LEXINGTON, TN							
54	**Professional, scientific, & technical services**	**20**	**3 826**	**871**	**148**	**46**	**66.0**	**19.3**
541	Professional, scientific, & technical services	20	3 826	871	148	46	66.0	19.3
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
	LIVINGSTON, TN							
54	**Professional, scientific, & technical services**	**18**	**2 065**	**508**	**122**	**28**	**72.5**	**–**
541	Professional, scientific, & technical services	18	2 065	508	122	28	72.5	–
	LOUDON, TN							
54	**Professional, scientific, & technical services**	**13**	**3 897**	**1 229**	**276**	**53**	**33.4**	**–**
541	Professional, scientific, & technical services	13	3 897	1 229	276	53	33.4	–
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
54192	Photographic services	1	D	D	D	b	D	D
541921	Photographic studios, portrait	1	D	D	D	b	D	D
	LYNCHBURG, MOORE COUNTY, TN							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MCKENZIE, TN *							
54	**Professional, scientific, & technical services**	**7**	**970**	**244**	**66**	**13**	**31.6**	**18.5**
541	Professional, scientific, & technical services	7	970	244	66	13	31.6	18.5
	MCKENZIE, TN (CARROLL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7**	**970**	**244**	**66**	**13**	**31.6**	**18.5**
541	Professional, scientific, & technical services	7	970	244	66	13	31.6	18.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MCMINNVILLE, TN							
54	**Professional, scientific, & technical services**	**26**	**5 668**	**1 392**	**382**	**78**	**43.6**	**5.2**
541	Professional, scientific, & technical services	26	5 668	1 392	382	78	43.6	5.2
5411	Legal services	11	3 255	644	154	30	47.5	–
54111	Offices of lawyers	11	3 255	644	154	30	47.5	–
541110	Offices of lawyers	11	3 255	644	154	30	47.5	–
5411101	Offices of lawyers (except legal aid societies)	11	3 255	644	154	30	47.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 108	683	209	39	38.2	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 108	683	209	39	38.2	5.3
	MADISONVILLE, TN							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	MANCHESTER, TN							
54	**Professional, scientific, & technical services**	**22**	**3 892**	**924**	**218**	**64**	**34.2**	**56.0**
541	Professional, scientific, & technical services	22	3 892	924	218	64	34.2	56.0
	MARTIN, TN							
54	**Professional, scientific, & technical services**	**10**	**1 265**	**443**	**116**	**24**	**76.6**	**19.8**
541	Professional, scientific, & technical services	10	1 265	443	116	24	76.6	19.8
	MARYVILLE, TN							
54	**Professional, scientific, & technical services**	**66**	**23 577**	**8 600**	**1 772**	**252**	**37.7**	**2.4**
541	Professional, scientific, & technical services	66	23 577	8 600	1 772	252	37.7	2.4
5411	Legal services	26	D	D	D	b	D	D
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5415	Computer systems design & related services	7	4 540	2 253	557	35	13.3	6.5
54151	Computer systems design & related services	7	4 540	2 253	557	35	13.3	6.5
	MEMPHIS, TN							
54	**Professional, scientific, & technical services**	**1 300**	**1 327 969**	**496 293**	**111 313**	**13 282**	**20.5**	**6.0**
541	Professional, scientific, & technical services	1 300	1 327 969	496 293	111 313	13 282	20.5	6.0
5411	Legal services	419	285 825	105 452	23 541	2 473	23.8	4.4
54111	Offices of lawyers	405	275 501	102 376	22 822	2 369	24.2	4.6
541110	Offices of lawyers	405	275 501	102 376	22 822	2 369	24.2	4.6
5411101	Offices of lawyers (except legal aid societies)	405	275 501	102 376	22 822	2 369	24.2	4.6
54119	Other legal services	14	10 324	3 076	719	104	12.9	–
541191	Title abstract & settlement offices	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	206	153 945	57 389	13 454	2 316	17.8	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	206	153 945	57 389	13 454	2 316	17.8	6.5
541211	Offices of certified public accountants	128	125 122	45 320	10 426	1 223	16.6	2.2
541213	Tax return preparation services	13	5 383	2 138	908	701	7.5	12.2
541219	Other accounting services	57	D	D	D	c	D	D
5413	Architectural, engineering, & related services	175	234 602	101 608	21 031	2 285	13.5	3.2
54131	Architectural services	56	71 247	31 434	6 296	622	11.4	.7
541310	Architectural services	56	71 247	31 434	6 296	622	11.4	.7
54133	Engineering services	87	131 134	57 918	11 592	1 275	15.5	4.7
541330	Engineering services	87	131 134	57 918	11 592	1 275	15.5	4.7
54137	Surveying & mapping (except geophysical) services	5	1 704	610	114	32	11.6	–
541370	Surveying & mapping (except geophysical) services	5	1 704	610	114	32	11.6	–
54138	Testing laboratories	19	28 756	10 778	2 808	328	9.9	3.3
541380	Testing laboratories	19	28 756	10 778	2 808	328	9.9	3.3
5414	Specialized design services	59	43 818	10 078	2 235	322	53.1	2.6
54141	Interior design services	22	D	D	D	c	D	D
541410	Interior design services	22	D	D	D	c	D	D
54143	Graphic design services	34	27 203	6 010	1 431	180	52.8	1.0
541430	Graphic design services	34	27 203	6 010	1 431	180	52.8	1.0
5414301	Graphic design services (except commercial art & medical artists)	28	D	D	D	c	D	D
5415	Computer systems design & related services	109	247 335	81 606	19 863	2 150	15.2	7.6
54151	Computer systems design & related services	109	247 335	81 606	19 863	2 150	15.2	7.6
541511	Custom computer programming services	43	72 000	34 016	7 023	648	38.1	15.8
541512	Computer systems design services	45	42 236	17 584	4 486	406	23.4	3.9
5415121	Computer systems integrators	21	34 705	13 546	3 565	294	16.1	4.8
5415122	Computer systems consultants (except systems integrators)	24	7 531	4 038	921	112	57.3	.1
541513	Computer facilities management services	11	D	D	D	g	D	D
541519	Other computer related services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MEMPHIS, TN—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	160	144 488	60 667	10 732	1 416	31.4	14.1
54161	Management consulting services	127	114 405	49 432	8 209	1 136	35.5	11.2
541611	Administrative management & general management consulting service	58	61 658	28 488	3 878	456	22.9	11.8
541612	Human resources & executive search consulting services	31	22 950	10 661	2 445	360	32.2	11.1
5416122	Executive placement services	15	7 403	4 382	1 014	228	35.6	–
5416123	Human resources & personnel management consulting	16	15 547	6 279	1 431	132	30.5	16.4
541613	Marketing consulting services	19	18 877	6 180	1 274	242	88.8	9.3
541614	Process, physical distribution, & logistics consulting services	12	7 704	2 846	544	57	.2	12.3
541618	Other management consulting services	7	3 216	1 257	68	21	74.4	8.7
54162	Environmental consulting services	14	23 881	8 630	2 052	218	13.7	22.1
541620	Environmental consulting services	14	23 881	8 630	2 052	218	13.7	22.1
54169	Other scientific & technical consulting services	19	6 202	2 605	471	62	24.0	37.5
541690	Other scientific & technical consulting services	19	6 202	2 605	471	62	24.0	37.5
5418	Advertising & related services	111	163 842	51 633	12 755	1 554	20.5	3.6
54181	Advertising agencies	47	52 490	22 880	5 740	570	23.7	3.3
541810	Advertising agencies	47	52 490	22 880	5 740	570	23.7	3.3
54184	Media representatives	5	D	D	D	b	D	D
541840	Media representatives	5	D	D	D	b	D	D
5418402	Publishers' advertising representatives	3	D	D	D	b	D	D
54185	Display advertising	10	D	D	D	c	D	D
541850	Display advertising	10	D	D	D	c	D	D
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54186	Direct mail advertising	10	35 670	8 869	2 183	316	29.8	3.2
541860	Direct mail advertising	10	35 670	8 869	2 183	316	29.8	3.2
54189	Other services related to advertising	23	D	D	D	c	D	D
541890	Other services related to advertising	23	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	13	D	D	D	b	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	54	D	D	D	f	D	D
54191	Marketing research & public opinion polling	11	16 740	11 665	4 392	353	6.2	2.0
541910	Marketing research & public opinion polling	11	16 740	11 665	4 392	353	6.2	2.0
54192	Photographic services	40	31 357	14 498	3 015	353	9.8	4.6
541921	Photographic studios, portrait	27	D	D	D	e	D	D
541922	Commercial photography	13	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	3	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	3	D	D	D	b	D	D
	MILAN, TN							
54	**Professional, scientific, & technical services**	**5**	**2 721**	**776**	**197**	**33**	**80.0**	**–**
541	Professional, scientific, & technical services	5	2 721	776	197	33	80.0	–
	MILLINGTON, TN							
54	**Professional, scientific, & technical services**	**14**	**4 393**	**1 768**	**218**	**30**	**26.4**	**1.7**
541	Professional, scientific, & technical services	14	4 393	1 768	218	30	26.4	1.7
	MONTEREY, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MORRISTOWN, TN *							
54	**Professional, scientific, & technical services**	**59**	**19 411**	**6 829**	**1 549**	**286**	**34.4**	**15.5**
541	Professional, scientific, & technical services	59	19 411	6 829	1 549	286	34.4	15.5
5411	Legal services	27	7 725	2 307	428	80	35.2	3.2
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	c	D	D
541213	Tax return preparation services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	3 339	1 551	424	48	40.0	60.0
54161	Management consulting services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MORRISTOWN, TN (HAMBLEN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**59**	**19 411**	**6 829**	**1 549**	**286**	**34.4**	**15.5**
541	Professional, scientific, & technical services	59	19 411	6 829	1 549	286	34.4	15.5
5411	Legal services	27	7 725	2 307	428	80	35.2	3.2
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	c	D	D
541213	Tax return preparation services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	3 339	1 551	424	48	40.0	60.0
54161	Management consulting services	3	D	D	D	b	D	D
	MOUNT CARMEL, TN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	MOUNT JULIET, TN							
54	**Professional, scientific, & technical services**	**20**	**9 844**	**3 818**	**734**	**99**	**30.3**	**26.6**
541	Professional, scientific, & technical services	20	9 844	3 818	734	99	30.3	26.6
5413	Architectural, engineering, & related services	5	7 516	3 159	585	73	15.8	29.5
	MOUNT PLEASANT, TN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	MUNFORD, TN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	MURFREESBORO, TN							
54	**Professional, scientific, & technical services**	**150**	**48 136**	**17 674**	**3 409**	**622**	**47.9**	**6.1**
541	Professional, scientific, & technical services	150	48 136	17 674	3 409	622	47.9	6.1
5411	Legal services	63	16 783	3 592	820	178	55.7	1.0
54111	Offices of lawyers	61	D	D	D	c	D	D
541110	Offices of lawyers	61	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	61	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	5 825	3 117	726	101	30.5	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	5 825	3 117	726	101	30.5	2.2
541211	Offices of certified public accountants	12	5 117	2 741	633	80	28.3	1.0
5413	Architectural, engineering, & related services	13	10 711	5 813	671	122	50.4	8.6
5414	Specialized design services	5	D	D	D	b	D	D
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	D	D	D	b	D	D
54161	Management consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	15	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NASHVILLE-DAVIDSON, TN (CC) *							
54	**Professional, scientific, & technical services**	**1 694**	**1 636 770**	**605 800**	**134 460**	**15 055**	**18.2**	**6.7**
541	Professional, scientific, & technical services	1 694	1 636 770	605 800	134 460	15 055	18.2	6.7
5411	Legal services	433	355 866	122 879	27 574	2 883	17.6	6.0
54111	Offices of lawyers	407	341 670	117 857	26 450	2 740	18.0	5.4
541110	Offices of lawyers	407	341 670	117 857	26 450	2 740	18.0	5.4
5411101	Offices of lawyers (except legal aid societies)	407	341 670	117 857	26 450	2 740	18.0	5.4
54119	Other legal services	26	14 196	5 022	1 124	143	5.7	18.5
541191	Title abstract & settlement offices	20	9 737	4 087	902	116	8.3	18.2
541199	All other legal services	6	4 459	935	222	27	–	19.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	239	184 321	78 636	16 977	2 571	15.3	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	239	184 321	78 636	16 977	2 571	15.3	11.5
541211	Offices of certified public accountants	144	126 592	50 945	10 329	1 190	12.8	8.7
541213	Tax return preparation services	17	6 380	2 366	948	557	8.6	8.1
541219	Other accounting services	68	29 364	11 283	2 622	386	38.9	6.6
5413	Architectural, engineering, & related services	266	384 020	166 873	35 379	3 372	12.7	1.4
54131	Architectural services	85	118 435	45 092	8 550	934	9.1	2.0
541310	Architectural services	85	118 435	45 092	8 550	934	9.1	2.0
54133	Engineering services	142	239 686	111 008	24 454	2 122	13.8	1.2
541330	Engineering services	142	239 686	111 008	24 454	2 122	13.8	1.2
54137	Surveying & mapping (except geophysical) services	19	6 218	3 714	740	111	44.3	3.0
541370	Surveying & mapping (except geophysical) services	19	6 218	3 714	740	111	44.3	3.0
54138	Testing laboratories	12	18 058	6 570	1 527	162	7.6	1.5
541380	Testing laboratories	12	18 058	6 570	1 527	162	7.6	1.5
5414	Specialized design services	124	86 012	20 674	4 632	553	23.4	5.2
54141	Interior design services	41	D	D	D	c	D	D
541410	Interior design services	41	D	D	D	c	D	D
54142	Industrial design services	2	D	D	D	b	D	D
541420	Industrial design services	2	D	D	D	b	D	D
54143	Graphic design services	79	46 605	12 082	2 389	316	23.8	8.7
541430	Graphic design services	79	46 605	12 082	2 389	316	23.8	8.7
5414301	Graphic design services (except commercial art & medical artists)	69	43 410	10 802	2 185	284	20.2	9.2
5414302	Commercial art	10	3 195	1 280	204	32	72.6	.8
5415	Computer systems design & related services	126	176 523	59 625	15 388	1 290	9.0	4.0
54151	Computer systems design & related services	126	176 523	59 625	15 388	1 290	9.0	4.0
541511	Custom computer programming services	50	63 944	32 137	6 481	621	10.4	5.6
541512	Computer systems design services	57	36 763	11 054	2 642	277	21.8	8.0
5415121	Computer systems integrators	28	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	29	D	D	D	c	D	D
541513	Computer facilities management services	6	D	D	D	e	D	D
541519	Other computer related services	13	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	223	222 804	77 849	17 844	2 000	20.9	14.4
54161	Management consulting services	187	205 386	71 517	16 652	1 834	18.8	15.1
541611	Administrative management & general management consulting service	96	115 187	38 526	9 381	1 036	13.7	21.7
541612	Human resources & executive search consulting services	31	35 121	17 397	3 966	491	15.9	7.0
5416121	Actuarial consulting	4	D	D	D	e	D	D
5416122	Executive placement services	13	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	14	3 893	1 834	569	96	49.5	11.3
541613	Marketing consulting services	38	31 764	9 575	1 750	180	44.2	1.7
541614	Process, physical distribution, & logistics consulting services	10	16 582	3 160	797	39	5.3	5.0
541618	Other management consulting services	12	6 732	2 859	758	88	34.3	32.7
54162	Environmental consulting services	13	9 346	3 275	676	110	37.3	2.1
541620	Environmental consulting services	13	9 346	3 275	676	110	37.3	2.1
54169	Other scientific & technical consulting services	23	8 072	3 057	516	56	54.7	10.3
541690	Other scientific & technical consulting services	23	8 072	3 057	516	56	54.7	10.3
5417	Scientific research & development services	12	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
5417102	Research & development in the life sciences	5	D	D	D	c	D	D
5418	Advertising & related services	187	182 304	60 801	12 210	1 614	34.2	7.0
54181	Advertising agencies	57	66 222	28 115	5 233	535	35.2	1.0
541810	Advertising agencies	57	66 222	28 115	5 233	535	35.2	1.0
54182	Public relations agencies	46	29 802	11 909	2 305	288	62.7	2.3
541820	Public relations agencies	46	29 802	11 909	2 305	288	62.7	2.3
54184	Media representatives	10	D	D	D	c	D	D
541840	Media representatives	10	D	D	D	c	D	D
54185	Display advertising	10	D	D	D	b	D	D
541850	Display advertising	10	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	19	22 092	6 650	1 434	325	33.2	24.4
541860	Direct mail advertising	19	22 092	6 650	1 434	325	33.2	24.4
54189	Other services related to advertising	35	D	D	D	c	D	D
541890	Other services related to advertising	35	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	21	D	D	D	c	D	D
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NASHVILLE-DAVIDSON, TN (CC) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	84	D	D	D	f	D	D
54191	Marketing research & public opinion polling	20	D	D	D	e	D	D
541910	Marketing research & public opinion polling	20	D	D	D	e	D	D
54192	Photographic services	56	D	D	D	c	D	D
541921	Photographic studios, portrait	42	D	D	D	c	D	D
541922	Commercial photography	14	D	D	D	b	D	D
54193	Translation & interpretation services	4	D	D	D	b	D	D
541930	Translation & interpretation services	4	D	D	D	b	D	D
	NASHVILLE-DAVIDSON (BALANCE), TN *							
54	**Professional, scientific, & technical services**	**1 626**	**1 608 210**	**593 796**	**131 716**	**14 699**	**17.6**	**6.6**
541	Professional, scientific, & technical services	1 626	1 608 210	593 796	131 716	14 699	17.6	6.6
5411	Legal services	416	350 260	120 932	27 176	2 819	17.1	5.7
54111	Offices of lawyers	392	D	D	D	h	D	D
541110	Offices of lawyers	392	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	392	D	D	D	h	D	D
54119	Other legal services	24	D	D	D	c	D	D
541191	Title abstract & settlement offices	18	D	D	D	c	D	D
541199	All other legal services	6	4 459	935	222	27	–	19.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	225	180 645	76 324	16 317	2 504	15.2	11.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	225	180 645	76 324	16 317	2 504	15.2	11.4
541211	Offices of certified public accountants	135	123 656	49 204	9 790	1 141	12.6	8.9
541213	Tax return preparation services	17	6 380	2 366	948	557	8.6	8.1
541219	Other accounting services	64	D	D	D	e	D	D
5413	Architectural, engineering, & related services	256	378 643	164 688	34 916	3 311	12.4	1.3
54131	Architectural services	82	D	D	D	f	D	D
541310	Architectural services	82	D	D	D	f	D	D
54133	Engineering services	136	235 316	109 181	24 067	2 080	13.5	1.2
541330	Engineering services	136	235 316	109 181	24 067	2 080	13.5	1.2
54137	Surveying & mapping (except geophysical) services	18	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	18	D	D	D	b	D	D
54138	Testing laboratories	12	18 058	6 570	1 527	162	7.6	1.5
541380	Testing laboratories	12	18 058	6 570	1 527	162	7.6	1.5
5414	Specialized design services	122	D	D	D	f	D	D
54141	Interior design services	40	D	D	D	c	D	D
541410	Interior design services	40	D	D	D	c	D	D
54142	Industrial design services	2	D	D	D	b	D	D
541420	Industrial design services	2	D	D	D	b	D	D
54143	Graphic design services	78	D	D	D	e	D	D
541430	Graphic design services	78	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists)	68	D	D	D	e	D	D
5414302	Commercial art	10	3 195	1 280	204	32	72.6	.8
5415	Computer systems design & related services	123	174 732	58 953	15 260	1 270	8.4	4.1
54151	Computer systems design & related services	123	174 732	58 953	15 260	1 270	8.4	4.1
541511	Custom computer programming services	50	63 944	32 137	6 481	621	10.4	5.6
541512	Computer systems design services	54	34 972	10 382	2 514	257	19.6	8.4
5415121	Computer systems integrators	26	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	28	D	D	D	c	D	D
541513	Computer facilities management services	6	D	D	D	e	D	D
541519	Other computer related services	13	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	216	220 318	76 591	17 702	1 975	20.6	14.3
54161	Management consulting services	181	D	D	D	g	D	D
541611	Administrative management & general management consulting service	92	D	D	D	g	D	D
541612	Human resources & executive search consulting services	30	D	D	D	e	D	D
5416121	Actuarial consulting	4	D	D	D	e	D	D
5416122	Executive placement services	13	D	D	D	c	D	D
541613	Marketing consulting services	37	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	10	16 582	3 160	797	39	5.3	5.0
541618	Other management consulting services	12	6 732	2 859	758	88	34.3	32.7
54162	Environmental consulting services	13	9 346	3 275	676	110	37.3	2.1
541620	Environmental consulting services	13	9 346	3 275	676	110	37.3	2.1
54169	Other scientific & technical consulting services	22	D	D	D	b	D	D
541690	Other scientific & technical consulting services	22	D	D	D	b	D	D
5417	Scientific research & development services	12	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
5417102	Research & development in the life sciences	5	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NASHVILLE-DAVIDSON (BALANCE), TN *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	179	D	D	D	g	D	D
54181	Advertising agencies	52	60 783	25 500	4 676	475	30.6	1.1
541810	Advertising agencies	52	60 783	25 500	4 676	475	30.6	1.1
54182	Public relations agencies	46	29 802	11 909	2 305	288	62.7	2.3
541820	Public relations agencies	46	29 802	11 909	2 305	288	62.7	2.3
54184	Media representatives	9	9 206	2 303	550	103	16.0	52.2
541840	Media representatives	9	9 206	2 303	550	103	16.0	52.2
54185	Display advertising	10	D	D	D	b	D	D
541850	Display advertising	10	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	19	22 092	6 650	1 434	325	33.2	24.4
541860	Direct mail advertising	19	22 092	6 650	1 434	325	33.2	24.4
54189	Other services related to advertising	33	D	D	D	c	D	D
541890	Other services related to advertising	33	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	20	D	D	D	c	D	D
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	77	D	D	D	f	D	D
54191	Marketing research & public opinion polling	18	12 897	5 254	1 017	297	25.5	27.3
541910	Marketing research & public opinion polling	18	12 897	5 254	1 017	297	25.5	27.3
54192	Photographic services	51	10 085	2 680	583	161	45.1	3.0
541921	Photographic studios, portrait	38	7 749	1 992	417	136	31.4	3.9
541922	Commercial photography	13	2 336	688	166	25	90.4	–
54193	Translation & interpretation services	4	D	D	D	b	D	D
541930	Translation & interpretation services	4	D	D	D	b	D	D
	NEWBERN, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	NEWPORT, TN							
54	**Professional, scientific, & technical services**	**17**	**2 473**	**641**	**137**	**40**	**49.7**	**19.6**
541	Professional, scientific, & technical services	17	2 473	641	137	40	49.7	19.6
	OAK HILL, TN *							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	OAK RIDGE, TN *							
54	**Professional, scientific, & technical services**	**142**	**926 375**	**382 253**	**93 023**	**7 814**	**1.9**	**.5**
541	Professional, scientific, & technical services	142	926 375	382 253	93 023	7 814	1.9	.5
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	62	D	D	D	g	D	D
54133	Engineering services	55	D	D	D	g	D	D
541330	Engineering services	55	D	D	D	g	D	D
5415	Computer systems design & related services	12	6 899	4 755	1 248	123	11.6	13.9
54151	Computer systems design & related services	12	6 899	4 755	1 248	123	11.6	13.9
5416	Management, scientific, & technical consulting services	24	26 856	18 123	4 069	392	16.6	.4
54161	Management consulting services	12	D	D	D	e	D	D
541611	Administrative management & general management consulting service	3	D	D	D	c	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
54162	Environmental consulting services	7	D	D	D	b	D	D
541620	Environmental consulting services	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	5	D	D	D	a	D	D
541690	Other scientific & technical consulting services	5	D	D	D	a	D	D
5417	Scientific research & development services	7	D	D	D	i	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	6	D	D	D	i	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OAK RIDGE, TN (ANDERSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**139**	**D**	**D**	**D**	**i**	**D**	**D**
541	Professional, scientific, & technical services	139	D	D	D	i	D	D
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	61	D	D	D	g	D	D
54133	Engineering services	54	D	D	D	g	D	D
541330	Engineering services	54	D	D	D	g	D	D
5415	Computer systems design & related services	11	D	D	D	c	D	D
54151	Computer systems design & related services	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	23	D	D	D	e	D	D
54161	Management consulting services	12	D	D	D	e	D	D
541611	Administrative management & general management consulting service	3	D	D	D	c	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
54162	Environmental consulting services	7	D	D	D	b	D	D
541620	Environmental consulting services	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	4	D	D	D	a	D	D
541690	Other scientific & technical consulting services	4	D	D	D	a	D	D
5417	Scientific research & development services	7	D	D	D	i	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	6	D	D	D	i	D	D
	OAK RIDGE, TN (ROANE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	OLIVER SPRINGS, TN *							
54	**Professional, scientific, & technical services**	**5**	**1 030**	**290**	**59**	**11**	**90.3**	**–**
541	Professional, scientific, & technical services	5	1 030	290	59	11	90.3	–
	OLIVER SPRINGS, TN (ANDERSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**1 030**	**290**	**59**	**11**	**90.3**	**–**
541	Professional, scientific, & technical services	5	1 030	290	59	11	90.3	–
	ONEIDA, TN							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
	PARIS, TN							
54	**Professional, scientific, & technical services**	**24**	**12 941**	**4 552**	**1 044**	**166**	**28.0**	**–**
541	Professional, scientific, & technical services	24	12 941	4 552	1 044	166	28.0	–
5411	Legal services	12	7 392	2 274	478	69	22.0	–
54111	Offices of lawyers	12	7 392	2 274	478	69	22.0	–
541110	Offices of lawyers	12	7 392	2 274	478	69	22.0	–
5411101	Offices of lawyers (except legal aid societies)	12	7 392	2 274	478	69	22.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
	PIGEON FORGE, TN							
54	**Professional, scientific, & technical services**	**9**	**1 404**	**488**	**103**	**24**	**94.9**	**–**
541	Professional, scientific, & technical services	9	1 404	488	103	24	94.9	–
	PORTLAND, TN							
54	**Professional, scientific, & technical services**	**6**	**2 772**	**1 821**	**455**	**127**	**12.1**	**–**
541	Professional, scientific, & technical services	6	2 772	1 821	455	127	12.1	–
	PULASKI, TN							
54	**Professional, scientific, & technical services**	**22**	**10 833**	**4 835**	**841**	**110**	**31.8**	**2.4**
541	Professional, scientific, & technical services	22	10 833	4 835	841	110	31.8	2.4
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RED BANK, TN							
54	**Professional, scientific, & technical services**	**14**	**3 155**	**1 045**	**204**	**32**	**81.8**	**–**
541	Professional, scientific, & technical services	14	3 155	1 045	204	32	81.8	–
5413	Architectural, engineering, & related services	4	1 460	425	82	11	89.7	–
	RIPLEY, TN							
54	**Professional, scientific, & technical services**	**10**	**1 330**	**341**	**89**	**25**	**84.2**	**–**
541	Professional, scientific, & technical services	10	1 330	341	89	25	84.2	–
	ROCKWOOD, TN							
54	**Professional, scientific, & technical services**	**6**	**1 758**	**452**	**96**	**20**	**93.4**	**–**
541	Professional, scientific, & technical services	6	1 758	452	96	20	93.4	–
	ROGERSVILLE, TN							
54	**Professional, scientific, & technical services**	**21**	**2 976**	**829**	**172**	**54**	**77.6**	**5.4**
541	Professional, scientific, & technical services	21	2 976	829	172	54	77.6	5.4
	SAVANNAH, TN							
54	**Professional, scientific, & technical services**	**24**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 032	369	101	29	61.3	29.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 032	369	101	29	61.3	29.0
	SELMER, TN							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	SEVIERVILLE, TN							
54	**Professional, scientific, & technical services**	**57**	**15 493**	**5 910**	**1 207**	**216**	**61.7**	**4.9**
541	Professional, scientific, & technical services	57	15 493	5 910	1 207	216	61.7	4.9
5411	Legal services	26	8 287	2 817	574	104	59.5	4.1
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 139	453	85	42	68.9	16.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 139	453	85	42	68.9	16.3
5418	Advertising & related services	4	D	D	D	b	D	D
	SHELBYVILLE, TN							
54	**Professional, scientific, & technical services**	**30**	**9 884**	**2 899**	**808**	**223**	**44.9**	**4.2**
541	Professional, scientific, & technical services	30	9 884	2 899	808	223	44.9	4.2
5411	Legal services	16	4 589	1 002	235	53	61.3	1.2
54111	Offices of lawyers	16	4 589	1 002	235	53	61.3	1.2
541110	Offices of lawyers	16	4 589	1 002	235	53	61.3	1.2
5411101	Offices of lawyers (except legal aid societies)	16	4 589	1 002	235	53	61.3	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	c	D	D
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	SIGNAL MOUNTAIN, TN							
54	**Professional, scientific, & technical services**	**19**	**4 777**	**2 046**	**264**	**36**	**53.0**	**.2**
541	Professional, scientific, & technical services	19	4 777	2 046	264	36	53.0	.2
5418	Advertising & related services	4	1 583	744	113	9	14.4	–
	SMITHVILLE, TN							
54	**Professional, scientific, & technical services**	**11**	**2 085**	**619**	**154**	**38**	**72.7**	**–**
541	Professional, scientific, & technical services	11	2 085	619	154	38	72.7	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SMYRNA, TN							
54	**Professional, scientific, & technical services**	**28**	**12 125**	**3 285**	**756**	**116**	**56.8**	**1.4**
541	Professional, scientific, & technical services	28	12 125	3 285	756	116	56.8	1.4
5413	Architectural, engineering, & related services	10	2 600	644	173	21	78.8	2.7
5415	Computer systems design & related services	4	7 331	2 009	455	56	40.5	–
54151	Computer systems design & related services	4	7 331	2 009	455	56	40.5	–
541512	Computer systems design services	4	7 331	2 009	455	56	40.5	–
	SODDY-DAISY, TN							
54	**Professional, scientific, & technical services**	**8**	**5 963**	**1 435**	**363**	**55**	**45.1**	**–**
541	Professional, scientific, & technical services	8	5 963	1 435	363	55	45.1	–
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	SOUTH FULTON, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SOUTH PITTSBURG, TN							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
	SPARTA, TN							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	b	D	D
	SPRINGFIELD, TN							
54	**Professional, scientific, & technical services**	**34**	**7 083**	**2 128**	**588**	**110**	**48.2**	**2.4**
541	Professional, scientific, & technical services	34	7 083	2 128	588	110	48.2	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	a	D	D
	SPRING HILL, TN *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SPRING HILL, TN (MAURY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SWEETWATER, TN *							
54	**Professional, scientific, & technical services**	**11**	**1 960**	**536**	**151**	**44**	**94.2**	**1.5**
541	Professional, scientific, & technical services	11	1 960	536	151	44	94.2	1.5
	SWEETWATER, TN (MONROE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**11**	**1 960**	**536**	**151**	**44**	**94.2**	**1.5**
541	Professional, scientific, & technical services	11	1 960	536	151	44	94.2	1.5
	TRENTON, TN							
54	**Professional, scientific, & technical services**	**10**	**2 237**	**535**	**154**	**37**	**40.6**	**–**
541	Professional, scientific, & technical services	10	2 237	535	154	37	40.6	–
	TULLAHOMA, TN *							
54	**Professional, scientific, & technical services**	**35**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	35	D	D	D	h	D	D
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	h	D	D
54133	Engineering services	4	D	D	D	h	D	D
541330	Engineering services	4	D	D	D	h	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TULLAHOMA, TN (COFFEE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**34**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	34	D	D	D	h	D	D
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	h	D	D
54133	Engineering services	4	D	D	D	h	D	D
541330	Engineering services	4	D	D	D	h	D	D
	TULLAHOMA, TN (FRANKLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	UNION CITY, TN							
54	**Professional, scientific, & technical services**	**23**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	23	D	D	D	b	D	D
5411	Legal services	7	D	D	D	b	D	D
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 857	567	164	29	13.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 857	567	164	29	13.7	–
	WAVERLY, TN							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	WHITE HOUSE, TN *							
54	**Professional, scientific, & technical services**	**3**	**478**	**217**	**56**	**22**	**100.0**	**–**
	WHITE HOUSE, TN (ROBERTSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	WHITE HOUSE, TN (SUMNER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
	WINCHESTER, TN							
54	**Professional, scientific, & technical services**	**17**	**4 795**	**1 117**	**260**	**65**	**43.2**	**37.2**
541	Professional, scientific, & technical services	17	4 795	1 117	260	65	43.2	37.2
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	BALANCE OF ANDERSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	a	D	D
	BALANCE OF BEDFORD COUNTY, TN							
54	**Professional, scientific, & technical services**	**6**	**981**	**291**	**86**	**10**	**79.6**	**–**
541	Professional, scientific, & technical services	6	981	291	86	10	79.6	–
	BALANCE OF BENTON COUNTY, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BLEDSOE COUNTY, TN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BLOUNT COUNTY, TN							
54	**Professional, scientific, & technical services**	**41**	**12 063**	**5 993**	**1 571**	**176**	**26.3**	**16.2**
541	Professional, scientific, & technical services	41	12 063	5 993	1 571	176	26.3	16.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	b	D	D
54142	Industrial design services	1	D	D	D	b	D	D
541420	Industrial design services	1	D	D	D	b	D	D
	BALANCE OF BRADLEY COUNTY, TN							
54	**Professional, scientific, & technical services**	**8**	**1 791**	**291**	**76**	**21**	**32.5**	**11.2**
541	Professional, scientific, & technical services	8	1 791	291	76	21	32.5	11.2
	BALANCE OF CAMPBELL COUNTY, TN							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BALANCE OF CANNON COUNTY, TN							
54	**Professional, scientific, & technical services**	**7**	**2 527**	**231**	**48**	**19**	**91.4**	**–**
541	Professional, scientific, & technical services	7	2 527	231	48	19	91.4	–
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	BALANCE OF CARROLL COUNTY, TN							
54	**Professional, scientific, & technical services**	**9**	**777**	**282**	**61**	**18**	**100.0**	**–**
	BALANCE OF CARTER COUNTY, TN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CHEATHAM COUNTY, TN							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	1	D	D	D	b	D	D
541611	Administrative management & general management consulting service	1	D	D	D	b	D	D
	BALANCE OF CLAIBORNE COUNTY, TN							
54	**Professional, scientific, & technical services**	**23**	**2 995**	**1 157**	**252**	**81**	**77.3**	**3.0**
541	Professional, scientific, & technical services	23	2 995	1 157	252	81	77.3	3.0
	BALANCE OF CLAY COUNTY, TN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF COCKE COUNTY, TN							
54	**Professional, scientific, & technical services**	**3**	**202**	**39**	**14**	**3**	**D**	**–**
	BALANCE OF COFFEE COUNTY, TN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	BALANCE OF CROCKETT COUNTY, TN							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	a	D	D
	BALANCE OF CUMBERLAND COUNTY, TN							
54	**Professional, scientific, & technical services**	**8**	**2 106**	**1 130**	**312**	**62**	**47.7**	**.9**
541	Professional, scientific, & technical services	8	2 106	1 130	312	62	47.7	.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF DECATUR COUNTY, TN							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	BALANCE OF DEKALB COUNTY, TN							
54	**Professional, scientific, & technical services**	**3**	**275**	**130**	**29**	**16**	**D**	**–**
	BALANCE OF DICKSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**9**	**679**	**200**	**49**	**15**	**70.5**	**29.5**
	BALANCE OF DYER COUNTY, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FAYETTE COUNTY, TN							
54	**Professional, scientific, & technical services**	**21**	**4 879**	**1 449**	**221**	**50**	**31.0**	**19.7**
541	Professional, scientific, & technical services	21	4 879	1 449	221	50	31.0	19.7
	BALANCE OF FENTRESS COUNTY, TN							
54	**Professional, scientific, & technical services**	**12**	**3 709**	**2 097**	**646**	**64**	**16.9**	**.3**
541	Professional, scientific, & technical services	12	3 709	2 097	646	64	16.9	.3
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BALANCE OF FRANKLIN COUNTY, TN							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	BALANCE OF GIBSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
	BALANCE OF GILES COUNTY, TN							
54	**Professional, scientific, & technical services**	**6**	**700**	**217**	**59**	**17**	**54.9**	**14.9**
	BALANCE OF GRAINGER COUNTY, TN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GREENE COUNTY, TN							
54	**Professional, scientific, & technical services**	**7**	**1 747**	**379**	**102**	**15**	**68.9**	**–**
541	Professional, scientific, & technical services	7	1 747	379	102	15	68.9	–
	BALANCE OF GRUNDY COUNTY, TN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HAMBLEN COUNTY, TN							
54	**Professional, scientific, & technical services**	**9**	**825**	**278**	**71**	**23**	**90.2**	**–**
	BALANCE OF HAMILTON COUNTY, TN							
54	**Professional, scientific, & technical services**	**66**	**11 511**	**3 585**	**694**	**110**	**64.2**	**18.9**
541	Professional, scientific, & technical services	66	11 511	3 585	694	110	64.2	18.9
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	a	D	D
	BALANCE OF HANCOCK COUNTY, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HARDEMAN COUNTY, TN							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF HARDIN COUNTY, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HAWKINS COUNTY, TN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BALANCE OF HENDERSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**4**	**423**	**61**	**10**	**2**	**77.1**	**22.9**
	BALANCE OF HENRY COUNTY, TN							
54	**Professional, scientific, & technical services**	**8**	**1 547**	**381**	**103**	**25**	**55.3**	**5.0**
541	Professional, scientific, & technical services	8	1 547	381	103	25	55.3	5.0
	BALANCE OF HICKMAN COUNTY, TN							
54	**Professional, scientific, & technical services**	**5**	**2 004**	**1 019**	**157**	**47**	**3.4**	**38.6**
541	Professional, scientific, & technical services	5	2 004	1 019	157	47	3.4	38.6
	BALANCE OF HOUSTON COUNTY, TN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HUMPHREYS COUNTY, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF JACKSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF JEFFERSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**18**	**2 998**	**623**	**137**	**40**	**65.5**	**9.7**
541	Professional, scientific, & technical services	18	2 998	623	137	40	65.5	9.7
	BALANCE OF JOHNSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	BALANCE OF KNOX COUNTY, TN							
54	**Professional, scientific, & technical services**	**249**	**165 728**	**67 865**	**15 157**	**1 551**	**25.5**	**12.0**
541	Professional, scientific, & technical services	249	165 728	67 865	15 157	1 551	25.5	12.0
5411	Legal services	37	D	D	D	c	D	D
54111	Offices of lawyers	30	D	D	D	c	D	D
541110	Offices of lawyers	30	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	c	D	D
54119	Other legal services	7	3 267	674	192	28	18.4	.2
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	D	D	D	b	D	D
5413	Architectural, engineering, & related services	59	47 464	23 092	4 799	437	23.1	25.9
54133	Engineering services	48	D	D	D	e	D	D
541330	Engineering services	48	D	D	D	e	D	D
5415	Computer systems design & related services	40	D	D	D	e	D	D
54151	Computer systems design & related services	40	D	D	D	e	D	D
541511	Custom computer programming services	12	D	D	D	c	D	D
541512	Computer systems design services	21	D	D	D	c	D	D
5415121	Computer systems integrators	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	42	D	D	D	e	D	D
54161	Management consulting services	26	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	c	D	D
54162	Environmental consulting services	12	D	D	D	c	D	D
541620	Environmental consulting services	12	D	D	D	c	D	D
5418	Advertising & related services	17	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LAKE COUNTY, TN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LAUDERDALE COUNTY, TN							
54	**Professional, scientific, & technical services**	**5**	**773**	**293**	**133**	**32**	**57.1**	**42.9**
	BALANCE OF LAWRENCE COUNTY, TN							
54	**Professional, scientific, & technical services**	**8**	**912**	**510**	**99**	**17**	**58.6**	**10.4**
541	Professional, scientific, & technical services	8	912	510	99	17	58.6	10.4
	BALANCE OF LEWIS COUNTY, TN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	BALANCE OF LINCOLN COUNTY, TN							
54	**Professional, scientific, & technical services**	**10**	**2 273**	**655**	**143**	**29**	**75.7**	**17.7**
541	Professional, scientific, & technical services	10	2 273	655	143	29	75.7	17.7
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BALANCE OF LOUDON COUNTY, TN							
54	**Professional, scientific, & technical services**	**9**	**1 093**	**366**	**35**	**9**	**100.0**	**–**
541	Professional, scientific, & technical services	9	1 093	366	35	9	100.0	–
	BALANCE OF MCMINN COUNTY, TN							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MCNAIRY COUNTY, TN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MACON COUNTY, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	BALANCE OF MADISON COUNTY, TN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MARION COUNTY, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MARSHALL COUNTY, TN							
54	**Professional, scientific, & technical services**	**4**	**952**	**349**	**89**	**23**	**21.7**	**–**
541	Professional, scientific, & technical services	4	952	349	89	23	21.7	–
	BALANCE OF MAURY COUNTY, TN							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	BALANCE OF MEIGS COUNTY, TN							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MONROE COUNTY, TN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MONTGOMERY COUNTY, TN							
54	**Professional, scientific, & technical services**	**7**	**1 288**	**577**	**150**	**20**	**25.9**	**6.0**
541	Professional, scientific, & technical services	7	1 288	577	150	20	25.9	6.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MORGAN COUNTY, TN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	BALANCE OF OVERTON COUNTY, TN							
54	**Professional, scientific, & technical services**	**3**	**315**	**158**	**31**	**6**	**D**	**–**
	BALANCE OF PERRY COUNTY, TN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PICKETT COUNTY, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF POLK COUNTY, TN							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	BALANCE OF PUTNAM COUNTY, TN							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
	BALANCE OF RHEA COUNTY, TN							
54	**Professional, scientific, & technical services**	**6**	**2 291**	**500**	**121**	**12**	**39.0**	**61.0**
541	Professional, scientific, & technical services	6	2 291	500	121	12	39.0	61.0
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
	BALANCE OF ROANE COUNTY, TN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ROBERTSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	BALANCE OF RUTHERFORD COUNTY, TN							
54	**Professional, scientific, & technical services**	**20**	**3 161**	**1 342**	**217**	**38**	**54.0**	**17.1**
541	Professional, scientific, & technical services	20	3 161	1 342	217	38	54.0	17.1
	BALANCE OF SCOTT COUNTY, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	BALANCE OF SEQUATCHIE COUNTY, TN							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SEVIER COUNTY, TN							
54	**Professional, scientific, & technical services**	**24**	**4 877**	**1 484**	**396**	**86**	**49.5**	**12.9**
541	Professional, scientific, & technical services	24	4 877	1 484	396	86	49.5	12.9
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SHELBY COUNTY, TN							
54	**Professional, scientific, & technical services**	**149**	**59 208**	**21 622**	**4 633**	**849**	**36.8**	**9.5**
541	Professional, scientific, & technical services	149	59 208	21 622	4 633	849	36.8	9.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	c	D	D
5413	Architectural, engineering, & related services	19	D	D	D	c	D	D
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
5414	Specialized design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	28	D	D	D	b	D	D
54151	Computer systems design & related services	28	D	D	D	b	D	D
541512	Computer systems design services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	34	D	D	D	c	D	D
54161	Management consulting services	31	D	D	D	c	D	D
5418	Advertising & related services	16	D	D	D	b	D	D
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	17	D	D	D	c	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	BALANCE OF SMITH COUNTY, TN							
54	**Professional, scientific, & technical services**	**8**	**1 185**	**463**	**91**	**19**	**100.0**	**–**
541	Professional, scientific, & technical services	8	1 185	463	91	19	100.0	–
	BALANCE OF STEWART COUNTY, TN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SULLIVAN COUNTY, TN							
54	**Professional, scientific, & technical services**	**48**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	48	D	D	D	c	D	D
5413	Architectural, engineering, & related services	11	7 970	2 442	588	79	41.4	36.2
5414	Specialized design services	5	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	BALANCE OF SUMNER COUNTY, TN							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
	BALANCE OF TIPTON COUNTY, TN							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	BALANCE OF TROUSDALE COUNTY, TN							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
	BALANCE OF UNICOI COUNTY, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF UNION COUNTY, TN							
54	**Professional, scientific, & technical services**	**7**	**550**	**140**	**40**	**18**	**86.4**	**–**
	BALANCE OF VAN BUREN COUNTY, TN							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WARREN COUNTY, TN							
54	**Professional, scientific, & technical services**	**6**	**1 584**	**481**	**103**	**27**	**8.0**	**24.5**
541	Professional, scientific, & technical services	6	1 584	481	103	27	8.0	24.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF WASHINGTON COUNTY, TN							
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	4 017	1 453	301	25	27.5	–
	BALANCE OF WAYNE COUNTY, TN							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	a	D	D
	BALANCE OF WEAKLEY COUNTY, TN							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
	BALANCE OF WHITE COUNTY, TN							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
	BALANCE OF WILLIAMSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**51**	**13 408**	**5 633**	**1 167**	**164**	**40.7**	**13.1**
541	Professional, scientific, & technical services	51	13 408	5 633	1 167	164	40.7	13.1
5413	Architectural, engineering, & related services	14	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
	BALANCE OF WILSON COUNTY, TN							
54	**Professional, scientific, & technical services**	**23**	**3 029**	**1 307**	**280**	**49**	**68.0**	**1.0**
541	Professional, scientific, & technical services	23	3 029	1 307	280	49	68.0	1.0

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

TENNESSEE

Belle Meade. See "Nashville-Davidson (consolidated city)."

Chattanooga is in Hamilton and Marion Counties; it annexed into Marion County in April 1994.

Farragut is in Knox and Loudon Counties.

Forest Hills. See "Nashville-Davidson (consolidated city)."

Goodlettsville is in Davidson and Sumner Counties; see "Nashville-Davidson (consolidated city)."

Harriman is in Morgan and Roane Counties.

Humboldt is in Gibson and Madison Counties.

Johnson City is in Carter, Sullivan, and Washington Counties.

Kingsport is in Hawkins and Sullivan Counties.

McKenzie is in Carroll, Henry, and Weakley Counties.

Millersville is in Robertson and Sumner Counties.

Morristown is in Hamblen and Jefferson Counties; it annexed into Jefferson County in July 1995.

Nashville-Davidson (balance). See "Nashville-Davidson (consolidated city)."

Nashville-Davidson (consolidated city). The "Metropolitan Government of Nashville and Davidson County" is coextensive with Davidson County. It includes Belle Meade, Forest Hills, Goodlettsville (part in Davidson County), and Oak Hill, which are tabulated separately. "Nashville-Davidson (balance)," which is a place equivalent, includes Berry Hill, Lakewood, and Ridgetop (part in Davidson County), which are not populous enough for separate tabulation.

Oak Hill. See "Nashville-Davidson (consolidated city)."

Oak Ridge is in Anderson and Roane Counties.

Oliver Springs is in Anderson, Morgan, and Roane Counties.

Spring Hill is in Maury and Williamson Counties.

Sweetwater is in McMinn and Monroe Counties.

Tullahoma is in Coffee and Franklin Counties.

White House is in Robertson and Sumner Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E.
Metropolitan Areas

TENNESSEE

Chattanooga, TN—GA MSA

- Catoosa County, GA
- Dade County, GA
- Walker County, GA
- Hamilton County, TN
- Marion County, TN

Clarksville—Hopkinsville, TN—KY MSA

- Christian County, KY
- Montgomery County, TN

Jackson, TN MSA

- Chester County, TN
- Madison County, TN

Johnson City—Kingsport—Bristol, TN—VA MSA

- Carter County, TN
- Hawkins County, TN
- Sullivan County, TN
- Unicoi County, TN
- Washington County, TN
- Scott County, VA
- Washington County, VA
- Bristol, VA (IC)

Knoxville, TN MSA

- Anderson County, TN
- Blount County, TN
- Knox County, TN
- Loudon County, TN
- Sevier County, TN
- Union County, TN

Memphis, TN—AR—MS MSA

- Crittenden County, AR
- DeSoto County, MS
- Fayette County, TN
- Shelby County, TN
- Tipton County, TN

Nashville, TN MSA

- Cheatham County, TN
- Davidson County, TN
- Dickson County, TN
- Robertson County, TN
- Rutherford County, TN
- Sumner County, TN
- Williamson County, TN
- Wilson County, TN

Texas

1997

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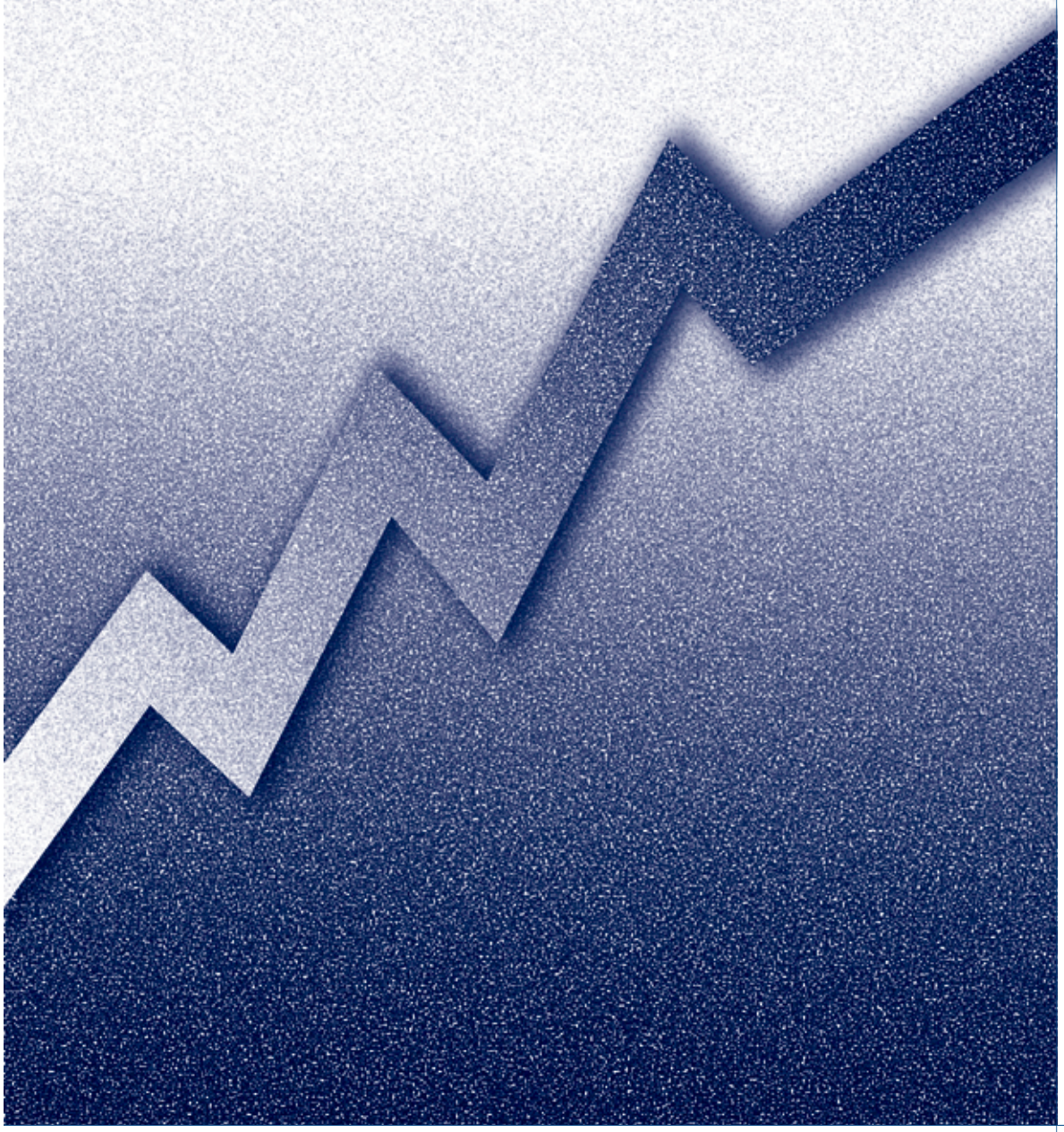
Professional, Scientific, and Technical Services

Geographic Area Series



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ECONOMIC CENSUS 1997

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Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TEXAS							
54	**Professional, scientific, & technical services**	**42 492**	**42 044 071**	**15 906 745**	**3 438 842**	**351 422**	**18.4**	**8.9**
541	Professional, scientific, & technical services	42 492	42 044 071	15 906 745	3 438 842	351 422	18.4	8.9
5411	Legal services	12 958	9 240 222	3 583 646	705 494	70 228	22.1	6.0
54111	Offices of lawyers	12 308	8 812 733	3 450 691	675 705	65 525	22.7	5.9
541110	Offices of lawyers	12 308	8 812 733	3 450 691	675 705	65 525	22.7	5.9
5411101	Offices of lawyers (except legal aid societies)	12 308	8 812 733	3 450 691	675 705	65 525	22.7	5.9
54119	Other legal services	650	427 489	132 955	29 789	4 703	11.6	8.6
541191	Title abstract & settlement offices	548	306 125	111 827	25 169	4 006	14.2	10.7
541199	All other legal services	102	121 364	21 128	4 620	697	5.0	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7 119	3 856 499	1 551 518	337 626	53 143	22.5	10.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	7 119	3 856 499	1 551 518	337 626	53 143	22.5	10.6
541211	Offices of certified public accountants	4 272	2 720 446	1 052 675	223 219	26 744	21.8	4.9
541213	Tax return preparation services	815	125 381	42 152	14 305	8 048	44.8	8.1
541214	Payroll services	174	457 171	273 779	60 970	10 397	2.9	47.0
541219	Other accounting services	1 858	553 501	182 912	39 132	7 954	37.2	8.9
5413	Architectural, engineering, & related services	7 004	11 988 287	4 463 706	965 726	92 449	15.1	7.1
54131	Architectural services	1 306	1 160 271	444 352	84 260	9 746	25.9	2.9
541310	Architectural services	1 306	1 160 271	444 352	84 260	9 746	25.9	2.9
54133	Engineering services	4 013	9 077 810	3 236 768	697 105	61 475	13.3	6.2
541330	Engineering services	4 013	9 077 810	3 236 768	697 105	61 475	13.3	6.2
54134	Drafting services	158	69 681	35 385	7 842	937	12.8	2.7
541340	Drafting services	158	69 681	35 385	7 842	937	12.8	2.7
54135	Building inspection services	160	37 762	13 001	2 373	437	47.1	4.6
541350	Building inspection services	160	37 762	13 001	2 373	437	47.1	4.6
54136	Geophysical surveying & mapping services	185	706 133	331 329	82 708	6 290	10.9	26.9
541360	Geophysical surveying & mapping services	185	706 133	331 329	82 708	6 290	10.9	26.9
54137	Surveying & mapping (except geophysical) services	664	312 698	140 451	30 755	5 170	27.6	2.8
541370	Surveying & mapping (except geophysical) services	664	312 698	140 451	30 755	5 170	27.6	2.8
54138	Testing laboratories	518	623 932	262 420	60 683	8 394	19.4	7.9
541380	Testing laboratories	518	623 932	262 420	60 683	8 394	19.4	7.9
5414	Specialized design services	1 427	768 329	208 885	46 356	6 083	35.4	7.3
54141	Interior design services	649	323 655	70 325	15 982	2 464	45.1	8.8
541410	Interior design services	649	323 655	70 325	15 982	2 464	45.1	8.8
54142	Industrial design services	66	62 778	30 574	7 052	643	7.3	12.6
541420	Industrial design services	66	62 778	30 574	7 052	643	7.3	12.6
54143	Graphic design services	681	374 646	105 680	22 669	2 875	31.9	5.0
541430	Graphic design services	681	374 646	105 680	22 669	2 875	31.9	5.0
5414301	Graphic design services (except commercial art & medical artists)	583	332 884	94 076	20 360	2 498	30.8	5.3
5414302	Commercial art	96	D	D	D	e	D	D
5414303	Medical artists	2	D	D	D	a	D	D
54149	Other specialized design services	31	7 250	2 306	653	101	27.4	14.6
541490	Other specialized design services	31	7 250	2 306	653	101	27.4	14.6
5415	Computer systems design & related services	4 491	7 436 661	2 806 480	649 796	50 071	12.7	13.5
54151	Computer systems design & related services	4 491	7 436 661	2 806 480	649 796	50 071	12.7	13.5
541511	Custom computer programming services	1 960	2 659 752	1 219 576	272 136	20 441	12.8	17.1
541512	Computer systems design services	1 917	3 462 497	1 209 886	279 606	21 809	14.9	10.9
5415121	Computer systems integrators	719	2 744 138	852 879	202 777	14 734	10.6	10.9
5415122	Computer systems consultants (except systems integrators)	1 198	718 359	357 007	76 829	7 075	31.5	11.1
541513	Computer facilities management services	116	1 044 275	253 951	71 650	5 163	1.3	12.2
541519	Other computer related services	498	270 137	123 067	26 404	2 658	27.8	17.2
5416	Management, scientific, & technical consulting services	5 228	4 442 596	1 867 420	404 748	35 123	21.2	10.9
54161	Management consulting services	3 729	3 439 718	1 529 930	333 006	27 508	19.5	11.0
541611	Administrative management & general management consulting service	1 739	2 020 932	912 190	198 266	15 067	14.5	10.4
541612	Human resources & executive search consulting services	961	699 927	338 724	68 909	6 392	28.4	12.1
5416121	Actuarial consulting	46	64 495	31 205	6 692	438	15.8	2.4
5416122	Executive placement services	540	372 495	189 210	36 304	3 652	30.4	11.9
5416123	Human resources & personnel management consulting	375	262 937	118 309	25 913	2 302	28.6	14.8
541613	Marketing consulting services	585	362 555	145 443	34 978	3 007	31.3	17.6
541614	Process, physical distribution, & logistics consulting services	201	260 219	94 902	23 181	1 937	14.0	3.4
541618	Other management consulting services	243	96 085	38 671	7 672	1 105	31.7	12.1
54162	Environmental consulting services	453	293 719	110 504	23 832	2 844	42.2	7.1
541620	Environmental consulting services	453	293 719	110 504	23 832	2 844	42.2	7.1
54169	Other scientific & technical consulting services	1 046	709 159	226 986	47 910	4 771	20.8	11.7
541690	Other scientific & technical consulting services	1 046	709 159	226 986	47 910	4 771	20.8	11.7
5417	Scientific research & development services	385	805 224	360 261	92 523	7 506	11.7	8.8
54171	R&D in the physical, engineering, & life sciences	336	778 748	350 491	90 229	7 096	11.4	8.4
541710	R&D in the physical, engineering, & life sciences	336	778 748	350 491	90 229	7 096	11.4	8.4
5417101	R&D in the physical & engineering sciences	218	547 290	236 520	63 573	4 917	7.1	8.3
5417102	Research & development in the life sciences	118	231 458	113 971	26 656	2 179	21.5	8.5
54172	Research & development in the social sciences & humanities	49	26 476	9 770	2 294	410	20.6	20.8
541720	R&D in the social sciences & humanities	49	26 476	9 770	2 294	410	20.6	20.8

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TEXAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	2 343	2 724 248	806 950	179 285	23 618	20.7	6.9
54181	Advertising agencies	794	799 177	367 894	82 294	7 872	14.9	9.2
541810	Advertising agencies	794	799 177	367 894	82 294	7 872	14.9	9.2
54182	Public relations agencies	333	165 377	59 896	13 085	1 411	44.0	9.1
541820	Public relations agencies	333	165 377	59 896	13 085	1 411	44.0	9.1
54183	Media buying services	61	44 618	17 669	3 752	449	6.4	6.6
541830	Media buying services	61	44 618	17 669	3 752	449	6.4	6.6
54184	Media representatives	182	146 177	46 252	10 496	1 410	16.0	13.9
541840	Media representatives	182	146 177	46 252	10 496	1 410	16.0	13.9
5418401	Radio & television advertising representatives	84	72 746	28 706	6 560	848	6.6	17.6
5418402	Publishers' advertising representatives	98	73 431	17 546	3 936	562	25.4	10.3
54185	Display advertising	173	334 399	55 429	13 686	2 992	14.4	5.7
541850	Display advertising	173	334 399	55 429	13 686	2 992	14.4	5.7
5418501	Display advertising (except outdoor)	29	142 360	12 490	2 740	1 662	7.4	.4
5418502	Outdoor advertising services	144	192 039	42 939	10 946	1 330	19.7	9.6
54186	Direct mail advertising	211	621 862	168 105	36 762	6 166	16.3	4.0
541860	Direct mail advertising	211	621 862	168 105	36 762	6 166	16.3	4.0
54187	Advertising material distribution services	43	62 289	10 206	1 669	322	20.5	10.8
541870	Advertising material distribution services	43	62 289	10 206	1 669	322	20.5	10.8
54189	Other services related to advertising	546	550 349	81 499	17 541	2 996	33.1	4.6
541890	Other services related to advertising	546	550 349	81 499	17 541	2 996	33.1	4.6
5418901	Welcoming services	7	974	111	15	10	70.4	23.0
5418902	Advertising specialties goods distributor	304	434 988	53 341	12 032	1 820	31.1	4.5
5418903	Sign painting & lettering shop	171	60 907	14 176	2 437	664	40.2	4.8
5418909	All other advertising	64	53 480	13 871	3 057	502	39.8	4.7
5419	Other professional, scientific, & technical services	1 537	782 005	257 879	57 288	13 201	25.7	13.7
54191	Marketing research & public opinion polling	209	301 151	107 471	24 327	5 802	16.8	22.5
541910	Marketing research & public opinion polling	209	301 151	107 471	24 327	5 802	16.8	22.5
54192	Photographic services	1 055	306 159	92 719	20 249	5 549	32.7	8.8
541921	Photographic studios, portrait	847	224 015	67 107	14 941	4 739	33.8	9.7
541922	Commercial photography	208	82 144	25 612	5 308	810	29.6	6.2
54193	Translation & interpretation services	50	28 413	10 210	1 747	253	19.5	4.4
541930	Translation & interpretation services	50	28 413	10 210	1 747	253	19.5	4.4
54199	All other professional, scientific, & technical services	223	146 282	47 479	10 965	1 597	30.7	7.9
541990	All other professional, scientific, & technical services	223	146 282	47 479	10 965	1 597	30.7	7.9

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	TEXAS								
54	**Professional, scientific, & technical services**	**314**	**879 662**	**896 357**	**280 078**	**64 700**	**6 970**	**7.4**	**3.6**
541	Professional, scientific, & technical services	314	879 662	896 357	280 078	64 700	6 970	7.4	3.6
5411	Legal services	160	67 435	65 668	38 030	8 378	1 110	12.3	14.8
54111	Offices of lawyers	160	67 435	65 668	38 030	8 378	1 110	12.3	14.8
541110	Offices of lawyers	160	67 435	65 668	38 030	8 378	1 110	12.3	14.8
5411102	Legal aid societies & similar legal services	160	67 435	65 668	38 030	8 378	1 110	12.3	14.8
5417	Scientific research & development services	154	812 227	830 689	242 048	56 322	5 860	7.0	2.7
54171	R&D in the physical, engineering, & life sciences	118	693 815	715 083	232 130	53 712	5 531	7.2	2.9
541710	R&D in the physical, engineering, & life sciences	118	693 815	715 083	232 130	53 712	5 531	7.2	2.9
5417101	R&D in the physical & engineering sciences	48	534 710	555 091	169 213	39 087	3 823	5.8	1.1
5417102	Research & development in the life sciences	70	159 105	159 992	62 917	14 625	1 708	11.9	8.9
54172	Research & development in the social sciences & humanities	36	118 412	115 606	9 918	2 610	329	5.6	1.4
541720	R&D in the social sciences & humanities	36	118 412	115 606	9 918	2 610	329	5.6	1.4

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ABILENE, TX MSA							
54	**Professional, scientific, & technical services**	**229**	**93 193**	**30 389**	**6 658**	**1 123**	**39.3**	**7.5**
541	Professional, scientific, & technical services	229	93 193	30 389	6 658	1 123	39.3	7.5
5411	Legal services	76	26 711	7 347	1 602	261	49.2	3.6
54111	Offices of lawyers	71	24 835	6 741	1 470	240	50.2	3.9
541110	Offices of lawyers	71	24 835	6 741	1 470	240	50.2	3.9
5411101	Offices of lawyers (except legal aid societies)	71	24 835	6 741	1 470	240	50.2	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	17 430	6 917	1 677	332	35.5	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	17 430	6 917	1 677	332	35.5	6.5
541211	Offices of certified public accountants	34	13 702	5 238	1 284	189	34.5	6.9
541213	Tax return preparation services	5	1 035	467	150	78	46.0	3.0
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	34	22 585	9 728	1 908	246	26.8	12.3
54133	Engineering services	20	18 063	8 369	1 624	185	22.9	15.0
541330	Engineering services	20	18 063	8 369	1 624	185	22.9	15.0
5414	Specialized design services	10	3 519	599	99	29	61.2	25.7
54143	Graphic design services	5	2 613	531	88	22	71.6	28.4
541430	Graphic design services	5	2 613	531	88	22	71.6	28.4
5415	Computer systems design & related services	7	5 087	923	226	30	42.8	7.9
54151	Computer systems design & related services	7	5 087	923	226	30	42.8	7.9
5416	Management, scientific, & technical consulting services	26	7 104	2 084	426	101	76.6	11.6
54169	Other scientific & technical consulting services	8	3 618	781	183	54	89.1	10.9
541690	Other scientific & technical consulting services	8	3 618	781	183	54	89.1	10.9
5418	Advertising & related services	10	7 927	1 482	299	67	8.8	–
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	AMARILLO, TX MSA							
54	**Professional, scientific, & technical services**	**363**	**199 673**	**85 293**	**20 237**	**2 879**	**24.5**	**4.8**
541	Professional, scientific, & technical services	363	199 673	85 293	20 237	2 879	24.5	4.8
5411	Legal services	123	68 874	26 882	5 624	636	21.4	6.9
54111	Offices of lawyers	123	68 874	26 882	5 624	636	21.4	6.9
541110	Offices of lawyers	123	68 874	26 882	5 624	636	21.4	6.9
5411101	Offices of lawyers (except legal aid societies)	123	68 874	26 882	5 624	636	21.4	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	96	28 508	15 735	3 782	1 137	34.5	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	96	28 508	15 735	3 782	1 137	34.5	7.0
541211	Offices of certified public accountants	59	18 363	8 654	1 963	293	42.1	4.2
541213	Tax return preparation services	15	1 248	476	171	101	65.3	34.7
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	48	42 801	14 775	3 216	320	18.9	.9
54131	Architectural services	12	4 886	1 423	313	42	47.5	1.2
541310	Architectural services	12	4 886	1 423	313	42	47.5	1.2
54133	Engineering services	18	34 334	11 833	2 546	212	12.5	.4
541330	Engineering services	18	34 334	11 833	2 546	212	12.5	.4
54137	Surveying & mapping (except geophysical) services	8	2 434	1 154	268	48	36.4	–
541370	Surveying & mapping (except geophysical) services	8	2 434	1 154	268	48	36.4	–
5414	Specialized design services	12	3 823	562	132	43	38.9	–
54141	Interior design services	7	2 938	341	89	26	20.5	–
541410	Interior design services	7	2 938	341	89	26	20.5	–
5415	Computer systems design & related services	15	13 092	4 665	800	97	49.6	4.7
54151	Computer systems design & related services	15	13 092	4 665	800	97	49.6	4.7
5416	Management, scientific, & technical consulting services	29	4 882	1 853	441	68	61.2	31.7
54161	Management consulting services	16	2 938	1 229	313	39	43.7	48.2
5417	Scientific research & development services	6	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	e	D	D
5418	Advertising & related services	19	7 759	2 146	536	91	54.1	2.1
5419	Other professional, scientific, & technical services	15	D	D	D	c	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AUSTIN–SAN MARCOS, TX MSA							
54	**Professional, scientific, & technical services**	**3 699**	**3 460 547**	**1 392 237**	**300 550**	**30 168**	**24.0**	**8.6**
541	Professional, scientific, & technical services	3 699	3 460 547	1 392 237	300 550	30 168	24.0	8.6
5411	Legal services	978	782 378	310 695	61 360	6 219	19.1	8.6
54111	Offices of lawyers	933	709 690	295 610	57 850	5 742	20.1	7.8
541110	Offices of lawyers	933	709 690	295 610	57 850	5 742	20.1	7.8
5411101	Offices of lawyers (except legal aid societies)	933	709 690	295 610	57 850	5 742	20.1	7.8
54119	Other legal services	45	72 688	15 085	3 510	477	9.2	16.0
541191	Title abstract & settlement offices	37	D	D	D	e	D	D
541199	All other legal services	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	428	118 445	46 096	10 261	1 951	43.4	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	428	118 445	46 096	10 261	1 951	43.4	8.7
541211	Offices of certified public accountants	280	88 917	35 308	7 690	1 114	46.4	8.7
541213	Tax return preparation services	47	7 712	2 455	791	481	43.9	.6
541219	Other accounting services	92	16 073	5 154	1 101	278	41.8	5.4
5413	Architectural, engineering, & related services	725	761 796	324 285	73 539	7 651	23.9	4.6
54131	Architectural services	162	104 944	40 577	7 880	1 060	36.9	4.6
541310	Architectural services	162	104 944	40 577	7 880	1 060	36.9	4.6
54133	Engineering services	436	577 218	246 671	57 165	5 298	22.3	4.7
541330	Engineering services	436	577 218	246 671	57 165	5 298	22.3	4.7
54134	Drafting services	9	5 148	1 788	408	64	11.9	–
541340	Drafting services	9	5 148	1 788	408	64	11.9	–
54135	Building inspection services	19	2 627	1 155	248	47	40.7	5.1
541350	Building inspection services	19	2 627	1 155	248	47	40.7	5.1
54137	Surveying & mapping (except geophysical) services	62	26 144	14 625	3 301	548	20.5	1.3
541370	Surveying & mapping (except geophysical) services	62	26 144	14 625	3 301	548	20.5	1.3
54138	Testing laboratories	32	44 254	18 958	4 455	626	14.8	4.2
541380	Testing laboratories	32	44 254	18 958	4 455	626	14.8	4.2
5414	Specialized design services	126	70 614	18 366	3 892	543	32.2	12.5
54141	Interior design services	45	23 877	2 948	653	161	48.5	23.7
541410	Interior design services	45	23 877	2 948	653	161	48.5	23.7
54142	Industrial design services	14	D	D	D	c	D	D
541420	Industrial design services	14	D	D	D	c	D	D
54143	Graphic design services	65	23 851	7 786	1 283	237	36.8	5.9
541430	Graphic design services	65	23 851	7 786	1 283	237	36.8	5.9
5414301	Graphic design services (except commercial art & medical artists)	58	20 881	6 951	1 100	195	37.0	6.7
5414302	Commercial art	5	D	D	D	b	D	D
5415	Computer systems design & related services	550	935 307	354 291	75 308	6 631	28.5	11.4
54151	Computer systems design & related services	550	935 307	354 291	75 308	6 631	28.5	11.4
541511	Custom computer programming services	266	350 946	180 504	37 230	3 021	25.8	13.6
541512	Computer systems design services	222	553 317	161 357	35 790	3 296	29.8	9.4
5415121	Computer systems integrators	74	488 798	124 596	29 040	2 656	28.7	8.3
5415122	Computer systems consultants (except systems integrators)	148	64 519	36 761	6 750	640	38.5	17.3
541519	Other computer related services	58	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	476	334 363	135 542	28 498	2 605	25.7	11.9
54161	Management consulting services	324	243 116	100 842	21 132	1 886	23.8	10.1
541611	Administrative management & general management consulting service	164	141 317	56 472	11 845	963	22.7	12.2
541612	Human resources & executive search consulting services	68	48 126	26 727	5 256	504	30.5	4.9
5416122	Executive placement services	34	28 299	16 985	3 203	337	26.7	7.7
5416123	Human resources & personnel management consulting	31	D	D	D	c	D	D
541613	Marketing consulting services	60	14 891	5 719	1 397	139	52.2	6.3
541614	Process, physical distribution, & logistics consulting services	16	30 116	8 898	1 890	197	7.9	2.7
541618	Other management consulting services	16	8 666	3 026	744	83	10.1	35.7
54162	Environmental consulting services	58	40 191	17 060	3 699	401	37.4	8.2
541620	Environmental consulting services	58	40 191	17 060	3 699	401	37.4	8.2
54169	Other scientific & technical consulting services	94	51 056	17 640	3 667	318	25.3	23.6
541690	Other scientific & technical consulting services	94	51 056	17 640	3 667	318	25.3	23.6
5417	Scientific research & development services	68	202 800	108 552	27 207	1 684	7.7	5.7
54171	R&D in the physical, engineering, & life sciences	58	193 181	105 842	26 616	1 594	7.0	6.0
541710	R&D in the physical, engineering, & life sciences	58	193 181	105 842	26 616	1 594	7.0	6.0
5417101	R&D in the physical & engineering sciences	38	111 330	50 448	13 105	704	7.7	8.6
5417102	Research & development in the life sciences	20	81 851	55 394	13 511	890	6.2	2.6
54172	Research & development in the social sciences & humanities	10	9 619	2 710	591	90	20.6	.1
541720	R&D in the social sciences & humanities	10	9 619	2 710	591	90	20.6	.1

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AUSTIN–SAN MARCOS, TX MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	223	188 595	74 380	16 207	1 880	22.4	7.6
54181	Advertising agencies	77	80 520	41 390	9 098	994	9.5	4.7
541810	Advertising agencies	77	80 520	41 390	9 098	994	9.5	4.7
54182	Public relations agencies	63	39 995	14 393	3 209	296	35.1	13.6
541820	Public relations agencies	63	39 995	14 393	3 209	296	35.1	13.6
54183	Media buying services	5	8 441	3 216	663	81	–	–
541830	Media buying services	5	8 441	3 216	663	81	–	–
54185	Display advertising	12	14 093	3 186	1 030	88	9.6	20.6
541850	Display advertising	12	14 093	3 186	1 030	88	9.6	20.6
5418502	Outdoor advertising services	10	D	D	D	b	D	D
54186	Direct mail advertising	14	17 335	6 514	1 172	206	48.5	–
541860	Direct mail advertising	14	17 335	6 514	1 172	206	48.5	–
54189	Other services related to advertising	44	25 995	4 993	913	189	39.8	5.9
541890	Other services related to advertising	44	25 995	4 993	913	189	39.8	5.9
5418902	Advertising specialties goods distributor	21	19 962	3 368	672	113	26.4	7.4
5418903	Sign painting & lettering shop	18	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	125	66 249	20 030	4 278	1 004	24.6	5.0
54191	Marketing research & public opinion polling	31	39 225	12 905	2 479	662	17.0	4.9
541910	Marketing research & public opinion polling	31	39 225	12 905	2 479	662	17.0	4.9
54192	Photographic services	74	15 818	3 900	1 081	265	51.1	6.4
541921	Photographic studios, portrait	53	11 781	2 616	770	217	45.3	8.3
541922	Commercial photography	21	4 037	1 284	311	48	68.1	1.1
54193	Translation & interpretation services	7	D	D	D	b	D	D
541930	Translation & interpretation services	7	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	13	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	13	D	D	D	b	D	D
	BEAUMONT–PORT ARTHUR, TX MSA							
54	**Professional, scientific, & technical services**	**600**	**543 335**	**223 750**	**39 686**	**4 830**	**24.1**	**5.7**
541	Professional, scientific, & technical services	600	543 335	223 750	39 686	4 830	24.1	5.7
5411	Legal services	248	293 239	100 657	12 004	1 430	25.8	4.2
54111	Offices of lawyers	241	289 420	98 807	11 504	1 346	25.9	4.0
541110	Offices of lawyers	241	289 420	98 807	11 504	1 346	25.9	4.0
5411101	Offices of lawyers (except legal aid societies)	241	289 420	98 807	11 504	1 346	25.9	4.0
54119	Other legal services	7	3 819	1 850	500	84	15.9	19.2
541191	Title abstract & settlement offices	7	3 819	1 850	500	84	15.9	19.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	109	34 651	13 634	3 160	598	32.5	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	109	34 651	13 634	3 160	598	32.5	5.4
541211	Offices of certified public accountants	71	22 910	9 496	2 216	327	31.2	6.9
541213	Tax return preparation services	11	D	D	D	c	D	D
541219	Other accounting services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	110	166 607	92 736	20 898	2 040	16.8	6.2
54131	Architectural services	15	8 288	2 678	603	117	36.8	.8
541310	Architectural services	15	8 288	2 678	603	117	36.8	.8
54133	Engineering services	64	141 108	81 770	18 556	1 661	12.8	6.3
541330	Engineering services	64	141 108	81 770	18 556	1 661	12.8	6.3
54135	Building inspection services	3	1 501	1 026	150	17	D	–
541350	Building inspection services	3	1 501	1 026	150	17	D	–
54137	Surveying & mapping (except geophysical) services	11	2 910	1 187	262	49	64.9	16.7
541370	Surveying & mapping (except geophysical) services	11	2 910	1 187	262	49	64.9	16.7
54138	Testing laboratories	14	12 505	5 868	1 270	186	33.5	7.8
541380	Testing laboratories	14	12 505	5 868	1 270	186	33.5	7.8
5414	Specialized design services	15	4 796	1 437	349	61	51.8	23.1
54143	Graphic design services	6	2 805	809	213	42	71.3	–
541430	Graphic design services	6	2 805	809	213	42	71.3	–
5415	Computer systems design & related services	16	6 570	2 528	545	74	7.9	6.9
54151	Computer systems design & related services	16	6 570	2 528	545	74	7.9	6.9
5416	Management, scientific, & technical consulting services	45	18 219	6 007	1 421	363	33.3	18.7
54161	Management consulting services	28	6 424	3 137	805	270	52.6	21.2
54169	Other scientific & technical consulting services	13	9 032	1 735	405	53	11.5	22.0
541690	Other scientific & technical consulting services	13	9 032	1 735	405	53	11.5	22.0
5418	Advertising & related services	28	14 388	5 433	1 050	155	33.5	3.1
5419	Other professional, scientific, & technical services	28	D	D	D	c	D	D
54192	Photographic services	21	3 613	1 003	184	82	48.9	–
541921	Photographic studios, portrait	16	2 890	872	169	78	36.2	–

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BROWNSVILLE–HARLINGEN–SAN BENITO, TX MSA							
54	**Professional, scientific, & technical services**	**339**	**126 479**	**42 703**	**9 695**	**2 278**	**44.3**	**9.9**
541	Professional, scientific, & technical services	339	126 479	42 703	9 695	2 278	44.3	9.9
5411	Legal services	169	65 095	19 799	4 335	736	36.7	7.3
54111	Offices of lawyers	161	61 690	18 295	3 960	668	38.6	7.2
541110	Offices of lawyers	161	61 690	18 295	3 960	668	38.6	7.2
5411101	Offices of lawyers (except legal aid societies)	161	61 690	18 295	3 960	668	38.6	7.2
54119	Other legal services	8	3 405	1 504	375	68	1.3	10.0
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	60	16 916	5 989	1 470	383	39.5	14.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	60	16 916	5 989	1 470	383	39.5	14.9
541211	Offices of certified public accountants	34	12 641	4 498	1 038	186	31.0	7.9
541213	Tax return preparation services	8	2 173	589	219	129	42.9	57.1
541219	Other accounting services	18	2 102	902	213	68	86.6	13.4
5413	Architectural, engineering, & related services	38	13 895	5 726	1 209	244	48.8	15.0
54137	Surveying & mapping (except geophysical) services	6	2 037	969	228	52	17.4	16.8
541370	Surveying & mapping (except geophysical) services	6	2 037	969	228	52	17.4	16.8
5414	Specialized design services	9	3 188	613	149	58	97.5	2.5
54141	Interior design services	7	D	D	D	b	D	D
541410	Interior design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	14 516	7 293	1 783	673	81.4	11.8
54161	Management consulting services	20	12 384	6 486	1 628	653	80.4	11.6
541613	Marketing consulting services	1	D	D	D	c	D	D
5418	Advertising & related services	20	8 570	2 359	517	100	22.0	.1
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
	BRYAN–COLLEGE STATION, TX MSA							
54	**Professional, scientific, & technical services**	**279**	**200 911**	**74 762**	**16 053**	**2 086**	**22.5**	**8.0**
541	Professional, scientific, & technical services	279	200 911	74 762	16 053	2 086	22.5	8.0
5411	Legal services	64	24 453	10 124	1 655	314	28.9	3.7
54111	Offices of lawyers	61	D	D	D	e	D	D
541110	Offices of lawyers	61	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	61	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	8 530	4 292	1 160	206	53.9	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	8 530	4 292	1 160	206	53.9	4.3
541211	Offices of certified public accountants	18	6 170	3 214	936	112	37.9	4.4
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	81	33 769	15 297	3 251	478	48.9	4.1
54133	Engineering services	51	23 930	11 397	2 377	276	48.6	5.4
541330	Engineering services	51	23 930	11 397	2 377	276	48.6	5.4
54137	Surveying & mapping (except geophysical) services	7	1 873	963	223	62	8.6	–
541370	Surveying & mapping (except geophysical) services	7	1 873	963	223	62	8.6	–
5414	Specialized design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	20	97 913	29 774	6 047	573	2.6	12.0
54151	Computer systems design & related services	20	97 913	29 774	6 047	573	2.6	12.0
541512	Computer systems design services	9	D	D	D	f	D	D
5415121	Computer systems integrators	4	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	39	12 123	5 722	1 742	92	43.5	13.0
54161	Management consulting services	21	4 830	1 918	489	33	57.6	13.8
54169	Other scientific & technical consulting services	10	5 487	3 157	1 163	43	12.4	16.6
541690	Other scientific & technical consulting services	10	5 487	3 157	1 163	43	12.4	16.6
5417	Scientific research & development services	14	16 621	7 524	1 750	213	48.4	.1
54171	R&D in the physical, engineering, & life sciences	14	16 621	7 524	1 750	213	48.4	.1
541710	R&D in the physical, engineering, & life sciences	14	16 621	7 524	1 750	213	48.4	.1
5418	Advertising & related services	7	2 055	561	133	34	5.7	–
54189	Other services related to advertising	4	1 637	361	84	29	1.9	–
541890	Other services related to advertising	4	1 637	361	84	29	1.9	–
5419	Other professional, scientific, & technical services	14	D	D	D	c	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CORPUS CHRISTI, TX MSA							
54	**Professional, scientific, & technical services**	**736**	**435 462**	**158 685**	**33 676**	**4 675**	**29.6**	**5.3**
541	Professional, scientific, & technical services	736	435 462	158 685	33 676	4 675	29.6	5.3
5411	Legal services	309	218 492	70 962	14 338	1 735	25.9	3.2
54111	Offices of lawyers	297	D	D	D	g	D	D
541110	Offices of lawyers	297	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	297	D	D	D	g	D	D
54119	Other legal services	12	D	D	D	b	D	D
541199	All other legal services	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	155	36 173	15 467	3 429	777	46.3	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	155	36 173	15 467	3 429	777	46.3	6.7
541211	Offices of certified public accountants	96	27 158	12 144	2 450	374	42.1	4.7
541213	Tax return preparation services	17	3 150	894	414	256	23.6	7.8
541219	Other accounting services	40	D	D	D	c	D	D
5413	Architectural, engineering, & related services	119	112 030	53 426	11 661	1 432	30.0	4.8
54131	Architectural services	22	14 636	5 336	932	141	38.7	.4
541310	Architectural services	22	14 636	5 336	932	141	38.7	.4
54133	Engineering services	64	66 989	32 238	6 872	795	33.1	5.8
541330	Engineering services	64	66 989	32 238	6 872	795	33.1	5.8
54137	Surveying & mapping (except geophysical) services	7	2 573	1 032	425	34	52.8	6.4
541370	Surveying & mapping (except geophysical) services	7	2 573	1 032	425	34	52.8	6.4
54138	Testing laboratories	20	27 318	14 574	3 359	441	15.8	4.2
541380	Testing laboratories	20	27 318	14 574	3 359	441	15.8	4.2
5414	Specialized design services	10	3 090	768	186	38	39.8	2.6
5415	Computer systems design & related services	28	21 471	5 904	1 316	203	21.0	7.6
54151	Computer systems design & related services	28	21 471	5 904	1 316	203	21.0	7.6
541511	Custom computer programming services	12	7 762	1 422	359	52	13.0	3.1
541512	Computer systems design services	13	11 589	3 383	742	118	29.0	12.1
5416	Management, scientific, & technical consulting services	48	15 568	5 494	1 353	175	29.0	2.5
54161	Management consulting services	28	4 576	1 637	440	61	60.3	6.1
54162	Environmental consulting services	9	6 319	1 538	396	55	17.2	1.4
541620	Environmental consulting services	9	6 319	1 538	396	55	17.2	1.4
54169	Other scientific & technical consulting services	11	4 673	2 319	517	59	14.3	.4
541690	Other scientific & technical consulting services	11	4 673	2 319	517	59	14.3	.4
5418	Advertising & related services	33	17 325	4 368	881	160	37.4	23.1
54185	Display advertising	7	7 868	1 527	334	51	32.9	36.4
541850	Display advertising	7	7 868	1 527	334	51	32.9	36.4
54189	Other services related to advertising	7	1 829	444	95	17	65.6	5.7
541890	Other services related to advertising	7	1 829	444	95	17	65.6	5.7
5419	Other professional, scientific, & technical services	27	8 645	1 701	378	132	49.4	20.8
54192	Photographic services	19	6 047	1 400	303	95	39.1	26.4
541921	Photographic studios, portrait	17	D	D	D	b	D	D
	DALLAS–FORT WORTH, TX CMSA							
54	**Professional, scientific, & technical services**	**13 418**	**14 630 386**	**6 005 738**	**1 307 896**	**123 856**	**16.7**	**10.4**
541	Professional, scientific, & technical services	13 418	14 630 386	6 005 738	1 307 896	123 856	16.7	10.4
5411	Legal services	3 505	3 058 121	1 285 940	258 191	22 004	16.8	5.7
54111	Offices of lawyers	3 337	2 930 680	1 237 696	248 746	20 748	17.4	5.6
541110	Offices of lawyers	3 337	2 930 680	1 237 696	248 746	20 748	17.4	5.6
5411101	Offices of lawyers (except legal aid societies)	3 337	2 930 680	1 237 696	248 746	20 748	17.4	5.6
54119	Other legal services	168	127 441	48 244	9 445	1 256	3.1	8.1
541191	Title abstract & settlement offices	143	99 494	40 070	7 933	1 063	2.8	9.8
541199	All other legal services	25	27 947	8 174	1 512	193	4.1	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 021	1 584 572	623 814	131 696	19 281	15.7	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 021	1 584 572	623 814	131 696	19 281	15.7	10.0
541211	Offices of certified public accountants	1 207	1 179 556	416 296	86 003	9 608	14.2	5.9
541213	Tax return preparation services	197	39 379	15 022	4 337	2 412	34.6	5.8
541214	Payroll services	58	187 270	108 380	23 004	4 211	1.1	35.5
541219	Other accounting services	559	178 367	84 116	18 352	3 050	36.8	11.7
5413	Architectural, engineering, & related services	1 788	1 990 537	974 676	203 846	19 879	23.0	10.3
54131	Architectural services	430	545 420	208 937	37 821	4 129	17.4	2.3
541310	Architectural services	430	545 420	208 937	37 821	4 129	17.4	2.3
54133	Engineering services	998	1 124 938	511 985	106 215	10 028	27.3	6.8
541330	Engineering services	998	1 124 938	511 985	106 215	10 028	27.3	6.8
54134	Drafting services	59	29 662	12 438	2 624	303	14.9	1.5
541340	Drafting services	59	29 662	12 438	2 624	303	14.9	1.5
54135	Building inspection services	44	8 450	2 928	524	114	43.1	7.0
541350	Building inspection services	44	8 450	2 928	524	114	43.1	7.0
54136	Geophysical surveying & mapping services	29	137 900	173 402	42 538	3 212	3.9	74.7
541360	Geophysical surveying & mapping services	29	137 900	173 402	42 538	3 212	3.9	74.7
54137	Surveying & mapping (except geophysical) services	137	54 867	27 154	5 719	1 020	28.2	3.2
541370	Surveying & mapping (except geophysical) services	137	54 867	27 154	5 719	1 020	28.2	3.2
54138	Testing laboratories	91	89 300	37 832	8 405	1 073	30.7	10.2
541380	Testing laboratories	91	89 300	37 832	8 405	1 073	30.7	10.2

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DALLAS–FORT WORTH, TX CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	580	364 467	99 826	21 165	2 661	30.4	6.1
54141	Interior design services	258	159 087	40 465	8 522	1 146	37.1	7.2
541410	Interior design services	258	159 087	40 465	8 522	1 146	37.1	7.2
54142	Industrial design services	22	13 366	5 557	1 169	132	13.1	15.9
541420	Industrial design services	22	13 366	5 557	1 169	132	13.1	15.9
54143	Graphic design services	289	189 400	53 133	11 353	1 356	26.0	4.2
541430	Graphic design services	289	189 400	53 133	11 353	1 356	26.0	4.2
5414301	Graphic design services (except commercial art & medical artists)	246	162 156	45 383	9 732	1 125	25.9	4.6
5414302	Commercial art	43	27 244	7 750	1 621	231	26.7	1.9
54149	Other specialized design services	11	2 614	671	121	27	25.5	21.7
541490	Other specialized design services	11	2 614	671	121	27	25.5	21.7
5415	Computer systems design & related services	2 051	3 715 723	1 487 502	353 057	25 981	9.7	15.5
54151	Computer systems design & related services	2 051	3 715 723	1 487 502	353 057	25 981	9.7	15.5
541511	Custom computer programming services	901	1 334 415	657 279	145 287	10 397	9.6	22.6
541512	Computer systems design services	879	1 480 074	612 541	144 299	10 927	13.0	15.8
5415121	Computer systems integrators	324	1 089 446	422 975	101 977	6 858	6.7	17.3
5415122	Computer systems consultants (except systems integrators)	555	390 628	189 566	42 322	4 069	30.4	11.4
541513	Computer facilities management services	45	756 245	155 147	50 553	3 362	.3	1.7
541519	Other computer related services	226	144 989	62 535	12 918	1 295	26.3	20.5
5416	Management, scientific, & technical consulting services	1 948	2 005 168	903 136	193 051	14 368	18.3	11.2
54161	Management consulting services	1 531	1 740 431	786 579	166 861	12 124	16.5	10.6
541611	Administrative management & general management consulting service	690	1 003 341	474 532	101 785	6 571	11.0	8.2
541612	Human resources & executive search consulting services	441	382 466	182 699	36 654	3 072	23.7	13.5
5416121	Actuarial consulting	27	48 558	22 096	4 818	302	10.7	–
5416122	Executive placement services	238	176 616	88 078	15 453	1 377	26.0	14.9
5416123	Human resources & personnel management consulting	176	157 292	72 525	16 383	1 393	25.1	16.0
541613	Marketing consulting services	262	222 604	76 378	16 442	1 455	26.0	19.6
541614	Process, physical distribution, & logistics consulting services	65	95 583	37 706	9 317	704	19.5	3.2
541618	Other management consulting services	73	36 437	15 264	2 663	322	26.6	9.4
54162	Environmental consulting services	100	65 918	24 574	5 895	645	48.1	10.6
541620	Environmental consulting services	100	65 918	24 574	5 895	645	48.1	10.6
54169	Other scientific & technical consulting services	317	198 819	91 983	20 295	1 599	23.7	16.6
541690	Other scientific & technical consulting services	317	198 819	91 983	20 295	1 599	23.7	16.6
5417	Scientific research & development services	91	104 168	55 138	17 955	1 446	17.1	15.3
54171	R&D in the physical, engineering, & life sciences	80	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	80	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	56	D	D	D	g	D	D
5417102	Research & development in the life sciences	24	27 155	10 589	2 357	258	32.9	23.2
54172	Research & development in the social sciences & humanities	11	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	11	D	D	D	c	D	D
5418	Advertising & related services	913	1 488 429	456 960	102 343	12 697	19.7	5.4
54181	Advertising agencies	308	450 529	208 006	47 680	4 086	13.9	5.8
541810	Advertising agencies	308	450 529	208 006	47 680	4 086	13.9	5.8
54182	Public relations agencies	131	69 372	25 037	5 593	604	44.6	6.5
541820	Public relations agencies	131	69 372	25 037	5 593	604	44.6	6.5
54183	Media buying services	33	26 844	10 838	2 327	273	3.4	4.3
541830	Media buying services	33	26 844	10 838	2 327	273	3.4	4.3
54184	Media representatives	83	93 633	26 483	5 862	618	10.7	14.2
541840	Media representatives	83	93 633	26 483	5 862	618	10.7	14.2
5418401	Radio & television advertising representatives	42	45 593	17 549	3 834	385	5.7	19.6
5418402	Publishers' advertising representatives	41	48 040	8 934	2 028	233	15.4	9.1
54185	Display advertising	55	116 533	19 673	4 847	1 102	12.9	2.6
541850	Display advertising	55	116 533	19 673	4 847	1 102	12.9	2.6
5418501	Display advertising (except outdoor)	12	59 096	6 073	1 203	711	11.6	.7
5418502	Outdoor advertising services	43	57 437	13 600	3 644	391	14.2	4.6
54186	Direct mail advertising	110	451 597	125 459	27 550	4 853	13.3	3.3
541860	Direct mail advertising	110	451 597	125 459	27 550	4 853	13.3	3.3
54187	Advertising material distribution services	16	44 701	6 470	894	193	7.3	6.2
541870	Advertising material distribution services	16	44 701	6 470	894	193	7.3	6.2
54189	Other services related to advertising	177	235 220	34 994	7 590	968	46.7	5.9
541890	Other services related to advertising	177	235 220	34 994	7 590	968	46.7	5.9
5418902	Advertising specialties goods distributor	115	192 517	24 160	5 357	698	48.7	6.5
5418903	Sign painting & lettering shop	41	D	D	D	c	D	D
5418909	All other advertising	20	30 264	7 026	1 514	125	29.6	2.2
5419	Other professional, scientific, & technical services	521	319 201	118 746	26 592	5 539	24.8	21.9
54191	Marketing research & public opinion polling	92	127 070	61 240	14 319	3 063	17.6	43.7
541910	Marketing research & public opinion polling	92	127 070	61 240	14 319	3 063	17.6	43.7
54192	Photographic services	341	122 236	35 246	7 291	1 659	30.4	8.9
541921	Photographic studios, portrait	238	64 208	16 114	3 518	1 143	36.2	11.9
541922	Commercial photography	103	58 028	19 132	3 773	516	23.9	5.5
54193	Translation & interpretation services	13	4 580	1 483	228	47	10.5	25.6
541930	Translation & interpretation services	13	4 580	1 483	228	47	10.5	25.6
54199	All other professional, scientific, & technical services	75	65 315	20 777	4 754	770	29.2	3.8
541990	All other professional, scientific, & technical services	75	65 315	20 777	4 754	770	29.2	3.8

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DALLAS–FORT WORTH, TX CMSA—Con.							
	Dallas, TX PMSA							
54	**Professional, scientific, & technical services**	**10 188**	**12 614 612**	**5 236 064**	**1 141 110**	**103 158**	**15.3**	**10.6**
541	Professional, scientific, & technical services	10 188	12 614 612	5 236 064	1 141 110	103 158	15.3	10.6
5411	Legal services	2 624	2 580 514	1 109 081	220 684	17 921	14.6	5.6
54111	Offices of lawyers	2 494	2 472 035	1 068 367	212 872	16 897	15.1	5.6
541110	Offices of lawyers	2 494	2 472 035	1 068 367	212 872	16 897	15.1	5.6
5411101	Offices of lawyers (except legal aid societies)	2 494	2 472 035	1 068 367	212 872	16 897	15.1	5.6
54119	Other legal services	130	108 479	40 714	7 812	1 024	2.8	6.6
541191	Title abstract & settlement offices	111	81 659	32 925	6 401	845	2.8	8.6
541199	All other legal services	19	26 820	7 789	1 411	179	3.0	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 436	1 399 272	548 283	114 466	16 110	12.7	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 436	1 399 272	548 283	114 466	16 110	12.7	10.3
541211	Offices of certified public accountants	856	1 050 640	365 740	75 149	8 030	11.1	5.8
541213	Tax return preparation services	133	25 771	9 836	2 717	1 538	34.4	8.1
541214	Payroll services	44	182 001	104 964	22 028	4 110	1.0	35.5
541219	Other accounting services	403	140 860	67 743	14 572	2 432	35.8	11.8
5413	Architectural, engineering, & related services	1 308	1 558 826	788 687	166 540	15 795	22.6	11.2
54131	Architectural services	330	475 796	180 710	32 171	3 513	15.0	2.0
541310	Architectural services	330	475 796	180 710	32 171	3 513	15.0	2.0
54133	Engineering services	740	818 014	378 321	79 876	7 395	29.3	7.1
541330	Engineering services	740	818 014	378 321	79 876	7 395	29.3	7.1
54134	Drafting services	36	19 803	9 006	1 840	207	14.2	1.8
541340	Drafting services	36	19 803	9 006	1 840	207	14.2	1.8
54135	Building inspection services	35	6 756	2 422	407	93	46.1	1.9
541350	Building inspection services	35	6 756	2 422	407	93	46.1	1.9
54136	Geophysical surveying & mapping services	24	135 005	172 484	42 311	3 191	3.8	74.9
541360	Geophysical surveying & mapping services	24	135 005	172 484	42 311	3 191	3.8	74.9
54137	Surveying & mapping (except geophysical) services	83	34 945	17 411	3 667	640	28.9	2.4
541370	Surveying & mapping (except geophysical) services	83	34 945	17 411	3 667	640	28.9	2.4
54138	Testing laboratories	60	68 507	28 333	6 268	756	28.7	7.1
541380	Testing laboratories	60	68 507	28 333	6 268	756	28.7	7.1
5414	Specialized design services	461	324 254	91 638	19 464	2 331	28.3	5.4
54141	Interior design services	203	139 194	37 300	7 954	1 014	34.3	7.5
541410	Interior design services	203	139 194	37 300	7 954	1 014	34.3	7.5
54142	Industrial design services	15	11 647	5 035	1 077	118	11.3	16.4
541420	Industrial design services	15	11 647	5 035	1 077	118	11.3	16.4
54143	Graphic design services	232	170 799	48 632	10 312	1 172	24.6	2.6
541430	Graphic design services	232	170 799	48 632	10 312	1 172	24.6	2.6
5414301	Graphic design services (except commercial art & medical artists)	198	146 506	41 387	8 813	972	24.5	2.7
5414302	Commercial art	34	24 293	7 245	1 499	200	25.6	2.1
54149	Other specialized design services	11	2 614	671	121	27	25.5	21.7
541490	Other specialized design services	11	2 614	671	121	27	25.5	21.7
5415	Computer systems design & related services	1 663	3 385 473	1 374 557	324 646	23 429	9.1	16.4
54151	Computer systems design & related services	1 663	3 385 473	1 374 557	324 646	23 429	9.1	16.4
541511	Custom computer programming services	730	1 269 553	629 742	139 289	9 867	8.4	23.2
541512	Computer systems design services	724	1 382 450	576 389	136 330	10 017	12.0	16.0
5415121	Computer systems integrators	268	1 024 645	400 935	96 976	6 218	6.3	17.6
5415122	Computer systems consultants (except systems integrators)	456	357 805	175 454	39 354	3 799	28.5	11.4
541513	Computer facilities management services	29	D	D	D	h	D	D
541519	Other computer related services	180	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	1 532	1 749 775	795 848	170 392	11 816	17.4	10.2
54161	Management consulting services	1 227	1 523 948	694 504	147 391	10 000	15.9	9.5
541611	Administrative management & general management consulting service	552	923 170	439 627	95 165	5 753	10.2	5.8
541612	Human resources & executive search consulting services	369	330 169	156 691	30 984	2 440	23.7	14.9
5416121	Actuarial consulting	23	47 042	21 750	4 744	294	7.9	–
5416122	Executive placement services	206	156 571	79 094	13 827	1 200	25.8	15.6
5416123	Human resources & personnel management consulting	140	126 556	55 847	12 413	946	27.1	19.7
541613	Marketing consulting services	204	182 635	59 913	12 844	1 144	25.7	20.8
541614	Process, physical distribution, & logistics consulting services	43	60 281	26 540	6 560	444	23.0	4.0
541618	Other management consulting services	59	27 693	11 733	1 838	219	33.0	9.0
54162	Environmental consulting services	69	50 269	19 362	4 699	493	45.9	2.2
541620	Environmental consulting services	69	50 269	19 362	4 699	493	45.9	2.2
54169	Other scientific & technical consulting services	236	175 558	81 982	18 302	1 323	21.9	17.9
541690	Other scientific & technical consulting services	236	175 558	81 982	18 302	1 323	21.9	17.9
5417	Scientific research & development services	70	95 536	52 643	17 312	1 362	13.6	14.7
54171	R&D in the physical, engineering, & life sciences	62	88 851	49 683	16 595	1 220	13.4	14.9
541710	R&D in the physical, engineering, & life sciences	62	88 851	49 683	16 595	1 220	13.4	14.9
5417101	R&D in the physical & engineering sciences	43	D	D	D	f	D	D
5417102	Research & development in the life sciences	19	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	8	6 685	2 960	717	142	15.6	11.9
541720	R&D in the social sciences & humanities	8	6 685	2 960	717	142	15.6	11.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DALLAS–FORT WORTH, TX CMSA—Con.							
	Dallas, TX PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	723	1 283 746	398 056	90 644	10 961	19.1	5.5
54181	Advertising agencies	250	412 875	192 951	44 548	3 702	12.3	6.0
541810	Advertising agencies	250	412 875	192 951	44 548	3 702	12.3	6.0
54182	Public relations agencies	110	63 563	23 097	5 201	522	45.1	5.1
541820	Public relations agencies	110	63 563	23 097	5 201	522	45.1	5.1
54183	Media buying services	27	22 173	9 168	1 948	231	.8	5.1
541830	Media buying services	27	22 173	9 168	1 948	231	.8	5.1
54184	Media representatives	72	88 128	24 119	5 332	551	7.4	15.1
541840	Media representatives	72	88 128	24 119	5 332	551	7.4	15.1
5418401	Radio & television advertising representatives	39	43 640	16 580	3 595	371	1.5	20.5
5418402	Publishers' advertising representatives	33	44 488	7 539	1 737	180	13.2	9.8
54185	Display advertising	36	70 658	8 878	2 205	801	11.0	1.6
541850	Display advertising	36	70 658	8 878	2 205	801	11.0	1.6
5418501	Display advertising (except outdoor)	9	D	D	D	f	D	D
5418502	Outdoor advertising services	27	D	D	D	c	D	D
54186	Direct mail advertising	86	396 439	105 396	24 429	4 264	13.6	3.6
541860	Direct mail advertising	86	396 439	105 396	24 429	4 264	13.6	3.6
54187	Advertising material distribution services	10	40 309	5 898	784	149	2.8	5.2
541870	Advertising material distribution services	10	40 309	5 898	784	149	2.8	5.2
54189	Other services related to advertising	132	189 601	28 549	6 197	741	50.9	5.9
541890	Other services related to advertising	132	189 601	28 549	6 197	741	50.9	5.9
5418902	Advertising specialties goods distributor	87	164 344	20 305	4 584	535	50.9	6.2
5418903	Sign painting & lettering shop	30	D	D	D	c	D	D
5418909	All other advertising	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	371	237 216	77 271	16 962	3 433	27.4	14.9
54191	Marketing research & public opinion polling	69	80 377	29 042	6 652	1 567	22.5	31.8
541910	Marketing research & public opinion polling	69	80 377	29 042	6 652	1 567	22.5	31.8
54192	Photographic services	236	93 787	27 487	5 679	1 170	30.2	8.0
541921	Photographic studios, portrait	149	40 275	9 615	2 170	711	43.5	12.4
541922	Commercial photography	87	53 512	17 872	3 509	459	20.2	4.6
54193	Translation & interpretation services	11	D	D	D	b	D	D
541930	Translation & interpretation services	11	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	55	D	D	D	f	D	D
541990	All other professional, scientific, & technical services	55	D	D	D	f	D	D
	Fort Worth–Arlington, TX PMSA							
54	**Professional, scientific, & technical services**	**3 230**	**2 015 774**	**769 674**	**166 786**	**20 698**	**25.6**	**9.5**
541	Professional, scientific, & technical services	3 230	2 015 774	769 674	166 786	20 698	25.6	9.5
5411	Legal services	881	477 607	176 859	37 507	4 083	29.0	6.4
54111	Offices of lawyers	843	458 645	169 329	35 874	3 851	30.0	6.0
541110	Offices of lawyers	843	458 645	169 329	35 874	3 851	30.0	6.0
5411101	Offices of lawyers (except legal aid societies)	843	458 645	169 329	35 874	3 851	30.0	6.0
54119	Other legal services	38	18 962	7 530	1 633	232	4.5	17.0
541191	Title abstract & settlement offices	32	17 835	7 145	1 532	218	2.9	15.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	585	185 300	75 531	17 230	3 171	38.4	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	585	185 300	75 531	17 230	3 171	38.4	7.9
541211	Offices of certified public accountants	351	128 916	50 556	10 854	1 578	39.5	6.4
541213	Tax return preparation services	64	13 608	5 186	1 620	874	34.9	1.4
541219	Other accounting services	156	37 507	16 373	3 780	618	40.7	11.4
5413	Architectural, engineering, & related services	480	431 711	185 989	37 306	4 084	24.6	6.9
54131	Architectural services	100	69 624	28 227	5 650	616	34.4	4.6
541310	Architectural services	100	69 624	28 227	5 650	616	34.4	4.6
54133	Engineering services	258	306 924	133 664	26 339	2 633	21.7	6.2
541330	Engineering services	258	306 924	133 664	26 339	2 633	21.7	6.2
54134	Drafting services	23	9 859	3 432	784	96	16.3	1.0
541340	Drafting services	23	9 859	3 432	784	96	16.3	1.0
54135	Building inspection services	9	1 694	506	117	21	31.1	27.4
541350	Building inspection services	9	1 694	506	117	21	31.1	27.4
54137	Surveying & mapping (except geophysical) services	54	19 922	9 743	2 052	380	27.0	4.6
541370	Surveying & mapping (except geophysical) services	54	19 922	9 743	2 052	380	27.0	4.6
54138	Testing laboratories	31	20 793	9 499	2 137	317	37.3	20.4
541380	Testing laboratories	31	20 793	9 499	2 137	317	37.3	20.4
5414	Specialized design services	119	40 213	8 188	1 701	330	47.0	11.7
54141	Interior design services	55	19 893	3 165	568	132	56.6	5.2
541410	Interior design services	55	19 893	3 165	568	132	56.6	5.2
54143	Graphic design services	57	18 601	4 501	1 041	184	38.8	18.6
541430	Graphic design services	57	18 601	4 501	1 041	184	38.8	18.6
5414301	Graphic design services (except commercial art & medical artists)	48	15 650	3 996	919	153	39.3	22.1
5414302	Commercial art	9	2 951	505	122	31	36.2	–

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DALLAS–FORT WORTH, TX CMSA—Con.							
	Fort Worth–Arlington, TX PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	388	330 250	112 945	28 411	2 552	16.3	6.2
54151	Computer systems design & related services	388	330 250	112 945	28 411	2 552	16.3	6.2
541511	Custom computer programming services	171	64 862	27 537	5 998	530	33.4	10.0
541512	Computer systems design services	155	97 624	36 152	7 969	910	27.1	12.1
5415121	Computer systems integrators	56	64 801	22 040	5 001	640	14.4	12.6
5415122	Computer systems consultants (except systems integrators)	99	32 823	14 112	2 968	270	52.1	11.1
541513	Computer facilities management services	16	D	D	D	f	D	D
541519	Other computer related services	46	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	416	255 393	107 288	22 659	2 552	24.3	18.0
54161	Management consulting services	304	216 483	92 075	19 470	2 124	20.6	17.8
541611	Administrative management & general management consulting service	138	80 171	34 905	6 620	818	20.2	36.5
541612	Human resources & executive search consulting services	72	52 297	26 008	5 670	632	23.4	4.1
5416122	Executive placement services	32	20 045	8 984	1 626	177	27.7	9.4
5416123	Human resources & personnel management consulting	36	30 736	16 678	3 970	447	16.9	.9
541613	Marketing consulting services	58	39 969	16 465	3 598	311	27.2	14.0
541614	Process, physical distribution, & logistics consulting services	22	35 302	11 166	2 757	260	13.5	1.7
541618	Other management consulting services	14	8 744	3 531	825	103	6.0	10.5
54162	Environmental consulting services	31	15 649	5 212	1 196	152	55.4	37.7
541620	Environmental consulting services	31	15 649	5 212	1 196	152	55.4	37.7
54169	Other scientific & technical consulting services	81	23 261	10 001	1 993	276	37.7	6.7
541690	Other scientific & technical consulting services	81	23 261	10 001	1 993	276	37.7	6.7
5417	Scientific research & development services	21	8 632	2 495	643	84	56.2	22.0
5418	Advertising & related services	190	204 683	58 904	11 699	1 736	23.2	4.3
54181	Advertising agencies	58	37 654	15 055	3 132	384	30.9	4.6
541810	Advertising agencies	58	37 654	15 055	3 132	384	30.9	4.6
54182	Public relations agencies	21	5 809	1 940	392	82	38.9	21.3
541820	Public relations agencies	21	5 809	1 940	392	82	38.9	21.3
54185	Display advertising	19	45 875	10 795	2 642	301	15.8	4.2
541850	Display advertising	19	45 875	10 795	2 642	301	15.8	4.2
5418502	Outdoor advertising services	16	D	D	D	e	D	D
54186	Direct mail advertising	24	55 158	20 063	3 121	589	11.8	1.0
541860	Direct mail advertising	24	55 158	20 063	3 121	589	11.8	1.0
54189	Other services related to advertising	45	45 619	6 445	1 393	227	29.7	5.8
541890	Other services related to advertising	45	45 619	6 445	1 393	227	29.7	5.8
5418902	Advertising specialties goods distributor	28	28 173	3 855	773	163	35.7	8.2
5418903	Sign painting & lettering shop	11	D	D	D	b	D	D
5418909	All other advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	150	81 985	41 475	9 630	2 106	17.0	42.2
54191	Marketing research & public opinion polling	23	46 693	32 198	7 667	1 496	9.2	64.0
541910	Marketing research & public opinion polling	23	46 693	32 198	7 667	1 496	9.2	64.0
54192	Photographic services	105	28 449	7 759	1 612	489	30.9	11.9
541921	Photographic studios, portrait	89	23 933	6 499	1 348	432	23.9	11.2
541922	Commercial photography	16	4 516	1 260	264	57	68.3	15.8
54199	All other professional, scientific, & technical services	20	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	20	D	D	D	c	D	D
	EL PASO, TX MSA							
54	**Professional, scientific, & technical services**	**927**	**398 112**	**161 670**	**35 150**	**5 777**	**36.5**	**9.2**
541	Professional, scientific, & technical services	927	398 112	161 670	35 150	5 777	36.5	9.2
5411	Legal services	348	144 859	62 923	12 154	1 556	33.4	5.7
54111	Offices of lawyers	338	141 921	61 696	11 839	1 497	33.8	5.4
541110	Offices of lawyers	338	141 921	61 696	11 839	1 497	33.8	5.4
5411101	Offices of lawyers (except legal aid societies)	338	141 921	61 696	11 839	1 497	33.8	5.4
54119	Other legal services	10	2 938	1 227	315	59	11.9	17.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	187	49 694	21 293	5 132	1 441	40.5	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	187	49 694	21 293	5 132	1 441	40.5	9.8
541211	Offices of certified public accountants	104	33 336	15 068	3 270	493	42.0	7.8
541213	Tax return preparation services	22	5 141	1 880	864	682	28.2	–
541219	Other accounting services	55	10 602	4 088	951	254	41.1	19.7
5413	Architectural, engineering, & related services	134	92 737	36 471	8 248	1 251	44.0	10.6
54131	Architectural services	32	25 111	7 580	1 596	224	60.1	4.8
541310	Architectural services	32	25 111	7 580	1 596	224	60.1	4.8
54133	Engineering services	77	47 714	21 873	4 780	759	44.1	14.5
541330	Engineering services	77	47 714	21 873	4 780	759	44.1	14.5
54137	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
54138	Testing laboratories	10	15 680	5 448	1 549	186	15.0	11.0
541380	Testing laboratories	10	15 680	5 448	1 549	186	15.0	11.0
5414	Specialized design services	20	8 294	2 763	825	120	62.7	23.7
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EL PASO, TX MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	36	21 256	7 470	1 649	215	33.2	11.7
54151	Computer systems design & related services	36	21 256	7 470	1 649	215	33.2	11.7
541511	Custom computer programming services	9	10 526	4 244	983	130	.8	.4
541512	Computer systems design services	20	9 883	2 772	566	70	69.3	24.4
5416	Management, scientific, & technical consulting services	84	21 580	7 834	1 680	359	57.8	20.8
54161	Management consulting services	56	14 429	5 278	1 120	264	57.2	21.8
541612	Human resources & executive search consulting services	15	5 502	2 658	471	131	54.4	23.8
5416122	Executive placement services	10	5 035	2 521	451	128	50.2	26.0
54162	Environmental consulting services	14	4 409	1 397	295	54	60.0	8.6
541620	Environmental consulting services	14	4 409	1 397	295	54	60.0	8.6
5417	Scientific research & development services	12	20 891	10 998	2 534	255	1.2	1.6
54171	R&D in the physical, engineering, & life sciences	12	20 891	10 998	2 534	255	1.2	1.6
541710	R&D in the physical, engineering, & life sciences	12	20 891	10 998	2 534	255	1.2	1.6
5417101	R&D in the physical & engineering sciences	12	20 891	10 998	2 534	255	1.2	1.6
5418	Advertising & related services	69	33 768	10 718	2 659	446	27.0	11.8
54181	Advertising agencies	25	12 963	5 809	1 523	199	21.1	15.1
541810	Advertising agencies	25	12 963	5 809	1 523	199	21.1	15.1
54185	Display advertising	11	8 384	1 684	436	74	8.2	5.2
541850	Display advertising	11	8 384	1 684	436	74	8.2	5.2
5418502	Outdoor advertising services	10	D	D	D	b	D	D
54189	Other services related to advertising	15	3 104	612	114	42	55.0	9.5
541890	Other services related to advertising	15	3 104	612	114	42	55.0	9.5
5419	Other professional, scientific, & technical services	37	5 033	1 200	269	134	43.6	7.2
54192	Photographic services	30	4 083	967	226	102	35.9	3.5
541921	Photographic studios, portrait	27	3 781	933	217	99	32.5	3.8
	HOUSTON–GALVESTON–BRAZORIA, TX CMSA							
54	**Professional, scientific, & technical services**	**11 650**	**17 046 581**	**5 979 138**	**1 288 024**	**116 232**	**13.5**	**7.9**
541	Professional, scientific, & technical services	11 650	17 046 581	5 979 138	1 288 024	116 232	13.5	7.9
5411	Legal services	3 319	2 963 642	1 102 237	214 707	19 242	19.7	4.7
54111	Offices of lawyers	3 229	2 897 366	1 083 348	209 776	18 558	19.8	4.7
541110	Offices of lawyers	3 229	2 897 366	1 083 348	209 776	18 558	19.8	4.7
5411101	Offices of lawyers (except legal aid societies)	3 229	2 897 366	1 083 348	209 776	18 558	19.8	4.7
54119	Other legal services	90	66 276	18 889	4 931	684	18.1	4.5
541191	Title abstract & settlement offices	56	38 232	12 622	3 430	469	25.2	7.0
541199	All other legal services	34	28 044	6 267	1 501	215	8.3	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 657	1 205 103	546 153	117 411	14 411	19.0	14.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 657	1 205 103	546 153	117 411	14 411	19.0	14.1
541211	Offices of certified public accountants	1 047	868 752	365 953	76 376	7 773	17.1	2.7
541213	Tax return preparation services	147	16 350	5 337	1 459	536	69.8	14.0
541214	Payroll services	48	217 062	135 240	31 703	4 667	3.3	61.8
541219	Other accounting services	415	102 939	39 623	7 873	1 435	60.2	9.7
5413	Architectural, engineering, & related services	2 363	7 573 933	2 515 980	546 112	46 008	8.6	6.5
54131	Architectural services	345	307 354	125 025	24 491	2 491	26.1	2.7
541310	Architectural services	345	307 354	125 025	24 491	2 491	26.1	2.7
54133	Engineering services	1 476	6 396 231	2 064 311	443 221	35 411	6.8	5.9
541330	Engineering services	1 476	6 396 231	2 064 311	443 221	35 411	6.8	5.9
54134	Drafting services	45	D	D	D	e	D	D
541340	Drafting services	45	D	D	D	e	D	D
54135	Building inspection services	49	D	D	D	c	D	D
541350	Building inspection services	49	D	D	D	c	D	D
54136	Geophysical surveying & mapping services	99	D	D	D	g	D	D
541360	Geophysical surveying & mapping services	99	D	D	D	g	D	D
54137	Surveying & mapping (except geophysical) services	153	113 690	50 154	9 915	1 608	23.7	2.4
541370	Surveying & mapping (except geophysical) services	153	113 690	50 154	9 915	1 608	23.7	2.4
54138	Testing laboratories	196	281 619	121 585	28 704	3 587	16.4	6.6
541380	Testing laboratories	196	281 619	121 585	28 704	3 587	16.4	6.6
5414	Specialized design services	400	233 395	68 115	16 125	1 781	35.8	4.7
54141	Interior design services	177	88 394	18 420	4 862	626	52.6	5.8
541410	Interior design services	177	88 394	18 420	4 862	626	52.6	5.8
54142	Industrial design services	17	23 514	15 381	3 298	300	1.5	7.2
541420	Industrial design services	17	23 514	15 381	3 298	300	1.5	7.2
54143	Graphic design services	198	119 620	33 433	7 649	836	30.6	3.3
541430	Graphic design services	198	119 620	33 433	7 649	836	30.6	3.3
5414301	Graphic design services (except commercial art & medical artists)	176	115 468	32 118	7 444	795	28.9	3.3
5414302	Commercial art	22	4 152	1 315	205	41	78.5	2.1
5415	Computer systems design & related services	1 243	2 263 019	761 998	174 814	12 099	10.2	12.2
54151	Computer systems design & related services	1 243	2 263 019	761 998	174 814	12 099	10.2	12.2
541511	Custom computer programming services	531	D	D	D	h	D	D
541512	Computer systems design services	532	1 138 405	335 878	77 375	5 343	9.9	6.1
5415121	Computer systems integrators	204	D	D	D	h	D	D
5415122	Computer systems consultants (except systems integrators)	328	D	D	D	g	D	D
541513	Computer facilities management services	37	D	D	D	g	D	D
541519	Other computer related services	143	64 326	35 406	6 519	492	31.7	20.4

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOUSTON–GALVESTON–BRAZORIA, TX CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	1 621	1 629 639	621 947	137 046	11 804	19.6	10.5
54161	Management consulting services	1 109	1 174 053	495 091	111 844	9 017	19.2	12.0
541611	Administrative management & general management consulting service	471	708 393	279 811	62 022	4 936	15.5	13.1
541612	Human resources & executive search consulting services	309	219 266	107 479	22 143	1 874	29.7	11.6
5416122	Executive placement services	196	139 775	71 298	14 612	1 238	29.6	8.3
5416123	Human resources & personnel management consulting	100	72 496	33 130	6 882	584	30.3	17.6
541613	Marketing consulting services	169	D	D	D	g	D	D
541614	Process, physical distribution, & logistics consulting services	72	D	D	D	f	D	D
541618	Other management consulting services	88	34 900	13 473	2 688	408	32.3	10.0
54162	Environmental consulting services	156	126 753	50 000	10 267	1 178	33.5	6.7
541620	Environmental consulting services	156	126 753	50 000	10 267	1 178	33.5	6.7
54169	Other scientific & technical consulting services	356	328 833	76 856	14 935	1 609	15.9	6.5
541690	Other scientific & technical consulting services	356	328 833	76 856	14 935	1 609	15.9	6.5
5417	Scientific research & development services	106	282 073	110 567	25 847	2 355	9.5	8.1
54171	R&D in the physical, engineering, & life sciences	94	278 369	109 169	25 517	2 266	9.1	7.8
541710	R&D in the physical, engineering, & life sciences	94	278 369	109 169	25 517	2 266	9.1	7.8
5417101	R&D in the physical & engineering sciences	59	212 634	79 996	18 714	1 698	5.6	9.2
5417102	Research & development in the life sciences	35	65 735	29 173	6 803	568	20.3	3.2
5418	Advertising & related services	563	680 199	174 315	38 509	5 170	16.9	7.1
54181	Advertising agencies	186	D	D	D	g	D	D
541810	Advertising agencies	186	D	D	D	g	D	D
54182	Public relations agencies	85	39 749	14 441	3 034	324	40.3	9.8
541820	Public relations agencies	85	39 749	14 441	3 034	324	40.3	9.8
54184	Media representatives	36	26 411	9 539	2 427	385	6.4	5.8
541840	Media representatives	36	26 411	9 539	2 427	385	6.4	5.8
5418401	Radio & television advertising representatives	15	15 359	6 562	1 699	277	1.4	3.5
5418402	Publishers' advertising representatives	21	11 052	2 977	728	108	13.4	8.9
54185	Display advertising	33	D	D	D	f	D	D
541850	Display advertising	33	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	7	D	D	D	f	D	D
5418502	Outdoor advertising services	26	D	D	D	e	D	D
54186	Direct mail advertising	43	127 445	30 353	6 760	799	12.5	6.4
541860	Direct mail advertising	43	127 445	30 353	6 760	799	12.5	6.4
54187	Advertising material distribution services	14	11 338	2 895	602	82	51.8	24.3
541870	Advertising material distribution services	14	11 338	2 895	602	82	51.8	24.3
54189	Other services related to advertising	153	205 256	27 146	5 902	1 140	17.6	3.3
541890	Other services related to advertising	153	205 256	27 146	5 902	1 140	17.6	3.3
5418902	Advertising specialties goods distributor	84	157 979	16 132	3 918	590	13.6	2.6
5418903	Sign painting & lettering shop	41	27 636	5 020	630	205	19.2	3.5
5418909	All other advertising	25	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	378	215 578	77 826	17 453	3 362	28.8	8.4
54191	Marketing research & public opinion polling	59	D	D	D	g	D	D
541910	Marketing research & public opinion polling	59	D	D	D	g	D	D
54192	Photographic services	232	D	D	D	g	D	D
541921	Photographic studios, portrait	189	D	D	D	g	D	D
541922	Commercial photography	43	13 047	3 763	867	151	31.8	11.9
54193	Translation & interpretation services	18	14 666	6 434	1 108	147	15.0	.6
541930	Translation & interpretation services	18	14 666	6 434	1 108	147	15.0	.6
54199	All other professional, scientific, & technical services	69	D	D	D	f	D	D
541990	All other professional, scientific, & technical services	69	D	D	D	f	D	D
	Brazoria, TX PMSA							
54	**Professional, scientific, & technical services**	**246**	**93 386**	**38 812**	**8 385**	**1 212**	**41.8**	**5.5**
541	Professional, scientific, & technical services	246	93 386	38 812	8 385	1 212	41.8	5.5
5411	Legal services	86	24 653	8 621	1 846	283	45.7	9.9
54111	Offices of lawyers	82	D	D	D	c	D	D
541110	Offices of lawyers	82	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	82	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	6 440	2 276	556	139	67.3	14.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	6 440	2 276	556	139	67.3	14.3
541211	Offices of certified public accountants	21	4 498	1 771	420	89	70.1	7.0
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	52	32 729	18 457	3 994	509	22.0	2.7
54133	Engineering services	20	9 670	5 119	1 010	113	26.3	3.6
541330	Engineering services	20	9 670	5 119	1 010	113	26.3	3.6
54134	Drafting services	4	D	D	D	c	D	D
541340	Drafting services	4	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	12	6 762	3 211	725	104	24.0	2.1
541370	Surveying & mapping (except geophysical) services	12	6 762	3 211	725	104	24.0	2.1
54138	Testing laboratories	8	6 278	3 646	865	114	6.3	6.3
541380	Testing laboratories	8	6 278	3 646	865	114	6.3	6.3
5415	Computer systems design & related services	14	8 633	2 675	515	50	54.9	.2
54151	Computer systems design & related services	14	8 633	2 675	515	50	54.9	.2
541512	Computer systems design services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOUSTON–GALVESTON–BRAZORIA, TX CMSA—Con.							
	Brazoria, TX PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	32	13 137	4 321	931	105	46.8	4.8
54161	Management consulting services	17	5 524	1 674	279	37	83.6	9.6
54162	Environmental consulting services	6	D	D	D	b	D	D
541620	Environmental consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	8	2 925	919	207	54	81.9	8.4
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
	Galveston–Texas City, TX PMSA							
54	**Professional, scientific, & technical services**	**333**	**131 636**	**52 509**	**11 026**	**1 375**	**42.2**	**9.8**
541	Professional, scientific, & technical services	333	131 636	52 509	11 026	1 375	42.2	9.8
5411	Legal services	104	55 217	18 644	3 790	457	38.1	7.9
54111	Offices of lawyers	99	D	D	D	e	D	D
541110	Offices of lawyers	99	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	99	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	51	9 173	3 914	847	162	52.0	20.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	51	9 173	3 914	847	162	52.0	20.4
541211	Offices of certified public accountants	30	6 729	3 057	620	105	54.1	8.3
5413	Architectural, engineering, & related services	78	37 710	19 305	4 098	429	45.1	8.6
54131	Architectural services	8	4 204	1 208	259	39	12.6	20.0
541310	Architectural services	8	4 204	1 208	259	39	12.6	20.0
54133	Engineering services	49	26 229	14 802	3 110	270	50.8	6.4
541330	Engineering services	49	26 229	14 802	3 110	270	50.8	6.4
54137	Surveying & mapping (except geophysical) services	9	2 282	916	189	38	38.1	29.6
541370	Surveying & mapping (except geophysical) services	9	2 282	916	189	38	38.1	29.6
5414	Specialized design services	7	1 360	246	62	15	47.4	13.4
5415	Computer systems design & related services	22	6 758	3 641	1 031	59	33.1	15.6
54151	Computer systems design & related services	22	6 758	3 641	1 031	59	33.1	15.6
5416	Management, scientific, & technical consulting services	49	13 772	5 038	828	149	47.9	13.3
54161	Management consulting services	26	7 383	2 580	529	86	39.1	24.2
54169	Other scientific & technical consulting services	14	D	D	D	b	D	D
541690	Other scientific & technical consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	8	2 891	893	182	32	42.1	2.2
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	Houston, TX PMSA							
54	**Professional, scientific, & technical services**	**11 071**	**16 821 559**	**5 887 817**	**1 268 613**	**113 645**	**13.1**	**7.9**
541	Professional, scientific, & technical services	11 071	16 821 559	5 887 817	1 268 613	113 645	13.1	7.9
5411	Legal services	3 129	2 883 772	1 074 972	209 071	18 502	19.2	4.5
54111	Offices of lawyers	3 048	2 821 192	1 057 229	204 484	17 878	19.2	4.6
541110	Offices of lawyers	3 048	2 821 192	1 057 229	204 484	17 878	19.2	4.6
5411101	Offices of lawyers (except legal aid societies)	3 048	2 821 192	1 057 229	204 484	17 878	19.2	4.6
54119	Other legal services	81	62 580	17 743	4 587	624	18.8	4.3
541191	Title abstract & settlement offices	48	D	D	D	e	D	D
541199	All other legal services	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 564	1 189 490	539 963	116 008	14 110	18.5	14.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 564	1 189 490	539 963	116 008	14 110	18.5	14.1
541211	Offices of certified public accountants	996	857 525	361 125	75 336	7 579	16.5	2.7
541213	Tax return preparation services	134	15 656	5 129	1 379	493	69.6	13.7
541214	Payroll services	44	215 848	134 730	31 572	4 648	3.3	61.6
541219	Other accounting services	390	100 461	38 979	7 721	1 390	60.0	9.3
5413	Architectural, engineering, & related services	2 233	7 503 494	2 478 218	538 020	45 070	8.3	6.5
54131	Architectural services	331	301 540	123 365	24 130	2 431	26.0	2.5
541310	Architectural services	331	301 540	123 365	24 130	2 431	26.0	2.5
54133	Engineering services	1 407	6 360 332	2 044 390	439 101	35 028	6.6	5.9
541330	Engineering services	1 407	6 360 332	2 044 390	439 101	35 028	6.6	5.9
54134	Drafting services	38	16 305	9 558	2 112	199	8.2	7.1
541340	Drafting services	38	16 305	9 558	2 112	199	8.2	7.1
54135	Building inspection services	47	16 596	5 052	862	123	52.4	2.8
541350	Building inspection services	47	16 596	5 052	862	123	52.4	2.8
54136	Geophysical surveying & mapping services	98	433 187	134 159	35 499	2 426	11.1	19.3
541360	Geophysical surveying & mapping services	98	433 187	134 159	35 499	2 426	11.1	19.3
54137	Surveying & mapping (except geophysical) services	132	104 646	46 027	9 001	1 466	23.3	1.9
541370	Surveying & mapping (except geophysical) services	132	104 646	46 027	9 001	1 466	23.3	1.9
54138	Testing laboratories	180	270 888	115 667	27 315	3 397	16.3	6.7
541380	Testing laboratories	180	270 888	115 667	27 315	3 397	16.3	6.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOUSTON–GALVESTON–BRAZORIA, TX CMSA—Con.							
	Houston, TX PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	389	230 782	67 690	16 026	1 758	35.4	4.7
54141	Interior design services	171	86 815	18 174	4 807	609	52.5	5.7
541410	Interior design services	171	86 815	18 174	4 807	609	52.5	5.7
54142	Industrial design services	17	23 514	15 381	3 298	300	1.5	7.2
541420	Industrial design services	17	23 514	15 381	3 298	300	1.5	7.2
54143	Graphic design services	193	118 586	33 254	7 605	830	30.0	3.3
541430	Graphic design services	193	118 586	33 254	7 605	830	30.0	3.3
5414301	Graphic design services (except commercial art & medical artists)	172	D	D	D	f	D	D
5414302	Commercial art	21	D	D	D	b	D	D
5415	Computer systems design & related services	1 207	2 247 628	755 682	173 268	11 990	10.0	12.3
54151	Computer systems design & related services	1 207	2 247 628	755 682	173 268	11 990	10.0	12.3
541511	Custom computer programming services	515	808 617	311 122	73 588	4 955	10.5	10.4
541512	Computer systems design services	519	1 131 176	332 825	76 748	5 283	9.8	6.1
5415121	Computer systems integrators	202	925 872	226 565	54 201	3 493	5.2	5.2
5415122	Computer systems consultants (except systems integrators)	317	205 304	106 260	22 547	1 790	30.1	10.1
541513	Computer facilities management services	36	245 236	76 892	16 525	1 271	4.4	44.6
541519	Other computer related services	137	62 599	34 843	6 407	481	30.4	20.9
5416	Management, scientific, & technical consulting services	1 540	1 602 730	612 588	135 287	11 550	19.2	10.5
54161	Management consulting services	1 066	1 161 146	490 837	111 036	8 894	18.7	11.9
541611	Administrative management & general management consulting service	452	701 989	277 693	61 692	4 906	15.1	13.0
541612	Human resources & executive search consulting services	302	217 170	106 800	21 983	1 836	29.1	11.7
5416122	Executive placement services	193	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	97	D	D	D	f	D	D
541613	Marketing consulting services	164	94 497	52 495	14 547	1 059	31.1	14.6
541614	Process, physical distribution, & logistics consulting services	70	116 065	41 593	10 365	729	7.8	3.7
541618	Other management consulting services	78	31 425	12 256	2 449	364	32.6	10.4
54162	Environmental consulting services	141	118 875	47 298	9 612	1 096	34.2	7.2
541620	Environmental consulting services	141	118 875	47 298	9 612	1 096	34.2	7.2
54169	Other scientific & technical consulting services	333	322 709	74 453	14 639	1 560	15.2	6.6
541690	Other scientific & technical consulting services	333	322 709	74 453	14 639	1 560	15.2	6.6
5417	Scientific research & development services	101	277 852	109 434	25 606	2 323	8.4	8.2
54171	R&D in the physical, engineering, & life sciences	89	274 148	108 036	25 276	2 234	8.0	7.9
541710	R&D in the physical, engineering, & life sciences	89	274 148	108 036	25 276	2 234	8.0	7.9
5417101	R&D in the physical & engineering sciences	55	D	D	D	g	D	D
5417102	Research & development in the life sciences	34	D	D	D	f	D	D
5418	Advertising & related services	547	674 383	172 503	38 120	5 084	16.5	7.1
54181	Advertising agencies	182	152 066	70 451	15 261	1 405	17.3	14.8
541810	Advertising agencies	182	152 066	70 451	15 261	1 405	17.3	14.8
54182	Public relations agencies	85	39 749	14 441	3 034	324	40.3	9.8
541820	Public relations agencies	85	39 749	14 441	3 034	324	40.3	9.8
54184	Media representatives	35	D	D	D	e	D	D
541840	Media representatives	35	D	D	D	e	D	D
5418401	Radio & television advertising representatives	15	15 359	6 562	1 699	277	1.4	3.5
5418402	Publishers' advertising representatives	20	D	D	D	c	D	D
54185	Display advertising	32	110 278	16 775	3 979	970	10.9	.6
541850	Display advertising	32	110 278	16 775	3 979	970	10.9	.6
5418501	Display advertising (except outdoor)	7	D	D	D	f	D	D
5418502	Outdoor advertising services	25	D	D	D	e	D	D
54186	Direct mail advertising	43	127 445	30 353	6 760	799	12.5	6.4
541860	Direct mail advertising	43	127 445	30 353	6 760	799	12.5	6.4
54187	Advertising material distribution services	14	11 338	2 895	602	82	51.8	24.3
541870	Advertising material distribution services	14	11 338	2 895	602	82	51.8	24.3
54189	Other services related to advertising	143	D	D	D	g	D	D
541890	Other services related to advertising	143	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	81	D	D	D	f	D	D
5418903	Sign painting & lettering shop	35	25 998	4 486	524	173	15.1	3.6
5418909	All other advertising	25	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	361	211 428	76 767	17 207	3 258	29.2	8.4
54191	Marketing research & public opinion polling	58	D	D	D	g	D	D
541910	Marketing research & public opinion polling	58	D	D	D	g	D	D
54192	Photographic services	218	D	D	D	g	D	D
541921	Photographic studios, portrait	176	D	D	D	g	D	D
541922	Commercial photography	42	D	D	D	c	D	D
54193	Translation & interpretation services	18	14 666	6 434	1 108	147	15.0	.6
541930	Translation & interpretation services	18	14 666	6 434	1 108	147	15.0	.6
54199	All other professional, scientific, & technical services	67	D	D	D	f	D	D
541990	All other professional, scientific, & technical services	67	D	D	D	f	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KILLEEN–TEMPLE, TX MSA							
54	**Professional, scientific, & technical services**	**228**	**182 473**	**56 335**	**13 030**	**2 166**	**16.4**	**5.8**
541	Professional, scientific, & technical services	228	182 473	56 335	13 030	2 166	16.4	5.8
5411	Legal services	89	35 228	12 127	2 606	444	33.8	8.6
54111	Offices of lawyers	77	23 487	7 507	1 513	265	50.1	12.3
541110	Offices of lawyers	77	23 487	7 507	1 513	265	50.1	12.3
5411101	Offices of lawyers (except legal aid societies)	77	23 487	7 507	1 513	265	50.1	12.3
54119	Other legal services	12	11 741	4 620	1 093	179	1.2	1.1
541191	Title abstract & settlement offices	11	D	D	D	c	D	D
541199	All other legal services	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	50	10 490	4 534	1 240	365	42.4	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	50	10 490	4 534	1 240	365	42.4	2.3
541211	Offices of certified public accountants	21	6 595	3 531	814	111	31.8	3.7
541213	Tax return preparation services	14	2 142	660	317	209	34.2	–
541219	Other accounting services	15	1 753	343	109	45	92.6	–
5413	Architectural, engineering, & related services	32	29 920	14 414	3 278	426	23.1	16.8
54133	Engineering services	16	16 915	7 934	1 930	214	27.9	27.4
541330	Engineering services	16	16 915	7 934	1 930	214	27.9	27.4
54137	Surveying & mapping (except geophysical) services	8	2 128	961	181	57	39.9	18.6
541370	Surveying & mapping (except geophysical) services	8	2 128	961	181	57	39.9	18.6
54138	Testing laboratories	3	D	D	D	c	D	D
541380	Testing laboratories	3	D	D	D	c	D	D
5415	Computer systems design & related services	18	37 482	16 750	4 155	395	4.4	.7
54151	Computer systems design & related services	18	37 482	16 750	4 155	395	4.4	.7
541511	Custom computer programming services	9	D	D	D	c	D	D
541512	Computer systems design services	8	D	D	D	e	D	D
5415121	Computer systems integrators	5	26 150	12 660	3 089	284	1.8	–
5416	Management, scientific, & technical consulting services	11	5 474	3 140	618	66	4.1	29.8
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	e	D	D
54191	Marketing research & public opinion polling	1	D	D	D	e	D	D
541910	Marketing research & public opinion polling	1	D	D	D	e	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	LAREDO, TX MSA							
54	**Professional, scientific, & technical services**	**210**	**69 593**	**23 103**	**5 270**	**1 029**	**44.7**	**12.1**
541	Professional, scientific, & technical services	210	69 593	23 103	5 270	1 029	44.7	12.1
5411	Legal services	86	24 027	6 946	1 501	311	44.8	14.8
54111	Offices of lawyers	79	19 836	4 947	1 067	216	53.5	17.0
541110	Offices of lawyers	79	19 836	4 947	1 067	216	53.5	17.0
5411101	Offices of lawyers (except legal aid societies)	79	19 836	4 947	1 067	216	53.5	17.0
54119	Other legal services	7	4 191	1 999	434	95	3.7	4.7
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	50	12 716	5 642	1 276	278	45.5	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	50	12 716	5 642	1 276	278	45.5	7.9
541211	Offices of certified public accountants	27	10 326	5 073	1 091	177	45.4	5.0
541219	Other accounting services	17	1 590	399	106	56	57.9	27.2
5413	Architectural, engineering, & related services	31	14 334	5 215	1 215	175	53.6	4.8
54133	Engineering services	19	8 689	3 427	804	109	52.9	7.9
541330	Engineering services	19	8 689	3 427	804	109	52.9	7.9
5414	Specialized design services	7	3 328	522	48	13	68.8	31.2
54143	Graphic design services	3	1 437	449	26	5	27.8	72.2
541430	Graphic design services	3	1 437	449	26	5	27.8	72.2
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	13	6 803	3 165	872	156	6.4	1.2
54161	Management consulting services	9	6 389	2 928	819	153	.3	1.2
5418	Advertising & related services	6	2 085	353	89	16	–	55.5
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LONGVIEW–MARSHALL, TX MSA							
54	**Professional, scientific, & technical services**	**383**	**206 475**	**74 361**	**15 418**	**2 140**	**42.5**	**18.5**
541	Professional, scientific, & technical services	383	206 475	74 361	15 418	2 140	42.5	18.5
5411	Legal services	146	108 349	34 858	7 128	652	42.4	29.0
54111	Offices of lawyers	140	102 898	32 374	6 599	562	44.6	30.4
541110	Offices of lawyers	140	102 898	32 374	6 599	562	44.6	30.4
5411101	Offices of lawyers (except legal aid societies)	140	102 898	32 374	6 599	562	44.6	30.4
54119	Other legal services	6	5 451	2 484	529	90	–	3.0
541191	Title abstract & settlement offices	6	5 451	2 484	529	90	–	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	93	27 387	13 059	2 857	604	44.9	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	93	27 387	13 059	2 857	604	44.9	6.0
541211	Offices of certified public accountants	61	20 021	8 747	1 976	275	49.4	5.0
541213	Tax return preparation services	7	1 482	441	160	104	39.2	3.5
541219	Other accounting services	23	D	D	D	c	D	D
5413	Architectural, engineering, & related services	67	38 502	15 908	3 132	511	35.0	3.5
54133	Engineering services	32	16 295	6 607	1 206	174	56.0	2.2
541330	Engineering services	32	16 295	6 607	1 206	174	56.0	2.2
54137	Surveying & mapping (except geophysical) services	11	1 808	886	199	55	62.1	22.5
541370	Surveying & mapping (except geophysical) services	11	1 808	886	199	55	62.1	22.5
54138	Testing laboratories	11	16 622	7 093	1 407	224	10.5	2.3
541380	Testing laboratories	11	16 622	7 093	1 407	224	10.5	2.3
5414	Specialized design services	9	1 670	236	45	12	79.9	5.7
5415	Computer systems design & related services	13	11 988	4 716	1 083	130	58.7	3.3
54151	Computer systems design & related services	13	11 988	4 716	1 083	130	58.7	3.3
541511	Custom computer programming services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	26	7 272	2 808	548	76	36.4	20.1
54161	Management consulting services	18	4 754	2 047	400	49	45.1	.8
5418	Advertising & related services	17	7 967	1 832	429	87	42.2	22.2
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	LUBBOCK, TX MSA							
54	**Professional, scientific, & technical services**	**483**	**198 594**	**67 665**	**14 915**	**2 516**	**33.4**	**13.2**
541	Professional, scientific, & technical services	483	198 594	67 665	14 915	2 516	33.4	13.2
5411	Legal services	174	68 894	23 152	4 775	735	29.3	10.4
54111	Offices of lawyers	168	D	D	D	f	D	D
541110	Offices of lawyers	168	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	168	D	D	D	f	D	D
54119	Other legal services	6	D	D	D	b	D	D
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	125	36 175	13 104	3 354	653	50.8	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	125	36 175	13 104	3 354	653	50.8	6.3
541211	Offices of certified public accountants	87	31 056	11 397	2 743	429	47.9	5.8
541213	Tax return preparation services	11	1 960	628	368	143	44.1	3.1
541219	Other accounting services	24	2 553	837	193	70	79.9	17.0
5413	Architectural, engineering, & related services	56	44 829	17 300	3 825	550	32.3	22.4
54131	Architectural services	15	8 693	2 845	627	94	37.0	4.3
541310	Architectural services	15	8 693	2 845	627	94	37.0	4.3
54133	Engineering services	29	30 237	11 998	2 611	360	34.0	31.7
541330	Engineering services	29	30 237	11 998	2 611	360	34.0	31.7
54137	Surveying & mapping (except geophysical) services	5	4 316	1 823	441	66	10.0	–
541370	Surveying & mapping (except geophysical) services	5	4 316	1 823	441	66	10.0	–
5414	Specialized design services	20	4 714	875	166	51	56.1	4.4
54141	Interior design services	13	3 831	615	113	39	47.8	5.4
541410	Interior design services	13	3 831	615	113	39	47.8	5.4
5415	Computer systems design & related services	25	9 432	1 718	344	66	23.9	18.8
54151	Computer systems design & related services	25	9 432	1 718	344	66	23.9	18.8
541512	Computer systems design services	11	6 294	1 041	215	42	17.9	27.0
5416	Management, scientific, & technical consulting services	26	10 091	3 902	844	112	21.4	2.1
54161	Management consulting services	13	3 962	1 767	350	51	29.2	2.7
54169	Other scientific & technical consulting services	9	D	D	D	b	D	D
541690	Other scientific & technical consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	29	12 995	3 719	800	147	6.8	6.3
54189	Other services related to advertising	7	3 261	548	124	28	15.1	5.1
541890	Other services related to advertising	7	3 261	548	124	28	15.1	5.1
5419	Other professional, scientific, & technical services	21	6 104	1 569	361	125	66.9	10.9
54192	Photographic services	17	4 946	1 300	301	116	62.5	13.4
541921	Photographic studios, portrait	15	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MCALLEN–EDINBURG–MISSION, TX MSA							
54	**Professional, scientific, & technical services**	**482**	**193 386**	**62 678**	**13 521**	**2 682**	**50.5**	**9.8**
541	Professional, scientific, & technical services	482	193 386	62 678	13 521	2 682	50.5	9.8
5411	Legal services	243	122 745	36 569	7 383	1 248	45.3	9.8
54111	Offices of lawyers	241	D	D	D	g	D	D
541110	Offices of lawyers	241	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	241	D	D	D	g	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	103	26 910	9 946	2 513	723	47.6	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	103	26 910	9 946	2 513	723	47.6	11.2
541211	Offices of certified public accountants	62	19 164	7 007	1 642	311	45.7	8.0
541213	Tax return preparation services	16	3 085	999	517	288	21.5	13.1
541219	Other accounting services	24	D	D	D	c	D	D
5413	Architectural, engineering, & related services	54	26 553	10 977	2 529	427	69.8	7.3
54131	Architectural services	14	7 037	1 821	457	71	64.4	17.1
541310	Architectural services	14	7 037	1 821	457	71	64.4	17.1
54133	Engineering services	30	17 857	8 611	1 964	321	70.4	3.6
541330	Engineering services	30	17 857	8 611	1 964	321	70.4	3.6
5414	Specialized design services	8	1 505	312	49	19	73.9	26.1
5416	Management, scientific, & technical consulting services	22	5 303	2 097	465	109	75.9	10.7
54161	Management consulting services	15	2 923	1 210	264	55	76.9	19.3
5418	Advertising & related services	14	2 918	550	133	39	39.8	11.5
5419	Other professional, scientific, & technical services	19	3 738	827	153	64	53.0	4.4
54192	Photographic services	16	2 449	626	106	50	34.2	.8
541921	Photographic studios, portrait	16	2 449	626	106	50	34.2	.8
	ODESSA–MIDLAND, TX MSA							
54	**Professional, scientific, & technical services**	**542**	**314 108**	**102 091**	**21 840**	**3 093**	**33.0**	**11.1**
541	Professional, scientific, & technical services	542	314 108	102 091	21 840	3 093	33.0	11.1
5411	Legal services	145	70 796	31 062	6 558	748	23.6	8.8
54111	Offices of lawyers	141	68 620	30 124	6 327	707	24.0	9.1
541110	Offices of lawyers	141	68 620	30 124	6 327	707	24.0	9.1
5411101	Offices of lawyers (except legal aid societies)	141	68 620	30 124	6 327	707	24.0	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	123	31 458	13 170	2 978	526	55.2	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	123	31 458	13 170	2 978	526	55.2	4.1
541211	Offices of certified public accountants	73	24 326	10 568	2 259	312	53.3	1.8
541213	Tax return preparation services	10	1 470	600	238	110	22.8	3.9
541219	Other accounting services	37	4 798	1 630	371	74	78.3	11.3
5413	Architectural, engineering, & related services	128	147 613	39 228	8 190	1 095	26.4	8.4
54133	Engineering services	65	38 328	11 679	2 491	288	69.0	19.7
541330	Engineering services	65	38 328	11 679	2 491	288	69.0	19.7
54135	Building inspection services	3	D	D	D	b	D	D
541350	Building inspection services	3	D	D	D	b	D	D
54136	Geophysical surveying & mapping services	10	D	D	D	e	D	D
541360	Geophysical surveying & mapping services	10	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	13	6 451	2 940	687	87	41.3	–
541370	Surveying & mapping (except geophysical) services	13	6 451	2 940	687	87	41.3	–
54138	Testing laboratories	26	15 031	6 351	1 377	243	42.1	22.3
541380	Testing laboratories	26	15 031	6 351	1 377	243	42.1	22.3
5414	Specialized design services	8	3 508	822	153	37	26.9	.7
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	21	6 818	2 375	574	79	75.3	9.7
54151	Computer systems design & related services	21	6 818	2 375	574	79	75.3	9.7
5416	Management, scientific, & technical consulting services	63	31 376	8 095	1 597	237	52.9	16.6
54161	Management consulting services	29	9 321	3 110	565	88	47.4	23.3
54162	Environmental consulting services	11	12 735	3 116	653	83	63.8	5.1
541620	Environmental consulting services	11	12 735	3 116	653	83	63.8	5.1
54169	Other scientific & technical consulting services	23	9 320	1 869	379	66	43.4	25.5
541690	Other scientific & technical consulting services	23	9 320	1 869	379	66	43.4	25.5
5418	Advertising & related services	25	16 570	5 174	1 265	204	33.7	41.6
54189	Other services related to advertising	9	4 185	849	157	35	26.2	.2
541890	Other services related to advertising	9	4 185	849	157	35	26.2	.2
5419	Other professional, scientific, & technical services	27	D	D	D	c	D	D
54192	Photographic services	19	D	D	D	b	D	D
541921	Photographic studios, portrait	16	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN ANGELO, TX MSA							
54	**Professional, scientific, & technical services**	**154**	**60 190**	**17 186**	**4 247**	**767**	**38.4**	**4.9**
541	Professional, scientific, & technical services	154	60 190	17 186	4 247	767	38.4	4.9
5411	Legal services	48	19 783	5 169	1 321	205	29.1	6.7
54111	Offices of lawyers	46	D	D	D	c	D	D
541110	Offices of lawyers	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	11 031	3 419	887	221	44.9	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	11 031	3 419	887	221	44.9	4.3
541211	Offices of certified public accountants	30	9 953	2 978	757	139	44.7	4.0
5413	Architectural, engineering, & related services	25	11 176	3 681	871	147	46.9	.7
5415	Computer systems design & related services	7	6 551	1 950	414	56	5.1	8.6
54151	Computer systems design & related services	7	6 551	1 950	414	56	5.1	8.6
541512	Computer systems design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	5 671	1 224	311	41	66.4	1.0
54161	Management consulting services	9	4 842	1 002	260	32	60.7	1.1
5418	Advertising & related services	6	3 187	1 002	287	43	89.5	–
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
	SAN ANTONIO, TX MSA							
54	**Professional, scientific, & technical services**	**3 046**	**2 098 842**	**822 180**	**178 080**	**22 370**	**23.6**	**7.0**
541	Professional, scientific, & technical services	3 046	2 098 842	822 180	178 080	22 370	23.6	7.0
5411	Legal services	1 019	547 434	249 939	50 610	5 226	26.1	5.5
54111	Offices of lawyers	991	524 735	243 681	49 029	5 001	26.5	5.1
541110	Offices of lawyers	991	524 735	243 681	49 029	5 001	26.5	5.1
5411101	Offices of lawyers (except legal aid societies)	991	524 735	243 681	49 029	5 001	26.5	5.1
54119	Other legal services	28	22 699	6 258	1 581	225	16.5	15.9
541191	Title abstract & settlement offices	21	22 321	6 188	1 559	219	15.5	16.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	520	349 731	90 324	20 177	3 980	17.3	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	520	349 731	90 324	20 177	3 980	17.3	5.5
541211	Offices of certified public accountants	304	148 420	55 092	12 100	1 632	25.5	3.9
541213	Tax return preparation services	52	9 418	3 343	1 167	936	30.8	10.5
541214	Payroll services	15	23 392	10 531	2 392	328	2.3	35.1
541219	Other accounting services	149	168 501	21 358	4 518	1 084	11.4	2.5
5413	Architectural, engineering, & related services	500	430 575	171 809	37 477	4 893	31.4	4.6
54131	Architectural services	118	72 626	28 929	5 997	792	33.5	2.9
541310	Architectural services	118	72 626	28 929	5 997	792	33.5	2.9
54133	Engineering services	300	254 564	108 360	23 086	3 025	38.5	6.6
541330	Engineering services	300	254 564	108 360	23 086	3 025	38.5	6.6
54137	Surveying & mapping (except geophysical) services	30	38 595	14 733	4 181	427	6.2	.6
541370	Surveying & mapping (except geophysical) services	30	38 595	14 733	4 181	427	6.2	.6
54138	Testing laboratories	26	57 876	17 719	3 635	572	16.2	1.1
541380	Testing laboratories	26	57 876	17 719	3 635	572	16.2	1.1
5414	Specialized design services	84	33 409	8 288	1 784	310	52.7	8.9
54141	Interior design services	32	12 147	1 991	428	85	55.5	17.3
541410	Interior design services	32	12 147	1 991	428	85	55.5	17.3
54143	Graphic design services	45	18 837	5 681	1 244	201	54.5	2.2
541430	Graphic design services	45	18 837	5 681	1 244	201	54.5	2.2
5414301	Graphic design services (except commercial art & medical artists)	40	D	D	D	c	D	D
5415	Computer systems design & related services	260	231 750	105 111	24 929	2 754	11.2	8.1
54151	Computer systems design & related services	260	231 750	105 111	24 929	2 754	11.2	8.1
541511	Custom computer programming services	103	82 948	40 049	8 911	1 101	7.9	17.1
541512	Computer systems design services	110	96 277	38 807	8 550	810	16.5	3.8
5415121	Computer systems integrators	38	64 188	24 580	5 418	500	11.9	3.3
5415122	Computer systems consultants (except systems integrators)	72	32 089	14 227	3 132	310	25.6	4.9
541519	Other computer related services	30	26 937	11 922	4 219	491	13.3	3.3
5416	Management, scientific, & technical consulting services	330	189 770	99 463	21 541	2 103	22.2	7.1
54161	Management consulting services	242	126 681	80 553	17 380	1 432	22.6	6.6
541611	Administrative management & general management consulting service	138	90 970	64 191	13 708	800	12.8	5.6
541612	Human resources & executive search consulting services	54	19 837	9 049	1 928	401	53.5	3.6
5416122	Executive placement services	32	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	21	7 483	3 278	628	70	19.5	9.1
541613	Marketing consulting services	34	11 099	4 108	954	88	46.2	18.4
541618	Other management consulting services	9	3 024	2 124	530	101	31.9	11.3
54162	Environmental consulting services	29	11 656	4 432	866	123	34.0	2.5
541620	Environmental consulting services	29	11 656	4 432	866	123	34.0	2.5
54169	Other scientific & technical consulting services	59	51 433	14 478	3 295	548	18.5	9.4
541690	Other scientific & technical consulting services	59	51 433	14 478	3 295	548	18.5	9.4
5417	Scientific research & development services	43	130 981	43 084	10 296	928	14.1	11.4
54171	R&D in the physical, engineering, & life sciences	36	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	36	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	19	82 279	27 133	6 747	579	1.1	7.0
5417102	Research & development in the life sciences	17	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN ANTONIO, TX MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	185	149 587	43 765	9 178	1 487	27.4	14.5
54181	Advertising agencies	67	57 486	24 755	4 819	545	24.2	25.6
541810	Advertising agencies	67	57 486	24 755	4 819	545	24.2	25.6
54182	Public relations agencies	29	9 795	4 224	929	118	64.3	1.2
541820	Public relations agencies	29	9 795	4 224	929	118	64.3	1.2
54185	Display advertising	15	49 420	6 631	1 707	447	10.1	10.0
541850	Display advertising	15	49 420	6 631	1 707	447	10.1	10.0
5418501	Display advertising (except outdoor)	2	D	D	D	e	D	D
5418502	Outdoor advertising services	13	D	D	D	c	D	D
54189	Other services related to advertising	41	19 352	3 929	858	186	27.4	6.8
541890	Other services related to advertising	41	19 352	3 929	858	186	27.4	6.8
5418902	Advertising specialties goods distributor	28	14 953	2 541	534	128	24.9	7.6
5418903	Sign painting & lettering shop	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	105	35 605	10 397	2 088	689	29.8	16.7
54191	Marketing research & public opinion polling	14	9 623	3 956	833	260	14.0	29.3
541910	Marketing research & public opinion polling	14	9 623	3 956	833	260	14.0	29.3
54192	Photographic services	80	22 877	5 537	1 121	387	36.3	13.7
541921	Photographic studios, portrait	68	19 925	4 857	939	347	38.8	15.3
541922	Commercial photography	12	2 952	680	182	40	19.5	3.1
	SHERMAN–DENISON, TX MSA							
54	**Professional, scientific, & technical services**	**162**	**52 585**	**19 620**	**4 104**	**715**	**44.9**	**6.5**
541	Professional, scientific, & technical services	162	52 585	19 620	4 104	715	44.9	6.5
5411	Legal services	71	27 382	9 906	1 835	280	41.4	4.0
54111	Offices of lawyers	65	23 046	8 505	1 508	224	47.6	4.8
541110	Offices of lawyers	65	23 046	8 505	1 508	224	47.6	4.8
5411101	Offices of lawyers (except legal aid societies)	65	23 046	8 505	1 508	224	47.6	4.8
54119	Other legal services	6	4 336	1 401	327	56	8.7	–
541191	Title abstract & settlement offices	6	4 336	1 401	327	56	8.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	7 683	2 841	685	167	44.5	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	7 683	2 841	685	167	44.5	6.6
541211	Offices of certified public accountants	21	5 637	2 165	462	91	46.2	2.2
541213	Tax return preparation services	9	1 176	389	136	55	32.7	12.2
5413	Architectural, engineering, & related services	18	5 154	2 023	460	74	72.2	–
5416	Management, scientific, & technical consulting services	15	4 963	2 084	514	110	55.0	36.2
54161	Management consulting services	12	D	D	D	c	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	TEXARKANA, TX–TEXARKANA, AR MSA							
54	**Professional, scientific, & technical services**	**162**	**65 921**	**20 212**	**4 134**	**733**	**36.8**	**4.3**
541	Professional, scientific, & technical services	162	65 921	20 212	4 134	733	36.8	4.3
5411	Legal services	69	38 476	7 983	1 586	276	34.5	4.4
54111	Offices of lawyers	67	D	D	D	e	D	D
541110	Offices of lawyers	67	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	67	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	12 258	6 309	1 260	188	32.2	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	12 258	6 309	1 260	188	32.2	3.5
541211	Offices of certified public accountants	22	8 278	3 785	843	110	40.7	3.8
541213	Tax return preparation services	7	956	336	170	40	9.6	–
5413	Architectural, engineering, & related services	19	8 700	3 793	805	130	43.9	5.4
5418	Advertising & related services	9	2 731	853	183	58	36.3	5.0

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TYLER, TX MSA							
54	**Professional, scientific, & technical services**	**392**	**283 998**	**93 042**	**20 413**	**2 464**	**28.9**	**5.8**
541	Professional, scientific, & technical services	392	283 998	93 042	20 413	2 464	28.9	5.8
5411	Legal services	148	69 699	35 081	7 437	744	30.8	4.8
54111	Offices of lawyers	141	63 310	32 402	6 883	661	33.6	5.3
541110	Offices of lawyers	141	63 310	32 402	6 883	661	33.6	5.3
5411101	Offices of lawyers (except legal aid societies)	141	63 310	32 402	6 883	661	33.6	5.3
54119	Other legal services	7	6 389	2 679	554	83	3.3	–
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	59	20 555	9 423	2 066	399	30.6	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	59	20 555	9 423	2 066	399	30.6	5.8
541211	Offices of certified public accountants	40	16 462	7 842	1 622	237	28.9	6.7
541213	Tax return preparation services	7	1 533	606	215	110	36.4	–
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	88	164 346	40 118	9 004	936	24.3	5.4
54133	Engineering services	48	137 917	30 861	7 312	660	19.3	4.4
541330	Engineering services	48	137 917	30 861	7 312	660	19.3	4.4
54136	Geophysical surveying & mapping services	5	D	D	D	a	D	D
541360	Geophysical surveying & mapping services	5	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	13	9 546	5 055	895	149	13.2	.4
541370	Surveying & mapping (except geophysical) services	13	9 546	5 055	895	149	13.2	.4
5414	Specialized design services	12	2 645	362	78	23	55.2	3.8
5416	Management, scientific, & technical consulting services	37	7 843	3 535	792	119	59.6	12.7
54161	Management consulting services	23	3 986	1 975	423	68	55.3	24.0
54169	Other scientific & technical consulting services	12	D	D	D	b	D	D
541690	Other scientific & technical consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	17	9 243	1 846	428	78	46.6	1.7
54189	Other services related to advertising	7	3 758	604	147	27	54.2	4.3
541890	Other services related to advertising	7	3 758	604	147	27	54.2	4.3
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	14	3 582	919	215	85	31.5	25.4
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	VICTORIA, TX MSA							
54	**Professional, scientific, & technical services**	**141**	**59 486**	**21 110**	**4 490**	**712**	**39.7**	**8.3**
541	Professional, scientific, & technical services	141	59 486	21 110	4 490	712	39.7	8.3
5411	Legal services	47	20 021	6 187	1 349	204	41.9	3.9
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	7 965	2 358	608	112	23.8	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	7 965	2 358	608	112	23.8	.4
541211	Offices of certified public accountants	14	7 199	2 064	520	83	15.7	.5
5413	Architectural, engineering, & related services	35	19 756	9 013	1 873	258	52.8	5.0
54133	Engineering services	17	10 495	6 189	1 245	152	36.0	6.0
541330	Engineering services	17	10 495	6 189	1 245	152	36.0	6.0
5416	Management, scientific, & technical consulting services	15	4 337	1 732	352	51	24.7	1.3
54161	Management consulting services	11	3 976	1 653	318	39	23.0	–
5418	Advertising & related services	7	3 991	1 057	150	37	15.6	65.8
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	WACO, TX MSA							

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WACO, TX MSA—Con.							
54	**Professional, scientific, & technical services**	**292**	**133 008**	**57 378**	**11 915**	**2 039**	**27.4**	**4.9**
541	Professional, scientific, & technical services	292	133 008	57 378	11 915	2 039	27.4	4.9
5411	Legal services	112	56 042	25 533	4 479	610	23.5	3.2
54111	Offices of lawyers	107	50 253	23 745	4 052	534	26.2	3.5
541110	Offices of lawyers	107	50 253	23 745	4 052	534	26.2	3.5
5411101	Offices of lawyers (except legal aid societies)	107	50 253	23 745	4 052	534	26.2	3.5
54119	Other legal services	5	5 789	1 788	427	76	–	.9
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	62	21 883	10 151	2 138	387	33.4	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	62	21 883	10 151	2 138	387	33.4	8.6
541211	Offices of certified public accountants	34	17 225	8 613	1 753	264	33.7	9.5
541213	Tax return preparation services	6	2 037	593	161	69	18.4	–
541219	Other accounting services	19	2 194	881	210	50	31.4	11.2
5413	Architectural, engineering, & related services	36	12 956	5 883	1 362	189	46.5	6.3
5414	Specialized design services	4	1 796	297	69	14	22.0	–
5416	Management, scientific, & technical consulting services	24	11 800	4 524	1 289	167	26.8	.7
54161	Management consulting services	17	9 998	3 816	1 208	151	13.6	.9
541612	Human resources & executive search consulting services	2	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	b	D	D
5418	Advertising & related services	18	12 893	3 019	649	121	31.6	3.0
54189	Other services related to advertising	6	8 039	1 494	267	49	3.2	4.6
541890	Other services related to advertising	6	8 039	1 494	267	49	3.2	4.6
5418902	Advertising specialties goods distributor	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	f	D	D
54192	Photographic services	12	11 430	6 705	1 611	497	6.5	6.7
541921	Photographic studios, portrait	11	D	D	D	e	D	D
	WICHITA FALLS, TX MSA							
54	**Professional, scientific, & technical services**	**217**	**88 160**	**32 955**	**6 465**	**1 087**	**32.5**	**12.8**
541	Professional, scientific, & technical services	217	88 160	32 955	6 465	1 087	32.5	12.8
5411	Legal services	73	27 163	8 365	1 535	262	40.9	18.6
54111	Offices of lawyers	71	D	D	D	c	D	D
541110	Offices of lawyers	71	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	71	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	66	20 687	9 771	1 843	366	30.0	22.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	66	20 687	9 771	1 843	366	30.0	22.7
541211	Offices of certified public accountants	38	13 541	6 302	1 376	199	34.7	6.1
541213	Tax return preparation services	8	970	300	129	87	36.1	1.6
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	14 816	7 686	1 388	200	43.1	.4
54131	Architectural services	8	6 093	2 870	422	74	31.8	–
541310	Architectural services	8	6 093	2 870	422	74	31.8	–
5414	Specialized design services	7	2 655	588	138	21	87.0	–
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	5	4 043	2 742	697	116	10.1	–
54151	Computer systems design & related services	5	4 043	2 742	697	116	10.1	–
5416	Management, scientific, & technical consulting services	16	12 131	2 269	496	44	9.1	8.8
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	13	3 786	936	229	46	20.8	2.4
	AREA OUTSIDE TEXAS METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**3 396**	**915 232**	**286 662**	**64 284**	**13 172**	**46.4**	**9.1**

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE TEXAS METROPOLITAN AREAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	3 396	915 232	286 662	64 284	13 172	46.4	9.1
5411	Legal services	1 363	363 932	94 389	19 679	4 206	47.2	7.4
54111	Offices of lawyers	1 151	313 850	77 005	15 751	3 290	48.8	7.3
541110	Offices of lawyers	1 151	313 850	77 005	15 751	3 290	48.8	7.3
5411101	Offices of lawyers (except legal aid societies)	1 151	313 850	77 005	15 751	3 290	48.8	7.3
54119	Other legal services	212	50 082	17 384	3 928	916	37.2	8.1
541191	Title abstract & settlement offices	207	48 870	17 098	3 859	902	36.6	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	934	161 518	58 954	14 752	3 696	61.0	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	934	161 518	58 954	14 752	3 696	61.0	9.9
541211	Offices of certified public accountants	492	112 429	42 436	10 194	1 936	59.3	8.1
541213	Tax return preparation services	188	18 253	4 914	1 818	936	74.5	9.2
541219	Other accounting services	244	26 536	8 433	1 961	613	67.4	17.6
5413	Architectural, engineering, & related services	454	212 583	75 499	16 852	2 947	36.2	9.7
54131	Architectural services	44	21 049	5 619	1 193	163	39.6	3.0
541310	Architectural services	44	21 049	5 619	1 193	163	39.6	3.0
54133	Engineering services	181	82 815	35 270	7 652	1 052	41.7	11.1
541330	Engineering services	181	82 815	35 270	7 652	1 052	41.7	11.1
54134	Drafting services	11	3 007	2 120	562	58	14.8	1.2
541340	Drafting services	11	3 007	2 120	562	58	14.8	1.2
54135	Building inspection services	10	D	D	D	b	D	D
541350	Building inspection services	10	D	D	D	b	D	D
54136	Geophysical surveying & mapping services	18	D	D	D	c	D	D
541360	Geophysical surveying & mapping services	18	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	155	33 111	12 243	2 819	693	61.2	3.5
541370	Surveying & mapping (except geophysical) services	155	33 111	12 243	2 819	693	61.2	3.5
54138	Testing laboratories	35	38 689	15 650	3 807	794	15.0	23.1
541380	Testing laboratories	35	38 689	15 650	3 807	794	15.0	23.1
5414	Specialized design services	63	D	D	D	c	D	D
54141	Interior design services	37	9 044	1 933	514	148	63.2	22.2
541410	Interior design services	37	9 044	1 933	514	148	63.2	22.2
54143	Graphic design services	20	D	D	D	b	D	D
541430	Graphic design services	20	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	14	D	D	D	b	D	D
5415	Computer systems design & related services	105	D	D	D	e	D	D
54151	Computer systems design & related services	105	D	D	D	e	D	D
541511	Custom computer programming services	45	10 865	4 125	1 013	148	26.5	29.4
541512	Computer systems design services	46	14 682	5 107	1 244	118	23.4	2.9
5416	Management, scientific, & technical consulting services	268	D	D	D	g	D	D
54161	Management consulting services	162	D	D	D	f	D	D
541611	Administrative management & general management consulting service	90	D	D	D	f	D	D
541612	Human resources & executive search consulting services	24	6 297	2 348	499	127	97.0	3.0
5416122	Executive placement services	9	3 836	1 504	309	90	96.0	4.0
541613	Marketing consulting services	21	6 080	1 237	247	42	65.4	30.2
541618	Other management consulting services	14	3 349	695	134	37	72.2	6.1
54162	Environmental consulting services	27	9 163	2 430	512	105	79.7	2.9
541620	Environmental consulting services	27	9 163	2 430	512	105	79.7	2.9
54169	Other scientific & technical consulting services	79	16 812	6 729	1 170	159	41.5	15.6
541690	Other scientific & technical consulting services	79	16 812	6 729	1 170	159	41.5	15.6
5418	Advertising & related services	105	39 329	7 269	1 723	380	42.2	2.6
54189	Other services related to advertising	44	28 973	3 801	865	192	33.8	1.5
541890	Other services related to advertising	44	28 973	3 801	865	192	33.8	1.5
5418902	Advertising specialties goods distributor	17	D	D	D	c	D	D
5418903	Sign painting & lettering shop	24	4 359	961	224	75	62.9	8.9
5419	Other professional, scientific, & technical services	94	D	D	D	e	D	D
54192	Photographic services	76	D	D	D	e	D	D
541921	Photographic studios, portrait	70	D	D	D	e	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	ABILENE, TX MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	AMARILLO, TX MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	AUSTIN–SAN MARCOS, TX MSA								
54	**Professional, scientific, & technical services**	**45**	**141 556**	**191 981**	**38 042**	**8 638**	**725**	**21.9**	**.9**
541	Professional, scientific, & technical services	45	141 556	191 981	38 042	8 638	725	21.9	.9
5411	Legal services	19	8 905	8 584	4 894	1 098	156	15.2	7.6
54111	Offices of lawyers	19	8 905	8 584	4 894	1 098	156	15.2	7.6
541110	Offices of lawyers	19	8 905	8 584	4 894	1 098	156	15.2	7.6
5411102	Legal aid societies & similar legal services	19	8 905	8 584	4 894	1 098	156	15.2	7.6
5417	Scientific research & development services	26	132 651	183 397	33 148	7 540	569	22.4	.4
54171	R&D in the physical, engineering, & life sciences	17	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	17	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	8	D	D	D	D	f	D	D
	BEAUMONT–PORT ARTHUR, TX MSA								
54	**Professional, scientific, & technical services**	**7**	**3 119**	**2 744**	**664**	**146**	**22**	**32.8**	**.1**
541	Professional, scientific, & technical services	7	3 119	2 744	664	146	22	32.8	.1
	BROWNSVILLE–HARLINGEN–SAN BENITO, TX MSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	BRYAN–COLLEGE STATION, TX MSA								
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	D	c	D	D
5417	Scientific research & development services	5	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	D	c	D	D
	CORPUS CHRISTI, TX MSA								
54	**Professional, scientific, & technical services**	**9**	**4 611**	**3 084**	**1 485**	**369**	**60**	**66.8**	**7.7**
541	Professional, scientific, & technical services	9	4 611	3 084	1 485	369	60	66.8	7.7
	DALLAS–FORT WORTH, TX CMSA								
54	**Professional, scientific, & technical services**	**64**	**145 899**	**146 181**	**26 267**	**6 305**	**885**	**8.2**	**9.1**
541	Professional, scientific, & technical services	64	145 899	146 181	26 267	6 305	885	8.2	9.1
5411	Legal services	32	13 217	12 676	7 800	1 657	244	16.0	27.8
54111	Offices of lawyers	32	13 217	12 676	7 800	1 657	244	16.0	27.8
541110	Offices of lawyers	32	13 217	12 676	7 800	1 657	244	16.0	27.8
5411102	Legal aid societies & similar legal services	32	13 217	12 676	7 800	1 657	244	16.0	27.8
5417	Scientific research & development services	32	132 682	133 505	18 467	4 648	641	7.4	7.3
54171	R&D in the physical, engineering, & life sciences	26	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	26	D	D	D	D	f	D	D
5417102	Research & development in the life sciences	16	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	6	D	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	6	D	D	D	D	b	D	D
	Dallas, TX PMSA								
54	**Professional, scientific, & technical services**	**51**	**134 990**	**136 120**	**21 866**	**5 257**	**750**	**5.2**	**7.5**
541	Professional, scientific, & technical services	51	134 990	136 120	21 866	5 257	750	5.2	7.5
5411	Legal services	27	9 216	8 931	5 476	1 087	164	13.6	19.8
54111	Offices of lawyers	27	9 216	8 931	5 476	1 087	164	13.6	19.8
541110	Offices of lawyers	27	9 216	8 931	5 476	1 087	164	13.6	19.8
5411102	Legal aid societies & similar legal services	27	9 216	8 931	5 476	1 087	164	13.6	19.8
5417	Scientific research & development services	24	125 774	127 189	16 390	4 170	586	4.6	6.6
54171	R&D in the physical, engineering, & life sciences	19	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	19	D	D	D	D	f	D	D
5417102	Research & development in the life sciences	11	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	5	D	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	5	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	DALLAS–FORT WORTH, TX CMSA—Con.								
	Fort Worth–Arlington, TX PMSA								
54	**Professional, scientific, & technical services**	**13**	**10 909**	**10 061**	**4 401**	**1 048**	**135**	**45.0**	**29.4**
541	Professional, scientific, & technical services	13	10 909	10 061	4 401	1 048	135	45.0	29.4
5411	Legal services	5	4 001	3 745	2 324	570	80	21.8	46.1
54111	Offices of lawyers	5	4 001	3 745	2 324	570	80	21.8	46.1
541110	Offices of lawyers	5	4 001	3 745	2 324	570	80	21.8	46.1
5411102	Legal aid societies & similar legal services	5	4 001	3 745	2 324	570	80	21.8	46.1
5417	Scientific research & development services	8	6 908	6 316	2 077	478	55	58.5	19.8
	EL PASO, TX MSA								
54	**Professional, scientific, & technical services**	**5**	**1 804**	**1 768**	**1 101**	**257**	**46**	**–**	**17.2**
541	Professional, scientific, & technical services	5	1 804	1 768	1 101	257	46	–	17.2
	HOUSTON–GALVESTON–BRAZORIA, TX CMSA								
54	**Professional, scientific, & technical services**	**77**	**D**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	77	D	D	D	D	g	D	D
5411	Legal services	32	D	D	D	D	c	D	D
54111	Offices of lawyers	32	D	D	D	D	c	D	D
541110	Offices of lawyers	32	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	32	D	D	D	D	c	D	D
5417	Scientific research & development services	45	D	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	38	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	38	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	17	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	21	D	D	D	D	e	D	D
	Brazoria, TX PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
	Galveston–Texas City, TX PMSA								
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	D	a	D	D
5417	Scientific research & development services	4	D	D	D	D	a	D	D
	Houston, TX PMSA								
54	**Professional, scientific, & technical services**	**70**	**92 867**	**97 824**	**46 027**	**10 370**	**1 065**	**3.8**	**8.5**
541	Professional, scientific, & technical services	70	92 867	97 824	46 027	10 370	1 065	3.8	8.5
5411	Legal services	30	20 406	20 365	11 434	2 329	237	9.4	10.4
54111	Offices of lawyers	30	20 406	20 365	11 434	2 329	237	9.4	10.4
541110	Offices of lawyers	30	20 406	20 365	11 434	2 329	237	9.4	10.4
5411102	Legal aid societies & similar legal services	30	20 406	20 365	11 434	2 329	237	9.4	10.4
5417	Scientific research & development services	40	72 461	77 459	34 593	8 041	828	2.3	7.9
54171	R&D in the physical, engineering, & life sciences	34	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	34	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	16	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	18	D	D	D	D	e	D	D
	KILLEEN–TEMPLE, TX MSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	LAREDO, TX MSA								
54	**Professional, scientific, & technical services**	**3**	**633**	**655**	**444**	**96**	**19**	**–**	**–**
	LONGVIEW–MARSHALL, TX MSA								
54	**Professional, scientific, & technical services**	**5**	**1 443**	**1 387**	**627**	**164**	**19**	**40.8**	**5.5**
541	Professional, scientific, & technical services	5	1 443	1 387	627	164	19	40.8	5.5
	LUBBOCK, TX MSA								
54	**Professional, scientific, & technical services**	**4**	**967**	**973**	**608**	**142**	**24**	**11.8**	**3.1**
541	Professional, scientific, & technical services	4	967	973	608	142	24	11.8	3.1

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	MCALLEN–EDINBURG–MISSION, TX MSA								
54	**Professional, scientific, & technical services**	**5**	**3 653**	**3 331**	**1 679**	**433**	**61**	**28.1**	**–**
541	Professional, scientific, & technical services	5	3 653	3 331	1 679	433	61	28.1	–
5411	Legal services	5	3 653	3 331	1 679	433	61	28.1	–
54111	Offices of lawyers	5	3 653	3 331	1 679	433	61	28.1	–
541110	Offices of lawyers	5	3 653	3 331	1 679	433	61	28.1	–
5411102	Legal aid societies & similar legal services	5	3 653	3 331	1 679	433	61	28.1	–
	ODESSA–MIDLAND, TX MSA								
54	**Professional, scientific, & technical services**	**4**	**2 760**	**2 485**	**425**	**95**	**20**	**66.8**	**17.6**
541	Professional, scientific, & technical services	4	2 760	2 485	425	95	20	66.8	17.6
	SAN ANGELO, TX MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	SAN ANTONIO, TX MSA								
54	**Professional, scientific, & technical services**	**36**	**366 953**	**355 993**	**148 943**	**34 213**	**3 534**	**.8**	**1.2**
541	Professional, scientific, & technical services	36	366 953	355 993	148 943	34 213	3 534	.8	1.2
5411	Legal services	11	D	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	11	D	D	D	D	b	D	D
5417	Scientific research & development services	25	D	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	20	355 966	345 298	144 400	33 147	3 403	.7	.6
541710	R&D in the physical, engineering, & life sciences	20	355 966	345 298	144 400	33 147	3 403	.7	.6
5417101	R&D in the physical & engineering sciences	3	D	D	D	D	h	D	D
5417102	Research & development in the life sciences	17	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	5	D	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	5	D	D	D	D	b	D	D
	TEXARKANA, TX–TEXARKANA, AR MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	TYLER, TX MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	a	D	D
	VICTORIA, TX MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	WACO, TX MSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	b	D	D
	WICHITA FALLS, TX MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	AREA OUTSIDE TEXAS METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**24**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	24	D	D	D	D	b	D	D
5411	Legal services	21	D	D	D	D	b	D	D
54111	Offices of lawyers	21	D	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	21	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ANDERSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**61**	**19 353**	**7 632**	**1 770**	**240**	**53.7**	**3.6**
541	Professional, scientific, & technical services	61	19 353	7 632	1 770	240	53.7	3.6
5411	Legal services	30	5 364	1 371	291	63	74.0	5.3
54111	Offices of lawyers	30	5 364	1 371	291	63	74.0	5.3
541110	Offices of lawyers	30	5 364	1 371	291	63	74.0	5.3
5411101	Offices of lawyers (except legal aid societies)	30	5 364	1 371	291	63	74.0	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 513	746	195	60	91.5	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 513	746	195	60	91.5	3.3
5413	Architectural, engineering, & related services	7	2 410	1 374	311	38	100.0	–
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
	ANDREWS COUNTY, TX							
54	**Professional, scientific, & technical services**	**14**	**3 005**	**790**	**212**	**37**	**70.6**	**1.9**
541	Professional, scientific, & technical services	14	3 005	790	212	37	70.6	1.9
	ANGELINA COUNTY, TX							
54	**Professional, scientific, & technical services**	**108**	**44 069**	**14 601**	**2 909**	**508**	**34.7**	**5.3**
541	Professional, scientific, & technical services	108	44 069	14 601	2 909	508	34.7	5.3
5411	Legal services	45	18 549	4 895	1 000	175	34.2	8.5
54111	Offices of lawyers	43	D	D	D	c	D	D
541110	Offices of lawyers	43	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	9 016	3 540	657	135	21.4	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	9 016	3 540	657	135	21.4	8.5
541211	Offices of certified public accountants	18	8 391	3 366	594	89	18.7	8.9
5413	Architectural, engineering, & related services	17	10 644	4 671	942	127	39.0	–
	ARANSAS COUNTY, TX							
54	**Professional, scientific, & technical services**	**32**	**17 608**	**12 235**	**2 958**	**436**	**13.5**	**3.3**
541	Professional, scientific, & technical services	32	17 608	12 235	2 958	436	13.5	3.3
5416	Management, scientific, & technical consulting services	8	D	D	D	e	D	D
54161	Management consulting services	5	D	D	D	e	D	D
541611	Administrative management & general management consulting service	4	D	D	D	e	D	D
	ARCHER COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**590**	**204**	**54**	**16**	**74.2**	**5.4**
	ATASCOSA COUNTY, TX							
54	**Professional, scientific, & technical services**	**30**	**13 211**	**4 061**	**978**	**312**	**31.9**	**1.8**
541	Professional, scientific, & technical services	30	13 211	4 061	978	312	31.9	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	c	D	D
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
	AUSTIN COUNTY, TX							
54	**Professional, scientific, & technical services**	**37**	**8 283**	**3 408**	**756**	**145**	**37.9**	**12.1**
541	Professional, scientific, & technical services	37	8 283	3 408	756	145	37.9	12.1
5411	Legal services	14	3 284	1 212	243	39	45.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 894	616	153	43	46.9	37.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 894	616	153	43	46.9	37.2
	BAILEY COUNTY, TX							
54	**Professional, scientific, & technical services**	**14**	**1 565**	**341**	**90**	**31**	**71.4**	**12.4**
541	Professional, scientific, & technical services	14	1 565	341	90	31	71.4	12.4
	BANDERA COUNTY, TX							
54	**Professional, scientific, & technical services**	**17**	**4 020**	**973**	**156**	**30**	**84.9**	**2.4**
541	Professional, scientific, & technical services	17	4 020	973	156	30	84.9	2.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BASTROP COUNTY, TX							
54	**Professional, scientific, & technical services**	**48**	**10 771**	**4 125**	**882**	**146**	**47.7**	**5.4**
541	Professional, scientific, & technical services	48	10 771	4 125	882	146	47.7	5.4
5411	Legal services	21	3 763	1 044	229	47	56.5	1.3
5413	Architectural, engineering, & related services	8	4 189	2 245	499	57	15.0	2.3
	BAYLOR COUNTY, TX							
54	**Professional, scientific, & technical services**	**8**	**856**	**292**	**78**	**22**	**76.2**	**1.6**
	BEE COUNTY, TX							
54	**Professional, scientific, & technical services**	**32**	**6 016**	**1 678**	**393**	**112**	**42.7**	**30.1**
541	Professional, scientific, & technical services	32	6 016	1 678	393	112	42.7	30.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 232	342	86	37	69.7	30.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 232	342	86	37	69.7	30.3
5413	Architectural, engineering, & related services	7	2 380	644	150	28	27.4	50.6
	BELL COUNTY, TX							
54	**Professional, scientific, & technical services**	**193**	**166 512**	**48 153**	**10 991**	**1 901**	**16.2**	**6.2**
541	Professional, scientific, & technical services	193	166 512	48 153	10 991	1 901	16.2	6.2
5411	Legal services	76	32 700	11 381	2 436	407	33.4	8.7
54111	Offices of lawyers	67	22 072	7 258	1 455	251	49.5	12.4
541110	Offices of lawyers	67	22 072	7 258	1 455	251	49.5	12.4
5411101	Offices of lawyers (except legal aid societies)	67	22 072	7 258	1 455	251	49.5	12.4
54119	Other legal services	9	10 628	4 123	981	156	–	1.2
541191	Title abstract & settlement offices	8	D	D	D	b	D	D
541199	All other legal services	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	9 040	3 976	1 072	322	37.2	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	9 040	3 976	1 072	322	37.2	2.7
541211	Offices of certified public accountants	18	5 590	3 093	688	92	26.0	4.4
541213	Tax return preparation services	10	D	D	D	c	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	20 459	8 501	1 805	273	31.0	24.6
54133	Engineering services	14	D	D	D	c	D	D
541330	Engineering services	14	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
5415	Computer systems design & related services	15	D	D	D	e	D	D
54151	Computer systems design & related services	15	D	D	D	e	D	D
541511	Custom computer programming services	7	D	D	D	b	D	D
541512	Computer systems design services	7	D	D	D	e	D	D
5415121	Computer systems integrators	4	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	e	D	D
54191	Marketing research & public opinion polling	1	D	D	D	e	D	D
541910	Marketing research & public opinion polling	1	D	D	D	e	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BEXAR COUNTY, TX							
54	**Professional, scientific, & technical services**	**2 841**	**2 052 371**	**805 607**	**174 406**	**21 741**	**22.7**	**7.0**
541	Professional, scientific, & technical services	2 841	2 052 371	805 607	174 406	21 741	22.7	7.0
5411	Legal services	959	532 842	245 290	49 497	5 012	25.2	5.5
54111	Offices of lawyers	937	515 143	240 635	48 337	4 864	25.8	5.0
541110	Offices of lawyers	937	515 143	240 635	48 337	4 864	25.8	5.0
5411101	Offices of lawyers (except legal aid societies)	937	515 143	240 635	48 337	4 864	25.8	5.0
54119	Other legal services	22	17 699	4 655	1 160	148	5.7	20.4
541191	Title abstract & settlement offices	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	471	342 351	87 433	19 561	3 823	16.0	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	471	342 351	87 433	19 561	3 823	16.0	5.5
541211	Offices of certified public accountants	275	143 045	52 907	11 664	1 531	23.6	3.9
541213	Tax return preparation services	48	9 268	3 306	1 148	926	29.7	10.6
541214	Payroll services	13	D	D	D	e	D	D
541219	Other accounting services	135	D	D	D	g	D	D
5413	Architectural, engineering, & related services	470	420 111	168 985	36 730	4 791	30.4	4.5
54131	Architectural services	115	72 399	28 883	5 986	789	33.5	2.7
541310	Architectural services	115	72 399	28 883	5 986	789	33.5	2.7
54133	Engineering services	288	247 529	107 054	22 757	2 972	37.1	6.5
541330	Engineering services	288	247 529	107 054	22 757	2 972	37.1	6.5
54137	Surveying & mapping (except geophysical) services	24	36 647	13 679	3 972	389	5.1	.6
541370	Surveying & mapping (except geophysical) services	24	36 647	13 679	3 972	389	5.1	.6
54138	Testing laboratories	21	57 168	17 548	3 604	566	15.5	1.0
541380	Testing laboratories	21	57 168	17 548	3 604	566	15.5	1.0
5414	Specialized design services	82	D	D	D	e	D	D
54141	Interior design services	32	12 147	1 991	428	85	55.5	17.3
541410	Interior design services	32	12 147	1 991	428	85	55.5	17.3
54143	Graphic design services	43	D	D	D	c	D	D
541430	Graphic design services	43	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	39	D	D	D	c	D	D
5415	Computer systems design & related services	243	226 503	101 856	24 358	2 714	10.6	8.3
54151	Computer systems design & related services	243	226 503	101 856	24 358	2 714	10.6	8.3
541511	Custom computer programming services	96	D	D	D	g	D	D
541512	Computer systems design services	101	92 095	35 955	8 045	780	15.9	4.0
5415121	Computer systems integrators	38	64 188	24 580	5 418	500	11.9	3.3
5415122	Computer systems consultants (except systems integrators)	63	27 907	11 375	2 627	280	25.2	5.6
541519	Other computer related services	30	26 937	11 922	4 219	491	13.3	3.3
5416	Management, scientific, & technical consulting services	310	185 316	97 860	21 196	2 055	21.2	6.4
54161	Management consulting services	227	122 925	79 090	17 062	1 394	21.6	5.5
541611	Administrative management & general management consulting service	129	89 978	63 730	13 634	786	11.9	5.7
541612	Human resources & executive search consulting services	50	D	D	D	e	D	D
5416122	Executive placement services	29	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	20	D	D	D	b	D	D
541613	Marketing consulting services	32	D	D	D	b	D	D
541618	Other management consulting services	9	3 024	2 124	530	101	31.9	11.3
54162	Environmental consulting services	28	D	D	D	c	D	D
541620	Environmental consulting services	28	D	D	D	c	D	D
54169	Other scientific & technical consulting services	55	D	D	D	f	D	D
541690	Other scientific & technical consulting services	55	D	D	D	f	D	D
5417	Scientific research & development services	41	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	34	126 979	41 402	9 864	886	13.9	9.2
541710	R&D in the physical, engineering, & life sciences	34	126 979	41 402	9 864	886	13.9	9.2
5417101	R&D in the physical & engineering sciences	17	D	D	D	f	D	D
5417102	Research & development in the life sciences	17	D	D	D	e	D	D
5418	Advertising & related services	171	147 733	43 173	9 065	1 456	27.1	14.6
54181	Advertising agencies	61	57 257	24 666	4 803	536	24.0	25.7
541810	Advertising agencies	61	57 257	24 666	4 803	536	24.0	25.7
54182	Public relations agencies	26	D	D	D	c	D	D
541820	Public relations agencies	26	D	D	D	c	D	D
54185	Display advertising	13	D	D	D	e	D	D
541850	Display advertising	13	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	2	D	D	D	e	D	D
5418502	Outdoor advertising services	11	D	D	D	c	D	D
54189	Other services related to advertising	39	D	D	D	c	D	D
541890	Other services related to advertising	39	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	27	D	D	D	c	D	D
5418903	Sign painting & lettering shop	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	94	D	D	D	f	D	D
54191	Marketing research & public opinion polling	14	9 623	3 956	833	260	14.0	29.3
541910	Marketing research & public opinion polling	14	9 623	3 956	833	260	14.0	29.3
54192	Photographic services	69	D	D	D	e	D	D
541921	Photographic studios, portrait	59	D	D	D	e	D	D
	BLANCO COUNTY, TX							
54	**Professional, scientific, & technical services**	**11**	**3 070**	**1 244**	**196**	**35**	**72.8**	**27.2**
541	Professional, scientific, & technical services	11	3 070	1 244	196	35	72.8	27.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOSQUE COUNTY, TX							
54	**Professional, scientific, & technical services**	**15**	**1 636**	**554**	**121**	**28**	**86.2**	**6.2**
541	Professional, scientific, & technical services	15	1 636	554	121	28	86.2	6.2
	BOWIE COUNTY, TX							
54	**Professional, scientific, & technical services**	**124**	**53 262**	**16 014**	**3 225**	**566**	**34.1**	**4.6**
541	Professional, scientific, & technical services	124	53 262	16 014	3 225	566	34.1	4.6
5411	Legal services	55	32 863	6 797	1 328	220	33.9	4.8
54111	Offices of lawyers	54	D	D	D	c	D	D
541110	Offices of lawyers	54	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	54	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	10 288	5 432	1 074	149	27.7	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	10 288	5 432	1 074	149	27.7	3.7
541211	Offices of certified public accountants	18	6 587	2 991	684	79	38.0	4.8
541213	Tax return preparation services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	4 484	1 852	382	72	31.3	7.5
5418	Advertising & related services	6	D	D	D	b	D	D
	BRAZORIA COUNTY, TX							
54	**Professional, scientific, & technical services**	**246**	**93 386**	**38 812**	**8 385**	**1 212**	**41.8**	**5.5**
541	Professional, scientific, & technical services	246	93 386	38 812	8 385	1 212	41.8	5.5
5411	Legal services	86	24 653	8 621	1 846	283	45.7	9.9
54111	Offices of lawyers	82	D	D	D	c	D	D
541110	Offices of lawyers	82	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	82	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	6 440	2 276	556	139	67.3	14.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	6 440	2 276	556	139	67.3	14.3
541211	Offices of certified public accountants	21	4 498	1 771	420	89	70.1	7.0
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	52	32 729	18 457	3 994	509	22.0	2.7
54133	Engineering services	20	9 670	5 119	1 010	113	26.3	3.6
541330	Engineering services	20	9 670	5 119	1 010	113	26.3	3.6
54134	Drafting services	4	D	D	D	c	D	D
541340	Drafting services	4	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	12	6 762	3 211	725	104	24.0	2.1
541370	Surveying & mapping (except geophysical) services	12	6 762	3 211	725	104	24.0	2.1
54138	Testing laboratories	8	6 278	3 646	865	114	6.3	6.3
541380	Testing laboratories	8	6 278	3 646	865	114	6.3	6.3
5415	Computer systems design & related services	14	8 633	2 675	515	50	54.9	.2
54151	Computer systems design & related services	14	8 633	2 675	515	50	54.9	.2
541512	Computer systems design services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	32	13 137	4 321	931	105	46.8	4.8
54161	Management consulting services	17	5 524	1 674	279	37	83.6	9.6
54162	Environmental consulting services	6	D	D	D	b	D	D
541620	Environmental consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	8	2 925	919	207	54	81.9	8.4
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
	BRAZOS COUNTY, TX							
54	**Professional, scientific, & technical services**	**279**	**200 911**	**74 762**	**16 053**	**2 086**	**22.5**	**8.0**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BRAZOS COUNTY, TX—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	279	200 911	74 762	16 053	2 086	22.5	8.0
5411	Legal services	64	24 453	10 124	1 655	314	28.9	3.7
54111	Offices of lawyers	61	D	D	D	e	D	D
541110	Offices of lawyers	61	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	61	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	8 530	4 292	1 160	206	53.9	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	8 530	4 292	1 160	206	53.9	4.3
541211	Offices of certified public accountants	18	6 170	3 214	936	112	37.9	4.4
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	81	33 769	15 297	3 251	478	48.9	4.1
54133	Engineering services	51	23 930	11 397	2 377	276	48.6	5.4
541330	Engineering services	51	23 930	11 397	2 377	276	48.6	5.4
54137	Surveying & mapping (except geophysical) services	7	1 873	963	223	62	8.6	–
541370	Surveying & mapping (except geophysical) services	7	1 873	963	223	62	8.6	–
5414	Specialized design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	20	97 913	29 774	6 047	573	2.6	12.0
54151	Computer systems design & related services	20	97 913	29 774	6 047	573	2.6	12.0
541512	Computer systems design services	9	D	D	D	f	D	D
5415121	Computer systems integrators	4	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	39	12 123	5 722	1 742	92	43.5	13.0
54161	Management consulting services	21	4 830	1 918	489	33	57.6	13.8
54169	Other scientific & technical consulting services	10	5 487	3 157	1 163	43	12.4	16.6
541690	Other scientific & technical consulting services	10	5 487	3 157	1 163	43	12.4	16.6
5417	Scientific research & development services	14	16 621	7 524	1 750	213	48.4	.1
54171	R&D in the physical, engineering, & life sciences	14	16 621	7 524	1 750	213	48.4	.1
541710	R&D in the physical, engineering, & life sciences	14	16 621	7 524	1 750	213	48.4	.1
5418	Advertising & related services	7	2 055	561	133	34	5.7	–
54189	Other services related to advertising	4	1 637	361	84	29	1.9	–
541890	Other services related to advertising	4	1 637	361	84	29	1.9	–
5419	Other professional, scientific, & technical services	14	D	D	D	c	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	BREWSTER COUNTY, TX							
54	**Professional, scientific, & technical services**	**17**	**1 990**	**445**	**112**	**30**	**85.7**	**13.6**
541	Professional, scientific, & technical services	17	1 990	445	112	30	85.7	13.6
	BRISCOE COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**173**	**66**	**28**	**7**	**67.6**	**–**
	BROOKS COUNTY, TX							
54	**Professional, scientific, & technical services**	**8**	**2 169**	**287**	**66**	**25**	**100.0**	**–**
541	Professional, scientific, & technical services	8	2 169	287	66	25	100.0	–
	BROWN COUNTY, TX							
54	**Professional, scientific, & technical services**	**38**	**7 695**	**1 789**	**491**	**130**	**57.3**	**20.8**
541	Professional, scientific, & technical services	38	7 695	1 789	491	130	57.3	20.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 379	738	204	60	89.9	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 379	738	204	60	89.9	.9
	BURLESON COUNTY, TX							
54	**Professional, scientific, & technical services**	**11**	**1 471**	**402**	**94**	**38**	**76.8**	**–**
541	Professional, scientific, & technical services	11	1 471	402	94	38	76.8	–
	BURNET COUNTY, TX							
54	**Professional, scientific, & technical services**	**49**	**7 807**	**3 004**	**960**	**125**	**44.4**	**11.4**
541	Professional, scientific, & technical services	49	7 807	3 004	960	125	44.4	11.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	976	328	80	26	67.7	23.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	976	328	80	26	67.7	23.2
5413	Architectural, engineering, & related services	13	2 149	969	195	35	44.9	19.8
	CALDWELL COUNTY, TX							
54	**Professional, scientific, & technical services**	**28**	**4 342**	**1 162**	**228**	**68**	**64.5**	**11.7**
541	Professional, scientific, & technical services	28	4 342	1 162	228	68	64.5	11.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	940	215	49	21	67.6	32.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	940	215	49	21	67.6	32.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CALHOUN COUNTY, TX							
54	**Professional, scientific, & technical services**	**30**	**16 618**	**9 246**	**2 116**	**270**	**7.8**	**.4**
541	Professional, scientific, & technical services	30	16 618	9 246	2 116	270	7.8	.4
5411	Legal services	10	2 989	722	180	33	23.4	–
5413	Architectural, engineering, & related services	5	D	D	D	c	D	D
54133	Engineering services	4	D	D	D	c	D	D
541330	Engineering services	4	D	D	D	c	D	D
	CALLAHAN COUNTY, TX							
54	**Professional, scientific, & technical services**	**9**	**1 486**	**353**	**61**	**18**	**70.1**	**.7**
541	Professional, scientific, & technical services	9	1 486	353	61	18	70.1	.7
	CAMERON COUNTY, TX							
54	**Professional, scientific, & technical services**	**339**	**126 479**	**42 703**	**9 695**	**2 278**	**44.3**	**9.9**
541	Professional, scientific, & technical services	339	126 479	42 703	9 695	2 278	44.3	9.9
5411	Legal services	169	65 095	19 799	4 335	736	36.7	7.3
54111	Offices of lawyers	161	61 690	18 295	3 960	668	38.6	7.2
541110	Offices of lawyers	161	61 690	18 295	3 960	668	38.6	7.2
5411101	Offices of lawyers (except legal aid societies)	161	61 690	18 295	3 960	668	38.6	7.2
54119	Other legal services	8	3 405	1 504	375	68	1.3	10.0
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	60	16 916	5 989	1 470	383	39.5	14.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	60	16 916	5 989	1 470	383	39.5	14.9
541211	Offices of certified public accountants	34	12 641	4 498	1 038	186	31.0	7.9
541213	Tax return preparation services	8	2 173	589	219	129	42.9	57.1
541219	Other accounting services	18	2 102	902	213	68	86.6	13.4
5413	Architectural, engineering, & related services	38	13 895	5 726	1 209	244	48.8	15.0
54137	Surveying & mapping (except geophysical) services	6	2 037	969	228	52	17.4	16.8
541370	Surveying & mapping (except geophysical) services	6	2 037	969	228	52	17.4	16.8
5414	Specialized design services	9	3 188	613	149	58	97.5	2.5
54141	Interior design services	7	D	D	D	b	D	D
541410	Interior design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	14 516	7 293	1 783	673	81.4	11.8
54161	Management consulting services	20	12 384	6 486	1 628	653	80.4	11.6
541613	Marketing consulting services	1	D	D	D	c	D	D
5418	Advertising & related services	20	8 570	2 359	517	100	22.0	.1
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
	CAMP COUNTY, TX							
54	**Professional, scientific, & technical services**	**14**	**3 671**	**1 205**	**137**	**27**	**28.1**	**37.2**
541	Professional, scientific, & technical services	14	3 671	1 205	137	27	28.1	37.2
	CARSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**558**	**130**	**30**	**9**	**–**	**74.0**
	CASS COUNTY, TX							
54	**Professional, scientific, & technical services**	**26**	**4 801**	**1 481**	**346**	**86**	**66.6**	**–**
541	Professional, scientific, & technical services	26	4 801	1 481	346	86	66.6	–
5413	Architectural, engineering, & related services	6	1 771	641	153	28	81.9	–
	CASTRO COUNTY, TX							
54	**Professional, scientific, & technical services**	**9**	**1 876**	**665**	**150**	**28**	**40.4**	**3.3**
541	Professional, scientific, & technical services	9	1 876	665	150	28	40.4	3.3
	CHAMBERS COUNTY, TX							
54	**Professional, scientific, & technical services**	**20**	**6 335**	**1 945**	**369**	**80**	**88.0**	**1.4**
541	Professional, scientific, & technical services	20	6 335	1 945	369	80	88.0	1.4
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	CHEROKEE COUNTY, TX							
54	**Professional, scientific, & technical services**	**47**	**9 534**	**2 583**	**585**	**153**	**55.7**	**9.7**
541	Professional, scientific, & technical services	47	9 534	2 583	585	153	55.7	9.7
5411	Legal services	24	6 101	1 325	311	80	62.0	2.5
54111	Offices of lawyers	20	4 990	929	222	59	73.2	3.1
541110	Offices of lawyers	20	4 990	929	222	59	73.2	3.1
5411101	Offices of lawyers (except legal aid societies)	20	4 990	929	222	59	73.2	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 174	394	109	32	71.3	22.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 174	394	109	32	71.3	22.7

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHILDRESS COUNTY, TX							
54	**Professional, scientific, & technical services**	**9**	**1 598**	**423**	**108**	**32**	**38.0**	**12.5**
541	Professional, scientific, & technical services	9	1 598	423	108	32	38.0	12.5
	CLAY COUNTY, TX							
54	**Professional, scientific, & technical services**	**8**	**976**	**217**	**37**	**12**	**76.0**	**24.0**
541	Professional, scientific, & technical services	8	976	217	37	12	76.0	24.0
	COCHRAN COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**348**	**122**	**24**	**8**	**57.5**	**31.0**
	COKE COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	COLEMAN COUNTY, TX							
54	**Professional, scientific, & technical services**	**13**	**1 423**	**425**	**110**	**34**	**70.3**	**13.0**
541	Professional, scientific, & technical services	13	1 423	425	110	34	70.3	13.0
	COLLIN COUNTY, TX							
54	**Professional, scientific, & technical services**	**1 161**	**783 854**	**285 562**	**61 638**	**6 165**	**26.4**	**9.3**
541	Professional, scientific, & technical services	1 161	783 854	285 562	61 638	6 165	26.4	9.3
5411	Legal services	131	50 962	19 737	3 894	517	32.7	15.1
54111	Offices of lawyers	115	38 113	13 726	3 154	360	42.8	9.0
541110	Offices of lawyers	115	38 113	13 726	3 154	360	42.8	9.0
5411101	Offices of lawyers (except legal aid societies)	115	38 113	13 726	3 154	360	42.8	9.0
54119	Other legal services	16	12 849	6 011	740	157	2.7	33.1
541191	Title abstract & settlement offices	14	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	144	31 318	14 492	3 120	749	47.5	10.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	144	31 318	14 492	3 120	749	47.5	10.8
541211	Offices of certified public accountants	81	14 691	6 276	1 243	216	70.7	9.7
541213	Tax return preparation services	12	1 334	320	136	91	30.5	56.4
541219	Other accounting services	49	D	D	D	c	D	D
5413	Architectural, engineering, & related services	164	101 895	41 237	8 399	1 050	33.8	6.6
54131	Architectural services	30	D	D	D	c	D	D
541310	Architectural services	30	D	D	D	c	D	D
54133	Engineering services	93	50 362	21 715	4 077	401	52.6	5.9
541330	Engineering services	93	50 362	21 715	4 077	401	52.6	5.9
54135	Building inspection services	7	1 382	452	83	10	17.9	–
541350	Building inspection services	7	1 382	452	83	10	17.9	–
54136	Geophysical surveying & mapping services	7	D	D	D	e	D	D
541360	Geophysical surveying & mapping services	7	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	13	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	13	D	D	D	b	D	D
5414	Specialized design services	35	18 076	5 899	1 377	173	34.2	3.7
54141	Interior design services	17	5 855	800	190	41	71.4	6.3
541410	Interior design services	17	5 855	800	190	41	71.4	6.3
54142	Industrial design services	3	7 824	3 900	817	82	–	–
541420	Industrial design services	3	7 824	3 900	817	82	–	–
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	368	355 447	133 799	29 835	2 365	19.0	12.8
54151	Computer systems design & related services	368	355 447	133 799	29 835	2 365	19.0	12.8
541511	Custom computer programming services	163	76 408	32 706	6 542	559	25.7	8.8
541512	Computer systems design services	157	259 368	93 396	21 929	1 548	15.6	14.6
5415121	Computer systems integrators	46	212 073	68 470	16 564	1 179	6.6	17.2
5415122	Computer systems consultants (except systems integrators)	111	47 295	24 926	5 365	369	56.1	3.2
541519	Other computer related services	45	15 154	5 205	812	77	47.8	4.8
5416	Management, scientific, & technical consulting services	229	177 783	59 969	12 990	1 032	20.2	3.9
54161	Management consulting services	203	165 896	55 676	11 862	947	18.6	3.2
541611	Administrative management & general management consulting service	99	114 652	36 706	8 266	560	8.2	1.6
541612	Human resources & executive search consulting services	47	24 563	10 045	1 794	179	38.4	8.8
5416122	Executive placement services	25	14 781	4 878	748	120	35.1	14.6
5416123	Human resources & personnel management consulting	20	D	D	D	b	D	D
541613	Marketing consulting services	47	22 593	7 144	1 446	175	50.0	2.5
54169	Other scientific & technical consulting services	23	D	D	D	b	D	D
541690	Other scientific & technical consulting services	23	D	D	D	b	D	D
5418	Advertising & related services	49	36 280	5 536	1 091	134	73.3	1.0
54186	Direct mail advertising	5	D	D	D	a	D	D
541860	Direct mail advertising	5	D	D	D	a	D	D
54189	Other services related to advertising	19	D	D	D	b	D	D
541890	Other services related to advertising	19	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLLIN COUNTY, TX—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	31	7 186	2 071	443	104	39.8	3.7
54192	Photographic services	19	4 178	923	226	71	32.0	4.3
541921	Photographic studios, portrait	15	3 347	692	152	59	25.7	2.4
	COLLINGSWORTH COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**1 553**	**894**	**207**	**25**	**51.3**	**–**
541	Professional, scientific, & technical services	5	1 553	894	207	25	51.3	–
	COLORADO COUNTY, TX							
54	**Professional, scientific, & technical services**	**28**	**4 009**	**1 255**	**348**	**65**	**71.9**	**13.3**
541	Professional, scientific, & technical services	28	4 009	1 255	348	65	71.9	13.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 419	554	149	31	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 419	554	149	31	100.0	–
	COMAL COUNTY, TX							
54	**Professional, scientific, & technical services**	**121**	**30 561**	**11 341**	**2 507**	**382**	**57.7**	**10.6**
541	Professional, scientific, & technical services	121	30 561	11 341	2 507	382	57.7	10.6
5411	Legal services	36	9 728	2 897	658	121	63.5	6.6
54111	Offices of lawyers	32	D	D	D	b	D	D
541110	Offices of lawyers	32	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	32	D	D	D	b	D	D
54119	Other legal services	4	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	4 116	1 453	344	81	68.8	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	4 116	1 453	344	81	68.8	10.2
5413	Architectural, engineering, & related services	17	5 984	2 010	578	69	66.1	10.3
5415	Computer systems design & related services	10	4 409	2 801	461	30	32.3	.3
54151	Computer systems design & related services	10	4 409	2 801	461	30	32.3	.3
5416	Management, scientific, & technical consulting services	13	3 287	1 242	275	30	49.7	46.3
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
	COMANCHE COUNTY, TX							
54	**Professional, scientific, & technical services**	**12**	**2 565**	**672**	**96**	**28**	**55.7**	**33.1**
541	Professional, scientific, & technical services	12	2 565	672	96	28	55.7	33.1
	CONCHO COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**267**	**112**	**33**	**5**	**–**	**24.3**
	COOKE COUNTY, TX							
54	**Professional, scientific, & technical services**	**37**	**7 366**	**2 747**	**584**	**112**	**62.3**	**7.2**
541	Professional, scientific, & technical services	37	7 366	2 747	584	112	62.3	7.2
5411	Legal services	12	3 465	1 144	257	41	42.6	7.9
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 286	884	227	53	95.0	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 286	884	227	53	95.0	5.0
	CORYELL COUNTY, TX							
54	**Professional, scientific, & technical services**	**35**	**15 961**	**8 182**	**2 039**	**265**	**18.1**	**1.2**
541	Professional, scientific, & technical services	35	15 961	8 182	2 039	265	18.1	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 450	558	168	43	74.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 450	558	168	43	74.8	–
5413	Architectural, engineering, & related services	4	9 461	5 913	1 473	153	6.1	–
	CRANE COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**369**	**40**	**8**	**3**	**100.0**	**–**
	CROCKETT COUNTY, TX							
54	**Professional, scientific, & technical services**	**8**	**2 307**	**771**	**198**	**32**	**37.1**	**1.5**
541	Professional, scientific, & technical services	8	2 307	771	198	32	37.1	1.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CROSBY COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**404**	**141**	**37**	**6**	**100.0**	**–**
	CULBERSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	DALLAM COUNTY, TX							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	DALLAS COUNTY, TX							
54	**Professional, scientific, & technical services**	**8 030**	**11 406 085**	**4 676 307**	**1 014 876**	**90 234**	**13.9**	**9.7**
541	Professional, scientific, & technical services	8 030	11 406 085	4 676 307	1 014 876	90 234	13.9	9.7
5411	Legal services	2 263	2 467 813	1 066 930	211 870	16 625	13.4	5.3
54111	Offices of lawyers	2 178	2 385 911	1 038 165	206 187	15 976	13.8	5.5
541110	Offices of lawyers	2 178	2 385 911	1 038 165	206 187	15 976	13.8	5.5
5411101	Offices of lawyers (except legal aid societies)	2 178	2 385 911	1 038 165	206 187	15 976	13.8	5.5
54119	Other legal services	85	81 902	28 765	5 683	649	2.7	2.0
541191	Title abstract & settlement offices	68	D	D	D	e	D	D
541199	All other legal services	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 138	1 335 056	521 014	108 622	14 645	11.0	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 138	1 335 056	521 014	108 622	14 645	11.0	10.3
541211	Offices of certified public accountants	698	1 018 781	351 770	72 328	7 532	9.4	5.8
541213	Tax return preparation services	88	19 933	8 486	2 294	1 291	32.9	4.7
541214	Payroll services	38	177 349	100 933	21 024	3 824	.6	36.2
541219	Other accounting services	314	118 993	59 825	12 976	1 998	36.4	12.0
5413	Architectural, engineering, & related services	1 009	1 312 774	569 521	115 016	11 473	22.6	4.9
54131	Architectural services	278	455 469	173 603	30 753	3 313	13.9	1.5
541310	Architectural services	278	455 469	173 603	30 753	3 313	13.9	1.5
54133	Engineering services	578	739 546	344 861	73 516	6 717	27.2	6.8
541330	Engineering services	578	739 546	344 861	73 516	6 717	27.2	6.8
54134	Drafting services	28	D	D	D	c	D	D
541340	Drafting services	28	D	D	D	c	D	D
54135	Building inspection services	20	D	D	D	b	D	D
541350	Building inspection services	20	D	D	D	b	D	D
54136	Geophysical surveying & mapping services	13	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	13	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	45	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	45	D	D	D	e	D	D
54138	Testing laboratories	47	61 883	25 868	5 700	693	27.7	5.0
541380	Testing laboratories	47	61 883	25 868	5 700	693	27.7	5.0
5414	Specialized design services	393	291 850	83 245	17 603	2 076	26.5	5.1
54141	Interior design services	169	125 842	35 119	7 580	924	30.7	6.5
541410	Interior design services	169	125 842	35 119	7 580	924	30.7	6.5
54143	Graphic design services	205	159 963	46 487	9 695	1 096	23.2	2.6
541430	Graphic design services	205	159 963	46 487	9 695	1 096	23.2	2.6
5414301	Graphic design services (except commercial art & medical artists)	176	137 714	39 439	8 230	909	23.9	2.6
5414302	Commercial art	29	22 249	7 048	1 465	187	18.7	2.3
54149	Other specialized design services	8	D	D	D	b	D	D
541490	Other specialized design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	1 102	2 951 781	1 210 979	287 707	20 408	7.4	16.5
54151	Computer systems design & related services	1 102	2 951 781	1 210 979	287 707	20 408	7.4	16.5
541511	Custom computer programming services	495	1 164 819	585 802	130 140	9 067	7.0	24.3
541512	Computer systems design services	474	1 083 792	467 930	110 621	8 177	10.3	15.3
5415121	Computer systems integrators	199	784 650	322 692	77 795	4 856	5.6	16.3
5415122	Computer systems consultants (except systems integrators)	275	299 142	145 238	32 826	3 321	22.5	12.6
541513	Computer facilities management services	25	D	D	D	g	D	D
541519	Other computer related services	108	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	1 144	1 516 955	718 282	153 665	10 257	16.0	10.7
54161	Management consulting services	912	1 320 449	626 680	133 329	8 694	14.7	10.1
541611	Administrative management & general management consulting service	406	793 573	398 336	85 998	5 052	10.2	5.9
541612	Human resources & executive search consulting services	287	293 450	142 493	28 489	2 145	21.1	15.7
5416121	Actuarial consulting	19	43 596	19 965	4 329	277	7.1	–
5416122	Executive placement services	165	138 645	72 922	12 901	1 052	24.3	15.4
5416123	Human resources & personnel management consulting	103	111 209	49 606	11 259	816	22.6	22.2
541613	Marketing consulting services	142	154 260	51 075	11 174	906	20.8	24.2
541614	Process, physical distribution, & logistics consulting services	32	54 863	24 289	6 070	400	22.2	3.5
541618	Other management consulting services	45	24 303	10 487	1 598	191	28.7	8.4
54162	Environmental consulting services	53	43 174	17 169	4 114	415	42.1	2.5
541620	Environmental consulting services	53	43 174	17 169	4 114	415	42.1	2.5
54169	Other scientific & technical consulting services	179	153 332	74 433	16 222	1 148	19.3	17.6
541690	Other scientific & technical consulting services	179	153 332	74 433	16 222	1 148	19.3	17.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DALLAS COUNTY, TX—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	55	88 343	48 908	16 567	1 234	10.3	14.5
54171	R&D in the physical, engineering, & life sciences	49	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	49	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	31	D	D	D	f	D	D
5417102	Research & development in the life sciences	18	D	D	D	c	D	D
5418	Advertising & related services	629	1 230 437	388 193	88 633	10 686	16.9	5.6
54181	Advertising agencies	225	408 035	191 189	44 205	3 648	11.8	6.0
541810	Advertising agencies	225	408 035	191 189	44 205	3 648	11.8	6.0
54182	Public relations agencies	99	58 940	22 269	5 056	501	41.4	5.3
541820	Public relations agencies	99	58 940	22 269	5 056	501	41.4	5.3
54183	Media buying services	27	22 173	9 168	1 948	231	.8	5.1
541830	Media buying services	27	22 173	9 168	1 948	231	.8	5.1
54184	Media representatives	65	85 718	22 897	5 040	528	5.8	15.3
541840	Media representatives	65	85 718	22 897	5 040	528	5.8	15.3
5418401	Radio & television advertising representatives	38	D	D	D	e	D	D
5418402	Publishers' advertising representatives	27	D	D	D	c	D	D
54185	Display advertising	32	69 822	8 609	2 144	790	10.3	1.7
541850	Display advertising	32	69 822	8 609	2 144	790	10.3	1.7
5418501	Display advertising (except outdoor)	9	D	D	D	f	D	D
5418502	Outdoor advertising services	23	D	D	D	c	D	D
54186	Direct mail advertising	75	377 983	103 842	24 094	4 209	9.8	3.4
541860	Direct mail advertising	75	377 983	103 842	24 094	4 209	9.8	3.4
54187	Advertising material distribution services	8	D	D	D	c	D	D
541870	Advertising material distribution services	8	D	D	D	c	D	D
54189	Other services related to advertising	98	D	D	D	f	D	D
541890	Other services related to advertising	98	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	67	153 841	19 081	4 334	479	50.9	6.6
5418903	Sign painting & lettering shop	21	D	D	D	b	D	D
5418909	All other advertising	9	7 835	3 314	639	75	55.8	4.6
5419	Other professional, scientific, & technical services	297	211 076	69 235	15 193	2 830	26.1	13.7
54191	Marketing research & public opinion polling	55	67 386	23 920	5 542	1 173	20.1	30.9
541910	Marketing research & public opinion polling	55	67 386	23 920	5 542	1 173	20.1	30.9
54192	Photographic services	188	83 267	25 248	5 151	993	28.8	7.1
541921	Photographic studios, portrait	108	31 284	7 729	1 766	554	45.3	11.9
541922	Commercial photography	80	51 983	17 519	3 385	439	19.0	4.1
54193	Translation & interpretation services	10	4 522	1 438	215	42	10.6	25.7
541930	Translation & interpretation services	10	4 522	1 438	215	42	10.6	25.7
54199	All other professional, scientific, & technical services	44	55 901	18 629	4 285	622	30.6	1.9
541990	All other professional, scientific, & technical services	44	55 901	18 629	4 285	622	30.6	1.9
	DAWSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**15**	**4 213**	**1 172**	**301**	**60**	**50.6**	**.7**
541	Professional, scientific, & technical services	15	4 213	1 172	301	60	50.6	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 880	580	162	36	87.8	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 880	580	162	36	87.8	1.6
	DEAF SMITH COUNTY, TX							
54	**Professional, scientific, & technical services**	**16**	**3 473**	**1 380**	**338**	**60**	**35.6**	**6.0**
541	Professional, scientific, & technical services	16	3 473	1 380	338	60	35.6	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 820	788	186	31	28.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 820	788	186	31	28.5	–
	DELTA COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**247**	**125**	**33**	**4**	**99.2**	**.8**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DENTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**624**	**319 081**	**237 832**	**57 074**	**5 359**	**29.1**	**44.7**
541	Professional, scientific, & technical services	624	319 081	237 832	57 074	5 359	29.1	44.7
5411	Legal services	102	29 356	11 799	2 594	370	47.3	8.5
54111	Offices of lawyers	97	26 269	10 199	2 179	310	52.4	8.9
541110	Offices of lawyers	97	26 269	10 199	2 179	310	52.4	8.9
5411101	Offices of lawyers (except legal aid societies)	97	26 269	10 199	2 179	310	52.4	8.9
54119	Other legal services	5	3 087	1 600	415	60	4.0	4.9
541191	Title abstract & settlement offices	5	3 087	1 600	415	60	4.0	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	77	14 997	6 092	1 245	288	51.5	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	77	14 997	6 092	1 245	288	51.5	5.7
541211	Offices of certified public accountants	43	8 641	4 231	861	150	58.6	2.0
541213	Tax return preparation services	12	2 470	534	124	66	40.5	11.1
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	82	128 920	171 040	41 823	3 057	9.0	79.4
54131	Architectural services	16	D	D	D	b	D	D
541310	Architectural services	16	D	D	D	b	D	D
54133	Engineering services	45	19 942	8 333	1 711	200	30.7	17.8
541330	Engineering services	45	19 942	8 333	1 711	200	30.7	17.8
54136	Geophysical surveying & mapping services	3	D	D	D	h	D	D
541360	Geophysical surveying & mapping services	3	D	D	D	h	D	D
54137	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
5414	Specialized design services	23	9 734	1 260	273	49	53.7	17.6
54141	Interior design services	10	D	D	D	b	D	D
541410	Interior design services	10	D	D	D	b	D	D
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	8	D	D	D	b	D	D
5415	Computer systems design & related services	159	68 908	26 232	6 228	550	27.1	30.0
54151	Computer systems design & related services	159	68 908	26 232	6 228	550	27.1	30.0
541511	Custom computer programming services	54	D	D	D	c	D	D
541512	Computer systems design services	81	37 506	14 355	3 635	269	33.4	47.2
5415121	Computer systems integrators	21	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	60	D	D	D	b	D	D
541519	Other computer related services	24	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	118	40 428	12 774	2 990	415	52.1	19.6
54161	Management consulting services	82	27 469	8 730	1 721	279	50.0	18.1
541611	Administrative management & general management consulting service	37	11 042	3 286	717	125	23.9	37.5
541612	Human resources & executive search consulting services	28	10 937	3 942	664	107	57.2	7.2
5416123	Human resources & personnel management consulting	13	D	D	D	b	D	D
54162	Environmental consulting services	10	6 027	1 793	495	66	62.9	–
541620	Environmental consulting services	10	6 027	1 793	495	66	62.9	–
54169	Other scientific & technical consulting services	26	6 932	2 251	774	70	50.9	42.3
541690	Other scientific & technical consulting services	26	6 932	2 251	774	70	50.9	42.3
5418	Advertising & related services	31	10 293	2 917	599	94	72.9	14.6
54189	Other services related to advertising	11	4 341	926	100	28	89.6	–
541890	Other services related to advertising	11	4 341	926	100	28	89.6	–
5418903	Sign painting & lettering shop	7	2 097	658	56	16	100.0	–
5419	Other professional, scientific, & technical services	28	D	D	D	e	D	D
54191	Marketing research & public opinion polling	6	10 240	4 010	892	364	31.7	45.8
541910	Marketing research & public opinion polling	6	10 240	4 010	892	364	31.7	45.8
54192	Photographic services	20	D	D	D	b	D	D
541921	Photographic studios, portrait	17	D	D	D	b	D	D
	DEWITT COUNTY, TX							
54	**Professional, scientific, & technical services**	**20**	**3 784**	**1 247**	**295**	**71**	**70.3**	**1.0**
541	Professional, scientific, & technical services	20	3 784	1 247	295	71	70.3	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	914	284	90	27	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	914	284	90	27	100.0	–
	DICKENS COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	DIMMIT COUNTY, TX							
54	**Professional, scientific, & technical services**	**10**	**1 655**	**787**	**153**	**24**	**25.7**	**11.8**
541	Professional, scientific, & technical services	10	1 655	787	153	24	25.7	11.8
	DONLEY COUNTY, TX							
54	**Professional, scientific, & technical services**	**7**	**624**	**143**	**30**	**11**	**100.0**	**–**
	DUVAL COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**437**	**148**	**38**	**10**	**76.4**	**18.8**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EASTLAND COUNTY, TX							
54	**Professional, scientific, & technical services**	**30**	**3 702**	**1 095**	**241**	**86**	**74.4**	**4.1**
541	Professional, scientific, & technical services	30	3 702	1 095	241	86	74.4	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 172	420	98	48	98.6	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 172	420	98	48	98.6	1.4
	ECTOR COUNTY, TX							
54	**Professional, scientific, & technical services**	**192**	**69 123**	**26 538**	**5 677**	**1 005**	**40.9**	**9.4**
541	Professional, scientific, & technical services	192	69 123	26 538	5 677	1 005	40.9	9.4
5411	Legal services	73	D	D	D	e	D	D
54111	Offices of lawyers	72	D	D	D	e	D	D
541110	Offices of lawyers	72	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	72	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	47	12 235	5 413	1 262	263	53.3	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	47	12 235	5 413	1 262	263	53.3	4.4
541211	Offices of certified public accountants	30	9 288	4 585	991	140	53.5	2.7
541213	Tax return preparation services	4	D	D	D	b	D	D
541219	Other accounting services	12	1 710	334	83	20	85.4	14.6
5413	Architectural, engineering, & related services	25	12 673	5 570	1 207	203	54.7	4.9
54138	Testing laboratories	13	8 021	3 730	788	133	55.3	4.6
541380	Testing laboratories	13	8 021	3 730	788	133	55.3	4.6
5414	Specialized design services	5	1 531	423	59	23	16.0	1.7
5416	Management, scientific, & technical consulting services	16	4 607	1 128	188	29	58.5	30.3
5418	Advertising & related services	11	6 246	2 302	544	104	41.7	31.8
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	EDWARDS COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	ELLIS COUNTY, TX							
54	**Professional, scientific, & technical services**	**96**	**25 215**	**8 645**	**1 617**	**298**	**50.1**	**12.2**
541	Professional, scientific, & technical services	96	25 215	8 645	1 617	298	50.1	12.2
5411	Legal services	35	10 209	3 487	803	134	31.0	13.7
54111	Offices of lawyers	28	6 295	2 111	482	78	46.0	6.0
541110	Offices of lawyers	28	6 295	2 111	482	78	46.0	6.0
5411101	Offices of lawyers (except legal aid societies)	28	6 295	2 111	482	78	46.0	6.0
54119	Other legal services	7	3 914	1 376	321	56	6.9	26.0
541191	Title abstract & settlement offices	7	3 914	1 376	321	56	6.9	26.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 045	855	191	52	45.4	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 045	855	191	52	45.4	6.3
5413	Architectural, engineering, & related services	17	5 141	2 171	398	65	46.7	19.7
5414	Specialized design services	5	D	D	D	a	D	D
	EL PASO COUNTY, TX							
54	**Professional, scientific, & technical services**	**927**	**398 112**	**161 670**	**35 150**	**5 777**	**36.5**	**9.2**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EL PASO COUNTY, TX—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	927	398 112	161 670	35 150	5 777	36.5	9.2
5411	Legal services	348	144 859	62 923	12 154	1 556	33.4	5.7
54111	Offices of lawyers	338	141 921	61 696	11 839	1 497	33.8	5.4
541110	Offices of lawyers	338	141 921	61 696	11 839	1 497	33.8	5.4
5411101	Offices of lawyers (except legal aid societies)	338	141 921	61 696	11 839	1 497	33.8	5.4
54119	Other legal services	10	2 938	1 227	315	59	11.9	17.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	187	49 694	21 293	5 132	1 441	40.5	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	187	49 694	21 293	5 132	1 441	40.5	9.8
541211	Offices of certified public accountants	104	33 336	15 068	3 270	493	42.0	7.8
541213	Tax return preparation services	22	5 141	1 880	864	682	28.2	–
541219	Other accounting services	55	10 602	4 088	951	254	41.1	19.7
5413	Architectural, engineering, & related services	134	92 737	36 471	8 248	1 251	44.0	10.6
54131	Architectural services	32	25 111	7 580	1 596	224	60.1	4.8
541310	Architectural services	32	25 111	7 580	1 596	224	60.1	4.8
54133	Engineering services	77	47 714	21 873	4 780	759	44.1	14.5
541330	Engineering services	77	47 714	21 873	4 780	759	44.1	14.5
54137	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
54138	Testing laboratories	10	15 680	5 448	1 549	186	15.0	11.0
541380	Testing laboratories	10	15 680	5 448	1 549	186	15.0	11.0
5414	Specialized design services	20	8 294	2 763	825	120	62.7	23.7
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	36	21 256	7 470	1 649	215	33.2	11.7
54151	Computer systems design & related services	36	21 256	7 470	1 649	215	33.2	11.7
541511	Custom computer programming services	9	10 526	4 244	983	130	.8	.4
541512	Computer systems design services	20	9 883	2 772	566	70	69.3	24.4
5416	Management, scientific, & technical consulting services	84	21 580	7 834	1 680	359	57.8	20.8
54161	Management consulting services	56	14 429	5 278	1 120	264	57.2	21.8
541612	Human resources & executive search consulting services	15	5 502	2 658	471	131	54.4	23.8
5416122	Executive placement services	10	5 035	2 521	451	128	50.2	26.0
54162	Environmental consulting services	14	4 409	1 397	295	54	60.0	8.6
541620	Environmental consulting services	14	4 409	1 397	295	54	60.0	8.6
5417	Scientific research & development services	12	20 891	10 998	2 534	255	1.2	1.6
54171	R&D in the physical, engineering, & life sciences	12	20 891	10 998	2 534	255	1.2	1.6
541710	R&D in the physical, engineering, & life sciences	12	20 891	10 998	2 534	255	1.2	1.6
5417101	R&D in the physical & engineering sciences	12	20 891	10 998	2 534	255	1.2	1.6
5418	Advertising & related services	69	33 768	10 718	2 659	446	27.0	11.8
54181	Advertising agencies	25	12 963	5 809	1 523	199	21.1	15.1
541810	Advertising agencies	25	12 963	5 809	1 523	199	21.1	15.1
54185	Display advertising	11	8 384	1 684	436	74	8.2	5.2
541850	Display advertising	11	8 384	1 684	436	74	8.2	5.2
5418502	Outdoor advertising services	10	D	D	D	b	D	D
54189	Other services related to advertising	15	3 104	612	114	42	55.0	9.5
541890	Other services related to advertising	15	3 104	612	114	42	55.0	9.5
5419	Other professional, scientific, & technical services	37	5 033	1 200	269	134	43.6	7.2
54192	Photographic services	30	4 083	967	226	102	35.9	3.5
541921	Photographic studios, portrait	27	3 781	933	217	99	32.5	3.8
	ERATH COUNTY, TX							
54	**Professional, scientific, & technical services**	**42**	**16 839**	**7 233**	**1 664**	**320**	**30.1**	**2.9**
541	Professional, scientific, & technical services	42	16 839	7 233	1 664	320	30.1	2.9
5411	Legal services	16	4 789	1 767	424	64	53.1	4.5
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	5 095	3 076	723	200	22.6	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	5 095	3 076	723	200	22.6	1.7
5413	Architectural, engineering, & related services	6	6 231	2 240	486	45	14.3	3.0
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
	FALLS COUNTY, TX							
54	**Professional, scientific, & technical services**	**10**	**1 420**	**550**	**127**	**28**	**51.3**	**1.0**
541	Professional, scientific, & technical services	10	1 420	550	127	28	51.3	1.0
	FANNIN COUNTY, TX							
54	**Professional, scientific, & technical services**	**27**	**4 627**	**1 797**	**386**	**70**	**61.6**	**6.2**
541	Professional, scientific, & technical services	27	4 627	1 797	386	70	61.6	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 596	412	100	32	53.1	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 596	412	100	32	53.1	8.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAYETTE COUNTY, TX							
54	**Professional, scientific, & technical services**	**34**	**7 136**	**2 283**	**533**	**127**	**54.0**	**21.3**
541	Professional, scientific, & technical services	34	7 136	2 283	533	127	54.0	21.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 638	542	149	46	66.6	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 638	542	149	46	66.6	1.8
	FISHER COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**403**	**92**	**20**	**8**	**75.2**	**24.8**
	FLOYD COUNTY, TX							
54	**Professional, scientific, & technical services**	**8**	**1 274**	**303**	**80**	**21**	**100.0**	**–**
541	Professional, scientific, & technical services	8	1 274	303	80	21	100.0	–
	FOARD COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**212**	**57**	**12**	**8**	**100.0**	**–**
	FORT BEND COUNTY, TX							
54	**Professional, scientific, & technical services**	**517**	**1 024 301**	**303 562**	**64 978**	**4 843**	**10.0**	**1.2**
541	Professional, scientific, & technical services	517	1 024 301	303 562	64 978	4 843	10.0	1.2
5411	Legal services	71	D	D	D	c	D	D
54111	Offices of lawyers	69	D	D	D	c	D	D
541110	Offices of lawyers	69	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	69	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	78	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	78	D	D	D	c	D	D
541211	Offices of certified public accountants	50	D	D	D	c	D	D
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	120	D	D	D	h	D	D
54133	Engineering services	84	D	D	D	h	D	D
541330	Engineering services	84	D	D	D	h	D	D
54136	Geophysical surveying & mapping services	10	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	10	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5414	Specialized design services	17	D	D	D	b	D	D
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
5415	Computer systems design & related services	92	53 181	22 766	4 714	433	24.0	4.2
54151	Computer systems design & related services	92	53 181	22 766	4 714	433	24.0	4.2
541511	Custom computer programming services	43	17 113	7 394	1 301	154	22.8	7.5
541512	Computer systems design services	40	33 523	14 662	3 313	261	23.4	2.8
5415121	Computer systems integrators	12	27 901	12 453	2 803	216	10.7	2.6
5415122	Computer systems consultants (except systems integrators)	28	5 622	2 209	510	45	86.6	4.3
5416	Management, scientific, & technical consulting services	89	23 156	8 313	1 570	181	55.2	12.9
54161	Management consulting services	49	D	D	D	c	D	D
541611	Administrative management & general management consulting service	19	D	D	D	b	D	D
54162	Environmental consulting services	14	D	D	D	b	D	D
541620	Environmental consulting services	14	D	D	D	b	D	D
54169	Other scientific & technical consulting services	26	5 494	1 779	281	31	57.7	11.3
541690	Other scientific & technical consulting services	26	5 494	1 779	281	31	57.7	11.3
5418	Advertising & related services	27	D	D	D	e	D	D
54186	Direct mail advertising	4	D	D	D	c	D	D
541860	Direct mail advertising	4	D	D	D	c	D	D
54189	Other services related to advertising	7	D	D	D	a	D	D
541890	Other services related to advertising	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	20	D	D	D	e	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	5	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	c	D	D
	FRANKLIN COUNTY, TX							
54	**Professional, scientific, & technical services**	**11**	**1 835**	**631**	**176**	**31**	**30.1**	**–**
541	Professional, scientific, & technical services	11	1 835	631	176	31	30.1	–
	FREESTONE COUNTY, TX							
54	**Professional, scientific, & technical services**	**23**	**4 814**	**1 607**	**419**	**87**	**24.8**	**2.2**
541	Professional, scientific, & technical services	23	4 814	1 607	419	87	24.8	2.2
5411	Legal services	12	2 937	1 100	289	52	14.8	3.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FRIO COUNTY, TX							
54	**Professional, scientific, & technical services**	**8**	**845**	**228**	**59**	**28**	**57.9**	**13.8**
	GAINES COUNTY, TX							
54	**Professional, scientific, & technical services**	**9**	**1 910**	**1 063**	**244**	**33**	**20.5**	**2.3**
541	Professional, scientific, & technical services	9	1 910	1 063	244	33	20.5	2.3
	GALVESTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**333**	**131 636**	**52 509**	**11 026**	**1 375**	**42.2**	**9.8**
541	Professional, scientific, & technical services	333	131 636	52 509	11 026	1 375	42.2	9.8
5411	Legal services	104	55 217	18 644	3 790	457	38.1	7.9
54111	Offices of lawyers	99	D	D	D	e	D	D
541110	Offices of lawyers	99	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	99	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	51	9 173	3 914	847	162	52.0	20.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	51	9 173	3 914	847	162	52.0	20.4
541211	Offices of certified public accountants	30	6 729	3 057	620	105	54.1	8.3
5413	Architectural, engineering, & related services	78	37 710	19 305	4 098	429	45.1	8.6
54131	Architectural services	8	4 204	1 208	259	39	12.6	20.0
541310	Architectural services	8	4 204	1 208	259	39	12.6	20.0
54133	Engineering services	49	26 229	14 802	3 110	270	50.8	6.4
541330	Engineering services	49	26 229	14 802	3 110	270	50.8	6.4
54137	Surveying & mapping (except geophysical) services	9	2 282	916	189	38	38.1	29.6
541370	Surveying & mapping (except geophysical) services	9	2 282	916	189	38	38.1	29.6
5414	Specialized design services	7	1 360	246	62	15	47.4	13.4
5415	Computer systems design & related services	22	6 758	3 641	1 031	59	33.1	15.6
54151	Computer systems design & related services	22	6 758	3 641	1 031	59	33.1	15.6
5416	Management, scientific, & technical consulting services	49	13 772	5 038	828	149	47.9	13.3
54161	Management consulting services	26	7 383	2 580	529	86	39.1	24.2
54169	Other scientific & technical consulting services	14	D	D	D	b	D	D
541690	Other scientific & technical consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	8	2 891	893	182	32	42.1	2.2
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	GARZA COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	GILLESPIE COUNTY, TX							
54	**Professional, scientific, & technical services**	**48**	**8 193**	**2 783**	**632**	**125**	**52.1**	**14.5**
541	Professional, scientific, & technical services	48	8 193	2 783	632	125	52.1	14.5
5411	Legal services	16	3 263	812	155	36	48.7	5.8
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 498	806	200	41	35.9	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 498	806	200	41	35.9	7.9
5413	Architectural, engineering, & related services	12	1 848	715	165	27	88.6	11.4
	GLASSCOCK COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	GOLIAD COUNTY, TX							
54	**Professional, scientific, & technical services**	**7**	**902**	**253**	**77**	**16**	**66.5**	**–**
541	Professional, scientific, & technical services	7	902	253	77	16	66.5	–
	GONZALES COUNTY, TX							
54	**Professional, scientific, & technical services**	**26**	**4 323**	**1 245**	**318**	**69**	**60.1**	**7.1**
541	Professional, scientific, & technical services	26	4 323	1 245	318	69	60.1	7.1
5413	Architectural, engineering, & related services	5	1 347	588	160	24	22.1	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GRAY COUNTY, TX							
54	**Professional, scientific, & technical services**	**41**	**11 858**	**3 930**	**950**	**181**	**50.7**	**6.2**
541	Professional, scientific, & technical services	41	11 858	3 930	950	181	50.7	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 933	1 029	259	59	77.5	14.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 933	1 029	259	59	77.5	14.4
5413	Architectural, engineering, & related services	6	5 316	1 808	486	79	19.4	3.5
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
	GRAYSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**162**	**52 585**	**19 620**	**4 104**	**715**	**44.9**	**6.5**
541	Professional, scientific, & technical services	162	52 585	19 620	4 104	715	44.9	6.5
5411	Legal services	71	27 382	9 906	1 835	280	41.4	4.0
54111	Offices of lawyers	65	23 046	8 505	1 508	224	47.6	4.8
541110	Offices of lawyers	65	23 046	8 505	1 508	224	47.6	4.8
5411101	Offices of lawyers (except legal aid societies)	65	23 046	8 505	1 508	224	47.6	4.8
54119	Other legal services	6	4 336	1 401	327	56	8.7	–
541191	Title abstract & settlement offices	6	4 336	1 401	327	56	8.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	7 683	2 841	685	167	44.5	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	7 683	2 841	685	167	44.5	6.6
541211	Offices of certified public accountants	21	5 637	2 165	462	91	46.2	2.2
541213	Tax return preparation services	9	1 176	389	136	55	32.7	12.2
5413	Architectural, engineering, & related services	18	5 154	2 023	460	74	72.2	–
5416	Management, scientific, & technical consulting services	15	4 963	2 084	514	110	55.0	36.2
54161	Management consulting services	12	D	D	D	c	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	GREGG COUNTY, TX							
54	**Professional, scientific, & technical services**	**277**	**113 458**	**43 969**	**8 910**	**1 516**	**39.3**	**6.9**
541	Professional, scientific, & technical services	277	113 458	43 969	8 910	1 516	39.3	6.9
5411	Legal services	95	D	D	D	e	D	D
54111	Offices of lawyers	92	37 851	13 263	2 426	313	41.4	3.5
541110	Offices of lawyers	92	37 851	13 263	2 426	313	41.4	3.5
5411101	Offices of lawyers (except legal aid societies)	92	37 851	13 263	2 426	313	41.4	3.5
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	77	23 569	10 830	2 370	531	45.0	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	77	23 569	10 830	2 370	531	45.0	6.7
541211	Offices of certified public accountants	50	16 902	6 866	1 621	236	50.6	5.5
541213	Tax return preparation services	5	D	D	D	b	D	D
541219	Other accounting services	21	D	D	D	c	D	D
5413	Architectural, engineering, & related services	45	23 889	10 031	2 021	336	36.3	5.1
54133	Engineering services	25	D	D	D	c	D	D
541330	Engineering services	25	D	D	D	c	D	D
54138	Testing laboratories	6	D	D	D	c	D	D
541380	Testing laboratories	6	D	D	D	c	D	D
5414	Specialized design services	9	1 670	236	45	12	79.9	5.7
5415	Computer systems design & related services	11	D	D	D	b	D	D
54151	Computer systems design & related services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	6 393	2 337	450	63	30.9	22.2
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	13	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	GRIMES COUNTY, TX							
54	**Professional, scientific, & technical services**	**22**	**4 310**	**1 073**	**173**	**52**	**72.3**	**20.1**
541	Professional, scientific, & technical services	22	4 310	1 073	173	52	72.3	20.1
	GUADALUPE COUNTY, TX							
54	**Professional, scientific, & technical services**	**64**	**13 813**	**4 799**	**1 070**	**204**	**72.1**	**6.0**
541	Professional, scientific, & technical services	64	13 813	4 799	1 070	204	72.1	6.0
5411	Legal services	16	3 776	1 524	401	77	40.0	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 991	1 364	256	62	88.1	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 991	1 364	256	62	88.1	4.0
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HALE COUNTY, TX							
54	**Professional, scientific, & technical services**	**38**	**9 650**	**2 675**	**656**	**151**	**60.1**	**3.6**
541	Professional, scientific, & technical services	38	9 650	2 675	656	151	60.1	3.6
5411	Legal services	14	3 563	948	219	41	50.1	8.1
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 991	1 156	303	62	58.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 991	1 156	303	62	58.8	–
541211	Offices of certified public accountants	6	D	D	D	b	D	D
	HALL COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**230**	**31**	**7**	**3**	**100.0**	**–**
	HAMILTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**17**	**2 285**	**511**	**130**	**37**	**79.4**	**3.8**
541	Professional, scientific, & technical services	17	2 285	511	130	37	79.4	3.8
	HANSFORD COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**1 265**	**545**	**226**	**19**	**16.7**	**–**
541	Professional, scientific, & technical services	6	1 265	545	226	19	16.7	–
	HARDEMAN COUNTY, TX							
54	**Professional, scientific, & technical services**	**7**	**435**	**147**	**35**	**10**	**79.8**	**20.2**
	HARDIN COUNTY, TX							
54	**Professional, scientific, & technical services**	**38**	**15 262**	**4 793**	**1 141**	**245**	**17.3**	**9.2**
541	Professional, scientific, & technical services	38	15 262	4 793	1 141	245	17.3	9.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 213	265	77	42	97.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 213	265	77	42	97.4	–
5413	Architectural, engineering, & related services	7	4 407	1 407	340	79	5.0	7.4
5416	Management, scientific, & technical consulting services	7	5 625	1 596	377	68	1.4	9.4
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
	HARRIS COUNTY, TX							
54	**Professional, scientific, & technical services**	**9 944**	**15 512 860**	**5 478 161**	**1 182 402**	**106 124**	**12.9**	**8.4**
541	Professional, scientific, & technical services	9 944	15 512 860	5 478 161	1 182 402	106 124	12.9	8.4
5411	Legal services	2 919	2 814 918	1 052 276	204 345	17 758	18.4	4.5
54111	Offices of lawyers	2 851	2 768 757	1 039 210	201 044	17 340	18.4	4.5
541110	Offices of lawyers	2 851	2 768 757	1 039 210	201 044	17 340	18.4	4.5
5411101	Offices of lawyers (except legal aid societies)	2 851	2 768 757	1 039 210	201 044	17 340	18.4	4.5
54119	Other legal services	68	46 161	13 066	3 301	418	16.1	5.3
541191	Title abstract & settlement offices	37	D	D	D	e	D	D
541199	All other legal services	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 389	1 154 843	525 602	113 115	13 601	17.4	14.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 389	1 154 843	525 602	113 115	13 601	17.4	14.4
541211	Offices of certified public accountants	893	837 320	352 931	73 559	7 285	15.3	2.7
541213	Tax return preparation services	120	14 463	4 762	1 294	449	69.8	12.2
541214	Payroll services	37	213 469	133 320	31 309	4 613	3.1	62.3
541219	Other accounting services	339	89 591	34 589	6 953	1 254	63.1	9.9
5413	Architectural, engineering, & related services	1 992	6 603 098	2 227 514	484 063	41 525	8.5	7.2
54131	Architectural services	313	299 164	122 530	23 991	2 403	25.5	2.5
541310	Architectural services	313	299 164	122 530	23 991	2 403	25.5	2.5
54133	Engineering services	1 258	D	D	D	k	D	D
541330	Engineering services	1 258	D	D	D	k	D	D
54134	Drafting services	33	D	D	D	c	D	D
541340	Drafting services	33	D	D	D	c	D	D
54135	Building inspection services	35	D	D	D	b	D	D
541350	Building inspection services	35	D	D	D	b	D	D
54136	Geophysical surveying & mapping services	81	D	D	D	g	D	D
541360	Geophysical surveying & mapping services	81	D	D	D	g	D	D
54137	Surveying & mapping (except geophysical) services	108	D	D	D	g	D	D
541370	Surveying & mapping (except geophysical) services	108	D	D	D	g	D	D
54138	Testing laboratories	164	D	D	D	h	D	D
541380	Testing laboratories	164	D	D	D	h	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HARRIS COUNTY, TX—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	344	212 504	63 391	15 052	1 584	34.3	4.9
54141	Interior design services	151	D	D	D	f	D	D
541410	Interior design services	151	D	D	D	f	D	D
54142	Industrial design services	17	23 514	15 381	3 298	300	1.5	7.2
541420	Industrial design services	17	23 514	15 381	3 298	300	1.5	7.2
54143	Graphic design services	169	109 607	30 347	6 934	741	29.8	3.5
541430	Graphic design services	169	109 607	30 347	6 934	741	29.8	3.5
5414301	Graphic design services (except commercial art & medical artists)	148	D	D	D	f	D	D
5414302	Commercial art	21	D	D	D	b	D	D
5415	Computer systems design & related services	1 044	2 156 195	718 867	165 915	11 301	9.5	12.6
54151	Computer systems design & related services	1 044	2 156 195	718 867	165 915	11 301	9.5	12.6
541511	Custom computer programming services	443	780 005	296 837	70 953	4 678	10.0	10.6
541512	Computer systems design services	445	1 071 469	311 210	72 157	4 903	9.2	6.3
5415121	Computer systems integrators	183	879 294	211 085	50 843	3 225	5.1	5.4
5415122	Computer systems consultants (except systems integrators)	262	192 175	100 125	21 314	1 678	27.7	10.4
541513	Computer facilities management services	36	245 236	76 892	16 525	1 271	4.4	44.6
541519	Other computer related services	120	59 485	33 928	6 280	449	29.4	21.9
5416	Management, scientific, & technical consulting services	1 342	1 488 316	572 141	127 997	10 703	18.2	10.9
54161	Management consulting services	944	1 069 997	458 327	105 281	8 256	18.3	12.5
541611	Administrative management & general management consulting service	393	627 605	251 508	57 215	4 399	15.1	14.2
541612	Human resources & executive search consulting services	277	209 390	103 589	21 269	1 769	27.2	11.8
5416122	Executive placement services	176	132 585	68 210	13 903	1 152	27.0	8.1
5416123	Human resources & personnel management consulting	90	D	D	D	f	D	D
541613	Marketing consulting services	145	88 885	50 561	14 235	1 025	29.8	15.3
541614	Process, physical distribution, & logistics consulting services	58	113 591	40 674	10 168	708	6.6	3.2
541618	Other management consulting services	71	30 526	11 995	2 394	355	32.3	9.7
54162	Environmental consulting services	114	108 643	43 755	8 890	993	29.2	7.7
541620	Environmental consulting services	114	108 643	43 755	8 890	993	29.2	7.7
54169	Other scientific & technical consulting services	284	309 676	70 059	13 826	1 454	14.2	6.6
541690	Other scientific & technical consulting services	284	309 676	70 059	13 826	1 454	14.2	6.6
5417	Scientific research & development services	92	256 721	95 540	22 406	2 048	6.8	8.8
54171	R&D in the physical, engineering, & life sciences	80	253 017	94 142	22 076	1 959	6.3	8.5
541710	R&D in the physical, engineering, & life sciences	80	253 017	94 142	22 076	1 959	6.3	8.5
5417101	R&D in the physical & engineering sciences	54	209 948	78 813	18 459	1 664	4.9	9.3
5417102	Research & development in the life sciences	26	43 069	15 329	3 617	295	13.1	4.9
5418	Advertising & related services	502	644 262	158 056	34 731	4 716	16.4	7.0
54181	Advertising agencies	167	147 345	68 886	14 933	1 353	17.2	15.0
541810	Advertising agencies	167	147 345	68 886	14 933	1 353	17.2	15.0
54182	Public relations agencies	77	37 125	13 063	2 789	279	39.3	10.3
541820	Public relations agencies	77	37 125	13 063	2 789	279	39.3	10.3
54184	Media representatives	34	D	D	D	e	D	D
541840	Media representatives	34	D	D	D	e	D	D
5418401	Radio & television advertising representatives	15	15 359	6 562	1 699	277	1.4	3.5
5418402	Publishers' advertising representatives	19	D	D	D	b	D	D
54185	Display advertising	29	109 543	16 576	3 951	962	10.4	.6
541850	Display advertising	29	109 543	16 576	3 951	962	10.4	.6
5418501	Display advertising (except outdoor)	6	D	D	D	f	D	D
5418502	Outdoor advertising services	23	D	D	D	e	D	D
54186	Direct mail advertising	36	110 817	19 771	4 136	566	12.5	7.2
541860	Direct mail advertising	36	110 817	19 771	4 136	566	12.5	7.2
54187	Advertising material distribution services	14	11 338	2 895	602	82	51.8	24.3
541870	Advertising material distribution services	14	11 338	2 895	602	82	51.8	24.3
54189	Other services related to advertising	133	D	D	D	g	D	D
541890	Other services related to advertising	133	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	75	D	D	D	f	D	D
5418903	Sign painting & lettering shop	31	D	D	D	c	D	D
5418909	All other advertising	25	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	320	182 003	64 774	14 778	2 888	24.9	8.1
54191	Marketing research & public opinion polling	51	D	D	D	g	D	D
541910	Marketing research & public opinion polling	51	D	D	D	g	D	D
54192	Photographic services	195	62 383	23 131	5 161	1 200	30.7	8.7
541921	Photographic studios, portrait	156	D	D	D	g	D	D
541922	Commercial photography	39	D	D	D	c	D	D
54193	Translation & interpretation services	17	D	D	D	c	D	D
541930	Translation & interpretation services	17	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	57	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	57	D	D	D	e	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HARRISON COUNTY, TX							
54	**Professional, scientific, & technical services**	**86**	**83 634**	**27 304**	**5 830**	**506**	**41.4**	**36.2**
541	Professional, scientific, & technical services	86	83 634	27 304	5 830	506	41.4	36.2
5411	Legal services	41	63 143	18 775	4 182	247	43.3	47.5
54111	Offices of lawyers	39	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	D	D	D	c	D	D
54138	Testing laboratories	5	D	D	D	c	D	D
541380	Testing laboratories	5	D	D	D	c	D	D
	HARTLEY COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
	HASKELL COUNTY, TX							
54	**Professional, scientific, & technical services**	**7**	**590**	**123**	**34**	**13**	**50.5**	**49.5**
	HAYS COUNTY, TX							
54	**Professional, scientific, & technical services**	**140**	**42 922**	**14 057**	**2 773**	**459**	**42.5**	**7.9**
541	Professional, scientific, & technical services	140	42 922	14 057	2 773	459	42.5	7.9
5411	Legal services	42	9 543	2 847	512	98	37.4	6.1
54111	Offices of lawyers	37	D	D	D	b	D	D
541110	Offices of lawyers	37	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	37	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	3 125	924	247	91	68.6	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	3 125	924	247	91	68.6	.4
5413	Architectural, engineering, & related services	25	7 388	3 451	769	91	42.8	1.8
5415	Computer systems design & related services	11	D	D	D	b	D	D
54151	Computer systems design & related services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	22	4 097	872	146	29	82.7	11.6
5418	Advertising & related services	9	9 384	3 164	648	90	6.6	22.1
	HEMPHILL COUNTY, TX							
54	**Professional, scientific, & technical services**	**7**	**1 397**	**190**	**28**	**14**	**70.1**	**4.1**
541	Professional, scientific, & technical services	7	1 397	190	28	14	70.1	4.1
	HENDERSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**70**	**17 920**	**5 995**	**1 233**	**220**	**61.2**	**8.4**
541	Professional, scientific, & technical services	70	17 920	5 995	1 233	220	61.2	8.4
5411	Legal services	25	5 584	1 618	340	65	60.5	2.5
54111	Offices of lawyers	20	4 312	1 076	226	42	78.3	3.2
541110	Offices of lawyers	20	4 312	1 076	226	42	78.3	3.2
5411101	Offices of lawyers (except legal aid societies)	20	4 312	1 076	226	42	78.3	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	2 800	1 076	257	57	75.9	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	2 800	1 076	257	57	75.9	.4
5413	Architectural, engineering, & related services	8	2 904	1 793	301	42	55.1	2.1
5418	Advertising & related services	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HIDALGO COUNTY, TX							
54	**Professional, scientific, & technical services**	**482**	**193 386**	**62 678**	**13 521**	**2 682**	**50.5**	**9.8**
541	Professional, scientific, & technical services	482	193 386	62 678	13 521	2 682	50.5	9.8
5411	Legal services	243	122 745	36 569	7 383	1 248	45.3	9.8
54111	Offices of lawyers	241	D	D	D	g	D	D
541110	Offices of lawyers	241	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	241	D	D	D	g	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	103	26 910	9 946	2 513	723	47.6	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	103	26 910	9 946	2 513	723	47.6	11.2
541211	Offices of certified public accountants	62	19 164	7 007	1 642	311	45.7	8.0
541213	Tax return preparation services	16	3 085	999	517	288	21.5	13.1
541219	Other accounting services	24	D	D	D	c	D	D
5413	Architectural, engineering, & related services	54	26 553	10 977	2 529	427	69.8	7.3
54131	Architectural services	14	7 037	1 821	457	71	64.4	17.1
541310	Architectural services	14	7 037	1 821	457	71	64.4	17.1
54133	Engineering services	30	17 857	8 611	1 964	321	70.4	3.6
541330	Engineering services	30	17 857	8 611	1 964	321	70.4	3.6
5414	Specialized design services	8	1 505	312	49	19	73.9	26.1
5416	Management, scientific, & technical consulting services	22	5 303	2 097	465	109	75.9	10.7
54161	Management consulting services	15	2 923	1 210	264	55	76.9	19.3
5418	Advertising & related services	14	2 918	550	133	39	39.8	11.5
5419	Other professional, scientific, & technical services	19	3 738	827	153	64	53.0	4.4
54192	Photographic services	16	2 449	626	106	50	34.2	.8
541921	Photographic studios, portrait	16	2 449	626	106	50	34.2	.8
	HILL COUNTY, TX							
54	**Professional, scientific, & technical services**	**29**	**6 211**	**1 520**	**322**	**89**	**79.4**	**3.5**
541	Professional, scientific, & technical services	29	6 211	1 520	322	89	79.4	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	HOCKLEY COUNTY, TX							
54	**Professional, scientific, & technical services**	**23**	**9 918**	**3 193**	**703**	**148**	**33.5**	**2.7**
541	Professional, scientific, & technical services	23	9 918	3 193	703	148	33.5	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 472	745	216	34	18.1	13.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 472	745	216	34	18.1	13.0
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D
	HOOD COUNTY, TX							
54	**Professional, scientific, & technical services**	**48**	**11 636**	**3 019**	**569**	**136**	**58.9**	**22.9**
541	Professional, scientific, & technical services	48	11 636	3 019	569	136	58.9	22.9
5411	Legal services	8	4 056	1 255	208	38	17.3	46.6
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	1 836	429	106	41	72.4	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	1 836	429	106	41	72.4	11.5
5413	Architectural, engineering, & related services	6	3 221	466	91	15	88.7	–
	HOPKINS COUNTY, TX							
54	**Professional, scientific, & technical services**	**36**	**11 248**	**4 225**	**831**	**148**	**37.5**	**8.6**
541	Professional, scientific, & technical services	36	11 248	4 225	831	148	37.5	8.6
5411	Legal services	17	7 101	2 381	416	74	43.7	.9
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 363	642	124	31	33.9	31.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 363	642	124	31	33.9	31.1
	HOUSTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**27**	**4 773**	**1 456**	**314**	**112**	**53.3**	**3.7**
541	Professional, scientific, & technical services	27	4 773	1 456	314	112	53.3	3.7
5413	Architectural, engineering, & related services	5	1 805	590	130	52	31.7	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOWARD COUNTY, TX							
54	**Professional, scientific, & technical services**	**41**	**9 290**	**3 106**	**796**	**125**	**66.0**	**6.5**
541	Professional, scientific, & technical services	41	9 290	3 106	796	125	66.0	6.5
5411	Legal services	12	3 781	1 098	374	39	39.8	7.3
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 516	1 008	218	49	69.0	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 516	1 008	218	49	69.0	10.7
5413	Architectural, engineering, & related services	4	2 201	767	164	28	98.2	–
	HUNT COUNTY, TX							
54	**Professional, scientific, & technical services**	**67**	**24 244**	**8 389**	**2 082**	**422**	**31.2**	**17.5**
541	Professional, scientific, & technical services	67	24 244	8 389	2 082	422	31.2	17.5
5411	Legal services	25	6 413	1 898	436	81	45.2	13.5
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	7 591	2 875	625	199	24.4	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	7 591	2 875	625	199	24.4	11.5
541219	Other accounting services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	2 956	1 208	302	61	49.2	8.5
54137	Surveying & mapping (except geophysical) services	4	1 980	928	191	45	49.2	–
541370	Surveying & mapping (except geophysical) services	4	1 980	928	191	45	49.2	–
	HUTCHINSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**24**	**7 374**	**2 725**	**537**	**115**	**32.8**	**8.5**
541	Professional, scientific, & technical services	24	7 374	2 725	537	115	32.8	8.5
5413	Architectural, engineering, & related services	6	5 109	2 081	394	75	23.5	6.1
	IRION COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	JACK COUNTY, TX							
54	**Professional, scientific, & technical services**	**12**	**1 230**	**506**	**129**	**27**	**61.1**	**14.3**
541	Professional, scientific, & technical services	12	1 230	506	129	27	61.1	14.3
	JACKSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**13**	**2 674**	**1 188**	**253**	**50**	**61.0**	**4.2**
541	Professional, scientific, & technical services	13	2 674	1 188	253	50	61.0	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 155	403	91	20	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 155	403	91	20	100.0	–
	JASPER COUNTY, TX							
54	**Professional, scientific, & technical services**	**32**	**10 250**	**1 901**	**486**	**126**	**79.8**	**3.8**
541	Professional, scientific, & technical services	32	10 250	1 901	486	126	79.8	3.8
5411	Legal services	12	7 281	981	243	44	79.3	1.1
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 146	706	194	67	73.5	14.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 146	706	194	67	73.5	14.2
	JEFF DAVIS COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JEFFERSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**469**	**490 876**	**204 346**	**35 827**	**4 143**	**22.6**	**5.7**
541	Professional, scientific, & technical services	469	490 876	204 346	35 827	4 143	22.6	5.7
5411	Legal services	198	277 095	95 385	11 158	1 289	24.5	4.1
54111	Offices of lawyers	194	D	D	D	g	D	D
541110	Offices of lawyers	194	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	194	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	82	28 580	11 236	2 629	460	28.9	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	82	28 580	11 236	2 629	460	28.9	3.9
541211	Offices of certified public accountants	59	20 863	8 884	2 063	283	28.1	4.0
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	84	149 387	85 125	19 304	1 798	13.8	6.7
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	51	131 775	77 664	17 678	1 547	9.0	6.6
541330	Engineering services	51	131 775	77 664	17 678	1 547	9.0	6.6
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
54138	Testing laboratories	13	D	D	D	c	D	D
541380	Testing laboratories	13	D	D	D	c	D	D
5414	Specialized design services	14	D	D	D	b	D	D
54143	Graphic design services	6	2 805	809	213	42	71.3	–
541430	Graphic design services	6	2 805	809	213	42	71.3	–
5416	Management, scientific, & technical consulting services	34	9 829	3 961	967	285	53.6	29.3
54161	Management consulting services	24	5 636	2 828	740	245	55.3	14.7
5418	Advertising & related services	26	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	23	D	D	D	b	D	D
54192	Photographic services	19	D	D	D	b	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	JIM HOGG COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**671**	**280**	**86**	**14**	**D**	**–**
	JIM WELLS COUNTY, TX							
54	**Professional, scientific, & technical services**	**44**	**23 062**	**9 917**	**2 044**	**321**	**20.7**	**41.4**
541	Professional, scientific, & technical services	44	23 062	9 917	2 044	321	20.7	41.4
5411	Legal services	24	10 469	4 379	635	153	31.0	6.8
54111	Offices of lawyers	22	D	D	D	c	D	D
541110	Offices of lawyers	22	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 479	489	123	28	60.4	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 479	489	123	28	60.4	1.0
5413	Architectural, engineering, & related services	5	9 855	4 666	1 220	125	–	89.6
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
	JOHNSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**113**	**39 257**	**12 175**	**2 656**	**499**	**35.4**	**14.0**
541	Professional, scientific, & technical services	113	39 257	12 175	2 656	499	35.4	14.0
5411	Legal services	30	13 685	3 007	666	113	19.0	2.6
54111	Offices of lawyers	27	12 480	2 523	555	89	20.9	1.6
541110	Offices of lawyers	27	12 480	2 523	555	89	20.9	1.6
5411101	Offices of lawyers (except legal aid societies)	27	12 480	2 523	555	89	20.9	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	4 807	1 736	377	87	53.3	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	4 807	1 736	377	87	53.3	7.9
5413	Architectural, engineering, & related services	17	5 407	2 450	443	94	77.0	–
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	b	D	D
54161	Management consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
	JONES COUNTY, TX							
54	**Professional, scientific, & technical services**	**13**	**2 192**	**816**	**186**	**46**	**96.9**	**.6**
541	Professional, scientific, & technical services	13	2 192	816	186	46	96.9	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	1 006	446	98	19	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	1 006	446	98	19	100.0	–
	KARNES COUNTY, TX							
54	**Professional, scientific, & technical services**	**13**	**2 488**	**565**	**140**	**48**	**35.7**	**28.9**
541	Professional, scientific, & technical services	13	2 488	565	140	48	35.7	28.9

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KAUFMAN COUNTY, TX							
54	**Professional, scientific, & technical services**	**68**	**14 147**	**4 831**	**990**	**206**	**56.5**	**16.5**
541	Professional, scientific, & technical services	68	14 147	4 831	990	206	56.5	16.5
5411	Legal services	30	5 852	1 997	416	77	41.6	4.3
54111	Offices of lawyers	24	4 045	1 182	240	48	56.6	6.3
541110	Offices of lawyers	24	4 045	1 182	240	48	56.6	6.3
5411101	Offices of lawyers (except legal aid societies)	24	4 045	1 182	240	48	56.6	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 092	368	108	46	27.7	55.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 092	368	108	46	27.7	55.9
5413	Architectural, engineering, & related services	10	3 188	1 436	264	39	89.0	1.3
	KENDALL COUNTY, TX							
54	**Professional, scientific, & technical services**	**57**	**11 627**	**3 901**	**851**	**158**	**55.6**	**8.5**
541	Professional, scientific, & technical services	57	11 627	3 901	851	158	55.6	8.5
5411	Legal services	17	4 146	1 219	247	41	30.4	1.7
54111	Offices of lawyers	12	3 034	783	157	22	32.4	–
541110	Offices of lawyers	12	3 034	783	157	22	32.4	–
5411101	Offices of lawyers (except legal aid societies)	12	3 034	783	157	22	32.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 757	445	124	36	80.6	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 757	445	124	36	80.6	1.8
5413	Architectural, engineering, & related services	7	1 881	907	191	34	66.8	–
	KENEDY COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	KERR COUNTY, TX							
54	**Professional, scientific, & technical services**	**104**	**35 398**	**11 620**	**2 395**	**390**	**34.1**	**4.8**
541	Professional, scientific, & technical services	104	35 398	11 620	2 395	390	34.1	4.8
5411	Legal services	37	6 780	2 762	575	105	42.1	2.5
54111	Offices of lawyers	35	D	D	D	b	D	D
541110	Offices of lawyers	35	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	6 097	2 643	564	112	39.7	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	6 097	2 643	564	112	39.7	8.8
541211	Offices of certified public accountants	15	4 317	1 918	391	61	28.6	6.8
541213	Tax return preparation services	5	983	391	104	30	64.2	–
5413	Architectural, engineering, & related services	15	10 485	2 758	613	92	16.3	5.5
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	13	7 967	2 718	485	42	29.3	3.1
54161	Management consulting services	9	D	D	D	a	D	D
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	4	2 852	506	117	24	82.7	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	KIMBLE COUNTY, TX							
54	**Professional, scientific, & technical services**	**7**	**1 734**	**520**	**149**	**43**	**21.6**	**25.8**
541	Professional, scientific, & technical services	7	1 734	520	149	43	21.6	25.8
	KINNEY COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	KLEBERG COUNTY, TX							
54	**Professional, scientific, & technical services**	**23**	**4 918**	**1 380**	**350**	**80**	**74.8**	**8.5**
541	Professional, scientific, & technical services	23	4 918	1 380	350	80	74.8	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 380	617	161	28	62.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 380	617	161	28	62.2	–
	KNOX COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**637**	**241**	**59**	**15**	**23.9**	**76.1**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAMAR COUNTY, TX							
54	**Professional, scientific, & technical services**	**52**	**13 647**	**4 269**	**1 015**	**243**	**36.1**	**24.9**
541	Professional, scientific, & technical services	52	13 647	4 269	1 015	243	36.1	24.9
5411	Legal services	24	5 636	1 365	326	76	33.0	4.6
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 909	774	246	83	54.7	14.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 909	774	246	83	54.7	14.5
5413	Architectural, engineering, & related services	4	1 881	942	200	33	8.6	75.5
	LAMB COUNTY, TX							
54	**Professional, scientific, & technical services**	**13**	**1 147**	**232**	**55**	**18**	**82.0**	**18.0**
541	Professional, scientific, & technical services	13	1 147	232	55	18	82.0	18.0
	LAMPASAS COUNTY, TX							
54	**Professional, scientific, & technical services**	**17**	**2 823**	**1 040**	**253**	**65**	**49.8**	**5.0**
541	Professional, scientific, & technical services	17	2 823	1 040	253	65	49.8	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 122	502	126	27	48.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 122	502	126	27	48.3	–
	LA SALLE COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**678**	**122**	**21**	**8**	**34.2**	**65.8**
	LAVACA COUNTY, TX							
54	**Professional, scientific, & technical services**	**28**	**19 945**	**2 188**	**516**	**100**	**15.1**	**6.3**
541	Professional, scientific, & technical services	28	19 945	2 188	516	100	15.1	6.3
5418	Advertising & related services	5	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	a	D	D
	LEE COUNTY, TX							
54	**Professional, scientific, & technical services**	**24**	**6 398**	**2 472**	**675**	**87**	**58.8**	**11.3**
541	Professional, scientific, & technical services	24	6 398	2 472	675	87	58.8	11.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
5413	Architectural, engineering, & related services	6	2 825	1 234	370	35	58.7	15.1
	LEON COUNTY, TX							
54	**Professional, scientific, & technical services**	**15**	**2 404**	**713**	**185**	**42**	**45.7**	**25.2**
541	Professional, scientific, & technical services	15	2 404	713	185	42	45.7	25.2
	LIBERTY COUNTY, TX							
54	**Professional, scientific, & technical services**	**70**	**23 976**	**6 872**	**1 563**	**274**	**33.2**	**16.3**
541	Professional, scientific, & technical services	70	23 976	6 872	1 563	274	33.2	16.3
5411	Legal services	31	14 616	3 700	976	167	24.4	7.1
54111	Offices of lawyers	29	D	D	D	b	D	D
541110	Offices of lawyers	29	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	b	D	D
54119	Other legal services	2	D	D	D	b	D	D
541199	All other legal services	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	LIMESTONE COUNTY, TX							
54	**Professional, scientific, & technical services**	**22**	**3 404**	**866**	**217**	**48**	**67.9**	**14.0**
541	Professional, scientific, & technical services	22	3 404	866	217	48	67.9	14.0
	LIPSCOMB COUNTY, TX							
54	**Professional, scientific, & technical services**	**9**	**1 319**	**326**	**83**	**18**	**59.9**	**6.4**
541	Professional, scientific, & technical services	9	1 319	326	83	18	59.9	6.4

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LIVE OAK COUNTY, TX							
54	**Professional, scientific, & technical services**	**13**	**1 856**	**554**	**214**	**37**	**53.3**	**8.6**
541	Professional, scientific, & technical services	13	1 856	554	214	37	53.3	8.6
	LLANO COUNTY, TX							
54	**Professional, scientific, & technical services**	**21**	**4 239**	**1 759**	**375**	**72**	**49.7**	**3.1**
541	Professional, scientific, & technical services	21	4 239	1 759	375	72	49.7	3.1
	LUBBOCK COUNTY, TX							
54	**Professional, scientific, & technical services**	**483**	**198 594**	**67 665**	**14 915**	**2 516**	**33.4**	**13.2**
541	Professional, scientific, & technical services	483	198 594	67 665	14 915	2 516	33.4	13.2
5411	Legal services	174	68 894	23 152	4 775	735	29.3	10.4
54111	Offices of lawyers	168	D	D	D	f	D	D
541110	Offices of lawyers	168	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	168	D	D	D	f	D	D
54119	Other legal services	6	D	D	D	b	D	D
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	125	36 175	13 104	3 354	653	50.8	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	125	36 175	13 104	3 354	653	50.8	6.3
541211	Offices of certified public accountants	87	31 056	11 397	2 743	429	47.9	5.8
541213	Tax return preparation services	11	1 960	628	368	143	44.1	3.1
541219	Other accounting services	24	2 553	837	193	70	79.9	17.0
5413	Architectural, engineering, & related services	56	44 829	17 300	3 825	550	32.3	22.4
54131	Architectural services	15	8 693	2 845	627	94	37.0	4.3
541310	Architectural services	15	8 693	2 845	627	94	37.0	4.3
54133	Engineering services	29	30 237	11 998	2 611	360	34.0	31.7
541330	Engineering services	29	30 237	11 998	2 611	360	34.0	31.7
54137	Surveying & mapping (except geophysical) services	5	4 316	1 823	441	66	10.0	–
541370	Surveying & mapping (except geophysical) services	5	4 316	1 823	441	66	10.0	–
5414	Specialized design services	20	4 714	875	166	51	56.1	4.4
54141	Interior design services	13	3 831	615	113	39	47.8	5.4
541410	Interior design services	13	3 831	615	113	39	47.8	5.4
5415	Computer systems design & related services	25	9 432	1 718	344	66	23.9	18.8
54151	Computer systems design & related services	25	9 432	1 718	344	66	23.9	18.8
541512	Computer systems design services	11	6 294	1 041	215	42	17.9	27.0
5416	Management, scientific, & technical consulting services	26	10 091	3 902	844	112	21.4	2.1
54161	Management consulting services	13	3 962	1 767	350	51	29.2	2.7
54169	Other scientific & technical consulting services	9	D	D	D	b	D	D
541690	Other scientific & technical consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	29	12 995	3 719	800	147	6.8	6.3
54189	Other services related to advertising	7	3 261	548	124	28	15.1	5.1
541890	Other services related to advertising	7	3 261	548	124	28	15.1	5.1
5419	Other professional, scientific, & technical services	21	6 104	1 569	361	125	66.9	10.9
54192	Photographic services	17	4 946	1 300	301	116	62.5	13.4
541921	Photographic studios, portrait	15	D	D	D	c	D	D
	LYNN COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**436**	**227**	**47**	**13**	**20.0**	**6.7**
	MCCULLOCH COUNTY, TX							
54	**Professional, scientific, & technical services**	**17**	**6 703**	**2 413**	**513**	**95**	**40.1**	**16.4**
541	Professional, scientific, & technical services	17	6 703	2 413	513	95	40.1	16.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 897	738	168	44	47.4	52.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 897	738	168	44	47.4	52.6
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MCLENNAN COUNTY, TX							
54	**Professional, scientific, & technical services**	**292**	**133 008**	**57 378**	**11 915**	**2 039**	**27.4**	**4.9**
541	Professional, scientific, & technical services	292	133 008	57 378	11 915	2 039	27.4	4.9
5411	Legal services	112	56 042	25 533	4 479	610	23.5	3.2
54111	Offices of lawyers	107	50 253	23 745	4 052	534	26.2	3.5
541110	Offices of lawyers	107	50 253	23 745	4 052	534	26.2	3.5
5411101	Offices of lawyers (except legal aid societies)	107	50 253	23 745	4 052	534	26.2	3.5
54119	Other legal services	5	5 789	1 788	427	76	–	.9
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	62	21 883	10 151	2 138	387	33.4	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	62	21 883	10 151	2 138	387	33.4	8.6
541211	Offices of certified public accountants	34	17 225	8 613	1 753	264	33.7	9.5
541213	Tax return preparation services	6	2 037	593	161	69	18.4	–
541219	Other accounting services	19	2 194	881	210	50	31.4	11.2
5413	Architectural, engineering, & related services	36	12 956	5 883	1 362	189	46.5	6.3
5414	Specialized design services	4	1 796	297	69	14	22.0	–
5416	Management, scientific, & technical consulting services	24	11 800	4 524	1 289	167	26.8	.7
54161	Management consulting services	17	9 998	3 816	1 208	151	13.6	.9
541612	Human resources & executive search consulting services	2	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	b	D	D
5418	Advertising & related services	18	12 893	3 019	649	121	31.6	3.0
54189	Other services related to advertising	6	8 039	1 494	267	49	3.2	4.6
541890	Other services related to advertising	6	8 039	1 494	267	49	3.2	4.6
5418902	Advertising specialties goods distributor	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	f	D	D
54192	Photographic services	12	11 430	6 705	1 611	497	6.5	6.7
541921	Photographic studios, portrait	11	D	D	D	e	D	D
	MCMULLEN COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MADISON COUNTY, TX							
54	**Professional, scientific, & technical services**	**15**	**4 469**	**1 276**	**271**	**60**	**22.6**	**33.1**
541	Professional, scientific, & technical services	15	4 469	1 276	271	60	22.6	33.1
5411	Legal services	8	2 852	914	205	26	16.4	14.1
	MARION COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**751**	**116**	**28**	**8**	**37.3**	**42.7**
	MARTIN COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**680**	**289**	**76**	**11**	**92.9**	**–**
	MASON COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**650**	**115**	**28**	**10**	**50.5**	**11.1**
	MATAGORDA COUNTY, TX							
54	**Professional, scientific, & technical services**	**47**	**8 219**	**3 364**	**709**	**144**	**50.0**	**17.9**
541	Professional, scientific, & technical services	47	8 219	3 364	709	144	50.0	17.9
5411	Legal services	24	3 185	991	222	42	34.8	17.5
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 755	593	132	33	95.2	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 755	593	132	33	95.2	4.8
5413	Architectural, engineering, & related services	3	2 236	1 284	272	36	D	36.7
	MAVERICK COUNTY, TX							
54	**Professional, scientific, & technical services**	**28**	**11 676**	**3 627**	**693**	**158**	**51.9**	**26.4**
541	Professional, scientific, & technical services	28	11 676	3 627	693	158	51.9	26.4
5411	Legal services	15	7 908	2 672	462	103	58.5	9.4
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MEDINA COUNTY, TX							
54	**Professional, scientific, & technical services**	**34**	**12 092**	**4 831**	**1 013**	**281**	**25.7**	**2.7**
541	Professional, scientific, & technical services	34	12 092	4 831	1 013	281	25.7	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 375	487	139	42	69.6	23.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 375	487	139	42	69.6	23.9
5413	Architectural, engineering, & related services	6	D	D	D	c	D	D
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
	MENARD COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MIDLAND COUNTY, TX							
54	**Professional, scientific, & technical services**	**350**	**244 985**	**75 553**	**16 163**	**2 088**	**30.8**	**11.5**
541	Professional, scientific, & technical services	350	244 985	75 553	16 163	2 088	30.8	11.5
5411	Legal services	72	D	D	D	e	D	D
54111	Offices of lawyers	69	D	D	D	e	D	D
541110	Offices of lawyers	69	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	69	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	76	19 223	7 757	1 716	263	56.4	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	76	19 223	7 757	1 716	263	56.4	4.0
541211	Offices of certified public accountants	43	15 038	5 983	1 268	172	53.2	1.3
541219	Other accounting services	25	3 088	1 296	288	54	74.4	9.5
5413	Architectural, engineering, & related services	103	134 940	33 658	6 983	892	23.7	8.8
54133	Engineering services	60	36 155	10 913	2 325	260	69.0	20.9
541330	Engineering services	60	36 155	10 913	2 325	260	69.0	20.9
54135	Building inspection services	1	D	D	D	a	D	D
541350	Building inspection services	1	D	D	D	a	D	D
54136	Geophysical surveying & mapping services	9	D	D	D	e	D	D
541360	Geophysical surveying & mapping services	9	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
54138	Testing laboratories	13	7 010	2 621	589	110	26.9	42.5
541380	Testing laboratories	13	7 010	2 621	589	110	26.9	42.5
5414	Specialized design services	3	1 977	399	94	14	D	–
5415	Computer systems design & related services	19	D	D	D	b	D	D
54151	Computer systems design & related services	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	47	26 769	6 967	1 409	208	51.9	14.2
54161	Management consulting services	20	6 878	2 470	451	73	55.0	11.3
54162	Environmental consulting services	9	D	D	D	b	D	D
541620	Environmental consulting services	9	D	D	D	b	D	D
54169	Other scientific & technical consulting services	18	D	D	D	b	D	D
541690	Other scientific & technical consulting services	18	D	D	D	b	D	D
5418	Advertising & related services	14	10 324	2 872	721	100	28.8	47.5
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	c	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	MILAM COUNTY, TX							
54	**Professional, scientific, & technical services**	**27**	**8 836**	**3 695**	**839**	**114**	**45.3**	**19.4**
541	Professional, scientific, & technical services	27	8 836	3 695	839	114	45.3	19.4
5411	Legal services	12	5 444	1 474	276	57	56.1	31.4
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	3 045	2 144	543	44	21.5	–
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
	MILLS COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**985**	**140**	**36**	**13**	**100.0**	**–**
541	Professional, scientific, & technical services	6	985	140	36	13	100.0	–
	MITCHELL COUNTY, TX							
54	**Professional, scientific, & technical services**	**9**	**1 588**	**442**	**99**	**31**	**83.6**	**16.4**
541	Professional, scientific, & technical services	9	1 588	442	99	31	83.6	16.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONTAGUE COUNTY, TX							
54	**Professional, scientific, & technical services**	**30**	**4 906**	**1 537**	**350**	**85**	**59.1**	**8.5**
541	Professional, scientific, & technical services	30	4 906	1 537	350	85	59.1	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 309	513	137	33	50.3	22.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 309	513	137	33	50.3	22.8
	MONTGOMERY COUNTY, TX							
54	**Professional, scientific, & technical services**	**498**	**250 964**	**96 379**	**19 091**	**2 279**	**36.1**	**5.4**
541	Professional, scientific, & technical services	498	250 964	96 379	19 091	2 279	36.1	5.4
5411	Legal services	95	33 959	12 987	2 514	334	45.8	3.6
54111	Offices of lawyers	89	27 620	10 536	1 927	259	46.6	3.7
541110	Offices of lawyers	89	27 620	10 536	1 927	259	46.6	3.7
5411101	Offices of lawyers (except legal aid societies)	89	27 620	10 536	1 927	259	46.6	3.7
54119	Other legal services	6	6 339	2 451	587	75	42.4	3.2
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	72	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	72	D	D	D	c	D	D
541211	Offices of certified public accountants	40	D	D	D	c	D	D
541219	Other accounting services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	102	D	D	D	e	D	D
54133	Engineering services	61	D	D	D	c	D	D
541330	Engineering services	61	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
5414	Specialized design services	26	D	D	D	b	D	D
54141	Interior design services	8	D	D	D	a	D	D
541410	Interior design services	8	D	D	D	a	D	D
54143	Graphic design services	18	D	D	D	b	D	D
541430	Graphic design services	18	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	18	D	D	D	b	D	D
5415	Computer systems design & related services	62	37 161	13 728	2 576	236	17.9	1.9
54151	Computer systems design & related services	62	37 161	13 728	2 576	236	17.9	1.9
541511	Custom computer programming services	25	11 002	6 827	1 332	121	22.4	2.9
541512	Computer systems design services	32	D	D	D	c	D	D
5415121	Computer systems integrators	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	26	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	102	89 404	31 577	5 612	644	23.8	2.3
54161	Management consulting services	67	77 320	27 313	4 739	528	19.5	2.2
541611	Administrative management & general management consulting service	35	66 190	22 952	3 855	444	11.7	1.3
541612	Human resources & executive search consulting services	12	D	D	D	b	D	D
541613	Marketing consulting services	8	4 339	1 676	273	23	39.6	.1
54162	Environmental consulting services	12	4 545	1 649	341	41	96.1	3.9
541620	Environmental consulting services	12	4 545	1 649	341	41	96.1	3.9
54169	Other scientific & technical consulting services	23	7 539	2 615	532	75	24.2	2.8
541690	Other scientific & technical consulting services	23	7 539	2 615	532	75	24.2	2.8
5417	Scientific research & development services	6	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
5417102	Research & development in the life sciences	6	D	D	D	c	D	D
5418	Advertising & related services	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	MOORE COUNTY, TX							
54	**Professional, scientific, & technical services**	**20**	**6 028**	**1 939**	**523**	**84**	**72.7**	**7.7**
541	Professional, scientific, & technical services	20	6 028	1 939	523	84	72.7	7.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 732	449	123	30	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 732	449	123	30	100.0	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	MORRIS COUNTY, TX							
54	**Professional, scientific, & technical services**	**16**	**18 506**	**3 432**	**704**	**155**	**51.9**	**.8**
541	Professional, scientific, & technical services	16	18 506	3 432	704	155	51.9	.8
5411	Legal services	8	17 050	3 262	680	143	49.9	.9
54111	Offices of lawyers	7	D	D	D	c	D	D
541110	Offices of lawyers	7	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	c	D	D
	MOTLEY COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NACOGDOCHES COUNTY, TX							
54	**Professional, scientific, & technical services**	**69**	**18 710**	**4 552**	**937**	**240**	**59.6**	**7.7**
541	Professional, scientific, & technical services	69	18 710	4 552	937	240	59.6	7.7
5411	Legal services	27	8 034	1 772	416	88	50.5	5.3
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 584	917	219	58	47.0	12.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 584	917	219	58	47.0	12.1
5413	Architectural, engineering, & related services	10	3 734	1 067	133	50	88.4	11.6
5418	Advertising & related services	7	1 326	368	80	14	88.8	4.0
	NAVARRO COUNTY, TX							
54	**Professional, scientific, & technical services**	**45**	**13 287**	**6 198**	**889**	**270**	**74.7**	**4.5**
541	Professional, scientific, & technical services	45	13 287	6 198	889	270	74.7	4.5
5411	Legal services	14	6 340	3 789	244	46	70.2	4.7
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	4 198	1 657	448	181	86.3	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	4 198	1 657	448	181	86.3	5.0
541213	Tax return preparation services	6	1 496	536	213	126	75.8	–
541219	Other accounting services	5	1 299	419	103	36	100.0	–
	NEWTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**392**	**100**	**21**	**9**	**49.7**	**12.0**
	NOLAN COUNTY, TX							
54	**Professional, scientific, & technical services**	**32**	**8 515**	**3 300**	**671**	**104**	**42.8**	**10.2**
541	Professional, scientific, & technical services	32	8 515	3 300	671	104	42.8	10.2
5411	Legal services	18	4 712	1 859	349	47	42.9	18.4
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 178	1 275	289	50	31.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 178	1 275	289	50	31.8	–
541219	Other accounting services	1	D	D	D	b	D	D
	NUECES COUNTY, TX							
54	**Professional, scientific, & technical services**	**690**	**415 375**	**150 093**	**31 632**	**4 415**	**29.5**	**5.4**
541	Professional, scientific, & technical services	690	415 375	150 093	31 632	4 415	29.5	5.4
5411	Legal services	293	215 694	69 869	14 085	1 693	25.9	3.2
54111	Offices of lawyers	284	D	D	D	g	D	D
541110	Offices of lawyers	284	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	284	D	D	D	g	D	D
54119	Other legal services	9	D	D	D	b	D	D
541199	All other legal services	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	144	35 247	15 100	3 344	752	45.6	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	144	35 247	15 100	3 344	752	45.6	6.2
541211	Offices of certified public accountants	92	26 758	11 979	2 420	363	41.2	4.8
541213	Tax return preparation services	16	D	D	D	c	D	D
541219	Other accounting services	34	D	D	D	c	D	D
5413	Architectural, engineering, & related services	111	98 334	46 852	10 071	1 265	30.1	5.5
54131	Architectural services	22	14 636	5 336	932	141	38.7	.4
541310	Architectural services	22	14 636	5 336	932	141	38.7	.4
54133	Engineering services	60	D	D	D	f	D	D
541330	Engineering services	60	D	D	D	f	D	D
54138	Testing laboratories	18	D	D	D	e	D	D
541380	Testing laboratories	18	D	D	D	e	D	D
5414	Specialized design services	10	3 090	768	186	38	39.8	2.6
5415	Computer systems design & related services	25	21 355	5 864	1 306	201	21.0	7.7
54151	Computer systems design & related services	25	21 355	5 864	1 306	201	21.0	7.7
541511	Custom computer programming services	11	D	D	D	b	D	D
541512	Computer systems design services	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	45	15 463	5 455	1 346	171	28.5	2.5
54161	Management consulting services	26	D	D	D	b	D	D
54162	Environmental consulting services	9	6 319	1 538	396	55	17.2	1.4
541620	Environmental consulting services	9	6 319	1 538	396	55	17.2	1.4
54169	Other scientific & technical consulting services	10	D	D	D	b	D	D
541690	Other scientific & technical consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	31	D	D	D	c	D	D
54185	Display advertising	7	7 868	1 527	334	51	32.9	36.4
541850	Display advertising	7	7 868	1 527	334	51	32.9	36.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NUECES COUNTY, TX—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	26	D	D	D	c	D	D
54192	Photographic services	18	D	D	D	b	D	D
541921	Photographic studios, portrait	16	D	D	D	b	D	D
	OCHILTREE COUNTY, TX							
54	**Professional, scientific, & technical services**	**20**	**5 334**	**2 364**	**530**	**89**	**34.5**	**6.1**
541	Professional, scientific, & technical services	20	5 334	2 364	530	89	34.5	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 248	554	111	30	64.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 248	554	111	30	64.3	–
	OLDHAM COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	ORANGE COUNTY, TX							
54	**Professional, scientific, & technical services**	**93**	**37 197**	**14 611**	**2 718**	**442**	**46.1**	**4.0**
541	Professional, scientific, & technical services	93	37 197	14 611	2 718	442	46.1	4.0
5411	Legal services	40	13 617	4 480	659	110	51.0	2.7
54111	Offices of lawyers	39	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	4 858	2 133	454	96	37.2	15.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	4 858	2 133	454	96	37.2	15.5
541219	Other accounting services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	19	12 813	6 204	1 254	163	56.4	.4
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
	PALO PINTO COUNTY, TX							
54	**Professional, scientific, & technical services**	**29**	**5 418**	**1 509**	**371**	**78**	**83.5**	**12.1**
541	Professional, scientific, & technical services	29	5 418	1 509	371	78	83.5	12.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 490	430	113	31	96.2	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 490	430	113	31	96.2	3.8
	PANOLA COUNTY, TX							
54	**Professional, scientific, & technical services**	**35**	**10 207**	**2 115**	**577**	**110**	**76.8**	**4.9**
541	Professional, scientific, & technical services	35	10 207	2 115	577	110	76.8	4.9
5411	Legal services	15	4 040	662	177	32	77.2	9.4
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 574	446	161	35	88.5	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 574	446	161	35	88.5	6.6
5413	Architectural, engineering, & related services	6	3 837	877	214	33	67.4	–
	PARKER COUNTY, TX							
54	**Professional, scientific, & technical services**	**104**	**52 166**	**19 836**	**4 426**	**407**	**25.6**	**5.4**
541	Professional, scientific, & technical services	104	52 166	19 836	4 426	407	25.6	5.4
5411	Legal services	31	7 630	2 010	374	87	62.4	5.9
54111	Offices of lawyers	29	D	D	D	b	D	D
541110	Offices of lawyers	29	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	3 941	1 582	391	77	40.0	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	3 941	1 582	391	77	40.0	10.0
5413	Architectural, engineering, & related services	19	13 789	5 866	1 100	92	18.8	2.0
54133	Engineering services	8	12 080	5 045	939	53	14.4	–
541330	Engineering services	8	12 080	5 045	939	53	14.4	–
5416	Management, scientific, & technical consulting services	10	D	D	D	c	D	D
54161	Management consulting services	7	D	D	D	c	D	D
541613	Marketing consulting services	1	D	D	D	c	D	D
5418	Advertising & related services	6	2 113	385	30	13	18.5	73.3
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	PARMER COUNTY, TX							
54	**Professional, scientific, & technical services**	**10**	**1 716**	**506**	**106**	**33**	**83.4**	**–**
541	Professional, scientific, & technical services	10	1 716	506	106	33	83.4	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PECOS COUNTY, TX							
54	**Professional, scientific, & technical services**	**15**	**3 100**	**875**	**211**	**61**	**27.4**	**7.6**
541	Professional, scientific, & technical services	15	3 100	875	211	61	27.4	7.6
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	POLK COUNTY, TX							
54	**Professional, scientific, & technical services**	**45**	**11 860**	**4 081**	**876**	**248**	**50.0**	**11.8**
541	Professional, scientific, & technical services	45	11 860	4 081	876	248	50.0	11.8
5411	Legal services	14	3 095	770	172	38	40.6	29.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 749	827	206	39	42.3	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 749	827	206	39	42.3	8.4
5413	Architectural, engineering, & related services	10	3 511	1 612	345	74	22.1	–
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
	POTTER COUNTY, TX							
54	**Professional, scientific, & technical services**	**271**	**180 065**	**78 234**	**18 688**	**2 556**	**22.0**	**4.2**
541	Professional, scientific, & technical services	271	180 065	78 234	18 688	2 556	22.0	4.2
5411	Legal services	111	D	D	D	f	D	D
54111	Offices of lawyers	111	D	D	D	f	D	D
541110	Offices of lawyers	111	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	111	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	70	24 248	13 980	3 340	1 053	30.4	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	70	24 248	13 980	3 340	1 053	30.4	7.5
541211	Offices of certified public accountants	43	D	D	D	c	D	D
541213	Tax return preparation services	10	D	D	D	b	D	D
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	34	D	D	D	e	D	D
54131	Architectural services	9	D	D	D	b	D	D
541310	Architectural services	9	D	D	D	b	D	D
54133	Engineering services	12	32 958	11 235	2 440	186	9.3	–
541330	Engineering services	12	32 958	11 235	2 440	186	9.3	–
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5414	Specialized design services	10	D	D	D	b	D	D
5415	Computer systems design & related services	9	11 156	4 073	680	87	43.0	3.9
54151	Computer systems design & related services	9	11 156	4 073	680	87	43.0	3.9
5416	Management, scientific, & technical consulting services	14	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	e	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
	PRESIDIO COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**1 292**	**132**	**23**	**7**	**97.4**	**–**
541	Professional, scientific, & technical services	5	1 292	132	23	7	97.4	–
	RAINS COUNTY, TX							
54	**Professional, scientific, & technical services**	**8**	**1 153**	**308**	**65**	**19**	**59.0**	**16.0**
541	Professional, scientific, & technical services	8	1 153	308	65	19	59.0	16.0
	RANDALL COUNTY, TX							
54	**Professional, scientific, & technical services**	**92**	**19 608**	**7 059**	**1 549**	**323**	**47.5**	**9.9**
541	Professional, scientific, & technical services	92	19 608	7 059	1 549	323	47.5	9.9
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	4 260	1 755	442	84	57.8	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	4 260	1 755	442	84	57.8	4.5
541211	Offices of certified public accountants	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
	REAGAN COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**1 039**	**759**	**159**	**38**	**100.0**	**–**
541	Professional, scientific, & technical services	4	1 039	759	159	38	100.0	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	REAL COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**345**	**71**	**18**	**10**	**100.0**	**–**
	RED RIVER COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**1 103**	**280**	**62**	**11**	**63.3**	**–**
541	Professional, scientific, & technical services	6	1 103	280	62	11	63.3	–
	REEVES COUNTY, TX							
54	**Professional, scientific, & technical services**	**12**	**6 175**	**2 213**	**495**	**147**	**25.5**	**2.0**
541	Professional, scientific, & technical services	12	6 175	2 213	495	147	25.5	2.0
5413	Architectural, engineering, & related services	2	D	D	D	c	D	D
	REFUGIO COUNTY, TX							
54	**Professional, scientific, & technical services**	**7**	**3 083**	**919**	**236**	**32**	**9.1**	**3.2**
541	Professional, scientific, & technical services	7	3 083	919	236	32	9.1	3.2
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	ROBERTSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**9**	**1 506**	**328**	**72**	**25**	**58.5**	**15.1**
541	Professional, scientific, & technical services	9	1 506	328	72	25	58.5	15.1
	ROCKWALL COUNTY, TX							
54	**Professional, scientific, & technical services**	**72**	**24 066**	**8 503**	**1 600**	**254**	**33.8**	**2.7**
541	Professional, scientific, & technical services	72	24 066	8 503	1 600	254	33.8	2.7
5411	Legal services	13	4 325	1 615	331	52	35.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 373	1 511	298	74	83.3	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 373	1 511	298	74	83.3	2.2
5414	Specialized design services	3	2 223	596	197	26	D	–
5416	Management, scientific, & technical consulting services	18	9 088	3 450	551	71	11.5	2.5
54161	Management consulting services	13	5 921	2 464	364	52	11.8	3.8
54169	Other scientific & technical consulting services	4	D	D	D	a	D	D
541690	Other scientific & technical consulting services	4	D	D	D	a	D	D
5418	Advertising & related services	5	3 143	753	170	18	15.3	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	RUNNELS COUNTY, TX							
54	**Professional, scientific, & technical services**	**13**	**1 129**	**286**	**73**	**31**	**65.8**	**17.3**
541	Professional, scientific, & technical services	13	1 129	286	73	31	65.8	17.3
	RUSK COUNTY, TX							
54	**Professional, scientific, & technical services**	**40**	**38 739**	**4 472**	**833**	**204**	**14.4**	**1.6**
541	Professional, scientific, & technical services	40	38 739	4 472	833	204	14.4	1.6
5411	Legal services	13	31 169	2 227	353	110	3.9	1.1
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 455	396	103	30	83.0	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 455	396	103	30	83.0	17.0
5413	Architectural, engineering, & related services	10	5 952	1 822	370	59	51.6	–
	SABINE COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**844**	**175**	**31**	**14**	**100.0**	**–**
	SAN AUGUSTINE COUNTY, TX							
54	**Professional, scientific, & technical services**	**7**	**639**	**231**	**57**	**15**	**95.0**	**–**
	SAN JACINTO COUNTY, TX							
54	**Professional, scientific, & technical services**	**11**	**1 299**	**486**	**109**	**17**	**66.1**	**–**
541	Professional, scientific, & technical services	11	1 299	486	109	17	66.1	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN PATRICIO COUNTY, TX							
54	**Professional, scientific, & technical services**	**46**	**20 087**	**8 592**	**2 044**	**260**	**32.3**	**2.8**
541	Professional, scientific, & technical services	46	20 087	8 592	2 044	260	32.3	2.8
5411	Legal services	16	2 798	1 093	253	42	27.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	926	367	85	25	74.3	25.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	926	367	85	25	74.3	25.7
5413	Architectural, engineering, & related services	8	13 696	6 574	1 590	167	28.8	–
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
	SAN SABA COUNTY, TX							
54	**Professional, scientific, & technical services**	**10**	**940**	**290**	**71**	**19**	**74.6**	**19.6**
541	Professional, scientific, & technical services	10	940	290	71	19	74.6	19.6
	SCHLEICHER COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SCURRY COUNTY, TX							
54	**Professional, scientific, & technical services**	**18**	**2 454**	**582**	**153**	**44**	**64.9**	**15.8**
541	Professional, scientific, & technical services	18	2 454	582	153	44	64.9	15.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 058	325	86	25	98.4	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 058	325	86	25	98.4	1.6
	SHACKELFORD COUNTY, TX							
54	**Professional, scientific, & technical services**	**9**	**1 449**	**240**	**56**	**17**	**100.0**	**–**
541	Professional, scientific, & technical services	9	1 449	240	56	17	100.0	–
	SHELBY COUNTY, TX							
54	**Professional, scientific, & technical services**	**24**	**10 275**	**1 985**	**453**	**132**	**56.4**	**2.8**
541	Professional, scientific, & technical services	24	10 275	1 985	453	132	56.4	2.8
5411	Legal services	14	8 494	1 530	323	77	55.4	.6
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
	SHERMAN COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SMITH COUNTY, TX							
54	**Professional, scientific, & technical services**	**392**	**283 998**	**93 042**	**20 413**	**2 464**	**28.9**	**5.8**
541	Professional, scientific, & technical services	392	283 998	93 042	20 413	2 464	28.9	5.8
5411	Legal services	148	69 699	35 081	7 437	744	30.8	4.8
54111	Offices of lawyers	141	63 310	32 402	6 883	661	33.6	5.3
541110	Offices of lawyers	141	63 310	32 402	6 883	661	33.6	5.3
5411101	Offices of lawyers (except legal aid societies)	141	63 310	32 402	6 883	661	33.6	5.3
54119	Other legal services	7	6 389	2 679	554	83	3.3	–
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	59	20 555	9 423	2 066	399	30.6	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	59	20 555	9 423	2 066	399	30.6	5.8
541211	Offices of certified public accountants	40	16 462	7 842	1 622	237	28.9	6.7
541213	Tax return preparation services	7	1 533	606	215	110	36.4	–
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	88	164 346	40 118	9 004	936	24.3	5.4
54133	Engineering services	48	137 917	30 861	7 312	660	19.3	4.4
541330	Engineering services	48	137 917	30 861	7 312	660	19.3	4.4
54136	Geophysical surveying & mapping services	5	D	D	D	a	D	D
541360	Geophysical surveying & mapping services	5	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	13	9 546	5 055	895	149	13.2	.4
541370	Surveying & mapping (except geophysical) services	13	9 546	5 055	895	149	13.2	.4
5414	Specialized design services	12	2 645	362	78	23	55.2	3.8
5416	Management, scientific, & technical consulting services	37	7 843	3 535	792	119	59.6	12.7
54161	Management consulting services	23	3 986	1 975	423	68	55.3	24.0
54169	Other scientific & technical consulting services	12	D	D	D	b	D	D
541690	Other scientific & technical consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	17	9 243	1 846	428	78	46.6	1.7
54189	Other services related to advertising	7	3 758	604	147	27	54.2	4.3
541890	Other services related to advertising	7	3 758	604	147	27	54.2	4.3
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	14	3 582	919	215	85	31.5	25.4
541921	Photographic studios, portrait	13	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOMERVELL COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**1 273**	**332**	**111**	**15**	**3.0**	**78.4**
541	Professional, scientific, & technical services	6	1 273	332	111	15	3.0	78.4
	STARR COUNTY, TX							
54	**Professional, scientific, & technical services**	**19**	**5 018**	**1 378**	**296**	**80**	**74.4**	**–**
541	Professional, scientific, & technical services	19	5 018	1 378	296	80	74.4	–
5411	Legal services	15	4 188	1 019	219	58	69.3	–
54111	Offices of lawyers	15	4 188	1 019	219	58	69.3	–
541110	Offices of lawyers	15	4 188	1 019	219	58	69.3	–
5411101	Offices of lawyers (except legal aid societies)	15	4 188	1 019	219	58	69.3	–
	STEPHENS COUNTY, TX							
54	**Professional, scientific, & technical services**	**18**	**7 545**	**668**	**146**	**36**	**92.9**	**7.1**
541	Professional, scientific, & technical services	18	7 545	668	146	36	92.9	7.1
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
	STERLING COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**312**	**88**	**30**	**6**	**70.8**	**17.6**
	STONEWALL COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SUTTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**862**	**179**	**42**	**11**	**58.2**	**41.8**
	SWISHER COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**1 167**	**616**	**152**	**24**	**30.9**	**–**
541	Professional, scientific, & technical services	4	1 167	616	152	24	30.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
	TARRANT COUNTY, TX							
54	**Professional, scientific, & technical services**	**2 965**	**1 912 715**	**734 644**	**159 135**	**19 656**	**25.2**	**9.4**
541	Professional, scientific, & technical services	2 965	1 912 715	734 644	159 135	19 656	25.2	9.4
5411	Legal services	812	452 236	170 587	36 259	3 845	28.8	6.2
54111	Offices of lawyers	780	436 821	164 145	34 822	3 665	29.7	6.0
541110	Offices of lawyers	780	436 821	164 145	34 822	3 665	29.7	6.0
5411101	Offices of lawyers (except legal aid societies)	780	436 821	164 145	34 822	3 665	29.7	6.0
54119	Other legal services	32	15 415	6 442	1 437	180	5.5	12.7
541191	Title abstract & settlement offices	26	14 288	6 057	1 336	166	3.6	10.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	514	174 716	71 784	16 356	2 966	37.6	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	514	174 716	71 784	16 356	2 966	37.6	7.8
541211	Offices of certified public accountants	305	121 190	47 557	10 168	1 450	39.3	6.5
541213	Tax return preparation services	53	12 590	4 997	1 552	844	29.9	1.5
541219	Other accounting services	143	D	D	D	f	D	D
5413	Architectural, engineering, & related services	438	409 294	177 207	35 672	3 883	23.6	7.2
54131	Architectural services	95	66 777	27 931	5 591	597	31.6	4.8
541310	Architectural services	95	66 777	27 931	5 591	597	31.6	4.8
54133	Engineering services	239	291 550	127 272	25 237	2 554	21.2	6.5
541330	Engineering services	239	291 550	127 272	25 237	2 554	21.2	6.5
54134	Drafting services	22	D	D	D	b	D	D
541340	Drafting services	22	D	D	D	b	D	D
54135	Building inspection services	8	D	D	D	a	D	D
541350	Building inspection services	8	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	42	17 046	8 096	1 695	299	20.7	4.5
541370	Surveying & mapping (except geophysical) services	42	17 046	8 096	1 695	299	20.7	4.5
54138	Testing laboratories	30	D	D	D	e	D	D
541380	Testing laboratories	30	D	D	D	e	D	D
5414	Specialized design services	109	37 723	7 679	1 576	299	46.6	11.9
54141	Interior design services	49	D	D	D	c	D	D
541410	Interior design services	49	D	D	D	c	D	D
54143	Graphic design services	53	D	D	D	c	D	D
541430	Graphic design services	53	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists)	44	D	D	D	c	D	D
5414302	Commercial art	9	2 951	505	122	31	36.2	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TARRANT COUNTY, TX—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	371	323 329	110 348	27 621	2 449	16.2	5.0
54151	Computer systems design & related services	371	323 329	110 348	27 621	2 449	16.2	5.0
541511	Custom computer programming services	165	D	D	D	f	D	D
541512	Computer systems design services	144	D	D	D	f	D	D
5415121	Computer systems integrators	50	59 750	20 226	4 464	549	15.6	7.4
5415122	Computer systems consultants (except systems integrators)	94	D	D	D	e	D	D
541513	Computer facilities management services	16	D	D	D	f	D	D
541519	Other computer related services	46	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	387	228 991	96 744	20 204	2 379	24.7	20.0
54161	Management consulting services	285	191 891	82 131	17 098	1 969	21.3	19.9
541611	Administrative management & general management consulting service	130	D	D	D	f	D	D
541612	Human resources & executive search consulting services	67	D	D	D	f	D	D
5416122	Executive placement services	28	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	35	D	D	D	e	D	D
541613	Marketing consulting services	54	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	20	D	D	D	e	D	D
541618	Other management consulting services	14	8 744	3 531	825	103	6.0	10.5
54162	Environmental consulting services	29	D	D	D	c	D	D
541620	Environmental consulting services	29	D	D	D	c	D	D
54169	Other scientific & technical consulting services	73	D	D	D	e	D	D
541690	Other scientific & technical consulting services	73	D	D	D	e	D	D
5417	Scientific research & development services	19	D	D	D	b	D	D
5418	Advertising & related services	176	197 946	56 821	11 315	1 678	23.2	3.6
54181	Advertising agencies	55	D	D	D	e	D	D
541810	Advertising agencies	55	D	D	D	e	D	D
54182	Public relations agencies	19	D	D	D	b	D	D
541820	Public relations agencies	19	D	D	D	b	D	D
54185	Display advertising	17	D	D	D	e	D	D
541850	Display advertising	17	D	D	D	e	D	D
5418502	Outdoor advertising services	14	D	D	D	e	D	D
54186	Direct mail advertising	23	D	D	D	f	D	D
541860	Direct mail advertising	23	D	D	D	f	D	D
54189	Other services related to advertising	41	D	D	D	c	D	D
541890	Other services related to advertising	41	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	26	D	D	D	c	D	D
5418903	Sign painting & lettering shop	10	D	D	D	b	D	D
5418909	All other advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	139	D	D	D	g	D	D
54191	Marketing research & public opinion polling	23	46 693	32 198	7 667	1 496	9.2	64.0
541910	Marketing research & public opinion polling	23	46 693	32 198	7 667	1 496	9.2	64.0
54192	Photographic services	96	27 115	7 550	1 563	473	29.1	10.9
541921	Photographic studios, portrait	81	D	D	D	e	D	D
541922	Commercial photography	15	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	18	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	18	D	D	D	c	D	D
	TAYLOR COUNTY, TX							
54	**Professional, scientific, & technical services**	**229**	**93 193**	**30 389**	**6 658**	**1 123**	**39.3**	**7.5**
541	Professional, scientific, & technical services	229	93 193	30 389	6 658	1 123	39.3	7.5
5411	Legal services	76	26 711	7 347	1 602	261	49.2	3.6
54111	Offices of lawyers	71	24 835	6 741	1 470	240	50.2	3.9
541110	Offices of lawyers	71	24 835	6 741	1 470	240	50.2	3.9
5411101	Offices of lawyers (except legal aid societies)	71	24 835	6 741	1 470	240	50.2	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	17 430	6 917	1 677	332	35.5	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	17 430	6 917	1 677	332	35.5	6.5
541211	Offices of certified public accountants	34	13 702	5 238	1 284	189	34.5	6.9
541213	Tax return preparation services	5	1 035	467	150	78	46.0	3.0
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	34	22 585	9 728	1 908	246	26.8	12.3
54133	Engineering services	20	18 063	8 369	1 624	185	22.9	15.0
541330	Engineering services	20	18 063	8 369	1 624	185	22.9	15.0
5414	Specialized design services	10	3 519	599	99	29	61.2	25.7
54143	Graphic design services	5	2 613	531	88	22	71.6	28.4
541430	Graphic design services	5	2 613	531	88	22	71.6	28.4
5415	Computer systems design & related services	7	5 087	923	226	30	42.8	7.9
54151	Computer systems design & related services	7	5 087	923	226	30	42.8	7.9
5416	Management, scientific, & technical consulting services	26	7 104	2 084	426	101	76.6	11.6
54169	Other scientific & technical consulting services	8	3 618	781	183	54	89.1	10.9
541690	Other scientific & technical consulting services	8	3 618	781	183	54	89.1	10.9
5418	Advertising & related services	10	7 927	1 482	299	67	8.8	–
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	TERRELL COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**201**	**25**	**9**	**3**	**54.2**	**45.8**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TERRY COUNTY, TX							
54	**Professional, scientific, & technical services**	**15**	**2 470**	**855**	**212**	**43**	**70.9**	**4.4**
541	Professional, scientific, & technical services	15	2 470	855	212	43	70.9	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	934	308	98	23	59.6	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	934	308	98	23	59.6	7.5
	THROCKMORTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**196**	**52**	**9**	**7**	**100.0**	**–**
	TITUS COUNTY, TX							
54	**Professional, scientific, & technical services**	**33**	**7 050**	**2 597**	**627**	**132**	**38.6**	**5.7**
541	Professional, scientific, & technical services	33	7 050	2 597	627	132	38.6	5.7
5411	Legal services	14	3 042	913	214	43	41.8	11.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 698	1 283	323	71	30.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 698	1 283	323	71	30.3	–
	TOM GREEN COUNTY, TX							
54	**Professional, scientific, & technical services**	**154**	**60 190**	**17 186**	**4 247**	**767**	**38.4**	**4.9**
541	Professional, scientific, & technical services	154	60 190	17 186	4 247	767	38.4	4.9
5411	Legal services	48	19 783	5 169	1 321	205	29.1	6.7
54111	Offices of lawyers	46	D	D	D	c	D	D
541110	Offices of lawyers	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	11 031	3 419	887	221	44.9	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	11 031	3 419	887	221	44.9	4.3
541211	Offices of certified public accountants	30	9 953	2 978	757	139	44.7	4.0
5413	Architectural, engineering, & related services	25	11 176	3 681	871	147	46.9	.7
5415	Computer systems design & related services	7	6 551	1 950	414	56	5.1	8.6
54151	Computer systems design & related services	7	6 551	1 950	414	56	5.1	8.6
541512	Computer systems design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	5 671	1 224	311	41	66.4	1.0
54161	Management consulting services	9	4 842	1 002	260	32	60.7	1.1
5418	Advertising & related services	6	3 187	1 002	287	43	89.5	–
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
	TRAVIS COUNTY, TX							
54	**Professional, scientific, & technical services**	**3 128**	**3 169 082**	**1 299 338**	**281 190**	**27 621**	**19.9**	**8.9**
541	Professional, scientific, & technical services	3 128	3 169 082	1 299 338	281 190	27 621	19.9	8.9
5411	Legal services	844	750 683	300 078	59 178	5 856	18.4	8.8
54111	Offices of lawyers	817	685 677	287 817	56 308	5 485	19.4	7.9
541110	Offices of lawyers	817	685 677	287 817	56 308	5 485	19.4	7.9
5411101	Offices of lawyers (except legal aid societies)	817	685 677	287 817	56 308	5 485	19.4	7.9
54119	Other legal services	27	65 006	12 261	2 870	371	8.1	17.9
541191	Title abstract & settlement offices	19	D	D	D	e	D	D
541199	All other legal services	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	341	105 788	41 575	9 185	1 638	39.1	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	341	105 788	41 575	9 185	1 638	39.1	8.9
541211	Offices of certified public accountants	227	79 897	31 873	6 921	956	42.5	9.0
541213	Tax return preparation services	35	6 362	2 160	685	412	39.1	.8
541219	Other accounting services	70	13 786	4 363	900	192	34.7	5.0
5413	Architectural, engineering, & related services	608	718 755	305 666	69 430	7 121	22.8	4.5
54131	Architectural services	146	97 181	37 177	7 133	962	36.8	4.4
541310	Architectural services	146	97 181	37 177	7 133	962	36.8	4.4
54133	Engineering services	365	554 849	237 041	55 086	5 042	21.0	4.6
541330	Engineering services	365	554 849	237 041	55 086	5 042	21.0	4.6
54135	Building inspection services	15	D	D	D	b	D	D
541350	Building inspection services	15	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	49	23 564	13 404	3 022	480	16.8	.7
541370	Surveying & mapping (except geophysical) services	49	23 564	13 404	3 022	480	16.8	.7
54138	Testing laboratories	25	39 257	16 279	3 821	576	14.9	4.7
541380	Testing laboratories	25	39 257	16 279	3 821	576	14.9	4.7
5414	Specialized design services	109	65 928	17 634	3 730	502	28.8	12.9
54141	Interior design services	38	21 923	2 781	613	143	47.9	24.4
541410	Interior design services	38	21 923	2 781	613	143	47.9	24.4
54142	Industrial design services	11	D	D	D	c	D	D
541420	Industrial design services	11	D	D	D	c	D	D
54143	Graphic design services	58	21 279	7 248	1 166	215	29.1	6.6
541430	Graphic design services	58	21 279	7 248	1 166	215	29.1	6.6
5414301	Graphic design services (except commercial art & medical artists)	52	D	D	D	c	D	D
5414302	Commercial art	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TRAVIS COUNTY, TX—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	464	774 328	309 397	66 953	5 747	16.1	13.3
54151	Computer systems design & related services	464	774 328	309 397	66 953	5 747	16.1	13.3
541511	Custom computer programming services	226	328 656	168 962	35 120	2 765	24.1	14.3
541512	Computer systems design services	188	D	D	D	h	D	D
5415121	Computer systems integrators	64	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	124	D	D	D	f	D	D
541519	Other computer related services	46	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	398	314 901	128 081	26 281	2 438	23.5	12.0
54161	Management consulting services	274	229 673	95 226	19 209	1 776	22.1	10.0
541611	Administrative management & general management consulting service	140	132 729	52 368	10 082	882	21.4	12.9
541612	Human resources & executive search consulting services	54	45 449	25 754	5 128	486	27.3	4.3
5416122	Executive placement services	26	26 594	16 227	3 108	322	23.4	6.8
5416123	Human resources & personnel management consulting	25	D	D	D	b	D	D
541613	Marketing consulting services	53	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	14	D	D	D	c	D	D
541618	Other management consulting services	13	8 557	2 950	734	81	9.7	36.1
54162	Environmental consulting services	47	37 117	16 412	3 608	373	33.9	7.7
541620	Environmental consulting services	47	37 117	16 412	3 608	373	33.9	7.7
54169	Other scientific & technical consulting services	77	48 111	16 443	3 464	289	22.0	24.9
541690	Other scientific & technical consulting services	77	48 111	16 443	3 464	289	22.0	24.9
5417	Scientific research & development services	59	200 317	107 585	26 986	1 660	6.9	5.7
54171	R&D in the physical, engineering, & life sciences	49	190 698	104 875	26 395	1 570	6.3	6.0
541710	R&D in the physical, engineering, & life sciences	49	190 698	104 875	26 395	1 570	6.3	6.0
5417101	R&D in the physical & engineering sciences	30	D	D	D	f	D	D
5417102	Research & development in the life sciences	19	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	10	9 619	2 710	591	90	20.6	.1
541720	R&D in the social sciences & humanities	10	9 619	2 710	591	90	20.6	.1
5418	Advertising & related services	199	175 225	70 242	15 363	1 748	22.5	6.8
54181	Advertising agencies	70	79 473	41 060	9 025	968	9.4	4.3
541810	Advertising agencies	70	79 473	41 060	9 025	968	9.4	4.3
54182	Public relations agencies	61	D	D	D	e	D	D
541820	Public relations agencies	61	D	D	D	e	D	D
54185	Display advertising	8	D	D	D	b	D	D
541850	Display advertising	8	D	D	D	b	D	D
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54186	Direct mail advertising	14	17 335	6 514	1 172	206	48.5	–
541860	Direct mail advertising	14	17 335	6 514	1 172	206	48.5	–
54189	Other services related to advertising	37	D	D	D	c	D	D
541890	Other services related to advertising	37	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	18	D	D	D	c	D	D
5418903	Sign painting & lettering shop	14	4 141	1 028	112	50	81.5	1.1
5419	Other professional, scientific, & technical services	106	63 157	19 080	4 084	911	24.6	4.4
54191	Marketing research & public opinion polling	30	D	D	D	f	D	D
541910	Marketing research & public opinion polling	30	D	D	D	f	D	D
54192	Photographic services	61	13 810	3 387	967	212	54.0	6.2
541921	Photographic studios, portrait	40	9 773	2 103	656	164	48.2	8.3
541922	Commercial photography	21	4 037	1 284	311	48	68.1	1.1
54193	Translation & interpretation services	5	D	D	D	b	D	D
541930	Translation & interpretation services	5	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	10	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	10	D	D	D	b	D	D
	TRINITY COUNTY, TX							
54	**Professional, scientific, & technical services**	**9**	**3 387**	**898**	**217**	**49**	**53.5**	**39.1**
541	Professional, scientific, & technical services	9	3 387	898	217	49	53.5	39.1
	TYLER COUNTY, TX							
54	**Professional, scientific, & technical services**	**17**	**3 757**	**902**	**296**	**41**	**90.3**	**.7**
541	Professional, scientific, & technical services	17	3 757	902	296	41	90.3	.7
5411	Legal services	10	2 823	544	161	19	93.7	–
	UPSHUR COUNTY, TX							
54	**Professional, scientific, & technical services**	**20**	**9 383**	**3 088**	**678**	**118**	**91.3**	**2.0**
541	Professional, scientific, & technical services	20	9 383	3 088	678	118	91.3	2.0
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
	UPTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	UVALDE COUNTY, TX							
54	**Professional, scientific, & technical services**	**31**	**6 103**	**1 666**	**355**	**70**	**39.6**	**14.4**
541	Professional, scientific, & technical services	31	6 103	1 666	355	70	39.6	14.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 295	596	133	24	41.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 295	596	133	24	41.5	–
	VAL VERDE COUNTY, TX							
54	**Professional, scientific, & technical services**	**39**	**8 260**	**2 263**	**471**	**122**	**51.9**	**4.1**
541	Professional, scientific, & technical services	39	8 260	2 263	471	122	51.9	4.1
5411	Legal services	15	3 353	943	168	46	22.8	4.1
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 668	450	118	35	90.0	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 668	450	118	35	90.0	10.0
	VAN ZANDT COUNTY, TX							
54	**Professional, scientific, & technical services**	**37**	**10 504**	**3 046**	**717**	**120**	**66.4**	**16.5**
541	Professional, scientific, & technical services	37	10 504	3 046	717	120	66.4	16.5
5411	Legal services	10	2 783	843	182	37	62.6	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	983	286	71	26	85.2	14.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	983	286	71	26	85.2	14.8
5413	Architectural, engineering, & related services	8	4 476	1 157	310	39	69.9	30.1
	VICTORIA COUNTY, TX							
54	**Professional, scientific, & technical services**	**141**	**59 486**	**21 110**	**4 490**	**712**	**39.7**	**8.3**
541	Professional, scientific, & technical services	141	59 486	21 110	4 490	712	39.7	8.3
5411	Legal services	47	20 021	6 187	1 349	204	41.9	3.9
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	7 965	2 358	608	112	23.8	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	7 965	2 358	608	112	23.8	.4
541211	Offices of certified public accountants	14	7 199	2 064	520	83	15.7	.5
5413	Architectural, engineering, & related services	35	19 756	9 013	1 873	258	52.8	5.0
54133	Engineering services	17	10 495	6 189	1 245	152	36.0	6.0
541330	Engineering services	17	10 495	6 189	1 245	152	36.0	6.0
5416	Management, scientific, & technical consulting services	15	4 337	1 732	352	51	24.7	1.3
54161	Management consulting services	11	3 976	1 653	318	39	23.0	–
5418	Advertising & related services	7	3 991	1 057	150	37	15.6	65.8
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	WALKER COUNTY, TX							
54	**Professional, scientific, & technical services**	**54**	**33 358**	**4 936**	**1 008**	**208**	**28.3**	**3.3**
541	Professional, scientific, & technical services	54	33 358	4 936	1 008	208	28.3	3.3
5411	Legal services	15	3 996	951	210	43	49.4	4.3
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 309	449	87	25	54.5	45.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 309	449	87	25	54.5	45.5
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
54136	Geophysical surveying & mapping services	1	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	1	D	D	D	b	D	D
5418	Advertising & related services	6	3 540	518	196	28	79.2	–
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	WALLER COUNTY, TX							
54	**Professional, scientific, & technical services**	**22**	**3 123**	**898**	**210**	**45**	**81.4**	**5.5**
541	Professional, scientific, & technical services	22	3 123	898	210	45	81.4	5.5
	WARD COUNTY, TX							
54	**Professional, scientific, & technical services**	**16**	**3 451**	**1 154**	**269**	**69**	**83.6**	**3.7**
541	Professional, scientific, & technical services	16	3 451	1 154	269	69	83.6	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 103	270	82	21	92.7	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 103	270	82	21	92.7	7.3

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**41**	**12 481**	**4 954**	**1 055**	**176**	**48.6**	**11.4**
541	Professional, scientific, & technical services	41	12 481	4 954	1 055	176	48.6	11.4
5411	Legal services	13	3 191	1 119	235	44	36.3	14.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 890	1 029	255	42	18.0	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 890	1 029	255	42	18.0	6.5
5413	Architectural, engineering, & related services	11	5 021	2 452	483	75	71.3	4.3
	WEBB COUNTY, TX							
54	**Professional, scientific, & technical services**	**210**	**69 593**	**23 103**	**5 270**	**1 029**	**44.7**	**12.1**
541	Professional, scientific, & technical services	210	69 593	23 103	5 270	1 029	44.7	12.1
5411	Legal services	86	24 027	6 946	1 501	311	44.8	14.8
54111	Offices of lawyers	79	19 836	4 947	1 067	216	53.5	17.0
541110	Offices of lawyers	79	19 836	4 947	1 067	216	53.5	17.0
5411101	Offices of lawyers (except legal aid societies)	79	19 836	4 947	1 067	216	53.5	17.0
54119	Other legal services	7	4 191	1 999	434	95	3.7	4.7
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	50	12 716	5 642	1 276	278	45.5	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	50	12 716	5 642	1 276	278	45.5	7.9
541211	Offices of certified public accountants	27	10 326	5 073	1 091	177	45.4	5.0
541219	Other accounting services	17	1 590	399	106	56	57.9	27.2
5413	Architectural, engineering, & related services	31	14 334	5 215	1 215	175	53.6	4.8
54133	Engineering services	19	8 689	3 427	804	109	52.9	7.9
541330	Engineering services	19	8 689	3 427	804	109	52.9	7.9
5414	Specialized design services	7	3 328	522	48	13	68.8	31.2
54143	Graphic design services	3	1 437	449	26	5	27.8	72.2
541430	Graphic design services	3	1 437	449	26	5	27.8	72.2
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	13	6 803	3 165	872	156	6.4	1.2
54161	Management consulting services	9	6 389	2 928	819	153	.3	1.2
5418	Advertising & related services	6	2 085	353	89	16	–	55.5
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	WHARTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**47**	**12 411**	**4 004**	**1 012**	**169**	**32.6**	**7.5**
541	Professional, scientific, & technical services	47	12 411	4 004	1 012	169	32.6	7.5
5411	Legal services	16	4 892	1 540	362	60	15.3	9.4
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 758	964	319	58	80.3	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 758	964	319	58	80.3	5.2
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	WHEELER COUNTY, TX							
54	**Professional, scientific, & technical services**	**10**	**1 455**	**374**	**76**	**18**	**84.3**	**–**
541	Professional, scientific, & technical services	10	1 455	374	76	18	84.3	–
	WICHITA COUNTY, TX							
54	**Professional, scientific, & technical services**	**212**	**87 570**	**32 751**	**6 411**	**1 071**	**32.2**	**12.8**
541	Professional, scientific, & technical services	212	87 570	32 751	6 411	1 071	32.2	12.8
5411	Legal services	72	D	D	D	e	D	D
54111	Offices of lawyers	71	D	D	D	c	D	D
541110	Offices of lawyers	71	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	71	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	63	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	63	D	D	D	e	D	D
541211	Offices of certified public accountants	36	D	D	D	c	D	D
541213	Tax return preparation services	8	970	300	129	87	36.1	1.6
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	D	D	D	c	D	D
54131	Architectural services	8	6 093	2 870	422	74	31.8	–
541310	Architectural services	8	6 093	2 870	422	74	31.8	–
5414	Specialized design services	7	2 655	588	138	21	87.0	–
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	5	4 043	2 742	697	116	10.1	–
54151	Computer systems design & related services	5	4 043	2 742	697	116	10.1	–
5416	Management, scientific, & technical consulting services	16	12 131	2 269	496	44	9.1	8.8
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	13	3 786	936	229	46	20.8	2.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WILBARGER COUNTY, TX							
54	**Professional, scientific, & technical services**	**15**	**2 977**	**764**	**188**	**46**	**77.7**	**7.3**
541	Professional, scientific, & technical services	15	2 977	764	188	46	77.7	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 496	443	123	28	77.9	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 496	443	123	28	77.9	6.8
	WILLACY COUNTY, TX							
54	**Professional, scientific, & technical services**	**10**	**1 293**	**379**	**79**	**25**	**48.6**	**9.0**
541	Professional, scientific, & technical services	10	1 293	379	79	25	48.6	9.0
	WILLIAMSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**355**	**233 430**	**73 555**	**15 477**	**1 874**	**75.3**	**4.1**
541	Professional, scientific, & technical services	355	233 430	73 555	15 477	1 874	75.3	4.1
5411	Legal services	61	16 118	6 208	1 317	184	25.6	4.2
54111	Offices of lawyers	51	11 869	4 625	933	124	34.7	5.7
541110	Offices of lawyers	51	11 869	4 625	933	124	34.7	5.7
5411101	Offices of lawyers (except legal aid societies)	51	11 869	4 625	933	124	34.7	5.7
54119	Other legal services	10	4 249	1 583	384	60	.2	–
541191	Title abstract & settlement offices	10	4 249	1 583	384	60	.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	52	7 830	3 139	720	181	83.2	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	52	7 830	3 139	720	181	83.2	5.9
541211	Offices of certified public accountants	34	5 749	2 376	515	96	83.1	5.2
541219	Other accounting services	14	1 687	694	182	73	79.4	9.7
5413	Architectural, engineering, & related services	78	30 872	12 674	2 813	376	44.8	7.3
54133	Engineering services	50	17 589	7 811	1 717	206	54.9	9.0
541330	Engineering services	50	17 589	7 811	1 717	206	54.9	9.0
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
5414	Specialized design services	14	3 919	634	143	38	75.9	8.1
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	72	152 995	42 427	7 967	835	89.9	2.5
54151	Computer systems design & related services	72	152 995	42 427	7 967	835	89.9	2.5
541511	Custom computer programming services	30	D	D	D	c	D	D
541512	Computer systems design services	31	D	D	D	f	D	D
5415121	Computer systems integrators	10	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	21	D	D	D	b	D	D
541519	Other computer related services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	46	14 261	6 073	1 987	120	52.1	9.7
54161	Management consulting services	33	11 516	4 972	1 831	92	46.1	11.7
541611	Administrative management & general management consulting service	17	7 893	3 843	1 714	74	38.7	2.2
5418	Advertising & related services	10	D	D	D	b	D	D
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	WILSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**20**	**2 097**	**433**	**97**	**43**	**89.7**	**2.1**
541	Professional, scientific, & technical services	20	2 097	433	97	43	89.7	2.1
	WINKLER COUNTY, TX							
54	**Professional, scientific, & technical services**	**8**	**4 051**	**410**	**102**	**19**	**79.9**	**8.8**
541	Professional, scientific, & technical services	8	4 051	410	102	19	79.9	8.8
5411	Legal services	6	D	D	D	a	D	D
54111	Offices of lawyers	5	3 922	374	95	16	80.6	7.7
541110	Offices of lawyers	5	3 922	374	95	16	80.6	7.7
5411101	Offices of lawyers (except legal aid societies)	5	3 922	374	95	16	80.6	7.7
	WISE COUNTY, TX							
54	**Professional, scientific, & technical services**	**36**	**8 775**	**2 733**	**504**	**130**	**48.9**	**3.3**
541	Professional, scientific, & technical services	36	8 775	2 733	504	130	48.9	3.3
5411	Legal services	10	3 754	1 008	222	46	46.9	4.3
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	1 546	806	117	22	D	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WOOD COUNTY, TX							
54	**Professional, scientific, & technical services**	**40**	**7 066**	**1 986**	**429**	**113**	**50.9**	**7.8**
541	Professional, scientific, & technical services	40	7 066	1 986	429	113	50.9	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 044	252	68	23	68.2	31.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 044	252	68	23	68.2	31.8
5413	Architectural, engineering, & related services	7	3 031	809	150	44	49.6	–
	YOAKUM COUNTY, TX							
54	**Professional, scientific, & technical services**	**8**	**955**	**345**	**70**	**18**	**69.9**	**–**
541	Professional, scientific, & technical services	8	955	345	70	18	69.9	–
	YOUNG COUNTY, TX							
54	**Professional, scientific, & technical services**	**30**	**6 248**	**2 329**	**506**	**87**	**36.3**	**31.4**
541	Professional, scientific, & technical services	30	6 248	2 329	506	87	36.3	31.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 018	1 402	300	47	15.0	49.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 018	1 402	300	47	15.0	49.4
	ZAPATA COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**492**	**118**	**31**	**9**	**67.5**	**32.5**
	ZAVALA COUNTY, TX							
54	**Professional, scientific, & technical services**	**7**	**1 427**	**210**	**49**	**19**	**100.0**	**–**
541	Professional, scientific, & technical services	7	1 427	210	49	19	100.0	–

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ABERNATHY, TX *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	ABERNATHY, TX (HALE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	ABILENE, TX *							
54	**Professional, scientific, & technical services**	**223**	**92 732**	**30 243**	**6 624**	**1 116**	**39.0**	**7.6**
541	Professional, scientific, & technical services	223	92 732	30 243	6 624	1 116	39.0	7.6
5411	Legal services	76	26 711	7 347	1 602	261	49.2	3.6
54111	Offices of lawyers	71	24 835	6 741	1 470	240	50.2	3.9
541110	Offices of lawyers	71	24 835	6 741	1 470	240	50.2	3.9
5411101	Offices of lawyers (except legal aid societies)	71	24 835	6 741	1 470	240	50.2	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	D	D	D	e	D	D
541211	Offices of certified public accountants	31	D	D	D	c	D	D
541213	Tax return preparation services	5	1 035	467	150	78	46.0	3.0
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	D	D	D	c	D	D
54133	Engineering services	19	D	D	D	c	D	D
541330	Engineering services	19	D	D	D	c	D	D
5414	Specialized design services	9	D	D	D	b	D	D
54143	Graphic design services	5	2 613	531	88	22	71.6	28.4
541430	Graphic design services	5	2 613	531	88	22	71.6	28.4
5415	Computer systems design & related services	7	5 087	923	226	30	42.8	7.9
54151	Computer systems design & related services	7	5 087	923	226	30	42.8	7.9
5416	Management, scientific, & technical consulting services	26	7 104	2 084	426	101	76.6	11.6
54169	Other scientific & technical consulting services	8	3 618	781	183	54	89.1	10.9
541690	Other scientific & technical consulting services	8	3 618	781	183	54	89.1	10.9
5418	Advertising & related services	10	7 927	1 482	299	67	8.8	–
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
	ABILENE, TX (TAYLOR COUNTY PART) *							
54	**Professional, scientific, & technical services**	**223**	**92 732**	**30 243**	**6 624**	**1 116**	**39.0**	**7.6**
541	Professional, scientific, & technical services	223	92 732	30 243	6 624	1 116	39.0	7.6
5411	Legal services	76	26 711	7 347	1 602	261	49.2	3.6
54111	Offices of lawyers	71	24 835	6 741	1 470	240	50.2	3.9
541110	Offices of lawyers	71	24 835	6 741	1 470	240	50.2	3.9
5411101	Offices of lawyers (except legal aid societies)	71	24 835	6 741	1 470	240	50.2	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	D	D	D	e	D	D
541211	Offices of certified public accountants	31	D	D	D	c	D	D
541213	Tax return preparation services	5	1 035	467	150	78	46.0	3.0
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	D	D	D	c	D	D
54133	Engineering services	19	D	D	D	c	D	D
541330	Engineering services	19	D	D	D	c	D	D
5414	Specialized design services	9	D	D	D	b	D	D
54143	Graphic design services	5	2 613	531	88	22	71.6	28.4
541430	Graphic design services	5	2 613	531	88	22	71.6	28.4
5415	Computer systems design & related services	7	5 087	923	226	30	42.8	7.9
54151	Computer systems design & related services	7	5 087	923	226	30	42.8	7.9
5416	Management, scientific, & technical consulting services	26	7 104	2 084	426	101	76.6	11.6
54169	Other scientific & technical consulting services	8	3 618	781	183	54	89.1	10.9
541690	Other scientific & technical consulting services	8	3 618	781	183	54	89.1	10.9
5418	Advertising & related services	10	7 927	1 482	299	67	8.8	–
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADDISON, TX							
54	**Professional, scientific, & technical services**	**249**	**312 274**	**140 744**	**30 036**	**2 465**	**18.6**	**20.7**
541	Professional, scientific, & technical services	249	312 274	140 744	30 036	2 465	18.6	20.7
5411	Legal services	43	23 515	9 678	1 797	163	30.8	25.0
54111	Offices of lawyers	41	D	D	D	c	D	D
541110	Offices of lawyers	41	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	41	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	9 483	4 800	830	116	46.5	16.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	9 483	4 800	830	116	46.5	16.2
541211	Offices of certified public accountants	21	5 965	2 586	563	62	54.4	12.1
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	30	41 555	14 024	3 032	291	52.9	1.0
54131	Architectural services	15	19 991	7 555	1 558	165	12.5	–
541310	Architectural services	15	19 991	7 555	1 558	165	12.5	–
54133	Engineering services	10	10 096	2 030	495	47	97.3	1.6
541330	Engineering services	10	10 096	2 030	495	47	97.3	1.6
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5414	Specialized design services	10	5 582	1 751	363	37	25.7	–
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	5	3 015	1 056	195	19	27.7	–
5415	Computer systems design & related services	43	134 642	66 894	15 176	1 010	5.5	35.8
54151	Computer systems design & related services	43	134 642	66 894	15 176	1 010	5.5	35.8
541511	Custom computer programming services	21	87 678	52 876	12 214	807	1.6	25.5
541512	Computer systems design services	18	D	D	D	c	D	D
5415121	Computer systems integrators	10	18 034	6 735	1 529	91	16.8	16.7
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	b	D	D
541519	Other computer related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	57	61 870	29 253	5 740	468	22.3	6.8
54161	Management consulting services	45	33 557	13 941	2 855	239	37.4	12.3
541611	Administrative management & general management consulting service	15	13 768	5 479	1 283	100	38.8	1.1
541612	Human resources & executive search consulting services	18	9 803	5 463	1 086	93	48.4	21.1
5416122	Executive placement services	14	8 431	4 784	970	83	42.2	22.4
541613	Marketing consulting services	7	6 163	1 139	236	34	33.6	30.9
54169	Other scientific & technical consulting services	11	D	D	D	c	D	D
541690	Other scientific & technical consulting services	11	D	D	D	c	D	D
5418	Advertising & related services	25	25 200	11 193	2 395	207	6.3	1.7
54181	Advertising agencies	13	17 556	8 481	1 865	159	2.3	2.4
541810	Advertising agencies	13	17 556	8 481	1 865	159	2.3	2.4
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	c	D	D
	ALAMO, TX							
54	**Professional, scientific, & technical services**	**7**	**1 026**	**433**	**69**	**10**	**31.9**	**20.5**
541	Professional, scientific, & technical services	7	1 026	433	69	10	31.9	20.5
	ALAMO HEIGHTS, TX							
54	**Professional, scientific, & technical services**	**45**	**17 248**	**7 617**	**1 419**	**165**	**42.6**	**3.2**
541	Professional, scientific, & technical services	45	17 248	7 617	1 419	165	42.6	3.2
5413	Architectural, engineering, & related services	16	8 810	3 874	676	87	32.7	.9
54131	Architectural services	10	7 107	3 173	555	72	18.5	1.2
541310	Architectural services	10	7 107	3 173	555	72	18.5	1.2
	ALICE, TX							
54	**Professional, scientific, & technical services**	**41**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	41	D	D	D	e	D	D
5411	Legal services	23	D	D	D	c	D	D
54111	Offices of lawyers	21	D	D	D	c	D	D
541110	Offices of lawyers	21	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	9 855	4 666	1 220	125	–	89.6
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALLEN, TX							
54	**Professional, scientific, & technical services**	**70**	**20 015**	**8 187**	**1 286**	**182**	**41.6**	**1.9**
541	Professional, scientific, & technical services	70	20 015	8 187	1 286	182	41.6	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 820	506	108	27	97.6	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 820	506	108	27	97.6	2.4
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5415	Computer systems design & related services	29	11 391	5 463	722	83	18.2	1.6
54151	Computer systems design & related services	29	11 391	5 463	722	83	18.2	1.6
541512	Computer systems design services	15	9 063	4 036	500	62	14.2	.8
5418	Advertising & related services	3	D	D	D	a	D	D
	ALPINE, TX							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
	ALTON, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	ALVARADO, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	ALVIN, TX							
54	**Professional, scientific, & technical services**	**33**	**11 166**	**3 945**	**948**	**142**	**46.6**	**9.2**
541	Professional, scientific, & technical services	33	11 166	3 945	948	142	46.6	9.2
5411	Legal services	16	6 718	2 123	484	56	41.2	9.6
54111	Offices of lawyers	16	6 718	2 123	484	56	41.2	9.6
541110	Offices of lawyers	16	6 718	2 123	484	56	41.2	9.6
5411101	Offices of lawyers (except legal aid societies)	16	6 718	2 123	484	56	41.2	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 233	450	132	28	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 233	450	132	28	100.0	–
5413	Architectural, engineering, & related services	7	2 907	1 283	308	53	33.3	11.5
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
	AMARILLO, TX *							
54	**Professional, scientific, & technical services**	**344**	**194 489**	**83 629**	**19 829**	**2 794**	**23.5**	**4.9**
541	Professional, scientific, & technical services	344	194 489	83 629	19 829	2 794	23.5	4.9
5411	Legal services	121	68 204	26 702	5 584	627	20.7	7.0
54111	Offices of lawyers	121	68 204	26 702	5 584	627	20.7	7.0
541110	Offices of lawyers	121	68 204	26 702	5 584	627	20.7	7.0
5411101	Offices of lawyers (except legal aid societies)	121	68 204	26 702	5 584	627	20.7	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	92	27 722	15 394	3 666	1 113	34.1	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	92	27 722	15 394	3 666	1 113	34.1	7.2
541211	Offices of certified public accountants	56	17 640	8 328	1 855	278	42.0	4.4
541213	Tax return preparation services	14	1 185	461	163	92	63.5	36.5
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	46	42 528	14 652	3 187	314	18.4	.9
54131	Architectural services	11	4 771	1 384	301	39	46.2	1.2
541310	Architectural services	11	4 771	1 384	301	39	46.2	1.2
54133	Engineering services	18	34 334	11 833	2 546	212	12.5	.4
541330	Engineering services	18	34 334	11 833	2 546	212	12.5	.4
54137	Surveying & mapping (except geophysical) services	7	2 276	1 070	251	45	31.9	–
541370	Surveying & mapping (except geophysical) services	7	2 276	1 070	251	45	31.9	–
5414	Specialized design services	12	3 823	562	132	43	38.9	–
54141	Interior design services	7	2 938	341	89	26	20.5	–
541410	Interior design services	7	2 938	341	89	26	20.5	–
5415	Computer systems design & related services	15	13 092	4 665	800	97	49.6	4.7
54151	Computer systems design & related services	15	13 092	4 665	800	97	49.6	4.7
5416	Management, scientific, & technical consulting services	22	3 414	1 399	339	54	46.0	43.8
5417	Scientific research & development services	4	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	e	D	D
5418	Advertising & related services	18	7 695	2 140	535	89	53.7	2.1
5419	Other professional, scientific, & technical services	14	D	D	D	c	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AMARILLO, TX (POTTER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**269**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	269	D	D	D	h	D	D
5411	Legal services	111	D	D	D	f	D	D
54111	Offices of lawyers	111	D	D	D	f	D	D
541110	Offices of lawyers	111	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	111	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	70	24 248	13 980	3 340	1 053	30.4	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	70	24 248	13 980	3 340	1 053	30.4	7.5
541211	Offices of certified public accountants	43	D	D	D	c	D	D
541213	Tax return preparation services	10	D	D	D	b	D	D
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	34	D	D	D	e	D	D
54131	Architectural services	9	D	D	D	b	D	D
541310	Architectural services	9	D	D	D	b	D	D
54133	Engineering services	12	32 958	11 235	2 440	186	9.3	–
541330	Engineering services	12	32 958	11 235	2 440	186	9.3	–
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5414	Specialized design services	10	D	D	D	b	D	D
5415	Computer systems design & related services	9	11 156	4 073	680	87	43.0	3.9
54151	Computer systems design & related services	9	11 156	4 073	680	87	43.0	3.9
5417	Scientific research & development services	3	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	e	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
	AMARILLO, TX (RANDALL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**75**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	75	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	3 474	1 414	326	60	59.9	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	3 474	1 414	326	60	59.9	5.6
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	ANDREWS, TX							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
	ANGLETON, TX							
54	**Professional, scientific, & technical services**	**51**	**21 653**	**9 765**	**2 009**	**282**	**23.7**	**4.7**
541	Professional, scientific, & technical services	51	21 653	9 765	2 009	282	23.7	4.7
5411	Legal services	33	9 998	4 125	907	141	35.6	4.9
54111	Offices of lawyers	31	D	D	D	c	D	D
541110	Offices of lawyers	31	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	5 764	3 204	607	74	13.4	–
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
	ANSON, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	ANTHONY, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	ARANSAS PASS, TX *							
54	**Professional, scientific, & technical services**	**10**	**2 921**	**913**	**194**	**34**	**53.4**	**–**
541	Professional, scientific, & technical services	10	2 921	913	194	34	53.4	–
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	ARANSAS PASS, TX (ARANSAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**283**	**33**	**7**	**8**	**100.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ARANSAS PASS, TX (SAN PATRICIO COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7**	**2 638**	**880**	**187**	**26**	**48.4**	**–**
541	Professional, scientific, & technical services	7	2 638	880	187	26	48.4	–
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	ARLINGTON, TX							
54	**Professional, scientific, & technical services**	**649**	**342 540**	**129 981**	**25 997**	**3 950**	**34.8**	**9.0**
541	Professional, scientific, & technical services	649	342 540	129 981	25 997	3 950	34.8	9.0
5411	Legal services	157	66 636	26 928	5 814	688	33.4	9.7
54111	Offices of lawyers	150	61 345	25 237	5 481	643	36.2	10.5
541110	Offices of lawyers	150	61 345	25 237	5 481	643	36.2	10.5
5411101	Offices of lawyers (except legal aid societies)	150	61 345	25 237	5 481	643	36.2	10.5
54119	Other legal services	7	5 291	1 691	333	45	.7	.7
541191	Title abstract & settlement offices	7	5 291	1 691	333	45	.7	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	112	34 873	16 635	3 510	806	51.8	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	112	34 873	16 635	3 510	806	51.8	10.2
541211	Offices of certified public accountants	64	23 107	10 733	2 141	353	57.2	7.8
541213	Tax return preparation services	12	2 620	1 130	412	284	9.2	.8
541219	Other accounting services	32	7 837	3 711	696	136	57.3	22.1
5413	Architectural, engineering, & related services	103	62 770	27 782	4 589	602	39.7	4.1
54131	Architectural services	24	21 852	8 937	1 274	186	24.1	6.5
541310	Architectural services	24	21 852	8 937	1 274	186	24.1	6.5
54133	Engineering services	60	30 882	14 163	2 448	283	51.8	2.4
541330	Engineering services	60	30 882	14 163	2 448	283	51.8	2.4
54138	Testing laboratories	8	7 025	3 488	693	100	34.6	5.9
541380	Testing laboratories	8	7 025	3 488	693	100	34.6	5.9
5414	Specialized design services	21	7 392	1 344	301	58	51.2	18.1
54141	Interior design services	7	4 331	531	97	23	54.3	3.3
541410	Interior design services	7	4 331	531	97	23	54.3	3.3
54143	Graphic design services	14	3 061	813	204	35	46.9	39.0
541430	Graphic design services	14	3 061	813	204	35	46.9	39.0
5415	Computer systems design & related services	82	41 973	15 228	2 776	321	45.1	8.9
54151	Computer systems design & related services	82	41 973	15 228	2 776	321	45.1	8.9
541511	Custom computer programming services	29	D	D	D	b	D	D
541512	Computer systems design services	40	28 249	10 491	1 913	230	33.2	6.2
5415121	Computer systems integrators	13	19 774	7 102	1 355	166	27.0	1.1
5415122	Computer systems consultants (except systems integrators)	27	8 475	3 389	558	64	47.7	18.0
5416	Management, scientific, & technical consulting services	83	42 122	17 069	3 296	474	41.7	17.1
54161	Management consulting services	53	24 973	10 984	1 964	296	47.2	4.8
541611	Administrative management & general management consulting service	26	11 107	5 262	722	98	38.3	.8
541612	Human resources & executive search consulting services	15	6 680	3 135	528	58	45.0	–
54162	Environmental consulting services	11	10 835	3 417	830	108	41.3	54.4
541620	Environmental consulting services	11	10 835	3 417	830	108	41.3	54.4
54169	Other scientific & technical consulting services	19	6 314	2 668	502	70	21.0	1.6
541690	Other scientific & technical consulting services	19	6 314	2 668	502	70	21.0	1.6
5418	Advertising & related services	45	59 859	15 230	3 515	444	15.6	2.1
54181	Advertising agencies	16	11 103	3 680	748	88	28.4	.9
541810	Advertising agencies	16	11 103	3 680	748	88	28.4	.9
54185	Display advertising	4	D	D	D	c	D	D
541850	Display advertising	4	D	D	D	c	D	D
5418502	Outdoor advertising services	4	D	D	D	c	D	D
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	42	D	D	D	f	D	D
54191	Marketing research & public opinion polling	9	12 807	6 270	1 376	364	3.8	17.8
541910	Marketing research & public opinion polling	9	12 807	6 270	1 376	364	3.8	17.8
54192	Photographic services	29	9 230	2 145	466	138	39.4	11.1
541921	Photographic studios, portrait	22	6 713	1 751	370	111	16.7	15.3
541922	Commercial photography	7	2 517	394	96	27	100.0	–
54199	All other professional, scientific, & technical services	4	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	4	D	D	D	b	D	D
	ATHENS, TX							
54	**Professional, scientific, & technical services**	**38**	**11 066**	**3 856**	**768**	**139**	**63.8**	**2.8**
541	Professional, scientific, & technical services	38	11 066	3 856	768	139	63.8	2.8
5411	Legal services	15	3 882	1 153	221	45	71.4	3.6
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 085	839	197	36	75.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 085	839	197	36	75.6	–
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ATLANTA, TX							
54	**Professional, scientific, & technical services**	**13**	**1 935**	**510**	**141**	**39**	**57.1**	**–**
541	Professional, scientific, & technical services	13	1 935	510	141	39	57.1	–
	AUSTIN, TX *							
54	**Professional, scientific, & technical services**	**2 699**	**2 896 961**	**1 179 915**	**256 713**	**25 127**	**19.1**	**9.0**
541	Professional, scientific, & technical services	2 699	2 896 961	1 179 915	256 713	25 127	19.1	9.0
5411	Legal services	792	727 994	292 363	57 617	5 667	17.6	8.3
54111	Offices of lawyers	769	666 422	281 378	54 991	5 331	18.5	7.8
541110	Offices of lawyers	769	666 422	281 378	54 991	5 331	18.5	7.8
5411101	Offices of lawyers (except legal aid societies)	769	666 422	281 378	54 991	5 331	18.5	7.8
54119	Other legal services	23	61 572	10 985	2 626	336	8.5	14.7
541191	Title abstract & settlement offices	15	D	D	D	e	D	D
541199	All other legal services	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	294	99 016	38 770	8 546	1 503	37.8	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	294	99 016	38 770	8 546	1 503	37.8	8.5
541211	Offices of certified public accountants	200	75 936	30 157	6 560	880	40.9	8.6
541213	Tax return preparation services	29	5 401	1 808	598	386	39.9	.4
541219	Other accounting services	57	D	D	D	c	D	D
5413	Architectural, engineering, & related services	496	604 148	254 786	58 591	5 941	20.5	4.9
54131	Architectural services	126	89 853	34 601	6 705	885	34.9	4.1
541310	Architectural services	126	89 853	34 601	6 705	885	34.9	4.1
54133	Engineering services	294	462 340	196 373	46 380	4 179	18.0	5.0
541330	Engineering services	294	462 340	196 373	46 380	4 179	18.0	5.0
54135	Building inspection services	13	D	D	D	b	D	D
541350	Building inspection services	13	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	38	16 532	9 151	2 134	345	19.4	1.0
541370	Surveying & mapping (except geophysical) services	38	16 532	9 151	2 134	345	19.4	1.0
54138	Testing laboratories	20	32 304	13 368	3 112	491	14.2	5.8
541380	Testing laboratories	20	32 304	13 368	3 112	491	14.2	5.8
5414	Specialized design services	98	61 416	16 640	3 529	477	27.8	11.1
54141	Interior design services	36	D	D	D	c	D	D
541410	Interior design services	36	D	D	D	c	D	D
54142	Industrial design services	6	19 208	6 656	1 734	119	2.7	–
541420	Industrial design services	6	19 208	6 656	1 734	119	2.7	–
54143	Graphic design services	54	20 888	7 176	1 145	210	29.4	5.7
541430	Graphic design services	54	20 888	7 176	1 145	210	29.4	5.7
5414301	Graphic design services (except commercial art & medical artists)	48	D	D	D	c	D	D
5414302	Commercial art	5	D	D	D	b	D	D
5415	Computer systems design & related services	394	726 419	286 822	63 348	5 499	17.2	12.9
54151	Computer systems design & related services	394	726 419	286 822	63 348	5 499	17.2	12.9
541511	Custom computer programming services	196	309 540	158 520	33 565	2 713	27.4	12.4
541512	Computer systems design services	152	391 938	117 365	27 813	2 500	8.9	12.5
5415121	Computer systems integrators	57	347 194	91 586	22 773	2 039	4.6	11.6
5415122	Computer systems consultants (except systems integrators)	95	44 744	25 779	5 040	461	42.1	19.9
541519	Other computer related services	42	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	306	284 175	111 311	23 271	2 146	21.3	13.0
54161	Management consulting services	211	213 712	86 105	17 714	1 616	21.0	10.5
541611	Administrative management & general management consulting service	111	128 863	50 276	9 804	814	21.5	12.9
541612	Human resources & executive search consulting services	46	38 336	20 667	4 251	431	30.2	5.1
5416122	Executive placement services	20	20 188	11 391	2 294	272	30.2	9.0
5416123	Human resources & personnel management consulting	23	D	D	D	b	D	D
541613	Marketing consulting services	36	10 571	3 874	1 092	105	34.9	8.5
541614	Process, physical distribution, & logistics consulting services	11	28 437	8 639	1 878	190	6.3	–
541618	Other management consulting services	7	7 505	2 649	689	76	1.7	41.2
54162	Environmental consulting services	34	26 744	10 997	2 502	273	24.9	10.0
541620	Environmental consulting services	34	26 744	10 997	2 502	273	24.9	10.0
54169	Other scientific & technical consulting services	61	43 719	14 209	3 055	257	20.2	27.2
541690	Other scientific & technical consulting services	61	43 719	14 209	3 055	257	20.2	27.2
5417	Scientific research & development services	51	172 082	95 732	23 659	1 494	8.0	6.1
54171	R&D in the physical, engineering, & life sciences	42	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	42	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	26	D	D	D	f	D	D
5417102	Research & development in the life sciences	16	80 230	55 155	13 460	881	5.1	2.3
54172	Research & development in the social sciences & humanities	9	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AUSTIN, TX *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	174	163 300	66 172	14 449	1 645	21.1	7.2
54181	Advertising agencies	61	75 453	39 489	8 699	946	9.1	4.4
541810	Advertising agencies	61	75 453	39 489	8 699	946	9.1	4.4
54182	Public relations agencies	56	36 305	13 032	2 895	274	33.5	14.8
541820	Public relations agencies	56	36 305	13 032	2 895	274	33.5	14.8
54185	Display advertising	8	11 808	2 710	921	65	4.8	11.9
541850	Display advertising	8	11 808	2 710	921	65	4.8	11.9
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	10	16 430	6 211	1 114	192	46.3	–
541860	Direct mail advertising	10	16 430	6 211	1 114	192	46.3	–
54189	Other services related to advertising	29	19 698	3 516	576	131	34.7	7.7
541890	Other services related to advertising	29	19 698	3 516	576	131	34.7	7.7
5418902	Advertising specialties goods distributor	14	15 383	2 468	466	87	21.7	9.5
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	94	58 411	17 319	3 703	755	22.6	4.7
54191	Marketing research & public opinion polling	25	35 438	11 121	2 090	465	16.4	5.4
541910	Marketing research & public opinion polling	25	35 438	11 121	2 090	465	16.4	5.4
54192	Photographic services	55	12 691	3 348	959	222	47.6	6.8
541921	Photographic studios, portrait	37	8 969	2 138	673	180	40.2	9.1
541922	Commercial photography	18	3 722	1 210	286	42	65.4	1.2
54193	Translation & interpretation services	4	D	D	D	b	D	D
541930	Translation & interpretation services	4	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	10	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	10	D	D	D	b	D	D
	AUSTIN, TX (TRAVIS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2 645**	**2 868 379**	**1 166 213**	**254 054**	**24 768**	**18.8**	**9.1**
541	Professional, scientific, & technical services	2 645	2 868 379	1 166 213	254 054	24 768	18.8	9.1
5411	Legal services	789	D	D	D	i	D	D
54111	Offices of lawyers	766	D	D	D	i	D	D
541110	Offices of lawyers	766	D	D	D	i	D	D
5411101	Offices of lawyers (except legal aid societies)	766	D	D	D	i	D	D
54119	Other legal services	23	61 572	10 985	2 626	336	8.5	14.7
541191	Title abstract & settlement offices	15	D	D	D	e	D	D
541199	All other legal services	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	288	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	288	D	D	D	g	D	D
541211	Offices of certified public accountants	196	D	D	D	f	D	D
541213	Tax return preparation services	28	D	D	D	e	D	D
541219	Other accounting services	56	D	D	D	c	D	D
5413	Architectural, engineering, & related services	488	D	D	D	i	D	D
54131	Architectural services	126	89 853	34 601	6 705	885	34.9	4.1
541310	Architectural services	126	89 853	34 601	6 705	885	34.9	4.1
54133	Engineering services	286	D	D	D	h	D	D
541330	Engineering services	286	D	D	D	h	D	D
54135	Building inspection services	13	D	D	D	b	D	D
541350	Building inspection services	13	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	38	16 532	9 151	2 134	345	19.4	1.0
541370	Surveying & mapping (except geophysical) services	38	16 532	9 151	2 134	345	19.4	1.0
54138	Testing laboratories	20	32 304	13 368	3 112	491	14.2	5.8
541380	Testing laboratories	20	32 304	13 368	3 112	491	14.2	5.8
5414	Specialized design services	96	D	D	D	e	D	D
54141	Interior design services	34	D	D	D	c	D	D
541410	Interior design services	34	D	D	D	c	D	D
54142	Industrial design services	6	19 208	6 656	1 734	119	2.7	–
541420	Industrial design services	6	19 208	6 656	1 734	119	2.7	–
54143	Graphic design services	54	20 888	7 176	1 145	210	29.4	5.7
541430	Graphic design services	54	20 888	7 176	1 145	210	29.4	5.7
5414301	Graphic design services (except commercial art & medical artists)	48	D	D	D	c	D	D
5414302	Commercial art	5	D	D	D	b	D	D
5415	Computer systems design & related services	373	D	D	D	i	D	D
54151	Computer systems design & related services	373	D	D	D	i	D	D
541511	Custom computer programming services	185	D	D	D	h	D	D
541512	Computer systems design services	146	D	D	D	g	D	D
5415121	Computer systems integrators	55	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	91	D	D	D	e	D	D
541519	Other computer related services	38	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AUSTIN, TX (TRAVIS COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	299	D	D	D	g	D	D
54161	Management consulting services	206	D	D	D	g	D	D
541611	Administrative management & general management consulting service	107	D	D	D	f	D	D
541612	Human resources & executive search consulting services	45	D	D	D	e	D	D
5416122	Executive placement services	19	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	23	D	D	D	b	D	D
541613	Marketing consulting services	36	10 571	3 874	1 092	105	34.9	8.5
541614	Process, physical distribution, & logistics consulting services	11	28 437	8 639	1 878	190	6.3	–
541618	Other management consulting services	7	7 505	2 649	689	76	1.7	41.2
54162	Environmental consulting services	34	26 744	10 997	2 502	273	24.9	10.0
541620	Environmental consulting services	34	26 744	10 997	2 502	273	24.9	10.0
54169	Other scientific & technical consulting services	59	D	D	D	e	D	D
541690	Other scientific & technical consulting services	59	D	D	D	e	D	D
5417	Scientific research & development services	49	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	40	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	40	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	24	D	D	D	f	D	D
5417102	Research & development in the life sciences	16	80 230	55 155	13 460	881	5.1	2.3
54172	Research & development in the social sciences & humanities	9	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	9	D	D	D	b	D	D
5418	Advertising & related services	171	D	D	D	g	D	D
54181	Advertising agencies	60	D	D	D	f	D	D
541810	Advertising agencies	60	D	D	D	f	D	D
54182	Public relations agencies	56	36 305	13 032	2 895	274	33.5	14.8
541820	Public relations agencies	56	36 305	13 032	2 895	274	33.5	14.8
54185	Display advertising	7	D	D	D	b	D	D
541850	Display advertising	7	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	10	16 430	6 211	1 114	192	46.3	–
541860	Direct mail advertising	10	16 430	6 211	1 114	192	46.3	–
54189	Other services related to advertising	29	19 698	3 516	576	131	34.7	7.7
541890	Other services related to advertising	29	19 698	3 516	576	131	34.7	7.7
5418902	Advertising specialties goods distributor	14	15 383	2 468	466	87	21.7	9.5
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	92	D	D	D	f	D	D
54191	Marketing research & public opinion polling	25	35 438	11 121	2 090	465	16.4	5.4
541910	Marketing research & public opinion polling	25	35 438	11 121	2 090	465	16.4	5.4
54192	Photographic services	53	D	D	D	c	D	D
541921	Photographic studios, portrait	35	D	D	D	c	D	D
541922	Commercial photography	18	3 722	1 210	286	42	65.4	1.2
54193	Translation & interpretation services	4	D	D	D	b	D	D
541930	Translation & interpretation services	4	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	10	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	10	D	D	D	b	D	D
	AUSTIN, TX (WILLIAMSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**54**	**28 582**	**13 702**	**2 659**	**359**	**54.6**	**6.6**
541	Professional, scientific, & technical services	54	28 582	13 702	2 659	359	54.6	6.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5415	Computer systems design & related services	21	D	D	D	c	D	D
54151	Computer systems design & related services	21	D	D	D	c	D	D
541511	Custom computer programming services	11	D	D	D	c	D	D
	AZLE, TX *							
54	**Professional, scientific, & technical services**	**15**	**3 185**	**948**	**228**	**40**	**95.5**	**4.1**
541	Professional, scientific, & technical services	15	3 185	948	228	40	95.5	4.1
	AZLE, TX (PARKER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**596**	**147**	**35**	**10**	**100.0**	**–**
	AZLE, TX (TARRANT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**11**	**2 589**	**801**	**193**	**30**	**94.4**	**5.1**
541	Professional, scientific, & technical services	11	2 589	801	193	30	94.4	5.1
	BALCH SPRINGS, TX							
54	**Professional, scientific, & technical services**	**4**	**1 130**	**177**	**34**	**5**	**75.9**	**24.1**
541	Professional, scientific, & technical services	4	1 130	177	34	5	75.9	24.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALCONES HEIGHTS, TX							
54	**Professional, scientific, & technical services**	**7**	**5 188**	**2 389**	**444**	**330**	**47.8**	**–**
541	Professional, scientific, & technical services	7	5 188	2 389	444	330	47.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	e	D	D
541213	Tax return preparation services	1	D	D	D	e	D	D
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	BALLINGER, TX							
54	**Professional, scientific, & technical services**	**7**	**700**	**186**	**45**	**17**	**52.9**	**19.9**
	BASTROP, TX							
54	**Professional, scientific, & technical services**	**23**	**7 228**	**2 959**	**668**	**102**	**41.4**	**1.6**
541	Professional, scientific, & technical services	23	7 228	2 959	668	102	41.4	1.6
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BAY CITY, TX							
54	**Professional, scientific, & technical services**	**42**	**6 967**	**2 589**	**582**	**104**	**45.1**	**21.1**
541	Professional, scientific, & technical services	42	6 967	2 589	582	104	45.1	21.1
5411	Legal services	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	BAYTOWN, TX *							
54	**Professional, scientific, & technical services**	**83**	**53 264**	**28 002**	**7 915**	**652**	**26.9**	**.7**
541	Professional, scientific, & technical services	83	53 264	28 002	7 915	652	26.9	.7
5411	Legal services	40	13 402	3 060	595	97	65.6	2.4
54111	Offices of lawyers	40	13 402	3 060	595	97	65.6	2.4
541110	Offices of lawyers	40	13 402	3 060	595	97	65.6	2.4
5411101	Offices of lawyers (except legal aid societies)	40	13 402	3 060	595	97	65.6	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	5 809	2 480	655	85	41.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	5 809	2 480	655	85	41.5	–
541211	Offices of certified public accountants	15	5 413	2 357	600	69	39.5	–
5413	Architectural, engineering, & related services	12	26 089	18 413	5 712	325	9.6	.1
54133	Engineering services	6	23 433	16 833	5 407	262	8.8	–
541330	Engineering services	6	23 433	16 833	5 407	262	8.8	–
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	4 515	2 523	587	91	2.9	–
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	BAYTOWN, TX (CHAMBERS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	BAYTOWN, TX (HARRIS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**81**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	81	D	D	D	f	D	D
5411	Legal services	38	D	D	D	b	D	D
54111	Offices of lawyers	38	D	D	D	b	D	D
541110	Offices of lawyers	38	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	5 809	2 480	655	85	41.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	5 809	2 480	655	85	41.5	–
541211	Offices of certified public accountants	15	5 413	2 357	600	69	39.5	–
5413	Architectural, engineering, & related services	12	26 089	18 413	5 712	325	9.6	.1
54133	Engineering services	6	23 433	16 833	5 407	262	8.8	–
541330	Engineering services	6	23 433	16 833	5 407	262	8.8	–
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	4 515	2 523	587	91	2.9	–
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BEAUMONT, TX							
54	**Professional, scientific, & technical services**	**336**	**432 114**	**181 773**	**31 108**	**3 370**	**20.8**	**4.5**
541	Professional, scientific, & technical services	336	432 114	181 773	31 108	3 370	20.8	4.5
5411	Legal services	156	261 381	90 142	10 271	1 128	23.5	3.6
54111	Offices of lawyers	153	260 571	89 661	10 100	1 099	23.6	3.3
541110	Offices of lawyers	153	260 571	89 661	10 100	1 099	23.6	3.3
5411101	Offices of lawyers (except legal aid societies)	153	260 571	89 661	10 100	1 099	23.6	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	59	21 768	8 901	2 252	369	29.6	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	59	21 768	8 901	2 252	369	29.6	3.1
541211	Offices of certified public accountants	47	18 187	7 879	1 864	241	25.5	2.7
541213	Tax return preparation services	3	D	D	D	c	D	D
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	53	123 581	73 050	16 499	1 403	9.4	5.4
54133	Engineering services	33	115 713	69 596	15 817	1 310	6.1	5.6
541330	Engineering services	33	115 713	69 596	15 817	1 310	6.1	5.6
5414	Specialized design services	8	2 807	562	132	24	62.9	37.1
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	22	6 217	3 129	794	256	60.7	13.4
54161	Management consulting services	18	D	D	D	c	D	D
5418	Advertising & related services	21	13 318	5 122	1 003	133	28.4	3.2
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	BEDFORD, TX							
54	**Professional, scientific, & technical services**	**148**	**59 675**	**23 283**	**4 890**	**731**	**35.9**	**15.0**
541	Professional, scientific, & technical services	148	59 675	23 283	4 890	731	35.9	15.0
5411	Legal services	40	14 701	5 200	1 018	147	55.7	4.6
54111	Offices of lawyers	37	14 344	5 119	1 005	144	54.6	4.8
541110	Offices of lawyers	37	14 344	5 119	1 005	144	54.6	4.8
5411101	Offices of lawyers (except legal aid societies)	37	14 344	5 119	1 005	144	54.6	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	6 749	2 640	549	97	54.7	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	6 749	2 640	549	97	54.7	6.0
541211	Offices of certified public accountants	14	4 741	2 182	461	76	59.2	8.5
541219	Other accounting services	8	2 008	458	88	21	43.9	–
5413	Architectural, engineering, & related services	15	7 584	3 560	852	94	19.8	14.9
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	31	11 984	5 716	1 099	84	19.5	10.2
54151	Computer systems design & related services	31	11 984	5 716	1 099	84	19.5	10.2
541511	Custom computer programming services	20	9 297	4 140	693	46	15.5	9.1
5416	Management, scientific, & technical consulting services	26	13 307	4 826	1 156	267	33.5	38.7
54161	Management consulting services	18	10 287	3 496	924	224	30.2	50.1
541611	Administrative management & general management consulting service	11	8 058	2 744	762	186	19.6	60.2
54169	Other scientific & technical consulting services	8	3 020	1 330	232	43	44.7	–
541690	Other scientific & technical consulting services	8	3 020	1 330	232	43	44.7	–
5418	Advertising & related services	8	3 191	899	127	24	25.8	8.4
	BEEVILLE, TX							
54	**Professional, scientific, & technical services**	**28**	**4 310**	**1 205**	**304**	**84**	**56.1**	**6.0**
541	Professional, scientific, & technical services	28	4 310	1 205	304	84	56.1	6.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BELLAIRE, TX							
54	**Professional, scientific, & technical services**	**145**	**71 492**	**32 237**	**6 013**	**709**	**27.0**	**13.0**
541	Professional, scientific, & technical services	145	71 492	32 237	6 013	709	27.0	13.0
5411	Legal services	37	11 110	4 315	862	103	55.9	11.7
54111	Offices of lawyers	36	D	D	D	b	D	D
541110	Offices of lawyers	36	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	9 720	4 877	891	111	32.7	13.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	9 720	4 877	891	111	32.7	13.5
541211	Offices of certified public accountants	26	9 370	4 790	865	97	31.3	12.8
5413	Architectural, engineering, & related services	11	20 012	8 019	1 668	141	7.3	.9
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
5415	Computer systems design & related services	29	12 985	6 797	1 528	121	24.9	17.9
54151	Computer systems design & related services	29	12 985	6 797	1 528	121	24.9	17.9
541512	Computer systems design services	15	7 545	3 791	671	53	36.4	–
5415122	Computer systems consultants (except systems integrators)	11	5 454	2 988	444	37	42.9	–
5416	Management, scientific, & technical consulting services	23	11 492	6 364	768	161	20.4	34.3
54161	Management consulting services	16	9 979	5 518	627	150	15.3	39.5
541611	Administrative management & general management consulting service	5	6 012	4 149	328	114	1.3	47.8
5418	Advertising & related services	8	5 028	1 644	264	67	37.2	2.1
	BELLMEAD, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BELLVILLE, TX							
54	**Professional, scientific, & technical services**	**19**	**3 451**	**1 121**	**261**	**61**	**71.5**	**3.4**
541	Professional, scientific, & technical services	19	3 451	1 121	261	61	71.5	3.4
	BELTON, TX							
54	**Professional, scientific, & technical services**	**26**	**5 756**	**1 534**	**363**	**80**	**48.9**	**16.0**
541	Professional, scientific, & technical services	26	5 756	1 534	363	80	48.9	16.0
5411	Legal services	19	D	D	D	b	D	D
54111	Offices of lawyers	18	3 476	845	198	41	49.8	26.5
541110	Offices of lawyers	18	3 476	845	198	41	49.8	26.5
5411101	Offices of lawyers (except legal aid societies)	18	3 476	845	198	41	49.8	26.5
	BENBROOK, TX							
54	**Professional, scientific, & technical services**	**32**	**8 930**	**3 954**	**802**	**96**	**51.9**	**8.4**
541	Professional, scientific, & technical services	32	8 930	3 954	802	96	51.9	8.4
5413	Architectural, engineering, & related services	10	5 535	2 742	616	58	38.2	.3
	BIG LAKE, TX							
54	**Professional, scientific, & technical services**	**4**	**1 039**	**759**	**159**	**38**	**100.0**	**–**
541	Professional, scientific, & technical services	4	1 039	759	159	38	100.0	–
	BIG SPRING, TX							
54	**Professional, scientific, & technical services**	**37**	**9 045**	**2 957**	**773**	**121**	**65.1**	**6.7**
541	Professional, scientific, & technical services	37	9 045	2 957	773	121	65.1	6.7
5411	Legal services	12	3 781	1 098	374	39	39.8	7.3
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	2 201	767	164	28	98.2	–
	BISHOP, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BOERNE, TX							
54	**Professional, scientific, & technical services**	**38**	**9 107**	**3 207**	**683**	**125**	**53.0**	**3.9**
541	Professional, scientific, & technical services	38	9 107	3 207	683	125	53.0	3.9
5411	Legal services	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BONHAM, TX							
54	**Professional, scientific, & technical services**	**16**	**3 491**	**1 378**	**282**	**47**	**54.3**	**3.0**
541	Professional, scientific, & technical services	16	3 491	1 378	282	47	54.3	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 278	321	74	24	43.1	8.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 278	321	74	24	43.1	8.3
	BORGER, TX							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	b	D	D
	BOWIE, TX							
54	**Professional, scientific, & technical services**	**14**	**1 991**	**707**	**182**	**40**	**51.3**	**20.8**
541	Professional, scientific, & technical services	14	1 991	707	182	40	51.3	20.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	BRADY, TX							
54	**Professional, scientific, & technical services**	**17**	**6 703**	**2 413**	**513**	**95**	**40.1**	**16.4**
541	Professional, scientific, & technical services	17	6 703	2 413	513	95	40.1	16.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 897	738	168	44	47.4	52.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 897	738	168	44	47.4	52.6
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D
	BRAZORIA, TX							
54	**Professional, scientific, & technical services**	**4**	**259**	**80**	**14**	**4**	**41.7**	**58.3**
	BRECKENRIDGE, TX							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
	BRENHAM, TX							
54	**Professional, scientific, & technical services**	**33**	**11 258**	**4 680**	**994**	**161**	**47.3**	**8.4**
541	Professional, scientific, & technical services	33	11 258	4 680	994	161	47.3	8.4
5411	Legal services	13	3 191	1 119	235	44	36.3	14.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	BRIDGE CITY, TX							
54	**Professional, scientific, & technical services**	**8**	**1 370**	**522**	**135**	**41**	**81.8**	**10.0**
541	Professional, scientific, & technical services	8	1 370	522	135	41	81.8	10.0
	BRIDGEPORT, TX							
54	**Professional, scientific, & technical services**	**7**	**1 562**	**503**	**105**	**30**	**20.0**	**7.6**
541	Professional, scientific, & technical services	7	1 562	503	105	30	20.0	7.6
	BROOKSHIRE, TX							
54	**Professional, scientific, & technical services**	**3**	**1 094**	**209**	**31**	**4**	**D**	**–**
541	Professional, scientific, & technical services	3	1 094	209	31	4	D	–
	BROWNFIELD, TX							
54	**Professional, scientific, & technical services**	**15**	**2 470**	**855**	**212**	**43**	**70.9**	**4.4**
541	Professional, scientific, & technical services	15	2 470	855	212	43	70.9	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	934	308	98	23	59.6	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	934	308	98	23	59.6	7.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BROWNSVILLE, TX							
54	**Professional, scientific, & technical services**	**185**	**72 359**	**24 522**	**5 231**	**940**	**35.2**	**8.9**
541	Professional, scientific, & technical services	185	72 359	24 522	5 231	940	35.2	8.9
5411	Legal services	105	45 693	15 250	3 311	528	30.6	5.9
54111	Offices of lawyers	101	43 959	14 279	3 064	481	31.7	6.2
541110	Offices of lawyers	101	43 959	14 279	3 064	481	31.7	6.2
5411101	Offices of lawyers (except legal aid societies)	101	43 959	14 279	3 064	481	31.7	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	8 323	2 932	705	143	34.1	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	8 323	2 932	705	143	34.1	3.2
541211	Offices of certified public accountants	18	7 021	2 497	585	95	22.4	3.3
5413	Architectural, engineering, & related services	16	7 468	3 023	635	144	32.4	17.1
5416	Management, scientific, & technical consulting services	8	4 578	1 758	209	23	81.8	18.2
54161	Management consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	11	3 586	1 137	270	47	37.9	.3
	BROWNWOOD, TX							
54	**Professional, scientific, & technical services**	**36**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 379	738	204	60	89.9	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 379	738	204	60	89.9	.9
	BRYAN, TX							
54	**Professional, scientific, & technical services**	**157**	**52 787**	**21 876**	**4 967**	**814**	**40.0**	**6.9**
541	Professional, scientific, & technical services	157	52 787	21 876	4 967	814	40.0	6.9
5411	Legal services	49	18 100	6 881	1 334	227	27.8	4.4
54111	Offices of lawyers	47	D	D	D	c	D	D
541110	Offices of lawyers	47	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	47	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	7 526	3 981	1 096	179	50.8	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	7 526	3 981	1 096	179	50.8	1.9
541211	Offices of certified public accountants	13	D	D	D	b	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	43	15 121	6 065	1 366	251	52.8	7.2
54133	Engineering services	25	D	D	D	c	D	D
541330	Engineering services	25	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	16	6 025	2 825	689	51	26.4	24.6
54169	Other scientific & technical consulting services	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services	7	D	D	D	b	D	D
	BUNKER HILL VILLAGE, TX							
54	**Professional, scientific, & technical services**	**12**	**3 964**	**1 801**	**523**	**22**	**9.0**	**26.3**
541	Professional, scientific, & technical services	12	3 964	1 801	523	22	9.0	26.3
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	BURKBURNETT, TX							
54	**Professional, scientific, & technical services**	**5**	**875**	**268**	**59**	**15**	**46.9**	**–**
	BURLESON, TX *							
54	**Professional, scientific, & technical services**	**40**	**7 784**	**2 779**	**646**	**168**	**62.8**	**10.9**
541	Professional, scientific, & technical services	40	7 784	2 779	646	168	62.8	10.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 549	422	82	32	78.6	21.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 549	422	82	32	78.6	21.4
5413	Architectural, engineering, & related services	6	1 772	791	133	24	67.8	–
	BURLESON, TX (JOHNSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**37**	**7 642**	**2 748**	**637**	**164**	**62.4**	**11.1**
541	Professional, scientific, & technical services	37	7 642	2 748	637	164	62.4	11.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 549	422	82	32	78.6	21.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 549	422	82	32	78.6	21.4
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BURLESON, TX (TARRANT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**142**	**31**	**9**	**4**	**D**	**–**
	BURNET, TX							
54	**Professional, scientific, & technical services**	**10**	**1 731**	**577**	**126**	**26**	**57.2**	**6.2**
541	Professional, scientific, & technical services	10	1 731	577	126	26	57.2	6.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CALDWELL, TX							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	CAMERON, TX							
54	**Professional, scientific, & technical services**	**10**	**3 651**	**1 166**	**206**	**49**	**72.2**	**9.3**
541	Professional, scientific, & technical services	10	3 651	1 166	206	49	72.2	9.3
5411	Legal services	9	D	D	D	b	D	D
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
	CANTON, TX							
54	**Professional, scientific, & technical services**	**18**	**5 870**	**1 716**	**419**	**65**	**46.8**	**29.5**
541	Professional, scientific, & technical services	18	5 870	1 716	419	65	46.8	29.5
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	CANYON, TX							
54	**Professional, scientific, & technical services**	**9**	**2 106**	**750**	**211**	**41**	**80.8**	**–**
541	Professional, scientific, & technical services	9	2 106	750	211	41	80.8	–
	CARRIZO SPRINGS, TX							
54	**Professional, scientific, & technical services**	**10**	**1 655**	**787**	**153**	**24**	**25.7**	**11.8**
541	Professional, scientific, & technical services	10	1 655	787	153	24	25.7	11.8
	CARROLLTON, TX *							
54	**Professional, scientific, & technical services**	**278**	**195 799**	**79 672**	**17 962**	**1 963**	**24.3**	**22.8**
541	Professional, scientific, & technical services	278	195 799	79 672	17 962	1 963	24.3	22.8
5411	Legal services	15	6 109	1 816	388	52	41.3	4.1
54111	Offices of lawyers	10	4 130	1 100	226	35	61.2	–
541110	Offices of lawyers	10	4 130	1 100	226	35	61.2	–
5411101	Offices of lawyers (except legal aid societies)	10	4 130	1 100	226	35	61.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	7 678	2 946	676	135	64.4	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	7 678	2 946	676	135	64.4	1.9
541219	Other accounting services	11	5 101	2 104	472	60	49.2	.2
5413	Architectural, engineering, & related services	48	52 359	21 961	4 964	530	23.5	5.7
54131	Architectural services	5	9 067	3 713	833	80	3.7	–
541310	Architectural services	5	9 067	3 713	833	80	3.7	–
54133	Engineering services	27	31 228	12 927	2 983	273	30.4	8.9
541330	Engineering services	27	31 228	12 927	2 983	273	30.4	8.9
54138	Testing laboratories	12	11 194	4 868	1 072	167	20.8	1.9
541380	Testing laboratories	12	11 194	4 868	1 072	167	20.8	1.9
5414	Specialized design services	13	8 986	1 758	250	42	35.4	–
54141	Interior design services	7	7 144	1 201	139	21	27.2	–
541410	Interior design services	7	7 144	1 201	139	21	27.2	–
54143	Graphic design services	6	1 842	557	111	21	67.3	–
541430	Graphic design services	6	1 842	557	111	21	67.3	–
5415	Computer systems design & related services	86	78 847	35 503	8 012	738	15.1	50.2
54151	Computer systems design & related services	86	78 847	35 503	8 012	738	15.1	50.2
541511	Custom computer programming services	36	52 061	24 343	5 312	442	4.4	63.7
541512	Computer systems design services	41	18 915	7 824	1 759	162	35.6	10.0
5415122	Computer systems consultants (except systems integrators)	30	6 087	2 379	551	60	73.6	1.7
5416	Management, scientific, & technical consulting services	53	23 868	8 658	2 103	265	33.4	4.2
54161	Management consulting services	38	12 845	5 281	1 340	181	46.6	6.0
541611	Administrative management & general management consulting service	20	7 928	3 198	983	70	39.5	–
54162	Environmental consulting services	9	10 597	3 232	760	83	16.5	1.5
541620	Environmental consulting services	9	10 597	3 232	760	83	16.5	1.5
5418	Advertising & related services	20	15 860	6 194	1 398	174	23.0	4.7
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CARROLLTON, TX (DALLAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**186**	**172 520**	**70 714**	**15 772**	**1 704**	**21.2**	**24.7**
541	Professional, scientific, & technical services	186	172 520	70 714	15 772	1 704	21.2	24.7
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	6 402	2 443	559	100	57.6	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	6 402	2 443	559	100	57.6	2.0
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	37	D	D	D	e	D	D
54131	Architectural services	5	9 067	3 713	833	80	3.7	–
541310	Architectural services	5	9 067	3 713	833	80	3.7	–
54133	Engineering services	19	27 544	11 177	2 437	220	31.9	7.8
541330	Engineering services	19	27 544	11 177	2 437	220	31.9	7.8
54138	Testing laboratories	11	D	D	D	c	D	D
541380	Testing laboratories	11	D	D	D	c	D	D
5414	Specialized design services	10	8 339	1 708	237	37	30.4	–
54141	Interior design services	7	7 144	1 201	139	21	27.2	–
541410	Interior design services	7	7 144	1 201	139	21	27.2	–
5415	Computer systems design & related services	48	69 481	32 244	7 315	672	11.0	56.6
54151	Computer systems design & related services	48	69 481	32 244	7 315	672	11.0	56.6
541511	Custom computer programming services	23	D	D	D	e	D	D
541512	Computer systems design services	18	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	33	18 930	6 876	1 711	222	27.0	5.0
54161	Management consulting services	25	9 327	4 016	1 048	158	46.7	8.3
541611	Administrative management & general management consulting service	14	D	D	D	b	D	D
54162	Environmental consulting services	6	D	D	D	b	D	D
541620	Environmental consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	15	14 077	5 319	1 133	137	20.0	–
	CARROLLTON, TX (DENTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**92**	**23 279**	**8 958**	**2 190**	**259**	**47.6**	**8.6**
541	Professional, scientific, & technical services	92	23 279	8 958	2 190	259	47.6	8.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 276	503	117	35	98.7	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 276	503	117	35	98.7	1.3
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5415	Computer systems design & related services	38	9 366	3 259	697	66	45.4	2.2
54151	Computer systems design & related services	38	9 366	3 259	697	66	45.4	2.2
5416	Management, scientific, & technical consulting services	20	4 938	1 782	392	43	58.2	1.2
54161	Management consulting services	13	3 518	1 265	292	23	46.1	–
5418	Advertising & related services	5	1 783	875	265	37	47.1	41.7
	CARTHAGE, TX							
54	**Professional, scientific, & technical services**	**30**	**9 731**	**1 914**	**486**	**94**	**76.7**	**4.1**
541	Professional, scientific, & technical services	30	9 731	1 914	486	94	76.7	4.1
5411	Legal services	15	4 040	662	177	32	77.2	9.4
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	CASTLE HILLS, TX							
54	**Professional, scientific, & technical services**	**77**	**50 482**	**20 926**	**4 191**	**480**	**28.4**	**2.9**
541	Professional, scientific, & technical services	77	50 482	20 926	4 191	480	28.4	2.9
5411	Legal services	25	9 652	3 171	692	111	59.9	1.8
54111	Offices of lawyers	25	9 652	3 171	692	111	59.9	1.8
541110	Offices of lawyers	25	9 652	3 171	692	111	59.9	1.8
5411101	Offices of lawyers (except legal aid societies)	25	9 652	3 171	692	111	59.9	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	4 994	2 153	406	53	45.3	17.5
5415	Computer systems design & related services	4	D	D	D	c	D	D
54151	Computer systems design & related services	4	D	D	D	c	D	D
541512	Computer systems design services	2	D	D	D	c	D	D
5415121	Computer systems integrators	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	8	4 060	1 680	260	30	28.9	3.9
5418	Advertising & related services	4	5 073	2 137	394	37	12.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CASTROVILLE, TX							
54	**Professional, scientific, & technical services**	**3**	**473**	**104**	**23**	**8**	**63.2**	**36.8**
	CEDAR HILL, TX *							
54	**Professional, scientific, & technical services**	**27**	**6 089**	**2 461**	**502**	**66**	**90.2**	**3.7**
541	Professional, scientific, & technical services	27	6 089	2 461	502	66	90.2	3.7
	CEDAR HILL, TX (DALLAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**27**	**6 089**	**2 461**	**502**	**66**	**90.2**	**3.7**
541	Professional, scientific, & technical services	27	6 089	2 461	502	66	90.2	3.7
	CEDAR PARK, TX *							
54	**Professional, scientific, & technical services**	**29**	**5 878**	**1 999**	**438**	**122**	**51.3**	**14.2**
541	Professional, scientific, & technical services	29	5 878	1 999	438	122	51.3	14.2
	CEDAR PARK, TX (WILLIAMSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**29**	**5 878**	**1 999**	**438**	**122**	**51.3**	**14.2**
541	Professional, scientific, & technical services	29	5 878	1 999	438	122	51.3	14.2
	CENTER, TX							
54	**Professional, scientific, & technical services**	**20**	**8 973**	**1 697**	**388**	**118**	**55.1**	**3.2**
541	Professional, scientific, & technical services	20	8 973	1 697	388	118	55.1	3.2
5411	Legal services	14	8 494	1 530	323	77	55.4	.6
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
	CHILDRESS, TX							
54	**Professional, scientific, & technical services**	**9**	**1 598**	**423**	**108**	**32**	**38.0**	**12.5**
541	Professional, scientific, & technical services	9	1 598	423	108	32	38.0	12.5
	CISCO, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	CLARKSVILLE, TX							
54	**Professional, scientific, & technical services**	**6**	**1 103**	**280**	**62**	**11**	**63.3**	**–**
541	Professional, scientific, & technical services	6	1 103	280	62	11	63.3	–
	CLEBURNE, TX							
54	**Professional, scientific, & technical services**	**46**	**25 358**	**7 345**	**1 563**	**250**	**20.0**	**16.8**
541	Professional, scientific, & technical services	46	25 358	7 345	1 563	250	20.0	16.8
5411	Legal services	20	11 780	2 524	550	92	11.7	1.7
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 169	1 287	293	54	40.5	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 169	1 287	293	54	40.5	.7
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
	CLEVELAND, TX							
54	**Professional, scientific, & technical services**	**18**	**11 921**	**2 195**	**591**	**115**	**12.7**	**14.2**
541	Professional, scientific, & technical services	18	11 921	2 195	591	115	12.7	14.2
5411	Legal services	9	8 770	1 574	468	88	6.6	.7
54119	Other legal services	1	D	D	D	b	D	D
541199	All other legal services	1	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	CLIFTON, TX							
54	**Professional, scientific, & technical services**	**5**	**871**	**275**	**65**	**12**	**100.0**	**–**

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLUTE, TX							
54	**Professional, scientific, & technical services**	**15**	**7 468**	**4 222**	**909**	**116**	**21.9**	**5.2**
541	Professional, scientific, & technical services	15	7 468	4 222	909	116	21.9	5.2
5413	Architectural, engineering, & related services	4	5 227	3 369	784	97	–	–
	CLYDE, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	COCKRELL HILL, TX							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	COLEMAN, TX							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	COLLEGE STATION, TX							
54	**Professional, scientific, & technical services**	**102**	**144 751**	**51 906**	**10 893**	**1 229**	**15.3**	**8.6**
541	Professional, scientific, & technical services	102	144 751	51 906	10 893	1 229	15.3	8.6
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	16 781	8 693	1 772	198	47.3	1.8
54133	Engineering services	19	14 056	7 372	1 474	148	44.3	2.2
541330	Engineering services	19	14 056	7 372	1 474	148	44.3	2.2
5415	Computer systems design & related services	13	96 429	28 958	5 861	544	2.3	12.1
54151	Computer systems design & related services	13	96 429	28 958	5 861	544	2.3	12.1
541512	Computer systems design services	7	D	D	D	f	D	D
5415121	Computer systems integrators	3	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	4 942	2 596	987	32	51.0	2.0
5417	Scientific research & development services	10	15 075	7 095	1 665	195	43.2	–
54171	R&D in the physical, engineering, & life sciences	10	15 075	7 095	1 665	195	43.2	–
541710	R&D in the physical, engineering, & life sciences	10	15 075	7 095	1 665	195	43.2	–
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	c	D	D
	COLLEYVILLE, TX							
54	**Professional, scientific, & technical services**	**52**	**12 391**	**4 288**	**758**	**95**	**54.6**	**17.5**
541	Professional, scientific, & technical services	52	12 391	4 288	758	95	54.6	17.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 656	618	112	18	53.6	46.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 656	618	112	18	53.6	46.4
5414	Specialized design services	6	1 610	299	51	8	61.7	19.6
5416	Management, scientific, & technical consulting services	17	5 092	1 973	356	31	68.1	–
54161	Management consulting services	14	D	D	D	b	D	D
	COLORADO CITY, TX							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	COLUMBUS, TX							
54	**Professional, scientific, & technical services**	**12**	**1 768**	**392**	**104**	**22**	**43.3**	**30.2**
541	Professional, scientific, & technical services	12	1 768	392	104	22	43.3	30.2
	COMANCHE, TX							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	COMMERCE, TX							
54	**Professional, scientific, & technical services**	**12**	**2 401**	**749**	**119**	**32**	**62.0**	**36.5**
541	Professional, scientific, & technical services	12	2 401	749	119	32	62.0	36.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CONROE, TX							
54	**Professional, scientific, & technical services**	**127**	**39 210**	**14 979**	**3 248**	**478**	**51.7**	**4.9**
541	Professional, scientific, & technical services	127	39 210	14 979	3 248	478	51.7	4.9
5411	Legal services	47	18 596	7 531	1 469	191	40.2	2.7
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	7 537	3 117	653	130	71.5	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	7 537	3 117	653	130	71.5	.5
541211	Offices of certified public accountants	24	5 652	2 168	422	78	76.9	–
5413	Architectural, engineering, & related services	25	7 619	2 735	814	88	63.6	11.1
5414	Specialized design services	4	1 465	135	26	9	100.0	–
	CONVERSE, TX							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	COPPELL, TX *							
54	**Professional, scientific, & technical services**	**66**	**18 792**	**5 413**	**958**	**97**	**60.7**	**2.4**
541	Professional, scientific, & technical services	66	18 792	5 413	958	97	60.7	2.4
5415	Computer systems design & related services	30	6 048	2 960	516	48	53.7	.9
54151	Computer systems design & related services	30	6 048	2 960	516	48	53.7	.9
5416	Management, scientific, & technical consulting services	11	3 622	896	147	11	20.8	–
54161	Management consulting services	9	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	COPPELL, TX (DALLAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**66**	**18 792**	**5 413**	**958**	**97**	**60.7**	**2.4**
541	Professional, scientific, & technical services	66	18 792	5 413	958	97	60.7	2.4
5415	Computer systems design & related services	30	6 048	2 960	516	48	53.7	.9
54151	Computer systems design & related services	30	6 048	2 960	516	48	53.7	.9
5416	Management, scientific, & technical consulting services	11	3 622	896	147	11	20.8	–
54161	Management consulting services	9	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
	COPPERAS COVE, TX *							
54	**Professional, scientific, & technical services**	**17**	**3 177**	**1 295**	**327**	**64**	**28.4**	**.8**
541	Professional, scientific, & technical services	17	3 177	1 295	327	64	28.4	.8
	COPPERAS COVE, TX (CORYELL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**17**	**3 177**	**1 295**	**327**	**64**	**28.4**	**.8**
541	Professional, scientific, & technical services	17	3 177	1 295	327	64	28.4	.8
	CORINTH, TX							
54	**Professional, scientific, & technical services**	**7**	**1 167**	**494**	**113**	**13**	**80.3**	**–**
541	Professional, scientific, & technical services	7	1 167	494	113	13	80.3	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CORPUS CHRISTI, TX *							
54	**Professional, scientific, & technical services**	**678**	**413 830**	**149 554**	**31 433**	**4 376**	**29.3**	**5.4**
541	Professional, scientific, & technical services	678	413 830	149 554	31 433	4 376	29.3	5.4
5411	Legal services	293	215 694	69 869	14 085	1 693	25.9	3.2
54111	Offices of lawyers	284	D	D	D	g	D	D
541110	Offices of lawyers	284	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	284	D	D	D	g	D	D
54119	Other legal services	9	D	D	D	b	D	D
541199	All other legal services	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	138	34 765	14 938	3 265	728	45.0	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	138	34 765	14 938	3 265	728	45.0	6.1
541211	Offices of certified public accountants	91	D	D	D	e	D	D
541213	Tax return preparation services	14	2 906	823	385	240	17.2	8.5
541219	Other accounting services	31	D	D	D	c	D	D
5413	Architectural, engineering, & related services	109	D	D	D	g	D	D
54131	Architectural services	22	14 636	5 336	932	141	38.7	.4
541310	Architectural services	22	14 636	5 336	932	141	38.7	.4
54133	Engineering services	59	63 825	31 574	6 702	778	30.3	6.1
541330	Engineering services	59	63 825	31 574	6 702	778	30.3	6.1
54138	Testing laboratories	17	17 771	9 032	2 174	297	22.1	6.4
541380	Testing laboratories	17	17 771	9 032	2 174	297	22.1	6.4
5414	Specialized design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	24	D	D	D	c	D	D
54151	Computer systems design & related services	24	D	D	D	c	D	D
541511	Custom computer programming services	10	D	D	D	b	D	D
541512	Computer systems design services	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	44	D	D	D	c	D	D
54161	Management consulting services	25	D	D	D	b	D	D
54162	Environmental consulting services	9	6 319	1 538	396	55	17.2	1.4
541620	Environmental consulting services	9	6 319	1 538	396	55	17.2	1.4
54169	Other scientific & technical consulting services	10	D	D	D	b	D	D
541690	Other scientific & technical consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	31	D	D	D	c	D	D
54185	Display advertising	7	7 868	1 527	334	51	32.9	36.4
541850	Display advertising	7	7 868	1 527	334	51	32.9	36.4
5419	Other professional, scientific, & technical services	26	D	D	D	c	D	D
54192	Photographic services	18	D	D	D	b	D	D
541921	Photographic studios, portrait	16	D	D	D	b	D	D
	CORPUS CHRISTI, TX (NUECES COUNTY PART) *							
54	**Professional, scientific, & technical services**	**678**	**413 830**	**149 554**	**31 433**	**4 376**	**29.3**	**5.4**
541	Professional, scientific, & technical services	678	413 830	149 554	31 433	4 376	29.3	5.4
5411	Legal services	293	215 694	69 869	14 085	1 693	25.9	3.2
54111	Offices of lawyers	284	D	D	D	g	D	D
541110	Offices of lawyers	284	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	284	D	D	D	g	D	D
54119	Other legal services	9	D	D	D	b	D	D
541199	All other legal services	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	138	34 765	14 938	3 265	728	45.0	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	138	34 765	14 938	3 265	728	45.0	6.1
541211	Offices of certified public accountants	91	D	D	D	e	D	D
541213	Tax return preparation services	14	2 906	823	385	240	17.2	8.5
541219	Other accounting services	31	D	D	D	c	D	D
5413	Architectural, engineering, & related services	109	D	D	D	g	D	D
54131	Architectural services	22	14 636	5 336	932	141	38.7	.4
541310	Architectural services	22	14 636	5 336	932	141	38.7	.4
54133	Engineering services	59	63 825	31 574	6 702	778	30.3	6.1
541330	Engineering services	59	63 825	31 574	6 702	778	30.3	6.1
54138	Testing laboratories	17	17 771	9 032	2 174	297	22.1	6.4
541380	Testing laboratories	17	17 771	9 032	2 174	297	22.1	6.4
5414	Specialized design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	24	D	D	D	c	D	D
54151	Computer systems design & related services	24	D	D	D	c	D	D
541511	Custom computer programming services	10	D	D	D	b	D	D
541512	Computer systems design services	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	44	D	D	D	c	D	D
54161	Management consulting services	25	D	D	D	b	D	D
54162	Environmental consulting services	9	6 319	1 538	396	55	17.2	1.4
541620	Environmental consulting services	9	6 319	1 538	396	55	17.2	1.4
54169	Other scientific & technical consulting services	10	D	D	D	b	D	D
541690	Other scientific & technical consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	31	D	D	D	c	D	D
54185	Display advertising	7	7 868	1 527	334	51	32.9	36.4
541850	Display advertising	7	7 868	1 527	334	51	32.9	36.4
5419	Other professional, scientific, & technical services	26	D	D	D	c	D	D
54192	Photographic services	18	D	D	D	b	D	D
541921	Photographic studios, portrait	16	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CORSICANA, TX							
54	**Professional, scientific, & technical services**	**40**	**12 410**	**6 116**	**873**	**261**	**72.9**	**4.8**
541	Professional, scientific, & technical services	40	12 410	6 116	873	261	72.9	4.8
5411	Legal services	14	6 340	3 789	244	46	70.2	4.7
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	c	D	D
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	4	D	D	D	b	D	D
	COTULLA, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CRANE, TX							
54	**Professional, scientific, & technical services**	**4**	**369**	**40**	**8**	**3**	**100.0**	**–**
	CROCKETT, TX							
54	**Professional, scientific, & technical services**	**24**	**4 632**	**1 419**	**300**	**106**	**51.9**	**3.8**
541	Professional, scientific, & technical services	24	4 632	1 419	300	106	51.9	3.8
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	CROWLEY, TX *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	CROWLEY, TX (TARRANT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	CRYSTAL CITY, TX							
54	**Professional, scientific, & technical services**	**7**	**1 427**	**210**	**49**	**19**	**100.0**	**–**
541	Professional, scientific, & technical services	7	1 427	210	49	19	100.0	–
	CUERO, TX							
54	**Professional, scientific, & technical services**	**9**	**1 534**	**418**	**92**	**26**	**78.1**	**2.3**
541	Professional, scientific, & technical services	9	1 534	418	92	26	78.1	2.3
	DAINGERFIELD, TX							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	c	D	D
5411	Legal services	7	D	D	D	c	D	D
54111	Offices of lawyers	6	D	D	D	c	D	D
541110	Offices of lawyers	6	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	c	D	D
	DALHART, TX *							
54	**Professional, scientific, & technical services**	**15**	**4 391**	**1 748**	**463**	**90**	**37.0**	**4.9**
541	Professional, scientific, & technical services	15	4 391	1 748	463	90	37.0	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 648	1 475	414	76	10.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 648	1 475	414	76	10.8	–
	DALHART, TX (DALLAM COUNTY PART) *							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	DALHART, TX (HARTLEY COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DALLAS, TX *							
54	**Professional, scientific, & technical services**	**5 564**	**8 686 771**	**3 694 496**	**804 589**	**68 907**	**12.9**	**9.6**
541	Professional, scientific, & technical services	5 564	8 686 771	3 694 496	804 589	68 907	12.9	9.6
5411	Legal services	1 893	2 322 042	1 007 775	200 161	15 253	11.9	5.1
54111	Offices of lawyers	1 836	2 251 105	983 438	195 185	14 692	12.2	5.2
541110	Offices of lawyers	1 836	2 251 105	983 438	195 185	14 692	12.2	5.2
5411101	Offices of lawyers (except legal aid societies)	1 836	2 251 105	983 438	195 185	14 692	12.2	5.2
54119	Other legal services	57	70 937	24 337	4 976	561	2.6	.9
541191	Title abstract & settlement offices	44	45 263	16 789	3 626	397	3.1	1.2
541199	All other legal services	13	25 674	7 548	1 350	164	1.9	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	712	1 099 984	440 100	91 025	11 431	8.5	11.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	712	1 099 984	440 100	91 025	11 431	8.5	11.7
541211	Offices of certified public accountants	466	849 159	301 550	60 479	6 300	7.8	6.5
541213	Tax return preparation services	50	11 143	4 727	1 317	788	20.3	8.8
541214	Payroll services	24	161 813	92 932	19 909	2 976	.2	38.0
541219	Other accounting services	172	77 869	40 891	9 320	1 367	31.7	14.5
5413	Architectural, engineering, & related services	648	1 063 932	586 073	123 209	11 147	16.2	13.2
54131	Architectural services	221	367 278	143 804	24 174	2 615	14.0	1.6
541310	Architectural services	221	367 278	143 804	24 174	2 615	14.0	1.6
54133	Engineering services	341	512 797	248 744	52 475	4 743	21.5	5.8
541330	Engineering services	341	512 797	248 744	52 475	4 743	21.5	5.8
54134	Drafting services	18	D	D	D	c	D	D
541340	Drafting services	18	D	D	D	c	D	D
54135	Building inspection services	13	2 203	984	126	43	58.9	2.9
541350	Building inspection services	13	2 203	984	126	43	58.9	2.9
54136	Geophysical surveying & mapping services	11	D	D	D	h	D	D
541360	Geophysical surveying & mapping services	11	D	D	D	h	D	D
54137	Surveying & mapping (except geophysical) services	20	13 687	6 246	1 228	224	26.2	.7
541370	Surveying & mapping (except geophysical) services	20	13 687	6 246	1 228	224	26.2	.7
54138	Testing laboratories	24	27 106	11 528	2 477	298	10.8	14.7
541380	Testing laboratories	24	27 106	11 528	2 477	298	10.8	14.7
5414	Specialized design services	279	228 366	65 209	13 861	1 574	25.5	4.1
54141	Interior design services	119	102 841	31 039	6 843	814	26.9	6.6
541410	Interior design services	119	102 841	31 039	6 843	814	26.9	6.6
54143	Graphic design services	150	122 386	33 383	6 881	735	24.4	1.7
541430	Graphic design services	150	122 386	33 383	6 881	735	24.4	1.7
5414301	Graphic design services (except commercial art & medical artists)	130	109 197	28 623	5 908	603	24.2	1.9
5414302	Commercial art	20	13 189	4 760	973	132	26.4	–
5415	Computer systems design & related services	603	1 762 127	685 272	168 700	11 501	8.0	14.1
54151	Computer systems design & related services	603	1 762 127	685 272	168 700	11 501	8.0	14.1
541511	Custom computer programming services	273	579 889	279 262	62 276	4 381	8.2	17.0
541512	Computer systems design services	252	682 451	290 406	70 902	4 811	11.4	20.3
5415121	Computer systems integrators	103	512 321	208 010	51 826	2 725	5.9	22.3
5415122	Computer systems consultants (except systems integrators)	149	170 130	82 396	19 076	2 086	27.8	14.3
541513	Computer facilities management services	18	D	D	D	g	D	D
541519	Other computer related services	60	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	761	1 132 008	545 341	117 354	7 442	14.4	9.5
54161	Management consulting services	614	1 009 992	487 459	103 723	6 481	12.6	8.1
541611	Administrative management & general management consulting service	273	645 514	325 562	70 753	4 048	8.2	4.7
541612	Human resources & executive search consulting services	199	232 331	111 762	22 325	1 519	15.5	16.6
5416121	Actuarial consulting	12	38 348	16 419	3 630	225	6.1	–
5416122	Executive placement services	113	111 021	59 259	10 375	705	17.3	15.8
5416123	Human resources & personnel management consulting	74	82 962	36 084	8 320	589	17.3	25.3
541613	Marketing consulting services	100	74 785	23 778	4 632	498	28.3	13.4
541614	Process, physical distribution, & logistics consulting services	16	42 258	18 374	4 807	280	27.0	3.0
541618	Other management consulting services	26	15 104	7 983	1 206	136	40.1	11.3
54162	Environmental consulting services	29	25 490	10 828	2 760	272	48.7	2.2
541620	Environmental consulting services	29	25 490	10 828	2 760	272	48.7	2.2
54169	Other scientific & technical consulting services	118	96 526	47 054	10 871	689	23.6	26.6
541690	Other scientific & technical consulting services	118	96 526	47 054	10 871	689	23.6	26.6
5417	Scientific research & development services	38	74 419	43 120	15 279	1 086	10.8	11.0
54171	R&D in the physical, engineering, & life sciences	35	71 553	41 856	14 952	1 072	11.2	11.4
541710	R&D in the physical, engineering, & life sciences	35	71 553	41 856	14 952	1 072	11.2	11.4
5417101	R&D in the physical & engineering sciences	21	50 802	33 291	13 027	873	3.8	10.7
5417102	Research & development in the life sciences	14	20 751	8 565	1 925	199	29.4	13.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DALLAS, TX *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	446	855 712	271 251	64 050	7 596	19.5	5.7
54181	Advertising agencies	165	275 122	139 269	33 436	2 635	14.6	7.0
541810	Advertising agencies	165	275 122	139 269	33 436	2 635	14.6	7.0
54182	Public relations agencies	77	51 658	19 195	4 537	434	41.8	4.9
541820	Public relations agencies	77	51 658	19 195	4 537	434	41.8	4.9
54183	Media buying services	20	12 536	5 026	1 128	109	1.4	9.1
541830	Media buying services	20	12 536	5 026	1 128	109	1.4	9.1
54184	Media representatives	48	64 358	15 404	3 760	430	6.3	10.1
541840	Media representatives	48	64 358	15 404	3 760	430	6.3	10.1
5418401	Radio & television advertising representatives	28	25 686	10 576	2 592	300	1.9	9.3
5418402	Publishers' advertising representatives	20	38 672	4 828	1 168	130	9.2	10.6
54185	Display advertising	19	D	D	D	c	D	D
541850	Display advertising	19	D	D	D	c	D	D
5418502	Outdoor advertising services	13	10 809	2 254	866	66	26.4	.6
54186	Direct mail advertising	45	265 032	64 881	15 366	3 271	7.9	3.1
541860	Direct mail advertising	45	265 032	64 881	15 366	3 271	7.9	3.1
54187	Advertising material distribution services	6	38 146	5 335	633	133	2.8	–
541870	Advertising material distribution services	6	38 146	5 335	633	133	2.8	–
54189	Other services related to advertising	66	D	D	D	e	D	D
541890	Other services related to advertising	66	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	46	123 930	14 439	3 319	351	56.5	8.1
5418903	Sign painting & lettering shop	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	184	148 181	50 355	10 950	1 877	27.4	15.1
54191	Marketing research & public opinion polling	33	47 707	18 548	4 250	837	13.9	35.4
541910	Marketing research & public opinion polling	33	47 707	18 548	4 250	837	13.9	35.4
54192	Photographic services	114	51 026	15 187	2 887	487	34.8	7.4
541921	Photographic studios, portrait	46	13 066	2 823	652	172	70.2	14.2
541922	Commercial photography	68	37 960	12 364	2 235	315	22.7	5.1
54193	Translation & interpretation services	8	D	D	D	b	D	D
541930	Translation & interpretation services	8	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	29	D	D	D	f	D	D
541990	All other professional, scientific, & technical services	29	D	D	D	f	D	D
	DALLAS, TX (COLLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**174**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	174	D	D	D	g	D	D
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	e	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	D	D	D	f	D	D
54131	Architectural services	9	D	D	D	b	D	D
541310	Architectural services	9	D	D	D	b	D	D
54133	Engineering services	7	D	D	D	b	D	D
541330	Engineering services	7	D	D	D	b	D	D
54136	Geophysical surveying & mapping services	1	D	D	D	e	D	D
541360	Geophysical surveying & mapping services	1	D	D	D	e	D	D
5414	Specialized design services	8	1 761	198	50	12	77.5	19.6
5415	Computer systems design & related services	53	37 288	14 117	2 948	367	67.2	2.6
54151	Computer systems design & related services	53	37 288	14 117	2 948	367	67.2	2.6
541512	Computer systems design services	24	D	D	D	c	D	D
5415121	Computer systems integrators	7	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	17	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	45	D	D	D	c	D	D
54161	Management consulting services	42	D	D	D	c	D	D
541611	Administrative management & general management consulting service	22	24 481	13 565	2 248	143	4.7	2.8
541612	Human resources & executive search consulting services	12	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	5	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DALLAS, TX (DALLAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5 368**	**8 444 107**	**3 472 367**	**752 624**	**64 551**	**12.7**	**8.6**
541	Professional, scientific, & technical services	5 368	8 444 107	3 472 367	752 624	64 551	12.7	8.6
5411	Legal services	1 873	2 312 894	1 003 919	199 284	15 151	11.9	5.0
54111	Offices of lawyers	1 822	D	D	D	j	D	D
541110	Offices of lawyers	1 822	D	D	D	j	D	D
5411101	Offices of lawyers (except legal aid societies)	1 822	D	D	D	j	D	D
54119	Other legal services	51	D	D	D	f	D	D
541191	Title abstract & settlement offices	38	D	D	D	e	D	D
541199	All other legal services	13	25 674	7 548	1 350	164	1.9	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	691	D	D	D	j	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	691	D	D	D	j	D	D
541211	Offices of certified public accountants	454	D	D	D	i	D	D
541213	Tax return preparation services	49	D	D	D	f	D	D
541214	Payroll services	23	D	D	D	h	D	D
541219	Other accounting services	165	D	D	D	g	D	D
5413	Architectural, engineering, & related services	621	923 668	409 571	80 224	7 919	18.3	4.5
54131	Architectural services	212	D	D	D	h	D	D
541310	Architectural services	212	D	D	D	h	D	D
54133	Engineering services	333	D	D	D	h	D	D
541330	Engineering services	333	D	D	D	h	D	D
54134	Drafting services	16	D	D	D	c	D	D
541340	Drafting services	16	D	D	D	c	D	D
54135	Building inspection services	12	D	D	D	b	D	D
541350	Building inspection services	12	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	20	13 687	6 246	1 228	224	26.2	.7
541370	Surveying & mapping (except geophysical) services	20	13 687	6 246	1 228	224	26.2	.7
54138	Testing laboratories	20	D	D	D	e	D	D
541380	Testing laboratories	20	D	D	D	e	D	D
5414	Specialized design services	271	226 605	65 011	13 811	1 562	25.1	4.0
54141	Interior design services	114	101 437	30 863	6 800	805	26.2	6.4
541410	Interior design services	114	101 437	30 863	6 800	805	26.2	6.4
54143	Graphic design services	147	122 029	33 361	6 874	732	24.2	1.7
541430	Graphic design services	147	122 029	33 361	6 874	732	24.2	1.7
5414301	Graphic design services (except commercial art & medical artists)	128	D	D	D	f	D	D
5414302	Commercial art	19	D	D	D	c	D	D
5415	Computer systems design & related services	543	1 722 501	669 972	165 508	11 120	6.7	14.4
54151	Computer systems design & related services	543	1 722 501	669 972	165 508	11 120	6.7	14.4
541511	Custom computer programming services	248	576 260	277 339	62 038	4 359	7.9	17.0
541512	Computer systems design services	226	650 219	279 320	68 279	4 591	8.6	21.2
5415121	Computer systems integrators	95	494 903	204 387	51 258	2 625	4.0	23.1
5415122	Computer systems consultants (except systems integrators)	131	155 316	74 933	17 021	1 966	23.1	15.4
541513	Computer facilities management services	17	D	D	D	g	D	D
541519	Other computer related services	52	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	713	1 092 201	525 195	113 832	7 201	14.2	9.8
54161	Management consulting services	570	D	D	D	i	D	D
541611	Administrative management & general management consulting service	251	621 033	311 997	68 505	3 905	8.4	4.8
541612	Human resources & executive search consulting services	186	223 800	107 032	21 408	1 462	15.1	17.1
5416121	Actuarial consulting	12	38 348	16 419	3 630	225	6.1	–
5416122	Executive placement services	105	D	D	D	f	D	D
5416123	Human resources & personnel management consulting	69	D	D	D	f	D	D
541613	Marketing consulting services	93	71 870	22 626	4 393	469	27.0	14.0
541614	Process, physical distribution, & logistics consulting services	15	D	D	D	e	D	D
541618	Other management consulting services	25	D	D	D	c	D	D
54162	Environmental consulting services	29	25 490	10 828	2 760	272	48.7	2.2
541620	Environmental consulting services	29	25 490	10 828	2 760	272	48.7	2.2
54169	Other scientific & technical consulting services	114	D	D	D	f	D	D
541690	Other scientific & technical consulting services	114	D	D	D	f	D	D
5417	Scientific research & development services	37	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	34	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	34	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	20	D	D	D	f	D	D
5417102	Research & development in the life sciences	14	20 751	8 565	1 925	199	29.4	13.1
5418	Advertising & related services	437	853 070	270 855	63 992	7 578	19.4	5.8
54181	Advertising agencies	162	274 713	139 128	33 411	2 629	14.6	7.0
541810	Advertising agencies	162	274 713	139 128	33 411	2 629	14.6	7.0
54182	Public relations agencies	77	51 658	19 195	4 537	434	41.8	4.9
541820	Public relations agencies	77	51 658	19 195	4 537	434	41.8	4.9
54183	Media buying services	20	12 536	5 026	1 128	109	1.4	9.1
541830	Media buying services	20	12 536	5 026	1 128	109	1.4	9.1
54184	Media representatives	48	64 358	15 404	3 760	430	6.3	10.1
541840	Media representatives	48	64 358	15 404	3 760	430	6.3	10.1
5418401	Radio & television advertising representatives	28	25 686	10 576	2 592	300	1.9	9.3
5418402	Publishers' advertising representatives	20	38 672	4 828	1 168	130	9.2	10.6
54185	Display advertising	19	D	D	D	c	D	D
541850	Display advertising	19	D	D	D	c	D	D
5418502	Outdoor advertising services	13	10 809	2 254	866	66	26.4	.6
54186	Direct mail advertising	45	265 032	64 881	15 366	3 271	7.9	3.1
541860	Direct mail advertising	45	265 032	64 881	15 366	3 271	7.9	3.1
54187	Advertising material distribution services	5	D	D	D	c	D	D
541870	Advertising material distribution services	5	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DALLAS, TX (DALLAS COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services—Con.							
54189	Other services related to advertising	61	D	D	D	e	D	D
541890	Other services related to advertising	61	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	43	122 747	14 388	3 307	346	57.1	8.2
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	182	D	D	D	g	D	D
54191	Marketing research & public opinion polling	32	D	D	D	f	D	D
541910	Marketing research & public opinion polling	32	D	D	D	f	D	D
54192	Photographic services	114	51 026	15 187	2 887	487	34.8	7.4
541921	Photographic studios, portrait	46	13 066	2 823	652	172	70.2	14.2
541922	Commercial photography	68	37 960	12 364	2 235	315	22.7	5.1
54193	Translation & interpretation services	8	D	D	D	b	D	D
541930	Translation & interpretation services	8	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	28	D	D	D	f	D	D
541990	All other professional, scientific, & technical services	28	D	D	D	f	D	D
	DALLAS, TX (DENTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**22**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	22	D	D	D	h	D	D
5413	Architectural, engineering, & related services	4	D	D	D	h	D	D
54136	Geophysical surveying & mapping services	2	D	D	D	h	D	D
541360	Geophysical surveying & mapping services	2	D	D	D	h	D	D
	DAYTON, TX							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	DECATUR, TX							
54	**Professional, scientific, & technical services**	**14**	**5 569**	**1 607**	**320**	**63**	**50.2**	**.9**
541	Professional, scientific, & technical services	14	5 569	1 607	320	63	50.2	.9
5411	Legal services	6	3 042	784	183	36	49.3	1.4
	DEER PARK, TX							
54	**Professional, scientific, & technical services**	**35**	**37 032**	**14 753**	**3 333**	**440**	**17.7**	**32.7**
541	Professional, scientific, & technical services	35	37 032	14 753	3 333	440	17.7	32.7
5413	Architectural, engineering, & related services	13	29 378	11 976	2 707	364	15.3	32.7
54133	Engineering services	5	D	D	D	b	D	D
541330	Engineering services	5	D	D	D	b	D	D
54138	Testing laboratories	6	19 458	9 781	2 142	298	4.7	18.7
541380	Testing laboratories	6	19 458	9 781	2 142	298	4.7	18.7
	DEL RIO, TX							
54	**Professional, scientific, & technical services**	**34**	**6 998**	**1 838**	**380**	**111**	**59.8**	**4.8**
541	Professional, scientific, & technical services	34	6 998	1 838	380	111	59.8	4.8
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 668	450	118	35	90.0	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 668	450	118	35	90.0	10.0
	DENISON, TX							
54	**Professional, scientific, & technical services**	**35**	**12 515**	**4 927**	**1 146**	**160**	**30.4**	**4.8**
541	Professional, scientific, & technical services	35	12 515	4 927	1 146	160	30.4	4.8
5411	Legal services	9	3 832	1 325	303	37	10.2	9.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 509	554	183	37	32.5	16.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 509	554	183	37	32.5	16.8
5413	Architectural, engineering, & related services	7	2 545	1 029	209	35	68.6	–
5418	Advertising & related services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DENTON, TX							
54	**Professional, scientific, & technical services**	**163**	**62 662**	**24 995**	**5 230**	**1 115**	**41.9**	**11.7**
541	Professional, scientific, & technical services	163	62 662	24 995	5 230	1 115	41.9	11.7
5411	Legal services	68	19 648	7 574	1 639	245	56.1	2.5
54111	Offices of lawyers	67	D	D	D	c	D	D
541110	Offices of lawyers	67	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	67	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	6 795	2 971	614	143	37.4	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	6 795	2 971	614	143	37.4	.6
541211	Offices of certified public accountants	13	3 945	2 221	429	62	40.4	.7
541213	Tax return preparation services	4	D	D	D	b	D	D
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	9 357	2 936	586	87	26.1	7.9
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	12	10 321	5 353	901	102	19.5	7.8
54151	Computer systems design & related services	12	10 321	5 353	901	102	19.5	7.8
5416	Management, scientific, & technical consulting services	21	6 206	1 722	435	61	53.8	7.8
5419	Other professional, scientific, & technical services	10	D	D	D	e	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	DENVER CITY, TX *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	DENVER CITY, TX (YOAKUM COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	DESOTO, TX							
54	**Professional, scientific, & technical services**	**54**	**12 014**	**4 766**	**1 076**	**207**	**55.5**	**7.8**
541	Professional, scientific, & technical services	54	12 014	4 766	1 076	207	55.5	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	4 407	1 810	402	86	63.1	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	4 407	1 810	402	86	63.1	2.1
541213	Tax return preparation services	7	2 034	642	144	39	41.7	1.3
5413	Architectural, engineering, & related services	8	2 324	1 068	266	42	76.5	–
	DEVINE, TX							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	1	D	D	D	c	D	D
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
	DICKINSON, TX							
54	**Professional, scientific, & technical services**	**19**	**1 841**	**414**	**87**	**24**	**59.0**	**27.5**
541	Professional, scientific, & technical services	19	1 841	414	87	24	59.0	27.5
	DILLEY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	DIMMITT, TX							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	DONNA, TX							
54	**Professional, scientific, & technical services**	**6**	**4 309**	**1 108**	**280**	**45**	**14.1**	**9.1**
541	Professional, scientific, & technical services	6	4 309	1 108	280	45	14.1	9.1
5411	Legal services	3	D	D	D	b	D	D
54111	Offices of lawyers	3	D	D	D	b	D	D
541110	Offices of lawyers	3	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	3	D	D	D	b	D	D
	DUBLIN, TX							
54	**Professional, scientific, & technical services**	**4**	**303**	**73**	**15**	**6**	**55.4**	**44.6**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DUMAS, TX							
54	**Professional, scientific, & technical services**	**20**	**6 028**	**1 939**	**523**	**84**	**72.7**	**7.7**
541	Professional, scientific, & technical services	20	6 028	1 939	523	84	72.7	7.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 732	449	123	30	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 732	449	123	30	100.0	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	DUNCANVILLE, TX							
54	**Professional, scientific, & technical services**	**59**	**18 090**	**4 783**	**1 076**	**151**	**29.8**	**9.1**
541	Professional, scientific, & technical services	59	18 090	4 783	1 076	151	29.8	9.1
5411	Legal services	18	4 575	1 319	290	47	37.9	.3
54111	Offices of lawyers	13	3 133	750	190	30	55.3	–
541110	Offices of lawyers	13	3 133	750	190	30	55.3	–
5411101	Offices of lawyers (except legal aid societies)	13	3 133	750	190	30	55.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	2 737	946	185	35	71.5	28.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	2 737	946	185	35	71.5	28.5
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
	EAGLE LAKE, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	EAGLE PASS, TX							
54	**Professional, scientific, & technical services**	**28**	**11 676**	**3 627**	**693**	**158**	**51.9**	**26.4**
541	Professional, scientific, & technical services	28	11 676	3 627	693	158	51.9	26.4
5411	Legal services	15	7 908	2 672	462	103	58.5	9.4
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
	EASTLAND, TX							
54	**Professional, scientific, & technical services**	**18**	**2 300**	**612**	**134**	**38**	**83.0**	**5.9**
541	Professional, scientific, & technical services	18	2 300	612	134	38	83.0	5.9
	EDCOUCH, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	EDGECLIFF, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	EDINBURG, TX							
54	**Professional, scientific, & technical services**	**66**	**32 304**	**12 502**	**2 416**	**469**	**54.8**	**9.9**
541	Professional, scientific, & technical services	66	32 304	12 502	2 416	469	54.8	9.9
5411	Legal services	47	25 237	9 355	1 652	280	50.5	11.4
54111	Offices of lawyers	46	D	D	D	e	D	D
541110	Offices of lawyers	46	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	5 184	2 623	582	124	90.1	–
	EDNA, TX							
54	**Professional, scientific, & technical services**	**10**	**2 240**	**923**	**211**	**42**	**65.8**	**5.0**
541	Professional, scientific, & technical services	10	2 240	923	211	42	65.8	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 155	403	91	20	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 155	403	91	20	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EL CAMPO, TX							
54	**Professional, scientific, & technical services**	**21**	**7 604**	**2 185**	**606**	**81**	**25.7**	**2.4**
541	Professional, scientific, & technical services	21	7 604	2 185	606	81	25.7	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	ELECTRA, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	ELGIN, TX							
54	**Professional, scientific, & technical services**	**9**	**1 355**	**530**	**108**	**18**	**30.6**	**26.3**
541	Professional, scientific, & technical services	9	1 355	530	108	18	30.6	26.3
	EL LAGO, TX							
54	**Professional, scientific, & technical services**	**4**	**521**	**238**	**37**	**5**	**53.2**	**46.8**
	EL PASO, TX							
54	**Professional, scientific, & technical services**	**909**	**389 258**	**158 950**	**34 479**	**5 633**	**36.9**	**9.4**
541	Professional, scientific, & technical services	909	389 258	158 950	34 479	5 633	36.9	9.4
5411	Legal services	346	D	D	D	g	D	D
54111	Offices of lawyers	336	D	D	D	g	D	D
541110	Offices of lawyers	336	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	336	D	D	D	g	D	D
54119	Other legal services	10	2 938	1 227	315	59	11.9	17.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	182	49 058	21 059	5 072	1 420	39.7	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	182	49 058	21 059	5 072	1 420	39.7	9.9
541211	Offices of certified public accountants	102	D	D	D	e	D	D
541213	Tax return preparation services	20	D	D	D	f	D	D
541219	Other accounting services	54	D	D	D	e	D	D
5413	Architectural, engineering, & related services	131	D	D	D	g	D	D
54131	Architectural services	32	25 111	7 580	1 596	224	60.1	4.8
541310	Architectural services	32	25 111	7 580	1 596	224	60.1	4.8
54133	Engineering services	75	D	D	D	f	D	D
541330	Engineering services	75	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
54138	Testing laboratories	10	15 680	5 448	1 549	186	15.0	11.0
541380	Testing laboratories	10	15 680	5 448	1 549	186	15.0	11.0
5414	Specialized design services	20	8 294	2 763	825	120	62.7	23.7
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	32	19 058	6 572	1 433	184	36.3	13.0
54151	Computer systems design & related services	32	19 058	6 572	1 433	184	36.3	13.0
541511	Custom computer programming services	8	D	D	D	c	D	D
541512	Computer systems design services	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	84	21 580	7 834	1 680	359	57.8	20.8
54161	Management consulting services	56	14 429	5 278	1 120	264	57.2	21.8
541612	Human resources & executive search consulting services	15	5 502	2 658	471	131	54.4	23.8
5416122	Executive placement services	10	5 035	2 521	451	128	50.2	26.0
54162	Environmental consulting services	14	4 409	1 397	295	54	60.0	8.6
541620	Environmental consulting services	14	4 409	1 397	295	54	60.0	8.6
5417	Scientific research & development services	11	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	11	D	D	D	c	D	D
5418	Advertising & related services	67	D	D	D	e	D	D
54181	Advertising agencies	25	12 963	5 809	1 523	199	21.1	15.1
541810	Advertising agencies	25	12 963	5 809	1 523	199	21.1	15.1
54185	Display advertising	11	8 384	1 684	436	74	8.2	5.2
541850	Display advertising	11	8 384	1 684	436	74	8.2	5.2
5418502	Outdoor advertising services	10	D	D	D	b	D	D
54189	Other services related to advertising	13	D	D	D	b	D	D
541890	Other services related to advertising	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	36	D	D	D	c	D	D
54192	Photographic services	29	D	D	D	c	D	D
541921	Photographic studios, portrait	26	D	D	D	b	D	D
	ELSA, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ENNIS, TX							
54	**Professional, scientific, & technical services**	**16**	**5 220**	**2 618**	**579**	**73**	**45.1**	**6.7**
541	Professional, scientific, & technical services	16	5 220	2 618	579	73	45.1	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	1 253	656	136	20	D	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	1 253	656	136	20	D	10.3
	EULESS, TX							
54	**Professional, scientific, & technical services**	**63**	**25 141**	**9 263**	**1 619**	**269**	**33.9**	**3.7**
541	Professional, scientific, & technical services	63	25 141	9 263	1 619	269	33.9	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 601	766	161	30	26.1	18.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 601	766	161	30	26.1	18.2
5413	Architectural, engineering, & related services	13	12 657	4 424	536	142	15.5	–
54133	Engineering services	5	D	D	D	c	D	D
541330	Engineering services	5	D	D	D	c	D	D
5415	Computer systems design & related services	17	4 150	2 138	533	29	50.5	.1
54151	Computer systems design & related services	17	4 150	2 138	533	29	50.5	.1
5418	Advertising & related services	4	2 517	875	146	37	41.6	.9
	EVERMAN, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	FAIRFIELD, TX							
54	**Professional, scientific, & technical services**	**11**	**1 608**	**539**	**134**	**45**	**47.8**	**3.8**
541	Professional, scientific, & technical services	11	1 608	539	134	45	47.8	3.8
	FAIR OAKS RANCH, TX *							
54	**Professional, scientific, & technical services**	**7**	**4 166**	**2 664**	**454**	**28**	**25.9**	**1.0**
541	Professional, scientific, & technical services	7	4 166	2 664	454	28	25.9	1.0
	FAIR OAKS RANCH, TX (BEXAR COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	FAIR OAKS RANCH, TX (COMAL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
	FAIR OAKS RANCH, TX (KENDALL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	FALFURRIAS, TX							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FARMERS BRANCH, TX							
54	**Professional, scientific, & technical services**	**310**	**445 982**	**216 380**	**48 058**	**4 592**	**17.2**	**13.6**
541	Professional, scientific, & technical services	310	445 982	216 380	48 058	4 592	17.2	13.6
5411	Legal services	25	16 421	8 419	1 467	222	69.0	2.1
54111	Offices of lawyers	25	16 421	8 419	1 467	222	69.0	2.1
541110	Offices of lawyers	25	16 421	8 419	1 467	222	69.0	2.1
5411101	Offices of lawyers (except legal aid societies)	25	16 421	8 419	1 467	222	69.0	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	45	21 858	10 832	1 793	305	24.2	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	45	21 858	10 832	1 793	305	24.2	3.6
541211	Offices of certified public accountants	30	10 876	3 809	798	114	29.7	1.6
541219	Other accounting services	13	D	D	D	c	D	D
5413	Architectural, engineering, & related services	46	77 731	36 686	8 538	834	21.4	3.8
54131	Architectural services	7	D	D	D	c	D	D
541310	Architectural services	7	D	D	D	c	D	D
54133	Engineering services	31	52 399	29 523	6 983	644	26.1	5.1
541330	Engineering services	31	52 399	29 523	6 983	644	26.1	5.1
5414	Specialized design services	13	14 188	4 273	927	109	9.2	10.4
54141	Interior design services	6	D	D	D	b	D	D
541410	Interior design services	6	D	D	D	b	D	D
54143	Graphic design services	6	10 232	2 970	677	73	9.8	3.7
541430	Graphic design services	6	10 232	2 970	677	73	9.8	3.7
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5414302	Commercial art	2	D	D	D	b	D	D
5415	Computer systems design & related services	66	199 697	114 048	26 971	2 071	9.9	23.5
54151	Computer systems design & related services	66	199 697	114 048	26 971	2 071	9.9	23.5
541511	Custom computer programming services	28	114 582	71 778	16 923	1 237	7.4	36.5
541512	Computer systems design services	29	79 219	39 217	9 313	776	12.1	5.4
5415121	Computer systems integrators	17	51 975	21 976	4 992	529	11.3	1.9
5415122	Computer systems consultants (except systems integrators)	12	27 244	17 241	4 321	247	13.7	12.0
541519	Other computer related services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	73	69 065	30 713	6 155	558	16.7	4.5
54161	Management consulting services	58	55 466	23 960	4 902	443	20.1	4.6
541611	Administrative management & general management consulting service	22	16 938	7 421	1 296	110	25.1	3.9
541612	Human resources & executive search consulting services	19	21 804	9 868	2 154	147	17.5	6.7
5416122	Executive placement services	10	3 866	1 723	316	52	70.6	4.7
5416123	Human resources & personnel management consulting	7	D	D	D	b	D	D
541613	Marketing consulting services	7	6 457	2 396	462	102	39.0	6.3
541618	Other management consulting services	5	D	D	D	b	D	D
54169	Other scientific & technical consulting services	11	10 910	5 669	1 058	95	3.3	5.3
541690	Other scientific & technical consulting services	11	10 910	5 669	1 058	95	3.3	5.3
5418	Advertising & related services	27	31 589	6 552	1 180	255	23.4	4.5
54189	Other services related to advertising	10	13 725	1 423	227	37	24.4	.1
541890	Other services related to advertising	10	13 725	1 423	227	37	24.4	.1
5418902	Advertising specialties goods distributor	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	c	D	D
54192	Photographic services	6	4 377	1 105	203	40	19.1	–
541921	Photographic studios, portrait	5	D	D	D	b	D	D
	FARMERSVILLE, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	FLORESVILLE, TX							
54	**Professional, scientific, & technical services**	**14**	**1 418**	**361**	**85**	**35**	**92.7**	**–**
541	Professional, scientific, & technical services	14	1 418	361	85	35	92.7	–
	FLOWER MOUND, TX *							
54	**Professional, scientific, & technical services**	**75**	**21 955**	**6 299**	**1 317**	**193**	**50.8**	**10.2**
541	Professional, scientific, & technical services	75	21 955	6 299	1 317	193	50.8	10.2
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	26	7 715	2 366	520	38	39.2	.3
54151	Computer systems design & related services	26	7 715	2 366	520	38	39.2	.3
5416	Management, scientific, & technical consulting services	15	3 000	1 100	217	73	70.8	1.3
5418	Advertising & related services	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FLOWER MOUND, TX (DENTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**73**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	73	D	D	D	c	D	D
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	26	7 715	2 366	520	38	39.2	.3
54151	Computer systems design & related services	26	7 715	2 366	520	38	39.2	.3
5416	Management, scientific, & technical consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
	FLOWER MOUND, TX (TARRANT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	FLOYDADA, TX							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	FOREST HILL, TX							
54	**Professional, scientific, & technical services**	**3**	**1 057**	**426**	**133**	**20**	**55.0**	**45.0**
541	Professional, scientific, & technical services	3	1 057	426	133	20	55.0	45.0
	FORNEY, TX							
54	**Professional, scientific, & technical services**	**9**	**1 773**	**677**	**149**	**31**	**50.6**	**11.7**
541	Professional, scientific, & technical services	9	1 773	677	149	31	50.6	11.7
	FORT STOCKTON, TX							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	FORT WORTH, TX *							
54	**Professional, scientific, & technical services**	**1 297**	**1 064 306**	**404 822**	**90 784**	**9 539**	**20.2**	**6.1**
541	Professional, scientific, & technical services	1 297	1 064 306	404 822	90 784	9 539	20.2	6.1
5411	Legal services	494	331 720	126 814	26 959	2 619	25.2	3.5
54111	Offices of lawyers	484	326 082	123 708	26 258	2 535	25.6	3.4
541110	Offices of lawyers	484	326 082	123 708	26 258	2 535	25.6	3.4
5411101	Offices of lawyers (except legal aid societies)	484	326 082	123 708	26 258	2 535	25.6	3.4
54119	Other legal services	10	5 638	3 106	701	84	4.3	8.5
541191	Title abstract & settlement offices	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	230	100 866	40 081	9 500	1 570	26.3	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	230	100 866	40 081	9 500	1 570	26.3	5.2
541211	Offices of certified public accountants	149	74 579	27 684	6 150	787	27.3	3.5
541213	Tax return preparation services	24	6 756	2 547	816	510	29.7	2.0
541219	Other accounting services	51	15 709	7 568	1 841	211	25.9	4.6
5413	Architectural, engineering, & related services	189	277 190	121 716	25 567	2 464	14.8	7.2
54131	Architectural services	53	36 188	15 399	3 707	334	32.3	2.9
541310	Architectural services	53	36 188	15 399	3 707	334	32.3	2.9
54133	Engineering services	100	217 961	96 799	19 597	1 832	11.3	7.1
541330	Engineering services	100	217 961	96 799	19 597	1 832	11.3	7.1
54134	Drafting services	10	5 076	1 638	392	46	3.8	2.0
541340	Drafting services	10	5 076	1 638	392	46	3.8	2.0
54137	Surveying & mapping (except geophysical) services	11	7 472	3 546	796	119	4.6	–
541370	Surveying & mapping (except geophysical) services	11	7 472	3 546	796	119	4.6	–
54138	Testing laboratories	11	7 971	3 547	884	119	47.2	16.5
541380	Testing laboratories	11	7 971	3 547	884	119	47.2	16.5
5414	Specialized design services	46	17 829	3 503	671	120	47.9	9.2
54141	Interior design services	24	9 224	1 728	297	52	41.5	5.3
541410	Interior design services	24	9 224	1 728	297	52	41.5	5.3
54143	Graphic design services	18	8 118	1 658	360	63	52.8	13.6
541430	Graphic design services	18	8 118	1 658	360	63	52.8	13.6
5414301	Graphic design services (except commercial art & medical artists)	15	D	D	D	b	D	D
5415	Computer systems design & related services	86	143 660	43 171	13 114	945	5.9	3.4
54151	Computer systems design & related services	86	143 660	43 171	13 114	945	5.9	3.4
541511	Custom computer programming services	37	26 509	10 272	2 615	259	9.8	14.1
541512	Computer systems design services	31	D	D	D	c	D	D
5415121	Computer systems integrators	15	D	D	D	c	D	D
541513	Computer facilities management services	12	D	D	D	f	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FORT WORTH, TX *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	126	97 164	38 473	8 040	753	17.0	16.0
54161	Management consulting services	94	87 003	33 869	7 018	627	13.8	16.9
541611	Administrative management & general management consulting service	44	29 372	12 769	2 538	171	15.5	31.4
541612	Human resources & executive search consulting services	21	26 951	11 666	2 031	199	13.8	1.4
5416122	Executive placement services	9	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	10	14 442	5 832	1 171	109	18.0	–
541613	Marketing consulting services	15	8 788	3 968	888	133	34.8	51.5
541614	Process, physical distribution, & logistics consulting services	7	D	D	D	b	D	D
541618	Other management consulting services	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	25	7 906	3 742	858	106	37.3	10.4
541690	Other scientific & technical consulting services	25	7 906	3 742	858	106	37.3	10.4
5418	Advertising & related services	75	76 728	24 334	5 422	764	29.5	4.1
54181	Advertising agencies	25	21 551	9 297	2 094	226	36.2	7.1
541810	Advertising agencies	25	21 551	9 297	2 094	226	36.2	7.1
54186	Direct mail advertising	8	25 828	9 076	2 034	317	4.6	–
541860	Direct mail advertising	8	25 828	9 076	2 034	317	4.6	–
54189	Other services related to advertising	15	D	D	D	c	D	D
541890	Other services related to advertising	15	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	12	15 512	2 279	514	110	40.3	–
5419	Other professional, scientific, & technical services	42	15 827	5 756	1 278	273	38.7	11.6
54192	Photographic services	27	D	D	D	c	D	D
541921	Photographic studios, portrait	22	D	D	D	c	D	D
	FORT WORTH, TX (TARRANT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1 297**	**1 064 306**	**404 822**	**90 784**	**9 539**	**20.2**	**6.1**
541	Professional, scientific, & technical services	1 297	1 064 306	404 822	90 784	9 539	20.2	6.1
5411	Legal services	494	331 720	126 814	26 959	2 619	25.2	3.5
54111	Offices of lawyers	484	326 082	123 708	26 258	2 535	25.6	3.4
541110	Offices of lawyers	484	326 082	123 708	26 258	2 535	25.6	3.4
5411101	Offices of lawyers (except legal aid societies)	484	326 082	123 708	26 258	2 535	25.6	3.4
54119	Other legal services	10	5 638	3 106	701	84	4.3	8.5
541191	Title abstract & settlement offices	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	230	100 866	40 081	9 500	1 570	26.3	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	230	100 866	40 081	9 500	1 570	26.3	5.2
541211	Offices of certified public accountants	149	74 579	27 684	6 150	787	27.3	3.5
541213	Tax return preparation services	24	6 756	2 547	816	510	29.7	2.0
541219	Other accounting services	51	15 709	7 568	1 841	211	25.9	4.6
5413	Architectural, engineering, & related services	189	277 190	121 716	25 567	2 464	14.8	7.2
54131	Architectural services	53	36 188	15 399	3 707	334	32.3	2.9
541310	Architectural services	53	36 188	15 399	3 707	334	32.3	2.9
54133	Engineering services	100	217 961	96 799	19 597	1 832	11.3	7.1
541330	Engineering services	100	217 961	96 799	19 597	1 832	11.3	7.1
54134	Drafting services	10	5 076	1 638	392	46	3.8	2.0
541340	Drafting services	10	5 076	1 638	392	46	3.8	2.0
54137	Surveying & mapping (except geophysical) services	11	7 472	3 546	796	119	4.6	–
541370	Surveying & mapping (except geophysical) services	11	7 472	3 546	796	119	4.6	–
54138	Testing laboratories	11	7 971	3 547	884	119	47.2	16.5
541380	Testing laboratories	11	7 971	3 547	884	119	47.2	16.5
5414	Specialized design services	46	17 829	3 503	671	120	47.9	9.2
54141	Interior design services	24	9 224	1 728	297	52	41.5	5.3
541410	Interior design services	24	9 224	1 728	297	52	41.5	5.3
54143	Graphic design services	18	8 118	1 658	360	63	52.8	13.6
541430	Graphic design services	18	8 118	1 658	360	63	52.8	13.6
5414301	Graphic design services (except commercial art & medical artists)	15	D	D	D	b	D	D
5415	Computer systems design & related services	86	143 660	43 171	13 114	945	5.9	3.4
54151	Computer systems design & related services	86	143 660	43 171	13 114	945	5.9	3.4
541511	Custom computer programming services	37	26 509	10 272	2 615	259	9.8	14.1
541512	Computer systems design services	31	D	D	D	c	D	D
5415121	Computer systems integrators	15	D	D	D	c	D	D
541513	Computer facilities management services	12	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	126	97 164	38 473	8 040	753	17.0	16.0
54161	Management consulting services	94	87 003	33 869	7 018	627	13.8	16.9
541611	Administrative management & general management consulting service	44	29 372	12 769	2 538	171	15.5	31.4
541612	Human resources & executive search consulting services	21	26 951	11 666	2 031	199	13.8	1.4
5416122	Executive placement services	9	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	10	14 442	5 832	1 171	109	18.0	–
541613	Marketing consulting services	15	8 788	3 968	888	133	34.8	51.5
541614	Process, physical distribution, & logistics consulting services	7	D	D	D	b	D	D
541618	Other management consulting services	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	25	7 906	3 742	858	106	37.3	10.4
541690	Other scientific & technical consulting services	25	7 906	3 742	858	106	37.3	10.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FORT WORTH, TX (TARRANT COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	75	76 728	24 334	5 422	764	29.5	4.1
54181	Advertising agencies	25	21 551	9 297	2 094	226	36.2	7.1
541810	Advertising agencies	25	21 551	9 297	2 094	226	36.2	7.1
54186	Direct mail advertising	8	25 828	9 076	2 034	317	4.6	–
541860	Direct mail advertising	8	25 828	9 076	2 034	317	4.6	–
54189	Other services related to advertising	15	D	D	D	c	D	D
541890	Other services related to advertising	15	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	12	15 512	2 279	514	110	40.3	–
5419	Other professional, scientific, & technical services	42	15 827	5 756	1 278	273	38.7	11.6
54192	Photographic services	27	D	D	D	c	D	D
541921	Photographic studios, portrait	22	D	D	D	c	D	D
	FREDERICKSBURG, TX							
54	**Professional, scientific, & technical services**	**38**	**7 647**	**2 657**	**603**	**114**	**49.8**	**14.7**
541	Professional, scientific, & technical services	38	7 647	2 657	603	114	49.8	14.7
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 498	806	200	41	35.9	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 498	806	200	41	35.9	7.9
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	FREEPORT, TX							
54	**Professional, scientific, & technical services**	**18**	**16 766**	**9 147**	**2 104**	**256**	**9.9**	**2.8**
541	Professional, scientific, & technical services	18	16 766	9 147	2 104	256	9.9	2.8
5413	Architectural, engineering, & related services	6	9 688	6 755	1 502	184	1.2	–
54134	Drafting services	1	D	D	D	c	D	D
541340	Drafting services	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	4	5 558	1 965	501	49	2.3	6.5
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
	FREER, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	FRIENDSWOOD, TX *							
54	**Professional, scientific, & technical services**	**61**	**29 265**	**13 022**	**2 413**	**241**	**56.5**	**3.3**
541	Professional, scientific, & technical services	61	29 265	13 022	2 413	241	56.5	3.3
5411	Legal services	9	11 110	3 681	562	72	38.4	1.9
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 228	582	49	15	97.6	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 228	582	49	15	97.6	2.4
5413	Architectural, engineering, & related services	17	10 132	5 941	952	78	82.4	6.6
54133	Engineering services	14	9 672	5 711	937	72	82.2	6.3
541330	Engineering services	14	9 672	5 711	937	72	82.2	6.3
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	FRIENDSWOOD, TX (GALVESTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**57**	**28 696**	**12 850**	**2 369**	**233**	**56.2**	**2.8**
541	Professional, scientific, & technical services	57	28 696	12 850	2 369	233	56.2	2.8
5411	Legal services	8	D	D	D	b	D	D
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 228	582	49	15	97.6	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 228	582	49	15	97.6	2.4
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
54133	Engineering services	12	D	D	D	b	D	D
541330	Engineering services	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
	FRIENDSWOOD, TX (HARRIS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**569**	**172**	**44**	**8**	**72.9**	**27.1**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FRIONA, TX							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	FRISCO, TX *							
54	**Professional, scientific, & technical services**	**35**	**7 835**	**2 959**	**553**	**56**	**69.8**	**12.9**
541	Professional, scientific, & technical services	35	7 835	2 959	553	56	69.8	12.9
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
	FRISCO, TX (COLLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**28**	**5 731**	**1 874**	**338**	**44**	**73.2**	**4.0**
541	Professional, scientific, & technical services	28	5 731	1 874	338	44	73.2	4.0
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
	FRISCO, TX (DENTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7**	**2 104**	**1 085**	**215**	**12**	**60.6**	**37.1**
541	Professional, scientific, & technical services	7	2 104	1 085	215	12	60.6	37.1
	GAINESVILLE, TX							
54	**Professional, scientific, & technical services**	**27**	**6 245**	**2 251**	**508**	**100**	**60.4**	**8.4**
541	Professional, scientific, & technical services	27	6 245	2 251	508	100	60.4	8.4
5411	Legal services	11	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
	GALENA PARK, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	GALVESTON, TX							
54	**Professional, scientific, & technical services**	**104**	**48 007**	**17 261**	**3 706**	**438**	**41.3**	**10.2**
541	Professional, scientific, & technical services	104	48 007	17 261	3 706	438	41.3	10.2
5411	Legal services	52	32 595	12 256	2 750	287	38.2	5.5
54111	Offices of lawyers	51	D	D	D	e	D	D
541110	Offices of lawyers	51	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	4 134	1 646	372	59	60.9	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	4 134	1 646	372	59	60.9	6.8
541211	Offices of certified public accountants	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	3 400	1 116	215	41	39.3	53.3
5418	Advertising & related services	3	1 450	379	76	11	D	–
	GARLAND, TX *							
54	**Professional, scientific, & technical services**	**256**	**222 526**	**59 625**	**13 854**	**1 439**	**17.0**	**2.0**
541	Professional, scientific, & technical services	256	222 526	59 625	13 854	1 439	17.0	2.0
5411	Legal services	37	10 343	3 927	762	94	40.2	4.9
54111	Offices of lawyers	32	8 042	3 110	670	75	48.6	6.2
541110	Offices of lawyers	32	8 042	3 110	670	75	48.6	6.2
5411101	Offices of lawyers (except legal aid societies)	32	8 042	3 110	670	75	48.6	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	61	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	61	D	D	D	f	D	D
541211	Offices of certified public accountants	27	D	D	D	f	D	D
541219	Other accounting services	30	D	D	D	b	D	D
5413	Architectural, engineering, & related services	53	36 774	10 065	2 019	248	35.0	1.8
54133	Engineering services	38	30 018	6 827	1 325	142	28.9	1.5
541330	Engineering services	38	30 018	6 827	1 325	142	28.9	1.5
5414	Specialized design services	10	2 140	326	70	22	60.6	8.2
5415	Computer systems design & related services	44	43 983	16 668	3 945	320	9.6	3.3
54151	Computer systems design & related services	44	43 983	16 668	3 945	320	9.6	3.3
541511	Custom computer programming services	21	12 844	5 595	1 237	87	12.8	2.8
541512	Computer systems design services	19	30 698	10 945	2 682	230	7.0	3.6
5415122	Computer systems consultants (except systems integrators)	14	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	27	3 896	1 583	410	42	56.4	2.1
5418	Advertising & related services	10	5 633	1 484	242	46	88.8	1.5
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GARLAND, TX (DALLAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**256**	**222 526**	**59 625**	**13 854**	**1 439**	**17.0**	**2.0**
541	Professional, scientific, & technical services	256	222 526	59 625	13 854	1 439	17.0	2.0
5411	Legal services	37	10 343	3 927	762	94	40.2	4.9
54111	Offices of lawyers	32	8 042	3 110	670	75	48.6	6.2
541110	Offices of lawyers	32	8 042	3 110	670	75	48.6	6.2
5411101	Offices of lawyers (except legal aid societies)	32	8 042	3 110	670	75	48.6	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	61	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	61	D	D	D	f	D	D
541211	Offices of certified public accountants	27	D	D	D	f	D	D
541219	Other accounting services	30	D	D	D	b	D	D
5413	Architectural, engineering, & related services	53	36 774	10 065	2 019	248	35.0	1.8
54133	Engineering services	38	30 018	6 827	1 325	142	28.9	1.5
541330	Engineering services	38	30 018	6 827	1 325	142	28.9	1.5
5414	Specialized design services	10	2 140	326	70	22	60.6	8.2
5415	Computer systems design & related services	44	43 983	16 668	3 945	320	9.6	3.3
54151	Computer systems design & related services	44	43 983	16 668	3 945	320	9.6	3.3
541511	Custom computer programming services	21	12 844	5 595	1 237	87	12.8	2.8
541512	Computer systems design services	19	30 698	10 945	2 682	230	7.0	3.6
5415122	Computer systems consultants (except systems integrators)	14	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	27	3 896	1 583	410	42	56.4	2.1
5418	Advertising & related services	10	5 633	1 484	242	46	88.8	1.5
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	GATESVILLE, TX							
54	**Professional, scientific, & technical services**	**13**	**2 460**	**502**	**121**	**35**	**73.1**	**6.6**
541	Professional, scientific, & technical services	13	2 460	502	121	35	73.1	6.6
	GEORGETOWN, TX							
54	**Professional, scientific, & technical services**	**84**	**24 631**	**9 144**	**2 067**	**283**	**36.0**	**13.3**
541	Professional, scientific, & technical services	84	24 631	9 144	2 067	283	36.0	13.3
5411	Legal services	28	D	D	D	b	D	D
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 987	933	240	57	56.6	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 987	933	240	57	56.6	5.1
5413	Architectural, engineering, & related services	17	9 179	3 396	840	98	37.1	.3
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	b	D	D
	GEORGE WEST, TX							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	GIDDINGS, TX							
54	**Professional, scientific, & technical services**	**17**	**4 245**	**1 757**	**422**	**65**	**50.3**	**4.6**
541	Professional, scientific, & technical services	17	4 245	1 757	422	65	50.3	4.6
	GILMER, TX							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
	GLADEWATER, TX *							
54	**Professional, scientific, & technical services**	**5**	**693**	**171**	**59**	**14**	**23.1**	**4.8**
	GLADEWATER, TX (GREGG COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**693**	**171**	**59**	**14**	**23.1**	**4.8**
	GLENN HEIGHTS, TX *							
54	**Professional, scientific, & technical services**	**5**	**967**	**410**	**75**	**15**	**36.9**	**–**
541	Professional, scientific, & technical services	5	967	410	75	15	36.9	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GLENN HEIGHTS, TX (DALLAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	GLENN HEIGHTS, TX (ELLIS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	GONZALES, TX							
54	**Professional, scientific, & technical services**	**24**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	24	D	D	D	b	D	D
	GRAHAM, TX							
54	**Professional, scientific, & technical services**	**21**	**5 112**	**1 687**	**375**	**62**	**38.2**	**36.6**
541	Professional, scientific, & technical services	21	5 112	1 687	375	62	38.2	36.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
	GRANBURY, TX							
54	**Professional, scientific, & technical services**	**38**	**10 246**	**2 570**	**471**	**120**	**59.7**	**23.2**
541	Professional, scientific, & technical services	38	10 246	2 570	471	120	59.7	23.2
5411	Legal services	7	D	D	D	b	D	D
54111	Offices of lawyers	6	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	1 635	383	89	38	69.0	13.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	1 635	383	89	38	69.0	13.0
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
	GRAND PRAIRIE, TX *							
54	**Professional, scientific, & technical services**	**130**	**59 068**	**22 787**	**5 083**	**768**	**33.6**	**22.6**
541	Professional, scientific, & technical services	130	59 068	22 787	5 083	768	33.6	22.6
5411	Legal services	30	8 755	3 267	811	121	39.7	14.7
54111	Offices of lawyers	30	8 755	3 267	811	121	39.7	14.7
541110	Offices of lawyers	30	8 755	3 267	811	121	39.7	14.7
5411101	Offices of lawyers (except legal aid societies)	30	8 755	3 267	811	121	39.7	14.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 101	588	132	32	92.1	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 101	588	132	32	92.1	7.9
5413	Architectural, engineering, & related services	24	13 292	5 060	1 117	171	47.4	29.3
54137	Surveying & mapping (except geophysical) services	4	1 684	1 029	237	40	42.8	–
541370	Surveying & mapping (except geophysical) services	4	1 684	1 029	237	40	42.8	–
5414	Specialized design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	24	5 229	1 730	422	48	33.7	13.6
54151	Computer systems design & related services	24	5 229	1 730	422	48	33.7	13.6
5416	Management, scientific, & technical consulting services	19	15 813	8 126	1 762	165	11.1	31.4
54161	Management consulting services	17	D	D	D	c	D	D
541611	Administrative management & general management consulting service	8	9 586	5 006	1 184	82	2.7	51.5
5418	Advertising & related services	8	9 165	2 611	496	139	28.1	15.7
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	7	1 756	423	92	33	67.5	–
	GRAND PRAIRIE, TX (DALLAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**88**	**25 864**	**9 280**	**2 064**	**363**	**49.1**	**14.5**
541	Professional, scientific, & technical services	88	25 864	9 280	2 064	363	49.1	14.5
5411	Legal services	30	8 755	3 267	811	121	39.7	14.7
54111	Offices of lawyers	30	8 755	3 267	811	121	39.7	14.7
541110	Offices of lawyers	30	8 755	3 267	811	121	39.7	14.7
5411101	Offices of lawyers (except legal aid societies)	30	8 755	3 267	811	121	39.7	14.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	4 643	2 177	438	73	55.7	17.8
54137	Surveying & mapping (except geophysical) services	4	1 684	1 029	237	40	42.8	–
541370	Surveying & mapping (except geophysical) services	4	1 684	1 029	237	40	42.8	–
5415	Computer systems design & related services	15	4 429	1 286	310	38	26.2	11.6
54151	Computer systems design & related services	15	4 429	1 286	310	38	26.2	11.6
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GRAND PRAIRIE, TX (TARRANT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**42**	**33 204**	**13 507**	**3 019**	**405**	**21.5**	**29.0**
541	Professional, scientific, & technical services	42	33 204	13 507	3 019	405	21.5	29.0
5413	Architectural, engineering, & related services	10	8 649	2 883	679	98	43.0	35.5
5416	Management, scientific, & technical consulting services	13	14 401	7 079	1 587	129	10.4	34.2
54161	Management consulting services	12	D	D	D	c	D	D
541611	Administrative management & general management consulting service	5	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	c	D	D
	GRAND SALINE, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	GRAPEVINE, TX *							
54	**Professional, scientific, & technical services**	**106**	**45 946**	**14 036**	**2 777**	**307**	**38.2**	**10.0**
541	Professional, scientific, & technical services	106	45 946	14 036	2 777	307	38.2	10.0
5411	Legal services	12	3 950	863	176	25	49.2	1.6
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 148	801	178	35	94.5	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 148	801	178	35	94.5	5.5
5413	Architectural, engineering, & related services	14	6 030	2 692	432	49	54.8	4.7
5415	Computer systems design & related services	27	6 503	2 696	511	55	83.0	8.1
54151	Computer systems design & related services	27	6 503	2 696	511	55	83.0	8.1
5416	Management, scientific, & technical consulting services	25	11 560	4 829	973	108	16.5	29.8
54161	Management consulting services	22	10 708	4 329	876	102	17.8	32.2
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5418909	All other advertising	1	D	D	D	a	D	D
	GRAPEVINE, TX (TARRANT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**106**	**45 946**	**14 036**	**2 777**	**307**	**38.2**	**10.0**
541	Professional, scientific, & technical services	106	45 946	14 036	2 777	307	38.2	10.0
5411	Legal services	12	3 950	863	176	25	49.2	1.6
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 148	801	178	35	94.5	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 148	801	178	35	94.5	5.5
5413	Architectural, engineering, & related services	14	6 030	2 692	432	49	54.8	4.7
5415	Computer systems design & related services	27	6 503	2 696	511	55	83.0	8.1
54151	Computer systems design & related services	27	6 503	2 696	511	55	83.0	8.1
5416	Management, scientific, & technical consulting services	25	11 560	4 829	973	108	16.5	29.8
54161	Management consulting services	22	10 708	4 329	876	102	17.8	32.2
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5418909	All other advertising	1	D	D	D	a	D	D
	GREENVILLE, TX							
54	**Professional, scientific, & technical services**	**43**	**18 962**	**7 017**	**1 804**	**364**	**21.0**	**14.2**
541	Professional, scientific, & technical services	43	18 962	7 017	1 804	364	21.0	14.2
5411	Legal services	22	5 917	1 811	418	74	42.8	12.4
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	6 055	2 280	523	172	8.0	13.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	6 055	2 280	523	172	8.0	13.8
541219	Other accounting services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
	GROESBECK, TX							
54	**Professional, scientific, & technical services**	**9**	**2 085**	**464**	**108**	**29**	**61.0**	**21.9**
541	Professional, scientific, & technical services	9	2 085	464	108	29	61.0	21.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GROVES, TX							
54	**Professional, scientific, & technical services**	**6**	**3 197**	**1 608**	**155**	**24**	**63.2**	**–**
541	Professional, scientific, & technical services	6	3 197	1 608	155	24	63.2	–
	GUN BARREL CITY, TX							
54	**Professional, scientific, & technical services**	**8**	**1 640**	**558**	**126**	**21**	**19.1**	**–**
541	Professional, scientific, & technical services	8	1 640	558	126	21	19.1	–
	HALLETTSVILLE, TX							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
	HALTOM CITY, TX							
54	**Professional, scientific, & technical services**	**35**	**9 186**	**3 108**	**706**	**136**	**78.7**	**7.8**
541	Professional, scientific, & technical services	35	9 186	3 108	706	136	78.7	7.8
5413	Architectural, engineering, & related services	8	5 018	1 579	352	61	95.6	4.4
	HAMILTON, TX							
54	**Professional, scientific, & technical services**	**12**	**2 036**	**464**	**122**	**34**	**78.3**	**2.8**
541	Professional, scientific, & technical services	12	2 036	464	122	34	78.3	2.8
	HAMLIN, TX *							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
	HAMLIN, TX (JONES COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
	HARKER HEIGHTS, TX							
54	**Professional, scientific, & technical services**	**6**	**775**	**280**	**66**	**17**	**73.3**	**2.2**
	HARLINGEN, TX							
54	**Professional, scientific, & technical services**	**105**	**43 436**	**14 666**	**3 536**	**731**	**61.3**	**11.3**
541	Professional, scientific, & technical services	105	43 436	14 666	3 536	731	61.3	11.3
5411	Legal services	48	17 728	4 074	932	183	52.1	9.0
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	7 578	2 730	678	222	38.7	28.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	7 578	2 730	678	222	38.7	28.4
541211	Offices of certified public accountants	11	D	D	D	b	D	D
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	15	5 043	2 201	530	89	80.6	3.8
5414	Specialized design services	4	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	9	7 932	4 345	1 074	173	89.0	11.0
54161	Management consulting services	6	D	D	D	c	D	D
541613	Marketing consulting services	1	D	D	D	c	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
	HASKELL, TX							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	HEARNE, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	HEATH, TX							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HEDWIG VILLAGE, TX							
54	**Professional, scientific, & technical services**	**67**	**23 626**	**8 276**	**1 584**	**185**	**46.0**	**12.8**
541	Professional, scientific, & technical services	67	23 626	8 276	1 584	185	46.0	12.8
5411	Legal services	32	8 980	2 757	494	68	67.4	7.8
54111	Offices of lawyers	32	8 980	2 757	494	68	67.4	7.8
541110	Offices of lawyers	32	8 980	2 757	494	68	67.4	7.8
5411101	Offices of lawyers (except legal aid societies)	32	8 980	2 757	494	68	67.4	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 127	1 331	283	34	78.5	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 127	1 331	283	34	78.5	4.3
541213	Tax return preparation services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	7	4 378	1 506	284	28	29.6	32.3
5418	Advertising & related services	4	3 589	892	86	14	22.0	–
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	HEMPSTEAD, TX							
54	**Professional, scientific, & technical services**	**5**	**411**	**135**	**50**	**5**	**49.4**	**38.4**
	HENDERSON, TX							
54	**Professional, scientific, & technical services**	**31**	**38 233**	**4 329**	**795**	**189**	**13.5**	**1.5**
541	Professional, scientific, & technical services	31	38 233	4 329	795	189	13.5	1.5
5411	Legal services	13	31 169	2 227	353	110	3.9	1.1
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 226	318	81	21	80.1	19.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 226	318	81	21	80.1	19.9
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	HENRIETTA, TX							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	HEREFORD, TX							
54	**Professional, scientific, & technical services**	**16**	**3 473**	**1 380**	**338**	**60**	**35.6**	**6.0**
541	Professional, scientific, & technical services	16	3 473	1 380	338	60	35.6	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 820	788	186	31	28.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 820	788	186	31	28.5	–
	HEWITT, TX							
54	**Professional, scientific, & technical services**	**5**	**966**	**591**	**152**	**19**	**80.4**	**9.6**
541	Professional, scientific, & technical services	5	966	591	152	19	80.4	9.6
	HIDALGO, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HIGHLAND PARK, TX							
54	**Professional, scientific, & technical services**	**37**	**15 840**	**5 432**	**946**	**110**	**52.5**	**2.1**
541	Professional, scientific, & technical services	37	15 840	5 432	946	110	52.5	2.1
5411	Legal services	9	5 501	2 310	457	40	32.7	1.2
54111	Offices of lawyers	8	D	D	D	a	D	D
541110	Offices of lawyers	8	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	a	D	D
5413	Architectural, engineering, & related services	5	2 005	580	95	15	99.1	.9
5414	Specialized design services	8	2 489	224	55	7	87.9	–
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
54192	Photographic services	1	D	D	D	a	D	D
541921	Photographic studios, portrait	1	D	D	D	a	D	D
	HIGHLAND VILLAGE, TX							
54	**Professional, scientific, & technical services**	**29**	**5 285**	**1 616**	**281**	**46**	**84.9**	**8.8**
541	Professional, scientific, & technical services	29	5 285	1 616	281	46	84.9	8.8
	HILLSBORO, TX							
54	**Professional, scientific, & technical services**	**16**	**3 488**	**890**	**218**	**51**	**80.7**	**3.6**
541	Professional, scientific, & technical services	16	3 488	890	218	51	80.7	3.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HITCHCOCK, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	HOLLYWOOD PARK, TX							
54	**Professional, scientific, & technical services**	**9**	**1 204**	**237**	**51**	**13**	**100.0**	**–**
541	Professional, scientific, & technical services	9	1 204	237	51	13	100.0	–
	HONDO, TX							
54	**Professional, scientific, & technical services**	**16**	**3 328**	**1 278**	**273**	**56**	**45.9**	**3.1**
541	Professional, scientific, & technical services	16	3 328	1 278	273	56	45.9	3.1
	HOOKS, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	HORIZON CITY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	HOUSTON, TX *							
54	**Professional, scientific, & technical services**	**7 763**	**14 150 294**	**4 922 456**	**1 058 304**	**91 030**	**11.4**	**8.3**
541	Professional, scientific, & technical services	7 763	14 150 294	4 922 456	1 058 304	91 030	11.4	8.3
5411	Legal services	2 564	2 714 421	1 018 027	197 935	16 869	17.1	4.3
54111	Offices of lawyers	2 507	2 673 178	1 007 216	195 093	16 520	17.1	4.3
541110	Offices of lawyers	2 507	2 673 178	1 007 216	195 093	16 520	17.1	4.3
5411101	Offices of lawyers (except legal aid societies)	2 507	2 673 178	1 007 216	195 093	16 520	17.1	4.3
54119	Other legal services	57	41 243	10 811	2 842	349	15.3	5.9
541191	Title abstract & settlement offices	29	21 088	5 825	1 745	208	20.7	11.3
541199	All other legal services	28	20 155	4 986	1 097	141	9.6	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	999	1 054 341	483 178	103 951	10 881	14.2	13.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	999	1 054 341	483 178	103 951	10 881	14.2	13.1
541211	Offices of certified public accountants	652	785 442	330 767	68 822	6 511	12.5	1.8
541213	Tax return preparation services	79	8 498	2 228	720	295	59.9	17.9
541214	Payroll services	29	193 958	122 571	28 764	3 106	2.8	59.1
541219	Other accounting services	239	66 443	27 612	5 645	969	61.4	11.2
5413	Architectural, engineering, & related services	1 443	5 915 169	1 930 083	413 723	34 778	7.1	7.3
54131	Architectural services	278	274 021	113 459	22 146	2 200	26.1	2.2
541310	Architectural services	278	274 021	113 459	22 146	2 200	26.1	2.2
54133	Engineering services	895	4 983 530	1 584 119	333 768	27 376	5.4	6.7
541330	Engineering services	895	4 983 530	1 584 119	333 768	27 376	5.4	6.7
54134	Drafting services	16	8 753	5 642	1 352	93	3.6	10.2
541340	Drafting services	16	8 753	5 642	1 352	93	3.6	10.2
54135	Building inspection services	19	4 273	1 222	247	38	82.8	10.9
541350	Building inspection services	19	4 273	1 222	247	38	82.8	10.9
54136	Geophysical surveying & mapping services	63	406 909	125 083	33 879	2 224	10.3	19.0
541360	Geophysical surveying & mapping services	63	406 909	125 083	33 879	2 224	10.3	19.0
54137	Surveying & mapping (except geophysical) services	71	75 935	33 772	6 522	1 006	15.3	2.0
541370	Surveying & mapping (except geophysical) services	71	75 935	33 772	6 522	1 006	15.3	2.0
54138	Testing laboratories	101	161 748	66 786	15 809	1 841	15.6	6.6
541380	Testing laboratories	101	161 748	66 786	15 809	1 841	15.6	6.6
5414	Specialized design services	281	D	D	D	g	D	D
54141	Interior design services	120	69 991	15 344	4 166	458	50.8	5.7
541410	Interior design services	120	69 991	15 344	4 166	458	50.8	5.7
54142	Industrial design services	14	D	D	D	e	D	D
541420	Industrial design services	14	D	D	D	e	D	D
54143	Graphic design services	140	95 935	26 562	6 124	633	29.8	4.0
541430	Graphic design services	140	95 935	26 562	6 124	633	29.8	4.0
5414301	Graphic design services (except commercial art & medical artists)	125	92 606	25 509	5 971	598	28.1	4.0
5414302	Commercial art	15	3 329	1 053	153	35	75.2	2.4
5415	Computer systems design & related services	756	2 008 441	655 078	152 139	10 231	7.8	13.0
54151	Computer systems design & related services	756	2 008 441	655 078	152 139	10 231	7.8	13.0
541511	Custom computer programming services	331	714 200	262 589	63 307	4 158	8.7	10.8
541512	Computer systems design services	313	1 004 913	287 997	67 272	4 480	7.0	6.5
5415121	Computer systems integrators	145	857 117	205 000	49 575	3 092	4.7	5.5
5415122	Computer systems consultants (except systems integrators)	168	147 796	82 997	17 697	1 388	20.5	12.7
541513	Computer facilities management services	30	240 405	75 060	16 157	1 239	4.1	45.0
541519	Other computer related services	82	48 923	29 432	5 403	354	28.4	19.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOUSTON, TX *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	1 019	1 349 157	514 841	116 142	9 450	16.6	10.7
54161	Management consulting services	732	980 467	420 020	97 518	7 449	16.7	12.2
541611	Administrative management & general management consulting service	313	579 314	230 261	53 022	3 979	14.4	13.8
541612	Human resources & executive search consulting services	222	191 395	95 663	19 493	1 552	24.6	11.5
5416122	Executive placement services	141	120 142	62 368	12 782	988	23.5	7.6
5416123	Human resources & personnel management consulting	73	66 445	31 184	6 294	534	25.7	19.1
541613	Marketing consulting services	109	80 686	47 228	13 578	982	27.3	15.6
541614	Process, physical distribution, & logistics consulting services	39	103 203	37 003	9 409	644	4.1	3.5
541618	Other management consulting services	49	25 869	9 865	2 016	292	27.0	5.0
54162	Environmental consulting services	82	75 078	31 677	6 191	725	33.4	8.8
541620	Environmental consulting services	82	75 078	31 677	6 191	725	33.4	8.8
54169	Other scientific & technical consulting services	205	293 612	63 144	12 433	1 276	11.7	6.1
541690	Other scientific & technical consulting services	205	293 612	63 144	12 433	1 276	11.7	6.1
5417	Scientific research & development services	72	191 260	76 022	18 078	1 646	7.5	10.2
54171	R&D in the physical, engineering, & life sciences	62	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	62	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	42	146 480	59 913	14 234	1 274	5.8	11.4
5417102	Research & development in the life sciences	20	D	D	D	e	D	D
5418	Advertising & related services	393	592 420	145 648	32 284	4 074	14.3	7.2
54181	Advertising agencies	144	137 335	65 088	14 171	1 268	14.3	15.9
541810	Advertising agencies	144	137 335	65 088	14 171	1 268	14.3	15.9
54182	Public relations agencies	67	33 911	12 317	2 671	260	39.1	7.5
541820	Public relations agencies	67	33 911	12 317	2 671	260	39.1	7.5
54184	Media representatives	21	21 216	8 048	2 062	317	4.5	7.2
541840	Media representatives	21	21 216	8 048	2 062	317	4.5	7.2
5418401	Radio & television advertising representatives	13	D	D	D	e	D	D
54185	Display advertising	19	105 265	15 824	3 787	929	9.2	.3
541850	Display advertising	19	105 265	15 824	3 787	929	9.2	.3
5418501	Display advertising (except outdoor)	4	D	D	D	f	D	D
5418502	Outdoor advertising services	15	D	D	D	e	D	D
54186	Direct mail advertising	31	107 633	18 955	3 974	506	12.3	7.5
541860	Direct mail advertising	31	107 633	18 955	3 974	506	12.3	7.5
54189	Other services related to advertising	87	D	D	D	f	D	D
541890	Other services related to advertising	87	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	48	134 053	12 727	3 349	435	10.6	1.6
5418903	Sign painting & lettering shop	20	23 316	3 993	434	147	10.3	2.5
5418909	All other advertising	17	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	236	D	D	D	g	D	D
54191	Marketing research & public opinion polling	41	48 742	16 874	4 376	764	34.2	6.8
541910	Marketing research & public opinion polling	41	48 742	16 874	4 376	764	34.2	6.8
54192	Photographic services	137	38 519	9 950	2 183	543	36.2	11.2
541921	Photographic studios, portrait	109	29 189	7 330	1 585	460	36.5	11.3
541922	Commercial photography	28	9 330	2 620	598	83	35.4	11.1
54193	Translation & interpretation services	15	D	D	D	b	D	D
541930	Translation & interpretation services	15	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	43	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	43	D	D	D	e	D	D
	HOUSTON, TX (FORT BEND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	HOUSTON, TX (HARRIS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7 759**	**D**	**D**	**D**	**l**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOUSTON, TX (HARRIS COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	7 759	D	D	D	I	D	D
5411	Legal services	2 563	D	D	D	j	D	D
54111	Offices of lawyers	2 506	D	D	D	j	D	D
541110	Offices of lawyers	2 506	D	D	D	j	D	D
5411101	Offices of lawyers (except legal aid societies)	2 506	D	D	D	j	D	D
54119	Other legal services	57	41 243	10 811	2 842	349	15.3	5.9
541191	Title abstract & settlement offices	29	21 088	5 825	1 745	208	20.7	11.3
541199	All other legal services	28	20 155	4 986	1 097	141	9.6	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	998	D	D	D	j	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	998	D	D	D	j	D	D
541211	Offices of certified public accountants	652	785 442	330 767	68 822	6 511	12.5	1.8
541213	Tax return preparation services	78	D	D	D	e	D	D
541214	Payroll services	29	193 958	122 571	28 764	3 106	2.8	59.1
541219	Other accounting services	239	66 443	27 612	5 645	969	61.4	11.2
5413	Architectural, engineering, & related services	1 442	D	D	D	k	D	D
54131	Architectural services	278	274 021	113 459	22 146	2 200	26.1	2.2
541310	Architectural services	278	274 021	113 459	22 146	2 200	26.1	2.2
54133	Engineering services	894	D	D	D	k	D	D
541330	Engineering services	894	D	D	D	k	D	D
54134	Drafting services	16	8 753	5 642	1 352	93	3.6	10.2
541340	Drafting services	16	8 753	5 642	1 352	93	3.6	10.2
54135	Building inspection services	19	4 273	1 222	247	38	82.8	10.9
541350	Building inspection services	19	4 273	1 222	247	38	82.8	10.9
54136	Geophysical surveying & mapping services	63	406 909	125 083	33 879	2 224	10.3	19.0
541360	Geophysical surveying & mapping services	63	406 909	125 083	33 879	2 224	10.3	19.0
54137	Surveying & mapping (except geophysical) services	71	75 935	33 772	6 522	1 006	15.3	2.0
541370	Surveying & mapping (except geophysical) services	71	75 935	33 772	6 522	1 006	15.3	2.0
54138	Testing laboratories	101	161 748	66 786	15 809	1 841	15.6	6.6
541380	Testing laboratories	101	161 748	66 786	15 809	1 841	15.6	6.6
5414	Specialized design services	281	D	D	D	g	D	D
54141	Interior design services	120	69 991	15 344	4 166	458	50.8	5.7
541410	Interior design services	120	69 991	15 344	4 166	458	50.8	5.7
54142	Industrial design services	14	D	D	D	e	D	D
541420	Industrial design services	14	D	D	D	e	D	D
54143	Graphic design services	140	95 935	26 562	6 124	633	29.8	4.0
541430	Graphic design services	140	95 935	26 562	6 124	633	29.8	4.0
5414301	Graphic design services (except commercial art & medical artists)	125	92 606	25 509	5 971	598	28.1	4.0
5414302	Commercial art	15	3 329	1 053	153	35	75.2	2.4
5415	Computer systems design & related services	756	2 008 441	655 078	152 139	10 231	7.8	13.0
54151	Computer systems design & related services	756	2 008 441	655 078	152 139	10 231	7.8	13.0
541511	Custom computer programming services	331	714 200	262 589	63 307	4 158	8.7	10.8
541512	Computer systems design services	313	1 004 913	287 997	67 272	4 480	7.0	6.5
5415121	Computer systems integrators	145	857 117	205 000	49 575	3 092	4.7	5.5
5415122	Computer systems consultants (except systems integrators)	168	147 796	82 997	17 697	1 388	20.5	12.7
541513	Computer facilities management services	30	240 405	75 060	16 157	1 239	4.1	45.0
541519	Other computer related services	82	48 923	29 432	5 403	354	28.4	19.3
5416	Management, scientific, & technical consulting services	1 018	D	D	D	i	D	D
54161	Management consulting services	732	980 467	420 020	97 518	7 449	16.7	12.2
541611	Administrative management & general management consulting service	313	579 314	230 261	53 022	3 979	14.4	13.8
541612	Human resources & executive search consulting services	222	191 395	95 663	19 493	1 552	24.6	11.5
5416122	Executive placement services	141	120 142	62 368	12 782	988	23.5	7.6
5416123	Human resources & personnel management consulting	73	66 445	31 184	6 294	534	25.7	19.1
541613	Marketing consulting services	109	80 686	47 228	13 578	982	27.3	15.6
541614	Process, physical distribution, & logistics consulting services	39	103 203	37 003	9 409	644	4.1	3.5
541618	Other management consulting services	49	25 869	9 865	2 016	292	27.0	5.0
54162	Environmental consulting services	81	D	D	D	f	D	D
541620	Environmental consulting services	81	D	D	D	f	D	D
54169	Other scientific & technical consulting services	205	293 612	63 144	12 433	1 276	11.7	6.1
541690	Other scientific & technical consulting services	205	293 612	63 144	12 433	1 276	11.7	6.1
5417	Scientific research & development services	72	191 260	76 022	18 078	1 646	7.5	10.2
54171	R&D in the physical, engineering, & life sciences	62	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	62	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	42	146 480	59 913	14 234	1 274	5.8	11.4
5417102	Research & development in the life sciences	20	D	D	D	e	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HOUSTON, TX (HARRIS COUNTY PART) *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	393	592 420	145 648	32 284	4 074	14.3	7.2
54181	Advertising agencies	144	137 335	65 088	14 171	1 268	14.3	15.9
541810	Advertising agencies	144	137 335	65 088	14 171	1 268	14.3	15.9
54182	Public relations agencies	67	33 911	12 317	2 671	260	39.1	7.5
541820	Public relations agencies	67	33 911	12 317	2 671	260	39.1	7.5
54184	Media representatives	21	21 216	8 048	2 062	317	4.5	7.2
541840	Media representatives	21	21 216	8 048	2 062	317	4.5	7.2
5418401	Radio & television advertising representatives	13	D	D	D	e	D	D
54185	Display advertising	19	105 265	15 824	3 787	929	9.2	.3
541850	Display advertising	19	105 265	15 824	3 787	929	9.2	.3
5418501	Display advertising (except outdoor)	4	D	D	D	f	D	D
5418502	Outdoor advertising services	15	D	D	D	e	D	D
54186	Direct mail advertising	31	107 633	18 955	3 974	506	12.3	7.5
541860	Direct mail advertising	31	107 633	18 955	3 974	506	12.3	7.5
54189	Other services related to advertising	87	D	D	D	f	D	D
541890	Other services related to advertising	87	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	48	134 053	12 727	3 349	435	10.6	1.6
5418903	Sign painting & lettering shop	20	23 316	3 993	434	147	10.3	2.5
5418909	All other advertising	17	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	236	D	D	D	g	D	D
54191	Marketing research & public opinion polling	41	48 742	16 874	4 376	764	34.2	6.8
541910	Marketing research & public opinion polling	41	48 742	16 874	4 376	764	34.2	6.8
54192	Photographic services	137	38 519	9 950	2 183	543	36.2	11.2
541921	Photographic studios, portrait	109	29 189	7 330	1 585	460	36.5	11.3
541922	Commercial photography	28	9 330	2 620	598	83	35.4	11.1
54193	Translation & interpretation services	15	D	D	D	b	D	D
541930	Translation & interpretation services	15	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	43	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	43	D	D	D	e	D	D
	HUDSON, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	HUMBLE, TX							
54	**Professional, scientific, & technical services**	**108**	**59 320**	**22 711**	**5 267**	**547**	**29.6**	**42.9**
541	Professional, scientific, & technical services	108	59 320	22 711	5 267	547	29.6	42.9
5411	Legal services	23	5 477	1 568	318	52	51.1	26.2
54111	Offices of lawyers	23	5 477	1 568	318	52	51.1	26.2
541110	Offices of lawyers	23	5 477	1 568	318	52	51.1	26.2
5411101	Offices of lawyers (except legal aid societies)	23	5 477	1 568	318	52	51.1	26.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	3 826	1 350	287	59	92.1	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	3 826	1 350	287	59	92.1	7.9
541211	Offices of certified public accountants	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	34 577	15 579	3 762	295	23.2	51.7
54133	Engineering services	20	28 689	13 064	3 289	227	20.1	62.3
541330	Engineering services	20	28 689	13 064	3 289	227	20.1	62.3
54137	Surveying & mapping (except geophysical) services	2	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	a	D	D
5415	Computer systems design & related services	11	3 978	1 338	295	41	32.0	9.8
54151	Computer systems design & related services	11	3 978	1 338	295	41	32.0	9.8
5418	Advertising & related services	5	2 504	782	179	21	2.2	12.3
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	b	D	D
	HUNTERS CREEK VILLAGE, TX							
54	**Professional, scientific, & technical services**	**18**	**6 553**	**3 053**	**740**	**59**	**56.7**	**.2**
541	Professional, scientific, & technical services	18	6 553	3 053	740	59	56.7	.2
5414	Specialized design services	3	1 568	89	14	3	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HUNTSVILLE, TX							
54	**Professional, scientific, & technical services**	**48**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	48	D	D	D	c	D	D
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5418	Advertising & related services	6	3 540	518	196	28	79.2	–
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	HURST, TX							
54	**Professional, scientific, & technical services**	**150**	**102 340**	**52 014**	**10 689**	**1 666**	**18.5**	**39.3**
541	Professional, scientific, & technical services	150	102 340	52 014	10 689	1 666	18.5	39.3
5411	Legal services	40	16 793	4 865	1 012	163	38.6	42.0
54111	Offices of lawyers	39	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	7 605	3 300	873	125	49.3	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	7 605	3 300	873	125	49.3	3.4
541211	Offices of certified public accountants	21	5 691	2 539	642	74	44.3	2.6
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	5 746	2 847	567	74	49.2	1.9
5414	Specialized design services	5	D	D	D	a	D	D
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	29	16 932	7 342	1 767	183	22.7	15.4
54151	Computer systems design & related services	29	16 932	7 342	1 767	183	22.7	15.4
541512	Computer systems design services	14	D	D	D	c	D	D
541519	Other computer related services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	6 411	2 691	437	34	11.3	32.2
54161	Management consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	6	17 869	6 735	181	29	6.6	.5
54186	Direct mail advertising	3	D	D	D	a	D	D
541860	Direct mail advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	g	D	D
54191	Marketing research & public opinion polling	2	D	D	D	g	D	D
541910	Marketing research & public opinion polling	2	D	D	D	g	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	HUTCHINS, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	INGLESIDE, TX							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	IOWA PARK, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	IRVING, TX							
54	**Professional, scientific, & technical services**	**542**	**1 086 139**	**415 144**	**93 013**	**9 262**	**9.6**	**8.8**
541	Professional, scientific, & technical services	542	1 086 139	415 144	93 013	9 262	9.6	8.8
5411	Legal services	70	24 668	11 690	2 291	254	31.5	17.1
54111	Offices of lawyers	67	D	D	D	c	D	D
541110	Offices of lawyers	67	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	67	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	72	41 951	23 301	5 178	1 560	23.0	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	72	41 951	23 301	5 178	1 560	23.0	4.5
541211	Offices of certified public accountants	42	19 863	12 013	2 881	255	30.4	4.1
541213	Tax return preparation services	6	2 079	1 012	379	211	16.5	4.8
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	62	58 958	22 512	5 050	516	24.9	18.3
54131	Architectural services	11	27 149	9 098	1 955	210	2.8	–
541310	Architectural services	11	27 149	9 098	1 955	210	2.8	–
54133	Engineering services	42	28 630	12 398	2 851	274	44.0	36.9
541330	Engineering services	42	28 630	12 398	2 851	274	44.0	36.9
5414	Specialized design services	20	15 642	5 937	1 349	160	19.4	2.7
54143	Graphic design services	15	14 420	5 599	1 265	150	18.2	2.4
541430	Graphic design services	15	14 420	5 599	1 265	150	18.2	2.4
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	c	D	D
5415	Computer systems design & related services	141	455 691	163 930	39 084	3 224	6.1	4.5
54151	Computer systems design & related services	141	455 691	163 930	39 084	3 224	6.1	4.5
541511	Custom computer programming services	58	167 047	75 644	16 196	1 321	7.5	5.9
541512	Computer systems design services	72	D	D	D	g	D	D
5415121	Computer systems integrators	32	94 150	43 900	11 920	857	6.9	2.9
5415122	Computer systems consultants (except systems integrators)	40	D	D	D	e	D	D
541513	Computer facilities management services	1	D	D	D	f	D	D
541519	Other computer related services	10	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	98	212 948	99 798	21 110	1 261	13.9	20.8
54161	Management consulting services	86	204 875	96 922	20 447	1 213	12.5	21.7
541611	Administrative management & general management consulting service	41	114 345	62 049	12 479	717	7.2	13.7
541612	Human resources & executive search consulting services	25	20 427	10 719	2 067	210	57.0	18.7
5416122	Executive placement services	15	9 188	4 023	666	78	39.9	17.0
5416123	Human resources & personnel management consulting	10	11 239	6 696	1 401	132	71.0	20.1
541613	Marketing consulting services	12	64 158	22 897	5 645	260	8.7	37.5
54169	Other scientific & technical consulting services	11	D	D	D	b	D	D
541690	Other scientific & technical consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	57	254 391	81 420	17 452	2 072	3.0	5.3
54181	Advertising agencies	20	105 060	39 142	8 131	744	2.8	3.0
541810	Advertising agencies	20	105 060	39 142	8 131	744	2.8	3.0
54184	Media representatives	7	16 515	5 415	877	61	–	39.5
541840	Media representatives	7	16 515	5 415	877	61	–	39.5
5418401	Radio & television advertising representatives	7	16 515	5 415	877	61	–	39.5
54185	Display advertising	5	D	D	D	f	D	D
541850	Display advertising	5	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	2	D	D	D	f	D	D
54186	Direct mail advertising	8	D	D	D	f	D	D
541860	Direct mail advertising	8	D	D	D	f	D	D
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	21	D	D	D	c	D	D
54192	Photographic services	12	12 557	4 883	1 109	139	3.5	4.0
541921	Photographic studios, portrait	9	D	D	D	b	D	D
541922	Commercial photography	3	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	4	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	4	D	D	D	b	D	D
	JACINTO CITY, TX							
54	**Professional, scientific, & technical services**	**8**	**4 313**	**1 884**	**362**	**37**	**31.3**	**3.3**
541	Professional, scientific, & technical services	8	4 313	1 884	362	37	31.3	3.3
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	JACKSBORO, TX							
54	**Professional, scientific, & technical services**	**12**	**1 230**	**506**	**129**	**27**	**61.1**	**14.3**
541	Professional, scientific, & technical services	12	1 230	506	129	27	61.1	14.3
	JACKSONVILLE, TX							
54	**Professional, scientific, & technical services**	**24**	**5 895**	**1 378**	**314**	**74**	**67.9**	**9.6**
541	Professional, scientific, & technical services	24	5 895	1 378	314	74	67.9	9.6
5411	Legal services	14	4 206	693	162	43	77.6	1.4
54111	Offices of lawyers	14	4 206	693	162	43	77.6	1.4
541110	Offices of lawyers	14	4 206	693	162	43	77.6	1.4
5411101	Offices of lawyers (except legal aid societies)	14	4 206	693	162	43	77.6	1.4

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JASPER, TX							
54	**Professional, scientific, & technical services**	**26**	**9 493**	**1 616**	**412**	**103**	**78.2**	**4.1**
541	Professional, scientific, & technical services	26	9 493	1 616	412	103	78.2	4.1
5411	Legal services	12	7 281	981	243	44	79.3	1.1
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
	JERSEY VILLAGE, TX							
54	**Professional, scientific, & technical services**	**20**	**5 982**	**2 078**	**425**	**46**	**48.8**	**18.8**
541	Professional, scientific, & technical services	20	5 982	2 078	425	46	48.8	18.8
5413	Architectural, engineering, & related services	7	1 631	823	187	13	59.2	6.6
	JOSHUA, TX							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
	JOURDANTON, TX							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	a	D	D
	JUNCTION, TX							
54	**Professional, scientific, & technical services**	**7**	**1 734**	**520**	**149**	**43**	**21.6**	**25.8**
541	Professional, scientific, & technical services	7	1 734	520	149	43	21.6	25.8
	KARNES CITY, TX							
54	**Professional, scientific, & technical services**	**5**	**744**	**193**	**55**	**21**	**29.3**	**43.8**
	KATY, TX *							
54	**Professional, scientific, & technical services**	**43**	**10 997**	**2 838**	**491**	**101**	**77.0**	**.1**
541	Professional, scientific, & technical services	43	10 997	2 838	491	101	77.0	.1
5413	Architectural, engineering, & related services	7	3 347	1 013	148	36	31.0	–
	KATY, TX (FORT BEND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	KATY, TX (HARRIS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**37**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	37	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	3 347	1 013	148	36	31.0	–
	KATY, TX (WALLER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	KAUFMAN, TX							
54	**Professional, scientific, & technical services**	**20**	**5 150**	**1 689**	**354**	**60**	**52.2**	**17.0**
541	Professional, scientific, & technical services	20	5 150	1 689	354	60	52.2	17.0
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
	KEENE, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
	KELLER, TX							
54	**Professional, scientific, & technical services**	**29**	**7 237**	**2 855**	**453**	**50**	**71.5**	**3.1**
541	Professional, scientific, & technical services	29	7 237	2 855	453	50	71.5	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KENEDY, TX							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	KENNEDALE, TX							
54	**Professional, scientific, & technical services**	**3**	**705**	**214**	**50**	**6**	**–**	**12.2**
	KERMIT, TX							
54	**Professional, scientific, & technical services**	**8**	**4 051**	**410**	**102**	**19**	**79.9**	**8.8**
541	Professional, scientific, & technical services	8	4 051	410	102	19	79.9	8.8
5411	Legal services	6	D	D	D	a	D	D
54111	Offices of lawyers	5	3 922	374	95	16	80.6	7.7
541110	Offices of lawyers	5	3 922	374	95	16	80.6	7.7
5411101	Offices of lawyers (except legal aid societies)	5	3 922	374	95	16	80.6	7.7
	KERRVILLE, TX							
54	**Professional, scientific, & technical services**	**86**	**28 825**	**9 159**	**1 948**	**356**	**38.7**	**3.3**
541	Professional, scientific, & technical services	86	28 825	9 159	1 948	356	38.7	3.3
5411	Legal services	35	D	D	D	c	D	D
54111	Offices of lawyers	33	5 419	2 170	457	80	51.5	3.2
541110	Offices of lawyers	33	5 419	2 170	457	80	51.5	3.2
5411101	Offices of lawyers (except legal aid societies)	33	5 419	2 170	457	80	51.5	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	c	D	D
541211	Offices of certified public accountants	15	4 317	1 918	391	61	28.6	6.8
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	a	D	D
5418	Advertising & related services	4	2 852	506	117	24	82.7	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	KILGORE, TX *							
54	**Professional, scientific, & technical services**	**26**	**11 496**	**4 615**	**1 099**	**177**	**31.9**	**9.4**
541	Professional, scientific, & technical services	26	11 496	4 615	1 099	177	31.9	9.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 637	788	185	30	43.8	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 637	788	185	30	43.8	.2
5413	Architectural, engineering, & related services	4	3 805	1 866	473	77	6.4	–
5416	Management, scientific, & technical consulting services	3	2 950	1 039	221	31	D	36.4
	KILGORE, TX (GREGG COUNTY PART) *							
54	**Professional, scientific, & technical services**	**23**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	23	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	3	2 950	1 039	221	31	D	36.4
	KILGORE, TX (RUSK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KILLEEN, TX							
54	**Professional, scientific, & technical services**	**64**	**87 568**	**16 566**	**3 626**	**929**	**7.1**	**1.8**
541	Professional, scientific, & technical services	64	87 568	16 566	3 626	929	7.1	1.8
5411	Legal services	22	D	D	D	c	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	4 302	1 868	566	227	30.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	4 302	1 868	566	227	30.3	–
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5415	Computer systems design & related services	6	D	D	D	c	D	D
54151	Computer systems design & related services	6	D	D	D	c	D	D
541512	Computer systems design services	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	e	D	D
54191	Marketing research & public opinion polling	1	D	D	D	e	D	D
541910	Marketing research & public opinion polling	1	D	D	D	e	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	KINGSVILLE, TX							
54	**Professional, scientific, & technical services**	**22**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 380	617	161	28	62.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 380	617	161	28	62.2	–
	KIRBY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
	KYLE, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	LA FERIA, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	LAGO VISTA, TX							
54	**Professional, scientific, & technical services**	**7**	**1 175**	**580**	**148**	**5**	**92.7**	**–**
541	Professional, scientific, & technical services	7	1 175	580	148	5	92.7	–
	LA GRANGE, TX							
54	**Professional, scientific, & technical services**	**21**	**4 482**	**1 300**	**315**	**91**	**58.3**	**4.6**
541	Professional, scientific, & technical services	21	4 482	1 300	315	91	58.3	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	LAKE DALLAS, TX							
54	**Professional, scientific, & technical services**	**4**	**1 877**	**653**	**30**	**7**	**74.2**	**–**
541	Professional, scientific, & technical services	4	1 877	653	30	7	74.2	–
	LAKE JACKSON, TX							
54	**Professional, scientific, & technical services**	**29**	**8 697**	**3 304**	**669**	**110**	**49.2**	**9.6**
541	Professional, scientific, & technical services	29	8 697	3 304	669	110	49.2	9.6
5411	Legal services	10	3 488	1 406	256	34	37.0	19.8
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 553	823	196	30	32.6	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 553	823	196	30	32.6	1.0
	LAKEWAY, TX							
54	**Professional, scientific, & technical services**	**22**	**3 614**	**1 294**	**252**	**40**	**66.7**	**33.3**
541	Professional, scientific, & technical services	22	3 614	1 294	252	40	66.7	33.3

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LAKE WORTH, TX							
54	**Professional, scientific, & technical services**	**4**	**549**	**165**	**39**	**16**	**42.1**	**8.7**
	LA MARQUE, TX							
54	**Professional, scientific, & technical services**	**9**	**2 781**	**739**	**221**	**54**	**64.3**	**12.2**
541	Professional, scientific, & technical services	9	2 781	739	221	54	64.3	12.2
	LAMESA, TX							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 880	580	162	36	87.8	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 880	580	162	36	87.8	1.6
	LAMPASAS, TX							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 122	502	126	27	48.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 122	502	126	27	48.3	–
	LANCASTER, TX							
54	**Professional, scientific, & technical services**	**11**	**1 907**	**570**	**110**	**26**	**38.8**	**2.2**
541	Professional, scientific, & technical services	11	1 907	570	110	26	38.8	2.2
	LA PORTE, TX							
54	**Professional, scientific, & technical services**	**43**	**63 670**	**21 738**	**5 131**	**553**	**6.2**	**2.5**
541	Professional, scientific, & technical services	43	63 670	21 738	5 131	553	6.2	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 092	380	70	30	35.8	46.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 092	380	70	30	35.8	46.2
5413	Architectural, engineering, & related services	22	43 597	16 402	3 816	428	6.7	1.3
54133	Engineering services	12	27 774	9 463	2 339	254	1.8	2.0
541330	Engineering services	12	27 774	9 463	2 339	254	1.8	2.0
54138	Testing laboratories	7	13 536	6 231	1 398	160	.9	–
541380	Testing laboratories	7	13 536	6 231	1 398	160	.9	–
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
	LAREDO, TX							
54	**Professional, scientific, & technical services**	**206**	**64 804**	**21 287**	**4 766**	**973**	**45.8**	**13.0**
541	Professional, scientific, & technical services	206	64 804	21 287	4 766	973	45.8	13.0
5411	Legal services	85	D	D	D	e	D	D
54111	Offices of lawyers	78	D	D	D	c	D	D
541110	Offices of lawyers	78	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	78	D	D	D	c	D	D
54119	Other legal services	7	4 191	1 999	434	95	3.7	4.7
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	50	12 716	5 642	1 276	278	45.5	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	50	12 716	5 642	1 276	278	45.5	7.9
541211	Offices of certified public accountants	27	10 326	5 073	1 091	177	45.4	5.0
541219	Other accounting services	17	1 590	399	106	56	57.9	27.2
5413	Architectural, engineering, & related services	29	D	D	D	c	D	D
5414	Specialized design services	7	3 328	522	48	13	68.8	31.2
54143	Graphic design services	3	1 437	449	26	5	27.8	72.2
541430	Graphic design services	3	1 437	449	26	5	27.8	72.2
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	c	D	D
54161	Management consulting services	8	D	D	D	c	D	D
5418	Advertising & related services	6	2 085	353	89	16	–	55.5
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEAGUE CITY, TX *							
54	**Professional, scientific, & technical services**	**58**	**15 947**	**5 615**	**1 092**	**176**	**41.8**	**16.9**
541	Professional, scientific, & technical services	58	15 947	5 615	1 092	176	41.8	16.9
5411	Legal services	13	2 965	708	98	21	25.6	33.3
54111	Offices of lawyers	13	2 965	708	98	21	25.6	33.3
541110	Offices of lawyers	13	2 965	708	98	21	25.6	33.3
5411101	Offices of lawyers (except legal aid societies)	13	2 965	708	98	21	25.6	33.3
5413	Architectural, engineering, & related services	15	4 536	1 353	280	46	48.3	3.5
5416	Management, scientific, & technical consulting services	9	4 821	1 992	416	49	40.2	19.8
54161	Management consulting services	6	D	D	D	b	D	D
	LEAGUE CITY, TX (GALVESTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**57**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	57	D	D	D	c	D	D
5413	Architectural, engineering, & related services	15	4 536	1 353	280	46	48.3	3.5
5416	Management, scientific, & technical consulting services	9	4 821	1 992	416	49	40.2	19.8
54161	Management consulting services	6	D	D	D	b	D	D
	LEAGUE CITY, TX (HARRIS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	LEANDER, TX *							
54	**Professional, scientific, & technical services**	**10**	**2 069**	**740**	**140**	**21**	**82.0**	**2.9**
541	Professional, scientific, & technical services	10	2 069	740	140	21	82.0	2.9
	LEANDER, TX (TRAVIS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	LEANDER, TX (WILLIAMSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	LEON VALLEY, TX							
54	**Professional, scientific, & technical services**	**23**	**55 431**	**15 310**	**3 510**	**409**	**3.0**	**1.3**
541	Professional, scientific, & technical services	23	55 431	15 310	3 510	409	3.0	1.3
5413	Architectural, engineering, & related services	5	D	D	D	e	D	D
54138	Testing laboratories	2	D	D	D	e	D	D
541380	Testing laboratories	2	D	D	D	e	D	D
	LEVELLAND, TX							
54	**Professional, scientific, & technical services**	**19**	**9 331**	**3 053**	**669**	**138**	**30.6**	**1.6**
541	Professional, scientific, & technical services	19	9 331	3 053	669	138	30.6	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LEWISVILLE, TX *							
54	**Professional, scientific, & technical services**	**106**	**62 723**	**20 907**	**5 175**	**640**	**31.0**	**36.7**
541	Professional, scientific, & technical services	106	62 723	20 907	5 175	640	31.0	36.7
5411	Legal services	15	3 839	1 393	304	41	28.8	16.7
54111	Offices of lawyers	15	3 839	1 393	304	41	28.8	16.7
541110	Offices of lawyers	15	3 839	1 393	304	41	28.8	16.7
5411101	Offices of lawyers (except legal aid societies)	15	3 839	1 393	304	41	28.8	16.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	4 264	1 632	300	60	38.8	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	4 264	1 632	300	60	38.8	9.4
541219	Other accounting services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	11	D	D	D	c	D	D
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	28	27 853	10 276	3 036	256	16.2	66.5
54151	Computer systems design & related services	28	27 853	10 276	3 036	256	16.2	66.5
541512	Computer systems design services	11	19 262	6 114	1 770	101	15.8	83.1
5415121	Computer systems integrators	6	D	D	D	b	D	D
541519	Other computer related services	8	5 322	2 223	532	98	24.6	–
5416	Management, scientific, & technical consulting services	20	9 992	2 611	476	113	40.0	34.4
54161	Management consulting services	16	9 020	2 419	427	108	33.6	38.1
541611	Administrative management & general management consulting service	8	6 118	1 188	254	83	9.8	56.2
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
	LEWISVILLE, TX (DALLAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	LEWISVILLE, TX (DENTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**105**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	105	D	D	D	f	D	D
5411	Legal services	15	3 839	1 393	304	41	28.8	16.7
54111	Offices of lawyers	15	3 839	1 393	304	41	28.8	16.7
541110	Offices of lawyers	15	3 839	1 393	304	41	28.8	16.7
5411101	Offices of lawyers (except legal aid societies)	15	3 839	1 393	304	41	28.8	16.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	4 264	1 632	300	60	38.8	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	4 264	1 632	300	60	38.8	9.4
541219	Other accounting services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	11	D	D	D	c	D	D
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	28	27 853	10 276	3 036	256	16.2	66.5
54151	Computer systems design & related services	28	27 853	10 276	3 036	256	16.2	66.5
541512	Computer systems design services	11	19 262	6 114	1 770	101	15.8	83.1
5415121	Computer systems integrators	6	D	D	D	b	D	D
541519	Other computer related services	8	5 322	2 223	532	98	24.6	–
5416	Management, scientific, & technical consulting services	20	9 992	2 611	476	113	40.0	34.4
54161	Management consulting services	16	9 020	2 419	427	108	33.6	38.1
541611	Administrative management & general management consulting service	8	6 118	1 188	254	83	9.8	56.2
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
	LIBERTY, TX							
54	**Professional, scientific, & technical services**	**36**	**9 439**	**3 548**	**731**	**127**	**54.2**	**13.6**
541	Professional, scientific, & technical services	36	9 439	3 548	731	127	54.2	13.6
5411	Legal services	19	5 302	1 895	466	74	48.9	18.4
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 840	1 194	153	25	52.3	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 840	1 194	153	25	52.3	4.9
	LINDALE, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	LITTLEFIELD, TX							
54	**Professional, scientific, & technical services**	**9**	**969**	**181**	**49**	**15**	**80.8**	**19.2**
541	Professional, scientific, & technical services	9	969	181	49	15	80.8	19.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LIVE OAK, TX							
54	**Professional, scientific, & technical services**	**7**	**4 103**	**1 883**	**376**	**86**	**16.4**	**–**
541	Professional, scientific, & technical services	7	4 103	1 883	376	86	16.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
541219	Other accounting services	1	D	D	D	b	D	D
	LIVINGSTON, TX							
54	**Professional, scientific, & technical services**	**37**	**11 114**	**3 905**	**844**	**231**	**47.7**	**12.6**
541	Professional, scientific, & technical services	37	11 114	3 905	844	231	47.7	12.6
5411	Legal services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
	LLANO, TX							
54	**Professional, scientific, & technical services**	**7**	**2 140**	**939**	**205**	**51**	**32.2**	**–**
541	Professional, scientific, & technical services	7	2 140	939	205	51	32.2	–
	LOCKHART, TX							
54	**Professional, scientific, & technical services**	**14**	**2 809**	**685**	**153**	**46**	**53.7**	**10.9**
541	Professional, scientific, & technical services	14	2 809	685	153	46	53.7	10.9
	LONGVIEW, TX *							
54	**Professional, scientific, & technical services**	**246**	**110 753**	**42 982**	**8 433**	**1 416**	**37.2**	**5.9**
541	Professional, scientific, & technical services	246	110 753	42 982	8 433	1 416	37.2	5.9
5411	Legal services	89	40 507	14 579	2 653	359	37.1	3.3
54111	Offices of lawyers	86	D	D	D	e	D	D
541110	Offices of lawyers	86	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	86	D	D	D	e	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	66	21 777	9 993	2 172	496	45.0	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	66	21 777	9 993	2 172	496	45.0	6.8
541211	Offices of certified public accountants	45	D	D	D	c	D	D
541213	Tax return preparation services	4	D	D	D	b	D	D
541219	Other accounting services	16	D	D	D	c	D	D
5413	Architectural, engineering, & related services	41	30 184	12 009	2 228	353	31.5	3.9
54133	Engineering services	19	12 084	4 826	842	122	56.1	2.7
541330	Engineering services	19	12 084	4 826	842	122	56.1	2.7
54138	Testing laboratories	7	14 450	5 875	1 083	160	10.1	1.9
541380	Testing laboratories	7	14 450	5 875	1 083	160	10.1	1.9
5415	Computer systems design & related services	9	5 981	2 762	594	51	29.5	6.5
54151	Computer systems design & related services	9	5 981	2 762	594	51	29.5	6.5
5416	Management, scientific, & technical consulting services	15	3 058	1 272	231	29	38.7	11.4
5418	Advertising & related services	12	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LONGVIEW, TX (GREGG COUNTY PART) *							
54	**Professional, scientific, & technical services**	**241**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	241	D	D	D	g	D	D
5411	Legal services	89	40 507	14 579	2 653	359	37.1	3.3
54111	Offices of lawyers	86	D	D	D	e	D	D
541110	Offices of lawyers	86	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	86	D	D	D	e	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	66	21 777	9 993	2 172	496	45.0	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	66	21 777	9 993	2 172	496	45.0	6.8
541211	Offices of certified public accountants	45	D	D	D	c	D	D
541213	Tax return preparation services	4	D	D	D	b	D	D
541219	Other accounting services	16	D	D	D	c	D	D
5413	Architectural, engineering, & related services	38	D	D	D	e	D	D
54133	Engineering services	19	12 084	4 826	842	122	56.1	2.7
541330	Engineering services	19	12 084	4 826	842	122	56.1	2.7
5415	Computer systems design & related services	9	5 981	2 762	594	51	29.5	6.5
54151	Computer systems design & related services	9	5 981	2 762	594	51	29.5	6.5
5418	Advertising & related services	12	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	LONGVIEW, TX (HARRISON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
	LOS FRESNOS, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	LUBBOCK, TX							
54	**Professional, scientific, & technical services**	**474**	**197 082**	**67 198**	**14 816**	**2 495**	**32.9**	**13.3**
541	Professional, scientific, & technical services	474	197 082	67 198	14 816	2 495	32.9	13.3
5411	Legal services	174	68 894	23 152	4 775	735	29.3	10.4
54111	Offices of lawyers	168	D	D	D	f	D	D
541110	Offices of lawyers	168	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	168	D	D	D	f	D	D
54119	Other legal services	6	D	D	D	b	D	D
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	123	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	123	D	D	D	f	D	D
541211	Offices of certified public accountants	86	D	D	D	e	D	D
541213	Tax return preparation services	10	D	D	D	c	D	D
541219	Other accounting services	24	2 553	837	193	70	79.9	17.0
5413	Architectural, engineering, & related services	55	D	D	D	f	D	D
54131	Architectural services	15	8 693	2 845	627	94	37.0	4.3
541310	Architectural services	15	8 693	2 845	627	94	37.0	4.3
54133	Engineering services	28	D	D	D	e	D	D
541330	Engineering services	28	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	5	4 316	1 823	441	66	10.0	–
541370	Surveying & mapping (except geophysical) services	5	4 316	1 823	441	66	10.0	–
5414	Specialized design services	20	4 714	875	166	51	56.1	4.4
54141	Interior design services	13	3 831	615	113	39	47.8	5.4
541410	Interior design services	13	3 831	615	113	39	47.8	5.4
5415	Computer systems design & related services	24	D	D	D	b	D	D
54151	Computer systems design & related services	24	D	D	D	b	D	D
541512	Computer systems design services	11	6 294	1 041	215	42	17.9	27.0
5416	Management, scientific, & technical consulting services	24	D	D	D	c	D	D
54161	Management consulting services	13	3 962	1 767	350	51	29.2	2.7
54169	Other scientific & technical consulting services	9	D	D	D	b	D	D
541690	Other scientific & technical consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	29	12 995	3 719	800	147	6.8	6.3
54189	Other services related to advertising	7	3 261	548	124	28	15.1	5.1
541890	Other services related to advertising	7	3 261	548	124	28	15.1	5.1
5419	Other professional, scientific, & technical services	19	D	D	D	c	D	D
54192	Photographic services	16	D	D	D	c	D	D
541921	Photographic studios, portrait	14	D	D	D	c	D	D
	LUCAS, TX							
54	**Professional, scientific, & technical services**	**3**	**411**	**169**	**35**	**4**	**100.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LUFKIN, TX							
54	**Professional, scientific, & technical services**	**99**	**42 950**	**14 202**	**2 831**	**487**	**33.2**	**5.4**
541	Professional, scientific, & technical services	99	42 950	14 202	2 831	487	33.2	5.4
5411	Legal services	45	18 549	4 895	1 000	175	34.2	8.5
54111	Offices of lawyers	43	D	D	D	c	D	D
541110	Offices of lawyers	43	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	c	D	D
541211	Offices of certified public accountants	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	10 293	4 524	918	120	37.7	–
	LULING, TX							
54	**Professional, scientific, & technical services**	**7**	**559**	**102**	**17**	**7**	**88.6**	**4.7**
	LUMBERTON, TX							
54	**Professional, scientific, & technical services**	**3**	**558**	**160**	**43**	**31**	**D**	**–**
	LYTLE, TX *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	2	D	D	D	c	D	D
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
	LYTLE, TX (ATASCOSA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	2	D	D	D	c	D	D
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
	MCALLEN, TX							
54	**Professional, scientific, & technical services**	**302**	**124 286**	**38 606**	**8 724**	**1 677**	**48.5**	**9.2**
541	Professional, scientific, & technical services	302	124 286	38 606	8 724	1 677	48.5	9.2
5411	Legal services	149	76 762	21 835	4 580	754	44.7	8.7
54111	Offices of lawyers	148	D	D	D	f	D	D
541110	Offices of lawyers	148	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	148	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	68	19 834	7 056	1 931	536	40.4	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	68	19 834	7 056	1 931	536	40.4	10.7
541211	Offices of certified public accountants	44	15 478	5 704	1 321	237	39.4	9.6
541213	Tax return preparation services	7	1 882	769	418	220	14.4	.7
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	32	17 203	6 772	1 579	226	65.0	9.1
54131	Architectural services	11	6 154	1 495	363	54	73.6	13.6
541310	Architectural services	11	6 154	1 495	363	54	73.6	13.6
54133	Engineering services	16	10 375	5 025	1 182	160	59.7	6.3
541330	Engineering services	16	10 375	5 025	1 182	160	59.7	6.3
5414	Specialized design services	6	D	D	D	a	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	MCGREGOR, TX *							
54	**Professional, scientific, & technical services**	**5**	**831**	**229**	**58**	**12**	**54.4**	**–**
	MCGREGOR, TX (MCLENNAN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**831**	**229**	**58**	**12**	**54.4**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MCKINNEY, TX							
54	**Professional, scientific, & technical services**	**93**	**42 843**	**14 681**	**3 412**	**412**	**22.5**	**12.9**
541	Professional, scientific, & technical services	93	42 843	14 681	3 412	412	22.5	12.9
5411	Legal services	25	13 021	4 762	1 334	128	17.9	2.1
54111	Offices of lawyers	23	D	D	D	c	D	D
541110	Offices of lawyers	23	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 086	1 295	312	88	49.4	29.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 086	1 295	312	88	49.4	29.1
5413	Architectural, engineering, & related services	13	4 943	1 730	446	70	23.6	20.9
5415	Computer systems design & related services	12	7 628	3 105	628	42	4.8	36.5
54151	Computer systems design & related services	12	7 628	3 105	628	42	4.8	36.5
5416	Management, scientific, & technical consulting services	19	12 496	3 420	602	50	26.1	4.4
54161	Management consulting services	19	12 496	3 420	602	50	26.1	4.4
541613	Marketing consulting services	8	10 106	2 559	413	32	15.5	4.0
	MADISONVILLE, TX							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5411	Legal services	8	2 852	914	205	26	16.4	14.1
	MANSFIELD, TX *							
54	**Professional, scientific, & technical services**	**39**	**16 089**	**4 179**	**954**	**152**	**71.3**	**6.6**
541	Professional, scientific, & technical services	39	16 089	4 179	954	152	71.3	6.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 338	1 537	373	63	32.4	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 338	1 537	373	63	32.4	3.7
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	2 102	494	116	9	100.0	–
5418	Advertising & related services	2	D	D	D	b	D	D
	MANSFIELD, TX (JOHNSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	MANSFIELD, TX (TARRANT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**37**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	37	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 338	1 537	373	63	32.4	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 338	1 537	373	63	32.4	3.7
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	2 102	494	116	9	100.0	–
5418	Advertising & related services	2	D	D	D	b	D	D
	MANVEL, TX							
54	**Professional, scientific, & technical services**	**3**	**365**	**109**	**12**	**3**	**100.0**	**–**
	MARBLE FALLS, TX							
54	**Professional, scientific, & technical services**	**25**	**3 892**	**1 791**	**705**	**81**	**40.6**	**12.8**
541	Professional, scientific, & technical services	25	3 892	1 791	705	81	40.6	12.8
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
	MARFA, TX							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	MARLIN, TX							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	MARSHALL, TX							
54	**Professional, scientific, & technical services**	**69**	**70 658**	**22 382**	**4 919**	**367**	**44.0**	**42.7**
541	Professional, scientific, & technical services	69	70 658	22 382	4 919	367	44.0	42.7
5411	Legal services	41	63 143	18 775	4 182	247	43.3	47.5
54111	Offices of lawyers	39	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 236	1 916	372	55	45.1	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 236	1 916	372	55	45.1	2.3
5413	Architectural, engineering, & related services	8	2 399	1 303	278	44	69.9	4.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MATHIS, TX							
54	**Professional, scientific, & technical services**	**4**	**416**	**120**	**20**	**10**	**81.3**	**1.2**
	MEADOWS, TX							
54	**Professional, scientific, & technical services**	**3**	**378**	**171**	**20**	**5**	**34.4**	**65.6**
	MERCEDES, TX							
54	**Professional, scientific, & technical services**	**5**	**781**	**196**	**46**	**12**	**95.4**	**–**
	MESQUITE, TX							
54	**Professional, scientific, & technical services**	**121**	**36 160**	**12 965**	**2 700**	**514**	**36.8**	**3.3**
541	Professional, scientific, & technical services	121	36 160	12 965	2 700	514	36.8	3.3
5411	Legal services	24	13 356	3 670	701	87	26.1	.3
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	6 578	2 386	539	115	38.3	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	6 578	2 386	539	115	38.3	2.8
541219	Other accounting services	16	4 251	1 210	283	70	26.4	4.3
5413	Architectural, engineering, & related services	11	6 696	3 502	744	114	30.1	–
54137	Surveying & mapping (except geophysical) services	4	3 849	2 324	483	79	5.9	–
541370	Surveying & mapping (except geophysical) services	4	3 849	2 324	483	79	5.9	–
5419	Other professional, scientific, & technical services	17	D	D	D	c	D	D
54192	Photographic services	13	3 325	988	233	108	12.8	13.5
541921	Photographic studios, portrait	12	D	D	D	c	D	D
	MEXIA, TX							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	a	D	D
	MIDLAND, TX *							
54	**Professional, scientific, & technical services**	**323**	**228 670**	**70 686**	**15 159**	**1 898**	**28.6**	**11.0**
541	Professional, scientific, & technical services	323	228 670	70 686	15 159	1 898	28.6	11.0
5411	Legal services	70	D	D	D	e	D	D
54111	Offices of lawyers	67	40 860	19 894	4 234	402	23.1	10.3
541110	Offices of lawyers	67	40 860	19 894	4 234	402	23.1	10.3
5411101	Offices of lawyers (except legal aid societies)	67	40 860	19 894	4 234	402	23.1	10.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	73	19 077	7 728	1 707	259	56.2	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	73	19 077	7 728	1 707	259	56.2	3.9
541211	Offices of certified public accountants	43	15 038	5 983	1 268	172	53.2	1.3
541219	Other accounting services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	89	127 245	30 740	6 388	771	22.9	6.9
54133	Engineering services	56	35 016	10 304	2 232	238	68.0	21.6
541330	Engineering services	56	35 016	10 304	2 232	238	68.0	21.6
54135	Building inspection services	1	D	D	D	a	D	D
541350	Building inspection services	1	D	D	D	a	D	D
54136	Geophysical surveying & mapping services	9	D	D	D	e	D	D
541360	Geophysical surveying & mapping services	9	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
5414	Specialized design services	3	1 977	399	94	14	D	–
5415	Computer systems design & related services	17	5 343	1 951	494	69	74.1	12.4
54151	Computer systems design & related services	17	5 343	1 951	494	69	74.1	12.4
5416	Management, scientific, & technical consulting services	42	D	D	D	c	D	D
54161	Management consulting services	18	D	D	D	b	D	D
54162	Environmental consulting services	6	D	D	D	b	D	D
541620	Environmental consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	18	D	D	D	b	D	D
541690	Other scientific & technical consulting services	18	D	D	D	b	D	D
5418	Advertising & related services	14	10 324	2 872	721	100	28.8	47.5
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MIDLAND, TX (MIDLAND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**323**	**228 670**	**70 686**	**15 159**	**1 898**	**28.6**	**11.0**
541	Professional, scientific, & technical services	323	228 670	70 686	15 159	1 898	28.6	11.0
5411	Legal services	70	D	D	D	e	D	D
54111	Offices of lawyers	67	40 860	19 894	4 234	402	23.1	10.3
541110	Offices of lawyers	67	40 860	19 894	4 234	402	23.1	10.3
5411101	Offices of lawyers (except legal aid societies)	67	40 860	19 894	4 234	402	23.1	10.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	73	19 077	7 728	1 707	259	56.2	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	73	19 077	7 728	1 707	259	56.2	3.9
541211	Offices of certified public accountants	43	15 038	5 983	1 268	172	53.2	1.3
541219	Other accounting services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	89	127 245	30 740	6 388	771	22.9	6.9
54133	Engineering services	56	35 016	10 304	2 232	238	68.0	21.6
541330	Engineering services	56	35 016	10 304	2 232	238	68.0	21.6
54135	Building inspection services	1	D	D	D	a	D	D
541350	Building inspection services	1	D	D	D	a	D	D
54136	Geophysical surveying & mapping services	9	D	D	D	e	D	D
541360	Geophysical surveying & mapping services	9	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
5414	Specialized design services	3	1 977	399	94	14	D	–
5415	Computer systems design & related services	17	5 343	1 951	494	69	74.1	12.4
54151	Computer systems design & related services	17	5 343	1 951	494	69	74.1	12.4
5416	Management, scientific, & technical consulting services	42	D	D	D	c	D	D
54161	Management consulting services	18	D	D	D	b	D	D
54162	Environmental consulting services	6	D	D	D	b	D	D
541620	Environmental consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	18	D	D	D	b	D	D
541690	Other scientific & technical consulting services	18	D	D	D	b	D	D
5418	Advertising & related services	14	10 324	2 872	721	100	28.8	47.5
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	MIDLOTHIAN, TX							
54	**Professional, scientific, & technical services**	**16**	**2 931**	**808**	**170**	**32**	**63.4**	**34.9**
541	Professional, scientific, & technical services	16	2 931	808	170	32	63.4	34.9
	MINEOLA, TX							
54	**Professional, scientific, & technical services**	**12**	**2 159**	**451**	**85**	**26**	**83.2**	**6.9**
541	Professional, scientific, & technical services	12	2 159	451	85	26	83.2	6.9
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	MINERAL WELLS, TX *							
54	**Professional, scientific, & technical services**	**26**	**5 087**	**1 433**	**381**	**77**	**82.4**	**12.9**
541	Professional, scientific, & technical services	26	5 087	1 433	381	77	82.4	12.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 855	531	136	34	96.9	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 855	531	136	34	96.9	3.1
	MINERAL WELLS, TX (PALO PINTO COUNTY PART) *							
54	**Professional, scientific, & technical services**	**25**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
	MINERAL WELLS, TX (PARKER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MISSION, TX							
54	**Professional, scientific, & technical services**	**16**	**3 872**	**1 269**	**294**	**52**	**79.4**	**–**
541	Professional, scientific, & technical services	16	3 872	1 269	294	52	79.4	–
5411	Legal services	8	3 083	1 048	235	37	75.6	–
54111	Offices of lawyers	8	3 083	1 048	235	37	75.6	–
541110	Offices of lawyers	8	3 083	1 048	235	37	75.6	–
5411101	Offices of lawyers (except legal aid societies)	8	3 083	1 048	235	37	75.6	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MISSOURI CITY, TX *							
54	**Professional, scientific, & technical services**	**54**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	54	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	3 559	1 417	247	48	83.5	8.5
5418	Advertising & related services	2	D	D	D	b	D	D
	MISSOURI CITY, TX (FORT BEND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**50**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	50	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	MISSOURI CITY, TX (HARRIS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
	MONAHANS, TX *							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 103	270	82	21	92.7	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 103	270	82	21	92.7	7.3
	MONAHANS, TX (WARD COUNTY PART) *							
54	**Professional, scientific, & technical services**	**15**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 103	270	82	21	92.7	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 103	270	82	21	92.7	7.3
	MORTON, TX							
54	**Professional, scientific, & technical services**	**4**	**348**	**122**	**24**	**8**	**57.5**	**31.0**
	MOUNT PLEASANT, TX							
54	**Professional, scientific, & technical services**	**32**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	32	D	D	D	c	D	D
5411	Legal services	14	3 042	913	214	43	41.8	11.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 698	1 283	323	71	30.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 698	1 283	323	71	30.3	–
	MOUNT VERNON, TX							
54	**Professional, scientific, & technical services**	**5**	**1 189**	**393**	**125**	**17**	**12.0**	**–**
541	Professional, scientific, & technical services	5	1 189	393	125	17	12.0	–
	MULESHOE, TX							
54	**Professional, scientific, & technical services**	**14**	**1 565**	**341**	**90**	**31**	**71.4**	**12.4**
541	Professional, scientific, & technical services	14	1 565	341	90	31	71.4	12.4
	NACOGDOCHES, TX							
54	**Professional, scientific, & technical services**	**46**	**12 652**	**3 057**	**712**	**174**	**53.2**	**5.5**
541	Professional, scientific, & technical services	46	12 652	3 057	712	174	53.2	5.5
5411	Legal services	17	5 368	1 169	293	59	47.0	3.6
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 211	837	198	49	45.2	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 211	837	198	49	45.2	9.1
5418	Advertising & related services	6	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NASSAU BAY, TX							
54	**Professional, scientific, & technical services**	**26**	**33 610**	**20 586**	**4 550**	**506**	**11.9**	**1.5**
541	Professional, scientific, & technical services	26	33 610	20 586	4 550	506	11.9	1.5
5413	Architectural, engineering, & related services	9	D	D	D	e	D	D
54133	Engineering services	6	D	D	D	e	D	D
541330	Engineering services	6	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
54193	Translation & interpretation services	1	D	D	D	b	D	D
541930	Translation & interpretation services	1	D	D	D	b	D	D
	NAVASOTA, TX							
54	**Professional, scientific, & technical services**	**15**	**2 584**	**732**	**115**	**41**	**59.4**	**32.4**
541	Professional, scientific, & technical services	15	2 584	732	115	41	59.4	32.4
	NEDERLAND, TX							
54	**Professional, scientific, & technical services**	**47**	**17 850**	**6 206**	**1 377**	**223**	**28.9**	**23.8**
541	Professional, scientific, & technical services	47	17 850	6 206	1 377	223	28.9	23.8
5411	Legal services	14	4 180	1 423	245	48	30.6	47.6
54111	Offices of lawyers	14	4 180	1 423	245	48	30.6	47.6
541110	Offices of lawyers	14	4 180	1 423	245	48	30.6	47.6
5411101	Offices of lawyers (except legal aid societies)	14	4 180	1 423	245	48	30.6	47.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 597	420	78	26	26.8	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 597	420	78	26	26.8	5.9
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	5 709	2 721	673	83	36.0	2.5
	NEW BOSTON, TX							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	NEW BRAUNFELS, TX *							
54	**Professional, scientific, & technical services**	**89**	**23 544**	**7 304**	**1 623**	**302**	**62.1**	**11.1**
541	Professional, scientific, & technical services	89	23 544	7 304	1 623	302	62.1	11.1
5411	Legal services	32	9 249	2 762	617	111	61.6	7.0
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
54119	Other legal services	4	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	3 517	1 315	320	71	64.5	10.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	3 517	1 315	320	71	64.5	10.9
5413	Architectural, engineering, & related services	11	4 737	1 264	267	46	77.6	1.4
5419	Other professional, scientific, & technical services	6	D	D	D	a	D	D
54192	Photographic services	6	D	D	D	a	D	D
	NEW BRAUNFELS, TX (COMAL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**89**	**23 544**	**7 304**	**1 623**	**302**	**62.1**	**11.1**
541	Professional, scientific, & technical services	89	23 544	7 304	1 623	302	62.1	11.1
5411	Legal services	32	9 249	2 762	617	111	61.6	7.0
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
54119	Other legal services	4	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	3 517	1 315	320	71	64.5	10.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	3 517	1 315	320	71	64.5	10.9
5413	Architectural, engineering, & related services	11	4 737	1 264	267	46	77.6	1.4
5419	Other professional, scientific, & technical services	6	D	D	D	a	D	D
54192	Photographic services	6	D	D	D	a	D	D
	NOCONA, TX							
54	**Professional, scientific, & technical services**	**8**	**1 860**	**415**	**85**	**24**	**64.9**	**–**
541	Professional, scientific, & technical services	8	1 860	415	85	24	64.9	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTH RICHLAND HILLS, TX							
54	**Professional, scientific, & technical services**	**81**	**38 097**	**17 955**	**4 068**	**573**	**19.5**	**18.4**
541	Professional, scientific, & technical services	81	38 097	17 955	4 068	573	19.5	18.4
5411	Legal services	16	5 617	1 975	331	50	23.5	9.3
54111	Offices of lawyers	13	4 988	1 844	309	45	23.0	6.0
541110	Offices of lawyers	13	4 988	1 844	309	45	23.0	6.0
5411101	Offices of lawyers (except legal aid societies)	13	4 988	1 844	309	45	23.0	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 199	2 035	492	62	52.7	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 199	2 035	492	62	52.7	4.3
541213	Tax return preparation services	1	D	D	D	a	D	D
5413	Architectural, engineering, & related services	8	2 337	1 065	224	29	48.6	–
5415	Computer systems design & related services	21	8 575	4 364	1 255	104	18.3	4.2
54151	Computer systems design & related services	21	8 575	4 364	1 255	104	18.3	4.2
5416	Management, scientific, & technical consulting services	9	11 948	5 764	1 081	133	1.0	43.9
54161	Management consulting services	7	D	D	D	c	D	D
5418	Advertising & related services	5	3 860	2 169	540	141	20.6	4.2
	OAK RIDGE NORTH, TX							
54	**Professional, scientific, & technical services**	**5**	**654**	**303**	**76**	**4**	**8.3**	**9.9**
	ODEM, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	ODESSA, TX *							
54	**Professional, scientific, & technical services**	**181**	**65 425**	**25 086**	**5 336**	**949**	**45.6**	**7.6**
541	Professional, scientific, & technical services	181	65 425	25 086	5 336	949	45.6	7.6
5411	Legal services	75	28 820	10 744	2 215	321	24.6	7.1
54111	Offices of lawyers	74	D	D	D	e	D	D
541110	Offices of lawyers	74	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	74	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	46	12 216	5 407	1 265	264	53.1	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	46	12 216	5 407	1 265	264	53.1	4.6
541211	Offices of certified public accountants	30	9 288	4 585	991	140	53.5	2.7
541213	Tax return preparation services	5	D	D	D	b	D	D
541219	Other accounting services	10	D	D	D	a	D	D
5413	Architectural, engineering, & related services	16	8 186	3 657	716	129	72.0	1.7
5416	Management, scientific, & technical consulting services	15	6 528	2 064	377	58	89.9	2.2
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	c	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	10	1 453	435	113	47	57.1	3.6
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	ODESSA, TX (ECTOR COUNTY PART) *							
54	**Professional, scientific, & technical services**	**171**	**60 724**	**23 625**	**5 084**	**894**	**41.9**	**7.9**
541	Professional, scientific, & technical services	171	60 724	23 625	5 084	894	41.9	7.9
5411	Legal services	73	D	D	D	e	D	D
54111	Offices of lawyers	72	D	D	D	e	D	D
541110	Offices of lawyers	72	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	72	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	45	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	45	D	D	D	e	D	D
541211	Offices of certified public accountants	30	9 288	4 585	991	140	53.5	2.7
541213	Tax return preparation services	4	D	D	D	b	D	D
541219	Other accounting services	10	D	D	D	a	D	D
5413	Architectural, engineering, & related services	13	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	c	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	ODESSA, TX (MIDLAND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**10**	**4 701**	**1 461**	**252**	**55**	**93.1**	**3.2**
541	Professional, scientific, & technical services	10	4 701	1 461	252	55	93.1	3.2
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OLNEY, TX							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
	ORANGE, TX							
54	**Professional, scientific, & technical services**	**61**	**23 230**	**8 631**	**1 465**	**243**	**40.1**	**3.2**
541	Professional, scientific, & technical services	61	23 230	8 631	1 465	243	40.1	3.2
5411	Legal services	28	12 361	4 136	594	91	48.5	2.2
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	4 987	2 596	480	69	38.2	1.1
	OVILLA, TX *							
54	**Professional, scientific, & technical services**	**4**	**1 132**	**192**	**7**	**3**	**88.4**	**2.4**
541	Professional, scientific, & technical services	4	1 132	192	7	3	88.4	2.4
	OVILLA, TX (DALLAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	OVILLA, TX (ELLIS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
	PALACIOS, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
	PALESTINE, TX							
54	**Professional, scientific, & technical services**	**51**	**17 925**	**7 176**	**1 679**	**223**	**52.5**	**2.0**
541	Professional, scientific, & technical services	51	17 925	7 176	1 679	223	52.5	2.0
5411	Legal services	28	D	D	D	b	D	D
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 283	670	173	55	96.4	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 283	670	173	55	96.4	3.6
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
	PAMPA, TX							
54	**Professional, scientific, & technical services**	**39**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	5 316	1 808	486	79	19.4	3.5
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
	PARIS, TX							
54	**Professional, scientific, & technical services**	**49**	**13 496**	**4 224**	**1 015**	**243**	**35.9**	**25.2**
541	Professional, scientific, & technical services	49	13 496	4 224	1 015	243	35.9	25.2
5411	Legal services	24	5 636	1 365	326	76	33.0	4.6
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 909	774	246	83	54.7	14.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 909	774	246	83	54.7	14.5
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PASADENA, TX							
54	**Professional, scientific, & technical services**	**137**	**176 857**	**69 104**	**16 844**	**1 410**	**11.2**	**3.2**
541	Professional, scientific, & technical services	137	176 857	69 104	16 844	1 410	11.2	3.2
5411	Legal services	35	11 156	3 434	793	144	40.2	4.5
54111	Offices of lawyers	30	9 811	2 849	652	121	41.0	4.7
541110	Offices of lawyers	30	9 811	2 849	652	121	41.0	4.7
5411101	Offices of lawyers (except legal aid societies)	30	9 811	2 849	652	121	41.0	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	5 719	2 255	532	126	58.3	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	5 719	2 255	532	126	58.3	7.4
541219	Other accounting services	11	2 982	1 091	242	40	73.1	2.0
5413	Architectural, engineering, & related services	42	152 922	61 168	15 075	1 043	6.1	2.2
54133	Engineering services	21	127 813	50 866	12 459	667	5.4	.2
541330	Engineering services	21	127 813	50 866	12 459	667	5.4	.2
54137	Surveying & mapping (except geophysical) services	5	1 787	927	248	40	29.9	8.6
541370	Surveying & mapping (except geophysical) services	5	1 787	927	248	40	29.9	8.6
54138	Testing laboratories	8	21 075	8 702	2 205	309	3.5	11.1
541380	Testing laboratories	8	21 075	8 702	2 205	309	3.5	11.1
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	2 209	533	121	47	36.3	2.6
541921	Photographic studios, portrait	8	2 209	533	121	47	36.3	2.6
	PEARLAND, TX *							
54	**Professional, scientific, & technical services**	**69**	**20 471**	**5 374**	**1 177**	**188**	**81.3**	**8.4**
541	Professional, scientific, & technical services	69	20 471	5 374	1 177	188	81.3	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 867	382	86	29	75.8	24.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 867	382	86	29	75.8	24.2
5413	Architectural, engineering, & related services	18	5 549	1 921	459	60	68.0	20.9
5415	Computer systems design & related services	11	4 761	1 227	247	27	99.7	.3
54151	Computer systems design & related services	11	4 761	1 227	247	27	99.7	.3
5416	Management, scientific, & technical consulting services	7	5 268	1 136	233	32	75.6	–
54161	Management consulting services	4	D	D	D	a	D	D
	PEARLAND, TX (BRAZORIA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**59**	**18 411**	**4 620**	**1 001**	**172**	**83.5**	**5.1**
541	Professional, scientific, & technical services	59	18 411	4 620	1 001	172	83.5	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	4 612	1 537	359	50	76.7	9.9
5415	Computer systems design & related services	7	4 011	921	186	24	99.7	.3
54151	Computer systems design & related services	7	4 011	921	186	24	99.7	.3
5416	Management, scientific, & technical consulting services	7	5 268	1 136	233	32	75.6	–
54161	Management consulting services	4	D	D	D	a	D	D
	PEARLAND, TX (HARRIS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**10**	**2 060**	**754**	**176**	**16**	**62.0**	**38.0**
541	Professional, scientific, & technical services	10	2 060	754	176	16	62.0	38.0
	PEARSALL, TX							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
	PECOS, TX							
54	**Professional, scientific, & technical services**	**12**	**6 175**	**2 213**	**495**	**147**	**25.5**	**2.0**
541	Professional, scientific, & technical services	12	6 175	2 213	495	147	25.5	2.0
5413	Architectural, engineering, & related services	2	D	D	D	c	D	D
	PERRYTON, TX							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 248	554	111	30	64.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 248	554	111	30	64.3	–
	PFLUGERVILLE, TX							
54	**Professional, scientific, & technical services**	**17**	**5 629**	**1 704**	**378**	**53**	**84.8**	**.3**
541	Professional, scientific, & technical services	17	5 629	1 704	378	53	84.8	.3
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PHARR, TX							
54	**Professional, scientific, & technical services**	**30**	**8 538**	**2 226**	**484**	**112**	**66.2**	**2.1**
541	Professional, scientific, & technical services	30	8 538	2 226	484	112	66.2	2.1
5411	Legal services	14	5 355	1 150	246	54	75.3	–
54111	Offices of lawyers	14	5 355	1 150	246	54	75.3	–
541110	Offices of lawyers	14	5 355	1 150	246	54	75.3	–
5411101	Offices of lawyers (except legal aid societies)	14	5 355	1 150	246	54	75.3	–
5413	Architectural, engineering, & related services	7	2 006	664	147	28	44.7	–
	PILOT POINT, TX							
54	**Professional, scientific, & technical services**	**4**	**634**	**253**	**80**	**15**	**100.0**	**–**
	PINEHURST, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	PINEY POINT VILLAGE, TX							
54	**Professional, scientific, & technical services**	**10**	**1 180**	**279**	**55**	**8**	**92.3**	**7.7**
541	Professional, scientific, & technical services	10	1 180	279	55	8	92.3	7.7
	PITTSBURG, TX							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
	PLAINVIEW, TX							
54	**Professional, scientific, & technical services**	**34**	**9 444**	**2 594**	**642**	**148**	**59.2**	**3.7**
541	Professional, scientific, & technical services	34	9 444	2 594	642	148	59.2	3.7
5411	Legal services	14	3 563	948	219	41	50.1	8.1
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 991	1 156	303	62	58.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 991	1 156	303	62	58.8	–
541211	Offices of certified public accountants	6	D	D	D	b	D	D
	PLANO, TX *							
54	**Professional, scientific, & technical services**	**683**	**535 321**	**179 297**	**39 981**	**3 535**	**23.9**	**10.9**
541	Professional, scientific, & technical services	683	535 321	179 297	39 981	3 535	23.9	10.9
5411	Legal services	72	26 316	11 187	1 755	284	37.4	23.2
54111	Offices of lawyers	65	18 274	6 275	1 297	167	53.9	10.8
541110	Offices of lawyers	65	18 274	6 275	1 297	167	53.9	10.8
5411101	Offices of lawyers (except legal aid societies)	65	18 274	6 275	1 297	167	53.9	10.8
54119	Other legal services	7	8 042	4 912	458	117	–	51.5
541191	Title abstract & settlement offices	6	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	75	13 474	5 344	1 136	215	57.5	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	75	13 474	5 344	1 136	215	57.5	9.9
541211	Offices of certified public accountants	42	6 249	2 722	584	100	87.9	11.5
541219	Other accounting services	27	D	D	D	c	D	D
5413	Architectural, engineering, & related services	95	45 217	17 707	3 346	348	50.2	9.3
54131	Architectural services	16	6 958	2 195	525	59	28.1	26.8
541310	Architectural services	16	6 958	2 195	525	59	28.1	26.8
54133	Engineering services	58	30 101	11 964	2 097	197	63.9	6.2
541330	Engineering services	58	30 101	11 964	2 097	197	63.9	6.2
5414	Specialized design services	17	14 053	5 343	1 235	134	26.1	.2
54141	Interior design services	7	3 130	489	118	21	71.0	.8
541410	Interior design services	7	3 130	489	118	21	71.0	.8
54142	Industrial design services	3	7 824	3 900	817	82	–	–
541420	Industrial design services	3	7 824	3 900	817	82	–	–
54143	Graphic design services	7	3 099	954	300	31	46.5	–
541430	Graphic design services	7	3 099	954	300	31	46.5	–
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	b	D	D
5415	Computer systems design & related services	232	272 622	96 785	22 347	1 651	11.9	14.6
54151	Computer systems design & related services	232	272 622	96 785	22 347	1 651	11.9	14.6
541511	Custom computer programming services	102	57 552	23 703	4 950	430	20.8	5.2
541512	Computer systems design services	100	200 363	67 996	16 409	1 110	8.0	18.3
5415121	Computer systems integrators	28	171 754	53 047	13 534	898	1.8	21.2
5415122	Computer systems consultants (except systems integrators)	72	28 609	14 949	2 875	212	44.8	.8
541519	Other computer related services	28	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PLANO, TX *—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	128	119 756	33 656	8 352	686	17.6	4.4
54161	Management consulting services	112	D	D	D	f	D	D
541611	Administrative management & general management consulting service	52	85 300	20 983	5 623	373	6.6	1.2
541612	Human resources & executive search consulting services	28	14 205	4 935	815	116	38.6	13.1
5416122	Executive placement services	15	D	D	D	b	D	D
541613	Marketing consulting services	27	10 263	3 265	790	109	87.7	.2
54169	Other scientific & technical consulting services	15	D	D	D	b	D	D
541690	Other scientific & technical consulting services	15	D	D	D	b	D	D
5418	Advertising & related services	36	33 701	5 006	983	103	78.6	1.1
54186	Direct mail advertising	5	D	D	D	a	D	D
541860	Direct mail advertising	5	D	D	D	a	D	D
54189	Other services related to advertising	13	12 198	2 388	485	33	56.3	–
541890	Other services related to advertising	13	12 198	2 388	485	33	56.3	–
5419	Other professional, scientific, & technical services	19	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	PLANO, TX (COLLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**672**	**532 149**	**178 575**	**39 834**	**3 521**	**23.5**	**10.9**
541	Professional, scientific, & technical services	672	532 149	178 575	39 834	3 521	23.5	10.9
5411	Legal services	70	D	D	D	e	D	D
54111	Offices of lawyers	63	D	D	D	c	D	D
541110	Offices of lawyers	63	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	63	D	D	D	c	D	D
54119	Other legal services	7	8 042	4 912	458	117	–	51.5
541191	Title abstract & settlement offices	6	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	74	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	74	D	D	D	c	D	D
541211	Offices of certified public accountants	41	D	D	D	b	D	D
541219	Other accounting services	27	D	D	D	c	D	D
5413	Architectural, engineering, & related services	93	D	D	D	e	D	D
54131	Architectural services	16	6 958	2 195	525	59	28.1	26.8
541310	Architectural services	16	6 958	2 195	525	59	28.1	26.8
54133	Engineering services	56	D	D	D	c	D	D
541330	Engineering services	56	D	D	D	c	D	D
5414	Specialized design services	16	D	D	D	c	D	D
54141	Interior design services	7	3 130	489	118	21	71.0	.8
541410	Interior design services	7	3 130	489	118	21	71.0	.8
54142	Industrial design services	3	7 824	3 900	817	82	–	–
541420	Industrial design services	3	7 824	3 900	817	82	–	–
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	231	D	D	D	g	D	D
54151	Computer systems design & related services	231	D	D	D	g	D	D
541511	Custom computer programming services	101	D	D	D	e	D	D
541512	Computer systems design services	100	200 363	67 996	16 409	1 110	8.0	18.3
5415121	Computer systems integrators	28	171 754	53 047	13 534	898	1.8	21.2
5415122	Computer systems consultants (except systems integrators)	72	28 609	14 949	2 875	212	44.8	.8
541519	Other computer related services	28	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	125	D	D	D	f	D	D
54161	Management consulting services	110	D	D	D	f	D	D
541611	Administrative management & general management consulting service	51	D	D	D	e	D	D
541612	Human resources & executive search consulting services	28	14 205	4 935	815	116	38.6	13.1
5416122	Executive placement services	15	D	D	D	b	D	D
541613	Marketing consulting services	26	D	D	D	c	D	D
54169	Other scientific & technical consulting services	14	D	D	D	b	D	D
541690	Other scientific & technical consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	35	D	D	D	c	D	D
54186	Direct mail advertising	5	D	D	D	a	D	D
541860	Direct mail advertising	5	D	D	D	a	D	D
54189	Other services related to advertising	12	D	D	D	b	D	D
541890	Other services related to advertising	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	19	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	PLANO, TX (DENTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**11**	**3 172**	**722**	**147**	**14**	**93.3**	**6.7**
541	Professional, scientific, & technical services	11	3 172	722	147	14	93.3	6.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PLEASANTON, TX							
54	**Professional, scientific, & technical services**	**16**	**3 330**	**648**	**147**	**43**	**98.1**	**1.9**
541	Professional, scientific, & technical services	16	3 330	648	147	43	98.1	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	PORT ARTHUR, TX							
54	**Professional, scientific, & technical services**	**50**	**27 500**	**10 171**	**2 241**	**355**	**32.7**	**9.7**
541	Professional, scientific, & technical services	50	27 500	10 171	2 241	355	32.7	9.7
5411	Legal services	22	9 754	2 637	573	99	36.0	.9
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	4 659	1 723	250	53	24.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	4 659	1 723	250	53	24.9	–
5413	Architectural, engineering, & related services	10	11 226	5 165	1 262	174	29.9	20.4
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
	PORT ISABEL, TX							
54	**Professional, scientific, & technical services**	**5**	**689**	**328**	**95**	**27**	**87.2**	**–**
	PORTLAND, TX *							
54	**Professional, scientific, & technical services**	**10**	**10 318**	**5 619**	**1 207**	**152**	**8.9**	**–**
541	Professional, scientific, & technical services	10	10 318	5 619	1 207	152	8.9	–
5413	Architectural, engineering, & related services	1	D	D	D	c	D	D
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
	PORTLAND, TX (SAN PATRICIO COUNTY PART) *							
54	**Professional, scientific, & technical services**	**10**	**10 318**	**5 619**	**1 207**	**152**	**8.9**	**–**
541	Professional, scientific, & technical services	10	10 318	5 619	1 207	152	8.9	–
5413	Architectural, engineering, & related services	1	D	D	D	c	D	D
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
	PORT LAVACA, TX							
54	**Professional, scientific, & technical services**	**21**	**15 525**	**8 625**	**1 984**	**242**	**7.4**	**.4**
541	Professional, scientific, & technical services	21	15 525	8 625	1 984	242	7.4	.4
5411	Legal services	10	2 989	722	180	33	23.4	–
5413	Architectural, engineering, & related services	3	D	D	D	c	D	D
54133	Engineering services	3	D	D	D	c	D	D
541330	Engineering services	3	D	D	D	c	D	D
	PORT NECHES, TX							
54	**Professional, scientific, & technical services**	**14**	**2 134**	**780**	**148**	**37**	**58.5**	**41.3**
541	Professional, scientific, & technical services	14	2 134	780	148	37	58.5	41.3
	POST, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	PRESIDIO, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	PRINCETON, TX							
54	**Professional, scientific, & technical services**	**4**	**729**	**311**	**56**	**15**	**96.3**	**3.7**
	QUANAH, TX							
54	**Professional, scientific, & technical services**	**7**	**435**	**147**	**35**	**10**	**79.8**	**20.2**
	RANGER, TX							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RAYMONDVILLE, TX							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	RED OAK, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	REFUGIO, TX							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	RICHARDSON, TX *							
54	**Professional, scientific, & technical services**	**521**	**459 078**	**191 164**	**38 856**	**4 020**	**22.2**	**5.2**
541	Professional, scientific, & technical services	521	459 078	191 164	38 856	4 020	22.2	5.2
5411	Legal services	53	16 271	6 711	1 670	189	44.1	4.8
54111	Offices of lawyers	51	D	D	D	c	D	D
541110	Offices of lawyers	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	99	27 229	12 729	2 702	528	36.9	12.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	99	27 229	12 729	2 702	528	36.9	12.5
541211	Offices of certified public accountants	69	D	D	D	c	D	D
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	93	90 446	42 897	8 786	809	33.4	4.6
54133	Engineering services	69	71 735	34 165	6 899	574	38.0	5.3
541330	Engineering services	69	71 735	34 165	6 899	574	38.0	5.3
54135	Building inspection services	3	D	D	D	b	D	D
541350	Building inspection services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	5	2 394	1 400	280	45	16.8	8.5
541370	Surveying & mapping (except geophysical) services	5	2 394	1 400	280	45	16.8	8.5
54138	Testing laboratories	6	D	D	D	c	D	D
541380	Testing laboratories	6	D	D	D	c	D	D
5414	Specialized design services	27	10 655	3 021	587	78	41.6	22.7
54141	Interior design services	9	D	D	D	a	D	D
541410	Interior design services	9	D	D	D	a	D	D
54143	Graphic design services	15	6 275	2 174	407	57	18.2	25.2
541430	Graphic design services	15	6 275	2 174	407	57	18.2	25.2
5414301	Graphic design services (except commercial art & medical artists)	15	6 275	2 174	407	57	18.2	25.2
5415	Computer systems design & related services	130	233 457	97 249	19 225	1 716	9.9	3.3
54151	Computer systems design & related services	130	233 457	97 249	19 225	1 716	9.9	3.3
541511	Custom computer programming services	62	75 172	27 376	5 290	605	11.5	1.5
541512	Computer systems design services	54	153 209	68 492	13 690	1 080	7.2	3.9
5415121	Computer systems integrators	20	110 664	45 416	8 091	684	3.0	3.9
5415122	Computer systems consultants (except systems integrators)	34	42 545	23 076	5 599	396	18.1	4.1
541519	Other computer related services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	69	37 140	15 931	3 206	321	45.2	3.9
54161	Management consulting services	55	24 324	12 123	2 291	217	46.0	3.3
541611	Administrative management & general management consulting service	24	7 774	3 654	703	77	60.6	4.2
541612	Human resources & executive search consulting services	22	14 479	7 490	1 427	119	36.4	2.9
5416122	Executive placement services	10	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	8	D	D	D	b	D	D
54169	Other scientific & technical consulting services	8	9 311	2 419	608	69	26.6	3.0
541690	Other scientific & technical consulting services	8	9 311	2 419	608	69	26.6	3.0
5417	Scientific research & development services	5	6 987	3 086	655	41	8.0	3.2
5418	Advertising & related services	32	32 230	7 562	1 617	269	27.2	10.8
54186	Direct mail advertising	7	20 231	3 973	982	182	24.5	13.5
541860	Direct mail advertising	7	20 231	3 973	982	182	24.5	13.5
54189	Other services related to advertising	7	6 461	1 401	311	45	23.5	–
541890	Other services related to advertising	7	6 461	1 401	311	45	23.5	–
5419	Other professional, scientific, & technical services	13	4 663	1 978	408	69	15.9	7.8
54192	Photographic services	9	2 717	888	198	47	9.5	9.9
541921	Photographic studios, portrait	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RICHARDSON, TX (COLLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**54**	**31 117**	**16 166**	**3 521**	**273**	**25.6**	**5.9**
541	Professional, scientific, & technical services	54	31 117	16 166	3 521	273	25.6	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 539	1 125	176	18	35.5	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 539	1 125	176	18	35.5	5.1
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5415	Computer systems design & related services	17	21 866	11 802	2 718	174	19.2	5.3
54151	Computer systems design & related services	17	21 866	11 802	2 718	174	19.2	5.3
541511	Custom computer programming services	11	D	D	D	b	D	D
541512	Computer systems design services	4	D	D	D	c	D	D
	RICHARDSON, TX (DALLAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**467**	**427 961**	**174 998**	**35 335**	**3 747**	**21.9**	**5.2**
541	Professional, scientific, & technical services	467	427 961	174 998	35 335	3 747	21.9	5.2
5411	Legal services	48	15 283	6 474	1 609	177	40.5	5.1
54111	Offices of lawyers	46	D	D	D	c	D	D
541110	Offices of lawyers	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	90	24 690	11 604	2 526	510	37.0	13.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	90	24 690	11 604	2 526	510	37.0	13.3
541211	Offices of certified public accountants	61	D	D	D	c	D	D
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	85	D	D	D	f	D	D
54133	Engineering services	64	D	D	D	f	D	D
541330	Engineering services	64	D	D	D	f	D	D
54135	Building inspection services	3	D	D	D	b	D	D
541350	Building inspection services	3	D	D	D	b	D	D
54138	Testing laboratories	6	D	D	D	c	D	D
541380	Testing laboratories	6	D	D	D	c	D	D
5414	Specialized design services	24	D	D	D	b	D	D
54141	Interior design services	8	D	D	D	a	D	D
541410	Interior design services	8	D	D	D	a	D	D
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5415	Computer systems design & related services	113	211 591	85 447	16 507	1 542	9.0	3.1
54151	Computer systems design & related services	113	211 591	85 447	16 507	1 542	9.0	3.1
541511	Custom computer programming services	51	D	D	D	f	D	D
541512	Computer systems design services	50	D	D	D	f	D	D
5415121	Computer systems integrators	19	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	31	41 610	22 437	5 487	387	18.2	2.5
541519	Other computer related services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	59	34 666	14 584	2 947	301	46.5	4.1
54161	Management consulting services	47	D	D	D	c	D	D
541611	Administrative management & general management consulting service	18	6 071	2 754	518	61	75.8	4.8
541612	Human resources & executive search consulting services	21	D	D	D	c	D	D
5416122	Executive placement services	10	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	6	D	D	D	b	D	D
541690	Other scientific & technical consulting services	6	D	D	D	b	D	D
5417	Scientific research & development services	5	6 987	3 086	655	41	8.0	3.2
5418	Advertising & related services	30	D	D	D	e	D	D
54186	Direct mail advertising	7	20 231	3 973	982	182	24.5	13.5
541860	Direct mail advertising	7	20 231	3 973	982	182	24.5	13.5
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	4 663	1 978	408	69	15.9	7.8
54192	Photographic services	9	2 717	888	198	47	9.5	9.9
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	RICHLAND HILLS, TX							
54	**Professional, scientific, & technical services**	**21**	**14 098**	**4 475**	**909**	**287**	**19.2**	**.6**
541	Professional, scientific, & technical services	21	14 098	4 475	909	287	19.2	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 096	442	89	27	92.7	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 096	442	89	27	92.7	6.9
5413	Architectural, engineering, & related services	4	2 016	765	144	31	39.5	–
5415	Computer systems design & related services	2	D	D	D	c	D	D
54151	Computer systems design & related services	2	D	D	D	c	D	D
541519	Other computer related services	2	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RICHMOND, TX							
54	**Professional, scientific, & technical services**	**27**	**6 690**	**1 475**	**297**	**48**	**89.1**	**5.8**
541	Professional, scientific, & technical services	27	6 690	1 475	297	48	89.1	5.8
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	14	3 813	456	105	24	88.5	2.4
541110	Offices of lawyers	14	3 813	456	105	24	88.5	2.4
5411101	Offices of lawyers (except legal aid societies)	14	3 813	456	105	24	88.5	2.4
	RICHWOOD, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	RIO GRANDE CITY, TX *							
54	**Professional, scientific, & technical services**	**13**	**3 899**	**983**	**202**	**55**	**75.8**	**–**
541	Professional, scientific, & technical services	13	3 899	983	202	55	75.8	–
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
	RIVER OAKS, TX							
54	**Professional, scientific, & technical services**	**3**	**392**	**185**	**25**	**8**	**100.0**	**–**
	ROBINSON, TX							
54	**Professional, scientific, & technical services**	**5**	**646**	**106**	**29**	**14**	**100.0**	**–**
	ROBSTOWN, TX							
54	**Professional, scientific, & technical services**	**5**	**744**	**288**	**96**	**28**	**87.2**	**–**
	ROCKDALE, TX							
54	**Professional, scientific, & technical services**	**12**	**4 878**	**2 457**	**623**	**58**	**21.8**	**28.1**
541	Professional, scientific, & technical services	12	4 878	2 457	623	58	21.8	28.1
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
	ROCKPORT, TX							
54	**Professional, scientific, & technical services**	**26**	**16 848**	**11 986**	**2 896**	**419**	**11.8**	**3.1**
541	Professional, scientific, & technical services	26	16 848	11 986	2 896	419	11.8	3.1
5416	Management, scientific, & technical consulting services	7	D	D	D	e	D	D
54161	Management consulting services	4	D	D	D	e	D	D
541611	Administrative management & general management consulting service	3	D	D	D	e	D	D
	ROCKWALL, TX							
54	**Professional, scientific, & technical services**	**58**	**18 517**	**6 389**	**1 297**	**211**	**40.8**	**3.0**
541	Professional, scientific, & technical services	58	18 517	6 389	1 297	211	40.8	3.0
5411	Legal services	13	4 325	1 615	331	52	35.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	13	5 159	2 146	396	59	15.7	4.4
54161	Management consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	5	3 143	753	170	18	15.3	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	ROMA, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	ROSENBERG, TX							
54	**Professional, scientific, & technical services**	**27**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 277	474	122	33	64.6	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 277	474	122	33	64.6	4.1
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROUND ROCK, TX *							
54	**Professional, scientific, & technical services**	**83**	**152 928**	**40 562**	**8 808**	**870**	**87.4**	**1.0**
541	Professional, scientific, & technical services	83	152 928	40 562	8 808	870	87.4	1.0
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	12 716	5 303	1 228	164	46.5	8.4
5414	Specialized design services	7	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	9	D	D	D	f	D	D
54151	Computer systems design & related services	9	D	D	D	f	D	D
541512	Computer systems design services	4	D	D	D	f	D	D
5415121	Computer systems integrators	1	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	6	D	D	D	a	D	D
54161	Management consulting services	5	D	D	D	a	D	D
	ROUND ROCK, TX (WILLIAMSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**83**	**152 928**	**40 562**	**8 808**	**870**	**87.4**	**1.0**
541	Professional, scientific, & technical services	83	152 928	40 562	8 808	870	87.4	1.0
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	12 716	5 303	1 228	164	46.5	8.4
5414	Specialized design services	7	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	9	D	D	D	f	D	D
54151	Computer systems design & related services	9	D	D	D	f	D	D
541512	Computer systems design services	4	D	D	D	f	D	D
5415121	Computer systems integrators	1	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	6	D	D	D	a	D	D
54161	Management consulting services	5	D	D	D	a	D	D
	ROWLETT, TX *							
54	**Professional, scientific, & technical services**	**37**	**10 692**	**4 538**	**936**	**123**	**48.1**	**2.7**
541	Professional, scientific, & technical services	37	10 692	4 538	936	123	48.1	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	935	218	39	16	89.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	935	218	39	16	89.1	–
5413	Architectural, engineering, & related services	8	3 500	1 126	332	48	63.6	2.1
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
	ROWLETT, TX (DALLAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**36**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	935	218	39	16	89.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	935	218	39	16	89.1	–
5413	Architectural, engineering, & related services	8	3 500	1 126	332	48	63.6	2.1
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
	ROWLETT, TX (ROCKWALL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	RUSK, TX							
54	**Professional, scientific, & technical services**	**13**	**2 571**	**892**	**211**	**52**	**36.3**	**7.0**
541	Professional, scientific, & technical services	13	2 571	892	211	52	36.3	7.0
	SACHSE, TX *							
54	**Professional, scientific, & technical services**	**5**	**383**	**120**	**17**	**4**	**55.4**	**44.6**
	SACHSE, TX (DALLAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**383**	**120**	**17**	**4**	**55.4**	**44.6**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAGINAW, TX							
54	**Professional, scientific, & technical services**	**7**	**1 198**	**365**	**96**	**22**	**51.0**	**–**
541	Professional, scientific, & technical services	7	1 198	365	96	22	51.0	–
	SAN ANGELO, TX							
54	**Professional, scientific, & technical services**	**149**	**58 064**	**16 239**	**4 012**	**735**	**38.8**	**5.1**
541	Professional, scientific, & technical services	149	58 064	16 239	4 012	735	38.8	5.1
5411	Legal services	48	19 783	5 169	1 321	205	29.1	6.7
54111	Offices of lawyers	46	D	D	D	c	D	D
541110	Offices of lawyers	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	D	D	D	c	D	D
541211	Offices of certified public accountants	30	9 953	2 978	757	139	44.7	4.0
5413	Architectural, engineering, & related services	22	D	D	D	c	D	D
5415	Computer systems design & related services	7	6 551	1 950	414	56	5.1	8.6
54151	Computer systems design & related services	7	6 551	1 950	414	56	5.1	8.6
541512	Computer systems design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	5 671	1 224	311	41	66.4	1.0
54161	Management consulting services	9	4 842	1 002	260	32	60.7	1.1
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
	SAN ANTONIO, TX							
54	**Professional, scientific, & technical services**	**2 507**	**1 831 891**	**729 651**	**158 397**	**19 099**	**22.5**	**6.8**
541	Professional, scientific, & technical services	2 507	1 831 891	729 651	158 397	19 099	22.5	6.8
5411	Legal services	894	512 418	238 457	47 980	4 777	24.1	5.4
54111	Offices of lawyers	874	D	D	D	h	D	D
541110	Offices of lawyers	874	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	874	D	D	D	h	D	D
54119	Other legal services	20	D	D	D	c	D	D
541191	Title abstract & settlement offices	16	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	411	330 307	82 544	18 418	3 323	15.0	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	411	330 307	82 544	18 418	3 323	15.0	5.5
541211	Offices of certified public accountants	244	138 201	51 018	11 216	1 454	21.8	3.6
541213	Tax return preparation services	41	D	D	D	f	D	D
541219	Other accounting services	116	D	D	D	f	D	D
5413	Architectural, engineering, & related services	402	342 472	144 238	31 706	4 047	33.2	5.2
54131	Architectural services	93	62 259	24 735	5 327	697	32.1	2.9
541310	Architectural services	93	62 259	24 735	5 327	697	32.1	2.9
54133	Engineering services	254	227 395	100 525	21 349	2 798	36.7	6.7
541330	Engineering services	254	227 395	100 525	21 349	2 798	36.7	6.7
54137	Surveying & mapping (except geophysical) services	22	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	22	D	D	D	e	D	D
54138	Testing laboratories	17	D	D	D	c	D	D
541380	Testing laboratories	17	D	D	D	c	D	D
5414	Specialized design services	75	31 765	7 995	1 714	289	50.3	9.3
54141	Interior design services	28	D	D	D	b	D	D
541410	Interior design services	28	D	D	D	b	D	D
54143	Graphic design services	41	18 159	5 526	1 201	188	52.9	2.2
541430	Graphic design services	41	18 159	5 526	1 201	188	52.9	2.2
5414301	Graphic design services (except commercial art & medical artists)	38	D	D	D	c	D	D
5415	Computer systems design & related services	202	177 153	78 188	19 265	2 163	9.6	4.6
54151	Computer systems design & related services	202	177 153	78 188	19 265	2 163	9.6	4.6
541511	Custom computer programming services	80	63 930	30 375	6 827	837	7.1	5.6
541512	Computer systems design services	83	63 497	22 989	5 318	542	15.9	5.8
5415121	Computer systems integrators	30	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	53	D	D	D	e	D	D
541519	Other computer related services	26	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	259	172 326	92 653	20 150	1 940	19.5	6.3
54161	Management consulting services	191	115 917	76 467	16 454	1 331	19.6	5.1
541611	Administrative management & general management consulting service	107	85 612	62 023	13 294	745	10.3	5.5
541612	Human resources & executive search consulting services	44	18 090	8 459	1 764	383	49.0	3.9
5416122	Executive placement services	26	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	17	7 173	3 167	576	63	16.0	9.5
541613	Marketing consulting services	27	D	D	D	b	D	D
541618	Other management consulting services	9	3 024	2 124	530	101	31.9	11.3
54162	Environmental consulting services	24	10 159	3 890	743	106	35.7	1.3
541620	Environmental consulting services	24	10 159	3 890	743	106	35.7	1.3
54169	Other scientific & technical consulting services	44	46 250	12 296	2 953	503	15.7	10.4
541690	Other scientific & technical consulting services	44	46 250	12 296	2 953	503	15.7	10.4
5417	Scientific research & development services	34	121 812	39 471	9 514	861	12.3	9.6
54171	R&D in the physical, engineering, & life sciences	28	121 211	39 241	9 459	843	12.2	9.3
541710	R&D in the physical, engineering, & life sciences	28	121 211	39 241	9 459	843	12.2	9.3
5417101	R&D in the physical & engineering sciences	15	D	D	D	f	D	D
5417102	Research & development in the life sciences	13	D	D	D	e	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN ANTONIO, TX—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	148	113 569	37 364	7 893	1 089	31.7	18.9
54181	Advertising agencies	52	D	D	D	e	D	D
541810	Advertising agencies	52	D	D	D	e	D	D
54182	Public relations agencies	20	8 416	3 658	844	108	58.8	1.0
541820	Public relations agencies	20	8 416	3 658	844	108	58.8	1.0
54185	Display advertising	11	D	D	D	c	D	D
541850	Display advertising	11	D	D	D	c	D	D
5418502	Outdoor advertising services	10	D	D	D	c	D	D
54189	Other services related to advertising	36	D	D	D	c	D	D
541890	Other services related to advertising	36	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	25	D	D	D	c	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	82	30 069	8 741	1 757	610	28.3	17.8
54192	Photographic services	60	D	D	D	e	D	D
541921	Photographic studios, portrait	52	17 350	4 236	827	308	33.1	15.3
	SAN BENITO, TX							
54	**Professional, scientific, & technical services**	**17**	**5 918**	**2 004**	**661**	**515**	**18.2**	**6.9**
541	Professional, scientific, & technical services	17	5 918	2 004	661	515	18.2	6.9
5418	Advertising & related services	2	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	SAN DIEGO, TX *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SAN DIEGO, TX (DUVAL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SAN DIEGO, TX (JIM WELLS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SANGER, TX							
54	**Professional, scientific, & technical services**	**3**	**425**	**121**	**26**	**8**	**D**	**–**
	SAN JUAN, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SAN MARCOS, TX *							
54	**Professional, scientific, & technical services**	**61**	**20 546**	**6 134**	**1 384**	**251**	**30.8**	**12.9**
541	Professional, scientific, & technical services	61	20 546	6 134	1 384	251	30.8	12.9
5411	Legal services	25	6 669	1 518	315	60	26.0	4.7
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 991	487	143	66	56.4	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 991	487	143	66	56.4	.7
5413	Architectural, engineering, & related services	9	3 946	2 016	475	54	30.5	3.4
5418	Advertising & related services	4	D	D	D	b	D	D
	SAN MARCOS, TX (CALDWELL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SAN MARCOS, TX (HAYS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**60**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	60	D	D	D	e	D	D
5411	Legal services	25	6 669	1 518	315	60	26.0	4.7
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 991	487	143	66	56.4	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 991	487	143	66	56.4	.7
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAN SABA, TX							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**a**	**D**	**D**
	SANSOM PARK, TX							
54	**Professional, scientific, & technical services**	**4**	**548**	**150**	**36**	**9**	**100.0**	**–**
	SANTA FE, TX							
54	**Professional, scientific, & technical services**	**5**	**670**	**241**	**31**	**8**	**66.6**	**–**
	SCHERTZ, TX *							
54	**Professional, scientific, & technical services**	**8**	**668**	**215**	**50**	**14**	**66.5**	**9.0**
	SCHERTZ, TX (GUADALUPE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**668**	**215**	**50**	**14**	**66.5**	**9.0**
	SCHULENBURG, TX							
54	**Professional, scientific, & technical services**	**5**	**545**	**82**	**16**	**7**	**76.1**	**5.5**
	SEABROOK, TX *							
54	**Professional, scientific, & technical services**	**20**	**17 263**	**7 601**	**1 687**	**158**	**21.0**	**1.1**
541	Professional, scientific, & technical services	20	17 263	7 601	1 687	158	21.0	1.1
5413	Architectural, engineering, & related services	7	13 565	6 425	1 461	125	6.0	.9
54133	Engineering services	5	D	D	D	b	D	D
541330	Engineering services	5	D	D	D	b	D	D
	SEABROOK, TX (HARRIS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**20**	**17 263**	**7 601**	**1 687**	**158**	**21.0**	**1.1**
541	Professional, scientific, & technical services	20	17 263	7 601	1 687	158	21.0	1.1
5413	Architectural, engineering, & related services	7	13 565	6 425	1 461	125	6.0	.9
54133	Engineering services	5	D	D	D	b	D	D
541330	Engineering services	5	D	D	D	b	D	D
	SEAGOVILLE, TX *							
54	**Professional, scientific, & technical services**	**6**	**2 052**	**1 020**	**136**	**37**	**90.0**	**1.9**
541	Professional, scientific, & technical services	6	2 052	1 020	136	37	90.0	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
541213	Tax return preparation services	1	D	D	D	b	D	D
	SEAGOVILLE, TX (DALLAS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
541213	Tax return preparation services	1	D	D	D	b	D	D
	SEAGOVILLE, TX (KAUFMAN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SEALY, TX							
54	**Professional, scientific, & technical services**	**12**	**3 879**	**1 964**	**429**	**67**	**14.9**	**4.6**
541	Professional, scientific, & technical services	12	3 879	1 964	429	67	14.9	4.6
	SEGUIN, TX							
54	**Professional, scientific, & technical services**	**30**	**9 337**	**3 356**	**750**	**143**	**68.9**	**2.2**
541	Professional, scientific, & technical services	30	9 337	3 356	750	143	68.9	2.2
5411	Legal services	12	3 088	1 342	357	65	29.0	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 224	1 058	196	49	96.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 224	1 058	196	49	96.4	–
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
	SEMINOLE, TX							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SEYMOUR, TX							
54	**Professional, scientific, & technical services**	**8**	**856**	**292**	**78**	**22**	**76.2**	**1.6**
	SHERMAN, TX							
54	**Professional, scientific, & technical services**	**108**	**34 640**	**12 932**	**2 579**	**484**	**47.7**	**6.3**
541	Professional, scientific, & technical services	108	34 640	12 932	2 579	484	47.7	6.3
5411	Legal services	57	22 134	8 153	1 438	227	47.9	3.4
54111	Offices of lawyers	54	D	D	D	c	D	D
541110	Offices of lawyers	54	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	54	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	5 257	2 039	445	109	38.2	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	5 257	2 039	445	109	38.2	4.9
541211	Offices of certified public accountants	14	3 989	1 630	321	67	39.1	2.1
5413	Architectural, engineering, & related services	8	2 269	876	222	32	72.0	–
	SILSBEE, TX							
54	**Professional, scientific, & technical services**	**11**	**2 010**	**765**	**205**	**53**	**55.9**	**19.3**
541	Professional, scientific, & technical services	11	2 010	765	205	53	55.9	19.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	914	194	45	11	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	914	194	45	11	100.0	–
	SINTON, TX							
54	**Professional, scientific, & technical services**	**12**	**2 394**	**1 061**	**431**	**37**	**41.8**	**23.4**
541	Professional, scientific, & technical services	12	2 394	1 061	431	37	41.8	23.4
	SLATON, TX							
54	**Professional, scientific, & technical services**	**3**	**248**	**53**	**16**	**7**	**100.0**	**–**
	SMITHVILLE, TX							
54	**Professional, scientific, & technical services**	**6**	**636**	**166**	**34**	**9**	**33.3**	**11.6**
	SNYDER, TX							
54	**Professional, scientific, & technical services**	**15**	**2 409**	**569**	**149**	**42**	**64.9**	**15.4**
541	Professional, scientific, & technical services	15	2 409	569	149	42	64.9	15.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 058	325	86	25	98.4	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 058	325	86	25	98.4	1.6
	SOCORRO, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SONORA, TX							
54	**Professional, scientific, & technical services**	**5**	**862**	**179**	**42**	**11**	**58.2**	**41.8**
	SOUTH HOUSTON, TX							
54	**Professional, scientific, & technical services**	**19**	**6 552**	**3 225**	**844**	**88**	**21.7**	**7.6**
541	Professional, scientific, & technical services	19	6 552	3 225	844	88	21.7	7.6
5413	Architectural, engineering, & related services	5	3 598	2 066	552	42	24.1	–
	SOUTHLAKE, TX *							
54	**Professional, scientific, & technical services**	**49**	**17 858**	**6 507**	**1 122**	**185**	**22.1**	**22.7**
541	Professional, scientific, & technical services	49	17 858	6 507	1 122	185	22.1	22.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	6	2 172	544	124	17	23.0	31.8
5416	Management, scientific, & technical consulting services	14	6 615	2 714	415	84	30.2	7.5
54161	Management consulting services	11	5 452	2 035	283	77	26.3	9.2
5418	Advertising & related services	7	2 709	677	100	19	2.8	26.8
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTHLAKE, TX (TARRANT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**49**	**17 858**	**6 507**	**1 122**	**185**	**22.1**	**22.7**
541	Professional, scientific, & technical services	49	17 858	6 507	1 122	185	22.1	22.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	6	2 172	544	124	17	23.0	31.8
5416	Management, scientific, & technical consulting services	14	6 615	2 714	415	84	30.2	7.5
54161	Management consulting services	11	5 452	2 035	283	77	26.3	9.2
5418	Advertising & related services	7	2 709	677	100	19	2.8	26.8
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	SPEARMAN, TX							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	SPRING VALLEY, TX							
54	**Professional, scientific, & technical services**	**16**	**8 377**	**4 212**	**748**	**76**	**26.4**	**.5**
541	Professional, scientific, & technical services	16	8 377	4 212	748	76	26.4	.5
5413	Architectural, engineering, & related services	7	5 251	3 094	491	59	20.4	–
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	STAFFORD, TX *							
54	**Professional, scientific, & technical services**	**91**	**93 736**	**38 429**	**8 479**	**931**	**37.3**	**2.6**
541	Professional, scientific, & technical services	91	93 736	38 429	8 479	931	37.3	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	8 489	3 832	728	77	21.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	8 489	3 832	728	77	21.2	–
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	D	D	D	c	D	D
54133	Engineering services	14	D	D	D	c	D	D
541330	Engineering services	14	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	a	D	D
5414	Specialized design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	20	D	D	D	b	D	D
54151	Computer systems design & related services	20	D	D	D	b	D	D
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	c	D	D
	STAFFORD, TX (FORT BEND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**91**	**93 736**	**38 429**	**8 479**	**931**	**37.3**	**2.6**
541	Professional, scientific, & technical services	91	93 736	38 429	8 479	931	37.3	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	8 489	3 832	728	77	21.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	8 489	3 832	728	77	21.2	–
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	D	D	D	c	D	D
54133	Engineering services	14	D	D	D	c	D	D
541330	Engineering services	14	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	a	D	D
5414	Specialized design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	20	D	D	D	b	D	D
54151	Computer systems design & related services	20	D	D	D	b	D	D
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	c	D	D
	STAMFORD, TX *							
54	**Professional, scientific, & technical services**	**4**	**604**	**254**	**58**	**11**	**91.7**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	STAMFORD, TX (JONES COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**604**	**254**	**58**	**11**	**91.7**	**–**
	STANTON, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	STEPHENVILLE, TX							
54	**Professional, scientific, & technical services**	**34**	**15 496**	**6 688**	**1 538**	**288**	**28.3**	**1.7**
541	Professional, scientific, & technical services	34	15 496	6 688	1 538	288	28.3	1.7
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	c	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
	SUGAR LAND, TX							
54	**Professional, scientific, & technical services**	**168**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	168	D	D	D	h	D	D
5411	Legal services	29	D	D	D	c	D	D
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	D	D	D	b	D	D
541211	Offices of certified public accountants	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	36	D	D	D	h	D	D
54133	Engineering services	27	D	D	D	h	D	D
541330	Engineering services	27	D	D	D	h	D	D
5414	Specialized design services	10	D	D	D	a	D	D
54141	Interior design services	8	D	D	D	a	D	D
541410	Interior design services	8	D	D	D	a	D	D
5415	Computer systems design & related services	27	D	D	D	e	D	D
54151	Computer systems design & related services	27	D	D	D	e	D	D
541511	Custom computer programming services	11	D	D	D	c	D	D
541512	Computer systems design services	14	D	D	D	c	D	D
5415121	Computer systems integrators	5	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	26	D	D	D	b	D	D
54161	Management consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	SULPHUR SPRINGS, TX							
54	**Professional, scientific, & technical services**	**34**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	34	D	D	D	c	D	D
5411	Legal services	17	7 101	2 381	416	74	43.7	.9
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 363	642	124	31	33.9	31.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 363	642	124	31	33.9	31.1
	SWEENY, TX							
54	**Professional, scientific, & technical services**	**4**	**157**	**49**	**14**	**5**	**31.2**	**16.6**
	SWEETWATER, TX							
54	**Professional, scientific, & technical services**	**31**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	31	D	D	D	c	D	D
5411	Legal services	18	4 712	1 859	349	47	42.9	18.4
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
541219	Other accounting services	1	D	D	D	b	D	D
	TAFT, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TAHOKA, TX							
54	**Professional, scientific, & technical services**	**4**	**436**	**227**	**47**	**13**	**20.0**	**6.7**
	TAYLOR, TX							
54	**Professional, scientific, & technical services**	**12**	**1 859**	**591**	**146**	**34**	**74.6**	**–**
541	Professional, scientific, & technical services	12	1 859	591	146	34	74.6	–
	TAYLOR LAKE VILLAGE, TX							
54	**Professional, scientific, & technical services**	**7**	**1 087**	**399**	**59**	**7**	**94.9**	**–**
541	Professional, scientific, & technical services	7	1 087	399	59	7	94.9	–
	TEAGUE, TX							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	TEMPLE, TX							
54	**Professional, scientific, & technical services**	**77**	**49 145**	**20 646**	**4 611**	**602**	**33.4**	**5.6**
541	Professional, scientific, & technical services	77	49 145	20 646	4 611	602	33.4	5.6
5411	Legal services	31	16 143	5 555	1 093	170	34.4	8.3
54111	Offices of lawyers	28	12 534	4 614	876	125	44.3	10.7
541110	Offices of lawyers	28	12 534	4 614	876	125	44.3	10.7
5411101	Offices of lawyers (except legal aid societies)	28	12 534	4 614	876	125	44.3	10.7
54119	Other legal services	3	3 609	941	217	45	–	–
541191	Title abstract & settlement offices	3	3 609	941	217	45	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 748	1 686	396	62	35.9	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 748	1 686	396	62	35.9	2.1
5413	Architectural, engineering, & related services	12	8 328	3 286	435	130	57.2	–
5415	Computer systems design & related services	4	D	D	D	c	D	D
54151	Computer systems design & related services	4	D	D	D	c	D	D
541512	Computer systems design services	3	D	D	D	c	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	TERRELL, TX							
54	**Professional, scientific, & technical services**	**20**	**3 215**	**996**	**206**	**56**	**46.7**	**12.1**
541	Professional, scientific, & technical services	20	3 215	996	206	56	46.7	12.1
	TERRELL HILLS, TX							
54	**Professional, scientific, & technical services**	**8**	**3 011**	**599**	**154**	**31**	**28.9**	**6.4**
541	Professional, scientific, & technical services	8	3 011	599	154	31	28.9	6.4
	TEXARKANA, TX							
54	**Professional, scientific, & technical services**	**108**	**50 473**	**15 109**	**3 029**	**503**	**32.3**	**3.2**
541	Professional, scientific, & technical services	108	50 473	15 109	3 029	503	32.3	3.2
5411	Legal services	52	31 699	6 484	1 289	209	33.4	3.1
54111	Offices of lawyers	51	D	D	D	c	D	D
541110	Offices of lawyers	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	9 744	5 329	1 028	133	24.9	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	9 744	5 329	1 028	133	24.9	3.9
541211	Offices of certified public accountants	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	4 059	1 643	334	59	27.6	4.8
5418	Advertising & related services	6	D	D	D	b	D	D
	TEXAS CITY, TX *							
54	**Professional, scientific, & technical services**	**53**	**20 894**	**9 252**	**2 324**	**304**	**30.1**	**11.6**
541	Professional, scientific, & technical services	53	20 894	9 252	2 324	304	30.1	11.6
5411	Legal services	16	5 625	1 448	263	49	54.5	16.4
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 457	1 130	265	46	17.2	38.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 457	1 130	265	46	17.2	38.2
5413	Architectural, engineering, & related services	17	11 683	6 328	1 692	177	22.8	2.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TEXAS CITY, TX (GALVESTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**53**	**20 894**	**9 252**	**2 324**	**304**	**30.1**	**11.6**
541	Professional, scientific, & technical services	53	20 894	9 252	2 324	304	30.1	11.6
5411	Legal services	16	5 625	1 448	263	49	54.5	16.4
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 457	1 130	265	46	17.2	38.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 457	1 130	265	46	17.2	38.2
5413	Architectural, engineering, & related services	17	11 683	6 328	1 692	177	22.8	2.9
	THE COLONY, TX							
54	**Professional, scientific, & technical services**	**17**	**2 144**	**830**	**141**	**19**	**55.7**	**44.3**
541	Professional, scientific, & technical services	17	2 144	830	141	19	55.7	44.3
	TOMBALL, TX *							
54	**Professional, scientific, & technical services**	**32**	**11 862**	**4 233**	**935**	**131**	**26.3**	**4.7**
541	Professional, scientific, & technical services	32	11 862	4 233	935	131	26.3	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 115	376	82	28	98.5	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 115	376	82	28	98.5	1.5
5414	Specialized design services	1	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	b	D	D
	TOMBALL, TX (HARRIS COUNTY PART) *							
54	**Professional, scientific, & technical services**	**32**	**11 862**	**4 233**	**935**	**131**	**26.3**	**4.7**
541	Professional, scientific, & technical services	32	11 862	4 233	935	131	26.3	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 115	376	82	28	98.5	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 115	376	82	28	98.5	1.5
5414	Specialized design services	1	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	b	D	D
	TRINITY, TX							
54	**Professional, scientific, & technical services**	**6**	**1 994**	**582**	**132**	**31**	**76.3**	**19.3**
541	Professional, scientific, & technical services	6	1 994	582	132	31	76.3	19.3
	TROPHY CLUB, TX *							
54	**Professional, scientific, & technical services**	**11**	**3 265**	**1 252**	**395**	**29**	**33.1**	**.7**
541	Professional, scientific, & technical services	11	3 265	1 252	395	29	33.1	.7
	TROPHY CLUB, TX (DENTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**11**	**3 265**	**1 252**	**395**	**29**	**33.1**	**.7**
541	Professional, scientific, & technical services	11	3 265	1 252	395	29	33.1	.7
	TULIA, TX							
54	**Professional, scientific, & technical services**	**4**	**1 167**	**616**	**152**	**24**	**30.9**	**–**
541	Professional, scientific, & technical services	4	1 167	616	152	24	30.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TYLER, TX							
54	**Professional, scientific, & technical services**	**325**	**256 046**	**83 920**	**18 765**	**2 173**	**25.1**	**6.1**
541	Professional, scientific, & technical services	325	256 046	83 920	18 765	2 173	25.1	6.1
5411	Legal services	139	68 790	34 758	7 362	717	30.5	4.6
54111	Offices of lawyers	132	62 401	32 079	6 808	634	33.3	5.1
541110	Offices of lawyers	132	62 401	32 079	6 808	634	33.3	5.1
5411101	Offices of lawyers (except legal aid societies)	132	62 401	32 079	6 808	634	33.3	5.1
54119	Other legal services	7	6 389	2 679	554	83	3.3	–
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	48	19 250	9 087	1 975	359	27.5	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	48	19 250	9 087	1 975	359	27.5	6.0
541211	Offices of certified public accountants	37	15 875	7 721	1 591	226	26.3	6.9
541213	Tax return preparation services	5	D	D	D	b	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	64	142 657	33 229	7 849	772	18.9	6.0
54133	Engineering services	40	131 383	28 203	6 724	599	17.5	4.7
541330	Engineering services	40	131 383	28 203	6 724	599	17.5	4.7
54137	Surveying & mapping (except geophysical) services	6	4 939	2 357	524	78	8.2	.9
541370	Surveying & mapping (except geophysical) services	6	4 939	2 357	524	78	8.2	.9
5414	Specialized design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	25	5 293	2 386	543	80	41.3	18.3
5418	Advertising & related services	13	8 495	1 645	386	67	49.4	–
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	UNIVERSAL CITY, TX							
54	**Professional, scientific, & technical services**	**13**	**3 098**	**1 300**	**325**	**48**	**42.3**	**8.6**
541	Professional, scientific, & technical services	13	3 098	1 300	325	48	42.3	8.6
	UNIVERSITY PARK, TX							
54	**Professional, scientific, & technical services**	**94**	**51 155**	**21 064**	**4 143**	**371**	**34.0**	**4.0**
541	Professional, scientific, & technical services	94	51 155	21 064	4 143	371	34.0	4.0
5411	Legal services	36	19 322	8 212	1 550	150	16.9	6.6
54111	Offices of lawyers	31	16 888	7 547	1 417	131	17.9	7.6
541110	Offices of lawyers	31	16 888	7 547	1 417	131	17.9	7.6
5411101	Offices of lawyers (except legal aid societies)	31	16 888	7 547	1 417	131	17.9	7.6
5413	Architectural, engineering, & related services	7	11 566	4 247	810	81	65.4	–
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
5414	Specialized design services	12	3 283	362	63	14	92.5	4.0
54141	Interior design services	9	2 824	248	47	9	91.3	4.6
541410	Interior design services	9	2 824	248	47	9	91.3	4.6
5415	Computer systems design & related services	11	8 193	4 863	1 144	42	17.1	2.4
54151	Computer systems design & related services	11	8 193	4 863	1 144	42	17.1	2.4
5416	Management, scientific, & technical consulting services	14	6 777	2 808	448	27	12.6	2.9
54161	Management consulting services	12	D	D	D	b	D	D
	UVALDE, TX							
54	**Professional, scientific, & technical services**	**27**	**5 524**	**1 527**	**319**	**64**	**35.9**	**13.3**
541	Professional, scientific, & technical services	27	5 524	1 527	319	64	35.9	13.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	VAN HORN, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	VERNON, TX							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 496	443	123	28	77.9	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 496	443	123	28	77.9	6.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VICTORIA, TX							
54	**Professional, scientific, & technical services**	**135**	**58 385**	**21 027**	**4 472**	**705**	**38.6**	**8.4**
541	Professional, scientific, & technical services	135	58 385	21 027	4 472	705	38.6	8.4
5411	Legal services	46	D	D	D	c	D	D
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	7 965	2 358	608	112	23.8	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	7 965	2 358	608	112	23.8	.4
541211	Offices of certified public accountants	14	7 199	2 064	520	83	15.7	.5
5413	Architectural, engineering, & related services	34	D	D	D	e	D	D
54133	Engineering services	16	D	D	D	c	D	D
541330	Engineering services	16	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	13	D	D	D	b	D	D
54161	Management consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	7	3 991	1 057	150	37	15.6	65.8
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	VIDOR, TX							
54	**Professional, scientific, & technical services**	**9**	**3 525**	**1 291**	**246**	**28**	**29.8**	**2.2**
541	Professional, scientific, & technical services	9	3 525	1 291	246	28	29.8	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
541219	Other accounting services	1	D	D	D	a	D	D
	WACO, TX							
54	**Professional, scientific, & technical services**	**241**	**124 979**	**54 667**	**11 315**	**1 910**	**24.8**	**4.9**
541	Professional, scientific, & technical services	241	124 979	54 667	11 315	1 910	24.8	4.9
5411	Legal services	103	53 720	25 065	4 377	581	21.4	3.4
54111	Offices of lawyers	98	47 931	23 277	3 950	505	24.0	3.7
541110	Offices of lawyers	98	47 931	23 277	3 950	505	24.0	3.7
5411101	Offices of lawyers (except legal aid societies)	98	47 931	23 277	3 950	505	24.0	3.7
54119	Other legal services	5	5 789	1 788	427	76	–	.9
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	48	20 854	9 910	2 082	361	31.0	8.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	48	20 854	9 910	2 082	361	31.0	8.3
541211	Offices of certified public accountants	29	16 674	8 459	1 715	252	31.5	9.8
541213	Tax return preparation services	3	D	D	D	b	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	26	10 607	4 388	1 011	145	43.2	7.6
5414	Specialized design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	20	11 332	4 329	1 269	163	26.4	.6
54161	Management consulting services	13	9 530	3 621	1 188	147	12.5	.7
541612	Human resources & executive search consulting services	2	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	b	D	D
5418	Advertising & related services	14	12 438	2 911	623	114	31.9	3.1
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	e	D	D
54192	Photographic services	10	D	D	D	e	D	D
541921	Photographic studios, portrait	9	D	D	D	e	D	D
	WATAUGA, TX							
54	**Professional, scientific, & technical services**	**14**	**2 585**	**812**	**138**	**30**	**88.2**	**11.5**
541	Professional, scientific, & technical services	14	2 585	812	138	30	88.2	11.5
	WAXAHACHIE, TX							
54	**Professional, scientific, & technical services**	**45**	**11 229**	**3 347**	**650**	**150**	**43.0**	**13.6**
541	Professional, scientific, & technical services	45	11 229	3 347	650	150	43.0	13.6
5411	Legal services	23	6 814	1 896	431	84	35.6	10.5
54111	Offices of lawyers	20	3 727	837	192	43	65.1	3.8
541110	Offices of lawyers	20	3 727	837	192	43	65.1	3.8
5411101	Offices of lawyers (except legal aid societies)	20	3 727	837	192	43	65.1	3.8
54119	Other legal services	3	3 087	1 059	239	41	–	18.7
541191	Title abstract & settlement offices	3	3 087	1 059	239	41	–	18.7
5413	Architectural, engineering, & related services	7	2 257	833	117	27	18.9	27.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEATHERFORD, TX							
54	**Professional, scientific, & technical services**	**60**	**14 564**	**4 202**	**827**	**171**	**53.3**	**17.4**
541	Professional, scientific, & technical services	60	14 564	4 202	827	171	53.3	17.4
5411	Legal services	25	6 389	1 735	313	69	62.3	7.1
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 047	1 361	325	61	23.7	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 047	1 361	325	61	23.7	12.8
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	WEBSTER, TX							
54	**Professional, scientific, & technical services**	**44**	**62 533**	**21 157**	**4 987**	**527**	**13.4**	**2.1**
541	Professional, scientific, & technical services	44	62 533	21 157	4 987	527	13.4	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	8 179	4 386	1 036	119	12.8	2.0
5416	Management, scientific, & technical consulting services	6	4 416	1 953	332	37	64.7	–
5417	Scientific research & development services	1	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	e	D	D
	WESLACO, TX							
54	**Professional, scientific, & technical services**	**36**	**14 660**	**5 138**	**965**	**234**	**44.8**	**22.4**
541	Professional, scientific, & technical services	36	14 660	5 138	965	234	44.8	22.4
5411	Legal services	16	7 552	1 855	383	84	17.9	28.9
54111	Offices of lawyers	16	7 552	1 855	383	84	17.9	28.9
541110	Offices of lawyers	16	7 552	1 855	383	84	17.9	28.9
5411101	Offices of lawyers (except legal aid societies)	16	7 552	1 855	383	84	17.9	28.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	4 212	1 931	308	85	74.0	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	4 212	1 931	308	85	74.0	9.4
541219	Other accounting services	1	D	D	D	a	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	WEST, TX							
54	**Professional, scientific, & technical services**	**4**	**357**	**59**	**15**	**10**	**22.1**	**–**
	WEST COLUMBIA, TX							
54	**Professional, scientific, & technical services**	**3**	**494**	**115**	**22**	**4**	**100.0**	**–**
	WEST LAKE HILLS, TX							
54	**Professional, scientific, & technical services**	**91**	**64 164**	**33 305**	**5 829**	**612**	**32.8**	**4.0**
541	Professional, scientific, & technical services	91	64 164	33 305	5 829	612	32.8	4.0
5411	Legal services	13	4 192	1 212	248	24	65.6	3.2
54111	Offices of lawyers	12	D	D	D	a	D	D
541110	Offices of lawyers	12	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 065	1 327	293	45	30.5	23.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 065	1 327	293	45	30.5	23.0
5413	Architectural, engineering, & related services	24	24 477	14 733	2 480	278	34.9	2.3
54133	Engineering services	12	18 112	11 193	1 817	181	37.8	–
541330	Engineering services	12	18 112	11 193	1 817	181	37.8	–
54137	Surveying & mapping (except geophysical) services	4	3 387	2 303	445	64	–	–
541370	Surveying & mapping (except geophysical) services	4	3 387	2 303	445	64	–	–
5415	Computer systems design & related services	13	15 429	7 941	1 097	91	7.4	6.1
54151	Computer systems design & related services	13	15 429	7 941	1 097	91	7.4	6.1
541511	Custom computer programming services	8	13 667	7 072	985	75	4.7	2.3
5416	Management, scientific, & technical consulting services	12	9 295	4 924	953	93	60.1	.7
54162	Environmental consulting services	5	7 807	4 374	874	69	61.1	–
541620	Environmental consulting services	5	7 807	4 374	874	69	61.1	–
5418	Advertising & related services	9	5 901	2 495	558	54	25.3	2.6
	WEST ORANGE, TX							
54	**Professional, scientific, & technical services**	**3**	**305**	**59**	**14**	**5**	**100.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST UNIVERSITY PLACE, TX							
54	**Professional, scientific, & technical services**	**43**	**12 652**	**6 805**	**1 448**	**103**	**38.2**	**8.3**
541	Professional, scientific, & technical services	43	12 652	6 805	1 448	103	38.2	8.3
5411	Legal services	8	3 091	1 785	350	14	21.1	26.0
54111	Offices of lawyers	8	3 091	1 785	350	14	21.1	26.0
541110	Offices of lawyers	8	3 091	1 785	350	14	21.1	26.0
5411101	Offices of lawyers (except legal aid societies)	8	3 091	1 785	350	14	21.1	26.0
5413	Architectural, engineering, & related services	7	3 752	2 135	663	45	16.6	4.0
	WHARTON, TX							
54	**Professional, scientific, & technical services**	**16**	**3 289**	**1 336**	**267**	**47**	**38.7**	**10.8**
541	Professional, scientific, & technical services	16	3 289	1 336	267	47	38.7	10.8
	WHITEHOUSE, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WHITE OAK, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WHITESBORO, TX							
54	**Professional, scientific, & technical services**	**6**	**884**	**381**	**69**	**14**	**63.1**	**1.2**
541	Professional, scientific, & technical services	6	884	381	69	14	63.1	1.2
	WHITE SETTLEMENT, TX							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	e	D	D
5415	Computer systems design & related services	3	D	D	D	e	D	D
54151	Computer systems design & related services	3	D	D	D	e	D	D
	WICHITA FALLS, TX *							
54	**Professional, scientific, & technical services**	**200**	**83 430**	**30 562**	**6 301**	**1 037**	**33.1**	**10.3**
541	Professional, scientific, & technical services	200	83 430	30 562	6 301	1 037	33.1	10.3
5411	Legal services	69	26 314	8 095	1 468	245	42.3	19.1
54111	Offices of lawyers	68	D	D	D	c	D	D
541110	Offices of lawyers	68	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	68	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	56	17 208	7 790	1 783	341	31.3	11.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	56	17 208	7 790	1 783	341	31.3	11.7
541211	Offices of certified public accountants	35	D	D	D	c	D	D
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	14 414	7 544	1 351	192	42.4	.4
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
5414	Specialized design services	7	2 655	588	138	21	87.0	–
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	5	4 043	2 742	697	116	10.1	–
54151	Computer systems design & related services	5	4 043	2 742	697	116	10.1	–
5416	Management, scientific, & technical consulting services	16	12 131	2 269	496	44	9.1	8.8
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	13	3 786	936	229	46	20.8	2.4
	WILLIS, TX							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54169	Other scientific & technical consulting services	1	D	D	D	a	D	D
541690	Other scientific & technical consulting services	1	D	D	D	a	D	D
	WILLOW PARK, TX							
54	**Professional, scientific, & technical services**	**5**	**525**	**225**	**131**	**6**	**42.5**	**27.6**
	WILLS POINT, TX							
54	**Professional, scientific, & technical services**	**5**	**2 443**	**733**	**162**	**26**	**100.0**	**–**
541	Professional, scientific, & technical services	5	2 443	733	162	26	100.0	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WINDCREST, TX							
54	**Professional, scientific, & technical services**	**7**	**2 625**	**992**	**227**	**49**	**10.4**	**8.9**
541	Professional, scientific, & technical services	7	2 625	992	227	49	10.4	8.9
	WINNSBORO, TX *							
54	**Professional, scientific, & technical services**	**10**	**1 593**	**543**	**126**	**34**	**65.3**	**3.1**
541	Professional, scientific, & technical services	10	1 593	543	126	34	65.3	3.1
	WINNSBORO, TX (FRANKLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	WINNSBORO, TX (WOOD COUNTY PART) *							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	WINTERS, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	WOODVILLE, TX							
54	**Professional, scientific, & technical services**	**12**	**2 632**	**531**	**152**	**22**	**87.3**	**–**
541	Professional, scientific, & technical services	12	2 632	531	152	22	87.3	–
	WOODWAY, TX							
54	**Professional, scientific, & technical services**	**12**	**1 653**	**775**	**140**	**30**	**58.3**	**3.6**
541	Professional, scientific, & technical services	12	1 653	775	140	30	58.3	3.6
	WYLIE, TX *							
54	**Professional, scientific, & technical services**	**18**	**3 489**	**1 380**	**330**	**47**	**52.8**	**4.6**
541	Professional, scientific, & technical services	18	3 489	1 380	330	47	52.8	4.6
	WYLIE, TX (COLLIN COUNTY PART) *							
54	**Professional, scientific, & technical services**	**18**	**3 489**	**1 380**	**330**	**47**	**52.8**	**4.6**
541	Professional, scientific, & technical services	18	3 489	1 380	330	47	52.8	4.6
	YOAKUM, TX *							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	a	D	D
	YOAKUM, TX (DEWITT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**1 552**	**548**	**129**	**27**	**49.2**	**–**
541	Professional, scientific, & technical services	6	1 552	548	129	27	49.2	–
	YOAKUM, TX (LAVACA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	a	D	D
	BALANCE OF ANDERSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**10**	**1 428**	**456**	**91**	**17**	**68.3**	**22.5**
541	Professional, scientific, & technical services	10	1 428	456	91	17	68.3	22.5
	BALANCE OF ANDREWS COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

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	BALANCE OF ANGELINA COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ARANSAS COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**477**	**216**	**55**	**9**	**D**	**13.0**
	BALANCE OF ARCHER COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**590**	**204**	**54**	**16**	**74.2**	**5.4**
	BALANCE OF ATASCOSA COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF AUSTIN COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**953**	**323**	**66**	**17**	**10.0**	**74.3**
541	Professional, scientific, & technical services	6	953	323	66	17	10.0	74.3
	BALANCE OF BANDERA COUNTY, TX							
54	**Professional, scientific, & technical services**	**17**	**4 020**	**973**	**156**	**30**	**84.9**	**2.4**
541	Professional, scientific, & technical services	17	4 020	973	156	30	84.9	2.4
	BALANCE OF BASTROP COUNTY, TX							
54	**Professional, scientific, & technical services**	**10**	**1 552**	**470**	**72**	**17**	**98.1**	**1.9**
541	Professional, scientific, & technical services	10	1 552	470	72	17	98.1	1.9
	BALANCE OF BEE COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**1 706**	**473**	**89**	**28**	**9.0**	**91.0**
541	Professional, scientific, & technical services	4	1 706	473	89	28	9.0	91.0
	BALANCE OF BELL COUNTY, TX							
54	**Professional, scientific, & technical services**	**20**	**23 268**	**9 127**	**2 325**	**273**	**4.1**	**21.6**
541	Professional, scientific, & technical services	20	23 268	9 127	2 325	273	4.1	21.6
5411	Legal services	3	D	D	D	b	D	D
54119	Other legal services	1	D	D	D	b	D	D
541199	All other legal services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
541511	Custom computer programming services	2	D	D	D	b	D	D
	BALANCE OF BEXAR COUNTY, TX							
54	**Professional, scientific, & technical services**	**129**	**75 732**	**23 905**	**5 119**	**993**	**26.0**	**20.1**
541	Professional, scientific, & technical services	129	75 732	23 905	5 119	993	26.0	20.1
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	D	D	D	c	D	D
5415	Computer systems design & related services	22	D	D	D	e	D	D
54151	Computer systems design & related services	22	D	D	D	e	D	D
541511	Custom computer programming services	8	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	29	D	D	D	b	D	D
54161	Management consulting services	21	D	D	D	b	D	D
5417	Scientific research & development services	4	D	D	D	b	D	D
5418	Advertising & related services	13	D	D	D	e	D	D
54185	Display advertising	1	D	D	D	e	D	D
541850	Display advertising	1	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
	BALANCE OF BLANCO COUNTY, TX							
54	**Professional, scientific, & technical services**	**11**	**3 070**	**1 244**	**196**	**35**	**72.8**	**27.2**
541	Professional, scientific, & technical services	11	3 070	1 244	196	35	72.8	27.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BOSQUE COUNTY, TX							
54	**Professional, scientific, & technical services**	**10**	**765**	**279**	**56**	**16**	**70.5**	**13.2**
	BALANCE OF BOWIE COUNTY, TX							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	BALANCE OF BRAZORIA COUNTY, TX							
54	**Professional, scientific, & technical services**	**26**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	26	D	D	D	c	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	BALANCE OF BRAZOS COUNTY, TX							
54	**Professional, scientific, & technical services**	**20**	**3 373**	**980**	**193**	**43**	**59.4**	**.9**
541	Professional, scientific, & technical services	20	3 373	980	193	43	59.4	.9
5413	Architectural, engineering, & related services	9	1 867	539	113	29	31.9	–
	BALANCE OF BREWSTER COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BRISCOE COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**173**	**66**	**28**	**7**	**67.6**	**–**
	BALANCE OF BROOKS COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BROWN COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BURLESON COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF BURNET COUNTY, TX							
54	**Professional, scientific, & technical services**	**14**	**2 184**	**636**	**129**	**18**	**41.1**	**13.0**
541	Professional, scientific, & technical services	14	2 184	636	129	18	41.1	13.0
	BALANCE OF CALDWELL COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CALHOUN COUNTY, TX							
54	**Professional, scientific, & technical services**	**9**	**1 093**	**621**	**132**	**28**	**14.0**	**–**
541	Professional, scientific, & technical services	9	1 093	621	132	28	14.0	–
	BALANCE OF CALLAHAN COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
	BALANCE OF CAMERON COUNTY, TX							
54	**Professional, scientific, & technical services**	**23**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	23	D	D	D	b	D	D
	BALANCE OF CAMP COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
	BALANCE OF CARSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**558**	**130**	**30**	**9**	**–**	**74.0**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CASS COUNTY, TX							
54	**Professional, scientific, & technical services**	**13**	**2 866**	**971**	**205**	**47**	**73.1**	**–**
541	Professional, scientific, & technical services	13	2 866	971	205	47	73.1	–
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
	BALANCE OF CASTRO COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CHAMBERS COUNTY, TX							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BALANCE OF CHEROKEE COUNTY, TX							
54	**Professional, scientific, & technical services**	**10**	**1 068**	**313**	**60**	**27**	**34.9**	**16.8**
541	Professional, scientific, & technical services	10	1 068	313	60	27	34.9	16.8
	BALANCE OF CLAY COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF COKE COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF COLEMAN COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF COLLIN COUNTY, TX							
54	**Professional, scientific, & technical services**	**43**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	43	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	BALANCE OF COLLINGSWORTH COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**1 553**	**894**	**207**	**25**	**51.3**	**–**
541	Professional, scientific, & technical services	5	1 553	894	207	25	51.3	–
	BALANCE OF COLORADO COUNTY, TX							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	BALANCE OF COMAL COUNTY, TX							
54	**Professional, scientific, & technical services**	**31**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	31	D	D	D	b	D	D
	BALANCE OF COMANCHE COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CONCHO COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**267**	**112**	**33**	**5**	**–**	**24.3**
	BALANCE OF COOKE COUNTY, TX							
54	**Professional, scientific, & technical services**	**10**	**1 121**	**496**	**76**	**12**	**72.7**	**–**
541	Professional, scientific, & technical services	10	1 121	496	76	12	72.7	–
	BALANCE OF CORYELL COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**10 324**	**6 385**	**1 591**	**166**	**1.9**	**–**
541	Professional, scientific, & technical services	5	10 324	6 385	1 591	166	1.9	–
5413	Architectural, engineering, & related services	2	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CROCKETT COUNTY, TX							
54	**Professional, scientific, & technical services**	**8**	**2 307**	**771**	**198**	**32**	**37.1**	**1.5**
541	Professional, scientific, & technical services	8	2 307	771	198	32	37.1	1.5
	BALANCE OF CROSBY COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**404**	**141**	**37**	**6**	**100.0**	**–**
	BALANCE OF DALLAS COUNTY, TX							
54	**Professional, scientific, & technical services**	**33**	**91 582**	**53 163**	**11 341**	**373**	**10.1**	**84.9**
541	Professional, scientific, & technical services	33	91 582	53 163	11 341	373	10.1	84.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
541219	Other accounting services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5415	Computer systems design & related services	4	D	D	D	c	D	D
54151	Computer systems design & related services	4	D	D	D	c	D	D
541511	Custom computer programming services	1	D	D	D	c	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
	BALANCE OF DAWSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DELTA COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**247**	**125**	**33**	**4**	**99.2**	**.8**
	BALANCE OF DENTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**76**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	76	D	D	D	c	D	D
5413	Architectural, engineering, & related services	16	D	D	D	b	D	D
5415	Computer systems design & related services	20	5 194	1 371	293	25	44.0	–
54151	Computer systems design & related services	20	5 194	1 371	293	25	44.0	–
5416	Management, scientific, & technical consulting services	18	D	D	D	b	D	D
54161	Management consulting services	14	6 049	2 082	446	33	43.5	7.4
541612	Human resources & executive search consulting services	6	4 962	1 730	385	20	41.6	–
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	a	D	D
	BALANCE OF DEWITT COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**698**	**281**	**74**	**18**	**100.0**	**–**
	BALANCE OF DICKENS COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DONLEY COUNTY, TX							
54	**Professional, scientific, & technical services**	**7**	**624**	**143**	**30**	**11**	**100.0**	**–**
	BALANCE OF EASTLAND COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
	BALANCE OF ECTOR COUNTY, TX							
54	**Professional, scientific, & technical services**	**21**	**8 399**	**2 913**	**593**	**111**	**33.8**	**20.6**
541	Professional, scientific, & technical services	21	8 399	2 913	593	111	33.8	20.6
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
	BALANCE OF EDWARDS COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ELLIS COUNTY, TX							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF EL PASO COUNTY, TX							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	c	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	BALANCE OF ERATH COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**1 040**	**472**	**111**	**26**	**50.6**	**8.4**
541	Professional, scientific, & technical services	4	1 040	472	111	26	50.6	8.4
	BALANCE OF FALLS COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FANNIN COUNTY, TX							
54	**Professional, scientific, & technical services**	**11**	**1 136**	**419**	**104**	**23**	**84.2**	**15.8**
541	Professional, scientific, & technical services	11	1 136	419	104	23	84.2	15.8
	BALANCE OF FAYETTE COUNTY, TX							
54	**Professional, scientific, & technical services**	**8**	**2 109**	**901**	**202**	**29**	**39.1**	**60.9**
541	Professional, scientific, & technical services	8	2 109	901	202	29	39.1	60.9
	BALANCE OF FISHER COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**403**	**92**	**20**	**8**	**75.2**	**24.8**
	BALANCE OF FLOYD COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FOARD COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**212**	**57**	**12**	**8**	**100.0**	**–**
	BALANCE OF FORT BEND COUNTY, TX							
54	**Professional, scientific, & technical services**	**142**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	142	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	44	D	D	D	c	D	D
54133	Engineering services	28	D	D	D	b	D	D
541330	Engineering services	28	D	D	D	b	D	D
5415	Computer systems design & related services	30	5 278	2 094	445	47	63.3	3.4
54151	Computer systems design & related services	30	5 278	2 094	445	47	63.3	3.4
5416	Management, scientific, & technical consulting services	30	8 609	3 522	623	59	62.5	19.2
54161	Management consulting services	14	4 465	1 830	347	24	63.1	36.9
5418	Advertising & related services	10	D	D	D	a	D	D
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
	BALANCE OF FRANKLIN COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF FREESTONE COUNTY, TX							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	BALANCE OF FRIO COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GAINES COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GALVESTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**26**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF GILLESPIE COUNTY, TX							
54	**Professional, scientific, & technical services**	**10**	**546**	**126**	**29**	**11**	**85.5**	**11.2**
	BALANCE OF GLASSCOCK COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GOLIAD COUNTY, TX							
54	**Professional, scientific, & technical services**	**7**	**902**	**253**	**77**	**16**	**66.5**	**–**
541	Professional, scientific, & technical services	7	902	253	77	16	66.5	–
	BALANCE OF GONZALES COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GRAY COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GRAYSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**13**	**4 546**	**1 380**	**310**	**57**	**60.5**	**13.4**
541	Professional, scientific, & technical services	13	4 546	1 380	310	57	60.5	13.4
	BALANCE OF GREGG COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GRIMES COUNTY, TX							
54	**Professional, scientific, & technical services**	**7**	**1 726**	**341**	**58**	**11**	**91.5**	**1.9**
541	Professional, scientific, & technical services	7	1 726	341	58	11	91.5	1.9
	BALANCE OF GUADALUPE COUNTY, TX							
54	**Professional, scientific, & technical services**	**26**	**3 808**	**1 228**	**270**	**47**	**80.9**	**14.7**
541	Professional, scientific, & technical services	26	3 808	1 228	270	47	80.9	14.7
	BALANCE OF HALE COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HALL COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**230**	**31**	**7**	**3**	**100.0**	**–**
	BALANCE OF HAMILTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**249**	**47**	**8**	**3**	**88.4**	**11.6**
	BALANCE OF HANSFORD COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HARDIN COUNTY, TX							
54	**Professional, scientific, & technical services**	**24**	**12 694**	**3 868**	**893**	**161**	**9.9**	**8.0**
541	Professional, scientific, & technical services	24	12 694	3 868	893	161	9.9	8.0
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF HARRIS COUNTY, TX							
54	**Professional, scientific, & technical services**	**1 231**	**695 233**	**279 395**	**60 724**	**8 706**	**35.7**	**9.0**
541	Professional, scientific, & technical services	1 231	695 233	279 395	60 724	8 706	35.7	9.0
5411	Legal services	122	D	D	D	e	D	D
54111	Offices of lawyers	119	33 511	12 363	1 959	260	52.3	10.1
541110	Offices of lawyers	119	33 511	12 363	1 959	260	52.3	10.1
5411101	Offices of lawyers (except legal aid societies)	119	33 511	12 363	1 959	260	52.3	10.1
54119	Other legal services	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	220	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	220	D	D	D	g	D	D
541211	Offices of certified public accountants	126	D	D	D	e	D	D
541213	Tax return preparation services	22	3 320	1 589	286	66	91.2	5.2
541219	Other accounting services	67	18 180	5 074	883	210	67.6	6.9
5413	Architectural, engineering, & related services	331	315 140	127 153	29 168	3 223	32.6	4.0
54131	Architectural services	19	D	D	D	b	D	D
541310	Architectural services	19	D	D	D	b	D	D
54133	Engineering services	234	D	D	D	g	D	D
541330	Engineering services	234	D	D	D	g	D	D
54134	Drafting services	12	3 351	1 409	321	59	21.9	7.9
541340	Drafting services	12	3 351	1 409	321	59	21.9	7.9
54135	Building inspection services	8	7 371	1 798	364	34	7.1	–
541350	Building inspection services	8	7 371	1 798	364	34	7.1	–
54136	Geophysical surveying & mapping services	15	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	15	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	20	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	20	D	D	D	c	D	D
54138	Testing laboratories	23	D	D	D	e	D	D
541380	Testing laboratories	23	D	D	D	e	D	D
5414	Specialized design services	37	D	D	D	b	D	D
54141	Interior design services	18	3 098	478	135	36	74.5	11.9
541410	Interior design services	18	3 098	478	135	36	74.5	11.9
54143	Graphic design services	17	2 446	590	118	22	97.5	–
541430	Graphic design services	17	2 446	590	118	22	97.5	–
5415	Computer systems design & related services	190	D	D	D	f	D	D
54151	Computer systems design & related services	190	D	D	D	f	D	D
541511	Custom computer programming services	79	D	D	D	e	D	D
541512	Computer systems design services	86	46 807	13 932	2 934	256	47.8	1.7
5415122	Computer systems consultants (except systems integrators)	58	32 143	10 422	2 267	171	56.5	1.5
541519	Other computer related services	23	6 696	2 477	461	41	37.5	38.1
5416	Management, scientific, & technical consulting services	204	86 655	34 969	7 408	723	38.0	14.4
54161	Management consulting services	134	65 418	26 590	5 694	510	35.1	14.0
541611	Administrative management & general management consulting service	49	38 033	15 236	3 478	268	24.4	15.0
541612	Human resources & executive search consulting services	31	10 079	4 291	713	121	64.8	23.6
5416122	Executive placement services	21	D	D	D	b	D	D
541613	Marketing consulting services	27	6 802	2 870	605	37	53.7	7.0
541614	Process, physical distribution, & logistics consulting services	16	8 609	3 464	726	58	25.9	–
54162	Environmental consulting services	17	10 505	3 937	841	97	36.5	13.9
541620	Environmental consulting services	17	10 505	3 937	841	97	36.5	13.9
54169	Other scientific & technical consulting services	53	10 732	4 442	873	116	57.2	17.9
541690	Other scientific & technical consulting services	53	10 732	4 442	873	116	57.2	17.9
5417	Scientific research & development services	12	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	6	D	D	D	c	D	D
5418	Advertising & related services	67	D	D	D	e	D	D
54189	Other services related to advertising	29	D	D	D	e	D	D
541890	Other services related to advertising	29	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	13	D	D	D	b	D	D
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	48	D	D	D	f	D	D
54192	Photographic services	30	D	D	D	f	D	D
541921	Photographic studios, portrait	23	D	D	D	e	D	D
541922	Commercial photography	7	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	12	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	12	D	D	D	b	D	D
	BALANCE OF HARRISON COUNTY, TX							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	BALANCE OF HARTLEY COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF HASKELL COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HAYS COUNTY, TX							
54	**Professional, scientific, & technical services**	**78**	**22 162**	**7 891**	**1 382**	**208**	**53.1**	**3.3**
541	Professional, scientific, & technical services	78	22 162	7 891	1 382	208	53.1	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 134	437	104	25	90.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 134	437	104	25	90.0	–
5413	Architectural, engineering, & related services	16	D	D	D	b	D	D
5415	Computer systems design & related services	9	D	D	D	a	D	D
54151	Computer systems design & related services	9	D	D	D	a	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
	BALANCE OF HEMPHILL COUNTY, TX							
54	**Professional, scientific, & technical services**	**7**	**1 397**	**190**	**28**	**14**	**70.1**	**4.1**
541	Professional, scientific, & technical services	7	1 397	190	28	14	70.1	4.1
	BALANCE OF HENDERSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**24**	**5 214**	**1 581**	**339**	**60**	**68.9**	**22.8**
541	Professional, scientific, & technical services	24	5 214	1 581	339	60	68.9	22.8
	BALANCE OF HIDALGO COUNTY, TX							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	BALANCE OF HILL COUNTY, TX							
54	**Professional, scientific, & technical services**	**13**	**2 723**	**630**	**104**	**38**	**77.7**	**3.5**
541	Professional, scientific, & technical services	13	2 723	630	104	38	77.7	3.5
	BALANCE OF HOCKLEY COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**587**	**140**	**34**	**10**	**79.9**	**20.1**
	BALANCE OF HOOD COUNTY, TX							
54	**Professional, scientific, & technical services**	**10**	**1 390**	**449**	**98**	**16**	**53.2**	**20.6**
541	Professional, scientific, & technical services	10	1 390	449	98	16	53.2	20.6
	BALANCE OF HOPKINS COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HOUSTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**141**	**37**	**14**	**6**	**100.0**	**–**
	BALANCE OF HOWARD COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**245**	**149**	**23**	**4**	**100.0**	**–**
	BALANCE OF HUNT COUNTY, TX							
54	**Professional, scientific, & technical services**	**12**	**2 881**	**623**	**159**	**26**	**72.4**	**23.5**
541	Professional, scientific, & technical services	12	2 881	623	159	26	72.4	23.5
	BALANCE OF HUTCHINSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BALANCE OF IRION COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF JACKSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**434**	**265**	**42**	**8**	**D**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF JASPER COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**757**	**285**	**74**	**23**	**100.0**	**–**
	BALANCE OF JEFF DAVIS COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF JEFFERSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**16**	**8 081**	**3 808**	**798**	**134**	**48.1**	**8.2**
541	Professional, scientific, & technical services	16	8 081	3 808	798	134	48.1	8.2
5413	Architectural, engineering, & related services	7	6 797	3 537	752	115	50.4	–
	BALANCE OF JIM HOGG COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**671**	**280**	**86**	**14**	**D**	**–**
	BALANCE OF JIM WELLS COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF JOHNSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
	BALANCE OF JONES COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF KARNES COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF KAUFMAN COUNTY, TX							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
	BALANCE OF KENDALL COUNTY, TX							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
	BALANCE OF KENEDY COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF KERR COUNTY, TX							
54	**Professional, scientific, & technical services**	**18**	**6 573**	**2 461**	**447**	**34**	**14.0**	**11.3**
541	Professional, scientific, & technical services	18	6 573	2 461	447	34	14.0	11.3
5416	Management, scientific, & technical consulting services	8	D	D	D	b	D	D
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
	BALANCE OF KINNEY COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF KLEBERG COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF KNOX COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**637**	**241**	**59**	**15**	**23.9**	**76.1**
	BALANCE OF LAMAR COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**151**	**45**	**–**	**–**	**D**	**–**
	BALANCE OF LAMB COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**178**	**51**	**6**	**3**	**88.8**	**11.2**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LAMPASAS COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LA SALLE COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LAVACA COUNTY, TX							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
	BALANCE OF LEE COUNTY, TX							
54	**Professional, scientific, & technical services**	**7**	**2 153**	**715**	**253**	**22**	**75.5**	**24.5**
541	Professional, scientific, & technical services	7	2 153	715	253	22	75.5	24.5
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	BALANCE OF LEON COUNTY, TX							
54	**Professional, scientific, & technical services**	**15**	**2 404**	**713**	**185**	**42**	**45.7**	**25.2**
541	Professional, scientific, & technical services	15	2 404	713	185	42	45.7	25.2
	BALANCE OF LIBERTY COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	BALANCE OF LIMESTONE COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LIPSCOMB COUNTY, TX							
54	**Professional, scientific, & technical services**	**9**	**1 319**	**326**	**83**	**18**	**59.9**	**6.4**
541	Professional, scientific, & technical services	9	1 319	326	83	18	59.9	6.4
	BALANCE OF LIVE OAK COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LLANO COUNTY, TX							
54	**Professional, scientific, & technical services**	**14**	**2 099**	**820**	**170**	**21**	**67.5**	**6.3**
541	Professional, scientific, & technical services	14	2 099	820	170	21	67.5	6.3
	BALANCE OF LUBBOCK COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**1 264**	**414**	**83**	**14**	**86.9**	**–**
541	Professional, scientific, & technical services	6	1 264	414	83	14	86.9	–
	BALANCE OF MCLENNAN COUNTY, TX							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
	BALANCE OF MCMULLEN COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MADISON COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MARION COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**751**	**116**	**28**	**8**	**37.3**	**42.7**
	BALANCE OF MARTIN COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MASON COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**650**	**115**	**28**	**10**	**50.5**	**11.1**

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MATAGORDA COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MEDINA COUNTY, TX							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	BALANCE OF MENARD COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MIDLAND COUNTY, TX							
54	**Professional, scientific, & technical services**	**17**	**11 614**	**3 406**	**752**	**135**	**50.0**	**25.6**
541	Professional, scientific, & technical services	17	11 614	3 406	752	135	50.0	25.6
5413	Architectural, engineering, & related services	11	D	D	D	c	D	D
54138	Testing laboratories	7	D	D	D	b	D	D
541380	Testing laboratories	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54162	Environmental consulting services	2	D	D	D	a	D	D
541620	Environmental consulting services	2	D	D	D	a	D	D
	BALANCE OF MILAM COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**307**	**72**	**10**	**7**	**100.0**	**–**
	BALANCE OF MILLS COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**985**	**140**	**36**	**13**	**100.0**	**–**
541	Professional, scientific, & technical services	6	985	140	36	13	100.0	–
	BALANCE OF MITCHELL COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MONTAGUE COUNTY, TX							
54	**Professional, scientific, & technical services**	**8**	**1 055**	**415**	**83**	**21**	**63.3**	**–**
541	Professional, scientific, & technical services	8	1 055	415	83	21	63.3	–
	BALANCE OF MONTGOMERY COUNTY, TX							
54	**Professional, scientific, & technical services**	**362**	**D**	**D**	**D**	**g**	**D**	**D**

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MONTGOMERY COUNTY, TX—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	362	D	D	D	g	D	D
5411	Legal services	48	15 363	5 456	1 045	143	52.7	4.7
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	D	D	D	b	D	D
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	77	D	D	D	c	D	D
54133	Engineering services	51	D	D	D	c	D	D
541330	Engineering services	51	D	D	D	c	D	D
5414	Specialized design services	19	D	D	D	b	D	D
54143	Graphic design services	15	7 698	2 620	605	76	29.0	–
541430	Graphic design services	15	7 698	2 620	605	76	29.0	–
5414301	Graphic design services (except commercial art & medical artists)	15	7 698	2 620	605	76	29.0	–
5415	Computer systems design & related services	53	D	D	D	c	D	D
54151	Computer systems design & related services	53	D	D	D	c	D	D
541511	Custom computer programming services	23	D	D	D	c	D	D
541512	Computer systems design services	25	D	D	D	b	D	D
5415121	Computer systems integrators	4	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	94	D	D	D	f	D	D
54161	Management consulting services	63	D	D	D	f	D	D
541611	Administrative management & general management consulting service	34	D	D	D	e	D	D
541612	Human resources & executive search consulting services	11	D	D	D	b	D	D
541613	Marketing consulting services	8	4 339	1 676	273	23	39.6	.1
54162	Environmental consulting services	12	4 545	1 649	341	41	96.1	3.9
541620	Environmental consulting services	12	4 545	1 649	341	41	96.1	3.9
54169	Other scientific & technical consulting services	19	D	D	D	b	D	D
541690	Other scientific & technical consulting services	19	D	D	D	b	D	D
5417	Scientific research & development services	6	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
5417102	Research & development in the life sciences	6	D	D	D	c	D	D
5418	Advertising & related services	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	a	D	D
541921	Photographic studios, portrait	5	D	D	D	a	D	D
	BALANCE OF MORRIS COUNTY, TX							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	BALANCE OF MOTLEY COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF NACOGDOCHES COUNTY, TX							
54	**Professional, scientific, & technical services**	**23**	**6 058**	**1 495**	**225**	**66**	**73.0**	**12.1**
541	Professional, scientific, & technical services	23	6 058	1 495	225	66	73.0	12.1
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BALANCE OF NAVARRO COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**877**	**82**	**16**	**9**	**99.7**	**–**
541	Professional, scientific, & technical services	5	877	82	16	9	99.7	–
	BALANCE OF NEWTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**392**	**100**	**21**	**9**	**49.7**	**12.0**
	BALANCE OF NOLAN COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF NUECES COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF OCHILTREE COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF OLDHAM COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ORANGE COUNTY, TX							
54	**Professional, scientific, & technical services**	**11**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	11	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BALANCE OF PALO PINTO COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF PANOLA COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**476**	**201**	**91**	**16**	**78.2**	**21.8**
	BALANCE OF PARKER COUNTY, TX							
54	**Professional, scientific, & technical services**	**34**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	34	D	D	D	c	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
54133	Engineering services	5	D	D	D	b	D	D
541330	Engineering services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	c	D	D
54161	Management consulting services	3	D	D	D	c	D	D
541613	Marketing consulting services	1	D	D	D	c	D	D
	BALANCE OF PARMER COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
	BALANCE OF PECOS COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF POLK COUNTY, TX							
54	**Professional, scientific, & technical services**	**8**	**746**	**176**	**32**	**17**	**83.9**	**–**
	BALANCE OF POTTER COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF RAINS COUNTY, TX							
54	**Professional, scientific, & technical services**	**8**	**1 153**	**308**	**65**	**19**	**59.0**	**16.0**
541	Professional, scientific, & technical services	8	1 153	308	65	19	59.0	16.0
	BALANCE OF RANDALL COUNTY, TX							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	BALANCE OF REAL COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**345**	**71**	**18**	**10**	**100.0**	**–**
	BALANCE OF REFUGIO COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ROBERTSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ROCKWALL COUNTY, TX							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF RUNNELS COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF RUSK COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SABINE COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**844**	**175**	**31**	**14**	**100.0**	**–**
	BALANCE OF SAN AUGUSTINE COUNTY, TX							
54	**Professional, scientific, & technical services**	**7**	**639**	**231**	**57**	**15**	**95.0**	**–**
	BALANCE OF SAN JACINTO COUNTY, TX							
54	**Professional, scientific, & technical services**	**11**	**1 299**	**486**	**109**	**17**	**66.1**	**–**
541	Professional, scientific, & technical services	11	1 299	486	109	17	66.1	–
	BALANCE OF SAN PATRICIO COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SAN SABA COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SCHLEICHER COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SCURRY COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**45**	**13**	**4**	**2**	**64.4**	**35.6**
	BALANCE OF SHACKELFORD COUNTY, TX							
54	**Professional, scientific, & technical services**	**9**	**1 449**	**240**	**56**	**17**	**100.0**	**–**
541	Professional, scientific, & technical services	9	1 449	240	56	17	100.0	–
	BALANCE OF SHELBY COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**1 302**	**288**	**65**	**14**	**65.1**	**–**
541	Professional, scientific, & technical services	4	1 302	288	65	14	65.1	–
	BALANCE OF SHERMAN COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF SMITH COUNTY, TX							
54	**Professional, scientific, & technical services**	**64**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	64	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	D	D	D	c	D	D
54136	Geophysical surveying & mapping services	3	D	D	D	a	D	D
541360	Geophysical surveying & mapping services	3	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	7	4 607	2 698	371	71	18.5	–
541370	Surveying & mapping (except geophysical) services	7	4 607	2 698	371	71	18.5	–
	BALANCE OF SOMERVELL COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**1 273**	**332**	**111**	**15**	**3.0**	**78.4**
541	Professional, scientific, & technical services	6	1 273	332	111	15	3.0	78.4
	BALANCE OF STARR COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
	BALANCE OF STEPHENS COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF STERLING COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**312**	**88**	**30**	**6**	**70.8**	**17.6**
	BALANCE OF STONEWALL COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF TARRANT COUNTY, TX							
54	**Professional, scientific, & technical services**	**101**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	101	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 787	1 002	247	48	48.8	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 787	1 002	247	48	48.8	6.4
541219	Other accounting services	6	1 622	605	161	25	22.9	–
5413	Architectural, engineering, & related services	23	6 472	2 863	574	102	63.3	8.1
54137	Surveying & mapping (except geophysical) services	8	2 176	1 113	223	47	45.0	17.0
541370	Surveying & mapping (except geophysical) services	8	2 176	1 113	223	47	45.0	17.0
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	15	D	D	D	c	D	D
54151	Computer systems design & related services	15	D	D	D	c	D	D
541512	Computer systems design services	9	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	5	6 281	2 703	622	32	44.1	11.4
5416	Management, scientific, & technical consulting services	19	12 415	8 627	2 361	299	15.7	1.0
54161	Management consulting services	13	11 249	8 241	2 272	282	13.1	.2
541612	Human resources & executive search consulting services	4	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	e	D	D
5418	Advertising & related services	4	2 462	376	89	11	78.1	–
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	BALANCE OF TAYLOR COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**461**	**146**	**34**	**7**	**100.0**	**–**
	BALANCE OF TERRELL COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**201**	**25**	**9**	**3**	**54.2**	**45.8**
	BALANCE OF THROCKMORTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**196**	**52**	**9**	**7**	**100.0**	**–**
	BALANCE OF TITUS COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF TOM GREEN COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**2 126**	**947**	**235**	**32**	**26.6**	**–**
541	Professional, scientific, & technical services	5	2 126	947	235	32	26.6	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF TRAVIS COUNTY, TX							
54	**Professional, scientific, & technical services**	**344**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	344	D	D	D	g	D	D
5411	Legal services	37	D	D	D	c	D	D
54111	Offices of lawyers	35	D	D	D	c	D	D
541110	Offices of lawyers	35	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	4 113	1 573	366	96	84.7	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	4 113	1 573	366	96	84.7	7.4
5413	Architectural, engineering, & related services	89	D	D	D	f	D	D
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	61	74 030	29 924	6 898	687	34.0	3.0
541330	Engineering services	61	74 030	29 924	6 898	687	34.0	3.0
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
54138	Testing laboratories	4	D	D	D	b	D	D
541380	Testing laboratories	4	D	D	D	b	D	D
5414	Specialized design services	8	D	D	D	a	D	D
5415	Computer systems design & related services	68	D	D	D	e	D	D
54151	Computer systems design & related services	68	D	D	D	e	D	D
541511	Custom computer programming services	27	D	D	D	c	D	D
541512	Computer systems design services	34	D	D	D	c	D	D
5415121	Computer systems integrators	7	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	27	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	76	D	D	D	c	D	D
54161	Management consulting services	53	D	D	D	c	D	D
541612	Human resources & executive search consulting services	6	6 870	5 183	893	53	8.7	–
5416122	Executive placement services	5	D	D	D	b	D	D
54169	Other scientific & technical consulting services	16	D	D	D	b	D	D
541690	Other scientific & technical consulting services	16	D	D	D	b	D	D
5417	Scientific research & development services	7	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	c	D	D
5418	Advertising & related services	15	D	D	D	b	D	D
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	c	D	D
	BALANCE OF TRINITY COUNTY, TX							
54	**Professional, scientific, & technical services**	**3**	**1 393**	**316**	**85**	**18**	**D**	**67.4**
541	Professional, scientific, & technical services	3	1 393	316	85	18	D	67.4
	BALANCE OF TYLER COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**1 125**	**371**	**144**	**19**	**97.5**	**2.5**
541	Professional, scientific, & technical services	5	1 125	371	144	19	97.5	2.5
	BALANCE OF UPSHUR COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
	BALANCE OF UPTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF UVALDE COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**579**	**139**	**36**	**6**	**75.0**	**25.0**
	BALANCE OF VAL VERDE COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**1 262**	**425**	**91**	**11**	**8.6**	**–**
541	Professional, scientific, & technical services	5	1 262	425	91	11	8.6	–
	BALANCE OF VAN ZANDT COUNTY, TX							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF VICTORIA COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**1 101**	**83**	**18**	**7**	**97.4**	**2.6**
541	Professional, scientific, & technical services	6	1 101	83	18	7	97.4	2.6
	BALANCE OF WALKER COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
54136	Geophysical surveying & mapping services	1	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	1	D	D	D	b	D	D
	BALANCE OF WALLER COUNTY, TX							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
	BALANCE OF WARD COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WASHINGTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**8**	**1 223**	**274**	**61**	**15**	**61.0**	**39.0**
541	Professional, scientific, & technical services	8	1 223	274	61	15	61.0	39.0
	BALANCE OF WEBB COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**4 789**	**1 816**	**504**	**56**	**29.5**	**–**
541	Professional, scientific, & technical services	4	4 789	1 816	504	56	29.5	–
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	BALANCE OF WHARTON COUNTY, TX							
54	**Professional, scientific, & technical services**	**10**	**1 518**	**483**	**139**	**41**	**54.2**	**25.7**
541	Professional, scientific, & technical services	10	1 518	483	139	41	54.2	25.7
	BALANCE OF WHEELER COUNTY, TX							
54	**Professional, scientific, & technical services**	**10**	**1 455**	**374**	**76**	**18**	**84.3**	**–**
541	Professional, scientific, & technical services	10	1 455	374	76	18	84.3	–
	BALANCE OF WICHITA COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WILBARGER COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WILLACY COUNTY, TX							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WILLIAMSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**85**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	85	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	D	D	D	b	D	D
5415	Computer systems design & related services	27	D	D	D	b	D	D
54151	Computer systems design & related services	27	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
	BALANCE OF WILSON COUNTY, TX							
54	**Professional, scientific, & technical services**	**6**	**679**	**72**	**12**	**8**	**83.5**	**6.5**
	BALANCE OF WISE COUNTY, TX							
54	**Professional, scientific, & technical services**	**15**	**1 644**	**623**	**79**	**37**	**71.8**	**7.5**
541	Professional, scientific, & technical services	15	1 644	623	79	37	71.8	7.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF WOOD COUNTY, TX							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BALANCE OF YOAKUM COUNTY, TX							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF YOUNG COUNTY, TX							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ZAPATA COUNTY, TX							
54	**Professional, scientific, & technical services**	**5**	**492**	**118**	**31**	**9**	**67.5**	**32.5**

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

TEXAS

Abernathy is in Hale and Lubbock Counties.

Abilene is in Jones and Taylor Counties.

Amarillo is in Potter and Randall Counties.

Aransas Pass is in Aransas, Nueces, and San Patricio Counties.

Austin is in Travis and Williamson Counties.

Azle is in Parker and Tarrant Counties.

Baytown is in Chambers and Harris Counties.

Burleson is in Johnson and Tarrant Counties.

Carrollton is in Collin, Dallas, and Denton Counties.

Cedar Hill is in Dallas and Ellis Counties.

Cedar Park is in Travis and Williamson Counties.

Coppell is in Dallas and Denton Counties.

Copperas Cove is in Coryell and Lampasas Counties.

Corpus Christi is in Kleberg, Nueces, and San Patricio Counties.

Crowley is in Johnson and Tarrant Counties.

Dalhart is in Dallam and Hartley Counties.

Dallas is in Collin, Dallas, Denton, Kaufman, and Rockwall Counties.

Denver City is in Gaines and Yoakum Counties; it annexed into Gaines County in December 1991, but this change was not submitted to the Census Bureau until October 1992.

Fair Oaks Ranch is in Bexar, Comal, and Kendall Counties.

Flower Mound is in Dallas, Denton, and Tarrant Counties.

Fort Worth is in Denton and Tarrant Counties.

Friendswood is in Galveston and Harris Counties.

Frisco is in Collin and Denton Counties.

Garland is in Collin, Dallas, and Rockwall Counties.

Gladewater is in Gregg and Upshur Counties.

Glenn Heights is in Dallas and Ellis Counties.

Grand Prairie is in Dallas, Ellis, and Tarrant Counties.

Grapevine is in Dallas, Denton, and Tarrant Counties.

Hamlin is in Fisher and Jones Counties.

Houston is in Fort Bend, Harris, and Montgomery Counties.

Katy is in Fort Bend, Harris, and Waller Counties.

Kilgore is in Gregg and Rusk Counties.

League City is in Galveston and Harris Counties.

Leander is in Travis and Williamson Counties.

Lewisville is in Dallas and Denton Counties.

Longview is in Gregg and Harrison Counties.

Lytle is in Atascosa, Bexar, and Medina Counties.

McGregor is in Coryell and McLennan Counties; it annexed into Coryell County in November 1996.

Mansfield is in Ellis, Johnson, and Tarrant Counties.

Midland is in Martin and Midland Counties.

Mineral Wells is in Palo Pinto and Parker Counties.

Missouri City is in Fort Bend and Harris Counties.

Monahans is in Ward and Winkler Counties.

New Braunfels is in Comal and Guadalupe Counties.

Odessa is in Ector and Midland Counties.

Ovilla is in Dallas and Ellis Counties.

Pearland is in Brazoria and Harris Counties.

Plano is in Collin and Denton Counties.

Portland is in Nueces and San Patricio Counties.

Progreso was incorporated in November 1991, but this change was not submitted to the Census Bureau until September 1992.

Richardson is in Collin and Dallas Counties.

Rio Grande City was incorporated in May 1993.

Round Rock is in Travis and Williamson Counties.

Rowlett is in Dallas and Rockwall Counties.

Royse City is in Collin and Rockwall Counties.

Sachse is in Collin and Dallas Counties.

San Diego is in Duval and Jim Wells Counties.

San Marcos is in Caldwell and Hays Counties.

Schertz is in Bexar, Comal, and Guadalupe Counties.

Seabrook is in Chambers, Galveston, and Harris Counties.

Seagoville is in Dallas and Kaufman Counties.

Southlake is in Denton and Tarrant Counties.

Stafford is in Fort Bend and Harris Counties.

Stamford is in Haskell and Jones Counties.

Texas City is in Chambers and Galveston Counties; it annexed into Chambers County in October 1992.

Tomball is in Harris and Montgomery Counties.

Trophy Club is in Denton and Tarrant Counties.

Wichita Falls is in Wichita County; it detached from Archer County in October 1996.

Winnsboro is in Franklin and Wood Counties.

Wylie is in Collin, Dallas, and Rockwall Counties.

Yoakum is in DeWitt and Lavaca Counties.

Appendix E.
Metropolitan Areas

TEXAS

Abilene, TX MSA

Taylor County, TX

Amarillo, TX MSA

Potter County, TX

Randall County, TX

Austin—San Marcos, TX MSA

Bastrop County, TX

Caldwell County, TX

Hays County, TX

Travis County, TX

Williamson County, TX

Beaumont—Port Arthur, TX MSA

Hardin County, TX

Jefferson County, TX

Orange County, TX

Brazoria, TX PMSA

Brazoria County, TX

Brownsville—Harlingen—San Benito, TX MSA

Cameron County, TX

Bryan—College Station, TX MSA

Brazos County, TX

Corpus Christi, TX MSA

Nueces County, TX

San Patricio County, TX

Dallas, TX PMSA

Collin County, TX

Dallas County, TX

Denton County, TX

Ellis County, TX

Henderson County, TX

Hunt County, TX

Kaufman County, TX

Rockwall County, TX

Dallas—Fort Worth, TX CMSA

Dallas, TX PMSA

Collin County, TX

Dallas County, TX

Denton County, TX

Ellis County, TX

Henderson County, TX

Hunt County, TX

Kaufman County, TX

Rockwall County, TX

Fort Worth—Arlington, TX PMSA

Hood County, TX

Johnson County, TX

Parker County, TX

Tarrant County, TX

El Paso, TX MSA

El Paso County, TX

Fort Worth—Arlington, TX PMSA

Hood County, TX

Johnson County, TX

Parker County, TX

Tarrant County, TX

Galveston—Texas City, TX PMSA

Galveston County, TX

Houston, TX PMSA

Chambers County, TX

Fort Bend County, TX

Harris County, TX

Liberty County, TX

Montgomery County, TX

Waller County, TX

U.S. Census Bureau, 1997 Economic Census

Houston—Galveston—Brazoria, TX CMSA

Brazoria, TX PMSA

Brazoria County, TX

Galveston—Texas City, TX PMSA

Galveston County, TX

Houston, TX PMSA

Chambers County, TX

Fort Bend County, TX

Harris County, TX

Liberty County, TX

Montgomery County, TX

Waller County, TX

Killeen—Temple, TX MSA

Bell County, TX

Coryell County, TX

Laredo, TX MSA

Webb County, TX

Longview—Marshall, TX MSA

Gregg County, TX

Harrison County, TX

Upshur County, TX

Lubbock, TX MSA

Lubbock County, TX

McAllen—Edinburg—Mission, TX MSA

Hidalgo County, TX

Odessa—Midland, TX MSA

Ector County, TX

Midland County, TX

San Angelo, TX MSA

Tom Green County, TX

San Antonio, TX MSA

Bexar County, TX

Comal County, TX

Guadalupe County, TX

Wilson County, TX

Sherman—Denison, TX MSA

Grayson County, TX

Texarkana, TX—Texarkana, AR MSA

Miller County, AR

Bowie County, TX

Tyler, TX MSA

Smith County, TX

Victoria, TX MSA

Victoria County, TX

Waco, TX MSA

McLennan County, TX

Wichita Falls, TX MSA

Archer County, TX

Wichita County, TX

Utah

1997

Issued August 1999

EC97S54A-UT

1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	UTAH							
54	**Professional, scientific, & technical services**	**4 282**	**3 306 140**	**1 303 119**	**292 898**	**36 468**	**20.6**	**9.8**
541	Professional, scientific, & technical services	4 282	3 306 140	1 303 119	292 898	36 468	20.6	9.8
5411	Legal services	859	544 362	259 997	56 525	5 861	19.8	5.1
54111	Offices of lawyers	778	483 358	234 843	51 114	4 930	20.4	5.6
541110	Offices of lawyers	778	483 358	234 843	51 114	4 930	20.4	5.6
5411101	Offices of lawyers (except legal aid societies)	778	483 358	234 843	51 114	4 930	20.4	5.6
54119	Other legal services	81	61 004	25 154	5 411	931	15.3	1.2
541191	Title abstract & settlement offices	74	56 385	23 761	5 108	808	13.7	1.3
541199	All other legal services	7	4 619	1 393	303	123	34.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	709	333 895	146 396	34 154	6 511	21.6	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	709	333 895	146 396	34 154	6 511	21.6	9.9
541211	Offices of certified public accountants	386	169 429	69 255	15 139	2 248	29.0	3.8
541213	Tax return preparation services	65	11 147	3 415	1 281	761	30.5	38.9
541214	Payroll services	38	105 261	55 224	13 548	2 621	1.4	16.6
541219	Other accounting services	220	48 058	18 502	4 186	881	38.1	9.8
5413	Architectural, engineering, & related services	825	739 183	307 486	69 137	8 211	23.0	6.7
54131	Architectural services	168	110 703	41 372	8 322	1 133	29.9	6.9
541310	Architectural services	168	110 703	41 372	8 322	1 133	29.9	6.9
54133	Engineering services	483	538 258	225 152	50 656	5 686	22.8	6.5
541330	Engineering services	483	538 258	225 152	50 656	5 686	22.8	6.5
54134	Drafting services	33	13 729	6 356	1 580	164	12.6	.2
541340	Drafting services	33	13 729	6 356	1 580	164	12.6	.2
54135	Building inspection services	19	3 294	1 166	251	60	47.8	12.7
541350	Building inspection services	19	3 294	1 166	251	60	47.8	12.7
54136	Geophysical surveying & mapping services	12	4 599	1 439	286	34	23.2	2.4
541360	Geophysical surveying & mapping services	12	4 599	1 439	286	34	23.2	2.4
54137	Surveying & mapping (except geophysical) services	57	20 597	9 538	2 355	340	21.3	12.0
541370	Surveying & mapping (except geophysical) services	57	20 597	9 538	2 355	340	21.3	12.0
54138	Testing laboratories	53	48 003	22 463	5 687	794	10.0	8.4
541380	Testing laboratories	53	48 003	22 463	5 687	794	10.0	8.4
5414	Specialized design services	178	61 752	12 537	2 744	597	48.3	6.7
54141	Interior design services	65	30 098	4 435	951	222	48.9	6.3
541410	Interior design services	65	30 098	4 435	951	222	48.9	6.3
54142	Industrial design services	3	166	57	19	3	50.6	49.4
541420	Industrial design services	3	166	57	19	3	50.6	49.4
54143	Graphic design services	106	30 247	7 686	1 696	346	48.3	7.1
541430	Graphic design services	106	30 247	7 686	1 696	346	48.3	7.1
5414301	Graphic design services (except commercial art & medical artists)	85	24 167	6 196	1 369	270	52.9	4.4
5414302	Commercial art	21	6 080	1 490	327	76	29.9	17.7
54149	Other specialized design services	4	1 241	359	78	26	30.9	–
541490	Other specialized design services	4	1 241	359	78	26	30.9	–
5415	Computer systems design & related services	529	778 340	295 274	68 663	6 730	14.2	14.9
54151	Computer systems design & related services	529	778 340	295 274	68 663	6 730	14.2	14.9
541511	Custom computer programming services	266	255 274	115 880	25 532	2 415	9.2	10.9
541512	Computer systems design services	204	494 800	167 091	39 818	3 784	16.4	15.1
5415121	Computer systems integrators	87	419 967	130 933	32 633	2 774	9.1	13.7
5415122	Computer systems consultants (except systems integrators)	117	74 833	36 158	7 185	1 010	57.8	22.6
541513	Computer facilities management services	14	5 711	3 802	1 050	112	–	9.6
541519	Other computer related services	45	22 555	8 501	2 263	419	26.0	56.4
5416	Management, scientific, & technical consulting services	594	309 139	124 730	27 149	3 041	30.6	11.9
54161	Management consulting services	421	251 506	103 795	22 492	2 341	28.3	12.0
541611	Administrative management & general management consulting service	206	128 336	65 062	14 765	1 359	22.5	8.8
541612	Human resources & executive search consulting services	74	41 946	15 673	3 263	366	27.5	5.9
5416121	Actuarial consulting	5	2 376	1 427	234	32	33.4	–
5416122	Executive placement services	24	8 915	4 042	976	83	20.9	2.2
5416123	Human resources & personnel management consulting	45	30 655	10 204	2 053	251	29.0	7.5
541613	Marketing consulting services	99	66 949	19 558	3 668	509	28.4	22.6
541614	Process, physical distribution, & logistics consulting services	22	5 864	1 481	318	54	83.1	7.6
541618	Other management consulting services	20	8 411	2 021	478	53	80.5	10.1
54162	Environmental consulting services	59	25 405	9 464	2 218	320	34.3	2.8
541620	Environmental consulting services	59	25 405	9 464	2 218	320	34.3	2.8
54169	Other scientific & technical consulting services	114	32 228	11 471	2 439	380	46.4	18.2
541690	Other scientific & technical consulting services	114	32 228	11 471	2 439	380	46.4	18.2
5417	Scientific research & development services	99	119 868	56 423	12 503	1 227	9.1	12.3
54171	R&D in the physical, engineering, & life sciences	89	118 438	55 835	12 371	1 200	9.2	12.0
541710	R&D in the physical, engineering, & life sciences	89	118 438	55 835	12 371	1 200	9.2	12.0
5417101	R&D in the physical & engineering sciences	55	65 811	28 807	6 946	670	7.5	18.2
5417102	Research & development in the life sciences	34	52 627	27 028	5 425	530	11.4	4.3
54172	Research & development in the social sciences & humanities	10	1 430	588	132	27	3.9	34.1
541720	R&D in the social sciences & humanities	10	1 430	588	132	27	3.9	34.1

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	UTAH—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	282	337 597	71 529	16 074	2 078	20.2	10.2
54181	Advertising agencies	110	199 684	42 022	9 675	934	20.2	7.6
541810	Advertising agencies	110	199 684	42 022	9 675	934	20.2	7.6
54182	Public relations agencies	36	12 038	4 094	910	128	32.6	12.4
541820	Public relations agencies	36	12 038	4 094	910	128	32.6	12.4
54183	Media buying services	8	2 175	657	132	13	9.1	52.8
541830	Media buying services	8	2 175	657	132	13	9.1	52.8
54184	Media representatives	12	4 113	1 435	282	58	62.0	2.6
541840	Media representatives	12	4 113	1 435	282	58	62.0	2.6
5418401	Radio & television advertising representatives	4	436	132	22	5	75.9	24.1
5418402	Publishers' advertising representatives	8	3 677	1 303	260	53	60.3	–
54185	Display advertising	18	23 324	5 484	1 290	206	4.6	5.6
541850	Display advertising	18	23 324	5 484	1 290	206	4.6	5.6
5418501	Display advertising (except outdoor)	6	1 916	483	127	26	17.9	4.9
5418502	Outdoor advertising services	12	21 408	5 001	1 163	180	3.4	5.7
54186	Direct mail advertising	24	43 226	8 612	1 861	373	8.2	24.0
541860	Direct mail advertising	24	43 226	8 612	1 861	373	8.2	24.0
54187	Advertising material distribution services	6	1 623	301	73	8	14.9	85.1
541870	Advertising material distribution services	6	1 623	301	73	8	14.9	85.1
54189	Other services related to advertising	68	51 414	8 924	1 851	358	31.8	6.5
541890	Other services related to advertising	68	51 414	8 924	1 851	358	31.8	6.5
5418901	Welcoming services	3	204	80	8	7	D	–
5418902	Advertising specialties goods distributor	31	40 930	6 153	1 303	221	24.6	7.3
5418903	Sign painting & lettering shop	25	6 808	1 816	381	97	78.1	3.7
5418909	All other advertising	9	3 472	875	159	33	26.8	3.3
5419	Other professional, scientific, & technical services	207	82 004	28 747	5 949	2 212	20.5	8.4
54191	Marketing research & public opinion polling	23	23 967	12 843	2 333	1 164	19.5	5.1
541910	Marketing research & public opinion polling	23	23 967	12 843	2 333	1 164	19.5	5.1
54192	Photographic services	159	42 135	11 119	2 467	847	26.0	11.5
541921	Photographic studios, portrait	121	30 682	8 842	1 997	734	20.2	12.5
541922	Commercial photography	38	11 453	2 277	470	113	41.6	9.1
54193	Translation & interpretation services	11	10 156	3 249	808	123	3.4	2.6
541930	Translation & interpretation services	11	10 156	3 249	808	123	3.4	2.6
54199	All other professional, scientific, & technical services	14	5 746	1 536	341	78	14.6	8.7
541990	All other professional, scientific, & technical services	14	5 746	1 536	341	78	14.6	8.7

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	UTAH								
54	**Professional, scientific, & technical services**	**43**	**30 326**	**29 992**	**13 473**	**2 952**	**381**	**10.0**	**27.5**
541	Professional, scientific, & technical services	43	30 326	29 992	13 473	2 952	381	10.0	27.5
5411	Legal services	18	9 380	8 966	5 523	1 369	184	9.6	11.4
54111	Offices of lawyers	18	9 380	8 966	5 523	1 369	184	9.6	11.4
541110	Offices of lawyers	18	9 380	8 966	5 523	1 369	184	9.6	11.4
5411102	Legal aid societies & similar legal services	18	9 380	8 966	5 523	1 369	184	9.6	11.4
5417	Scientific research & development services	25	20 946	21 026	7 950	1 583	197	10.1	34.7
54171	R&D in the physical, engineering, & life sciences	17	19 010	19 172	7 251	1 475	180	7.0	32.3
541710	R&D in the physical, engineering, & life sciences	17	19 010	19 172	7 251	1 475	180	7.0	32.3
5417101	R&D in the physical & engineering sciences	3	1 329	1 137	420	106	12	–	18.8
5417102	Research & development in the life sciences	14	17 681	18 035	6 831	1 369	168	7.5	33.4
54172	Research & development in the social sciences & humanities	8	1 936	1 854	699	108	17	41.0	57.8
541720	R&D in the social sciences & humanities	8	1 936	1 854	699	108	17	41.0	57.8

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FLAGSTAFF, AZ–UT MSA							
54	**Professional, scientific, & technical services**	**187**	**59 866**	**21 795**	**4 788**	**795**	**45.0**	**14.1**
541	Professional, scientific, & technical services	187	59 866	21 795	4 788	795	45.0	14.1
5411	Legal services	53	19 586	6 144	1 420	216	36.5	.6
54111	Offices of lawyers	50	D	D	D	c	D	D
541110	Offices of lawyers	50	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	50	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	8 759	3 249	796	202	65.2	12.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	8 759	3 249	796	202	65.2	12.3
541211	Offices of certified public accountants	27	5 520	2 149	520	92	73.0	9.4
541213	Tax return preparation services	4	D	D	D	b	D	D
541219	Other accounting services	11	1 604	600	92	28	96.3	1.7
5413	Architectural, engineering, & related services	36	13 285	5 015	1 162	171	69.7	3.5
5416	Management, scientific, & technical consulting services	20	6 276	3 786	588	87	27.4	12.0
5418	Advertising & related services	7	2 299	292	58	12	48.8	–
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
	PROVO–OREM, UT MSA							
54	**Professional, scientific, & technical services**	**582**	**463 272**	**195 252**	**43 438**	**6 094**	**18.2**	**7.4**
541	Professional, scientific, & technical services	582	463 272	195 252	43 438	6 094	18.2	7.4
5411	Legal services	82	29 919	11 664	2 334	405	23.0	9.2
54111	Offices of lawyers	72	23 954	9 254	1 916	331	28.8	11.5
541110	Offices of lawyers	72	23 954	9 254	1 916	331	28.8	11.5
5411101	Offices of lawyers (except legal aid societies)	72	23 954	9 254	1 916	331	28.8	11.5
54119	Other legal services	10	5 965	2 410	418	74	–	–
541191	Title abstract & settlement offices	10	5 965	2 410	418	74	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	100	24 774	11 505	2 808	813	34.5	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	100	24 774	11 505	2 808	813	34.5	9.6
541211	Offices of certified public accountants	45	15 403	6 466	1 502	262	37.4	6.4
541213	Tax return preparation services	16	2 259	636	242	181	13.4	.2
541219	Other accounting services	35	D	D	D	c	D	D
5413	Architectural, engineering, & related services	91	55 975	25 340	5 240	782	35.7	17.6
54131	Architectural services	18	5 560	1 493	276	65	86.1	12.0
541310	Architectural services	18	5 560	1 493	276	65	86.1	12.0
54133	Engineering services	52	41 358	19 923	4 105	568	34.1	19.9
541330	Engineering services	52	41 358	19 923	4 105	568	34.1	19.9
5414	Specialized design services	34	11 144	2 209	468	109	52.6	9.3
54141	Interior design services	11	D	D	D	b	D	D
541410	Interior design services	11	D	D	D	b	D	D
54143	Graphic design services	22	7 578	1 576	341	84	57.5	10.3
541430	Graphic design services	22	7 578	1 576	341	84	57.5	10.3
5414301	Graphic design services (except commercial art & medical artists)	17	D	D	D	b	D	D
5415	Computer systems design & related services	107	184 251	73 661	17 119	1 845	6.5	7.1
54151	Computer systems design & related services	107	184 251	73 661	17 119	1 845	6.5	7.1
541511	Custom computer programming services	53	50 032	22 706	4 629	486	10.4	18.5
541512	Computer systems design services	41	126 336	46 070	11 120	1 018	5.1	.4
5415121	Computer systems integrators	16	116 158	42 257	10 280	931	2.7	.3
5415122	Computer systems consultants (except systems integrators)	25	10 178	3 813	840	87	31.8	1.7
541519	Other computer related services	11	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	88	114 038	52 902	11 445	1 000	16.7	1.2
54161	Management consulting services	63	105 589	50 187	10 844	901	14.0	1.2
541611	Administrative management & general management consulting service	35	58 871	34 142	8 418	606	12.3	1.5
541612	Human resources & executive search consulting services	10	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	9	D	D	D	c	D	D
541613	Marketing consulting services	16	28 607	10 318	1 269	162	22.5	.5
54162	Environmental consulting services	9	5 024	1 861	420	63	24.1	–
541620	Environmental consulting services	9	5 024	1 861	420	63	24.1	–
54169	Other scientific & technical consulting services	16	3 425	854	181	36	89.2	2.9
541690	Other scientific & technical consulting services	16	3 425	854	181	36	89.2	2.9
5417	Scientific research & development services	11	10 290	5 163	1 601	153	11.7	11.0
5418	Advertising & related services	24	12 222	3 628	779	133	46.2	7.5
54182	Public relations agencies	3	D	D	D	b	D	D
541820	Public relations agencies	3	D	D	D	b	D	D
54189	Other services related to advertising	7	2 884	625	103	35	52.8	8.7
541890	Other services related to advertising	7	2 884	625	103	35	52.8	8.7
5419	Other professional, scientific, & technical services	45	20 659	9 180	1 644	854	24.7	7.5
54191	Marketing research & public opinion polling	9	D	D	D	f	D	D
541910	Marketing research & public opinion polling	9	D	D	D	f	D	D
54192	Photographic services	29	D	D	D	c	D	D
541921	Photographic studios, portrait	24	D	D	D	c	D	D
54193	Translation & interpretation services	5	D	D	D	b	D	D
541930	Translation & interpretation services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	SALT LAKE CITY–OGDEN, UT MSA							
54	**Professional, scientific, & technical services**	**2 966**	**2 590 209**	**1 005 296**	**226 511**	**26 458**	**19.5**	**10.4**
541	Professional, scientific, & technical services	2 966	2 590 209	1 005 296	226 511	26 458	19.5	10.4
5411	Legal services	627	475 032	232 832	50 841	4 771	18.0	5.0
54111	Offices of lawyers	585	432 910	215 550	47 148	4 197	18.1	5.3
541110	Offices of lawyers	585	432 910	215 550	47 148	4 197	18.1	5.3
5411101	Offices of lawyers (except legal aid societies)	585	432 910	215 550	47 148	4 197	18.1	5.3
54119	Other legal services	42	42 122	17 282	3 693	574	17.3	1.5
541191	Title abstract & settlement offices	36	D	D	D	f	D	D
541199	All other legal services	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	468	278 241	121 945	27 980	4 943	17.1	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	468	278 241	121 945	27 980	4 943	17.1	10.3
541211	Offices of certified public accountants	268	136 204	55 685	12 008	1 692	24.9	2.9
541213	Tax return preparation services	33	7 073	2 312	866	467	24.6	61.1
541214	Payroll services	32	99 153	50 360	12 055	2 158	1.3	17.6
541219	Other accounting services	135	35 811	13 588	3 051	626	29.8	8.3
5413	Architectural, engineering, & related services	569	596 684	243 887	55 836	6 275	20.4	5.5
54131	Architectural services	120	94 685	36 195	7 218	950	26.3	4.2
541310	Architectural services	120	94 685	36 195	7 218	950	26.3	4.2
54133	Engineering services	329	429 040	173 490	39 879	4 193	20.1	5.5
541330	Engineering services	329	429 040	173 490	39 879	4 193	20.1	5.5
54134	Drafting services	24	12 280	5 811	1 440	145	11.0	–
541340	Drafting services	24	12 280	5 811	1 440	145	11.0	–
54135	Building inspection services	15	D	D	D	b	D	D
541350	Building inspection services	15	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	36	14 478	7 028	1 833	246	20.6	14.7
541370	Surveying & mapping (except geophysical) services	36	14 478	7 028	1 833	246	20.6	14.7
54138	Testing laboratories	37	40 041	19 221	5 035	674	9.5	6.2
541380	Testing laboratories	37	40 041	19 221	5 035	674	9.5	6.2
5414	Specialized design services	117	44 091	9 354	2 034	415	47.7	4.4
54141	Interior design services	40	D	D	D	c	D	D
541410	Interior design services	40	D	D	D	c	D	D
54143	Graphic design services	72	21 334	5 759	1 271	234	45.8	3.1
541430	Graphic design services	72	21 334	5 759	1 271	234	45.8	3.1
5414301	Graphic design services (except commercial art & medical artists)	59	17 108	4 539	994	174	51.9	2.1
5414302	Commercial art	13	4 226	1 220	277	60	21.4	7.0
5415	Computer systems design & related services	355	566 122	207 701	48 043	4 589	16.1	17.9
54151	Computer systems design & related services	355	566 122	207 701	48 043	4 589	16.1	17.9
541511	Custom computer programming services	171	182 576	82 308	18 022	1 714	7.4	9.8
541512	Computer systems design services	144	363 990	118 418	28 197	2 696	20.0	20.4
5415121	Computer systems integrators	67	301 128	86 532	21 933	1 800	11.4	19.0
5415122	Computer systems consultants (except systems integrators)	77	62 862	31 886	6 264	896	61.0	26.7
541519	Other computer related services	32	14 777	3 676	893	76	36.3	63.6
5416	Management, scientific, & technical consulting services	423	168 381	62 900	13 996	1 828	36.9	19.2
54161	Management consulting services	309	130 752	48 040	10 431	1 330	38.5	20.4
541611	Administrative management & general management consulting service	151	59 740	26 888	5 460	698	30.2	15.1
541612	Human resources & executive search consulting services	56	21 953	9 155	1 916	205	45.3	10.0
5416122	Executive placement services	17	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	34	D	D	D	c	D	D
541613	Marketing consulting services	68	34 984	8 554	2 267	325	30.8	40.8
541618	Other management consulting services	14	D	D	D	b	D	D
54162	Environmental consulting services	37	13 753	5 261	1 392	173	28.0	5.2
541620	Environmental consulting services	37	13 753	5 261	1 392	173	28.0	5.2
54169	Other scientific & technical consulting services	77	23 876	9 599	2 173	325	33.5	20.6
541690	Other scientific & technical consulting services	77	23 876	9 599	2 173	325	33.5	20.6
5417	Scientific research & development services	67	92 822	43 888	9 216	879	9.5	13.8
54171	R&D in the physical, engineering, & life sciences	61	91 444	43 343	9 097	857	9.6	13.5
541710	R&D in the physical, engineering, & life sciences	61	91 444	43 343	9 097	857	9.6	13.5
5417101	R&D in the physical & engineering sciences	35	41 467	17 413	4 046	393	7.4	27.1
5417102	Research & development in the life sciences	26	49 977	25 930	5 051	464	11.5	2.3
5418	Advertising & related services	219	316 263	65 683	14 821	1 821	18.4	10.0
54181	Advertising agencies	93	193 578	40 349	9 330	882	18.9	7.0
541810	Advertising agencies	93	193 578	40 349	9 330	882	18.9	7.0
54182	Public relations agencies	29	7 126	2 214	466	83	42.9	17.0
541820	Public relations agencies	29	7 126	2 214	466	83	42.9	17.0
54185	Display advertising	15	22 766	5 345	1 252	195	3.8	4.2
541850	Display advertising	15	22 766	5 345	1 252	195	3.8	4.2
5418502	Outdoor advertising services	9	20 850	4 862	1 125	169	2.5	4.1
54186	Direct mail advertising	16	40 142	7 934	1 709	314	5.9	25.1
541860	Direct mail advertising	16	40 142	7 934	1 709	314	5.9	25.1
54189	Other services related to advertising	47	46 953	7 861	1 663	298	30.2	6.6
541890	Other services related to advertising	47	46 953	7 861	1 663	298	30.2	6.6
5418902	Advertising specialties goods distributor	25	38 573	5 704	1 214	187	22.8	7.7
5418903	Sign painting & lettering shop	16	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SALT LAKE CITY–OGDEN, UT MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	121	52 573	17 106	3 744	937	17.2	9.6
54192	Photographic services	93	31 441	9 022	2 042	607	22.6	12.8
541921	Photographic studios, portrait	68	22 135	7 031	1 636	525	16.8	14.7
541922	Commercial photography	25	9 306	1 991	406	82	36.5	8.5
54193	Translation & interpretation services	5	D	D	D	b	D	D
541930	Translation & interpretation services	5	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	11	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	11	D	D	D	b	D	D
	AREA OUTSIDE UTAH METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**728**	**251 629**	**102 394**	**22 915**	**3 898**	**36.1**	**7.3**
541	Professional, scientific, & technical services	728	251 629	102 394	22 915	3 898	36.1	7.3
5411	Legal services	149	D	D	D	f	D	D
54111	Offices of lawyers	120	D	D	D	e	D	D
541110	Offices of lawyers	120	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	120	D	D	D	e	D	D
54119	Other legal services	29	12 917	5 462	1 300	283	16.1	.9
541191	Title abstract & settlement offices	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	139	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	139	D	D	D	f	D	D
541211	Offices of certified public accountants	72	D	D	D	e	D	D
541213	Tax return preparation services	15	D	D	D	c	D	D
541219	Other accounting services	50	D	D	D	c	D	D
5413	Architectural, engineering, & related services	164	D	D	D	g	D	D
54131	Architectural services	30	10 458	3 684	828	118	33.0	28.9
541310	Architectural services	30	10 458	3 684	828	118	33.0	28.9
54133	Engineering services	101	D	D	D	f	D	D
541330	Engineering services	101	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	15	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	15	D	D	D	b	D	D
5414	Specialized design services	27	6 517	974	242	73	44.7	17.6
54141	Interior design services	14	D	D	D	b	D	D
541410	Interior design services	14	D	D	D	b	D	D
5415	Computer systems design & related services	66	D	D	D	e	D	D
54151	Computer systems design & related services	66	D	D	D	e	D	D
541511	Custom computer programming services	42	22 666	10 866	2 881	215	21.7	2.6
541512	Computer systems design services	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	82	D	D	D	c	D	D
54161	Management consulting services	48	D	D	D	c	D	D
541611	Administrative management & general management consulting service	20	9 725	4 032	887	55	36.9	13.8
54162	Environmental consulting services	13	6 628	2 342	406	84	54.9	–
541620	Environmental consulting services	13	6 628	2 342	406	84	54.9	–
54169	Other scientific & technical consulting services	21	4 927	1 018	85	19	78.9	16.9
541690	Other scientific & technical consulting services	21	4 927	1 018	85	19	78.9	16.9
5417	Scientific research & development services	21	16 756	7 372	1 686	195	5.7	4.4
54171	R&D in the physical, engineering, & life sciences	17	16 704	7 329	1 673	190	5.4	4.4
541710	R&D in the physical, engineering, & life sciences	17	16 704	7 329	1 673	190	5.4	4.4
5418	Advertising & related services	39	9 112	2 218	474	124	49.8	20.4
54189	Other services related to advertising	14	1 577	438	85	25	40.5	–
541890	Other services related to advertising	14	1 577	438	85	25	40.5	–
5419	Other professional, scientific, & technical services	41	8 772	2 461	561	421	30.5	2.9
54192	Photographic services	37	D	D	D	b	D	D
541921	Photographic studios, portrait	29	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	FLAGSTAFF, AZ–UT MSA								
54	**Professional, scientific, & technical services**	**8**	**7 806**	**6 583**	**3 390**	**825**	**103**	**7.2**	**1.0**
541	Professional, scientific, & technical services	8	7 806	6 583	3 390	825	103	7.2	1.0
5417	Scientific research & development services	6	D	D	D	D	b	D	D
	PROVO–OREM, UT MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	SALT LAKE CITY–OGDEN, UT MSA								
54	**Professional, scientific, & technical services**	**33**	**28 967**	**28 633**	**12 797**	**2 775**	**346**	**10.3**	**26.5**
541	Professional, scientific, & technical services	33	28 967	28 633	12 797	2 775	346	10.3	26.5
5411	Legal services	12	8 592	8 172	5 022	1 244	160	10.5	4.6
54111	Offices of lawyers	12	8 592	8 172	5 022	1 244	160	10.5	4.6
541110	Offices of lawyers	12	8 592	8 172	5 022	1 244	160	10.5	4.6
5411102	Legal aid societies & similar legal services	12	8 592	8 172	5 022	1 244	160	10.5	4.6
5417	Scientific research & development services	21	20 375	20 461	7 775	1 531	186	10.2	35.7
54171	R&D in the physical, engineering, & life sciences	13	18 439	18 607	7 076	1 423	169	7.0	33.3
541710	R&D in the physical, engineering, & life sciences	13	18 439	18 607	7 076	1 423	169	7.0	33.3
5417102	Research & development in the life sciences	10	17 110	17 470	6 656	1 317	157	7.5	34.5
	AREA OUTSIDE UTAH METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**D**	**a**	**D**	**D**

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BEAVER COUNTY, UT							
54	**Professional, scientific, & technical services**	**4**	**129**	**39**	**12**	**5**	**89.1**	**10.9**
	BOX ELDER COUNTY, UT							
54	**Professional, scientific, & technical services**	**33**	**7 417**	**2 075**	**510**	**128**	**67.5**	**1.5**
541	Professional, scientific, & technical services	33	7 417	2 075	510	128	67.5	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 321	296	77	22	97.1	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 321	296	77	22	97.1	2.9
5413	Architectural, engineering, & related services	8	2 976	1 001	225	35	57.3	1.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CACHE COUNTY, UT							
54	**Professional, scientific, & technical services**	**152**	**51 104**	**20 262**	**4 035**	**905**	**35.8**	**9.9**
541	Professional, scientific, & technical services	152	51 104	20 262	4 035	905	35.8	9.9
5411	Legal services	22	6 794	3 206	546	118	31.0	2.7
54111	Offices of lawyers	17	4 557	2 216	319	69	44.9	4.0
541110	Offices of lawyers	17	4 557	2 216	319	69	44.9	4.0
5411101	Offices of lawyers (except legal aid societies)	17	4 557	2 216	319	69	44.9	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	6 828	2 671	565	139	34.6	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	6 828	2 671	565	139	34.6	2.3
541211	Offices of certified public accountants	14	4 796	1 785	395	73	38.0	.9
541219	Other accounting services	5	1 574	744	121	31	25.5	7.2
5413	Architectural, engineering, & related services	26	17 330	6 422	1 447	173	31.2	16.9
54131	Architectural services	5	7 026	2 432	510	60	12.4	37.0
541310	Architectural services	5	7 026	2 432	510	60	12.4	37.0
54133	Engineering services	18	9 451	3 862	916	108	41.8	3.5
541330	Engineering services	18	9 451	3 862	916	108	41.8	3.5
5415	Computer systems design & related services	22	4 558	2 623	476	79	44.9	3.1
54151	Computer systems design & related services	22	4 558	2 623	476	79	44.9	3.1
5416	Management, scientific, & technical consulting services	22	8 104	2 432	450	95	53.0	.1
54162	Environmental consulting services	9	D	D	D	b	D	D
541620	Environmental consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	8	1 448	511	73	20	62.3	24.7
5419	Other professional, scientific, & technical services	10	D	D	D	c	D	D
	CARBON COUNTY, UT							
54	**Professional, scientific, & technical services**	**27**	**6 782**	**2 063**	**495**	**217**	**29.9**	**20.6**
541	Professional, scientific, & technical services	27	6 782	2 063	495	217	29.9	20.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	910	307	88	21	97.4	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	910	307	88	21	97.4	2.6
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
	DAGGETT COUNTY, UT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	DAVIS COUNTY, UT							
54	**Professional, scientific, & technical services**	**321**	**127 815**	**56 128**	**13 789**	**2 158**	**29.5**	**8.7**
541	Professional, scientific, & technical services	321	127 815	56 128	13 789	2 158	29.5	8.7
5411	Legal services	36	9 732	4 645	1 109	193	29.0	11.3
54111	Offices of lawyers	27	3 901	1 139	271	55	72.3	12.1
541110	Offices of lawyers	27	3 901	1 139	271	55	72.3	12.1
5411101	Offices of lawyers (except legal aid societies)	27	3 901	1 139	271	55	72.3	12.1
54119	Other legal services	9	5 831	3 506	838	138	–	10.7
541191	Title abstract & settlement offices	9	5 831	3 506	838	138	–	10.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	14 729	8 448	1 982	692	39.4	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	14 729	8 448	1 982	692	39.4	1.7
541211	Offices of certified public accountants	21	3 941	1 304	278	118	92.7	2.2
541219	Other accounting services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	81	43 171	20 555	4 653	577	27.1	10.5
54133	Engineering services	50	32 024	16 277	3 669	428	26.9	9.6
541330	Engineering services	50	32 024	16 277	3 669	428	26.9	9.6
5414	Specialized design services	15	4 084	468	120	34	48.1	6.1
54143	Graphic design services	9	D	D	D	a	D	D
541430	Graphic design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	64	30 542	15 810	4 517	431	20.2	5.0
54151	Computer systems design & related services	64	30 542	15 810	4 517	431	20.2	5.0
541511	Custom computer programming services	32	D	D	D	b	D	D
541512	Computer systems design services	24	18 583	9 646	3 043	270	17.4	7.7
5415121	Computer systems integrators	12	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	48	9 109	2 872	669	93	63.9	14.8
54161	Management consulting services	31	6 131	1 959	491	65	69.8	17.8
5418	Advertising & related services	10	13 164	2 506	586	87	24.3	6.3
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
	DUCHESNE COUNTY, UT							
54	**Professional, scientific, & technical services**	**14**	**3 127**	**1 075**	**260**	**97**	**84.5**	**–**
541	Professional, scientific, & technical services	14	3 127	1 075	260	97	84.5	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EMERY COUNTY, UT							
54	**Professional, scientific, & technical services**	**5**	**1 937**	**888**	**195**	**37**	**68.9**	**–**
541	Professional, scientific, & technical services	5	1 937	888	195	37	68.9	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	GARFIELD COUNTY, UT							
54	**Professional, scientific, & technical services**	**3**	**136**	**47**	**9**	**5**	**100.0**	**–**
	GRAND COUNTY, UT							
54	**Professional, scientific, & technical services**	**22**	**4 240**	**1 297**	**271**	**72**	**52.6**	**9.5**
541	Professional, scientific, & technical services	22	4 240	1 297	271	72	52.6	9.5
	IRON COUNTY, UT							
54	**Professional, scientific, & technical services**	**40**	**10 480**	**4 226**	**918**	**332**	**37.0**	**13.2**
541	Professional, scientific, & technical services	40	10 480	4 226	918	332	37.0	13.2
5411	Legal services	9	3 206	1 216	258	51	26.8	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 941	1 174	278	206	31.2	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 941	1 174	278	206	31.2	5.0
5413	Architectural, engineering, & related services	11	3 562	1 608	339	64	39.1	33.8
	JUAB COUNTY, UT							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	c	D	D
5413	Architectural, engineering, & related services	3	D	D	D	c	D	D
54133	Engineering services	2	D	D	D	c	D	D
541330	Engineering services	2	D	D	D	c	D	D
	KANE COUNTY, UT							
54	**Professional, scientific, & technical services**	**6**	**1 030**	**177**	**34**	**18**	**80.4**	**10.8**
541	Professional, scientific, & technical services	6	1 030	177	34	18	80.4	10.8
	MILLARD COUNTY, UT							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	MORGAN COUNTY, UT							
54	**Professional, scientific, & technical services**	**7**	**730**	**318**	**64**	**13**	**32.3**	**36.8**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SALT LAKE COUNTY, UT							
54	**Professional, scientific, & technical services**	**2 367**	**2 312 056**	**887 553**	**200 688**	**21 993**	**17.7**	**10.5**
541	Professional, scientific, & technical services	2 367	2 312 056	887 553	200 688	21 993	17.7	10.5
5411	Legal services	511	444 313	220 214	47 919	4 280	17.3	4.2
54111	Offices of lawyers	488	413 849	208 732	45 516	3 925	16.8	4.5
541110	Offices of lawyers	488	413 849	208 732	45 516	3 925	16.8	4.5
5411101	Offices of lawyers (except legal aid societies)	488	413 849	208 732	45 516	3 925	16.8	4.5
54119	Other legal services	23	30 464	11 482	2 403	355	23.4	–
541191	Title abstract & settlement offices	17	D	D	D	e	D	D
541199	All other legal services	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	374	248 799	105 909	24 332	3 903	15.3	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	374	248 799	105 909	24 332	3 903	15.3	9.9
541211	Offices of certified public accountants	221	122 518	49 931	10 796	1 418	22.6	3.1
541213	Tax return preparation services	24	6 224	2 026	730	393	17.8	69.5
541214	Payroll services	28	D	D	D	g	D	D
541219	Other accounting services	101	D	D	D	f	D	D
5413	Architectural, engineering, & related services	441	529 115	214 054	49 518	5 414	19.5	4.6
54131	Architectural services	100	87 450	34 093	6 687	864	25.1	3.0
541310	Architectural services	100	87 450	34 093	6 687	864	25.1	3.0
54133	Engineering services	248	376 888	149 047	34 793	3 530	19.5	4.5
541330	Engineering services	248	376 888	149 047	34 793	3 530	19.5	4.5
54134	Drafting services	21	D	D	D	c	D	D
541340	Drafting services	21	D	D	D	c	D	D
54135	Building inspection services	8	1 708	496	104	25	79.3	20.7
541350	Building inspection services	8	1 708	496	104	25	79.3	20.7
54137	Surveying & mapping (except geophysical) services	27	12 932	6 406	1 726	221	13.6	15.8
541370	Surveying & mapping (except geophysical) services	27	12 932	6 406	1 726	221	13.6	15.8
54138	Testing laboratories	32	37 918	18 226	4 767	628	8.5	6.5
541380	Testing laboratories	32	37 918	18 226	4 767	628	8.5	6.5
5414	Specialized design services	94	37 187	8 190	1 864	357	50.3	4.5
54141	Interior design services	33	D	D	D	c	D	D
541410	Interior design services	33	D	D	D	c	D	D
54143	Graphic design services	59	18 154	5 366	1 187	218	42.2	3.1
541430	Graphic design services	59	18 154	5 366	1 187	218	42.2	3.1
5414301	Graphic design services (except commercial art & medical artists)	50	D	D	D	c	D	D
5414302	Commercial art	9	D	D	D	b	D	D
5415	Computer systems design & related services	269	486 828	167 000	39 098	3 357	11.2	20.3
54151	Computer systems design & related services	269	486 828	167 000	39 098	3 357	11.2	20.3
541511	Custom computer programming services	131	161 699	71 544	15 892	1 407	6.8	11.1
541512	Computer systems design services	112	311 499	91 746	22 246	1 870	13.0	23.0
5415121	Computer systems integrators	54	285 410	78 800	19 308	1 608	11.4	19.4
5415122	Computer systems consultants (except systems integrators)	58	26 089	12 946	2 938	262	29.8	62.4
541519	Other computer related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	336	148 825	56 852	12 596	1 629	35.1	20.5
54161	Management consulting services	251	115 925	43 815	9 455	1 196	36.5	21.6
541611	Administrative management & general management consulting service	123	54 534	25 124	5 070	642	27.6	15.0
541612	Human resources & executive search consulting services	49	20 106	8 576	1 793	192	40.8	10.3
5416122	Executive placement services	13	6 404	3 008	751	46	13.5	1.0
5416123	Human resources & personnel management consulting	31	11 326	4 141	808	114	57.8	17.7
541613	Marketing consulting services	53	29 232	7 331	1 948	280	32.4	46.5
541618	Other management consulting services	12	D	D	D	b	D	D
54162	Environmental consulting services	29	12 412	4 744	1 296	152	27.0	5.8
541620	Environmental consulting services	29	12 412	4 744	1 296	152	27.0	5.8
54169	Other scientific & technical consulting services	56	20 488	8 293	1 845	281	31.9	22.7
541690	Other scientific & technical consulting services	56	20 488	8 293	1 845	281	31.9	22.7
5417	Scientific research & development services	59	87 106	42 206	8 828	831	10.1	13.8
54171	R&D in the physical, engineering, & life sciences	55	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	55	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	29	D	D	D	e	D	D
5417102	Research & development in the life sciences	26	49 977	25 930	5 051	464	11.5	2.3
5418	Advertising & related services	189	289 885	60 054	13 614	1 595	17.1	10.2
54181	Advertising agencies	84	189 492	39 703	9 189	855	17.6	6.7
541810	Advertising agencies	84	189 492	39 703	9 189	855	17.6	6.7
54182	Public relations agencies	26	6 822	2 067	457	67	44.8	15.2
541820	Public relations agencies	26	6 822	2 067	457	67	44.8	15.2
54185	Display advertising	13	D	D	D	c	D	D
541850	Display advertising	13	D	D	D	c	D	D
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54186	Direct mail advertising	11	37 240	7 511	1 620	284	2.0	26.0
541860	Direct mail advertising	11	37 240	7 511	1 620	284	2.0	26.0
54189	Other services related to advertising	39	D	D	D	c	D	D
541890	Other services related to advertising	39	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	19	D	D	D	c	D	D
5418903	Sign painting & lettering shop	15	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SALT LAKE COUNTY, UT—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	94	39 998	13 074	2 919	627	20.2	5.1
54192	Photographic services	70	19 971	5 447	1 295	355	32.7	5.3
541921	Photographic studios, portrait	48	D	D	D	e	D	D
541922	Commercial photography	22	D	D	D	b	D	D
54193	Translation & interpretation services	3	D	D	D	b	D	D
541930	Translation & interpretation services	3	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	10	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	10	D	D	D	b	D	D
	SAN JUAN COUNTY, UT							
54	**Professional, scientific, & technical services**	**9**	**2 678**	**2 279**	**891**	**67**	**11.0**	**10.5**
541	Professional, scientific, & technical services	9	2 678	2 279	891	67	11.0	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	SANPETE COUNTY, UT							
54	**Professional, scientific, & technical services**	**11**	**1 933**	**432**	**95**	**24**	**74.1**	**13.8**
541	Professional, scientific, & technical services	11	1 933	432	95	24	74.1	13.8
	SEVIER COUNTY, UT							
54	**Professional, scientific, & technical services**	**25**	**4 879**	**2 547**	**487**	**91**	**46.8**	**6.9**
541	Professional, scientific, & technical services	25	4 879	2 547	487	91	46.8	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 628	646	130	32	80.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 628	646	130	32	80.6	–
	SUMMIT COUNTY, UT							
54	**Professional, scientific, & technical services**	**131**	**55 869**	**22 733**	**5 530**	**479**	**32.9**	**4.9**
541	Professional, scientific, & technical services	131	55 869	22 733	5 530	479	32.9	4.9
5411	Legal services	17	4 848	1 520	385	52	33.8	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
541219	Other accounting services	10	1 716	482	122	22	33.3	1.1
5413	Architectural, engineering, & related services	27	9 335	4 259	891	106	32.7	6.1
5414	Specialized design services	11	3 770	396	126	25	45.9	12.3
54141	Interior design services	7	3 455	307	88	16	46.4	12.4
541410	Interior design services	7	3 455	307	88	16	46.4	12.4
5415	Computer systems design & related services	17	19 789	9 786	2 682	163	17.2	–
54151	Computer systems design & related services	17	19 789	9 786	2 682	163	17.2	–
541511	Custom computer programming services	12	19 135	9 512	2 608	157	14.9	–
5416	Management, scientific, & technical consulting services	25	11 142	5 101	1 053	66	41.5	6.6
54161	Management consulting services	18	9 933	4 537	1 005	59	34.3	7.4
541611	Administrative management & general management consulting service	7	6 649	3 566	798	32	27.9	–
5418	Advertising & related services	15	3 579	910	213	30	56.0	24.5
	TOOELE COUNTY, UT							
54	**Professional, scientific, & technical services**	**22**	**25 609**	**12 797**	**2 699**	**300**	**6.5**	**3.2**
541	Professional, scientific, & technical services	22	25 609	12 797	2 699	300	6.5	3.2
5413	Architectural, engineering, & related services	6	D	D	D	c	D	D
5417	Scientific research & development services	5	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
	UINTAH COUNTY, UT							
54	**Professional, scientific, & technical services**	**43**	**11 660**	**3 911**	**805**	**171**	**58.5**	**.3**
541	Professional, scientific, & technical services	43	11 660	3 911	805	171	58.5	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 686	890	171	44	98.7	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 686	890	171	44	98.7	1.3
5413	Architectural, engineering, & related services	11	6 029	2 011	449	79	49.6	–
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	UTAH COUNTY, UT							
54	**Professional, scientific, & technical services**	**582**	**463 272**	**195 252**	**43 438**	**6 094**	**18.2**	**7.4**
541	Professional, scientific, & technical services	582	463 272	195 252	43 438	6 094	18.2	7.4
5411	Legal services	82	29 919	11 664	2 334	405	23.0	9.2
54111	Offices of lawyers	72	23 954	9 254	1 916	331	28.8	11.5
541110	Offices of lawyers	72	23 954	9 254	1 916	331	28.8	11.5
5411101	Offices of lawyers (except legal aid societies)	72	23 954	9 254	1 916	331	28.8	11.5
54119	Other legal services	10	5 965	2 410	418	74	–	–
541191	Title abstract & settlement offices	10	5 965	2 410	418	74	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	100	24 774	11 505	2 808	813	34.5	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	100	24 774	11 505	2 808	813	34.5	9.6
541211	Offices of certified public accountants	45	15 403	6 466	1 502	262	37.4	6.4
541213	Tax return preparation services	16	2 259	636	242	181	13.4	.2
541219	Other accounting services	35	D	D	D	c	D	D
5413	Architectural, engineering, & related services	91	55 975	25 340	5 240	782	35.7	17.6
54131	Architectural services	18	5 560	1 493	276	65	86.1	12.0
541310	Architectural services	18	5 560	1 493	276	65	86.1	12.0
54133	Engineering services	52	41 358	19 923	4 105	568	34.1	19.9
541330	Engineering services	52	41 358	19 923	4 105	568	34.1	19.9
5414	Specialized design services	34	11 144	2 209	468	109	52.6	9.3
54141	Interior design services	11	D	D	D	b	D	D
541410	Interior design services	11	D	D	D	b	D	D
54143	Graphic design services	22	7 578	1 576	341	84	57.5	10.3
541430	Graphic design services	22	7 578	1 576	341	84	57.5	10.3
5414301	Graphic design services (except commercial art & medical artists)	17	D	D	D	b	D	D
5415	Computer systems design & related services	107	184 251	73 661	17 119	1 845	6.5	7.1
54151	Computer systems design & related services	107	184 251	73 661	17 119	1 845	6.5	7.1
541511	Custom computer programming services	53	50 032	22 706	4 629	486	10.4	18.5
541512	Computer systems design services	41	126 336	46 070	11 120	1 018	5.1	.4
5415121	Computer systems integrators	16	116 158	42 257	10 280	931	2.7	.3
5415122	Computer systems consultants (except systems integrators)	25	10 178	3 813	840	87	31.8	1.7
541519	Other computer related services	11	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	88	114 038	52 902	11 445	1 000	16.7	1.2
54161	Management consulting services	63	105 589	50 187	10 844	901	14.0	1.2
541611	Administrative management & general management consulting service	35	58 871	34 142	8 418	606	12.3	1.5
541612	Human resources & executive search consulting services	10	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	9	D	D	D	c	D	D
541613	Marketing consulting services	16	28 607	10 318	1 269	162	22.5	.5
54162	Environmental consulting services	9	5 024	1 861	420	63	24.1	–
541620	Environmental consulting services	9	5 024	1 861	420	63	24.1	–
54169	Other scientific & technical consulting services	16	3 425	854	181	36	89.2	2.9
541690	Other scientific & technical consulting services	16	3 425	854	181	36	89.2	2.9
5417	Scientific research & development services	11	10 290	5 163	1 601	153	11.7	11.0
5418	Advertising & related services	24	12 222	3 628	779	133	46.2	7.5
54182	Public relations agencies	3	D	D	D	b	D	D
541820	Public relations agencies	3	D	D	D	b	D	D
54189	Other services related to advertising	7	2 884	625	103	35	52.8	8.7
541890	Other services related to advertising	7	2 884	625	103	35	52.8	8.7
5419	Other professional, scientific, & technical services	45	20 659	9 180	1 644	854	24.7	7.5
54191	Marketing research & public opinion polling	9	D	D	D	f	D	D
541910	Marketing research & public opinion polling	9	D	D	D	f	D	D
54192	Photographic services	29	D	D	D	c	D	D
541921	Photographic studios, portrait	24	D	D	D	c	D	D
54193	Translation & interpretation services	5	D	D	D	b	D	D
541930	Translation & interpretation services	5	D	D	D	b	D	D
	WASATCH COUNTY, UT							
54	**Professional, scientific, & technical services**	**31**	**6 446**	**2 439**	**483**	**95**	**71.2**	**8.4**
541	Professional, scientific, & technical services	31	6 446	2 439	483	95	71.2	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	935	349	74	29	71.8	19.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	935	349	74	29	71.8	19.3
5413	Architectural, engineering, & related services	8	3 201	1 510	289	38	92.2	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON COUNTY, UT							
54	**Professional, scientific, & technical services**	**131**	**38 828**	**15 434**	**3 467**	**605**	**47.8**	**10.7**
541	Professional, scientific, & technical services	131	38 828	15 434	3 467	605	47.8	10.7
5411	Legal services	36	10 716	4 529	1 062	176	36.1	2.8
54111	Offices of lawyers	32	8 733	3 622	834	131	44.3	3.4
541110	Offices of lawyers	32	8 733	3 622	834	131	44.3	3.4
5411101	Offices of lawyers (except legal aid societies)	32	8 733	3 622	834	131	44.3	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	7 330	3 331	836	140	46.8	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	7 330	3 331	836	140	46.8	10.5
541211	Offices of certified public accountants	15	5 540	2 740	700	96	29.6	13.8
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	13 780	6 277	1 336	205	45.7	11.6
54133	Engineering services	19	11 448	5 297	1 138	169	43.8	4.9
541330	Engineering services	19	11 448	5 297	1 138	169	43.8	4.9
5416	Management, scientific, & technical consulting services	11	4 020	610	95	20	57.6	32.7
	WAYNE COUNTY, UT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	WEBER COUNTY, UT							
54	**Professional, scientific, & technical services**	**278**	**150 338**	**61 615**	**12 034**	**2 307**	**38.4**	**11.2**
541	Professional, scientific, & technical services	278	150 338	61 615	12 034	2 307	38.4	11.2
5411	Legal services	80	20 987	7 973	1 813	298	28.0	18.4
54111	Offices of lawyers	70	15 160	5 679	1 361	217	37.9	25.4
541110	Offices of lawyers	70	15 160	5 679	1 361	217	37.9	25.4
5411101	Offices of lawyers (except legal aid societies)	70	15 160	5 679	1 361	217	37.9	25.4
54119	Other legal services	10	5 827	2 294	452	81	2.3	.1
541191	Title abstract & settlement offices	10	5 827	2 294	452	81	2.3	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	14 713	7 588	1 666	348	24.9	25.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	14 713	7 588	1 666	348	24.9	25.6
541211	Offices of certified public accountants	26	9 745	4 450	934	156	26.5	1.0
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	47	24 398	9 278	1 665	284	27.6	15.7
54133	Engineering services	31	20 128	8 166	1 417	235	21.6	18.6
541330	Engineering services	31	20 128	8 166	1 417	235	21.6	18.6
5414	Specialized design services	8	2 820	696	50	24	13.0	–
5415	Computer systems design & related services	22	48 752	24 891	4 428	801	62.9	2.5
54151	Computer systems design & related services	22	48 752	24 891	4 428	801	62.9	2.5
541511	Custom computer programming services	8	D	D	D	c	D	D
541512	Computer systems design services	8	33 908	17 026	2 908	556	85.6	2.7
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	39	10 447	3 176	731	106	40.1	5.3
54161	Management consulting services	27	8 696	2 266	485	69	43.1	6.2
541613	Marketing consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	20	13 214	3 123	621	139	41.2	8.7
54189	Other services related to advertising	7	7 240	1 497	282	47	37.0	7.8
541890	Other services related to advertising	7	7 240	1 497	282	47	37.0	7.8
5419	Other professional, scientific, & technical services	17	D	D	D	e	D	D
54192	Photographic services	14	D	D	D	c	D	D
541921	Photographic studios, portrait	13	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALPINE, UT							
54	**Professional, scientific, & technical services**	**13**	**4 742**	**1 314**	**304**	**38**	**23.5**	**15.5**
541	Professional, scientific, & technical services	13	4 742	1 314	304	38	23.5	15.5
	AMERICAN FORK, UT							
54	**Professional, scientific, & technical services**	**47**	**26 333**	**12 147**	**2 509**	**370**	**22.8**	**2.3**
541	Professional, scientific, & technical services	47	26 333	12 147	2 509	370	22.8	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 553	649	157	50	67.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 553	649	157	50	67.6	–
5413	Architectural, engineering, & related services	6	11 769	7 102	1 362	168	11.0	–
54133	Engineering services	4	D	D	D	c	D	D
541330	Engineering services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	10	4 197	1 653	362	57	10.5	9.4
	BLANDING, UT							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	BLUFFDALE, UT							
54	**Professional, scientific, & technical services**	**5**	**1 065**	**283**	**61**	**8**	**100.0**	**–**
541	Professional, scientific, & technical services	5	1 065	283	61	8	100.0	–
	BOUNTIFUL, UT							
54	**Professional, scientific, & technical services**	**115**	**31 299**	**12 139**	**2 857**	**516**	**44.0**	**11.7**
541	Professional, scientific, & technical services	115	31 299	12 139	2 857	516	44.0	11.7
5411	Legal services	13	2 874	941	235	37	30.4	13.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	4 663	1 340	350	135	86.7	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	4 663	1 340	350	135	86.7	4.2
541219	Other accounting services	13	1 499	331	95	22	87.6	9.1
5413	Architectural, engineering, & related services	31	15 970	7 546	1 735	255	34.6	8.6
54133	Engineering services	17	11 986	6 177	1 380	187	36.7	–
541330	Engineering services	17	11 986	6 177	1 380	187	36.7	–
5414	Specialized design services	5	D	D	D	a	D	D
54143	Graphic design services	4	1 510	100	25	7	30.3	5.4
541430	Graphic design services	4	1 510	100	25	7	30.3	5.4
	BRIGHAM CITY, UT							
54	**Professional, scientific, & technical services**	**22**	**6 799**	**1 947**	**484**	**116**	**66.7**	**–**
541	Professional, scientific, & technical services	22	6 799	1 947	484	116	66.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	CEDAR CITY, UT							
54	**Professional, scientific, & technical services**	**37**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	37	D	D	D	e	D	D
5411	Legal services	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 941	1 174	278	206	31.2	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 941	1 174	278	206	31.2	5.0
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	CENTERVILLE, UT							
54	**Professional, scientific, & technical services**	**28**	**8 166**	**2 563**	**588**	**84**	**36.8**	**16.5**
541	Professional, scientific, & technical services	28	8 166	2 563	588	84	36.8	16.5
5413	Architectural, engineering, & related services	7	4 644	1 543	344	43	20.8	12.0
	CLEARFIELD, UT							
54	**Professional, scientific, & technical services**	**17**	**14 811**	**7 976**	**1 694**	**208**	**9.7**	**20.9**
541	Professional, scientific, & technical services	17	14 811	7 976	1 694	208	9.7	20.9
5413	Architectural, engineering, & related services	7	5 466	2 453	403	41	18.3	35.6
5415	Computer systems design & related services	3	D	D	D	c	D	D
54151	Computer systems design & related services	3	D	D	D	c	D	D
541512	Computer systems design services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLINTON, UT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	DELTA, UT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	DRAPER, UT *							
54	**Professional, scientific, & technical services**	**36**	**42 485**	**16 026**	**3 827**	**455**	**13.1**	**33.6**
541	Professional, scientific, & technical services	36	42 485	16 026	3 827	455	13.1	33.6
5413	Architectural, engineering, & related services	9	13 746	5 082	887	125	24.7	–
54133	Engineering services	8	D	D	D	b	D	D
541330	Engineering services	8	D	D	D	b	D	D
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5414302	Commercial art	1	D	D	D	b	D	D
5415	Computer systems design & related services	11	8 277	4 508	1 376	162	3.8	29.7
54151	Computer systems design & related services	11	8 277	4 508	1 376	162	3.8	29.7
541511	Custom computer programming services	10	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	6	13 580	3 774	1 085	96	12.4	84.8
54161	Management consulting services	6	13 580	3 774	1 085	96	12.4	84.8
541613	Marketing consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	DRAPER, UT (SALT LAKE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**36**	**42 485**	**16 026**	**3 827**	**455**	**13.1**	**33.6**
541	Professional, scientific, & technical services	36	42 485	16 026	3 827	455	13.1	33.6
5413	Architectural, engineering, & related services	9	13 746	5 082	887	125	24.7	–
54133	Engineering services	8	D	D	D	b	D	D
541330	Engineering services	8	D	D	D	b	D	D
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5414302	Commercial art	1	D	D	D	b	D	D
5415	Computer systems design & related services	11	8 277	4 508	1 376	162	3.8	29.7
54151	Computer systems design & related services	11	8 277	4 508	1 376	162	3.8	29.7
541511	Custom computer programming services	10	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	6	13 580	3 774	1 085	96	12.4	84.8
54161	Management consulting services	6	13 580	3 774	1 085	96	12.4	84.8
541613	Marketing consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	ENOCH, UT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	EPHRAIM, UT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	FARMINGTON, UT							
54	**Professional, scientific, & technical services**	**19**	**6 359**	**1 378**	**290**	**45**	**63.9**	**1.4**
541	Professional, scientific, & technical services	19	6 359	1 378	290	45	63.9	1.4
	FARR WEST, UT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	FRUIT HEIGHTS, UT							
54	**Professional, scientific, & technical services**	**5**	**1 392**	**1 013**	**217**	**63**	**31.0**	**5.2**
541	Professional, scientific, & technical services	5	1 392	1 013	217	63	31.0	5.2
	GRANTSVILLE, UT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	HARRISVILLE, UT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	HEBER, UT							
54	**Professional, scientific, & technical services**	**21**	**5 688**	**2 104**	**414**	**78**	**67.7**	**9.6**
541	Professional, scientific, & technical services	21	5 688	2 104	414	78	67.7	9.6
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	HIGHLAND, UT							
54	**Professional, scientific, & technical services**	**6**	**733**	**226**	**29**	**7**	**86.6**	**6.5**
	HURRICANE, UT							
54	**Professional, scientific, & technical services**	**5**	**1 865**	**563**	**137**	**17**	**11.7**	**88.3**
541	Professional, scientific, & technical services	5	1 865	563	137	17	11.7	88.3
	HYRUM, UT							
54	**Professional, scientific, & technical services**	**4**	**356**	**54**	**14**	**6**	**100.0**	**–**
	IVINS, UT							
54	**Professional, scientific, & technical services**	**4**	**431**	**113**	**21**	**7**	**100.0**	**–**
	KANAB, UT							
54	**Professional, scientific, & technical services**	**6**	**1 030**	**177**	**34**	**18**	**80.4**	**10.8**
541	Professional, scientific, & technical services	6	1 030	177	34	18	80.4	10.8
	KAYSVILLE, UT							
54	**Professional, scientific, & technical services**	**38**	**18 973**	**5 801**	**1 206**	**163**	**20.6**	**.1**
541	Professional, scientific, & technical services	38	18 973	5 801	1 206	163	20.6	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
5413	Architectural, engineering, & related services	9	4 969	2 026	412	39	15.4	.5
5418	Advertising & related services	3	D	D	D	b	D	D
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D
	LA VERKIN, UT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	LAYTON, UT							
54	**Professional, scientific, & technical services**	**56**	**21 369**	**10 484**	**3 461**	**340**	**23.7**	**5.8**
541	Professional, scientific, & technical services	56	21 369	10 484	3 461	340	23.7	5.8
5411	Legal services	7	3 627	2 375	599	95	18.3	–
54119	Other legal services	4	2 963	2 061	519	79	–	–
541191	Title abstract & settlement offices	4	2 963	2 061	519	79	–	–
5413	Architectural, engineering, & related services	9	2 013	656	154	17	45.3	2.0
5415	Computer systems design & related services	18	10 796	6 097	2 414	163	6.7	3.3
54151	Computer systems design & related services	18	10 796	6 097	2 414	163	6.7	3.3
541512	Computer systems design services	7	7 026	3 375	1 605	84	4.0	4.7
	LEHI, UT							
54	**Professional, scientific, & technical services**	**14**	**19 466**	**7 858**	**1 231**	**182**	**5.3**	**1.0**
541	Professional, scientific, & technical services	14	19 466	7 858	1 231	182	5.3	1.0
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	c	D	D
54161	Management consulting services	2	D	D	D	b	D	D
541613	Marketing consulting services	1	D	D	D	b	D	D
	LINDON, UT							
54	**Professional, scientific, & technical services**	**16**	**5 276**	**2 106**	**470**	**85**	**46.9**	**4.1**
541	Professional, scientific, & technical services	16	5 276	2 106	470	85	46.9	4.1
5413	Architectural, engineering, & related services	5	1 640	865	190	36	54.6	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOGAN, UT							
54	**Professional, scientific, & technical services**	**101**	**42 403**	**16 910**	**3 297**	**777**	**28.4**	**11.4**
541	Professional, scientific, & technical services	101	42 403	16 910	3 297	777	28.4	11.4
5411	Legal services	20	D	D	D	c	D	D
54111	Offices of lawyers	17	4 557	2 216	319	69	44.9	4.0
541110	Offices of lawyers	17	4 557	2 216	319	69	44.9	4.0
5411101	Offices of lawyers (except legal aid societies)	17	4 557	2 216	319	69	44.9	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	c	D	D
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	13 172	4 679	987	133	14.1	22.3
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	13	7 477	2 286	424	83	50.6	–
54162	Environmental consulting services	6	D	D	D	b	D	D
541620	Environmental consulting services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	c	D	D
	MANTI, UT							
54	**Professional, scientific, & technical services**	**4**	**531**	**108**	**35**	**9**	**33.5**	**22.2**
	MAPLETON, UT							
54	**Professional, scientific, & technical services**	**9**	**1 472**	**378**	**65**	**18**	**47.8**	**7.9**
541	Professional, scientific, & technical services	9	1 472	378	65	18	47.8	7.9
	MIDVALE, UT							
54	**Professional, scientific, & technical services**	**48**	**31 476**	**9 605**	**2 084**	**256**	**33.4**	**32.7**
541	Professional, scientific, & technical services	48	31 476	9 605	2 084	256	33.4	32.7
5411	Legal services	10	3 811	1 113	246	40	47.7	26.7
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	7 933	2 761	609	61	40.2	5.0
5415	Computer systems design & related services	7	6 146	2 687	698	75	15.8	1.1
54151	Computer systems design & related services	7	6 146	2 687	698	75	15.8	1.1
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	8	3 180	937	179	33	84.3	10.4
5418	Advertising & related services	4	D	D	D	b	D	D
	MOAB, UT							
54	**Professional, scientific, & technical services**	**16**	**3 220**	**973**	**206**	**58**	**57.8**	**–**
541	Professional, scientific, & technical services	16	3 220	973	206	58	57.8	–
	MURRAY, UT							
54	**Professional, scientific, & technical services**	**198**	**255 925**	**93 111**	**20 833**	**2 165**	**10.1**	**6.9**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MURRAY, UT—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	198	255 925	93 111	20 833	2 165	10.1	6.9
5411	Legal services	41	32 858	11 668	2 522	325	8.2	7.3
54111	Offices of lawyers	33	17 576	6 700	1 397	171	15.3	13.6
541110	Offices of lawyers	33	17 576	6 700	1 397	171	15.3	13.6
5411101	Offices of lawyers (except legal aid societies)	33	17 576	6 700	1 397	171	15.3	13.6
54119	Other legal services	8	15 282	4 968	1 125	154	.1	–
541191	Title abstract & settlement offices	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	49 723	19 985	4 603	684	8.1	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	49 723	19 985	4 603	684	8.1	3.7
541211	Offices of certified public accountants	22	D	D	D	c	D	D
541214	Payroll services	5	26 495	11 855	2 924	425	2.6	4.8
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	39	40 437	16 720	3 903	395	22.1	1.2
54133	Engineering services	21	30 205	12 473	2 710	265	23.0	.3
541330	Engineering services	21	30 205	12 473	2 710	265	23.0	.3
5415	Computer systems design & related services	13	D	D	D	e	D	D
54151	Computer systems design & related services	13	D	D	D	e	D	D
541512	Computer systems design services	4	D	D	D	e	D	D
5415121	Computer systems integrators	3	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	26	25 457	10 199	2 019	191	25.7	15.9
54161	Management consulting services	20	D	D	D	c	D	D
541611	Administrative management & general management consulting service	8	13 291	6 183	1 091	68	5.2	6.0
541618	Other management consulting services	2	D	D	D	a	D	D
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D
5417	Scientific research & development services	8	13 286	5 887	1 128	73	–	42.3
5418	Advertising & related services	18	D	D	D	b	D	D
54181	Advertising agencies	5	D	D	D	b	D	D
541810	Advertising agencies	5	D	D	D	b	D	D
54189	Other services related to advertising	4	2 996	266	61	8	27.5	48.3
541890	Other services related to advertising	4	2 996	266	61	8	27.5	48.3
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	1 775	544	126	36	52.8	–
	NEPHI, UT							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	c	D	D
5413	Architectural, engineering, & related services	3	D	D	D	c	D	D
54133	Engineering services	2	D	D	D	c	D	D
541330	Engineering services	2	D	D	D	c	D	D
	NORTH LOGAN, UT							
54	**Professional, scientific, & technical services**	**12**	**2 512**	**1 232**	**423**	**51**	**13.7**	**3.3**
541	Professional, scientific, & technical services	12	2 512	1 232	423	51	13.7	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
	NORTH OGDEN, UT							
54	**Professional, scientific, & technical services**	**4**	**82**	**24**	**–**	**–**	**95.1**	**4.9**
	NORTH SALT LAKE, UT							
54	**Professional, scientific, & technical services**	**9**	**10 131**	**6 668**	**1 525**	**486**	**22.2**	**1.0**
541	Professional, scientific, & technical services	9	10 131	6 668	1 525	486	22.2	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	e	D	D
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D

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Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OGDEN, UT							
54	**Professional, scientific, & technical services**	**200**	**123 387**	**53 202**	**10 398**	**1 932**	**39.8**	**10.0**
541	Professional, scientific, & technical services	200	123 387	53 202	10 398	1 932	39.8	10.0
5411	Legal services	71	18 205	7 091	1 640	261	31.4	19.7
54111	Offices of lawyers	65	D	D	D	c	D	D
541110	Offices of lawyers	65	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	65	D	D	D	c	D	D
54119	Other legal services	6	D	D	D	b	D	D
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	12 628	6 626	1 434	308	24.7	29.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	12 628	6 626	1 434	308	24.7	29.9
541211	Offices of certified public accountants	22	7 997	3 660	739	130	29.6	1.2
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	22 028	8 612	1 575	257	21.1	16.0
54133	Engineering services	22	18 145	7 638	1 346	214	14.3	19.4
541330	Engineering services	22	18 145	7 638	1 346	214	14.3	19.4
5414	Specialized design services	5	2 548	612	37	22	3.7	–
5415	Computer systems design & related services	14	43 979	23 356	4 203	767	66.4	.9
54151	Computer systems design & related services	14	43 979	23 356	4 203	767	66.4	.9
541511	Custom computer programming services	6	D	D	D	c	D	D
541512	Computer systems design services	5	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	21	8 655	2 649	618	82	30.6	4.2
54161	Management consulting services	15	7 276	1 889	407	56	34.6	4.8
541613	Marketing consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	13	6 444	1 617	332	77	50.0	10.8
5419	Other professional, scientific, & technical services	10	D	D	D	c	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	OREM, UT							
54	**Professional, scientific, & technical services**	**188**	**112 765**	**46 257**	**9 758**	**2 031**	**24.8**	**16.4**
541	Professional, scientific, & technical services	188	112 765	46 257	9 758	2 031	24.8	16.4
5411	Legal services	17	5 428	1 864	375	72	16.6	39.5
54111	Offices of lawyers	12	3 557	973	213	47	25.3	60.2
541110	Offices of lawyers	12	3 557	973	213	47	25.3	60.2
5411101	Offices of lawyers (except legal aid societies)	12	3 557	973	213	47	25.3	60.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	10 328	4 364	1 102	258	31.5	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	10 328	4 364	1 102	258	31.5	2.5
541211	Offices of certified public accountants	16	6 991	3 216	781	130	18.6	2.6
541213	Tax return preparation services	7	D	D	D	b	D	D
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	11 659	5 403	1 201	173	26.2	56.5
54133	Engineering services	13	9 428	4 554	1 008	133	23.7	63.1
541330	Engineering services	13	9 428	4 554	1 008	133	23.7	63.1
5414	Specialized design services	10	3 873	469	118	30	49.0	20.1
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	43	52 978	23 260	5 110	673	12.5	15.1
54151	Computer systems design & related services	43	52 978	23 260	5 110	673	12.5	15.1
541511	Custom computer programming services	23	D	D	D	c	D	D
541512	Computer systems design services	17	D	D	D	c	D	D
5415121	Computer systems integrators	8	D	D	D	c	D	D
541519	Other computer related services	2	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	26	9 614	1 562	319	50	44.6	3.6
54161	Management consulting services	17	8 106	1 265	271	38	35.9	4.2
541612	Human resources & executive search consulting services	3	D	D	D	a	D	D
5416123	Human resources & personnel management consulting	3	D	D	D	a	D	D
5418	Advertising & related services	5	3 478	622	137	50	100.0	–
5419	Other professional, scientific, & technical services	21	D	D	D	f	D	D
54191	Marketing research & public opinion polling	4	9 911	6 234	1 038	605	36.7	–
541910	Marketing research & public opinion polling	4	9 911	6 234	1 038	605	36.7	–
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PARK CITY, UT *							
54	**Professional, scientific, & technical services**	**86**	**47 340**	**20 281**	**4 980**	**402**	**27.5**	**5.1**
541	Professional, scientific, & technical services	86	47 340	20 281	4 980	402	27.5	5.1
5411	Legal services	13	4 454	1 408	359	46	28.5	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	a	D	D
5413	Architectural, engineering, & related services	19	7 290	3 601	759	85	27.0	5.2
5414	Specialized design services	8	3 539	313	93	20	46.6	13.1
54141	Interior design services	6	D	D	D	a	D	D
541410	Interior design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	8	D	D	D	c	D	D
54151	Computer systems design & related services	8	D	D	D	c	D	D
541511	Custom computer programming services	7	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	12	9 087	4 513	931	50	32.9	8.0
54161	Management consulting services	9	8 068	4 035	898	46	24.5	9.1
541611	Administrative management & general management consulting service	5	D	D	D	b	D	D
5418	Advertising & related services	10	2 516	760	196	28	41.9	30.3
	PARK CITY, UT (SUMMIT COUNTY PART) *							
54	**Professional, scientific, & technical services**	**86**	**47 340**	**20 281**	**4 980**	**402**	**27.5**	**5.1**
541	Professional, scientific, & technical services	86	47 340	20 281	4 980	402	27.5	5.1
5411	Legal services	13	4 454	1 408	359	46	28.5	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	a	D	D
5413	Architectural, engineering, & related services	19	7 290	3 601	759	85	27.0	5.2
5414	Specialized design services	8	3 539	313	93	20	46.6	13.1
54141	Interior design services	6	D	D	D	a	D	D
541410	Interior design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	8	D	D	D	c	D	D
54151	Computer systems design & related services	8	D	D	D	c	D	D
541511	Custom computer programming services	7	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	12	9 087	4 513	931	50	32.9	8.0
54161	Management consulting services	9	8 068	4 035	898	46	24.5	9.1
541611	Administrative management & general management consulting service	5	D	D	D	b	D	D
5418	Advertising & related services	10	2 516	760	196	28	41.9	30.3
	PAYSON, UT							
54	**Professional, scientific, & technical services**	**10**	**2 300**	**913**	**229**	**55**	**20.8**	**7.2**
541	Professional, scientific, & technical services	10	2 300	913	229	55	20.8	7.2
	PLAIN CITY, UT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	PLEASANT GROVE, UT							
54	**Professional, scientific, & technical services**	**21**	**5 294**	**2 003**	**490**	**66**	**19.0**	**5.2**
541	Professional, scientific, & technical services	21	5 294	2 003	490	66	19.0	5.2
	PLEASANT VIEW, UT							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	PRICE, UT							
54	**Professional, scientific, & technical services**	**22**	**5 537**	**1 587**	**412**	**204**	**34.4**	**7.4**
541	Professional, scientific, & technical services	22	5 537	1 587	412	204	34.4	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	910	307	88	21	97.4	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	910	307	88	21	97.4	2.6
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
	PROVIDENCE, UT							
54	**Professional, scientific, & technical services**	**12**	**1 958**	**371**	**68**	**17**	**96.4**	**3.6**
541	Professional, scientific, & technical services	12	1 958	371	68	17	96.4	3.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PROVO, UT							
54	**Professional, scientific, & technical services**	**199**	**268 102**	**114 555**	**26 708**	**2 966**	**13.5**	**3.6**
541	Professional, scientific, & technical services	199	268 102	114 555	26 708	2 966	13.5	3.6
5411	Legal services	48	20 586	8 521	1 640	275	23.8	2.4
54111	Offices of lawyers	43	16 492	7 002	1 384	226	29.7	3.0
541110	Offices of lawyers	43	16 492	7 002	1 384	226	29.7	3.0
5411101	Offices of lawyers (except legal aid societies)	43	16 492	7 002	1 384	226	29.7	3.0
54119	Other legal services	5	4 094	1 519	256	49	–	–
541191	Title abstract & settlement offices	5	4 094	1 519	256	49	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	8 695	4 623	1 045	385	24.6	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	8 695	4 623	1 045	385	24.6	6.7
541211	Offices of certified public accountants	13	5 138	2 001	417	59	35.9	8.2
5413	Architectural, engineering, & related services	25	17 033	5 594	1 180	202	66.2	11.8
54133	Engineering services	16	13 290	4 689	997	160	57.5	15.2
541330	Engineering services	16	13 290	4 689	997	160	57.5	15.2
5414	Specialized design services	13	4 657	1 217	245	49	38.0	–
54143	Graphic design services	8	2 679	891	198	37	38.2	–
541430	Graphic design services	8	2 679	891	198	37	38.2	–
5415	Computer systems design & related services	27	118 837	46 034	11 020	1 039	1.5	3.6
54151	Computer systems design & related services	27	118 837	46 034	11 020	1 039	1.5	3.6
541511	Custom computer programming services	15	D	D	D	c	D	D
541512	Computer systems design services	9	D	D	D	f	D	D
5415121	Computer systems integrators	3	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	33	83 546	42 831	9 836	762	15.1	.5
54161	Management consulting services	26	81 365	42 322	9 718	740	12.9	.5
541611	Administrative management & general management consulting service	12	D	D	D	f	D	D
541612	Human resources & executive search consulting services	5	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	4	D	D	D	c	D	D
541613	Marketing consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	11	6 091	2 332	539	65	6.4	10.9
54182	Public relations agencies	3	D	D	D	b	D	D
541820	Public relations agencies	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	5 459	1 752	348	129	11.9	20.8
54192	Photographic services	10	D	D	D	b	D	D
	RICHFIELD, UT							
54	**Professional, scientific, & technical services**	**19**	**4 109**	**2 313**	**439**	**81**	**43.6**	**1.5**
541	Professional, scientific, & technical services	19	4 109	2 313	439	81	43.6	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	RIVERDALE, UT							
54	**Professional, scientific, & technical services**	**7**	**632**	**118**	**18**	**22**	**30.9**	**13.8**
	RIVERTON, UT							
54	**Professional, scientific, & technical services**	**13**	**2 155**	**498**	**66**	**24**	**86.9**	**1.8**
541	Professional, scientific, & technical services	13	2 155	498	66	24	86.9	1.8
	ROOSEVELT, UT							
54	**Professional, scientific, & technical services**	**11**	**2 852**	**1 027**	**253**	**93**	**83.0**	**–**
541	Professional, scientific, & technical services	11	2 852	1 027	253	93	83.0	–
	ROY, UT							
54	**Professional, scientific, & technical services**	**14**	**2 258**	**737**	**171**	**51**	**36.8**	**40.3**
541	Professional, scientific, & technical services	14	2 258	737	171	51	36.8	40.3
	ST. GEORGE, UT							
54	**Professional, scientific, & technical services**	**105**	**33 738**	**14 037**	**3 184**	**552**	**45.8**	**6.9**
541	Professional, scientific, & technical services	105	33 738	14 037	3 184	552	45.8	6.9
5411	Legal services	33	10 387	4 456	1 042	171	34.1	2.8
54111	Offices of lawyers	29	8 404	3 549	814	126	42.2	3.5
541110	Offices of lawyers	29	8 404	3 549	814	126	42.2	3.5
5411101	Offices of lawyers (except legal aid societies)	29	8 404	3 549	814	126	42.2	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	6 403	3 009	759	125	50.1	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	6 403	3 009	759	125	50.1	.9
541211	Offices of certified public accountants	14	D	D	D	b	D	D
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	11 980	5 827	1 244	188	40.8	11.5
54133	Engineering services	14	9 969	4 948	1 062	157	37.0	5.6
541330	Engineering services	14	9 969	4 948	1 062	157	37.0	5.6
5416	Management, scientific, & technical consulting services	6	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SALEM, UT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SALT LAKE CITY, UT							
54	**Professional, scientific, & technical services**	**1 123**	**1 400 261**	**558 379**	**126 525**	**12 408**	**14.4**	**10.6**
541	Professional, scientific, & technical services	1 123	1 400 261	558 379	126 525	12 408	14.4	10.6
5411	Legal services	353	362 889	190 788	41 689	3 421	14.6	3.4
54111	Offices of lawyers	344	353 654	187 097	40 992	3 288	13.2	3.5
541110	Offices of lawyers	344	353 654	187 097	40 992	3 288	13.2	3.5
5411101	Offices of lawyers (except legal aid societies)	344	353 654	187 097	40 992	3 288	13.2	3.5
54119	Other legal services	9	9 235	3 691	697	133	67.3	–
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	143	106 216	45 096	10 029	1 342	16.2	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	143	106 216	45 096	10 029	1 342	16.2	8.0
541211	Offices of certified public accountants	108	89 552	35 581	7 787	911	15.4	2.3
541219	Other accounting services	23	10 094	5 274	1 070	211	30.1	3.4
5413	Architectural, engineering, & related services	184	309 764	119 243	27 958	3 004	17.0	4.7
54131	Architectural services	65	69 556	27 393	5 450	672	22.0	2.5
541310	Architectural services	65	69 556	27 393	5 450	672	22.0	2.5
54133	Engineering services	98	230 297	86 997	21 133	2 137	15.5	4.5
541330	Engineering services	98	230 297	86 997	21 133	2 137	15.5	4.5
54137	Surveying & mapping (except geophysical) services	8	5 030	2 871	894	90	5.5	36.0
541370	Surveying & mapping (except geophysical) services	8	5 030	2 871	894	90	5.5	36.0
5414	Specialized design services	61	25 611	5 557	1 213	214	43.2	6.3
54141	Interior design services	22	D	D	D	b	D	D
541410	Interior design services	22	D	D	D	b	D	D
54143	Graphic design services	38	13 559	3 988	864	150	41.1	3.7
541430	Graphic design services	38	13 559	3 988	864	150	41.1	3.7
5414301	Graphic design services (except commercial art & medical artists)	32	D	D	D	c	D	D
5415	Computer systems design & related services	97	251 924	98 409	23 478	1 871	3.5	32.5
54151	Computer systems design & related services	97	251 924	98 409	23 478	1 871	3.5	32.5
541511	Custom computer programming services	49	124 427	53 578	11 646	983	2.3	11.6
541512	Computer systems design services	38	116 858	41 911	10 996	831	4.4	50.1
5415121	Computer systems integrators	15	100 105	32 284	8 714	648	3.2	44.2
5415122	Computer systems consultants (except systems integrators)	23	16 753	9 627	2 282	183	11.5	85.7
541519	Other computer related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	123	58 195	24 557	5 456	684	34.9	17.8
54161	Management consulting services	88	40 631	17 629	3 753	483	36.5	21.3
541611	Administrative management & general management consulting service	36	19 815	9 685	2 123	325	27.2	26.5
541612	Human resources & executive search consulting services	22	13 066	5 709	1 285	102	41.7	9.9
5416122	Executive placement services	7	5 084	2 707	707	36	13.0	–
5416123	Human resources & personnel management consulting	14	D	D	D	b	D	D
541613	Marketing consulting services	18	3 771	1 039	101	21	39.1	41.6
54162	Environmental consulting services	14	10 053	3 839	1 129	105	13.1	6.6
541620	Environmental consulting services	14	10 053	3 839	1 129	105	13.1	6.6
54169	Other scientific & technical consulting services	21	7 511	3 089	574	96	55.6	13.5
541690	Other scientific & technical consulting services	21	7 511	3 089	574	96	55.6	13.5
5417	Scientific research & development services	29	52 088	26 276	5 581	542	13.0	9.0
54171	R&D in the physical, engineering, & life sciences	27	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	27	D	D	D	f	D	D
5417102	Research & development in the life sciences	15	40 665	21 473	4 399	390	14.1	.5
5418	Advertising & related services	97	220 802	45 013	10 344	1 133	12.5	6.5
54181	Advertising agencies	50	167 019	35 039	8 038	726	13.0	6.5
541810	Advertising agencies	50	167 019	35 039	8 038	726	13.0	6.5
54182	Public relations agencies	18	5 194	1 552	334	52	48.7	12.6
541820	Public relations agencies	18	5 194	1 552	334	52	48.7	12.6
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
54186	Direct mail advertising	1	D	D	D	c	D	D
541860	Direct mail advertising	1	D	D	D	c	D	D
54189	Other services related to advertising	15	D	D	D	c	D	D
541890	Other services related to advertising	15	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop	6	3 061	911	268	70	84.9	–
5419	Other professional, scientific, & technical services	36	12 772	3 440	777	197	29.8	7.0
54192	Photographic services	23	7 282	1 808	403	80	34.9	–
541921	Photographic studios, portrait	11	3 370	1 023	231	50	13.8	–
541922	Commercial photography	12	3 912	785	172	30	53.1	–
54199	All other professional, scientific, & technical services	6	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SANDY, UT							
54	**Professional, scientific, & technical services**	**172**	**49 267**	**17 527**	**3 950**	**533**	**37.9**	**8.1**
541	Professional, scientific, & technical services	172	49 267	17 527	3 950	533	37.9	8.1
5411	Legal services	16	10 198	3 076	678	103	12.0	2.3
54111	Offices of lawyers	15	D	D	D	c	D	D
541110	Offices of lawyers	15	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	6 219	1 851	354	45	46.8	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	6 219	1 851	354	45	46.8	3.3
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	32	10 549	4 820	1 208	138	31.8	4.9
54133	Engineering services	20	8 594	4 044	1 081	113	25.1	4.5
541330	Engineering services	20	8 594	4 044	1 081	113	25.1	4.5
5415	Computer systems design & related services	31	6 408	3 069	768	62	57.8	8.3
54151	Computer systems design & related services	31	6 408	3 069	768	62	57.8	8.3
5416	Management, scientific, & technical consulting services	36	6 798	2 217	380	67	65.9	12.1
54161	Management consulting services	28	5 440	1 806	295	40	58.4	14.1
5418	Advertising & related services	13	3 251	724	155	36	28.6	46.5
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
	SANTA CLARA, UT							
54	**Professional, scientific, & technical services**	**3**	**349**	**67**	**7**	**4**	**85.1**	**14.9**
	SMITHFIELD, UT							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	SOUTH JORDAN, UT							
54	**Professional, scientific, & technical services**	**34**	**12 175**	**3 713**	**1 040**	**181**	**38.0**	**5.1**
541	Professional, scientific, & technical services	34	12 175	3 713	1 040	181	38.0	5.1
5413	Architectural, engineering, & related services	9	1 700	629	124	18	64.1	.4
5415	Computer systems design & related services	9	4 043	1 274	290	21	69.9	1.5
54151	Computer systems design & related services	9	4 043	1 274	290	21	69.9	1.5
5416	Management, scientific, & technical consulting services	4	D	D	D	c	D	D
54161	Management consulting services	4	D	D	D	c	D	D
541613	Marketing consulting services	2	D	D	D	c	D	D
	SOUTH OGDEN, UT							
54	**Professional, scientific, & technical services**	**16**	**8 371**	**2 956**	**618**	**106**	**9.7**	**1.5**
541	Professional, scientific, & technical services	16	8 371	2 956	618	106	9.7	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
	SOUTH SALT LAKE, UT							
54	**Professional, scientific, & technical services**	**69**	**92 119**	**27 264**	**6 320**	**879**	**13.8**	**4.4**
541	Professional, scientific, & technical services	69	92 119	27 264	6 320	879	13.8	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	6 075	2 708	415	82	15.4	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	6 075	2 708	415	82	15.4	1.6
5413	Architectural, engineering, & related services	23	22 747	10 118	2 409	309	29.6	6.4
54133	Engineering services	10	13 550	6 047	1 422	165	34.4	4.2
541330	Engineering services	10	13 550	6 047	1 422	165	34.4	4.2
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5415	Computer systems design & related services	8	37 887	5 171	1 205	176	1.2	4.9
54151	Computer systems design & related services	8	37 887	5 171	1 205	176	1.2	4.9
541512	Computer systems design services	5	37 070	4 809	1 125	167	–	5.0
5415121	Computer systems integrators	5	37 070	4 809	1 125	167	–	5.0
5417	Scientific research & development services	1	D	D	D	c	D	D
5418	Advertising & related services	10	9 447	3 062	723	119	16.7	3.0
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	a	D	D
54192	Photographic services	6	D	D	D	a	D	D
	SOUTH WEBER, UT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	SPANISH FORK, UT							
54	**Professional, scientific, & technical services**	**16**	**5 979**	**2 313**	**487**	**95**	**50.3**	**–**
541	Professional, scientific, & technical services	16	5 979	2 313	487	95	50.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	1 606	407	78	17	100.0	–
	SPRINGVILLE, UT							
54	**Professional, scientific, & technical services**	**25**	**4 528**	**1 437**	**286**	**77**	**61.1**	**17.4**
541	Professional, scientific, & technical services	25	4 528	1 437	286	77	61.1	17.4
	SUNSET, UT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SYRACUSE, UT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
	TAYLORSVILLE, UT *							
54	**Professional, scientific, & technical services**	**45**	**50 741**	**18 875**	**4 952**	**535**	**43.3**	**3.4**
541	Professional, scientific, & technical services	45	50 741	18 875	4 952	535	43.3	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	e	D	D
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
5415	Computer systems design & related services	10	D	D	D	c	D	D
54151	Computer systems design & related services	10	D	D	D	c	D	D
541511	Custom computer programming services	3	D	D	D	b	D	D
541512	Computer systems design services	4	D	D	D	c	D	D
5415121	Computer systems integrators	3	D	D	D	c	D	D
	TOOELE, UT							
54	**Professional, scientific, & technical services**	**11**	**12 994**	**6 212**	**1 486**	**147**	**4.2**	**3.3**
541	Professional, scientific, & technical services	11	12 994	6 212	1 486	147	4.2	3.3
5417	Scientific research & development services	3	D	D	D	c	D	D
	TREMONTON, UT							
54	**Professional, scientific, & technical services**	**4**	**204**	**40**	**5**	**3**	**62.7**	**20.1**
	VERNAL, UT							
54	**Professional, scientific, & technical services**	**32**	**9 931**	**3 464**	**722**	**146**	**52.5**	**.4**
541	Professional, scientific, & technical services	32	9 931	3 464	722	146	52.5	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 686	890	171	44	98.7	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 686	890	171	44	98.7	1.3
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
	WASHINGTON, UT							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	WASHINGTON TERRACE, UT							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	WELLSVILLE, UT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	WEST BOUNTIFUL, UT							
54	**Professional, scientific, & technical services**	**8**	**2 143**	**1 002**	**224**	**60**	**55.8**	**–**
541	Professional, scientific, & technical services	8	2 143	1 002	224	60	55.8	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST JORDAN, UT							
54	**Professional, scientific, & technical services**	**31**	**5 074**	**1 490**	**344**	**74**	**47.2**	**41.3**
541	Professional, scientific, & technical services	31	5 074	1 490	344	74	47.2	41.3
5413	Architectural, engineering, & related services	10	2 987	934	222	30	31.2	68.8
	WEST POINT, UT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WEST VALLEY CITY, UT							
54	**Professional, scientific, & technical services**	**62**	**75 567**	**26 836**	**6 325**	**756**	**18.6**	**.9**
541	Professional, scientific, & technical services	62	75 567	26 836	6 325	756	18.6	.9
5411	Legal services	10	2 843	1 147	243	49	42.5	2.4
54111	Offices of lawyers	10	2 843	1 147	243	49	42.5	2.4
541110	Offices of lawyers	10	2 843	1 147	243	49	42.5	2.4
5411101	Offices of lawyers (except legal aid societies)	10	2 843	1 147	243	49	42.5	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	e	D	D
541214	Payroll services	1	D	D	D	e	D	D
5413	Architectural, engineering, & related services	10	11 830	5 038	1 109	153	24.3	–
54138	Testing laboratories	3	8 440	3 714	818	117	–	–
541380	Testing laboratories	3	8 440	3 714	818	117	–	–
5418	Advertising & related services	8	12 886	2 982	656	99	48.3	.7
54189	Other services related to advertising	4	3 898	960	175	37	84.6	–
541890	Other services related to advertising	4	3 898	960	175	37	84.6	–
5418903	Sign painting & lettering shop	2	D	D	D	a	D	D
	WOODS CROSS, UT							
54	**Professional, scientific, & technical services**	**4**	**637**	**254**	**14**	**7**	**29.4**	**70.6**
	BALANCE OF BEAVER COUNTY, UT							
54	**Professional, scientific, & technical services**	**4**	**129**	**39**	**12**	**5**	**89.1**	**10.9**
	BALANCE OF BOX ELDER COUNTY, UT							
54	**Professional, scientific, & technical services**	**7**	**414**	**88**	**21**	**9**	**82.1**	**16.4**
	BALANCE OF CACHE COUNTY, UT							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	BALANCE OF CARBON COUNTY, UT							
54	**Professional, scientific, & technical services**	**5**	**1 245**	**476**	**83**	**13**	**9.6**	**79.6**
541	Professional, scientific, & technical services	5	1 245	476	83	13	9.6	79.6
	BALANCE OF DAGGETT COUNTY, UT							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DAVIS COUNTY, UT							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	c	D	D
5413	Architectural, engineering, & related services	5	D	D	D	c	D	D
	BALANCE OF DUCHESNE COUNTY, UT							
54	**Professional, scientific, & technical services**	**3**	**275**	**48**	**7**	**4**	**100.0**	**–**
	BALANCE OF EMERY COUNTY, UT							
54	**Professional, scientific, & technical services**	**5**	**1 937**	**888**	**195**	**37**	**68.9**	**–**
541	Professional, scientific, & technical services	5	1 937	888	195	37	68.9	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BALANCE OF GARFIELD COUNTY, UT							
54	**Professional, scientific, & technical services**	**3**	**136**	**47**	**9**	**5**	**100.0**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF GRAND COUNTY, UT							
54	**Professional, scientific, & technical services**	**6**	**1 020**	**324**	**65**	**14**	**36.2**	**39.3**
541	Professional, scientific, & technical services	6	1 020	324	65	14	36.2	39.3
	BALANCE OF IRON COUNTY, UT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF JUAB COUNTY, UT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MILLARD COUNTY, UT							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BALANCE OF MORGAN COUNTY, UT							
54	**Professional, scientific, & technical services**	**7**	**730**	**318**	**64**	**13**	**32.3**	**36.8**
	BALANCE OF SALT LAKE COUNTY, UT							
54	**Professional, scientific, & technical services**	**531**	**293 746**	**113 946**	**24 361**	**3 719**	**30.4**	**12.9**
541	Professional, scientific, & technical services	531	293 746	113 946	24 361	3 719	30.4	12.9
5411	Legal services	69	28 799	11 494	2 314	292	55.3	8.3
54111	Offices of lawyers	65	D	D	D	c	D	D
541110	Offices of lawyers	65	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	65	D	D	D	c	D	D
54119	Other legal services	4	D	D	D	b	D	D
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	110	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	110	D	D	D	g	D	D
541211	Offices of certified public accountants	59	D	D	D	c	D	D
541213	Tax return preparation services	8	4 881	1 644	608	343	9.3	84.5
541219	Other accounting services	34	D	D	D	c	D	D
5413	Architectural, engineering, & related services	106	D	D	D	f	D	D
54131	Architectural services	22	10 599	4 043	702	122	35.1	8.1
541310	Architectural services	22	10 599	4 043	702	122	35.1	8.1
54133	Engineering services	62	D	D	D	f	D	D
541330	Engineering services	62	D	D	D	f	D	D
54134	Drafting services	8	4 876	3 026	757	70	18.6	–
541340	Drafting services	8	4 876	3 026	757	70	18.6	–
54137	Surveying & mapping (except geophysical) services	9	2 885	1 193	296	54	15.7	3.1
541370	Surveying & mapping (except geophysical) services	9	2 885	1 193	296	54	15.7	3.1
5414	Specialized design services	15	D	D	D	b	D	D
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	71	D	D	D	e	D	D
54151	Computer systems design & related services	71	D	D	D	e	D	D
541511	Custom computer programming services	27	D	D	D	b	D	D
541512	Computer systems design services	40	D	D	D	e	D	D
5415121	Computer systems integrators	19	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	98	D	D	D	e	D	D
54161	Management consulting services	75	D	D	D	c	D	D
541611	Administrative management & general management consulting service	48	13 986	6 295	1 276	191	32.2	6.3
54169	Other scientific & technical consulting services	14	D	D	D	b	D	D
541690	Other scientific & technical consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	32	D	D	D	b	D	D
54181	Advertising agencies	15	D	D	D	b	D	D
541810	Advertising agencies	15	D	D	D	b	D	D
54189	Other services related to advertising	9	5 313	847	151	34	57.8	–
541890	Other services related to advertising	9	5 313	847	151	34	57.8	–
5419	Other professional, scientific, & technical services	19	D	D	D	e	D	D
54192	Photographic services	12	D	D	D	c	D	D
541921	Photographic studios, portrait	9	D	D	D	c	D	D
54193	Translation & interpretation services	1	D	D	D	b	D	D
541930	Translation & interpretation services	1	D	D	D	b	D	D
	BALANCE OF SAN JUAN COUNTY, UT							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SANPETE COUNTY, UT							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
	BALANCE OF SEVIER COUNTY, UT							
54	**Professional, scientific, & technical services**	**6**	**770**	**234**	**48**	**10**	**63.9**	**36.1**
	BALANCE OF SUMMIT COUNTY, UT							
54	**Professional, scientific, & technical services**	**45**	**8 529**	**2 452**	**550**	**77**	**63.0**	**3.8**
541	Professional, scientific, & technical services	45	8 529	2 452	550	77	63.0	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	8	2 045	658	132	21	53.0	9.3
	BALANCE OF TOOELE COUNTY, UT							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	c	D	D
5413	Architectural, engineering, & related services	4	D	D	D	c	D	D
	BALANCE OF UINTAH COUNTY, UT							
54	**Professional, scientific, & technical services**	**11**	**1 729**	**447**	**83**	**25**	**93.1**	**–**
541	Professional, scientific, & technical services	11	1 729	447	83	25	93.1	–
	BALANCE OF UTAH COUNTY, UT							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	c	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	BALANCE OF WASATCH COUNTY, UT							
54	**Professional, scientific, & technical services**	**10**	**758**	**335**	**69**	**17**	**97.6**	**–**
	BALANCE OF WASHINGTON COUNTY, UT							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	a	D	D
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
	BALANCE OF WAYNE COUNTY, UT							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WEBER COUNTY, UT							
54	**Professional, scientific, & technical services**	**24**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	24	D	D	D	c	D	D
5413	Architectural, engineering, & related services	6	D	D	D	a	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	c	D	D
54192	Photographic services	2	D	D	D	c	D	D
541921	Photographic studios, portrait	2	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

UTAH

Draper is in Salt Lake and Utah Counties.

Park City is in Summit and Wasatch Counties.

Taylorsville was incorporated in April 1996.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

UTAH

Flagstaff, AZ—UT MSA

Coconino County, AZ

Kane County, UT

Provo—Orem, UT MSA

Utah County, UT

Salt Lake City—Ogden, UT MSA

Davis County, UT

Salt Lake County, UT

Weber County, UT

U.S. Census Bureau, 1997 Economic Census

Virginia

1997

Issued November 1999

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1997 Economic Census

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VIRGINIA							
54	**Professional, scientific, & technical services**	**17 539**	**24 151 691**	**9 729 762**	**2 286 080**	**212 632**	**11.3**	**6.6**
541	Professional, scientific, & technical services	17 539	24 151 691	9 729 762	2 286 080	212 632	11.3	6.6
5411	Legal services	3 814	2 134 201	911 351	200 261	21 082	20.5	3.7
54111	Offices of lawyers	3 558	1 995 999	872 662	191 970	19 791	20.9	3.7
541110	Offices of lawyers	3 558	1 995 999	872 662	191 970	19 791	20.9	3.7
5411101	Offices of lawyers (except legal aid societies)	3 558	1 995 999	872 662	191 970	19 791	20.9	3.7
54119	Other legal services	256	138 202	38 689	8 291	1 291	14.6	4.0
541191	Title abstract & settlement offices	167	52 328	19 983	4 154	675	19.1	7.6
541199	All other legal services	89	85 874	18 706	4 137	616	11.8	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 330	1 204 804	530 796	111 075	19 896	18.8	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 330	1 204 804	530 796	111 075	19 896	18.8	7.2
541211	Offices of certified public accountants	1 156	888 950	366 994	70 822	9 116	14.9	4.0
541213	Tax return preparation services	339	60 713	22 665	8 168	5 081	29.7	4.7
541214	Payroll services	60	123 924	84 321	19 011	2 988	.9	28.1
541219	Other accounting services	775	131 217	56 816	13 074	2 711	57.3	10.4
5413	Architectural, engineering, & related services	2 899	5 607 156	2 437 419	574 839	52 792	9.9	6.6
54131	Architectural services	514	369 194	147 818	33 018	3 521	21.9	2.4
541310	Architectural services	514	369 194	147 818	33 018	3 521	21.9	2.4
54133	Engineering services	1 803	4 956 995	2 160 233	511 786	44 907	8.4	6.9
541330	Engineering services	1 803	4 956 995	2 160 233	511 786	44 907	8.4	6.9
54134	Drafting services	43	D	D	D	c	D	D
541340	Drafting services	43	D	D	D	c	D	D
54135	Building inspection services	113	19 527	8 906	1 935	253	32.9	2.0
541350	Building inspection services	113	19 527	8 906	1 935	253	32.9	2.0
54136	Geophysical surveying & mapping services	1	D	D	D	a	D	D
541360	Geophysical surveying & mapping services	1	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	290	114 200	55 476	12 927	2 017	27.4	4.2
541370	Surveying & mapping (except geophysical) services	290	114 200	55 476	12 927	2 017	27.4	4.2
54138	Testing laboratories	135	136 537	59 403	14 029	1 958	12.3	9.6
541380	Testing laboratories	135	136 537	59 403	14 029	1 958	12.3	9.6
5414	Specialized design services	602	200 109	58 180	12 704	1 994	42.3	6.2
54141	Interior design services	250	79 247	20 224	4 321	812	56.9	6.5
541410	Interior design services	250	79 247	20 224	4 321	812	56.9	6.5
54142	Industrial design services	17	10 694	4 178	930	106	7.7	1.2
541420	Industrial design services	17	10 694	4 178	930	106	7.7	1.2
54143	Graphic design services	325	108 531	33 275	7 348	1 053	34.8	6.4
541430	Graphic design services	325	108 531	33 275	7 348	1 053	34.8	6.4
5414301	Graphic design services (except commercial art & medical artists)	288	100 734	30 530	6 688	959	34.0	6.6
5414302	Commercial art	34	D	D	D	b	D	D
5414303	Medical artists	3	D	D	D	b	D	D
54149	Other specialized design services	10	1 637	503	105	23	53.5	10.2
541490	Other specialized design services	10	1 637	503	105	23	53.5	10.2
5415	Computer systems design & related services	3 082	9 746 921	3 592 464	871 713	66 065	6.1	6.9
54151	Computer systems design & related services	3 082	9 746 921	3 592 464	871 713	66 065	6.1	6.9
541511	Custom computer programming services	1 253	3 518 933	1 485 515	364 021	26 476	4.8	8.2
541512	Computer systems design services	1 405	5 549 440	1 807 336	438 210	33 825	6.6	6.1
5415121	Computer systems integrators	504	4 202 314	1 168 890	287 362	21 587	4.5	6.3
5415122	Computer systems consultants (except systems integrators)	901	1 347 126	638 446	150 848	12 238	13.1	5.3
541513	Computer facilities management services	102	399 233	163 453	38 231	3 210	3.9	8.3
541519	Other computer related services	322	279 315	136 160	31 251	2 554	14.4	3.5
5416	Management, scientific, & technical consulting services	2 847	2 501 345	1 162 809	265 033	24 800	19.3	8.9
54161	Management consulting services	2 123	1 825 292	869 460	196 389	17 914	19.3	8.0
541611	Administrative management & general management consulting service	1 030	1 243 311	624 052	145 335	12 571	11.3	7.1
541612	Human resources & executive search consulting services	414	226 046	107 995	22 192	1 970	35.5	11.2
5416121	Actuarial consulting	19	27 532	11 547	2 036	226	9.6	8.1
5416122	Executive placement services	156	86 794	44 633	9 254	757	34.0	5.3
5416123	Human resources & personnel management consulting	239	111 720	51 815	10 902	987	43.1	16.6
541613	Marketing consulting services	469	201 285	76 289	16 633	1 715	46.0	11.8
541614	Process, physical distribution, & logistics consulting services	94	98 532	36 257	7 591	889	14.5	6.0
541618	Other management consulting services	116	56 118	24 867	4 638	769	42.9	6.4
54162	Environmental consulting services	223	237 975	108 240	26 022	2 537	20.1	20.7
541620	Environmental consulting services	223	237 975	108 240	26 022	2 537	20.1	20.7
54169	Other scientific & technical consulting services	501	438 078	185 109	42 622	4 349	19.1	5.9
541690	Other scientific & technical consulting services	501	438 078	185 109	42 622	4 349	19.1	5.9
5417	Scientific research & development services	356	1 642 636	649 401	162 018	12 347	2.7	4.0
54171	R&D in the physical, engineering, & life sciences	319	1 613 867	636 917	158 911	12 025	2.4	4.0
541710	R&D in the physical, engineering, & life sciences	319	1 613 867	636 917	158 911	12 025	2.4	4.0
5417101	R&D in the physical & engineering sciences	259	1 470 693	568 996	141 233	10 991	1.8	3.8
5417102	Research & development in the life sciences	60	143 174	67 921	17 678	1 034	8.4	6.6
54172	Research & development in the social sciences & humanities	37	28 769	12 484	3 107	322	22.4	2.2
541720	R&D in the social sciences & humanities	37	28 769	12 484	3 107	322	22.4	2.2

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VIRGINIA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	987	861 875	300 110	69 110	9 288	27.3	7.3
54181	Advertising agencies	299	235 878	109 562	25 838	2 215	20.3	5.2
541810	Advertising agencies	299	235 878	109 562	25 838	2 215	20.3	5.2
54182	Public relations agencies	207	114 465	42 302	8 237	773	41.9	8.9
541820	Public relations agencies	207	114 465	42 302	8 237	773	41.9	8.9
54183	Media buying services	24	27 276	9 119	1 953	185	14.4	4.4
541830	Media buying services	24	27 276	9 119	1 953	185	14.4	4.4
54184	Media representatives	48	26 094	9 691	2 328	327	33.9	9.0
541840	Media representatives	48	26 094	9 691	2 328	327	33.9	9.0
5418401	Radio & television advertising representatives	21	15 714	6 018	1 502	190	11.3	8.0
5418402	Publishers' advertising representatives	27	10 380	3 673	826	137	68.2	10.6
54185	Display advertising	38	40 286	10 698	2 950	1 078	9.3	27.1
541850	Display advertising	38	40 286	10 698	2 950	1 078	9.3	27.1
5418501	Display advertising (except outdoor)	9	12 092	4 167	1 267	798	4.3	79.4
5418502	Outdoor advertising services	29	28 194	6 531	1 683	280	11.4	4.6
54186	Direct mail advertising	149	303 920	97 710	23 108	3 859	27.8	4.5
541860	Direct mail advertising	149	303 920	97 710	23 108	3 859	27.8	4.5
54187	Advertising material distribution services	10	2 092	427	93	32	88.6	4.7
541870	Advertising material distribution services	10	2 092	427	93	32	88.6	4.7
54189	Other services related to advertising	212	111 864	20 601	4 603	819	32.6	10.8
541890	Other services related to advertising	212	111 864	20 601	4 603	819	32.6	10.8
5418901	Welcoming services	4	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	93	78 921	10 556	2 209	367	27.0	11.3
5418903	Sign painting & lettering shop	98	18 662	5 162	1 100	291	50.8	4.0
5418909	All other advertising	17	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	622	252 644	87 232	19 327	4 368	28.6	6.8
54191	Marketing research & public opinion polling	107	109 085	46 777	10 832	2 311	28.4	5.7
541910	Marketing research & public opinion polling	107	109 085	46 777	10 832	2 311	28.4	5.7
54192	Photographic services	397	100 347	27 145	5 700	1 635	31.5	6.9
541921	Photographic studios, portrait	297	70 512	19 026	3 889	1 292	31.5	5.5
541922	Commercial photography	100	29 835	8 119	1 811	343	31.5	10.2
54193	Translation & interpretation services	36	10 445	2 649	596	85	24.9	.5
541930	Translation & interpretation services	36	10 445	2 649	596	85	24.9	.5
54199	All other professional, scientific, & technical services	82	32 767	10 661	2 199	337	21.5	12.2
541990	All other professional, scientific, & technical services	82	32 767	10 661	2 199	337	21.5	12.2

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	VIRGINIA								
54	**Professional, scientific, & technical services**	**193**	**909 009**	**874 961**	**461 273**	**99 650**	**8 497**	**2.9**	**9.3**
541	Professional, scientific, & technical services	193	909 009	874 961	461 273	99 650	8 497	2.9	9.3
5411	Legal services	74	34 320	29 525	16 956	4 007	539	11.3	11.7
54111	Offices of lawyers	74	34 320	29 525	16 956	4 007	539	11.3	11.7
541110	Offices of lawyers	74	34 320	29 525	16 956	4 007	539	11.3	11.7
5411102	Legal aid societies & similar legal services	74	34 320	29 525	16 956	4 007	539	11.3	11.7
5417	Scientific research & development services	119	874 689	845 436	444 317	95 643	7 958	2.6	9.3
54171	R&D in the physical, engineering, & life sciences	83	821 466	792 936	424 151	91 043	7 289	1.3	9.3
541710	R&D in the physical, engineering, & life sciences	83	821 466	792 936	424 151	91 043	7 289	1.3	9.3
5417101	R&D in the physical & engineering sciences	48	771 348	746 221	409 376	87 064	6 846	.6	9.1
5417102	Research & development in the life sciences	35	50 118	46 715	14 775	3 979	443	13.3	12.6
54172	Research & development in the social sciences & humanities	36	53 223	52 500	20 166	4 600	669	22.1	8.7
541720	R&D in the social sciences & humanities	36	53 223	52 500	20 166	4 600	669	22.1	8.7

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHARLOTTESVILLE, VA MSA							
54	**Professional, scientific, & technical services**	**415**	**206 614**	**84 553**	**19 883**	**2 562**	**29.9**	**4.8**
541	Professional, scientific, & technical services	415	206 614	84 553	19 883	2 562	29.9	4.8
5411	Legal services	92	50 267	18 311	5 682	439	25.8	1.2
54111	Offices of lawyers	89	D	D	D	e	D	D
541110	Offices of lawyers	89	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	89	D	D	D	e	D	D
54119	Other legal services	3	D	D	D	a	D	D
541199	All other legal services	2	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	66	25 263	9 780	2 173	535	49.9	9.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	66	25 263	9 780	2 173	535	49.9	9.3
541211	Offices of certified public accountants	35	11 961	5 479	1 160	170	33.8	16.7
541213	Tax return preparation services	4	3 342	1 446	599	263	6.3	–
541219	Other accounting services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	75	41 582	17 354	3 728	449	24.5	4.9
54131	Architectural services	35	14 214	5 755	1 173	151	41.8	1.9
541310	Architectural services	35	14 214	5 755	1 173	151	41.8	1.9
54133	Engineering services	24	22 295	8 719	1 891	195	16.1	7.8
541330	Engineering services	24	22 295	8 719	1 891	195	16.1	7.8
54137	Surveying & mapping (except geophysical) services	10	4 168	2 417	559	85	4.6	–
541370	Surveying & mapping (except geophysical) services	10	4 168	2 417	559	85	4.6	–
5414	Specialized design services	19	3 679	890	208	39	67.5	16.1
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5415	Computer systems design & related services	46	23 432	10 178	2 364	238	35.9	4.1
54151	Computer systems design & related services	46	23 432	10 178	2 364	238	35.9	4.1
541511	Custom computer programming services	19	14 520	7 344	1 803	162	8.2	1.4
541512	Computer systems design services	22	6 725	2 049	380	55	79.1	10.2
5416	Management, scientific, & technical consulting services	65	39 676	18 849	3 668	422	19.8	4.1
54161	Management consulting services	43	7 798	3 000	727	99	60.3	13.5
54162	Environmental consulting services	8	4 415	2 063	505	55	44.3	12.5
541620	Environmental consulting services	8	4 415	2 063	505	55	44.3	12.5
54169	Other scientific & technical consulting services	14	27 463	13 786	2 436	268	4.4	.1
541690	Other scientific & technical consulting services	14	27 463	13 786	2 436	268	4.4	.1
5417	Scientific research & development services	10	10 485	5 184	1 253	129	42.8	1.2
5418	Advertising & related services	17	6 977	2 516	528	95	15.3	.5
54189	Other services related to advertising	4	1 596	327	74	13	2.9	–
541890	Other services related to advertising	4	1 596	327	74	13	2.9	–
5419	Other professional, scientific, & technical services	25	5 253	1 491	279	216	31.0	28.6
54192	Photographic services	15	2 339	453	108	46	34.5	5.2
541921	Photographic studios, portrait	12	1 564	286	65	32	40.4	7.8
	DANVILLE, VA MSA							
54	**Professional, scientific, & technical services**	**102**	**31 365**	**12 737**	**2 942**	**759**	**22.6**	**18.1**
541	Professional, scientific, & technical services	102	31 365	12 737	2 942	759	22.6	18.1
5411	Legal services	34	11 056	4 924	934	153	23.1	11.5
54111	Offices of lawyers	31	10 882	4 858	919	149	22.0	11.5
541110	Offices of lawyers	31	10 882	4 858	919	149	22.0	11.5
5411101	Offices of lawyers (except legal aid societies)	31	10 882	4 858	919	149	22.0	11.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	11 870	5 026	1 314	457	22.6	27.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	11 870	5 026	1 314	457	22.6	27.7
541211	Offices of certified public accountants	13	6 468	2 242	514	99	29.6	.6
541213	Tax return preparation services	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JOHNSON CITY–KINGSPORT–BRISTOL, TN–VA MSA							
54	**Professional, scientific, & technical services**	**663**	**305 595**	**117 319**	**28 277**	**3 861**	**29.9**	**20.5**
541	Professional, scientific, & technical services	663	305 595	117 319	28 277	3 861	29.9	20.5
5411	Legal services	230	71 104	25 551	5 244	866	38.1	8.6
54111	Offices of lawyers	220	69 166	24 738	5 085	834	38.5	7.8
541110	Offices of lawyers	220	69 166	24 738	5 085	834	38.5	7.8
5411101	Offices of lawyers (except legal aid societies)	220	69 166	24 738	5 085	834	38.5	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	129	31 348	13 210	3 118	871	39.9	13.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	129	31 348	13 210	3 118	871	39.9	13.1
541211	Offices of certified public accountants	70	21 759	8 932	1 929	406	39.4	10.7
541213	Tax return preparation services	21	D	D	D	e	D	D
541219	Other accounting services	37	5 715	2 970	656	129	49.0	26.2
5413	Architectural, engineering, & related services	116	88 010	24 821	5 854	814	25.7	51.1
54131	Architectural services	20	7 567	2 729	683	104	44.6	9.3
541310	Architectural services	20	7 567	2 729	683	104	44.6	9.3
54133	Engineering services	52	72 312	18 878	4 429	527	19.2	60.5
541330	Engineering services	52	72 312	18 878	4 429	527	19.2	60.5
54137	Surveying & mapping (except geophysical) services	35	5 967	2 206	509	137	70.9	8.8
541370	Surveying & mapping (except geophysical) services	35	5 967	2 206	509	137	70.9	8.8
5414	Specialized design services	19	7 049	1 883	405	95	47.8	4.8
54141	Interior design services	9	4 712	669	147	38	59.6	–
541410	Interior design services	9	4 712	669	147	38	59.6	–
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	34	16 000	6 093	1 255	198	29.2	2.4
54151	Computer systems design & related services	34	16 000	6 093	1 255	198	29.2	2.4
541512	Computer systems design services	19	9 946	2 581	566	111	27.6	3.9
5415122	Computer systems consultants (except systems integrators)	10	5 859	1 637	345	64	20.8	6.3
5416	Management, scientific, & technical consulting services	54	45 864	30 679	9 329	483	14.9	8.7
54161	Management consulting services	39	39 697	28 462	8 870	440	12.1	10.1
541611	Administrative management & general management consulting service	16	D	D	D	e	D	D
541612	Human resources & executive search consulting services	11	3 820	1 929	374	46	64.3	1.6
54162	Environmental consulting services	5	3 987	1 148	324	29	21.5	–
541620	Environmental consulting services	5	3 987	1 148	324	29	21.5	–
5417	Scientific research & development services	6	8 603	4 053	602	76	26.2	18.4
5418	Advertising & related services	35	28 739	8 080	1 830	241	35.0	3.2
54189	Other services related to advertising	12	7 955	1 323	250	52	50.2	10.4
541890	Other services related to advertising	12	7 955	1 323	250	52	50.2	10.4
5418902	Advertising specialties goods distributor	6	7 256	1 147	215	43	51.5	9.5
5419	Other professional, scientific, & technical services	40	8 878	2 949	640	217	23.8	1.6
54192	Photographic services	37	8 227	2 687	576	210	23.2	1.7
541921	Photographic studios, portrait	34	7 441	2 632	564	205	15.1	1.9
	LYNCHBURG, VA MSA							
54	**Professional, scientific, & technical services**	**351**	**325 943**	**130 005**	**30 638**	**3 422**	**18.4**	**3.4**
541	Professional, scientific, & technical services	351	325 943	130 005	30 638	3 422	18.4	3.4
5411	Legal services	91	26 691	11 297	2 235	364	40.7	5.0
54111	Offices of lawyers	89	D	D	D	e	D	D
541110	Offices of lawyers	89	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	89	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	60	13 980	5 532	1 445	336	41.3	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	60	13 980	5 532	1 445	336	41.3	6.3
541211	Offices of certified public accountants	29	10 265	4 072	1 011	139	31.0	7.0
541213	Tax return preparation services	9	1 349	523	203	138	24.8	3.2
541219	Other accounting services	22	2 366	937	231	59	95.3	4.7
5413	Architectural, engineering, & related services	56	202 467	87 535	21 564	1 900	5.6	.5
54133	Engineering services	32	192 869	82 576	20 608	1 724	5.0	.5
541330	Engineering services	32	192 869	82 576	20 608	1 724	5.0	.5
54137	Surveying & mapping (except geophysical) services	10	3 038	1 444	306	64	12.5	7.5
541370	Surveying & mapping (except geophysical) services	10	3 038	1 444	306	64	12.5	7.5
5414	Specialized design services	18	4 057	1 049	188	43	81.8	–
54143	Graphic design services	9	1 840	586	138	28	100.0	–
541430	Graphic design services	9	1 840	586	138	28	100.0	–
5415	Computer systems design & related services	26	13 668	4 990	1 084	132	27.1	.8
54151	Computer systems design & related services	26	13 668	4 990	1 084	132	27.1	.8
541512	Computer systems design services	10	6 726	2 609	633	71	24.4	.7
5416	Management, scientific, & technical consulting services	48	28 289	10 610	2 095	185	21.9	5.9
54161	Management consulting services	31	9 689	4 772	748	79	43.6	6.8
541611	Administrative management & general management consulting service	13	5 795	3 218	568	50	34.5	.1
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
54169	Other scientific & technical consulting services	14	D	D	D	a	D	D
541690	Other scientific & technical consulting services	14	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LYNCHBURG, VA MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	31	33 603	8 133	1 823	411	50.0	17.1
54186	Direct mail advertising	9	18 639	5 761	1 385	312	57.0	–
541860	Direct mail advertising	9	18 639	5 761	1 385	312	57.0	–
54189	Other services related to advertising	7	8 621	907	173	38	11.2	66.3
541890	Other services related to advertising	7	8 621	907	173	38	11.2	66.3
5418902	Advertising specialties goods distributor	3	7 651	695	129	24	D	74.7
5419	Other professional, scientific, & technical services	19	D	D	D	b	D	D
54192	Photographic services	17	2 635	691	166	48	66.7	7.4
541921	Photographic studios, portrait	13	1 678	348	82	36	50.7	11.6
	NORFOLK–VIRGINIA BEACH–NEWPORT NEWS, VA–NC MSA							
54	**Professional, scientific, & technical services**	**2 583**	**2 097 131**	**887 983**	**209 311**	**27 170**	**15.6**	**7.8**
541	Professional, scientific, & technical services	2 583	2 097 131	887 983	209 311	27 170	15.6	7.8
5411	Legal services	708	396 027	169 809	36 068	4 480	19.5	4.3
54111	Offices of lawyers	666	369 674	167 751	35 646	4 365	20.1	4.3
541110	Offices of lawyers	666	369 674	167 751	35 646	4 365	20.1	4.3
5411101	Offices of lawyers (except legal aid societies)	666	369 674	167 751	35 646	4 365	20.1	4.3
54119	Other legal services	42	26 353	2 058	422	115	10.5	4.0
541191	Title abstract & settlement offices	29	D	D	D	b	D	D
541199	All other legal services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	456	160 392	69 709	16 986	4 050	27.2	18.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	456	160 392	69 709	16 986	4 050	27.2	18.3
541211	Offices of certified public accountants	216	95 326	38 893	9 104	1 247	23.6	11.1
541213	Tax return preparation services	81	13 769	5 286	2 060	1 491	20.5	5.5
541214	Payroll services	21	25 087	16 360	3 682	708	1.5	61.9
541219	Other accounting services	138	26 210	9 170	2 140	604	68.2	9.4
5413	Architectural, engineering, & related services	481	652 364	292 111	69 875	7 962	13.4	8.3
54131	Architectural services	68	54 076	21 582	4 887	608	23.4	4.6
541310	Architectural services	68	54 076	21 582	4 887	608	23.4	4.6
54133	Engineering services	287	545 190	243 964	58 726	6 377	11.2	9.2
541330	Engineering services	287	545 190	243 964	58 726	6 377	11.2	9.2
54134	Drafting services	13	2 546	1 326	299	35	14.3	–
541340	Drafting services	13	2 546	1 326	299	35	14.3	–
54135	Building inspection services	26	5 023	1 748	596	64	29.5	4.0
541350	Building inspection services	26	5 023	1 748	596	64	29.5	4.0
54137	Surveying & mapping (except geophysical) services	48	14 723	7 953	1 810	350	40.9	4.6
541370	Surveying & mapping (except geophysical) services	48	14 723	7 953	1 810	350	40.9	4.6
54138	Testing laboratories	39	30 806	15 538	3 557	528	19.5	3.0
541380	Testing laboratories	39	30 806	15 538	3 557	528	19.5	3.0
5414	Specialized design services	73	20 694	4 039	935	211	66.4	5.8
54141	Interior design services	43	15 319	2 773	616	149	65.1	7.1
541410	Interior design services	43	15 319	2 773	616	149	65.1	7.1
54143	Graphic design services	28	D	D	D	b	D	D
541430	Graphic design services	28	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	23	D	D	D	b	D	D
5415	Computer systems design & related services	262	487 706	203 525	51 105	4 536	4.9	4.2
54151	Computer systems design & related services	262	487 706	203 525	51 105	4 536	4.9	4.2
541511	Custom computer programming services	112	273 581	109 183	28 605	2 207	3.1	2.7
541512	Computer systems design services	115	197 437	88 601	21 350	2 198	5.8	2.9
5415121	Computer systems integrators	51	120 821	53 679	12 888	1 197	6.5	1.3
5415122	Computer systems consultants (except systems integrators)	64	76 616	34 922	8 462	1 001	4.6	5.4
541519	Other computer related services	27	7 109	2 335	575	79	44.7	34.5
5416	Management, scientific, & technical consulting services	289	143 800	62 765	12 960	2 203	31.1	12.1
54161	Management consulting services	209	90 658	37 685	7 999	1 072	26.3	10.8
541611	Administrative management & general management consulting service	100	34 872	16 528	3 409	532	22.0	17.6
541612	Human resources & executive search consulting services	49	28 201	11 772	2 621	200	35.7	6.2
5416122	Executive placement services	26	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	22	D	D	D	b	D	D
541613	Marketing consulting services	42	9 479	3 809	801	162	44.9	19.6
541614	Process, physical distribution, & logistics consulting services	10	15 799	4 364	940	139	3.8	.2
54162	Environmental consulting services	32	14 971	5 434	1 278	177	54.3	37.0
541620	Environmental consulting services	32	14 971	5 434	1 278	177	54.3	37.0
54169	Other scientific & technical consulting services	48	38 171	19 646	3 683	954	33.4	5.1
541690	Other scientific & technical consulting services	48	38 171	19 646	3 683	954	33.4	5.1
5417	Scientific research & development services	45	109 644	41 296	10 944	1 009	2.5	1.0
54171	R&D in the physical, engineering, & life sciences	42	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	42	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	37	108 424	40 660	10 792	982	1.5	1.0

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORFOLK–VIRGINIA BEACH–NEWPORT NEWS, VA–NC MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	151	86 916	30 677	7 382	1 817	31.4	22.0
54181	Advertising agencies	62	35 122	15 380	3 117	370	42.8	13.5
541810	Advertising agencies	62	35 122	15 380	3 117	370	42.8	13.5
54184	Media representatives	12	10 589	4 257	982	140	36.0	9.2
541840	Media representatives	12	10 589	4 257	982	140	36.0	9.2
54185	Display advertising	7	16 839	4 244	1 046	818	2.1	57.0
541850	Display advertising	7	16 839	4 244	1 046	818	2.1	57.0
54189	Other services related to advertising	41	10 894	2 891	672	151	26.7	13.8
541890	Other services related to advertising	41	10 894	2 891	672	151	26.7	13.8
5418903	Sign painting & lettering shop	20	3 369	1 105	246	65	39.5	8.4
5419	Other professional, scientific, & technical services	118	39 588	14 052	3 056	902	17.9	9.4
54191	Marketing research & public opinion polling	13	14 941	8 004	1 792	481	8.0	10.1
541910	Marketing research & public opinion polling	13	14 941	8 004	1 792	481	8.0	10.1
54192	Photographic services	87	22 079	5 376	1 143	371	22.2	8.9
541921	Photographic studios, portrait	68	18 115	4 507	989	325	19.1	4.2
541922	Commercial photography	19	3 964	869	154	46	36.2	30.3
	RICHMOND–PETERSBURG, VA MSA							
54	**Professional, scientific, & technical services**	**2 381**	**1 803 532**	**780 492**	**184 362**	**19 222**	**17.3**	**7.3**
541	Professional, scientific, & technical services	2 381	1 803 532	780 492	184 362	19 222	17.3	7.3
5411	Legal services	571	498 002	217 953	54 365	4 541	12.0	2.7
54111	Offices of lawyers	531	479 454	212 756	53 397	4 335	11.9	2.6
541110	Offices of lawyers	531	479 454	212 756	53 397	4 335	11.9	2.6
5411101	Offices of lawyers (except legal aid societies)	531	479 454	212 756	53 397	4 335	11.9	2.6
54119	Other legal services	40	18 548	5 197	968	206	13.0	6.4
541191	Title abstract & settlement offices	28	16 515	4 354	801	164	9.8	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	367	192 613	81 889	18 963	3 036	15.4	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	367	192 613	81 889	18 963	3 036	15.4	3.8
541211	Offices of certified public accountants	184	135 371	52 255	12 102	1 352	14.4	3.7
541213	Tax return preparation services	41	8 159	3 274	1 132	782	14.3	2.6
541214	Payroll services	11	26 388	15 572	3 308	427	.4	–
541219	Other accounting services	131	22 695	10 788	2 421	475	39.0	9.2
5413	Architectural, engineering, & related services	381	358 557	164 053	36 025	4 187	16.9	6.6
54131	Architectural services	104	76 182	28 807	6 351	723	19.3	1.8
541310	Architectural services	104	76 182	28 807	6 351	723	19.3	1.8
54133	Engineering services	191	243 754	116 765	25 417	2 796	16.5	7.0
541330	Engineering services	191	243 754	116 765	25 417	2 796	16.5	7.0
54135	Building inspection services	17	1 822	803	167	31	40.8	2.7
541350	Building inspection services	17	1 822	803	167	31	40.8	2.7
54137	Surveying & mapping (except geophysical) services	38	18 847	10 418	2 250	360	19.1	2.5
541370	Surveying & mapping (except geophysical) services	38	18 847	10 418	2 250	360	19.1	2.5
54138	Testing laboratories	25	17 432	6 998	1 769	267	6.1	27.8
541380	Testing laboratories	25	17 432	6 998	1 769	267	6.1	27.8
5414	Specialized design services	113	34 512	11 157	2 462	431	38.6	7.4
54141	Interior design services	41	12 067	3 949	828	158	51.6	4.1
541410	Interior design services	41	12 067	3 949	828	158	51.6	4.1
54143	Graphic design services	66	21 518	6 877	1 577	253	33.0	8.8
541430	Graphic design services	66	21 518	6 877	1 577	253	33.0	8.8
5414301	Graphic design services (except commercial art & medical artists)	57	D	D	D	c	D	D
5414303	Medical artists	2	D	D	D	a	D	D
5415	Computer systems design & related services	290	279 122	132 947	32 762	2 630	16.8	16.2
54151	Computer systems design & related services	290	279 122	132 947	32 762	2 630	16.8	16.2
541511	Custom computer programming services	115	115 521	68 717	17 565	1 344	9.3	18.3
541512	Computer systems design services	131	113 983	46 403	11 458	945	29.3	15.4
5415121	Computer systems integrators	34	57 859	23 975	5 644	496	39.3	16.8
5415122	Computer systems consultants (except systems integrators)	97	56 124	22 428	5 814	449	19.1	13.9
541519	Other computer related services	34	6 708	2 975	643	69	38.9	11.5
5416	Management, scientific, & technical consulting services	333	135 418	55 239	11 728	1 280	32.0	20.5
54161	Management consulting services	251	106 661	43 952	9 603	981	27.4	19.4
541611	Administrative management & general management consulting service	105	30 340	14 223	3 141	347	37.8	15.4
541612	Human resources & executive search consulting services	76	39 223	19 210	4 384	391	27.2	32.3
5416122	Executive placement services	29	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	43	27 963	13 492	3 242	279	18.1	44.5
541613	Marketing consulting services	43	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	13	20 805	5 361	1 072	122	5.9	–
541618	Other management consulting services	14	D	D	D	b	D	D
54162	Environmental consulting services	31	10 965	4 225	958	128	48.3	38.2
541620	Environmental consulting services	31	10 965	4 225	958	128	48.3	38.2
54169	Other scientific & technical consulting services	51	17 792	7 062	1 167	171	49.5	16.4
541690	Other scientific & technical consulting services	51	17 792	7 062	1 167	171	49.5	16.4
5417	Scientific research & development services	18	34 678	16 543	3 755	313	14.8	4.9
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	e	D	D
5417102	Research & development in the life sciences	10	26 297	11 694	2 728	195	9.7	–

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RICHMOND–PETERSBURG, VA MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	205	226 189	84 525	21 247	1 962	19.3	2.8
54181	Advertising agencies	74	95 690	46 416	12 398	872	7.8	2.8
541810	Advertising agencies	74	95 690	46 416	12 398	872	7.8	2.8
54182	Public relations agencies	36	8 918	3 410	773	108	47.5	9.8
541820	Public relations agencies	36	8 918	3 410	773	108	47.5	9.8
54183	Media buying services	6	11 693	5 038	1 006	89	25.4	–
541830	Media buying services	6	11 693	5 038	1 006	89	25.4	–
54185	Display advertising	10	11 683	3 031	1 026	86	5.9	2.5
541850	Display advertising	10	11 683	3 031	1 026	86	5.9	2.5
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	28	68 084	22 102	5 111	638	30.7	.9
541860	Direct mail advertising	28	68 084	22 102	5 111	638	30.7	.9
54189	Other services related to advertising	46	29 513	4 434	920	167	24.6	5.7
541890	Other services related to advertising	46	29 513	4 434	920	167	24.6	5.7
5418902	Advertising specialties goods distributor	29	25 931	3 576	703	123	19.2	5.5
5418903	Sign painting & lettering shop	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	103	44 441	16 186	3 055	842	23.8	7.9
54191	Marketing research & public opinion polling	17	23 736	10 403	1 853	549	20.5	5.8
541910	Marketing research & public opinion polling	17	23 736	10 403	1 853	549	20.5	5.8
54192	Photographic services	66	17 121	4 340	788	247	29.7	9.5
541921	Photographic studios, portrait	47	12 268	3 163	554	193	27.0	3.9
541922	Commercial photography	19	4 853	1 177	234	54	36.7	23.4
54199	All other professional, scientific, & technical services	13	3 103	1 339	392	41	11.8	14.3
541990	All other professional, scientific, & technical services	13	3 103	1 339	392	41	11.8	14.3
	ROANOKE, VA MSA							
54	**Professional, scientific, & technical services**	**541**	**280 465**	**114 963**	**25 061**	**3 519**	**29.2**	**6.2**
541	Professional, scientific, & technical services	541	280 465	114 963	25 061	3 519	29.2	6.2
5411	Legal services	155	83 801	34 020	7 372	879	20.3	1.1
54111	Offices of lawyers	147	82 464	33 387	7 242	850	19.9	1.1
541110	Offices of lawyers	147	82 464	33 387	7 242	850	19.9	1.1
5411101	Offices of lawyers (except legal aid societies)	147	82 464	33 387	7 242	850	19.9	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	94	35 300	16 809	3 587	719	37.1	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	94	35 300	16 809	3 587	719	37.1	11.3
541211	Offices of certified public accountants	44	21 034	9 404	1 928	278	42.5	3.1
541213	Tax return preparation services	11	2 201	972	361	221	20.8	1.1
541219	Other accounting services	37	D	D	D	c	D	D
5413	Architectural, engineering, & related services	96	69 636	33 607	7 491	876	29.2	4.3
54131	Architectural services	24	16 775	6 316	1 401	187	39.3	–
541310	Architectural services	24	16 775	6 316	1 401	187	39.3	–
54133	Engineering services	48	46 480	24 460	5 447	558	26.1	.1
541330	Engineering services	48	46 480	24 460	5 447	558	26.1	.1
5414	Specialized design services	22	5 969	1 616	376	68	50.4	14.4
54141	Interior design services	12	3 438	914	172	41	56.5	–
541410	Interior design services	12	3 438	914	172	41	56.5	–
54143	Graphic design services	10	2 531	702	204	27	42.2	34.1
541430	Graphic design services	10	2 531	702	204	27	42.2	34.1
5415	Computer systems design & related services	47	28 005	11 015	2 166	296	28.5	8.0
54151	Computer systems design & related services	47	28 005	11 015	2 166	296	28.5	8.0
541512	Computer systems design services	31	19 248	6 735	1 302	170	33.0	11.7
5415121	Computer systems integrators	17	16 155	5 670	1 114	136	27.3	13.9
5416	Management, scientific, & technical consulting services	58	18 584	7 274	1 563	239	42.3	27.5
54161	Management consulting services	43	13 520	5 931	1 229	187	39.2	22.5
541611	Administrative management & general management consulting service	15	7 701	3 888	816	121	12.9	34.6
54162	Environmental consulting services	9	3 923	1 029	258	37	36.0	52.5
541620	Environmental consulting services	9	3 923	1 029	258	37	36.0	52.5
5418	Advertising & related services	43	32 703	8 253	1 941	288	30.4	.3
54186	Direct mail advertising	3	D	D	D	b	D	D
541860	Direct mail advertising	3	D	D	D	b	D	D
54189	Other services related to advertising	12	D	D	D	b	D	D
541890	Other services related to advertising	12	D	D	D	b	D	D
5418903	Sign painting & lettering shop	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	24	D	D	D	c	D	D
54192	Photographic services	17	3 064	935	242	73	32.9	17.6
541921	Photographic studios, portrait	14	2 649	805	214	67	22.3	20.4

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA							
54	**Professional, scientific, & technical services**	**26 290**	**44 475 026**	**17 623 807**	**4 043 757**	**346 773**	**10.5**	**6.6**
541	Professional, scientific, & technical services	26 290	44 475 026	17 623 807	4 043 757	346 773	10.5	6.6
5411	Legal services	6 230	8 591 644	3 223 154	686 563	53 219	9.8	4.3
54111	Offices of lawyers	5 748	D	D	D	l	D	D
541110	Offices of lawyers	5 748	D	D	D	l	D	D
5411101	Offices of lawyers (except legal aid societies)	5 748	D	D	D	l	D	D
54119	Other legal services	482	D	D	D	h	D	D
541191	Title abstract & settlement offices	392	D	D	D	g	D	D
541199	All other legal services	90	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 925	2 336 834	1 048 503	222 032	30 276	12.7	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 925	2 336 834	1 048 503	222 032	30 276	12.7	7.9
541211	Offices of certified public accountants	1 691	1 798 670	790 936	160 790	16 686	11.3	6.2
541213	Tax return preparation services	302	58 033	22 254	7 958	4 464	28.5	6.8
541214	Payroll services	112	306 587	152 423	34 946	5 824	1.4	14.7
541219	Other accounting services	820	173 544	82 890	18 338	3 302	42.0	13.6
5413	Architectural, engineering, & related services	3 691	8 472 618	3 484 551	822 059	72 020	9.6	4.5
54131	Architectural services	711	714 042	279 545	62 339	5 906	17.1	2.4
541310	Architectural services	711	714 042	279 545	62 339	5 906	17.1	2.4
54133	Engineering services	2 480	7 394 189	3 047 146	720 798	61 367	8.6	4.7
541330	Engineering services	2 480	7 394 189	3 047 146	720 798	61 367	8.6	4.7
54134	Drafting services	43	D	D	D	c	D	D
541340	Drafting services	43	D	D	D	c	D	D
54135	Building inspection services	132	31 865	13 341	2 652	404	40.0	2.4
541350	Building inspection services	132	31 865	13 341	2 652	404	40.0	2.4
54137	Surveying & mapping (except geophysical) services	185	103 540	47 010	11 203	1 411	23.0	2.8
541370	Surveying & mapping (except geophysical) services	185	103 540	47 010	11 203	1 411	23.0	2.8
54138	Testing laboratories	137	D	D	D	h	D	D
541380	Testing laboratories	137	D	D	D	h	D	D
5414	Specialized design services	1 049	D	D	D	h	D	D
54141	Interior design services	368	D	D	D	g	D	D
541410	Interior design services	368	D	D	D	g	D	D
54142	Industrial design services	28	D	D	D	c	D	D
541420	Industrial design services	28	D	D	D	c	D	D
54143	Graphic design services	635	D	D	D	g	D	D
541430	Graphic design services	635	D	D	D	g	D	D
5414301	Graphic design services (except commercial art & medical artists)	574	D	D	D	g	D	D
5414302	Commercial art	60	D	D	D	c	D	D
54149	Other specialized design services	18	D	D	D	c	D	D
541490	Other specialized design services	18	D	D	D	c	D	D
5415	Computer systems design & related services	4 833	14 047 462	5 373 509	1 277 089	97 727	6.5	8.9
54151	Computer systems design & related services	4 833	14 047 462	5 373 509	1 277 089	97 727	6.5	8.9
541511	Custom computer programming services	1 948	4 661 155	2 072 900	491 048	36 509	5.3	13.1
541512	Computer systems design services	2 205	8 169 477	2 750 894	657 350	49 724	6.9	5.9
5415121	Computer systems integrators	805	D	D	D	k	D	D
5415122	Computer systems consultants (except systems integrators)	1 400	D	D	D	j	D	D
541513	Computer facilities management services	177	D	D	D	i	D	D
541519	Other computer related services	503	D	D	D	h	D	D
5416	Management, scientific, & technical consulting services	4 580	D	D	D	k	D	D
54161	Management consulting services	3 330	D	D	D	k	D	D
541611	Administrative management & general management consulting service	1 691	D	D	D	j	D	D
541612	Human resources & executive search consulting services	631	D	D	D	h	D	D
5416121	Actuarial consulting	34	D	D	D	f	D	D
5416122	Executive placement services	261	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	336	248 615	109 332	28 718	1 854	28.8	21.6
541613	Marketing consulting services	706	D	D	D	h	D	D
541614	Process, physical distribution, & logistics consulting services	120	D	D	D	g	D	D
541618	Other management consulting services	182	D	D	D	g	D	D
54162	Environmental consulting services	315	390 654	177 950	42 126	3 849	17.2	17.4
541620	Environmental consulting services	315	390 654	177 950	42 126	3 849	17.2	17.4
54169	Other scientific & technical consulting services	935	D	D	D	i	D	D
541690	Other scientific & technical consulting services	935	D	D	D	i	D	D
5417	Scientific research & development services	645	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	524	D	D	D	j	D	D
541710	R&D in the physical, engineering, & life sciences	524	D	D	D	j	D	D
5417101	R&D in the physical & engineering sciences	371	D	D	D	j	D	D
5417102	Research & development in the life sciences	153	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	121	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	121	D	D	D	h	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	1 552	1 816 155	658 121	145 791	15 679	20.9	6.4
54181	Advertising agencies	374	D	D	D	h	D	D
541810	Advertising agencies	374	D	D	D	h	D	D
54182	Public relations agencies	580	621 106	277 987	59 598	4 095	19.3	8.2
541820	Public relations agencies	580	621 106	277 987	59 598	4 095	19.3	8.2
54183	Media buying services	28	D	D	D	c	D	D
541830	Media buying services	28	D	D	D	c	D	D
54184	Media representatives	49	D	D	D	e	D	D
541840	Media representatives	49	D	D	D	e	D	D
5418401	Radio & television advertising representatives	17	11 653	4 894	1 213	107	22.2	.4
5418402	Publishers' advertising representatives	32	D	D	D	c	D	D
54185	Display advertising	44	76 687	10 133	2 647	866	7.1	11.7
541850	Display advertising	44	76 687	10 133	2 647	866	7.1	11.7
5418501	Display advertising (except outdoor)	8	D	D	D	f	D	D
5418502	Outdoor advertising services	36	D	D	D	e	D	D
54186	Direct mail advertising	200	D	D	D	i	D	D
541860	Direct mail advertising	200	D	D	D	i	D	D
54187	Advertising material distribution services	14	10 801	3 468	837	127	15.8	46.9
541870	Advertising material distribution services	14	10 801	3 468	837	127	15.8	46.9
54189	Other services related to advertising	263	223 538	38 256	8 776	1 157	28.8	4.0
541890	Other services related to advertising	263	223 538	38 256	8 776	1 157	28.8	4.0
5418901	Welcoming services	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	129	179 480	25 443	5 638	667	26.8	1.6
5418903	Sign painting & lettering shop	105	23 118	6 560	1 391	300	45.3	10.0
5418909	All other advertising	26	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	785	D	D	D	i	D	D
54191	Marketing research & public opinion polling	202	D	D	D	h	D	D
541910	Marketing research & public opinion polling	202	D	D	D	h	D	D
54192	Photographic services	447	D	D	D	g	D	D
541921	Photographic studios, portrait	320	D	D	D	g	D	D
541922	Commercial photography	127	44 619	13 864	3 207	527	23.2	4.8
54193	Translation & interpretation services	47	25 455	9 522	2 474	282	13.5	–
541930	Translation & interpretation services	47	25 455	9 522	2 474	282	13.5	–
54199	All other professional, scientific, & technical services	89	62 112	21 547	4 255	527	14.6	24.8
541990	All other professional, scientific, & technical services	89	62 112	21 547	4 255	527	14.6	24.8
	Baltimore, MD PMSA							
54	**Professional, scientific, & technical services**	**6 666**	**6 654 562**	**2 613 662**	**591 324**	**60 715**	**16.4**	**7.4**
541	Professional, scientific, & technical services	6 666	6 654 562	2 613 662	591 324	60 715	16.4	7.4
5411	Legal services	1 820	1 210 886	480 048	101 262	10 611	18.7	5.5
54111	Offices of lawyers	1 647	1 120 323	447 076	93 919	9 591	19.0	5.8
541110	Offices of lawyers	1 647	1 120 323	447 076	93 919	9 591	19.0	5.8
5411101	Offices of lawyers (except legal aid societies)	1 647	1 120 323	447 076	93 919	9 591	19.0	5.8
54119	Other legal services	173	90 563	32 972	7 343	1 020	14.0	2.8
541191	Title abstract & settlement offices	162	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 006	579 715	232 638	53 256	7 869	16.1	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 006	579 715	232 638	53 256	7 869	16.1	11.1
541211	Offices of certified public accountants	578	380 164	157 779	35 354	3 879	18.0	10.0
541213	Tax return preparation services	101	D	D	D	g	D	D
541214	Payroll services	35	D	D	D	f	D	D
541219	Other accounting services	292	D	D	D	g	D	D
5413	Architectural, engineering, & related services	998	1 940 072	769 150	182 276	16 911	11.5	3.4
54131	Architectural services	184	160 666	67 669	14 903	1 449	18.2	2.7
541310	Architectural services	184	160 666	67 669	14 903	1 449	18.2	2.7
54133	Engineering services	635	1 697 221	663 005	158 829	14 160	10.1	3.2
541330	Engineering services	635	1 697 221	663 005	158 829	14 160	10.1	3.2
54134	Drafting services	21	D	D	D	b	D	D
541340	Drafting services	21	D	D	D	b	D	D
54135	Building inspection services	41	D	D	D	b	D	D
541350	Building inspection services	41	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	63	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	63	D	D	D	e	D	D
54138	Testing laboratories	53	47 343	22 437	5 007	732	14.0	12.9
541380	Testing laboratories	53	47 343	22 437	5 007	732	14.0	12.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA—Con.							
	Baltimore, MD PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	312	148 503	35 604	7 995	1 134	47.6	5.6
54141	Interior design services	109	56 332	11 313	2 426	393	39.4	5.6
541410	Interior design services	109	56 332	11 313	2 426	393	39.4	5.6
54142	Industrial design services	11	D	D	D	b	D	D
541420	Industrial design services	11	D	D	D	b	D	D
54143	Graphic design services	184	63 277	17 995	4 108	610	35.9	7.9
541430	Graphic design services	184	63 277	17 995	4 108	610	35.9	7.9
5414301	Graphic design services (except commercial art & medical artists)	162	D	D	D	f	D	D
5414302	Commercial art	21	D	D	D	b	D	D
54149	Other specialized design services	8	D	D	D	c	D	D
541490	Other specialized design services	8	D	D	D	c	D	D
5415	Computer systems design & related services	912	1 243 626	522 649	118 485	9 809	12.3	9.4
54151	Computer systems design & related services	912	1 243 626	522 649	118 485	9 809	12.3	9.4
541511	Custom computer programming services	359	387 300	197 410	42 778	3 361	8.3	12.3
541512	Computer systems design services	435	766 674	286 678	66 608	5 507	13.6	8.4
5415121	Computer systems integrators	162	518 180	178 610	43 286	3 551	9.4	8.0
5415122	Computer systems consultants (except systems integrators)	273	248 494	108 068	23 322	1 956	22.4	9.3
541519	Other computer related services	106	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	876	570 078	248 491	52 523	5 095	28.7	17.6
54161	Management consulting services	670	422 674	190 547	40 199	3 726	31.1	14.4
541611	Administrative management & general management consulting service	307	169 831	74 365	15 276	1 425	32.9	12.6
541612	Human resources & executive search consulting services	161	94 545	44 900	10 049	866	32.9	23.9
5416122	Executive placement services	74	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	78	D	D	D	e	D	D
541613	Marketing consulting services	131	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	38	D	D	D	f	D	D
541618	Other management consulting services	33	D	D	D	c	D	D
54162	Environmental consulting services	75	105 337	42 874	9 626	1 029	14.6	26.4
541620	Environmental consulting services	75	105 337	42 874	9 626	1 029	14.6	26.4
54169	Other scientific & technical consulting services	131	42 067	15 070	2 698	340	40.9	28.4
541690	Other scientific & technical consulting services	131	42 067	15 070	2 698	340	40.9	28.4
5417	Scientific research & development services	114	291 000	113 182	27 555	2 269	16.6	6.4
54171	R&D in the physical, engineering, & life sciences	110	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	110	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	74	D	D	D	g	D	D
5417102	Research & development in the life sciences	36	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	4	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	4	D	D	D	b	D	D
5418	Advertising & related services	400	486 030	142 604	31 763	4 718	19.6	5.7
54181	Advertising agencies	149	136 531	63 115	14 101	1 499	14.2	3.4
541810	Advertising agencies	149	136 531	63 115	14 101	1 499	14.2	3.4
54182	Public relations agencies	55	16 531	5 785	1 243	195	59.4	8.4
541820	Public relations agencies	55	16 531	5 785	1 243	195	59.4	8.4
54185	Display advertising	20	58 608	5 118	1 213	682	6.9	.5
541850	Display advertising	20	58 608	5 118	1 213	682	6.9	.5
5418501	Display advertising (except outdoor)	5	D	D	D	f	D	D
5418502	Outdoor advertising services	15	D	D	D	b	D	D
54186	Direct mail advertising	45	168 736	49 627	11 032	1 714	17.0	6.8
541860	Direct mail advertising	45	168 736	49 627	11 032	1 714	17.0	6.8
54189	Other services related to advertising	101	D	D	D	e	D	D
541890	Other services related to advertising	101	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	52	D	D	D	e	D	D
5418903	Sign painting & lettering shop	39	D	D	D	c	D	D
5418909	All other advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	228	184 652	69 296	16 209	2 299	9.1	12.5
54191	Marketing research & public opinion polling	40	133 767	53 842	12 992	1 477	3.1	5.7
541910	Marketing research & public opinion polling	40	133 767	53 842	12 992	1 477	3.1	5.7
54192	Photographic services	154	D	D	D	f	D	D
541921	Photographic studios, portrait	121	D	D	D	f	D	D
541922	Commercial photography	33	D	D	D	b	D	D
54193	Translation & interpretation services	6	D	D	D	b	D	D
541930	Translation & interpretation services	6	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	28	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	28	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA—Con.							
	Hagerstown, MD PMSA							
54	**Professional, scientific, & technical services**	**163**	**63 477**	**22 729**	**5 404**	**854**	**30.6**	**4.1**
541	Professional, scientific, & technical services	163	63 477	22 729	5 404	854	30.6	4.1
5411	Legal services	56	11 939	5 281	1 124	176	42.4	13.3
54111	Offices of lawyers	51	D	D	D	c	D	D
541110	Offices of lawyers	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	11 629	4 024	1 032	221	32.5	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	11 629	4 024	1 032	221	32.5	.3
541211	Offices of certified public accountants	19	9 123	3 089	748	107	25.5	.4
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	11 175	5 945	1 520	199	50.4	2.2
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	11	5 667	2 052	492	51	10.8	2.7
54151	Computer systems design & related services	11	5 667	2 052	492	51	10.8	2.7
541512	Computer systems design services	7	5 129	1 806	446	43	2.6	3.0
5417	Scientific research & development services	2	D	D	D	b	D	D
5418	Advertising & related services	7	2 094	370	81	20	48.2	19.2
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
541922	Commercial photography	2	D	D	D	a	D	D
	Washington, DC–MD–VA–WV PMSA							
54	**Professional, scientific, & technical services**	**19 461**	**37 756 987**	**14 987 416**	**3 447 029**	**285 204**	**9.5**	**6.5**
541	Professional, scientific, & technical services	19 461	37 756 987	14 987 416	3 447 029	285 204	9.5	6.5
5411	Legal services	4 354	7 368 819	2 737 825	584 177	42 432	8.3	4.1
54111	Offices of lawyers	4 050	7 204 780	2 681 335	571 694	40 636	8.1	4.1
541110	Offices of lawyers	4 050	7 204 780	2 681 335	571 694	40 636	8.1	4.1
5411101	Offices of lawyers (except legal aid societies)	4 050	7 204 780	2 681 335	571 694	40 636	8.1	4.1
54119	Other legal services	304	164 039	56 490	12 483	1 796	15.5	4.0
541191	Title abstract & settlement offices	225	86 041	34 900	7 430	1 062	22.9	6.4
541199	All other legal services	79	77 998	21 590	5 053	734	7.4	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 880	1 745 490	811 841	167 744	22 186	11.4	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 880	1 745 490	811 841	167 744	22 186	11.4	6.9
541211	Offices of certified public accountants	1 094	1 409 383	630 068	124 688	12 700	9.4	5.2
541213	Tax return preparation services	195	40 902	15 408	5 141	2 791	32.2	8.6
541214	Payroll services	76	191 240	115 562	26 750	4 860	1.6	14.5
541219	Other accounting services	515	103 965	50 803	11 165	1 835	49.4	14.8
5413	Architectural, engineering, & related services	2 669	6 521 371	2 709 456	638 263	54 910	9.0	4.8
54131	Architectural services	523	551 458	211 210	47 289	4 434	16.8	2.3
541310	Architectural services	523	551 458	211 210	47 289	4 434	16.8	2.3
54133	Engineering services	1 830	5 690 670	2 380 465	561 103	47 096	8.0	5.1
541330	Engineering services	1 830	5 690 670	2 380 465	561 103	47 096	8.0	5.1
54134	Drafting services	22	D	D	D	c	D	D
541340	Drafting services	22	D	D	D	c	D	D
54135	Building inspection services	91	D	D	D	e	D	D
541350	Building inspection services	91	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	120	82 258	35 489	8 555	1 001	19.6	2.6
541370	Surveying & mapping (except geophysical) services	120	82 258	35 489	8 555	1 001	19.6	2.6
54138	Testing laboratories	81	163 941	65 885	17 990	1 961	7.7	4.7
541380	Testing laboratories	81	163 941	65 885	17 990	1 961	7.7	4.7
5414	Specialized design services	733	340 663	108 139	23 487	2 833	29.3	4.2
54141	Interior design services	257	130 342	38 297	7 979	982	29.6	4.4
541410	Interior design services	257	130 342	38 297	7 979	982	29.6	4.4
54142	Industrial design services	17	10 384	4 042	933	99	3.5	1.1
541420	Industrial design services	17	10 384	4 042	933	99	3.5	1.1
54143	Graphic design services	449	198 998	65 422	14 493	1 740	30.3	4.2
541430	Graphic design services	449	198 998	65 422	14 493	1 740	30.3	4.2
5414301	Graphic design services (except commercial art & medical artists)	410	185 707	60 953	12 908	1 593	29.9	4.2
5414302	Commercial art	39	13 291	4 469	1 585	147	36.2	3.8
5415	Computer systems design & related services	3 910	12 798 169	4 848 808	1 158 112	87 867	5.9	8.8
54151	Computer systems design & related services	3 910	12 798 169	4 848 808	1 158 112	87 867	5.9	8.8
541511	Custom computer programming services	1 585	4 273 317	1 875 244	448 224	33 140	5.0	13.2
541512	Computer systems design services	1 763	7 397 674	2 462 410	590 296	44 174	6.3	5.7
5415121	Computer systems integrators	638	5 715 683	1 681 840	407 499	29 175	4.2	5.6
5415122	Computer systems consultants (except systems integrators)	1 125	1 681 991	780 570	182 797	14 999	13.1	6.0
541513	Computer facilities management services	165	775 751	338 577	79 383	7 402	2.6	16.3
541519	Other computer related services	397	351 427	172 577	40 209	3 151	15.7	4.2

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA—Con.							
	Washington, DC–MD–VA–WV PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	3 695	4 815 278	2 106 678	482 766	39 100	16.3	6.9
54161	Management consulting services	2 653	3 623 656	1 576 196	361 412	29 115	16.4	5.6
541611	Administrative management & general management consulting service	1 381	2 581 310	1 141 289	265 592	21 432	11.0	4.7
541612	Human resources & executive search consulting services	466	430 352	198 398	45 682	3 190	22.3	11.4
5416121	Actuarial consulting	25	92 609	37 693	8 282	596	2.2	1.9
5416122	Executive placement services	184	133 462	71 860	13 808	1 193	26.9	9.2
5416123	Human resources & personnel management consulting	257	204 281	88 845	23 592	1 401	28.4	17.2
541613	Marketing consulting services	575	292 440	105 619	22 931	2 083	43.5	8.8
541614	Process, physical distribution, & logistics consulting services	82	91 330	36 540	7 400	664	16.2	4.6
541618	Other management consulting services	149	228 224	94 350	19 807	1 746	31.4	1.6
54162	Environmental consulting services	240	285 317	135 076	32 500	2 820	18.2	14.1
541620	Environmental consulting services	240	285 317	135 076	32 500	2 820	18.2	14.1
54169	Other scientific & technical consulting services	802	906 305	395 406	88 854	7 165	15.3	9.8
541690	Other scientific & technical consulting services	802	906 305	395 406	88 854	7 165	15.3	9.8
5417	Scientific research & development services	529	2 379 261	974 052	233 682	19 949	3.5	5.1
54171	R&D in the physical, engineering, & life sciences	413	2 053 337	838 730	203 898	16 378	3.0	5.3
541710	R&D in the physical, engineering, & life sciences	413	2 053 337	838 730	203 898	16 378	3.0	5.3
5417101	R&D in the physical & engineering sciences	296	1 705 225	687 874	165 844	13 447	1.8	3.7
5417102	Research & development in the life sciences	117	348 112	150 856	38 054	2 931	9.2	13.5
54172	Research & development in the social sciences & humanities	116	325 924	135 322	29 784	3 571	6.7	3.4
541720	R&D in the social sciences & humanities	116	325 924	135 322	29 784	3 571	6.7	3.4
5418	Advertising & related services	1 145	1 328 031	515 147	113 947	10 941	21.4	6.7
54181	Advertising agencies	223	186 523	87 496	19 307	1 635	18.7	3.5
541810	Advertising agencies	223	186 523	87 496	19 307	1 635	18.7	3.5
54182	Public relations agencies	525	604 575	272 202	58 355	3 900	18.2	8.2
541820	Public relations agencies	525	604 575	272 202	58 355	3 900	18.2	8.2
54183	Media buying services	17	18 802	5 452	1 147	105	3.7	–
541830	Media buying services	17	18 802	5 452	1 147	105	3.7	–
54184	Media representatives	38	40 022	9 816	2 362	212	18.2	2.6
541840	Media representatives	38	40 022	9 816	2 362	212	18.2	2.6
5418401	Radio & television advertising representatives	13	D	D	D	b	D	D
5418402	Publishers' advertising representatives	25	D	D	D	c	D	D
54185	Display advertising	24	18 079	5 015	1 434	184	8.0	48.2
541850	Display advertising	24	18 079	5 015	1 434	184	8.0	48.2
5418502	Outdoor advertising services	21	D	D	D	c	D	D
54186	Direct mail advertising	154	323 678	109 039	25 313	4 162	29.2	5.6
541860	Direct mail advertising	154	323 678	109 039	25 313	4 162	29.2	5.6
54189	Other services related to advertising	158	D	D	D	f	D	D
541890	Other services related to advertising	158	D	D	D	f	D	D
5418901	Welcoming services	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	76	109 353	17 696	3 956	411	20.0	.6
5418903	Sign painting & lettering shop	63	13 861	3 920	817	171	47.1	7.7
5418909	All other advertising	17	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	546	459 905	175 470	44 851	4 986	36.6	4.9
54191	Marketing research & public opinion polling	161	306 414	125 566	33 764	3 119	43.8	5.1
541910	Marketing research & public opinion polling	161	306 414	125 566	33 764	3 119	43.8	5.1
54192	Photographic services	285	86 610	25 757	5 555	1 290	29.1	5.5
541921	Photographic studios, portrait	193	51 296	14 404	2 871	859	34.5	6.2
541922	Commercial photography	92	35 314	11 353	2 684	431	21.1	4.5
54193	Translation & interpretation services	40	22 388	8 359	2 209	239	11.5	–
541930	Translation & interpretation services	40	22 388	8 359	2 209	239	11.5	–
54199	All other professional, scientific, & technical services	60	44 493	15 788	3 323	338	14.8	5.2
541990	All other professional, scientific, & technical services	60	44 493	15 788	3 323	338	14.8	5.2

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE VIRGINIA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 840**	**609 495**	**233 739**	**51 219**	**9 437**	**34.0**	**11.7**
541	Professional, scientific, & technical services	1 840	609 495	233 739	51 219	9 437	34.0	11.7
5411	Legal services	640	155 085	58 109	11 956	2 281	45.3	6.3
54111	Offices of lawyers	626	153 835	57 646	11 858	2 258	44.9	6.3
541110	Offices of lawyers	626	153 835	57 646	11 858	2 258	44.9	6.3
5411101	Offices of lawyers (except legal aid societies)	626	153 835	57 646	11 858	2 258	44.9	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	409	78 330	33 582	8 045	2 181	47.4	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	409	78 330	33 582	8 045	2 181	47.4	8.8
541211	Offices of certified public accountants	180	D	D	D	f	D	D
541213	Tax return preparation services	84	10 224	2 927	1 169	612	62.1	5.8
541219	Other accounting services	142	D	D	D	e	D	D
5413	Architectural, engineering, & related services	295	D	D	D	g	D	D
54131	Architectural services	40	9 369	2 941	600	110	70.2	3.5
541310	Architectural services	40	9 369	2 941	600	110	70.2	3.5
54133	Engineering services	129	D	D	D	g	D	D
541330	Engineering services	129	D	D	D	g	D	D
54137	Surveying & mapping (except geophysical) services	99	21 214	10 030	2 197	502	39.4	6.5
541370	Surveying & mapping (except geophysical) services	99	21 214	10 030	2 197	502	39.4	6.5
5414	Specialized design services	35	D	D	D	b	D	D
54141	Interior design services	17	D	D	D	b	D	D
541410	Interior design services	17	D	D	D	b	D	D
54143	Graphic design services	16	2 363	707	136	40	56.3	17.6
541430	Graphic design services	16	2 363	707	136	40	56.3	17.6
5415	Computer systems design & related services	106	90 081	34 966	7 843	833	17.9	1.9
54151	Computer systems design & related services	106	90 081	34 966	7 843	833	17.9	1.9
541511	Custom computer programming services	53	D	D	D	f	D	D
541512	Computer systems design services	40	33 154	13 156	2 727	316	34.5	.3
5415121	Computer systems integrators	14	21 828	8 529	1 791	190	12.8	–
5415122	Computer systems consultants (except systems integrators)	26	11 326	4 627	936	126	76.5	1.0
5416	Management, scientific, & technical consulting services	194	D	D	D	f	D	D
54161	Management consulting services	128	D	D	D	e	D	D
541611	Administrative management & general management consulting service	51	D	D	D	c	D	D
541612	Human resources & executive search consulting services	24	D	D	D	b	D	D
541613	Marketing consulting services	26	D	D	D	b	D	D
541618	Other management consulting services	13	5 532	2 623	364	30	23.6	–
54162	Environmental consulting services	28	D	D	D	c	D	D
541620	Environmental consulting services	28	D	D	D	c	D	D
54169	Other scientific & technical consulting services	38	D	D	D	c	D	D
541690	Other scientific & technical consulting services	38	D	D	D	c	D	D
5417	Scientific research & development services	23	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	21	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	21	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	13	D	D	D	c	D	D
5418	Advertising & related services	68	18 252	5 032	1 018	287	49.4	23.4
54189	Other services related to advertising	27	8 467	1 596	374	96	60.1	.3
541890	Other services related to advertising	27	8 467	1 596	374	96	60.1	.3
5418903	Sign painting & lettering shop	19	3 655	949	223	66	50.9	.7
5419	Other professional, scientific, & technical services	70	D	D	D	f	D	D
54192	Photographic services	50	D	D	D	c	D	D
541921	Photographic studios, portrait	43	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	17	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	17	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	CHARLOTTESVILLE, VA MSA								
54	**Professional, scientific, & technical services**	**13**	**18 480**	**18 272**	**9 123**	**2 165**	**222**	**.3**	**9.5**
541	Professional, scientific, & technical services	13	18 480	18 272	9 123	2 165	222	.3	9.5
5411	Legal services	5	5 876	5 910	2 926	678	96	–	–
54111	Offices of lawyers	5	5 876	5 910	2 926	678	96	–	–
541110	Offices of lawyers	5	5 876	5 910	2 926	678	96	–	–
5411102	Legal aid societies & similar legal services	5	5 876	5 910	2 926	678	96	–	–
5417	Scientific research & development services	8	12 604	12 362	6 197	1 487	126	.4	13.9
	DANVILLE, VA MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	JOHNSON CITY–KINGSPORT–BRISTOL, TN–VA MSA								
54	**Professional, scientific, & technical services**	**4**	**1 606**	**1 590**	**727**	**179**	**24**	**13.2**	**–**
541	Professional, scientific, & technical services	4	1 606	1 590	727	179	24	13.2	–
	LYNCHBURG, VA MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	NORFOLK–VIRGINIA BEACH–NEWPORT NEWS, VA–NC MSA								
54	**Professional, scientific, & technical services**	**28**	**129 853**	**122 487**	**56 738**	**13 365**	**1 284**	**.7**	**3.0**
541	Professional, scientific, & technical services	28	129 853	122 487	56 738	13 365	1 284	.7	3.0
5411	Legal services	14	5 673	4 509	2 566	584	87	12.0	36.3
54111	Offices of lawyers	14	5 673	4 509	2 566	584	87	12.0	36.3
541110	Offices of lawyers	14	5 673	4 509	2 566	584	87	12.0	36.3
5411102	Legal aid societies & similar legal services	14	5 673	4 509	2 566	584	87	12.0	36.3
5417	Scientific research & development services	14	124 180	117 978	54 172	12 781	1 197	.1	1.5
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	9	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	3	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	3	D	D	D	D	c	D	D
	RICHMOND–PETERSBURG, VA MSA								
54	**Professional, scientific, & technical services**	**16**	**8 746**	**7 432**	**3 906**	**908**	**126**	**18.4**	**3.2**
541	Professional, scientific, & technical services	16	8 746	7 432	3 906	908	126	18.4	3.2
5411	Legal services	10	3 744	3 463	2 069	473	60	9.7	7.4
54111	Offices of lawyers	10	3 744	3 463	2 069	473	60	9.7	7.4
541110	Offices of lawyers	10	3 744	3 463	2 069	473	60	9.7	7.4
5411102	Legal aid societies & similar legal services	10	3 744	3 463	2 069	473	60	9.7	7.4
	ROANOKE, VA MSA								
54	**Professional, scientific, & technical services**	**4**	**3 780**	**3 308**	**1 552**	**360**	**52**	**70.3**	**15.8**
541	Professional, scientific, & technical services	4	3 780	3 308	1 552	360	52	70.3	15.8

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA								
54	**Professional, scientific, & technical services**	**543**	**D**	**D**	**D**	**D**	**j**	**D**	**D**
541	Professional, scientific, & technical services	543	D	D	D	D	j	D	D
5411	Legal services	107	D	D	D	D	f	D	D
54111	Offices of lawyers	107	D	D	D	D	f	D	D
541110	Offices of lawyers	107	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	107	D	D	D	D	f	D	D
5417	Scientific research & development services	436	D	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	241	D	D	D	D	j	D	D
541710	R&D in the physical, engineering, & life sciences	241	D	D	D	D	j	D	D
5417101	R&D in the physical & engineering sciences	110	D	D	D	D	j	D	D
5417102	Research & development in the life sciences	131	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	195	D	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	195	D	D	D	D	h	D	D
	Baltimore, MD PMSA								
54	**Professional, scientific, & technical services**	**71**	**593 271**	**576 191**	**236 986**	**58 376**	**4 542**	**6.1**	**2.0**
541	Professional, scientific, & technical services	71	593 271	576 191	236 986	58 376	4 542	6.1	2.0
5411	Legal services	24	D	D	D	D	e	D	D
54111	Offices of lawyers	24	D	D	D	D	e	D	D
541110	Offices of lawyers	24	D	D	D	D	e	D	D
5411102	Legal aid societies & similar legal services	24	D	D	D	D	e	D	D
5417	Scientific research & development services	47	D	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	38	D	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	38	D	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	13	D	D	D	D	h	D	D
5417102	Research & development in the life sciences	25	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	9	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	9	D	D	D	D	c	D	D
	Hagerstown, MD PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	Washington, DC–MD–VA–WV PMSA								
54	**Professional, scientific, & technical services**	**470**	**2 172 287**	**1 977 764**	**831 848**	**188 648**	**16 297**	**6.0**	**5.9**
541	Professional, scientific, & technical services	470	2 172 287	1 977 764	831 848	188 648	16 297	6.0	5.9
5411	Legal services	81	52 571	45 756	24 796	5 757	721	25.1	12.4
54111	Offices of lawyers	81	52 571	45 756	24 796	5 757	721	25.1	12.4
541110	Offices of lawyers	81	52 571	45 756	24 796	5 757	721	25.1	12.4
5411102	Legal aid societies & similar legal services	81	52 571	45 756	24 796	5 757	721	25.1	12.4
5417	Scientific research & development services	389	2 119 716	1 932 008	807 052	182 891	15 576	5.6	5.7
54171	R&D in the physical, engineering, & life sciences	203	1 522 741	1 407 210	614 288	137 519	11 089	3.2	6.5
541710	R&D in the physical, engineering, & life sciences	203	1 522 741	1 407 210	614 288	137 519	11 089	3.2	6.5
5417101	R&D in the physical & engineering sciences	97	876 237	847 374	419 518	90 150	7 047	1.9	8.4
5417102	Research & development in the life sciences	106	646 504	559 836	194 770	47 369	4 042	4.8	3.9
54172	Research & development in the social sciences & humanities	186	596 975	524 798	192 764	45 372	4 487	11.7	3.7
541720	R&D in the social sciences & humanities	186	596 975	524 798	192 764	45 372	4 487	11.7	3.7
	AREA OUTSIDE VIRGINIA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	D	c	D	D
5411	Legal services	15	D	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	15	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ACCOMACK COUNTY, VA							
54	**Professional, scientific, & technical services**	**42**	**49 680**	**15 980**	**4 077**	**476**	**9.4**	**.7**
541	Professional, scientific, & technical services	42	49 680	15 980	4 077	476	9.4	.7
5411	Legal services	19	2 825	824	176	45	60.7	9.7
54111	Offices of lawyers	19	2 825	824	176	45	60.7	9.7
541110	Offices of lawyers	19	2 825	824	176	45	60.7	9.7
5411101	Offices of lawyers (except legal aid societies)	19	2 825	824	176	45	60.7	9.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	13 447	5 242	1 311	151	5.5	–
54133	Engineering services	4	D	D	D	c	D	D
541330	Engineering services	4	D	D	D	c	D	D
5415	Computer systems design & related services	3	D	D	D	c	D	D
54151	Computer systems design & related services	3	D	D	D	c	D	D
541511	Custom computer programming services	3	D	D	D	c	D	D
	ALBEMARLE COUNTY, VA							
54	**Professional, scientific, & technical services**	**178**	**80 900**	**32 247**	**6 917**	**1 030**	**33.8**	**5.8**
541	Professional, scientific, & technical services	178	80 900	32 247	6 917	1 030	33.8	5.8
5411	Legal services	19	18 403	4 755	925	118	26.1	.6
54111	Offices of lawyers	17	D	D	D	c	D	D
541110	Offices of lawyers	17	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	a	D	D
541199	All other legal services	2	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	14 099	5 090	912	290	63.1	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	14 099	5 090	912	290	63.1	8.7
541213	Tax return preparation services	3	D	D	D	c	D	D
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	D	D	D	c	D	D
54131	Architectural services	10	4 587	1 619	301	44	20.3	3.4
541310	Architectural services	10	4 587	1 619	301	44	20.3	3.4
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5415	Computer systems design & related services	27	11 486	4 811	1 193	121	48.3	2.1
54151	Computer systems design & related services	27	11 486	4 811	1 193	121	48.3	2.1
5416	Management, scientific, & technical consulting services	47	D	D	D	c	D	D
54161	Management consulting services	31	D	D	D	b	D	D
54169	Other scientific & technical consulting services	12	D	D	D	b	D	D
541690	Other scientific & technical consulting services	12	D	D	D	b	D	D
5417	Scientific research & development services	6	D	D	D	c	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
	ALLEGHANY COUNTY, VA							
54	**Professional, scientific, & technical services**	**3**	**480**	**183**	**30**	**7**	**–**	**–**
	AMELIA COUNTY, VA							
54	**Professional, scientific, & technical services**	**7**	**841**	**311**	**73**	**24**	**69.7**	**–**
	AMHERST COUNTY, VA							
54	**Professional, scientific, & technical services**	**27**	**4 680**	**1 991**	**387**	**80**	**56.3**	**7.4**
541	Professional, scientific, & technical services	27	4 680	1 991	387	80	56.3	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	APPOMATTOX COUNTY, VA							
54	**Professional, scientific, & technical services**	**10**	**2 313**	**463**	**111**	**34**	**32.0**	**9.1**
541	Professional, scientific, & technical services	10	2 313	463	111	34	32.0	9.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ARLINGTON COUNTY, VA							
54	**Professional, scientific, & technical services**	**1 197**	**3 024 695**	**1 298 761**	**296 555**	**25 914**	**5.3**	**6.0**
541	Professional, scientific, & technical services	1 197	3 024 695	1 298 761	296 555	25 914	5.3	6.0
5411	Legal services	201	194 491	98 394	18 296	1 559	14.4	1.7
54111	Offices of lawyers	172	172 234	89 697	16 416	1 289	14.9	1.9
541110	Offices of lawyers	172	172 234	89 697	16 416	1 289	14.9	1.9
5411101	Offices of lawyers (except legal aid societies)	172	172 234	89 697	16 416	1 289	14.9	1.9
54119	Other legal services	29	22 257	8 697	1 880	270	10.9	.3
541199	All other legal services	27	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	168 844	77 732	8 846	1 416	2.3	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	168 844	77 732	8 846	1 416	2.3	1.9
541211	Offices of certified public accountants	31	161 232	73 009	7 026	1 239	1.4	1.8
541213	Tax return preparation services	9	960	223	58	14	77.4	–
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	215	933 107	397 809	95 790	7 796	3.0	8.8
54131	Architectural services	20	16 785	7 321	1 544	135	21.9	.1
541310	Architectural services	20	16 785	7 321	1 544	135	21.9	.1
54133	Engineering services	182	905 667	384 741	93 007	7 557	2.6	8.9
541330	Engineering services	182	905 667	384 741	93 007	7 557	2.6	8.9
54134	Drafting services	4	D	D	D	b	D	D
541340	Drafting services	4	D	D	D	b	D	D
54138	Testing laboratories	4	6 088	3 306	756	64	–	15.2
541380	Testing laboratories	4	6 088	3 306	756	64	–	15.2
5414	Specialized design services	35	19 234	6 050	1 405	144	19.6	.9
54141	Interior design services	11	D	D	D	b	D	D
541410	Interior design services	11	D	D	D	b	D	D
54143	Graphic design services	23	10 838	2 765	598	62	10.0	1.1
541430	Graphic design services	23	10 838	2 765	598	62	10.0	1.1
5414301	Graphic design services (except commercial art & medical artists)	21	D	D	D	b	D	D
5415	Computer systems design & related services	264	825 583	345 428	79 132	7 222	4.1	6.3
54151	Computer systems design & related services	264	825 583	345 428	79 132	7 222	4.1	6.3
541511	Custom computer programming services	108	284 636	126 053	29 869	2 943	3.8	14.2
541512	Computer systems design services	123	477 939	188 744	41 345	3 624	3.7	1.8
5415121	Computer systems integrators	52	336 153	117 417	25 574	2 344	3.8	2.0
5415122	Computer systems consultants (except systems integrators)	71	141 786	71 327	15 771	1 280	3.6	1.2
541519	Other computer related services	19	34 489	17 692	4 818	332	3.1	3.0
5416	Management, scientific, & technical consulting services	275	492 660	214 651	53 983	4 957	8.6	6.3
54161	Management consulting services	209	318 344	138 808	33 764	3 443	10.2	9.2
541611	Administrative management & general management consulting service	123	247 667	109 810	27 948	2 976	8.1	10.8
541612	Human resources & executive search consulting services	28	23 907	10 945	2 505	223	17.4	4.7
5416122	Executive placement services	7	10 612	4 752	961	78	7.2	.3
5416123	Human resources & personnel management consulting	20	D	D	D	c	D	D
541613	Marketing consulting services	40	21 914	9 665	2 040	133	30.8	5.1
541614	Process, physical distribution, & logistics consulting services	9	17 904	4 582	640	58	4.8	.7
541618	Other management consulting services	9	6 952	3 806	631	53	6.4	.9
54162	Environmental consulting services	13	31 364	18 187	4 602	256	7.1	–
541620	Environmental consulting services	13	31 364	18 187	4 602	256	7.1	–
54169	Other scientific & technical consulting services	53	142 952	57 656	15 617	1 258	5.5	1.3
541690	Other scientific & technical consulting services	53	142 952	57 656	15 617	1 258	5.5	1.3
5417	Scientific research & development services	66	328 312	130 902	33 348	2 231	1.0	3.1
54171	R&D in the physical, engineering, & life sciences	59	324 808	128 884	32 881	2 190	.8	3.1
541710	R&D in the physical, engineering, & life sciences	59	324 808	128 884	32 881	2 190	.8	3.1
5417101	R&D in the physical & engineering sciences	53	D	D	D	g	D	D
5417102	Research & development in the life sciences	6	D	D	D	e	D	D
5418	Advertising & related services	46	46 611	23 014	4 604	453	20.4	.3
54182	Public relations agencies	27	31 617	15 559	2 889	216	11.8	.3
541820	Public relations agencies	27	31 617	15 559	2 889	216	11.8	.3
54189	Other services related to advertising	5	2 077	510	125	20	57.9	–
541890	Other services related to advertising	5	2 077	510	125	20	57.9	–
5419	Other professional, scientific, & technical services	37	15 853	4 781	1 151	136	39.7	5.5
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
54193	Translation & interpretation services	7	3 954	1 021	229	26	2.8	–
541930	Translation & interpretation services	7	3 954	1 021	229	26	2.8	–
	AUGUSTA COUNTY, VA							
54	**Professional, scientific, & technical services**	**56**	**15 643**	**5 997**	**1 258**	**280**	**66.8**	**4.5**
541	Professional, scientific, & technical services	56	15 643	5 997	1 258	280	66.8	4.5
5411	Legal services	8	3 884	1 463	320	65	14.3	7.3
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 776	830	199	41	97.9	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 776	830	199	41	97.9	2.1
5413	Architectural, engineering, & related services	15	3 106	1 374	263	65	64.4	3.1
5416	Management, scientific, & technical consulting services	10	2 990	1 445	302	71	90.5	9.5
5418	Advertising & related services	6	3 097	486	112	29	95.0	–
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BATH COUNTY, VA							
54	**Professional, scientific, & technical services**	**7**	**1 276**	**231**	**49**	**13**	**58.2**	**–**
541	Professional, scientific, & technical services	7	1 276	231	49	13	58.2	–
	BEDFORD COUNTY, VA							
54	**Professional, scientific, & technical services**	**53**	**24 460**	**9 205**	**2 049**	**270**	**48.3**	**2.1**
541	Professional, scientific, & technical services	53	24 460	9 205	2 049	270	48.3	2.1
5413	Architectural, engineering, & related services	12	6 351	2 574	502	78	58.3	1.4
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	a	D	D
5418	Advertising & related services	7	9 476	3 388	841	109	32.4	.4
	BLAND COUNTY, VA							
54	**Professional, scientific, & technical services**	**3**	**306**	**141**	**36**	**8**	**D**	**–**
	BOTETOURT COUNTY, VA							
54	**Professional, scientific, & technical services**	**28**	**5 874**	**2 653**	**550**	**101**	**73.0**	**9.8**
541	Professional, scientific, & technical services	28	5 874	2 653	550	101	73.0	9.8
5413	Architectural, engineering, & related services	9	2 637	1 269	270	37	99.8	.2
	BRUNSWICK COUNTY, VA							
54	**Professional, scientific, & technical services**	**13**	**1 546**	**728**	**179**	**34**	**58.2**	**9.1**
541	Professional, scientific, & technical services	13	1 546	728	179	34	58.2	9.1
	BUCHANAN COUNTY, VA							
54	**Professional, scientific, & technical services**	**32**	**9 364**	**3 422**	**844**	**310**	**29.3**	**16.9**
541	Professional, scientific, & technical services	32	9 364	3 422	844	310	29.3	16.9
5411	Legal services	10	3 980	1 053	277	51	2.8	32.3
54111	Offices of lawyers	10	3 980	1 053	277	51	2.8	32.3
541110	Offices of lawyers	10	3 980	1 053	277	51	2.8	32.3
5411101	Offices of lawyers (except legal aid societies)	10	3 980	1 053	277	51	2.8	32.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	2 150	1 013	246	38	74.2	–
5419	Other professional, scientific, & technical services	1	D	D	D	c	D	D
	BUCKINGHAM COUNTY, VA							
54	**Professional, scientific, & technical services**	**10**	**4 205**	**2 038**	**463**	**116**	**9.8**	**8.0**
541	Professional, scientific, & technical services	10	4 205	2 038	463	116	9.8	8.0
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	CAMPBELL COUNTY, VA							
54	**Professional, scientific, & technical services**	**51**	**29 518**	**9 352**	**2 117**	**243**	**35.8**	**.9**
541	Professional, scientific, & technical services	51	29 518	9 352	2 117	243	35.8	.9
5411	Legal services	14	4 300	993	232	45	72.6	–
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	4 378	2 189	480	67	52.3	1.3
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	CAROLINE COUNTY, VA							
54	**Professional, scientific, & technical services**	**12**	**1 671**	**477**	**112**	**24**	**55.3**	**1.4**
541	Professional, scientific, & technical services	12	1 671	477	112	24	55.3	1.4
	CARROLL COUNTY, VA							
54	**Professional, scientific, & technical services**	**20**	**3 296**	**976**	**242**	**64**	**85.9**	**–**
541	Professional, scientific, & technical services	20	3 296	976	242	64	85.9	–
	CHARLES CITY COUNTY, VA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHARLOTTE COUNTY, VA							
54	**Professional, scientific, & technical services**	**8**	**1 157**	**274**	**71**	**33**	**31.1**	**–**
541	Professional, scientific, & technical services	8	1 157	274	71	33	31.1	–
	CHESTERFIELD COUNTY, VA							
54	**Professional, scientific, & technical services**	**499**	**218 790**	**93 047**	**19 830**	**2 644**	**27.8**	**7.6**
541	Professional, scientific, & technical services	499	218 790	93 047	19 830	2 644	27.8	7.6
5411	Legal services	82	25 100	10 059	1 870	317	34.3	6.9
54111	Offices of lawyers	72	22 917	9 374	1 761	287	34.5	7.4
541110	Offices of lawyers	72	22 917	9 374	1 761	287	34.5	7.4
5411101	Offices of lawyers (except legal aid societies)	72	22 917	9 374	1 761	287	34.5	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	90	16 815	8 039	1 738	459	40.9	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	90	16 815	8 039	1 738	459	40.9	7.0
541211	Offices of certified public accountants	46	9 905	4 597	917	138	46.7	7.2
541213	Tax return preparation services	9	1 921	842	280	228	6.5	8.0
541219	Other accounting services	34	D	D	D	b	D	D
5413	Architectural, engineering, & related services	87	80 646	36 564	7 828	857	15.9	6.8
54131	Architectural services	18	19 756	6 703	1 473	158	13.1	.3
541310	Architectural services	18	19 756	6 703	1 473	158	13.1	.3
54133	Engineering services	45	49 044	24 740	5 050	524	19.2	5.7
541330	Engineering services	45	49 044	24 740	5 050	524	19.2	5.7
54137	Surveying & mapping (except geophysical) services	7	4 589	2 474	606	83	9.8	–
541370	Surveying & mapping (except geophysical) services	7	4 589	2 474	606	83	9.8	–
5414	Specialized design services	17	5 080	1 987	455	78	32.3	9.8
54143	Graphic design services	11	3 759	1 503	334	58	26.3	9.2
541430	Graphic design services	11	3 759	1 503	334	58	26.3	9.2
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5415	Computer systems design & related services	79	27 954	12 123	2 472	279	35.4	17.5
54151	Computer systems design & related services	79	27 954	12 123	2 472	279	35.4	17.5
541511	Custom computer programming services	33	D	D	D	c	D	D
541512	Computer systems design services	37	15 097	5 808	1 330	142	32.3	30.9
5415122	Computer systems consultants (except systems integrators)	27	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	93	24 448	11 755	2 626	299	49.0	8.6
54161	Management consulting services	71	19 393	9 358	2 164	234	43.1	10.9
541611	Administrative management & general management consulting service	28	D	D	D	b	D	D
541612	Human resources & executive search consulting services	23	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	14	D	D	D	b	D	D
54169	Other scientific & technical consulting services	14	D	D	D	b	D	D
541690	Other scientific & technical consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	31	26 419	7 894	1 736	195	30.9	.8
54185	Display advertising	3	7 956	1 733	443	59	–	–
541850	Display advertising	3	7 956	1 733	443	59	–	–
54189	Other services related to advertising	7	5 575	500	147	26	34.5	–
541890	Other services related to advertising	7	5 575	500	147	26	34.5	–
5419	Other professional, scientific, & technical services	17	D	D	D	c	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	CLARKE COUNTY, VA							
54	**Professional, scientific, & technical services**	**18**	**4 366**	**1 485**	**293**	**47**	**72.8**	**25.4**
541	Professional, scientific, & technical services	18	4 366	1 485	293	47	72.8	25.4
	CRAIG COUNTY, VA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	CULPEPER COUNTY, VA							
54	**Professional, scientific, & technical services**	**50**	**46 627**	**17 011**	**3 532**	**620**	**12.6**	**2.8**
541	Professional, scientific, & technical services	50	46 627	17 011	3 532	620	12.6	2.8
5411	Legal services	11	3 054	1 240	225	37	27.2	2.1
54111	Offices of lawyers	11	3 054	1 240	225	37	27.2	2.1
541110	Offices of lawyers	11	3 054	1 240	225	37	27.2	2.1
5411101	Offices of lawyers (except legal aid societies)	11	3 054	1 240	225	37	27.2	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	7 213	2 521	607	101	18.5	–
5415	Computer systems design & related services	7	3 547	1 759	335	31	49.0	–
54151	Computer systems design & related services	7	3 547	1 759	335	31	49.0	–
5418	Advertising & related services	2	D	D	D	e	D	D
54186	Direct mail advertising	1	D	D	D	e	D	D
541860	Direct mail advertising	1	D	D	D	e	D	D
	CUMBERLAND COUNTY, VA							
54	**Professional, scientific, & technical services**	**7**	**608**	**229**	**59**	**14**	**40.8**	**13.0**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DICKENSON COUNTY, VA							
54	**Professional, scientific, & technical services**	**11**	**2 783**	**1 609**	**294**	**65**	**20.0**	**2.0**
541	Professional, scientific, & technical services	11	2 783	1 609	294	65	20.0	2.0
	DINWIDDIE COUNTY, VA							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	ESSEX COUNTY, VA							
54	**Professional, scientific, & technical services**	**17**	**2 935**	**1 240**	**288**	**66**	**54.7**	**1.9**
541	Professional, scientific, & technical services	17	2 935	1 240	288	66	54.7	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	FAIRFAX COUNTY, VA							
54	**Professional, scientific, & technical services**	**4 748**	**11 813 433**	**4 743 556**	**1 138 813**	**88 929**	**7.5**	**5.7**
541	Professional, scientific, & technical services	4 748	11 813 433	4 743 556	1 138 813	88 929	7.5	5.7
5411	Legal services	447	318 962	137 991	29 477	2 560	15.5	3.2
54111	Offices of lawyers	400	301 674	131 293	28 017	2 375	15.7	2.8
541110	Offices of lawyers	400	301 674	131 293	28 017	2 375	15.7	2.8
5411101	Offices of lawyers (except legal aid societies)	400	301 674	131 293	28 017	2 375	15.7	2.8
54119	Other legal services	47	17 288	6 698	1 460	185	12.2	10.0
541191	Title abstract & settlement offices	34	14 391	5 575	1 231	148	8.6	11.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	441	418 925	183 153	38 503	5 057	11.8	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	441	418 925	183 153	38 503	5 057	11.8	4.7
541211	Offices of certified public accountants	246	326 554	126 587	25 849	2 761	10.0	1.2
541213	Tax return preparation services	47	10 739	4 233	1 297	771	18.3	5.0
541214	Payroll services	13	53 710	37 781	8 353	1 062	.5	24.5
541219	Other accounting services	135	27 922	14 552	3 004	463	52.1	7.6
5413	Architectural, engineering, & related services	729	2 301 643	1 011 806	243 087	19 534	7.7	4.6
54131	Architectural services	108	101 878	43 604	10 167	877	16.8	2.7
541310	Architectural services	108	101 878	43 604	10 167	877	16.8	2.7
54133	Engineering services	553	2 133 915	940 794	226 716	17 835	7.0	4.7
541330	Engineering services	553	2 133 915	940 794	226 716	17 835	7.0	4.7
54135	Building inspection services	29	7 459	4 315	747	90	20.0	.9
541350	Building inspection services	29	7 459	4 315	747	90	20.0	.9
54137	Surveying & mapping (except geophysical) services	14	10 558	3 796	842	92	60.0	1.8
541370	Surveying & mapping (except geophysical) services	14	10 558	3 796	842	92	60.0	1.8
54138	Testing laboratories	19	46 989	18 906	4 539	630	4.7	5.0
541380	Testing laboratories	19	46 989	18 906	4 539	630	4.7	5.0
5414	Specialized design services	170	60 295	18 483	3 965	589	43.4	7.0
54141	Interior design services	75	25 868	6 275	1 252	251	56.1	9.1
541410	Interior design services	75	25 868	6 275	1 252	251	56.1	9.1
54142	Industrial design services	6	D	D	D	b	D	D
541420	Industrial design services	6	D	D	D	b	D	D
54143	Graphic design services	87	27 464	9 545	2 096	276	42.1	6.3
541430	Graphic design services	87	27 464	9 545	2 096	276	42.1	6.3
5414301	Graphic design services (except commercial art & medical artists)	81	26 111	8 960	1 946	260	43.9	6.2
5415	Computer systems design & related services	1 425	6 190 388	2 291 677	564 899	39 573	4.8	6.6
54151	Computer systems design & related services	1 425	6 190 388	2 291 677	564 899	39 573	4.8	6.6
541511	Custom computer programming services	575	2 419 702	998 356	246 370	16 361	4.0	5.6
541512	Computer systems design services	653	3 323 414	1 084 552	269 974	19 410	5.3	7.5
5415121	Computer systems integrators	228	2 604 178	738 246	188 660	13 087	2.5	7.8
5415122	Computer systems consultants (except systems integrators)	425	719 236	346 306	81 314	6 323	15.4	6.6
541513	Computer facilities management services	51	248 376	110 837	26 672	2 011	.8	7.8
541519	Other computer related services	146	198 896	97 932	21 883	1 791	10.0	1.2
5416	Management, scientific, & technical consulting services	1 032	1 181 143	584 592	132 645	11 036	16.0	7.9
54161	Management consulting services	788	934 082	473 751	107 310	8 776	15.9	4.6
541611	Administrative management & general management consulting service	398	711 938	371 826	86 388	6 555	9.2	3.6
541612	Human resources & executive search consulting services	136	78 500	38 331	7 808	563	29.3	5.4
5416121	Actuarial consulting	10	D	D	D	b	D	D
5416122	Executive placement services	48	33 782	19 775	3 907	311	31.1	5.6
5416123	Human resources & personnel management consulting	78	D	D	D	c	D	D
541613	Marketing consulting services	189	91 222	37 638	7 921	819	40.9	11.7
541614	Process, physical distribution, & logistics consulting services	28	28 847	15 876	3 216	347	28.9	3.5
541618	Other management consulting services	37	23 575	10 080	1 977	492	60.4	4.7
54162	Environmental consulting services	61	120 265	56 372	13 029	1 310	10.0	29.5
541620	Environmental consulting services	61	120 265	56 372	13 029	1 310	10.0	29.5
54169	Other scientific & technical consulting services	183	126 796	54 469	12 306	950	22.1	12.5
541690	Other scientific & technical consulting services	183	126 796	54 469	12 306	950	22.1	12.5
5417	Scientific research & development services	132	1 013 647	404 518	100 801	7 507	1.7	1.0
54171	R&D in the physical, engineering, & life sciences	115	997 021	398 494	99 414	7 373	1.4	.9
541710	R&D in the physical, engineering, & life sciences	115	997 021	398 494	99 414	7 373	1.4	.9
5417101	R&D in the physical & engineering sciences	95	D	D	D	i	D	D
5417102	Research & development in the life sciences	20	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	17	16 626	6 024	1 387	134	22.5	3.1
541720	R&D in the social sciences & humanities	17	16 626	6 024	1 387	134	22.5	3.1

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAIRFAX COUNTY, VA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	250	256 258	84 009	18 796	2 288	26.6	9.1
54181	Advertising agencies	62	62 824	28 618	6 270	507	14.0	2.0
541810	Advertising agencies	62	62 824	28 618	6 270	507	14.0	2.0
54182	Public relations agencies	66	29 974	8 732	1 648	178	43.4	20.4
541820	Public relations agencies	66	29 974	8 732	1 648	178	43.4	20.4
54184	Media representatives	14	11 048	3 968	1 057	79	38.4	9.4
541840	Media representatives	14	11 048	3 968	1 057	79	38.4	9.4
54186	Direct mail advertising	55	117 907	34 882	7 917	1 257	24.7	10.1
541860	Direct mail advertising	55	117 907	34 882	7 917	1 257	24.7	10.1
54189	Other services related to advertising	38	28 534	5 579	1 365	144	40.2	10.9
541890	Other services related to advertising	38	28 534	5 579	1 365	144	40.2	10.9
5418901	Welcoming services	1	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	16	D	D	D	b	D	D
5418903	Sign painting & lettering shop	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	122	72 172	27 327	6 640	785	28.9	3.1
54191	Marketing research & public opinion polling	36	38 787	17 691	4 677	444	32.0	2.5
541910	Marketing research & public opinion polling	36	38 787	17 691	4 677	444	32.0	2.5
54192	Photographic services	60	13 823	3 928	751	215	42.5	4.4
541921	Photographic studios, portrait	40	10 574	3 216	635	182	40.5	3.8
541922	Commercial photography	20	3 249	712	116	33	48.9	6.2
54193	Translation & interpretation services	11	2 599	368	66	15	22.6	–
541930	Translation & interpretation services	11	2 599	368	66	15	22.6	–
54199	All other professional, scientific, & technical services	15	16 963	5 340	1 146	111	11.9	4.1
541990	All other professional, scientific, & technical services	15	16 963	5 340	1 146	111	11.9	4.1
	FAUQUIER COUNTY, VA							
54	**Professional, scientific, & technical services**	**131**	**53 406**	**23 694**	**5 030**	**561**	**70.2**	**10.2**
541	Professional, scientific, & technical services	131	53 406	23 694	5 030	561	70.2	10.2
5411	Legal services	28	7 021	3 001	670	92	39.8	4.4
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	4 133	1 890	404	85	51.6	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	4 133	1 890	404	85	51.6	2.2
5413	Architectural, engineering, & related services	22	4 841	2 124	471	63	66.9	.3
5415	Computer systems design & related services	23	28 473	13 930	2 945	257	74.6	17.1
54151	Computer systems design & related services	23	28 473	13 930	2 945	257	74.6	17.1
541511	Custom computer programming services	11	D	D	D	b	D	D
541512	Computer systems design services	10	17 952	7 893	1 762	174	94.5	–
5415122	Computer systems consultants (except systems integrators)	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	27	6 322	2 241	415	42	88.5	2.7
54161	Management consulting services	21	5 314	1 963	379	33	92.4	3.2
5418	Advertising & related services	6	1 353	275	76	11	99.8	.2
	FLOYD COUNTY, VA							
54	**Professional, scientific, & technical services**	**13**	**1 808**	**637**	**95**	**23**	**95.3**	**–**
541	Professional, scientific, & technical services	13	1 808	637	95	23	95.3	–
	FLUVANNA COUNTY, VA							
54	**Professional, scientific, & technical services**	**22**	**2 265**	**921**	**187**	**47**	**67.1**	**8.3**
541	Professional, scientific, & technical services	22	2 265	921	187	47	67.1	8.3
	FRANKLIN COUNTY, VA							
54	**Professional, scientific, & technical services**	**43**	**7 426**	**2 171**	**539**	**128**	**63.6**	**7.3**
541	Professional, scientific, & technical services	43	7 426	2 171	539	128	63.6	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 346	457	137	43	76.0	21.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 346	457	137	43	76.0	21.5
	FREDERICK COUNTY, VA							
54	**Professional, scientific, & technical services**	**50**	**13 074**	**5 934**	**1 301**	**441**	**33.0**	**7.0**
541	Professional, scientific, & technical services	50	13 074	5 934	1 301	441	33.0	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 913	1 932	408	309	20.8	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 913	1 932	408	309	20.8	1.9
5413	Architectural, engineering, & related services	11	5 442	2 572	593	83	10.1	9.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GILES COUNTY, VA							
54	**Professional, scientific, & technical services**	**11**	**2 772**	**1 584**	**361**	**65**	**74.0**	**12.5**
541	Professional, scientific, & technical services	11	2 772	1 584	361	65	74.0	12.5
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	GLOUCESTER COUNTY, VA							
54	**Professional, scientific, & technical services**	**46**	**9 654**	**3 848**	**832**	**172**	**57.0**	**4.7**
541	Professional, scientific, & technical services	46	9 654	3 848	832	172	57.0	4.7
5411	Legal services	13	3 063	1 308	190	47	38.6	3.6
54111	Offices of lawyers	13	3 063	1 308	190	47	38.6	3.6
541110	Offices of lawyers	13	3 063	1 308	190	47	38.6	3.6
5411101	Offices of lawyers (except legal aid societies)	13	3 063	1 308	190	47	38.6	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	1 892	831	223	63	80.0	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	1 892	831	223	63	80.0	10.1
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
	GOOCHLAND COUNTY, VA							
54	**Professional, scientific, & technical services**	**30**	**3 443**	**1 309**	**236**	**49**	**40.9**	**15.9**
541	Professional, scientific, & technical services	30	3 443	1 309	236	49	40.9	15.9
	GRAYSON COUNTY, VA							
54	**Professional, scientific, & technical services**	**7**	**828**	**352**	**79**	**34**	**39.9**	**32.5**
	GREENE COUNTY, VA							
54	**Professional, scientific, & technical services**	**9**	**4 701**	**1 710**	**327**	**37**	**85.6**	**–**
541	Professional, scientific, & technical services	9	4 701	1 710	327	37	85.6	–
	GREENSVILLE COUNTY, VA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	HALIFAX COUNTY, VA *							
54	**Professional, scientific, & technical services**	**32**	**5 619**	**1 930**	**416**	**102**	**70.7**	**9.4**
541	Professional, scientific, & technical services	32	5 619	1 930	416	102	70.7	9.4
5411	Legal services	14	2 928	958	211	45	60.7	11.5
54111	Offices of lawyers	14	2 928	958	211	45	60.7	11.5
541110	Offices of lawyers	14	2 928	958	211	45	60.7	11.5
5411101	Offices of lawyers (except legal aid societies)	14	2 928	958	211	45	60.7	11.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 729	611	125	36	88.0	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 729	611	125	36	88.0	9.7
	HANOVER COUNTY, VA							
54	**Professional, scientific, & technical services**	**194**	**69 662**	**24 586**	**5 200**	**769**	**42.6**	**6.5**
541	Professional, scientific, & technical services	194	69 662	24 586	5 200	769	42.6	6.5
5411	Legal services	31	8 187	3 388	677	104	24.5	10.2
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	4 288	1 685	422	104	69.7	23.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	4 288	1 685	422	104	69.7	23.6
541219	Other accounting services	11	1 374	532	127	32	91.9	8.1
5413	Architectural, engineering, & related services	48	23 876	11 593	2 388	319	57.6	4.8
54133	Engineering services	29	19 976	9 664	1 993	237	60.4	2.0
541330	Engineering services	29	19 976	9 664	1 993	237	60.4	2.0
54137	Surveying & mapping (except geophysical) services	5	1 841	1 101	211	49	26.3	17.0
541370	Surveying & mapping (except geophysical) services	5	1 841	1 101	211	49	26.3	17.0
5415	Computer systems design & related services	28	10 865	3 264	753	66	35.8	2.6
54151	Computer systems design & related services	28	10 865	3 264	753	66	35.8	2.6
541512	Computer systems design services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	22	12 000	1 801	416	64	29.6	1.9
54161	Management consulting services	18	11 412	1 538	339	54	27.8	.2
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	12	3 328	713	169	44	53.3	3.0
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	a	D	D
541921	Photographic studios, portrait	4	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HENRICO COUNTY, VA							
54	**Professional, scientific, & technical services**	**726**	**519 430**	**238 503**	**54 361**	**5 767**	**19.7**	**10.2**
541	Professional, scientific, & technical services	726	519 430	238 503	54 361	5 767	19.7	10.2
5411	Legal services	144	59 898	25 009	5 747	648	14.4	6.6
54111	Offices of lawyers	128	48 082	22 205	5 174	528	17.2	7.6
541110	Offices of lawyers	128	48 082	22 205	5 174	528	17.2	7.6
5411101	Offices of lawyers (except legal aid societies)	128	48 082	22 205	5 174	528	17.2	7.6
54119	Other legal services	16	11 816	2 804	573	120	2.7	2.4
541191	Title abstract & settlement offices	12	11 371	2 601	520	103	.8	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	129	68 978	36 134	8 320	1 017	17.3	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	129	68 978	36 134	8 320	1 017	17.3	3.4
541211	Offices of certified public accountants	69	37 777	21 065	4 692	463	22.8	3.5
541213	Tax return preparation services	13	2 828	1 213	368	189	23.9	1.1
541219	Other accounting services	42	10 010	4 925	1 039	188	25.6	10.0
5413	Architectural, engineering, & related services	99	115 911	48 833	11 705	1 239	16.2	3.6
54131	Architectural services	19	10 045	3 580	696	91	19.2	3.4
541310	Architectural services	19	10 045	3 580	696	91	19.2	3.4
54133	Engineering services	61	97 036	40 878	10 066	1 014	16.2	3.6
541330	Engineering services	61	97 036	40 878	10 066	1 014	16.2	3.6
54137	Surveying & mapping (except geophysical) services	8	5 553	3 214	657	90	6.9	.3
541370	Surveying & mapping (except geophysical) services	8	5 553	3 214	657	90	6.9	.3
5414	Specialized design services	26	7 965	2 664	625	115	28.3	19.0
54141	Interior design services	10	D	D	D	b	D	D
541410	Interior design services	10	D	D	D	b	D	D
54143	Graphic design services	14	4 611	1 482	354	59	17.3	32.8
541430	Graphic design services	14	4 611	1 482	354	59	17.3	32.8
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	106	111 785	66 614	14 880	1 177	25.6	27.7
54151	Computer systems design & related services	106	111 785	66 614	14 880	1 177	25.6	27.7
541511	Custom computer programming services	42	59 146	39 404	8 925	632	5.5	33.4
541512	Computer systems design services	49	44 174	23 972	5 444	492	56.1	11.8
5415121	Computer systems integrators	13	33 242	18 610	4 376	368	62.7	4.8
5415122	Computer systems consultants (except systems integrators)	36	10 932	5 362	1 068	124	36.0	33.2
5416	Management, scientific, & technical consulting services	119	37 431	17 451	3 352	363	36.5	13.7
54161	Management consulting services	91	28 411	13 164	2 725	272	35.7	7.5
541611	Administrative management & general management consulting service	38	D	D	D	b	D	D
541612	Human resources & executive search consulting services	34	11 650	6 187	1 511	122	29.7	8.6
5416122	Executive placement services	15	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	18	D	D	D	b	D	D
54169	Other scientific & technical consulting services	18	5 561	2 973	349	52	38.4	20.9
541690	Other scientific & technical consulting services	18	5 561	2 973	349	52	38.4	20.9
5417	Scientific research & development services	7	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
5417102	Research & development in the life sciences	3	D	D	D	c	D	D
5418	Advertising & related services	66	77 206	24 120	6 078	594	18.8	1.8
54181	Advertising agencies	23	8 136	3 167	743	91	11.0	2.7
541810	Advertising agencies	23	8 136	3 167	743	91	11.0	2.7
54186	Direct mail advertising	11	50 020	16 313	4 034	391	16.7	.1
541860	Direct mail advertising	11	50 020	16 313	4 034	391	16.7	.1
54189	Other services related to advertising	15	D	D	D	b	D	D
541890	Other services related to advertising	15	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	30	D	D	D	e	D	D
54191	Marketing research & public opinion polling	6	D	D	D	e	D	D
541910	Marketing research & public opinion polling	6	D	D	D	e	D	D
54192	Photographic services	17	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	HENRY COUNTY, VA							
54	**Professional, scientific, & technical services**	**29**	**4 535**	**1 217**	**311**	**97**	**64.8**	**11.3**
541	Professional, scientific, & technical services	29	4 535	1 217	311	97	64.8	11.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 361	289	124	50	95.1	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 361	289	124	50	95.1	4.9
	HIGHLAND COUNTY, VA							
54	**Professional, scientific, & technical services**	**3**	**109**	**28**	**8**	**3**	**D**	**–**
	ISLE OF WIGHT COUNTY, VA							
54	**Professional, scientific, & technical services**	**22**	**8 602**	**4 008**	**957**	**145**	**19.6**	**2.9**
541	Professional, scientific, & technical services	22	8 602	4 008	957	145	19.6	2.9
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JAMES CITY COUNTY, VA							
54	**Professional, scientific, & technical services**	**106**	**40 176**	**16 652**	**3 638**	**541**	**34.9**	**4.7**
541	Professional, scientific, & technical services	106	40 176	16 652	3 638	541	34.9	4.7
5411	Legal services	18	5 472	2 360	432	82	30.1	5.3
54111	Offices of lawyers	18	5 472	2 360	432	82	30.1	5.3
541110	Offices of lawyers	18	5 472	2 360	432	82	30.1	5.3
5411101	Offices of lawyers (except legal aid societies)	18	5 472	2 360	432	82	30.1	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 011	1 399	346	116	38.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 011	1 399	346	116	38.3	–
5413	Architectural, engineering, & related services	19	17 477	7 159	1 576	166	13.2	–
54133	Engineering services	16	16 501	6 643	1 469	155	11.3	–
541330	Engineering services	16	16 501	6 643	1 469	155	11.3	–
5416	Management, scientific, & technical consulting services	26	6 775	2 885	586	70	79.5	7.1
54161	Management consulting services	20	3 530	1 404	228	35	62.6	13.7
5418	Advertising & related services	10	2 642	1 102	258	31	52.3	5.3
	KING AND QUEEN COUNTY, VA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	KING GEORGE COUNTY, VA							
54	**Professional, scientific, & technical services**	**66**	**159 157**	**56 924**	**13 266**	**1 401**	**1.9**	**7.6**
541	Professional, scientific, & technical services	66	159 157	56 924	13 266	1 401	1.9	7.6
5413	Architectural, engineering, & related services	25	78 564	27 781	6 048	654	1.9	4.9
54133	Engineering services	22	78 064	27 629	6 016	644	1.4	4.8
541330	Engineering services	22	78 064	27 629	6 016	644	1.4	4.8
5415	Computer systems design & related services	19	58 003	20 939	5 176	476	.3	3.9
54151	Computer systems design & related services	19	58 003	20 939	5 176	476	.3	3.9
541511	Custom computer programming services	8	D	D	D	c	D	D
541512	Computer systems design services	10	39 298	15 508	3 846	331	.4	–
5415121	Computer systems integrators	4	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	b	D	D
5417	Scientific research & development services	8	20 482	7 250	1 804	216	–	28.7
54171	R&D in the physical, engineering, & life sciences	8	20 482	7 250	1 804	216	–	28.7
541710	R&D in the physical, engineering, & life sciences	8	20 482	7 250	1 804	216	–	28.7
5417101	R&D in the physical & engineering sciences	8	20 482	7 250	1 804	216	–	28.7
	KING WILLIAM COUNTY, VA							
54	**Professional, scientific, & technical services**	**17**	**2 528**	**885**	**210**	**55**	**64.4**	**12.3**
541	Professional, scientific, & technical services	17	2 528	885	210	55	64.4	12.3
	LANCASTER COUNTY, VA							
54	**Professional, scientific, & technical services**	**36**	**9 469**	**3 952**	**729**	**117**	**44.0**	**10.2**
541	Professional, scientific, & technical services	36	9 469	3 952	729	117	44.0	10.2
5411	Legal services	17	4 281	2 074	400	62	51.5	10.1
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 223	623	200	26	33.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 223	623	200	26	33.4	–
5413	Architectural, engineering, & related services	6	1 671	197	35	11	90.1	9.9
	LEE COUNTY, VA							
54	**Professional, scientific, & technical services**	**20**	**2 559**	**762**	**174**	**49**	**79.9**	**6.6**
541	Professional, scientific, & technical services	20	2 559	762	174	49	79.9	6.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LOUDOUN COUNTY, VA							
54	**Professional, scientific, & technical services**	**530**	**618 594**	**187 474**	**42 258**	**3 624**	**20.1**	**5.5**
541	Professional, scientific, & technical services	530	618 594	187 474	42 258	3 624	20.1	5.5
5411	Legal services	79	22 821	9 472	1 655	224	45.9	12.5
54111	Offices of lawyers	71	21 470	8 986	1 554	202	45.4	12.4
541110	Offices of lawyers	71	21 470	8 986	1 554	202	45.4	12.4
5411101	Offices of lawyers (except legal aid societies)	71	21 470	8 986	1 554	202	45.4	12.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	57	14 887	7 218	1 559	269	27.4	21.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	57	14 887	7 218	1 559	269	27.4	21.2
541211	Offices of certified public accountants	31	8 984	3 845	732	109	14.8	8.3
541213	Tax return preparation services	9	2 011	725	173	70	84.0	–
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	102	102 842	41 837	8 892	894	24.5	4.8
54131	Architectural services	14	5 885	2 355	500	51	48.9	–
541310	Architectural services	14	5 885	2 355	500	51	48.9	–
54133	Engineering services	71	86 839	35 647	7 463	749	22.5	5.7
541330	Engineering services	71	86 839	35 647	7 463	749	22.5	5.7
54135	Building inspection services	7	1 489	693	146	14	27.8	–
541350	Building inspection services	7	1 489	693	146	14	27.8	–
54137	Surveying & mapping (except geophysical) services	7	6 301	2 495	652	64	11.4	–
541370	Surveying & mapping (except geophysical) services	7	6 301	2 495	652	64	11.4	–
5414	Specialized design services	14	2 334	789	203	38	65.9	17.1
54143	Graphic design services	10	2 134	729	182	32	68.8	18.7
541430	Graphic design services	10	2 134	729	182	32	68.8	18.7
5415	Computer systems design & related services	153	418 086	106 725	25 673	1 730	14.2	3.5
54151	Computer systems design & related services	153	418 086	106 725	25 673	1 730	14.2	3.5
541511	Custom computer programming services	64	22 539	10 487	1 967	171	31.2	20.2
541512	Computer systems design services	62	391 175	93 980	23 322	1 504	13.0	2.1
5415121	Computer systems integrators	25	360 466	79 377	20 084	1 288	12.5	.6
5415122	Computer systems consultants (except systems integrators)	37	30 709	14 603	3 238	216	18.8	20.0
541519	Other computer related services	25	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	90	38 870	14 760	2 855	286	47.1	9.9
54161	Management consulting services	71	23 104	8 445	1 613	167	58.5	16.5
541611	Administrative management & general management consulting service	32	9 254	4 497	839	76	46.4	7.6
541612	Human resources & executive search consulting services	11	4 293	1 182	221	27	41.7	45.8
541613	Marketing consulting services	22	5 765	1 668	354	49	88.8	9.5
54162	Environmental consulting services	6	7 813	3 826	873	82	19.3	–
541620	Environmental consulting services	6	7 813	3 826	873	82	19.3	–
54169	Other scientific & technical consulting services	13	7 953	2 489	369	37	41.3	.7
541690	Other scientific & technical consulting services	13	7 953	2 489	369	37	41.3	.7
5417	Scientific research & development services	8	8 881	3 795	829	93	15.9	39.3
5418	Advertising & related services	18	6 862	2 100	389	63	46.6	1.8
5419	Other professional, scientific, & technical services	9	3 011	778	203	27	21.2	13.1
	LOUISA COUNTY, VA							
54	**Professional, scientific, & technical services**	**33**	**5 652**	**2 354**	**494**	**89**	**63.0**	**4.2**
541	Professional, scientific, & technical services	33	5 652	2 354	494	89	63.0	4.2
5413	Architectural, engineering, & related services	5	1 622	886	199	37	36.4	–
	LUNENBURG COUNTY, VA							
54	**Professional, scientific, & technical services**	**7**	**1 116**	**617**	**147**	**27**	**50.0**	**–**
541	Professional, scientific, & technical services	7	1 116	617	147	27	50.0	–
	MADISON COUNTY, VA							
54	**Professional, scientific, & technical services**	**18**	**1 475**	**467**	**102**	**32**	**48.7**	**7.9**
541	Professional, scientific, & technical services	18	1 475	467	102	32	48.7	7.9
	MATHEWS COUNTY, VA							
54	**Professional, scientific, & technical services**	**9**	**854**	**353**	**83**	**21**	**67.0**	**9.3**
	MECKLENBURG COUNTY, VA							
54	**Professional, scientific, & technical services**	**30**	**7 426**	**2 957**	**626**	**218**	**36.0**	**–**
541	Professional, scientific, & technical services	30	7 426	2 957	626	218	36.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 067	689	209	132	33.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 067	689	209	132	33.5	–
5413	Architectural, engineering, & related services	6	3 544	1 520	243	53	37.8	–

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MIDDLESEX COUNTY, VA							
54	**Professional, scientific, & technical services**	**21**	**3 680**	**1 421**	**307**	**59**	**49.1**	**11.2**
541	Professional, scientific, & technical services	21	3 680	1 421	307	59	49.1	11.2
5413	Architectural, engineering, & related services	5	1 558	652	157	30	37.7	2.4
	MONTGOMERY COUNTY, VA							
54	**Professional, scientific, & technical services**	**150**	**115 319**	**41 885**	**8 973**	**1 231**	**18.2**	**10.7**
541	Professional, scientific, & technical services	150	115 319	41 885	8 973	1 231	18.2	10.7
5411	Legal services	33	4 449	1 807	358	80	71.7	6.2
54111	Offices of lawyers	33	4 449	1 807	358	80	71.7	6.2
541110	Offices of lawyers	33	4 449	1 807	358	80	71.7	6.2
5411101	Offices of lawyers (except legal aid societies)	33	4 449	1 807	358	80	71.7	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	4 136	1 656	395	98	65.5	15.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	4 136	1 656	395	98	65.5	15.4
541213	Tax return preparation services	6	1 324	234	78	35	100.0	–
5413	Architectural, engineering, & related services	32	29 510	14 967	3 178	427	10.0	5.3
54133	Engineering services	22	26 166	13 504	2 848	369	5.9	5.9
541330	Engineering services	22	26 166	13 504	2 848	369	5.9	5.9
5415	Computer systems design & related services	20	22 009	9 549	1 956	224	20.1	4.7
54151	Computer systems design & related services	20	22 009	9 549	1 956	224	20.1	4.7
541512	Computer systems design services	9	17 021	7 125	1 455	168	22.9	–
5416	Management, scientific, & technical consulting services	20	6 462	2 913	507	74	53.4	.7
54162	Environmental consulting services	6	4 048	1 933	347	54	60.2	–
541620	Environmental consulting services	6	4 048	1 933	347	54	60.2	–
5417	Scientific research & development services	13	46 691	10 483	2 464	253	6.8	18.2
54171	R&D in the physical, engineering, & life sciences	13	46 691	10 483	2 464	253	6.8	18.2
541710	R&D in the physical, engineering, & life sciences	13	46 691	10 483	2 464	253	6.8	18.2
5417101	R&D in the physical & engineering sciences	7	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	6	1 410	299	61	31	64.4	–
54192	Photographic services	6	1 410	299	61	31	64.4	–
541921	Photographic studios, portrait	6	1 410	299	61	31	64.4	–
	NELSON COUNTY, VA							
54	**Professional, scientific, & technical services**	**25**	**5 034**	**2 177**	**514**	**81**	**33.2**	**29.5**
541	Professional, scientific, & technical services	25	5 034	2 177	514	81	33.2	29.5
5413	Architectural, engineering, & related services	5	1 821	827	182	30	8.9	74.4
	NEW KENT COUNTY, VA							
54	**Professional, scientific, & technical services**	**20**	**2 320**	**929**	**245**	**34**	**52.8**	**31.3**
541	Professional, scientific, & technical services	20	2 320	929	245	34	52.8	31.3
	NORTHAMPTON COUNTY, VA							
54	**Professional, scientific, & technical services**	**14**	**1 591**	**428**	**117**	**39**	**30.0**	**14.7**
541	Professional, scientific, & technical services	14	1 591	428	117	39	30.0	14.7
	NORTHUMBERLAND COUNTY, VA							
54	**Professional, scientific, & technical services**	**11**	**1 659**	**664**	**135**	**30**	**58.8**	**21.3**
541	Professional, scientific, & technical services	11	1 659	664	135	30	58.8	21.3
	NOTTOWAY COUNTY, VA							
54	**Professional, scientific, & technical services**	**15**	**2 164**	**830**	**208**	**69**	**58.4**	**14.3**
541	Professional, scientific, & technical services	15	2 164	830	208	69	58.4	14.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 059	309	115	45	70.8	29.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 059	309	115	45	70.8	29.2
	ORANGE COUNTY, VA							
54	**Professional, scientific, & technical services**	**42**	**9 717**	**3 835**	**881**	**145**	**52.6**	**7.1**
541	Professional, scientific, & technical services	42	9 717	3 835	881	145	52.6	7.1
5413	Architectural, engineering, & related services	11	1 934	864	152	24	91.4	8.6
	PAGE COUNTY, VA							
54	**Professional, scientific, & technical services**	**20**	**3 114**	**970**	**217**	**65**	**49.2**	**5.9**
541	Professional, scientific, & technical services	20	3 114	970	217	65	49.2	5.9
	PATRICK COUNTY, VA							
54	**Professional, scientific, & technical services**	**10**	**1 371**	**520**	**126**	**37**	**79.2**	**13.6**
541	Professional, scientific, & technical services	10	1 371	520	126	37	79.2	13.6

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PITTSYLVANIA COUNTY, VA							
54	**Professional, scientific, & technical services**	**26**	**4 050**	**1 153**	**334**	**182**	**41.0**	**6.0**
541	Professional, scientific, & technical services	26	4 050	1 153	334	182	41.0	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 003	611	204	149	18.9	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 003	611	204	149	18.9	.2
541213	Tax return preparation services	4	1 290	382	151	133	14.0	–
	POWHATAN COUNTY, VA							
54	**Professional, scientific, & technical services**	**30**	**3 813**	**1 582**	**338**	**55**	**66.8**	**7.3**
541	Professional, scientific, & technical services	30	3 813	1 582	338	55	66.8	7.3
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
	PRINCE EDWARD COUNTY, VA							
54	**Professional, scientific, & technical services**	**23**	**3 838**	**1 728**	**360**	**83**	**66.0**	**5.3**
541	Professional, scientific, & technical services	23	3 838	1 728	360	83	66.0	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 087	612	128	25	37.9	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 087	612	128	25	37.9	2.5
	PRINCE GEORGE COUNTY, VA							
54	**Professional, scientific, & technical services**	**36**	**31 671**	**13 102**	**3 428**	**277**	**6.8**	**13.8**
541	Professional, scientific, & technical services	36	31 671	13 102	3 428	277	6.8	13.8
5413	Architectural, engineering, & related services	9	7 475	4 595	1 090	109	6.2	48.0
5415	Computer systems design & related services	6	D	D	D	c	D	D
54151	Computer systems design & related services	6	D	D	D	c	D	D
541512	Computer systems design services	3	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	c	D	D
	PRINCE WILLIAM COUNTY, VA							
54	**Professional, scientific, & technical services**	**403**	**189 622**	**81 762**	**18 023**	**2 322**	**26.0**	**5.6**
541	Professional, scientific, & technical services	403	189 622	81 762	18 023	2 322	26.0	5.6
5411	Legal services	61	18 457	7 935	1 674	242	30.2	12.1
54111	Offices of lawyers	53	16 451	7 024	1 487	212	29.5	13.6
541110	Offices of lawyers	53	16 451	7 024	1 487	212	29.5	13.6
5411101	Offices of lawyers (except legal aid societies)	53	16 451	7 024	1 487	212	29.5	13.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	57	15 225	8 690	2 003	549	27.8	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	57	15 225	8 690	2 003	549	27.8	8.4
541211	Offices of certified public accountants	23	6 051	2 592	603	94	43.6	9.6
541213	Tax return preparation services	9	2 751	1 316	466	282	10.4	15.0
541219	Other accounting services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	65	49 265	21 560	4 640	507	23.3	2.5
54133	Engineering services	44	39 658	17 252	3 653	383	20.5	2.1
541330	Engineering services	44	39 658	17 252	3 653	383	20.5	2.1
54137	Surveying & mapping (except geophysical) services	6	1 941	1 145	244	36	23.5	5.4
541370	Surveying & mapping (except geophysical) services	6	1 941	1 145	244	36	23.5	5.4
5414	Specialized design services	14	3 096	1 137	169	35	33.9	1.9
54143	Graphic design services	8	1 775	537	53	14	49.8	–
541430	Graphic design services	8	1 775	537	53	14	49.8	–
5415	Computer systems design & related services	98	62 616	26 705	5 940	483	14.6	6.3
54151	Computer systems design & related services	98	62 616	26 705	5 940	483	14.6	6.3
541511	Custom computer programming services	33	D	D	D	c	D	D
541512	Computer systems design services	50	41 234	16 856	4 051	322	12.2	1.1
5415122	Computer systems consultants (except systems integrators)	34	35 382	13 858	3 350	268	10.1	1.3
5416	Management, scientific, & technical consulting services	61	16 621	7 159	1 679	171	41.1	8.6
54161	Management consulting services	46	13 378	6 087	1 454	141	40.6	3.4
541611	Administrative management & general management consulting service	25	D	D	D	b	D	D
5418	Advertising & related services	25	16 303	5 595	1 230	215	58.7	2.7
54189	Other services related to advertising	8	3 263	1 102	201	51	38.0	–
541890	Other services related to advertising	8	3 263	1 102	201	51	38.0	–
5418903	Sign painting & lettering shop	5	1 649	496	106	25	44.5	–
5419	Other professional, scientific, & technical services	15	4 294	1 208	271	86	29.8	.4
54192	Photographic services	12	3 919	1 087	253	81	23.1	.4
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	PULASKI COUNTY, VA							
54	**Professional, scientific, & technical services**	**30**	**5 742**	**1 764**	**353**	**91**	**46.8**	**7.1**
541	Professional, scientific, & technical services	30	5 742	1 764	353	91	46.8	7.1
5411	Legal services	9	3 021	738	153	39	28.5	–
54111	Offices of lawyers	9	3 021	738	153	39	28.5	–
541110	Offices of lawyers	9	3 021	738	153	39	28.5	–
5411101	Offices of lawyers (except legal aid societies)	9	3 021	738	153	39	28.5	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RAPPAHANNOCK COUNTY, VA							
54	**Professional, scientific, & technical services**	**18**	**6 404**	**2 253**	**519**	**58**	**24.0**	**11.3**
541	Professional, scientific, & technical services	18	6 404	2 253	519	58	24.0	11.3
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
	RICHMOND COUNTY, VA							
54	**Professional, scientific, & technical services**	**13**	**1 626**	**690**	**121**	**30**	**79.2**	**10.0**
541	Professional, scientific, & technical services	13	1 626	690	121	30	79.2	10.0
	ROANOKE COUNTY, VA							
54	**Professional, scientific, & technical services**	**117**	**34 199**	**14 855**	**2 808**	**461**	**49.2**	**8.2**
541	Professional, scientific, & technical services	117	34 199	14 855	2 808	461	49.2	8.2
5411	Legal services	17	4 674	1 773	229	55	37.0	3.0
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	8 897	4 457	773	151	30.7	18.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	8 897	4 457	773	151	30.7	18.4
541211	Offices of certified public accountants	17	4 368	2 269	458	70	45.5	5.9
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	26	8 391	4 320	866	126	61.9	3.1
5415	Computer systems design & related services	10	5 940	2 436	551	54	46.3	–
54151	Computer systems design & related services	10	5 940	2 436	551	54	46.3	–
541512	Computer systems design services	7	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
	ROCKBRIDGE COUNTY, VA							
54	**Professional, scientific, & technical services**	**14**	**1 970**	**703**	**165**	**31**	**33.6**	**1.7**
541	Professional, scientific, & technical services	14	1 970	703	165	31	33.6	1.7
	ROCKINGHAM COUNTY, VA							
54	**Professional, scientific, & technical services**	**46**	**13 483**	**5 362**	**991**	**214**	**45.0**	**30.2**
541	Professional, scientific, & technical services	46	13 483	5 362	991	214	45.0	30.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 662	424	114	40	96.3	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 662	424	114	40	96.3	3.7
5413	Architectural, engineering, & related services	11	2 938	1 453	329	59	38.4	53.7
5418	Advertising & related services	6	D	D	D	b	D	D
	RUSSELL COUNTY, VA							
54	**Professional, scientific, & technical services**	**28**	**9 072**	**4 617**	**864**	**339**	**24.9**	**1.8**
541	Professional, scientific, & technical services	28	9 072	4 617	864	339	24.9	1.8
5411	Legal services	13	4 561	2 426	384	77	33.3	–
54111	Offices of lawyers	13	4 561	2 426	384	77	33.3	–
541110	Offices of lawyers	13	4 561	2 426	384	77	33.3	–
5411101	Offices of lawyers (except legal aid societies)	13	4 561	2 426	384	77	33.3	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
	SCOTT COUNTY, VA							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	c	D	D
5413	Architectural, engineering, & related services	4	D	D	D	c	D	D
54133	Engineering services	2	D	D	D	c	D	D
541330	Engineering services	2	D	D	D	c	D	D
	SHENANDOAH COUNTY, VA							
54	**Professional, scientific, & technical services**	**47**	**6 156**	**2 402**	**529**	**176**	**48.6**	**6.5**
541	Professional, scientific, & technical services	47	6 156	2 402	529	176	48.6	6.5
	SMYTH COUNTY, VA							
54	**Professional, scientific, & technical services**	**34**	**11 163**	**4 564**	**999**	**165**	**54.4**	**3.7**
541	Professional, scientific, & technical services	34	11 163	4 564	999	165	54.4	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 523	659	191	45	42.2	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 523	659	191	45	42.2	1.2
5413	Architectural, engineering, & related services	5	3 813	1 870	425	52	14.2	1.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTHAMPTON COUNTY, VA							
54	**Professional, scientific, & technical services**	**14**	**3 250**	**909**	**205**	**39**	**43.5**	**2.7**
541	Professional, scientific, & technical services	14	3 250	909	205	39	43.5	2.7
	SPOTSYLVANIA COUNTY, VA							
54	**Professional, scientific, & technical services**	**80**	**55 724**	**15 749**	**3 341**	**569**	**14.2**	**5.4**
541	Professional, scientific, & technical services	80	55 724	15 749	3 341	569	14.2	5.4
5411	Legal services	14	3 352	1 640	360	46	41.9	5.3
54111	Offices of lawyers	14	3 352	1 640	360	46	41.9	5.3
541110	Offices of lawyers	14	3 352	1 640	360	46	41.9	5.3
5411101	Offices of lawyers (except legal aid societies)	14	3 352	1 640	360	46	41.9	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	34 014	6 678	1 085	160	5.3	5.0
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5418	Advertising & related services	6	D	D	D	e	D	D
	STAFFORD COUNTY, VA							
54	**Professional, scientific, & technical services**	**96**	**37 892**	**12 839**	**2 791**	**351**	**50.8**	**4.5**
541	Professional, scientific, & technical services	96	37 892	12 839	2 791	351	50.8	4.5
5411	Legal services	25	5 316	1 933	529	59	31.6	12.6
54111	Offices of lawyers	22	4 822	1 720	481	50	33.9	7.1
541110	Offices of lawyers	22	4 822	1 720	481	50	33.9	7.1
5411101	Offices of lawyers (except legal aid societies)	22	4 822	1 720	481	50	33.9	7.1
5413	Architectural, engineering, & related services	20	15 754	6 408	1 316	153	13.5	5.8
54133	Engineering services	11	13 118	5 030	995	107	12.2	6.4
541330	Engineering services	11	13 118	5 030	995	107	12.2	6.4
54137	Surveying & mapping (except geophysical) services	6	2 131	1 180	277	41	20.2	–
541370	Surveying & mapping (except geophysical) services	6	2 131	1 180	277	41	20.2	–
5415	Computer systems design & related services	21	9 313	1 921	420	39	89.0	–
54151	Computer systems design & related services	21	9 313	1 921	420	39	89.0	–
541512	Computer systems design services	13	7 804	1 357	319	24	95.7	–
5416	Management, scientific, & technical consulting services	11	3 640	1 243	244	25	93.7	–
5418	Advertising & related services	4	D	D	D	b	D	D
	SURRY COUNTY, VA							
54	**Professional, scientific, & technical services**	**5**	**956**	**319**	**72**	**14**	**53.0**	**26.0**
541	Professional, scientific, & technical services	5	956	319	72	14	53.0	26.0
	SUSSEX COUNTY, VA							
54	**Professional, scientific, & technical services**	**5**	**360**	**73**	**16**	**7**	**20.6**	**33.6**
	TAZEWELL COUNTY, VA							
54	**Professional, scientific, & technical services**	**64**	**44 686**	**14 823**	**3 704**	**517**	**15.6**	**51.2**
541	Professional, scientific, & technical services	64	44 686	14 823	3 704	517	15.6	51.2
5411	Legal services	25	5 437	1 894	447	99	55.2	3.2
54111	Offices of lawyers	25	5 437	1 894	447	99	55.2	3.2
541110	Offices of lawyers	25	5 437	1 894	447	99	55.2	3.2
5411101	Offices of lawyers (except legal aid societies)	25	5 437	1 894	447	99	55.2	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 580	739	222	73	69.2	24.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 580	739	222	73	69.2	24.4
5413	Architectural, engineering, & related services	7	D	D	D	c	D	D
54133	Engineering services	3	D	D	D	c	D	D
541330	Engineering services	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	c	D	D
54169	Other scientific & technical consulting services	2	D	D	D	c	D	D
541690	Other scientific & technical consulting services	2	D	D	D	c	D	D
5418	Advertising & related services	5	2 947	708	168	34	36.1	45.0
	WARREN COUNTY, VA							
54	**Professional, scientific, & technical services**	**52**	**28 205**	**12 147**	**2 780**	**232**	**17.3**	**2.8**
541	Professional, scientific, & technical services	52	28 205	12 147	2 780	232	17.3	2.8
5415	Computer systems design & related services	10	D	D	D	b	D	D
54151	Computer systems design & related services	10	D	D	D	b	D	D
541511	Custom computer programming services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON COUNTY, VA							
54	**Professional, scientific, & technical services**	**81**	**26 692**	**11 106**	**2 355**	**395**	**40.6**	**12.6**
541	Professional, scientific, & technical services	81	26 692	11 106	2 355	395	40.6	12.6
5411	Legal services	28	14 857	6 670	1 386	179	27.5	14.4
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	4 046	1 308	303	109	56.5	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	4 046	1 308	303	109	56.5	1.8
5413	Architectural, engineering, & related services	18	D	D	D	b	D	D
	WESTMORELAND COUNTY, VA							
54	**Professional, scientific, & technical services**	**28**	**5 269**	**1 633**	**340**	**73**	**78.3**	**–**
541	Professional, scientific, & technical services	28	5 269	1 633	340	73	78.3	–
5413	Architectural, engineering, & related services	6	1 759	626	136	19	100.0	–
	WISE COUNTY, VA							
54	**Professional, scientific, & technical services**	**53**	**18 532**	**8 574**	**1 902**	**299**	**35.3**	**7.7**
541	Professional, scientific, & technical services	53	18 532	8 574	1 902	299	35.3	7.7
5411	Legal services	22	4 941	1 915	365	68	53.1	9.7
54111	Offices of lawyers	22	4 941	1 915	365	68	53.1	9.7
541110	Offices of lawyers	22	4 941	1 915	365	68	53.1	9.7
5411101	Offices of lawyers (except legal aid societies)	22	4 941	1 915	365	68	53.1	9.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 099	931	261	64	76.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 099	931	261	64	76.9	–
5413	Architectural, engineering, & related services	11	8 892	4 472	1 040	123	8.5	10.4
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
	WYTHE COUNTY, VA							
54	**Professional, scientific, & technical services**	**31**	**8 433**	**3 079**	**720**	**159**	**38.4**	**44.7**
541	Professional, scientific, & technical services	31	8 433	3 079	720	159	38.4	44.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 710	883	183	40	46.1	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 710	883	183	40	46.1	8.9
5416	Management, scientific, & technical consulting services	6	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
	YORK COUNTY, VA							
54	**Professional, scientific, & technical services**	**76**	**15 000**	**5 908**	**1 316**	**241**	**47.7**	**9.8**
541	Professional, scientific, & technical services	76	15 000	5 908	1 316	241	47.7	9.8
5411	Legal services	15	2 858	1 116	250	42	45.7	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 345	563	123	26	44.8	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 345	563	123	26	44.8	8.6
5413	Architectural, engineering, & related services	14	5 653	2 431	556	93	50.9	15.7

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALEXANDRIA, VA (IC)							
54	**Professional, scientific, & technical services**	**894**	**1 456 198**	**634 180**	**145 482**	**12 710**	**13.7**	**10.0**
541	Professional, scientific, & technical services	894	1 456 198	634 180	145 482	12 710	13.7	10.0
5411	Legal services	199	170 303	61 937	13 337	1 232	11.9	3.4
54111	Offices of lawyers	183	138 333	54 817	11 679	1 020	14.1	4.0
541110	Offices of lawyers	183	138 333	54 817	11 679	1 020	14.1	4.0
5411101	Offices of lawyers (except legal aid societies)	183	138 333	54 817	11 679	1 020	14.1	4.0
54119	Other legal services	16	31 970	7 120	1 658	212	2.3	.6
541199	All other legal services	9	30 634	6 546	1 517	189	–	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	47	21 223	9 350	2 628	358	16.5	16.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	47	21 223	9 350	2 628	358	16.5	16.3
541211	Offices of certified public accountants	28	17 053	7 422	1 955	227	13.7	18.1
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	140	397 477	178 702	41 241	3 536	9.1	3.9
54131	Architectural services	41	52 230	19 564	4 391	420	6.8	2.7
541310	Architectural services	41	52 230	19 564	4 391	420	6.8	2.7
54133	Engineering services	88	311 035	144 582	32 884	2 806	10.4	4.0
541330	Engineering services	88	311 035	144 582	32 884	2 806	10.4	4.0
54137	Surveying & mapping (except geophysical) services	3	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	c	D	D
54138	Testing laboratories	4	D	D	D	b	D	D
541380	Testing laboratories	4	D	D	D	b	D	D
5414	Specialized design services	47	30 788	8 326	1 805	202	23.3	3.3
54141	Interior design services	16	D	D	D	b	D	D
541410	Interior design services	16	D	D	D	b	D	D
54143	Graphic design services	29	24 068	6 457	1 342	152	14.2	2.6
541430	Graphic design services	29	24 068	6 457	1 342	152	14.2	2.6
5414301	Graphic design services (except commercial art & medical artists)	28	D	D	D	c	D	D
5415	Computer systems design & related services	126	443 491	204 427	47 629	4 138	5.8	15.9
54151	Computer systems design & related services	126	443 491	204 427	47 629	4 138	5.8	15.9
541511	Custom computer programming services	53	144 639	63 601	15 167	1 253	9.5	19.8
541512	Computer systems design services	56	273 950	125 930	28 921	2 559	2.0	15.3
5415121	Computer systems integrators	17	118 502	50 108	10 579	981	.4	33.5
5415122	Computer systems consultants (except systems integrators)	39	155 448	75 822	18 342	1 578	3.3	1.5
541519	Other computer related services	12	12 110	7 163	1 833	98	23.2	1.0
5416	Management, scientific, & technical consulting services	202	249 975	119 574	27 271	2 035	26.8	9.8
54161	Management consulting services	158	210 817	102 845	23 876	1 792	23.5	11.4
541611	Administrative management & general management consulting service	78	142 715	76 234	17 993	1 256	8.4	13.4
541612	Human resources & executive search consulting services	21	22 738	12 588	2 030	237	59.0	.9
5416123	Human resources & personnel management consulting	12	D	D	D	c	D	D
541613	Marketing consulting services	47	37 581	11 154	3 170	238	56.5	10.8
541618	Other management consulting services	7	5 129	1 641	301	26	55.4	–
54162	Environmental consulting services	9	10 422	3 913	932	75	49.3	–
541620	Environmental consulting services	9	10 422	3 913	932	75	49.3	–
54169	Other scientific & technical consulting services	35	28 736	12 816	2 463	168	42.9	1.8
541690	Other scientific & technical consulting services	35	28 736	12 816	2 463	168	42.9	1.8
5417	Scientific research & development services	16	36 180	15 050	3 565	293	7.6	62.5
54171	R&D in the physical, engineering, & life sciences	15	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	15	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	14	D	D	D	e	D	D
5418	Advertising & related services	82	77 410	27 593	5 910	590	35.8	1.9
54181	Advertising agencies	20	15 718	8 270	1 811	153	33.1	.4
541810	Advertising agencies	20	15 718	8 270	1 811	153	33.1	.4
54182	Public relations agencies	45	33 403	11 211	2 217	175	57.5	4.0
541820	Public relations agencies	45	33 403	11 211	2 217	175	57.5	4.0
54183	Media buying services	3	D	D	D	b	D	D
541830	Media buying services	3	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	35	29 351	9 221	2 096	326	28.9	1.0
54191	Marketing research & public opinion polling	10	12 936	3 687	922	148	33.5	.6
541910	Marketing research & public opinion polling	10	12 936	3 687	922	148	33.5	.6
54192	Photographic services	19	13 909	4 511	907	144	20.3	1.6
541921	Photographic studios, portrait	12	4 599	1 648	174	48	42.2	4.7
541922	Commercial photography	7	9 310	2 863	733	96	9.5	–
	BEDFORD, VA (IC)							
54	**Professional, scientific, & technical services**	**38**	**6 940**	**2 369**	**533**	**114**	**55.4**	**3.5**
541	Professional, scientific, & technical services	38	6 940	2 369	533	114	55.4	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BRISTOL, VA (IC)							
54	**Professional, scientific, & technical services**	**54**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	54	D	D	D	e	D	D
5411	Legal services	26	7 051	3 657	712	107	34.1	19.2
54111	Offices of lawyers	26	7 051	3 657	712	107	34.1	19.2
541110	Offices of lawyers	26	7 051	3 657	712	107	34.1	19.2
5411101	Offices of lawyers (except legal aid societies)	26	7 051	3 657	712	107	34.1	19.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	4 788	2 425	493	100	8.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	4 788	2 425	493	100	8.3	–
541211	Offices of certified public accountants	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	BUENA VISTA, VA (IC)							
54	**Professional, scientific, & technical services**	**8**	**646**	**198**	**47**	**19**	**96.4**	**3.6**
	CHARLOTTESVILLE, VA (IC)							
54	**Professional, scientific, & technical services**	**206**	**118 748**	**49 675**	**12 452**	**1 448**	**24.3**	**4.2**
541	Professional, scientific, & technical services	206	118 748	49 675	12 452	1 448	24.3	4.2
5411	Legal services	66	30 916	13 315	4 715	310	23.4	1.6
54111	Offices of lawyers	65	D	D	D	e	D	D
541110	Offices of lawyers	65	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	65	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	10 754	4 562	1 232	231	30.7	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	10 754	4 562	1 232	231	30.7	10.5
541211	Offices of certified public accountants	25	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	47	29 888	11 781	2 516	281	28.3	1.5
54131	Architectural services	25	9 627	4 136	872	107	52.0	1.2
541310	Architectural services	25	9 627	4 136	872	107	52.0	1.2
54133	Engineering services	16	18 905	6 822	1 480	146	16.8	1.7
541330	Engineering services	16	18 905	6 822	1 480	146	16.8	1.7
5414	Specialized design services	12	2 811	629	135	27	81.0	19.0
54143	Graphic design services	7	1 660	416	95	18	67.9	32.1
541430	Graphic design services	7	1 660	416	95	18	67.9	32.1
5415	Computer systems design & related services	12	9 822	4 742	1 071	105	15.5	5.5
54151	Computer systems design & related services	12	9 822	4 742	1 071	105	15.5	5.5
541511	Custom computer programming services	7	8 326	4 178	980	91	8.0	.3
5416	Management, scientific, & technical consulting services	15	25 889	12 469	2 335	266	9.2	2.0
54169	Other scientific & technical consulting services	2	D	D	D	c	D	D
541690	Other scientific & technical consulting services	2	D	D	D	c	D	D
5418	Advertising & related services	9	3 809	1 100	243	42	15.8	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	c	D	D
	CHESAPEAKE, VA (IC)							
54	**Professional, scientific, & technical services**	**263**	**198 123**	**84 514**	**19 182**	**2 653**	**14.4**	**13.2**
541	Professional, scientific, & technical services	263	198 123	84 514	19 182	2 653	14.4	13.2
5411	Legal services	57	17 185	7 927	1 717	269	40.5	1.9
54111	Offices of lawyers	54	16 908	7 898	1 715	268	39.5	2.0
541110	Offices of lawyers	54	16 908	7 898	1 715	268	39.5	2.0
5411101	Offices of lawyers (except legal aid societies)	54	16 908	7 898	1 715	268	39.5	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	8 022	3 281	828	251	43.5	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	8 022	3 281	828	251	43.5	3.2
541211	Offices of certified public accountants	17	4 599	2 196	523	100	27.2	2.1
541213	Tax return preparation services	16	1 116	349	142	102	35.8	.8
541219	Other accounting services	16	2 307	736	163	49	79.6	6.6
5413	Architectural, engineering, & related services	55	77 061	36 524	8 137	1 033	8.5	18.5
54133	Engineering services	31	68 144	32 625	7 316	874	6.8	20.2
541330	Engineering services	31	68 144	32 625	7 316	874	6.8	20.2
5415	Computer systems design & related services	33	65 294	24 011	5 791	572	8.2	.2
54151	Computer systems design & related services	33	65 294	24 011	5 791	572	8.2	.2
541511	Custom computer programming services	14	D	D	D	b	D	D
541512	Computer systems design services	17	52 416	19 238	4 652	475	7.4	–
5415121	Computer systems integrators	10	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	30	21 323	10 478	2 174	355	14.7	38.4
54161	Management consulting services	21	10 601	6 156	1 214	254	8.0	35.6
541611	Administrative management & general management consulting service	13	9 583	5 690	1 160	230	3.2	39.2
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHESAPEAKE, VA (IC)—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	15	5 032	1 354	306	63	30.0	49.4
5419	Other professional, scientific, & technical services	16	3 166	774	184	96	12.6	13.4
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	CLIFTON FORGE, VA (IC)							
54	**Professional, scientific, & technical services**	**6**	**535**	**134**	**42**	**23**	**90.7**	**–**
	COLONIAL HEIGHTS, VA (IC)							
54	**Professional, scientific, & technical services**	**35**	**8 291**	**3 518**	**803**	**219**	**28.1**	**26.2**
541	Professional, scientific, & technical services	35	8 291	3 518	803	219	28.1	26.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 370	1 028	312	123	16.9	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 370	1 028	312	123	16.9	2.4
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	COVINGTON, VA (IC)							
54	**Professional, scientific, & technical services**	**13**	**2 780**	**889**	**181**	**39**	**70.9**	**–**
541	Professional, scientific, & technical services	13	2 780	889	181	39	70.9	–
	DANVILLE, VA (IC)							
54	**Professional, scientific, & technical services**	**76**	**27 315**	**11 584**	**2 608**	**577**	**19.9**	**19.9**
541	Professional, scientific, & technical services	76	27 315	11 584	2 608	577	19.9	19.9
5411	Legal services	25	9 988	4 590	853	134	17.5	11.7
54111	Offices of lawyers	22	9 814	4 524	838	130	16.2	11.7
541110	Offices of lawyers	22	9 814	4 524	838	130	16.2	11.7
5411101	Offices of lawyers (except legal aid societies)	22	9 814	4 524	838	130	16.2	11.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	9 867	4 415	1 110	308	23.4	33.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	9 867	4 415	1 110	308	23.4	33.3
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	EMPORIA, VA (IC)							
54	**Professional, scientific, & technical services**	**13**	**3 057**	**1 179**	**289**	**49**	**53.6**	**.9**
541	Professional, scientific, & technical services	13	3 057	1 179	289	49	53.6	.9
	FAIRFAX, VA (IC)							
54	**Professional, scientific, & technical services**	**504**	**887 108**	**240 292**	**52 605**	**4 979**	**7.6**	**3.7**
541	Professional, scientific, & technical services	504	887 108	240 292	52 605	4 979	7.6	3.7
5411	Legal services	221	83 515	41 267	8 598	962	23.1	3.8
54111	Offices of lawyers	202	75 258	36 733	7 610	839	23.6	4.0
541110	Offices of lawyers	202	75 258	36 733	7 610	839	23.6	4.0
5411101	Offices of lawyers (except legal aid societies)	202	75 258	36 733	7 610	839	23.6	4.0
54119	Other legal services	19	8 257	4 534	988	123	17.9	2.4
541191	Title abstract & settlement offices	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	17 524	9 810	2 176	240	24.6	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	17 524	9 810	2 176	240	24.6	2.0
541211	Offices of certified public accountants	29	14 370	8 280	1 794	188	19.5	1.6
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	52	91 693	36 750	7 980	672	12.0	.4
54131	Architectural services	14	8 619	4 050	740	85	16.5	–
541310	Architectural services	14	8 619	4 050	740	85	16.5	–
54133	Engineering services	28	80 985	31 651	7 020	547	10.9	.4
541330	Engineering services	28	80 985	31 651	7 020	547	10.9	.4
5414	Specialized design services	14	3 281	948	189	24	49.1	11.5
54143	Graphic design services	8	1 920	449	92	14	66.6	1.9
541430	Graphic design services	8	1 920	449	92	14	66.6	1.9
5415	Computer systems design & related services	82	616 050	116 623	26 277	2 290	3.0	4.3
54151	Computer systems design & related services	82	616 050	116 623	26 277	2 290	3.0	4.3
541511	Custom computer programming services	30	69 474	28 921	6 944	621	1.7	37.7
541512	Computer systems design services	39	534 354	81 939	18 456	1 521	2.1	–
5415121	Computer systems integrators	18	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	21	D	D	D	e	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAIRFAX, VA (IC)—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	68	51 354	24 622	5 088	583	17.3	2.2
54161	Management consulting services	53	39 526	18 943	3 161	396	20.7	1.6
541611	Administrative management & general management consulting service	19	20 751	9 798	1 370	209	5.0	2.7
541612	Human resources & executive search consulting services	18	11 042	5 413	1 032	109	39.6	.1
5416122	Executive placement services	8	3 768	2 109	318	30	45.6	.2
5416123	Human resources & personnel management consulting	10	7 274	3 304	714	79	36.6	–
541613	Marketing consulting services	11	D	D	D	b	D	D
54169	Other scientific & technical consulting services	8	D	D	D	b	D	D
541690	Other scientific & technical consulting services	8	D	D	D	b	D	D
5417	Scientific research & development services	6	17 387	8 419	1 843	145	6.1	–
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	c	D	D
5418	Advertising & related services	13	4 086	1 256	315	37	27.1	12.4
5419	Other professional, scientific, & technical services	5	2 218	597	139	26	71.9	–
	FALLS CHURCH, VA (IC)							
54	**Professional, scientific, & technical services**	**127**	**157 696**	**68 031**	**18 030**	**1 600**	**23.0**	**1.5**
541	Professional, scientific, & technical services	127	157 696	68 031	18 030	1 600	23.0	1.5
5411	Legal services	34	31 625	10 145	2 246	219	80.3	.2
54111	Offices of lawyers	34	31 625	10 145	2 246	219	80.3	.2
541110	Offices of lawyers	34	31 625	10 145	2 246	219	80.3	.2
5411101	Offices of lawyers (except legal aid societies)	34	31 625	10 145	2 246	219	80.3	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 561	1 276	287	41	93.5	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 561	1 276	287	41	93.5	6.5
5413	Architectural, engineering, & related services	23	32 932	16 214	4 561	400	13.0	1.6
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
54133	Engineering services	15	28 061	13 676	3 986	343	11.1	1.8
541330	Engineering services	15	28 061	13 676	3 986	343	11.1	1.8
5414	Specialized design services	5	2 693	1 423	328	37	13.6	–
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	21	60 073	28 459	7 511	563	2.9	2.2
54151	Computer systems design & related services	21	60 073	28 459	7 511	563	2.9	2.2
541511	Custom computer programming services	9	10 397	5 546	1 079	99	4.7	6.7
541512	Computer systems design services	10	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	23	24 532	9 356	2 772	304	8.2	1.0
54161	Management consulting services	15	8 739	4 178	904	92	15.5	2.7
541611	Administrative management & general management consulting service	7	6 905	3 095	723	70	6.6	2.0
54169	Other scientific & technical consulting services	7	D	D	D	c	D	D
541690	Other scientific & technical consulting services	7	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541922	Commercial photography	2	D	D	D	b	D	D
	FRANKLIN, VA (IC)							
54	**Professional, scientific, & technical services**	**12**	**2 611**	**1 110**	**247**	**79**	**41.0**	**–**
541	Professional, scientific, & technical services	12	2 611	1 110	247	79	41.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 408	762	181	63	1.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 408	762	181	63	1.2	–
	FREDERICKSBURG, VA (IC)							
54	**Professional, scientific, & technical services**	**134**	**44 721**	**17 411**	**3 795**	**658**	**36.7**	**5.6**
541	Professional, scientific, & technical services	134	44 721	17 411	3 795	658	36.7	5.6
5411	Legal services	54	16 210	5 026	1 061	167	37.5	6.7
54111	Offices of lawyers	53	D	D	D	c	D	D
541110	Offices of lawyers	53	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	7 754	2 825	773	194	18.8	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	7 754	2 825	773	194	18.8	5.9
541211	Offices of certified public accountants	8	4 958	1 823	504	70	17.1	8.1
541213	Tax return preparation services	2	D	D	D	b	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	26	10 692	6 213	1 202	164	57.4	1.1
54133	Engineering services	17	8 967	5 342	1 025	129	55.7	1.3
541330	Engineering services	17	8 967	5 342	1 025	129	55.7	1.3
5415	Computer systems design & related services	9	5 624	1 933	451	39	12.4	4.6
54151	Computer systems design & related services	9	5 624	1 933	451	39	12.4	4.6
541512	Computer systems design services	3	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	1 726	658	151	59	4.0	21.4
54192	Photographic services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GALAX, VA (IC)							
54	**Professional, scientific, & technical services**	**13**	**3 349**	**1 242**	**287**	**62**	**67.8**	**3.6**
541	Professional, scientific, & technical services	13	3 349	1 242	287	62	67.8	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	HAMPTON, VA (IC)							
54	**Professional, scientific, & technical services**	**211**	**270 937**	**120 365**	**29 925**	**3 190**	**5.8**	**2.6**
541	Professional, scientific, & technical services	211	270 937	120 365	29 925	3 190	5.8	2.6
5411	Legal services	57	15 868	6 847	1 381	209	33.6	9.3
54111	Offices of lawyers	56	D	D	D	c	D	D
541110	Offices of lawyers	56	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	56	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	4 603	2 103	532	144	23.9	31.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	4 603	2 103	532	144	23.9	31.3
5413	Architectural, engineering, & related services	42	74 489	34 304	8 968	979	7.6	2.5
54133	Engineering services	22	58 027	25 323	6 961	710	4.0	2.8
541330	Engineering services	22	58 027	25 323	6 961	710	4.0	2.8
54135	Building inspection services	3	D	D	D	a	D	D
541350	Building inspection services	3	D	D	D	a	D	D
54138	Testing laboratories	8	13 443	7 868	1 704	221	17.3	1.2
541380	Testing laboratories	8	13 443	7 868	1 704	221	17.3	1.2
5415	Computer systems design & related services	28	72 701	35 639	8 902	825	.3	.9
54151	Computer systems design & related services	28	72 701	35 639	8 902	825	.3	.9
541511	Custom computer programming services	10	13 114	6 587	1 701	165	.5	3.1
541512	Computer systems design services	13	58 358	28 759	7 146	650	.1	–
5415121	Computer systems integrators	7	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	25	13 178	6 404	1 604	181	17.3	4.7
54161	Management consulting services	15	7 046	3 357	741	86	26.5	.6
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5417	Scientific research & development services	14	83 791	32 688	8 050	713	–	1.1
54171	R&D in the physical, engineering, & life sciences	14	83 791	32 688	8 050	713	–	1.1
541710	R&D in the physical, engineering, & life sciences	14	83 791	32 688	8 050	713	–	1.1
5417101	R&D in the physical & engineering sciences	14	83 791	32 688	8 050	713	–	1.1
5418	Advertising & related services	6	3 068	1 310	270	47	.5	4.8
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	14	2 369	847	192	85	10.0	.5
	HARRISONBURG, VA (IC)							
54	**Professional, scientific, & technical services**	**95**	**50 911**	**19 632**	**4 299**	**618**	**24.9**	**3.3**
541	Professional, scientific, & technical services	95	50 911	19 632	4 299	618	24.9	3.3
5411	Legal services	37	17 534	4 858	945	174	27.9	2.1
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	11 198	3 765	997	173	26.0	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	11 198	3 765	997	173	26.0	4.7
541211	Offices of certified public accountants	13	9 813	3 338	903	135	22.9	1.5
5413	Architectural, engineering, & related services	13	4 784	2 260	488	72	62.7	7.3
5415	Computer systems design & related services	5	D	D	D	c	D	D
54151	Computer systems design & related services	5	D	D	D	c	D	D
541511	Custom computer programming services	1	D	D	D	c	D	D
	HOPEWELL, VA (IC)							
54	**Professional, scientific, & technical services**	**25**	**11 473**	**5 362**	**1 183**	**153**	**14.6**	**10.0**
541	Professional, scientific, & technical services	25	11 473	5 362	1 183	153	14.6	10.0
5411	Legal services	14	3 289	920	230	38	35.6	–
54111	Offices of lawyers	14	3 289	920	230	38	35.6	–
541110	Offices of lawyers	14	3 289	920	230	38	35.6	–
5411101	Offices of lawyers (except legal aid societies)	14	3 289	920	230	38	35.6	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	LEXINGTON, VA (IC)							
54	**Professional, scientific, & technical services**	**34**	**5 107**	**2 060**	**400**	**102**	**48.9**	**–**
541	Professional, scientific, & technical services	34	5 107	2 060	400	102	48.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 025	535	92	18	48.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 025	535	92	18	48.8	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LYNCHBURG, VA (IC)							
54	**Professional, scientific, & technical services**	**182**	**260 345**	**107 088**	**25 552**	**2 715**	**12.0**	**3.8**
541	Professional, scientific, & technical services	182	260 345	107 088	25 552	2 715	12.0	3.8
5411	Legal services	53	18 426	8 740	1 692	249	24.6	6.3
54111	Offices of lawyers	53	18 426	8 740	1 692	249	24.6	6.3
541110	Offices of lawyers	53	18 426	8 740	1 692	249	24.6	6.3
5411101	Offices of lawyers (except legal aid societies)	53	18 426	8 740	1 692	249	24.6	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	10 350	4 083	1 089	248	26.9	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	10 350	4 083	1 089	248	26.9	2.6
541211	Offices of certified public accountants	15	8 066	3 314	831	99	18.3	3.3
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	23	190 712	82 051	20 445	1 734	2.7	.4
54133	Engineering services	14	185 206	79 077	19 889	1 628	2.2	.4
541330	Engineering services	14	185 206	79 077	19 889	1 628	2.2	.4
5414	Specialized design services	13	2 706	594	126	32	72.7	–
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	11	7 245	2 707	590	75	23.6	–
54151	Computer systems design & related services	11	7 245	2 707	590	75	23.6	–
5416	Management, scientific, & technical consulting services	25	8 450	4 065	598	75	42.2	18.5
54161	Management consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	19	20 501	4 268	872	274	52.0	27.9
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	3	7 651	695	129	24	D	74.7
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
	MANASSAS, VA (IC)							
54	**Professional, scientific, & technical services**	**153**	**126 850**	**44 763**	**9 709**	**1 058**	**16.1**	**14.3**
541	Professional, scientific, & technical services	153	126 850	44 763	9 709	1 058	16.1	14.3
5411	Legal services	63	12 563	4 998	1 022	170	44.3	8.4
54111	Offices of lawyers	57	11 054	4 274	854	143	46.8	5.1
541110	Offices of lawyers	57	11 054	4 274	854	143	46.8	5.1
5411101	Offices of lawyers (except legal aid societies)	57	11 054	4 274	854	143	46.8	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 260	837	183	33	82.2	17.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 260	837	183	33	82.2	17.8
5413	Architectural, engineering, & related services	20	21 362	9 037	1 700	245	22.3	5.1
54133	Engineering services	13	19 616	8 488	1 572	222	19.7	5.6
541330	Engineering services	13	19 616	8 488	1 572	222	19.7	5.6
5415	Computer systems design & related services	26	77 958	23 808	5 594	427	6.1	17.0
54151	Computer systems design & related services	26	77 958	23 808	5 594	427	6.1	17.0
541511	Custom computer programming services	14	D	D	D	c	D	D
541512	Computer systems design services	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	14	7 076	4 689	866	117	10.7	31.2
54161	Management consulting services	12	D	D	D	b	D	D
	MANASSAS PARK, VA (IC)							
54	**Professional, scientific, & technical services**	**7**	**4 932**	**2 022**	**454**	**74**	**96.8**	**3.2**
541	Professional, scientific, & technical services	7	4 932	2 022	454	74	96.8	3.2
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	MARTINSVILLE, VA (IC)							
54	**Professional, scientific, & technical services**	**54**	**16 606**	**7 652**	**1 374**	**223**	**51.7**	**23.4**
541	Professional, scientific, & technical services	54	16 606	7 652	1 374	223	51.7	23.4
5411	Legal services	21	7 934	4 363	797	103	65.7	8.3
54111	Offices of lawyers	21	7 934	4 363	797	103	65.7	8.3
541110	Offices of lawyers	21	7 934	4 363	797	103	65.7	8.3
5411101	Offices of lawyers (except legal aid societies)	21	7 934	4 363	797	103	65.7	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 922	1 548	354	73	43.5	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 922	1 548	354	73	43.5	1.6
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEWPORT NEWS, VA (IC)							
54	**Professional, scientific, & technical services**	**286**	**218 806**	**88 571**	**22 297**	**3 023**	**18.0**	**8.3**
541	Professional, scientific, & technical services	286	218 806	88 571	22 297	3 023	18.0	8.3
5411	Legal services	91	41 455	15 535	3 441	485	26.6	2.9
54111	Offices of lawyers	83	40 101	15 187	3 363	453	25.5	1.9
541110	Offices of lawyers	83	40 101	15 187	3 363	453	25.5	1.9
5411101	Offices of lawyers (except legal aid societies)	83	40 101	15 187	3 363	453	25.5	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	62	23 015	8 849	2 349	637	22.2	13.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	62	23 015	8 849	2 349	637	22.2	13.5
541211	Offices of certified public accountants	30	16 164	5 963	1 524	213	18.9	14.5
541213	Tax return preparation services	6	D	D	D	e	D	D
541219	Other accounting services	21	3 488	1 245	288	72	44.5	5.9
5413	Architectural, engineering, & related services	54	91 298	37 487	8 997	1 064	10.1	6.6
54131	Architectural services	9	5 662	2 625	636	77	13.7	3.5
541310	Architectural services	9	5 662	2 625	636	77	13.7	3.5
54133	Engineering services	28	78 379	31 561	7 608	864	7.1	6.9
541330	Engineering services	28	78 379	31 561	7 608	864	7.1	6.9
5415	Computer systems design & related services	26	40 793	18 870	4 971	455	19.5	7.6
54151	Computer systems design & related services	26	40 793	18 870	4 971	455	19.5	7.6
541511	Custom computer programming services	14	31 464	15 307	4 233	375	15.8	3.2
541512	Computer systems design services	7	6 016	2 337	472	52	45.1	.7
5416	Management, scientific, & technical consulting services	19	7 820	4 144	1 105	119	42.7	26.0
54161	Management consulting services	12	5 596	3 142	880	89	41.3	36.3
5417	Scientific research & development services	4	D	D	D	b	D	D
5418	Advertising & related services	13	2 574	520	164	103	23.5	40.8
54189	Other services related to advertising	5	1 343	126	25	12	6.1	78.1
541890	Other services related to advertising	5	1 343	126	25	12	6.1	78.1
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
	NORFOLK, VA (IC)							
54	**Professional, scientific, & technical services**	**439**	**468 714**	**206 958**	**51 804**	**6 582**	**11.3**	**7.6**
541	Professional, scientific, & technical services	439	468 714	206 958	51 804	6 582	11.3	7.6
5411	Legal services	159	148 119	67 689	15 415	1 512	9.0	4.5
54111	Offices of lawyers	154	147 635	67 493	15 388	1 504	8.7	4.5
541110	Offices of lawyers	154	147 635	67 493	15 388	1 504	8.7	4.5
5411101	Offices of lawyers (except legal aid societies)	154	147 635	67 493	15 388	1 504	8.7	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	64	58 668	24 962	6 423	1 338	10.9	16.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	64	58 668	24 962	6 423	1 338	10.9	16.6
541211	Offices of certified public accountants	36	42 064	14 086	3 424	391	9.9	15.2
541213	Tax return preparation services	10	3 808	1 425	583	454	14.6	2.9
541219	Other accounting services	13	1 835	648	177	78	91.4	4.3
5413	Architectural, engineering, & related services	79	98 400	49 176	12 374	1 346	13.4	.6
54131	Architectural services	20	22 595	7 954	1 786	208	8.4	1.2
541310	Architectural services	20	22 595	7 954	1 786	208	8.4	1.2
54133	Engineering services	40	67 215	37 418	9 635	984	15.3	.3
541330	Engineering services	40	67 215	37 418	9 635	984	15.3	.3
54137	Surveying & mapping (except geophysical) services	3	1 891	1 012	250	40	–	–
541370	Surveying & mapping (except geophysical) services	3	1 891	1 012	250	40	–	–
54138	Testing laboratories	12	6 324	2 514	659	108	15.5	2.5
541380	Testing laboratories	12	6 324	2 514	659	108	15.5	2.5
5414	Specialized design services	8	1 757	508	150	39	21.6	7.8
5415	Computer systems design & related services	32	88 928	38 388	11 403	759	2.6	6.9
54151	Computer systems design & related services	32	88 928	38 388	11 403	759	2.6	6.9
541511	Custom computer programming services	12	D	D	D	e	D	D
541512	Computer systems design services	16	23 148	10 439	2 389	258	2.8	3.0
5415121	Computer systems integrators	8	16 867	7 394	1 741	150	1.4	3.2
5415122	Computer systems consultants (except systems integrators)	8	6 281	3 045	648	108	6.6	2.3
5416	Management, scientific, & technical consulting services	40	24 991	12 030	2 124	314	21.7	10.7
54161	Management consulting services	29	8 625	3 595	867	97	43.6	14.1
54169	Other scientific & technical consulting services	9	D	D	D	c	D	D
541690	Other scientific & technical consulting services	9	D	D	D	c	D	D
5418	Advertising & related services	29	32 602	10 508	2 892	1 100	30.6	29.6
54181	Advertising agencies	17	12 533	4 965	930	112	77.7	.9
541810	Advertising agencies	17	12 533	4 965	930	112	77.7	.9
54185	Display advertising	2	D	D	D	f	D	D
541850	Display advertising	2	D	D	D	f	D	D
54189	Other services related to advertising	6	1 433	307	88	17	10.6	17.2
541890	Other services related to advertising	6	1 433	307	88	17	10.6	17.2
5419	Other professional, scientific, & technical services	19	9 478	2 375	557	123	17.3	.1
54192	Photographic services	15	8 618	2 155	513	101	11.8	.1
541921	Photographic studios, portrait	6	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTON, VA (IC)							
54	**Professional, scientific, & technical services**	**19**	**8 875**	**4 037**	**987**	**188**	**35.9**	**3.3**
541	Professional, scientific, & technical services	19	8 875	4 037	987	188	35.9	3.3
5411	Legal services	11	6 503	2 828	693	121	26.0	2.1
54111	Offices of lawyers	11	6 503	2 828	693	121	26.0	2.1
541110	Offices of lawyers	11	6 503	2 828	693	121	26.0	2.1
5411101	Offices of lawyers (except legal aid societies)	11	6 503	2 828	693	121	26.0	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	PETERSBURG, VA (IC)							
54	**Professional, scientific, & technical services**	**45**	**79 799**	**42 062**	**11 251**	**1 122**	**2.7**	**1.6**
541	Professional, scientific, & technical services	45	79 799	42 062	11 251	1 122	2.7	1.6
5411	Legal services	24	5 471	2 934	977	66	24.2	6.5
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 189	730	216	32	13.3	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 189	730	216	32	13.3	.1
5413	Architectural, engineering, & related services	5	D	D	D	e	D	D
54133	Engineering services	2	D	D	D	e	D	D
541330	Engineering services	2	D	D	D	e	D	D
5415	Computer systems design & related services	3	D	D	D	f	D	D
54151	Computer systems design & related services	3	D	D	D	f	D	D
541511	Custom computer programming services	1	D	D	D	f	D	D
	POQUOSON, VA (IC)							
54	**Professional, scientific, & technical services**	**13**	**5 563**	**2 770**	**878**	**79**	**22.6**	**1.1**
541	Professional, scientific, & technical services	13	5 563	2 770	878	79	22.6	1.1
	PORTSMOUTH, VA (IC)							
54	**Professional, scientific, & technical services**	**105**	**82 092**	**31 499**	**6 915**	**1 023**	**10.1**	**6.1**
541	Professional, scientific, & technical services	105	82 092	31 499	6 915	1 023	10.1	6.1
5411	Legal services	51	49 191	14 581	2 741	348	6.2	1.8
54111	Offices of lawyers	50	D	D	D	e	D	D
541110	Offices of lawyers	50	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	50	D	D	D	e	D	D
54119	Other legal services	1	D	D	D	a	D	D
541199	All other legal services	1	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	7 116	2 949	758	274	22.5	54.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	7 116	2 949	758	274	22.5	54.8
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	21 106	12 637	3 096	335	14.1	1.2
54133	Engineering services	12	19 646	11 914	2 929	304	11.2	.1
541330	Engineering services	12	19 646	11 914	2 929	304	11.2	.1
	RADFORD, VA (IC)							
54	**Professional, scientific, & technical services**	**31**	**13 921**	**4 900**	**983**	**151**	**24.7**	**2.7**
541	Professional, scientific, & technical services	31	13 921	4 900	983	151	24.7	2.7
5411	Legal services	12	6 524	1 695	304	55	16.4	–
54111	Offices of lawyers	12	6 524	1 695	304	55	16.4	–
541110	Offices of lawyers	12	6 524	1 695	304	55	16.4	–
5411101	Offices of lawyers (except legal aid societies)	12	6 524	1 695	304	55	16.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 578	657	103	22	22.2	20.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 578	657	103	22	22.2	20.5
5413	Architectural, engineering, & related services	8	2 435	967	205	27	75.4	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RICHMOND, VA (IC)							
54	**Professional, scientific, & technical services**	**732**	**853 683**	**356 033**	**87 373**	**8 113**	**12.4**	**5.5**
541	Professional, scientific, & technical services	732	853 683	356 033	87 373	8 113	12.4	5.5
5411	Legal services	236	389 515	173 605	44 478	3 284	8.8	1.6
54111	Offices of lawyers	226	385 444	171 976	44 208	3 235	8.6	1.4
541110	Offices of lawyers	226	385 444	171 976	44 208	3 235	8.6	1.4
5411101	Offices of lawyers (except legal aid societies)	226	385 444	171 976	44 208	3 235	8.6	1.4
54119	Other legal services	10	4 071	1 629	270	49	24.4	19.8
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	75	96 454	33 765	7 854	1 271	6.1	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	75	96 454	33 765	7 854	1 271	6.1	2.7
541211	Offices of certified public accountants	42	82 075	24 469	5 942	654	5.0	2.4
541213	Tax return preparation services	7	2 182	910	333	248	6.1	–
541219	Other accounting services	21	D	D	D	c	D	D
5413	Architectural, engineering, & related services	103	85 371	38 255	8 587	984	15.1	6.9
54131	Architectural services	55	44 303	17 720	4 050	454	20.1	2.2
541310	Architectural services	55	44 303	17 720	4 050	454	20.1	2.2
54133	Engineering services	34	29 014	14 402	3 108	320	8.0	16.9
541330	Engineering services	34	29 014	14 402	3 108	320	8.0	16.9
54137	Surveying & mapping (except geophysical) services	8	5 739	3 096	665	106	26.4	–
541370	Surveying & mapping (except geophysical) services	8	5 739	3 096	665	106	26.4	–
54138	Testing laboratories	5	D	D	D	c	D	D
541380	Testing laboratories	5	D	D	D	c	D	D
5414	Specialized design services	58	19 519	6 056	1 293	220	44.6	2.0
54141	Interior design services	21	D	D	D	b	D	D
541410	Interior design services	21	D	D	D	b	D	D
54143	Graphic design services	34	11 616	3 531	810	121	41.8	.3
541430	Graphic design services	34	11 616	3 531	810	121	41.8	.3
5414301	Graphic design services (except commercial art & medical artists)	31	D	D	D	c	D	D
5415	Computer systems design & related services	50	67 863	22 640	5 409	437	4.5	11.4
54151	Computer systems design & related services	50	67 863	22 640	5 409	437	4.5	11.4
541512	Computer systems design services	22	25 735	7 508	2 080	146	4.1	25.9
5415122	Computer systems consultants (except systems integrators)	15	11 299	4 681	1 384	84	9.3	.9
5416	Management, scientific, & technical consulting services	79	58 004	22 207	4 951	513	23.6	33.7
54161	Management consulting services	56	44 422	18 049	4 030	389	16.6	35.5
541611	Administrative management & general management consulting service	29	15 725	7 263	1 705	186	26.6	11.2
541612	Human resources & executive search consulting services	8	18 965	8 829	1 980	157	8.1	61.1
5416123	Human resources & personnel management consulting	6	D	D	D	c	D	D
541613	Marketing consulting services	14	7 869	1 353	273	35	20.9	17.1
54162	Environmental consulting services	11	5 728	2 242	498	61	47.9	37.4
541620	Environmental consulting services	11	5 728	2 242	498	61	47.9	37.4
54169	Other scientific & technical consulting services	12	7 854	1 916	423	63	45.4	20.3
541690	Other scientific & technical consulting services	12	7 854	1 916	423	63	45.4	20.3
5418	Advertising & related services	88	118 410	51 544	13 203	1 116	15.7	3.8
54181	Advertising agencies	36	79 575	38 623	10 698	696	6.8	3.0
541810	Advertising agencies	36	79 575	38 623	10 698	696	6.8	3.0
54182	Public relations agencies	21	5 692	2 448	623	80	43.0	11.2
541820	Public relations agencies	21	5 692	2 448	623	80	43.0	11.2
54183	Media buying services	2	D	D	D	b	D	D
541830	Media buying services	2	D	D	D	b	D	D
54189	Other services related to advertising	16	D	D	D	b	D	D
541890	Other services related to advertising	16	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	8	9 706	1 258	168	36	11.1	6.2
5419	Other professional, scientific, & technical services	37	D	D	D	c	D	D
54192	Photographic services	26	5 414	1 457	358	77	41.2	7.0
541921	Photographic studios, portrait	14	2 692	750	193	42	54.3	–
541922	Commercial photography	12	2 722	707	165	35	28.2	14.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROANOKE, VA (IC)							
54	**Professional, scientific, & technical services**	**331**	**211 641**	**88 720**	**19 744**	**2 632**	**25.2**	**6.0**
541	Professional, scientific, & technical services	331	211 641	88 720	19 744	2 632	25.2	6.0
5411	Legal services	108	74 295	30 500	6 796	746	17.2	.9
54111	Offices of lawyers	103	D	D	D	f	D	D
541110	Offices of lawyers	103	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	103	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	47	23 857	11 052	2 527	522	38.6	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	47	23 857	11 052	2 527	522	38.6	6.9
541211	Offices of certified public accountants	21	15 260	6 402	1 312	186	40.9	1.9
541213	Tax return preparation services	8	2 089	921	341	208	16.5	1.1
541219	Other accounting services	17	D	D	D	c	D	D
5413	Architectural, engineering, & related services	52	55 801	26 836	6 091	669	19.3	4.9
54131	Architectural services	19	13 771	4 669	1 072	134	37.4	–
541310	Architectural services	19	13 771	4 669	1 072	134	37.4	–
54133	Engineering services	21	37 241	20 147	4 548	441	12.6	–
541330	Engineering services	21	37 241	20 147	4 548	441	12.6	–
5414	Specialized design services	18	5 786	1 573	369	65	48.8	14.9
54141	Interior design services	10	D	D	D	b	D	D
541410	Interior design services	10	D	D	D	b	D	D
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	28	18 087	6 967	1 319	196	16.5	9.7
54151	Computer systems design & related services	28	18 087	6 967	1 319	196	16.5	9.7
541512	Computer systems design services	17	10 668	3 359	620	88	24.4	16.4
5416	Management, scientific, & technical consulting services	34	14 172	5 461	1 171	151	39.1	31.0
54161	Management consulting services	27	10 341	4 591	963	125	34.1	29.2
541611	Administrative management & general management consulting service	10	5 942	3 014	629	75	7.6	44.6
5418	Advertising & related services	28	15 251	4 551	1 067	179	49.0	.3
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	c	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	SALEM, VA (IC)							
54	**Professional, scientific, & technical services**	**65**	**28 751**	**8 735**	**1 959**	**325**	**25.9**	**4.6**
541	Professional, scientific, & technical services	65	28 751	8 735	1 959	325	25.9	4.6
5411	Legal services	23	3 724	1 286	238	58	40.4	1.3
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 136	1 140	251	35	37.8	30.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 136	1 140	251	35	37.8	30.8
5413	Architectural, engineering, & related services	9	2 807	1 182	264	44	62.3	–
5418	Advertising & related services	5	D	D	D	b	D	D
54186	Direct mail advertising	1	D	D	D	b	D	D
541860	Direct mail advertising	1	D	D	D	b	D	D
	STAUNTON, VA (IC)							
54	**Professional, scientific, & technical services**	**45**	**12 492**	**6 104**	**1 290**	**199**	**39.8**	**4.8**
541	Professional, scientific, & technical services	45	12 492	6 104	1 290	199	39.8	4.8
5411	Legal services	18	4 392	2 115	426	56	71.5	4.4
54111	Offices of lawyers	18	4 392	2 115	426	56	71.5	4.4
541110	Offices of lawyers	18	4 392	2 115	426	56	71.5	4.4
5411101	Offices of lawyers (except legal aid societies)	18	4 392	2 115	426	56	71.5	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 493	1 613	383	60	17.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 493	1 613	383	60	17.2	–
5413	Architectural, engineering, & related services	5	1 592	860	195	30	1.1	17.0
	SUFFOLK, VA (IC)							
54	**Professional, scientific, & technical services**	**59**	**21 368**	**9 232**	**2 205**	**273**	**28.9**	**15.8**
541	Professional, scientific, & technical services	59	21 368	9 232	2 205	273	28.9	15.8
5411	Legal services	16	4 370	1 821	436	64	19.4	7.9
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 812	1 429	376	65	87.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 812	1 429	376	65	87.0	–
5413	Architectural, engineering, & related services	8	3 937	1 509	293	46	37.4	51.8
5415	Computer systems design & related services	11	8 042	3 910	972	66	3.6	–
54151	Computer systems design & related services	11	8 042	3 910	972	66	3.6	–
541512	Computer systems design services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VIRGINIA BEACH, VA (IC)							
54	**Professional, scientific, & technical services**	**895**	**726 078**	**302 560**	**67 005**	**8 910**	**18.9**	**8.7**
541	Professional, scientific, & technical services	895	726 078	302 560	67 005	8 910	18.9	8.7
5411	Legal services	205	103 684	48 614	9 638	1 335	28.8	5.0
54111	Offices of lawyers	185	D	D	D	g	D	D
541110	Offices of lawyers	185	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	185	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	173	48 170	22 569	4 845	1 091	39.7	21.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	173	48 170	22 569	4 845	1 091	39.7	21.8
541211	Offices of certified public accountants	88	20 268	10 445	2 195	344	39.7	5.4
541213	Tax return preparation services	23	3 836	1 626	542	350	28.5	9.6
541219	Other accounting services	53	14 932	5 192	1 196	302	66.2	8.9
5413	Architectural, engineering, & related services	162	253 185	105 812	24 643	2 734	16.0	11.1
54131	Architectural services	22	19 103	8 376	1 934	234	34.7	10.4
541310	Architectural services	22	19 103	8 376	1 934	234	34.7	10.4
54133	Engineering services	114	224 234	92 378	21 315	2 319	13.6	11.6
541330	Engineering services	114	224 234	92 378	21 315	2 319	13.6	11.6
54135	Building inspection services	6	D	D	D	a	D	D
541350	Building inspection services	6	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	11	4 866	2 805	665	119	41.1	.2
541370	Surveying & mapping (except geophysical) services	11	4 866	2 805	665	119	41.1	.2
5414	Specialized design services	35	7 852	1 465	343	77	64.0	4.9
54141	Interior design services	21	5 472	978	219	58	59.2	6.0
541410	Interior design services	21	5 472	978	219	58	59.2	6.0
54143	Graphic design services	13	D	D	D	a	D	D
541430	Graphic design services	13	D	D	D	a	D	D
5415	Computer systems design & related services	98	198 693	76 613	17 604	1 680	2.5	4.6
54151	Computer systems design & related services	98	198 693	76 613	17 604	1 680	2.5	4.6
541511	Custom computer programming services	42	150 569	53 417	12 091	1 012	.4	2.8
541512	Computer systems design services	44	45 016	21 614	5 180	620	6.3	10.7
5415121	Computer systems integrators	16	20 245	7 786	1 699	184	5.8	5.4
5415122	Computer systems consultants (except systems integrators)	28	24 771	13 828	3 481	436	6.7	15.1
5416	Management, scientific, & technical consulting services	107	51 882	21 694	4 345	1 024	41.4	5.0
54161	Management consulting services	83	38 924	15 480	3 167	396	25.7	4.5
541611	Administrative management & general management consulting service	38	12 299	5 016	1 029	143	21.4	1.3
541612	Human resources & executive search consulting services	21	19 135	7 146	1 510	116	26.0	3.0
5416122	Executive placement services	17	17 968	6 845	1 480	107	22.9	1.5
541613	Marketing consulting services	19	5 821	2 456	511	119	31.1	17.3
54162	Environmental consulting services	13	3 601	1 308	280	52	82.8	17.2
541620	Environmental consulting services	13	3 601	1 308	280	52	82.8	17.2
54169	Other scientific & technical consulting services	11	9 357	4 906	898	576	90.9	2.4
541690	Other scientific & technical consulting services	11	9 357	4 906	898	576	90.9	2.4
5418	Advertising & related services	66	38 937	15 356	3 387	440	33.2	14.5
54181	Advertising agencies	32	19 817	9 199	1 932	210	20.3	23.3
541810	Advertising agencies	32	19 817	9 199	1 932	210	20.3	23.3
54184	Media representatives	5	D	D	D	c	D	D
541840	Media representatives	5	D	D	D	c	D	D
54189	Other services related to advertising	13	3 180	752	166	31	47.4	2.0
541890	Other services related to advertising	13	3 180	752	166	31	47.4	2.0
5419	Other professional, scientific, & technical services	41	18 318	8 025	1 620	484	14.9	7.4
54191	Marketing research & public opinion polling	4	D	D	D	e	D	D
541910	Marketing research & public opinion polling	4	D	D	D	e	D	D
54192	Photographic services	32	D	D	D	c	D	D
541921	Photographic studios, portrait	28	D	D	D	c	D	D
	WAYNESBORO, VA (IC)							
54	**Professional, scientific, & technical services**	**26**	**5 243**	**2 390**	**551**	**100**	**61.1**	**1.0**
541	Professional, scientific, & technical services	26	5 243	2 390	551	100	61.1	1.0
5411	Legal services	11	3 035	1 231	282	46	60.1	–
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 335	723	174	35	46.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 335	723	174	35	46.7	–
	WILLIAMSBURG, VA (IC)							
54	**Professional, scientific, & technical services**	**34**	**28 472**	**9 971**	**2 105**	**281**	**27.4**	**2.1**
541	Professional, scientific, & technical services	34	28 472	9 971	2 105	281	27.4	2.1
5413	Architectural, engineering, & related services	7	5 860	3 285	757	90	16.1	1.9
5414	Specialized design services	3	D	D	D	a	D	D
54141	Interior design services	3	D	D	D	a	D	D
541410	Interior design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	8	D	D	D	b	D	D
54161	Management consulting services	5	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WINCHESTER, VA (IC)							
54	**Professional, scientific, & technical services**	**97**	**33 970**	**15 598**	**3 070**	**479**	**38.4**	**12.3**
541	Professional, scientific, & technical services	97	33 970	15 598	3 070	479	38.4	12.3
5411	Legal services	37	11 432	5 097	937	163	44.4	11.6
54111	Offices of lawyers	34	11 007	4 915	902	155	42.3	12.0
541110	Offices of lawyers	34	11 007	4 915	902	155	42.3	12.0
5411101	Offices of lawyers (except legal aid societies)	34	11 007	4 915	902	155	42.3	12.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	9 492	5 729	1 021	139	26.3	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	9 492	5 729	1 021	139	26.3	10.1
541211	Offices of certified public accountants	16	8 251	5 229	905	110	16.2	10.6
5413	Architectural, engineering, & related services	11	5 026	2 080	497	67	46.8	–
5418	Advertising & related services	5	2 286	749	200	32	59.4	.7

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ABINGDON, VA							
54	**Professional, scientific, & technical services**	**64**	**24 136**	**10 367**	**2 212**	**346**	**35.6**	**13.7**
541	Professional, scientific, & technical services	64	24 136	10 367	2 212	346	35.6	13.7
5411	Legal services	26	D	D	D	c	D	D
54111	Offices of lawyers	24	D	D	D	c	D	D
541110	Offices of lawyers	24	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 347	1 011	220	79	50.3	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 347	1 011	220	79	50.3	1.2
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
	ALEXANDRIA, VA (IC)							
54	**Professional, scientific, & technical services**	**894**	**1 456 198**	**634 180**	**145 482**	**12 710**	**13.7**	**10.0**
541	Professional, scientific, & technical services	894	1 456 198	634 180	145 482	12 710	13.7	10.0
5411	Legal services	199	170 303	61 937	13 337	1 232	11.9	3.4
54111	Offices of lawyers	183	138 333	54 817	11 679	1 020	14.1	4.0
541110	Offices of lawyers	183	138 333	54 817	11 679	1 020	14.1	4.0
5411101	Offices of lawyers (except legal aid societies)	183	138 333	54 817	11 679	1 020	14.1	4.0
54119	Other legal services	16	31 970	7 120	1 658	212	2.3	.6
541199	All other legal services	9	30 634	6 546	1 517	189	–	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	47	21 223	9 350	2 628	358	16.5	16.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	47	21 223	9 350	2 628	358	16.5	16.3
541211	Offices of certified public accountants	28	17 053	7 422	1 955	227	13.7	18.1
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	140	397 477	178 702	41 241	3 536	9.1	3.9
54131	Architectural services	41	52 230	19 564	4 391	420	6.8	2.7
541310	Architectural services	41	52 230	19 564	4 391	420	6.8	2.7
54133	Engineering services	88	311 035	144 582	32 884	2 806	10.4	4.0
541330	Engineering services	88	311 035	144 582	32 884	2 806	10.4	4.0
54137	Surveying & mapping (except geophysical) services	3	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	c	D	D
54138	Testing laboratories	4	D	D	D	b	D	D
541380	Testing laboratories	4	D	D	D	b	D	D
5414	Specialized design services	47	30 788	8 326	1 805	202	23.3	3.3
54141	Interior design services	16	D	D	D	b	D	D
541410	Interior design services	16	D	D	D	b	D	D
54143	Graphic design services	29	24 068	6 457	1 342	152	14.2	2.6
541430	Graphic design services	29	24 068	6 457	1 342	152	14.2	2.6
5414301	Graphic design services (except commercial art & medical artists)	28	D	D	D	c	D	D
5415	Computer systems design & related services	126	443 491	204 427	47 629	4 138	5.8	15.9
54151	Computer systems design & related services	126	443 491	204 427	47 629	4 138	5.8	15.9
541511	Custom computer programming services	53	144 639	63 601	15 167	1 253	9.5	19.8
541512	Computer systems design services	56	273 950	125 930	28 921	2 559	2.0	15.3
5415121	Computer systems integrators	17	118 502	50 108	10 579	981	.4	33.5
5415122	Computer systems consultants (except systems integrators)	39	155 448	75 822	18 342	1 578	3.3	1.5
541519	Other computer related services	12	12 110	7 163	1 833	98	23.2	1.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALEXANDRIA, VA (IC)—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	202	249 975	119 574	27 271	2 035	26.8	9.8
54161	Management consulting services	158	210 817	102 845	23 876	1 792	23.5	11.4
541611	Administrative management & general management consulting service	78	142 715	76 234	17 993	1 256	8.4	13.4
541612	Human resources & executive search consulting services	21	22 738	12 588	2 030	237	59.0	.9
5416123	Human resources & personnel management consulting	12	D	D	D	c	D	D
541613	Marketing consulting services	47	37 581	11 154	3 170	238	56.5	10.8
541618	Other management consulting services	7	5 129	1 641	301	26	55.4	–
54162	Environmental consulting services	9	10 422	3 913	932	75	49.3	–
541620	Environmental consulting services	9	10 422	3 913	932	75	49.3	–
54169	Other scientific & technical consulting services	35	28 736	12 816	2 463	168	42.9	1.8
541690	Other scientific & technical consulting services	35	28 736	12 816	2 463	168	42.9	1.8
5417	Scientific research & development services	16	36 180	15 050	3 565	293	7.6	62.5
54171	R&D in the physical, engineering, & life sciences	15	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	15	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	14	D	D	D	e	D	D
5418	Advertising & related services	82	77 410	27 593	5 910	590	35.8	1.9
54181	Advertising agencies	20	15 718	8 270	1 811	153	33.1	.4
541810	Advertising agencies	20	15 718	8 270	1 811	153	33.1	.4
54182	Public relations agencies	45	33 403	11 211	2 217	175	57.5	4.0
541820	Public relations agencies	45	33 403	11 211	2 217	175	57.5	4.0
54183	Media buying services	3	D	D	D	b	D	D
541830	Media buying services	3	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	35	29 351	9 221	2 096	326	28.9	1.0
54191	Marketing research & public opinion polling	10	12 936	3 687	922	148	33.5	.6
541910	Marketing research & public opinion polling	10	12 936	3 687	922	148	33.5	.6
54192	Photographic services	19	13 909	4 511	907	144	20.3	1.6
541921	Photographic studios, portrait	12	4 599	1 648	174	48	42.2	4.7
541922	Commercial photography	7	9 310	2 863	733	96	9.5	–
	ALTAVISTA, VA							
54	**Professional, scientific, & technical services**	**15**	**2 535**	**805**	**189**	**37**	**76.6**	**4.4**
541	Professional, scientific, & technical services	15	2 535	805	189	37	76.6	4.4
	ASHLAND, VA							
54	**Professional, scientific, & technical services**	**27**	**19 580**	**5 353**	**998**	**136**	**16.5**	**4.1**
541	Professional, scientific, & technical services	27	19 580	5 353	998	136	16.5	4.1
5413	Architectural, engineering, & related services	7	5 009	2 811	511	59	28.0	6.2
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D
541921	Photographic studios, portrait	2	D	D	D	a	D	D
	BEDFORD, VA (IC)							
54	**Professional, scientific, & technical services**	**38**	**6 940**	**2 369**	**533**	**114**	**55.4**	**3.5**
541	Professional, scientific, & technical services	38	6 940	2 369	533	114	55.4	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	BERRYVILLE, VA							
54	**Professional, scientific, & technical services**	**10**	**1 199**	**499**	**95**	**21**	**82.4**	**10.9**
541	Professional, scientific, & technical services	10	1 199	499	95	21	82.4	10.9
	BIG STONE GAP, VA							
54	**Professional, scientific, & technical services**	**15**	**3 052**	**1 236**	**250**	**42**	**50.4**	**9.9**
541	Professional, scientific, & technical services	15	3 052	1 236	250	42	50.4	9.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BLACKSBURG, VA							
54	**Professional, scientific, & technical services**	**99**	**105 006**	**38 004**	**8 166**	**1 046**	**15.0**	**10.6**
541	Professional, scientific, & technical services	99	105 006	38 004	8 166	1 046	15.0	10.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 839	981	213	48	44.3	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 839	981	213	48	44.3	12.8
5413	Architectural, engineering, & related services	22	26 811	13 905	2 990	385	8.0	3.4
54133	Engineering services	16	24 011	12 751	2 730	342	3.6	3.8
541330	Engineering services	16	24 011	12 751	2 730	342	3.6	3.8
5415	Computer systems design & related services	17	D	D	D	c	D	D
54151	Computer systems design & related services	17	D	D	D	c	D	D
541512	Computer systems design services	9	17 021	7 125	1 455	168	22.9	–
5416	Management, scientific, & technical consulting services	11	3 726	1 741	261	34	64.1	1.0
5417	Scientific research & development services	13	46 691	10 483	2 464	253	6.8	18.2
54171	R&D in the physical, engineering, & life sciences	13	46 691	10 483	2 464	253	6.8	18.2
541710	R&D in the physical, engineering, & life sciences	13	46 691	10 483	2 464	253	6.8	18.2
5417101	R&D in the physical & engineering sciences	7	D	D	D	c	D	D
	BLACKSTONE, VA							
54	**Professional, scientific, & technical services**	**8**	**1 409**	**644**	**165**	**56**	**69.2**	**10.1**
541	Professional, scientific, & technical services	8	1 409	644	165	56	69.2	10.1
	BLUEFIELD, VA							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
	BRIDGEWATER, VA							
54	**Professional, scientific, & technical services**	**5**	**2 141**	**1 018**	**232**	**31**	**12.1**	**75.7**
541	Professional, scientific, & technical services	5	2 141	1 018	232	31	12.1	75.7
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	BRISTOL, VA (IC)							
54	**Professional, scientific, & technical services**	**54**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	54	D	D	D	e	D	D
5411	Legal services	26	7 051	3 657	712	107	34.1	19.2
54111	Offices of lawyers	26	7 051	3 657	712	107	34.1	19.2
541110	Offices of lawyers	26	7 051	3 657	712	107	34.1	19.2
5411101	Offices of lawyers (except legal aid societies)	26	7 051	3 657	712	107	34.1	19.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	4 788	2 425	493	100	8.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	4 788	2 425	493	100	8.3	–
541211	Offices of certified public accountants	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	BUENA VISTA, VA (IC)							
54	**Professional, scientific, & technical services**	**8**	**646**	**198**	**47**	**19**	**96.4**	**3.6**
	CASTLEWOOD, VA *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHARLOTTESVILLE, VA (IC)							
54	**Professional, scientific, & technical services**	**206**	**118 748**	**49 675**	**12 452**	**1 448**	**24.3**	**4.2**
541	Professional, scientific, & technical services	206	118 748	49 675	12 452	1 448	24.3	4.2
5411	Legal services	66	30 916	13 315	4 715	310	23.4	1.6
54111	Offices of lawyers	65	D	D	D	e	D	D
541110	Offices of lawyers	65	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	65	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	10 754	4 562	1 232	231	30.7	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	10 754	4 562	1 232	231	30.7	10.5
541211	Offices of certified public accountants	25	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	47	29 888	11 781	2 516	281	28.3	1.5
54131	Architectural services	25	9 627	4 136	872	107	52.0	1.2
541310	Architectural services	25	9 627	4 136	872	107	52.0	1.2
54133	Engineering services	16	18 905	6 822	1 480	146	16.8	1.7
541330	Engineering services	16	18 905	6 822	1 480	146	16.8	1.7
5414	Specialized design services	12	2 811	629	135	27	81.0	19.0
54143	Graphic design services	7	1 660	416	95	18	67.9	32.1
541430	Graphic design services	7	1 660	416	95	18	67.9	32.1
5415	Computer systems design & related services	12	9 822	4 742	1 071	105	15.5	5.5
54151	Computer systems design & related services	12	9 822	4 742	1 071	105	15.5	5.5
541511	Custom computer programming services	7	8 326	4 178	980	91	8.0	.3
5416	Management, scientific, & technical consulting services	15	25 889	12 469	2 335	266	9.2	2.0
54169	Other scientific & technical consulting services	2	D	D	D	c	D	D
541690	Other scientific & technical consulting services	2	D	D	D	c	D	D
5418	Advertising & related services	9	3 809	1 100	243	42	15.8	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	c	D	D
	CHESAPEAKE, VA (IC)							
54	**Professional, scientific, & technical services**	**263**	**198 123**	**84 514**	**19 182**	**2 653**	**14.4**	**13.2**
541	Professional, scientific, & technical services	263	198 123	84 514	19 182	2 653	14.4	13.2
5411	Legal services	57	17 185	7 927	1 717	269	40.5	1.9
54111	Offices of lawyers	54	16 908	7 898	1 715	268	39.5	2.0
541110	Offices of lawyers	54	16 908	7 898	1 715	268	39.5	2.0
5411101	Offices of lawyers (except legal aid societies)	54	16 908	7 898	1 715	268	39.5	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	8 022	3 281	828	251	43.5	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	8 022	3 281	828	251	43.5	3.2
541211	Offices of certified public accountants	17	4 599	2 196	523	100	27.2	2.1
541213	Tax return preparation services	16	1 116	349	142	102	35.8	.8
541219	Other accounting services	16	2 307	736	163	49	79.6	6.6
5413	Architectural, engineering, & related services	55	77 061	36 524	8 137	1 033	8.5	18.5
54133	Engineering services	31	68 144	32 625	7 316	874	6.8	20.2
541330	Engineering services	31	68 144	32 625	7 316	874	6.8	20.2
5415	Computer systems design & related services	33	65 294	24 011	5 791	572	8.2	.2
54151	Computer systems design & related services	33	65 294	24 011	5 791	572	8.2	.2
541511	Custom computer programming services	14	D	D	D	b	D	D
541512	Computer systems design services	17	52 416	19 238	4 652	475	7.4	–
5415121	Computer systems integrators	10	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	30	21 323	10 478	2 174	355	14.7	38.4
54161	Management consulting services	21	10 601	6 156	1 214	254	8.0	35.6
541611	Administrative management & general management consulting service	13	9 583	5 690	1 160	230	3.2	39.2
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	15	5 032	1 354	306	63	30.0	49.4
5419	Other professional, scientific, & technical services	16	3 166	774	184	96	12.6	13.4
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	CHINCOTEAGUE, VA							
54	**Professional, scientific, & technical services**	**4**	**247**	**86**	**22**	**10**	**45.7**	**8.1**
	CHRISTIANSBURG, VA							
54	**Professional, scientific, & technical services**	**40**	**7 002**	**2 619**	**529**	**140**	**53.8**	**15.9**
541	Professional, scientific, & technical services	40	7 002	2 619	529	140	53.8	15.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 297	675	182	50	82.5	17.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 297	675	182	50	82.5	17.5
541213	Tax return preparation services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLIFTON FORGE, VA (IC)							
54	**Professional, scientific, & technical services**	**6**	**535**	**134**	**42**	**23**	**90.7**	**–**
	COLONIAL BEACH, VA							
54	**Professional, scientific, & technical services**	**3**	**652**	**170**	**40**	**11**	**D**	**–**
	COLONIAL HEIGHTS, VA (IC)							
54	**Professional, scientific, & technical services**	**35**	**8 291**	**3 518**	**803**	**219**	**28.1**	**26.2**
541	Professional, scientific, & technical services	35	8 291	3 518	803	219	28.1	26.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 370	1 028	312	123	16.9	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 370	1 028	312	123	16.9	2.4
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	COVINGTON, VA (IC)							
54	**Professional, scientific, & technical services**	**13**	**2 780**	**889**	**181**	**39**	**70.9**	**–**
541	Professional, scientific, & technical services	13	2 780	889	181	39	70.9	–
	CULPEPER, VA							
54	**Professional, scientific, & technical services**	**33**	**11 351**	**5 193**	**1 036**	**162**	**23.3**	**11.5**
541	Professional, scientific, & technical services	33	11 351	5 193	1 036	162	23.3	11.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	1 800	1 003	268	57	33.6	–
	DANVILLE, VA (IC)							
54	**Professional, scientific, & technical services**	**76**	**27 315**	**11 584**	**2 608**	**577**	**19.9**	**19.9**
541	Professional, scientific, & technical services	76	27 315	11 584	2 608	577	19.9	19.9
5411	Legal services	25	9 988	4 590	853	134	17.5	11.7
54111	Offices of lawyers	22	9 814	4 524	838	130	16.2	11.7
541110	Offices of lawyers	22	9 814	4 524	838	130	16.2	11.7
5411101	Offices of lawyers (except legal aid societies)	22	9 814	4 524	838	130	16.2	11.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	9 867	4 415	1 110	308	23.4	33.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	9 867	4 415	1 110	308	23.4	33.3
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	DUMFRIES, VA							
54	**Professional, scientific, & technical services**	**16**	**23 248**	**7 967**	**1 769**	**194**	**10.8**	**4.9**
541	Professional, scientific, & technical services	16	23 248	7 967	1 769	194	10.8	4.9
5413	Architectural, engineering, & related services	6	8 614	2 823	591	49	6.4	8.8
54133	Engineering services	6	8 614	2 823	591	49	6.4	8.8
541330	Engineering services	6	8 614	2 823	591	49	6.4	8.8
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
541512	Computer systems design services	4	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
	EMPORIA, VA (IC)							
54	**Professional, scientific, & technical services**	**13**	**3 057**	**1 179**	**289**	**49**	**53.6**	**.9**
541	Professional, scientific, & technical services	13	3 057	1 179	289	49	53.6	.9

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FAIRFAX, VA (IC)							
54	**Professional, scientific, & technical services**	**504**	**887 108**	**240 292**	**52 605**	**4 979**	**7.6**	**3.7**
541	Professional, scientific, & technical services	504	887 108	240 292	52 605	4 979	7.6	3.7
5411	Legal services	221	83 515	41 267	8 598	962	23.1	3.8
54111	Offices of lawyers	202	75 258	36 733	7 610	839	23.6	4.0
541110	Offices of lawyers	202	75 258	36 733	7 610	839	23.6	4.0
5411101	Offices of lawyers (except legal aid societies)	202	75 258	36 733	7 610	839	23.6	4.0
54119	Other legal services	19	8 257	4 534	988	123	17.9	2.4
541191	Title abstract & settlement offices	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	17 524	9 810	2 176	240	24.6	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	17 524	9 810	2 176	240	24.6	2.0
541211	Offices of certified public accountants	29	14 370	8 280	1 794	188	19.5	1.6
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	52	91 693	36 750	7 980	672	12.0	.4
54131	Architectural services	14	8 619	4 050	740	85	16.5	–
541310	Architectural services	14	8 619	4 050	740	85	16.5	–
54133	Engineering services	28	80 985	31 651	7 020	547	10.9	.4
541330	Engineering services	28	80 985	31 651	7 020	547	10.9	.4
5414	Specialized design services	14	3 281	948	189	24	49.1	11.5
54143	Graphic design services	8	1 920	449	92	14	66.6	1.9
541430	Graphic design services	8	1 920	449	92	14	66.6	1.9
5415	Computer systems design & related services	82	616 050	116 623	26 277	2 290	3.0	4.3
54151	Computer systems design & related services	82	616 050	116 623	26 277	2 290	3.0	4.3
541511	Custom computer programming services	30	69 474	28 921	6 944	621	1.7	37.7
541512	Computer systems design services	39	534 354	81 939	18 456	1 521	2.1	–
5415121	Computer systems integrators	18	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	21	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	68	51 354	24 622	5 088	583	17.3	2.2
54161	Management consulting services	53	39 526	18 943	3 161	396	20.7	1.6
541611	Administrative management & general management consulting service	19	20 751	9 798	1 370	209	5.0	2.7
541612	Human resources & executive search consulting services	18	11 042	5 413	1 032	109	39.6	.1
5416122	Executive placement services	8	3 768	2 109	318	30	45.6	.2
5416123	Human resources & personnel management consulting	10	7 274	3 304	714	79	36.6	–
541613	Marketing consulting services	11	D	D	D	b	D	D
54169	Other scientific & technical consulting services	8	D	D	D	b	D	D
541690	Other scientific & technical consulting services	8	D	D	D	b	D	D
5417	Scientific research & development services	6	17 387	8 419	1 843	145	6.1	–
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	c	D	D
5418	Advertising & related services	13	4 086	1 256	315	37	27.1	12.4
5419	Other professional, scientific, & technical services	5	2 218	597	139	26	71.9	–
	FALLS CHURCH, VA (IC)							
54	**Professional, scientific, & technical services**	**127**	**157 696**	**68 031**	**18 030**	**1 600**	**23.0**	**1.5**
541	Professional, scientific, & technical services	127	157 696	68 031	18 030	1 600	23.0	1.5
5411	Legal services	34	31 625	10 145	2 246	219	80.3	.2
54111	Offices of lawyers	34	31 625	10 145	2 246	219	80.3	.2
541110	Offices of lawyers	34	31 625	10 145	2 246	219	80.3	.2
5411101	Offices of lawyers (except legal aid societies)	34	31 625	10 145	2 246	219	80.3	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 561	1 276	287	41	93.5	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 561	1 276	287	41	93.5	6.5
5413	Architectural, engineering, & related services	23	32 932	16 214	4 561	400	13.0	1.6
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
54133	Engineering services	15	28 061	13 676	3 986	343	11.1	1.8
541330	Engineering services	15	28 061	13 676	3 986	343	11.1	1.8
5414	Specialized design services	5	2 693	1 423	328	37	13.6	–
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	21	60 073	28 459	7 511	563	2.9	2.2
54151	Computer systems design & related services	21	60 073	28 459	7 511	563	2.9	2.2
541511	Custom computer programming services	9	10 397	5 546	1 079	99	4.7	6.7
541512	Computer systems design services	10	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	23	24 532	9 356	2 772	304	8.2	1.0
54161	Management consulting services	15	8 739	4 178	904	92	15.5	2.7
541611	Administrative management & general management consulting service	7	6 905	3 095	723	70	6.6	2.0
54169	Other scientific & technical consulting services	7	D	D	D	c	D	D
541690	Other scientific & technical consulting services	7	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541922	Commercial photography	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FARMVILLE, VA *							
54	**Professional, scientific, & technical services**	**18**	**2 923**	**1 248**	**257**	**58**	**57.6**	**2.7**
541	Professional, scientific, & technical services	18	2 923	1 248	257	58	57.6	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	FARMVILLE, VA (CUMBERLAND COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	FARMVILLE, VA (PRINCE EDWARD COUNTY PART) *							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	FRANKLIN, VA (IC)							
54	**Professional, scientific, & technical services**	**12**	**2 611**	**1 110**	**247**	**79**	**41.0**	**–**
541	Professional, scientific, & technical services	12	2 611	1 110	247	79	41.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 408	762	181	63	1.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 408	762	181	63	1.2	–
	FREDERICKSBURG, VA (IC)							
54	**Professional, scientific, & technical services**	**134**	**44 721**	**17 411**	**3 795**	**658**	**36.7**	**5.6**
541	Professional, scientific, & technical services	134	44 721	17 411	3 795	658	36.7	5.6
5411	Legal services	54	16 210	5 026	1 061	167	37.5	6.7
54111	Offices of lawyers	53	D	D	D	c	D	D
541110	Offices of lawyers	53	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	7 754	2 825	773	194	18.8	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	7 754	2 825	773	194	18.8	5.9
541211	Offices of certified public accountants	8	4 958	1 823	504	70	17.1	8.1
541213	Tax return preparation services	2	D	D	D	b	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	26	10 692	6 213	1 202	164	57.4	1.1
54133	Engineering services	17	8 967	5 342	1 025	129	55.7	1.3
541330	Engineering services	17	8 967	5 342	1 025	129	55.7	1.3
5415	Computer systems design & related services	9	5 624	1 933	451	39	12.4	4.6
54151	Computer systems design & related services	9	5 624	1 933	451	39	12.4	4.6
541512	Computer systems design services	3	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	1 726	658	151	59	4.0	21.4
54192	Photographic services	5	D	D	D	b	D	D
	FRONT ROYAL, VA							
54	**Professional, scientific, & technical services**	**34**	**25 591**	**10 923**	**2 546**	**200**	**11.1**	**2.7**
541	Professional, scientific, & technical services	34	25 591	10 923	2 546	200	11.1	2.7
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
541511	Custom computer programming services	2	D	D	D	b	D	D
	GALAX, VA (IC)							
54	**Professional, scientific, & technical services**	**13**	**3 349**	**1 242**	**287**	**62**	**67.8**	**3.6**
541	Professional, scientific, & technical services	13	3 349	1 242	287	62	67.8	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HAMPTON, VA (IC)							
54	**Professional, scientific, & technical services**	**211**	**270 937**	**120 365**	**29 925**	**3 190**	**5.8**	**2.6**
541	Professional, scientific, & technical services	211	270 937	120 365	29 925	3 190	5.8	2.6
5411	Legal services	57	15 868	6 847	1 381	209	33.6	9.3
54111	Offices of lawyers	56	D	D	D	c	D	D
541110	Offices of lawyers	56	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	56	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	4 603	2 103	532	144	23.9	31.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	4 603	2 103	532	144	23.9	31.3
5413	Architectural, engineering, & related services	42	74 489	34 304	8 968	979	7.6	2.5
54133	Engineering services	22	58 027	25 323	6 961	710	4.0	2.8
541330	Engineering services	22	58 027	25 323	6 961	710	4.0	2.8
54135	Building inspection services	3	D	D	D	a	D	D
541350	Building inspection services	3	D	D	D	a	D	D
54138	Testing laboratories	8	13 443	7 868	1 704	221	17.3	1.2
541380	Testing laboratories	8	13 443	7 868	1 704	221	17.3	1.2
5415	Computer systems design & related services	28	72 701	35 639	8 902	825	.3	.9
54151	Computer systems design & related services	28	72 701	35 639	8 902	825	.3	.9
541511	Custom computer programming services	10	13 114	6 587	1 701	165	.5	3.1
541512	Computer systems design services	13	58 358	28 759	7 146	650	.1	–
5415121	Computer systems integrators	7	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	25	13 178	6 404	1 604	181	17.3	4.7
54161	Management consulting services	15	7 046	3 357	741	86	26.5	.6
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5417	Scientific research & development services	14	83 791	32 688	8 050	713	–	1.1
54171	R&D in the physical, engineering, & life sciences	14	83 791	32 688	8 050	713	–	1.1
541710	R&D in the physical, engineering, & life sciences	14	83 791	32 688	8 050	713	–	1.1
5417101	R&D in the physical & engineering sciences	14	83 791	32 688	8 050	713	–	1.1
5418	Advertising & related services	6	3 068	1 310	270	47	.5	4.8
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	14	2 369	847	192	85	10.0	.5
	HARRISONBURG, VA (IC)							
54	**Professional, scientific, & technical services**	**95**	**50 911**	**19 632**	**4 299**	**618**	**24.9**	**3.3**
541	Professional, scientific, & technical services	95	50 911	19 632	4 299	618	24.9	3.3
5411	Legal services	37	17 534	4 858	945	174	27.9	2.1
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	11 198	3 765	997	173	26.0	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	11 198	3 765	997	173	26.0	4.7
541211	Offices of certified public accountants	13	9 813	3 338	903	135	22.9	1.5
5413	Architectural, engineering, & related services	13	4 784	2 260	488	72	62.7	7.3
5415	Computer systems design & related services	5	D	D	D	c	D	D
54151	Computer systems design & related services	5	D	D	D	c	D	D
541511	Custom computer programming services	1	D	D	D	c	D	D
	HERNDON, VA							
54	**Professional, scientific, & technical services**	**251**	**626 572**	**236 031**	**55 378**	**4 276**	**14.4**	**6.5**
541	Professional, scientific, & technical services	251	626 572	236 031	55 378	4 276	14.4	6.5
5411	Legal services	9	3 366	1 020	224	42	31.1	3.4
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	6 792	2 755	661	98	27.3	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	6 792	2 755	661	98	27.3	4.0
541211	Offices of certified public accountants	15	6 130	2 479	625	85	23.6	3.5
5413	Architectural, engineering, & related services	48	223 279	73 196	18 876	1 548	11.7	2.4
54133	Engineering services	38	211 489	70 680	18 304	1 479	9.1	2.5
541330	Engineering services	38	211 489	70 680	18 304	1 479	9.1	2.5
54137	Surveying & mapping (except geophysical) services	3	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	a	D	D
5414	Specialized design services	5	1 576	188	49	9	82.5	–
5415	Computer systems design & related services	102	328 343	133 186	30 076	2 077	13.9	10.0
54151	Computer systems design & related services	102	328 343	133 186	30 076	2 077	13.9	10.0
541511	Custom computer programming services	42	94 359	50 694	10 735	731	38.8	20.9
541512	Computer systems design services	47	171 414	62 220	14 004	921	4.8	7.4
5415121	Computer systems integrators	21	138 878	50 417	11 701	680	2.5	7.3
5415122	Computer systems consultants (except systems integrators)	26	32 536	11 803	2 303	241	14.5	7.9
541519	Other computer related services	12	D	D	D	e	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HERNDON, VA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	35	47 349	18 469	3 840	338	16.2	4.2
54161	Management consulting services	28	27 737	10 901	2 106	170	20.8	5.6
541611	Administrative management & general management consulting service	9	9 216	2 634	432	57	4.3	6.3
541612	Human resources & executive search consulting services	11	4 282	2 570	510	34	43.7	23.0
541613	Marketing consulting services	6	D	D	D	b	D	D
54162	Environmental consulting services	3	18 090	6 916	1 546	146	D	–
541620	Environmental consulting services	3	18 090	6 916	1 546	146	D	–
5418	Advertising & related services	16	9 120	4 234	921	93	22.7	4.7
	HOPEWELL, VA (IC)							
54	**Professional, scientific, & technical services**	**25**	**11 473**	**5 362**	**1 183**	**153**	**14.6**	**10.0**
541	Professional, scientific, & technical services	25	11 473	5 362	1 183	153	14.6	10.0
5411	Legal services	14	3 289	920	230	38	35.6	–
54111	Offices of lawyers	14	3 289	920	230	38	35.6	–
541110	Offices of lawyers	14	3 289	920	230	38	35.6	–
5411101	Offices of lawyers (except legal aid societies)	14	3 289	920	230	38	35.6	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	LEBANON, VA							
54	**Professional, scientific, & technical services**	**22**	**7 003**	**3 575**	**663**	**298**	**29.0**	**2.0**
541	Professional, scientific, & technical services	22	7 003	3 575	663	298	29.0	2.0
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
	LEESBURG, VA							
54	**Professional, scientific, & technical services**	**154**	**77 126**	**29 792**	**6 691**	**768**	**33.8**	**13.9**
541	Professional, scientific, & technical services	154	77 126	29 792	6 691	768	33.8	13.9
5411	Legal services	53	18 133	7 796	1 364	182	42.2	14.3
54111	Offices of lawyers	51	D	D	D	c	D	D
541110	Offices of lawyers	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	8 060	3 088	722	154	20.8	19.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	8 060	3 088	722	154	20.8	19.7
541211	Offices of certified public accountants	16	5 540	1 811	399	66	11.9	7.4
541213	Tax return preparation services	3	D	D	D	b	D	D
541219	Other accounting services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	26	15 801	8 030	1 907	189	43.7	11.6
54133	Engineering services	21	14 656	7 410	1 712	170	46.1	12.5
541330	Engineering services	21	14 656	7 410	1 712	170	46.1	12.5
5415	Computer systems design & related services	21	21 305	7 276	1 962	159	8.8	11.2
54151	Computer systems design & related services	21	21 305	7 276	1 962	159	8.8	11.2
541512	Computer systems design services	9	16 494	4 941	1 605	122	3.3	4.4
5416	Management, scientific, & technical consulting services	17	7 869	1 529	258	28	69.0	28.9
54161	Management consulting services	16	D	D	D	b	D	D
5418	Advertising & related services	7	2 416	869	141	24	19.3	2.8
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
	LEXINGTON, VA (IC)							
54	**Professional, scientific, & technical services**	**34**	**5 107**	**2 060**	**400**	**102**	**48.9**	**–**
541	Professional, scientific, & technical services	34	5 107	2 060	400	102	48.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 025	535	92	18	48.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 025	535	92	18	48.8	–
	LURAY, VA							
54	**Professional, scientific, & technical services**	**13**	**2 281**	**659**	**161**	**46**	**54.8**	**–**
541	Professional, scientific, & technical services	13	2 281	659	161	46	54.8	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LYNCHBURG, VA (IC)							
54	**Professional, scientific, & technical services**	**182**	**260 345**	**107 088**	**25 552**	**2 715**	**12.0**	**3.8**
541	Professional, scientific, & technical services	182	260 345	107 088	25 552	2 715	12.0	3.8
5411	Legal services	53	18 426	8 740	1 692	249	24.6	6.3
54111	Offices of lawyers	53	18 426	8 740	1 692	249	24.6	6.3
541110	Offices of lawyers	53	18 426	8 740	1 692	249	24.6	6.3
5411101	Offices of lawyers (except legal aid societies)	53	18 426	8 740	1 692	249	24.6	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	10 350	4 083	1 089	248	26.9	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	10 350	4 083	1 089	248	26.9	2.6
541211	Offices of certified public accountants	15	8 066	3 314	831	99	18.3	3.3
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	23	190 712	82 051	20 445	1 734	2.7	.4
54133	Engineering services	14	185 206	79 077	19 889	1 628	2.2	.4
541330	Engineering services	14	185 206	79 077	19 889	1 628	2.2	.4
5414	Specialized design services	13	2 706	594	126	32	72.7	–
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	11	7 245	2 707	590	75	23.6	–
54151	Computer systems design & related services	11	7 245	2 707	590	75	23.6	–
5416	Management, scientific, & technical consulting services	25	8 450	4 065	598	75	42.2	18.5
54161	Management consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	19	20 501	4 268	872	274	52.0	27.9
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	3	7 651	695	129	24	D	74.7
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
	MANASSAS, VA (IC)							
54	**Professional, scientific, & technical services**	**153**	**126 850**	**44 763**	**9 709**	**1 058**	**16.1**	**14.3**
541	Professional, scientific, & technical services	153	126 850	44 763	9 709	1 058	16.1	14.3
5411	Legal services	63	12 563	4 998	1 022	170	44.3	8.4
54111	Offices of lawyers	57	11 054	4 274	854	143	46.8	5.1
541110	Offices of lawyers	57	11 054	4 274	854	143	46.8	5.1
5411101	Offices of lawyers (except legal aid societies)	57	11 054	4 274	854	143	46.8	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 260	837	183	33	82.2	17.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 260	837	183	33	82.2	17.8
5413	Architectural, engineering, & related services	20	21 362	9 037	1 700	245	22.3	5.1
54133	Engineering services	13	19 616	8 488	1 572	222	19.7	5.6
541330	Engineering services	13	19 616	8 488	1 572	222	19.7	5.6
5415	Computer systems design & related services	26	77 958	23 808	5 594	427	6.1	17.0
54151	Computer systems design & related services	26	77 958	23 808	5 594	427	6.1	17.0
541511	Custom computer programming services	14	D	D	D	c	D	D
541512	Computer systems design services	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	14	7 076	4 689	866	117	10.7	31.2
54161	Management consulting services	12	D	D	D	b	D	D
	MANASSAS PARK, VA (IC)							
54	**Professional, scientific, & technical services**	**7**	**4 932**	**2 022**	**454**	**74**	**96.8**	**3.2**
541	Professional, scientific, & technical services	7	4 932	2 022	454	74	96.8	3.2
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	MARION, VA							
54	**Professional, scientific, & technical services**	**28**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	3 813	1 870	425	52	14.2	1.2
	MARTINSVILLE, VA (IC)							
54	**Professional, scientific, & technical services**	**54**	**16 606**	**7 652**	**1 374**	**223**	**51.7**	**23.4**
541	Professional, scientific, & technical services	54	16 606	7 652	1 374	223	51.7	23.4
5411	Legal services	21	7 934	4 363	797	103	65.7	8.3
54111	Offices of lawyers	21	7 934	4 363	797	103	65.7	8.3
541110	Offices of lawyers	21	7 934	4 363	797	103	65.7	8.3
5411101	Offices of lawyers (except legal aid societies)	21	7 934	4 363	797	103	65.7	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 922	1 548	354	73	43.5	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 922	1 548	354	73	43.5	1.6
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEWPORT NEWS, VA (IC)							
54	**Professional, scientific, & technical services**	**286**	**218 806**	**88 571**	**22 297**	**3 023**	**18.0**	**8.3**
541	Professional, scientific, & technical services	286	218 806	88 571	22 297	3 023	18.0	8.3
5411	Legal services	91	41 455	15 535	3 441	485	26.6	2.9
54111	Offices of lawyers	83	40 101	15 187	3 363	453	25.5	1.9
541110	Offices of lawyers	83	40 101	15 187	3 363	453	25.5	1.9
5411101	Offices of lawyers (except legal aid societies)	83	40 101	15 187	3 363	453	25.5	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	62	23 015	8 849	2 349	637	22.2	13.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	62	23 015	8 849	2 349	637	22.2	13.5
541211	Offices of certified public accountants	30	16 164	5 963	1 524	213	18.9	14.5
541213	Tax return preparation services	6	D	D	D	e	D	D
541219	Other accounting services	21	3 488	1 245	288	72	44.5	5.9
5413	Architectural, engineering, & related services	54	91 298	37 487	8 997	1 064	10.1	6.6
54131	Architectural services	9	5 662	2 625	636	77	13.7	3.5
541310	Architectural services	9	5 662	2 625	636	77	13.7	3.5
54133	Engineering services	28	78 379	31 561	7 608	864	7.1	6.9
541330	Engineering services	28	78 379	31 561	7 608	864	7.1	6.9
5415	Computer systems design & related services	26	40 793	18 870	4 971	455	19.5	7.6
54151	Computer systems design & related services	26	40 793	18 870	4 971	455	19.5	7.6
541511	Custom computer programming services	14	31 464	15 307	4 233	375	15.8	3.2
541512	Computer systems design services	7	6 016	2 337	472	52	45.1	.7
5416	Management, scientific, & technical consulting services	19	7 820	4 144	1 105	119	42.7	26.0
54161	Management consulting services	12	5 596	3 142	880	89	41.3	36.3
5417	Scientific research & development services	4	D	D	D	b	D	D
5418	Advertising & related services	13	2 574	520	164	103	23.5	40.8
54189	Other services related to advertising	5	1 343	126	25	12	6.1	78.1
541890	Other services related to advertising	5	1 343	126	25	12	6.1	78.1
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
	NORFOLK, VA (IC)							
54	**Professional, scientific, & technical services**	**439**	**468 714**	**206 958**	**51 804**	**6 582**	**11.3**	**7.6**
541	Professional, scientific, & technical services	439	468 714	206 958	51 804	6 582	11.3	7.6
5411	Legal services	159	148 119	67 689	15 415	1 512	9.0	4.5
54111	Offices of lawyers	154	147 635	67 493	15 388	1 504	8.7	4.5
541110	Offices of lawyers	154	147 635	67 493	15 388	1 504	8.7	4.5
5411101	Offices of lawyers (except legal aid societies)	154	147 635	67 493	15 388	1 504	8.7	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	64	58 668	24 962	6 423	1 338	10.9	16.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	64	58 668	24 962	6 423	1 338	10.9	16.6
541211	Offices of certified public accountants	36	42 064	14 086	3 424	391	9.9	15.2
541213	Tax return preparation services	10	3 808	1 425	583	454	14.6	2.9
541219	Other accounting services	13	1 835	648	177	78	91.4	4.3
5413	Architectural, engineering, & related services	79	98 400	49 176	12 374	1 346	13.4	.6
54131	Architectural services	20	22 595	7 954	1 786	208	8.4	1.2
541310	Architectural services	20	22 595	7 954	1 786	208	8.4	1.2
54133	Engineering services	40	67 215	37 418	9 635	984	15.3	.3
541330	Engineering services	40	67 215	37 418	9 635	984	15.3	.3
54137	Surveying & mapping (except geophysical) services	3	1 891	1 012	250	40	–	–
541370	Surveying & mapping (except geophysical) services	3	1 891	1 012	250	40	–	–
54138	Testing laboratories	12	6 324	2 514	659	108	15.5	2.5
541380	Testing laboratories	12	6 324	2 514	659	108	15.5	2.5
5414	Specialized design services	8	1 757	508	150	39	21.6	7.8
5415	Computer systems design & related services	32	88 928	38 388	11 403	759	2.6	6.9
54151	Computer systems design & related services	32	88 928	38 388	11 403	759	2.6	6.9
541511	Custom computer programming services	12	D	D	D	e	D	D
541512	Computer systems design services	16	23 148	10 439	2 389	258	2.8	3.0
5415121	Computer systems integrators	8	16 867	7 394	1 741	150	1.4	3.2
5415122	Computer systems consultants (except systems integrators)	8	6 281	3 045	648	108	6.6	2.3
5416	Management, scientific, & technical consulting services	40	24 991	12 030	2 124	314	21.7	10.7
54161	Management consulting services	29	8 625	3 595	867	97	43.6	14.1
54169	Other scientific & technical consulting services	9	D	D	D	c	D	D
541690	Other scientific & technical consulting services	9	D	D	D	c	D	D
5418	Advertising & related services	29	32 602	10 508	2 892	1 100	30.6	29.6
54181	Advertising agencies	17	12 533	4 965	930	112	77.7	.9
541810	Advertising agencies	17	12 533	4 965	930	112	77.7	.9
54185	Display advertising	2	D	D	D	f	D	D
541850	Display advertising	2	D	D	D	f	D	D
54189	Other services related to advertising	6	1 433	307	88	17	10.6	17.2
541890	Other services related to advertising	6	1 433	307	88	17	10.6	17.2
5419	Other professional, scientific, & technical services	19	9 478	2 375	557	123	17.3	.1
54192	Photographic services	15	8 618	2 155	513	101	11.8	.1
541921	Photographic studios, portrait	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NORTON, VA (IC)							
54	**Professional, scientific, & technical services**	**19**	**8 875**	**4 037**	**987**	**188**	**35.9**	**3.3**
541	Professional, scientific, & technical services	19	8 875	4 037	987	188	35.9	3.3
5411	Legal services	11	6 503	2 828	693	121	26.0	2.1
54111	Offices of lawyers	11	6 503	2 828	693	121	26.0	2.1
541110	Offices of lawyers	11	6 503	2 828	693	121	26.0	2.1
5411101	Offices of lawyers (except legal aid societies)	11	6 503	2 828	693	121	26.0	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	ORANGE, VA							
54	**Professional, scientific, & technical services**	**20**	**5 208**	**2 117**	**560**	**100**	**40.4**	**9.0**
541	Professional, scientific, & technical services	20	5 208	2 117	560	100	40.4	9.0
	PETERSBURG, VA (IC)							
54	**Professional, scientific, & technical services**	**45**	**79 799**	**42 062**	**11 251**	**1 122**	**2.7**	**1.6**
541	Professional, scientific, & technical services	45	79 799	42 062	11 251	1 122	2.7	1.6
5411	Legal services	24	5 471	2 934	977	66	24.2	6.5
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 189	730	216	32	13.3	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 189	730	216	32	13.3	.1
5413	Architectural, engineering, & related services	5	D	D	D	e	D	D
54133	Engineering services	2	D	D	D	e	D	D
541330	Engineering services	2	D	D	D	e	D	D
5415	Computer systems design & related services	3	D	D	D	f	D	D
54151	Computer systems design & related services	3	D	D	D	f	D	D
541511	Custom computer programming services	1	D	D	D	f	D	D
	POQUOSON, VA (IC)							
54	**Professional, scientific, & technical services**	**13**	**5 563**	**2 770**	**878**	**79**	**22.6**	**1.1**
541	Professional, scientific, & technical services	13	5 563	2 770	878	79	22.6	1.1
	PORTSMOUTH, VA (IC)							
54	**Professional, scientific, & technical services**	**105**	**82 092**	**31 499**	**6 915**	**1 023**	**10.1**	**6.1**
541	Professional, scientific, & technical services	105	82 092	31 499	6 915	1 023	10.1	6.1
5411	Legal services	51	49 191	14 581	2 741	348	6.2	1.8
54111	Offices of lawyers	50	D	D	D	e	D	D
541110	Offices of lawyers	50	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	50	D	D	D	e	D	D
54119	Other legal services	1	D	D	D	a	D	D
541199	All other legal services	1	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	7 116	2 949	758	274	22.5	54.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	7 116	2 949	758	274	22.5	54.8
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	21 106	12 637	3 096	335	14.1	1.2
54133	Engineering services	12	19 646	11 914	2 929	304	11.2	.1
541330	Engineering services	12	19 646	11 914	2 929	304	11.2	.1
	PULASKI, VA							
54	**Professional, scientific, & technical services**	**11**	**2 854**	**866**	**185**	**50**	**22.9**	**1.5**
541	Professional, scientific, & technical services	11	2 854	866	185	50	22.9	1.5
	RADFORD, VA (IC)							
54	**Professional, scientific, & technical services**	**31**	**13 921**	**4 900**	**983**	**151**	**24.7**	**2.7**
541	Professional, scientific, & technical services	31	13 921	4 900	983	151	24.7	2.7
5411	Legal services	12	6 524	1 695	304	55	16.4	–
54111	Offices of lawyers	12	6 524	1 695	304	55	16.4	–
541110	Offices of lawyers	12	6 524	1 695	304	55	16.4	–
5411101	Offices of lawyers (except legal aid societies)	12	6 524	1 695	304	55	16.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 578	657	103	22	22.2	20.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 578	657	103	22	22.2	20.5
5413	Architectural, engineering, & related services	8	2 435	967	205	27	75.4	–
	RICHLANDS, VA							
54	**Professional, scientific, & technical services**	**15**	**3 108**	**1 123**	**247**	**65**	**66.6**	**11.1**
541	Professional, scientific, & technical services	15	3 108	1 123	247	65	66.6	11.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RICHMOND, VA (IC)							
54	**Professional, scientific, & technical services**	**732**	**853 683**	**356 033**	**87 373**	**8 113**	**12.4**	**5.5**
541	Professional, scientific, & technical services	732	853 683	356 033	87 373	8 113	12.4	5.5
5411	Legal services	236	389 515	173 605	44 478	3 284	8.8	1.6
54111	Offices of lawyers	226	385 444	171 976	44 208	3 235	8.6	1.4
541110	Offices of lawyers	226	385 444	171 976	44 208	3 235	8.6	1.4
5411101	Offices of lawyers (except legal aid societies)	226	385 444	171 976	44 208	3 235	8.6	1.4
54119	Other legal services	10	4 071	1 629	270	49	24.4	19.8
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	75	96 454	33 765	7 854	1 271	6.1	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	75	96 454	33 765	7 854	1 271	6.1	2.7
541211	Offices of certified public accountants	42	82 075	24 469	5 942	654	5.0	2.4
541213	Tax return preparation services	7	2 182	910	333	248	6.1	–
541219	Other accounting services	21	D	D	D	c	D	D
5413	Architectural, engineering, & related services	103	85 371	38 255	8 587	984	15.1	6.9
54131	Architectural services	55	44 303	17 720	4 050	454	20.1	2.2
541310	Architectural services	55	44 303	17 720	4 050	454	20.1	2.2
54133	Engineering services	34	29 014	14 402	3 108	320	8.0	16.9
541330	Engineering services	34	29 014	14 402	3 108	320	8.0	16.9
54137	Surveying & mapping (except geophysical) services	8	5 739	3 096	665	106	26.4	–
541370	Surveying & mapping (except geophysical) services	8	5 739	3 096	665	106	26.4	–
54138	Testing laboratories	5	D	D	D	c	D	D
541380	Testing laboratories	5	D	D	D	c	D	D
5414	Specialized design services	58	19 519	6 056	1 293	220	44.6	2.0
54141	Interior design services	21	D	D	D	b	D	D
541410	Interior design services	21	D	D	D	b	D	D
54143	Graphic design services	34	11 616	3 531	810	121	41.8	.3
541430	Graphic design services	34	11 616	3 531	810	121	41.8	.3
5414301	Graphic design services (except commercial art & medical artists)	31	D	D	D	c	D	D
5415	Computer systems design & related services	50	67 863	22 640	5 409	437	4.5	11.4
54151	Computer systems design & related services	50	67 863	22 640	5 409	437	4.5	11.4
541512	Computer systems design services	22	25 735	7 508	2 080	146	4.1	25.9
5415122	Computer systems consultants (except systems integrators)	15	11 299	4 681	1 384	84	9.3	.9
5416	Management, scientific, & technical consulting services	79	58 004	22 207	4 951	513	23.6	33.7
54161	Management consulting services	56	44 422	18 049	4 030	389	16.6	35.5
541611	Administrative management & general management consulting service	29	15 725	7 263	1 705	186	26.6	11.2
541612	Human resources & executive search consulting services	8	18 965	8 829	1 980	157	8.1	61.1
5416123	Human resources & personnel management consulting	6	D	D	D	c	D	D
541613	Marketing consulting services	14	7 869	1 353	273	35	20.9	17.1
54162	Environmental consulting services	11	5 728	2 242	498	61	47.9	37.4
541620	Environmental consulting services	11	5 728	2 242	498	61	47.9	37.4
54169	Other scientific & technical consulting services	12	7 854	1 916	423	63	45.4	20.3
541690	Other scientific & technical consulting services	12	7 854	1 916	423	63	45.4	20.3
5418	Advertising & related services	88	118 410	51 544	13 203	1 116	15.7	3.8
54181	Advertising agencies	36	79 575	38 623	10 698	696	6.8	3.0
541810	Advertising agencies	36	79 575	38 623	10 698	696	6.8	3.0
54182	Public relations agencies	21	5 692	2 448	623	80	43.0	11.2
541820	Public relations agencies	21	5 692	2 448	623	80	43.0	11.2
54183	Media buying services	2	D	D	D	b	D	D
541830	Media buying services	2	D	D	D	b	D	D
54189	Other services related to advertising	16	D	D	D	b	D	D
541890	Other services related to advertising	16	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	8	9 706	1 258	168	36	11.1	6.2
5419	Other professional, scientific, & technical services	37	D	D	D	c	D	D
54192	Photographic services	26	5 414	1 457	358	77	41.2	7.0
541921	Photographic studios, portrait	14	2 692	750	193	42	54.3	–
541922	Commercial photography	12	2 722	707	165	35	28.2	14.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROANOKE, VA (IC)							
54	**Professional, scientific, & technical services**	**331**	**211 641**	**88 720**	**19 744**	**2 632**	**25.2**	**6.0**
541	Professional, scientific, & technical services	331	211 641	88 720	19 744	2 632	25.2	6.0
5411	Legal services	108	74 295	30 500	6 796	746	17.2	.9
54111	Offices of lawyers	103	D	D	D	f	D	D
541110	Offices of lawyers	103	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	103	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	47	23 857	11 052	2 527	522	38.6	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	47	23 857	11 052	2 527	522	38.6	6.9
541211	Offices of certified public accountants	21	15 260	6 402	1 312	186	40.9	1.9
541213	Tax return preparation services	8	2 089	921	341	208	16.5	1.1
541219	Other accounting services	17	D	D	D	c	D	D
5413	Architectural, engineering, & related services	52	55 801	26 836	6 091	669	19.3	4.9
54131	Architectural services	19	13 771	4 669	1 072	134	37.4	–
541310	Architectural services	19	13 771	4 669	1 072	134	37.4	–
54133	Engineering services	21	37 241	20 147	4 548	441	12.6	–
541330	Engineering services	21	37 241	20 147	4 548	441	12.6	–
5414	Specialized design services	18	5 786	1 573	369	65	48.8	14.9
54141	Interior design services	10	D	D	D	b	D	D
541410	Interior design services	10	D	D	D	b	D	D
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	28	18 087	6 967	1 319	196	16.5	9.7
54151	Computer systems design & related services	28	18 087	6 967	1 319	196	16.5	9.7
541512	Computer systems design services	17	10 668	3 359	620	88	24.4	16.4
5416	Management, scientific, & technical consulting services	34	14 172	5 461	1 171	151	39.1	31.0
54161	Management consulting services	27	10 341	4 591	963	125	34.1	29.2
541611	Administrative management & general management consulting service	10	5 942	3 014	629	75	7.6	44.6
5418	Advertising & related services	28	15 251	4 551	1 067	179	49.0	.3
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	c	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	ROCKY MOUNT, VA							
54	**Professional, scientific, & technical services**	**25**	**4 691**	**1 532**	**356**	**92**	**61.5**	**11.6**
541	Professional, scientific, & technical services	25	4 691	1 532	356	92	61.5	11.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	SALEM, VA (IC)							
54	**Professional, scientific, & technical services**	**65**	**28 751**	**8 735**	**1 959**	**325**	**25.9**	**4.6**
541	Professional, scientific, & technical services	65	28 751	8 735	1 959	325	25.9	4.6
5411	Legal services	23	3 724	1 286	238	58	40.4	1.3
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 136	1 140	251	35	37.8	30.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 136	1 140	251	35	37.8	30.8
5413	Architectural, engineering, & related services	9	2 807	1 182	264	44	62.3	–
5418	Advertising & related services	5	D	D	D	b	D	D
54186	Direct mail advertising	1	D	D	D	b	D	D
541860	Direct mail advertising	1	D	D	D	b	D	D
	SMITHFIELD, VA							
54	**Professional, scientific, & technical services**	**10**	**1 667**	**993**	**236**	**46**	**54.0**	**7.3**
541	Professional, scientific, & technical services	10	1 667	993	236	46	54.0	7.3
	SOUTH BOSTON, VA *							
54	**Professional, scientific, & technical services**	**13**	**2 258**	**573**	**144**	**37**	**77.8**	**22.2**
541	Professional, scientific, & technical services	13	2 258	573	144	37	77.8	22.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
	SOUTH HILL, VA							
54	**Professional, scientific, & technical services**	**10**	**3 526**	**1 461**	**318**	**144**	**12.8**	**–**
541	Professional, scientific, & technical services	10	3 526	1 461	318	144	12.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	STAUNTON, VA (IC)							
54	**Professional, scientific, & technical services**	**45**	**12 492**	**6 104**	**1 290**	**199**	**39.8**	**4.8**
541	Professional, scientific, & technical services	45	12 492	6 104	1 290	199	39.8	4.8
5411	Legal services	18	4 392	2 115	426	56	71.5	4.4
54111	Offices of lawyers	18	4 392	2 115	426	56	71.5	4.4
541110	Offices of lawyers	18	4 392	2 115	426	56	71.5	4.4
5411101	Offices of lawyers (except legal aid societies)	18	4 392	2 115	426	56	71.5	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 493	1 613	383	60	17.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 493	1 613	383	60	17.2	–
5413	Architectural, engineering, & related services	5	1 592	860	195	30	1.1	17.0
	STRASBURG, VA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SUFFOLK, VA (IC)							
54	**Professional, scientific, & technical services**	**59**	**21 368**	**9 232**	**2 205**	**273**	**28.9**	**15.8**
541	Professional, scientific, & technical services	59	21 368	9 232	2 205	273	28.9	15.8
5411	Legal services	16	4 370	1 821	436	64	19.4	7.9
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 812	1 429	376	65	87.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 812	1 429	376	65	87.0	–
5413	Architectural, engineering, & related services	8	3 937	1 509	293	46	37.4	51.8
5415	Computer systems design & related services	11	8 042	3 910	972	66	3.6	–
54151	Computer systems design & related services	11	8 042	3 910	972	66	3.6	–
541512	Computer systems design services	5	D	D	D	b	D	D
	TAZEWELL, VA							
54	**Professional, scientific, & technical services**	**24**	**7 021**	**2 203**	**557**	**95**	**28.8**	**22.1**
541	Professional, scientific, & technical services	24	7 021	2 203	557	95	28.8	22.1
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	VIENNA, VA							
54	**Professional, scientific, & technical services**	**114**	**82 259**	**36 260**	**8 617**	**716**	**18.5**	**10.4**
541	Professional, scientific, & technical services	114	82 259	36 260	8 617	716	18.5	10.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	5 203	3 069	588	64	40.5	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	5 203	3 069	588	64	40.5	3.0
541211	Offices of certified public accountants	10	4 589	2 869	539	55	36.0	–
5413	Architectural, engineering, & related services	12	11 187	6 257	2 610	127	19.7	14.7
54133	Engineering services	8	10 205	5 805	2 501	114	15.0	15.0
541330	Engineering services	8	10 205	5 805	2 501	114	15.0	15.0
5415	Computer systems design & related services	35	52 574	21 837	4 491	416	13.4	11.8
54151	Computer systems design & related services	35	52 574	21 837	4 491	416	13.4	11.8
541511	Custom computer programming services	20	29 372	16 219	3 540	314	7.4	2.8
541512	Computer systems design services	12	22 909	5 477	924	99	20.0	23.4
5415122	Computer systems consultants (except systems integrators)	7	8 689	2 506	436	43	38.2	61.8
5416	Management, scientific, & technical consulting services	19	5 011	2 000	290	30	29.3	2.1
54161	Management consulting services	14	3 441	1 380	137	19	42.6	1.2
5418	Advertising & related services	5	3 021	873	153	18	18.6	–
5419	Other professional, scientific, & technical services	8	1 594	562	91	18	43.7	–
	VINTON, VA							
54	**Professional, scientific, & technical services**	**16**	**3 514**	**1 054**	**193**	**44**	**56.0**	**–**
541	Professional, scientific, & technical services	16	3 514	1 054	193	44	56.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VIRGINIA BEACH, VA (IC)							
54	**Professional, scientific, & technical services**	**895**	**726 078**	**302 560**	**67 005**	**8 910**	**18.9**	**8.7**
541	Professional, scientific, & technical services	895	726 078	302 560	67 005	8 910	18.9	8.7
5411	Legal services	205	103 684	48 614	9 638	1 335	28.8	5.0
54111	Offices of lawyers	185	D	D	D	g	D	D
541110	Offices of lawyers	185	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	185	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	173	48 170	22 569	4 845	1 091	39.7	21.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	173	48 170	22 569	4 845	1 091	39.7	21.8
541211	Offices of certified public accountants	88	20 268	10 445	2 195	344	39.7	5.4
541213	Tax return preparation services	23	3 836	1 626	542	350	28.5	9.6
541219	Other accounting services	53	14 932	5 192	1 196	302	66.2	8.9
5413	Architectural, engineering, & related services	162	253 185	105 812	24 643	2 734	16.0	11.1
54131	Architectural services	22	19 103	8 376	1 934	234	34.7	10.4
541310	Architectural services	22	19 103	8 376	1 934	234	34.7	10.4
54133	Engineering services	114	224 234	92 378	21 315	2 319	13.6	11.6
541330	Engineering services	114	224 234	92 378	21 315	2 319	13.6	11.6
54135	Building inspection services	6	D	D	D	a	D	D
541350	Building inspection services	6	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	11	4 866	2 805	665	119	41.1	.2
541370	Surveying & mapping (except geophysical) services	11	4 866	2 805	665	119	41.1	.2
5414	Specialized design services	35	7 852	1 465	343	77	64.0	4.9
54141	Interior design services	21	5 472	978	219	58	59.2	6.0
541410	Interior design services	21	5 472	978	219	58	59.2	6.0
54143	Graphic design services	13	D	D	D	a	D	D
541430	Graphic design services	13	D	D	D	a	D	D
5415	Computer systems design & related services	98	198 693	76 613	17 604	1 680	2.5	4.6
54151	Computer systems design & related services	98	198 693	76 613	17 604	1 680	2.5	4.6
541511	Custom computer programming services	42	150 569	53 417	12 091	1 012	.4	2.8
541512	Computer systems design services	44	45 016	21 614	5 180	620	6.3	10.7
5415121	Computer systems integrators	16	20 245	7 786	1 699	184	5.8	5.4
5415122	Computer systems consultants (except systems integrators)	28	24 771	13 828	3 481	436	6.7	15.1
5416	Management, scientific, & technical consulting services	107	51 882	21 694	4 345	1 024	41.4	5.0
54161	Management consulting services	83	38 924	15 480	3 167	396	25.7	4.5
541611	Administrative management & general management consulting service	38	12 299	5 016	1 029	143	21.4	1.3
541612	Human resources & executive search consulting services	21	19 135	7 146	1 510	116	26.0	3.0
5416122	Executive placement services	17	17 968	6 845	1 480	107	22.9	1.5
541613	Marketing consulting services	19	5 821	2 456	511	119	31.1	17.3
54162	Environmental consulting services	13	3 601	1 308	280	52	82.8	17.2
541620	Environmental consulting services	13	3 601	1 308	280	52	82.8	17.2
54169	Other scientific & technical consulting services	11	9 357	4 906	898	576	90.9	2.4
541690	Other scientific & technical consulting services	11	9 357	4 906	898	576	90.9	2.4
5418	Advertising & related services	66	38 937	15 356	3 387	440	33.2	14.5
54181	Advertising agencies	32	19 817	9 199	1 932	210	20.3	23.3
541810	Advertising agencies	32	19 817	9 199	1 932	210	20.3	23.3
54184	Media representatives	5	D	D	D	c	D	D
541840	Media representatives	5	D	D	D	c	D	D
54189	Other services related to advertising	13	3 180	752	166	31	47.4	2.0
541890	Other services related to advertising	13	3 180	752	166	31	47.4	2.0
5419	Other professional, scientific, & technical services	41	18 318	8 025	1 620	484	14.9	7.4
54191	Marketing research & public opinion polling	4	D	D	D	e	D	D
541910	Marketing research & public opinion polling	4	D	D	D	e	D	D
54192	Photographic services	32	D	D	D	c	D	D
541921	Photographic studios, portrait	28	D	D	D	c	D	D
	WARRENTON, VA							
54	**Professional, scientific, & technical services**	**61**	**40 294**	**18 958**	**4 196**	**445**	**73.3**	**13.1**
541	Professional, scientific, & technical services	61	40 294	18 958	4 196	445	73.3	13.1
5411	Legal services	22	5 361	2 534	569	73	43.3	5.8
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 804	1 759	367	77	47.4	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 804	1 759	367	77	47.4	2.4
5413	Architectural, engineering, & related services	7	2 265	1 189	332	40	75.0	–
5415	Computer systems design & related services	7	24 848	11 888	2 570	228	80.4	19.6
54151	Computer systems design & related services	7	24 848	11 888	2 570	228	80.4	19.6
541511	Custom computer programming services	3	D	D	D	b	D	D
541512	Computer systems design services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	7	2 855	1 252	278	18	91.9	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WAYNESBORO, VA (IC)							
54	**Professional, scientific, & technical services**	**26**	**5 243**	**2 390**	**551**	**100**	**61.1**	**1.0**
541	Professional, scientific, & technical services	26	5 243	2 390	551	100	61.1	1.0
5411	Legal services	11	3 035	1 231	282	46	60.1	–
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 335	723	174	35	46.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 335	723	174	35	46.7	–
	WEST POINT, VA							
54	**Professional, scientific, & technical services**	**12**	**1 759**	**588**	**141**	**41**	**73.6**	**17.7**
541	Professional, scientific, & technical services	12	1 759	588	141	41	73.6	17.7
	WILLIAMSBURG, VA (IC)							
54	**Professional, scientific, & technical services**	**34**	**28 472**	**9 971**	**2 105**	**281**	**27.4**	**2.1**
541	Professional, scientific, & technical services	34	28 472	9 971	2 105	281	27.4	2.1
5413	Architectural, engineering, & related services	7	5 860	3 285	757	90	16.1	1.9
5414	Specialized design services	3	D	D	D	a	D	D
54141	Interior design services	3	D	D	D	a	D	D
541410	Interior design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	8	D	D	D	b	D	D
54161	Management consulting services	5	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
	WINCHESTER, VA (IC)							
54	**Professional, scientific, & technical services**	**97**	**33 970**	**15 598**	**3 070**	**479**	**38.4**	**12.3**
541	Professional, scientific, & technical services	97	33 970	15 598	3 070	479	38.4	12.3
5411	Legal services	37	11 432	5 097	937	163	44.4	11.6
54111	Offices of lawyers	34	11 007	4 915	902	155	42.3	12.0
541110	Offices of lawyers	34	11 007	4 915	902	155	42.3	12.0
5411101	Offices of lawyers (except legal aid societies)	34	11 007	4 915	902	155	42.3	12.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	9 492	5 729	1 021	139	26.3	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	9 492	5 729	1 021	139	26.3	10.1
541211	Offices of certified public accountants	16	8 251	5 229	905	110	16.2	10.6
5413	Architectural, engineering, & related services	11	5 026	2 080	497	67	46.8	–
5418	Advertising & related services	5	2 286	749	200	32	59.4	.7
	WISE, VA							
54	**Professional, scientific, & technical services**	**18**	**7 841**	**4 101**	**916**	**105**	**19.2**	**1.0**
541	Professional, scientific, & technical services	18	7 841	4 101	916	105	19.2	1.0
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	WOODSTOCK, VA							
54	**Professional, scientific, & technical services**	**24**	**3 464**	**1 357**	**345**	**103**	**48.2**	**5.7**
541	Professional, scientific, & technical services	24	3 464	1 357	345	103	48.2	5.7
	WYTHEVILLE, VA							
54	**Professional, scientific, & technical services**	**27**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 710	883	183	40	46.1	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 710	883	183	40	46.1	8.9
	BALANCE OF ACCOMACK COUNTY, VA							
54	**Professional, scientific, & technical services**	**38**	**49 433**	**15 894**	**4 055**	**466**	**9.2**	**.6**
541	Professional, scientific, & technical services	38	49 433	15 894	4 055	466	9.2	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	13 447	5 242	1 311	151	5.5	–
54133	Engineering services	4	D	D	D	c	D	D
541330	Engineering services	4	D	D	D	c	D	D
5415	Computer systems design & related services	3	D	D	D	c	D	D
54151	Computer systems design & related services	3	D	D	D	c	D	D
541511	Custom computer programming services	3	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ALBEMARLE COUNTY, VA							
54	**Professional, scientific, & technical services**	**178**	**80 900**	**32 247**	**6 917**	**1 030**	**33.8**	**5.8**
541	Professional, scientific, & technical services	178	80 900	32 247	6 917	1 030	33.8	5.8
5411	Legal services	19	18 403	4 755	925	118	26.1	.6
54111	Offices of lawyers	17	D	D	D	c	D	D
541110	Offices of lawyers	17	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	a	D	D
541199	All other legal services	2	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	14 099	5 090	912	290	63.1	8.7
54121	Accounting, tax return preparation services	32	14 099	5 090	912	290	63.1	8.7
541213	Tax return preparation services	3	D	D	D	c	D	D
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	D	D	D	c	D	D
54131	Architectural services	10	4 587	1 619	301	44	20.3	3.4
541310	Architectural services	10	4 587	1 619	301	44	20.3	3.4
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5415	Computer systems design & related services	27	11 486	4 811	1 193	121	48.3	2.1
54151	Computer systems design & related services	27	11 486	4 811	1 193	121	48.3	2.1
5416	Management, scientific, & technical consulting services	47	D	D	D	c	D	D
54161	Management consulting services	31	D	D	D	b	D	D
54169	Other scientific & technical consulting services	12	D	D	D	b	D	D
541690	Other scientific & technical consulting services	12	D	D	D	b	D	D
5417	Scientific research & development services	6	D	D	D	c	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
	BALANCE OF ALLEGHANY COUNTY, VA							
54	**Professional, scientific, & technical services**	**3**	**480**	**183**	**30**	**7**	**–**	**–**
	BALANCE OF AMELIA COUNTY, VA							
54	**Professional, scientific, & technical services**	**7**	**841**	**311**	**73**	**24**	**69.7**	**–**
	BALANCE OF AMHERST COUNTY, VA							
54	**Professional, scientific, & technical services**	**27**	**4 680**	**1 991**	**387**	**80**	**56.3**	**7.4**
541	Professional, scientific, & technical services	27	4 680	1 991	387	80	56.3	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	BALANCE OF APPOMATTOX COUNTY, VA							
54	**Professional, scientific, & technical services**	**10**	**2 313**	**463**	**111**	**34**	**32.0**	**9.1**
541	Professional, scientific, & technical services	10	2 313	463	111	34	32.0	9.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ARLINGTON COUNTY, VA							
54	**Professional, scientific, & technical services**	**1 197**	**3 024 695**	**1 298 761**	**296 555**	**25 914**	**5.3**	**6.0**
541	Professional, scientific, & technical services	1 197	3 024 695	1 298 761	296 555	25 914	5.3	6.0
5411	Legal services	201	194 491	98 394	18 296	1 559	14.4	1.7
54111	Offices of lawyers	172	172 234	89 697	16 416	1 289	14.9	1.9
541110	Offices of lawyers	172	172 234	89 697	16 416	1 289	14.9	1.9
5411101	Offices of lawyers (except legal aid societies)	172	172 234	89 697	16 416	1 289	14.9	1.9
54119	Other legal services	29	22 257	8 697	1 880	270	10.9	.3
541199	All other legal services	27	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	168 844	77 732	8 846	1 416	2.3	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	168 844	77 732	8 846	1 416	2.3	1.9
541211	Offices of certified public accountants	31	161 232	73 009	7 026	1 239	1.4	1.8
541213	Tax return preparation services	9	960	223	58	14	77.4	–
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	215	933 107	397 809	95 790	7 796	3.0	8.8
54131	Architectural services	20	16 785	7 321	1 544	135	21.9	.1
541310	Architectural services	20	16 785	7 321	1 544	135	21.9	.1
54133	Engineering services	182	905 667	384 741	93 007	7 557	2.6	8.9
541330	Engineering services	182	905 667	384 741	93 007	7 557	2.6	8.9
54134	Drafting services	4	D	D	D	b	D	D
541340	Drafting services	4	D	D	D	b	D	D
54138	Testing laboratories	4	6 088	3 306	756	64	–	15.2
541380	Testing laboratories	4	6 088	3 306	756	64	–	15.2
5414	Specialized design services	35	19 234	6 050	1 405	144	19.6	.9
54141	Interior design services	11	D	D	D	b	D	D
541410	Interior design services	11	D	D	D	b	D	D
54143	Graphic design services	23	10 838	2 765	598	62	10.0	1.1
541430	Graphic design services	23	10 838	2 765	598	62	10.0	1.1
5414301	Graphic design services (except commercial art & medical artists)	21	D	D	D	b	D	D
5415	Computer systems design & related services	264	825 583	345 428	79 132	7 222	4.1	6.3
54151	Computer systems design & related services	264	825 583	345 428	79 132	7 222	4.1	6.3
541511	Custom computer programming services	108	284 636	126 053	29 869	2 943	3.8	14.2
541512	Computer systems design services	123	477 939	188 744	41 345	3 624	3.7	1.8
5415121	Computer systems integrators	52	336 153	117 417	25 574	2 344	3.8	2.0
5415122	Computer systems consultants (except systems integrators)	71	141 786	71 327	15 771	1 280	3.6	1.2
541519	Other computer related services	19	34 489	17 692	4 818	332	3.1	3.0
5416	Management, scientific, & technical consulting services	275	492 660	214 651	53 983	4 957	8.6	6.3
54161	Management consulting services	209	318 344	138 808	33 764	3 443	10.2	9.2
541611	Administrative management & general management consulting service	123	247 667	109 810	27 948	2 976	8.1	10.8
541612	Human resources & executive search consulting services	28	23 907	10 945	2 505	223	17.4	4.7
5416122	Executive placement services	7	10 612	4 752	961	78	7.2	.3
5416123	Human resources & personnel management consulting	20	D	D	D	c	D	D
541613	Marketing consulting services	40	21 914	9 665	2 040	133	30.8	5.1
541614	Process, physical distribution, & logistics consulting services	9	17 904	4 582	640	58	4.8	.7
541618	Other management consulting services	9	6 952	3 806	631	53	6.4	.9
54162	Environmental consulting services	13	31 364	18 187	4 602	256	7.1	–
541620	Environmental consulting services	13	31 364	18 187	4 602	256	7.1	–
54169	Other scientific & technical consulting services	53	142 952	57 656	15 617	1 258	5.5	1.3
541690	Other scientific & technical consulting services	53	142 952	57 656	15 617	1 258	5.5	1.3
5417	Scientific research & development services	66	328 312	130 902	33 348	2 231	1.0	3.1
54171	R&D in the physical, engineering, & life sciences	59	324 808	128 884	32 881	2 190	.8	3.1
541710	R&D in the physical, engineering, & life sciences	59	324 808	128 884	32 881	2 190	.8	3.1
5417101	R&D in the physical & engineering sciences	53	D	D	D	g	D	D
5417102	Research & development in the life sciences	6	D	D	D	e	D	D
5418	Advertising & related services	46	46 611	23 014	4 604	453	20.4	.3
54182	Public relations agencies	27	31 617	15 559	2 889	216	11.8	.3
541820	Public relations agencies	27	31 617	15 559	2 889	216	11.8	.3
54189	Other services related to advertising	5	2 077	510	125	20	57.9	–
541890	Other services related to advertising	5	2 077	510	125	20	57.9	–
5419	Other professional, scientific, & technical services	37	15 853	4 781	1 151	136	39.7	5.5
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
54193	Translation & interpretation services	7	3 954	1 021	229	26	2.8	–
541930	Translation & interpretation services	7	3 954	1 021	229	26	2.8	–
	BALANCE OF AUGUSTA COUNTY, VA							
54	**Professional, scientific, & technical services**	**56**	**15 643**	**5 997**	**1 258**	**280**	**66.8**	**4.5**
541	Professional, scientific, & technical services	56	15 643	5 997	1 258	280	66.8	4.5
5411	Legal services	8	3 884	1 463	320	65	14.3	7.3
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 776	830	199	41	97.9	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 776	830	199	41	97.9	2.1
5413	Architectural, engineering, & related services	15	3 106	1 374	263	65	64.4	3.1
5416	Management, scientific, & technical consulting services	10	2 990	1 445	302	71	90.5	9.5
5418	Advertising & related services	6	3 097	486	112	29	95.0	–
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BATH COUNTY, VA							
54	**Professional, scientific, & technical services**	**7**	**1 276**	**231**	**49**	**13**	**58.2**	**–**
541	Professional, scientific, & technical services	7	1 276	231	49	13	58.2	–
	BALANCE OF BEDFORD COUNTY, VA							
54	**Professional, scientific, & technical services**	**53**	**24 460**	**9 205**	**2 049**	**270**	**48.3**	**2.1**
541	Professional, scientific, & technical services	53	24 460	9 205	2 049	270	48.3	2.1
5413	Architectural, engineering, & related services	12	6 351	2 574	502	78	58.3	1.4
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	a	D	D
5418	Advertising & related services	7	9 476	3 388	841	109	32.4	.4
	BALANCE OF BLAND COUNTY, VA							
54	**Professional, scientific, & technical services**	**3**	**306**	**141**	**36**	**8**	**D**	**–**
	BALANCE OF BOTETOURT COUNTY, VA							
54	**Professional, scientific, & technical services**	**28**	**5 874**	**2 653**	**550**	**101**	**73.0**	**9.8**
541	Professional, scientific, & technical services	28	5 874	2 653	550	101	73.0	9.8
5413	Architectural, engineering, & related services	9	2 637	1 269	270	37	99.8	.2
	BALANCE OF BRUNSWICK COUNTY, VA							
54	**Professional, scientific, & technical services**	**13**	**1 546**	**728**	**179**	**34**	**58.2**	**9.1**
541	Professional, scientific, & technical services	13	1 546	728	179	34	58.2	9.1
	BALANCE OF BUCHANAN COUNTY, VA							
54	**Professional, scientific, & technical services**	**32**	**9 364**	**3 422**	**844**	**310**	**29.3**	**16.9**
541	Professional, scientific, & technical services	32	9 364	3 422	844	310	29.3	16.9
5411	Legal services	10	3 980	1 053	277	51	2.8	32.3
54111	Offices of lawyers	10	3 980	1 053	277	51	2.8	32.3
541110	Offices of lawyers	10	3 980	1 053	277	51	2.8	32.3
5411101	Offices of lawyers (except legal aid societies)	10	3 980	1 053	277	51	2.8	32.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	2 150	1 013	246	38	74.2	–
5419	Other professional, scientific, & technical services	1	D	D	D	c	D	D
	BALANCE OF BUCKINGHAM COUNTY, VA							
54	**Professional, scientific, & technical services**	**10**	**4 205**	**2 038**	**463**	**116**	**9.8**	**8.0**
541	Professional, scientific, & technical services	10	4 205	2 038	463	116	9.8	8.0
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	BALANCE OF CAMPBELL COUNTY, VA							
54	**Professional, scientific, & technical services**	**36**	**26 983**	**8 547**	**1 928**	**206**	**31.9**	**.6**
541	Professional, scientific, & technical services	36	26 983	8 547	1 928	206	31.9	.6
5411	Legal services	9	D	D	D	b	D	D
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54162	Environmental consulting services	1	D	D	D	b	D	D
541620	Environmental consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	BALANCE OF CAROLINE COUNTY, VA							
54	**Professional, scientific, & technical services**	**12**	**1 671**	**477**	**112**	**24**	**55.3**	**1.4**
541	Professional, scientific, & technical services	12	1 671	477	112	24	55.3	1.4
	BALANCE OF CARROLL COUNTY, VA							
54	**Professional, scientific, & technical services**	**20**	**3 296**	**976**	**242**	**64**	**85.9**	**–**
541	Professional, scientific, & technical services	20	3 296	976	242	64	85.9	–
	BALANCE OF CHARLES CITY COUNTY, VA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CHARLOTTE COUNTY, VA							
54	**Professional, scientific, & technical services**	**8**	**1 157**	**274**	**71**	**33**	**31.1**	**–**
541	Professional, scientific, & technical services	8	1 157	274	71	33	31.1	–
	BALANCE OF CHESTERFIELD COUNTY, VA							
54	**Professional, scientific, & technical services**	**499**	**218 790**	**93 047**	**19 830**	**2 644**	**27.8**	**7.6**
541	Professional, scientific, & technical services	499	218 790	93 047	19 830	2 644	27.8	7.6
5411	Legal services	82	25 100	10 059	1 870	317	34.3	6.9
54111	Offices of lawyers	72	22 917	9 374	1 761	287	34.5	7.4
541110	Offices of lawyers	72	22 917	9 374	1 761	287	34.5	7.4
5411101	Offices of lawyers (except legal aid societies)	72	22 917	9 374	1 761	287	34.5	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	90	16 815	8 039	1 738	459	40.9	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	90	16 815	8 039	1 738	459	40.9	7.0
541211	Offices of certified public accountants	46	9 905	4 597	917	138	46.7	7.2
541213	Tax return preparation services	9	1 921	842	280	228	6.5	8.0
541219	Other accounting services	34	D	D	D	b	D	D
5413	Architectural, engineering, & related services	87	80 646	36 564	7 828	857	15.9	6.8
54131	Architectural services	18	19 756	6 703	1 473	158	13.1	.3
541310	Architectural services	18	19 756	6 703	1 473	158	13.1	.3
54133	Engineering services	45	49 044	24 740	5 050	524	19.2	5.7
541330	Engineering services	45	49 044	24 740	5 050	524	19.2	5.7
54137	Surveying & mapping (except geophysical) services	7	4 589	2 474	606	83	9.8	–
541370	Surveying & mapping (except geophysical) services	7	4 589	2 474	606	83	9.8	–
5414	Specialized design services	17	5 080	1 987	455	78	32.3	9.8
54143	Graphic design services	11	3 759	1 503	334	58	26.3	9.2
541430	Graphic design services	11	3 759	1 503	334	58	26.3	9.2
5414301	Graphic design services (except commercial art & medical artists)	10	D	D	D	b	D	D
5415	Computer systems design & related services	79	27 954	12 123	2 472	279	35.4	17.5
54151	Computer systems design & related services	79	27 954	12 123	2 472	279	35.4	17.5
541511	Custom computer programming services	33	D	D	D	c	D	D
541512	Computer systems design services	37	15 097	5 808	1 330	142	32.3	30.9
5415122	Computer systems consultants (except systems integrators)	27	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	93	24 448	11 755	2 626	299	49.0	8.6
54161	Management consulting services	71	19 393	9 358	2 164	234	43.1	10.9
541611	Administrative management & general management consulting service	28	D	D	D	b	D	D
541612	Human resources & executive search consulting services	23	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	14	D	D	D	b	D	D
54169	Other scientific & technical consulting services	14	D	D	D	b	D	D
541690	Other scientific & technical consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	31	26 419	7 894	1 736	195	30.9	.8
54185	Display advertising	3	7 956	1 733	443	59	–	–
541850	Display advertising	3	7 956	1 733	443	59	–	–
54189	Other services related to advertising	7	5 575	500	147	26	34.5	–
541890	Other services related to advertising	7	5 575	500	147	26	34.5	–
5419	Other professional, scientific, & technical services	17	D	D	D	c	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	BALANCE OF CLARKE COUNTY, VA							
54	**Professional, scientific, & technical services**	**8**	**3 167**	**986**	**198**	**26**	**69.1**	**30.9**
541	Professional, scientific, & technical services	8	3 167	986	198	26	69.1	30.9
	BALANCE OF CRAIG COUNTY, VA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CULPEPER COUNTY, VA							
54	**Professional, scientific, & technical services**	**17**	**35 276**	**11 818**	**2 496**	**458**	**9.2**	**–**
541	Professional, scientific, & technical services	17	35 276	11 818	2 496	458	9.2	–
5413	Architectural, engineering, & related services	5	5 413	1 518	339	44	13.5	–
5418	Advertising & related services	1	D	D	D	e	D	D
54186	Direct mail advertising	1	D	D	D	e	D	D
541860	Direct mail advertising	1	D	D	D	e	D	D
	BALANCE OF CUMBERLAND COUNTY, VA							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DICKENSON COUNTY, VA							
54	**Professional, scientific, & technical services**	**11**	**2 783**	**1 609**	**294**	**65**	**20.0**	**2.0**
541	Professional, scientific, & technical services	11	2 783	1 609	294	65	20.0	2.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF DINWIDDIE COUNTY, VA							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	BALANCE OF ESSEX COUNTY, VA							
54	**Professional, scientific, & technical services**	**17**	**2 935**	**1 240**	**288**	**66**	**54.7**	**1.9**
541	Professional, scientific, & technical services	17	2 935	1 240	288	66	54.7	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	BALANCE OF FAIRFAX COUNTY, VA							
54	**Professional, scientific, & technical services**	**4 383**	**11 104 602**	**4 471 265**	**1 074 818**	**83 937**	**7.1**	**5.7**
541	Professional, scientific, & technical services	4 383	11 104 602	4 471 265	1 074 818	83 937	7.1	5.7
5411	Legal services	430	313 118	135 570	28 936	2 485	15.3	3.2
54111	Offices of lawyers	384	D	D	D	g	D	D
541110	Offices of lawyers	384	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	384	D	D	D	g	D	D
54119	Other legal services	46	D	D	D	c	D	D
541191	Title abstract & settlement offices	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	401	406 930	177 329	37 254	4 895	11.2	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	401	406 930	177 329	37 254	4 895	11.2	4.7
541211	Offices of certified public accountants	221	315 835	121 239	24 685	2 621	9.4	1.1
541213	Tax return preparation services	42	10 190	4 017	1 256	759	15.8	5.3
541214	Payroll services	13	53 710	37 781	8 353	1 062	.5	24.5
541219	Other accounting services	125	27 195	14 292	2 960	453	51.6	7.1
5413	Architectural, engineering, & related services	669	2 067 177	932 353	221 601	17 859	7.2	4.8
54131	Architectural services	103	D	D	D	f	D	D
541310	Architectural services	103	D	D	D	f	D	D
54133	Engineering services	507	1 912 221	864 309	205 911	16 242	6.7	4.9
541330	Engineering services	507	1 912 221	864 309	205 911	16 242	6.7	4.9
54135	Building inspection services	27	D	D	D	b	D	D
541350	Building inspection services	27	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
54138	Testing laboratories	16	42 076	17 073	4 115	581	5.3	5.6
541380	Testing laboratories	16	42 076	17 073	4 115	581	5.3	5.6
5414	Specialized design services	159	57 911	18 162	3 882	574	42.0	6.8
54141	Interior design services	71	24 524	6 173	1 227	245	53.7	9.6
541410	Interior design services	71	24 524	6 173	1 227	245	53.7	9.6
54142	Industrial design services	6	D	D	D	b	D	D
541420	Industrial design services	6	D	D	D	b	D	D
54143	Graphic design services	80	26 424	9 326	2 038	267	41.9	5.6
541430	Graphic design services	80	26 424	9 326	2 038	267	41.9	5.6
5414301	Graphic design services (except commercial art & medical artists)	76	D	D	D	e	D	D
5415	Computer systems design & related services	1 288	5 809 471	2 136 654	530 332	37 080	4.2	6.4
54151	Computer systems design & related services	1 288	5 809 471	2 136 654	530 332	37 080	4.2	6.4
541511	Custom computer programming services	513	2 295 971	931 443	232 095	15 316	2.6	5.0
541512	Computer systems design services	594	3 129 091	1 016 855	255 046	18 390	5.2	7.4
5415121	Computer systems integrators	202	2 451 080	684 858	176 471	12 351	2.5	7.9
5415122	Computer systems consultants (except systems integrators)	392	678 011	331 997	78 575	6 039	15.2	5.8
541513	Computer facilities management services	49	D	D	D	g	D	D
541519	Other computer related services	132	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	978	1 128 783	564 123	128 515	10 668	15.9	8.1
54161	Management consulting services	746	902 904	461 470	105 067	8 587	15.7	4.5
541611	Administrative management & general management consulting service	381	701 189	368 483	85 906	6 488	9.2	3.5
541612	Human resources & executive search consulting services	123	D	D	D	f	D	D
5416121	Actuarial consulting	9	D	D	D	b	D	D
5416122	Executive placement services	43	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	71	D	D	D	c	D	D
541613	Marketing consulting services	181	D	D	D	f	D	D
541614	Process, physical distribution, & logistics consulting services	27	D	D	D	e	D	D
541618	Other management consulting services	34	D	D	D	e	D	D
54162	Environmental consulting services	58	102 175	49 456	11 483	1 164	10.7	34.7
541620	Environmental consulting services	58	102 175	49 456	11 483	1 164	10.7	34.7
54169	Other scientific & technical consulting services	174	123 704	53 197	11 965	917	22.0	12.4
541690	Other scientific & technical consulting services	174	123 704	53 197	11 965	917	22.0	12.4
5417	Scientific research & development services	121	1 007 390	401 599	100 070	7 442	1.3	1.0
54171	R&D in the physical, engineering, & life sciences	106	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	106	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	87	D	D	D	i	D	D
5417102	Research & development in the life sciences	19	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	15	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	15	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF FAIRFAX COUNTY, VA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	229	244 117	78 902	17 722	2 177	26.9	9.4
54181	Advertising agencies	54	D	D	D	e	D	D
541810	Advertising agencies	54	D	D	D	e	D	D
54182	Public relations agencies	63	29 421	8 608	1 619	175	42.4	20.8
541820	Public relations agencies	63	29 421	8 608	1 619	175	42.4	20.8
54184	Media representatives	13	D	D	D	b	D	D
541840	Media representatives	13	D	D	D	b	D	D
54186	Direct mail advertising	51	D	D	D	g	D	D
541860	Direct mail advertising	51	D	D	D	g	D	D
54189	Other services related to advertising	34	D	D	D	c	D	D
541890	Other services related to advertising	34	D	D	D	c	D	D
5418901	Welcoming services	1	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	15	D	D	D	b	D	D
5418903	Sign painting & lettering shop	13	2 809	729	152	35	50.3	3.1
5419	Other professional, scientific, & technical services	108	69 705	26 573	6 506	757	28.3	3.2
54191	Marketing research & public opinion polling	34	D	D	D	e	D	D
541910	Marketing research & public opinion polling	34	D	D	D	e	D	D
54192	Photographic services	52	D	D	D	c	D	D
541921	Photographic studios, portrait	34	D	D	D	c	D	D
541922	Commercial photography	18	D	D	D	b	D	D
54193	Translation & interpretation services	10	D	D	D	a	D	D
541930	Translation & interpretation services	10	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	12	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	12	D	D	D	c	D	D
	BALANCE OF FAUQUIER COUNTY, VA							
54	**Professional, scientific, & technical services**	**70**	**13 112**	**4 736**	**834**	**116**	**60.5**	**1.4**
541	Professional, scientific, & technical services	70	13 112	4 736	834	116	60.5	1.4
5413	Architectural, engineering, & related services	15	2 576	935	139	23	59.8	.5
5415	Computer systems design & related services	16	3 625	2 042	375	29	35.0	–
54151	Computer systems design & related services	16	3 625	2 042	375	29	35.0	–
5416	Management, scientific, & technical consulting services	20	3 467	989	137	24	85.6	4.8
54161	Management consulting services	16	D	D	D	a	D	D
	BALANCE OF FLOYD COUNTY, VA							
54	**Professional, scientific, & technical services**	**13**	**1 808**	**637**	**95**	**23**	**95.3**	**–**
541	Professional, scientific, & technical services	13	1 808	637	95	23	95.3	–
	BALANCE OF FLUVANNA COUNTY, VA							
54	**Professional, scientific, & technical services**	**22**	**2 265**	**921**	**187**	**47**	**67.1**	**8.3**
541	Professional, scientific, & technical services	22	2 265	921	187	47	67.1	8.3
	BALANCE OF FRANKLIN COUNTY, VA							
54	**Professional, scientific, & technical services**	**18**	**2 735**	**639**	**183**	**36**	**67.2**	**–**
541	Professional, scientific, & technical services	18	2 735	639	183	36	67.2	–
	BALANCE OF FREDERICK COUNTY, VA							
54	**Professional, scientific, & technical services**	**50**	**13 074**	**5 934**	**1 301**	**441**	**33.0**	**7.0**
541	Professional, scientific, & technical services	50	13 074	5 934	1 301	441	33.0	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 913	1 932	408	309	20.8	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 913	1 932	408	309	20.8	1.9
5413	Architectural, engineering, & related services	11	5 442	2 572	593	83	10.1	9.2
	BALANCE OF GILES COUNTY, VA							
54	**Professional, scientific, & technical services**	**11**	**2 772**	**1 584**	**361**	**65**	**74.0**	**12.5**
541	Professional, scientific, & technical services	11	2 772	1 584	361	65	74.0	12.5
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF GLOUCESTER COUNTY, VA							
54	**Professional, scientific, & technical services**	**46**	**9 654**	**3 848**	**832**	**172**	**57.0**	**4.7**
541	Professional, scientific, & technical services	46	9 654	3 848	832	172	57.0	4.7
5411	Legal services	13	3 063	1 308	190	47	38.6	3.6
54111	Offices of lawyers	13	3 063	1 308	190	47	38.6	3.6
541110	Offices of lawyers	13	3 063	1 308	190	47	38.6	3.6
5411101	Offices of lawyers (except legal aid societies)	13	3 063	1 308	190	47	38.6	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	1 892	831	223	63	80.0	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	1 892	831	223	63	80.0	10.1
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
	BALANCE OF GOOCHLAND COUNTY, VA							
54	**Professional, scientific, & technical services**	**30**	**3 443**	**1 309**	**236**	**49**	**40.9**	**15.9**
541	Professional, scientific, & technical services	30	3 443	1 309	236	49	40.9	15.9
	BALANCE OF GRAYSON COUNTY, VA							
54	**Professional, scientific, & technical services**	**7**	**828**	**352**	**79**	**34**	**39.9**	**32.5**
	BALANCE OF GREENE COUNTY, VA							
54	**Professional, scientific, & technical services**	**9**	**4 701**	**1 710**	**327**	**37**	**85.6**	**–**
541	Professional, scientific, & technical services	9	4 701	1 710	327	37	85.6	–
	BALANCE OF GREENSVILLE COUNTY, VA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF HALIFAX COUNTY, VA							
54	**Professional, scientific, & technical services**	**19**	**3 361**	**1 357**	**272**	**65**	**66.0**	**.8**
541	Professional, scientific, & technical services	19	3 361	1 357	272	65	66.0	.8
	BALANCE OF HANOVER COUNTY, VA							
54	**Professional, scientific, & technical services**	**167**	**50 082**	**19 233**	**4 202**	**633**	**52.8**	**7.4**
541	Professional, scientific, & technical services	167	50 082	19 233	4 202	633	52.8	7.4
5411	Legal services	22	D	D	D	b	D	D
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	3 585	1 404	347	85	66.8	25.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	3 585	1 404	347	85	66.8	25.1
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	41	18 867	8 782	1 877	260	65.4	4.4
54133	Engineering services	25	D	D	D	c	D	D
541330	Engineering services	25	D	D	D	c	D	D
5415	Computer systems design & related services	27	D	D	D	b	D	D
54151	Computer systems design & related services	27	D	D	D	b	D	D
541512	Computer systems design services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	D	D	D	b	D	D
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF HENRICO COUNTY, VA							
54	**Professional, scientific, & technical services**	**726**	**519 430**	**238 503**	**54 361**	**5 767**	**19.7**	**10.2**
541	Professional, scientific, & technical services	726	519 430	238 503	54 361	5 767	19.7	10.2
5411	Legal services	144	59 898	25 009	5 747	648	14.4	6.6
54111	Offices of lawyers	128	48 082	22 205	5 174	528	17.2	7.6
541110	Offices of lawyers	128	48 082	22 205	5 174	528	17.2	7.6
5411101	Offices of lawyers (except legal aid societies)	128	48 082	22 205	5 174	528	17.2	7.6
54119	Other legal services	16	11 816	2 804	573	120	2.7	2.4
541191	Title abstract & settlement offices	12	11 371	2 601	520	103	.8	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	129	68 978	36 134	8 320	1 017	17.3	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	129	68 978	36 134	8 320	1 017	17.3	3.4
541211	Offices of certified public accountants	69	37 777	21 065	4 692	463	22.8	3.5
541213	Tax return preparation services	13	2 828	1 213	368	189	23.9	1.1
541219	Other accounting services	42	10 010	4 925	1 039	188	25.6	10.0
5413	Architectural, engineering, & related services	99	115 911	48 833	11 705	1 239	16.2	3.6
54131	Architectural services	19	10 045	3 580	696	91	19.2	3.4
541310	Architectural services	19	10 045	3 580	696	91	19.2	3.4
54133	Engineering services	61	97 036	40 878	10 066	1 014	16.2	3.6
541330	Engineering services	61	97 036	40 878	10 066	1 014	16.2	3.6
54137	Surveying & mapping (except geophysical) services	8	5 553	3 214	657	90	6.9	.3
541370	Surveying & mapping (except geophysical) services	8	5 553	3 214	657	90	6.9	.3
5414	Specialized design services	26	7 965	2 664	625	115	28.3	19.0
54141	Interior design services	10	D	D	D	b	D	D
541410	Interior design services	10	D	D	D	b	D	D
54143	Graphic design services	14	4 611	1 482	354	59	17.3	32.8
541430	Graphic design services	14	4 611	1 482	354	59	17.3	32.8
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	106	111 785	66 614	14 880	1 177	25.6	27.7
54151	Computer systems design & related services	106	111 785	66 614	14 880	1 177	25.6	27.7
541511	Custom computer programming services	42	59 146	39 404	8 925	632	5.5	33.4
541512	Computer systems design services	49	44 174	23 972	5 444	492	56.1	11.8
5415121	Computer systems integrators	13	33 242	18 610	4 376	368	62.7	4.8
5415122	Computer systems consultants (except systems integrators)	36	10 932	5 362	1 068	124	36.0	33.2
5416	Management, scientific, & technical consulting services	119	37 431	17 451	3 352	363	36.5	13.7
54161	Management consulting services	91	28 411	13 164	2 725	272	35.7	7.5
541611	Administrative management & general management consulting service	38	D	D	D	b	D	D
541612	Human resources & executive search consulting services	34	11 650	6 187	1 511	122	29.7	8.6
5416122	Executive placement services	15	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	18	D	D	D	b	D	D
54169	Other scientific & technical consulting services	18	5 561	2 973	349	52	38.4	20.9
541690	Other scientific & technical consulting services	18	5 561	2 973	349	52	38.4	20.9
5417	Scientific research & development services	7	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	c	D	D
5417102	Research & development in the life sciences	3	D	D	D	c	D	D
5418	Advertising & related services	66	77 206	24 120	6 078	594	18.8	1.8
54181	Advertising agencies	23	8 136	3 167	743	91	11.0	2.7
541810	Advertising agencies	23	8 136	3 167	743	91	11.0	2.7
54186	Direct mail advertising	11	50 020	16 313	4 034	391	16.7	.1
541860	Direct mail advertising	11	50 020	16 313	4 034	391	16.7	.1
54189	Other services related to advertising	15	D	D	D	b	D	D
541890	Other services related to advertising	15	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	30	D	D	D	e	D	D
54191	Marketing research & public opinion polling	6	D	D	D	e	D	D
541910	Marketing research & public opinion polling	6	D	D	D	e	D	D
54192	Photographic services	17	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	BALANCE OF HENRY COUNTY, VA							
54	**Professional, scientific, & technical services**	**29**	**4 535**	**1 217**	**311**	**97**	**64.8**	**11.3**
541	Professional, scientific, & technical services	29	4 535	1 217	311	97	64.8	11.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 361	289	124	50	95.1	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 361	289	124	50	95.1	4.9
	BALANCE OF HIGHLAND COUNTY, VA							
54	**Professional, scientific, & technical services**	**3**	**109**	**28**	**8**	**3**	**D**	**–**
	BALANCE OF ISLE OF WIGHT COUNTY, VA							
54	**Professional, scientific, & technical services**	**12**	**6 935**	**3 015**	**721**	**99**	**11.3**	**1.9**
541	Professional, scientific, & technical services	12	6 935	3 015	721	99	11.3	1.9
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF JAMES CITY COUNTY, VA							
54	**Professional, scientific, & technical services**	**106**	**40 176**	**16 652**	**3 638**	**541**	**34.9**	**4.7**
541	Professional, scientific, & technical services	106	40 176	16 652	3 638	541	34.9	4.7
5411	Legal services	18	5 472	2 360	432	82	30.1	5.3
54111	Offices of lawyers	18	5 472	2 360	432	82	30.1	5.3
541110	Offices of lawyers	18	5 472	2 360	432	82	30.1	5.3
5411101	Offices of lawyers (except legal aid societies)	18	5 472	2 360	432	82	30.1	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 011	1 399	346	116	38.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 011	1 399	346	116	38.3	–
5413	Architectural, engineering, & related services	19	17 477	7 159	1 576	166	13.2	–
54133	Engineering services	16	16 501	6 643	1 469	155	11.3	–
541330	Engineering services	16	16 501	6 643	1 469	155	11.3	–
5416	Management, scientific, & technical consulting services	26	6 775	2 885	586	70	79.5	7.1
54161	Management consulting services	20	3 530	1 404	228	35	62.6	13.7
5418	Advertising & related services	10	2 642	1 102	258	31	52.3	5.3
	BALANCE OF KING AND QUEEN COUNTY, VA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF KING GEORGE COUNTY, VA							
54	**Professional, scientific, & technical services**	**66**	**159 157**	**56 924**	**13 266**	**1 401**	**1.9**	**7.6**
541	Professional, scientific, & technical services	66	159 157	56 924	13 266	1 401	1.9	7.6
5413	Architectural, engineering, & related services	25	78 564	27 781	6 048	654	1.9	4.9
54133	Engineering services	22	78 064	27 629	6 016	644	1.4	4.8
541330	Engineering services	22	78 064	27 629	6 016	644	1.4	4.8
5415	Computer systems design & related services	19	58 003	20 939	5 176	476	.3	3.9
54151	Computer systems design & related services	19	58 003	20 939	5 176	476	.3	3.9
541511	Custom computer programming services	8	D	D	D	c	D	D
541512	Computer systems design services	10	39 298	15 508	3 846	331	.4	–
5415121	Computer systems integrators	4	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	6	D	D	D	b	D	D
5417	Scientific research & development services	8	20 482	7 250	1 804	216	–	28.7
54171	R&D in the physical, engineering, & life sciences	8	20 482	7 250	1 804	216	–	28.7
541710	R&D in the physical, engineering, & life sciences	8	20 482	7 250	1 804	216	–	28.7
5417101	R&D in the physical & engineering sciences	8	20 482	7 250	1 804	216	–	28.7
	BALANCE OF KING WILLIAM COUNTY, VA							
54	**Professional, scientific, & technical services**	**5**	**769**	**297**	**69**	**14**	**43.2**	**–**
	BALANCE OF LANCASTER COUNTY, VA							
54	**Professional, scientific, & technical services**	**36**	**9 469**	**3 952**	**729**	**117**	**44.0**	**10.2**
541	Professional, scientific, & technical services	36	9 469	3 952	729	117	44.0	10.2
5411	Legal services	17	4 281	2 074	400	62	51.5	10.1
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 223	623	200	26	33.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 223	623	200	26	33.4	–
5413	Architectural, engineering, & related services	6	1 671	197	35	11	90.1	9.9
	BALANCE OF LEE COUNTY, VA							
54	**Professional, scientific, & technical services**	**20**	**2 559**	**762**	**174**	**49**	**79.9**	**6.6**
541	Professional, scientific, & technical services	20	2 559	762	174	49	79.9	6.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF LOUDOUN COUNTY, VA							
54	**Professional, scientific, & technical services**	**376**	**541 468**	**157 682**	**35 567**	**2 856**	**18.2**	**4.3**
541	Professional, scientific, & technical services	376	541 468	157 682	35 567	2 856	18.2	4.3
5411	Legal services	26	4 688	1 676	291	42	60.0	5.8
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	6 827	4 130	837	115	35.1	22.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	6 827	4 130	837	115	35.1	22.9
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	76	87 041	33 807	6 985	705	21.0	3.6
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	50	72 183	28 237	5 751	579	17.7	4.3
541330	Engineering services	50	72 183	28 237	5 751	579	17.7	4.3
54135	Building inspection services	5	D	D	D	a	D	D
541350	Building inspection services	5	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5415	Computer systems design & related services	132	396 781	99 449	23 711	1 571	14.5	3.1
54151	Computer systems design & related services	132	396 781	99 449	23 711	1 571	14.5	3.1
541511	Custom computer programming services	54	D	D	D	c	D	D
541512	Computer systems design services	53	374 681	89 039	21 717	1 382	13.5	2.0
5415121	Computer systems integrators	21	346 836	75 524	18 625	1 183	12.9	.6
5415122	Computer systems consultants (except systems integrators)	32	27 845	13 515	3 092	199	19.8	19.4
5416	Management, scientific, & technical consulting services	73	31 001	13 231	2 597	258	41.5	5.1
54161	Management consulting services	55	D	D	D	c	D	D
541611	Administrative management & general management consulting service	23	D	D	D	b	D	D
541613	Marketing consulting services	19	4 577	1 370	263	41	92.7	5.2
54162	Environmental consulting services	6	7 813	3 826	873	82	19.3	–
541620	Environmental consulting services	6	7 813	3 826	873	82	19.3	–
54169	Other scientific & technical consulting services	12	D	D	D	b	D	D
541690	Other scientific & technical consulting services	12	D	D	D	b	D	D
5417	Scientific research & development services	7	D	D	D	b	D	D
5418	Advertising & related services	11	4 446	1 231	248	39	61.4	1.3
	BALANCE OF LOUISA COUNTY, VA							
54	**Professional, scientific, & technical services**	**33**	**5 652**	**2 354**	**494**	**89**	**63.0**	**4.2**
541	Professional, scientific, & technical services	33	5 652	2 354	494	89	63.0	4.2
5413	Architectural, engineering, & related services	5	1 622	886	199	37	36.4	–
	BALANCE OF LUNENBURG COUNTY, VA							
54	**Professional, scientific, & technical services**	**7**	**1 116**	**617**	**147**	**27**	**50.0**	**–**
541	Professional, scientific, & technical services	7	1 116	617	147	27	50.0	–
	BALANCE OF MADISON COUNTY, VA							
54	**Professional, scientific, & technical services**	**18**	**1 475**	**467**	**102**	**32**	**48.7**	**7.9**
541	Professional, scientific, & technical services	18	1 475	467	102	32	48.7	7.9
	BALANCE OF MATHEWS COUNTY, VA							
54	**Professional, scientific, & technical services**	**9**	**854**	**353**	**83**	**21**	**67.0**	**9.3**
	BALANCE OF MECKLENBURG COUNTY, VA							
54	**Professional, scientific, & technical services**	**20**	**3 900**	**1 496**	**308**	**74**	**56.9**	**–**
541	Professional, scientific, & technical services	20	3 900	1 496	308	74	56.9	–
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BALANCE OF MIDDLESEX COUNTY, VA							
54	**Professional, scientific, & technical services**	**21**	**3 680**	**1 421**	**307**	**59**	**49.1**	**11.2**
541	Professional, scientific, & technical services	21	3 680	1 421	307	59	49.1	11.2
5413	Architectural, engineering, & related services	5	1 558	652	157	30	37.7	2.4
	BALANCE OF MONTGOMERY COUNTY, VA							
54	**Professional, scientific, & technical services**	**11**	**3 311**	**1 262**	**278**	**45**	**47.1**	**2.5**
541	Professional, scientific, & technical services	11	3 311	1 262	278	45	47.1	2.5

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF NELSON COUNTY, VA							
54	**Professional, scientific, & technical services**	**25**	**5 034**	**2 177**	**514**	**81**	**33.2**	**29.5**
541	Professional, scientific, & technical services	25	5 034	2 177	514	81	33.2	29.5
5413	Architectural, engineering, & related services	5	1 821	827	182	30	8.9	74.4
	BALANCE OF NEW KENT COUNTY, VA							
54	**Professional, scientific, & technical services**	**20**	**2 320**	**929**	**245**	**34**	**52.8**	**31.3**
541	Professional, scientific, & technical services	20	2 320	929	245	34	52.8	31.3
	BALANCE OF NORTHAMPTON COUNTY, VA							
54	**Professional, scientific, & technical services**	**14**	**1 591**	**428**	**117**	**39**	**30.0**	**14.7**
541	Professional, scientific, & technical services	14	1 591	428	117	39	30.0	14.7
	BALANCE OF NORTHUMBERLAND COUNTY, VA							
54	**Professional, scientific, & technical services**	**11**	**1 659**	**664**	**135**	**30**	**58.8**	**21.3**
541	Professional, scientific, & technical services	11	1 659	664	135	30	58.8	21.3
	BALANCE OF NOTTOWAY COUNTY, VA							
54	**Professional, scientific, & technical services**	**7**	**755**	**186**	**43**	**13**	**38.1**	**22.1**
	BALANCE OF ORANGE COUNTY, VA							
54	**Professional, scientific, & technical services**	**22**	**4 509**	**1 718**	**321**	**45**	**66.7**	**4.9**
541	Professional, scientific, & technical services	22	4 509	1 718	321	45	66.7	4.9
5413	Architectural, engineering, & related services	7	D	D	D	a	D	D
	BALANCE OF PAGE COUNTY, VA							
54	**Professional, scientific, & technical services**	**7**	**833**	**311**	**56**	**19**	**33.9**	**22.2**
	BALANCE OF PATRICK COUNTY, VA							
54	**Professional, scientific, & technical services**	**10**	**1 371**	**520**	**126**	**37**	**79.2**	**13.6**
541	Professional, scientific, & technical services	10	1 371	520	126	37	79.2	13.6
	BALANCE OF PITTSYLVANIA COUNTY, VA							
54	**Professional, scientific, & technical services**	**26**	**4 050**	**1 153**	**334**	**182**	**41.0**	**6.0**
541	Professional, scientific, & technical services	26	4 050	1 153	334	182	41.0	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 003	611	204	149	18.9	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 003	611	204	149	18.9	.2
541213	Tax return preparation services	4	1 290	382	151	133	14.0	–
	BALANCE OF POWHATAN COUNTY, VA							
54	**Professional, scientific, & technical services**	**30**	**3 813**	**1 582**	**338**	**55**	**66.8**	**7.3**
541	Professional, scientific, & technical services	30	3 813	1 582	338	55	66.8	7.3
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
	BALANCE OF PRINCE EDWARD COUNTY, VA							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
	BALANCE OF PRINCE GEORGE COUNTY, VA							
54	**Professional, scientific, & technical services**	**36**	**31 671**	**13 102**	**3 428**	**277**	**6.8**	**13.8**
541	Professional, scientific, & technical services	36	31 671	13 102	3 428	277	6.8	13.8
5413	Architectural, engineering, & related services	9	7 475	4 595	1 090	109	6.2	48.0
5415	Computer systems design & related services	6	D	D	D	c	D	D
54151	Computer systems design & related services	6	D	D	D	c	D	D
541512	Computer systems design services	3	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF PRINCE WILLIAM COUNTY, VA							
54	**Professional, scientific, & technical services**	**387**	**166 374**	**73 795**	**16 254**	**2 128**	**28.1**	**5.7**
541	Professional, scientific, & technical services	387	166 374	73 795	16 254	2 128	28.1	5.7
5411	Legal services	58	17 932	7 777	1 638	233	30.5	10.5
54111	Offices of lawyers	50	15 926	6 866	1 451	203	29.8	11.8
541110	Offices of lawyers	50	15 926	6 866	1 451	203	29.8	11.8
5411101	Offices of lawyers (except legal aid societies)	50	15 926	6 866	1 451	203	29.8	11.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	57	15 225	8 690	2 003	549	27.8	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	57	15 225	8 690	2 003	549	27.8	8.4
541211	Offices of certified public accountants	23	6 051	2 592	603	94	43.6	9.6
541213	Tax return preparation services	9	2 751	1 316	466	282	10.4	15.0
541219	Other accounting services	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services	59	40 651	18 737	4 049	458	26.8	1.1
54133	Engineering services	38	31 044	14 429	3 062	334	24.4	.3
541330	Engineering services	38	31 044	14 429	3 062	334	24.4	.3
54137	Surveying & mapping (except geophysical) services	6	1 941	1 145	244	36	23.5	5.4
541370	Surveying & mapping (except geophysical) services	6	1 941	1 145	244	36	23.5	5.4
5414	Specialized design services	14	3 096	1 137	169	35	33.9	1.9
54143	Graphic design services	8	1 775	537	53	14	49.8	–
541430	Graphic design services	8	1 775	537	53	14	49.8	–
5415	Computer systems design & related services	93	D	D	D	e	D	D
54151	Computer systems design & related services	93	D	D	D	e	D	D
541511	Custom computer programming services	33	D	D	D	c	D	D
541512	Computer systems design services	46	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	31	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	61	16 621	7 159	1 679	171	41.1	8.6
54161	Management consulting services	46	13 378	6 087	1 454	141	40.6	3.4
541611	Administrative management & general management consulting service	25	D	D	D	b	D	D
5418	Advertising & related services	24	D	D	D	c	D	D
54189	Other services related to advertising	8	3 263	1 102	201	51	38.0	–
541890	Other services related to advertising	8	3 263	1 102	201	51	38.0	–
5418903	Sign painting & lettering shop	5	1 649	496	106	25	44.5	–
5419	Other professional, scientific, & technical services	15	4 294	1 208	271	86	29.8	.4
54192	Photographic services	12	3 919	1 087	253	81	23.1	.4
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	BALANCE OF PULASKI COUNTY, VA							
54	**Professional, scientific, & technical services**	**19**	**2 888**	**898**	**168**	**41**	**70.4**	**12.7**
541	Professional, scientific, & technical services	19	2 888	898	168	41	70.4	12.7
	BALANCE OF RAPPAHANNOCK COUNTY, VA							
54	**Professional, scientific, & technical services**	**18**	**6 404**	**2 253**	**519**	**58**	**24.0**	**11.3**
541	Professional, scientific, & technical services	18	6 404	2 253	519	58	24.0	11.3
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
	BALANCE OF RICHMOND COUNTY, VA							
54	**Professional, scientific, & technical services**	**13**	**1 626**	**690**	**121**	**30**	**79.2**	**10.0**
541	Professional, scientific, & technical services	13	1 626	690	121	30	79.2	10.0
	BALANCE OF ROANOKE COUNTY, VA							
54	**Professional, scientific, & technical services**	**101**	**30 685**	**13 801**	**2 615**	**417**	**48.4**	**9.2**
541	Professional, scientific, & technical services	101	30 685	13 801	2 615	417	48.4	9.2
5411	Legal services	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	c	D	D
541211	Offices of certified public accountants	16	D	D	D	b	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	7 412	3 966	821	116	56.9	3.6
5415	Computer systems design & related services	9	D	D	D	b	D	D
54151	Computer systems design & related services	9	D	D	D	b	D	D
541512	Computer systems design services	6	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
	BALANCE OF ROCKBRIDGE COUNTY, VA							
54	**Professional, scientific, & technical services**	**14**	**1 970**	**703**	**165**	**31**	**33.6**	**1.7**
541	Professional, scientific, & technical services	14	1 970	703	165	31	33.6	1.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ROCKINGHAM COUNTY, VA							
54	**Professional, scientific, & technical services**	**41**	**11 342**	**4 344**	**759**	**183**	**51.2**	**21.6**
541	Professional, scientific, & technical services	41	11 342	4 344	759	183	51.2	21.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
	BALANCE OF RUSSELL COUNTY, VA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BALANCE OF SCOTT COUNTY, VA							
54	**Professional, scientific, & technical services**	**20**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	c	D	D
5413	Architectural, engineering, & related services	4	D	D	D	c	D	D
54133	Engineering services	2	D	D	D	c	D	D
541330	Engineering services	2	D	D	D	c	D	D
	BALANCE OF SHENANDOAH COUNTY, VA							
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	b	D	D
	BALANCE OF SMYTH COUNTY, VA							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
	BALANCE OF SOUTHAMPTON COUNTY, VA							
54	**Professional, scientific, & technical services**	**14**	**3 250**	**909**	**205**	**39**	**43.5**	**2.7**
541	Professional, scientific, & technical services	14	3 250	909	205	39	43.5	2.7
	BALANCE OF SPOTSYLVANIA COUNTY, VA							
54	**Professional, scientific, & technical services**	**80**	**55 724**	**15 749**	**3 341**	**569**	**14.2**	**5.4**
541	Professional, scientific, & technical services	80	55 724	15 749	3 341	569	14.2	5.4
5411	Legal services	14	3 352	1 640	360	46	41.9	5.3
54111	Offices of lawyers	14	3 352	1 640	360	46	41.9	5.3
541110	Offices of lawyers	14	3 352	1 640	360	46	41.9	5.3
5411101	Offices of lawyers (except legal aid societies)	14	3 352	1 640	360	46	41.9	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	34 014	6 678	1 085	160	5.3	5.0
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5418	Advertising & related services	6	D	D	D	e	D	D
	BALANCE OF STAFFORD COUNTY, VA							
54	**Professional, scientific, & technical services**	**96**	**37 892**	**12 839**	**2 791**	**351**	**50.8**	**4.5**
541	Professional, scientific, & technical services	96	37 892	12 839	2 791	351	50.8	4.5
5411	Legal services	25	5 316	1 933	529	59	31.6	12.6
54111	Offices of lawyers	22	4 822	1 720	481	50	33.9	7.1
541110	Offices of lawyers	22	4 822	1 720	481	50	33.9	7.1
5411101	Offices of lawyers (except legal aid societies)	22	4 822	1 720	481	50	33.9	7.1
5413	Architectural, engineering, & related services	20	15 754	6 408	1 316	153	13.5	5.8
54133	Engineering services	11	13 118	5 030	995	107	12.2	6.4
541330	Engineering services	11	13 118	5 030	995	107	12.2	6.4
54137	Surveying & mapping (except geophysical) services	6	2 131	1 180	277	41	20.2	–
541370	Surveying & mapping (except geophysical) services	6	2 131	1 180	277	41	20.2	–
5415	Computer systems design & related services	21	9 313	1 921	420	39	89.0	–
54151	Computer systems design & related services	21	9 313	1 921	420	39	89.0	–
541512	Computer systems design services	13	7 804	1 357	319	24	95.7	–
5416	Management, scientific, & technical consulting services	11	3 640	1 243	244	25	93.7	–
5418	Advertising & related services	4	D	D	D	b	D	D
	BALANCE OF SURRY COUNTY, VA							
54	**Professional, scientific, & technical services**	**5**	**956**	**319**	**72**	**14**	**53.0**	**26.0**
541	Professional, scientific, & technical services	5	956	319	72	14	53.0	26.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SUSSEX COUNTY, VA							
54	**Professional, scientific, & technical services**	**5**	**360**	**73**	**16**	**7**	**20.6**	**33.6**
	BALANCE OF TAZEWELL COUNTY, VA							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	e	D	D
5413	Architectural, engineering, & related services	2	D	D	D	c	D	D
54133	Engineering services	1	D	D	D	c	D	D
541330	Engineering services	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	2	D	D	D	c	D	D
54169	Other scientific & technical consulting services	1	D	D	D	c	D	D
541690	Other scientific & technical consulting services	1	D	D	D	c	D	D
	BALANCE OF WARREN COUNTY, VA							
54	**Professional, scientific, & technical services**	**18**	**2 614**	**1 224**	**234**	**32**	**77.1**	**3.7**
541	Professional, scientific, & technical services	18	2 614	1 224	234	32	77.1	3.7
	BALANCE OF WASHINGTON COUNTY, VA							
54	**Professional, scientific, & technical services**	**17**	**2 556**	**739**	**143**	**49**	**88.0**	**1.5**
541	Professional, scientific, & technical services	17	2 556	739	143	49	88.0	1.5
	BALANCE OF WESTMORELAND COUNTY, VA							
54	**Professional, scientific, & technical services**	**25**	**4 617**	**1 463**	**300**	**62**	**80.5**	**–**
541	Professional, scientific, & technical services	25	4 617	1 463	300	62	80.5	–
5413	Architectural, engineering, & related services	6	1 759	626	136	19	100.0	–
	BALANCE OF WISE COUNTY, VA							
54	**Professional, scientific, & technical services**	**20**	**7 639**	**3 237**	**736**	**152**	**45.6**	**13.7**
541	Professional, scientific, & technical services	20	7 639	3 237	736	152	45.6	13.7
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	b	D	D
	BALANCE OF WYTHE COUNTY, VA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
	BALANCE OF YORK COUNTY, VA							
54	**Professional, scientific, & technical services**	**76**	**15 000**	**5 908**	**1 316**	**241**	**47.7**	**9.8**
541	Professional, scientific, & technical services	76	15 000	5 908	1 316	241	47.7	9.8
5411	Legal services	15	2 858	1 116	250	42	45.7	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 345	563	123	26	44.8	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 345	563	123	26	44.8	8.6
5413	Architectural, engineering, & related services	14	5 653	2 431	556	93	50.9	15.7

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

VIRGINIA

Castlewood was incorporated in April 1991, but this change was not submitted to the Census Bureau until June 1994.

Farmville is in Cumberland and Prince Edward Counties.

Halifax County includes South Boston, formerly an independent city, whose area reverted to Halifax County.

South Boston was formerly an independent city; its area reverted to Halifax County in June 1995.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

VIRGINIA

Charlottesville, VA MSA

- Albemarle County, VA
- Fluvanna County, VA
- Greene County, VA
- Charlottesville, VA (IC)

Danville, VA MSA

- Pittsylvania County, VA
- Danville, VA (IC)

Johnson City—Kingsport—Bristol, TN—VA MSA

- Carter County, TN
- Hawkins County, TN
- Sullivan County, TN
- Unicoi County, TN
- Washington County, TN
- Scott County, VA
- Washington County, VA
- Bristol, VA (IC)

Lynchburg, VA MSA

- Amherst County, VA
- Bedford County, VA
- Campbell County, VA
- Bedford, VA (IC)
- Lynchburg, VA (IC)

Norfolk—Virginia Beach—Newport News, VA—NC MSA

- Currituck County, NC
- Gloucester County, VA
- Isle of Wight County, VA
- James City County, VA
- Mathews County, VA
- York County, VA
- Chesapeake, VA (IC)

Norfolk—Virginia Beach—Newport News, VA—NC MSA—Con.

- Hampton, VA (IC)
- Newport News, VA (IC)
- Norfolk, VA (IC)
- Poquoson, VA (IC)
- Portsmouth, VA (IC)
- Suffolk, VA (IC)
- Virginia Beach, VA (IC)
- Williamsburg, VA (IC)

Richmond—Petersburg, VA MSA

- Charles City County, VA
- Chesterfield County, VA
- Dinwiddie County, VA
- Goochland County, VA
- Hanover County, VA
- Henrico County, VA
- New Kent County, VA
- Powhatan County, VA
- Prince George County, VA
- Colonial Heights, VA (IC)
- Hopewell, VA (IC)
- Petersburg, VA (IC)
- Richmond, VA (IC)

Roanoke, VA MSA

- Botetourt County, VA
- Roanoke County, VA
- Roanoke, VA (IC)
- Salem, VA (IC)

Washington, DC—MD—VA—WV PMSA

- District of Columbia, DC
- Calvert County, MD
- Charles County, MD

U.S. Census Bureau, 1997 Economic Census

Washington, DC—MD—VA—WV PMSA—Con.

- Frederick County, MD
- Montgomery County, MD
- Prince George's County, MD
- Arlington County, VA
- Clarke County, VA
- Culpeper County, VA
- Fairfax County, VA
- Fauquier County, VA
- King George County, VA
- Loudoun County, VA
- Prince William County, VA
- Spotsylvania County, VA
- Stafford County, VA
- Warren County, VA
- Alexandria, VA (IC)
- Fairfax, VA (IC)
- Falls Church, VA (IC)
- Fredericksburg, VA (IC)
- Manassas, VA (IC)
- Manassas Park, VA (IC)
- Berkeley County, WV
- Jefferson County, WV

Washington—Baltimore, DC—MD—VA—WV CMSA

- Baltimore, MD PMSA
  - Anne Arundel County, MD
  - Baltimore County, MD
  - Carroll County, MD
  - Harford County, MD
  - Howard County, MD
  - Queen Anne's County, MD
  - Baltimore, MD (IC)

Washington—Baltimore, DC—MD—VA—WV CMSA—Con.

- Hagerstown, MD PMSA
  - Washington County, MD
- Washington, DC—MD—VA—WV PMSA
  - District of Columbia, DC
  - Calvert County, MD
  - Charles County, MD
  - Frederick County, MD
  - Montgomery County, MD
  - Prince George's County, MD
  - Arlington County, VA
  - Clarke County, VA
  - Culpeper County, VA
  - Fairfax County, VA
  - Fauquier County, VA
  - King George County, VA
  - Loudoun County, VA
  - Prince William County, VA
  - Spotsylvania County, VA
  - Stafford County, VA
  - Warren County, VA
  - Alexandria, VA (IC)
  - Fairfax, VA (IC)
  - Falls Church, VA (IC)
  - Fredericksburg, VA (IC)
  - Manassas, VA (IC)
  - Manassas Park, VA (IC)
  - Berkeley County, WV
  - Jefferson County, WV

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1997 Economic Census

Professional, Scientific, and Technical Services

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VERMONT							
54	**Professional, scientific, & technical services**	**1 622**	**719 108**	**279 049**	**61 762**	**7 792**	**23.8**	**5.1**
541	Professional, scientific, & technical services	1 622	719 108	279 049	61 762	7 792	23.8	5.1
5411	Legal services	452	169 879	78 138	15 887	1 988	26.1	1.1
54111	Offices of lawyers	448	169 584	78 023	15 853	1 982	26.1	1.1
541110	Offices of lawyers	448	169 584	78 023	15 853	1 982	26.1	1.1
5411101	Offices of lawyers (except legal aid societies)	448	169 584	78 023	15 853	1 982	26.1	1.1
54119	Other legal services	4	295	115	34	6	41.4	5.8
541191	Title abstract & settlement offices	3	D	D	D	a	D	D
541199	All other legal services	1	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	265	60 844	27 428	6 261	1 051	35.8	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	265	60 844	27 428	6 261	1 051	35.8	3.9
541211	Offices of certified public accountants	131	41 250	19 572	4 407	598	34.1	3.6
541213	Tax return preparation services	38	4 289	1 143	413	189	39.7	1.0
541214	Payroll services	4	2 098	996	268	41	–	15.1
541219	Other accounting services	92	13 207	5 717	1 173	223	45.6	4.1
5413	Architectural, engineering, & related services	312	132 610	57 715	12 912	1 596	32.8	4.3
54131	Architectural services	84	28 757	10 291	2 214	328	32.2	2.4
541310	Architectural services	84	28 757	10 291	2 214	328	32.2	2.4
54133	Engineering services	154	81 834	39 059	8 767	963	37.3	6.2
541330	Engineering services	154	81 834	39 059	8 767	963	37.3	6.2
54134	Drafting services	2	D	D	D	a	D	D
541340	Drafting services	2	D	D	D	a	D	D
54135	Building inspection services	5	856	322	72	14	68.5	–
541350	Building inspection services	5	856	322	72	14	68.5	–
54136	Geophysical surveying & mapping services	1	D	D	D	a	D	D
541360	Geophysical surveying & mapping services	1	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	51	5 266	1 858	381	102	24.7	–
541370	Surveying & mapping (except geophysical) services	51	5 266	1 858	381	102	24.7	–
54138	Testing laboratories	15	15 551	6 074	1 463	185	11.5	–
541380	Testing laboratories	15	15 551	6 074	1 463	185	11.5	–
5414	Specialized design services	69	20 116	7 091	1 418	251	22.3	4.5
54141	Interior design services	18	5 373	1 864	303	63	31.3	2.7
541410	Interior design services	18	5 373	1 864	303	63	31.3	2.7
54142	Industrial design services	1	D	D	D	b	D	D
541420	Industrial design services	1	D	D	D	b	D	D
54143	Graphic design services	47	13 467	4 710	999	152	20.2	4.1
541430	Graphic design services	47	13 467	4 710	999	152	20.2	4.1
5414301	Graphic design services (except commercial art & medical artists)	42	12 861	4 544	975	147	19.8	3.1
5414302	Commercial art	5	606	166	24	5	28.7	24.3
54149	Other specialized design services	3	D	D	D	a	D	D
541490	Other specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	156	190 416	60 412	14 494	1 302	11.6	7.7
54151	Computer systems design & related services	156	190 416	60 412	14 494	1 302	11.6	7.7
541511	Custom computer programming services	82	31 560	11 455	3 072	368	19.1	42.4
541512	Computer systems design services	57	148 502	45 495	10 711	848	10.3	.6
5415121	Computer systems integrators	20	131 375	38 119	8 772	658	6.9	.3
5415122	Computer systems consultants (except systems integrators)	37	17 127	7 376	1 939	190	36.6	3.2
541513	Computer facilities management services	7	D	D	D	b	D	D
541519	Other computer related services	10	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	222	74 599	25 821	5 585	655	30.4	4.6
54161	Management consulting services	156	28 074	11 000	2 400	310	57.7	7.7
541611	Administrative management & general management consulting service	69	11 027	4 424	1 011	133	49.5	4.3
541612	Human resources & executive search consulting services	38	7 649	3 411	741	69	58.6	19.7
5416121	Actuarial consulting	2	D	D	D	a	D	D
5416122	Executive placement services	9	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	27	4 192	1 684	413	44	83.7	4.4
541613	Marketing consulting services	29	5 343	1 772	302	56	84.3	2.1
541614	Process, physical distribution, & logistics consulting services	6	2 186	676	181	22	22.8	–
541618	Other management consulting services	14	1 869	717	165	30	67.1	3.2
54162	Environmental consulting services	37	15 302	5 867	1 316	185	32.5	6.7
541620	Environmental consulting services	37	15 302	5 867	1 316	185	32.5	6.7
54169	Other scientific & technical consulting services	29	31 223	8 954	1 869	160	4.8	.8
541690	Other scientific & technical consulting services	29	31 223	8 954	1 869	160	4.8	.8
5417	Scientific research & development services	21	23 262	6 734	1 585	194	4.8	14.2
54171	R&D in the physical, engineering, & life sciences	16	22 409	6 386	1 514	186	4.0	12.7
541710	R&D in the physical, engineering, & life sciences	16	22 409	6 386	1 514	186	4.0	12.7
5417101	R&D in the physical & engineering sciences	12	20 367	5 750	1 402	169	2.2	13.7
5417102	Research & development in the life sciences	4	2 042	636	112	17	21.9	2.5
54172	Research & development in the social sciences & humanities	5	853	348	71	8	26.6	52.9
541720	R&D in the social sciences & humanities	5	853	348	71	8	26.6	52.9

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VERMONT—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	76	34 237	10 551	2 336	377	25.9	8.9
54181	Advertising agencies	31	14 458	5 822	1 418	174	42.6	1.6
541810	Advertising agencies	31	14 458	5 822	1 418	174	42.6	1.6
54182	Public relations agencies	9	3 263	707	175	22	60.6	–
541820	Public relations agencies	9	3 263	707	175	22	60.6	–
54183	Media buying services	1	D	D	D	a	D	D
541830	Media buying services	1	D	D	D	a	D	D
54184	Media representatives	4	238	81	27	17	73.1	–
541840	Media representatives	4	238	81	27	17	73.1	–
5418401	Radio & television advertising representatives	2	D	D	D	a	D	D
5418402	Publishers' advertising representatives	2	D	D	D	a	D	D
54185	Display advertising	3	D	D	D	a	D	D
541850	Display advertising	3	D	D	D	a	D	D
5418501	Display advertising (except outdoor)	2	D	D	D	a	D	D
5418502	Outdoor advertising services	1	D	D	D	a	D	D
54186	Direct mail advertising	8	7 530	1 916	422	94	–	37.3
541860	Direct mail advertising	8	7 530	1 916	422	94	–	37.3
54187	Advertising material distribution services	1	D	D	D	a	D	D
541870	Advertising material distribution services	1	D	D	D	a	D	D
54189	Other services related to advertising	19	7 563	1 563	203	51	6.3	–
541890	Other services related to advertising	19	7 563	1 563	203	51	6.3	–
5418902	Advertising specialties goods distributor	7	5 967	1 213	133	27	2.3	–
5418903	Sign painting & lettering shop	9	1 350	272	55	16	23.3	–
5418909	All other advertising	3	246	78	15	8	D	–
5419	Other professional, scientific, & technical services	49	13 145	5 159	1 284	378	19.2	11.0
54191	Marketing research & public opinion polling	9	6 215	3 169	697	228	1.9	2.2
541910	Marketing research & public opinion polling	9	6 215	3 169	697	228	1.9	2.2
54192	Photographic services	32	6 275	1 715	517	125	35.4	18.6
541921	Photographic studios, portrait	24	4 084	1 019	269	80	28.7	28.6
541922	Commercial photography	8	2 191	696	248	45	47.9	–
54193	Translation & interpretation services	3	281	109	23	4	D	–
541930	Translation & interpretation services	3	281	109	23	4	D	–
54199	All other professional, scientific, & technical services	5	374	166	47	21	38.2	37.7
541990	All other professional, scientific, & technical services	5	374	166	47	21	38.2	37.7

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	VERMONT								
54	**Professional, scientific, & technical services**	**24**	**7 276**	**6 929**	**2 700**	**696**	**108**	**17.5**	**3.0**
541	Professional, scientific, & technical services	24	7 276	6 929	2 700	696	108	17.5	3.0
5411	Legal services	11	D	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	11	D	D	D	D	b	D	D
5417	Scientific research & development services	13	D	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	6	2 057	1 914	485	106	22	–	4.9
541710	R&D in the physical, engineering, & life sciences	6	2 057	1 914	485	106	22	–	4.9
5417101	R&D in the physical & engineering sciences	2	D	D	D	D	a	D	D
5417102	Research & development in the life sciences	4	D	D	D	D	a	D	D
54172	Research & development in the social sciences & humanities	7	D	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	7	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BURLINGTON, VT MSA							
54	**Professional, scientific, & technical services**	**559**	**440 051**	**162 186**	**35 370**	**4 000**	**16.7**	**5.0**
541	Professional, scientific, & technical services	559	440 051	162 186	35 370	4 000	16.7	5.0
5411	Legal services	119	76 272	36 878	7 339	787	18.5	.8
54111	Offices of lawyers	119	76 272	36 878	7 339	787	18.5	.8
541110	Offices of lawyers	119	76 272	36 878	7 339	787	18.5	.8
5411101	Offices of lawyers (except legal aid societies)	119	76 272	36 878	7 339	787	18.5	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	92	27 412	12 140	2 800	460	27.3	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	92	27 412	12 140	2 800	460	27.3	2.2
541211	Offices of certified public accountants	48	18 129	8 449	1 883	239	25.9	.8
541213	Tax return preparation services	12	2 030	560	198	103	18.7	.1
541219	Other accounting services	28	5 155	2 135	451	77	47.0	2.5
5413	Architectural, engineering, & related services	99	71 379	30 297	6 663	769	27.3	4.4
54131	Architectural services	22	14 977	5 105	1 071	136	4.1	–
541310	Architectural services	22	14 977	5 105	1 071	136	4.1	–
54133	Engineering services	62	41 588	19 609	4 287	472	40.2	7.6
541330	Engineering services	62	41 588	19 609	4 287	472	40.2	7.6
54138	Testing laboratories	7	13 664	5 218	1 225	147	10.5	–
541380	Testing laboratories	7	13 664	5 218	1 225	147	10.5	–
5414	Specialized design services	30	13 110	4 869	968	133	11.6	5.0
54143	Graphic design services	23	10 231	3 688	774	107	11.3	3.0
541430	Graphic design services	23	10 231	3 688	774	107	11.3	3.0
5414301	Graphic design services (except commercial art & medical artists)	22	D	D	D	c	D	D
5415	Computer systems design & related services	78	164 741	50 405	11 577	947	8.6	7.8
54151	Computer systems design & related services	78	164 741	50 405	11 577	947	8.6	7.8
541511	Custom computer programming services	38	D	D	D	c	D	D
541512	Computer systems design services	32	137 641	41 282	9 469	709	8.4	.5
5415121	Computer systems integrators	13	129 623	37 763	8 711	644	6.2	.3
5415122	Computer systems consultants (except systems integrators)	19	8 018	3 519	758	65	44.2	4.0
5416	Management, scientific, & technical consulting services	77	46 683	14 723	3 211	321	19.8	.6
54161	Management consulting services	55	11 837	4 321	958	109	64.2	.5
54162	Environmental consulting services	10	D	D	D	b	D	D
541620	Environmental consulting services	10	D	D	D	b	D	D
54169	Other scientific & technical consulting services	12	D	D	D	c	D	D
541690	Other scientific & technical consulting services	12	D	D	D	c	D	D
5417	Scientific research & development services	10	13 698	4 024	926	111	7.3	23.7
5418	Advertising & related services	30	19 087	5 613	1 190	203	29.4	1.2
54181	Advertising agencies	14	9 590	3 520	846	116	52.8	2.3
541810	Advertising agencies	14	9 590	3 520	846	116	52.8	2.3
54189	Other services related to advertising	9	6 427	1 322	162	33	–	–
541890	Other services related to advertising	9	6 427	1 322	162	33	–	–
5419	Other professional, scientific, & technical services	24	7 669	3 237	696	269	11.7	2.6
54192	Photographic services	13	1 932	361	71	33	40.0	–
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	AREA OUTSIDE VERMONT METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 063**	**279 057**	**116 863**	**26 392**	**3 792**	**35.1**	**5.3**
541	Professional, scientific, & technical services	1 063	279 057	116 863	26 392	3 792	35.1	5.3
5411	Legal services	333	93 607	41 260	8 548	1 201	32.3	1.4
54111	Offices of lawyers	329	93 312	41 145	8 514	1 195	32.3	1.4
541110	Offices of lawyers	329	93 312	41 145	8 514	1 195	32.3	1.4
5411101	Offices of lawyers (except legal aid societies)	329	93 312	41 145	8 514	1 195	32.3	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	173	33 432	15 288	3 461	591	42.7	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	173	33 432	15 288	3 461	591	42.7	5.4
541211	Offices of certified public accountants	83	23 121	11 123	2 524	359	40.5	5.7
541213	Tax return preparation services	26	2 259	583	215	86	58.6	1.9
541219	Other accounting services	64	8 052	3 582	722	146	44.6	5.2
5413	Architectural, engineering, & related services	213	61 231	27 418	6 249	827	39.3	4.2
54131	Architectural services	62	13 780	5 186	1 143	192	62.8	5.0
541310	Architectural services	62	13 780	5 186	1 143	192	62.8	5.0
54133	Engineering services	92	40 246	19 450	4 480	491	34.3	4.7
541330	Engineering services	92	40 246	19 450	4 480	491	34.3	4.7
54137	Surveying & mapping (except geophysical) services	47	5 008	1 796	368	98	23.1	–
541370	Surveying & mapping (except geophysical) services	47	5 008	1 796	368	98	23.1	–
5414	Specialized design services	39	7 006	2 222	450	118	42.4	3.4
54141	Interior design services	13	D	D	D	b	D	D
541410	Interior design services	13	D	D	D	b	D	D
54143	Graphic design services	24	3 236	1 022	225	45	48.3	7.4
541430	Graphic design services	24	3 236	1 022	225	45	48.3	7.4
5415	Computer systems design & related services	78	25 675	10 007	2 917	355	30.8	6.7
54151	Computer systems design & related services	78	25 675	10 007	2 917	355	30.8	6.7
541511	Custom computer programming services	44	D	D	D	c	D	D
541512	Computer systems design services	25	10 861	4 213	1 242	139	34.5	2.1
5415122	Computer systems consultants (except systems integrators)	18	9 109	3 857	1 181	125	29.9	2.4

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE VERMONT METROPOLITAN AREAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	145	27 916	11 098	2 374	334	48.1	11.2
54161	Management consulting services	101	16 237	6 679	1 442	201	52.9	12.9
541611	Administrative management & general management consulting service	44	D	D	D	c	D	D
541612	Human resources & executive search consulting services	26	5 437	2 264	481	41	59.0	27.8
54162	Environmental consulting services	27	D	D	D	c	D	D
541620	Environmental consulting services	27	D	D	D	c	D	D
5417	Scientific research & development services	11	9 564	2 710	659	83	1.3	.5
5418	Advertising & related services	46	15 150	4 938	1 146	174	21.4	18.5
5419	Other professional, scientific, & technical services	25	5 476	1 922	588	109	29.8	22.7
54192	Photographic services	19	4 343	1 354	446	92	33.4	26.8
541921	Photographic studios, portrait	13	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	BURLINGTON, VT MSA								
54	**Professional, scientific, & technical services**	**7**	**2 462**	**2 250**	**1 057**	**248**	**43**	**4.8**	**4.1**
541	Professional, scientific, & technical services	7	2 462	2 250	1 057	248	43	4.8	4.1
	AREA OUTSIDE VERMONT METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**17**	**4 814**	**4 679**	**1 643**	**448**	**65**	**24.0**	**2.4**
541	Professional, scientific, & technical services	17	4 814	4 679	1 643	448	65	24.0	2.4

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADDISON COUNTY, VT							
54	**Professional, scientific, & technical services**	**77**	**17 897**	**7 438**	**1 620**	**244**	**57.0**	**1.8**
541	Professional, scientific, & technical services	77	17 897	7 438	1 620	244	57.0	1.8
5411	Legal services	19	6 440	2 708	605	83	27.4	–
54111	Offices of lawyers	19	6 440	2 708	605	83	27.4	–
541110	Offices of lawyers	19	6 440	2 708	605	83	27.4	–
5411101	Offices of lawyers (except legal aid societies)	19	6 440	2 708	605	83	27.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 478	639	155	42	88.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 478	639	155	42	88.3	–
5413	Architectural, engineering, & related services	17	3 485	1 667	349	45	80.2	4.2
5416	Management, scientific, & technical consulting services	19	4 269	1 347	293	47	82.1	4.0
	BENNINGTON COUNTY, VT							
54	**Professional, scientific, & technical services**	**86**	**17 186**	**6 376**	**1 531**	**237**	**44.0**	**4.4**
541	Professional, scientific, & technical services	86	17 186	6 376	1 531	237	44.0	4.4
5411	Legal services	31	7 596	2 410	578	90	38.5	4.8
54111	Offices of lawyers	31	7 596	2 410	578	90	38.5	4.8
541110	Offices of lawyers	31	7 596	2 410	578	90	38.5	4.8
5411101	Offices of lawyers (except legal aid societies)	31	7 596	2 410	578	90	38.5	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 913	1 307	332	59	49.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 913	1 307	332	59	49.7	–
5413	Architectural, engineering, & related services	19	3 314	1 304	279	47	71.4	–
	CALEDONIA COUNTY, VT							
54	**Professional, scientific, & technical services**	**58**	**14 398**	**7 581**	**1 492**	**229**	**25.6**	**9.5**
541	Professional, scientific, & technical services	58	14 398	7 581	1 492	229	25.6	9.5
5411	Legal services	22	8 291	5 353	939	117	16.6	.9
54111	Offices of lawyers	22	8 291	5 353	939	117	16.6	.9
541110	Offices of lawyers	22	8 291	5 353	939	117	16.6	.9
5411101	Offices of lawyers (except legal aid societies)	22	8 291	5 353	939	117	16.6	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 832	783	235	41	42.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 832	783	235	41	42.3	–
5413	Architectural, engineering, & related services	12	2 965	1 025	218	37	27.9	25.0
	CHITTENDEN COUNTY, VT							
54	**Professional, scientific, & technical services**	**514**	**429 394**	**157 511**	**34 601**	**3 854**	**16.3**	**4.9**
541	Professional, scientific, & technical services	514	429 394	157 511	34 601	3 854	16.3	4.9
5411	Legal services	99	72 534	35 343	7 002	727	16.7	.7
54111	Offices of lawyers	99	72 534	35 343	7 002	727	16.7	.7
541110	Offices of lawyers	99	72 534	35 343	7 002	727	16.7	.7
5411101	Offices of lawyers (except legal aid societies)	99	72 534	35 343	7 002	727	16.7	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	83	24 138	10 358	2 536	423	27.6	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	83	24 138	10 358	2 536	423	27.6	2.6
541211	Offices of certified public accountants	40	15 062	6 702	1 632	211	26.1	1.0
541213	Tax return preparation services	12	1 898	529	186	95	20.0	2.4
541219	Other accounting services	27	5 080	2 131	450	76	46.2	2.5
5413	Architectural, engineering, & related services	94	69 747	29 614	6 516	748	27.1	3.4
54131	Architectural services	22	14 977	5 105	1 071	136	4.1	–
541310	Architectural services	22	14 977	5 105	1 071	136	4.1	–
54133	Engineering services	58	40 046	18 940	4 146	452	40.2	6.0
541330	Engineering services	58	40 046	18 940	4 146	452	40.2	6.0
54138	Testing laboratories	7	13 664	5 218	1 225	147	10.5	–
541380	Testing laboratories	7	13 664	5 218	1 225	147	10.5	–
5414	Specialized design services	26	12 596	4 753	939	126	9.8	5.2
54143	Graphic design services	21	9 940	3 623	756	103	8.7	3.1
541430	Graphic design services	21	9 940	3 623	756	103	8.7	3.1
5414301	Graphic design services (except commercial art & medical artists)	20	D	D	D	c	D	D
5415	Computer systems design & related services	79	164 756	50 489	11 669	948	8.5	7.8
54151	Computer systems design & related services	79	164 756	50 489	11 669	948	8.5	7.8
541511	Custom computer programming services	40	D	D	D	c	D	D
541512	Computer systems design services	32	137 641	41 282	9 469	709	8.4	.5
5415121	Computer systems integrators	13	129 623	37 763	8 711	644	6.2	.3
5415122	Computer systems consultants (except systems integrators)	19	8 018	3 519	758	65	44.2	4.0
5416	Management, scientific, & technical consulting services	72	46 917	14 722	3 211	315	20.4	.6
54161	Management consulting services	51	12 087	4 326	960	104	65.5	.3
54162	Environmental consulting services	9	D	D	D	b	D	D
541620	Environmental consulting services	9	D	D	D	b	D	D
54169	Other scientific & technical consulting services	12	D	D	D	c	D	D
541690	Other scientific & technical consulting services	12	D	D	D	c	D	D
5417	Scientific research & development services	9	12 552	3 704	884	103	7.1	25.9
5418	Advertising & related services	30	19 087	5 613	1 190	203	29.4	1.2
54181	Advertising agencies	14	9 590	3 520	846	116	52.8	2.3
541810	Advertising agencies	14	9 590	3 520	846	116	52.8	2.3
54189	Other services related to advertising	9	6 427	1 322	162	33	–	–
541890	Other services related to advertising	9	6 427	1 322	162	33	–	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHITTENDEN COUNTY, VT—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	22	7 067	2 915	654	261	12.6	2.9
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	ESSEX COUNTY, VT							
54	**Professional, scientific, & technical services**	**4**	**659**	**337**	**5**	**3**	**10.2**	**–**
	FRANKLIN COUNTY, VT							
54	**Professional, scientific, & technical services**	**50**	**11 677**	**5 137**	**967**	**174**	**36.5**	**7.6**
541	Professional, scientific, & technical services	50	11 677	5 137	967	174	36.5	7.6
5411	Legal services	20	3 728	1 494	321	58	53.1	2.0
54111	Offices of lawyers	20	3 728	1 494	321	58	53.1	2.0
541110	Offices of lawyers	20	3 728	1 494	321	58	53.1	2.0
5411101	Offices of lawyers (except legal aid societies)	20	3 728	1 494	321	58	53.1	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 088	1 705	248	37	19.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 088	1 705	248	37	19.5	–
5413	Architectural, engineering, & related services	8	1 812	739	161	25	40.6	43.2
	GRAND ISLE COUNTY, VT							
54	**Professional, scientific, & technical services**	**9**	**874**	**307**	**75**	**16**	**89.4**	**–**
	LAMOILLE COUNTY, VT							
54	**Professional, scientific, & technical services**	**78**	**11 327**	**4 318**	**921**	**166**	**61.3**	**6.8**
541	Professional, scientific, & technical services	78	11 327	4 318	921	166	61.3	6.8
5411	Legal services	17	3 097	1 115	225	41	77.4	–
54111	Offices of lawyers	17	3 097	1 115	225	41	77.4	–
541110	Offices of lawyers	17	3 097	1 115	225	41	77.4	–
5411101	Offices of lawyers (except legal aid societies)	17	3 097	1 115	225	41	77.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 129	419	93	28	75.7	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 129	419	93	28	75.7	4.8
5413	Architectural, engineering, & related services	22	3 387	1 051	217	44	60.4	15.6
5418	Advertising & related services	5	D	D	D	b	D	D
	ORANGE COUNTY, VT							
54	**Professional, scientific, & technical services**	**56**	**11 997**	**5 005**	**1 170**	**164**	**35.3**	**3.4**
541	Professional, scientific, & technical services	56	11 997	5 005	1 170	164	35.3	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 232	538	131	26	51.1	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 232	538	131	26	51.1	2.7
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
	ORLEANS COUNTY, VT							
54	**Professional, scientific, & technical services**	**39**	**5 862**	**2 513**	**593**	**105**	**66.5**	**1.4**
541	Professional, scientific, & technical services	39	5 862	2 513	593	105	66.5	1.4
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	RUTLAND COUNTY, VT							
54	**Professional, scientific, & technical services**	**155**	**42 749**	**19 791**	**4 104**	**580**	**32.3**	**11.5**
541	Professional, scientific, & technical services	155	42 749	19 791	4 104	580	32.3	11.5
5411	Legal services	54	21 204	11 119	2 270	282	23.5	1.6
54111	Offices of lawyers	53	D	D	D	e	D	D
541110	Offices of lawyers	53	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	7 120	3 728	740	115	37.2	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	7 120	3 728	740	115	37.2	4.9
541211	Offices of certified public accountants	17	5 754	3 175	663	88	29.3	4.5
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	5 486	2 417	532	85	63.6	4.1
5416	Management, scientific, & technical consulting services	18	2 949	1 233	260	35	40.6	39.2
5418	Advertising & related services	8	3 297	542	120	21	8.6	85.2

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON COUNTY, VT							
54	**Professional, scientific, & technical services**	**191**	**54 315**	**21 866**	**4 807**	**729**	**31.6**	**6.1**
541	Professional, scientific, & technical services	191	54 315	21 866	4 807	729	31.6	6.1
5411	Legal services	58	17 565	6 723	1 390	198	35.7	.9
54111	Offices of lawyers	58	17 565	6 723	1 390	198	35.7	.9
541110	Offices of lawyers	58	17 565	6 723	1 390	198	35.7	.9
5411101	Offices of lawyers (except legal aid societies)	58	17 565	6 723	1 390	198	35.7	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	9 706	4 457	928	121	21.3	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	9 706	4 457	928	121	21.3	9.1
541211	Offices of certified public accountants	20	D	D	D	b	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	42	11 802	4 850	1 209	176	24.3	5.4
5416	Management, scientific, & technical consulting services	30	5 719	2 430	506	76	36.0	10.1
5418	Advertising & related services	8	2 719	595	160	25	26.9	–
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
	WINDHAM COUNTY, VT							
54	**Professional, scientific, & technical services**	**124**	**29 115**	**10 813**	**2 531**	**442**	**40.5**	**6.0**
541	Professional, scientific, & technical services	124	29 115	10 813	2 531	442	40.5	6.0
5411	Legal services	37	9 465	3 512	805	125	38.5	–
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 983	1 783	465	65	50.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 983	1 783	465	65	50.2	–
5413	Architectural, engineering, & related services	22	2 855	1 003	201	43	63.6	–
5414	Specialized design services	8	2 218	661	156	48	39.9	–
5416	Management, scientific, & technical consulting services	25	4 979	1 871	438	72	34.0	11.2
54161	Management consulting services	15	3 557	1 371	344	55	31.3	.6
5418	Advertising & related services	4	1 882	662	103	32	45.2	–
	WINDSOR COUNTY, VT							
54	**Professional, scientific, & technical services**	**181**	**71 658**	**30 056**	**7 345**	**849**	**23.9**	**1.5**
541	Professional, scientific, & technical services	181	71 658	30 056	7 345	849	23.9	1.5
5411	Legal services	63	16 787	7 414	1 548	206	31.0	1.5
54111	Offices of lawyers	61	D	D	D	c	D	D
541110	Offices of lawyers	61	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	61	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	3 533	1 469	331	71	65.1	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	3 533	1 469	331	71	65.1	11.5
5413	Architectural, engineering, & related services	31	D	D	D	c	D	D
54133	Engineering services	17	17 504	8 749	1 968	183	24.8	–
541330	Engineering services	17	17 504	8 749	1 968	183	24.8	–
5415	Computer systems design & related services	16	13 858	5 364	1 834	170	15.5	.8
54151	Computer systems design & related services	16	13 858	5 364	1 834	170	15.5	.8
541511	Custom computer programming services	10	D	D	D	c	D	D
541512	Computer systems design services	5	6 615	2 605	904	67	12.8	–
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	5 413	2 357	465	61	27.6	1.8
54161	Management consulting services	16	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BARRE, VT							
54	**Professional, scientific, & technical services**	**37**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	37	D	D	D	c	D	D
5411	Legal services	17	5 134	2 473	500	54	27.3	3.0
54111	Offices of lawyers	17	5 134	2 473	500	54	27.3	3.0
541110	Offices of lawyers	17	5 134	2 473	500	54	27.3	3.0
5411101	Offices of lawyers (except legal aid societies)	17	5 134	2 473	500	54	27.3	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 718	1 190	242	37	28.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 718	1 190	242	37	28.1	–
5413	Architectural, engineering, & related services	7	1 649	574	130	22	24.9	–
	BELLOWS FALLS, VT							
54	**Professional, scientific, & technical services**	**8**	**1 971**	**692**	**195**	**37**	**56.4**	**–**
541	Professional, scientific, & technical services	8	1 971	692	195	37	56.4	–
	BENNINGTON TOWN, VT							
54	**Professional, scientific, & technical services**	**32**	**6 562**	**2 521**	**613**	**104**	**34.3**	**.7**
541	Professional, scientific, & technical services	32	6 562	2 521	613	104	34.3	.7
5411	Legal services	14	3 789	1 307	317	48	21.4	1.2
54111	Offices of lawyers	14	3 789	1 307	317	48	21.4	1.2
541110	Offices of lawyers	14	3 789	1 307	317	48	21.4	1.2
5411101	Offices of lawyers (except legal aid societies)	14	3 789	1 307	317	48	21.4	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 002	443	132	27	25.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 002	443	132	27	25.0	–
5413	Architectural, engineering, & related services	8	1 565	681	147	25	66.9	–
	BRATTLEBORO TOWN, VT							
54	**Professional, scientific, & technical services**	**68**	**18 806**	**7 794**	**1 775**	**288**	**32.9**	**9.2**
541	Professional, scientific, & technical services	68	18 806	7 794	1 775	288	32.9	9.2
5411	Legal services	27	7 604	2 813	640	95	34.1	–
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 436	1 366	347	41	35.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 436	1 366	347	41	35.3	–
5418	Advertising & related services	3	D	D	D	b	D	D
	BURLINGTON, VT							
54	**Professional, scientific, & technical services**	**203**	**147 939**	**62 364**	**13 060**	**1 597**	**15.6**	**2.4**
541	Professional, scientific, & technical services	203	147 939	62 364	13 060	1 597	15.6	2.4
5411	Legal services	72	62 464	32 972	6 437	635	11.5	.8
54111	Offices of lawyers	72	62 464	32 972	6 437	635	11.5	.8
541110	Offices of lawyers	72	62 464	32 972	6 437	635	11.5	.8
5411101	Offices of lawyers (except legal aid societies)	72	62 464	32 972	6 437	635	11.5	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	12 063	4 897	1 257	190	16.0	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	12 063	4 897	1 257	190	16.0	2.6
541211	Offices of certified public accountants	16	10 619	4 489	1 123	126	17.3	.4
541213	Tax return preparation services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	30	13 240	4 957	1 049	131	28.4	9.7
54131	Architectural services	14	7 486	2 665	580	70	5.4	–
541310	Architectural services	14	7 486	2 665	580	70	5.4	–
5414	Specialized design services	21	9 979	3 619	767	106	7.0	6.6
54143	Graphic design services	17	D	D	D	b	D	D
541430	Graphic design services	17	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	16	D	D	D	b	D	D
5415	Computer systems design & related services	15	6 392	2 298	497	64	7.4	7.2
54151	Computer systems design & related services	15	6 392	2 298	497	64	7.4	7.2
5416	Management, scientific, & technical consulting services	18	29 580	8 482	1 845	148	10.2	.1
54169	Other scientific & technical consulting services	3	D	D	D	c	D	D
541690	Other scientific & technical consulting services	3	D	D	D	c	D	D
5418	Advertising & related services	15	8 750	2 646	654	104	62.9	2.6
5419	Other professional, scientific, & technical services	9	5 471	2 493	554	219	9.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	COLCHESTER TOWN, VT							
54	**Professional, scientific, & technical services**	**40**	**30 697**	**11 595**	**2 610**	**288**	**19.0**	**3.3**
541	Professional, scientific, & technical services	40	30 697	11 595	2 610	288	19.0	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 270	974	245	34	19.2	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 270	974	245	34	19.2	2.4
5413	Architectural, engineering, & related services	10	13 566	5 122	1 174	126	10.6	7.0
54138	Testing laboratories	1	D	D	D	b	D	D
541380	Testing laboratories	1	D	D	D	b	D	D
5415	Computer systems design & related services	13	12 986	4 914	1 068	102	26.9	.2
54151	Computer systems design & related services	13	12 986	4 914	1 068	102	26.9	.2
541512	Computer systems design services	10	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
	ESSEX JUNCTION, VT							
54	**Professional, scientific, & technical services**	**31**	**14 814**	**6 237**	**1 530**	**216**	**22.1**	**29.1**
541	Professional, scientific, & technical services	31	14 814	6 237	1 530	216	22.1	29.1
5411	Legal services	7	3 254	930	229	39	31.8	–
54111	Offices of lawyers	7	3 254	930	229	39	31.8	–
541110	Offices of lawyers	7	3 254	930	229	39	31.8	–
5411101	Offices of lawyers (except legal aid societies)	7	3 254	930	229	39	31.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 126	1 620	400	74	16.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 126	1 620	400	74	16.7	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	MONTPELIER, VT							
54	**Professional, scientific, & technical services**	**76**	**27 496**	**11 403**	**2 568**	**362**	**21.6**	**9.1**
541	Professional, scientific, & technical services	76	27 496	11 403	2 568	362	21.6	9.1
5411	Legal services	26	8 733	3 548	737	103	37.5	–
54111	Offices of lawyers	26	8 733	3 548	737	103	37.5	–
541110	Offices of lawyers	26	8 733	3 548	737	103	37.5	–
5411101	Offices of lawyers (except legal aid societies)	26	8 733	3 548	737	103	37.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	4 953	2 382	511	59	9.9	14.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	4 953	2 382	511	59	9.9	14.6
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	6 623	2 689	721	94	2.0	9.5
5416	Management, scientific, & technical consulting services	14	3 479	1 424	284	40	13.7	14.5
5418	Advertising & related services	4	D	D	D	a	D	D
	NEWPORT, VT							
54	**Professional, scientific, & technical services**	**18**	**3 445**	**1 593**	**376**	**52**	**62.0**	**–**
541	Professional, scientific, & technical services	18	3 445	1 593	376	52	62.0	–
	RUTLAND, VT							
54	**Professional, scientific, & technical services**	**96**	**34 505**	**16 532**	**3 430**	**456**	**27.8**	**10.0**
541	Professional, scientific, & technical services	96	34 505	16 532	3 430	456	27.8	10.0
5411	Legal services	40	19 415	10 422	2 113	243	20.4	1.6
54111	Offices of lawyers	40	19 415	10 422	2 113	243	20.4	1.6
541110	Offices of lawyers	40	19 415	10 422	2 113	243	20.4	1.6
5411101	Offices of lawyers (except legal aid societies)	40	19 415	10 422	2 113	243	20.4	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	6 223	3 287	684	104	34.1	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	6 223	3 287	684	104	34.1	4.7
541211	Offices of certified public accountants	13	5 331	2 957	616	81	23.7	4.8
5413	Architectural, engineering, & related services	13	3 843	1 750	399	58	67.0	–
5418	Advertising & related services	6	D	D	D	a	D	D
	ST. ALBANS, VT							
54	**Professional, scientific, & technical services**	**33**	**9 742**	**4 394**	**780**	**122**	**28.4**	**9.1**
541	Professional, scientific, & technical services	33	9 742	4 394	780	122	28.4	9.1
5411	Legal services	16	3 117	1 326	276	49	48.5	2.4
54111	Offices of lawyers	16	3 117	1 326	276	49	48.5	2.4
541110	Offices of lawyers	16	3 117	1 326	276	49	48.5	2.4
5411101	Offices of lawyers (except legal aid societies)	16	3 117	1 326	276	49	48.5	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 966	1 670	244	34	16.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 966	1 670	244	34	16.2	–
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SOUTH BURLINGTON, VT							
54	**Professional, scientific, & technical services**	**66**	**160 142**	**49 293**	**10 964**	**963**	**6.3**	**.4**
541	Professional, scientific, & technical services	66	160 142	49 293	10 964	963	6.3	.4
5411	Legal services	7	D	D	D	b	D	D
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	20 722	10 060	2 255	230	13.5	–
54133	Engineering services	10	17 391	8 747	1 967	190	15.9	–
541330	Engineering services	10	17 391	8 747	1 967	190	15.9	–
5415	Computer systems design & related services	8	D	D	D	f	D	D
54151	Computer systems design & related services	8	D	D	D	f	D	D
541512	Computer systems design services	4	D	D	D	f	D	D
5415121	Computer systems integrators	3	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	13	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	b	D	D
5418	Advertising & related services	6	6 752	1 872	261	30	1.7	–
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
	SWANTON, VT							
54	**Professional, scientific, & technical services**	**3**	**363**	**126**	**26**	**5**	**100.0**	**–**
	VERGENNES, VT							
54	**Professional, scientific, & technical services**	**9**	**1 512**	**408**	**83**	**18**	**74.0**	**.3**
541	Professional, scientific, & technical services	9	1 512	408	83	18	74.0	.3
	WINOOSKI, VT							
54	**Professional, scientific, & technical services**	**11**	**2 710**	**1 050**	**200**	**35**	**48.2**	**42.6**
541	Professional, scientific, & technical services	11	2 710	1 050	200	35	48.2	42.6
	BALANCE OF CHITTENDEN COUNTY, VT							
54	**Professional, scientific, & technical services**	**163**	**73 092**	**26 972**	**6 237**	**755**	**35.9**	**14.3**
541	Professional, scientific, & technical services	163	73 092	26 972	6 237	755	35.9	14.3
5411	Legal services	9	D	D	D	b	D	D
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	b	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	32	D	D	D	c	D	D
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
54133	Engineering services	24	D	D	D	c	D	D
541330	Engineering services	24	D	D	D	c	D	D
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	33	D	D	D	c	D	D
54151	Computer systems design & related services	33	D	D	D	c	D	D
541511	Custom computer programming services	19	D	D	D	b	D	D
541512	Computer systems design services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	35	D	D	D	c	D	D
54161	Management consulting services	26	D	D	D	b	D	D
5418	Advertising & related services	9	3 585	1 095	275	69	–	–
	BALANCE OF FRANKLIN COUNTY, VT							
54	**Professional, scientific, & technical services**	**14**	**1 572**	**617**	**161**	**47**	**72.1**	**–**
541	Professional, scientific, & technical services	14	1 572	617	161	47	72.1	–
	BALANCE OF GRAND ISLE COUNTY, VT							
54	**Professional, scientific, & technical services**	**9**	**874**	**307**	**75**	**16**	**89.4**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ADDISON COUNTY, VT							
54	**Professional, scientific, & technical services**	**68**	**16 385**	**7 030**	**1 537**	**226**	**55.5**	**1.9**
541	Professional, scientific, & technical services	68	16 385	7 030	1 537	226	55.5	1.9
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	3 574	1 136	257	37	83.0	4.7
	BALANCE OF BENNINGTON COUNTY, VT							
54	**Professional, scientific, & technical services**	**54**	**10 624**	**3 855**	**918**	**133**	**49.9**	**6.7**
541	Professional, scientific, & technical services	54	10 624	3 855	918	133	49.9	6.7
5411	Legal services	17	3 807	1 103	261	42	55.5	8.3
54111	Offices of lawyers	17	3 807	1 103	261	42	55.5	8.3
541110	Offices of lawyers	17	3 807	1 103	261	42	55.5	8.3
5411101	Offices of lawyers (except legal aid societies)	17	3 807	1 103	261	42	55.5	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 911	864	200	32	62.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 911	864	200	32	62.7	–
5413	Architectural, engineering, & related services	11	1 749	623	132	22	75.4	–
	BALANCE OF CALEDONIA COUNTY, VT							
54	**Professional, scientific, & technical services**	**58**	**14 398**	**7 581**	**1 492**	**229**	**25.6**	**9.5**
541	Professional, scientific, & technical services	58	14 398	7 581	1 492	229	25.6	9.5
5411	Legal services	22	8 291	5 353	939	117	16.6	.9
54111	Offices of lawyers	22	8 291	5 353	939	117	16.6	.9
541110	Offices of lawyers	22	8 291	5 353	939	117	16.6	.9
5411101	Offices of lawyers (except legal aid societies)	22	8 291	5 353	939	117	16.6	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 832	783	235	41	42.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 832	783	235	41	42.3	–
5413	Architectural, engineering, & related services	12	2 965	1 025	218	37	27.9	25.0
	BALANCE OF ESSEX COUNTY, VT							
54	**Professional, scientific, & technical services**	**4**	**659**	**337**	**5**	**3**	**10.2**	**–**
	BALANCE OF LAMOILLE COUNTY, VT							
54	**Professional, scientific, & technical services**	**78**	**11 327**	**4 318**	**921**	**166**	**61.3**	**6.8**
541	Professional, scientific, & technical services	78	11 327	4 318	921	166	61.3	6.8
5411	Legal services	17	3 097	1 115	225	41	77.4	–
54111	Offices of lawyers	17	3 097	1 115	225	41	77.4	–
541110	Offices of lawyers	17	3 097	1 115	225	41	77.4	–
5411101	Offices of lawyers (except legal aid societies)	17	3 097	1 115	225	41	77.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 129	419	93	28	75.7	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 129	419	93	28	75.7	4.8
5413	Architectural, engineering, & related services	22	3 387	1 051	217	44	60.4	15.6
5418	Advertising & related services	5	D	D	D	b	D	D
	BALANCE OF ORANGE COUNTY, VT							
54	**Professional, scientific, & technical services**	**56**	**11 997**	**5 005**	**1 170**	**164**	**35.3**	**3.4**
541	Professional, scientific, & technical services	56	11 997	5 005	1 170	164	35.3	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 232	538	131	26	51.1	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 232	538	131	26	51.1	2.7
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
	BALANCE OF ORLEANS COUNTY, VT							
54	**Professional, scientific, & technical services**	**21**	**2 417**	**920**	**217**	**53**	**73.1**	**3.4**
541	Professional, scientific, & technical services	21	2 417	920	217	53	73.1	3.4
	BALANCE OF RUTLAND COUNTY, VT							
54	**Professional, scientific, & technical services**	**59**	**8 244**	**3 259**	**674**	**124**	**51.3**	**18.0**
541	Professional, scientific, & technical services	59	8 244	3 259	674	124	51.3	18.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	897	441	56	11	58.6	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	897	441	56	11	58.6	6.4
5413	Architectural, engineering, & related services	9	1 643	667	133	27	55.6	13.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF WASHINGTON COUNTY, VT							
54	**Professional, scientific, & technical services**	**78**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	78	D	D	D	c	D	D
5411	Legal services	15	3 698	702	153	41	43.1	–
54111	Offices of lawyers	15	3 698	702	153	41	43.1	–
541110	Offices of lawyers	15	3 698	702	153	41	43.1	–
5411101	Offices of lawyers (except legal aid societies)	15	3 698	702	153	41	43.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 035	885	175	25	40.1	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 035	885	175	25	40.1	7.9
541219	Other accounting services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	20	3 530	1 587	358	60	65.9	–
	BALANCE OF WINDHAM COUNTY, VT							
54	**Professional, scientific, & technical services**	**48**	**8 338**	**2 327**	**561**	**117**	**53.8**	**.3**
541	Professional, scientific, & technical services	48	8 338	2 327	561	117	53.8	.3
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
	BALANCE OF WINDSOR COUNTY, VT							
54	**Professional, scientific, & technical services**	**181**	**71 658**	**30 056**	**7 345**	**849**	**23.9**	**1.5**
541	Professional, scientific, & technical services	181	71 658	30 056	7 345	849	23.9	1.5
5411	Legal services	63	16 787	7 414	1 548	206	31.0	1.5
54111	Offices of lawyers	61	D	D	D	c	D	D
541110	Offices of lawyers	61	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	61	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	3 533	1 469	331	71	65.1	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	3 533	1 469	331	71	65.1	11.5
5413	Architectural, engineering, & related services	31	D	D	D	c	D	D
54133	Engineering services	17	17 504	8 749	1 968	183	24.8	–
541330	Engineering services	17	17 504	8 749	1 968	183	24.8	–
5415	Computer systems design & related services	16	13 858	5 364	1 834	170	15.5	.8
54151	Computer systems design & related services	16	13 858	5 364	1 834	170	15.5	.8
541511	Custom computer programming services	10	D	D	D	c	D	D
541512	Computer systems design services	5	6 615	2 605	904	67	12.8	–
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	5 413	2 357	465	61	27.6	1.8
54161	Management consulting services	16	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

VERMONT

There are no geographic notes for the state of Vermont.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

VERMONT

Burlington, VT MSA

Chittenden County, VT (Part)

Burlington city, VT

Colchester town, VT

Essex Junction village, VT

South Burlington city, VT

Winooski city, VT

Burlington, VT MSA—Con.

Franklin County, VT (Part)

St. Albans city, VT

Swanton village, VT

Grand Isle County, VT (Part)

U.S. Census Bureau, 1997 Economic Census

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1997 Economic Census

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Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON							
54	**Professional, scientific, & technical services**	**13 411**	**10 564 795**	**4 247 279**	**934 456**	**101 848**	**18.3**	**6.9**
541	Professional, scientific, & technical services	13 411	10 564 795	4 247 279	934 456	101 848	18.3	6.9
5411	Legal services	3 406	2 110 209	873 166	179 472	19 122	19.7	4.5
54111	Offices of lawyers	3 304	2 036 932	836 751	171 355	18 005	20.0	4.2
541110	Offices of lawyers	3 304	2 036 932	836 751	171 355	18 005	20.0	4.2
5411101	Offices of lawyers (except legal aid societies)	3 304	2 036 932	836 751	171 355	18 005	20.0	4.2
54119	Other legal services	102	73 277	36 415	8 117	1 117	13.7	10.6
541191	Title abstract & settlement offices	62	46 977	20 147	4 635	719	12.5	15.3
541199	All other legal services	40	26 300	16 268	3 482	398	16.0	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 159	951 487	406 679	91 854	14 797	23.0	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 159	951 487	406 679	91 854	14 797	23.0	10.0
541211	Offices of certified public accountants	1 116	671 196	269 269	59 707	6 898	20.8	4.7
541213	Tax return preparation services	243	35 793	11 645	4 085	1 901	41.4	12.7
541214	Payroll services	47	134 144	78 980	17 130	3 617	8.4	26.9
541219	Other accounting services	753	110 354	46 785	10 932	2 381	48.3	20.6
5413	Architectural, engineering, & related services	2 517	2 803 213	1 216 114	274 337	26 137	20.3	6.1
54131	Architectural services	661	494 026	181 146	37 799	4 363	24.3	2.4
541310	Architectural services	661	494 026	181 146	37 799	4 363	24.3	2.4
54133	Engineering services	1 382	2 072 923	925 967	212 789	18 335	18.5	6.8
541330	Engineering services	1 382	2 072 923	925 967	212 789	18 335	18.5	6.8
54134	Drafting services	49	7 885	3 722	877	127	32.0	6.4
541340	Drafting services	49	7 885	3 722	877	127	32.0	6.4
54135	Building inspection services	79	16 665	6 994	1 489	255	42.5	2.6
541350	Building inspection services	79	16 665	6 994	1 489	255	42.5	2.6
54136	Geophysical surveying & mapping services	9	32 945	12 448	2 688	387	1.8	21.0
541360	Geophysical surveying & mapping services	9	32 945	12 448	2 688	387	1.8	21.0
54137	Surveying & mapping (except geophysical) services	221	65 922	31 820	6 819	1 076	31.7	2.8
541370	Surveying & mapping (except geophysical) services	221	65 922	31 820	6 819	1 076	31.7	2.8
54138	Testing laboratories	116	112 847	54 017	11 876	1 594	32.2	8.6
541380	Testing laboratories	116	112 847	54 017	11 876	1 594	32.2	8.6
5414	Specialized design services	516	200 553	61 327	13 076	1 874	33.2	7.4
54141	Interior design services	151	60 898	12 075	2 582	465	45.3	11.9
541410	Interior design services	151	60 898	12 075	2 582	465	45.3	11.9
54142	Industrial design services	18	14 874	5 853	1 386	139	19.7	13.9
541420	Industrial design services	18	14 874	5 853	1 386	139	19.7	13.9
54143	Graphic design services	332	120 054	41 936	8 811	1 208	28.9	4.5
541430	Graphic design services	332	120 054	41 936	8 811	1 208	28.9	4.5
5414301	Graphic design services (except commercial art & medical artists)	288	112 445	39 948	8 340	1 106	27.6	4.2
5414302	Commercial art	44	7 609	1 988	471	102	47.5	9.5
54149	Other specialized design services	15	4 727	1 463	297	62	30.1	–
541490	Other specialized design services	15	4 727	1 463	297	62	30.1	–
5415	Computer systems design & related services	1 469	1 828 541	705 612	150 141	13 232	11.3	6.6
54151	Computer systems design & related services	1 469	1 828 541	705 612	150 141	13 232	11.3	6.6
541511	Custom computer programming services	694	553 635	300 096	59 975	5 381	13.9	13.0
541512	Computer systems design services	586	1 096 122	345 058	75 923	6 624	10.0	3.7
5415121	Computer systems integrators	204	639 771	204 960	48 941	4 201	7.4	4.2
5415122	Computer systems consultants (except systems integrators)	382	456 351	140 098	26 982	2 423	13.6	3.0
541513	Computer facilities management services	24	91 635	21 456	6 497	612	.5	4.6
541519	Other computer related services	165	87 149	39 002	7 746	615	21.6	4.7
5416	Management, scientific, & technical consulting services	1 820	917 169	380 820	81 966	7 972	26.1	14.0
54161	Management consulting services	1 287	695 394	281 315	60 720	5 583	22.9	15.0
541611	Administrative management & general management consulting service	606	338 974	137 365	29 143	2 378	20.0	14.3
541612	Human resources & executive search consulting services	293	198 294	91 483	21 243	1 983	21.1	21.9
5416121	Actuarial consulting	13	71 008	28 805	7 242	485	1.4	22.4
5416122	Executive placement services	140	56 059	29 474	6 191	799	33.1	7.8
5416123	Human resources & personnel management consulting	140	71 227	33 204	7 810	699	31.3	32.3
541613	Marketing consulting services	259	82 790	25 765	5 458	613	43.9	11.2
541614	Process, physical distribution, & logistics consulting services	67	48 386	17 248	3 385	348	15.9	4.7
541618	Other management consulting services	62	26 950	9 454	1 491	261	21.1	4.4
54162	Environmental consulting services	223	110 434	45 194	10 239	1 193	37.9	11.4
541620	Environmental consulting services	223	110 434	45 194	10 239	1 193	37.9	11.4
54169	Other scientific & technical consulting services	310	111 341	54 311	11 007	1 196	34.5	10.4
541690	Other scientific & technical consulting services	310	111 341	54 311	11 007	1 196	34.5	10.4
5417	Scientific research & development services	218	864 877	306 893	74 897	5 928	3.8	5.8
54171	R&D in the physical, engineering, & life sciences	200	857 832	303 838	74 348	5 857	3.5	5.8
541710	R&D in the physical, engineering, & life sciences	200	857 832	303 838	74 348	5 857	3.5	5.8
5417101	R&D in the physical & engineering sciences	111	633 544	222 308	54 855	4 446	2.1	3.4
5417102	Research & development in the life sciences	89	224 288	81 530	19 493	1 411	7.5	12.8
54172	Research & development in the social sciences & humanities	18	7 045	3 055	549	71	36.3	–
541720	R&D in the social sciences & humanities	18	7 045	3 055	549	71	36.3	–

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	723	666 062	220 632	52 170	8 858	18.6	6.4
54181	Advertising agencies	219	165 593	75 887	17 665	1 638	20.7	2.1
541810	Advertising agencies	219	165 593	75 887	17 665	1 638	20.7	2.1
54182	Public relations agencies	145	60 130	25 297	5 178	559	43.4	4.6
541820	Public relations agencies	145	60 130	25 297	5 178	559	43.4	4.6
54183	Media buying services	17	14 287	4 028	850	81	38.3	11.5
541830	Media buying services	17	14 287	4 028	850	81	38.3	11.5
54184	Media representatives	49	38 077	13 620	3 591	513	16.4	51.9
541840	Media representatives	49	38 077	13 620	3 591	513	16.4	51.9
5418401	Radio & television advertising representatives	23	18 487	7 710	1 842	315	3.0	37.3
5418402	Publishers' advertising representatives	26	19 590	5 910	1 749	198	29.0	65.7
54185	Display advertising	29	75 929	14 991	3 494	402	4.8	.7
541850	Display advertising	29	75 929	14 991	3 494	402	4.8	.7
5418501	Display advertising (except outdoor)	16	D	D	D	e	D	D
5418502	Outdoor advertising services	13	D	D	D	c	D	D
54186	Direct mail advertising	64	92 243	21 828	5 017	777	22.4	4.1
541860	Direct mail advertising	64	92 243	21 828	5 017	777	22.4	4.1
54187	Advertising material distribution services	11	5 245	1 361	315	56	28.9	41.5
541870	Advertising material distribution services	11	5 245	1 361	315	56	28.9	41.5
54189	Other services related to advertising	189	214 558	63 620	16 060	4 832	12.1	3.9
541890	Other services related to advertising	189	214 558	63 620	16 060	4 832	12.1	3.9
5418901	Welcoming services	6	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	65	120 689	20 158	5 654	641	10.2	2.9
5418903	Sign painting & lettering shop	89	17 694	4 797	995	299	49.5	22.2
5418909	All other advertising	29	D	D	D	h	D	D
5419	Other professional, scientific, & technical services	583	222 684	76 036	16 543	3 928	25.4	7.2
54191	Marketing research & public opinion polling	72	78 763	36 593	8 115	1 729	18.8	10.3
541910	Marketing research & public opinion polling	72	78 763	36 593	8 115	1 729	18.8	10.3
54192	Photographic services	402	107 917	31 254	6 426	1 823	34.0	5.5
541921	Photographic studios, portrait	303	75 386	22 751	4 522	1 488	28.8	3.4
541922	Commercial photography	99	32 531	8 503	1 904	335	46.0	10.5
54193	Translation & interpretation services	37	12 664	3 666	857	192	14.5	9.0
541930	Translation & interpretation services	37	12 664	3 666	857	192	14.5	9.0
54199	All other professional, scientific, & technical services	72	23 340	4 523	1 145	184	13.6	3.6
541990	All other professional, scientific, & technical services	72	23 340	4 523	1 145	184	13.6	3.6

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	WASHINGTON								
54	**Professional, scientific, & technical services**	**137**	**301 104**	**293 979**	**133 436**	**30 787**	**3 638**	**6.5**	**8.2**
541	Professional, scientific, & technical services	137	301 104	293 979	133 436	30 787	3 638	6.5	8.2
5411	Legal services	58	42 866	42 260	28 274	6 753	679	6.3	7.5
54111	Offices of lawyers	58	42 866	42 260	28 274	6 753	679	6.3	7.5
541110	Offices of lawyers	58	42 866	42 260	28 274	6 753	679	6.3	7.5
5411102	Legal aid societies & similar legal services	58	42 866	42 260	28 274	6 753	679	6.3	7.5
5417	Scientific research & development services	79	258 238	251 719	105 162	24 034	2 959	6.5	8.3
54171	R&D in the physical, engineering, & life sciences	57	249 041	242 961	101 510	23 110	2 846	5.6	8.5
541710	R&D in the physical, engineering, & life sciences	57	249 041	242 961	101 510	23 110	2 846	5.6	8.5
5417101	R&D in the physical & engineering sciences	22	11 196	10 593	3 071	738	80	23.9	14.9
5417102	Research & development in the life sciences	35	237 845	232 368	98 439	22 372	2 766	4.7	8.2
54172	Research & development in the social sciences & humanities	22	9 197	8 758	3 652	924	113	32.9	2.8
541720	R&D in the social sciences & humanities	22	9 197	8 758	3 652	924	113	32.9	2.8

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BELLINGHAM, WA MSA							
54	**Professional, scientific, & technical services**	**390**	**246 506**	**109 046**	**24 266**	**2 615**	**23.1**	**13.0**
541	Professional, scientific, & technical services	390	246 506	109 046	24 266	2 615	23.1	13.0
5411	Legal services	93	31 751	12 115	2 373	358	35.4	1.8
54111	Offices of lawyers	92	D	D	D	e	D	D
541110	Offices of lawyers	92	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	92	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	74	19 651	7 206	1 785	317	34.7	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	74	19 651	7 206	1 785	317	34.7	7.2
541211	Offices of certified public accountants	39	15 147	5 361	1 288	197	30.4	4.5
541219	Other accounting services	30	3 694	1 541	380	73	48.4	19.7
5413	Architectural, engineering, & related services	84	133 582	68 341	16 038	1 249	16.0	7.4
54131	Architectural services	14	4 432	1 532	346	41	38.2	–
541310	Architectural services	14	4 432	1 532	346	41	38.2	–
54133	Engineering services	52	122 202	63 469	15 066	1 115	13.6	7.4
541330	Engineering services	52	122 202	63 469	15 066	1 115	13.6	7.4
54137	Surveying & mapping (except geophysical) services	7	2 990	1 675	276	45	6.9	4.3
541370	Surveying & mapping (except geophysical) services	7	2 990	1 675	276	45	6.9	4.3
5414	Specialized design services	12	2 041	718	156	35	52.8	4.1
54143	Graphic design services	8	1 388	533	112	22	52.3	6.1
541430	Graphic design services	8	1 388	533	112	22	52.3	6.1
5415	Computer systems design & related services	34	D	D	D	e	D	D
54151	Computer systems design & related services	34	D	D	D	e	D	D
541512	Computer systems design services	19	22 603	7 509	1 374	229	11.3	9.8
5415121	Computer systems integrators	9	20 738	6 806	1 256	198	7.1	6.9
5416	Management, scientific, & technical consulting services	54	D	D	D	c	D	D
54161	Management consulting services	33	20 228	7 975	1 468	177	15.5	83.7
541611	Administrative management & general management consulting service	17	D	D	D	c	D	D
54162	Environmental consulting services	11	D	D	D	b	D	D
541620	Environmental consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	15	3 175	933	235	57	49.4	6.5
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	PORTLAND–SALEM, OR–WA CMSA							
54	**Professional, scientific, & technical services**	**5 923**	**3 986 426**	**1 654 241**	**359 711**	**41 488**	**24.6**	**8.7**
541	Professional, scientific, & technical services	5 923	3 986 426	1 654 241	359 711	41 488	24.6	8.7
5411	Legal services	1 398	877 031	332 844	67 060	7 549	21.0	2.9
54111	Offices of lawyers	1 368	859 290	326 087	65 542	7 300	21.1	2.9
541110	Offices of lawyers	1 368	859 290	326 087	65 542	7 300	21.1	2.9
5411101	Offices of lawyers (except legal aid societies)	1 368	859 290	326 087	65 542	7 300	21.1	2.9
54119	Other legal services	30	17 741	6 757	1 518	249	15.5	1.6
541191	Title abstract & settlement offices	19	15 308	5 918	1 311	203	10.9	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 057	500 886	206 506	46 117	7 971	25.0	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 057	500 886	206 506	46 117	7 971	25.0	6.9
541211	Offices of certified public accountants	559	D	D	D	h	D	D
541213	Tax return preparation services	176	25 746	9 114	2 671	1 113	48.0	7.5
541214	Payroll services	32	D	D	D	h	D	D
541219	Other accounting services	290	D	D	D	g	D	D
5413	Architectural, engineering, & related services	943	913 996	390 387	86 891	8 728	29.4	6.4
54131	Architectural services	232	228 953	85 359	18 215	1 925	39.9	2.1
541310	Architectural services	232	228 953	85 359	18 215	1 925	39.9	2.1
54133	Engineering services	535	580 630	256 308	58 215	5 476	27.0	8.8
541330	Engineering services	535	580 630	256 308	58 215	5 476	27.0	8.8
54134	Drafting services	22	D	D	D	b	D	D
541340	Drafting services	22	D	D	D	b	D	D
54135	Building inspection services	41	D	D	D	c	D	D
541350	Building inspection services	41	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	61	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	61	D	D	D	e	D	D
54138	Testing laboratories	52	D	D	D	f	D	D
541380	Testing laboratories	52	D	D	D	f	D	D
5414	Specialized design services	292	D	D	D	g	D	D
54141	Interior design services	86	D	D	D	e	D	D
541410	Interior design services	86	D	D	D	e	D	D
54142	Industrial design services	15	D	D	D	f	D	D
541420	Industrial design services	15	D	D	D	f	D	D
54143	Graphic design services	187	74 325	23 296	4 458	727	26.2	6.5
541430	Graphic design services	187	74 325	23 296	4 458	727	26.2	6.5
5414301	Graphic design services (except commercial art & medical artists)	169	62 898	19 067	3 855	601	29.0	6.1
5414302	Commercial art	17	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	PORTLAND–SALEM, OR–WA CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	685	D	D	D	i	D	D
54151	Computer systems design & related services	685	D	D	D	i	D	D
541511	Custom computer programming services	310	D	D	D	g	D	D
541512	Computer systems design services	280	328 000	147 442	31 111	2 827	19.2	27.5
5415121	Computer systems integrators	108	166 539	64 485	14 173	1 500	19.2	7.3
5415122	Computer systems consultants (except systems integrators)	172	161 461	82 957	16 938	1 327	19.2	48.2
541519	Other computer related services	86	59 771	27 765	5 676	610	18.6	25.3
5416	Management, scientific, & technical consulting services	786	350 071	137 751	29 557	3 129	34.7	7.1
54161	Management consulting services	586	273 098	107 397	23 060	2 379	32.0	8.0
541611	Administrative management & general management consulting service	266	D	D	D	f	D	D
541612	Human resources & executive search consulting services	131	65 192	29 283	6 133	647	32.4	12.7
5416122	Executive placement services	58	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	67	27 344	10 701	2 589	257	31.4	22.0
541613	Marketing consulting services	108	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	38	35 614	13 245	2 932	307	12.0	1.1
541618	Other management consulting services	43	16 511	6 262	1 374	193	20.2	3.9
54162	Environmental consulting services	78	38 571	13 327	2 785	378	51.5	3.5
541620	Environmental consulting services	78	38 571	13 327	2 785	378	51.5	3.5
54169	Other scientific & technical consulting services	122	38 402	17 027	3 712	372	36.5	4.7
541690	Other scientific & technical consulting services	122	38 402	17 027	3 712	372	36.5	4.7
5417	Scientific research & development services	66	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	56	44 687	20 187	4 064	377	23.1	12.9
541710	R&D in the physical, engineering, & life sciences	56	44 687	20 187	4 064	377	23.1	12.9
5417101	R&D in the physical & engineering sciences	29	23 849	10 984	2 355	169	14.9	5.7
5417102	Research & development in the life sciences	27	20 838	9 203	1 709	208	32.4	21.1
5418	Advertising & related services	406	D	D	D	h	D	D
54181	Advertising agencies	162	D	D	D	g	D	D
541810	Advertising agencies	162	D	D	D	g	D	D
54182	Public relations agencies	81	D	D	D	f	D	D
541820	Public relations agencies	81	D	D	D	f	D	D
54184	Media representatives	23	22 294	6 414	1 464	184	10.1	5.5
541840	Media representatives	23	22 294	6 414	1 464	184	10.1	5.5
5418401	Radio & television advertising representatives	10	D	D	D	c	D	D
54185	Display advertising	14	D	D	D	e	D	D
541850	Display advertising	14	D	D	D	e	D	D
54186	Direct mail advertising	30	D	D	D	e	D	D
541860	Direct mail advertising	30	D	D	D	e	D	D
54189	Other services related to advertising	86	33 404	5 914	1 458	255	40.4	7.7
541890	Other services related to advertising	86	33 404	5 914	1 458	255	40.4	7.7
5418902	Advertising specialties goods distributor	41	24 889	3 460	929	131	39.4	6.3
5418903	Sign painting & lettering shop	34	5 966	1 620	358	92	49.1	10.2
5419	Other professional, scientific, & technical services	290	D	D	D	h	D	D
54191	Marketing research & public opinion polling	41	D	D	D	g	D	D
541910	Marketing research & public opinion polling	41	D	D	D	g	D	D
54192	Photographic services	191	D	D	D	f	D	D
541921	Photographic studios, portrait	137	D	D	D	f	D	D
541922	Commercial photography	54	16 887	4 773	1 022	167	36.6	10.4
54193	Translation & interpretation services	28	D	D	D	c	D	D
541930	Translation & interpretation services	28	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	30	10 530	3 850	872	109	13.3	5.6
541990	All other professional, scientific, & technical services	30	10 530	3 850	872	109	13.3	5.6
	Portland–Vancouver, OR–WA PMSA							
54	**Professional, scientific, & technical services**	**5 341**	**3 761 966**	**1 565 945**	**341 673**	**38 580**	**23.8**	**9.0**
541	Professional, scientific, & technical services	5 341	3 761 966	1 565 945	341 673	38 580	23.8	9.0
5411	Legal services	1 202	807 249	305 355	61 545	6 676	19.6	2.8
54111	Offices of lawyers	1 182	796 709	301 445	60 739	6 553	19.6	2.8
541110	Offices of lawyers	1 182	796 709	301 445	60 739	6 553	19.6	2.8
5411101	Offices of lawyers (except legal aid societies)	1 182	796 709	301 445	60 739	6 553	19.6	2.8
54119	Other legal services	20	10 540	3 910	806	123	21.6	2.7
541191	Title abstract & settlement offices	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	938	462 176	189 325	42 022	7 163	24.0	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	938	462 176	189 325	42 022	7 163	24.0	7.2
541211	Offices of certified public accountants	504	235 082	96 712	21 986	2 880	29.0	4.0
541213	Tax return preparation services	152	21 183	7 512	2 157	877	48.9	7.3
541214	Payroll services	28	160 710	64 091	12 916	2 486	1.9	9.7
541219	Other accounting services	254	45 201	21 010	4 963	920	65.0	14.3

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	PORTLAND–SALEM, OR–WA CMSA—Con.							
	Portland–Vancouver, OR–WA PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5413	Architectural, engineering, & related services	870	875 480	375 267	83 876	8 306	28.9	6.6
54131	Architectural services	214	215 695	81 271	17 357	1 818	41.4	2.1
541310	Architectural services	214	215 695	81 271	17 357	1 818	41.4	2.1
54133	Engineering services	501	561 275	248 049	56 667	5 263	25.8	9.1
541330	Engineering services	501	561 275	248 049	56 667	5 263	25.8	9.1
54134	Drafting services	19	D	D	D	b	D	D
541340	Drafting services	19	D	D	D	b	D	D
54135	Building inspection services	38	D	D	D	c	D	D
541350	Building inspection services	38	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	51	28 537	15 846	3 427	413	11.9	1.3
541370	Surveying & mapping (except geophysical) services	51	28 537	15 846	3 427	413	11.9	1.3
54138	Testing laboratories	47	53 491	22 137	4 973	596	15.9	2.5
541380	Testing laboratories	47	53 491	22 137	4 973	596	15.9	2.5
5414	Specialized design services	274	186 563	73 894	21 612	1 695	18.4	3.2
54141	Interior design services	83	D	D	D	e	D	D
541410	Interior design services	83	D	D	D	e	D	D
54142	Industrial design services	15	D	D	D	f	D	D
541420	Industrial design services	15	D	D	D	f	D	D
54143	Graphic design services	172	60 787	18 692	3 643	574	31.2	6.0
541430	Graphic design services	172	60 787	18 692	3 643	574	31.2	6.0
5414301	Graphic design services (except commercial art & medical artists)	156	D	D	D	f	D	D
5414302	Commercial art	15	D	D	D	b	D	D
5415	Computer systems design & related services	645	579 343	288 077	61 299	5 433	21.0	26.4
54151	Computer systems design & related services	645	579 343	288 077	61 299	5 433	21.0	26.4
541511	Custom computer programming services	297	208 710	118 610	25 399	2 062	26.7	23.1
541512	Computer systems design services	259	308 899	140 407	29 880	2 715	17.8	29.1
5415121	Computer systems integrators	100	150 999	58 508	13 131	1 417	18.1	8.0
5415122	Computer systems consultants (except systems integrators)	159	157 900	81 899	16 749	1 298	17.6	49.2
541519	Other computer related services	82	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	732	339 787	133 380	28 636	3 003	34.6	6.8
54161	Management consulting services	548	266 068	104 505	22 469	2 293	31.9	7.6
541611	Administrative management & general management consulting service	249	118 642	44 830	9 248	831	35.6	6.9
541612	Human resources & executive search consulting services	125	63 441	28 558	6 032	619	31.9	12.6
5416122	Executive placement services	56	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	63	D	D	D	c	D	D
541613	Marketing consulting services	102	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	36	D	D	D	e	D	D
541618	Other management consulting services	36	D	D	D	c	D	D
54162	Environmental consulting services	72	37 041	12 816	2 666	358	51.7	3.2
541620	Environmental consulting services	72	37 041	12 816	2 666	358	51.7	3.2
54169	Other scientific & technical consulting services	112	36 678	16 059	3 501	352	37.0	4.6
541690	Other scientific & technical consulting services	112	36 678	16 059	3 501	352	37.0	4.6
5417	Scientific research & development services	59	45 524	20 871	4 226	397	18.8	13.0
54171	R&D in the physical, engineering, & life sciences	50	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	50	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	28	D	D	D	c	D	D
5417102	Research & development in the life sciences	22	D	D	D	c	D	D
5418	Advertising & related services	358	352 808	140 270	30 329	3 468	17.9	8.1
54181	Advertising agencies	151	172 441	70 390	15 757	1 424	15.2	6.7
541810	Advertising agencies	151	172 441	70 390	15 757	1 424	15.2	6.7
54182	Public relations agencies	63	74 837	40 306	7 915	747	17.5	2.2
541820	Public relations agencies	63	74 837	40 306	7 915	747	17.5	2.2
54184	Media representatives	22	D	D	D	c	D	D
541840	Media representatives	22	D	D	D	c	D	D
5418401	Radio & television advertising representatives	10	D	D	D	c	D	D
54185	Display advertising	12	D	D	D	e	D	D
541850	Display advertising	12	D	D	D	e	D	D
54186	Direct mail advertising	25	D	D	D	e	D	D
541860	Direct mail advertising	25	D	D	D	e	D	D
54189	Other services related to advertising	75	D	D	D	c	D	D
541890	Other services related to advertising	75	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	38	D	D	D	c	D	D
5418903	Sign painting & lettering shop	26	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	263	113 036	39 506	8 128	2 439	25.3	6.5
54191	Marketing research & public opinion polling	39	40 992	19 053	3 969	1 417	24.4	4.3
541910	Marketing research & public opinion polling	39	40 992	19 053	3 969	1 417	24.4	4.3
54192	Photographic services	171	50 642	13 330	2 623	755	32.7	9.2
541921	Photographic studios, portrait	120	D	D	D	f	D	D
541922	Commercial photography	51	D	D	D	c	D	D
54193	Translation & interpretation services	23	10 872	3 273	664	158	5.6	3.1
541930	Translation & interpretation services	23	10 872	3 273	664	158	5.6	3.1
54199	All other professional, scientific, & technical services	30	10 530	3 850	872	109	13.3	5.6
541990	All other professional, scientific, & technical services	30	10 530	3 850	872	109	13.3	5.6

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	PORTLAND–SALEM, OR–WA CMSA—Con.							
	Salem, OR PMSA							
54	**Professional, scientific, & technical services**	**582**	**224 460**	**88 296**	**18 038**	**2 908**	**37.2**	**4.4**
541	Professional, scientific, & technical services	582	224 460	88 296	18 038	2 908	37.2	4.4
5411	Legal services	196	69 782	27 489	5 515	873	37.3	4.2
54111	Offices of lawyers	186	62 581	24 642	4 803	747	40.8	4.7
541110	Offices of lawyers	186	62 581	24 642	4 803	747	40.8	4.7
5411101	Offices of lawyers (except legal aid societies)	186	62 581	24 642	4 803	747	40.8	4.7
54119	Other legal services	10	7 201	2 847	712	126	6.7	–
541191	Title abstract & settlement offices	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	119	38 710	17 181	4 095	808	37.7	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	119	38 710	17 181	4 095	808	37.7	3.6
541211	Offices of certified public accountants	55	D	D	D	e	D	D
541213	Tax return preparation services	24	4 563	1 602	514	236	43.9	8.5
541219	Other accounting services	36	D	D	D	c	D	D
5413	Architectural, engineering, & related services	73	38 516	15 120	3 015	422	41.0	.9
54131	Architectural services	18	13 258	4 088	858	107	15.4	2.1
541310	Architectural services	18	13 258	4 088	858	107	15.4	2.1
54133	Engineering services	34	19 355	8 259	1 548	213	60.7	–
541330	Engineering services	34	19 355	8 259	1 548	213	60.7	–
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
5414	Specialized design services	18	D	D	D	c	D	D
54143	Graphic design services	15	13 538	4 604	815	153	3.7	8.9
541430	Graphic design services	15	13 538	4 604	815	153	3.7	8.9
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5414302	Commercial art	2	D	D	D	b	D	D
5415	Computer systems design & related services	40	D	D	D	c	D	D
54151	Computer systems design & related services	40	D	D	D	c	D	D
541512	Computer systems design services	21	19 101	7 035	1 231	112	40.7	1.4
5415121	Computer systems integrators	8	15 540	5 977	1 042	83	29.5	1.0
5416	Management, scientific, & technical consulting services	54	10 284	4 371	921	126	37.1	19.1
54161	Management consulting services	38	7 030	2 892	591	86	38.3	24.0
5418	Advertising & related services	48	D	D	D	c	D	D
54182	Public relations agencies	18	D	D	D	b	D	D
541820	Public relations agencies	18	D	D	D	b	D	D
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	27	D	D	D	c	D	D
54192	Photographic services	20	D	D	D	b	D	D
541921	Photographic studios, portrait	17	D	D	D	b	D	D
	RICHLAND–KENNEWICK–PASCO, WA MSA							
54	**Professional, scientific, & technical services**	**318**	**938 977**	**368 990**	**92 595**	**7 537**	**3.6**	**3.4**
541	Professional, scientific, & technical services	318	938 977	368 990	92 595	7 537	3.6	3.4
5411	Legal services	64	D	D	D	e	D	D
54111	Offices of lawyers	60	D	D	D	c	D	D
541110	Offices of lawyers	60	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	60	D	D	D	c	D	D
54119	Other legal services	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	46	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	46	D	D	D	c	D	D
541211	Offices of certified public accountants	23	D	D	D	c	D	D
541213	Tax return preparation services	2	D	D	D	b	D	D
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	96	370 379	173 260	45 145	3 424	2.3	5.6
54133	Engineering services	69	357 547	167 765	43 937	3 263	1.3	5.7
541330	Engineering services	69	357 547	167 765	43 937	3 263	1.3	5.7
54137	Surveying & mapping (except geophysical) services	6	3 045	1 393	274	41	10.9	–
541370	Surveying & mapping (except geophysical) services	6	3 045	1 393	274	41	10.9	–
54138	Testing laboratories	10	6 946	3 163	722	88	17.4	–
541380	Testing laboratories	10	6 946	3 163	722	88	17.4	–
5415	Computer systems design & related services	20	D	D	D	c	D	D
54151	Computer systems design & related services	20	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	50	D	D	D	c	D	D
54161	Management consulting services	34	D	D	D	c	D	D
541611	Administrative management & general management consulting service	18	D	D	D	b	D	D
541618	Other management consulting services	4	D	D	D	b	D	D
54162	Environmental consulting services	9	D	D	D	b	D	D
541620	Environmental consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	10	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	8	D	D	D	h	D	D
5418	Advertising & related services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	RICHLAND–KENNEWICK–PASCO, WA MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	SEATTLE–TACOMA–BREMERTON, WA CMSA							
54	**Professional, scientific, & technical services**	**9 641**	**8 204 274**	**3 294 777**	**712 630**	**76 330**	**17.8**	**6.9**
541	Professional, scientific, & technical services	9 641	8 204 274	3 294 777	712 630	76 330	17.8	6.9
5411	Legal services	2 287	1 691 236	688 133	139 939	13 890	16.9	4.3
54111	Offices of lawyers	2 240	1 655 115	667 268	135 340	13 391	17.1	4.1
541110	Offices of lawyers	2 240	1 655 115	667 268	135 340	13 391	17.1	4.1
5411101	Offices of lawyers (except legal aid societies)	2 240	1 655 115	667 268	135 340	13 391	17.1	4.1
54119	Other legal services	47	36 121	20 865	4 599	499	9.7	14.0
541191	Title abstract & settlement offices	19	D	D	D	c	D	D
541199	All other legal services	28	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 427	745 878	327 743	72 331	11 002	20.4	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 427	745 878	327 743	72 331	11 002	20.4	10.1
541211	Offices of certified public accountants	756	516 448	210 780	45 741	4 853	19.2	4.1
541213	Tax return preparation services	167	23 090	7 265	2 534	1 234	37.6	4.5
541214	Payroll services	38	127 464	74 463	16 009	3 300	8.5	28.2
541219	Other accounting services	466	78 876	35 235	8 047	1 615	42.3	21.6
5413	Architectural, engineering, & related services	1 797	2 003 848	859 991	187 679	18 320	21.8	5.8
54131	Architectural services	520	437 138	160 388	33 242	3 795	22.7	2.5
541310	Architectural services	520	437 138	160 388	33 242	3 795	22.7	2.5
54133	Engineering services	987	1 411 048	626 860	138 561	12 227	20.7	6.7
541330	Engineering services	987	1 411 048	626 860	138 561	12 227	20.7	6.7
54134	Drafting services	34	D	D	D	c	D	D
541340	Drafting services	34	D	D	D	c	D	D
54135	Building inspection services	60	13 323	5 517	1 197	202	36.8	2.2
541350	Building inspection services	60	13 323	5 517	1 197	202	36.8	2.2
54136	Geophysical surveying & mapping services	5	D	D	D	e	D	D
541360	Geophysical surveying & mapping services	5	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	119	37 347	18 028	3 986	585	34.6	3.6
541370	Surveying & mapping (except geophysical) services	119	37 347	18 028	3 986	585	34.6	3.6
54138	Testing laboratories	72	73 401	36 325	7 955	1 074	34.5	11.4
541380	Testing laboratories	72	73 401	36 325	7 955	1 074	34.5	11.4
5414	Specialized design services	422	179 064	57 014	12 122	1 604	32.3	6.7
54141	Interior design services	122	D	D	D	e	D	D
541410	Interior design services	122	D	D	D	e	D	D
54142	Industrial design services	16	D	D	D	c	D	D
541420	Industrial design services	16	D	D	D	c	D	D
54143	Graphic design services	271	108 443	38 993	8 168	1 050	26.9	3.9
541430	Graphic design services	271	108 443	38 993	8 168	1 050	26.9	3.9
5414301	Graphic design services (except commercial art & medical artists)	237	102 114	37 325	7 772	968	25.8	3.6
5414302	Commercial art	34	6 329	1 668	396	82	44.9	9.2
54149	Other specialized design services	13	D	D	D	b	D	D
541490	Other specialized design services	13	D	D	D	b	D	D
5415	Computer systems design & related services	1 205	1 685 265	642 654	136 938	11 817	10.5	5.8
54151	Computer systems design & related services	1 205	1 685 265	642 654	136 938	11 817	10.5	5.8
541511	Custom computer programming services	573	505 184	274 117	54 976	4 898	13.2	11.8
541512	Computer systems design services	472	1 010 660	312 643	68 782	5 844	9.3	3.0
5415121	Computer systems integrators	146	565 746	177 152	42 754	3 562	6.9	3.3
5415122	Computer systems consultants (except systems integrators)	326	444 914	135 491	26 028	2 282	12.4	2.7
541513	Computer facilities management services	19	D	D	D	f	D	D
541519	Other computer related services	141	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	1 392	770 215	324 499	70 246	6 454	24.9	12.6
54161	Management consulting services	994	579 163	235 067	51 016	4 423	22.3	12.8
541611	Administrative management & general management consulting service	460	277 584	109 761	23 327	1 778	19.3	7.8
541612	Human resources & executive search consulting services	241	186 570	86 307	20 144	1 809	19.4	22.0
5416121	Actuarial consulting	11	D	D	D	e	D	D
5416122	Executive placement services	122	D	D	D	f	D	D
5416123	Human resources & personnel management consulting	108	64 750	30 679	7 269	627	28.7	34.9
541613	Marketing consulting services	205	73 271	22 540	4 711	535	41.2	11.5
541614	Process, physical distribution, & logistics consulting services	48	28 914	11 337	2 078	204	22.7	7.7
541618	Other management consulting services	40	12 824	5 122	756	97	21.6	6.6
54162	Environmental consulting services	162	94 833	40 406	9 313	1 001	31.0	13.0
541620	Environmental consulting services	162	94 833	40 406	9 313	1 001	31.0	13.0
54169	Other scientific & technical consulting services	236	96 219	49 026	9 917	1 030	34.1	10.7
541690	Other scientific & technical consulting services	236	96 219	49 026	9 917	1 030	34.1	10.7
5417	Scientific research & development services	163	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	149	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	149	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	79	D	D	D	g	D	D
5417102	Research & development in the life sciences	70	D	D	D	g	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SEATTLE–TACOMA–BREMERTON, WA CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	568	610 418	201 978	47 987	7 911	16.4	5.8
54181	Advertising agencies	169	148 869	68 405	15 931	1 416	19.4	2.2
541810	Advertising agencies	169	148 869	68 405	15 931	1 416	19.4	2.2
54182	Public relations agencies	127	54 913	23 179	4 691	500	42.8	4.8
541820	Public relations agencies	127	54 913	23 179	4 691	500	42.8	4.8
54183	Media buying services	14	D	D	D	b	D	D
541830	Media buying services	14	D	D	D	b	D	D
54184	Media representatives	44	32 762	11 656	3 080	413	12.9	50.8
541840	Media representatives	44	32 762	11 656	3 080	413	12.9	50.8
5418401	Radio & television advertising representatives	22	D	D	D	e	D	D
5418402	Publishers' advertising representatives	22	D	D	D	c	D	D
54185	Display advertising	21	72 086	13 690	3 190	354	2.4	.5
541850	Display advertising	21	72 086	13 690	3 190	354	2.4	.5
5418501	Display advertising (except outdoor)	12	D	D	D	c	D	D
5418502	Outdoor advertising services	9	D	D	D	c	D	D
54186	Direct mail advertising	56	87 561	20 476	4 704	689	22.3	4.3
541860	Direct mail advertising	56	87 561	20 476	4 704	689	22.3	4.3
54189	Other services related to advertising	131	D	D	D	h	D	D
541890	Other services related to advertising	131	D	D	D	h	D	D
5418901	Welcoming services	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	52	114 739	19 339	5 525	604	9.3	2.3
5418903	Sign painting & lettering shop	53	D	D	D	c	D	D
5418909	All other advertising	23	71 186	37 273	9 139	3 649	5.0	1.0
5419	Other professional, scientific, & technical services	380	D	D	D	h	D	D
54191	Marketing research & public opinion polling	61	70 865	32 903	7 446	1 452	19.5	11.2
541910	Marketing research & public opinion polling	61	70 865	32 903	7 446	1 452	19.5	11.2
54192	Photographic services	253	D	D	D	g	D	D
541921	Photographic studios, portrait	170	D	D	D	f	D	D
541922	Commercial photography	83	D	D	D	e	D	D
54193	Translation & interpretation services	18	D	D	D	b	D	D
541930	Translation & interpretation services	18	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	48	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	48	D	D	D	c	D	D
	Bremerton, WA PMSA							
54	**Professional, scientific, & technical services**	**443**	**168 980**	**65 518**	**15 412**	**2 226**	**31.3**	**8.7**
541	Professional, scientific, & technical services	443	168 980	65 518	15 412	2 226	31.3	8.7
5411	Legal services	93	28 265	9 558	2 199	372	49.8	15.1
54111	Offices of lawyers	92	D	D	D	e	D	D
541110	Offices of lawyers	92	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	92	D	D	D	e	D	D
54119	Other legal services	1	D	D	D	b	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	66	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	66	D	D	D	e	D	D
541211	Offices of certified public accountants	28	D	D	D	c	D	D
541213	Tax return preparation services	17	D	D	D	c	D	D
541219	Other accounting services	21	4 333	1 823	351	53	13.0	36.0
5413	Architectural, engineering, & related services	112	48 131	21 054	5 256	625	30.3	10.9
54131	Architectural services	30	7 414	2 598	595	79	56.2	1.1
541310	Architectural services	30	7 414	2 598	595	79	56.2	1.1
54133	Engineering services	66	37 772	16 949	4 409	500	23.0	13.5
541330	Engineering services	66	37 772	16 949	4 409	500	23.0	13.5
5414	Specialized design services	19	4 713	1 143	286	64	42.0	–
54143	Graphic design services	14	2 818	835	223	52	48.3	–
541430	Graphic design services	14	2 818	835	223	52	48.3	–
5415	Computer systems design & related services	49	36 286	14 807	3 757	521	11.3	1.0
54151	Computer systems design & related services	49	36 286	14 807	3 757	521	11.3	1.0
541511	Custom computer programming services	20	17 968	6 655	1 590	222	7.0	.2
541512	Computer systems design services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	59	D	D	D	c	D	D
54161	Management consulting services	34	D	D	D	b	D	D
541611	Administrative management & general management consulting service	15	D	D	D	b	D	D
5417	Scientific research & development services	7	D	D	D	b	D	D
5418	Advertising & related services	17	7 275	3 105	636	78	17.1	14.1
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	21	D	D	D	b	D	D
54192	Photographic services	17	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SEATTLE–TACOMA–BREMERTON, WA CMSA—Con.							
	Olympia, WA PMSA							
54	**Professional, scientific, & technical services**	**401**	**198 145**	**86 158**	**20 534**	**2 571**	**26.9**	**4.0**
541	Professional, scientific, & technical services	401	198 145	86 158	20 534	2 571	26.9	4.0
5411	Legal services	110	43 184	18 589	4 147	535	30.1	4.8
54111	Offices of lawyers	102	D	D	D	e	D	D
541110	Offices of lawyers	102	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	102	D	D	D	e	D	D
54119	Other legal services	8	D	D	D	b	D	D
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	65	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	65	D	D	D	e	D	D
541211	Offices of certified public accountants	27	D	D	D	c	D	D
541213	Tax return preparation services	11	D	D	D	b	D	D
541219	Other accounting services	27	2 319	962	225	68	70.9	12.7
5413	Architectural, engineering, & related services	64	30 559	14 322	3 345	384	53.0	8.7
54131	Architectural services	9	6 856	2 860	721	73	30.2	1.8
541310	Architectural services	9	6 856	2 860	721	73	30.2	1.8
54133	Engineering services	40	20 549	10 065	2 327	259	64.2	10.0
541330	Engineering services	40	20 549	10 065	2 327	259	64.2	10.0
54137	Surveying & mapping (except geophysical) services	11	2 912	1 339	284	47	27.8	16.0
541370	Surveying & mapping (except geophysical) services	11	2 912	1 339	284	47	27.8	16.0
5414	Specialized design services	10	D	D	D	b	D	D
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	49	82 488	36 133	9 300	976	7.3	.8
54151	Computer systems design & related services	49	82 488	36 133	9 300	976	7.3	.8
541511	Custom computer programming services	21	D	D	D	b	D	D
541512	Computer systems design services	23	D	D	D	f	D	D
5415121	Computer systems integrators	4	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	49	15 074	7 146	1 400	193	42.3	4.6
54161	Management consulting services	26	D	D	D	c	D	D
541612	Human resources & executive search consulting services	5	D	D	D	b	D	D
54162	Environmental consulting services	15	D	D	D	b	D	D
541620	Environmental consulting services	15	D	D	D	b	D	D
5418	Advertising & related services	27	5 100	1 544	349	49	61.5	5.5
5419	Other professional, scientific, & technical services	20	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	Seattle–Bellevue–Everett, WA PMSA							
54	**Professional, scientific, & technical services**	**7 823**	**7 392 864**	**2 969 129**	**638 866**	**66 568**	**16.7**	**7.0**
541	Professional, scientific, & technical services	7 823	7 392 864	2 969 129	638 866	66 568	16.7	7.0
5411	Legal services	1 758	1 475 665	602 776	121 912	11 475	15.1	4.1
54111	Offices of lawyers	1 729	1 449 195	586 097	118 337	11 117	15.2	4.1
541110	Offices of lawyers	1 729	1 449 195	586 097	118 337	11 117	15.2	4.1
5411101	Offices of lawyers (except legal aid societies)	1 729	1 449 195	586 097	118 337	11 117	15.2	4.1
54119	Other legal services	29	26 470	16 679	3 575	358	11.7	4.1
541191	Title abstract & settlement offices	12	4 488	1 873	460	48	5.6	23.8
541199	All other legal services	17	21 982	14 806	3 115	310	13.0	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 114	672 296	293 843	64 437	9 512	18.8	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 114	672 296	293 843	64 437	9 512	18.8	10.3
541211	Offices of certified public accountants	625	467 303	185 713	40 341	4 136	17.9	4.0
541213	Tax return preparation services	111	16 030	5 351	1 707	815	38.8	2.7
541214	Payroll services	34	125 152	73 334	15 723	3 258	8.6	28.7
541219	Other accounting services	344	63 811	29 445	6 666	1 303	40.8	22.0
5413	Architectural, engineering, & related services	1 467	1 810 336	773 835	167 530	16 077	20.7	5.7
54131	Architectural services	439	392 586	145 482	29 717	3 380	22.0	2.7
541310	Architectural services	439	392 586	145 482	29 717	3 380	22.0	2.7
54133	Engineering services	805	1 283 325	565 262	124 052	10 718	19.7	6.6
541330	Engineering services	805	1 283 325	565 262	124 052	10 718	19.7	6.6
54134	Drafting services	28	D	D	D	b	D	D
541340	Drafting services	28	D	D	D	b	D	D
54135	Building inspection services	51	11 983	5 242	1 142	189	31.3	2.5
541350	Building inspection services	51	11 983	5 242	1 142	189	31.3	2.5
54136	Geophysical surveying & mapping services	5	D	D	D	e	D	D
541360	Geophysical surveying & mapping services	5	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	83	28 586	13 658	2 986	433	33.2	2.3
541370	Surveying & mapping (except geophysical) services	83	28 586	13 658	2 986	433	33.2	2.3
54138	Testing laboratories	56	62 870	31 400	6 904	927	32.8	10.4
541380	Testing laboratories	56	62 870	31 400	6 904	927	32.8	10.4

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SEATTLE–TACOMA–BREMERTON, WA CMSA—Con.							
	Seattle–Bellevue–Everett, WA PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	362	165 741	53 812	11 454	1 441	31.4	6.7
54141	Interior design services	102	47 653	10 312	2 176	329	46.7	11.3
541410	Interior design services	102	47 653	10 312	2 176	329	46.7	11.3
54142	Industrial design services	15	D	D	D	c	D	D
541420	Industrial design services	15	D	D	D	c	D	D
54143	Graphic design services	236	100 279	36 465	7 640	929	25.9	3.6
541430	Graphic design services	236	100 279	36 465	7 640	929	25.9	3.6
5414301	Graphic design services (except commercial art & medical artists)	205	94 496	34 897	7 264	860	24.6	3.2
5414302	Commercial art	31	5 783	1 568	376	69	47.0	10.1
54149	Other specialized design services	9	D	D	D	b	D	D
541490	Other specialized design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	1 041	1 495 628	570 517	119 103	9 914	10.6	6.3
54151	Computer systems design & related services	1 041	1 495 628	570 517	119 103	9 914	10.6	6.3
541511	Custom computer programming services	508	473 059	259 344	51 964	4 521	13.2	12.3
541512	Computer systems design services	396	869 121	262 463	55 784	4 577	9.4	3.4
5415121	Computer systems integrators	125	438 534	133 239	31 057	2 457	8.4	4.0
5415122	Computer systems consultants (except systems integrators)	271	430 587	129 224	24 727	2 120	10.4	2.7
541513	Computer facilities management services	14	D	D	D	e	D	D
541519	Other computer related services	123	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	1 177	712 645	300 463	65 594	5 787	22.5	13.0
54161	Management consulting services	861	541 802	219 929	48 105	4 010	20.2	13.2
541611	Administrative management & general management consulting service	392	258 215	101 762	21 780	1 554	17.3	7.8
541612	Human resources & executive search consulting services	216	177 550	81 635	19 216	1 687	18.2	22.5
5416121	Actuarial consulting	11	D	D	D	e	D	D
5416122	Executive placement services	113	D	D	D	f	D	D
5416123	Human resources & personnel management consulting	92	61 103	29 693	7 024	584	26.0	35.8
541613	Marketing consulting services	180	66 925	20 886	4 456	491	36.5	12.1
541614	Process, physical distribution, & logistics consulting services	40	27 521	11 014	2 017	193	19.6	7.9
541618	Other management consulting services	33	11 591	4 632	636	85	21.1	7.4
54162	Environmental consulting services	123	83 688	36 086	8 381	877	26.0	14.4
541620	Environmental consulting services	123	83 688	36 086	8 381	877	26.0	14.4
54169	Other scientific & technical consulting services	193	87 155	44 448	9 108	900	33.6	10.6
541690	Other scientific & technical consulting services	193	87 155	44 448	9 108	900	33.6	10.6
5417	Scientific research & development services	137	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	126	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	126	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	62	D	D	D	f	D	D
5417102	Research & development in the life sciences	64	D	D	D	g	D	D
5418	Advertising & related services	478	576 582	192 230	45 870	7 565	14.9	5.6
54181	Advertising agencies	148	139 685	64 008	15 077	1 319	18.0	2.0
541810	Advertising agencies	148	139 685	64 008	15 077	1 319	18.0	2.0
54182	Public relations agencies	102	50 230	21 912	4 381	460	39.8	4.8
541820	Public relations agencies	102	50 230	21 912	4 381	460	39.8	4.8
54183	Media buying services	13	D	D	D	b	D	D
541830	Media buying services	13	D	D	D	b	D	D
54184	Media representatives	41	D	D	D	e	D	D
541840	Media representatives	41	D	D	D	e	D	D
5418401	Radio & television advertising representatives	20	D	D	D	e	D	D
5418402	Publishers' advertising representatives	21	D	D	D	c	D	D
54185	Display advertising	16	D	D	D	e	D	D
541850	Display advertising	16	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	10	D	D	D	c	D	D
5418502	Outdoor advertising services	6	D	D	D	c	D	D
54186	Direct mail advertising	44	81 279	18 764	4 286	596	21.2	3.7
541860	Direct mail advertising	44	81 279	18 764	4 286	596	21.2	3.7
54189	Other services related to advertising	108	D	D	D	h	D	D
541890	Other services related to advertising	108	D	D	D	h	D	D
5418901	Welcoming services	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	41	105 621	18 051	5 230	556	7.4	2.5
5418903	Sign painting & lettering shop	44	D	D	D	c	D	D
5418909	All other advertising	20	D	D	D	h	D	D
5419	Other professional, scientific, & technical services	289	D	D	D	g	D	D
54191	Marketing research & public opinion polling	53	68 570	31 985	7 199	1 359	18.7	10.7
541910	Marketing research & public opinion polling	53	68 570	31 985	7 199	1 359	18.7	10.7
54192	Photographic services	187	D	D	D	f	D	D
541921	Photographic studios, portrait	114	D	D	D	f	D	D
541922	Commercial photography	73	D	D	D	e	D	D
54193	Translation & interpretation services	17	D	D	D	b	D	D
541930	Translation & interpretation services	17	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	32	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	32	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SEATTLE–TACOMA–BREMERTON, WA CMSA—Con.							
	Tacoma, WA PMSA							
54	**Professional, scientific, & technical services**	**974**	**444 285**	**173 972**	**37 818**	**4 965**	**27.6**	**4.8**
541	Professional, scientific, & technical services	974	444 285	173 972	37 818	4 965	27.6	4.8
5411	Legal services	326	144 122	57 210	11 681	1 508	25.1	4.1
54111	Offices of lawyers	317	142 547	56 508	11 508	1 472	25.2	4.0
541110	Offices of lawyers	317	142 547	56 508	11 508	1 472	25.2	4.0
5411101	Offices of lawyers (except legal aid societies)	317	142 547	56 508	11 508	1 472	25.2	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	182	46 202	22 056	5 208	873	36.9	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	182	46 202	22 056	5 208	873	36.9	6.0
541211	Offices of certified public accountants	76	31 955	16 885	3 754	446	31.8	4.9
541213	Tax return preparation services	28	3 522	1 037	363	194	47.3	–
541219	Other accounting services	74	8 413	3 005	805	191	60.7	13.4
5413	Architectural, engineering, & related services	154	114 822	50 780	11 548	1 234	26.8	3.8
54131	Architectural services	42	30 282	9 448	2 209	263	21.6	.2
541310	Architectural services	42	30 282	9 448	2 209	263	21.6	.2
54133	Engineering services	76	69 402	34 584	7 773	750	24.6	3.3
541330	Engineering services	76	69 402	34 584	7 773	750	24.6	3.3
54137	Surveying & mapping (except geophysical) services	16	4 458	2 283	563	80	50.7	4.0
541370	Surveying & mapping (except geophysical) services	16	4 458	2 283	563	80	50.7	4.0
54138	Testing laboratories	12	D	D	D	c	D	D
541380	Testing laboratories	12	D	D	D	c	D	D
5414	Specialized design services	31	D	D	D	b	D	D
54143	Graphic design services	16	D	D	D	b	D	D
541430	Graphic design services	16	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	14	D	D	D	b	D	D
5415	Computer systems design & related services	66	70 863	21 197	4 778	406	12.2	3.5
54151	Computer systems design & related services	66	70 863	21 197	4 778	406	12.2	3.5
541512	Computer systems design services	31	D	D	D	e	D	D
5415121	Computer systems integrators	13	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	107	D	D	D	e	D	D
54161	Management consulting services	73	17 301	6 015	1 127	194	62.3	11.2
541611	Administrative management & general management consulting service	33	D	D	D	c	D	D
54162	Environmental consulting services	12	D	D	D	b	D	D
541620	Environmental consulting services	12	D	D	D	b	D	D
54169	Other scientific & technical consulting services	22	D	D	D	b	D	D
541690	Other scientific & technical consulting services	22	D	D	D	b	D	D
5418	Advertising & related services	46	21 461	5 099	1 132	219	45.8	6.9
54189	Other services related to advertising	17	D	D	D	b	D	D
541890	Other services related to advertising	17	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	1 364	232	56	19	58.4	35.6
5419	Other professional, scientific, & technical services	50	D	D	D	e	D	D
54192	Photographic services	36	6 771	2 320	442	170	21.5	3.7
541921	Photographic studios, portrait	32	D	D	D	c	D	D
	SPOKANE, WA MSA							
54	**Professional, scientific, & technical services**	**886**	**444 484**	**186 941**	**41 062**	**5 738**	**24.0**	**13.2**
541	Professional, scientific, & technical services	886	444 484	186 941	41 062	5 738	24.0	13.2
5411	Legal services	316	137 945	69 965	13 963	1 721	23.5	7.3
54111	Offices of lawyers	307	132 733	67 443	13 388	1 622	23.5	7.6
541110	Offices of lawyers	307	132 733	67 443	13 388	1 622	23.5	7.6
5411101	Offices of lawyers (except legal aid societies)	307	132 733	67 443	13 388	1 622	23.5	7.6
54119	Other legal services	9	5 212	2 522	575	99	24.8	–
541191	Title abstract & settlement offices	6	4 874	2 444	559	91	23.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	135	58 478	23 041	5 753	1 037	20.0	13.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	135	58 478	23 041	5 753	1 037	20.0	13.4
541211	Offices of certified public accountants	73	45 056	16 798	4 117	577	14.8	9.1
541213	Tax return preparation services	12	3 379	1 254	385	206	50.5	49.5
541219	Other accounting services	47	D	D	D	c	D	D
5413	Architectural, engineering, & related services	155	108 058	43 326	9 968	1 120	27.1	18.5
54131	Architectural services	46	25 999	10 412	2 376	274	28.1	1.2
541310	Architectural services	46	25 999	10 412	2 376	274	28.1	1.2
54133	Engineering services	82	66 935	27 203	6 196	683	27.1	19.1
541330	Engineering services	82	66 935	27 203	6 196	683	27.1	19.1
54136	Geophysical surveying & mapping services	3	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	3	D	D	D	b	D	D
54138	Testing laboratories	12	5 958	2 396	552	83	48.3	–
541380	Testing laboratories	12	5 958	2 396	552	83	48.3	–
5414	Specialized design services	25	D	D	D	b	D	D
54143	Graphic design services	18	4 788	982	210	56	33.6	14.7
541430	Graphic design services	18	4 788	982	210	56	33.6	14.7
5414301	Graphic design services (except commercial art & medical artists)	15	4 581	921	195	52	30.6	15.4

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SPOKANE, WA MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	53	56 879	22 589	5 088	462	9.2	29.3
54151	Computer systems design & related services	53	56 879	22 589	5 088	462	9.2	29.3
541511	Custom computer programming services	26	D	D	D	c	D	D
541512	Computer systems design services	25	36 405	11 866	2 850	255	5.5	16.2
5415121	Computer systems integrators	18	34 231	10 859	2 667	223	2.4	17.1
5416	Management, scientific, & technical consulting services	74	D	D	D	e	D	D
54161	Management consulting services	56	D	D	D	e	D	D
541611	Administrative management & general management consulting service	24	D	D	D	c	D	D
541612	Human resources & executive search consulting services	18	5 324	2 000	396	92	50.8	19.5
541614	Process, physical distribution, & logistics consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	11	4 789	1 390	343	38	18.0	1.5
541690	Other scientific & technical consulting services	11	4 789	1 390	343	38	18.0	1.5
5418	Advertising & related services	68	D	D	D	f	D	D
54181	Advertising agencies	26	9 833	4 795	1 055	120	17.9	.3
541810	Advertising agencies	26	9 833	4 795	1 055	120	17.9	.3
54189	Other services related to advertising	21	D	D	D	e	D	D
541890	Other services related to advertising	21	D	D	D	e	D	D
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	52	D	D	D	e	D	D
54192	Photographic services	41	D	D	D	c	D	D
541921	Photographic studios, portrait	36	D	D	D	c	D	D
	YAKIMA, WA MSA							
54	**Professional, scientific, & technical services**	**223**	**119 448**	**43 174**	**9 864**	**1 298**	**32.1**	**4.4**
541	Professional, scientific, & technical services	223	119 448	43 174	9 864	1 298	32.1	4.4
5411	Legal services	85	41 521	17 273	3 619	486	39.4	3.9
54111	Offices of lawyers	82	38 594	16 202	3 417	441	39.7	4.2
541110	Offices of lawyers	82	38 594	16 202	3 417	441	39.7	4.2
5411101	Offices of lawyers (except legal aid societies)	82	38 594	16 202	3 417	441	39.7	4.2
54119	Other legal services	3	2 927	1 071	202	45	D	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	52	19 270	6 495	1 841	278	25.8	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	52	19 270	6 495	1 841	278	25.8	9.6
541211	Offices of certified public accountants	27	16 398	5 531	1 569	170	22.2	6.5
541213	Tax return preparation services	5	912	229	104	52	19.1	–
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	37	47 008	15 031	3 243	353	25.9	.6
54131	Architectural services	10	5 528	1 988	399	56	36.9	1.7
541310	Architectural services	10	5 528	1 988	399	56	36.9	1.7
54133	Engineering services	19	40 119	12 649	2 760	274	22.3	.4
541330	Engineering services	19	40 119	12 649	2 760	274	22.3	.4
5416	Management, scientific, & technical consulting services	18	D	D	D	b	D	D
5418	Advertising & related services	6	2 673	994	229	38	5.9	–
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	AREA OUTSIDE WASHINGTON METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 389**	**376 882**	**146 068**	**32 434**	**5 401**	**42.0**	**7.6**
541	Professional, scientific, & technical services	1 389	376 882	146 068	32 434	5 401	42.0	7.6
5411	Legal services	443	D	D	D	g	D	D
54111	Offices of lawyers	412	D	D	D	g	D	D
541110	Offices of lawyers	412	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	412	D	D	D	g	D	D
54119	Other legal services	31	D	D	D	e	D	D
541191	Title abstract & settlement offices	28	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	309	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	309	D	D	D	g	D	D
541211	Offices of certified public accountants	143	D	D	D	f	D	D
541213	Tax return preparation services	38	D	D	D	c	D	D
541219	Other accounting services	128	11 006	2 891	709	267	85.0	14.8
5413	Architectural, engineering, & related services	244	75 433	31 076	6 822	1 077	47.4	4.4
54131	Architectural services	46	9 690	2 776	665	112	56.2	1.0
541310	Architectural services	46	9 690	2 776	665	112	56.2	1.0
54133	Engineering services	107	33 980	13 776	2 888	408	57.8	6.4
541330	Engineering services	107	33 980	13 776	2 888	408	57.8	6.4
54137	Surveying & mapping (except geophysical) services	66	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	66	D	D	D	e	D	D
54138	Testing laboratories	12	D	D	D	c	D	D
541380	Testing laboratories	12	D	D	D	c	D	D
5414	Specialized design services	30	5 962	1 082	247	87	43.2	17.5
54143	Graphic design services	20	3 203	705	167	52	58.9	5.3
541430	Graphic design services	20	3 203	705	167	52	58.9	5.3
5414301	Graphic design services (except commercial art & medical artists)	16	2 934	596	130	41	59.0	5.8

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE WASHINGTON METROPOLITAN AREAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	82	D	D	D	c	D	D
54151	Computer systems design & related services	82	D	D	D	c	D	D
541511	Custom computer programming services	36	D	D	D	b	D	D
541512	Computer systems design services	29	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	146	D	D	D	e	D	D
54161	Management consulting services	87	D	D	D	e	D	D
541611	Administrative management & general management consulting service	42	D	D	D	c	D	D
541613	Marketing consulting services	20	5 218	1 580	214	37	69.7	1.8
541618	Other management consulting services	9	D	D	D	b	D	D
54162	Environmental consulting services	26	4 554	1 243	187	57	93.4	3.3
541620	Environmental consulting services	26	4 554	1 243	187	57	93.4	3.3
54169	Other scientific & technical consulting services	33	3 970	1 633	300	54	70.1	17.1
541690	Other scientific & technical consulting services	33	3 970	1 633	300	54	70.1	17.1
5417	Scientific research & development services	25	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	13	D	D	D	c	D	D
5418	Advertising & related services	40	D	D	D	c	D	D
54189	Other services related to advertising	18	D	D	D	b	D	D
541890	Other services related to advertising	18	D	D	D	b	D	D
5418903	Sign painting & lettering shop	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	70	D	D	D	c	D	D
54192	Photographic services	50	D	D	D	c	D	D
541921	Photographic studios, portrait	46	D	D	D	c	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	BELLINGHAM, WA MSA								
54	**Professional, scientific, & technical services**	**4**	**406**	**415**	**223**	**51**	**12**	**46.6**	**–**
	PORTLAND–SALEM, OR–WA CMSA								
54	**Professional, scientific, & technical services**	**56**	**D**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	56	D	D	D	D	g	D	D
5411	Legal services	23	D	D	D	D	c	D	D
54111	Offices of lawyers	23	D	D	D	D	c	D	D
541110	Offices of lawyers	23	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	23	D	D	D	D	c	D	D
5417	Scientific research & development services	33	D	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	20	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	20	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	15	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	13	D	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	13	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	PORTLAND–SALEM, OR–WA CMSA—Con.								
	Portland–Vancouver, OR–WA PMSA								
54	**Professional, scientific, & technical services**	**50**	**90 779**	**82 170**	**39 014**	**10 209**	**1 248**	**5.8**	**6.6**
541	Professional, scientific, & technical services	50	90 779	82 170	39 014	10 209	1 248	5.8	6.6
5411	Legal services	20	10 765	10 335	6 609	2 063	197	4.2	12.0
54111	Offices of lawyers	20	10 765	10 335	6 609	2 063	197	4.2	12.0
541110	Offices of lawyers	20	10 765	10 335	6 609	2 063	197	4.2	12.0
5411102	Legal aid societies & similar legal services	20	10 765	10 335	6 609	2 063	197	4.2	12.0
5417	Scientific research & development services	30	80 014	71 835	32 405	8 146	1 051	6.1	5.9
54171	R&D in the physical, engineering, & life sciences	20	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	20	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	15	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	10	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	10	D	D	D	D	c	D	D
	Salem, OR PMSA								
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	D	b	D	D
	RICHLAND–KENNEWICK–PASCO, WA MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	SEATTLE–TACOMA–BREMERTON, WA CMSA								
54	**Professional, scientific, & technical services**	**107**	**289 342**	**283 060**	**128 582**	**29 662**	**3 498**	**6.1**	**7.1**
541	Professional, scientific, & technical services	107	289 342	283 060	128 582	29 662	3 498	6.1	7.1
5411	Legal services	39	36 163	35 718	24 500	5 893	570	5.6	8.1
54111	Offices of lawyers	39	36 163	35 718	24 500	5 893	570	5.6	8.1
541110	Offices of lawyers	39	36 163	35 718	24 500	5 893	570	5.6	8.1
5411102	Legal aid societies & similar legal services	39	36 163	35 718	24 500	5 893	570	5.6	8.1
5417	Scientific research & development services	68	253 179	247 342	104 082	23 769	2 928	6.1	7.0
54171	R&D in the physical, engineering, & life sciences	49	D	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	49	D	D	D	D	h	D	D
5417102	Research & development in the life sciences	32	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	19	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	19	D	D	D	D	c	D	D
	Bremerton, WA PMSA								
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
	Olympia, WA PMSA								
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	D	b	D	D
	Seattle–Bellevue–Everett, WA PMSA								
54	**Professional, scientific, & technical services**	**92**	**281 220**	**274 931**	**125 559**	**29 016**	**3 383**	**5.8**	**7.3**
541	Professional, scientific, & technical services	92	281 220	274 931	125 559	29 016	3 383	5.8	7.3
5411	Legal services	34	34 429	34 061	23 531	5 681	543	5.5	8.5
54111	Offices of lawyers	34	34 429	34 061	23 531	5 681	543	5.5	8.5
541110	Offices of lawyers	34	34 429	34 061	23 531	5 681	543	5.5	8.5
5411102	Legal aid societies & similar legal services	34	34 429	34 061	23 531	5 681	543	5.5	8.5
5417	Scientific research & development services	58	246 791	240 870	102 028	23 335	2 840	5.9	7.2
54171	R&D in the physical, engineering, & life sciences	41	237 742	232 259	98 434	22 420	2 736	4.9	7.4
541710	R&D in the physical, engineering, & life sciences	41	237 742	232 259	98 434	22 420	2 736	4.9	7.4
5417102	Research & development in the life sciences	27	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	17	9 049	8 611	3 594	915	104	32.4	2.8
541720	R&D in the social sciences & humanities	17	9 049	8 611	3 594	915	104	32.4	2.8
	Tacoma, WA PMSA								
54	**Professional, scientific, & technical services**	**8**	**3 269**	**3 416**	**1 517**	**304**	**74**	**10.0**	**–**
541	Professional, scientific, & technical services	8	3 269	3 416	1 517	304	74	10.0	–

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From adminis-trative records[1]	Percent of revenue— Estimated[2]
	SPOKANE, WA MSA								
54	**Professional, scientific, & technical services**	**8**	**3 761**	**3 710**	**2 155**	**523**	**68**	**20.3**	**6.7**
541	Professional, scientific, & technical services	8	3 761	3 710	2 155	523	68	20.3	6.7
5411	Legal services	6	D	D	D	D	b	D	D
54111	Offices of lawyers	6	D	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	6	D	D	D	D	b	D	D
	YAKIMA, WA MSA								
54	**Professional, scientific, & technical services**	**3**	**1 526**	**1 451**	**817**	**179**	**19**	**–**	**–**
541	Professional, scientific, & technical services	3	1 526	1 451	817	179	19	–	–
	AREA OUTSIDE WASHINGTON METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**10**	**3 427**	**3 191**	**979**	**208**	**28**	**12.8**	**61.5**
541	Professional, scientific, & technical services	10	3 427	3 191	979	208	28	12.8	61.5

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	ADAMS COUNTY, WA							
54	**Professional, scientific, & technical services**	**16**	**5 680**	**984**	**249**	**54**	**63.7**	**.4**
541	Professional, scientific, & technical services	16	5 680	984	249	54	63.7	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
	ASOTIN COUNTY, WA							
54	**Professional, scientific, & technical services**	**30**	**7 442**	**2 708**	**623**	**106**	**27.5**	**2.7**
541	Professional, scientific, & technical services	30	7 442	2 708	623	106	27.5	2.7

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BENTON COUNTY, WA							
54	**Professional, scientific, & technical services**	**274**	**926 038**	**364 437**	**91 838**	**7 403**	**3.0**	**3.0**
541	Professional, scientific, & technical services	274	926 038	364 437	91 838	7 403	3.0	3.0
5411	Legal services	51	D	D	D	c	D	D
54111	Offices of lawyers	49	D	D	D	c	D	D
541110	Offices of lawyers	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	D	D	D	c	D	D
541211	Offices of certified public accountants	20	D	D	D	c	D	D
541213	Tax return preparation services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	89	366 891	171 726	45 068	3 403	2.1	5.0
54133	Engineering services	65	354 505	166 428	43 896	3 255	1.2	5.1
541330	Engineering services	65	354 505	166 428	43 896	3 255	1.2	5.1
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
54138	Testing laboratories	9	D	D	D	b	D	D
541380	Testing laboratories	9	D	D	D	b	D	D
5415	Computer systems design & related services	17	D	D	D	b	D	D
54151	Computer systems design & related services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	46	D	D	D	c	D	D
54161	Management consulting services	31	D	D	D	c	D	D
541611	Administrative management & general management consulting service	16	D	D	D	b	D	D
541618	Other management consulting services	4	D	D	D	b	D	D
54162	Environmental consulting services	9	D	D	D	b	D	D
541620	Environmental consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	9	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	8	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	8	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	7	D	D	D	h	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	CHELAN COUNTY, WA							
54	**Professional, scientific, & technical services**	**118**	**45 157**	**18 575**	**4 352**	**593**	**34.1**	**2.4**
541	Professional, scientific, & technical services	118	45 157	18 575	4 352	593	34.1	2.4
5411	Legal services	37	19 503	9 730	2 223	244	24.5	1.3
54111	Offices of lawyers	37	19 503	9 730	2 223	244	24.5	1.3
541110	Offices of lawyers	37	19 503	9 730	2 223	244	24.5	1.3
5411101	Offices of lawyers (except legal aid societies)	37	19 503	9 730	2 223	244	24.5	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	8 964	2 521	635	102	31.5	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	8 964	2 521	635	102	31.5	.8
541211	Offices of certified public accountants	12	8 038	2 264	577	79	23.6	.9
5413	Architectural, engineering, & related services	19	7 303	2 883	659	101	30.3	1.9
5414	Specialized design services	6	2 056	455	106	32	7.8	12.7
5418	Advertising & related services	6	2 804	1 097	288	37	97.6	–
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	CLALLAM COUNTY, WA							
54	**Professional, scientific, & technical services**	**105**	**33 536**	**12 046**	**2 767**	**434**	**32.4**	**8.5**
541	Professional, scientific, & technical services	105	33 536	12 046	2 767	434	32.4	8.5
5411	Legal services	34	9 208	3 539	746	135	33.4	19.3
54111	Offices of lawyers	31	D	D	D	c	D	D
541110	Offices of lawyers	31	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	4 052	1 723	384	86	51.0	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	4 052	1 723	384	86	51.0	4.0
5413	Architectural, engineering, & related services	20	6 000	2 758	621	100	63.9	1.6
5417	Scientific research & development services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CLARK COUNTY, WA							
54	**Professional, scientific, & technical services**	**564**	**234 224**	**98 283**	**21 605**	**2 929**	**31.3**	**5.8**
541	Professional, scientific, & technical services	564	234 224	98 283	21 605	2 929	31.3	5.8
5411	Legal services	118	49 512	20 644	4 575	547	24.2	3.7
54111	Offices of lawyers	111	46 238	19 607	4 321	503	25.9	3.8
541110	Offices of lawyers	111	46 238	19 607	4 321	503	25.9	3.8
5411101	Offices of lawyers (except legal aid societies)	111	46 238	19 607	4 321	503	25.9	3.8
54119	Other legal services	7	3 274	1 037	254	44	.4	3.3
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	116	28 021	12 843	3 210	769	41.7	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	116	28 021	12 843	3 210	769	41.7	10.7
541211	Offices of certified public accountants	55	D	D	D	c	D	D
541213	Tax return preparation services	14	2 408	912	276	131	41.3	2.1
541219	Other accounting services	44	D	D	D	c	D	D
5413	Architectural, engineering, & related services	104	64 905	25 089	5 442	594	40.8	3.3
54131	Architectural services	18	9 016	3 423	621	66	26.8	–
541310	Architectural services	18	9 016	3 423	621	66	26.8	–
54133	Engineering services	66	41 092	14 245	3 381	365	54.7	4.7
541330	Engineering services	66	41 092	14 245	3 381	365	54.7	4.7
54137	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	b	D	D
54138	Testing laboratories	3	D	D	D	b	D	D
541380	Testing laboratories	3	D	D	D	b	D	D
5414	Specialized design services	16	D	D	D	b	D	D
54141	Interior design services	8	D	D	D	b	D	D
541410	Interior design services	8	D	D	D	b	D	D
54143	Graphic design services	8	1 508	460	98	15	36.3	9.1
541430	Graphic design services	8	1 508	460	98	15	36.3	9.1
5415	Computer systems design & related services	66	D	D	D	e	D	D
54151	Computer systems design & related services	66	D	D	D	e	D	D
541511	Custom computer programming services	35	D	D	D	c	D	D
541512	Computer systems design services	24	15 705	8 651	1 958	178	33.7	3.9
5416	Management, scientific, & technical consulting services	86	33 570	13 009	3 014	290	23.2	8.7
54161	Management consulting services	70	27 942	11 029	2 632	237	20.3	10.3
541611	Administrative management & general management consulting service	34	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	6	10 482	3 574	845	101	1.2	.6
54169	Other scientific & technical consulting services	10	3 431	1 047	211	17	22.5	1.8
541690	Other scientific & technical consulting services	10	3 431	1 047	211	17	22.5	1.8
5418	Advertising & related services	20	D	D	D	b	D	D
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	33	D	D	D	c	D	D
54192	Photographic services	22	D	D	D	c	D	D
541921	Photographic studios, portrait	20	D	D	D	c	D	D
54193	Translation & interpretation services	5	D	D	D	b	D	D
541930	Translation & interpretation services	5	D	D	D	b	D	D
	COLUMBIA COUNTY, WA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	COWLITZ COUNTY, WA							
54	**Professional, scientific, & technical services**	**116**	**43 660**	**18 927**	**4 551**	**677**	**33.5**	**2.3**
541	Professional, scientific, & technical services	116	43 660	18 927	4 551	677	33.5	2.3
5411	Legal services	41	14 797	7 228	1 835	176	32.9	.7
54111	Offices of lawyers	38	11 784	6 041	1 574	137	41.3	.8
541110	Offices of lawyers	38	11 784	6 041	1 574	137	41.3	.8
5411101	Offices of lawyers (except legal aid societies)	38	11 784	6 041	1 574	137	41.3	.8
54119	Other legal services	3	3 013	1 187	261	39	–	–
541191	Title abstract & settlement offices	3	3 013	1 187	261	39	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	5 702	2 192	503	141	39.9	13.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	5 702	2 192	503	141	39.9	13.3
541211	Offices of certified public accountants	9	3 771	1 706	346	65	27.0	2.2
541219	Other accounting services	13	1 339	314	88	35	51.5	48.5
5413	Architectural, engineering, & related services	15	16 234	6 938	1 602	196	15.2	.1
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	DOUGLAS COUNTY, WA							
54	**Professional, scientific, & technical services**	**23**	**5 084**	**2 303**	**568**	**83**	**31.2**	**–**
541	Professional, scientific, & technical services	23	5 084	2 303	568	83	31.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	a	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FERRY COUNTY, WA							
54	**Professional, scientific, & technical services**	**7**	**1 937**	**824**	**170**	**27**	**88.9**	**10.1**
541	Professional, scientific, & technical services	7	1 937	824	170	27	88.9	10.1
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	FRANKLIN COUNTY, WA							
54	**Professional, scientific, & technical services**	**44**	**12 939**	**4 553**	**757**	**134**	**47.2**	**26.9**
541	Professional, scientific, & technical services	44	12 939	4 553	757	134	47.2	26.9
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 526	656	139	30	42.2	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 526	656	139	30	42.2	10.5
5413	Architectural, engineering, & related services	7	3 488	1 534	77	21	14.3	70.7
	GARFIELD COUNTY, WA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	GRANT COUNTY, WA							
54	**Professional, scientific, & technical services**	**93**	**25 609**	**9 524**	**1 932**	**407**	**52.3**	**1.1**
541	Professional, scientific, & technical services	93	25 609	9 524	1 932	407	52.3	1.1
5411	Legal services	37	10 727	4 499	865	144	55.5	.1
54111	Offices of lawyers	35	D	D	D	c	D	D
541110	Offices of lawyers	35	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	5 731	1 597	400	79	17.6	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	5 731	1 597	400	79	17.6	2.1
541211	Offices of certified public accountants	11	4 998	1 419	349	58	7.1	.8
5413	Architectural, engineering, & related services	14	4 053	1 785	334	78	77.3	.5
	GRAYS HARBOR COUNTY, WA							
54	**Professional, scientific, & technical services**	**84**	**22 290**	**11 136**	**2 821**	**320**	**38.6**	**2.9**
541	Professional, scientific, & technical services	84	22 290	11 136	2 821	320	38.6	2.9
5411	Legal services	34	12 021	7 016	1 988	149	29.7	2.6
54111	Offices of lawyers	33	D	D	D	c	D	D
541110	Offices of lawyers	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	4 554	2 024	438	94	30.4	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	4 554	2 024	438	94	30.4	4.2
5413	Architectural, engineering, & related services	13	2 796	1 011	176	31	92.8	–
	ISLAND COUNTY, WA							
54	**Professional, scientific, & technical services**	**98**	**19 983**	**6 465**	**1 498**	**261**	**64.3**	**8.9**
541	Professional, scientific, & technical services	98	19 983	6 465	1 498	261	64.3	8.9
5411	Legal services	25	6 975	1 676	386	77	50.3	14.2
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	2 207	794	201	46	89.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	2 207	794	201	46	89.9	–
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	4 342	2 078	521	63	71.8	16.0
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
	JEFFERSON COUNTY, WA							
54	**Professional, scientific, & technical services**	**62**	**7 192**	**2 348**	**527**	**118**	**81.8**	**7.0**
541	Professional, scientific, & technical services	62	7 192	2 348	527	118	81.8	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KING COUNTY, WA							
54	**Professional, scientific, & technical services**	**6 767**	**6 900 380**	**2 784 936**	**597 191**	**61 617**	**14.8**	**7.0**
541	Professional, scientific, & technical services	6 767	6 900 380	2 784 936	597 191	61 617	14.8	7.0
5411	Legal services	1 529	1 409 160	580 449	116 775	10 734	13.8	3.8
54111	Offices of lawyers	1 507	1 385 674	565 206	113 531	10 421	13.8	3.8
541110	Offices of lawyers	1 507	1 385 674	565 206	113 531	10 421	13.8	3.8
5411101	Offices of lawyers (except legal aid societies)	1 507	1 385 674	565 206	113 531	10 421	13.8	3.8
54119	Other legal services	22	23 486	15 243	3 244	313	12.1	1.4
541199	All other legal services	14	21 492	14 592	3 079	293	12.0	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	900	617 929	267 510	58 421	8 628	15.6	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	900	617 929	267 510	58 421	8 628	15.6	10.3
541211	Offices of certified public accountants	527	435 061	171 617	37 118	3 661	16.2	3.9
541213	Tax return preparation services	79	12 960	4 529	1 422	687	33.8	2.3
541214	Payroll services	31	D	D	D	h	D	D
541219	Other accounting services	263	D	D	D	g	D	D
5413	Architectural, engineering, & related services	1 234	1 630 245	704 109	151 080	14 491	17.1	5.6
54131	Architectural services	396	377 420	140 072	28 525	3 236	21.9	2.7
541310	Architectural services	396	377 420	140 072	28 525	3 236	21.9	2.7
54133	Engineering services	673	1 137 505	510 253	110 961	9 591	14.5	6.5
541330	Engineering services	673	1 137 505	510 253	110 961	9 591	14.5	6.5
54134	Drafting services	19	D	D	D	b	D	D
541340	Drafting services	19	D	D	D	b	D	D
54135	Building inspection services	39	7 407	3 155	650	114	46.2	2.8
541350	Building inspection services	39	7 407	3 155	650	114	46.2	2.8
54136	Geophysical surveying & mapping services	4	D	D	D	e	D	D
541360	Geophysical surveying & mapping services	4	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	56	19 251	8 951	1 915	277	37.0	3.2
541370	Surveying & mapping (except geophysical) services	56	19 251	8 951	1 915	277	37.0	3.2
54138	Testing laboratories	47	60 102	30 036	6 587	879	31.1	10.9
541380	Testing laboratories	47	60 102	30 036	6 587	879	31.1	10.9
5414	Specialized design services	332	151 026	49 043	10 388	1 300	30.3	7.1
54141	Interior design services	92	D	D	D	e	D	D
541410	Interior design services	92	D	D	D	e	D	D
54142	Industrial design services	12	D	D	D	b	D	D
541420	Industrial design services	12	D	D	D	b	D	D
54143	Graphic design services	219	94 857	34 829	7 271	862	24.3	3.5
541430	Graphic design services	219	94 857	34 829	7 271	862	24.3	3.5
5414301	Graphic design services (except commercial art & medical artists)	191	90 085	33 492	6 941	805	23.3	3.0
5414302	Commercial art	28	4 772	1 337	330	57	43.3	12.2
54149	Other specialized design services	9	D	D	D	b	D	D
541490	Other specialized design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	934	1 448 741	551 027	115 275	9 505	9.6	6.3
54151	Computer systems design & related services	934	1 448 741	551 027	115 275	9 505	9.6	6.3
541511	Custom computer programming services	458	443 097	245 952	49 368	4 281	11.9	13.0
541512	Computer systems design services	355	855 231	257 476	54 761	4 439	8.5	3.2
5415121	Computer systems integrators	111	432 026	131 051	30 568	2 391	7.4	3.8
5415122	Computer systems consultants (except systems integrators)	244	423 205	126 425	24 193	2 048	9.7	2.5
541513	Computer facilities management services	11	D	D	D	e	D	D
541519	Other computer related services	110	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	1 040	677 159	285 688	62 623	5 397	21.1	12.9
54161	Management consulting services	762	518 085	211 150	46 455	3 767	18.6	13.0
541611	Administrative management & general management consulting service	348	244 474	97 195	20 974	1 456	15.5	7.0
541612	Human resources & executive search consulting services	194	173 097	79 591	18 856	1 634	17.4	22.7
5416121	Actuarial consulting	10	70 080	28 475	7 162	478	1.3	21.7
5416122	Executive placement services	104	44 325	22 656	4 923	606	32.7	6.5
5416123	Human resources & personnel management consulting	80	58 692	28 460	6 771	550	25.1	36.0
541613	Marketing consulting services	156	62 369	19 110	4 046	412	34.2	12.5
541614	Process, physical distribution, & logistics consulting services	37	D	D	D	c	D	D
541618	Other management consulting services	27	D	D	D	b	D	D
54162	Environmental consulting services	108	77 311	32 618	7 606	794	25.1	14.3
541620	Environmental consulting services	108	77 311	32 618	7 606	794	25.1	14.3
54169	Other scientific & technical consulting services	170	81 763	41 920	8 562	836	33.3	11.1
541690	Other scientific & technical consulting services	170	81 763	41 920	8 562	836	33.3	11.1
5417	Scientific research & development services	124	295 042	117 034	29 080	2 250	5.9	13.1
54171	R&D in the physical, engineering, & life sciences	113	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	113	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	57	D	D	D	f	D	D
5417102	Research & development in the life sciences	56	D	D	D	g	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KING COUNTY, WA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	427	528 016	178 548	42 301	7 156	14.4	6.1
54181	Advertising agencies	136	138 672	63 461	14 961	1 302	18.0	2.0
541810	Advertising agencies	136	138 672	63 461	14 961	1 302	18.0	2.0
54182	Public relations agencies	97	48 795	21 448	4 327	441	40.3	4.3
541820	Public relations agencies	97	48 795	21 448	4 327	441	40.3	4.3
54183	Media buying services	11	8 997	2 912	688	70	11.7	17.3
541830	Media buying services	11	8 997	2 912	688	70	11.7	17.3
54184	Media representatives	37	30 664	10 851	2 882	378	10.7	54.2
541840	Media representatives	37	30 664	10 851	2 882	378	10.7	54.2
5418401	Radio & television advertising representatives	19	D	D	D	e	D	D
5418402	Publishers' advertising representatives	18	D	D	D	c	D	D
54185	Display advertising	15	D	D	D	e	D	D
541850	Display advertising	15	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	9	D	D	D	c	D	D
5418502	Outdoor advertising services	6	D	D	D	c	D	D
54186	Direct mail advertising	39	77 034	18 025	4 106	579	17.4	3.9
541860	Direct mail advertising	39	77 034	18 025	4 106	579	17.4	3.9
54189	Other services related to advertising	87	D	D	D	h	D	D
541890	Other services related to advertising	87	D	D	D	h	D	D
5418901	Welcoming services	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	34	D	D	D	e	D	D
5418903	Sign painting & lettering shop	34	D	D	D	b	D	D
5418909	All other advertising	16	D	D	D	h	D	D
5419	Other professional, scientific, & technical services	247	143 062	51 528	11 248	2 156	21.2	8.7
54191	Marketing research & public opinion polling	48	64 840	30 821	6 902	1 233	14.5	11.3
541910	Marketing research & public opinion polling	48	64 840	30 821	6 902	1 233	14.5	11.3
54192	Photographic services	155	52 881	16 502	3 349	781	35.2	7.2
541921	Photographic studios, portrait	88	29 815	10 611	2 014	549	23.2	1.9
541922	Commercial photography	67	23 066	5 891	1 335	232	50.9	14.0
54193	Translation & interpretation services	16	D	D	D	b	D	D
541930	Translation & interpretation services	16	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	28	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	28	D	D	D	b	D	D
	KITSAP COUNTY, WA							
54	**Professional, scientific, & technical services**	**443**	**168 980**	**65 518**	**15 412**	**2 226**	**31.3**	**8.7**
541	Professional, scientific, & technical services	443	168 980	65 518	15 412	2 226	31.3	8.7
5411	Legal services	93	28 265	9 558	2 199	372	49.8	15.1
54111	Offices of lawyers	92	D	D	D	e	D	D
541110	Offices of lawyers	92	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	92	D	D	D	e	D	D
54119	Other legal services	1	D	D	D	b	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	66	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	66	D	D	D	e	D	D
541211	Offices of certified public accountants	28	D	D	D	c	D	D
541213	Tax return preparation services	17	D	D	D	c	D	D
541219	Other accounting services	21	4 333	1 823	351	53	13.0	36.0
5413	Architectural, engineering, & related services	112	48 131	21 054	5 256	625	30.3	10.9
54131	Architectural services	30	7 414	2 598	595	79	56.2	1.1
541310	Architectural services	30	7 414	2 598	595	79	56.2	1.1
54133	Engineering services	66	37 772	16 949	4 409	500	23.0	13.5
541330	Engineering services	66	37 772	16 949	4 409	500	23.0	13.5
5414	Specialized design services	19	4 713	1 143	286	64	42.0	–
54143	Graphic design services	14	2 818	835	223	52	48.3	–
541430	Graphic design services	14	2 818	835	223	52	48.3	–
5415	Computer systems design & related services	49	36 286	14 807	3 757	521	11.3	1.0
54151	Computer systems design & related services	49	36 286	14 807	3 757	521	11.3	1.0
541511	Custom computer programming services	20	17 968	6 655	1 590	222	7.0	.2
541512	Computer systems design services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	59	D	D	D	c	D	D
54161	Management consulting services	34	D	D	D	b	D	D
541611	Administrative management & general management consulting service	15	D	D	D	b	D	D
5417	Scientific research & development services	7	D	D	D	b	D	D
5418	Advertising & related services	17	7 275	3 105	636	78	17.1	14.1
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	21	D	D	D	b	D	D
54192	Photographic services	17	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KITTITAS COUNTY, WA							
54	**Professional, scientific, & technical services**	**37**	**9 498**	**3 070**	**663**	**116**	**48.0**	**5.9**
541	Professional, scientific, & technical services	37	9 498	3 070	663	116	48.0	5.9
5411	Legal services	15	4 544	1 669	346	58	32.2	5.0
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
	KLICKITAT COUNTY, WA							
54	**Professional, scientific, & technical services**	**32**	**5 339**	**1 945**	**432**	**77**	**74.2**	**13.3**
541	Professional, scientific, & technical services	32	5 339	1 945	432	77	74.2	13.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	1 966	928	260	33	69.1	2.0
	LEWIS COUNTY, WA							
54	**Professional, scientific, & technical services**	**81**	**19 855**	**7 040**	**1 565**	**301**	**38.3**	**8.3**
541	Professional, scientific, & technical services	81	19 855	7 040	1 565	301	38.3	8.3
5411	Legal services	20	9 232	3 223	757	114	22.3	–
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
54119	Other legal services	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	4 757	1 543	337	94	51.5	19.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	4 757	1 543	337	94	51.5	19.2
541219	Other accounting services	12	1 344	420	106	50	74.4	24.6
5413	Architectural, engineering, & related services	16	3 661	1 438	312	47	33.8	16.3
54137	Surveying & mapping (except geophysical) services	5	2 190	1 154	264	34	16.7	–
541370	Surveying & mapping (except geophysical) services	5	2 190	1 154	264	34	16.7	–
	LINCOLN COUNTY, WA							
54	**Professional, scientific, & technical services**	**10**	**4 605**	**2 383**	**531**	**78**	**15.9**	**–**
541	Professional, scientific, & technical services	10	4 605	2 383	531	78	15.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	MASON COUNTY, WA							
54	**Professional, scientific, & technical services**	**58**	**17 059**	**5 895**	**1 079**	**284**	**33.9**	**10.7**
541	Professional, scientific, & technical services	58	17 059	5 895	1 079	284	33.9	10.7
5411	Legal services	16	6 155	2 519	585	106	23.3	27.2
54111	Offices of lawyers	13	2 846	835	208	44	23.8	1.6
541110	Offices of lawyers	13	2 846	835	208	44	23.8	1.6
5411101	Offices of lawyers (except legal aid societies)	13	2 846	835	208	44	23.8	1.6
54119	Other legal services	3	3 309	1 684	377	62	D	49.1
541191	Title abstract & settlement offices	3	3 309	1 684	377	62	D	49.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
54161	Management consulting services	8	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
	OKANOGAN COUNTY, WA							
54	**Professional, scientific, & technical services**	**46**	**9 703**	**3 377**	**777**	**150**	**47.9**	**11.2**
541	Professional, scientific, & technical services	46	9 703	3 377	777	150	47.9	11.2
5411	Legal services	17	4 387	1 213	265	61	42.3	15.6
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	2 841	1 502	315	50	57.8	–
	PACIFIC COUNTY, WA							
54	**Professional, scientific, & technical services**	**33**	**4 214**	**1 594**	**344**	**56**	**54.3**	**4.6**
541	Professional, scientific, & technical services	33	4 214	1 594	344	56	54.3	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PEND OREILLE COUNTY, WA							
54	**Professional, scientific, & technical services**	**11**	**3 500**	**1 436**	**303**	**56**	**10.1**	**43.4**
541	Professional, scientific, & technical services	11	3 500	1 436	303	56	10.1	43.4
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	PIERCE COUNTY, WA							
54	**Professional, scientific, & technical services**	**974**	**444 285**	**173 972**	**37 818**	**4 965**	**27.6**	**4.8**
541	Professional, scientific, & technical services	974	444 285	173 972	37 818	4 965	27.6	4.8
5411	Legal services	326	144 122	57 210	11 681	1 508	25.1	4.1
54111	Offices of lawyers	317	142 547	56 508	11 508	1 472	25.2	4.0
541110	Offices of lawyers	317	142 547	56 508	11 508	1 472	25.2	4.0
5411101	Offices of lawyers (except legal aid societies)	317	142 547	56 508	11 508	1 472	25.2	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	182	46 202	22 056	5 208	873	36.9	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	182	46 202	22 056	5 208	873	36.9	6.0
541211	Offices of certified public accountants	76	31 955	16 885	3 754	446	31.8	4.9
541213	Tax return preparation services	28	3 522	1 037	363	194	47.3	–
541219	Other accounting services	74	8 413	3 005	805	191	60.7	13.4
5413	Architectural, engineering, & related services	154	114 822	50 780	11 548	1 234	26.8	3.8
54131	Architectural services	42	30 282	9 448	2 209	263	21.6	.2
541310	Architectural services	42	30 282	9 448	2 209	263	21.6	.2
54133	Engineering services	76	69 402	34 584	7 773	750	24.6	3.3
541330	Engineering services	76	69 402	34 584	7 773	750	24.6	3.3
54137	Surveying & mapping (except geophysical) services	16	4 458	2 283	563	80	50.7	4.0
541370	Surveying & mapping (except geophysical) services	16	4 458	2 283	563	80	50.7	4.0
54138	Testing laboratories	12	D	D	D	c	D	D
541380	Testing laboratories	12	D	D	D	c	D	D
5414	Specialized design services	31	D	D	D	b	D	D
54143	Graphic design services	16	D	D	D	b	D	D
541430	Graphic design services	16	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	14	D	D	D	b	D	D
5415	Computer systems design & related services	66	70 863	21 197	4 778	406	12.2	3.5
54151	Computer systems design & related services	66	70 863	21 197	4 778	406	12.2	3.5
541512	Computer systems design services	31	D	D	D	e	D	D
5415121	Computer systems integrators	13	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	107	D	D	D	e	D	D
54161	Management consulting services	73	17 301	6 015	1 127	194	62.3	11.2
541611	Administrative management & general management consulting service	33	D	D	D	c	D	D
54162	Environmental consulting services	12	D	D	D	b	D	D
541620	Environmental consulting services	12	D	D	D	b	D	D
54169	Other scientific & technical consulting services	22	D	D	D	b	D	D
541690	Other scientific & technical consulting services	22	D	D	D	b	D	D
5418	Advertising & related services	46	21 461	5 099	1 132	219	45.8	6.9
54189	Other services related to advertising	17	D	D	D	b	D	D
541890	Other services related to advertising	17	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	1 364	232	56	19	58.4	35.6
5419	Other professional, scientific, & technical services	50	D	D	D	e	D	D
54192	Photographic services	36	6 771	2 320	442	170	21.5	3.7
541921	Photographic studios, portrait	32	D	D	D	c	D	D
	SAN JUAN COUNTY, WA							
54	**Professional, scientific, & technical services**	**53**	**11 771**	**5 174**	**912**	**135**	**67.9**	**6.7**
541	Professional, scientific, & technical services	53	11 771	5 174	912	135	67.9	6.7
5413	Architectural, engineering, & related services	11	2 215	1 054	249	41	86.6	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SKAGIT COUNTY, WA							
54	**Professional, scientific, & technical services**	**209**	**55 726**	**20 551**	**4 207**	**732**	**45.6**	**19.9**
541	Professional, scientific, & technical services	209	55 726	20 551	4 207	732	45.6	19.9
5411	Legal services	61	14 441	5 051	1 140	208	45.9	4.0
54111	Offices of lawyers	58	D	D	D	c	D	D
541110	Offices of lawyers	58	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	58	D	D	D	c	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	8 110	2 747	623	119	47.9	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	8 110	2 747	623	119	47.9	4.4
541211	Offices of certified public accountants	13	5 800	2 090	453	69	34.2	4.7
541219	Other accounting services	18	1 795	520	104	35	99.1	.9
5413	Architectural, engineering, & related services	47	11 563	4 410	1 000	173	59.0	5.4
54137	Surveying & mapping (except geophysical) services	7	2 605	1 357	320	41	18.6	–
541370	Surveying & mapping (except geophysical) services	7	2 605	1 357	320	41	18.6	–
5415	Computer systems design & related services	13	3 798	1 846	244	28	30.7	25.9
54151	Computer systems design & related services	13	3 798	1 846	244	28	30.7	25.9
5416	Management, scientific, & technical consulting services	25	10 835	4 425	753	88	36.9	58.2
54161	Management consulting services	17	9 537	4 153	712	76	28.6	65.9
541611	Administrative management & general management consulting service	10	8 709	3 870	638	62	26.3	71.2
5418	Advertising & related services	5	3 412	1 240	276	42	31.1	65.3
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418903	Sign painting & lettering shop	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	SKAMANIA COUNTY, WA							
54	**Professional, scientific, & technical services**	**9**	**1 056**	**323**	**46**	**13**	**66.8**	**24.8**
541	Professional, scientific, & technical services	9	1 056	323	46	13	66.8	24.8
	SNOHOMISH COUNTY, WA							
54	**Professional, scientific, & technical services**	**958**	**472 501**	**177 728**	**40 177**	**4 690**	**42.7**	**8.2**
541	Professional, scientific, & technical services	958	472 501	177 728	40 177	4 690	42.7	8.2
5411	Legal services	204	59 530	20 651	4 751	664	41.7	10.1
54111	Offices of lawyers	198	D	D	D	f	D	D
541110	Offices of lawyers	198	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	198	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	194	52 160	25 539	5 815	838	54.1	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	194	52 160	25 539	5 815	838	54.1	10.2
541211	Offices of certified public accountants	93	31 516	13 818	3 164	459	39.0	6.0
541213	Tax return preparation services	29	D	D	D	c	D	D
541219	Other accounting services	69	D	D	D	c	D	D
5413	Architectural, engineering, & related services	211	175 749	67 648	15 929	1 523	53.3	6.5
54131	Architectural services	35	14 016	5 142	1 137	131	18.2	4.2
541310	Architectural services	35	14 016	5 142	1 137	131	18.2	4.2
54133	Engineering services	123	143 312	53 528	12 720	1 090	60.1	7.2
541330	Engineering services	123	143 312	53 528	12 720	1 090	60.1	7.2
54135	Building inspection services	12	4 576	2 087	492	75	7.2	2.0
541350	Building inspection services	12	4 576	2 087	492	75	7.2	2.0
54137	Surveying & mapping (except geophysical) services	24	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	24	D	D	D	c	D	D
5414	Specialized design services	27	D	D	D	c	D	D
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54142	Industrial design services	3	D	D	D	b	D	D
541420	Industrial design services	3	D	D	D	b	D	D
54143	Graphic design services	15	D	D	D	b	D	D
541430	Graphic design services	15	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	101	45 750	18 977	3 772	401	42.4	7.2
54151	Computer systems design & related services	101	45 750	18 977	3 772	401	42.4	7.2
541511	Custom computer programming services	47	D	D	D	c	D	D
541512	Computer systems design services	39	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	25	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	122	33 204	13 970	2 797	363	49.1	15.9
54161	Management consulting services	87	D	D	D	c	D	D
541611	Administrative management & general management consulting service	37	12 503	4 238	740	85	51.1	24.9
541613	Marketing consulting services	21	D	D	D	b	D	D
54162	Environmental consulting services	13	D	D	D	b	D	D
541620	Environmental consulting services	13	D	D	D	b	D	D
54169	Other scientific & technical consulting services	22	D	D	D	b	D	D
541690	Other scientific & technical consulting services	22	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SNOHOMISH COUNTY, WA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	13	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	13	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	13	D	D	D	c	D	D
5417102	Research & development in the life sciences	8	D	D	D	b	D	D
5418	Advertising & related services	48	D	D	D	e	D	D
54189	Other services related to advertising	19	D	D	D	e	D	D
541890	Other services related to advertising	19	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	7	D	D	D	c	D	D
5418903	Sign painting & lettering shop	9	1 439	342	62	20	59.6	1.9
5419	Other professional, scientific, & technical services	38	D	D	D	e	D	D
54192	Photographic services	30	D	D	D	c	D	D
541921	Photographic studios, portrait	24	D	D	D	c	D	D
541922	Commercial photography	6	D	D	D	b	D	D
	SPOKANE COUNTY, WA							
54	**Professional, scientific, & technical services**	**886**	**444 484**	**186 941**	**41 062**	**5 738**	**24.0**	**13.2**
541	Professional, scientific, & technical services	886	444 484	186 941	41 062	5 738	24.0	13.2
5411	Legal services	316	137 945	69 965	13 963	1 721	23.5	7.3
54111	Offices of lawyers	307	132 733	67 443	13 388	1 622	23.5	7.6
541110	Offices of lawyers	307	132 733	67 443	13 388	1 622	23.5	7.6
5411101	Offices of lawyers (except legal aid societies)	307	132 733	67 443	13 388	1 622	23.5	7.6
54119	Other legal services	9	5 212	2 522	575	99	24.8	–
541191	Title abstract & settlement offices	6	4 874	2 444	559	91	23.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	135	58 478	23 041	5 753	1 037	20.0	13.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	135	58 478	23 041	5 753	1 037	20.0	13.4
541211	Offices of certified public accountants	73	45 056	16 798	4 117	577	14.8	9.1
541213	Tax return preparation services	12	3 379	1 254	385	206	50.5	49.5
541219	Other accounting services	47	D	D	D	c	D	D
5413	Architectural, engineering, & related services	155	108 058	43 326	9 968	1 120	27.1	18.5
54131	Architectural services	46	25 999	10 412	2 376	274	28.1	1.2
541310	Architectural services	46	25 999	10 412	2 376	274	28.1	1.2
54133	Engineering services	82	66 935	27 203	6 196	683	27.1	19.1
541330	Engineering services	82	66 935	27 203	6 196	683	27.1	19.1
54136	Geophysical surveying & mapping services	3	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	3	D	D	D	b	D	D
54138	Testing laboratories	12	5 958	2 396	552	83	48.3	–
541380	Testing laboratories	12	5 958	2 396	552	83	48.3	–
5414	Specialized design services	25	D	D	D	b	D	D
54143	Graphic design services	18	4 788	982	210	56	33.6	14.7
541430	Graphic design services	18	4 788	982	210	56	33.6	14.7
5414301	Graphic design services (except commercial art & medical artists)	15	4 581	921	195	52	30.6	15.4
5415	Computer systems design & related services	53	56 879	22 589	5 088	462	9.2	29.3
54151	Computer systems design & related services	53	56 879	22 589	5 088	462	9.2	29.3
541511	Custom computer programming services	26	D	D	D	c	D	D
541512	Computer systems design services	25	36 405	11 866	2 850	255	5.5	16.2
5415121	Computer systems integrators	18	34 231	10 859	2 667	223	2.4	17.1
5416	Management, scientific, & technical consulting services	74	D	D	D	e	D	D
54161	Management consulting services	56	D	D	D	e	D	D
541611	Administrative management & general management consulting service	24	D	D	D	c	D	D
541612	Human resources & executive search consulting services	18	5 324	2 000	396	92	50.8	19.5
541614	Process, physical distribution, & logistics consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	11	4 789	1 390	343	38	18.0	1.5
541690	Other scientific & technical consulting services	11	4 789	1 390	343	38	18.0	1.5
5418	Advertising & related services	68	D	D	D	f	D	D
54181	Advertising agencies	26	9 833	4 795	1 055	120	17.9	.3
541810	Advertising agencies	26	9 833	4 795	1 055	120	17.9	.3
54189	Other services related to advertising	21	D	D	D	e	D	D
541890	Other services related to advertising	21	D	D	D	e	D	D
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	52	D	D	D	e	D	D
54192	Photographic services	41	D	D	D	c	D	D
541921	Photographic studios, portrait	36	D	D	D	c	D	D
	STEVENS COUNTY, WA							
54	**Professional, scientific, & technical services**	**31**	**5 370**	**2 094**	**447**	**93**	**45.0**	**5.1**
541	Professional, scientific, & technical services	31	5 370	2 094	447	93	45.0	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	THURSTON COUNTY, WA							
54	**Professional, scientific, & technical services**	**401**	**198 145**	**86 158**	**20 534**	**2 571**	**26.9**	**4.0**
541	Professional, scientific, & technical services	401	198 145	86 158	20 534	2 571	26.9	4.0
5411	Legal services	110	43 184	18 589	4 147	535	30.1	4.8
54111	Offices of lawyers	102	D	D	D	e	D	D
541110	Offices of lawyers	102	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	102	D	D	D	e	D	D
54119	Other legal services	8	D	D	D	b	D	D
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	65	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	65	D	D	D	e	D	D
541211	Offices of certified public accountants	27	D	D	D	c	D	D
541213	Tax return preparation services	11	D	D	D	b	D	D
541219	Other accounting services	27	2 319	962	225	68	70.9	12.7
5413	Architectural, engineering, & related services	64	30 559	14 322	3 345	384	53.0	8.7
54131	Architectural services	9	6 856	2 860	721	73	30.2	1.8
541310	Architectural services	9	6 856	2 860	721	73	30.2	1.8
54133	Engineering services	40	20 549	10 065	2 327	259	64.2	10.0
541330	Engineering services	40	20 549	10 065	2 327	259	64.2	10.0
54137	Surveying & mapping (except geophysical) services	11	2 912	1 339	284	47	27.8	16.0
541370	Surveying & mapping (except geophysical) services	11	2 912	1 339	284	47	27.8	16.0
5414	Specialized design services	10	D	D	D	b	D	D
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	49	82 488	36 133	9 300	976	7.3	.8
54151	Computer systems design & related services	49	82 488	36 133	9 300	976	7.3	.8
541511	Custom computer programming services	21	D	D	D	b	D	D
541512	Computer systems design services	23	D	D	D	f	D	D
5415121	Computer systems integrators	4	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	49	15 074	7 146	1 400	193	42.3	4.6
54161	Management consulting services	26	D	D	D	c	D	D
541612	Human resources & executive search consulting services	5	D	D	D	b	D	D
54162	Environmental consulting services	15	D	D	D	b	D	D
541620	Environmental consulting services	15	D	D	D	b	D	D
5418	Advertising & related services	27	5 100	1 544	349	49	61.5	5.5
5419	Other professional, scientific, & technical services	20	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	WAHKIAKUM COUNTY, WA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	WALLA WALLA COUNTY, WA							
54	**Professional, scientific, & technical services**	**76**	**20 454**	**7 989**	**1 783**	**314**	**41.6**	**1.9**
541	Professional, scientific, & technical services	76	20 454	7 989	1 783	314	41.6	1.9
5411	Legal services	25	7 762	3 224	633	113	42.4	–
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 870	1 922	486	86	37.2	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 870	1 922	486	86	37.2	4.9
541211	Offices of certified public accountants	13	4 110	1 722	434	76	31.4	–
5413	Architectural, engineering, & related services	10	3 315	1 216	246	37	34.3	3.7

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WHATCOM COUNTY, WA							
54	**Professional, scientific, & technical services**	**390**	**246 506**	**109 046**	**24 266**	**2 615**	**23.1**	**13.0**
541	Professional, scientific, & technical services	390	246 506	109 046	24 266	2 615	23.1	13.0
5411	Legal services	93	31 751	12 115	2 373	358	35.4	1.8
54111	Offices of lawyers	92	D	D	D	e	D	D
541110	Offices of lawyers	92	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	92	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	74	19 651	7 206	1 785	317	34.7	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	74	19 651	7 206	1 785	317	34.7	7.2
541211	Offices of certified public accountants	39	15 147	5 361	1 288	197	30.4	4.5
541219	Other accounting services	30	3 694	1 541	380	73	48.4	19.7
5413	Architectural, engineering, & related services	84	133 582	68 341	16 038	1 249	16.0	7.4
54131	Architectural services	14	4 432	1 532	346	41	38.2	–
541310	Architectural services	14	4 432	1 532	346	41	38.2	–
54133	Engineering services	52	122 202	63 469	15 066	1 115	13.6	7.4
541330	Engineering services	52	122 202	63 469	15 066	1 115	13.6	7.4
54137	Surveying & mapping (except geophysical) services	7	2 990	1 675	276	45	6.9	4.3
541370	Surveying & mapping (except geophysical) services	7	2 990	1 675	276	45	6.9	4.3
5414	Specialized design services	12	2 041	718	156	35	52.8	4.1
54143	Graphic design services	8	1 388	533	112	22	52.3	6.1
541430	Graphic design services	8	1 388	533	112	22	52.3	6.1
5415	Computer systems design & related services	34	D	D	D	e	D	D
54151	Computer systems design & related services	34	D	D	D	e	D	D
541512	Computer systems design services	19	22 603	7 509	1 374	229	11.3	9.8
5415121	Computer systems integrators	9	20 738	6 806	1 256	198	7.1	6.9
5416	Management, scientific, & technical consulting services	54	D	D	D	c	D	D
54161	Management consulting services	33	20 228	7 975	1 468	177	15.5	83.7
541611	Administrative management & general management consulting service	17	D	D	D	c	D	D
54162	Environmental consulting services	11	D	D	D	b	D	D
541620	Environmental consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	15	3 175	933	235	57	49.4	6.5
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	WHITMAN COUNTY, WA							
54	**Professional, scientific, & technical services**	**43**	**10 301**	**3 471**	**707**	**156**	**51.9**	**14.7**
541	Professional, scientific, & technical services	43	10 301	3 471	707	156	51.9	14.7
5411	Legal services	14	3 917	1 423	330	66	66.6	1.3
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	1 445	489	86	15	58.7	18.5
	YAKIMA COUNTY, WA							
54	**Professional, scientific, & technical services**	**223**	**119 448**	**43 174**	**9 864**	**1 298**	**32.1**	**4.4**
541	Professional, scientific, & technical services	223	119 448	43 174	9 864	1 298	32.1	4.4
5411	Legal services	85	41 521	17 273	3 619	486	39.4	3.9
54111	Offices of lawyers	82	38 594	16 202	3 417	441	39.7	4.2
541110	Offices of lawyers	82	38 594	16 202	3 417	441	39.7	4.2
5411101	Offices of lawyers (except legal aid societies)	82	38 594	16 202	3 417	441	39.7	4.2
54119	Other legal services	3	2 927	1 071	202	45	D	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	52	19 270	6 495	1 841	278	25.8	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	52	19 270	6 495	1 841	278	25.8	9.6
541211	Offices of certified public accountants	27	16 398	5 531	1 569	170	22.2	6.5
541213	Tax return preparation services	5	912	229	104	52	19.1	–
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	37	47 008	15 031	3 243	353	25.9	.6
54131	Architectural services	10	5 528	1 988	399	56	36.9	1.7
541310	Architectural services	10	5 528	1 988	399	56	36.9	1.7
54133	Engineering services	19	40 119	12 649	2 760	274	22.3	.4
541330	Engineering services	19	40 119	12 649	2 760	274	22.3	.4
5416	Management, scientific, & technical consulting services	18	D	D	D	b	D	D
5418	Advertising & related services	6	2 673	994	229	38	5.9	–
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ABERDEEN, WA							
54	**Professional, scientific, & technical services**	**38**	**13 000**	**5 503**	**1 071**	**185**	**43.9**	**2.8**
541	Professional, scientific, & technical services	38	13 000	5 503	1 071	185	43.9	2.8
5411	Legal services	15	5 715	2 566	476	78	49.3	3.2
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 392	1 608	346	65	17.9	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 392	1 608	346	65	17.9	5.4
5413	Architectural, engineering, & related services	7	2 118	734	124	19	90.6	–
	ANACORTES, WA							
54	**Professional, scientific, & technical services**	**28**	**4 570**	**1 925**	**241**	**65**	**72.2**	**18.4**
541	Professional, scientific, & technical services	28	4 570	1 925	241	65	72.2	18.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 169	389	79	26	78.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 169	389	79	26	78.0	–
	ARLINGTON, WA							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	e	D	D
5413	Architectural, engineering, & related services	6	D	D	D	e	D	D
54133	Engineering services	4	D	D	D	c	D	D
541330	Engineering services	4	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
	AUBURN, WA							
54	**Professional, scientific, & technical services**	**73**	**18 917**	**8 264**	**1 799**	**310**	**35.7**	**22.6**
541	Professional, scientific, & technical services	73	18 917	8 264	1 799	310	35.7	22.6
5411	Legal services	24	6 430	2 519	565	99	38.1	19.0
54111	Offices of lawyers	24	6 430	2 519	565	99	38.1	19.0
541110	Offices of lawyers	24	6 430	2 519	565	99	38.1	19.0
5411101	Offices of lawyers (except legal aid societies)	24	6 430	2 519	565	99	38.1	19.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 630	1 110	265	78	55.1	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 630	1 110	265	78	55.1	8.5
5413	Architectural, engineering, & related services	16	4 191	1 842	348	68	43.3	19.5
54135	Building inspection services	3	1 466	774	138	32	–	–
541350	Building inspection services	3	1 466	774	138	32	–	–
	BAINBRIDGE ISLAND, WA							
54	**Professional, scientific, & technical services**	**111**	**36 082**	**13 950**	**2 996**	**331**	**45.3**	**5.2**
541	Professional, scientific, & technical services	111	36 082	13 950	2 996	331	45.3	5.2
5411	Legal services	10	2 808	922	198	32	86.4	–
54111	Offices of lawyers	10	2 808	922	198	32	86.4	–
541110	Offices of lawyers	10	2 808	922	198	32	86.4	–
5411101	Offices of lawyers (except legal aid societies)	10	2 808	922	198	32	86.4	–
5413	Architectural, engineering, & related services	26	12 516	5 010	1 177	134	17.0	6.6
54131	Architectural services	12	D	D	D	b	D	D
541310	Architectural services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	30	9 726	3 249	662	64	75.0	5.9
54161	Management consulting services	12	5 762	1 487	242	26	91.2	–
5418	Advertising & related services	7	D	D	D	b	D	D
	BATTLE GROUND, WA							
54	**Professional, scientific, & technical services**	**9**	**1 991**	**962**	**209**	**21**	**45.1**	**–**
541	Professional, scientific, & technical services	9	1 991	962	209	21	45.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BELLEVUE, WA							
54	**Professional, scientific, & technical services**	**1 073**	**1 645 801**	**651 904**	**137 226**	**12 563**	**10.2**	**4.9**
541	Professional, scientific, & technical services	1 073	1 645 801	651 904	137 226	12 563	10.2	4.9
5411	Legal services	222	110 097	45 165	8 896	905	25.8	3.9
54111	Offices of lawyers	215	D	D	D	f	D	D
541110	Offices of lawyers	215	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	215	D	D	D	f	D	D
54119	Other legal services	7	D	D	D	c	D	D
541199	All other legal services	3	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	158	98 044	54 798	11 501	1 405	19.6	15.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	158	98 044	54 798	11 501	1 405	19.6	15.9
541211	Offices of certified public accountants	112	66 676	36 904	7 460	663	24.8	6.1
541213	Tax return preparation services	5	D	D	D	e	D	D
541219	Other accounting services	36	D	D	D	e	D	D
5413	Architectural, engineering, & related services	194	428 071	176 130	40 037	3 634	10.5	4.6
54131	Architectural services	54	40 822	18 858	3 844	419	27.5	3.6
541310	Architectural services	54	40 822	18 858	3 844	419	27.5	3.6
54133	Engineering services	128	382 973	155 499	35 849	3 169	8.0	4.7
541330	Engineering services	128	382 973	155 499	35 849	3 169	8.0	4.7
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5414	Specialized design services	35	21 052	5 906	1 155	157	22.0	20.0
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
54143	Graphic design services	22	9 396	3 562	617	87	32.2	1.3
541430	Graphic design services	22	9 396	3 562	617	87	32.2	1.3
5414301	Graphic design services (except commercial art & medical artists)	18	D	D	D	b	D	D
5415	Computer systems design & related services	182	753 028	270 770	53 036	4 070	3.8	2.3
54151	Computer systems design & related services	182	753 028	270 770	53 036	4 070	3.8	2.3
541511	Custom computer programming services	94	190 081	111 511	21 322	1 684	6.8	5.4
541512	Computer systems design services	67	521 006	138 485	27 184	2 111	2.5	1.1
5415121	Computer systems integrators	25	163 232	41 941	9 264	651	2.6	1.2
5415122	Computer systems consultants (except systems integrators)	42	357 774	96 544	17 920	1 460	2.5	1.1
541519	Other computer related services	18	40 696	19 874	4 326	253	7.0	1.5
5416	Management, scientific, & technical consulting services	177	117 342	52 885	11 662	1 011	20.1	10.1
54161	Management consulting services	154	98 298	43 734	9 595	826	21.8	11.0
541611	Administrative management & general management consulting service	62	32 310	11 568	2 748	222	18.1	18.7
541612	Human resources & executive search consulting services	52	36 489	19 779	4 274	417	28.5	2.1
5416122	Executive placement services	30	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	21	19 554	11 646	2 653	221	32.4	–
541613	Marketing consulting services	33	14 988	5 925	1 479	120	33.0	25.5
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	b	D	D
541618	Other management consulting services	4	D	D	D	b	D	D
54162	Environmental consulting services	8	13 506	6 534	1 514	137	6.5	–
541620	Environmental consulting services	8	13 506	6 534	1 514	137	6.5	–
54169	Other scientific & technical consulting services	15	5 538	2 617	553	48	23.1	17.3
541690	Other scientific & technical consulting services	15	5 538	2 617	553	48	23.1	17.3
5417	Scientific research & development services	15	22 344	10 592	3 070	191	6.5	1.8
54171	R&D in the physical, engineering, & life sciences	15	22 344	10 592	3 070	191	6.5	1.8
541710	R&D in the physical, engineering, & life sciences	15	22 344	10 592	3 070	191	6.5	1.8
5418	Advertising & related services	55	56 327	18 146	3 649	483	19.2	9.9
54182	Public relations agencies	11	10 839	5 898	932	110	21.1	4.6
541820	Public relations agencies	11	10 839	5 898	932	110	21.1	4.6
54186	Direct mail advertising	9	17 429	3 602	864	88	18.2	3.3
541860	Direct mail advertising	9	17 429	3 602	864	88	18.2	3.3
54189	Other services related to advertising	14	D	D	D	c	D	D
541890	Other services related to advertising	14	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	5	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	1 477	386	93	22	52.3	–
5419	Other professional, scientific, & technical services	35	39 496	17 512	4 220	707	16.1	4.5
54191	Marketing research & public opinion polling	10	31 493	15 152	3 733	601	15.5	5.2
541910	Marketing research & public opinion polling	10	31 493	15 152	3 733	601	15.5	5.2
54192	Photographic services	16	5 570	1 484	271	83	15.1	–
541921	Photographic studios, portrait	14	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BELLINGHAM, WA							
54	**Professional, scientific, & technical services**	**254**	**187 664**	**80 656**	**18 656**	**1 909**	**21.0**	**6.7**
541	Professional, scientific, & technical services	254	187 664	80 656	18 656	1 909	21.0	6.7
5411	Legal services	78	28 186	10 890	2 112	311	33.8	2.1
54111	Offices of lawyers	77	D	D	D	e	D	D
541110	Offices of lawyers	77	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	77	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	57	17 945	6 696	1 635	274	29.3	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	57	17 945	6 696	1 635	274	29.3	7.0
541211	Offices of certified public accountants	33	14 135	4 998	1 181	173	25.4	4.8
541219	Other accounting services	19	3 000	1 394	337	54	41.4	19.4
5413	Architectural, engineering, & related services	49	107 471	51 584	12 711	906	13.6	8.1
54133	Engineering services	31	100 094	48 434	12 119	823	13.1	8.3
541330	Engineering services	31	100 094	48 434	12 119	823	13.1	8.3
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5414	Specialized design services	8	1 554	528	104	24	62.5	–
5415	Computer systems design & related services	18	23 388	8 176	1 485	220	15.9	5.6
54151	Computer systems design & related services	18	23 388	8 176	1 485	220	15.9	5.6
541512	Computer systems design services	12	20 904	6 956	1 265	197	8.5	6.2
5415121	Computer systems integrators	7	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	21	3 498	882	164	48	86.2	12.6
5418	Advertising & related services	6	2 395	800	213	49	45.6	.5
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	12	2 495	798	181	61	26.0	6.4
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	BLAINE, WA							
54	**Professional, scientific, & technical services**	**13**	**1 589**	**540**	**61**	**15**	**66.1**	**25.4**
541	Professional, scientific, & technical services	13	1 589	540	61	15	66.1	25.4
	BONNEY LAKE, WA							
54	**Professional, scientific, & technical services**	**6**	**656**	**360**	**67**	**10**	**44.8**	**–**
	BOTHELL, WA *							
54	**Professional, scientific, & technical services**	**104**	**167 228**	**52 134**	**11 886**	**1 054**	**10.9**	**7.4**
541	Professional, scientific, & technical services	104	167 228	52 134	11 886	1 054	10.9	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	4 167	2 139	365	56	39.2	25.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	4 167	2 139	365	56	39.2	25.3
5413	Architectural, engineering, & related services	21	20 110	8 622	2 165	242	39.7	6.5
54133	Engineering services	13	13 568	5 606	1 509	162	51.4	2.0
541330	Engineering services	13	13 568	5 606	1 509	162	51.4	2.0
5414	Specialized design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	26	55 501	16 596	3 720	292	7.2	9.1
54151	Computer systems design & related services	26	55 501	16 596	3 720	292	7.2	9.1
541511	Custom computer programming services	15	D	D	D	c	D	D
541512	Computer systems design services	9	D	D	D	c	D	D
5415121	Computer systems integrators	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	15	10 094	3 346	906	66	20.6	1.6
54161	Management consulting services	10	D	D	D	b	D	D
541612	Human resources & executive search consulting services	1	D	D	D	b	D	D
5417	Scientific research & development services	9	62 113	16 581	3 559	246	–	7.5
54171	R&D in the physical, engineering, & life sciences	9	62 113	16 581	3 559	246	–	7.5
541710	R&D in the physical, engineering, & life sciences	9	62 113	16 581	3 559	246	–	7.5
5417102	Research & development in the life sciences	7	D	D	D	c	D	D
5418	Advertising & related services	5	7 190	2 397	584	83	8.8	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOTHELL, WA (KING COUNTY PART) *							
54	**Professional, scientific, & technical services**	**64**	**114 879**	**34 534**	**8 220**	**692**	**8.2**	**7.0**
541	Professional, scientific, & technical services	64	114 879	34 534	8 220	692	8.2	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	D	D	D	c	D	D
54133	Engineering services	7	D	D	D	b	D	D
541330	Engineering services	7	D	D	D	b	D	D
5415	Computer systems design & related services	16	47 348	12 501	3 000	235	4.1	10.3
54151	Computer systems design & related services	16	47 348	12 501	3 000	235	4.1	10.3
541511	Custom computer programming services	9	D	D	D	c	D	D
541512	Computer systems design services	5	D	D	D	c	D	D
5415121	Computer systems integrators	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	11	D	D	D	b	D	D
54161	Management consulting services	7	D	D	D	b	D	D
541612	Human resources & executive search consulting services	1	D	D	D	b	D	D
5417	Scientific research & development services	4	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	c	D	D
5417102	Research & development in the life sciences	2	D	D	D	c	D	D
	BOTHELL, WA (SNOHOMISH COUNTY PART) *							
54	**Professional, scientific, & technical services**	**40**	**52 349**	**17 600**	**3 666**	**362**	**16.9**	**8.3**
541	Professional, scientific, & technical services	40	52 349	17 600	3 666	362	16.9	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	a	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	10	8 153	4 095	720	57	25.5	2.1
54151	Computer systems design & related services	10	8 153	4 095	720	57	25.5	2.1
5417	Scientific research & development services	5	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	b	D	D
5417102	Research & development in the life sciences	5	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	BREMERTON, WA							
54	**Professional, scientific, & technical services**	**71**	**65 646**	**27 076**	**7 056**	**976**	**9.2**	**7.2**
541	Professional, scientific, & technical services	71	65 646	27 076	7 056	976	9.2	7.2
5411	Legal services	13	3 519	1 357	315	60	64.3	–
54111	Offices of lawyers	13	3 519	1 357	315	60	64.3	–
541110	Offices of lawyers	13	3 519	1 357	315	60	64.3	–
5411101	Offices of lawyers (except legal aid societies)	13	3 519	1 357	315	60	64.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	6 130	2 139	494	141	17.8	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	6 130	2 139	494	141	17.8	1.2
541213	Tax return preparation services	6	D	D	D	b	D	D
541219	Other accounting services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	22	19 225	9 700	2 643	286	7.1	22.0
54133	Engineering services	16	D	D	D	e	D	D
541330	Engineering services	16	D	D	D	e	D	D
5415	Computer systems design & related services	6	27 834	11 276	3 020	410	–	.4
54151	Computer systems design & related services	6	27 834	11 276	3 020	410	–	.4
541511	Custom computer programming services	2	D	D	D	c	D	D
5417	Scientific research & development services	3	D	D	D	b	D	D
	BRIER, WA							
54	**Professional, scientific, & technical services**	**6**	**618**	**200**	**37**	**7**	**96.1**	**3.9**
	BUCKLEY, WA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BURIEN, WA *							
54	**Professional, scientific, & technical services**	**65**	**14 550**	**6 409**	**1 386**	**276**	**52.7**	**4.8**
541	Professional, scientific, & technical services	65	14 550	6 409	1 386	276	52.7	4.8
5411	Legal services	20	2 970	908	191	40	72.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 994	1 344	288	77	53.4	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 994	1 344	288	77	53.4	5.9
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	3 597	1 852	403	52	71.1	–
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BURLINGTON, WA							
54	**Professional, scientific, & technical services**	**23**	**4 074**	**1 282**	**264**	**80**	**61.6**	**24.0**
541	Professional, scientific, & technical services	23	4 074	1 282	264	80	61.6	24.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 331	393	96	21	73.3	26.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 331	393	96	21	73.3	26.7
	CAMAS, WA							
54	**Professional, scientific, & technical services**	**25**	**13 261**	**5 965**	**1 232**	**127**	**19.7**	**2.4**
541	Professional, scientific, & technical services	25	13 261	5 965	1 232	127	19.7	2.4
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
54138	Testing laboratories	1	D	D	D	b	D	D
541380	Testing laboratories	1	D	D	D	b	D	D
	CASHMERE, WA							
54	**Professional, scientific, & technical services**	**5**	**1 565**	**659**	**111**	**21**	**17.5**	**10.9**
541	Professional, scientific, & technical services	5	1 565	659	111	21	17.5	10.9
	CENTRALIA, WA							
54	**Professional, scientific, & technical services**	**20**	**5 069**	**1 278**	**286**	**63**	**54.5**	**–**
541	Professional, scientific, & technical services	20	5 069	1 278	286	63	54.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 583	550	126	23	49.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 583	550	126	23	49.5	–
	CHEHALIS, WA							
54	**Professional, scientific, & technical services**	**36**	**11 634**	**4 585**	**1 044**	**179**	**22.9**	**7.2**
541	Professional, scientific, & technical services	36	11 634	4 585	1 044	179	22.9	7.2
5411	Legal services	12	6 276	2 514	594	82	12.5	–
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 729	883	174	58	50.1	28.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 729	883	174	58	50.1	28.2
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
	CHELAN, WA							
54	**Professional, scientific, & technical services**	**7**	**838**	**211**	**52**	**12**	**86.4**	**13.6**
	CHENEY, WA							
54	**Professional, scientific, & technical services**	**9**	**1 340**	**535**	**99**	**19**	**78.6**	**–**
541	Professional, scientific, & technical services	9	1 340	535	99	19	78.6	–
	CLARKSTON, WA							
54	**Professional, scientific, & technical services**	**27**	**6 956**	**2 579**	**594**	**100**	**27.1**	**2.9**
541	Professional, scientific, & technical services	27	6 956	2 579	594	100	27.1	2.9
	CLYDE HILL, WA							
54	**Professional, scientific, & technical services**	**5**	**728**	**237**	**49**	**4**	**58.1**	**–**
	COLFAX, WA							
54	**Professional, scientific, & technical services**	**7**	**2 271**	**915**	**237**	**42**	**3.7**	**–**
541	Professional, scientific, & technical services	7	2 271	915	237	42	3.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
	COLLEGE PLACE, WA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	COLVILLE, WA							
54	**Professional, scientific, & technical services**	**17**	**3 774**	**1 596**	**351**	**66**	**27.8**	**1.3**
541	Professional, scientific, & technical services	17	3 774	1 596	351	66	27.8	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CONNELL, WA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	DAYTON, WA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	DEER PARK, WA							
54	**Professional, scientific, & technical services**	**7**	**604**	**163**	**44**	**17**	**33.6**	**58.1**
	DES MOINES, WA							
54	**Professional, scientific, & technical services**	**27**	**6 910**	**3 417**	**883**	**127**	**30.5**	**62.6**
541	Professional, scientific, & technical services	27	6 910	3 417	883	127	30.5	62.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
541219	Other accounting services	5	D	D	D	b	D	D
	DUVALL, WA							
54	**Professional, scientific, & technical services**	**12**	**1 849**	**672**	**117**	**18**	**64.8**	**18.4**
541	Professional, scientific, & technical services	12	1 849	672	117	18	64.8	18.4
	EAST WENATCHEE, WA							
54	**Professional, scientific, & technical services**	**16**	**4 395**	**1 910**	**450**	**70**	**24.3**	**–**
541	Professional, scientific, & technical services	16	4 395	1 910	450	70	24.3	–
	EDGEWOOD, WA *							
54	**Professional, scientific, & technical services**	**9**	**2 374**	**626**	**104**	**24**	**86.9**	**–**
541	Professional, scientific, & technical services	9	2 374	626	104	24	86.9	–
	EDMONDS, WA							
54	**Professional, scientific, & technical services**	**146**	**53 535**	**20 492**	**4 019**	**555**	**37.4**	**11.5**
541	Professional, scientific, & technical services	146	53 535	20 492	4 019	555	37.4	11.5
5411	Legal services	38	6 161	1 609	333	66	66.1	16.8
54111	Offices of lawyers	38	6 161	1 609	333	66	66.1	16.8
541110	Offices of lawyers	38	6 161	1 609	333	66	66.1	16.8
5411101	Offices of lawyers (except legal aid societies)	38	6 161	1 609	333	66	66.1	16.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	6 329	2 316	456	82	54.8	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	6 329	2 316	456	82	54.8	6.4
541211	Offices of certified public accountants	20	5 032	2 030	392	52	52.7	4.3
5413	Architectural, engineering, & related services	27	25 339	9 904	2 114	204	22.6	2.3
54133	Engineering services	16	21 917	8 937	1 890	167	22.5	2.4
541330	Engineering services	16	21 917	8 937	1 890	167	22.5	2.4
5416	Management, scientific, & technical consulting services	22	7 281	3 066	516	47	29.6	26.7
54161	Management consulting services	20	D	D	D	b	D	D
5418	Advertising & related services	8	2 464	934	200	25	34.7	–
	ELLENSBURG, WA							
54	**Professional, scientific, & technical services**	**27**	**8 379**	**2 810**	**608**	**104**	**44.5**	**6.6**
541	Professional, scientific, & technical services	27	8 379	2 810	608	104	44.5	6.6
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	ELMA, WA							
54	**Professional, scientific, & technical services**	**3**	**590**	**296**	**42**	**14**	**D**	**–**
	ENUMCLAW, WA *							
54	**Professional, scientific, & technical services**	**15**	**2 951**	**919**	**222**	**43**	**51.8**	**16.5**
541	Professional, scientific, & technical services	15	2 951	919	222	43	51.8	16.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	935	391	137	29	75.0	25.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	935	391	137	29	75.0	25.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ENUMCLAW, WA (KING COUNTY PART) *							
54	**Professional, scientific, & technical services**	**15**	**2 951**	**919**	**222**	**43**	**51.8**	**16.5**
541	Professional, scientific, & technical services	15	2 951	919	222	43	51.8	16.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	935	391	137	29	75.0	25.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	935	391	137	29	75.0	25.0
	EPHRATA, WA							
54	**Professional, scientific, & technical services**	**20**	**4 725**	**1 588**	**351**	**71**	**70.5**	**.2**
541	Professional, scientific, & technical services	20	4 725	1 588	351	71	70.5	.2
	EVERETT, WA							
54	**Professional, scientific, & technical services**	**221**	**119 738**	**50 978**	**12 423**	**1 390**	**30.4**	**12.2**
541	Professional, scientific, & technical services	221	119 738	50 978	12 423	1 390	30.4	12.2
5411	Legal services	98	35 757	12 269	2 995	389	36.2	5.9
54111	Offices of lawyers	96	D	D	D	e	D	D
541110	Offices of lawyers	96	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	96	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	17 012	8 074	2 134	306	22.9	14.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	17 012	8 074	2 134	306	22.9	14.0
541211	Offices of certified public accountants	15	13 419	6 271	1 600	197	20.9	2.1
5413	Architectural, engineering, & related services	49	41 919	21 770	5 411	412	31.9	21.4
54131	Architectural services	12	7 294	2 827	583	63	11.7	3.6
541310	Architectural services	12	7 294	2 827	583	63	11.7	3.6
54133	Engineering services	23	28 524	15 992	4 109	247	35.9	30.6
541330	Engineering services	23	28 524	15 992	4 109	247	35.9	30.6
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	8	D	D	D	c	D	D
54151	Computer systems design & related services	8	D	D	D	c	D	D
541511	Custom computer programming services	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	11	4 643	2 013	427	62	51.2	21.9
54161	Management consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	10	2 590	733	140	28	64.7	1.2
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	FEDERAL WAY, WA							
54	**Professional, scientific, & technical services**	**138**	**70 459**	**31 789**	**6 860**	**818**	**21.5**	**6.0**
541	Professional, scientific, & technical services	138	70 459	31 789	6 860	818	21.5	6.0
5411	Legal services	28	8 377	3 220	666	104	36.4	3.9
54111	Offices of lawyers	28	8 377	3 220	666	104	36.4	3.9
541110	Offices of lawyers	28	8 377	3 220	666	104	36.4	3.9
5411101	Offices of lawyers (except legal aid societies)	28	8 377	3 220	666	104	36.4	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	8 938	4 885	1 270	212	23.6	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	8 938	4 885	1 270	212	23.6	7.2
541211	Offices of certified public accountants	10	5 804	3 413	633	71	30.1	5.7
541213	Tax return preparation services	6	1 339	508	204	55	3.7	–
541219	Other accounting services	8	1 795	964	433	86	17.3	17.2
5413	Architectural, engineering, & related services	31	23 013	9 875	1 953	212	19.0	2.0
54133	Engineering services	16	20 360	8 586	1 653	164	14.9	.5
541330	Engineering services	16	20 360	8 586	1 653	164	14.9	.5
5415	Computer systems design & related services	16	17 466	8 878	2 002	120	11.0	1.5
54151	Computer systems design & related services	16	17 466	8 878	2 002	120	11.0	1.5
541512	Computer systems design services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	20	6 000	2 761	610	117	29.7	10.7
54161	Management consulting services	15	5 210	2 450	529	99	29.8	1.5
5418	Advertising & related services	5	4 513	1 713	281	18	8.2	41.8
	FERNDALE, WA							
54	**Professional, scientific, & technical services**	**13**	**3 108**	**1 051**	**266**	**62**	**48.6**	**16.0**
541	Professional, scientific, & technical services	13	3 108	1 051	266	62	48.6	16.0
	FIFE, WA							
54	**Professional, scientific, & technical services**	**27**	**18 146**	**9 007**	**2 074**	**257**	**25.2**	**5.7**
541	Professional, scientific, & technical services	27	18 146	9 007	2 074	257	25.2	5.7
5413	Architectural, engineering, & related services	10	13 087	6 749	1 519	164	23.2	6.8
5418	Advertising & related services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FIRCREST, WA							
54	**Professional, scientific, & technical services**	**19**	**6 785**	**3 043**	**575**	**96**	**24.3**	**3.3**
541	Professional, scientific, & technical services	19	6 785	3 043	575	96	24.3	3.3
5411	Legal services	8	4 555	2 285	382	53	9.0	–
54111	Offices of lawyers	8	4 555	2 285	382	53	9.0	–
541110	Offices of lawyers	8	4 555	2 285	382	53	9.0	–
5411101	Offices of lawyers (except legal aid societies)	8	4 555	2 285	382	53	9.0	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 028	450	127	14	21.6	19.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 028	450	127	14	21.6	19.0
	FORKS, WA							
54	**Professional, scientific, & technical services**	**9**	**1 266**	**350**	**78**	**21**	**61.9**	**20.0**
541	Professional, scientific, & technical services	9	1 266	350	78	21	61.9	20.0
	GIG HARBOR, WA							
54	**Professional, scientific, & technical services**	**42**	**13 457**	**3 716**	**827**	**136**	**69.1**	**4.0**
541	Professional, scientific, & technical services	42	13 457	3 716	827	136	69.1	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 525	1 012	220	40	25.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 525	1 012	220	40	25.6	–
541219	Other accounting services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	9	3 504	600	96	18	98.6	.2
54161	Management consulting services	9	3 504	600	96	18	98.6	.2
5418	Advertising & related services	9	4 740	986	243	33	78.6	9.0
54189	Other services related to advertising	5	2 344	320	84	15	100.0	–
541890	Other services related to advertising	5	2 344	320	84	15	100.0	–
	GOLDENDALE, WA							
54	**Professional, scientific, & technical services**	**8**	**1 328**	**530**	**116**	**23**	**54.3**	**21.1**
541	Professional, scientific, & technical services	8	1 328	530	116	23	54.3	21.1
	GRANDVIEW, WA							
54	**Professional, scientific, & technical services**	**11**	**5 111**	**1 516**	**382**	**56**	**40.6**	**2.6**
541	Professional, scientific, & technical services	11	5 111	1 516	382	56	40.6	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	HOQUIAM, WA							
54	**Professional, scientific, & technical services**	**13**	**4 498**	**3 486**	**1 305**	**39**	**17.7**	**3.5**
541	Professional, scientific, & technical services	13	4 498	3 486	1 305	39	17.7	3.5
5411	Legal services	4	3 644	3 180	1 230	21	2.7	–
54111	Offices of lawyers	4	3 644	3 180	1 230	21	2.7	–
541110	Offices of lawyers	4	3 644	3 180	1 230	21	2.7	–
5411101	Offices of lawyers (except legal aid societies)	4	3 644	3 180	1 230	21	2.7	–
	ISSAQUAH, WA							
54	**Professional, scientific, & technical services**	**85**	**66 121**	**34 468**	**6 406**	**789**	**28.6**	**14.0**
541	Professional, scientific, & technical services	85	66 121	34 468	6 406	789	28.6	14.0
5411	Legal services	13	3 499	1 346	308	37	39.4	10.5
54111	Offices of lawyers	13	3 499	1 346	308	37	39.4	10.5
541110	Offices of lawyers	13	3 499	1 346	308	37	39.4	10.5
5411101	Offices of lawyers (except legal aid societies)	13	3 499	1 346	308	37	39.4	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	911	390	92	24	62.1	28.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	911	390	92	24	62.1	28.6
5413	Architectural, engineering, & related services	24	26 249	12 765	2 544	397	23.3	–
54136	Geophysical surveying & mapping services	1	D	D	D	e	D	D
541360	Geophysical surveying & mapping services	1	D	D	D	e	D	D
5415	Computer systems design & related services	15	26 116	15 681	2 691	210	21.8	25.7
54151	Computer systems design & related services	15	26 116	15 681	2 691	210	21.8	25.7
541511	Custom computer programming services	12	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	14	3 495	1 697	274	30	83.7	5.7
54161	Management consulting services	13	D	D	D	b	D	D
	KELSO, WA							
54	**Professional, scientific, & technical services**	**21**	**13 113**	**5 699**	**1 348**	**182**	**19.3**	**1.4**
541	Professional, scientific, & technical services	21	13 113	5 699	1 348	182	19.3	1.4
5413	Architectural, engineering, & related services	3	D	D	D	c	D	D
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KENNEWICK, WA							
54	**Professional, scientific, & technical services**	**118**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	118	D	D	D	f	D	D
5411	Legal services	34	D	D	D	c	D	D
54111	Offices of lawyers	32	D	D	D	c	D	D
541110	Offices of lawyers	32	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	32	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	c	D	D
541211	Offices of certified public accountants	15	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	D	D	D	c	D	D
54133	Engineering services	16	D	D	D	c	D	D
541330	Engineering services	16	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	D	D	D	b	D	D
54161	Management consulting services	18	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	KENT, WA							
54	**Professional, scientific, & technical services**	**162**	**140 743**	**51 590**	**11 862**	**1 387**	**19.3**	**15.2**
541	Professional, scientific, & technical services	162	140 743	51 590	11 862	1 387	19.3	15.2
5411	Legal services	28	9 072	4 444	1 413	106	37.7	15.8
54111	Offices of lawyers	27	D	D	D	c	D	D
541110	Offices of lawyers	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	10 285	4 120	840	165	42.1	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	10 285	4 120	840	165	42.1	3.5
541211	Offices of certified public accountants	20	5 772	2 619	617	88	46.9	6.3
541219	Other accounting services	11	3 667	1 248	140	40	29.3	–
5413	Architectural, engineering, & related services	34	26 941	13 499	2 497	282	26.2	16.1
54133	Engineering services	22	23 938	12 172	2 219	234	25.7	16.6
541330	Engineering services	22	23 938	12 172	2 219	234	25.7	16.6
5415	Computer systems design & related services	10	9 422	4 820	767	76	9.0	11.5
54151	Computer systems design & related services	10	9 422	4 820	767	76	9.0	11.5
541512	Computer systems design services	5	4 951	1 820	433	47	1.9	19.9
5416	Management, scientific, & technical consulting services	23	15 129	5 412	1 323	156	16.4	37.2
54161	Management consulting services	15	8 672	2 974	644	83	7.0	12.1
541614	Process, physical distribution, & logistics consulting services	5	7 525	2 471	581	75	–	8.3
54162	Environmental consulting services	5	5 826	2 220	641	59	21.4	78.6
541620	Environmental consulting services	5	5 826	2 220	641	59	21.4	78.6
5417	Scientific research & development services	5	23 887	10 126	2 841	264	4.4	30.4
54171	R&D in the physical, engineering, & life sciences	5	23 887	10 126	2 841	264	4.4	30.4
541710	R&D in the physical, engineering, & life sciences	5	23 887	10 126	2 841	264	4.4	30.4
5417101	R&D in the physical & engineering sciences	4	D	D	D	e	D	D
5418	Advertising & related services	13	43 323	7 987	1 910	236	16.0	2.6
54186	Direct mail advertising	4	D	D	D	c	D	D
541860	Direct mail advertising	4	D	D	D	c	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	c	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KIRKLAND, WA							
54	**Professional, scientific, & technical services**	**302**	**330 145**	**148 890**	**33 719**	**4 454**	**16.7**	**5.5**
541	Professional, scientific, & technical services	302	330 145	148 890	33 719	4 454	16.7	5.5
5411	Legal services	46	14 194	4 703	843	107	34.2	9.4
54111	Offices of lawyers	46	14 194	4 703	843	107	34.2	9.4
541110	Offices of lawyers	46	14 194	4 703	843	107	34.2	9.4
5411101	Offices of lawyers (except legal aid societies)	46	14 194	4 703	843	107	34.2	9.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	17 034	10 255	2 216	173	12.8	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	17 034	10 255	2 216	173	12.8	5.2
541211	Offices of certified public accountants	23	16 364	9 957	2 156	162	10.8	3.8
5413	Architectural, engineering, & related services	73	109 213	45 322	10 256	788	22.5	.6
54131	Architectural services	25	18 049	7 801	1 550	156	26.7	.5
541310	Architectural services	25	18 049	7 801	1 550	156	26.7	.5
54133	Engineering services	41	88 402	36 278	8 440	589	21.1	.7
541330	Engineering services	41	88 402	36 278	8 440	589	21.1	.7
5414	Specialized design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	68	99 931	36 665	7 731	509	9.2	13.6
54151	Computer systems design & related services	68	99 931	36 665	7 731	509	9.2	13.6
541511	Custom computer programming services	34	23 181	11 207	2 460	220	16.0	43.7
541512	Computer systems design services	28	72 212	23 180	4 893	262	7.5	2.5
5415121	Computer systems integrators	12	63 864	19 945	4 301	218	1.3	1.3
5415122	Computer systems consultants (except systems integrators)	16	8 348	3 235	592	44	55.3	11.8
541519	Other computer related services	6	4 538	2 278	378	27	1.9	35.9
5416	Management, scientific, & technical consulting services	47	26 485	13 380	3 437	231	29.6	3.5
54161	Management consulting services	34	17 551	8 808	2 370	122	38.6	3.4
541611	Administrative management & general management consulting service	15	11 641	6 509	1 784	81	22.8	2.5
54162	Environmental consulting services	4	4 502	2 228	497	48	10.0	–
541620	Environmental consulting services	4	4 502	2 228	497	48	10.0	–
54169	Other scientific & technical consulting services	9	4 432	2 344	570	61	14.1	7.4
541690	Other scientific & technical consulting services	9	4 432	2 344	570	61	14.1	7.4
5417	Scientific research & development services	5	8 566	4 496	1 076	67	11.3	5.2
5418	Advertising & related services	16	D	D	D	h	D	D
54189	Other services related to advertising	3	D	D	D	h	D	D
541890	Other services related to advertising	3	D	D	D	h	D	D
5418909	All other advertising	1	D	D	D	h	D	D
	LACEY, WA							
54	**Professional, scientific, & technical services**	**44**	**84 145**	**36 720**	**9 409**	**1 035**	**5.7**	**2.4**
541	Professional, scientific, & technical services	44	84 145	36 720	9 409	1 035	5.7	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5415	Computer systems design & related services	6	D	D	D	f	D	D
54151	Computer systems design & related services	6	D	D	D	f	D	D
541512	Computer systems design services	1	D	D	D	f	D	D
5415121	Computer systems integrators	1	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	6	5 918	3 601	601	59	42.5	–
54161	Management consulting services	3	D	D	D	b	D	D
	LAKE FOREST PARK, WA							
54	**Professional, scientific, & technical services**	**29**	**8 362**	**5 272**	**937**	**133**	**55.3**	**1.2**
541	Professional, scientific, & technical services	29	8 362	5 272	937	133	55.3	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	LAKE STEVENS, WA							
54	**Professional, scientific, & technical services**	**4**	**322**	**49**	**11**	**10**	**83.9**	**16.1**
	LAKEWOOD, WA *							
54	**Professional, scientific, & technical services**	**87**	**23 651**	**9 406**	**2 037**	**375**	**41.1**	**10.9**
541	Professional, scientific, & technical services	87	23 651	9 406	2 037	375	41.1	10.9
5411	Legal services	16	5 026	1 813	396	58	51.1	3.7
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	6 074	2 791	607	143	67.4	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	6 074	2 791	607	143	67.4	8.9
541211	Offices of certified public accountants	10	3 866	1 948	409	76	74.4	11.5
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	6 834	2 727	626	68	8.1	19.8
5416	Management, scientific, & technical consulting services	14	3 037	1 196	216	38	37.9	4.7
54161	Management consulting services	12	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LONGVIEW, WA							
54	**Professional, scientific, & technical services**	**79**	**29 086**	**12 792**	**3 082**	**466**	**38.8**	**1.8**
541	Professional, scientific, & technical services	79	29 086	12 792	3 082	466	38.8	1.8
5411	Legal services	33	13 161	6 645	1 670	158	27.8	.7
54111	Offices of lawyers	30	10 148	5 458	1 409	119	36.1	1.0
541110	Offices of lawyers	30	10 148	5 458	1 409	119	36.1	1.0
5411101	Offices of lawyers (except legal aid societies)	30	10 148	5 458	1 409	119	36.1	1.0
54119	Other legal services	3	3 013	1 187	261	39	–	–
541191	Title abstract & settlement offices	3	3 013	1 187	261	39	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 970	2 043	468	125	38.9	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 970	2 043	468	125	38.9	7.3
541211	Offices of certified public accountants	9	3 771	1 706	346	65	27.0	2.2
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	LYNDEN, WA							
54	**Professional, scientific, & technical services**	**25**	**4 253**	**1 281**	**331**	**65**	**72.0**	**5.6**
541	Professional, scientific, & technical services	25	4 253	1 281	331	65	72.0	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	886	261	94	18	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	886	261	94	18	100.0	–
	LYNNWOOD, WA							
54	**Professional, scientific, & technical services**	**120**	**58 481**	**28 218**	**6 129**	**618**	**47.1**	**6.2**
541	Professional, scientific, & technical services	120	58 481	28 218	6 129	618	47.1	6.2
5411	Legal services	32	7 814	2 422	541	85	58.6	4.2
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	16 733	10 211	2 143	171	76.7	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	16 733	10 211	2 143	171	76.7	7.6
541211	Offices of certified public accountants	16	5 109	1 894	417	71	41.2	8.7
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	17 936	9 302	2 020	184	21.9	2.4
54133	Engineering services	15	15 876	8 321	1 813	163	24.1	–
541330	Engineering services	15	15 876	8 321	1 813	163	24.1	–
5414	Specialized design services	6	2 004	406	94	12	90.6	9.4
5415	Computer systems design & related services	9	4 068	1 151	289	32	68.3	7.9
54151	Computer systems design & related services	9	4 068	1 151	289	32	68.3	7.9
5416	Management, scientific, & technical consulting services	11	6 336	3 454	787	72	11.6	15.3
5419	Other professional, scientific, & technical services	5	2 105	822	146	43	–	–
54192	Photographic services	5	2 105	822	146	43	–	–
541921	Photographic studios, portrait	5	2 105	822	146	43	–	–
	MARYSVILLE, WA							
54	**Professional, scientific, & technical services**	**29**	**5 920**	**2 178**	**484**	**98**	**58.8**	**10.6**
541	Professional, scientific, & technical services	29	5 920	2 178	484	98	58.8	10.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 155	892	222	49	77.1	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 155	892	222	49	77.1	5.8
	MEDINA, WA							
54	**Professional, scientific, & technical services**	**7**	**1 014**	**400**	**69**	**10**	**89.2**	**10.8**
541	Professional, scientific, & technical services	7	1 014	400	69	10	89.2	10.8
	MERCER ISLAND, WA							
54	**Professional, scientific, & technical services**	**110**	**46 888**	**22 644**	**4 753**	**487**	**32.6**	**8.8**
541	Professional, scientific, & technical services	110	46 888	22 644	4 753	487	32.6	8.8
5411	Legal services	16	4 683	1 552	244	38	43.2	5.1
54111	Offices of lawyers	16	4 683	1 552	244	38	43.2	5.1
541110	Offices of lawyers	16	4 683	1 552	244	38	43.2	5.1
5411101	Offices of lawyers (except legal aid societies)	16	4 683	1 552	244	38	43.2	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 725	2 467	634	128	49.8	50.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 725	2 467	634	128	49.8	50.2
5413	Architectural, engineering, & related services	14	5 880	1 306	214	38	96.6	–
5415	Computer systems design & related services	23	19 608	13 317	2 754	195	6.7	2.4
54151	Computer systems design & related services	23	19 608	13 317	2 754	195	6.7	2.4
541511	Custom computer programming services	14	18 543	12 711	2 646	186	2.1	2.5
5416	Management, scientific, & technical consulting services	26	5 773	2 115	506	43	37.8	4.4
54161	Management consulting services	19	4 516	1 642	370	29	31.6	–
5418	Advertising & related services	8	2 990	936	150	21	39.7	3.7

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MILL CREEK, WA							
54	**Professional, scientific, & technical services**	**39**	**10 782**	**5 964**	**1 256**	**159**	**52.3**	**30.1**
541	Professional, scientific, & technical services	39	10 782	5 964	1 256	159	52.3	30.1
5411	Legal services	8	3 668	2 097	436	36	14.1	58.1
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
	MILTON, WA *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
	MILTON, WA (PIERCE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
	MONROE, WA							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	e	D	D
5413	Architectural, engineering, & related services	3	2 380	1 201	278	31	D	–
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	c	D	D
54189	Other services related to advertising	2	D	D	D	c	D	D
541890	Other services related to advertising	2	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	c	D	D
	MONTESANO, WA							
54	**Professional, scientific, & technical services**	**10**	**2 086**	**928**	**205**	**39**	**39.8**	**2.2**
541	Professional, scientific, & technical services	10	2 086	928	205	39	39.8	2.2
	MOSES LAKE, WA							
54	**Professional, scientific, & technical services**	**46**	**15 553**	**6 461**	**1 288**	**252**	**42.5**	**.4**
541	Professional, scientific, & technical services	46	15 553	6 461	1 288	252	42.5	.4
5411	Legal services	21	8 024	3 603	668	108	51.5	–
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 305	937	226	39	14.9	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 305	937	226	39	14.9	1.1
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	MOUNTLAKE TERRACE, WA							
54	**Professional, scientific, & technical services**	**21**	**13 969**	**4 558**	**1 007**	**131**	**47.1**	**2.0**
541	Professional, scientific, & technical services	21	13 969	4 558	1 007	131	47.1	2.0
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	4 397	920	215	29	90.5	–
54161	Management consulting services	4	4 397	920	215	29	90.5	–
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
54192	Photographic services	1	D	D	D	a	D	D
541922	Commercial photography	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOUNT VERNON, WA							
54	**Professional, scientific, & technical services**	**86**	**25 088**	**8 552**	**1 931**	**355**	**38.6**	**10.7**
541	Professional, scientific, & technical services	86	25 088	8 552	1 931	355	38.6	10.7
5411	Legal services	41	10 031	3 408	803	151	43.2	5.5
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	5 088	1 840	418	60	30.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	5 088	1 840	418	60	30.1	–
541211	Offices of certified public accountants	7	4 715	1 762	383	52	29.0	–
5413	Architectural, engineering, & related services	17	5 659	2 062	456	70	43.3	–
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418903	Sign painting & lettering shop	1	D	D	D	b	D	D
	MUKILTEO, WA							
54	**Professional, scientific, & technical services**	**34**	**14 537**	**7 066**	**1 693**	**159**	**26.9**	**7.8**
541	Professional, scientific, & technical services	34	14 537	7 066	1 693	159	26.9	7.8
5413	Architectural, engineering, & related services	11	6 407	3 973	1 025	81	3.0	11.6
	NEWCASTLE, WA *							
54	**Professional, scientific, & technical services**	**14**	**3 086**	**1 688**	**223**	**26**	**82.9**	**7.3**
541	Professional, scientific, & technical services	14	3 086	1 688	223	26	82.9	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
	NORMANDY PARK, WA							
54	**Professional, scientific, & technical services**	**13**	**3 116**	**1 177**	**270**	**29**	**16.4**	**1.0**
541	Professional, scientific, & technical services	13	3 116	1 177	270	29	16.4	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
	NORTH BEND, WA							
54	**Professional, scientific, & technical services**	**7**	**1 911**	**849**	**187**	**15**	**94.8**	**–**
541	Professional, scientific, & technical services	7	1 911	849	187	15	94.8	–
	OAK HARBOR, WA							
54	**Professional, scientific, & technical services**	**21**	**6 291**	**2 286**	**545**	**96**	**55.7**	**.7**
541	Professional, scientific, & technical services	21	6 291	2 286	545	96	55.7	.7
5411	Legal services	9	3 710	966	228	44	37.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 126	465	133	24	82.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 126	465	133	24	82.9	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	OCEAN SHORES, WA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	OKANOGAN, WA							
54	**Professional, scientific, & technical services**	**5**	**1 487**	**606**	**143**	**29**	**19.3**	**–**
541	Professional, scientific, & technical services	5	1 487	606	143	29	19.3	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OLYMPIA, WA							
54	**Professional, scientific, & technical services**	**253**	**90 107**	**39 163**	**8 962**	**1 248**	**40.6**	**4.9**
541	Professional, scientific, & technical services	253	90 107	39 163	8 962	1 248	40.6	4.9
5411	Legal services	88	37 067	16 241	3 536	465	29.8	4.8
54111	Offices of lawyers	83	33 109	14 417	3 109	407	33.1	4.4
541110	Offices of lawyers	83	33 109	14 417	3 109	407	33.1	4.4
5411101	Offices of lawyers (except legal aid societies)	83	33 109	14 417	3 109	407	33.1	4.4
54119	Other legal services	5	3 958	1 824	427	58	2.5	8.1
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	9 655	4 412	1 167	218	32.0	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	9 655	4 412	1 167	218	32.0	5.3
541211	Offices of certified public accountants	20	D	D	D	c	D	D
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	21 197	10 254	2 465	256	60.5	1.9
54131	Architectural services	8	D	D	D	b	D	D
541310	Architectural services	8	D	D	D	b	D	D
54133	Engineering services	18	13 611	6 993	1 655	168	78.7	.4
541330	Engineering services	18	13 611	6 993	1 655	168	78.7	.4
5414	Specialized design services	8	D	D	D	b	D	D
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	18	D	D	D	b	D	D
54151	Computer systems design & related services	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	34	7 622	3 208	755	126	35.3	7.7
54161	Management consulting services	20	4 890	2 227	524	86	22.3	10.7
5418	Advertising & related services	21	3 634	1 055	236	41	70.7	3.1
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
	OMAK, WA							
54	**Professional, scientific, & technical services**	**9**	**2 855**	**838**	**193**	**37**	**47.2**	**2.2**
541	Professional, scientific, & technical services	9	2 855	838	193	37	47.2	2.2
	ORTING, WA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	OTHELLO, WA							
54	**Professional, scientific, & technical services**	**10**	**2 920**	**799**	**197**	**42**	**43.4**	**.7**
541	Professional, scientific, & technical services	10	2 920	799	197	42	43.4	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
	PACIFIC, WA *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	PACIFIC, WA (KING COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	PASCO, WA							
54	**Professional, scientific, & technical services**	**35**	**11 725**	**4 293**	**700**	**112**	**42.4**	**29.0**
541	Professional, scientific, & technical services	35	11 725	4 293	700	112	42.4	29.0
5411	Legal services	9	D	D	D	b	D	D
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	a	D	D
	PORT ANGELES, WA							
54	**Professional, scientific, & technical services**	**48**	**14 599**	**6 677**	**1 525**	**248**	**37.2**	**15.8**
541	Professional, scientific, & technical services	48	14 599	6 677	1 525	248	37.2	15.8
5411	Legal services	23	6 978	2 962	624	105	21.3	24.3
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 630	1 179	282	65	36.1	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 630	1 179	282	65	36.1	2.1
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PORT ORCHARD, WA							
54	**Professional, scientific, & technical services**	**54**	**16 633**	**6 771**	**1 576**	**232**	**42.5**	**6.9**
541	Professional, scientific, & technical services	54	16 633	6 771	1 576	232	42.5	6.9
5411	Legal services	28	8 552	2 763	594	99	58.0	3.4
54111	Offices of lawyers	28	8 552	2 763	594	99	58.0	3.4
541110	Offices of lawyers	28	8 552	2 763	594	99	58.0	3.4
5411101	Offices of lawyers (except legal aid societies)	28	8 552	2 763	594	99	58.0	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 386	1 761	362	61	11.1	24.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 386	1 761	362	61	11.1	24.5
5413	Architectural, engineering, & related services	10	2 707	1 397	421	44	39.5	.3
	PORT TOWNSEND, WA							
54	**Professional, scientific, & technical services**	**42**	**4 661**	**1 503**	**355**	**75**	**76.4**	**6.3**
541	Professional, scientific, & technical services	42	4 661	1 503	355	75	76.4	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	a	D	D
	POULSBO, WA							
54	**Professional, scientific, & technical services**	**41**	**11 619**	**4 081**	**960**	**158**	**44.7**	**4.7**
541	Professional, scientific, & technical services	41	11 619	4 081	960	158	44.7	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 386	366	114	33	62.8	28.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 386	366	114	33	62.8	28.6
5413	Architectural, engineering, & related services	12	3 147	1 193	262	44	52.5	1.4
	PROSSER, WA							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	PULLMAN, WA							
54	**Professional, scientific, & technical services**	**28**	**7 130**	**2 214**	**449**	**106**	**61.4**	**21.0**
541	Professional, scientific, & technical services	28	7 130	2 214	449	106	61.4	21.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	1 445	489	86	15	58.7	18.5
	PUYALLUP, WA							
54	**Professional, scientific, & technical services**	**66**	**15 393**	**5 805**	**1 279**	**296**	**57.1**	**5.8**
541	Professional, scientific, & technical services	66	15 393	5 805	1 279	296	57.1	5.8
5411	Legal services	18	5 128	1 713	413	71	38.1	2.8
54111	Offices of lawyers	18	5 128	1 713	413	71	38.1	2.8
541110	Offices of lawyers	18	5 128	1 713	413	71	38.1	2.8
5411101	Offices of lawyers (except legal aid societies)	18	5 128	1 713	413	71	38.1	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 324	794	243	86	98.5	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 324	794	243	86	98.5	–
541213	Tax return preparation services	4	996	231	93	54	96.5	–
5413	Architectural, engineering, & related services	14	3 596	1 694	392	64	79.5	–
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
	QUINCY, WA							
54	**Professional, scientific, & technical services**	**6**	**2 650**	**626**	**158**	**35**	**34.0**	**5.1**
541	Professional, scientific, & technical services	6	2 650	626	158	35	34.0	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	RAYMOND, WA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	REDMOND, WA							
54	**Professional, scientific, & technical services**	**278**	**269 897**	**125 267**	**30 025**	**3 426**	**22.2**	**8.6**
541	Professional, scientific, & technical services	278	269 897	125 267	30 025	3 426	22.2	8.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	32 535	12 689	3 131	296	7.1	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	32 535	12 689	3 131	296	7.1	5.5
541211	Offices of certified public accountants	18	D	D	D	b	D	D
541214	Payroll services	2	D	D	D	c	D	D
541219	Other accounting services	8	1 180	473	107	24	42.3	36.5
5413	Architectural, engineering, & related services	63	83 215	33 701	8 053	716	20.3	3.6
54131	Architectural services	11	8 809	2 880	622	62	13.6	4.4
541310	Architectural services	11	8 809	2 880	622	62	13.6	4.4
54133	Engineering services	37	65 594	27 073	6 610	553	19.8	4.0
541330	Engineering services	37	65 594	27 073	6 610	553	19.8	4.0
54138	Testing laboratories	8	7 545	3 221	683	83	28.2	–
541380	Testing laboratories	8	7 545	3 221	683	83	28.2	–
5414	Specialized design services	15	6 521	2 985	759	78	23.1	35.9
54143	Graphic design services	7	2 643	1 162	271	22	46.0	7.1
541430	Graphic design services	7	2 643	1 162	271	22	46.0	7.1
5415	Computer systems design & related services	63	78 523	41 256	10 367	807	27.6	7.0
54151	Computer systems design & related services	63	78 523	41 256	10 367	807	27.6	7.0
541511	Custom computer programming services	28	11 341	4 989	990	95	31.9	5.8
541512	Computer systems design services	31	66 690	36 071	9 318	705	26.9	7.0
5415121	Computer systems integrators	12	58 902	31 622	8 437	638	27.3	6.1
5415122	Computer systems consultants (except systems integrators)	19	7 788	4 449	881	67	24.0	14.1
5416	Management, scientific, & technical consulting services	52	29 357	17 133	3 347	298	26.5	5.2
54161	Management consulting services	37	11 887	4 007	867	88	38.6	9.6
54169	Other scientific & technical consulting services	11	15 727	12 386	2 373	195	18.3	1.3
541690	Other scientific & technical consulting services	11	15 727	12 386	2 373	195	18.3	1.3
5417	Scientific research & development services	18	24 082	11 932	2 965	210	21.9	33.8
54171	R&D in the physical, engineering, & life sciences	18	24 082	11 932	2 965	210	21.9	33.8
541710	R&D in the physical, engineering, & life sciences	18	24 082	11 932	2 965	210	21.9	33.8
5417102	Research & development in the life sciences	9	16 008	9 163	2 347	160	20.1	16.9
5418	Advertising & related services	18	10 307	4 172	1 023	967	30.5	2.1
54189	Other services related to advertising	7	D	D	D	f	D	D
541890	Other services related to advertising	7	D	D	D	f	D	D
5418903	Sign painting & lettering shop	4	1 518	463	93	26	65.7	–
5419	Other professional, scientific, & technical services	6	2 749	493	142	15	20.3	23.0
	RENTON, WA							
54	**Professional, scientific, & technical services**	**122**	**67 061**	**26 125**	**5 828**	**627**	**18.0**	**4.0**
541	Professional, scientific, & technical services	122	67 061	26 125	5 828	627	18.0	4.0
5411	Legal services	31	14 212	5 954	1 209	145	21.9	3.5
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	11 667	4 476	1 119	177	25.0	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	11 667	4 476	1 119	177	25.0	1.6
541211	Offices of certified public accountants	13	5 119	2 471	657	81	33.8	2.2
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	9 258	3 743	865	94	21.8	7.5
5415	Computer systems design & related services	14	13 722	5 538	1 333	72	8.6	4.5
54151	Computer systems design & related services	14	13 722	5 538	1 333	72	8.6	4.5
541511	Custom computer programming services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	12 618	3 757	666	56	7.1	2.6
54161	Management consulting services	9	D	D	D	a	D	D
54162	Environmental consulting services	3	D	D	D	b	D	D
541620	Environmental consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	7	1 477	523	120	17	25.5	17.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RICHLAND, WA							
54	**Professional, scientific, & technical services**	**127**	**278 247**	**166 802**	**42 795**	**3 310**	**4.8**	**7.7**
541	Professional, scientific, & technical services	127	278 247	166 802	42 795	3 310	4.8	7.7
5411	Legal services	13	6 403	2 574	535	65	41.2	1.9
54111	Offices of lawyers	13	6 403	2 574	535	65	41.2	1.9
541110	Offices of lawyers	13	6 403	2 574	535	65	41.2	1.9
5411101	Offices of lawyers (except legal aid societies)	13	6 403	2 574	535	65	41.2	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 173	509	122	21	35.0	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 173	509	122	21	35.0	4.5
5413	Architectural, engineering, & related services	57	D	D	D	h	D	D
54133	Engineering services	43	D	D	D	h	D	D
541330	Engineering services	43	D	D	D	h	D	D
54138	Testing laboratories	7	D	D	D	b	D	D
541380	Testing laboratories	7	D	D	D	b	D	D
5415	Computer systems design & related services	9	D	D	D	b	D	D
54151	Computer systems design & related services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	20	D	D	D	c	D	D
54161	Management consulting services	10	D	D	D	c	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
	SEATAC, WA							
54	**Professional, scientific, & technical services**	**17**	**6 307**	**2 561**	**569**	**73**	**28.1**	**–**
541	Professional, scientific, & technical services	17	6 307	2 561	569	73	28.1	–
5413	Architectural, engineering, & related services	5	3 909	1 929	460	51	1.8	–
	SEATTLE, WA							
54	**Professional, scientific, & technical services**	**3 235**	**3 703 582**	**1 489 592**	**314 796**	**31 669**	**13.0**	**7.1**
541	Professional, scientific, & technical services	3 235	3 703 582	1 489 592	314 796	31 669	13.0	7.1
5411	Legal services	987	1 212 542	503 907	100 835	8 891	10.7	3.4
54111	Offices of lawyers	979	1 203 451	499 287	99 885	8 761	10.7	3.4
541110	Offices of lawyers	979	1 203 451	499 287	99 885	8 761	10.7	3.4
5411101	Offices of lawyers (except legal aid societies)	979	1 203 451	499 287	99 885	8 761	10.7	3.4
54119	Other legal services	8	9 091	4 620	950	130	7.7	.7
541199	All other legal services	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	356	396 109	153 822	33 113	5 137	11.3	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	356	396 109	153 822	33 113	5 137	11.3	8.1
541211	Offices of certified public accountants	230	314 704	107 557	23 456	2 268	10.7	2.7
541213	Tax return preparation services	22	3 749	988	341	157	58.2	2.4
541214	Payroll services	14	58 393	36 395	7 467	2 367	–	29.4
541219	Other accounting services	90	19 263	8 882	1 849	345	45.4	31.7
5413	Architectural, engineering, & related services	535	774 378	342 144	69 768	6 758	14.4	5.5
54131	Architectural services	253	293 244	105 209	21 404	2 442	18.8	2.6
541310	Architectural services	253	293 244	105 209	21 404	2 442	18.8	2.6
54133	Engineering services	233	437 854	218 104	44 418	3 779	11.8	6.8
541330	Engineering services	233	437 854	218 104	44 418	3 779	11.8	6.8
54134	Drafting services	5	D	D	D	b	D	D
541340	Drafting services	5	D	D	D	b	D	D
54135	Building inspection services	12	D	D	D	b	D	D
541350	Building inspection services	12	D	D	D	b	D	D
54136	Geophysical surveying & mapping services	1	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	1	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	13	7 051	3 581	876	91	21.9	2.0
541370	Surveying & mapping (except geophysical) services	13	7 051	3 581	876	91	21.9	2.0
54138	Testing laboratories	18	24 309	11 724	2 241	357	10.7	21.3
541380	Testing laboratories	18	24 309	11 724	2 241	357	10.7	21.3
5414	Specialized design services	210	111 411	36 872	7 812	922	29.6	3.0
54141	Interior design services	58	30 317	7 158	1 501	211	54.8	3.1
541410	Interior design services	58	30 317	7 158	1 501	211	54.8	3.1
54143	Graphic design services	142	75 010	27 871	5 909	640	20.7	3.2
541430	Graphic design services	142	75 010	27 871	5 909	640	20.7	3.2
5414301	Graphic design services (except commercial art & medical artists)	126	71 471	26 970	5 704	601	19.7	3.0
5414302	Commercial art	16	3 539	901	205	39	40.9	7.9
54149	Other specialized design services	7	D	D	D	b	D	D
541490	Other specialized design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	298	288 417	101 086	22 845	2 389	14.4	11.6
54151	Computer systems design & related services	298	288 417	101 086	22 845	2 389	14.4	11.6
541511	Custom computer programming services	139	104 612	50 145	10 832	1 264	17.8	21.0
541512	Computer systems design services	119	93 660	30 356	6 574	733	21.0	9.3
5415121	Computer systems integrators	28	65 031	16 782	3 591	426	7.7	8.1
5415122	Computer systems consultants (except systems integrators)	91	28 629	13 574	2 983	307	51.3	12.3
541513	Computer facilities management services	7	D	D	D	e	D	D
541519	Other computer related services	33	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SEATTLE, WA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	426	392 858	160 758	35 526	2 910	15.8	15.5
54161	Management consulting services	293	311 568	124 769	27 863	2 078	11.2	15.8
541611	Administrative management & general management consulting service	142	165 379	67 383	14 384	951	9.6	4.5
541612	Human resources & executive search consulting services	72	108 637	48 202	11 740	928	7.7	34.4
5416121	Actuarial consulting	6	D	D	D	e	D	D
5416122	Executive placement services	37	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	29	32 489	14 374	3 509	263	13.1	63.4
541613	Marketing consulting services	55	31 354	6 677	1 352	142	24.4	8.3
54162	Environmental consulting services	56	37 245	16 210	3 832	433	27.8	13.7
541620	Environmental consulting services	56	37 245	16 210	3 832	433	27.8	13.7
54169	Other scientific & technical consulting services	77	44 045	19 779	3 831	399	38.1	14.9
541690	Other scientific & technical consulting services	77	44 045	19 779	3 831	399	38.1	14.9
5417	Scientific research & development services	52	163 124	62 237	15 220	1 187	3.0	11.6
54171	R&D in the physical, engineering, & life sciences	44	160 987	61 421	15 061	1 165	2.2	11.8
541710	R&D in the physical, engineering, & life sciences	44	160 987	61 421	15 061	1 165	2.2	11.8
5417101	R&D in the physical & engineering sciences	17	32 128	12 946	2 995	320	6.0	7.8
5417102	Research & development in the life sciences	27	128 859	48 475	12 066	845	1.2	12.8
5418	Advertising & related services	244	298 746	102 989	24 445	2 488	13.2	7.4
54181	Advertising agencies	90	122 802	56 604	13 504	1 154	15.3	1.7
541810	Advertising agencies	90	122 802	56 604	13 504	1 154	15.3	1.7
54182	Public relations agencies	72	32 372	14 033	3 071	290	38.9	3.4
541820	Public relations agencies	72	32 372	14 033	3 071	290	38.9	3.4
54184	Media representatives	21	19 582	6 597	2 057	301	3.4	74.1
541840	Media representatives	21	19 582	6 597	2 057	301	3.4	74.1
5418402	Publishers' advertising representatives	8	11 957	3 310	1 103	101	5.3	93.1
54185	Display advertising	7	D	D	D	c	D	D
541850	Display advertising	7	D	D	D	c	D	D
5418501	Display advertising (except outdoor)	5	D	D	D	b	D	D
5418502	Outdoor advertising services	2	D	D	D	c	D	D
54186	Direct mail advertising	13	16 211	6 344	1 182	200	12.8	12.7
541860	Direct mail advertising	13	16 211	6 344	1 182	200	12.8	12.7
54189	Other services related to advertising	33	D	D	D	e	D	D
541890	Other services related to advertising	33	D	D	D	e	D	D
5418901	Welcoming services	1	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	12	2 259	758	155	28	42.9	3.4
5418909	All other advertising	9	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	127	65 997	25 777	5 232	987	22.4	12.1
54191	Marketing research & public opinion polling	23	24 175	11 834	2 369	406	4.2	18.7
541910	Marketing research & public opinion polling	23	24 175	11 834	2 369	406	4.2	18.7
54192	Photographic services	86	35 280	12 153	2 481	507	37.3	8.5
541921	Photographic studios, portrait	35	15 139	7 075	1 327	335	22.2	.1
541922	Commercial photography	51	20 141	5 078	1 154	172	48.6	14.9
54193	Translation & interpretation services	8	2 337	646	151	35	17.2	10.1
541930	Translation & interpretation services	8	2 337	646	151	35	17.2	10.1
54199	All other professional, scientific, & technical services	10	4 205	1 144	231	39	4.1	4.4
541990	All other professional, scientific, & technical services	10	4 205	1 144	231	39	4.1	4.4
	SEDRO-WOOLLEY, WA							
54	**Professional, scientific, & technical services**	**18**	**3 551**	**1 608**	**355**	**49**	**30.9**	**1.7**
541	Professional, scientific, & technical services	18	3 551	1 608	355	49	30.9	1.7
	SELAH, WA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	SEQUIM, WA							
54	**Professional, scientific, & technical services**	**25**	**4 564**	**1 420**	**289**	**68**	**68.7**	**3.0**
541	Professional, scientific, & technical services	25	4 564	1 420	289	68	68.7	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	929	342	59	12	93.1	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	929	342	59	12	93.1	5.7
	SHELTON, WA							
54	**Professional, scientific, & technical services**	**30**	**8 917**	**3 739**	**893**	**173**	**38.3**	**18.8**
541	Professional, scientific, & technical services	30	8 917	3 739	893	173	38.3	18.8
5411	Legal services	13	5 877	2 452	570	100	20.9	28.4
54119	Other legal services	3	3 309	1 684	377	62	D	49.1
541191	Title abstract & settlement offices	3	3 309	1 684	377	62	D	49.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 325	566	153	38	78.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 325	566	153	38	78.1	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHORELINE, WA *							
54	**Professional, scientific, & technical services**	**74**	**11 327**	**3 343**	**746**	**159**	**65.8**	**10.1**
541	Professional, scientific, & technical services	74	11 327	3 343	746	159	65.8	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	1 305	495	100	33	56.1	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	1 305	495	100	33	56.1	9.7
5413	Architectural, engineering, & related services	16	2 168	710	171	39	89.9	–
5418	Advertising & related services	4	1 995	395	89	16	84.6	–
5419	Other professional, scientific, & technical services	6	D	D	D	a	D	D
54192	Photographic services	4	D	D	D	a	D	D
	SNOHOMISH, WA							
54	**Professional, scientific, & technical services**	**24**	**4 957**	**1 999**	**368**	**78**	**53.6**	**11.4**
541	Professional, scientific, & technical services	24	4 957	1 999	368	78	53.6	11.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 100	337	73	40	79.8	20.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 100	337	73	40	79.8	20.2
	SPOKANE, WA							
54	**Professional, scientific, & technical services**	**635**	**357 449**	**151 892**	**32 664**	**4 413**	**22.7**	**11.9**
541	Professional, scientific, & technical services	635	357 449	151 892	32 664	4 413	22.7	11.9
5411	Legal services	260	125 580	64 211	12 711	1 514	20.8	7.7
54111	Offices of lawyers	255	D	D	D	g	D	D
541110	Offices of lawyers	255	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	255	D	D	D	g	D	D
54119	Other legal services	5	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	98	53 093	20 570	5 228	927	17.3	13.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	98	53 093	20 570	5 228	927	17.3	13.5
541211	Offices of certified public accountants	58	41 671	14 976	3 752	507	12.3	9.2
541213	Tax return preparation services	8	D	D	D	c	D	D
541219	Other accounting services	30	D	D	D	c	D	D
5413	Architectural, engineering, & related services	104	86 051	34 471	7 979	874	24.8	15.1
54131	Architectural services	35	24 202	9 733	2 239	247	23.1	1.1
541310	Architectural services	35	24 202	9 733	2 239	247	23.1	1.1
54133	Engineering services	58	56 274	22 353	5 159	542	22.6	22.7
541330	Engineering services	58	56 274	22 353	5 159	542	22.6	22.7
5414	Specialized design services	17	4 624	962	191	43	28.1	.4
54143	Graphic design services	11	D	D	D	b	D	D
541430	Graphic design services	11	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	9	3 379	684	131	27	26.9	–
5415	Computer systems design & related services	25	29 085	10 489	1 953	167	8.7	36.2
54151	Computer systems design & related services	25	29 085	10 489	1 953	167	8.7	36.2
541511	Custom computer programming services	15	D	D	D	b	D	D
541512	Computer systems design services	9	15 949	4 420	984	86	4.8	–
5415121	Computer systems integrators	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	45	23 698	8 977	1 930	267	27.8	5.4
54161	Management consulting services	36	21 764	8 401	1 799	244	22.8	5.6
541611	Administrative management & general management consulting service	14	D	D	D	c	D	D
541612	Human resources & executive search consulting services	14	5 072	1 890	380	89	49.4	19.5
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	49	21 856	7 673	1 608	267	41.0	2.4
54181	Advertising agencies	21	7 982	4 083	894	107	19.9	.4
541810	Advertising agencies	21	7 982	4 083	894	107	19.9	.4
54189	Other services related to advertising	13	4 068	1 071	210	89	31.9	6.7
541890	Other services related to advertising	13	4 068	1 071	210	89	31.9	6.7
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	34	D	D	D	e	D	D
54192	Photographic services	25	D	D	D	c	D	D
541921	Photographic studios, portrait	20	D	D	D	c	D	D
	STANWOOD, WA							
54	**Professional, scientific, & technical services**	**8**	**1 045**	**317**	**76**	**19**	**56.6**	**–**
541	Professional, scientific, & technical services	8	1 045	317	76	19	56.6	–
	STEILACOOM, WA							
54	**Professional, scientific, & technical services**	**5**	**1 311**	**574**	**76**	**11**	**33.2**	**53.2**
541	Professional, scientific, & technical services	5	1 311	574	76	11	33.2	53.2
	SULTAN, WA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SUMNER, WA							
54	**Professional, scientific, & technical services**	**18**	**10 956**	**3 708**	**897**	**102**	**18.2**	**.8**
541	Professional, scientific, & technical services	18	10 956	3 708	897	102	18.2	.8
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	SUNNYSIDE, WA							
54	**Professional, scientific, & technical services**	**16**	**3 722**	**1 120**	**279**	**58**	**67.7**	**10.9**
541	Professional, scientific, & technical services	16	3 722	1 120	279	58	67.7	10.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 010	683	170	33	76.2	20.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 010	683	170	33	76.2	20.1
	TACOMA, WA							
54	**Professional, scientific, & technical services**	**434**	**278 602**	**108 668**	**23 799**	**2 722**	**17.8**	**4.2**
541	Professional, scientific, & technical services	434	278 602	108 668	23 799	2 722	17.8	4.2
5411	Legal services	226	112 594	45 110	9 171	1 149	21.2	4.5
54111	Offices of lawyers	221	112 215	44 937	9 121	1 134	21.2	4.3
541110	Offices of lawyers	221	112 215	44 937	9 121	1 134	21.2	4.3
5411101	Offices of lawyers (except legal aid societies)	221	112 215	44 937	9 121	1 134	21.2	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	52	23 652	12 832	2 988	345	13.8	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	52	23 652	12 832	2 988	345	13.8	5.8
541211	Offices of certified public accountants	30	21 102	11 879	2 699	259	10.9	4.6
541213	Tax return preparation services	7	906	302	99	40	22.0	–
541219	Other accounting services	15	1 644	651	190	46	46.5	24.6
5413	Architectural, engineering, & related services	61	55 389	23 800	5 502	548	20.3	3.4
54131	Architectural services	25	23 132	6 999	1 621	174	16.2	.3
541310	Architectural services	25	23 132	6 999	1 621	174	16.2	.3
54133	Engineering services	26	28 637	15 180	3 450	325	17.2	6.1
541330	Engineering services	26	28 637	15 180	3 450	325	17.2	6.1
54137	Surveying & mapping (except geophysical) services	4	1 684	1 090	318	30	40.6	–
541370	Surveying & mapping (except geophysical) services	4	1 684	1 090	318	30	40.6	–
5414	Specialized design services	13	2 580	1 116	172	38	20.3	11.7
54143	Graphic design services	7	2 338	1 056	160	33	16.5	8.5
541430	Graphic design services	7	2 338	1 056	160	33	16.5	8.5
5415	Computer systems design & related services	23	62 528	18 072	4 194	333	4.4	2.5
54151	Computer systems design & related services	23	62 528	18 072	4 194	333	4.4	2.5
541512	Computer systems design services	13	D	D	D	e	D	D
5415121	Computer systems integrators	6	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	30	8 296	3 676	854	124	44.1	13.2
54161	Management consulting services	19	4 151	1 788	431	78	47.7	17.7
5418	Advertising & related services	11	7 448	1 617	364	51	38.1	2.6
54189	Other services related to advertising	5	4 488	631	146	21	5.9	–
541890	Other services related to advertising	5	4 488	631	146	21	5.9	–
5419	Other professional, scientific, & technical services	15	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	TOPPENISH, WA							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TUKWILA, WA							
54	**Professional, scientific, & technical services**	**78**	**83 252**	**29 937**	**6 377**	**668**	**17.1**	**5.0**
541	Professional, scientific, & technical services	78	83 252	29 937	6 377	668	17.1	5.0
5411	Legal services	12	4 203	1 017	239	33	86.5	3.7
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	4 208	2 138	535	81	42.7	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	4 208	2 138	535	81	42.7	1.3
541219	Other accounting services	5	1 458	747	186	34	69.8	3.6
5413	Architectural, engineering, & related services	11	12 305	5 697	1 121	97	34.5	17.3
54133	Engineering services	8	D	D	D	b	D	D
541330	Engineering services	8	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	19	38 421	15 464	3 158	302	5.3	4.6
54151	Computer systems design & related services	19	38 421	15 464	3 158	302	5.3	4.6
541511	Custom computer programming services	11	D	D	D	c	D	D
541512	Computer systems design services	7	26 927	7 346	1 761	181	3.0	4.7
5415121	Computer systems integrators	7	26 927	7 346	1 761	181	3.0	4.7
5416	Management, scientific, & technical consulting services	12	5 236	3 073	612	54	43.2	–
54161	Management consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	6	2 737	1 026	330	31	8.4	1.8
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54193	Translation & interpretation services	1	D	D	D	b	D	D
541930	Translation & interpretation services	1	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	a	D	D
	TUMWATER, WA							
54	**Professional, scientific, & technical services**	**22**	**7 452**	**2 608**	**702**	**87**	**41.0**	**.7**
541	Professional, scientific, & technical services	22	7 452	2 608	702	87	41.0	.7
5411	Legal services	6	3 715	1 172	325	30	19.5	–
54111	Offices of lawyers	6	3 715	1 172	325	30	19.5	–
541110	Offices of lawyers	6	3 715	1 172	325	30	19.5	–
5411101	Offices of lawyers (except legal aid societies)	6	3 715	1 172	325	30	19.5	–
	UNION GAP, WA							
54	**Professional, scientific, & technical services**	**5**	**815**	**224**	**49**	**19**	**9.1**	**13.0**
	UNIVERSITY PLACE, WA *							
54	**Professional, scientific, & technical services**	**32**	**10 575**	**4 736**	**989**	**122**	**42.8**	**5.4**
541	Professional, scientific, & technical services	32	10 575	4 736	989	122	42.8	5.4
5411	Legal services	9	4 461	2 025	416	41	15.8	4.6
54111	Offices of lawyers	9	4 461	2 025	416	41	15.8	4.6
541110	Offices of lawyers	9	4 461	2 025	416	41	15.8	4.6
5411101	Offices of lawyers (except legal aid societies)	9	4 461	2 025	416	41	15.8	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 402	723	142	23	67.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 402	723	142	23	67.0	–
5413	Architectural, engineering, & related services	3	1 450	704	151	17	100.0	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	VANCOUVER, WA							
54	**Professional, scientific, & technical services**	**333**	**158 345**	**68 255**	**15 170**	**2 070**	**26.5**	**6.8**
541	Professional, scientific, & technical services	333	158 345	68 255	15 170	2 070	26.5	6.8
5411	Legal services	102	44 050	18 277	3 985	482	24.9	4.0
54111	Offices of lawyers	95	40 776	17 240	3 731	438	26.9	4.0
541110	Offices of lawyers	95	40 776	17 240	3 731	438	26.9	4.0
5411101	Offices of lawyers (except legal aid societies)	95	40 776	17 240	3 731	438	26.9	4.0
54119	Other legal services	7	3 274	1 037	254	44	.4	3.3
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	56	20 087	9 697	2 462	581	33.0	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	56	20 087	9 697	2 462	581	33.0	11.5
541211	Offices of certified public accountants	28	11 076	4 394	1 048	153	35.9	20.4
541213	Tax return preparation services	6	1 476	574	194	89	28.1	–
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	56	38 790	16 291	3 695	377	31.0	4.3
54131	Architectural services	12	D	D	D	b	D	D
541310	Architectural services	12	D	D	D	b	D	D
54133	Engineering services	32	24 374	10 077	2 545	241	36.3	6.3
541330	Engineering services	32	24 374	10 077	2 545	241	36.3	6.3
54137	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
5414	Specialized design services	8	2 263	496	117	25	25.5	–
5415	Computer systems design & related services	33	15 673	8 895	1 650	152	26.3	5.2
54151	Computer systems design & related services	33	15 673	8 895	1 650	152	26.3	5.2
541511	Custom computer programming services	21	D	D	D	b	D	D
541512	Computer systems design services	10	6 404	3 249	595	56	50.8	–
5416	Management, scientific, & technical consulting services	49	25 449	9 960	2 377	216	18.8	10.7
54161	Management consulting services	40	22 555	9 002	2 240	197	12.1	12.1
541611	Administrative management & general management consulting service	19	8 161	3 461	747	53	21.0	27.0
541614	Process, physical distribution, & logistics consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	8	3 183	657	172	33	58.1	–
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	17	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
54193	Translation & interpretation services	5	D	D	D	b	D	D
541930	Translation & interpretation services	5	D	D	D	b	D	D
	WALLA WALLA, WA							
54	**Professional, scientific, & technical services**	**59**	**17 501**	**6 770**	**1 486**	**265**	**40.2**	**1.4**
541	Professional, scientific, & technical services	59	17 501	6 770	1 486	265	40.2	1.4
5411	Legal services	22	7 349	3 102	606	108	39.2	–
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	b	D	D
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	WAPATO, WA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WASHOUGAL, WA							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WENATCHEE, WA							
54	**Professional, scientific, & technical services**	**78**	**36 609**	**15 410**	**3 685**	**467**	**33.6**	**1.5**
541	Professional, scientific, & technical services	78	36 609	15 410	3 685	467	33.6	1.5
5411	Legal services	33	18 177	9 099	2 109	222	25.7	1.4
54111	Offices of lawyers	33	18 177	9 099	2 109	222	25.7	1.4
541110	Offices of lawyers	33	18 177	9 099	2 109	222	25.7	1.4
5411101	Offices of lawyers (except legal aid societies)	33	18 177	9 099	2 109	222	25.7	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	6 957	1 620	430	71	22.6	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	6 957	1 620	430	71	22.6	1.0
541211	Offices of certified public accountants	7	6 505	1 495	393	60	17.2	1.1
5413	Architectural, engineering, & related services	13	5 336	2 287	510	68	34.7	2.6
5418	Advertising & related services	5	D	D	D	b	D	D
	WEST RICHLAND, WA							
54	**Professional, scientific, & technical services**	**4**	**464**	**203**	**19**	**5**	**81.5**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WOODINVILLE, WA *							
54	**Professional, scientific, & technical services**	**56**	**65 469**	**14 597**	**3 595**	**414**	**10.2**	**2.3**
541	Professional, scientific, & technical services	56	65 469	14 597	3 595	414	10.2	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 581	871	254	20	26.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 581	871	254	20	26.2	–
5413	Architectural, engineering, & related services	16	8 058	3 495	594	87	48.2	13.2
5416	Management, scientific, & technical consulting services	5	D	D	D	a	D	D
54161	Management consulting services	5	D	D	D	a	D	D
541618	Other management consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	6	D	D	D	c	D	D
54189	Other services related to advertising	5	D	D	D	c	D	D
541890	Other services related to advertising	5	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	5	D	D	D	c	D	D
	WOODLAND, WA *							
54	**Professional, scientific, & technical services**	**3**	**271**	**66**	**9**	**2**	**100.0**	**–**
	WOODLAND, WA (CLARK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	WOODLAND, WA (COWLITZ COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	YAKIMA, WA							
54	**Professional, scientific, & technical services**	**158**	**102 554**	**36 994**	**8 460**	**1 038**	**28.0**	**3.6**
541	Professional, scientific, & technical services	158	102 554	36 994	8 460	1 038	28.0	3.6
5411	Legal services	71	38 381	16 118	3 315	426	40.0	3.4
54111	Offices of lawyers	68	35 454	15 047	3 113	381	40.3	3.7
541110	Offices of lawyers	68	35 454	15 047	3 113	381	40.3	3.7
5411101	Offices of lawyers (except legal aid societies)	68	35 454	15 047	3 113	381	40.3	3.7
54119	Other legal services	3	2 927	1 071	202	45	D	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	15 430	5 339	1 539	215	13.3	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	15 430	5 339	1 539	215	13.3	7.3
541211	Offices of certified public accountants	17	13 554	4 706	1 330	131	9.2	6.2
5413	Architectural, engineering, & related services	24	41 143	12 301	2 682	274	21.4	.4
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
54133	Engineering services	12	35 293	10 251	2 264	209	18.8	.2
541330	Engineering services	12	35 293	10 251	2 264	209	18.8	.2
5418	Advertising & related services	5	D	D	D	b	D	D
	BALANCE OF ADAMS COUNTY, WA							
54	**Professional, scientific, & technical services**	**6**	**2 760**	**185**	**52**	**12**	**85.2**	**–**
541	Professional, scientific, & technical services	6	2 760	185	52	12	85.2	–
	BALANCE OF ASOTIN COUNTY, WA							
54	**Professional, scientific, & technical services**	**3**	**486**	**129**	**29**	**6**	**D**	**–**
	BALANCE OF BENTON COUNTY, WA							
54	**Professional, scientific, & technical services**	**18**	**D**	**D**	**D**	**h**	**D**	**D**
541	Professional, scientific, & technical services	18	D	D	D	h	D	D
5413	Architectural, engineering, & related services	5	D	D	D	e	D	D
54133	Engineering services	3	D	D	D	e	D	D
541330	Engineering services	3	D	D	D	e	D	D
5417	Scientific research & development services	1	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	h	D	D
	BALANCE OF CHELAN COUNTY, WA							
54	**Professional, scientific, & technical services**	**28**	**6 145**	**2 295**	**504**	**93**	**34.0**	**3.9**
541	Professional, scientific, & technical services	28	6 145	2 295	504	93	34.0	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	1 967	596	149	33	18.4	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CLALLAM COUNTY, WA							
54	**Professional, scientific, & technical services**	**23**	**13 107**	**3 599**	**875**	**97**	**11.6**	**1.2**
541	Professional, scientific, & technical services	23	13 107	3 599	875	97	11.6	1.2
5417	Scientific research & development services	1	D	D	D	b	D	D
	BALANCE OF CLARK COUNTY, WA							
54	**Professional, scientific, & technical services**	**194**	**60 398**	**22 990**	**4 967**	**702**	**45.8**	**4.4**
541	Professional, scientific, & technical services	194	60 398	22 990	4 967	702	45.8	4.4
5411	Legal services	8	D	D	D	b	D	D
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	52	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	52	D	D	D	c	D	D
541211	Offices of certified public accountants	22	D	D	D	b	D	D
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	44	D	D	D	c	D	D
54133	Engineering services	31	D	D	D	c	D	D
541330	Engineering services	31	D	D	D	c	D	D
5414	Specialized design services	7	D	D	D	b	D	D
54141	Interior design services	4	D	D	D	a	D	D
541410	Interior design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	25	D	D	D	c	D	D
54151	Computer systems design & related services	25	D	D	D	c	D	D
541512	Computer systems design services	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	32	D	D	D	b	D	D
54161	Management consulting services	25	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	b	D	D
54189	Other services related to advertising	7	1 581	289	52	18	36.8	28.8
541890	Other services related to advertising	7	1 581	289	52	18	36.8	28.8
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	BALANCE OF COWLITZ COUNTY, WA							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	BALANCE OF DOUGLAS COUNTY, WA							
54	**Professional, scientific, & technical services**	**7**	**689**	**393**	**118**	**13**	**75.0**	**–**
	BALANCE OF FERRY COUNTY, WA							
54	**Professional, scientific, & technical services**	**7**	**1 937**	**824**	**170**	**27**	**88.9**	**10.1**
541	Professional, scientific, & technical services	7	1 937	824	170	27	88.9	10.1
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	BALANCE OF FRANKLIN COUNTY, WA							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	BALANCE OF GARFIELD COUNTY, WA							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF GRANT COUNTY, WA							
54	**Professional, scientific, & technical services**	**21**	**2 681**	**849**	**135**	**49**	**95.0**	**3.1**
541	Professional, scientific, & technical services	21	2 681	849	135	49	95.0	3.1
	BALANCE OF GRAYS HARBOR COUNTY, WA							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ISLAND COUNTY, WA							
54	**Professional, scientific, & technical services**	**77**	**13 692**	**4 179**	**953**	**165**	**68.3**	**12.7**
541	Professional, scientific, & technical services	77	13 692	4 179	953	165	68.3	12.7
5411	Legal services	16	3 265	710	158	33	64.4	30.4
54111	Offices of lawyers	16	3 265	710	158	33	64.4	30.4
541110	Offices of lawyers	16	3 265	710	158	33	64.4	30.4
5411101	Offices of lawyers (except legal aid societies)	16	3 265	710	158	33	64.4	30.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 081	329	68	22	97.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 081	329	68	22	97.2	–
5413	Architectural, engineering, & related services	18	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
	BALANCE OF JEFFERSON COUNTY, WA							
54	**Professional, scientific, & technical services**	**20**	**2 531**	**845**	**172**	**43**	**91.7**	**8.3**
541	Professional, scientific, & technical services	20	2 531	845	172	43	91.7	8.3
	BALANCE OF KING COUNTY, WA							
54	**Professional, scientific, & technical services**	**705**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	705	D	D	D	g	D	D
5411	Legal services	45	6 474	2 262	524	101	65.3	20.9
54111	Offices of lawyers	45	6 474	2 262	524	101	65.3	20.9
541110	Offices of lawyers	45	6 474	2 262	524	101	65.3	20.9
5411101	Offices of lawyers (except legal aid societies)	45	6 474	2 262	524	101	65.3	20.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	108	11 789	5 080	1 195	348	56.1	37.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	108	11 789	5 080	1 195	348	56.1	37.3
541211	Offices of certified public accountants	37	D	D	D	b	D	D
541213	Tax return preparation services	13	934	250	95	41	65.2	4.6
541219	Other accounting services	55	3 675	1 296	322	85	78.2	8.3
5413	Architectural, engineering, & related services	135	D	D	D	f	D	D
54133	Engineering services	94	D	D	D	f	D	D
541330	Engineering services	94	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	9	2 741	1 345	283	41	43.2	2.1
541370	Surveying & mapping (except geophysical) services	9	2 741	1 345	283	41	43.2	2.1
54138	Testing laboratories	4	D	D	D	e	D	D
541380	Testing laboratories	4	D	D	D	e	D	D
5414	Specialized design services	33	D	D	D	b	D	D
54143	Graphic design services	24	2 468	660	105	31	58.5	–
541430	Graphic design services	24	2 468	660	105	31	58.5	–
5415	Computer systems design & related services	161	46 093	20 171	4 891	419	37.5	9.6
54151	Computer systems design & related services	161	46 093	20 171	4 891	419	37.5	9.6
541511	Custom computer programming services	84	D	D	D	e	D	D
541512	Computer systems design services	49	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	40	5 566	2 798	717	79	76.1	1.5
541519	Other computer related services	27	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	161	D	D	D	e	D	D
54161	Management consulting services	114	D	D	D	c	D	D
541611	Administrative management & general management consulting service	53	D	D	D	b	D	D
541612	Human resources & executive search consulting services	28	5 699	2 244	489	51	78.7	6.4
541613	Marketing consulting services	27	D	D	D	b	D	D
54162	Environmental consulting services	16	4 194	1 779	353	42	76.5	9.0
541620	Environmental consulting services	16	4 194	1 779	353	42	76.5	9.0
54169	Other scientific & technical consulting services	31	7 105	2 670	608	62	36.3	5.7
541690	Other scientific & technical consulting services	31	7 105	2 670	608	62	36.3	5.7
5418	Advertising & related services	23	D	D	D	b	D	D
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	29	D	D	D	c	D	D
54192	Photographic services	20	D	D	D	b	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF KITSAP COUNTY, WA							
54	**Professional, scientific, & technical services**	**166**	**39 000**	**13 640**	**2 824**	**529**	**46.6**	**16.3**
541	Professional, scientific, & technical services	166	39 000	13 640	2 824	529	46.6	16.3
5411	Legal services	35	11 256	3 852	923	156	30.2	34.3
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
54119	Other legal services	1	D	D	D	b	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	2 915	1 197	196	51	39.8	37.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	2 915	1 197	196	51	39.8	37.4
5413	Architectural, engineering, & related services	42	10 536	3 754	753	117	79.5	1.1
5414	Specialized design services	8	2 448	533	111	41	18.1	–
5415	Computer systems design & related services	23	4 257	1 724	373	63	49.7	5.1
54151	Computer systems design & related services	23	4 257	1 724	373	63	49.7	5.1
5418	Advertising & related services	6	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	2 182	765	124	34	14.2	7.9
54192	Photographic services	11	D	D	D	b	D	D
	BALANCE OF KITTITAS COUNTY, WA							
54	**Professional, scientific, & technical services**	**10**	**1 119**	**260**	**55**	**12**	**74.2**	**.9**
541	Professional, scientific, & technical services	10	1 119	260	55	12	74.2	.9
	BALANCE OF KLICKITAT COUNTY, WA							
54	**Professional, scientific, & technical services**	**24**	**4 011**	**1 415**	**316**	**54**	**80.9**	**10.7**
541	Professional, scientific, & technical services	24	4 011	1 415	316	54	80.9	10.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
	BALANCE OF LEWIS COUNTY, WA							
54	**Professional, scientific, & technical services**	**25**	**3 152**	**1 177**	**235**	**59**	**68.8**	**25.5**
541	Professional, scientific, & technical services	25	3 152	1 177	235	59	68.8	25.5
	BALANCE OF LINCOLN COUNTY, WA							
54	**Professional, scientific, & technical services**	**10**	**4 605**	**2 383**	**531**	**78**	**15.9**	**–**
541	Professional, scientific, & technical services	10	4 605	2 383	531	78	15.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	BALANCE OF MASON COUNTY, WA							
54	**Professional, scientific, & technical services**	**28**	**8 142**	**2 156**	**186**	**111**	**29.1**	**2.0**
541	Professional, scientific, & technical services	28	8 142	2 156	186	111	29.1	2.0
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
54161	Management consulting services	7	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
	BALANCE OF OKANOGAN COUNTY, WA							
54	**Professional, scientific, & technical services**	**32**	**5 361**	**1 933**	**441**	**84**	**56.2**	**19.2**
541	Professional, scientific, & technical services	32	5 361	1 933	441	84	56.2	19.2
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
	BALANCE OF PACIFIC COUNTY, WA							
54	**Professional, scientific, & technical services**	**29**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	29	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	BALANCE OF PEND OREILLE COUNTY, WA							
54	**Professional, scientific, & technical services**	**11**	**3 500**	**1 436**	**303**	**56**	**10.1**	**43.4**
541	Professional, scientific, & technical services	11	3 500	1 436	303	56	10.1	43.4
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF PIERCE COUNTY, WA							
54	**Professional, scientific, & technical services**	**223**	**59 244**	**22 155**	**4 770**	**750**	**49.5**	**4.7**
541	Professional, scientific, & technical services	223	59 244	22 155	4 770	750	49.5	4.7
5411	Legal services	24	D	D	D	b	D	D
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	51	7 009	2 624	688	178	52.1	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	51	7 009	2 624	688	178	52.1	8.4
541219	Other accounting services	29	D	D	D	b	D	D
5413	Architectural, engineering, & related services	46	D	D	D	e	D	D
54131	Architectural services	9	4 851	1 674	402	56	38.4	–
541310	Architectural services	9	4 851	1 674	402	56	38.4	–
54133	Engineering services	25	D	D	D	c	D	D
541330	Engineering services	25	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	7	1 810	895	189	37	40.3	3.1
541370	Surveying & mapping (except geophysical) services	7	1 810	895	189	37	40.3	3.1
5414	Specialized design services	11	1 920	249	42	20	61.5	3.8
5415	Computer systems design & related services	24	D	D	D	b	D	D
54151	Computer systems design & related services	24	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	35	D	D	D	b	D	D
54161	Management consulting services	20	3 232	1 175	214	29	82.1	.7
5418	Advertising & related services	13	D	D	D	b	D	D
	BALANCE OF SAN JUAN COUNTY, WA							
54	**Professional, scientific, & technical services**	**53**	**11 771**	**5 174**	**912**	**135**	**67.9**	**6.7**
541	Professional, scientific, & technical services	53	11 771	5 174	912	135	67.9	6.7
5413	Architectural, engineering, & related services	11	2 215	1 054	249	41	86.6	–
	BALANCE OF SKAGIT COUNTY, WA							
54	**Professional, scientific, & technical services**	**54**	**18 443**	**7 184**	**1 416**	**183**	**47.6**	**35.4**
541	Professional, scientific, & technical services	54	18 443	7 184	1 416	183	47.6	35.4
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	b	D	D
54161	Management consulting services	7	D	D	D	b	D	D
541611	Administrative management & general management consulting service	5	D	D	D	b	D	D
	BALANCE OF SKAMANIA COUNTY, WA							
54	**Professional, scientific, & technical services**	**9**	**1 056**	**323**	**46**	**13**	**66.8**	**24.8**
541	Professional, scientific, & technical services	9	1 056	323	46	13	66.8	24.8
	BALANCE OF SNOHOMISH COUNTY, WA							
54	**Professional, scientific, & technical services**	**236**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	236	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	45	5 014	2 064	444	108	61.9	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	45	5 014	2 064	444	108	61.9	5.1
541219	Other accounting services	23	1 308	551	99	34	85.0	12.2
5413	Architectural, engineering, & related services	64	D	D	D	c	D	D
54135	Building inspection services	8	D	D	D	b	D	D
541350	Building inspection services	8	D	D	D	b	D	D
5414	Specialized design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	44	D	D	D	b	D	D
54151	Computer systems design & related services	44	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	40	6 464	2 908	560	78	58.9	9.3
54161	Management consulting services	25	3 708	1 728	329	44	47.8	16.3
5418	Advertising & related services	12	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SPOKANE COUNTY, WA							
54	**Professional, scientific, & technical services**	**235**	**85 091**	**34 351**	**8 255**	**1 289**	**28.5**	**18.6**
541	Professional, scientific, & technical services	235	85 091	34 351	8 255	1 289	28.5	18.6
5411	Legal services	53	12 050	5 680	1 236	202	50.6	3.9
54111	Offices of lawyers	49	D	D	D	c	D	D
541110	Offices of lawyers	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	4 921	2 342	495	99	45.6	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	4 921	2 342	495	99	45.6	9.8
5413	Architectural, engineering, & related services	48	21 677	8 712	1 981	240	36.3	32.1
54133	Engineering services	24	10 661	4 850	1 037	141	50.7	–
541330	Engineering services	24	10 661	4 850	1 037	141	50.7	–
54136	Geophysical surveying & mapping services	3	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	3	D	D	D	b	D	D
5415	Computer systems design & related services	28	27 794	12 100	3 135	295	9.6	22.1
54151	Computer systems design & related services	28	27 794	12 100	3 135	295	9.6	22.1
541511	Custom computer programming services	11	D	D	D	c	D	D
541512	Computer systems design services	16	20 456	7 446	1 866	169	6.1	28.9
5415121	Computer systems integrators	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	29	D	D	D	b	D	D
54169	Other scientific & technical consulting services	6	D	D	D	b	D	D
541690	Other scientific & technical consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	19	D	D	D	e	D	D
54189	Other services related to advertising	8	D	D	D	c	D	D
541890	Other services related to advertising	8	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	16	D	D	D	b	D	D
	BALANCE OF STEVENS COUNTY, WA							
54	**Professional, scientific, & technical services**	**14**	**1 596**	**498**	**96**	**27**	**85.8**	**14.2**
541	Professional, scientific, & technical services	14	1 596	498	96	27	85.8	14.2
	BALANCE OF THURSTON COUNTY, WA							
54	**Professional, scientific, & technical services**	**82**	**16 441**	**7 667**	**1 461**	**201**	**53.6**	**8.6**
541	Professional, scientific, & technical services	82	16 441	7 667	1 461	201	53.6	8.6
5413	Architectural, engineering, & related services	21	D	D	D	b	D	D
5415	Computer systems design & related services	22	D	D	D	b	D	D
54151	Computer systems design & related services	22	D	D	D	b	D	D
	BALANCE OF WAHKIAKUM COUNTY, WA							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF WALLA WALLA COUNTY, WA							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	BALANCE OF WHATCOM COUNTY, WA							
54	**Professional, scientific, & technical services**	**85**	**49 892**	**25 518**	**4 952**	**564**	**23.9**	**36.8**
541	Professional, scientific, & technical services	85	49 892	25 518	4 952	564	23.9	36.8
5413	Architectural, engineering, & related services	29	D	D	D	e	D	D
54133	Engineering services	18	D	D	D	e	D	D
541330	Engineering services	18	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	23	D	D	D	c	D	D
54161	Management consulting services	18	D	D	D	c	D	D
541611	Administrative management & general management consulting service	11	D	D	D	c	D	D
	BALANCE OF WHITMAN COUNTY, WA							
54	**Professional, scientific, & technical services**	**8**	**900**	**342**	**21**	**8**	**98.4**	**1.6**
541	Professional, scientific, & technical services	8	900	342	21	8	98.4	1.6
	BALANCE OF YAKIMA COUNTY, WA							
54	**Professional, scientific, & technical services**	**26**	**5 746**	**2 600**	**506**	**98**	**78.7**	**12.0**
541	Professional, scientific, & technical services	26	5 746	2 600	506	98	78.7	12.0
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

WASHINGTON

Bothell is in King and Snohomish Counties.

Burien was incorporated in February 1993.

Edgewood was incorporated in February 1996.

Enumclaw is in King and Pierce Counties.

Lakewood was incorporated in February 1996.

Milton is in King and Pierce Counties.

Newcastle was incorporated in September 1994.

Pacific is in King and Pierce Counties.

Shoreline was incorporated in August 1995.

University Place was incorporated in August 1995.

Woodinville was incorporated in March 1993.

Woodland is in Clark and Cowlitz Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E. Metropolitan Areas

WASHINGTON

Bellingham, WA MSA

Whatcom County, WA

Bremerton, WA PMSA

Kitsap County, WA

Olympia, WA PMSA

Thurston County, WA

Portland—Vancouver, OR—WA PMSA

Clackamas County, OR

Columbia County, OR

Multnomah County, OR

Washington County, OR

Yamhill County, OR

Clark County, WA

Portland—Salem, OR—WA CMSA

Portland—Vancouver, OR—WA PMSA

Clackamas County, OR

Columbia County, OR

Multnomah County, OR

Washington County, OR

Yamhill County, OR

Clark County, WA

Salem, OR PMSA

Marion County, OR

Polk County, OR

Richland—Kennewick—Pasco, WA MSA

Benton County, WA

Franklin County, WA

Seattle—Bellevue—Everett, WA PMSA

Island County, WA

King County, WA

Snohomish County, WA

Seattle—Tacoma—Bremerton, WA CMSA

Bremerton, WA PMSA

Kitsap County, WA

Olympia, WA PMSA

Thurston County, WA

Seattle—Bellevue—Everett, WA PMSA

Island County, WA

King County, WA

Snohomish County, WA

Tacoma, WA PMSA

Pierce County, WA

Spokane, WA MSA

Spokane County, WA

Tacoma, WA PMSA

Pierce County, WA

Yakima, WA MSA

Yakima County, WA

U.S. Census Bureau, 1997 Economic Census

Wisconsin

1997

Issued December 1999

EC97S54A-WI

1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

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Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WISCONSIN							
54	**Professional, scientific, & technical services**	**9 281**	**6 398 934**	**2 542 313**	**561 648**	**70 689**	**20.2**	**4.8**
541	Professional, scientific, & technical services	9 281	6 398 934	2 542 313	561 648	70 689	20.2	4.8
5411	Legal services	2 414	1 422 092	630 076	123 331	14 887	16.6	2.8
54111	Offices of lawyers	2 210	1 334 157	594 426	115 750	13 460	16.5	2.6
541110	Offices of lawyers	2 210	1 334 157	594 426	115 750	13 460	16.5	2.6
5411101	Offices of lawyers (except legal aid societies)	2 210	1 334 157	594 426	115 750	13 460	16.5	2.6
54119	Other legal services	204	87 935	35 650	7 581	1 427	18.3	4.7
541191	Title abstract & settlement offices	182	81 266	34 215	7 279	1 347	13.8	4.9
541199	All other legal services	22	6 669	1 435	302	80	72.8	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 657	789 127	332 325	81 362	14 876	18.4	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 657	789 127	332 325	81 362	14 876	18.4	5.2
541211	Offices of certified public accountants	808	597 666	252 244	59 249	7 596	13.8	4.7
541213	Tax return preparation services	303	42 362	15 554	5 952	3 048	35.7	4.6
541214	Payroll services	36	46 957	22 037	5 225	1 988	3.7	10.5
541219	Other accounting services	510	102 142	42 490	10 936	2 244	45.5	5.7
5413	Architectural, engineering, & related services	1 550	1 392 531	581 446	128 927	14 616	27.1	3.2
54131	Architectural services	286	217 008	86 594	18 970	2 125	20.9	1.3
541310	Architectural services	286	217 008	86 594	18 970	2 125	20.9	1.3
54133	Engineering services	903	1 003 628	421 519	93 599	9 747	28.9	3.0
541330	Engineering services	903	1 003 628	421 519	93 599	9 747	28.9	3.0
54134	Drafting services	30	D	D	D	c	D	D
541340	Drafting services	30	D	D	D	c	D	D
54135	Building inspection services	68	17 486	8 870	1 871	321	45.2	4.1
541350	Building inspection services	68	17 486	8 870	1 871	321	45.2	4.1
54136	Geophysical surveying & mapping services	1	D	D	D	a	D	D
541360	Geophysical surveying & mapping services	1	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	169	62 217	28 142	6 153	1 132	24.8	2.7
541370	Surveying & mapping (except geophysical) services	169	62 217	28 142	6 153	1 132	24.8	2.7
54138	Testing laboratories	93	84 655	32 446	7 451	1 174	20.6	10.9
541380	Testing laboratories	93	84 655	32 446	7 451	1 174	20.6	10.9
5414	Specialized design services	404	233 820	75 744	16 712	2 127	21.0	2.8
54141	Interior design services	121	48 201	9 203	1 922	459	43.3	4.8
541410	Interior design services	121	48 201	9 203	1 922	459	43.3	4.8
54142	Industrial design services	26	69 658	26 303	6 244	448	1.2	1.6
541420	Industrial design services	26	69 658	26 303	6 244	448	1.2	1.6
54143	Graphic design services	246	113 187	39 614	8 399	1 190	23.2	2.7
541430	Graphic design services	246	113 187	39 614	8 399	1 190	23.2	2.7
5414301	Graphic design services (except commercial art & medical artists)	194	99 298	35 014	7 275	1 017	23.1	2.9
5414302	Commercial art	51	D	D	D	c	D	D
5414303	Medical artists	1	D	D	D	a	D	D
54149	Other specialized design services	11	2 774	624	147	30	41.2	1.6
541490	Other specialized design services	11	2 774	624	147	30	41.2	1.6
5415	Computer systems design & related services	853	851 472	356 662	86 691	7 321	17.0	9.6
54151	Computer systems design & related services	853	851 472	356 662	86 691	7 321	17.0	9.6
541511	Custom computer programming services	364	329 865	172 568	42 871	3 162	11.9	12.4
541512	Computer systems design services	395	449 579	167 074	39 196	3 724	21.7	8.5
5415121	Computer systems integrators	155	362 982	125 616	30 714	2 728	14.1	9.4
5415122	Computer systems consultants (except systems integrators)	240	86 597	41 458	8 482	996	53.8	4.9
541513	Computer facilities management services	9	D	D	D	c	D	D
541519	Other computer related services	85	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	1 104	601 364	233 045	48 093	5 418	27.0	6.9
54161	Management consulting services	843	513 955	198 652	40 386	4 329	24.7	6.5
541611	Administrative management & general management consulting service	360	248 912	96 523	20 056	1 975	16.6	4.6
541612	Human resources & executive search consulting services	240	114 418	49 512	10 063	1 024	39.2	8.5
5416121	Actuarial consulting	5	D	D	D	c	D	D
5416122	Executive placement services	113	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	122	47 848	17 076	3 561	428	38.7	4.7
541613	Marketing consulting services	150	98 964	31 004	5 302	825	25.1	6.1
541614	Process, physical distribution, & logistics consulting services	53	38 945	16 167	3 781	390	23.9	15.2
541618	Other management consulting services	40	12 716	5 446	1 184	115	51.8	1.3
54162	Environmental consulting services	98	45 587	18 378	4 182	564	40.0	12.0
541620	Environmental consulting services	98	45 587	18 378	4 182	564	40.0	12.0
54169	Other scientific & technical consulting services	163	41 822	16 015	3 525	525	41.2	6.1
541690	Other scientific & technical consulting services	163	41 822	16 015	3 525	525	41.2	6.1
5417	Scientific research & development services	77	163 525	68 147	16 363	1 729	6.2	10.0
54171	R&D in the physical, engineering, & life sciences	68	150 030	59 927	14 515	1 504	5.0	10.4
541710	R&D in the physical, engineering, & life sciences	68	150 030	59 927	14 515	1 504	5.0	10.4
5417101	R&D in the physical & engineering sciences	33	58 734	19 736	4 861	420	4.6	10.9
5417102	Research & development in the life sciences	35	91 296	40 191	9 654	1 084	5.3	10.1
54172	Research & development in the social sciences & humanities	9	13 495	8 220	1 848	225	19.0	5.1
541720	R&D in the social sciences & humanities	9	13 495	8 220	1 848	225	19.0	5.1

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WISCONSIN—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	711	767 152	207 389	47 206	6 564	15.4	2.7
54181	Advertising agencies	277	227 805	101 569	23 281	2 479	16.3	4.0
541810	Advertising agencies	277	227 805	101 569	23 281	2 479	16.3	4.0
54182	Public relations agencies	86	38 771	15 432	3 433	401	32.4	9.5
541820	Public relations agencies	86	38 771	15 432	3 433	401	32.4	9.5
54183	Media buying services	7	2 088	551	106	15	29.5	–
541830	Media buying services	7	2 088	551	106	15	29.5	–
54184	Media representatives	26	22 625	5 636	1 506	187	8.8	21.3
541840	Media representatives	26	22 625	5 636	1 506	187	8.8	21.3
5418401	Radio & television advertising representatives	10	5 293	1 953	513	102	16.0	33.5
5418402	Publishers' advertising representatives	16	17 332	3 683	993	85	6.6	17.6
54185	Display advertising	45	91 304	16 837	4 022	928	6.2	.1
541850	Display advertising	45	91 304	16 837	4 022	928	6.2	.1
5418501	Display advertising (except outdoor)	12	D	D	D	f	D	D
5418502	Outdoor advertising services	33	D	D	D	e	D	D
54186	Direct mail advertising	50	137 811	30 169	6 769	1 072	14.8	1.3
541860	Direct mail advertising	50	137 811	30 169	6 769	1 072	14.8	1.3
54187	Advertising material distribution services	8	7 478	2 319	493	252	37.9	–
541870	Advertising material distribution services	8	7 478	2 319	493	252	37.9	–
54189	Other services related to advertising	212	239 270	34 876	7 596	1 230	15.3	.5
541890	Other services related to advertising	212	239 270	34 876	7 596	1 230	15.3	.5
5418901	Welcoming services	3	227	87	14	22	D	–
5418902	Advertising specialties goods distributor	118	221 751	29 976	6 615	972	12.3	.3
5418903	Sign painting & lettering shop	78	13 478	3 951	777	192	50.8	2.0
5418909	All other advertising	13	3 814	862	190	44	65.7	4.0
5419	Other professional, scientific, & technical services	511	177 851	57 479	12 963	3 151	27.7	10.9
54191	Marketing research & public opinion polling	51	37 084	14 581	3 465	1 171	35.5	36.1
541910	Marketing research & public opinion polling	51	37 084	14 581	3 465	1 171	35.5	36.1
54192	Photographic services	386	95 719	25 789	5 407	1 514	33.6	6.0
541921	Photographic studios, portrait	308	68 090	17 239	3 450	1 166	36.5	7.3
541922	Commercial photography	78	27 629	8 550	1 957	348	26.6	2.7
54193	Translation & interpretation services	10	2 913	931	254	36	18.6	.8
541930	Translation & interpretation services	10	2 913	931	254	36	18.6	.8
54199	All other professional, scientific, & technical services	64	42 135	16 178	3 837	430	7.9	.5
541990	All other professional, scientific, & technical services	64	42 135	16 178	3 837	430	7.9	.5

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	WISCONSIN								
54	**Professional, scientific, & technical services**	**62**	**39 301**	**37 379**	**17 842**	**4 301**	**547**	**10.3**	**12.7**
541	Professional, scientific, & technical services	62	39 301	37 379	17 842	4 301	547	10.3	12.7
5411	Legal services	25	11 607	11 301	7 048	1 930	210	14.3	4.5
54111	Offices of lawyers	25	11 607	11 301	7 048	1 930	210	14.3	4.5
541110	Offices of lawyers	25	11 607	11 301	7 048	1 930	210	14.3	4.5
5411102	Legal aid societies & similar legal services	25	11 607	11 301	7 048	1 930	210	14.3	4.5
5417	Scientific research & development services	37	27 694	26 078	10 794	2 371	337	8.6	16.2
54171	R&D in the physical, engineering, & life sciences	27	24 950	23 755	9 846	2 174	312	3.0	18.0
541710	R&D in the physical, engineering, & life sciences	27	24 950	23 755	9 846	2 174	312	3.0	18.0
5417101	R&D in the physical & engineering sciences	10	6 152	5 908	1 925	397	56	7.7	.6
5417102	Research & development in the life sciences	17	18 798	17 847	7 921	1 777	256	1.4	23.7
54172	Research & development in the social sciences & humanities	10	2 744	2 323	948	197	25	59.9	–
541720	R&D in the social sciences & humanities	10	2 744	2 323	948	197	25	59.9	–

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	APPLETON–OSHKOSH–NEENAH, WI MSA							
54	**Professional, scientific, & technical services**	**510**	**361 161**	**142 913**	**31 924**	**4 259**	**21.8**	**5.9**
541	Professional, scientific, & technical services	510	361 161	142 913	31 924	4 259	21.8	5.9
5411	Legal services	116	60 540	23 654	4 592	670	20.4	6.2
54111	Offices of lawyers	106	56 442	21 972	4 205	608	21.0	5.9
541110	Offices of lawyers	106	56 442	21 972	4 205	608	21.0	5.9
5411101	Offices of lawyers (except legal aid societies)	106	56 442	21 972	4 205	608	21.0	5.9
54119	Other legal services	10	4 098	1 682	387	62	11.6	10.5
541191	Title abstract & settlement offices	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	93	49 832	27 580	6 615	860	21.5	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	93	49 832	27 580	6 615	860	21.5	2.3
541211	Offices of certified public accountants	41	41 962	24 012	5 610	544	15.7	2.1
541213	Tax return preparation services	22	D	D	D	c	D	D
541219	Other accounting services	27	3 902	2 059	453	107	58.8	.5
5413	Architectural, engineering, & related services	92	107 791	45 371	10 369	1 057	20.7	2.1
54131	Architectural services	15	15 690	4 907	979	100	43.4	–
541310	Architectural services	15	15 690	4 907	979	100	43.4	–
54133	Engineering services	58	86 214	37 410	8 705	850	14.7	1.8
541330	Engineering services	58	86 214	37 410	8 705	850	14.7	1.8
54137	Surveying & mapping (except geophysical) services	5	2 306	1 410	255	32	46.1	–
541370	Surveying & mapping (except geophysical) services	5	2 306	1 410	255	32	46.1	–
5414	Specialized design services	25	8 883	3 672	730	111	55.9	.3
54143	Graphic design services	16	6 947	3 214	645	87	53.2	.3
541430	Graphic design services	16	6 947	3 214	645	87	53.2	.3
5414301	Graphic design services (except commercial art & medical artists)	13	D	D	D	b	D	D
5415	Computer systems design & related services	43	40 619	17 219	4 015	362	21.4	24.5
54151	Computer systems design & related services	43	40 619	17 219	4 015	362	21.4	24.5
541511	Custom computer programming services	20	D	D	D	c	D	D
541512	Computer systems design services	20	21 816	7 031	1 648	169	25.9	44.1
5415121	Computer systems integrators	8	18 533	5 481	1 299	127	13.6	51.3
5416	Management, scientific, & technical consulting services	64	19 520	9 487	1 950	331	37.6	7.2
54161	Management consulting services	48	15 407	8 091	1 642	261	35.4	6.5
541611	Administrative management & general management consulting service	17	7 985	3 791	870	137	27.1	9.0
541612	Human resources & executive search consulting services	14	3 970	2 210	345	41	44.2	6.7
5418	Advertising & related services	43	60 050	11 284	2 516	623	16.7	.7
54189	Other services related to advertising	15	45 270	5 321	1 108	215	2.6	.1
541890	Other services related to advertising	15	45 270	5 321	1 108	215	2.6	.1
5418902	Advertising specialties goods distributor	8	D	D	D	c	D	D
5418903	Sign painting & lettering shop	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	33	D	D	D	c	D	D
54192	Photographic services	26	9 111	2 851	653	126	26.6	13.5
541921	Photographic studios, portrait	21	5 441	1 234	282	82	33.3	21.3
541922	Commercial photography	5	3 670	1 617	371	44	16.6	1.8
	CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA							
54	**Professional, scientific, & technical services**	**25 710**	**31 494 413**	**12 091 871**	**2 684 830**	**244 468**	**17.0**	**6.4**
541	Professional, scientific, & technical services	25 710	31 494 413	12 091 871	2 684 830	244 468	17.0	6.4
5411	Legal services	6 073	6 496 918	2 529 622	522 053	43 608	16.9	5.4
54111	Offices of lawyers	5 908	6 372 130	2 483 421	511 688	42 237	17.0	4.8
541110	Offices of lawyers	5 908	6 372 130	2 483 421	511 688	42 237	17.0	4.8
5411101	Offices of lawyers (except legal aid societies)	5 908	6 372 130	2 483 421	511 688	42 237	17.0	4.8
54119	Other legal services	165	124 788	46 201	10 365	1 371	9.7	33.6
541191	Title abstract & settlement offices	122	D	D	D	g	D	D
541199	All other legal services	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3 293	3 150 756	1 315 675	294 913	38 364	13.2	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	3 293	3 150 756	1 315 675	294 913	38 364	13.2	6.8
541211	Offices of certified public accountants	1 907	2 294 903	907 330	202 107	19 737	11.0	4.4
541213	Tax return preparation services	277	58 562	22 969	8 414	5 372	31.1	6.7
541214	Payroll services	106	D	D	D	i	D	D
541219	Other accounting services	1 003	D	D	D	h	D	D
5413	Architectural, engineering, & related services	3 051	4 277 674	1 697 390	384 849	35 278	23.5	4.7
54131	Architectural services	885	688 128	290 976	60 203	6 079	26.0	2.8
541310	Architectural services	885	688 128	290 976	60 203	6 079	26.0	2.8
54133	Engineering services	1 662	3 112 658	1 180 665	273 317	23 352	24.6	4.8
541330	Engineering services	1 662	3 112 658	1 180 665	273 317	23 352	24.6	4.8
54134	Drafting services	70	D	D	D	e	D	D
541340	Drafting services	70	D	D	D	e	D	D
54135	Building inspection services	119	D	D	D	e	D	D
541350	Building inspection services	119	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	159	D	D	D	g	D	D
541370	Surveying & mapping (except geophysical) services	159	D	D	D	g	D	D
54138	Testing laboratories	150	D	D	D	h	D	D
541380	Testing laboratories	150	D	D	D	h	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	1 560	916 321	280 946	62 938	6 770	28.5	6.2
54141	Interior design services	482	D	D	D	g	D	D
541410	Interior design services	482	D	D	D	g	D	D
54142	Industrial design services	77	D	D	D	e	D	D
541420	Industrial design services	77	D	D	D	e	D	D
54143	Graphic design services	977	D	D	D	h	D	D
541430	Graphic design services	977	D	D	D	h	D	D
5414301	Graphic design services (except commercial art & medical artists)	831	D	D	D	h	D	D
5414302	Commercial art	144	D	D	D	e	D	D
54149	Other specialized design services	24	8 522	2 124	428	98	46.7	46.7
541490	Other specialized design services	24	8 522	2 124	428	98	46.7	46.7
5415	Computer systems design & related services	4 010	6 305 394	2 274 563	546 848	37 045	13.8	8.7
54151	Computer systems design & related services	4 010	6 305 394	2 274 563	546 848	37 045	13.8	8.7
541511	Custom computer programming services	1 734	D	D	D	j	D	D
541512	Computer systems design services	1 713	D	D	D	j	D	D
5415121	Computer systems integrators	415	D	D	D	i	D	D
5415122	Computer systems consultants (except systems integrators)	1 298	1 061 038	342 333	77 361	5 737	30.6	16.4
541513	Computer facilities management services	65	D	D	D	i	D	D
541519	Other computer related services	498	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	4 327	4 900 555	2 310 996	501 077	41 372	17.4	6.1
54161	Management consulting services	3 585	D	D	D	k	D	D
541611	Administrative management & general management consulting service	1 467	2 423 148	1 271 030	271 987	19 713	10.7	5.4
541612	Human resources & executive search consulting services	997	D	D	D	i	D	D
5416121	Actuarial consulting	47	D	D	D	e	D	D
5416122	Executive placement services	503	D	D	D	h	D	D
5416123	Human resources & personnel management consulting	447	D	D	D	h	D	D
541613	Marketing consulting services	829	D	D	D	i	D	D
541614	Process, physical distribution, & logistics consulting services	181	D	D	D	g	D	D
541618	Other management consulting services	111	D	D	D	e	D	D
54162	Environmental consulting services	223	D	D	D	g	D	D
541620	Environmental consulting services	223	D	D	D	g	D	D
54169	Other scientific & technical consulting services	519	D	D	D	g	D	D
541690	Other scientific & technical consulting services	519	D	D	D	g	D	D
5417	Scientific research & development services	179	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	139	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	139	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	82	D	D	D	f	D	D
5417102	Research & development in the life sciences	57	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	40	D	D	D	f	D	D
541720	R&D in the social sciences & humanities	40	D	D	D	f	D	D
5418	Advertising & related services	2 045	4 033 252	1 205 679	260 638	26 168	15.2	5.9
54181	Advertising agencies	703	1 509 831	674 503	140 427	10 487	7.0	5.7
541810	Advertising agencies	703	1 509 831	674 503	140 427	10 487	7.0	5.7
54182	Public relations agencies	312	D	D	D	g	D	D
541820	Public relations agencies	312	D	D	D	g	D	D
54183	Media buying services	46	D	D	D	e	D	D
541830	Media buying services	46	D	D	D	e	D	D
54184	Media representatives	183	198 147	74 796	17 154	1 732	12.2	16.5
541840	Media representatives	183	198 147	74 796	17 154	1 732	12.2	16.5
5418401	Radio & television advertising representatives	82	89 644	40 358	9 622	1 039	6.4	19.5
5418402	Publishers' advertising representatives	101	108 503	34 438	7 532	693	17.1	14.0
54185	Display advertising	107	D	D	D	g	D	D
541850	Display advertising	107	D	D	D	g	D	D
5418501	Display advertising (except outdoor)	42	175 339	22 942	5 332	1 623	20.3	–
5418502	Outdoor advertising services	65	D	D	D	f	D	D
54186	Direct mail advertising	225	D	D	D	i	D	D
541860	Direct mail advertising	225	D	D	D	i	D	D
54187	Advertising material distribution services	31	D	D	D	e	D	D
541870	Advertising material distribution services	31	D	D	D	e	D	D
54189	Other services related to advertising	438	D	D	D	h	D	D
541890	Other services related to advertising	438	D	D	D	h	D	D
5418902	Advertising specialties goods distributor	254	D	D	D	g	D	D
5418903	Sign painting & lettering shop	134	D	D	D	e	D	D
5418909	All other advertising	48	48 369	15 508	2 933	937	24.6	24.8
5419	Other professional, scientific, & technical services	1 172	D	D	D	j	D	D
54191	Marketing research & public opinion polling	288	630 514	255 312	61 366	8 685	14.0	8.1
541910	Marketing research & public opinion polling	288	630 514	255 312	61 366	8 685	14.0	8.1
54192	Photographic services	708	D	D	D	h	D	D
541921	Photographic studios, portrait	438	D	D	D	g	D	D
541922	Commercial photography	270	176 825	49 430	11 716	1 447	21.0	6.7
54193	Translation & interpretation services	42	12 297	4 001	905	207	22.3	7.0
541930	Translation & interpretation services	42	12 297	4 001	905	207	22.3	7.0
54199	All other professional, scientific, & technical services	134	D	D	D	f	D	D
541990	All other professional, scientific, & technical services	134	D	D	D	f	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA—Con.							
	Chicago, IL PMSA							
54	**Professional, scientific, & technical services**	**24 437**	**30 848 624**	**11 862 355**	**2 631 456**	**236 655**	**16.8**	**6.4**
541	Professional, scientific, & technical services	24 437	30 848 624	11 862 355	2 631 456	236 655	16.8	6.4
5411	Legal services	5 646	6 327 173	2 471 144	509 886	41 646	16.4	5.4
54111	Offices of lawyers	5 492	6 210 423	2 428 472	500 205	40 389	16.6	4.8
541110	Offices of lawyers	5 492	6 210 423	2 428 472	500 205	40 389	16.6	4.8
5411101	Offices of lawyers (except legal aid societies)	5 492	6 210 423	2 428 472	500 205	40 389	16.6	4.8
54119	Other legal services	154	116 750	42 672	9 681	1 257	9.3	35.4
541191	Title abstract & settlement offices	113	103 543	37 783	8 721	1 111	7.7	36.8
541199	All other legal services	41	13 207	4 889	960	146	21.8	24.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	3 047	3 076 375	1 283 835	287 137	36 663	12.7	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	3 047	3 076 375	1 283 835	287 137	36 663	12.7	6.5
541211	Offices of certified public accountants	1 771	2 245 858	886 754	197 232	19 011	10.5	4.3
541213	Tax return preparation services	244	53 032	20 986	7 544	4 833	31.9	7.1
541214	Payroll services	104	533 080	266 345	58 804	8 928	7.3	12.1
541219	Other accounting services	928	244 405	109 750	23 557	3 891	40.8	14.3
5413	Architectural, engineering, & related services	2 847	4 097 068	1 628 006	368 432	33 493	23.5	4.6
54131	Architectural services	855	674 346	284 033	58 758	5 918	26.1	2.8
541310	Architectural services	855	674 346	284 033	58 758	5 918	26.1	2.8
54133	Engineering services	1 532	2 972 244	1 128 598	260 740	22 084	24.5	4.6
541330	Engineering services	1 532	2 972 244	1 128 598	260 740	22 084	24.5	4.6
54134	Drafting services	64	D	D	D	e	D	D
541340	Drafting services	64	D	D	D	e	D	D
54135	Building inspection services	108	28 735	10 912	2 363	348	23.2	9.0
541350	Building inspection services	108	28 735	10 912	2 363	348	23.2	9.0
54137	Surveying & mapping (except geophysical) services	144	67 820	38 656	8 045	1 090	21.8	3.1
541370	Surveying & mapping (except geophysical) services	144	67 820	38 656	8 045	1 090	21.8	3.1
54138	Testing laboratories	138	330 410	152 939	35 039	3 686	9.5	7.6
541380	Testing laboratories	138	330 410	152 939	35 039	3 686	9.5	7.6
5414	Specialized design services	1 517	898 259	276 733	62 194	6 591	28.5	6.3
54141	Interior design services	464	D	D	D	g	D	D
541410	Interior design services	464	D	D	D	g	D	D
54142	Industrial design services	72	D	D	D	c	D	D
541420	Industrial design services	72	D	D	D	c	D	D
54143	Graphic design services	959	604 872	197 609	45 835	4 521	26.2	6.6
541430	Graphic design services	959	604 872	197 609	45 835	4 521	26.2	6.6
5414301	Graphic design services (except commercial art & medical artists)	820	542 136	179 706	41 274	4 074	24.5	6.3
5414302	Commercial art	137	D	D	D	e	D	D
54149	Other specialized design services	22	D	D	D	b	D	D
541490	Other specialized design services	22	D	D	D	b	D	D
5415	Computer systems design & related services	3 913	6 203 707	2 241 849	537 900	36 377	13.8	8.8
54151	Computer systems design & related services	3 913	6 203 707	2 241 849	537 900	36 377	13.8	8.8
541511	Custom computer programming services	1 699	1 863 416	979 577	209 203	14 718	17.3	9.3
541512	Computer systems design services	1 667	2 409 293	869 810	193 779	14 034	18.3	14.7
5415121	Computer systems integrators	402	1 354 509	530 405	116 931	8 377	9.0	13.4
5415122	Computer systems consultants (except systems integrators)	1 265	1 054 784	339 405	76 848	5 657	30.3	16.4
541513	Computer facilities management services	61	1 701 345	297 673	116 176	5 790	.2	.3
541519	Other computer related services	486	229 653	94 789	18 742	1 835	39.5	4.7
5416	Management, scientific, & technical consulting services	4 199	4 854 297	2 295 427	497 731	40 859	17.3	6.1
54161	Management consulting services	3 502	4 481 540	2 164 377	472 011	38 149	15.4	6.2
541611	Administrative management & general management consulting service	1 420	2 411 335	1 267 047	271 150	19 578	10.6	5.4
541612	Human resources & executive search consulting services	981	D	D	D	i	D	D
5416121	Actuarial consulting	47	D	D	D	e	D	D
5416122	Executive placement services	497	D	D	D	h	D	D
5416123	Human resources & personnel management consulting	437	D	D	D	h	D	D
541613	Marketing consulting services	817	772 270	262 921	56 762	7 783	24.2	9.1
541614	Process, physical distribution, & logistics consulting services	178	346 318	147 937	33 461	2 269	7.7	6.4
541618	Other management consulting services	106	D	D	D	e	D	D
54162	Environmental consulting services	202	130 596	45 242	10 097	1 222	52.3	4.2
541620	Environmental consulting services	202	130 596	45 242	10 097	1 222	52.3	4.2
54169	Other scientific & technical consulting services	495	242 161	85 808	15 623	1 488	32.5	6.0
541690	Other scientific & technical consulting services	495	242 161	85 808	15 623	1 488	32.5	6.0
5417	Scientific research & development services	174	361 575	95 351	22 625	2 548	13.8	4.2
54171	R&D in the physical, engineering, & life sciences	135	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	135	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	79	D	D	D	f	D	D
5417102	Research & development in the life sciences	56	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	39	D	D	D	f	D	D
541720	R&D in the social sciences & humanities	39	D	D	D	f	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA—Con.							
	Chicago, IL PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	1 983	3 993 241	1 193 320	257 711	25 592	15.1	5.9
54181	Advertising agencies	688	1 504 607	672 759	140 040	10 404	6.8	5.6
541810	Advertising agencies	688	1 504 607	672 759	140 040	10 404	6.8	5.6
54182	Public relations agencies	308	313 681	113 337	24 185	2 073	23.7	4.7
541820	Public relations agencies	308	313 681	113 337	24 185	2 073	23.7	4.7
54183	Media buying services	46	D	D	D	e	D	D
541830	Media buying services	46	D	D	D	e	D	D
54184	Media representatives	180	194 285	73 259	16 857	1 709	12.5	16.8
541840	Media representatives	180	194 285	73 259	16 857	1 709	12.5	16.8
5418401	Radio & television advertising representatives	80	D	D	D	g	D	D
5418402	Publishers' advertising representatives	100	D	D	D	f	D	D
54185	Display advertising	94	271 040	41 431	10 774	2 052	19.6	1.2
541850	Display advertising	94	271 040	41 431	10 774	2 052	19.6	1.2
5418501	Display advertising (except outdoor)	42	175 339	22 942	5 332	1 623	20.3	–
5418502	Outdoor advertising services	52	95 701	18 489	5 442	429	18.4	3.4
54186	Direct mail advertising	222	604 618	153 419	35 370	5 429	20.4	10.7
541860	Direct mail advertising	222	604 618	153 419	35 370	5 429	20.4	10.7
54187	Advertising material distribution services	28	87 240	13 641	2 879	458	10.7	5.6
541870	Advertising material distribution services	28	87 240	13 641	2 879	458	10.7	5.6
54189	Other services related to advertising	417	D	D	D	h	D	D
541890	Other services related to advertising	417	D	D	D	h	D	D
5418902	Advertising specialties goods distributor	248	905 204	85 161	19 117	1 860	21.0	.8
5418903	Sign painting & lettering shop	122	D	D	D	e	D	D
5418909	All other advertising	45	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	1 111	1 036 929	376 690	87 840	12 886	17.1	10.4
54191	Marketing research & public opinion polling	284	629 182	254 640	61 164	8 559	14.0	8.1
541910	Marketing research & public opinion polling	284	629 182	254 640	61 164	8 559	14.0	8.1
54192	Photographic services	660	289 861	82 498	18 717	3 210	24.6	9.4
541921	Photographic studios, portrait	398	115 812	34 100	7 193	1 812	30.1	13.3
541922	Commercial photography	262	174 049	48 398	11 524	1 398	21.0	6.8
54193	Translation & interpretation services	39	11 812	3 851	872	166	22.7	5.4
541930	Translation & interpretation services	39	11 812	3 851	872	166	22.7	5.4
54199	All other professional, scientific, & technical services	128	106 074	35 701	7 087	951	14.6	27.5
541990	All other professional, scientific, & technical services	128	106 074	35 701	7 087	951	14.6	27.5
	Gary, IN PMSA							
54	**Professional, scientific, & technical services**	**965**	**565 390**	**196 402**	**46 187**	**6 619**	**24.6**	**6.9**
541	Professional, scientific, & technical services	965	565 390	196 402	46 187	6 619	24.6	6.9
5411	Legal services	330	141 191	46 642	9 722	1 594	31.0	6.0
54111	Offices of lawyers	326	137 889	45 422	9 492	1 554	31.2	5.8
541110	Offices of lawyers	326	137 889	45 422	9 492	1 554	31.2	5.8
5411101	Offices of lawyers (except legal aid societies)	326	137 889	45 422	9 492	1 554	31.2	5.8
54119	Other legal services	4	3 302	1 220	230	40	22.5	16.9
541191	Title abstract & settlement offices	4	3 302	1 220	230	40	22.5	16.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	171	53 772	23 590	5 752	1 342	31.2	18.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	171	53 772	23 590	5 752	1 342	31.2	18.2
541211	Offices of certified public accountants	100	33 725	14 126	3 258	513	35.7	9.5
541213	Tax return preparation services	20	4 181	1 669	748	455	16.4	2.5
541219	Other accounting services	49	D	D	D	e	D	D
5413	Architectural, engineering, & related services	164	168 091	63 575	15 250	1 607	22.7	8.0
54131	Architectural services	22	10 832	5 758	1 168	124	16.3	1.4
541310	Architectural services	22	10 832	5 758	1 168	124	16.3	1.4
54133	Engineering services	107	133 205	48 484	11 953	1 175	24.7	9.3
541330	Engineering services	107	133 205	48 484	11 953	1 175	24.7	9.3
54134	Drafting services	6	2 681	1 520	333	42	46.3	–
541340	Drafting services	6	2 681	1 520	333	42	46.3	–
54135	Building inspection services	7	1 764	350	15	8	16.4	49.6
541350	Building inspection services	7	1 764	350	15	8	16.4	49.6
54137	Surveying & mapping (except geophysical) services	12	6 749	3 498	934	116	15.6	–
541370	Surveying & mapping (except geophysical) services	12	6 749	3 498	934	116	15.6	–
54138	Testing laboratories	10	12 860	3 965	847	142	6.4	–
541380	Testing laboratories	10	12 860	3 965	847	142	6.4	–
5414	Specialized design services	29	16 287	3 758	640	160	29.7	5.5
54141	Interior design services	12	4 961	721	152	60	24.0	17.6
541410	Interior design services	12	4 961	721	152	60	24.0	17.6
54142	Industrial design services	5	D	D	D	b	D	D
541420	Industrial design services	5	D	D	D	b	D	D
54143	Graphic design services	10	3 897	1 410	278	52	55.1	.3
541430	Graphic design services	10	3 897	1 410	278	52	55.1	.3

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA—Con.							
	Gary, IN PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	75	96 625	30 486	8 555	614	11.3	1.9
54151	Computer systems design & related services	75	96 625	30 486	8 555	614	11.3	1.9
541511	Custom computer programming services	29	D	D	D	c	D	D
541512	Computer systems design services	34	21 560	8 695	2 010	147	21.0	4.2
5415121	Computer systems integrators	9	16 540	6 516	1 610	83	5.8	–
5415122	Computer systems consultants (except systems integrators)	25	5 020	2 179	400	64	71.4	18.2
541513	Computer facilities management services	2	D	D	D	c	D	D
541519	Other computer related services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	96	41 750	13 738	2 900	452	31.9	7.0
54161	Management consulting services	60	17 406	5 617	1 130	185	41.8	14.4
541611	Administrative management & general management consulting service	34	10 333	3 496	744	118	26.5	4.7
54162	Environmental consulting services	19	9 287	3 417	777	103	55.0	2.9
541620	Environmental consulting services	19	9 287	3 417	777	103	55.0	2.9
54169	Other scientific & technical consulting services	17	15 057	4 704	993	164	6.3	1.1
541690	Other scientific & technical consulting services	17	15 057	4 704	993	164	6.3	1.1
5418	Advertising & related services	49	34 926	10 449	2 482	482	20.4	2.1
54185	Display advertising	10	15 425	3 174	747	93	3.3	3.8
541850	Display advertising	10	15 425	3 174	747	93	3.3	3.8
5418502	Outdoor advertising services	10	15 425	3 174	747	93	3.3	3.8
54189	Other services related to advertising	17	D	D	D	c	D	D
541890	Other services related to advertising	17	D	D	D	c	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	47	10 736	3 606	790	342	32.3	6.0
54192	Photographic services	35	8 040	2 486	489	161	38.9	1.9
541921	Photographic studios, portrait	27	5 264	1 454	297	112	50.3	2.1
541922	Commercial photography	8	2 776	1 032	192	49	17.2	1.5
	Kankakee, IL PMSA							
54	**Professional, scientific, & technical services**	**132**	**32 744**	**12 695**	**2 784**	**507**	**45.0**	**4.6**
541	Professional, scientific, & technical services	132	32 744	12 695	2 784	507	45.0	4.6
5411	Legal services	46	11 171	4 030	871	143	42.9	6.9
54111	Offices of lawyers	42	9 262	3 235	645	109	51.1	8.4
541110	Offices of lawyers	42	9 262	3 235	645	109	51.1	8.4
5411101	Offices of lawyers (except legal aid societies)	42	9 262	3 235	645	109	51.1	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	8 901	3 241	826	181	40.9	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	8 901	3 241	826	181	40.9	3.8
541211	Offices of certified public accountants	20	6 983	2 806	664	99	34.3	4.8
541213	Tax return preparation services	8	1 113	263	112	67	39.0	–
5413	Architectural, engineering, & related services	12	4 906	2 590	482	73	47.0	–
5418	Advertising & related services	6	3 029	1 203	287	39	33.1	–
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	Kenosha, WI PMSA							
54	**Professional, scientific, & technical services**	**176**	**47 655**	**20 419**	**4 403**	**687**	**34.6**	**11.1**
541	Professional, scientific, & technical services	176	47 655	20 419	4 403	687	34.6	11.1
5411	Legal services	51	17 383	7 806	1 574	225	35.7	8.4
54111	Offices of lawyers	48	14 556	6 292	1 346	185	39.6	10.0
541110	Offices of lawyers	48	14 556	6 292	1 346	185	39.6	10.0
5411101	Offices of lawyers (except legal aid societies)	48	14 556	6 292	1 346	185	39.6	10.0
54119	Other legal services	3	2 827	1 514	228	40	D	–
541191	Title abstract & settlement offices	3	2 827	1 514	228	40	D	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	11 708	5 009	1 198	178	27.0	17.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	11 708	5 009	1 198	178	27.0	17.5
541211	Offices of certified public accountants	16	8 337	3 644	953	114	18.4	13.3
541219	Other accounting services	19	3 135	1 314	235	47	46.2	28.3
5413	Architectural, engineering, & related services	28	7 609	3 219	685	105	34.9	4.0
5414	Specialized design services	10	1 414	420	99	18	38.3	–
5415	Computer systems design & related services	18	4 041	1 815	293	37	53.8	5.6
54151	Computer systems design & related services	18	4 041	1 815	293	37	53.8	5.6
5418	Advertising & related services	7	2 056	707	158	55	16.5	30.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DULUTH–SUPERIOR, MN–WI MSA							
54	**Professional, scientific, & technical services**	**370**	**169 299**	**74 822**	**15 773**	**2 503**	**27.0**	**4.9**
541	Professional, scientific, & technical services	370	169 299	74 822	15 773	2 503	27.0	4.9
5411	Legal services	112	52 484	24 585	4 778	685	20.2	6.6
54111	Offices of lawyers	103	49 152	23 165	4 465	619	21.2	6.1
541110	Offices of lawyers	103	49 152	23 165	4 465	619	21.2	6.1
5411101	Offices of lawyers (except legal aid societies)	103	49 152	23 165	4 465	619	21.2	6.1
54119	Other legal services	9	3 332	1 420	313	66	4.2	13.6
541191	Title abstract & settlement offices	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	67	22 875	10 041	2 380	432	20.3	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	67	22 875	10 041	2 380	432	20.3	5.1
541211	Offices of certified public accountants	37	18 371	8 232	1 925	232	17.0	5.4
541213	Tax return preparation services	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services	73	48 708	25 617	5 170	710	24.0	3.5
54131	Architectural services	15	11 405	5 485	1 255	136	14.2	.1
541310	Architectural services	15	11 405	5 485	1 255	136	14.2	.1
54133	Engineering services	38	31 018	17 208	3 267	426	27.8	4.3
541330	Engineering services	38	31 018	17 208	3 267	426	27.8	4.3
5414	Specialized design services	10	1 749	353	82	21	34.5	4.2
5415	Computer systems design & related services	18	6 603	2 403	540	80	55.3	9.6
54151	Computer systems design & related services	18	6 603	2 403	540	80	55.3	9.6
5416	Management, scientific, & technical consulting services	35	11 145	4 705	1 102	169	23.4	2.0
54161	Management consulting services	19	3 706	1 360	336	56	32.7	2.9
54162	Environmental consulting services	10	5 003	2 039	467	71	27.2	2.2
541620	Environmental consulting services	10	5 003	2 039	467	71	27.2	2.2
5418	Advertising & related services	25	14 086	4 239	1 030	248	45.2	.7
54189	Other services related to advertising	5	2 931	391	98	68	54.3	–
541890	Other services related to advertising	5	2 931	391	98	68	54.3	–
5419	Other professional, scientific, & technical services	24	6 931	1 848	345	124	28.6	14.3
54192	Photographic services	16	5 514	1 370	261	74	30.1	8.0
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	EAU CLAIRE, WI MSA							
54	**Professional, scientific, & technical services**	**219**	**129 153**	**55 584**	**12 020**	**1 715**	**22.8**	**14.3**
541	Professional, scientific, & technical services	219	129 153	55 584	12 020	1 715	22.8	14.3
5411	Legal services	69	26 280	12 164	2 338	332	30.5	1.4
54111	Offices of lawyers	63	24 910	11 627	2 227	304	29.2	1.5
541110	Offices of lawyers	63	24 910	11 627	2 227	304	29.2	1.5
5411101	Offices of lawyers (except legal aid societies)	63	24 910	11 627	2 227	304	29.2	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	45	21 184	7 840	1 986	403	15.7	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	45	21 184	7 840	1 986	403	15.7	6.3
541211	Offices of certified public accountants	22	17 108	6 320	1 536	217	13.1	1.4
541213	Tax return preparation services	8	1 542	521	225	134	20.0	–
541219	Other accounting services	15	2 534	999	225	52	30.6	42.8
5413	Architectural, engineering, & related services	35	40 741	21 063	3 892	469	15.5	.1
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
54133	Engineering services	22	33 009	17 168	3 317	380	14.7	.1
541330	Engineering services	22	33 009	17 168	3 317	380	14.7	.1
5414	Specialized design services	6	1 997	599	121	25	85.1	–
5415	Computer systems design & related services	19	21 211	8 191	2 486	231	10.6	68.1
54151	Computer systems design & related services	19	21 211	8 191	2 486	231	10.6	68.1
541511	Custom computer programming services	11	17 997	7 391	2 252	169	3.0	75.5
5416	Management, scientific, & technical consulting services	13	4 691	1 244	294	41	86.2	1.0
54161	Management consulting services	9	4 545	1 206	288	37	85.7	1.0
5418	Advertising & related services	15	7 548	2 452	396	81	37.7	.3
54189	Other services related to advertising	5	2 844	475	107	21	85.7	–
541890	Other services related to advertising	5	2 844	475	107	21	85.7	–
5419	Other professional, scientific, & technical services	16	D	D	D	c	D	D
54192	Photographic services	12	2 317	562	106	41	26.9	–
541921	Photographic studios, portrait	11	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREEN BAY, WI MSA							
54	**Professional, scientific, & technical services**	**373**	**270 776**	**118 724**	**26 714**	**3 348**	**29.2**	**2.2**
541	Professional, scientific, & technical services	373	270 776	118 724	26 714	3 348	29.2	2.2
5411	Legal services	93	49 864	26 202	4 705	620	15.1	4.8
54111	Offices of lawyers	83	43 460	23 004	4 121	492	17.2	5.6
541110	Offices of lawyers	83	43 460	23 004	4 121	492	17.2	5.6
5411101	Offices of lawyers (except legal aid societies)	83	43 460	23 004	4 121	492	17.2	5.6
54119	Other legal services	10	6 404	3 198	584	128	.6	–
541191	Title abstract & settlement offices	9	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	61	30 422	15 312	3 484	576	14.3	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	61	30 422	15 312	3 484	576	14.3	2.2
541211	Offices of certified public accountants	32	25 513	13 107	2 883	344	8.0	2.3
541213	Tax return preparation services	12	D	D	D	c	D	D
541219	Other accounting services	14	1 698	735	176	55	99.0	1.0
5413	Architectural, engineering, & related services	71	88 898	43 905	11 547	1 133	40.1	.8
54131	Architectural services	13	17 062	8 897	2 268	193	10.4	.1
541310	Architectural services	13	17 062	8 897	2 268	193	10.4	.1
54133	Engineering services	40	59 353	30 255	8 187	726	54.3	.5
541330	Engineering services	40	59 353	30 255	8 187	726	54.3	.5
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
54138	Testing laboratories	8	8 687	2 650	621	166	12.7	.8
541380	Testing laboratories	8	8 687	2 650	621	166	12.7	.8
5414	Specialized design services	13	3 595	1 181	250	50	46.5	9.0
54143	Graphic design services	11	D	D	D	b	D	D
541430	Graphic design services	11	D	D	D	b	D	D
5415	Computer systems design & related services	37	46 364	15 576	3 214	310	39.2	1.8
54151	Computer systems design & related services	37	46 364	15 576	3 214	310	39.2	1.8
541511	Custom computer programming services	18	22 497	10 656	2 199	194	5.7	.2
541512	Computer systems design services	14	21 179	4 246	868	82	78.1	3.6
5415121	Computer systems integrators	5	18 685	3 053	641	54	75.9	4.1
5416	Management, scientific, & technical consulting services	37	7 912	2 687	508	131	61.5	3.4
54161	Management consulting services	32	5 819	2 066	387	75	74.1	3.3
541612	Human resources & executive search consulting services	9	4 136	1 616	303	42	70.3	1.1
5418	Advertising & related services	35	35 173	10 967	2 403	369	10.0	–
54181	Advertising agencies	13	9 304	4 105	994	109	3.2	–
541810	Advertising agencies	13	9 304	4 105	994	109	3.2	–
54185	Display advertising	2	D	D	D	b	D	D
541850	Display advertising	2	D	D	D	b	D	D
54189	Other services related to advertising	14	13 267	2 063	423	106	8.5	–
541890	Other services related to advertising	14	13 267	2 063	423	106	8.5	–
5418902	Advertising specialties goods distributor	9	12 166	1 697	350	88	5.2	–
5419	Other professional, scientific, & technical services	25	D	D	D	c	D	D
54192	Photographic services	17	4 673	1 419	285	68	26.6	–
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	JANESVILLE–BELOIT, WI MSA							
54	**Professional, scientific, & technical services**	**182**	**65 139**	**23 511**	**5 114**	**1 002**	**33.9**	**2.3**
541	Professional, scientific, & technical services	182	65 139	23 511	5 114	1 002	33.9	2.3
5411	Legal services	55	23 458	10 419	1 906	285	20.4	1.5
54111	Offices of lawyers	50	20 188	9 229	1 625	240	22.7	1.7
541110	Offices of lawyers	50	20 188	9 229	1 625	240	22.7	1.7
5411101	Offices of lawyers (except legal aid societies)	50	20 188	9 229	1 625	240	22.7	1.7
54119	Other legal services	5	3 270	1 190	281	45	5.9	–
541191	Title abstract & settlement offices	5	3 270	1 190	281	45	5.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	12 280	4 270	1 231	297	32.0	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	12 280	4 270	1 231	297	32.0	2.4
541211	Offices of certified public accountants	13	8 010	2 760	750	107	17.4	–
541213	Tax return preparation services	11	1 845	496	211	124	26.8	–
541219	Other accounting services	20	2 425	1 014	270	66	84.3	12.2
5413	Architectural, engineering, & related services	22	10 766	3 591	698	99	58.2	–
5418	Advertising & related services	14	12 353	3 224	755	119	29.9	–
54189	Other services related to advertising	8	4 366	647	162	32	36.8	–
541890	Other services related to advertising	8	4 366	647	162	32	36.8	–
5419	Other professional, scientific, & technical services	17	2 396	619	134	64	50.3	4.3
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LA CROSSE, WI–MN MSA							
54	**Professional, scientific, & technical services**	**211**	**121 718**	**53 170**	**12 038**	**1 584**	**18.4**	**7.5**
541	Professional, scientific, & technical services	211	121 718	53 170	12 038	1 584	18.4	7.5
5411	Legal services	57	22 768	10 705	1 926	314	19.2	1.9
54111	Offices of lawyers	54	22 063	10 425	1 873	301	19.2	2.0
541110	Offices of lawyers	54	22 063	10 425	1 873	301	19.2	2.0
5411101	Offices of lawyers (except legal aid societies)	54	22 063	10 425	1 873	301	19.2	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	14 040	5 292	1 501	296	27.0	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	14 040	5 292	1 501	296	27.0	1.6
541211	Offices of certified public accountants	20	11 257	4 235	1 154	163	16.3	1.4
541213	Tax return preparation services	6	1 236	478	195	90	33.0	5.1
541219	Other accounting services	15	1 547	579	152	43	100.0	–
5413	Architectural, engineering, & related services	31	18 389	9 025	2 157	280	14.5	22.7
54131	Architectural services	10	6 702	3 244	830	70	5.0	–
541310	Architectural services	10	6 702	3 244	830	70	5.0	–
54133	Engineering services	11	9 064	4 649	1 089	158	14.4	35.7
541330	Engineering services	11	9 064	4 649	1 089	158	14.4	35.7
5414	Specialized design services	12	5 295	1 284	278	52	17.7	1.7
54141	Interior design services	5	4 071	558	132	28	17.3	–
541410	Interior design services	5	4 071	558	132	28	17.3	–
5415	Computer systems design & related services	16	35 632	18 306	4 412	386	5.1	3.9
54151	Computer systems design & related services	16	35 632	18 306	4 412	386	5.1	3.9
541512	Computer systems design services	8	31 725	16 708	3 990	343	1.6	.8
5415121	Computer systems integrators	6	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	22	3 234	1 456	306	43	78.8	2.2
5418	Advertising & related services	14	12 154	4 765	929	113	23.8	5.5
54189	Other services related to advertising	4	1 394	102	26	6	100.0	–
541890	Other services related to advertising	4	1 394	102	26	6	100.0	–
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
541922	Commercial photography	6	4 151	868	211	35	18.7	–
	MADISON, WI MSA							
54	**Professional, scientific, & technical services**	**1 132**	**943 392**	**412 427**	**89 734**	**10 748**	**18.7**	**4.6**
541	Professional, scientific, & technical services	1 132	943 392	412 427	89 734	10 748	18.7	4.6
5411	Legal services	245	205 893	84 245	16 428	1 839	13.5	2.0
54111	Offices of lawyers	234	193 963	79 707	15 371	1 661	13.3	2.1
541110	Offices of lawyers	234	193 963	79 707	15 371	1 661	13.3	2.1
5411101	Offices of lawyers (except legal aid societies)	234	193 963	79 707	15 371	1 661	13.3	2.1
54119	Other legal services	11	11 930	4 538	1 057	178	16.0	–
541191	Title abstract & settlement offices	9	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	156	116 965	49 133	12 797	2 220	10.9	10.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	156	116 965	49 133	12 797	2 220	10.9	10.6
541211	Offices of certified public accountants	76	94 037	38 961	9 421	1 486	7.8	11.5
541213	Tax return preparation services	20	3 805	1 420	507	282	21.7	–
541219	Other accounting services	55	16 609	7 776	2 640	405	27.5	5.4
5413	Architectural, engineering, & related services	186	239 352	113 523	23 078	2 401	22.8	2.3
54131	Architectural services	48	47 707	18 613	4 042	418	16.6	1.7
541310	Architectural services	48	47 707	18 613	4 042	418	16.6	1.7
54133	Engineering services	103	165 817	83 077	16 572	1 627	22.5	1.7
541330	Engineering services	103	165 817	83 077	16 572	1 627	22.5	1.7
54135	Building inspection services	8	D	D	D	b	D	D
541350	Building inspection services	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	16	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	16	D	D	D	c	D	D
54138	Testing laboratories	10	14 599	5 554	1 119	176	13.3	8.2
541380	Testing laboratories	10	14 599	5 554	1 119	176	13.3	8.2
5414	Specialized design services	60	26 374	8 545	1 870	236	29.0	2.9
54141	Interior design services	23	D	D	D	b	D	D
541410	Interior design services	23	D	D	D	b	D	D
54143	Graphic design services	34	16 526	5 515	1 178	147	21.4	4.0
541430	Graphic design services	34	16 526	5 515	1 178	147	21.4	4.0
5414301	Graphic design services (except commercial art & medical artists)	28	15 643	5 230	1 108	138	21.6	4.0
5415	Computer systems design & related services	130	78 518	39 295	8 498	757	27.5	2.3
54151	Computer systems design & related services	130	78 518	39 295	8 498	757	27.5	2.3
541511	Custom computer programming services	60	37 590	21 426	4 977	382	14.1	3.0
541512	Computer systems design services	56	38 008	15 987	3 186	344	39.7	1.3
5415121	Computer systems integrators	17	18 409	7 015	1 423	141	25.3	–
5415122	Computer systems consultants (except systems integrators)	39	19 599	8 972	1 763	203	53.2	2.6

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MADISON, WI MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	173	89 206	39 290	8 902	1 153	34.3	4.4
54161	Management consulting services	110	62 942	28 198	6 244	835	36.6	3.2
541611	Administrative management & general management consulting service	47	42 619	20 280	4 642	612	22.8	3.3
541612	Human resources & executive search consulting services	25	5 026	2 305	504	74	68.0	6.3
541613	Marketing consulting services	26	9 998	3 213	692	92	51.3	1.9
541618	Other management consulting services	9	3 116	1 467	238	28	83.9	3.5
54162	Environmental consulting services	25	11 140	5 242	1 308	154	41.9	12.3
541620	Environmental consulting services	25	11 140	5 242	1 308	154	41.9	12.3
54169	Other scientific & technical consulting services	38	15 124	5 850	1 350	164	19.0	3.2
541690	Other scientific & technical consulting services	38	15 124	5 850	1 350	164	19.0	3.2
5417	Scientific research & development services	31	102 673	48 053	11 441	1 159	2.8	9.1
54171	R&D in the physical, engineering, & life sciences	28	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	28	D	D	D	g	D	D
5417102	Research & development in the life sciences	15	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	3	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	3	D	D	D	b	D	D
5418	Advertising & related services	99	69 106	25 191	5 673	659	20.2	3.2
54181	Advertising agencies	39	31 776	15 286	3 516	379	7.5	3.6
541810	Advertising agencies	39	31 776	15 286	3 516	379	7.5	3.6
54182	Public relations agencies	24	10 195	4 350	995	105	49.6	5.9
541820	Public relations agencies	24	10 195	4 350	995	105	49.6	5.9
54189	Other services related to advertising	24	D	D	D	b	D	D
541890	Other services related to advertising	24	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5418903	Sign painting & lettering shop	13	2 161	513	109	25	59.2	6.9
5419	Other professional, scientific, & technical services	52	15 305	5 152	1 047	324	30.7	25.2
54192	Photographic services	35	9 759	2 681	538	172	38.2	4.4
541921	Photographic studios, portrait	28	6 352	1 413	269	121	48.9	6.8
541922	Commercial photography	7	3 407	1 268	269	51	18.3	–
	MILWAUKEE–RACINE, WI CMSA							
54	**Professional, scientific, & technical services**	**3 948**	**3 524 691**	**1 353 210**	**295 167**	**34 466**	**16.3**	**4.3**
541	Professional, scientific, & technical services	3 948	3 524 691	1 353 210	295 167	34 466	16.3	4.3
5411	Legal services	943	763 150	349 363	67 315	7 001	12.3	1.8
54111	Offices of lawyers	900	739 295	340 281	65 359	6 662	12.0	1.5
541110	Offices of lawyers	900	739 295	340 281	65 359	6 662	12.0	1.5
5411101	Offices of lawyers (except legal aid societies)	900	739 295	340 281	65 359	6 662	12.0	1.5
54119	Other legal services	43	23 855	9 082	1 956	339	21.6	10.1
541191	Title abstract & settlement offices	28	19 071	7 881	1 713	270	9.8	11.7
541199	All other legal services	15	4 784	1 201	243	69	68.6	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	604	403 206	163 112	38 217	7 100	14.0	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	604	403 206	163 112	38 217	7 100	14.0	4.2
541211	Offices of certified public accountants	332	294 484	116 791	26 405	3 054	11.5	3.6
541213	Tax return preparation services	75	14 541	6 005	2 261	1 263	21.5	6.6
541214	Payroll services	19	40 868	18 607	4 462	1 809	3.0	9.2
541219	Other accounting services	178	53 313	21 709	5 089	974	34.2	2.7
5413	Architectural, engineering, & related services	651	655 607	245 199	55 072	6 126	24.7	3.6
54131	Architectural services	124	90 985	37 476	7 983	973	16.7	1.7
541310	Architectural services	124	90 985	37 476	7 983	973	16.7	1.7
54133	Engineering services	421	500 673	179 831	40 810	4 130	26.6	3.3
541330	Engineering services	421	500 673	179 831	40 810	4 130	26.6	3.3
54134	Drafting services	11	1 848	737	168	24	10.4	–
541340	Drafting services	11	1 848	737	168	24	10.4	–
54135	Building inspection services	32	8 846	4 401	827	185	12.6	1.7
541350	Building inspection services	32	8 846	4 401	827	185	12.6	1.7
54137	Surveying & mapping (except geophysical) services	37	25 990	12 407	2 938	538	15.5	1.4
541370	Surveying & mapping (except geophysical) services	37	25 990	12 407	2 938	538	15.5	1.4
54138	Testing laboratories	26	27 265	10 347	2 346	276	29.5	18.4
541380	Testing laboratories	26	27 265	10 347	2 346	276	29.5	18.4
5414	Specialized design services	202	116 797	36 600	7 824	1 093	21.2	2.9
54141	Interior design services	53	28 722	4 931	984	186	37.2	5.8
541410	Interior design services	53	28 722	4 931	984	186	37.2	5.8
54142	Industrial design services	17	11 411	5 040	1 121	124	6.1	1.3
541420	Industrial design services	17	11 411	5 040	1 121	124	6.1	1.3
54143	Graphic design services	128	75 429	26 374	5 633	770	16.9	2.0
541430	Graphic design services	128	75 429	26 374	5 633	770	16.9	2.0
5414301	Graphic design services (except commercial art & medical artists)	103	64 964	22 834	4 748	648	17.4	2.3
5414302	Commercial art	24	D	D	D	c	D	D
5415	Computer systems design & related services	445	575 687	235 794	57 207	4 598	12.2	8.8
54151	Computer systems design & related services	445	575 687	235 794	57 207	4 598	12.2	8.8
541511	Custom computer programming services	181	211 224	112 881	26 643	1 932	10.7	11.0
541512	Computer systems design services	218	305 434	110 597	26 876	2 373	14.6	8.6
5415121	Computer systems integrators	93	257 553	87 274	21 900	1 844	9.4	9.0
5415122	Computer systems consultants (except systems integrators)	125	47 881	23 323	4 976	529	42.4	6.3
541519	Other computer related services	43	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MILWAUKEE–RACINE, WI CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	560	400 063	153 821	30 393	3 033	20.8	5.3
54161	Management consulting services	454	362 121	137 620	26 934	2 634	18.1	4.8
541611	Administrative management & general management consulting service	187	179 322	64 817	12 836	1 022	9.2	4.0
541612	Human resources & executive search consulting services	141	80 136	35 026	6 846	722	38.7	3.3
5416121	Actuarial consulting	3	D	D	D	c	D	D
5416122	Executive placement services	70	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	68	33 244	12 096	2 494	311	41.6	5.0
541613	Marketing consulting services	75	61 620	20 801	3 146	517	15.6	3.5
541614	Process, physical distribution, & logistics consulting services	36	32 906	13 711	3 337	322	16.2	16.7
541618	Other management consulting services	15	8 137	3 265	769	51	36.5	–
54162	Environmental consulting services	37	21 284	8 958	2 031	220	40.4	11.5
541620	Environmental consulting services	37	21 284	8 958	2 031	220	40.4	11.5
54169	Other scientific & technical consulting services	69	16 658	7 243	1 428	179	55.1	8.2
541690	Other scientific & technical consulting services	69	16 658	7 243	1 428	179	55.1	8.2
5417	Scientific research & development services	20	6 836	2 892	613	66	31.7	26.9
5418	Advertising & related services	335	507 824	132 702	30 710	3 827	11.7	2.6
54181	Advertising agencies	152	158 341	70 689	16 254	1 604	15.9	3.9
541810	Advertising agencies	152	158 341	70 689	16 254	1 604	15.9	3.9
54182	Public relations agencies	41	22 441	8 921	1 894	212	19.9	13.6
541820	Public relations agencies	41	22 441	8 921	1 894	212	19.9	13.6
54184	Media representatives	13	13 803	3 251	753	77	10.2	19.6
541840	Media representatives	13	13 803	3 251	753	77	10.2	19.6
5418402	Publishers' advertising representatives	9	D	D	D	b	D	D
54185	Display advertising	18	D	D	D	f	D	D
541850	Display advertising	18	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	9	D	D	D	f	D	D
5418502	Outdoor advertising services	9	D	D	D	c	D	D
54186	Direct mail advertising	19	D	D	D	f	D	D
541860	Direct mail advertising	19	D	D	D	f	D	D
54189	Other services related to advertising	85	138 798	21 096	4 656	611	13.2	.3
541890	Other services related to advertising	85	138 798	21 096	4 656	611	13.2	.3
5418902	Advertising specialties goods distributor	54	131 118	19 019	4 194	512	10.8	.1
5418903	Sign painting & lettering shop	22	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	188	95 521	33 727	7 816	1 622	23.5	8.6
54191	Marketing research & public opinion polling	26	D	D	D	f	D	D
541910	Marketing research & public opinion polling	26	D	D	D	f	D	D
54192	Photographic services	131	34 933	10 720	2 287	569	31.3	7.3
541921	Photographic studios, portrait	93	25 979	7 832	1 582	450	28.5	9.0
541922	Commercial photography	38	8 954	2 888	705	119	39.4	2.5
54193	Translation & interpretation services	7	D	D	D	b	D	D
541930	Translation & interpretation services	7	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	24	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	24	D	D	D	e	D	D
	Milwaukee–Waukesha, WI PMSA							
54	**Professional, scientific, & technical services**	**3 652**	**3 390 393**	**1 297 585**	**283 951**	**32 645**	**16.0**	**4.3**
541	Professional, scientific, & technical services	3 652	3 390 393	1 297 585	283 951	32 645	16.0	4.3
5411	Legal services	852	725 801	330 747	64 259	6 560	11.9	1.5
54111	Offices of lawyers	818	708 143	323 919	62 784	6 299	11.5	1.4
541110	Offices of lawyers	818	708 143	323 919	62 784	6 299	11.5	1.4
5411101	Offices of lawyers (except legal aid societies)	818	708 143	323 919	62 784	6 299	11.5	1.4
54119	Other legal services	34	17 658	6 828	1 475	261	29.1	5.7
541191	Title abstract & settlement offices	21	D	D	D	c	D	D
541199	All other legal services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	551	384 436	155 423	36 152	6 576	13.4	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	551	384 436	155 423	36 152	6 576	13.4	4.3
541211	Offices of certified public accountants	304	282 447	112 354	25 291	2 897	11.3	3.8
541213	Tax return preparation services	66	D	D	D	g	D	D
541214	Payroll services	17	D	D	D	g	D	D
541219	Other accounting services	164	D	D	D	f	D	D
5413	Architectural, engineering, & related services	612	639 387	239 054	53 714	5 944	24.0	3.7
54131	Architectural services	118	89 017	36 387	7 758	938	16.3	1.8
541310	Architectural services	118	89 017	36 387	7 758	938	16.3	1.8
54133	Engineering services	397	487 690	175 293	39 784	4 003	25.9	3.4
541330	Engineering services	397	487 690	175 293	39 784	4 003	25.9	3.4
54134	Drafting services	11	1 848	737	168	24	10.4	–
541340	Drafting services	11	1 848	737	168	24	10.4	–
54135	Building inspection services	28	8 619	4 313	807	182	11.6	1.7
541350	Building inspection services	28	8 619	4 313	807	182	11.6	1.7
54137	Surveying & mapping (except geophysical) services	32	24 948	11 977	2 851	521	13.6	1.4
541370	Surveying & mapping (except geophysical) services	32	24 948	11 977	2 851	521	13.6	1.4
54138	Testing laboratories	26	27 265	10 347	2 346	276	29.5	18.4
541380	Testing laboratories	26	27 265	10 347	2 346	276	29.5	18.4

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MILWAUKEE–RACINE, WI CMSA—Con.							
	Milwaukee–Waukesha, WI PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	188	102 961	31 051	6 679	964	23.9	3.3
54141	Interior design services	52	D	D	D	c	D	D
541410	Interior design services	52	D	D	D	c	D	D
54142	Industrial design services	13	D	D	D	b	D	D
541420	Industrial design services	13	D	D	D	b	D	D
54143	Graphic design services	119	65 409	22 559	4 908	695	19.2	2.3
541430	Graphic design services	119	65 409	22 559	4 908	695	19.2	2.3
5414301	Graphic design services (except commercial art & medical artists)	96	D	D	D	f	D	D
5414302	Commercial art	22	D	D	D	c	D	D
5415	Computer systems design & related services	422	567 190	232 680	56 556	4 517	11.9	8.9
54151	Computer systems design & related services	422	567 190	232 680	56 556	4 517	11.9	8.9
541511	Custom computer programming services	176	210 746	112 710	26 627	1 927	10.6	10.9
541512	Computer systems design services	206	298 623	108 145	26 340	2 308	14.3	8.7
5415121	Computer systems integrators	86	252 661	85 367	21 503	1 798	9.3	9.1
5415122	Computer systems consultants (except systems integrators)	120	45 962	22 778	4 837	510	42.0	6.5
541519	Other computer related services	37	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	518	376 151	145 058	28 712	2 876	20.7	5.5
54161	Management consulting services	423	339 302	129 174	25 310	2 488	18.1	4.9
541611	Administrative management & general management consulting service	169	159 970	58 028	11 510	908	9.5	4.0
541612	Human resources & executive search consulting services	136	77 938	33 699	6 620	700	37.7	3.4
5416121	Actuarial consulting	3	D	D	D	c	D	D
5416122	Executive placement services	69	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	64	D	D	D	e	D	D
541613	Marketing consulting services	71	60 645	20 571	3 093	511	14.3	3.6
541614	Process, physical distribution, & logistics consulting services	33	D	D	D	e	D	D
541618	Other management consulting services	14	D	D	D	b	D	D
54162	Environmental consulting services	35	D	D	D	c	D	D
541620	Environmental consulting services	35	D	D	D	c	D	D
54169	Other scientific & technical consulting services	60	D	D	D	c	D	D
541690	Other scientific & technical consulting services	60	D	D	D	c	D	D
5418	Advertising & related services	317	498 952	129 520	29 982	3 706	11.6	2.5
54181	Advertising agencies	147	154 512	69 035	15 862	1 565	16.2	4.0
541810	Advertising agencies	147	154 512	69 035	15 862	1 565	16.2	4.0
54182	Public relations agencies	39	D	D	D	c	D	D
541820	Public relations agencies	39	D	D	D	c	D	D
54184	Media representatives	11	D	D	D	b	D	D
541840	Media representatives	11	D	D	D	b	D	D
5418402	Publishers' advertising representatives	9	D	D	D	b	D	D
54185	Display advertising	15	59 648	7 560	2 177	675	4.3	.2
541850	Display advertising	15	59 648	7 560	2 177	675	4.3	.2
5418501	Display advertising (except outdoor)	8	D	D	D	f	D	D
5418502	Outdoor advertising services	7	D	D	D	c	D	D
54186	Direct mail advertising	18	108 889	20 040	4 776	590	6.4	.8
541860	Direct mail advertising	18	108 889	20 040	4 776	590	6.4	.8
54189	Other services related to advertising	80	D	D	D	f	D	D
541890	Other services related to advertising	80	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	51	D	D	D	f	D	D
5418903	Sign painting & lettering shop	20	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	174	D	D	D	g	D	D
54191	Marketing research & public opinion polling	23	D	D	D	f	D	D
541910	Marketing research & public opinion polling	23	D	D	D	f	D	D
54192	Photographic services	120	D	D	D	f	D	D
541921	Photographic studios, portrait	84	D	D	D	e	D	D
541922	Commercial photography	36	D	D	D	c	D	D
54193	Translation & interpretation services	7	D	D	D	b	D	D
541930	Translation & interpretation services	7	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	24	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	24	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MILWAUKEE–RACINE, WI CMSA—Con.							
	Racine, WI PMSA							
54	**Professional, scientific, & technical services**	**296**	**134 298**	**55 625**	**11 216**	**1 821**	**24.5**	**6.5**
541	Professional, scientific, & technical services	296	134 298	55 625	11 216	1 821	24.5	6.5
5411	Legal services	91	37 349	18 616	3 056	441	19.8	7.4
54111	Offices of lawyers	82	31 152	16 362	2 575	363	23.7	4.3
541110	Offices of lawyers	82	31 152	16 362	2 575	363	23.7	4.3
5411101	Offices of lawyers (except legal aid societies)	82	31 152	16 362	2 575	363	23.7	4.3
54119	Other legal services	9	6 197	2 254	481	78	.3	22.7
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	18 770	7 689	2 065	524	27.5	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	18 770	7 689	2 065	524	27.5	.9
541211	Offices of certified public accountants	28	12 037	4 437	1 114	157	17.1	–
541213	Tax return preparation services	9	D	D	D	c	D	D
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	39	16 220	6 145	1 358	182	52.5	.5
54133	Engineering services	24	12 983	4 538	1 026	127	54.6	.5
541330	Engineering services	24	12 983	4 538	1 026	127	54.6	.5
5414	Specialized design services	14	13 836	5 549	1 145	129	1.5	–
54143	Graphic design services	9	10 020	3 815	725	75	2.1	–
541430	Graphic design services	9	10 020	3 815	725	75	2.1	–
5414301	Graphic design services (except commercial art & medical artists)	7	D	D	D	b	D	D
5415	Computer systems design & related services	23	8 497	3 114	651	81	30.2	5.1
54151	Computer systems design & related services	23	8 497	3 114	651	81	30.2	5.1
541512	Computer systems design services	12	6 811	2 452	536	65	23.9	2.3
5416	Management, scientific, & technical consulting services	42	23 912	8 763	1 681	157	21.8	3.6
54161	Management consulting services	31	22 819	8 446	1 624	146	18.2	3.6
541611	Administrative management & general management consulting service	18	19 352	6 789	1 326	114	7.3	4.2
5418	Advertising & related services	18	8 872	3 182	728	121	17.6	12.6
5419	Other professional, scientific, & technical services	14	D	D	D	c	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	MINNEAPOLIS–ST. PAUL, MN–WI MSA							
54	**Professional, scientific, & technical services**	**9 814**	**9 422 415**	**3 672 786**	**824 078**	**81 621**	**19.8**	**4.7**
541	Professional, scientific, & technical services	9 814	9 422 415	3 672 786	824 078	81 621	19.8	4.7
5411	Legal services	1 797	1 739 054	768 273	162 431	14 888	12.5	2.5
54111	Offices of lawyers	1 645	1 604 781	717 939	150 934	13 202	13.2	2.2
541110	Offices of lawyers	1 645	1 604 781	717 939	150 934	13 202	13.2	2.2
5411101	Offices of lawyers (except legal aid societies)	1 645	1 604 781	717 939	150 934	13 202	13.2	2.2
54119	Other legal services	152	134 273	50 334	11 497	1 686	3.9	5.8
541191	Title abstract & settlement offices	130	121 745	45 403	10 363	1 510	3.8	6.0
541199	All other legal services	22	12 528	4 931	1 134	176	4.6	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 062	851 160	333 325	79 968	10 370	12.4	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 062	851 160	333 325	79 968	10 370	12.4	2.5
541211	Offices of certified public accountants	570	619 792	245 978	56 781	5 793	11.0	1.9
541213	Tax return preparation services	140	27 064	10 119	3 182	1 482	33.1	3.0
541214	Payroll services	32	150 650	55 574	14 537	2 190	1.9	1.4
541219	Other accounting services	320	53 654	21 654	5 468	905	47.1	12.1
5413	Architectural, engineering, & related services	1 271	1 199 175	541 595	119 889	12 206	27.2	3.7
54131	Architectural services	311	335 220	147 637	30 762	3 188	28.0	.6
541310	Architectural services	311	335 220	147 637	30 762	3 188	28.0	.6
54133	Engineering services	773	765 348	350 833	79 187	7 611	26.9	5.1
541330	Engineering services	773	765 348	350 833	79 187	7 611	26.9	5.1
54134	Drafting services	22	D	D	D	b	D	D
541340	Drafting services	22	D	D	D	b	D	D
54135	Building inspection services	44	12 935	5 031	1 194	219	52.0	4.5
541350	Building inspection services	44	12 935	5 031	1 194	219	52.0	4.5
54137	Surveying & mapping (except geophysical) services	55	22 604	12 017	2 511	350	21.7	2.8
541370	Surveying & mapping (except geophysical) services	55	22 604	12 017	2 511	350	21.7	2.8
54138	Testing laboratories	65	57 323	23 425	5 736	743	20.7	3.7
541380	Testing laboratories	65	57 323	23 425	5 736	743	20.7	3.7
5414	Specialized design services	598	369 017	119 622	26 498	2 775	24.0	1.7
54141	Interior design services	146	75 253	15 602	3 041	489	35.0	2.1
541410	Interior design services	146	75 253	15 602	3 041	489	35.0	2.1
54142	Industrial design services	28	D	D	D	e	D	D
541420	Industrial design services	28	D	D	D	e	D	D
54143	Graphic design services	422	220 616	78 015	17 392	1 846	26.5	2.1
541430	Graphic design services	422	220 616	78 015	17 392	1 846	26.5	2.1
5414301	Graphic design services (except commercial art & medical artists)	359	202 614	71 680	16 019	1 673	26.0	2.0
5414302	Commercial art	62	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MINNEAPOLIS–ST. PAUL, MN–WI MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	2 158	2 337 240	901 532	209 887	17 173	13.8	6.3
54151	Computer systems design & related services	2 158	2 337 240	901 532	209 887	17 173	13.8	6.3
541511	Custom computer programming services	969	771 898	367 100	82 876	6 581	14.5	8.7
541512	Computer systems design services	878	1 236 877	449 989	102 576	8 582	14.6	5.5
5415121	Computer systems integrators	191	823 905	260 934	62 869	4 968	5.8	5.2
5415122	Computer systems consultants (except systems integrators)	687	412 972	189 055	39 707	3 614	32.3	6.2
541513	Computer facilities management services	17	D	D	D	g	D	D
541519	Other computer related services	294	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	1 639	1 378 096	485 315	106 727	9 465	40.4	6.3
54161	Management consulting services	1 350	1 257 636	443 053	96 470	8 362	40.8	6.4
541611	Administrative management & general management consulting service	526	501 800	218 470	49 080	3 776	13.3	9.2
541612	Human resources & executive search consulting services	349	199 985	90 297	19 977	1 692	29.1	12.3
5416121	Actuarial consulting	14	D	D	D	c	D	D
5416122	Executive placement services	165	D	D	D	f	D	D
5416123	Human resources & personnel management consulting	170	103 915	42 623	9 522	833	28.3	18.9
541613	Marketing consulting services	343	441 112	95 628	18 191	2 098	83.9	1.7
541614	Process, physical distribution, & logistics consulting services	68	57 584	21 383	5 085	464	18.8	.2
541618	Other management consulting services	64	57 155	17 275	4 137	332	13.7	4.2
54162	Environmental consulting services	78	67 559	21 039	6 036	571	23.6	3.7
541620	Environmental consulting services	78	67 559	21 039	6 036	571	23.6	3.7
54169	Other scientific & technical consulting services	211	52 901	21 223	4 221	532	51.8	6.1
541690	Other scientific & technical consulting services	211	52 901	21 223	4 221	532	51.8	6.1
5417	Scientific research & development services	101	85 208	37 789	8 614	791	11.4	40.3
54171	R&D in the physical, engineering, & life sciences	84	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	84	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	37	D	D	D	c	D	D
5417102	Research & development in the life sciences	47	59 856	26 318	6 074	555	6.9	39.1
54172	Research & development in the social sciences & humanities	17	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	17	D	D	D	b	D	D
5418	Advertising & related services	758	1 149 179	374 288	84 381	9 577	14.8	3.6
54181	Advertising agencies	262	440 111	189 621	44 350	3 450	13.1	2.4
541810	Advertising agencies	262	440 111	189 621	44 350	3 450	13.1	2.4
54182	Public relations agencies	114	78 804	34 307	7 472	711	24.4	3.3
541820	Public relations agencies	114	78 804	34 307	7 472	711	24.4	3.3
54183	Media buying services	17	D	D	D	c	D	D
541830	Media buying services	17	D	D	D	c	D	D
54184	Media representatives	44	35 796	11 974	2 767	347	28.5	13.4
541840	Media representatives	44	35 796	11 974	2 767	347	28.5	13.4
5418401	Radio & television advertising representatives	22	18 883	7 596	1 704	166	12.6	13.8
5418402	Publishers' advertising representatives	22	16 913	4 378	1 063	181	46.2	13.0
54185	Display advertising	49	76 993	14 888	3 250	597	10.2	4.6
541850	Display advertising	49	76 993	14 888	3 250	597	10.2	4.6
5418501	Display advertising (except outdoor)	20	43 012	8 198	1 738	412	5.4	2.3
5418502	Outdoor advertising services	29	33 981	6 690	1 512	185	16.4	7.6
54186	Direct mail advertising	76	263 600	71 309	14 792	2 237	14.7	.8
541860	Direct mail advertising	76	263 600	71 309	14 792	2 237	14.7	.8
54187	Advertising material distribution services	10	D	D	D	e	D	D
541870	Advertising material distribution services	10	D	D	D	e	D	D
54189	Other services related to advertising	186	D	D	D	g	D	D
541890	Other services related to advertising	186	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	118	165 812	29 983	6 719	926	15.8	5.1
5418903	Sign painting & lettering shop	44	D	D	D	b	D	D
5418909	All other advertising	21	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	430	314 286	111 047	25 683	4 376	21.4	5.6
54191	Marketing research & public opinion polling	97	132 560	46 256	9 839	1 785	21.8	11.0
541910	Marketing research & public opinion polling	97	132 560	46 256	9 839	1 785	21.8	11.0
54192	Photographic services	278	159 233	56 762	13 980	2 324	20.3	1.7
541921	Photographic studios, portrait	169	101 696	39 457	10 156	1 829	18.4	1.5
541922	Commercial photography	109	57 537	17 305	3 824	495	23.7	2.0
54193	Translation & interpretation services	15	D	D	D	c	D	D
541930	Translation & interpretation services	15	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	40	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	40	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHEBOYGAN, WI MSA							
54	**Professional, scientific, & technical services**	**150**	**92 214**	**40 473**	**11 461**	**1 235**	**16.2**	**2.9**
541	Professional, scientific, & technical services	150	92 214	40 473	11 461	1 235	16.2	2.9
5411	Legal services	33	17 750	8 588	1 637	222	15.5	–
54111	Offices of lawyers	29	16 810	8 136	1 533	205	16.1	–
541110	Offices of lawyers	29	16 810	8 136	1 533	205	16.1	–
5411101	Offices of lawyers (except legal aid societies)	29	16 810	8 136	1 533	205	16.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	10 569	5 317	1 423	266	20.5	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	10 569	5 317	1 423	266	20.5	2.4
541211	Offices of certified public accountants	14	7 936	4 041	1 034	108	18.0	–
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	39	42 591	18 592	4 288	466	10.6	4.4
54131	Architectural services	10	12 091	3 991	986	94	10.6	–
541310	Architectural services	10	12 091	3 991	986	94	10.6	–
54133	Engineering services	20	17 255	9 986	2 242	226	18.1	8.5
541330	Engineering services	20	17 255	9 986	2 242	226	18.1	8.5
54137	Surveying & mapping (except geophysical) services	4	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	c	D	D
5414	Specialized design services	7	2 971	723	152	26	26.6	–
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	8	6 959	3 636	3 050	105	19.8	–
54151	Computer systems design & related services	8	6 959	3 636	3 050	105	19.8	–
5418	Advertising & related services	14	7 527	2 658	699	110	4.9	7.5
54189	Other services related to advertising	5	1 302	248	62	12	11.7	43.4
541890	Other services related to advertising	5	1 302	248	62	12	11.7	43.4
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
	WAUSAU, WI MSA							
54	**Professional, scientific, & technical services**	**181**	**127 404**	**46 551**	**10 153**	**1 264**	**22.5**	**.7**
541	Professional, scientific, & technical services	181	127 404	46 551	10 153	1 264	22.5	.7
5411	Legal services	54	34 328	17 334	3 355	361	21.1	–
54111	Offices of lawyers	50	32 185	16 318	3 152	336	20.4	–
541110	Offices of lawyers	50	32 185	16 318	3 152	336	20.4	–
5411101	Offices of lawyers (except legal aid societies)	50	32 185	16 318	3 152	336	20.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	15 460	5 819	1 505	232	17.6	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	15 460	5 819	1 505	232	17.6	.6
541211	Offices of certified public accountants	17	14 085	5 267	1 318	171	15.4	–
541213	Tax return preparation services	7	1 027	374	147	46	28.4	–
5413	Architectural, engineering, & related services	38	18 394	8 821	1 948	261	50.0	1.3
54133	Engineering services	24	15 879	7 834	1 732	217	48.2	1.3
541330	Engineering services	24	15 879	7 834	1 732	217	48.2	1.3
5416	Management, scientific, & technical consulting services	17	10 412	2 074	477	71	38.1	.2
54161	Management consulting services	12	9 299	1 722	414	53	36.2	.1
541612	Human resources & executive search consulting services	3	D	D	D	a	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	a	D	D
5417	Scientific research & development services	1	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	c	D	D
5418	Advertising & related services	17	7 805	2 327	463	72	36.1	–
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE WISCONSIN METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 996**	**595 120**	**227 535**	**52 020**	**9 205**	**36.9**	**6.4**
541	Professional, scientific, & technical services	1 996	595 120	227 535	52 020	9 205	36.9	6.4
5411	Legal services	638	171 432	66 452	14 462	2 660	31.5	5.0
54111	Offices of lawyers	541	143 477	55 315	12 124	2 154	33.6	5.4
541110	Offices of lawyers	541	143 477	55 315	12 124	2 154	33.6	5.4
5411101	Offices of lawyers (except legal aid societies)	541	143 477	55 315	12 124	2 154	33.6	5.4
54119	Other legal services	97	27 955	11 137	2 338	506	20.5	2.8
541191	Title abstract & settlement offices	94	27 817	11 089	2 334	504	20.1	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	478	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	478	D	D	D	g	D	D
541211	Offices of certified public accountants	206	D	D	D	g	D	D
541213	Tax return preparation services	127	D	D	D	f	D	D
541219	Other accounting services	141	14 865	5 605	1 522	433	79.9	7.4
5413	Architectural, engineering, & related services	331	148 101	63 594	14 032	2 038	43.5	3.4
54131	Architectural services	49	15 502	4 638	1 076	165	58.3	.8
541310	Architectural services	49	15 502	4 638	1 076	165	58.3	.8
54133	Engineering services	156	95 148	43 377	9 399	1 240	47.3	3.4
541330	Engineering services	156	95 148	43 377	9 399	1 240	47.3	3.4
54137	Surveying & mapping (except geophysical) services	77	12 229	5 412	1 110	231	52.1	2.1
541370	Surveying & mapping (except geophysical) services	77	12 229	5 412	1 110	231	52.1	2.1
54138	Testing laboratories	24	22 770	9 107	2 220	339	13.7	5.9
541380	Testing laboratories	24	22 770	9 107	2 220	339	13.7	5.9
5414	Specialized design services	54	D	D	D	c	D	D
54141	Interior design services	18	D	D	D	b	D	D
541410	Interior design services	18	D	D	D	b	D	D
54143	Graphic design services	31	6 805	2 125	446	91	34.6	.5
541430	Graphic design services	31	6 805	2 125	446	91	34.6	.5
5414301	Graphic design services (except commercial art & medical artists)	21	5 943	1 909	397	75	29.6	–
5415	Computer systems design & related services	90	D	D	D	e	D	D
54151	Computer systems design & related services	90	D	D	D	e	D	D
541511	Custom computer programming services	41	D	D	D	c	D	D
541512	Computer systems design services	41	D	D	D	e	D	D
5415121	Computer systems integrators	18	15 799	5 990	1 431	210	20.1	.2
5415122	Computer systems consultants (except systems integrators)	23	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	151	D	D	D	e	D	D
54161	Management consulting services	115	44 281	16 058	3 647	317	33.2	26.9
541611	Administrative management & general management consulting service	55	10 380	4 418	937	106	65.6	14.8
541612	Human resources & executive search consulting services	28	12 324	6 295	1 636	93	24.8	51.1
5416122	Executive placement services	14	D	D	D	b	D	D
541613	Marketing consulting services	20	18 892	4 203	875	87	18.5	19.2
54162	Environmental consulting services	9	D	D	D	b	D	D
541620	Environmental consulting services	9	D	D	D	b	D	D
54169	Other scientific & technical consulting services	27	5 975	1 149	245	52	40.6	4.4
541690	Other scientific & technical consulting services	27	5 975	1 149	245	52	40.6	4.4
5417	Scientific research & development services	17	D	D	D	e	D	D
5418	Advertising & related services	109	38 393	9 378	2 133	432	32.1	5.7
54182	Public relations agencies	14	4 935	1 832	465	70	38.1	–
541820	Public relations agencies	14	4 935	1 832	465	70	38.1	–
54189	Other services related to advertising	46	17 995	2 454	551	153	34.5	–
541890	Other services related to advertising	46	17 995	2 454	551	153	34.5	–
5418902	Advertising specialties goods distributor	18	14 786	1 628	381	85	25.8	–
5418903	Sign painting & lettering shop	26	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	128	D	D	D	e	D	D
54192	Photographic services	103	D	D	D	e	D	D
541921	Photographic studios, portrait	93	D	D	D	c	D	D
541922	Commercial photography	10	4 030	979	245	53	10.3	.6

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	APPLETON–OSHKOSH–NEENAH, WI MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA								
54	**Professional, scientific, & technical services**	**151**	**D**	**D**	**D**	**D**	**j**	**D**	**D**
541	Professional, scientific, & technical services	151	D	D	D	D	j	D	D
5411	Legal services	74	D	D	D	D	f	D	D
54111	Offices of lawyers	74	D	D	D	D	f	D	D
541110	Offices of lawyers	74	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	74	D	D	D	D	f	D	D
5417	Scientific research & development services	77	D	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	51	982 845	935 761	387 838	93 291	8 796	.3	2.0
541710	R&D in the physical, engineering, & life sciences	51	982 845	935 761	387 838	93 291	8 796	.3	2.0
5417101	R&D in the physical & engineering sciences	17	D	D	D	D	i	D	D
5417102	Research & development in the life sciences	34	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	26	D	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	26	D	D	D	D	g	D	D
	Chicago, IL PMSA								
54	**Professional, scientific, & technical services**	**143**	**1 106 742**	**1 049 170**	**443 876**	**106 915**	**10 992**	**2.1**	**2.3**
541	Professional, scientific, & technical services	143	1 106 742	1 049 170	443 876	106 915	10 992	2.1	2.3
5411	Legal services	68	30 251	29 323	17 171	4 042	497	10.8	14.5
54111	Offices of lawyers	68	30 251	29 323	17 171	4 042	497	10.8	14.5
541110	Offices of lawyers	68	30 251	29 323	17 171	4 042	497	10.8	14.5
5411102	Legal aid societies & similar legal services	68	30 251	29 323	17 171	4 042	497	10.8	14.5
5417	Scientific research & development services	75	1 076 491	1 019 847	426 705	102 873	10 495	1.9	2.0
54171	R&D in the physical, engineering, & life sciences	51	982 845	935 761	387 838	93 291	8 796	.3	2.0
541710	R&D in the physical, engineering, & life sciences	51	982 845	935 761	387 838	93 291	8 796	.3	2.0
5417101	R&D in the physical & engineering sciences	17	D	D	D	D	i	D	D
5417102	Research & development in the life sciences	34	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	24	93 646	84 086	38 867	9 582	1 699	18.0	1.5
541720	R&D in the social sciences & humanities	24	93 646	84 086	38 867	9 582	1 699	18.0	1.5
	Gary, IN PMSA								
54	**Professional, scientific, & technical services**	**4**	**1 562**	**1 534**	**740**	**198**	**29**	**25.0**	**21.3**
541	Professional, scientific, & technical services	4	1 562	1 534	740	198	29	25.0	21.3
	Kankakee, IL PMSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	Kenosha, WI PMSA								
54	**Professional, scientific, & technical services**	**3**	**433**	**446**	**208**	**43**	**8**	**D**	**–**
	DULUTH–SUPERIOR, MN–WI MSA								
54	**Professional, scientific, & technical services**	**5**	**1 772**	**1 786**	**1 144**	**282**	**46**	**15.5**	**–**
541	Professional, scientific, & technical services	5	1 772	1 786	1 144	282	46	15.5	–
	GREEN BAY, WI MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	JANESVILLE–BELOIT, WI MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	LA CROSSE, WI–MN MSA								
54	**Professional, scientific, & technical services**	**3**	**781**	**756**	**411**	**105**	**16**	**D**	**45.8**
	MADISON, WI MSA								
54	**Professional, scientific, & technical services**	**23**	**22 425**	**21 377**	**9 005**	**1 953**	**218**	**2.8**	**11.8**
541	Professional, scientific, & technical services	23	22 425	21 377	9 005	1 953	218	2.8	11.8
5417	Scientific research & development services	18	21 407	20 512	8 480	1 822	197	2.8	11.8
54171	R&D in the physical, engineering, & life sciences	13	20 498	19 608	8 067	1 718	184	1.3	12.4
541710	R&D in the physical, engineering, & life sciences	13	20 498	19 608	8 067	1 718	184	1.3	12.4
5417102	Research & development in the life sciences	9	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	MILWAUKEE–RACINE, WI CMSA								
54	**Professional, scientific, & technical services**	**17**	**9 410**	**8 772**	**5 063**	**1 212**	**219**	**21.8**	**13.6**
541	Professional, scientific, & technical services	17	9 410	8 772	5 063	1 212	219	21.8	13.6
5411	Legal services	8	5 462	5 294	3 671	883	108	5.4	.8
54111	Offices of lawyers	8	5 462	5 294	3 671	883	108	5.4	.8
541110	Offices of lawyers	8	5 462	5 294	3 671	883	108	5.4	.8
5411102	Legal aid societies & similar legal services	8	5 462	5 294	3 671	883	108	5.4	.8
	Milwaukee–Waukesha, WI PMSA								
54	**Professional, scientific, & technical services**	**13**	**9 033**	**8 445**	**4 979**	**1 192**	**215**	**19.2**	**13.7**
541	Professional, scientific, & technical services	13	9 033	8 445	4 979	1 192	215	19.2	13.7
5411	Legal services	6	D	D	D	D	c	D	D
54111	Offices of lawyers	6	D	D	D	D	c	D	D
541110	Offices of lawyers	6	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	6	D	D	D	D	c	D	D
	Racine, WI PMSA								
54	**Professional, scientific, & technical services**	**4**	**377**	**327**	**84**	**20**	**4**	**84.9**	**11.1**
	MINNEAPOLIS–ST. PAUL, MN–WI MSA								
54	**Professional, scientific, & technical services**	**73**	**103 149**	**93 368**	**30 689**	**6 925**	**928**	**40.2**	**5.1**
541	Professional, scientific, & technical services	73	103 149	93 368	30 689	6 925	928	40.2	5.1
5411	Legal services	31	16 601	15 435	9 579	2 167	317	9.0	16.6
54111	Offices of lawyers	31	16 601	15 435	9 579	2 167	317	9.0	16.6
541110	Offices of lawyers	31	16 601	15 435	9 579	2 167	317	9.0	16.6
5411102	Legal aid societies & similar legal services	31	16 601	15 435	9 579	2 167	317	9.0	16.6
5417	Scientific research & development services	42	86 548	77 933	21 110	4 758	611	46.1	2.9
54171	R&D in the physical, engineering, & life sciences	25	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	25	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	23	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	17	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	17	D	D	D	D	c	D	D
	WAUSAU, WI MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	D	a	D	D
	AREA OUTSIDE WISCONSIN METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**10**	**3 039**	**2 737**	**1 281**	**299**	**38**	**33.4**	**23.2**
541	Professional, scientific, & technical services	10	3 039	2 737	1 281	299	38	33.4	23.2

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ADAMS COUNTY, WI							
54	**Professional, scientific, & technical services**	**16**	**1 660**	**657**	**144**	**38**	**25.2**	**3.4**
541	Professional, scientific, & technical services	16	1 660	657	144	38	25.2	3.4
	ASHLAND COUNTY, WI							
54	**Professional, scientific, & technical services**	**30**	**5 875**	**2 345**	**495**	**102**	**43.7**	**11.3**
541	Professional, scientific, & technical services	30	5 875	2 345	495	102	43.7	11.3
	BARRON COUNTY, WI							
54	**Professional, scientific, & technical services**	**46**	**13 830**	**5 809**	**1 254**	**230**	**48.2**	**6.4**
541	Professional, scientific, & technical services	46	13 830	5 809	1 254	230	48.2	6.4
5411	Legal services	16	3 328	1 659	321	57	47.3	7.8
54111	Offices of lawyers	16	3 328	1 659	321	57	47.3	7.8
541110	Offices of lawyers	16	3 328	1 659	321	57	47.3	7.8
5411101	Offices of lawyers (except legal aid societies)	16	3 328	1 659	321	57	47.3	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 422	783	218	39	32.2	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 422	783	218	39	32.2	5.7
5413	Architectural, engineering, & related services	10	5 748	2 951	656	96	40.5	8.2
	BAYFIELD COUNTY, WI							
54	**Professional, scientific, & technical services**	**13**	**1 869**	**527**	**129**	**22**	**57.4**	**3.5**
541	Professional, scientific, & technical services	13	1 869	527	129	22	57.4	3.5
	BROWN COUNTY, WI							
54	**Professional, scientific, & technical services**	**373**	**270 776**	**118 724**	**26 714**	**3 348**	**29.2**	**2.2**
541	Professional, scientific, & technical services	373	270 776	118 724	26 714	3 348	29.2	2.2
5411	Legal services	93	49 864	26 202	4 705	620	15.1	4.8
54111	Offices of lawyers	83	43 460	23 004	4 121	492	17.2	5.6
541110	Offices of lawyers	83	43 460	23 004	4 121	492	17.2	5.6
5411101	Offices of lawyers (except legal aid societies)	83	43 460	23 004	4 121	492	17.2	5.6
54119	Other legal services	10	6 404	3 198	584	128	.6	–
541191	Title abstract & settlement offices	9	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	61	30 422	15 312	3 484	576	14.3	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	61	30 422	15 312	3 484	576	14.3	2.2
541211	Offices of certified public accountants	32	25 513	13 107	2 883	344	8.0	2.3
541213	Tax return preparation services	12	D	D	D	c	D	D
541219	Other accounting services	14	1 698	735	176	55	99.0	1.0
5413	Architectural, engineering, & related services	71	88 898	43 905	11 547	1 133	40.1	.8
54131	Architectural services	13	17 062	8 897	2 268	193	10.4	.1
541310	Architectural services	13	17 062	8 897	2 268	193	10.4	.1
54133	Engineering services	40	59 353	30 255	8 187	726	54.3	.5
541330	Engineering services	40	59 353	30 255	8 187	726	54.3	.5
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
54138	Testing laboratories	8	8 687	2 650	621	166	12.7	.8
541380	Testing laboratories	8	8 687	2 650	621	166	12.7	.8
5414	Specialized design services	13	3 595	1 181	250	50	46.5	9.0
54143	Graphic design services	11	D	D	D	b	D	D
541430	Graphic design services	11	D	D	D	b	D	D
5415	Computer systems design & related services	37	46 364	15 576	3 214	310	39.2	1.8
54151	Computer systems design & related services	37	46 364	15 576	3 214	310	39.2	1.8
541511	Custom computer programming services	18	22 497	10 656	2 199	194	5.7	.2
541512	Computer systems design services	14	21 179	4 246	868	82	78.1	3.6
5415121	Computer systems integrators	5	18 685	3 053	641	54	75.9	4.1
5416	Management, scientific, & technical consulting services	37	7 912	2 687	508	131	61.5	3.4
54161	Management consulting services	32	5 819	2 066	387	75	74.1	3.3
541612	Human resources & executive search consulting services	9	4 136	1 616	303	42	70.3	1.1
5418	Advertising & related services	35	35 173	10 967	2 403	369	10.0	–
54181	Advertising agencies	13	9 304	4 105	994	109	3.2	–
541810	Advertising agencies	13	9 304	4 105	994	109	3.2	–
54185	Display advertising	2	D	D	D	b	D	D
541850	Display advertising	2	D	D	D	b	D	D
54189	Other services related to advertising	14	13 267	2 063	423	106	8.5	–
541890	Other services related to advertising	14	13 267	2 063	423	106	8.5	–
5418902	Advertising specialties goods distributor	9	12 166	1 697	350	88	5.2	–
5419	Other professional, scientific, & technical services	25	D	D	D	c	D	D
54192	Photographic services	17	4 673	1 419	285	68	26.6	–
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	BUFFALO COUNTY, WI							
54	**Professional, scientific, & technical services**	**19**	**1 632**	**558**	**133**	**39**	**61.8**	**16.7**
541	Professional, scientific, & technical services	19	1 632	558	133	39	61.8	16.7

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BURNETT COUNTY, WI							
54	**Professional, scientific, & technical services**	**15**	**2 412**	**912**	**203**	**48**	**45.4**	**–**
541	Professional, scientific, & technical services	15	2 412	912	203	48	45.4	–
	CALUMET COUNTY, WI							
54	**Professional, scientific, & technical services**	**33**	**18 331**	**10 182**	**2 241**	**258**	**20.3**	**5.1**
541	Professional, scientific, & technical services	33	18 331	10 182	2 241	258	20.3	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
541219	Other accounting services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	D	D	D	c	D	D
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
	CHIPPEWA COUNTY, WI							
54	**Professional, scientific, & technical services**	**54**	**17 002**	**7 077**	**1 191**	**230**	**20.9**	**11.0**
541	Professional, scientific, & technical services	54	17 002	7 077	1 191	230	20.9	11.0
5411	Legal services	18	3 344	1 150	236	60	48.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 281	507	142	29	37.7	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 281	507	142	29	37.7	10.5
5413	Architectural, engineering, & related services	12	8 597	4 476	597	97	10.1	.1
	CLARK COUNTY, WI							
54	**Professional, scientific, & technical services**	**30**	**4 069**	**1 508**	**348**	**78**	**72.8**	**1.0**
541	Professional, scientific, & technical services	30	4 069	1 508	348	78	72.8	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	908	371	131	29	80.5	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	908	371	131	29	80.5	4.5
	COLUMBIA COUNTY, WI							
54	**Professional, scientific, & technical services**	**70**	**20 203**	**6 022**	**1 252**	**247**	**29.0**	**5.4**
541	Professional, scientific, & technical services	70	20 203	6 022	1 252	247	29.0	5.4
5411	Legal services	22	5 315	1 839	424	81	31.1	6.0
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 360	861	195	55	33.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 360	861	195	55	33.9	–
5413	Architectural, engineering, & related services	11	4 944	1 642	280	57	31.0	–
5416	Management, scientific, & technical consulting services	8	4 319	790	196	24	27.3	1.6
54169	Other scientific & technical consulting services	2	D	D	D	a	D	D
541690	Other scientific & technical consulting services	2	D	D	D	a	D	D
	CRAWFORD COUNTY, WI							
54	**Professional, scientific, & technical services**	**11**	**1 930**	**1 164**	**177**	**38**	**36.2**	**–**
541	Professional, scientific, & technical services	11	1 930	1 164	177	38	36.2	–

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Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DANE COUNTY, WI							
54	**Professional, scientific, & technical services**	**1 132**	**943 392**	**412 427**	**89 734**	**10 748**	**18.7**	**4.6**
541	Professional, scientific, & technical services	1 132	943 392	412 427	89 734	10 748	18.7	4.6
5411	Legal services	245	205 893	84 245	16 428	1 839	13.5	2.0
54111	Offices of lawyers	234	193 963	79 707	15 371	1 661	13.3	2.1
541110	Offices of lawyers	234	193 963	79 707	15 371	1 661	13.3	2.1
5411101	Offices of lawyers (except legal aid societies)	234	193 963	79 707	15 371	1 661	13.3	2.1
54119	Other legal services	11	11 930	4 538	1 057	178	16.0	–
541191	Title abstract & settlement offices	9	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	156	116 965	49 133	12 797	2 220	10.9	10.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	156	116 965	49 133	12 797	2 220	10.9	10.6
541211	Offices of certified public accountants	76	94 037	38 961	9 421	1 486	7.8	11.5
541213	Tax return preparation services	20	3 805	1 420	507	282	21.7	–
541219	Other accounting services	55	16 609	7 776	2 640	405	27.5	5.4
5413	Architectural, engineering, & related services	186	239 352	113 523	23 078	2 401	22.8	2.3
54131	Architectural services	48	47 707	18 613	4 042	418	16.6	1.7
541310	Architectural services	48	47 707	18 613	4 042	418	16.6	1.7
54133	Engineering services	103	165 817	83 077	16 572	1 627	22.5	1.7
541330	Engineering services	103	165 817	83 077	16 572	1 627	22.5	1.7
54135	Building inspection services	8	D	D	D	b	D	D
541350	Building inspection services	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	16	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	16	D	D	D	c	D	D
54138	Testing laboratories	10	14 599	5 554	1 119	176	13.3	8.2
541380	Testing laboratories	10	14 599	5 554	1 119	176	13.3	8.2
5414	Specialized design services	60	26 374	8 545	1 870	236	29.0	2.9
54141	Interior design services	23	D	D	D	b	D	D
541410	Interior design services	23	D	D	D	b	D	D
54143	Graphic design services	34	16 526	5 515	1 178	147	21.4	4.0
541430	Graphic design services	34	16 526	5 515	1 178	147	21.4	4.0
5414301	Graphic design services (except commercial art & medical artists)	28	15 643	5 230	1 108	138	21.6	4.0
5415	Computer systems design & related services	130	78 518	39 295	8 498	757	27.5	2.3
54151	Computer systems design & related services	130	78 518	39 295	8 498	757	27.5	2.3
541511	Custom computer programming services	60	37 590	21 426	4 977	382	14.1	3.0
541512	Computer systems design services	56	38 008	15 987	3 186	344	39.7	1.3
5415121	Computer systems integrators	17	18 409	7 015	1 423	141	25.3	–
5415122	Computer systems consultants (except systems integrators)	39	19 599	8 972	1 763	203	53.2	2.6
5416	Management, scientific, & technical consulting services	173	89 206	39 290	8 902	1 153	34.3	4.4
54161	Management consulting services	110	62 942	28 198	6 244	835	36.6	3.2
541611	Administrative management & general management consulting service	47	42 619	20 280	4 642	612	22.8	3.3
541612	Human resources & executive search consulting services	25	5 026	2 305	504	74	68.0	6.3
541613	Marketing consulting services	26	9 998	3 213	692	92	51.3	1.9
541618	Other management consulting services	9	3 116	1 467	238	28	83.9	3.5
54162	Environmental consulting services	25	11 140	5 242	1 308	154	41.9	12.3
541620	Environmental consulting services	25	11 140	5 242	1 308	154	41.9	12.3
54169	Other scientific & technical consulting services	38	15 124	5 850	1 350	164	19.0	3.2
541690	Other scientific & technical consulting services	38	15 124	5 850	1 350	164	19.0	3.2
5417	Scientific research & development services	31	102 673	48 053	11 441	1 159	2.8	9.1
54171	R&D in the physical, engineering, & life sciences	28	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	28	D	D	D	g	D	D
5417102	Research & development in the life sciences	15	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	3	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	3	D	D	D	b	D	D
5418	Advertising & related services	99	69 106	25 191	5 673	659	20.2	3.2
54181	Advertising agencies	39	31 776	15 286	3 516	379	7.5	3.6
541810	Advertising agencies	39	31 776	15 286	3 516	379	7.5	3.6
54182	Public relations agencies	24	10 195	4 350	995	105	49.6	5.9
541820	Public relations agencies	24	10 195	4 350	995	105	49.6	5.9
54189	Other services related to advertising	24	D	D	D	b	D	D
541890	Other services related to advertising	24	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	b	D	D
5418903	Sign painting & lettering shop	13	2 161	513	109	25	59.2	6.9
5419	Other professional, scientific, & technical services	52	15 305	5 152	1 047	324	30.7	25.2
54192	Photographic services	35	9 759	2 681	538	172	38.2	4.4
541921	Photographic studios, portrait	28	6 352	1 413	269	121	48.9	6.8
541922	Commercial photography	7	3 407	1 268	269	51	18.3	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	DODGE COUNTY, WI							
54	**Professional, scientific, & technical services**	**64**	**33 562**	**10 905**	**2 370**	**417**	**28.8**	**.5**
541	Professional, scientific, & technical services	64	33 562	10 905	2 370	417	28.8	.5
5411	Legal services	21	6 300	2 535	567	122	51.1	2.6
54111	Offices of lawyers	19	D	D	D	c	D	D
541110	Offices of lawyers	19	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 351	1 662	428	122	31.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 351	1 662	428	122	31.7	–
5413	Architectural, engineering, & related services	12	8 486	3 951	831	107	56.4	–
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
541613	Marketing consulting services	1	D	D	D	a	D	D
	DOOR COUNTY, WI							
54	**Professional, scientific, & technical services**	**64**	**14 651**	**5 028**	**1 216**	**251**	**43.4**	**15.7**
541	Professional, scientific, & technical services	64	14 651	5 028	1 216	251	43.4	15.7
5411	Legal services	13	3 120	745	163	41	29.3	–
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 431	1 062	275	55	46.5	25.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 431	1 062	275	55	46.5	25.0
5413	Architectural, engineering, & related services	15	4 868	2 268	569	76	41.8	14.6
5414	Specialized design services	4	1 669	461	100	48	44.4	55.6
	DOUGLAS COUNTY, WI							
54	**Professional, scientific, & technical services**	**52**	**21 471**	**8 187**	**1 759**	**317**	**32.1**	**6.6**
541	Professional, scientific, & technical services	52	21 471	8 187	1 759	317	32.1	6.6
5411	Legal services	18	7 221	2 949	598	91	54.1	5.2
54111	Offices of lawyers	15	6 553	2 599	521	76	57.7	–
541110	Offices of lawyers	15	6 553	2 599	521	76	57.7	–
5411101	Offices of lawyers (except legal aid societies)	15	6 553	2 599	521	76	57.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 113	1 254	287	49	17.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 113	1 254	287	49	17.0	–
5413	Architectural, engineering, & related services	10	9 018	3 151	676	107	17.3	6.2
	DUNN COUNTY, WI							
54	**Professional, scientific, & technical services**	**43**	**17 526**	**7 897**	**1 944**	**289**	**28.0**	**4.0**
541	Professional, scientific, & technical services	43	17 526	7 897	1 944	289	28.0	4.0
5411	Legal services	12	3 054	1 364	295	55	21.0	17.3
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 269	304	97	21	55.9	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 269	304	97	21	55.9	1.7
5413	Architectural, engineering, & related services	10	9 514	4 589	1 092	146	28.5	–
5414	Specialized design services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EAU CLAIRE COUNTY, WI							
54	**Professional, scientific, & technical services**	**165**	**112 151**	**48 507**	**10 829**	**1 485**	**23.1**	**14.9**
541	Professional, scientific, & technical services	165	112 151	48 507	10 829	1 485	23.1	14.9
5411	Legal services	51	22 936	11 014	2 102	272	27.9	1.6
54111	Offices of lawyers	47	D	D	D	e	D	D
541110	Offices of lawyers	47	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	47	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	18 903	7 333	1 844	374	13.1	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	18 903	7 333	1 844	374	13.1	5.7
541211	Offices of certified public accountants	18	15 349	5 905	1 420	199	12.4	–
541213	Tax return preparation services	6	D	D	D	c	D	D
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	32 144	16 587	3 295	372	16.9	.1
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
54133	Engineering services	15	24 935	12 851	2 758	294	18.1	.1
541330	Engineering services	15	24 935	12 851	2 758	294	18.1	.1
5414	Specialized design services	6	1 997	599	121	25	85.1	–
5415	Computer systems design & related services	16	19 583	7 464	2 303	198	11.5	65.4
54151	Computer systems design & related services	16	19 583	7 464	2 303	198	11.5	65.4
541511	Custom computer programming services	10	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	11	D	D	D	b	D	D
54161	Management consulting services	9	4 545	1 206	288	37	85.7	1.0
5418	Advertising & related services	13	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	c	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	FLORENCE COUNTY, WI							
54	**Professional, scientific, & technical services**	**4**	**312**	**122**	**23**	**9**	**100.0**	**–**
	FOND DU LAC COUNTY, WI							
54	**Professional, scientific, & technical services**	**137**	**45 931**	**17 961**	**3 947**	**630**	**26.2**	**5.2**
541	Professional, scientific, & technical services	137	45 931	17 961	3 947	630	26.2	5.2
5411	Legal services	35	13 545	5 441	1 214	203	21.0	3.6
54111	Offices of lawyers	31	9 513	4 266	859	121	29.9	5.1
541110	Offices of lawyers	31	9 513	4 266	859	121	29.9	5.1
5411101	Offices of lawyers (except legal aid societies)	31	9 513	4 266	859	121	29.9	5.1
54119	Other legal services	4	4 032	1 175	355	82	–	–
541191	Title abstract & settlement offices	4	4 032	1 175	355	82	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	10 522	5 371	1 179	156	18.6	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	10 522	5 371	1 179	156	18.6	.6
541211	Offices of certified public accountants	17	9 900	5 061	1 095	131	14.2	–
5413	Architectural, engineering, & related services	23	8 390	3 235	731	95	20.0	2.3
5416	Management, scientific, & technical consulting services	12	5 364	1 600	335	55	29.8	25.7
54161	Management consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	8	2 261	601	124	26	42.3	–
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	10	2 403	693	134	32	39.9	–
541921	Photographic studios, portrait	8	D	D	D	b	D	D
	FOREST COUNTY, WI							
54	**Professional, scientific, & technical services**	**9**	**3 833**	**1 978**	**356**	**66**	**7.1**	**–**
541	Professional, scientific, & technical services	9	3 833	1 978	356	66	7.1	–
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	GRANT COUNTY, WI							
54	**Professional, scientific, & technical services**	**50**	**18 904**	**7 759**	**1 884**	**298**	**34.4**	**6.3**
541	Professional, scientific, & technical services	50	18 904	7 759	1 884	298	34.4	6.3
5411	Legal services	18	5 791	1 876	436	95	42.8	–
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 494	786	282	70	37.3	27.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 494	786	282	70	37.3	27.5
5413	Architectural, engineering, & related services	4	7 612	4 300	1 034	96	13.1	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREEN COUNTY, WI							
54	**Professional, scientific, & technical services**	**43**	**14 211**	**4 445**	**937**	**180**	**34.0**	**.5**
541	Professional, scientific, & technical services	43	14 211	4 445	937	180	34.0	.5
5411	Legal services	14	4 710	1 734	370	67	18.6	–
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 414	679	207	41	32.5	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 414	679	207	41	32.5	.4
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
	GREEN LAKE COUNTY, WI							
54	**Professional, scientific, & technical services**	**24**	**5 449**	**1 351**	**350**	**89**	**74.6**	**5.6**
541	Professional, scientific, & technical services	24	5 449	1 351	350	89	74.6	5.6
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	IOWA COUNTY, WI							
54	**Professional, scientific, & technical services**	**31**	**5 469**	**2 172**	**503**	**106**	**60.7**	**2.9**
541	Professional, scientific, & technical services	31	5 469	2 172	503	106	60.7	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 558	630	186	30	46.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 558	630	186	30	46.7	–
5413	Architectural, engineering, & related services	5	1 325	622	119	30	67.8	4.5
	IRON COUNTY, WI							
54	**Professional, scientific, & technical services**	**13**	**1 822**	**643**	**103**	**25**	**53.5**	**11.8**
541	Professional, scientific, & technical services	13	1 822	643	103	25	53.5	11.8
	JACKSON COUNTY, WI							
54	**Professional, scientific, & technical services**	**25**	**4 346**	**2 223**	**471**	**103**	**72.6**	**9.1**
541	Professional, scientific, & technical services	25	4 346	2 223	471	103	72.6	9.1
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	JEFFERSON COUNTY, WI							
54	**Professional, scientific, & technical services**	**90**	**33 024**	**13 557**	**3 301**	**598**	**39.5**	**12.1**
541	Professional, scientific, & technical services	90	33 024	13 557	3 301	598	39.5	12.1
5411	Legal services	18	5 965	2 637	576	106	30.5	–
54111	Offices of lawyers	15	4 366	2 293	454	78	31.2	–
541110	Offices of lawyers	15	4 366	2 293	454	78	31.2	–
5411101	Offices of lawyers (except legal aid societies)	15	4 366	2 293	454	78	31.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	4 410	1 441	477	120	42.9	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	4 410	1 441	477	120	42.9	.4
5413	Architectural, engineering, & related services	15	8 927	2 648	581	89	51.7	.1
5416	Management, scientific, & technical consulting services	9	5 232	2 905	726	78	5.2	75.2
54161	Management consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	5	3 645	1 776	438	53	8.4	–
	JUNEAU COUNTY, WI							
54	**Professional, scientific, & technical services**	**26**	**5 748**	**2 787**	**730**	**118**	**42.5**	**9.4**
541	Professional, scientific, & technical services	26	5 748	2 787	730	118	42.5	9.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 164	385	104	27	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 164	385	104	27	100.0	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KENOSHA COUNTY, WI							
54	**Professional, scientific, & technical services**	**176**	**47 655**	**20 419**	**4 403**	**687**	**34.6**	**11.1**
541	Professional, scientific, & technical services	176	47 655	20 419	4 403	687	34.6	11.1
5411	Legal services	51	17 383	7 806	1 574	225	35.7	8.4
54111	Offices of lawyers	48	14 556	6 292	1 346	185	39.6	10.0
541110	Offices of lawyers	48	14 556	6 292	1 346	185	39.6	10.0
5411101	Offices of lawyers (except legal aid societies)	48	14 556	6 292	1 346	185	39.6	10.0
54119	Other legal services	3	2 827	1 514	228	40	D	–
541191	Title abstract & settlement offices	3	2 827	1 514	228	40	D	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	11 708	5 009	1 198	178	27.0	17.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	11 708	5 009	1 198	178	27.0	17.5
541211	Offices of certified public accountants	16	8 337	3 644	953	114	18.4	13.3
541219	Other accounting services	19	3 135	1 314	235	47	46.2	28.3
5413	Architectural, engineering, & related services	28	7 609	3 219	685	105	34.9	4.0
5414	Specialized design services	10	1 414	420	99	18	38.3	–
5415	Computer systems design & related services	18	4 041	1 815	293	37	53.8	5.6
54151	Computer systems design & related services	18	4 041	1 815	293	37	53.8	5.6
5418	Advertising & related services	7	2 056	707	158	55	16.5	30.7
	KEWAUNEE COUNTY, WI							
54	**Professional, scientific, & technical services**	**23**	**4 266**	**1 414**	**314**	**73**	**41.0**	**1.4**
541	Professional, scientific, & technical services	23	4 266	1 414	314	73	41.0	1.4
	LA CROSSE COUNTY, WI							
54	**Professional, scientific, & technical services**	**191**	**117 061**	**52 499**	**11 853**	**1 531**	**16.4**	**7.8**
541	Professional, scientific, & technical services	191	117 061	52 499	11 853	1 531	16.4	7.8
5411	Legal services	50	21 055	10 326	1 831	288	18.6	2.1
54111	Offices of lawyers	47	20 350	10 046	1 778	275	18.5	2.1
541110	Offices of lawyers	47	20 350	10 046	1 778	275	18.5	2.1
5411101	Offices of lawyers (except legal aid societies)	47	20 350	10 046	1 778	275	18.5	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	D	D	D	e	D	D
541211	Offices of certified public accountants	18	D	D	D	c	D	D
541213	Tax return preparation services	3	D	D	D	b	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	18 158	8 969	2 151	278	13.9	23.0
54131	Architectural services	9	D	D	D	b	D	D
541310	Architectural services	9	D	D	D	b	D	D
54133	Engineering services	11	9 064	4 649	1 089	158	14.4	35.7
541330	Engineering services	11	9 064	4 649	1 089	158	14.4	35.7
5414	Specialized design services	12	5 295	1 284	278	52	17.7	1.7
54141	Interior design services	5	4 071	558	132	28	17.3	–
541410	Interior design services	5	4 071	558	132	28	17.3	–
5415	Computer systems design & related services	15	D	D	D	e	D	D
54151	Computer systems design & related services	15	D	D	D	e	D	D
541512	Computer systems design services	7	D	D	D	e	D	D
5415121	Computer systems integrators	5	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	22	3 234	1 456	306	43	78.8	2.2
5418	Advertising & related services	14	12 154	4 765	929	113	23.8	5.5
54189	Other services related to advertising	4	1 394	102	26	6	100.0	–
541890	Other services related to advertising	4	1 394	102	26	6	100.0	–
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
541922	Commercial photography	6	4 151	868	211	35	18.7	–
	LAFAYETTE COUNTY, WI							
54	**Professional, scientific, & technical services**	**15**	**1 571**	**376**	**88**	**23**	**29.9**	**.5**
541	Professional, scientific, & technical services	15	1 571	376	88	23	29.9	.5
	LANGLADE COUNTY, WI							
54	**Professional, scientific, & technical services**	**15**	**3 840**	**2 132**	**469**	**79**	**10.9**	**4.8**
541	Professional, scientific, & technical services	15	3 840	2 132	469	79	10.9	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LINCOLN COUNTY, WI							
54	**Professional, scientific, & technical services**	**31**	**5 135**	**1 573**	**323**	**81**	**55.5**	**4.2**
541	Professional, scientific, & technical services	31	5 135	1 573	323	81	55.5	4.2
5411	Legal services	15	3 389	1 036	189	43	53.6	5.0
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	909	390	102	30	35.3	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	909	390	102	30	35.3	4.8
	MANITOWOC COUNTY, WI							
54	**Professional, scientific, & technical services**	**86**	**41 756**	**11 915**	**2 761**	**538**	**28.7**	**4.4**
541	Professional, scientific, & technical services	86	41 756	11 915	2 761	538	28.7	4.4
5411	Legal services	26	10 898	3 119	727	145	14.7	3.7
54111	Offices of lawyers	22	9 808	2 715	628	113	16.1	–
541110	Offices of lawyers	22	9 808	2 715	628	113	16.1	–
5411101	Offices of lawyers (except legal aid societies)	22	9 808	2 715	628	113	16.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	4 209	1 487	429	101	37.8	22.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	4 209	1 487	429	101	37.8	22.8
5413	Architectural, engineering, & related services	13	6 026	2 174	407	77	87.3	2.8
5418	Advertising & related services	12	12 522	1 827	428	66	15.2	2.3
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	MARATHON COUNTY, WI							
54	**Professional, scientific, & technical services**	**181**	**127 404**	**46 551**	**10 153**	**1 264**	**22.5**	**.7**
541	Professional, scientific, & technical services	181	127 404	46 551	10 153	1 264	22.5	.7
5411	Legal services	54	34 328	17 334	3 355	361	21.1	–
54111	Offices of lawyers	50	32 185	16 318	3 152	336	20.4	–
541110	Offices of lawyers	50	32 185	16 318	3 152	336	20.4	–
5411101	Offices of lawyers (except legal aid societies)	50	32 185	16 318	3 152	336	20.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	15 460	5 819	1 505	232	17.6	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	15 460	5 819	1 505	232	17.6	.6
541211	Offices of certified public accountants	17	14 085	5 267	1 318	171	15.4	–
541213	Tax return preparation services	7	1 027	374	147	46	28.4	–
5413	Architectural, engineering, & related services	38	18 394	8 821	1 948	261	50.0	1.3
54133	Engineering services	24	15 879	7 834	1 732	217	48.2	1.3
541330	Engineering services	24	15 879	7 834	1 732	217	48.2	1.3
5416	Management, scientific, & technical consulting services	17	10 412	2 074	477	71	38.1	.2
54161	Management consulting services	12	9 299	1 722	414	53	36.2	.1
541612	Human resources & executive search consulting services	3	D	D	D	a	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	a	D	D
5417	Scientific research & development services	1	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	c	D	D
5418	Advertising & related services	17	7 805	2 327	463	72	36.1	–
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	MARINETTE COUNTY, WI							
54	**Professional, scientific, & technical services**	**42**	**9 054**	**4 005**	**955**	**132**	**67.4**	**8.4**
541	Professional, scientific, & technical services	42	9 054	4 005	955	132	67.4	8.4
5411	Legal services	17	2 923	1 164	269	44	39.1	24.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 686	865	199	38	44.9	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 686	865	199	38	44.9	2.1
5413	Architectural, engineering, & related services	5	2 544	1 232	326	25	100.0	–
	MARQUETTE COUNTY, WI							
54	**Professional, scientific, & technical services**	**12**	**1 934**	**434**	**95**	**27**	**92.3**	**7.0**
541	Professional, scientific, & technical services	12	1 934	434	95	27	92.3	7.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MILWAUKEE COUNTY, WI							
54	**Professional, scientific, & technical services**	**2 027**	**2 101 041**	**837 681**	**184 787**	**20 568**	**12.9**	**4.1**
541	Professional, scientific, & technical services	2 027	2 101 041	837 681	184 787	20 568	12.9	4.1
5411	Legal services	601	631 722	288 143	56 250	5 430	9.5	1.3
54111	Offices of lawyers	580	624 460	285 090	55 526	5 303	9.4	1.2
541110	Offices of lawyers	580	624 460	285 090	55 526	5 303	9.4	1.2
5411101	Offices of lawyers (except legal aid societies)	580	624 460	285 090	55 526	5 303	9.4	1.2
54119	Other legal services	21	7 262	3 053	724	127	24.9	13.9
541191	Title abstract & settlement offices	13	6 055	2 508	598	92	24.3	16.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	290	281 827	111 613	25 698	4 933	10.0	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	290	281 827	111 613	25 698	4 933	10.0	4.5
541211	Offices of certified public accountants	160	219 228	82 108	18 148	2 077	8.1	3.8
541213	Tax return preparation services	34	7 683	3 271	1 349	777	15.2	1.9
541214	Payroll services	10	30 320	14 462	3 498	1 591	4.0	10.1
541219	Other accounting services	86	24 596	11 772	2 703	488	32.9	4.6
5413	Architectural, engineering, & related services	277	261 710	113 910	25 450	2 790	24.6	4.9
54131	Architectural services	65	65 706	26 875	5 876	684	11.0	1.4
541310	Architectural services	65	65 706	26 875	5 876	684	11.0	1.4
54133	Engineering services	177	172 581	78 241	17 738	1 825	27.9	4.8
541330	Engineering services	177	172 581	78 241	17 738	1 825	27.9	4.8
54135	Building inspection services	7	D	D	D	b	D	D
541350	Building inspection services	7	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	9	2 258	1 201	260	50	39.5	–
541370	Surveying & mapping (except geophysical) services	9	2 258	1 201	260	50	39.5	–
54138	Testing laboratories	15	18 445	6 272	1 364	191	42.6	18.9
541380	Testing laboratories	15	18 445	6 272	1 364	191	42.6	18.9
5414	Specialized design services	110	62 962	17 522	3 754	543	23.4	3.1
54141	Interior design services	32	19 821	3 276	636	112	34.3	5.0
541410	Interior design services	32	19 821	3 276	636	112	34.3	5.0
54143	Graphic design services	72	37 623	12 360	2 618	370	19.4	2.5
541430	Graphic design services	72	37 623	12 360	2 618	370	19.4	2.5
5414301	Graphic design services (except commercial art & medical artists)	57	30 834	10 118	2 052	299	22.6	3.1
5414302	Commercial art	14	D	D	D	b	D	D
5415	Computer systems design & related services	205	295 424	120 380	30 577	2 259	11.3	7.2
54151	Computer systems design & related services	205	295 424	120 380	30 577	2 259	11.3	7.2
541511	Custom computer programming services	86	D	D	D	f	D	D
541512	Computer systems design services	103	144 954	57 428	14 800	1 242	15.5	6.0
5415121	Computer systems integrators	37	116 720	44 404	11 983	944	9.4	6.3
5415122	Computer systems consultants (except systems integrators)	66	28 234	13 024	2 817	298	40.6	4.9
5416	Management, scientific, & technical consulting services	255	204 179	78 286	17 534	1 598	16.7	5.4
54161	Management consulting services	202	185 835	69 998	15 865	1 404	13.8	4.0
541611	Administrative management & general management consulting service	94	99 530	33 428	8 243	594	7.9	3.5
541612	Human resources & executive search consulting services	62	34 491	15 486	2 579	354	36.1	5.9
5416122	Executive placement services	36	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	24	17 855	6 123	1 363	134	21.3	8.1
541613	Marketing consulting services	23	22 831	9 843	2 236	241	7.2	5.5
541614	Process, physical distribution, & logistics consulting services	17	D	D	D	c	D	D
541618	Other management consulting services	6	D	D	D	b	D	D
54162	Environmental consulting services	19	7 962	3 482	781	87	35.5	30.6
541620	Environmental consulting services	19	7 962	3 482	781	87	35.5	30.6
54169	Other scientific & technical consulting services	34	10 382	4 806	888	107	54.5	12.0
541690	Other scientific & technical consulting services	34	10 382	4 806	888	107	54.5	12.0
5418	Advertising & related services	179	294 832	83 277	19 695	2 023	7.7	3.8
54181	Advertising agencies	83	102 572	47 151	10 763	1 009	12.0	5.6
541810	Advertising agencies	83	102 572	47 151	10 763	1 009	12.0	5.6
54182	Public relations agencies	27	13 796	5 540	1 227	127	16.4	20.6
541820	Public relations agencies	27	13 796	5 540	1 227	127	16.4	20.6
54185	Display advertising	7	D	D	D	b	D	D
541850	Display advertising	7	D	D	D	b	D	D
54186	Direct mail advertising	12	D	D	D	f	D	D
541860	Direct mail advertising	12	D	D	D	f	D	D
54189	Other services related to advertising	35	D	D	D	e	D	D
541890	Other services related to advertising	35	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	23	57 757	6 368	1 697	209	4.9	.2
5418903	Sign painting & lettering shop	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	100	D	D	D	f	D	D
54191	Marketing research & public opinion polling	16	13 546	4 474	1 020	333	51.3	23.4
541910	Marketing research & public opinion polling	16	13 546	4 474	1 020	333	51.3	23.4
54192	Photographic services	67	18 875	6 123	1 443	327	28.1	10.5
541921	Photographic studios, portrait	42	11 968	3 910	858	236	23.9	15.1
541922	Commercial photography	25	6 907	2 213	585	91	35.4	2.6
54193	Translation & interpretation services	6	D	D	D	b	D	D
541930	Translation & interpretation services	6	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	11	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	11	D	D	D	e	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONROE COUNTY, WI							
54	**Professional, scientific, & technical services**	**36**	**8 697**	**3 368**	**783**	**143**	**29.3**	**7.6**
541	Professional, scientific, & technical services	36	8 697	3 368	783	143	29.3	7.6
5411	Legal services	10	3 219	1 458	320	54	13.4	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 002	1 027	264	44	23.9	19.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 002	1 027	264	44	23.9	19.8
	OCONTO COUNTY, WI							
54	**Professional, scientific, & technical services**	**33**	**7 005**	**2 886**	**608**	**129**	**72.3**	**.8**
541	Professional, scientific, & technical services	33	7 005	2 886	608	129	72.3	.8
5413	Architectural, engineering, & related services	11	3 601	1 519	329	56	84.3	–
	ONEIDA COUNTY, WI							
54	**Professional, scientific, & technical services**	**89**	**25 697**	**10 309**	**2 220**	**363**	**23.1**	**14.0**
541	Professional, scientific, & technical services	89	25 697	10 309	2 220	363	23.1	14.0
5411	Legal services	35	11 490	4 717	964	141	19.5	19.0
54111	Offices of lawyers	30	9 567	3 787	757	110	21.5	22.8
541110	Offices of lawyers	30	9 567	3 787	757	110	21.5	22.8
5411101	Offices of lawyers (except legal aid societies)	30	9 567	3 787	757	110	21.5	22.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	4 769	1 440	399	87	39.7	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	4 769	1 440	399	87	39.7	4.7
541211	Offices of certified public accountants	13	3 879	1 178	317	52	26.4	5.2
5413	Architectural, engineering, & related services	16	5 329	2 448	522	77	22.1	13.9
	OUTAGAMIE COUNTY, WI							
54	**Professional, scientific, & technical services**	**275**	**199 934**	**86 733**	**19 951**	**2 371**	**21.0**	**8.4**
541	Professional, scientific, & technical services	275	199 934	86 733	19 951	2 371	21.0	8.4
5411	Legal services	58	35 489	15 129	2 958	402	16.2	6.9
54111	Offices of lawyers	53	33 582	14 311	2 761	368	16.7	7.3
541110	Offices of lawyers	53	33 582	14 311	2 761	368	16.7	7.3
5411101	Offices of lawyers (except legal aid societies)	53	33 582	14 311	2 761	368	16.7	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	46	34 052	20 727	5 014	586	9.4	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	46	34 052	20 727	5 014	586	9.4	.8
541211	Offices of certified public accountants	22	30 876	19 688	4 602	402	7.1	.1
541213	Tax return preparation services	10	D	D	D	c	D	D
5413	Architectural, engineering, & related services	49	64 027	24 890	5 937	579	23.3	1.5
54131	Architectural services	8	10 867	3 374	650	67	52.6	–
541310	Architectural services	8	10 867	3 374	650	67	52.6	–
54133	Engineering services	34	50 147	19 995	4 966	457	15.2	1.9
541330	Engineering services	34	50 147	19 995	4 966	457	15.2	1.9
5414	Specialized design services	11	D	D	D	b	D	D
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	25	30 335	12 632	3 144	259	17.0	32.8
54151	Computer systems design & related services	25	30 335	12 632	3 144	259	17.0	32.8
541511	Custom computer programming services	9	D	D	D	c	D	D
541512	Computer systems design services	14	16 036	4 542	1 076	96	22.4	60.0
5416	Management, scientific, & technical consulting services	43	9 137	4 122	765	137	50.6	10.9
54161	Management consulting services	34	D	D	D	b	D	D
5418	Advertising & related services	22	D	D	D	c	D	D
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	20	D	D	D	c	D	D
54192	Photographic services	14	D	D	D	c	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
541922	Commercial photography	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	OZAUKEE COUNTY, WI							
54	**Professional, scientific, & technical services**	**321**	**156 246**	**55 805**	**12 211**	**1 443**	**40.6**	**11.5**
541	Professional, scientific, & technical services	321	156 246	55 805	12 211	1 443	40.6	11.5
5411	Legal services	39	11 808	3 655	825	139	54.9	.5
54111	Offices of lawyers	35	D	D	D	c	D	D
541110	Offices of lawyers	35	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	c	D	D
54119	Other legal services	4	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	48	7 698	3 507	658	163	51.5	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	48	7 698	3 507	658	163	51.5	8.1
541211	Offices of certified public accountants	26	4 090	2 059	332	63	56.6	13.4
541219	Other accounting services	19	3 486	1 413	324	97	47.4	.5
5413	Architectural, engineering, & related services	56	23 204	10 460	2 427	289	62.3	2.2
54131	Architectural services	15	4 986	1 930	372	59	55.2	.3
541310	Architectural services	15	4 986	1 930	372	59	55.2	.3
54133	Engineering services	33	17 061	7 982	1 959	211	67.5	2.9
541330	Engineering services	33	17 061	7 982	1 959	211	67.5	2.9
5414	Specialized design services	20	D	D	D	b	D	D
54143	Graphic design services	11	2 830	1 187	272	43	40.5	–
541430	Graphic design services	11	2 830	1 187	272	43	40.5	–
5415	Computer systems design & related services	36	27 340	10 657	2 361	251	28.7	54.5
54151	Computer systems design & related services	36	27 340	10 657	2 361	251	28.7	54.5
541512	Computer systems design services	17	19 986	6 108	1 133	136	12.8	72.3
5415121	Computer systems integrators	7	17 642	5 115	971	108	3.6	80.1
5416	Management, scientific, & technical consulting services	70	23 575	10 273	2 182	218	62.4	3.5
54161	Management consulting services	59	15 267	6 970	1 467	139	66.9	5.4
541612	Human resources & executive search consulting services	19	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	13	4 749	1 915	372	45	88.1	–
541613	Marketing consulting services	15	4 735	2 333	421	48	50.9	13.7
54162	Environmental consulting services	7	8 030	3 213	687	76	53.2	–
541620	Environmental consulting services	7	8 030	3 213	687	76	53.2	–
5418	Advertising & related services	36	D	D	D	c	D	D
54181	Advertising agencies	18	D	D	D	b	D	D
541810	Advertising agencies	18	D	D	D	b	D	D
54184	Media representatives	1	D	D	D	b	D	D
541840	Media representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	4	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	4	D	D	D	b	D	D
	PEPIN COUNTY, WI							
54	**Professional, scientific, & technical services**	**6**	**1 362**	**370**	**101**	**29**	**100.0**	**–**
541	Professional, scientific, & technical services	6	1 362	370	101	29	100.0	–
	PIERCE COUNTY, WI							
54	**Professional, scientific, & technical services**	**47**	**10 011**	**4 264**	**916**	**158**	**51.5**	**6.4**
541	Professional, scientific, & technical services	47	10 011	4 264	916	158	51.5	6.4
5411	Legal services	18	4 577	1 658	395	72	31.4	6.5
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	1 544	615	126	19	90.8	9.2
	POLK COUNTY, WI							
54	**Professional, scientific, & technical services**	**55**	**11 172**	**3 828**	**835**	**198**	**46.8**	**5.1**
541	Professional, scientific, & technical services	55	11 172	3 828	835	198	46.8	5.1
5411	Legal services	17	4 664	1 448	315	62	45.3	–
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 742	1 277	326	87	53.3	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 742	1 277	326	87	53.3	9.8
5413	Architectural, engineering, & related services	10	1 721	662	108	31	26.9	14.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PORTAGE COUNTY, WI							
54	**Professional, scientific, & technical services**	**80**	**33 316**	**14 644**	**3 249**	**521**	**35.8**	**.4**
541	Professional, scientific, & technical services	80	33 316	14 644	3 249	521	35.8	.4
5411	Legal services	15	6 010	2 139	628	82	29.0	.6
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	6 635	3 182	654	129	40.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	6 635	3 182	654	129	40.9	–
541211	Offices of certified public accountants	13	5 589	2 833	567	99	34.0	–
5413	Architectural, engineering, & related services	14	3 726	1 730	337	50	86.3	1.8
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	b	D	D
5415	Computer systems design & related services	5	6 514	3 675	804	106	9.7	–
54151	Computer systems design & related services	5	6 514	3 675	804	106	9.7	–
541512	Computer systems design services	4	D	D	D	c	D	D
5418	Advertising & related services	10	3 270	1 199	276	67	53.0	–
	PRICE COUNTY, WI							
54	**Professional, scientific, & technical services**	**23**	**4 569**	**1 825**	**407**	**80**	**26.5**	**19.9**
541	Professional, scientific, & technical services	23	4 569	1 825	407	80	26.5	19.9
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
	RACINE COUNTY, WI							
54	**Professional, scientific, & technical services**	**296**	**134 298**	**55 625**	**11 216**	**1 821**	**24.5**	**6.5**
541	Professional, scientific, & technical services	296	134 298	55 625	11 216	1 821	24.5	6.5
5411	Legal services	91	37 349	18 616	3 056	441	19.8	7.4
54111	Offices of lawyers	82	31 152	16 362	2 575	363	23.7	4.3
541110	Offices of lawyers	82	31 152	16 362	2 575	363	23.7	4.3
5411101	Offices of lawyers (except legal aid societies)	82	31 152	16 362	2 575	363	23.7	4.3
54119	Other legal services	9	6 197	2 254	481	78	.3	22.7
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	18 770	7 689	2 065	524	27.5	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	18 770	7 689	2 065	524	27.5	.9
541211	Offices of certified public accountants	28	12 037	4 437	1 114	157	17.1	–
541213	Tax return preparation services	9	D	D	D	c	D	D
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	39	16 220	6 145	1 358	182	52.5	.5
54133	Engineering services	24	12 983	4 538	1 026	127	54.6	.5
541330	Engineering services	24	12 983	4 538	1 026	127	54.6	.5
5414	Specialized design services	14	13 836	5 549	1 145	129	1.5	–
54143	Graphic design services	9	10 020	3 815	725	75	2.1	–
541430	Graphic design services	9	10 020	3 815	725	75	2.1	–
5414301	Graphic design services (except commercial art & medical artists)	7	D	D	D	b	D	D
5415	Computer systems design & related services	23	8 497	3 114	651	81	30.2	5.1
54151	Computer systems design & related services	23	8 497	3 114	651	81	30.2	5.1
541512	Computer systems design services	12	6 811	2 452	536	65	23.9	2.3
5416	Management, scientific, & technical consulting services	42	23 912	8 763	1 681	157	21.8	3.6
54161	Management consulting services	31	22 819	8 446	1 624	146	18.2	3.6
541611	Administrative management & general management consulting service	18	19 352	6 789	1 326	114	7.3	4.2
5418	Advertising & related services	18	8 872	3 182	728	121	17.6	12.6
5419	Other professional, scientific, & technical services	14	D	D	D	c	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	RICHLAND COUNTY, WI							
54	**Professional, scientific, & technical services**	**19**	**2 899**	**1 127**	**265**	**67**	**53.0**	**7.4**
541	Professional, scientific, & technical services	19	2 899	1 127	265	67	53.0	7.4

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ROCK COUNTY, WI							
54	**Professional, scientific, & technical services**	**182**	**65 139**	**23 511**	**5 114**	**1 002**	**33.9**	**2.3**
541	Professional, scientific, & technical services	182	65 139	23 511	5 114	1 002	33.9	2.3
5411	Legal services	55	23 458	10 419	1 906	285	20.4	1.5
54111	Offices of lawyers	50	20 188	9 229	1 625	240	22.7	1.7
541110	Offices of lawyers	50	20 188	9 229	1 625	240	22.7	1.7
5411101	Offices of lawyers (except legal aid societies)	50	20 188	9 229	1 625	240	22.7	1.7
54119	Other legal services	5	3 270	1 190	281	45	5.9	–
541191	Title abstract & settlement offices	5	3 270	1 190	281	45	5.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	12 280	4 270	1 231	297	32.0	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	12 280	4 270	1 231	297	32.0	2.4
541211	Offices of certified public accountants	13	8 010	2 760	750	107	17.4	–
541213	Tax return preparation services	11	1 845	496	211	124	26.8	–
541219	Other accounting services	20	2 425	1 014	270	66	84.3	12.2
5413	Architectural, engineering, & related services	22	10 766	3 591	698	99	58.2	–
5418	Advertising & related services	14	12 353	3 224	755	119	29.9	–
54189	Other services related to advertising	8	4 366	647	162	32	36.8	–
541890	Other services related to advertising	8	4 366	647	162	32	36.8	–
5419	Other professional, scientific, & technical services	17	2 396	619	134	64	50.3	4.3
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	15	D	D	D	b	D	D
	RUSK COUNTY, WI							
54	**Professional, scientific, & technical services**	**12**	**1 238**	**439**	**105**	**30**	**70.0**	**–**
541	Professional, scientific, & technical services	12	1 238	439	105	30	70.0	–
	ST. CROIX COUNTY, WI							
54	**Professional, scientific, & technical services**	**124**	**93 686**	**36 016**	**8 410**	**754**	**21.2**	**8.4**
541	Professional, scientific, & technical services	124	93 686	36 016	8 410	754	21.2	8.4
5411	Legal services	31	19 161	8 916	2 195	221	10.7	19.0
54111	Offices of lawyers	29	D	D	D	c	D	D
541110	Offices of lawyers	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	3 961	1 833	365	57	97.5	2.5
5414	Specialized design services	3	D	D	D	c	D	D
54142	Industrial design services	2	D	D	D	c	D	D
541420	Industrial design services	2	D	D	D	c	D	D
5415	Computer systems design & related services	24	3 798	1 940	287	26	94.3	5.7
54151	Computer systems design & related services	24	3 798	1 940	287	26	94.3	5.7
5416	Management, scientific, & technical consulting services	18	2 930	1 098	260	44	94.3	–
5418	Advertising & related services	6	5 889	1 375	282	70	83.3	11.4
	SAUK COUNTY, WI							
54	**Professional, scientific, & technical services**	**76**	**37 003**	**16 823**	**3 712**	**549**	**28.9**	**3.7**
541	Professional, scientific, & technical services	76	37 003	16 823	3 712	549	28.9	3.7
5411	Legal services	17	7 584	3 306	669	113	10.4	8.5
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	3 820	1 632	470	104	33.2	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	3 820	1 632	470	104	33.2	5.2
5413	Architectural, engineering, & related services	20	18 394	9 796	2 089	268	15.8	2.8
54133	Engineering services	13	16 496	9 292	1 982	252	12.3	2.9
541330	Engineering services	13	16 496	9 292	1 982	252	12.3	2.9
5418	Advertising & related services	7	3 565	624	140	34	95.0	–
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
	SAWYER COUNTY, WI							
54	**Professional, scientific, & technical services**	**24**	**4 239**	**1 646**	**338**	**76**	**43.8**	**1.9**
541	Professional, scientific, & technical services	24	4 239	1 646	338	76	43.8	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 061	584	161	35	41.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 061	584	161	35	41.8	–
	SHAWANO COUNTY, WI							
54	**Professional, scientific, & technical services**	**27**	**5 523**	**3 058**	**581**	**144**	**39.9**	**24.6**
541	Professional, scientific, & technical services	27	5 523	3 058	581	144	39.9	24.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 467	834	243	64	40.7	24.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 467	834	243	64	40.7	24.1
5413	Architectural, engineering, & related services	6	2 289	1 470	212	54	55.7	38.0

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHEBOYGAN COUNTY, WI							
54	**Professional, scientific, & technical services**	**150**	**92 214**	**40 473**	**11 461**	**1 235**	**16.2**	**2.9**
541	Professional, scientific, & technical services	150	92 214	40 473	11 461	1 235	16.2	2.9
5411	Legal services	33	17 750	8 588	1 637	222	15.5	–
54111	Offices of lawyers	29	16 810	8 136	1 533	205	16.1	–
541110	Offices of lawyers	29	16 810	8 136	1 533	205	16.1	–
5411101	Offices of lawyers (except legal aid societies)	29	16 810	8 136	1 533	205	16.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	10 569	5 317	1 423	266	20.5	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	10 569	5 317	1 423	266	20.5	2.4
541211	Offices of certified public accountants	14	7 936	4 041	1 034	108	18.0	–
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	39	42 591	18 592	4 288	466	10.6	4.4
54131	Architectural services	10	12 091	3 991	986	94	10.6	–
541310	Architectural services	10	12 091	3 991	986	94	10.6	–
54133	Engineering services	20	17 255	9 986	2 242	226	18.1	8.5
541330	Engineering services	20	17 255	9 986	2 242	226	18.1	8.5
54137	Surveying & mapping (except geophysical) services	4	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	4	D	D	D	c	D	D
5414	Specialized design services	7	2 971	723	152	26	26.6	–
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	8	6 959	3 636	3 050	105	19.8	–
54151	Computer systems design & related services	8	6 959	3 636	3 050	105	19.8	–
5418	Advertising & related services	14	7 527	2 658	699	110	4.9	7.5
54189	Other services related to advertising	5	1 302	248	62	12	11.7	43.4
541890	Other services related to advertising	5	1 302	248	62	12	11.7	43.4
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
	TAYLOR COUNTY, WI							
54	**Professional, scientific, & technical services**	**17**	**2 861**	**1 364**	**325**	**59**	**49.2**	**10.0**
541	Professional, scientific, & technical services	17	2 861	1 364	325	59	49.2	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 059	434	120	29	57.8	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 059	434	120	29	57.8	2.3
	TREMPEALEAU COUNTY, WI							
54	**Professional, scientific, & technical services**	**29**	**7 723**	**3 949**	**986**	**177**	**41.3**	**3.3**
541	Professional, scientific, & technical services	29	7 723	3 949	986	177	41.3	3.3
5411	Legal services	14	2 900	1 125	225	42	26.2	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	VERNON COUNTY, WI							
54	**Professional, scientific, & technical services**	**24**	**3 562**	**1 271**	**352**	**103**	**61.1**	**14.6**
541	Professional, scientific, & technical services	24	3 562	1 271	352	103	61.1	14.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	VILAS COUNTY, WI							
54	**Professional, scientific, & technical services**	**20**	**3 246**	**1 073**	**219**	**54**	**48.3**	**1.8**
541	Professional, scientific, & technical services	20	3 246	1 073	219	54	48.3	1.8
	WALWORTH COUNTY, WI							
54	**Professional, scientific, & technical services**	**158**	**57 297**	**20 008**	**5 020**	**649**	**41.5**	**11.7**
541	Professional, scientific, & technical services	158	57 297	20 008	5 020	649	41.5	11.7
5411	Legal services	41	14 171	5 403	1 234	195	37.0	1.2
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	6 229	2 229	630	136	39.6	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	6 229	2 229	630	136	39.6	5.4
541211	Offices of certified public accountants	14	4 645	1 788	502	86	28.0	4.3
5413	Architectural, engineering, & related services	30	21 705	6 351	1 643	218	45.2	.3
54133	Engineering services	14	11 454	2 922	691	85	74.2	–
541330	Engineering services	14	11 454	2 922	691	85	74.2	–
54138	Testing laboratories	4	7 426	2 760	814	108	.2	–
541380	Testing laboratories	4	7 426	2 760	814	108	.2	–
5416	Management, scientific, & technical consulting services	21	9 172	4 446	1 173	49	29.0	66.8
54161	Management consulting services	19	D	D	D	b	D	D
541612	Human resources & executive search consulting services	10	7 875	3 847	1 131	35	17.3	77.8
5416122	Executive placement services	8	D	D	D	b	D	D
5418	Advertising & related services	13	2 112	436	90	16	30.3	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHBURN COUNTY, WI							
54	**Professional, scientific, & technical services**	**25**	**7 717**	**3 171**	**822**	**126**	**26.7**	**2.1**
541	Professional, scientific, & technical services	25	7 717	3 171	822	126	26.7	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	WASHINGTON COUNTY, WI							
54	**Professional, scientific, & technical services**	**162**	**102 020**	**26 261**	**5 470**	**1 254**	**29.7**	**3.0**
541	Professional, scientific, & technical services	162	102 020	26 261	5 470	1 254	29.7	3.0
5411	Legal services	30	11 293	5 259	998	161	45.3	1.9
54111	Offices of lawyers	28	D	D	D	c	D	D
541110	Offices of lawyers	28	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	5 507	2 216	653	127	59.4	12.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	5 507	2 216	653	127	59.4	12.7
541213	Tax return preparation services	8	907	252	95	42	78.5	–
541219	Other accounting services	10	1 806	761	213	43	100.0	–
5413	Architectural, engineering, & related services	37	14 541	5 844	1 139	147	91.6	2.5
54133	Engineering services	23	11 798	4 827	899	112	99.9	–
541330	Engineering services	23	11 798	4 827	899	112	99.9	–
5414	Specialized design services	10	D	D	D	b	D	D
54143	Graphic design services	4	2 581	1 026	156	24	17.1	–
541430	Graphic design services	4	2 581	1 026	156	24	17.1	–
5415	Computer systems design & related services	14	14 674	5 521	1 145	150	27.1	.8
54151	Computer systems design & related services	14	14 674	5 521	1 145	150	27.1	.8
541512	Computer systems design services	10	14 050	5 388	1 118	145	24.7	.8
5416	Management, scientific, & technical consulting services	22	5 880	2 960	600	60	43.5	23.8
54161	Management consulting services	18	4 824	2 281	382	36	40.3	29.1
5418	Advertising & related services	13	D	D	D	f	D	D
54185	Display advertising	1	D	D	D	f	D	D
541850	Display advertising	1	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	f	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
	WAUKESHA COUNTY, WI							
54	**Professional, scientific, & technical services**	**1 142**	**1 031 086**	**377 838**	**81 483**	**9 380**	**17.2**	**3.7**
541	Professional, scientific, & technical services	1 142	1 031 086	377 838	81 483	9 380	17.2	3.7
5411	Legal services	182	70 978	33 690	6 186	830	20.5	3.1
54111	Offices of lawyers	175	65 154	31 047	5 684	732	21.0	3.4
541110	Offices of lawyers	175	65 154	31 047	5 684	732	21.0	3.4
5411101	Offices of lawyers (except legal aid societies)	175	65 154	31 047	5 684	732	21.0	3.4
54119	Other legal services	7	5 824	2 643	502	98	15.1	–
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	185	89 404	38 087	9 143	1 353	17.7	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	185	89 404	38 087	9 143	1 353	17.7	3.0
541211	Offices of certified public accountants	108	56 335	26 984	6 466	715	19.5	2.0
541213	Tax return preparation services	21	D	D	D	c	D	D
541219	Other accounting services	49	D	D	D	e	D	D
5413	Architectural, engineering, & related services	242	339 932	108 840	24 698	2 718	18.1	2.9
54131	Architectural services	34	17 381	7 221	1 448	185	20.9	3.8
541310	Architectural services	34	17 381	7 221	1 448	185	20.9	3.8
54133	Engineering services	164	286 250	84 243	19 188	1 855	19.2	2.7
541330	Engineering services	164	286 250	84 243	19 188	1 855	19.2	2.7
54135	Building inspection services	15	5 982	2 903	598	137	11.7	2.3
541350	Building inspection services	15	5 982	2 903	598	137	11.7	2.3
54137	Surveying & mapping (except geophysical) services	15	21 028	10 198	2 450	448	9.0	–
541370	Surveying & mapping (except geophysical) services	15	21 028	10 198	2 450	448	9.0	–
54138	Testing laboratories	8	8 609	3 989	952	83	1.7	17.6
541380	Testing laboratories	8	8 609	3 989	952	83	1.7	17.6
5414	Specialized design services	48	28 717	9 239	2 116	305	19.8	2.1
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
54143	Graphic design services	32	22 375	7 986	1 862	258	16.4	2.4
541430	Graphic design services	32	22 375	7 986	1 862	258	16.4	2.4
5414301	Graphic design services (except commercial art & medical artists)	26	D	D	D	c	D	D
5414302	Commercial art	6	D	D	D	b	D	D
5415	Computer systems design & related services	167	229 752	96 122	22 473	1 857	9.7	6.2
54151	Computer systems design & related services	167	229 752	96 122	22 473	1 857	9.7	6.2
541511	Custom computer programming services	74	D	D	D	f	D	D
541512	Computer systems design services	76	119 633	39 221	9 289	785	12.0	2.3
5415121	Computer systems integrators	35	104 963	30 701	7 478	609	8.6	1.5
5415122	Computer systems consultants (except systems integrators)	41	14 670	8 520	1 811	176	36.3	8.0
541519	Other computer related services	17	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WAUKESHA COUNTY, WI—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	171	142 517	53 539	8 396	1 000	18.7	5.1
54161	Management consulting services	144	133 376	49 925	7 596	909	17.7	5.4
541611	Administrative management & general management consulting service	50	56 824	22 709	3 010	285	9.4	4.9
541612	Human resources & executive search consulting services	53	36 107	15 178	3 456	286	28.2	1.8
5416121	Actuarial consulting	1	D	D	D	c	D	D
5416122	Executive placement services	25	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	27	D	D	D	c	D	D
541613	Marketing consulting services	29	32 483	8 135	397	216	12.4	.8
541614	Process, physical distribution, & logistics consulting services	8	7 315	3 561	649	113	50.0	47.9
54162	Environmental consulting services	7	D	D	D	b	D	D
541620	Environmental consulting services	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	20	D	D	D	b	D	D
541690	Other scientific & technical consulting services	20	D	D	D	b	D	D
5418	Advertising & related services	89	113 655	33 298	7 231	925	21.8	.7
54181	Advertising agencies	43	D	D	D	e	D	D
541810	Advertising agencies	43	D	D	D	e	D	D
54182	Public relations agencies	8	D	D	D	b	D	D
541820	Public relations agencies	8	D	D	D	b	D	D
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
54189	Other services related to advertising	27	D	D	D	c	D	D
541890	Other services related to advertising	27	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	18	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	52	D	D	D	e	D	D
54192	Photographic services	37	8 301	2 204	414	133	40.4	6.5
541921	Photographic studios, portrait	30	6 601	1 616	300	107	39.1	8.1
	WAUPACA COUNTY, WI							
54	**Professional, scientific, & technical services**	**51**	**8 686**	**3 118**	**769**	**165**	**46.1**	**9.5**
541	Professional, scientific, & technical services	51	8 686	3 118	769	165	46.1	9.5
5411	Legal services	17	4 705	1 832	419	75	39.6	5.4
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 674	641	189	49	70.6	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 674	641	189	49	70.6	9.1
	WAUSHARA COUNTY, WI							
54	**Professional, scientific, & technical services**	**18**	**2 518**	**861**	**185**	**51**	**69.4**	**3.1**
541	Professional, scientific, & technical services	18	2 518	861	185	51	69.4	3.1
	WINNEBAGO COUNTY, WI							
54	**Professional, scientific, & technical services**	**202**	**142 896**	**45 998**	**9 732**	**1 630**	**23.2**	**2.6**
541	Professional, scientific, & technical services	202	142 896	45 998	9 732	1 630	23.2	2.6
5411	Legal services	52	D	D	D	c	D	D
54111	Offices of lawyers	48	D	D	D	c	D	D
541110	Offices of lawyers	48	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	48	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	D	D	D	c	D	D
541211	Offices of certified public accountants	18	D	D	D	c	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	34	D	D	D	e	D	D
54131	Architectural services	7	4 823	1 533	329	33	22.6	–
541310	Architectural services	7	4 823	1 533	329	33	22.6	–
54133	Engineering services	18	D	D	D	c	D	D
541330	Engineering services	18	D	D	D	c	D	D
5414	Specialized design services	11	4 732	2 391	491	68	75.5	.5
54143	Graphic design services	8	4 072	2 316	475	61	71.6	.6
541430	Graphic design services	8	4 072	2 316	475	61	71.6	.6
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	b	D	D
5415	Computer systems design & related services	16	D	D	D	b	D	D
54151	Computer systems design & related services	16	D	D	D	b	D	D
541512	Computer systems design services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	9 269	4 895	1 094	182	19.0	3.7
54161	Management consulting services	12	8 188	4 471	1 009	159	12.8	4.2
5418	Advertising & related services	20	49 002	7 424	1 636	466	9.3	.6
54189	Other services related to advertising	6	D	D	D	c	D	D
541890	Other services related to advertising	6	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	5	D	D	D	c	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WOOD COUNTY, WI							
54	**Professional, scientific, & technical services**	**77**	**32 966**	**12 218**	**2 863**	**518**	**29.9**	**4.8**
541	Professional, scientific, & technical services	77	32 966	12 218	2 863	518	29.9	4.8
5411	Legal services	22	8 860	4 165	894	124	30.7	–
54111	Offices of lawyers	18	7 876	3 644	801	108	31.4	–
541110	Offices of lawyers	18	7 876	3 644	801	108	31.4	–
5411101	Offices of lawyers (except legal aid societies)	18	7 876	3 644	801	108	31.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	8 066	3 397	891	185	38.1	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	8 066	3 397	891	185	38.1	.6
541211	Offices of certified public accountants	15	6 075	2 333	588	90	35.7	–
541213	Tax return preparation services	7	1 097	595	157	65	56.1	3.5
5413	Architectural, engineering, & related services	12	3 098	1 310	285	51	93.3	–
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	7	4 031	810	197	58	5.2	–
541921	Photographic studios, portrait	6	D	D	D	b	D	D
541922	Commercial photography	1	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALGOMA, WI							
54	**Professional, scientific, & technical services**	**9**	**1 995**	**685**	**169**	**38**	**24.5**	**3.1**
541	Professional, scientific, & technical services	9	1 995	685	169	38	24.5	3.1
	ALLOUEZ, WI							
54	**Professional, scientific, & technical services**	**34**	**38 522**	**20 332**	**4 575**	**510**	**9.4**	**.3**
541	Professional, scientific, & technical services	34	38 522	20 332	4 575	510	9.4	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	10 083	6 676	1 395	184	5.9	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	10 083	6 676	1 395	184	5.9	.5
541211	Offices of certified public accountants	6	9 437	6 174	1 300	150	5.4	–
5413	Architectural, engineering, & related services	8	14 205	7 407	1 661	178	9.6	.4
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	ALTOONA, WI							
54	**Professional, scientific, & technical services**	**17**	**8 837**	**3 808**	**808**	**137**	**19.8**	**9.2**
541	Professional, scientific, & technical services	17	8 837	3 808	808	137	19.8	9.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	3 844	1 678	390	68	1.4	18.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	3 844	1 678	390	68	1.4	18.4
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	2 655	1 442	246	38	46.3	–
	AMERY, WI							
54	**Professional, scientific, & technical services**	**16**	**4 769**	**1 361**	**320**	**65**	**36.7**	**4.7**
541	Professional, scientific, & technical services	16	4 769	1 361	320	65	36.7	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 139	398	99	24	51.7	19.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 139	398	99	24	51.7	19.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ANTIGO, WI							
54	**Professional, scientific, & technical services**	**12**	**3 687**	**2 003**	**444**	**75**	**10.9**	**1.8**
541	Professional, scientific, & technical services	12	3 687	2 003	444	75	10.9	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	APPLETON, WI *							
54	**Professional, scientific, & technical services**	**165**	**130 343**	**52 863**	**11 741**	**1 457**	**23.6**	**10.6**
541	Professional, scientific, & technical services	165	130 343	52 863	11 741	1 457	23.6	10.6
5411	Legal services	43	23 057	10 096	1 743	243	19.9	8.6
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	32 681	20 204	4 819	533	7.0	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	32 681	20 204	4 819	533	7.0	.1
541211	Offices of certified public accountants	18	D	D	D	e	D	D
541213	Tax return preparation services	5	1 920	610	267	128	10.2	–
5413	Architectural, engineering, & related services	24	39 097	11 575	2 840	273	34.6	–
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
54133	Engineering services	17	28 195	8 398	2 337	205	24.8	–
541330	Engineering services	17	28 195	8 398	2 337	205	24.8	–
5414	Specialized design services	5	2 673	751	130	23	29.1	–
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	16	13 276	3 715	792	80	12.6	72.7
54151	Computer systems design & related services	16	13 276	3 715	792	80	12.6	72.7
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	22	5 066	1 692	354	82	52.9	12.2
54161	Management consulting services	16	D	D	D	b	D	D
5418	Advertising & related services	12	8 159	2 655	556	95	59.8	.4
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
541922	Commercial photography	1	D	D	D	b	D	D
	APPLETON, WI (CALUMET COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
	APPLETON, WI (OUTAGAMIE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**157**	**128 718**	**52 316**	**11 634**	**1 444**	**22.7**	**10.7**
541	Professional, scientific, & technical services	157	128 718	52 316	11 634	1 444	22.7	10.7
5411	Legal services	42	D	D	D	c	D	D
54111	Offices of lawyers	39	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	D	D	D	f	D	D
541211	Offices of certified public accountants	18	D	D	D	e	D	D
541213	Tax return preparation services	5	1 920	610	267	128	10.2	–
5413	Architectural, engineering, & related services	21	38 325	11 346	2 786	270	33.5	–
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
54133	Engineering services	14	27 423	8 169	2 283	202	22.9	–
541330	Engineering services	14	27 423	8 169	2 283	202	22.9	–
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	15	D	D	D	b	D	D
54151	Computer systems design & related services	15	D	D	D	b	D	D
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	D	D	D	b	D	D
5418	Advertising & related services	12	8 159	2 655	556	95	59.8	.4
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
541922	Commercial photography	1	D	D	D	b	D	D
	APPLETON, WI (WINNEBAGO COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ASHLAND, WI							
54	**Professional, scientific, & technical services**	**26**	**5 366**	**2 216**	**470**	**98**	**42.0**	**12.4**
541	Professional, scientific, & technical services	26	5 366	2 216	470	98	42.0	12.4
	ASHWAUBENON, WI							
54	**Professional, scientific, & technical services**	**49**	**41 628**	**14 913**	**3 096**	**494**	**16.1**	**1.7**
541	Professional, scientific, & technical services	49	41 628	14 913	3 096	494	16.1	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 250	1 735	371	59	30.2	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 250	1 735	371	59	30.2	.4
5413	Architectural, engineering, & related services	18	12 959	5 669	1 191	171	25.3	3.2
54133	Engineering services	9	8 823	4 133	903	102	12.3	2.2
541330	Engineering services	9	8 823	4 133	903	102	12.3	2.2
5415	Computer systems design & related services	4	11 618	4 500	930	89	–	.1
54151	Computer systems design & related services	4	11 618	4 500	930	89	–	.1
541511	Custom computer programming services	3	D	D	D	b	D	D
5418	Advertising & related services	6	9 138	1 488	323	82	9.6	–
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
	BARABOO, WI							
54	**Professional, scientific, & technical services**	**28**	**21 547**	**10 389**	**2 220**	**296**	**18.4**	**2.7**
541	Professional, scientific, & technical services	28	21 547	10 389	2 220	296	18.4	2.7
5411	Legal services	10	4 841	1 902	384	65	6.7	12.2
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 041	1 011	275	40	23.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 041	1 011	275	40	23.8	–
5413	Architectural, engineering, & related services	3	D	D	D	c	D	D
54133	Engineering services	2	D	D	D	c	D	D
541330	Engineering services	2	D	D	D	c	D	D
	BARRON, WI							
54	**Professional, scientific, & technical services**	**9**	**1 762**	**696**	**149**	**36**	**57.2**	**28.7**
541	Professional, scientific, & technical services	9	1 762	696	149	36	57.2	28.7
	BAYSIDE, WI *							
54	**Professional, scientific, & technical services**	**25**	**12 369**	**6 646**	**1 505**	**111**	**80.6**	**4.4**
541	Professional, scientific, & technical services	25	12 369	6 646	1 505	111	80.6	4.4
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	BAYSIDE, WI (MILWAUKEE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**25**	**12 369**	**6 646**	**1 505**	**111**	**80.6**	**4.4**
541	Professional, scientific, & technical services	25	12 369	6 646	1 505	111	80.6	4.4
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	BEAVER DAM, WI							
54	**Professional, scientific, & technical services**	**26**	**12 012**	**6 346**	**1 345**	**211**	**17.1**	**1.2**
541	Professional, scientific, & technical services	26	12 012	6 346	1 345	211	17.1	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
	BELOIT, WI							
54	**Professional, scientific, & technical services**	**41**	**9 414**	**3 453**	**848**	**185**	**51.7**	**7.0**
541	Professional, scientific, & technical services	41	9 414	3 453	848	185	51.7	7.0
5411	Legal services	15	3 698	1 500	348	54	29.5	8.6
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 487	891	266	78	49.3	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 487	891	266	78	49.3	5.7
5418	Advertising & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BERLIN, WI *							
54	**Professional, scientific, & technical services**	**11**	**1 871**	**508**	**145**	**45**	**62.2**	**16.4**
541	Professional, scientific, & technical services	11	1 871	508	145	45	62.2	16.4
	BERLIN, WI (GREEN LAKE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**11**	**1 871**	**508**	**145**	**45**	**62.2**	**16.4**
541	Professional, scientific, & technical services	11	1 871	508	145	45	62.2	16.4
	BLACK RIVER FALLS, WI							
54	**Professional, scientific, & technical services**	**21**	**3 881**	**1 946**	**397**	**86**	**70.0**	**10.2**
541	Professional, scientific, & technical services	21	3 881	1 946	397	86	70.0	10.2
	BLOOMER, WI							
54	**Professional, scientific, & technical services**	**7**	**743**	**147**	**46**	**15**	**53.4**	**29.1**
	BOSCOBEL, WI							
54	**Professional, scientific, & technical services**	**5**	**501**	**212**	**66**	**22**	**34.7**	**–**
	BRILLION, WI							
54	**Professional, scientific, & technical services**	**5**	**1 081**	**497**	**138**	**19**	**100.0**	**–**
541	Professional, scientific, & technical services	5	1 081	497	138	19	100.0	–
	BRODHEAD, WI							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
	BROOKFIELD, WI							
54	**Professional, scientific, & technical services**	**314**	**321 009**	**139 214**	**29 402**	**3 071**	**14.7**	**5.1**
541	Professional, scientific, & technical services	314	321 009	139 214	29 402	3 071	14.7	5.1
5411	Legal services	58	29 601	15 833	2 519	319	12.0	4.1
54111	Offices of lawyers	55	D	D	D	e	D	D
541110	Offices of lawyers	55	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	55	D	D	D	e	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	54	46 052	17 554	4 333	510	9.4	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	54	46 052	17 554	4 333	510	9.4	1.7
541211	Offices of certified public accountants	36	25 605	12 877	3 275	294	14.2	2.6
541219	Other accounting services	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services	46	48 501	19 978	4 303	436	23.6	4.9
54133	Engineering services	35	45 996	18 695	4 010	395	23.3	2.4
541330	Engineering services	35	45 996	18 695	4 010	395	23.3	2.4
5414	Specialized design services	10	2 100	323	64	17	73.9	2.3
5415	Computer systems design & related services	50	77 643	40 601	9 279	812	5.8	13.6
54151	Computer systems design & related services	50	77 643	40 601	9 279	812	5.8	13.6
541511	Custom computer programming services	22	51 644	28 953	6 355	563	.9	17.9
541512	Computer systems design services	23	21 121	9 805	2 488	204	17.8	3.8
5415121	Computer systems integrators	11	15 292	6 536	1 691	129	12.8	5.2
5415122	Computer systems consultants (except systems integrators)	12	5 829	3 269	797	75	31.1	–
541519	Other computer related services	5	4 878	1 843	436	45	5.8	9.7
5416	Management, scientific, & technical consulting services	63	83 372	32 316	5 763	449	15.0	1.3
54161	Management consulting services	48	76 285	29 297	5 125	385	14.0	1.4
541611	Administrative management & general management consulting service	16	42 119	15 867	1 948	175	5.1	.2
541612	Human resources & executive search consulting services	23	29 858	12 400	2 973	186	17.1	1.4
5416121	Actuarial consulting	1	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	11	5 884	1 610	329	44	46.2	–
54169	Other scientific & technical consulting services	10	D	D	D	b	D	D
541690	Other scientific & technical consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	22	26 947	10 413	2 428	278	25.5	1.4
54181	Advertising agencies	17	23 884	9 621	2 231	239	17.6	.2
541810	Advertising agencies	17	23 884	9 621	2 231	239	17.6	.2
5419	Other professional, scientific, & technical services	10	D	D	D	e	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BROWN DEER, WI							
54	**Professional, scientific, & technical services**	**31**	**36 172**	**17 182**	**4 587**	**386**	**12.9**	**8.9**
541	Professional, scientific, & technical services	31	36 172	17 182	4 587	386	12.9	8.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	3 365	1 729	532	47	26.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	3 365	1 729	532	47	26.6	–
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5415	Computer systems design & related services	6	D	D	D	e	D	D
54151	Computer systems design & related services	6	D	D	D	e	D	D
541512	Computer systems design services	4	D	D	D	c	D	D
5415121	Computer systems integrators	1	D	D	D	c	D	D
5418	Advertising & related services	5	6 559	1 711	374	48	22.8	42.5
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
	BURLINGTON, WI *							
54	**Professional, scientific, & technical services**	**30**	**8 540**	**3 943**	**974**	**145**	**32.9**	**2.8**
541	Professional, scientific, & technical services	30	8 540	3 943	974	145	32.9	2.8
5411	Legal services	11	3 816	1 623	388	53	20.9	2.1
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 470	697	220	47	51.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 470	697	220	47	51.0	–
5413	Architectural, engineering, & related services	7	2 270	1 118	235	36	52.4	–
	BURLINGTON, WI (RACINE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**29**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	29	D	D	D	c	D	D
5411	Legal services	11	3 816	1 623	388	53	20.9	2.1
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 470	697	220	47	51.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 470	697	220	47	51.0	–
5413	Architectural, engineering, & related services	7	2 270	1 118	235	36	52.4	–
	BURLINGTON, WI (WALWORTH COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	CALEDONIA TOWN, WI							
54	**Professional, scientific, & technical services**	**28**	**8 709**	**2 871**	**507**	**77**	**28.3**	**.4**
541	Professional, scientific, & technical services	28	8 709	2 871	507	77	28.3	.4
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	CEDARBURG, WI							
54	**Professional, scientific, & technical services**	**52**	**20 231**	**8 825**	**1 869**	**241**	**62.2**	**2.7**
541	Professional, scientific, & technical services	52	20 231	8 825	1 869	241	62.2	2.7
5411	Legal services	8	3 134	1 543	326	50	18.0	–
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 892	891	217	24	41.4	28.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 892	891	217	24	41.4	28.4
5413	Architectural, engineering, & related services	12	8 792	4 079	842	97	77.1	–
5418	Advertising & related services	6	2 300	805	165	25	44.0	–
	CHILTON, WI							
54	**Professional, scientific, & technical services**	**13**	**14 039**	**8 502**	**1 862**	**199**	**5.4**	**5.8**
541	Professional, scientific, & technical services	13	14 039	8 502	1 862	199	5.4	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	c	D	D
54133	Engineering services	1	D	D	D	c	D	D
541330	Engineering services	1	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHIPPEWA FALLS, WI							
54	**Professional, scientific, & technical services**	**38**	**14 773**	**6 457**	**1 024**	**176**	**18.7**	**6.9**
541	Professional, scientific, & technical services	38	14 773	6 457	1 024	176	18.7	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 101	471	130	23	32.4	11.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 101	471	130	23	32.4	11.4
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
	CLINTONVILLE, WI							
54	**Professional, scientific, & technical services**	**9**	**1 084**	**371**	**84**	**20**	**30.3**	**–**
541	Professional, scientific, & technical services	9	1 084	371	84	20	30.3	–
	COLUMBUS, WI *							
54	**Professional, scientific, & technical services**	**10**	**4 516**	**725**	**196**	**43**	**9.4**	**7.1**
541	Professional, scientific, & technical services	10	4 516	725	196	43	9.4	7.1
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54169	Other scientific & technical consulting services	1	D	D	D	a	D	D
541690	Other scientific & technical consulting services	1	D	D	D	a	D	D
	COLUMBUS, WI (COLUMBIA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**10**	**4 516**	**725**	**196**	**43**	**9.4**	**7.1**
541	Professional, scientific, & technical services	10	4 516	725	196	43	9.4	7.1
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54169	Other scientific & technical consulting services	1	D	D	D	a	D	D
541690	Other scientific & technical consulting services	1	D	D	D	a	D	D
	CROSS PLAINS, WI							
54	**Professional, scientific, & technical services**	**3**	**472**	**93**	**24**	**4**	**D**	**–**
	CUDAHY, WI							
54	**Professional, scientific, & technical services**	**18**	**3 114**	**1 516**	**219**	**40**	**77.1**	**3.5**
541	Professional, scientific, & technical services	18	3 114	1 516	219	40	77.1	3.5
	DE FOREST, WI							
54	**Professional, scientific, & technical services**	**5**	**934**	**344**	**81**	**18**	**76.7**	**–**
541	Professional, scientific, & technical services	5	934	344	81	18	76.7	–
	DELAFIELD, WI							
54	**Professional, scientific, & technical services**	**27**	**3 814**	**1 766**	**333**	**53**	**75.4**	**8.0**
541	Professional, scientific, & technical services	27	3 814	1 766	333	53	75.4	8.0
	DELAVAN, WI							
54	**Professional, scientific, & technical services**	**22**	**4 108**	**1 311**	**320**	**65**	**50.8**	**1.4**
541	Professional, scientific, & technical services	22	4 108	1 311	320	65	50.8	1.4
	DE PERE, WI							
54	**Professional, scientific, & technical services**	**43**	**41 961**	**13 727**	**3 972**	**476**	**44.3**	**.3**
541	Professional, scientific, & technical services	43	41 961	13 727	3 972	476	44.3	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 139	464	95	36	97.6	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 139	464	95	36	97.6	2.4
5413	Architectural, engineering, & related services	5	7 290	4 031	2 091	165	11.9	–
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	8	16 735	2 088	350	41	93.7	–
54151	Computer systems design & related services	8	16 735	2 088	350	41	93.7	–
541512	Computer systems design services	4	D	D	D	b	D	D
5418	Advertising & related services	9	12 207	4 959	1 007	159	1.6	–
	DODGEVILLE, WI							
54	**Professional, scientific, & technical services**	**18**	**2 812**	**1 222**	**278**	**54**	**62.1**	**–**
541	Professional, scientific, & technical services	18	2 812	1 222	278	54	62.1	–
	EAST TROY, WI							
54	**Professional, scientific, & technical services**	**5**	**1 443**	**669**	**136**	**19**	**93.6**	**–**
541	Professional, scientific, & technical services	5	1 443	669	136	19	93.6	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	EAU CLAIRE, WI *							
54	**Professional, scientific, & technical services**	**136**	**100 454**	**43 312**	**9 874**	**1 328**	**23.2**	**16.1**
541	Professional, scientific, & technical services	136	100 454	43 312	9 874	1 328	23.2	16.1
5411	Legal services	46	22 534	10 914	2 081	266	27.1	1.2
54111	Offices of lawyers	42	D	D	D	e	D	D
541110	Offices of lawyers	42	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	14 677	5 566	1 426	299	16.0	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	14 677	5 566	1 426	299	16.0	.5
541211	Offices of certified public accountants	16	D	D	D	c	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	18	29 336	15 135	3 042	332	13.8	.1
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
54133	Engineering services	12	22 491	11 540	2 538	260	15.5	.2
541330	Engineering services	12	22 491	11 540	2 538	260	15.5	.2
5414	Specialized design services	6	1 997	599	121	25	85.1	–
5415	Computer systems design & related services	14	19 243	7 591	2 332	208	10.0	69.9
54151	Computer systems design & related services	14	19 243	7 591	2 332	208	10.0	69.9
541511	Custom computer programming services	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	7	D	D	D	b	D	D
54161	Management consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	c	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	EAU CLAIRE, WI (CHIPPEWA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**b**	**D**	**D**
	EAU CLAIRE, WI (EAU CLAIRE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**134**	**D**	**D**	**D**	**g**	**D**	**D**
541	Professional, scientific, & technical services	134	D	D	D	g	D	D
5411	Legal services	46	22 534	10 914	2 081	266	27.1	1.2
54111	Offices of lawyers	42	D	D	D	e	D	D
541110	Offices of lawyers	42	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	14 677	5 566	1 426	299	16.0	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	14 677	5 566	1 426	299	16.0	.5
541211	Offices of certified public accountants	16	D	D	D	c	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	17	D	D	D	e	D	D
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
54133	Engineering services	11	D	D	D	e	D	D
541330	Engineering services	11	D	D	D	e	D	D
5414	Specialized design services	6	1 997	599	121	25	85.1	–
5415	Computer systems design & related services	13	D	D	D	c	D	D
54151	Computer systems design & related services	13	D	D	D	c	D	D
541511	Custom computer programming services	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	7	D	D	D	b	D	D
54161	Management consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	c	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	EDGERTON, WI							
54	**Professional, scientific, & technical services**	**7**	**2 815**	**1 091**	**261**	**93**	**5.5**	**–**
541	Professional, scientific, & technical services	7	2 815	1 091	261	93	5.5	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ELKHORN, WI							
54	**Professional, scientific, & technical services**	**30**	**17 410**	**7 676**	**1 877**	**268**	**21.3**	**–**
541	Professional, scientific, & technical services	30	17 410	7 676	1 877	268	21.3	–
5411	Legal services	10	5 299	2 540	586	81	23.2	–
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	9 350	4 115	971	141	18.2	–
	ELLSWORTH, WI							
54	**Professional, scientific, & technical services**	**7**	**1 046**	**270**	**58**	**19**	**68.1**	**14.0**
541	Professional, scientific, & technical services	7	1 046	270	58	19	68.1	14.0
	ELM GROVE, WI							
54	**Professional, scientific, & technical services**	**86**	**43 101**	**18 006**	**4 052**	**494**	**37.0**	**1.6**
541	Professional, scientific, & technical services	86	43 101	18 006	4 052	494	37.0	1.6
5411	Legal services	14	2 981	1 081	174	43	54.2	–
54111	Offices of lawyers	14	2 981	1 081	174	43	54.2	–
541110	Offices of lawyers	14	2 981	1 081	174	43	54.2	–
5411101	Offices of lawyers (except legal aid societies)	14	2 981	1 081	174	43	54.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 432	2 006	425	40	36.4	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 432	2 006	425	40	36.4	2.9
5413	Architectural, engineering, & related services	23	16 258	6 137	1 441	166	40.2	2.9
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	15	11 218	3 734	985	111	49.3	3.0
541330	Engineering services	15	11 218	3 734	985	111	49.3	3.0
5414	Specialized design services	4	4 276	1 551	422	45	3.0	–
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	7	5 833	3 418	787	72	23.5	–
54151	Computer systems design & related services	7	5 833	3 418	787	72	23.5	–
5416	Management, scientific, & technical consulting services	13	2 782	1 190	261	60	55.1	–
5418	Advertising & related services	10	6 550	2 372	487	59	42.3	1.7
	EVANSVILLE, WI							
54	**Professional, scientific, & technical services**	**7**	**871**	**146**	**38**	**12**	**98.6**	**1.4**
	FITCHBURG, WI							
54	**Professional, scientific, & technical services**	**39**	**23 951**	**9 300**	**1 914**	**216**	**46.2**	**.1**
541	Professional, scientific, & technical services	39	23 951	9 300	1 914	216	46.2	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 491	1 109	263	27	22.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 491	1 109	263	27	22.6	–
5413	Architectural, engineering, & related services	11	13 274	5 096	1 042	101	57.1	–
54133	Engineering services	9	D	D	D	b	D	D
541330	Engineering services	9	D	D	D	b	D	D
5415	Computer systems design & related services	10	5 712	2 338	441	48	30.0	–
54151	Computer systems design & related services	10	5 712	2 338	441	48	30.0	–
	FOND DU LAC, WI							
54	**Professional, scientific, & technical services**	**91**	**36 309**	**14 792**	**3 242**	**468**	**20.7**	**1.7**
541	Professional, scientific, & technical services	91	36 309	14 792	3 242	468	20.7	1.7
5411	Legal services	24	11 688	4 912	1 073	169	14.3	.7
54111	Offices of lawyers	20	7 656	3 737	718	87	21.9	1.1
541110	Offices of lawyers	20	7 656	3 737	718	87	21.9	1.1
5411101	Offices of lawyers (except legal aid societies)	20	7 656	3 737	718	87	21.9	1.1
54119	Other legal services	4	4 032	1 175	355	82	–	–
541191	Title abstract & settlement offices	4	4 032	1 175	355	82	–	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	9 073	4 649	996	121	17.1	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	9 073	4 649	996	121	17.1	.7
541211	Offices of certified public accountants	14	D	D	D	c	D	D
5413	Architectural, engineering, & related services	17	7 134	2 747	634	78	15.9	2.7
5416	Management, scientific, & technical consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	5	1 659	476	96	17	21.3	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	FORT ATKINSON, WI							
54	**Professional, scientific, & technical services**	**30**	**8 655**	**2 561**	**569**	**114**	**59.8**	**4.6**
541	Professional, scientific, & technical services	30	8 655	2 561	569	114	59.8	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 912	647	203	52	59.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 912	647	203	52	59.8	–
5413	Architectural, engineering, & related services	7	3 823	849	177	34	73.2	–
	FOX POINT, WI							
54	**Professional, scientific, & technical services**	**26**	**6 331**	**2 684**	**449**	**53**	**37.1**	**10.8**
541	Professional, scientific, & technical services	26	6 331	2 684	449	53	37.1	10.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5414	Specialized design services	4	1 508	223	61	11	14.2	43.4
	FRANKLIN, WI							
54	**Professional, scientific, & technical services**	**31**	**38 164**	**6 530**	**1 585**	**195**	**11.1**	**.8**
541	Professional, scientific, & technical services	31	38 164	6 530	1 585	195	11.1	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
	GERMANTOWN, WI							
54	**Professional, scientific, & technical services**	**34**	**51 114**	**6 323**	**1 277**	**610**	**9.9**	**3.3**
541	Professional, scientific, & technical services	34	51 114	6 323	1 277	610	9.9	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	a	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	f	D	D
54185	Display advertising	1	D	D	D	f	D	D
541850	Display advertising	1	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	f	D	D
	GLENDALE, WI							
54	**Professional, scientific, & technical services**	**112**	**65 484**	**27 491**	**6 103**	**698**	**28.2**	**3.5**
541	Professional, scientific, & technical services	112	65 484	27 491	6 103	698	28.2	3.5
5411	Legal services	29	9 888	4 178	1 030	109	18.1	–
54111	Offices of lawyers	27	D	D	D	c	D	D
541110	Offices of lawyers	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	5 090	2 440	482	88	72.3	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	5 090	2 440	482	88	72.3	8.8
541211	Offices of certified public accountants	17	4 352	2 092	427	63	73.1	10.2
5413	Architectural, engineering, & related services	17	13 725	6 786	1 527	150	30.9	6.8
54133	Engineering services	12	10 947	5 450	1 260	120	35.1	8.5
541330	Engineering services	12	10 947	5 450	1 260	120	35.1	8.5
5414	Specialized design services	6	4 789	678	129	22	14.2	3.8
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	a	D	D
5415	Computer systems design & related services	11	8 898	2 522	573	65	50.0	1.1
54151	Computer systems design & related services	11	8 898	2 522	573	65	50.0	1.1
541512	Computer systems design services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	9 905	5 480	1 175	129	28.0	5.6
54161	Management consulting services	14	D	D	D	c	D	D
541613	Marketing consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	c	D	D
54181	Advertising agencies	4	D	D	D	c	D	D
541810	Advertising agencies	4	D	D	D	c	D	D
	GRAFTON, WI							
54	**Professional, scientific, & technical services**	**35**	**11 375**	**4 051**	**847**	**140**	**70.7**	**1.0**
541	Professional, scientific, & technical services	35	11 375	4 051	847	140	70.7	1.0
5411	Legal services	5	3 332	329	62	12	81.4	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 271	704	120	34	60.7	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 271	704	120	34	60.7	–
5414	Specialized design services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GRAND CHUTE TOWN, WI							
54	**Professional, scientific, & technical services**	**62**	**44 603**	**23 409**	**5 690**	**582**	**13.1**	**5.7**
541	Professional, scientific, & technical services	62	44 603	23 409	5 690	582	13.1	5.7
5411	Legal services	9	7 997	3 728	900	96	4.1	5.9
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	13 758	7 601	1 801	190	13.2	5.7
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5415	Computer systems design & related services	4	13 361	7 835	2 034	152	–	2.3
54151	Computer systems design & related services	4	13 361	7 835	2 034	152	–	2.3
541511	Custom computer programming services	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	12	2 958	1 761	311	37	71.0	10.5
5419	Other professional, scientific, & technical services	6	5 273	2 017	531	84	14.0	11.3
	GREEN BAY, WI							
54	**Professional, scientific, & technical services**	**209**	**140 906**	**66 241**	**14 420**	**1 763**	**32.7**	**3.5**
541	Professional, scientific, & technical services	209	140 906	66 241	14 420	1 763	32.7	3.5
5411	Legal services	79	43 512	22 861	4 077	524	14.5	5.4
54111	Offices of lawyers	70	D	D	D	e	D	D
541110	Offices of lawyers	70	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	70	D	D	D	e	D	D
54119	Other legal services	9	D	D	D	c	D	D
541191	Title abstract & settlement offices	8	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	15 348	6 231	1 567	280	7.8	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	15 348	6 231	1 567	280	7.8	3.9
541211	Offices of certified public accountants	17	13 179	5 353	1 239	146	4.9	4.3
541213	Tax return preparation services	6	1 785	702	274	118	11.0	.9
5413	Architectural, engineering, & related services	31	51 065	25 010	6 279	582	55.2	.5
54131	Architectural services	6	D	D	D	b	D	D
541310	Architectural services	6	D	D	D	b	D	D
54133	Engineering services	17	37 161	18 952	4 639	369	74.2	.1
541330	Engineering services	17	37 161	18 952	4 639	369	74.2	.1
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
5414	Specialized design services	5	1 424	501	109	17	58.0	–
54143	Graphic design services	5	1 424	501	109	17	58.0	–
541430	Graphic design services	5	1 424	501	109	17	58.0	–
5415	Computer systems design & related services	14	10 587	5 564	1 157	106	15.4	7.8
54151	Computer systems design & related services	14	10 587	5 564	1 157	106	15.4	7.8
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	19	4 329	1 665	321	56	94.0	2.9
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	15	9 432	2 562	501	78	21.7	–
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	16	5 209	1 847	409	120	35.8	16.3
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	GREENDALE, WI							
54	**Professional, scientific, & technical services**	**27**	**9 187**	**4 504**	**998**	**176**	**22.3**	**4.5**
541	Professional, scientific, & technical services	27	9 187	4 504	998	176	22.3	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
541219	Other accounting services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	2 229	736	156	73	–	–
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREENFIELD, WI							
54	**Professional, scientific, & technical services**	**65**	**38 366**	**17 983**	**4 398**	**676**	**30.8**	**3.8**
541	Professional, scientific, & technical services	65	38 366	17 983	4 398	676	30.8	3.8
5411	Legal services	17	10 540	6 026	1 481	114	25.3	1.4
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	6 621	3 720	998	309	16.2	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	6 621	3 720	998	309	16.2	.1
541211	Offices of certified public accountants	7	4 466	2 723	618	67	16.2	–
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	16	9 678	4 334	863	179	46.9	13.5
5416	Management, scientific, & technical consulting services	6	3 861	1 589	275	25	20.4	.2
54161	Management consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	HALES CORNERS, WI							
54	**Professional, scientific, & technical services**	**44**	**16 940**	**8 741**	**1 925**	**246**	**25.1**	**4.0**
541	Professional, scientific, & technical services	44	16 940	8 741	1 925	246	25.1	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	1 371	815	164	23	53.9	3.6
5416	Management, scientific, & technical consulting services	9	5 528	2 946	561	96	35.0	.9
54161	Management consulting services	9	5 528	2 946	561	96	35.0	.9
5418	Advertising & related services	3	D	D	D	b	D	D
	HARTFORD, WI *							
54	**Professional, scientific, & technical services**	**13**	**13 441**	**5 122**	**1 097**	**164**	**24.7**	**1.1**
541	Professional, scientific, & technical services	13	13 441	5 122	1 097	164	24.7	1.1
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
	HARTFORD, WI (WASHINGTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**13**	**13 441**	**5 122**	**1 097**	**164**	**24.7**	**1.1**
541	Professional, scientific, & technical services	13	13 441	5 122	1 097	164	24.7	1.1
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
	HARTLAND, WI							
54	**Professional, scientific, & technical services**	**42**	**16 352**	**7 746**	**1 601**	**205**	**42.9**	**6.3**
541	Professional, scientific, & technical services	42	16 352	7 746	1 601	205	42.9	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	2 935	1 286	305	46	55.8	23.7
5416	Management, scientific, & technical consulting services	8	5 692	3 007	515	59	23.4	.4
54161	Management consulting services	8	5 692	3 007	515	59	23.4	.4
5418	Advertising & related services	4	3 821	1 425	262	32	50.5	5.1
	HOLMEN, WI							
54	**Professional, scientific, & technical services**	**9**	**2 956**	**486**	**116**	**30**	**13.7**	**–**
541	Professional, scientific, & technical services	9	2 956	486	116	30	13.7	–
5414	Specialized design services	1	D	D	D	a	D	D
	HORICON, WI							
54	**Professional, scientific, & technical services**	**5**	**842**	**195**	**48**	**9**	**97.3**	**2.7**
	HOWARD, WI							
54	**Professional, scientific, & technical services**	**13**	**2 999**	**1 465**	**306**	**47**	**16.8**	**–**
541	Professional, scientific, & technical services	13	2 999	1 465	306	47	16.8	–
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	HOWARDS GROVE, WI							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

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	HUDSON, WI							
54	**Professional, scientific, & technical services**	**53**	**68 426**	**24 843**	**5 995**	**474**	**17.4**	**.9**
541	Professional, scientific, & technical services	53	68 426	24 843	5 995	474	17.4	.9
5411	Legal services	20	D	D	D	b	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	c	D	D
54142	Industrial design services	2	D	D	D	c	D	D
541420	Industrial design services	2	D	D	D	c	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	JANESVILLE, WI							
54	**Professional, scientific, & technical services**	**99**	**39 575**	**15 159**	**3 104**	**564**	**28.6**	**.6**
541	Professional, scientific, & technical services	99	39 575	15 159	3 104	564	28.6	.6
5411	Legal services	29	17 129	8 221	1 388	201	16.4	–
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	9 108	3 130	898	190	23.2	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	9 108	3 130	898	190	23.2	1.4
541211	Offices of certified public accountants	8	6 456	2 162	580	76	11.0	–
541213	Tax return preparation services	4	1 256	360	155	82	10.3	–
541219	Other accounting services	9	1 396	608	163	32	91.1	8.9
5413	Architectural, engineering, & related services	14	5 720	2 143	445	61	48.4	–
5418	Advertising & related services	8	3 946	712	157	29	24.4	–
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	JEFFERSON, WI							
54	**Professional, scientific, & technical services**	**16**	**10 152**	**4 987**	**1 340**	**170**	**13.2**	**32.4**
541	Professional, scientific, & technical services	16	10 152	4 987	1 340	170	13.2	32.4
5411	Legal services	7	3 284	1 319	311	62	27.3	–
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54161	Management consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
	KAUKAUNA, WI							
54	**Professional, scientific, & technical services**	**11**	**14 193**	**6 040**	**1 420**	**159**	**5.1**	**.9**
541	Professional, scientific, & technical services	11	14 193	6 040	1 420	159	5.1	.9
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
54133	Engineering services	2	D	D	D	b	D	D
541330	Engineering services	2	D	D	D	b	D	D
	KENOSHA, WI							
54	**Professional, scientific, & technical services**	**126**	**36 701**	**16 238**	**3 551**	**544**	**30.6**	**10.7**
541	Professional, scientific, & technical services	126	36 701	16 238	3 551	544	30.6	10.7
5411	Legal services	44	14 063	6 694	1 335	191	36.8	10.4
54111	Offices of lawyers	41	11 236	5 180	1 107	151	42.1	13.0
541110	Offices of lawyers	41	11 236	5 180	1 107	151	42.1	13.0
5411101	Offices of lawyers (except legal aid societies)	41	11 236	5 180	1 107	151	42.1	13.0
54119	Other legal services	3	2 827	1 514	228	40	D	–
541191	Title abstract & settlement offices	3	2 827	1 514	228	40	D	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	8 922	3 948	975	132	24.7	15.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	8 922	3 948	975	132	24.7	15.7
541211	Offices of certified public accountants	11	7 364	3 199	859	99	18.2	9.5
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	5 266	2 454	520	74	19.6	5.7
5418	Advertising & related services	5	D	D	D	b	D	D
	KEWASKUM, WI *							
54	**Professional, scientific, & technical services**	**3**	**140**	**44**	**18**	**3**	**100.0**	**–**
	KEWASKUM, WI (WASHINGTON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**140**	**44**	**18**	**3**	**100.0**	**–**

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KEWAUNEE, WI							
54	**Professional, scientific, & technical services**	**7**	**1 093**	**327**	**74**	**21**	**51.6**	**–**
541	Professional, scientific, & technical services	7	1 093	327	74	21	51.6	–
	KIEL, WI *							
54	**Professional, scientific, & technical services**	**7**	**2 204**	**1 052**	**193**	**32**	**71.7**	**7.8**
541	Professional, scientific, & technical services	7	2 204	1 052	193	32	71.7	7.8
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	KIEL, WI (CALUMET COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	KIEL, WI (MANITOWOC COUNTY PART) *							
54	**Professional, scientific, & technical services**	**6**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	KIMBERLY, WI							
54	**Professional, scientific, & technical services**	**4**	**967**	**610**	**183**	**24**	**5.7**	**–**
541	Professional, scientific, & technical services	4	967	610	183	24	5.7	–
	LA CROSSE, WI							
54	**Professional, scientific, & technical services**	**139**	**105 879**	**49 354**	**11 143**	**1 403**	**12.6**	**6.8**
541	Professional, scientific, & technical services	139	105 879	49 354	11 143	1 403	12.6	6.8
5411	Legal services	43	20 528	10 178	1 806	281	17.4	2.1
54111	Offices of lawyers	42	D	D	D	e	D	D
541110	Offices of lawyers	42	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	11 675	4 504	1 254	234	13.6	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	11 675	4 504	1 254	234	13.6	1.3
541211	Offices of certified public accountants	12	10 370	3 951	1 063	143	10.1	1.5
541213	Tax return preparation services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	17 056	8 605	2 081	264	10.0	24.5
54131	Architectural services	9	D	D	D	b	D	D
541310	Architectural services	9	D	D	D	b	D	D
5414	Specialized design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	12	34 628	18 108	4 357	378	2.8	4.0
54151	Computer systems design & related services	12	34 628	18 108	4 357	378	2.8	4.0
541512	Computer systems design services	7	D	D	D	e	D	D
5415121	Computer systems integrators	5	D	D	D	e	D	D
5418	Advertising & related services	12	D	D	D	c	D	D
54189	Other services related to advertising	4	1 394	102	26	6	100.0	–
541890	Other services related to advertising	4	1 394	102	26	6	100.0	–
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
541922	Commercial photography	5	D	D	D	b	D	D
	LADYSMITH, WI							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	LAKE GENEVA, WI							
54	**Professional, scientific, & technical services**	**33**	**14 470**	**5 776**	**1 579**	**130**	**29.2**	**44.0**
541	Professional, scientific, & technical services	33	14 470	5 776	1 579	130	29.2	44.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 989	873	255	45	18.6	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 989	873	255	45	18.6	4.3
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
541612	Human resources & executive search consulting services	2	D	D	D	b	D	D
5416122	Executive placement services	2	D	D	D	b	D	D
	LAKE MILLS, WI							
54	**Professional, scientific, & technical services**	**12**	**1 815**	**694**	**108**	**23**	**75.4**	**13.2**
541	Professional, scientific, & technical services	12	1 815	694	108	23	75.4	13.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	LANCASTER, WI							
54	**Professional, scientific, & technical services**	**11**	**3 793**	**1 241**	**329**	**64**	**56.2**	**6.3**
541	Professional, scientific, & technical services	11	3 793	1 241	329	64	56.2	6.3
5411	Legal services	7	3 111	1 002	237	44	60.1	–
	LITTLE CHUTE, WI							
54	**Professional, scientific, & technical services**	**9**	**3 430**	**1 262**	**253**	**42**	**29.8**	**–**
541	Professional, scientific, & technical services	9	3 430	1 262	253	42	29.8	–
	LODI, WI							
54	**Professional, scientific, & technical services**	**9**	**789**	**243**	**52**	**10**	**25.2**	**–**
	MCFARLAND, WI							
54	**Professional, scientific, & technical services**	**5**	**563**	**148**	**37**	**9**	**57.0**	**–**
	MADISON, WI							
54	**Professional, scientific, & technical services**	**702**	**759 189**	**341 934**	**74 176**	**8 705**	**15.3**	**4.0**
541	Professional, scientific, & technical services	702	759 189	341 934	74 176	8 705	15.3	4.0
5411	Legal services	178	188 598	77 705	15 041	1 621	11.0	2.0
54111	Offices of lawyers	169	D	D	D	g	D	D
541110	Offices of lawyers	169	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	169	D	D	D	g	D	D
54119	Other legal services	9	D	D	D	c	D	D
541191	Title abstract & settlement offices	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	77	85 171	35 806	9 792	1 783	7.2	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	77	85 171	35 806	9 792	1 783	7.2	9.1
541211	Offices of certified public accountants	40	68 788	28 090	6 961	1 194	4.8	10.6
541213	Tax return preparation services	9	D	D	D	c	D	D
541219	Other accounting services	25	D	D	D	e	D	D
5413	Architectural, engineering, & related services	113	191 999	97 869	19 849	1 962	17.5	2.6
54131	Architectural services	33	42 408	16 676	3 663	362	12.0	1.9
541310	Architectural services	33	42 408	16 676	3 663	362	12.0	1.9
54133	Engineering services	62	132 479	71 932	14 284	1 348	16.7	1.7
541330	Engineering services	62	132 479	71 932	14 284	1 348	16.7	1.7
54135	Building inspection services	4	D	D	D	b	D	D
541350	Building inspection services	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
54138	Testing laboratories	7	D	D	D	c	D	D
541380	Testing laboratories	7	D	D	D	c	D	D
5414	Specialized design services	32	19 648	6 413	1 401	155	25.7	3.0
54141	Interior design services	13	D	D	D	b	D	D
541410	Interior design services	13	D	D	D	b	D	D
54143	Graphic design services	16	11 673	3 846	800	89	20.5	4.9
541430	Graphic design services	16	11 673	3 846	800	89	20.5	4.9
5414301	Graphic design services (except commercial art & medical artists)	15	D	D	D	b	D	D
5415	Computer systems design & related services	76	51 608	25 099	5 289	491	26.6	2.6
54151	Computer systems design & related services	76	51 608	25 099	5 289	491	26.6	2.6
541511	Custom computer programming services	35	27 636	15 579	3 371	281	6.7	3.0
541512	Computer systems design services	33	23 052	9 102	1 862	204	49.2	1.9
5415122	Computer systems consultants (except systems integrators)	23	12 574	5 693	1 183	137	55.0	3.5
5416	Management, scientific, & technical consulting services	106	71 871	32 341	7 357	930	31.8	3.8
54161	Management consulting services	66	50 770	23 595	5 224	698	33.9	3.0
541611	Administrative management & general management consulting service	28	35 766	17 387	3 989	539	23.5	3.7
541612	Human resources & executive search consulting services	17	D	D	D	b	D	D
541613	Marketing consulting services	16	8 106	2 873	614	82	42.3	–
54162	Environmental consulting services	15	8 321	4 128	1 091	120	39.2	10.5
541620	Environmental consulting services	15	8 321	4 128	1 091	120	39.2	10.5
54169	Other scientific & technical consulting services	25	12 780	4 618	1 042	112	18.7	2.5
541690	Other scientific & technical consulting services	25	12 780	4 618	1 042	112	18.7	2.5
5417	Scientific research & development services	21	92 396	42 772	10 096	1 033	2.4	3.8
54171	R&D in the physical, engineering, & life sciences	19	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	19	D	D	D	f	D	D
5417102	Research & development in the life sciences	10	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	2	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MADISON, WI—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	69	47 246	19 930	4 521	472	19.3	4.3
54181	Advertising agencies	31	27 715	13 806	3 201	317	5.1	4.1
541810	Advertising agencies	31	27 715	13 806	3 201	317	5.1	4.1
54182	Public relations agencies	19	8 107	3 918	892	89	59.6	5.3
541820	Public relations agencies	19	8 107	3 918	892	89	59.6	5.3
54189	Other services related to advertising	15	10 122	1 838	364	49	19.0	1.3
541890	Other services related to advertising	15	10 122	1 838	364	49	19.0	1.3
5418902	Advertising specialties goods distributor	8	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	30	10 652	3 999	830	258	23.2	32.1
54192	Photographic services	17	5 463	1 636	347	118	31.7	–
541921	Photographic studios, portrait	13	D	D	D	b	D	D
541922	Commercial photography	4	D	D	D	b	D	D
	MANITOWOC, WI							
54	**Professional, scientific, & technical services**	**53**	**35 932**	**9 547**	**2 233**	**441**	**24.7**	**4.4**
541	Professional, scientific, & technical services	53	35 932	9 547	2 233	441	24.7	4.4
5411	Legal services	18	9 248	2 556	539	114	15.6	4.4
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 309	1 164	342	81	27.2	24.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 309	1 164	342	81	27.2	24.1
5413	Architectural, engineering, & related services	8	4 446	1 287	262	53	86.6	1.0
5418	Advertising & related services	8	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
	MARINETTE, WI							
54	**Professional, scientific, & technical services**	**27**	**6 646**	**2 965**	**691**	**92**	**59.4**	**10.9**
541	Professional, scientific, & technical services	27	6 646	2 965	691	92	59.4	10.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 514	824	187	32	41.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 514	824	187	32	41.0	–
	MARSHALL, WI							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	MARSHFIELD, WI *							
54	**Professional, scientific, & technical services**	**32**	**17 776**	**6 888**	**1 717**	**297**	**20.9**	**–**
541	Professional, scientific, & technical services	32	17 776	6 888	1 717	297	20.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	5 054	2 132	572	119	18.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	5 054	2 132	572	119	18.3	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541922	Commercial photography	1	D	D	D	b	D	D
	MARSHFIELD, WI (WOOD COUNTY PART) *							
54	**Professional, scientific, & technical services**	**32**	**17 776**	**6 888**	**1 717**	**297**	**20.9**	**–**
541	Professional, scientific, & technical services	32	17 776	6 888	1 717	297	20.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	5 054	2 132	572	119	18.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	5 054	2 132	572	119	18.3	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541922	Commercial photography	1	D	D	D	b	D	D
	MAUSTON, WI							
54	**Professional, scientific, & technical services**	**8**	**2 145**	**1 216**	**296**	**45**	**38.6**	**–**
541	Professional, scientific, & technical services	8	2 145	1 216	296	45	38.6	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MAYVILLE, WI							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54161	Management consulting services	1	D	D	D	a	D	D
541613	Marketing consulting services	1	D	D	D	a	D	D
	MEDFORD, WI							
54	**Professional, scientific, & technical services**	**17**	**2 861**	**1 364**	**325**	**59**	**49.2**	**10.0**
541	Professional, scientific, & technical services	17	2 861	1 364	325	59	49.2	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 059	434	120	29	57.8	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 059	434	120	29	57.8	2.3
	MENASHA, WI *							
54	**Professional, scientific, & technical services**	**17**	**4 046**	**1 781**	**398**	**74**	**52.9**	**.2**
541	Professional, scientific, & technical services	17	4 046	1 781	398	74	52.9	.2
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	MENASHA, WI (WINNEBAGO COUNTY PART) *							
54	**Professional, scientific, & technical services**	**17**	**4 046**	**1 781**	**398**	**74**	**52.9**	**.2**
541	Professional, scientific, & technical services	17	4 046	1 781	398	74	52.9	.2
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	MENASHA TOWN, WI							
54	**Professional, scientific, & technical services**	**19**	**8 525**	**3 820**	**742**	**108**	**48.7**	**7.2**
541	Professional, scientific, & technical services	19	8 525	3 820	742	108	48.7	7.2
5413	Architectural, engineering, & related services	10	5 866	2 733	578	70	54.8	6.1
	MENOMONEE FALLS, WI							
54	**Professional, scientific, & technical services**	**89**	**45 319**	**21 285**	**4 673**	**585**	**27.9**	**9.9**
541	Professional, scientific, & technical services	89	45 319	21 285	4 673	585	27.9	9.9
5411	Legal services	11	4 629	1 957	577	49	15.1	5.7
54111	Offices of lawyers	11	4 629	1 957	577	49	15.1	5.7
541110	Offices of lawyers	11	4 629	1 957	577	49	15.1	5.7
5411101	Offices of lawyers (except legal aid societies)	11	4 629	1 957	577	49	15.1	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 673	1 207	244	57	81.2	18.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 673	1 207	244	57	81.2	18.8
5413	Architectural, engineering, & related services	15	13 358	7 636	1 739	163	17.0	–
54133	Engineering services	10	12 132	7 003	1 611	146	17.5	–
541330	Engineering services	10	12 132	7 003	1 611	146	17.5	–
5414	Specialized design services	4	1 814	764	156	21	10.0	–
54143	Graphic design services	4	1 814	764	156	21	10.0	–
541430	Graphic design services	4	1 814	764	156	21	10.0	–
5415	Computer systems design & related services	16	4 609	1 904	428	40	54.3	12.7
54151	Computer systems design & related services	16	4 609	1 904	428	40	54.3	12.7
5416	Management, scientific, & technical consulting services	12	4 946	3 402	584	113	29.0	63.0
54161	Management consulting services	10	D	D	D	c	D	D
5418	Advertising & related services	10	12 573	4 211	904	126	21.3	–
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
	MENOMONIE, WI							
54	**Professional, scientific, & technical services**	**33**	**15 128**	**6 975**	**1 673**	**248**	**30.3**	**3.5**
541	Professional, scientific, & technical services	33	15 128	6 975	1 673	248	30.3	3.5
5411	Legal services	12	3 054	1 364	295	55	21.0	17.3
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	c	D	D
5414	Specialized design services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MEQUON, WI							
54	**Professional, scientific, & technical services**	**141**	**98 864**	**33 820**	**7 574**	**771**	**27.8**	**17.2**
541	Professional, scientific, & technical services	141	98 864	33 820	7 574	771	27.8	17.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 508	1 530	266	85	47.3	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 508	1 530	266	85	47.3	.8
541219	Other accounting services	8	2 348	984	216	70	21.8	.7
5413	Architectural, engineering, & related services	13	6 955	3 468	952	111	26.0	7.4
5414	Specialized design services	7	3 327	1 062	215	31	34.5	19.4
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	19	25 092	9 517	2 095	211	25.3	58.5
54151	Computer systems design & related services	19	25 092	9 517	2 095	211	25.3	58.5
541512	Computer systems design services	8	18 640	5 461	1 009	107	8.1	76.4
5415121	Computer systems integrators	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	45	15 279	7 364	1 532	125	46.1	4.7
54161	Management consulting services	41	D	D	D	b	D	D
541612	Human resources & executive search consulting services	14	D	D	D	b	D	D
541613	Marketing consulting services	10	D	D	D	b	D	D
5418	Advertising & related services	18	37 776	8 047	1 914	134	19.6	.2
54184	Media representatives	1	D	D	D	b	D	D
541840	Media representatives	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives	1	D	D	D	b	D	D
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	a	D	D
541921	Photographic studios, portrait	3	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	3	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	3	D	D	D	b	D	D
	MERRILL, WI							
54	**Professional, scientific, & technical services**	**16**	**3 340**	**1 283**	**254**	**58**	**60.3**	**5.1**
541	Professional, scientific, & technical services	16	3 340	1 283	254	58	60.3	5.1
	MIDDLETON, WI							
54	**Professional, scientific, & technical services**	**63**	**48 717**	**18 275**	**4 092**	**518**	**21.8**	**7.0**
541	Professional, scientific, & technical services	63	48 717	18 275	4 092	518	21.8	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	13 611	2 518	630	110	23.5	1.1
5415	Computer systems design & related services	6	6 296	3 938	770	66	6.4	–
54151	Computer systems design & related services	6	6 296	3 938	770	66	6.4	–
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	8	3 904	2 018	515	48	20.2	–
54161	Management consulting services	5	D	D	D	b	D	D
5417	Scientific research & development services	4	D	D	D	c	D	D
5418	Advertising & related services	5	5 816	1 618	320	61	33.4	–
	MILTON, WI							
54	**Professional, scientific, & technical services**	**6**	**935**	**313**	**110**	**52**	**19.6**	**54.1**
541	Professional, scientific, & technical services	6	935	313	110	52	19.6	54.1

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MILWAUKEE, WI *							
54	**Professional, scientific, & technical services**	**1 092**	**1 570 261**	**628 758**	**137 877**	**14 871**	**8.7**	**3.5**
541	Professional, scientific, & technical services	1 092	1 570 261	628 758	137 877	14 871	8.7	3.5
5411	Legal services	415	565 070	255 501	49 861	4 631	7.0	1.1
54111	Offices of lawyers	405	560 631	253 726	49 433	4 548	7.0	1.0
541110	Offices of lawyers	405	560 631	253 726	49 433	4 548	7.0	1.0
5411101	Offices of lawyers (except legal aid societies)	405	560 631	253 726	49 433	4 548	7.0	1.0
54119	Other legal services	10	4 439	1 775	428	83	10.2	4.9
541191	Title abstract & settlement offices	5	3 439	1 328	325	60	4.4	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	124	207 381	73 981	17 250	3 597	5.4	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	124	207 381	73 981	17 250	3 597	5.4	4.8
541211	Offices of certified public accountants	66	173 819	58 067	13 091	1 459	3.4	3.7
541213	Tax return preparation services	18	5 048	2 120	912	506	8.5	1.0
541219	Other accounting services	34	D	D	D	c	D	D
5413	Architectural, engineering, & related services	123	168 421	68 095	15 836	1 714	15.6	4.9
54131	Architectural services	39	46 570	18 244	3 971	483	8.4	.5
541310	Architectural services	39	46 570	18 244	3 971	483	8.4	.5
54133	Engineering services	68	108 694	46 072	11 065	1 091	14.0	4.2
541330	Engineering services	68	108 694	46 072	11 065	1 091	14.0	4.2
54138	Testing laboratories	7	11 324	2 946	621	105	59.9	30.9
541380	Testing laboratories	7	11 324	2 946	621	105	59.9	30.9
5414	Specialized design services	65	40 253	13 069	2 881	389	21.7	2.4
54141	Interior design services	11	4 659	745	177	33	68.7	3.4
541410	Interior design services	11	4 659	745	177	33	68.7	3.4
54143	Graphic design services	49	30 653	10 499	2 219	299	16.1	2.6
541430	Graphic design services	49	30 653	10 499	2 219	299	16.1	2.6
5414301	Graphic design services (except commercial art & medical artists)	38	D	D	D	c	D	D
5414302	Commercial art	11	D	D	D	b	D	D
5415	Computer systems design & related services	85	185 776	85 387	21 357	1 422	6.3	8.9
54151	Computer systems design & related services	85	185 776	85 387	21 357	1 422	6.3	8.9
541511	Custom computer programming services	37	89 687	49 255	11 908	641	4.5	9.2
541512	Computer systems design services	43	95 450	35 951	9 429	776	7.7	8.4
5415121	Computer systems integrators	17	76 591	27 116	7 494	581	4.3	9.4
5415122	Computer systems consultants (except systems integrators)	26	18 859	8 835	1 935	195	21.3	4.2
5416	Management, scientific, & technical consulting services	107	144 205	51 684	12 241	957	9.9	3.7
54161	Management consulting services	84	135 341	47 404	11 330	868	7.6	3.1
541611	Administrative management & general management consulting service	47	83 176	26 675	6 714	443	4.8	2.4
541612	Human resources & executive search consulting services	20	19 163	8 016	1 413	124	17.6	5.3
5416122	Executive placement services	10	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	9	13 326	4 139	926	80	18.8	6.2
541613	Marketing consulting services	9	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	5	D	D	D	c	D	D
541618	Other management consulting services	3	D	D	D	b	D	D
54169	Other scientific & technical consulting services	18	7 718	3 527	694	78	43.8	14.4
541690	Other scientific & technical consulting services	18	7 718	3 527	694	78	43.8	14.4
5418	Advertising & related services	107	206 197	61 235	13 672	1 464	7.4	2.7
54181	Advertising agencies	49	70 193	33 981	7 477	721	12.6	2.8
541810	Advertising agencies	49	70 193	33 981	7 477	721	12.6	2.8
54182	Public relations agencies	19	13 350	5 400	1 211	123	14.4	20.4
541820	Public relations agencies	19	13 350	5 400	1 211	123	14.4	20.4
54186	Direct mail advertising	8	D	D	D	e	D	D
541860	Direct mail advertising	8	D	D	D	e	D	D
54189	Other services related to advertising	16	D	D	D	b	D	D
541890	Other services related to advertising	16	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	64	D	D	D	f	D	D
54191	Marketing research & public opinion polling	12	10 423	3 376	841	221	60.5	9.1
541910	Marketing research & public opinion polling	12	10 423	3 376	841	221	60.5	9.1
54192	Photographic services	40	11 764	4 002	973	206	27.2	6.4
541921	Photographic studios, portrait	19	6 274	2 266	520	132	16.4	9.1
541922	Commercial photography	21	5 490	1 736	453	74	39.4	3.3
54193	Translation & interpretation services	4	D	D	D	b	D	D
541930	Translation & interpretation services	4	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	8	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	8	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MILWAUKEE, WI (MILWAUKEE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1 091**	**D**	**D**	**D**	**j**	**D**	**D**
541	Professional, scientific, & technical services	1 091	D	D	D	j	D	D
5411	Legal services	415	565 070	255 501	49 861	4 631	7.0	1.1
54111	Offices of lawyers	405	560 631	253 726	49 433	4 548	7.0	1.0
541110	Offices of lawyers	405	560 631	253 726	49 433	4 548	7.0	1.0
5411101	Offices of lawyers (except legal aid societies)	405	560 631	253 726	49 433	4 548	7.0	1.0
54119	Other legal services	10	4 439	1 775	428	83	10.2	4.9
541191	Title abstract & settlement offices	5	3 439	1 328	325	60	4.4	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	124	207 381	73 981	17 250	3 597	5.4	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	124	207 381	73 981	17 250	3 597	5.4	4.8
541211	Offices of certified public accountants	66	173 819	58 067	13 091	1 459	3.4	3.7
541213	Tax return preparation services	18	5 048	2 120	912	506	8.5	1.0
541219	Other accounting services	34	D	D	D	c	D	D
5413	Architectural, engineering, & related services	123	168 421	68 095	15 836	1 714	15.6	4.9
54131	Architectural services	39	46 570	18 244	3 971	483	8.4	.5
541310	Architectural services	39	46 570	18 244	3 971	483	8.4	.5
54133	Engineering services	68	108 694	46 072	11 065	1 091	14.0	4.2
541330	Engineering services	68	108 694	46 072	11 065	1 091	14.0	4.2
54138	Testing laboratories	7	11 324	2 946	621	105	59.9	30.9
541380	Testing laboratories	7	11 324	2 946	621	105	59.9	30.9
5414	Specialized design services	64	D	D	D	e	D	D
54141	Interior design services	11	4 659	745	177	33	68.7	3.4
541410	Interior design services	11	4 659	745	177	33	68.7	3.4
54143	Graphic design services	48	D	D	D	e	D	D
541430	Graphic design services	48	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists)	37	D	D	D	c	D	D
5414302	Commercial art	11	D	D	D	b	D	D
5415	Computer systems design & related services	85	185 776	85 387	21 357	1 422	6.3	8.9
54151	Computer systems design & related services	85	185 776	85 387	21 357	1 422	6.3	8.9
541511	Custom computer programming services	37	89 687	49 255	11 908	641	4.5	9.2
541512	Computer systems design services	43	95 450	35 951	9 429	776	7.7	8.4
5415121	Computer systems integrators	17	76 591	27 116	7 494	581	4.3	9.4
5415122	Computer systems consultants (except systems integrators)	26	18 859	8 835	1 935	195	21.3	4.2
5416	Management, scientific, & technical consulting services	107	144 205	51 684	12 241	957	9.9	3.7
54161	Management consulting services	84	135 341	47 404	11 330	868	7.6	3.1
541611	Administrative management & general management consulting service	47	83 176	26 675	6 714	443	4.8	2.4
541612	Human resources & executive search consulting services	20	19 163	8 016	1 413	124	17.6	5.3
5416122	Executive placement services	10	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	9	13 326	4 139	926	80	18.8	6.2
541613	Marketing consulting services	9	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	5	D	D	D	c	D	D
541618	Other management consulting services	3	D	D	D	b	D	D
54169	Other scientific & technical consulting services	18	7 718	3 527	694	78	43.8	14.4
541690	Other scientific & technical consulting services	18	7 718	3 527	694	78	43.8	14.4
5418	Advertising & related services	107	206 197	61 235	13 672	1 464	7.4	2.7
54181	Advertising agencies	49	70 193	33 981	7 477	721	12.6	2.8
541810	Advertising agencies	49	70 193	33 981	7 477	721	12.6	2.8
54182	Public relations agencies	19	13 350	5 400	1 211	123	14.4	20.4
541820	Public relations agencies	19	13 350	5 400	1 211	123	14.4	20.4
54186	Direct mail advertising	8	D	D	D	e	D	D
541860	Direct mail advertising	8	D	D	D	e	D	D
54189	Other services related to advertising	16	D	D	D	b	D	D
541890	Other services related to advertising	16	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	64	D	D	D	f	D	D
54191	Marketing research & public opinion polling	12	10 423	3 376	841	221	60.5	9.1
541910	Marketing research & public opinion polling	12	10 423	3 376	841	221	60.5	9.1
54192	Photographic services	40	11 764	4 002	973	206	27.2	6.4
541921	Photographic studios, portrait	19	6 274	2 266	520	132	16.4	9.1
541922	Commercial photography	21	5 490	1 736	453	74	39.4	3.3
54193	Translation & interpretation services	4	D	D	D	b	D	D
541930	Translation & interpretation services	4	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	8	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	8	D	D	D	c	D	D
	MILWAUKEE, WI (WAUKESHA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
	MINERAL POINT, WI							
54	**Professional, scientific, & technical services**	**6**	**856**	**392**	**103**	**22**	**40.0**	**11.3**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONDOVI, WI							
54	**Professional, scientific, & technical services**	**7**	**609**	**150**	**40**	**17**	**55.2**	**44.8**
	MONONA, WI							
54	**Professional, scientific, & technical services**	**32**	**15 769**	**6 137**	**1 230**	**177**	**26.2**	**5.5**
541	Professional, scientific, & technical services	32	15 769	6 137	1 230	177	26.2	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 573	659	161	33	53.7	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 573	659	161	33	53.7	8.9
5413	Architectural, engineering, & related services	6	6 097	3 295	585	66	9.5	–
5418	Advertising & related services	3	2 717	791	166	25	–	–
	MONROE, WI							
54	**Professional, scientific, & technical services**	**30**	**9 741**	**2 949**	**636**	**117**	**44.9**	**.6**
541	Professional, scientific, & technical services	30	9 741	2 949	636	117	44.9	.6
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	MOSINEE, WI							
54	**Professional, scientific, & technical services**	**7**	**1 381**	**697**	**109**	**23**	**54.5**	**8.6**
541	Professional, scientific, & technical services	7	1 381	697	109	23	54.5	8.6
	MOUNT HOREB, WI							
54	**Professional, scientific, & technical services**	**14**	**1 647**	**592**	**124**	**36**	**77.4**	**.7**
541	Professional, scientific, & technical services	14	1 647	592	124	36	77.4	.7
	MOUNT PLEASANT TOWN, WI							
54	**Professional, scientific, & technical services**	**55**	**31 516**	**15 116**	**2 982**	**451**	**26.3**	**9.0**
541	Professional, scientific, & technical services	55	31 516	15 116	2 982	451	26.3	9.0
5411	Legal services	7	8 762	4 890	807	91	21.0	–
54111	Offices of lawyers	6	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 020	1 319	283	47	39.6	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 020	1 319	283	47	39.6	5.8
5413	Architectural, engineering, & related services	8	5 052	2 450	598	55	7.2	–
5415	Computer systems design & related services	11	6 392	2 525	562	65	21.7	4.1
54151	Computer systems design & related services	11	6 392	2 525	562	65	21.7	4.1
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	D	D	D	b	D	D
54161	Management consulting services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
	MUKWONAGO, WI *							
54	**Professional, scientific, & technical services**	**15**	**4 630**	**2 068**	**414**	**49**	**83.5**	**–**
541	Professional, scientific, & technical services	15	4 630	2 068	414	49	83.5	–
5413	Architectural, engineering, & related services	5	2 993	1 533	321	32	100.0	–
	MUKWONAGO, WI (WAUKESHA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**15**	**4 630**	**2 068**	**414**	**49**	**83.5**	**–**
541	Professional, scientific, & technical services	15	4 630	2 068	414	49	83.5	–
5413	Architectural, engineering, & related services	5	2 993	1 533	321	32	100.0	–
	MUSKEGO, WI							
54	**Professional, scientific, & technical services**	**20**	**3 599**	**1 201**	**226**	**44**	**57.9**	**34.2**
541	Professional, scientific, & technical services	20	3 599	1 201	226	44	57.9	34.2

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEENAH, WI							
54	**Professional, scientific, & technical services**	**50**	**41 025**	**17 342**	**3 522**	**426**	**21.7**	**4.3**
541	Professional, scientific, & technical services	50	41 025	17 342	3 522	426	21.7	4.3
5411	Legal services	19	8 583	2 909	532	76	25.5	–
54111	Offices of lawyers	19	8 583	2 909	532	76	25.5	–
541110	Offices of lawyers	19	8 583	2 909	532	76	25.5	–
5411101	Offices of lawyers (except legal aid societies)	19	8 583	2 909	532	76	25.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 271	1 326	288	61	48.6	24.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 271	1 326	288	61	48.6	24.5
5413	Architectural, engineering, & related services	8	D	D	D	c	D	D
54133	Engineering services	5	D	D	D	c	D	D
541330	Engineering services	5	D	D	D	c	D	D
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
	NEILLSVILLE, WI							
54	**Professional, scientific, & technical services**	**9**	**1 236**	**561**	**135**	**29**	**69.7**	**–**
541	Professional, scientific, & technical services	9	1 236	561	135	29	69.7	–
	NEKOOSA, WI							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	NEW BERLIN, WI							
54	**Professional, scientific, & technical services**	**91**	**215 103**	**45 713**	**8 875**	**1 062**	**6.7**	**1.3**
541	Professional, scientific, & technical services	91	215 103	45 713	8 875	1 062	6.7	1.3
5411	Legal services	8	D	D	D	b	D	D
54111	Offices of lawyers	7	3 535	2 093	425	45	18.3	–
541110	Offices of lawyers	7	3 535	2 093	425	45	18.3	–
5411101	Offices of lawyers (except legal aid societies)	7	3 535	2 093	425	45	18.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	D	D	D	e	D	D
54133	Engineering services	14	D	D	D	e	D	D
541330	Engineering services	14	D	D	D	e	D	D
54138	Testing laboratories	4	D	D	D	b	D	D
541380	Testing laboratories	4	D	D	D	b	D	D
5414	Specialized design services	7	7 599	3 127	846	118	10.8	6.9
54143	Graphic design services	7	7 599	3 127	846	118	10.8	6.9
541430	Graphic design services	7	7 599	3 127	846	118	10.8	6.9
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	b	D	D
5415	Computer systems design & related services	18	10 803	4 982	1 175	117	25.3	18.0
54151	Computer systems design & related services	18	10 803	4 982	1 175	117	25.3	18.0
541512	Computer systems design services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	c	D	D
54161	Management consulting services	7	D	D	D	c	D	D
541613	Marketing consulting services	1	D	D	D	c	D	D
5418	Advertising & related services	7	26 493	5 573	1 064	125	19.6	–
54189	Other services related to advertising	4	D	D	D	c	D	D
541890	Other services related to advertising	4	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	c	D	D
	NEW HOLSTEIN, WI							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	NEW LONDON, WI *							
54	**Professional, scientific, & technical services**	**11**	**1 929**	**787**	**198**	**37**	**58.6**	**14.8**
541	Professional, scientific, & technical services	11	1 929	787	198	37	58.6	14.8
	NEW LONDON, WI (WAUPACA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**11**	**1 929**	**787**	**198**	**37**	**58.6**	**14.8**
541	Professional, scientific, & technical services	11	1 929	787	198	37	58.6	14.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	NEW RICHMOND, WI							
54	**Professional, scientific, & technical services**	**14**	**8 581**	**3 443**	**747**	**99**	**23.6**	**–**
541	Professional, scientific, & technical services	14	8 581	3 443	747	99	23.6	–
5411	Legal services	5	D	D	D	b	D	D
54111	Offices of lawyers	5	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	NORTH HUDSON, WI							
54	**Professional, scientific, & technical services**	**6**	**720**	**156**	**44**	**7**	**56.9**	**–**
	OAK CREEK, WI							
54	**Professional, scientific, & technical services**	**16**	**9 670**	**4 506**	**950**	**101**	**16.2**	**11.1**
541	Professional, scientific, & technical services	16	9 670	4 506	950	101	16.2	11.1
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	OCONOMOWOC, WI							
54	**Professional, scientific, & technical services**	**40**	**8 705**	**3 886**	**782**	**120**	**53.0**	**12.8**
541	Professional, scientific, & technical services	40	8 705	3 886	782	120	53.0	12.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 622	930	212	32	30.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 622	930	212	32	30.8	–
5413	Architectural, engineering, & related services	7	2 407	1 103	217	30	89.3	10.7
	OCONTO, WI							
54	**Professional, scientific, & technical services**	**13**	**2 533**	**1 189**	**239**	**41**	**40.7**	**2.1**
541	Professional, scientific, & technical services	13	2 533	1 189	239	41	40.7	2.1
	OCONTO FALLS, WI							
54	**Professional, scientific, & technical services**	**9**	**2 670**	**1 078**	**260**	**48**	**93.0**	**–**
541	Professional, scientific, & technical services	9	2 670	1 078	260	48	93.0	–
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	ONALASKA, WI							
54	**Professional, scientific, & technical services**	**22**	**3 805**	**1 149**	**256**	**43**	**85.9**	**1.8**
541	Professional, scientific, & technical services	22	3 805	1 149	256	43	85.9	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	OREGON, WI							
54	**Professional, scientific, & technical services**	**14**	**3 837**	**2 004**	**449**	**65**	**48.6**	**–**
541	Professional, scientific, & technical services	14	3 837	2 004	449	65	48.6	–
5414	Specialized design services	1	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
	OSHKOSH, WI							
54	**Professional, scientific, & technical services**	**94**	**85 714**	**20 939**	**4 626**	**774**	**18.9**	**1.1**
541	Professional, scientific, & technical services	94	85 714	20 939	4 626	774	18.9	1.1
5411	Legal services	26	12 809	4 112	805	143	28.5	3.3
54111	Offices of lawyers	22	D	D	D	c	D	D
541110	Offices of lawyers	22	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	9 412	3 858	948	140	42.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	9 412	3 858	948	140	42.8	–
541211	Offices of certified public accountants	8	7 944	3 201	774	95	37.7	–
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5415	Computer systems design & related services	8	8 278	3 431	622	78	18.4	–
54151	Computer systems design & related services	8	8 278	3 431	622	78	18.4	–
541512	Computer systems design services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	c	D	D
54161	Management consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	13	45 933	5 856	1 346	243	8.1	–
54189	Other services related to advertising	5	D	D	D	c	D	D
541890	Other services related to advertising	5	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	5	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PADDOCK LAKE, WI							
54	**Professional, scientific, & technical services**	**6**	**3 166**	**1 027**	**204**	**42**	**44.3**	**1.6**
541	Professional, scientific, & technical services	6	3 166	1 027	204	42	44.3	1.6
	PARK FALLS, WI							
54	**Professional, scientific, & technical services**	**11**	**1 735**	**622**	**163**	**28**	**48.4**	**8.4**
541	Professional, scientific, & technical services	11	1 735	622	163	28	48.4	8.4
	PESHTIGO, WI							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
	PEWAUKEE TOWN, WI							
54	**Professional, scientific, & technical services**	**42**	**46 680**	**18 439**	**4 040**	**426**	**19.7**	**3.0**
541	Professional, scientific, & technical services	42	46 680	18 439	4 040	426	19.7	3.0
5411	Legal services	6	2 958	1 499	261	31	32.8	–
54111	Offices of lawyers	6	2 958	1 499	261	31	32.8	–
541110	Offices of lawyers	6	2 958	1 499	261	31	32.8	–
5411101	Offices of lawyers (except legal aid societies)	6	2 958	1 499	261	31	32.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	11 110	4 881	1 098	133	6.4	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	11 110	4 881	1 098	133	6.4	2.3
541211	Offices of certified public accountants	7	11 110	4 881	1 098	133	6.4	2.3
5413	Architectural, engineering, & related services	9	12 281	5 419	1 347	119	31.4	8.8
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
5414	Specialized design services	5	7 168	2 074	356	42	10.2	–
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	PEWAUKEE, WI							
54	**Professional, scientific, & technical services**	**38**	**59 167**	**20 921**	**5 391**	**670**	**7.3**	**3.0**
541	Professional, scientific, & technical services	38	59 167	20 921	5 391	670	7.3	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	15	34 532	12 113	3 247	286	9.3	4.5
54133	Engineering services	12	D	D	D	e	D	D
541330	Engineering services	12	D	D	D	e	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
541511	Custom computer programming services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	D	D	D	a	D	D
54161	Management consulting services	6	D	D	D	a	D	D
5418	Advertising & related services	5	10 438	3 019	725	115	–	–
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	PLATTEVILLE, WI							
54	**Professional, scientific, & technical services**	**21**	**11 612**	**5 615**	**1 376**	**173**	**15.2**	**4.6**
541	Professional, scientific, & technical services	21	11 612	5 615	1 376	173	15.2	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	PLEASANT PRAIRIE, WI							
54	**Professional, scientific, & technical services**	**14**	**3 987**	**1 556**	**301**	**39**	**35.9**	**16.4**
541	Professional, scientific, & technical services	14	3 987	1 556	301	39	35.9	16.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 398	977	200	27	26.0	24.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 398	977	200	27	26.0	24.9
541219	Other accounting services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PLOVER, WI							
54	**Professional, scientific, & technical services**	**14**	**9 069**	**3 625**	**752**	**119**	**33.6**	**.7**
541	Professional, scientific, & technical services	14	9 069	3 625	752	119	33.6	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	1 543	949	190	26	69.9	4.3
5414	Specialized design services	1	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	b	D	D
	PLYMOUTH, WI							
54	**Professional, scientific, & technical services**	**11**	**2 250**	**899**	**169**	**31**	**40.8**	**18.8**
541	Professional, scientific, & technical services	11	2 250	899	169	31	40.8	18.8
	PORTAGE, WI							
54	**Professional, scientific, & technical services**	**30**	**11 111**	**3 697**	**715**	**144**	**35.5**	**–**
541	Professional, scientific, & technical services	30	11 111	3 697	715	144	35.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 879	669	155	43	27.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 879	669	155	43	27.1	–
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	PORT WASHINGTON, WI							
54	**Professional, scientific, & technical services**	**24**	**9 038**	**2 693**	**670**	**94**	**51.2**	**–**
541	Professional, scientific, & technical services	24	9 038	2 693	670	94	51.2	–
5413	Architectural, engineering, & related services	4	2 892	1 161	329	32	72.4	–
5418	Advertising & related services	3	D	D	D	a	D	D
	PRAIRIE DU CHIEN, WI							
54	**Professional, scientific, & technical services**	**11**	**1 930**	**1 164**	**177**	**38**	**36.2**	**–**
541	Professional, scientific, & technical services	11	1 930	1 164	177	38	36.2	–
	PRAIRIE DU SAC, WI							
54	**Professional, scientific, & technical services**	**5**	**1 042**	**443**	**118**	**24**	**38.7**	**2.0**
541	Professional, scientific, & technical services	5	1 042	443	118	24	38.7	2.0
	PRESCOTT, WI							
54	**Professional, scientific, & technical services**	**3**	**231**	**111**	**29**	**6**	**D**	**61.5**
	RACINE, WI							
54	**Professional, scientific, & technical services**	**139**	**59 290**	**24 764**	**4 929**	**898**	**23.6**	**7.4**
541	Professional, scientific, & technical services	139	59 290	24 764	4 929	898	23.6	7.4
5411	Legal services	66	23 689	11 603	1 781	288	19.0	10.6
54111	Offices of lawyers	60	19 491	10 131	1 484	235	23.0	6.5
541110	Offices of lawyers	60	19 491	10 131	1 484	235	23.0	6.5
5411101	Offices of lawyers (except legal aid societies)	60	19 491	10 131	1 484	235	23.0	6.5
54119	Other legal services	6	4 198	1 472	297	53	.5	29.7
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	10 846	3 846	1 118	322	16.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	10 846	3 846	1 118	322	16.9	–
541211	Offices of certified public accountants	9	8 118	2 731	716	88	5.4	–
541213	Tax return preparation services	5	1 485	635	263	206	10.0	–
541219	Other accounting services	6	1 243	480	139	28	100.0	–
5413	Architectural, engineering, & related services	9	5 265	1 522	318	53	89.4	1.3
5414	Specialized design services	10	D	D	D	b	D	D
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	6	D	D	D	b	D	D
5418	Advertising & related services	10	5 872	2 031	481	88	13.5	19.1
	REEDSBURG, WI							
54	**Professional, scientific, & technical services**	**14**	**5 444**	**2 674**	**640**	**99**	**23.2**	**1.1**
541	Professional, scientific, & technical services	14	5 444	2 674	640	99	23.2	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RHINELANDER, WI							
54	**Professional, scientific, & technical services**	**37**	**13 655**	**5 676**	**1 235**	**201**	**21.5**	**14.7**
541	Professional, scientific, & technical services	37	13 655	5 676	1 235	201	21.5	14.7
5411	Legal services	19	7 901	3 479	716	93	15.1	22.8
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 986	799	227	53	32.7	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 986	799	227	53	32.7	5.8
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	RICE LAKE, WI							
54	**Professional, scientific, & technical services**	**22**	**9 190**	**4 401**	**962**	**163**	**33.4**	**4.0**
541	Professional, scientific, & technical services	22	9 190	4 401	962	163	33.4	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	RICHFIELD TOWN, WI							
54	**Professional, scientific, & technical services**	**13**	**4 231**	**1 387**	**329**	**42**	**74.3**	**11.7**
541	Professional, scientific, & technical services	13	4 231	1 387	329	42	74.3	11.7
5413	Architectural, engineering, & related services	6	1 681	616	135	22	100.0	–
	RICHLAND CENTER, WI							
54	**Professional, scientific, & technical services**	**15**	**2 542**	**997**	**227**	**50**	**50.2**	**4.6**
541	Professional, scientific, & technical services	15	2 542	997	227	50	50.2	4.6
	RIPON, WI							
54	**Professional, scientific, & technical services**	**20**	**5 185**	**1 619**	**377**	**87**	**39.6**	**32.0**
541	Professional, scientific, & technical services	20	5 185	1 619	377	87	39.6	32.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 317	685	172	27	21.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 317	685	172	27	21.0	–
	RIVER FALLS, WI *							
54	**Professional, scientific, & technical services**	**26**	**9 029**	**4 391**	**985**	**144**	**39.0**	**3.5**
541	Professional, scientific, & technical services	26	9 029	4 391	985	144	39.0	3.5
5411	Legal services	11	5 403	2 428	586	81	18.2	2.8
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 727	919	194	40	46.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 727	919	194	40	46.4	–
	RIVER FALLS, WI (PIERCE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**23**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	23	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 727	919	194	40	46.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 727	919	194	40	46.4	–
	RIVER FALLS, WI (ST. CROIX COUNTY PART) *							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
	ROTHSCHILD, WI							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	c	D	D
5417	Scientific research & development services	1	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	c	D	D
	ST. FRANCIS, WI							
54	**Professional, scientific, & technical services**	**7**	**3 937**	**1 397**	**496**	**56**	**17.5**	**–**
541	Professional, scientific, & technical services	7	3 937	1 397	496	56	17.5	–
5418	Advertising & related services	2	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SAUK CITY, WI							
54	**Professional, scientific, & technical services**	**6**	**1 141**	**598**	**131**	**29**	**20.9**	**–**
541	Professional, scientific, & technical services	6	1 141	598	131	29	20.9	–
	SAUKVILLE, WI							
54	**Professional, scientific, & technical services**	**7**	**2 595**	**1 520**	**256**	**36**	**100.0**	**–**
541	Professional, scientific, & technical services	7	2 595	1 520	256	36	100.0	–
	SEYMOUR, WI							
54	**Professional, scientific, & technical services**	**6**	**2 326**	**1 209**	**264**	**46**	**26.3**	**–**
541	Professional, scientific, & technical services	6	2 326	1 209	264	46	26.3	–
	SHAWANO, WI							
54	**Professional, scientific, & technical services**	**16**	**3 912**	**2 109**	**462**	**113**	**47.0**	**9.0**
541	Professional, scientific, & technical services	16	3 912	2 109	462	113	47.0	9.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 372	824	239	60	37.8	25.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 372	824	239	60	37.8	25.8
	SHEBOYGAN, WI							
54	**Professional, scientific, & technical services**	**83**	**57 763**	**24 634**	**7 792**	**786**	**15.6**	**2.8**
541	Professional, scientific, & technical services	83	57 763	24 634	7 792	786	15.6	2.8
5411	Legal services	24	15 048	7 219	1 326	165	17.3	–
54111	Offices of lawyers	20	14 108	6 767	1 222	148	18.1	–
541110	Offices of lawyers	20	14 108	6 767	1 222	148	18.1	–
5411101	Offices of lawyers (except legal aid societies)	20	14 108	6 767	1 222	148	18.1	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	8 764	4 410	1 191	225	16.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	8 764	4 410	1 191	225	16.4	–
541211	Offices of certified public accountants	11	7 314	3 744	963	99	14.3	–
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	16	16 661	6 094	1 375	152	12.8	8.4
54131	Architectural services	5	11 653	3 848	957	89	7.2	–
541310	Architectural services	5	11 653	3 848	957	89	7.2	–
5414	Specialized design services	4	D	D	D	a	D	D
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
5418	Advertising & related services	9	6 854	2 551	679	106	1.1	3.5
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
	SHEBOYGAN FALLS, WI							
54	**Professional, scientific, & technical services**	**8**	**654**	**282**	**56**	**15**	**73.1**	**–**
	SHOREWOOD, WI							
54	**Professional, scientific, & technical services**	**42**	**8 605**	**4 325**	**652**	**91**	**30.1**	**8.1**
541	Professional, scientific, & technical services	42	8 605	4 325	652	91	30.1	8.1
5411	Legal services	8	D	D	D	b	D	D
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5414	Specialized design services	5	1 595	248	55	9	18.6	4.9
	SLINGER, WI							
54	**Professional, scientific, & technical services**	**8**	**2 423**	**751**	**158**	**32**	**72.3**	**14.8**
541	Professional, scientific, & technical services	8	2 423	751	158	32	72.3	14.8
	SOUTH MILWAUKEE, WI							
54	**Professional, scientific, & technical services**	**23**	**2 121**	**725**	**157**	**43**	**65.3**	**2.5**
541	Professional, scientific, & technical services	23	2 121	725	157	43	65.3	2.5
	SPARTA, WI							
54	**Professional, scientific, & technical services**	**16**	**3 886**	**1 661**	**362**	**65**	**34.1**	**15.1**
541	Professional, scientific, & technical services	16	3 886	1 661	362	65	34.1	15.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SPOONER, WI							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	STEVENS POINT, WI							
54	**Professional, scientific, & technical services**	**47**	**20 700**	**9 620**	**2 291**	**357**	**29.4**	**.2**
541	Professional, scientific, & technical services	47	20 700	9 620	2 291	357	29.4	.2
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	5 227	2 625	520	103	28.4	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	5 227	2 625	520	103	28.4	–
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	1 658	592	125	19	100.0	–
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
	STOUGHTON, WI							
54	**Professional, scientific, & technical services**	**33**	**5 416**	**1 068**	**191**	**58**	**81.7**	**5.0**
541	Professional, scientific, & technical services	33	5 416	1 068	191	58	81.7	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	1 029	336	99	34	54.8	13.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	1 029	336	99	34	54.8	13.4
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
	STURGEON BAY, WI							
54	**Professional, scientific, & technical services**	**42**	**11 020**	**4 288**	**1 022**	**213**	**26.4**	**20.2**
541	Professional, scientific, & technical services	42	11 020	4 288	1 022	213	26.4	20.2
5411	Legal services	13	3 120	745	163	41	29.3	–
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 660	785	198	39	21.7	36.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 660	785	198	39	21.7	36.6
5413	Architectural, engineering, & related services	10	3 871	2 068	489	66	28.8	16.4
	STURTEVANT, WI							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SUN PRAIRIE, WI							
54	**Professional, scientific, & technical services**	**31**	**16 032**	**7 267**	**1 391**	**202**	**25.7**	**23.5**
541	Professional, scientific, & technical services	31	16 032	7 267	1 391	202	25.7	23.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	4 821	1 635	351	69	18.1	73.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	4 821	1 635	351	69	18.1	73.1
541211	Offices of certified public accountants	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	2 467	875	180	30	11.1	–
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
	SUPERIOR, WI							
54	**Professional, scientific, & technical services**	**45**	**19 656**	**7 445**	**1 647**	**300**	**28.5**	**7.3**
541	Professional, scientific, & technical services	45	19 656	7 445	1 647	300	28.5	7.3
5411	Legal services	18	7 221	2 949	598	91	54.1	5.2
54111	Offices of lawyers	15	6 553	2 599	521	76	57.7	–
541110	Offices of lawyers	15	6 553	2 599	521	76	57.7	–
5411101	Offices of lawyers (except legal aid societies)	15	6 553	2 599	521	76	57.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	SUSSEX, WI							
54	**Professional, scientific, & technical services**	**13**	**3 739**	**1 842**	**394**	**46**	**66.6**	**–**
541	Professional, scientific, & technical services	13	3 739	1 842	394	46	66.6	–
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	THIENSVILLE, WI							
54	**Professional, scientific, & technical services**	**26**	**5 659**	**2 526**	**536**	**84**	**83.1**	**4.3**
541	Professional, scientific, & technical services	26	5 659	2 526	536	84	83.1	4.3
	TOMAH, WI							
54	**Professional, scientific, & technical services**	**15**	**4 242**	**1 411**	**356**	**65**	**24.9**	**1.3**
541	Professional, scientific, & technical services	15	4 242	1 411	356	65	24.9	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	TOMAHAWK, WI							
54	**Professional, scientific, & technical services**	**7**	**1 402**	**222**	**54**	**16**	**39.2**	**–**
541	Professional, scientific, & technical services	7	1 402	222	54	16	39.2	–
	TWIN LAKES, WI							
54	**Professional, scientific, & technical services**	**3**	**138**	**35**	**5**	**2**	**100.0**	**–**
	TWO RIVERS, WI							
54	**Professional, scientific, & technical services**	**8**	**1 391**	**314**	**68**	**17**	**28.4**	**11.5**
541	Professional, scientific, & technical services	8	1 391	314	68	17	28.4	11.5
	UNION GROVE, WI							
54	**Professional, scientific, & technical services**	**7**	**695**	**182**	**39**	**12**	**73.5**	**17.6**
	VERONA, WI							
54	**Professional, scientific, & technical services**	**14**	**3 672**	**1 624**	**223**	**44**	**70.6**	**13.4**
541	Professional, scientific, & technical services	14	3 672	1 624	223	44	70.6	13.4
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	VIROQUA, WI							
54	**Professional, scientific, & technical services**	**8**	**1 328**	**657**	**188**	**54**	**65.0**	**–**
541	Professional, scientific, & technical services	8	1 328	657	188	54	65.0	–
	WALES, WI							
54	**Professional, scientific, & technical services**	**5**	**932**	**284**	**56**	**6**	**79.3**	**–**
541	Professional, scientific, & technical services	5	932	284	56	6	79.3	–
	WATERFORD, WI							
54	**Professional, scientific, & technical services**	**6**	**893**	**484**	**75**	**11**	**59.1**	**1.8**
541	Professional, scientific, & technical services	6	893	484	75	11	59.1	1.8
	WATERLOO, WI							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WATERTOWN, WI *							
54	**Professional, scientific, & technical services**	**21**	**10 626**	**4 365**	**1 000**	**173**	**33.8**	**.6**
541	Professional, scientific, & technical services	21	10 626	4 365	1 000	173	33.8	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 615	490	164	44	17.3	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 615	490	164	44	17.3	1.1
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	WATERTOWN, WI (DODGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**5**	**3 790**	**1 485**	**327**	**53**	**76.7**	**–**
541	Professional, scientific, & technical services	5	3 790	1 485	327	53	76.7	–
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WATERTOWN, WI (JEFFERSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**16**	**6 836**	**2 880**	**673**	**120**	**10.0**	**.9**
541	Professional, scientific, & technical services	16	6 836	2 880	673	120	10.0	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 615	490	164	44	17.3	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 615	490	164	44	17.3	1.1
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	WAUKESHA, WI							
54	**Professional, scientific, & technical services**	**186**	**199 101**	**75 676**	**17 425**	**1 971**	**13.3**	**2.6**
541	Professional, scientific, & technical services	186	199 101	75 676	17 425	1 971	13.3	2.6
5411	Legal services	47	19 704	8 616	1 676	247	19.4	2.6
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	12 199	5 497	1 281	198	23.2	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	12 199	5 497	1 281	198	23.2	7.8
541211	Offices of certified public accountants	18	8 064	3 582	818	105	19.8	.5
541213	Tax return preparation services	8	D	D	D	b	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	36	51 933	23 539	5 273	786	23.1	3.4
54133	Engineering services	23	24 621	10 428	2 217	226	41.7	7.2
541330	Engineering services	23	24 621	10 428	2 217	226	41.7	7.2
54135	Building inspection services	2	D	D	D	c	D	D
541350	Building inspection services	2	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	5	20 237	9 788	2 360	428	6.0	–
541370	Surveying & mapping (except geophysical) services	5	20 237	9 788	2 360	428	6.0	–
5415	Computer systems design & related services	20	103 818	33 908	8 304	586	2.3	–
54151	Computer systems design & related services	20	103 818	33 908	8 304	586	2.3	–
541511	Custom computer programming services	13	D	D	D	c	D	D
541512	Computer systems design services	6	D	D	D	e	D	D
5415121	Computer systems integrators	4	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	17	3 558	1 346	303	33	42.9	49.0
54161	Management consulting services	13	D	D	D	a	D	D
5418	Advertising & related services	10	5 226	1 905	437	66	44.0	–
5419	Other professional, scientific, & technical services	12	1 845	550	87	40	48.8	6.4
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	WAUNAKEE, WI							
54	**Professional, scientific, & technical services**	**17**	**3 145**	**1 089**	**175**	**38**	**39.8**	**5.2**
541	Professional, scientific, & technical services	17	3 145	1 089	175	38	39.8	5.2
	WAUPACA, WI							
54	**Professional, scientific, & technical services**	**21**	**4 233**	**1 462**	**340**	**70**	**33.5**	**12.7**
541	Professional, scientific, & technical services	21	4 233	1 462	340	70	33.5	12.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
	WAUPUN, WI *							
54	**Professional, scientific, & technical services**	**15**	**4 419**	**1 602**	**431**	**96**	**63.2**	**–**
541	Professional, scientific, & technical services	15	4 419	1 602	431	96	63.2	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
	WAUPUN, WI (DODGE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**7**	**2 678**	**937**	**277**	**67**	**73.9**	**–**
541	Professional, scientific, & technical services	7	2 678	937	277	67	73.9	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
	WAUPUN, WI (FOND DU LAC COUNTY PART) *							
54	**Professional, scientific, & technical services**	**8**	**1 741**	**665**	**154**	**29**	**46.7**	**–**
541	Professional, scientific, & technical services	8	1 741	665	154	29	46.7	–

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WAUSAU, WI							
54	**Professional, scientific, & technical services**	**103**	**64 476**	**27 882**	**5 739**	**727**	**24.2**	**.2**
541	Professional, scientific, & technical services	103	64 476	27 882	5 739	727	24.2	.2
5411	Legal services	45	31 823	15 961	3 112	326	19.0	–
54111	Offices of lawyers	43	D	D	D	e	D	D
541110	Offices of lawyers	43	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	12 670	4 498	1 171	160	11.4	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	12 670	4 498	1 171	160	11.4	.7
541211	Offices of certified public accountants	9	12 269	4 314	1 124	145	9.2	–
5413	Architectural, engineering, & related services	16	D	D	D	c	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	1 732	436	56	32	29.5	–
54192	Photographic services	8	D	D	D	b	D	D
	WAUWATOSA, WI							
54	**Professional, scientific, & technical services**	**281**	**196 090**	**70 931**	**16 342**	**1 880**	**19.6**	**6.5**
541	Professional, scientific, & technical services	281	196 090	70 931	16 342	1 880	19.6	6.5
5411	Legal services	64	20 918	10 458	2 054	267	43.3	3.9
54111	Offices of lawyers	61	20 276	10 078	1 961	254	42.5	4.1
541110	Offices of lawyers	61	20 276	10 078	1 961	254	42.5	4.1
5411101	Offices of lawyers (except legal aid societies)	61	20 276	10 078	1 961	254	42.5	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	52	33 033	15 604	3 455	423	16.4	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	52	33 033	15 604	3 455	423	16.4	2.3
541211	Offices of certified public accountants	28	16 309	8 668	1 771	210	19.3	4.6
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	30	27 119	13 749	2 962	291	22.0	3.9
54131	Architectural services	8	D	D	D	c	D	D
541310	Architectural services	8	D	D	D	c	D	D
54133	Engineering services	20	14 060	7 683	1 520	155	35.7	2.7
541330	Engineering services	20	14 060	7 683	1 520	155	35.7	2.7
5414	Specialized design services	10	2 423	1 036	230	42	29.5	3.4
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	37	62 487	13 695	4 034	356	11.9	5.7
54151	Computer systems design & related services	37	62 487	13 695	4 034	356	11.9	5.7
541511	Custom computer programming services	16	D	D	D	b	D	D
541512	Computer systems design services	17	10 932	4 369	975	95	49.4	2.3
5416	Management, scientific, & technical consulting services	50	22 147	9 175	1 706	231	29.9	6.1
54161	Management consulting services	39	20 244	8 286	1 552	204	25.8	6.2
541612	Human resources & executive search consulting services	13	6 528	2 575	532	120	52.9	9.4
541613	Marketing consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	23	20 601	4 987	1 459	124	10.0	9.7
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	5	10 280	1 462	330	46	13.4	–
5419	Other professional, scientific, & technical services	10	5 456	1 765	354	132	17.5	45.8
	WEST ALLIS, WI							
54	**Professional, scientific, & technical services**	**135**	**73 829**	**29 462**	**5 665**	**843**	**32.2**	**7.6**
541	Professional, scientific, & technical services	135	73 829	29 462	5 665	843	32.2	7.6
5411	Legal services	25	13 790	6 771	877	149	19.3	6.6
54111	Offices of lawyers	22	D	D	D	c	D	D
541110	Offices of lawyers	22	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	17 117	8 638	1 898	275	15.7	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	17 117	8 638	1 898	275	15.7	5.4
541211	Offices of certified public accountants	16	13 140	6 441	1 435	169	14.8	2.6
541219	Other accounting services	14	D	D	D	c	D	D
5413	Architectural, engineering, & related services	26	17 679	7 306	1 445	193	52.0	.7
54133	Engineering services	17	11 904	4 388	944	116	70.9	1.0
541330	Engineering services	17	11 904	4 388	944	116	70.9	1.0
5414	Specialized design services	8	9 868	2 129	374	50	23.9	–
54141	Interior design services	4	D	D	D	b	D	D
541410	Interior design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	12	3 723	1 261	321	55	73.7	4.5
54151	Computer systems design & related services	12	3 723	1 261	321	55	73.7	4.5
5416	Management, scientific, & technical consulting services	16	6 102	1 679	394	50	32.1	25.4
54161	Management consulting services	10	3 203	527	170	16	50.5	1.6
5418	Advertising & related services	11	3 424	1 079	236	40	41.3	25.7
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST BEND, WI							
54	**Professional, scientific, & technical services**	**59**	**22 832**	**9 689**	**2 048**	**321**	**47.7**	**1.2**
541	Professional, scientific, & technical services	59	22 832	9 689	2 048	321	47.7	1.2
5411	Legal services	18	7 845	3 874	749	108	46.2	.8
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5414	Specialized design services	6	2 150	945	152	26	41.0	–
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
	WEST MILWAUKEE, WI							
54	**Professional, scientific, & technical services**	**5**	**1 999**	**803**	**194**	**23**	**50.3**	**35.7**
541	Professional, scientific, & technical services	5	1 999	803	194	23	50.3	35.7
	WESTON TOWN, WI							
54	**Professional, scientific, & technical services**	**10**	**6 481**	**2 791**	**618**	**80**	**42.2**	**–**
541	Professional, scientific, & technical services	10	6 481	2 791	618	80	42.2	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	WEST SALEM, WI							
54	**Professional, scientific, & technical services**	**6**	**2 447**	**1 029**	**233**	**25**	**15.9**	**76.4**
541	Professional, scientific, & technical services	6	2 447	1 029	233	25	15.9	76.4
	WHITEFISH BAY, WI							
54	**Professional, scientific, & technical services**	**41**	**7 602**	**3 399**	**643**	**75**	**53.0**	**.8**
541	Professional, scientific, & technical services	41	7 602	3 399	643	75	53.0	.8
5416	Management, scientific, & technical consulting services	8	3 542	2 008	329	29	42.1	–
54161	Management consulting services	7	D	D	D	b	D	D
	WHITEWATER, WI *							
54	**Professional, scientific, & technical services**	**15**	**5 397**	**1 970**	**504**	**168**	**80.2**	**–**
541	Professional, scientific, & technical services	15	5 397	1 970	504	168	80.2	–
	WHITEWATER, WI (JEFFERSON COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	c	D	D
	WHITEWATER, WI (WALWORTH COUNTY PART) *							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	WISCONSIN RAPIDS, WI							
54	**Professional, scientific, & technical services**	**33**	**11 308**	**4 431**	**983**	**172**	**42.2**	**13.0**
541	Professional, scientific, & technical services	33	11 308	4 431	983	172	42.2	13.0
5411	Legal services	13	6 096	2 542	515	79	35.5	–
54111	Offices of lawyers	9	5 112	2 021	422	63	37.6	–
541110	Offices of lawyers	9	5 112	2 021	422	63	37.6	–
5411101	Offices of lawyers (except legal aid societies)	9	5 112	2 021	422	63	37.6	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 882	1 236	311	61	73.0	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 882	1 236	311	61	73.0	.4
5418	Advertising & related services	1	D	D	D	a	D	D
	BALANCE OF ADAMS COUNTY, WI							
54	**Professional, scientific, & technical services**	**16**	**1 660**	**657**	**144**	**38**	**25.2**	**3.4**
541	Professional, scientific, & technical services	16	1 660	657	144	38	25.2	3.4
	BALANCE OF ASHLAND COUNTY, WI							
54	**Professional, scientific, & technical services**	**4**	**509**	**129**	**25**	**4**	**61.3**	**–**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF BARRON COUNTY, WI							
54	**Professional, scientific, & technical services**	**15**	**2 878**	**712**	**143**	**31**	**89.8**	**.5**
541	Professional, scientific, & technical services	15	2 878	712	143	31	89.8	.5
	BALANCE OF BAYFIELD COUNTY, WI							
54	**Professional, scientific, & technical services**	**13**	**1 869**	**527**	**129**	**22**	**57.4**	**3.5**
541	Professional, scientific, & technical services	13	1 869	527	129	22	57.4	3.5
	BALANCE OF BROWN COUNTY, WI							
54	**Professional, scientific, & technical services**	**25**	**4 760**	**2 046**	**345**	**58**	**74.5**	**2.7**
541	Professional, scientific, & technical services	25	4 760	2 046	345	58	74.5	2.7
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	BALANCE OF BUFFALO COUNTY, WI							
54	**Professional, scientific, & technical services**	**12**	**1 023**	**408**	**93**	**22**	**65.8**	**–**
541	Professional, scientific, & technical services	12	1 023	408	93	22	65.8	–
	BALANCE OF BURNETT COUNTY, WI							
54	**Professional, scientific, & technical services**	**15**	**2 412**	**912**	**203**	**48**	**45.4**	**–**
541	Professional, scientific, & technical services	15	2 412	912	203	48	45.4	–
	BALANCE OF CALUMET COUNTY, WI							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
	BALANCE OF CHIPPEWA COUNTY, WI							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CLARK COUNTY, WI							
54	**Professional, scientific, & technical services**	**21**	**2 833**	**947**	**213**	**49**	**74.2**	**1.4**
541	Professional, scientific, & technical services	21	2 833	947	213	49	74.2	1.4
	BALANCE OF COLUMBIA COUNTY, WI							
54	**Professional, scientific, & technical services**	**21**	**3 787**	**1 357**	**289**	**50**	**34.3**	**20.4**
541	Professional, scientific, & technical services	21	3 787	1 357	289	50	34.3	20.4
	BALANCE OF DANE COUNTY, WI							
54	**Professional, scientific, & technical services**	**159**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	159	D	D	D	f	D	D
5411	Legal services	18	D	D	D	c	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	c	D	D
541211	Offices of certified public accountants	6	D	D	D	c	D	D
5413	Architectural, engineering, & related services	25	D	D	D	b	D	D
5414	Specialized design services	9	D	D	D	a	D	D
54143	Graphic design services	7	1 796	463	109	15	35.3	2.4
541430	Graphic design services	7	1 796	463	109	15	35.3	2.4
5415	Computer systems design & related services	29	10 065	4 688	1 427	101	40.1	3.1
54151	Computer systems design & related services	29	10 065	4 688	1 427	101	40.1	3.1
541512	Computer systems design services	11	4 495	1 878	362	54	42.8	1.4
5416	Management, scientific, & technical consulting services	33	D	D	D	b	D	D
54161	Management consulting services	24	D	D	D	b	D	D
5418	Advertising & related services	12	11 816	2 517	603	84	20.6	.1
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	BALANCE OF DODGE COUNTY, WI							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF DOOR COUNTY, WI							
54	**Professional, scientific, & technical services**	**22**	**3 631**	**740**	**194**	**38**	**95.2**	**2.1**
541	Professional, scientific, & technical services	22	3 631	740	194	38	95.2	2.1
	BALANCE OF DOUGLAS COUNTY, WI							
54	**Professional, scientific, & technical services**	**7**	**1 815**	**742**	**112**	**17**	**70.9**	**–**
541	Professional, scientific, & technical services	7	1 815	742	112	17	70.9	–
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
	BALANCE OF DUNN COUNTY, WI							
54	**Professional, scientific, & technical services**	**10**	**2 398**	**922**	**271**	**41**	**13.6**	**7.5**
541	Professional, scientific, & technical services	10	2 398	922	271	41	13.6	7.5
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BALANCE OF EAU CLAIRE COUNTY, WI							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
	BALANCE OF FLORENCE COUNTY, WI							
54	**Professional, scientific, & technical services**	**4**	**312**	**122**	**23**	**9**	**100.0**	**–**
	BALANCE OF FOND DU LAC COUNTY, WI							
54	**Professional, scientific, & technical services**	**18**	**2 696**	**885**	**174**	**46**	**61.7**	**4.6**
541	Professional, scientific, & technical services	18	2 696	885	174	46	61.7	4.6
	BALANCE OF FOREST COUNTY, WI							
54	**Professional, scientific, & technical services**	**9**	**3 833**	**1 978**	**356**	**66**	**7.1**	**–**
541	Professional, scientific, & technical services	9	3 833	1 978	356	66	7.1	–
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	BALANCE OF GRANT COUNTY, WI							
54	**Professional, scientific, & technical services**	**13**	**2 998**	**691**	**113**	**39**	**80.6**	**13.9**
541	Professional, scientific, & technical services	13	2 998	691	113	39	80.6	13.9
	BALANCE OF GREEN COUNTY, WI							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	BALANCE OF GREEN LAKE COUNTY, WI							
54	**Professional, scientific, & technical services**	**13**	**3 578**	**843**	**205**	**44**	**81.1**	**–**
541	Professional, scientific, & technical services	13	3 578	843	205	44	81.1	–
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
	BALANCE OF IOWA COUNTY, WI							
54	**Professional, scientific, & technical services**	**7**	**1 801**	**558**	**122**	**30**	**68.3**	**3.3**
541	Professional, scientific, & technical services	7	1 801	558	122	30	68.3	3.3
	BALANCE OF IRON COUNTY, WI							
54	**Professional, scientific, & technical services**	**13**	**1 822**	**643**	**103**	**25**	**53.5**	**11.8**
541	Professional, scientific, & technical services	13	1 822	643	103	25	53.5	11.8
	BALANCE OF JACKSON COUNTY, WI							
54	**Professional, scientific, & technical services**	**4**	**465**	**277**	**74**	**17**	**94.6**	**–**
	BALANCE OF JEFFERSON COUNTY, WI							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF JUNEAU COUNTY, WI							
54	**Professional, scientific, & technical services**	**18**	**3 603**	**1 571**	**434**	**73**	**44.8**	**15.0**
541	Professional, scientific, & technical services	18	3 603	1 571	434	73	44.8	15.0
	BALANCE OF KENOSHA COUNTY, WI							
54	**Professional, scientific, & technical services**	**27**	**3 663**	**1 563**	**342**	**60**	**62.4**	**17.7**
541	Professional, scientific, & technical services	27	3 663	1 563	342	60	62.4	17.7
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	BALANCE OF KEWAUNEE COUNTY, WI							
54	**Professional, scientific, & technical services**	**7**	**1 178**	**402**	**71**	**14**	**59.3**	**–**
541	Professional, scientific, & technical services	7	1 178	402	71	14	59.3	–
	BALANCE OF LA CROSSE COUNTY, WI							
54	**Professional, scientific, & technical services**	**15**	**1 974**	**481**	**105**	**30**	**90.0**	**.6**
541	Professional, scientific, & technical services	15	1 974	481	105	30	90.0	.6
	BALANCE OF LAFAYETTE COUNTY, WI							
54	**Professional, scientific, & technical services**	**15**	**1 571**	**376**	**88**	**23**	**29.9**	**.5**
541	Professional, scientific, & technical services	15	1 571	376	88	23	29.9	.5
	BALANCE OF LANGLADE COUNTY, WI							
54	**Professional, scientific, & technical services**	**3**	**153**	**129**	**25**	**4**	**D**	**79.1**
	BALANCE OF LINCOLN COUNTY, WI							
54	**Professional, scientific, & technical services**	**8**	**393**	**68**	**15**	**7**	**72.5**	**11.2**
	BALANCE OF MANITOWOC COUNTY, WI							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	b	D	D
	BALANCE OF MARATHON COUNTY, WI							
54	**Professional, scientific, & technical services**	**53**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	53	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
54161	Management consulting services	7	D	D	D	b	D	D
541612	Human resources & executive search consulting services	2	D	D	D	a	D	D
5416123	Human resources & personnel management consulting	2	D	D	D	a	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
	BALANCE OF MARINETTE COUNTY, WI							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
	BALANCE OF MARQUETTE COUNTY, WI							
54	**Professional, scientific, & technical services**	**12**	**1 934**	**434**	**95**	**27**	**92.3**	**7.0**
541	Professional, scientific, & technical services	12	1 934	434	95	27	92.3	7.0
	BALANCE OF MILWAUKEE COUNTY, WI							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
5414	Specialized design services	1	D	D	D	a	D	D
	BALANCE OF MONROE COUNTY, WI							
54	**Professional, scientific, & technical services**	**5**	**569**	**296**	**65**	**13**	**27.9**	**3.7**

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF OCONTO COUNTY, WI							
54	**Professional, scientific, & technical services**	**11**	**1 802**	**619**	**109**	**40**	**86.3**	**–**
541	Professional, scientific, & technical services	11	1 802	619	109	40	86.3	–
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	BALANCE OF ONEIDA COUNTY, WI							
54	**Professional, scientific, & technical services**	**52**	**12 042**	**4 633**	**985**	**162**	**24.9**	**13.3**
541	Professional, scientific, & technical services	52	12 042	4 633	985	162	24.9	13.3
5411	Legal services	16	3 589	1 238	248	48	29.1	10.4
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 783	641	172	34	51.4	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 783	641	172	34	51.4	2.9
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
	BALANCE OF OUTAGAMIE COUNTY, WI							
54	**Professional, scientific, & technical services**	**26**	**5 697**	**1 887**	**507**	**74**	**77.8**	**7.0**
541	Professional, scientific, & technical services	26	5 697	1 887	507	74	77.8	7.0
	BALANCE OF OZAUKEE COUNTY, WI							
54	**Professional, scientific, & technical services**	**36**	**8 484**	**2 370**	**459**	**77**	**40.2**	**.2**
541	Professional, scientific, & technical services	36	8 484	2 370	459	77	40.2	.2
5413	Architectural, engineering, & related services	12	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	1	D	D	D	b	D	D
	BALANCE OF PEPIN COUNTY, WI							
54	**Professional, scientific, & technical services**	**6**	**1 362**	**370**	**101**	**29**	**100.0**	**–**
541	Professional, scientific, & technical services	6	1 362	370	101	29	100.0	–
	BALANCE OF PIERCE COUNTY, WI							
54	**Professional, scientific, & technical services**	**14**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
	BALANCE OF POLK COUNTY, WI							
54	**Professional, scientific, & technical services**	**39**	**6 403**	**2 467**	**515**	**133**	**54.3**	**5.4**
541	Professional, scientific, & technical services	39	6 403	2 467	515	133	54.3	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 603	879	227	63	54.4	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 603	879	227	63	54.4	2.8
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
	BALANCE OF PORTAGE COUNTY, WI							
54	**Professional, scientific, & technical services**	**19**	**3 547**	**1 399**	**206**	**45**	**78.6**	**.5**
541	Professional, scientific, & technical services	19	3 547	1 399	206	45	78.6	.5
	BALANCE OF PRICE COUNTY, WI							
54	**Professional, scientific, & technical services**	**12**	**2 834**	**1 203**	**244**	**52**	**13.2**	**27.0**
541	Professional, scientific, & technical services	12	2 834	1 203	244	52	13.2	27.0
	BALANCE OF RACINE COUNTY, WI							
54	**Professional, scientific, & technical services**	**31**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 535	1 577	376	86	26.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 535	1 577	376	86	26.9	–
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
54161	Management consulting services	6	D	D	D	b	D	D
541611	Administrative management & general management consulting service	4	D	D	D	b	D	D
	BALANCE OF RICHLAND COUNTY, WI							
54	**Professional, scientific, & technical services**	**4**	**357**	**130**	**38**	**17**	**73.1**	**26.9**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF ROCK COUNTY, WI							
54	**Professional, scientific, & technical services**	**22**	**11 529**	**3 349**	**753**	**96**	**40.5**	**.5**
541	Professional, scientific, & technical services	22	11 529	3 349	753	96	40.5	.5
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	BALANCE OF RUSK COUNTY, WI							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF ST. CROIX COUNTY, WI							
54	**Professional, scientific, & technical services**	**48**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	48	D	D	D	c	D	D
5411	Legal services	4	3 776	2 346	623	38	4.0	84.3
54111	Offices of lawyers	4	3 776	2 346	623	38	4.0	84.3
541110	Offices of lawyers	4	3 776	2 346	623	38	4.0	84.3
5411101	Offices of lawyers (except legal aid societies)	4	3 776	2 346	623	38	4.0	84.3
	BALANCE OF SAUK COUNTY, WI							
54	**Professional, scientific, & technical services**	**23**	**7 829**	**2 719**	**603**	**101**	**61.9**	**8.7**
541	Professional, scientific, & technical services	23	7 829	2 719	603	101	61.9	8.7
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
	BALANCE OF SAWYER COUNTY, WI							
54	**Professional, scientific, & technical services**	**24**	**4 239**	**1 646**	**338**	**76**	**43.8**	**1.9**
541	Professional, scientific, & technical services	24	4 239	1 646	338	76	43.8	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 061	584	161	35	41.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 061	584	161	35	41.8	–
	BALANCE OF SHAWANO COUNTY, WI							
54	**Professional, scientific, & technical services**	**11**	**1 611**	**949**	**119**	**31**	**22.5**	**62.3**
541	Professional, scientific, & technical services	11	1 611	949	119	31	22.5	62.3
	BALANCE OF SHEBOYGAN COUNTY, WI							
54	**Professional, scientific, & technical services**	**47**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	47	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	D	D	D	e	D	D
54133	Engineering services	9	D	D	D	c	D	D
541330	Engineering services	9	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	c	D	D
	BALANCE OF TREMPEALEAU COUNTY, WI							
54	**Professional, scientific, & technical services**	**29**	**7 723**	**3 949**	**986**	**177**	**41.3**	**3.3**
541	Professional, scientific, & technical services	29	7 723	3 949	986	177	41.3	3.3
5411	Legal services	14	2 900	1 125	225	42	26.2	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BALANCE OF VERNON COUNTY, WI							
54	**Professional, scientific, & technical services**	**16**	**2 234**	**614**	**164**	**49**	**58.9**	**23.3**
541	Professional, scientific, & technical services	16	2 234	614	164	49	58.9	23.3
	BALANCE OF VILAS COUNTY, WI							
54	**Professional, scientific, & technical services**	**20**	**3 246**	**1 073**	**219**	**54**	**48.3**	**1.8**
541	Professional, scientific, & technical services	20	3 246	1 073	219	54	48.3	1.8

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF WALWORTH COUNTY, WI							
54	**Professional, scientific, & technical services**	**53**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	53	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	a	D	D
	BALANCE OF WASHBURN COUNTY, WI							
54	**Professional, scientific, & technical services**	**9**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
	BALANCE OF WASHINGTON COUNTY, WI							
54	**Professional, scientific, & technical services**	**32**	**7 839**	**2 945**	**543**	**82**	**77.1**	**1.3**
541	Professional, scientific, & technical services	32	7 839	2 945	543	82	77.1	1.3
5413	Architectural, engineering, & related services	11	4 096	1 438	247	28	97.4	–
	BALANCE OF WAUKESHA COUNTY, WI							
54	**Professional, scientific, & technical services**	**133**	**D**	**D**	**D**	**f**	**D**	**D**
541	Professional, scientific, & technical services	133	D	D	D	f	D	D
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	9	2 995	788	168	26	21.8	7.2
541110	Offices of lawyers	9	2 995	788	168	26	21.8	7.2
5411101	Offices of lawyers (except legal aid societies)	9	2 995	788	168	26	21.8	7.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	c	D	D
541219	Other accounting services	5	2 338	1 650	407	58	15.6	–
5413	Architectural, engineering, & related services	36	D	D	D	c	D	D
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	23	D	D	D	c	D	D
541330	Engineering services	23	D	D	D	c	D	D
5414	Specialized design services	8	D	D	D	b	D	D
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	24	11 398	3 401	684	83	51.4	.5
54151	Computer systems design & related services	24	11 398	3 401	684	83	51.4	.5
541512	Computer systems design services	12	D	D	D	b	D	D
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	D	D	D	b	D	D
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	a	D	D
54192	Photographic services	6	D	D	D	a	D	D
541921	Photographic studios, portrait	6	D	D	D	a	D	D
	BALANCE OF WAUPACA COUNTY, WI							
54	**Professional, scientific, & technical services**	**10**	**1 440**	**498**	**147**	**38**	**78.3**	**–**
541	Professional, scientific, & technical services	10	1 440	498	147	38	78.3	–
	BALANCE OF WAUSHARA COUNTY, WI							
54	**Professional, scientific, & technical services**	**18**	**2 518**	**861**	**185**	**51**	**69.4**	**3.1**
541	Professional, scientific, & technical services	18	2 518	861	185	51	69.4	3.1
	BALANCE OF WINNEBAGO COUNTY, WI							
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	c	D	D
	BALANCE OF WOOD COUNTY, WI							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

WISCONSIN

Appleton is in Calumet, Outagamie, and Winnebago Counties.

Bayside is in Milwaukee and Ozaukee Counties.

Berlin is in Green Lake and Waushara Counties.

Burlington is in Racine and Walworth Counties.

Columbus is in Columbia and Dodge Counties.

Eau Claire is in Chippewa and Eau Claire Counties.

Hartford is in Dodge and Washington Counties.

Kewaskum is in Fond du Lac and Washington Counties.

Kiel is in Calumet and Manitowoc Counties.

Marshfield is in Marathon and Wood Counties.

Menasha is in Calumet and Winnebago Counties.

Milwaukee is in Milwaukee, Washington, and Waukesha Counties.

Mukwonago is in Walworth and Waukesha Counties.

New London is in Outagamie and Waupaca Counties.

River Falls is in Pierce and St. Croix Counties.

Watertown is in Dodge and Jefferson Counties.

Waupun is in Dodge and Fond du Lac Counties.

Whitewater is in Jefferson and Walworth Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E.
Metropolitan Areas

WISCONSIN

Appleton—Oshkosh—Neenah, WI MSA

- Calumet County, WI
- Outagamie County, WI
- Winnebago County, WI

Chicago—Gary—Kenosha, IL—IN—WI CMSA

Chicago, IL PMSA

- Cook County, IL
- DeKalb County, IL
- DuPage County, IL
- Grundy County, IL
- Kane County, IL
- Kendall County, IL
- Lake County, IL
- McHenry County, IL
- Will County, IL

Gary, IN PMSA

- Lake County, IN
- Porter County, IN

Kankakee, IL PMSA

- Kankakee County, IL

Kenosha, WI PMSA

- Kenosha County, WI

Duluth—Superior, MN—WI MSA

- St. Louis County, MN
- Douglas County, WI

Eau Claire, WI MSA

- Chippewa County, WI
- Eau Claire County, WI

Green Bay, WI MSA

- Brown County, WI

Janesville—Beloit, WI MSA

- Rock County, WI

Kenosha, WI PMSA

- Kenosha County, WI

La Crosse, WI—MN MSA

- Houston County, MN
- La Crosse County, WI

Madison, WI MSA

- Dane County, WI

Milwaukee—Waukesha, WI PMSA

- Milwaukee County, WI
- Ozaukee County, WI
- Washington County, WI
- Waukesha County, WI

Milwaukee—Racine, WI CMSA

Milwaukee—Waukesha, WI PMSA

- Milwaukee County, WI
- Ozaukee County, WI
- Washington County, WI
- Waukesha County, WI

Racine, WI PMSA

- Racine County, WI

Minneapolis—St. Paul, MN—WI MSA

- Anoka County, MN
- Carver County, MN
- Chisago County, MN
- Dakota County, MN
- Hennepin County, MN
- Isanti County, MN
- Ramsey County, MN
- Scott County, MN
- Sherburne County, MN

U.S. Census Bureau, 1997 Economic Census

Minneapolis—St. Paul, MN—WI MSA—Con.

Washington County, MN

Wright County, MN

Pierce County, WI

St. Croix County, WI

Racine, WI PMSA

Racine County, WI

Sheboygan, WI MSA

Sheboygan County, WI

Wausau, WI MSA

Marathon County, WI

U.S. Census Bureau, 1997 Economic Census

West Virginia

1997

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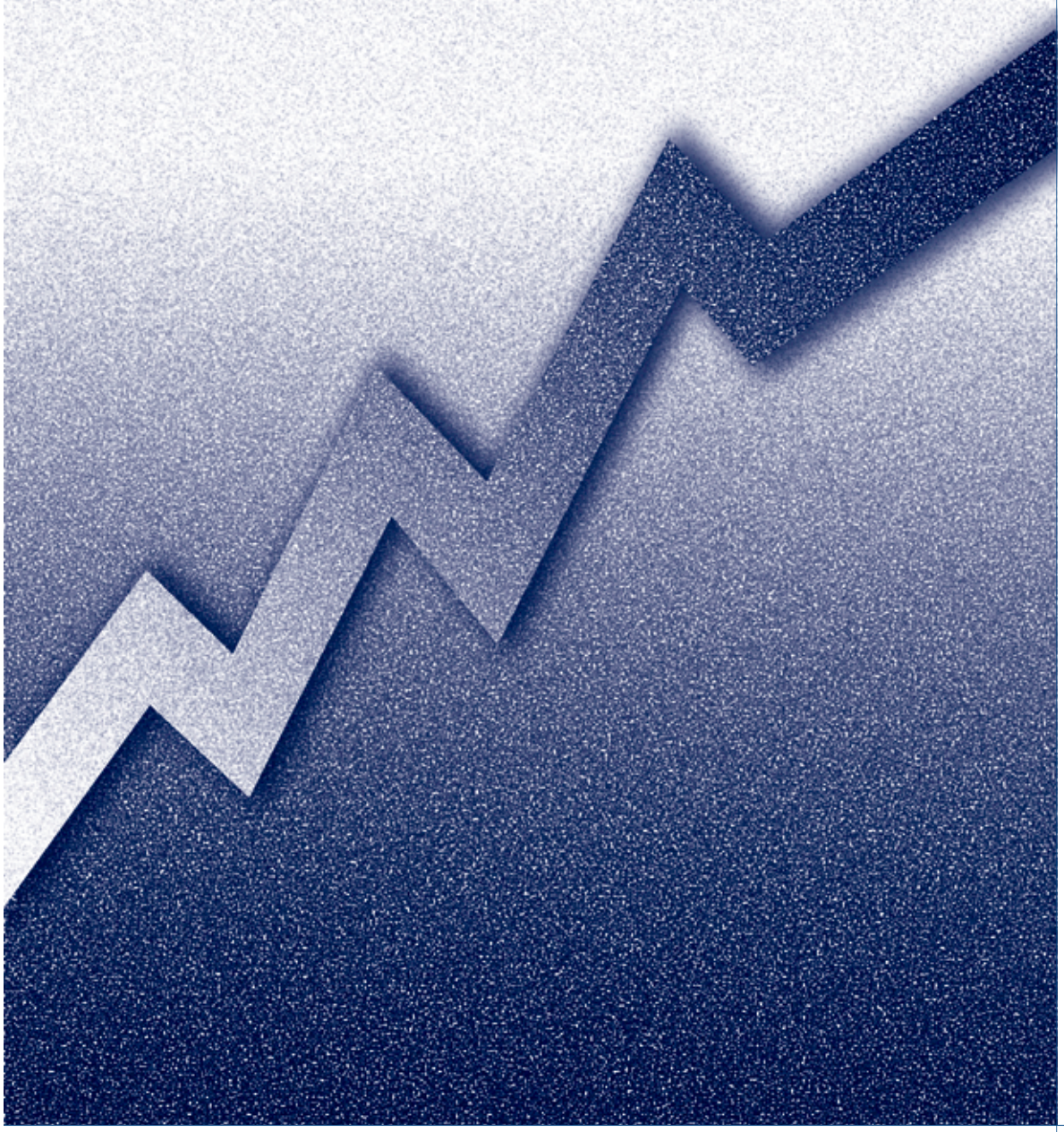
1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series



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ECONOMIC CENSUS 1997

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Professional, Scientific, and Technical Services

Geographic Area Series

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST VIRGINIA							
54	**Professional, scientific, & technical services**	**2 517**	**1 166 855**	**395 183**	**90 504**	**15 714**	**28.5**	**7.2**
541	Professional, scientific, & technical services	2 517	1 166 855	395 183	90 504	15 714	28.5	7.2
5411	Legal services	981	514 618	138 145	29 777	4 814	29.8	4.6
54111	Offices of lawyers	966	512 131	137 276	29 646	4 770	29.7	4.6
541110	Offices of lawyers	966	512 131	137 276	29 646	4 770	29.7	4.6
5411101	Offices of lawyers (except legal aid societies)	966	512 131	137 276	29 646	4 770	29.7	4.6
54119	Other legal services	15	2 487	869	131	44	37.2	7.4
541191	Title abstract & settlement offices	9	2 011	753	102	32	27.8	3.7
541199	All other legal services	6	476	116	29	12	76.9	23.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	512	147 470	56 775	14 211	3 353	34.6	10.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	512	147 470	56 775	14 211	3 353	34.6	10.8
541211	Offices of certified public accountants	276	106 645	40 214	9 488	1 498	32.9	8.5
541213	Tax return preparation services	83	14 939	4 558	1 901	1 063	27.5	6.2
541214	Payroll services	10	3 107	1 742	280	135	15.7	58.0
541219	Other accounting services	143	22 779	10 261	2 542	657	50.1	18.2
5413	Architectural, engineering, & related services	439	225 906	100 854	23 759	3 532	30.2	7.0
54131	Architectural services	45	22 702	9 428	1 923	222	22.2	3.5
541310	Architectural services	45	22 702	9 428	1 923	222	22.2	3.5
54133	Engineering services	214	146 971	66 557	15 999	2 149	33.0	8.5
541330	Engineering services	214	146 971	66 557	15 999	2 149	33.0	8.5
54134	Drafting services	9	2 248	950	213	38	6.9	4.2
541340	Drafting services	9	2 248	950	213	38	6.9	4.2
54135	Building inspection services	11	1 651	610	121	36	62.5	27.3
541350	Building inspection services	11	1 651	610	121	36	62.5	27.3
54136	Geophysical surveying & mapping services	5	2 797	1 779	429	39	7.2	3.6
541360	Geophysical surveying & mapping services	5	2 797	1 779	429	39	7.2	3.6
54137	Surveying & mapping (except geophysical) services	92	12 886	5 497	1 315	371	46.3	5.4
541370	Surveying & mapping (except geophysical) services	92	12 886	5 497	1 315	371	46.3	5.4
54138	Testing laboratories	63	36 651	16 033	3 759	677	20.0	3.4
541380	Testing laboratories	63	36 651	16 033	3 759	677	20.0	3.4
5414	Specialized design services	38	13 055	3 305	832	152	20.1	4.6
54141	Interior design services	21	6 568	1 358	391	84	31.7	9.1
541410	Interior design services	21	6 568	1 358	391	84	31.7	9.1
54142	Industrial design services	2	D	D	D	b	D	D
541420	Industrial design services	2	D	D	D	b	D	D
54143	Graphic design services	15	D	D	D	b	D	D
541430	Graphic design services	15	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	15	D	D	D	b	D	D
5415	Computer systems design & related services	100	79 011	29 692	6 759	799	17.6	9.1
54151	Computer systems design & related services	100	79 011	29 692	6 759	799	17.6	9.1
541511	Custom computer programming services	41	20 779	8 806	2 223	298	16.8	13.5
541512	Computer systems design services	42	49 818	17 163	3 720	403	20.0	7.3
5415121	Computer systems integrators	25	42 021	13 812	3 158	328	14.7	8.1
5415122	Computer systems consultants (except systems integrators)	17	7 797	3 351	562	75	48.7	2.6
541513	Computer facilities management services	9	7 442	3 341	745	82	–	10.3
541519	Other computer related services	8	972	382	71	16	43.8	2.1
5416	Management, scientific, & technical consulting services	192	70 179	29 699	6 307	1 198	33.1	9.7
54161	Management consulting services	139	46 101	21 871	4 672	927	34.8	6.4
541611	Administrative management & general management consulting service	65	30 436	14 475	2 915	487	32.3	6.9
541612	Human resources & executive search consulting services	25	7 785	4 032	931	174	36.7	9.0
5416121	Actuarial consulting	2	D	D	D	b	D	D
5416122	Executive placement services	8	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	15	D	D	D	b	D	D
541613	Marketing consulting services	29	5 266	2 357	617	203	25.0	2.9
541614	Process, physical distribution, & logistics consulting services	6	558	265	71	10	100.0	–
541618	Other management consulting services	14	2 056	742	138	53	71.0	–
54162	Environmental consulting services	21	15 197	6 013	1 239	201	33.7	17.1
541620	Environmental consulting services	21	15 197	6 013	1 239	201	33.7	17.1
54169	Other scientific & technical consulting services	32	8 881	1 815	396	70	23.1	13.9
541690	Other scientific & technical consulting services	32	8 881	1 815	396	70	23.1	13.9
5417	Scientific research & development services	14	25 027	6 871	1 982	203	15.8	7.9
54171	R&D in the physical, engineering, & life sciences	13	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	13	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	10	D	D	D	c	D	D
5417102	Research & development in the life sciences	3	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	a	D	D

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEST VIRGINIA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	120	60 868	21 182	4 998	779	14.7	15.3
54181	Advertising agencies	29	15 369	6 227	1 696	206	15.7	19.6
541810	Advertising agencies	29	15 369	6 227	1 696	206	15.7	19.6
54182	Public relations agencies	19	8 576	3 865	910	97	19.2	1.1
541820	Public relations agencies	19	8 576	3 865	910	97	19.2	1.1
54183	Media buying services	2	D	D	D	a	D	D
541830	Media buying services	2	D	D	D	a	D	D
54184	Media representatives	12	4 787	1 675	361	92	8.3	80.1
541840	Media representatives	12	4 787	1 675	361	92	8.3	80.1
5418401	Radio & television advertising representatives	6	D	D	D	b	D	D
5418402	Publishers' advertising representatives	6	D	D	D	a	D	D
54185	Display advertising	15	8 664	1 890	371	109	4.3	12.2
541850	Display advertising	15	8 664	1 890	371	109	4.3	12.2
5418501	Display advertising (except outdoor)	2	D	D	D	b	D	D
5418502	Outdoor advertising services	13	D	D	D	b	D	D
54186	Direct mail advertising	7	12 785	4 189	1 099	132	24.2	1.6
541860	Direct mail advertising	7	12 785	4 189	1 099	132	24.2	1.6
54187	Advertising material distribution services	2	D	D	D	a	D	D
541870	Advertising material distribution services	2	D	D	D	a	D	D
54189	Other services related to advertising	34	9 611	3 035	491	127	10.5	9.9
541890	Other services related to advertising	34	9 611	3 035	491	127	10.5	9.9
5418901	Welcoming services	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	18	7 159	2 714	405	89	12.7	8.6
5418909	All other advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	121	30 721	8 660	1 879	884	24.2	7.9
54191	Marketing research & public opinion polling	6	7 601	2 389	559	363	24.0	3.3
541910	Marketing research & public opinion polling	6	7 601	2 389	559	363	24.0	3.3
54192	Photographic services	98	21 377	5 703	1 170	435	23.2	7.1
541921	Photographic studios, portrait	95	D	D	D	e	D	D
541922	Commercial photography	3	D	D	D	b	D	D
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	15	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	15	D	D	D	b	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	WEST VIRGINIA								
54	**Professional, scientific, & technical services**	**44**	**69 763**	**67 575**	**24 329**	**5 099**	**748**	**2.8**	**3.7**
541	Professional, scientific, & technical services	44	69 763	67 575	24 329	5 099	748	2.8	3.7
5411	Legal services	27	11 328	10 682	6 330	1 523	209	11.9	10.5
54111	Offices of lawyers	27	11 328	10 682	6 330	1 523	209	11.9	10.5
541110	Offices of lawyers	27	11 328	10 682	6 330	1 523	209	11.9	10.5
5411102	Legal aid societies & similar legal services	27	11 328	10 682	6 330	1 523	209	11.9	10.5
5417	Scientific research & development services	17	58 435	56 893	17 999	3 576	539	1.1	2.4
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	6	D	D	D	D	c	D	D
5417102	Research & development in the life sciences	5	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	6	D	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	6	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHARLESTON, WV MSA							
54	**Professional, scientific, & technical services**	**591**	**410 571**	**135 473**	**30 241**	**4 801**	**21.5**	**6.5**
541	Professional, scientific, & technical services	591	410 571	135 473	30 241	4 801	21.5	6.5
5411	Legal services	214	207 865	55 013	11 641	1 649	19.0	2.4
54111	Offices of lawyers	211	D	D	D	g	D	D
541110	Offices of lawyers	211	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	211	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	105	47 634	17 050	4 034	765	22.6	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	105	47 634	17 050	4 034	765	22.6	5.8
541211	Offices of certified public accountants	62	40 820	14 474	3 399	451	19.2	6.3
541213	Tax return preparation services	12	2 549	906	332	223	19.1	–
541219	Other accounting services	29	D	D	D	b	D	D
5413	Architectural, engineering, & related services	115	77 023	35 715	8 269	1 109	23.6	11.0
54131	Architectural services	18	13 793	5 905	1 105	112	21.6	3.3
541310	Architectural services	18	13 793	5 905	1 105	112	21.6	3.3
54133	Engineering services	65	50 106	24 451	5 876	754	24.7	15.1
541330	Engineering services	65	50 106	24 451	5 876	754	24.7	15.1
54138	Testing laboratories	12	10 006	4 201	1 005	179	13.2	.5
541380	Testing laboratories	12	10 006	4 201	1 005	179	13.2	.5
5414	Specialized design services	9	2 370	633	148	31	8.3	11.2
5415	Computer systems design & related services	23	14 420	4 191	1 019	123	25.0	24.4
54151	Computer systems design & related services	23	14 420	4 191	1 019	123	25.0	24.4
541512	Computer systems design services	14	12 831	3 691	900	98	26.7	23.4
5416	Management, scientific, & technical consulting services	63	28 071	11 739	2 344	445	28.2	9.0
54161	Management consulting services	46	18 628	8 748	1 837	351	24.8	1.2
541611	Administrative management & general management consulting service	22	12 875	6 288	1 334	202	12.0	1.6
54162	Environmental consulting services	10	8 563	2 636	425	82	31.3	26.8
541620	Environmental consulting services	10	8 563	2 636	425	82	31.3	26.8
5418	Advertising & related services	39	21 975	7 752	2 015	249	24.9	16.9
54182	Public relations agencies	12	7 357	3 179	763	77	21.7	1.2
541820	Public relations agencies	12	7 357	3 179	763	77	21.7	1.2
54189	Other services related to advertising	9	1 854	684	169	40	–	33.1
541890	Other services related to advertising	9	1 854	684	169	40	–	33.1
5418903	Sign painting & lettering shop	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	23	11 213	3 380	771	430	23.2	5.2
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	16	D	D	D	b	D	D
	CUMBERLAND, MD–WV MSA							
54	**Professional, scientific, & technical services**	**114**	**28 637**	**14 625**	**3 241**	**581**	**52.5**	**5.6**
541	Professional, scientific, & technical services	114	28 637	14 625	3 241	581	52.5	5.6
5411	Legal services	44	9 765	4 469	895	144	47.1	13.7
54111	Offices of lawyers	44	9 765	4 469	895	144	47.1	13.7
541110	Offices of lawyers	44	9 765	4 469	895	144	47.1	13.7
5411101	Offices of lawyers (except legal aid societies)	44	9 765	4 469	895	144	47.1	13.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	9 710	6 685	1 608	271	37.7	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	9 710	6 685	1 608	271	37.7	1.0
541219	Other accounting services	8	2 103	979	266	49	55.0	.3
5413	Architectural, engineering, & related services	17	3 087	1 376	322	75	80.9	–
5418	Advertising & related services	7	1 712	539	120	37	36.9	3.5
	HUNTINGTON–ASHLAND, WV–KY–OH MSA							
54	**Professional, scientific, & technical services**	**392**	**155 929**	**63 940**	**13 415**	**2 314**	**32.3**	**2.7**

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HUNTINGTON–ASHLAND, WV–KY–OH MSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services	392	155 929	63 940	13 415	2 314	32.3	2.7
5411	Legal services	164	67 178	20 300	4 392	762	37.9	1.9
54111	Offices of lawyers	161	67 018	20 224	4 373	751	37.9	1.8
541110	Offices of lawyers	161	67 018	20 224	4 373	751	37.9	1.8
5411101	Offices of lawyers (except legal aid societies)	161	67 018	20 224	4 373	751	37.9	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	86	28 042	13 804	3 108	643	34.3	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	86	28 042	13 804	3 108	643	34.3	2.5
541211	Offices of certified public accountants	44	23 227	11 793	2 501	380	29.5	1.0
541213	Tax return preparation services	22	D	D	D	c	D	D
541219	Other accounting services	18	2 019	946	241	75	76.7	23.3
5413	Architectural, engineering, & related services	58	34 437	20 736	3 799	474	20.2	.7
54133	Engineering services	29	25 263	16 613	2 855	278	20.0	.8
541330	Engineering services	29	25 263	16 613	2 855	278	20.0	.8
54137	Surveying & mapping (except geophysical) services	15	2 269	938	237	70	46.5	.5
541370	Surveying & mapping (except geophysical) services	15	2 269	938	237	70	46.5	.5
5414	Specialized design services	8	3 059	666	193	31	44.8	–
5415	Computer systems design & related services	11	3 746	1 873	515	48	14.1	.4
54151	Computer systems design & related services	11	3 746	1 873	515	48	14.1	.4
5416	Management, scientific, & technical consulting services	26	8 298	3 483	826	135	40.5	4.1
54161	Management consulting services	22	7 527	3 168	796	128	40.4	4.5
5418	Advertising & related services	17	6 435	1 838	317	121	21.6	20.8
5419	Other professional, scientific, & technical services	22	4 734	1 240	265	100	36.9	7.6
54192	Photographic services	20	D	D	D	b	D	D
541921	Photographic studios, portrait	20	D	D	D	b	D	D
	PARKERSBURG–MARIETTA, WV–OH MSA							
54	**Professional, scientific, & technical services**	**211**	**88 816**	**31 538**	**7 568**	**1 270**	**35.1**	**18.6**
541	Professional, scientific, & technical services	211	88 816	31 538	7 568	1 270	35.1	18.6
5411	Legal services	70	20 737	5 648	1 181	231	52.1	5.0
54111	Offices of lawyers	67	19 866	5 411	1 143	219	54.0	5.2
541110	Offices of lawyers	67	19 866	5 411	1 143	219	54.0	5.2
5411101	Offices of lawyers (except legal aid societies)	67	19 866	5 411	1 143	219	54.0	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	12 555	5 210	1 537	326	34.3	23.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	12 555	5 210	1 537	326	34.3	23.2
541211	Offices of certified public accountants	31	8 556	3 561	928	158	41.6	9.8
541213	Tax return preparation services	3	D	D	D	c	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	13 240	5 746	1 162	161	48.1	3.7
54133	Engineering services	10	9 230	4 411	925	105	40.2	2.5
541330	Engineering services	10	9 230	4 411	925	105	40.2	2.5
5414	Specialized design services	6	1 378	604	164	29	60.4	–
5416	Management, scientific, & technical consulting services	20	14 263	4 790	1 032	167	10.9	61.4
54161	Management consulting services	14	D	D	D	b	D	D
54162	Environmental consulting services	4	D	D	D	c	D	D
541620	Environmental consulting services	4	D	D	D	c	D	D
5418	Advertising & related services	17	20 461	7 818	2 041	248	17.4	11.4
54181	Advertising agencies	8	9 774	4 228	1 068	134	31.7	1.5
541810	Advertising agencies	8	9 774	4 228	1 068	134	31.7	1.5
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
	STEUBENVILLE–WEIRTON, OH–WV MSA							
54	**Professional, scientific, & technical services**	**153**	**42 215**	**12 963**	**3 207**	**627**	**56.6**	**3.1**
541	Professional, scientific, & technical services	153	42 215	12 963	3 207	627	56.6	3.1
5411	Legal services	77	23 826	4 102	953	207	65.3	2.5
54111	Offices of lawyers	75	D	D	D	c	D	D
541110	Offices of lawyers	75	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	75	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	6 350	2 983	724	215	51.2	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	6 350	2 983	724	215	51.2	4.1
541211	Offices of certified public accountants	18	4 594	2 303	497	87	46.4	1.6
5413	Architectural, engineering, & related services	11	4 840	2 255	570	79	52.9	2.6
5416	Management, scientific, & technical consulting services	9	4 175	2 887	804	59	25.7	2.5
54161	Management consulting services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	14	2 492	600	130	56	43.7	7.2
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA							
54	**Professional, scientific, & technical services**	**26 290**	**44 475 026**	**17 623 807**	**4 043 757**	**346 773**	**10.5**	**6.6**
541	Professional, scientific, & technical services	26 290	44 475 026	17 623 807	4 043 757	346 773	10.5	6.6
5411	Legal services	6 230	8 591 644	3 223 154	686 563	53 219	9.8	4.3
54111	Offices of lawyers	5 748	D	D	D	l	D	D
541110	Offices of lawyers	5 748	D	D	D	l	D	D
5411101	Offices of lawyers (except legal aid societies)	5 748	D	D	D	l	D	D
54119	Other legal services	482	D	D	D	h	D	D
541191	Title abstract & settlement offices	392	D	D	D	g	D	D
541199	All other legal services	90	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 925	2 336 834	1 048 503	222 032	30 276	12.7	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 925	2 336 834	1 048 503	222 032	30 276	12.7	7.9
541211	Offices of certified public accountants	1 691	1 798 670	790 936	160 790	16 686	11.3	6.2
541213	Tax return preparation services	302	58 033	22 254	7 958	4 464	28.5	6.8
541214	Payroll services	112	306 587	152 423	34 946	5 824	1.4	14.7
541219	Other accounting services	820	173 544	82 890	18 338	3 302	42.0	13.6
5413	Architectural, engineering, & related services	3 691	8 472 618	3 484 551	822 059	72 020	9.6	4.5
54131	Architectural services	711	714 042	279 545	62 339	5 906	17.1	2.4
541310	Architectural services	711	714 042	279 545	62 339	5 906	17.1	2.4
54133	Engineering services	2 480	7 394 189	3 047 146	720 798	61 367	8.6	4.7
541330	Engineering services	2 480	7 394 189	3 047 146	720 798	61 367	8.6	4.7
54134	Drafting services	43	D	D	D	c	D	D
541340	Drafting services	43	D	D	D	c	D	D
54135	Building inspection services	132	31 865	13 341	2 652	404	40.0	2.4
541350	Building inspection services	132	31 865	13 341	2 652	404	40.0	2.4
54137	Surveying & mapping (except geophysical) services	185	103 540	47 010	11 203	1 411	23.0	2.8
541370	Surveying & mapping (except geophysical) services	185	103 540	47 010	11 203	1 411	23.0	2.8
54138	Testing laboratories	137	D	D	D	h	D	D
541380	Testing laboratories	137	D	D	D	h	D	D
5414	Specialized design services	1 049	D	D	D	h	D	D
54141	Interior design services	368	D	D	D	g	D	D
541410	Interior design services	368	D	D	D	g	D	D
54142	Industrial design services	28	D	D	D	c	D	D
541420	Industrial design services	28	D	D	D	c	D	D
54143	Graphic design services	635	D	D	D	g	D	D
541430	Graphic design services	635	D	D	D	g	D	D
5414301	Graphic design services (except commercial art & medical artists)	574	D	D	D	g	D	D
5414302	Commercial art	60	D	D	D	c	D	D
54149	Other specialized design services	18	D	D	D	c	D	D
541490	Other specialized design services	18	D	D	D	c	D	D
5415	Computer systems design & related services	4 833	14 047 462	5 373 509	1 277 089	97 727	6.5	8.9
54151	Computer systems design & related services	4 833	14 047 462	5 373 509	1 277 089	97 727	6.5	8.9
541511	Custom computer programming services	1 948	4 661 155	2 072 900	491 048	36 509	5.3	13.1
541512	Computer systems design services	2 205	8 169 477	2 750 894	657 350	49 724	6.9	5.9
5415121	Computer systems integrators	805	D	D	D	k	D	D
5415122	Computer systems consultants (except systems integrators)	1 400	D	D	D	j	D	D
541513	Computer facilities management services	177	D	D	D	i	D	D
541519	Other computer related services	503	D	D	D	h	D	D
5416	Management, scientific, & technical consulting services	4 580	D	D	D	k	D	D
54161	Management consulting services	3 330	D	D	D	k	D	D
541611	Administrative management & general management consulting service	1 691	D	D	D	j	D	D
541612	Human resources & executive search consulting services	631	D	D	D	h	D	D
5416121	Actuarial consulting	34	D	D	D	f	D	D
5416122	Executive placement services	261	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	336	248 615	109 332	28 718	1 854	28.8	21.6
541613	Marketing consulting services	706	D	D	D	h	D	D
541614	Process, physical distribution, & logistics consulting services	120	D	D	D	g	D	D
541618	Other management consulting services	182	D	D	D	g	D	D
54162	Environmental consulting services	315	390 654	177 950	42 126	3 849	17.2	17.4
541620	Environmental consulting services	315	390 654	177 950	42 126	3 849	17.2	17.4
54169	Other scientific & technical consulting services	935	D	D	D	i	D	D
541690	Other scientific & technical consulting services	935	D	D	D	i	D	D
5417	Scientific research & development services	645	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	524	D	D	D	j	D	D
541710	R&D in the physical, engineering, & life sciences	524	D	D	D	j	D	D
5417101	R&D in the physical & engineering sciences	371	D	D	D	j	D	D
5417102	Research & development in the life sciences	153	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	121	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	121	D	D	D	h	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	1 552	1 816 155	658 121	145 791	15 679	20.9	6.4
54181	Advertising agencies	374	D	D	D	h	D	D
541810	Advertising agencies	374	D	D	D	h	D	D
54182	Public relations agencies	580	621 106	277 987	59 598	4 095	19.3	8.2
541820	Public relations agencies	580	621 106	277 987	59 598	4 095	19.3	8.2
54183	Media buying services	28	D	D	D	c	D	D
541830	Media buying services	28	D	D	D	c	D	D
54184	Media representatives	49	D	D	D	e	D	D
541840	Media representatives	49	D	D	D	e	D	D
5418401	Radio & television advertising representatives	17	11 653	4 894	1 213	107	22.2	.4
5418402	Publishers' advertising representatives	32	D	D	D	c	D	D
54185	Display advertising	44	76 687	10 133	2 647	866	7.1	11.7
541850	Display advertising	44	76 687	10 133	2 647	866	7.1	11.7
5418501	Display advertising (except outdoor)	8	D	D	D	f	D	D
5418502	Outdoor advertising services	36	D	D	D	e	D	D
54186	Direct mail advertising	200	D	D	D	i	D	D
541860	Direct mail advertising	200	D	D	D	i	D	D
54187	Advertising material distribution services	14	10 801	3 468	837	127	15.8	46.9
541870	Advertising material distribution services	14	10 801	3 468	837	127	15.8	46.9
54189	Other services related to advertising	263	223 538	38 256	8 776	1 157	28.8	4.0
541890	Other services related to advertising	263	223 538	38 256	8 776	1 157	28.8	4.0
5418901	Welcoming services	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	129	179 480	25 443	5 638	667	26.8	1.6
5418903	Sign painting & lettering shop	105	23 118	6 560	1 391	300	45.3	10.0
5418909	All other advertising	26	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	785	D	D	D	i	D	D
54191	Marketing research & public opinion polling	202	D	D	D	h	D	D
541910	Marketing research & public opinion polling	202	D	D	D	h	D	D
54192	Photographic services	447	D	D	D	g	D	D
541921	Photographic studios, portrait	320	D	D	D	g	D	D
541922	Commercial photography	127	44 619	13 864	3 207	527	23.2	4.8
54193	Translation & interpretation services	47	25 455	9 522	2 474	282	13.5	–
541930	Translation & interpretation services	47	25 455	9 522	2 474	282	13.5	–
54199	All other professional, scientific, & technical services	89	62 112	21 547	4 255	527	14.6	24.8
541990	All other professional, scientific, & technical services	89	62 112	21 547	4 255	527	14.6	24.8
	Baltimore, MD PMSA							
54	**Professional, scientific, & technical services**	**6 666**	**6 654 562**	**2 613 662**	**591 324**	**60 715**	**16.4**	**7.4**
541	Professional, scientific, & technical services	6 666	6 654 562	2 613 662	591 324	60 715	16.4	7.4
5411	Legal services	1 820	1 210 886	480 048	101 262	10 611	18.7	5.5
54111	Offices of lawyers	1 647	1 120 323	447 076	93 919	9 591	19.0	5.8
541110	Offices of lawyers	1 647	1 120 323	447 076	93 919	9 591	19.0	5.8
5411101	Offices of lawyers (except legal aid societies)	1 647	1 120 323	447 076	93 919	9 591	19.0	5.8
54119	Other legal services	173	90 563	32 972	7 343	1 020	14.0	2.8
541191	Title abstract & settlement offices	162	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 006	579 715	232 638	53 256	7 869	16.1	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 006	579 715	232 638	53 256	7 869	16.1	11.1
541211	Offices of certified public accountants	578	380 164	157 779	35 354	3 879	18.0	10.0
541213	Tax return preparation services	101	D	D	D	g	D	D
541214	Payroll services	35	D	D	D	f	D	D
541219	Other accounting services	292	D	D	D	g	D	D
5413	Architectural, engineering, & related services	998	1 940 072	769 150	182 276	16 911	11.5	3.4
54131	Architectural services	184	160 666	67 669	14 903	1 449	18.2	2.7
541310	Architectural services	184	160 666	67 669	14 903	1 449	18.2	2.7
54133	Engineering services	635	1 697 221	663 005	158 829	14 160	10.1	3.2
541330	Engineering services	635	1 697 221	663 005	158 829	14 160	10.1	3.2
54134	Drafting services	21	D	D	D	b	D	D
541340	Drafting services	21	D	D	D	b	D	D
54135	Building inspection services	41	D	D	D	b	D	D
541350	Building inspection services	41	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	63	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	63	D	D	D	e	D	D
54138	Testing laboratories	53	47 343	22 437	5 007	732	14.0	12.9
541380	Testing laboratories	53	47 343	22 437	5 007	732	14.0	12.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA—Con.							
	Baltimore, MD PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	312	148 503	35 604	7 995	1 134	47.6	5.6
54141	Interior design services	109	56 332	11 313	2 426	393	39.4	5.6
541410	Interior design services	109	56 332	11 313	2 426	393	39.4	5.6
54142	Industrial design services	11	D	D	D	b	D	D
541420	Industrial design services	11	D	D	D	b	D	D
54143	Graphic design services	184	63 277	17 995	4 108	610	35.9	7.9
541430	Graphic design services	184	63 277	17 995	4 108	610	35.9	7.9
5414301	Graphic design services (except commercial art & medical artists)	162	D	D	D	f	D	D
5414302	Commercial art	21	D	D	D	b	D	D
54149	Other specialized design services	8	D	D	D	c	D	D
541490	Other specialized design services	8	D	D	D	c	D	D
5415	Computer systems design & related services	912	1 243 626	522 649	118 485	9 809	12.3	9.4
54151	Computer systems design & related services	912	1 243 626	522 649	118 485	9 809	12.3	9.4
541511	Custom computer programming services	359	387 300	197 410	42 778	3 361	8.3	12.3
541512	Computer systems design services	435	766 674	286 678	66 608	5 507	13.6	8.4
5415121	Computer systems integrators	162	518 180	178 610	43 286	3 551	9.4	8.0
5415122	Computer systems consultants (except systems integrators)	273	248 494	108 068	23 322	1 956	22.4	9.3
541519	Other computer related services	106	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	876	570 078	248 491	52 523	5 095	28.7	17.6
54161	Management consulting services	670	422 674	190 547	40 199	3 726	31.1	14.4
541611	Administrative management & general management consulting service	307	169 831	74 365	15 276	1 425	32.9	12.6
541612	Human resources & executive search consulting services	161	94 545	44 900	10 049	866	32.9	23.9
5416122	Executive placement services	74	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	78	D	D	D	e	D	D
541613	Marketing consulting services	131	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	38	D	D	D	f	D	D
541618	Other management consulting services	33	D	D	D	c	D	D
54162	Environmental consulting services	75	105 337	42 874	9 626	1 029	14.6	26.4
541620	Environmental consulting services	75	105 337	42 874	9 626	1 029	14.6	26.4
54169	Other scientific & technical consulting services	131	42 067	15 070	2 698	340	40.9	28.4
541690	Other scientific & technical consulting services	131	42 067	15 070	2 698	340	40.9	28.4
5417	Scientific research & development services	114	291 000	113 182	27 555	2 269	16.6	6.4
54171	R&D in the physical, engineering, & life sciences	110	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	110	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	74	D	D	D	g	D	D
5417102	Research & development in the life sciences	36	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	4	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	4	D	D	D	b	D	D
5418	Advertising & related services	400	486 030	142 604	31 763	4 718	19.6	5.7
54181	Advertising agencies	149	136 531	63 115	14 101	1 499	14.2	3.4
541810	Advertising agencies	149	136 531	63 115	14 101	1 499	14.2	3.4
54182	Public relations agencies	55	16 531	5 785	1 243	195	59.4	8.4
541820	Public relations agencies	55	16 531	5 785	1 243	195	59.4	8.4
54185	Display advertising	20	58 608	5 118	1 213	682	6.9	.5
541850	Display advertising	20	58 608	5 118	1 213	682	6.9	.5
5418501	Display advertising (except outdoor)	5	D	D	D	f	D	D
5418502	Outdoor advertising services	15	D	D	D	b	D	D
54186	Direct mail advertising	45	168 736	49 627	11 032	1 714	17.0	6.8
541860	Direct mail advertising	45	168 736	49 627	11 032	1 714	17.0	6.8
54189	Other services related to advertising	101	D	D	D	e	D	D
541890	Other services related to advertising	101	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	52	D	D	D	e	D	D
5418903	Sign painting & lettering shop	39	D	D	D	c	D	D
5418909	All other advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	228	184 652	69 296	16 209	2 299	9.1	12.5
54191	Marketing research & public opinion polling	40	133 767	53 842	12 992	1 477	3.1	5.7
541910	Marketing research & public opinion polling	40	133 767	53 842	12 992	1 477	3.1	5.7
54192	Photographic services	154	D	D	D	f	D	D
541921	Photographic studios, portrait	121	D	D	D	f	D	D
541922	Commercial photography	33	D	D	D	b	D	D
54193	Translation & interpretation services	6	D	D	D	b	D	D
541930	Translation & interpretation services	6	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	28	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	28	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA—Con.							
	Hagerstown, MD PMSA							
54	**Professional, scientific, & technical services**	**163**	**63 477**	**22 729**	**5 404**	**854**	**30.6**	**4.1**
541	Professional, scientific, & technical services	163	63 477	22 729	5 404	854	30.6	4.1
5411	Legal services	56	11 939	5 281	1 124	176	42.4	13.3
54111	Offices of lawyers	51	D	D	D	c	D	D
541110	Offices of lawyers	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	11 629	4 024	1 032	221	32.5	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	11 629	4 024	1 032	221	32.5	.3
541211	Offices of certified public accountants	19	9 123	3 089	748	107	25.5	.4
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	11 175	5 945	1 520	199	50.4	2.2
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	11	5 667	2 052	492	51	10.8	2.7
54151	Computer systems design & related services	11	5 667	2 052	492	51	10.8	2.7
541512	Computer systems design services	7	5 129	1 806	446	43	2.6	3.0
5417	Scientific research & development services	2	D	D	D	b	D	D
5418	Advertising & related services	7	2 094	370	81	20	48.2	19.2
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
541922	Commercial photography	2	D	D	D	a	D	D
	Washington, DC–MD–VA–WV PMSA							
54	**Professional, scientific, & technical services**	**19 461**	**37 756 987**	**14 987 416**	**3 447 029**	**285 204**	**9.5**	**6.5**
541	Professional, scientific, & technical services	19 461	37 756 987	14 987 416	3 447 029	285 204	9.5	6.5
5411	Legal services	4 354	7 368 819	2 737 825	584 177	42 432	8.3	4.1
54111	Offices of lawyers	4 050	7 204 780	2 681 335	571 694	40 636	8.1	4.1
541110	Offices of lawyers	4 050	7 204 780	2 681 335	571 694	40 636	8.1	4.1
5411101	Offices of lawyers (except legal aid societies)	4 050	7 204 780	2 681 335	571 694	40 636	8.1	4.1
54119	Other legal services	304	164 039	56 490	12 483	1 796	15.5	4.0
541191	Title abstract & settlement offices	225	86 041	34 900	7 430	1 062	22.9	6.4
541199	All other legal services	79	77 998	21 590	5 053	734	7.4	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 880	1 745 490	811 841	167 744	22 186	11.4	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 880	1 745 490	811 841	167 744	22 186	11.4	6.9
541211	Offices of certified public accountants	1 094	1 409 383	630 068	124 688	12 700	9.4	5.2
541213	Tax return preparation services	195	40 902	15 408	5 141	2 791	32.2	8.6
541214	Payroll services	76	191 240	115 562	26 750	4 860	1.6	14.5
541219	Other accounting services	515	103 965	50 803	11 165	1 835	49.4	14.8
5413	Architectural, engineering, & related services	2 669	6 521 371	2 709 456	638 263	54 910	9.0	4.8
54131	Architectural services	523	551 458	211 210	47 289	4 434	16.8	2.3
541310	Architectural services	523	551 458	211 210	47 289	4 434	16.8	2.3
54133	Engineering services	1 830	5 690 670	2 380 465	561 103	47 096	8.0	5.1
541330	Engineering services	1 830	5 690 670	2 380 465	561 103	47 096	8.0	5.1
54134	Drafting services	22	D	D	D	c	D	D
541340	Drafting services	22	D	D	D	c	D	D
54135	Building inspection services	91	D	D	D	e	D	D
541350	Building inspection services	91	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	120	82 258	35 489	8 555	1 001	19.6	2.6
541370	Surveying & mapping (except geophysical) services	120	82 258	35 489	8 555	1 001	19.6	2.6
54138	Testing laboratories	81	163 941	65 885	17 990	1 961	7.7	4.7
541380	Testing laboratories	81	163 941	65 885	17 990	1 961	7.7	4.7
5414	Specialized design services	733	340 663	108 139	23 487	2 833	29.3	4.2
54141	Interior design services	257	130 342	38 297	7 979	982	29.6	4.4
541410	Interior design services	257	130 342	38 297	7 979	982	29.6	4.4
54142	Industrial design services	17	10 384	4 042	933	99	3.5	1.1
541420	Industrial design services	17	10 384	4 042	933	99	3.5	1.1
54143	Graphic design services	449	198 998	65 422	14 493	1 740	30.3	4.2
541430	Graphic design services	449	198 998	65 422	14 493	1 740	30.3	4.2
5414301	Graphic design services (except commercial art & medical artists)	410	185 707	60 953	12 908	1 593	29.9	4.2
5414302	Commercial art	39	13 291	4 469	1 585	147	36.2	3.8
5415	Computer systems design & related services	3 910	12 798 169	4 848 808	1 158 112	87 867	5.9	8.8
54151	Computer systems design & related services	3 910	12 798 169	4 848 808	1 158 112	87 867	5.9	8.8
541511	Custom computer programming services	1 585	4 273 317	1 875 244	448 224	33 140	5.0	13.2
541512	Computer systems design services	1 763	7 397 674	2 462 410	590 296	44 174	6.3	5.7
5415121	Computer systems integrators	638	5 715 683	1 681 840	407 499	29 175	4.2	5.6
5415122	Computer systems consultants (except systems integrators)	1 125	1 681 991	780 570	182 797	14 999	13.1	6.0
541513	Computer facilities management services	165	775 751	338 577	79 383	7 402	2.6	16.3
541519	Other computer related services	397	351 427	172 577	40 209	3 151	15.7	4.2

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA—Con.							
	Washington, DC–MD–VA–WV PMSA—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	3 695	4 815 278	2 106 678	482 766	39 100	16.3	6.9
54161	Management consulting services	2 653	3 623 656	1 576 196	361 412	29 115	16.4	5.6
541611	Administrative management & general management consulting service	1 381	2 581 310	1 141 289	265 592	21 432	11.0	4.7
541612	Human resources & executive search consulting services	466	430 352	198 398	45 682	3 190	22.3	11.4
5416121	Actuarial consulting	25	92 609	37 693	8 282	596	2.2	1.9
5416122	Executive placement services	184	133 462	71 860	13 808	1 193	26.9	9.2
5416123	Human resources & personnel management consulting	257	204 281	88 845	23 592	1 401	28.4	17.2
541613	Marketing consulting services	575	292 440	105 619	22 931	2 083	43.5	8.8
541614	Process, physical distribution, & logistics consulting services	82	91 330	36 540	7 400	664	16.2	4.6
541618	Other management consulting services	149	228 224	94 350	19 807	1 746	31.4	1.6
54162	Environmental consulting services	240	285 317	135 076	32 500	2 820	18.2	14.1
541620	Environmental consulting services	240	285 317	135 076	32 500	2 820	18.2	14.1
54169	Other scientific & technical consulting services	802	906 305	395 406	88 854	7 165	15.3	9.8
541690	Other scientific & technical consulting services	802	906 305	395 406	88 854	7 165	15.3	9.8
5417	Scientific research & development services	529	2 379 261	974 052	233 682	19 949	3.5	5.1
54171	R&D in the physical, engineering, & life sciences	413	2 053 337	838 730	203 898	16 378	3.0	5.3
541710	R&D in the physical, engineering, & life sciences	413	2 053 337	838 730	203 898	16 378	3.0	5.3
5417101	R&D in the physical & engineering sciences	296	1 705 225	687 874	165 844	13 447	1.8	3.7
5417102	Research & development in the life sciences	117	348 112	150 856	38 054	2 931	9.2	13.5
54172	Research & development in the social sciences & humanities	116	325 924	135 322	29 784	3 571	6.7	3.4
541720	R&D in the social sciences & humanities	116	325 924	135 322	29 784	3 571	6.7	3.4
5418	Advertising & related services	1 145	1 328 031	515 147	113 947	10 941	21.4	6.7
54181	Advertising agencies	223	186 523	87 496	19 307	1 635	18.7	3.5
541810	Advertising agencies	223	186 523	87 496	19 307	1 635	18.7	3.5
54182	Public relations agencies	525	604 575	272 202	58 355	3 900	18.2	8.2
541820	Public relations agencies	525	604 575	272 202	58 355	3 900	18.2	8.2
54183	Media buying services	17	18 802	5 452	1 147	105	3.7	–
541830	Media buying services	17	18 802	5 452	1 147	105	3.7	–
54184	Media representatives	38	40 022	9 816	2 362	212	18.2	2.6
541840	Media representatives	38	40 022	9 816	2 362	212	18.2	2.6
5418401	Radio & television advertising representatives	13	D	D	D	b	D	D
5418402	Publishers' advertising representatives	25	D	D	D	c	D	D
54185	Display advertising	24	18 079	5 015	1 434	184	8.0	48.2
541850	Display advertising	24	18 079	5 015	1 434	184	8.0	48.2
5418502	Outdoor advertising services	21	D	D	D	c	D	D
54186	Direct mail advertising	154	323 678	109 039	25 313	4 162	29.2	5.6
541860	Direct mail advertising	154	323 678	109 039	25 313	4 162	29.2	5.6
54189	Other services related to advertising	158	D	D	D	f	D	D
541890	Other services related to advertising	158	D	D	D	f	D	D
5418901	Welcoming services	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	76	109 353	17 696	3 956	411	20.0	.6
5418903	Sign painting & lettering shop	63	13 861	3 920	817	171	47.1	7.7
5418909	All other advertising	17	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	546	459 905	175 470	44 851	4 986	36.6	4.9
54191	Marketing research & public opinion polling	161	306 414	125 566	33 764	3 119	43.8	5.1
541910	Marketing research & public opinion polling	161	306 414	125 566	33 764	3 119	43.8	5.1
54192	Photographic services	285	86 610	25 757	5 555	1 290	29.1	5.5
541921	Photographic studios, portrait	193	51 296	14 404	2 871	859	34.5	6.2
541922	Commercial photography	92	35 314	11 353	2 684	431	21.1	4.5
54193	Translation & interpretation services	40	22 388	8 359	2 209	239	11.5	–
541930	Translation & interpretation services	40	22 388	8 359	2 209	239	11.5	–
54199	All other professional, scientific, & technical services	60	44 493	15 788	3 323	338	14.8	5.2
541990	All other professional, scientific, & technical services	60	44 493	15 788	3 323	338	14.8	5.2
	WHEELING, WV–OH MSA							

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WHEELING, WV–OH MSA—Con.							
54	**Professional, scientific, & technical services**	**220**	**114 295**	**34 049**	**7 188**	**1 350**	**36.9**	**5.5**
541	Professional, scientific, & technical services	220	114 295	34 049	7 188	1 350	36.9	5.5
5411	Legal services	90	62 137	16 606	3 347	518	30.5	3.3
54111	Offices of lawyers	90	62 137	16 606	3 347	518	30.5	3.3
541110	Offices of lawyers	90	62 137	16 606	3 347	518	30.5	3.3
5411101	Offices of lawyers (except legal aid societies)	90	62 137	16 606	3 347	518	30.5	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	14 139	4 929	1 194	364	51.0	21.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	14 139	4 929	1 194	364	51.0	21.4
541211	Offices of certified public accountants	22	9 532	3 315	807	130	52.8	17.2
541213	Tax return preparation services	4	D	D	D	c	D	D
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	41	10 442	4 825	991	165	52.2	2.8
54137	Surveying & mapping (except geophysical) services	9	2 141	978	186	39	25.5	3.1
541370	Surveying & mapping (except geophysical) services	9	2 141	978	186	39	25.5	3.1
5414	Specialized design services	4	2 419	230	52	14	69.9	–
5415	Computer systems design & related services	6	4 216	934	279	38	46.6	–
54151	Computer systems design & related services	6	4 216	934	279	38	46.6	–
5416	Management, scientific, & technical consulting services	8	3 846	1 126	269	50	93.1	–
5418	Advertising & related services	16	12 859	3 612	672	113	5.3	3.3
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	13	1 567	490	76	42	38.8	13.9
541921	Photographic studios, portrait	13	1 567	490	76	42	38.8	13.9
	AREA OUTSIDE WEST VIRGINIA METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**1 232**	**423 294**	**148 016**	**34 304**	**6 433**	**33.3**	**8.1**
541	Professional, scientific, & technical services	1 232	423 294	148 016	34 304	6 433	33.3	8.1
5411	Legal services	480	154 689	43 111	9 490	1 773	38.4	8.2
54111	Offices of lawyers	475	154 289	43 013	9 467	1 764	38.3	8.2
541110	Offices of lawyers	475	154 289	43 013	9 467	1 764	38.3	8.2
5411101	Offices of lawyers (except legal aid societies)	475	154 289	43 013	9 467	1 764	38.3	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	269	54 475	21 729	5 503	1 411	42.6	12.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	269	54 475	21 729	5 503	1 411	42.6	12.1
541211	Offices of certified public accountants	136	33 417	12 568	2 961	550	45.5	10.7
541213	Tax return preparation services	50	7 578	1 721	671	404	38.9	12.2
541219	Other accounting services	79	12 698	6 786	1 735	421	36.5	13.5
5413	Architectural, engineering, & related services	242	D	D	D	g	D	D
54131	Architectural services	16	7 162	2 774	649	83	23.0	2.7
541310	Architectural services	16	7 162	2 774	649	83	23.0	2.7
54133	Engineering services	114	D	D	D	g	D	D
541330	Engineering services	114	D	D	D	g	D	D
54137	Surveying & mapping (except geophysical) services	65	9 775	4 200	1 008	271	40.6	2.1
541370	Surveying & mapping (except geophysical) services	65	9 775	4 200	1 008	271	40.6	2.1
54138	Testing laboratories	40	21 873	9 608	2 266	418	23.8	5.4
541380	Testing laboratories	40	21 873	9 608	2 266	418	23.8	5.4
5414	Specialized design services	17	6 279	1 272	302	57	18.3	5.3
54143	Graphic design services	9	4 534	983	235	39	9.3	–
541430	Graphic design services	9	4 534	983	235	39	9.3	–
5414301	Graphic design services (except commercial art & medical artists)	9	4 534	983	235	39	9.3	–
5415	Computer systems design & related services	43	29 259	11 618	2 189	270	19.8	4.8
54151	Computer systems design & related services	43	29 259	11 618	2 189	270	19.8	4.8
541511	Custom computer programming services	23	D	D	D	c	D	D
541512	Computer systems design services	16	12 377	4 269	785	111	35.1	4.2
5415122	Computer systems consultants (except systems integrators)	6	5 970	2 887	473	57	37.1	.6
5416	Management, scientific, & technical consulting services	74	D	D	D	e	D	D
54161	Management consulting services	55	D	D	D	e	D	D
541611	Administrative management & general management consulting service	25	D	D	D	c	D	D
54162	Environmental consulting services	8	4 186	2 484	602	84	15.6	7.5
541620	Environmental consulting services	8	4 186	2 484	602	84	15.6	7.5
54169	Other scientific & technical consulting services	11	5 860	802	179	35	3.5	13.0
541690	Other scientific & technical consulting services	11	5 860	802	179	35	3.5	13.0
5417	Scientific research & development services	11	17 800	4 556	1 413	136	9.6	11.1
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
5418	Advertising & related services	40	D	D	D	c	D	D
54189	Other services related to advertising	13	1 661	338	70	26	16.3	4.0
541890	Other services related to advertising	13	1 661	338	70	26	16.3	4.0
5419	Other professional, scientific, & technical services	56	10 433	2 534	526	257	29.3	5.7
54192	Photographic services	47	9 526	2 224	449	197	26.7	6.3
541921	Photographic studios, portrait	47	9 526	2 224	449	197	26.7	6.3

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	CHARLESTON, WV MSA								
54	**Professional, scientific, & technical services**	**16**	**24 916**	**24 392**	**11 492**	**2 116**	**248**	**3.2**	**8.5**
541	Professional, scientific, & technical services	16	24 916	24 392	11 492	2 116	248	3.2	8.5
5411	Legal services	9	D	D	D	D	c	D	D
54111	Offices of lawyers	9	D	D	D	D	c	D	D
541110	Offices of lawyers	9	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	9	D	D	D	D	c	D	D
5417	Scientific research & development services	7	D	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	4	D	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	4	D	D	D	D	b	D	D
	CUMBERLAND, MD–WV MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	HUNTINGTON–ASHLAND, WV–KY–OH MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	2	D	D	D	D	c	D	D
5417	Scientific research & development services	1	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	D	c	D	D
5417102	Research & development in the life sciences	1	D	D	D	D	c	D	D
	PARKERSBURG–MARIETTA, WV–OH MSA								
54	**Professional, scientific, & technical services**	**3**	**890**	**780**	**445**	**83**	**13**	**D**	**–**
541	Professional, scientific, & technical services	3	890	780	445	83	13	D	–
	STEUBENVILLE–WEIRTON, OH–WV MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA								
54	**Professional, scientific, & technical services**	**543**	**D**	**D**	**D**	**D**	**j**	**D**	**D**
541	Professional, scientific, & technical services	543	D	D	D	D	j	D	D
5411	Legal services	107	D	D	D	D	f	D	D
54111	Offices of lawyers	107	D	D	D	D	f	D	D
541110	Offices of lawyers	107	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	107	D	D	D	D	f	D	D
5417	Scientific research & development services	436	D	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	241	D	D	D	D	j	D	D
541710	R&D in the physical, engineering, & life sciences	241	D	D	D	D	j	D	D
5417101	R&D in the physical & engineering sciences	110	D	D	D	D	j	D	D
5417102	Research & development in the life sciences	131	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	195	D	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	195	D	D	D	D	h	D	D
	Baltimore, MD PMSA								
54	**Professional, scientific, & technical services**	**71**	**593 271**	**576 191**	**236 986**	**58 376**	**4 542**	**6.1**	**2.0**
541	Professional, scientific, & technical services	71	593 271	576 191	236 986	58 376	4 542	6.1	2.0
5411	Legal services	24	D	D	D	D	e	D	D
54111	Offices of lawyers	24	D	D	D	D	e	D	D
541110	Offices of lawyers	24	D	D	D	D	e	D	D
5411102	Legal aid societies & similar legal services	24	D	D	D	D	e	D	D
5417	Scientific research & development services	47	D	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	38	D	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	38	D	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	13	D	D	D	D	h	D	D
5417102	Research & development in the life sciences	25	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	9	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	9	D	D	D	D	c	D	D
	Hagerstown, MD PMSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA—Con.								
	Washington, DC–MD–VA–WV PMSA								
54	**Professional, scientific, & technical services** ..	**470**	**2 172 287**	**1 977 764**	**831 848**	**188 648**	**16 297**	**6.0**	**5.9**
541	Professional, scientific, & technical services	470	2 172 287	1 977 764	831 848	188 648	16 297	6.0	5.9
5411	Legal services	81	52 571	45 756	24 796	5 757	721	25.1	12.4
54111	Offices of lawyers	81	52 571	45 756	24 796	5 757	721	25.1	12.4
541110	Offices of lawyers	81	52 571	45 756	24 796	5 757	721	25.1	12.4
5411102	Legal aid societies & similar legal services	81	52 571	45 756	24 796	5 757	721	25.1	12.4
5417	Scientific research & development services	389	2 119 716	1 932 008	807 052	182 891	15 576	5.6	5.7
54171	R&D in the physical, engineering, & life sciences	203	1 522 741	1 407 210	614 288	137 519	11 089	3.2	6.5
541710	R&D in the physical, engineering, & life sciences	203	1 522 741	1 407 210	614 288	137 519	11 089	3.2	6.5
5417101	R&D in the physical & engineering sciences	97	876 237	847 374	419 518	90 150	7 047	1.9	8.4
5417102	Research & development in the life sciences	106	646 504	559 836	194 770	47 369	4 042	4.8	3.9
54172	Research & development in the social sciences & humanities	186	596 975	524 798	192 764	45 372	4 487	11.7	3.7
541720	R&D in the social sciences & humanities	186	596 975	524 798	192 764	45 372	4 487	11.7	3.7
	WHEELING, WV–OH MSA								
54	**Professional, scientific, & technical services** ..	**3**	**806**	**804**	**461**	**113**	**14**	**D**	**–**
	AREA OUTSIDE WEST VIRGINIA METROPOLITAN AREAS								
54	**Professional, scientific, & technical services** ..	**20**	**D**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	20	D	D	D	D	c	D	D
5411	Legal services	12	D	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	12	D	D	D	D	b	D	D
5417	Scientific research & development services	8	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	D	c	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BARBOUR COUNTY, WV							
54	**Professional, scientific, & technical services**	**15**	**1 836**	**701**	**171**	**53**	**76.6**	**7.9**
541	Professional, scientific, & technical services	15	1 836	701	171	53	76.6	7.9
	BERKELEY COUNTY, WV							
54	**Professional, scientific, & technical services**	**81**	**55 206**	**18 097**	**4 318**	**610**	**13.7**	**7.4**
541	Professional, scientific, & technical services	81	55 206	18 097	4 318	610	13.7	7.4
5411	Legal services	31	16 795	4 509	1 016	155	31.3	9.6
54111	Offices of lawyers	30	D	D	D	c	D	D
541110	Offices of lawyers	30	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 271	1 094	277	80	29.1	17.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 271	1 094	277	80	29.1	17.9
5415	Computer systems design & related services	7	23 296	8 730	2 218	246	–	5.7
54151	Computer systems design & related services	7	23 296	8 730	2 218	246	–	5.7
541512	Computer systems design services	4	D	D	D	c	D	D
5415121	Computer systems integrators	3	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541922	Commercial photography	1	D	D	D	b	D	D

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BOONE COUNTY, WV							
54	**Professional, scientific, & technical services**	**17**	**7 472**	**2 869**	**569**	**104**	**29.1**	**–**
541	Professional, scientific, & technical services	17	7 472	2 869	569	104	29.1	–
5411	Legal services	7	4 003	713	169	33	30.2	–
54111	Offices of lawyers	7	4 003	713	169	33	30.2	–
541110	Offices of lawyers	7	4 003	713	169	33	30.2	–
5411101	Offices of lawyers (except legal aid societies)	7	4 003	713	169	33	30.2	–
5413	Architectural, engineering, & related services	5	2 323	1 146	230	43	35.2	–
	BRAXTON COUNTY, WV							
54	**Professional, scientific, & technical services**	**17**	**2 391**	**603**	**126**	**49**	**57.8**	**–**
541	Professional, scientific, & technical services	17	2 391	603	126	49	57.8	–
	BROOKE COUNTY, WV							
54	**Professional, scientific, & technical services**	**18**	**4 483**	**1 461**	**411**	**85**	**44.7**	**4.0**
541	Professional, scientific, & technical services	18	4 483	1 461	411	85	44.7	4.0
5411	Legal services	8	2 776	717	187	25	28.4	–
54111	Offices of lawyers	8	2 776	717	187	25	28.4	–
541110	Offices of lawyers	8	2 776	717	187	25	28.4	–
5411101	Offices of lawyers (except legal aid societies)	8	2 776	717	187	25	28.4	–
	CABELL COUNTY, WV							
54	**Professional, scientific, & technical services**	**179**	**76 320**	**27 733**	**6 601**	**1 206**	**29.1**	**3.9**
541	Professional, scientific, & technical services	179	76 320	27 733	6 601	1 206	29.1	3.9
5411	Legal services	74	41 695	12 934	2 899	441	30.1	1.2
54111	Offices of lawyers	72	D	D	D	e	D	D
541110	Offices of lawyers	72	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	72	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	16 714	7 134	1 751	408	33.0	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	16 714	7 134	1 751	408	33.0	1.9
541211	Offices of certified public accountants	25	D	D	D	c	D	D
541213	Tax return preparation services	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services	21	3 994	1 689	464	86	62.3	3.1
5414	Specialized design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	D	D	D	c	D	D
54161	Management consulting services	12	D	D	D	c	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
	CALHOUN COUNTY, WV							
54	**Professional, scientific, & technical services**	**5**	**598**	**245**	**61**	**16**	**100.0**	**–**
	CLAY COUNTY, WV							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	DODDRIDGE COUNTY, WV							
54	**Professional, scientific, & technical services**	**3**	**134**	**25**	**6**	**3**	**D**	**–**
	FAYETTE COUNTY, WV							
54	**Professional, scientific, & technical services**	**46**	**11 868**	**4 238**	**984**	**200**	**41.8**	**2.7**
541	Professional, scientific, & technical services	46	11 868	4 238	984	200	41.8	2.7
5411	Legal services	17	4 770	906	196	51	67.5	–
54111	Offices of lawyers	17	4 770	906	196	51	67.5	–
541110	Offices of lawyers	17	4 770	906	196	51	67.5	–
5411101	Offices of lawyers (except legal aid societies)	17	4 770	906	196	51	67.5	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 073	596	139	38	49.3	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 073	596	139	38	49.3	7.0
5413	Architectural, engineering, & related services	6	2 334	1 271	303	53	5.1	–
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	1 795	454	97	29	–	12.1
541921	Photographic studios, portrait	6	1 795	454	97	29	–	12.1
	GILMER COUNTY, WV							
54	**Professional, scientific, & technical services**	**6**	**2 144**	**483**	**125**	**37**	**36.3**	**–**
541	Professional, scientific, & technical services	6	2 144	483	125	37	36.3	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GRANT COUNTY, WV							
54	**Professional, scientific, & technical services**	**14**	**2 125**	**713**	**220**	**34**	**53.8**	**.4**
541	Professional, scientific, & technical services	14	2 125	713	220	34	53.8	.4
	GREENBRIER COUNTY, WV							
54	**Professional, scientific, & technical services**	**48**	**8 124**	**2 436**	**572**	**123**	**65.1**	**4.3**
541	Professional, scientific, & technical services	48	8 124	2 436	572	123	65.1	4.3
5411	Legal services	17	4 008	1 050	230	46	75.2	3.6
54111	Offices of lawyers	17	4 008	1 050	230	46	75.2	3.6
541110	Offices of lawyers	17	4 008	1 050	230	46	75.2	3.6
5411101	Offices of lawyers (except legal aid societies)	17	4 008	1 050	230	46	75.2	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 571	560	125	32	50.6	11.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 571	560	125	32	50.6	11.8
	HAMPSHIRE COUNTY, WV							
54	**Professional, scientific, & technical services**	**15**	**2 046**	**679**	**160**	**48**	**94.1**	**–**
541	Professional, scientific, & technical services	15	2 046	679	160	48	94.1	–
	HANCOCK COUNTY, WV							
54	**Professional, scientific, & technical services**	**47**	**20 089**	**4 593**	**1 080**	**190**	**59.4**	**2.1**
541	Professional, scientific, & technical services	47	20 089	4 593	1 080	190	59.4	2.1
5411	Legal services	29	14 591	2 214	509	103	60.3	2.9
54111	Offices of lawyers	28	D	D	D	c	D	D
541110	Offices of lawyers	28	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	889	270	54	22	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	889	270	54	22	100.0	–
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	HARDY COUNTY, WV							
54	**Professional, scientific, & technical services**	**10**	**1 821**	**265**	**68**	**24**	**46.3**	**.2**
541	Professional, scientific, & technical services	10	1 821	265	68	24	46.3	.2
	HARRISON COUNTY, WV							
54	**Professional, scientific, & technical services**	**115**	**61 361**	**21 667**	**5 184**	**836**	**28.5**	**8.5**
541	Professional, scientific, & technical services	115	61 361	21 667	5 184	836	28.5	8.5
5411	Legal services	39	26 632	10 086	1 983	269	20.6	5.0
54111	Offices of lawyers	38	D	D	D	e	D	D
541110	Offices of lawyers	38	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	9 746	3 766	961	205	20.8	15.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	9 746	3 766	961	205	20.8	15.1
541211	Offices of certified public accountants	16	7 102	2 893	702	106	10.5	15.9
541213	Tax return preparation services	2	D	D	D	b	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	17 702	6 087	1 906	254	48.3	6.4
54133	Engineering services	11	12 524	3 880	1 379	138	47.0	7.9
541330	Engineering services	11	12 524	3 880	1 379	138	47.0	7.9
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
	JACKSON COUNTY, WV							
54	**Professional, scientific, & technical services**	**25**	**5 843**	**2 277**	**675**	**90**	**47.6**	**19.7**
541	Professional, scientific, & technical services	25	5 843	2 277	675	90	47.6	19.7
5413	Architectural, engineering, & related services	6	2 114	1 112	244	36	44.8	39.1
	JEFFERSON COUNTY, WV							
54	**Professional, scientific, & technical services**	**53**	**16 076**	**8 405**	**1 916**	**283**	**19.9**	**7.3**
541	Professional, scientific, & technical services	53	16 076	8 405	1 916	283	19.9	7.3
5411	Legal services	18	4 491	1 824	391	59	14.1	10.0
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 536	533	152	39	30.9	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 536	533	152	39	30.9	–
5413	Architectural, engineering, & related services	7	5 348	3 613	889	109	7.7	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	KANAWHA COUNTY, WV							
54	**Professional, scientific, & technical services**	**525**	**384 489**	**125 544**	**27 850**	**4 387**	**20.9**	**6.6**
541	Professional, scientific, & technical services	525	384 489	125 544	27 850	4 387	20.9	6.6
5411	Legal services	200	204 691	54 296	11 473	1 617	18.6	2.4
54111	Offices of lawyers	197	D	D	D	g	D	D
541110	Offices of lawyers	197	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	197	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	90	44 763	16 188	3 815	691	18.4	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	90	44 763	16 188	3 815	691	18.4	6.2
541211	Offices of certified public accountants	53	38 947	14 027	3 289	427	15.7	6.6
541213	Tax return preparation services	10	D	D	D	c	D	D
541219	Other accounting services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	93	62 202	28 746	6 619	853	25.5	11.3
54131	Architectural services	18	13 793	5 905	1 105	112	21.6	3.3
541310	Architectural services	18	13 793	5 905	1 105	112	21.6	3.3
54133	Engineering services	51	38 244	18 546	4 465	551	31.3	16.4
541330	Engineering services	51	38 244	18 546	4 465	551	31.3	16.4
54138	Testing laboratories	8	8 071	3 528	853	142	3.2	.6
541380	Testing laboratories	8	8 071	3 528	853	142	3.2	.6
5414	Specialized design services	9	2 370	633	148	31	8.3	11.2
5415	Computer systems design & related services	21	D	D	D	c	D	D
54151	Computer systems design & related services	21	D	D	D	c	D	D
541512	Computer systems design services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	53	24 417	10 879	2 116	407	30.4	10.4
54161	Management consulting services	39	D	D	D	e	D	D
541611	Administrative management & general management consulting service	19	D	D	D	c	D	D
54162	Environmental consulting services	8	D	D	D	b	D	D
541620	Environmental consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	38	D	D	D	c	D	D
54182	Public relations agencies	12	7 357	3 179	763	77	21.7	1.2
541820	Public relations agencies	12	7 357	3 179	763	77	21.7	1.2
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5418903	Sign painting & lettering shop	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	21	D	D	D	e	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D
	LEWIS COUNTY, WV							
54	**Professional, scientific, & technical services**	**14**	**4 974**	**1 190**	**281**	**77**	**19.7**	**6.6**
541	Professional, scientific, & technical services	14	4 974	1 190	281	77	19.7	6.6
5411	Legal services	9	3 761	866	201	46	11.5	–
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
	LINCOLN COUNTY, WV							
54	**Professional, scientific, & technical services**	**15**	**4 385**	**1 996**	**485**	**78**	**40.1**	**10.1**
541	Professional, scientific, & technical services	15	4 385	1 996	485	78	40.1	10.1
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	LOGAN COUNTY, WV							
54	**Professional, scientific, & technical services**	**45**	**16 247**	**7 039**	**1 640**	**341**	**23.1**	**10.8**
541	Professional, scientific, & technical services	45	16 247	7 039	1 640	341	23.1	10.8
5411	Legal services	17	5 940	1 816	430	66	18.8	4.5
54111	Offices of lawyers	17	5 940	1 816	430	66	18.8	4.5
541110	Offices of lawyers	17	5 940	1 816	430	66	18.8	4.5
5411101	Offices of lawyers (except legal aid societies)	17	5 940	1 816	430	66	18.8	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 647	2 854	682	156	28.0	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 647	2 854	682	156	28.0	12.8
541219	Other accounting services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	4 716	2 194	484	83	8.5	19.0
	MCDOWELL COUNTY, WV							
54	**Professional, scientific, & technical services**	**22**	**6 360**	**1 964**	**406**	**128**	**80.7**	**15.1**
541	Professional, scientific, & technical services	22	6 360	1 964	406	128	80.7	15.1
5411	Legal services	10	3 157	309	65	18	96.8	–
54111	Offices of lawyers	10	3 157	309	65	18	96.8	–
541110	Offices of lawyers	10	3 157	309	65	18	96.8	–
5411101	Offices of lawyers (except legal aid societies)	10	3 157	309	65	18	96.8	–
5413	Architectural, engineering, & related services	5	2 787	1 509	312	78	67.5	32.5

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MARION COUNTY, WV							
54	**Professional, scientific, & technical services**	**80**	**48 048**	**17 834**	**3 941**	**581**	**20.4**	**.6**
541	Professional, scientific, & technical services	80	48 048	17 834	3 941	581	20.4	.6
5411	Legal services	26	7 234	2 116	464	87	25.3	.2
54111	Offices of lawyers	26	7 234	2 116	464	87	25.3	.2
541110	Offices of lawyers	26	7 234	2 116	464	87	25.3	.2
5411101	Offices of lawyers (except legal aid societies)	26	7 234	2 116	464	87	25.3	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 951	1 558	342	84	47.6	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 951	1 558	342	84	47.6	2.2
5413	Architectural, engineering, & related services	12	12 687	4 066	1 133	141	22.9	.3
54133	Engineering services	7	10 921	3 432	972	115	26.5	–
541330	Engineering services	7	10 921	3 432	972	115	26.5	–
5415	Computer systems design & related services	11	17 489	8 205	1 525	165	15.1	–
54151	Computer systems design & related services	11	17 489	8 205	1 525	165	15.1	–
541511	Custom computer programming services	6	D	D	D	b	D	D
541512	Computer systems design services	4	5 993	3 091	516	61	43.9	–
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
	MARSHALL COUNTY, WV							
54	**Professional, scientific, & technical services**	**24**	**9 570**	**3 390**	**401**	**100**	**16.0**	**3.2**
541	Professional, scientific, & technical services	24	9 570	3 390	401	100	16.0	3.2
5411	Legal services	11	4 215	1 354	167	48	16.5	7.2
54111	Offices of lawyers	11	4 215	1 354	167	48	16.5	7.2
541110	Offices of lawyers	11	4 215	1 354	167	48	16.5	7.2
5411101	Offices of lawyers (except legal aid societies)	11	4 215	1 354	167	48	16.5	7.2
5418	Advertising & related services	2	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418903	Sign painting & lettering shop	1	D	D	D	b	D	D
	MASON COUNTY, WV							
54	**Professional, scientific, & technical services**	**22**	**3 771**	**1 070**	**238**	**68**	**43.6**	**8.7**
541	Professional, scientific, & technical services	22	3 771	1 070	238	68	43.6	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	MERCER COUNTY, WV							
54	**Professional, scientific, & technical services**	**81**	**37 681**	**11 044**	**2 573**	**543**	**34.5**	**3.9**
541	Professional, scientific, & technical services	81	37 681	11 044	2 573	543	34.5	3.9
5411	Legal services	33	15 605	3 957	932	161	34.6	2.5
54111	Offices of lawyers	33	15 605	3 957	932	161	34.6	2.5
541110	Offices of lawyers	33	15 605	3 957	932	161	34.6	2.5
5411101	Offices of lawyers (except legal aid societies)	33	15 605	3 957	932	161	34.6	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	7 489	2 913	772	228	28.5	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	7 489	2 913	772	228	28.5	6.7
541211	Offices of certified public accountants	14	4 869	1 469	347	67	37.3	7.4
541213	Tax return preparation services	1	D	D	D	b	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	5 868	2 964	584	88	82.5	4.6
5416	Management, scientific, & technical consulting services	4	D	D	D	a	D	D
54169	Other scientific & technical consulting services	1	D	D	D	a	D	D
541690	Other scientific & technical consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
	MINERAL COUNTY, WV							
54	**Professional, scientific, & technical services**	**20**	**3 148**	**748**	**184**	**66**	**87.4**	**1.8**
541	Professional, scientific, & technical services	20	3 148	748	184	66	87.4	1.8
	MINGO COUNTY, WV							
54	**Professional, scientific, & technical services**	**56**	**11 992**	**4 037**	**872**	**248**	**57.9**	**3.9**
541	Professional, scientific, & technical services	56	11 992	4 037	872	248	57.9	3.9
5411	Legal services	23	6 447	1 724	354	76	55.8	–
54111	Offices of lawyers	23	6 447	1 724	354	76	55.8	–
541110	Offices of lawyers	23	6 447	1 724	354	76	55.8	–
5411101	Offices of lawyers (except legal aid societies)	23	6 447	1 724	354	76	55.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 234	773	181	70	79.8	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 234	773	181	70	79.8	9.0
5413	Architectural, engineering, & related services	10	2 149	1 040	226	51	54.6	–

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MONONGALIA COUNTY, WV							
54	**Professional, scientific, & technical services**	**143**	**70 815**	**22 957**	**5 566**	**902**	**17.7**	**14.2**
541	Professional, scientific, & technical services	143	70 815	22 957	5 566	902	17.7	14.2
5411	Legal services	57	20 592	6 170	1 382	232	30.5	23.4
54111	Offices of lawyers	57	20 592	6 170	1 382	232	30.5	23.4
541110	Offices of lawyers	57	20 592	6 170	1 382	232	30.5	23.4
5411101	Offices of lawyers (except legal aid societies)	57	20 592	6 170	1 382	232	30.5	23.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	5 429	1 862	474	122	59.1	12.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	5 429	1 862	474	122	59.1	12.3
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	18 722	6 780	1 663	217	4.0	.9
54133	Engineering services	16	14 873	5 617	1 403	176	4.8	.7
541330	Engineering services	16	14 873	5 617	1 403	176	4.8	.7
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	2	D	D	D	b	D	D
5415	Computer systems design & related services	11	3 749	1 352	243	44	44.8	36.4
54151	Computer systems design & related services	11	3 749	1 352	243	44	44.8	36.4
5416	Management, scientific, & technical consulting services	9	4 020	2 824	682	163	5.4	10.1
54161	Management consulting services	7	D	D	D	c	D	D
5417	Scientific research & development services	4	11 083	2 223	723	48	–	11.4
5418	Advertising & related services	8	2 081	613	131	25	12.4	32.8
	MONROE COUNTY, WV							
54	**Professional, scientific, & technical services**	**9**	**847**	**98**	**23**	**10**	**62.0**	**22.0**
	MORGAN COUNTY, WV							
54	**Professional, scientific, & technical services**	**10**	**1 543**	**438**	**78**	**20**	**32.6**	**32.1**
541	Professional, scientific, & technical services	10	1 543	438	78	20	32.6	32.1
	NICHOLAS COUNTY, WV							
54	**Professional, scientific, & technical services**	**45**	**9 917**	**3 438**	**808**	**197**	**59.6**	**3.5**
541	Professional, scientific, & technical services	45	9 917	3 438	808	197	59.6	3.5
5411	Legal services	11	3 548	698	170	41	71.1	–
54111	Offices of lawyers	11	3 548	698	170	41	71.1	–
541110	Offices of lawyers	11	3 548	698	170	41	71.1	–
5411101	Offices of lawyers (except legal aid societies)	11	3 548	698	170	41	71.1	–
5413	Architectural, engineering, & related services	19	4 386	2 028	464	108	60.4	6.7
	OHIO COUNTY, WV							
54	**Professional, scientific, & technical services**	**115**	**81 028**	**23 366**	**5 162**	**923**	**37.2**	**6.9**
541	Professional, scientific, & technical services	115	81 028	23 366	5 162	923	37.2	6.9
5411	Legal services	50	48 854	12 338	2 567	360	27.7	3.6
54111	Offices of lawyers	50	48 854	12 338	2 567	360	27.7	3.6
541110	Offices of lawyers	50	48 854	12 338	2 567	360	27.7	3.6
5411101	Offices of lawyers (except legal aid societies)	50	48 854	12 338	2 567	360	27.7	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	11 922	4 028	945	296	51.1	23.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	11 922	4 028	945	296	51.1	23.2
541211	Offices of certified public accountants	14	7 696	2 624	618	89	54.2	18.8
541213	Tax return preparation services	3	D	D	D	b	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
	PENDLETON COUNTY, WV							
54	**Professional, scientific, & technical services**	**6**	**549**	**138**	**34**	**7**	**63.2**	**–**
	PLEASANTS COUNTY, WV							
54	**Professional, scientific, & technical services**	**7**	**549**	**113**	**40**	**20**	**33.2**	**23.0**
	POCAHONTAS COUNTY, WV							
54	**Professional, scientific, & technical services**	**4**	**455**	**85**	**21**	**7**	**100.0**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	PRESTON COUNTY, WV							
54	**Professional, scientific, & technical services**	**33**	**5 534**	**1 883**	**457**	**112**	**66.7**	**2.3**
541	Professional, scientific, & technical services	33	5 534	1 883	457	112	66.7	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 708	638	167	36	76.2	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 708	638	167	36	76.2	3.3
5413	Architectural, engineering, & related services	7	1 827	813	194	46	62.0	3.9
	PUTNAM COUNTY, WV							
54	**Professional, scientific, & technical services**	**66**	**26 082**	**9 929**	**2 391**	**414**	**31.0**	**5.7**
541	Professional, scientific, & technical services	66	26 082	9 929	2 391	414	31.0	5.7
5411	Legal services	14	3 174	717	168	32	45.0	1.5
54111	Offices of lawyers	14	3 174	717	168	32	45.0	1.5
541110	Offices of lawyers	14	3 174	717	168	32	45.0	1.5
5411101	Offices of lawyers (except legal aid societies)	14	3 174	717	168	32	45.0	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 871	862	219	74	87.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 871	862	219	74	87.6	–
5413	Architectural, engineering, & related services	22	14 821	6 969	1 650	256	15.7	9.7
54133	Engineering services	14	11 862	5 905	1 411	203	3.4	10.8
541330	Engineering services	14	11 862	5 905	1 411	203	3.4	10.8
5416	Management, scientific, & technical consulting services	10	3 654	860	228	38	14.0	–
	RALEIGH COUNTY, WV							
54	**Professional, scientific, & technical services**	**116**	**53 383**	**23 189**	**5 183**	**765**	**31.6**	**6.4**
541	Professional, scientific, & technical services	116	53 383	23 189	5 183	765	31.6	6.4
5411	Legal services	38	14 693	4 536	1 085	174	36.5	1.8
54111	Offices of lawyers	37	D	D	D	c	D	D
541110	Offices of lawyers	37	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	37	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	5 978	2 770	736	108	30.4	13.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	5 978	2 770	736	108	30.4	13.6
541211	Offices of certified public accountants	15	4 001	1 800	420	60	31.2	4.8
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	23 101	11 290	2 514	344	23.6	4.6
54133	Engineering services	16	12 093	6 151	1 290	175	32.2	1.6
541330	Engineering services	16	12 093	6 151	1 290	175	32.2	1.6
54138	Testing laboratories	5	7 741	3 749	893	115	8.9	8.2
541380	Testing laboratories	5	7 741	3 749	893	115	8.9	8.2
5416	Management, scientific, & technical consulting services	10	6 869	3 846	696	92	44.1	12.2
54161	Management consulting services	7	D	D	D	a	D	D
	RANDOLPH COUNTY, WV							
54	**Professional, scientific, & technical services**	**47**	**9 246**	**3 699**	**818**	**185**	**38.3**	**19.4**
541	Professional, scientific, & technical services	47	9 246	3 699	818	185	38.3	19.4
5411	Legal services	24	5 254	1 916	421	87	40.5	6.6
54111	Offices of lawyers	24	5 254	1 916	421	87	40.5	6.6
541110	Offices of lawyers	24	5 254	1 916	421	87	40.5	6.6
5411101	Offices of lawyers (except legal aid societies)	24	5 254	1 916	421	87	40.5	6.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 485	554	116	47	27.7	42.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 485	554	116	47	27.7	42.6
5413	Architectural, engineering, & related services	10	1 953	908	224	42	29.2	41.2
	RITCHIE COUNTY, WV							
54	**Professional, scientific, & technical services**	**10**	**1 668**	**328**	**79**	**32**	**35.9**	**4.0**
541	Professional, scientific, & technical services	10	1 668	328	79	32	35.9	4.0
	ROANE COUNTY, WV							
54	**Professional, scientific, & technical services**	**16**	**3 718**	**1 257**	**286**	**76**	**84.3**	**3.0**
541	Professional, scientific, & technical services	16	3 718	1 257	286	76	84.3	3.0
5413	Architectural, engineering, & related services	4	1 968	661	140	31	86.0	–
	SUMMERS COUNTY, WV							
54	**Professional, scientific, & technical services**	**8**	**3 177**	**530**	**114**	**53**	**16.2**	**4.5**
541	Professional, scientific, & technical services	8	3 177	530	114	53	16.2	4.5
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	TAYLOR COUNTY, WV							
54	**Professional, scientific, & technical services**	**7**	**503**	**108**	**19**	**10**	**40.8**	**–**

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	TUCKER COUNTY, WV							
54	**Professional, scientific, & technical services**	**7**	**899**	**254**	**55**	**17**	**64.0**	**–**
541	Professional, scientific, & technical services	7	899	254	55	17	64.0	–
	TYLER COUNTY, WV							
54	**Professional, scientific, & technical services**	**7**	**610**	**155**	**37**	**13**	**37.4**	**28.0**
	UPSHUR COUNTY, WV							
54	**Professional, scientific, & technical services**	**32**	**6 916**	**2 482**	**550**	**119**	**27.4**	**6.5**
541	Professional, scientific, & technical services	32	6 916	2 482	550	119	27.4	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 638	342	74	30	29.2	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 638	342	74	30	29.2	–
	WAYNE COUNTY, WV							
54	**Professional, scientific, & technical services**	**23**	**8 053**	**3 265**	**682**	**132**	**38.8**	**3.6**
541	Professional, scientific, & technical services	23	8 053	3 265	682	132	38.8	3.6
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
	WEBSTER COUNTY, WV							
54	**Professional, scientific, & technical services**	**7**	**1 252**	**321**	**68**	**25**	**76.3**	**20.9**
541	Professional, scientific, & technical services	7	1 252	321	68	25	76.3	20.9
	WETZEL COUNTY, WV							
54	**Professional, scientific, & technical services**	**17**	**4 793**	**1 509**	**355**	**87**	**54.9**	**25.5**
541	Professional, scientific, & technical services	17	4 793	1 509	355	87	54.9	25.5
5413	Architectural, engineering, & related services	3	1 354	513	105	20	D	–
	WIRT COUNTY, WV							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	WOOD COUNTY, WV							
54	**Professional, scientific, & technical services**	**134**	**59 017**	**20 636**	**5 204**	**885**	**31.8**	**12.6**
541	Professional, scientific, & technical services	134	59 017	20 636	5 204	885	31.8	12.6
5411	Legal services	47	14 408	2 931	655	145	55.7	6.8
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	8 956	4 023	1 242	261	16.8	28.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	8 956	4 023	1 242	261	16.8	28.5
541211	Offices of certified public accountants	18	5 388	2 477	649	101	19.7	10.9
541213	Tax return preparation services	3	D	D	D	c	D	D
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	8 623	3 879	755	96	35.5	2.9
5416	Management, scientific, & technical consulting services	12	4 404	1 300	270	53	31.4	9.2
54161	Management consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	12	15 985	6 390	1 714	205	6.2	14.6
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	WYOMING COUNTY, WV							
54	**Professional, scientific, & technical services**	**23**	**4 611**	**1 553**	**329**	**83**	**39.6**	**26.8**
541	Professional, scientific, & technical services	23	4 611	1 553	329	83	39.6	26.8
5411	Legal services	14	3 382	943	207	48	33.9	36.5
54111	Offices of lawyers	14	3 382	943	207	48	33.9	36.5
541110	Offices of lawyers	14	3 382	943	207	48	33.9	36.5
5411101	Offices of lawyers (except legal aid societies)	14	3 382	943	207	48	33.9	36.5

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BARBOURSVILLE, WV							
54	**Professional, scientific, & technical services**	**12**	**2 102**	**648**	**166**	**55**	**58.9**	**6.8**
541	Professional, scientific, & technical services	12	2 102	648	166	55	58.9	6.8
	BECKLEY, WV							
54	**Professional, scientific, & technical services**	**78**	**31 363**	**12 197**	**2 923**	**440**	**37.2**	**4.9**
541	Professional, scientific, & technical services	78	31 363	12 197	2 923	440	37.2	4.9
5411	Legal services	35	14 466	4 467	1 069	166	35.5	1.8
54111	Offices of lawyers	35	14 466	4 467	1 069	166	35.5	1.8
541110	Offices of lawyers	35	14 466	4 467	1 069	166	35.5	1.8
5411101	Offices of lawyers (except legal aid societies)	35	14 466	4 467	1 069	166	35.5	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 435	2 176	580	76	29.1	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 435	2 176	580	76	29.1	11.9
541219	Other accounting services	7	1 483	718	251	28	24.6	22.4
5413	Architectural, engineering, & related services	17	10 186	4 854	1 122	152	43.5	2.7
	BETHLEHEM, WV							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BLUEFIELD, WV							
54	**Professional, scientific, & technical services**	**33**	**13 932**	**4 642**	**1 141**	**208**	**15.0**	**2.3**
541	Professional, scientific, & technical services	33	13 932	4 642	1 141	208	15.0	2.3
5411	Legal services	11	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	4 645	1 920	465	94	17.8	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	4 645	1 920	465	94	17.8	5.1
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
	BRIDGEPORT, WV							
54	**Professional, scientific, & technical services**	**28**	**11 070**	**2 500**	**599**	**167**	**65.0**	**14.8**
541	Professional, scientific, & technical services	28	11 070	2 500	599	167	65.0	14.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 743	718	212	83	37.6	13.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 743	718	212	83	37.6	13.7
541213	Tax return preparation services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	6 017	820	182	37	93.7	1.9
	BUCKHANNON, WV							
54	**Professional, scientific, & technical services**	**25**	**3 869**	**1 149**	**260**	**81**	**43.6**	**11.4**
541	Professional, scientific, & technical services	25	3 869	1 149	260	81	43.6	11.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
	CHARLESTON, WV							

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CHARLESTON, WV—Con.							
54	**Professional, scientific, & technical services**	**371**	**326 833**	**103 723**	**22 519**	**3 413**	**19.9**	**3.2**
541	Professional, scientific, & technical services	371	326 833	103 723	22 519	3 413	19.9	3.2
5411	Legal services	180	197 238	52 910	11 152	1 547	18.3	2.3
54111	Offices of lawyers	178	D	D	D	g	D	D
541110	Offices of lawyers	178	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	178	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	57	38 215	13 695	3 184	437	15.3	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	57	38 215	13 695	3 184	437	15.3	1.6
541211	Offices of certified public accountants	41	35 323	12 525	2 992	384	13.4	1.2
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	47	39 508	17 841	3 748	486	20.9	2.8
54131	Architectural services	10	12 148	5 431	987	96	11.7	3.0
541310	Architectural services	10	12 148	5 431	987	96	11.7	3.0
54133	Engineering services	29	21 184	9 941	2 197	288	29.8	3.1
541330	Engineering services	29	21 184	9 941	2 197	288	29.8	3.1
5415	Computer systems design & related services	7	6 031	1 221	322	41	23.6	2.6
54151	Computer systems design & related services	7	6 031	1 221	322	41	23.6	2.6
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	30	15 620	8 071	1 574	275	38.7	.2
54161	Management consulting services	22	12 639	6 545	1 457	233	24.4	.1
541611	Administrative management & general management consulting service	10	9 873	5 012	1 163	164	5.8	–
5418	Advertising & related services	29	19 132	6 885	1 812	206	27.3	18.2
54182	Public relations agencies	11	D	D	D	b	D	D
541820	Public relations agencies	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	e	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	CHARLES TOWN, WV							
54	**Professional, scientific, & technical services**	**22**	**8 655**	**4 731**	**1 128**	**160**	**9.1**	**1.0**
541	Professional, scientific, & technical services	22	8 655	4 731	1 128	160	9.1	1.0
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	CHESTER, WV							
54	**Professional, scientific, & technical services**	**7**	**1 001**	**175**	**26**	**12**	**80.9**	**–**
541	Professional, scientific, & technical services	7	1 001	175	26	12	80.9	–
	CLARKSBURG, WV							
54	**Professional, scientific, & technical services**	**65**	**44 023**	**16 742**	**4 069**	**550**	**16.8**	**5.9**
541	Professional, scientific, & technical services	65	44 023	16 742	4 069	550	16.8	5.9
5411	Legal services	32	25 193	9 798	1 935	257	19.4	1.9
54111	Offices of lawyers	31	D	D	D	e	D	D
541110	Offices of lawyers	31	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	6 502	2 892	711	109	8.0	16.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	6 502	2 892	711	109	8.0	16.9
541211	Offices of certified public accountants	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	D	D	D	c	D	D
	CORPORATION OF RANSON, WV							
54	**Professional, scientific, & technical services**	**3**	**630**	**265**	**75**	**15**	**D**	**–**
	DUNBAR, WV							
54	**Professional, scientific, & technical services**	**10**	**3 455**	**967**	**235**	**36**	**31.5**	**66.3**
541	Professional, scientific, & technical services	10	3 455	967	235	36	31.5	66.3
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ELKINS, WV							
54	**Professional, scientific, & technical services**	**37**	**7 480**	**2 916**	**630**	**149**	**39.7**	**12.9**
541	Professional, scientific, & technical services	37	7 480	2 916	630	149	39.7	12.9
5411	Legal services	23	D	D	D	b	D	D
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
	FAIRMONT, WV							
54	**Professional, scientific, & technical services**	**59**	**38 081**	**13 768**	**3 083**	**455**	**19.9**	**.6**
541	Professional, scientific, & technical services	59	38 081	13 768	3 083	455	19.9	.6
5411	Legal services	23	D	D	D	b	D	D
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 733	1 454	315	74	49.9	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 733	1 454	315	74	49.9	2.4
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5415	Computer systems design & related services	8	14 422	6 189	1 190	125	7.6	–
54151	Computer systems design & related services	8	14 422	6 189	1 190	125	7.6	–
541512	Computer systems design services	2	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	b	D	D
	FOLLANSBEE, WV							
54	**Professional, scientific, & technical services**	**4**	**907**	**393**	**141**	**25**	**100.0**	**–**
541	Professional, scientific, & technical services	4	907	393	141	25	100.0	–
	GRAFTON, WV							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	HINTON, WV							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	HUNTINGTON, WV *							
54	**Professional, scientific, & technical services**	**140**	**67 786**	**24 116**	**5 666**	**992**	**28.2**	**3.4**
541	Professional, scientific, & technical services	140	67 786	24 116	5 666	992	28.2	3.4
5411	Legal services	67	41 044	12 760	2 860	426	29.4	.8
54111	Offices of lawyers	66	D	D	D	e	D	D
541110	Offices of lawyers	66	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	66	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	12 880	5 274	1 275	340	34.9	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	12 880	5 274	1 275	340	34.9	3.4
541211	Offices of certified public accountants	19	10 496	4 401	952	168	37.4	.8
541213	Tax return preparation services	6	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	2 645	1 095	322	52	55.3	3.8
5416	Management, scientific, & technical consulting services	10	4 174	2 279	596	99	3.3	8.1
54161	Management consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	5	3 047	780	83	21	12.0	24.8
	HUNTINGTON, WV (CABELL COUNTY PART) *							
54	**Professional, scientific, & technical services**	**136**	**65 361**	**23 400**	**5 538**	**960**	**28.8**	**3.2**
541	Professional, scientific, & technical services	136	65 361	23 400	5 538	960	28.8	3.2
5411	Legal services	67	41 044	12 760	2 860	426	29.4	.8
54111	Offices of lawyers	66	D	D	D	e	D	D
541110	Offices of lawyers	66	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	66	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	D	D	D	e	D	D
541211	Offices of certified public accountants	19	10 496	4 401	952	168	37.4	.8
541213	Tax return preparation services	6	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	2 645	1 095	322	52	55.3	3.8
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
54161	Management consulting services	8	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	HUNTINGTON, WV (WAYNE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**4**	**2 425**	**716**	**128**	**32**	**12.0**	**10.8**
541	Professional, scientific, & technical services	4	2 425	716	128	32	12.0	10.8
5418	Advertising & related services	2	D	D	D	a	D	D
	HURRICANE, WV							
54	**Professional, scientific, & technical services**	**15**	**4 577**	**1 489**	**358**	**58**	**64.9**	**–**
541	Professional, scientific, & technical services	15	4 577	1 489	358	58	64.9	–
5413	Architectural, engineering, & related services	4	1 819	607	140	18	46.5	–
	KENOVA, WV							
54	**Professional, scientific, & technical services**	**4**	**872**	**227**	**40**	**7**	**63.1**	**–**
	KEYSER, WV							
54	**Professional, scientific, & technical services**	**16**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
	KINGWOOD, WV							
54	**Professional, scientific, & technical services**	**18**	**3 650**	**1 412**	**336**	**71**	**59.5**	**3.5**
541	Professional, scientific, & technical services	18	3 650	1 412	336	71	59.5	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 481	593	147	25	72.5	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 481	593	147	25	72.5	3.8
	LEWISBURG, WV							
54	**Professional, scientific, & technical services**	**29**	**5 119**	**1 579**	**396**	**77**	**73.8**	**3.6**
541	Professional, scientific, & technical services	29	5 119	1 579	396	77	73.8	3.6
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
	MADISON, WV							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5411	Legal services	5	D	D	D	b	D	D
54111	Offices of lawyers	5	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	5	D	D	D	b	D	D
	MARTINSBURG, WV							
54	**Professional, scientific, & technical services**	**52**	**34 491**	**9 688**	**2 024**	**302**	**17.0**	**8.2**
541	Professional, scientific, & technical services	52	34 491	9 688	2 024	302	17.0	8.2
5411	Legal services	26	13 034	3 148	714	130	37.4	12.3
54111	Offices of lawyers	26	13 034	3 148	714	130	37.4	12.3
541110	Offices of lawyers	26	13 034	3 148	714	130	37.4	12.3
5411101	Offices of lawyers (except legal aid societies)	26	13 034	3 148	714	130	37.4	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 979	1 019	251	74	22.2	19.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 979	1 019	251	74	22.2	19.7
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
	MORGANTOWN, WV							
54	**Professional, scientific, & technical services**	**98**	**52 462**	**17 396**	**4 208**	**647**	**14.2**	**14.9**
541	Professional, scientific, & technical services	98	52 462	17 396	4 208	647	14.2	14.9
5411	Legal services	46	18 080	5 555	1 246	210	25.4	26.6
54111	Offices of lawyers	46	18 080	5 555	1 246	210	25.4	26.6
541110	Offices of lawyers	46	18 080	5 555	1 246	210	25.4	26.6
5411101	Offices of lawyers (except legal aid societies)	46	18 080	5 555	1 246	210	25.4	26.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 882	1 055	264	48	61.7	23.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 882	1 055	264	48	61.7	23.2
5413	Architectural, engineering, & related services	16	14 501	5 262	1 303	156	2.6	.4
54133	Engineering services	9	D	D	D	c	D	D
541330	Engineering services	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	c	D	D
54161	Management consulting services	5	D	D	D	c	D	D
5417	Scientific research & development services	3	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	MOUNDSVILLE, WV							
54	**Professional, scientific, & technical services**	**16**	**8 612**	**3 196**	**358**	**88**	**9.4**	**3.5**
541	Professional, scientific, & technical services	16	8 612	3 196	358	88	9.4	3.5
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418903	Sign painting & lettering shop	1	D	D	D	b	D	D
	NEW MARTINSVILLE, WV							
54	**Professional, scientific, & technical services**	**14**	**4 081**	**1 242**	**305**	**73**	**54.7**	**29.9**
541	Professional, scientific, & technical services	14	4 081	1 242	305	73	54.7	29.9
	NITRO, WV *							
54	**Professional, scientific, & technical services**	**11**	**5 155**	**1 069**	**280**	**47**	**6.3**	**43.5**
541	Professional, scientific, & technical services	11	5 155	1 069	280	47	6.3	43.5
	NITRO, WV (KANAWHA COUNTY PART) *							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	NITRO, WV (PUTNAM COUNTY PART) *							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
	OAK HILL, WV							
54	**Professional, scientific, & technical services**	**11**	**2 543**	**669**	**135**	**41**	**14.5**	**11.5**
541	Professional, scientific, & technical services	11	2 543	669	135	41	14.5	11.5
	PADEN CITY, WV *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	PADEN CITY, WV (TYLER COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	PARKERSBURG, WV							
54	**Professional, scientific, & technical services**	**97**	**44 031**	**15 048**	**3 988**	**668**	**26.8**	**10.6**
541	Professional, scientific, & technical services	97	44 031	15 048	3 988	668	26.8	10.6
5411	Legal services	44	14 036	2 879	643	141	57.2	4.5
54111	Offices of lawyers	42	D	D	D	c	D	D
541110	Offices of lawyers	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	7 877	3 671	1 122	241	9.6	28.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	7 877	3 671	1 122	241	9.6	28.2
541211	Offices of certified public accountants	11	D	D	D	b	D	D
541213	Tax return preparation services	3	D	D	D	c	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	7	12 273	5 190	1 434	158	.2	3.3
	PETERSBURG, WV							
54	**Professional, scientific, & technical services**	**5**	**883**	**361**	**135**	**15**	**–**	**–**
541	Professional, scientific, & technical services	5	883	361	135	15	–	–
	PHILIPPI, WV							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**a**	**D**	**D**

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	POINT PLEASANT, WV							
54	**Professional, scientific, & technical services**	**17**	**3 179**	**995**	**227**	**58**	**36.2**	**10.3**
541	Professional, scientific, & technical services	17	3 179	995	227	58	36.2	10.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
	PRINCETON, WV							
54	**Professional, scientific, & technical services**	**37**	**16 650**	**5 591**	**1 248**	**290**	**64.0**	**5.5**
541	Professional, scientific, & technical services	37	16 650	5 591	1 248	290	64.0	5.5
5411	Legal services	20	7 762	1 610	333	74	57.5	5.1
54111	Offices of lawyers	20	7 762	1 610	333	74	57.5	5.1
541110	Offices of lawyers	20	7 762	1 610	333	74	57.5	5.1
5411101	Offices of lawyers (except legal aid societies)	20	7 762	1 610	333	74	57.5	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	5 465	2 771	543	77	85.3	4.9
	RAVENSWOOD, WV							
54	**Professional, scientific, & technical services**	**7**	**872**	**79**	**22**	**11**	**63.6**	**30.0**
	RICHWOOD, WV							
54	**Professional, scientific, & technical services**	**3**	**206**	**60**	**10**	**4**	**100.0**	**–**
	RIPLEY, WV							
54	**Professional, scientific, & technical services**	**10**	**2 776**	**929**	**209**	**37**	**45.7**	**–**
541	Professional, scientific, & technical services	10	2 776	929	209	37	45.7	–
	ST. ALBANS, WV							
54	**Professional, scientific, & technical services**	**26**	**8 515**	**3 430**	**730**	**119**	**58.3**	**19.0**
541	Professional, scientific, & technical services	26	8 515	3 430	730	119	58.3	19.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 582	1 027	209	34	39.4	60.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 582	1 027	209	34	39.4	60.6
5413	Architectural, engineering, & related services	8	4 048	1 696	373	47	81.3	–
	SHINNSTON, WV							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	SOUTH CHARLESTON, WV							
54	**Professional, scientific, & technical services**	**38**	**20 161**	**7 217**	**1 764**	**382**	**12.2**	**26.6**
541	Professional, scientific, & technical services	38	20 161	7 217	1 764	382	12.2	26.6
5411	Legal services	4	D	D	D	b	D	D
54111	Offices of lawyers	4	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 118	768	267	176	26.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 118	768	267	176	26.3	–
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	6 259	3 075	798	95	12.3	26.4
5415	Computer systems design & related services	6	4 347	1 367	303	42	4.6	77.3
54151	Computer systems design & related services	6	4 347	1 367	303	42	4.6	77.3
	SUMMERSVILLE, WV							
54	**Professional, scientific, & technical services**	**24**	**6 751**	**2 164**	**515**	**113**	**63.3**	**2.8**
541	Professional, scientific, & technical services	24	6 751	2 164	515	113	63.3	2.8
5411	Legal services	9	D	D	D	b	D	D
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	1 893	988	233	40	81.5	10.1
	VIENNA, WV							
54	**Professional, scientific, & technical services**	**14**	**5 417**	**1 768**	**416**	**76**	**46.5**	**43.0**
541	Professional, scientific, & technical services	14	5 417	1 768	416	76	46.5	43.0
5418	Advertising & related services	2	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WEIRTON, WV *							
54	**Professional, scientific, & technical services**	**37**	**14 799**	**2 529**	**586**	**131**	**60.7**	**2.8**
541	Professional, scientific, & technical services	37	14 799	2 529	586	131	60.7	2.8
5411	Legal services	25	13 579	2 039	482	93	58.6	3.1
54111	Offices of lawyers	25	13 579	2 039	482	93	58.6	3.1
541110	Offices of lawyers	25	13 579	2 039	482	93	58.6	3.1
5411101	Offices of lawyers (except legal aid societies)	25	13 579	2 039	482	93	58.6	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	900	375	80	26	100.0	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	900	375	80	26	100.0	–
	WEIRTON, WV (BROOKE COUNTY PART) *							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	WEIRTON, WV (HANCOCK COUNTY PART) *							
54	**Professional, scientific, & technical services**	**35**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	35	D	D	D	c	D	D
5411	Legal services	25	13 579	2 039	482	93	58.6	3.1
54111	Offices of lawyers	25	13 579	2 039	482	93	58.6	3.1
541110	Offices of lawyers	25	13 579	2 039	482	93	58.6	3.1
5411101	Offices of lawyers (except legal aid societies)	25	13 579	2 039	482	93	58.6	3.1
	WELCH, WV							
54	**Professional, scientific, & technical services**	**12**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
5411	Legal services	10	3 157	309	65	18	96.8	–
54111	Offices of lawyers	10	3 157	309	65	18	96.8	–
541110	Offices of lawyers	10	3 157	309	65	18	96.8	–
5411101	Offices of lawyers (except legal aid societies)	10	3 157	309	65	18	96.8	–
	WELLSBURG, WV							
54	**Professional, scientific, & technical services**	**11**	**3 209**	**856**	**219**	**40**	**29.2**	**–**
541	Professional, scientific, & technical services	11	3 209	856	219	40	29.2	–
	WESTON, WV							
54	**Professional, scientific, & technical services**	**13**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5411	Legal services	9	3 761	866	201	46	11.5	–
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
	WESTOVER, WV							
54	**Professional, scientific, & technical services**	**8**	**1 455**	**259**	**56**	**16**	**31.1**	**39.2**
541	Professional, scientific, & technical services	8	1 455	259	56	16	31.1	39.2
	WHEELING, WV *							
54	**Professional, scientific, & technical services**	**107**	**74 449**	**20 943**	**4 529**	**836**	**33.0**	**7.5**
541	Professional, scientific, & technical services	107	74 449	20 943	4 529	836	33.0	7.5
5411	Legal services	49	D	D	D	e	D	D
54111	Offices of lawyers	49	D	D	D	e	D	D
541110	Offices of lawyers	49	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	e	D	D
541211	Offices of certified public accountants	14	7 696	2 624	618	89	54.2	18.8
541213	Tax return preparation services	2	D	D	D	b	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WHEELING, WV (OHIO COUNTY PART) *							
54	**Professional, scientific, & technical services**	**107**	**74 449**	**20 943**	**4 529**	**836**	**33.0**	**7.5**
541	Professional, scientific, & technical services	107	74 449	20 943	4 529	836	33.0	7.5
5411	Legal services	49	D	D	D	e	D	D
54111	Offices of lawyers	49	D	D	D	e	D	D
541110	Offices of lawyers	49	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	e	D	D
541211	Offices of certified public accountants	14	7 696	2 624	618	89	54.2	18.8
541213	Tax return preparation services	2	D	D	D	b	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
	WHITE SULPHUR SPRINGS, WV							
54	**Professional, scientific, & technical services**	**4**	**1 220**	**175**	**38**	**15**	**52.6**	**–**
541	Professional, scientific, & technical services	4	1 220	175	38	15	52.6	–
	WILLIAMSON, WV							
54	**Professional, scientific, & technical services**	**30**	**6 240**	**2 009**	**407**	**116**	**48.5**	**2.9**
541	Professional, scientific, & technical services	30	6 240	2 009	407	116	48.5	2.9
5411	Legal services	22	D	D	D	b	D	D
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
	WILLIAMSTOWN, WV							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
	BALANCE OF BARBOUR COUNTY, WV							
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
	BALANCE OF BERKELEY COUNTY, WV							
54	**Professional, scientific, & technical services**	**29**	**20 715**	**8 409**	**2 294**	**308**	**8.3**	**6.1**
541	Professional, scientific, & technical services	29	20 715	8 409	2 294	308	8.3	6.1
5411	Legal services	5	3 761	1 361	302	25	10.1	–
54111	Offices of lawyers	4	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	4	D	D	D	b	D	D
5415	Computer systems design & related services	2	D	D	D	c	D	D
54151	Computer systems design & related services	2	D	D	D	c	D	D
541512	Computer systems design services	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541922	Commercial photography	1	D	D	D	b	D	D
	BALANCE OF BOONE COUNTY, WV							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	BALANCE OF BRAXTON COUNTY, WV							
54	**Professional, scientific, & technical services**	**17**	**2 391**	**603**	**126**	**49**	**57.8**	**–**
541	Professional, scientific, & technical services	17	2 391	603	126	49	57.8	–
	BALANCE OF BROOKE COUNTY, WV							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF CABELL COUNTY, WV							
54	**Professional, scientific, & technical services**	**31**	**8 857**	**3 685**	**897**	**191**	**23.8**	**8.5**
541	Professional, scientific, & technical services	31	8 857	3 685	897	191	23.8	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 643	1 836	454	55	15.5	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 643	1 836	454	55	15.5	4.1
5414	Specialized design services	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CALHOUN COUNTY, WV							
54	**Professional, scientific, & technical services**	**5**	**598**	**245**	**61**	**16**	**100.0**	**–**
	BALANCE OF CLAY COUNTY, WV							
54	**Professional, scientific, & technical services**	**3**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF DODDRIDGE COUNTY, WV							
54	**Professional, scientific, & technical services**	**3**	**134**	**25**	**6**	**3**	**D**	**–**
	BALANCE OF FAYETTE COUNTY, WV							
54	**Professional, scientific, & technical services**	**35**	**9 325**	**3 569**	**849**	**159**	**49.3**	**.2**
541	Professional, scientific, & technical services	35	9 325	3 569	849	159	49.3	.2
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	2 334	1 271	303	53	5.1	–
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
	BALANCE OF GILMER COUNTY, WV							
54	**Professional, scientific, & technical services**	**6**	**2 144**	**483**	**125**	**37**	**36.3**	**–**
541	Professional, scientific, & technical services	6	2 144	483	125	37	36.3	–
	BALANCE OF GRANT COUNTY, WV							
54	**Professional, scientific, & technical services**	**9**	**1 242**	**352**	**85**	**19**	**92.0**	**.6**
541	Professional, scientific, & technical services	9	1 242	352	85	19	92.0	.6
	BALANCE OF GREENBRIER COUNTY, WV							
54	**Professional, scientific, & technical services**	**15**	**1 785**	**682**	**138**	**31**	**48.9**	**9.3**
541	Professional, scientific, & technical services	15	1 785	682	138	31	48.9	9.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	950	417	85	19	36.1	15.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	950	417	85	19	36.1	15.4
	BALANCE OF HAMPSHIRE COUNTY, WV							
54	**Professional, scientific, & technical services**	**15**	**2 046**	**679**	**160**	**48**	**94.1**	**–**
541	Professional, scientific, & technical services	15	2 046	679	160	48	94.1	–
	BALANCE OF HANCOCK COUNTY, WV							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
	BALANCE OF HARDY COUNTY, WV							
54	**Professional, scientific, & technical services**	**10**	**1 821**	**265**	**68**	**24**	**46.3**	**.2**
541	Professional, scientific, & technical services	10	1 821	265	68	24	46.3	.2
	BALANCE OF HARRISON COUNTY, WV							
54	**Professional, scientific, & technical services**	**21**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	21	D	D	D	c	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BALANCE OF JACKSON COUNTY, WV							
54	**Professional, scientific, & technical services**	**8**	**2 195**	**1 269**	**444**	**42**	**43.6**	**40.5**
541	Professional, scientific, & technical services	8	2 195	1 269	444	42	43.6	40.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BALANCE OF JEFFERSON COUNTY, WV							
54	**Professional, scientific, & technical services**	**28**	**6 791**	**3 409**	**713**	**108**	**34.0**	**16.1**
541	Professional, scientific, & technical services	28	6 791	3 409	713	108	34.0	16.1
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF KANAWHA COUNTY, WV							
54	**Professional, scientific, & technical services**	**70**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	70	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	D	D	D	c	D	D
54133	Engineering services	14	D	D	D	c	D	D
541330	Engineering services	14	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
54161	Management consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
	BALANCE OF LEWIS COUNTY, WV							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LINCOLN COUNTY, WV							
54	**Professional, scientific, & technical services**	**15**	**4 385**	**1 996**	**485**	**78**	**40.1**	**10.1**
541	Professional, scientific, & technical services	15	4 385	1 996	485	78	40.1	10.1
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BALANCE OF LOGAN COUNTY, WV							
54	**Professional, scientific, & technical services**	**45**	**16 247**	**7 039**	**1 640**	**341**	**23.1**	**10.8**
541	Professional, scientific, & technical services	45	16 247	7 039	1 640	341	23.1	10.8
5411	Legal services	17	5 940	1 816	430	66	18.8	4.5
54111	Offices of lawyers	17	5 940	1 816	430	66	18.8	4.5
541110	Offices of lawyers	17	5 940	1 816	430	66	18.8	4.5
5411101	Offices of lawyers (except legal aid societies)	17	5 940	1 816	430	66	18.8	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 647	2 854	682	156	28.0	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 647	2 854	682	156	28.0	12.8
541219	Other accounting services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	4 716	2 194	484	83	8.5	19.0
	BALANCE OF MCDOWELL COUNTY, WV							
54	**Professional, scientific, & technical services**	**10**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	10	D	D	D	c	D	D
5413	Architectural, engineering, & related services	5	2 787	1 509	312	78	67.5	32.5
	BALANCE OF MARION COUNTY, WV							
54	**Professional, scientific, & technical services**	**21**	**9 967**	**4 066**	**858**	**126**	**22.3**	**.5**
541	Professional, scientific, & technical services	21	9 967	4 066	858	126	22.3	.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
	BALANCE OF MARSHALL COUNTY, WV							
54	**Professional, scientific, & technical services**	**8**	**958**	**194**	**43**	**12**	**75.3**	**–**
541	Professional, scientific, & technical services	8	958	194	43	12	75.3	–
	BALANCE OF MASON COUNTY, WV							
54	**Professional, scientific, & technical services**	**5**	**592**	**75**	**11**	**10**	**83.4**	**–**
	BALANCE OF MERCER COUNTY, WV							
54	**Professional, scientific, & technical services**	**11**	**7 099**	**811**	**184**	**45**	**3.5**	**3.3**
541	Professional, scientific, & technical services	11	7 099	811	184	45	3.5	3.3
5416	Management, scientific, & technical consulting services	2	D	D	D	a	D	D
54169	Other scientific & technical consulting services	1	D	D	D	a	D	D
541690	Other scientific & technical consulting services	1	D	D	D	a	D	D
	BALANCE OF MINERAL COUNTY, WV							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF MINGO COUNTY, WV							
54	**Professional, scientific, & technical services**	**26**	**5 752**	**2 028**	**465**	**132**	**68.0**	**5.0**
541	Professional, scientific, & technical services	26	5 752	2 028	465	132	68.0	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF MONONGALIA COUNTY, WV							
54	**Professional, scientific, & technical services**	**37**	**16 898**	**5 302**	**1 302**	**239**	**27.3**	**10.0**
541	Professional, scientific, & technical services	37	16 898	5 302	1 302	239	27.3	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 547	807	210	74	56.3	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 547	807	210	74	56.3	–
541219	Other accounting services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	2	D	D	D	b	D	D
	BALANCE OF MONROE COUNTY, WV							
54	**Professional, scientific, & technical services**	**9**	**847**	**98**	**23**	**10**	**62.0**	**22.0**
	BALANCE OF MORGAN COUNTY, WV							
54	**Professional, scientific, & technical services**	**10**	**1 543**	**438**	**78**	**20**	**32.6**	**32.1**
541	Professional, scientific, & technical services	10	1 543	438	78	20	32.6	32.1
	BALANCE OF NICHOLAS COUNTY, WV							
54	**Professional, scientific, & technical services**	**18**	**2 960**	**1 214**	**283**	**80**	**48.3**	**5.2**
541	Professional, scientific, & technical services	18	2 960	1 214	283	80	48.3	5.2
5413	Architectural, engineering, & related services	10	2 493	1 040	231	68	44.3	4.2
	BALANCE OF OHIO COUNTY, WV							
54	**Professional, scientific, & technical services**	**7**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
	BALANCE OF PENDLETON COUNTY, WV							
54	**Professional, scientific, & technical services**	**6**	**549**	**138**	**34**	**7**	**63.2**	**–**
	BALANCE OF PLEASANTS COUNTY, WV							
54	**Professional, scientific, & technical services**	**7**	**549**	**113**	**40**	**20**	**33.2**	**23.0**
	BALANCE OF POCAHONTAS COUNTY, WV							
54	**Professional, scientific, & technical services**	**4**	**455**	**85**	**21**	**7**	**100.0**	**–**
	BALANCE OF PRESTON COUNTY, WV							
54	**Professional, scientific, & technical services**	**15**	**1 884**	**471**	**121**	**41**	**80.8**	**–**
541	Professional, scientific, & technical services	15	1 884	471	121	41	80.8	–
	BALANCE OF PUTNAM COUNTY, WV							
54	**Professional, scientific, & technical services**	**50**	**D**	**D**	**D**	**e**	**D**	**D**
541	Professional, scientific, & technical services	50	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	13 002	6 362	1 510	238	11.4	11.1
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
	BALANCE OF RALEIGH COUNTY, WV							
54	**Professional, scientific, & technical services**	**38**	**22 020**	**10 992**	**2 260**	**325**	**23.7**	**8.7**
541	Professional, scientific, & technical services	38	22 020	10 992	2 260	325	23.7	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 543	594	156	32	34.2	18.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 543	594	156	32	34.2	18.7
5413	Architectural, engineering, & related services	14	12 915	6 436	1 392	192	7.8	6.1
54138	Testing laboratories	5	7 741	3 749	893	115	8.9	8.2
541380	Testing laboratories	5	7 741	3 749	893	115	8.9	8.2
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
54161	Management consulting services	6	D	D	D	a	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF RANDOLPH COUNTY, WV							
54	**Professional, scientific, & technical services**	**10**	**1 766**	**783**	**188**	**36**	**32.4**	**46.9**
541	Professional, scientific, & technical services	10	1 766	783	188	36	32.4	46.9
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	BALANCE OF RITCHIE COUNTY, WV							
54	**Professional, scientific, & technical services**	**10**	**1 668**	**328**	**79**	**32**	**35.9**	**4.0**
541	Professional, scientific, & technical services	10	1 668	328	79	32	35.9	4.0
	BALANCE OF ROANE COUNTY, WV							
54	**Professional, scientific, & technical services**	**16**	**3 718**	**1 257**	**286**	**76**	**84.3**	**3.0**
541	Professional, scientific, & technical services	16	3 718	1 257	286	76	84.3	3.0
5413	Architectural, engineering, & related services	4	1 968	661	140	31	86.0	–
	BALANCE OF SUMMERS COUNTY, WV							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF TAYLOR COUNTY, WV							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF TUCKER COUNTY, WV							
54	**Professional, scientific, & technical services**	**7**	**899**	**254**	**55**	**17**	**64.0**	**–**
541	Professional, scientific, & technical services	7	899	254	55	17	64.0	–
	BALANCE OF TYLER COUNTY, WV							
54	**Professional, scientific, & technical services**	**5**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF UPSHUR COUNTY, WV							
54	**Professional, scientific, & technical services**	**7**	**3 047**	**1 333**	**290**	**38**	**6.9**	**.3**
541	Professional, scientific, & technical services	7	3 047	1 333	290	38	6.9	.3
	BALANCE OF WAYNE COUNTY, WV							
54	**Professional, scientific, & technical services**	**15**	**4 756**	**2 322**	**514**	**93**	**48.1**	**.5**
541	Professional, scientific, & technical services	15	4 756	2 322	514	93	48.1	.5
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
	BALANCE OF WEBSTER COUNTY, WV							
54	**Professional, scientific, & technical services**	**7**	**1 252**	**321**	**68**	**25**	**76.3**	**20.9**
541	Professional, scientific, & technical services	7	1 252	321	68	25	76.3	20.9
	BALANCE OF WETZEL COUNTY, WV							
54	**Professional, scientific, & technical services**	**3**	**712**	**267**	**50**	**14**	**D**	**–**
	BALANCE OF WIRT COUNTY, WV							
54	**Professional, scientific, & technical services**	**4**	**D**	**D**	**D**	**a**	**D**	**D**
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
	BALANCE OF WOOD COUNTY, WV							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**c**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	c	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BALANCE OF WYOMING COUNTY, WV							
54	**Professional, scientific, & technical services**	**23**	**4 611**	**1 553**	**329**	**83**	**39.6**	**26.8**
541	Professional, scientific, & technical services	23	4 611	1 553	329	83	39.6	26.8
5411	Legal services	14	3 382	943	207	48	33.9	36.5
54111	Offices of lawyers	14	3 382	943	207	48	33.9	36.5
541110	Offices of lawyers	14	3 382	943	207	48	33.9	36.5
5411101	Offices of lawyers (except legal aid societies)	14	3 382	943	207	48	33.9	36.5

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D. Geographic Notes

WEST VIRGINIA

Huntington is in Cabell and Wayne Counties.

Nitro is in Kanawha and Putnam Counties.

Paden City is in Tyler and Wetzel Counties.

Weirton is in Brooke and Hancock Counties.

Wheeling is in Marshall and Ohio Counties.

U.S. Census Bureau, 1997 Economic Census

Appendix E.
Metropolitan Areas

WEST VIRGINIA

Charleston, WV MSA

Kanawha County, WV

Putnam County, WV

Cumberland, MD—WV MSA

Allegany County, MD

Mineral County, WV

Huntington—Ashland, WV—KY—OH MSA

Boyd County, KY

Carter County, KY

Greenup County, KY

Lawrence County, OH

Cabell County, WV

Wayne County, WV

Parkersburg—Marietta, WV—OH MSA

Washington County, OH

Wood County, WV

Steubenville—Weirton, OH—WV MSA

Jefferson County, OH

Brooke County, WV

Hancock County, WV

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC

Calvert County, MD

Charles County, MD

Frederick County, MD

Montgomery County, MD

Prince George's County, MD

Arlington County, VA

Clarke County, VA

Culpeper County, VA

Fairfax County, VA

Washington, DC—MD—VA—WV PMSA—Con.

Fauquier County, VA

King George County, VA

Loudoun County, VA

Prince William County, VA

Spotsylvania County, VA

Stafford County, VA

Warren County, VA

Alexandria, VA (IC)

Fairfax, VA (IC)

Falls Church, VA (IC)

Fredericksburg, VA (IC)

Manassas, VA (IC)

Manassas Park, VA (IC)

Berkeley County, WV

Jefferson County, WV

Washington—Baltimore, DC—MD—VA—WV CMSA

Baltimore, MD PMSA

Anne Arundel County, MD

Baltimore County, MD

Carroll County, MD

Harford County, MD

Howard County, MD

Queen Anne's County, MD

Baltimore, MD (IC)

Hagerstown, MD PMSA

Washington County, MD

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC

Calvert County, MD

Charles County, MD

Frederick County, MD

U.S. Census Bureau, 1997 Economic Census

Washington—Baltimore, DC—MD—VA—WV CMSA—Con.

Washington, DC—MD—VA—WV PMSA—Con.

Montgomery County, MD

Prince George's County, MD

Arlington County, VA

Clarke County, VA

Culpeper County, VA

Fairfax County, VA

Fauquier County, VA

King George County, VA

Loudoun County, VA

Prince William County, VA

Spotsylvania County, VA

Stafford County, VA

Warren County, VA

Washington—Baltimore, DC—MD—VA—WV CMSA—Con.

Washington, DC—MD—VA—WV PMSA—Con.

Alexandria, VA (IC)

Fairfax, VA (IC)

Falls Church, VA (IC)

Fredericksburg, VA (IC)

Manassas, VA (IC)

Manassas Park, VA (IC)

Berkeley County, WV

Jefferson County, WV

Wheeling, WV—OH MSA

Belmont County, OH

Marshall County, WV

Ohio County, WV

U.S. Census Bureau, 1997 Economic Census

Wyoming

1997

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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series

U S C E N S U S B U R E A U

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

U.S. Census Bureau, 1997 Economic Census

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.
V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 54 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code) no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WYOMING							
54	**Professional, scientific, & technical services**	**1 264**	**388 771**	**146 876**	**31 471**	**5 274**	**32.1**	**6.5**
541	Professional, scientific, & technical services	1 264	388 771	146 876	31 471	5 274	32.1	6.5
5411	Legal services	409	117 440	39 694	7 871	1 312	35.9	5.1
54111	Offices of lawyers	395	113 990	38 133	7 504	1 243	36.4	4.9
541110	Offices of lawyers	395	113 990	38 133	7 504	1 243	36.4	4.9
5411101	Offices of lawyers (except legal aid societies)	395	113 990	38 133	7 504	1 243	36.4	4.9
54119	Other legal services	14	3 450	1 561	367	69	17.8	11.5
541191	Title abstract & settlement offices	14	3 450	1 561	367	69	17.8	11.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	235	57 324	24 878	5 899	1 321	33.7	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	235	57 324	24 878	5 899	1 321	33.7	9.4
541211	Offices of certified public accountants	117	39 577	16 055	3 619	605	34.7	9.1
541213	Tax return preparation services	31	3 630	1 083	461	229	33.6	3.8
541214	Payroll services	4	D	D	D	e	D	D
541219	Other accounting services	83	D	D	D	c	D	D
5413	Architectural, engineering, & related services	294	121 582	51 069	10 999	1 638	31.5	6.0
54131	Architectural services	43	20 572	5 292	1 142	182	23.3	3.1
541310	Architectural services	43	20 572	5 292	1 142	182	23.3	3.1
54133	Engineering services	151	65 822	30 041	6 255	865	39.7	4.9
541330	Engineering services	151	65 822	30 041	6 255	865	39.7	4.9
54134	Drafting services	8	1 147	392	70	18	22.1	–
541340	Drafting services	8	1 147	392	70	18	22.1	–
54135	Building inspection services	4	525	90	33	7	33.3	–
541350	Building inspection services	4	525	90	33	7	33.3	–
54136	Geophysical surveying & mapping services	6	1 761	578	114	28	17.3	5.4
541360	Geophysical surveying & mapping services	6	1 761	578	114	28	17.3	5.4
54137	Surveying & mapping (except geophysical) services	40	9 715	4 265	817	189	36.9	5.5
541370	Surveying & mapping (except geophysical) services	40	9 715	4 265	817	189	36.9	5.5
54138	Testing laboratories	42	22 040	10 411	2 568	349	13.7	12.6
541380	Testing laboratories	42	22 040	10 411	2 568	349	13.7	12.6
5414	Specialized design services	15	2 605	442	101	24	83.4	–
54141	Interior design services	8	1 173	164	21	10	94.7	–
541410	Interior design services	8	1 173	164	21	10	94.7	–
54143	Graphic design services	7	1 432	278	80	14	74.2	–
541430	Graphic design services	7	1 432	278	80	14	74.2	–
5414301	Graphic design services (except commercial art & medical artists)	5	D	D	D	a	D	D
5414302	Commercial art	2	D	D	D	a	D	D
5415	Computer systems design & related services	45	15 360	6 749	1 391	171	29.8	5.6
54151	Computer systems design & related services	45	15 360	6 749	1 391	171	29.8	5.6
541511	Custom computer programming services	25	10 371	4 715	904	120	31.9	6.7
541512	Computer systems design services	15	4 199	1 899	464	44	13.7	4.0
5415121	Computer systems integrators	7	1 776	184	32	9	12.6	4.5
5415122	Computer systems consultants (except systems integrators)	8	2 423	1 715	432	35	14.5	3.7
541513	Computer facilities management services	1	D	D	D	a	D	D
541519	Other computer related services	4	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	136	36 764	12 551	2 676	333	33.3	6.3
54161	Management consulting services	70	14 980	4 172	839	137	36.7	6.2
541611	Administrative management & general management consulting service	41	5 259	2 037	370	55	61.8	5.9
541612	Human resources & executive search consulting services	6	605	185	24	12	77.0	1.5
5416122	Executive placement services	3	534	164	19	11	D	–
5416123	Human resources & personnel management consulting	3	71	21	5	1	D	12.7
541613	Marketing consulting services	9	5 480	1 393	337	43	28.4	–
541614	Process, physical distribution, & logistics consulting services	7	2 639	275	60	10	3.1	–
541618	Other management consulting services	7	997	282	48	17	14.5	60.5
54162	Environmental consulting services	25	13 082	5 881	1 246	140	24.0	8.9
541620	Environmental consulting services	25	13 082	5 881	1 246	140	24.0	8.9
54169	Other scientific & technical consulting services	41	8 702	2 498	591	56	41.6	2.8
541690	Other scientific & technical consulting services	41	8 702	2 498	591	56	41.6	2.8
5417	Scientific research & development services	14	12 600	4 972	1 230	115	5.9	2.2
54171	R&D in the physical, engineering, & life sciences	9	10 650	4 525	1 147	100	6.9	2.6
541710	R&D in the physical, engineering, & life sciences	9	10 650	4 525	1 147	100	6.9	2.6
5417101	R&D in the physical & engineering sciences	7	D	D	D	b	D	D
5417102	Research & development in the life sciences	2	D	D	D	a	D	D
54172	Research & development in the social sciences & humanities	5	1 950	447	83	15	–	–
541720	R&D in the social sciences & humanities	5	1 950	447	83	15	–	–
5418	Advertising & related services	64	15 081	4 160	840	211	24.1	8.7
54181	Advertising agencies	18	4 104	1 325	254	44	21.5	16.5
541810	Advertising agencies	18	4 104	1 325	254	44	21.5	16.5
54182	Public relations agencies	6	1 143	331	50	19	90.0	1.7
541820	Public relations agencies	6	1 143	331	50	19	90.0	1.7
54184	Media representatives	5	1 331	645	159	51	28.9	–
541840	Media representatives	5	1 331	645	159	51	28.9	–
5418401	Radio & television advertising representatives	3	D	D	D	a	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
54185	Display advertising	4	3 638	760	178	22	1.3	–
541850	Display advertising	4	3 638	760	178	22	1.3	–
5418501	Display advertising (except outdoor)	1	D	D	D	a	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
54186	Direct mail advertising	3	638	227	43	23	D	–
541860	Direct mail advertising	3	638	227	43	23	D	–

See footnotes at end of table.

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	WYOMING—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services—Con.							
54189	Other services related to advertising	28	4 227	872	156	52	24.9	14.7
541890	Other services related to advertising	28	4 227	872	156	52	24.9	14.7
5418901	Welcoming services	1	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	8	D	D	D	a	D	D
5418903	Sign painting & lettering shop	14	1 617	417	67	22	38.0	7.8
5418909	All other advertising	5	358	98	19	7	31.0	6.1
5419	Other professional, scientific, & technical services	52	10 015	2 361	464	149	18.6	18.7
54191	Marketing research & public opinion polling	6	2 421	828	155	50	15.6	55.5
541910	Marketing research & public opinion polling	6	2 421	828	155	50	15.6	55.5
54192	Photographic services	39	6 373	1 376	280	88	19.6	6.9
541921	Photographic studios, portrait	36	5 735	1 279	259	79	19.7	7.7
541922	Commercial photography	3	638	97	21	9	D	–
54193	Translation & interpretation services	1	D	D	D	a	D	D
541930	Translation & interpretation services	1	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	6	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	a	D	D

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	WYOMING								
54	**Professional, scientific, & technical services**	**11**	**2 892**	**2 692**	**1 037**	**260**	**36**	**3.0**	**7.0**
541	Professional, scientific, & technical services	11	2 892	2 692	1 037	260	36	3.0	7.0
5411	Legal services	3	683	687	351	115	15	D	19.2
54111	Offices of lawyers	3	683	687	351	115	15	D	19.2
541110	Offices of lawyers	3	683	687	351	115	15	D	19.2
5411102	Legal aid societies & similar legal services	3	683	687	351	115	15	D	19.2
5417	Scientific research & development services	8	2 209	2 005	686	145	21	1.5	3.3
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	D	a	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	D	a	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	D	a	D	D
5417102	Research & development in the life sciences	3	D	D	D	D	a	D	D
54172	Research & development in the social sciences & humanities	2	D	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	2	D	D	D	D	a	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	CASPER, WY MSA							
54	**Professional, scientific, & technical services**	**205**	**81 047**	**30 702**	**6 759**	**1 213**	**26.2**	**7.5**
541	Professional, scientific, & technical services	205	81 047	30 702	6 759	1 213	26.2	7.5
5411	Legal services	61	22 048	7 473	1 377	222	29.2	4.0
54111	Offices of lawyers	58	20 795	6 968	1 268	203	31.0	2.3
541110	Offices of lawyers	58	20 795	6 968	1 268	203	31.0	2.3
5411101	Offices of lawyers (except legal aid societies)	58	20 795	6 968	1 268	203	31.0	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	17 450	9 282	2 094	477	10.7	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	17 450	9 282	2 094	477	10.7	4.1
541211	Offices of certified public accountants	20	9 781	4 384	867	131	16.0	.7
5413	Architectural, engineering, & related services	52	27 727	10 239	2 503	303	27.2	7.9
54133	Engineering services	26	11 504	4 391	1 048	120	53.6	.7
541330	Engineering services	26	11 504	4 391	1 048	120	53.6	.7
54138	Testing laboratories	13	10 569	4 650	1 284	139	4.3	18.8
541380	Testing laboratories	13	10 569	4 650	1 284	139	4.3	18.8
5416	Management, scientific, & technical consulting services	21	5 810	1 655	330	69	55.8	5.0
5418	Advertising & related services	13	4 216	905	194	65	16.1	14.6
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	CHEYENNE, WY MSA							
54	**Professional, scientific, & technical services**	**199**	**64 538**	**24 716**	**5 170**	**843**	**27.9**	**5.9**
541	Professional, scientific, & technical services	199	64 538	24 716	5 170	843	27.9	5.9
5411	Legal services	86	30 208	11 201	2 237	311	24.9	5.9
54111	Offices of lawyers	84	D	D	D	e	D	D
541110	Offices of lawyers	84	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	84	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	10 200	3 693	941	205	15.8	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	10 200	3 693	941	205	15.8	11.1
541211	Offices of certified public accountants	16	7 980	2 803	711	96	12.8	10.2
5413	Architectural, engineering, & related services	32	11 622	5 118	936	196	41.5	4.7
5416	Management, scientific, & technical consulting services	18	3 626	1 447	299	35	59.4	1.3
5418	Advertising & related services	7	2 239	667	142	32	17.9	–
5419	Other professional, scientific, & technical services	7	D	D	D	a	D	D
	AREA OUTSIDE WYOMING METROPOLITAN AREAS							
54	**Professional, scientific, & technical services**	**860**	**243 186**	**91 458**	**19 542**	**3 218**	**35.2**	**6.3**
541	Professional, scientific, & technical services	860	243 186	91 458	19 542	3 218	35.2	6.3
5411	Legal services	262	65 184	21 020	4 257	779	43.2	5.1
54111	Offices of lawyers	253	D	D	D	f	D	D
541110	Offices of lawyers	253	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	253	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	159	29 674	11 903	2 864	639	53.4	12.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	159	29 674	11 903	2 864	639	53.4	12.0
541211	Offices of certified public accountants	81	21 816	8 868	2 041	378	51.1	12.6
541213	Tax return preparation services	23	2 435	661	243	117	44.8	3.7
541219	Other accounting services	55	5 423	2 374	580	144	66.4	13.3
5413	Architectural, engineering, & related services	210	82 233	35 712	7 560	1 139	31.5	5.5
54131	Architectural services	31	D	D	D	c	D	D
541310	Architectural services	31	D	D	D	c	D	D
54133	Engineering services	108	46 850	22 175	4 610	623	36.6	5.9
541330	Engineering services	108	46 850	22 175	4 610	623	36.6	5.9
54137	Surveying & mapping (except geophysical) services	33	8 278	3 699	713	156	31.4	6.5
541370	Surveying & mapping (except geophysical) services	33	8 278	3 699	713	156	31.4	6.5
54138	Testing laboratories	28	D	D	D	c	D	D
541380	Testing laboratories	28	D	D	D	c	D	D
5414	Specialized design services	12	D	D	D	b	D	D
5415	Computer systems design & related services	30	11 275	4 842	909	124	26.0	5.8
54151	Computer systems design & related services	30	11 275	4 842	909	124	26.0	5.8
541511	Custom computer programming services	19	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	97	27 328	9 449	2 047	229	25.1	7.3
54161	Management consulting services	51	D	D	D	b	D	D
54162	Environmental consulting services	19	D	D	D	c	D	D
541620	Environmental consulting services	19	D	D	D	c	D	D
54169	Other scientific & technical consulting services	27	5 672	1 666	462	36	48.6	2.2
541690	Other scientific & technical consulting services	27	5 672	1 666	462	36	48.6	2.2
5417	Scientific research & development services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	AREA OUTSIDE WYOMING METROPOLITAN AREAS—Con.							
54	**Professional, scientific, & technical services**—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	44	8 626	2 588	504	114	29.6	8.1
54189	Other services related to advertising	19	2 467	516	92	29	39.5	5.1
541890	Other services related to advertising	19	2 467	516	92	29	39.5	5.1
5418903	Sign painting & lettering shop	11	1 395	269	49	14	38.5	9.0
5419	Other professional, scientific, & technical services	36	D	D	D	b	D	D
54192	Photographic services	27	D	D	D	b	D	D
541921	Photographic studios, portrait	25	3 657	814	172	52	16.0	11.9

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue ($1,000)	Expenses ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue— From administrative records[1]	Percent of revenue— Estimated[2]
	CASPER, WY MSA								
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	CHEYENNE, WY MSA								
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**D**	**a**	**D**	**D**
	AREA OUTSIDE WYOMING METROPOLITAN AREAS								
54	**Professional, scientific, & technical services**	**8**	**D**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	8	D	D	D	D	b	D	D

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	ALBANY COUNTY, WY							
54	**Professional, scientific, & technical services**	**108**	**40 558**	**17 104**	**4 075**	**549**	**20.1**	**5.1**
541	Professional, scientific, & technical services	108	40 558	17 104	4 075	549	20.1	5.1
5411	Legal services	32	5 273	2 011	424	78	56.5	2.7
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 872	891	215	55	28.5	51.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 872	891	215	55	28.5	51.3
5413	Architectural, engineering, & related services	27	8 354	4 194	994	158	28.1	2.1
5415	Computer systems design & related services	7	3 683	1 057	262	38	17.6	–
54151	Computer systems design & related services	7	3 683	1 057	262	38	17.6	–
5416	Management, scientific, & technical consulting services	23	10 844	4 811	1 098	116	9.7	2.6
54162	Environmental consulting services	9	8 761	3 987	986	97	4.1	–
541620	Environmental consulting services	9	8 761	3 987	986	97	4.1	–
5417	Scientific research & development services	2	D	D	D	b	D	D
	BIG HORN COUNTY, WY							
54	**Professional, scientific, & technical services**	**10**	**2 402**	**966**	**152**	**33**	**80.4**	**2.2**
541	Professional, scientific, & technical services	10	2 402	966	152	33	80.4	2.2
5413	Architectural, engineering, & related services	3	1 480	783	107	16	D	–
	CAMPBELL COUNTY, WY							
54	**Professional, scientific, & technical services**	**80**	**22 268**	**8 212**	**1 753**	**336**	**37.2**	**10.7**
541	Professional, scientific, & technical services	80	22 268	8 212	1 753	336	37.2	10.7
5411	Legal services	22	5 282	1 630	360	61	63.5	3.4
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 459	1 090	312	79	29.3	14.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 459	1 090	312	79	29.3	14.7
5413	Architectural, engineering, & related services	28	9 631	4 672	965	157	24.4	10.9
	CARBON COUNTY, WY							
54	**Professional, scientific, & technical services**	**26**	**6 574**	**1 417**	**350**	**73**	**38.0**	**9.6**
541	Professional, scientific, & technical services	26	6 574	1 417	350	73	38.0	9.6
	CONVERSE COUNTY, WY							
54	**Professional, scientific, & technical services**	**21**	**4 056**	**1 381**	**277**	**68**	**23.2**	**7.6**
541	Professional, scientific, & technical services	21	4 056	1 381	277	68	23.2	7.6
5413	Architectural, engineering, & related services	8	1 704	487	83	21	19.2	18.2
	CROOK COUNTY, WY							
54	**Professional, scientific, & technical services**	**7**	**921**	**287**	**63**	**14**	**69.8**	**–**
541	Professional, scientific, & technical services	7	921	287	63	14	69.8	–
	FREMONT COUNTY, WY							
54	**Professional, scientific, & technical services**	**78**	**16 707**	**6 712**	**1 444**	**283**	**45.2**	**5.7**
541	Professional, scientific, & technical services	78	16 707	6 712	1 444	283	45.2	5.7
5411	Legal services	28	4 909	1 886	420	95	63.4	7.3
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 609	1 175	300	72	90.1	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 609	1 175	300	72	90.1	2.5
5413	Architectural, engineering, & related services	21	7 926	3 202	634	89	21.5	6.1
54137	Surveying & mapping (except geophysical) services	5	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	a	D	D
	GOSHEN COUNTY, WY							
54	**Professional, scientific, & technical services**	**18**	**2 935**	**706**	**129**	**39**	**78.3**	**–**
541	Professional, scientific, & technical services	18	2 935	706	129	39	78.3	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 586	308	55	13	85.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 586	308	55	13	85.8	–
	HOT SPRINGS COUNTY, WY							
54	**Professional, scientific, & technical services**	**9**	**1 275**	**512**	**123**	**28**	**22.2**	**1.9**
541	Professional, scientific, & technical services	9	1 275	512	123	28	22.2	1.9

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	JOHNSON COUNTY, WY							
54	**Professional, scientific, & technical services**	**21**	**3 066**	**1 217**	**255**	**48**	**80.3**	**2.0**
541	Professional, scientific, & technical services	21	3 066	1 217	255	48	80.3	2.0
	LARAMIE COUNTY, WY							
54	**Professional, scientific, & technical services**	**199**	**64 538**	**24 716**	**5 170**	**843**	**27.9**	**5.9**
541	Professional, scientific, & technical services	199	64 538	24 716	5 170	843	27.9	5.9
5411	Legal services	86	30 208	11 201	2 237	311	24.9	5.9
54111	Offices of lawyers	84	D	D	D	e	D	D
541110	Offices of lawyers	84	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	84	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	10 200	3 693	941	205	15.8	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	10 200	3 693	941	205	15.8	11.1
541211	Offices of certified public accountants	16	7 980	2 803	711	96	12.8	10.2
5413	Architectural, engineering, & related services	32	11 622	5 118	936	196	41.5	4.7
5416	Management, scientific, & technical consulting services	18	3 626	1 447	299	35	59.4	1.3
5418	Advertising & related services	7	2 239	667	142	32	17.9	–
5419	Other professional, scientific, & technical services	7	D	D	D	a	D	D
	LINCOLN COUNTY, WY							
54	**Professional, scientific, & technical services**	**24**	**4 197**	**1 716**	**458**	**84**	**37.6**	**8.5**
541	Professional, scientific, & technical services	24	4 197	1 716	458	84	37.6	8.5
5413	Architectural, engineering, & related services	5	2 094	1 039	292	32	18.3	–
	NATRONA COUNTY, WY							
54	**Professional, scientific, & technical services**	**205**	**81 047**	**30 702**	**6 759**	**1 213**	**26.2**	**7.5**
541	Professional, scientific, & technical services	205	81 047	30 702	6 759	1 213	26.2	7.5
5411	Legal services	61	22 048	7 473	1 377	222	29.2	4.0
54111	Offices of lawyers	58	20 795	6 968	1 268	203	31.0	2.3
541110	Offices of lawyers	58	20 795	6 968	1 268	203	31.0	2.3
5411101	Offices of lawyers (except legal aid societies)	58	20 795	6 968	1 268	203	31.0	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	17 450	9 282	2 094	477	10.7	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	17 450	9 282	2 094	477	10.7	4.1
541211	Offices of certified public accountants	20	9 781	4 384	867	131	16.0	.7
5413	Architectural, engineering, & related services	52	27 727	10 239	2 503	303	27.2	7.9
54133	Engineering services	26	11 504	4 391	1 048	120	53.6	.7
541330	Engineering services	26	11 504	4 391	1 048	120	53.6	.7
54138	Testing laboratories	13	10 569	4 650	1 284	139	4.3	18.8
541380	Testing laboratories	13	10 569	4 650	1 284	139	4.3	18.8
5416	Management, scientific, & technical consulting services	21	5 810	1 655	330	69	55.8	5.0
5418	Advertising & related services	13	4 216	905	194	65	16.1	14.6
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	NIOBRARA COUNTY, WY							
54	**Professional, scientific, & technical services**	**7**	**458**	**88**	**17**	**8**	**49.8**	**–**
	PARK COUNTY, WY							
54	**Professional, scientific, & technical services**	**64**	**12 156**	**4 306**	**941**	**218**	**55.1**	**6.7**
541	Professional, scientific, & technical services	64	12 156	4 306	941	218	55.1	6.7
5411	Legal services	19	3 846	1 202	243	60	32.2	3.2
54111	Offices of lawyers	19	3 846	1 202	243	60	32.2	3.2
541110	Offices of lawyers	19	3 846	1 202	243	60	32.2	3.2
5411101	Offices of lawyers (except legal aid societies)	19	3 846	1 202	243	60	32.2	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 101	890	200	53	70.7	17.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 101	890	200	53	70.7	17.3
5413	Architectural, engineering, & related services	15	4 402	1 826	418	83	67.3	6.8
	PLATTE COUNTY, WY							
54	**Professional, scientific, & technical services**	**19**	**3 480**	**1 026**	**130**	**37**	**69.9**	**26.9**
541	Professional, scientific, & technical services	19	3 480	1 026	130	37	69.9	26.9

See footnotes at end of table.

Table 3. **Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	SHERIDAN COUNTY, WY							
54	**Professional, scientific, & technical services**	**73**	**24 127**	**7 360**	**1 598**	**304**	**37.6**	**7.3**
541	Professional, scientific, & technical services	73	24 127	7 360	1 598	304	37.6	7.3
5411	Legal services	21	6 429	1 342	299	64	30.8	1.7
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 310	914	256	69	83.6	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 310	914	256	69	83.6	–
5413	Architectural, engineering, & related services	17	11 074	4 453	956	138	22.7	10.9
	SUBLETTE COUNTY, WY							
54	**Professional, scientific, & technical services**	**17**	**4 526**	**1 423**	**489**	**52**	**42.0**	**5.0**
541	Professional, scientific, & technical services	17	4 526	1 423	489	52	42.0	5.0
	SWEETWATER COUNTY, WY							
54	**Professional, scientific, & technical services**	**58**	**17 034**	**7 562**	**1 342**	**236**	**37.3**	**3.9**
541	Professional, scientific, & technical services	58	17 034	7 562	1 342	236	37.3	3.9
5411	Legal services	16	4 812	1 711	329	63	63.5	3.2
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 837	966	183	41	30.2	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 837	966	183	41	30.2	9.8
5413	Architectural, engineering, & related services	22	9 056	4 381	742	111	23.7	2.2
	TETON COUNTY, WY							
54	**Professional, scientific, & technical services**	**165**	**61 841**	**23 622**	**4 665**	**577**	**28.6**	**4.4**
541	Professional, scientific, & technical services	165	61 841	23 622	4 665	577	28.6	4.4
5411	Legal services	38	19 579	6 621	1 156	131	21.1	6.1
54111	Offices of lawyers	38	19 579	6 621	1 156	131	21.1	6.1
541110	Offices of lawyers	38	19 579	6 621	1 156	131	21.1	6.1
5411101	Offices of lawyers (except legal aid societies)	38	19 579	6 621	1 156	131	21.1	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	5 842	3 077	693	98	41.7	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	5 842	3 077	693	98	41.7	9.0
541211	Offices of certified public accountants	12	4 040	2 016	423	61	38.4	2.2
541219	Other accounting services	10	1 472	962	245	29	38.0	29.7
5413	Architectural, engineering, & related services	34	17 676	6 479	1 459	171	30.5	–
54131	Architectural services	19	11 024	2 968	714	91	21.5	–
541310	Architectural services	19	11 024	2 968	714	91	21.5	–
5414	Specialized design services	6	1 502	217	36	7	100.0	–
5415	Computer systems design & related services	10	5 292	3 099	547	65	14.3	5.2
54151	Computer systems design & related services	10	5 292	3 099	547	65	14.3	5.2
5416	Management, scientific, & technical consulting services	25	4 297	1 753	320	30	55.0	–
5418	Advertising & related services	14	4 012	1 425	275	42	20.5	4.1
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D
	UINTA COUNTY, WY							
54	**Professional, scientific, & technical services**	**27**	**10 724**	**4 300**	**915**	**142**	**35.0**	**12.9**
541	Professional, scientific, & technical services	27	10 724	4 300	915	142	35.0	12.9
5413	Architectural, engineering, & related services	8	4 973	2 449	522	76	49.6	15.8
	WASHAKIE COUNTY, WY							
54	**Professional, scientific, & technical services**	**21**	**2 965**	**1 211**	**287**	**70**	**25.9**	**.2**
541	Professional, scientific, & technical services	21	2 965	1 211	287	70	25.9	.2
	WESTON COUNTY, WY							
54	**Professional, scientific, & technical services**	**7**	**916**	**330**	**79**	**19**	**22.4**	**3.9**
541	Professional, scientific, & technical services	7	916	330	79	19	22.4	3.9

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	BUFFALO, WY							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	b	D	D
	CASPER, WY							
54	**Professional, scientific, & technical services**	**182**	**66 644**	**23 903**	**5 092**	**798**	**27.2**	**8.8**
541	Professional, scientific, & technical services	182	66 644	23 903	5 092	798	27.2	8.8
5411	Legal services	61	22 048	7 473	1 377	222	29.2	4.0
54111	Offices of lawyers	58	20 795	6 968	1 268	203	31.0	2.3
541110	Offices of lawyers	58	20 795	6 968	1 268	203	31.0	2.3
5411101	Offices of lawyers (except legal aid societies)	58	20 795	6 968	1 268	203	31.0	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	D	D	D	c	D	D
541211	Offices of certified public accountants	20	9 781	4 384	867	131	16.0	.7
5413	Architectural, engineering, & related services	45	25 162	9 217	2 183	271	27.1	8.7
54133	Engineering services	24	D	D	D	c	D	D
541330	Engineering services	24	D	D	D	c	D	D
54138	Testing laboratories	10	8 902	3 753	985	111	1.7	22.4
541380	Testing laboratories	10	8 902	3 753	985	111	1.7	22.4
5416	Management, scientific, & technical consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
	CHEYENNE, WY							
54	**Professional, scientific, & technical services**	**186**	**61 893**	**23 675**	**4 948**	**807**	**26.4**	**5.6**
541	Professional, scientific, & technical services	186	61 893	23 675	4 948	807	26.4	5.6
5411	Legal services	86	30 208	11 201	2 237	311	24.9	5.9
54111	Offices of lawyers	84	D	D	D	e	D	D
541110	Offices of lawyers	84	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	84	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	D	D	D	c	D	D
541211	Offices of certified public accountants	16	7 980	2 803	711	96	12.8	10.2
5413	Architectural, engineering, & related services	28	11 230	5 046	922	191	40.6	4.6
5418	Advertising & related services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	a	D	D
	CODY, WY							
54	**Professional, scientific, & technical services**	**30**	**7 772**	**2 473**	**595**	**128**	**54.7**	**5.4**
541	Professional, scientific, & technical services	30	7 772	2 473	595	128	54.7	5.4
5411	Legal services	11	2 840	670	163	39	29.8	–
54111	Offices of lawyers	11	2 840	670	163	39	29.8	–
541110	Offices of lawyers	11	2 840	670	163	39	29.8	–
5411101	Offices of lawyers (except legal aid societies)	11	2 840	670	163	39	29.8	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	3 376	1 452	343	59	79.7	2.8
	DOUGLAS, WY							
54	**Professional, scientific, & technical services**	**14**	**2 401**	**881**	**204**	**49**	**32.6**	**–**
541	Professional, scientific, & technical services	14	2 401	881	204	49	32.6	–
	EVANSTON, WY							
54	**Professional, scientific, & technical services**	**23**	**7 990**	**3 890**	**825**	**127**	**44.1**	**9.8**
541	Professional, scientific, & technical services	23	7 990	3 890	825	127	44.1	9.8
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	GILLETTE, WY							
54	**Professional, scientific, & technical services**	**63**	**15 671**	**5 083**	**1 087**	**230**	**42.8**	**12.9**
541	Professional, scientific, & technical services	63	15 671	5 083	1 087	230	42.8	12.9
5411	Legal services	22	5 282	1 630	360	61	63.5	3.4
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 459	1 090	312	79	29.3	14.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 459	1 090	312	79	29.3	14.7
5413	Architectural, engineering, & related services	13	D	D	D	b	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	GREEN RIVER, WY							
54	**Professional, scientific, & technical services**	**15**	**2 300**	**692**	**146**	**37**	**57.4**	**3.1**
541	Professional, scientific, & technical services	15	2 300	692	146	37	57.4	3.1
	JACKSON, WY							
54	**Professional, scientific, & technical services**	**134**	**54 882**	**19 820**	**3 800**	**475**	**27.5**	**4.5**
541	Professional, scientific, & technical services	134	54 882	19 820	3 800	475	27.5	4.5
5411	Legal services	35	D	D	D	b	D	D
54111	Offices of lawyers	35	D	D	D	b	D	D
541110	Offices of lawyers	35	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	5 272	2 793	596	84	42.2	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	5 272	2 793	596	84	42.2	10.0
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	16 938	6 136	1 383	158	31.0	–
54131	Architectural services	16	10 604	2 813	680	85	22.2	–
541310	Architectural services	16	10 604	2 813	680	85	22.2	–
5415	Computer systems design & related services	7	4 694	2 775	496	62	10.9	–
54151	Computer systems design & related services	7	4 694	2 775	496	62	10.9	–
5416	Management, scientific, & technical consulting services	17	2 892	1 161	196	19	36.9	–
5418	Advertising & related services	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	a	D	D
	KEMMERER, WY							
54	**Professional, scientific, & technical services**	**6**	**1 424**	**685**	**220**	**34**	**34.7**	**13.7**
541	Professional, scientific, & technical services	6	1 424	685	220	34	34.7	13.7
	LANDER, WY							
54	**Professional, scientific, & technical services**	**28**	**6 231**	**2 460**	**464**	**91**	**47.3**	**8.9**
541	Professional, scientific, & technical services	28	6 231	2 460	464	91	47.3	8.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	3 592	1 281	185	21	28.0	13.4
	LARAMIE, WY							
54	**Professional, scientific, & technical services**	**98**	**39 199**	**16 785**	**3 963**	**527**	**18.3**	**5.3**
541	Professional, scientific, & technical services	98	39 199	16 785	3 963	527	18.3	5.3
5411	Legal services	32	5 273	2 011	424	78	56.5	2.7
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	7 719	3 975	888	145	26.5	2.2
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	20	D	D	D	c	D	D
54162	Environmental consulting services	8	D	D	D	b	D	D
541620	Environmental consulting services	8	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D
	NEWCASTLE, WY							
54	**Professional, scientific, & technical services**	**7**	**916**	**330**	**79**	**19**	**22.4**	**3.9**
541	Professional, scientific, & technical services	7	916	330	79	19	22.4	3.9
	POWELL, WY							
54	**Professional, scientific, & technical services**	**22**	**3 263**	**1 530**	**293**	**64**	**56.4**	**3.7**
541	Professional, scientific, & technical services	22	3 263	1 530	293	64	56.4	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	927	575	115	27	81.1	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	927	575	115	27	81.1	–
	RAWLINS, WY							
54	**Professional, scientific, & technical services**	**18**	**3 241**	**737**	**194**	**53**	**70.0**	**19.6**
541	Professional, scientific, & technical services	18	3 241	737	194	53	70.0	19.6

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From administrative records[1]	Percent of receipts— Estimated[2]
	RIVERTON, WY							
54	**Professional, scientific, & technical services**	**38**	**8 655**	**3 710**	**889**	**165**	**46.2**	**.3**
541	Professional, scientific, & technical services	38	8 655	3 710	889	165	46.2	.3
5411	Legal services	16	3 160	1 155	248	59	70.9	–
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	3 220	1 591	396	49	13.5	–
	ROCK SPRINGS, WY							
54	**Professional, scientific, & technical services**	**37**	**11 457**	**5 776**	**939**	**173**	**42.5**	**3.3**
541	Professional, scientific, & technical services	37	11 457	5 776	939	173	42.5	3.3
5411	Legal services	11	3 608	1 474	267	43	63.7	–
54111	Offices of lawyers	11	3 608	1 474	267	43	63.7	–
541110	Offices of lawyers	11	3 608	1 474	267	43	63.7	–
5411101	Offices of lawyers (except legal aid societies)	11	3 608	1 474	267	43	63.7	–
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	5 362	3 081	461	80	28.1	3.6
	SHERIDAN, WY							
54	**Professional, scientific, & technical services**	**61**	**22 060**	**6 880**	**1 515**	**289**	**35.7**	**5.6**
541	Professional, scientific, & technical services	61	22 060	6 880	1 515	289	35.7	5.6
5411	Legal services	21	6 429	1 342	299	64	30.8	1.7
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	D	D	D	c	D	D
	THERMOPOLIS, WY							
54	**Professional, scientific, & technical services**	**9**	**1 275**	**512**	**123**	**28**	**22.2**	**1.9**
541	Professional, scientific, & technical services	9	1 275	512	123	28	22.2	1.9
	TORRINGTON, WY							
54	**Professional, scientific, & technical services**	**17**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 586	308	55	13	85.8	–
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 586	308	55	13	85.8	–
	WHEATLAND, WY							
54	**Professional, scientific, & technical services**	**16**	**2 326**	**397**	**98**	**29**	**86.7**	**10.7**
541	Professional, scientific, & technical services	16	2 326	397	98	29	86.7	10.7
	WORLAND, WY							
54	**Professional, scientific, & technical services**	**19**	**D**	**D**	**D**	**b**	**D**	**D**
541	Professional, scientific, & technical services	19	D	D	D	b	D	D
	BALANCE OF ALBANY COUNTY, WY							
54	**Professional, scientific, & technical services**	**10**	**1 359**	**319**	**112**	**22**	**72.3**	**.5**
541	Professional, scientific, & technical services	10	1 359	319	112	22	72.3	.5
	BALANCE OF BIG HORN COUNTY, WY							
54	**Professional, scientific, & technical services**	**10**	**2 402**	**966**	**152**	**33**	**80.4**	**2.2**
541	Professional, scientific, & technical services	10	2 402	966	152	33	80.4	2.2
5413	Architectural, engineering, & related services	3	1 480	783	107	16	D	–
	BALANCE OF CAMPBELL COUNTY, WY							
54	**Professional, scientific, & technical services**	**17**	**6 597**	**3 129**	**666**	**106**	**23.9**	**5.6**
541	Professional, scientific, & technical services	17	6 597	3 129	666	106	23.9	5.6
5413	Architectural, engineering, & related services	15	D	D	D	c	D	D

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF CARBON COUNTY, WY							
54	**Professional, scientific, & technical services**	**8**	**3 333**	**680**	**156**	**20**	**7.0**	**–**
541	Professional, scientific, & technical services	8	3 333	680	156	20	7.0	–
	BALANCE OF CONVERSE COUNTY, WY							
54	**Professional, scientific, & technical services**	**7**	**1 655**	**500**	**73**	**19**	**9.4**	**18.7**
541	Professional, scientific, & technical services	7	1 655	500	73	19	9.4	18.7
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
	BALANCE OF CROOK COUNTY, WY							
54	**Professional, scientific, & technical services**	**7**	**921**	**287**	**63**	**14**	**69.8**	**–**
541	Professional, scientific, & technical services	7	921	287	63	14	69.8	–
	BALANCE OF FREMONT COUNTY, WY							
54	**Professional, scientific, & technical services**	**12**	**1 821**	**542**	**91**	**27**	**33.3**	**20.1**
541	Professional, scientific, & technical services	12	1 821	542	91	27	33.3	20.1
	BALANCE OF GOSHEN COUNTY, WY							
54	**Professional, scientific, & technical services**	**1**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF JOHNSON COUNTY, WY							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**
	BALANCE OF LARAMIE COUNTY, WY							
54	**Professional, scientific, & technical services**	**13**	**2 645**	**1 041**	**222**	**36**	**62.3**	**13.3**
541	Professional, scientific, & technical services	13	2 645	1 041	222	36	62.3	13.3
	BALANCE OF LINCOLN COUNTY, WY							
54	**Professional, scientific, & technical services**	**18**	**2 773**	**1 031**	**238**	**50**	**39.1**	**5.8**
541	Professional, scientific, & technical services	18	2 773	1 031	238	50	39.1	5.8
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BALANCE OF NATRONA COUNTY, WY							
54	**Professional, scientific, & technical services**	**23**	**14 403**	**6 799**	**1 667**	**415**	**21.4**	**1.4**
541	Professional, scientific, & technical services	23	14 403	6 799	1 667	415	21.4	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	e	D	D
5413	Architectural, engineering, & related services	7	2 565	1 022	320	32	27.9	–
5418	Advertising & related services	3	D	D	D	b	D	D
	BALANCE OF NIOBRARA COUNTY, WY							
54	**Professional, scientific, & technical services**	**7**	**458**	**88**	**17**	**8**	**49.8**	**–**
	BALANCE OF PARK COUNTY, WY							
54	**Professional, scientific, & technical services**	**12**	**1 121**	**303**	**53**	**26**	**54.1**	**24.6**
541	Professional, scientific, & technical services	12	1 121	303	53	26	54.1	24.6
	BALANCE OF PLATTE COUNTY, WY							
54	**Professional, scientific, & technical services**	**3**	**1 154**	**629**	**32**	**8**	**D**	**59.7**
541	Professional, scientific, & technical services	3	1 154	629	32	8	D	59.7
	BALANCE OF SHERIDAN COUNTY, WY							
54	**Professional, scientific, & technical services**	**12**	**2 067**	**480**	**83**	**15**	**57.8**	**26.5**
541	Professional, scientific, & technical services	12	2 067	480	83	15	57.8	26.5
	BALANCE OF SUBLETTE COUNTY, WY							
54	**Professional, scientific, & technical services**	**17**	**4 526**	**1 423**	**489**	**52**	**42.0**	**5.0**
541	Professional, scientific, & technical services	17	4 526	1 423	489	52	42.0	5.0

See footnotes at end of table.

Table 4. **Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establish-ments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts— From adminis-trative records[1]	Percent of receipts— Estimated[2]
	BALANCE OF SWEETWATER COUNTY, WY							
54	**Professional, scientific, & technical services**	**6**	**3 277**	**1 094**	**257**	**26**	**5.1**	**6.4**
541	Professional, scientific, & technical services	6	3 277	1 094	257	26	5.1	6.4
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
	BALANCE OF TETON COUNTY, WY							
54	**Professional, scientific, & technical services**	**31**	**6 959**	**3 802**	**865**	**102**	**37.0**	**4.0**
541	Professional, scientific, & technical services	31	6 959	3 802	865	102	37.0	4.0
	BALANCE OF UINTA COUNTY, WY							
54	**Professional, scientific, & technical services**	**4**	**2 734**	**410**	**90**	**15**	**8.3**	**22.1**
541	Professional, scientific, & technical services	4	2 734	410	90	15	8.3	22.1
	BALANCE OF WASHAKIE COUNTY, WY							
54	**Professional, scientific, & technical services**	**2**	**D**	**D**	**D**	**a**	**D**	**D**

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES ($1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL ($1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has $1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE ($1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.
NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

This sector excludes establishments primarily engaged in providing a range of day-to-day office administrative services, such as financial planning, billing and record-keeping, personnel, and physical distribution and logistics. These establishments are classified in Sector 56, Administrative and Support and Waste Management and Remediation Services.

541 Professional, Scientific, and Technical Services

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where "high tech" machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

5411 Legal Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54111, Offices of Lawyers; and 54119, Other Legal Services.

54111 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

541110 Offices of Lawyers

This industry comprises offices of legal practitioners known as lawyers or attorneys (i.e., counselors-at-law) primarily engaged in the practice of law. Establishments in this industry may provide expertise in a range or in specific areas of law, such as criminal law, corporate law, family and estate law, patent law, real estate law, or tax law.

The data published with NAICS code 541110 are comprised of the following SIC industry:

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

Establishments, headed by members of the bar, primarily engaged in the practice of law. These establishments may specialize in a particular form of law practice or provide a range of legal services.

5411102 Legal Aid Societies and Similar Legal Services

Establishments primarily engaged in providing legal aid or advice and are nonprofit and tax-exempt.

54119 Other Legal Services

This industry comprises establishments of legal practitioners (except lawyers and attorneys) primarily engaged in providing specialized legal or paralegal services.

541191 Title Abstract and Settlement Offices

This U.S. industry comprises establishments (except offices of lawyers and attorneys) primarily engaged in one or more of the following activities: (1) researching public land records to gather information relating to real estate

titles; (2) preparing documents necessary for the transfer of the title, financing, and settlement; (3) conducting final real estate settlements and closings; and (4) filing legal and other documents relating to the sale of real estate. Real estate settlement offices, title abstract companies, and title search companies are included in this industry.

The data published with NAICS code 541191 are comprised of the following SIC industry:

6541 Title and Settlement Offices

541199 All Other Legal Services

This U.S. industry comprises establishments of legal practitioners (except offices of lawyers and attorneys, settlement offices, and title abstract offices). These establishments are primarily engaged in providing specialized legal or paralegal services.

The data published with NAICS code 541199 are comprised of this part of the following SIC industry:

7389 (pt) Process Services, Patent Agents, Notaries Public, and Paralegal Services

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

This industry comprises establishments primarily engaged in providing services, such as auditing of accounting records, designing accounting systems, preparing financial statements, developing budgets, preparing tax returns, processing payrolls, bookkeeping, and billing.

541211 Offices of Certified Public Accountants

This U.S. industry comprises establishments of accountants that are certified to audit the accounting records of public and private organizations and to attest to compliance with generally accepted accounting practices. Offices of certified public accountants (CPAs) may provide one or more of the following accounting services: (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

The data published with NAICS code 541211 are comprised of this part of the following SIC industry:

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

The data published with NAICS code 541213 are comprised of the following SIC industry:

7291 Tax Preparation Services

541214 Payroll Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in the following without also providing accounting, bookkeeping, or billing services: (1) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients and (2) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques as part of providing their services.

The data published with NAICS code 541214 are comprised of these parts of the following SIC industries:

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

Establishments primarily engaged in providing payment services for actors, actresses, and other entertainment professionals.

5412142 Payroll Services (Except Talent Payment Services)

Establishments primarily engaged in the following, without also providing accounting or accounts auditing services: (a) collecting information on hours worked, pay rates, deductions, and other payroll-related data from their clients; and (b) using that information to generate paychecks, payroll reports, and tax filings. These establishments may use data processing and tabulating techniques in the execution of their services.

541219 Other Accounting Services

This U.S. industry comprises establishments (except offices of CPAs) engaged in providing accounting services (except tax return preparation services only or payroll services only). These establishments may also provide tax return preparation or payroll services. Accountant (except CPA) offices, bookkeeper offices, and billing offices are included in this industry.

The data published with NAICS code 541219 are comprised of this part of the following SIC industry:

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54131, Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136, Geophysical Surveying and Mapping Services; 54137, Surveying and Mapping (Except Geophysical) Services; and 54138, Testing Laboratories.

54131 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

541310 Architectural Services

This industry comprises establishments primarily engaged in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, zoning regulations, building codes, and building materials.

The data published with NAICS code 541310 are comprised of the following SIC industry:

8712 Architectural Services

54133 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

541330 Engineering Services

This industry comprises establishments primarily engaged in applying physical laws and principles of engineering in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. The assignments undertaken by these establishments may involve any of the following activities: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services.

The data published with NAICS code 541330 are comprised of the following SIC industry:

8711 Engineering Services

54134 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

541340 Drafting Services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans, and illustrations of buildings, structures, systems, or components from engineering and architectural specifications.

The data published with NAICS code 541340 are comprised of this part of the following SIC industry:

7389 (pt) Drafting Services

54135 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

541350 Building Inspection Services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions. Building inspection bureaus and establishments providing home inspection services are included in this industry.

The data published with NAICS code 541350 are comprised of this part of the following SIC industry:

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

541360 Geophysical Surveying and Mapping Services

This industry comprises establishments primarily engaged in gathering, interpreting, and mapping geophysical data. Establishments in this industry often specialize in locating and measuring the extent of subsurface resources, such as oil, gas, and minerals, but they may also conduct surveys for engineering purposes. Establishments in this industry use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

The data published with NAICS code 541360 are comprised of these parts of the following SIC industries:

1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis

1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis

1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis

8713 (pt) Geophysical Surveying

5413601 Geophysical Surveying

Establishments primarily engaged in surveying and mapping of subsurface terrain or formations. Establishments in this industry specialize in such areas as identifying the location of subsurface fault lines and mineral deposits using a variety of surveying techniques including magnetic surveys, gravity surveys, seismic surveys, or electrical and electromagnetic surveys.

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for metal mining.

5413603 Geophysical Surveying Services Only for Oil and Gas Fields, Contract Basis

Establishments primarily engaged in surveying and mapping subsurface and surface terrain or formations for oil and gas fields.

5413604 Geophysical Surveying Services Only for Nonmetallic Mineral (Except Fuels), Contract Basis

Establishments primarily engaged in surveying and mapping subsurface terrain or formations for nonmetallic minerals, except fuels.

54137 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and Mapping (Except Geophysical) Services

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

The data published with NAICS code 541370 are comprised of these parts of the following SIC industries:

7389 (pt) Map Making Services

8713 (pt) Surveying Services

5413701 Surveying Services

Establishments primarily engaged in providing professional land and water surveying services (except geophysical) or providing land, water, and underwater terrain survey mapping services.

5413702 Map Making Services

Establishments primarily engaged in providing land, water, and underwater terrain mapping services, without surveying services.

54138 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

541380 Testing Laboratories

This industry comprises establishments primarily engaged in performing physical, chemical, and other analytical testing services, such as acoustics or vibration testing, assaying, biological testing (except medical and veterinary), calibration testing, electrical and electronic testing, geotechnical testing, mechanical testing, nondestructive testing, or thermal testing. The testing may occur in a laboratory or on-site.

The data published with NAICS code 541380 are comprised of this part of the following SIC industry:

8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design
8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplined staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

8731 (pt) Commercial Physical and Engineering Sciences Research

8733 (pt) Noncommercial Physical and Engineering Sciences Research

8731 (pt) Commercial Life Sciences Research

8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

7312 Outdoor Advertising Services

7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric sign displays on billboards, panels, bulletins, and frames principally outdoors.

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

5199 (pt) Advertising Specialties Goods Distributors

7319 (pt) Other Advertising Services

7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialities Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C. Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
   a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term "employers" refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
   b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
   a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
   b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of $1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
   Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
   a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
   b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.
Geographic Notes

WYOMING

There are no geographic notes for the state of Wyoming.

U.S. Census Bureau, 1997 Economic Census

Appendix E.
Metropolitan Areas

WYOMING

Casper, WY MSA

Natrona County, WY

Cheyenne, WY MSA

Laramie County, WY

U.S. Census Bureau, 1997 Economic Census